



VILLAGE OF MT. ZION
Mayor and Village Board of Trustees
Agenda
Monday, February 9, 2026
5:15 p.m.
1400 Mt. Zion Parkway
Mt. Zion, IL 62549

Call to Order

Roll Call

Pledge of Allegiance

Public Forum – This is a meeting of the Mayor and the Village Board and is open to the public. At this time, the public will have the opportunity to express their views to the Board members. Comments will be limited to three (3) minutes.

Consent Agenda:

- a) Agenda
- b) Minutes – January 20, 2026
- c) Fund Warrants – February 9, 2026

Old Business: None

New Business:

- 1) Consideration and action on Auditor's Engagement Letter – McGuire, Yuhas, Huffman & Buckley, P.C.
- 2) Consideration and action on Ordinance No. 2026-1 An Ordinance Declaring Surplus Revenue in the Mt. Zion Route 121 TIF District II Special Tax Allocation Fund and Authorizing Payment of that Surplus Revenue to the Macon County Treasurer for Distribution to Affected Taxing Districts on a Pro Rata Basis for Tax Year 2024 Payable 2025
- 3) Consideration and action on Ordinance No. 2026-2 An Ordinance Amending Chapter 22, Section 22-8 Mailbox Regulations of the Mt. Zion Code of Ordinances
- 4) Consideration and action on Resolution No. 2026-2 A Resolution Approving the Release of Closed Session Minutes as Authorized by the Illinois Open Meetings Act
- 5) Consideration and action on Resolution No. 2026-3 A Resolution Approving the Destruction of Audio or Video Recordings of Closed Session Meetings as Authorized by the Illinois Open Meetings Act
- 6) Consideration and action on Ordinance No. 2026-3 An Ordinance Adding Territory to Enterprise Zone and Approving the Amendment of the Enacting Ordinance and Intergovernmental Agreement – Mt. Zion Community Drive Redevelopment

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- 7) Consideration and action on Resolution No. 2026-4 A Resolution Authorizing Execution of a Service Agreement with A Responsible Bidder for Supply of Electricity for Residential and Small Commercial Retail Customers Who Do Not Opt Out of Such a Program
- 8) Cannabis Dispensary Presentation by Elevate Cannabis – Discussion Only
- 9) Administrator & Staff Items
- 10) Mayor & Trustee Items
- 11) Executive Session
 - Section 2(c)(1) – The appointment, employment, compensation, discipline, performance, or dismissal of specific employee of the public body or legal counsel for the public body
 - Section 2(c)(2) – Collective Bargaining
 - Section 2(c)(5) – The purchase or lease of real property for the use of the public body
 - Section 2(c)(6) – The setting of a price for sale or lease of property owned by the public body
- 12) Adjournment

VILLAGE BOARD OF TRUSTEES
MEETING MINUTES
January 20, 2026
5:15 p.m.

Mayor Williams called the Meeting of the Mt. Zion Village Board of Trustees to order at 5:15 p.m. in the Village Hall Board Room. The following Board Members were present for roll call: Randy Doty, Chris Siudyla, Nate Patrick, Jack Vance and Phil Tibbs. Also present were Village Administrator, Julie Miller, Director of Public Works, Chad Reynolds, Chief of Police, Adam Skundberg, Parks and Recreation Director, Tiffany Wilson, Event Coordinator, Tiffany Streibich, Village Treasurer, Corey McKenzie, and Village Clerk, Dawn Reynolds. Evan West was absent.

Pledge of Allegiance

Public Forum: No one was present.

Consent Agenda: A motion was made by Trustee Siudyla to approve the Consent Agenda as presented, seconded by Trustee Vance. A breakdown of Fund Warrants for the period ending January 20, 2026 is as follows: General Fund - \$130,315.28, Motor Fuel Tax - \$4,246.09, Water Revenue Fund - \$121,194.34, and Sewer Revenue Fund - \$38,924.03. A roll call vote was taken: Doty-yea, Siudyla-yea, Patrick-yea, Vance-yea, and Tibbs-yea. Motion carried 5-yea, 0-nay, 1-absent.

Consideration and action on Budget Adjustments for Fiscal Year 2025: Treasurer McKenzie presented the budget adjustments for Fiscal Year 2025, which is an annual requirement prior to the audit.

A motion was made by Trustee Tibbs to approve the budget adjustments for Fiscal Year 2025 as presented, seconded by Trustee Doty. A roll call vote was taken: Doty-yea, Siudyla-yea, Patrick-yea, Vance-yea, and Tibbs-yea. Motion carried 5-yea, 0-nay, 1-absent.

Consideration and action on the Mt. Zion Board of Police Commissioners 2025 Annual Report: Chief Skundberg presented for consideration the Mt. Zion Board of Police Commissioners 2025 annual report. As required by State Statute, the report must be filed with the Village Board.

A motion was made by Trustee Patrick to accept the Mt. Zion Board of Police Commissioners Annual Report for 2025 as presented, seconded by Trustee Tibbs. A roll call vote was taken: Doty-yea, Siudyla-yea, Patrick-yea, Vance-yea, and Tibbs-yea. Motion carried 5-yea, 0-nay, 1-absent.

Consideration and action on Resolution No. 2026-1 A Resolution Approving and Authorizing the Execution of a Joint Funding Agreement for State Participation Between the State of Illinois Department of Transportation and the Village of Mt. Zion, Macon County, Illinois – Main Street Design Engineering: Administrator Miller presented for consideration a resolution approving a joint funding agreement with IDOT for the design engineering of the Main Street Overlay Project. The estimated cost of design engineering is \$148,000. The Village received a grant to cover \$143,000 of the design engineering cost. The Village Board already approved the engineering services agreement with MSA Professionals Services. The additional \$5,800 will be paid for by the General Fund and was included in the 2026 budget.

A motion was made by Trustee Siudyla to approve the Resolution Approving and Authorizing the Execution of a Joint Funding Agreement for State Participation with the State of Illinois Department of Transportation for the Main Street Overlay Project as presented, seconded by Trustee Vance. A roll call vote was taken: Doty-yea, Siudyla-yea, Patrick-yea, Vance-yea, and Tibbs-yea. Motion carried 5-yea, 0-nay, 1-absent.

Administrator & Staff Items:

Treasurer McKenzie gave each Board member a copy of the CIP and budget. McKenzie gave kudos to Director Wilson for creating the cover of the CIP. McKenzie also informed the Board that the auditors are here and everything is on track.

Mayor & Trustee Items:

Trustee Doty thanked staff for everything they do and asked Director Reynolds to fill a pothole on the Main Street bridge.

Adjournment: A motion was made by Trustee Patrick to adjourn the January 20, 2026 Village Board meeting, seconded by Trustee Vance. A voice vote was unanimous; motion carried. The meeting was adjourned at 5:24 p.m.

Respectfully submitted,

Dawn Reynolds
Village Clerk

Finance Memorandum

TO: Honorable Mayor and Village Trustees

FR: Corey McKenzie, Village Treasurer

RE: Fund Warrants

DT: February 6, 2026

Attached is a list of Fund Warrants for the period ending February 9, 2026. The total of all Fund Warrants for the period is \$318,890.93. It is recommended that the Fund Warrants be approved for payment.

Proposed Motion:

Approval of the Fund Warrants for the period ending February 9, 2026.

Vendor Name	Vendor & GL Account	Description	Invoice Number	Invoice Amount
BLUE CROSS-BLUE SHIELD	01.11.451 HEALTH/LIFE/DENTAL	HEALTH INSURANCE PREMIUMS	02/09/2026	2,147.40
CLARK, KELLY DDS	01.11.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	01/19/2026	38.25
CLARK, KELLY DDS	01.11.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	1/26/2026	20.00
DEARBORN LIFE INSURANCE CO.	01.11.451 HEALTH/LIFE/DENTAL	LIFE INSURANCE PREMIUMS	02/09/2026	102.80
CHEM-DRY OF MACON COUNTY	01.11.511 R & M BUILDING	STRIP AND WAX - 2 BATHROOMS	11195	350.00
NELSON'S TERMITE & PEST CONTRO	01.11.511 R & M BUILDING	MONTHLY PEST CONTROL	267042	43.35
BEN TIRE DISTRIBUTORS. LTD	01.11.513 R & M VEHICLES	TIRE REPAIR	1240129850	29.65
CIVICPLUS, LLC	01.11.533 LEGAL	ANNUAL FEE - CODE BOOK UPDATES	363164	1,075.00
TOP TO BOTTOM CLEANING	01.11.536 JANITORIAL SERVICES	JANITORIAL SERVICES	14	460.00
INTEGRITY TECHNOLOGY SOLUTION	01.11.549 CONTRACTUAL SERVICES	MONTHLY IT SUPPORT	02/09/2026	310.85
INTEGRITY TECHNOLOGY SOLUTION	01.11.549 CONTRACTUAL SERVICES	SECURITY AWARENESS TRAINING	02/09/2026	15.74
INTEGRITY TECHNOLOGY SOLUTION	01.11.549 CONTRACTUAL SERVICES	HPE WARRANTY	245478	1,213.73
PITNEY BOWES GLOBAL FINANCIAL S	01.11.551 POSTAGE	POSTAGE	02/09/2026	108.40
MCC NETWORK SERVICES, LLC	01.11.552 TELEPHONE/INTERNET	TELEPHONE/INTERNET SERVICES	INV-446817	146.87
ARTHUR PUBLISHING	01.11.554 PRINTING AND PUBLICATIO	BUSINESS DIRECTORY	1070327	40.00
GREATAMERICA FINANCIAL SVCS.	01.11.554 PRINTING AND PUBLICATIO	TOSHIBA COPIER LEASE	41151933	107.94
ALTORFER INC.	01.11.561 FEES	FINANCE CHARGE	ARSC0020943	9.77
STALEY CREDIT UNION	01.11.561 FEES	457 ADMIN FEE	CMCKENZIE 0	469.65
STALEY CREDIT UNION	01.11.561 FEES	GOOGLE EMAIL FEE	VOFMTZ 02/09	310.80
STALEY CREDIT UNION	01.11.565 DUES AND SUBSCRIPTION	HERALD AND REVIEW SUBSCRIPTION	VOFMTZ 02/09	67.98
STALEY CREDIT UNION	01.11.565 DUES AND SUBSCRIPTION	SAMS CLUB MEMBERSHIP	VOFMTZ 02/09	100.00
AMEREN ILLINOIS	01.11.571 UTILITIES	UTILITIES	1002 02/09/202	105.01
AMEREN ILLINOIS	01.11.571 UTILITIES	UTILITIES	3027 02/09/202	197.92
CONSTELLATION ENERGY SVS., INC.	01.11.571 UTILITIES	UTILITIES	4507378	113.86
ILLINOIS POWER MARKETING DBA	01.11.571 UTILITIES	UTILITIES	010000160922	234.27
STALEY CREDIT UNION	01.11.651 OFFICE SUPPLIES	OFFICE SUPPLIES	CMCKENZIE 0	71.37
STALEY CREDIT UNION	01.11.651 OFFICE SUPPLIES	OFFICE SUPPLIES	TWILSON 2/9/	11.99
DIXIE DECORATIONS, INC.	01.11.915 SPECIAL PROJECTS	WELCOME BANNERS	24928	2,965.00
Total ADMINISTRATION:				10,867.60
BLUE CROSS-BLUE SHIELD	01.16.451 HEALTH/LIFE/DENTAL	HEALTH INSURANCE PREMIUMS	02/09/2026	1,431.60
DEARBORN LIFE INSURANCE CO.	01.16.451 HEALTH/LIFE/DENTAL	LIFE INSURANCE PREMIUMS	02/09/2026	11.06
MSA PROFESSIONAL SERVICES INC.	01.16.532 ENGINEERING	MAIN STREET OVERLAY DESIGN	025276	40,542.74
Total PLAN/ZONING DEPARTMENT:				41,985.40
ARTIME & WHERLEY	01.21.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	1/12/2026	132.00
BARRY DENTAL CARE PLCC	01.21.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	01/16/2026	213.00
BLUE CROSS-BLUE SHIELD	01.21.451 HEALTH/LIFE/DENTAL	HEALTH INSURANCE PREMIUMS	02/09/2026	26,569.45
BURMEISTER, CHAD M. DMD	01.21.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	01/07/2026	165.00
CLARK, KELLY DDS	01.21.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	01/12/2026	117.00
CLARK, KELLY DDS	01.21.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	1/12/2026	54.00

Vendor Name	Vendor & GL Account	Description	Invoice Number	Invoice Amount
DEARBORN LIFE INSURANCE CO.	01.21.451 HEALTH/LIFE/DENTAL	LIFE INSURANCE PREMIUMS	02/09/2026	151.80
SKUNDBERG, ADAM	01.21.451 HEALTH/LIFE/DENTAL	EMPLOYEE HRA REIMBURSEMENT	02/09/2026	2,600.00
FLOYD, GAIGE	01.21.471 UNIFORMS	BOOT REIMBURSEMENT	02/09/2026	200.00
NELSON'S TERMITE & PEST CONTRO	01.21.511 R/M BUILDINGS	MONTHLY PEST CONTROL	267042	43.33
BILLINGSLEY 66 CAR WASH	01.21.513 R/M VEHICLES	CAR WASH - SQUAD CAR	1422	48.00
DUST AND SON OF MACON COUNTY	01.21.513 R/M VEHICLES	BATTERY - SQUAD CAR	S17-1142739	202.37
DUST AND SON OF MACON COUNTY	01.21.513 R/M VEHICLES	BRAKE REPAIR - SQUAD CAR	S17-1149594	1,198.83
CLEAN SERVICES UNLIMITED, LLC	01.21.536 JANITORIAL SERVICES	JANITORIAL	5132	885.00
CLEAN SERVICES UNLIMITED, LLC	01.21.536 JANITORIAL SERVICES	JANITORIAL	5278	885.00
CLEAN SERVICES UNLIMITED, LLC	01.21.536 JANITORIAL SERVICES	JANITORIAL	5279	885.00
CLEAN SERVICES UNLIMITED, LLC	01.21.536 JANITORIAL SERVICES	JANITORIAL	5311	885.00
AXON ENTERPRISE, INC.	01.21.549 CONTRACTUAL SERVICES	TASER ANNUAL FEE	INUS419609	4,097.43
AXON ENTERPRISE, INC.	01.21.549 CONTRACTUAL SERVICES	TASER ANNUAL FEE	INUS419822	624.00
INTEGRITY TECHNOLOGY SOLUTION	01.21.549 CONTRACTUAL SERVICES	SECURITY AWARENESS TRAINING	02/09/2026	15.71
PITNEY BOWES GLOBAL FINANCIAL S	01.21.551 POSTAGE	POSTAGE	02/09/2026	141.99
MCC NETWORK SERVICES, LLC	01.21.552 TELEPHONE/INTERNET	TELEPHONE/INTERNET SERVICES	INV-446817	557.45
VERIZON WIRELESS	01.21.552 TELEPHONE/INTERNET	PD WIRELESS	02/09/2026	328.10
HSHS MEDICAL GROUP	01.21.561 FEES	PRE-EMPLOYMENT DRUG SCREEN	68976	132.00
STALEY CREDIT UNION	01.21.561 FEES	AMAZON PRIME SUBSCRIPTION	SKUNDBERG	14.99
AMEREN ILLINOIS	01.21.571 UTILITIES	UTILITIES	3691 02/09/202	62.89
AMEREN ILLINOIS	01.21.571 UTILITIES	UTILITIES	4178 02/09/202	238.84
AMEREN ILLINOIS	01.21.571 UTILITIES	UTILITIES	4817 02/09/202	376.59
AMEREN ILLINOIS	01.21.571 UTILITIES	UTILITIES	5856 02/09/202	62.58
CONSTELLATION ENERGY SVS., INC.	01.21.571 UTILITIES	UTILITIES	4507378	214.23
STALEY CREDIT UNION	01.21.651 OFFICE SUPPLIES	OFFICE SUPPLIES	SKUNDBERG	100.51
STRIGLOS OFFICE EQUIPMENT	01.21.651 OFFICE SUPPLIES	OFFICE SUPPLIES	5436273	193.02
AXON ENTERPRISE, INC.	01.21.653 SMALL EQUIPMENT	TASER EQUIPMENT	INUS419609	731.32
AXON ENTERPRISE, INC.	01.21.653 SMALL EQUIPMENT	TASER EQUIPMENT	INUS419822	305.28
EVERGREEN FS #15	01.21.655 GASOLINE AND OIL	FUEL	02/09/2026	1,377.16
Total POLICE DEPARTMENT:				44,808.87
BLUE CROSS-BLUE SHIELD	01.41.451 HEALTH/LIFE/DENTAL	HEALTH INSURANCE PREMIUMS	02/09/2026	4,666.85
COLE, TODD J., DDS	01.41.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	01/14/2026	73.67
DEARBORN LIFE INSURANCE CO.	01.41.451 HEALTH/LIFE/DENTAL	LIFE INSURANCE PREMIUMS	02/09/2026	34.81
CONNOR COMPANY	01.41.511 R/M BUILDING	SHOP SUPPLIES	S011638701.00	372.15
MENARDS	01.41.511 R/M BUILDING	DOORS - PW SHOP	1599	264.55
ULINE	01.41.511 R/M BUILDING	OFFICE STORAGE	202924506	90.66
ULINE	01.41.511 R/M BUILDING	STORAGE CABINETS	202951826	1,347.78
DUST AND SON OF MACON COUNTY	01.41.512 R/M EQUIPMENT	VEHICLE LIFT REPAIRS	S3-1140560	175.00
FOREMOST TRUCK & TRAILER	01.41.512 R/M EQUIPMENT	PLOW CYLINDER REPAIR	W39588	339.06
POWER PLUS EQUIPMENT, LLC	01.41.512 R/M EQUIPMENT	POST DRIVER CART/SUPPLIES	369873	531.23
STALEY CREDIT UNION	01.41.512 R/M EQUIPMENT	LIGHTBULB - END LOADER	CMCKENZIE 0	13.80

Vendor Name	Vendor & GL Account	Description	Invoice Number	Invoice Amount
DUST AND SON OF MACON COUNTY	01.41.513 R/M VEHICLES	TAHOE REPAIRS	S17-1139954	9.16
DUST AND SON OF MACON COUNTY	01.41.513 R/M VEHICLES	TK #3 REPAIRS	S17-1141116	52.62
DUST AND SON OF MACON COUNTY	01.41.513 R/M VEHICLES	TK #3 REPAIRS	S17-1141467	15.66
DUST AND SON OF MACON COUNTY	01.41.513 R/M VEHICLES	OIL FILTERS	S17-1144800	98.88
DUST AND SON OF MACON COUNTY	01.41.513 R/M VEHICLES	WIPER BLADES	S17-1146467	87.92
FOREMOST TRUCK & TRAILER	01.41.513 R/M VEHICLES	HEADLIGHT - TK #7 PLOW	S22271	402.80
STALEY CREDIT UNION	01.41.513 R/M VEHICLES	TK #7 REPAIRS	CREYNOLDS	40.00
DUST AND SON OF MACON COUNTY	01.41.514 R/M SYSTEM	SHOP SUPPLIES	S17-1149620	11.72
DUST AND SON OF MACON COUNTY	01.41.514 R/M SYSTEM	SHOP SUPPLIES	S17-1151134	44.33
HYSPECO, INC.	01.41.514 R/M SYSTEM	SHOP SUPPLIES	00901521	17.70
JCG MIDWEST	01.41.514 R/M SYSTEM	PW PARKING LOT DRAINAGE	INV032080	1,555.00
JOHN DEERE FINANCIAL	01.41.514 R/M SYSTEM	SHOP SUPPLIES	22401 02/09/20	24.99
KENNEY'S ACE HARDWARE	01.41.514 R/M SYSTEM	AIR COMPRESSOR REPAIRS	192477	40.15
LAWSON PRODUCTS, INC.	01.41.514 R/M SYSTEM	PPE	9313052209	234.10
LEE'S TOOL SALES INC.	01.41.514 R/M SYSTEM	SHOP TOOLS	01302614767	151.00
MID-ILLINOIS CONCRETE, INC.	01.41.514 R/M SYSTEM	WALL BLOCKS - SALT SHED	2999978	804.00
POWER PLUS EQUIPMENT, LLC	01.41.514 R/M SYSTEM	GENERATOR REPAIR	370095	144.09
STALEY CREDIT UNION	01.41.514 R/M SYSTEM	EMPLOYEE UNIFORMS	CMCKENZIE 0	129.65
STALEY CREDIT UNION	01.41.514 R/M SYSTEM	SHOP SUPPLIES	CREYNOLDS	762.30
STALEY CREDIT UNION	01.41.514 R/M SYSTEM	SHOP SUPPLIES	CREYNOLDS	226.80
STALEY CREDIT UNION	01.41.514 R/M SYSTEM	SHOP SUPPLIES	CREYNOLDS	61.24
STALEY CREDIT UNION	01.41.514 R/M SYSTEM	SHOP SUPPLIES	DREYNOLDS	193.04
MSA PROFESSIONAL SERVICES INC.	01.41.532 ENGINEERING	GENERAL ENGINEERING SERVICES	025436	474.00
INTEGRITY TECHNOLOGY SOLUTION	01.41.549 CONTRACTUAL SERVICES	MONTHLY IT SUPPORT	02/09/2026	310.83
INTEGRITY TECHNOLOGY SOLUTION	01.41.549 CONTRACTUAL SERVICES	SECURITY AWARENESS TRAINING	02/09/2026	15.71
MCC NETWORK SERVICES, LLC	01.41.552 TELEPHONE/INTERNET	TELEPHONE/INTERNET SERVICES	INV-446817	422.57
VERIZON WIRELESS	01.41.552 TELEPHONE/INTERNET	PW ON CALL PHONE	02/09/2026	42.21
TOM DAY BUSINESS MACHINES	01.41.554 PRINTING AND PUBLICATIO	TOSHIBA COPIER MAINTENANCE	113300	79.03
HSMS MEDICAL GROUP	01.41.561 FEES	DOT RANDOM DRUG SCREEN	68976	88.00
STALEY CREDIT UNION	01.41.561 FEES	RING CAMERA SUBSCRIPTION	CREYNOLDS	99.99
THOMAS, JEVON & DANIELLE	01.41.561 FEES	MAILBOX REIMBURSEMENT	02/09/2026	102.35
AMEREN ILLINOIS	01.41.571 UTILITIES	UTILITIES	0029 02/09/202	414.07
AMEREN ILLINOIS	01.41.571 UTILITIES	UTILITIES	0653 02/09/202	308.39
CONSTELLATION ENERGY SVS., INC.	01.41.571 UTILITIES	UTILITIES	4507378	563.19
SHELBY ELECTRIC COOPERATIVE	01.41.572 STREET LIGHTING	STREET LIGHTING	1550200 02/09/	110.13
STALEY CREDIT UNION	01.41.651 OFFICE SUPPLIES	OFFICE SUPPLIES	CREYNOLDS	209.96
STALEY CREDIT UNION	01.41.653 SMALL EQUIPMENT	SHOP TOOLS	CREYNOLDS	516.95
STALEY CREDIT UNION	01.41.653 SMALL EQUIPMENT	SHOP TOOLS	CREYNOLDS	159.98
EVERGREEN FS #15	01.41.655 GASOLINE AND OIL	FUEL	02/09/2026	580.40
STALEY CREDIT UNION	01.41.831 EQUIPMENT	TOOLBOX - BUDGET ITEM	VOFMTZ 02/09	6,197.00
CARRI SCHARF MATERIALS	01.41.860 STREET/SIDEWALKS	SAND	15588	580.43
FINLEY CREEK TRUCKING, LLC	01.41.860 STREET/SIDEWALKS	HAULING - SAND	1669	1,035.00

Vendor Name	Vendor & GL Account	Description	Invoice Number	Invoice Amount
Total STREET DEPARTMENT:				25,326.90
BLUE CROSS-BLUE SHIELD	01.51.451 HEALTH/LIFE/DENTAL	HEALTH INSURANCE PREMIUMS	02/09/2026	2,489.69
DEARBORN LIFE INSURANCE CO.	01.51.451 HEALTH/LIFE/DENTAL	LIFE INSURANCE PREMIUMS	02/09/2026	25.31
NELSON'S TERMITE & PEST CONTRO	01.51.511 R & M BUILDING	MONTHLY PEST CONTROL	267042	43.33
CINTAS CORPORATION #396	01.51.536 JANITORIAL SERVICES	JANITORIAL SUPPLIES	4256970117	185.89
TOP TO BOTTOM CLEANING	01.51.536 JANITORIAL SERVICES	JANITORIAL SERVICES	14	1,440.00
INTEGRITY TECHNOLOGY SOLUTION	01.51.549 CONTRACTUAL SERVICES	MONTHLY IT SUPPORT	02/09/2026	310.83
INTEGRITY TECHNOLOGY SOLUTION	01.51.549 CONTRACTUAL SERVICES	SECURITY AWARENESS TRAINING	02/09/2026	15.71
PITNEY BOWES GLOBAL FINANCIAL S	01.51.551 POSTAGE	POSTAGE	02/09/2026	108.40
FRONTIER	01.51.552 TELEPHONE/INTERNET	TELEPHONE, INTERNET SERVICES	031425-5 02/0	99.49
MCC NETWORK SERVICES, LLC	01.51.552 TELEPHONE/INTERNET	TELEPHONE/INTERNET SERVICES	INV-446817	704.94
GREATAMERICA FINANCIAL SVCS.	01.51.554 PRINTING AND PUBLICATIO	TOSHIBA COPIER LEASE	41151933	107.94
AMEREN ILLINOIS	01.51.571 UTILITIES	UTILITIES	0027 02/09/202	258.42
AMEREN ILLINOIS	01.51.571 UTILITIES	UTILITIES	1046 02/09/202	1,238.31
AMEREN ILLINOIS	01.51.571 UTILITIES	UTILITIES	2419 02/09/202	91.29
AMEREN ILLINOIS	01.51.571 UTILITIES	UTILITIES	5019 02/09/202	448.95
CONSTELLATION ENERGY SVS., INC.	01.51.571 UTILITIES	UTILITIES	4507378	278.73
STALEY CREDIT UNION	01.51.651 OFFICE SUPPLIES	OFFICE SUPPLIES	CMCKENZIE 0	71.35
POWER PLUS EQUIPMENT, LLC	01.51.653 SMALL EQUIPMENT	WALK BEHIND EDGER - BUDGET ITEM	370096	2,110.00
POWER PLUS EQUIPMENT, LLC	01.51.831 EQUIPMENT	FINISH MOWER - BUDGET ITEM	369874	13,895.00
Total PARKS AND RECREATION:				23,923.58
BLUE CROSS-BLUE SHIELD	01.54.451 HEALTH/LIFE/DENTAL	HEALTH INSURANCE PREMIUMS	02/09/2026	1,837.06
CLARK, KELLY DDS	01.54.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	01/21/2026	903.60
DEARBORN LIFE INSURANCE CO.	01.54.451 HEALTH/LIFE/DENTAL	LIFE INSURANCE PREMIUMS	02/09/2026	12.65
KENNEY'S ACE HARDWARE	01.54.511 R & M BUILDING	CONVENTION CENTER PAINTING	192293	363.88
KENNEY'S ACE HARDWARE	01.54.511 R & M BUILDING	CONVENTION CENTER PAINTING	192486	35.99
KENNEY'S ACE HARDWARE	01.54.511 R & M BUILDING	CONVENTION CENTER PAINTING	192531	65.74
KENNEY'S ACE HARDWARE	01.54.511 R & M BUILDING	CONVENTION CENTER PAINTING	192539	8.09
KENNEY'S ACE HARDWARE	01.54.511 R & M BUILDING	CONVENTION CENTER PAINTING	192562	32.35
KENNEY'S ACE HARDWARE	01.54.511 R & M BUILDING	CONVENTION CENTER PAINTING	192586	731.76
KENNEY'S ACE HARDWARE	01.54.511 R & M BUILDING	CONVENTION CENTER PAINTING	192619	20.69
MENARDS	01.54.511 R & M BUILDING	PLYWOOD - CONVENTION CENTER REPAIRS	752	654.36
NELSON'S TERMITE & PEST CONTRO	01.54.511 R & M BUILDING	MONTHLY PEST CONTROL	267042	43.33
STALEY CREDIT UNION	01.54.511 R & M BUILDING	MISC. SUPPLIES	STREIBICH 02/	149.15
PRO-TAP	01.54.512 R & M EQUIPMENT	BEER LINES CLEANED	072390	40.00
PRO-TAP	01.54.512 R & M EQUIPMENT	BEER LINES CLEANED	938082	40.00
CINTAS CORPORATION #396	01.54.536 JANITORIAL SERVICES	JANITORIAL SUPPLIES	4256970255	196.76
TOP TO BOTTOM CLEANING	01.54.536 JANITORIAL SERVICES	JANITORIAL SERVICES	14	2,012.00
INTEGRITY TECHNOLOGY SOLUTION	01.54.549 CONTRACTUAL SERVICES	MONTHLY IT SUPPORT	02/09/2026	310.83

Vendor Name	Vendor & GL Account	Description	Invoice Number	Invoice Amount
INTEGRITY TECHNOLOGY SOLUTION	01.54.549 CONTRACTUAL SERVICES	SECURITY AWARENESS TRAINING	02/09/2026	15.71
PITNEY BOWES GLOBAL FINANCIAL S	01.54.551 POSTAGE	POSTAGE	02/09/2026	108.40
MCC NETWORK SERVICES, LLC	01.54.552 TELEPHONE/INTERNET	TELEPHONE/INTERNET SERVICES	INV-446817	146.86
GREATAMERICA FINANCIAL SVCS.	01.54.554 PRINTING AND PUBLICATIO	TOSHIBA COPIER LEASE	41151933	107.94
WEJT/WYDS/WZNX/WZUS	01.54.554 PRINTING AND PUBLICATIO	RADIO ADS - SPRING CRAFT SHOW	3620-00002-00	149.00
AMEREN ILLINOIS	01.54.571 UTILITIES	UTILITIES	1002 02/09/202	105.01
CONSTELLATION ENERGY SVS., INC.	01.54.571 UTILITIES	UTILITIES	4507378	113.85
ILLINOIS POWER MARKETING DBA	01.54.571 UTILITIES	UTILITIES	010000160922	234.27
STALEY CREDIT UNION	01.54.652 OTHER SUPPLIES	OFFICE SUPPLIES	CMCKENZIE 0	71.35
Total CONVENTION CENTER:				8,510.63
MYHB, P.C.	11.11.531 ACCOUNTING/AUDITING	PROGRESS BILLING - FY 2025 AUDIT	MZION 200007	14,000.00
Total AUDIT:				14,000.00
AMEREN ILLINOIS	15.75.852 OTHER SYSTEM IMPROVE	UTILITIES	1034 02/09/202	132.66
Total MOTOR FUEL TAX:				132.66
JACOB & KLEIN, LTD.	36.75.533 LEGAL	QUARTERLY BILLING	BDD 02/09/202	218.10
THE ECONOMIC DEVELOPMENT GRO	36.75.549 CONTRACTUAL SERVICES	QUARTERLY BILLING	BDD 02/09/202	1,136.20
Total BDD:				1,354.30
JACOB & KLEIN, LTD.	38.73.533 LEGAL	QUARTERLY BILLING	RT 121 TIF 02/	1,635.70
THE ECONOMIC DEVELOPMENT GRO	38.73.549 CONTRACTUAL SERVICES	QUARTERLY BILLING	RT 121 TIF 02/	8,533.83
Total RT. 121 TIF DISTRICT II:				10,169.53
BLUE CROSS-BLUE SHIELD	51.42.451 HEALTH/LIFE/DENTAL	HEALTH INSURANCE PREMIUMS	02/09/2026	11,109.07
CLARK, KELLY DDS	51.42.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	01/19/2026	76.50
CLARK, KELLY DDS	51.42.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	1/26/2026	40.00
CLARK, KELLY DDS	51.42.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	1/6/2026	67.87
CLARK, KELLY DDS	51.42.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	1-6-2026	1,500.00
COLE, TODD J., DDS	51.42.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	01/14/2026	73.67
DEARBORN LIFE INSURANCE CO.	51.42.451 HEALTH/LIFE/DENTAL	LIFE INSURANCE PREMIUMS	02/09/2026	85.38
NELSON'S TERMITE & PEST CONTRO	51.42.511 R/M BUILDING	MONTHLY PEST CONTROL	267042	43.33
BEN TIRE DISTRIBUTORS. LTD	51.42.513 R/M VEHICLES	NEW TIRES - TK#10	1240129860	1,192.36
BEN TIRE DISTRIBUTORS. LTD	51.42.513 R/M VEHICLES	NEW TIRES - TK#4	1240129916	1,087.36
BEN TIRE DISTRIBUTORS. LTD	51.42.513 R/M VEHICLES	ALIGNMENT	1240130040	125.00
DUST AND SON OF MACON COUNTY	51.42.513 R/M VEHICLES	WATER TRUCK REPAIRS	S17-1150697	683.80
TOP TO BOTTOM CLEANING	51.42.536 JANITORIAL SERVICES	JANITORIAL SERVICES	14	460.00

Vendor Name	Vendor & GL Account	Description	Invoice Number	Invoice Amount
INTEGRITY TECHNOLOGY SOLUTION	51.42.549 CONTRACTUAL SERVICES	MONTHLY IT SUPPORT	02/09/2026	310.83
INTEGRITY TECHNOLOGY SOLUTION	51.42.549 CONTRACTUAL SERVICES	SECURITY AWARENESS TRAINING	02/09/2026	15.71
USIC LOCATING SERVICES, LLC	51.42.549 CONTRACTUAL SERVICES	UTILITY LOCATES	787699	1,102.52
PITNEY BOWES GLOBAL FINANCIAL S	51.42.551 POSTAGE	POSTAGE	02/09/2026	108.40
MCC NETWORK SERVICES, LLC	51.42.552 TELEPHONE/INTERNET	TELEPHONE/INTERNET SERVICES	INV-446817	146.86
STALEY CREDIT UNION	51.42.552 TELEPHONE/INTERNET	WATER TOWER DATA PLAN	CMCKENZIE 0	25.00
VERIZON WIRELESS	51.42.552 TELEPHONE/INTERNET	HOT SPOTS/TABLET DATA	6134335558	57.02
ABT MAILCOM	51.42.554 PRINTING/PUBLICATION	UTILITY BILL PROCESSING	54595	1,148.04
GREATAMERICA FINANCIAL SVCS.	51.42.554 PRINTING/PUBLICATION	TOSHIBA COPIER LEASE	41151933	107.94
PACE ANALYTICAL SERVICES, LLC	51.42.561 FEES	WATER SAMPLES	267201758	66.00
PACE ANALYTICAL SERVICES, LLC	51.42.561 FEES	GUARD DOG PROGRAM MANAGEMENT FEE	267202088	375.00
AMEREN ILLINOIS	51.42.571 UTILITIES	UTILITIES	0020 02/09/202	884.97
AMEREN ILLINOIS	51.42.571 UTILITIES	UTILITIES	1002 02/09/202	105.01
AMEREN ILLINOIS	51.42.571 UTILITIES	UTILITIES	3003 02/09/202	965.30
CONSTELLATION ENERGY SVS., INC.	51.42.571 UTILITIES	UTILITIES	4507378	193.80
ILLINOIS POWER MARKETING DBA	51.42.571 UTILITIES	UTILITIES	010000160922	234.27
CITY OF DECATUR	51.42.575 WATER PURCHASES	WATER PURCHASES	02/09/2026	72,754.34
STALEY CREDIT UNION	51.42.651 OFFICE SUPPLIES	OFFICE SUPPLIES	CMCKENZIE 0	71.35
EVERGREEN FS #15	51.42.655 GASOLINE/OIL	FUEL	02/09/2026	580.40
CENTRAL ILLINOIS SCALE COMPANY	51.42.852 SYSTEM IMPROVEMENTS	PUMP HOUSE CHEMICAL SCALES	122374	7,314.44
Total WATER:				103,111.54
BLUE CROSS-BLUE SHIELD	52.43.451 HEALTH/LIFE/DENTAL	HEALTH INSURANCE PREMIUMS	02/09/2026	4,772.02
CLARK, KELLY DDS	52.43.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	01/19/2026	38.25
CLARK, KELLY DDS	52.43.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	1/26/2026	20.00
COLE, TODD J., DDS	52.43.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	01/14/2026	73.66
DEARBORN LIFE INSURANCE CO.	52.43.451 HEALTH/LIFE/DENTAL	LIFE INSURANCE PREMIUMS	02/09/2026	31.59
NELSON'S TERMITE & PEST CONTRO	52.43.511 R/M BUILDINGS	MONTHLY PEST CONTROL	267042	43.33
STALEY CREDIT UNION	52.43.512 R/M EQUIPMENT	LIGHTS - END LOADER	CREYNOLDS	290.36
DUST AND SON OF MACON COUNTY	52.43.513 R/M VEHICLES	TAHOE REPAIRS	S17-1142405	498.75
DUST AND SON OF MACON COUNTY	52.43.513 R/M VEHICLES	WIPER BLADES	S17-1148494	182.91
DUST AND SON OF MACON COUNTY	52.43.513 R/M VEHICLES	TK #7 BATTERIES	S17-1151451	346.20
STATE INDUSTRIAL PRODUCTS	52.43.514 R/M SYSTEM	GREASE BLOCKS	904078338	1,829.13
TOP TO BOTTOM CLEANING	52.43.536 JANITORIAL SERVICES	JANITORIAL SERVICES	14	460.00
INTEGRITY TECHNOLOGY SOLUTION	52.43.549 CONTRACTUAL SERVICES	MONTHLY IT SUPPORT	02/09/2026	310.83
INTEGRITY TECHNOLOGY SOLUTION	52.43.549 CONTRACTUAL SERVICES	SECURITY AWARENESS TRAINING	02/09/2026	15.71
PITNEY BOWES GLOBAL FINANCIAL S	52.43.551 POSTAGE	POSTAGE	02/09/2026	108.39
MCC NETWORK SERVICES, LLC	52.43.552 TELEPHONE/INTERNET	TELEPHONE/INTERNET SERVICES	INV-446817	146.86
VERIZON WIRELESS	52.43.552 TELEPHONE/INTERNET	HOT SPOTS/TABLET DATA	6134335558	57.01
ABT MAILCOM	52.43.554 PRINTING AND PUBLICATIO	UTILITY BILL PROCESSING	54595	765.36
GREATAMERICA FINANCIAL SVCS.	52.43.554 PRINTING AND PUBLICATIO	TOSHIBA COPIER LEASE	41151933	107.94
AMEREN ILLINOIS	52.43.571 UTILITIES	UTILITIES	0170 02/09/202	126.55

Vendor Name	Vendor & GL Account	Description	Invoice Number	Invoice Amount
AMEREN ILLINOIS	52.43.571 UTILITIES	UTILITIES	1002 02/09/202	105.01
AMEREN ILLINOIS	52.43.571 UTILITIES	UTILITIES	4572 02/09/202	107.07
AMEREN ILLINOIS	52.43.571 UTILITIES	UTILITIES	9930 02/09/202	73.00
CONSTELLATION ENERGY SVS., INC.	52.43.571 UTILITIES	UTILITIES	4507378	113.85
ILLINOIS POWER MARKETING DBA	52.43.571 UTILITIES	UTILITIES	010000160922	234.26
DECATUR SANITARY DISTRICT	52.43.578 SEWER TREATMENT CHAR	SANITARY TREATMENT CHARGES	02/09/2026	23,190.13
STALEY CREDIT UNION	52.43.651 OFFICE SUPPLIES	OFFICE SUPPLIES	CMCKENZIE 0	71.35
EVERGREEN FS #15	52.43.655 GASOLINE AND OIL	FUEL	02/09/2026	580.40
Total SEWER:				34,699.92
Grand Totals:				318,890.93

Board Memorandum

TO: Honorable Mayor and Village Trustees

FR: Corey McKenzie, Village Treasurer

RE: Five-Year Engagement Letter – McGuire, Yuhas, Huffman, and Buckley, P.C.

DT: January 16, 2026

Presented for consideration is a five-year engagement letter with McGuire, Yuhas, Huffman, and Buckley, P.C. to provide annual audit services and preparation of the Village of Mt. Zion's financial statements.

McGuire, Yuhas, Huffman, and Buckley, P.C. has extensive experience in providing auditing and financial reporting services to municipalities and governmental entities. Their firm is familiar with governmental accounting standards, Illinois statutory requirements, and the reporting obligations applicable to the Village.

The proposed engagement would cover a five-year period and includes the annual audit of the Village's financial statements, preparation of required financial reports, and assistance with compliance-related matters as required by state and federal regulations.

Entering into a five-year engagement provides several advantages to the Village, including:

- Continuity and consistency in audit and financial reporting services
- Institutional knowledge of the Village's operations, funds, and accounting practices
- Cost stability and predictability over the term of the agreement

Cody Buckley will be present to briefly go over the engagement and be available for any questions.

Proposed Motion:

To approve the five-year engagement letter with McGuire, Yuhas, Huffman, and Buckley, P.C. to provide audit and financial statement services for the Village of Mt. Zion as presented.

Kevin J. Huffman, CPA
Kevin R. Buckley, CPA
Tracie L. England, CPA
Cody R. Buckley, CPA
Daniel J. McGuire, CPA - Retired
Robert J. Yuhas Jr., CPA, CFP - Retired



Members: American
Institute of Certified
Public Accountants &
Illinois CPA Society

McGuire, Yuhas, Huffman & Buckley, P.C.

Certified Public Accountants & Consultants

January 15, 2025

The Honorable Mayor and
Board of Trustees
Village of Mt. Zion
Mt. Zion, Illinois 62549

We are pleased to confirm our understanding of the services we are to provide the Village of Mt. Zion for the years ending December 31, 2025, 2026, 2027, 2028, and 2029. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the disclosures, which collectively comprise the financial statements of the Village of Mt. Zion as of and for the years ending December 31, 2025, 2026, 2027, 2028, and 2029. We will also audit the financial statements of the special tax allocation fund of the Village of Mt. Zion as of and for the years ending December 31, 2025, 2026, 2027, 2028, and 2029.

We have also been engaged to report on supplementary information that accompanies the Village of Mt. Zion's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements:

General Fund:

1. Schedule of Expenditures Disbursed - Modified Cash Basis

Special Revenue Funds:

2. Combining Schedule of Assets, Liabilities and Fund Balances - Nonmajor Special Revenue Funds - Modified Cash Basis
3. Combining Schedule of Revenues Received, Expenditures Disbursed and Changes in Fund Balances - Nonmajor Special Revenue Funds - Modified Cash Basis
4. Combining Schedule of Assets, Liabilities and Fund Balances - Nonmajor Governmental Funds - Modified Cash Basis

5. Combining Schedule of Revenue Received, Expenditures Disbursed and Changes in Fund Balances - Nonmajor Governmental Funds - Modified Cash Basis

In connection with our audit of the financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report:

1. Comparison of Budget and Actual Expenditures - Governmental Funds - Modified Cash Basis
2. Comparison of Budget and Actual Expenditures - Other Funds - Modified Cash Basis
3. Schedule of Investment Returns - Mt. Zion Police Pension Fund

The objectives of our audit are to obtain reasonable assurance as to whether your financial statements as a whole are free from material misstatements, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events considered in the aggregate that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatements of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Village of Mt. Zion's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

Other Services

We will also prepare the financial statements and related notes of the Village of Mt. Zion in conformity with the modified cash basis of accounting based on information provided by you. In addition, we will provide assistance to the Village staff by proposing standard, adjusting or correcting journal entries, updating depreciation schedules and preparing the Annual Financial Report to be filed with the Illinois Comptroller's Office. Additionally, we will issue a letter for the Village's TIF fund regarding its compliance with Subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Act. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide (assistance to the Village staff by proposing standard, adjusting or correcting journal entries, updating depreciation schedules, preparing the Annual Financial Report to be filed with the Illinois Comptroller's Office); oversee the services by designating individuals Julie Miller and Corey McKenzie, as having suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with the modified cash basis of accounting with oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosures or communication of confidential or proprietary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of McGuire, Yuhas, Huffman & Buckley, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Illinois or its designee. We will notify you of any such requests. If requested, access to such audit documentation will be provided under the supervision of McGuire, Yuhas, Huffman & Buckley, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the State of Illinois or its designee. The State of Illinois or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Cody Buckley is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit annually in January and to issue our report no later than June of the same year..

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

The parties to this engagement agree that any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation upon the written request of any party to the engagement. All mediations initiated as a result of this engagement shall be administered by the American Arbitration Association ("AAA"). The results of this mediation shall be binding only upon agreement of each party to be bound. Costs of any mediation proceeding shall be shared equally by both parties.

Reporting

We will issue a written report upon completion of our audit of the Village of Mt. Zion financial statements which will also address other information in accordance with AU-C 720, The Auditor's Responsibilities Relating to Other Information Included in Annual Reports. Our report will be addressed to the President and Board of Trustees of the Village of Mt. Zion. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

Village of Mt. Zion
January 15, 2026
Page Seven

We appreciate the opportunity to be of service to the Village of Mt. Zion and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



McGuire, Yuhas, Huffman & Buckley, P.C.
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of the Village of Mt. Zion and the Village accepts this proposal.

Management Signature: _____

Title: _____

Date: _____

Governance Signature: _____

Title: _____

Date: _____

Board Memorandum

TO: Honorable Mayor and Village Trustees

FR: Julie Miller, Village Administrator

RE: Ordinance Declaring Surplus Revenue in the Mt. Zion Route 121 TIF District II
Special Tax Allocation Fund for Tax Year 2024 Payable in 2025

DT: February 3, 2026

Presented for consideration is an ordinance declaring surplus revenue as required by the IGA adopted with the Mt. Zion Rt. 121 TIF District. Under the IGA, 75% of the tax revenue generated from "Pre-existing Single-Family Residential Properties" and 10% of the tax revenue generated from all other properties in the TIF district is to be declared surplus and returned to Macon County to redistribute to the taxing bodies. The 2024 surplus was \$187,789.91. The Route 121 TIF District II received \$495,148.50 from the 2024 tax year. The current fund balance is \$328,364.99.

This will be an annual ordinance and reimbursement until the TIF ends in 2045.

Proposed Motion:

To approve Ordinance No. 2026-1 An Ordinance Declaring Surplus in the Mt. Zion Route 121 TIF District II Special Tax Allocation Fund and Authorizing Payment of that Surplus Revenue to the Macon County Treasurer for Distribution to Affected Taxing Districts on a Pro Rata Basis for Tax Year 2024 Payable in 2025 as presented.

ORDINANCE NO. 2026-_____

VILLAGE OF MT. ZION, ILLINOIS

**AN ORDINANCE DECLARING SURPLUS REVENUE
IN THE MT. ZION ROUTE 121 TIF DISTRICT II
SPECIAL TAX ALLOCATION FUND AND AUTHORIZING PAYMENT
OF THAT SURPLUS REVENUE TO THE MACON COUNTY TREASURER
FOR DISTRIBUTION TO AFFECTED TAXING DISTRICTS
ON A PRO RATA BASIS
for
TAX YEAR 2024 PAYABLE 2025**

**ADOPTED BY THE PRESIDENT AND VILLAGE BOARD OF TRUSTEES
OF THE VILLAGE OF MT. ZION, MACON COUNTY, ILLINOIS,
ON THE 9TH DAY OF FEBRUARY, 2026.**

ORDINANCE NO. 2026-_____

VILLAGE OF MT. ZION, ILLINOIS

AN ORDINANCE DECLARING SURPLUS REVENUE
IN THE MT. ZION ROUTE 121 TIF DISTRICT II
SPECIAL TAX ALLOCATION FUND AND AUTHORIZING PAYMENT
OF THAT SURPLUS REVENUE TO THE MACON COUNTY TREASURER
FOR DISTRIBUTION TO AFFECTED TAXING DISTRICTS
ON A PRO RATA BASIS

for
TAX YEAR 2024 PAYABLE 2025

PREAMBLE

WHEREAS, on January 19, 2021, the Village of Mt. Zion, Macon County, Illinois (the “Village”) by its duly elected President and Village Board of Trustees and pursuant to 65 Illinois Compiled Statutes Section 5/11-74.4 *et. seq.* (the “TIF Act”) heretofore adopted a Redevelopment Plan and Projects; designated a Redevelopment Project Area; and adopted Tax Increment Allocation Financing for the Mt. Zion Route 121 Tax Increment Financing (TIF) District II (the “TIF District”); and

WHEREAS, on the November 16, 2020, the Village by its duly elected President and Village Board of Trustees and pursuant to the TIF Act approved and Authorized the Execution of an Intergovernmental Agreement with Mt. Zion Community Unit School District #3, the County of Macon, Richland Community College #537, Mt. Zion Township, Mt. Zion Fire Protection District, Mt. Zion Library District, Macon County Conservation District, Decatur Sanitary District, Macon County Health and Mental Health Board, and the Board of Trustees of the University of Illinois on behalf of Macon County Cooperative Extension (collectively the “Taxing Districts”) by Ordinance No. 2020-22 for the Mt. Zion Route 121 TIF District II; and

WHEREAS, pursuant to said Intergovernmental Agreement with the Taxing Districts, the Village Treasurer has determined and reported that as of December 31, 2025 the Village has received **\$494,631.04**, excluding interest, in total real estate tax distributions from the Macon County Treasurer for real estate tax increment generated by the TIF District in tax year 2024 payable 2025 (**Exhibit 1**); and

WHEREAS, the Village Treasurer has determined and reported that as of December 31, 2025, the Mt. Zion Route 121 Special Tax Allocation Fund includes a surplus of **\$187,789.91**, which represents seventy-five percent (75%) of the tax year 2024 payable 2024 real estate tax increment generated by the “Pre-existing Single-Family Residential Properties”, as defined in the Intergovernmental Agreement and fifteen percent (15%) of the tax year 2024 payable 2025 real estate tax increment for all other properties in the TIF District, which surplus amount may be paid to the Macon County Treasurer for distribution to taxing districts in the Redevelopment Project Area in accordance with the provisions of the TIF Act as shown in **Exhibit 2**; and

WHEREAS, the President and Village Board of Trustees of the Village hereby find and determine that it is appropriate to declare surplus in the amount of **\$187,789.91** and to cause that surplus to be distributed by the County Treasurer to the taxing districts as provided in the TIF Act.

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND VILLAGE BOARD OF TRUSTEES OF THE VILLAGE OF MT. ZION, MACON COUNTY, ILLINOIS:

1. The recitals set forth in the preamble to this Ordinance are hereby incorporated by reference as if fully set forth herein.
2. The President and Village Board of Trustees, pursuant to Sections 4-7 and 4-9 of the TIF Act and other applicable authority, hereby declare a surplus of funds in the Special Tax Allocation Fund in the amount of **\$187,789.91** to be distributed by the Macon County Treasurer to all the taxing districts in the Redevelopment Project Area as shown in **Exhibit 2**.
3. The Village Treasurer is hereby authorized and directed to pay such funds from the Special Tax Allocation Fund in the amount of **\$187,789.91** to the Macon County Treasurer for distribution to the taxing districts in the Redevelopment Project Area in accordance with the provisions of the TIF Act. Payment by the Village Treasurer shall be made after approval of this Ordinance, but not more than 180 days after the close of the Village's Fiscal Year 2025. The Village Treasurer also is authorized and directed to file a certified copy of this Ordinance with the Macon County Treasurer.
4. This Ordinance shall be in full force and effect from and after its passage and approval as provided by law and shall take effect upon its passage as required by law.

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PASSED, APPROVED AND ADOPTED by the Corporate Authorities of the Village of Mt. Zion, Macon County, Illinois, on the 9th day of February, A.D., 2026, and deposited and filed in the Office of the Village Clerk of said Village on that date.

PRESIDENT & TRUSTEES	AYE VOTE	NAY VOTE	ABSTAIN / ABSENT
Randy Doty			
Nate Patrick			
Chris Siudyla			
Jack Vance			
Evan West			
Phil Tibbs			
Lucas Williams, President			
TOTAL VOTES			

APPROVED:

ATTEST:

Village President

Village Clerk

ATTACHMENTS:

EXHIBIT 1: Mt. Zion Route 121 TIF District II Real Estate Tax Increment Distributions

EXHIBIT 2: Mt. Zion Route 121 TIF District II Surplus Distribution Calculation

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EXHIBIT 1

**Mt. Zion Route 121 TIF District II Real Estate Tax Increment Distributions
Received by the Village of Mt. Zion from the Macon County Treasurer
for tax year 2024 payable 2025**

Tax District Settlement

Tax Year - 2024

District/Levy	Taxes Extended			Un-collectable Taxes			Monies To Districts									Disbursed to Date
							Regular Taxes Collected		Other Parcel Special Collections			Other Monies			(=)	
	(+)	(+)	(=)	(+)	(+)	(=)	(+)	(+)	(+)	(+)	(+)	(+)				
	Initially Extended	Certificate of Error Changes	Adjusted Total Due	(+)	(+)	(=)	w/Refunds Regular Payments	(+)	Subs & Tax Sale	(+)	Forfeiture Recoveries	Sale In Error	Bank Interest	Other Collections		
MT ZION ROUTE 121 TIF																
CORPORATE	498,224.35	-3,481.22	494,743.13	0.00	112.09	112.09	481,774.81	12,856.23	0.00	0.00	0.00	517.46	0.00	0.00	495,148.50	495,148.50
	498,224.35	-3,481.22	494,743.13	0.00	112.09	112.09	481,774.81	12,856.23	0.00	0.00	0.00	517.46	0.00	0.00	495,148.50	495,148.50

EXHIBIT 2

Mt. Zion Route 121 TIF District II Surplus Distribution Calculation for tax year 2024 payable 2025

MT. ZION ROUTE 121 TIF DISTRICT II

2024 PAYABLE 2025

SURPLUS DISTRIBUTION CALCULATION

Estimated TIF II 2024 R.E. Tax Increment \$498,224.35
Total TIF II 2024 R.E. Tax Increment Received \$494,631.04
Total Surplus of 2024 R.E. Tax Increment \$187,789.91

Surplus Distribution:			\$141,095.47	\$34,304.58	\$175,400.05
Taxing District-Tax Code 12288	2024 Tax Rate	Share of Total Tax Rate	Share of 75% Surplus	Share of 15% Surplus	Totals - Tax Code 12288
Macon County	0.85164%	10.91%	\$15,394.64	\$3,742.90	\$19,137.54
Macon County Conservation District	0.10027%	1.28%	\$1,812.53	\$440.68	\$2,253.21
Macon County Cooperative Extension	0.02015%	0.26%	\$364.24	\$88.56	\$452.80
Macon County Health & Mental Health	0.22143%	2.84%	\$4,002.67	\$973.17	\$4,975.84
Decatur Sanitary District	0.32243%	4.13%	\$5,828.39	\$1,417.06	\$7,245.45
Mt. Zion Township	0.46205%	5.92%	\$8,352.23	\$2,030.68	\$10,382.91
Mt. Zion Fire District	0.48397%	6.20%	\$8,748.47	\$2,127.02	\$10,875.48
Mt. Zion Library District	0.19071%	2.44%	\$3,447.36	\$838.16	\$4,285.52
Mt. Zion Unit School District #3	3.77576%	48.37%	\$68,252.39	\$16,594.22	\$84,846.61
Richland Community College #537	0.54149%	6.94%	\$9,788.22	\$2,379.81	\$12,168.04
Village of Mt. Zion	0.83558%	10.71%	\$15,104.33	\$3,672.32	\$18,776.65
Totals	7.80548%	100.00%	\$141,095.47	\$34,304.58	\$175,400.05

Surplus Distribution:			\$898.61	\$11,123.56	\$12,022.17
Taxing District-Tax Code 12293	2024 Tax Rate	Share of Total Tax Rate	Share of 75% Surplus	Share of 15% Surplus	Totals - Tax Code 12293
Macon County	0.85164%	10.91%	\$98.05	\$1,213.67	\$1,311.71
Macon County Conservation District	0.10027%	1.28%	\$11.54	\$142.89	\$154.44
Macon County Cooperative Extension	0.02015%	0.26%	\$2.32	\$28.72	\$31.04
Macon County Health & Mental Health	0.22143%	2.84%	\$25.49	\$315.56	\$341.05
Decatur Sanitary District	0.32243%	4.13%	\$37.12	\$459.49	\$496.61
Mt. Zion Township	0.46205%	5.92%	\$53.19	\$658.47	\$711.66
Mt. Zion Fire District	0.48397%	6.20%	\$55.72	\$689.70	\$745.42
Mt. Zion Library District	0.19071%	2.44%	\$21.96	\$271.78	\$293.74
Mt. Zion Unit School District #3	3.77576%	48.37%	\$434.69	\$5,380.82	\$5,815.51
Richland Community College #537	0.54149%	6.94%	\$62.34	\$771.68	\$834.01
Village of Mt. Zion	0.83558%	10.71%	\$96.20	\$1,190.78	\$1,286.98
Totals	7.80548%	100.00%	\$898.61	\$11,123.56	\$12,022.17

MT. ZION ROUTE 121 TIF DISTRICT II
2024 PAYABLE 2025
SURPLUS DISTRIBUTION CALCULATION

	Surplus Distribution (15%):		\$367.69
Taxing District-Tax Code 12294	2024 Tax Rate	Share of Total Tax Rate	Totals - Tax Code 12294
Macon County	0.85164%	11.38%	\$41.85
Macon County Conservation District	0.10027%	1.34%	\$4.93
Macon County Cooperative Extension	0.02015%	0.27%	\$0.99
Macon County Health & Mental Health	0.22143%	2.96%	\$10.88
Mt. Zion Township	0.46205%	6.17%	\$22.70
Mt. Zion Fire District	0.48397%	6.47%	\$23.78
Mt. Zion Library District	0.19071%	2.55%	\$9.37
Mt. Zion Unit School District #3	3.77576%	50.46%	\$185.53
Richland Community College #537	0.54149%	7.24%	\$26.61
Village of Mt. Zion	0.83558%	11.17%	\$41.06
Totals	7.48305%	100.00%	\$367.69

SUMMARY OF TOTAL SURPLUS DISTRIBUTION		
Taxing District	2024 Tax Rate	Total Share of Surplus
Macon County	0.85164%	\$20,491.10
Macon County Conservation District	0.10027%	\$2,412.57
Macon County Cooperative Extension	0.02015%	\$484.82
Macon County Health & Mental Health	0.22143%	\$5,327.77
Decatur Sanitary District	0.32243%	\$7,742.07
Mt. Zion Township	0.46205%	\$11,117.27
Mt. Zion Fire District	0.48397%	\$11,644.68
Mt. Zion Library District	0.19071%	\$4,588.63
Mt. Zion Unit School District #3	3.77576%	\$90,847.64
Richland Community College #537	0.54149%	\$13,028.66
Village of Mt. Zion	0.83558%	\$20,104.70
Totals	7.80548%	\$187,789.91

Board Memorandum

TO: Honorable Mayor and Village Trustees

FR: Julie Miller, Village Administrator

RE: Ordinance Amending Chapter 22, Section 22-8 Mailbox Regulations

DT: February 4, 2026

Presented for consideration is an ordinance amending the amount the Village will reimburse for damage to a mailbox. Accidents happen during the winter months during snow removal. To-date this winter, the Village has issued five (5) reimbursements, and one (1) claim has been forwarded to our liability insurance provider. Mailboxes that exceed the established limit, such as concrete/masonry mailboxes are filed with IMLRMA.

The current reimbursement schedule is below:

Post \$60.00

Mailbox \$60.00

Maximum reimbursement for post and/or mailbox \$120.00

The attached amending ordinance raises the reimbursement to \$200.00 for post and/or mailbox. The last time the reimbursement amount was changed was in 2016.

Proposed Motion:

To approve the attached Ordinance No. 2026-2 An Ordinance Amending Chapter 22, Section 22-8 Mailbox Regulations of the Mt. Zion Code of Ordinances as presented.

ORDINANCE NO. 2026-2

**AN ORDINANCE AMENDING CHAPTER 22, SECTION 22-8
MAILBOX REGULATIONS
OF THE MT. ZION CODE OF ORDINANCES**

BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MT. ZION, MACON COUNTY, ILLINOIS, AS FOLLOWS:

WHEREAS, the Illinois Municipal Code, 65 ILCS 5/1-2-1, provides that the corporate authorities of each municipality may pass all ordinances and make all rules and regulations proper or necessary, to carry into effect the powers granted to municipalities, with such fines or penalties as may be deemed proper; and,

WHEREAS, the Village of Mt. Zion is a non-home rule Illinois municipality pursuant to the Constitution of the State of Illinois of 1970, as amended; and,

WHEREAS, the Board of Trustees has determined that it is in the best interest of the general public that Section 22-8(d) be amended to increase the maximum reimbursement for damages to a mailbox; and

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF MT. ZION, MACON COUNTY, ILLINOIS:

SECTION 1. Recitals. The preliminary paragraphs set forth above are incorporated herein as part of this Ordinance.

SECTION 2. Amendment of Sec. 22-8 (d) Damage by village is hereby amended such that subparagraph (d) is hereby amended to read as follows:

(d) Damage by village. If a mailbox located within the village's right-of-way is damaged by the village, then the village shall be required to, but only to reimburse the owner for damages in the amounts as follows:

(1) Not more than \$200.00 for replacement of post and/or mailbox.

PASSED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE
OF MT. ZION, MACON COUNTY, ILLINOIS, ON THE 9th DAY OF FEBRUARY 2026.

DOTY _____

SUIDYLA _____

PATRICK _____

VANCE _____

WEST _____

TIBBS _____

Village Clerk

APPROVED:

Village President

ATTEST:

Village Clerk

____ Ayes ____ Nays

STATE OF ILLINOIS)
) SS
COUNTY OF MACON)

I, the undersigned, Clerk of the Village of Mt. Zion, do hereby certify that the above and foregoing is a true, perfect and correct copy of Ordinance No. 2026-2 adopted at a meeting of the Board of Trustees of said Village held on February 9, 2026 and that the original of said Ordinance is in my custody as such Clerk pursuant to law.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of said Village this 9th day of February 2026.

Clerk - The Village of Mt. Zion

Board Memorandum

TO: Honorable Mayor and Village Trustees

FR: Dawn Reynolds, Village Clerk

RE: Resolution Approving the Release of Closed Session Minutes as Authorized by the Illinois Open Meetings Act

DT: February 2, 2026

Presented for consideration is a resolution approving the release of closed session minutes. State Statutes require the review of closed session minutes semi-annually and all minutes with resolved issues should be opened to the public. Enclosed are copies of those minutes for your review. All minutes have been previously approved and signed off by each board member. If you review the minutes and feel that the issues are not resolved, please contact me prior to the meeting. The board can enter closed session to discuss any concerns before approving the resolution to open the attached list of closed session meeting minutes.

Proposed Motion:

To approve the attached Resolution No. 2026-2 Approving the Release of Closed Session Minutes as Authorized by the Illinois Open Meetings Act as presented.

RESOLUTION NO. 2026-2

February 9, 2026

**A RESOLUTION APPROVING THE RELEASE OF CLOSED SESSION MINUTES AS
AUTHORIZED BY THE ILLINOIS OPEN MEETINGS ACT**

WHEREAS, the Mayor and Village Board of Trustees of Mt. Zion have met from time to time in closed session for purposes authorized by the Illinois Open Meeting Act; and

WHEREAS, pursuant to the requirements of Illinois Compiled Statutes, 5ILCS 120/2.06, the Mayor and Village Board of Trustees have reviewed all closed session minutes; and

WHEREAS, they have determined that a need for confidentiality does not still exist as to the closed session minutes set forth on Schedule "A" attached hereto.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND VILLAGE BOARD OF TRUSTEES OF THE VILLAGE OF MT. ZION, MACON COUNTY, ILLINOIS, as follows:

SECTION 1: The Closed Session Minutes from those meetings set forth on Schedule "A" attached hereto are hereby released.

SECTION 2: This Resolution shall be in full force and effect from and after its passage.

DOTY _____
SIUDYLA _____
PATRICK _____

WEST _____
VANCE _____
TIBBS _____

Passed this 9th day of February, 2026.

Village Clerk

Approved:

Village President

Attest:

Village Clerk

SCHEDULE "A"

February 9, 2026

CLOSED SESSION MINUTES RECOMMENDED FOR RELEASE:

May 19, 2025	Collective Bargaining
June 16, 2025	Collective Bargaining
November 17, 2025	Personnel

Board Memorandum

TO: Honorable Mayor and Village Trustees

FR: Dawn Reynolds, Village Clerk

RE: Resolution Approving the Destruction of Audio or Video Recordings of Closed Session Meetings as Authorized by the Illinois Open Meetings Act

DT: February 2, 2026

Presented for consideration is a resolution approving the destruction of audio or video recordings of closed session meetings. State Statutes require the recording of all closed sessions and permits governmental bodies to destroy the verbatim records if the minutes have been approved and at least 18 months have passed since the meeting date. The recording of the meeting may be erased even if the minutes have not been released.

The attached resolution lists the date to be destroyed. The minutes from this meeting have been approved.

Proposed Motion:

To approve the attached Resolution No. 2026-3 Approving the Destruction of Audio or Video Recordings of Closed Session Meetings as Authorized by the Illinois Open Meetings Act as presented.

RESOLUTION NO. 2026-3

February 9, 2026

**A RESOLUTION APPROVING THE DESTRUCTION OF AUDIO OR VIDEO RECORDINGS
OF CLOSED SESSION MEETINGS AS AUTHORIZED BY THE
ILLINOIS OPEN MEETINGS ACT**

WHEREAS, the Open Meetings Act requires governmental bodies to audio or video record their closed meetings; and

WHEREAS, the Open Meetings Act permits governmental bodies to destroy the verbatim record of closed meetings without notification to or the approval of a Records Commission or the State Archivist not less than eighteen (18) months after the completion of the meeting recorded, but only after:

1. It approves the destruction of a particular recording; and
2. Approves written minutes of the closed meeting; and

WHEREAS, for the verbatim record by tape of the meeting(s) set forth in Section 1 of this Resolution, at least eighteen (18) months have passed since the completion of those meetings, and this governmental body has approved written minutes for each of the meetings or portions of meetings set forth in Section 1; and

WHEREAS, this governmental body may order the destruction of the verbatim record even if it continues to withhold the approved written minutes of the closed session until some later period of time;

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND VILLAGE BOARD OF TRUSTEES OF THE VILLAGE OF MT. ZION, MACON COUNTY, ILLINOIS, as follows:

SECTION 1: Based upon the statements made within the preamble to this resolution, the Mayor and Village Board of Trustees of the Village of Mt. Zion hereby order the destruction of the verbatim record being an audio or video tape of the following meetings:

March 18, 2024

Litigation

SECTION 2: This Resolution shall be in full force and effect from and after its passage and approval according to law.

DOTY _____
SIUDYLA _____
PATRICK _____

WEST _____
VANCE _____
TIBBS _____

Passed this 9th day of February, 2026.

Village Clerk

Approved:

Village President

Attest:

Village Clerk

Board Memorandum

TO: Honorable Mayor and Village Trustees

FR: Julie Miller, Village Administrator

RE: Ordinance Adding Territory to the Enterprise Zone and Approving the Amendment of the Enacting Ordinance and Intergovernmental Agreement – Mt. Zion Community Drive Redevelopment

DT: February 4, 2026

Presented for consideration is an ordinance adding territory to the Enterprise Zone for the Mt. Zion Community Drive Project. The Decatur Macon County Enterprise Zone Board has approved the request for the boundary amendment to include additional parcels into the Decatur Macon County Enterprise Zone.

If approved and added to the Enterprise Zone, the developer can request a sales tax exemption on building materials for the project. As additional information, I will place a copy of the 2025 Enterprise Zone Annual Report on the board table for your review during the meeting.

The next step is to receive approval from the respective County Boards, Village Boards, and City Councils to amend the designating ordinance to include the parcels. Attached, you will find the ordinance, parcel legal description, and maps for the potential project.

Proposed Motion:

To approve Ordinance No. 2026-3 Adding Territory to the Enterprise Zone and Approving the Amendment of the Enacting Ordinance and Intergovernmental Agreement for the Mt. Zion Community Drive Project as presented.

ORDINANCE NO. 2026-3

**AN ORDINANCE ADDING TERRITORY TO ENTERPRISE ZONE AND APPROVING THE AMENDMENT OF
THE ENACTING ORDINANCE AND INTERGOVERNMENTAL AGREEMENT
Mt. Zion Community Drive Redevelopment**

BE IT ORDAINED BY VILLAGE OF MT. ZION, ILLINOIS:

Section 1: That Ordinance No. 2014-15-13 and the Decatur Macon County Enterprise Zone Intergovernmental Agreement, passed on the 1st day of December, 2014 be, and the same is hereby amended at Addendum A thereof by adding to the end of said Addendum the following:

Amendment 11

Addendum A

12-17-03-102-068
12-17-03-102-067
12-17-03-102-066
12-17-03-102-065
12-17-03-102-064
12-17-03-102-063
12-17-03-102-062
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12-17-03-102-051
12-17-03-102-050
12-17-03-102-049
12-17-03-102-048

Lots 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, and 74 of Mt. Zion Village East Second Addition, as per Plat recorded in Book 5000, on Page 131 of the Records in the Recorder's Office of Macon County, Illinois. Situated in Macon County, Illinois.

Connector Strip

A 3-foot-wide connector strip from the Southwest corner of the property identified by PIN 12-17-03-102-048 along the Northern side of E Woodland Ln connecting approximately 17 feet South of the Northeast corner of the property identified by PIN 12-17-04-233-021 which is currently in the existing enterprise zone.

PASSED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MT. ZION, MACON COUNTY, ILLINOIS, ON THE 9th DAY OF FEBRUARY 2026.

DOTY _____
PATRICK _____
WEST _____

SUIDYLA _____
VANCE _____
TIBBS _____

Village Clerk

APPROVED:

Village President

ATTEST:

Village Clerk

____ Ayes ____ Nays

STATE OF ILLINOIS)
) SS
COUNTY OF MACON)

I, the undersigned, Clerk of the Village of Mt. Zion, do hereby certify that the above and foregoing is a true, perfect and correct copy of Ordinance No. 2026-3 adopted at a meeting of the Board of Trustees of said Village held on February 9, 2026 and that the original of said Ordinance is in my custody as such Clerk pursuant to law.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of said Village this 9th day of February 2026.

Clerk - The Village of Mt. Zion

ADDENDUM A

12-17-03-102-068
12-17-03-102-067
12-17-03-102-066
12-17-03-102-065
12-17-03-102-064
12-17-03-102-063
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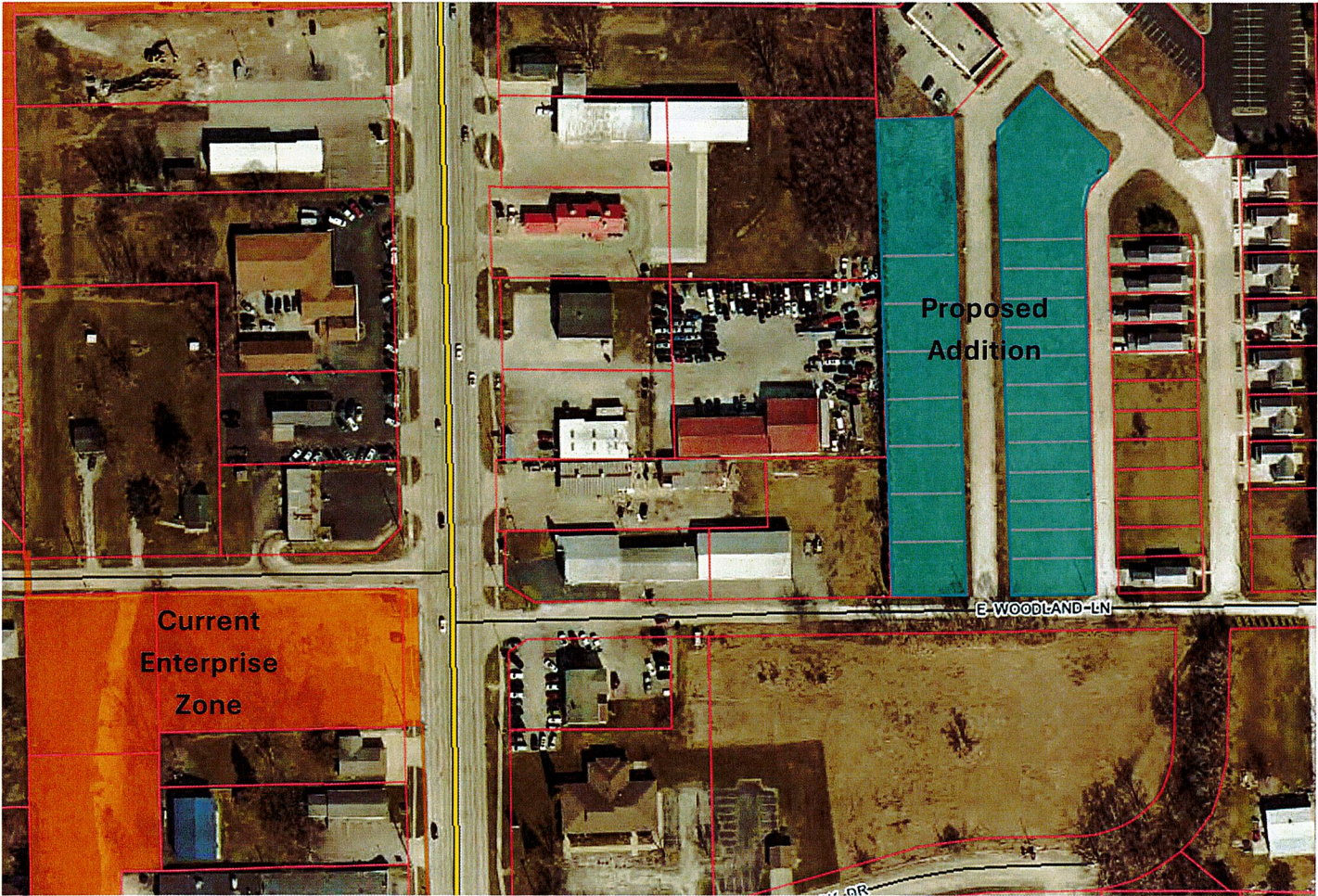
Lots 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, and 74 of Mt. Zion Village East Second Addition, as per Plat recorded in Book 5000, on Page 131 of the Records in the Recorder's Office of Macon County, Illinois. Situated in Macon County, Illinois.

Connector Strip

A 3-foot-wide connector strip from the Southwest corner of the property identified by PIN 12-17-03-102-048 along the Northern side of E Woodland Ln connecting approximately 17 feet South of the Northeast corner of the property identified by PIN 12-17-04-233-021 which is currently in the existing enterprise zone.

ADDENDUM B

PIN	Owner	Size (Acres)
12-17-03-102-068	LEWIS STEVEN A	
12-17-03-102-067	LEWIS PROPERTY DEVELOPMENT LLC	
12-17-03-102-066	LEWIS PROPERTY DEVELOPMENT LLC	
12-17-03-102-065	LEWIS PROPERTY DEVELOPMENT LLC	
12-17-03-102-064	LEWIS PROPERTY DEVELOPMENT LLC	
12-17-03-102-063	LEWIS PROPERTY DEVELOPMENT LLC	
12-17-03-102-062	LEWIS PROPERTY DEVELOPMENT LLC	
12-17-03-102-061	LEWIS PROPERTY DEVELOPMENT LLC	
12-17-03-102-060	LEWIS PROPERTY DEVELOPMENT LLC	
12-17-03-102-059	LEWIS PROPERTY DEVELOPMENT LLC	
12-17-03-102-058	LEWIS PROPERTY DEVELOPMENT LLC	Approx. 2.2
12-17-03-102-057	LEWIS PROPERTY DEVELOPMENT LLC	
12-17-03-102-056	LEWIS PROPERTY DEVELOPMENT LLC	
12-17-03-102-055	LEWIS PROPERTY DEVELOPMENT LLC	
12-17-03-102-054	LEWIS PROPERTY DEVELOPMENT LLC	
12-17-03-102-053	LEWIS PROPERTY DEVELOPMENT LLC	
12-17-03-102-052	LEWIS PROPERTY DEVELOPMENT LLC	
12-17-03-102-051	LEWIS PROPERTY DEVELOPMENT LLC	
12-17-03-102-050	LEWIS PROPERTY DEVELOPMENT LLC	
12-17-03-102-049	LEWIS PROPERTY DEVELOPMENT LLC	
12-17-03-102-048	LEWIS PROPERTY DEVELOPMENT LLC	



ADDENDUM B



Board Memorandum

TO: Honorable Mayor and Village Trustees

FR: Corey McKenzie, Village Treasurer

RE: Discussion and Approval of a Resolution Authorizing Execution of a Service Agreement with the Lowest Responsible Bidder for the Supply of Electricity for Residential and Small Commercial Retail Customers Who Do Not Opt Out of Such a Program

DT: February 3, 2026

Attached is a resolution authorizing the Mayor or the Village Administrator to sign and execute the contract with the lowest responsible bidder to aggregate the residential and small commercial retail electric loads located within the Village. Due to the nature of the bidding process, and the daily changing of electrical prices, it could potentially limit the Village on the pricing it could obtain. The Stone River Group will negotiate a price on our behalf and make a recommendation. At that time, the Mayor or the Village Administrator and the Clerk will have to sign the agreement and have it submitted within the applicable time limit.

The Village Board has passed this same resolution with The Stone River Group in the past.

The agreement to retain the services of The Stone River Group as our consultants in the procurement process for the new service agreement is also included.

Proposed Motion:

To approve Resolution No. 2026-4 Authorizing Execution of a Service Agreement with the Lowest Responsible Bidder for the Supply of Electricity for Residential and Small Commercial Retail Customers and the Agreement for Consulting Services with The Stone River Group as presented.

RESOLUTION NO. 2026-4

A RESOLUTION AUTHORIZING EXECUTION OF A SERVICE AGREEMENT WITH THE LOWEST RESPONSIBLE BIDDER FOR THE SUPPLY OF ELECTRICITY FOR RESIDENTIAL AND SMALL COMMERCIAL RETAIL CUSTOMERS WHO DO NOT OPT OUT OF SUCH A PROGRAM (MUNICIPAL ELECTRIC AGGREGATION)

WHEREAS, Section 1-92 of the Illinois Power Agency Act, 20 ILCS 3855/1- 92, permits a municipality, if authorized by referendum, to adopt an ordinance by which it may operate a program to solicit bids and enter into service agreements for the sale and purchase of electricity and related services and equipment to residential and small commercial customers who do not opt-out of such a program; and

WHEREAS, the Village of Mt. Zion ("Village"), in a referendum held on November 2012, submitted the public question of whether it should operate the program as an opt-out program; and

WHEREAS, the referendum passed by a majority vote of the qualified electors voting on the question; and

WHEREAS, the Village finds that the best interests of the Village are served by entering into an agreement with the lowest responsible bidder, pursuant to 20 ILCS 3855/1-92, to aggregate the residential and small commercial retail electric loads located within the Village and to arrange for competitive electric supply to these retail electrical accounts; and

WHEREAS, because electricity is a commodity for which supply bids typically are made each morning and expire the same day at the close of business, the Village must act promptly to accept any such desired bid in order to contractually guarantee a per kilowatt hour electric rate for its residential and small commercial customers.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF MT. ZION, MACON COUNTY, ILLINOIS, AS FOLLOWS:

Section 1: The Mayor of the Village of Mt. Zion, Illinois or the Administrator of the Village of Mt. Zion, Illinois, be and the same is hereby authorized to execute and deliver and the Village Clerk of the Village of Mt. Zion, Illinois, be and the same is hereby authorized to attest to said execution of a service agreement with the lowest responsible bidder for the supply of electricity for residential and small commercial retail customers who do not opt out of such a program, said execution and attestation to take place within the applicable time constraints required by the bidder; provided, however, that the energy price to be paid per kilowatt hour pursuant to the agreement is less than the default rate currently in effect, resulting in savings for the Village's residential and small commercial retail customers.

Section 2: This Resolution shall be effective immediately and shall remain in effect until such time as the year 2026 electricity aggregation program electric supplier selection process has been completed.

**PASSED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MT.
ZION, MACON COUNTY, ILLINOIS, ON THE 9TH DAY OF FEBRUARY 2026.**

TIBBS _____

SIUDYLA _____

WEST _____

PATRICK _____

VACE _____

DOTY _____

Mayor

ATTEST:

Village Clerk

AGREEMENT FOR CONSULTING SERVICES ELECTRICITY AGGREGATION PROGRAM

This agreement is entered into on February 9th, 2026, by and between THE STONE RIVER GROUP LLC, 9668 Crossbow Dr, Bloomington, IL 61705 ("SRG") and the Village of Mt. Zion, an Illinois municipal corporation, 1400 Mt. Zion Parkway, Mt. Zion, IL 62549 ("Town").

The Town, in 2012, adopted an Opt-Out Electricity Aggregation Program ("Aggregation Program") for eligible electric accounts within its jurisdiction, which was adopted by Ordinance 2012-2013-7 and approved by the voters at the consolidated election of November 6, 2012, in accordance with the Illinois Power Agency Act

The service agreement with the current electricity supplier under the program expires on December 31st, 2027, and the Town will need to go through the procurement process for a new service agreement to begin before December 31st, 2027.

The Town desires to retain the services of SRG as a consultant in the procurement process for the new service agreement

The parties agree as follows:

Article 1. Services provided by SRG

1-1. Assistance in communicating with the public. SRG shall provide assistance to the Town in communicating with the public in accordance with all legal requirements and through appropriate means.

1-2. Electricity Service Agreement procurement.

(a) SRG shall provide the Town with a list of potential suppliers and assist the Town in preparing a Request for Proposals from qualified suppliers capable of providing electricity to meet the needs of residential and small commercial retail customers within the Town who do not opt out of the program.

(b) Upon the Town receiving responses to its Request for Proposals, SRG shall assist the Town and its representatives, in reviewing and evaluating the price and other terms and conditions in each proposal and the qualifications, including capacity and reliability, of each of the suppliers with the aim of obtaining the best price and most favorable terms and conditions for electricity supplied to residential and small commercial retail customers within the Town who do not opt out of the program.

(c) SRG shall investigate and advise the Town as to the potential for aggregating electricity supply with other municipalities and counties to leverage purchasing power, if there is an advantage to doing so.

(d) Upon the Town selecting an electricity supplier, SRG shall assist the City in negotiating the proposed contract.

2-3. Assistance in providing information to residential and small commercial retail customers.

(a) SRG shall assist the Town in providing information (content) to residential and small commercial retail customers within the Town, but in no event shall SRG be required to bear any costs associated with dispensing such information.

(b) SRG agrees to provide all of the following services as reasonably requested by the Town.

- (1) Provide electricity residential opt-out services;
- (2) Coordinate efforts with the Illinois Commerce Commission.
- (3) Create and execute bids with multiple suppliers with final selection of an electric supplier to be decided by the Town.
- (4) Negotiate fees for the Town with winning suppliers in an amount to cover administrative expenses for the Town.

Article 2. Town obligations

2-1. Exclusivity. The Town agrees to use SRG as its exclusive consultant in arranging for the supply of electricity for the duration of the service agreement to begin June 1st, 2022 under the terms and conditions set forth in this agreement.

2-2. Compensation. Town agrees that SRG fees will be paid by the selected electricity supplier at a rate of \$.00075 per kWh (volumetrically) for electricity purchased for the duration of the municipal contract.

Article 3. Obligations of both parties

3-1. Confidentiality. The Parties acknowledge that certain customer information obtained from Ameren Illinois or the selected electricity supplier must be held in confidence in accordance with legal requirements and each of the Parties agree to fully comply with all of its legal obligations regarding confidential customer information.

3-2. Conformity with legal requirements.

(a) The Parties agree to fully comply with all rules, regulations, directives, and policies regarding the Aggregation of Electricity Program adopted or issued by the Illinois Commerce Commission, the Illinois Attorney General or any other relevant governmental agency or authority.

(b) The Parties agree to amend or otherwise modify this Agreement to conform to such rules, regulations, directives or policies to the extent that it may be necessary to do so.

3-3. Warranties. Each Party hereto expressly warrants and represents to the other Party that it has been duly authorized to execute this Agreement and to perform all of the obligations contained herein.

3-4. Notices. All requests, notices, demands, authorizations, directions, consents,

waivers or other documents required by this Agreement shall be in writing and shall be delivered in person to, or shall be mailed by certified or registered mail, postage prepaid, addressed as:

To SRG:

The Stone River Group LLC
9668 Crossbow Dr
Bloomington, IL 61705

To Town:

Town Clerk
Town of _____
Address _____, IL _____ with copy

To:
Director of Facilities and Energy
Management
Town _____
Address _____
Town/Village _____, IL Zip _____

Article 4. Term and termination

4-1. Term. The Agreement commences on February 9th, 2026, and continues through December 31st, 2027.

4-2. Termination by Town. The Town may terminate this Agreement at any time by giving SRG 30 days' advance written notice. In the event this Agreement is terminated by Town prior to its natural expiration, SRG shall be paid the term of electricity purchased through the residential small commercial opt-out contract by the current alternative supplier.

Article 5. General provisions

4-1. Binding nature of Agreement; assignment.

(a) This Agreement is binding upon and inure to the benefit of the Parties and their respective successors and assigns. This contract is intended for the benefit of each party and no other person or entity has rights under this contract, whether as a third-party beneficiary or otherwise.

(b) No party may assign its rights and obligations under this Agreement without the prior written consent of the other party.

4-2. Severability. If any provision of this Agreement is held invalid, such provision is deemed to be removed from the Agreement, and its invalidity does not affect any of the other provisions of this Agreement.

4-3. No waiver. The failure of either Party to insist upon the strict and prompt performance of the terms, covenants, agreements, and conditions in this Agreement, or any of them, imposed upon the other Party, may not be construed as a waiver or relinquishment of that Party's rights thereafter to enforce any the term, covenant, agreement, or condition, which shall continue in full force and effect.

4-4. Amendments. No amendment, modification, addition, deletion, revision,

alteration, or other change to this Agreement is effective unless and until it is reduced to writing and approved by the duly authorized representative of each Party.

4-5. Status of SRG as independent contractor. The Parties acknowledge and agree that The SRG is an independent contractor and is not an agent or employee of Town. Nothing in this Agreement may be construed to create a relationship between SRG and Town of a partnership, association, or joint venture.

4-6. Choice of law and jurisdiction. This Agreement is governed by the laws of the State of Illinois. In any legal action relating to this Agreement or the parties obligations hereunder, venue shall lie in the Circuit Court of McLean County, Illinois.

The Parties are signing this Agreement as of the date set forth in the introductory clause.

Municipality

Name:

Title:

Signature:

The Stone River Group LLC

Name:

Title:

Signature:

Item: 8
Date: 2/9/2026

Board Memorandum

TO: Honorable Mayor and Village Trustees

FR: Julie Miller, Village Administrator

RE: Cannabis Dispensary Presentation by Elevate Cannabis – Discussion Only

DT: February 4, 2026

A representative from Elevate Cannabis will be present to make a presentation regarding a potential dispensary. Elevate Cannabis' retail division is Key Cannabis. They currently operate dispensaries in Missouri, Arizona and Illinois. The closest Illinois facility is located in Carbondale.