



STATE OF ILLINOIS
Will County, ss. MONTHLY BUSINESS/PLANNING MEETING

Town of Homer

THE BOARD OF TOWN TRUSTEES

Board Packet December 8, 2025



Susanna E. Steilen
Supervisor

Tamara O'Brien
Clerk

Keith Gray
Kenneth Marcin
Donald Melody
Christina Sievers
Trustees

Carmen J Maurella, III
Assessor

John Robinson
Highway Commissioner

Sara Palermo
Collector

Administration Office
14350 W 151st Street
Homer Glen, IL 60491
Phone: 708.301.0522

Assessor's Office
Phone: 708.301.8166

Highway Department
14500 W 151st Street
Homer Glen, IL 60491
Phone: 708.301.0246

www.homertownship.com
office@homertownship.com

Homer Township

AGENDA

Monthly Board of Trustees Meeting
December 8 at 7:00 pm
Homer Township Town Hall
16057 S. Cedar Road
Lockport, IL 60491

1. Call to Order
2. Pledge of Allegiance
3. Moment of Silence
4. Roll Call for Quorum
5. Public Comments must sign in
6. Approval of Minutes
 - a. November 17, 2025
7. Reports from Township Officials
 - a. Trustees
 - b. Clerk
 - c. Highway Commissioner
 - d. Assessor
 - e. Collector
 - f. Supervisor
8. Action Items
 - a. Approval of Bills for Payment
 - b. Approval of Appointment of Dan Kenney and Jan McLain to the Senior Committee.
 - c. Approval of Adoption of Loss Control Policy
 - d. Approval of a Resolution Pre-Authorizing the Appointment of a Temporary Deputy Supervisor Upon the Supervisor's Temporary Inability to Act and Appointment of a Temporary Chair For Board Meetings
 - e. Approval of 2025 Homer Township Levy
 - f. Approval of 2025 Founders Debt Service Abatement
9. Old Business
 - a. Discussion for Founders Crossing Flooring Replacement Plan
 - b. Updates
 - i. Civic Center
 - ii. Audit
10. New Business

- a. **Community Center Survey**
- b. **Zoning Cases**

11. Roll Call to Enter Closed Session (if Necessary)

Approval to convene into Closed Session of the Homer Township Board to consider one or more of the following subjects approved under the Open Meetings Act.

12. Return to Open Session

13. Action Following Closed Session (if any)

14. Adjournment

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT

Persons with disabilities requiring reasonable accommodations in this meeting should contact the Township Supervisor's Office, 14350 W. 151st Street, Homer Glen, IL 708-301-4534. Office hours are Monday through Friday from 8:30 a.m. until 4:00 p.m. Please give at least 48 hours notice prior to the meeting. Request for ASL interpreters require five (5) working days advance notice.



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Supervisor

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Homer Township

Minutes

Monthly Board of Trustees Meeting
November 17, at 7:00 pm
Homer Township Town Hall
16057 S. Cedar Road
Lockport, IL 60491

1. Call to Order

Supervisor Sue Steilen called the meeting to order at 7:00 p.m.

2. Pledge of Allegiance

3. Moment of Silence

4. Roll Call for Quorum

Present were Supervisor Sue Steilen, Trustees Ken Marcin, Don Melody, Keith Gray, Chris Sievers, Highway Commissioner John Robinson, Collector Sara Palermo, Clerk Tami O'Brien, and Attorney Dennis Walsh.

Absent was Assessor Carmen Maurella

A quorum was established.

5. Public Comments must sign in

Joanne Milani stated she did not think that Fall maintenance happened at Founders Crossing.

Angie Dryer stated during Fall maintenance, she did not think her requests were relayed, however all the requests were completed.

6. Approval of Minutes

a. Motion to approve October 6, 2025, Monthly Board Meeting Minutes.

Motion to approve by Trustee Gray and second by Trustee Melody
Roll call Vote:

Ayes (5) Trustees Marcin, Melody, Gray, Sievers and Supervisor Steilen

Nays (0)

The motion carried.

7. Reports from Township Officials

a. Trustees

Melody

No report

Gray

The first Veterans Committee meeting was held. Some members are Veterans, with more residents present and willing to join the

committee. Discussion was had on what we want to accomplish with the issues, services and programs that are important to the Veterans.

Sievers

Commended the accomplishments of the Lockport Township High School cross country team and wish the best for the beginning of the season for the basketball team.

Marcin

Nonperishable items are needed for the Township micro pantry. Gave thanks to those who have already donated.

b. Clerk

We held the first Senior Committee meeting, another coming up, adding new members. The Senior Christmas party is coming up. We are working on new events. Attended the new Veterans Committee meeting and the TOI Conference.

c. Highway Commissioner

Had our first snow of the season and salted the roads. We continue to prepare.

d. Assessor

Absent. No report.

e. Collector

No report.

f. Supervisor

Reported she went to tour Campton Township Open Space and learned about their Foundation, different funding mechanisms, and grants. She went to General Assistance training in Rockford and at the Township Official of Illinois conference in Springfield. The TOI conference had Townships with varied populations and needs. The sessions included budgeting, bidding, purchasing, and law. Please be mindful of protecting food items placed in the micro pantry. Winter is the season for mice seeking warmth and food.

8. Action Items

a. Approval of Bills for Payment

Consider for approval payment of all bills for 2025: Certificate of Deposit, Equipment & Building, Founders Crossing Bond, Founders Crossing General, General Assistance, Open Space, Park, Road & Bridge and Town

Motion to approve by Trustee Marcin and second by Trustee Sievers
Roll call Vote:

Ayes (5) Trustees Marcin, Melody, Gray, Sievers and Supervisor Steilen

Nays (0)
The motion carried.

- b. **Approval of Resolution 2025-1117 RES1 approving an IGA between Homer Township, its partnering entities, and Will County for the transfer of Dial-A-Ride services.**

Motion to approve by Trustee Sievers and second by Trustee Gray
Roll call Vote:

Ayes (5) Trustees Marcin, Melody, Gray, Sievers and Supervisor Steilen
Nays (0)

- c. **Approval of Appointment of Sheri Boniecki-Cooling, Tom Canning, Heather Hall, Richard Hall, and Andrew Smigielski to the Open Space/Civic Center Committee**

Motion to approve by Trustee Gary and second by Trustee Melody
Roll call Vote:

Ayes (5) Trustees Marcin, Melody, Gray, Sievers and Supervisor Steilen
Nays (0)

- d. **Approval of Appointment of Tom Canning to the Senior Committee**

Motion to approve by Trustee Melody and second by Trustee Marcin
Roll call Vote:

Ayes (5) Trustees Marcin, Melody, Gray, Sievers and Supervisor Steilen
Nays (0)

- e. **Approval of Appointments of Ed Kerfin and Kevin Baers to the Veterans Committee**

Motion to approve as amended to add Ken Marcin by Trustee Gray and second by Trustee Sievers

Roll call Vote:

Ayes (5) Trustees Marcin, Melody, Gray, Sievers and Supervisor Steilen
Nays (0)

- f. **Approval of 2026 Homer Township Schedule of Regular Meetings**

Motion to approve by Trustee Marcin and second by Trustee Melody
Roll call Vote:

Ayes (5) Trustees Marcin, Melody, Gray, Sievers and Supervisor Steilen
Nays (0)

- g. **Approval of Transfer of Budget Appropriation in the Town Fund**

Consider motion to approve a line-item transfer in the amount of \$2,500.00 from 990 Contingency from Town Budget, Town Fund to 735 Telephone from Town Budget, Town Fund.

Motion to approve by Trustee Sievers and second by Trustee Marcin
Roll call Vote:

Ayes (5) Trustees Marcin, Melody, Gray, Sievers and Supervisor Steilen

Nays (0)

h. Approval of Transfer of Budget Appropriation Road & Bridge Budget, Road & Bridge Fund

Consider motion to approve a line-item transfer in the amount of \$9,000.00 from 716 Legal from Road & Bridge Budget, Road & Bridge Fund to 707 IMRF Co. from Road & Bridge Budget, Road & Bridge Fund

Motion to approve by Trustee Gray and second by Trustee Melody
Roll call Vote:

Ayes (5) Trustees Marcin, Melody, Gray, Sievers and Supervisor Steilen

Nays (0)

i. Approval of Resolution 2025-1117RES2 Resolution Declaring Certain Personal Property to be Surplus and Authorizing Disposal

Motion to approve by Trustee Marcin and second by Trustee Sievers
Roll call Vote:

Ayes (5) Trustees Marcin, Melody, Gray, Sievers and Supervisor Steilen

Nays (0)

j. Discussion for Consensus Regarding Holiday Display Program

Consensus was to keep the decoration limited to lights on the landscaping and not invite the public to put up varied display.

k. Approval of 2025 Homer Township Highway Department Levy

Motion to approve by Trustee Gray and second by Trustee Melody
Roll call Vote:

Ayes (5) Trustees Marcin, Melody, Gray, Sievers and Supervisor Steilen

Nays (0)

l. Approval of 2025 Homer Township Levy

Motion to approve by Trustee Sievers and second by Trustee Marcin
Roll call Vote:

Ayes (5) Trustees Marcin, Melody, Gray, Sievers and Supervisor Steilen

Nays (0)

m. Proclamation

A Proclamation Celebrating the 15-year Anniversary of the Homer Glen Junior Woman's Club.

9. Updates

a. Civic Center

We had an open house. We need community input on how the Center will be used before we move forward on finishing the building. The grant management people are still willing to help us fund the septic system. What activities the building will support will impact the septic system.

b. Insurance

Our employee health insurer is raising their rate 1%.

10. New Business

a. Flooring for Founders Crossing Units

Discussion of replacing flooring in the units. Flooring has been replaced when the units are empty. Some current residents are wanting new flooring which brings up questions about moving their furniture and belongings; Who pays for moving and insurance? Attorney Walsh stated the cost of doing multiple units may necessitate a board vote. Further discussion is needed when budgeting.

b. Items for next Agenda

11. Roll Call to Enter Closed Session (if Necessary)

Closed session was not needed and did not take place.

12. Return to Open Session – Not applicable

13. Action Following Closed Session (if any) - Not applicable

14. Adjournment

Motion to approve by Trustee Gray and second by Trustee Melody
Roll call Vote:

Ayes (5) Trustees Marcin, Melody, Gray, Sievers and Supervisor Steilen
Nays (0)

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT

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AGENDA SUPPLEMENT SHEET

Agenda Item Number:

8.a

Township Board Meeting Date:

December 8, 2025

Item Title: Approval for Payment of November Bills

Motion for Consideration: Is there a Motion to Approve payment of all bills for October 2025: Certificate of Deposit, Equipment & Building, Founders Crossing Bond, Founders Crossing General, General Assistance, Open Space, Park, Road & Bridge and Town Funds?

Staff Contact: Mary Pat DeGrassi and Cynthia Lombard

Background Information: The attached fund sheets show each fund's balance and the detailed amounts for each item to be paid.

Attachments

Balance sheets for each fund followed by the fund's deposit and expense detail.



Town of Homer - Monthly Bills

November 2025 – Payable December 2025

Approved: _____



Homer Township

14350 W 151st Street
Homer Glen, IL 60491
708.301.0522

STATE OF ILLINOIS
Will County, Town of Homer

November PAYABLE in December 2025

We, the undersigned, comprising the Town Board of Trustees of said Town of Homer having duly met at the Town Hall, on the 8th of December 2025 for the purpose of auditing town accounts including Certificate of Deposit, Equipment & Building, Founders Crossing Bond, Founders Crossing General, General Assistance, Open Space, Park, Road & Bridge, and Town, do hereby certify that the following claims or demands against said town were presented, and being examined were at said meeting, to wit:

In Witness, Whereof, the members of said Board of Town Trustees have hereto set their hands this 8th of December 2025.

_____ Supervisor

_____ Trustee

_____ Trustee

_____ Trustee

_____ Trustee

BOARD OF TOWN TRUSTEES

November	Certificate of Deposit	PAYABLE December 2025
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We, the undersigned, comprising the Town Board of Trustees of said Town of Homer having duly met at the Homer Township Administration Building, on the 8th of December 2025 for the purpose of auditing town accounts, do hereby certify that the following claims or demands against said town were presented, and being examined were at said meeting, to wit:

See Detailed Reports

In Witness, Whereof, the members of said Board of Town Trustees have hereto set their hands this 8th of December, 2025.

Beg. Balance:	\$	267,019.02
Revenues:	\$	2,979.01
Totals:	\$	269,998.03
Expenditures:	\$	-
Balance:	\$	269,998.03

This Account as of November 30, 2025 yielded 4.402% Interest

BOARD OF TOWN TRUSTEES

November	EQUIPMENT & BUILDING	PAYABLE December 2025
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We, the undersigned, comprising the Town Board of Trustees of said Town of Homer having duly met at the Homer Township Town Hall, on the 8th of December 2025 for the purpose of auditing town accounts, do hereby certify that the following claims or demands against said town were presented, and being examined were at said meeting, to wit:

See Detailed Reports

In Witness, Whereof, the members of said Board of Town Trustees have hereto set their hands this 8th of December, 2025.

Beg. Balance:	\$	138,915.51
Revenues:	\$	1,749.51
Totals:	\$	140,665.02
Expenditures:	\$	-
Balance:	\$	140,665.02

This Account as of November 30, 2025 yielded .787% Interest

HOMER TOWNSHIP EQUIPMENT & BUILDING #7636
Deposit Detail
November 2025

Type	Num	Date	Name	Account	Amount
Deposit		11/20/2025		4843617636	1,659.23
			601 Property Taxes ...		-270.99
			601.1 Property Tax I...		-1,388.24
TOTAL					-1,659.23
Deposit		11/30/2025		4843617636	90.28
				605 Bank Interest	-90.28
TOTAL					-90.28

HOMER TOWNSHIP EQUIPMENT & BUILDING #7636

12/1/2025 3:35 PM

Register: 4843617636
From 11/01/2025 through 11/30/2025
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/20/2025			-split-	Deposit- 9th Real Est...		X	1,659.23	140,574.74
11/30/2025			32 1.Revenue- Equipment-Buil...	Interest .787%		X	90.28	140,665.02

HOMER TOWNSHIP EQUIPMENT & BUILDING #7636 Equipment & Building Fund Budget vs. Actual April through November 2025

	Apr - Nov 25	Budget	\$ Over Budget
Income			
095 Beg Balance			
32 1.Revenue- Equipment-Build	0.00	152,792.76	-152,792.76
601 Property Taxes (Levy)			
601.1 Property Tax Interest	1,388.24		
601 Property Taxes (Levy) - Other	138,181.91	141,123.42	-2,941.51
Total 601 Property Taxes (Levy)	139,570.15	141,123.42	-1,553.27
605 Bank Interest	558.11	1,000.00	-441.89
607 Miscellaneous	0.00	100.00	-100.00
Total 32 1.Revenue- Equipment-Build	140,128.26	142,223.42	-2,095.16
Total Income	140,128.26	295,016.18	-154,887.92
Gross Profit	140,128.26	295,016.18	-154,887.92
Expense			
32 2. Expense- Equip & Build			
734 Bank Fees	0.00	1,000.00	-1,000.00
881 Building	0.00	51,300.00	-51,300.00
882 Equipment	136,716.00	212,716.00	-76,000.00
883 Miscellaneous	0.00	10,000.00	-10,000.00
990 Contingency	15,540.00	20,000.00	-4,460.00
Total 32 2. Expense- Equip & Build	152,256.00	295,016.00	-142,760.00
32 3. 999 End Bal	0.00	0.18	-0.18
Total Expense	152,256.00	295,016.18	-142,760.18
Net Income	-12,127.74	0.00	-12,127.74

BOARD OF TOWN TRUSTEES

November	FOUNDERS GENERAL FUND	PAYABLE December 2025
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We, the undersigned, comprising the Town Board of Trustees of said Town of Homer having duly met at the Town Hall, on the 8th of December, 2025 for the purpose of auditing town accounts, do hereby certify that the following claims or demands against said town were presented, and being examined were at said meeting, to wit:

See Detailed Reports

In Witness, Whereof, the members of said Board of Town Trustees have hereto set their hands this 8th of December, 2025.

Beg. Balance:	\$	550,975.60
Revenues:	\$	32,597.78
Totals:	\$	583,573.38
Expenditures:	\$	13,362.25
Balance:	\$	570,211.13

This Account as of November 30, 2025 yielded 2.178% Interest.

Homer Township Founders General Fund
Deposit Detail
November 2025

Type	Num	Date	Name	Account	Amount
Deposit		11/06/2025		5210064883	16,420.65
			14807 Founders	680 Housing Rent	-950.00
			14807 Founders	680 Housing Rent	-950.00
			14763 Founders	680 Housing Rent	-670.65
			14763 Founders	680 Housing Rent	-1,200.00
			14747 Founders	680 Housing Rent	-1,200.00
			14805 Founders	680 Housing Rent	-1,200.00
			14802 Founders	680 Housing Rent	-1,200.00
			14761 Founders	680 Housing Rent	-950.00
			14748 Founders	680 Housing Rent	-950.00
			14725 Founders	680 Housing Rent	-1,200.00
			14722 Founders	680 Housing Rent	-950.00
			14806 Founders	680 Housing Rent	-950.00
			14723 Founders	680 Housing Rent	-950.00
			14748 Founders	680 Housing Rent	-950.00
			14724 Founders	680 Housing Rent	-950.00
			14764 Founders	680 Housing Rent	-1,200.00
TOTAL					-16,420.65
Deposit		11/06/2025		5210064883	15,250.00
			14762 Founders	680 Housing Rent	-1,200.00
			14804 Founders	680 Housing Rent	-950.00
			14766 Founders	680 Housing Rent	-950.00
			14801 Founders	680 Housing Rent	-950.00
			14759 Founders	680 Housing Rent	-950.00
			14721 Founders	680 Housing Rent	-950.00
			14727 Founders	680 Housing Rent	-1,200.00
			14745 Founders	680 Housing Rent	-1,200.00
			14744 Founders	680 Housing Rent	-950.00
			14749 Founders	680 Housing Rent	-950.00
			14760 Founders	680 Housing Rent	-950.00
			14750 Founders	680 Housing Rent	-1,200.00
			14800 Founders	680 Housing Rent	-950.00
			14765 Founders	680 Housing Rent	-950.00
			14803 Founders	680 Housing Rent	-950.00
TOTAL					-15,250.00
Deposit	In Bal...	11/30/2025		5210064883	927.13
				671 Interest- Bank	-927.13
TOTAL					-927.13

Homer Township Founders General Fund #5210064883

12/2/2025 2:54 PM

Register: 5210064883

From 11/01/2025 through 11/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/06/2025			-split-	Deposit		X	16,420.65	567,396.25
11/06/2025			-split-	Deposit		X	15,250.00	582,646.25
11/13/2025	EFTPS	Illinois Department of Reven...	406 State	36-6006309 000	106.38	X		582,539.87
11/13/2025	EFTPS	Internal Revenue Service	-split-	36-6006309	506.44	X		582,033.43
11/13/2025	5197	Homewood Disposal Service...	15 Exp.:2. Contractual:736 Util...	Monthly Garbage Ser...	723.76	X		581,309.67
11/13/2025	5198	Cygan Hayes Ltd.	15 Exp.:2. Contractual:740 Acc...	3rd QTR 2025	252.00	X		581,057.67
11/13/2025	5199	Illinois American Water Co...	15 Exp.:2. Contractual:736 Util...	14718 & 14720 Foun...	72.15	X		580,985.52
11/13/2025	5200	Commonwealth Edison	-split-	14718 & 14720 Foun...	53.44	X		580,932.08
11/13/2025	5202	Klein Thorpe and Jenkins Ltd.	15 Exp.:2. Contractual:741 Att...	Review	525.00	X		580,407.08
11/13/2025	5201	James A. Shake	-split-		1,909.63	X		578,497.45
11/27/2025	EFTPS	Illinois Department of Reven...	406 State	36-6006309 000	106.38	X		578,391.07
11/27/2025	EFTPS	Internal Revenue Service	-split-	36-6006309	506.44	X		577,884.63
11/27/2025	5203	Menards	-split-	Garage Remotes, Bat...	206.32			577,678.31
11/27/2025	5204	Robert F. Fields	15 Exp.:2. Contractual:775 Sec...	14807 Founders	1,942.47			575,735.84
11/27/2025	5205	BlueCross BlueShield of Illi...	15 Exp.:1. Personnel:708 Healt...	VOID: health Insura...		X		575,735.84
11/27/2025	5207	BlueCross/Shield of Illinois	-split-	Health Insurance 12/...	3,466.14			572,269.70
11/27/2025	5208	Illinois Municipal Retiremen...	-split-	06190	912.14			571,357.56
11/27/2025	5209	VSP Vision Plan	Payroll Liabilities	#30018038 Div. 0005	21.33			571,336.23
11/27/2025	5210	The Lincoln National Life In...	15 Exp.:1. Personnel:708 Healt...	Dental & Life Insura...	142.59			571,193.64
11/27/2025	5206	James A. Shake	-split-		1,909.64	X		569,284.00
11/30/2025	In Balance		15. Rev.:3. Interest:671 Interest...	Interest 2.178%		X	927.13	570,211.13

Homer Township Founders General Fund

25/26 Profit & Loss Budget vs. Actual

April through November 2025

	Apr - Nov 25	Budget	\$ Over Budget
Income			
095 Beg. Balance			
15. Rev.	0.00	463,075.04	-463,075.04
1. Rental			
660 Activity Center Rent	0.00	1.00	-1.00
680 Housing Rent	241,532.95	369,000.00	-127,467.05
Total 1. Rental	241,532.95	369,001.00	-127,468.05
2. Security Deposits			
670 Security/Last Month Deposit			
670.1 Security Deposit	1,200.00		
670 Security/Last Month Deposit - Other	0.00	2,400.00	-2,400.00
Total 670 Security/Last Month Deposit	1,200.00	2,400.00	-1,200.00
Total 2. Security Deposits	1,200.00	2,400.00	-1,200.00
3. Interest			
671 Interest- Bank	7,955.63	13,000.00	-5,044.37
Total 3. Interest	7,955.63	13,000.00	-5,044.37
4. Other			
655 Verification Services	192.00	100.00	92.00
672 Miscellaneous	0.00	100.00	-100.00
673 TOIRMA Dividend	0.00	3,000.00	-3,000.00
675 Tenant Reimbursement	0.00	1.00	-1.00
676 Insurance Claim	0.00	25,000.00	-25,000.00
677 Easement Agreement	0.00	1.00	-1.00
Total 4. Other	192.00	28,202.00	-28,010.00
Total 15. Rev.	250,880.58	412,603.00	-161,722.42
684 CDBG-2022	0.00	514,000.00	-514,000.00
685 ARPA	0.00	500,000.00	-500,000.00
Total Income	250,880.58	1,889,678.04	-1,638,797.46
Gross Profit	250,880.58	1,889,678.04	-1,638,797.46
Expense			
15 Exp.			
1. Personnel			
707 Maintenance Personnel	47,479.25	67,000.00	-19,520.75
708 Health Insurance	23,529.93	26,000.00	-2,470.07

Homer Township Founders General Fund

25/26 Profit & Loss Budget vs. Actual

April through November 2025

	Apr - Nov 25	Budget	\$ Over Budget
709 SS/MC			
709 MC	688.46		
709 SS	2,943.72		
709 SS/MC - Other	0.00	5,500.00	-5,500.00
Total 709 SS/MC	3,632.18	5,500.00	-1,867.82
712 IDES	471.22	1,000.00	-528.78
720 IMRF	6,574.00	10,000.00	-3,426.00
1. Personnel - Other	0.00		
Total 1. Personnel	81,686.58	109,500.00	-27,813.42
2. Contractual			
730 Landscaping	0.00	35,000.00	-35,000.00
731 Building Maintenance			
731.1 Menards	3,334.03		
731.3 Will Cook Ace	71.98		
731.4 Flooring- Tile & Carpet	1,973.47		
731.5 HVAC	4,100.00		
731.6 Windows & Siding	3,175.00		
731 Building Maintenance - Other	4,156.00	50,000.00	-45,844.00
Total 731 Building Maintenance	16,810.48	50,000.00	-33,189.52
732 Maint. Equipment Repairs	0.00	7,500.00	-7,500.00
736 Utilities			
736.1 Gas	456.48		
736.2 Electric	1,067.85		
736.3 Garbage	5,790.08		
736.4 Water	1,265.71		
736 Utilities - Other	0.00	12,500.00	-12,500.00
Total 736 Utilities	8,580.12	12,500.00	-3,919.88
737 Liability/TOIRMA			
739 Publish Legals/Notices	25,647.00	35,000.00	-9,353.00
740 Accounting	0.00	2,000.00	-2,000.00
741 Attorney/Legal Fees	1,038.00	2,500.00	-1,462.00
743 Audit	525.00	10,000.00	-9,475.00
755 Verification Services	0.00	2,000.00	-2,000.00
775 Security/Last Month Refund	180.50	1,000.00	-819.50
	8,264.37	70,000.00	-61,735.63
Total 2. Contractual	61,045.47	227,500.00	-166,454.53

Homer Township Founders General Fund

25/26 Profit & Loss Budget vs. Actual

April through November 2025

	Apr - Nov 25	Budget	\$ Over Budget
3. Commodities			
738 Postage & Delivery	234.00	500.00	-266.00
751 Office Supplies	0.00	1,500.00	-1,500.00
752 Permit	0.00	500.00	-500.00
754 Fuel	0.00	3,500.00	-3,500.00
Total 3. Commodities	234.00	6,000.00	-5,766.00
3. Other			
734 Bank Service Charge	0.00	2,000.00	-2,000.00
745 Signage	0.00	1,000.00	-1,000.00
771 Miscellaneous	0.00	10,000.00	-10,000.00
772 Insurance Claim Payout	0.00	25,000.00	-25,000.00
990 Contingency	0.00	20,000.00	-20,000.00
Total 3. Other	0.00	58,000.00	-58,000.00
4. Capital Outlay			
733 Capital Improvement	0.00	179,872.00	-179,872.00
776 Asphalt Maintenance	0.00	20,000.00	-20,000.00
777 Concrete Maintenance	0.00	10,000.00	-10,000.00
781 Maintenance Equipmt Purchase	778.45	7,500.00	-6,721.55
784 Bond Reserve	0.00	30,000.00	-30,000.00
991 **Capital Reserve	0.00	55,000.00	-55,000.00
Total 4. Capital Outlay	778.45	302,372.00	-301,593.55
Transfers Out			
785 Bond Transfer Out	0.00	157,305.00	-157,305.00
Total Transfers Out	0.00	157,305.00	-157,305.00
Total 15 Exp.	143,744.50	860,677.00	-716,932.50
749 Professional Services	0.00	15,000.00	-15,000.00
779 CDBG-2022	0.00	514,000.00	-514,000.00
780 ARPA	0.00	500,000.00	-500,000.00
Total Expense	143,744.50	1,889,677.00	-1,745,932.50
Net Income	107,136.08	1.04	107,135.04

BOARD OF TOWN TRUSTEES

November	FOUNDERS CROSSING BOND	PAYABLE December 2025
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We, the undersigned, comprising the Town Board of Trustees of said Town of Homer having duly met at the Town Hall, on the 8th of December, 2025 for the purpose of auditing town accounts, do hereby certify that the following claims or demands against said town were presented, and being examined were at said meeting, to wit:

See Detailed Reports

In Witness, Whereof, the members of said Board of Town Trustees have hereto set their hands this 8th of December, 2025.

Beg. Balance:	\$	40,832.52
Revenues:	\$	66.10
Totals:	\$	40,898.62
Expenditures:	\$	-
Balance:	\$	40,898.62

This Account as of November 30, 2025 yielded 2.178% Interest

Homer Township Founders Bond Acct.
Deposit Detail
November 2025

Type	Num	Date	Name	Account	Amount
Deposit	In Bal...	11/30/2025		Harris Founders B...	66.10
				671 Interest- Bank	-66.10
TOTAL					-66.10

Homer Township Founders Bond Fund #5210065413

12/2/2025 3:38 PM

Register: Harris Founders Bond 5210065413
From 11/01/2025 through 11/30/2025
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/30/2025	In Balance		17.Rev.:1. Interest:671 Interest-...	Interest 2.178%		X	66.10	40,898.62

Homer Township Founders Bond Acct.

25/26 Founders Bond Fund- Profit & Loss Budget vs. Actual

	Apr - Nov 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
095 Beg Bal	0.00	43,897.40	-43,897.40
17.Rev.			
1. Interest	653.72	1,000.00	-346.28
671 Interest- Bank			
Total 1. Interest	653.72	1,000.00	-346.28
2. Other	0.00	1.00	-1.00
672 Miscellaneous			
Total 2. Other	0.00	1.00	-1.00
Total 17.Rev.	653.72	1,001.00	-347.28
Total Income	653.72	44,898.40	-44,244.68
Expense			
17.Exp.			
2. Contractual			
701 Administrative Fee	0.00	600.00	-600.00
741 Attorney/Legal Fees	0.00	500.00	-500.00
748 Bond Rating/Reporting Fee	0.00	2,000.00	-2,000.00
Total 2. Contractual	0.00	3,100.00	-3,100.00
4.			
950 Bond Principal	0.00	150,000.00	-150,000.00
951 Bond Interest	3,652.50	7,305.00	-3,652.50
Total 4.	3,652.50	157,305.00	-153,652.50
5. Other			
721 Bank Service Fees	0.00	1,000.00	-1,000.00
771 Miscellaneous	0.00	40,798.00	-40,798.00
Total 5. Other	0.00	41,798.00	-41,798.00
Total 17.Exp.	3,652.50	202,203.00	-198,550.50
Total Expense	3,652.50	202,203.00	-198,550.50
Net Ordinary Income	-2,998.78	-157,304.60	154,305.82
Other Income/Expense			
Other Income	0.00	157,305.00	-157,305.00
6. 699 Transfers in			
Total Other Income	0.00	157,305.00	-157,305.00

Homer Township Founders Bond Acct.
25/26 Founders Bond Fund- Profit & Loss Budget vs. Actual

	Apr - Nov 25	Budget	\$ Over Budget
Net Other Income	0.00	157,305.00	-157,305.00
Net Income	-2,998.78	0.40	-2,999.18

BOARD OF TOWN TRUSTEES

November	GENERAL ASSISTANCE FUND	PAYABLE December 2025
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We, the undersigned, comprising the Town Board of Trustees of said Town of Homer having duly met at the Homer Township Town Hall, on the 8th of December 2025 for the purpose of auditing town accounts, do hereby certify that the following claims or demands against said town were presented, and being examined were at said meeting, to wit:

See Detailed Reports

In Witness, Whereof, the members of said Board of Town Trustees have hereto set their hands this 8th of December, 2025.

Beg. Balance:	\$	86,830.79
Revenues:	\$	181.02
Totals:	\$	87,011.81
Expenditures:	\$	991.49
Balance:	\$	86,020.32

This Account as of November 30, 2025 yielded 2.178% Interest

Homer Township GA Acct.
Deposit Detail
November 2025

Type	Num	Date	Name	Account	Amount
Deposit		11/20/2025		0801022284	41.24
				601.4 Interest- Prop...	-6.86
				1.601 Property Taxe...	-34.38
TOTAL					-41.24
Deposit		11/30/2025		0801022284	139.78
				671 Interest- Bank	-139.78
TOTAL					-139.78

Homer Township General Assistance Fund #0801022284

12/1/2025 3:02 PM

Register: 0801022284

From 11/01/2025 through 11/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/07/2025	3136	City of Lockport	1 Exp.:2. Contractual:774 Emer...	Case #10011	991.49	X		85,839.30
11/20/2025			-split-	Deposit- 9th Real Est...		X	41.24	85,880.54
11/30/2025			1 Rev.:2. Interest:671 Interest- ...	Interest 2.178%		X	139.78	86,020.32

25/26 General Assist. Fund- Profit & Loss Budget vs. Actual

April through November 2025

	Apr - Nov 25	Budget	\$ Over Budget
Income			
095 Beg Bal			
1 Rev.	0.00	88,608.41	-88,608.41
1.601 Property Taxes (Levy)			
601.1 Back Tax Adjustment	0.44		
601.2 Mobile Home Distribution	0.02		
601.3 Railroad Distribution	0.06		
601.4 Interest- Property Taxes	6.86		
1.601 Property Taxes (Levy) - Other	3,524.72	3,570.30	-45.58
Total 1.601 Property Taxes (Levy)	3,532.10	3,570.30	-38.20
2. Interest			
671 Interest- Bank	1,345.98	1,500.00	-154.02
Total 2. Interest	1,345.98	1,500.00	-154.02
3. Other			
672 Miscellaneous	0.00	1.00	-1.00
Total 3. Other	0.00	1.00	-1.00
Total 1 Rev.	4,878.08	5,071.30	-193.22
Total Income	4,878.08	93,679.71	-88,801.63
Expense			
1 Exp.			
1. Personnel			
707 Salary	0.00	1.00	-1.00
709 SS/MC	0.00	1.00	-1.00
712 IDES	0.00	1.00	-1.00
Total 1. Personnel	0.00	3.00	-3.00
2. Contractual			
735 Telephone	0.00	1.00	-1.00
740 Accounting	0.00	300.00	-300.00
741 Attorney/Legal Fees	0.00	1,000.00	-1,000.00
742 Contractual Services	0.00	5,000.00	-5,000.00
743 Audit	0.00	500.00	-500.00
748 Training	50.00	3,000.00	-2,950.00
750 Catastrophic Ins. (MACI)	2,963.00	3,500.00	-537.00
755 Verification Services	0.00	1,000.00	-1,000.00
772 Flat Grant	602.86	20,000.00	-19,397.14
774 Emergency GA	2,850.31	22,400.00	-19,549.69
776 Medical Assistance	0.00	30,000.00	-30,000.00
Total 2. Contractual	6,466.17	86,701.00	-80,234.83

25/26 General Assist. Fund- Profit & Loss Budget vs. Actual
April through November 2025

	Apr - Nov 25	Budget	\$ Over Budget
3. Commodities			
737 Office Supplies	1,000.00	1,200.00	-200.00
738 Postage & Delivery	0.00	100.00	-100.00
Total 3. Commodities	1,000.00	1,300.00	-300.00
5. Other			
721 Bank Service Fees	0.00	500.00	-500.00
771 Miscellaneous	0.00	1,500.00	-1,500.00
990 Contingencies	0.00	3,675.00	-3,675.00
Total 5. Other	0.00	5,675.00	-5,675.00
Total 1 Exp.	7,466.17	93,679.00	-86,212.83
999 Ending Cash Balance	0.00	0.71	-0.71
Total Expense	7,466.17	93,679.71	-86,213.54
Net Income	-2,588.09	0.00	-2,588.09

BOARD OF TOWN TRUSTEES

November	OPEN SPACE GENERAL FUND	PAYABLE December 2025
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We, the undersigned, comprising the Town Board of Trustees of said Town of Homer having duly met at the Town Hall, on the 8th of December, 2025 for the purpose of auditing town accounts, do hereby certify that the following claims or demands against said town were presented, and being examined were at said meeting, to wit:

See Detailed Reports

In Witness, Whereof, the members of said Board of Town Trustees have hereto set their hands this 8th of December, 2025.

Beg. Balance:	\$	367,708.13
Revenue:	\$	2,398.52
Totals:	\$	370,106.65
Expenditures:	\$	3,633.39
Balance:	\$	366,473.26

This account as of November 30, 2025 yielded 2.178% Interest.

Open Space General Fund Acct.
Deposit Detail
November 2025

Type	Num	Date	Name	Account	Amount
Deposit		11/06/2025		0502032333	1,800.00
				621 Rental House	-1,800.00
TOTAL					-1,800.00
Deposit	In Bal...	11/30/2025		0502032333	598.52
				671 Interest- Bank	-598.52
TOTAL					-598.52

Homer Township Open Space General Fund #502032333

12/2/2025 3:07 PM

Register: 0502032333

From 11/01/2025 through 11/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/06/2025			9. Rev.:1. Rental:621 Rental Ho...	Deposit		X	1,800.00	369,508.13
11/13/2025	3601	Cygan Hayes Ltd	9. Exp.:2. Contractual:740 Acc...	3rd QTR 2025	252.00	X		369,256.13
11/13/2025	3602	Homewood Disposal Service...	9. Exp.:2. Contractual:751 Utili...	15800 W 151st Street	66.96	X		369,189.17
11/13/2025	3603	Feil Water Treatment	9. Exp.:2. Contractual:751 Utili...	15800 W 151st Street	27.00	X		369,162.17
11/13/2025	3604	Service Sanitation	9. Exp.:3. Commodities:736 Ou...	Trantina Farm Park ...	232.78	X		368,929.39
11/13/2025	3605	ComEd	-split-	15744 & 15774 151s...	105.78	X		368,823.61
11/13/2025	3606	Klein Thorpe and Jenkins Ltd.	9. Exp.:2. Contractual:741 Atto...	Review	2,098.00	X		366,725.61
11/27/2025	3607	Menards	-split-	Supply	629.36			366,096.25
11/30/2025	In Balance		9. Rev.:2. Interest:671 Interest- ...	Interest 2.178%		X	598.52	366,694.77
11/30/2025			9. Exp.:2. Contractual:721 Ban...	Service Charge	221.51	X		366,473.26

Open Space General Fund Acct. 25/26 Profit & Loss Budget vs. Actual

	Apr - Nov 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
095 Beg. Bal	0.00	392,920.47	-392,920.47
9. Rev.			
1. Rental			
620 Farm License	18,680.00	32,600.00	-13,920.00
621 Rental House	12,600.00	21,600.00	-9,000.00
Total 1. Rental	31,280.00	54,200.00	-22,920.00
2. Interest			
671 Interest- Bank	5,863.14	8,000.00	-2,136.86
Total 2. Interest	5,863.14	8,000.00	-2,136.86
3. Other			
610 Permit	0.00	1.00	-1.00
622 Verification Services	0.00	1.00	-1.00
623 Security Deposit	0.00	1.00	-1.00
650 Grant	0.00	300,000.00	-300,000.00
651 Donations	0.00	1.00	-1.00
652 Events	0.00	1.00	-1.00
670 Toirna Dividend	0.00	300.00	-300.00
672 Miscellaneous	0.00	1.00	-1.00
676 Insurance Cialm	0.00	25,000.00	-25,000.00
677 Easement Agreement	0.00	1.00	-1.00
Total 3. Other	0.00	325,307.00	-325,307.00
Total 9. Rev.	37,143.14	387,507.00	-350,363.86
Total Income	37,143.14	780,427.47	-743,284.33
Expense			
9. Exp.			
1. Personnel			
707 Maintenance Personnel	0.00	1.00	-1.00
708 Health Insurance	0.00	1.00	-1.00
709 SS/MC	0.00	1.00	-1.00
712 IDES	0.00	1.00	-1.00
720 IMRF Co.	0.00	1.00	-1.00
Total 1. Personnel	0.00	5.00	-5.00

Open Space General Fund Acct. 25/26 Profit & Loss Budget vs. Actual

	Apr - Nov 25	Budget	\$ Over Budget
2. Contractual			
721 Bank Service Fees	1,521.26	3,500.00	-1,978.74
725 Trantina Restoration	0.00	1.00	-1.00
726 Donations	0.00	1.00	-1.00
734 Liability/Toirma	8,894.00	8,894.00	0.00
740 Accounting	1,038.00	2,500.00	-1,462.00
741 Attorney/Legal Fees	4,588.50	20,000.00	-15,411.50
743 Audit	0.00	2,000.00	-2,000.00
745 Professional Services	11,689.39	50,000.00	-38,310.61
746 Printing/PR	0.00	2,500.00	-2,500.00
747 Security System	639.00	17,500.00	-16,861.00
751 Utilities			
1. 15744- ComEd	377.67		
3. 15800- Water Softener Rental	216.00		
4. 15800- Garbage	535.68		
6 15774- ComEd	778.04		
7 Nicor- 15774	2,197.01		
751 Utilities - Other	0.00	15,000.00	-15,000.00
Total 751 Utilities	4,104.40	15,000.00	-10,895.60
755 Verification Services	0.00	300.00	-300.00
Total 2. Contractual	32,474.55	122,196.00	-89,721.45
3. Commodities			
736 Outdoor Restroom	2,095.02	4,000.00	-1,904.98
737 Rental House Improvements	4,804.90	25,000.00	-20,195.10
738 Postage & Delivery	0.00	400.00	-400.00
739 Publish Legals/Notices	0.00	1,000.00	-1,000.00
752 Operating/Maint. Supplies			
752.1 Menards	1,325.95		
752.2 Home Depot	22.94		
752.3 Will Cook Ace	465.42		
752 Operating/Maint. Supplies - Other	10,750.00	15,000.00	-4,250.00
Total 752 Operating/Maint. Supplies	12,564.31	15,000.00	-2,435.69
753 Permit	0.00	3,000.00	-3,000.00
756 Fuel	0.00	3,500.00	-3,500.00
757 Prairie Maintenance	0.00	1.00	-1.00
758 Signage	0.00	5,000.00	-5,000.00
781 Maint. Equip Purch/Repair	1,787.97	10,000.00	-8,212.03
782 Property Taxes	3,888.60	5,000.00	-1,111.40
Total 3. Commodities	25,140.80	71,901.00	-46,760.20

Open Space General Fund Acct. 25/26 Profit & Loss Budget vs. Actual

	Apr - Nov 25	Budget	\$ Over Budget
5. Other			
742 Maps- Graphics- Training	0.00	1.00	-1.00
744 Turf Management	1,575.00	1.00	1,574.00
749 Miscellaneous	0.00	10,000.00	-10,000.00
750 Grant /Planning Expenses	0.00	300,000.00	-300,000.00
759 Parking/Access Maintenance	0.00	2,000.00	-2,000.00
763 Events	0.00	1.00	-1.00
776 Insurance Claim Payout	0.00	25,000.00	-25,000.00
778 Building Construction/Demo	4,400.00	216,915.00	-212,515.00
858 Capital Improvement	0.00	26,000.00	-26,000.00
990 Contingency	0.00	4,606.00	-4,606.00
991 **Capital Reserve	0.00	1.00	-1.00
Total 5. Other	5,975.00	584,525.00	-578,550.00
775 Security Deposit Refund	0.00	1,800.00	-1,800.00
Total 9. Exp.	63,590.35	780,427.00	-716,836.65
Total Expense	63,590.35	780,427.00	-716,836.65
Net Ordinary Income	-26,447.21	0.47	-26,447.68
Net Income	-26,447.21	0.47	-26,447.68

BOARD OF TOWN TRUSTEES

November	PARK FUND	PAYABLE December 2025
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We, the undersigned, comprising the Town Board of Trustees of said Town of Homer having duly met at the Town Hall, on the 8th day of December, 2025 for the purpose of auditing town accounts, do hereby certify that the following claims or demands against said town were presented, and being examined were at said meeting, to wit:

See Detailed Reports

In Witness, Whereof, the members of said Board of Town Trustees have hereto set their hands this 8th of December, 2025.

Beg. Balance:	\$	324,964.44
Revenue:	\$	1,687.99
Totals:	\$	326,652.43
Expenditures:	\$	407.93
Balance:	\$	326,244.50

This Account as of November 30, 2025 yielded 2.178% Interest.

Park Fund Acct.
Deposit Detail
November 2025

Type	Num	Date	Name	Account	Amount
Deposit		11/20/2025		0801022276	1,161.47
				601.4 Interest- Property Taxes	-193.19
				1. 601 Property Tax (Levy)	-968.28
TOTAL					-1,161.47
Deposit	In B...	11/30/2025		0801022276	526.52
				671 Interest- Bank	-526.52
TOTAL					-526.52

Homer Township Park Fund #801022276

12/2/2025 3:31 PM

Register: 0801022276

From 11/01/2025 through 11/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/13/2025	12858	Cygan Hayes Ltd.	4. Exp.:2. Contractual:740 Acc...	3rd QTR	252.00	X		324,712.44
11/13/2025	12859	ComEd	4. Exp.:2. Contractual:747 Utili...	Morris Park	39.54	X		324,672.90
11/13/2025	12860	Service Sanitation	4. Exp.:2. Contractual:736 Outd...	Morris Park	116.39	X		324,556.51
11/20/2025			-split-	Deposit- 9th Real Est...		X	1,161.47	325,717.98
11/30/2025	In Balance		4. Rev.:3. Interest:671 Interest- ...	Interest 2.178%		X	526.52	326,244.50

Park Fund- 25/26 Profit & Loss Budget vs. Actual **April through November 2025**

	Apr - Nov 25	Budget	\$ Over Budget
Income			
095 Beg Bal			
4. Rev.	0.00	230,285.33	-230,285.33
1. 601 Property Tax (Levy)			
601.1 Back Tax Adjustment	12.27		
601.2 Mobile Home Distribution	0.75		
601.3 Railroad Distribution	1.71		
601.4 Interest- Property Taxes	193.19		
1. 601 Property Tax (Levy) - Other	99,279.44	100,563.38	-1,283.94
Total 1. 601 Property Tax (Levy)	99,487.36	100,563.38	-1,076.02
3. Interest			
671 Interest- Bank	4,284.24	10,000.00	-5,715.76
Total 3. Interest	4,284.24	10,000.00	-5,715.76
4. Other			
610 Permit	0.00	1.00	-1.00
670 Toirna Dividend	0.00	1,050.00	-1,050.00
672 Miscellaneous	0.00	1.00	-1.00
674 Utilities Reimbursement	0.00	1.00	-1.00
675 Repair Reimbursement	0.00	1.00	-1.00
676 Insurance Claims	0.00	25,000.00	-25,000.00
677 Easement Agreements	0.00	1.00	-1.00
685 Park Sponsorship/Donations	0.00	1.00	-1.00
Total 4. Other	0.00	26,056.00	-26,056.00
5. Grant			
673 Grant Proceeds	0.00	60,000.00	-60,000.00
Total 5. Grant	0.00	60,000.00	-60,000.00
Total 4. Rev.	103,771.60	196,619.38	-92,847.78
Total Income	103,771.60	426,904.71	-323,133.11
Gross Profit	103,771.60	426,904.71	-323,133.11
Expense			
4. Exp.			
1. Personnel			
707 Maintenance Personnel	0.00	1.00	-1.00
708 Health Insurance	0.00	1.00	-1.00
709 SS/MC	0.00	1.00	-1.00

Park Fund- 25/26 Profit & Loss Budget vs. Actual
April through November 2025

	Apr - Nov 25	Budget	\$ Over Budget
712 IDES	0.00	1.00	-1.00
720 IMRF Co.	0.00	1.00	-1.00
Total 1. Personnel	0.00	5.00	-5.00
2. Contractual			
734 Liability/Torima	1,197.00	3,000.00	-1,803.00
736 Outdoor Restrooms	1,207.16	3,000.00	-1,792.84
737 Repairs/Operating Supplies			
737.1 Menards	1,135.92		
737.3 Whitmore Ace	756.79		
737 Repairs/Operating Supplies - Other	0.00	20,000.00	-20,000.00
Total 737 Repairs/Operating Supplies	1,892.71	20,000.00	-18,107.29
738 Irrigation System Manage	0.00	15,000.00	-15,000.00
739 Publish/Legals Notice	0.00	500.00	-500.00
740 Accounting	1,038.00	2,500.00	-1,462.00
741 Attorney/Legal Fees	0.00	10,000.00	-10,000.00
742 Professional Service	0.00	25,000.00	-25,000.00
743 Audit	0.00	2,000.00	-2,000.00
745 Signage	0.00	2,000.00	-2,000.00
747 Utilities			
747.6 Morris Park Elect.	266.77		
747.8 Telephone	248.64		
747 Utilities - Other	0.00	5,000.00	-5,000.00
Total 747 Utilities	515.41	5,000.00	-4,484.59
753 Permit/Inspection Fees	0.00	3,000.00	-3,000.00
755 Verification Services	0.00	500.00	-500.00
758 Security	0.00	1,000.00	-1,000.00
768 Pond Management	0.00	5,000.00	-5,000.00
838 Maintenance Equipmnt Repair	1,808.61	10,000.00	-8,191.39
854 Fuel	0.00	3,500.00	-3,500.00
Total 2. Contractual	7,658.89	111,000.00	-103,341.11
3. Grant			
769 Grant Non- Reimbursable	0.00	30,000.00	-30,000.00
783 Grant Reimbursable	0.00	30,000.00	-30,000.00
Total 3. Grant	0.00	60,000.00	-60,000.00
4. Other			
721 Bank Service Fees	0.00	2,000.00	-2,000.00
751 Postage/Delivery	0.00	250.00	-250.00
771 Miscellaneous	0.00	10,000.00	-10,000.00
772 Insurance Claim Payout	0.00	25,000.00	-25,000.00

Park Fund- 25/26 Profit & Loss Budget vs. Actual
April through November 2025

	Apr - Nov 25	Budget	\$ Over Budget
776 Asphalt Maintenance	0.00	10,000.00	-10,000.00
990 Contingency	0.00	23,500.00	-23,500.00
Total 4. Other	0.00	70,750.00	-70,750.00
5. Capital Outlay			
840 Land Purchase	0.00	1.00	-1.00
842 Maintenance Equipmt Purchase	153.54	14,500.00	-14,346.46
844 Site Prep/Deconstruction	0.00	15,000.00	-15,000.00
858 Capital Improvements	0.00	75,648.00	-75,648.00
Total 5. Capital Outlay	153.54	105,149.00	-104,995.46
991 **Capital Reserve	0.00	80,000.00	-80,000.00
Total 4. Exp.	7,812.43	426,904.00	-419,091.57
Total Expense	7,812.43	426,904.00	-419,091.57
Net Income	95,959.17	0.71	95,958.46

BOARD OF TOWN TRUSTEES

November	ROAD & BRIDGE	PAYABLE December 2025
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We, the undersigned, comprising the Town Board of Trustees of said Town of Homer having duly met at the Homer Township Town Hall, on the 8th of December 2025 for the purpose of auditing town accounts, do hereby certify that the following claims or demands against said town were presented, and being examined were at said meeting, to wit:

See Detailed Reports

In Witness, Whereof, the members of said Board of Town Trustees have hereto set their hands this 8th of December, 2025.

Beg. Balance:	\$	732,968.89
Revenues:	\$	8,083.87
Totals:	\$	741,052.76
Expenditures:	\$	43,001.32
Balance:	\$	698,051.44

This Account as of November 30, 2025 yielded .787% Interest

HOMER TOWNSHIP ROAD DISTRICT #7628
Transaction Detail by Account deposits
November 2025

Type	Date	Num	Name	Memo	Split	Paid Amount
4843617628						
Deposit	11/20/2025		Deposit- 9th Real Estate Distribution		-SPLIT-	7,610.20
Deposit	11/30/2025		Interest .787%		605 Bank Inter...	473.67
Total 4843617628						8,083.87
TOTAL						8,083.87

HOMER TOWNSHIP ROAD DISTRICT #7628

12/2/2025 10:14 AM

Register: 4843617628

From 11/01/2025 through 11/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/12/2025		QuickBooks Payroll Service	740 Direct Deposit Liabilities	Created by Payroll S...	4,900.41	X		728,068.48
11/13/2025	EFTPS	Illinois Department of Reven...	Payroll Liabilities:406 IL - Stat...	36-6006309 000	321.61	X		727,746.87
11/13/2025	EFTPS	Internal Revenue Service	-split-	36-6006309	1,753.16	X		725,993.71
11/13/2025	10651	Illinois Municipal Retirement...	Exp- Road Admin:Personnel:7...	REG- Accelerated Pa...	8,531.83			717,461.88
11/13/2025	10652	Homer Township	Rev- Road 31:607 Miscellaneous	Bank error- s/b a To...	7,789.79			709,672.09
11/13/2025	10653	Cygan Hayes Ltd.	-split-	Accounting Services	651.00	X		709,021.09
11/13/2025	10654	Signs Unlimited	Exp- Road Maint:2. Commoditi...	Six signs	270.00			708,751.09
11/13/2025	10655	Adesta LLC	Exp- Road Maint:1. Contractua...	Locate Facilities	296.54	X		708,454.55
11/13/2025	10656	Whitmore Ace Hardware	Exp- Road Maint:2. Commoditi...	Work clothing	199.98	X		708,254.57
11/13/2025	10657	WEX Bank	Exp- Road Maint:2. Commoditi...	#0496-00-773992-3	266.91			707,987.66
11/13/2025	10658	Homewood Disposal Service...	Exp- Road Maint:1. Contractua...	#20-253631 4	202.62	X		707,785.04
11/13/2025	10659	Jim's Truck Inspection LLC	-split-	M189159	43.00	X		707,742.04
11/13/2025	10660	Cintas Corp	Exp- Road Admin:2. Commodi...	Mat Service/First Aid	130.38	X		707,611.66
11/13/2025	10661	Village of Homer Glen	Exp- Road Maint:1. Contractua...	Street lights	187.00			707,424.66
11/13/2025	10662	Illinois American Water	Exp- Road Maint:1. Contractua...	Acct. # 1025-220039...	56.13	X		707,368.53
11/13/2025	10663	ComEd #7169008000	Exp- Road Maint:1. Contractua...	#7169008000	229.25	X		707,139.28
11/13/2025	10664	Void	Exp- Road Maint:4. Other Expe...	VOID: Printer error		X		707,139.28
11/13/2025	10648	Eaton, Cindy A.	-split-	Direct Deposit		X		707,139.28
11/13/2025	10649	Kwak, David A.	-split-	Direct Deposit		X		707,139.28
11/13/2025	10650	Medema, David B.	-split-	Direct Deposit		X		707,139.28
11/20/2025			-split-	Deposit- 9th Real Est...		X	7,610.20	714,749.48
11/25/2025		QuickBooks Payroll Service	740 Direct Deposit Liabilities	Created by Payroll S...	4,900.40	X		709,849.08
11/26/2025	10665	Eaton, Cindy A.	-split-	Direct Deposit		X		709,849.08
11/26/2025	10666	Kwak, David A.	-split-	Direct Deposit		X		709,849.08
11/26/2025	10667	Medema, David B.	-split-	Direct Deposit		X		709,849.08
11/27/2025	EFTPS	Illinois Department of Reven...	Payroll Liabilities:406 IL - Stat...	36-6006309 000	321.61	X		709,527.47
11/27/2025	EFTPS	Internal Revenue Service	-split-	36-6006309	1,753.18	X		707,774.29
11/27/2025	10668	Menards	-split-	Building Supplies/M...	195.43			707,578.86

HOMER TOWNSHIP ROAD DISTRICT #7628

12/2/2025 10:14 AM

Register: 4843617628

From 11/01/2025 through 11/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/27/2025	10669	Village of Homer Glen	Exp- Road Maint:2. Commoditi...	Reimbursement- PT ...	244.00			707,334.86
11/27/2025	10670	Ferro Asphalt Corporation	Exp- Road Maint:2. Commoditi...	Cold Patch	300.00			707,034.86
11/27/2025	10671	Adesta LLC	Exp- Road Maint:1. Contractua...	Locate Facilities	124.18			706,910.68
11/27/2025	10672	Cross Points Sales Inc.	Exp- Road Maint:1. Contractua...	Annual Fire Alarm S...	600.00			706,310.68
11/27/2025	10673	ComEd #3758373000	Exp- Road Maint:1. Contractua...	#3758373000	197.01			706,113.67
11/27/2025	10674	Illinois American Water	Exp- Road Maint:1. Contractua...	Acct. #1025-220039...	102.00			706,011.67
11/27/2025	10675	Nicor Gas	Exp- Road Maint:1. Contractua...	Acct. #42-03-44-154...	64.76			705,946.91
11/27/2025	10676	Verizon Wireless	Exp- Road Admin:1. Contractu...	Hwy cell phone	262.35			705,684.56
11/27/2025	10677	Cassidy Tire Best One	Exp- Road Maint:2. Commoditi...	#9997000384	97.08			705,587.48
11/27/2025	10678	Xerox Financial Services	Exp- Road Admin:1. Contractu...	Customer #4080022	298.55			705,288.93
11/27/2025	10679	Blue Cross / Blue Shield of I...	-split-	79726	5,229.94			700,058.99
11/27/2025	10680	Illinois Municipal Retiremen...	-split-	Homer Twp #06190, ...	2,409.80			697,649.19
11/27/2025	10681	The Lincoln National Life In...	-split-		58.46			697,590.73
11/27/2025	10682	VSP	Payroll Liabilities:703 Ins Vision	30018038	12.96			697,577.77
11/30/2025			Rev- Road 31:605 Bank Interest	Interest .787%		X	473.67	698,051.44

HOMER TOWNSHIP ROAD DISTRICT #7628

Road & Bridge Fund Budget vs. Actual

April through November 2025

	Apr - Nov 25	Budget	\$ Over Budget
Income			
Rev- Road 31			
600 Beg Balance	0.00	613,473.88	-613,473.88
601 Property Tax (Levy)			
601.1 Property tax interest	1,242.93		
601 Property Tax (Levy) - Other	638,908.52	647,275.57	-8,367.05
Total 601 Property Tax (Levy)	640,151.45	647,275.57	-7,124.12
603 Property Replacement Tax	34,630.67	55,703.00	-21,072.33
604 Dividends	0.00	8,000.00	-8,000.00
605 Bank Interest	3,567.00	6,000.00	-2,433.00
607 Miscellaneous	2,352.14	100.00	2,252.14
609 Permit	4,550.00	1.00	4,549.00
610 Fines	100.00	100.00	0.00
Total Rev- Road 31	685,351.26	1,330,653.45	-645,302.19
Total Income	685,351.26	1,330,653.45	-645,302.19
Gross Profit	685,351.26	1,330,653.45	-645,302.19
Expense			
Exp- Road Admin			
Personnel			
801 Salaries			
801.1 Weekly	2,520.00		
801 Salaries - Other	187,876.21	240,000.00	-52,123.79
Total 801 Salaries	190,396.21	240,000.00	-49,603.79
703 Health Ins			
703 Emp. Dental	598.14		
703 Emp. Med.	41,583.08		
703 Health Ins - Other	0.00	55,000.00	-55,000.00
Total 703 Health Ins	42,181.22	55,000.00	-12,818.78
704 MC Employer	2,760.74	3,600.00	-839.26
705 SS Employer	11,804.56	16,000.00	-4,195.44
706 I.D.E.S.	550.61	1,500.00	-949.39
707 IMRF Employer	34,627.80	44,000.00	-9,372.20
Total Personnel	282,321.14	360,100.00	-77,778.86

HOMER TOWNSHIP ROAD DISTRICT #7628

Road & Bridge Fund Budget vs. Actual

April through November 2025

	Apr - Nov 25	Budget	\$ Over Budget
1. Contractual			
714 Audit	0.00	7,000.00	-7,000.00
715 Accounting Service	1,699.00	5,000.00	-3,301.00
716 Legal	243.75	21,000.00	-20,756.25
717 Postage	234.00	500.00	-266.00
718 Telephone, Internet, IT	17,569.83	18,000.00	-430.17
719 Publishing	165.58	3,000.00	-2,834.42
720 Printing	343.54	500.00	-156.46
724 Risk Mgmt. - TOIRMA	15,880.00	23,000.00	-7,120.00
726 Dues	0.00	500.00	-500.00
Total 1. Contractual	36,135.70	78,500.00	-42,364.30
2. Commodities			
734 Bank Charge	0.00	3,000.00	-3,000.00
735 Office Supply	2,055.01	4,000.00	-1,944.99
Total 2. Commodities	2,055.01	7,000.00	-4,944.99
4. Other			
743 Permit Refund	2,000.00	2,000.00	0.00
Total 4. Other	2,000.00	2,000.00	0.00
Total Exp- Road Admin	322,511.85	447,600.00	-125,088.15
Exp- Road Maint			
1. Contractual			
820 Professional - Eng Service	0.00	1.00	-1.00
821 Utilities	6,959.54	12,000.00	-5,040.46
823 Street Lighting	2,926.49	7,000.00	-4,073.51
830 JULIE	1,511.56	7,000.00	-5,488.44
Total 1. Contractual	11,397.59	26,001.00	-14,603.41
2. Commodities			
842 Fuel/Oil	5,250.58	15,000.00	-9,749.42
845 Building Supplies	24,955.14	40,000.00	-15,044.86
846 Maintenance	27,067.25	50,000.00	-22,932.75
847 Capital Improvements	200,851.13	390,176.00	-189,324.87
848 Raw Materials	0.00	60,000.00	-60,000.00
Total 2. Commodities	258,124.10	555,176.00	-297,051.90

HOMER TOWNSHIP ROAD DISTRICT #7628
Road & Bridge Fund Budget vs. Actual
 April through November 2025

	Apr - Nov 25	Budget	\$ Over Budget
4. Other Expense			
874 Miscellaneous	7,848.00	10,000.00	-2,152.00
Total 4. Other Expense	7,848.00	10,000.00	-2,152.00
Exp 880 Contingencies	0.00	5,000.00	-5,000.00
Exp 991 Capital Reserves	0.00	286,876.00	-286,876.00
Total Exp- Road Maint	277,369.69	883,053.00	-605,683.31
31. 999 End Balance	0.00	0.45	-0.45
Total Expense	599,881.54	1,330,653.45	-730,771.91
Net Income	85,469.72	0.00	85,469.72

BOARD OF TOWN TRUSTEES

November	TOWN FUND	PAYABLE December 2025
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We, the undersigned, comprising the Town Board of Trustees of said Town of Homer having duly met at the Homer Township Town Hall, on the 8th of December 2025 for the purpose of auditing town accounts, do hereby certify that the following claims or demands against said town were presented, and being examined were at said meeting, to wit:

See Detailed Reports

In Witness, Whereof, the members of said Board of Town Trustees have hereto set their hands this 8th of December, 2025.

Beg. Balance:	\$	1,046,648.79
Revenues:	\$	18,503.54
Totals:	\$	1,065,152.33
Expenditures:	\$	115,546.09
Balance:	\$	949,606.24

This Account as of November 30, 2025 yielded 2.178% Interest

Homer Township - Town Acct. Deposit Detail November 2025

Type	Num	Date	Name	Account	Amount
Deposit		11/01/2025		801022268	41.56
				630 Health Benefit R...	-41.56
TOTAL					-41.56
Deposit		11/07/2025		801022268	345.00
				683.1 Senior Christ...	-225.00
				683.1 Senior Christ...	-20.00
				683.1 Senior Christ...	-20.00
				683.1 Senior Christ...	-80.00
TOTAL					-345.00
Deposit		11/20/2025		801022268	3,900.00
				675 Cell Tower Lease	-3,900.00
TOTAL					-3,900.00
Deposit		11/20/2025		801022268	12,542.59
				606 Interest-Propert...	-2,086.26
				1. 601 Property Tax ...	-10,456.33
TOTAL					-12,542.59
Deposit		11/30/2025		801022268	1,674.39
				671 Interest- Bank	-1,674.39
TOTAL					-1,674.39

Homer Township Town Fund #801022268

12/3/2025 3:33 PM

Register: 801022268

From 11/01/2025 through 11/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/01/2025			2. Rev.:6. Other:630 Health Be...	Deposit- Konow		X	41.56	1,046,690.35
11/06/2025	EFTPS	Illinois Municipal Retiremen...	2. Exp.:1. Personnel:8. 720 IM...	October invoice/pay...	0.06	X		1,046,690.29
11/07/2025			-split-	Deposit- Senior Chri...		X	345.00	1,047,035.29
11/13/2025	EFTPS	Illinois Municipal Retiremen...	2. Exp.:1. Personnel:8. 720 IM...	Reimbursement for H...	8,531.83	X		1,038,503.46
11/13/2025	EFTPS	Illinois Department of Reven...	406 State	36-36006309 1174-6...	1,303.91	X		1,037,199.55
11/13/2025	EFTPS	Internal Revenue Service	-split-	36-6006309	6,347.52	X		1,030,852.03
11/13/2025	47305	ODP Business Solutions LLC	2. Exp.:3. Commodities:751 Of...	#47743540	82.01	X		1,030,770.02
11/13/2025	47306	Cygan Hayes Ltd.	-split-	Quarterly preparation...	903.00	X		1,029,867.02
11/13/2025	47307	Homewood Disposal Service...	-split-	Admin & Town Hall	162.16	X		1,029,704.86
11/13/2025	47308	PACE	2. Exp.:2. Contractual:748 Publ...	Customer #1304	961.82	X		1,028,743.04
11/13/2025	47309	Apex Software	-split-	Maintenance Renewal	1,575.00	X		1,027,168.04
11/13/2025	47310	Comcast- A	3. Exp. Assessor:2. Assessor C...	Assessor- Acct. #877...	189.90	X		1,026,978.14
11/13/2025	47311	Illinois American Water	-split-	Admin, Town Hall &...	134.77	X		1,026,843.37
11/13/2025	47312	Whitmore Ace Hardware- T	-split-	Parts	7.99	X		1,026,835.38
11/13/2025	47313	COMED	-split-	Town Hall, Admin &...	999.01	X		1,025,836.37
11/13/2025	47314	Fiduciary Trust Company	410 Fiduciary Trust Company	#A0001566	35.00	X		1,025,801.37
11/13/2025	47334	Klein Thorpe & Jenkins	2. Exp.:2. Contractual:741 Atto...	Legal Fees	1,999.90	X		1,023,801.47
11/13/2025	47315	Andrew F. Mitchell	-split-		1,948.32	X		1,021,853.15
11/13/2025	47316	Carmen J. Maurella III	-split-		1,323.50	X		1,020,529.65
11/13/2025	47317	Christina M. Sievers	-split-		259.85	X		1,020,269.80
11/13/2025	47318	Cynthia M. Lombard	-split-		1,737.40	X		1,018,532.40
11/13/2025	47319	Debra M. Errico	-split-		1,814.44	X		1,016,717.96
11/13/2025	47320	Donald J. Melody	-split-		259.85			1,016,458.11
11/13/2025	47321	Hillary E. Kurzawa	-split-		814.26	X		1,015,643.85
11/13/2025	47322	John S. Robinson	-split-		504.24	X		1,015,139.61
11/13/2025	47323	Keith D. Gray	-split-		184.85			1,014,954.76
11/13/2025	47324	Kenneth M. Marcini	-split-		199.85			1,014,754.91
11/13/2025	47325	Luke C. Sorensen	-split-		1,004.71	X		1,013,750.20

Homer Township Town Fund #801022268

12/3/2025 3:33 PM

Register: 801022268

From 11/01/2025 through 11/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/13/2025	47326	Mary Pat DeGrassi	-split-		1,902.12	X		1,011,848.08
11/13/2025	47327	Randy S. Jellen	-split-		104.88	X		1,011,743.20
11/13/2025	47328	Shawn M. Smith	-split-		1,908.80	X		1,009,834.40
11/13/2025	47329	Stephen J. Balich III	-split-		1,786.89	X		1,008,047.51
11/13/2025	47330	Susanna E. Steilen	-split-		1,286.64			1,006,760.87
11/13/2025	47331	Susanna E. Steilen- T	-split-		28.12			1,006,732.75
11/13/2025	47332	Tamara D. O'Brien	-split-		1,546.09	X		1,005,186.66
11/13/2025	47333	Wendy L. Langys	-split-		1,636.90	X		1,003,549.76
11/16/2025	ACH	BMO Harris Bank N.A.	-split-	Office Supplies, IT, ...	6,519.09	X		997,030.67
11/17/2025	ACH	Wex Bank	2. Exp.:3. Commodities:754 Fuel	Fuel #0461-00-7348...	528.24	X		996,502.43
11/20/2025			2. Rev.:4. Rental Income:675 C...	Deposit- American T...		X	3,900.00	1,000,402.43
11/20/2025			-split-	Deposit- 9th Real Est...		X	12,542.59	1,012,945.02
11/27/2025	EFTPS	Illinois Department of Reven...	406 State	36-36006309 1174-6...	1,313.93	X		1,011,631.09
11/27/2025	EFTPS	Illinois Municipal Retirement...	-split-	06190	8,216.16			1,003,414.93
11/27/2025	EFTPS	IMRF Voluntary Additional ...	407 IMRF Employee:407 IMR...	06190	615.32			1,002,799.61
11/27/2025	EFTPS	Internal Revenue Service	-split-	36-6006309	6,402.54	X		996,397.07
11/27/2025	EFTPS	Illinois Municipal Retirement...	-split-	Founders & Hwy por...	3,321.94			993,075.13
11/27/2025	47335	Menards	-split-	#31890266	497.65			992,577.48
11/27/2025	47336	Tamara D. O'Brien (E)	2. Exp.:2. Contractual:742 Dues	Reimbursement for C...	30.00			992,547.48
11/27/2025	47337	Keith D. Gray (E)	2. Exp.:2. Contractual:731 Buil...	Reimbursement for k...	33.00			992,514.48
11/27/2025	47338	Cross Point Sales Inc.	2. Exp.:2. Contractual:731 Buil...	2026 Town Hall An...	600.00			991,914.48
11/27/2025	47339	The Lincoln National Life In...	-split-	HOMERT-BL-16135...	950.98			990,963.50
11/27/2025	47340	Nicor Gas	-split-	Admin & Town Hall	298.36			990,665.14
11/27/2025	47341	Christina M. Sievers (E)	-split-	Conference reimburs...	307.12			990,358.02
11/27/2025	47342	Home Depot Credit Services	2. Exp.:2. Contractual:731 Buil...	#6035322003557513	247.95			990,110.07
11/27/2025	47343	ProTree Service	2. Exp.:2. Contractual:731 Buil...	Town Hall tree remo...	1,100.00			989,010.07
11/27/2025	47344	Verizon Wireless	3. Exp. Assessor:2. Assessor C...	Assessor- #28677642...	97.68			988,912.39
11/27/2025	47345	De Lage Landen Financial S...	3. Exp. Assessor:2. Assessor C...	HP Copier	418.25			988,494.14

Homer Township Town Fund #801022268

12/4/2025 8:52 AM

Register: 801022268

From 11/01/2025 through 11/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/27/2025	47346	Blue Cross Blue Shield of Ill...	-split-	Acct. #079726	20,006.97			968,487.17
11/27/2025	47347	Fiduciary Trust Company	410 Fiduciary Trust Company	#A0001566	35.00			968,452.17
11/27/2025	47348	NCBERS Group Life Ins.	708 Life Insurance	Unit #6190	16.00			968,436.17
11/27/2025	47349	VSP Vision Plan	-split-	#30018038 Div 0001...	100.17			968,336.00
11/27/2025	47350	Andrew F. Mitchell	-split-		1,948.32	X		966,387.68
11/27/2025	47351	Carmen J. Maurella III	-split-		1,323.51	X		965,064.17
11/27/2025	47352	Christina M. Sievers	-split-		259.85			964,804.32
11/27/2025	47353	Cynthia M. Lombard	-split-		1,737.40	X		963,066.92
11/27/2025	47354	Debra M. Errico	-split-		1,814.44			961,252.48
11/27/2025	47355	Donald J. Melody	-split-		259.85			960,992.63
11/27/2025	47356	Hillary E. Kurzawa	-split-		814.26	X		960,178.37
11/27/2025	47357	John S. Robinson	-split-		504.22			959,674.15
11/27/2025	47358	Keith D. Gray	-split-		184.85			959,489.30
11/27/2025	47359	Kenneth M. Marcin	-split-		199.85			959,289.45
11/27/2025	47360	Luke C. Sorensen	-split-		1,157.70	X		958,131.75
11/27/2025	47361	Mary Pat DeGrassi	-split-		1,902.12	X		956,229.63
11/27/2025	47362	Randy S. Jellen	-split-		104.88	X		956,124.75
11/27/2025	47363	Shawn M. Smith	-split-		1,908.26	X		954,216.49
11/27/2025	47364	Stephen J. Balich III	-split-		1,786.89	X		952,429.60
11/27/2025	47365	Susanna E. Steilen	-split-		1,286.64			951,142.96
11/27/2025	47366	Susanna E. Steilen- T	-split-		28.11			951,114.85
11/27/2025	47367	Tamara D. O'Brien	-split-		1,546.10			949,568.75
11/27/2025	47368	Wendy L. Langys	-split-		1,636.90	X		947,931.85
11/30/2025			2. Rev.:3. Interest:671 Interest- ...	Interest 2.178%		X	1,674.39	949,606.24

Town Fund- Profit & Loss Budget vs. Actual

April through November 2025

	Apr - Nov 25	Budget	\$ Over Budget
Income			
095 Beg Bal			
2. Rev.	0.00	683,870.39	-683,870.39
1. 601 Property Tax (Levy)			
601.1 Back Tax Adjustment	132.51		
601.2 Railroad Distribution	18.44		
603 Mobile Home Distribution	8.05		
606 Interest-Property Taxes	2,086.26		
1. 601 Property Tax (Levy) - Other	1,072,100.55	1,085,965.53	-13,864.98
Total 1. 601 Property Tax (Levy)	1,074,345.81	1,085,965.53	-11,619.72
1.1 681 Property Replace Tax	15,348.06	24,687.00	-9,338.94
2. 684 W/C Block Grant- CDBG	0.00	514,000.00	-514,000.00
2. 685 Grants	0.00	500,000.00	-500,000.00
3. Interest			
671 Interest- Bank	12,667.29	10,000.00	2,667.29
Total 3. Interest	12,667.29	10,000.00	2,667.29
4. Rental Income			
673 Town Hall Rental	487.50	2,000.00	-1,512.50
675 Cell Tower Lease	63,948.69	46,800.00	17,148.69
Total 4. Rental Income	64,436.19	48,800.00	15,636.19
5. 602 Elections	75.00	1.00	74.00
6. Other			
610 Permit	0.00	1.00	-1.00
629 Insurance Claim	0.00	25,000.00	-25,000.00
630 Health Benefit Reimburse	0.00	100.00	-100.00
670 Toirna Dividend	0.00	17,000.00	-17,000.00
672 Miscellaneous	39.00	2,000.00	-1,961.00
676 Assessor Income	90.00	100.00	-10.00
683 Homer Senior Reimburse			
683.1 Senior Christmas Party	1,795.00		
683 Homer Senior Reimburse - Other	1,766.00	16,000.00	-14,234.00
Total 683 Homer Senior Reimburse	3,561.00	16,000.00	-12,439.00
686 Title XX Refund	0.00	1,000.00	-1,000.00
687 Easement Agreement	0.00	1.00	-1.00
688 PetFest Sponsor/Fee	0.00	1.00	-1.00

Town Fund- Profit & Loss Budget vs. Actual

April through November 2025

	Apr - Nov 25	Budget	\$ Over Budget
689 Senior Expo Sponsor/Fee	0.00	1.00	-1.00
690 Twp Weed Compliance	0.00	1.00	-1.00
694 Phone Reimbursement	0.00	1.00	-1.00
695 Hwy Dept Salary Contrib	0.00	1.00	-1.00
699 Transfers in	0.00	1.00	-1.00
Total 6. Other	3,690.00	61,208.00	-57,518.00
Total 2. Rev.	1,170,562.35	2,244,661.53	-1,074,099.18
Total Income	1,170,562.35	2,928,531.92	-1,757,969.57
Gross Profit	1,170,562.35	2,928,531.92	-1,757,969.57
Expense			
2. Exp.			
1. Personnel			
1. Salaries			
701 Supervisor	35,384.91		
702 Town Clerk	33,658.82		
703 Assessor	36,253.62		
704 Hwy Com	19,242.36		
705 Trustee	21,319.12		
706 Treasurer	776.90		
1. Salaries - Other	0.00	260,000.00	-260,000.00
Total 1. Salaries	146,635.73	260,000.00	-113,364.27
2. 707 Maintenance Personnel			
707 Maintenance Personnel	41,875.32	100,000.00	-58,124.68
2. 707 Maintenance Personnel - Other	0.00		
Total 2. 707 Maintenance Personnel	41,875.32	100,000.00	-58,124.68
3. 708 Health Insurance	93,779.22	240,000.00	-146,220.78
4. 709 SS/MC			
709 MC	7,143.32		
709 SS	30,543.92		
709 SS/MC Assessor Adjustment	-14,666.90		
4. 709 SS/MC - Other	0.00	45,000.00	-45,000.00
Total 4. 709 SS/MC	23,020.34	45,000.00	-21,979.66
5. 712 IDES	-652.59	5,000.00	-5,652.59
6. 715 Office Personnel			
715 Office Personnel	107,926.84	180,000.00	-72,073.16
Total 6. 715 Office Personnel	107,926.84	180,000.00	-72,073.16

Town Fund- Profit & Loss Budget vs. Actual

April through November 2025

	Apr - Nov 25	Budget	\$ Over Budget
7. 716 CodeEnforcement/Security			
716 Code Enforcement/Security	0.00	1.00	-1.00
Total 7. 716 CodeEnforcement/Security	0.00	1.00	-1.00
717 Transportation Personnel	0.00	1.00	-1.00
733 Custodial Service	5,070.00	17,500.00	-12,430.00
8. 720 IMRF Co.	38,637.82	60,000.00	-21,362.18
Other			
711 Education/Conference	2,181.89	6,000.00	-3,818.11
Total Other	2,181.89	6,000.00	-3,818.11
Total 1. Personnel	458,474.57	913,502.00	-455,027.43
2. Contractual			
744 Signage	0.00	5,000.00	-5,000.00
731 Building Maintenance			
731.1 Menards	1,675.88		
731.2 Home Depot	652.94		
731.3 Will Cook Ace	48.71		
731 Building Maintenance - Other	4,275.98	35,000.00	-30,724.02
Total 731 Building Maintenance	6,653.51	35,000.00	-28,346.49
732 Office Equip./Contractual	-227.03	5,000.00	-5,227.03
734 Liability/Torima	18,592.00	25,000.00	-6,408.00
735 Telephone			
735.5 Comcast Mobile	1,807.05		
735.2 Verizon	96.51		
735 Telephone - Other	0.00	4,000.00	-4,000.00
Total 735 Telephone	1,903.56	4,000.00	-2,096.44
736 Utilities			
736.1 Nicor Admin	956.97		
736.10 IL American Water- Maint	262.76		
736.2 ComEd Admin	5,266.84		
736.3 ComEd Town Hall	878.93		
736.4 Homewood Disposal	1,267.20		
736.5 Nicor Town Hall	783.15		
736.6 Illinois American Water	1,915.11		
736.9 ComEd- Maint Garage	1,829.10		
736 Utilities - Other	0.00	27,000.00	-27,000.00
Total 736 Utilities	13,160.06	27,000.00	-13,839.94

Town Fund- Profit & Loss Budget vs. Actual

April through November 2025

	Apr - Nov 25	Budget	\$ Over Budget
740 Accounting Service	2,737.00	7,000.00	-4,263.00
741 Attorney/Legal Fees	25,050.79	75,000.00	-49,949.21
742 Dues	60.00	2,000.00	-1,940.00
743 Audit	0.00	7,000.00	-7,000.00
745 Safe Deposit Box	0.00	1.00	-1.00
746 Public Relations	2,924.00	5,000.00	-2,076.00
748 Public Transportation Serv	2,049.85	20,000.00	-17,950.15
749 Professional Services	0.00	25,000.00	-25,000.00
750 Mosquito Abatement	13,848.00	20,000.00	-6,152.00
755 Verification Services	287.25	1,000.00	-712.75
775 Toirna Reimbursement	0.00	20,000.00	-20,000.00
Total 2. Contractual	87,038.99	283,001.00	-195,962.01
3. Commodities			
737 Travel/Mileage Expense	242.20	3,000.00	-2,757.80
738 Postage & Delivery	187.47	1,000.00	-812.53
739 Publish Legals/Notices	181.50	4,000.00	-3,818.50
747 Training	0.00	5,000.00	-5,000.00
751 Office Supplies/Equipment	9,695.51	20,000.00	-10,304.49
752 Permit	0.00	1,000.00	-1,000.00
753 Publications/Newsletter	0.00	12,000.00	-12,000.00
754 Fuel	3,069.73	5,000.00	-1,930.27
780 Township Weed Compliance	0.00	1,000.00	-1,000.00
Total 3. Commodities	13,376.41	52,000.00	-38,623.59
4. Grants			
779 W/C Block Grant- CDBG	0.00	514,000.00	-514,000.00
Total 4. Grants	0.00	514,000.00	-514,000.00
5. Admin Other			
714 Elections	0.00	500.00	-500.00
719 Planning Commission Expense	0.00	1,000.00	-1,000.00
721 Bank Service Fees	0.00	8,000.00	-8,000.00
729 Insurance Claim Payout	0.00	25,000.00	-25,000.00
756 Vehicle Maintenance	602.97	10,000.00	-9,397.03
757 Tech/Communications/Equip.	6,219.45	30,000.00	-23,780.55
758 Security System	1,115.00	10,000.00	-8,885.00
759 Contributions- W/C Seniors	0.00	2,500.00	-2,500.00
760 Contributions- Homer Senior	3,862.37	30,000.00	-26,137.63
761 Contri- Special Rec. Assoc.			
761.1 Northern W/C Special Rec			
761.1a Winter/Spring \$2000.00	1,878.00		
761.1b Summer \$2000.00	1,214.00		
Total 761.1 Northern W/C Special Rec	3,092.00		

Town Fund- Profit & Loss Budget vs. Actual

April through November 2025

	Apr - Nov 25	Budget	\$ Over Budget
761 Contri- Special Rec. Assoc. - Other	0.00	12,000.00	-12,000.00
Total 761 Contri- Special Rec. Assoc.	3,092.00	12,000.00	-8,908.00
762 Contributions- Others	0.00	5,000.00	-5,000.00
764 Events- Community Parade	0.00	10,000.00	-10,000.00
767 Events- Other	1,086.31	5,000.00	-3,913.69
768 Event- PetFest	0.00	1.00	-1.00
769 Events- Senior Expo	0.00	15,000.00	-15,000.00
770 Vehicle Purchase	0.00	40,000.00	-40,000.00
771 Miscellaneous	137.69	37,000.00	-36,862.31
Total 5. Admin Other	16,115.79	241,001.00	-224,885.21
776 Parking Lot Maintenance	0.00	25,000.00	-25,000.00
783 Grant Payout	0.00	500,000.00	-500,000.00
790 Senior Housing	0.00	50,000.00	-50,000.00
990 Contingency	0.00	47,500.00	-47,500.00
Capital Outlay			
778 Capital Improvements	0.00	22,779.00	-22,779.00
Capital Outlay- Town			
781 Maint Equip Purchase/Repair			
781.1 Maint. Equip. Purchase	196.25		
781 Maint Equip Purchase/Repair - Other	0.00	15,000.00	-15,000.00
Total 781 Maint Equip Purchase/Repair	196.25	15,000.00	-14,803.75
991 **Capital Reserve	0.00	1.00	-1.00
Total Capital Outlay- Town	196.25	15,001.00	-14,804.75
Total Capital Outlay	196.25	37,780.00	-37,583.75
Total 2. Exp.	575,202.01	2,663,784.00	-2,088,581.99
3. Exp. Assessor			
1. Personnel			
801 Salaries	191,136.00	277,000.00	-85,864.00
802 SS/MC	14,666.90	21,500.00	-6,833.10
803 IDES	2,271.03	5,000.00	-2,728.97
804 IMRF Co.	26,548.70	38,500.00	-11,951.30
836 Health Insurance	75,067.28	115,000.00	-39,932.72
Total 1. Personnel	309,689.91	457,000.00	-147,310.09

Town Fund- Profit & Loss Budget vs. Actual

April through November 2025

	Apr - Nov 25	Budget	\$ Over Budget
2. Assessor Contractual			
831 Telephone	3,294.84	5,000.00	-1,705.16
832 Travel Expense	1,701.96	2,500.00	-798.04
833 Training	2,105.00	8,000.00	-5,895.00
834 Postage	78.00	250.00	-172.00
835 Dues	150.00	250.00	-100.00
838 Equip. Maintenance	3,226.48	6,000.00	-2,773.52
878 Contingency	0.00	3,000.00	-3,000.00
Total 2. Assessor Contractual	10,556.28	25,000.00	-14,443.72
3. Assessor Commodities			
882 **Capital Reserve	0.00	10,000.00	-10,000.00
851 Office Supplies	635.59	5,000.00	-4,364.41
853 Computer Supplies	1,848.17	7,000.00	-5,151.83
Total 3. Assessor Commodities	2,483.76	22,000.00	-19,516.24
4. Assessor Other			
879 Miscellaneous	0.00	4,000.00	-4,000.00
Total 4. Assessor Other	0.00	4,000.00	-4,000.00
Capital Outlay- Assessor			
880 CIMA	0.00	10,000.00	-10,000.00
881 Equipment/Computer	3,490.99	8,000.00	-4,509.01
Total Capital Outlay- Assessor	3,490.99	18,000.00	-14,509.01
Total 3. Exp. Assessor	326,220.94	526,000.00	-199,779.06
999 Ending Cash Bal	0.00	1.66	-1.66
Total Expense	901,422.95	3,189,785.66	-2,288,362.71
Net Income	269,139.40	-261,253.74	530,393.14

AGENDA SUPPLEMENT SHEET



Agenda Item Number: 8.b

Township Board Meeting Date: December 8, 2025

Item Title: Approval of Appointment of Dan Kenney and Jan McLain to the Senior Committee

Motion for Consideration: Is there a Motion to approve the appointment of Dan Kenney and Jan McLain the Senior Committee?

Staff Contact: Tami O'Brien

Background Information: At the October meeting, members were appointed to the Senior Committee. There is still room on the Committee for additional members. Tom Canning has submitted a volunteer application for the Senior Committee.

Current Committee Members

Tami O'Brien – Chair
Melissa Chandarana – Co Chair
Tom Canning
Teresa Kocanda
Regina Robinson
Sharon Sweas
Dan Kenney
Jan McLain

AGENDA SUPPLEMENT SHEET



Agenda Item Number: 8.c

Township Board Meeting Date: December 8, 2025

Item Title: Approval of Adoption of Loss Control Policy

Motion for Consideration: Is there a Motion to approve the Adoption of a Loss Control Policy?

Staff Contact: Sue Steilen

Background Information: TOIRMA (Township Officials of Illinois Risk Management Association) has requested that Townships adopt a Loss Control Policy. The attached Loss Control Policy is a statement to show that as a Board we are responsible for and committed to loss prevention and a safe work environment. We have a program manual provided by TOIRMA and receive regular updates with safety tips that we share with our employees. All possibilities cannot be provided in one manual. We are responsible for continually evaluating safety and loss prevention measures in our operations. The Loss Control Policy Statement is an indication that the township does realize the responsibility it has to provide safe conditions for all township employees and township residents.

Attachments:

TOIRMA's Request for Loss Control Policy
Sample Risk Reminder
Loss Control Policy

LOSS CONTROL POLICY

The Township Officials of Illinois Risk Management Association (TOIRMA) depends on the cooperation of all members to provide loss control for their individual township. In analyzing loss control for townships and for TOIRMA, there are two basic considerations:

1. TOIRMA provides a complete scope of coverages that includes buildings and contents, inland marine (equipment), general liability, auto liability, public officials liability, workers' compensation and bond coverage. Because of this broad base of coverages, loss control extends to all operations of the township.
2. The second area of consideration for loss control for TOIRMA is the wide variety of townships participating. There are large townships with a wide scope of operations and there are small townships with only a part-time road commissioner, along with some part-time help. Larger townships have exposures from the services they provide for their constituents and the smaller townships usually have exposures primarily due to their roads.

Since we have such a wide range of coverages, along with differences in individual townships, the best overall loss control approach is one of common sense. The Loss Control portion of your TOIRMA Manual is provided to assist in developing a common sense approach to township loss control. Please choose sections from the manual that can be utilized best in your township to provide for the safety of both township employees and township constituents.

A Loss Control Policy should be adopted by the township. The Policy Statement is an indication that the township does realize the responsibility it has to provide safe conditions for all township employees and township residents.



PARTNERING WITH TOWNSHIPS

TOWNSHIP OFFICIALS OF ILLINOIS RISK MANAGEMENT ASSOCIATION **RISK REMINDER**

HEARING PROTECTION ***LISTEN TO WARNINGS ABOUT HEARING SAFETY***

Although we don't think about it often, many activities in our lives are made possible and more pleasant by the sounds that accompany them. Think about what your world might be like if you lost your hearing. You couldn't listen to your favorite song on the radio, or hear the crowd cheering for your favorite sports team. You would miss out on a lot.

Hearing loss can also make it difficult for you to earn a living. You can't work safely on a construction site if you don't hear warning signals or if you can't understand what your co-worker is trying to tell you from a distance.



Unfortunately, noise-induced hearing loss is too common among construction workers. According to the National Institute for Occupational Safety and Health, by the age of 25, the average carpenter's hearing is the same as that of an otherwise healthy 50-year old worker who has not been exposed noise.

Fortunately, hearing loss is preventable. Although OSHA regulations require a hearing conservation program when the noise level exceeds 90 decibels (dB) over an 8-hour day, you should still do everything you can to prevent hearing loss at all times. Because the damage can be gradual and cumulative, most construction workers suffer hearing loss after 15 to 20 years on the job. Take responsibility for protecting your hearing.

There are three ways to protect your hearing:

1. Engineering controls include enclosing high-noise areas, installing sound-dampening devices, or using equipment designed to produce less noise.
2. Administrative controls involve operating noisy equipment and machinery on shifts, or rotating workers out of noisy areas for part of a shift.
3. Personal protective equipment is hearing protection such as earplugs, canal caps, or earmuffs designed to reduce the level of sound entering the ear.

Comfort. When protection feels comfortable and stays in place, people will wear it. That's why a good hearing protection program offers a variety of hearing protectors that meet the NRR rating for the job at hand. The employees can try the different styles and see what feels best for them. Just like shoes, one size or shape does not fit all. 1910.95(i)(3) Employees shall be given the opportunity to select their hearing protectors from a variety of suitable hearing protectors provided by the employer.

Communication. Be sure to protect hearing and allow clear communication with co-workers. There will be an adjustment period for employees wearing hearing protectors for the first time. They may feel it hampers their efforts to hear the things they want and need to hear. But, they will adjust. In some extremely noisy applications, it may be necessary to provide hearing protectors that have volume controls that filter out damaging noises while allowing the wearer to enhance the volume of verbal communications.

Off-the-job activities can also be noisy. Boating, rock concerts, hunting, and sporting events produce lots of noise. Loud music in your car or on your iPod can also impact your hearing. Talk to your family about hearing protection and make them aware of the hazards of noise.

For more information, contact TOIRMA at (888) 562-7861
CLAIM REPORTING HOTLINE (844) 562-2720 | Available 24/7



Homer Township Loss Control Policy

HOMER TOWNSHIP, Will County, takes great pride in our ability to provide services to our residents in an efficient and safe manner. Accidents represent human suffering and damage to property, reduce our human resources, and interfere with our ability to provide township services in an efficient manner.

It is our sincere belief that injuries and property damage resulting from accidents are preventable through proper management of resources.

Loss prevention is everyone's responsibility. For this reason, all Township Officials are responsible for providing adequate resources and enthusiastic leadership to eliminate situations/conditions which could cause improper employment practices, injury and/or property damage.

All employees are expected to follow safe work methods and practices, and to have a concern for the safety of their fellow workers.

Date: _____

Supervisor: _____

Clerk: _____

Highway Commissioner: _____

Trustee: _____

Trustee: _____

Trustee: _____

Trustee: _____

Assessor: _____

AGENDA SUPPLEMENT SHEET



Agenda Item Number: 8.d

Township Board Meeting Date: December 8, 2025

Item Title: Approval of Resolution 2025-1208 RES1 Pre-Authorizing the Appointment of a Temporary Deputy Supervisor Upon the Supervisor's Temporary Inability to Act and Appointment of a Temporary Chair for Board Meetings

Motion for Consideration: Is there a Motion to approve Resolution 2025-1208 RES1 Pre-Authorizing the Appointment of a Temporary Deputy Supervisor Upon the Supervisor's Temporary Inability to Act and Appointment of a Temporary Chair for Board Meetings?

Staff Contact: Sue Steilen

Background Information: For preparation of managing the Township and running Board meetings in the absence of the Township Supervisor, it is desired to have a Temporary Deputy Supervisor. Supervisor Steilen is recommending to the Board to appoint Keith Gray as Temporary Deputy Supervisor.

Attachments:
Resolution No. 2025-1208 RES 1

**HOMER TOWNSHIP
WILL COUNTY, ILLINOIS**

RESOLUTION NO. 2025-1208 RES1

**A RESOLUTION PRE-AUTHORIZING THE APPOINTMENT OF A TEMPORARY DEPUTY
SUPERVISOR UPON THE SUPERVISOR'S TEMPORARY INABILITY TO ACT AND
APPOINTMENT OF A TEMPORARY CHAIR FOR BOARD MEETINGS**

WHEREAS, the Supervisor is the chair of the Township Board under 60 ILCS 1/80-5, and the Board may adopt rules to govern meetings under 60 ILCS 1/80-10; and

WHEREAS, the Illinois Township Code, 60 ILCS 1/60-5(c), authorizes the Township Board, whenever an elected township office becomes temporarily vacant, to appoint a temporary deputy to perform the ministerial functions of that office until the officer files a sworn statement that he or she is able to resume duties; and

WHEREAS, 60 ILCS 1/60-5(c) further provides that (i) the compensation of a temporary deputy shall be determined by the Township Board; (ii) a temporary deputy does not vote on Board matters unless the deputy is already a trustee; and (iii) if a trustee is appointed as a temporary deputy, the trustee's trustee compensation is suspended during the appointment; and

WHEREAS, under 60 ILCS 1/80-10, the Board may adopt rules to govern its meetings, including designating who presides when the Supervisor is absent; and

WHEREAS, to ensure orderly meetings when the Supervisor is absent but there is no temporary vacancy, the Board desires to pre-authorize Trustee Keith Gray to serve as Chair Pro Tem for such meetings pursuant to 60 ILCS 1/80-10; and

WHEREAS, the Supervisor has requested that Trustee Keith Gray be designated to serve as temporary deputy supervisor during any period in which the Supervisor is temporarily unable to act; and

WHEREAS, the Board finds it in the best interests of the Township to pre-authorize such appointment so that it becomes effective immediately upon the Supervisor's temporary inability, and to establish clear compensation and administrative procedures.

NOW, THEREFORE, BE IT RESOLVED by the Township Board of Homer Township, Will County, Illinois, as follows:

- 1. Pre-Authorization of Appointment.** Upon the Supervisor's temporary inability to act, thereby creating a temporary vacancy in the office for purposes of 60 ILCS 1/60-5(c),

Trustee Keith Gray is hereby appointed as Temporary Deputy Supervisor to perform the ministerial functions of the Supervisor effective immediately upon the occurrence of such condition and continuing as provided herein.

2. Scope and Voting. The Temporary Deputy Supervisor shall perform ministerial functions of the Supervisor as contemplated by 60 ILCS 1/60-5(c), including without limitation the administration of general assistance. The Temporary Deputy Supervisor shall not vote on Board matters except to the extent he is otherwise entitled to vote as a trustee.

3. Compensation During Service.

a. **Suspension of Trustee Compensation.** Consistent with 60 ILCS 1/60-5(c), for any period during which Trustee Keith Gray is serving as Temporary Deputy Supervisor under this Resolution, his trustee compensation is suspended.

b. **Deputy Compensation Set by Board.** For any period during which the appointment under Section 1 is in effect, the Board hereby sets the Temporary Deputy Supervisor compensation at an amount equal to the trustee compensation rate under the Township's prevailing compensation schedule. The deputy compensation shall be paid only for the actual period(s) of service as Temporary Deputy Supervisor.

4. Triggering and Termination. The appointment under Section 1 becomes effective automatically upon the Supervisor's temporary inability to act and shall remain in effect until the Supervisor files with the Board a sworn statement that he or she is able to resume the duties of office, or until otherwise terminated according to law.

5. Warrant; Filing; Notice. Upon the appointment becoming effective under Section 1, the Board's warrant of appointment, substantially in the form attached as Exhibit A, shall be executed. The Township Clerk shall promptly file the warrant of appointment and shall immediately notify Trustee Keith Gray of the appointment, all as required by 60 ILCS 1/60-15.

6. Administrative Directions. The Clerk is authorized to issue a brief trigger memorandum to payroll each time the appointment under this Resolution begins and ends so that compensation can be administered in accordance with Section 3.

7. Temporary Presiding Officer When Supervisor Absent (No Temporary Vacancy).

In any meeting at which the Supervisor is absent but the office of Supervisor is not temporarily vacant, the Board hereby designates Trustee Keith Gray to serve as Chair Pro Tem for that meeting. If Trustee Gray is absent, recused, or declines to preside for that meeting, the Board shall elect, by majority vote of the trustees present, another trustee to serve as Chair Pro Tem for that meeting only. The Chair Pro Tem shall preside over the meeting, retain all rights to vote as a trustee, and shall receive no additional compensation for presiding. This designation is meeting-specific and does not constitute an appointment of a temporary deputy supervisor.

- 8. Severability; Effective Date; Effective Period.** If any provision of this Resolution is found invalid, the remaining provisions shall remain in full force and effect. This Resolution is effective upon its passage and shall remain in effect only until the earlier of: (a) the expiration of the current Supervisor's term of office or earlier vacancy in that office, at which time this Resolution automatically lapses; (b) the Board's adoption of a resolution rescinding or superseding this Resolution; or (c) Trustee Keith Gray ceases to hold the office of trustee. Nothing herein limits the Board's authority to amend or repeal this Resolution at any time.

PASSED by the Township Board of Trustees of Homer Township, Will County, Illinois, on the ___ day of November, 2025, by a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

Supervisor, Homer Township

ATTEST:

Township Clerk

EXHIBIT A

WARRANT OF APPOINTMENT (Temporary Deputy Supervisor)

Homer Township, Will County, Illinois

Pursuant to 60 ILCS 1/60-5(c) and Resolution No. 2025-__, the Township Board appoints Trustee Keith Gray as Temporary Deputy Supervisor to perform the ministerial functions of the Supervisor effective upon the Supervisor's temporary inability to act and continuing until the Supervisor files a sworn statement with the Board that the Supervisor is able to resume duties, or until otherwise terminated according to law.

Compensation during the appointment shall be as set forth in Resolution No. 2025-__ (Section 3), and the appointee's trustee compensation is suspended during the appointment consistent with 60 ILCS 1/60-5(c).

DATED: _____, 2025

IN WITNESS WHEREOF, we have hereunto set our hands and seals this date.

BOARD OF HOMER TOWNSHIP, WILL COUNTY, ILLINOIS

Member

Member

Member

Member

Member

Attest: _____

Township Clerk (to file forthwith and notify the appointee per 60 ILCS 1/60-15)



AGENDA SUPPLEMENT SHEET

Agenda Item Number: 8.e

Township Board Meeting Date: December 8, 2025

Item Title: Approval of 2025 Homer Township Levy

Motion for Consideration: Is there a Motion to approve the 2025 Homer Township Levy of \$1,348,780.00, collectible in 2026, for the Town Fund, General Assistance, Park Fund & Debt Service.

-or-

Is there a Motion to approve the 2025 Homer Township Levy of \$1,367,300.00, collectible in 2026, for the Town Fund, General Assistance, Park Fund & Debt Service.

Staff Contact: Sue Steilen

Background Information: A levy is the amount of revenue (in dollars) that a township expects to receive through the taxation of real estate. All property subject to taxation within the Township is assessed and equalized, in order to meet and defray all the necessary expenses and liabilities of the Township as required by statute or voted by the people in accordance with the law. The Township levy covers the Town Fund, General Assistance Fund, Park Fund, and Debt Service Fund (which is the Founders Crossing Bond Fund). Please note, no taxes are levied for the Open Space Fund.

The Levy is paid in the following year. The Levy being approved is for 2025 but paid in 2026. At the end of May 2026, we will receive our first of 10 separate levy payments. It is important to know that we need funds to carry us through until we receive each levy payment.

The levy requested in 2024 was \$1,342,530.00. This year, the schedule for the Debt Service Fund is \$7,975 higher than in 2024. The Debt Service fund is abated and therefore not paid for out of property tax. However, we still must ask for the amount needed. So, to keep things the same and not raise taxes, the amount to ask for would be \$1,348,780.

The Township is experiencing new growth. The Township can capture tax revenue from new growth without raising taxes on the current property owners. An explanation of this works is attached. Using EAV for new growth from the County, The Township can raise the levy by \$18,520.00 without raising property taxes on current residents. If the Township would like to capture the new growth, the requested levy amount would be \$1,367,300.

Attachments:

How EAV Helps Raise More Money Without Raising the Rate
Homer Township Tax Levy Ordinance No. HT2025-1208-ORD1

How EAV Helps Raise More Money Without Raising the Rate

Think of the property tax system as a pie:

- **EAV = the size of the pie**
- **Tax Rate = how big a slice the taxing district takes**
- **Levy = the total dollars the district collects from the whole pie**

If the pie gets bigger, the district can take **more total dollars**, even if it doesn't take a **bigger slice**.

The Key Mechanism

1. Total EAV increases (more taxable value in the district).

This can happen because of:

- Rising property values
- New construction
- Expired TIF districts coming back on the tax rolls
- Equalization factor changes

2. The tax rate *automatically falls or stays the same*

Remember:

$$\text{Tax rate} = \text{Levy} \div \text{EAV}$$

If EAV goes up and levy stays the same, the rate goes down.

If EAV goes up and the levy goes up *a bit*, the rate might still stay flat.

3. But the taxing district can still get *more total money*

Because the levy is a dollar amount, not a rate.

If EAV rises enough, the district can raise its **levy** (the total dollars it collects) even though:

- The **rate** doesn't increase
- Individual tax bills don't rise proportionally (some may even drop)

A Quick Example

Suppose a district has:

- **EAV = \$1,000,000**
- **Levy = \$100,000**
- **Rate = 10%**

Now EAV grows to **\$1,200,000**.

The district increases its levy to **\$110,000** (more money for the district).
The new rate becomes:

$$110,000 \div 1,200,000 = 9.17\%$$

The district collected **\$10,000 more**, yet the **rate went DOWN**.

Why Homeowners Don't Immediately Feel the Pain

Because their **individual tax bill = their share of the EAV × tax rate**.

If their home value didn't rise as fast as the district's overall EAV, their bill may rise only a little—or not at all.

If their share of the pie shrinks, their bill can even go *down*.

Bottom Line (and this is the part politicians love to brag about)

- **EAV ↑**
- **Rate ↔ or ↓**
- **Levy ↑**
- **Individual tax bills change depending on each property's share of total EAV**

The taxing district gets more money **without “raising the tax rate.”**

Homeowners don't necessarily pay more—unless their property value grew faster than everyone else's.

- **EAV = \$2,312,317,117**
- **Levy = \$1,348,780.00**

Homer Example:

Tax rate formula:

$$\text{Tax Rate} = \frac{\text{Levy}}{\text{EAV}}$$

Plug it in:

$$\frac{1,348,780}{2,312,317,117} \approx 0.0005834$$

Illinois expresses tax rates **per \$100 of EAV**, so multiply by 100:

$$0.0005834 \times 100 = 0.05834$$

2023 Year Rate .0617

2024 Year Rate .0556

Step 1 — Extra EAV

$$\Delta EAV = 31,735,685$$

Step 2 — Multiply by current tax rate

$$\Delta Levy = 31,735,685 \times 0.0005834$$

Result:

$$\Delta Levy \approx 18,520$$

You can increase your levy by about **\$18,520** without increasing the tax rate.



HOMER
TOWNSHIP

2025 LEVY

(Collectible in 2026)

December 8, 2025

**TOWN FUND
GENERAL ASSISTANCE FUND
PARK FUND
DEBT SERVICE**

14350 W. 151st Street, Homer Glen, IL 60491

TAX LEVY ORDINANCE HOMER TOWNSHIP

ORDINANCE NO. HT2025-1208-ORD1

An ordinance levying taxes for all Town purposes for Homer Township, Will County, Illinois for the tax year 2025 collectible in 2026.

BE IT ORDAINED by the Board of Trustees of Homer Township, Will County, Illinois, as follows:

SECTION 1: That the sum of One Million Three Hundred Forty-Eight Thousand Seven Hundred Eighty & 00/100 (\$1,348,780.00) are hereby levied upon all property subject to taxation within the Township as that property is assessed and equalized, in order to meet and defray all the necessary expenses and liabilities of the Township as required by statute or voted by the people in accordance with the law, for purposes as:

TOWN FUND
GENERAL ASSISTANCE FUND
PARK FUND
DEBT SERVICE

for the year 2025.

SECTION 2: That the amount levied for each object and purpose shall be as follows:

HOMER TOWNSHIP

TAX LEVY 2025

	AMOUNT LEVIED <u>Fiscal Year 2024</u>	Proposed AMOUNT LEVIED <u>Fiscal Year 2025</u>
GENERAL CORPORATE- TOWN FUND		
ADMINISTRATION		
Personnel	\$400,500.00	\$402,500.00
Contractual Services	\$200,000.00	\$200,000.00
Commodities	\$40,000.00	\$40,000.00
Capital Outlay	\$50,000.00	\$50,000.00
Special Groups	\$40,000.00	\$40,000.00
TOTAL ADMINISTRATION:	\$730,500.00	\$732,500.00
ASSESSOR		
Personnel	\$291,000.00	\$291,000.00
Contractual Services	\$14,000.00	\$14,000.00
Commodities	\$10,000.00	\$10,000.00
Capital Outlay	\$24,000.00	\$24,000.00
Other Expenditures	\$11,000.00	\$11,000.00
TOTAL ASSESSOR:	\$350,000.00	\$350,000.00
TOTAL GENERAL CORPORATE FUND:	\$1,080,500.00	\$1,082,500.00
GENERAL ASSISTANCE FUND		
ADMINISTRATION		
Personnel	\$0	\$100.00
Contractual Services	\$400.00	\$200.00
Commodities	\$400.00	\$100.00
Capital Outlay	\$0	\$0
Other Expenditures	\$200.00	\$100.00
TOTAL ADMINISTRATION:	\$1,000.00	\$500.00
HOME RELIEF		
Flat Grant	\$900.00	\$200.00
Emergency General Assistance	\$900.00	\$200.00
Medical Assistance	\$200.00	\$100.00
TOTAL HOME RELIEF:	\$2,000.00	\$500.00
TOTAL GENERAL ASSISTANCE FUND:	\$3,000.00	\$1,000.00

	AMOUNT LEVIED <u>Fiscal Year 2024</u>	Proposed AMOUNT LEVIED <u>Fiscal Year 2025</u>
PARK FUND		
Personnel	\$20,000.00	\$20,000.00
Contractual Services	\$20,000.00	\$20,000.00
Commodities	\$10,000.00	\$10,000.00
Capital Outlay	\$45,000.00	\$45,000.00
Contingency	\$5,000.00	\$5,000.00
TOTAL PARK FUND:	\$100,000.00	\$100,000.00
 GENERAL CORPORATE TAX	 \$1,080,500.00	 \$1,082,500.00
GENERAL ASSISTANCE TAX	\$3,000.00	\$1,000.00
PARK TAX	\$100,000.00	\$100,000.00
DEBT SERVICE TAX	\$157,305.00	\$165,280.00
TOTAL TAXES LEVIED:	\$1,340,805.00	\$1,348,780.00

SECTION 3: That the Town Clerk shall make and file with the County Clerk of said County of Will, on or before the last Tuesday of December, a duly certified copy of this ordinance.

SECTION 4: That if any section, subdivision, or sentence of this ordinance shall for any reason be held invalid or to be unconstitutional, finding shall not affect the validity of the remaining portion of this ordinance.

SECTION 5: That this ordinance shall be in full force and effect after its adoption, as provided by law.

ADOPTED this 8th day of December 2025, pursuant to a roll call vote by the Board of Trustees of Homer Township, Will County, Illinois.

BOARD OF TRUSTEES

AYE

NAY

ABSENT

Keith Gray, Trustee

Ken Marcin, Trustee

Don Melody, Trustee

Christina Sievers, Trustee

Susanna E. Steilen, Supervisor

Tamara O'Brien
Township Clerk

Susanna E. Steilen
Chairman – Board of Trustees

CERTIFICATION OF TAX LEVY ORDINANCE

HOMER TOWNSHIP

The undersigned, duly elected, qualified and acting Clerk of Homer Township, Will County, Illinois, does hereby certify that the attached hereto is a true and correct copy of the Tax Levy Ordinance, of said Township for the year 2025, as adopted this 8th day of December 2025.

This certification is made and filed pursuant to the requirements of (60 ILCS 1/75-20) and on behalf of Homer Township, Will County, Illinois. This certification must be filed by the last Tuesday in December.

DATED this 8th day of December 2025 _____
Tamara O'Brien, Township Clerk

FILED this _____ day of _____, 2025

Township Clerk Seal



AGENDA SUPPLEMENT SHEET

Agenda Item Number: 8.f

Township Board Meeting Date: December 8, 2025

Item Title: Approval of 2025 Founders Debt Service Abatement

Motion for Consideration: Is there a Motion to approve Tax Abatement for the Township's General Obligation Bonds Series 2021 in the sum equal to the levy?

Staff Contact: Sue Steilen

Background Information: Due to sufficient funds received from Founders Crossing Senior apartment rents collected, Homer Township can abate a portion of taxes heretofore levied to pay principal of and interest on certain General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021.

DEBT SERVICE for the year 2025.

Attachments:

Homer Township Abatement Ordinance No. HT2025-1208-ORD2

MINUTES of a regular public meeting of the Township Board of the Homer Township, Will County, Illinois, held at the Township Town Hall, 16057 S. Cedar Road, Homer Glen, Illinois 60491 in said Township at 7:00 o'clock P.M., on the 8th day of December 2025.

* * *

The Township Supervisor called the meeting to order and directed the Township Clerk to call the roll.

Upon the roll being called, Susanna Steilen, the Township Supervisor, and the following Township Trustees answered present: _____

The following Township Trustees were absent from the meeting: _____

The Township Supervisor then announced that the Township had funds lawfully available to pay principal of or interest on the Township's General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021 (the "Bonds"), in a sum equal to the annual levy of certain ad valorem property taxes pledged to the payment of the Bonds due in 2025 and that the Township shall direct the deposit of such funds into the Debt Service Fund (as defined in the ordinance of the Township authorizing the Bonds) for payment of principal of and interest on the Bonds.

Township Supervisor Susanna Steilen presented and the Township Clerk read in full an ordinance as follows:

ORDINANCE NUMBER HT2025-1208-ORD 2

ORDINANCE abating a portion of taxes heretofore levied to pay principal of and interest on certain General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021 of Homer Township, Will County, Illinois.

* * *

WHEREAS, the Township Board (the "Township Board") of Homer Township, Will County, Illinois (the "Township"), by an ordinance adopted on September 13, 2021 (including the Bond Order, dated December 2, 2021, collectively, the "Ordinance"), did provide for the issue of the Bonds of the Township and the levy of a direct annual tax sufficient to pay principal and interest on the Bonds; and

WHEREAS, on December 15, 2021, duly certified copies of the Ordinance were filed in the office of the County Clerk of The County of Will, Illinois (the "County Clerk"); and

WHEREAS, the Township has covenanted not to abate the taxes levied pursuant to the Ordinance or take any action to restrict the extension and collection of those taxes except that the Township may abate such taxes for any tax levy year to the extent that, at the time of such abatement, moneys then held in the Debt Service Fund, or otherwise held in trust for the payment of debt service on the Bonds, together with the amount to be extended for collection taking into account the proposed abatement, will be sufficient for the punctual payment of the principal of and interest on the Bonds otherwise payable from such taxes levied for such tax levy year; and

WHEREAS, if the conditions of the previous preamble are met, the Township Board or the officers of the Township acting with proper authority, shall direct the deposit of such funds into the Debt Service Fund and, in and by such proceeding or action, shall direct the abatement of the taxes by such amount, and proper notification of such abatement shall be filed with the County Clerk in a timely manner to effect such abatement.

NOW, THEREFORE, Be It Ordained by the Township Board of Homer Township, Will County, Illinois, as follows:

Section 1. The Statement of the Township Supervisor of the Township prior to any abatement, is hereby accepted by the Township Board and made a part hereof.

Section 2. The taxes heretofore levied in the Ordinance for levy year 2025 for the Bonds shall be abated as follows:

<u>Year</u>	<u>Amount Levied</u>	<u>Amount to be Abated</u>	<u>Remainder of Tax to be Extended</u>
2025	\$165,280.00	\$165,280.00	\$0.00

Section 3. Forthwith upon the adoption of this ordinance, the Township Clerk of the Township Board shall file a certified copy hereof with the County Clerk, and it shall be the duty of the County Clerk for the year 2026, to abate the taxes heretofore levied in and for the year 2025 for the Bonds and as shown hereinabove in Section 2.

Section 4. This ordinance shall be in full force and effect forthwith upon its adoption.

Adopted: December 8, 2025.

Township Supervisor, Township Board

ATTEST:

Township Clerk

[SEAL]

After a full discussion thereof, including a public recital of the nature of the matter being considered and such other information as would inform the public of the business being conducted, Township Trustee _____ moved and Township Trustee _____ seconded the motion that said ordinance as read be adopted.

The Township Supervisor directed the Township Clerk to call the roll for a vote upon the motion to adopt said ordinance.

Upon roll call, the following Township Trustees voted **AYE**:

(List Names) _____

The following Township Trustees voted **NAY**:

(List Names) _____

Whereupon the Township Supervisor declared the motion carried and said ordinance adopted and in open meeting did approve and sign said ordinance and did direct the Township Clerk to record the same in full in the records of the Township Board of Homer Township, Will County, Illinois, which was done.

Other business not pertinent to the adoption of said ordinance was duly transacted at the meeting.

Upon motion duly made, seconded and adopted, the meeting was adjourned.

Township Clerk

STATE OF ILLINOIS)
) SS
COUNTY OF WILL)

CERTIFICATION OF MINUTES

I, the undersigned, do hereby certify that I am the duly qualified and acting Township Clerk of the Township Board of the Homer Township, Will County, Illinois, and that as such official I am the keeper of the records and files of said Township Board of said Township.

I do further certify that the foregoing constitutes a full, true and complete transcript of that portion of the minutes of the meeting of said Township Board of said Township held on the December 08, 2025, insofar as the same relates to the adoption of an ordinance entitled:

ORDINANCE abating a portion of taxes heretofore levied to pay principal of and interest on certain General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021 of Homer Township, Will County, Illinois.

a true, correct and complete copy of which said ordinance as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of said Township Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all newspapers, radio or television stations and other news media requesting such notice, that an agenda for said meeting was posted at the principal office of the said Township Board at least forty-eight (48) hours in advance of the holding of such meeting, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, and with the provisions of The Township Code of the State of Illinois, and that said Township Board have complied with all of the provisions of said Act and said Code and with all of the procedural rules of said Township Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of
said Township, this 8th day of December, 2025.

Township Clerk

(SEAL)

STATE OF ILLINOIS)
) SS
COUNTY OF WILL)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of The County of Will, Illinois, and as such official I do further certify that on the _____ day of December, 2025, there was filed in my office a duly certified copy of an ordinance entitled:

ORDINANCE abating a portion of taxes heretofore levied to pay principal of and interest on certain General Obligation Bonds (Alternate Revenue Source), Series 2021 of Homer Township, Will County, Illinois.

duly adopted by the Township Board of Homer Township, Will County, Illinois, on the 8th day of December, 2025, and that the same has been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said County, this ____ day of December, 2025.

County Clerk of The County of Will, Illinois

(SEAL)