BOARD OF TRUSTEES
MEETING
October 27, 2026
6:00 PM
503 E. MAIN STREET
MAHOMET, IL 61853

AGENDA

1. **CALL TO ORDER**

2. **PLEDGE OF ALLEGIANCE**

3. **ROLL CALL**

4. **PUBLIC COMMENT:** The Board welcomes your input on any matter not on the agenda during the public comment portion of the meeting. If you wish to participate in the public comment portion of the meeting, you must attend in person at the Village Administration Building, sign the attendance/oath sheet, and state your legal name for the public record. Public comments are accepted for a maximum of 30 minutes at each meeting. There is a five (5) minute time limit for your remarks. The Presiding Officer reserves the right to shorten the five-minute limit for any reason to progress through the agenda, or if there are several individuals wishing to speak. Please be aware that the Public Body is not required to respond to your remarks during their meeting. For any actionable item on the agenda, public comment is accepted but limited for a maximum of 30 minutes per actionable item after a motion to approve is made and seconded.

5. **PRESENTATION:**

   A. FY 2026 Village of Mahomet Audit and Annual Financial Report Presented by Jason Coyle of Baker Tilly

6. **CONSENT AGENDA (TO BE ACTED UPON):**

   A. APPROVAL OF MINUTES:

      1. September 22, 2026, Board of Trustees Meeting

      2. October 13, 2026, Study Session

      3. October 20, 2026, Study Session

   B. FINANCE:

      1. Bill List

2. Treasurer's Report

6. REGULAR AGENDA (TO BE ACTED UPON):

A. FINANCE:

1. Resolution 26-10-01. A Resolution Accepting the Audit and Annual Financial Report for Fiscal Year Ended April 30, 2026

2. Resolution 26-10-02, A Resolution Adopting a Tentative Tax Levy for Fiscal Year 2027

B. TRANSPORTATION:

1. Ordinance 26-10-01, An Ordinance Amending Parts of Chapter 70: Parking Regulations Originally Entitled "Snow Routes" As Hereinafter Provided,

2. Resolution 26-10-03, A Resolution Authorizing the Purchase of a New Caterpillar 305 CR Mini Excavator from Altorfer Cat for the Amount of $95,942.00

C. COMMUNITY DEVELOPMENT:

1. Ordinance 26-10-02, An Ordinance Annexing Certain Territory to the Village of Mahomet (606 Hillside Drive, Mahomet, IL – with Township Highway)

2. Resolution 26-10-04 A Resolution Approving a Reclamation Agreement by and Between the Village of Mahomet, Illinois and Odle Family Management Group, LLC, an Illinois Limited Liability Company and BB&DD, LLC, an Illinois Limited Liability Company, and MID-AMERICA SAND & GRAVEL CO., an Illinois Corporation

3. Resolution 26-10-05, A Resolution Concerning an Amendment to an Existing Conditional Use Permit Which Established Sand and Gravel Mine Operation Use

4. Ordinance 26-10-03, An Ordinance Amending the Zoning Classification for 68 +/- Acres of Land Located at the Southwest Corner of CR 150E and CR 2000N Intersection from AC Conservation to R-1A Single Family Residential District

D. ENGINEERING:

1. Resolution 26-10-06, A Resolution Approving an Engineering Services Agreement with Engineering Research International (ERI) for Street Inventory and Condition Assessment for the Lump Sum Amount of $30,281.48

E. ADMINISTRATION:

1. Resolution 26-10-07, A Resolution Authorizing the Village President to Sign a Letter to Senator Chapin Rose and Representative Chris Miller Supporting Data Center Aquifer Protection Legislation

7. MAYOR'S REPORT:

A. November 2026 Board Meeting Calendar

1. November 4, 2026, Plan & Zoning Commission 6:00 PM (WEDNESDAY)
2. November 10, 2026, Study Session 6:00 PM
3. November 17, 2026, Study Session 6:00 PM
4. November 24, 2026, Board of Trustees Meeting 6:00 PM

8. NEW BUSINESS: Discussion of any items that the Trustees may have for new business not listed on the agenda. No formal action will be taken on these items during this proceeding.

9. ADJOURNMENT:

BOARD OF TRUSTEES
MEETING
September 22, 2026
6:00 PM
MINUTES

1. **CALL TO ORDER:** Tompkins called the meeting to order at 6:00 PM

2. **PLEDGE OF ALLEGIANCE**

3. **ROLL CALL :** Mohr called the roll, Trustee Colravy, Schriver, Harpst, Willard, Oliger and Metzger are present. Additionally, Jason Tompkins, Village President, Patrick Brown, Village Administrator, Joe Chamley, Village Attorney, Carole Tempel, Director of Finance, Ellen Hedrick, Village Engineer, Dave Smysor, Chief of Police, Austin Shufflebarger, Economic Development Specialist and Dawn Mohr, Village Clerk are present.

4. **PUBLIC COMMENT:** No public comment was presented.

5. **CONSENT AGENDA (TO BE ACTED UPON):** Tompkins stated that an updated Bill List was sent out by Mohr earlier that day. Tompkins asked if there were any questions or comments, none were presented. Tompkins called for a motion to approve the consent agenda. Colravy moved and Harpst seconded. Mohr called the roll, ALL VOTES YES 6-0. The consent agenda was approved.

   A. APPROVAL OF MINUTES:

      1. August 25, 2026, Board of Trustees Meeting
      2. September 8, 2026, Study Session
      3. September 15, 2026, Study Session

   B. FINANCE:

      1. Bill List
      2. Treasurer's Report

   C. COMMUNITY DEVELOPMENT

      1. Ordinance 26-09-01, An Ordinance Amending the Zoning Classification for 0.21 +/- Acres of Land Located at the Southwest Corner of the Main Street and Elm Street Intersection from C-1 Neighborhood Commercial to C-2 General Commercial District

6. REGULAR AGENDA (TO BE ACTED UPON):

A. FINANCE:

1. Resolution 26-09-01, A Resolution Accepting the Annual Treasurer's Report for Fiscal Year Ending April 30, 2026. Tempel explained that the report must be filed and published within 6 months of the fiscal year end, the end of October. Colravy asked where the report would be published. Tempel explained that it would be in the News Gazette. Harpst asked what would happen if there was no newspaper in the area. Chamley explains all the scenarios that would apply if a newspaper is not available. Tompkins asked if there were any other questions or comments. None were presented. Tompkins called for a motion to approve the resolution. Schriver moved and Metzger seconded. Mohr called the roll, ALL VOTES YES 6-0. The resolution is approved.

B. ENGINEERING:

1. Resolution 26-09-02, A Resolution in Support of an Illinois Transportation Enhancement Program (ITEP) Grant Application for the Sangamon River Shared-Use Bridge Repairs and Enhancements Hedrick explains the grant process, the public input sessions and what the project would entail. She explains that the grant is an 80/20 and the anticipated cost to the Village could be in the range of $270,000, if the grant is issued to the Village of Mahomet. Tompkins asked if there were any comments or questions, none were presented. Tompkins called for a motion to approve the resolution. Metzger moved and Willard seconded. Mohr called the roll, ALL VOTES YES 6-0. The resolution is approved.

2. Resolution 26-09-03, A Resolution in Support of an Illinois Transportation Enhancement Program (ITEP) Grant Application for Wast Mahomet Shared-Use Path Connectivity. Hedrick explained that this too was a grant program that she is hoping to be awarded. She talks about the area on the East side of town that has several gaps in the sidewalks. An example was the area between the library and Prairieview Road. Shufflebarger adds that there are some issues in the expansion in that area, the power lines, a gas main and the water main would all have to be moved. He believes these obstacles help the Village with the scoring for he grant. Shufflebarger added that the public survey and meeting was very positive. Hedrick explains that if the grant was awarded, the Village expense for the project could be around $300,000. Metzger stated that sidewalks are historically required by the developer. Hedrick acknowledged that fact and replied that in this case, she believes that the sidewalk complications could be a deterrent for a potential developer. Tompkins asked if there were any questions or comments, none were presented. Tompkins called for a motion to approve the resolution, Colravy moved and Oliger seconded. Mohr called the roll, ALL VOTES YES 6-0. The resolution is approved.

7. MAYOR'S REPORT: Tompkins asked if there was a planned absence, to please contact the Clerk directly. Tompkins continues stating that the joint meeting with the school board has been postponed due to the potential teacher strike and negotiations. Tompkins moved onto the IML conference that Brown, Chamley, Metzger and he attended. Metzger gave some insight into what sessions he attended and his takeaways. He added that he would like to see the Village of Mahomet's disaster plan and review it for any updates that might need to be done.

A. October 2026 Board Meeting Calendar

1. October 6, 2026, Plan & Zoning Commission 6:00 PM
2. October 13, 2026, Study Session 6:00 PM
3. October 20, 2026, Study Session 6:00 PM
4. October 27, 2026, Board of Trustees Meeting 6:00 PM

8. NEW BUSINESS: Brown spoke up and stated the Schriver was hoping for an update on the case involving the Odle property.. Chamley responds stating that the Odle's attorney Jenny Park requested that the case be moved to the October 27th board meeting. Chamley explains that one of the items of contention is that the Odle's remain responsible for the reclamation until the bond is posted by Mid America Sand and Gravel. Metzger asked if the timetable changed with the delay. Chamley explained that it would be 9 months from the execution of the agreement.

9. ADJOURNMENT: Tompkins asked if there were any comments or questions, none were presented. Tompkins called for a motion to adjourn the meeting. Metzger moved and Schriver seconded. Mohr called the roll, ALL VOTES YES 6-0. The meeting adjourned at 6:38 PM.

BOARD OF TRUSTEES
STUDY SESSION
October 13, 2026
6:00 PM
CORNBELT FIRE DEPARTMENT TRAINING ROOM
506 E. MAIN STREET
MAHOMET, IL 61853

MINUTES

1. **CALL TO ORDER:** Tompkins called the meeting to order at 6:00 PM

2. **PLEDGE OF ALLEGIANCE**

3. **ROLL CALL:** Mohr called the roll, Trustee Colravy, Schriver, Oliger and Metzger are present. Additionally, Jason Tompkins, Village President, Carole Tempel, Director of Finance, Joe Chamley, Village Attorney, Dave Smysor, Chief of Police, Eric Crowley, Public Works Superintendent, and Dawn Mohr, Village Clerk are present. Trustee Willard and Harpst are absent.

4. **PUBLIC COMMENT:** Tompkins invited the first person to the podium, Vic Audo. Mr. Audo addresses the Trustees and expresses his displeasure with the NDA's that were signed in relation to the Data Center. He stated that he submitted 2 separate emails the first being voicing his opposition to the proposed data center. The second email was expressing his dissatisfaction with the Village signing NDA agreements. He stated that he had a response from a couple of people about his opposition of the data center however he didn't hear anything about the NDA. He asked that the trustees respond. Tompkins replied on behalf of the Village, he stated that he will be meeting with staff to discuss NDA's. Colravy spoke up and stated that he is going to ask later that a resolution be drafted to ban NDA's. The second person to the podium is Laurie Scott. Ms. Scott addresses the trustees, she draws attention to the VOM website, the "mayors welcome" page and challenges the statement in conjunction to how the data center issue was handled. She adds that thoughtful planning for the future of VOM include the residents. She then moves onto documents that were released on September 28th. She expresses her concern on an email thread that includes the discussion of when the right time would be to bring the data center to the public for discussion. She stated that her opinion is that the right time would be beneficial to CCE not the residents. She added that he community was being bulldozed. She moved onto more of the emails that expressed the need to find out the school districts' stance before anything could be locked in. Ms. Scott stated that they have lost the public trust and that she hopes that the Village/Trustees take lessons from what had transpired over the data center. Third to the podium is Hank Rappleya, Mr. Rappleya expressed his dissatisfaction with the Village signing NDA's and asked by a show of hands how many of them in fact did sign an NDA. No hands were raised.Tompkins responded by saying that there ws one NDA signed and it was signed by the Village Administrator, Patrick Brown. Mr. Rappleya responds and states he loves the Mahomet community and from what he has heard from "everyone" is that there needs to be more transparency. The final person steps to the podium, Carl

Spoerer, he stated that he too was concerned about the signing of NDA's and moves onto say that he is here for a different topic, he is concerned with the VOM use of FLOCK cameras, he refers to it as "stalking" and gives examples of when FLOCK cameras have been misused in other communities. He sites what amendments are being violated, the 14th, 4th, 1st, and 6th amendment citing what his opinion of the violations are. I closing he plays a recording of an interview with the owner of FLOCK.

5. ORDINANCES, RESOLUTIONS AND OTHER ACTIONS:

A. Finance

1. Preliminary Tax Levy. Tempel goes over the memo and packet in brief and the purpose and process leading up to the November action item. She explains briefly the rate that is requested and that it is not what the actual rate will be. She stated that it is very strict timeline, that the "black box" will be in the News-Gazette on November 13th and the public hearing will be held on November 24th. She adds that she has to file with the County the first week of December. Tompkins stated that Tempel is very good at explaining the tax levy and invites the public to reach out to her for a better understanding. Tempel added that the FAQ's are available on the Village website as well. Ms. Scott speaks up and suggests a study session. NO ACTION IS TO BE TAKEN ON THIS AT THIS TIME.

6. ADMINISTRATORS REPORT:

A. Departmental Reports:

1. Transportation
2. Water/Wastewater
3. Police
4. Engineering
5. Code Compliance

7. MAYOR'S REPORT: Tompkins goes over the upcoming meetings and asked that if there were any absences to please contact the Clerk.

A. October 2026 Board Meeting Calendar

1. October 20, 2026, Study Session 6:00 PM
2. October 27, 2026, Board of Trustees Meeting 6:00 PM

8. NEW BUSINESS: Colravy speaks up and stated that public relations is a small piece of the publics distrust. He proposes that staff draft a resolution to ban the Village signing NDA's. Draft a resolution to place a moratorium on data centers similar to the one Champaign County has in place, and lastly draft a letter in support of Chapin Rose's bill 4004, the Aquifer Protection Act.

9. ADJOURNMENT: Tompkins called for a motion to adjourn the study session, Oliger moved and Schriver seconded. Mohr called the roll, ALL VOTES YES 4-0. The study session adjourned at 6:30 PM.

BOARD OF TRUSTEES
STUDY SESSION
October 20, 2026
6:00 PM
MAHOMET-SEYMOUR JUNIOR HIGH CAFETERIA
201 W. STATE ST.
MAHOMET, IL 61853

MINUTES

1. **CALL TO ORDER:** Tompkins called the meeting to order at 6:00 PM

2. **PLEDGE OF ALLEGIANCE**

3. **ROLL CALL:** Mohr called the roll, Trustee Colravy, Schriver, Harpst, Willard, Oliger and Metzger are present. Additionally, Jason Tompkins, Village President, Patrick Brown, Village Administrator, Joe Chamley, Village Attorney, Carole Tempel, Finance Director, Dave Smysor, Chief of Police and Dawn Mohr, Village Clerk are present.

4. **PUBLIC COMMENT:** No public comment is presented.

5. **ORDINANCES, RESOLUTIONS AND OTHER ACTIONS:**

   A. **FINANCE:**

      1. Bill List: Tempel went over the bill list in brief. Tompkins asked if there were any questions or comments, none are presented, Tompkins called for a motion to move the bill list to the consent agenda. Metzger moved and Schriver seconded. Mohr called the roll, ALL VOTES YES 6-0. The bill list is moved to the consent agenda.

      2. Treasurer's Report: Tempel goes over the treasurers report, highlighting interest earned on all accounts, balances, MFT distributions, and states that the expenditure for the year is at 42.12%. Tempel side notes that next week the auditor will present the findings of the audit and adds that the tax levy resolution will be presented. Tempel moves on to say that the TIF reports are now complete. Tompkins asked if there were any questions or comments, Metzger asked if we had the final numbers from the music festival, Tempel responded that they did not. Metzger asked what was causing the delay, Tempel responded that they were waiting on the Lions Club to submit their payment and that it should be received by the end of the week. Metzger thanks Tempel. Tompkins asked if there were any additional questions or comments, none were presented. Tompkins called for a motion to move the treasurers report to the consent agenda, Harpst moved and

Metzger seconded. Mohr called the roll, ALL VOTES YES 6-0. The treasurers report is moved to the consent agenda.

6. ADMINISTRATORS REPORT:

A. Departmental Reports:

1. Parks & Recreation

7. CLEAN CLOUD ENERGY/DATA CENTER WRAP UP DISCUSSION : Tompkins thanked all those in attendance and stated that it was important for the board to place this subject on an agenda. Tompkins reads a statement about the data center and the Village of Mahomet's process when considering any development. THE FULL STATEMENT IS ATTACHED TO THE MINUTES. After the statement was read Trustee Colravy asked who signed the NDA's, Tompkins responded that Heckman, Shufflebarger and Brown signed the NDA's. Colravy expressed his concern about the NDA's being signed on his behalf and stated that it is inherently wrong. There were 8 members in the audience that addressed the Board. Laurie Scott, John Bambenek, Cameron Meerdink, Jan Allen, Gary Beaver, Lindsay Hall, Alejandra Hernandez and Deran Huss. Tompkins called each member up individually in the order they are listed on the sign in sheet.

Laurie Scott spoke first, continuing her statement from the October 13th Study Session. She cites a statement made in an email by Shufflebarger and states that it is inappropriate and not professional She asks several questions, that include whether the Village of Mahomet look into the track record of Clean Cloud Energy, speak to communities where they have projects, if they reviewed the cost to benefit ratio. She added questioning whether they considered the public impact, Lastly she stated that the slogan for the new comp plan 'Your Village, Your Plans is a hollow slogan'.

John Bambenek starts off with a positive, he stated that he has had very positive and friendly conversations with the mayor and thought hey might not agree on every level he indeed appreciates the good conversations. He moves onto lessons learned, voices the level of opposition to the data center and stated that it effects a broader community of people. He stated that he doesn't think data centers are a good thing, that there are deficiencies in state law, he continues stating that he believes NDA's are not a good practice and that he has contacted IML as this is an issue for everyone in the state is dealing with. He asks that going forward, NDA's go away, he expressed that FOIA laws regarding trade secret exemption needs to be changed and that he has asked the attorney general to review for a binding change.

Cameron Meerdink starts off by expressing her concerns that leadership did not know about something this big. She continued to say that it is important for leadershi to know that they are not experts, she believes that this sort of project is predatory and that developers come to small communities as they are deemed to be less qualified to push back on this scale of a project, that it is easily done. They offer big monetary incentives that are often seen as a 'good deal'. She stated that such a project has massive impacts to rural areas. She moves on to say that she has known some for over two decades and when conversing about the NDA's she was told that they were not illegal yet. She concluded that she does not have confidence in the leadership.

Jan Allen (Herriot) speaks next and she states that she has not lived in the Mahomet community for a very long time however, her family does own property here and that they all are vehemently opposed to a data center. She asks what qualifications any of the Trustees have to make decisions on something like a data center. Trustee Metzger replies that they all have "day jobs" he goes on to state that he personally knows about data centers as he worked for the U of I in the IT department. He goes on to say that nothing had been brought to the Board of Trustees, he moves on to say that each of them are experts on other things. He used the example of the travel center, that he and several other members traveled to see other

developments that company had, on their own time, to better educate themselves. He continued by saying that had they received the proposal each of them would do their due diligence and review what staff presents. Tompkins added that once a formal proposal comes together the trustees take the information, individually research and looks at the public input before making a decision. Allen asked how such a vote would occur, was it a large majority or 2/3's Tompkins responded 2/3 vote.

Gary Beaver expressed his concern over the violation of trust and believes that once a leader betrays, they will always betray. He asked how can we trust you?

Lindsay Hall addresses the Trustees and thanks them all for their service. She stated that it is not something that should be taken for granted. She continues to explain that she now serves on the Plan & Zoning Commission for the Village of Mahomet and she stated that the Village staff is incredible to work with and that she has learned a lot since joining the commission. She moves on to say that she was not aware that the NDA signed by staff covered officials, she expressed her concern and asked that moving forward we all learn from this experience, earn back the community's trust. She again thanks the Trustees and expresses her gratitude to anyone who serves.

Alejandra Hernandez expressed her dissatisfaction with the lack of knowledge that the Trustees had about the data center, she expressed her concern about broken procedures, how one could be ignorant to existence and expect public trust. She continues to express her dissatisfaction with the Village of Mahomet and the leadership stating that once trust is broken it cannot be repaired.

Deran Huss addresses the Trustees explaining that his property would be surrounded on the 3 sides by this data center. He stated that he has spoken with Mr. Bixler at CCE and that he was not satisfied with the comment that they were not obligated to communicate. He moves on to say that they are people too and should be involved in the decision, he asked that they think about the people who are directly affected by the data center.

Tompkins thanks everyone for coming out and voicing their opinion and concerns.

8. MAYOR'S REPORT:

A. October Board Meeting Calendar: Tompkins asked if there were any planned absences, to please contact the Clerk.

1. October 27, 2026, Board of Trustees Meeting

9. NEW BUSINESS: Colravy expressed that in the last study session he asked for 3 items to be brough to the board, the first a resolution banning NDA's, second, a resolution implementing a moratorium on data centers, similar to the one that Champaign County has in place and lastly a letter of support to Chapin Rose' legislation to protect the aquifer. He continues to express his opinion on how the data center process was mishandled and that he didn't like being left in the dark, learning that an NDA was signed by staff and that it included the elected officials. He added that the trustees should not be 'blindsided and hung out to dry' Colravy continues to say that he feels as though the Village of Mahomet violated their own transparency policy. Most importantly, NDA's should not be signed on the behalf of others.
Trustee Schriver spoke up and stated that he too would support a ban on NDA's and would also support the letter of support to Chapin Rose' legislation to protect the aquifer.
Tompkins asked if there were any other comments. Laurie Scott addressed the Trustees stating that the mayors statement was beautifully crafted and asked that an active plan with deadlines to address all the issues with a monthly report.

10. ADJOURNMENT: Tompkins called for a motion to adjourn the meeting, Willard moved and Oliger seconded. Mohr called the roll, AL VOTES YES 6-0. The meeting adjourned at 6:57 PM

Mahomet Data Center Statement

October 20, 2026 Study Session
Jason S. Tompkins, Mayor of the Village of Mahomet

Before we open tonight's discussion, I want to address the Clean Cloud Energy project and explain the Village's evaluation process. To be clear, the Village of Mahomet in no longer pursuing the Clean Cloud Energy project or any other data center projects, as announced in our October 5th statement.

In December 2025, Clean Cloud Energy was meeting with Champaign County officials and approached the Village about a potential development since it was near Mahomet. Development projects often begin with a property owner or developer contacting Village staff to discuss an idea. That was the case with Clean Cloud Energy.

Staff's responsibility is to investigate projects and help determine what they would involve. That can include reviewing the proposed use and location, identifying infrastructure needs and environmental concerns, discussing possible development terms, and explaining the Village's requirements to the developer. This preliminary work helps identify whether an idea has potential, what questions remain unanswered, and what would be required before it could move forward.

Staff does not approve a project through those discussions. If a developer chooses to proceed, it must submit the formal applications and supporting information required for the approvals it is requesting. Staff then reviews those materials and prepares information for consideration through the applicable public review and approval process, including public hearings where required.

For this specific project, as with many others, zoning requests would have gone before the Plan and Zoning Commission for a public hearing and review. The Commission consists of appointed Village residents who consider the application, staff's analysis, supporting information, and public testimony. For rezoning requests, that review includes the Village's 33-point findings-of-fact checklist, which incorporates consideration of the LaSalle factors. Residents would have had the opportunity to review the requested zoning changes, raise concerns, ask questions, and provide input.

The Commission would then have made a recommendation to the Board of Trustees. That recommendation informs the Board's consideration; it does not approve the requested zoning changes. The Board will review the matter, consider the Commission's findings and recommendation, and receive public input before making its decision.

Each step serves a purpose. Staff investigate and prepare the information, the Plan and Zoning Commission evaluates the applicable requests and makes a recommendation, and the Board of Trustees decides whether to grant the requested approvals. In this case, discussions ended before a formal application was submitted.

Signing NDAs is not a regular practice of the Village. Such agreements can serve a purpose during preliminary business discussions, but they do not override the Village's obligations under Illinois transparency laws. An NDA does not approve a project or eliminate the public review process.

This experience has also made clear that our Board and staff need to further study policies addressing nondisclosure agreements. That review should consider what information may appropriately be protected, who has authority to enter into these agreements, and how we communicate with the public while meeting our legal obligations. We should also consider adopting a policy that establishes clear expectations for their use.

Again, in this case, the NDA did not change our staff's responsibility to evaluate this opportunity or the standards they applied. Their job remained to gather information, examine potential impacts, and determine whether there was a path forward that could serve Mahomet's interests.

Preliminary staff discussions with a prospective developer can occur outside a public meeting, subject to the Village's legal obligations. Those discussions do not replace public review, public participation, or the approval process. I also recognize that residents wanted more information sooner, particularly given the potential scale and impact of this development. That concern deserves consideration as we learn from this experience, but also understanding the developer was early in their process as well.

The overwhelming public opposition, together with further talks with the developer, contributed significantly to the decision to end discussions. Residents raised substantial questions about what this development could mean for Mahomet and the message was received.

I appreciate everyone who took the time to share a perspective. I also want to be clear about my support for our Village staff. They performed the same responsibility we expect whenever a development opportunity comes to the Village: gathering information, asking questions, identifying concerns, and evaluating whether the idea merits further consideration. The decision to end these discussions on this project does not diminish the value of their work. I have confidence in their professionalism, their judgment, and their commitment to this community.

Village staff must be able to investigate opportunities and examine possible terms so that Village leadership can make informed decisions. Our focus remains on protecting the quality of life our residents value and pursuing development that aligns with our community's priorities. We should use this experience to strengthen how we evaluate significant projects and communicate with the people we serve.

BILLS NOT YET RECEIVED
Granger
Ameren
Commerce

Automatic Debit
Commerce
Granger
Blue Cross Blue Shield
Enterprise
Verizon
VSP
DELTA DENTAL

BILLS ALREADY PAID IN October
SNC (One Bill)
Schoonover Sewer Service
Ireland Hieb
Greenview Garden Center
First State Bank of Forrest

***BILLS APPROVED/PURCHASES BETWEEN $10-25,000**

TOTAL AMOUNT OF WARRANTS AS OF 10/23/2026 TOTAL $1,724,800.99

CHART OF ACCOUNTS

#01-00	GENERAL CORPORATE
#01-10	POLICE
#01-20	STREETS & ALLEY
#01-30	ADMINISTRATION
#01-40	COMMUNITY DEVELOPMENT
#01-45	ENGINEERING
#01-60	ESDA
#02-00	WATER OPERATIONS
#03-00	WASTEWATER OPERATIONS
#04-00	WASTEWATER CAPITAL IMPROVEMENT
#05-00	WATER CAPITAL IMPROVEMENT
#06-00	WATER/SEWER BOND FUND
#10-00	ECONOMIC DEVELOPMENT
#11-00	RECREATION
#12-00	PARKS
#16-00	MOTOR FUEL TAX
#17-00	IMRF
#18-00	POLICE PENSION
#19-00	SOCIAL SECURITY
#22-00	INSURANCE
#25-00	FORFEITED FUND/FEDERAL
#26-00	FORFEITURE FUND
#27-00	BOND ISSUE
#28-00	UTILITY TAX
#32-00	2012A & 2012B DEBT SERVICE-TIF
#33-00	TIF
#34-00	CRF/VRF
#35-00	TRANSPORTATION SYSTEM/CAPITAL IMPROVEMENT
#37-00	WWTP EXPANSION
#39-00	BOND ISSUE 2003-B
#40-00	E-PAY
#46-00	TRANSPORTATION/CONSTRUCTION
#47-00	TRANSPORTATION BOND
#48-00	FIBER

Report Criteria:
Detail report.
Invoices with totals above $0.00 included.
Paid and unpaid invoices included.

Invoice Number	Description	Invoice Date	GL Account and Title	Net Invoice Amount	Amount Paid	Date Paid	Voided
ALTORFER, INC.							
T5868401	COLD PLANER	10/22/2026	01-20-7232 EQUIPMENT RENTAL	480.00	.00		
Total ALTORFER, INC.:				480.00	.00		
AMEREN ILLINOIS							
10.2026	TRAFF SIG	10/13/2026	16-00-7564 MAINTENANCE – TRAFFIC	100.10	.00		
Total AMEREN ILLINOIS:				100.10	.00		
AQUAFIX							
IN026093	AQUABAC	10/05/2026	03-00-7080 BUILDING MAINT/GROUN	713.41	.00		
Total AQUAFIX:				713.41	.00		
ARNDT MUNICIPAL SUPPORT INC							
Invoice 1149	STRATEGIC PLAN	10/23/2026	01-30-7355 RECUITMENT/HIRING	9,250.00	.00		
Invoice 1149	SUCESSION PLAN	10/23/2026	01-30-7137 CONTRACTED SERVICES	2,500.00	.00		
Total ARNDT MUNICIPAL SUPPORT INC:				11,750.00	.00		
Atlantic OccuPsych, Inc							
MPIL-2026-001	FFD EVALUATION	10/06/2026	01-10-7355 RECRUITMENT/HIRING	3,000.00	.00		
Total Atlantic OccuPsych, Inc:				3,000.00	.00		
BAKER TILLY US, LLP							
BTUS-1002718	AUDIT	10/12/2026	01-30-7110 AUDIT FEES	13,900.00	.00		
Total BAKER TILLY US, LLP:				13,900.00	.00		
BD BOYKIN ENTERPRISES, LLC							
3806	DRY CLEANING	10/01/2026	01-10-7401 UNIFORMS	101.70	.00		
Total BD BOYKIN ENTERPRISES, LLC:				101.70	.00		
BERNS, CLANCY AND ASS.							
10.2026	MISC DEV ACTIVITIES	10/07/2026	01-40-7145 PLANNING/DEVELOPMEN	1,400.00	.00		
10.2026	GENERAL	10/07/2026	01-40-7142 ENGINEERING	1,653.25	.00		
10.2026	GENERAL CONS	10/07/2026	01-40-7145 PLANNING/DEVELOPMEN	419.90	.00		
10.2026	LOW SANITARY SEWER PROJE	10/07/2026	04-00-7400 CAPITAL IMPROVEMENTS	4,376.50	.00		
10.2026	TRANSPORTATION GENERAL	10/07/2026	01-20-7142 ENGINEERING	408.00	.00		
Total BERNS, CLANCY AND ASS.:				8,257.65	.00		
BLUE CROSS AND BLUE SHIELD OF ILLINOIS							
10.2026	HEALTH INS	10/23/2026	01-00-2050 WITHHELD HI, VISION,DE	62,039.50	.00		
Total BLUE CROSS AND BLUE SHIELD OF ILLINOIS:				62,039.50	.00		
Car Pool Car Wash							
12536	CAR WASH	10/01/2026	01-10-7454 VEHICLE MAINT.	252.90	.00		

Invoice Number	Description	Invoice Date	GL Account and Title	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total Car Pool Car Wash:				252.90	.00		
CENTRAL CULVERT AND TILE							
343026	CULVERT	10/13/2026	01-20-7130 DRAINAGE	4,281.16	.00		
Total CENTRAL CULVERT AND TILE:				4,281.16	.00		
CHAMPAIGN COUNTY SHERIFF							
October 1, 202	BOOK IN FEES	10/01/2026	01-10-7501 MISCELLANEOUS	54.52	.00		
Total CHAMPAIGN COUNTY SHERIFF:				54.52	.00		
CHAMPAIGN MULTIMEDIA GROUP							
304457605	ADMIN	10/05/2026	01-30-7350 PUBLISHING-ADMINISTRA	1,296.64	.00		
Total CHAMPAIGN MULTIMEDIA GROUP:				1,296.64	.00		
CIRBN, LLC							
31234	CD	10/05/2026	01-40-7391 UTILITIES	54.00	.00		
31234	REC	10/05/2026	11-00-7391 UTILITIES	107.98	.00		
31234	ADMIN	10/05/2026	01-30-7391 UTILITIES	107.98	.00		
31234	S&A	10/05/2026	01-20-7391 UTILITIES	107.98	.00		
31234	CODE COMP	10/05/2026	01-50-7391 UTILITIES (E)	54.00	.00		
Total CIRBN, LLC:				431.94	.00		
CITY OF CHAMPAIGN							
37584	METCAD RMS SERVICES	10/02/2026	01-10-7335 METCAD	3,166.50	.00		
Total CITY OF CHAMPAIGN:				3,166.50	.00		
CORE & MAIN LP							
Z777436	BRASS, SETTING, CURB BOXE	09/30/2026	02-00-7455 WATER LINE REPAIR	12,399.76	.00		
z802601	BRASS PARTS	10/14/2026	02-00-7455 WATER LINE REPAIR	1,076.96	.00		
Z892836	METER READER CHARGER	10/22/2026	02-00-7318 METERS	90.84	.00		
Z892836	METER READER CHARGER	10/22/2026	03-00-7318 METERS	90.83	.00		
Total CORE & MAIN LP:				13,658.39	.00		
CORNBELT FIRE PROTECTION DISTRICT							
2026 MMF Elec	REIMBURSEMENT	09/30/2026	20-00-7350 SERVICES; SOUND/STAG	411.86	.00		
Total CORNBELT FIRE PROTECTION DISTRICT:				411.86	.00		
CORNER FS							
27585	TIRE REPAIR	10/01/2026	02-00-7454 VEHCILE MAINTENANCE	8.99	.00		
27585	TIRE REPAIR	10/01/2026	03-00-7454 VEHICLE MAINTENANCE	8.00	.00		
27586	SQUAD 4 TIRES INSTALLATION	09/30/2026	01-10-7454 VEHICLE MAINT.	188.00	.00		
27603	TIRE REPAIR SQUAD 2	10/02/2026	01-10-7454 VEHICLE MAINT.	53.63	.00		
27655	TRUCK 204 SERVICE	10/14/2026	01-20-7211 EQUIPMENT & VEHICLE M	201.04	.00		
Total CORNER FS:				459.66	.00		
CUMMINS SALES AND SERVICE							
Q1-261012491	GENERATOR MAINTENANCE	10/14/2026	01-10-7360 BUILDING MAINTENANCE	563.86	.00		
Q1-261012564	GENERATOR ANNUAL SERVICE	10/21/2026	03-00-7260 GENERATOR MAINT.& RE	514.77	.00		

Invoice Number	Description	Invoice Date	GL Account and Title	Net Invoice Amount	Amount Paid	Date Paid	Voided
Q1-261012568	GENERATOR ANNUAL SERVICE	10/21/2026	02-00-7260 GENERATOR MAINT. & RE	675.91	.00		
Q1-261012616	GENERATOR ANNUAL SERVICE	10/23/2026	02-00-7260 GENERATOR MAINT. & RE	732.20	.00		
Q1-261012658	GENERATOR MAINTENANCE	10/23/2026	01-30-7360 BUILDING MAINTENANCE	1,135.02	.00		
Q1-26102488	GENERATOR MAINTENANCE	10/14/2026	02-00-7260 GENERATOR MAINT. & RE	1,696.76	.00		
Total CUMMINS SALES AND SERVICE:				5,318.52	.00		
D1 NETWORKS LLC							
14084	SERVICE CALL	10/23/2026	01-30-7360 BUILDING MAINTENANCE	150.00	.00		
14117	CCTV SYSTEM	10/01/2026	02-00-7201 EQUIPMENT NEW	26,267.44	.00		
6450	FIRE ALARM	10/07/2026	01-20-7360 BUILDING MAINTENANCE	27.50	.00		
6450	FIRE ALARM	10/07/2026	12-00-7360 BUILIDNG MAINTENANCE	27.50	.00		
6452	FIRE ALARM	10/07/2026	01-10-7360 BUILDING MAINTENANCE	55.00	.00		
6454	FIRE ALARM	10/07/2026	01-30-7360 BUILDING MAINTENANCE	55.00	.00		
Total D1 NETWORKS LLC:				26,582.44	.00		
DAVE PARSONS							
2026 MMF Dire	DIRECTOR STIPEND	10/08/2026	20-00-7100 DIRECTOR STIPEND	500.00	.00		
Total DAVE PARSONS:				500.00	.00		
DEDICATED DIESEL SERVICE REPAIR LLC							
12255	TRUCK INSPECTION	10/12/2026	01-20-7211 EQUIPMENT & VEHICLE M	129.00	.00		
12262	TRUCK INSPECTION	10/14/2026	02-00-7454 VEHCILE MAINTENANCE	18.00	.00		
12262	TRUCK INSPECTION	10/14/2026	03-00-7454 VEHICLE MAINTENANCE	18.00	.00		
Total DEDICATED DIESEL SERVICE REPAIR LLC:				165.00	.00		
Echo Electric							
S012159362.0	PARTS	10/05/2026	03-00-7211 EQUIPMENT MAINT. & REP	1,864.16	.00		
Total Echo Electric:				1,864.16	.00		
ENGINEERING & RESEARCH INTERNATIONAL INC							
MTS-26-018.00	2026 PCC SIDEWALK	10/12/2026	01-45-7142 ENGINEERING CONSULTI	2,625.75	.00		
Total ENGINEERING & RESEARCH INTERNATIONAL INC:				2,625.75	.00		
ENTENMANN-ROVIN CO.							
0212009	BADGES	10/09/2026	01-10-7201 EQUIPMENT - NEW	600.00	.00		
Total ENTENMANN-ROVIN CO.:				600.00	.00		
ENTERPRISE FM TRUST							
Invoice FBN57	WATER-WASTEWATER	10/06/2026	34-00-7313 VEHICLE PURCHASE/LEA	784.87	.00		
Invoice FBN57	WATER-WASTEWATER	10/06/2026	34-00-7313 VEHICLE PURCHASE/LEA	529.02	.00		
Invoice FBN57	ENGINEERING LEASE	10/06/2026	34-00-7313 VEHICLE PURCHASE/LEA	197.76	.00		
Invoice FBN57	POLICE	10/06/2026	34-00-7313 VEHICLE PURCHASE/LEA	1,020.59	.00		
Invoice FBN57	WATER LEASE	10/06/2026	34-00-7313 VEHICLE PURCHASE/LEA	443.99	.00		
Invoice FBN57	POLICE	10/06/2026	34-00-7313 VEHICLE PURCHASE/LEA	1,153.70	.00		
Invoice FBN57	WATER-WASTEWATER	10/06/2026	34-00-7313 VEHICLE PURCHASE/LEA	529.02	.00		
Invoice FBN57	TRANSPORTATION LEASE	10/06/2026	34-00-7313 VEHICLE PURCHASE/LEA	1,109.00	.00		
Invoice FBN57	WATER-WASTEWATER	10/06/2026	34-00-7313 VEHICLE PURCHASE/LEA	784.88	.00		
Invoice FBN57	WASTEWATER LEASE	10/06/2026	34-00-7313 VEHICLE PURCHASE/LEA	197.38	.00		
Invoice FBN57	POLICE	10/06/2026	34-00-7313 VEHICLE PURCHASE/LEA	1,353.61	.00		
Invoice FBN57	CODE COMP LEASE	10/06/2026	34-00-7313 VEHICLE PURCHASE/LEA	220.52	.00		

Invoice Number	Description	Invoice Date	GL Account and Title	Net Invoice Amount	Amount Paid	Date Paid	Voided
Invoice FBN57	TRANSPORTATION LEASE	10/06/2026	34-00-7313 VEHICLE PURCHASE/LEA	941.53	.00		
Invoice FBN57	RECREATION LEASE	10/06/2026	34-00-7313 VEHICLE PURCHASE/LEA	219.82	.00		
Invoice FBN57	POLICE	10/06/2026	34-00-7313 VEHICLE PURCHASE/LEA	992.56	.00		
Invoice FBN57	CODE COMP LEASE	10/06/2026	34-00-7313 VEHICLE PURCHASE/LEA	176.02	.00		
Invoice FBN57	POLICE	10/06/2026	34-00-7313 VEHICLE PURCHASE/LEA	1,191.30	.00		
Invoice FBN57	ADMIN LEASE	10/06/2026	34-00-7313 VEHICLE PURCHASE/LEA	704.11	.00		
Invoice FBN57	PARK LEASE	10/06/2026	34-00-7313 VEHICLE PURCHASE/LEA	479.44	.00		
Invoice FBN57	POLICE	10/06/2026	34-00-7313 VEHICLE PURCHASE/LEA	937.62	.00		
Total ENTERPRISE FM TRUST:				13,966.74	.00		
ENVIRONMENTAL SOLUTIONS & SERVICES, INC.							
70070	ENG CLEAN	10/05/2026	01-45-7360 BUILDING MAINTENACE	225.00	.00		
70070	PARKS CLEAN	10/05/2026	12-00-7360 BUILIDNG MAINTENANCE	204.00	.00		
70070	SA CLEAN	10/05/2026	01-20-7360 BUILDING MAINTENANCE	204.00	.00		
70070	PD CLEAN	10/05/2026	01-10-7360 BUILDING MAINTENANCE	1,116.00	.00		
70070	ADMIN CLEAN	10/05/2026	01-30-7360 BUILDING MAINTENANCE	844.00	.00		
Total ENVIRONMENTAL SOLUTIONS & SERVICES, INC.:				2,593.00	.00		
EVANS, FROEHLICH, BETH & CHAMLEY							
10.2026	ADMIN LEGAL	10/12/2026	01-30-7314 LEGAL FEES-ADMINISTRA	450.00	.00		
10.2026	CD LEGAL	10/12/2026	01-40-7314 LEGAL FEES	1,800.00	.00		
10.2026	ADMIN LEGAL	10/12/2026	01-30-7314 LEGAL FEES-ADMINISTRA	2,250.00	.00		
10.2026	CD LEGAL	10/12/2026	01-40-7314 LEGAL FEES	225.00	.00		
10.2026	CD LEGAL	10/12/2026	01-40-7314 LEGAL FEES	2,250.00	.00		
10.2026	ADMIN LEGAL	10/12/2026	01-30-7314 LEGAL FEES-ADMINISTRA	1,237.50	.00		
10.2026	POLICE LEGAL	10/12/2026	01-10-7314 LEGAL FEES	112.50	.00		
10.2026	POLICE LEGAL	10/12/2026	01-10-7314 LEGAL FEES	247.50	.00		
Total EVANS, FROEHLICH, BETH & CHAMLEY:				8,572.50	.00		
EXPERIENCE CHAMPAIGN URBANA							
ECU-P27-05	FY27 PARTNER	10/07/2026	10-00-7120 MEMBERSHIP	5,000.00	.00		
Total EXPERIENCE CHAMPAIGN URBANA:				5,000.00	.00		
FEHR GRAHAM ENGINEERING & ENVIRONMENTAL							
143173	VICTORIAN HOUSE	10/12/2026	01-45-7142 ENGINEERING CONSULTI	2,150.00	.00		
Total FEHR GRAHAM ENGINEERING & ENVIRONMENTAL:				2,150.00	.00		
FIRST STATE BANK OF FORREST							
Loan 06636737	PRINCIPAL	10/12/2026	34-00-7313 VEHICLE PURCHASE/LEA	68,749.98	68,749.98	10/12/2026	
Loan 06636737	INTEREST	10/12/2026	34-00-7313 VEHICLE PURCHASE/LEA	10,141.68	10,141.68	10/12/2026	
Total FIRST STATE BANK OF FORREST:				78,891.66	78,891.66		
FLOCK GROUP INC							
INV-107464	FLOCK SAFETY LPR FALCON	10/14/2026	01-10-7315 POLICE CAMERA SYSTEM	15,000.00	.00		
INV-107465	FLOCK SAFETY VIDEO	10/14/2026	01-10-7315 POLICE CAMERA SYSTEM	21,000.00	.00		
Total FLOCK GROUP INC:				36,000.00	.00		
FREEHILL ASPHALT, INC.							
10.13.2026	SEALCOAT	10/14/2026	16-00-7562 MFT MAINTENANCE	25,000.00	.00		

Invoice Number	Description	Invoice Date	GL Account and Title	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total FREEHILL ASPHALT, INC.:				25,000.00	.00		
FRONTIER							
10.2026	2175864136	10/07/2026	02-00-7391 UTILITIES	130.01	.00		
10.2026	2175867912	10/07/2026	02-00-7391 UTILITIES	124.73	.00		
10.2026	2175902993	10/07/2026	03-00-7391 UTILITIES	129.70	.00		
10.2026	2175865696	10/07/2026	01-30-7391 UTILITIES	153.01	.00		
10.2026	2175863403	10/07/2026	03-00-7391 UTILITIES	124.50	.00		
10.2026	2170470990	10/07/2026	03-00-7391 UTILITIES	214.04	.00		
10.2026	2175863554	10/07/2026	03-00-7391 UTILITIES	452.11	.00		
10.2026	2175867206	10/07/2026	02-00-7391 UTILITIES	125.00	.00		
10.2026	2175863554	10/07/2026	02-00-7391 UTILITIES	452.10	.00		
Total FRONTIER:				1,905.20	.00		
GASVODA & ASSOCIATES							
116268	LIFT STATION REPAIR	09/30/2026	03-00-7320 LIFT STATION MAINTENA	1,988.86	.00		
Total GASVODA & ASSOCIATES:				1,988.86	.00		
GFI DIGITAL, INC.							
3663898	COLOR COPIER	09/30/2026	11-00-7315 COPIER COST	44.95	.00		
3663898	COLOR COPIER	09/30/2026	01-20-7322 OFFICE SUPPLIES	44.95	.00		
3676499	COLOR COPIER	10/13/2026	01-10-7330 COMPUTER LIC./SUPPOR	56.37	.00		
Total GFI DIGITAL, INC.:				146.27	.00		
GLESCO ELECTRIC, INC.							
26114	LIFT STATON MAINT.	10/07/2026	03-00-7320 LIFT STATION MAINTENA	2,000.00	.00		
26118	WWTP ELECTRICAL	10/07/2026	01-20-7360 BUILDING MAINTENANCE	375.00	.00		
26133	LIFT STATON MAINT.	10/22/2026	03-00-7320 LIFT STATION MAINTENA	500.00	.00		
Total GLESCO ELECTRIC, INC.:				2,875.00	.00		
GREENVIEW GARDEN CENTER							
28727	SIGN BED WEST HWY 150	10/01/2026	10-00-7330 MARKETING/PROMOTION	1,746.72	1,746.72	10/01/2026	
Total GREENVIEW GARDEN CENTER:				1,746.72	1,746.72		
HACH COMPANY							
15184987	HACH MACINE REPAIR	10/05/2026	03-00-7312 LAB SUPPLIES	553.95	.00		
Total HACH COMPANY:				553.95	.00		
HANSON PROFESSIONAL SERVICES, INC.							
10.2026	E. MAHOMET CONNECTIVITY	10/14/2026	01-45-7142 ENGINEERING CONSULTI	9,358.42	.00		
Total HANSON PROFESSIONAL SERVICES, INC.:				9,358.42	.00		
ILLINI FIRE EQUIPMENT							
IN2611354	SEWER DEPT	10/21/2026	03-00-7201 EQUIPMENT NEW	173.00	.00		
IN2611354	WTR DEPT	10/21/2026	02-00-7201 EQUIPMENT NEW	173.00	.00		
Total ILLINI FIRE EQUIPMENT:				346.00	.00		

Invoice Number	Description	Invoice Date	GL Account and Title	Net Invoice Amount	Amount Paid	Date Paid	Voided
ILLINI RECYCLING							
6A100470	PD	10/07/2026	01-10-7360 BUILDING MAINTENANCE	58.57	.00		
6A100470	SEWER	10/07/2026	03-00-7360 BUILDING MAINTENANCE	355.88	.00		
6A100470	SA	10/07/2026	01-20-7360 BUILDING MAINTENANCE	127.46	.00		
6A100470	ADMIN	10/07/2026	01-30-7360 BUILDING MAINTENANCE	38.15	.00		
6A100470	WATER	10/07/2026	02-00-7360 BUILDING MAINTENANCE	69.94	.00		
Total ILLINI RECYCLING:				650.00	.00		
ILLINOIS ASSOCIATION OF CHIEFS OF POLICE							
22171	MEMBERSHIP FEE DC	10/01/2026	01-10-7371 SCHOOLS/TRAINING/TRA	115.00	.00		
22549	MEMBERSHIP FEE CHIEF	10/01/2026	01-10-7371 SCHOOLS/TRAINING/TRA	265.00	.00		
Total ILLINOIS ASSOCIATION OF CHIEFS OF POLICE:				380.00	.00		
ILLINOIS DEPARTMENT OF TRANSPORTATION							
26-00000-00-G	PCC PATCHING	10/21/2026	16-00-7584 CONTRACT – CONCRETE	3,617.20	.00		
Total ILLINOIS DEPARTMENT OF TRANSPORTATION:				3,617.20	.00		
IMCO UTILITY SUPPLY							
2084925-00	WATER TOOLS	10/22/2026	02-00-7201 EQUIPMENT NEW	359.46	.00		
Total IMCO UTILITY SUPPLY:				359.46	.00		
IMRF							
iNVOICE 6480	SLEP	10/21/2026	01-10-7023 SLEP	241.17	.00		
Total IMRF:				241.17	.00		
Industrial Organizational Solutions, Inc							
747177	WRITTEN TEST FOR NEW OFFI	10/13/2026	01-10-7355 RECRUITMENT/HIRING	294.00	.00		
Total Industrial Organizational Solutions, Inc:				294.00	.00		
Interstate Battery of Champaign-Urbana							
190340200611	BATTERY	10/12/2026	03-00-7211 EQUIPMENT MAINT. & REP	27.00	.00		
190340200611	BATTERY	10/12/2026	02-00-7211 EQUIPMENT MAINT. & REP	27.00	.00		
Total Interstate Battery of Champaign-Urbana:				54.00	.00		
IRELAND HIEB							
8.2026	PHONE COST	10/07/2026	12-00-7391 UTILITIES	9.85	9.85	10/07/2026	
8.2026	PHONE COST	10/07/2026	11-00-7391 UTILITIES	9.85	9.85	10/07/2026	
Total IRELAND HIEB:				19.70	19.70		
JOHN DEERE FINANCIAL							
21203	STRAW BALE	10/12/2026	01-20-7361 STREET/SIDEWALK REPAI	98.96	.00		
28385	TYLER CLOTHING	10/05/2026	01-20-7401 UNIFORMS	119.98	.00		
315867	SUPPLIES	10/13/2026	01-20-7211 EQUIPMENT & VEHICLE M	51.96	.00		
315867	SUPPLIES	10/13/2026	01-20-7360 BUILDING MAINTENANCE	12.99	.00		
Total JOHN DEERE FINANCIAL:				283.89	.00		
KURLAND STEEL COMPANY							
12503	FILTER BUILDING BEAM	10/07/2026	03-00-7211 EQUIPMENT MAINT. & REP	180.82	.00		

Invoice Number	Description	Invoice Date	GL Account and Title	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total KURLAND STEEL COMPANY:				180.82	.00		
MAHOMET ACE HARDWARE							
10.2026 discou	SEWER DISCOUNT	10/05/2026	02-00-7375 SHOP SUPPLIES	23.27-	.00		
10.2026 discou	WATER DISCOUNT	10/05/2026	03-00-7375 SHOP SUPPLIES	23.27-	.00		
10.2026 discou	SA DISCOUNT	10/05/2026	01-20-7375 SHOP SUPPLIES	23.27-	.00		
10.2026 discou	PR DISCOUNT	10/05/2026	12-00-7375 Shop Supplies	23.27-	.00		
10.2026 discou	ADMIN DISCOUNT	10/05/2026	01-30-7360 BUILDING MAINTENANCE	23.27-	.00		
186544	EMORY CLOTH	10/05/2026	03-00-7375 SHOP SUPPLIES	4.00	.00		
186544	EMORY CLOTH	10/05/2026	02-00-7375 SHOP SUPPLIES	3.99	.00		
186551	PAPER TOWELS	10/05/2026	03-00-7360 BUILDING MAINTENANCE	28.98	.00		
186564	KNIFE AND SAFETY GLASSES	10/05/2026	03-00-7375 SHOP SUPPLIES	14.49	.00		
186564	KNIFE AND SAFETY GLASSES	10/05/2026	02-00-7375 SHOP SUPPLIES	14.49	.00		
186566	TOOL ORGANIZERS	10/05/2026	02-00-7201 EQUIPMENT NEW	54.99	.00		
186566	TOOL ORGANIZERS	10/05/2026	03-00-7201 EQUIPMENT NEW	54.99	.00		
186600	PAPER TOWELS	10/05/2026	02-00-7360 BUILDING MAINTENANCE	41.97	.00		
186607	WASP KILLER	10/05/2026	03-00-7375 SHOP SUPPLIES	4.99	.00		
186607	WASP KILLER	10/05/2026	02-00-7375 SHOP SUPPLIES	4.99	.00		
186620	CHARGER AND CABLE	10/05/2026	03-00-7375 SHOP SUPPLIES	13.49	.00		
186620	CHARGER AND CABLE	10/05/2026	02-00-7375 SHOP SUPPLIES	13.49	.00		
186675	PAPER TOWLES	10/05/2026	02-00-7360 BUILDING MAINTENANCE	13.99	.00		
186679	DEF	10/05/2026	03-00-7454 VEHICLE MAINTENANCE	25.49	.00		
186679	DEF	10/05/2026	02-00-7454 VEHCILE MAINTENANCE	25.49	.00		
186679	RUBBER BOOTS	10/05/2026	02-00-7455 WATER LINE REPAIR	54.99	.00		
186701	PHONE MOUNT	10/05/2026	02-00-7201 EQUIPMENT NEW	4.80	.00		
186701	PHONE MOUNT	10/05/2026	03-00-7201 EQUIPMENT NEW	4.79	.00		
186702	VEHICLE CLEANING SUPPLIES	10/05/2026	03-00-7454 VEHICLE MAINTENANCE	34.57	.00		
186702	VEHICLE CLEANING SUPPLIES	10/05/2026	02-00-7454 VEHCILE MAINTENANCE	34.56	.00		
186702	TRASH CAN, ETC.	10/05/2026	03-00-7375 SHOP SUPPLIES	34.98	.00		
186702	TRASH CAN, ETC.	10/05/2026	02-00-7375 SHOP SUPPLIES	34.98	.00		
186707	TOOLS AND ORGANIZER	10/05/2026	03-00-7201 EQUIPMENT NEW	60.46	.00		
186707	TOOLS AND ORGANIZER	10/05/2026	02-00-7201 EQUIPMENT NEW	60.46	.00		
186755	GRASS SEED AND TOP SOIL	10/05/2026	02-00-7455 WATER LINE REPAIR	49.93	.00		
186764	GRASS SEED AND TOP SOIL	10/05/2026	03-00-7360 BUILDING MAINTENANCE	49.92	.00		
186764	SHOVEL	10/05/2026	02-00-7201 EQUIPMENT NEW	24.98	.00		
186764	SHOVEL	10/05/2026	03-00-7201 EQUIPMENT NEW	24.99	.00		
186785	PACKING TAPE	10/05/2026	02-00-7322 OFFICE SUPPLIES	9.98	.00		
186803	SPRAYER	10/05/2026	01-20-7375 SHOP SUPPLIES	18.99	.00		
186814	WATER LINE REPAIR	10/05/2026	02-00-7455 WATER LINE REPAIR	41.94	.00		
186816	FUEL LINE	10/05/2026	01-20-7211 EQUIPMENT & VEHICLE M	7.99	.00		
186817	FUEL LINE	10/05/2026	01-20-7211 EQUIPMENT & VEHICLE M	7.99-	.00		
186818	TOP SOIL	10/05/2026	02-00-7455 WATER LINE REPAIR	3.98	.00		
186832	UTILITY KNIFE	10/05/2026	01-20-7375 SHOP SUPPLIES	27.98	.00		
186861	PAPER PLATES	10/05/2026	01-20-7360 BUILDING MAINTENANCE	15.88	.00		
186880	ELECTRONICS CLEANER	10/05/2026	03-00-7322 OFFICE SUPPLIES	27.98	.00		
186969	EAR MUFFS AND PAINT	10/05/2026	01-20-7375 SHOP SUPPLIES	136.58	.00		
186971	BATTERIES	10/05/2026	01-20-7375 SHOP SUPPLIES	17.99	.00		
186987	DISH SOAP	10/05/2026	01-20-7360 BUILDING MAINTENANCE	19.96	.00		
187009	POT	10/05/2026	01-30-7360 BUILDING MAINTENANCE	4.98	.00		
187010	POTTING MIX	10/05/2026	01-30-7360 BUILDING MAINTENANCE	11.99	.00		
Total MAHOMET ACE HARDWARE:				1,016.12	.00		
MAHOMET AREA CHAMBER OF COMMERCE							
INV-1824	MONTHLY LUNCHEON	10/23/2026	01-40-7371 SCHOOLS/TRAINING/TRA	20.00	.00		

Invoice Number	Description	Invoice Date	GL Account and Title	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total MAHOMET AREA CHAMBER OF COMMERCE:				20.00	.00		
MAHOMET LANDSCAPES							
13702	TREE PRUNING	10/05/2026	01-20-7385 FORESTRY SERVICE	475.00	.00		
13719	BRUSH/LIMB	10/22/2026	01-20-7380 TREE/BRUSH COLLECTIO	20,587.50	.00		
13735	TREE REMOVAL	10/21/2026	01-20-7385 FORESTRY SERVICE	2,500.00	.00		
13736	TREE REMOVAL	10/21/2026	01-20-7385 FORESTRY SERVICE	900.00	.00		
Total MAHOMET LANDSCAPES:				24,462.50	.00		
MAHOMET WATER/SEWER							
10.2026- 13 Ac	13 ACRES	10/05/2026	12-00-7391 UTILITIES	15.68	.00		
10.2026 Barber	BARBER PARK SPLASH PAD	10/05/2026	12-00-7391 UTILITIES	2,269.20	.00		
10.2026 Bridle	BRIDAL LEASH	10/05/2026	12-00-7391 UTILITIES	35.74	.00		
10.2026 ELM	WHITE HOUSE	10/05/2026	01-45-7391 UTILITIES	26.79	.00		
10.2026 Main	COMMUNITY DEV	10/05/2026	01-40-7391 UTILITIES	40.71	.00		
10.2026 Main	CODE COMP	10/05/2026	01-50-7391 UTILITIES (E)	40.70	.00		
10.2026 Main	ADMIN	10/05/2026	01-30-7391 UTILITIES	81.42	.00		
10.2026 McDo	703 MCDOUGAL	10/05/2026	12-00-7391 UTILITIES	53.64	.00		
10.2026 McDo	703 MCDOUGAL 2	10/05/2026	12-00-7391 UTILITIES	28.58	.00		
10.2026 Police	POLICE	10/05/2026	01-10-7391 UTILITIES	62.59	.00		
10.2026 Police	POLICE ESDA	10/05/2026	01-10-7391 UTILITIES	25.00	.00		
Total MAHOMET WATER/SEWER:				2,680.05	.00		
MAIN STREET FENCING COMPANY							
7493	TEMPORARY FENCE PANELS	10/14/2026	01-20-7361 STREET/SIDEWALK REPAI	2,520.00	.00		
Total MAIN STREET FENCING COMPANY:				2,520.00	.00		
MANSFIELD POWER & GAS LLC							
10.2026	PARKS	10/07/2026	12-00-7391 UTILITIES	.74	.00		
10.2026	ADMIN	10/07/2026	01-30-7391 UTILITIES	6.87	.00		
10.2026	SEWER	10/07/2026	03-00-7391 UTILITIES	1.59	.00		
10.2026	WATER	10/07/2026	02-00-7391 UTILITIES	7.94	.00		
10.2026	STREET & ALLEY	10/07/2026	01-20-7391 UTILITIES	5.92	.00		
10.2026	POLICE	10/07/2026	01-10-7391 UTILITIES	20.62	.00		
10.2026	RECREATION	10/07/2026	11-00-7391 UTILITIES	.74	.00		
Total MANSFIELD POWER & GAS LLC:				44.42	.00		
MCS OFFICE TECHNOLOGIES							
01-715499	SQUAD 10	09/30/2026	01-10-7201 EQUIPMENT - NEW	3,225.00	.00		
01-715570	SUPPORT AND HELP DESK	10/01/2026	01-10-7330 COMPUTER LIC./SUPPOR	2,298.00	.00		
Total MCS OFFICE TECHNOLOGIES:				5,523.00	.00		
MENARDS							
63857	ADMIN PARKING LOT	10/05/2026	01-30-7360 BUILDING MAINTENANCE	356.64	.00		
65004	WINDOW BLIND	10/23/2026	01-20-7360 BUILDING MAINTENANCE	44.99	.00		
Total MENARDS:				401.63	.00		
METZGER, BRIAN							
Reimbusement	REIMBURSEMENT	10/21/2026	11-20-7211 EQUIPMENT MAINTENAN	15.99	.00		

Invoice Number	Description	Invoice Date	GL Account and Title	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total METZGER, BRIAN:				15.99	.00		
MIDWEST CONSTRUCTION RENTALS #1							
243583-2	CONCRETE TOOLS	10/05/2026	01-20-7361 STREET/SIDEWALK REPAI	28.45	.00		
244479-2	RAIN PANTS	10/22/2026	02-00-7375 SHOP SUPPLIES	26.15	.00		
244479-2	RAIN PANTS	10/22/2026	03-00-7375 SHOP SUPPLIES	26.15	.00		
Total MIDWEST CONSTRUCTION RENTALS #1:				80.75	.00		
MSTS RECEIVABLES LLC							
86465f6c	RECIPROCATING SAW AND BAT	10/12/2026	02-00-7201 EQUIPMENT NEW	346.48	.00		
86465f6c	RECIPROCATING SAW AND BAT	10/12/2026	03-00-7201 EQUIPMENT NEW	346.48	.00		
Total MSTS RECEIVABLES LLC:				692.96	.00		
MTK TECHNOLOGIES, INC.							
38203	TRANS	10/12/2026	01-20-7120 COMPUTER SUPPORT/IT	216.43	.00		
38203	CODE COMPL	10/12/2026	01-50-7130 COMPUTER SUPPORT	465.86	.00		
38203	PARKS	10/12/2026	12-00-7120 COMPUTER SUPPORT/IT	273.79	.00		
38203	ADMIN BOARD	10/12/2026	01-30-7115 BOARD EXPENSES	226.43	.00		
38203	WASTEWATER OPS	10/12/2026	03-00-7120 COMPUTER SUPPORT/IT	261.65	.00		
38203	COMMUNITY DEV	10/12/2026	01-40-7130 COMPUTER SUPPORT/IT	314.15	.00		
38203	REC	10/12/2026	11-00-7120 COMPUTER SUPPORT/IT	273.79	.00		
38203	WATER	10/12/2026	02-00-7120 COMPUTER SUPPORT/IT	261.65	.00		
38203	ADMIN	10/12/2026	01-30-7130 COMPUTER SUPPORT/IT	1,095.32	.00		
38203	ENG	10/12/2026	01-45-7130 COMPUTER SUPPORT/IT	192.43	.00		
Total MTK TECHNOLOGIES, INC.:				3,581.50	.00		
MUNICIPAL ELECTRONICS							
072462	RADAR CERT	05/19/2026	01-10-7211 EQUIP. MAINT. & REPAIR	340.00	.00		
Total MUNICIPAL ELECTRONICS:				340.00	.00		
NAPA AUTO PARTS/MAHOMET							
099580	OIL FILTER	10/05/2026	12-00-7454 VEHICLE MAINTENANCE	26.98	.00		
100609	WIRE & TUBING	10/12/2026	03-00-7454 VEHICLE MAINTENANCE	75.23	.00		
100609	WIRE & TUBING	10/12/2026	02-00-7454 VEHCILE MAINTENANCE	75.22	.00		
Total NAPA AUTO PARTS/MAHOMET:				177.43	.00		
NICK'S PORTERHOUSE OF PAINTS							
N0356331	FIELD PAINT	10/05/2026	20-00-7501 MISC	309.75	.00		
Total NICK'S PORTERHOUSE OF PAINTS:				309.75	.00		
ORKIN PEST CONTROL							
10/21/2026	ANNUAL CONTRACT	10/21/2026	01-10-7075 BUILDING MAINT	986.69	.00		
Total ORKIN PEST CONTROL:				986.69	.00		
PACE ANALYTICAL SERVICES, LLC							
267228941	LAB FEES	10/05/2026	02-00-7315 LAB FEES	593.00	.00		
Total PACE ANALYTICAL SERVICES, LLC:				593.00	.00		

Invoice Number	Description	Invoice Date	GL Account and Title	Net Invoice Amount	Amount Paid	Date Paid	Voided
PARK ELECTRIC MOTOR SERVICE INC.							
26-09-075	WEG PUMP	10/12/2026	03-00-7211 EQUIPMENT MAINT. & REP	397.46	.00		
Total PARK ELECTRIC MOTOR SERVICE INC.:				397.46	.00		
PROGRESSIVE CHEMICAL & LIGHTING INC.							
60901	GLOVES AND EAR PLUGS	10/22/2026	01-20-7375 SHOP SUPPLIES	302.57	.00		
Total PROGRESSIVE CHEMICAL & LIGHTING INC.:				302.57	.00		
PUMP SUPPLY, INC.							
106190-01	DISCHARGE CONNECTOR	10/14/2026	03-00-7211 EQUIPMENT MAINT. & REP	569.49	.00		
Total PUMP SUPPLY, INC.:				569.49	.00		
RAY O'HERRON CO.,INC.							
2504166	CANALES NEW HIRE	10/06/2026	01-10-7401 UNIFORMS	713.19	.00		
Total RAY O'HERRON CO.,INC.:				713.19	.00		
RMA							
2027 Renewal	DUES	10/05/2026	01-30-7120 BOARD MEMBERSHIP,FEE	1,000.00	.00		
2027 Renewal	WATER	10/05/2026	02-00-7301 INSURANCE	15,013.00	.00		
2027 Renewal	INSURANCE	10/05/2026	22-00-7301 INSURANCE-GENERAL	133,021.06	.00		
2027 Renewal	SEWER	10/05/2026	03-00-7301 INSURANCE	12,736.00	.00		
Total RMA:				161,770.06	.00		
SANGAMON ON MAIN LLC							
10.2026	GYM LEASE	10/05/2026	11-10-7420 LEASE & EQUIPMENT RE	3,090.00	.00		
Total SANGAMON ON MAIN LLC:				3,090.00	.00		
SANGAMON VALLEY PUBLIC WATER DISTRICT							
10.2026	SANGMON WATER	10/05/2026	12-00-7391 UTILITIES	20.86	.00		
10.2026	SANGMON WATER	10/05/2026	01-20-7391 UTILITIES	41.72	.00		
Total SANGAMON VALLEY PUBLIC WATER DISTRICT:				62.58	.00		
SCHNUCKS							
22	DISTILLED WATER	10/06/2026	03-00-7312 LAB SUPPLIES	8.94	.00		
Total SCHNUCKS:				8.94	.00		
SCHOONOVER SEWER SERVICE							
210656	SANITARY SEWER MAINTENAN	09/30/2026	03-00-7374 WASTEWATER LINE REPA	835.00	835.00	10/01/2026	
Total SCHOONOVER SEWER SERVICE:				835.00	835.00		
SITE ONE LANDSCAPE SUPPLY LLC							
172039041-00	FERTILIZER	10/12/2026	02-00-7360 BUILDING MAINTENANCE	128.72	.00		
172039041-00	FERTILIZER	10/12/2026	01-20-7361 STREET/SIDEWALK REPAI	128.72	.00		
172039041-00	FERTILIZER	10/12/2026	01-30-7075 BUILDING MAINT	128.72	.00		
172039041-00	FERTILIZER	10/12/2026	03-00-7360 BUILDING MAINTENANCE	128.72	.00		
Total SITE ONE LANDSCAPE SUPPLY LLC:				514.88	.00		

Invoice Number	Description	Invoice Date	GL Account and Title	Net Invoice Amount	Amount Paid	Date Paid	Voided
SMITHGROUP, INC.							
ARIV0009515-	COMPREHENSIVE PLAN UPDAT	10/22/2026	01-40-7400 CAPITAL IMPROVEMENTS	4,335.00	.00		
Total SMITHGROUP, INC.:				4,335.00	.00		
SNC CONSTRUCTION, INC							
17 L17-589 cor	WATER MAIN	10/13/2026	05-00-7400 CAPITAL IMPROVEMENTS	255,080.99	.00		
L175789 #16 c	WATER MAIN	10/13/2026	05-00-7400 CAPITAL IMPROVEMENTS	477,806.36	.00		
LOTW Paymen	LOW EXTENSIONQ	10/08/2026	04-00-7400 CAPITAL IMPROVEMENTS	393,380.40	393,380.40	10/08/2026	
Total SNC CONSTRUCTION, INC:				1,126,267.75	393,380.40		
SUNRISE F. S. INC							
313002465	SA FUEL	10/05/2026	01-20-7451 VEHICLE & EQUIPMENT F	2,659.20	.00		
313002504	PD FUEL	10/05/2026	01-10-7451 VEHICLE FUEL	667.86	.00		
313002504	SEWER FUEL	10/05/2026	03-00-7451 VEHICLE FUEL	75.72	.00		
313002504	PARKS FUEL	10/05/2026	12-00-7451 VEHICLE FUEL	85.42	.00		
313002504	REC FUEL	10/05/2026	11-00-7451 VEHICLE FUEL	23.30	.00		
313002504	CODE COMPL	10/05/2026	01-50-7451 FUEL	25.24	.00		
313002504	WATER FUEL	10/05/2026	02-00-7451 VEHICLE FUEL	75.72	.00		
313002504	ENG FUEL	10/05/2026	01-45-7451 VEHICLE FUEL	9.71	.00		
313002504	SA FUEL	10/05/2026	01-20-7451 VEHICLE & EQUIPMENT F	.97	.00		
313002504	ADMIN FUEL	10/05/2026	01-30-7451 VEHICLE FUEL	6.79	.00		
313002559	ADMIN FUEL	10/05/2026	01-30-7451 VEHICLE FUEL	9.36	.00		
313002559	CODE COMPL	10/05/2026	01-50-7451 FUEL	34.74	.00		
313002559	ENG FUEL	10/05/2026	01-45-7451 VEHICLE FUEL	13.36	.00		
313002559	PARKS FUEL	10/05/2026	12-00-7451 VEHICLE FUEL	117.60	.00		
313002559	REC FUEL	10/05/2026	11-00-7451 VEHICLE FUEL	32.07	.00		
313002559	WATER FUEL	10/05/2026	02-00-7451 VEHICLE FUEL	104.23	.00		
313002559	SA FUEL	10/05/2026	01-20-7451 VEHICLE & EQUIPMENT F	1.34	.00		
313002559	PD FUEL	10/05/2026	01-10-7451 VEHICLE FUEL	919.39	.00		
313002559	SEWER FUEL	10/05/2026	03-00-7451 VEHICLE FUEL	104.23	.00		
313002627	ENG FUEL	10/05/2026	01-45-7451 VEHICLE FUEL	10.04	.00		
313002627	ADMIN FUEL	10/05/2026	01-30-7451 VEHICLE FUEL	7.03	.00		
313002627	PD FUEL	10/05/2026	01-10-7451 VEHICLE FUEL	690.72	.00		
313002627	SEWER FUEL	10/05/2026	03-00-7451 VEHICLE FUEL	78.31	.00		
313002627	SA FUEL	10/05/2026	01-20-7451 VEHICLE & EQUIPMENT F	1.00	.00		
313002627	REC FUEL	10/05/2026	11-00-7451 VEHICLE FUEL	24.10	.00		
313002627	CODE COMPL	10/05/2026	01-50-7451 FUEL	26.10	.00		
313002627	WATER FUEL	10/05/2026	02-00-7451 VEHICLE FUEL	78.31	.00		
313002627	PARKS FUEL	10/05/2026	12-00-7451 VEHICLE FUEL	88.35	.00		
313002652	REC FUEL	10/05/2026	11-00-7451 VEHICLE FUEL	43.89	.00		
313002652	SEWER FUEL	10/05/2026	03-00-7451 VEHICLE FUEL	142.64	.00		
313002652	CODE COMPL	10/05/2026	01-50-7451 FUEL	47.55	.00		
313002652	PARKS FUEL	10/05/2026	12-00-7451 VEHICLE FUEL	160.93	.00		
313002652	PD FUEL	10/05/2026	01-10-7451 VEHICLE FUEL	1,258.17	.00		
313002652	SA FUEL	10/05/2026	01-20-7451 VEHICLE & EQUIPMENT F	1.83	.00		
313002652	ENG FUEL	10/05/2026	01-45-7451 VEHICLE FUEL	18.29	.00		
313002652	WATER FUEL	10/05/2026	02-00-7451 VEHICLE FUEL	142.64	.00		
313002652	ADMIN FUEL	10/05/2026	01-30-7451 VEHICLE FUEL	12.80	.00		
313002720	SEWER FUEL	10/05/2026	03-00-7451 VEHICLE FUEL	108.47	.00		
313002720	PD FUEL	10/05/2026	01-10-7451 VEHICLE FUEL	956.73	.00		
313002720	WATER FUEL	10/05/2026	02-00-7451 VEHICLE FUEL	108.47	.00		
313002720	ADMIN FUEL	10/05/2026	01-30-7451 VEHICLE FUEL	9.73	.00		
313002720	PARKS FUEL	10/05/2026	12-00-7451 VEHICLE FUEL	122.37	.00		
313002720	ENG FUEL	10/05/2026	01-45-7451 VEHICLE FUEL	13.91	.00		
313002720	SA FUEL	10/05/2026	01-20-7451 VEHICLE & EQUIPMENT F	1.39	.00		

Invoice Number	Description	Invoice Date	GL Account and Title	Net Invoice Amount	Amount Paid	Date Paid	Voided
313002720	CODE COMPL	10/05/2026	01-50-7451 FUEL	36.16	.00		
313002720	REC FUEL	10/05/2026	11-00-7451 VEHICLE FUEL	33.37	.00		
313002726	SA FUEL	10/05/2026	01-20-7451 VEHICLE & EQUIPMENT F	2,968.74	.00		
Total SUNRISE F. S. INC:				12,158.29	.00		
TATMANS TOWING							
26-0819-20215	CRANE FOR PUMP INSTALL	10/12/2026	03-00-7320 LIFT STATION MAINTENA	400.00	.00		
Total TATMANS TOWING:				400.00	.00		
TOM EHRNTHALLER							
16-00-0811202	PROGRESS PAYMENT	10/21/2026	16-00-7565 MAINTENANCE – CONCR	5,500.00	.00		
Total TOM EHRNTHALLER:				5,500.00	.00		
TRANSUNION RISK AND							
5997861-2026	TLO LOOK UP	10/01/2026	01-10-7330 COMPUTER LIC./SUPPOR	127.75	.00		
Total TRANSUNION RISK AND :				127.75	.00		
UNITED STATES POST OFFICE							
2027 Service F	PO BOX RENTAL	10/06/2026	20-00-7501 MISC	40.00	.00		
Total UNITED STATES POST OFFICE:				40.00	.00		
USA BLUE BOOK							
INV01135797	FLAGS AND PAINT	10/13/2026	02-00-7130 DISTRIBUTION COST	142.30	.00		
Total USA BLUE BOOK:				142.30	.00		
VERIZON CONNECT							
10.2026	GPS	10/05/2026	01-20-7211 EQUIPMENT & VEHICLE M	368.90	.00		
Total VERIZON CONNECT:				368.90	.00		
VULCAN CONSTRUCTION MATERIALS							
7655794	ROAD PACK	10/07/2026	02-00-7455 WATER LINE REPAIR	904.49	.00		
7655794	ROAD PACK	10/07/2026	01-20-7361 STREET/SIDEWALK REPAI	1,349.56	.00		
7703201	ROCK	10/12/2026	01-20-7361 STREET/SIDEWALK REPAI	818.83	.00		
Total VULCAN CONSTRUCTION MATERIALS:				3,072.88	.00		
WATSON, JEN							
Invoice 2140	CONSULTING FEE	10/15/2026	01-30-7137 CONTRACTED SERVICES	1,200.00	.00		
Total WATSON, JEN:				1,200.00	.00		
WEINMANN'S CULLIGAN WATER							
09/30/2026	DRINKING WATER	09/30/2026	01-10-7321 GEN/OFFICE SUPPLIES	41.80	.00		
Total WEINMANN'S CULLIGAN WATER:				41.80	.00		
WEX HEALTH, INC							
0002478426-IN	MONTHLY SERVICE CHARGE	10/12/2026	01-30-7071 HEALTH/LIFE INSURANCE	250.00	.00		

Invoice Number	Description	Invoice Date	GL Account and Title	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total WEX HEALTH, INC:				250.00	.00		
Grand Totals:				1,724,800.99	474,873.48		

Report Criteria:
Detail report.
Invoices with totals above $0.00 included.
Paid and unpaid invoices included.

Village of Mahomet

503 E. Main Street • P.O. Box 259 • Mahomet, Illinois 61853-0259
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Treasurer's Report

For the Month of September 2026
Presented
October 20, 2026

FINANCIAL REVIEW

1. The funds available as of 4/30/26, total $24,423,314.72
2. Un Audited Beg. Balance 9/01/26 $26,301,043.81

	FY26 YTD	FY27 YTD	9/30/2025	9/30/2026
Revenues	12,599,303.46	14,180,237.95	3,529,557.57	5,329,574.55
Expenses	9,074,466.64	12,619,448.16	1,750,908.12	4,762,346.01
Other Source/Use (AR)				
End. Balance				**26,868,272.35**

1. Budget comparison report reflects the FY27 Budget 42% complete. Revenues for fiscal year 2027 have been collected at 58.22% and Expenditures have been expended at 42.12%.

3. Included in the Treasurer's Report is a report containing monthly & historical details pertaining to the Fiscal Year revenues received from the State of Illinois. This includes Business District Tax, Sales Tax, Use Tax, Income Tax, Personal Property Replacement Tax, Telecommunications Tax, Motor Fuel Tax and Utility Tax. This report includes the prior years' history of receipts for comparison and calculation of average receipts over the prior 5 years.

4. This report also includes the interest earned. The Village earned interest in the amount of 77,314.68 in September across all funds.

5. Motor Fuel Tax distribution to the Village for September 2026 consisted of the standard Motor Fuel Tax allotment in the amount of 19,255.81 in addition to 20,067.62 Transportation Renewal Fund Allotment. As a result, the total Motor Fuel Tax Funds received in August totaled 39,323.43.

6. Distributions 1,2 &3 of Real Estate Tax have been received. TIF Passthrough payments have been calculated; Installments 1, 2 & 3 have been remitted.

7. I will be presenting a Resolution at the Board of Trustee meeting on 10/27/2026 for passage of the Tentative Tax Levy.

TREASURER'S REPORT
REVENUE & EXPENDITURE ACTIVITY
September 2026

	FUND	BEGINNING BALANCE 9/1/2026	MTD	YTD	BUDGETED	%	ENDING BALANCE 9/30/2026	ENDING BALANCE 9/30/2025
01-00-10__	GENERAL CORP.	$4,047,473.39					$4,832,183.44	$4,758,236.40
01-__-4___	Revenues		$1,199,328.46	$3,990,361.62	$6,801,567.12	58.67%		
01-00-7___	Expenses		$0.00	$135,000.00	$1,615,000.00	8.36%		
	NET INCOME (LOSS)		*$1,199,328.46*	*$3,855,361.62*	*$5,186,567.12*			
	POLICE							
01-10-7___	Expenses		$179,568.73	$1,057,364.51	$3,217,929.13	32.86%		
	TRANSPORTATION							
01-20-7___	Expenses		$81,983.71	$448,122.47	$1,165,815.63	38.44%		
	ADMINISTRATION							
01-30-7___	Expenses		$66,913.29	$495,591.66	$1,482,715.32	33.42%		
	COMMUNITY DEVELOP.							
01-40-7___	Expenses		$34,944.75	$176,119.05	$654,992.91	26.89%		
	ENGINEERING							
01-45-7___	Expenses		$25,665.91	$94,385.27	$206,765.14	45.65%		
	CODE COMPLIANCE							
01-50-7____	Expenses		$25,542.02	$106,326.84	$291,301.01	36.50%		
	ESDA							
01-60-7___	Expenses		$0.00	$591.22	$8,760.00	6.75%		
			$414,618.41	$2,513,501.02	$8,643,279.14			
02-00-10__	WOM	$463,582.47					$607,279.03	$890,817.20
02-00-4___	Revenues		$203,004.11	$781,023.25	$1,607,170.15	48.60%		
02-00-7___	Expenses		$59,307.55	$296,606.97	$1,704,061.65	17.41%		
	NET INCOME (LOSS)		$143,696.56	$484,416.28	-$96,891.50			
03-00-10__	WWOM	$331,515.95					$500,648.98	$503,147.25
03-00-4___	Revenues		$248,685.34	$981,281.86	$2,222,000.00	44.16%		
03-00-7___	Expenses		$79,552.31	$451,052.19	$2,102,855.24	21.45%		
	NET INCOME (LOSS)		$169,133.03	$530,229.67	$119,144.76			
04-00-1050	WWCI	$2,811,631.36					$2,453,682.33	$3,075,743.44
04-00-4___	Revenues		$16,161.01	$92,073.05	$341,979.00	26.92%		
04-00-7___	Expenses		$374,110.04	$739,940.05	$1,306,415.00	56.64%		
	NET INCOME (LOSS)		*-$357,949.03*	*-$647,867.00*	*-$964,436.00*			
05-00-1050	WCI	$3,634,865.36					$3,212,530.75	$1,163,071.98
05-00-4___	Revenue		$777,978.34	$830,543.33	$3,185,000.00	26.08%		
05-00-7___	Expenses		$1,200,312.95	$1,897,923.15	$4,381,000.00	43.32%		
	NET INCOME (LOSS)		*-$422,334.61*	*-$1,067,379.82*	*-$1,196,000.00*			
10-00-1001	ECONOMIC DEVELOP.	$398,788.17					$399,005.51	$403,260.99
10-00-4___	Revenues		$217.34	$2,314.35	$54,000.00	4.29%		
10-00-7___	Expenses		$0.00	$24,299.46	$497,500.00	4.88%		
	NET INCOME (LOSS)		*$217.34*	*-$21,985.11*	*-$443,500.00*			
11-00-1050	RECREATION	$223,867.28					$200,164.81	$99,469.85
11-00-4___	Revenues		$10,109.06	$182,134.79	$193,200.00	94.27%		
11-__-7___	Expenses		$33,811.53	$183,779.31	$517,325.19	35.52%		
	NET INCOME (LOSS)		*-$23,702.47*	*-$1,644.52*	*-$324,125.19*			
12-00-1050	PARKS	$473,311.95					$524,417.57	$294,940.72
12-00-4___	Revenues		$79,438.71	$189,935.87	$575,841.33	32.98%		
12-00-7___	Expenses		$28,333.09	$186,364.33	$772,309.81	24.13%		
	NET INCOME (LOSS)		*$51,105.62*	*$3,571.54*	*-$196,468.48*			

TREASURER'S REPORT
REVENUE & EXPENDITURE ACTIVITY
September 2026

	FUND	BEGINNING BALANCE 9/1/2026	MTD	YTD	BUDGETED	%	ENDING BALANCE 9/30/2026	ENDING BALANCE 9/30/2025
16-__-10__	MFT	$500,189.35					$540,366.91	$788,324.88
16-__-4___	Revenues		$41,147.28	$192,257.72	$461,000.00	41.70%		
16-__-7___	Expenses		$969.72	$436,449.96	$552,000.00	79.07%		
	NET INCOME (LOSS)		*$40,177.56*	*-$244,192.24*	*-$91,000.00*			
17-00-1050	IMRF	$68,531.59					$106,062.27	$90,695.02
17-00-4___	Revenues		$47,843.69	$181,747.29	$180,380.08	100.76%		
17-00-7___	Expenses		$10,313.01	$75,203.38	$214,433.24	35.07%		
	NET INCOME (LOSS)		*$37,530.68*	*$106,543.91*	*-$34,053.16*			
18-00-10__	POLICE PENSION	$4,836,485.42					$4,909,801.08	$4,211,102.10
18-00-4___	Revenues		$99,093.58	$251,627.24	$827,877.02	30.39%		
18-00-7___	Expenses		$25,777.92	$133,447.90	$553,500.00	24.11%		
	NET INCOME (LOSS)		*$73,315.66*	*$118,179.34*	*$274,377.02*			
19-00-10__	SOCIAL SECURITY	$135,924.44					$191,902.62	$56,651.77
19-00-4___	Revenues		$74,064.13	$224,866.58	$238,884.78	94.13%		
19-00-7___	Expenses		$18,085.95	$121,395.85	$270,000.00	44.96%		
	NET INCOME (LOSS)		*$55,978.18*	*$103,470.73*	*-$31,115.22*			
20-00-10__	MUSIC FESTIVAL	$77,881.47					$82,195.60	$41,725.61
20-00-4___	Revenues		$15,407.99	$127,237.30	$156,000.00	81.56%		
20-00-7___	Expenses		$11,093.86	$134,786.99	$169,000.00	79.76%		
	NET INCOME (LOSS)		*$4,314.13*	*-$7,549.69*	*-$13,000.00*			
21-00-10__	PRAIRIEVIEW ROAD	$182,702.97					$182,702.97	$0.00
21-00-4___	Revenues		$0.00	$0.00	$0.00			
21-00-7___	Expenses		$0.00	$0.00	$50,000.00	0.00%		
	NET INCOME (LOSS)		*$0.00*	*$0.00*	*-$50,000.00*			
22-00-10__	INSURANCE	$103,980.51					$149,172.57	$171,178.52
22-00-4___	Revenue		$45,192.06	$100,856.47	$110,405.74	91.35%		
22-00-7___	Expenses		$0.00	$0.00	$156,000.00	0.00%		
	NET INCOME (LOSS)		*$45,192.06*	*$100,856.47*	*-$45,594.26*			
25-00-1050	FORFEITED FUND-FED	$92.27					$92.59	$88.42
25-00-4___	Revenue		$0.32	$1.56	$1.00	156.00%		
25-00-7___	Expenses		$0.00	$0.00	$2.00	0.00%		
	NET INCOME (LOSS)		*$0.32*	*$1.56*	*-$1.00*			
26-00-1001	FORFEITED FUNDS	$63,451.71					$63,451.71	$63,451.71
26-00-4___	Revenue		$0.00	$0.00	$3,000.00	0.00%		
26-00-7___	Expenses		$0.00	$0.00	$50,000.00	0.00%		
	NET INCOME (LOSS)		*$0.00*	*$0.00*	*-$47,000.00*			
27-00-1050	BOND-DOWNTOWN	$187,755.52					$240,559.35	$19,240.34
27-00-4___	Revenues		$52,803.83	$118,453.88	$92,940.91	127.45%		
27-00-7___	Expenses		$0.00	$17,703.13	$95,406.26	18.56%		
	NET INCOME (LOSS)		*$52,803.83*	*$100,750.75*	*-$2,465.35*			
28-00-1050	UTILITY TAX	$326,840.99					$408,683.74	$125,660.47
28-00-4___	Revenues		$81,842.75	$231,735.79	$505,000.00	45.89%		
28-00-7___	Expenses		$0.00	$0.00	$550,000.00	0.00%		
	NET INCOME (LOSS)		*$81,842.75*	*$231,735.79*	*-$45,000.00*			

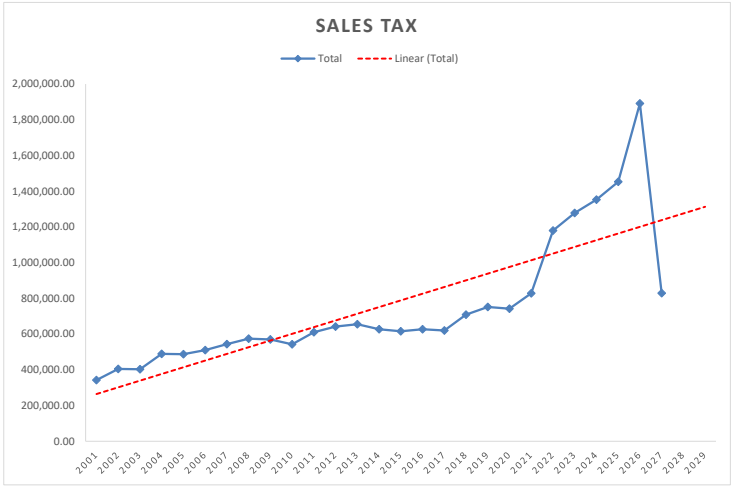
TREASURER'S REPORT
REVENUE & EXPENDITURE ACTIVITY
September 2026

	FUND	BEGINNING BALANCE 9/1/2026	MTD	YTD	BUDGETED	%	ENDING BALANCE 9/30/2026	ENDING BALANCE 9/30/2025
33-00-10__	TIF	$1,461,439.16					$1,893,570.38	$9,893,350.96
33-00-4___	Revenues		$2,062,340.25	$4,922,103.38	$5,426,830.22	90.70%		
33-00-7___	Expenses		$1,630,209.03	$3,860,091.76	$5,331,261.14	72.40%		
	NET INCOME (LOSS)		*$432,131.22*	*$1,062,011.62*	*$95,569.08*			
34-00-10__	CE/VR	$821,075.52					$695,069.26	$0.00
34-00-4___	Revenues		$0.00	$0.00	$780,000.00	0.00%		
34-00-7___	Expenses		$126,006.26	$341,483.32	$1,024,820.00	33.32%		
	NET INCOME (LOSS)		*-$126,006.26*	*-$341,483.32*	*-$244,820.00*			
35-__-100_	TRANSPORTATION CI	$292,210.56					-$63,575.80	$91,339.88
35-__-4___	Revenues		$6,738.93	$33,405.84	$770,000.00	4.34%		
35-__-7___	Expenses		$362,525.29	$656,290.40	$931,837.00	70.43%		
	NET INCOME (LOSS)		*-$355,786.36*	*-$622,884.56*	*-$161,837.00*			
37-00-10__	WWTP	$2,835,919.04					$2,462,048.17	$783,911.99
37-__-4___	Revenues		$5,233.38	$25,541.92	$15,000.00	170.28%		
37-00-7___	Expenses		$379,104.25	$379,104.25	$758,208.50	50.00%		
	NET INCOME (LOSS)		*-$373,870.87*	*-$353,562.33*	*-$743,208.50*			
46-00-1050	TR. FACILITY CONST.	$68,516.04					$68,752.28	$68,725.72
46-00-4___	Revenues		$236.24	$1,152.98	$16,000.00	7.21%		
46-00-7___	Expenses		$0.00	$0.00	$25,000.00	0.00%		
	NET INCOME (LOSS)		*$236.24*	*$1,152.98*	*-$9,000.00*			
47-00-1050	TCI DEBT SERVICE	$144,525.74					$145,281.24	$125,449.73
47-00-4___	Revenues		$755.50	$3,687.28	$98,500.00	3.74%		
47-00-7___	Expenses		$0.00	$7,190.00	$94,880.00	7.58%		
	NET INCOME (LOSS)		*$755.50*	*-$3,502.72*	*$3,620.00*			
48-00-1050	DARK FIBER	$29,411.81					$29,513.22	$24,850.55
48-00-4___	Revenues		$101.41	$494.94	$0.00			
48-00-7___	Expenses		$0.00	$0.00	$29,443.99	0.00%		
	NET INCOME (LOSS)		*$101.41*	*$494.94*	*-$29,443.99*			
49-00-1001	COMMERCIAL CORE TIF	$843,308.01					$1,041,916.46	$738,450.25
49-00-4___	Revenues		$198,608.45	$427,648.51	$463,594.74	92.25%		
49-00-7___	Expenses		$0.00	$102,681.25	$402,500.00	25.51%		
	NET INCOME (LOSS)		*$198,608.45*	*$324,967.26*	*$61,094.74*			
50-00-1001	2021 TIF DEBT SERVICE	$286,099.99					$286,099.99	$178,099.99
50-00-4___	Revenues		$0.00	$0.00	$785,350.00	0.00%		
50-00-7___	Expenses		$0.00	$0.00	$785,350.00	0.00%		
	NET INCOME (LOSS)		*$0.00*	*$0.00*	*$0.00*			
52-00-10__	BUSINESS DISTRICT TAX	$649,665.77						
52-00-4___	Revenues		$63,242.39	$287,751.15	$600,000.00	47.96%	$704,693.32	$0.00
52-00-7___	Expenses		$8,214.84	$60,153.49	$821,000.00	7.33%		
	NET INCOME (LOSS)		*$55,027.55*	*$227,597.66*	*-$221,000.00*			
	TOTAL CASH	$26,301,043.81					$26,868,272.35	$28,660,985.74
		Revenue	$5,329,574.55	$14,180,237.95				
		Expense	$4,762,346.01	$12,619,448.16				

Village of Mahomet

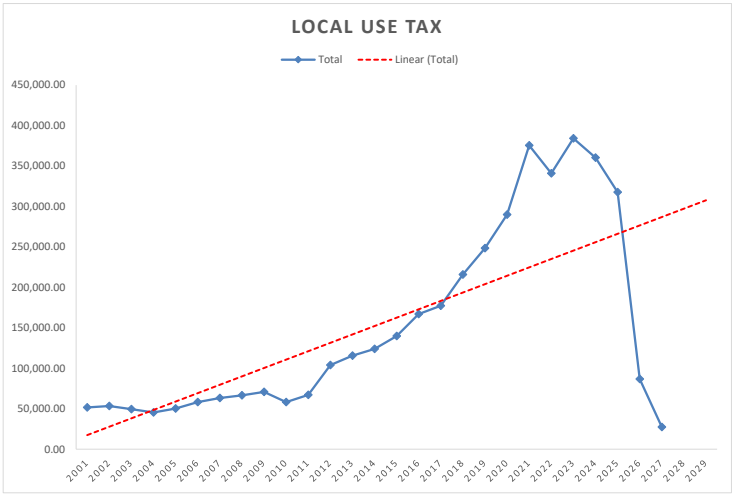
Sales Tax

Fiscal Year	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March	April	Total	YTD +/- Previous Year
2027	128,243.92	166,449.18	167,661.27	180,831.03	185,601.61								828,787.01	-918,984.12
2026	139,464.96	146,243.82	148,646.11	152,728.43	149,215.47	172,598.78	153,524.87	160,777.80	167,669.36	163,387.23	193,514.30	143,175.71	1,890,946.84	568,442.50
2025	102,004.87	110,226.61	120,581.23	123,088.72	116,790.21	120,645.42	122,892.20	115,140.77	123,446.81	126,925.82	140,761.68	130,094.56	1,452,598.90	100,200.84
2024	90,260.98	111,288.14	112,925.37	119,004.89	114,267.94	120,790.38	113,851.92	116,928.22	118,021.05	114,811.96	119,193.76	101,053.45	1,352,398.06	74,010.25
2023	84,627.59	98,041.24	106,614.74	111,345.05	112,061.47	107,981.06	114,397.68	108,342.81	110,285.14	111,417.35	114,743.73	98,529.95	1,278,387.81	98,857.61
2022	64,993.15	96,304.84	96,503.37	134,024.85	100,950.77	101,862.78	95,052.35	102,722.37	99,291.67	94,249.28	103,256.92	90,317.85	1,179,530.20	351,476.98
2021	55,713.42	59,374.07	57,137.09	68,105.63	76,139.82	71,632.37	74,933.22	73,519.74	74,940.92	65,169.07	72,524.69	78,863.18	828,053.22	85,946.44
2020	49,931.30	64,660.79	61,092.83	68,997.36	66,224.54	64,476.43	61,521.58	61,460.08	62,475.00	60,765.07	65,788.33	54,713.47	742,106.78	-9,378.19
2019	53,200.13	62,050.38	64,343.05	73,903.09	67,527.76	68,213.52	63,111.89	68,760.60	61,569.76	61,605.71	62,217.96	44,981.12	751,484.97	42,291.28
2018	45,900.86	52,366.91	51,300.48	56,686.45	55,848.37	66,175.15	65,435.01	64,551.68	66,273.08	61,158.82	68,801.48	54,695.40	709,193.69	89,331.91
2017	42,001.31	50,817.68	50,764.46	57,909.74	55,480.03	54,020.71	56,011.89	50,419.08	53,115.30	47,669.54	57,274.76	44,377.28	619,861.78	-7,602.52
2016	42,707.26	48,069.92	51,444.29	59,477.11	59,071.86	54,048.54	57,689.96	53,507.20	52,378.44	50,879.36	55,439.64	42,750.72	627,464.30	11,474.79
2015	41,353.00	51,090.41	51,738.07	58,287.31	60,055.78	52,794.00	55,427.32	52,391.47	50,435.54	49,212.90	49,831.72	43,371.99	615,989.51	-11,187.16
2014	45,236.78	53,087.93	53,567.35	59,375.75	56,841.24	55,994.64	53,028.12	50,313.66	54,354.07	47,729.15	50,590.40	47,057.58	627,176.67	-28,334.07
2013	46,318.77	53,715.10	53,161.25	63,184.90	60,906.36	54,328.44	58,926.24	60,043.21	53,299.46	48,653.21	55,878.90	47,094.90	655,510.74	13,452.66
2012	36,981.10	55,756.82	57,509.84	60,699.93	60,372.16	57,057.89	57,287.78	56,267.07	52,412.41	48,146.18	52,947.89	46,619.01	642,058.08	31,231.90
2011	49,129.44	42,909.31	51,507.69	55,103.48	58,705.12	52,770.21	50,617.36	48,085.53	55,702.09	49,264.98	52,720.07	44,310.90	610,826.18	67,758.25
2010	36,257.82	46,602.85	46,612.62	51,393.54	49,056.46	44,466.34	45,508.43	45,877.64	46,220.49	47,815.26	45,634.07	37,622.41	543,067.93	-27,178.42
2009	40,278.72	46,528.87	49,682.67	51,031.70	53,613.97	52,325.62	51,349.28	54,330.48	48,629.11	41,071.51	43,718.78	37,685.64	570,246.35	-3,966.79
2008	43,677.10	41,245.29	49,963.67	45,572.91	58,851.21	48,516.30	49,045.02	49,128.61	48,523.95	44,013.97	52,507.64	43,167.47	574,213.14	30,131.86
2007	44,325.22	39,515.31	50,269.22	46,522.96	55,259.37	48,323.83	43,671.06	44,311.65	48,182.31	43,085.61	45,290.92	35,323.82	544,081.28	33,848.16
2006	32,929.79	38,942.67	39,109.66	38,725.67	45,260.66	45,415.66	59,271.87	49,499.28	39,648.17	42,962.55	43,735.70	34,731.44	510,233.12	23,018.37
2005	39,145.92	39,004.25	42,172.71	46,167.55	35,355.46	37,869.09	44,019.41	42,248.50	40,692.78	44,324.51	40,102.18	36,112.39	487,214.75	-1,782.29
2004	40,041.50	36,265.45	46,982.34	40,240.97	41,291.88	42,184.14	44,703.17	39,547.24	40,653.58	39,308.56	38,831.81	38,946.40	488,997.04	85,585.26
2003	31,597.44	28,154.08	36,277.72	37,890.46	36,019.03	35,431.43	32,076.06	36,076.72	35,410.20	33,684.39	36,470.68	24,323.57	403,411.78	-1,415.20
2002	26,443.97	29,679.96	34,943.33	37,837.21	38,497.31	35,635.37	33,623.24	37,105.25	33,787.56	33,972.16	33,777.91	29,523.71	404,826.98	62,269.34
2001	25,321.64	25,265.99	32,244.25	30,743.05	29,255.48	29,978.69	27,426.43	29,464.85	30,198.90	28,620.91	30,242.75	23,794.70	342,557.64	
Avg last 5 years	108,920.46	126,449.80	131,285.74	137,399.62	135,587.34	124,775.68	119,943.80	120,782.39	123,742.81	122,158.33	134,294.08	112,634.30	1,076,095.21	



Local Use Tax

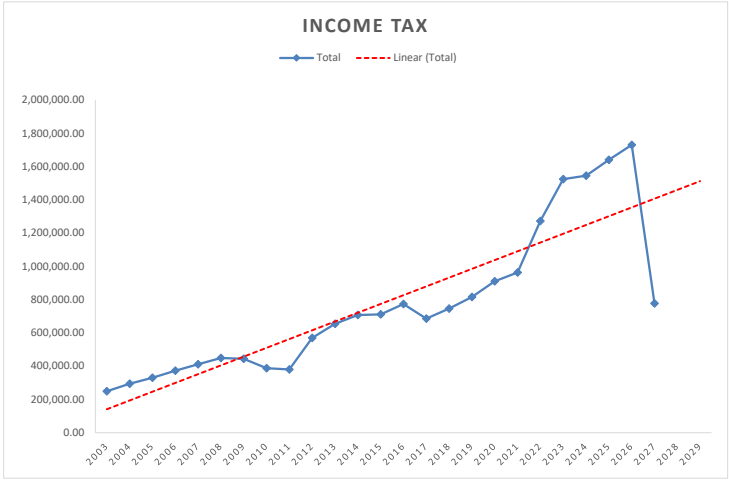
Fiscal Year	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March	April	Total	YTD +/- Previous Year
2027	5,209.06	7,510.25	7,817.04	3,565.28	3,323.23								27,424.86	-52,530.63
2026	4,642.84	6,130.11	6,833.70	9,310.26	8,505.43	7,753.96	8,031.52	6,895.50	7,494.10	5,553.68	8,804.39	6,683.98	86,639.47	-224,344.81
2025	26,318.39	31,971.78	28,430.49	27,435.95	26,469.74	27,200.33	26,420.97	30,625.64	17,477.98	30,406.30	38,226.71	6,661.20	317,645.48	-42,713.25
2024	27,890.18	34,498.88	28,865.41	28,548.69	21,430.85	30,201.19	28,645.75	31,794.54	32,257.03	33,700.40	39,116.25	23,409.56	360,358.73	-23,796.08
2023	27,474.11	32,222.79	25,805.40	29,421.18	33,189.64	28,967.47	30,085.74	33,830.04	33,908.34	35,744.02	43,236.51	30,269.57	384,154.81	43,129.97
2022	21,845.97	27,928.47	25,374.42	23,355.48	26,619.53	24,790.21	26,167.98	30,905.81	28,816.09	33,853.13	42,910.54	28,457.21	341,024.84	-34,534.21
2021	20,880.65	26,561.48	28,119.12	31,272.06	31,571.21	31,924.62	30,399.81	31,715.51	33,231.41	35,412.25	49,971.00	24,499.93	375,559.05	85,711.29
2020	20,286.76	23,062.48	21,828.97	21,923.28	22,287.26	22,912.41	21,951.36	24,585.28	26,993.41	25,288.79	34,699.80	24,027.96	289,847.76	41,484.55
2019	16,454.85	19,871.74	17,343.43	18,911.74	20,253.64	19,647.50	18,685.54	21,435.12	22,688.55	25,104.18	30,357.10	17,609.82	248,363.21	32,424.39
2018	12,501.31	18,814.84	16,157.15	16,278.87	17,218.12	16,484.08	17,530.48	18,474.70	18,346.33	21,252.09	26,880.25	16,000.60	215,938.82	38,607.69
2017	12,474.43	14,658.40	14,277.50	13,893.04	15,669.31	12,470.55	13,594.94	13,975.08	15,241.63	14,797.81	22,994.81	13,283.63	177,331.13	10,300.35
2016	12,957.84	13,662.00	13,410.44	12773.71	14,408.17	13,358.39	12,206.45	14,034.62	14,134.18	13,928.87	19,918.30	12,237.81	167,030.78	27,263.30
2015	8,508.88	11,234.18	10,356.63	11,003.62	12,282.24	10,473.24	11,342.08	13,762.45	13,021.39	12,379.55	18,764.39	6,638.83	139,767.48	15,866.50
2014	7,339.46	9,212.23	10,110.30	8,928.03	11,857.59	10,200.83	9,531.38	10,283.10	11,035.46	10,389.11	16,346.05	8,667.44	123,900.98	8,291.39
2013	7,639.67	9,444.98	8,710.49	9,107.84	10,183.33	8,415.25	9,395.75	9,626.24	9,355.34	9,855.48	14,076.51	9,798.71	115,609.59	11,706.31
2012	5,687.22	9,369.57	8,753.75	8,528.77	9,423.72	7,542.44	8,982.93	6,812.87	8,567.30	8,626.55	13,183.49	8,424.67	103,903.28	36,707.47
2011	3,232.06	6,450.09	4,908.75	4,653.10	6,003.58	4,990.76	4,835.73	5,618.40	7,068.32	5,494.69	8,650.10	5,290.23	67,195.81	8,899.10
2010	4,347.46	5,216.28	5,325.95	4,504.79	5,989.75	4,759.11	4,251.21	4,588.58	4,447.76	3,972.78	6,829.17	4,063.87	58,296.71	-12,427.75
2009	4,852.03	6,212.25	5,728.55	5,267.70	6,474.19	5,419.42	6,824.97	6,200.17	5,934.58	5,309.92	7,638.45	4,862.23	70,724.46	4,249.17
2008	4,127.29	5,031.58	5,132.42	5,583.93	6,553.34	4,812.98	5,063.29	5,504.21	5,629.56	5,672.78	8,086.81	5,277.10	66,475.29	3,189.48
2007	4,790.10	4,526.86	5,508.03	4,910.45	5,658.35	4,742.29	5,786.71	5,656.65	5,341.84	4,784.63	7,300.08	4,279.82	63,285.81	5,032.80
2006	4,072.53	4,654.60	5,585.27	4,361.78	5,130.95	4,174.18	4,497.51	4,819.72	4,469.45	4,309.84	7,401.03	4,776.15	58,253.01	8,082.01
2005	4,321.29	4,206.15	3,786.62	3,927.40	4,668.15	4,079.86	3,914.23	4,241.34	3,831.53	3,502.27	6,071.42	3,620.74	50,171.00	4,843.28
2004	2,729.32	3,690.67	3,487.25	3,202.73	4,069.21	3,969.40	3,608.05	3,199.34	3,344.93	3,932.99	5,446.40	4,647.43	45,327.72	-4,115.24
2003	4,191.58	8,778.65	3,373.34	3,268.33	3,725.55	3,324.56	3,339.33	3,998.28	3,652.06	3,393.78	5,138.15	3,259.35	49,442.96	-3,909.46
2002	3,933.12	1,778.74	8,266.07	4,434.61	4,850.81	4,978.80	4,273.83	4,519.66	5,307.76	4,636.22	6,372.80		53,352.42	1,819.55
2001	2,535.45		11,192.08	4,801.99		4,030.65	4,514.71	5,186.74	4,863.66	4,132.48	6,038.89	4,236.22	51,532.87	
Avg last 5 years	18,306.92	22,466.76	19,550.41	19,656.27	18,583.78	23,782.63	23,870.39	26,810.31	23,990.71	27,851.51	34,458.88	19,096.30	350,189.04	



Village of Mahomet

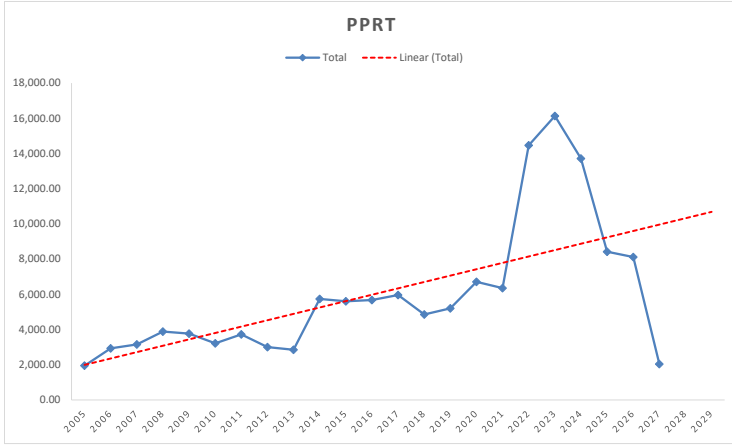
Income Tax

Fiscal Year	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March	April	Total	YTD +/- Previous Year
2027	291,860.34	102,560.86	185,598.48	104,146.75	92,727.23								776,893.66	-774,638.08
2026	295,216.80	102,382.46	171,858.28	98,499.42	84,004.81	180,956.31	104,097.98	95,285.02	179,557.65	143,824.19	95,848.82	178,262.33	1,729,794.07	255,594.25
2025	252,464.50	108,202.35	157,412.79	105,176.61	82,568.80	176,314.98	105,842.10	82,622.04	172,396.92	140,833.95	90,364.78	165,470.88	1,639,670.70	95,187.03
2024	226,937.27	106,412.62	141,773.74	93,179.12	84,574.82	163,482.81	110,121.07	86,520.43	150,467.30	142,374.99	92,538.39	146,101.11	1,544,483.67	20,152.50
2023	299,455.87	87,966.99	148,503.27	76,487.68	83,121.31	152,178.19	96,364.56	86,462.06	140,406.38	138,828.13	82,222.73	132,334.00	1,524,331.17	251,748.17
2022	141,347.46	124,017.91	111,255.29	62,471.57	65,973.40	119,889.19	68,727.18	72,195.70	128,540.38	160,277.98	69,471.27	148,415.67	1,272,583.00	309,629.92
2021	84,689.17	52,457.35	83,300.10	113,889.16	64,531.12	93,446.69	63,142.70	55,902.45	89,063.93	94,160.71	64,895.09	103,474.61	962,953.08	52,525.09
2020	168,683.53	52,679.21	78,780.43	56,472.24	49,980.71	89,174.79	58,200.33	54,996.80	76,871.50	79,198.68	58,892.06	86,497.71	910,427.99	94,880.72
2019	115,206.55	53,221.17	71,960.14	52,823.42	51,553.52	80,123.74	57,707.49	47,831.54	69,693.66	83,847.08	50,486.70	81,092.26	815,547.27	69,125.45
2018	97,278.60	58,225.13	77,024.78	36,809.87	43,418.06	66,106.63	49,751.11	43,800.18	63,832.69	92,397.42	46,450.47	71,326.88	746,421.82	60,360.85
2017	98,998.62	47,321.63	67,535.86	39,328.83	42,958.67	63,481.34	42,607.31	38,601.13	62,409.62	72,180.70	37,779.84	72,857.42	686,060.97	-87,441.77
2016	130,103.88	54,029.99	76,233.14	44,239.49	42,135.56	74,055.10	48,828.87	38,187.40	71,650.70	78,408.20	45,392.97	70,237.44	773,502.74	62,693.65
2015	109,700.45	40,860.18	67,624.89	39,449.47	38,577.39	68,833.43	46,407.08	34,895.20	59,124.03	88,213.43	38,482.87	78,640.67	710,809.09	3,545.39
2014	123,837.11	42,072.57	64,436.54	40,034.43	39,056.69	68,140.73	45,115.14	36,010.30	66,685.10	70,769.91	40,420.82	70,684.36	707,263.70	53,168.79
2013	91,198.58	47,948.11	61,572.20	38,637.24	38,324.94	60,345.62	45,597.53	37,629.87	58,330.44	68,856.36	38,610.18	67,043.84	654,094.91	84,859.11
2012	45,371.02	43,325.90	56,126.33	38,613.13	37,166.67	59,152.74	37,594.87	35,397.17	52,590.77	60,634.32	40,452.78	62,810.10	569,235.80	188,992.40
2011	48,197.94	25,699.83	36,118.48	23,679.40	24,283.99	35,294.05	26,561.91	29,376.01	33,490.77	41,387.12	20,642.29	35,511.61	380,243.40	-7,106.40
2010	59,400.24	31,716.51	34,532.38	23,506.66	22,444.96	34,587.00	26,059.22	20,484.12	36,006.74	38,161.06	23,612.81	36,838.10	387,349.80	-57,017.10
2009	74,271.50	39,702.23	43,950.96	25,627.34	24,638.87	43,822.06	27,369.17	21,318.32	35,999.34	45,263.70	24,531.40	37,872.01	444,366.90	-4,674.70
2008	63,820.01	40,706.55	40,306.06	24,193.58	24,817.16	42,280.83	27,176.09	24,765.53	36,540.71	53,997.06	28,828.31	41,609.71	449,041.60	37,991.27
2007	54,227.07	38,749.07	36,761.39	22,816.29	24,142.20	41,293.54	24,971.48	24,488.53	32,834.04	45,538.19	24,130.59	41,097.94	411,050.33	38,388.44
2006	49,645.52	30,823.28	34,450.80	21,477.04	22,683.61	36,331.96	23,805.44	21,580.17	32,558.88	40,133.87	22,717.27	36,454.05	372,661.89	42,490.75
2005	39,983.18	21,943.58	29,110.60	19,385.18	22,276.17	31,386.85	21,814.18	21,126.71	29,549.20	35,978.12	23,464.89	34,152.48	330,171.14	35,425.04
2004	40,527.09	25,794.18	26,631.37	17,495.15	17,571.08	25,164.38	16,836.76	21,806.83	27,337.76	30,002.12	19,758.79	25,820.59	294,746.10	45,746.43
2003	0.00	0.00	29,855.62	20,389.34	20,612.36	29,866.52	20,847.58	20,847.58	29,899.98	31,858.03	22,411.33	22,411.33	248,999.67	
Avg last 5 years	273,186.96	101,505.06	161,029.31	95,497.92	85,399.39	158,564.30	97,030.58	84,617.05	154,273.73	145,227.85	86,089.20	154,116.80	1,242,955.78	



Personal Property Replacement Tax

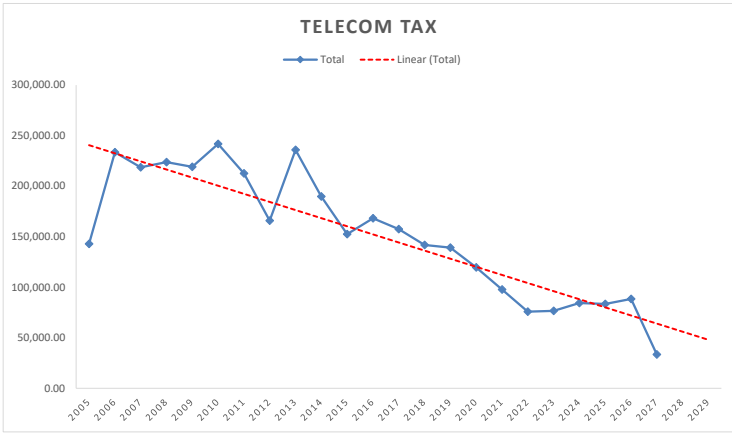
Fiscal Year	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	March	April	Total	YTD +/- Previous Year
2027	0.00		1,624.69	411.87								2,036.56	-5,409.82
2026	1,793.24		1,292.78	222.13		1,388.45		1,060.34	1,283.83	405.61	669.75	8,116.13	164.43
2025	2,116.18		1,893.47	353.17		1,443.98		451.76	1,199.08	494.06	468.84	8,420.54	-4,418.67
2024	3,618.79		2,925.63	471.69		2,424.94		752.59	1,664.19	981.38	875.32	13,714.53	-2,417.87
2023	4,045.24		2,912.48	332.52		3,923.11		1,284.74	0.00	1,403.91	2,230.40	16,132.40	1,664.67
2022	2,110.82		1,538.13	195.61		2,562.73		531.77	1,951.50	2,555.75	3,021.42	14,467.73	8,113.82
2021	939.88		841.39	621.76		788.21		204.00	970.22	350.54	1,637.91	6,353.91	-355.85
2020	1,478.54		873.13	194.39		1,519.59		252.36	922.77	183.45	1,285.53	6,709.76	1,509.14
2019	1,072.59		835.78	84.47		834.24		184.96	702.73	244.60	1,241.25	5,200.62	341.48
2018	920.76		941.55	43.41		642.77		169.47	577.03	511.89	1,052.26	4,859.14	-1,102.18
2017	893.47		971.29	113.07		883.45		235.29	873.74	561.26	1,429.75	5,961.32	286.76
2016	1,177.44		967.3	130.36		972.38		237.49	773.19	310.53	1,105.87	5,674.56	73.40
2015	923.23		930.15	100.05		921.83		245.38	817.95	233.50	1,429.07	5,601.16	-139.90
2014	1,069.75		1,045.25	109.64		763.87		278.65	943.10	279.89	1,250.91	5,741.06	724.31
2013	748.21		966.92	116.84		735.83		281.54	747.76	234.02	1,185.63	2,849.34	-2,210.66
2012	764.51		709.31	177.54		1,184.61		171.12	729.22	203.84	1,119.85	3,007.09	-2,602.00
2011	654.94		665.23	87.36		1,281.60		1,033.79	529.79	293.07	1,063.31	3,722.92	-1,323.27
2010	1,065.39		857.22	88.06		978.89		226.66	644.09	251.17	934.71	3,216.22	-2,484.71
2009	1183.25		947.35	517.83		845.62		273.10	614.71	226.63	1,092.44	3,767.15	-2,459.13
2008	1040.91		1036.68	457.25		950.07		403.95	842.09	389.65	1,105.68	3,888.86	-1,570.26
2007	722.36		942.4	297.63		951.00		237.63	690.79	365.46	1,251.85	3,151.02	-1,873.03
2006	548.31		758.39	591.08		798.23		239.21	714.52	249.26	1,125.05	2,935.22	-958.39
2005	393.24		560.7	244.19		571.22		177.81	616.79	339.58	990.08	1,947.16	-1,115.92
			507.8	50.98		488.32		411.81	580.07	252.62	771.48	1,458.91	
Avg last 5 years	2,314.69		2,129.81	358.28		2,348.64		816.24	1,219.72	1,168.14	1,453.15	11,475.67	



Village of Mahomet

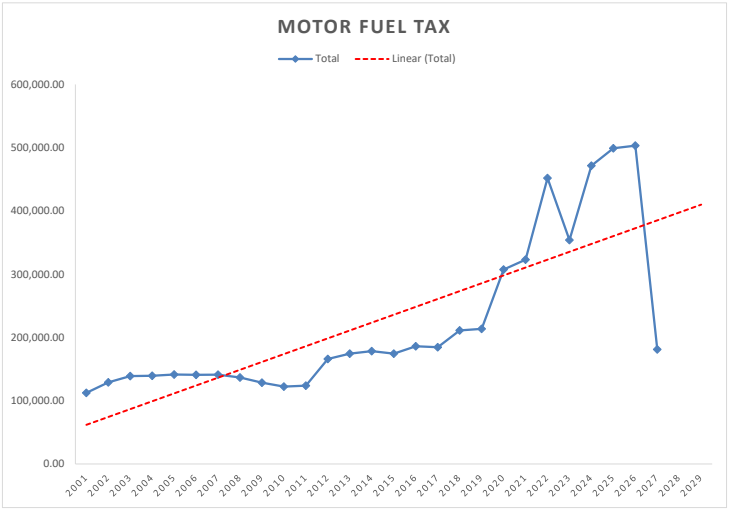
Telecommunications Tax

Fiscal Year	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March	April	Total	YTD +/- Previous Year
2027	6,177.09	6,594.55	7,299.01	6,596.26	6,738.93								33,405.84	-47,710.41
2026	7,107.23	7,146.71	7,975.89	7,305.89	7,228.99	7,189.16	7,298.37	7,343.36	7,332.34	7,552.65	7,635.66	7,266.37	88,382.62	12,136.49
2025	6,679.15	7,077.42	6,423.10	6,605.01	6,993.61	6,834.63	7,186.67	6,738.05	6,730.47	6,918.81	8,059.21	7,244.43	83,490.56	13,149.88
2024	6,454.48	7,008.58	6,661.12	7,048.17	7,035.29	7,007.76	7,396.53	6,771.38	6,896.02	6,998.85	8,081.04	7,018.54	84,377.76	21,552.27
2023	5,404.58	5,794.25	6,124.79	5,747.20	6,182.37	6,427.97	6,636.73	6,566.63	6,283.57	6,534.40	7,980.65	6,857.65	76,540.79	12,506.54
2022	6,454.84	7,188.58	6,313.34	6,266.28	6,711.78	6,119.47	6,119.93	6,687.98	6,012.77	5,704.04	6,370.10	5,914.86	75,863.97	-10,821.98
2021	9,704.40	10,024.89	9,329.91	8,666.47	9,940.57	9,635.12	8,316.21	6,981.45	6,810.50	6,421.59	6,386.19	5,531.35	97,748.65	-2,779.59
2020	10,307.53	10,676.28	10,157.82	10,090.92	9,643.43	10,092.51	9,723.17	9,672.09	9,872.30	9,686.54	10,124.15	9,518.50	119,565.24	2,056.29
2019	10,876.54	11,509.87	11,074.96	12,682.54	11,350.39	11,494.76	11,948.64	11,495.07	12,766.77	11,374.53	11,775.84	10,840.96	139,190.87	20,540.34
2018	12,156.59	12,718.11	12,139.70	12,307.08	11,768.67	11,969.60	11,659.43	11,284.88	11,458.69	11,091.84	11,673.65	11,577.71	141,805.95	9,482.81
2017	12,879.53	13,789.71	12,987.79	13,084.45	13,762.61	13,182.50	13,624.65	12,901.06	12,761.40	12,847.29	13,069.50	12,567.35	157,457.84	16,408.48
2016	11,581.21	12,258.16	11,553.39	13,964.64	14,095.24	14,090.77	13,370.69	20,717.83	13,811.72	13,132.32	16,044.78	13,571.39	168,192.14	38,765.71
2015	15,010.10	14,745.02	15,274.58	12,138.01	12,147.95	12,321.38	11,896.49	12,052.81	11,858.46	10,253.06	13,262.75	11,534.18	152,494.79	-5,659.81
2014	16,237.93	16,912.24	16,003.01	15,514.08	15,162.47	15,629.37	15,704.88	15,200.80	15,953.07	15,684.37	15,953.68	15,801.30	189,757.20	-12,898.61
2013	10,308.97	58,556.72	16,797.55	17,199.25	17,691.59	14,332.63	15,822.33	18,559.42	16,823.65	16,427.10	16,729.72	16,593.12	235,842.05	93,647.73
2012	17,268.87	15,628.29	17,479.15	15,470.34	15,975.11	11,990.96	11,196.65	11,862.53	12,254.90	12,859.94	12,060.21	11,852.63	165,899.58	-10,936.27
2011	23,730.93	16,330.89	19,645.37	23,597.65	16,242.43	17,364.16	17,527.02	16,873.60	12,067.12	19,908.57	11,391.54	17,843.43	212,522.71	11,202.27
2010	18,296.29	19,092.43	23,979.70	23,475.91	19,086.74	19,457.44	19,222.16	19,345.49	20,275.86	19,162.32	20,139.39	20,213.29	241,747.02	63,389.92
2009	15,217.37	10,732.60	17,613.83	21,839.42	19,099.62	18,963.06	18,740.97	18,117.20	18,834.25	23,139.54	16,466.38	20,407.14	219,171.38	25,121.62
2008	16,011.90	18,948.93	17,230.01	14,912.08	26,491.10	18,819.39	18,911.80	21,995.59	16,242.09	14,457.97	24,864.60	14,835.70	223,721.16	46,369.67
2007	28,353.03	11,054.60	16,147.44	25,931.82	18,276.08	15,964.62	17,945.66	14,064.82	17,622.26	15,152.98	17,465.35	20,627.17	218,605.83	19,556.54
2006	20,281.79	19,953.09	22,352.32	18,795.89	13,653.40	26,884.40	18,251.39	17,308.24	15,337.17	14,114.36	29,348.98	17,231.74	233,512.77	126,798.59
2005			0.00	0.00	0.00	16,193.68	23,735.50	24,172.31	24,040.25	17,556.47	19,132.07	18,116.10	142,946.38	
Avg last 5 years	6,364.51	6,724.30	6,896.78	6,660.51	6,835.84	6,715.80	6,927.65	6,821.48	6,651.03	6,741.75	7,625.33	6,860.37	90,819.28	



Motor Fuel Tax

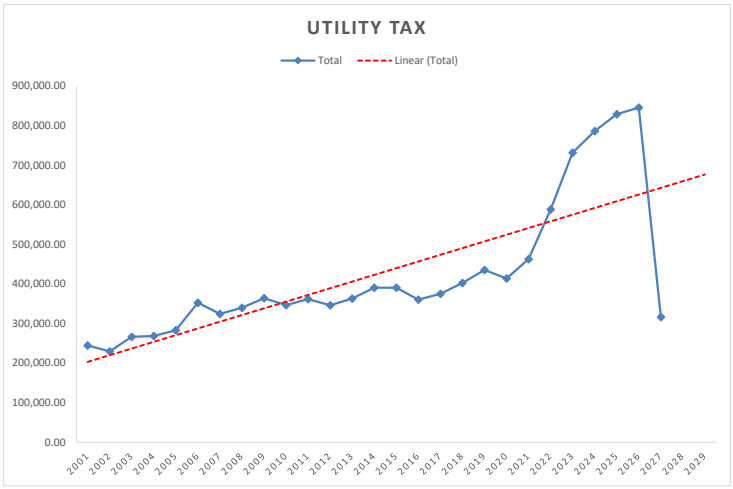
Fiscal Year	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March	April	Total	YTD +/- Previous Year
2027	34,825.75	35,961.30	34,252.17	36,659.20	39,323.43								181,021.85	-291,280.86
2026	34,097.60	105,486.42	35,105.55	36,188.69	39,655.07	37,735.28	35,884.35	36,817.71	38,193.19	37,079.36	36,059.49	30,893.50	503,196.21	36,548.61
2025	33,929.95	105,725.47	36,206.79	35,803.76	38,086.17	36,771.04	36,217.70	38,104.57	35,425.54	34,559.28	35,817.33	32,344.49	498,992.09	27,401.36
2024	33,517.15	91,735.58	35,387.97	33,667.41	35,048.84	37,136.31	33,325.50	39,123.75	36,820.58	31,448.87	33,548.63	30,830.14	471,590.73	117,629.18
2023	28,187.26	16,481.58	29,271.68	28,663.60	27,520.57	33,711.91	32,024.26	32,193.29	36,821.29	29,518.98	30,226.16	29,340.97	353,961.55	-97,896.48
2022	27,672.07	27,447.02	28,196.04	27,952.48	30,308.86	53,977.61	26,751.62	29,478.07	31,245.79	28,574.26	112,291.13	27,963.08	451,858.03	128,927.48
2021	24,913.31	19,725.86	20,295.13	24,835.67	28,980.85	26,919.41	51,496.94	26,835.42	27,884.81	24,306.18	22,953.86	23,783.11	322,930.55	15,566.94
2020	18,593.04	17,039.36	15,533.64	19,416.18	27,933.32	30,341.32	27,839.97	35,058.81	36,873.32	26,128.62	25,847.75	26,758.28	307,363.61	93,683.70
2019	17,703.35	16,224.29	19,042.24	19,042.24	18,362.15	15,338.69	20,124.56	18,947.26	18,244.52	18,224.40	16,575.20	15,851.01	213,679.91	2,541.26
2018	15,891.18	18,647.23	14,808.24	19,416.60	18,339.92	16,211.18	18,560.57	18,915.98	18,561.04	19,003.04	16,463.43	16,320.24	211,138.65	26,547.14
2017	16,517.85	16,404.68	10,345.36	16,605.32	15,769.59	13,919.92	16,113.99	16,418.15	17,217.96	16,367.53	15,605.46	13,305.70	184,591.51	-1,422.80
2016	16,880.62	15,849.74	10,287.38	18,308.53	17,640.13	11,878.41	15,433.64	17,874.85	16,380.53	15,821.49	15,945.31	13,713.68	186,014.31	11,641.82
2015	13,380.42	18,787.00	14,127.85	15,836.87	10,753.83	14,619.84	15,735.00	15,948.97	18,277.33	17,177.23	13,039.06	6,689.09	174,372.49	-3,912.41
2014	12,481.23	18,456.42	12,667.95	14,858.51	17,448.20	12,342.61	15,856.36	13,677.48	18,162.06	16,004.39	14,739.85	11,589.84	178,284.90	3,844.50
2013	14,090.61	15,695.90	13,221.56	15,450.50	15,486.24	13,447.10	14,708.77	15,680.44	15,024.20	14,581.58	12,390.43	14,663.07	174,440.40	8,588.90
2012	10,065.73	9,874.86	9,188.38	15,859.11	15,573.61	13,952.42	15,501.57	16,376.75	15,266.13	14,679.72	14,961.02	14,552.20	165,851.50	41,958.92
2011	10,578.96	10,235.35	9,673.78	10,485.56	10,198.76	11,741.06	8,601.26	10,971.11	10,503.14	11,362.57	9,149.93	10,391.10	123,892.58	1,651.39
2010	9,738.93	13,301.44	7,076.29	11,740.72	9,864.39	8,086.08	8,217.04	13,337.67	10,032.36	11,660.83	9,182.87	10,002.57	122,241.19	-6,204.02
2009	10,917.45	12,710.00	9,649.87	10,689.36	9,751.87	8,936.36	12,149.58	8,289.29	11,845.30	11,676.59	11,374.02	10,455.52	128,445.21	-8,380.46
2008	11,588.34	12,712.31	10,326.95	12,236.94	12,183.27	10,585.54	12,059.58	10,649.94	11,339.84	12,128.48	10,490.27	10,524.21	136,825.67	-4,269.43
2007	11,175.51	10,705.14	12,646.52	12,000.70	12,703.01	10,942.84	11,088.50	12,339.90	11,861.34	11,584.08	12,390.72	11,656.84	141,095.10	81.99
2006	11,578.98	11,725.88	10,983.67	12,888.80	11,523.96	10,476.20	12,423.72	12,755.27	11,738.87	12,067.08	11,765.30	11,085.38	141,013.11	-450.08
2005	10,454.03	13,852.57	10,489.63	11,965.72	12,173.66	12,688.76	10,056.57	11,802.95	12,012.59	13,328.73	10,785.18	11,852.80	141,463.19	1,924.49
2004	11,266.94	12,302.69	10,630.84	12,036.53	12,565.82	11,966.33	12,026.28	11,824.11	11,226.38	11,376.12	12,130.75	10,185.91	139,538.70	579.66
2003	11,218.71	11,496.25	12,360.83	12,400.82	10,851.04	12,782.38	11,350.42	12,213.05	11,719.01	11,513.50	11,189.44	9,863.59	138,959.04	9,977.36
2002	8,701.55	9,679.15	9,016.13	12,111.00	11,760.18	11,361.37	11,509.72	11,102.99	11,384.92	11,270.54	11,151.03	9,933.10	128,981.68	16,590.87
2001	8,176.12	9,519.75	8,811.16	10,861.14	9,551.49	9,724.24	9,728.32	9,902.23	9,324.98	10,587.19	8,544.03	7,660.16	112,390.81	
Avg last 5 years	32,911.54	71,078.07	34,044.83	34,196.53	35,926.82	39,866.43	32,840.69	35,143.48	35,701.28	32,236.15	49,588.55	30,274.44	381,540.89	



Village of Mahomet

Utility Tax

Fiscal Year	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March	April	Total	YTD +/- Previous Year
2027	56,795.92	51,007.76	63,412.51	73,532.11	71,646.14								316,394.44	-461,272.31
2026	58,532.82	50,234.72	55,172.50	96,754.78	72,921.44	66,831.32	57,502.38	56,017.33	80,861.19	87,355.68	95,482.59	67,859.18	845,525.93	90,339.02
2025	61,754.88	50,525.42	58,037.65	93,784.81	65,413.31	65,539.59	54,362.55	51,994.13	77,848.98	89,547.88	86,377.71	73,514.88	828,701.79	42,530.09
2024	57,976.00	51,563.74	56,146.16	84,588.41	68,735.45	66,128.68	51,000.71	53,076.63	65,384.10	84,165.66	71,203.08	76,203.08	786,171.70	54,328.41
2023	60,358.65	58,160.08	60,151.15	72,179.44	72,463.13	65,429.48	51,943.34	58,333.89	55,562.25	65,108.73	47,391.95	64,761.20	731,843.29	143,630.92
2022	33,693.66	32,164.37	35,688.51	37,075.75	38,429.35	40,250.22	32,249.44	34,362.03	50,678.97	60,289.08	120,258.33	73,072.66	588,212.37	125,711.98
2021	31,996.63	27,991.13	32,863.34	38,539.02	36,543.29	35,860.59	45,697.96	30,417.52	39,005.97	50,245.25	52,563.91	40,775.78	462,500.39	48,678.56
2020	30,040.20	26,237.73	29,682.96	35,885.16	34,965.27	32,701.99	29,286.46	31,363.04	38,567.73	43,427.67	42,470.22	39,193.40	413,821.83	-21,526.02
2019	37,672.05	28,295.67	33,422.89	38,992.49	32,924.52	33,769.71	29,751.76	29,825.05	40,966.15	43,087.89	46,135.58	40,504.09	435,347.85	32,878.46
2018	26,820.60	24,554.11	28,870.88	33,718.46	32,974.24	28,892.21	28,623.33	29,336.73	37,103.78	52,690.34	42,889.03	35,995.68	402,469.39	27,270.00
2017	27,967.50	22,997.90	28,175.44	33,197.53	35,042.09	32,123.68	26,201.76	24,928.89	33,814.79	46,042.45	34,838.32	29,869.04	375,199.39	14,975.74
2016	27,425.57	23,431.53	28,294.51	28,815.74	32,325.27	30,181.18	23,317.12	24,570.77	31,094.07	41,618.20	39,042.04	30,107.65	360,223.65	-30,311.99
2015	30,400.64	24,304.36	28,136.50	31,207.95	27,286.84	31,311.86	23,486.83	27,153.85	39,346.19	46,292.78	41,843.89	39,763.95	390,535.64	-47.40
2014	30,498.93	23,644.61	25,599.94	29,803.53	27,576.77	31,223.95	24,264.57	27,147.19	35,649.06	46,391.86	47,729.94	41,052.69	390,583.04	27,286.79
2013	22,995.80	22,568.92	25,747.20	34,775.43	31,932.29	26,950.16	22,380.62	27,065.93	31,392.66	43,235.24	37,717.34	36,534.66	363,296.25	17,103.55
2012	25,141.49	24,652.14	26,339.56	29,509.42	32,942.09	27,055.45	21,143.29	25,710.43	31,432.97	38,325.33	34,810.40	29,130.13	346,192.70	-15,439.85
2011	24,588.75	21,596.38	27,458.75	31,072.04	32,250.10	28,260.88	22,260.24	23,782.33	36,247.45	44,596.31	39,155.03	30,364.29	361,632.55	15,207.42
2010	25,962.23	20,317.84	22,463.83	26,835.09	24,628.53	24,320.52	21,698.87	25,019.92	34,989.69	47,300.78	39,448.28	33,439.55	346,425.13	-17,657.34
2009	28,566.56	20,050.36	24,669.91	26,079.83	24,555.57	25,928.23	21,328.27	28,726.82	41,987.67	49,080.10	41,173.76	31,935.39	364,082.47	24,375.90
2008	25,681.94	18,904.13	22,007.56	31,043.69	20,318.64	25,864.27	23,130.47	20,782.69	32,487.44	41,274.60	41,034.37	37,176.77	339,706.57	15,394.73
2007	25,060.30	18,872.90	18,879.51	25,025.13	27,954.31	22,550.77	19,305.45	26,294.26	32,835.12	33,750.41	40,623.37	33,160.31	324,311.84	-28,314.21
2006	25,157.44	20,099.68	18,249.09	23,596.95	24,926.85	24,092.53	44,337.33	22,627.76	38,541.66	42,876.11	36,509.47	31,611.18	352,626.05	69,442.87
2005	20,886.65	17,796.77	22,850.18	20,471.93	21,339.28	18,971.46	19,920.70	23,611.05	30,857.39	37,940.22	33,775.89	14,761.66	283,183.18	14,882.12
2004	17,873.99	15,033.59	18,304.12	19,944.90	20,238.13	19,757.55	16,623.03	22,671.60	28,242.31	35,211.25	31,190.46	23,210.13	268,301.06	1,683.27
2003	18,544.60	15,039.85	21,125.50	20,682.92	20,308.56	18,216.22	17,447.12	22,204.23	25,353.37	31,262.52	31,418.62	25,014.28	266,617.79	36,976.59
2002	17,718.96	16,481.87	18,014.34	18,838.81	19,225.13	16,084.92	15,870.69	16,709.71	22,083.61	23,541.20	24,200.40	20,871.56	229,641.20	-14,973.11
2001	13,275.34	14,254.29	18,003.18	15,785.24	18,103.40	16,931.73	16,734.81	17,259.91	29,650.75	33,834.57	28,208.84	22,572.25	244,614.31	
Avg last 5 years	54,851.99	52,298.34	58,583.99	84,167.91	70,235.89	60,835.86	49,411.68	50,756.80	66,067.10	77,293.41	84,142.73	71,082.20	397,412.42	



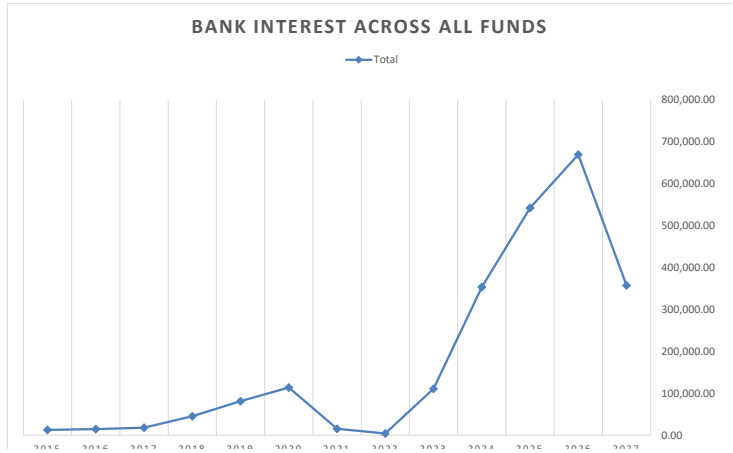
Cannabis Tax

Fiscal Year	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March	April	Total	YTD +/- Previous Year
2027	1,519.52	1,240.99	1,358.68	1,525.56	1,315.60								6,960.35	-5,917.18
2026	1,162.56	1,383.17	1,236.40	1,117.41	1,185.85	1,137.16	1,096.91	843.41	1,486.13	1,137.83	1,090.70	1,302.81	14,180.34	531.68
2025	1,356.05	1,232.30	1,256.23	1,248.01	1,161.53	1,204.83	1,159.63	1,183.59	1,327.91	1,245.86	1,272.72	1,176.12	14,824.78	185.31
2024	1,137.65	1,161.99	1,196.35	1,274.98	1,122.21	1,156.32	1,175.55	1,154.57	1,190.37	1,323.19	1,331.70	1,414.59	14,639.47	-213.79
2023	1,305.40	1,311.22	1,087.71	1,521.54	1,217.87	1,119.04	1,234.82	1,149.51	1,197.37	1,193.58	1,167.67	1,347.53	14,853.26	2,275.38
2022	962.42	1,116.84	984.45	878.39	1,044.83	1,242.49	1,087.54	1,087.99	1,333.15	1,310.41	1,386.58	142.79	12,577.88	5,711.98
2021	395.81	306.58	409.99	467.42	633.43	414.40	469.31	403.55	928.57	747.81	737.21	951.82	6,865.90	5,491.33
2020											590.19	784.38	1,374.57	
Avg Last 5 years	1,296.24	1,265.93	1,227.07	1,337.50	1,200.61	1,171.97	1,150.89	1,083.81	1,306.99	1,242.17	1,249.87	1,076.77	10,062.22	

Overall Totals **734,829.07**

Bank interest across all funds

Fiscal Year	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March	April	Total	YTD +/- Previous Year
2027	58,439.23	66,617.11	80,256.87	75,148.90	77,314.68								357,776.79	-252,365.75
2026	41,860.45	60,582.97	60,616.46	55,803.42	56,410.01	77,154.34	35,884.35	63,058.82	48,570.91	51,187.61	59,013.20	59,743.95	669,886.49	177,009.69
2025	25,476.96	22,370.55	31,230.56	45,709.07	55,873.03	58,848.50	28,788.21	69,780.88	53,874.75	48,558.75	52,365.54	49,987.57	542,864.37	189,146.82
2024	25,869.20	24,433.61	25,947.72	31,420.05	34,366.20	40,170.06	31,244.34	31,338.27	26,149.43	22,962.95	31,027.51	28,788.21	353,717.55	242,653.05
2023	414.07	407.36	2,400.37	3,352.56	3,096.23	4,893.18	10,139.64	10,299.88	9,575.66	18,871.65	24,459.76	23,154.14	111,064.50	106,811.83
2022	380.54	329.33	334.79	525.27	333.10	344.79	342.48	333.65	406.53	281.69	307.94	332.56	4,252.67	-11,186.64
2021	333.27	351.85	272.86	362.49	273.30	304.00	281.46	278.93	412.95	273.15	648.06	11,646.99	15,439.31	-98,559.22
2020	3,023.32	2,752.69	14,237.29	15,535.20	15,149.18	12,494.62	12,242.75	11,092.29	10,477.03	10,118.68	4,877.04	1,998.44	113,998.53	32,800.56
2019	2,990.43	3,189.13	3,578.06	16,211.20	2,886.20	3,515.93	3,057.84	2,906.03	2,875.54	34,132.37	2,818.79	3,036.45	81,197.97	35,646.66
2018	1,454.46	3,530.19	3,682.89	3,297.56	3,232.35	3,437.34	3,178.40	2,854.45	3,189.95	11,780.71	2,927.43	2,985.58	45,551.31	27,565.90
2017	1,228.13	1,244.73	1,265.72	1,400.79	1,347.19	1,367.95	1,319.88	1,240.60	1,253.99	1,092.27	1,200.22	4,023.94	17,985.41	3,334.15
2016	1,113.14	1,328.93	1,334.29	1,289.82	1,275.69	1,269.78	1,274.21	1,191.76	1,096.40	1,191.26	1,187.79	1,098.19	14,651.26	1,829.54
2015	817.47	887.72	911.88	802.80	1,028.52	1,397.96	1,186.05	1,280.98	1,124.42	1,053.98	1,205.51	1,124.43	12,821.72	
Average	**30,411.98**	**34,882.32**	**40,090.40**	**42,286.80**	**45,412.03**	**36,282.17**	**21,279.80**	**34,962.30**	**27,715.46**	**28,372.53**	**33,434.79**	**32,401.29**	**54,834.51**	



Village of Mahomet

Business Distric Tax

Fiscal Year	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March	April	Total	YTD +/- Previous Year
2027	42,076.27	52,361.09	55,122.95	74,948.45	63,242.39								287,751.15	-323,402.73
2026	40,412.78	46,607.84	49,738.61	54,236.64	49,889.44	57,312.65	52,971.86	50,426.66	48,912.91	50,645.88	65,890.87	44,107.74	611,153.88	574,001.08
2025												37,152.80	37,152.80	
Total	82,489.05	98,968.93	104,861.56	129,185.09	113,131.83	57,312.65	52,971.86	50,426.66	48,912.91	50,645.88	65,890.87	81,260.54	936,057.83	

MFT supplemental

Fiscal Year	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March	April	Total	YTD +/- Previous Year
2027	0.00	0.00	0.00	0.00	0.00									
2026	0	0.00	0	0	0	0	0		0	0	0	0	0.00	-141,655.49
2025	0	71,192.91	0	0	0	0	0	70,462.58	0.00	0.00	0.00	0.00	141,655.49	68,899.64
2024	0	72,755.85	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,755.85	-31,302.48
2023	0	11,792.82	0	0	92,265.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104,058.33	-81,344.21
2022	11,447.77	11,498.17	11,669.22	11,722.06	30,573.26	29,042.61	11,194.39	12,234.76	12,646.83	16,801.12	10,249.34	16,323.01	185,402.54	36,198.16
2021	9,991.68	8,012.59	8,690.43	10,393.19	11,806.46	11,288.04	35,882.52	11,214.44	10,795.72	10,798.73	10,290.94	10,039.64	149,204.38	51,335.07
2020					12,516.86	12,610.27	11,343.56	16,195.56	11,876.99	11,493.48	11,255.46	10,577.13	97,869.31	

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	GENERAL REVENUE					
01-00-4050	IMPOUND FEES	1,900.00	42,936.16	50,000.00	7,063.84	85.9
01-00-4100	ILLINOIS SALES TAX	185,601.61	828,757.01	1,600,000.00	771,242.99	51.8
01-00-4110	CANNABIS	1,315.60	6,960.35	14,000.00	7,039.65	49.7
01-00-4150	USE TAX	3,323.23	27,424.86	24,500.00	(2,924.86)	111.9
01-00-4206	REAL ESTATE TAX	442,141.66	980,944.94	1,066,108.69	85,163.75	92.0
01-00-4207	RET-AUDIT	23,867.04	52,951.90	57,549.73	4,597.83	92.0
01-00-4208	RET-PD	171,098.54	379,602.85	412,559.61	32,956.76	92.0
01-00-4209	RET-S/A	72,944.93	161,837.19	175,886.35	14,049.16	92.0
01-00-4210	RET-ROAD/BRIDGE	39,895.46	89,880.21	97,923.12	8,042.91	91.8
01-00-4212	RET-ESDA	1,044.22	2,316.73	30,000.00	27,683.27	7.7
01-00-4300	INCOME TAX	92,727.23	776,893.66	1,680,000.00	903,106.34	46.2
01-00-4350	GRANT INCOME	.00	.00	22,000.00	22,000.00	.0
01-00-4400	INTEREST INCOME	21,380.32	100,127.67	150,000.00	49,872.33	66.8
01-00-4415	LIQUOR & GAMING LICENSE FEE	.00	5,235.00	55,000.00	49,765.00	9.5
01-00-4420	VIDEO GAMING TAX	7,266.68	33,253.89	90,000.00	56,746.11	37.0
01-00-4500	BUILDING PERMITS & FEES	11,267.36	48,456.46	125,000.00	76,543.54	38.8
01-00-4505	LICENSE AND FEES	151.00	1,101.00	5,000.00	3,899.00	22.0
01-00-4510	FRANCHISE/MAINTENANCE FEE	65,366.30	196,936.72	350,000.00	153,063.28	56.3
01-00-4550	POLICE FINES	.00	.00	45,000.00	45,000.00	.0
01-00-4600	REPLACEMENT TAX	.00	2,483.58	10,000.00	7,516.42	24.8
01-00-4700	MISC. INCOME	2,256.40	12,688.48	10,000.00	(2,688.48)	126.9
01-00-4800	REIMBURSEMENT-SRO	31,827.09	63,654.18	127,300.00	63,645.82	50.0
01-00-4900	TRANSFER FROM UTILITY TAX	.00	.00	250,000.00	250,000.00	.0
01-00-4917	TRANSFER FROM IMRF	8,022.13	65,209.98	143,115.83	77,905.85	45.6
01-00-4919	TRANSFER FROM SOCIAL SECURITY	15,931.66	110,708.80	195,623.79	84,914.99	56.6
	TOTAL GENERAL REVENUE	1,199,328.46	3,990,361.62	6,786,567.12	2,796,205.50	58.8
	POLICE					
01-10-4700	MISC. INCOME	.00	.00	15,000.00	15,000.00	.0
	TOTAL POLICE	.00	.00	15,000.00	15,000.00	.0
	TOTAL FUND REVENUE	1,199,328.46	3,990,361.62	6,801,567.12	2,811,205.50	58.7

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GENERAL REVENUE					
01-00-7803	TRANSFER TO RECREATION	.00	.00	25,000.00	25,000.00	.0
01-00-7804	TRANSFER TO CAP. IMPROVEMENT	.00	.00	690,000.00	690,000.00	.0
01-00-7806	TRANSFER TO CR/VRF	.00	.00	550,000.00	550,000.00	.0
01-00-7810	TRANSFER TO ED	.00	.00	100,000.00	100,000.00	.0
01-00-7812	TRANSFER TO PARKS	.00	.00	100,000.00	100,000.00	.0
01-00-7817	TRANSFER TO IMRF	.00	75,000.00	75,000.00	.00	100.0
01-00-7819	TRANSFER TO SS	.00	60,000.00	60,000.00	.00	100.0
01-00-7835	TRANSFER TO TRANS FACILITY CON	.00	.00	15,000.00	15,000.00	.0
	TOTAL GENERAL REVENUE	.00	135,000.00	1,615,000.00	1,480,000.00	8.4
	POLICE					
01-10-7011	WAGES	112,730.98	574,835.93	1,417,804.77	842,968.84	40.5
01-10-7012	OVERTIME	10,979.12	26,630.00	60,000.00	33,370.00	44.4
01-10-7013	STEP OVERTIME GRANT	550.23	5,599.47	20,100.00	14,500.53	27.9
01-10-7021	IMRF	468.56	2,571.59	1,419.22	(1,152.37)	181.2
01-10-7022	FICA/MEDICARE	9,032.48	44,366.08	105,742.77	61,376.69	42.0
01-10-7023	SLEP	241.17	1,205.85	3,600.00	2,394.15	33.5
01-10-7024	POLICE PENSION	.00	.00	499,609.00	499,609.00	.0
01-10-7025	457 BENEFIT	1,539.66	6,937.60	22,767.33	15,829.73	30.5
01-10-7071	HEALTH/LIFE INSURANCE	22,651.46	103,118.27	307,301.04	204,182.77	33.6
01-10-7201	EQUIPMENT - NEW	1,100.06	6,886.38	30,000.00	23,113.62	23.0
01-10-7211	EQUIP. MAINT. & REPAIR	.00	2,904.39	4,000.00	1,095.61	72.6
01-10-7310	CITY COURT	380.00	380.00	7,000.00	6,620.00	5.4
01-10-7314	LEGAL FEES	855.00	4,807.50	11,000.00	6,192.50	43.7
01-10-7315	POLICE CAMERA SYSTEM	.00	.00	171,500.00	171,500.00	.0
01-10-7321	GEN/OFFICE SUPPLIES	297.70	3,355.06	9,000.00	5,644.94	37.3
01-10-7330	COMPUTER LIC./SUPPORT	3,208.86	22,554.23	44,215.00	21,660.77	51.0
01-10-7335	METCAD	457.85	167,890.76	180,700.00	12,809.24	92.9
01-10-7340	ANIMAL CONTROL	640.00	1,355.00	5,000.00	3,645.00	27.1
01-10-7341	POSTAGE	.00	.00	300.00	300.00	.0
01-10-7355	RECRUITMENT/HIRING	453.78	1,274.78	25,000.00	23,725.22	5.1
01-10-7356	FIRE AND POLICE COMMISSION	.00	.00	1,500.00	1,500.00	.0
01-10-7360	BUILDING MAINTENANCE	1,229.57	15,745.45	149,470.00	133,724.55	10.5
01-10-7371	SCHOOLS/TRAINING/TRAVEL	192.00	8,504.90	20,900.00	12,395.10	40.7
01-10-7391	UTILITIES	2,278.80	10,091.74	35,000.00	24,908.26	28.8
01-10-7401	UNIFORMS	3,800.43	7,041.48	13,000.00	5,958.52	54.2
01-10-7451	VEHICLE FUEL	5,545.66	30,831.81	45,000.00	14,168.19	68.5
01-10-7454	VEHICLE MAINT.	207.67	6,928.73	22,000.00	15,071.27	31.5
01-10-7501	MISCELLANEOUS	727.69	1,547.51	5,000.00	3,452.49	31.0
	TOTAL POLICE	179,568.73	1,057,364.51	3,217,929.13	2,160,564.62	32.9

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STREET/ALLEY & PUBLIC BUILDING					
01-20-7011	WAGES	33,432.62	180,830.76	444,706.08	263,875.32	40.7
01-20-7012	OVERTIME	2,730.98	4,410.70	30,000.00	25,589.30	14.7
01-20-7015	TEMPORARY	.00	7,220.88	8,000.00	779.12	90.3
01-20-7021	IMRF	3,063.56	15,653.23	45,804.73	30,151.50	34.2
01-20-7022	FICA/MEDICARE	2,719.51	14,439.41	33,590.13	19,150.72	43.0
01-20-7071	HEALTH/LIFE INSURANCE	6,306.05	31,530.24	87,314.69	55,784.45	36.1
01-20-7100	CHEMICALS	.00	.00	1,500.00	1,500.00	.0
01-20-7120	COMPUTER SUPPORT/IT	216.43	974.34	2,000.00	1,025.66	48.7
01-20-7130	DRAINAGE	1,652.07	10,879.06	25,000.00	14,120.94	43.5
01-20-7137	CONTRACTED SERVICES	.00	.00	1,000.00	1,000.00	.0
01-20-7142	ENGINEERING	.00	.00	1,000.00	1,000.00	.0
01-20-7201	EQUIPMENT NEW	1,284.75	8,818.79	16,000.00	7,181.21	55.1
01-20-7211	EQUIPMENT & VEHICLE MAINT.	7,239.54	19,663.92	15,000.00	(4,663.92)	131.1
01-20-7232	EQUIPMENT RENTAL	.00	362.25	12,000.00	11,637.75	3.0
01-20-7300	GIS SERVICES	.00	2,911.13	5,500.00	2,588.87	52.9
01-20-7313	LEAF COLLECTION	.00	.00	13,000.00	13,000.00	.0
01-20-7314	LEGAL FEES	.00	945.00	2,000.00	1,055.00	47.3
01-20-7322	OFFICE SUPPLIES	41.93	142.75	800.00	657.25	17.8
01-20-7351	PUBLISHING	.00	146.00	500.00	354.00	29.2
01-20-7355	RECRUITMENT/HIRING	.00	.00	100.00	100.00	.0
01-20-7360	BUILDING MAINTENANCE	484.37	5,021.94	15,000.00	9,978.06	33.5
01-20-7361	STREET/SIDEWALK REPAIR & MAINT	8,301.16	29,463.13	40,000.00	10,536.87	73.7
01-20-7370	CDL TESTING	.00	37.00	3,500.00	3,463.00	1.1
01-20-7371	SCHOOLS/TRAINING/TRAVEL	.00	.00	1,500.00	1,500.00	.0
01-20-7375	SHOP SUPPLIES	212.06	668.14	8,500.00	7,831.86	7.9
01-20-7379	STREET LIGHTING	2,877.53	15,526.76	37,000.00	21,473.24	42.0
01-20-7380	TREE/BRUSH COLLECTION	940.00	48,607.50	120,000.00	71,392.50	40.5
01-20-7385	FORESTRY SERVICE	5,400.00	27,675.00	40,000.00	12,325.00	69.2
01-20-7391	UTILITIES	1,478.37	6,683.07	30,000.00	23,316.93	22.3
01-20-7401	UNIFORMS	.00	1,749.62	4,000.00	2,250.38	43.7
01-20-7451	VEHICLE & EQUIPMENT FUEL	3,068.78	12,875.86	25,000.00	12,124.14	51.5
01-20-7501	MISCELLANEOUS	534.00	885.99	1,500.00	614.01	59.1
01-20-7900	FACILITY DEBT SERVICE TRANSFER	.00	.00	95,000.00	95,000.00	.0
	TOTAL STREET/ALLEY & PUBLIC BUIL	81,983.71	448,122.47	1,165,815.63	717,693.16	38.4

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATIVE REVENUE					
01-30-7011	WAGES	20,206.89	112,631.82	275,823.94	163,192.12	40.8
01-30-7012	OVERTIME	.00	.00	4,000.00	4,000.00	.0
01-30-7019	WAGES-ELECTED	2,650.00	13,600.00	35,000.00	21,400.00	38.9
01-30-7021	IMRF	1,716.58	9,416.66	28,409.86	18,993.20	33.2
01-30-7022	FICA/MEDICARE	1,702.73	9,268.55	20,833.90	11,565.35	44.5
01-30-7025	457 BENEFIT	698.88	3,831.74	9,175.00	5,343.26	41.8
01-30-7071	HEALTH/LIFE INSURANCE	2,882.03	14,587.65	36,372.62	21,784.97	40.1
01-30-7110	AUDIT FEES	.00	55,812.50	90,000.00	34,187.50	62.0
01-30-7115	BOARD EXPENSES	1,332.07	2,586.99	20,000.00	17,413.01	12.9
01-30-7120	BOARD MEMBERSHIP,FEES,SUB.	.00	.00	1,000.00	1,000.00	.0
01-30-7126	ADMIN. SUB, PUB.,MEMBERSHIP	.00	2,042.25	3,500.00	1,457.75	58.4
01-30-7128	CODIFICATION	756.00	875.80	5,000.00	4,124.20	17.5
01-30-7130	COMPUTER SUPPORT/IT	1,765.20	32,181.37	65,000.00	32,818.63	49.5
01-30-7135	ADMINISTRATOR TRVL/CONF	.00	687.33	10,000.00	9,312.67	6.9
01-30-7137	CONTRACTED SERVICES	11,700.00	37,784.00	130,000.00	92,216.00	29.1
01-30-7142	ENGINEERING	.00	.00	25,000.00	25,000.00	.0
01-30-7201	EQUIPMENT NEW	109.69	118,318.66	135,000.00	16,681.34	87.6
01-30-7211	EQUIPMENT MAINT. & REPAIR	410.95	1,634.52	4,000.00	2,365.48	40.9
01-30-7300	GIS SERVICES	.00	2,911.12	4,500.00	1,588.88	64.7
01-30-7314	LEGAL FEES-ADMINISTRATION	4,095.00	24,480.00	85,000.00	60,520.00	28.8
01-30-7322	OFFICE SUPPLIES	151.70	1,731.78	6,000.00	4,268.22	28.9
01-30-7341	POSTAGE	171.30	3,216.03	5,000.00	1,783.97	64.3
01-30-7345	PROP ACQUISITION/IMPROV	.00	14,214.84	320,000.00	305,785.16	4.4
01-30-7350	PUBLISHING-ADMINISTRATION	.00	100.00	2,000.00	1,900.00	5.0
01-30-7355	RECUITMENT/HIRING	.00	.00	15,000.00	15,000.00	.0
01-30-7360	BUILDING MAINTENANCE	3,181.71	9,521.48	78,000.00	68,478.52	12.2
01-30-7371	SCHOOLS/TRAINING/TRAVEL	3,675.00	4,739.44	16,300.00	11,560.56	29.1
01-30-7376	TAX REBATE-TAXES	1,305.08	2,958.10	6,500.00	3,541.90	45.5
01-30-7391	UTILITIES	1,389.18	6,171.25	18,000.00	11,828.75	34.3
01-30-7401	UNIFORMS	284.11	284.11	1,500.00	1,215.89	18.9
01-30-7451	VEHICLE FUEL	115.58	372.89	800.00	427.11	46.6
01-30-7454	VEHICLE MAINTENANCE	24.00	117.05	1,000.00	882.95	11.7
01-30-7501	MISCELLANEOUS	6,589.61	9,513.73	25,000.00	15,486.27	38.1
	TOTAL ADMINISTRATIVE REVENUE	66,913.29	495,591.66	1,482,715.32	987,123.66	33.4

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COMMUNITY DEVELOPMENT					
01-40-7011	WAGES	15,078.08	82,663.92	205,815.79	123,151.87	40.2
01-40-7012	OVERTIME	331.88	1,597.89	5,000.00	3,402.11	32.0
01-40-7015	TEMPORARY/PART-TIME	.00	.00	10,000.00	10,000.00	.0
01-40-7017	CONTRACTED SERVICE	.00	.00	5,000.00	5,000.00	.0
01-40-7019	PLAN AND ZONING COMMISSION	.00	.00	3,500.00	3,500.00	.0
01-40-7021	IMRF	1,236.55	6,799.38	21,199.03	14,399.65	32.1
01-40-7022	FICA/MEDICARE	1,104.10	6,071.11	16,339.05	10,267.94	37.2
01-40-7050	BOARD OF APPEALS	.00	.00	600.00	600.00	.0
01-40-7071	HEALTH INSURANCE	4,274.67	21,373.36	59,064.04	37,690.68	36.2
01-40-7120	MEMBERSHIP	.00	.00	1,500.00	1,500.00	.0
01-40-7130	COMPUTER SUPPORT/IT	314.15	1,472.53	11,275.00	9,802.47	13.1
01-40-7142	ENGINEERING	2,146.80	10,756.32	60,000.00	49,243.68	17.9
01-40-7145	PLANNING/DEVELOPMENT	4,273.93	19,999.83	60,000.00	40,000.17	33.3
01-40-7211	EQUIPMENT MAINT & REPAIR	.00	.00	200.00	200.00	.0
01-40-7212	EQUIPMENT/TOOLS	.00	.00	2,800.00	2,800.00	.0
01-40-7300	GIS SERVICES	.00	2,911.17	8,000.00	5,088.83	36.4
01-40-7314	LEGAL FEES	3,460.25	15,587.75	45,000.00	29,412.25	34.6
01-40-7315	COMPLIANCE/ABATEMENT	.00	.00	1,000.00	1,000.00	.0
01-40-7322	OFFICE SUPPLIES	.00	39.88	1,000.00	960.12	4.0
01-40-7341	POSTAGE	.00	.00	500.00	500.00	.0
01-40-7350	PUBLISHING-P&Z	317.20	1,522.00	2,500.00	978.00	60.9
01-40-7355	RECRUITMENT/HIRING	1,226.76	1,226.76	500.00	(726.76)	245.4
01-40-7371	SCHOOLS/TRAINING/TRAVEL	20.00	1,166.88	2,500.00	1,333.12	46.7
01-40-7391	UTILITIES	110.38	738.81	5,000.00	4,261.19	14.8
01-40-7400	CAPITAL IMPROVEMENTS	1,050.00	1,545.79	125,000.00	123,454.21	1.2
01-40-7401	UNIFORMS	.00	.00	500.00	500.00	.0
01-40-7451	VEHICLE FUEL	.00	.00	200.00	200.00	.0
01-40-7501	MISCELLANEOUS	.00	645.67	1,000.00	354.33	64.6
	TOTAL COMMUNITY DEVELOPMENT	34,944.75	176,119.05	654,992.91	478,873.86	26.9

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ENGINEERING EXPENSE					
01-45-7011	WAGES	6,824.48	37,414.38	93,154.15	55,739.77	40.2
01-45-7012	OVERTIME	.00	.00	500.00	500.00	.0
01-45-7015	TEMPORARY/PART-TIME	.00	.00	400.00	400.00	.0
01-45-7021	IMRF	575.56	3,159.26	9,594.88	6,435.62	32.9
01-45-7022	FICA/MEDICARE	512.70	2,814.22	7,036.24	4,222.02	40.0
01-45-7071	HEALTH INSURANCE	1,050.95	5,254.76	13,929.87	8,675.11	37.7
01-45-7120	MEMBERSHIP	.00	225.00	400.00	175.00	56.3
01-45-7130	COMPUTER SUPPORT/IT	192.43	4,633.34	12,250.00	7,616.66	37.8
01-45-7142	ENGINEERING CONSULTING	15,829.08	31,874.22	45,000.00	13,125.78	70.8
01-45-7211	EQUIPMENT MAINT.&REPAIRS	.00	.00	500.00	500.00	.0
01-45-7212	EQUIP/TOOLS	.00	.00	500.00	500.00	.0
01-45-7300	GIS SERVICES	.00	4,215.75	6,000.00	1,784.25	70.3
01-45-7314	LEGAL	.00	.00	3,000.00	3,000.00	.0
01-45-7322	OFFICE SUPPLIES	.00	.00	1,000.00	1,000.00	.0
01-45-7341	POSTAGE	.00	.00	150.00	150.00	.0
01-45-7350	PUBLISHING	.00	710.40	1,000.00	289.60	71.0
01-45-7355	RECUITMENT/HIRING	.00	.00	200.00	200.00	.0
01-45-7360	BUILDING MAINTENACE	225.00	1,285.42	3,000.00	1,714.58	42.9
01-45-7371	SCHOOLS/TRAINING/TRAVEL	.00	10.00	500.00	490.00	2.0
01-45-7391	UTILITIES	363.12	1,893.59	6,000.00	4,106.41	31.6
01-45-7401	UNIFORMS	.00	.00	400.00	400.00	.0
01-45-7451	VEHICLE FUEL	80.60	448.13	1,000.00	551.87	44.8
01-45-7454	VEHICLE MAINTENANCE	.00	50.74	500.00	449.26	10.2
01-45-7501	MISCELLANEOUS	11.99	396.06	750.00	353.94	52.8
	TOTAL ENGINEERING EXPENSE	25,665.91	94,385.27	206,765.14	112,379.87	45.7

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ECONOMIC DEVELOPMENT					
01-50-7011	WAGES	11,718.08	64,242.16	159,951.79	95,709.63	40.2
01-50-7012	OVERTIME (E)	.00	.00	1,000.00	1,000.00	.0
01-50-7015	TEMPORARY/PART-TIME (E)	.00	.00	1,000.00	1,000.00	.0
01-50-7017	CONTRACTED SERVICE (E)	.00	.00	5,000.00	5,000.00	.0
01-50-7021	IMRF (E)	961.32	5,289.83	16,475.03	11,185.20	32.1
01-50-7022	FICA/MEDICARE (E)	860.14	4,733.06	12,081.69	7,348.63	39.2
01-50-7071	HEALTH/LIFE INSURANCE (E)	3,368.67	16,843.34	42,167.73	25,324.39	39.9
01-50-7120	MEMBERSHIPS (E)	.00	.00	1,000.00	1,000.00	.0
01-50-7126	SUBSCRIPTIONS (E)	.00	.00	200.00	200.00	.0
01-50-7130	COMPUTER SUPPORT	465.86	2,159.68	13,470.00	11,310.32	16.0
01-50-7142	ENGINEERING CONSULTING	.00	.00	1,000.00	1,000.00	.0
01-50-7211	EQUIPMENT MAINT & REPAIR (E)	.00	.00	500.00	500.00	.0
01-50-7212	EQUIPMENT/TOOLS (E)	7,650.00	7,650.00	12,500.00	4,850.00	61.2
01-50-7300	GIS SERVICES (E)	.00	2,911.13	6,000.00	3,088.87	48.5
01-50-7314	LEGAL FEES (E)	.00	.00	5,000.00	5,000.00	.0
01-50-7315	COMPLIANCE/ABATEMENT (E)	.00	.00	3,000.00	3,000.00	.0
01-50-7322	OFFICE SUPPLIES (E)	43.68	57.67	500.00	442.33	11.5
01-50-7341	POSTAGE (E)	.00	.00	200.00	200.00	.0
01-50-7350	PUBLISHING (E)	.00	.00	250.00	250.00	.0
01-50-7355	RECRUITMENT/HIRING (E)	.00	.00	500.00	500.00	.0
01-50-7371	SCHOOLS/TRAINING/TRAVEL	.00	.00	3,000.00	3,000.00	.0
01-50-7391	UTILITIES (E)	205.80	1,215.95	5,500.00	4,284.05	22.1
01-50-7401	UNIFORMS (E)	.00	.00	700.00	700.00	.0
01-50-7451	FUEL	209.57	1,165.12	1,600.00	434.88	72.8
01-50-7454	VEHICLE MAINTENANCE (E)	58.90	58.90	500.00	441.10	11.8
01-50-7501	MISCELLANEOUS (E)	.00	.00	500.00	500.00	.0
	TOTAL ECONOMIC DEVELOPMENT	25,542.02	106,326.84	293,596.24	187,269.40	36.2
	ESDA					
01-60-7100	DIRECTOR STIPEND	.00	.00	750.00	750.00	.0
01-60-7201	NEW EQUIPMENT	.00	11.98	500.00	488.02	2.4
01-60-7211	EQUIPMENT MAINT. & REPAIR	.00	183.30	5,000.00	4,816.70	3.7
01-60-7321	SUPPLIES-GENERAL	.00	.00	500.00	500.00	.0
01-60-7391	UTILITIES	.00	395.94	2,010.00	1,614.06	19.7
	TOTAL ESDA	.00	591.22	8,760.00	8,168.78	6.8
	TOTAL FUND EXPENDITURES	414,618.41	2,513,501.02	8,645,574.37	6,132,073.35	29.1
	NET REVENUE OVER EXPENDITURES	784,710.05	1,476,860.60	(1,844,007.25)	(3,320,867.85)	80.1

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

WATER OPERATIONS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER OPERATIONS & MAINT. REV					
02-00-4100	WATER BILLING	184,699.30	730,143.09	1,550,000.00	819,856.91	47.1
02-00-4150	WATER APPLICATION FEES	620.00	3,502.88	6,000.00	2,497.12	58.4
02-00-4201	FIRE PROTECTION-REAL ESTATE TA	14,171.74	31,441.75	34,170.15	2,728.40	92.0
02-00-4400	INTEREST INCOME	3,263.07	12,846.83	15,000.00	2,153.17	85.7
02-00-4700	MISCELLANEOUS	250.00	3,088.70	2,000.00	(1,088.70)	154.4
	TOTAL WATER OPERATIONS & MAINT.	203,004.11	781,023.25	1,607,170.15	826,146.90	48.6
	TOTAL FUND REVENUE	203,004.11	781,023.25	1,607,170.15	826,146.90	48.6

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

WATER OPERATIONS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER OPERATIONS & MAINT. REV					
02-00-7011	WAGES	18,264.36	101,799.08	249,816.84	148,017.76	40.8
02-00-7012	OVERTIME	2,086.80	6,810.53	8,500.00	1,689.47	80.1
02-00-7015	TEMPORARY	.00	1,389.38	6,800.00	5,410.62	20.4
02-00-7021	IMRF	1,544.31	7,872.86	22,922.05	15,049.19	34.4
02-00-7022	FICA/MEDICARE	1,475.37	7,843.87	18,869.50	11,025.63	41.6
02-00-7071	HEALTH/LIFE INSURANCE	4,031.14	20,155.72	52,853.26	32,697.54	38.1
02-00-7100	CHEMICALS	13,083.69	39,517.28	110,000.00	70,482.72	35.9
02-00-7120	COMPUTER SUPPORT/IT	242.65	4,855.27	11,350.00	6,494.73	42.8
02-00-7130	DISTRIBUTION COST	197.61	5,768.39	15,000.00	9,231.61	38.5
02-00-7142	ENGINEERING	.00	.00	5,000.00	5,000.00	.0
02-00-7150	BAD DEBT	959.96	1,413.58	10,000.00	8,586.42	14.1
02-00-7201	EQUIPMENT NEW	563.29	3,490.40	40,000.00	36,509.60	8.7
02-00-7211	EQUIPMENT MAINT. & REPAIR	1,719.78	(2,103.52)	50,000.00	52,103.52	(4.2)
02-00-7232	EQUIPMENT RENTAL	.00	16,500.00	1,000.00	(15,500.00)	1650.0
02-00-7240	FIRE HYDRANT REPLACE.& MAINT.	.00	6,270.85	7,500.00	1,229.15	83.6
02-00-7260	GENERATOR MAINT. & REPAIR	.00	.00	6,000.00	6,000.00	.0
02-00-7300	GIS SERVICES	.00	2,911.13	6,350.00	3,438.87	45.8
02-00-7301	INSURANCE	.00	36.01	17,000.00	16,963.99	.2
02-00-7314	LEGAL FEES	.00	888.75	20,000.00	19,111.25	4.4
02-00-7315	LAB FEES	.00	1,129.00	6,000.00	4,871.00	18.8
02-00-7316	LAB CHEMICALS	.00	1,628.61	4,000.00	2,371.39	40.7
02-00-7318	METERS	.00	2,564.69	30,000.00	27,435.31	8.6
02-00-7322	OFFICE SUPPLIES	.00	529.36	2,500.00	1,970.64	21.2
02-00-7341	POSTAGE	1,030.85	3,273.32	8,000.00	4,726.68	40.9
02-00-7350	PUBLISHING	.00	.00	300.00	300.00	.0
02-00-7355	RECRUITMENT/HIRING	.00	.00	300.00	300.00	.0
02-00-7360	BUILDING MAINTENANCE	294.00	6,482.67	35,000.00	28,517.33	18.5
02-00-7371	SCHOOLS & TRAINING	.00	750.00	2,000.00	1,250.00	37.5
02-00-7375	SHOP SUPPLIES	127.62	1,418.87	4,000.00	2,581.13	35.5
02-00-7391	UTILITIES	8,282.20	38,192.45	121,000.00	82,807.55	31.6
02-00-7401	UNIFORMS	.00	393.42	2,500.00	2,106.58	15.7
02-00-7451	VEHICLE FUEL	628.73	3,495.51	5,500.00	2,004.49	63.6
02-00-7454	VEHCILE MAINTENANCE	650.18	1,412.38	5,000.00	3,587.62	28.3
02-00-7455	WATER LINE REPAIR	752.88	4,773.57	15,000.00	10,226.43	31.8
02-00-7456	WATER SYSTEM MAINTENANCE	2,871.75	2,908.19	25,000.00	22,091.81	11.6
02-00-7501	MISCELLANEOUS	500.38	2,235.35	4,000.00	1,764.65	55.9
02-00-7806	TRANSFER TO ERF/VRF	.00	.00	100,000.00	100,000.00	.0
02-00-7810	TRANSFER TO CAPITAL IMPROVEME	.00	.00	500,000.00	500,000.00	.0
02-00-7815	TRANSFER TO DEBT RETIREMENT	.00	.00	175,000.00	175,000.00	.0
	TOTAL WATER OPERATIONS & MAINT.	59,307.55	296,606.97	1,704,061.65	1,407,454.68	17.4
	TOTAL FUND EXPENDITURES	59,307.55	296,606.97	1,704,061.65	1,407,454.68	17.4
	NET REVENUE OVER EXPENDITURES	143,696.56	484,416.28	(96,891.50)	(581,307.78)	500.0

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

SEWER OPERATIONS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SEWER OPERATIONS & MAINT. REV					
03-00-4100	WASTEWATER BILLING	244,802.27	965,715.01	2,200,000.00	1,234,284.99	43.9
03-00-4150	WASTEWATER APPLICATION FEES	620.00	2,720.00	6,000.00	3,280.00	45.3
03-00-4400	INTEREST INCOME	3,263.07	12,846.85	15,000.00	2,153.15	85.7
03-00-4700	MISCELLANEOUS INCOME	.00	.00	1,000.00	1,000.00	.0
	TOTAL SEWER OPERATIONS & MAINT.	248,685.34	981,281.86	2,222,000.00	1,240,718.14	44.2
	TOTAL FUND REVENUE	248,685.34	981,281.86	2,222,000.00	1,240,718.14	44.2

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

SEWER OPERATIONS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SEWER OPERATIONS & MAINT. REV					
03-00-7011	WAGES	23,873.57	129,541.39	322,954.63	193,413.24	40.1
03-00-7012	OVERTIME	2,086.80	7,212.39	12,000.00	4,787.61	60.1
03-00-7015	TEMPORARY	.00	1,389.37	6,800.00	5,410.63	20.4
03-00-7021	IMRF	2,019.94	10,430.27	30,455.24	20,024.97	34.3
03-00-7022	FICA/MEDICARE	1,897.75	10,114.59	24,393.84	14,279.25	41.5
03-00-7071	HEALTH/LIFE INSURANCE	4,951.33	24,756.68	65,551.53	40,794.85	37.8
03-00-7100	CHEMICALS	.00	2,465.68	12,000.00	9,534.32	20.6
03-00-7120	COMPUTER SUPPORT/IT	256.65	4,925.28	13,000.00	8,074.72	37.9
03-00-7142	ENGINEERING	.00	.00	5,000.00	5,000.00	.0
03-00-7150	BAD DEBT	1,216.38	454.71	10,000.00	9,545.29	4.6
03-00-7201	EQUIPMENT NEW	486.29	9,707.55	120,000.00	110,292.45	8.1
03-00-7211	EQUIPMENT MAINT. & REPAIR	10,273.78	110,496.96	115,000.00	4,503.04	96.1
03-00-7232	EQUIPMENT RENTAL	.00	.00	1,500.00	1,500.00	.0
03-00-7260	GENERATOR MAINT.& REPAIR	.00	.00	9,500.00	9,500.00	.0
03-00-7300	GIS SERVICES	.00	2,911.13	6,000.00	3,088.87	48.5
03-00-7301	INSURANCE	.00	.00	24,000.00	24,000.00	.0
03-00-7312	LAB SUPPLIES	78.48	955.56	2,500.00	1,544.44	38.2
03-00-7314	LEGAL FEES	.00	888.75	20,000.00	19,111.25	4.4
03-00-7315	LAB FEES	.00	1,179.00	2,500.00	1,321.00	47.2
03-00-7318	METERS	.00	2,564.67	30,000.00	27,435.33	8.6
03-00-7320	LIFT STATION MAINTENANCE	9,079.58	35,483.05	10,000.00	(25,483.05)	354.8
03-00-7322	OFFICE SUPPLIES	.00	484.39	2,500.00	2,015.61	19.4
03-00-7341	POSTAGE	1,000.00	3,185.00	7,500.00	4,315.00	42.5
03-00-7342	PERMIT FEES	.00	10,000.00	10,000.00	.00	100.0
03-00-7350	PUBLISHING	.00	.00	500.00	500.00	.0
03-00-7355	RECRUITMEN/HIRING	.00	.00	200.00	200.00	.0
03-00-7360	BUILDING MAINTENANCE	3,836.18	11,617.64	15,000.00	3,382.36	77.5
03-00-7371	SCHOOLS & TRAINING	.00	.00	2,000.00	2,000.00	.0
03-00-7374	WASTEWATER LINE REPAIR	.00	6,420.99	3,000.00	(3,420.99)	214.0
03-00-7375	SHOP SUPPLIES	432.15	1,703.96	5,000.00	3,296.04	34.1
03-00-7380	SLUDGE REMOVAL	.00	.00	85,000.00	85,000.00	.0
03-00-7385	TREATMENT PLANT MAINT.	.00	.00	1,000.00	1,000.00	.0
03-00-7391	UTILITIES	16,680.32	54,882.91	176,000.00	121,117.09	31.2
03-00-7401	UNIFORMS	.00	219.71	2,500.00	2,280.29	8.8
03-00-7451	VEHICLE FUEL	628.73	3,495.47	5,500.00	2,004.53	63.6
03-00-7454	VEHICLE MAINTENANCE	642.19	1,421.97	5,000.00	3,578.03	28.4
03-00-7501	MISCELLANEOUS	112.19	2,143.12	4,000.00	1,856.88	53.6
03-00-7806	TRANSFER TO CR/VRF	.00	.00	50,000.00	50,000.00	.0
03-00-7807	TRANSFER TO WWTPE	.00	.00	760,000.00	760,000.00	.0
03-00-7810	TRANSFER TO CAPITAL IMPROVEME	.00	.00	125,000.00	125,000.00	.0
	TOTAL SEWER OPERATIONS & MAINT.	79,552.31	451,052.19	2,102,855.24	1,651,803.05	21.5
	TOTAL FUND EXPENDITURES	79,552.31	451,052.19	2,102,855.24	1,651,803.05	21.5
	NET REVENUE OVER EXPENDITURES	169,133.03	530,229.67	119,144.76	(411,084.91)	445.0

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

SEWER CAPITAL IMPROVMENTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SEWER CAP. IMP. REVENUE					
04-00-4300	CAPACITY FEES	6,790.00	31,752.00	135,000.00	103,248.00	23.5
04-00-4400	INTEREST INCOME	9,371.01	60,321.05	75,000.00	14,678.95	80.4
04-00-4665	DEVELOPER REIMBURSEMENT	.00	.00	6,979.00	6,979.00	.0
04-00-4900	TRANSFER FROM WWOM	.00	.00	125,000.00	125,000.00	.0
	TOTAL SEWER CAP. IMP. REVENUE	16,161.01	92,073.05	341,979.00	249,905.95	26.9
	TOTAL FUND REVENUE	16,161.01	92,073.05	341,979.00	249,905.95	26.9

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

SEWER CAPITAL IMPROVMENTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SEWER CAP. IMP. REVENUE					
04-00-7142	ENGINEERING	.00	.00	20,000.00	20,000.00	.0
04-00-7314	LEGAL	.00	.00	5,000.00	5,000.00	.0
04-00-7400	CAPITAL IMPROVEMENTS	374,110.04	739,940.05	1,281,415.00	541,474.95	57.7
	TOTAL SEWER CAP. IMP. REVENUE	374,110.04	739,940.05	1,306,415.00	566,474.95	56.6
	TOTAL FUND EXPENDITURES	374,110.04	739,940.05	1,306,415.00	566,474.95	56.6
	NET REVENUE OVER EXPENDITURES	(357,949.03)	(647,867.00)	(964,436.00)	(316,569.00)	(67.2)

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

WATER CAPITAL IMPROVEMENTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER CAP. IMP. REVENUE					
05-00-4300	CONNECTION FEES	3,556.40	17,682.00	60,000.00	42,318.00	29.5
05-00-4400	INTEREST INCOME	12,265.13	50,704.52	75,000.00	24,295.48	67.6
05-00-4500	BOND FUNDS-ILEPA FUNDS	759,433.06	759,433.06	2,550,000.00	1,790,566.94	29.8
05-00-4700	MISC. INCOME	2,723.75	2,723.75	.00	(2,723.75)	.0
05-00-4900	TRANSFER FROM WOM	.00	.00	500,000.00	500,000.00	.0
	TOTAL WATER CAP. IMP. REVENUE	777,978.34	830,543.33	3,185,000.00	2,354,456.67	26.1
	TOTAL FUND REVENUE	777,978.34	830,543.33	3,185,000.00	2,354,456.67	26.1

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

WATER CAPITAL IMPROVEMENTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER CAP. IMP. REVENUE					
05-00-7142	ENGINEERING	.00	.00	20,000.00	20,000.00	.0
05-00-7314	LEGAL	.00	.00	10,000.00	10,000.00	.0
05-00-7400	CAPITAL IMPROVEMENTS	1,200,312.95	1,897,923.15	4,351,000.00	2,453,076.85	43.6
	TOTAL WATER CAP. IMP. REVENUE	1,200,312.95	1,897,923.15	4,381,000.00	2,483,076.85	43.3
	TOTAL FUND EXPENDITURES	1,200,312.95	1,897,923.15	4,381,000.00	2,483,076.85	43.3
	NET REVENUE OVER EXPENDITURES	(422,334.61)	(1,067,379.82)	(1,196,000.00)	(128,620.18)	(89.3)

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

ECONOMIC DEVELOPMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ECONOMIC DEVELOPMENT					
10-00-4425	MOTEL TAX	217.34	2,314.35	4,000.00	1,685.65	57.9
10-00-4900	TRANSFER FROM GC	.00	.00	100,000.00	100,000.00	.0
	TOTAL ECONOMIC DEVELOPMENT	217.34	2,314.35	104,000.00	101,685.65	2.2
	TOTAL FUND REVENUE	217.34	2,314.35	104,000.00	101,685.65	2.2

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

ECONOMIC DEVELOPMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ECONOMIC DEVELOPMENT					
10-00-7120	MEMBERSHIP	.00	.00	35,775.00	35,775.00	.0
10-00-7135	HOLIDAY/SEASONAL	.00	930.29	20,000.00	19,069.71	4.7
10-00-7137	CONTRACTUAL SERVICES	.00	.00	70,000.00	70,000.00	.0
10-00-7330	MARKETING/PROMOTIONS	.00	3,369.17	266,725.00	263,355.83	1.3
10-00-7501	COMMUNITY ENHANCEMENTS	.00	10,000.00	90,000.00	80,000.00	11.1
10-00-7810	TOURISM	.00	10,000.00	15,000.00	5,000.00	66.7
	TOTAL ECONOMIC DEVELOPMENT	.00	24,299.46	497,500.00	473,200.54	4.9
	TOTAL FUND EXPENDITURES	.00	24,299.46	497,500.00	473,200.54	4.9
	NET REVENUE OVER EXPENDITURES	217.34	(21,985.11)	(393,500.00)	(371,514.89)	(5.6)

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

RECREATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	RECREATION					
11-00-4100	CONCESSION STAND INCOME	1,170.99	9,427.21	13,000.00	3,572.79	72.5
11-00-4200	SPONSORSHIPS/DONATIONS	.00	810.00	49,000.00	48,190.00	1.7
11-00-4400	INTEREST INCOME	736.50	3,383.49	4,200.00	816.51	80.6
11-00-4500	FIELD RENTALS	180.00	15,812.00	32,000.00	16,188.00	49.4
11-00-4505	INDOOR RENTAL	.00	1,947.50	13,000.00	11,052.50	15.0
11-00-4700	MISCELLANEOUS INCOME	.00	.00	2,000.00	2,000.00	.0
11-00-4900	TRANSFER FROM GC	.00	.00	25,000.00	25,000.00	.0
11-00-4910	REGISTRATION FEES	5,751.73	140,635.02	30,000.00	(110,635.02)	468.8
11-00-4917	TRANSFER FROM IMRF	1,153.82	4,912.44	11,500.00	6,587.56	42.7
11-00-4919	TRANSFER FROM SS	1,116.02	5,207.13	13,500.00	8,292.87	38.6
	TOTAL RECREATION	10,109.06	182,134.79	193,200.00	11,065.21	94.3
	TOTAL FUND REVENUE	10,109.06	182,134.79	193,200.00	11,065.21	94.3

RECREATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	RECREATION					
11-00-7011	WAGES-DIR,COORD,SEC	13,772.04	64,159.26	177,000.00	112,840.74	36.3
11-00-7012	OVERTIME	.00	.00	500.00	500.00	.0
11-00-7015	TEMPORARY/PART-TIME	1,046.75	10,675.02	20,984.00	10,308.98	50.9
11-00-7018	IMRF	1,153.82	5,190.95	19,326.30	14,135.35	26.9
11-00-7021	ADVERTISING/HIRING	164.24	378.70	1,400.00	1,021.30	27.1
11-00-7022	FICA/MEDICARE	1,116.02	5,644.92	18,120.99	12,476.07	31.2
11-00-7071	HEALTH/LIFE	3,002.50	11,573.10	50,243.90	38,670.80	23.0
11-00-7100	SUPPLIES/MAINTENANCE/REPAIRS	30.53	271.33	2,300.00	2,028.67	11.8
11-00-7120	COMPUTER SUPPORT/IT	273.79	2,381.75	4,900.00	2,518.25	48.6
11-00-7190	HARDWARE/SOFTWARE	167.25	5,270.80	6,500.00	1,229.20	81.1
11-00-7201	EQUIPMENT, NEW	.00	209.99	5,400.00	5,190.01	3.9
11-00-7314	LEGAL	.00	.00	500.00	500.00	.0
11-00-7315	COPIER COST	41.93	223.30	1,000.00	776.70	22.3
11-00-7322	OFFICE SUPPLIES	.00	454.20	1,000.00	545.80	45.4
11-00-7341	POSTAGE	.00	.00	250.00	250.00	.0
11-00-7350	PROGRAM GUIDE	.00	.00	250.00	250.00	.0
11-00-7360	BUILDING MAINTENANCE	6.99	1,724.96	3,500.00	1,775.04	49.3
11-00-7371	SCHOOLS/TRAINING/TRAVEL	.00	.00	4,500.00	4,500.00	.0
11-00-7391	UTILITIES	668.41	4,136.91	10,000.00	5,863.09	41.4
11-00-7401	UNIFORMS	.00	316.30	600.00	283.70	52.7
11-00-7420	SALES TAX	.00	.00	550.00	550.00	.0
11-00-7451	VEHICLE FUEL	193.45	1,075.50	2,000.00	924.50	53.8
11-00-7454	VEHICLE MAINTENANCE	73.17	73.17	1,800.00	1,726.83	4.1
11-00-7501	MISCELLANEOUS	.00	209.69	7,500.00	7,290.31	2.8
11-00-7806	TRANSFER TO VR/CE	.00	.00	10,000.00	10,000.00	.0
	TOTAL RECREATION	21,710.89	113,969.85	350,125.19	236,155.34	32.6

RECREATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	RECREATION					
11-10-7050	CONTRACTED EMPLOYEES-OFFICIAL	1,778.00	7,416.75	21,500.00	14,083.25	34.5
11-10-7060	CONTRACTED EMPLOYEES-INSTRUC	6,056.60	16,966.00	29,000.00	12,034.00	58.5
11-10-7100	FIELD/PROGRAM SUPPLIES	.00	2,834.83	7,500.00	4,665.17	37.8
11-10-7110	ADULT LEAGUE SOFTBALL	.00	95.67	500.00	404.33	19.1
11-10-7125	SPORT CAMP / CLINICS	.00	.00	500.00	500.00	.0
11-10-7130	BASEBALL-YOUTH	.00	5,024.34	5,700.00	675.66	88.2
11-10-7170	SOFTBALL-YOUTH	.00	4,498.49	4,000.00	(498.49)	112.5
11-10-7195	T-BALL	.00	3,041.00	4,000.00	959.00	76.0
11-10-7198	BASKETBALL-YOUTH	.00	.00	6,800.00	6,800.00	.0
11-10-7199	BASKETBALL, ADULT	.00	23.99	150.00	126.01	16.0
11-10-7210	SOCCER	137.96	6,409.47	9,500.00	3,090.53	67.5
11-10-7212	DAY CAMPS	.00	.00	500.00	500.00	.0
11-10-7215	TENNIS	.00	.00	500.00	500.00	.0
11-10-7217	PICKLEBALL	.00	99.41	1,000.00	900.59	9.9
11-10-7220	VOLLEYBALL - ADULT	.00	106.00	750.00	644.00	14.1
11-10-7230	VOLLEYBALL - YOUTH	.00	.00	750.00	750.00	.0
11-10-7240	FLAG FOOTBALL	.00	104.48	6,200.00	6,095.52	1.7
11-10-7245	SPECIAL EVENTS	398.37	3,251.23	13,000.00	9,748.77	25.0
11-10-7401	PROGRAM STAFF UNIFORMS	.00	.00	250.00	250.00	.0
11-10-7410	REFUNDS PAID	.00	175.00	3,000.00	2,825.00	5.8
11-10-7420	LEASE & EQUIPMENT RENTAL	3,475.00	18,265.00	41,200.00	22,935.00	44.3
11-10-7450	MISCELLANEOUS - PROGRAMS	.00	194.11	750.00	555.89	25.9
11-10-7501	CONCESSION MISC.	.00	.00	250.00	250.00	.0
	TOTAL RECREATION	11,845.93	68,505.77	157,300.00	88,794.23	43.6
	RECREATION					
11-20-7100	FOOD SUPPLIES	179.73	1,228.71	9,000.00	7,771.29	13.7
11-20-7211	EQUIPMENT MAINTENANCE & REPAI	74.98	74.98	650.00	575.02	11.5
11-20-7501	MISCELLANEOUS - CONCESSIONS	.00	.00	250.00	250.00	.0
	TOTAL RECREATION	254.71	1,303.69	9,900.00	8,596.31	13.2
	TOTAL FUND EXPENDITURES	33,811.53	183,779.31	517,325.19	333,545.88	35.5
	NET REVENUE OVER EXPENDITURES	(23,702.47)	(1,644.52)	(324,125.19)	(322,480.67)	(.5)

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

PARK

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARK REVENUE					
12-00-4200	GENERAL PARKS DONATION	.00	100.00	5,000.00	4,900.00	2.0
12-00-4206	REAL ESTATE TAX	75,330.76	167,130.41	181,641.33	14,510.92	92.0
12-00-4400	INTEREST	1,732.62	8,694.58	5,000.00	(3,694.58)	173.9
12-00-4500	PAVILION RENTALS	200.00	2,450.00	5,000.00	2,550.00	49.0
12-00-4700	MISCELLANEOUS	.00	.00	2,200.00	2,200.00	.0
12-00-4901	TRANSFER FROM UTILITY TAX	.00	.00	250,000.00	250,000.00	.0
12-00-4917	TRANSFER FROM IMRF	1,137.06	5,080.96	12,000.00	6,919.04	42.3
12-00-4919	TRANSFER FROM SS	1,038.27	5,479.92	15,000.00	9,520.08	36.5
12-00-4921	TRANSFER FROM GENERAL CORP	.00	.00	100,000.00	100,000.00	.0
	TOTAL PARK REVENUE	79,438.71	188,935.87	575,841.33	386,905.46	32.8
	TOTAL FUND REVENUE	79,438.71	188,935.87	575,841.33	386,905.46	32.8

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

PARK

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARK REVENUE					
12-00-7011	WAGES-PARK	13,390.88	76,712.06	182,785.51	106,073.45	42.0
12-00-7012	OVERTIME	.00	.00	750.00	750.00	.0
12-00-7015	TEMPORARY/PART-TIME	354.00	11,610.48	28,800.00	17,189.52	40.3
12-00-7021	IMRF	1,137.06	6,225.77	18,826.91	12,601.14	33.1
12-00-7022	FICA/MEDICARE	1,038.27	6,687.59	13,806.40	7,118.81	48.4
12-00-7071	HEALTH/LIFE INSURANCE	1,907.33	9,536.58	26,290.99	16,754.41	36.3
12-00-7120	COMPUTER SUPPORT/IT	273.80	2,381.76	4,550.00	2,168.24	52.4
12-00-7201	EQUIPMENT, NEW	.00	5,576.09	29,900.00	24,323.91	18.7
12-00-7211	EQUIPMENT MAINT. & REPAIR	.00	1,046.24	3,500.00	2,453.76	29.9
12-00-7232	EQUIPMENT RENTAL	.00	.00	800.00	800.00	.0
12-00-7314	LEGAL	.00	.00	1,000.00	1,000.00	.0
12-00-7360	BUILIDNG MAINTENANCE	588.34	1,722.47	5,000.00	3,277.53	34.5
12-00-7361	HARDSCAPES REPAIR/MAINTENANC	.00	.00	7,000.00	7,000.00	.0
12-00-7371	SCHOOLS/TRAINING/TRAVEL	.00	.00	1,000.00	1,000.00	.0
12-00-7375	SHOP SUPPLIES	(37.23)	(35.48)	1,500.00	1,535.48	(2.4)
12-00-7391	UTILITIES	6,113.71	17,357.16	36,000.00	18,642.84	48.2
12-00-7401	UNIFORMS	.00	.00	900.00	900.00	.0
12-00-7405	PARK MAINT./IMPROVEMENT	1,213.46	4,747.69	17,900.00	13,152.31	26.5
12-00-7451	VEHICLE FUEL	843.33	4,136.12	6,000.00	1,863.88	68.9
12-00-7454	VEHICLE MAINTENANCE	110.14	179.80	2,000.00	1,820.20	9.0
12-00-7470	CAPITAL IMPROVEMENT	1,400.00	28,300.00	360,000.00	331,700.00	7.9
12-00-7501	MISCELLANEOUS	.00	.00	1,000.00	1,000.00	.0
12-00-7610	TREE PROGRAM	.00	10,180.00	8,000.00	(2,180.00)	127.3
12-00-7806	TRANSFER TO VR/CE	.00	.00	15,000.00	15,000.00	.0
	TOTAL PARK REVENUE	28,333.09	186,364.33	772,309.81	585,945.48	24.1
	TOTAL FUND EXPENDITURES	28,333.09	186,364.33	772,309.81	585,945.48	24.1
	NET REVENUE OVER EXPENDITURES	51,105.62	2,571.54	(196,468.48)	(199,040.02)	1.3

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

MOTOR FUEL TAX

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MOTOR FUEL TAX					
16-00-4100	STATE DISTRIBUTION	19,255.81	86,401.92	205,000.00	118,598.08	42.2
16-00-4400	INTEREST INCOME	1,823.85	11,235.87	20,000.00	8,764.13	56.2
16-00-4700	TRANSPORTATION RENEWAL FUND	20,067.62	94,619.93	225,000.00	130,380.07	42.1
16-00-4800	MISC. REIMBURSEMENT	.00	.00	1,000.00	1,000.00	.0
16-00-4810	SUPPLEMENTAL ALLOTMENT	.00	.00	10,000.00	10,000.00	.0
	TOTAL MOTOR FUEL TAX	41,147.28	192,257.72	461,000.00	268,742.28	41.7
	TOTAL FUND REVENUE	41,147.28	192,257.72	461,000.00	268,742.28	41.7

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

MOTOR FUEL TAX

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MOTOR FUEL TAX					
16-00-7562	MFT MAINTENANCE	.00	25,000.00	50,000.00	25,000.00	50.0
16-00-7563	MAINTENANCE – ROAD SALT	.00	.00	57,000.00	57,000.00	.0
16-00-7564	MAINTENANCE – TRAFFIC SIGNALS	969.72	38,346.66	15,000.00	(23,346.66)	255.6
16-00-7565	MAINTENANCE – CONCRETE SIDEWA	.00	15,000.00	10,000.00	(5,000.00)	150.0
16-00-7566	MAINTENANCE – CONCRETE PATCHI	.00	.00	20,000.00	20,000.00	.0
16-00-7584	CONTRACT – CONCRETE PATCHING	.00	358,103.30	400,000.00	41,896.70	89.5
	TOTAL MOTOR FUEL TAX	969.72	436,449.96	552,000.00	115,550.04	79.1
	TOTAL FUND EXPENDITURES	969.72	436,449.96	552,000.00	115,550.04	79.1
	NET REVENUE OVER EXPENDITURES	40,177.56	(244,192.24)	(91,000.00)	153,192.24	(268.3)

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

IMRF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	IMRF					
17-00-4206	REAL ESTATE TAX	47,436.68	105,244.02	114,380.08	9,136.06	92.0
17-00-4400	INTEREST INCOME	407.01	1,503.27	1,000.00	(503.27)	150.3
17-00-4901	TRANSFER FROM GC	.00	75,000.00	65,000.00	(10,000.00)	115.4
	TOTAL IMRF	47,843.69	181,747.29	180,380.08	(1,367.21)	100.8
	TOTAL FUND REVENUE	47,843.69	181,747.29	180,380.08	(1,367.21)	100.8

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

IMRF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	IMRF					
17-00-7500	IMRF CONTRIBUTION - TRANSFERS	10,313.01	75,203.38	214,433.24	139,229.86	35.1
	TOTAL IMRF	10,313.01	75,203.38	214,433.24	139,229.86	35.1
	TOTAL FUND EXPENDITURES	10,313.01	75,203.38	214,433.24	139,229.86	35.1
	NET REVENUE OVER EXPENDITURES	37,530.68	106,543.91	(34,053.16)	(140,597.07)	312.9

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

POLICE PENSION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUES					
18-00-4095	EMP. CONTRIBUTION	7,405.82	47,075.59	105,000.00	57,924.41	44.8
18-00-4206	REAL ESTATE TAX	91,143.72	202,213.41	219,768.02	17,554.61	92.0
18-00-4400	INTEREST INCOME	544.04	2,338.24	3,500.00	1,161.76	66.8
18-00-4901	TRANSFER FROM GC	.00	.00	499,609.00	499,609.00	.0
	TOTAL REVENUES	99,093.58	251,627.24	827,877.02	576,249.78	30.4
	TOTAL FUND REVENUE	99,093.58	251,627.24	827,877.02	576,249.78	30.4

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

POLICE PENSION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUES					
18-00-7314	LEGAL	.00	.00	5,000.00	5,000.00	.0
18-00-7322	OFFICE EXPENSE	.00	.00	500.00	500.00	.0
18-00-7333	PROF. ACCT SERVICE	.00	.00	12,000.00	12,000.00	.0
18-00-7335	PROF. ACTUARIAL SERVICES	.00	.00	10,000.00	10,000.00	.0
18-00-7501	MISC.	40.66	423.96	1,000.00	576.04	42.4
18-00-7711	PENSION & BENEFITS	25,737.26	133,023.94	325,000.00	191,976.06	40.9
18-00-7809	CONTINGENCY/CONT	.00	.00	200,000.00	200,000.00	.0
	TOTAL REVENUES	25,777.92	133,447.90	553,500.00	420,052.10	24.1
	TOTAL FUND EXPENDITURES	25,777.92	133,447.90	553,500.00	420,052.10	24.1
	NET REVENUE OVER EXPENDITURES	73,315.66	118,179.34	274,377.02	156,197.68	43.1

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

SOCIAL SECURITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SOCIAL SECURITY					
19-00-4206	REAL ESTATE TAX	73,690.66	163,491.66	177,684.78	14,193.12	92.0
19-00-4400	INTEREST INCOME	373.47	1,374.92	1,200.00	(174.92)	114.6
19-00-4900	TRANSFER FROM GC	.00	60,000.00	60,000.00	.00	100.0
	TOTAL SOCIAL SECURITY	74,064.13	224,866.58	238,884.78	14,018.20	94.1
	TOTAL FUND REVENUE	74,064.13	224,866.58	238,884.78	14,018.20	94.1

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

SOCIAL SECURITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SOCIAL SECURITY					
19-00-7500	SOCIAL SECURITY CONT-TRANSFER	18,085.95	121,395.85	270,000.00	148,604.15	45.0
	TOTAL SOCIAL SECURITY	18,085.95	121,395.85	270,000.00	148,604.15	45.0
	TOTAL FUND EXPENDITURES	18,085.95	121,395.85	270,000.00	148,604.15	45.0
	NET REVENUE OVER EXPENDITURES	55,978.18	103,470.73	(31,115.22)	(134,585.95)	332.5

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

MUSIC FESTIVAL

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	VILLAGE					
20-00-4200	SPONSORSHIPS	300.00	83,038.47	90,000.00	6,961.53	92.3
20-00-4225	ID WRIST BAND REVENUE	8,755.00	11,465.00	10,000.00	(1,465.00)	114.7
20-00-4325	STREET VENDOR	60.00	7,235.23	18,000.00	10,764.77	40.2
20-00-4330	FOOD VENDORS	.00	1,716.98	10,000.00	8,283.02	17.2
20-00-4335	CARNIVAL	3,500.00	10,379.00	8,000.00	(2,379.00)	129.7
20-00-4350	VIP TENT TICKET SALES	2,080.00	6,309.40	10,000.00	3,690.60	63.1
20-00-4360	LIONS BEVERAGE SALES	.00	800.00	8,000.00	7,200.00	10.0
20-00-4400	INTEREST	212.99	1,326.10	1,000.00	(326.10)	132.6
20-00-4700	MISC. INCOME	500.00	4,967.12	1,000.00	(3,967.12)	496.7
	TOTAL VILLAGE	15,407.99	127,237.30	156,000.00	28,762.70	81.6
	TOTAL FUND REVENUE	15,407.99	127,237.30	156,000.00	28,762.70	81.6

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

MUSIC FESTIVAL

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	VILLAGE					
20-00-7100	DIRECTOR STIPEND	.00	.00	500.00	500.00	.0
20-00-7232	EQUIPMENT RENTAL	.00	.00	10,000.00	10,000.00	.0
20-00-7250	ENTERTAINMENT	200.00	74,050.00	85,000.00	10,950.00	87.1
20-00-7350	SERVICES; SOUND/STAGE	1,907.77	30,901.16	25,000.00	(5,901.16)	123.6
20-00-7355	PORTA POTTIES	.00	10,110.00	10,000.00	(110.00)	101.1
20-00-7360	MARKETING & SALES	2,556.00	4,471.00	5,000.00	529.00	89.4
20-00-7365	LODGING	.00	.00	2,500.00	2,500.00	.0
20-00-7370	INSURANCE	.00	.00	3,000.00	3,000.00	.0
20-00-7375	POWER	213.33	213.33	500.00	286.67	42.7
20-00-7501	MISC	6,216.76	8,468.14	10,000.00	1,531.86	84.7
20-00-7505	VIP TENT EXPENSE	.00	6,573.36	9,500.00	2,926.64	69.2
	TOTAL VILLAGE	11,093.86	134,786.99	161,000.00	26,213.01	83.7
	TOTAL FUND EXPENDITURES	11,093.86	134,786.99	161,000.00	26,213.01	83.7
	NET REVENUE OVER EXPENDITURES	4,314.13	(7,549.69)	(5,000.00)	2,549.69	(151.0)

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

PRAIRIEVIEW ROAD ESCROW

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	VILLAGE-REVENUE					
21-00-7120	INFRASTRUCTURE	.00	.00	50,000.00	50,000.00	.0
	TOTAL VILLAGE-REVENUE	.00	.00	50,000.00	50,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	50,000.00	50,000.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	(50,000.00)	(50,000.00)	.0

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

INSURANCE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	INSURANCE REVENUE					
22-00-4206	REAL ESTATE TAX	44,751.25	99,286.09	107,905.74	8,619.65	92.0
22-00-4400	INTEREST INCOME	440.81	1,570.38	2,500.00	929.62	62.8
	TOTAL INSURANCE REVENUE	45,192.06	100,856.47	110,405.74	9,549.27	91.4
	TOTAL FUND REVENUE	45,192.06	100,856.47	110,405.74	9,549.27	91.4

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

INSURANCE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	INSURANCE REVENUE					
22-00-7301	INSURANCE-GENERAL	.00	.00	155,000.00	155,000.00	.0
22-00-7302	JUDGEMENT	.00	.00	1,000.00	1,000.00	.0
	TOTAL INSURANCE REVENUE	.00	.00	156,000.00	156,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	156,000.00	156,000.00	.0
	NET REVENUE OVER EXPENDITURES	45,192.06	100,856.47	(45,594.26)	(146,450.73)	221.2

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

FORFEITED FUNDS - FEDERAL

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	VILLAGE-REVENUE					
25-00-4400	INTEREST	.32	1.56	1.00	(.56)	156.0
	TOTAL VILLAGE-REVENUE	.32	1.56	1.00	(.56)	156.0
	TOTAL FUND REVENUE	.32	1.56	1.00	(.56)	156.0

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

FORFEITED FUNDS - FEDERAL

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	VILLAGE-REVENUE					
25-00-7110	ADMINISTRATION	.00	.00	1.00	1.00	.0
25-00-7900	PURCHASES	.00	.00	1.00	1.00	.0
	TOTAL VILLAGE-REVENUE	.00	.00	2.00	2.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	2.00	2.00	.0
	NET REVENUE OVER EXPENDITURES	.32	1.56	(1.00)	(2.56)	156.0

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

FORFEITED FUNDS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FORFEITED FUNDS REVENUE					
26-00-4700	MISC. INCOME	.00	.00	3,000.00	3,000.00	.0
	TOTAL FORFEITED FUNDS REVENUE	.00	.00	3,000.00	3,000.00	.0
	TOTAL FUND REVENUE	.00	.00	3,000.00	3,000.00	.0

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

FORFEITED FUNDS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FORFEITED FUNDS REVENUE					
26-00-7900	PURCHASES	.00	.00	50,000.00	50,000.00	.0
	TOTAL FORFEITED FUNDS REVENUE	.00	.00	50,000.00	50,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	50,000.00	50,000.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	(47,000.00)	(47,000.00)	.0

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

BOND ISSUE 2000

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	BOND ISSUE					
27-00-4206	REAL ESTATE TAX	52,060.73	115,503.04	125,530.34	10,027.30	92.0
27-00-4400	INTEREST INCOME	743.10	2,950.84	1,500.00	(1,450.84)	196.7
	TOTAL BOND ISSUE	52,803.83	118,453.88	127,030.34	8,576.46	93.3
	TOTAL FUND REVENUE	52,803.83	118,453.88	127,030.34	8,576.46	93.3

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

BOND ISSUE 2000

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	BOND ISSUE					
27-00-7900	BOND PAY'T-INT.	.00	17,703.13	35,406.26	17,703.13	50.0
27-00-7950	BOND PAY'T-PRINCIPAL	.00	.00	60,000.00	60,000.00	.0
	TOTAL BOND ISSUE	.00	17,703.13	95,406.26	77,703.13	18.6
	TOTAL FUND EXPENDITURES	.00	17,703.13	95,406.26	77,703.13	18.6
	NET REVENUE OVER EXPENDITURES	52,803.83	100,750.75	31,624.08	(69,126.67)	318.6

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

UTILITY TAX

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	UTILITY TAX REVENUE					
28-00-4400	INTEREST INCOME	1,009.03	3,655.59	5,000.00	1,344.41	73.1
28-00-4820	UTILITY TAX	80,833.72	228,080.20	500,000.00	271,919.80	45.6
	TOTAL UTILITY TAX REVENUE	81,842.75	231,735.79	505,000.00	273,264.21	45.9
	TOTAL FUND REVENUE	81,842.75	231,735.79	505,000.00	273,264.21	45.9

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

UTILITY TAX

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	UTILITY TAX REVENUE					
28-00-7800	TRANSFER TO GENERAL CORPORAT	.00	.00	250,000.00	250,000.00	.0
28-00-7806	TRANSFER TO CRF/VRF	.00	.00	50,000.00	50,000.00	.0
28-00-7812	TRANSFER TO PARKS	.00	.00	250,000.00	250,000.00	.0
	TOTAL UTILITY TAX REVENUE	.00	.00	550,000.00	550,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	550,000.00	550,000.00	.0
	NET REVENUE OVER EXPENDITURES	81,842.75	231,735.79	(45,000.00)	(276,735.79)	515.0

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

TAX INCREMENT FINANCING

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TIF REVENUE					
33-00-4206	REAL ESTATE TAX	2,048,918.44	4,865,693.02	5,316,830.22	451,137.20	91.5
33-00-4400	INTEREST INCOME	13,421.81	56,410.36	90,000.00	33,589.64	62.7
33-00-4700	MISCELLANEOUS	.00	.00	20,000.00	20,000.00	.0
	TOTAL TIF REVENUE	2,062,340.25	4,922,103.38	5,426,830.22	504,726.84	90.7
	TOTAL FUND REVENUE	2,062,340.25	4,922,103.38	5,426,830.22	504,726.84	90.7

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

TAX INCREMENT FINANCING

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TIF REVENUE					
33-00-7120	CONSTRUCTION-OVERSIZING	.00	457.35	185,411.14	184,953.79	.3
33-00-7142	ENGINEERING	.00	15,477.65	59,500.00	44,022.35	26.0
33-00-7222	DISBURSEMENTS	1,630,209.03	3,840,650.51	4,200,000.00	359,349.49	91.4
33-00-7231	DEVELOPER REIMB	.00	.00	40,000.00	40,000.00	.0
33-00-7314	LEGAL	.00	.00	10,000.00	10,000.00	.0
33-00-7333	PROFESSIONAL SERVICES-AUDIT	.00	.00	1,000.00	1,000.00	.0
33-00-7501	MISC	.00	3,006.25	50,000.00	46,993.75	6.0
33-00-7816	TRANSFER TO DEBT SERVICE 2021	.00	.00	785,350.00	785,350.00	.0
33-00-7950	BOND PAY'T-PRINCIPAL	.00	500.00	.00	(500.00)	.0
	TOTAL TIF REVENUE	1,630,209.03	3,860,091.76	5,331,261.14	1,471,169.38	72.4
	TOTAL FUND EXPENDITURES	1,630,209.03	3,860,091.76	5,331,261.14	1,471,169.38	72.4
	NET REVENUE OVER EXPENDITURES	432,131.22	1,062,011.62	95,569.08	(966,442.54)	1111.3

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

CAPITAL EQUIPMENT/VEHICLE REPL

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAP. EQUIP/VEHICLE REPLACEMENT					
34-00-4900	TRANSFER FROM UTILITY TAX	.00	.00	50,000.00	50,000.00	.0
34-00-4901	TRANSFER FROM GENERAL CORP.	.00	.00	550,000.00	550,000.00	.0
34-00-4902	TRANSFER FROM WATER	.00	.00	100,000.00	100,000.00	.0
34-00-4903	TRANSFER FROM WASTEWATER	.00	.00	50,000.00	50,000.00	.0
34-00-4905	TRANSFER FROM RECREATION	.00	.00	10,000.00	10,000.00	.0
34-00-4906	TRANFER FROM PARKS	.00	.00	20,000.00	20,000.00	.0
	TOTAL CAP. EQUIP/VEHICLE REPLAC	.00	.00	780,000.00	780,000.00	.0
	TOTAL FUND REVENUE	.00	.00	780,000.00	780,000.00	.0

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

CAPITAL EQUIPMENT/VEHICLE REPL

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAP. EQUIP/VEHICLE REPLACEMENT					
34-00-7313	VEHICLE PURCHASE/LEASE	14,006.26	164,306.73	755,800.00	591,493.27	21.7
34-00-7315	CAPITAL EQUIPMENT PURCHASE	112,000.00	177,176.59	269,020.00	91,843.41	65.9
	TOTAL CAP. EQUIP/VEHICLE REPLAC	126,006.26	341,483.32	1,024,820.00	683,336.68	33.3
	TOTAL FUND EXPENDITURES	126,006.26	341,483.32	1,024,820.00	683,336.68	33.3
	NET REVENUE OVER EXPENDITURES	(126,006.26)	(341,483.32)	(244,820.00)	96,663.32	(139.5)

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

TRANSPORTATION SYSTEM CAPITAL

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRANSPORTATION SYSTEM CI					
35-00-4850	EXCISE TELECOMMUNICATION TAX	6,738.93	33,405.84	80,000.00	46,594.16	41.8
35-00-4901	TRANSFER FROM GENERAL CORP.	.00	.00	690,000.00	690,000.00	.0
	TOTAL TRANSPORTATION SYSTEM CI	6,738.93	33,405.84	770,000.00	736,594.16	4.3
	TOTAL FUND REVENUE	6,738.93	33,405.84	770,000.00	736,594.16	4.3

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

TRANSPORTATION SYSTEM CAPITAL

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRANSPORTATION SYSTEM CI					
35-00-7142	ENGINEERING	.00	.00	1,500.00	1,500.00	.0
35-00-7400	CAPITAL IMPROVEMENTS	362,525.29	656,290.40	903,000.00	246,709.60	72.7
	TOTAL TRANSPORTATION SYSTEM CI	362,525.29	656,290.40	904,500.00	248,209.60	72.6
	SOLACE REVENUE					
35-10-7800	DEVELOPER REIMBURSEMENT	.00	.00	27,337.00	27,337.00	.0
	TOTAL SOLACE REVENUE	.00	.00	27,337.00	27,337.00	.0
	TOTAL FUND EXPENDITURES	362,525.29	656,290.40	931,837.00	275,546.60	70.4
	NET REVENUE OVER EXPENDITURES	(355,786.36)	(622,884.56)	(161,837.00)	461,047.56	(384.9)

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

WWTPE/RESERVE/DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WWTP EXPANSION					
37-00-4400	INTEREST	5,233.38	25,541.92	25,000.00	(541.92)	102.2
37-00-4903	TRANSFER FROM WASTEWATER	.00	.00	760,000.00	760,000.00	.0
	TOTAL WWTP EXPANSION	5,233.38	25,541.92	785,000.00	759,458.08	3.3
37-10-4903	TRANSFER FROM WATER	.00	.00	170,000.00	170,000.00	.0
	TOTAL DEPARTMENT 10	.00	.00	170,000.00	170,000.00	.0
	TOTAL FUND REVENUE	5,233.38	25,541.92	955,000.00	929,458.08	2.7

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

WWTPE/RESERVE/DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WWTP EXPANSION					
37-00-7900	INTEREST PAYMENT	40,219.07	40,219.07	78,320.11	38,101.04	51.4
37-00-7950	PRINCIPAL PAYMENT	338,885.18	338,885.18	679,888.39	341,003.21	49.8
	TOTAL WWTP EXPANSION	379,104.25	379,104.25	758,208.50	379,104.25	50.0
	DEPARTMENT 10					
37-10-7900	INTEREST PMT	.00	.00	90,000.00	90,000.00	.0
37-10-7950	PRINCIPAL PMT	.00	.00	210,000.00	210,000.00	.0
	TOTAL DEPARTMENT 10	.00	.00	300,000.00	300,000.00	.0
	TOTAL FUND EXPENDITURES	379,104.25	379,104.25	1,058,208.50	679,104.25	35.8
	NET REVENUE OVER EXPENDITURES	(373,870.87)	(353,562.33)	(103,208.50)	250,353.83	(342.6)

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

TRANS FACILITY IMPROV

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TCI FACILITY					
46-00-4400	INTEREST INCOME	236.24	1,152.98	1,000.00	(152.98)	115.3
46-00-4901	TRANSFER FROM GC	.00	.00	15,000.00	15,000.00	.0
	TOTAL TCI FACILITY	236.24	1,152.98	16,000.00	14,847.02	7.2
	TOTAL FUND REVENUE	236.24	1,152.98	16,000.00	14,847.02	7.2

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

TRANS FACILITY IMPROV

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TCI FACILITY					
46-00-7120	CONSTRUCTION	.00	.00	15,000.00	15,000.00	.0
46-00-7501	MISCELLANEOUS	.00	.00	10,000.00	10,000.00	.0
	TOTAL TCI FACILITY	.00	.00	25,000.00	25,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	25,000.00	25,000.00	.0
	NET REVENUE OVER EXPENDITURES	236.24	1,152.98	(9,000.00)	(10,152.98)	12.8

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

TRANSPORTATION FACILITY DEBT S

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRANSPORTATION FACILITY REVENU					
47-00-4400	INTEREST	755.50	3,687.28	3,500.00	(187.28)	105.4
47-00-4900	TRANSFER FROM TRANS. FUND	.00	.00	95,000.00	95,000.00	.0
	TOTAL TRANSPORTATION FACILITY R	755.50	3,687.28	98,500.00	94,812.72	3.7
	TOTAL FUND REVENUE	755.50	3,687.28	98,500.00	94,812.72	3.7

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

TRANSPORTATION FACILITY DEBT S

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRANSPORTATION FACILITY REVENU					
47-00-7900	INTEREST	.00	7,190.00	14,380.00	7,190.00	50.0
47-00-7950	PRINCIPAL PAYMENT	.00	.00	80,000.00	80,000.00	.0
47-00-7975	FEES	.00	.00	500.00	500.00	.0
	TOTAL TRANSPORTATION FACILITY R	.00	7,190.00	94,880.00	87,690.00	7.6
	TOTAL FUND EXPENDITURES	.00	7,190.00	94,880.00	87,690.00	7.6
	NET REVENUE OVER EXPENDITURES	755.50	(3,502.72)	3,620.00	7,122.72	(96.8)

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

DARK FIBER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DARK FIBER REVENUE					
48-00-4400	INTEREST	101.41	494.94	.00	(494.94)	.0
	TOTAL DARK FIBER REVENUE	101.41	494.94	.00	(494.94)	.0
	TOTAL FUND REVENUE	101.41	494.94	.00	(494.94)	.0

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

DARK FIBER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DARK FIBER REVENUE					
48-00-7120	CONSTRUCTION	.00	.00	29,443.99	29,443.99	.0
	TOTAL DARK FIBER REVENUE	.00	.00	29,443.99	29,443.99	.0
	TOTAL FUND EXPENDITURES	.00	.00	29,443.99	29,443.99	.0
	NET REVENUE OVER EXPENDITURES	101.41	494.94	(29,443.99)	(29,938.93)	1.7

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

TAX INCREMENT FINANCING

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TIF REVENUE					
49-00-4206	REAL ESTATE TAX	198,608.45	427,648.51	463,594.74	35,946.23	92.3
	TOTAL TIF REVENUE	198,608.45	427,648.51	463,594.74	35,946.23	92.3
	TOTAL FUND REVENUE	198,608.45	427,648.51	463,594.74	35,946.23	92.3

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

TAX INCREMENT FINANCING

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TIF REVENUE					
49-00-7120	CONSTRUCTION-OVERSIZING	.00	.00	130,000.00	130,000.00	.0
49-00-7142	ENGINEERING	.00	.00	70,000.00	70,000.00	.0
49-00-7231	DEVELOPER REIMB	.00	.00	30,000.00	30,000.00	.0
49-00-7314	LEGAL	.00	.00	1,500.00	1,500.00	.0
49-00-7333	PROFESSIONAL SERVICES-AUDIT	.00	.00	1,000.00	1,000.00	.0
49-00-7501	MISC	.00	3,006.25	170,000.00	166,993.75	1.8
49-00-7900	BOND PAY'T-INT.	.00	99,675.00	.00	(99,675.00)	.0
	TOTAL TIF REVENUE	.00	102,681.25	402,500.00	299,818.75	25.5
	TOTAL FUND EXPENDITURES	.00	102,681.25	402,500.00	299,818.75	25.5
	NET REVENUE OVER EXPENDITURES	198,608.45	324,967.26	61,094.74	(263,872.52)	531.9

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

BOND 2021 TIF ISSUE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	2012AB TIF DEBT SERVICE					
50-00-4900	TRANSFER FROM TIF SERIES 2021	.00	.00	785,350.00	785,350.00	.0
	TOTAL 2012AB TIF DEBT SERVICE	.00	.00	785,350.00	785,350.00	.0
	TOTAL FUND REVENUE	.00	.00	785,350.00	785,350.00	.0

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

BOND 2021 TIF ISSUE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	2012AB TIF DEBT SERVICE					
50-00-7900	BOND INTEREST 2021	.00	.00	199,350.00	199,350.00	.0
50-00-7950	BOND PAYMENT-PRINCIPAL 2021	.00	.00	585,000.00	585,000.00	.0
50-00-7975	BOND FEES FOR 2021	.00	.00	1,000.00	1,000.00	.0
	TOTAL 2012AB TIF DEBT SERVICE	.00	.00	785,350.00	785,350.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	785,350.00	785,350.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

VILLAGE OF MAHOMET
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

BUSINESS DISTRICT TAX

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPARTMENT 00					
52-00-4206	BUSINESS DISTRICT TAX	63,242.39	287,751.15	600,000.00	312,248.85	48.0
	TOTAL DEPARTMENT 00	63,242.39	287,751.15	600,000.00	312,248.85	48.0
	TOTAL FUND REVENUE	63,242.39	287,751.15	600,000.00	312,248.85	48.0

VILLAGE OF MAHOMET
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2026

BUSINESS DISTRICT TAX

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
52-00-7120	CONSTRUCTION & IMPR	8,214.84	8,214.84	130,000.00	121,785.16	6.3
52-00-7142	ENGINEERING	.00	.00	250,000.00	250,000.00	.0
52-00-7225	GRANTS	.00	57,928.00	278,000.00	220,072.00	20.8
52-00-7230	REBATES	.00	.00	67,000.00	67,000.00	.0
52-00-7314	LEGAL	.00	.00	1,000.00	1,000.00	.0
52-00-7333	PROFESSIONAL SRV	.00	.00	25,000.00	25,000.00	.0
52-00-7501	MISCELLANEOUS	.00	3,010.65	70,000.00	66,989.35	4.3
	TOTAL DEPARTMENT 00	8,214.84	69,153.49	821,000.00	751,846.51	8.4
	TOTAL FUND EXPENDITURES	8,214.84	69,153.49	821,000.00	751,846.51	8.4
	NET REVENUE OVER EXPENDITURES	55,027.55	218,597.66	(221,000.00)	(439,597.66)	98.9

bakertilly

Reporting and insights from the 2026 audit:

Village of Mahomet

April 30, 2026



Executive summary

We have completed our audit of the financial statements of Village of Mahomet (the Village) for the year ended April 30, 2026, and have issued our report thereon dated October 8, 2026. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your Village's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

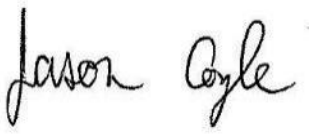
Additionally, we have included information on key risk areas Village of Mahomet should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Jason Coyle, CPA, Principal: jason.coyle@bakertilly.com or +1 (630) 645 6205
- Sebastian Dabrowski, Senior Audit Supervisor: sebastian.dabrowski@bakertilly.com or +1 (630) 645 6237

Sincerely,

Baker Tilly US, LLP



Jason Coyle, CPA, Principal

THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

BAKER TILLY ADVISORY GROUP, LP AND BAKER TILLY US, LLP, TRADING AS BAKER TILLY, ARE MEMBERS OF THE GLOBAL NETWORK OF BAKER TILLY INTERNATIONAL LTD., THE MEMBERS OF WHICH ARE SEPARATE AND INDEPENDENT LEGAL ENTITIES. BAKER TILLY US, LLP IS A LICENSED CPA FIRM THAT PROVIDES ASSURANCE SERVICES TO ITS CLIENTS. BAKER TILLY ADVISORY GROUP, LP AND ITS SUBSIDIARY ENTITIES PROVIDE TAX AND CONSULTING SERVICES TO THEIR CLIENTS AND ARE NOT LICENSED CPA FIRMS. NONATTEST SERVICES ARE PROVIDED BY BAKER TILLY ADVISORY GROUP, LP.

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the Village's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
    - Are free from material misstatement
    - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Performing tests related to compliance with certain provisions of laws, regulations, contracts and grants, as required by *Government Auditing Standards*.
- Our audit does not relieve management or those charged with governance of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Internal control matters
- Qualitative aspects of the Village's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.
Audit approach and results

Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the Village and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the Village's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

Other areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements and payables
Payroll	Pension liabilities	Long-term debt
Capital assets including infrastructure	Fund Balance/Net position calculations	Financial reporting and required disclosures

Internal control matters

We considered the Village's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the Village's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We identified the following deficiencies as material weaknesses:

External Financial Reporting

In theory, a properly designed system of internal control staffed with enough people with sufficient training would provide the Village with the ability to not only process and record monthly transactions, but also to prepare the annual financial statements.

The definition of a material weakness in internal control includes consideration of the year-end financial reporting process. To avoid the auditor reporting a material weakness in internal control, your system of controls would need to be able to accomplish the following:

- Present the books and records to the auditor in such a condition that the auditor is not able to identify any material journal entries as a result of audit procedures.

  The Village engaged us to assist in the preparation of certain accrual and other journal entries. Although we were engaged by the Village to prepare these entries, current standards state these entries should be identified by the Village's existing internal controls.

During the course of the audit, we did identify material adjusting journal entries that were not identified by the Village's existing internal controls, and therefore, could have resulted in misstatements to the Village's financial statements. We have discussed the adjustments with management, requesting that the entries be made within the Village's financial accounting system.

- Be capable of preparing a complete set of year-end financial statements in such a condition that the auditor is not able to identify any material changes as a result of the audit. This includes drafting the individual fund statements, making GASB No. 34 conversion entries, drafting the government-wide statements, and preparing note disclosures.

- We were engaged by the Village to prepare the Village's financial statements and accompanying notes to the financial statements. The Village does not currently have an internal control system over financial reporting designed to provide for the preparation of the financial statements, including the notes, as required by professional standards.

This level of internal control over financial reporting can be a difficult task for governments. Most governments operate with only enough staff to process monthly transactions and reports, and often rely on auditors to prepare certain year-end audit entries and handle the year-end financial reporting. As this is the case with the Village, we are required to inform you that these are material weaknesses in your internal controls.

Segregation of duties

A properly designed system of internal control includes adequate staffing as well as policies and procedures to properly segregate duties. This includes systems that are designed to limit the access or control of any one individual to the Village's assets or accounting records, and to achieve a higher likelihood that errors or irregularities in the Village's accounting processes would be discovered by staff in a timely manner.

Water billing and collection

- We noted the same individual is responsible for entering account information, applying billing rates, uploading manual usage reads, and making account adjustments within the Village's billing system. Additionally, the individual has the ability to handle cash if necessary. We recommend, as best as possible with limited staffing, the Village separate responsibilities within the water billing and collection process. In particular, the individual responsible for maintaining the billing system should not have access to cash collections.

Journal entries

- Proper review and approval of adjusting journal entries is an integral part of a sufficient internal control system. The Director of Finance has access in the system to prepare and modify journal entry amounts and also performs bank reconciliations. The Village should evaluate if the general ledger system can appropriately limit this access to just approval. The Village could also consider implementing a monitoring control that verifies every journal entry is initiated and approved by different personnel.

Cash reconciliations

- We identified that there is no secondary review of the monthly bank reconciliations by an individual other than the preparer. We recommend the Village identify an individual, other than the reconciliation preparer, who can review the reconciliations. This review process should also be documented.

A properly designed system of internal control includes adequate staffing as well as policies and procedures to properly segregate duties. This includes systems that are designed to limit the access or control of any one individual to your government's assets or accounting records, and to achieve a higher likelihood that errors or irregularities in your accounting processes would be discovered by your staff in a timely manner.

At this time, due to staffing and financial limitations, the proper internal controls are not in place to achieve adequate segregation of duties. As a result, errors, irregularities or fraud could occur as part of the financial reporting process that may not be discovered by someone in your organization. Therefore, we are reporting a material weakness related to the internal control environment.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Village are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2026. We noted no transactions entered into by the Village during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.

- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Net pension liability/asset and related deferrals	Evaluation of information provided by the Illinois Municipal Retirement Fund and other actuarial studies	Reasonable in relation to the financial statements as a whole
Allowance for doubtful accounts	Evaluation of historical revenues and loss levels with the analysis on collectability of individual amounts	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the Village or that otherwise appear to be unusual due to their timing, size or nature.

Significant difficulties encountered during the audit

We encountered no significant difficulties in dealing with management and completing our audit.

Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the basic financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit

Audit report

There have been no departures from the auditors' standard report.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial, and to communicate accumulated misstatements to management. The schedule within the attachments summarizes the uncorrected misstatements, other than those that are clearly trivial, that we presented to management and the material corrected misstatements that, in our judgment, may not have been detected except through our auditing procedures. In our judgment, neither the uncorrected misstatements nor the misstatements that management corrected, either individually or in the aggregate, indicate matters that could have had a significant effect on the Village's financial reporting process.

Management has determined that the effects of the uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the basic financial statements under audit.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Village's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The attachments include copies of other material written communications, including a copy of the management representation letter.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the Village's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date of the financial statements, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

Independence

We are not aware of any relationships between Baker Tilly and the Village that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with the Village's related parties.

Other matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information which accompanies the financial statements but is not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America or the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting and conversion journal entries
- Compiled regulatory reports

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

Board resources

Our business is to know every aspect of yours and to maintain a constant lookout for what's next. We invite you to learn about some of the trending challenges and opportunities for public sector organizations like yours and how Baker Tilly can help.

To explore more trending topics and regulatory updates, visit our resource page at https://www.bakertilly.com/insights/audit-committee-resource-page.



Capital project oversight

Public sector capital projects face increasing pressure from cost escalation, supply chain disruption, regulatory complexity and heightened scrutiny around transparency and accountability. Strong planning, governance and controls are critical across the full project life cycle, from feasibility and funding strategy through execution and closeout.

Independent oversight helps chart a clear course from planning to delivery. Our teams work alongside leadership to strengthen governance, establish financial and contractual controls, align funding with project goals and monitor performance throughout execution, helping projects stay on schedule, within budget and aligned with community priorities.



Succession planning

An aging workforce, rising retirement rates and competition for specialized talent make succession planning a fiscal and operational priority for public sector organizations.

By identifying critical roles, assessing workforce risk, building internal talent pipelines and integrating succession planning with broader workforce strategies, Baker Tilly helps organizations preserve institutional knowledge and maintain continuity, today and into the future.



Economic development

Successful economic development depends on disciplined planning, sound financial analysis and coordinated execution. Public sector leaders must balance incentives, infrastructure investment, funding opportunities and stakeholder priorities while maintaining fiscal responsibility.

Baker Tilly supports local governments with strategic and financial planning, incentive structuring and negotiation, tax increment financing administration, project financing, grant strategy, and economic and fiscal impact analysis. This integrated approach helps leaders move from vision to action, strengthening communities and advancing sustainable, long-term growth.

Management representation letter

October 8, 2026

Baker Tilly US, LLP
1301 W. 22nd Street, Suite 400
Oak Brook, Illinois 60523

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Village of Mahomet as of April 30, 2026 and for the then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Mahomet and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 13, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America U.S. GAAP.

2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government and all component units required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.

3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable in accordance with accounting principles generally accepted in the United States of America U.S. GAAP.

6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of accounting principles generally accepted in the United States of America.

7) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

8) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

9) We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the basic financial statements as a whole.

10) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.

11) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the appropriate accounts.

12) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.

13) Guarantees, whether written or oral, under which the Village is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

14) We have provided you with:

    a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.

    b) Additional information that you have requested from us for the purpose of the audit.

    c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

    d) Minutes of the meetings of Village Board or summaries of actions of recent meetings for which minutes have not yet been prepared.

15) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.

16) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

    a) Management,

b) Employees who have significant roles in internal control, or

c) Others where the fraud could have a material effect on the financial statements.

17) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

18) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

19) There are no related parties or related party relationships and transactions, including side agreements, of which we are aware.

Other

20) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

21) We have a process to track the status of audit findings and recommendations.

22) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.

24) The Village of Mahomet has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.

25) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

26) There are no:

a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.

b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.

c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.

d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.

e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.

27) We have made all management decisions and performed all management functions in relation to the nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, as identified in the engagement letter or an addendum to the engagement letter. We have designated Carole Tempel, an employee with suitable skill, knowledge, and/or experience to oversee the services received. Furthermore, we have established and maintained internal controls, including monitoring activities related to the nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, and we have evaluated and accept responsibility for the adequacy and results of the nonattest services received.

The nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, are listed below.

a) Financial statement preparation

b) Adjusting journal entries

c) Compiled regulatory reports

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

28) The Village of Mahomet has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

29) The Village of Mahomet has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

30) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if any. Component units have been properly presented as either blended or discrete.

31) The financial statements include all fiduciary activities required by GASB No. 84.

32) The financial statements properly classify all funds and activities.

33) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

34) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.

35) The Village of Mahomet has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.

36) Provisions for uncollectible receivables, if any, have been properly identified and recorded.

37) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

38) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

39) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

40) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).

41) Provision, when material, has been made to reduce excess or obsolete inventories to their estimated net realizable value.

42) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

43) Tax-exempt bonds issued have retained their tax-exempt status.

44) We have appropriately disclosed the Village of Mahomet's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.

45) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

46) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

47) With respect to the supplementary information, (SI):

    a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

    b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

48) We assume responsibility for, and agree with, the findings of specialists in evaluating the actuarial valuations of the police pension and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.

49) We agree with the restatement presented in the current year's financial statements.

50) We assume responsibility for, and agree with, the information provided by the Illinois Municipal Retirement Fund as audited by their auditors relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.

51) We have reviewed existing contracts and determined there are no items requiring accounting or reporting as leases/subscriptions.

52) We have implemented GASB Statement No. 100, *Accounting Changes and Error Corrections*, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.

53) We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as the measurement date in accordance with the requirements of GASB 72 – *Fair Value Measurement*. In addition our disclosures related to fair value measurements are consistent with the objectives outlined in GASB 72. We have evaluated the fair value information provided to us by brokers, pricing services or other parties that has been used in the financial statements and believe this information to be reliable and consistent with the requirements.

54) The auditing standards define an annual report as "a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the financial results and financial position as set out in the financial statements." Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditors' report thereon. Our annual report is comprised of annual financial report. We have provided you with the final version of the annual report. There are no material inconsistencies between the financial statements and any other information contained within the annual report.

Sincerely,

Village of Mahomet

Signed: _____

Signed: _____

Village of Mahomet
SUMMARY OF UNCORRECTED FINANCIAL STATEMENT MISSTATEMENTS

April 30, 2026

	Financial Statements Effect - Debit (Credit) to Financial Statement Total									
	Current Assets	Noncurrent Assets	Total Assets/ Deferred Outflows	Current Liabilities	Noncurrent Liabilities	Total Liabilities/ Deferred Inflows	Total Net Position/ Fund Balances	Total Revenues	Total Expenses/ Expenditures	Change in Net Position/ Fund Balances
Governmental Activities	-	-	775,611	-	-	(623,637)	(118,728)	-	(65,662)	70,410
Business-Type Activities	-	-	97,112	-	-	102,844	(199,956)	(98,791)	97,293	(17,332)
Water	-	-	38,151	-	-	115,005	(153,156)	(39,830)	112,620	65,978
Sewer	-	-	58,960	-	-	7,677	(66,637)	(58,960)	4,511	(63,471)

Accounting changes relevant to Village of Mahomet

Future accounting standards update

GASB statement number	Description	Potentially impacts you	Effective date
103	Financial reporting model improvements	✔	4/30/27
104	Disclosure of certain capital assets	✔	4/30/27
105	Subsequent events	✔	4/30/28

Further information on upcoming GASB pronouncements.

Changes to the financial reporting model

GASB Statement 103, *Financial Reporting Model Improvements*, builds on Statement 34 by providing key targeted improvements to the financial reporting model. Its requirements are designed to:

- Enhance the effectiveness of governmental financial reports in providing information essential for decision making and assessing a government's accountability, and
- Address certain application issues.

The targeted improvements contained in Statement 103 establish or modify existing accounting and financial reporting requirements related to:

- Management's discussion and analysis: While the overall requirements do not substantially change management's discussion and analysis, the modifications are meant to improve the analysis included in this section and provide details about the items that should be discussed as currently known facts, decisions, or conditions expected to have a significant financial effect in the subsequent period.
- Unusual or infrequent items (previously known as extraordinary and special items): The new statement simplifies GASB literature by eliminating the separate presentation of extraordinary and special items. Under the requirement of Statement 103, applicable items will either be identified as unusual or infrequent, or both.
- Presentation of the proprietary fund statement of revenues, expenses and changes in fund net position: The changes are designed to improve consistency around the classification of items in these statements by better defining what should be included in operating revenues and expenses and nonoperating revenues and expenses including, for example, the addition of subsidies received or provided as a new category of nonoperating revenues and expenses.
- Major component unit information, and budgetary comparison information: Statement 103 is designed to improve the consistency of the reporting of major component unit information and budgetary comparison information by specifying required placement of that information.

Revisions to disclosures for certain capital assets

Governments are required to provide information on capital assets in the footnotes to the financial statements as outlined in GASB Statement No. 34. Recent standards have impacted the accounting and reporting for capital assets and as a result GASB issued Statement No. 104, *Disclosure of Certain Capital Assets* to provide enhanced disclosures for certain capital assets, including:

(a) Lease assets reported under Statement No. 87, intangible right-to-use assets reported under Statement No. 94 and subscription assets reported under Statement No. 96 should all be disclosed separately, and by major class of underlying asset. In addition, if there are any other intangible assets reported, they should also be disclosed separately.

(b) Capital assets that are held for sale should have the ending balance with separate disclosure for historical cost and related accumulated depreciation as well as any outstanding debt for which the asset is pledged as collateral disclosed by major class of asset. Assets held for sale are defined as those for which the government has decided to pursue the sale, and it is probable that the sale will be finalized within one year of the financial statement date.

While these changes are focused on footnote disclosures, it is important to plan ahead to ensure the required information is available for implementation.

Updated guidance for the financial reporting of subsequent events

GASB Statement No. 105, *Subsequent Events, which supersedes GASB Statement No. 56*, is intended to enhance consistency in the application of requirements for subsequent events.

The Statement defines subsequent events as transactions or other events that occur after year end but before the date the financial statements are available to be issued. The date the financial statements are available to be issued is the date at which (a) the financial statements are complete in a form and format that complies with generally accepted accounting principles (GAAP) and (b) approvals necessary for issuance have been obtained, or typically the opinion date. The definition of subsequent events in this Statement modifies the subsequent events time frame throughout the GASB literature.

The Statement also clarifies:

- The different types of subsequent events (recognized and nonrecognized events)
- When note disclosures are required
- The information that should be included in those note disclosures

Two-way audit communications

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.

b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:

    - Identify types of potential misstatements
    - Consider factors that affect the risks of material misstatement
    - Design tests of controls, when applicable and substantive procedures

c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs. For audits performed in accordance with *Government Auditing Standards*, our report will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose.

d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*.

We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs. For audits done in accordance with *Government Auditing Standards*, our report will include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (b) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance and, (c) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

We are very interested in your views regarding certain matters. Those matters are listed here:

a. We typically will communicate with your top level of management unless you tell us otherwise.

b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.

c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.

d. We anticipate that the Village will receive an unmodified opinion on its financial statements

e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?

f. Have you had any significant communications with regulators or grantor agencies?

g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?

b. The detection or the possibility of fraud?

We also need to know if you have taken action in response to developments in financial reporting, laws, accounting standards, governance practices or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the early part of the calendar year. Our final financial fieldwork is scheduled during the summer to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means or wish to provide other feedback. We welcome the opportunity to hear from you.



bakertilly

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Village of Mahomet, Illinois

Financial Statements and
Supplementary Information

April 30, 2026

Village of Mahomet

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April 30, 2026

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Independent Auditors' Report

To the President and Board of Trustees of
Village of Mahomet

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Mahomet (the Village), as of and for the year ended April 30, 2026, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village as of April 30, 2026 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards).* Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The accompanying supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2026 on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.



Oak Brook, Illinois
October 8, 2026

As management of the Village of Mahomet, we offer readers of these Financial Statements a narrative overview and analysis of the financial activities of the Village of Mahomet for the fiscal year ended April 30, 2026.

Financial Highlights

- The total assets $111,329,764 and deferred outflows $1,728,054 of the Village of Mahomet exceeded its liabilities $20,276,889 and deferred inflows $9,610,657 at the close of the most recent fiscal year for both the governmental and business-type activities by a total of $83,170,272 *(Net Position)*.

- The Village's total Net Position increased by $3,626,077 for the reporting year over the previous fiscal year.

- As of the close of the current fiscal year, the Village of Mahomet's Governmental Funds reported combined fund balances of $10,570,748 an increase of $593,115 over the prior year.

- At the end of the current fiscal year, unassigned fund balance for the general fund was $5,793,493, or 80.2% of total general fund expenditures.

- The total outstanding bonded debt as of 4/30/2026, is $8,200,000.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Village of Mahomet's basic Financial Statements. The Village's basic Financial Statements comprise three components: (1) government-wide Financial Statements, (2) fund Financial Statements, and (3) notes to the Financial Statements. This report also contains supplementary information in addition to the basic Financial Statements themselves.

Government-wide Financial Statements. The *government-wide Financial Statements* are designed to provide readers with a broad overview of the Village of Mahomet's finances, in a manner like private-sector business. They report all funds of the Village of Mahomet including Governmental activities and Business-type activities.

- The *statement of Net Position* presents information on the Village of Mahomet's assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, with the difference reported as *Net Position*. Over time, increases or decreases in Net Position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating. Net position has been increasing over the past years.

- The *Statement of Activities presents* information showing how the government's Net Position changed during the most recent fiscal year. All changes in Net Position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*.

The governmental activities of the Village of Mahomet include General Government, Public Safety (Police, ESDA), Highways and Streets, Culture/Park and Recreation, Community Development, Economic Development, and interest on long-term debt. Business-type activities include Water and Wastewater Enterprise funds.

Fund Financial Statements. A fund is a grouping of related accounts which is used to maintain control over resources segregated for specific activities or objectives. The Village of Mahomet, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. *Governmental Funds* are used to account for essentially the same functions reported as *Governmental Activities* in the government-wide Financial Statements. However, unlike government-wide Financial Statements, Governmental Fund Financial Statements focus on *near-term inflows and outflows of spendable resources,* as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of Governmental Funds is narrower than that of the government-wide Financial Statements, it is useful to compare the information presented for *Governmental Funds* with similar information presented for *Governmental Activities* in the government-wide Financial Statements. By doing so, readers may better understand the long-term impact of the Government's near-term financing decisions. Both the Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures, and Changes in fund balances provide a reconciliation to facilitate this comparison between G*overnmental Funds* and G*overnmental Activities*.

The Village of Mahomet maintains 14 individual Governmental Funds. Information is presented separately in the Governmental Fund Balance Sheet as well as in the Governmental Fund Statement of Revenues, Expenditures, and Changes in fund balances for the General Fund and the Tax Increment Financing Fund, which are both considered to be major funds. Data from the other Governmental Funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major Governmental Funds is provided in the form of *combining statements* elsewhere in this report.

The Village adopts an Annual Appropriated Budget for its General Fund and other major funds. Budgetary comparison statements have been provided for the General Fund and other major Governmental Funds to demonstrate compliance with the budget.

Business-type activities. The Village of Mahomet maintains basic public services by providing a combined Water and Wastewater system for residents. These functions are accounted for in this audit as business-type activities or Enterprise Funds. The Village's total Net Position for all proprietary fund types was $22,601,544 *(total Net Position).*

Fiduciary Funds. Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. Fiduciary Funds are not reflected in the Government-wide Financial Statements because the resources of those funds are not available to support the Village's programs. The accounting method used for Fiduciary Funds is like that used for Proprietary Funds. The only fiduciary fund utilized by the Village is the Police Pension Trust Fund.

Notes to the Financial Statements. The notes provide additional information which is essential to full understanding of the data provided in the government-wide and fund Financial Statements.

Other information. In addition to the basic Financial Statements and accompanying notes, this report also presents certain *required supplementary information.* This required supplementary information includes information concerning the Village of Mahomet's progress in funding its obligation to provide pension benefits to its employees, budgetary comparison schedules for its major governmental funds and related notes. This report also contains additional supplementary information on governmental activities and legal debt margin calculations, assessed valuation, tax rates, taxes extended, and taxes collected.

Government-wide Financial Analysis

Condensed Financial Information

Statement of Net Position

	Governmental Activities		Business-type Activities		Total	
	2026	2025	2026	2025	2026	2025
Current and Other Assets	$ 19,800,391	$ 17,907,906	$ 9,516,723	$ 8,391,736	$ 29,317,114	$ 26,299,642
Capital Assets	60,788,310	59,670,720	21,224,340	20,477,934	82,012,650	80,148,654
Total Assets	80,588,701	77,578,626	30,741,063	28,869,670	111,329,764	106,448,296
Deferred Outflows	1,668,746	2,112,705	59,308	150,126	1,728,054	2,262,831
Long-Term Liabilities	11,904,213	13,248,278	7,329,996.00	7,284,805.00	19,234,209	20,533,083
Other Liabilities	290,512	526,571	752,168	97,260	1,042,680	623,831
Total Liabilities	12,194,725	13,774,849	8,082,164	7,382,065	20,276,889	21,156,914
Deferred Inflows	9,493,994	8,008,003	116,663	2,015	9,610,657	8,010,018
Net Position						
Net Investment in Capital Assets	51,746,889	50,143,415	13,918,182	13,371,412	65,665,071	63,514,827
Restricted	3,707,614	3,037,081	37,022	-	3,744,636	3,037,081
Unrestricted	5,114,225	4,727,983	8,646,340	8,264,304	13,760,565	12,992,287
Total Net Position	$ 60,568,728	$ 57,908,479	$ 22,601,544	$ 21,635,716	$ 83,170,272	$ 79,544,195

As noted earlier, Net Position may serve over time as a useful indicator of a government's financial position. In the case of the Village of Mahomet, assets of $111,329,764 and deferred outflows of $1,728,054 exceeded liabilities of $20,276,889 and deferred inflows of $9,610,657 by $83,170,272 at the close of the fiscal year.

The largest portion of the Village's Net Position reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt still outstanding used to acquire those assets. The Village of Mahomet uses capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided by other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A portion of the Village's Net Position represents resources which are subject to external restrictions on how they may be used.

Statement of Activities

	Governmental Activities		Business-type Activities		Total	
	2026	2025	2026	2025	2026	2025
Revenues:						
Program Revenues						
Charges for Services	$ 1,037,863	$ 991,535	$ 3,409,402	$ 3,323,483	$ 4,447,265	$ 4,315,018
Oper. Grants and Contr.	666,016	591,408	-	-	666,016	591,408
Capital Grants and Contr.	54,557	57,588	-	-	54,557	57,588
General Revenues						
Property Taxes	7,365,913	6,498,431	34,029	35,706	7,399,942	6,534,137
Unrestricted Shared Intergovernmental	5,081,739	4,361,321	-	-	5,081,739	4,361,321
Interest Income	383,828	359,899	318,062	197,491	701,890	557,390
Miscellaneous	243,187	307,824	23,721	4,596	266,908	312,420
Total Revenues	14,833,103	13,168,006	3,785,214	3,561,276	18,618,317	16,729,282
Expenses:						
General Government	924,875	938,390	-	-	924,875	938,390
Public Safety	2,702,807	2,545,319	-	-	2,702,807	2,545,319
Highways and Streets	3,227,637	2,610,919	-	-	3,227,637	2,610,919
Culture and Recreation	906,880	1,033,748	-	-	906,880	1,033,748
Planning and Zoning	345,442	334,567	-	-	345,442	334,567
Economic Development	4,057,296	3,372,897	-	-	4,057,296	3,372,897
Interest on Debt	197,072	257,817	-	-	197,072	257,817
Water	-	-	823,688	880,703	823,688	880,703
Sewer	-	-	1,806,543	1,519,388	1,806,543	1,519,388
Total Expenses	12,362,009	11,093,657	2,630,231	2,400,091	14,992,240	13,493,748
Excess (Deficiency)	2,471,094	2,074,349	1,154,983	1,161,185	3,626,077	3,235,534
Transfers	189,155	32,640	(189,155)	(32,640)	-	-
Change in Net Position	2,660,249	2,106,989	965,828	1,128,545	3,626,077	3,235,534
Beginning Net Position	57,908,479	55,801,490	21,635,716	20,507,171	79,544,195	76,308,661
Ending Net Position	$ 60,568,728	$ 57,908,479	$ 22,601,544	$ 21,635,716	$ 83,170,272	$ 79,544,195

Governmental Activities. Governmental Activities increased the Village's Net Position by $2,660,249. A large part of the increase is due to increased Real Estate Tax ($867,482), State Income Tax ($44,015), Sales Tax ($657,744) and Utility Tax ($13,713).

Revenues for governmental activities for the Village of Mahomet are generated from several different sources and for the most part are dependent upon different financial factors. Most of the general revenue is derived from property taxes, which provides long-term stability, though there is a healthy balance of support from sales, income, and utility taxes.

Economic Development expenses constituted the largest single category of expense within Governmental Activities, totaling $4,057,296 or 32.82% of total expenses of $12,362,009. Highways & Streets expenses were next at $3,227,637 or 26.11% of total expenses in governmental activities.

Business-type Activities. There was an increase in Net Position over the previous fiscal year of $965,828. A large part of this increase is due to increased charges for services revenue and increased transfers in. The excess revenues are being set aside for future infrastructure capital improvement projects.

Financial Analysis of the Government's Funds

As noted earlier, the Village of Mahomet uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the Village's G*overnmental Funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Village's financing requirements. *Unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the Village of Mahomet's Governmental Funds reported combined fund balances of $10,570,748, an increase of $593,115 over the prior year. Of these fund balances, $5,793,493 or 54.81%, constitutes *unassigned fund balance,* which is available for spending at the government's discretion.

The General Fund balance increased $142,632.

The Tax Increment Financing Fund decreased by $535,593; expenditures and transfers out increased more than Revenue did for the TIF district.

Business-type funds. Enterprise, Proprietary, or Business-type funds are used to account for Business-type Activities such as services provided to the public. For the Village of Mahomet, these activities are financed by user charges, including Water and Wastewater utility billings and Water and Wastewater system connection fees. These funds experienced an increase of $965,828 in Net Position.

Budgetary Highlights

The Village Staff develops a working operating budget prior to the beginning of each fiscal year. This working budget is based on Village Board goals regarding which programs to fund, capital projects and purchases desired, levels of taxation, types and amounts of user fees, estimates of State revenues, historical operating expenses, and desired cash reserves and fund balance. The working budget is presented to the Village Board and adopted by a majority vote. The Village Staff uses this budget to guide operations throughout the fiscal year.

The legal spending limits of the Village of Mahomet, as well as most Municipal Governments, are set by the Appropriation Ordinance. The Appropriation Ordinance is also developed by Village Staff, considering the maximum acceptable spending for operations and other possible contingencies. The Appropriation Ordinance is passed by the Village Board in accordance with State statutes. If the Municipality has erred by underestimating the Appropriation Ordinance for a particular year, there are a few remedies available to correct the error.

During the Fiscal Year 2026, the Budget was not amended. Explanations of significant variations between the final budget and actual operations in the General Fund and Tax Increment Financing Fund are as follows:

- In the General Fund, revenues exceeded budgeted amounts. The final budgeted amount was $6,134,530 with actual revenues being $7,002,795, a positive variance of $868,265.

- Expenses in the General Fund, which include General Government, Public Safety (Police, ESDA), Highways and Streets, Culture and Recreation, Planning and Zoning, Economic Development, Debt Service, and Capital Outlay, had a final budgeted amount of $8,854,948 with actual expenditures being $7,226,141. The fiscal year ended with a positive variance in the amount of $1,628,807.

- Actual revenues of $4,577,141 in the Tax Increment Financing fund were above the budgeted amount of $4,520,020 by $57,121. Actual expenditures of $4,380,889 were under the budgeted amount of $4,404,415 by $23,526.

Capital Asset and Debt Administration

Capital assets. The Village's capital assets totaled $82,012,650 for its Governmental ($60,788,310) and Business-type ($21,224,340) activities as of April 30, 2026. Capital Assets include land, buildings and improvements, equipment, water/wastewater distribution system, and infrastructure.

Additional information on the Village's capital assets can be found in Note 2 in the Notes to Basic Financial Statements of this report.

Long-term debt. At the end of the current fiscal year, the Village of Mahomet had total bonded debt outstanding of $8,200,000. Of this amount, $835,000 counts against the Village's statutory debt limitation of 8.625% of total assessed valuation. The entire amount is backed by the full faith and credit of the Village.

The Village of Mahomet's total bonded debt decreased by $690,000 during Fiscal Year 2026. Additional information on the Village's long-term debt can be found in Note 2 in the Notes to Basic Financial Statements of this report.

Notes or Loans Payable

The Village entered into a loan agreement with First State Bank of Forrest for the purchase of a Street Sweeper for Village use. The original amount of the loan was $367,000 with a total of five annual payments. The first payment was due on October 1, 2025, and the fifth and final payment due October 1, 2029. The loan balance at the end of this fiscal year was $289,762.

Economic Factors and Next Year's Budgets and Rates

The equalized assessed value (EAV) of taxable property in the Village of Mahomet for the 2025 levy year was $359,685,795, which represents one-third market value. Residential developments constitute 90% of the EAV. The Village's tax rate at December 31, 2025, was .77107 per $100 of assessed value. This tax rate includes the amount of money the Village receives from the township for the ½ road and bridge tax. Keeping the Village's tax rate low has been a long-standing goal for the Village of Mahomet. The percentage of real estate taxes collected has been over 99% in past years.

One of the Village's largest single sources of revenue is property taxes, which are extremely stable. Increases in the Village's annual levy is limited by the Property Tax Extension Limitation Law (PTELL). PTELL limits the increase in the property tax extensions (total taxes billed for non-home-rule taxing districts) to the lower of the National Consumer Price Index or 5%, excluding any new growth.

State shared revenues are estimated for the Fiscal Year 2026 to increase per capita. Fiscal Year 2026 Budget Forecast Income Tax at $170.00 per capita, State Use Tax at $18.00 per capita, Cannabis tax at $1.66 per capita, and Motor Fuel Tax at $20.50 per capita due to the statewide Transportation Renewal Fund tax increase.

In Fiscal Year 2026 Village staff approved eighteen (18) site construction permits for commercial / industrial site development with a total reported private site construction value of approximately $1.3M. The commercial / industrial site construction permits include permits for new construction, fit outs, remodels, and signage. The commercial and industrial permits issued were spread across multiple areas of the Village in locations within the Commercial Core, Middletown, Southwest Mahomet, East Village East US150 Gateway and Northeast Mahomet functional framework areas.

One (1) final plat was approved in FY 2026 for Harvest Edge Phase 2 and 3 which includes a total of 67 new residential lots and will complete Country Ridge Drive across the subdivision and connect with County Road 425 East. Harvest Edge Subdivision Phases 2 and 3, Sangamon Fields LSRD Subdivision Phase 3, Prairieside LSRD Subdivision Phase 2, and Prairieview Commons Commercial Subdivision are all under construction.

Two (2) rezonings and one (1) conditional use permit were approved in FY 2026. The rezonings were related to agricultural use of an existing church property and residential development of undeveloped land off of Thornewood Drive. The conditional use is related to establishment of a private recreation facility.

The Village Board accepted public infrastructure related to Thornewood LSRD Subdivision Phase 2 with a total approximate value of $1.5M.

Following several years of significant park improvements, capital activity remained limited during Fiscal Year 2026 due to available funding. The department focused primarily on maintaining existing parks and facilities, completing targeted drainage improvements at Brent Johnson Park, installing shade structures at Barber Park, and continuing planning for future improvements, including the proposed pickleball complex. The department also began transitioning a full-time recreation position near the end of the fiscal year following the departure of its Recreation Manager.

Recreation revenues experienced strong growth during Fiscal Year 2026. Recreation revenues continued their overall upward trend during Fiscal Year 2026. Registration fee revenue increased approximately 14%, while field rental revenue increased approximately 11%. Indoor rental revenue decreased approximately 19%, concession revenue decreased approximately 5%, and donations and sponsorship revenue remained essentially unchanged. Overall recreation revenue increased approximately 9.5%.

Long-term financial planning. Management's top priority for the next several years will continue to center on the rehabilitation of the Village's aging infrastructure and new capital improvement projects. In May 2025, the Village approved the five-year Capital Plan in conjunction with the Fiscal Year 2026 Budget. The five-year plan provides a blueprint for future spending over the next five years, including the funding for Village's streets, stormwater, and sidewalk projects, as well as other infrastructure projects and capital equipment purchases. The Capital Improvement Program for fiscal year 2026 has 103 projects with an estimated cost of $9,579,287.80. The Program will be utilized by the current Board in developing a financing framework and setting priorities for individual projects.

Water and Wastewater revenues are reviewed annually to see if an increase in Water or Wastewater rates is currently needed. The Village was in the process of an in-depth comprehensive study on operational costs and revenues in FY 2026, so any rate changes were delayed until the start of FY 2027 after the study was completed. There was no rate increase for FY 2025 or FY 2026. After the study was completed, effective May 1, 2026, the board of trustees approved a change in the water facility charge from $5.00 to $10.00 per month and wastewater facility charge from $5.00 to $15.00 per month and leaving rates alone for another year. The increase in Water revenues will be utilized to offset the increase in operational expenses and retire current debt for projects scheduled in the Water Capital improvement plan and other capital improvement projects. The increase in Wastewater revenues will also be utilized to offset the increase in operational expenses and pay for much needed capital improvement projects.

The Illinois Municipal Retirement Fund (IMRF) Contribution rate for calendar year 2025 is 7.49%. The Employee Contribution will remain at 4.50%. The Village has a net pension asset of $170,627 for Regular IMRF and a net pension asset of $238,456 for SLEP. Each year, an independent actuary calculates an Employer Contribution rate for each employer. In addition to retirement benefits, IMRF also provides death and disability benefits. Employer contributions for IMRF are paid directly from the levied funds and Water/Wastewater funds.

The Village will face some long-term financial challenges with increased benefit cost for employees, e.g., health insurance, funding for pension plans and staffing levels. The Police Pension Fund was established, and an ordinance adopted on December 20, 2011, mandated by the 2010 census numbers. The future pension costs for the Police department create a net pension liability in the amount of $2,616,550. The Village funds the Police Pension by Real Estate Levy and a transfer from General Corporate funds. The Village will continue to levy taxes for contributions to the IMRF, Social Security, and Police Pension Funds. The Village will need to focus on finding more effective measures to reduce expenditures, staffing, and continue to provide quality services to a growing community.

There are currently no other known contingencies that would force a major change in the Village's budgeting, spending, or taxation.

Requests for Information

This financial report is designed to provide a general overview of the Village's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Village Treasurer, Village of Mahomet, 503 E. Main, P.O. Box 259, Mahomet, IL 61853 or call (217) 586-4456 or email ctempel@mahomet-il.gov.

Village of Mahomet

Statement of Net Position
April 30, 2026

	Governmental Activities	Business-Type Activities	Total
Assets and Deferred Outflows of Resources			
Assets			
Cash and investments	$ 9,818,535	$ 8,763,910	$ 18,582,445
Receivables (net):			
Property taxes	8,421,957	34,123	8,456,080
Other taxes	52,796	-	52,796
Accounts	-	647,220	647,220
Internal balances	(10,950)	10,950	-
Due from other governmental units	996,947	-	996,947
Prepaid items	149,045	23,498	172,543
Net pension asset	372,061	37,022	409,083
Capital assets:			
Capital assets not being depreciated	3,308,636	1,520,152	4,828,788
Capital assets, being depreciated	82,650,635	35,833,524	118,484,159
Less accumulated depreciation	(25,170,961)	(16,129,336)	(41,300,297)
Total assets	80,588,701	30,741,063	111,329,764
Deferred Outflows of Resources			
Pension related amounts	1,668,746	59,308	1,728,054
Total deferred outflows of resources	1,668,746	59,308	1,728,054
Liabilities, Deferred Inflows of Resources and Net Position			
Liabilities			
Accounts payable	59,122	720,623	779,745
Accrued payroll	98,157	17,038	115,195
Interest payable	92,757	13,907	106,664
Unearned revenues	40,476	-	40,476
Deposits payable	-	600	600
Noncurrent liabilities:			
Due within one year	793,750	679,888	1,473,638
Due in more than one year	11,110,463	6,650,108	17,760,571
Total liabilities	12,194,725	8,082,164	20,276,889
Deferred Inflows of Resources			
Property taxes levied for future period	8,421,957	-	8,421,957
Pension related amounts	1,072,037	116,663	1,188,700
Total deferred inflows of resources	9,493,994	116,663	9,610,657
Net Position			
Net investment in capital assets	51,746,889	13,918,182	65,665,071
Restricted for:			
Highways and streets	811,651	-	811,651
Economic development	2,156,143	-	2,156,143
Insurance	48,316	-	48,316
Pension	498,161	37,022	535,183
Debt service	193,343	-	193,343
Unrestricted	5,114,225	8,646,340	13,760,565
Total net position	$ 60,568,728	$ 22,601,544	$ 83,170,272

See notes to financial statements

Village of Mahomet

Statement of Activities
Year Ended April 30, 2026

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Governmental Activities	Net (Expenses) Revenues and Changes in Net Position: Business-Type Activities	Net (Expenses) Revenues and Changes in Net Position: Total
Governmental activities:							
General government	$ 924,875	$ 555,108	$ -	$ -	$ (369,767)	$ -	$ (369,767)
Public safety	2,702,807	109,688	-	-	(2,593,119)	-	(2,593,119)
Highways and streets	3,227,637	-	574,386	-	(2,653,251)	-	(2,653,251)
Culture and recreation	906,880	373,067	91,630	54,557	(387,626)	-	(387,626)
Planning and zoning	345,442	-	-	-	(345,442)	-	(345,442)
Economic development	4,057,296	-	-	-	(4,057,296)	-	(4,057,296)
Interest and fiscal charges	197,072	-	-	-	(197,072)	-	(197,072)
Total governmental activities	12,362,009	1,037,863	666,016	54,557	(10,603,573)	-	(10,603,573)
Business-type activities:							
Waterworks	823,688	1,424,291	-	-	-	600,603	600,603
Sewerage	1,806,543	1,985,111	-	-	-	178,568	178,568
Total business-type activities	2,630,231	3,409,402	-	-	-	779,171	779,171
Total	$ 14,992,240	$ 4,447,265	$ 666,016	$ 54,557	(10,603,573)	779,171	(9,824,402)
General Revenues							
Taxes:							
Property taxes					7,365,913	34,029	7,399,942
Utility taxes					611,433	-	611,433
Intergovernmental:							
Income tax					1,726,438	-	1,726,438
Sales taxes					2,646,977	-	2,646,977
Replacement tax					8,544	-	8,544
Video gaming tax					88,347	-	88,347
Investment income					383,828	318,062	701,890
Miscellaneous					243,187	23,721	266,908
Total general revenues					13,074,667	375,812	13,450,479
Transfers					189,155	(189,155)	-
Change in net position					2,660,249	965,828	3,626,077
Net Position, Beginning					57,908,479	21,635,716	79,544,195
Net Position, Ending					$ 60,568,728	$ 22,601,544	$ 83,170,272

See notes to financial statements

Village of Mahomet

Balance Sheet -
Governmental Funds
April 30, 2026

	General	Tax Increment Financing
Assets		
Cash and cash equivalents	$ 5,289,673	$ 870,068
Receivables:		
Property taxes	1,934,390	5,316,830
Utility taxes	19,089	-
Other receivables	13	-
Due from other governments	792,490	-
Prepaid items	65,736	-
Total assets	$ 8,101,391	$ 6,186,898
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 43,854	$ 457
Accrued payroll	88,470	-
Due to other funds	-	10,950
Unearned revenues	-	-
Total liabilities	132,324	11,407
Deferred Inflows of Resources		
Property taxes levied for future periods	1,934,390	5,316,830
Unavailable revenues	175,448	-
Total deferred inflows of resources	2,109,838	5,316,830
Fund Balances		
Nonspendable	65,736	-
Restricted	-	858,661
Assigned	-	-
Unassigned	5,793,493	-
Total fund balances	5,859,229	858,661
Total liabilities, deferred inflows of resources and fund balances	$ 8,101,391	$ 6,186,898

See notes to financial statements

Nonmajor Governmental Funds	Total
$ 3,658,794	$ 9,818,535
1,170,737	8,421,957
33,694	52,783
-	13
204,457	996,947
83,309	149,045
$ 5,150,991	$ 19,439,280
$ 14,811	$ 59,122
9,687	98,157
-	10,950
40,476	40,476
64,974	208,705
1,170,737	8,421,957
62,422	237,870
1,233,159	8,659,827
83,309	149,045
2,569,649	3,428,310
1,199,900	1,199,900
-	5,793,493
3,852,858	10,570,748
$ 5,150,991	$ 19,439,280

See notes to financial statements

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
April 30, 2026

Total Fund Balances, Governmental Funds	$	10,570,748
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds. See Note 2.		60,788,310
Some receivables that are not currently available are reported as unavailable revenues in the fund financial statements but are recognized as revenue when earned in the government-wide statements.		237,870
The net pension asset does not relate to current financial resources and is not reported in the governmental funds.		372,061
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		1,668,746
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		(1,072,037)
Some liabilities, including long-term debt, are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes payable		(8,489,762)
Unamortized debt premium		(551,659)
Compensated absences		(246,242)
Net pension liability		(2,616,550)
Accrued interest		(92,757)
Net Position of Governmental Activities	$	60,568,728

See notes to financial statements

Village of Mahomet

Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
Year Ended April 30, 2026

	General	Tax Increment Financing	Street Improvement
Revenues			
Property taxes	$ 1,958,754	$ 4,464,715	$ -
Utility taxes	-	-	-
State income tax	1,726,438	-	-
Motor fuel tax	-	-	-
Personal property replacement tax	8,544	-	-
Sales taxes	2,003,054	-	-
Video gaming tax	88,347	-	-
Donations	91,630	-	-
Fines, forfeitures and penalties	109,688	-	-
Investment income	205,467	112,426	-
Licenses and permits	555,108	-	-
Rentals and fees	26,598	-	-
Miscellaneous	229,167	-	-
Total revenues	7,002,795	4,577,141	-
Expenditures			
Current:			
General government	762,623	-	-
Public safety	3,171,769	-	-
Highways and streets	953,704	-	-
Culture and recreation	132,005	-	-
Planning and zoning	354,021	-	-
Economic development	491,356	3,650,926	-
Capital outlay	1,186,551	729,963	-
Debt service:			
Principal	157,238	-	-
Interest and fiscal charges	16,874	-	-
Total expenditures	7,226,141	4,380,889	-
Excess (deficiency) of revenues over expenditures	(223,346)	196,252	-
Other Financing Sources (Uses)			
Transfers in	698,794	39,155	-
Transfers out	(710,000)	(771,000)	-
Note proceeds	367,000	-	-
Sales of fixed assets	10,184	-	-
Total other financing sources (uses)	365,978	(731,845)	-
Net change in fund balances	142,632	(535,593)	-
Fund Balances, Beginning, as Previously Reported	5,716,597	1,394,254	21,542
Accounting changes (see note disclosure)	-	-	(21,542)
Fund Balances, Beginning, as Adjusted	5,716,597	1,394,254	-
Fund Balances, Ending	$ 5,859,229	$ 858,661	$ -

See notes to financial statements

Nonmajor Governmental Funds	Total
$ 942,444	$ 7,365,913
612,110	612,110
-	1,726,438
574,386	574,386
-	8,544
618,571	2,621,625
-	88,347
54,557	146,187
-	109,688
65,935	383,828
-	555,108
346,469	373,067
3,836	233,003
3,218,308	14,798,244
119,709	882,332
-	3,171,769
602,403	1,556,107
766,705	898,710
-	354,021
133,641	4,275,923
665,922	2,582,436
640,480	797,718
235,578	252,452
3,164,438	14,771,468
53,870	26,776
1,773,223	2,511,172
(841,017)	(2,322,017)
-	367,000
-	10,184
932,206	566,339
986,076	593,115
2,845,240	9,977,633
21,542	-
2,866,782	9,977,633
$ 3,852,858	$ 10,570,748

See notes to financial statements

Village of Mahomet

Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended April 30, 2026

Net Change in Fund Balances, Total Governmental Funds	$	593,115
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Net Position the cost of these assets is capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense in the Statement of Activities.		
Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements		2,997,385
Depreciation is reported in the government-wide financial statements		(1,879,795)
Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.		24,675
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Debt issued		(367,000)
Principal repaid		797,718
Governmental funds report debt premiums and discounts as other financing sources (uses) or financing sources or uses. However, in the Statement of Net Position, these are reported as additions to or deductions from long-term debt. These are allocated over the period the debt is outstanding in the Statement of Activities and are reported as interest expense.		
Debt discount		55,166
Some expenses in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Compensated absences		27,178
Accrued interest on debt		214
Net pension liability, IMRF		482,333
Net pension liability, SLEP		33,784
Net pension asset, IMRF		133,605
Net pension liability, Police		314,886
Net pension asset, SLEP		238,456
Deferred outflows of resources related to pensions		(443,959)
Deferred inflows of resources related to pensions		(347,512)
Change in Net Position of Governmental Activities	$	2,660,249

See notes to financial statements

Village of Mahomet

Statement of Net Position -
Proprietary Funds
April 30, 2026

	Business-Type Activities - Enterprise Funds		
	Waterworks	Sewerage	Total
Assets and Deferred Outflows of Resources			
Current Assets			
Cash and cash equivalents	$ 4,466,591	$ 4,297,319	$ 8,763,910
Receivables:			
Property taxes	34,123	-	34,123
Accounts	254,160	393,060	647,220
Due from other funds	10,950	-	10,950
Prepaid items	10,681	12,817	23,498
Total current assets	4,776,505	4,703,196	9,479,701
Noncurrent Assets			
Capital assets:			
Capital assets not being depreciated	1,236,792	283,360	1,520,152
Capital assets being depreciated	10,402,576	25,430,948	35,833,524
Less accumulated depreciation	(8,661,706)	(7,467,630)	(16,129,336)
Other assets:			
Net pension asset	15,918	21,104	37,022
Total noncurrent assets	2,993,580	18,267,782	21,261,362
Total assets	7,770,085	22,970,978	30,741,063
Deferred Outflows of Resources			
Pension related amounts	25,501	33,807	59,308
Total deferred outflows of resources	25,501	33,807	59,308

See notes to financial statements

Statement of Net Position -
Proprietary Funds
April 30, 2026

	Business-Type Activities - Enterprise Funds		
	Waterworks	Sewerage	Total
Liabilities, Deferred Inflows of Resources and Net Position			
Current Liabilities			
Accounts payable	$ 465,628	$ 254,995	$ 720,623
Accrued payroll	7,575	9,463	17,038
Accrued interest	3,792	10,115	13,907
Note payable	-	679,888	679,888
Deposits payable	600	-	600
Total current liabilities	477,595	954,461	1,432,056
Noncurrent Liabilities			
Long-term debt:			
Compensated absences	11,919	11,919	23,838
Note payable	871,105	5,755,165	6,626,270
Total noncurrent liabilities	883,024	5,767,084	6,650,108
Total liabilities	1,360,619	6,721,545	8,082,164
Deferred Inflows of Resources			
Pension related amounts	50,163	66,500	116,663
Total deferred inflows of resources	50,163	66,500	116,663
Net Position			
Net investment in capital assets	2,106,557	11,811,625	13,918,182
Restricted for:			
Pensions	15,918	21,104	37,022
Unrestricted net position	4,262,329	4,384,011	8,646,340
Total net position	$ 6,384,804	$ 16,216,740	$ 22,601,544

See notes to financial statements

Village of Mahomet

Statement of Revenues, Expenses and Changes in Net Position -
Proprietary Funds
Year Ended April 30, 2026

	Business-Type Activities - Enterprise Funds		
	Waterworks	Sewerage	Total
Operating Revenues			
Charges for services	$ 1,424,291	$ 1,985,111	$ 3,409,402
Miscellaneous	17,063	6,658	23,721
Total operating revenues	1,441,354	1,991,769	3,433,123
Operating Expenses			
Personal services	292,717	369,839	662,556
Supplies and materials	289,697	557,760	847,457
Contractual services	127,201	212,619	339,820
Depreciation and amortization	114,073	579,585	693,658
Total operating expenses	823,688	1,719,803	2,543,491
Operating income (loss)	617,666	271,966	889,632
Nonoperating Revenues (Expenses)			
Property taxes	34,029	-	34,029
Investment income	147,023	171,039	318,062
Interest expense	-	(86,740)	(86,740)
Total nonoperating revenues (expenses)	181,052	84,299	265,351
Income (loss) before contributions and transfers	798,718	356,265	1,154,983
Contributions and Transfers			
Transfers in	-	175,000	175,000
Transfers out	(314,155)	(50,000)	(364,155)
Total contributions and transfers	(314,155)	125,000	(189,155)
Change in net position	484,563	481,265	965,828
Net Position, Beginning	5,900,241	15,735,475	21,635,716
Net Position, Ending	$ 6,384,804	$ 16,216,740	$ 22,601,544

See notes to financial statements

Village of Mahomet

Statement of Cash Flows -
Proprietary Funds
Year Ended April 30, 2026

	Business-Type Activities - Enterprise Funds		
	Waterworks	Sewerage	Total
Cash Flows From Operating Activities			
Received from customers	$ 1,432,582	$ 1,990,795	$ 3,423,377
Paid to suppliers for goods and services	7,653	(540,425)	(532,772)
Paid to employees for services	(289,845)	(366,587)	(656,432)
Other operating revenues (expenses)	(1,726)	-	(1,726)
Net cash flows from operating activities	1,148,664	1,083,783	2,232,447
Cash Flows From Investing Activities			
Investments sold and matured	37,481	-	37,481
Investment income	147,023	171,039	318,062
Net cash flows from investing activities	184,504	171,039	355,543
Cash Flows From Noncapital Financing Activities			
Paid to municipality for tax equivalent	(139,155)	(50,000)	(189,155)
Transfers	(175,000)	175,000	-
Net cash flows from noncapital financing activities	(314,155)	125,000	(189,155)
Cash Flows From Capital and Related Financing Activities			
Debt retired	-	(671,469)	(671,469)
Interest paid	-	(86,740)	(86,740)
Acquisition and construction of capital assets	(1,046,225)	(393,839)	(1,440,064)
IEPA loan proceeds	871,105	-	871,105
Net cash flows from capital and related financing activities	(175,120)	(1,152,048)	(1,327,168)
Net change in cash and cash equivalents	843,893	227,774	1,071,667
Cash and Cash Equivalents, Beginning	3,622,698	4,069,545	7,692,243
Cash and Cash Equivalents, Ending	$ 4,466,591	$ 4,297,319	$ 8,763,910

See notes to financial statements

Village of Mahomet

Statement of Cash Flows -
Proprietary Funds
Year Ended April 30, 2026

	Business-Type Activities - Enterprise Funds		
	Waterworks	Sewerage	Total
Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities			
Operating income (loss)	$ 617,666	$ 271,966	$ 889,632
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:			
Depreciation	114,073	579,585	693,658
Changes in assets and liabilities:			
Accounts receivable	(10,498)	(974)	(11,472)
Prepaid items	(3,911)	(4,367)	(8,278)
Accounts payable	421,777	227,007	648,784
Accrued salaries	2,872	3,252	6,124
Compensated absences	4,758	4,758	9,516
Net pension liability	(70,513)	(93,448)	(163,961)
Deferred outflows/inflows related to pensions	88,358	117,108	205,466
Net pension asset	(15,918)	(21,104)	(37,022)
Net cash flows from operating activities	$ 1,148,664	$ 1,083,783	$ 2,232,447

Noncash Capital and Related Financing Activities

None

See notes to financial statements

Village of Mahomet

Statement of Fiduciary Net Position -
Fiduciary Fund
April 30, 2026

	Pension Trust
Assets	
Cash and cash equivalents	$ 171,044
Investments:	
Illinois police officers' pension investment fund	5,614,769
Mutual funds	163
Total assets	$ 5,785,976
Net Position	
Restricted for pension benefits	$ 5,785,976
Total net position	$ 5,785,976

See notes to financial statements

Village of Mahomet

Statement of Changes in Fiduciary Net Position -
Fiduciary Fund
Year Ended April 30, 2026

	Pension Trust
Additions	
Contributions	
Employer	$ 674,376
Plan members	98,029
Total contributions	772,405
Investment Income	
Interest on investments	31,105
Gains / losses on investments	973,797
Total investment income	1,004,902
Less investment expense	(5,417)
Net investment income	999,485
Total additions	1,771,890
Deductions	
Administration	21,382
Benefits	388,649
Total deductions	410,031
Change in fiduciary net position	1,361,859
Net Position, Beginning	4,424,117
Net Position, Ending	$ 5,785,976

See notes to financial statements

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1. Summary of Significant Accounting Policies

The Village of Mahomet, Illinois (the Village) was incorporated in 1832. The Village is a municipality located in Champaign County, Illinois. The Village operates under a President-Trustee form of government and provides the following services as authorized by its charter: public safety (police protection), highways and streets, sanitation (water and sewer), public improvements, planning and zoning and general administrative services.

The accounting policies of the Village conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

Reporting Entity

This report includes all of the funds of the Village. The reporting entity for the Village consists of the primary government and its component unit. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization, (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government, (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. Certain legally separate, tax exempt organizations should also be reported as a component unit if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units or its constituents; (2) the primary government or its component units, is entitled to, or has the ability to access, a majority of the economic resources received or held by the separate organization; and (3) the economic resources received or held by an individual organization that the primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to the primary government.

Component units are reported using one of three methods, discrete presentation, blended or fiduciary. Generally, component units should be discretely presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria: (1) the primary government and the component unit have substantively the same governing body and a financial benefit or burden relationship exists, (2) the primary government and the component unit have substantively the same governing body and management of the primary government has operational responsibility for the component unit, (3) the component unit serves or benefits, exclusively or almost exclusively, the primary government rather than its citizens or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government.

Fiduciary Component Unit

The Police Pension Employees Retirement System (PPERS) is established for the Village's police employees. PPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the Village's President, one pension beneficiary elected by the membership and two police employees elected by the membership constitute the pension board. The Village and the PPERS participants are obligated to fund all PPERS costs based upon actuarial valuations. A municipality is considered to have a financial burden if it is legally obligated or has otherwise assumed the obligation to make contributions to the pension plan. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. PPERS is reported as a fiduciary component unit pension trust fund and the data for the pension is included in the government's fiduciary fund financial statements as a pension trust fund. No separate annual financial report is issued for the PPERS.

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Village does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Financial statements of the Village are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues and expenditures/expenses.

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and

b. The same element of the individual governmental or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.

c. In addition, any other governmental or enterprise fund that the Village believes is particularly important to financial statement users may be reported as a major fund.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The Village reports the following major governmental and enterprise funds:

General Fund

General Fund is used to account for the Village's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.

Special Revenue Fund

Tax Increment Financing Fund is used to account for the incremental property taxes realized within the Tax Increment Financing district of the Village. Expenditure of these revenues is restricted to capital improvements and redevelopment.

Enterprise Funds

Waterworks Fund is used to account for operations of the water services to residents of the Village. All activities necessary to provide such services are accounted for in this fund, including but not limited to, administration, operations, maintenance and billing and collection.

Sewerage Fund is used to account for operations of the sanitary sewer services to residents of the Village. All activities necessary to provide such services are accounted for in this fund, including but not limited to, administration, operations, maintenance and billing and collection.

The Village reports the following nonmajor governmental funds:

Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

Forfeited Funds Fund
IMRF Fund
Recreation Fund
Social Security Fund
Insurance Fund
Transportation System Capital Improvement Fund
Utility Tax Fund
Motor Fuel Tax Fund
Commercial Core TIF Fund
Parks Fund
Business District Tax Fund

Debt Service Fund

Debt Service Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for the payment of general long-term debt principal, interest and related costs.

East Mahomet TIF 2021 Debt Service Fund

Capital Projects Fund

Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Street Improvement Fund

In addition, the Village reports the following fund type:

Pension Trust Fund

Pension Trust Fund is used to account for and report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans or other employee benefit plans.

Police Pension Fund

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Village considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the Village is entitled to the resources and the amounts are available. Amounts owed to the Village which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Proprietary and Fiduciary Funds

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Waterworks and Sewerage Funds are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

Deposits and Investments

For purposes of the statement of cash flows, the Village considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Illinois Statutes authorize the Village to make deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services and the Illinois Funds Investment Pool.

Illinois Public Act 101 0610 consolidated the assets of the state's more than 650 downstate and suburban public safety pension funds into two consolidated investment funds and required the Police Pension Fund to pool its funds for investment purposes. The Illinois Police Officers' Pension Investment Fund is an external investment pool valued at share price, the price for which the investments could be sold.

The Illinois Police Officers' Pension Investment Fund's investment policy statement has an investment objective to earn a long-term, net-of-fees, investment return that meets or exceeds the actuarial assumed rate of return and the return of the Policy Benchmark consistent with the risk level expected from the asset allocation. In the March 4, 2022 actuarial experience study the Illinois Police Officers' Pension Investment Fund's actuaries recommended an investment return of 6.75%.

Additional information related to the Illinois Police Officers' Pension Investment Fund can be found at https://www.ipopif.org.

The Village has adopted an investment policy. That policy follows the state statute for allowable investments.

Interest Rate Risk

The Village does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

Besides investing in instruments authorized under State Statute, the Village's and Police Pension Fund's investment policies do not further limit investment choices to mitigate credit risk.

Concentration of Credit Risk

The Villages' and Pensions' investment policies require diversification of the investment portfolio to minimize risk of loss resulting from over-concentration in a particular type of security, risk factor, issuer or maturity. The Village's and Police Pension's policy further states that no financial institution shall hold more than 50% of the Village's investment portfolio at the current time of investment placement. The Village operates its investments as an internal investment pool where each fund reports its pro rata share of the investments made by the Village. In this internal investment pool there were no investments which are subject to concentration for credit risk that represent more than 5% of the portfolio as of April 30, 2026.

Custodial Credit Risk, Deposits

The Village's investment policy requires third-party collateralization of all deposits in excess of FDIC limits, collateral must be 110% of the excess and is held by a third-party custodian. The Police Pension Fund's investment policy states that deposits in excess of $100,000 in financial institutions will be collateralized with treasury notes and bonds with maturities no more the five years longer than the maturity of the investment, at a minimum of 110% of the fair market value of the investment

Custodial Credit Risk, Investments

The Village's investment policy does not mitigate custodial credit risk for investments. The Police Pension Fund's investment policy states that treasury notes and bonds with maturities of no more than ten years will be collateralized at 115% of fair market value. All investments will be in the name of the Police Pension Fund and will be held at the Illinois Police Officers' Pension Investment Fund. Safekeeping account receipts will be held by the Village's Finance Department.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on methods and inputs as outlined in Note 2. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances.

Receivables

Property taxes for levy year 2025 attaches as an enforceable lien on January 1, 2025, on property values assessed as of the same date. Taxes are levied by December following the lien date (by passage of a Tax Levy Ordinance).The 2026 tax levy, which attached as an enforceable lien on the property as of January 1, 2026, has not been recorded as a receivable as of April 30, 2026, as the tax has not yet been levied by the Village and will not be levied until December 2026, and therefore, the levy is not measurable at April 30, 2026.

Tax bills for levy year 2025 are prepared by Champaign County and issued on or about February 1 and May 1, 2026 and are payable in two installments, on or about June 1 and September 1, 2026 or within 30 days of the tax bills being issued.

The County collects such taxes and remits them periodically. The 2025 property tax levy is recognized as a receivable and deferred inflows in fiscal 2026, net the allowance for uncollectible and amounts already received. As the taxes become available to finance current expenditures, they are recognized as revenues. At April 30, 2026, the property taxes receivable and related deferred inflows consisted of the estimated amount collectible from the 2025 levy.

No provision for uncollectible accounts receivable has been made for the water and sewer utilities because they have the right by law to place substantially all delinquent bills on the tax roll and other delinquent bills are generally not significant.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Government-Wide Financial Statements

Capital assets, which include property, buildings, vehicles, plant and equipment, and infrastructure are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than $5,000 for general capital assets and $20,000 for infrastructure assets and an estimated useful life in excess of 1 year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

Buildings	50-100 Years
Land improvements	15-80 Years
Machinery and equipment	3-20 Years
Vehicles	4-8 Years
Infrastructure	25-80 Years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

Compensated Absences

Village employees are granted vacation, compensatory, sick, and personal time in various amounts. Vacation, compensatory, and personal time may be accumulated, and upon separation from service, employees are eligible to receive payment for their accumulated time. These amounts are accrued when incurred in the government-wide and proprietary fund financial statements. Sick time is granted to employees with no payout provision. Governmental funds record as an expenditure the amounts paid during the year that are liquidated with expendable resources. Governmental and business-type activities have recorded as accrued compensated absences. Compensated absences are classified as noncurrent on the government-wide financial statements.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at April 30, 2026, are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable, compensated absences, and net pension liabilities.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Equity Classifications

Government-Wide Statements

Equity is classified as net position and displayed in three components:

a. **Net Investment in Capital Assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

b. **Restricted Net Position** - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

c. **Unrestricted Net Position** - All other net positions that do not meet the definitions of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the Village's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Statements

Governmental fund balances are displayed as follows:

a. **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.

b. **Restricted** - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

c. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (ordinance) of the Village Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Village Board that originally created the commitment.

d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The Village Board may take official action to assign amounts. Assignments may take place after the end of the reporting period.

e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

The Village considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents / contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the Village would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

2. Detailed Notes on All Funds

Deposits and Investments

The Village maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the statement of net position and balance sheet as cash and investments.

Deposits and investments at year end were comprised of the following:

	Carrying Value	Statement Balances
Deposits	$ 18,753,489	$ 19,249,386
Illinois Police Officers' Investment Fund	5,614,769	5,614,769
Mutual funds, bond funds	163	163
Total deposits and investments	$ 24,368,421	$ 24,864,318

Reconciliation to financial statements	
Per statement of net position:	
Cash and investments	$ 18,582,445
Per statement of net position, fiduciary funds:	
Cash and cash equivalent	171,044
Illinois Police Officers' Pension Investment Fund	5,614,769
Mutual funds	163
Total deposits and investments	$ 24,368,421

Deposits in each local and area bank are insured by the FDIC in the amount of $250,000 for time and savings accounts (including NOW accounts) and $250,000 for demand deposit accounts (interest-bearing and non-interest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of $250,000 for the combined amount of all deposit accounts.

The Village categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Village

	April 30, 2026			
Investment Type	Level 1	Level 2	Level 3	Total
Mutual funds, bond funds	$ 163	$ -	$ -	$ 163

The investment in the Illinois Police Officers' Pension Investment Fund is measured at the net asset value.

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the Village's deposits may not be returned to the Village.

The Village does not have any deposits exposed to custodial credit risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The Village held investments in the following external pools which are not rated:

Illinois Police Officers' Pension Investment Fund

Money-Weighted Rate of Return

Police Pension Fund

For the year ended April 30, 2026, the annual money-weighted rate of return on the Police Pension plan investments, net of pension plan investment expense, was 23.17%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Receivables

Receivables as of year end for Governmental Funds, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Nonmajor Funds	Total
Due from other governments:			
State income tax	$ 291,860	$ -	$ 291,860
Replacement tax	1,648	-	1,648
Motor fuel tax	-	34,826	34,826
Sales tax	415,912	-	415,912
Cannabis tax	1,520	-	1,520
Video gaming tax	6,357	-	6,357
Telecom tax	-	20,071	20,071
Use and excise tax	20,536	-	20,536
Business District Tax	-	149,560	149,560
Grocery tax	54,657	-	54,657
Total	$ 792,490	$ 204,457	$ 996,947

All of the receivables on the balance sheet are expected to be collected within one year.

Capital Assets

Capital asset activity for the year ended April 30, 2026, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	$ 3,172,034	$ -	$ -	$ 3,172,034
Construction in progress	-	136,602	-	136,602
Total capital assets not being depreciated	3,172,034	136,602	-	3,308,636
Capital assets being depreciated:				
Buildings and improvements	5,235,688	-	-	5,235,688
Infrastructure	70,780,242	1,971,625	-	72,751,867
Equipment	3,773,922	889,158	-	4,663,080
Total capital assets being depreciated	79,789,852	2,860,783	-	82,650,635
Total capital assets	82,961,886	2,997,385	-	85,959,271
Less accumulated depreciation for:				
Buildings and improvements	1,848,313	192,243	-	2,040,556
Infrastructure	18,605,733	1,279,817	-	19,885,550
Equipment	2,837,120	407,735	-	3,244,855
Total accumulated depreciation	23,291,166	1,879,795	-	25,170,961
Net capital assets being depreciated	56,498,686	980,988	-	57,479,674
Total governmental activities capital assets, net	$ 59,670,720	$ 1,117,590	$ -	$ 60,788,310

Depreciation expense was charged to functions as follows:

Governmental Activities	
Culture and recreation	$ 123,780
Public safety	36,320
Highway and streets	1,620,937
General government	98,758
Total governmental activities depreciation / amortization expense	$ 1,879,795

	Beginning Balance	Additions	Deletions	Ending Balance
Business-Type Activities				
Capital assets not being depreciated :				
Land	$ 103,466	$ -	$ -	$ 103,466
Construction in progress	292,138	1,124,548	-	1,416,686
Total capital assets not being depreciated	395,604	1,124,548	-	1,520,152
Capital assets being depreciated :				
Buildings and improvements	8,181,703	307,716	-	8,489,419
Infrastructure	26,255,634	7,800	-	26,263,434
Equipment	1,080,671	-	-	1,080,671
Total capital assets being depreciated	35,518,008	315,516	-	35,833,524
Total capital assets	35,913,612	1,440,064	-	37,353,676
Less accumulated depreciation for:				
Buildings and improvements	6,061,768	119,461	-	6,181,229
Infrastructure	8,590,557	472,734	-	9,063,291
Equipment	783,353	101,463	-	884,816
Total accumulated depreciation	15,435,678	693,658	-	16,129,336
Net capital assets being depreciated	20,082,330	(378,142)	-	19,704,188
Business-type activities capital assets, net	$ 20,477,934	$ 746,406	$ -	$ 21,224,340

Interfund Receivables/Payables and Transfers

Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Receivable Fund	Payable Fund	Amount
Tax Increment Financing	Waterworks	$ 10,950

All amounts are due within one year.

Transfers

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount
General	Nonmajor Funds	$ 548,794
General	Sewerage	50,000
General	Waterworks	100,000
Nonmajor Funds	General	710,000
Nonmajor Funds	Tax Increment Financing	771,000
Tax Increment Financing	Waterworks	39,155
Sewerage	Waterworks	175,000
Nonmajor Funds	Nonmajor Funds	292,223
Total, fund financial statements		2,686,172
Less fund eliminations		(2,497,017)
Total transfers, government-wide statement of activities		$ 189,155

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Long-Term Obligations

Long-term obligations activity for the year ended April 30, 2026, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and notes payable:					
General obligation debt	$ 890,000	$ -	$ 55,000	$ 835,000	$ 60,000
Alternative revenue bonds	8,000,000	-	635,000	7,365,000	665,000
Notes or loans payable, includes direct placement	30,480	367,000	107,718	289,762	68,750
(Discounts)/Premiums	606,825	-	55,166	551,659	-
Total bonds and notes payable	9,527,305	367,000	852,884	9,041,421	793,750
Other liabilities:					
Accrued compensated absences	273,420	222,291	249,469	246,242	-
Net pension liability	3,447,553	-	831,003	2,616,550	-
Total other liabilities	3,720,973	222,291	1,080,472	2,862,792	-
Total governmental activities long-term liabilities	$ 13,248,278	$ 589,291	$ 1,933,356	$ 11,904,213	$ 793,750

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Business-Type Activities					
Bonds and notes payable:					
Notes or loans payable, direct placement	$ 7,106,522	$ 871,105	$ 671,469	$ 7,306,158	$ 679,888
Total bonds and notes payable	7,106,522	871,105	671,469	7,306,158	679,888
Other liabilities:					
Accrued compensated absences	14,322	35,824	26,308	23,838	-
Net pension liability	163,961	-	163,961	-	-
Total other liabilities	178,283	35,824	190,269	23,838	-
Total business-type activities long-term liabilities	$ 7,284,805	$ 906,929	$ 861,738	$ 7,329,996	$ 679,888

The Village is subject to the Illinois Municipal Code, which limits the amount of certain indebtedness to 8.625% of the most recent available equalized assessed valuation of the Village. As of April 30, 2026, the statutory debt limit for the Village was $31,022,900, providing a debt margin of $30,187,900.

General Obligation Debt

All general obligation debt payable is backed by the full faith and credit of the Village. Debt in the governmental funds will be retired by future property tax levies or tax increments accumulated by the debt service fund.

Governmental Activities General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance April 30, 2026
General Obligation Bonds, Series 2023	11/21/23	01/01/36	5.00%	$ 920,000	$ 835,000

Debt service requirements to maturity are as follows:

Years	Governmental Activities General Obligation Debt Principal	Interest
2027	$ 60,000	$ 35,406
2028	65,000	32,406
2029	70,000	29,806
2030	75,000	27,006
2031	80,000	24,006
2032-2036	485,000	62,288
Total	$ 835,000	$ 210,918

Alternative Revenue Debt

Governmental activities alternative revenue bonds are payable from revenues derived from the Village's distributive share of taxes imposed pursuant to the Illinois Income Tax Act for the Series 2020 General Obligation Bonds. The Series 2021 General Obligation Bonds are payable from certain incremental taxes derived from the East Mahomet TIF District redevelopment project area and the Village's distributive share of the State of Illinois' Retailers' Occupation Tax, Service Occupation Tax, Use Tax and Service Use Tax.

Alternative revenue debt payable at April 30, 2026, consists of the following:

Governmental Activities Alternative Revenue Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance April 30, 2026
General Obligation Bonds, Series 2020	10/15/20	01/01/34	2.00%	$ 1,105,000	$ 720,000
General Obligation Bonds, Series 2021	04/14/21	01/01/36	3.00	7,835,000	6,645,000
Total governmental activities, alternative revenue debt					$ 7,365,000

Debt service requirements to maturity are as follows:

Years	Governmental Activities Alternative Revenue Debt Principal	 Interest
2027	$ 665,000	$ 213,730
2028	705,000	195,340
2029	755,000	175,550
2030	790,000	154,500
2031	815,000	130,800
2032-2036	3,635,000	272,400
Total	$ 7,365,000	$ 1,142,320

Notes or Loans Payable

The Village entered into a loan agreement with the Illinois Environmental Protection Agency (IEPA) to finance improvements to the sewer treatment plant. The loan is being repaid through the Sewerage Fund. As of year-end, the remaining outstanding balance on the loan was $6,435,053, which represents the amount still to be repaid under the loan agreement.

The Village entered into a loan agreement with the Illinois Environmental Protection Agency (IEPA) for improvements to the public water supply. The anticipated amount to be borrowed under the agreement is $3,433,927. As of year-end, the outstanding loan balance was $871,105. The Waterworks Fund is responsible for repayment of the loan. Upon completion of the project, the final loan amount and repayment schedule will be determined, with the loan to be repaid over a twenty-year term at a simple annual interest rate of 1.87%.

During Fiscal Year 2026, the Village entered into a financing agreement with First State Bank of Forrest for the purchase of a street sweeper. The related note payable is being repaid by the Capital Equipment Fund.

Notes or Loans Payable at April 30, 2026 consist of the following:

Governmental Activities

Notes or Loans Payable	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance April 30, 2026
First State Bank of Forrest notes payable, street sweeper	08/15/25	10/01/29	3.50%	$ 367,000	$ 289,762
Total governmental activities notes or loans payable					$ 289,762

Business-Type Activities

Notes or Loans Payable	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance April 30, 2026
Illinois Environmental Protection Agency Loans Payable, direct placement	04/25/15	10/25/34	1.25%	$ 13,380,443	$ 6,435,053
Total business-type activities notes or loans payable					$ 6,435,053

Debt service requirements to maturity are as follows:

Years	Governmental Activities Notes or Loans Payable		Business-Type Activities Notes or Loans Payable	
	Principal	Interest	Principal	Interest
2027	$ 68,750	$ 10,142	$ 679,888	$ 78,320
2028	71,156	7,735	688,414	69,795
2029	73,632	5,259	697,046	61,163
2030	76,224	2,668	705,786	52,423
2031-2035	-	-	3,663,919	124,770
Total	$ 289,762	$ 25,804	$ 6,435,053	$ 386,471

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at April 30, 2026, includes the following:

	Governmental Activities	Business-Type Activities
Net investment in capital assets:		
Total capital assets	$ 85,959,271	$ 37,353,676
Less accumulated depreciation	25,170,961	16,129,336
Net carrying value of capital assets	60,788,310	21,224,340
Less all outstanding principal of capital-related debt/borrowings related to the Village's own capital assets, including borrowing used to refund capital-related borrowings	9,041,421	7,306,158
Subtotal	9,041,421	7,306,158
Total net investment in capital assets	$ 51,746,889	$ 13,918,182

Governmental Funds

Governmental fund balances reported on the fund financial statements at April 30, 2026, include the following:

	General Fund	Tax Increment Financing Fund	Nonmajor Funds	Total
Fund Balances				
Nonspendable:				
Prepaid items	$ 65,736	$ -	$ 83,309	$ 149,045
Subtotal	65,736	-	83,309	149,045
Restricted for:				
Highways and streets	-	-	811,651	811,651
Economic development	-	858,661	1,297,482	2,156,143
Debt service	-	-	286,100	286,100
Retirement	-	-	126,100	126,100
Insurance	-	-	48,316	48,316
Subtotal	-	858,661	2,569,649	3,428,310
Assigned to:				
Capital projects	-	-	577,913	577,913
Culture and recreation	-	-	558,444	558,444
Public safety	-	-	63,543	63,543
Subtotal	-	-	1,199,900	1,199,900
Unassigned	5,793,493	-	-	5,793,493
Total fund balances	$ 5,859,229	$ 858,661	$ 3,852,858	$ 10,570,748

Accounting Changes

Changes to or Within the Financial Reporting Entity (See Adjustments Below)

For the year ended April 30, 2026, the Street Improvement Fund moved from a major fund to a nonmajor fund.

Adjustments to Beginning Balances

During fiscal year 2026, changes to or within the financial reporting entity resulted in adjustments to the fund balance, as follows:

	April 30, 2025 As Previously Reported	Change to or Within the Financial Reporting Entity	April 30, 2025 As Adjusted
Governmental Funds			
Major funds:			
Street improvement fund	$ 21,542	$ (21,542)	$ -
Nonmajor funds	2,845,240	21,542	2,866,782
Total governmental funds	$ 2,866,782	$ -	$ 2,866,782

3. Other Information

Employees' Retirement System

The Village contributes to two defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent-multiple-employer public employee retirement system; and the Police Pension Plan which is a single-employer pension plan. The benefits, benefit levels, employee contributions and employer contributions for the plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. The Police Pension Plan does not issue a separate report on the pension plan. IMRF does issue a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523. This report is also available for download at www.imrf.org.

The Village participates in two benefit plans under IMRF. The vast majority of members participate in the Regular Plan. The SLEP plan is for sheriffs, deputy sheriffs, and selected police chiefs.

For the year ended April 30, 2026, the following balances are recognized in the government-wide financial statements:

	Net Pension Asset	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
IMRF, Regular	$ 170,627	$ -	$ 273,340	$ 537,678	$ 174,939
IMRF, SLEP	238,456	-	3,874	8,729	(244,446)
Police Pension Plan	-	2,616,550	1,450,840	642,293	492,242
Total	$ 409,083	$ 2,616,550	$ 1,728,054	$ 1,188,700	$ 422,735

Illinois Municipal Retirement Fund

Plan Description

Both IMRF benefit plans have two tiers. Members who first participated in IMRF or an Illinois Reciprocal System prior to January 1, 2011 participate in Tier 1. All other members participate in Tier 2. For Tier 1 participants, pension benefits vest after 8 years of service. Participating members who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with 8 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3% of their final rate of earnings (average of the highest 48 consecutive months' earnings during the last 10 years) for credited service up to 15 years and 3% for each year thereafter to a maximum of 75 percent of their final rate of earnings.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 participants, pension benefits vest after 10 years of service. Participating members who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with 10 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3% of their final rate of earnings for the first 15 years of service credit, plus 2% for each year of service after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount or 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan Membership

At December 31, 2025, the measurement date, membership in the plans were as follows:

	Regular Plan	SLEP
Retirees and beneficiaries	22	-
Inactive, nonretired members	24	-
Active members	28	-
Total	74	-

Contributions

As set by statute, employees participating in Regular and SLEP plans are required to contribute 4.50% and 7.50%, respectively, of their annual covered salary. The statute requires the Village to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The actuarially determined contribution rates for the calendar year ending December 31, 2025 were 7.49% and 10.02%, respectively, of annual covered payroll for Regular and SLEP plans. The Village also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset)

The net pension liabilities/(assets) were measured as of December 31, 2025, and the total pension liabilities used to calculate the net pension liabilities/(assets) were determined by an actuarial valuation as of that date.

Summary of Significant Accounting Policies

For purposes of measuring the net pension liabilities/(assets), deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions

The total pension liabilities for IMRF was determined by actuarial valuations performed as of December 31, 2025 using the following actuarial methods and assumptions:

Actuarial cost method	Entry Age Normal
Asset valuation method	Fair Value
Actuarial assumptions	
Investment rate of return	7.25%
Salary increases	2.85% to 13.75%, including inflation
Price inflation	2.25%

Mortality

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2021.

Long-Term Expected Real Rate of Return

The long-term expected rate of return on pension plan investments was determined using an asset allocation study in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce long-term expected rate of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

		Projected Returns/Risks	
Asset Class	**Target Allocation**	**One Year Arithmetic**	**Ten Year Geometric**
Equities	32.50 %	4.85 %	7.35 %
International equities	18.00	4.95	7.45
Fixed income	24.00	2.25	4.75
Real estate	10.50	3.75	6.25
Alternatives	14.00		
Private equity		6.00	8.50
Commodities		1.40	3.90
Cash equivalents	1.00	0.50	3.00

Discount Rate

The discount rate used to measure the total pension liability for IMRF was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rate and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefits to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liabilities/(assets) to changes in the discount rate. The table below presents the net pension liabilities/(assets) calculated using the discount rate of 7.25% as well as what the net pension liabilities/(assets) would be if it were to be calculated using discount rates that is 1-percentage-point lower (6.25%) or 1- percentage-point higher (8.25%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
Regular			
Net pension liability/(asset)	$ 840,760	$ (170,627)	$ (988,720)
SLEP			
Net pension liability/(asset)	$ (238,456)	$ (238,456)	$ (238,456)

Changes in Net Pension Liability/(Asset)

The changes in net pension liabilities/(assets) for the calendar year ended December 31, 2025 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Regular			
Balances at December 31, 2024	$ 8,141,275	$ 7,494,981	$ 646,294
Service cost	154,473	-	154,473
Interest on total pension liability	581,265	-	581,265
Differences between expected and actual experience of the total pension liability	(156,177)	-	(156,177)
Benefit payments, including refunds of employee contributions	(402,129)	(402,129)	-
Contributions, employer	-	133,929	(133,929)
Contributions, employee	-	79,509	(79,509)
Net investment income	-	1,175,883	(1,175,883)
Other (net transfer)	-	7,161	(7,161)
Balances at December 31, 2025	$ 8,318,707	$ 8,489,334	$ (170,627)
Plan fiduciary net position as a percentage of the total pension liability			102.05 %

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
SLEP			
Balances at December 31, 2024	$ 363,787	$ 330,003	$ 33,784
Service cost	17,651	-	17,651
Interest on total pension liability	27,014	-	27,014
Differences between expected and actual experience of the total pension liability	(408,452)	-	(408,452)
Contributions, employer	-	12,748	(12,748)
Contributions, employee	-	9,546	(9,546)
Net investment income	-	33,214	(33,214)
Other (net transfer)	-	(147,055)	147,055
Balances at December 31, 2025	$ -	$ 238,456	$ (238,456)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended April 30, 2026, pension expense was $174,939 and $(244,446) for the Regular and SLEP plans, respectively. Deferred outflows and inflows of resources related to pension were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Regular		
Difference between expected and actual experience	$ 225,284	$ 109,511
Assumption changes	-	1,678
Net difference between projected and actual earnings on pension plan investments	-	426,489
Contributions subsequent to the measurement date	48,056	-
Total	$ 273,340	$ 537,678
SLEP		
Net difference between projected and actual earnings on pension plan investments	$ -	$ 8,729
Contributions subsequent to the measurement date	3,874	-
Total	$ 3,874	$ 8,729

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liabilities/(assets) for the year ending April 30, 2027. The remaining amounts reported as deferred outflows and inflows of resources related to pensions is $(312,394) and $(8,729) for the Regular and SLEP plans, respectively. Amounts will be recognized in pension expense as follows:

Years Ending April 30,	Regular Plan	SLEP
2027	$ 162,657	$ 2,325
2028	(167,527)	(4,691)
2029	(179,707)	(3,600)
2030	(127,817)	(2,763)
Total	$ (312,394)	$ (8,729)

Police Pension

Plan Description

Police sworn personnel are covered by the Police Pension Plan, which is a defined benefit single-employer pension plan. Although this is a single employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois State Statutes (Chapter 40 ILCS 5/3) and may be amended only by the Illinois legislature. The Village accounts for the plan as a pension trust fund.

As provided for in the Illinois Compiled Statutes, the Plan provides retirement benefits as well as death and disability benefits to employees grouped into two tiers. Tier 1 is for employees hired prior to January 1, 2011 and Tier 2 is for employees hired after that date. The following is a summary of the Police Pension Fund as provided for in Illinois Compiled Statutes.

Tier 1 - Covered employees attaining the age of 50 or more with 20 or more years of creditable service are entitled to receive an annual retirement benefit of one half of the salary attached to the rank on the last day of service, or for one year prior to the last day, whichever is greater. The pension shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least 8 years but less than 20 years of credited service may retire at or after age 60 and receive a reduced retirement benefit. The monthly pension of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and paid upon reaching at least the age 55, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 - Covered employees attaining the age of 55 or more with 10 or more years of creditable service are entitled to receive a monthly pension of 2.5% of the final average salary for each year of creditable service. The salary is initially capped at $106,800 but increases annually thereafter and is limited to 75% of final average salary. Employees with 10 or more years of creditable service may retire at or after age 50 and receive a reduced retirement benefit. The monthly pension of a police officer shall be increased annually on the January 1 occurring either on or after the attainment of age 60 or the first anniversary of the pension start date, whichever is later. Each annual increase shall be calculated at 3% or one-half the annual unadjusted percentage increase in the CPI, whichever is less.

Plan Membership

At May 1, 2025, the Police Pension membership consisted of:

Retirees and beneficiaries	6
Inactive, nonretired members	6
Active members	13
Total	25

Contributions

Covered employees are required to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plans as actuarially determined by an enrolled actuary. Effective January 1, 2011 the Village's contributions must accumulate to the point where the past service cost for the Police Pension Plan is 90% funded by the year 2040. The Village's actuarially determined contribution rate for the fiscal year ending April 30, 2026 was 78.50% of annual covered payroll.

Net Pension Liability/(Asset)

The net pension liability/(asset) was measured as of April 30, 2025.

Summary of Significant Accounting Policies

The financial statements of the Police Pension Plan are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which contributions are due. The Village's contributions are recognized when due and a formal commitment to provide the contributions are made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Plan investments are reported at fair value. Short-term investments are reported at cost, which approximated fair value. Investments that do not have an established market are reported at estimated fair values.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed as of May 1, 2025 using the following actuarial methods and assumptions:

Actuarial cost method	Entry Age Normal
Asset valuation method	Fair Value
Actuarial assumptions	
Interest rate	6.00%
Inflation	2.50%
Projected salary increases	3.50%-11.00%
Cost-of-living adjustments	3.00%

Mortality rates were based on the RP-2000 CHBCA Mortality Table. The actuarial assumptions were based on the results of an actuarial experience study conducted by the Illinois Department of Insurance dated September 26, 2012.

Discount Rate

The discount rate used to measure the total pension liability for the Police Pension Plan was 6.00%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the Village calculated using the discount rate of 6.00% as well as what the net pension liability would be if it were to be calculated using a discount rate that is 1-percentage-point lower (5.00%) or 1-percentage-point higher (7.00%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Net pension liability	$ 3,782,276	$ 2,616,550	$ 1,694,523

Changes in Net Pension Liability/(Asset)

The Village's changes in net pension liability/(asset) for the year ended April 30, 2026 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/Asset (a) - (b)
Balances at April 30, 2025	$ 6,745,284	$ 3,813,848	$ 2,931,436
Service cost	228,293	-	228,293
Interest on total pension liability	406,172	-	406,172
Changes in benefit terms	69,022	-	69,022
Benefit payments, including refunds of employee contributions	(408,104)	(408,104)	-
Contributions, employer	-	647,143	(647,143)
Contributions, employee	-	81,700	(81,700)
Net investment income	-	319,796	(319,796)
Administration	-	(30,266)	30,266
Balances at April 30, 2026	$ 7,040,667	$ 4,424,117	$ 2,616,550
Plan fiduciary net position as a percentage of the total pension liability			62.84 %

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended April 30, 2026, the Village recognized pension expense of $492,242. The Village reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 683,506	$ 51,353
Assumption changes	92,958	547,085
Contributions subsequent to measurement date	674,376	-
Net difference between projected and actual earnings on pension plan investments	-	43,855
Total	$ 1,450,840	$ 642,293

The amount reported as deferred outflows resulting from contributions subsequent to themeasurement date in the above table will be recognized as a reduction in the net pensionliabilities/(assets) for the year ending April 30, 2027. The amounts reported as deferred outflows and inflows of resources related to pensions is $808,547 and will be recognized in pension expense as follows:

Years Ending April 30,	Amount
2027	$ 140,533
2028	44,340
2029	(2,969)
2030	(30,304)
2031	(18,439)
Thereafter	1,010
Total	$ 134,171

Risk Management

The Village is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; workers compensation; and health care of its employees. The Village participates in a public entity risk pool called the Illinois Municipal League Risk Management Association to provide coverage for losses from certain of these risks. However, other risks, such as health care of its employees are accounted for and financed by the Village in the General Fund.

Public Entity Risk Pool

IMLRA

The Village participates in the Illinois Municipal League Risk Management Association (IMLRA). IMLRA is an organization of municipalities and special districts in Northeastern Illinois, which has formed an association under the Illinois Intergovernmental Cooperation's Statute to pool its risk management needs. The agency administers a mix of self-insurance and commercial insurance coverages; property/casualty and workers' compensation claim administration/litigation management services; unemployment claim administration; extensive risk management/loss control consulting and training programs; and a risk information system and financial reporting service for its members.

Commitments and Contingencies

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

The Village has active construction projects as of April 30, 2026. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

Tax Increment Financing District

The Village of Mahomet has established several Tax Increment Redevelopment Project Areas (RPAs) to encourage redevelopment of certain sites for more market oriented commercial uses of the properties that will enhance their value and improve their contributions to the Village and its surrounding areas. As part of the redevelopment plans, the Village has made significant improvements to utilities, public parking, intersections and traffic signalization, streets and landscaping. The redevelopment plans also include site preparation, land acquisition and assembly, and demolition/clearance.

Construction and development in the RPA's were the responsibility of developers and are substantially complete. To entice development of the areas, the Village created tax increment financing (TIF) districts to finance public improvements made within the RPAs.

Several funds have been established to record the revenues generated in the RPAs that relate directly to servicing the debt issued to make public improvements in the RPAs.

Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*
- Statement No. 105, *Subsequent Events*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

Village of Mahomet

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Year Ended April 30, 2026

	Original and Final Budget	Actual
Revenues		
Local Receipts		
Property taxes	$ 1,755,818	$ 1,958,754
Total local receipts	1,755,818	1,958,754
State Receipts		
State income tax	1,600,000	1,726,438
Personal property replacement tax	10,000	8,544
Sales taxes	1,634,812	2,003,054
Video gaming tax	90,000	88,347
Total state receipts	3,334,812	3,826,383
Other Receipts		
Donations	90,000	91,630
Fines, forfeitures and penalties	60,000	109,688
Investment income	125,000	205,467
Licenses and permits	559,000	555,108
Rentals and fees	14,500	26,598
Miscellaneous	195,400	229,167
Total other receipts	1,043,900	1,217,658
Total revenues	6,134,530	7,002,795
Expenditures		
Current		
General government	1,540,119	762,623
Public safety	3,060,616	3,171,769
Highways and streets	1,043,217	953,704
Culture and recreation	169,000	132,005
Planning and zoning	506,494	354,021
Economic development	863,526	491,356
Total current	7,182,972	5,865,478
Debt Service		
Principal	80,000	157,238
Interest and fiscal charges	15,220	16,874
Total debt service	95,220	174,112

See notes to required supplementary information

Village of Mahomet

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Year Ended April 30, 2026

	Original and Final Budget	Actual
Capital Outlay	$ 1,576,756	$ 1,186,551
Total capital outlay	1,576,756	1,186,551
Total expenditures	8,854,948	7,226,141
Excess (deficiency) of revenues over (under) expenditures	(2,720,418)	(223,346)
Other Financing Sources (Uses)		
Transfers in	1,506,000	698,794
Transfers out	(1,481,000)	(710,000)
Sales of fixed assets	-	10,184
Other financing sources	-	367,000
Total other financing sources (uses)	25,000	365,978
Net change in fund balance	(2,695,418)	142,632
Fund Balance, Beginning	5,716,597	5,716,597
Fund Balance, Ending	$ 3,021,179	$ 5,859,229

See notes to required supplementary information

Village of Mahomet

Detailed Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Tax Increment Financing Fund
Year Ended April 30, 2026

	Original and Final Budget	Actual
Revenues		
Property taxes	$ 4,470,020	$ 4,464,715
Investment income	50,000	112,426
Total revenues	4,520,020	4,577,141
Expenditures		
Current:		
Economic development	3,587,500	3,650,926
Total current	3,587,500	3,650,926
Capital outlay	816,915	729,963
Total capital outlay	816,915	729,963
Total expenditures	4,404,415	4,380,889
Excess (deficiency) of revenues over (under) expenditures	115,605	196,252
Other Financing Sources (Uses)		
Transfers in	46,876	39,155
Transfers out	(778,835)	(771,000)
Total other financing sources (uses)	(731,959)	(731,845)
Net change in fund balance	(616,354)	(535,593)
Fund Balance, Beginning	1,394,254	1,394,254
Fund Balance, Ending	$ 777,900	$ 858,661

See notes to required supplementary information

Village of Mahomet

Schedule of Changes in the Village's Net Pension Liability and Related Ratios -
Illinois Municipal Retirement Fund
Last Ten Fiscal Years

	2017	2018	2019	2020
Total Pension Liability				
Service cost	$ 120,320	$ 119,564	$ 127,985	$ 138,835
Interest	312,435	331,771	350,218	393,616
Differences between expected and actual experience	(95,114)	(651)	231,918	(40,913)
Changes of assumptions	(5,980)	(127,340)	170,539	-
Benefit payments, including refunds of member contributions	(73,970)	(84,078)	(79,110)	(173,837)
Net change in total pension liability	257,691	239,266	801,550	317,701
Total Pension Liability, Beginning	4,148,185	4,405,876	4,645,142	5,446,692
Total Pension Liability, Ending (a)	$ 4,405,876	$ 4,645,142	$ 5,446,692	$ 5,764,393
Plan Fiduciary Net Position				
Employer contributions	$ 103,862	$ 119,550	$ 129,742	$ 102,335
Employee contributions	64,134	54,014	62,778	62,484
Net investment income	250,895	662,756	(207,178)	838,953
Benefit payments, including refunds of member contributions	(73,970)	(84,078)	(79,110)	(173,837)
Other (net transfer)	8,714	(37,624)	34,363	43,156
Net change in plan fiduciary net position	353,635	714,618	(59,405)	873,091
Plan Fiduciary Net Position, Beginning	3,616,504	3,970,139	4,684,757	4,625,352
Plan Fiduciary Net Position, Ending (b)	$ 3,970,139	$ 4,684,757	$ 4,625,352	$ 5,498,443
Employer's Net Pension Liability (Asset), Ending (a) - (b)	$ 435,737	$ (39,615)	$ 821,340	$ 265,950
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	90.1%	100.9%	84.9%	95.4%
Covered Payroll	$ 1,078,521	$ 1,200,308	$ 1,395,069	$ 1,388,536
Employer's Net Pension Liability as a Percentage of Covered Payroll	40.4%	-3.3%	58.9%	19.2%

See notes to required supplementary information

2021	2022	2023	2024	2025	2026
$ 143,519	$ 135,223	$ 138,858	$ 160,819	$ 144,498	$ 154,473
415,908	443,690	473,531	498,475	534,073	581,265
120,945	93,237	10,652	180,782	351,648	(156,177)
(67,928)	-	-	(4,492)	-	-
(198,984)	(251,215)	(273,510)	(306,416)	(366,431)	(402,129)
413,460	420,935	349,531	529,168	663,788	177,432
5,764,393	6,177,853	6,598,788	6,948,319	7,477,487	8,141,275
$ 6,177,853	$ 6,598,788	$ 6,948,319	$ 7,477,487	$ 8,141,275	$ 8,318,707
$ 136,730	$ 131,049	$ 124,453	$ 121,264	$ 109,327	$ 133,929
62,784	65,234	69,830	83,992	73,474	79,509
759,592	1,043,845	(879,964)	679,423	681,081	1,175,883
(198,984)	(251,215)	(273,510)	(306,416)	(366,431)	(402,129)
49,845	(75,702)	17,870	190,042	(51,075)	7,161
809,967	913,211	(941,321)	768,305	446,376	994,353
5,498,443	6,308,410	7,221,621	6,280,300	7,048,605	7,494,981
$ 6,308,410	$ 7,221,621	$ 6,280,300	$ 7,048,605	$ 7,494,981	$ 8,489,334
$ (130,557)	$ (622,833)	$ 668,019	$ 428,882	$ 646,294	$ (170,627)
102.1%	109.4%	90.4%	94.3%	92.1%	102.1%
$ 1,395,208	$ 1,449,650	$ 1,551,788	$ 1,658,884	$ 1,644,021	$ 1,787,266
-9.4%	-43.0%	43.0%	25.9%	39.3%	N/A

See notes to required supplementary information

Village of Mahomet

Schedule of Employer's Contributions -
Illinois Municipal Retirement Fund
Last Ten Fiscal Years

	2017	2018	2019	2020
Actuarially determined contribution	$ 103,862	$ 119,551	$ 129,741	$ 102,335
Contributions in relation to the actuarially determined contribution	(103,862)	(119,550)	(129,742)	(102,335)
Contribution deficiency (excess)	$ -	$ 1	$ (1)	$ -
Covered payroll	$ 1,078,521	$ 1,200,308	$ 1,395,069	$ 1,388,536
Contributions as a percentage of covered payroll	9.63%	9.96%	9.30%	7.37%

Notes to Schedule:

Valuation date:
Actuarially determined contribution rates are calculated as of December 31.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	18 years
Asset valuation method	5-Year Smoothed Market
Inflation	2.25%
Salary increases	2.85% to 13.75% including inflation
Investment rate of return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	Pub-2010 Employee Mortality Table, adjusted to match current

Other information:
There were no benefit changes during the year.

See notes to required supplementary information

2021	2022	2023	2024	2025	2026
$ 136,730	$ 131,048	$ 124,453	$ 121,264	$ 109,327	$ 135,475
(136,730)	(131,049)	(124,453)	(121,264)	(109,327)	(133,929)
$ -	$ (1)	$ -	$ -	$ -	$ 1,546
$ 1,395,208	$ 1,449,650	$ 1,551,788	$ 1,658,884	$ 1,644,021	$ 1,787,266
9.80%	9.04%	8.02%	7.31%	6.65%	7.49%

See notes to required supplementary information

Village of Mahomet

Schedule of Changes in the Village's Net Pension Liability and Related Ratios -
Sheriff's Law Enforcement Personnel
Last Ten Fiscal Years

	2017	2018	2019
Total Pension Liability			
Service cost	$ 16,667	$ 15,361	$ 14,655
Interest	7,173	8,294	9,580
Differences between expected and actual experience	(8,236)	(3,397)	2,010
Changes of assumptions	(1,958)	(2,748)	4,140
Benefit payments, including refunds of member contributions	-	-	-
Net change in total pension liability	13,646	17,510	30,385
Total Pension Liability, Beginning	89,254	102,900	120,410
Total Pension Liability, Ending (a)	$ 102,900	$ 120,410	$ 150,795
Plan Fiduciary Net Position			
Employer contributions	$ 10,403	$ 10,693	$ 10,809
Employee contributions	6,207	6,217	6,516
Net investment income	4,517	12,178	(1,958)
Benefit payments, including refunds of member contributions	-	-	-
Other (net transfer)	(1,753)	(2,244)	(1,561)
Net change in plan fiduciary net position	19,374	26,844	13,806
Plan Fiduciary Net Position, Beginning	63,279	82,653	109,497
Plan Fiduciary Net Position, Ending (b)	$ 82,653	$ 109,497	$ 123,303
Employer's Net Pension Liability (Asset), Ending (a) - (b)	$ 20,247	$ 10,913	$ 27,492
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.3%	90.9%	81.8%
Covered Payroll	$ 82,756	$ 82,887	$ 86,886
Employer's Net Pension Liability as a Percentage of Covered Payroll	24.47%	13.17%	31.64%

See notes to required supplementary information

2020	2021	2022	2023	2024	2025	2026
$ 15,928	$ 16,264	$ 14,276	$ 15,861	$ 16,470	$ 16,825	$ 17,651
11,510	13,371	15,474	18,795	21,202	23,823	27,014
(1,942)	637	15,258	(1,754)	1,574	2,964	(408,452)
-	(267)	-	-	(3,277)	-	-
-	-	-	-	-	-	-
25,496	30,005	45,008	32,902	35,969	43,612	(363,787)
150,795	176,291	206,296	251,304	284,206	320,175	363,787
$ 176,291	$ 206,296	$ 251,304	$ 284,206	$ 320,175	$ 363,787	$ -
$ 10,038	$ 11,706	$ 13,950	$ 11,639	$ 13,206	$ 12,171	$ 12,748
6,639	6,843	7,570	7,879	8,260	8,677	9,546
18,902	19,347	27,537	(17,148)	23,751	25,699	33,214
-	-	-	-	-	-	-
(1,785)	(1,547)	(3,910)	(1,813)	4,804	(5,715)	(147,055)
33,794	36,349	45,147	557	50,021	40,832	(91,547)
123,303	157,097	193,446	238,593	239,150	289,171	330,003
$ 157,097	$ 193,446	$ 238,593	$ 239,150	$ 289,171	$ 330,003	$ 238,456
$ 19,194	$ 12,850	$ 12,711	$ 45,056	$ 31,004	$ 33,784	$ (238,456)
89.1%	93.8%	94.9%	84.1%	90.3%	90.7%	N/A
$ 88,523	$ 91,238	$ 100,938	$ 105,048	$ 110,138	$ 115,690	$ 127,283
21.68%	14.08%	12.59%	42.89%	28.15%	29.20%	-187.34%

See notes to required supplementary information

Schedule of Employer Contributions -
Sheriff's Law Enforcement Personnel
Last Ten Fiscal Years

	2017	2018	2019	2020
Actuarially determined contribution	$ 10,402	$ 10,692	$ 10,809	$ 10,039
Contributions in relation to the actuarially determined contribution	(10,403)	(10,693)	(10,809)	(10,038)
Contribution deficiency (excess)	$ (1)	$ (1)	$ -	$ 1
Covered payroll	$ 82,756	$ 82,887	$ 86,886	$ 88,523
Contributions as a percentage of covered payroll	12.57%	12.90%	12.44%	11.34%

Notes to Schedule:

Valuation date:
Actuarially determined contribution rates are calculated as of December 31.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	18 years
Asset valuation method	5-Year Smoothed Market
Inflation	2.25%
Salary increases	2.85% to 13.75% including inflation
Investment rate of return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	Pub-2010 Employee Mortality Table, adjusted to match current IMRF experience

Other information:
There were no benefit changes during the year.

2021	2022	2023	2024	2025	2026
$ 11,706	$ 13,950	$ 11,639	$ 13,206	$ 12,171	$ 12,550
(11,706)	(13,950)	(11,639)	(13,206)	(12,171)	(12,748)
$ -	$ -	$ -	$ -	$ -	$ (198)
$ 91,238	$ 100,938	$ 105,048	$ 110,138	$ 115,690	$ 127,283
12.83%	13.82%	11.08%	11.99%	10.52%	10.02%

See notes to required supplementary information

Village of Mahomet

Schedule of Changes in the Village's Net Pension Liability and Related Ratios -
Police Pension Fund
Last Ten Fiscal Years

	2017	2018	2019	2020
Total Pension Liability				
Service cost	$ 104,269	$ 125,814	$ 144,232	$ 141,600
Interest	109,020	100,565	111,972	149,409
Change in benefit terms	-	-	-	-
Contributions, Buy Back	-	-	-	-
Differences between expected and actual experience	(415,762)	(16,646)	470,670	87,597
Changes of assumptions	378,246	-	60,861	189,226
Benefit payments, including refunds of member contributions	-	-	-	(72,754)
Net change in total pension liability	175,773	209,733	787,735	495,078
Total Pension Liability, Beginning	1,709,711	1,885,484	2,095,217	2,882,952
Total Pension Liability, Ending (a)	$ 1,885,484	$ 2,095,217	$ 2,882,952	$ 3,378,030
Plan Fiduciary Net Position				
Employer contributions	$ 144,627	$ 193,763	$ 196,035	$ 215,161
Employee contributions	38,991	40,808	46,803	51,855
Contributions, Buy Back	-	-	-	-
Net investment income	10,679	21,136	3,254	60,616
Benefit payments, including refunds of member contributions	-	-	-	(72,754)
Administration	(8,483)	(9,398)	(37,809)	(36,951)
Net change in plan fiduciary net position	185,814	246,309	208,283	217,927
Plan Fiduciary Net Position, Beginning, as Originally Stated	941,346	1,127,160	1,373,469	1,581,752
Prior Period Adjustment	-	-	-	(6,584)
Plan Fiduciary Net Position, Beginning, Restated	941,346	1,127,160	1,373,469	1,575,168
Plan Fiduciary Net Position, Ending (b)	$ 1,127,160	$ 1,373,469	$ 1,581,752	$ 1,793,095
Village's Net Pension Liability, Ending (a) - (b)	$ 758,324	$ 721,748	$ 1,301,200	$ 1,584,935
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	59.78%	65.55%	54.87%	53.08%
Covered Payroll	$ 393,451	$ 411,786	$ 467,113	$ 534,460
Village's Net Pension Liability as a Percentage of Covered Payroll	192.74%	175.27%	278.56%	296.55%

See notes to required supplementary information

2021	2022	2023	2024	2025	2026
$ 162,258	$ 229,724	$ 226,681	$ 170,326	$ 192,848	$ 228,293
172,901	281,995	319,479	367,006	388,589	406,172
1,566,810	-	-	-	-	-
-	-	-	58,548	-	-
349,393	395,849	428,752	(44,245)	(11,765)	69,022
-	-	(984,749)	-	-	-
(164,542)	(109,332)	(200,384)	(212,852)	(216,036)	(408,104)
2,086,820	798,236	(210,221)	338,783	353,636	295,383
3,378,030	5,464,850	6,263,086	6,052,865	6,391,648	6,745,284
$ 5,464,850	$ 6,263,086	$ 6,052,865	$ 6,391,648	$ 6,745,284	$ 7,040,667
$ 228,871	$ 229,149	$ 617,724	$ 668,661	$ 603,989	$ 647,143
57,451	65,667	62,671	67,212	74,549	81,700
-	-	-	58,548	-	-
60,634	70,193	(73,672)	81,707	281,952	319,796
(164,542)	(109,332)	(200,384)	(212,852)	(216,036)	(408,104)
(33,878)	(20,134)	(19,960)	(20,221)	(21,738)	(30,266)
148,536	235,543	386,379	643,055	722,716	610,269
1,793,095	1,943,397	2,178,940	2,562,852	3,103,414	3,813,848
1,766	-	(2,467)	(102,493)	(12,282)	-
1,794,861	1,943,397	2,176,473	2,460,359	3,091,132	3,813,848
$ 1,943,397	$ 2,178,940	$ 2,562,852	$ 3,103,414	$ 3,813,848	$ 4,424,117
$ 3,521,453	$ 4,084,146	$ 3,490,013	$ 3,288,234	$ 2,931,436	$ 2,616,550
35.56%	34.79%	42.34%	48.55%	56.54%	62.84%
$ 584,374	$ 662,634	$ 632,402	$ 678,224	$ 752,260	$ 824,420
602.60%	616.35%	551.87%	484.83%	389.68%	317.38%

See notes to required supplementary information

Village of Mahomet

Schedule of Employer Contributions -
Police Pension Fund
Last Ten Fiscal Years

	2017	2018	2019	2020
Actuarially determined contribution	$ 107,198	$ 109,973	$ 153,648	$ 167,179
Contributions in relation to the actuarially determined contribution	144,627	193,763	196,035	215,161
Contribution deficiency (excess)	$ (37,429)	$ (83,790)	$ (42,387)	$ (47,982)
Covered payroll	$ 393,451	$ 411,786	$ 467,113	$ 534,460
Contributions as a percentage of covered payroll	36.76%	47.05%	41.97%	40.26%

Notes to Schedule:

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll
Remaining amortization period	18 years
Asset valuation method	5 year smoothed market
Inflation	2.50%
Salary increases	3.50% - 11.00%
Investment rate of return	6.00%
Mortality	Pub-2010 adjusted for plan status

See notes to required supplementary information

2021	2022	2023	2024	2025	2026
$ 243,926	$ 267,770	$ 486,954	$ 535,841	$ 454,611	$ 461,936
228,871	229,149	617,724	668,661	603,989	647,143
$ 15,055	$ 38,621	$ (130,770)	$ (132,820)	$ (149,378)	$ (185,207)
$ 584,374	$ 662,634	$ 632,402	$ 678,224	$ 752,260	$ 824,420
39.17%	34.58%	97.68%	98.59%	80.29%	78.50%

See notes to required supplementary information

Village of Mahomet

Schedule of Investment Returns -
Police Pension Fund
Last Ten Fiscal Years

	2017	2018	2019	2020
Annual money-weighted rate of return, net of investment expense	2.09%	2.09%	0.20%	4.25%

See notes to required supplementary information

2021	2022	2023	2024	2025	2026
4.73%	4.73%	3.04%	8.22%	9.68%	23.17%

See notes to required supplementary information

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles. The Village follows these procedures in establishing the budgetary data reflected in the financial statements:

- The Village staff submits to the Board a proposed operating budget for the fiscal year commencing the following May 1. The operating budget includes proposed expenditures, expenses and the means of financing them.
- A public budget hearing is conducted.
- The budget is legally enacted through passage of an ordinance.
- The budget may be amended by the Board of Trustees and the Budget Officer.

The level of control (level at which expenditures may not exceed budget) is each individual fund. The Village Board of trustees has delegated authority to the Budget Office to delete, add to, change or create sub-classes within object-classes budgeted previously, with the exception of salaries specifically approved by the Board. By vote of two-thirds, the budget may be revised by the Board of Trustees.

SUPPLEMENTARY INFORMATION

Village of Mahomet

Combining Balance Sheet -
Nonmajor Governmental Funds
April 30, 2026

	Forfeited Funds	IMRF	Recreation	Social Security
Assets				
Cash and cash equivalents	$ 63,543	$ 37,668	$ 124,597	$ 88,432
Receivables:				
Property taxes	-	114,380	-	177,685
Utility taxes	-	-	-	-
Due from other governments	-	-	-	-
Prepaid items	-	-	-	-
Total assets	$ 63,543	$ 152,048	$ 124,597	$ 266,117
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	$ -	$ -	$ 4,141	$ -
Accrued payroll	-	-	3,998	-
Unearned revenues	-	-	40,476	-
Total liabilities	-	-	48,615	-
Deferred Inflows of Resources				
Property taxes levied for future periods	-	114,380	-	177,685
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	114,380	-	177,685
Fund Balances				
Nonspendable	-	-	-	-
Restricted	-	37,668	-	88,432
Assigned	63,543	-	75,982	-
Total fund balances	63,543	37,668	75,982	88,432
Total liabilities, deferred inflows of resources and fund balances	$ 63,543	$ 152,048	$ 124,597	$ 266,117

Commercial Core TIF	Business District Tax	Insurance	Transportation System Capital Improvement	Utility Tax	Motor Fuel Tax	East Mahomet TIF 2021 Debt Service
$ 716,949	$ 486,096	$ 48,316	$ 479,264	$ 52,183	$ 784,559	$ 286,100
463,595	-	107,906	125,530	-	-	-
-	-	-	-	33,694	-	-
-	149,560	-	20,071	-	34,826	-
-	-	83,309	-	-	-	-
$ 1,180,544	$ 635,656	$ 239,531	$ 624,865	$ 85,877	$ 819,385	$ 286,100
$ -	$ -	$ -	$ -	$ -	$ 7,734	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	7,734	-
463,595	-	107,906	125,530	-	-	-
-	55,123	-	7,299	-	-	-
463,595	55,123	107,906	132,829	-	-	-
-	-	83,309	-	-	-	-
716,949	580,533	48,316	-	-	811,651	286,100
-	-	-	492,036	85,877	-	-
716,949	580,533	131,625	492,036	85,877	811,651	286,100
$ 1,180,544	$ 635,656	$ 239,531	$ 624,865	$ 85,877	$ 819,385	$ 286,100

Village of Mahomet

Combining Balance Sheet -
Nonmajor Governmental Funds
April 30, 2026

	Parks	Street Improvement	Total Nonmajor Governmental Funds
Assets			
Cash and cash equivalents	$ 491,087	$ -	$ 3,658,794
Receivables:			
Property taxes	181,641	-	1,170,737
Utility taxes	-	-	33,694
Due from other governments	-	-	204,457
Prepaid items	-	-	83,309
Total assets	$ 672,728	$ -	$ 5,150,991
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	$ 2,936	$ -	$ 14,811
Accrued payroll	5,689	-	9,687
Unearned revenues	-	-	40,476
Total liabilities	8,625	-	64,974
Deferred Inflows of Resources			
Property taxes levied for future periods	181,641	-	1,170,737
Unavailable revenues	-	-	62,422
Total deferred inflows of resources	181,641	-	1,233,159
Fund Balances			
Nonspendable	-	-	83,309
Restricted	-	-	2,569,649
Assigned	482,462	-	1,199,900
Total fund balances	482,462	-	3,852,858
Total liabilities, deferred inflows of resources and fund balances	$ 672,728	$ -	$ 5,150,991

Village of Mahomet

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended April 30, 2026

	Forfeited Funds	IMRF	Recreation	Social Security
Revenues				
Property taxes	$ -	$ 99,652	$ -	$ 156,265
Motor fuel tax	-	-	-	-
Utility taxes	-	-	-	-
Sales taxes	-	-	-	-
Rentals and fees	-	-	342,959	-
Donations	-	-	48,677	-
Investment income	2	1,189	6,114	2,500
Miscellaneous	-	-	-	-
Total revenues	2	100,841	397,750	158,765
Expenditures				
Current:				
General government	-	-	-	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Culture and recreation	-	-	463,090	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	-	-	463,090	-
Excess (deficiency) of revenues over expenditures	2	100,841	(65,340)	158,765
Other Financing Sources (Uses)				
Transfers in	-	10,000	37,145	65,000
Transfers out	-	(120,323)	(10,000)	(170,694)
Total other financing sources (uses)	-	(110,323)	27,145	(105,694)
Net change in fund balances	2	(9,482)	(38,195)	53,071
Fund Balances, Beginning, as Previously Reported	63,541	47,150	114,177	35,361
Accounting changes (see note disclosure)	-	-	-	-
Fund Balances, Beginning, as Adjusted	63,541	47,150	114,177	35,361
Fund Balances, Ending	$ 63,543	$ 37,668	$ 75,982	$ 88,432

Commercial Core TIF	Business District Tax	Insurance	Transportation System Capital Improvement	Utility Tax	Motor Fuel Tax	East Mahomet TIF 2021 Debt Service
$ 313,317	$ -	$ 103,955	$ 92,699	$ -	$ -	$ -
-	-	-	-	-	574,386	-
-	-	-	86,901	525,209	-	-
-	618,571	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	2,880	3,016	9,351	27,561	-
-	-	-	-	-	1,636	-
313,317	618,571	106,835	182,616	534,560	603,583	-
-	-	119,709	-	-	-	-
-	-	-	500	-	601,903	-
6,717	126,924	-	-	-	-	-
-	-	-	-	-	-	-
47,070	-	-	576,836	-	-	-
-	-	-	85,480	-	-	555,000
-	-	-	19,078	-	-	216,500
53,787	126,924	119,709	681,894	-	601,903	771,500
259,530	491,647	(12,874)	(499,278)	534,560	1,680	(771,500)
-	-	-	600,000	-	-	771,000
-	-	-	-	(520,000)	-	-
-	-	-	600,000	(520,000)	-	771,000
259,530	491,647	(12,874)	100,722	14,560	1,680	(500)
457,419	88,886	144,499	391,314	71,317	809,971	286,600
-	-	-	-	-	-	-
457,419	88,886	144,499	391,314	71,317	809,971	286,600
$ 716,949	$ 580,533	$ 131,625	$ 492,036	$ 85,877	$ 811,651	$ 286,100

Village of Mahomet

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended April 30, 2026

	Parks	Street Improvement	Total Nonmajor Governmental Funds
Revenues			
Property taxes	$ 176,556	$ -	$ 942,444
Motor fuel tax	-	-	574,386
Utility taxes	-	-	612,110
Sales taxes	-	-	618,571
Rentals and fees	3,510	-	346,469
Donations	5,880	-	54,557
Investment income	13,322	-	65,935
Miscellaneous	2,200	-	3,836
Total revenues	201,468	-	3,218,308
Expenditures			
Current:			
General government	-	-	119,709
Highways and streets	-	-	602,403
Economic development	-	-	133,641
Culture and recreation	303,615	-	766,705
Capital outlay	20,474	21,542	665,922
Debt service:			
Principal	-	-	640,480
Interest and fiscal charges	-	-	235,578
Total expenditures	324,089	21,542	3,164,438
Excess (deficiency) of revenues over expenditures	(122,621)	(21,542)	53,870
Other Financing Sources (Uses)			
Transfers in	290,078	-	1,773,223
Transfers out	(20,000)	-	(841,017)
Total other financing sources (uses)	270,078	-	932,206
Net change in fund balances	147,457	(21,542)	986,076
Fund Balances, Beginning, as Previously Reported	335,005	-	2,845,240
Accounting changes (see note disclosure)	-	21,542	21,542
Fund Balances, Beginning, as Adjusted	335,005	21,542	2,866,782
Fund Balances, Ending	$ 482,462	$ -	$ 3,852,858

Village of Mahomet

Schedule of Equalized Assessed Valuation, Tax Rates and Taxes Extended and Collected
April 30, 2026

	2025	2024	2023	2022	2021
Equalized Assessed Valuations	$ 359,685,795	$ 331,931,817	$ 296,770,650	$ 264,871,506	$ 241,862,525
Tax Rates (Per $100 Assessed Valuations)					
General	0.2934	0.3107	0.3239	0.3319	0.3413
Bond	0.0349	0.0280	0.0307	0.0268	0.0300
IMRF	0.0318	0.0301	0.0350	0.0519	0.0518
Fire Protection	0.0095	0.0108	0.0126	0.0153	0.0162
Police Protection	0.1147	0.1212	0.1270	0.1140	0.1174
Police Pension	0.0611	0.0593	0.0625	0.0565	0.0550
Audit	0.0160	0.0173	0.0201	0.0123	0.0098
Liability Insurance	0.0300	0.0314	0.0365	0.0459	0.0440
Street and Bridge	0.0489	0.0509	0.0517	0.0520	0.0542
Park	0.0505	0.0534	0.0557	0.0570	0.0587
ESDA	0.0007	0.0006	0.0007	0.0008	0.0008
Social Security	0.0494	0.0472	0.0525	0.0639	0.0615
Revenue Recapture	0.0030	0.0031	0.0027	0.0015	0.0045
1/2 Road and Bridge	0.0272	0.0283	0.0301	0.0295	0.0306
Total	0.77107	0.79231	0.84167	0.85927	0.87578
Tax Extensions	$ 2,773,412	$ 2,629,937	$ 2,497,821	$ 2,275,953	$ 2,118,177
Collections	$ -	$ 2,619,986	$ 2,488,661	$ 2,269,448	$ 2,115,049
Percent of Extension Collected	0.00%	99.62%	99.63%	99.71%	99.85%

Note: Does not include tax increment financing districts

Village of Mahomet

Schedule of Legal Debt Margin
(Unaudited)
April 30, 2026

Assessed Valuation	$ 359,685,795
Debt Limit, 8.625%	$ 31,022,900
Amount of Debt Applicable to Limit:	
Outstanding General Obligation Bonds	8,200,000
Less Alternate Revenue Source General Obligation Bonds	(7,365,000)
Total amount of debt applicable to limit	835,000
Legal Debt Margin	$ 30,187,900

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Independent Auditors' Report

To the President and Board of Trustees of
Village of Mahomet

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Village of Mahomet (the Village), as of and for the year ended April 30, 2026, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated October 8, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2026-001 and 2026-002, that we consider to be material weaknesses.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Village's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Village's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The Village's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Oak Brook, Illinois
October 8, 2026

Financial Statement Findings Required to be Reported in Accordance With *Government Auditing Standards*

Finding 2026-001: External Financial Reporting

Criteria: In theory, a properly designed system of internal control staffed with enough people with sufficient training would provide the Village with the ability to not only process and record monthly transactions, but also to prepare the annual financial statements.

The definition of a material weakness in internal control includes consideration of the year-end financial reporting process. To avoid the auditor reporting a material weakness in internal control, your system of controls would need to be able to accomplish the following:

- Present the books and records to the auditor in such a condition that the auditor is not able to identify any material journal entries as a result of audit procedures.

- Be capable of preparing a complete set of year-end financial statements in such a condition that the auditor is not able to identify any material changes as a result of the audit. This includes drafting the individual fund statements, making GASB No. 34 conversion entries, drafting the government-wide statements, and preparing note disclosures.

Condition: During the course of the audit, we identified material adjusting journal entries that were not identified by the Village's existing internal controls. The Village engaged us to assist in the preparation of certain accrual and other journal entries. Although we were engaged by the Village to prepare these entries, current standards state these entries should be identified by the Village's existing internal controls. Additionally, we were engaged by the Village to prepare the Village's financial statements and accompanying notes to the financial statements. The Village does not currently have an internal control system over financial reporting designed to provide for the preparation of the financial statements, including the notes as required by professional standards.

Cause: During the course of audit fieldwork, adjusting journal entries were proposed by the auditors that were not discovered by the Village's existing internal control structure. Additionally, the Village does not have an external reporting function but relies upon the auditor for expertise in external financial reporting.

Effect or Potential Effect: External financial statements would not have been reasonable in all material respects or presented in accordance with GAAP without reliance on the external auditor.

Recommendation: We recommend the Village evaluate the controls and processes over external financial reporting and consider the cost benefit analysis to making changes to the current process. This level of internal control over financial reporting can be a difficult task for governments. Most governments operate with only enough staff to process monthly transactions and reports and often rely on auditors to prepare certain year-end audit entries and handle the year-end financial reporting.

Management's Response: The Finance Department is aware that it has limited staff to perform this responsibility at the end of the year. Further, the Finance Department is currently striving to improve its processes and practices to lessen the time spent correcting avoidable errors and to devote that time to more valuable and necessary functions like the year-end financial reporting process. Additionally, the Finance Department is working on providing staff with sufficient and regular training to be updated with the constantly changing and complicated GASB financial reporting standards. Until then, the Village, like many other municipalities, acknowledges the need to solicit our independent auditor's assistance in the preparation of drafting the year-end financial statements in accordance with constantly changing and complicated GASB financial reporting standards.

Finding 2026-002: Segregation of Duties

Criteria: A properly designed system of internal control includes adequate staffing as well as policies and procedures to properly segregate duties. This includes systems that are designed to limit the access or control of any one individual to the Village's assets or accounting records, and to achieve a higher likelihood that errors or irregularities in the Village's accounting processes would be discovered by staff in a timely manner.

Condition: Due to limitations in staffing, several significant transaction cycles lacked appropriate segregation of duties as follows:

Water billing and collections - We noted the same individual is responsible for entering account information, applying billing rates, uploading manual usage reads, and making account adjustments within the Village's billing system. Additionally, the individual has the ability to handle cash if necessary.

Journal entries - We noted the same individual has access in the system to prepare and modify journal entry amounts and also performs the bank reconciliations.

Cash reconciliations - We noted there is no secondary review of the monthly bank reconciliations by an individual other than the preparer.

Cause: The lack of segregation of duties is a result of the Village having limited staffing capacity.

Effect or Potential Effect: One individual having significant control over a transaction cycle increases the risk of errors, irregularities, or fraud occurring and going unidentified by someone in the Village.

Recommendation: We recommend the Village, where possible within the confines of limited staffing, continues to separate responsibilities within transaction cycles between multiple individuals and ensure access restrictions are in place so that an individual does not have access to perform processes not within their scope of responsibilities. Additionally, the Village should ensure that reviews and approvals are consistently documented.

Management's Response: Due to the small nature of the Village, management will work our best to segregate as much as possible.

Independent Auditors' Report on Compliance

To the President and Board of Trustees of
Village of Mahomet, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Mahomet, as of and for the year ended April 30, 2026, and have issued our report thereon dated October 8, 2026. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

In connection with our audit, nothing came to our attention that caused us to believe that the Village failed to comply with provisions of Subsection (q) of Section 11-74.4-3 of Public Act 85-1142, "An Act in Relation to Tax Increment Financing", insofar as it relates to accounting matters for the East Mahomet Tax Increment Financing District and the Commercial Core Tax Increment Financing District, however, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the Village noncompliance with the above-referenced statute, insofar as it relates to accounting matters.

This report is intended solely for the information and use of the Village Board, management, the State of Illinois, and others within the Village and is not intended to be, and should not be, used by anyone other than the specified parties.

Baker Tilly US, LLP

Oak Brook, Illinois
October 8, 2026

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

RESOLUTION NUMBER 26-10-01

A RESOLUTION ACCEPTING THE AUDIT AND ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED APRIL 30, 2026

VILLAGE OF MAHOMET, CHAMPAIGN COUNTY, ILLINOIS

WHEREAS, pursuant to the Illinois Municipal Auditing Law, the Village of Mahomet has issued an audit of the funds and accounts to be made by an accountant retained by the Village; and

WHEREAS, an Audit has been conducted in conformance with such requirements by Baker Tilly.

NOW, THEREFORE, BE IT RESOLVED this 27th day of October 2026 by the Board of Trustees of the Village of Mahomet that:

1. The Board of Trustees hereby accepts the Audit and Annual Financial Report for the Fiscal Year ended April 30, 2026.

2. A copy of such report shall be made a part of the Village's public records and open to public inspection.

_____
Jason Tompkins, President
Board of Trustees
Village of Mahomet

Attest:

_____
Dawn Mohr, Village Clerk

MEMORANDUM

TO THE

BOARD OF TRUSTEES

ITEM: Tentative Tax Levy	**DEPARTMENT: Finance**
AGENDA SECTION: Finance	**AMOUNT: N/A**
ATTACHMENTS: ( ) ORDINANCE (X) RESOLUTION (X) OTHER SUPPORTING DOCUMENTS	**DATE: 10/27/26**

INTRODUCTION:

The purpose of this memorandum is to request a recommendation from the full Board to approve the 2026 Tentative Tax Levy based on an estimated EAV of **$383,308,456** with a corresponding levy, in the amount of **$3,960,955.84.** The information from the Champaign County Assessment Office is still subject to Board of Review changes and the township equalization.

Please refer to the attachments for additional information regarding a recommended Equalized Assessed valuation, associated Levy and projected assessed values from the Champaign County Assessment Office.

BACKGROUND:

The Village is required to file a Levy with the County Clerk on or before the fourth Tuesday in December of each year. The first step in the process is for the EAV to be determined. A prepared resolution is attached reflecting the recommended EAV presented by Staff. If the dollar amount of the estimated levy is 105% or more of the prior year's extended levy, the Village is required to comply with certain requirements set forth in the Truth in Taxation Act. These include publishing a notice of the estimated Levy and holding a public hearing prior to adoption of the levy. The levy must be adopted no later than December 15, 2026 Board of Trustees meeting in order to meet the filing deadline.

DISCUSSION OF ALTERNATIVES:

1. Recommend a total EAV of **$383,308,456** as recommended by staff with an estimated tax rate of $1.0333 per $100.00 of EAV.
2. Provide further direction to staff and adopt a levy of a differing amount.

Alternative 1. The proposed 2026 Levy would generate property tax revenues of an estimate of $3,960,955.84 before tax caps are applied. This represents a 28.91% increase over the 2025 rate extension of 0.7439. A breakdown of the recommended 2026 levy and proposed tax rate by component is included in Attachment A. The Village, by ordinance, submits twelve separate levies to the County for collection and extensions.

Advantages.

- The recommended Levy is expected to result in a tax rate of $1.0333 per $100 of EAV, which represents a 28.91% increase over the Village's current capped rate of 0.7439. The tax rate of $1.0333 does not take into consideration the tax cap rate which will be considerably less.
- The allocation of the recommended Levy is consistent with the Village's Financial Policies.

Disadvantages.

- Levying a lesser amount could result in less real estate tax revenue for the Village and a corresponding reduction in Village services.

Alternative 2. The Board of Trustees could levy less or more than the recommended $3,960,955.84 or change the allocation of the recommended Levy among the various purposes. However, the Village does have a limitation on what can be levied due to the County-wide non-home rule tax caps. The purposes for which property taxes may be levied are limited by state statute.

Advantages.

- Provides a lower rate for taxpayers

Disadvantages.

- May not provide for the total extension allowable to the Village under the capped amounts.
- May result in a reduction in service levels due to reduced revenues.

PRIOR BOARD ACTION:
N/A

COMMUNITY INPUT:
Citizen input on the proposed Tax Levy is solicited at next month's study Session as well as at a Public Hearing on November 24, 2026. The Public notice is scheduled to run in the newspaper on November 14,2026.

BUDGET IMPACT:
The County will extend the 2026 Property Tax Levy early in 2027 and revenues will be received beginning in May or June 2027. Staff does not expect to reach the $3.9M extension due to the Property Tax Extension Limitation Laws.

STAFF IMPACT:
Staff prepares the levy based upon the values assessed by the Champaign County Assessment office. The levy process requires complying with statutory and Village requirements, and results in a significant source of revenue for the Village.

SUMMARY: The Tentative Tax Levy Resolution is approved before the adoption of the Tax Levy Ordinance. Municipalities must be careful to comply with the Truth and Taxation Act, requiring public notice and public hearing if the tax levy is greater than 105% of the aggregate extension of the previous year.

RECOMMENDED ACTION:
Staff recommends extending a levy of $3,960,955.84 with an EAV of $383,308,456 which would produce a combined Village property tax rate of $1.0333 before the "tax caps" adjustment.

DEPARTMENT HEAD APPROVAL:	**VILLAGE ADMINISTRATOR:**
	

ATTACHMENT A

516 Mahomet Corp — Tentative

	26/27
Assessed Value	$383,308,456

FUND	RATE	LEVY AMOUNT
General	0.4375	1,676,974.50
IMRF	0.0652	250,000.00
Fire Protection	0.0078	30,000.00
Police Protection	0.1761	675,000.00
Police Pension	0.0522	200,000.00
Audit	0.0209	80,000.00
Insurance	0.0391	150,000.00
Street and Bridge	0.1000	383,500.00
Park	0.0750	287,481.34
ESDA	0.0008	3,000.00
Social Security	0.0587	225,000.00
Totals	$1.0333	3,960,955.84

Prior Year Levy & Extension	0.7439	3,072,549.91	
		888,405.93	Dollar amount increase over prior year extension
		28.91%	**% Increase over prior year Levy - Truth in Taxation Hearing Applies**
Bond	0.0251	96,106.26	

Carole Tempel:
Under Illinois law for non-home-rule municipalities, our Truth in Taxation calculation must focus strictly on our operational funds—such as our General Corporate, Police, and Street & Bridge funds. By law, our bonded debt payments are completely excluded from this calculation.The reason for this is simple: bond payments are legally binding, long-term debts that are already structured and locked in. Because they are separate, fixed obligations, the law pulls them out of the math entirely. This ensures our Truth in Taxation comparison looks only at the year-over-year changes to our day-to-day operational spending, giving our residents a transparent view of our municipal budget.

A RESOLUTION 26-10-02

ADOPTING A TENTATIVE TAX LEVY FOR
FISCAL YEAR 2026/2027

WHEREAS, "The Truth In Taxation Act" (35 Illinois Complied Statutes 215/1 et seq.), requires the Village Board to determine the amount of money estimated to be necessary to be raised by the tax levy for each year ("levy") upon the taxable property in the Village of Mahomet, not less than twenty (20) days prior to the adoption of the levy.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF MAHOMET, ILLINOIS, as follows:

Section 1. That this Board hereby determines that the estimated Equalized Assessed Valuation ("EAV") for the Village of Mahomet for fiscal year 2026/2027 be **$383,308,456**.

Section 2. That this Board hereby determines that the amount of money estimated to be necessary to be raised by taxation upon the taxable property within this Village for general corporate and special municipal purposes **including debt service** purposes is $4,027,061.84. The levy for General Corporate Fund purposes and the levies for separate special fund purposes are set forth and designated in attached Exhibit A, which is made a part of this Resolution by reference.

Section 3. That the estimated amount determined to be necessary to be levied in Section 2 is 28.91% of the amount of property taxes extended upon the tax levy of the preceding year excluding Debt Service.

Section 4. That this Resolution shall be in full force and effect upon its passage and approval in accordance with law.

APPROVED:_____
Village President

ATTEST:_____
Village Clerk

PAMPHLET PUBLICATION

ORDINANCE NO. 26-10-01

AN ORDINANCE AMENDING PARTS OF CHAPTER 70: PARKING REGULATIONS ORIGINALLY ENTITED "SNOW ROUTES" AS HEREINAFTER PROVIDED

PRESENTED: _____

PASSED: _____

APPROVED: _____

RECORDED: _____

PUBLISHED: _____

Voting "Aye" _____

Voting "Nay" _____

The undersigned being the duly qualified and acting Village Clerk of the Village of Mahomet does hereby certify that this document constitutes the publication in pamphlet form, in connection with and pursuant to Section 1-2-4 of the Illinois Municipal Code, of the above-captioned ordinance and that such ordinance was presented, passed, approved, recorded and published as above stated.

_____
Village Clerk

(Seal)

Dated:_____

ORDINANCE NO. 26-10-01

AN ORDINANCE AMENDING PARTS OF CHAPTER 70: PARKING REGULATIONS ORIGINALLY ENTITED "SNOW ROUTES" AS HEREINAFTER PROVIDED

Adopted by the
President and Board of Trustees
Of
The Village of Mahomet
Champaign County, Illinois

This 27th day October 2026

WHEREAS, the Village of Mahomet ("Village"), Champaign County, Illinois is a duly created, organized and validly existing municipality of the State of Illinois under the 1970 Illinois Constitution and the laws of the State of Illinois, including particularly the Illinois Municipal Code, and all laws amendatory thereof and supplementary thereto; and

WHEREAS, the Village of Mahomet, Illinois, has the lawful authority under the provisions of Illinois Compiled Statutes, 625 ILCS 5/11-208, to enact various traffic regulations within the Village, and

WHEREAS, the corporate authorities of the Village deem it advisable and in the best interest of the health, safety, and welfare of the residents of the Village to amend the Mahomet Municipal Code to regulate parking on Village streets during certain winter weather emergency events.

NOW, THEREFORE, BE IT ORDAINED, by the President and Board of Trustees of the Village of Mahomet, Champaign County, Illinois, as follows:

Section 1. The foregoing recitals shall be and are hereby incorporated as findings of fact as if said recitals were fully set forth herein.

Section 2. Title VII, Chapter 70 of the Village Code shall be amended as follows:

Section 70.12 of Chapter 70 entitled "Parking Regulations," of Title VII entitled "Traffic Code" of the Village of Mahomet Code is hereby amended in its entirety, so that Section 70.12 shall hereafter be and read as follows:

§ 70.12: Winter Weather Emergency Parking Bank.

(a) For purposes of this section, the definition of "paved street" is any concrete, asphalt, or seal coated street in the Village. This does NOT include non-paved rock parking areas adjacent to a paved street.

(b) After notice to local media, on social media and Village website by the Village Administrator, Village Clerk, Public Works Superintendent, or Chief of Police that a two (2) inch or more snowfall has accumulated or is forecast, or freezing rain or an ice storm is occurring or forecast, no person shall park any motor vehicle on either side of any paved street that has been designated a snow route until such time as a Village official gives similar notice that parking on the streets may resume.

(c) After notice to local media, on social media and Village website by the Village Administrator, Village Clerk, Public Works Superintendent, or Chief of Police that a three (3) inch or more snowfall has accumulated or is forecast, or freezing rain or ice storm is occurring or forecast, no person shall park any motor vehicle on either side of any paved street in the Village, until such time as a Village official gives similar notice that parking on the streets may resume.

(d) Any vehicle parked on the pavement of any street or highway or any part thereof in violation of this Section may be towed by the Village at the cost of the vehicle owner and issued a citation for failing to comply with the provisions of this Ordinance and shall issue a fine of not less than $25.00, nor more than $50.00 for each offense by any police officer of the Village of Mahomet.

Section 3. Invalidity. Should any section or provision of this Ordinance be declared to be invalid, that decision shall not affect the validity of this Ordinance as a whole or any part thereof, other than the part so declared to be invalid.

Section 4. Effective Date. The provisions of this Ordinance shall become effective ten (10) days following its passage, approval and publication as required by law.

Section 5. Conflict. All other ordinances or parts of ordinances which are in conflict with the provisions of this Ordinance are, to the extent of such conflict, hereby superseded.

Section 6. Publication. The Village Clerk is hereby authorized and directed to cause this Ordinance to be published in pamphlet form immediately after passage.

Upon motion by Trustee _____, seconded by Trustee _____, passed by the President and Board of Trustees of the Village of Mahomet, Illinois this 27th day of October 2026, by roll call vote, as follows:

Voting “aye” (names): _____

_____

Voting “nay” (names): _____

Abstained (names): _____

PASSED and APPROVED this 27th day of October 2026.

_____
Jason S. Tompkins
Village President

(SEAL)

Attest:

_____
Village Clerk

STATE OF ILLINOIS)
COUNTY OF CHAMPAIGN) SS
VILLAGE OF MAHOMET)

CERTIFICATION OF ORDINANCE

I, the undersigned, do hereby certify that I am the duly selected, qualified and acting Village Clerk of the Village of Mahomet, Champaign County, Illinois (the "**Municipality**"), and as such official I am the keeper of the records and files of the Municipality and of the President and Board of Trustees (the "**Corporate Authorities**").

I do further certify that the foregoing constitutes a full, true, and complete excerpt from the proceedings of the meeting of the Corporate Authorities held on January 28, 2025, insofar as same relates to the adoption of **Ordinance No. 26-10-01** entitled:

AN ORDINANCE AMENDING PARTS OF CHAPTER 70: PARKING REGULATIONS ORIGINALLY ENTITED "SNOW ROUTES" AS HEREINAFTER PROVIDED

a true, correct, and complete copy of which ordinance (the "**Ordinance**") as adopted at such meeting appears in the proceedings of the minutes of such meeting and is hereto attached. The Ordinance was adopted and approved by the vote and on the date therein set forth.

I do further certify that the deliberations of the Corporate Authorities on the adoption of such Ordinance were taken openly, that the adoption of such Ordinance was duly moved and seconded, that the vote on the adoption of such Ordinance was taken openly and was preceded by a public recital of the nature of the matter being considered and such other information as would inform the public of the business being conducted, that such meeting was held at a specified time and place convenient to the public, that the agenda for the meeting was duly posted continuously on the Municipality's website and at the Village Hall at least 48 hours prior to the meeting; that notice of such meeting was duly given to all of the news media requesting such notice, that such meeting was called and held in strict compliance with the provisions of the open meeting laws of the State of Illinois, as amended, and the Illinois Municipal Code, as amended, and that the Corporate Authorities have complied with all of the applicable provisions of such open meeting laws and such Code and their procedural rules in the adoption of such Ordinance.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of the Village of Mahomet, Champaign County, Illinois, the _____ day of _____ 2026.

(SEAL)

_____
Dawn Mohr, Village Clerk

MEMORANDUM

TO THE

BOARD OF TRUSTEES

ITEM: A Resolution Approving the Sole Source Purchase of a New Caterpillar 305 CR Mini Excavator from Altorfer Cat through Sourcewell #011723-CAT for an Amount of $95,942.00	**DEPARTMENT:** Transportation
AGENDA SECTION: Transportation	**AMOUNT:** $95,942.00
ATTACHMENTS: ( ) ORDINANCE (X) RESOLUTION (X) OTHER SUPPORTING DOCUMENTS	**DATE:** October 27, 2026

INTRODUCTION:
Staff seek Board approval to purchase a new Caterpillar 305 CR mini excavator from Altorfer Cat for $95,942.00, after trade-in. Please see the pictures at the bottom of this memo for illustrative purposes.

BACKGROUND:
For many years staff have either had to borrow or rent mini excavators for a multitude of jobs where we were unable to utilize our backhoe due to restricted access conditions, ground conditions, etc.

Two recent examples were for water service line repairs; one was in a rear yard, and the other was between two short, privately owned trees that we were not allowed to trim.

Another example was installing storm sewer last year at Brent Johnson Park. We had a limited weather window to make the installation in ground that was too wet to handle the weight of the backhoe.

This late summer and early fall the Transportation Department demonstrated for different brands of mini excavators; a Kubota U55-5, a John Deere 50 P, a Yanmar ViO55-6A and a Caterpillar 305 CR. While the other models lacked power, cab space and ergonomics, the Caterpillar 305 has virtually everything needed for our applications.

This machine comes with three buckets, a hydraulic angling backfill blade and a mechanical thumb. The cost of this machine also includes a 72 month / 2,000-hour warranty, and the machine we demonstrated is the machine we would be purchasing.

DISCUSSION OF ALTERNATIVES:

1. Approve the purchase of the mini excavator.
2. Do not approve the purchase and provide staff with further directions.

COMMUNITY INPUT:

None

PRIOR BOARD ACTION:

The Board of Trustees adopted the FY2027 Budget and FY2027-FY2031 CIP budget which included funding to purchase a mini excavator.

BUDGET IMPACT:

Staff budgeted $96,000 in the FY2027 budget and FY2027-FY2031 CIP budget for this equipment purchase. The purchase price of $95,942.00 is $58 less than the budgeted amount.

The budgeted amount will be split between the Transportation Department and the Water / Wastewater Department. 60% Transportation and 30% Water / Wastewater.

OPERATING COSTS:

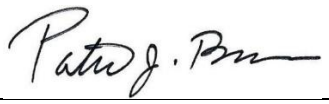
There may be some minor savings in fuel costs as this machine has a smaller engine than the backhoe.

STAFF IMPACT:

Eric Crowley will be responsible for coordinating this purchase.

RECOMMENDED ACTION:

Staff recommend approving this purchase.

DEPARTMENT HEAD APPROVAL:	**VILLAGE ADMINISTRATOR:**
Eric Crowley	


CAT

RESOLUTION NO. 26-10-03

A RESOLUTION AUTHORIZING THE PURCHASE OF A NEW CATERPILLAR 305 CR MINI EXCAVATOR FROM ALTORFER CAT FOR THE AMOUNT OF $95,942.00

VILLAGE OF MAHOMET, CHAMPAIGN COUNTY, ILLINOIS

WHEREAS, The Village Board Trustees adopted the FY2027 - 2031 Capital Improvement Plan, and the purchase of a mini excavator is part of that budget; and,

WHEREAS, Village Staff demonstrated the Caterpillar 305 CR this fall and determined the machine meets the needs of the Village; and

WHEREAS, The total cost of the Caterpillar 305 CR is $95,942.00; and,

WHEREAS, The Village of Mahomet is a member of Sourcewell Cooperative Purchasing Program; and

WHEREAS, The Caterpillar 305 CR is on the Sourcewell Cooperative Purchasing Program; and,

WHEREAS, Under section 3.1 of the Village of Mahomet purchasing policy, there is an exception granted for Single-Source Purchases; and

NOW, THEREFORE, BE IT RESOLVED, PASSED AND APPROVED, this 27th day of October 2026, by the Board of Trustees of the Village of Mahomet that:

1. The recitals above are found to be true and incorporated herein. The Village of Mahomet does hereby approve the sole source purchase of a new Caterpillar 305 CR from Altorfer Cat for the amount of $95,942.00. As this mini excavator is being purchased using a joint purchase cooperative, competitive bidding is waived.
2. The Village of Mahomet Board of Trustees further authorizes the Village Administrator to execute the proper documents necessary to complete this purchase.

_____
Jason S. Tompkins, President
Board of Trustees
Village of Mahomet

Attest:

_____
Dawn Mohr, Village Clerk

MAHOMET

MEMORANDUM

TO THE

BOARD OF TRUSTEES

ITEM: Annexation – 606 Hillside Drive J. Douglas Allen (property owner)	**DEPARTMENT:** Community Development
AGENDA SECTION: Planning and Development	**AMOUNT:** n/a
ATTACHMENTS: (X) Annexation Petition (X) Ordinance (X) Annexation Plat	**DATE:** for BOT regular meeting on October 27, 2026

INTRODUCTION:

The property located at 606 Hillside Drive has submitted a petition to voluntarily annex into the Village of Mahomet. The property is developed with an existing single-family home on approximately 0.46 acre of land, currently zoned R-1 in the County. The translation zoning when brought into the Village would be R-1B Single-Family Residential. The property is lot 58 of Western Hills III Subdivision and is adjacent to the Village limits. The property owner would like to utilize Village water services. Water main exists on Hillsdie Drive in the area of the property and there is an existing water curbstop for service to this property.

GENERAL FACTS:

- The property is in the Village of Mahomet service area for water and sanitary sewer.
- There is an existing assessment for this property related to the infrastructure construction, which has been paid by the property owner along with the typical required water connection and capacity fees for a single-family home.
- Annexation changes the jurisdiction of the roadway along the frontage of this property to the Village of Mahomet.

PRIOR RECENT BOARD ACTION: None.

COMMUNITY INPUT: None

BUDGET IMPACT: The Village would be responsible for future roadway maintenance of the 100 feet of Hillsdie Drive roadway that fronts the subject property.

STAFF IMPACT: None.

RECOMMENDED ACTION: Staff recommends approval of the petition to annex.



DEPARTMENT HEAD APPROVAL:	**VILLAGE ADMINISTRATOR:**
/s/Abby Heckman, Village Planner	*/s/ Patrick Brown*

PETITION FOR ANNEXATION
(With Township Highway)

TO THE BOARD OF TRUSTEES OF THE VILLAGE OF MAHOMET, ILLINOIS

We, the undersigned, do hereby petition for annexation of the following described real estate to the Village of Mahomet, Illinois, and in support of said petition, states, under oath, the following:

1. That the following described real estate:
(SEE ATTACHED PLAT AND LEGAL DESCRIPTION, EACH OF WHICH IS BY REFERENCE INCORPORATED HEREIN.) PIN 15-13-09-354-012 (commonly known as 606 Hillside Drive, Mahomet, IL; short legal is Lot 58 Western Hills III) is contiguous to the Village of Mahomet, Illinois, is not within the corporate limits of any municipality, is within a public library district, and is part of the Corn Belt Fire Protection District.

2. That the said Village of Mahomet does not provide fire protection or a public library.
3. That the proposed annexation does include a highway under the jurisdiction of a township, to-wit: Mahomet Township.
4. That the undersigned are the owners of record of the aforesaid real estate and the only electors/registered voters residing thereon.

IT IS THEREFORE REQUESTED by the undersigned that the Board of the Village of Mahomet adopt an ordinance annexing the aforesaid real estate to the Village of Mahomet.

DATED this 11th day of September, 2026.

OWNERS/ELECTORS:

J. DOUGLAS ALLEN,
a widower not since remarried

SUBSCRIBED AND SWORN TO BEFORE ME THIS
11th DAY OF September, 2026.

NOTARY PUBLIC

Seal

OFFICIAL SEAL
JOHN S HOWARD
NOTARY PUBLIC, STATE OF ILLINOIS
My Commission Expires 6/12/27

COVER SHEET

ORDINANCE NO. 26-10-____

ORDINANCE ANNEXING CERTAIN TERRITORY TO THE VILLAGE OF MAHOMET

(606 Hillside Drive, Mahomet, IL – With Township Highway)

Prepared by and Return to:
JOSEPH P. CHAMLEY
EVANS, FROEHLICH, BETH & CHAMLEY
44 Main Street, Suite 310
Champaign, IL 61820
PH: 217/359-6494
FX: 217/359-6468

PAMPHLET PUBLICATION

ORDINANCE NO. 26-10-02

ORDINANCE ANNEXING CERTAIN TERRITORY TO THE VILLAGE OF MAHOMET

(606 Hillside Drive, Mahomet, IL – With Township Highway)

PRESENTED: _____

PASSED: _____

APPROVED: _____

RECORDED: _____

PUBLISHED: _____

Voting "Aye" _____

Voting "Nay" _____

The undersigned being the duly qualified and acting Village Clerk of the Village of Mahomet does hereby certify that this document constitutes the publication in pamphlet form, in connection with and pursuant to Section 1-2-4 of the Illinois Municipal Code, of the above-captioned ordinance and that such ordinance was presented, passed, approved, recorded and published as above stated.

_____
Village Clerk

(Seal)

Dated:_____

ORDINANCE NO. 26-10-02

ORDINANCE ANNEXING CERTAIN TERRITORY TO THE VILLAGE OF MAHOMET

(606 Hillside Drive, Mahomet, IL – With Township Highway)

WHEREAS, the owners of record (J. DOUGLAS ALLEN, a widower not since remarried) of the herein described real estate, and sufficient electors residing thereon, have filed with the Village Clerk of the Village of Mahomet, Illinois, a Petition requesting annexation thereof to the Village of Mahomet; and

WHEREAS, said real estate is situated in unincorporated territory contiguous to the Village of Mahomet, Illinois, is within the corporate limits of a public library district, is part of the Cornbelt Fire Protection District, and the said Village of Mahomet does not provide fire protection or a public library; and

WHEREAS, said real estate includes a highway under the jurisdiction of Mahomet Township and due notice having been given the Supervisor, Trustees, Clerk and Road Commissioner of said Township by certified mail on October 5, 2026; and

WHEREAS, it has been determined that said petition complies with all requirements of the law therefor;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF MAHOMET, ILLINOIS, as follows:

Section 1. That the following described real estate, viz:

(SEE ATTACHED PLAT AND LEGAL DESCRIPTION, EACH OF WHICH IS BY THIS REFERENCE INCORPORATED HEREIN)

together with any and all adjacent streets, highways or parts thereof not now within the corporate limits of the Village, to the far side of said streets, highways or parts thereof, is hereby annexed to the Village of Mahomet, Illinois.

Section 2. That the Village Clerk be authorized and directed to file for record a certified copy of this Ordinance with the Recorder of Deeds for Champaign County, Illinois and also with the Champaign County Clerk and all other parties entitled to notice.

Section 3. The subject property is hereby zoned pursuant to the Village of Mahomet Zoning Ordinance and shall be as follows:

Legal Desc.	PIN	Village Zoning
Lot 58 Western Hills III	15-13-09-354-012	Village R-1B Single Family Residential

Section 4. This Ordinance shall be in full force and effect from and after its passage and recording as provided by law.

Section 5. This Ordinance is hereby passed by the affirmative vote, the "ayes" and "noes" being called, of a majority of the members of the Board of Trustees of the Village of Mahomet, Illinois, at a regular meeting of said Board on October 27, 2026.

Upon motion by Trustee _____, seconded by Trustee _____, passed by the President and Board of Trustees of the Village of Mahomet, Illinois this October 27, 2026, by roll call vote, as follows:

Voting "aye" (names): _____

_____

Voting "nay" (names): _____

Abstained (names): _____

PASSED and APPROVED this October 27, 2026.

_____
Jason S. Tompkins
Village President

(SEAL)

Attest:

_____
Dawn Mohr, Village Clerk

STATE OF ILLINOIS)
COUNTY OF CHAMPAIGN) SS
VILLAGE OF MAHOMET)

CERTIFICATION OF ORDINANCE

I, the undersigned, do hereby certify that I am the duly selected, qualified and acting Village Clerk of the Village of Mahomet, Champaign County, Illinois (the "**Municipality**"), and as such official I am the keeper of the records and files of the Municipality and of the President and Board of Trustees (the "**Corporate Authorities**").

I do further certify that the foregoing constitutes a full, true and complete excerpt from the proceedings of the meeting of the Corporate Authorities held on October 27, 2026, insofar as same relates to the adoption of **Ordinance No. 26-10-02**, entitled:

ORDINANCE ANNEXING CERTAIN TERRITORY TO THE VILLAGE OF MAHOMET

(606 Hillside Drive, Mahomet, IL – With Township Highway)

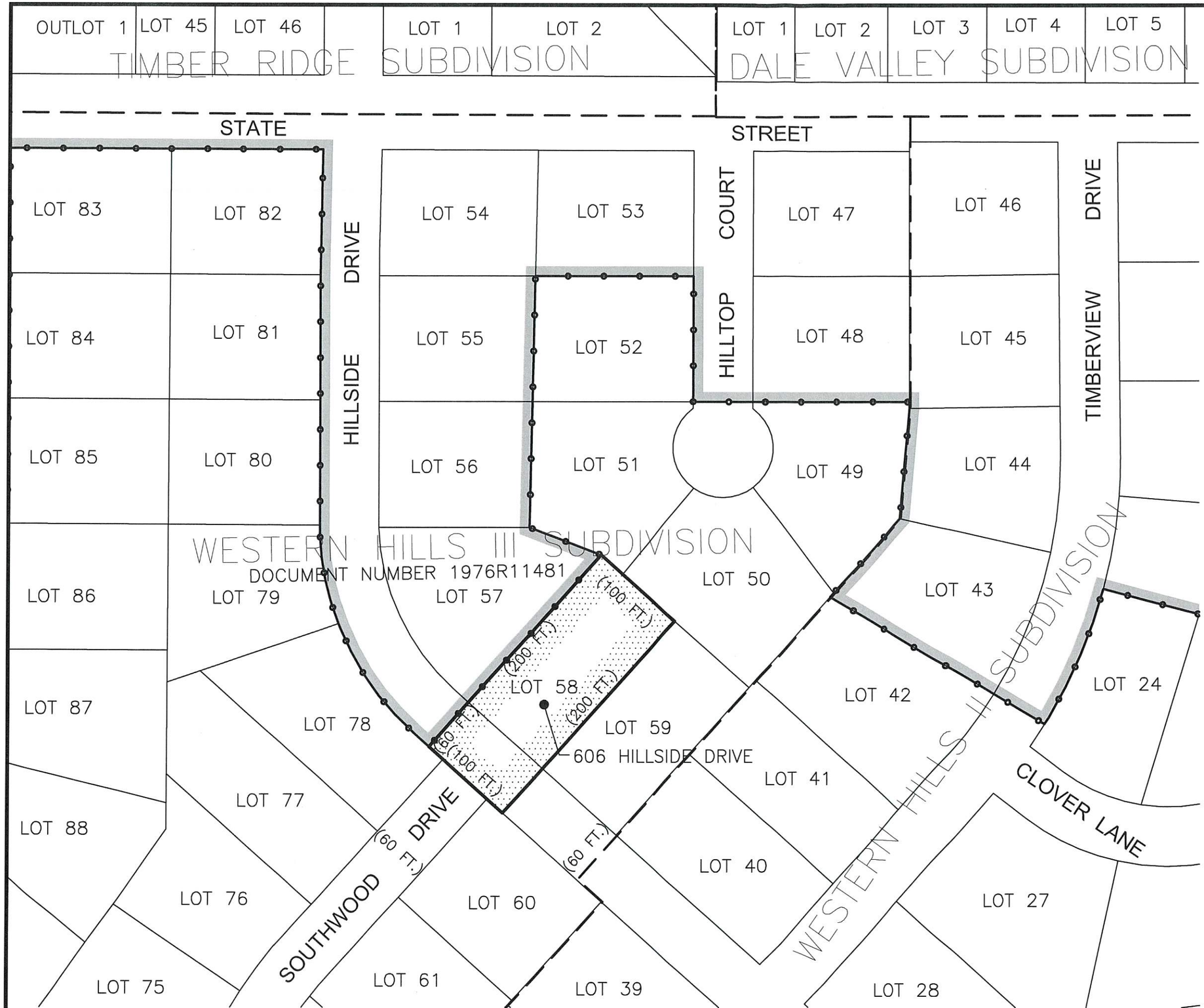
a true, correct and complete copy of which ordinance (the "**Ordinance**") as adopted at such meeting appears in the proceedings of the minutes of such meeting and is hereto attached. The Ordinance was adopted and approved by the vote and on the date therein set forth.

I do further certify that the deliberations of the Corporate Authorities on the adoption of such Ordinance were taken openly, that the adoption of such Ordinance was duly moved and seconded, that the vote on the adoption of such Ordinance was taken openly and was preceded by a public recital of the nature of the matter being considered and such other information as would inform the public of the business being conducted, that such meeting was held at a specified time and place convenient to the public, that the agenda for the meeting was duly posted continuously on the Issuer's website and at the Village Hall at least 48 hours prior to the meeting; that notice of such meeting was duly given to all of the news media requesting such notice, that such meeting was called and held in strict compliance with the provisions of the open meeting laws of the State of Illinois, as amended, and the Illinois Municipal Code, as amended, and that the Corporate Authorities have complied with all of the applicable provisions of such open meeting laws and such Code and their procedural rules in the adoption of such Ordinance.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of the Village of Mahomet, Champaign County, Illinois, this October 27, 2026.

(SEAL)

_____
Dawn Mohr, Village Clerk



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BERNS, CLANCY AND ASSOCIATES, P.C.

NORTH

0 50 100 200

SCALE IN FEET

EXISTING CORPORATE LIMITS OF THE VILLAGE OF MAHOMET, CHAMPAIGN COUNTY, ILLINOIS

BOUNDARY OF TERRITORY PROPOSED TO BE ANNEXED TO THE VILLAGE OF MAHOMET, CHAMPAIGN COUNTY, ILLINOIS

TOTAL AREA TO BE ANNEXED:
(0.60 ACRES ±)

EDWARD L. CLANCY
2207
PROFESSIONAL LAND SURVEYOR
STATE OF ILLINOIS
URBANA, ILLINOIS

SIGNED AND SEALED SEPTEMBER 10, 2025

EDWARD L. CLANCY, L.S., P.E., VICE PRESIDENT
BERNS, CLANCY AND ASSOCIATES, P.C.
ILLINOIS PROFESSIONAL LAND SURVEYOR 2207
LICENSE EXPIRATION: NOVEMBER 30, 2026
URBANA, CHAMPAIGN COUNTY, ILLINOIS
ILLINOIS PROFESSIONAL DESIGN FIRM 2999
LICENSE EXPIRATION: APRIL 30, 2027

"J. DOUGLAS ALLEN" TRACT
(606 HILLSIDE DRIVE)

PLAT AND DESCRIPTION OF TERRITORY TO BE ANNEXED TO THE VILLAGE OF MAHOMET, CHAMPAIGN COUNTY, ILLINOIS

PART OF THE SOUTHWEST QUARTER SECTION 9, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN, CHAMPAIGN COUNTY, ILLINOIS

BERNS, CLANCY AND ASSOCIATES
ENGINEERS • SURVEYORS • PLANNERS
405 EAST MAIN STREET - POST OFFICE BOX 755
URBANA, ILLINOIS 61803-0755
PHONE: (217) 384-1144 - FAX: (217) 384-3355

FILE: 508-638.DWG	DATE:	SHEET 1 OF 2
JOB: 508-638	091025	

SURVEYOR'S REPORT

I, EDWARD L. CLANCY, ILLINOIS PROFESSIONAL LAND SURVEYOR 2207 AND VICE PRESIDENT OF BERNS, CLANCY AND ASSOCIATES, P.C., DO HEREBY STATE THAT AT THE REQUEST OF THE VILLAGE OF MAHOMET, CHAMPAIGN COUNTY, ILLINOIS, I PREPARED THE FOLLOWING DESCRIPTION AND ACCOMPANYING PLAT OF CONTIGUOUS TERRITORY PROPOSED TO BE ANNEXED TO THE VILLAGE OF MAHOMET, CHAMPAIGN COUNTY, ILLINOIS, BEING A PART OF THE SOUTHWEST QUARTER OF SECTION 9, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN, MAHOMET TOWNSHIP, CHAMPAIGN COUNTY, ILLINOIS, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

"J. DOUGLAS ALLEN" TRACT:

LOT 58 OF WESTERN HILLS III SUBDIVISION MAHOMET AS PER PLAT RECORDED IN BOOK "Y" AT PAGE 164, SITUATED IN CHAMPAIGN COUNTY, ILLINOIS.

AND ALSO:

ALL THAT PART OF THE PUBLIC ROAD RIGHT-OF-WAY KNOWN AS HILLSIDE DRIVE ADJOINING THE ABOVE-DESCRIBED TRACT.

SAID TERRITORY TO BE ANNEXED TO THE **VILLAGE OF MAHOMET** IS LEGALLY CONTIGUOUS TO THE EXISTING CORPORATE LIMITS OF THE **VILLAGE OF MAHOMET**, CONTAINING **0.60 ACRES**, MORE OR LESS, ALL AS SHOWN ON THE ACCOMPANYING PLAT, ALL SITUATED IN CHAMPAIGN COUNTY, ILLINOIS.



SIGNED AND SEALED SEPTEMBER 10, 2025

Edward L. Clancy

EDWARD L. CLANCY, P.E., L.S., PRESIDENT
ILLINOIS PROFESSIONAL LAND SURVEYOR 2207
URBANA, CHAMPAIGN COUNTY, ILLINOIS
DATE OF LICENSE EXPIRATION: NOVEMBER 30, 2026
J:\0508\-638\508-638 sr.doc

"J. DOUGLAS ALLEN" TRACT

PLAT AND DESCRIPTION OF TERRITORY TO BE ANNEXED TO THE VILLAGE OF MAHOMET, CHAMPAIGN COUNTY, ILLINOIS **PART OF THE SOUTHWEST QUARTER OF SECTION 9, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN, VILLAGE OF MAHOMET, CHAMPAIGN COUNTY, ILLINOIS**	**DATE** 091025 **SCALE** --- **SHEET** 2 OF 2 **JOB** 508-638

BCA
BERNS, CLANCY AND ASSOCIATES, P.C.
ENGINEERS • SURVEYORS • PLANNERS
405 EAST MAIN STREET
POST OFFICE BOX 755
URBANA, IL 61803-0755
PHONE: 217-384-1144 FAX: 217-384-3355

MAHOMET

MEMORANDUM

TO THE

BOARD OF TRUSTEES

ITEM: Reclamation (Development) Agreement for Odle Mine – The Odle Family Management Group LLC (applicant)	**DEPARTMENT:** Community Development
AGENDA SECTION: Planning and Development	**AMOUNT:** n/a
ATTACHMENTS: (X) Draft Reclamation Agreement (X) Draft Resolution	**DATE:** October 27, 2026 (updated memo from Study Session September 15, 2026)

INTRODUCTION / BACKGROUND: The Board is asked to approve a reclamation (development) agreement related to the sand and gravel mine site, on 98± acres of land located on the north and south side of County Road 2000N at the intersection with County Road 150E. The land included in this agreement is the boundary of an existing conditional use permit (BOT Resolution 06-01-01) which conditions require land reclamation. This reclamation agreement as proposed would move the responsibility of the reclamation work and related bond / surety requirements to the mine operator. There is a related conditional use permit amendment request (CU2026-02) on the agenda which would allow the terms of the reclamation to be determined is a separate reclamation agreement. There is also a related rezoning request for part of the land area included in this agreement.

The attached reclamation agreement document has been updated since the September 15,2026 BOT study session based of feedback from the BOT. The applicant requested a continuance from September to October to allow time for review of the amended document. Village staff and the Village Attorney have reviewed the agreement document attached and find it acceptable and believe the document addresses previous concerns. The BOT can direct staff to make changes as needed.

DISCUSSION OF ALTERNATIVES:

1. **APPROVE**– As written or direct staff to make changes.
2. **DENY**

PRIOR BOARD ACTION:

- BOT Resolution 06-01-01 Conditional Use Permit to allow mining operations on the site.
- Annexation Agreement (now expired) recorded as document number 2006R12262
- First Amendment to Annexation Agreement recorded at document number 2009R19225

BUDGET IMPACT: None.

STAFF IMPACT: Staff will review and approve the reclamation plan for the mine site, review as-built documentation and inspect work completed.

DEPARTMENT HEAD APPROVAL: */s/ Abby Heckman, Village Planner*	**VILLAGE ADMINISTRATOR:** */s/ Patrick Brown*

RECLAMATION AGREEMENT

Prepared by and Return to:
Joseph P. Chamley
Evans, Froehlich, Beth & Chamley
44 Main Street, Suite 310
Champaign, IL 61820
Tele: 217/359-6494

RECLAMATION AGREEMENT

THIS RECLAMATION AGREEMENT (this "Agreement") dated this _____ day of _____, 2026 (the "Effective Date"), by and between the VILLAGE OF MAHOMET, ILLINOIS, a municipal corporation, (hereinafter "Village"), and the following parties, ODLE FAMILY MANAGEMENT GROUP, LLC, an Illinois limited liability company, ("Odle") and BB&DD, LLC, an Illinois limited liability company (hereinafter, with Odle, collectively "Owner"), and MID-AMERICA SAND & GRAVEL CO., an Illinois corporation, (hereinafter "Mine Operator").

WITNESSETH:

WHEREAS, the Village authorized a "Conditional Use Permit," per Resolution 06-01-01 dated January 24, 2006, for the property commonly known as 123 CR 2000 N and 2003 CR 150 E, Seymour, Illinois, consisting of approximately 98 acres, the same being legally described in Exhibit A attached hereto, hereinafter ("Property");

WHEREAS, such Conditional Use Permit allows for the mining of sand and gravel ("Aggregate Mining") to occur on the Property, subject to certain conditions set forth in said Conditional Use Permit;

WHEREAS, Odle and Mine Operator are parties to a mining lease (the "Mining Lease") in which Mine Operator assumed all rights and obligations related to the Aggregate Mining under the Conditional Use Permit;

WHEREAS, that certain Annexation Agreement dated February 28, 2006, as amended on May 26, 2009, has expired and is no longer binding on the parties;

WHEREAS, certain requirements regarding reclamation of the Property after Aggregate Mining has ceased were included in the Conditional Use Permit;

WHEREAS, Aggregate Mining ceased at the Property on or about September 1, 2025; and

WHEREAS, the parties desire to establish the terms and conditions under which Mine Operator shall reclaim and restore the Property in compliance with the requirements set forth in the Conditional Use Permit.

NOW, THEREFORE, in consideration of all of the foregoing and the benefits accruing to Village, Owner, and Mine Operator by virtue of the execution of this Reclamation Agreement, the undersigned parties hereby covenant and agree as follows:

1. Recitals. The above recitals are true and correct and incorporated herein by reference as if fully set forth herein.

2. Reclamation Obligations. Owner and Mine Operator shall, at their sole cost and expense, perform all activities to reclaim the Property as follows: (i) closure and sealing of all mine openings and operational areas, if any; (ii) stabilization and regrading of slopes and disturbed areas to achieve proper drainage and compatibility with surrounding topography; (iii) erosion-control measures including but not limited to stabilization of soil and supplemental seeding as reasonably necessary; (iv) removal or stabilization of unnecessary haul roads; (v) preservation of any existing stormwater and flood storage functions; (vi) retention and preservation of existing pond on the Property; (vii) stabilization of hazardous areas and/or placement of necessary barriers and signage; (viii) closeout / final-out of the mining operations shall include regrading and reseeding of disturbed earthen areas, and all contaminated soils and soil unsuitable for seeding shall be cleaned up in a satisfactory fashion; (ix) Setbacks: Compliance with the setbacks indicated in the original Conditional Use Permit (BOT Resolution 06-01-01) of not less than 100 feet around the perimeter of the site, with the top of the slope of any excavations to be located not less than 15 feet from any adjacent property line; and (x) substantial compliance (as reasonably determined by the Village Engineer) with Section 4.4 (v) (start on page 62 of 98) of Village Infrastructure Design Manual related to Wet Bottom Stormwater Storage Areas (collectively, the "Reclamation Work"). Reclamation work must meet minimum setbacks and any applicable conditions as required by the Conditional Use Permit, or any amendments thereto. Mine Operator acknowledges that it has obligations to Owner regarding the reclamation pursuant to prior written agreements between Mine Operator and Owner, including but not limited to a lease agreement (collectively, the "Prior Agreements").

Reclamation Plan / cost estimate: Prior to the start of any Reclamation Work, the Mine Operator must provide to the Village for review and approval a cost estimate of the Reclamation Work, which approval shall not be unreasonably withheld, conditioned, or delayed, along with an engineered Reclamation Plan which indicates all of the Reclamation Work to be completed. No Reclamation Work may begin until the Village has approved the Reclamation Plan, which approval shall not be unreasonably withheld, conditioned, or delayed. Any work completed prior to approval of the Reclamation Plan shall be at the risk of the Mine Operator. The Reclamation Plan and related cost estimate must be submitted to the Village of Mahomet for review within 45 days of approval of this Agreement.

Bond / Surety: Prior to the start of any Reclamation Work, Mine Operator shall provide to the Village a bond with letter of credit or other surety equal to 115% of the Village approved cost estimate provided by the Mine Operator but in no case can the surety provided be less than $100,000. The bond and surety shall be in a form approved by the Village Attorney, which approval shall not be unreasonably withheld, conditioned, or delayed. Upon acceptance of said bond and surety by the Village, Owner shall be released from any further liability under this Agreement.

The Mine Operator must provide as-built documentation for review by the Village Engineer. Upon satisfactory completion of the Reclamation Work the Village shall notify Owner and Mine Operator of Village's acceptance of the Reclamation Work, which acceptance shall not be unreasonably withheld, conditioned, or delayed. The Village shall hold the bond and surety for one (1) year after the initial satisfactory completion of the Reclamation Work ("Warranty Period").

If no defects are identified at the end of the Warranty Period, the bond and surety shall then be released.

Should Mine Operator fail to perform Reclamation Work, or fail to pay contractors, the Village shall provide Mine Operator with written notice of such failure, specifying the failure in reasonable detail and the action required to cure it. Mine Operator shall have thirty (30) days after receipt of such notice to cure the failure. If Mine Operator fails to cure within the cure period, the Village may liquidate any bond and surety in the Village's possession, enter upon the Property, and use the proceeds to construct or correct the Reclamation Work in whole or in part as the Village in its reasonable discretion deems appropriate. Notwithstanding the amount of the performance bond or surety, the Mine Operator shall pay all costs the Village actually incurs in performing Reclamation Work or correcting defects in the Reclamation Work within the Warranty Period which are in excess of the amount of the performance bond or surety. If the amount of money received by the Village from the bond and surety is insufficient to pay all such costs, the Mine Operator shall reimburse the Village for the balance within twenty-eight (28) days of the Village sending a bill to the Mine Operator for the balance due.

Owners grant Village, its employees, agents and contractors a license to enter upon the Property to perform authorized Reclamation Work or repair work. This license shall run with the land and be binding upon all future owners until the Reclamation Work has been completed in accordance with this Agreement. Village may record this Agreement. Village shall promptly record a termination and release of the license granted herein upon satisfaction of the Reclamation Work by Mine Operator as set forth under this Agreement.

3. Schedule. Because borrow material located on the east side of the Property may be needed for future improvements to County Road 150E, Mine Operator shall complete the Reclamation Work within nine (9) months after the Effective Date. Upon completion of the Reclamation Work, Mine Operator shall notify Village in writing ("Completion Date"), and thereafter, once all conditions and development agreement activities have been satisfied as determined by Village staff, the Conditional Use Permit shall be considered null and void..

4. Indemnification. Mine Operator shall indemnify, defend, and hold harmless Village and Owner and its members, managers, directors, employees, and agents from and against any and all claims arising out of or relating to the performance or non-performance of the Reclamation Work.

5. Miscellaneous.

(a) Governing Law and Venue. This Agreement shall be interpreted, construed, and enforced in accordance with the laws of the State of Illinois without regard to principles of conflicts of laws. The parties hereto agree that in any dispute between them relating to this Agreement, exclusive jurisdiction shall be in the trial courts located within Champaign County, Illinois, any objections as to jurisdiction or venue in such courts hereby being expressly waived.

(b) Attorneys' Fees. In the event a conflict between the parties arises in connection with this Agreement or any provisions contained herein, then the party that prevails in

any related action, whether or not litigation is required, shall be entitled to recover, in addition to all other remedies or damages, reasonable attorneys' fees and costs incurred in the resolution of such conflict.

(c) Severability. In the event that any provision hereof shall be determined to be illegal, invalid, or unenforceable, the remainder of this Agreement shall not be affected and shall continue in full force and effect, and the illegal, invalid, or unenforceable provision shall be amended only to the extent necessary to make such provision legal, valid, and enforceable.

(d) Headings. The article, section, and other headings contained in this Agreement are for reference purposes and shall not in any way affect the meaning or interpretation of this Agreement.

(e) Entire Agreement. Other than the Prior Agreements, the 2009 Road Maintenance and Dust Control Agreement as amended in 2012 between Village, Mine Operator and others; and other agreements between Village and Mine Operator regarding CR 150 and other matters; this Agreement constitutes the entire understanding between the parties hereto with respect to the subject matter hereof and may not be amended or modified in any respect as to any extent whosoever, except by an instrument in writing, executed by each of the parties hereto. This Agreement being the entire Agreement between the parties hereto, supersedes all prior agreements, oral or written. The parties hereto further acknowledge and agree that none have relied upon any representation of another party, or such party's agents or representatives, other than the representations set out in this Agreement.

(f) Time of Essence. Time is of the essence regarding each provision of this Agreement.

(g) No Waiver. The failure of a party in any one or more instances to exercise any right, power or remedy hereunder or insist upon performance or strict performance of any of the terms, covenants or conditions of this Agreement shall not be deemed a waiver of any provision of this Agreement or of any rights, powers or remedies that such party may have; shall not be deemed to constitute an amendment of this Agreement; and shall not be deemed a waiver, estoppel, or relinquishment, to any extent, of the right to exercise such right, power or remedy or require strict compliance with the applicable terms, covenants or conditions of this Agreement at any other time or on any other occasion.

(h) Counterparts and Copies. This Agreement may be executed simultaneously in any number of original or electronic counterparts each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

(i) No Strict Construction. This Agreement is a negotiated document between the parties hereto and shall not be construed to have originated with either party and the parties hereto have been fully represented by counsel in the drafting and

negotiation hereof. In the event that a party was not represented by counsel, each party agrees that it was given sufficient opportunity to consult with independent counsel before executing this Agreement.

(j) Assignment. None of the parties hereto may assign its rights and obligations under this Agreement without first obtaining the written consent of each other party, which may be withheld by said other party for any reason in its sole and absolute discretion.

(k) Binding Effect. This Agreement shall be binding upon and inure to the benefit of the parties and their respective permitted successors and assigns.

(l) Survival. Except as otherwise specifically set forth in this Agreement, the representations, warranties, covenants, promises, and indemnities of the parties contained herein shall survive the completion or termination of this Agreement.

[Remainder of Page Intentionally Blank - Signature Page Follows]

IN WITNESS WHEREOF, the Village, Owner, and Mine Operator have caused this Agreement to be executed in their respective capacities effective as of the day and year first above written.

OWNER:

Odle Family Management Group, LLC
An Illinois Limited Liability Company

By: _____
Name:
Its:

VILLAGE:

Village of Mahomet
A Municipal Corporation

By: _____
Name:
Its:

BB&DD, LLC
An Illinois Limited Liability Company

By: _____
Name:
Its:

MINE OPERATOR:

Mid-America Sand & Gravel Co.
An Illinois Corporation

By: _____
Name:
Its:

State of Illinois)
) SS
County of Champaign)

On this _____ day of October, 2026, before me, the undersigned Notary Public, personally appeared **_____,** Manager of Odle Family Management Group, LLC, An Illinois Limited Liability Company, and known to me to be the manager or designated agent of the limited liability company that executed this instrument and acknowledged this instrument to be the free and voluntary act and deed of the limited liability company, by authority of statute, its articles of organization or its operating agreement, for the uses and purposes therein mentioned, and on oath stated that he or she is authorized to execute this instrument and in fact executed this instrument on behalf of the limited liability company.

Dated:_____, 20__ _____
Notary Public

Seal

State of Illinois)
) SS
County of Champaign)

On this _____ day of October, 2026, before me, the undersigned Notary Public, personally appeared **_____,** Manager of BB&DD, LLC, An Illinois Limited Liability Company, and known to me to be the manager or designated agent of the limited liability company that executed this instrument and acknowledged this instrument to be the free and voluntary act and deed of the limited liability company, by authority of statute, its articles of organization or its operating agreement, for the uses and purposes therein mentioned, and on oath stated that he or she is authorized to execute this instrument and in fact executed this instrument on behalf of the limited liability company.

Dated:_____, 20__ _____
Notary Public

Seal

State of Illinois)
) SS
County of Champaign)

I, the undersigned, a Notary Public in and for the County and State written above, DO HEREBY CERTIFY that _____ personally known to me to be the President of Mid-America Sand & Gravel Co., An Illinois Corporation, and also known to me to be the same persons whose names are subscribed to the foregoing instrument, appeared before me this day in person and acknowledged that they signed, sealed and delivered this instrument as their free and voluntary act of the corporation, for the uses and purposes shown in the document and they were authorized to execute this agreement for the uses and purposes therein set forth.

Dated:_____, 20__ _____
Notary Public

Seal

State of Illinois)
County of Champaign)

I, the undersigned, a Notary Public in and for said County and State aforesaid, DO HEREBY CERTIFY, that **Jason S. Tompkins**, personally known to me to be the **Village President** of the **VILLAGE OF MAHOMET**, **Champaign County**, **Illinois**, and personally known to me to be the same persons whose name is subscribed to the foregoing instrument, appeared before me this day in person and acknowledged that as such **Village President** he signed and delivered the said instrument as **Village President** of said Village, and caused the corporate seal of the Village to be affixed thereto, pursuant to authority given by the President and Board of Trustees of said Village in Resolution No. 26-10-04, adopted _____, as their free and voluntary act, and as the free and voluntary act and deed of said Village, for the uses and purposes therein set forth.

Dated: _____ _____
Notary Public

(seal)

Exhibit A
Legal Description

TRACT 1
Common Address: 2003 CR 150 E, Seymour, IL 61875

Legal Description:

THAT PART OF THE SOUTH 1/2 OF THE SOUTHEAST 1/4 OF SECTION 20, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN LYING WEST OF THE PUBLIC ROAD RUNNING NORTHEASTERLY AND SOUTHWESTERLY THROUGH SAID SOUTHEAST 1/4 IN CHAMPAIGN COUNTY, ILLINOIS; AND THE SOUTH 1/2 OF THE SOUTHWEST 1/4 OF SECTION 20, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN IN CHAMPAIGN COUNTY, ILLINOIS

EXCEPT THAT PART LYING WEST OF THE CENTERLINE OF THE SANGAMON RIVER, AND ALSO

EXCEPT THAT PART OF THE SOUTH 1/2 OF THE SOUTHWEST 1/4 OF SAID SECTION 20 LYING EAST OF THE PUBLIC ROAD RUNNING NORTHEASTERLY AND SOUTHWESTERLY THROUGH SAID SOUTHWEST 1/4, AND ALSO

EXCEPT THE FOLLOWING DESCRIBED TRACT CONVEYED BY WARRANTY DEED RECORDED AS DOCUMENT 74 R 14443: BEGINNING AT A POINT ON THE SOUTH LINE OF SECTION 20, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN, LYING NORTH 90 DEGREES 00 MINUTES 00 SECONDS WEST (ASSUMED BEARING) 1,288.23 FEET FROM THE SOUTHEAST COMER OF THE SOUTHWEST 1/4 OF SAID SECTION 20; THENCE CONTINUING NORTH 90 DEGREES 00 MINUTES 00 SECONDS WEST 170.00 FEET, ON SAID SOUTH LINE TO A POINT; THENCE NORTH 07 DEGREES 40 MINUTES 00 SECONDS WEST 161.27 FEET TO A POINT; THENCE NORTH 90 DEGREES 00 MINUTES 00 SECONDS EAST 170.00 FEET TO A POINT; THENCE SOUTH 07 DEGREES 40 MINUTES 00 SECONDS EAST 161.27 FEET TO THE POINT OF BEGINNING, IN CHAMPAIGN COUNTY, ILLINOIS, AND ALSO

EXCEPT THE FOLLOWING DESCRIBED TRACT DEDICATED TO THE PEOPLE OF CHAMPAIGN COUNTY BY DOCUMENT RECORDED AS DOCUMENT 80 R 13579: BEGINNING AT THE SOUTHWEST CORNER OF SECTION 20, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD

PRINCIPAL MERIDIAN; THENCE NORTH 00 DEGREES 00 MINUTES 31 SECONDS EAST ALONG THE WEST LINE OF SAID SECTION 20, 41.81 FEET; THENCE SOUTH 89 DEGREES 58 MINUTES 21 SECONDS EAST, 353.55 FEET; THENCE SOUTH 00 DEGREES 01 MINUTES 39 SECONDS WEST 10.00 FEET, THENCE SOUTH 89 DEGREES 58 MINUTES 21 SECONDS EAST, 633.00 FEET; THENCE SOUTH 00 DEGREES 01 MINUTES 39 SECONDS WEST, 21.37 FEET TO THE SOUTH LINE OF SAID SECTION 20; THENCE NORTH 89 DEGREES 25 MINUTES 16 SECONDS EAST ALONG SAID SOUTH LINE, 117.01 FEET; THENCE SOUTH 00 DEGREES 01 MINUTES 39 SECONDS WEST, 39.87 FEET; THENCE NORTH 89 DEGREES 58 MINUTES 21 SECONDS WEST, 750.00 FEET; THENCE SOUTH 00 DEGREES 01 MINUTES 39 SECONDS WEST, 10.00 FEET; THENCE NORTH 89 DEGREES 58 MINUTES 21 SECONDS WEST, 353.62 FEET TO THE WEST LINE OF SECTION 29, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN; THENCE NORTH 00 DEGREES 09 MINUTES 02 SECONDS EAST ALONG SAID WEST LINE, 38.19 FEET TO THE POINT OF BEGINNING, IN CHAMPAIGN COUNTY, ILLINOIS. AND ALSO

EXCEPT THE FOLLOWING DESCRIBED TRACT CONVEYED BY DEED RECORDED AS DOCUMENT 96 R16687: COMMENCING AT THE SOUTHEAST CORNER OF THE SOUTHWEST 1/4 OF SECTION 20, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN IN CHAMPAIGN COUNTY, ILLINOIS, PROCEED SOUTH 89 DEGREES 16 MINUTES 51 SECONDS WEST ALONG THE SOUTH LINE OF SAID SOUTHWEST 1/4 OF SECTION 20 A DISTANCE OF 1458.23 FEET TO THE SOUTHWEST CORNER OF AN EXISTING 0.629 ACRE TRACT OF LAND AS DESCRIBED IN A DEED RECORDED IN BOOK 1041 AT PAGE 481 IN THE CHAMPAIGN COUNTY RECORDER'S OFFICE, SAID POINT BEING THE TRUE POINT OF BEGINNING; THENCE CONTINUE SOUTH 89 DEGREES 16 MINUTES 51 SECONDS WEST ALONG SAID SOUTH LINE A DISTANCE OF 1215.35 FEET TO THE SOUTHWEST CORNER OF SAID SOUTHWEST 1/4 OF SECTION 20; THENCE NORTH 00 DEGREES 00 MINUTES 26 SECONDS EAST ALONG THE WEST LINE OF SAID SOUTHWEST 1/4 OF SECTION 20 A DISTANCE OF 284 FEET TO THE CENTERLINE OF THE SANGAMON RIVER; THENCE NORTH 16 DEGREES EAST ALONG THE CENTERLINE OF THE SANGAMON RIVER A DISTANCE OF 1077 FEET TO THE NORTH LINE OF THE SOUTH 1/2 OF SAID SOUTHWEST 1/4 OF SECTION 20; THENCE NORTH 89 DEGREES 09 MINUTES 36 SECONDS EAST ALONG SAID NORTH LINE A DISTANCE OF 1390 FEET; THENCE SOUTH 00 DEGREES 50 MINUTES 24 SECONDS EAST A DISTANCE OF 218.55 FEET; THENCE SOUTH 27 DEGREES 48 MINUTES 00 SECONDS WEST A DISTANCE OF 795.89 FEET; THENCE SOUTH 01 DEGREE 14 MINUTES 26 SECONDS EAST A DISTANCE OF 238.55 FEET TO

A POINT ON THE NORTH LINE OF SAID EXISTING 0.629 ACRE TRACT OF LAND; THENCE SOUTH 89 DEGREES 16 MINUTES 51 SECONDS WEST ALONG THE NORTH LINE OF SAID EXISTING 0.629 ACRES TRACT OF LAND A DISTANCE OF 140.06 FEET TO THE NORTHWEST CORNER OF SAID EXISTING 0.629 ACRE TRACT OF LAND; THENCE SOUTH 08 DEGREES 23 MINUTES 09 SECONDS EAST ALONG THE WEST LINE OF SAID EXISTING 0.629 ACRE TRACT OF LAND A DISTANCE OF 161 .27 FEET TO THE TRUE POINT OF BEGINNING, IN CHAMPAIGN COUNTY, ILLINOIS.

Permanent Index Number: 15-13-20-300-020

TRACT 2
Common Address: 123 CR 2000 N, Seymour, IL 61875

Legal Description:

THAT PART OF THE NORTH 119.35 ACRES OF THE NORTH HALF OF THE NORTHWEST QUARTER (N1/2, NW1/4) AND THE WEST HALF OF THE NORTHEAST QUARTER (W1/2, NE1/4) OF SECTION 29, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN, WHICH LIES WEST OF THE PUBLIC ROAD RUNNING IN A NORTHEASTERLY AND SOUTHWESTERLY DIRECTION THROUGH THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER (NE1/4, NW1/4) OF SAID SECTION 29, IN CHAMPAIGN COUNTY, ILLINOIS, CONTAINING 68 ACRES, MORE OR LESS.

Permanent Index Number: 15-13-29-100-001

RESOLUTION NO. 26-10-04

A RESOLUTION APPROVING A RECLAMATION AGREEMENT BY AND BETWEEN THE VILLAGE OF MAHOMET, ILLINOIS
and
ODLE FAMILY MANAGEMENT GROUP, LLC, an Illinois limited liability company, and BB&DD, LLC, an Illinois limited liability company, and MID-AMERICA SAND & GRAVEL CO., an Illinois corporation

BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MAHOMET, ILLINOIS, as follows:

SECTION 1. That the Agreement entitled "RECLAMATION AGREEMENT", by and between THE VILLAGE OF MAHOMET, ILLINOIS (the "Village") and ODLE FAMILY MANAGEMENT GROUP, LLC, an Illinois limited liability company, ("Odle") and BB&DD, LLC, an Illinois limited liability company (hereinafter, with Odle, collectively "Owner"), and MID-AMERICA SAND & GRAVEL CO., an Illinois corporation, (hereinafter "Mine Operator") be approved.

SECTION 2. That the Village President is hereby authorized to execute the Agreement in substantially the same form as attached hereto. Village Planner is directed to record at the Champaign County Recorder's Office this resolution with the reclamation agreement.

PASSED this _____ day of _____, 2026.

APPROVED:_____
PRESIDENT, BOARD OF TRUSTEES
VILLAGE OF MAHOMET

ATTEST: _____
VILLAGE CLERK

MAHOMET

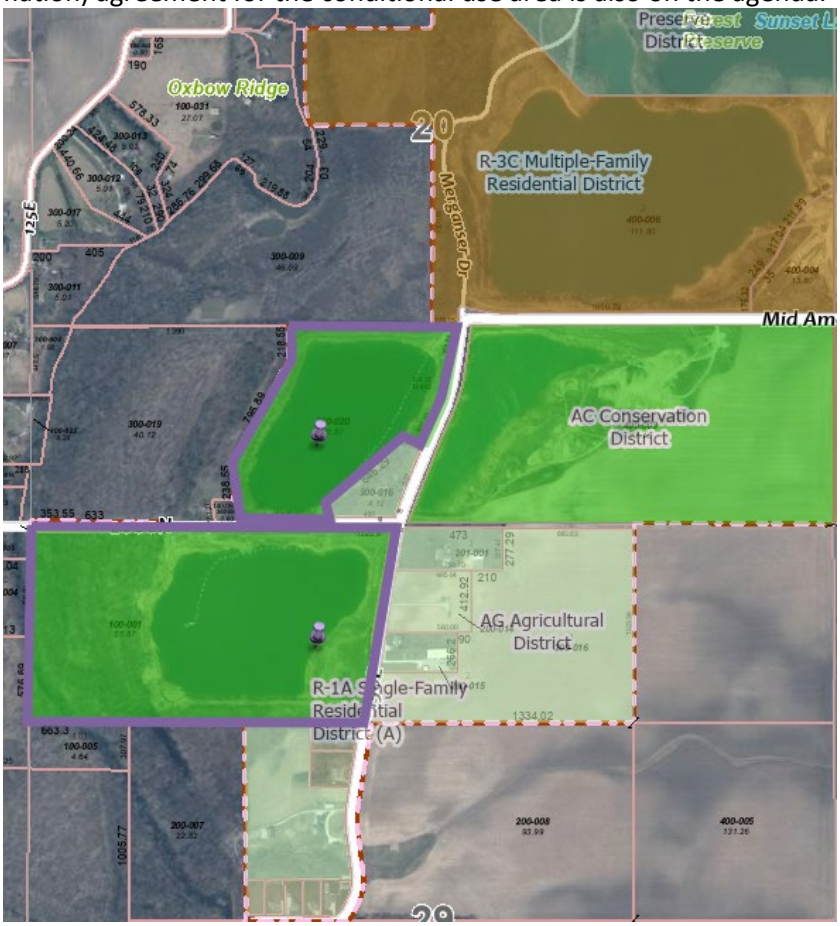
MEMORANDUM

TO THE

BOARD OF TRUSTEES

ITEM: Conditional Use Permit Amendment **The Odle Family Management Group LLC - CU2026-02**	**DEPARTMENT: Community Development**
AGENDA SECTION: Community Development	**AMOUNT: n/a**
ATTACHMENTS: (X) BOT Resolution 06-01-01 (X) Applicant letter (4 pages) (X) Draft Resolution	**DATE:** **for BOT meeting October 27, 2026, case continued from September 15, 2026 study session**

INTRODUCTION / SITE LOCATION: The petitioner has requested consideration of an amendment to the conditions of a conditional use permit (BOT Resolution 06-01-01) which established a sand and gravel mine operation on 98± acres of land. The site is located on the north and south side of County Road 2000N at the intersection with County Road 150E. Current zoning on the subject property is AC Conservation district. A related rezoning request for the 68 acres on the south side of CR 2000N is also on the agenda. A related development (reclamation) agreement for the conditional use area is also on the agenda.



SUITABILITY OF PROPOSED CONDITIONAL USE: There is an existing conditional use permit for the site which allowed a sand and gravel mine to operate. Staff is aware that mining operations have ended for the properties within the conditional use permit. The applicant would like an amendment to the existing conditional use permit conditions related to site reclamation. This request is in response to the applicant needing to comply with the existing conditional use permit requirements and their desire to rezone and sell the 68 acres on the south side of CR 2000N. There is a violation of the current conditional use conditions as reclamation work was supposed to be completed within one (1) of mining operations ceasing.

PRIOR BOARD ACTION:

- BOT Resolution 06-01-01 Conditional Use Permit to allow mining operations on the site.
- Annexation Agreement (now expired) recorded as document number 2006R12262
- First Amendment to Annexation Agreement recorded at document number 2009R19225

BUDGET IMPACT: None.

COMMUNITY INPUT: Public Hearing was held and closed by the PZC on June 2, 2026. There were members of the public there that expressed concerns over the condition of the property, timing of the reclamation work and safety related to the lake.

STAFF IMPACT: Staff will continue to monitor the status of the conditional use permit requirements and would also manage any alternative reclamation agreement established.

ALTERNATIVES:

1. APPROVE – The BOT can adopt conditions and findings of fact as recommended by the PZC or direct staff to make changes to the attached resolution.
2. DENY

RECOMMENDED ACTION: The PZC recommended approval of the requested conditional use amendment. A draft resolution is attached which includes the findings of fact and conditions as determined by the PZC except that Village Staff made an edit to item (C)(2)(2.z) to clarify the language and to match the bond and surety percentage to the language in the related reclamation agreement and to align it with other Village ordinance requirements related to bond and surety. The BOT can direct staff to make any modifications.

DEPARTMENT HEAD APPROVAL:	**VILLAGE ADMINISTRATOR:**
/s/ Abby Heckman, Village Planner	/s/ Patrick Brown

RESOLUTION 06-01-01

RESOLUTION FOR BOARD OF TRUSTEES

A Resolution Concerning the Odle Property Sand and Gravel Mine Site Conditional Use Permit

WHEREAS, the Board of Trustees of the Village of Mahomet, pursuant to authority conferred by the statutes of the State of Illinois, has established certain standards and procedures for zoning establishment and amendment within the Corporate Limits of the Village of Mahomet; and,

WHEREAS, the Petitioner, Odle Family Mahomet Group, LLC has requested that a Conditional Use Permit be granted under the terms of the Village Zoning Ordinance to allow sand and gravel mining to occur at 2003 County Road 150 East, Seymour, Illinois and 125 County Road 2000 North, Seymour, Illinois in the AC Conservation Zoning District; and,

WHEREAS, the subject sites are located northwest and southwest respectively of the intersection of Country Road 150 East and County Road 2000 North; and,

WHEREAS, the parcels are described legally as follows:

TRACT 1:

A. THAT PART OF THE SOUTH 1/2 OF THE SOUTHEAST 1/4 OF SECTION 20, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN LYING WEST OF THE PUBLIC ROAD RUNNING NORTHEASTERLY AND SOUTHWESTERLY THROUGH SAID SOUTHEAST 1/4 IN CHAMPAIGN COUNTY, ILLINOIS, AND

B. THE SOUTH 1/2 OF THE SOUTHWEST 1/4 OF SECTION 20, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN IN CHAMPAIGN COUNTY, ILLINOIS, **EXCEPT** THAT PART THEREOF LYING WEST OF THE CENTERLINE OF THE SANGAMON RIVER,

AND ALSO EXCEPT THAT PART OF THE SOUTH 1/2 OF THE SOUTHWEST 1/4 OF SAID SECTION 20 LYING EAST OF THE PUBLIC ROAD RUNNING NORTHEASTERLY AND SOUTHWESTERLY THROUGH SAID SOUTHWEST 1/4,

AND ALSO EXCEPT THE FOLLOWING DESCRIBED TRACT CONVEYED BY WARRANTY DEED RECORDED AS DOCUMENT 74 R 14443:
BEGINNING AT A POINT ON THE SOUTH LINE OF SECTION 20, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN, LYING NORTH 90 DEGREES 00 MINUTES 00 SECONDS WEST (ASSUMED BEARING) 1,288.23 FEET FROM THE SOUTHEAST CORNER OF THE SOUTHWEST 1/4 OF SAID SECTION 20; THENCE CONTINUING NORTH 90 DEGREES 00 MINUTES 00 SECONDS WEST 170.00 FEET, ON SAID SOUTH LINE TO A POINT; THENCE NORTH 07 DEGREES 40 MINUTES 00 SECONDS WEST 161.27 FEET TO A POINT; THENCE NORTH 90 DEGREES 00 MINUTES 00 SECONDS EAST 170.00 FEET TO A POINT; THENCE SOUTH 07 DEGREES 40 MINUTES 00 SECONDS EAST 161.27 FEET TO THE POINT OF BEGINNING, IN CHAMPAIGN COUNTY, ILLINOIS,

AND ALSO EXCEPT THE FOLLOWING DESCRIBED TRACT DEDICATED TO THE PEOPLE OF CHAMPAIGN COUNTY BY DOCUMENT RECORDED AS DOCUMENT 80 R 13579:
BEGINNING AT THE SOUTHWEST CORNER OF SECTION 20, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN; THENCE NORTH 00 DEGREES 00 MINUTES 31 SECONDS EAST ALONG THE WEST LINE OF SAID SECTION 20, 41.81 FEET; THENCE SOUTH 89 DEGREES 58 MINUTES 21 SECONDS EAST, 353.55 FEET; THENCE SOUTH 00 DEGREES 01 MINUTES 39 SECONDS WEST 10.00 FEET, THENCE SOUTH 89 DEGREES 58 MINUTES 21 SECONDS EAST, 633.00 FEET; THENCE SOUTH 00 DEGREES 01 MINUTES 39 SECONDS WEST, 21.37 FEET TO THE SOUTH LINE OF SAID SECTION 20; THENCE NORTH 89 DEGREES 25 MINUTES 16 SECONDS EAST ALONG SAID SOUTH LINE, 117.01 FEET; THENCE SOUTH 00 DEGREES 01 MINUTES 39 SECONDS WEST, 39.87 FEET; THENCE NORTH 89 DEGREES 58 MINUTES 21 SECONDS WEST, 750.00 FEET; THENCE SOUTH 00 DEGREES 01 MINUTES 39 SECONDS WEST, 10.00 FEET; THENCE NORTH 89 DEGREES 58 MINUTES 21 SECONDS WEST, 353.62 FEET TO THE WEST LINE OF SECTION 29, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN; THENCE NORTH 00 DEGREES 09 MINUTES 02 SECONDS EAST ALONG SAID WEST LINE, 38.19 FEET TO THE POINT OF BEGINNING, IN CHAMPAIGN COUNTY, ILLINOIS,

AND ALSO EXCEPT THE FOLLOWING DESCRIBED TRACT CONVEYED BY WARRANTY DEED RECORDED AS DOCUMENT 91 R 13736:
BEGINNING AT A POINT ON THE SOUTH LINE OF THE SOUTHWEST 1/4 OF SECTION 20, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN IN CHAMPAIGN COUNTY, ILLINOIS, SAID POINT BEING 219.43 FEET NORTH 90 DEGREES 00 MINUTES 00 SECONDS WEST OF THE SOUTH QUARTER CORNER OF SAID SECTION 20, SAID POINT ALSO BEING IN THE INTERSECTION OF THE TWO TOWNSHIP ROADS, RUNNING THENCE NORTH 90 DEGREES 00 MINUTES 00 SECONDS WEST FOR 450.00 FEET; THENCE NORTH 08 DEGREES 00 MINUTES 00 SECONDS WEST FOR 145.62 FEET; THENCE NORTH 48 DEGREES 56 MINUTES 58 SECONDS EAST FOR 646.29 FEET; THENCE SOUTH 69 DEGREES 00 MINUTES 00 SECONDS EAST FOR 187.79 FEET; THENCE SOUTH 21 DEGREES 00 MINUTES 00 SECONDS WEST FOR 537.00 FEET TO THE POINT OF BEGINNING, IN CHAMPAIGN COUNTY, ILLINOIS,

AND ALSO EXCEPT THE FOLLOWING DESCRIBED TRACT CONVEYED BY DEED RECORDED AS DOCUMENT 96 R 16687:
COMMENCING AT THE SOUTHEAST CORNER OF THE SOUTHWEST 1/4 OF SECTION 20, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN IN CHAMPAIGN COUNTY, ILLINOIS, PROCEED SOUTH 89 DEGREES 16 MINUTES 51 SECONDS WEST ALONG THE SOUTH LINE OF SAID SOUTHWEST 1/4 OF SECTION 20 A DISTANCE OF 1458.23 FEET TO THE SOUTHWEST CORNER OF AN EXISTING 0.629 ACRE TRACT OF LAND AS DESCRIBED IN A DEED RECORDED IN BOOK 1041 AT PAGE 481 IN THE CHAMPAIGN COUNTY RECORDER'S OFFICE, SAID POINT BEING THE TRUE POINT OF BEGINNING; THENCE CONTINUE SOUTH 89 DEGREES 16 MINUTES 51 SECONDS WEST ALONG SAID SOUTH LINE A DISTANCE OF 1215.35 FEET TO THE SOUTHWEST CORNER OF SAID SOUTHWEST 1/4 OF SECTION 20; THENCE NORTH 00 DEGREES 00 MINUTES 26 SECONDS EAST ALONG THE WEST LINE OF SAID SOUTHWEST 1/4 OF SECTION 20 A DISTANCE OF 284 FEET TO THE CENTERLINE OF THE SANGAMON RIVER; THENCE NORTH 16 DEGREES EAST ALONG THE CENTERLINE OF THE SANGAMON RIVER A DISTANCE OF 1077 FEET TO THE NORTH LINE OF THE SOUTH 1/2 OF SAID SOUTHWEST 1/4 OF SECTION 20; THENCE NORTH 89 DEGREES 09 MINUTES 36 SECONDS EAST ALONG SAID NORTH LINE A DISTANCE OF 1390 FEET;

THENCE SOUTH 00 DEGREES 50 MINUTES 24 SECONDS EAST A DISTANCE OF 218.55 FEET; THENCE SOUTH 27 DEGREES 48 MINUTES 00 SECONDS WEST A DISTANCE OF 795.89 FEET; THENCE SOUTH 01 DEGREE 14 MINUTES 26 SECONDS EAST A DISTANCE OF 238.55 FEET TO A POINT ON THE NORTH LINE OF SAID EXISTING 0.629 ACRE TRACT OF LAND; THENCE SOUTH 89 DEGREES 16 MINUTES 51 SECONDS WEST ALONG THE NORTH LINE OF SAID EXISTING 0.629 ACRES TRACT OF LAND A DISTANCE OF 140.06 FEET TO THE NORTHWEST CORNER OF SAID EXISTING 0.629 ACRE TRACT OF LAND; THENCE SOUTH 08 DEGREES 23 MINUTES 09 SECONDS EAST ALONG THE WEST LINE OF SAID EXISTING 0.629 ACRE TRACT OF LAND A DISTANCE OF 161.27 FEET TO THE TRUE POINT OF BEGINNING, IN CHAMPAIGN COUNTY, ILLINOIS.

AND TRACT 2:

THAT PART OF THE NORTH 119.35 ACRES OF THE NORTH 1/2 OF THE NORTHWEST 1/4 AND THE WEST 1/2 OF THE NORTHEAST 1/4 OF SECTION 29, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN, WHICH LIES WEST OF THE PUBLIC ROAD RUNNING IN A NORTHEASTERLY AND SOUTHWESTERLY DIRECTION THROUGH THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SAID SECTION 29, IN CHAMPAIGN COUNTY, ILLINOIS.

WHEREAS, the owner of the sand and gravel mining operation, through its agent, has submitted certain documents for review and approval by the Village; and,

WHEREAS, the Village Engineer / Planner and Village Administrator have provided technical background information, review, and analysis regarding the requested conditional use; and,

WHEREAS, a Public Hearing concerning the requested Conditional Use Permit was held on January 3, 2006, and comment from the public was solicited; and,

WHEREAS, the Plan and Zoning Commission reviewed the evidence and testimony submitted and considered the available factual evidence regarding the subject request, and recommended that a Conditional Use Permit be granted, subject to several conditions; and,

WHEREAS, the Plan and Zoning Commission has further provided Findings of Fact concerning the requested Conditional Use Permit which are consistent with the requirements of the Zoning Ordinance; and,

WHEREAS, the Board of Trustees met and reviewed the Site Plan, and the various subsidiary documents submitted with the application and has found that the documents are, with modifications, generally satisfactory.

NOW BE IT THEREFORE RESOLVED this 24th day of January, 2006, by the Board of Trustees of the Village of Mahomet, that:

1. The Board of Trustees does hereby **GRANT** the requested Conditional Use Permit to allow establishment of a sand and gravel mining operation at subject property.

2. The Board of Trustees does further state that the Conditional Use shall be subject to the following conditions:

    a. Compliance with the Building Permit requirements of the Village.

    b. Compliance with a Site Plan approved by the Village staff.

    c. Compliance with the applicable provisions of the Zoning Ordinance.

    d. Preparation of and Compliance with a Reclamation Plan approved by Village staff.

    e. Compliance with the proposed setbacks of not less than 100 feet around the perimeter of the site, with the top of the slope of any excavations to be located not less than 15 feet from any adjacent property line.

    f. Perpetual storage of unsightly materials or equipment shall not be allowed within reasonable vision to adjacent residences or from adjacent roadways.

    g. All mining operations shall be kept out of the Sangamon River floodway, but would be allowed in the flood fringe. The location of the floodplain and floodway shall be shown on the Site Plan.

    h. Acquisition of Village, State, and Federal floodplain development permits, as applicable.

    i. All activities must be carried out in accordance with the appropriate Village, State, and Federal permits and rules and regulations. Any conflicts between the permit applications and the Site Plan must be resolved with the appropriate agencies.

j. Four (4) foot tall woven wire agricultural fencing shall be installed adjacent to residential lots to mark the property boundary. If requested by adjacent homeowners and where there is a close proximity of residences and the mine excavation slope with an elevation difference is greater than 8 feet between ground surface and the water surface elevations, the fence will be required.

k. Dust control measures deemed adequate by Village staff shall be provided on the access driveway into the site from adjacent roadways.

l. The maximum height of any non-occupied structure shall be 85 feet.

m. A free standing double face business sign with a sign area not exceeding 100 square feet on each face shall be allowed. This sign shall be located at the entrance of the site. The sign shall be not greater than 20 feet in height.

n. The truck route from Illinois Route 47 to the mine location will only involve travel on Mid-America Road. No truck travel through other residential areas along County Road 150 East south of the site or across Shively Road Bridge to the West will be allowed.

o. In the event that mining is completed at the Mid-America Mine site before mining is completed at the Prairie Group / Odle South Mahomet Mine then Prairie Group / Odle South Mahomet Mine shall be responsible for the periodic grading and other ongoing repair and maintenance of the entire Mid-America Road to keep it free of pot holes, washboard areas and other defects.

p. While Mid-America Mine is in operation Prairie Group / Odle South Mahomet Mine will periodically grade, repair, and maintain that portion of Mid-America Road between the Prairie Group / Odle South Mahomet Mine and the Mid-America Mine entrance to keep it free of potholes, washboard areas, and other defects.

q. Due to the nature of the business, marked and paved parking areas shall not be required at the site.

r. The Site Plan must include culvert, grading, and drainage swale information, including location, elevations, and appropriate erosion control measures.

s. Closeout / Final-out of the mining operations shall include regrading and reseeding of disturbed earthen areas. All contaminated soils and soil unsuitable for seeding shall be cleaned up in a satisfactory fashion.

t. Reclamation shall be completed within one (1) year of the conclusion of active mining activities. The operator shall notify the Village when mining activities have ended.

u. The mining operations shall comply with all applicable rules and regulations of the state and federal government, including those enforced by the Illinois Environmental Protection Agency and the Illinois Department of Natural Resources.

v. Sale of materials imported from off-site shall be allowed while mining operations are occurring on site, but shall not be allowed once on-site mining operations are completed, except those materials already stored at the site.

w. Mining operations which involve construction or excavation equipment noise shall not be undertaken within 300 feet of an occupied residence between the hours of 8 p.m. and 7 a.m. There shall be no Sunday operations except under emergency conditions. The Village shall be notified before any mining takes place due to emergency conditions.

x. Mining machinery and engine driven equipment, including the generator, shall be equipped with an adequate muffler to prevent excessive noise emissions.

y. Compliance with the terms and conditions of the Reclamation Plan approved by the Illinois Department of Natural Resources.

z. A Performance Bond and Surety of not less than $40,000 shall be provided to assure implementation of the Reclamation Plan. A Village Performance Bond and Surety shall not be required if the State of Illinois requires a bond as a part of its permit approval.

aa. Prairie Group / Odle shall upgrade the width and strength of the Champaign County Road 150 East pavement south of Mid-America Road to the mine entrance to accommodate truck traffic. Additional right-of-way shall be acquired as needed to accomplish this upgrade. The pavement width shall be not less than 22 feet.

bb. A temporary on-site water well may be used for water supply during mining operations, subject to receipt of appropriate permits.

cc. A temporary on-site private sewage disposal system may be utilized for wastewater treatment during mining operations, subject to receipt of appropriate permits.

dd. While the mine site is in operation, the mine operator shall be responsible for the periodic grading, repair and other ongoing maintenance of County Road 150 East from the mine site entrance northerly to Mid-America Road to keep it free of potholes, washboard areas and other defects.

ee. The mining operator shall be responsible for providing daily applications of a water / chloride mixture or other suitable measures to reduce and minimize dust along County Road 150 East.

ff. Earth berm screening shall be provided along the setback areas adjacent to the existing roadways. The berm areas shall be seeded with appropriate cover vegetation and be maintained with growing vegetation that does not exceed 18 inches in height.

gg. A 6 foot tall screen fence may be utilized along the south and east property lines of Site One instead of berms at the applicant's discretion.

hh. The plant site equipment shall be of "modern" design which includes provisions for reduction of the noise of operation. Noise at the mine site perimeter shall not be excessive or unreasonable.

ii. The mine operator shall be responsible for the upgrade of County Road 150 East pavement surface with an asphalt surface upon the cessation of mining operations.

3. The Conditional Use shall be further granted with the understanding that future modifications to the site shall be allowable, so long as those changes comply with applicable Village Ordinance requirements, do not change the use and character of the site, and are reviewed and approved by Village Staff.

4. The Board of Trustees does hereby confirm the following findings of fact regarding the requested Conditional Use Permit:

a. The establishment, maintenance, or operation of the Conditional Use **WILL NOT** be detrimental to or endanger the public health, safety, morals, comfort or general welfare;

b. The conditional use **WILL NOT** be injurious to the use and enjoyment of other property in the immediate vicinity for the purposes already permitted and **WILL NOT** substantially diminish and impair property values within the neighborhood;

c. The establishment of the conditional use **WILL NOT** impede the normal and orderly development and improvement of surrounding property for uses permitted in the district;

d. Adequate utilities, access roads, drainage, and/or other necessary facilities **WILL** be provided;

e. Adequate measures **WILL** be taken to provide ingress and egress so designed as to minimize traffic congestion in the public streets;

f. The conditional use **DOES** in all other respects conform to the applicable regulations of the district in which it is located;

g. There **IS** a public necessity for the conditional use at this site;

h. The proposed conditional use **DOES** conform with the intent of the Village Comprehensive Plan.

i. The proposed conditional use **WILL** be compatible with the established land use pattern in the vicinity.

j. The site **IS** suitable for the proposed conditional use.

k. The proposed conditional use **WILL NOT** significantly adversely impact existing traffic patterns.

l. Adequate facilities for municipal water supply and wastewater disposal **ARE NOT** available for the site.

m. Adequate provisions for stormwater drainage **ARE** available for the site.

n. The proposed conditional use **WILL NOT** adversely impact police protection, fire protection, schools, or public facilities.

o. The proposed conditional use **WILL NOT** conflict with existing public commitments for planned public improvements.

p. The proposed conditional use **SHOULD** preserve the essential character of the neighborhood in which it is located.

q. The proposed conditional use **WILL NOT** alter the population density pattern and will not adversely impact public facilities.

r. The proposed conditional use **WILL NOT** result in private investment that will be beneficial to the proper development of the community or to the redevelopment of a vacant or deteriorated property.

s. The procedural requirements for establishment of a conditional use **HAVE** been met.

t. The proposed conditional use **WILL NOT** adversely influence living conditions in the immediate vicinity.

u. The value of adjacent property **WILL NOT** be diminished by the proposed conditional use.

v. The proposed conditional use **WILL** enhance the value of the petitioner's property.

w. The proposed conditional use **WILL NOT** adversely impact agricultural farming operations in the vicinity of this site.

x. The proposed conditional use **WILL NOT** result in long term adverse environmental consequences to natural areas and wildlife habitat.

y. _____
_____
_____

5. The approval granted above shall be subject to the fulfillment of the conditions set forth in Item 2 above. In the event that these conditions are not fulfilled, the Conditional Use Permit may become void and no occupancy permit for the project may be issued, or the occupancy permit previously issued may be revoked.

Debra Bruning
President, Board of Trustees
Village of Mahomet

Village Clerk

DW:lm
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To: Village of Mahomet

Re: Amendment to Conditional Use Permit originally granted under Resolution 06-01-01 dated January 24, 2006

To Owner's actual knowledge without independent inquiry, the following conditions have been satisfied or are non-applicable:

a. Compliance with the Building Permit requirements of the Village.

b. Compliance with a Site Plan approved by the Village Staff.

c. Compliance with the applicable provisions of the Zoning Ordinance.

e. Compliance with the proposed setbacks of not less than 100 feet around the perimeter of the site, with the top of the slope of any excavations to be located not less than 15 feet from any adjacent property line.

f. Perpetual storage of unsightly materials or equipment shall not be allowed within reasonable vision to adjacent residences or from adjacent roadways.

g. All mining operations shall be kept out of the Sangamon River floodway, but would be allowed in the flood fringe. The location of the floodplain and floodway shall be shown on the Site Plan.

h. Acquisition of Village, State, and Federal floodplain development permits, as applicable.

i. All activities must be carried out in accordance with the appropriate Village, State, and Federal permits and rules and regulations. Any conflicts between the permit applications and the Site Plan must be resolved with the appropriate agencies.

j. Four (4) foot tall woven wire agricultural fencing shall be installed adjacent to residential lots to mark the property boundary. If requested by adjacent homeowners and where there is a close proximity of residences and the mine excavation slope with an elevation difference is greater than 8 feet between ground surface and the water surface elevations, the fence will be required.

k. Dust control measures deemed adequate by Village staff shall be provided on the access driveway into the site from adjacent roadways.

l. The maximum height of any non-occupied structure shall be 85 feet.

m. A free standing double face business sign with a sign area not exceeding 100 square feet on each face shall be allowed. This sign shall be located at the entrance of the site. The sign shall be not greater than 20 feet in height.

n. The truck route from Illinois Route 47 to the mine location will only involve travel on Mid-America Road. No truck travel through other residential areas along County Road 150 East south of the site or across Shively Road Bridge to the West will be allowed.

o. In the event that mining is completed at the Mid-America Mine site before mining is completed at the Prairie Group / Odle South Mahomet Mine then Prairie Group / Odle South Mahomet Mine shall be responsible for the periodic grading and other ongoing repair and maintenance of the entire Mid-America Road to keep it free of pot holes, washboard areas, and other defects.

p. While Mid-America Mine is in operation Prairie Group / Odle South Mahomet Mine will periodically grade, repair, and maintain that portion of Mid-America Road between the Prairie Group / Odle South Mahomet Mine and the Mid-America Mine entrance to keep it free of potholes, washboard areas, and other defects.

q. Due to the nature of the business, marked and paved parking areas shall not be required at the site.

r. The Site Plan must include culvert, grading, and drainage swale information, including location, elevations, and appropriate erosion control measures.

u. The mining operations shall comply with all applicable rules and regulations of the state and federal government, including those enforced by the Illinois Environmental Protection Agency and the Illinois Department of Natural Resources.

v. Sale of materials imported from off-site shall be allowed while mining operations are occurring on site, but shall not be allowed once on-site mining operations are completed, except those materials already stored at the site.

w. Mining operations which involve construction or excavation equipment noise shall not be undertaken within 300 feet of an occupied residence between the hours of 8 p.m. and 7 a.m. There shall be no Sunday operations except under emergency conditions. The Village shall be notified before any mining takes place due to emergency conditions.

x. Mining machinery and engine driven equipment, including the generator, shall be equipped with an adequate muffler to prevent excessive noise emissions.

aa. Prairie Group / Odle shall upgrade the width and strength of the Champaign County Road 150 East pavement south of Mid America Road to the mine entrance to accommodate truck traffic. Additional right-of-way shall be acquired as needed to accomplish this upgrade. The pavement width shall be not less than 22 feet.

bb. A temporary on-site water well may be used for water supply during mining operations, subject to receipt of appropriate permits.

cc. A temporary on-site private sewage disposal system may be utilized for wastewater treatment during mining operations, subject to receipt of appropriate permits.

dd. While the mine site is in operation, the mine operator shall be responsible for the periodic grading, repair and other ongoing maintenance of County Road 150 East from the mine site entrance northerly to Mid-America Road to keep it free of potholes, washboard areas and other defects.

ee. The mining operator shall be responsible for providing daily applications of a water / chloride mixture or other suitable measures to reduce and minimize dust along County Road 150 East.

ff. Earth berm screening shall be provided along the setback areas adjacent to the existing roadways. The berm areas shall be seeded with appropriate cover vegetation and be maintained with growing vegetation that does not exceed 18 inches in height.

gg. A 6 foot tall screen fence may be utilized along the south and east property lines of Site One instead of berms at the applicant's discretion.

hh. The plant site equipment shall be of "modern" design which includes provisions for reduction of the noise of operation. Noise at the mine site perimeter shall not be excessive or unreasonable.

ii. The mine operator shall be responsible for the upgrade of County Road 150 East pavement surface with an asphalt surface upon the cessation of mining operations.

<u>To Owner's actual acknowledge, the following conditions have been partially satisfied:</u>

d. Preparation of and Compliance with a Reclamation Plan approved by Village staff.

A Reclamation Agreement was submitted to the Village. Owner is awaiting Village's comments.

<u>To Owner's actual knowledge, the following conditions have not yet been satisfied but are in progress:</u>

s. Closeout / Final-out of the mining operations shall include regrading and reseeding of disturbed earthen areas. All contaminated soils and soil unsuitable for seeding shall be cleaned up in a satisfactory fashion.

The Reclamation Agreement, as currently written, calls for regarding, supplemental seeding, and soil stabilization.

t. Reclamation shall be completed within one (1) year of the conclusion of active mining activities. The operator shall notify the Village when mining activities have ended.

The Reclamation Agreement has been submitted for Village consideration. The Reclamation Agreement, as currently written, calls for reclamation to be completed within 6 months of the date of the Agreement.

y. Compliance with the terms and conditions of the Reclamation Plan approved by the Illinois Department of Natural Resources.

The Reclamation Agreement has been submitted for Village consideration.

z. A Performance Bond and Surety of not less than $40,000 shall be provided to assure implementation of the Reclamation Plan. A Village Performance Bond and Surety shall not be required if the State of Illinois requires a bond as a part of its permit approval.

The Reclamation Agreement has been submitted for Village consideration. If requested, a bond and surety provision may be included.

RESOLUTION 26-10-05

A Resolution Concerning an amendment to an existing Conditional Use Permit which established sand and gravel mine operation use

WHEREAS, the Board of Trustees of the Village of Mahomet, pursuant to authority conferred by the statutes of the State of Illinois, has established certain standards and procedures for zoning establishment and amendment within the Corporate Limits of the Village of Mahomet; and,

WHEREAS, the Petitioner, The Odle Family Management Group, LLC, requested a conditional use permit amendment be granted under the terms of the Village Zoning Ordnance to allow finalization of conditions of an existing conditional use permit approved by BOT Resolution 06-01-01 which established a sand and gravel mine operation; and,

WHEREAS, the subject property is located on the north and south side of County Road 2000N at the intersection with County Road 150E in Mahomet Township, Champaign County, Illinois and the legal description for the proposed Conditional Use Permit amendment is as follows:

TRACT 1:

A. THAT PART OF THE SOUTH 1/2 OF THE SOUTHEAST 1/4 OF SECTION 20, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN LYING WEST OF THE PUBLIC ROAD RUNNING NORTHEASTERLY AND SOUTHWESTERLY THROUGH SAID SOUTHEAST 1/4 IN CHAMPAIGN COUNTY, ILLINOIS, AND

B. THE SOUTH 1/2 OF THE SOUTHWEST 1/4 OF SECTION 20, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN IN CHAMPAIGN COUNTY, ILLINOIS, EXCEPT THAT PART THEREOF LYING WEST OF THE CENTERLINE OF THE SANGAMON RIVER,

AND ALSO EXCEPT THAT PART OF THE SOUTH 1/2 OF THE SOUTHWEST 1/4 OF SAID SECTION 20 LYING EAST OF THE PUBLIC ROAD RUNNING NORTHEASTERLY AND SOUTHWESTERL Y THROUGH SAID SOUTHWEST 1/4,

AND ALSO EXCEPT THE FOLLOWING DESCRIBED TRACT CONVEYED BY WARRANTY DEED RECORDED AS DOCUMENT 74 R 14443:

BEGINNING AT A POINT ON THE SOUTH LINE OF SECTION 20, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN, LYING NORTH 90 DEGREES 00 MINUTES 00 SECONDS WEST (ASSUMED BEARING) 1,288.23 FEET FROM THE SOUTHEAST CORNER OF THE SOUTHWEST 1/4 OF SAID SECTION 20; THENCE CONTINUING NORTH 90 DEGREES 00 MINUTES 00 SECONDS WEST 170.00 FEET, ON SAID SOUTH LINE TO A POINT; THENCE NORTH 07 DEGREES 40 MINUTES 00 SECONDS WEST 161.27 FEET TO A POINT; THENCE NORTH 90 DEGREES 00 MINUTES 00 SECONDS EAST 170.00 FEET TO A POINT; THENCE SOUTH 07 DEGREES 40 MINUTES 00 SECONDS EAST 161.27 FEET TO THE POINT OF BEGINNING, IN CHAMPAIGN COUNTY, ILLINOIS,

AND ALSO EXCEPT THE FOLLOWING DESCRIBED TRACT DEDICATED TO THE PEOPLE OF CHAMPAIGN COUNTY BY DOCUMENT RECORDED AS DOCUMENT 80 R 13579: BEGINNING AT THE SOUTHWEST CORNER OF SECTION 20, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN; THENCE NORTH 00 DEGREES 00 MINUTES 31 SECONDS EAST ALONG THE WEST LINE OF SAID SECTION 20, 41.81 FEET; THENCE SOUTH 89 DEGREES 58 MINUTES 21 SECONDS EAST, 353.55 FEET; THENCE SOUTH 00 DEGREES 01 MINUTES 39 SECONDS WEST 10.00 FEET, THENCE SOUTH 89 DEGREES 58 MINUTES 21 SECONDS EAST, 633.00 FEET; THENCE SOUTH 00 DEGREES 01 MINUTES 39 SECONDS WEST, 21.37 FEET TO THE SOUTH LINE OF SAID SECTION 20; THENCE NORTH 89 DEGREES 25 MINUTES 16 SECONDS EAST ALONG SAID SOUTH LINE, 117.01 FEET; THENCE SOUTH 00 DEGREES 01 MINUTES 39 SECONDS WEST, 39.87 FEET; THENCE NORTH 89 DEGREES 58 MINUTES 21 SECONDS WEST, 750.00 FEET; THENCE SOUTH 00 DEGREES 01 MINUTES 39 SECONDS WEST, 10.00 FEET; THENCE NORTH 89 DEGREES 58 MINUTES 21 SECONDS WEST, 353.62 FEET TO THE WEST LINE OF SECTION 29, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN; THENCE NORTH 00 DEGREES 09 MINUTES 02 SECONDS EAST ALONG SAID WEST LINE, 38.19 FEET TO THE POINT OF BEGINNING, IN CHAMPAIGN COUNTY, ILLINOIS,

AND ALSO EXCEPT THE FOLLOWING DESCRIBED TRACT CONVEYED BY WARRANTY DEED RECORDED AS DOCUMENT 91 R 13736:

BEGINNING AT A POINT ON THE SOUTH LINE OF THE SOUTHWEST 1/4 OF SECTION 20, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN IN CHAMPAIGN COUNTY, ILLINOIS, SAID POINT BEING 219.43 FEET NORTH 90 DEGREES 00 MINUTES 00 SECONDS WEST OF THE SOUTH QUARTER CORNER OF SAID SECTION 20, SAID POINT ALSO BEING IN THE INTERSECTION OF THE TWO TOWNSHIP ROADS, RUNNING THENCE NORTH 90 DEGREES 00 MINUTES 00 SECONDS WEST FOR 450.00 FEET; THENCE NORTH 08 DEGREES 00 MINUTES 00 SECONDS WEST FOR 145.62 FEET; THENCE NORTH 48 DEGREES 56 MINUTES 58 SECONDS EAST FOR 646.29 FEET; THENCE SOUTH 69 DEGREES 00 MINUTES 00 SECONDS EAST FOR 187.79 FEET; THENCE SOUTH 21 DEGREES 00 MINUTES 00 SECONDS WEST FOR 537.00 FEET TO THE POINT OF BEGINNING, IN CHAMPAIGN COUNTY, ILLINOIS,

AND ALSO EXCEPT THE FOLLOWING DESCRIBED TRACT CONVEYED BY DEED RECORDED AS DOCUMENT 96 R 16687: COMMENCING AT THE SOUTHEAST CORNER OF THE SOUTHWEST 1/4 OF SECTION 20, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN IN CHAMPAIGN COUNTY, ILLINOIS, PROCEED SOUTH 89 DEGREES 16 MINUTES 51 SECONDS WEST ALONG THE SOUTH LINE OF SAID SOUTHWEST 1/4 OF SECTION 20 A DISTANCE OF 1458.23 FEET TO THE SOUTHWEST CORNER OF AN EXISTING 0.629 ACRE TRACT OF LANO AS DESCRIBED IN A DEED RECORDED IN BOOK 1041 AT PAGE 481 IN THE CHAMPAIGN COUNTY RECORDER'S OFFICE, SAID POINT BEING THE TRUE POINT OF BEGINNING; THENCE CONTINUE SOUTH 89 DEGREES 16 MINUTES 51 SECONDS WEST ALONG SAID SOUTH LINE A DISTANCE OF 1215.35 FEET TO THE SOUTHWEST CORNER OF SAID SOUTHWEST 1/4 OF SECTION 20; THENCE NORTH 00 DEGREES 00 MINUTES 26 SECONDS EAST ALONG THE WEST LINE OF SAID SOUTHWEST 1/4 OF SECTION 20 A DISTANCE OF 284 FEET TO THE CENTERLINE OF THE SANGAMON RIVER; THENCE NORTH 16 DEGREES EAST ALONG THE CENTERLINE OF THE SANGAMON RIVER A DISTANCE OF 1077 FEET TO THE NORTH LINE OF THE SOUTH 1/2 OF SAID SOUTHWEST 1/4 OF SECTION 20; THENCE NORTH 89 DEGREES 09 MINUTES 36 SECONDS EAST ALONG SAID NORTH LINE A DISTANCE OF 1390 FEET; THENCE SOUTH 00 DEGREES 50 MINUTES 24 SECONDS EAST A DISTANCE OF 218.55 FEET; THENCE SOUTH 27 DEGREES 48 MINUTES 00 SECONDS WEST A DISTANCE OF 795.89 FEET; THENCE SOUTH 01 DEGREE 14 MINUTES 26 SECONDS EAST A DISTANCE OF 238.55 FEET TO A POINT ON THE NORTH LINE OF SAID EXISTING 0.629 ACRE TRACT OF LAND; THENCE SOUTH 89 DEGREES 16 MINUTES 51 SECONDS WEST ALONG THE NORTH LINE OF SAID EXISTING 0.629 ACRES TRACT OF LAND A DISTANCE OF 140.06 FEET TO THE NORTHWEST CORNER OF SAID EXISTING 0.629 ACRE TRACT OF LAND; THENCE SOUTH 08 DEGREES 23 MINUTES 09 SECONDS EAST ALONG THE WEST LINE OF SAID EXISTING 0.629 ACRE TRACT OF LAND A DISTANCE OF 161.27 FEET TO THE TRUE POINT OF BEGINNING, IN CHAMPAIGN COUNTY, ILLINOIS.

AND TRACT 2:

THAT PART OF THE NORTH 119.35 ACRES OF THE NORTH HALF OF THE NORTHWEST QUARTER (N1/2, NW1/4) AND THE WEST HALF OF THE NORTHEAST QUARTER (W1/2, NE1/4) OF SECTION 29, TOWNSHIP 20 NORTH, RANGE 7 EAST OF THE THIRD PRINCIPAL MERIDIAN, WHICH LIES WEST OF THE PUBLIC ROAD RUNNING IN A NORTHEASTERLY AND SOUTHWESTERLY DIRECTION THROUGH THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER (NE1/4, NW1/4) OF SAID SECTION 29, IN CHAMPAIGN COUNTY, ILLINOIS.

WHEREAS, the Village Planner, Village Administrator, Village Engineer, and Village Attorney have provided technical background information, review, and analysis regarding the requested conditional use amendment; and,

WHEREAS, a Public Hearing concerning the proposed Conditional Use Permit was held on September 1, 2026 by the Plan and Zoning Commission to solicit evidence and testimony from the public; and,

WHEREAS, the Plan and Zoning Commission reviewed the evidence and testimony submitted, considered the factual evidence regarding the subject request, and adopted a resolution indicating a recommendation to grant the conditional use subject to certain conditions; and,

WHEREAS, the Board of Trustees, at their study session on September 15, 2026, reviewed the evidence and testimony submitted and considered the factual evidence regarding the subject request and after the study session the applicant requested a continuance to October 27, 2026.

BE IT THEREFORE RESOLVED this 27th day of October, 2026, by the Board of Trustees of the Village of Mahomet, that:

A. The Board of Trustees does hereby confirm the following findings of fact regarding the requested Conditional Use Permit:

1. The establishment, maintenance, or operation of the Conditional Use **WILL NOT** be detrimental to or endanger the public health, safety, morals, comfort or general welfare;
2. The conditional use **WILL NOT** be injurious to the use and enjoyment of other property in the immediate vicinity for the purposes already permitted nor substantially diminish and impair property values within the neighborhood;
3. The establishment of the conditional use **WILL NOT** impede the normal and orderly development and improvement of surrounding property for uses permitted in the district;
4. Adequate ~~utilities,~~ access roads, drainage, and/or other necessary facilities **WILL** be provided;
5. The conditional use **DOES** in all other respects conform to the applicable regulations of the district in which it is located;
6. There **IS** a public necessity for the conditional use at this site;
7. The proposed conditional use **DOES** conform with the intent of the Village Comprehensive Plan.
8. The proposed conditional use **WILL** be compatible with the established land use pattern in the vicinity.
9. The site **IS** suitable for the proposed conditional use.
10. The proposed conditional use **WILL NOT** significantly adversely impact existing traffic patterns.
11. Adequate facilities for municipal water supply and wastewater disposal **ARE NOT** available for the site.
12. Adequate provisions for stormwater drainage **ARE** available for the site.
13. The proposed conditional use **WILL NOT** adversely impact police protection, fire protection, schools, or public facilities.
14. The proposed conditional use **WILL NOT** conflict with existing public commitments for planned public improvements.
15. The proposed conditional use **WILL** preserve the essential character of the neighborhood in which it is located.
16. The proposed conditional use **WILL NOT** alter the population density pattern and **WILL NOT** adversely impact public facilities.

17. The proposed conditional use **WILL** result in private investment that will be beneficial to the proper development of the community.

B. The Board of Trustees does hereby **GRANT** the requested Conditional Use Permit amendment at the above described property.

C. The Board of Trustees does further hereby confirm that the conditional use be subject to the following conditions:
1. All existing conditions as approved with the original Conditional Use Permit, BOT Resolution 06-01-01 must be met except for those conditions specifically amended herein.
2. The following conditions from BOT Resolution 06-01-01 shall be amended to allow the applicant to enter into a separate development (reclamation) agreement with the BOT which meets the intent of the original conditions related to reclamation, excavation setbacks, site grading, site seeding and bond/surety for the reclamation work:

   2.d. Preparation of and Compliance with a Reclamation Plan (with cost estimates) approved by Village staff.

   2.e. Compliance with the proposed setbacks of not less than 100 feet around the perimeter of the site, with the top of the slope of any excavations to be located not less than 15 feet from any adjacent property line.

   2.s. Closeout I Final-out of the mining operations shall include regrading and reseeding of disturbed earthen areas. All contaminated soils and soil unsuitable for seeding shall be cleaned up in a satisfactory fashion.

   2.t. Reclamation shall be completed within one (1) year of the conclusion of active mining activities. The operator shall notify the Village when mining activities have ended.

   2.y. Compliance with the terms and conditions of the Reclamation Plan approved by the Illinois Department of Natural Resources.

   2.z. A Performance Bond and Surety of not less than 115% of cost estimate shall be provided to assure implementation of the Reclamation Plan. Bond and Surety to be in a form approved by the Village Attorney.
3. No building permit related to residential use development shall be issued for the site until an approved reclamation plan has been established and proper bond / surety has been provided for the approved reclamation work.
4. Once all conditions and development agreement activities have been satisfied as determined by Village staff, the conditional use permit shall be considered null and void. If no reclamation agreement is finalized and fully executed then this amendment to the original conditional use is null and void.
5. All activities must be carried out in accordance with the appropriate Village, State, and Federal permits and rules and regulations. Any conflicts between the permit and approved plans must be resolved with the appropriate agencies.

D. The approval recommended above shall be subject to the fulfillment of the conditions set forth in Item 2 above. In the event that these conditions are not fulfilled, the Conditional Use Permit shall become void and no occupancy permit for the project may be issued, or the occupancy permit previously issued may be revoked.

E. Village Planner is directed to record with the Champaign County Recorder's Office this resolution and the terms of the amended conditional use shall run with the land.

_____
Jason Tompkins, President
Board of Trustees
Village of Mahomet

Attest:

_____
Village Clerk

MAHOMET

MEMORANDUM

TO THE

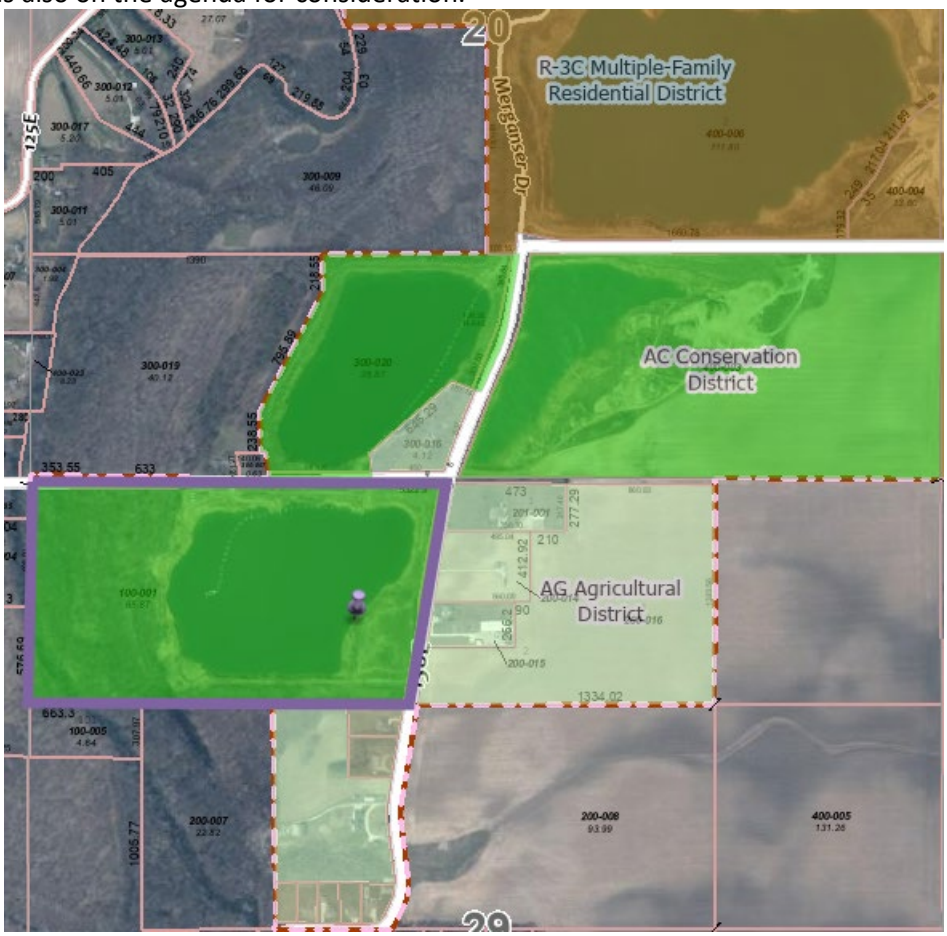
BOARD OF TRUSTEES

ITEM: Rezoning AC to R-1A: The Odle Family Management Group LLC (ZA2026-02)	**DEPARTMENT: Community Development**
AGENDA SECTION: Planning and Development	**AMOUNT: $0**
ATTACHMENTS: (x) Ordinance	**DATE: BOT regular meeting October 27, 2026 – case continued from September 15, 2026 Study Session**

INTRODUCTION / REQUESTED ACTION:

The owner has requested consideration of a rezoning from AC-Conservation to R-1A Single-Family Residential district. The rezoning request includes 68± acres of land. The property owner would like to rezone the subject property to be able to sell the property to someone interested in building a single home on the site. Residential uses are not permitted in the AC district therefore a rezoning is necessary to build a home on the property. The subject property is located at the southwest corner of CR 150E and CR 2000N intersection.

The subject property is part of the land included in an approved Conditional Use Permit which established a sand and gravel mining operation on the site (BOT Resolution 06-01-01). The conditional use permit includes a land reclamation requirement. At the time of posting this memo no reclamation plan has been submitted to the Village for review and approval, nor is staff aware that any reclamation work has been completed therefore there is a violation of the current Conditional Use Permit for the subject property. A request to amend the current Conditional Use Permit for this site is also on the agenda for consideration.



PRIOR RELATED BOARD ACTION:

- BOT Resolution 06-01-01 Conditional Use Permit to allow mining operations on the site.
- Annexation Agreement (now expired) recorded as document number 2006R12262
- First Amendment to Annexation Agreement recorded at document number 2009R19225

COMMUNITY INPUT: The PZC held the required public hearing on September 1, 2026. There were members of the public there that expressed concerns over the condition of the property, timing of the reclamation and safety related to the lake.

CONFORMANCE TO COMPREHENSIVE PLAN: The Village of Mahomet 2016 Comprehensive Plan currently designates this site as part of the South IL-47 Gateway area functional framework area. The IL Route 47 corridor serves as a primary gateway into the Village of Mahomet for both northbound and southbound travelers. These areas are characterized by newer subdivisions surrounded by farmland and natural areas. While some areas are well served by municipal services, other areas lack basic infrastructure. Future development should consist primarily of residential with some neighborhood commercial uses. The Future Land Use map shows rural residential for the eastern portion of the lot (which is outside of the floodplain). The Comprehensive Plan urges development which is compatible with adjacent existing and future land uses. The rezoning request is consistent with recommendations in the Comprehensive Plan.

CONFORMANCE TO ZONING ORDINANCE: The intent of the R-1A Single-Family Residential District is to provide for detached single-family dwellings with related uses on larger sized lots within a low density setting. The request is consistent with the intent of the proposed R-1A zoning classification.

PUBLIC WATER AND SANITARY SEWER FACILITIES: The subject property is within the service area of the Village of Mahomet but is not currently served by Village water or sanitary sewer service. Water and sanitary mains are not available in the area to extend to the site**.** Anyone looking to establish a home on the site would have to work with the Champaign County Health Department for a permit related to well and septic.

STREET ACCESS / SIDEWALKS / TRAFFIC CONSIDERATIONS: The subject property has frontage on County Road 150E and County Road 2000N. Public sidewalks do not exist in the area. The mine operator for this property has an agreement with the Village BOT to improve County Road 150E along with Mid America Road from IL-47. Planning for the required roadway improvement is in progress.

STAFF / BUDGET IMPACT: None.

ALTERNATIVES:

1. APPROVE – PZC recommendation.
2. DENY

RECOMMENDED ACTION: Village staff has identified a violation related to the conditions of the Conditional Use Permit that allowed the sand and gravel mining operation on the site. Once the outstanding conditions are satisfied, staff would support a rezoning to allow low density residential on the site. The PZC recommended approval of the requested rezoning only if an amendment to the related conditional use (case CU2026-02 also on the agenda) is approved. A draft Ordinance is attached which includes the findings of fact as determined by the PZC. The BOT can direct staff to make any modifications.

DEPARTMENT HEAD APPROVAL:	**VILLAGE ADMINISTRATOR:**
/s/ Abby Heckman, Village Planner	/s/ Patrick Brown

ORDINANCE 26-10-03

Concerning amending the Zoning Classification for 68± acres of land located at the southwest corner of CR 150E and CR 2000N intersection from AC Conservation to R-1A Single Family Residential district.

WHEREAS, the Board of Trustees of the Village of Mahomet, pursuant to the authority conferred by the Statutes of the State of Illinois, has established certain standards and procedures, including Comprehensive Plan designations and policies for the use of land and for zoning establishment and amendment within the corporate Limits of the Village of Mahomet, Illinois; and,

WHEREAS, the petitioner, The Odle Family Management Group, LLC, has requested a zoning map amendment for the subject property from AC Conservation to R-1A Single-Family Residential; and,

WHEREAS, the subject property is located at the southwest corner of CR 150E and CR 2000N intersection; and,

WHEREAS, the legal description for the property to be rezoned is as follows:

That part of the North 119.35 acres of the North Half of the Northwest Quarter (N1/2, NW1/4) and the West Half of the Northeast Quarter (W1/2, NE1/4) of Section 29, Township 20 North, Range 7 East of the Third Principal Meridian, which lies West of the Public road running in a Northeasterly and Southwesterly direction through the Northeast Quarter of the Northwest Quarter (NE1/4, NW1/4) of said Section 29, in Champaign County, Illinois, containing 68 acres, more or less.

WHEREAS, a Public Hearing concerning the proposed rezoning was held on September 1, 2026 by the Plan and Zoning Commission to solicit evidence and testimony from the public; and,

WHEREAS, the Village Planner and Village Attorney provided the Village with technical and background information regarding the proposed rezoning; and,

WHEREAS, the Plan and Zoning Commission adopted a resolution recommending the Board of Trustees grant the requested zoning map amendment only upon approval of the related conditional use amendment (CU2026-02); and,

WHEREAS, the Board of Trustees at their study session on September 15, 2026, reviewed the evidence and testimony submitted and considered the factual evidence regarding the subject request and after the study session the applicant requested a continuance to October 27, 2026.

BE IT THEREFORE ORDAINED this 27th day of October 2026 by the Board of Trustees of the Village of Mahomet that:

A. The Board of Trustees of the Village of Mahomet does hereby **GRANT** the requested zoning map amendment for the subject property from AC Conservation to R-1A Single-Family Residential district for the above-described property with the findings of fact as stated below.

B. The Board of Trustees does hereby further set forth the following findings of fact concerning the requested zoning amendment:

1. The procedural requirements for zoning establishment or amendment **HAVE** been met.
2. The proposed zoning **DOES** conform with the intent of the Village Comprehensive Plan.
3. The proposed zoning **IS** consistent with the proposed use of the site.
4. The proposed zoning **WILL** be compatible with the established land use pattern in the vicinity.
5. The proposed zoning **DOES NOT** create an isolated, unrelated zoning district.
6. The site **IS** suitable for the uses allowed in the proposed zoning district.
7. The proposed zoning **WILL** be consistent with the health, safety and general welfare of the public.
8. Major land uses in the neighborhood **HAVE** changed since zoning was applied to this site.
9. The proposed zoning **IS** consistent with the existing zoning designations in the surrounding area.
10. The proposed zoning **WILL NOT** be contrary to the original purpose and intent of the Zoning Ordinance.
11. The proposed zoning **WILL NOT** be injurious to the use and enjoyment of adjacent properties.
12. The proposed zoning **WILL** promote the orderly development of the site and surrounding properties.
13. The proposed zoning **WILL NOT** significantly adversely impact existing traffic patterns.
14. Adequate facilities for municipal sanitary sewage disposal and water supply **ARE NOT** available for the site.
15. Adequate provisions for stormwater drainage **ARE** available for this site.
16. The proposed zoning **WILL NOT** adversely impact police protection or fire protection.
17. The proposed zoning **WILL NOT** significantly adversely impact schools or other public facilities.
18. The proposed zoning **WILL NOT** conflict with existing public commitments for planned public improvements.
19. The proposed zoning **WILL NOT** adversely influence living conditions in the immediate vicinity.
20. The proposed zoning **WILL** preserve the essential character of the neighborhood in which it is located.
21. The proposed change **WILL NOT** significantly alter the population density pattern.
22. The value of adjacent property **WILL NOT** be diminished by the proposed zoning.
23. The proposed zoning **WILL** enhance the value of the petitioner's property.
24. The proposed zoning **WILL NOT** constitute an entering wedge affecting the use or development of adjacent property.
25. If denied, the petitioner **WILL** suffer deterioration to his or her property value.
26. The proposed zoning **DOES NOT** correct an error in the original zoning of this site.
27. If the property is currently vacant, the length of time the property has remained vacant as zoned **HAS** been considered in the context of land development in the area and in the vicinity of the subject property.
28. The proposed change in zoning **WILL** result in private investment that would be beneficial to the development or redevelopment of a vacant property or deteriorated neighborhood.
29. There **IS** a need in the community for additional land within the requested zoning district.
30. The proposed zoning **WILL NOT** adversely impact agricultural farming operations in the vicinity of this site.
31. The proposed rezoning **IS** consistent with Village Comprehensive Plan policies concerning the protection of prime farmland when appropriate.

32. The proposed rezoning **WILL NOT** result in long term adverse environmental consequences to natural areas and wildlife habitat.
33. The LaSalle Factors for evaluation of zoning decisions **HAVE** been considered during the review of this proposed rezoning request.

PASSED this 27th day of October, 2026 by the Board of Trustees of the Village of Mahomet, Illinois.

APPROVED: _____ _____

President, Board of Trustees **Date**

ATTESTED: _____ _____

Village Clerk **Date**

MEMORANDUM

TO THE

BOARD OF TRUSTEES

ITEM: Resolution Approving Engineering Research International (ERI) for Street Inventory and Condition Assessment	**DEPARTMENT:** Engineering
AGENDA SECTION: Engineering/Transportation	**AMOUNT:** Lump Sum $30,281.48
ATTACHMENTS: ( ) ORDINANCE (X) RESOLUTION (X) OTHER SUPPORTING DOCUMENTS	**DATE:** October 27, 2026

INTRODUCTION:
Mahomet streets are in need of a new comprehensive pavement assessment.

BACKGROUND:
In April 2022, ERI performed a comprehensive pavement assessment for all Village streets. They rated pavement conditions using PASER scales of 1-10.
PASER = Pavement Surface Evaluation and Rating

It is recommended to repeat assessments at 3-5 year intervals. This spring will be 5 years.

The map of the streets to be evaluated is attached. The newest construction is not on the list. Also, the roads that are part of the mine reclamation, Mid America and 150E, will be paved next year, so that is several miles that I left off. Of our 62 miles of streets, 53 will be part of this evaluation.

I have used the 2022, and the 2017 data before that, extensively and have made updates as work gets completed and deterioration advances. This is the right time for a new assessment.

DISCUSSION OF ALTERNATIVES:
We could choose to evaluate all streets, more streets, less streets, add drainage evaluation, or postpone it. I do not recommend any of these actions.
I also investigated a different evaluation system (PCI) but first, we do not have a lot of the data that the system requires, and it is not worth the additional cost (more than double).

PRIOR BOARD ACTION:
Previously BOT approved the proposal for the 2022 assessment.

COMMUNITY INPUT:
None.

BUDGET IMPACT:
This item is included in the FY2027-FY2031 CIP, however it will not be budgeted until FY2028. ERI agreed to allow us to pay in FY2028 (May 2027) after the next FY budget is approved but they want to be able to do the data collection this fall. Data delivery is expected in April 2027.

Engineering Services Agreement and map are attached.

STAFF IMPACT:
I will incorporate the results into our Road Management Database.

RECOMMENDED ACTION:
It is recommended that the Village Board of Trustees approve the engineering services agreement from Engineering Research International, Inc. for Street Inventory and Condition Assessment for the LUMP SUM amount of $30,281.48.

ENGINEERING DEPARTMENT APPROVAL:	**VILLAGE ADMINISTRATOR:**
Ellen B. Hedrick	Patrick J. Brown

RESOLUTION NUMBER 26-10-06

A RESOLUTION APPROVING AN ENGINEERING SERVICES AGREEMENT WITH ENGINEERING RESEARCH INTERNATIONAL (ERI) FOR STREET INVENTORY AND CONDITION ASSESSMENT FOR THE LUMP SUM AMOUNT OF $30,281.48

VILLAGE OF MAHOMET, CHAMPAIGN COUNTY, ILLINOIS

WHEREAS, Village Staff and the Board Trustees approved the 2027-2031 Capital Improvement Plan; and,

WHEREAS, the CIP includes this item and is planned to be included in the FY2028 transportation CIP budget; and,

WHEREAS, this work is not planned to be completed until the end of April and will not be billed until FY2028, ERI needs to collect data asap and will analyze it this winter; and,

WHEREAS, The Village Engineer recommends approval of the Engineering Services Agreement with Engineering Research International for the Street Inventory and Condition Assessment.

NOW, THEREFORE, BE IT RESOLVED, PASSED, AND APPROVED this 27th day of October 2026 by the Board of Trustees of the Village of Mahomet that:

1. The Village of Mahomet Board of Trustees does hereby approve the Engineering Services Agreement with Engineering Research International for the Street Inventory and Condition Assessment for the lump sum amount of $30,281.48.

2. The Village of Mahomet Board of Trustees further authorizes the Village Administrator to execute the proper documents.

_____
Jason S. Tompkins, President
Board of Trustees
Village of Mahomet

Attest:

_____
Village Clerk

Village of Mahomet
PROFESSIONAL ENGINEERING SERVICES AGREEMENT

This Agreement is made between the Village of Mahomet, Illinois, hereinafter referred to as the "Village", and:

(Insert Complete Legal Name and Address of the Professional Engineer:)

ERES International Inc. DBA Engineering and Research International, Inc.
1401 Regency Drive East, Suite E
Savoy, IL 61874

hereinafter referred to as the "Engineer", in consideration of the mutual promises contained herein.

This Agreement consists of seven sections, including five exhibits A, B, C, D and E, and any Addendum attached.

The professional engineering services to be provided under this Agreement consist of those phases A through G checked below. A more particular description of each phase is contained in Section II, "Basic Services", of the Agreement and is further described in Exhibit C, “Scope of Work.”

(Please place an “X” in the appropriate boxes.)		Phase	Description
Included in this agreement.	Not included in this agreement.		
x		A.	Study and Report Phase
		B.	Preliminary Design Phase
	x	C.	Final Design Phase
		D.	Bidding Phase
		E.	Construction Survey and Layout Phase
		F.	Construction Inspection Phase
		G.	Reimbursable Expenses (Ref. Section VI.C)

The professional engineering services obtained by the Village under this Agreement concern the following described Project hereinafter referred to as the "Project":

Project Budget Number:	**ST-PASER**
Project Name:	**Street Inventory and Condition Assessment**
Brief Project Description: **ERI will utilize the Automated Pavement Condition Survey Vehicle to assess the Village streets and provide pavement condition scores 1-10. PASER guidelines.**	

SECTION I. GENERAL

A. ENGINEER

The Engineer shall provide professional engineering services for the Village in all phases of the Project to which this Agreement applies, serve as the Village's professional engineering representative for the Project as set forth herein, and shall give professional engineering consultation and advice to the Village during the performance of services hereunder. All services provided hereunder shall be performed by the Engineer in accordance with generally accepted Engineering standards to the satisfaction of the Village.

B. NOTICE TO PROCEED

The Engineer shall only begin performance of each Phase of work required hereunder upon receipt of a written Notice to Proceed with that Phase.

C. TIME

The Engineer shall begin work on each successive phase promptly after receipt of the Notice to Proceed for each phase and shall devote such personnel, technical equipment, computer time and materials to the Project to complete each phase in an expeditious manner within the time limits set forth in Section II. Time is of the essence to this Agreement.

D. VILLAGE'S REPRESENTATIVE

The Village's representative to the Engineer shall be the Village Engineer or an authorized representative of the Village.

E. EXTRA WORK AND CHANGE ORDERS

The Engineer shall only perform work authorized by this contract and defined in Exhibit C, the Scope of Work. Should the size or complexity of the project exceed the amount of work

contemplated by this contract or defined in the Scope of Work, the Engineer shall obtain written authorization to perform extra work before such work is actually performed. The cost to perform any work prior to written authorization shall be paid exclusively by the Engineer and shall not be reimbursed by the Village.

Change orders to authorize extra work may be approved by the Village Administrator using his/her administrative authority granted under the Village of Mahomet Municipal Code provided that the sum of costs for all change orders approved administratively shall not exceed 10% of the contract amount last approved by the Village Board of Trustees. Only the Village Board of Trustees may approve change orders for amounts that exceed 10% of the contract amount last approved by the Village Board of Trustees.

The Engineer shall not be reimbursed for costs incurred above the currently approved contract amount plus the cost of change orders approved in accordance with the requirements of the Village of Mahomet Municipal Code.

SECTION II. BASIC SERVICES

A. STUDY AND REPORT PHASE

x	Included in this Agreement.
	Not included in this Agreement.

The Engineer shall:

1. Village's Requirements

Review available data and consult with the Village to clarify and define the Village's requirements for the Project.

2. Advise Regarding Additional Data

Advise the Village as to the necessity of the Village providing or obtaining from others data or services of the types described in Section IV.C, in order to evaluate or complete the Project, and act as the Village's representative in connection with any such services.

3. Technical Analysis

Provide analysis of the Village's needs, planning surveys, site evaluations, and comparative studies of prospective sites and solutions.

4. Economic Analysis

Provide a general economic analysis of the Village's requirements applicable to various alternatives in accordance with economic parameters and assumptions provided by the Village.

5. Report Preparation

Prepare a report containing schematic layouts, sketches and conceptual design criteria with appropriate exhibits to indicate clearly the considerations involved and the alternative solutions available to the Village and setting forth the Engineer's findings and recommendations with

opinions of probable costs for the Project, including construction cost, contingencies, allowances for charges of all professionals and consultants, allowances for the cost of land and rights-of-way, compensation for or damages to properties and interest and financing charges (all of which are hereinafter called "Project Costs").

6. Report Presentation

Furnish at least five (5) copies of the report and present and review the report in person with the Village as the Village Engineer shall direct. The cost of report reproduction shall be considered a reimbursable expense and paid in accordance with Section VI.C of this Agreement.

7. Supplementary Duties

The duties and responsibilities of Engineer during the Study and Report Phase shall include only those duties described above and those contained in the detailed Scope of Services attached to this contract as Exhibit C.

8. Completion Time

The Study and Report Phase shall be completed, and Report submitted within the time defined in the detailed Scope of Services attached as Exhibit C.

B. PRELIMINARY DESIGN PHASE

	Included in this Agreement.
x	Not included in this Agreement.

After written authorization to proceed with the Preliminary Design Phase, the Engineer shall:

1. Extent of Project

In consultation with the Village and based on the accepted report, determine the extent of the Project.

2. Preliminary Design Documents

The Village of Mahomet prefers that design is done using Bentley MicroStation and Geopak software. Prepare preliminary design documents consisting of final design criteria, preliminary drawings, in accordance with IDOT plan presentation, and outline specifications.

3. Revised Project Costs

Based on the information contained in the preliminary design documents, submit a revised opinion of probable Project Costs.

4. Real Estate Acquisition: Legal Description and Plat

Based on preliminary design documents, furnish a legal description and recordable reproducible 8-1/2" x 11" plat of each parcel of real estate in which the Village must acquire an interest in order to proceed with construction of the Project. The plat and legal description may be produced on more than one page for the purpose of clarity or legibility. The legal description

text shall also be reproduced in electronic format in a generally commercially available word processing software program approved by the Village Engineer or his/her designee.

5. Document Presentation

Furnish five (5) copies of the above preliminary design documents and present and review such documents in person with the Village as the Village Engineer may direct. The cost of document reproduction shall be considered to be a reimbursable expense and paid in accordance with Section VI.C of this Agreement.

6. Supplementary Duties

The duties and responsibilities of the Engineer during the Preliminary Design Phase shall include only those duties described above and those contained in the detailed Scope of Services attached to this contract as Exhibit C.

7. Completion Time

The Preliminary Design Phase shall be completed, and a report submitted within the time defined in the detailed Scope of Services attached as Exhibit C, and summarized in Section VI,E of this contract.

C. FINAL DESIGN PHASE

	Included in this Agreement.
x	Not included in this Agreement.

1. Drawings and Specifications

Based on the accepted preliminary design documents and the revised opinion of probable Project Costs, prepare for incorporation in the Contract Documents final drawings to show the character and extent of the Project (hereafter called "Drawings") and Specifications. The specification shall consist of Part 3 “Technical Specifications” of the Village’s standard Capital Improvement Construction Contract.

2. Approvals of Governmental Entities

Furnish to the Village such documents and design data as may be required for, and assist in the preparation of, the required documents so that the Village may apply for approvals of such governmental authorities as have jurisdiction over design criteria applicable to the Project, and assist in obtaining such approvals by participating in submissions to and negotiations with appropriate authorities.

3. Adjusted Project Costs

Advise the Village of any adjustments to the latest opinion of probable Project Costs caused by changes in extent or design requirements of the Project or construction costs and furnish a revised opinion of probable Project Cost based on the Drawings and Specifications.
4. Contract Document Preparation

The Engineer shall complete preparation of the construction contract documents by filling in the necessary information in Parts I, II, and IV of the Village's standard Capital Improvement Construction Contract. The Engineer shall prepare Part 3 "Technical Specification" for inclusion in the standard construction contract. The Engineer shall not alter the Village's standard contract document without the permission of the Village. The Village shall provide the Engineer with previously prepared Technical Specifications which may be used as appropriate. The Engineer shall, to the maximum extent possible, follow the formats for Technical Specifications established by the Village on the previously prepared Technical Specifications.

5. Document Presentation

Furnish five (5) copies of the above documents and present and review them in person with the Village. The cost of document reproduction shall be considered to be a reimbursable expense and paid in accordance with Section VI.C of this Agreement. The Village requires that electronic PDFs of the plans and specifications are submitted. Additional electronic files in Bentley MicroStation format of the original topo and final proposed design file shall be also be submitted upon completion.

6. Supplementary Duties

The duties and responsibilities of the Engineer during the Final Design Phase shall include only those duties described above and those contained in the detailed Scope of Services attached to this contract as Exhibit C.

7. Completion Time

The Final Design Phase shall be completed, and plans submitted within the time defined in the detailed Scope of Services attached as Exhibit C, and summarized in Section IV,E of this contract.

D. BIDDING PHASE

	Included in this Agreement.
x	Not included in this Agreement.

The Engineer shall:

1. Assist in Bidding

Assist the Village in obtaining bids for each separate Village contract for construction, materials, equipment and services.

2. Advise Regarding Contractors and Subcontractors

Consult with and advise the Village as to the acceptability of subcontractors and other persons and organizations proposed by the Village's Contractors, hereafter called "Contractors," for those portions of the work as to which such acceptability is required by the bidding documents.

3. Consult Regarding Substitutes

Consult with and advise the Village as to the acceptability of substitute materials and equipment proposed by the Contractors when substitution prior to the award of contracts is allowed by the bidding documents.

4. Distribute Plans and Contract Documents to Bidders

The Engineer shall reproduce ten (10) copies of the plans and contract documents and make them available to prospective bidders. The Engineer shall record the name, address, telephone number and fax number of each of the bidders taking a set of plans and contract documents. The Engineer shall collect from each of the bidders a payment for the plans equal to the amount of the cost of duplication. The payment from the bidder shall be made to the Engineer, which shall offset the cost of duplication, said amounts shall not be billed to the Village.

5. Respond to Questions from Bidders

During the bidding period, the Engineer shall receive and respond to questions from prospective bidders. All responses shall be written and shall be provided to all prospective bidders. Questions received five (5) days before the bid opening shall be answered. Questions received between four (4) and two (2) days before the bid opening may be answered provided that a means exists to communicate the answer in writing to all the bidders. Questions received one (1) day before on the day of the bid opening shall not be answered.

6. Tabulate and Evaluate Bids

The Engineer shall prepare a bid tabulation which shall consist of a listing of all pay items in the contract documents, a listing of the Engineer's Opinion of Probable Costs, and a listing of the bids for each of the pay items submitted by each of the bidders. The Engineer shall assist the Village in evaluating bids or proposals and in assembling and awarding contracts.

7. Supplementary Duties

The duties and responsibilities of the Engineer during the Bidding Phase shall include only those duties described above and those contained in the detailed Scope of Services attached to this contract as Exhibit C.

8. Completion Time

The Bidding Phase shall be completed, and recommendations submitted within the time defined in the detailed Scope of Services attached as Exhibit C, and summarized in Section IV, E of this contract.

E. CONSTRUCTION SURVEY AND LAYOUT PHASE

	Included in this Agreement.
x	Not included in this Agreement.

1. General

This phase of the work may or may not be performed in conjunction with Phase F, "Construction Observation Phase" of this Agreement. Inclusion of this phase in the Agreement does not imply that services identified under Phase F are to be provided unless specifically indicated in this Agreement.

2. Duties

The Engineer shall provide horizontal and vertical control line and grade to enable construction of the improvement as depicted in the Project plans. The number of control points to be established by the Engineer shall be sufficient to permit the construction contractor to construct the improvement within the construction tolerances established in the Project specifications. In addition, the number of control points shall be consistent with standard engineering practice.

3. Replacement of Lost Control Points

The Engineer shall be required to establish control points at Engineer's costs only one time. Control points which are lost, damaged, removed or otherwise moved by the Contractor or others shall be promptly replaced by the Engineer and costs for such replacement shall be computed on a time and materials basis, and reimbursed by the Village.

4. Accuracy

The Engineer shall provide the horizontal and vertical control points within the same measurement tolerances as the construction tolerances established in the Project specifications. The Engineer shall be responsible for the accuracy of the control points which are established. The Engineer shall be responsible for costs which may result from errors in placement of control points.

The Engineer shall take all reasonable and customary actions to protect the control points established by the Engineer.

5. Supplementary Duties

The duties and responsibilities of the Engineer during the Construction Survey and Layout Phase shall include only those duties described above and those contained in the detailed Scope of Services attached to this contract as Exhibit C.

6. Completion Time

The Construction Survey and Layout Phase shall be completed within the time defined in the detailed Scope of Services attached as Exhibit C, and summarized in Section VI, E of this contract.

F. CONSTRUCTION OBSERVATION PHASE

	Included in this Agreement.
x	Not included in this Agreement.

1. General Duties

This phase of the work may or may not be performed in conjunction with Phase E, "Construction Survey and Layout Phase" of this Agreement. Inclusion of this phase in the Agreement does not imply that services identified under Phase E are to be provided unless specifically indicated in this Agreement.

Consult with and advise the Village and act as its representative as provided herein and in the General Conditions of the construction contract for the Project. The primary responsibility of the Engineer in this phase of the work shall be quality control inspection of the materials, construction methods and techniques to assure that the contractor builds the project in accordance with the plans and specifications.

2. Construction Observation and Reporting

Make visits to the site at intervals appropriate to the various stages of construction to observe, as an experienced and qualified design professional the progress and quality of the executed work of the Contractor and to determine, in general, if such work is proceeding in accordance with the Contract Documents. During such visits and based on on-site observations, the Engineer shall keep the Village informed of the progress of the work, shall endeavor to guard the Village against defects and deficiencies in such work and may disapprove or reject work failing to conform to the Contract Documents.

3. Review of Technical and Procedural Aspects

Review and approve (or take other appropriate action) in respect to Shop Drawings, the results of tests and inspections and other data which each Contractor is required to submit, determine the acceptability of substitute materials and equipment proposed by the Contractor(s), and receive and review (for general content as required by the Specifications) maintenance and operating instructions, schedules, guarantees, bonds and certificates of inspection which are to be assembled by the Contractor(s).

4. Contract Documents

Receive from each Contractor and review for compliance with contract documents all required document submissions including but not limited to Performance and Payment Bonds, certificates of insurance report forms required by any Municipal, State or Federal law or rule or regulation and submit the forms to the Village for final approval.

5. Conferences and Meetings

Attend meetings with the Contractor, such as pre-construction conferences, progress meetings, job conferences, and other project-related meetings, and prepare and circulate copies of the minutes thereof including to the Village.

6. Documentation

The documentation provided by the Engineer of Construction Observation shall meet the requirements defined in the Illinois Department of Transportation Construction Manual, Section 800 entitled “Documentation.”

(a) Prepare Inspector’s Daily Reports and Quantity Book as required in the Construction Manual.

(b) Maintain, at the job site, orderly files for correspondence, reports of job conferences, Shop Drawings and samples, reproductions of original Contract Documents, including all Addenda, Change Orders, Field Orders, additional Drawings issued subsequent to the execution of the Contract, the Engineer's clarifications and interpretations of the Contract Documents, progress reports, and other Project-related documents.

(c) Keep a diary or log book, recording the Contractor's hours on the job site, weather conditions, data relative to questions of Change Orders, or changed conditions, list of job site visitors, daily activities, decisions, observations in general, and specific observations in more detail, as in the case of observing test procedures and send copies to the Village. Take multiple photographs of the Work and keep a log and file of the photos.

(d) Record names, addresses and telephone numbers of all the Contractors, Subcontractors, and major suppliers of materials and equipment.

7. Reports

(a) Furnish the Village periodic reports, as required, on progress of the Work and of the Contractor's compliance with the progress schedule and schedule of Shop Drawings and sample submittals.

(b) Consult with the Village, in advance of scheduled major tests, inspections, or start of important phases of the Work.

(c) Draft proposed Change Orders, obtain back-up material from the Contractor, and make recommendations to the Village regarding Change Orders and Field Orders.

(d) Report immediately to the Village upon the occurrence of any accident.

8. Contract Interpretation; Review of Quality of Work

Issue all instruction of the Village to the Contractor(s); issue necessary interpretations and clarifications of the Contract Documents and in connection therewith prepare change orders as required, subject to the Village's approval; have authority, as the Village's representative, to require special inspection or testing of the work; act as initial interpreter of the requirements of the Contract Documents and judge of the acceptability of the work thereunder and make decisions on all claims of the Contractor(s) relating to the acceptability of the work or the interpretation of the requirements of the Contract Documents pertaining to the execution and progress of the work.

9. Prepare Engineer’s Pay Estimate

Based on the Engineer's on-site observations as an experienced and qualified design professional and on review of the Inspectors Daily Reports and Quantity Book, determine the amounts owing to the Contractor(s) and prepare an Engineer’s Payment Estimate recommending the amount of payment for completed work; such recommendations of payment

will constitute a representation to the Village, based on such observations and review, that the work has progressed to the point indicated, that, to the best of the Engineer's knowledge, information and belief, the quality of such work is in accordance with the Contract Documents (subject to an evaluation of such work as a functioning Project upon Substantial Completion, to the results of any subsequent tests called for in the Contract Documents, and to any qualifications stated in his recommendation), and that payment of the amount recommended is due the Contractor(s). The Engineer's Payment Estimate shall be prepared not less than monthly while construction is proceeding. The pay estimate shall be prepared on a spreadsheet form supplied by the Village.

10. Determination of Substantial Completion

Conduct an inspection to determine if the Project is substantially complete and a final inspection to determine if the work has been completed in accordance with the Contract Documents and if each Contractor has fulfilled all of his obligations thereunder so that the Engineer may recommend, in writing, final payment to each Contractor and may give written notice to the Village and the Contractor(s) that the work is acceptable (subject to any conditions therein expressed).

11. Authority and Responsibility

The Engineer shall not guarantee the work of any Contractor or Subcontractor, shall have no authority to stop work, shall have no supervision or control as to the work or persons doing the work, shall not have charge of the work, shall not be responsible for safety in, on, or about the job-site or have any control of the safety or adequacy of any equipment, building component, scaffolding, supports, forms or other work aids, and shall have no duties or responsibilities imposed by the Structural Work Act upon the "owner" under that Act and shall not be the "person in control of work" within the meaning of that Act.

12. Engineer Not Responsible for Acts of Contractor

The Engineer shall not be responsible for the supervision or control of the acts or omissions or construction means, methods or techniques of any Contractor, or Subcontractor, or any of the Contractor(s)' or Subcontractors' agents or employees or any other person (except the Engineer's own employees and agents) at the site or otherwise performing any of the Contractor(s)' work; however, nothing contained in paragraphs E-1 through E-8 inclusive shall be construed to release the Engineer from liability for failure to properly perform duties undertaken by him in these Contract Documents or this Agreement.

13. Preparation of Record Drawings

The Engineer shall prepare a set of record plans on which shall be noted all changes which may have occurred during construction. The record drawings need not detail changes in measurements, elevation lines or grades which are within the normally accepted construction tolerances. The plans shall be delivered to the Village in the form of one set of prints. The cost of document reproduction shall be considered to be a reimbursable expense and paid in accordance with Section VI.C of this agreement.

14. Supplementary Duties

The duties and responsibilities of the Engineer during the Construction Inspection Phase shall include only those duties described above and those contained in the detailed Scope of Services attached to this contract as Exhibit C.

15. Completion Time

The Construction Inspection Phase shall be completed within the time defined in the detailed Scope of Services attached as Exhibit C, and summarized in Section VI, E of this contract.

SECTION III. (Reserved for future use)

SECTION IV. VILLAGE'S RESPONSIBILITIES

A. FURNISH REQUIREMENTS AND LIMITATIONS

Provide all criteria and full information as to the Village's requirements for the Project, including design objectives and constraints, space, capacity and performance requirements, flexibility and expandability, economic parameters and any budgetary limitations; and furnish copies of all design and construction standards which the Village will require to be included in the Drawings and Specifications.

B. FURNISH INFORMATION

Assist the Engineer by placing at the Engineer's disposal all available information pertinent to the Project including previous reports and any other data relative to design or construction of the Project.

C. FURNISH TECHNICAL INFORMATION

Furnish to the Engineer, as required for performance of the Engineer's Basic Services (except to the extent provided otherwise in Exhibit C, "Scope of Work"), data prepared by or services of others, including without limitation, core borings, probings and subsurface explorations, hydrographic surveys, laboratory tests and inspections of samples, materials and equipment; appropriate professional interpretations of all of the foregoing; environmental assessment and impact statements; property, boundary, easement, right-of-way, topographic and utility surveys; property descriptions; zoning, deed and other land use restriction; and other special data or consultations not covered in Section II; all of which the Engineer may rely upon in performing the Engineer's services.

D. SURVEYS AND REFERENCE POINTS

Provide field control surveys and establish reference points and base lines except to the extent provided otherwise in Section II or III to enable the Contractor(s) to proceed with the layout of the work.

E. ACCESS TO PROPERTY

Arrange for access to and make all reasonable provisions for the Engineer to enter upon public and private property as required for the Engineer to perform the Engineer's services.

F. REVIEW DOCUMENTS

Examine all studies, reports, sketches, drawings, specifications, proposals and other documents presented by the Engineer, obtain advice of an attorney, insurance counselor and other consultants as the Village deems appropriate for such examination and render in writing

decisions pertaining thereto within a reasonable time so as not to delay the services of the Engineer.

G. OBTAIN APPROVALS AND PERMITS

Furnish approvals and permits from all governmental authorities having jurisdiction over the Project and such approvals and consents from others as may be necessary for completion of the Project, unless Engineer is specifically assigned such duties.

H. ACCOUNTING, LEGAL AND INSURANCE SERVICE

Provide such accounting, independent cost estimating and insurance counseling services as may be required for the Project, such legal services as the Village may require or the Engineer may reasonably request with regard to legal issues pertaining to the Project including any that may be raised by the Contractor(s), such auditing service as the Village may require to ascertain how or for what purpose any Contractor has used the moneys paid to him under the construction contract, and such inspection services as the Village may require to ascertain that the Contractor(s) are complying with any law, rule or regulation applicable to their performance of the work except as otherwise provided in Section II.

I. NOTIFY THE ENGINEER OF DEFECTS OR DEVELOPMENT

Give prompt written notice to the Engineer whenever the Village observes or otherwise becomes aware of any development that affects the scope or timing of the Engineer's services, or any defect in the work of the Contractor(s).

J. COSTS OF THE VILLAGE'S RESPONSIBILITIES

Bear all costs incident to compliance with the requirements of this Section IV, unless otherwise agreed in writing.

SECTION V. GENERAL CONSIDERATIONS

A. SUCCESSORS AND ASSIGNS

The Village and the Engineer each binds their respective partners, successors, executors, administrators and assigns to the other party of this Agreement and to the partners, successors, executors, administrators, and assigns of such other party, in respect to all covenants of this Agreement; except as below, neither the Village nor the Engineer shall assign, sublet, or transfer their respective interests in this Agreement without the written consent of the other. Nothing herein shall be construed as creating any personal liability on the part of any employee, officer, or agent of any public body or any employee or director of a party hereto, nor shall it be construed as giving any rights or benefits hereunder to anyone other than the Village and the Engineer.

B. OWNERSHIP OF DOCUMENTS

All drawings, specifications, reports, records, and other work product developed by the Engineer in connection with this Project are public documents and shall remain the property of the Village whether the Project is completed or not. Reuse of any of the work product of the Engineer by the Village on extensions of this Project or any other project without written permission of the Engineer shall be at the Village's risk and the Village agrees to defend, indemnify and hold

harmless the Engineer from all damages and costs including attorney fees arising out of such reuse by the Village or others acting through the Village.

C. ESTIMATES OF COST (COST OPINION)

Since the Engineer has no control over the cost of labor and materials, or over competitive bidding and market conditions, estimates of construction cost provided are to be made on the basis of the Engineer's experience and qualifications, but the Engineer does not guarantee the accuracy of such estimates as compared to the Contractor's bids or the Project construction cost.

D. Insurance

a) General Requirement. During the term of this Agreement, at its own cost and expense, the Engineer shall maintain in full force and effect the insurance policies as noted below.

b) Time of Submission; Certificate(s) of Insurance. At or before the time of execution of this agreement and prior to commencing any work activity on the project, the Engineer shall provide the Village with certificate(s) of insurance showing evidence of the policies noted below. The Village must be notified of any non-renewal, change in terms and conditions or changes to the policies at least 30 days in advance. If any policy is being cancelled for non-payment of premium, the Village must be given at least 10 Day notice. The Engineer shall provide renewal certificates to the Village prior to policy expiration, if any expire during the course of this agreement. If requested by the Village, the Engineer shall provide copies of any of the insurance policies.

c) Types and Limits of Insurance. The Engineer shall maintain the following types of insurance coverage with companies qualified to do business in Illinois and have a current rating of A- VIII or better by A. M. Best. The Village shall be listed as the certificate holder and as additional insured.

1) Commercial general liability insurance (CGL). The Engineer shall maintain CGL insurance with a limit of not less than $1,000,000 each occurrence. The CGL insurance shall be written on ISO occurrence form CG 00 01 (or substitute form providing equivalent coverage) and shall cover liability arising from premises, operations, independent contractors, personal and advertising injury, and liability assumed under an insured contract. The Village of Mahomet, its officers and employees shall be included as insured under the CGL, using ISO additional insured endorsement 20 26 or substitute providing equivalent coverage. The insurance shall apply as primary insurance with respect to any other insurance or self-insurance programs afforded to the Village. There shall be no endorsement or modification of the CGL to make it excess over other available insurance; alternatively, if the CGL states that it is excess or pro rata, the policy shall be endorsed to be primary with respect to the additional insured. There shall be no endorsement or modification of the CGL limiting the scope of coverage for liability assumed under a contract.

2) Automobile Liability**.** The Engineer shall maintain automobile liability insurance with a combined single limit of not less than $1,000,000 each accident. The auto liability insurance shall be written on ISO occurrence form CA 00 01 (or substitute form providing equivalent coverage) and shall cover liability arising out of any auto, including owned, hired, and non-owned autos.

3) Workers' Compensation Insurance. The Engineer shall maintain workers' compensation and employers' liability insurance. The employers' liability limits shall not be less than $100,000 each accident for bodily injury by accident or $100,000 each employee for bodily injury by disease.

4) Professional Liability Insurance. The Engineer shall maintain professional liability insurance covering acts, errors, mistakes, and omissions arising out of the work or services performed by the Engineer, or any person employed by the Engineer, with a limit of not less than $1,000,000 each claim. If the policy is written on a claims made basis, the retroactive date of the policy must predate this agreement. In addition, the policy term must extend one year beyond the completion date of the project(s) contracted for in this agreement.

5) Deductibles or Self-Insured Retentions. If the Engineer has a deductible or self-insured retention on any of the policies, the amount of the deductible or self-insured shall be disclosed to the Village, and subject to the approval of the Village. The approval will not be unreasonably withheld. The Engineer shall be solely responsible for payment of any deductible or self-insured retention.

E. TERMINATION

1. This Agreement may be terminated in whole or in part in writing by either party in the event of substantial failure by the other party to fulfill its obligations under this Agreement through no fault of the terminating party; provided that no such termination may be affected unless the other party is given (1) not less than fifteen (15) calendar days prior written notice (delivered by certified mail, return receipt requested) of intent to terminate, and (2) an opportunity for consultation with the terminating party prior to termination.

2. This Agreement may be terminated in whole or in part in writing by the Village for its convenience; provided that the Engineer is given (1) not less than fifteen (15) calendar days prior written notice (delivered by certified mail, return receipt requested) of intent to terminate, and (2) an opportunity for consultation with the Village prior to termination.

3. Upon receipt of a notice of intent to terminate from the Village pursuant to this Agreement, the Engineer shall (1) promptly discontinue all services affected (unless the notice directs otherwise), and (2) make available to the Village at any reasonable time at a location specified by the Village all data, drawings, specifications, reports, estimates, summaries, and such other information and materials as may have been accumulated by the Engineer in performing this Agreement, whether completed or in process.

4. Upon termination pursuant to this Agreement, the Village may take over the work and prosecute the same to completion by agreement with another party or otherwise.

F. INDEPENDENT CONTRACTOR STATUS

Nothing contained in this Agreement shall be construed to make the Engineer an employee or partner of the Village. The Engineer shall at all times hereunder be construed to be an independent contractor.

G. FEDERAL FUNDING

If Federal Funds are utilized as a source of Project funding, the Engineer shall abide by the terms of all Federal requirements in the performance of duties hereunder.

H. AMENDMENT OF AGREEMENT

This Agreement shall be amended or supplemented only in writing and executed by both parties hereto.

I. HOLD HARMLESS

To the extent caused by Engineer's negligent acts or omissions, Engineer shall indemnify and save harmless the Village, its officers and employees against damages to property or injuries to or death of any person or persons, including property and employees or agents of the Village and including reasonable attorney's fees incurred by the Village, in defense thereof, and shall indemnify and save harmless the Village from any and all claims, demands, suits, actions or proceedings of any kind or nature, including Worker's Compensation claims, of or by anyone whomsoever, to the extent caused by Engineer's negligent acts or omissions to act in connection with its performance of this contract, including operations of its subcontractors and negligent acts or omissions of employees or agents of the Engineer or its subcontractors.

Insurance coverage specified in this Agreement constitutes the minimum requirements and said requirements shall not lessen or limit the liability of the Engineer under the terms of the Agreement. The Engineer shall procure and maintain at his own cost and expense, any additional kinds and amounts of insurance that, in the Engineer's own judgment, may be necessary for the Engineer's proper protection in the prosecution of the work.

J. COPYRIGHT ASSIGNMENT

The Engineer assigns to the Village any and all of Engineer's rights under copyright laws for work prepared by the Engineer, its employees, subcontractors or agents in connection with this Contract, including any and all rights to register said copyright, renewal rights, determination rights and import rights. The Engineer agrees to execute any additional documents the Village may request to effectuate the assignment of said copyright.

K. NO BID RIGGING, BID ROTATION

The Engineer certifies, in accordance with Section 33E-11 of the Illinois Criminal Code, that the Engineer is not barred from bidding on contracts as a result of a violation of either Section 33E-3, Bid Rigging, or Section 33E-4, Bid Rotating, of the Illinois Criminal Code.

L. NO DELINQUENT ILLINOIS TAXES

The Engineer agrees that the Affidavit of No Delinquent Illinois Taxes, attached as Exhibit E, is incorporated into this contract by reference.

M. DRUG FREE WORKPLACE

The Engineer agrees that it shall comply with the Illinois Drug Free Workplace Act, 30 ILCS 580/1, et seq. If the Engineer has twenty-five (25) or more employees or this contract is for more than Five Thousand Dollars ($5,000.00), the Engineer shall provide to the Village the Drug Free Workplace Certification attached as Exhibit D.

SECTION VI. PAYMENT

A. BASIS OF BILLING

Village shall pay the Engineer for all services rendered under Section II Phases A through F an amount based on Direct Labor Costs times the factor shown in the box to the right for services rendered by principals and employees assigned to the Project.	**n/a lump sum proposal**

Direct Labor Costs used as a basis for payment means salaries and wages (basic and incentive) paid to all personnel engaged directly on the Project, including but not limited to, engineers, architects, surveyors, designers, draftsmen, specification writers, estimators, other technical personnel, stenographers, typists and clerks; but does not include indirect payroll related costs or fringe benefits. For the purposes of this Agreement, the principals and employees of the Engineer and their hourly direct labor costs are set forth in Exhibit A hereto.

B. SPECIAL CONSULTANT

The Engineer shall engage other firms or special consultants only upon written approval of the Village Administrator, unless clearly stated in the “Scope of Work” Exhibit C, with cost details. The Village shall pay the Engineer for services and reimbursable expenses of special consultants engaged by the Engineer with the approval of the Village Administrator, the amount billed by the Special Consultant to the Engineer.

C. REIMBURSABLE EXPENSES

In addition to payments provided for in paragraphs A and B of this Section, the Village shall pay the Engineer the actual costs of all Reimbursable Expenses incurred in connection with all Basic and Additional Services. Reimbursable Expenses means the actual expenses incurred directly in connection with the Project for transportation costs on the basis of actual cost if public transportation is used, subsistence incidental thereto, toll telephone calls, reproduction of reports, drawings, specifications and similar project-related items in addition to those required under Section II.

If the Engineer’s vehicles are used on the project, the Village shall pay the Engineer the amount shown in the box to the right per mile for use of the vehicle.	**$n/a lump sum proposal**

D. PAYMENT FOR WORK COMPLETED

1. Monthly progress payments may be requested by the Engineer for work satisfactorily completed and shall be made by the Village to the Engineer as soon as practicable upon submission of statements requesting payment by the Engineer to the Village. Each

statement shall be accompanied by an Invoice Data Sheet as shown in Exhibit B. If the Engineer prefers, the Invoice Data sheet may serve as the Engineer's invoice.

2. No payment request made pursuant to subparagraph 1 of this Section VI shall exceed the estimated maximum total amount and value of the total work and services to be performed by the Engineer under this Agreement for that phase or additional service without the prior authorization of the Village. These estimates have been prepared by the Engineer and supplemented or accompanied by such supporting data as may be required by the Village.

3. Upon receipt of a properly invoiced payment request, the Village shall pay the amount due less any amounts allowed to be retained or withheld by the Village under this Agreement within 60 days of receipt of the invoice.

4. Upon satisfactory completion of the work performed hereunder, and prior to final payment under this Agreement, and as a condition precedent thereto, the Engineer shall execute and deliver to the Village a release of all payment claims against the Village arising under or by virtue of this Agreement.

5. The Engineer and Village agree that the Local Government Prompt Payment Act does not apply to this Agreement.

6. In the event of termination by Village under Section V.E upon the completion of any phase of the Basic Services, progress payments due Engineer for services rendered through such phase shall constitute total payment for such services. In the event of such termination by Village during any phase of the Basic Services, Engineer also will be reimbursed for the charges of independent professional associates and consultants employed by Engineer to render Basic Services, and paid for services rendered during that phase on the basis of Engineer's Direct Labor Costs times a factor defined in Section VI.A. of this Agreement for services rendered during that phase to date of termination by Engineer's principals and employees engaged directly on the Project. In the event of any such termination, Engineer will be paid for all unpaid Additional Services and unpaid Reimbursable Expenses, plus all termination expenses. Termination expenses mean additional Reimbursable Expenses directly attributable to termination, which, if termination is at Village's convenience, shall include an amount computed as a percentage of total compensation for Basic Services earned by Engineer to the date of termination as follows: 10% of the difference between the amount which the Engineer has earned computed as described in paragraphs A, B and C of this section and the maximum payment amount described in paragraph E of this section.

E. COMPLETION TIME AND MAXIMUM PAYMENT

The Engineer shall complete all services described in Section II.A through F including all attachments to Section II within the time schedule and for an amount including direct expenses not to exceed the amount shown hereunder:

Section II	Description	Time Schedule *(Show completion date or duration in days)*	Maximum Compensation
A.	Study and Report Phase	**4/30/2027**	**$30,281.48**
B.	Preliminary Design Phase		**$**
C.	Final Design Phase		**$**
D.	Bidding Phase		**$**
E.	Construction Survey and Layout Phase		**$**
F.	Construction Inspection Phase		**$**
G.	Reimbursable Expenses		**$**
Total			**$**
The maximum compensation for all Phases A through G shall not exceed (in words)			

SECTION VII. SPECIAL PROVISIONS

The following Exhibits are attached to and made part of this Agreement:

1. Exhibit A, "Direct Hourly Labor Costs of the Engineer", consisting of 1 page.

2. Exhibit B, "Invoice Data Sheet", consisting of 1 page.

3. Exhibit C, "Scope of Work", consisting of **4** pages.

4. Exhibit D, "Disclosure Affidavit", consisting of 3 pages.

5. Exhibit E, “Insurance Certificate(s)”.

This Agreement is made between the Village and the Engineer entered into on the last date written below. In witness, the parties have executed this Agreement.

VILLAGE OF MAHOMET, ILLINOIS	ENGINEER
By:	By: Hari Priya Pemmaraju Venkata For Abbas A Butt, President
Title: Village Administrator	Title: Principal Engineer
Date:	Date: 10/22/2026

Exhibit A

DIRECT HOURLY LABOR COSTS OF THE ENGINEER
As of the date of this contract.

Project Name: Street Inventory and Assessment

Engineer: ERES International Inc. DBA Engineering and Research International Inc.

Classification	Minimum	Maximum
Principal	not applicable for lump sum proposal	
Project Manager		
Structural Engineer		
Senior Engineer		
Engineer		
Senior Technician		
Technician		
Professional Land Surveyor		
Construction Inspector		
Structural Engineer		
Clerical		

Exhibit B – VILLAGE OF MAHOMET INVOICE DATA SHEET

(Engineer Name and Address)		Village Project No.:	
		Invoice Date:	
		Invoice Number:	
		Invoice Period From:	
		To:	
Agreement / C.O.	Date Approved	Resolution Number	Upper Limit
Original Contract			

Detailed list of services performed during billing period:

Itemized billing:

Staff Name	Classification	Hours	Direct Rate	Total
			Sub-total	
Multiplier				
Total Cost				
Subconsultant Cost	attach itemized billing			
Reimbursable Expenses	attach itemized billing			
TOTAL AMOUNT DUE THIS INVOICE:				
Previously billed				
Percent Complete				

Signature: _____

Title: _____

EXHIBIT C

SCOPE OF WORK

Engineering & Research Int'l, Inc.
1401 Regency Drive East
Savoy, Illinois 61874 USA
217-356-5945 (Phone)
217-356-6347 (Fax)
eri@erikuab.com
www.erikuab.com

October 21, 2026
ERI Ref. No: E2395.VOM.003

Ms. Ellen Hedrick, P.E.
Engineer
Village of Mahomet
503 E. Main Street
Mahomet, IL 61853

Subject: 2027 Automated Distress Survey (PASER Rating), Village of Mahomet, IL

Dear Mrs. Hedrick,

As per your request, we hereby submit the proposal for the pavement condition assessment using the PASER Rating methodology for approximately 54 centerline miles of the Village of Mahomet Street network. The proposed scope of work and the cost proposal for this project are described below:

Scope of Work

ERI proposes to use its state-of-the-art Automated Pavement Data Collection Vehicle System (APDCVS), similar to that shown in **Figure 1,** for the Village project. ERI's APDCVS simultaneously collects 3D laser-based high-resolution pavement downward imagery, GPS, and high-resolution ROW image data streams. This solution provides the most complete evaluation of the pavement surface and pavement distress. The permanent and visual record of the distress can be reviewed numerous times and can be accessed again in the future to view conditions as they existed at the time the images were collected. This is especially valuable for time series studies of pavements.

The Laser Crack Measurement System (LCMS) uses laser line projectors, high-speed cameras, and advanced optics to acquire high-resolution 3D profiles of the road. ERI's LCMS-2 acquires both 3D and 2D image data of the road surface with 1 mm resolution over a 4 m lane width at survey speeds up to 100 km/h. The high-resolution imagery collected will be used to automatically calculate the PASER ratings for asphalt-surfaced pavements. When assigning PASER ratings for each frame (images collected at 26.4 intervals), the LCMS 3D characteristics take into account more than what could be collected with a visual survey or from a 2D image solution. Precise crack depth, lengths, widths, and location are essential for calculating accurate pavement conditions. Rutting values are also measured and incorporated into the final scoring, adding additional value. The solution outputs high-resolution pavement images overlaid with the PASER rating for visual verification of the accuracy. For concrete pavements, ERI will perform the pavement assessment using the windshield survey by reviewing the images collected in the field. Rating technicians conduct this work in the safety of the office, and this technique does not impact the highway users and traveling public. ERI's staff includes trained technicians, ensuring the highest quality and objectivity in condition ratings and interpretations.

In addition to collecting detailed pavement-specific attributes, ERI has the capability to leverage the roadway collected data to perform a full inventory of a number of roadside assets. Roadway 360-degree panoramic imagery can be used to provide highly accurate relative measurements of visible roadside characteristics, which include guardrail, signs, sign assemblies, signals, barriers, pavement markings, rumble strips, shoulders, curb ramps, lighting, etc.

Task 1: Street Inventory

The existing segmentation in the current Street Centerline shapefile obtained from the Village will be used to identify the street segments for field data collection. Therefore, it is very important that the GIS centerline geodatabase is up-to-date. This includes changes to existing street alignments due to recent developments, and any new streets to the Village jurisdiction (not already added in GIS) should be identified at this stage prior to the field data collection.

Task 2: Data Collection and Pavement Condition Rating

ERI will collect the data on Village streets from all lanes in both directions. The data collection will be performed under no rain, snow, or fog conditions and when the pavement surface is dry. ERI will provide the PASER ratings for each street segment on a scale of 1-10 where 0 is the worst possible condition and 10 being the best possible condition. All ratings will be reviewed by an engineer according to the Quality Control / Quality Assurance plans.

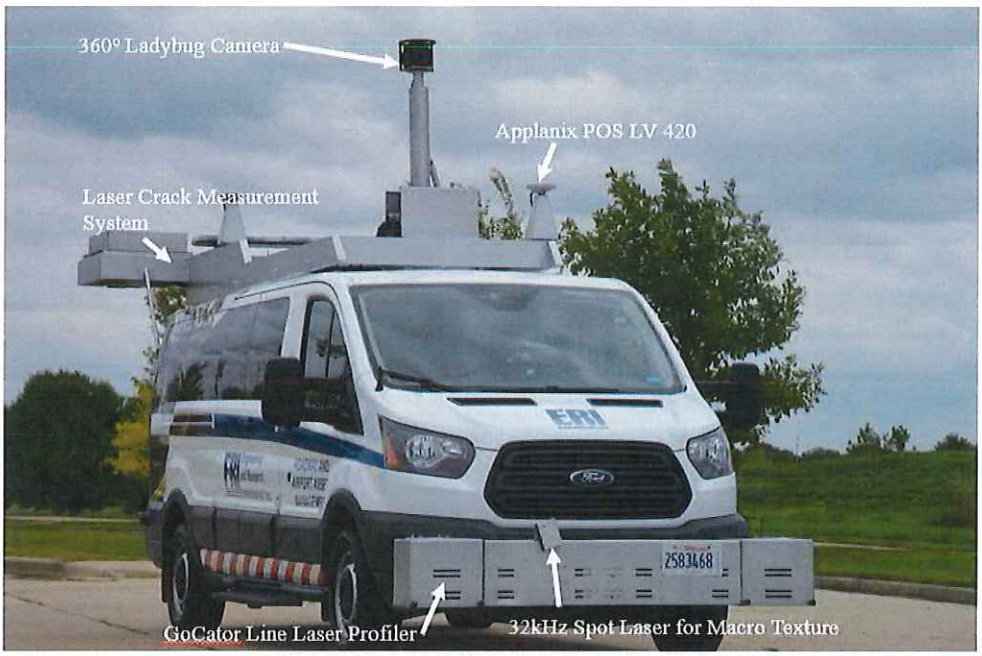


Figure 1: ERI's Automated 3D Pavement Data Collection Vehicle System

Task 3: Data Reporting

ERI will provide a PASER rating for each street segment in an Excel format and/or GIS format.

The ratings will also be integrated with the Village's GIS shapefile for viewing and analysis. In addition, we will verify and update the street inventory by associating the attributes (length and surface type) with each street segment defined in the current GIS file.

Village of Mahomet will be responsible for providing the following:

- Provide an updated GIS shapefile of the Village Street network and identify the segments and their limits that need to be surveyed.

Cost Proposal

Table 1 lists the costs associated with Tasks 1 through 3. The cost of the proposed services will not exceed the estimated cost without prior authorization from the Village. The cost for any other additional services will be provided upon request.

Table 1: Cost Proposal

Task No.	Task Description	Cost
1-3	Street Inventory and Pavement Condition Assessment (PASER Ratings at Segment level)	$ 30,281.48
	TOTAL COST	**$ 30,281.48**

If this proposal is acceptable to you, then please complete and sign both copies of the proposal and return one copy to our office. Thank you again for your consideration. Should you have any questions or comments regarding this proposal, please do not hesitate to contact us at (217) 356-5945.

Sincerely,
ERES International Inc. DBA
Engineering & Research International, Inc.

Hari Priya

Hari Priya Pemmaraju Venkata, P.E.
Principal Engineer

Enclosure: Terms and Conditions

Accepted by,

Village of Mahomet

_____
Name

_____
Title

_____
Date

Contract
GENERAL CONDITIONS
Engineering Research Int'l, Inc.
Engineering Services

ITEM 1. Scope of Work
Engineering Research Int'l, Inc. (ERI) shall perform services in accordance with an "agreement" made with the "client". The agreement consists of ERI's proposal, Standard Fee Schedule, and these General Conditions. The "client" is defined as the person or entity requesting and/or authorizing the work, and in doing so, client represents and warrants that he is duly authorized in this role even if performed on behalf of another party or entity, in which case the other party or entity is also considered as the client. The acceptance of ERI's proposal signifies the acceptance of the term of this agreement.

The fees for services rendered will be billed in accordance with the Standard Fee Schedule; unit rates for services not covered in the Fee Schedule or elsewhere in the agreement can be provided. The standard prices proposed for the work are predicated upon the client's acceptance of the conditions and allocations or risks and obligations described in the agreement. The client shall impart the terms of this agreement to any third party to whom client releases any part of ERI's work. ERI shall have no obligations to any party other than those expressed in this agreement.

ITEM 2. Site Access
The client will provide for the right-of-access to the work site. In the event the work site is not owned by the client, client represents to ERI that all necessary permissions for ERI to enter the site and conduct the work have been obtained. While ERI shall exercise reasonable care to minimize damage to the property, the client understands that some damage may occur during the normal course of work, that ERI has not included in its fee the cost of restoration of damage, and that client will pay for such restoration costs.

ITEM 3. Utilities
In the performance of its work, ERI will take all reasonable precautions to avoid damage to underground structures or utilities, and will rely on utility locator services to correctly identify their buried service lines, and on plans, drawings or sketches made available and provided by the client. The client agrees to hold ERI harmless and indemnify ERI from any claims, expenses or other liabilities, including reasonable attorney fees, incurred by ERI for any damages to underground structures and utilities which were not correctly and clearly shown on the plans provided to ERI or otherwise disclosed by the client or utility locator service. ERI will be responsible for ordering the utility locator services only if expressly set forth in the scope of the proposal.

ITEM 4. Hazardous Materials and Conditions
ERI's work shall include visual observations, laboratory analysis, and physical testing of subsurface water and soil samples obtained by intrusive sampling of the subsurface, for the purpose of detection, quantification or identification of hazardous substances or constituents present, if any, within the defined scope of its services. As such, ERI does not create, generate, transport or at any time own or store hazardous materials in the performance of its work. The client will take possession of and be responsible for the proper disposal of all hazardous materials including, but not limited to, samples, drilling fluids and cuttings, decontamination and well development fluids and used disposable protective gear and equipment.

Prior to the start of services, or at the earliest time such information is learned, it shall be the duty of the client, or other involved or contacted parties, to advise ERI of any known or suspected undocumented fills, hazardous materials, by-products, or constituents, and any know environmental, geological and geotechnical conditions which exist on or near any premises upon which work is to be performed by ERI employees or subcontractors or which in any other way may be pertinent to ERI's proposed services.

ERI shall hold confidential the business and technical information obtained or generated in performance of services under this agreement and identified in writing by the client as "confidential". ERI shall not disclose such information except if such disclosure is required by governmental stature, ordinance, or regulation for compliance with professional standards of conduct for public safety, health and welfare concerns, or for protection of ERI against claims or liabilities arising from performance of its services.

ITEM 5. Unanticipated Hazardous Materials
The discovery of unanticipated hazardous materials, or suspected hazardous materials, may require that special and immediate measures be exercised to protect the health and safety of ERI site personnel and/or the public. ERI may at its option and on the basis of its judgement and opinion, exercise such precautions to complete the project, or terminate further work on the project. In either case, the client will be notified as soon as possible, and the client agrees to bear all reasonable and equitable cost adjustments, if any, associated with such measures taken.

ITEM 6. Standard of Care
ERI will perform the services under this agreement in accordance with generally accepted practice, in a manner consistent with the level of care and skill ordinarily exercised by members of this profession under similar circumstances. No other warranties implied or expressed, in fact or by law, are made or intended in this agreement. The client recognizes that subsurface soil and groundwater conditions can vary between sampling points and with time, and that the interpretation of data, and opinions and recommendations made by ERI are based solely on obtained data. Such limitations can result in a redirection of conclusions and interpretations where new or changed information is obtained. In this regard, ERI makes no representations or guarantees that the points selected for sampling are in any way representative of the entire site.

ITEM 7. Technical Methodology and Protocol
The field of civil engineering and associated technologies, guidelines, regulations and practices are in a constant mode of change and development. Variations and inconsistencies exist amongst the guidelines, regulations and standards of various governmental agencies and other recognized authorities; this necessitates that judgement be applied in the selection of methods and procedures implemented in the performance of work in the this field. ERI will select generally accepted methods and procedures it considers appropriate to accomplish the intended and understood purpose of its services within the scope of this agreement, and the client signifies concurrence with these methods and procedures by acceptance of this agreement. In the event other methods or procedures are preferred by the client or considered more appropriate, a written description or designation of these must by provided prior to execution of this agreement.

ERI may utilize the services of a subcontracted analytical laboratory for related testing, and possibly other types of subcontractor services, as necessary to complete the project. ERI will strive to select a subcontractor which is generally accepted and recognized in their respective industry, but shall assume no responsibility for claims or losses arising from the negligence or errors and omissions of the selected entity. The client may specify a laboratory or other subcontractor of client's choice for the required services by providing such written instructions to ERI at any time prior to performance of work, subject to acceptance of any increased costs which may result from such selection.

ITEM 8. Limitations of Liability
The client agrees to limit ERI's liability to the client and all parties claiming through the client or otherwise claiming reliance on ERI's services, allegedly arising from ERI's professional acts or errors and omissions, to a sum not to exceed the lesser of ERI's fees for the services performed on the project, or $25,000.00. provided that such claims are not attributable to ERI's gross negligence or intentional misconduct. In this latter event, the limit of liability will be increased to $25,000 less any applicable insurance amount covering alleged damages or claims. In no event shall ERI or any other party to this agreement, including parties which may have or claim to have a direct or indirect reliance on ERI's services, be liable to the other parties for incidental, indirect, or consequential damages arising from any cause.

ITEM 9. Insurance and Indemnity
ERI represents that the company maintains general liability and property damage insurance coverage considered adequate and comparable with coverage maintained by other similar firms, and that ERI's employees are covered by Workman's Compensation Insurance. Certificates of insurance can be provided to the client upon written request. ERI shall not be responsible for any loss, damage, or liability beyond the insurance limits and conditions. ERI agrees to indemnify the client from and save client harmless against any loss, damage, or liability stemming from acts of gross negligence by ERI. Except as expressly set forth in Item Nos. 8 and 9, the client agrees to hold ERI, its officers, directors, agents, and employees, harmless from any claims, suits or liability including but not limited to attorney fees, costs of settlement and other incidental costs, for personal injury, death, illness, property damage or any other loss, allegedly arising from or related to ERI's performance of work.

ITEM 10. Modifications
This agreement and all attachments pursuant to this agreement represent the entire understanding between the parties, and neither the client nor ERI may amend or modify any aspect of this contract unless such alterations are reduced to writing and properly executed by the parties hereto. These terms and conditions shall supersede all prior or contemporaneous communications, representations, or agreements, and any provisions expressed or implied in the request for proposal, purchase order, authorization to proceed, or other contradictory provisions, whether written or oral.

ITEM 11. Payment
Invoices for performed work will be submitted monthly for services rendered the prior month and/or upon completion of said services, payable within 30 days of invoice date. The fees quoted are based upon an expected timely payment. An interest charge of 1.5% per month will be added to delinquent charges; however, ERI at its option may terminate its services due to clients failure to pay when due. In the event of termination of services prior to completion, client shall compensate ERI for all services performed prior to and for such termination.

Exhibit D

DISCLOSURE AFFIDAVIT

(Fill in state and county in which affidavit is being signed)

STATE OF **Illinois**)
) ss.
COUNTY OF **Champaign**)

I, the undersigned, being duly sworn, do state as follows:

SECTION 1. BUSINESS STATUS STATEMENT

A. **ERES International Inc. DBA Engineering and Research International Inc.** (hereafter "Contractor" or "Vendor") is a **Corporation**:

Contractor's Federal Tax Identification Number, or in the case of an individual or sole proprietorship, Social Security Number: **37-1124584**

(If a Corporation, complete B; If a Partnership or LLC, complete C; If an Individual, complete D)

B. CORPORATION

The State of Incorporation is **Illinois.**

Registered Agent of Corporation in Illinois:	Business Information (If Different from Registered Agent):
Abbas A Butt Name **1401 Regency Drive East, Suite E** Address **Savoy, IL 61874** City, State, Zip **(217)356-5945** Telephone	_____ Company Address, Principal Office _____ City, State, Zip _____ _____ Telephone Facsimile _____ Website

The corporate officers are as follows (list and identify all corporate officers - attach additional sheets if necessary):

President: **Abbas A Butt**

Vice President: _____

Secretary: **Timothy Worstell**

Attach a List of all shareholders owning five percent (5%) or more of the stock in the corporation.

List of ERI shareholders owning five percent (5%) or more of the stock in the corporation.

1. Justine Touma
2. John Touma
3. Danielle Touma

C. PARTNERSHIP OR L.L.C.

The business address is: _____

Telephone: _____ Fax:_____

Website or Email Address: _____

The partners or members are as follows: (Attach additional sheets if necessary)

(Name, Home Address and Telephone)
(Name, Home Address and Telephone)
(Name, Home Address and Telephone)

Manager of LLC (attach additional sheets as needed):

Name:
Address:
Telephone:

D. INDIVIDUAL PROPRIETORSHIP

The business address is _____

Telephone:_____ Fax:_____

My home address is _____

Telephone:_____ Fax: _____

Email or website: _____

SECTION 2. NON-COLLUSION STATEMENT

A. This proposal, bid or contract is made without any connection or common interest in the profits with any other person other than the Vendor except as listed on a separate attached sheet to this affidavit.

Check One:

_____ Others Interested in Contract _____ None

B. No department director or any employee or any officer of the Village of Mahomet

has any financial interest, directly or indirectly, in the award of this contract except as listed on a separate attached sheet to this affidavit.

C. That the Contractor/Vendor is not barred from bidding on any contract, if bidding process was used) as a result of violation of 720 ILCS 5/33E-3 and 5/33E-4 (Bid Rigging or Bid Rotating).

SECTION 3. DRUG FREE WORKPLACE AND DELINQUENT ILLINOIS TAXES STATEMENT

The undersigned states under oath that the Contractor/Vendor is in full compliance with the Illinois Drug Free Workplace Act, 30 ILCS 580/1. The undersigned also states under oath and certifies that Contractor/Vendor is not delinquent in payment of any tax administered by the Illinois Department of Revenue except that the taxes for which liability for the taxes or the amount of the taxes are being contested, in accordance with the procedures established by the appropriate Revenue Act; or that the Vendor has entered into an agreement(s) with the Illinois Department of Revenue for the payment of all taxes due and is in compliance with the agreement.

SECTION 4. FAMILIARITY WITH LAWS STATEMENT

The undersigned, being duly sworn, hereby states that the Contractor/Vendor and its employees are familiar with and will comply with all Federal, State and local laws applicable to the project, which may include, but is not limited to, the Prevailing Wage Act and the Davis-Bacon Act.

CONTRACTOR/VENDOR

Timothy Worstell
Signature

Printed Name: **Timothy Worstell**
Title:**Corporate Secretary**

SUBSCRIBED and SWORN to before me this 22 day of OCTOBER, 2026

Notary Public

My Commission Expires: June 15, 2027

Official Seal
TRAVIS C MCNEESE
Notary Public, State of Illinois
Commission No. 973470
My Commission Expires June 15, 2027

EXHIBIT E

Insurance Certificate(s)

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 10/22/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER GTPS Insurance 1311 S. Neil St. Champaign, IL 618206558	**CONTACT NAME:** Terry Reno		
	PHONE (A/C, No, Ext): 2173599000	**FAX (A/C, No):**	
	E-MAIL ADDRESS:		
	INSURER(S) AFFORDING COVERAGE		**NAIC #**
	INSURER A : Western National		15377
INSURED Eres International, Inc. Dba ERI Engineering & Research 1401 Regency Dr East Savoy, IL 61874	**INSURER B :** Chubb National Insurance		10052
	INSURER C : Kinsale Insurance Group		38920
	INSURER D : Westchester Fire Insurance Company		10030
	INSURER E : Hiscox Insurance Company		10200
	INSURER F :		

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS		
A	✔ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ✔ OCCUR	Y		CPP 1217622	12/31/2025	12/31/2026	EACH OCCURRENCE	$	1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$	1,000,000
							MED EXP (Any one person)	$	5,000
							PERSONAL & ADV INJURY	$	1,000,000
E	GEN'L AGGREGATE LIMIT APPLIES PER: ✔ POLICY ☐ PRO-JECT ☐ LOC			HCXCYB-P-5335823	06/23/2026	06/23/2027	GENERAL AGGREGATE	$	2,000,000
							PRODUCTS - COMP/OP AGG	$	2,000,000
	☐ OTHER: cyber liability							$	1,000,000
A	**AUTOMOBILE LIABILITY** ✔ ANY AUTO			CPP 1216640	12/31/2025	12/31/2026	COMBINED SINGLE LIMIT (Ea accident)	$	1,000,000
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS						BODILY INJURY (Per person)	$	
	☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						BODILY INJURY (Per accident)	$	
							PROPERTY DAMAGE (Per accident)	$	
								$	
B	✔ **UMBRELLA LIAB** ✔ OCCUR			UMB 1036797	12/31/2025	12/31/2026	EACH OCCURRENCE	$	5,000,000
	EXCESS LIAB ☐ CLAIMS-MADE						AGGREGATE	$	5,000,000
	☐ DED ✔ RETENTION $ 10000							$	
A	**WORKERS COMPENSATION AND EMPLOYERS' LIABILITY** Y / N ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ **(Mandatory in NH)** If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		WCV 1029347	12/31/2025	12/31/2026	✔ PER STATUTE ☐ OTH-ER		
							E.L. EACH ACCIDENT	$	1,000,000
							E.L. DISEASE - EA EMPLOYEE	$	1,000,000
							E.L. DISEASE - POLICY LIMIT	$	1,000,000
B	pollution liability			G71775318 07	03/06/2025	12/31/2026	pollution liability		3,000,000
C	excess liability			0100355360	12/31/2025	12/31/2026	excess		3,000,000
D	railroad protective liability			G48822034 002	04/23/2025	10/31/2026	railroad protective liab.		5M/10M

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Village of Mahomet, its officers and employees shall be included as additional insured on the general liability policy on a primary and non-contributory basis for ongoing and completed operations. 30 days' notice of cancellation will be provided with the exception of non-payment, in which 10 will be given.

CERTIFICATE HOLDER

Village Of Mahomet
503 E Main
Mahomet, IL 61853

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



© 1988-2015 ACORD CORPORATION. All rights reserved.

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 12/19/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Holmes Murphy & Associates
2727 Grand Prairie Parkway
Waukee IA 50263

CONTACT NAME: Linda Bomarito
PHONE (A/C, No, Ext): 309-282-3903 **FAX (A/C, No):**
E-MAIL ADDRESS: lbomarito@holmesmurphy.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : XL Specialty Insurance Company	37885
INSURER B :	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED ENGRESPC
ERES International, Inc. DBA Engineering & Researc
1401 Regency Drive East
Savoy, IL 61874

COVERAGES **CERTIFICATE NUMBER:** 1861187662 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$
	☐ CLAIMS-MADE ☐ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$
	☐ POLICY ☐ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG	$
	OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	☐ ANY AUTO						BODILY INJURY (Per person)	$
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	☐ **UMBRELLA LIAB** ☐ OCCUR						EACH OCCURRENCE	$
	☐ **EXCESS LIAB** ☐ CLAIMS-MADE						AGGREGATE	$
	☐ DED ☐ RETENTION $							$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N						☐ PER STATUTE ☐ OTH-ER	
	ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ **(Mandatory in NH)**	N / A					E.L. EACH ACCIDENT	$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
A	Professional Liability (Claims Made)		Y	DPR5052002	1/1/2026	1/1/2027	Each Claim Aggregate	3,000,000 3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Attn: Ellen Hedrick

CERTIFICATE HOLDER

Village of Mahomet
503 E. Main Street
P.O. Box 259
Mahomet IL 61853-0259
USA

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE
Kari Cooley

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VILLAGE OF MAHOMET STREET CENTERLINE MAP
2027 PASER SURVEY



RESOLUTION 26-10-07

A RESOLUTION AUTHORIZING THE VILLAGE PRESIDENT TO SIGN A LETTER TO SENATOR CHAPIN ROSE AND REPRESENTATIVE CHRIS MILLER SUPPORTING DATA CENTER AQUIFER PROTECTION LEGISLATION

MAHOMET, CHAMPAIGN COUNTY, ILLINOIS

WHEREAS, the Village of Mahomet supports efforts through legislation that will prevent data centers from using groundwater from the Mahomet Aquifer for cooling in their facilities and supports efforts to require alternative methods including, but not limited to, reclaimed water, surface water, or closed-loop or air-cooled systems for data center developments; and

WHEREAS, the Village of Mahomet, recognizes the importance of implementing protections for the sole source Mahomet Aquifer; and

WHEREAS, the Board of Trustees further urges the legislature to resolve this important issue during the fall veto session or during the lame duck session in January.

NOW, THEREFORE, BE IT RESOLVED, PASSED, AND APPROVED this 27th day of October 2026 by the Board of Trustees of the Village of Mahomet that:

1. The Village of Mahomet does hereby support legislative efforts to that safeguard the aquifer, promote responsible water use, and help ensure that decisions made today preserve this resource for future generations.
2. The Village of Mahomet Board of Trustees does hereby accept and approve the Letter directed to Senator Rose and Representative Miller, Exhibit A.
3. The Village President is hereby authorized to sign and execute the Letter, Exhibit A, on behalf of the Village, and send a copy of the letter and resolution to State Senator Chapin Rose and State Representative Chris Miller.

Upon motion by Trustee _____, seconded by Trustee _____, passed by the President and Board of Trustees of the Village of Mahomet, Illinois this 27th day of October 2026, by roll call vote, as follows:

Voting “aye” (names): _____

_____

Voting “nay” (names): _____

Abstained (names): _____

_____
Jason S. Tompkins, Village President
Board of Trustees
Village of Mahomet

Attest:

_____
Dawn Mohr, Village Clerk

MAHOMET
ILLINOIS

BOARD OF TRUSTEES
Jason S. Tompkins, Village President
Bruce Colravy, Trustee
Andy Harpst, Trustee
Bill Oliger, Trustee
Brian Metzger, Trustee
William Schriver, Trustee
Toby Willard, Trustee

VILLAGE ADMINISTRATOR
Patrick J. Brown

October 27, 2026

State Senator Chapin Rose
A-Section Stratton Building, Office A
Springfield, IL 62706

Dear Senator Rose:

On behalf of the Village of Mahomet Board of Trustees, I write to express our support for efforts through legislation to protect the Mahomet Aquifer including the requirement of a closed loop cooling system for data center developments. We further urge the legislature to resolve this important issue during your fall veto session or during lame the duck session in January.

The Mahomet Aquifer is an essential source of drinking water for our community and communities throughout the region. Protecting the quality and long-term availability of this water is a shared responsibility and a priority for the Village of Mahomet.

We support legislative efforts that safeguard the aquifer, promote responsible water use, and help ensure that decisions made today preserve this resource for future generations. As communities grow and new development opportunities arise, protecting our drinking water must remain a central consideration.

We appreciate your leadership and attention to this issue. The Village of Mahomet Board of Trustees supports continued efforts to preserve the Mahomet Aquifer as a safe and dependable water source for the residents, businesses, and communities that rely upon it.

Sincerely,

Jason S. Tompkins, Village President
On behalf of the Village of Mahomet Board of Trustees

MAHOMET
ILLINOIS

BOARD OF TRUSTEES
Jason S. Tompkins, Village President
Bruce Colravy, Trustee
Andy Harpst, Trustee
Bill Oliger, Trustee
Brian Metzger, Trustee
William Schriver, Trustee
Toby Willard, Trustee

VILLAGE ADMINISTRATOR
Patrick J. Brown

October 27, 2026

State Representative Chris Miller
230-N Stratton Office Building
Springfield, IL 62706

Dear Representative Miller:

On behalf of the Village of Mahomet Board of Trustees, I write to express our support for efforts through legislation to protect the Mahomet Aquifer including the requirement of a closed loop cooling system for data center developments. We further urge the legislature to resolve this important issue during your fall veto session or during lame the duck session in January.

The Mahomet Aquifer is an essential source of drinking water for our community and communities throughout the region. Protecting the quality and long-term availability of this water is a shared responsibility and a priority for the Village of Mahomet.

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We appreciate your leadership and attention to this issue. The Village of Mahomet Board of Trustees supports continued efforts to preserve the Mahomet Aquifer as a safe and dependable water source for the residents, businesses, and communities that rely upon it.

Sincerely,

Jason S. Tompkins, Village President
On behalf of the Village of Mahomet Board of Trustees

November 2026

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4 Plan & Zoning Commission 6:00 PM	5	6	7
8	9	10 Study Session 6:00 PM	11 Veterans Day Village Offices Closed	12	13	14
15	16	17 Study Session 6:00 PM	18	19	20	21
22	23	24 Board of Trustees Meeting 6:00 PM	25	26 Thanksgiving Village Offices Closed	27 Thanksgiving Village Offices Closed	28
29	30					