

## **L. Carl Goad Charitable Trust**

- “I Direct that not less frequently than annually the net income of the Trust, exclusive of capital gains, remaining after all expenses have been paid be distributed to the Village of Homer, Champaign County, Illinois, to be expended by the corporate authorities without restriction except that it be used exclusively for public purposes.”
- First Busey Trust & Investment Company are responsible for overseeing the trust.
- The funds in the trust are specifically not placed in the control the Village, they are to provide an income based on a portion of the net income generated by the investments.
- The Trustee (Busey) has advised the Village that it intends to invest 60% in equities and 40% in fixed income stocks (as outlined in the will).
- Can not be used as donations or salary to any singular person or entity, including non-profits, must be used exclusively for public purposes.
- Initial Trust: \$3,603,286.10 to Busey
- Initial check to Homer Village: \$61,725.28

Income distributed to the Village of Homer since creation in 2018: \$1,310,947.90

- Funds are deposited, maintained, and audited from a separate account from all other Village accounts.
- The current balance of this account sits at \$615,984.25.

The total Debits from the Goad fund since 2018 are:

Pickleball court sealing, Pickleball fence, historical display case, downtown sidewalks, attorney fees, yearly audit services, various engineering services, the Cemetery columbarium, the Farmland next to the community building purchased in 2019, and the storm drain repairs on the northern end of town 2020.

Current spending plans:

Splitting downtown sidewalks and engineering costs with TIF and business taxes funds.

Current Busey account Balance: \$4,689,166.69

- Growth of \$1,085,880.59
- Cannot be spent by the Village or any other entity, used entirely for reinvesting to increase the net income of the investments.

Village of Homer Water and Sewer  
**Profit & Loss Budget vs. Actual**  
May 2025 through April 2026

|                                         | May '25 - Apr 26 | Budget  | \$ Over Budget | % of Budget |
|-----------------------------------------|------------------|---------|----------------|-------------|
| Ordinary Income/Expense                 |                  |         |                |             |
| Income                                  |                  |         |                |             |
| OPERATING REVENUE                       |                  |         |                |             |
| SEWER INCOME                            |                  |         |                |             |
| 30102 · Sewer Sales                     | 142,823          | 330,000 | -187,177       | 43%         |
| 30202 · Sewer Penalties                 | 2,039            | 8,000   | -5,961         | 25%         |
| Total SEWER INCOME                      | 144,862          | 338,000 | -193,138       | 43%         |
| WATER INCOME                            |                  |         |                |             |
| 30101 · Water Sales                     | 178,735          | 300,000 | -121,265       | 60%         |
| 30201 · Water Penalties                 | 2,760            | 7,000   | -4,240         | 39%         |
| 30301 · Water Deposits                  | 600              | 1,500   | -900           | 40%         |
| 30401 · Water Hook Up/Disconnect Fees   | 434              | 505     | -71            | 86%         |
| 30501 · Water System Maintenance        | 28,192           | 52,000  | -23,808        | 54%         |
| 30601 · Fire Hydrant/Meter Rental       | 0                | 900     | -900           | 0%          |
| 30801 · Water Misc Income               | 2,400            | 300     | 2,100          | 800%        |
| Total WATER INCOME                      | 213,122          | 362,205 | -149,083       | 59%         |
| Total OPERATING REVENUE                 | 357,983          | 700,205 | -342,222       | 51%         |
| Total Income                            | 357,983          | 700,205 | -342,222       | 51%         |
| Gross Profit                            | 357,983          | 700,205 | -342,222       | 51%         |
| Expense                                 |                  |         |                |             |
| SEWER EXPENSES                          |                  |         |                |             |
| 40102 · Sewer-Collector's Salary        | 4,953            | 12,000  | -7,047         | 41%         |
| 40802 · Sewer-Supervisor Salary         | 9,209            | 22,500  | -13,291        | 41%         |
| 40902 · Sewer-Payroll Tax Expense       | 1,083            | 4,600   | -3,517         | 24%         |
| 50102 · Sewer-Attorney Fees             | 0                | 1,000   | -1,000         | 0%          |
| 50202 · Sewer-Audit Expense             | 0                | 7,500   | -7,500         | 0%          |
| 50402 · Sewer-Engineering Expense       | 0                | 1,500   | -1,500         | 0%          |
| 50502 · Sewer-Utilities and Telephone   | 22,744           | 60,000  | -37,256        | 38%         |
| 50802 · Sewer-Insurance Expense         | 0                | 4,500   | -4,500         | 0%          |
| 51102 · Sewer-Admin/Office Expenses     | 730              | 2,000   | -1,270         | 37%         |
| 51302 · Sewer-Postage Expense           | 800              | 2,500   | -1,700         | 32%         |
| 53102 · Sewer-Village Repairs/Maint     | 233              | 4,000   | -3,767         | 6%          |
| 53302 · Sewer-Fuel Expense              | 0                | 1,500   | -1,500         | 0%          |
| 53502 · Sewer-Chemicals/Testing         | 1,111            | 5,000   | -3,889         | 22%         |
| 53602 · Sewer-Equipment/Vehicle R/M     | 3,284            | 3,000   | 284            | 109%        |
| 53702 · Sewer-Bldg/Ground/System R/M    | -227,117         | 10,000  | -237,117       | -2,271%     |
| 54602 · Sewer-Small Tools and Equipment | 1,058            | 3,000   | -1,942         | 35%         |
| 71002 · Sewer-IEPA Loan Payment         | 0                | 220,000 | -220,000       | 0%          |
| Total SEWER EXPENSES                    | -181,911         | 364,600 | -546,511       | -50%        |
| WATER EXPENSES                          |                  |         |                |             |
| 40101 · Water-Collector's Salary        | 4,953            | 12,000  | -7,047         | 41%         |
| 40201 · Water-Treasurer's Salary        | 2,360            | 4,000   | -1,640         | 59%         |
| 40801 · Water-Operation's Salary        | 16,954           | 44,000  | -27,046        | 39%         |
| 40901 · Water-Payroll Tax Expense       | 1,856            | 5,000   | -3,144         | 37%         |
| 50101 · Water-Attorney Fees             | 0                | 4,000   | -4,000         | 0%          |
| 50201 · Water-Audit Expense             | 0                | 7,500   | -7,500         | 0%          |
| 50401 · Water-Engineering Expense       | 0                | 550,000 | -550,000       | 0%          |
| 50501 · Water-Utilities and Telephone   | 13,050           | 18,000  | -4,950         | 72%         |
| 50801 · Water-Insurance Expense         | 0                | 10,000  | -10,000        | 0%          |
| 51101 · Water-Admin/Office Expense      | 2,360            | 8,000   | -5,640         | 30%         |
| 51301 · Water-Postage Expense           | 1,207            | 2,000   | -793           | 60%         |
| 51401 · Public Relations                | 0                | 500     | -500           | 0%          |
| 53101 · Water-Village Repairs/Maint     | 20,791           | 25,000  | -4,209         | 83%         |
| 53301 · Water-Fuel Expense              | 2,128            | 6,000   | -3,872         | 35%         |
| 53501 · Water-Chemicals/Testing         | 14,051           | 25,000  | -10,949        | 56%         |
| 53601 · Water-Equipment/Vehicle R/M     | 3,967            | 8,500   | -4,533         | 47%         |
| 53701 · Water-Building/Grounds R/M      | 1,810            | 7,500   | -5,690         | 24%         |
| 54101 · Well Maintenance                | 25,168           | 15,000  | 10,168         | 168%        |
| 54201 · JULIE                           | 0                | 500     | -500           | 0%          |
| 54601 · Water-Small Tools/Equipment     | 816              | 10,000  | -9,184         | 8%          |

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Cash Basis

Village of Homer Water and Sewer  
**Profit & Loss Budget vs. Actual**  
May 2025 through April 2026

|                                              | May '25 - Apr 26 | Budget           | \$ Over Budget    | % of Budget |
|----------------------------------------------|------------------|------------------|-------------------|-------------|
| 56101 · Water Deposit Refunds                | 683              | 500              | 183               | 137%        |
| 60101 · Water-Capital Assets                 | 0                | 10,000           | -10,000           | 0%          |
| 60301 · Water Upgrades                       | 32,288           | 15,000           | 17,288            | 215%        |
| 70001 · Water Tower Maint Program            | 0                | 20,000           | -20,000           | 0%          |
| 71001 · Water-IEPA Water Tower Loan          | 19,692           |                  |                   |             |
| <b>Total WATER EXPENSES</b>                  | <b>164,134</b>   | <b>808,000</b>   | <b>-643,866</b>   | <b>20%</b>  |
| <b>Total Expense</b>                         | <b>-17,778</b>   | <b>1,172,600</b> | <b>-1,190,378</b> | <b>-2%</b>  |
| <b>Net Ordinary Income</b>                   | <b>375,761</b>   | <b>-472,395</b>  | <b>848,156</b>    | <b>-80%</b> |
| <b>Other Income/Expense</b>                  |                  |                  |                   |             |
| Other Income                                 |                  |                  |                   |             |
| NON-OPERATING REVENUE (EXPENSE)              |                  |                  |                   |             |
| 38101 · Water-Interest Income                | 2,000            | 4,000            | -2,000            | 50%         |
| 38102 · Sewer-Interest Income                | 229              | 2,500            | -2,271            | 9%          |
| <b>Total NON-OPERATING REVENUE (EXPENSE)</b> | <b>2,229</b>     | <b>6,500</b>     | <b>-4,271</b>     | <b>34%</b>  |
| <b>Total Other Income</b>                    | <b>2,229</b>     | <b>6,500</b>     | <b>-4,271</b>     | <b>34%</b>  |
| <b>Net Other Income</b>                      | <b>2,229</b>     | <b>6,500</b>     | <b>-4,271</b>     | <b>34%</b>  |
| <b>Net Income</b>                            | <b>377,990</b>   | <b>-465,895</b>  | <b>843,885</b>    | <b>-81%</b> |

# The Village of Homer-General

10/02/25

May 2025 through April 2026

|                                             | May '25 - Apr 26 | Budget         | \$ Over Budget  | % of Budget |
|---------------------------------------------|------------------|----------------|-----------------|-------------|
| <b>Ordinary Income/Expense</b>              |                  |                |                 |             |
| <b>Income</b>                               |                  |                |                 |             |
| <b>CHARGES FOR SERVICES</b>                 |                  |                |                 |             |
| 33101 · License Permits Fines               | 1,695            | 2,000          | -305            | 85%         |
| 38201 · Rental Income                       | 1,440            | 3,500          | -2,060          | 41%         |
| <b>Total CHARGES FOR SERVICES</b>           | <b>3,135</b>     | <b>5,500</b>   | <b>-2,365</b>   | <b>57%</b>  |
| <b>INTERGOVERNMENTAL</b>                    |                  |                |                 |             |
| 34201 · State Replacement Tax               | 2,148            | 7,000          | -4,852          | 31%         |
| 34301 · State Cannabis Use Tax              | 692              | 1,500          | -808            | 46%         |
| 34401 · State Sales Tax                     | 53,111           | 85,000         | -31,889         | 62%         |
| 34501 · State Video Gaming Tax              | 0                | 500            | -500            | 0%          |
| 34601 · State Use Tax                       | 4,029            | 35,000         | -30,971         | 12%         |
| 34701 · State Income Tax                    | 85,526           | 165,000        | -79,474         | 52%         |
| <b>Total INTERGOVERNMENTAL</b>              | <b>145,506</b>   | <b>294,000</b> | <b>-148,494</b> | <b>49%</b>  |
| <b>LOCAL REVENUE</b>                        |                  |                |                 |             |
| 30101 · Property Tax-General Govt           | 32,726           | 32,700         | 26              | 100%        |
| 30301 · Property Tax-Audit                  | 4,676            | 4,700          | -24             | 99%         |
| 30501 · Property Tax-Liability Insuranc     | 23,847           | 24,500         | -653            | 97%         |
| 30601 · Property Tax-Work Comp Insuranc     | 5,762            | 5,800          | -38             | 99%         |
| 30801 · Property Tax-Social Security        | 11,222           | 12,000         | -778            | 94%         |
| 31101 · Property Tax-Street and Bridge      | 8,305            | 8,000          | 305             | 104%        |
| 35101 · Utility Tax-Cable/Elec/Phone        | 6,776            | 15,000         | -8,224          | 45%         |
| <b>Total LOCAL REVENUE</b>                  | <b>93,314</b>    | <b>102,700</b> | <b>-9,386</b>   | <b>91%</b>  |
| <b>OPERATING GRANTS/CONTRIBUTIONS</b>       |                  |                |                 |             |
| ARPA Grant                                  | 0                | 0              | 0               | 0%          |
| <b>Total OPERATING GRANTS/CONTRIBUTIONS</b> | <b>0</b>         | <b>0</b>       | <b>0</b>        | <b>0%</b>   |
| <b>OTHER INCOME</b>                         |                  |                |                 |             |
| 37101 · Farm Income                         | 0                | 4,500          | -4,500          | 0%          |
| 37501 · Sale of Equipment                   | 423              | 3,000          | -2,577          | 14%         |
| 37601 · Sale of Land                        | 0                | 2,000          | -2,000          | 0%          |
| 38101 · Interest Income                     | 5,861            | 8,000          | -2,139          | 73%         |
| OTHER INCOME - Other                        | 0                | 0              | 0               | 0%          |
| <b>Total OTHER INCOME</b>                   | <b>6,284</b>     | <b>17,500</b>  | <b>-11,216</b>  | <b>36%</b>  |
| <b>Total Income</b>                         | <b>248,239</b>   | <b>419,700</b> | <b>-171,461</b> | <b>59%</b>  |
| <b>Gross Profit</b>                         | <b>248,239</b>   | <b>419,700</b> | <b>-171,461</b> | <b>59%</b>  |
| <b>Expense</b>                              |                  |                |                 |             |
| <b>CAPITAL OUTLAY</b>                       |                  |                |                 |             |
| 60101 · Capital Asset-Gen Govt              | 0                | 178,000        | -178,000        | 0%          |
| <b>Total CAPITAL OUTLAY</b>                 | <b>0</b>         | <b>178,000</b> | <b>-178,000</b> | <b>0%</b>   |
| <b>GENERAL GOVERNMENT</b>                   |                  |                |                 |             |
| 40101 · Payroll-Salary Clerk                | 9,530            | 24,000         | -14,470         | 40%         |
| 40201 · Payroll-Salary Janitor              | 3,000            | 7,500          | -4,500          | 40%         |
| 40301 · Payroll-Salary Treasurer            | 4,681            | 9,000          | -4,319          | 52%         |
| 40401 · Payroll-Salary Trustee's            | 0                | 23,000         | -23,000         | 0%          |
| 40901 · Payroll Tax Expenses-ALL            | 3,760            | 12,500         | -8,740          | 30%         |
| 50101 · Attorney Fees                       | 6,609            | 15,000         | -8,391          | 44%         |
| 50201 · Audit Expense                       | 2,000            | 12,000         | -10,000         | 17%         |
| 50301 · Community Center Supplies R/M       | 3,514            | 10,000         | -6,486          | 35%         |
| 50501 · Community Center Utilities          | 5,133            | 15,000         | -9,867          | 34%         |
| 50601 · Grant Expenses                      | 0                | 0              | 0               | 0%          |
| 50801 · Insurance-Liability/Bonds           | 0                | 17,500         | -17,500         | 0%          |
| 50901 · Insurance-Work Comp                 | 0                | 15,000         | -15,000         | 0%          |
| 51101 · General Admin Expenses              | 30,520           | 17,500         | 13,020          | 174%        |
| 51301 · Postage Expense                     | 400              | 2,200          | -1,800          | 18%         |
| 51401 · Public Relations                    | 808              | 2,500          | -1,692          | 32%         |
| 51701 · Telephone and Internet Expense      | 2,271            | 6,000          | -3,729          | 38%         |

# The Village of Homer-General

10/02/25

May 2025 through April 2026

|                                          | May '25 - Apr 26 | Budget          | \$ Over Budget  | % of Budget |
|------------------------------------------|------------------|-----------------|-----------------|-------------|
| 55101 · Purchase/Demo Property           | 0                | 50,000          | -50,000         | 0%          |
| GENERAL GOVERNMENT - Other               | 0                | 0               | 0               | 0%          |
| <b>Total GENERAL GOVERNMENT</b>          | <b>72,225</b>    | <b>238,700</b>  | <b>-166,475</b> | <b>30%</b>  |
| <b>PUBLIC SAFETY</b>                     |                  |                 |                 |             |
| 52101 · ESDA                             | 3,783            | 14,300          | -10,517         | 26%         |
| <b>Total PUBLIC SAFETY</b>               | <b>3,783</b>     | <b>14,300</b>   | <b>-10,517</b>  | <b>26%</b>  |
| <b>STREETS AND HIGHWAYS</b>              |                  |                 |                 |             |
| 40601 · Payroll-403B Contributions       | 0                | 500             | -500            | 0%          |
| 40701 · Payroll-Health Insurance Exp     | 8,032            | 39,000          | -30,968         | 21%         |
| 40801 · Payroll-Salary Operations        | 30,723           | 75,000          | -44,277         | 41%         |
| 41101 · Payroll Tax Expense-Unemployment | 353              | 2,000           | -1,647          | 18%         |
| 53101 · Community Improvements           | 6,850            | 30,000          | -23,150         | 23%         |
| 53201 · Farmland Expenses                | 1,384            | 5,000           | -3,616          | 28%         |
| 53301 · Fuel Expense                     | 1,866            | 8,000           | -6,134          | 23%         |
| 53401 · Garbage/Recycling Expense        | 0                | 2,000           | -2,000          | 0%          |
| 53601 · Equipment/Vehicle R/M            | 5,742            | 10,000          | -4,258          | 57%         |
| 53701 · Maintenance Bldg R/M             | 757              | 5,000           | -4,243          | 15%         |
| 54101 · Storm Sewer and Drainage         | 18,908           | 12,000          | 6,908           | 158%        |
| 54201 · Equipment Lease                  | 0                | 30,000          | -30,000         | 0%          |
| 54501 · Utilities - Streets/Maint/Siren  | 7,746            | 20,000          | -12,254         | 39%         |
| 54601 · Tools, Small Equip, Maint Supp   | 309              | 5,000           | -4,691          | 6%          |
| 54701 · Tree Removal and Landscaping     | 1,850            | 8,000           | -6,150          | 23%         |
| <b>Total STREETS AND HIGHWAYS</b>        | <b>84,519</b>    | <b>251,500</b>  | <b>-166,981</b> | <b>34%</b>  |
| 66900 · Reconciliation Discrepancies     | 0                | 0               | 0               | 0%          |
| <b>Total Expense</b>                     | <b>160,527</b>   | <b>682,500</b>  | <b>-521,973</b> | <b>24%</b>  |
| <b>Net Ordinary Income</b>               | <b>87,712</b>    | <b>-262,800</b> | <b>350,512</b>  | <b>-33%</b> |
| <b>Other Income/Expense</b>              |                  |                 |                 |             |
| Other Income                             |                  |                 |                 |             |
| <b>OTHER FINANCING SOURCES</b>           |                  |                 |                 |             |
| 91101 · Transfer OUT Other Funds         | 22,024           | 0               | 22,024          | 100%        |
| 91201 · Transfer IN Other Funds          | 0                | 103,000         | -103,000        | 0%          |
| <b>Total OTHER FINANCING SOURCES</b>     | <b>22,024</b>    | <b>103,000</b>  | <b>-80,976</b>  | <b>21%</b>  |
| <b>Total Other Income</b>                | <b>22,024</b>    | <b>103,000</b>  | <b>-80,976</b>  | <b>21%</b>  |
| <b>Net Other Income</b>                  | <b>22,024</b>    | <b>103,000</b>  | <b>-80,976</b>  | <b>21%</b>  |
| <b>Net Income</b>                        | <b>109,736</b>   | <b>-159,800</b> | <b>269,536</b>  | <b>-69%</b> |

**The Village of Homer-Rec**  
**Profit & Loss Budget vs. Actual**  
**May 2025 through April 2026**

|                                       | May '25 - Apr 26 | Budget    | \$ Over Budget |
|---------------------------------------|------------------|-----------|----------------|
| Ordinary Income/Expense               |                  |           |                |
| Income                                |                  |           |                |
| LOCAL REVENUE                         |                  |           |                |
| 30101 · Property Tax Income           | 6,968.40         | 7,100.00  | -131.60        |
| Total LOCAL REVENUE                   | 6,968.40         | 7,100.00  | -131.60        |
| OPERATING GRANTS AND CONTRIBUTI       |                  |           |                |
| 30201 · Christmas Income              | 100.00           | 1,000.00  | -900.00        |
| 30401 · July 4th Income               | 19,654.78        | 25,000.00 | -5,345.22      |
| 30501 · Spring Income                 | 2,249.00         | 100.00    | 2,149.00       |
| 30601 · Fundraising Activities        | 0.00             | 6,000.00  | -6,000.00      |
| 30701 · Bingo                         | 0.00             | 6,000.00  | -6,000.00      |
| Total OPERATING GRANTS AND CONTRIBUTI | 22,003.78        | 38,100.00 | -16,096.22     |
| OTHER INCOME                          |                  |           |                |
| 38101 · Interest Income               | 123.39           |           |                |
| Total OTHER INCOME                    | 123.39           |           |                |
| Total Income                          | 29,095.57        | 45,200.00 | -16,104.43     |
| Gross Profit                          | 29,095.57        | 45,200.00 | -16,104.43     |
| Expense                               |                  |           |                |
| CULTURE AND RECREATION                |                  |           |                |
| 50201 · Christmas Expenses            | 0.00             | 150.00    | -150.00        |
| 50301 · July 4th Expenses             | 18,770.04        | 35,000.00 | -16,229.96     |
| 50501 · Spring Expenses               | 0.00             | 500.00    | -500.00        |
| 50601 · Programs and Activities       | 1,642.90         | 2,500.00  | -857.10        |
| Total CULTURE AND RECREATION          | 20,412.94        | 38,150.00 | -17,737.06     |
| Total Expense                         | 20,412.94        | 38,150.00 | -17,737.06     |
| Net Ordinary Income                   | 8,682.63         | 7,050.00  | 1,632.63       |
| Net Income                            | 8,682.63         | 7,050.00  | 1,632.63       |

**The Village of Homer-Rec**  
**Profit & Loss Budget vs. Actual**  
May 2025 through April 2026

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|                                       | <u>% of Budget</u> |
|---------------------------------------|--------------------|
| Ordinary Income/Expense               |                    |
| Income                                |                    |
| LOCAL REVENUE                         |                    |
| 30101 · Property Tax Income           | 98.1%              |
| Total LOCAL REVENUE                   | 98.1%              |
| OPERATING GRANTS AND CONTRIBUTI       |                    |
| 30201 · Christmas Income              | 10.0%              |
| 30401 · July 4th Income               | 78.6%              |
| 30501 · Spring Income                 | 2,249.0%           |
| 30601 · Fundraising Activities        | 0.0%               |
| 30701 · Bingo                         | 0.0%               |
| Total OPERATING GRANTS AND CONTRIBUTI | 57.8%              |
| OTHER INCOME                          |                    |
| 38101 · Interest Income               |                    |
| Total OTHER INCOME                    |                    |
| Total Income                          | 64.4%              |
| Gross Profit                          | 64.4%              |
| Expense                               |                    |
| CULTURE AND RECREATION                |                    |
| 50201 · Christmas Expenses            | 0.0%               |
| 50301 · July 4th Expenses             | 53.6%              |
| 50501 · Spring Expenses               | 0.0%               |
| 50601 · Programs and Activities       | 65.7%              |
| Total CULTURE AND RECREATION          | 53.5%              |
| Total Expense                         | 53.5%              |
| Net Ordinary Income                   | 123.2%             |
| Net Income                            | <u>123.2%</u>      |

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10/02/25

Cash Basis

**The Village of Homer-Public Safety**  
**Profit & Loss Budget vs. Actual**  
**May 2025 through April 2026**

|                                 | <u>May '25 - Apr 26</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---------------------------------|-------------------------|---------------|-----------------------|--------------------|
| Ordinary Income/Expense         |                         |               |                       |                    |
| Income                          |                         |               |                       |                    |
| CHARGES FOR SERVICES            |                         |               |                       |                    |
| 33101 · Fines and Fees Income   | 262                     | 300           | -38                   | 87%                |
| Total CHARGES FOR SERVICES      | 262                     | 300           | -38                   | 87%                |
| LOCAL REVENUE                   |                         |               |                       |                    |
| 30101 · Property Tax Income     | 41,600                  | 56,000        | -14,400               | 74%                |
| Total LOCAL REVENUE             | 41,600                  | 56,000        | -14,400               | 74%                |
| OTHER INCOME                    |                         |               |                       |                    |
| 37601 · Sale of Equipment       | 0                       | 1,000         | -1,000                | 0%                 |
| 38101 · Interest Income         | 361                     | 350           | 11                    | 103%               |
| Total OTHER INCOME              | 361                     | 1,350         | -989                  | 27%                |
| Total Income                    | 42,223                  | 57,650        | -15,427               | 73%                |
| Gross Profit                    | 42,223                  | 57,650        | -15,427               | 73%                |
| Expense                         |                         |               |                       |                    |
| PUBLIC SAFETY                   |                         |               |                       |                    |
| 40801 · Ordinance Officer       | 6,405                   | 6,000         | 405                   | 107%               |
| 40901 · Payroll Tax Expense     | 490                     | 1,000         | -510                  | 49%                |
| 41001 · Animal Control          | 3,026                   | 6,000         | -2,974                | 50%                |
| 51101 · General Admin-Equipment | 1,200                   | 3,000         | -1,800                | 40%                |
| 51401 · Festivals               | 3,796                   | 4,500         | -704                  | 84%                |
| 52101 · County Sheriff          | 0                       | 37,000        | -37,000               | 0%                 |
| Total PUBLIC SAFETY             | 14,917                  | 57,500        | -42,583               | 26%                |
| Total Expense                   | 14,917                  | 57,500        | -42,583               | 26%                |
| Net Ordinary Income             | 27,306                  | 150           | 27,156                | 18,204%            |
| Net Income                      | <u>27,306</u>           | <u>150</u>    | <u>27,156</u>         | <u>18,204%</u>     |



The Village of Homer-MFT  
Profit & Loss Detail  
May 2025 through April 2026

| Type                    | Date       | Num | Name      | Memo     | Clr | Split            | Debit | Credit    | Balance   |
|-------------------------|------------|-----|-----------|----------|-----|------------------|-------|-----------|-----------|
| Income                  |            |     |           |          |     |                  |       |           |           |
| INTERGOVERNMENTAL       |            |     |           |          |     |                  |       |           |           |
| MFT Income              |            |     |           |          |     |                  |       |           |           |
| Deposit                 | 05/05/2025 |     | Treasurer | Deposit  |     | Checking-FNB ... |       | 1,848.76  | 1,848.76  |
| Deposit                 | 06/03/2025 |     | Treasurer | Deposit  |     | Checking-FNB ... |       | 1,797.42  | 3,646.18  |
| Deposit                 | 07/02/2025 |     | Treasurer | Deposit  |     | Checking-FNB ... |       | 1,891.98  | 5,538.16  |
| Deposit                 | 08/24/2025 |     |           | Deposit  |     | Checking-FNB ... |       | 2,040.94  | 7,579.10  |
| Deposit                 | 09/25/2025 |     |           | Deposit  |     | Checking-FNB ... |       | 2,206.90  | 9,786.00  |
| Total MFT Income        |            |     |           |          |     |                  | 0.00  | 9,786.00  | 9,786.00  |
| MFT Renewal             |            |     |           |          |     |                  |       |           |           |
| Deposit                 | 05/05/2025 |     | Treasurer | Deposit  |     | Checking-FNB ... |       | 2,029.42  | 2,029.42  |
| Deposit                 | 06/03/2025 |     | Treasurer | Deposit  |     | Checking-FNB ... |       | 2,103.03  | 4,132.45  |
| Deposit                 | 07/02/2025 |     | Treasurer | Deposit  |     | Checking-FNB ... |       | 2,100.84  | 6,233.29  |
| Deposit                 | 08/24/2025 |     |           | Deposit  |     | Checking-FNB ... |       | 2,075.07  | 8,308.36  |
| Deposit                 | 09/25/2025 |     |           | Deposit  |     | Checking-FNB ... |       | 2,303.37  | 10,611.73 |
| Total MFT Renewal       |            |     |           |          |     |                  | 0.00  | 10,611.73 | 10,611.73 |
| Total INTERGOVERNMENTAL |            |     |           |          |     |                  | 0.00  | 20,397.73 | 20,397.73 |
| OTHER INCOME            |            |     |           |          |     |                  |       |           |           |
| Interest Income         |            |     |           |          |     |                  |       |           |           |
| Deposit                 | 05/31/2025 |     |           | Interest |     | Checking-FNB ... |       | 66.30     | 66.30     |
| Deposit                 | 06/30/2025 |     |           | Interest |     | Checking-FNB ... |       | 72.85     | 139.15    |
| Deposit                 | 07/31/2025 |     |           | Interest |     | Checking-FNB ... |       | 76.98     | 216.13    |
| Deposit                 | 08/31/2025 |     |           | Interest |     | Checking-FNB ... |       | 76.00     | 292.13    |
| Deposit                 | 09/30/2025 |     |           | Interest |     | Checking-FNB ... |       | 88.71     | 380.84    |
| Total Interest Income   |            |     |           |          |     |                  | 0.00  | 380.84    | 380.84    |
| Total OTHER INCOME      |            |     |           |          |     |                  | 0.00  | 380.84    | 380.84    |
| Total Income            |            |     |           |          |     |                  | 0.00  | 20,778.57 | 20,778.57 |
| Gross Profit            |            |     |           |          |     |                  | 0.00  | 20,778.57 | 20,778.57 |
| Expense                 |            |     |           |          |     |                  |       |           | 0.00      |
| Net Income              |            |     |           |          |     |                  | 0.00  | 20,778.57 | 20,778.57 |

# The Village of Homer-Goad Trust

10/02/25

May 2025 through April 2026

|                         | May '25 - Apr 26 | Budget      | \$ Over Budget | % of Budget |
|-------------------------|------------------|-------------|----------------|-------------|
| Ordinary Income/Expense |                  |             |                |             |
| Income                  |                  |             |                |             |
| OTHER INCOME            | 22,289.97        | 140,000.00  | -117,710.03    | 15.9%       |
| Total Income            | 22,289.97        | 140,000.00  | -117,710.03    | 15.9%       |
| Gross Profit            | 22,289.97        | 140,000.00  | -117,710.03    | 15.9%       |
| Expense                 |                  |             |                |             |
| CEMETARY                | 0.00             | 1,000.00    | -1,000.00      | 0.0%        |
| GENERAL GOVERNME...     | 53,618.52        | 251,250.00  | -197,631.48    | 21.3%       |
| Total Expense           | 53,618.52        | 252,250.00  | -198,631.48    | 21.3%       |
| Net Ordinary Income     | -31,328.55       | -112,250.00 | 80,921.45      | 27.9%       |
| Net Income              | -31,328.55       | -112,250.00 | 80,921.45      | 27.9%       |

## The Village of Homer-Business District

10/02/25

May 2025 through April 2026

|                                       | <u>May '25 - Apr 26</u> | <u>Budget</u>     | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---------------------------------------|-------------------------|-------------------|-----------------------|--------------------|
| Income                                |                         |                   |                       |                    |
| 30101 · Sales Tax Income              | 19,825.45               | 50,000.00         | -30,174.55            | 39.7%              |
| 38101 · Interest Income               | 839.30                  | 1,000.00          | -160.70               | 83.9%              |
| Total Income                          | 20,664.75               | 51,000.00         | -30,335.25            | 40.5%              |
| Expense                               |                         |                   |                       |                    |
| 50401 · Business District Consultants | 431.25                  | 3,000.00          | -2,568.75             | 14.4%              |
| 51101 · General Administration        | 0.00                    | 500.00            | -500.00               | 0.0%               |
| 53101 · Community Improvements        | 0.00                    | 100,000.00        | -100,000.00           | 0.0%               |
| Total Expense                         | 431.25                  | 103,500.00        | -103,068.75           | 0.4%               |
| Net Income                            | <u>20,233.50</u>        | <u>-52,500.00</u> | <u>72,733.50</u>      | <u>-38.5%</u>      |

# The Village of Homer-Cemetery

October 2, 2025

May 2025 through April 2026

|                                        | May '25 - Apr 26 | Budget | \$ Over Budget | % of Budget |
|----------------------------------------|------------------|--------|----------------|-------------|
| <b>Ordinary Income/Expense</b>         |                  |        |                |             |
| Income                                 |                  |        |                |             |
| CHARGES FOR SERVICES                   |                  |        |                |             |
| 38401 · Niches Income                  | 0                | 3,000  | -3,000         | 0%          |
| 38501 · Marker Rental                  | 0                | 500    | -500           | 0%          |
| 38601 · Internment Prep Services       | 3,700            | 7,000  | -3,300         | 53%         |
| 38701 · Interment Space Sales          | 4,575            | 3,000  | 1,575          | 153%        |
| Total CHARGES FOR SERVICES             | 8,275            | 13,500 | -5,225         | 61%         |
| OPERATING GRANTS AND CONTRIBUTI        |                  |        |                |             |
| 38301 · Donations Income               | 805              | 2,000  | -1,195         | 40%         |
| Total OPERATING GRANTS AND CONTRIBUTI  | 805              | 2,000  | -1,195         | 40%         |
| OTHER INCOME                           |                  |        |                |             |
| 38101 · Interest Income                | 318              | 300    | 18             | 106%        |
| Total OTHER INCOME                     | 318              | 300    | 18             | 106%        |
| Total Income                           | 9,398            | 15,800 | -6,402         | 59%         |
| Gross Profit                           | 9,398            | 15,800 | -6,402         | 59%         |
| Expense                                |                  |        |                |             |
| CEMETARY                               |                  |        |                |             |
| 40801 · Payroll Expenses               | 300              | 2,000  | -1,700         | 15%         |
| 40901 · Payroll Tax Expense            | 23               | 175    | -152           | 13%         |
| 50101 · Attorney Fees                  | 0                | 500    | -500           | 0%          |
| 50201 · Audit Fees                     | 0                | 750    | -750           | 0%          |
| 50301 · Building - R/M and Supplies    | 18               | 5,000  | -4,982         | 0%          |
| 51101 · General Admin Expenses         | 173              | 600    | -427           | 29%         |
| 51901 · Internment Preparation         | 106              | 1,000  | -894           | 11%         |
| 53301 · Fuel Expense                   | 622              | 2,000  | -1,378         | 31%         |
| 54501 · Utilities Expense              | 194              | 1,500  | -1,306         | 13%         |
| 54601 · Small Equip - R/M and Supplies | 70               | 1,000  | -930           | 7%          |
| 54701 · Grounds - R/M and Supplies     | 936              | 5,000  | -4,064         | 19%         |
| Total CEMETARY                         | 2,442            | 19,525 | -17,083        | 13%         |
| 66900 · Reconciliation Discrepancies   | 134              |        |                |             |
| Total Expense                          | 2,576            | 19,525 | -16,949        | 13%         |
| Net Ordinary Income                    | 6,822            | -3,725 | 10,547         | -183%       |
| Other Income/Expense                   |                  |        |                |             |
| Other Income                           |                  |        |                |             |
| 91201 · Transfer IN - Other Funds      | 0                | 3,000  | -3,000         | 0%          |
| Total Other Income                     | 0                | 3,000  | -3,000         | 0%          |
| Other Expense                          |                  |        |                |             |
| 91101 · Transfer OUT - Other Funds     | 0                | 3,000  | -3,000         | 0%          |
| Total Other Expense                    | 0                | 3,000  | -3,000         | 0%          |
| Net Other Income                       | 0                | 0      | 0              | 0%          |
| Net Income                             | 6,822            | -3,725 | 10,547         | -183%       |

10/02/25

## The Village of Homer-TIF

May 2025 through April 2026

|                                         | May '25 - Apr 26 | Budget  | \$ Over Budget |
|-----------------------------------------|------------------|---------|----------------|
| Ordinary Income/Expense                 |                  |         |                |
| Income                                  |                  |         |                |
| LOCAL REVENUE                           |                  |         |                |
| 30101 · Property Tax Income             | 315,585          | 339,736 | -24,151        |
| Total LOCAL REVENUE                     | 315,585          | 339,736 | -24,151        |
| OTHER INCOME                            |                  |         |                |
| 38101 · Interest Income                 | 1,919            | 4,500   | -2,581         |
| Total OTHER INCOME                      | 1,919            | 4,500   | -2,581         |
| Total Income                            | 317,504          | 344,236 | -26,732        |
| Gross Profit                            | 317,504          | 344,236 | -26,732        |
| Expense                                 |                  |         |                |
| REDEVELOPMENT                           |                  |         |                |
| 50201 · Audit Fees                      | 0                | 6,000   | -6,000         |
| 50301 · General-Village Hall Improvmnts | 13,898           | 21,000  | -7,102         |
| 50401 · Street-Engineering Expense      | 0                | 25,000  | -25,000        |
| 50501 · TIF Consultants                 | 1,692            | 45,000  | -43,308        |
| 51101 · General-Administration          | 0                | 3,000   | -3,000         |
| 53101 · Village Improvements            | 192,120          | 155,000 | 37,120         |
| 53201 · Water/Sewer                     | 0                | 5,000   | -5,000         |
| 53701 · Maintenance Bldg R/M            | 0                | 5,000   | -5,000         |
| 54701 · Tree Removal                    | 0                | 10,000  | -10,000        |
| 60401 · Park-Improvements               | 0                | 24,000  | -24,000        |
| 61101 · Interest Expense                | 0                | 2,000   | -2,000         |
| 70001 · Water Tower Maint Program       | 0                | 20,000  | -20,000        |
| 71001 · Water Tower Loan                | 0                | 38,000  | -38,000        |
| 89101 · TIF Contracts                   | 2,000            | 50,000  | -48,000        |
| 89201 · TIF Property Tax Agreements     | 0                | 30,000  | -30,000        |
| Total REDEVELOPMENT                     | 209,710          | 439,000 | -229,290       |
| Total Expense                           | 209,710          | 439,000 | -229,290       |
| Net Ordinary Income                     | 107,794          | -94,764 | 202,558        |
| Net Income                              | 107,794          | -94,764 | 202,558        |

## The Village of Homer-TIF

May 2025 through April 2026

|                                         | <u>% of Budget</u> |
|-----------------------------------------|--------------------|
| Ordinary Income/Expense                 |                    |
| Income                                  |                    |
| LOCAL REVENUE                           |                    |
| 30101 · Property Tax Income             | 93%                |
| Total LOCAL REVENUE                     | 93%                |
| OTHER INCOME                            |                    |
| 38101 · Interest Income                 | 43%                |
| Total OTHER INCOME                      | 43%                |
| Total Income                            | 92%                |
| Gross Profit                            | 92%                |
| Expense                                 |                    |
| REDEVELOPMENT                           |                    |
| 50201 · Audit Fees                      | 0%                 |
| 50301 · General-Village Hall Improvmnts | 66%                |
| 50401 · Street-Engineering Expense      | 0%                 |
| 50501 · TIF Consultants                 | 4%                 |
| 51101 · General-Administration          | 0%                 |
| 53101 · Village Improvements            | 124%               |
| 53201 · Water/Sewer                     | 0%                 |
| 53701 · Maintenance Bldg R/M            | 0%                 |
| 54701 · Tree Removal                    | 0%                 |
| 60401 · Park-Improvements               | 0%                 |
| 61101 · Interest Expense                | 0%                 |
| 70001 · Water Tower Maint Program       | 0%                 |
| 71001 · Water Tower Loan                | 0%                 |
| 89101 · TIF Contracts                   | 4%                 |
| 89201 · TIF Property Tax Agreements     | 0%                 |
| Total REDEVELOPMENT                     | 48%                |
| Total Expense                           | 48%                |
| Net Ordinary Income                     | -114%              |
| Net Income                              | -114%              |

VILLAGE OF HOMER WATER DEPARTMENT

**PUMPING OPERATIONS REPORT**

**September 2025**

|                                       |           |
|---------------------------------------|-----------|
| Total Gallons Treated this period     | 2,533,000 |
| Backwash Gallons                      | 18,400    |
| Known Estimated Unmetered Gallons     | 150,000   |
| Reported Sales this period            | 1,701,500 |
| NON-REVENUE GALLONS                   | 663,100   |
| % Of Treated Water = NON-REVENUE      | 26.2%     |
| Average NON-REVENUE Gallons / Day     | 22,103.33 |
| Average Gallons Per Day Treated       | 73,723    |
| Average Gals. / Account / Day Billed  | 109.7     |
| Average Gals. / Capita / Day Billed   | 47.3      |
| Average Gals. / Capita / Day Produced | 68.9      |
| Average Gals. To Distribution / Hour  | 3,020     |

This Report Submitted By

**Ryan Byerley**

# September 2025

| SUNDAY           | MONDAY                                                                                                                                                                                                                  | TUESDAY                                                                                                                                                                                                       | WEDNESDAY                                                                                                                                                       | THURSDAY                                                                                                                                                           | FRIDAY                                                                                                                         | SATURDAY                           |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
|                  | 1                                                                                                                                                                                                                       | 2                                                                                                                                                                                                             | 3                                                                                                                                                               | 4                                                                                                                                                                  | 5                                                                                                                              | 6                                  |
|                  | Holiday, Ryan chore                                                                                                                                                                                                     | water chore, brush, mow, turn off water, turn on water, Ryan off                                                                                                                                              | water chore, locate and dig grave, full burial, empty brush bin, brush, mix chemical, mayor meeting, ameren meeting                                             | water chore, brush, trim trees, mow                                                                                                                                | water chore, clean drains, mow, trim trees                                                                                     | Ryan chore, Dave cremation         |
| 7<br>Ryan chore  | 8<br>water chore, sample pilot, sample homer, take samples to town, mayor meeting, timecards, trim alley, brush, weed trim, called after hours for water leak, board meeting, turn off pilot                            | 9<br>water chore, clean out sprayer and put away, brush, remove bushes at caboose, Ryan leaving for conference                                                                                                | 10<br>water chore, scoop out grindings fill with dirt and grass seed, fix gate at ball diamond, replace starter on chevy, Ryan at conference                    | 11<br>water chore, 2 julie tickets, remove tree, fill potholes, repair gate @ north wells, mow, trim bushes at town signs, empty brush bin, Ryan at conference     | 12<br>water chore, trim brush on sidewalk, repair bathrooms at park, trim alley, Ryan at conference                            | 13<br>Dale chore                   |
| 14<br>Dale chore | 15<br>water chore, remove planters downtown for new sidewalk, rock to V.H. for parking spot for soccer goals, meeting with Farnsworth Group about water main project, schedule for dumptruck tire repair, board meeting | 16<br>water chore, schedule tire repair for backhoe, tried to plug tire plug didn't hold, work on meter lid, clean shop, put hot mix in some potholes, clean equipment, work on nail brush, work on cub cadet | 17<br>water chore, drag ball diamond, clear weeds, drag cub cadet from cemetery to shop broken drive belt, finish weights for nail drag, mow, work on cub cadet | 18<br>water chore, westville for dump truck tires, order reagents, order parts, mow                                                                                | 19<br>water chore, mowing, paperwork                                                                                           | 20<br>Ryan chore                   |
| 21<br>Ryan chore | 22<br>water chore, wash cub cadet, dig cremation, work on 5300, work on vac for leaves                                                                                                                                  | 23<br>water chore, work on cub cadet, tire repair on site for backhoe, town for parts, get rock and spread at sewer plant                                                                                     | 24<br>water chore, work on vac, cremation burial, dig grave, pick up limb down, empty brush bin, push in brush pile                                             | 25<br>water chore, haul dirt away from sidewalk project, get rock and spread at sewer plant, work on unhooking pilot and getting ready for shipping, meet tree guy | 26<br>water chore, work on dumptruck, work on packing up and shipping R.O. membranes (2) for autopsy, finish packing up pilot, | 27<br>Ryan chore, Ryan full burial |
| 28<br>Ryan chore | 29<br>water chore Backwash, mark headstones, load pilot, work on cub cadet, read two meters, haul and spread road pack                                                                                                  | 30<br>water chore, julie, read meters, work on cub cadet, work on vac, mowing, install door seal cemetery big shed, paint parts for vac                                                                       |                                                                                                                                                                 |                                                                                                                                                                    |                                                                                                                                |                                    |

NOTES



**Use of Community Center  
September 2025**

|                               |                         |   |
|-------------------------------|-------------------------|---|
| <b><u>Paying rentals:</u></b> | <b>\$100</b>            | 1 |
|                               | <b>\$50</b>             | 3 |
|                               | <b>\$25 (Classroom)</b> | 0 |

|                               |   |
|-------------------------------|---|
| <b><u>Non for profit:</u></b> | 1 |
|-------------------------------|---|

|                            |   |
|----------------------------|---|
| <b><u>Park Rental:</u></b> | 0 |
|----------------------------|---|

|                       |   |
|-----------------------|---|
| <b><u>Gazebo:</u></b> | 0 |
|-----------------------|---|

|                                         |   |
|-----------------------------------------|---|
| <b><u>Executive Conference Room</u></b> | 0 |
|-----------------------------------------|---|

Senior coffee on Wednesdays

## Sewer report month October 2025

### 1. Lab Results

- August lab results all in permit
- A copy of the Monthly Discharge Monitoring Report will be attached in your packet.

### 2. Maintenance

- Working on Preventive Maintenance Work Orders
- Mowed and sprayed weeds.
- Working on rebuilding the Aerators

### 3. Cover Update

- Three contractors contacted for the cover installation. Schomburg&Schomburg,A&R Services, and G.A. Rich. I hope to hear from them soon on quotes.
- Talked to Dan McMahon from RAC Adjustments. Keeping him posted on what's going on.
- IEC reached out to ask to move one of the Aerator's to the east 5 feet. I explained that is not possible without installing new anchor posts.