

**Village of Tolono Board of Trustees  
Regular Meeting  
February 17, 2026**

The Village of Tolono Board of Trustees (“Board”) met on February 17, 2026 in the Police Station, located at 205 E. Main St., Tolono, IL. Village President Terrence Stuber called the meeting to order at 6:31pm. Roll call found the following trustees present Mark Adair (via audio conference), Craig Goad, Dan Grady, Jared Robbins, and Tom Swigart. Also present were Clerk Brandy Dalton, and Treasurer Heather Manint.

All stood for the Pledge of Allegiance. President Stuber gave the invocation.

**PUBLIC COMMENTS**

Kennedy Marlow discussed the new 501(c)3 for the library. There will be a community garden project, and you can purchase and personalize bricks.

**REPORTS**

***Park Board*** – Clerk Dalton read a report texted by the Park Board since they could not be present.

***Fun Day*** – the committee meets this Thursday at 6:30pm in the meeting room at the Police Station. They are working on some new things for this year, including a possible drone show.

***Planning and Zoning Board*** – Del Boyle said that the Planning & Zoning Board elected officers, Kennedy Marlow resigned, the Philo Exchange Bank signage was approved, and the ICC Code discussion was tabled until the next meeting.

***Engineering*** – Larry Johnson said he talked with John Myers regarding a letter we received from the IEPA about an NPDES permit expiring, and it can be ignored because it was for the Wastewater Treatment Plant which we no longer own. He also said we will need to have a stormwater public meeting in the spring for our MS4 report.

***Office*** – Clerk Dalton said the QuickBooks Online migration happened and there have been some issues that they are working on requiring overtime hours. There has been a complaint from a resident wanting benches at the pond by the sewer plant. Budget work is behind compared to normal. She started working on the ordinance for the changes to the Planning and Zoning Board, but it isn’t finished because she asked for some clarification from President Stuber.

***Treasurer*** – Treasurer Manint gave the January Treasurer’s Report and said the Quickbooks migration has been a fiasco.

***Retail Strategies*** – Trustee Robbins said the Core Team will have a call this week. There was a discussion regarding the lack of sharing information. The Core Team will talk to Retail Strategies about a written summary of the meetings.

**CONSENT AGENDA**

Clerk Dalton read the items to be voted on: A. minutes of the February 3, 2026 regular session board meeting; B. minutes of the February 3, 2026 executive session board meeting; C. bills/warrants as presented; D. February 13, 2026 payroll; E. January 2026 bank statements and reconciliations; F. January 2026 Treasurer’s Report.

Motion by Robbins, second by Goad to approve the Consent Agenda. Roll call: Adair, aye; Goad, aye; Grady, aye; Robbins, aye; Swigart, aye. Motion passed.

### **OLD BUSINESS**

Motion by Grady, second by Robbins to approve the resignation of Vicki Buffo from the Village Board. Roll call: Adair, aye; Goad, aye; Grady, aye; Robbins, aye; Swigart, aye. Motion passed.

### **NEW BUSINESS**

Motion by Grady, second by Goad to approve the resignation of Kennedy Marlow from the Planning & Zoning Board. Roll call: Adair, aye; Goad, aye; Grady, aye; Robbins, aye; Swigart, aye. Motion passed.

### **OLD BUSINESS**

President Stuber said the resignation of Vicki Buffo from the Board of Trustees leaves 1 open seat, and the resignation of Kennedy Marlow from the Planning & Zoning Board leaves 2 open seats. He thinks Tolono can have growth with the small-town feel. He wants people on the Board of Trustees and the Planning & Zoning Board that will learn and do hard work before voting.

Motion by Swigart, second by Grady to approve the purchase option from Barcom for the Public Works and Village Hall electronic entry systems. Roll call: Adair, aye; Goad, aye; Grady, aye; Robbins, aye; Swigart, aye. Motion passed.

The discussion of adoption of proposed ICC Codes has been tabled until March 17, so the Planning & Zoning Board can go through them and give suggestions.

### **NEW BUSINESS**

Motion by Grady, second by Swigart to approve the engagement agreement with Corporate Law Partners, PLLC. Roll call: Adair, aye; Goad, aye; Grady, aye; Robbins, aye; Swigart, aye. Motion passed.

Motion by Goad, second by Swigart to approve the Planning & Zoning Board's recommendation to accept the Philo Exchange Bank's proposed signage. Roll call: Adair, aye; Goad, aye; Grady, aye; Robbins, aye; Swigart, aye. Motion passed.

There was discussion regarding turning the parking lot on Main Street into green space. There has been other plans that allows for parking and green space. Trustees Grady and Robbins met with a landscape architect to come up with some plans. President Stuber said they will work with Del Boyle to draw plans. Robbins said we need to approve the ICC codes to be able to enforce minimum maintenance codes. Once Trustee Grady and the Planning & Zoning Board decide which version of the IPMC we need, Grady will send the link to Clerk Dalton to purchase.

Motion by Goad, second by Robbins to approve Ordinance 2026-O-7, snow plowing and ice control ordinance. Roll call: Adair, aye; Goad, aye; Grady, aye; Robbins, aye; Swigart, aye. Motion passed.

Motion by Robbins, second by Goad to enter into executive session at 8:35pm for the limited purpose of discussing the hiring, performance, compensation and/or employment of one or more specific Village employees (5 ILCS 120/2(c)(1)). Roll call: Adair, aye; Goad, aye; Grady, aye; Robbins, aye; Swigart, aye. Motion passed.

The Board returned to open session at 8:41pm on a motion made by Grady, seconded by Goad.

Motion by Robbins, second by Goad to adjourn the meeting at 8:42pm. Motion passed via voice vote.

Respectfully Submitted,  
Brandy Dalton, RMC, CMC, MMC  
Village Clerk

xc: File  
Village Board

# Transaction Detail by Account - Class

VILLAGE OF TOLONO

March 3, 2026

Transaction date	Transaction type	Num	Name	Amount	Balance
<b>01 General</b>					
03/03/2026	Check		AFLAC	-138.21	-138.21
03/03/2026	Check		AFLAC	-90.90	-229.11
03/03/2026	Check		GRABER BUILDING SUPPLY	45.95	-183.16
03/03/2026	Check		AMEREN ILLINOIS	179.51	-3.65
03/03/2026	Check		PAVLOV MEDIA	100.17	96.52
03/03/2026	Check		ELAN FINANCIAL SERVICES	3,727.95	3,824.47
03/03/2026	Check		ELAN FINANCIAL SERVICES	143.73	3,968.20
03/03/2026	Check		ELAN FINANCIAL SERVICES	225.15	4,193.35
<b>Total for 01 General</b>				<b>\$4,193.35</b>	
<b>03 Street &amp; Alley</b>					
03/03/2026	Check		AFLAC	-48.23	-48.23
03/03/2026	Check		AFLAC	-62.79	-111.02
03/03/2026	Check		GRABER BUILDING SUPPLY	171.95	60.93
03/03/2026	Check		AMEREN ILLINOIS	1,388.11	1,449.04
03/03/2026	Check		ULINE	2,952.15	4,401.19
03/03/2026	Check		ULINE	182.72	4,583.91
03/03/2026	Check		AMEREN ILLINOIS	125.74	4,709.65
<b>Total for 03 Street &amp; Alley</b>				<b>\$4,709.65</b>	
<b>02 Police</b>					
03/03/2026	Check		GRABER BUILDING SUPPLY	15.99	15.99
03/03/2026	Check		PAVLOV MEDIA	100.17	116.16
03/03/2026	Check		VERIZON	270.60	386.76
03/03/2026	Check		ELAN FINANCIAL SERVICES	128.73	515.49
03/03/2026	Check		RAY O'HERRON	331.76	847.25
<b>Total for 02 Police</b>				<b>\$847.25</b>	
<b>15 ESDA</b>					
03/03/2026	Check		AMEREN ILLINOIS	42.67	42.67
03/03/2026	Check		BRANIFF COMMUNICATIONS INC	632.00	674.67

# Transaction Detail by Account - Class

VILLAGE OF TOLONO

March 3, 2026

Transaction date	Transaction type	Num	Name	Amount	Balance
<b>Total for 15 ESDA</b>				<b>\$674.67</b>	
<b>TOTAL</b>				<b>\$10,424.92</b>	

VILLAGE OF TOLONO

Payroll Details  
From Feb 27, 2026 to Feb 27, 2026 for active employees from all locations

Item	Total	ADAM MARK S	BOOHER BRIAN K	BOYLE JH DELBERT E	BROWN JOHN P	BUCKOFF MICHAEL	CLER GREG	DALTON BRANDY E	EDMONSON DONNA	GRADY CRAIG W	GRADY DANIEL E	HOWARD MATTHEW E	LEVINGTON JUSTIN E	MAAMIT HEATHER A	MCCRACKEN JEFFERY A	MOSLEY MISTY O	MYERS JOHN E	POTEMPA MANNY D	ROBBINS JARED D	ROGGERI ALEXANDER J	SINODASIS JAMES M	STUMER TERENCE M	SWIGART THOMAS E	WELCH ROBERT K	WILLARD GREGORY D		
Workers' comp																											
Class		O1 General	O1 General	O1 General	O1 General	O1 General	O1 General	O1 General	O1 General	O1 General	O1 General	O3 Street & Alley	O2 Police	O1 General	O2 Police	O1 General	O3 Street & Alley	O1 General	O1 General	O2 Police	O1 General	O1 General	O1 General	O1 General	O2 Police	O2 Police	
Hours - Total	716.38	2	1	1	80	1	0	87.87	1	2	2	80	82	0	80	0	2	80	80.71	2	2	19	2	2	2	2	24
Hours - Overtime Pay	12.38																										
Hours - Sick Pay	5.89																										
Hours - Vacation Pay	37																										
Hours - IT SYSTEMS ADMIN	1		1																								
Hours - MAINT - REG HOURLY	154.31																										
Hours - POLICE HOURLY WAGES	130				79							74.33		72				80							76	24	
Hours - BOARD MEETINGS (Commission)	0	0																									
Hours - PERMIT PORTION	0																										
Hours - Insurance Stipend	0																										
Hours - PHONE STIPEND	0																										
Hours - ADMIN HOURLY	136																										
Hours - Treasurer Monthly	0																										
Hours - MAYOR ANNUAL SALARY	0																										
Hours - BOARD MEETINGS	31	2																									
Hours - P&Z BOARD MTG	6																										
Hours - P&Z BOARD MTG	5																										
Hours - P&Z BOARD MTG	1																										
Hours - Overtime Pay	852.87																										
Hours - Sick Pay	525.63																										
Hours - Vacation Pay	1,228.11																										
Hours - IT SYSTEMS ADMIN	642.28																										
Hours - MAINT - REG HOURLY	4,546.37		652.28																								
Hours - POLICE HOURLY WAGES	11,820.33				2,873.65								2,006.37		2,393.12												
Hours - BOARD MEETINGS (Commission)	0	0.00																									
Hours - PERMIT PORTION	0																										
Hours - Insurance Stipend	0																										
Hours - PHONE STIPEND	0																										
Hours - ADMIN HOURLY	5,796.92																										
Hours - Treasurer Monthly	0																										
Hours - MAYOR ANNUAL SALARY	0																										
Hours - BOARD MEETINGS	5,920.00		150.00																								
Hours - P&Z BOARD MTG	5,920.00																										
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# Budget vs. Actuals\_\_Budget\_FY26\_P&L\_Class\_Report

May, 2025-April, 2026

Distribution account	01 GENERAL			
	Actual	Budget	Over budget by	Percent of budget
<b>Income</b>				
Animal Control Fees Reimbursed				
Building Permit Revenues	5,180.00	2,000.00	3,180.00	259.0 %
Cannabis Use Tax Revenues	4,502.83	5,000.00	-497.17	90.06 %
Cellular Tower Rent Revenue	17,184.64	18,750.00	-1,565.36	91.65 %
CIMOA Meeting Income	660.00		660.00	
ELECTRIC FRANCHISE REVENUE	14,675.00	14,675.00	0.00	100.0 %
Food Truck Permits	950.00		950.00	
Gaming Tax	86,334.88	63,000.00	23,334.88	137.04 %
Gas Franchise Revenue	6,635.00	6,635.00	0.00	100.0 %
Golf cart permit revenue	25.00		25.00	
Gravel Sales				
Income Tax Revenues	556,104.23	500,000.00	56,104.23	111.22 %
Interest Income	282,512.23	300,000.00	-17,487.77	94.17 %
Liquor License Revenue				
MFT Allotment				
MFT Trans Renewal Fund Allotmnt				
Miscellaneous Revenues	1,299.13		1,299.13	
Ordinance Violation				
Police Report Revenue				
Property Tax - IMRF	47,364.29	47,330.00	34.29	100.07 %
Property Tax Interest	226.38		226.38	
Property Tax - Liability Ins	5,131.04	5,125.00	6.04	100.12 %
Property Tax Revenue	102,622.58	102,516.00	106.58	100.1 %
Replacement Tax Revenue	9,873.01	10,000.00	-126.99	98.73 %
Sale of Equipment Revenue				
Sales Tax Revenue	274,185.82	225,000.00	49,185.82	121.86 %
Soliciting Permit	910.00		910.00	
Special Event Permit Revenue	350.00		350.00	
State Use Tax Revenues	27,181.33	100,000.00	-72,818.67	27.18 %
Telecommunication Tax Revenues	24,483.51	20,000.00	4,483.51	122.42 %
Traffic Fines Revenue				
Variance Fee	900.00		900.00	
Water Utility Tax Revenue	29,729.37	20,000.00	9,729.37	148.65 %
<b>Total for Income</b>	<b>1,499,020.27</b>	<b>1,440,031.00</b>	<b>58,989.27</b>	<b>104.1 %</b>
<b>Cost of Goods Sold</b>				
<b>Gross Profit</b>	<b>1,499,020.27</b>	<b>1,440,031.00</b>	<b>58,989.27</b>	<b>104.1 %</b>
<b>Expenses</b>				
0111500 Insurance Expense				
0111451 Health Insurance	31,074.00	41,300.00	-10,226.00	75.24 %

# Budget vs. Actuals\_\_Budget\_FY26\_P&L\_Class\_Report

May, 2025-April, 2026

Distribution account	01 GENERAL			
	Actual	Budget	Over budget by	Percent of budget
0111454 General Liability Insurance	5,307.39	7,500.00	-2,192.61	70.77 %
0111549 Life and Disability Insurance	1,177.95	2,760.00	-1,582.05	42.68 %
<b>Total for 0111500 Insurance Expense</b>	<b>37,559.34</b>	<b>51,560.00</b>	<b>-14,000.66</b>	<b>72.85 %</b>
0111511 Building Repairs	746.59	40,000.00	-39,253.41	1.87 %
0111512 Maintenance Supplies		500.00	-500.00	0.0 %
0111513 Community Programs	15,371.66	50,000.00	-34,628.34	30.74 %
0111514 BOARD OF TRUSTEES	2,273.76	5,000.00	-2,726.24	45.48 %
0111515 Fun Day	14,002.55	41,000.00	-26,997.45	34.15 %
0111516 Recycling	20,000.00	22,000.00	-2,000.00	90.91 %
<b>Total for 0111513 Community Programs</b>	<b>51,647.97</b>	<b>118,000.00</b>	<b>-66,352.03</b>	<b>43.77 %</b>
0111517 Mayoral Discretionary Expense	3,405.06	30,000.00	-26,594.94	11.35 %
0111519 Property Acquisition and Expans	2,603,000.00	3,000,000.00	-397,000.00	86.77 %
0111520 CIMOA Meeting Expense	1,187.79		1,187.79	
0111531 ESDA Contract				

# Budget vs. Actuals\_\_Budget\_FY26\_P&L\_Class\_Report

May, 2025-April, 2026

Distribution account	01 GENERAL			
	Actual	Budget	Over budget by	Percent of budget
0111533 Legal Fees	43,429.00	50,000.00	-6,571.00	86.86 %
0111534 Audit Expenses				
0111548 Engineering Fees	3,762.01	300,000.00	-296,237.99	1.25 %
0111551 Postage and Shipping	500.00	1,000.00	-500.00	50.0 %
0111552 Payroll Tax Expenses	9,395.92	23,925.00	-14,529.08	39.27 %
0111554 Printing & Publications	647.40	17,000.00	-16,352.60	3.81 %
0111561 Dues and Subscriptions	1,118.00	5,000.00	-3,882.00	22.36 %
0111562 Training - Seminars	1,910.00	11,000.00	-9,090.00	17.36 %
0111563 Travel Expense	9,292.83	20,000.00	-10,707.17	46.46 %
0111571 All Utilities	5,984.96	17,000.00	-11,015.04	35.21 %
0111599 IMRF Match Expense	10,602.74	18,770.00	-8,167.26	56.49 %
0111603 Permit Fees				
0111604 Purchase of Equipment	177.83		177.83	
0111612 Vehicle Maintenance	554.61	2,500.00	-1,945.39	22.18 %
0111651 Office Supplies	1,277.99	2,500.00	-1,222.01	51.12 %
0111652 Office Equipment	700.65	30,000.00	-29,299.35	2.34 %
0111691 Fuel	65.28	1,000.00	-934.72	6.53 %
0111694 IT Equipment	4,278.98	11,000.00	-6,721.02	38.9 %
0111695 Janitorial Supplies	31.69	500.00	-468.31	6.34 %
0111697 IT Subscriptions/ Licensing	10,335.24	12,000.00	-1,664.76	86.13 %
0111698 Payroll Expenses	899.99		899.99	
Company Contributions				
Retirement	552.25		552.25	
<b>Total for Company Contributions</b>	<b>552.25</b>		<b>552.25</b>	
Taxes	631.08		631.08	
Wages	748.08		748.08	
BOARD MEETINGS	925.00		925.00	
MAYOR ANNUAL SALARY	416.67		416.67	
P&Z BOARD MTG	150.00		150.00	
<b>Total for Wages</b>	<b>2,239.75</b>		<b>2,239.75</b>	
<b>Total for 0111698 Payroll Expenses</b>	<b>4,323.07</b>		<b>4,323.07</b>	
0111699 Telephone Expense	1,435.73	7,500.00	-6,064.27	19.14 %
0111810 Taxes - Property	3,892.96	5,000.00	-1,107.04	77.86 %
0111928 Miscellaneous Expense	1,269.04	15,000.00	-13,730.96	8.46 %
0121556 Metcad Fees				
0121652 Repairs and Maintenance				
0121653 Equipment Repairs & Main				
<b>Total for 0121652 Repairs and Maintenance</b>				
0121830 Equipment & Accessories				
0121831 Uniforms				

# Budget vs. Actuals\_\_Budget\_FY26\_P&L\_Class\_Report

May, 2025-April, 2026

Distribution account	01 GENERAL			
	Actual	Budget	Over budget by	Percent of budget
0141511 Storm Sewer Repairs				
0141513 Tree Mainenance				
0141515 Maintenance of Streets & Walks				
0141548 Mosquito Abatement				
0141572 Street Lighting				
3700927 TIF Bond				
3700928 TIF Reimbursement				
3700929 TIF Grants/Loans				
5100500 Contracted Services	11,966.85	25,000.00	-13,033.15	47.87 %
Payroll				
0111423 PLANNING & ZONING SALARIES	425.00	2,100.00	-1,675.00	20.24 %
0111424 IT SYSTEMS ADMIN	6,257.42	7,660.00	-1,402.58	81.69 %
0111433 BUILDING INSPECTOR	965.00	60,000.00	-59,035.00	1.61 %
0121421 POLICE REGULAR				
0121423 POLICE OT				

# Budget vs. Actuals\_\_Budget\_FY26\_P&L\_Class\_Report

May, 2025-April, 2026

Distribution account	01 GENERAL			
	Actual	Budget	Over budget by	Percent of budget
0141421 MAINT REG HR	569.06		569.06	
0441423 MAINT OT REG				
111421 ADMIN	93,030.19	122,080.00	-29,049.81	76.2 %
111423 ADMIN OT	4,067.37	3,000.00	1,067.37	135.58 %
111431 PRESIDENT & BOARD	14,725.03	23,000.00	-8,274.97	64.02 %
111432 TREASURER	4,250.00		4,250.00	
111433 OVERTIME	358.65		358.65	
0111421 JANITOR SALARY - OFFICE		2,500.00	-2,500.00	0.0 %
0111422 JANITOR SALARY - PD				
<b>Total for Payroll</b>	<b>124,647.72</b>	<b>220,340.00</b>	<b>-95,692.28</b>	<b>56.57 %</b>
0111521 Community Outreach				
0111920 Vehicle Purchase				
0121425 Animal Control Fees				
0141830 Equipment Rental				
<b>Total for Expenses</b>	<b>2,949,147.25</b>	<b>4,036,095.00</b>	<b>-1,086,947.75</b>	<b>73.07 %</b>
<b>Net Operating Income</b>	<b>-1,450,126.98</b>	<b>-2,596,064.00</b>	<b>1,145,937.02</b>	<b>55.86 %</b>
Other Income				
Other Expenses				
Transfer to Replacement Fund				
<b>Total for Other Expenses</b>				
<b>Net Other Income</b>				
<b>Net Income</b>	<b>-1,450,126.98</b>	<b>-2,596,064.00</b>	<b>1,145,937.02</b>	<b>55.86 %</b>

# Budget vs. Actuals\_\_Budget\_FY26\_P&L\_Class\_Report

May, 2025-April, 2026

Distribution account	02 POLICE				03 STREET & ALLEY			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
<b>Income</b>								
Animal Control Fees Reimbursed	42.00		42.00					
Building Permit Revenues								
Cannabis Use Tax Revenues								
Cellular Tower Rent Revenue								
CIMOA Meeting Income								
ELECTRIC FRANCHISE REVENUE								
Food Truck Permits								
Gaming Tax								
Gas Franchise Revenue								
Golf cart permit revenue					2,350.00	4,500.00	-2,150.00	52.22 %
Gravel Sales					240.00		240.00	
Income Tax Revenues								
Interest Income								
Liquor License Revenue					6,575.00	10,000.00	-3,425.00	65.75 %
MFT Allotment								
MFT Trans Renewal Fund Allotmnt								
Miscellaneous Revenues	7,183.60		7,183.60		635.09		635.09	
Ordinance Violation	848.00		848.00					
Police Report Revenue	115.00		115.00					
Property Tax - IMRF								
Property Tax Interest	34.06		34.06					
Property Tax - Liability Ins								
Property Tax Revenue	23,336.80	23,290.00	46.80	100.2 %	25,852.04	25,000.00	852.04	103.41 %
Replacement Tax Revenue								
Sale of Equipment Revenue					600.00		600.00	
Sales Tax Revenue								
Soliciting Permit								
Special Event Permit Revenue								
State Use Tax Revenues								
Telecommunication Tax Revenues								
Traffic Fines Revenue	6,989.52	2,000.00	4,989.52	349.48 %				
Variance Fee								
Water Utility Tax Revenue								
<b>Total for Income</b>	<b>38,548.98</b>	<b>25,290.00</b>	<b>13,258.98</b>	<b>152.43 %</b>	<b>36,252.13</b>	<b>39,500.00</b>	<b>-3,247.87</b>	<b>91.78 %</b>
<b>Cost of Goods Sold</b>								
<b>Gross Profit</b>	<b>38,548.98</b>	<b>25,290.00</b>	<b>13,258.98</b>	<b>152.43 %</b>	<b>36,252.13</b>	<b>39,500.00</b>	<b>-3,247.87</b>	<b>91.78 %</b>
<b>Expenses</b>								
0111500 Insurance Expense								
0111451 Health Insurance	17,564.00	59,300.00	-41,736.00	29.62 %	30,508.00	82,600.00	-52,092.00	36.93 %

# Budget vs. Actuals\_\_Budget\_FY26\_P&L\_Class\_Report

May, 2025-April, 2026

Distribution account	02 POLICE				03 STREET & ALLEY			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
0111454 General Liability Insurance	32,388.84	37,500.00	-5,111.16	86.37 %	21,269.16	35,000.00	-13,730.84	60.77 %
0111549 Life and Disability Insurance								
<b>Total for 0111500 Insurance Expense</b>	<b>49,952.84</b>	<b>96,800.00</b>	<b>-46,847.16</b>	<b>51.6 %</b>	<b>51,777.16</b>	<b>117,600.00</b>	<b>-65,822.84</b>	<b>44.03 %</b>
0111511 Building Repairs	563.42	25,000.00	-24,436.58	2.25 %	12,806.58	207,000.00	-194,193.42	6.19 %
0111512 Maintenance Supplies		2,000.00	-2,000.00	0.0 %	10,699.45	20,000.00	-9,300.55	53.5 %
0111513 Community Programs								
0111514 BOARD OF TRUSTEES								
0111515 Fun Day								
0111516 Recycling								
<b>Total for 0111513 Community Programs</b>								
0111517 Mayoral Discretionary Expense								
0111519 Property Acquisition and Expans								
0111520 CIMOA Meeting Expense								
0111531 ESDA Contract								

# Budget vs. Actuals\_\_Budget\_FY26\_P&L\_Class\_Report

May, 2025-April, 2026

Distribution account	02 POLICE				03 STREET & ALLEY			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
0111533 Legal Fees								
0111534 Audit Expenses								
0111548 Engineering Fees					13,990.00	50,000.00	-36,010.00	27.98 %
0111551 Postage and Shipping	15.40	500.00	-484.60	3.08 %				
0111552 Payroll Tax Expenses	21,930.96	48,600.00	-26,669.04	45.13 %	11,521.94	28,060.00	-16,538.06	41.06 %
0111554 Printing & Publications	96.95	3,000.00	-2,903.05	3.23 %				
0111561 Dues and Subscriptions	290.00	15,000.00	-14,710.00	1.93 %	676.00	3,000.00	-2,324.00	22.53 %
0111562 Training - Seminars		15,000.00	-15,000.00	0.0 %	143.00	7,500.00	-7,357.00	1.91 %
0111563 Travel Expense	466.95	5,000.00	-4,533.05	9.34 %		2,000.00	-2,000.00	0.0 %
0111571 All Utilities	6,262.07	10,000.00	-3,737.93	62.62 %	6,038.16	15,000.00	-8,961.84	40.25 %
0111599 IMRF Match Expense	28,661.97	56,700.00	-28,038.03	50.55 %	14,861.40	35,340.00	-20,478.60	42.05 %
0111603 Permit Fees					1,000.00		1,000.00	
0111604 Purchase of Equipment	28,339.80	32,700.00	-4,360.20	86.67 %	235,678.32	264,000.00	-28,321.68	89.27 %
0111612 Vehicle Maintenance	3,076.53	26,000.00	-22,923.47	11.83 %	3,483.01	27,500.00	-24,016.99	12.67 %
0111651 Office Supplies	492.44	2,000.00	-1,507.56	24.62 %				
0111652 Office Equipment		1,000.00	-1,000.00	0.0 %				
0111691 Fuel	11,894.67	20,000.00	-8,105.33	59.47 %	10,721.55	25,000.00	-14,278.45	42.89 %
0111694 IT Equipment	2,160.95	13,000.00	-10,839.05	16.62 %	945.93	3,000.00	-2,054.07	31.53 %
0111695 Janitorial Supplies	149.76	1,000.00	-850.24	14.98 %	31.70		31.70	
0111697 IT Subscriptions/ Licensing	99.00	2,500.00	-2,401.00	3.96 %		600.00	-600.00	0.0 %
0111698 Payroll Expenses	1,500.00		1,500.00		1,049.98		1,049.98	
Company Contributions								
Retirement	1,359.08		1,359.08		552.99		552.99	
<b>Total for Company Contributions</b>	<b>1,359.08</b>		<b>1,359.08</b>		<b>552.99</b>		<b>552.99</b>	
Taxes	1,036.56		1,036.56		404.46		404.46	
Wages	480.03		480.03		153.63		153.63	
BOARD MEETINGS								
MAYOR ANNUAL SALARY								
P&Z BOARD MTG								
<b>Total for Wages</b>	<b>480.03</b>		<b>480.03</b>		<b>153.63</b>		<b>153.63</b>	
<b>Total for 0111698 Payroll Expenses</b>	<b>4,375.67</b>		<b>4,375.67</b>		<b>2,161.06</b>		<b>2,161.06</b>	
0111699 Telephone Expense	4,801.48	7,000.00	-2,198.52	68.59 %	677.94		677.94	
0111810 Taxes - Property								
0111928 Miscellaneous Expense	230.90	2,000.00	-1,769.10	11.54 %	4,695.68	20,000.00	-15,304.32	23.48 %
0121556 Metcad Fees	40,678.00	40,000.00	678.00	101.7 %				
0121652 Repairs and Maintenance								
0121653 Equipment Repairs & Main	358.42	7,500.00	-7,141.58	4.78 %	13,941.13	15,000.00	-1,058.87	92.94 %
<b>Total for 0121652 Repairs and Maintenance</b>	<b>358.42</b>	<b>7,500.00</b>	<b>-7,141.58</b>	<b>4.78 %</b>	<b>13,941.13</b>	<b>15,000.00</b>	<b>-1,058.87</b>	<b>92.94 %</b>
0121830 Equipment & Accessories	4,873.59	11,000.00	-6,126.41	44.31 %	109.99		109.99	

# Budget vs. Actuals\_\_Budget\_FY26\_P&L\_Class\_Report

May, 2025-April, 2026

Distribution account	02 POLICE				03 STREET & ALLEY			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
0121831 Uniforms	4,985.82	12,000.00	-7,014.18	41.55 %	1,108.90	5,000.00	-3,891.10	22.18 %
0141511 Storm Sewer Repairs					48,016.63	60,000.00	-11,983.37	80.03 %
0141513 Tree Mainenance					117.00	5,000.00	-4,883.00	2.34 %
0141515 Maintenance of Streets & Walks					72,540.50	1,096,000.00	-1,023,459.50	6.62 %
0141548 Mosquito Abatement					4,041.00	5,000.00	-959.00	80.82 %
0141572 Street Lighting					20,595.48	30,000.00	-9,404.52	68.65 %
3700927 TIF Bond								
3700928 TIF Reimbursement								
3700929 TIF Grants/Loans								
5100500 Contracted Services	8,713.70	25,000.00	-16,286.30	34.85 %	8,026.00	35,000.00	-26,974.00	22.93 %
Payroll								
0111423 PLANNING & ZONING SALARIES								
0111424 IT SYSTEMS ADMIN								
0111433 BUILDING INSPECTOR								
0121421 POLICE REGULAR	272,250.90	455,983.00	-183,732.10	59.71 %				
0121423 POLICE OT	20,574.63	30,000.00	-9,425.37	68.58 %				

# Budget vs. Actuals\_\_Budget\_FY26\_P&L\_Class\_Report

May, 2025-April, 2026

Distribution account	02 POLICE				03 STREET & ALLEY			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
0141421 MAINT REG HR					139,623.74	270,600.00	-130,976.26	51.6 %
0441423 MAINT OT REG					11,226.71	10,000.00	1,226.71	112.27 %
111421 ADMIN								
111423 ADMIN OT								
111431 PRESIDENT & BOARD								
111432 TREASURER								
111433 OVERTIME	122.14		122.14		178.08		178.08	
0111421 JANITOR SALARY - OFFICE								
0111422 JANITOR SALARY - PD		2,500.00	-2,500.00	0.0 %				
<b>Total for Payroll</b>	<b>292,947.67</b>	<b>488,483.00</b>	<b>-195,535.33</b>	<b>59.97 %</b>	<b>151,028.53</b>	<b>280,600.00</b>	<b>-129,571.47</b>	<b>53.82 %</b>
0111521 Community Outreach		2,000.00	-2,000.00	0.0 %				
0111920 Vehicle Purchase		60,000.00	-60,000.00	0.0 %				
0121425 Animal Control Fees		11,000.00	-11,000.00	0.0 %				
0141830 Equipment Rental						5,000.00	-5,000.00	0.0 %
<b>Total for Expenses</b>	<b>516,418.96</b>	<b>1,041,783.00</b>	<b>-525,364.04</b>	<b>49.57 %</b>	<b>701,434.04</b>	<b>2,362,200.00</b>	<b>-1,660,765.96</b>	<b>29.69 %</b>
<b>Net Operating Income</b>	<b>-</b>	<b>-</b>	<b>538,623.02</b>	<b>47.01 %</b>	<b>-</b>	<b>-</b>	<b>1,657,518.09</b>	<b>28.64 %</b>
	<b>477,869.98</b>	<b>1,016,493.00</b>			<b>665,181.91</b>	<b>2,322,700.00</b>		
Other Income								
Other Expenses								
Transfer to Replacement Fund						25,000.00	-25,000.00	0.0 %
<b>Total for Other Expenses</b>						<b>25,000.00</b>	<b>-25,000.00</b>	<b>0.0 %</b>
<b>Net Other Income</b>						<b>-25,000.00</b>	<b>25,000.00</b>	<b>-0.0 %</b>
<b>Net Income</b>	<b>-</b>	<b>-</b>	<b>538,623.02</b>	<b>47.01 %</b>	<b>-</b>	<b>-</b>	<b>1,682,518.09</b>	<b>28.33 %</b>
	<b>477,869.98</b>	<b>1,016,493.00</b>			<b>665,181.91</b>	<b>2,347,700.00</b>		

# Budget vs. Actuals\_\_Budget\_FY26\_P&L\_Class\_Report

May, 2025-April, 2026

Distribution account	10 TIF				11 AUDIT			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
<b>Income</b>								
Animal Control Fees Reimbursed								
Building Permit Revenues								
Cannabis Use Tax Revenues								
Cellular Tower Rent Revenue								
CIMOA Meeting Income								
ELECTRIC FRANCHISE REVENUE								
Food Truck Permits								
Gaming Tax								
Gas Franchise Revenue								
Golf cart permit revenue								
Gravel Sales								
Income Tax Revenues								
Interest Income	8,749.98		8,749.98					
Liquor License Revenue								
MFT Allotment								
MFT Trans Renewal Fund Allotmnt								
Miscellaneous Revenues								
Ordinance Violation								
Police Report Revenue								
Property Tax - IMRF								
Property Tax Interest	1,979.91		1,979.91		13.54		13.54	
Property Tax - Liability Ins								
Property Tax Revenue	1,542,424.54	1,484,946.00	57,478.54	103.87 %	9,275.41	9,255.00	20.41	100.22 %
Replacement Tax Revenue								
Sale of Equipment Revenue								
Sales Tax Revenue								
Soliciting Permit								
Special Event Permit Revenue								
State Use Tax Revenues								
Telecommunication Tax Revenues								
Traffic Fines Revenue								
Variance Fee								
Water Utility Tax Revenue								
<b>Total for Income</b>	<b>1,553,154.43</b>	<b>1,484,946.00</b>	<b>68,208.43</b>	<b>104.59 %</b>	<b>9,288.95</b>	<b>9,255.00</b>	<b>33.95</b>	<b>100.37 %</b>
<b>Cost of Goods Sold</b>								
<b>Gross Profit</b>	<b>1,553,154.43</b>	<b>1,484,946.00</b>	<b>68,208.43</b>	<b>104.59 %</b>	<b>9,288.95</b>	<b>9,255.00</b>	<b>33.95</b>	<b>100.37 %</b>
<b>Expenses</b>								
0111500 Insurance Expense								
0111451 Health Insurance								

# Budget vs. Actuals\_\_Budget\_FY26\_P&L\_Class\_Report

May, 2025-April, 2026

Distribution account	10 TIF				11 AUDIT			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
0111454 General Liability Insurance								
0111549 Life and Disability Insurance								
<b>Total for 0111500 Insurance Expense</b>								
0111511 Building Repairs								
0111512 Maintenance Supplies								
0111513 Community Programs								
0111514 BOARD OF TRUSTEES								
0111515 Fun Day								
0111516 Recycling								
<b>Total for 0111513 Community Programs</b>								
0111517 Mayoral Discretionary Expense								
0111519 Property Acquisition and Expans								
0111520 CIMOA Meeting Expense								
0111531 ESDA Contract								

# Budget vs. Actuals\_\_Budget\_FY26\_P&L\_Class\_Report

May, 2025-April, 2026

Distribution account	10 TIF				11 AUDIT			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
0111533 Legal Fees	37,982.45	25,000.00	12,982.45	151.93 %				
0111534 Audit Expenses					23,500.00	60,000.00	-36,500.00	39.17 %
0111548 Engineering Fees	9,802.91		9,802.91					
0111551 Postage and Shipping								
0111552 Payroll Tax Expenses								
0111554 Printing & Publications	138.00	500.00	-362.00	27.6 %				
0111561 Dues and Subscriptions								
0111562 Training - Seminars								
0111563 Travel Expense								
0111571 All Utilities								
0111599 IMRF Match Expense								
0111603 Permit Fees								
0111604 Purchase of Equipment								
0111612 Vehicle Maintenance								
0111651 Office Supplies								
0111652 Office Equipment								
0111691 Fuel								
0111694 IT Equipment								
0111695 Janitorial Supplies								
0111697 IT Subscriptions/ Licensing								
0111698 Payroll Expenses								
Company Contributions								
Retirement								
<b>Total for Company Contributions</b>								
Taxes								
Wages								
BOARD MEETINGS								
MAYOR ANNUAL SALARY								
P&Z BOARD MTG								
<b>Total for Wages</b>								
<b>Total for 0111698 Payroll Expenses</b>								
0111699 Telephone Expense								
0111810 Taxes - Property								
0111928 Miscellaneous Expense								
0121556 Metcad Fees								
0121652 Repairs and Maintenance								
0121653 Equipment Repairs & Main								
<b>Total for 0121652 Repairs and Maintenance</b>								
0121830 Equipment & Accessories								

# Budget vs. Actuals\_\_Budget\_FY26\_P&L\_Class\_Report

May, 2025-April, 2026

Distribution account	10 TIF				11 AUDIT			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
0121831 Uniforms								
0141511 Storm Sewer Repairs								
0141513 Tree Mainenance								
0141515 Maintenance of Streets & Walks								
0141548 Mosquito Abatement								
0141572 Street Lighting								
3700927 TIF Bond	907,218.00	907,500.00	-282.00	99.97 %				
3700928 TIF Reimbursement	327,871.90	319,000.00	8,871.90	102.78 %				
3700929 TIF Grants/Loans	165,095.60	390,000.00	-224,904.40	42.33 %				
5100500 Contracted Services	22,500.00	22,500.00	0.00	100.0 %				
Payroll								
0111423 PLANNING & ZONING SALARIES								
0111424 IT SYSTEMS ADMIN								
0111433 BUILDING INSPECTOR								
0121421 POLICE REGULAR								
0121423 POLICE OT								

# Budget vs. Actuals\_\_Budget\_FY26\_P&L\_Class\_Report

May, 2025-April, 2026

Distribution account	10 TIF				11 AUDIT			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
0141421 MAINT REG HR								
0441423 MAINT OT REG								
111421 ADMIN								
111423 ADMIN OT								
111431 PRESIDENT & BOARD								
111432 TREASURER								
111433 OVERTIME								
0111421 JANITOR SALARY - OFFICE								
0111422 JANITOR SALARY - PD								
<b>Total for Payroll</b>								
0111521 Community Outreach								
0111920 Vehicle Purchase								
0121425 Animal Control Fees								
0141830 Equipment Rental								
<b>Total for Expenses</b>	1,470,608.86	1,664,500.00	-193,891.14	88.35 %	23,500.00	60,000.00	-36,500.00	39.17 %
<b>Net Operating Income</b>	82,545.57	-179,554.00	262,099.57	-45.97 %	-	-	36,533.95	28.0 %
					14,211.05	50,745.00		
Other Income								
Other Expenses								
Transfer to Replacement Fund								
<b>Total for Other Expenses</b>								
<b>Net Other Income</b>								
<b>Net Income</b>	82,545.57	-179,554.00	262,099.57	-45.97 %	-	-	36,533.95	28.0 %
					14,211.05	50,745.00		

# Budget vs. Actuals\_\_Budget\_FY26\_P&L\_Class\_Report

May, 2025-April, 2026

Distribution account	15 ESDA				17 MOTOR FUEL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
<b>Income</b>								
Animal Control Fees Reimbursed								
Building Permit Revenues								
Cannabis Use Tax Revenues								
Cellular Tower Rent Revenue								
CIMOA Meeting Income								
ELECTRIC FRANCHISE REVENUE								
Food Truck Permits								
Gaming Tax								
Gas Franchise Revenue								
Golf cart permit revenue								
Gravel Sales								
Income Tax Revenues								
Interest Income								
Liquor License Revenue								
MFT Allotment					67,114.52	75,000.00	-7,885.48	89.49 %
MFT Trans Renewal Fund Allotmnt					72,342.91	75,000.00	-2,657.09	96.46 %
Miscellaneous Revenues								
Ordinance Violation								
Police Report Revenue								
Property Tax - IMRF								
Property Tax Interest								
Property Tax - Liability Ins								
Property Tax Revenue	1,037.65	1,010.00	27.65	102.74 %				
Replacement Tax Revenue								
Sale of Equipment Revenue								
Sales Tax Revenue								
Soliciting Permit								
Special Event Permit Revenue								
State Use Tax Revenues								
Telecommunication Tax Revenues								
Traffic Fines Revenue								
Variance Fee								
Water Utility Tax Revenue								
<b>Total for Income</b>	<b>1,037.65</b>	<b>1,010.00</b>	<b>27.65</b>	<b>102.74 %</b>	<b>139,457.43</b>	<b>150,000.00</b>	<b>-10,542.57</b>	<b>92.97 %</b>
<b>Cost of Goods Sold</b>								
<b>Gross Profit</b>	<b>1,037.65</b>	<b>1,010.00</b>	<b>27.65</b>	<b>102.74 %</b>	<b>139,457.43</b>	<b>150,000.00</b>	<b>-10,542.57</b>	<b>92.97 %</b>
<b>Expenses</b>								
0111500 Insurance Expense		500.00	-500.00	0.0 %				
0111451 Health Insurance								

# Budget vs. Actuals\_\_Budget\_FY26\_P&L\_Class\_Report

May, 2025-April, 2026

Distribution account	15 ESDA				17 MOTOR FUEL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
0111454 General Liability Insurance	431.64		431.64					
0111549 Life and Disability Insurance								
<b>Total for 0111500 Insurance Expense</b>	<b>431.64</b>	<b>500.00</b>	<b>-68.36</b>	<b>86.33 %</b>				
0111511 Building Repairs								
0111512 Maintenance Supplies								
0111513 Community Programs								
0111514 BOARD OF TRUSTEES								
0111515 Fun Day								
0111516 Recycling								
<b>Total for 0111513 Community Programs</b>								
0111517 Mayoral Discretionary Expense								
0111519 Property Acquisition and Expans								
0111520 CIMOA Meeting Expense								
0111531 ESDA Contract	10,000.00		10,000.00					

# Budget vs. Actuals\_\_Budget\_FY26\_P&L\_Class\_Report

May, 2025-April, 2026

Distribution account	15 ESDA				17 MOTOR FUEL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
0111533 Legal Fees								
0111534 Audit Expenses								
0111548 Engineering Fees					10,555.00		10,555.00	
0111551 Postage and Shipping								
0111552 Payroll Tax Expenses								
0111554 Printing & Publications								
0111561 Dues and Subscriptions		500.00	-500.00	0.0 %				
0111562 Training - Seminars								
0111563 Travel Expense								
0111571 All Utilities	354.89	1,000.00	-645.11	35.49 %				
0111599 IMRF Match Expense								
0111603 Permit Fees								
0111604 Purchase of Equipment								
0111612 Vehicle Maintenance								
0111651 Office Supplies								
0111652 Office Equipment								
0111691 Fuel								
0111694 IT Equipment								
0111695 Janitorial Supplies								
0111697 IT Subscriptions/ Licensing								
0111698 Payroll Expenses								
Company Contributions								
Retirement								
<b>Total for Company Contributions</b>								
Taxes								
Wages								
BOARD MEETINGS								
MAYOR ANNUAL SALARY								
P&Z BOARD MTG								
<b>Total for Wages</b>								
<b>Total for 0111698 Payroll Expenses</b>								
0111699 Telephone Expense								
0111810 Taxes - Property								
0111928 Miscellaneous Expense								
0121556 Metcad Fees								
0121652 Repairs and Maintenance	632.00		632.00					
0121653 Equipment Repairs & Main								
<b>Total for 0121652 Repairs and Maintenance</b>	<b>632.00</b>		<b>632.00</b>					
0121830 Equipment & Accessories								

# Budget vs. Actuals\_\_Budget\_FY26\_P&L\_Class\_Report

May, 2025-April, 2026

Distribution account	15 ESDA				17 MOTOR FUEL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
0121831 Uniforms								
0141511 Storm Sewer Repairs								
0141513 Tree Mainenance								
0141515 Maintenance of Streets & Walks					162,111.16	250,000.00	-87,888.84	64.84 %
0141548 Mosquito Abatement								
0141572 Street Lighting								
3700927 TIF Bond								
3700928 TIF Reimbursement								
3700929 TIF Grants/Loans								
5100500 Contracted Services		10,000.00	-10,000.00	0.0 %				
Payroll								
0111423 PLANNING & ZONING SALARIES								
0111424 IT SYSTEMS ADMIN								
0111433 BUILDING INSPECTOR								
0121421 POLICE REGULAR								
0121423 POLICE OT								

# Budget vs. Actuals\_\_Budget\_FY26\_P&L\_Class\_Report

May, 2025-April, 2026

Distribution account	15 ESDA				17 MOTOR FUEL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
0141421 MAINT REG HR								
0441423 MAINT OT REG								
111421 ADMIN								
111423 ADMIN OT								
111431 PRESIDENT & BOARD								
111432 TREASURER								
111433 OVERTIME								
0111421 JANITOR SALARY - OFFICE								
0111422 JANITOR SALARY - PD								
<b>Total for Payroll</b>								
0111521 Community Outreach								
0111920 Vehicle Purchase								
0121425 Animal Control Fees								
0141830 Equipment Rental								
<b>Total for Expenses</b>	<b>11,418.53</b>	<b>12,000.00</b>	<b>-581.47</b>	<b>95.15 %</b>	<b>172,666.16</b>	<b>250,000.00</b>	<b>-77,333.84</b>	<b>69.07 %</b>
<b>Net Operating Income</b>	<b>-</b>	<b>-</b>	<b>609.12</b>	<b>94.46 %</b>	<b>-33,208.73</b>	<b>-</b>	<b>66,791.27</b>	<b>33.21 %</b>
	<b>10,380.88</b>	<b>10,990.00</b>			<b>100,000.00</b>			
Other Income								
Other Expenses								
Transfer to Replacement Fund		5,000.00	-5,000.00	0.0 %				
<b>Total for Other Expenses</b>		<b>5,000.00</b>	<b>-5,000.00</b>	<b>0.0 %</b>				
<b>Net Other Income</b>		<b>-5,000.00</b>	<b>5,000.00</b>	<b>-0.0 %</b>				
<b>Net Income</b>	<b>-</b>	<b>-</b>	<b>5,609.12</b>	<b>64.92 %</b>	<b>-33,208.73</b>	<b>-</b>	<b>66,791.27</b>	<b>33.21 %</b>
	<b>10,380.88</b>	<b>15,990.00</b>			<b>100,000.00</b>			

# Budget vs. Actuals\_\_Budget\_FY26\_P&L\_Class\_Report

May, 2025-April, 2026

Distribution account	NOT SPECIFIED				TOTAL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
<b>Income</b>								
Animal Control Fees Reimbursed					42.00		42.00	
Building Permit Revenues					5,180.00	2,000.00	3,180.00	259.0 %
Cannabis Use Tax Revenues					4,502.83	5,000.00	-497.17	90.06 %
Cellular Tower Rent Revenue					17,184.64	18,750.00	-1,565.36	91.65 %
CIMOA Meeting Income					660.00		660.00	
ELECTRIC FRANCHISE REVENUE					14,675.00	14,675.00	0.00	100.0 %
Food Truck Permits					950.00		950.00	
Gaming Tax					86,334.88	63,000.00	23,334.88	137.04 %
Gas Franchise Revenue					6,635.00	6,635.00	0.00	100.0 %
Golf cart permit revenue					2,375.00	4,500.00	-2,125.00	52.78 %
Gravel Sales					240.00		240.00	
Income Tax Revenues					556,104.23	500,000.00	56,104.23	111.22 %
Interest Income					291,262.21	300,000.00	-8,737.79	97.09 %
Liquor License Revenue					6,575.00	10,000.00	-3,425.00	65.75 %
MFT Allotment					67,114.52	75,000.00	-7,885.48	89.49 %
MFT Trans Renewal Fund Allotmnt					72,342.91	75,000.00	-2,657.09	96.46 %
Miscellaneous Revenues					9,117.82		9,117.82	
Ordinance Violation					848.00		848.00	
Police Report Revenue					115.00		115.00	
Property Tax - IMRF					47,364.29	47,330.00	34.29	100.07 %
Property Tax Interest					2,253.89		2,253.89	
Property Tax - Liability Ins					5,131.04	5,125.00	6.04	100.12 %
Property Tax Revenue					1,704,549.02	1,646,017.00	58,532.02	103.56 %
Replacement Tax Revenue					9,873.01	10,000.00	-126.99	98.73 %
Sale of Equipment Revenue					600.00		600.00	
Sales Tax Revenue					274,185.82	225,000.00	49,185.82	121.86 %
Soliciting Permit					910.00		910.00	
Special Event Permit Revenue					350.00		350.00	
State Use Tax Revenues					27,181.33	100,000.00	-72,818.67	27.18 %
Telecommunication Tax Revenues					24,483.51	20,000.00	4,483.51	122.42 %
Traffic Fines Revenue					6,989.52	2,000.00	4,989.52	349.48 %
Variance Fee					900.00		900.00	
Water Utility Tax Revenue					29,729.37	20,000.00	9,729.37	148.65 %
<b>Total for Income</b>					<b>\$3,276,759.84</b>	<b>\$3,150,032.00</b>	<b>\$126,727.84</b>	<b>104.02 %</b>
<b>Cost of Goods Sold</b>								
<b>Gross Profit</b>					<b>\$3,276,759.84</b>	<b>\$3,150,032.00</b>	<b>\$126,727.84</b>	<b>104.02 %</b>
<b>Expenses</b>								
0111500 Insurance Expense						\$500.00	-\$500.00	0.0 %
0111451 Health Insurance	14,250.00		14,250.00		93,396.00	183,200.00	-89,804.00	50.98 %

# Budget vs. Actuals\_\_Budget\_FY26\_P&L\_Class\_Report

May, 2025-April, 2026

Distribution account	NOT SPECIFIED				TOTAL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
0111454 General Liability Insurance					59,397.03	80,000.00	-20,602.97	74.25 %
0111549 Life and Disability Insurance	229.11		229.11		1,407.06	2,760.00	-1,352.94	50.98 %
<b>Total for 0111500 Insurance Expense</b>	<b>14,479.11</b>		<b>14,479.11</b>		<b>\$154,200.09</b>	<b>\$266,460.00</b>	<b>-</b> <b>\$112,259.91</b>	<b>57.87 %</b>
0111511 Building Repairs	350.26		350.26		14,466.85	272,000.00	-257,533.15	5.32 %
0111512 Maintenance Supplies	2,167.65		2,167.65		12,867.10	22,500.00	-9,632.90	57.19 %
0111513 Community Programs					\$15,371.66	\$50,000.00	-\$34,628.34	30.74 %
0111514 BOARD OF TRUSTEES	464.42		464.42		2,738.18	5,000.00	-2,261.82	54.76 %
0111515 Fun Day					14,002.55	41,000.00	-26,997.45	34.15 %
0111516 Recycling					20,000.00	22,000.00	-2,000.00	90.91 %
<b>Total for 0111513 Community Programs</b>	<b>464.42</b>		<b>464.42</b>		<b>\$52,112.39</b>	<b>\$118,000.00</b>	<b>-\$65,887.61</b>	<b>44.16 %</b>
0111517 Mayoral Discretionary Expense					3,405.06	30,000.00	-26,594.94	11.35 %
0111519 Property Acquisition and Expans					2,603,000.00	3,000,000.00	-397,000.00	86.77 %
0111520 CIMOA Meeting Expense					1,187.79		1,187.79	
0111531 ESDA Contract					10,000.00		10,000.00	

# Budget vs. Actuals\_\_Budget\_FY26\_P&L\_Class\_Report

May, 2025-April, 2026

Distribution account	NOT SPECIFIED				TOTAL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
0111533 Legal Fees	3,110.50		3,110.50		84,521.95	75,000.00	9,521.95	112.7 %
0111534 Audit Expenses					23,500.00	60,000.00	-36,500.00	39.17 %
0111548 Engineering Fees	3,525.00		3,525.00		41,634.92	350,000.00	-308,365.08	11.9 %
0111551 Postage and Shipping	0.53		0.53		515.93	1,500.00	-984.07	34.4 %
0111552 Payroll Tax Expenses	1,414.81		1,414.81		44,263.63	100,585.00	-56,321.37	44.01 %
0111554 Printing & Publications					882.35	20,500.00	-19,617.65	4.3 %
0111561 Dues and Subscriptions					2,084.00	23,500.00	-21,416.00	8.87 %
0111562 Training - Seminars					2,053.00	33,500.00	-31,447.00	6.13 %
0111563 Travel Expense					9,759.78	27,000.00	-17,240.22	36.15 %
0111571 All Utilities	560.17		560.17		19,200.25	43,000.00	-23,799.75	44.65 %
0111599 IMRF Match Expense	37.80		37.80		54,163.91	110,810.00	-56,646.09	48.88 %
0111603 Permit Fees					1,000.00		1,000.00	
0111604 Purchase of Equipment					264,195.95	296,700.00	-32,504.05	89.04 %
0111612 Vehicle Maintenance	29.94		29.94		7,144.09	56,000.00	-48,855.91	12.76 %
0111651 Office Supplies					1,770.43	4,500.00	-2,729.57	39.34 %
0111652 Office Equipment					700.65	31,000.00	-30,299.35	2.26 %
0111691 Fuel	1,807.44		1,807.44		24,488.94	46,000.00	-21,511.06	53.24 %
0111694 IT Equipment	5,499.78		5,499.78		12,885.64	27,000.00	-14,114.36	47.72 %
0111695 Janitorial Supplies	243.67		243.67		456.82	1,500.00	-1,043.18	30.45 %
0111697 IT Subscriptions/ Licensing	22.17		22.17		10,456.41	15,100.00	-4,643.59	69.25 %
0111698 Payroll Expenses					\$3,449.97		\$3,449.97	
Company Contributions								
Retirement	0.00		0.00		2,464.32		2,464.32	
<b>Total for Company Contributions</b>	<b>0.00</b>		<b>0.00</b>		<b>\$2,464.32</b>		<b>\$2,464.32</b>	
Taxes	-0.05		-0.05		2,072.05		2,072.05	
Wages	0.00		0.00		\$1,381.74		\$1,381.74	
BOARD MEETINGS					925.00		925.00	
MAYOR ANNUAL SALARY					416.67		416.67	
P&Z BOARD MTG					150.00		150.00	
<b>Total for Wages</b>	<b>0.00</b>		<b>0.00</b>		<b>\$2,873.41</b>		<b>\$2,873.41</b>	
<b>Total for 0111698 Payroll Expenses</b>	<b>-0.05</b>		<b>-0.05</b>		<b>\$10,859.75</b>		<b>\$10,859.75</b>	
0111699 Telephone Expense	2,180.66		2,180.66		9,095.81	14,500.00	-5,404.19	62.73 %
0111810 Taxes - Property					3,892.96	5,000.00	-1,107.04	77.86 %
0111928 Miscellaneous Expense	430.13		430.13		6,625.75	37,000.00	-30,374.25	17.91 %
0121556 Metcad Fees					40,678.00	40,000.00	678.00	101.7 %
0121652 Repairs and Maintenance					\$632.00		\$632.00	
0121653 Equipment Repairs & Main	487.33		487.33		14,786.88	22,500.00	-7,713.12	65.72 %
<b>Total for 0121652 Repairs and Maintenance</b>	<b>487.33</b>		<b>487.33</b>		<b>\$15,418.88</b>	<b>\$22,500.00</b>	<b>-\$7,081.12</b>	<b>68.53 %</b>
0121830 Equipment & Accessories					4,983.58	11,000.00	-6,016.42	45.31 %

# Budget vs. Actuals\_\_Budget\_FY26\_P&L\_Class\_Report

May, 2025-April, 2026

Distribution account	NOT SPECIFIED				TOTAL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
0121831 Uniforms	2,094.10		2,094.10		8,188.82	17,000.00	-8,811.18	48.17 %
0141511 Storm Sewer Repairs					48,016.63	60,000.00	-11,983.37	80.03 %
0141513 Tree Mainenance					117.00	5,000.00	-4,883.00	2.34 %
0141515 Maintenance of Streets & Walks	661.62		661.62		235,313.28	1,346,000.00	-1,110,686.72	17.48 %
0141548 Mosquito Abatement					4,041.00	5,000.00	-959.00	80.82 %
0141572 Street Lighting	78.95		78.95		20,674.43	30,000.00	-9,325.57	68.91 %
3700927 TIF Bond					907,218.00	907,500.00	-282.00	99.97 %
3700928 TIF Reimbursement					327,871.90	319,000.00	8,871.90	102.78 %
3700929 TIF Grants/Loans					165,095.60	390,000.00	-224,904.40	42.33 %
5100500 Contracted Services	336.79		336.79		51,543.34	117,500.00	-65,956.66	43.87 %
Payroll								
0111423 PLANNING & ZONING SALARIES					425.00	2,100.00	-1,675.00	20.24 %
0111424 IT SYSTEMS ADMIN					6,257.42	7,660.00	-1,402.58	81.69 %
0111433 BUILDING INSPECTOR					965.00	60,000.00	-59,035.00	1.61 %
0121421 POLICE REGULAR					272,250.90	455,983.00	-183,732.10	59.71 %
0121423 POLICE OT					20,574.63	30,000.00	-9,425.37	68.58 %

# Budget vs. Actuals\_\_Budget\_FY26\_P&L\_Class\_Report

May, 2025-April, 2026

Distribution account	NOT SPECIFIED				TOTAL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
0141421 MAINT REG HR	0.00		0.00		140,192.80	270,600.00	-130,407.20	51.81 %
0441423 MAINT OT REG	84.00		84.00		11,310.71	10,000.00	1,310.71	113.11 %
111421 ADMIN	335.35		335.35		93,365.54	122,080.00	-28,714.46	76.48 %
111423 ADMIN OT					4,067.37	3,000.00	1,067.37	135.58 %
111431 PRESIDENT & BOARD	0.00		0.00		14,725.03	23,000.00	-8,274.97	64.02 %
111432 TREASURER					4,250.00		4,250.00	
111433 OVERTIME	0.00		0.00		658.87		658.87	
0111421 JANITOR SALARY - OFFICE						2,500.00	-2,500.00	0.0 %
0111422 JANITOR SALARY - PD						2,500.00	-2,500.00	0.0 %
<b>Total for Payroll</b>	<b>419.35</b>		<b>419.35</b>		<b>\$569,043.27</b>	<b>\$989,423.00</b>	<b>-\$420,379.73</b>	<b>57.51 %</b>
0111521 Community Outreach						2,000.00	-2,000.00	0.0 %
0111920 Vehicle Purchase						60,000.00	-60,000.00	0.0 %
0121425 Animal Control Fees						11,000.00	-11,000.00	0.0 %
0141830 Equipment Rental						5,000.00	-5,000.00	0.0 %
<b>Total for Expenses</b>	<b>40,402.13</b>		<b>40,402.13</b>		<b>\$5,885,595.93</b>	<b>\$9,426,578.00</b>	<b>-</b> <b>\$3,540,982.07</b>	<b>62.44 %</b>
<b>Net Operating Income</b>	<b>-</b> <b>40,402.13</b>		<b>-40,402.13</b>		<b>-</b> <b>\$2,608,836.09</b>	<b>-</b> <b>\$6,276,546.00</b>	<b>-\$3,667,709.91</b>	<b>41.56 %</b>
Other Income								
Other Expenses								
Transfer to Replacement Fund						30,000.00	-30,000.00	0.0 %
<b>Total for Other Expenses</b>						<b>\$30,000.00</b>	<b>-\$30,000.00</b>	<b>0.0 %</b>
<b>Net Other Income</b>						<b>-\$30,000.00</b>	<b>\$30,000.00</b>	<b>-0.0 %</b>
<b>Net Income</b>	<b>-</b> <b>40,402.13</b>		<b>-40,402.13</b>		<b>-</b> <b>\$2,608,836.09</b>	<b>-</b> <b>\$6,306,546.00</b>	<b>-\$3,697,709.91</b>	<b>41.37 %</b>

**VILLAGE OF TOLONO,  
CHAMPAIGN COUNTY, ILLINOIS**

**ORDINANCE NO. 2026-O-9**

**TOLONO TIF DISTRICT  
AN ORDINANCE APPROVING AND AUTHORIZING  
THE EXECUTION OF AN INTERGOVERNMENTAL AGREEMENT**

**by and between**

**THE VILLAGE OF TOLONO**

**and**

**TOLONO PARK DISTRICT**

**ADOPTED BY THE CORPORATE AUTHORITIES  
OF THE VILLAGE OF TOLONO, CHAMPAIGN COUNTY, ILLINOIS  
ON THE 3<sup>RD</sup> DAY OF MARCH, 2026.**

**VILLAGE OF TOLONO  
AN ORDINANCE APPROVING AND AUTHORIZING  
THE EXECUTION OF AN INTERGOVERNMENTAL AGREEMENT  
BY AND BETWEEN  
THE VILLAGE OF TOLONO  
AND  
TOLONO PARK DISTRICT**

**BE IT ORDAINED BY THE MAYOR AND VILLAGE BOARD OF TRUSTEES OF THE VILLAGE OF TOLONO, CHAMPAIGN COUNTY, ILLINOIS THAT:**

**SECTION ONE:** The Intergovernmental Agreement with the Tolono Park District (*Exhibit A* attached) is hereby approved.

**SECTION TWO:** The Village President is hereby authorized and directed to enter into and execute on behalf of the Village said Intergovernmental Agreement and the Village Clerk of the Village of Tolono is hereby authorized and directed to attest such execution.

**SECTION THREE:** The Intergovernmental Agreement shall be effective the date of its approval on the 3<sup>rd</sup> day of March, 2026.

**SECTION FOUR:** This Ordinance shall be in full force and effect from and after its passage and approval as required by law.

**PASSED, APPROVED AND ADOPTED** by the Corporate Authorities of the Village of Tolono, Illinois, on the 3<sup>rd</sup> day of March, 2026, and deposited and filed in the Office of the Village Clerk of said Village on that date.

<b>TRUSTEES &amp; PRESIDENT</b>	<b>AYE VOTE</b>	<b>NAY VOTE</b>	<b>ABSTAIN / ABSENT</b>
Daniel Grady			
Mark Adair			
Jared Robbins			
Craig Goad			
Thomas Swigart			
Terrence Stuber, President			
<b>TOTAL VOTES:</b>			

**APPROVED:** \_\_\_\_\_, Date \_\_\_\_/ \_\_\_\_ / 2026  
President

**ATTEST:** \_\_\_\_\_, Date: \_\_\_\_/ \_\_\_\_ / 2026  
Village Clerk

**EXHIBIT A**

**INTERGOVERNMENTAL AGREEMENT**

by and between

**THE VILLAGE OF TOLONO**

and

**TOLONO PARK DISTRICT**

# **INTERGOVERNMENTAL AGREEMENT**

by and between

**THE VILLAGE OF TOLONO**

and the

**TOLONO PARK DISTRICT**

**TOLONO  
TAX INCREMENT FINANCING DISTRICT**

**MARCH 3, 2026**

**INTERGOVERNMENTAL AGREEMENT**  
**TOLONO PARK DISTRICT**

This Agreement is entered into by and between the Village of Tolono, Illinois, an Illinois Municipal Corporation, and the Tolono Park District, pursuant to the 1970 Illinois Constitution and Illinois Compiled Statutes.

In consideration of the statements and findings hereinafter set forth, the mutual covenants herein contained, and other good and valuable consideration the sufficiency of which is hereby acknowledged, the parties hereto find and agree as follows:

1. The Village of Tolono (the “Village”) is an Illinois Municipal Corporation organized under the Constitution and Statutes of the State of Illinois.
2. The Tolono Park District, (the “Park District”) is a duly organized Park District operating under the Statutes of the State of Illinois.
3. The Village has the authority under the Expenses for Economic Development Act, 65 ILCS 5/8-1-2.5, to appropriate and expend funds for economic development purposes, including, without limitation, the making of grants to any other governmental entity that is deemed necessary or desirable for the promotion of economic development within the municipality.
4. The 1970 Illinois Constitution, Article VII, Section 10, and the Illinois Compiled Statutes, Ch. 5 Section 220/1 *et seq.* provide legal authority for intergovernmental privileges and authority to be enjoyed jointly by municipalities as well as other public bodies politic.
5. The Tax Increment Allocation Redevelopment Act (the “TIF Act”), Illinois Compiled Statutes, as amended, Ch. 65 Section 5/11-74.4-1 *et seq.* authorizes a municipality to enter into all contracts necessary or incidental to the implementation and furtherance of its redevelopment plan and project.
6. The TIF Act authorizes a municipality to pay all or a portion of a taxing districts capital costs.
7. The Village previously adopted a Redevelopment Plan and Projects and designated a Redevelopment Area pursuant to the TIF Act for the Tolono Tax Increment Financing District (the “TIF District”) which area is located within the Park District.
8. The parties declare that this Agreement is adopted pursuant to the 1970 Illinois Constitution, Article VII, Section 10; Illinois Compiled Statutes, Ch. 5 Section 220/1 *et seq.*, the Tax Increment Allocation Redevelopment Act, Illinois Compiled Statutes, Ch. 65 Section 5/11-74.4-1 *et seq.* and other applicable statutes.

**NOW, THEREFORE**, the parties agree to implement these policies as follows:

**A. REIMBURSEMENT OF CAPITAL COSTS**

1. On or before December 31, 2026, the Village shall pay the Park District a one-time lump reimbursement from the Special Tax Allocation Fund (the “TIF Fund”) up to a total amount not to exceed **\$228,426.00** for reimbursement of the Park District’s capital costs for renovations to the sports lighting on the ballfields at West Side Park.

**B. VERIFICATION OF CAPITAL COSTS**

1. The Park District shall provide to the Village’s TIF Administrator, Jacob & Klein, Ltd. and The Economic Development Group (collectively the “Administrator”), verified receipts, invoices, bills or statements of suppliers, contractors, or professionals together with Mechanic’s Lien Waivers, if applicable, cancelled checks or other proof of payment as required by the Village, and upon such time or times as requested by Village, as verification that the Village’s payments from the Village’s TIF Fund to the Park District were spent on capital expenditures arising from renovations to the ballfield lighting. If such is requested and not provided within 30 days of such written request, then the Village has the right to suspend and not make any payments remaining until such is provided to the satisfaction of Village.

**C. GENERAL PROVISIONS**

1. Binding Effect: This Agreement shall be binding on the parties and their respective successors--including successors in office.
2. Governing Law: This Agreement is governed by and shall be construed in accordance with the laws of the State of Illinois.
3. Amendments, Waivers, Modifications: No amendment, waiver or modification of any term or condition of this Agreement shall be binding or effective for any purpose unless expressed in writing and adopted by each of the parties as required by law.
4. Waiver of All Rights to Contest TIF District: The Park District, by its execution and approval of this Agreement, hereby waives forever any and all right to directly or indirectly set aside, modify or contest in any manner the establishment and administration of the TIF District.
5. Prevailing Wage: The Park District acknowledges that it is responsible for compliance with the Illinois Prevailing Wage Act, to the extent such is applicable. The Park District shall indemnify and hold harmless the Village, its officers, officials, agents and consultants from any and all claims related thereto.
6. Partial Invalidity: In the event that any provision of this Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

7. Complete Agreement: This Agreement expresses the complete and final understanding of the parties with respect to the subject matter as of the date of its execution. Each party acknowledges that no representations have been made which have not been set forth herein.
8. Authority to Execute: The undersigned represent that they have the authority of their respective governing authorities to execute this Agreement.

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement on the 3<sup>rd</sup> day of March, 2026.

**TOLONO PARK  
DISTRICT**

**VILLAGE OF TOLONO, an Illinois  
Municipal Corporation**

By: \_\_\_\_\_

By: \_\_\_\_\_  
President

Attest: \_\_\_\_\_

Attest: \_\_\_\_\_  
Village Clerk



507 W. Strong St., PO Box 667  
Tolono, IL 61880

Phone: (217)485-5212  
Fax: (217) 485-5117  
Email: Info@TolonoIL.US

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Application for Liquor License  
(Corporation)  
VILLAGE OF TOLONO

*Illinois Liquor Control Act of 1934  
235 ILCS 5/1-1 et seq.*

*Village of Tolono Liquor Control Ordinance 110.001 et seq.*

TO THE LIQUOR CONTROL COMMISSIONER-----

The undersigned Corporation hereby makes application for license as indicated and submits the following information:

1. Registered Corporate name of applicant

Kesari Navand LLC [REDACTED]  
TYPE OR PRINT NAME CLEARLY Telephone

2. Location of place of business for which this application is made

313 N Long St. Tolono IL 61880

3. Date of incorporation 10/24/2023 State in which incorporated IL

4. If foreign corporation, date qualified to do business in Illinois

5. If foreign corporation, give name and address of resident agent in Illinois

6. Business address of corporation in Illinois as stated in Certificate of Incorporation

1411 Fieldstone Drive  
Saway IL 61874

7. Objects of corporation, as set forth in Charter

Consumption combination  
If insufficient space, attach separate sheet(s)

8. Was there a previous license at this address? If so, who was previous licensee?

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9. State principal kind of business

Smoker & Drinks  
Restaurant, Grocery, Drug, Club, etc

10. Date applicant began/will begin liquor business at above location \_\_\_\_\_

11. Does applicant own premises for which this license is sought? NO If not, when does applicant's lease expire? 11/1/2029

12. Has a liquor license been revoked at this location within the past year? NO

13. Is this business located within one hundred feet, measured from main entrances, of any church, school, hospital, home for aged or indigent persons or for veterans, their wives or children or any naval or military station? NO

(A) If answer to the above is "YES", is your place of business a hotel offering restaurant service, a regularly organized club, a food shop, or other place where the sale of liquor is not the principal business carried on? \_\_\_\_\_

(B) If answer to (A) is "YES", on what date was business begun? \_\_\_\_\_

14. Is the above location within 1500 feet of any building on the main campus of any State University? NO

15. If this application is for a license to sell at retail, has any manufacturer, importing distributor or distributor, or officer, director, manager or stockholder owning more than 5 percent of the stock, directly or indirectly, paid or agreed to pay for this license, advanced money or anything else of value, or extended any credit except as specifically permitted in the Act; or is an officer, director, manager or stockholder owning more than 5 percent of the stock, directly or indirectly interested in the ownership, conduct or operation of business of applicant? NO

If answer is "YES", give particulars

16. Does applicant engage in liquor business at any locations in the State of Illinois other than described above? YES

If "YES", give address(es) of all such locations

101 E Southline Rd, Tuscola IL 61953

17. Has applicant ever made application for liquor license for any premises in the State of Illinois other than those described above? NO

If "YES", give address(es) of all such premises and disposition of application(s)

18. Date applicant first engaged in liquor business in Illinois at any location Yes

19. Has applicant ever been refused a liquor license by ANY governmental body? NO

If "YES", give particulars \_\_\_\_\_

20. Has any previous liquor license issued to applicant by any state or subdivision thereof, or by the Federal government been revoked? NO

If "YES", give reasons therefor  
\_\_\_\_\_

21. Has applicant, or any officer, director, manager or stockholder named in questions 25, 26, 27, and 28 ever been (1) convicted of a felony or (2) otherwise would be ineligible or disqualified to receive a liquor license in Illinois by reason of any matter or thing contained in the Illinois Liquor Control Act?

NO

22. What class of license(s) are you applying for? Consumption Combination

23. If applying for "OC" license, do you have the proper fencing? \_\_\_\_\_

24. Will you have gaming machines at the location? Yes

If "YES", how many machines will be present? 6

25. Name and address of each officer and each director must be filled in below (*Attach additional page if insufficient space*)

NAME Sneha Patel TITLE President

ADDRESS [REDACTED]

NAME \_\_\_\_\_ TITLE \_\_\_\_\_

ADDRESS \_\_\_\_\_

NAME \_\_\_\_\_ TITLE \_\_\_\_\_

ADDRESS \_\_\_\_\_

NAME \_\_\_\_\_ TITLE \_\_\_\_\_

ADDRESS \_\_\_\_\_

26. If a majority in interest of the stock of the corporation is owned by one person or his nominees, give name and address of such person.

NAME Sneha Patel ADDRESS [REDACTED]

27. If stock of this applicant is not listed on any exchange or sold publicly, give names and addresses of all stockholders of record more than 5% of the stock of applicant and percent of ownership of each. (Attach additional sheets if necessary)

NOTE: If during license period any person not named in question 23 becomes the record owner of more than 5% of the stock of applicant, the Corporation must furnish the Village, within ten days after date of transfer, the name, address and percent of ownership of such person.

28. Give name and address of person or persons employed by applicant as a manager or agent of applicant's business in above location.

NAME \_\_\_\_\_ ADDRESS \_\_\_\_\_

NAME \_\_\_\_\_ ADDRESS \_\_\_\_\_

Kesava Nandan LLC  
Corporate Name

(CORPORATE SEAL)

By: [REDACTED]  
Sneha Patel, President  
Printed Name & Title

Attest: [REDACTED]  
BRENDA CRANE  
Printed Name

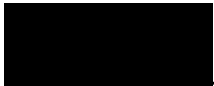


**AFFIDAVIT**

We, the undersigned, president and secretary of the above named corporation, each first being duly sworn, say that each of us has read the above and foregoing application and that the matters stated therein are true and correct and are made upon our personal knowledge and information, and are made for the purpose of inducing the Village of Tolono to issue the license herein applied for.

We further swear that the applicant will not violate any of the laws of the State of Illinois or of the United States of America or the ordinances of the Village of Tolono in the conduct of applicant's place of business.

We further swear that we are the duly constituted and elected officers of said applicant and as such are authorized and empowered to execute this applicant.

 Sneha Patel PRESIDENT  
\_\_\_\_\_  
SECRETARY

**Notary Acknowledgement**

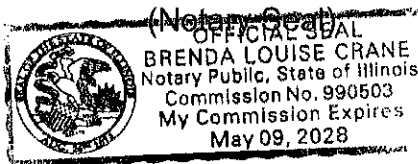
State of Illinois  
County of Champaign

Subscribed and sworn to before me this

23 day of February, 2026

The above mentioned person(s) appeared personally before me, provided satisfactory evidence to be the person(s) stated in this instrument, and executed the instrument.

  
\_\_\_\_\_  
Notary Public Signature



**FOR OFFICE USE ONLY**

Date Application Received: 2/26/2026 By: Misty

Class of License(s): \_\_\_\_\_ License is available / need to create

If need to create, meeting date ordinance presented to Village Board: 3/3/2026

Gaming Machines: YES / NO If yes, number of machines: \_\_\_\_\_

Outdoor Café: YES / NO If yes, does the property have the proper fencing: YES / NO

Date Application in Board Packets: \_\_\_\_\_

Date Application Approved / Denied: \_\_\_\_\_

If denied, why: \_\_\_\_\_

\_\_\_\_\_

Signature of Village President: \_\_\_\_\_

\_\_\_\_\_

If approved:

Class of License Issued: \_\_\_\_\_ Cost: \$ \_\_\_\_\_

OC Issued: YES / NO Cost: \$ \_\_\_\_\_

Gaming Machines: YES / NO Cost: \$ \_\_\_\_\_

TOTAL ANNUAL COST: \$ \_\_\_\_\_

Billable: Annually / Semi-Annually

Feb 26<sup>th</sup> 2026

Honorable Mayor as well city members of Tolono,

City of Tolono has long argue of saying there is enough gaming machines but give a chance to serve Tolono better. There are enough bars if those bars can survive having us will only help Tolono natives thrive more and better environment to go for nightlife. These bars only serving regular drinks having us we can have them serve THC drinks with gaming will help create whole new industry in Tolono which does not exists Champaign county. Furthermore, Cloud9 is 5 star rating on google; our customer loves us. It would be great for City to not only bring extra revenue as well us small business thrive in small town. Lastly, want to conclude with summing up there is total 10 + smoke shops in Champaign-Urbana area. However, CLOUD9 is ONLY FIVE stars rating with highest customer satisfactions vape shop. We are looking forward to serve Tolono not limit to smoke products but additionally revenue from gaming machines.

Sincerely,  
Cloud9 Mangment.

# Cloud9 V&T

313 N Long St, Tolono, IL 61880, United States

Write a review


## 5.0

52 reviews ⓘ

3 reviews

★★★★★ a year ago

Very nice and helpful staff, professional and great pricing. They always remember you and truly seem like friends, definitely would recommend 10/10


♡ Hover to react 

**Abrielle McManama**

Local Guide · 24 reviews · 33 photos

★★★★★ 11 months ago

The owner was very kind and patient. Great atmosphere and good selection of glass, smoke accessories, lighters, and even incense (so yes it smells amazing in there)!


♡ Hover to react 

**Audra Cole**

1 review

★★★★★ a year ago

Great service and amazing products and prices guys check it out!!! great people !!

♡ Hover to react 

# Cloud9 V&T

313 N Long St, Tolono, IL 61880, United States

Write a review

## 5.0

52 reviews ⓘ

Sort by

Most relevant

Newest

Highest rating

Lowest rating

**Elisha Sims**

2 reviews



★★★★★ a month ago

Very kind workers and they have been very helpful every time I go in

Hover to react

**jimmy richey**

3 reviews



★★★★★ 6 months ago

Great customer service will help you with anything you need. I highly recommend going to this Shop very wonderful people.

Hover to react

**Diana Leonard**

Local Guide · 44 reviews · 7 photos



★★★★★ 6 months ago

One of the nicest and friendliest stores in my hometown Tolono. They are great for Vapes users and a large variety of Vapes and and smokes. Prices aren't too bad as well.



### Discount Tobacco #18

4.6 (166) · Tobacco shop

Mattoon, IL · (217) 295-1050

Open · Closes 9 PM

"Great assortment Good prices Great people"



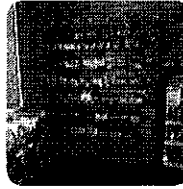
### JB Hawks Discount Tobacco and Vape

4.5 (273) · Tobacco shop

Charleston, IL · (217) 345-9219

Open · Closes 2 AM

"The shop is clean and has a large inventory for sale."



### Discount Tobacco Inc

4.6 (102) · Tobacco shop

Mattoon, IL · (217) 234-2984

Open · Closes 7 PM

"Friendly staff and Best prices around."



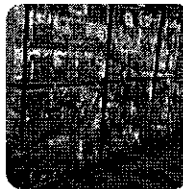
### Cloud9 V&T

5.0 (52) · Tobacco shop

Tolono, IL · (217) 649-8260

Open · Closes 9 PM

"the prices are amazing and they have great deals and are very knowledgeable."



### Spirits of Tuscola

4.5 (90) · Vaporizer store

Tuscola, IL · (217) 253-3517

Open · Closes 9 PM

"Very friendly and has good selection."



### The Smoke Studio

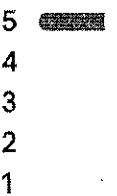
5.0 (2) · Smoke shop

Mattoon, IL · (217) 994-4542

Open · Closes 9:30 PM



### Review



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### Review

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Date	Reported By	Reporter's Address	Name	Address	Violation	Date of 1st Letter	Date of 2nd Letter	Re-check Date & Findings & FC	Letter from Law Office
2/19/2006	Craig Good		Douglas Younger	408 E Reynolds	Multiple vehicles with out driver tags				
2/19/2006	Craig Good		Jim Mays	307 N Eastbeth	Overgrown public sidewalk causing dangerous trip hazard				
2/21/2006	Bruce Moore		Ruth, Curtis, Waleh	121 1/2 E Duggs	Overgrown yard which has confirmed critters habituate and microclimate critter reports continue to the yard since last fall. It is creating a habitat for critters I went inquiring as to the nuisance status of Scott Raab's property on the corner of Bourne and Broadway. This month there have been multiply times that a car jack has protruded into the road. Also there are multiple piles of garbage. . . EC unit: these jugs, traps, brush, tools. The van in the driveway has not moved since being parked there at the beginning of November and has expired plates on it. Also the skunks are back. It would be appreciated if they were gone before they have the chance to dig up our yard like they did last spring/summer. I have a suggestion as to when to put a trap.				

<i>Date</i>	<i>Reported By</i>	<i>Reporter's Address</i>	<i>Name</i>	<i>Address</i>	<i>Violation</i>	<i>Date of 1st Letter</i>	<i>Date of 2nd Letter</i>	<i>Re-check Date &amp; Findings &amp; Pic</i>	<i>Letter from Law Office</i>
2/19/2026	[REDACTED]		Douglas Younger	408 E Reynolds	Multiple vehicles with out dated tags-				
2/19/2026	[REDACTED]		Jim Myers	307 N Elizabeth	Overgrown public sidewalk causing dangerous trip hazard				
2/23/2026	[REDACTED]		Rash, Carlson, Black	121 1/2 E Daggy	Overgrown yard which has confirmed critters habituating and repopulating				
					Living room furniture in the yard since last fall creating a habitat for critters				
					This month there have been multiply times that a car jack has protruded into the road. there are multiple piles of garbage IE: anti -freeze jugs, tarps, brush, tools. The van in the driveway has not moved since being parked there at the beginning of November and has expired plates on it.Also the skunks are back.				

<i>Date Written</i>	<i>Date to be Completed</i>	<i>Name of Requestor</i>	<i>Address</i>	<i>Description of Work To Be Done</i>	<i>Completion Date</i>	<i>Completed By</i>	<i>Description of Work</i>
1/8/2026	1/8/2026	Mark Adair/Terrence Stut	410 N James	rock for mailboxes	1/8/2026	JM	Done
1/9/2026	1/9/2026	Jacob Swigart	516 N Calhoun	line down/ mediacom line	1/9/2026	JM/MH	Done
1/9/2026	1/9/2026	Russell Curry	By Janet Miler's house	tree down and mediacom line down	1/9/2026	JM/MH	Done
1/21/2026	1/21/2026	Misty	Police Dept	Toilet leaking in bathroom	1/29/2026	MH	Done
1/22/2026	1/22/2026	Robbin Hayden	813 E Jackson St	Sidewalk repair	2/13/2026	JM	Done
2/10/2026	2/10/2026	Michael Pape	302 N 1st St	Mailbox knocked over by plow during last snow	2/10/2026	JM/MH	Done
2/12/2026	2/12/2026	Justin Levingston	East side of Central	Flashing light at cross walk are not working	2/13/2026	MH	Done
2/12/2026	2/12/2026	Janet Miller	205 S Elizabeth St	Check drainage in ditch			
2/16/2026	2/16/2026	Lorrie Eckstein	Watson St by Absolute	Potholes on Watson by Absolute			
2/16/2026	2/16/2026	Garrett Cler	301 Elizabeth	Crushed asphalt added to area along Elizabeth St	2/17/2026	JM	Done
2/24/2026	2/24/2026	Craig Goad	206 N Elizabeth	Dirt in ditch on N side of house			
2/24/2026	2/24/2026	Garrett Cler	301 N Elizabeth	5 Buckets of crushed asphalt			
2/24/2026	2/24/2026	Chad Rothe	224 E Holden	Culvert replaced			
2/25/2026	2/25/2026	Karen Blackstock	500 E Locust	Clean out storm drain, full of leaves			

\$40 charged for 2 buckets of crushed asphalt



**THOMAS MAMER**  
ATTORNEYS AT LAW

2005 N Dunlap Ave  
Champaign, IL 61820

ThomasMamer.com  
P 217.351.1500  
F 217.351.2017

February 11, 2026

Village of Tolono  
P.O. Box 667  
Tolono, IL 61880

**RE: Municipal Billing Rate Adjustment**

Dear Village of Tolono:

I am writing to let you know that this firm's billing rates are adjusting.

Adjustments are occurring for several reasons. One is to get closer to standardizing the rates we charge municipal clients, including an upward adjustment for those who have enjoyed lower rates with no increases for some time. Standardizing helps us treat newer and older clients more equally, and it helps reduce administrative burdens of tracking different rates for different municipalities. Another reason for the adjustment is to help this firm meet its evolving business needs. In considering our needs, though, we are also continuing to consider yours by continuing to offer lower rates to municipal clients than what we typically charge private clients.

The rate adjustment will be effective for any work performed during or after March 2026. Because of our billing cycle, invoices for work performed in March at the adjusted rates will not begin issuing until the April 2026 billing cycle.

Under the adjusted rates, all work will be billed at a rate of \$250/hr. for partners (like Justin and Eric), \$230/hr. for associates (like Tiffany, Sarah, and Cait), \$130/hr. for paralegals, and \$100/hr. for law clerks. These rates may increase during representation with prior notice. Also, as always, there may be expenses to pay, such as the expenses of court filing fees, service fees, deposition transcripts, and other costs arising in litigation. Any such costs will be itemized on bills. We will bill you monthly for services and expenses, and payment will be due to us monthly. In certain circumstances, rather than the firm pre-paying an expense and billing you subsequently, we may send the expense to you for direct payment (*e.g.* for larger expenses like retaining, consulting, and deposing expert witnesses).

We hope that you will continue to find value in the services that this firm can provide as our rates adjust. And, if you have any questions, please reach out to set up a call.

Sincerely,

THOMAS MAMER LLP

  
Justin N. Brunner  
JNB@ThomasMamer.com

Lott H. Thomas  
Richard R. Harden  
John M. Sturmanis  
Kenneth D. Reifsteck  
James D. Green  
Denise K. Bates  
Eric S. Chovanec  
Justin N. Brunner  
Nathan T. Kolb  
Philip J. Pence  
Nathaniel M. Schmitz  
Litany A. Thompson

Alyson D. Cloyd  
Tiffany J. Byrne  
Sarah M. Brookhouse  
Jacob R. Jackson  
Caitlin S. Tippy  
Connor M. Purcell

Of Counsel:  
William J. Brinkmann  
Melissa A. Thomas