



**BOARD OF TRUSTEES
STUDY SESSION
October 13, 2026
6:00 PM
CORNBELT FIRE DEPARTMENT TRAINING ROOM
506 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. ORDINANCES, RESOLUTIONS AND OTHER ACTIONS:**
 - A. Finance**
 1. Preliminary Tax Levy
- 6. ADMINISTRATORS REPORT:**
 - A. Departmental Reports:**
 1. Transportation
 2. Water/Wastewater
 3. Police
 4. Engineering
 5. Code Compliance

7. MAYOR'S REPORT:

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:** 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:



STAFF MEMO
TO THE
BOARD OF TRUSTEES

ITEM: Preliminary Tax Levy	DEPARTMENT: Finance
AGENDA SECTION: Finance	AMOUNT: N/A
ATTACHMENTS: () ORDINANCE () RESOLUTION (X) OTHER SUPPORTING DOCUMENTS	DATE: 10/13/2026

INTRODUCTION: This memorandum provides information for setting the 2026 Property Tax Levy for the Village of Mahomet. The preliminary Equalized Assessed Valuation from the Champaign County Assessor's Office is **\$383,308,456**. Last year, the estimated EAV from Champaign County was \$359,760,406 and the actual EAV was \$359,685,795. The preliminary numbers from the County can be right on target or slightly under the estimated EAV. Staff is estimating an EAV of \$383,308,456 for the 2026 extension with an estimated increase of \$23.5M. The estimated number from the County is still subject to Board of Review changes and the application of township equalization.

Because the Village is subject to the Property Tax Extension Limitation Law or PTELL (tax caps) the amount levied is different than what is collected. For example, in fiscal year 2025/2026, the amount levied was \$4,016,422 and the amount extended was approximately \$3,072,549.91 plus a portion of the township road and bridge levy. The capped extension tax rate is determined by the County. Guidance and review of the amount for this year's EAV is requested. The Village of Mahomet has been subject to PTELL (tax caps) since the adoption of this law in 1997 apart from one year in 2001. The Consumer Price index (CPI) is determined by the Illinois Department of Revenue. The Consumer Price Index (CPI) "cost of living" or inflation percentage to be used in computing the 2026 extensions (taxes payable in 2027) under PTELL is 2.7%. The CPI, along with the amount of new and improved properties in the Village's taxing district, will be some of the figures used to determine the maximum extension allowable under the PTELL (tax caps). Even though the Village is levying an estimated extension of \$3,960,955.84, the actual taxes collected will be less because of the tax caps and the tax rate will be less than the preliminary rate of \$1.0333. Last year the preliminary rate was estimated at \$1.079201 with an actual capped extended rate of 0.7060.

Several factors contribute to the increase in the estimated EAV. Parcels could have been re-assessed by the Assessor's Office. Notice of re-assessments are provided to property owners impacted by the Assessor's Office. Other factors contributing to an increase in the EAV is

residential and commercial growth occurring within the Village limits. Property annexations also contribute to an increase in equalized assessed valuation for communities.

According to estimated numbers from the Champaign County Assessment Office residential growth has increased \$4,926,400 in value due to the ongoing subdivision development and commercial property has increased \$221,120 in value. Significant growth is reflected in the estimated numbers from the Assessor's office.

In past years the Village has estimated the equalized assessed valuation and levied a dollar amount for each fund and received a lesser amount due to "tax caps". The following table illustrates the proposed numbers and actuals for the past five years:

Tax Year	Initial Tax Rate	Projected EAV	Actual Tax Rate	Actual EAV	Capped Extension
2025	1.1046	360,745,774	0.7439	359,685,795	3,072,550
2024	1.0901	332,464,784	0.7640	331,931,817	2,884,671
2023	1.1072	298,826,156	0.8116	296,770,650	2,708,302
2022	1.1126	248,910,471	0.8015	264,871,506	2,466,733
2021	1.0973	242,042,201	0.8452	241,852,525	1,960,779

Police Pension

The Police Pension fund is a newer levy for the Village compared to the other levies. The Police Pension fund was established by Ordinance on December 20th, 2011. The levy for Tax Year 2026 Police Pension fund will be \$200,000.

The Police Pension Board has hired a firm to perform an independent actuarial valuation to determine the appropriate contribution needed for fulfilling the police pension obligation. The tax levy and annual transfer of General Funds is sufficient for the recommended contribution. Currently, the future pension costs for the police department create a net pension liability of \$2,616,550.

General Obligation Bonds

The Board of Trustees for the Village of Mahomet sold bonds in the amount of 920,000, with the purpose of financing various infrastructure projects in the Village including new streetscapes with accessible sidewalks for citizens with disabilities, street pavement, lighting, and landscaping.

Under Illinois law for non-home rule municipalizes, 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.

BACKGROUND:

1. Property Tax Levy Process. 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. If the Board agrees with the EAV submitted, staff prepares a resolution estimating the amount to levy, which is required by State statute. 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 the December 22, 2026 Board meeting to meet the filing deadline. The schedule developed by staff for this year's property tax levy follows:

Adopt Tentative Tax Levy	October 27, 2026
Truth and Taxation Notice in newspaper	November 13, 2026
Public Hearing	November 24, 2026
Adopt Property Tax Levy	November 24, 2026
Bond Abatement Ordinances	November 24, 2026

2. Estimated Equalized Assessed Valuation (EAV). Staff has calculated the recommended levy using a tentative EAV of \$383,308,456 with a levy amount of \$3,960,955.84 which represents an increase of 28.91% from the 2025 levy. As part of the levy process, the County will make the necessary cuts and only extend the taxes for the actual EAV.

3. Impact of EAV growth. The individual tax bills increase year to year if the property value increases. This increase helps cover costs of Village services due to inflation and cost of living adjustments. However, some bills could increase more and some less, based on the increase or decrease in the property assessment. The assessments are completed annually by the Township Assessor's office. The Village's Levy is only about 10% of the overall tax bill in Mahomet. A property owner's tax bill can also increase or decrease based on other taxing bodies tax rates and assessments.

4. Financial Policies on Property Tax Rate. The Staff recommendation is consistent with the Village's financial policies regarding property tax rates.

DISCUSSION OF ALTERNATIVES:

Alternatives:

1. Recommend a total EAV of \$383,308,456 which is expected to result in a property tax rate estimated at \$1.0333.
2. Provide further direction to staff and adopt a levy of a differing amount.

Discussion of Alternatives:

Alternative 1. The proposed 2026 levy would generate property tax revenues estimated at \$3,960,955.84. This represents a 28.91% increase over the 2025 capped rate extension of 0.7060. A breakdown of the recommended 2026/27 levy and proposed tax rate by component is included in Attachment A. The following paragraphs explain staff's recommendations for each applicable tax. The Village, by ordinance, submits eleven separate levies to the County for collection and extensions.

1. General Corporate. The maximum tax rate that the Village uses for the General Corporate levy is .4375. Funds generated from this tax may be used for any corporate purpose.
2. Illinois Municipal Retirement Fund. The IMRF levy rate of 0.0652 pays the Village's share of IMRF contributions. The Village's contribution rate for 2027 is projected to be 6.44% of salaries. The contribution rate for 2026 was 8.55%. A municipality may levy a tax which shall not exceed the amount appropriated for its contributions.
3. Fire Protection. With an EAV of \$383,308,456 the tax rate for fire protection is estimated to be .0078. This will bring a tax revenue in the approximate amount to half of the Water Operations Fund of \$55,000.00 according to the Tentative Tax levy if the Village was not subject to tax caps. This extension is used for the construction and maintenance of fire hydrants and the water distribution system.
4. Police Protection. The rate to be levied for police protection is 0.1761 which will result in an extended amount of \$675,000 subject to tax caps.
5. Audit. This tax rate, 0.0209, is levied at whatever amount is necessary to produce a sum sufficient to meet the cost of the required annual audit and may not exceed the dollar amount appropriated. The 2026, audit levy will be \$80,000.
6. Insurance. The Village may levy the amount necessary to pay insurance or self-insurance, costs, create reserves, and pay the cost of risk management programs, to pay for legal services in protecting against liability and to pay judgement, settlements. The 2026 Insurance Levy will be 150,000.
7. Street and Bridge. This levy is for street and bridge construction, repair and maintenance. The street and bridge levy has a capped rate of .1000. This levy also takes into consideration the township portion of the road and bridge tax that will be collected.
8. Parks. The capped rate for this levy is .0750 for municipalities under 85,000 in population. The anticipated revenue for this fund will be \$287,481.34 which will be reduced due to tax caps.

9. ESDA. The amount collectible under this tax levy may not exceed 25 cents per capita which is 9,400 according to the special census. The rate proposed for the 2026 Levy is .0008. This would result in a levy amount of \$3,000.
10. Social Security. The Village may levy the amount necessary to meet the cost of participating in the “Social Security Act”. Based on the estimated payroll, 6.20% for FICA and 1.45% for Medicare the total amount levied will be \$190,000. This levy cannot exceed the amount appropriated.
11. Police Pension Fund. The amount levied for the Police Pension Fund is based upon the actuarial study completed for the fund. The levy for the Police Pension fund is \$200,000 and will be subject to tax caps.
12. Bond. The Village may levy the rate necessary to make general obligation bond payments. The purpose of the Bond issue was financing various infrastructure projects in the Village including new streetscapes with accessible sidewalks for citizens with disabilities, street pavement, lighting, and landscaping. The rate for the Tax Year 2027 Levy will be 0.0172. This will generate the dollars required to make the bond payment due.

a. 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 .0706. The tax rate of \$1.0333 does not take into consideration the tax cap rate which will make the actual tax rate considerably less.
- The allocation of the recommended levy is consistent with the Village’s Financial Policies.

b. 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.

a. Advantages.

- Provides a lower rate for taxpayers.

b. 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

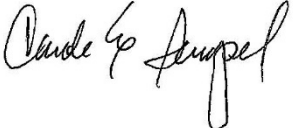
COMMUNITY INPUT: Citizen input on the proposed tax levy is solicited at next month's Board meeting and next month's Study Sessions as well as at a Public Hearing on November 24, 2026.

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 IMPACT: The levy process requires a moderate amount of the Treasurer's time in forecasting future needs, complying with statutory and Village requirements, and results in a significant source of revenue for the Village.

SUMMARY: The Appropriation Ordinance provides the municipality with the authority to spend money and sets the maximum amount of money that can be spent for various activities. In contrast, the Tax Levy Ordinance is the municipality's legal request to receive property taxes imposed upon properties inside the corporate limits. This ordinance sets forth the specific type and amount of property taxes the municipality wants to receive.

RECOMMENDED ACTION: No action is necessary currently. A tentative levy will be adopted in October. 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. Board input and direction is requested.

DEPARTMENT HEAD APPROVAL: 	VILLAGE ADMINISTRATOR: 
--	--

ATTACHMENT A

516 Mahomet Corp

Tentative

Assessed Value 26/27
\$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 0.0172 66,106.00

Carole Tempel:

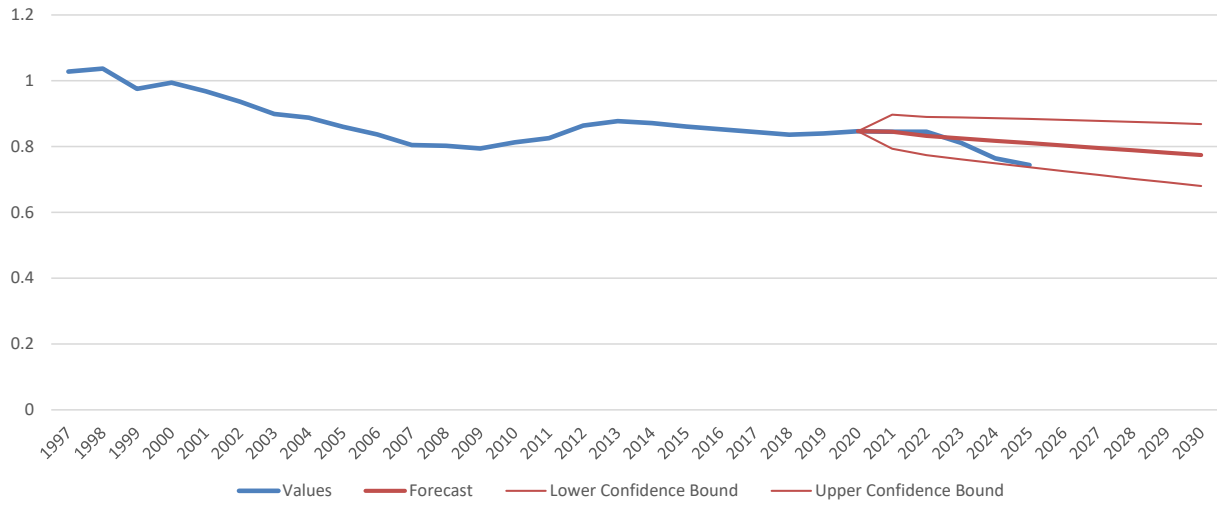
Under Illinois law for non-home-rule municipalities, our Truth in Taxation calculation must focus strictly on our operational funds—such as our General Corporate, Police, and Street & Bridge funds. By law, our bonded debt payments are completely excluded from this calculation. The reason for this is 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.

9/15/2026

ASSESSED VALUES AND TAX RATES

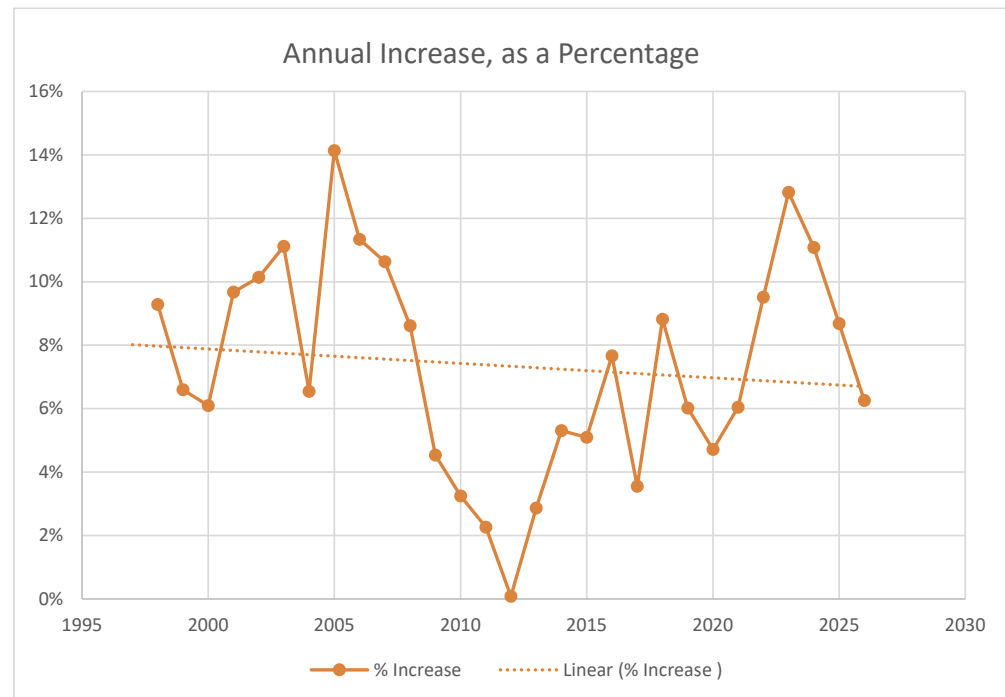
DATE	TOTAL ASSESSED VALUATION	DEVIATION IN ASSESSED VALUATION	EXTENDED TAX RATE	% CHANGE IN RATE	DEVIATION IN TAX RATE	% INCREASE ADVERTISED IN PAPER
2025	359,685,795	27,753,978	0.7439	-2.63%	-0.0201	38.05
2024	331,931,817	35,161,167	0.7640	-5.86%	-0.0476	32.95
2023	296,770,650	31,899,144	0.8116	1.26%	0.0101	34.12
2022	264,871,506	23,008,981	0.8015	-5.17%	-0.0437	34.22
2021	241,862,525	-179,676	0.8452	-0.18%	-0.0015	37.53
2020	242,042,201	24,235,981	0.8467	0.81%	0.0068	32.64
2019	217,806,220	10,514,483	0.8399	0.49%	0.0041	38.84
2018	207,291,737	18,503,390	0.8358	-2.34%	0.02	44.81
2017	188,788,347	6,478,039	.8558	1.76%	0.0148	38.74
2016	182,310,308	12,981,660	.8410	-2.29%	-0.0197	41.91
2015	169,328,648	8,209,968	0.8607	-1.23%	-0.0107	38.14
2014	161,118,680	8,117,072	0.8714	-0.66%	-0.0058	38.81
2013	153,001,608	4,262,980	0.8772	1.57%	0.0136	39.89
2012	\$148,738,628	122,028	0.8636	4.60%	0.038	43.67
2011	\$148,616,600	3,284,919	0.8256	1.52%	0.0124	43.84
2010	\$145,331,681	4,565,869	0.8132	2.38%	0.0189	41.17
2009	\$140,765,812	6,109,744	0.7943	-1.00%	-0.008	43.52
2008	\$134,656,068	10,677,123	0.8023	-0.26%	-0.0322	43.56
2007	\$123,978,945	11,917,504	0.8044	-3.85%	-0.0322	34.11
2006	\$112,061,441	11,409,280	0.8366	-2.77%	-0.0238	35.22
2005	\$100,652,161	12,465,543	0.8604	-3.12%	-0.0277	32.67
2004	\$88,186,618	5,420,815	0.8881	-1.19%	-0.0107	35.95
2003	\$82,765,803	8,280,691	0.8988	-4.05%	-0.0379	25.82
2002	\$74,485,112	6,858,594	0.9367	-3.23%	-0.0313	18.31
2001	\$67,626,518	5,966,059	0.968	-2.66%	-0.0265	15.63
2000	\$61,660,459	3,540,901	0.9945	1.97%	0.0192	27.81
1999	\$58,119,558	3,597,860	0.9753	-5.95%	-0.0617	19.66
1998	\$54,521,698	4,632,110	1.037	0.90%	0.0092	14.67
1997	\$49,889,588	5,572,136	1.0278		-0.0526	24.22

Mahomet Village Tax Rate Trend



EAV Increases, Year over Year

Year	Equalized Assessed Valuation	% Increase
2026	383,308,456	6%
2025	360,745,774	9%
2024	331,931,817	11%
2023	298,826,156	13%
2022	264,871,506	10%
2021	241,862,525	6%
2020	228,069,720	5%
2019	217,806,220	6%
2018	205,437,712	9%
2017	188,788,347	4%
2016	182,310,308	8%
2015	169,328,648	5%
2014	161,118,680	5%
2013	153,001,608	3%
2012	148,738,628	0%
2011	148,616,600	2%
2010	145,331,681	3%
2009	140,765,812	5%
2008	134,656,068	9%
2007	123,978,945	11%
2006	112,061,441	11%
2005	100,652,161	14%
2004	88,186,618	7%
2003	82,765,803	11%
2002	74,485,112	10%
2001	67,626,518	10%
2000	61,660,459	6%
1999	58,119,558	7%
1998	54,521,698	9%
1997	49,889,588	



Assessor Estimated EAV Report by Tax District
Champaign County

0516 - Mahomet Village

Totals		New Construction	
Board of Review Abstract	504,834,610	Commercial	221,120
- Exemptions	36,692,762	Farm	0
- Under Assessed	0	Industrial	0
+ State Assessed	61,683	Local Rail Road	0
Total EAV	468,203,531	Mineral	0
- Tif Increment / Ezone	84,895,075	Residential	4,926,400
Rate Setting EAV	383,308,456	Total	5,147,520

Exemption Category	Commercial		Farm		Industrial		Local Rail Road		Mineral		Residential		State Rail Road		Totals	
	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count
Parcel Count		236		87		0		1		0		3,880		0		4,204
Board of Review Abstract	70,279,620		6,212,050		0		380		0		428,342,560		0		504,834,610	
- Home Improvement	0	0	0	0	0	0	0	0	0	0	1,075,020	170	0	0	1,075,020	170
- Veteran's	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
+ State Assessed	0		0		0		0		0		0		61,683		61,683	
= EAV	70,279,620	0	6,212,050	0	0	0	380	0	0	0	427,267,540	171	61,683	0	503,821,273	171
- Senior Assessment Freeze	0	0	0	0	0	0	0	0	0	0	2,844,110	125	0	0	2,844,110	125
- Owner Occupied	6,000	1	24,000	4	0	0	0	0	0	0	17,670,000	2,945	0	0	17,700,000	2,950
- Senior Citizen's	5,000	1	10,000	2	0	0	0	0	0	0	3,465,000	693	0	0	3,480,000	696
- Disabled Person	0	0	0	0	0	0	0	0	0	0	36,000	18	0	0	36,000	18
- Disabled Veteran	0	0	0	0	0	0	0	0	0	0	11,283,218	106	0	0	11,283,218	106
- Returning Veteran	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Natural Disaster	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Fraternal Freeze	12,864	1	0	0	0	0	0	0	0	0	241,610	1	0	0	254,474	2
- Vet Freeze	19,940	1	0	0	0	0	0	0	0	0	0	0	0	0	19,940	1
- Under Assessed	0		0		0		0		0		0		0		0	0
- E-Zone	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- TIF	33,748,433	0	2,029,476	0	0	0	0	0	0	0	49,117,166	0	0	0	84,895,075	0
- Drainage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
= Taxable Value	36,487,383		4,148,574		0		380		0		342,610,436		61,683		383,308,456	

FINAL Tax Computation Report Champaign County

Taxing District 0516 - Mahomet Village

Equalization Factor 1.0000

Property Type	Total EAV	Rate Setting EAV
Farm	5,864,580	3,995,124
Residential	364,835,040	320,862,855
Commercial	64,443,706	34,765,773
Industrial	0	0
Mineral	0	0
State Railroad	61,683	61,683
Local Railroad	360	360
County Total	435,205,369	359,685,795
Total + Overlap	435,205,369	359,685,795

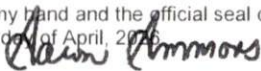
PTELL Values	
EZ Value Abated	0
EZ Tax Abated	\$0.00
New Property	4,883,600
Annexation EAV	202,250
Disconnection EAV	0
Recovered TIF EAV	0
Recovered EZ EAV	0
Aggregate Ext. Base	2,432,728
TIF Increment	75,519,574

Road and Bridge Transfer

Road District	Fund	Amount Extended
0666 - Hensley Road & Bridge	007	\$564.03
0684 - Mahomet Road & Bridge	007	\$97,355.36
0690 - Newcomb Road & Bridge	007	\$3.81
Total		\$97,923.20

Fund/Name	Levy Request	Maximum Rate	Calc'd Rate	Actual Rate	Non-PTELL Total Extension	Limited Rate	Certified Rate	Total Extension	Total Extension After TIF & EZ	Total Extension w/Overlaps
001 GENERAL	1,578,262	0.4375	0.438789	0.4375	\$1,573,625.35	0.2934	0.2934	\$1,276,892.55	\$1,055,318.12	\$1,055,318.12
003 BOND	123,906	0.0000	0.034449	0.0345	\$124,091.60	0.0349	0.0349	\$151,886.67	\$125,530.34	\$125,530.34
005 IMRF	170,000	0.0000	0.047264	0.0473	\$170,131.38	0.0318	0.0318	\$138,395.31	\$114,380.08	\$114,380.08
007 ROAD AND BRIDGE	0	0.0000	0.000000	0.0000	\$0.00	0.0000	0.0000	\$0.00	\$0.00	\$0.00
012 FIRE PROTECTION	50,000	0.6000	0.013901	0.0140	\$50,356.01	0.0095	0.0095	\$41,344.51	\$34,170.15	\$34,170.15
014 POLICE PROTECT	613,267	0.6000	0.170501	0.1706	\$613,623.97	0.1147	0.1147	\$499,180.56	\$412,559.61	\$412,559.61
015 POLICE PENSION	326,398	0.0000	0.090745	0.0908	\$326,594.70	0.0611	0.0611	\$265,910.48	\$219,768.02	\$219,768.02
027 AUDIT	85,000	0.0000	0.023632	0.0237	\$85,245.53	0.0160	0.0160	\$69,632.86	\$57,549.73	\$57,549.73
035 LIABILITY INS	160,000	0.0000	0.044483	0.0445	\$160,060.18	0.0300	0.0300	\$130,561.61	\$107,905.74	\$107,905.74
040 STREET & BRIDGE	360,745	0.1000	0.100295	0.0727	\$261,491.57	0.0489	0.0489	\$212,815.43	\$175,886.35	\$175,886.35
042 PARK	270,559	0.0750	0.075221	0.0750	\$269,764.35	0.0505	0.0505	\$219,778.71	\$181,641.33	\$181,641.33
046 ESDA	3,500	0.0500	0.000973	0.0010	\$3,596.86	0.0007	0.0007	\$3,046.44	\$2,517.80	\$2,517.80
047 SOCIAL SECURITY	264,000	0.0000	0.073397	0.0734	\$264,009.37	0.0494	0.0494	\$214,991.45	\$177,684.78	\$177,684.78
200 REVENUE RECAPTURE	10,785	0.0000	0.002999	0.0030	\$10,790.57	0.0030	0.0030	\$13,056.16	\$10,790.57	\$10,790.57
Totals (Capped)	3,881,731		1.079201	1.0505	\$3,778,499.27	0.7060	0.7060	\$3,072,549.91	\$2,539,381.71	\$2,539,381.71
Totals (Not Capped)	134,691		0.037448	0.0375	\$134,882.17	0.0379	0.0379	\$164,942.83	\$136,320.91	\$136,320.91
Totals (All)	4,016,422		1.116649	1.0880	\$3,913,381.44	0.7439	0.7439	\$3,237,492.74	\$2,675,702.62	\$2,675,702.62

Given under my hand and the official seal of my
office this 8th day of April, 2026



Aaron Ammons, County Clerk



NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR THE
VILLAGE OF MAHOMET, CHAMPAIGN COUNTY, ILLINOIS

- I. A public hearing to approve a proposed property tax levy increase for the Village of Mahomet, Champaign County, Illinois for 2026 will be held on Tuesday, November 24, 2026 at 6:00 PM at the Village Administration Office, 503 E. Main St., Mahomet, IL 61853.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Carole Tempel at ctempel@mahomet-il.gov.

- II. The corporate and special purpose property taxes extended or abated for 2025 were \$3,237,492.74.

The proposed corporate and special purpose property taxes to be levied for 2026 are \$3,960,955.84. This represents a 28.91% increase over the previous year.

- III. The property taxes extended for debt service and public building commission leases for 2025 were \$125,530.

The estimated property taxes to be levied for debt service and public building commission leases for 2026 are \$66,106.00.

- IV. The total property taxes extended or abated for 2025 were \$3,237,492.74.

The estimated total property taxes to be levied for 2026 are \$3,960,955.84. This represents a 28.91% increase over the previous year.

Dawn Mohr, Village Clerk
VILLAGE OF MAHOMET

Directions:

1. cover no less than 1/8 of a page;
2. be at least 12 point type;
3. not to be placed in the "legals" or the "advertisements" sections of the newspaper; and be enclosed by a black border of no less than ¼ inch width

The Annual Tax Levy Process

Tax levy and tax rates can be a confusing subject. The information provided is intended to add clarity to this topic and make sure the public is educated about the tax levy process.

How does the Village Tax Levy Work?

Each year in the fall, the Village sets a property tax levy — the total amount of money it needs to fund essential services like police protection, street maintenance, snow removal, parks, and general operations. The Truth In Taxation Act” (35 Illinois Compiled 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.

Here’s how it works in simple terms:

1. **The Village Builds a Budget.** Staff and the Board estimate how much it will cost to provide services for the coming year.
2. **A Tax Cap Sets the Limit.** State law and county rules limit how much the Village’s total property tax revenue can increase each year — usually by the rate of inflation (CPI) or 5%, whichever is less. This “tax cap” keeps increases predictable and affordable for taxpayers.
3. **The Levy Is Calculated.** We get a recommended Equalized Assessed Valuation (EAV), associated levy and projected assessed values from the Champaign County Assessment Office. The Village calculates the total dollars needed (the levy) and submits it to the County Clerk. The Clerk ensures it fits within the legal tax cap.
4. **The County Sets Tax Rates.** The County divides the total levy across all taxable properties in the Village based on each property’s assessed value. As property values change, the tax rate adjusts to collect the same overall amount.
5. **Your Tax Bill Arrives.** The County sends out property tax bills showing how much goes to each taxing body — schools, parks, libraries, and the Village.

The Village’s portion of your tax bill typically funds local services that directly affect daily life — safe streets, clean parks, police protection, and snow removal.

In Short, the Village does not set your individual tax bill — it sets the total amount it needs to run essential services, and the County divides that amount among all property owners according to value, within state tax cap limits.

How have the tax rates changed over the past few years?

Historically the rate in the village has decreased twelve (12) times in the past twenty years. In that same period, we went from a tax rate of 0.8604 down to 0.7640. Since the inception of the “tax cap” law in 1991, we have gone from a rate of 1.0661 down to 0.7640 with twenty-two (22) tax rate reductions. **With tax caps, it is impossible for the increase to be as high as we must publish in the newspaper. By law the increase is limited to the rate of inflation (no more than 5%).**

The table below shows the history of the Truth in Taxation Hearing Notices for the Village of Mahomet for the past ten (10) years:

Tax Year	Actual Extended Tax Rate	% change in rate vs what was requested	% Increase Advertised in Newspaper	Original Rate Requested
2026			28.91%	1.0333
2025	0.7439	-2.63%	57.11%	1.1046
2024	0.7640	-5.86%	38.05%	1.0901
2023	0.8116	1.26%	34.12%	1.1072
2022	0.8015	-5.17%	34.22%	1.1126
2021	0.8452	-0.18%	37.53%	1.0973
2020	0.8467	0.81%	32.64%	1.1141
2019	0.8399	0.49%	38.84%	1.1186
2018	0.8358	-2.34%	44.81%	1.1247
2017	0.8558	1.76%	38.74%	1.1247

The table below illustrates the proposed amounts compared to actual amounts for the past ten (10) years:

Tax Year	Initial Tax Rate	Projected EAV	Projected Extension	Actual Tax Rate	Actual EAV	Capped Extension
2026	1.0333	383,308,456	3,960,956			
2025	1.1046	360,745,774	3,984,206	0.7439	359,685,795	2,675,702
2024	1.0901	332,464,784	3,587,193	0.7640	331,931,817	2,535,959
2023	1.1072	298,826,156	3,306,651	0.8116	296,770,650	2,408,591
2022	1.1126	248,910,471	2,769,292	0.8015	264,871,506	2,197,904
2021	1.0973	242,042,201	2,655,844	0.8452	241,852,525	2,044,222
2020	1.1141	230,412,671	2,567,169	0.8150	228,069,720	1,931,066
2019	1.1186	213,150,008	2,384,026	0.8399	217,806,220	1,829,354
2018	1.1247	207,291,737	2,339,733	0.8358	205,437,712	1,717,084
2017	1.1247	189,136,568	2,127,329	0.8558	188,788,347	1,615,651

If the village is never going to get such a high rate of increase it publishes, why bother asking for that much?

Historically, the Village of Mahomet has grown at a much higher rate than most communities in Illinois (many communities see population loss). In order to make sure we capture the significant growth the village needs to request a higher levy than we expect to receive so that we do not see a reduction. This is referred to as a “balloon levy.” A “balloon levy” is when a taxing body requests a levy rate higher than the current projections to allow for unknown EAV and new growth. Tax cap laws often prevent a taxing body from going back later to claim additional funds if it underestimated its initial levy. By submitting a "balloon" request for a higher amount than we anticipate, the Village guarantees that it will receive all the funds it is legally entitled to. Taxpayers are not harmed by this inflated request. When the county clerk finalizes the tax bills, they apply the tax cap and other legal limitations to the Village's EAV. The Village only receives the maximum amount allowed by law, not the higher, requested amount.

The revenue lost from a lower request would be permanently lost and has a compounding effect on all future years. A reduction in the revenue that we need to provide the essential services would mean we would have to reduce services like police protection, road maintenance, parks, and recreation. Simply put, we have historically (as the tables show) always ask for more than we are going to get. Tax caps will always protect the taxpayer and limit us to the rate of inflation (or no more than 5%).

Why bother doing the legal ad when it is impossible for the tax rate to increase that much?

The law makes us publish a levy increase request higher than 5%, yet the same law makes it impossible to increase more than 5%. Does it make sense? Of course not. 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. Unfortunately for our growing community, it always shows a very high % of possible property tax levy increase, but the reality is by law it cannot increase more than the rate of inflation (no more than 5%).

What is the Property Tax Extension Limitation Law (PTELL)?

The Property Tax Extension Limitation Law (PTELL), approved in 1991, limits the amount of tax extensions (total taxes billed) for non-home rule taxing districts. Although the law is commonly referred to as “tax caps,” use of this phrase can be misleading. The PTELL does not “cap” either individual property tax bills or individual property assessments. Instead, the PTELL allows a taxing district to receive a limited inflationary increase in tax extensions on existing property, plus an additional amount for new construction, and voter-approved rate increases.

Why are my property taxes going up every year if the tax rate is going down?

Property taxes are not the same as property tax rates. The amount you pay on your property tax bill is based on the fair cash value of your home, which is identified by the Township Assessor. When your home value goes up, the amount you pay in taxes also will go up. However, it is based on the tax rate so if your home value did not increase and the tax rate decreased, you would see a reduction in the tax bill for the Village share of the overall bill only. When you make an investment in a home, you want to see that investment increase in value over time. In a market like Mahomet, existing home values have gone up consistently with much larger increases since the pandemic. New home construction prices go up as well over time sometimes driven up even higher because of high inflation or material shortages. This also contributes to the value of existing homes. Mahomet is not a depressed housing market where you run the risk of losing money when the home is sold or you cannot even recover the cost of realtor fees when the home sells. Simply put, if your home value goes up, your tax bill will go up even if the tax rate goes down a little. The overall tax rate of our community is lower than many in our area, but we just have higher value properties. On your total property tax bill, the Village of Mahomet accounts for just 10% of the overall bill.

**Transportation Department
Completed Work Report
September 2026**

- Checked / emptied trash can on Main Street.
- Mowed all parks and Village facilities as assigned; string trimmed as needed.
- Swept streets for monthly maintenance sweeping.
- Watered trees on Main Street.
- Replaced a post and street sign at Lake of the Woods Road and Lake of the Woods Court.
- Removing the remainder of the Music Festival supplies from the Admin garage.
- Took one of the loaders to the Mahomet Township facility to haul (next week) remaining pug to our facility.
- Picked up and installed the remaining two-way radios for the trucks and equipment.
- Patched a “dip” and rocked a shoulder near 206 Richard drive.
- Patched in Fox Run Subdivision.
- Trimmed a few trees that were blocking signs on Sunny Acres Road.
- Bush hog mowed several roadsides, Barber Park and P&R property on South Mahomet Road.
- Took truck 202 to Peterbilt for a new oil pan.
- Checked / cleaned drains as needed.
- Took some of the left-over pug and paved / working on paving the alleys north of Oak Street and south of Union Street.
- Paved the parking lot at the canoe launch off of S. Division Street.
- Repaired a storm sewer in the empty lot at 605 Franklin Street.
- Finished paving the alleys in the first blocks north of Oak Street and paved two in the second block.
- Took out message boards; one for the Cornbelt open house next Thursday and one to inform people about the homecoming parades next Wednesday evening.
- Brought leaf vacuums back to PW facility from the old shop storage.

**Water / Wastewater Department
Completed Work Report
September 2026**

- Checked lift stations.
- Utility locates.
- Meter work and readings (final and initial readings, meter replacement, etc.) as needed and scheduled.
- Read water meters for the month; turn off / on water for non-payment.
- Normal day-to-day readings and maintenance.
- Mowed and trimmed the treatment plants.
- We have been working with Ameren regarding some electrical issues.
- Cleaned gutters on the headworks building.
- Cleaned and organized department trucks, tools, and equipment.
- Pulled two mixers at the Wastewater Treatment Plant for repair/service.
- Took two mixers to Danville and picked up two pumps.
- Repaired a water leak at State Street and Augusta Drive.
- Repaired a water leak at 105 E. Union Street.
- Replaced valve actuators for filters at WWTP.
- Worked on the Nazarene Lift Station and replaced proof-of-flow switches.
- Worked on the Woodglenn Lift Station vacuum pumps.
- Repaired a water leak at the Barber Park splash pad.
- Assisted SVPWD with vacuum excavating so they could repair a water leak, and around a sanitary manhole.
- SNC is still working on the sanitary sewer extension.
- Reworked water-read records and checked calculations for accuracy.
- Updated Excel spreadsheets, corrected formulas, and organized monthly water-read reporting.
- Worked on Roberson lift station, including troubleshooting and reviewing equipment operation.
- Inspected and maintained high-service pumps at the water plant, checking pressures, leaks, unusual noise, and vibration.
Inspected and maintained chlorine booster pumps, checking pump operation, chemical feed lines, and connections.
- Checked chlorine residuals and reviewed chemical feed operation.
- Checked wastewater pumps, motors, and controls for proper operation.
- Cleaned bar screens and removed debris from wastewater screening equipment.
- Updated maintenance records and identified equipment needing follow-up repairs.
- Checked aeration equipment and monitored treatment basin conditions.
- Checked sludge-handling equipment and associated piping.

MAHOMET POLICE DEPARTMENT MONTHLY REPORT SUMMARY													
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD
METCAD Calls	391	386	463	472	577	581	678	561	434				4543
2025	413	474	584	592	550	506	471	524	551	591	450	496	6202
													YTD
Reports	45	32	49	57	55	64	65	52	37				456
2025	57	45	47	65	64	54	55	51	50	65	58	57	668
Incidents (All contacts)*					577	582	680	562	434				2835
													YTD
Impound Vehicles	4	4	5	6	16	8	9	6	4				62
2025	10	8	8	12	15	12	12	14	5	12	6	11	125
													YTD
Criminal Arrests	3	1	3		4	7	2	2	4				26
Traffic Arrests	1	2	1	1	13	8	12	1	2				41
Warrant Arrests	1	1	3	3	2	2	5						17
VillageNTA's	3		6	1	2	4	2	1					19
													YTD
Citations	55	47	51	27	121	101	194	134	76				806
Civil Citations													0
Written Warnings	120	133	107	81	139	152	137	136	108				1113
													YTD
Training Hours	128	80	293	236	108	268	36	120	132				1401
Burning Complaints			1										1
ESDA Events													0
Animal Calls	3	5	8	2	14	16	11	9	15				83

*Including traffic stops, FIs, etc

Engineer's Monthly Report September 2026

- Construction projects:
 - SNC PCC Sidewalk project: about 80% complete.
- Varsity Striping complete annual paint pavement marking project. Part of County bid.
- Sidewalk mudjacking completed.
- Crack sealing is still outstanding. There are also a few other smaller items left for the season.
- Got final plans for Mid America Road paving. Hugh Gallivan getting bids. There's a chance it may yet get done this Fall.
- Checked in on a couple of other outstanding construction items. Waiting on corn to be harvested for one of them :D

- ITEP applications: worked on 2 project applications. Presented to Board. Austin was a big help with surveys, flyers, letters of support, the public meeting, and getting people excited about our projects. Presented resolutions to BOT 9-22 and got unanimous support. Consultants will make final submittal on or before October 5.

- Smith Group: participated in a couple more brainstorming sessions. Preparing for next round of community engagement which will hopefully include a high school gov't class on October 15.

- Eric and I met with property owner on W Jackson St regarding drainage.
- Eric and I also discussed plans to improve ADA in the Bridlebrook area. I am in contact with director at Bridlebrook.
- End of warranty inspection for Thornewood LSRD 2. Greg Connnor made a list. Will reinspect.
- Got and signed final plans for Mid America Road paving. Hugh Gallivan getting bids. There's a chance it may yet get done this Fall.
- Planning project: CDI getting started with data collection on US 150 between Churchill and Prairieview Rd. Supplied requested info. They are scheduling a kickoff meeting for mid October.
- Helped coordinate an ESI Fall Seminar and other ESI business.
- Helped with Bike to Work station at Six Red Chairs bakery. Yum!
- Off for the last 3 days of the month.

9/1/2025 - 9/30/2025										
Single Family Residential (SFR)				New Commercial			Residential			
MPWD	13	SVPWD	1	Single Use	0	\$0.00	Accessory	7	\$194,609.00	
Well	0			Multi Use	0	\$0.00	Additions	2	\$75,879.00	
Detached	12	Zerolot	2	Total Reported		\$0.00	Decks	1	\$5,000.00	
Total SFR Permits			14	Existing Commercial			Fence	10	\$82,401.00	
Total Value SFR			\$5,620,000.00	Fit Outs	0	\$0.00	Pool	1	\$75,000.00	
Multi-Family				Change of Use	0	\$0.00	Misc.	4	\$27,600.00	
Buildings	0	Value	\$0.00	Temporary	0	\$0.00	Total Value		\$460,489.00	
Units	0			Signs	3	\$26,000.00	ROW Permits			
TOTAL RESIDENTIAL CONSTRUCTION VALUE			\$5,620,000.00	TOTAL COMMERCIAL CONSTRUCTION VALUE			\$26,000.00	Utilities	0	\$0.00
							Sept 1 - Sept 30		42	

9/1/2026 - 9/30/2026									
Single Family Residential (SFR)				New Commercial			Residential		
MPWD	2	SVPWD	1	Single Use	0	\$0.00	Accessory	6	\$228,560.83
Well	0			Multi Use	0	\$0.00	Additions	1	\$13,000.00
Detached	3	Zerolot	0	Total Reported		\$0.00	Decks	2	\$15,000.00
Total SFR Permits			3	Existing Commercial			Fence	2	\$16,357.00
Total Value SFR			\$1,660,000.00	Fit Outs	0	\$0.00	Pool	0	\$0.00
Multi-Family				Change of Use	0	\$0.00	Misc.	3	\$29,200.00
Buildings	0	Value	\$0.00	Temporary	0	\$0.00	Total Value		\$302,117.83
Units	0			Signs	0	\$0.00	ROW Permits		
TOTAL RESIDENTIAL CONSTRUCTION VALUE			\$1,660,000.00	TOTAL COMMERCIAL CONSTRUCTION VALUE		\$0.00	Utilities	4	\$0.00
							Sept 1 - Sept 30		21