

ESTIMATED INCOME AND EXPENSE SPECIAL ACCOUNTS 2025-2026

	<u>2024-2025</u>	<u>2025-2026</u>
Insurance Income	259,519.00	237,711.00
Insurance Expense	259,519.00	237,711.00
Est Income Over/Under Expenses	0.00	0.00
Housing Development Income	0.00	0.00
Housing Development Expense	0.00	0.00
Est Income over/Under Expense	0.00	0.00
Industrial Park	0.00	0.00
Specials:		
Social Security Income	28,750.00	27,750.00
Social Security Expense	28,750.00	27,750.00
Est Income over/Under Expense	0.00	0.00
IMRF Income	24,800.00	24,700.00
IMRF Expense	24,800.00	24,700.00
Est Income Over/Under Expense	0.00	0.00
EMA Income	715.00	715.00
EMA Expense	715.00	715.00
Est Income Over/Under Expense	0.00	0.00
Motor Fuel Income	124,000.00	128,700.00
Motor Fuel Expense	124,000.00	128,700.00
Est Income Over/Under Expense	0.00	0.00
Tort Income	554,580.00	555,950.00
Tort Expense	554,580.00	555,950.00
Est Income Over/Under Expense	0.00	0.00
Workmen's Comp Income	11,900.00	11,900.00
Workmen's Comp Expense	11,900.00	11,900.00
Est Income Over/Under Expense	0.00	0.00
Capital Development Income	90,312.00	119,912.00
Capital Development Expense	90,312.00	119,912.00
Est Income Over/Under Expense	0.00	0.00

ESTIMATED INCOME AND EXPENSE SPECIAL ACCOUNTS 2025-2026

	<u>2024-2025</u>	<u>2025-2026</u>
TIF Income	577,000.00	727,000.00
TIF Expense	577,000.00	727,000.00
Est Income Over/Under Expense	<u>0.00</u>	<u>0.00</u>

		BUDGET				
		HEALTH INSURANCE				
		2025-2026	BUDGET	BUDGET	BUDGET	BUDGET
			<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
		ESTIMATED INCOME				
4010	60	Interest Income	1,150.00	2,000.00	7,500.00	9,000.00
4046	60	Allocated Funds Health Insurance	43,010.00	46,780.00	0.00	0.00
4100	60	Employer Contribution	184,413.00	193,136.00	180,260.00	167,400.00
4101	60	Employee Dependent Inc.Cont.	42,163.00	51,147.00	41,330.00	34,150.00
4200	60	Employer Life Ins.	3,708.00	3,883.00	3,625.00	3,365.00
4250	60	Employer Vision Ins.	2,486.00	2,604.00	2,431.00	2,257.00
4300	60	Employer Dental Ins.	16,236.00	17,004.00	15,871.00	14,737.00
4301	60	Employee Dental Ins.	8,502.00	8,502.00	8,502.00	6,802.00
4400	60	Miscellaneous Income	0.00	0.00	0.00	0.00
4403	60	Prescription Reimbursements	0.00	0.00	0.00	0.00
4405	60	Re-Insurance Reimbursement	0.00	0.00	0.00	0.00
		TOTALS	301,668.00	325,056.00	259,519.00	237,711.00
		ESTIMATED EXPENSES				
		2025-2026	BUDGET	BUDGET	BUDGET	BUDGET
			<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
5105	60	Drug Expenses (Elixir)	53,445.00	57,588.00	45,977.00	42,113.00
5106	60	Prescription Drugs - MRP	0.00	0.00	0.00	0.00
5109	60	MRP Claims	26,722.00	28,794.00	22,989.00	21,057.00
5110	60	Medical Claims	201,903.00	217,556.00	173,693.00	159,097.00
5111	60	Dental Claims	14,846.00	15,997.00	12,772.00	11,699.00
5120	60	Standard Life Ins.	2,484.00	2,677.00	2,137.00	1,958.00
5121	60	Standard Vision Ins.	2,268.00	2,444.00	1,951.00	1,787.00
7000	60	Miscellaneous Expense	0.00	0.00	0.00	0.00

9000	60	Contingency		0.00	0.00	0.00	0.00
		TOTALS		301,668.00	325,056.00	259,519.00	237,711.00

		BUDGET				
		SPECIALS				
		SOCIAL SECURITY	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED
		2025-2026	INCOME	INCOME	INCOME	INCOME
			2022-2023	2023-2024	2024-2025	2025-2026
		ESTIMATED INCOME				
4010	50	Money Market	900.00	2,000.00	4,000.00	3,000.00
4170	50	Social Security Tax Income	148,500.00	64,350.00	24,750.00	24,750.00
4210	50	Certificate of Deposit-Soc.Sec.	0.00	0.00	0.00	0.00
4400	50	Miscellaneous Income	0.00	0.00	0.00	0.00
		TOTALS	149,400.00	66,350.00	28,750.00	27,750.00
			ESTIMATED	ESTIMATED	ESTIMATED	
		ESTIMATED EXPENSES	EXPENSES	EXPENSES	EXPENSES	
7000	50	Miscellaneous Expense	0.00	0.00	0.00	0.00
8000	50	Social Security Expense	121,014.00	53,744.00	23,288.00	22,478.00
8010	50	Medicare Expense	28,386.00	12,606.00	5,462.00	5,272.00
9000	50	Contingency				
		TOTALS	149,400.00	66,350.00	28,750.00	27,750.00

		BUDGET				
		SPECIALS - ILLINOIS MUNICIPAL RETIREMENT FUND				
		2025-2026				
			ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED
			INCOME	INCOME	INCOME	INCOME
			<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
		ESTIMATED INCOME				
4011	51	Money Market	900.00	2,000.00	5,000.00	4,900.00
4171	51	IMRF Tax Income	198,000.00	49,500.00	19,800.00	19,800.00
4211	51	Certificate of Dep. - IMRF	0.00	0.00	0.00	0.00
4401	51	Miscellaneous Income	0.00	0.00	0.00	0.00
		TOTALS	198,900.00	51,500.00	24,800.00	24,700.00
		ESTIMATED EXPENSE	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
		2025-2026				
7000	51	Miscellaneous Expense	0.00	0.00	0.00	0.00
8000	51	IMRF Expense	198,900.00	51,500.00	24,800.00	24,700.00
9000	51	Contingency	0.00	0.00	0.00	0.00
		TOTALS	198,900.00	51,500.00	24,800.00	24,700.00

		BUDGET					
				ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED
		SPECIALS - EMA		INCOME	INCOME	INCOME	INCOME
		2025-2026		<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
		ESTIMATED INCOME					
4012	52	Money Market		35.00	25.00	35.00	35.00
4171	52	EMA Tax Income		703.00	680.00	680.00	680.00
4172	52	Reimb. Co & State		0.00	0.00	0.00	0.00
4212	52	Certificate of Deposit - EMA		100.00	90.00	0.00	0.00
4402	52	Miscellaneous Income		0.00	0.00	0.00	0.00
		TOTALS		838.00	795.00	715.00	715.00
		ESTIMATED EXPENSE		BUDGET	BUDGET	BUDGET	BUDGET
				<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
5500	52	Equipment Purchase		0.00	0.00	0.00	0.00
5600	52	Equipment Repair		0.00	0.00	0.00	0.00
7000	52	Miscellaneous Expense		210.00	198.00	179.00	179.00
7050	52	Jasper County Expense		628.00	597.00	536.00	536.00
8000	52	Payroll Expense		0.00	0.00	0.00	0.00
9000	52	Contingency		0.00	0.00	0.00	0.00
		TOTALS		838.00	795.00	715.00	715.00

		BUDGET				
		SPECIALS - MOTOR FUEL	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED
		2025-2026	INCOME	INCOME	INCOME	INCOME
			2022-2023	2023-2024	2024-2025	2025-2026
		ESTIMATED INCOME				
4013	53	Money Market	900.00	1,800.00	4,500.00	3,400.00
4018	53	Money Market-RR Funds	0.00	0.00	0.00	0.00
4173	53	Motor Fuel Tax Income	113,500.00	111,300.00	119,500.00	125,300.00
4213	53	Certificate of Deposit	0.00	0.00	0.00	0.00
4300	53	MFT Refunds &Reimbursements	0.00	0.00	0.00	0.00
4403	53	Miscellaneous Income	0.00	0.00	0.00	0.00
		TOTALS	114,400.00	113,100.00	124,000.00	128,700.00
		ESTIMATED EXPENSES				
			2022-2023	2023-2024	2024-2025	2025-2026
5410	53	Engineering Expense	0.00	0.00	0.00	0.00
5700	53	Street Repair	114,400.00	113,100.00	124,000.00	128,700.00
5710	53	Street Construction	0.00	0.00	0.00	0.00
5720	53	Sidewalk Expense	0.00	0.00	0.00	0.00
5740	53	Bridge Repair	0.00	0.00	0.00	0.00
7000	53	Miscellaneous Expense	0.00	0.00	0.00	0.00
7070	53	Eagle Trail Engineering Phase 1	0.00	0.00	0.00	0.00
7071	53	Eagle Trail Construction Phase 1	0.00	0.00	0.00	0.00
7074	53	ITEP Eagle Trail Engineering/Phase 2	0.00	0.00	0.00	0.00
7075	53	ITEP Eagle Trail Construction/Phase 2	0.00	0.00	0.00	0.00
9000	53	Contingency	0.00	0.00	0.00	0.00
		TOTALS	114,400.00	113,100.00	124,000.00	128,700.00

		BUDGET				
		SPECIALS - TORT INSURANCE				
		2025-2026	INCOME	INCOME	INCOME	INCOME
			2022-2023	2023-2024	2024-2025	2025-2026
		ESTIMATED INCOME				
4014	54	Money Market Interest	2,500.00	3,000.00	8,000.00	8,000.00
4174	54	Tax Income	238,300.00	466,950.00	546,580.00	547,950.00
4214	54	Certificate of Deposit-Interest	0.00	0.00	0.00	0.00
4404	54	Miscellaneous Income	0.00	0.00	0.00	0.00
		TOTALS	240,800.00	469,950.00	554,580.00	555,950.00
		ESTIMATED EXPENSES	BUDGET	BUDGET	BUDGET	BUDGET
			2022-2023	2023-2024	2024-2025	2025-2026
5000	54	Payroll	4,000.00	4,160.00	4,327.00	4,500.00
5100	54	Insurance (Property,Bonds)	25,600.00	34,200.00	36,150.00	37,400.00
5121	54	Symetra (Reinsurance)	197,300.00	416,990.00	500,103.00	479,350.00
5150	54	Administrative Fees	13,800.00	14,600.00	14,000.00	34,700.00
7000	54	Miscellaneous Expense	100.00	0.00	0.00	0.00
9000	54	Contingency	0.00	0.00	0.00	0.00
		TOTALS	240,800.00	469,950.00	554,580.00	555,950.00

		BUDGET				
		SPECIALS - WORKMEN'S COMPENSATION				
			ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED
		2025-2026	INCOME	INCOME	INCOME	INCOME
			<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
		ESTIMATED INCOME				
4015	55	Money Market Interest	700.00	1,100.00	2,000.00	2,000.00
4175	55	Tax Income	9,900.00	9,900.00	9,900.00	9,900.00
4215	55	Certificate of Deposit	0.00	0.00	0.00	0.00
4405	55	Miscellaneous Income	0.00	0.00	0.00	0.00
		TOTALS	10,600.00	11,000.00	11,900.00	11,900.00
			ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED
			EXPENSES	EXPENSES	EXPENSES	EXPENSES
		ESTIMATED EXPENSES	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
7000	55	Miscellaneous Expense	0.00	0.00	0.00	0.00
8000	55	Workmen's Comp. Expense	10,600.00	11,000.00	11,900.00	11,900.00
9000	55	Contingency	0.00	0.00	0.00	0.00
		TOTALS	10,600.00	11,000.00	11,900.00	11,900.00

		BUDGET				
		SPECIALS - CAPITAL DEVEOPMENT				
			ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED
			INCOME	INCOME	INCOME	INCOME
		2025-2026	2022-2023	2023-2024	2024-2025	2025-2026
		ESTIMATED INCOME				
4016	56	Money Market	800.00	1,500.00	4,200.00	3,800.00
4216	56	Certificate of Deposit	0.00	0.00	0.00	0.00
4317	56	Farm Rental Income	16,000.00	26,112.00	26,112.00	26,112.00
4406	56	Miscellaneous Income	0.00	0.00	0.00	0.00
4426	56	Gaming Tax Income	0.00	0.00	0.00	0.00
4506	56	Usage Fees	87,600.00	97,890.00	60,000.00	90,000.00
4606	56	CDAP Grant Money Income	0.00	0.00	0.00	0.00
4607	56	IDOT Grants	0.00	0.00	0.00	0.00
4706	56	Loan Proceeds	0.00	0.00	0.00	0.00
		TOTALS	104,400.00	125,502.00	90,312.00	119,912.00
		SPECIALS - CAPITAL DEVEOPMENT	BUDGET	BUDGET	BUDGET	BUDGET
		ESTIMATED EXPENSES	2022-2023	2023-2024	2024-2025	2025-2026
5015	56	Public Relations	250.00	250.00	0.00	0.00
5220	56	Advertising/Marketing	4,200.00	2,400.00	2,400.00	1,000.00
5420	56	Legal Expense	0.00	1,000.00	1,000.00	1,000.00
5705	56	Loan Repayment	39,591.00	39,986.00	40,386.00	40,790.00
5717	56	Five Aprils Subdivision	0.00	0.00	0.00	0.00
5718	56	Affordable Housing Project	0.00	0.00	0.00	0.00
5720	56	Industrial Park Construction	0.00	0.00	0.00	0.00
6606	56	CDAP Grant Expense	0.00	0.00	0.00	0.00
6706	56	Bio-Diesel Expense	0.00	0.00	0.00	0.00
6716	56	Intergovernmental Agreements	0.00	0.00	0.00	0.00

		SPECIALS - CAPITAL DEVELOPMENT				
		2025-2026	BUDGET	BUDGET	BUDGET	BUDGET
		ESTIMATED EXPENSES	2022-2023	2023-2024	2024-2025	2025-2026
6726	56	Loan Interest Expense	3,709.00	3,314.00	2,914.00	2,510.00
7000	56	Cap Dev Misc Expense	300.00	300.00	2,100.00	300.00
7050	56	Community Development	20,730.00	22,760.00	14,800.00	4,400.00
7051	56	Community Improvement Program	0.00	0.00	0.00	0.00
7052	56	Housing Expense	0.00	0.00	0.00	0.00
7053	56	Beautification Expense	0.00	0.00	0.00	0.00
7060	56	City Development	31,020.00	55,492.00	26,712.00	69,912.00
7061	56	GIS Mapping	0.00	0.00	0.00	0.00
7062	56	IKE Grant Drainage	0.00	0.00	0.00	0.00
7065	56	Community Development Capital Outlay	0.00	0.00	0.00	0.00
7070	56	ITEP Eagle Trail Engineering Phase I	0.00	0.00	0.00	0.00
7071	56	ITEP Eagle Trail Construction Phase I	0.00	0.00	0.00	0.00
7072	56	ITEP Eagle Trail Legal/Phase I	0.00	0.00	0.00	0.00
7073	56	ITEP Misc. Expense/Phase I	0.00	0.00	0.00	0.00
7074	56	ITEP Eagle Trail Engineering/Phase 2	0.00	0.00	0.00	0.00
7075	56	ITEP Eagle Trail Construction/Phase2	0.00	0.00	0.00	0.00
7076	56	ITEP Eagle Trail Legal/Phase 2	0.00	0.00	0.00	0.00
7077	56	ITEP Misc Expense/Phase 2	0.00	0.00	0.00	0.00
7078	56	ITEP Phase 3 Riverwalk-Matching Funds	0.00	0.00	0.00	0.00
7079	56	ITEP Eagle Trail Engineering/Phase 3	4,600.00	0.00	0.00	0.00
7080	56	ITEP Eagle Trail Construction/Phase3	0.00	0.00	0.00	0.00
7081	56	ITEP Eagle Trail Legal/Phase 3	0.00	0.00	0.00	0.00
7082	56	ITEP Misc Expense/Phase 3	0.00	0.00	0.00	0.00
8050	56	Dues & Donation	0.00	0.00	0.00	0.00
9000	56	Contingency	0.00	0.00	0.00	0.00
		TOTALS	104,400.00	125,502.00	90,312.00	119,912.00

		BUDGET				
		TIF				
		2025-2026	INCOME	INCOME	INCOME	INCOME
			<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
4017	57	Money Market Interest	2,500.00	6,000.00	27,000.00	27,000.00
4177	57	Tax Income	495,000.00	520,800.00	550,000.00	700,000.00
4217	57	Certificate of Deposit Int.	0.00	0.00	0.00	0.00
4407	57	Miscellaneous Income	0.00	0.00	0.00	0.00
4408	57	Sale of Five April Lots	0.00	0.00	0.00	0.00
4947	57	Newton Hotel Group LLC Loan Int.	0.00	0.00	0.00	0.00
		Total Estimated Income	497,500.00	526,800.00	577,000.00	727,000.00
		ESTIMATED EXPENSES	BUDGET	BUDGET	BUDGET	BUDGET
			<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
5220	57	Advertising/Marketing	500.00	500.00	500.00	500.00
5420	57	Professional Fees	10,000.00	10,000.00	10,000.00	10,000.00
5422	57	Administration Expense	2,000.00	4,000.00	4,000.00	4,200.00
5450	57	Training Expense	2,000.00	2,000.00	2,000.00	2,000.00
5490	57	Audit Expense	880.00	925.00	2,500.00	2,700.00
5705	57	Loan Repayments	0.00	0.00	0.00	0.00
5706	57	Interest Expense	0.00	0.00	0.00	0.00
5707	57	Private Developers Interest Expense	14,900.00	43,000.00	3,300.00	0.00
7000	57	Miscellaneous Expense	200.00	200.00	200.00	200.00
7050	57	Existing Building Rehabilitation	105,000.00	102,000.00	44,950.00	70,000.00
7060	57	Capital Expense TIF	0.00	0.00	0.00	0.00
7065	57	Public Works & Improvements	315,920.00	310,175.00	474,350.00	572,100.00
8000	57	Property Demolition, Site Preparation	46,100.00	54,000.00	35,200.00	65,300.00
8050	57	Developer Reimbursements	0.00	0.00	0.00	0.00
9000	57	Contingency	0.00	0.00	0.00	0.00
		TOTALS	497,500.00	526,800.00	577,000.00	727,000.00