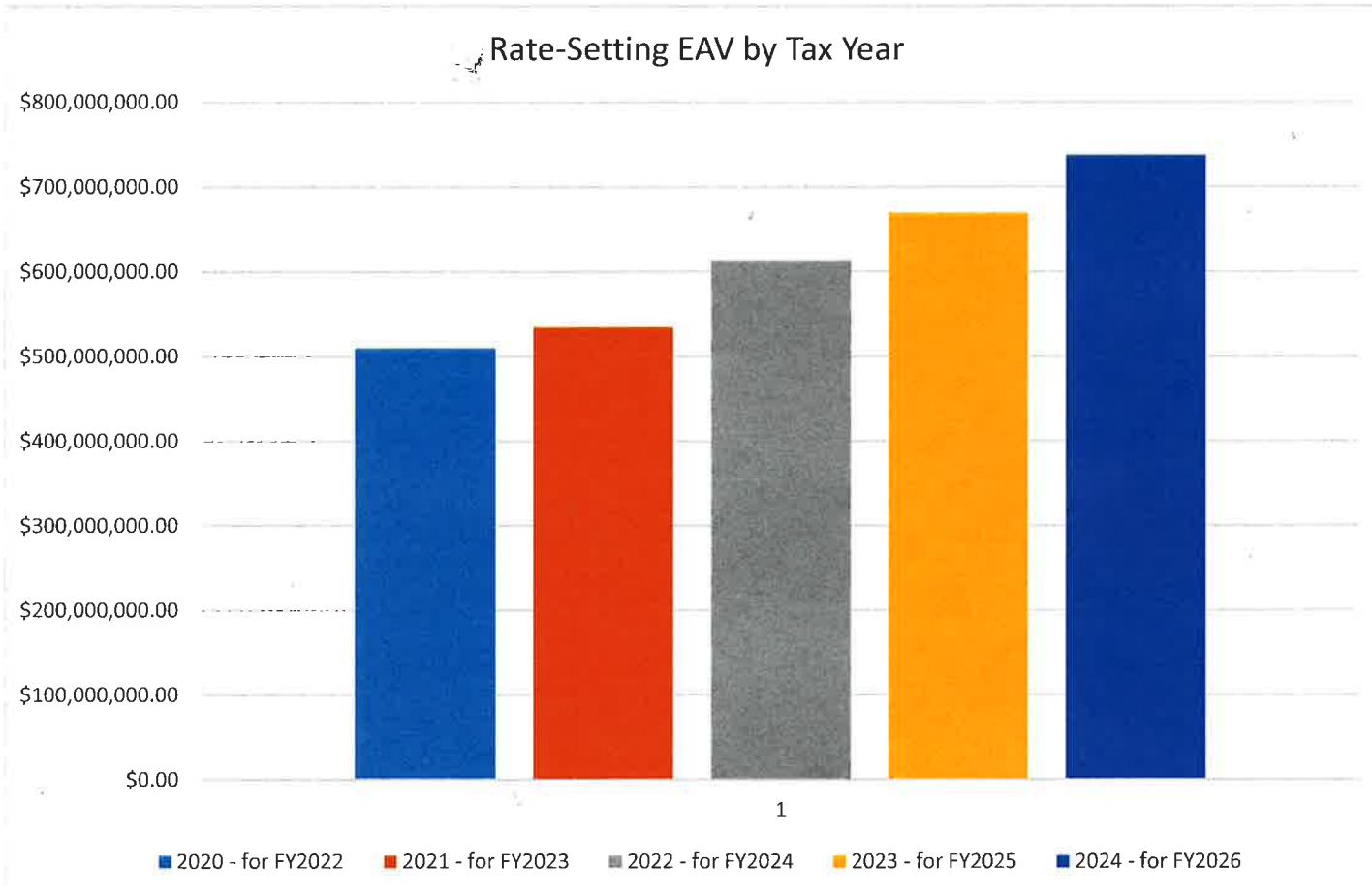


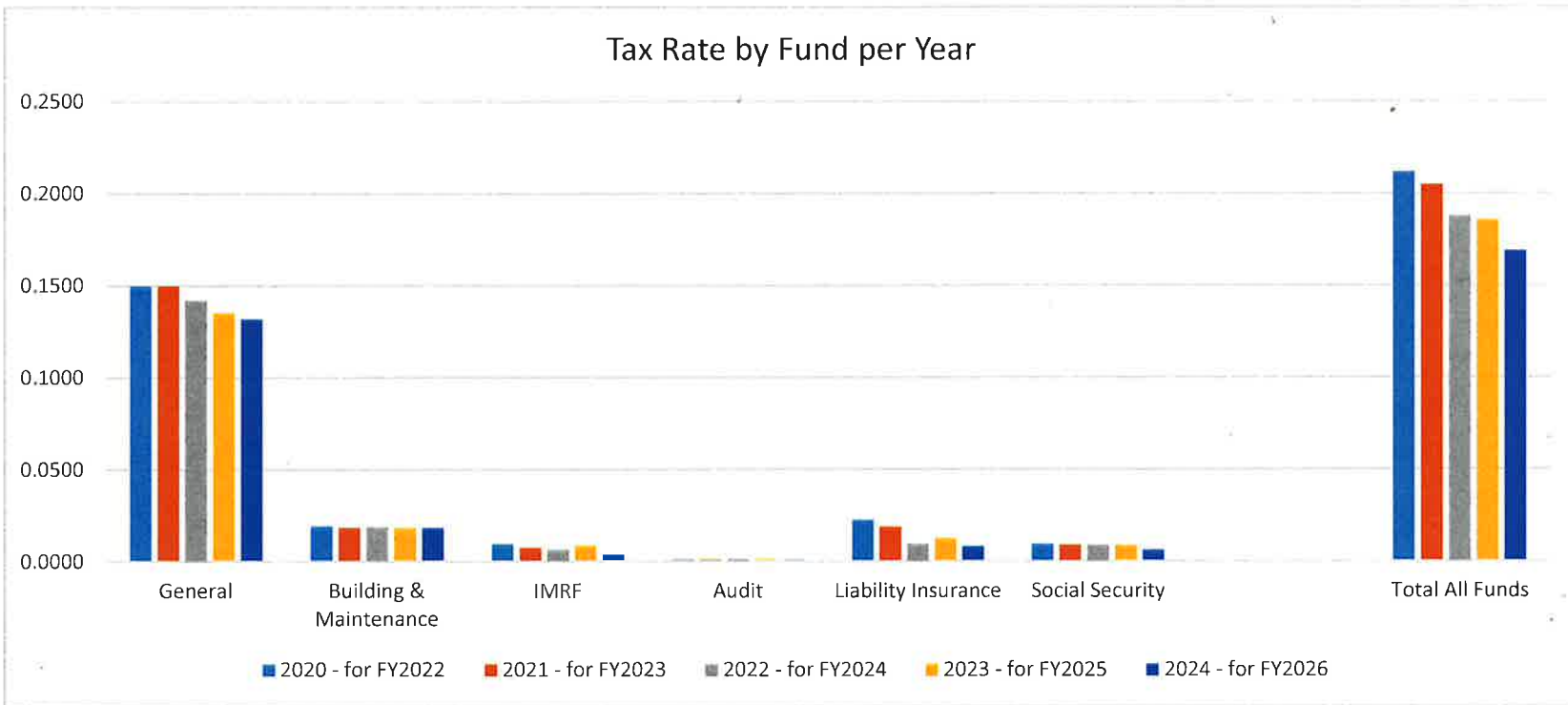
Rate Setting EAVs by Tax Year

2020 - for FY2022	\$509,972,303.00
2021 - for FY2023	\$534,458,718.00
2022 - for FY2024	\$613,839,167.00
2023 - for FY2025	\$669,531,311.00
2024 - for FY2026	\$737,324,300.00



Tax Rate by Fund per Year

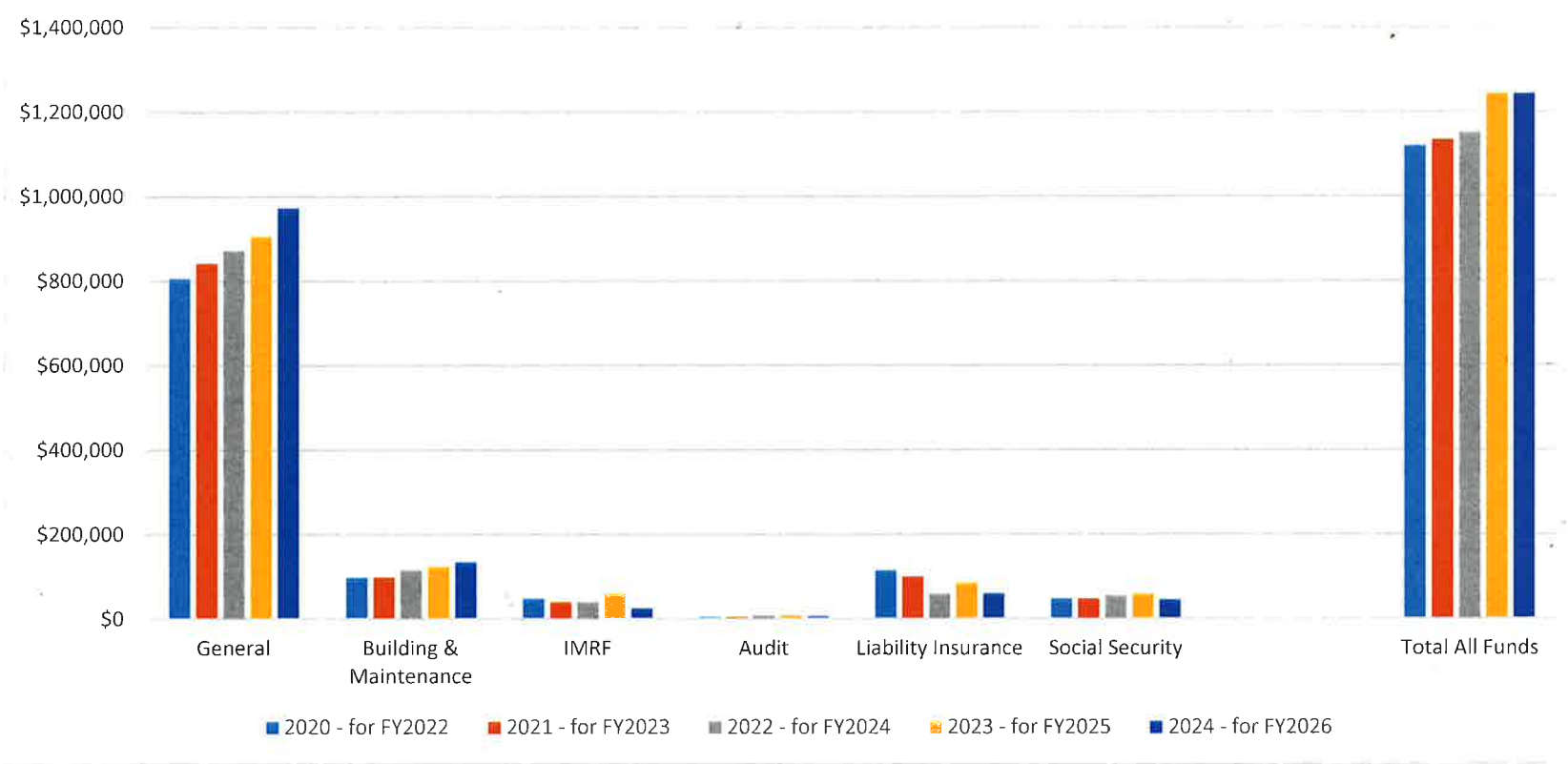
	General	Building & Maintenance	IMRF	Audit	Liability Insurance	Social Security	Total All Funds
2020 - for FY2022	0.1500	0.0193	0.0095	0.0010	0.0226	0.0095	0.2119
2021 - for FY2023	0.1500	0.0186	0.0075	0.0010	0.0188	0.0090	0.2049
2022 - for FY2024	0.1421	0.0190	0.0066	0.0014	0.0098	0.0090	0.1879
2023 - for FY2025	0.1355	0.0185	0.0090	0.0012	0.0127	0.0088	0.1857
2024 - for FY2026	0.1320	0.0183	0.0034	0.0009	0.0082	0.0062	0.1690



Levied Amount by Fund per Year

	General	Building & Maintenance	IMRF	Audit	Liability Insurance	Social Security	Total All Funds
2019 - for FY2021	\$740,000	\$98,000	\$52,500	\$10,500	\$120,750	\$50,400	\$1,072,150
2020 - for FY2022	\$806,397	\$98,000	\$48,000	\$5,000	\$115,000	\$48,000	\$1,120,397
2021 - for FY2023	\$842,663	\$99,000	\$40,000	\$5,000	\$100,000	\$48,000	\$1,134,663
2022 - for FY2024	\$872,007	\$116,181	\$40,000	\$8,000	\$60,000	\$55,000	\$1,151,188
2023 - for FY2025	\$907,097	\$124,186	\$60,000	\$8,000	\$85,000	\$59,000	\$1,243,283
2024 - for FY2026	\$973,036	\$134,247	\$25,000	\$6,000	\$60,000	\$45,000	\$1,243,283

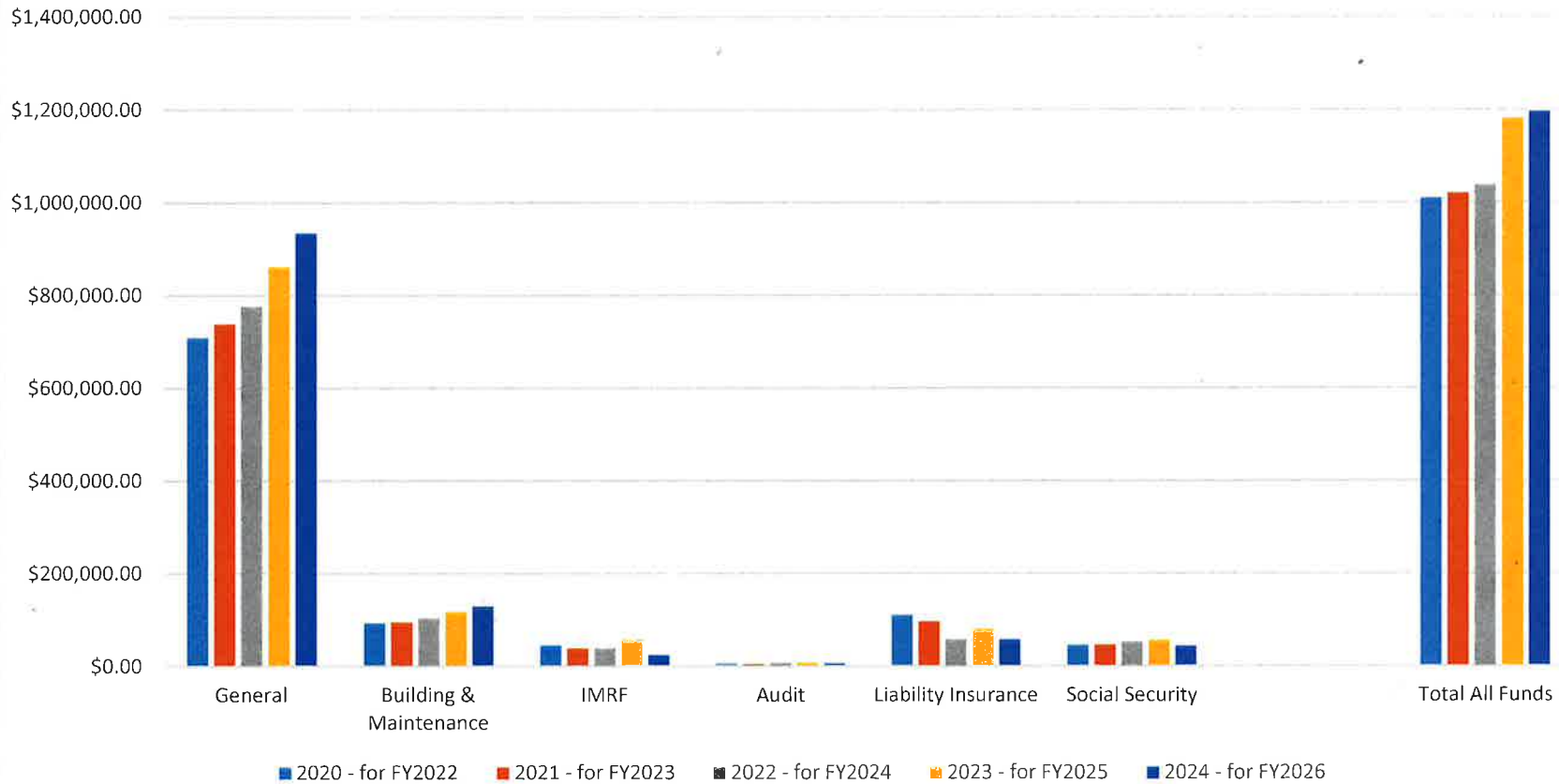
Levied Amount by Fund per Year



Budgeted Amount (Levies Only) by Fund per Year

	General	Building & Maintenance	IMRF	Audit	Liability Insurance	Social Security	Total All Funds
2020 - for FY2022	\$709,200.93	\$93,614.52	\$45,861.66	\$5,200.81	\$110,162.54	\$45,861.66	\$1,009,902.12
2021 - for FY2023	\$738,249.47	\$95,480.26	\$38,881.14	\$4,921.66	\$96,464.60	\$46,263.63	\$1,020,260.76
2022 - for FY2024	\$776,812.63	\$103,575.02	\$38,840.63	\$7,768.13	\$58,002.01	\$52,823.26	\$1,037,821.68
2023 - for FY2025	\$862,080.92	\$117,931.73	\$57,196.89	\$7,665.56	\$80,783.23	\$56,607.23	\$1,182,265.56
2024 - for FY2026	\$934,647.06	\$129,529.72	\$24,126.16	\$6,304.12	\$58,058.75	\$43,842.52	\$1,196,508.33

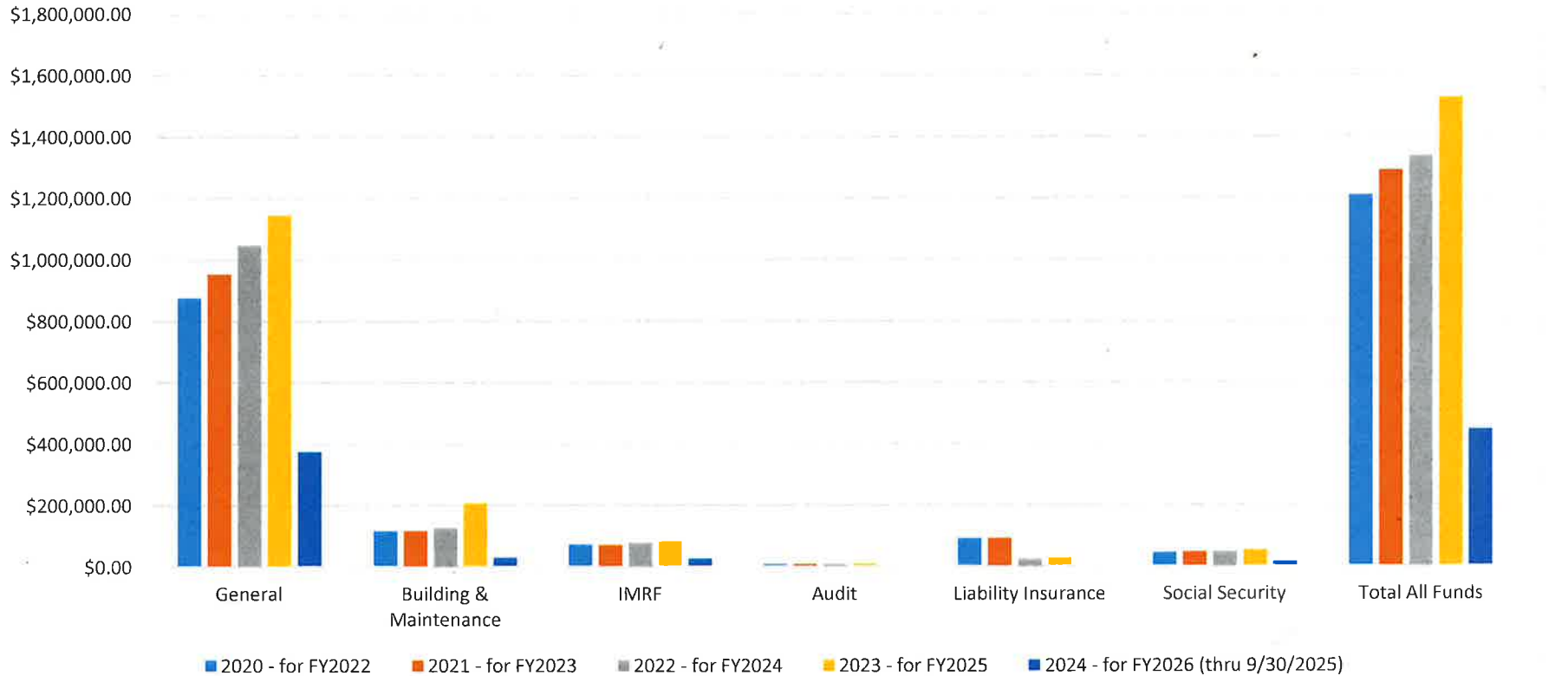
Budgeted Amount (Levies Only) by Fund per Year



Actual Expenses by Fund per Year

	General	Building & Maintenance	IMRF	Audit	Liability Insurance	Social Security	Total All Funds
2020 - for FY2022	\$875,880.97	\$116,500.03	\$72,478.36	\$8,050.00	\$90,723.16	\$45,301.47	\$1,208,933.99
2021 - for FY2023	\$953,389.72	\$117,563.84	\$71,506.44	\$8,200.00	\$93,249.29	\$47,233.66	\$1,291,142.95
2022 - for FY2024	\$1,049,300.04	\$126,888.13	\$79,463.17	\$8,360.00	\$24,766.48	\$49,579.35	\$1,338,357.17
2023 - for FY2025	\$1,145,715.11	\$207,706.74	\$82,553.09	\$8,650.00	\$28,243.84	\$53,568.59	\$1,526,437.37
2024 - for FY2026 (thru 9/30/2025)	\$374,857.80	\$29,664.72	\$25,782.32	\$0.00	\$0.00	\$14,738.01	\$445,042.85

Actual Expenses by Fund per Year



Average Monthly Fund Balance

	Audit	Building	FICA	General	Gift	IMRF	Insurance	Reserve	Working Cash	
Jul-24	\$11,933.50	\$36,317.95	\$60,833.41	\$833,327.34	\$7,826.06	\$71,400.11	\$145,231.68	\$38,811.67	\$226,131.59	
Aug-24	\$12,450.74	\$37,407.37	\$60,430.54	\$829,043.67	\$7,881.80	\$75,196.84	\$144,927.37	\$38,988.78	\$227,163.52	
Sep-24	\$14,111.62	\$43,352.77	\$68,485.15	\$922,562.43	\$9,921.35	\$82,272.80	\$156,312.77	\$39,156.33	\$228,139.64	
Oct-24	\$15,612.66	\$60,248.83	\$75,242.70	\$1,030,171.68	\$10,210.45	\$89,875.59	\$166,456.67	\$39,321.12	\$229,099.66	
Nov-24	\$15,831.59	\$27,029.05	\$70,655.90	\$960,846.30	\$10,253.35	\$87,879.47	\$160,115.70	\$39,486.41	\$230,062.69	
Dec-24	\$17,131.25	\$15,348.58	\$73,247.69	\$1,009,671.36	\$12,687.65	\$93,987.59	\$138,331.14	\$39,633.33	\$230,918.65	
Jan-25	\$8,738.29	\$12,539.30	\$70,809.78	\$981,465.32	\$12,561.76	\$91,941.60	\$135,095.86	\$39,786.69	\$231,812.13	
Feb-25	\$8,878.16	\$10,134.28	\$67,933.65	\$895,636.77	\$10,515.96	\$86,516.06	\$130,721.40	\$39,924.08	\$232,612.76	
Mar-25	\$9,072.58	\$9,320.18	\$65,339.21	\$834,774.75	\$10,655.74	\$84,006.17	\$122,367.48	\$40,074.42	\$233,488.77	
Apr-25	\$9,105.65	\$6,000.25	\$61,570.57	\$767,329.06	\$11,637.67	\$80,029.58	\$116,360.26	\$40,220.46	\$234,339.68	
May-25	\$9,139.79	\$1,108.81	\$57,901.10	\$670,996.16	\$32,944.65	\$76,070.21	\$109,205.10	\$40,371.26	\$235,218.41	
Jun-25	\$9,197.19	\$496.39	\$51,886.04	\$567,147.16	\$27,764.16	\$72,167.75	\$97,783.03	\$40,518.21	\$235,074.69	
Jul-25	\$10,131.49	\$10,401.01	\$53,967.19	\$572,307.32	\$25,297.43	\$71,195.24	\$99,345.82	\$40,671.10	\$236,965.55	
Aug-25	\$10,413.71	\$5,017.25	\$51,631.20	\$577,571.41	\$24,210.24	\$67,808.37	\$93,996.74	\$40,824.33	\$237,858.33	
Sep-25	\$12,175.85	\$28,875.21	\$59,606.25	\$750,459.88	\$24,680.66	\$67,678.09	\$102,214.62	\$40,970.88	\$238,712.28	
Average Monthly Balance:	\$11,594.94	\$20,239.82	\$63,302.69	\$813,554.04	\$15,936.60	\$79,868.36	\$127,897.71	\$39,917.27	\$232,573.22	\$1,404,884.65
avg interest 4.4%	\$510.18	\$890.55	\$2,785.32	\$35,796.38	\$701.21	\$3,514.21	\$5,627.50	\$1,756.36	\$10,233.22	\$61,814.92

Estimated End-of-FY Fund Balances for FY2026

FOR TAX REVENUE ONLY	General	Audit	IMRF	Building & Maintenance	Liability Insurance	FICA
Starting balance July 1, 2025	\$ 567,147.16	\$ 9,197.19	\$ 72,167.75	\$ 496.39	\$ 97,783.03	\$ 51,886.04
Tax revenue based on budget	\$ 934,647.06	\$ 6,304.12	\$ 24,126.16	\$ 129,529.72	\$ 58,058.75	\$ 43,842.52
Estimated expenditures based on budget	\$ 1,172,662.48	\$ 8,800.00	\$ 64,000.00	\$ 130,000.00	\$ 140,000.00	\$ 59,500.00
End of FY Transfers to Reserve Fund	\$ 100,000.00					
Estimated ending balance June 30, 2026	\$ 229,131.74	\$ 6,701.31	\$ 32,293.91	\$ 26.11	\$ 15,841.78	\$ 36,228.56

FOR ALL BUDGETED REVENUE	General	Audit	IMRF	Building & Maintenance	Liability Insurance	FICA
Starting balance July 1, 2025	\$ 567,147.16	\$ 9,197.19	\$ 72,167.75	\$ 496.39	\$ 97,783.03	\$ 51,886.04
Estimated all revenue based on budget	\$ 1,178,425.02	\$ 6,854.12	\$ 27,826.16	\$ 130,579.72	\$ 64,158.75	\$ 46,842.52
Estimated expenditures based on budget	\$ 1,172,662.48	\$ 8,800.00	\$ 64,000.00	\$ 130,000.00	\$ 140,000.00	\$ 59,500.00
End of FY Transfers to Reserve Fund	\$ 100,000.00					
Estimated ending balance June 30, 2026	\$ 472,909.70	\$ 7,251.31	\$ 35,993.91	\$ 1,076.11	\$ 21,941.78	\$ 39,228.56

Estimated End-of-FY Fund Balances for FY2027
 Scenario #1 - taxes levied at exact same levels as FY2026

	General	Audit	IMRF	Building & Maintenance	Liability Insurance	FICA
Starting balance July 1, 2026	\$ 472,909.70	\$7,251.31	\$35,993.91	\$ 1,076.11	\$ 21,941.78	\$39,228.56
Estimated tax revenue	\$ 924,384.20	\$5,700.00	\$23,750.00	\$127,534.65	\$ 57,000.00	\$42,750.00
Estimated interest income	\$ 35,796.38	\$ 510.18	\$ 3,514.21	\$ 890.55	\$ 5,627.50	\$ 2,785.32
Estimated expenditures based on budget	\$ 1,231,295.60	\$9,240.00	\$67,200.00	\$136,500.00	\$147,000.00	\$62,475.00
End of FY Transfers to Reserve Fund						
Estimated ending balance June 30, 2027	\$ 201,794.68	\$4,221.49	\$ (3,941.88)	\$ (6,998.69)	\$ (62,430.72)	\$22,288.88

Estimated tax revenue above based on 95% collection of levied amount. Estimated expenditures are 5% more than prior year's budgeted expenditures.

3 months'

savings based on estimated expenditures

\$ 307,823.90	\$2,310.00	\$16,800.00	\$ 34,125.00	\$ 36,750.00	\$15,618.75
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6 months'

savings based on estimated expenditures

\$ 615,647.80	\$4,620.00	\$33,600.00	\$ 68,250.00	\$ 73,500.00	\$31,237.50
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Estimated End-of-FY Fund Balances for FY2027

Scenario #2 - taxes levied w/ 0% increase in overall amount and with adjusted allocations to each levy

	General	Audit	IMRF	Building & Maintenance	Liability Insurance	FICA
Starting balance July 1, 2026	\$ 472,909.70	\$7,251.31	\$35,993.91	\$ 1,076.11	\$ 21,941.78	\$39,228.56
Estimated tax revenue	\$ 799,592.20	\$5,700.00	\$52,250.00	\$140,226.65	\$140,600.00	\$42,750.00
Estimated interest income	\$ 35,796.38	\$ 510.18	\$ 3,514.21	\$ 890.55	\$ 5,627.50	\$ 2,785.32
Estimated expenditures based on budget	\$ 1,231,295.60	\$9,240.00	\$67,200.00	\$136,500.00	\$147,000.00	\$62,475.00
End of FY Transfers to Reserve Fund						
Estimated ending balance June 30, 2027	\$ 77,002.68	\$4,221.49	\$24,558.12	\$ 5,693.31	\$ 21,169.28	\$22,288.88

Estimated tax revenue above based on 95% collection of levied amount. Estimated expenditures are 5% more than prior year's budgeted expenditures.

3 months' savings based on estimated expenditures

\$ 307,823.90	\$2,310.00	\$16,800.00	\$ 34,125.00	\$ 36,750.00	\$15,618.75
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6 months' savings based on estimated expenditures

\$ 615,647.80	\$4,620.00	\$33,600.00	\$ 68,250.00	\$ 73,500.00	\$31,237.50
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Estimated End-of-FY Fund Balances for FY2027

Scenario #3 - taxes levied w/ 6% increase in overall amount and with adjusted allocations to each levy

	General	Audit	IMRF	Building & Maintenance	Liability Insurance	FICA
Starting balance July 1, 2026	\$ 472,909.70	\$7,251.31	\$35,993.91	\$ 1,076.11	\$ 21,941.78	\$39,228.56
Estimated tax revenue	\$ 870,459.35	\$5,700.00	\$52,250.00	\$140,226.65	\$140,600.00	\$42,750.00
Estimated interest income	\$ 35,796.38	\$ 510.18	\$ 3,514.21	\$ 890.55	\$ 5,627.50	\$ 2,785.32
Estimated expenditures based on budget	\$ 1,231,295.60	\$9,240.00	\$67,200.00	\$136,500.00	\$147,000.00	\$62,475.00
End of FY Transfers to Reserve Fund						
Estimated ending balance June 30, 2027	\$ 147,869.83	\$4,221.49	\$24,558.12	\$ 5,693.31	\$ 21,169.28	\$22,288.88

Estimated tax revenue above based on 95% collection of levied amount. Estimated expenditures are 5% more than prior year's budgeted expenditures.

3 months' savings based on estimated expenditures

\$ 307,823.90	\$2,310.00	\$16,800.00	\$ 34,125.00	\$ 36,750.00	\$15,618.75
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6 months' savings based on estimated expenditures

\$ 615,647.80	\$4,620.00	\$33,600.00	\$ 68,250.00	\$ 73,500.00	\$31,237.50
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DETERMINING GENERAL CORPORATE FUND TAX RATE (CAPPED AT .15% / .0015 mills)

	6% increase	5% increase	4% increase	3% increase	2% increase	1% increase	No increase
Prior year's levy (f/ ordinance)	1,243,283	1,243,283	1,243,283	1,243,283	1,243,283	1,243,283	1,243,283
x % increase	<u>1.0600</u>	<u>1.0500</u>	<u>1.0400</u>	<u>1.0300</u>	<u>1.0200</u>	<u>1.0100</u>	<u>1.0000</u>
total FY2027 levy	1,317,880	1,305,447	1,293,014	1,280,581	1,268,149	1,255,716	1,243,283
- building & maintenance (capped at .02% / .0002 mills)	(147,607)	(147,607)	(147,607)	(147,607)	(147,607)	(147,607)	(147,607)
- FICA	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
- liability insurance	(148,000)	(148,000)	(148,000)	(148,000)	(148,000)	(148,000)	(148,000)
- audit	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
- IMRF	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
general corporate fund levy	916,273	903,840	891,407	878,974	866,542	854,109	841,676
general corporate fund levy	916,273	903,840	891,407	878,974	866,542	854,109	841,676
/ estimated tax year 2025 EAV	<u>738,037,451</u>	<u>738,037,451</u>	<u>738,037,451</u>	<u>738,037,451</u>	<u>738,037,451</u>	<u>738,037,451</u>	<u>738,037,451</u>
general corporate fund tax rate	0.001241	0.001225	0.001208	0.001191	0.001174	0.001157	0.001140
Total all tax funds - tax rate	0.001786	0.001769	0.001752	0.001735	0.001718	0.001701	0.001685

NOTES

Confirmed Levies for FY2026

1,243,283
(134,247)
(45,000)
(60,000)
(6,000)
(25,000)
<u>973,036</u>

Will be autocalculated based on final tax year 2025 EAV.

Adjusted higher to reflect est. FY27 EOY fund balance

Adjusted higher to reflect est. FY27 EOY fund balance

Data provided by the counties' assessors as of 10/20/2025

Amount of current budgeted income from sources other than taxes: \$281,569

Amount of current budgeted expenses allocated to personnel costs: Wages - \$751,000 Benefits & Taxes - \$252,500

% of current budgeted expenses allocated to personnel costs:

Estimated EAV for tax year 2025	738,037,451	738,037,451	738,037,451	738,037,451	738,037,451	738,037,451	738,037,451
/ 1000	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Value of 1 mill	738,037	738,037	738,037	738,037	738,037	738,037	738,037
\$ increase in overall levy	74,597	62,164	49,731	37,298	24,866	12,433	0
/ Value of 1 mill	<u>738,037</u>	<u>738,037</u>	<u>738,037</u>	<u>738,037</u>	<u>738,037</u>	<u>738,037</u>	<u>738,037</u>
Mill rate increase	0.1011	0.0842	0.0674	0.0505	0.0337	0.0168	0.0000
Collinsville average household value (Zillow.com)	\$188,037.00	\$188,037.00	\$188,037.00	\$188,037.00	\$188,037.00	\$188,037.00	\$188,037.00
* Equalization Rate - Madison County (IL Dept. of Rev. 2023)	<u>0.3332</u>	<u>0.3332</u>	<u>0.3332</u>	<u>0.3332</u>	<u>0.3332</u>	<u>0.3332</u>	<u>0.3332</u>
Assessed value of average household	\$62,653.93	\$62,653.93	\$62,653.93	\$62,653.93	\$62,653.93	\$62,653.93	\$62,653.93
Assessed value of average household * County Multiplier - (est. f/ County 2025)	<u>1.0804</u>	<u>1.0804</u>	<u>1.0804</u>	<u>1.0804</u>	<u>1.0804</u>	<u>1.0804</u>	<u>1.0804</u>

Data as of 9/24/2025

Data from Table 3, 2023 Final Equalization Factors

From county's township data published earlier in 2025; used Collinsville Township multiplier

Adjusted assessed value of average household	\$67,691.30	\$67,691.30	\$67,691.30	\$67,691.30	\$67,691.30	\$67,691.30	\$67,691.30	\$67,691.30
Adjusted assessed value of average household	\$67,691.30	\$67,691.30	\$67,691.30	\$67,691.30	\$67,691.30	\$67,691.30	\$67,691.30	\$67,691.30
* Mill rate increase	0.1011	0.0842	0.0674	0.0505	0.0337	0.0168	0.0000	0.0000
/1000	<u>1.000</u>	<u>1.000</u>	<u>1.000</u>	<u>1.000</u>	<u>1.000</u>	<u>1.000</u>	<u>1.000</u>	<u>1.000</u>
Increased overall tax in \$	\$6.84	\$5.70	\$4.56	\$3.42	\$2.28	\$1.14	\$0.00	\$0.00

Wages: 46.97%
Benefits & Taxes - 15.79%
Combined: 62.76%

Fairmont City average household value (Zillow.com)	\$67,660.00	\$67,660.00	\$67,660.00	\$67,660.00	\$67,660.00	\$67,660.00	\$67,660.00	\$67,660.00
* Equalization Rate - St. Clair County (Ill Dept. of Rev. 2023)	<u>0.3336</u>	<u>0.3336</u>	<u>0.3336</u>	<u>0.3336</u>	<u>0.3336</u>	<u>0.3336</u>	<u>0.3336</u>	<u>0.3336</u>
Assessed value of average household	\$22,571.38	\$22,571.38	\$22,571.38	\$22,571.38	\$22,571.38	\$22,571.38	\$22,571.38	\$22,571.38
Assessed value of average household	\$22,571.38	\$22,571.38	\$22,571.38	\$22,571.38	\$22,571.38	\$22,571.38	\$22,571.38	\$22,571.38
* County Multiplier - (Co. Assessor 2025)	<u>1.0659</u>	<u>1.0659</u>	<u>1.0659</u>	<u>1.0659</u>	<u>1.0659</u>	<u>1.0659</u>	<u>1.0659</u>	<u>1.0659</u>
Adjusted assessed value of average household	\$24,058.83	\$24,058.83	\$24,058.83	\$24,058.83	\$24,058.83	\$24,058.83	\$24,058.83	\$24,058.83
Adjusted assessed value of average household	\$24,058.83	\$24,058.83	\$24,058.83	\$24,058.83	\$24,058.83	\$24,058.83	\$24,058.83	\$24,058.83
* Mill rate increase	0.1011	0.0842	0.0674	0.0505	0.0337	0.0168	0.0000	0.0000
/1000	<u>1.000</u>	<u>1.000</u>	<u>1.000</u>	<u>1.000</u>	<u>1.000</u>	<u>1.000</u>	<u>1.000</u>	<u>1.000</u>
Increased overall tax in \$	\$2.43	\$2.03	\$1.62	\$1.22	\$0.81	\$0.41	\$0.00	\$0.00

Data as of 9/24/2025

Data from Table 3, 2023 Final Equalization Factors

tentative county multiplier from IDOR as of 9/10/2025