

ORDINANCE NO. 2026- 1

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.

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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:

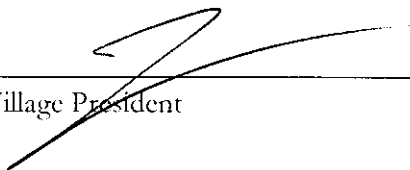
1. The recitals set forth in the preamble to this Ordinance are hereby incorporated by reference as if fully set forth herein.
2. The President and Village Board of Trustees, pursuant to Sections 4-7 and 4-9 of the TIF Act and other applicable authority, hereby declare a surplus of funds in the Special 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	X		
Nate Patrick			X
Chris Siudyla	X		
Jack Vance	X		
Evan West	X		
Phil Tibbs	X		
Lucas Williams, President			
TOTAL VOTES	5	0	1

APPROVED:



Village President

ATTEST:



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

File: MT_ZION_TIF II Rt 121 Ordinances\Surplus Mt. Zion Rt 121 - 2024 Surplus Declaration Ordinance.apd

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		
	(+) Initially Extended	(+) Certificate of Error Changes	(+) (=) Adjusted Total Due	(+) Forfeited	(+) Subd to Trustee	(+) (=) Total Un-collectable	Regular Taxes Collected		Other Parcel Special Collections			Other Monies			(=) Total	
							(+) Regular Payments w/Refunds	(+) Subs & Tax Sale	(+) In Lieu of	(+) Forfeiture Recoveries	(+) Sale In Error	(+) Bank Interest	(+) Other Collections			(+) Road & Bridge Redistribute
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	
	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	

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