



VILLAGE OF MT. ZION
Mayor and Village Board of Trustees
Agenda
Monday, August 18, 2025
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 – July 21, 2025
- c) Fund Warrants – August 18, 2025
- d) Treasurer's Report – July 2025

Old Business: None

New Business:

- 1) Microtransit Service Presentation & Update – Randy Phipps
- 2) Consideration and action on Change Order #1 & Final Pay Estimate – 2025 Fawn Court and Goodwin Park Resurfacing Projects
- 3) Consideration and action on Request for Tax Levy Funding – Mt. Zion Police Pension Fund
- 4) Consideration and action on Resolution No. 2025-14 A Resolution Approving the Release of Closed Session Minutes as Authorized by the Illinois Meetings Act
- 5) Consideration and action on Resolution No. 2025-15 A Resolution Approving the Destruction of Audio or Video Recordings of Closed Session Minutes as Authorized by the Illinois Open Meetings Act
- 6) Mt. Zion Pavement Assessment Presentation – Corey McKenzie
- 7) Administrator & Staff Items
- 8) Mayor & Trustee Items
- 9) 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
- 10) Adjournment

1400 Mt. Zion Parkway
Mt. Zion, Illinois 62549
217-864-5424
217-864-5935 Fax
www.mtzion.com

VILLAGE BOARD OF TRUSTEES
MEETING MINUTES
July 21, 2025
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, and Phil Tibbs. Also present were Village Administrator, Julie Miller, Village Attorney, Ross Munsterman, Chief of Police, Adam Skundberg, Village Treasurer, Corey McKenzie, and Village Clerk, Dawn Reynolds. Jack Vance and Evan West were absent.

Pledge of Allegiance

Public Forum: Two (2) people were present.

Darcy Grinestaff, a 60-year resident, addressed the Board regarding solar zoning issues. Mr. Grinestaff asked the Board to consider pushing solar farms at least 2 miles outside of Village limits.

Consent Agenda: A motion was made by Trustee Siudyla to approve the Consent Agenda as presented, seconded by Trustee Doty. A breakdown of Fund Warrants for the period ending July 21, 2025 is as follows: General Fund - \$371,758.77, Audit - \$7,860.00, Motor Fuel Tax - \$13,858.07, BDD - \$152,733.25, Rt/ 121 TIF District - \$22,269.75, Water Revenue Fund - \$116,750.53, and Sewer Revenue Fund - \$52,914.56. A roll call vote was taken: Doty-yea, Siudyla-yea, Patrick-yea, and Tibbs-yea. Motion carried 4-yea, 0-nay, 2-absent.

Consideration and action on Resolution 2025-13 A Resolution Approving the Contract Agreement with the Policemen's Benevolent Labor Committee: Administrator Miller presented for consideration a resolution approving the contract agreement between the Village of Mt. Zion and the Police Benevolent Labor Committee. The current contract expires on December 31, 2028.

Administrator Miller went over the changes in the contract. Attorney Munsterman explained the change in language for overtime compensation to a 36 hour work week and a 44 hour work week (80 hour pay period).

A motion was made by Trustee Patrick to approve Resolution 2025-13 A Resolution Approving the Contract Agreement with the Policemen's Benevolent Labor Committee subject to changes in Article 10, Section 1 Regarding Overtime Compensation to 80 hours, seconded by Trustee Tibbs. A roll call vote was taken: Doty-yea, Siudyla-yea, Patrick-yea, and Tibbs-yea. Motion carried 4-yea, 0-nay, 2-absent.

Consideration and action on Ordinance 2025-13 An Ordinance Amending Chapter 119: Zoning Code of the Village of Mt. Zion, Illinois Code of Ordinances: Administrator Miller presented for consideration an ordinance amending the Village's zoning code to address wind and solar renewable energy systems. Under Illinois law, the Village cannot ban wind and solar energy systems. The Village can regulate the systems only to the extent allowed by the State. The ordinance will require anyone wishing to install a wind or solar energy system to obtain a special use permit after a public hearing has been held and the plans have been reviewed to ensure they follow design standards established by the State of Illinois.

Discussion was held regarding the request by Darcy Grinestaff and the recent Harry Land Road solar farm approved by Macon County. Municipalities and counties in Illinois have different State Statutes that must be followed.

The special use permit process does not apply to residential or commercial energy systems for generation of electricity for their own personal use.

A motion was made by Trustee Siudyla to approve Ordinance 2025-13 An Ordinance Approving Chapter 119: Zoning Code of the Village of Mt. Zion, Illinois Code of Ordinances as presented, seconded by Trustee Patrick. A roll call vote was taken: Doty-yea, Siudyla-yea, Patrick-yea, and Tibbs-yea. Motion carried 4-yea, 0-nay, 2-absent.

Administrator & Staff Items:

Administrator Miller gave kudos to Treasurer McKenzie for a successful Blue Ribbon Day event. Miller also thanked the Police Department for traffic control and the Public Works Department for set up and clean up. Miller reported that she attended a micro transit meeting with Cass Marketing and the program will roll out on August 11th.

Mayor & Trustee Items:

Trustee Doty inquired about wraps for stainless steel light boxes around the Village, offering an art contest with the school district.

Trustees thanked staff for Blue Ribbon Days.

Adjournment: A motion was made by Trustee Patrick to adjourn the July 21, 2025 Village Board meeting, seconded by Trustee Doty. A voice vote was unanimous; motion carried. The meeting was adjourned at 5:49 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: August 14, 2025

Attached is a list of Fund Warrants for the period ending August 18, 2025. The total of all Fund Warrants for the period is \$445,360.60. It is recommended that the Fund Warrants be approved for payment.

Proposed Motion:

Approval of the Fund Warrants for the period ending August 18, 2025.

Vendor Name	Vendor & GL Account	Description	Invoice Number	Invoice Amount
BLUE CROSS-BLUE SHIELD	01.11.451 HEALTH/LIFE/DENTAL	HEALTH INSURANCE PREMIUMS	08/13/2025	1,878.84
CLARK, KELLY DDS	01.11.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	07/30/2025	67.75
CLARK, KELLY DDS	01.11.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	07-30-2025	16.25
CLARK, KELLY DDS	01.11.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	7/30/2025	15.25
DEARBORN LIFE INSURANCE CO.	01.11.451 HEALTH/LIFE/DENTAL	LIFE INSURANCE PREMIUMS	08/13/2025	102.80
REYNOLDS, CHAD	01.11.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL REIMBURSEMENT	08/13/2025	57.00
DUNKER ELECTRIC SUPPLY	01.11.511 R & M BUILDING	KITCHEN LIGHT REPAIR	214171-00	37.96
I-57 ROOFING	01.11.511 R & M BUILDING	ROOF REPAIR	593668	3,310.46
NELSON'S TERMITE & PEST CONTRO	01.11.511 R & M BUILDING	MONTHLY PEST CONTROL	262027	40.85
G.R.I.T.Y.S.	01.11.536 JANITORIAL SERVICES	JANITORIAL	933086	230.00
TOP TO BOTTOM CLEANING	01.11.536 JANITORIAL SERVICES	JANITORIAL SERVICES	8CC	230.00
INTEGRITY TECHNOLOGY SOLUTION	01.11.549 CONTRACTUAL SERVICES	SECURITY AWARENESS TRAINING	238986	15.74
INTEGRITY TECHNOLOGY SOLUTION	01.11.549 CONTRACTUAL SERVICES	MONTHLY IT SUPPORT	239076	310.85
MCC NETWORK SERVICES, LLC	01.11.552 TELEPHONE/INTERNET	TELEPHONE/INTERNET SERVICES	299772	146.60
ARTHUR PUBLISHING	01.11.554 PRINTING AND PUBLICATIO	BUSINESS DIRECTORY	1059563	50.00
GREATAMERICA FINANCIAL SVCS.	01.11.554 PRINTING AND PUBLICATIO	TOSHIBA COPIER LEASE	39785276	95.41
ASCENSUS	01.11.561 FEES	QUARTERLY 457 ADMIN FEES	158654DF 08/1	190.00
C.O.P.S.	01.11.561 FEES	ON-SITE PAPER SHREDDING	162173	48.27
INTEGRITY TECHNOLOGY SOLUTION	01.11.561 FEES	WARRANTY RENEWAL	239278	210.64
STALEY CREDIT UNION	01.11.561 FEES	GOOGLE EMAIL FEE	VOFMTZ 08/13	310.80
STALEY CREDIT UNION	01.11.565 DUES AND SUBSCRIPTION	HERALD AND REVIEW SUBSCRIPTION	VOFMTZ 08/13	33.99
AMEREN ILLINOIS	01.11.571 UTILITIES	UTILITIES	1002 08/13/202	37.05
AMEREN ILLINOIS	01.11.571 UTILITIES	UTILITIES	3026 08/13/202	905.97
AMEREN ILLINOIS	01.11.571 UTILITIES	UTILITIES	3027 08/13/202	255.13
STALEY CREDIT UNION	01.11.651 OFFICE SUPPLIES	OFFICE SUPPLIES	MCKENZIE 08/	38.42
Total ADMINISTRATION:				8,636.03
BLUE CROSS-BLUE SHIELD	01.16.451 HEALTH/LIFE/DENTAL	HEALTH INSURANCE PREMIUMS	08/13/2025	1,252.56
CLARK, KELLY DDS	01.16.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	07/30/2025	67.75
CLARK, KELLY DDS	01.16.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	07-30-2025	16.25
CLARK, KELLY DDS	01.16.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	7/30/2025	15.25
DEARBORN LIFE INSURANCE CO.	01.16.451 HEALTH/LIFE/DENTAL	LIFE INSURANCE PREMIUMS	08/13/2025	11.06
Total PLAN/ZONING DEPARTMENT:				1,362.87
BLUE CROSS-BLUE SHIELD	01.21.451 HEALTH/LIFE/DENTAL	HEALTH INSURANCE PREMIUMS	08/13/2025	23,103.82
BURMEISTER, CHAD M. DMD	01.21.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	08/05/2025	165.00
CLARK, KELLY DDS	01.21.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	07/23/2025	133.00
DEARBORN LIFE INSURANCE CO.	01.21.451 HEALTH/LIFE/DENTAL	LIFE INSURANCE PREMIUMS	08/13/2025	151.80
DENTAL PROFESSIONALS	01.21.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	07/11/2025	142.00
PREMIER DENTAL CARE OF DECATU	01.21.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	07/21/2025	220.80
NELSON'S TERMITE & PEST CONTRO	01.21.511 R/M BUILDINGS	MONTHLY PEST CONTROL	262027	40.83

Vendor Name	Vendor & GL Account	Description	Invoice Number	Invoice Amount
BILLINGSLEY 66 CAR WASH	01.21.513 R/M VEHICLES	CAR WASH - SQUAD CARS	1239	72.00
FEATHERSTUN, GAUMER, STOCKS, F	01.21.533 LEGAL	COLLECTIVE BARGAINING	88630	916.50
CLEAN SERVICES UNLIMITED, LLC	01.21.536 JANITORIAL SERVICES	JANITORIAL	4902	885.00
INTEGRITY TECHNOLOGY SOLUTION	01.21.549 CONTRACTUAL SERVICES	SECURITY AWARENESS TRAINING	238986	15.71
MCC NETWORK SERVICES, LLC	01.21.552 TELEPHONE/INTERNET	TELEPHONE/INTERNET SERVICES	299772	556.40
VERIZON WIRELESS	01.21.552 TELEPHONE/INTERNET	PD WIRELESS	6119704399	348.15
STALEY CREDIT UNION	01.21.553 RADIO COMMUNICATIONS	RADIO ANTENNNAS	SKUNDBERG	43.99
MACON COUNTY SHERIFF'S OFFICE	01.21.561 FEES	LEADS/NCIC ANNUAL FEE	08/13/2025	602.52
STALEY CREDIT UNION	01.21.561 FEES	PRIME SUBSCRIPTION	SKUNDBERG	14.99
V OF MTZ PETTY CASH FUND	01.21.562 TRAVEL	TRAVEL EXPENSE	08/18/2025	25.50
RAY O'HERRON CO., INC.	01.21.563 TRAINING	TRAINING SUPPLIES	2425067	352.00
ILEAS	01.21.565 DUES AND SUBSCRIPTION	ILEAS DUES	DUES14479	120.00
AMEREN ILLINOIS	01.21.571 UTILITIES	UTILITIES	3691 08/13/202	57.44
AMEREN ILLINOIS	01.21.571 UTILITIES	UTILITIES	4178 08/13/202	74.77
AMEREN ILLINOIS	01.21.571 UTILITIES	UTILITIES	4817 08/13/202	1,279.80
AMEREN ILLINOIS	01.21.571 UTILITIES	TORNADO SIREN	56333 08/13/20	92.33
AMEREN ILLINOIS	01.21.571 UTILITIES	UTILITIES	5856 08/13/202	57.27
STRIGLOS OFFICE EQUIPMENT	01.21.651 OFFICE SUPPLIES	OFFICE SUPPLIES	232002	183.94
EVERGREEN FS #15	01.21.655 GASOLINE AND OIL	FUEL	4741484 08/13/	2,799.66
JORGENSON INDUSTRIAL COMPANIE	01.21.820 BUILDING	LOCKERS	S196225	741.95
STALEY CREDIT UNION	01.21.820 BUILDING	DEHUMIDIFIER	SKUNDBERG	128.89
DELL MARKETING LP	01.21.831 EQUIPMENT	SQUAD CAR LAPTOP	10829544489	3,121.13
DELL MARKETING LP	01.21.831 EQUIPMENT	2 NEW DESKTOP COMPUTERS	10829585393	2,503.34
Total POLICE DEPARTMENT:				38,950.53
BLUE CROSS-BLUE SHIELD	01.41.451 HEALTH/LIFE/DENTAL	HEALTH INSURANCE PREMIUMS	08/13/2025	4,522.38
COLE, TODD J., DDS	01.41.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	07/15/2025	25.00
COLE, TODD J., DDS	01.41.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	08/04/2025	43.50
DEARBORN LIFE INSURANCE CO.	01.41.451 HEALTH/LIFE/DENTAL	LIFE INSURANCE PREMIUMS	08/13/2025	30.59
DENTAL PROFESSIONALS	01.41.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	08/01/2025	70.00
DUNKER ELECTRIC SUPPLY	01.41.511 R/M BUILDING	SHOP LIGHT REPLACEMENT	214172-00	411.21
STALEY CREDIT UNION	01.41.511 R/M BUILDING	STORAGE CABINET	CREYNOLDS	120.00
HYSPECO, INC.	01.41.512 R/M EQUIPMENT	HYDRAULIC COUPLERS	00850273	145.91
BEN TIRE DISTRIBUTORS. LTD	01.41.513 R/M VEHICLES	FRONT END ALIGNMENT - TK#6	124012541	115.00
LAWSON PRODUCTS, INC.	01.41.514 R/M SYSTEM	PPE	9312689301	210.24
LAWSON PRODUCTS, INC.	01.41.514 R/M SYSTEM	SHOP SUPPLIES	9312712467	273.12
STALEY CREDIT UNION	01.41.514 R/M SYSTEM	MISC. SUPPLIES	CREYNOLDS	41.42
CHASTAIN & ASSOCIATES LLC	01.41.532 ENGINEERING	MS4 SERVICES	9246-04	987.60
MSA PROFESSIONAL SERVICES INC.	01.41.532 ENGINEERING	GIS TECH SERVICES	018578	325.78
INTEGRITY TECHNOLOGY SOLUTION	01.41.549 CONTRACTUAL SERVICES	SECURITY AWARENESS TRAINING	238986	15.71
INTEGRITY TECHNOLOGY SOLUTION	01.41.549 CONTRACTUAL SERVICES	MONTHLY IT SUPPORT	239076	310.83
MCC NETWORK SERVICES, LLC	01.41.552 TELEPHONE/INTERNET	TELEPHONE/INTERNET SERVICES	299772	421.98

Vendor Name	Vendor & GL Account	Description	Invoice Number	Invoice Amount
VERIZON WIRELESS	01.41.552 TELEPHONE/INTERNET	PW ON CALL PHONE	6119704399	42.21
TOM DAY BUSINESS MACHINES	01.41.554 PRINTING AND PUBLICATIO	TOSHIBA COPIER MAINTENANCE	106729	88.66
FRONTIER COMMUNICATIONS	01.41.561 FEES	FIBER LINE DAMAGE - FAWN COURT STORM SEWER	ILFLV9304072	4,400.00
HSBS MEDICAL GROUP	01.41.561 FEES	DOT DRUG SCREEN/PHYSICAL	65160	135.00
SECRETARY OF STATE	01.41.561 FEES	PLATE TRANSFER FEE	0995707810	8.00
AMEREN ILLINOIS	01.41.571 UTILITIES	UTILITIES	0029 08/13/202	74.13
AMEREN ILLINOIS	01.41.571 UTILITIES	UTILITIES	0653 08/13/202	553.05
AMEREN ILLINOIS	01.41.572 STREET LIGHTING	STREET LIGHTING	56333 08/13/20	2,288.51
SHELBY ELECTRIC COOPERATIVE	01.41.572 STREET LIGHTING	STREET LIGHTING	1550200 08/18/	225.77
KENNEY'S ACE HARDWARE	01.41.652 OTHER SUPPLIES	FLETCHER LIBRARY DOOR REPAIR	188741	12.99
STALEY CREDIT UNION	01.41.652 OTHER SUPPLIES	SHOP TOOLS	CREYNOLDS	251.98
JOHN DEERE FINANCIAL	01.41.653 SMALL EQUIPMENT	CHAINSAW BLADES	22401 08/18/20	60.80
EVERGREEN FS #15	01.41.655 GASOLINE AND OIL	FUEL	4741484 08/13/	1,307.86
JCG MIDWEST	01.41.860 STREET/SIDEWALKS	DRAIN TILE REPAIRS	INV031527	132.90
MID-ILLINOIS CONCRETE, INC.	01.41.860 STREET/SIDEWALKS	CONCRETE - RIDGEWOOD COURT	292593	11,437.50
MID-ILLINOIS CONCRETE, INC.	01.41.860 STREET/SIDEWALKS	CONCRETE - RIDGEWOOD COURT	292762	22,758.78
MID-ILLINOIS CONCRETE, INC.	01.41.860 STREET/SIDEWALKS	ROAD REPAIR - ASHLAND AVE	293254	552.00
R.P. LUMBER CO., INC.	01.41.860 STREET/SIDEWALKS	SCREED BOARD - CONCRETE	3920018	16.99
Total STREET DEPARTMENT:				52,417.40
BLUE CROSS-BLUE SHIELD	01.51.451 HEALTH/LIFE/DENTAL	HEALTH INSURANCE PREMIUMS	08/13/2025	2,979.40
COLE, TODD J., DDS	01.51.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	07/15/2025	25.00
DEARBORN LIFE INSURANCE CO.	01.51.451 HEALTH/LIFE/DENTAL	LIFE INSURANCE PREMIUMS	08/13/2025	25.31
DENTAL PROFESSIONALS	01.51.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	08/01/2025	70.00
NELSON'S TERMITE & PEST CONTRO	01.51.511 R & M BUILDING	MONTHLY PEST CONTROL	262027	40.83
J CUMMINGS PLUMBING	01.51.512 R/M EQUIPMENT	WATER FOUNTAIN REPAIR	22411	518.00
POWER PLUS EQUIPMENT, LLC	01.51.512 R/M EQUIPMENT	WEEDEATER REPAIR	364240	53.74
SLOAN IMPLEMENT	01.51.512 R/M EQUIPMENT	MOWER BLADES	3985193	456.63
STALEY CREDIT UNION	01.51.512 R/M EQUIPMENT	MOWING TRAILER REPAIR	MCKENZIE 08/	39.00
CINTAS CORPORATION #396	01.51.536 JANITORIAL SERVICES	JANITORIAL SUPPLIES	4239080089	262.92
G.R.I.T.Y.S.	01.51.536 JANITORIAL SERVICES	JANITORIAL	933086	390.00
TOP TO BOTTOM CLEANING	01.51.536 JANITORIAL SERVICES	JANITORIAL SERVICES	8PR	2,540.00
INTEGRITY TECHNOLOGY SOLUTION	01.51.549 CONTRACTUAL SERVICES	SECURITY AWARENESS TRAINING	238986	15.71
INTEGRITY TECHNOLOGY SOLUTION	01.51.549 CONTRACTUAL SERVICES	MONTHLY IT SUPPORT	239076	310.83
ROBINSON, JACQUELINE	01.51.549 CONTRACTUAL SERVICES	PARK AND REC CLASS INSTRUCTOR	08/13/2025	475.00
STALEY CREDIT UNION	01.51.549 CONTRACTUAL SERVICES	CAMP SHIRTS	TWILSON 08/1	147.00
STALEY CREDIT UNION	01.51.550 FLETCHER PARK EVENTS	BLUE RIBBON SIGNS	MCKENZIE 08/	44.97
FRONTIER	01.51.552 TELEPHONE/INTERNET	TELEPHONE, INTERNET SERVICES	031425-5 08/1	109.29
MCC NETWORK SERVICES, LLC	01.51.552 TELEPHONE/INTERNET	TELEPHONE/INTERNET SERVICES	299772	704.71
GREATAMERICA FINANCIAL SVCS.	01.51.554 PRINTING AND PUBLICATIO	TOSHIBA COPIER LEASE	39785276	95.41
AMEREN ILLINOIS	01.51.571 UTILITIES	UTILITIES	0027 08/13/202	68.97
AMEREN ILLINOIS	01.51.571 UTILITIES	UTILITIES	1046 08/13/202	2,368.58

Vendor Name	Vendor & GL Account	Description	Invoice Number	Invoice Amount
AMEREN ILLINOIS	01.51.571 UTILITIES	UTILITIES	2419 08/13/202	82.09
AMEREN ILLINOIS	01.51.571 UTILITIES	UTILITIES	5019 08/13/202	934.81
MIDWEST POOL & COURT CO, INC.	01.51.629 MAINT. PARK SUPPLIES	SPLASH PAD CHEMICALS	93603	496.66
STALEY CREDIT UNION	01.51.629 MAINT. PARK SUPPLIES	SPLASH PAD PUMP	CREYNOLDS	256.82
USABBLUEBOOK	01.51.629 MAINT. PARK SUPPLIES	SPLASH PAD TESTING SUPPLIES	INV00758741	141.34
STALEY CREDIT UNION	01.51.651 OFFICE SUPPLIES	OFFICE SUPPLIES	MCKENZIE 08/	38.42
KENNEY'S ACE HARDWARE	01.51.652 OTHER SUPPLIES	FLETCHER BATHROOM DRAIN REPAIR	188802	61.18
STALEY CREDIT UNION	01.51.652 OTHER SUPPLIES	PARK PLAY DAYS SUPPLIES	TWILSON 08/1	1,072.74
STALEY CREDIT UNION	01.51.652 OTHER SUPPLIES	RESERVE SIGNS	TWILSON 08/1	9.99
STALEY CREDIT UNION	01.51.652 OTHER SUPPLIES	MISC. SUPPLIES	TWILSON 08/1	39.98
Total PARKS AND RECREATION:				14,875.33
BLUE CROSS-BLUE SHIELD	01.54.451 HEALTH/LIFE/DENTAL	HEALTH INSURANCE PREMIUMS	08/13/2025	1,627.73
DEARBORN LIFE INSURANCE CO.	01.54.451 HEALTH/LIFE/DENTAL	LIFE INSURANCE PREMIUMS	08/13/2025	12.65
I-57 ROOFING	01.54.511 R & M BUILDING	ROOF REPAIR	593668	3,310.46
NELSON'S TERMITE & PEST CONTRO	01.54.511 R & M BUILDING	MONTHLY PEST CONTROL	262027	40.83
AIRWELD	01.54.512 R & M EQUIPMENT	CYLINDER LEASE	612363	42.00
PRO-TAP	01.54.512 R & M EQUIPMENT	BEER LINES CLEANED	682878	40.00
PRO-TAP	01.54.512 R & M EQUIPMENT	BEER LINES CLEANED	990935	40.00
STALEY CREDIT UNION	01.54.512 R & M EQUIPMENT	TABLE CLOTH LAUNDRER	STREIBICH 08/	968.60
CINTAS CORPORATION #396	01.54.536 JANITORIAL SERVICES	JANITORIAL SUPPLIES	4239080166	154.30
TOP TO BOTTOM CLEANING	01.54.536 JANITORIAL SERVICES	JANITORIAL SERVICES	8CC	2,280.00
INTEGRITY TECHNOLOGY SOLUTION	01.54.549 CONTRACTUAL SERVICES	SECURITY AWARENESS TRAINING	238986	15.71
INTEGRITY TECHNOLOGY SOLUTION	01.54.549 CONTRACTUAL SERVICES	MONTHLY IT SUPPORT	239076	310.83
MCC NETWORK SERVICES, LLC	01.54.552 TELEPHONE/INTERNET	TELEPHONE/INTERNET SERVICES	299772	146.60
GREATAMERICA FINANCIAL SVCS.	01.54.554 PRINTING AND PUBLICATIO	TOSHIBA COPIER LEASE	39785276	95.41
LAMAR COMPAINIES	01.54.554 PRINTING AND PUBLICATIO	BILLBOARD ADS	682817-0	925.00
STALEY CREDIT UNION	01.54.554 PRINTING AND PUBLICATIO	CRAFT SHOW SUPPLIES	STREIBICH 08/	41.37
STALEY CREDIT UNION	01.54.554 PRINTING AND PUBLICATIO	CRAFT SHOW SIGNS	STREIBICH 08/	43.69
AMEREN ILLINOIS	01.54.571 UTILITIES	UTILITIES	1002 08/13/202	37.05
AMEREN ILLINOIS	01.54.571 UTILITIES	UTILITIES	3026 08/13/202	905.97
STALEY CREDIT UNION	01.54.652 OTHER SUPPLIES	OFFICE SUPPLIES	MCKENZIE 08/	38.42
Total CONVENTION CENTER:				11,076.62
AMEREN ILLINOIS	15.75.852 OTHER SYSTEM IMPROVE	TRAFFIC LIGHTS	56333 08/13/20	206.80
FARNSWORTH GROUP	15.75.852 OTHER SYSTEM IMPROVE	HARRY LAND BIKE PATH PROJECT	4	20,493.71
MSA PROFESSIONAL SERVICES INC.	15.75.852 OTHER SYSTEM IMPROVE	SOUTHLAKE ROAD IMPROVEMENT - PHASE 2	019162	2,031.71
STELLO PRODUCTS, INC.	15.75.852 OTHER SYSTEM IMPROVE	STREET SIGNS	39546	130.58
Total MOTOR FUEL TAX:				22,862.80

Vendor Name	Vendor & GL Account		Description	Invoice Number	Invoice Amount
BARBECK COMMUNICATIONS GROUP	36.75.534	OTHER CAPITAL PROJECT	SECURITY CAMERAS - GOODWIN PARK	104014403-1	7,848.00
DUNN COMPANY	36.75.534	OTHER CAPITAL PROJECT	GOODWIN PARK PARKING LOT RESURFACE	12412	34,498.25
Total BDD:					42,346.25
DUNN COMPANY	43.81.852	SYSTEM IMPROVEMENTS	FAWN COURT RESURFACE PROJECT	12348	101,573.75
Total 2024 G.O. CAPITAL PROJECT:					101,573.75
BLUE CROSS-BLUE SHIELD	51.42.451	HEALTH/LIFE/DENTAL	HEALTH INSURANCE PREMIUMS	08/13/2025	9,532.60
CLARK, KELLY DDS	51.42.451	HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	07/30/2025	67.75
CLARK, KELLY DDS	51.42.451	HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	07-30-2025	16.25
CLARK, KELLY DDS	51.42.451	HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	08/04/2025	184.80
CLARK, KELLY DDS	51.42.451	HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	7/30/2025	15.25
COLE, TODD J., DDS	51.42.451	HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	07/15/2025	25.00
COLE, TODD J., DDS	51.42.451	HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	08/04/2025	87.00
DEARBORN LIFE INSURANCE CO.	51.42.451	HEALTH/LIFE/DENTAL	LIFE INSURANCE PREMIUMS	08/13/2025	81.16
DENTAL PROFESSIONALS	51.42.451	HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	08/01/2025	70.00
REYNOLDS, CHAD	51.42.451	HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL REIMBURSEMENT	08/13/2025	114.00
NELSON'S TERMITE & PEST CONTRO	51.42.511	R/M BUILDING	MONTHLY PEST CONTROL	262027	40.83
IMCO UTILITY SUPPLY CO.	51.42.514	R/M SYSTEM	WATER METER PARTS	3040487-01	1,396.40
KENNEY'S ACE HARDWARE	51.42.514	R/M SYSTEM	HYDRANT PAINTING SUPPLIES	188424	54.84
KENNEY'S ACE HARDWARE	51.42.514	R/M SYSTEM	HYDRANT PAINTING SUPPLIES	1885041	51.27
KENNEY'S ACE HARDWARE	51.42.514	R/M SYSTEM	HYDRANT PAINTING SUPPLIES	188570	21.58
KENNEY'S ACE HARDWARE	51.42.514	R/M SYSTEM	HYDRANT PAINT	188578	2,610.00
KENNEY'S ACE HARDWARE	51.42.514	R/M SYSTEM	HYDRANT PAINTING SUPPLIES	188651	28.78
KENNEY'S ACE HARDWARE	51.42.514	R/M SYSTEM	HYDRANT PAINTING SUPPLIES	188830	10.79
G.R.I.T.Y.S.	51.42.536	JANITORIAL SERVICES	JANITORIAL	933086	230.00
TOP TO BOTTOM CLEANING	51.42.536	JANITORIAL SERVICES	JANITORIAL SERVICES	8CC	230.00
INTEGRITY TECHNOLOGY SOLUTION	51.42.549	CONTRACTUAL SERVICES	SECURITY AWARENESS TRAINING	238986	15.71
INTEGRITY TECHNOLOGY SOLUTION	51.42.549	CONTRACTUAL SERVICES	MONTHLY IT SUPPORT	239076	310.83
USIC LOCATING SERVICES, LLC	51.42.549	CONTRACTUAL SERVICES	UTILITY LOCATES	749835	1,768.44
ABT MAILCOM	51.42.551	POSTAGE	UTILITY BILL PROCESSING	52997	1,143.72
MCC NETWORK SERVICES, LLC	51.42.552	TELEPHONE/INTERNET	TELEPHONE/INTERNET SERVICES	299772	146.60
STALEY CREDIT UNION	51.42.552	TELEPHONE/INTERNET	WATER TOWER DATA PLAN	MCKENZIE 08/	25.00
VERIZON WIRELESS	51.42.552	TELEPHONE/INTERNET	HOT SPOTS/TABLET DATA	6119348241	57.02
GREATAMERICA FINANCIAL SVCS.	51.42.554	PRINTING/PUBLICATION	TOSHIBA COPIER LEASE	39785276	95.41
PACE ANALYTICAL SERVICES, LLC	51.42.561	FEES	WATER SAMPLES	257220263	63.00
PACE ANALYTICAL SERVICES, LLC	51.42.561	FEES	WATER SAMPLES	257222479	245.00
AMEREN ILLINOIS	51.42.571	UTILITIES	UTILITIES	0020 08/13/202	225.59
AMEREN ILLINOIS	51.42.571	UTILITIES	UTILITIES	1002 08/13/202	37.05
AMEREN ILLINOIS	51.42.571	UTILITIES	UTILITIES	3003 08/13/202	1,097.61
AMEREN ILLINOIS	51.42.571	UTILITIES	UTILITIES	3026 08/13/202	905.97

Vendor Name	Vendor & GL Account	Description	Invoice Number	Invoice Amount
CITY OF DECATUR	51.42.575 WATER PURCHASES	WATER PURCHASES	42840438	83,819.42
STALEY CREDIT UNION	51.42.651 OFFICE SUPPLIES	OFFICE SUPPLIES	MCKENZIE 08/	38.42
HAWKINS, INC.	51.42.652 OTHER SUPPLIES	CHLORINE	7148952	179.00
KENNEY'S ACE HARDWARE	51.42.652 OTHER SUPPLIES	HYDRANT METER PARTS	186693	25.35
EVERGREEN FS #15	51.42.655 GASOLINE/OIL	FUEL	4741484 08/13/	1,307.86
Total WATER:				106,375.30
BLUE CROSS-BLUE SHIELD	52.43.451 HEALTH/LIFE/DENTAL	HEALTH INSURANCE PREMIUMS	08/13/2025	3,803.13
CLARK, KELLY DDS	52.43.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	07/30/2025	67.75
CLARK, KELLY DDS	52.43.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	07-30-2025	16.25
CLARK, KELLY DDS	52.43.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	7/30/2025	15.25
COLE, TODD J., DDS	52.43.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL PAYMENT	08/04/2025	43.50
DEARBORN LIFE INSURANCE CO.	52.43.451 HEALTH/LIFE/DENTAL	LIFE INSURANCE PREMIUMS	08/13/2025	27.38
REYNOLDS, CHAD	52.43.451 HEALTH/LIFE/DENTAL	EMPLOYEE DENTAL REIMBURSEMENT	08/13/2025	57.00
NELSON'S TERMITE & PEST CONTRO	52.43.511 R/M BUILDINGS	MONTHLY PEST CONTROL	262027	40.83
COE EQUIPMENT, INC.	52.43.512 R/M EQUIPMENT	REPAIR/REPLACE JET MACHINE HOSE & CLUTCH REPAIR	88345	3,018.10
COGENT	52.43.514 R/M SYSTEM	ASHLAND LIFT STATION REPAIR	5627849	1,497.08
STATE INDUSTRIAL PRODUCTS	52.43.514 R/M SYSTEM	SEWER GREASE BLOCKS	903830599	1,363.27
STATE INDUSTRIAL PRODUCTS	52.43.514 R/M SYSTEM	SEWER GREASE BLOCKS	903869703	1,747.13
TELE SCAN, INC	52.43.514 R/M SYSTEM	POTHOLING - WATER VALVE	223094	1,212.00
G.R.I.T.Y.S.	52.43.536 JANITORIAL SERVICES	JANITORIAL	933086	230.00
TOP TO BOTTOM CLEANING	52.43.536 JANITORIAL SERVICES	JANITORIAL SERVICES	8CC	230.00
INTEGRITY TECHNOLOGY SOLUTION	52.43.549 CONTRACTUAL SERVICES	SECURITY AWARENESS TRAINING	238986	15.71
INTEGRITY TECHNOLOGY SOLUTION	52.43.549 CONTRACTUAL SERVICES	MONTHLY IT SUPPORT	239076	310.83
ABT MAILCOM	52.43.551 POSTAGE	UTILITY BILL PROCESSING	52997	762.48
MCC NETWORK SERVICES, LLC	52.43.552 TELEPHONE/INTERNET	TELEPHONE/INTERNET SERVICES	299772	146.60
VERIZON WIRELESS	52.43.552 TELEPHONE/INTERNET	HOT SPOTS/TABLET DATA	6119348241	57.01
GREATAMERICA FINANCIAL SVCS.	52.43.554 PRINTING AND PUBLICATIO	TOSHIBA COPIER LEASE	39785276	95.41
AMEREN ILLINOIS	52.43.571 UTILITIES	UTILITIES	0170 08/13/202	139.52
AMEREN ILLINOIS	52.43.571 UTILITIES	UTILITIES	1002 08/13/202	37.03
AMEREN ILLINOIS	52.43.571 UTILITIES	UTILITIES	3026 08/13/202	905.95
AMEREN ILLINOIS	52.43.571 UTILITIES	UTILITIES	4572 08/13/202	218.68
AMEREN ILLINOIS	52.43.571 UTILITIES	UTILITIES	9930 08/13/202	72.13
DECATUR SANITARY DISTRICT	52.43.578 SEWER TREATMENT CHAR	SANITARY TREATMENT CHARGES	08/13/2025	25,907.39
STALEY CREDIT UNION	52.43.651 OFFICE SUPPLIES	OFFICE SUPPLIES	MCKENZIE 08/	38.44
EVERGREEN FS #15	52.43.655 GASOLINE AND OIL	FUEL	4741484 08/13/	1,307.87
SORRELL, CLIFFORD	52.43.890 SEWER REHAB	SEWER REHAB GRANT	08/18/2025	1,500.00
Total SEWER:				44,883.72
Grand Totals:				445,360.60

Item: D
Date: 8/19/2025

Finance Memorandum

TO: Honorable Mayor and Village Trustees

FR: Corey McKenzie, Village Treasurer

RE: Treasurer's Report

DT: August 7, 2025

Presented for consideration is the July 2025 Treasurer's Report. This report is a full account of month-to-date revenues and expenditures as required by law.

Proposed Motion:

Approval of the attached Treasurer's Report for the month ending July 2025 as presented.

VILLAGE OF MT. ZION
TREASURER'S REPORT
FOR THE MONTH OF JULY 2025

FUNDS	BEGINNING	REVENUES	EXPENDITURES	ENDING	CHECKING	INVESTMENTS	TOTAL
GENERAL	2,974,156.12	625,755.78	569,388.25	3,030,523.65	254,165.92	2,776,357.73	3,030,523.65
AUDIT	25,542.27	11,907.53	7,860.00	29,589.80	4,879.99	24,709.81	29,589.80
LIABILITY INS.	52,712.78	65,872.16	-	118,584.94	67,200.75	51,384.19	118,584.94
MFT	957,750.16	25,408.95	13,858.07	969,301.04	141,586.59	827,714.45	969,301.04
IMRF	173,854.51	21,635.64	6,062.70	189,427.45	20,822.47	168,604.98	189,427.45
CROSSING GUARD	20,887.43	2,171.79	-	23,059.22	3,945.52	19,113.70	23,059.22
SOCIAL SECURITY	43,116.24	68,321.62	11,378.52	100,059.34	100,059.34	-	100,059.34
UNEMPLOYMENT COMP	57,612.27	2,835.64	-	60,447.91	3,536.13	56,911.78	60,447.91
BDD FUND	191,141.73	27,386.76	24,089.65	194,438.84	13,044.06	181,394.78	194,438.84
ROUTE 121 TIF	338,775.35	264,126.08	22,269.75	580,631.68	241,381.49	339,250.19	580,631.68
LEASE PURCHASE	4,208.78	8,622.57	-	12,831.35	8,607.32	4,224.03	12,831.35
2024 G.O. CAPITAL PROJECT	127,787.61	464.72	-	128,252.33	246.83	128,005.50	128,252.33
2024 G.O. B/I REPAY FUND	1,591.19	134,794.49	-	136,385.68	136,385.68	-	136,385.68
WATER FUND	489,637.42	172,441.15	166,667.53	495,411.04	53,921.87	441,489.17	495,411.04
SEWER FUND	440,815.75	67,826.78	75,191.19	433,451.34	174,414.19	259,037.15	433,451.34
CONVENTION CENTER B & I	5,438.38	-	-	5,438.38	5,438.38	-	5,438.38
2009 FLETCHER/TIF REPAY FUND	117,213.28	13,147.47	-	130,360.75	130,360.75	-	130,360.75
POLICE PENSION FUND	4,555,812.68	125,849.65	13,794.26	4,667,868.07	110,256.81	4,557,611.26	4,667,868.07
DRUG FUND	4,112.24	-	-	4,112.24	4,112.24	-	4,112.24
GAMES FUND	374.06	-	-	374.06	374.06	-	374.06
POLICE DUI FUND	2,347.03	-	-	2,347.03	2,347.03	-	2,347.03
CANNABIS REGULATION FUND	14,894.73	788.84	-	15,683.57	15,683.57	-	15,683.57
	10,599,782.01	1,639,357.62	910,559.92	11,328,579.71	1,492,770.99	9,835,808.72	11,328,579.71

**VILLAGE OF MT. ZION
MONTHLY BUDGET REPORT
FOR THE MONTH OF JULY 2025
REVENUE SUMMARY**

<u>FUNDS</u>	<u>Month</u>	<u>Year-to-Date</u>	<u>Budget</u>	<u>Balance</u>	<u>%</u>
GENERAL	625,755.78	2,182,705.60	3,557,010.00	1,374,304.40	61%
AUDIT	11,907.53	12,528.92	21,600.00	9,071.08	58%
LIABILITY INS.	65,872.16	66,938.21	126,500.00	59,561.79	53%
MFT	25,408.95	175,172.80	294,000.00	118,827.20	60%
IMRF	21,635.64	25,421.67	43,000.00	17,578.33	59%
CROSSING GUARD	2,171.79	2,569.05	4,750.00	2,180.95	54%
SOCIAL SECURITY	68,321.62	68,339.57	131,050.00	62,710.43	52%
UNEMPLOYMENT COMP	2,835.64	4,014.60	7,000.00	2,985.40	57%
BDD FUND	27,386.76	187,867.58	344,000.00	156,132.42	55%
ROUTE 121 TIF	264,126.08	273,904.21	508,000.00	234,095.79	54%
LEASE PURCHASE	8,622.57	8,932.17	16,750.00	7,817.83	53%
2024 G.O. CAPITAL PROJECT	464.72	3,116.44	2,500.00	(616.44)	125%
2024 G.O. B/I REPAY FUND	134,794.49	134,794.49	265,250.00	130,455.51	51%
WATER FUND	172,441.15	1,080,323.36	1,877,500.00	797,176.64	58%
SEWER FUND	67,826.78	425,894.81	744,500.00	318,605.19	57%
CONVENTION CENTER B & I	-	-	125,100.00	125,100.00	0%
2009 FLETCHER/TIF REPAY FUND	13,147.47	113,118.83	183,100.00	69,981.17	62%
POLICE PENSION FUND	125,849.65	511,753.83	465,000.00	(46,753.83)	110%
DRUG FUND	-	6.38	25.00	18.62	26%
GAMES FUND	-	-	4,000.00	4,000.00	0%
POLICE DUI FUND	-	1,400.00	1,400.00	-	100%
CANNABIS REGULATION FUND	788.84	5,617.53	10,500.00	4,882.47	54%
	<u>1,639,357.62</u>	<u>5,284,420.05</u>	<u>8,732,535.00</u>	<u>3,448,114.95</u>	<u>61%</u>

**VILLAGE OF MT. ZION
MONTHLY BUDGET REPORT
FOR THE MONTH OF JULY 2025
EXPENDITURE SUMMARY**

FUNDS	Month	Year-to-Date	Budget	Balance	%
GENERAL	569,388.25	2,186,186.38	4,214,150.00	2,027,963.62	52%
AUDIT	7,860.00	21,360.00	28,000.00	6,640.00	76%
LIABILITY INS.	-	-	125,000.00	125,000.00	0%
MFT	13,858.07	87,601.64	1,125,000.00	1,037,398.36	8%
IMRF	6,062.70	32,324.36	60,000.00	27,675.64	54%
CROSSING GUARD	-	1,560.00	4,000.00	2,440.00	39%
SOCIAL SECURITY	11,378.52	56,248.63	131,000.00	74,751.37	43%
UNEMPLOYMENT COMP	-	-	25,000.00	25,000.00	0%
BDD FUND	24,089.65	360,492.83	559,500.00	199,007.17	64%
ROUTE 121 TIF	22,269.75	174,916.79	932,500.00	757,583.21	19%
LEASE PURCHASE	-	16,287.01	16,375.00	87.99	99%
2024 G.O. CAPITAL PROJECT	-	-	128,000.00	128,000.00	0%
2024 G.O. B/I REPAY FUND	-	14,413.95	265,100.00	250,686.05	5%
WATER FUND	166,667.53	1,042,947.67	1,982,100.00	939,152.33	53%
SEWER FUND	75,191.19	380,303.09	851,350.00	471,046.91	45%
CONVENTION CENTER B & I	-	11,408.65	125,100.00	113,691.35	9%
2009 FLETCHER/TIF REPAY FUND	-	6,450.75	183,000.00	176,549.25	4%
POLICE PENSION FUND	13,794.26	57,271.61	233,100.00	175,828.39	25%
DRUG FUND	-	-	4,000.00	4,000.00	0%
GAMES FUND	-	7,000.00	7,000.00	-	100%
POLICE DUI FUND	-	6,000.00	6,000.00	-	100%
CANNABIS REGULATION FUND	-	-	10,000.00	10,000.00	0%
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GENERAL FUND BY DEPARTMENT	910,559.92	4,462,773.36	11,015,275.00	6,552,501.64	41%
ADMINISTRATIVE	178,403.25	296,010.90	667,975.00	371,964.10	44%
PLANNING & ZONING	8,871.24	55,552.65	112,700.00	57,147.35	49%
POLICE	154,942.82	928,693.98	1,644,500.00	715,806.02	56%
STREET	138,217.01	451,448.14	961,750.00	510,301.86	47%
PARKS & RECREATION	69,515.16	347,621.86	527,100.00	179,478.14	66%
CONVENTION CENTER	19,438.77	106,858.85	300,125.00	193,266.15	36%

Items: 1
Date: 8/18/2025

Board Memorandum

TO: Honorable Mayor and Village Trustees

FR: Julie Miller, Village Administrator

RE: Microtransit Presentation – Randy Phipps

DT: August 12, 2025

Randy Phipps, Lead Road Supervisor for MC Transportation, Inc., will be present to give an update on the Microtransit Service starting this month.

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Rides*
PER PERSON

\$5 *Rural
Rides*
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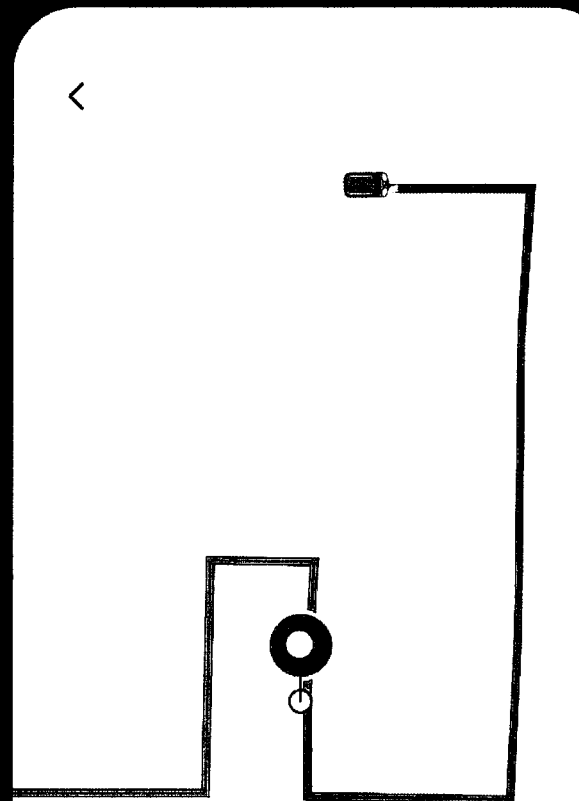
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Board Memorandum

TO: Honorable Mayor and Village Trustees

FR: Julie Miller, Village Administrator

RE: Change Order No. 1 & Final Pay Estimate – 2025 Fawn Court and Goodwin Park Resurfacing Projects

DT: July 30, 2025

Presented for consideration is the Final Pay Estimate and Change Order No. 1 for the 2025 Fawn Court and Goodwin Park Resurfacing Project. The change order is an increase of \$4,084.75 after all deductions and additions for quantity changes and extra base repairs.

The need for the change order is due to the additional base repairs needed for the Goodwin Park parking lot.

Bid Amount	\$131,987.25
Change Order #1	<u>\$ 4,084.75</u>
Final Cost	\$136,072.00

The project is being funded with bond proceeds for capital projects and the BDD Fund.

I recommend the approval of the Final Pay Estimate and Change Order No. 1 as presented.

Proposed Motion:

To approve Change Order No. 1 in the amount of \$4,084.75 and the Final Pay Estimate and adjusted contract price of \$136,072.00 with Dunn Co. as presented.

CHANGE ORDER

Order No. 1

Date: 7/25/2025

Agreement Date: 7/9/2025

NAME OF PROJECT: Village of Mt. Zion – Fawn Court and Goodwin Park Resurfacing

OWNER: Village of Mt. Zion

CONTRACTOR: DUNN COMPANY

Justification: FULL DEPTH PATH IN GOODWIN PARK PARKING LOT FOR BAD SUBGRADE, (8'x40') FULL DEPTH REPLACEMENT OF FAILING AREA AT BIKE PATH ENTRANCE, (30'x10')

CHANGE TO CONTRACT PRICE:

Original CONTRACT PRICE: \$131,987.25

Current CONTRACT PRICE adjusted by previous CHANGE ORDER: N/A

The CONTRACT PRICE due to this CHANGE ORDER will be increased by: \$4,084.75

The new CONTRACT PRICE including this CHANGE ORDER will be: \$136,072.00

CHANGE TO CONTRACT TIME:

The CONTRACT TIME will be (increased) (decreased) by N/A calendar days.

The date for completion of all work will be N/A (Date)

Requested by: GARTH LUKE - DUNN Co.

Recommended by: TYLER WALKER - MEC

Accepted by: _____

Board Memorandum

TO: Honorable Mayor and Village Trustees

FR: Julie Miller, Village Administrator

RE: Request for Tax Levy Funding – Mt. Zion Police Pension Fund

DT: July 30, 2025

Attached is a copy of the Mt. Zion Police Pension Fund Actuarial Report and the Pension Board's annual request for funds. The Police Pension Board is required to report the attached information to the Village Board on an annual basis. The Police Pension Board is also required by statute to request funding from the Village Board. The Village Board then incorporates the funding request into the Village's annual tax levy. The Police Pension Board utilizes the services of an actuary to determine the funding level necessary to fulfill the Village's statutory obligation to the Police Pension Fund.

This year the amount requested is \$119,498. This represents an 18.29% decrease over the previous year's request of \$146,238. Each year the request will fluctuate because it is based on the census of the current police department staff, any disability claims, retiree pension costs and investment return income. This year's request decreased due to the state no longer using the phase-in assumed rate of return and the investment return the state-wide fund has had over the last year.

(40 ILCS 5/3-125) (from Ch. 108 1/2, par. 3-125)
Sec. 3-125. Financing.

(a) The city council or the board of trustees of the municipality shall annually levy a tax upon all the taxable property of the municipality at the rate on the dollar which will produce an amount which, when added to the deductions from the salaries or wages of police officers, and revenues available from other sources, will equal a sum sufficient to meet the annual requirements of the police pension fund. The annual requirements to be provided by such tax levy are equal to (1) the normal cost of the pension fund for the year involved, plus (2) an amount sufficient to bring the total assets of the pension fund up to 90% of the total actuarial liabilities of the pension fund by the end of municipal fiscal year 2040, as annually updated and determined by an enrolled actuary employed by the Illinois Department of Insurance or by an enrolled actuary retained by the pension fund or the municipality. In making these determinations, the required minimum employer contribution shall be calculated each year as a level percentage of payroll over the years remaining up to and including fiscal year 2040 and shall be determined under the projected unit credit actuarial cost method necessary to amortize the fund's unfunded accrued liabilities as provided in Section 3-

127. The tax shall be levied and collected in the same manner as the general taxes of the municipality, and in addition to all other taxes now or hereafter authorized to be levied upon all property within the municipality, and shall be in addition to the amount authorized to be levied for general purposes as provided by Section 8-3-1 of the Illinois Municipal Code, approved May 29, 1961, as amended. The tax shall be forwarded directly to the treasurer of the board within 30 business days after receipt by the county.

Proposed Motion:

To accept the Annual Funding Report from the Police Pension Board and approve the request for funding in the amount of \$119,238 as presented.



MT ZION POLICE PENSION FUND

Actuarial Valuation

As of January 1, 2025
Statutory Minimum Required Contribution

FOSTER & FOSTER
ACTUARIES AND CONSULTANTS



July 24, 2025

Mt Zion Police Pension Fund

Re: Actuarial Valuation Report for Statutory Minimum Required Contribution

Dear Board:

We are pleased to present to the Board this report of the annual actuarial valuation of the Mt Zion Police Pension Fund. The funding valuation was performed to determine whether the assets and contributions are sufficient to provide the prescribed benefits and to develop the appropriate funding requirements for the applicable plan year. Use of the results for other purposes may not be applicable and could produce significantly different results.

The valuation has been conducted in accordance with generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board, and reflects laws and regulations issued to date pursuant to the provisions of Article 3, Illinois Pension Code, as well as applicable federal laws and regulations. In our opinion, the assumptions used in this valuation, as adopted by the Police Officers' Pension Investment Fund Board of Trustees, represent reasonable expectations of anticipated plan experience. Future actuarial measurements may differ significantly from the current measurements presented in this report for a variety of reasons including: changes in applicable laws, changes in plan provisions, changes in assumptions, or plan experience differing from expectations. Due to the limited scope of the valuation, we did not perform an analysis of the potential range of such future measurements.

The funding percentages and unfunded accrued liability as measured based on the actuarial value of assets will differ from similar measures based on the market value of assets. These measures, as provided, are appropriate for determining the adequacy of future contributions, but may not be appropriate for the purpose of settling a portion or all of its liabilities.

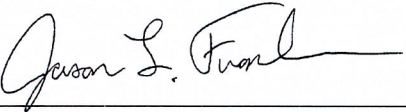
In conducting the valuation, we have relied on personnel information supplied by the local Board, asset information and financial reports prepared by the auditors for the Police Officers' Pension Investment Fund, plan design information as defined in Article 3 of the Illinois Pension Code, and the actuarial assumptions and methods described in the Actuarial Assumptions section of this report. While we cannot verify the accuracy of all this information, the supplied information was reviewed for consistency and reasonableness. As a result of this review, we have no reason to doubt the substantial accuracy of the information and believe that it has produced appropriate results. This information, along with any adjustments or modifications, is summarized in various sections of this report.

In performing the analysis, we used third-party software to model (calculate) the underlying liabilities and costs. These results are reviewed in the aggregate and for individual sample lives. The output from the software is either used directly or input into internally developed models to generate the costs. All internally developed models are reviewed as part of the process. As a result of this review, we believe that the models have produced reasonable results. We do not believe there are any material inconsistencies among assumptions or unreasonable output produced due to the aggregation of assumptions.

The undersigned are familiar with the immediate and long-term aspects of pension valuations and meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions contained herein. All of the sections of this report are considered an integral part of the actuarial opinions.

To our knowledge, no associate of Foster & Foster, Inc. working on valuations of the program has any direct financial interest or indirect material interest in the plan sponsor, nor does anyone at Foster & Foster, Inc. act as a member of the Board of Trustees of the Mt Zion Police Pension Fund. Thus, there is no relationship existing that might affect our capacity to prepare and certify this actuarial report.

Respectfully submitted,
Foster & Foster, Inc.

By: 
Jason L. Franken, FSA, EA, MAAA

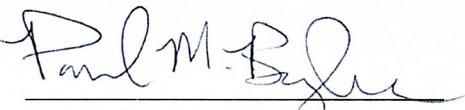
By: 
Paul M. Baugher, FSA, EA, MAAA

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SUMMARY OF REPORT

The regular annual actuarial valuation of the Mt Zion Police Pension Fund, performed as of January 1, 2025, has been completed and the results are presented in this report. The contribution requirements are as follows:

Valuation Date	January 1, 2025
Total Statutory Contribution	\$ 194,381
Member Contributions (Est.)	<u>(74,883)</u>
Statutory Minimum Contribution ¹	\$ 119,498

¹ This calculation is determined in accordance with Section 3-125 of the Illinois Pension Code. This report should not be relied upon for purposes other than determining the current tax levy required under the Illinois Pension Code. The assumptions have been set based on expectations for all Article 3 funds in the State of Illinois. The actuarial methods are prescribed by the Illinois Pension Code and do not necessarily represent the approach recommended by either the actuary or the Police Officers' Pension Investment Fund.

CHANGES SINCE PRIOR VALUATION

PLAN CHANGES

There were no plan changes since the prior valuation.

ACTUARIAL ASSUMPTION/METHOD CHANGES SINCE PRIOR VALUATION

There were no assumption changes since the prior valuation.

There were no method changes since the prior valuation.

PRINCIPAL VALUATION RESULTS

A. PARTICIPANT DATA

Actives	10
Service Retirees	1
Beneficiaries	0
Disability Retirees	0
Terminated Vested Due Future Annuity	3
Terminated with Accumulated Contributions in Fund	<u>6</u>
Total	20

Total Annual Payroll	707,517
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Annual Rate of Payments to:

Service Retirees	65,738
Beneficiaries	0
Disability Retirees	0
Terminated Vested Due Future Annuity	53,370

B. ASSETS

Actuarial Value (AVA)	4,218,634
Market Value (MVA)	4,213,386

C. LIABILITIES

Present Value of Benefits (PVB)

Actives	
Retirement Benefits	4,218,019
Death Benefits	46,797
Disability Benefits	333,304
Terminated Vested Benefits	212,052
Service Retirees	1,064,788
Beneficiaries	0
Disability Retirees	0
Terminated Vested Due Future Annuity	455,939
Terminated with Accumulated Contributions in Fund	<u>51,649</u>
Total	6,382,548

C. LIABILITIES (CONTINUED)

Accrued Liability (AL)	
Actives	
Retirement Benefits	2,694,566
Death Benefits	25,478
Disability Benefits	189,192
Terminated Vested Benefits	128,976
Service Retirees	1,064,788
Beneficiaries	0
Disability Retirees	0
Terminated Vested Due Future Annuity	455,939
Terminated with Accumulated Contributions in Fund	<u>51,649</u>
Total	4,610,588
 Normal Cost	
Normal Cost (Retirement)	143,697
Normal Cost (Death)	3,068
Normal Cost (Disability)	17,421
Normal Cost (Terminated Vested)	<u>14,250</u>
Total	178,436
 Unfunded Actuarial Accrued Liability (UAAL = AL - AVA) ¹	391,954
 Funded Ratio (AVA / AL)	91.5%

D. AMORTIZATION PAYMENT

Total Accrued Liability	4,610,588
90% Funded Ratio Target	4,149,529
Actuarial Value of Assets	4,218,634
Liabilities Subject to Amortization over 16 Years	0
Amortization Payment, Beginning of Year	0

¹ The unfunded actuarial accrued liability reflects a liability loss of \$33,578 and an asset loss of \$56,629 as of the measurement date.

CONTRIBUTION REQUIREMENTS

E. STATUTORY MINIMUM REQUIRED CONTRIBUTION ¹

Normal Cost, Including Expense Load ²	\$ 194,381
Payment Required to Amortize UAAL Over 16 Years ²	<u>0</u>
Total Statutory Contribution	\$ 194,381
Expected Member Contributions ²	<u>(74,883)</u>
Statutory Minimum Required Contribution	\$ 119,498

¹ This calculation is determined in accordance with Section 3-125 of the Illinois Pension Code. This report should not be relied upon for purposes other than determining the current tax levy required under the Illinois Pension Code. The assumptions have been set based on expectations for all Article 3 funds in the State of Illinois. The actuarial methods are prescribed by the Illinois Pension Code and do not necessarily represent the approach recommended by either the actuary or the Police Officers' Pension Investment Fund.

² Includes one year of interest.

PROJECTION OF BENEFIT PAYMENTS ¹

Year	Payments for Current Actives	Payments for Current Non-Actives	Total Payments
2025	15,337	117,019	132,356
2026	33,873	67,325	101,198
2027	48,071	69,301	117,372
2028	63,523	71,300	134,823
2029	81,808	73,309	155,117
2030	106,933	75,324	182,257
2031	133,473	77,337	210,810
2032	163,869	79,338	243,207
2033	194,045	81,300	275,345
2034	224,887	106,613	331,500
2035	251,882	109,049	360,931
2036	281,256	111,415	392,671
2037	306,204	113,688	419,892
2038	329,415	115,821	445,236
2039	353,036	136,007	489,043
2040	385,118	138,244	523,362
2041	416,518	140,244	556,762
2042	440,641	153,325	593,966
2043	483,911	155,032	638,943
2044	523,341	156,384	679,725
2045	550,910	157,339	708,249
2046	574,887	157,854	732,741
2047	595,802	157,882	753,684
2048	616,348	157,385	773,733
2049	635,589	156,357	791,946
2050	655,055	154,795	809,850
2051	675,372	152,707	828,079
2052	694,976	150,121	845,097
2053	724,988	147,056	872,044
2054	751,265	143,562	894,827
2055	801,931	139,689	941,620
2056	840,559	135,511	976,070
2057	861,977	131,113	993,090
2058	878,263	126,573	1,004,836
2059	889,371	121,960	1,011,331
2060	897,678	117,334	1,015,012
2061	902,062	112,741	1,014,803
2062	902,881	108,203	1,011,084
2063	900,678	103,713	1,004,391
2064	895,466	99,244	994,710

¹ This illustrates the projection of future benefit payments for the population as it exists on the valuation date without consideration for future hires.

ACTUARIAL ASSUMPTIONS AND METHODS

The assumptions shown below were adopted by the Board September 9, 2022 following a 2022 review of plan experience.

Interest Rate 6.80% per year compounded annually, net of investment related expenses.

Mortality Rate

Active Lives:

PubS-2010 Employee mortality, unadjusted, with generational improvements with most recent projection scale (currently Scale MP-2021). 10% of active deaths are assumed to be in the line of duty.

Inactive Lives:

PubS-2010 Healthy Retiree mortality, adjusted by a factor of 1.150 for male retirees and unadjusted for female retirees, with generational improvements with most recent projection scale (currently Scale MP-2021).

Beneficiaries:

PubS-2010 Survivor mortality, unadjusted for male beneficiaries and adjusted by a factor of 1.150 for female beneficiaries, with generational improvements with most recent projection scale (currently Scale MP-2021).

Disabled Lives:

PubS-2010 Disabled mortality, adjusted by a factor of 1.080 for male disabled members and unadjusted for female disabled members, with generational improvements with most recent projection scale (currently Scale MP-2021).

The mortality assumptions sufficiently accommodate anticipated future mortality improvements.

Retirement Age

% Retiring During Year (Tier 1)		% Retiring During Year (Tier 2)	
Age	Rate	Age	Rate
50-54	20%	50-54	5%
55-62	25%	55	40%
63	33%	56-62	25%
64	40%	63	33%
65-69	55%	64	40%
70+	100%	65-69	55%
		70+	100%

Disability Rate

Sample rates included in table below. 60% of the disabilities are assumed to be in the line of duty.

% Becoming Disabled During Year	
Age	Rate
20	0.000%
25	0.029%
30	0.133%
35	0.247%
40	0.399%
45	0.561%
50	0.675%
55	0.855%
60	1.093%

Termination Rate

See table below.

% Terminating During Year			
Service	Rate	Service	Rate
0	13.00%	8	3.00%
1	8.00%	9	2.50%
2	7.00%	10	2.25%
3	6.00%	11	2.00%
4	5.00%	12	1.75%
5	4.50%	13	1.50%
6	4.00%	14+	1.25%
7	3.50%		

Salary Increases

See table below.

Salary Scale	
Service	Rate
0	11.00%
1	9.50%
2	8.00%
3	7.50%
4	7.00%
5	6.00%
6	5.00%
7-11	4.00%
12-29	3.75%
30+	3.50%

Inflation	2.50%.
Cost-of-Living Adjustment	<p><u>Tier 1:</u> 3.00% per year after age 55. Those that retire prior to age 55 receive an increase of 1/12 of 3.00% for each full month since benefit commencement upon reaching age 55.</p> <p><u>Tier 2:</u> 1.25% per year after the later of attainment of age 60 or first anniversary of retirement.</p>
Marital Status	80% of Members are assumed to be married.
Spouse's Age	Males are assumed to be three years older than females.
Funding Method	Projected Unit Credit Cost Method.
Actuarial Asset Method	Investment gains and losses are smoothed over a 5-year period. In the first year, 20% of the gain or loss is recognized. In the second year 40%, in the third year 60%, in the fourth year 80%, and in the fifth year 100% of the gain or loss is recognized. The actuarial investment gain or loss is defined as the actual return on investments minus the actuarial assumed investment return.
Funding Policy Amortization Method	The UAAL is amortized according to a Level Percentage of Payroll method over a period ending in 2040. The initial amortization amount is 90% of the Accrued Liability less the Actuarial Value of Assets.
Payroll Growth	3.00% per year.
Administrative Expenses	Administrative expenses will be estimated as 2% of the fund's total normal cost.

GLOSSARY

Total Annual Payroll	The projected annual rate of pay for the fiscal year following the valuation date of all covered members.
Present Value of Benefits	The single sum value on the valuation date of all future benefits to be paid to current Members, Retirees, Beneficiaries, Disability Retirees and Vested Terminations.
Accrued Actuarial Liability	Determined according to the plan's actuarial cost method. This amount represents the portion of the anticipated future benefits allocated to years prior to the valuation date.
Normal (Current Year's) Cost	The current year's cost for benefits yet to be funded.
Market Value of Assets	The fair market value of plan assets as of the valuation date. This amount may be adjusted to produce an Actuarial Value of Assets for plan funding purposes.
Actuarial Value of Assets	The asset value used in the valuation to determine contribution requirements. It represents the plan's Market Value of Assets, with adjustments according to the Actuarial Asset Method. These adjustments produce a "smoothed" value that is likely to be less volatile from year to year than the Market Value of Assets.
Unfunded Accrued Liability	The excess of the Accrued Actuarial Liability over the Actuarial Value of Assets.
Statutory Minimum Required Contribution	The amount equal to the Normal Cost plus an amount sufficient to amortize the Unfunded Accrued Liability to achieve a 90% funding target by 2040. The required amount is adjusted for interest to year-end.
Projected Unit Credit Actuarial Cost Method (Level Percent of Compensation)	The method used to determine statutory minimum required contributions under the Plan. The use of this method involves the systematic funding of the Normal Cost (described above) and the Unfunded Accrued (Past Service) Liability. The actuarial accrued liability is the present value of accrued benefits, using projected salary for active Plan Participants.

DISCUSSION OF RISK

Actuarial Standard of Practice No. 51, Assessment and Disclosure of Risk Associated with Measuring Pension Obligations and Determining Pension Plan Contributions, states that the actuary should identify risks that, in the actuary's professional judgment, may reasonably be anticipated to significantly affect the plan's future financial condition.

Throughout this report, actuarial results are determined under various assumption scenarios. These results are based on the premise that all future plan experience will align with the plan's actuarial assumptions; however, there is no guarantee that actual plan experience will align with the plan's assumptions. It is possible that actual plan experience will differ from anticipated experience in an unfavorable manner that will negatively impact the plan's funded position.

Below are examples of ways in which plan experience can deviate from assumptions and the potential impact of that deviation. Typically, this results in an actuarial gain or loss representing the current-year financial impact on the plan's unfunded liability of the experience differing from assumptions; this gain or loss is amortized over a period of time determined by the plan's amortization method. When assumptions are selected that adequately reflect plan experience, gains and losses typically offset one another in the long term, resulting in a relatively low impact on the plan's contribution requirements associated with plan experience. When assumptions are too optimistic, losses can accumulate over time and the plan's amortization payment could potentially grow to an unmanageable level.

- Investment Return: When the rate of return on the Actuarial Value of Assets falls short of the assumption, this produces a loss representing assumed investment earnings that were not realized. Further, it is unlikely that the plan will experience a scenario that matches the assumed return in each year as capital markets can be volatile from year to year. Therefore, contribution amounts can vary in the future.
- Salary Increases: When a plan participant experiences a salary increase that was greater than assumed, this produces a loss representing the cost of an increase in anticipated plan benefits for the participant as compared to the previous year. The total gain or loss associated with salary increases for the plan is the sum of salary gains and losses for all active participants.
- Payroll Growth: The plan's payroll growth assumption causes a predictable annual increase in the plan's amortization payment in order to produce an amortization payment that remains constant as a percentage of payroll if all assumptions are realized. If payroll does not increase according to the plan's payroll growth assumption, the plan's amortization payment can increase significantly as a percentage of payroll even if all assumptions other than the payroll growth assumption are realized.
- Demographic Assumptions: Actuarial results take into account various potential events that could happen to a plan participant, such as retirement, termination, disability, and death. Each of these potential events is assigned a liability based on the likelihood of the event and the financial consequence of the event for the plan. Accordingly, actuarial liabilities reflect a blend of financial consequences associated with various possible outcomes (such as retirement at one of various possible ages). Once the outcome is known (e.g. the participant retires) the liability is adjusted to reflect the known outcome. This adjustment produces a gain or loss depending on

whether the outcome was more or less favorable than other outcomes that could have occurred.

- **Contribution Risk:** This risk results from the potential that actual employer contributions may deviate from actuarially determined contributions. Contribution deficits, particularly large deficits and those that occur repeatedly, increase future contribution requirements and put the plan at risk for not being able to pay plan benefits when due.

IMPACT OF PLAN MATURITY ON RISK

For newer pension plans, most of the participants and associated liabilities are related to active members who have not yet reached retirement age. As pension plans continue in operation and active members reach retirement ages, liabilities begin to shift from being primarily related to active members to being shared amongst active and retired members. Plan maturity is a measure of the extent to which this shift has occurred. It is important to understand that plan maturity can have an impact on risk tolerance and the overall risk characteristics of the plan. For example, plans with a large amount of retired liability do not have as long of a time horizon to recover from losses (such as losses on investments due to lower than expected investment returns) as plans where the majority of the liability is attributable to active members. Similarly, mature plans paying substantial retirement benefits resulting in a small positive or net negative cash flow can be more sensitive to near term investment volatility, particularly if the size of the fund is shrinking, which can result in less assets being available for investment in the market.

METRICS TO HELP ASSESS RISK

Below are descriptions of some metrics that can be used to help assess risk. The table at the end of this section provides these metrics for the fund.

- **Support Ratio:** The support ratio is determined as the ratio of active to inactive members. This metric speaks to the maturity of the plan, with a low ratio indicating a more mature plan.
- **Asset Volatility Ratio:** The asset volatility ratio is determined as the ratio of the Market Value of Assets to Total Payroll. It is a measure of the impact of investment volatility on employer contributions which are paid as a percentage of payroll. Although Market Value of Asset growth that exceeds payroll growth may contribute to the financial stability of the plan, the amortization of changes in these higher asset values have a greater impact on contribution volatility as this ratio increases.
- **Accrued Liability (AL) Ratio:** The accrued liability ratio is the proportion of Total Accrued Liability attributable to inactive members. A higher ratio indicates a more mature plan. Mature plans will see increased risk since losses due to lower than expected investment returns or demographic factors will need to be made up for over a shorter time horizon than would be needed for a less mature plan.

- Funded Ratio: The funded ratio is determined as the ratio of the Actuarial Value of Assets to the Total Accrued Liability. This ratio generally reflects the financial health of the plan but should not be considered in isolation since it is very sensitive to changes in actuarial methods and assumptions.
- Net Cash Flow Ratio: The net cash flow ratio is determined as the ratio of the Net Cash Flow (contributions minus benefit payments and administrative expenses) to the Market Value of Assets. Mature plans paying substantial retirement benefits resulting in small positive or negative cash flows may be more sensitive to near term investment volatility.

LOW DEFAULT-RISK OBLIGATION MEASURE

ASOP No. 4, Measuring Pension Obligations and Determining Pension Plan Costs or Contributions, was revised as of December 2021 to include a “low-default-risk obligation measure” (LDROM). This liability measure is consistent with the determination of the actuarial accrued liability shown on page 8 in terms of member data, plan provisions, and assumptions/methods except that the interest rate is tied to low-default-risk fixed income securities. The S&P Municipal Bond 20 Year High Grade Rate Index (daily rate closest to, but not later than, the measurement date) was selected to represent a current market rate of low risk but longer-term investments that could be included in a low-risk asset portfolio. The interest rate used in this valuation was 4.28%, resulting in an LDROM of \$7,544,999. The LDROM should not be considered the “correct” liability measurement; it simply shows a possible outcome if the Board elected to hold a very low risk asset portfolio. Given that plan benefits are paid over time through the combination of contributions and investment returns, prudent investments selected by the Board help to balance asset accumulation through these two sources.

It is important to note that the actuary has identified the risks above as the most significant risks based on the characteristics of the plan and the nature of the project, however, it is not an exhaustive list of potential risks that could be considered. Additional advanced modeling, as well as the identification of additional risks may be helpful in some situations.

RISK METRICS

SUPPORT RATIO

Total Actives	10
Total Inactives	10
Actives / Inactives	100.0%

ASSET VOLATILITY RATIO

Market Value of Assets (MVA)	4,213,386
Total Annual Payroll	707,517
MVA / Total Annual Payroll	595.5%

ACCRUED LIABILITY (AL) RATIO

Inactive Accrued Liability	1,572,376
Total Accrued Liability	4,610,588
Inactive AL / Total AL	34.1%

FUNDED RATIO

Actuarial Value of Assets (AVA)	4,218,634
Total Accrued Liability	4,610,588
AVA / Total Accrued Liability	91.5%

NET CASH FLOW RATIO

Net Cash Flow ¹	156,633
Market Value of Assets (MVA)	4,213,386
Ratio	3.7%

¹ Determined as total contributions minus benefit payments and administrative expenses.

ASSETS

CHANGE IN MARKET VALUE OF ASSETS

Market Value of Assets as of December 31, 2023	3,705,624
Benefit payments during fiscal year 2024	(63,823)
Administrative expense during fiscal year 2024	(25,212)
Total contributions during fiscal year 2024	<u>245,668</u>
Contributions Less Benefit Payments & Administrative Expenses	156,633
Actual Net Investment Earnings	<u>351,129</u>
Market Value of Assets as of December 31, 2024	4,213,386

DEVELOPMENT OF INVESTMENT GAIN/LOSS

Expected Investment Earnings ¹	257,308
Actual Net Investment Earnings	<u>351,129</u>
Actuarial Investment Gain/(Loss)	93,821

¹ Expected Investment Earnings = 6.80% x (3,705,624 + 0.5 x 156,633)

GAINS/(LOSSES) NOT YET RECOGNIZED

Fiscal Year Ending	Gain/(Loss)	Amounts Not Yet Recognized by Valuation Year			
		2024	2025	2026	2027
2021	(4,191)	(838)	0	0	0
2022	(473,096)	(189,238)	(94,619)	0	0
2023	182,951	109,771	73,180	36,590	0
2024	93,821	75,057	56,293	37,528	18,764
Total		(5,248)	34,854	74,118	18,764

DEVELOPMENT OF ACTUARIAL VALUE OF ASSETS

Market Value of Assets as of December 31, 2024	4,213,386
(Gains)/Losses Not Yet Recognized	<u>5,248</u>
Actuarial Value of Assets as of December 31, 2024	4,218,634

SUMMARY OF CURRENT PLAN

Article 3 Pension Fund	The Plan is established and administered as prescribed by "Article 3. Police Pension Fund – Municipalities 500,000 and Under" of the Illinois Pension Code.
Plan Administration	<p>The Plan is a single employer defined benefit pension plan administered by a Board of Trustees comprised of:</p> <ul style="list-style-type: none">a.) Two members appointed by the Municipality,b.) Two active Members of the Police Department elected by the Membership, andc.) One retired Member of the Police Department elected by the Membership.
Credited Service	Complete years of service as a sworn police officer employed by the Municipality.
Normal Retirement	
Date	<p>Tier 1: Age 50 and 20 years of Credited Service.</p> <p>Tier 2: Age 55 and 10 years of Credited Service.</p>
Benefit	<p>Tier 1: 50% of annual salary attached to rank on last day of service plus 2.50% of annual salary for each year of service over 20 years, up to a maximum of 75% of salary. The minimum monthly benefit is \$1,000 per month.</p> <p>Tier 2: 2.50% per year of service times the average salary for the 48 consecutive months of service within the last 60 months of service in which the total salary was the highest prior to retirement times the number of years of service, up to a maximum of 75% of average salary. The minimum monthly benefit is \$1,000 per month.</p> <p>For Tier 2 participants, the salary is capped at a rate of \$106,800 as of 2011, indexed annually at a rate of CPI-U, but not to exceed 3.00%.</p>
Form of Benefit	<p>Tier 1: For married retirees, an annuity payable for the life of the Member; upon the death of the member, 100% of the Member's benefit payable to the spouse until death. For unmarried retirees, the normal form is a Single Life Annuity.</p>

Tier 2: Same as above, but with 66 2/3% of benefit continued to spouse.

Early Retirement

Date	<p>Tier 1: Age 60 and 8 years of Credited Service.</p> <p>Tier 2: Age 50 and 10 years of Credited Service.</p>
Benefit	<p>Tier 1: Normal Retirement benefit with no minimum.</p> <p>Tier 2: Normal Retirement benefit, reduced 6.00% for each year before age 55, with no minimum benefit.</p>
Form of Benefit	Same as Normal Retirement.

Disability Benefit

Eligibility	Total and permanent as determined by the Board of Trustees.
Benefit Amount	<p>A maximum of:</p> <ul style="list-style-type: none"> a.) 65% of salary attached to the rank held by Member on last day of service, and; b.) The monthly retirement pension that the Member is entitled to receive if he or she retired immediately. <p>For non-service connected disabilities, a benefit of 50% of salary attached to rank held by Member on last day of service.</p>

Cost-of-Living Adjustment

Tier 1:

Retirees: An annual increase equal to 3.00% per year after age 55. Those that retire prior to age 55 receive an increase of 1/12 of 3.00% for each full month since benefit commencement upon reaching age 55.

Disabled Retirees: An annual increase equal to 3.00% per year of the original benefit amount beginning at age 60. Those that become disabled prior to age 60 receive an increase of 3.00% of the original benefit amount for each year since benefit commencement upon reaching age 60.

Tier 2: An annual increase each January 1 equal to 3.00% per year or one-half of the annual unadjusted percentage increase in the consumer price index-u for the 12 months ending with the September preceding each November 1, whichever is less, of the

original pension after the attainment of age 60 or first anniversary of pension start date whichever is later.

Pre-Retirement Death Benefit

Service Incurred	100% of salary attached to rank held by Member on last day of service.
Non-Service Incurred	A maximum of: <ul style="list-style-type: none"> a.) 54% of salary attached to the rank held by Member on last day of service, and; b.) The monthly retirement pension earned by the deceased Member at the time of death, regardless of whether death occurs before or after age 50.

For non-service deaths with less than 10 years of service, a refund of member contributions is provided.

Vesting (Termination)

Vesting Service Requirement	Tier 1: 8 years. Tier 2: 10 years.
Non-Vested Benefit	Refund of Member Contributions.
Vested Benefit	Either the termination benefit, payable upon reaching age 60 (55 for Tier 2), provided contributions are not withdrawn, or a refund of member contributions. The termination benefit is 2.50% of annual salary held in the year prior to termination (4-year final average salary for Tier 2) times creditable service.

Contributions

Employee	9.91% of Salary.
Municipality	Remaining amount necessary for payment of Normal (current year's) Cost and amortization of the accrued past service liability.

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: August 4, 2025

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. 2025-14 Approving the Release of Closed Session Minutes as Authorized by the Illinois Open Meetings Act as presented.

RESOLUTION NO. 2025-14

August 18, 2025

**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 18th day of August, 2025.

Village Clerk

Approved:

Village President

Attest:

Village Clerk

SCHEDULE "A"

August 18, 2025

**CLOSED SESSION MINUTES
RECOMMENDED FOR RELEASE:**

January 23, 2025 Collective Bargaining

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: August 4, 2025

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. 2025-15 Approving the Destruction of Audio or Video Recordings of Closed Session Meetings as Authorized by the Illinois Open Meetings Act as presented.

RESOLUTION NO. 2025-15

August 18, 2025

**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:

October 17, 2022	Personnel
October 16, 2023	Personnel

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 18th day of August, 2025.

Village Clerk

Approved:

Village President

Attest:

Village Clerk

Item: 6
Date: 8/18/2025

Board Memorandum

TO: Honorable Mayor and Village Trustees

FR: Corey McKenzie, Village Treasurer

RE: Pavement Assessment Presentation

DT: August 6, 2025

I will have a presentation going over the pavement assessment that was completed earlier this year.



Mt. Zion Pavement Assessment

1

Presentation Outline

- Purpose of the Assessment
- Scope of Work
- Survey Procedure
- Summary Chart
- Network Details
- Q&A

2

Purpose of the Assessment

- Determine Pavement Condition
 - Identify and document type, severity, and extent of pavement distress (e.g., cracks, rutting, potholes)
 - Using this data to assign a quantitative rating – Pavement Conditions Index (PCI)
- Better Plan Maintenance and Repairs Strategically
 - Prioritize roads for preventative maintenance, rehabilitation, or reconstructions based on condition and need
 - Prevent minor issues from becoming major (long-term cost savings)
- Support Budgeting and Funding Decisions
- Support Capital Improvement Plan
- Ensure Fair and Transparent Decision Making

3

Scope of Work

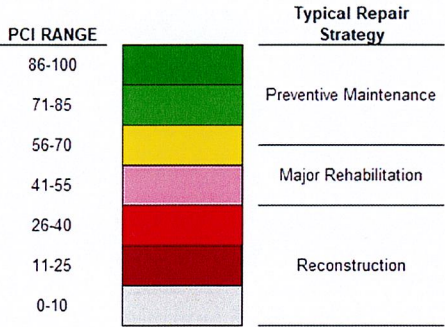
- What streets did we assess?
 - All roadways within the Village limits were assessed except for the following:
 - Traughber Road, Sulphur Springs Road, East Kraft Road, South Henderson Street (South of Britton Lane), Silver Leaf Addition, Buckhead Addition
- What tools were used?
 - Several tools/data points were used to compile information, including historical project data, GIS imagery, spreadsheets, visual inspections

4

Survey Procedure

What is Pavement Condition Index (PCI)?

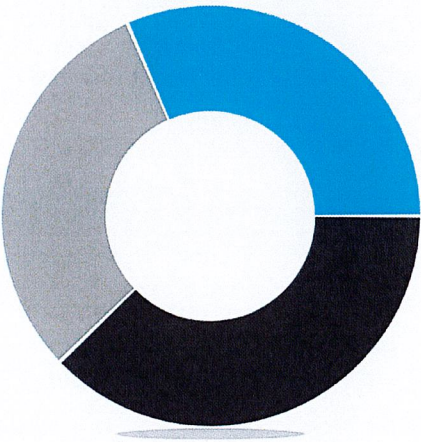
PCI is a numerical index between 0 and 100, which is used to indicate the general condition of a pavement section



5

Summary Charts

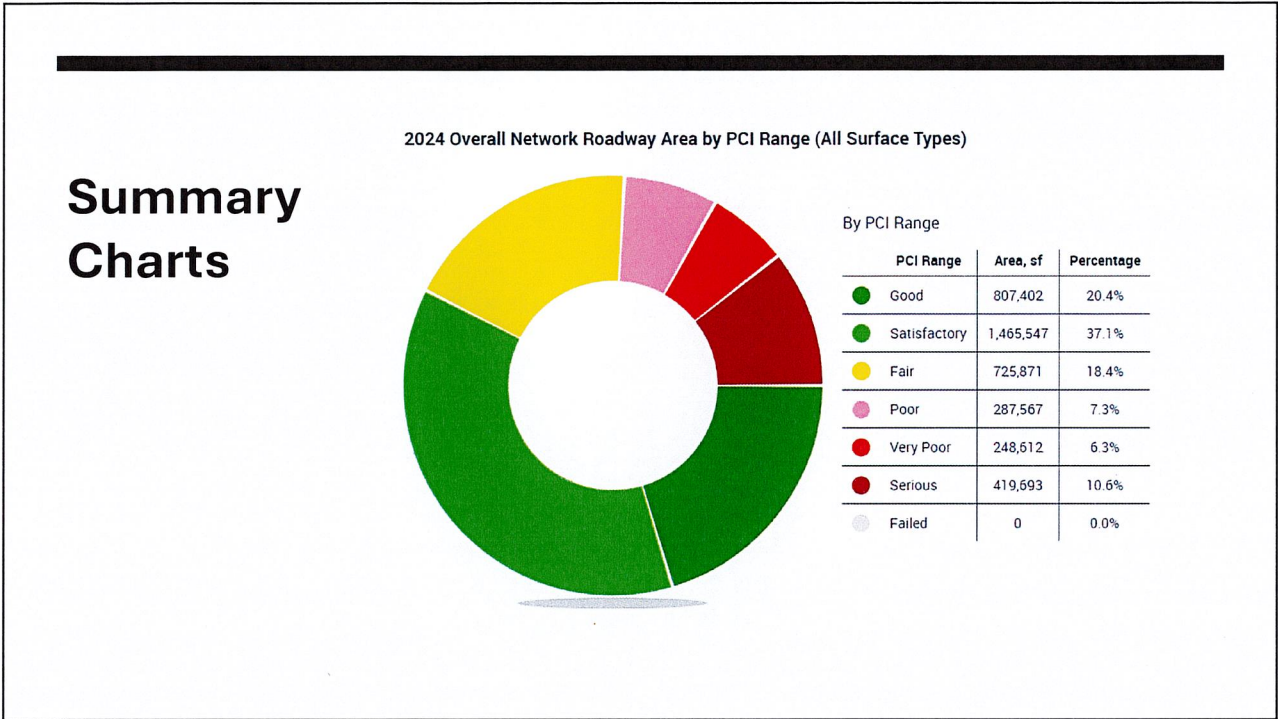
2024 Total Roadway Area by Surface Type



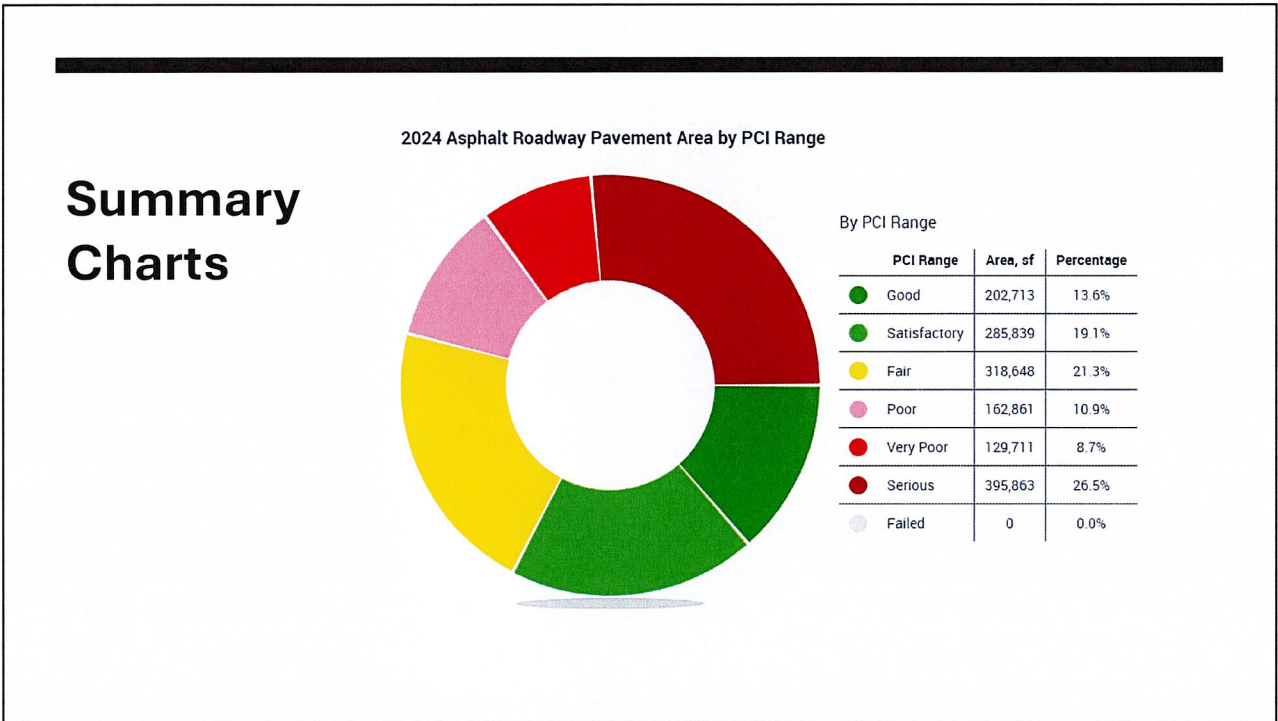
By Surface Type		
Surface Type	Area, sf	Percentage
● AC	1,495,635	37.8%
● PCC	1,213,262	30.7%
● Surface Treatment	1,245,795	31.5%

Note: AC = Asphalt Concrete, PCC = Portland Cement Concrete.

6



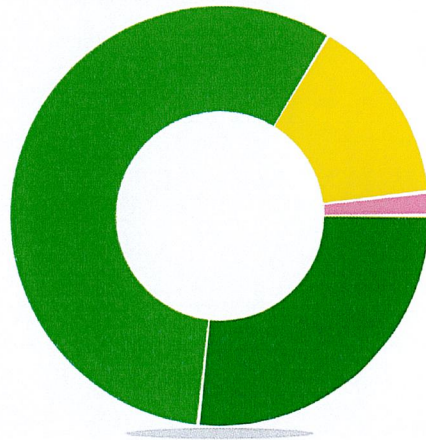
7



8

Summary Charts

2024 PCC Roadway Pavement Area by PCI Range



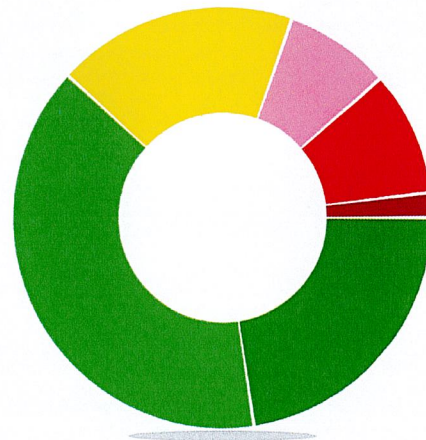
By PCI Range

PCI Range	Area, sf	Percentage
Good	323,173	26.6%
Satisfactory	691,719	57.0%
Fair	176,067	14.5%
Poor	22,304	1.8%
Very Poor	0	0.0%
Serious	0	0.0%
Failed	0	0.0%

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Summary Charts

2024 Surface Treatment Roadway Pavement Area by PCI Range



By PCI Range

PCI Range	Area, sf	Percentage
Good	281,516	22.6%
Satisfactory	487,990	39.2%
Fair	231,157	18.6%
Poor	102,402	8.2%
Very Poor	118,901	9.5%
Serious	23,830	1.9%
Failed	0	0.0%

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Summary Charts

Agency	Area Weighted PCI
Mt. Zion	66
Champaign	61
Urbana	58
Tuscola	57
CMAP	55-60

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Network Details

- <https://idea.appliedpavement.com/hosting/mtzion-il/index.html>

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Questions?



410 W. MAIN STREET
Mt. Zion, Illinois 62549

MONTHLY HIGHLIGHTS JULY 2025

POSSESSION OF METHAMPHETAMINE, AMMUNITION- On July 17 an officer stopped a vehicle on Woodland Drive for a traffic violation. The officer recognized the driver as the same person arrested by MZPD several weeks prior for carrying a loaded handgun with no FOID or Concealed Carry Permit. The driver had two active arrest warrants. After taking the driver into custody officers searched the vehicle and recovered a small amount of methamphetamine, a glass smoking pipe, and 7 rounds of 9mm ammunition. No firearm was recovered. The driver, a 55 year old female, was transported to the Macon County Jail for the arrest warrants as well as numerous criminal and traffic charges.

DOMESTIC BATTERY, IDENTITY THEFT- On July 22 officers responded to a house on Wagoner Drive regarding a loud argument. When officers arrived they spoke with a 34 year old female and her 37 year old boyfriend. After being told the argument was not physical, officers allowed the boyfriend to leave. On July 23 the female called police again and stated that while she was asleep her boyfriend snuck back into the house and stole her purse, glasses, and ATM card. He removed several hundred dollars from her account using her ATM card. She also advised that prior to officer's arrival on July 22, her boyfriend had thrown her to the ground and threatened her with a glass bottle. However, she was afraid to tell officers this at the time. The boyfriend was located on August 1st at the Macon County Jail where he is being held on other charges. Pending MZPD charges include Domestic Battery, Theft, and Identity Theft.

POSSESSION OF A CONTROLLED SUBSTANCE- On July 25 an officer stopped a vehicle for a traffic violation. The driver's D/L was revoked and she was on parole for serious drug offense. The officer noticed the driver reach into her purse repeatedly without retrieving any items. After placing the driver under arrest for driving on a revoked license officers searched the purse and recovered cocaine and several items of drug paraphernalia. The driver, a 35 year old female, was charged with Possession of a Controlled Substance, Drug Paraphernalia, and other traffic offenses. Due to her parole status she was transported to the Macon County Jail and the IDOC was contacted.

Criminal Arrests-	7	Traffic Citations	43
Ordinance Violations	1	Traffic Crashes	7