AGENDA
REGULAR MEETING OF THE BOARD OF TRUSTEES OF THE VILLAGE OF FORSYTH, ILLINOIS
6:30 P.M.
TUESDAY, OCTOBER 21, 2025
VILLAGE HALL, 301 SOUTH ROUTE 51, FORSYTH, ILLINOIS

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

CONSENT AGENDA: Items listed under the Consent Agenda are considered to be routine in nature and will be acted upon by one motion and one vote. If separate action on any particular item is desired, the item will be removed from the Consent Agenda and will be considered separately.

1. APPROVAL OF MINUTES OF THE REGULAR MEETING OF OCTOBER 7, 2025
2. APPROVAL OF WARRANTS
3. APPROVAL OF TREASURER'S REPORT FOR THE MONTH OF SEPTEMBER 30, 2025

PUBLIC COMMENT: At this time, the public has the opportunity to express views or make comments to the Mayor and Board of Trustees on agenda items or any other Village issue. Comments must be limited to not more than three (3) minutes.

ADMINISTRATION REPORTS
1. LAW ENFORCEMENT REPORT
2. VILLAGE STAFF REPORTS

OLD BUSINESS
1. DISCUSSION AND POTENTIAL ACTION REGARDING GAMING WITHIN THE VILLAGE (VILLAGE ADMINISTRATOR JILL APPLEBEE)

NEW BUSINESS
1. DISCUSSION AND POTENTIAL ACTION REGARDING PYROTECNICO CONTRACT (VILLAGE ADMINISTRATOR JILL APPLEBEE)
2. DISCUSSION AND POTENTIAL ACTION REGARDING 2026 BUDGET (VILLAGE ADMINISTRATOR JILL APPLEBEE)

CLOSED SESSION: Potential topics include, but are not limited to:

5 ILCS 120/2(c)(1): The appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee, a specific individual who serves as an independent contractor in a park, recreational, or educational setting, or a volunteer of the public body or against legal counsel for the public body to determine its validity.

CONSIDERATION OF MATTERS ARISING FROM CLOSED SESSION
ADJOURNMENT

Topic: October 21, 2025 Village Board
Time: Oct 21, 2025 06:30 PM Central Time (US and Canada)
Join Zoom Meeting
https://us06web.zoom.us/j/84663202256
Meeting ID: 846 6320 2256
One tap mobile +13092053325,,84663202256# US

CONSENT AGENDA

ITEM 1

VILLAGE OF FORSYTH
PRIDE & PROGRESS

MINUTES OF A REGULAR MEETING OF THE BOARD OF TRUSTEES OF THE VILLAGE OF FORSYTH, ILLINOIS, HELD AT 6:30 P.M. ON TUESDAY, OCTOBER 7, 2025 AT FORSYTH VILLAGE HALL

CALL TO ORDER

Mayor Peck called the meeting to order at 6:30 P.M.

PLEDGE OF ALLEGIANCE

ROLL CALL
Upon a call of the roll, the following members were physically present: Mayor Jim Peck, Trustee Jim Ashby, Trustee Jeremy Shaw, Trustee Dave Wendt, Trustee Lauren Young, Trustee Chelsie Kidd

Absent: Trustee Jeff London

Staff Present: Village Administrator Jill Applebee, Village Clerk Cheryl Marty, Village Attorney Lisa Petrilli, Public Works Director Darin Fowler, Planning and Zoning Director Ryan Raleigh, Village Engineer Jeremy Buening, Village Treasurer Rhonda Stewart, Village Library Director Melanie Weigel

Others Present: Resident David Starbody

CONSENT AGENDA

1. APPROVAL OF MINUTES OF THE REGULAR MEETING OF SEPTEMBER 16, 2025
2. APPROVAL OF WARRANTS

MOTION

Trustee Wendt made a Motion to approve the Consent Agenda as presented and Trustee Young seconded the Motion.

Upon a call of the roll, the vote was as follows:

Yeas:	5 – Ashby, Wendt, Shaw, Young, Kidd
Nays:	0 – None
Absent:	1 – London

Motion declared carried.

PUBLIC COMMENT: At this time, the public has the opportunity to express views or make comments to the Mayor and Board of Trustees on agenda items or any other Village issue. Comments must be limited to not more than three (3) minutes.

None.

ADMINISTRATION REPORTS

1. Law Enforcement Report
   Sheriff Deputy Taylor had no incidents to report.

2. Village Staff Reports
   Mayor Peck said the newly paved bike paths look fantastic. He also said he would like to address the topic of gaming on a future agenda for discussion if all agreed, which they did. Trustee Young asked if we could suggest or encourage helmets for those riding e-bikes and Village Petrilli confirmed that is all we can do as we cannot mandate it by law. Trustee Wendt questioned why IDOT is cutting into the new Route 51 asphalt near the overpass. Public Works Director Fowler confirmed there was an area where it was holding water so a remedy was being made to resolve it.

OLD BUSINESS

1. ORDINANCE NUMBER 2025-21 AN ORDINANCE LEVYING TAXES FOR ALL CORPORATE PURPOSES FOR THE VILLAGE OF FORSYTH, MACON COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025 (VILLAGE ADMINISTRATOR JILL APPLEBEE)

   Village Administrator Applebee explained that the Village is required to state (set) the amount of the 2025 property tax levy at least 20 days before it is passed and this is the time for that vote. After a brief discussion, the Board agreed to the proposed tax levy at 4.9%.

   MOTION

   Trustee Wendt made a Motion to approve the setting of the 2025 tax levy at 4.9% as presented and Trustee Young seconded the Motion.

   Upon a call of the roll, the vote was as follows:

   Yeas: 5 – Ashby, Wendt, Shaw, Young, Kidd
   Nays: 0 – None
   Absent: 1 – London

   Motion declared carried.

2. DISCUSSION AND POTENTIAL ACTION REGARDING WATER SYSTEM IMPROVEMENTS PHASE 1 REBID RECOMMENDATION OF AWARD (VILLAGE ENGINEER JEREMY BUENING)

   Village Engineer Buening explained that four bids were received for the Water System Improvements Phase I project. The bids were competitive and the low bid was from Dynamic Industrial for $1,874,000.00. Chastain and Associates recommends accepting their bid based on their industry experience and quality reputation. A Board discussion ensued.

   MOTION

   Trustee Shaw made a Motion to approve the bid award to Dynamic Industrial not to exceed $1,874.000.00 as presented and Trustee Wendt seconded the Motion.

   Upon a call of the roll, the vote was as follows:

   Yeas: 5 – Ashby, Wendt, Shaw, Young, Kidd
   Nays: 0 – None
   Absent: 1 – London

   Motion declared carried.

NEW BUSINESS

1. ORDINANCE NUMBER 2025-23 AN ORDINANCE APPROVING VARINCE ALLOWING POLE BUILDING CONSTRUCTION ON THE PROPERTY LOCATED AT 619 WEAVER ROAD, FORSYTH, ILLINOIS (PLANNING AND ZONING DIRECTOR RYAN RALEIGH)

   Planning and Zoning Director Raleigh explained that Mr. Starbody of 619 W. Weaver Road in Forsyth has requested a variance to allow pole building construction on this property. The Planning and Zoning Commission voted 3-2 to approve the variance. The two negative votes were concerned that this would set a precedent, but Village Attorney Petrilli said a variance cannot legally set a precedent. Mr. Starbody briefly addressed the Board. A brief Board discussion followed.

   MOTION

   Trustee Wendt made a Motion to approve the Ordinance as presented and Trustee Kidd seconded the Motion.

Upon a call of the roll, the vote was as follows:

Yeas: 5 – Ashby, Wendt, Shaw, Young, Kidd
Nays: 0 – None
Absent: 1 – London

Motion declared carried.

2. DISCUSSION AND POTENTIAL ACTION REGARDING SCOREBOARD REPLACEMENT FOR PARK FIELDS 1, 2 AND 3 (PLANNING AND ZONING DIRECTOR RYAN RALEIGH)

Planning and Zoning Director Raleigh explained the various quotes received for replacement of scoreboards at Fields 1, 2 and 3. Staff recommended purchasing all three scoreboards from Daktronics for $37,947 with Bendsen Signs completing the installation at a cost of $14,998. This purchase would secure the equipment, with installation planned for Fields 1 and 2 immediately. Installation of Field 3 scoreboard will be deferred until the fence relocation is completed. The Board held a brief discussion on the topic.

MOTION

Trustee Wendt made a Motion to approve the scoreboards purchase from Daktronics not to exceed $37,947 as presented and Trustee Ashby seconded the Motion.

Upon a call of the roll, the vote was as follows:

Yeas: 5 – Ashby, Wendt, Shaw, Young, Kidd
Nays: 0 – None
Absent: 1 – London

Motion declared carried.

MOTION

Trustee Wendt made a Motion to approve the installation of new scoreboards from Bendsen Signs not to exceed $14,998 as presented and Trustee Young seconded the Motion.

Upon a call of the roll, the vote was as follows:

Yeas: 5 – Ashby, Wendt, Shaw, Young, Kidd
Nays: 0 – None
Absent: 1 – London

Motion declared carried.

3. DISCUSSION AND POTENTIAL ACTION REGARDING TIF BOUNDARY DISCUSSION (VILLAGE ADMINISTRATOR JILL APPLEBEE)

   Village Administrator Applebee explained she had received a request from a local developer to ask the Board to consider expanding the current TIF boundaries which were originally established in 2018. She outlined several reasons that doing so would benefit the Village but the main concern was the estimated cost of $19,500 with approximately four months to complete. The Board discussed the pros and cons of adding to the TIF. Trustees discussed which additional properties would be beneficial to the Village. All seemed in favor of increasing the TIF boundaries. Staff has direction from the Board to pursue and identify all properties that would be included. That information will be brought back to the Board at a future meeting.

   No Motion needed.

ADJOURNMENT

Trustee Wendt made the Motion to adjourn and Trustee Young seconded the Motion. All Board members agreed by voice vote, and the meeting was adjourned at 7:05 p.m.

By: Cheryl Marty
Village Clerk

CONSENT AGENDA

ITEM 2

PAYABLE TO / INV NO	G/L NUMBER	DESCRIPTION	AMOUNT	DISTR
01 AMAZON CAPITAL SERVICES			2417.85	
101725	01-10-917	RUDOLPH MARKET		255.33
101725	01-53-671	BOOKS		2162.52
01 JEFFERY ANDERSON			3100.00	
429	01-52-617	SEEDING & AERATION BALL FIELDS		3100.00
01 ARCHITECTURAL EXPRESSIONS, LLP			2041.25	
101725	01-11-549	393 WEAVER ROAD CODE REVIEW FEES		2041.25
01 ATLAS LOCK, INC.			612.00	
53692	01-41-652	OP SUPPLY		612.00
01 BABY TALK, INC.			240.00	
BT 092025 007	01-53-913	SEPT TALK TIMES		240.00
01 BAKER & TAYLOR, INC			555.57	
101725	01-53-671	BOOKS		162.78
101725-1	01-53-671	BOOKS		129.59
101725-2	01-53-671	BOOKS		263.20
01 BRITTON ELECTRONICS & AUTOMATI			6420.29	
2250720	51-00-512	REPLACE RADAR LEVEL TRANSMITTERS		6420.29
01 DEL BEILER			36780.00	
101725	30-00-885-2	VILLAGE HALL NEW ROOF		32140.00
101725-1	30-00-885-3	FIELD 4 PRESS BOX NEW ROOF		2320.00
101725-2	30-00-885-3	FIELD 5 PRESS BOX NEW ROOF		2320.00
01 HEALTH CARE SERVICE CORPORATIO			25274.07	
101725	01-11-451	NOV '25 HEALTH INSURANCE		912.01
101725	01-11-451	NOV '25 HEALTH INSURANCE		1596.02
101725	01-11-451	NOV '25 HEALTH INSURANCE		912.01
101725	01-11-451	NOV '25 HEALTH INSURANCE		912.01
101725	01-11-451	NOV '25 HEALTH INSURANCE		912.01
101725	01-52-451	NOV '25 HEALTH INSURANCE		1596.02
101725	01-52-451	NOV '25 HEALTH INSURANCE		912.01
101725	01-52-451	NOV '25 HEALTH INSURANCE		1493.42
101725	01-52-451	NOV '25 HEALTH INSURANCE		1493.42
101725	01-52-451	NOV '25 HEALTH INSURANCE		2177.42
101725	01-53-451	NOV '25 HEALTH INSURANCE		2177.42
101725	01-53-451	NOV '25 HEALTH INSURANCE		912.01
101725	01-53-451	NOV '25 HEALTH INSURANCE		2177.42
101725	01-41-451	NOV '25 HEALTH INSURANCE		912.01
101725	01-41-451	NOV '25 HEALTH INSURANCE		2177.42
101725	01-41-451	NOV '25 HEALTH INSURANCE		912.01
101725	51-00-451	NOV '25 HEALTH INSURANCE		2177.42
101725	52-00-451	NOV '25 HEALTH INSURANCE		912.01
01 CHARD SNYDER			1000.00	
101725	01-11-549	G. HOFFMAN HRA DEDUCTIBLE		1000.00
01 BRANUM RECYCLING, INC			450.00	
000989	01-41-578	RECYCLE WOOD CHIPS		450.00
01 BROWN'S TRUCK ACCESSORIES INC			105.00	
101725	01-41-652	OP SUPPLY-HITCH BAR		105.00

PAYABLE TO / INV NO	G/L NUMBER	DESCRIPTION	AMOUNT	DISTR
01 CORN BELT ENERGY CORPORATION			2760.06	
101725	51-00-571	WELL #6 UTILITIES		2063.54
101725-1	51-00-571	SEPT '25 WELL #7 UTILITIES		696.52
01 CHARD SNYDER			127.97	
10963AA	01-11-549	SEPT '25 HRA/COBRA INSURANCE		6.74
10963AA	01-11-549	SEPT '25 HRA/COBRA INSURANCE		6.74
10963AA	01-11-549	SEPT '25 HRA/COBRA INSURANCE		6.74
10963AA	01-11-549	SEPT '25 HRA/COBRA INSURANCE		6.73
10963AA	01-11-549	SEPT '25 HRA/COBRA INSURANCE		6.73
10963AA	01-11-549	SEPT '25 HRA/COBRA INSURANCE		6.73
10963AA	01-11-549	SEPT '25 HRA/COBRA INSURANCE		6.73
10963AA	01-11-549	SEPT '25 HRA/COBRA INSURANCE		6.73
10963AA	01-11-549	SEPT '25 HRA/COBRA INSURANCE		6.73
10963AA	01-11-549	SEPT '25 HRA/COBRA INSURANCE		6.73
10963AA	01-11-549	SEPT '25 HRA/COBRA INSURANCE		6.73
10963AA	01-11-549	SEPT '25 HRA/COBRA INSURANCE		6.73
10963AA	01-11-549	SEPT '25 HRA/COBRA INSURANCE		6.74
10963AA	01-11-549	SEPT '25 HRA/COBRA INSURANCE		6.74
10963AA	01-11-549	SEPT '25 HRA/COBRA INSURANCE		6.74
10963AA	01-11-549	SEPT '25 HRA/COBRA INSURANCE		6.74
10963AA	01-11-549	SEPT '25 HRA/COBRA INSURANCE		6.74
10963AA	01-11-549	SEPT '25 HRA/COBRA INSURANCE		6.74
10963AA	01-11-549	SEPT '25 HRA/COBRA INSURANCE		6.74
01 CENTRAL ILLINOIS AG			2973.64	
W29334	01-41-512	EQUIP SERVICE KUBOTA		2973.64
01 CIVIC PLUS			496.13	
351474	01-11-556	ONLINE CODE HOSTING RENEWAL		496.13
01 CONSTELLATION NEWENERGY INC.			6519.79	
715592363701	01-41-572	SEPT '25 STREET LIGHTING		6412.67
71559249101	01-41-572	SEPT '25 ENTRANCE SIGNS		107.12
01 COMCAST CABLE			995.60	
101725	01-11-552	VH PHONE/INTERNET SERVICES		396.42
101725	01-41-552	PW PHONE/INTERNET SERVICES		293.47
101725	51-00-552	WTR PHONE/INTERNET SERVICES		305.71
01 CONFIDENTIAL ON SITE PAPER SHR			65.86	
163507	01-11-549	SHREDDING SERVICES		65.86
01 CONXXUS			514.00	
INV-326742	01-52-549	CONCESSION STAND OCT '25 INTERNET		153.00
INV-326763	01-52-549	ANNOUNCERS BOOTH OCT '25 INTERNET		153.00
INV-326913	01-53-552	LIB OCT '25 INTERNET		104.00
INV-339956	01-11-552	VH OCT '25 INTERNET		104.00
01 AHW LLC CLINTON			345.80	
12237615	01-41-612	EQUIP MAINT-LEAF VAC		319.39
12239619	01-52-612	EQUIP MAINT		26.41
01 DELTA DENTAL OF ILLINOIS-RISK			454.75	
101725	01-11-451	NOV '25 DENTAL INSURANCE		26.75

PAYABLE TO INV NO	G/L NUMBER	DESCRIPTION	AMOUNT	DISTR
101725	01-11-451	NOV '25 DENTAL INSURANCE		26.75
101725	01-11-451	NOV '25 DENTAL INSURANCE		26.75
101725	01-11-451	NOV '25 DENTAL INSURANCE		26.75
101725	01-52-451	NOV '25 DENTAL INSURANCE		26.75
101725	01-52-451	NOV '25 DENTAL INSURANCE		26.75
101725	01-52-451	NOV '25 DENTAL INSURANCE		26.75
101725	01-52-451	NOV '25 DENTAL INSURANCE		26.75
101725	01-52-451	NOV '25 DENTAL INSURANCE		26.75
101725	01-53-451	NOV '25 DENTAL INSURANCE		26.75
101725	01-53-451	NOV '25 DENTAL INSURANCE		26.75
101725	01-53-451	NOV '25 DENTAL INSURANCE		26.75
101725	01-41-451	NOV '25 DENTAL INSURANCE		26.75
101725	01-41-451	NOV '25 DENTAL INSURANCE		26.75
101725	01-41-451	NOV '25 DENTAL INSURANCE		26.75
101725	51-00-451	NOV '25 DENTAL INSURANCE		26.75
101725	52-00-451	NOV '25 DENTAL INSURANCE		26.75
01 TYROLT, INC			363336.03	
12873	30-00-892	MALL BIKE PATH REHAB		363336.03
01 EBSCO INFORMATION SERVICES			1781.52	
1777762	01-53-672	SUBSCRIPTIONS		1601.02
1807797	01-53-672	SUBSCRIPTION		180.50
01 ELWIN TREE FARM, INC			9600.00	
101725	01-52-617-1	PARK LANDSCAPING		4600.00
101725-1	01-52-617-1	PARK LANDSCAPING		5000.00
01 ESTECH SYSTEMS INC.			271.53	
234991	01-11-552	VH OCT '25 PHONES		271.53
01 CENGAGE LEARNING INC/GALE			147.72	
999101505615	01-53-671	BOOKS		62.97
999101534079	01-53-671	BOOKS		31.50
999101554257	01-53-671	BOOKS		53.25
01 GREGORY CLOSS			60.00	
101725	01-11-547	1289 RAPTOR LN ELECTRIC INSPECTION		60.00
01 IL. GOVERNMENT FINANCE OFFICER			150.00	
101725	01-11-560	R. STEWART MEMBERSHIP RENEWAL		150.00
01 HACH COMPANY			3317.10	
321537255	51-00-612	EQUIP MAINT PH CONTROLLER		3317.10
01 HIGHLAND PLAZA			19.14	
101725	51-00-929	CR BAL ON 1260 S RTE 51 SUITE C		19.14
01 ILLINOIS SECTION AMERICAN			311.00	
200099366	51-00-560	CLASS FOR MIKE DANIELS		209.00
200099499	51-00-560	CLASS FOR D. FOWLER		102.00
01 ILLINOIS PROTECTIVE OFFICIALS			50.00	
101725	01-41-560	ANNUAL MEMBERSHIP FEE FOWLER/RALEIG		50.00
01 JACOB & KLEIN, LTD.			1501.10	
101725	18-00-549	3RD QTR TIF FEES		1501.10
01 JANVRIN PLUMBING INC			550.00	
6743	51-00-549	REPLACE BROKEN CURB STOP & CURB BOX		550.00

PAYABLE TO / INV NO	G/L NUMBER	DESCRIPTION	AMOUNT	DISTR
01 LINCOLN FINANCIAL GROUP			293.82	
101725	01-11-451	NOV '25 LIFE/ADD/STD INSURANCE		16.53
101725	01-11-451	NOV '25 LIFE/ADD/STD INSURANCE		16.53
101725	01-11-451	NOV '25 LIFE/ADD/STD INSURANCE		16.53
101725	01-11-451	NOV '25 LIFE/ADD/STD INSURANCE		16.53
101725	01-52-451	NOV '25 LIFE/ADD/STD INSURANCE		12.81
101725	01-52-451	NOV '25 LIFE/ADD/STD INSURANCE		16.53
101725	01-52-451	NOV '25 LIFE/ADD/STD INSURANCE		16.53
101725	01-52-451	NOV '25 LIFE/ADD/STD INSURANCE		16.53
101725	01-52-451	NOV '25 LIFE/ADD/STD INSURANCE		16.53
101725	01-53-451	NOV '25 LIFE/ADD/STD INSURANCE		16.53
101725	01-53-451	NOV '25 LIFE/ADD/STD INSURANCE		16.53
101725	01-53-451	NOV '25 LIFE/ADD/STD INSURANCE		16.53
101725	01-53-451	NOV '25 LIFE/ADD/STD INSURANCE		16.53
101725	01-41-451	NOV '25 LIFE/ADD/STD INSURANCE		16.53
101725	01-41-451	NOV '25 LIFE/ADD/STD INSURANCE		16.53
101725	01-41-451	NOV '25 LIFE/ADD/STD INSURANCE		16.53
101725	51-00-451	NOV '25 LIFE/ADD/STD INSURANCE		16.53
101725	52-00-451	NOV '25 LIFE/ADD/STD INSURANCE		16.53
01 LOCIS			228.00	
50187	01-11-554	W2 & 1099 FORMS FOR 2025		228.00
01 LOWE'S COMPANIES, INC.			30.36	
101725	01-41-652	OP SUPPLIES		30.36
01 MAROA-FORSYTH SCHOOL DISTRICT			94091.33	
101725	01-11-999-7	JULY '25 NON HOME RULE TAX		94091.33
01 MANSFIELD POWER & GAS LLC			20.96	
MNS346137	01-41-571	SEPT '25 GAS UTILIITES		1.53
MNS346137	01-53-571	SEPT '25 GAS UTILIITES		3.07
MNS346137	51-00-571	SEPT '25 GAS UTILIITES		16.36
01 MENARDS			845.94	
101725	01-41-612	EQUIP MAINT SUPPLIES		152.88
101725	01-52-652	OP SUPPLIES		112.32-
101725	01-41-652	OP SUPPLIES		341.17
101725	01-52-612	EQUIP MAINT SUPPLIES		40.98
101725	51-00-652	OP SUPPLIES		78.20
101725	01-52-653	SMALL TOOLS		40.87
101725	01-41-653	SMALL TOOLS		194.70
101725	01-11-611	BLDG MAINT SUPPLIES		109.46
01 MAROA FORSYTH COMMUNITY CLUB			150.00	
101725	01-10-917	POLAR EXPRESS CARDBOARD CHARACTERS		150.00
01 MISSISSIPPI LIME COMPANY			15815.47	
CD116942	51-00-656	CHEMICALS LIME		5522.34
CD138388	51-00-656	CHEMICALS LIME		5944.31
CD139869	51-00-656	CHEMICALS LIME		4348.82
01 VERIZON WIRELESS			225.78	
6125161937	01-41-552	SEPT '25 CELL PHONES		36.01

PAYABLE TO / INV NO	G/L NUMBER	DESCRIPTION	AMOUNT	DISTR
6125161937	01-52-552	SEPT '25 CELL PHONES		39.25
6125161937	51-00-552	SEPT '25 CELL PHONES		111.27
6125161937	52-00-552	SEPT '25 CELL PHONES		39.25
01 NAPA AUTO PARTS			11.98	
148434	01-41-613	VEHICLE MAINT		11.98
01 PRAIRIE COMPUTER NETWORK SOLUT			1836.39	
1585	01-11-651-1	LAPTOP		1836.39
01 PETALS GIFT SHOP			1875.00	
73340	01-10-917	SWEATSHIRTS FOR RUDOLPH MARKET		1875.00
01 PAYMENT SERVICE NETWORK, INC			850.46	
316985	51-00-549-2	W/S ONLINE FEES FOR SEPT '25		425.23
316985	52-00-549-2	W/S ONLINE FEES FOR SEPT '25		425.23
01 ILLINOIS MUNICIPAL LEAGUE			88105.59	
101725	01-11-594	2026 YEARLY LIABILITY INSURANCE		88105.59
01 SAM'S CLUB/GECF			509.13	
101725	01-41-654	JANITORIAL SUPPLIES		72.20
101725	01-11-651	OFFICE SUPPLIES		128.44
101725	01-53-913	PROGRAMMING		288.51
101725	01-53-654	JANITORIAL SUPPLIES		19.98
01 SANITARY DISTRICT			27407.26	
25-0003903	52-00-578	SEPT '25 SEWER DISCHARGE FEE		27407.26
01 MACON COUNTY SHERIFF/			157914.68	
101725	01-11-535	3RD QTR DEPUTY SERVICES		157914.68
01 SORLING, NORTHRUP, HANNA, CULL			7437.50	
232693	01-11-533	SEPT '25 LEGAL SERVICES		7437.50
01 IMPERIAL DADE			302.50	
39101356	01-41-654	JANITORIAL SUPPLIES		302.50
01 STOLLEY TERMITE & PEST CONTROL			110.00	
101725	01-11-511	VH MONTHLY BUG SPRAY		45.00
101725-1	01-53-511	LIB MONTHLY BUG SPRAY		65.00
01 SULLIVAN CONTRACTORS			107291.11	
101725-2	30-00-898	FORSYTH ACCESS ROAD OF CH 20		107291.11
01 MOVIE LICENSING USA			562.00	
BO 2584894	01-10-917	MOVIE FOR RUDOLPH MARKET		562.00
01 THE ECONOMIC DEVELOPMENT GROUP			6004.40	
101725	18-00-549	3RD QTR TIF FEES		6004.40
01 UTILITY SUPPLY OF AMERICA, INC			1318.85	
INV00849899	51-00-656	LAB CHEMICALS		1318.85
01 VISION SERVICE PLAN			157.60	
101725	01-11-451	NOV '25 VISION INSURANCE		9.85
101725	01-11-451	NOV '25 VISION INSURANCE		9.85
101725	01-11-451	NOV '25 VISION INSURANCE		9.85
101725	01-11-451	NOV '25 VISION INSURANCE		9.85
101725	01-52-451	NOV '25 VISION INSURANCE		9.85
101725	01-52-451	NOV '25 VISION INSURANCE		9.85
101725	01-52-451	NOV '25 VISION INSURANCE		9.85
101725	01-52-451	NOV '25 VISION INSURANCE		9.85

PAYABLE TO / INV NO	G/L NUMBER	DESCRIPTION	AMOUNT	DISTR
101725	01-53-451	NOV '25 VISION INSURANCE		9.85
101725	01-53-451	NOV '25 VISION INSURANCE		9.85
101725	01-53-451	NOV '25 VISION INSURANCE		9.85
101725	01-41-451	NOV '25 VISION INSURANCE		9.85
101725	01-41-451	NOV '25 VISION INSURANCE		9.85
101725	01-41-451	NOV '25 VISION INSURANCE		9.85
101725	51-00-451	NOV '25 VISION INSURANCE		9.85
101725	52-00-451	NOV '25 VISION INSURANCE		9.85
01 WAL-MART			139.83	
101725	01-53-913	PROGRAMMING		139.83
01 WASTE MANAGEMENT SERVICES INC			1079.90	
0205731-2754-3	01-41-578	OCT '25 PARK TRASH SERVICE		354.05
0671849-2477-6	01-53-578	LIB OCT '25 TRASH SERVICE		179.92
0671849-2477-6	01-52-578	LIB OCT '25 TRASH SERVICE		269.89
1795290-2477-2	01-41-578	PW OCT '25 TRASH SERVICE		276.04
01 WATTS COPY SYSTEM			671.17	
40276936	01-53-512	SEPT '25 LIB COPIER RENTAL		242.68
40335330	01-11-512	VH COPIER RENTAL SEPT '25		273.05
40335330	01-41-512	PW COPIER RENTAL SEPT '25		155.44
01 WILLIAM RUSSELL STUART			60.00	
101725	01-11-547	312 HICKORY PT RD ELECTRIC INSPECTI		60.00
** TOTAL CHECKS TO BE ISSUED			990691.78	

FUND INV NO	G/L NUMBER	DESCRIPTION	AMOUNT	DISTR
GENERAL FUND			413263.03	
TIF DISTRICT FUND			7505.50	
CAPITAL PROJECT FUND			507407.14	
WATER OPERATIONS			33679.23	
SEWER OPERATIONS			28836.88	
*** GRAND TOTAL ***			990691.78	
TOTAL FOR REGULAR CHECKS:			974,876.31	
TOTAL FOR DIRECT PAY VENDORS:			15,815.47	

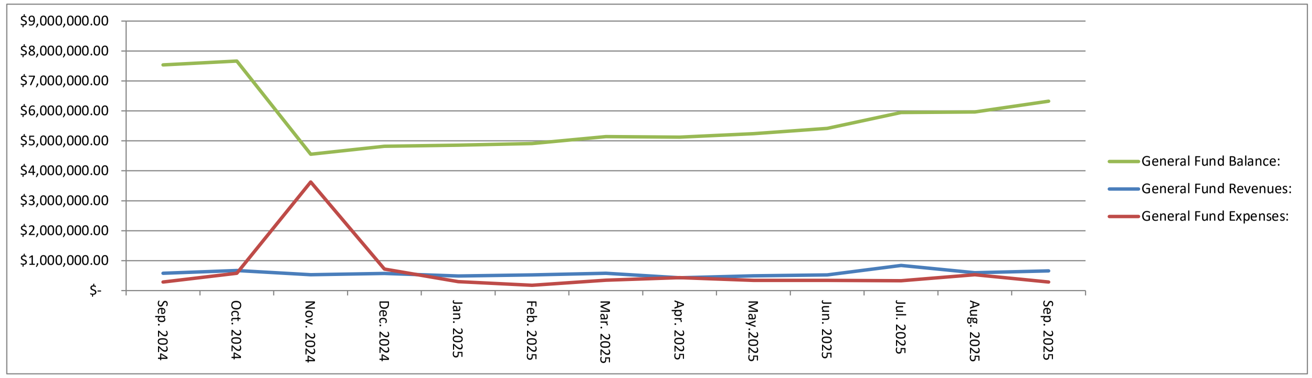
CONSENT AGENDA

ITEM 3

VILLAGE OF FORSYTH
MONTHLY TREASURER'S REPORT
for September 30, 2025 which is 75% into the budget year

GENERAL FUND:

Month:	General Fund Revenues:	General Fund Expenses:	General Fund Balance:
Sep. 2024	$ 577,546.64	$ 287,078.25	$ 7,538,328.68
Oct. 2024	$ 669,228.00	$ 578,481.75	$ 7,665,074.93
Nov. 2024	$ 529,989.40	$ 3,626,874.56	$ 4,553,189.77
Dec. 2024	$ 571,878.42	$ 717,209.95	$ 4,819,800.58
Jan. 2025	$ 488,166.79	$ 301,170.55	$ 4,853,035.23
Feb. 2025	$ 525,203.37	$ 177,467.07	$ 4,909,590.78
Mar. 2025	$ 578,231.58	$ 349,619.26	$ 5,139,203.10
Apr. 2025	$ 427,696.23	$ 434,550.57	$ 5,122,348.76
May.2025	$ 492,482.17	$ 343,229.97	$ 5,240,600.96
Jun. 2025	$ 524,041.42	$ 338,394.24	$ 5,417,660.52
Jul. 2025	$ 839,453.29	$ 328,317.32	$ 5,944,682.66
Aug. 2025	$ 596,457.96	$ 527,867.14	$ 5,963,961.76
Sep. 2025	**$ 656,544.73**	**$ 287,301.21**	**$ 6,324,205.28**

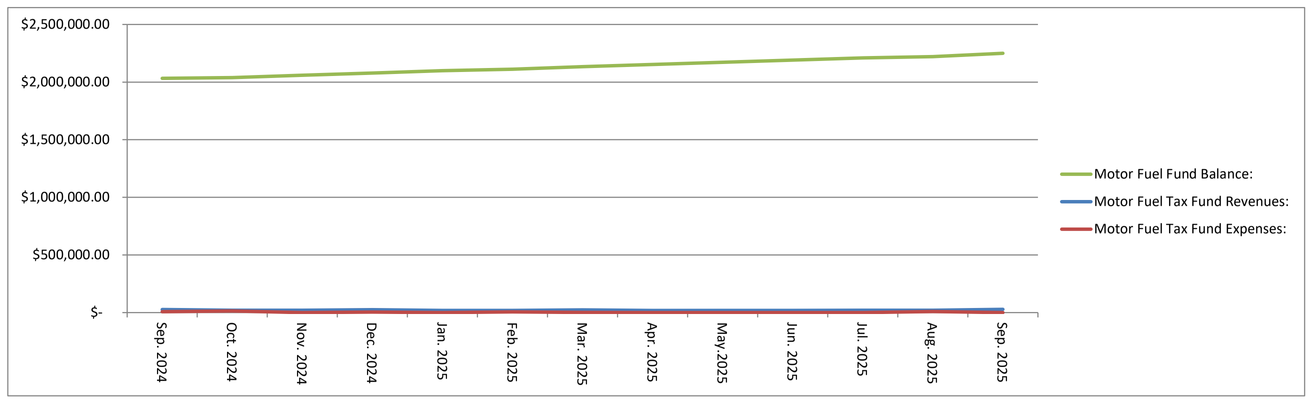


Revenues: Increased when comparing September 2025 with September 2024; In September 2025, the Village received their third property tax installment in the amount of $113,686.07 making the total received $459,449.58 (2024 our second installment was $62,221.55 making the total received $369,080.45). Property Tax, and Sales tax were higher compared to this time last year. This makes up the majority of the increase. Additional notes regarding the fund balance; At the end of September 2025, the village has a total of $400,000.00 invested in two different cd's (2-$200,000.00 for 5 months at 4.01% rate). The two cd's are part of the fund balance outlined above.

Expenses: Increased when comparing September 2025 with September 2024: In September 2025, utilities, janitorial supplies, fuel, equipment maintenance, and building maintenance were higher compared September 2024. This makes up the majority of the increase. At the end of September 2025 **the water fund owes the general fund a total of $430,000.00** ($70,000.00 from May 2025 + $60,000.00 from June 2025 + $60,000.00 form July 2025 + $140,000.00 from August 2025 + $100,000.00 from September 2025). If the water fund did not owe the general fund balance would have been $6,754,205.28 at the end of September 2025.

MOTOR FUEL TAX FUND:

Month:	Motor Fuel Tax Fund Revenues:	Motor Fuel Tax Fund Expenses:	Motor Fuel Fund Balance:
Sep. 2024	$ 25,952.92	$ 7,383.20	$ 2,032,690.03
Oct. 2024	$ 20,267.37	$ 14,107.60	$ 2,038,849.80
Nov. 2024	$ 20,005.11	$ -	$ 2,058,854.91
Dec. 2024	$ 24,848.11	$ 4,774.73	$ 2,078,928.29
Jan. 2025	$ 19,404.85	$ -	$ 2,098,333.14
Feb. 2025	$ 18,565.87	$ 5,466.97	$ 2,111,432.04
Mar. 2025	$ 23,441.32	$ 624.00	$ 2,134,249.36
Apr. 2025	$ 18,385.46	$ -	$ 2,152,634.82
May.2025	$ 18,998.42	$ -	$ 2,171,633.24
Jun. 2025	$ 19,047.91	$ -	$ 2,190,681.15
Jul. 2025	$ 19,604.98	$ -	$ 2,210,286.13
Aug. 2025	$ 20,021.08	$ 8,594.40	$ 2,221,712.81
Sep. 2025	**$ 28,176.33**	**$ -**	**$ 2,249,889.14**

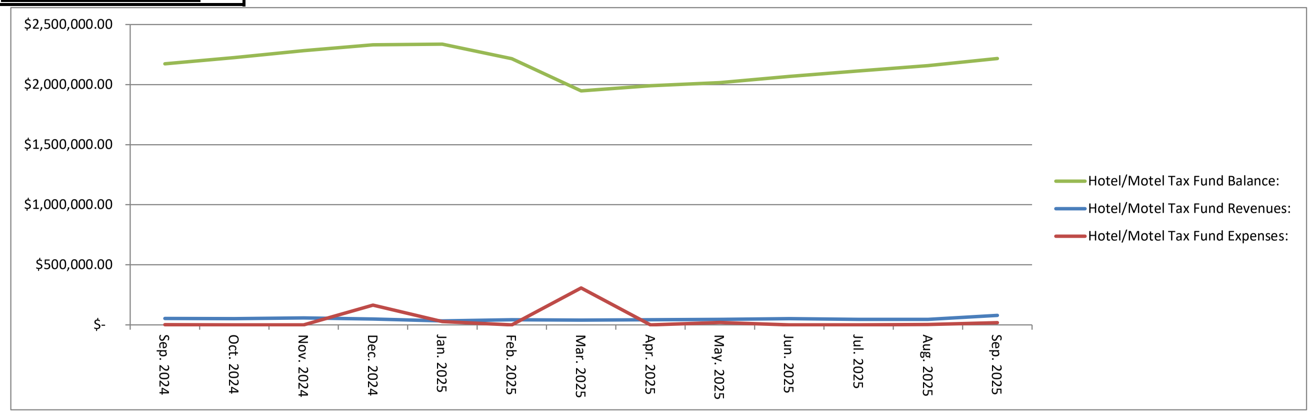


Revenues: Increased when comparing September 2025 with September 2024; The Motor Fuel Tax and the Transportation Renewal Fund revenues are received from the state based upon the amount they collect and the Village's population 3,734. In 2020, 2021, 2022 the Village received a total of $230,004.72 for "The REBUILD Illinois Bond Funds" and must be tracked separate from the other MFT funds our current balance is $52,724.51 ($230,004.72 REBUILD Illinois Bond Funds + $14,756.68 bank interest - $51,841.63 us route 51 expenses - Moon/Elwood sidewalks $54,783.53 - Barnett Ave reconstruction $ 85,411.73= $52,724.51). The expenses were approved with resolution 1-2024, and the fund balance will need to be expensed by 7/1/2025. IDOT recommended the Village send in invoices from Moon/Elwood sidewalks and Barnett Ave reconstruction to go towards the REBUILD Illinois Bond Funds (the invoices were sent to IDOT as recommended). IDOT does not believe the Village will receive any invoices from the us route 51 project until 2026 and the REBUILD Illinois Bond Funds were to be expensed by 07/01/2025. The bank/CD interest is were higher compared to this time last year. This makes up the majority of the increase. Additional notes regarding the fund balance; At the end of September 2025 the village has a total of $400,000.00 invested in two different cd's (2- $200,000.00 for 5 months at 4.01% rate). The two cd's are part of the fund balance outlined above.

Expenses: Decreased when comparing September 2025 with September 2024; In September 2024 the Barnett Ave Reconstruction Engineering services occurred and in September 2025 there were no expenses. This makes up the majority of the decrease.

HOTEL/MOTEL FUND:

Month:	Hotel/Motel Tax Fund Revenues:	Hotel/Motel Tax Fund Expenses:	Hotel/Motel Tax Fund Balance:
Sep. 2024	$ 53,500.82	$ 1,495.00	$ 2,173,050.49
Oct. 2024	$ 51,643.53	$ -	$ 2,224,694.02
Nov. 2024	$ 57,906.69	$ -	$ 2,282,600.71
Dec. 2024	$ 48,873.55	$ 163,989.76	$ 2,331,474.26
Jan. 2025	$ 33,163.49	$ 28,000.00	$ 2,336,637.75
Feb. 2025	$ 42,401.34	$ -	$ 2,215,049.33
Mar. 2025	$ 40,056.57	$ 307,357.74	$ 1,947,748.16
Apr. 2025	$ 42,823.71	$ -	$ 1,990,571.87
May. 2025	$ 46,042.44	$ 20,097.50	$ 2,016,516.81
Jun. 2025	$ 52,322.89	$ -	$ 2,068,839.70
Jul. 2025	$ 45,217.06	$ 307.71	$ 2,113,749.05
Aug. 2025	$ 46,211.80	$ 2,500.00	$ 2,157,460.85
Sep. 2025	**$ 79,053.73**	**$ 18,918.50**	**$ 2,217,596.08**

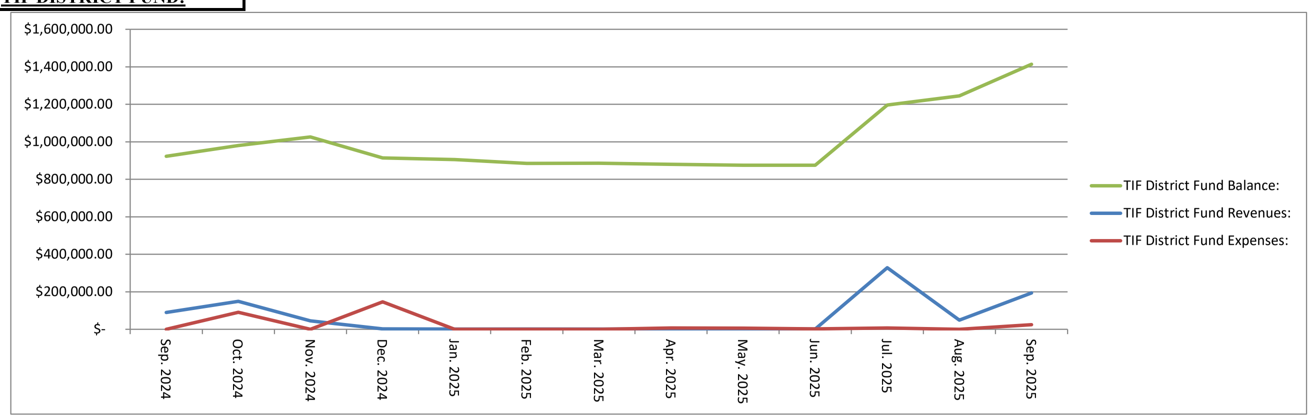


Revenues: Increased when comparing September 2025 with September 2024; At the end of September 2025 all of the hotel/motel are current. The hotel/motel tax revenues were for the month of August '25 (paid to the village in September 2025). The bank/cd interest were higher and the hotel revenues were high because of the farm progress occurred in August 2025. This makes up the majority of the increase. Additional notes regarding the fund balance; At the end of September 2025 the village has a total of $1,400,000.00 invested in seven different cd's (2- $200,000.00 for 13 months at 3.33% and 5-$200,000.00 for 5 months at 4.01% rate). The seven cd's are part of the fund balance outlined above.

Expenses: Increased when comparing September 2025 with September 2024. At the end of September 2025 the village paid for the farm progress contribution and cameras for parking lot C were expensed. This makes up the majority of the increase.

TIF DISTRICT FUND:

Month:	TIF District Fund Revenues:	TIF District Fund Expenses:	TIF District Fund Balance:
Sep. 2024	$ 90,107.69	$ -	$ 922,986.23
Oct. 2024	$ 148,698.89	$ 91,126.51	$ 980,558.61
Nov. 2024	$ 45,262.78	$ -	$ 1,025,821.39
Dec. 2024	$ 2,060.39	$ 146,455.84	$ 913,965.90
Jan. 2025	$ 1,659.25	$ -	$ 905,361.09
Feb. 2025	$ 1,480.10	$ -	$ 884,565.29
Mar. 2025	$ 1,615.24	$ -	$ 886,180.53
Apr. 2025	$ 1,557.15	$ 7,505.50	$ 880,232.18
May. 2025	$ 1,545.90	$ 6,508.00	$ 875,270.08
Jun. 2025	$ 1,595.19	$ 1,800.00	$ 875,065.27
Jul. 2025	$ 328,458.40	$ 7,505.50	$ 1,196,018.17
Aug. 2025	$ 48,651.01	$ -	$ 1,244,669.18
Sep. 2025	**$ 194,053.94**	**$ 25,000.00**	**$ 1,413,723.12**



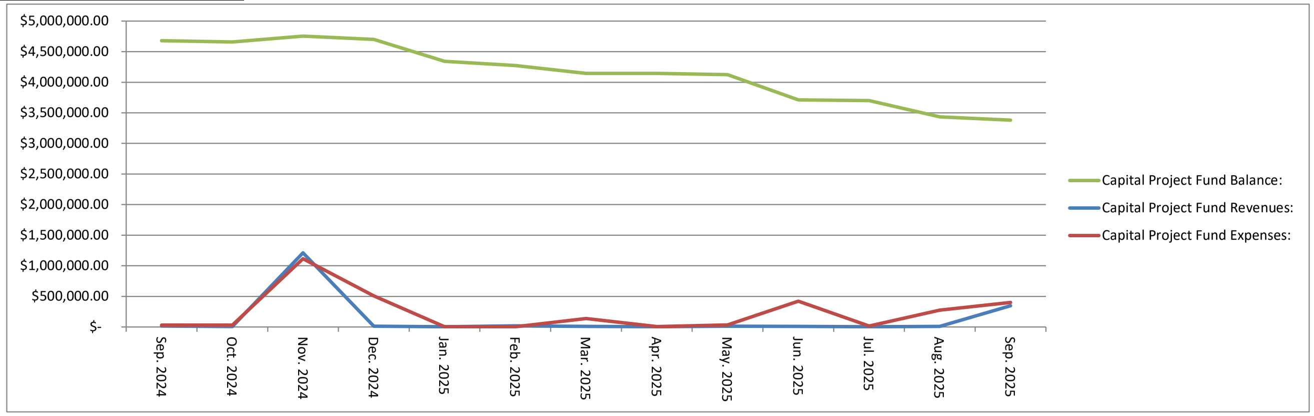
Revenues: Increased when comparing September 2025 with September 2024; In September 2025 the Village received their third TIF property tax installment in the amount of $191,590.88 making the total received $564,673.58 (2024 our third installment was $88,097.11 making the total $380,097.11). This makes up the majority of the increase.

Expenses: Increased when comparing September 2025 with September 2024; In September 2025 the village paid for a redevelopment agreement and no expenses occurred in September 2024. This makes up the majority of the increase.

VILLAGE OF FORSYTH
MONTHLY TREASURER'S REPORT
for September 30, 2025 which is 75% into the budget year

CAPITAL PROJECT FUND:

Month:	Capital Project Fund Revenues:	Capital Project Fund Expenses:	Capital Project Fund Balance:
Sep. 2024	$ 16,788.73	$ 29,927.97	$ 4,680,859.37
Oct. 2024	$ 7,278.48	$ 30,717.49	$ 4,657,420.36
Nov. 2024	$ 1,211,927.33	$ 1,115,445.23	$ 4,753,902.46
Dec. 2024	$ 13,716.53	$ 507,334.60	$ 4,699,286.14
Jan. 2025	$ 4,577.52	$ 3,750.00	$ 4,341,226.91
Feb. 2025	$ 17,489.76	$ 4,368.75	$ 4,274,232.92
Mar. 2025	$ 11,093.13	$ 138,807.54	$ 4,146,518.51
Apr. 2025	$ 3,953.55	$ 6,150.00	$ 4,144,322.06
May. 2025	$ 13,842.46	$ 34,831.46	$ 4,123,333.06
Jun. 2025	$ 9,437.47	$ 420,964.41	$ 3,711,806.12
Jul. 2025	$ 4,037.57	$ 16,783.30	$ 3,699,060.39
Aug. 2025	$ 9,358.90	$ 274,451.59	$ 3,433,967.70
Sep. 2025	**$ 347,102.70**	**$ 400,490.60**	**$ 3,380,579.80**

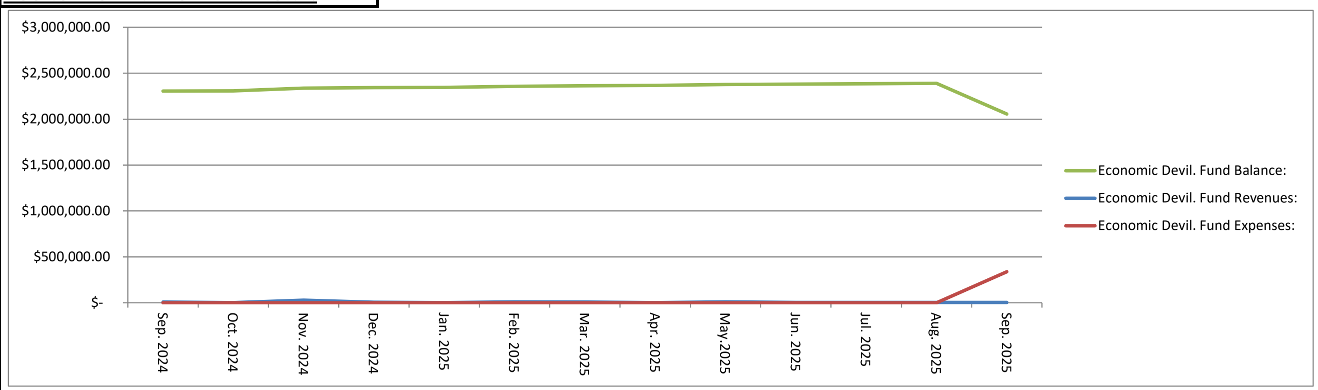


Revenues: Increased when comparing September 2025 with September 2024; In September 2025 a partial interfund transferred from the Economic Development Fund into the Capital Fund for the for the Prairie Winds projects (n/s road, storm sewer, water/sewer utilities). This makes up the majority of the increase. Additional notes regarding the fund balance; At the end of September 2025 the village has a total of $1,500,000.00 invested in six different cd's (3- $300,000.00 for 91 days at 3.01% rate and 3-$200,000.00 for 91 days at 3.01% rate). The six cd's are part of the fund balance outlined above.

Expenses: Increased when comparing September 2025 with September 2024; In September 2025 new mower purchase, Well 7, Veteran's Pavilion metal roof, and Prairie Winds Development projects expenses were higher compared to this time last year. This makes up the majority of the increase.

ECONOMIC DEVELOPMENT FUND:

Month:	Economic Devil. Fund Revenues:	Economic Devil. Fund Expenses:	Economic Devil. Fund Balance:
Sep. 2024	$ 7,623.30	$ -	$ 2,305,756.26
Oct. 2024	$ 2,382.04	$ -	$ 2,308,138.30
Nov. 2024	$ 28,621.93	$ -	$ 2,336,760.23
Dec. 2024	$ 6,945.16	$ -	$ 2,343,705.39
Jan. 2025	$ 2,174.33	$ -	$ 2,345,879.72
Feb. 2025	$ 10,895.73	$ -	$ 2,356,775.45
Mar. 2025	$ 7,046.47	$ -	$ 2,363,821.92
Apr. 2025	$ 2,745.52	$ -	$ 2,366,567.44
May.2025	$ 10,584.94	$ -	$ 2,377,152.38
Jun. 2025	$ 4,510.23	$ -	$ 2,381,662.61
Jul. 2025	$ 4,348.15	$ -	$ 2,386,010.76
Aug. 2025	$ 4,190.38	$ -	$ 2,390,201.14
Sep. 2025	**$ 3,872.20**	**$ 338,260.76**	**$ 2,055,812.58**



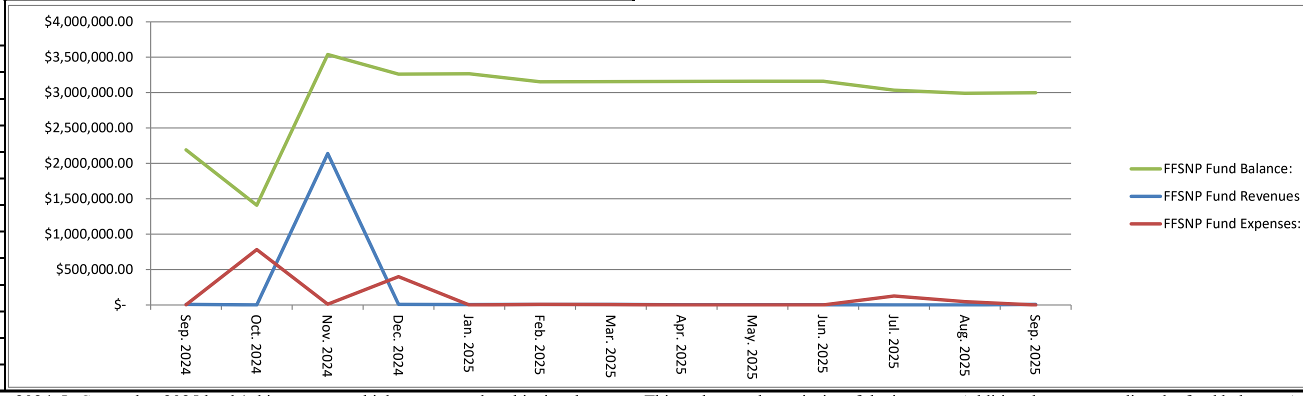
Revenues: Decreased when comparing September 2025 with September 2024; In September 2025 bank interest were lower compared to this time last year. This makes up the majority of the decrease. Additional notes regarding the fund balance; At the end of September 2025 there were no CD investments. This was done in preparation of funds needed for the Prairie Winds north/South road, storm sewer, water/sewer utilities projects.

Expenses: Increased when comparing September 2025 with September 2024; In September 2025 an inter fund transfer in the amount of $338,260.76 was completed from Economic Development Fund to the Capital Fund for the Prairie Winds projects (north/south road, storm sewer, water/sewer utilities). An interfund transfer from the Economic Development to the Capital Fund in the amount of $1,830,000.00 is in the 2025 budget). This makes up the majority of the increase.

VILLAGE OF FORSYTH
MONTHLY TREASURER'S REPORT
for September 30, 2025 which is 75% into the budget year

FORSYTH FAMILY SPORTS/NATURE PARK (FFSNP) FUND:

Month:	FFSNP Fund Revenues	FFSNP Fund Expenses:	FFSNP Fund Balance:
Sep. 2024	$ 8,280.05	$ 3,920.43	$ 2,190,802.84
Oct. 2024	$ 1,323.36	$ 782,912.07	$ 1,409,214.13
Nov. 2024	$ 2,139,846.66	$ 10,445.94	$ 3,538,614.85
Dec. 2024	$ 9,662.56	$ 400,073.82	$ 3,262,198.14
Jan. 2025	$ 4,577.52	$ -	$ 3,265,864.86
Feb. 2025	$ 8,492.62	$ 8,252.77	$ 3,153,020.96
Mar. 2025	$ 8,205.30	$ 6,745.79	$ 3,154,480.47
Apr. 2025	$ 4,173.19	$ -	$ 3,158,653.66
May.2025	$ 2,083.00	$ -	$ 3,160,736.66
Jun. 2025	$ 2,200.11	$ 905.00	$ 3,162,031.77
Jul. 2025	$ 1,863.49	$ 128,122.51	$ 3,035,772.75
Aug. 2025	$ 1,676.15	$ 47,123.47	$ 2,990,325.43
Sep. 2025	**$ 8,746.66**	**$ -**	**$ 2,999,072.09**

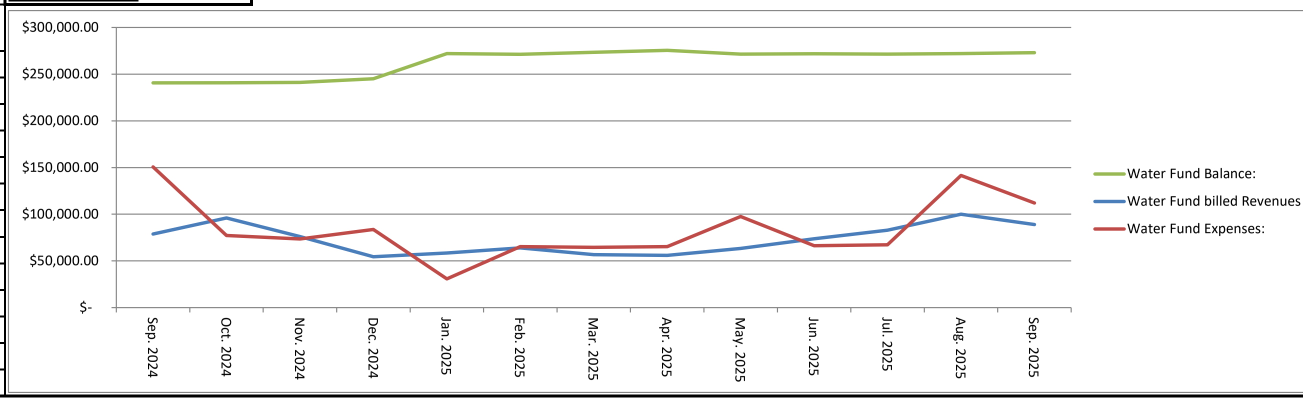


Revenues: Increased when comparing September 2025 with September 2024; In September 2025 bank/cd interest were higher compared to this time last year. This makes up the majority of the increase. Additional notes regarding the fund balance; At the end of September 2025 the village has a total of $2,000,000.00 invested in eight different cd's (2-$200,000.00 for 13 months at 3.33% rate, 2-$200,000.00 and 4-$300,000.00 for 5 months at 4.01% rate). The eight cd's are part of the fund balance

Expenses: Decreased when comparing September 2025 with September 2024; In September 2024 expenses for Engineering services occurred while no expenses in September 2025. This makes up the majority of the decrease.

WATER FUND:

Month:	Water Fund billed Revenues	Water Fund Expenses:	Water Fund Balance:
Sep. 2024	$ 78,835.62	$ 150,655.42	$ 240,678.53
Oct. 2024	$ 96,088.85	$ 77,258.06	$ 240,679.05
Nov. 2024	$ 76,073.04	$ 73,543.78	$ 241,068.46
Dec. 2024	$ 54,473.50	$ 83,618.52	$ 245,101.27
Jan. 2025	$ 58,418.71	$ 30,766.98	$ 272,050.23
Feb. 2025	$ 63,905.25	$ 65,388.17	$ 271,207.05
Mar. 2025	$ 56,677.10	$ 64,598.66	$ 273,346.91
Apr. 2025	$ 55,860.35	$ 65,225.71	$ 275,498.85
May. 2025	$ 63,390.91	$ 97,649.24	$ 271,473.22
Jun. 2025	$ 73,703.66	$ 66,374.43	$ 271,799.82
Jul. 2025	$ 82,960.72	$ 67,319.63	$ 271,516.45
Aug. 2025	$ 100,009.84	$ 141,475.52	$ 271,962.52
Sep. 2025	**$ 88,885.57**	**$ 111,993.32**	**$ 273,087.81**



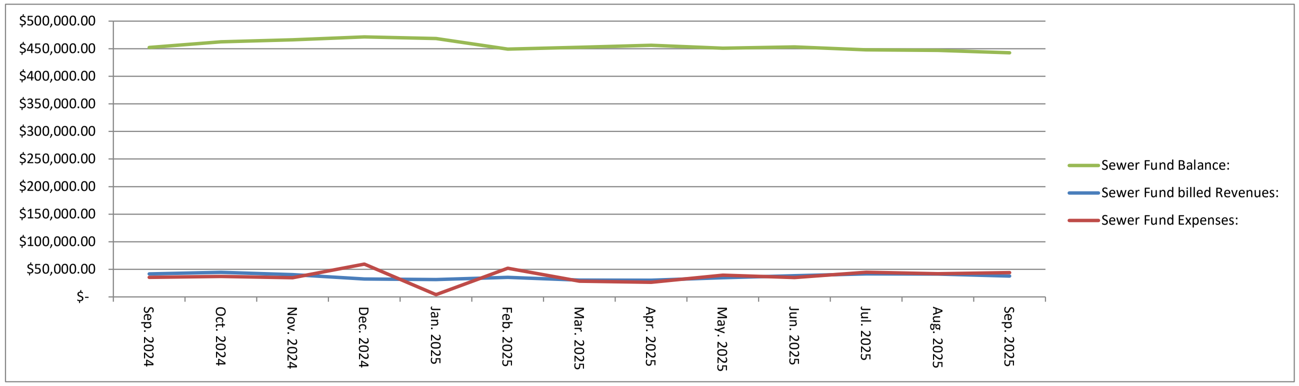
Revenues: Increased when comparing September 2025 with September 2024; The water revenues billed were higher compared to this time last year. This makes up the majority of the increase. On 09/03/2024 the board approved ordinance 2024-30 to increase the water rates based upon the (inter-office) water rate study. The increase went into effect 01/01/2025 billing (usage 11/20/2024 to 12/20/2024).

Expenses: Decreased when comparing September 2025 with September 2024; In August 2025 a lightning strike hit the water plant and was turning into the Village's insurance (IMLRMA). Various repairs were needed to the water plant from the lightning strike. building and professional services were lower compared to this time last year. This makes up the majority of the decrease. The Village's water fund reserve policy is to keep three months of expenses in reserve. In 2025 our water fund reserve is not to go below $270,475. At the end of September 2025 **the water fund owes the general fund a total of $430,000.00** ($70,000.00 from May 2025 + $60,000.00 from June 2025 + $60,000.00 from July 2025 + $140,000.00 from August 2025 + $100,000.00 from September 2025). **If the water fund did not owe the general fund balance the water fund bank balance would be negative ($156,912.19).**

VILLAGE OF FORSYTH
MONTHLY TREASURER'S REPORT
for September 30, 2025 which is 75% into the budget year

SEWER FUND:

Month:	Sewer Fund billed Revenues:	Sewer Fund Expenses:	Sewer Fund Balance:
Sep. 2024	$ 41,713.79	$ 35,327.30	$ 452,270.20
Oct. 2024	$ 44,577.93	$ 37,217.10	$ 462,594.12
Nov. 2024	$ 40,399.93	$ 34,681.86	$ 466,120.47
Dec. 2024	$ 32,414.50	$ 59,482.58	$ 471,405.15
Jan. 2025	$ 31,430.14	$ 4,088.30	$ 468,561.82
Feb. 2025	$ 35,488.42	$ 52,124.42	$ 449,304.66
Mar. 2025	$ 30,486.12	$ 28,565.10	$ 452,453.18
Apr. 2025	$ 30,268.04	$ 26,533.30	$ 456,130.95
May. 2025	$ 34,866.56	$ 39,450.09	$ 450,841.75
Jun. 2025	$ 38,310.40	$ 34,990.25	$ 453,325.56
Jul. 2025	$ 41,607.15	$ 44,756.25	$ 447,811.34
Aug. 2025	$ 41,238.02	$ 42,050.03	$ 446,837.82
Sep. 2025	**$ 37,707.47**	**$ 43,930.68**	**$ 442,612.84**

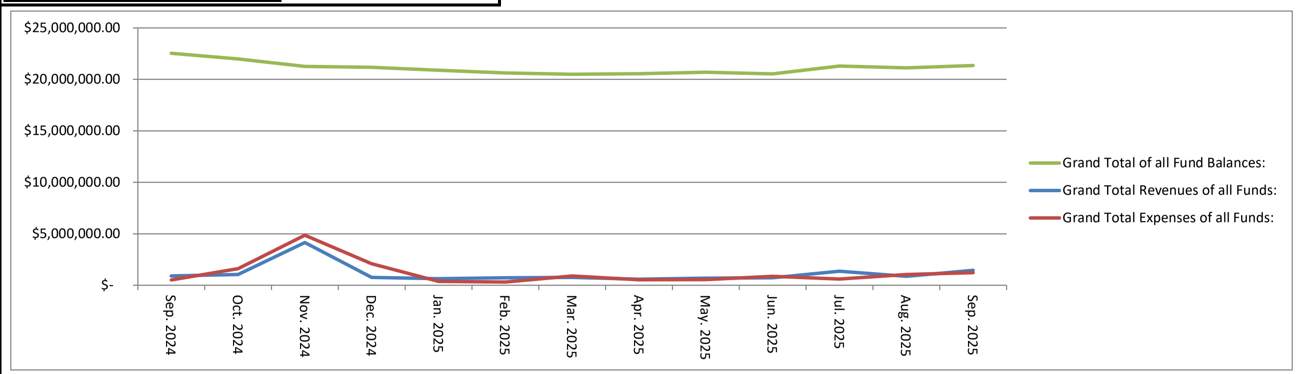


Revenues: Decreased when comparing September 2025 with September 2024; The sewer revenues billed were lower compared to this time last year. This makes up the majority of the decrease. On 09/03/2024 the board approved ordinance 2024-30 to increase the sewer rates based upon the (inter-office) sewer rate study. The increase went into effect 01/01/2025 billing (usage 11/20/2024 to 12/20/2024).

Expenses: Increased when comparing September 2025 with September 2024; Equipment Maintenance and phone services for the lift stations were higher compared to this time last year. This makes up the majority of the increase.

GRAND TOTAL OF ALL FUNDS:

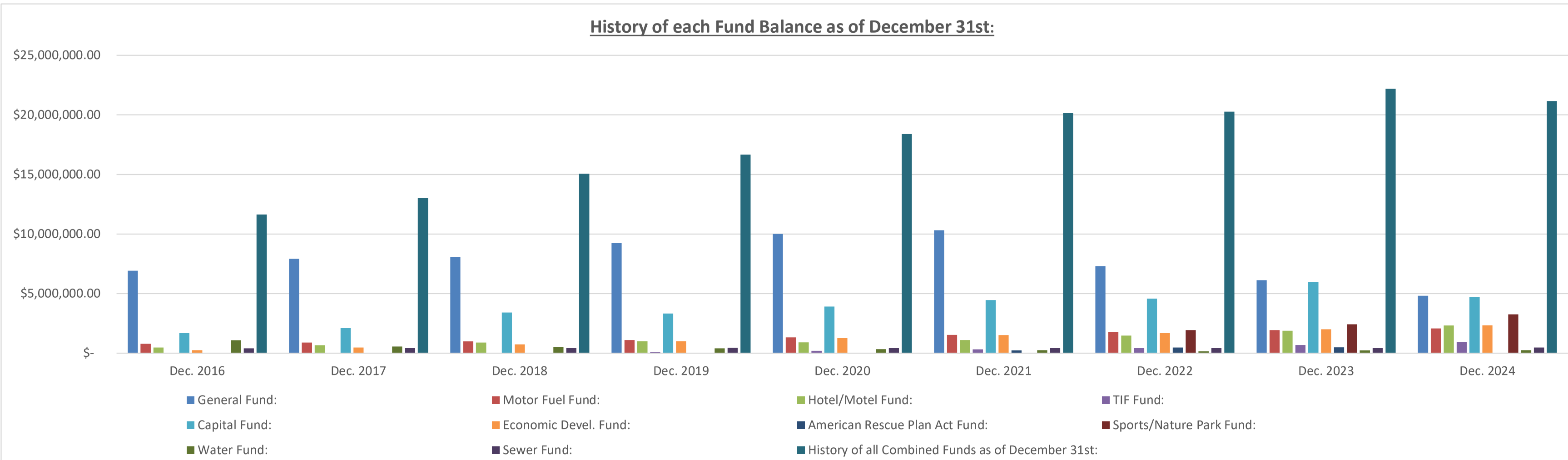
Month:	Grand Total Revenues of all Funds:	Grand Total Expenses of all Funds:	Grand Total of all Fund Balances:
Sep. 2024	$ 900,349.56	$ 515,787.57	$ 22,537,422.63
Oct. 2024	$ 1,041,488.45	$ 1,611,820.58	$ 21,987,223.32
Nov. 2024	$ 4,150,032.87	$ 4,860,991.37	$ 21,256,933.25
Dec. 2024	$ 764,872.72	$ 2,082,939.80	$ 21,165,865.12
Jan. 2025	$ 643,572.60	$ 367,775.83	$ 20,886,950.75
Feb. 2024	$ 723,922.46	$ 313,068.15	$ 20,625,178.48
Mar. 2025	$ 756,852.83	$ 896,318.09	$ 20,498,002.14
Apr. 2025	$ 587,463.20	$ 539,965.08	$ 20,546,960.59
May. 2025	$ 683,836.80	$ 541,766.26	$ 20,687,558.16
Jun. 2025	$ 725,169.28	$ 863,428.33	$ 20,532,872.52
Jul. 2025	$ 1,367,550.81	$ 593,112.22	$ 21,304,907.70
Aug. 2025	$ 867,815.14	$ 1,044,062.15	$ 21,121,099.21
Sep. 2025	$ 1,444,143.33	$ 1,225,895.07	$ 21,356,578.74

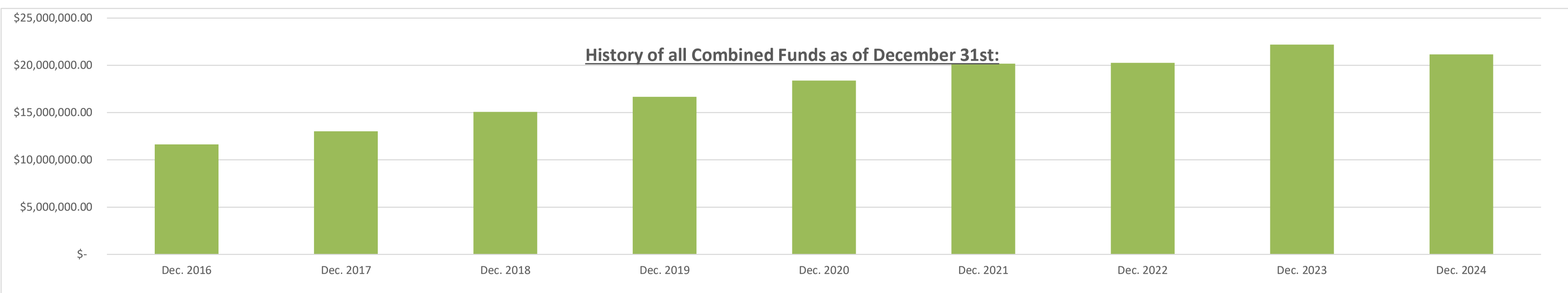


VILLAGE OF FORSYTH
MONTHLY TREASURER'S REPORT
for September 30, 2025 which is 75% into the budget year

HISTORY BY EACH FUND BALANCE AS OF DECEMBER 31ST:

Year:	General Fund:	Motor Fuel Fund:	Hotel/Motel Fund:	TIF Fund:	Capital Fund:	Economic Devel. Fund:	American Rescue Plan Act Fund:	Sports/Nature Park Fund:	Water Fund:	Sewer Fund:	History of all Combined Funds as of December 31st:
Dec. 2016	$ 6,918,159.00	$ 795,519.02	$ 474,324.15	$ -	$ 1,715,296.77	$ 250,340.69	$ -	$ -	$ 1,081,497.54	$ 408,554.01	$ 11,643,691.18
Dec. 2017	$ 7,925,637.18	$ 888,138.44	$ 663,377.30	$ -	$ 2,122,010.94	$ 467,708.49	$ -	$ -	$ 553,200.55	$ 412,232.92	$ 13,032,305.82
Dec. 2018	$ 8,077,934.55	$ 985,561.28	$ 892,626.15	$ 26,373.08	$ 3,414,476.02	$ 738,217.51	$ -	$ -	$ 499,170.71	$ 435,093.34	$ 15,069,452.64
Dec. 2019	$ 9,259,033.03	$ 1,105,691.64	$ 1,004,014.33	$ 82,273.30	$ 3,331,238.31	$ 1,009,718.40	$ -	$ -	$ 409,811.64	$ 461,719.07	$ 16,663,499.72
Dec. 2020	$ 10,013,214.78	$ 1,318,680.34	$ 907,563.83	$ 198,300.31	$ 3,916,906.23	$ 1,264,078.79	$ -	$ -	$ 331,136.75	$ 441,548.83	$ 18,391,429.86
Dec. 2021	$ 10,315,617.49	$ 1,532,874.34	$ 1,107,073.04	$ 327,338.12	$ 4,458,805.49	$ 1,517,885.48	$ 236,802.55	$ -	$ 248,209.41	$ 431,302.59	$ 20,175,908.51
Dec. 2022	$ 7,314,525.66	$ 1,769,770.75	$ 1,477,411.17	$ 448,371.25	$ 4,581,810.79	$ 1,694,249.49	$ 475,198.51	$ 1,937,152.91	$ 160,036.17	$ 413,331.51	$ 20,271,858.21
Dec. 2023	$ 6,129,776.80	$ 1,940,662.23	$ 1,877,081.89	$ 676,075.24	$ 5,987,593.45	$ 2,005,789.16	$ 485,945.82	$ 2,423,650.26	$ 240,751.57	$ 426,698.67	$ 22,194,025.09
Dec. 2024	$ 4,819,800.58	$ 2,078,928.29	$ 2,331,474.26	$ 913,965.90	$ 4,699,286.14	$ 2,343,705.39	$ -	$ 3,262,198.14	$ 245,101.27	$ 471,405.15	$ 21,165,865.12

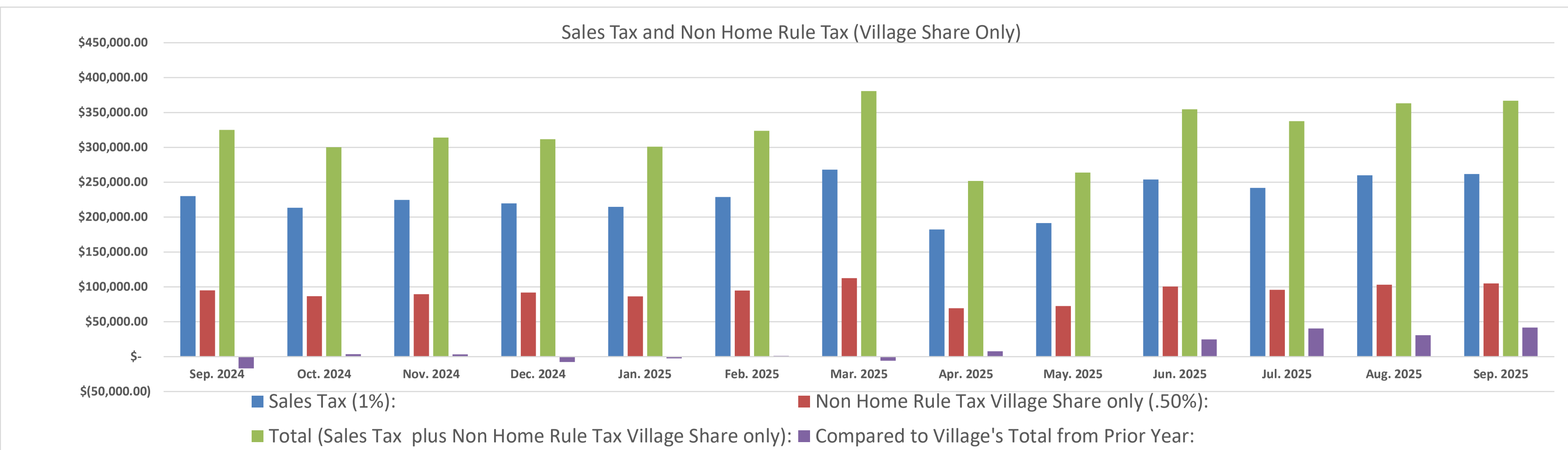




VILLAGE OF FORSYTH
MONTHLY TREASURER'S REPORT
for September 30, 2025 which is 75% into the budget year

Calendar Year:	Sales Tax (1%):	Non Home Rule Tax Village Share only (.50%):	Total (Sales Tax plus Non Home Rule Tax Village Share only):	Compared to Village's Total from Prior Year:	M/F School Payment for Non Home Rule Tax (.50%):
2016	*$ 2,287,729.65*	*$ 1,015,990.69*	*$ 3,303,720.34*	*$ 26,339.86*	*$ 1,015,990.69*
2017	*$ 2,230,356.34*	*$ 983,934.13*	*$ 3,214,290.47*	*$ (89,429.87)*	*$ 990,805.91*
2018	*$ 2,328,327.99*	*$ 1,017,135.44*	*$ 3,345,463.43*	*$ 131,172.96*	*$ 1,017,135.44*
2019	*$ 2,387,019.43*	*$ 994,551.54*	*$ 3,381,570.97*	*$ 36,107.54*	*$ 994,551.55*
2020	*$ 2,322,563.19*	*$ 934,929.16*	*$ 3,257,492.35*	*$ (124,078.72)*	*$ 934,929.15*
2021	*$ 2,561,883.94*	*$ 1,037,308.07*	*$ 3,599,192.01*	*$ 341,699.66*	*$ 1,037,309.06*
2022	*$ 2,552,463.82*	*$ 1,044,853.08*	*$ 3,597,316.90*	*$ (1,875.11)*	*$ 1,044,853.09*
2023	*$ 2,626,527.04*	*$ 1,100,590.74*	*$ 3,727,117.78*	*$ 129,800.88*	*$ 1,100,590.74*
2024	*$ 2,642,592.12*	*$ 1,088,728.07*	*$ 3,731,320.19*	*$ 4,202.41*	*$ 1,088,728.07*

Month of Sales:	Month Collected:	Sales Tax (1%):	Non Home Rule Tax Village Share only (.50%):	Total (Sales Tax plus Non Home Rule Tax Village Share only):	Compared to Village's Total from Prior Year:	M/F School Payment for Non Home Rule Tax (.50%):
Jun. 2024	*Sep. 2024*	*$ 230,127.23*	*$ 94,994.39*	*$ 325,121.62*	*$ (16,734.15)*	*$ 94,994.39*
Jul. 2024	*Oct. 2024*	*$ 213,567.92*	*$ 86,669.15*	*$ 300,237.07*	*$ 3,515.70*	*$ 86,669.15*
Aug. 2024	*Nov. 2024*	*$ 224,640.50*	*$ 89,559.89*	*$ 314,200.39*	*$ 3,343.90*	*$ 89,559.89*
Sep. 2024	*Dec. 2024*	*$ 219,764.07*	*$ 92,018.46*	*$ 311,782.53*	*$ (7,644.24)*	*$ 92,018.46*
Oct. 2024	Jan. 2025	$ 214,639.78	$ 86,491.50	$ 301,131.28	$ (2,332.81)	$ 86,491.50
Nov. 2024	Feb. 2025	$ 228,994.11	$ 94,651.50	$ 323,645.61	$ 1,272.49	$ 94,651.49
Dec. 2024	Mar. 2025	$ 268,102.53	$ 112,673.95	$ 380,776.48	$ (5,782.12)	$ 112,673.96
Jan. 2025	Apr. 2025	$ 182,371.99	$ 69,551.42	$ 251,923.41	$ 7,752.58	$ 69,551.41
Feb. 2025	May. 2025	$ 191,507.37	$ 72,474.08	$ 263,981.45	$ (218.60)	$ 72,474.09
Mar. 2025	Jun. 2025	$ 253,856.30	$ 100,601.82	$ 354,458.12	$ 24,630.71	$ 100,601.83
Apr. 2025	Jul. 2025	$ 241,850.82	$ 95,756.18	$ 337,607.00	$ 40,518.94	$ 95,756.18
May. 2025	Aug. 2025	$ 260,044.75	$ 103,098.84	$ 363,143.59	$ 30,847.17	$ 103,098.84
Jun. 2025	Sep. 2025	$ 261,906.40	$ 104,912.69	$ 366,819.09	$ 41,697.47	$ 104,912.69
	2025 Total:	**$ 2,103,274.05**	**$ 840,211.98**	**$ 2,943,486.03**	**$ 138,385.83**	**$ 840,211.99**



G/L ACCT NUMBER	TITLE	FISCAL BUDGET	ACTUAL M-T-D	Y-T-D	UNEXPENDED BUDGET	% USED
01-00-311-1	PROP TAX-CORPORATE	$217,300.00	$43,737.12	$176,662.82	$40,637.18	81.30
01-00-311-2	PROP TAX-POLICE	$93,100.00	$18,743.53	$75,708.87	$17,391.13	81.32
01-00-311-3	PROP TAX-FICA	$10,600.00	$2,136.07	$8,627.98	$1,972.02	81.40
01-00-311-4	PROP TAX AUDIT	$15,000.00	$3,020.90	$12,202.38	$2,797.62	81.35
01-00-311-5	PROP TAX-INSURANCE	$34,000.00	$6,846.10	$27,652.70	$6,347.30	81.33
01-00-311-6	PROP TAX-IMRF	$15,400.00	$3,104.74	$12,540.81	$2,859.19	81.43
01-00-311-7	PROP TAX-ST LIGHTING	$50,000.00	$10,068.81	$40,670.07	$9,329.93	81.34
01-00-311-8	PROP TAX-UNEMP INS	$2,000.00	$412.98	$1,668.12	$331.88	83.41
01-00-321	LIQUOR LICENSE	$30,500.00	$0.00	$0.00	$30,500.00	.00
01-00-322	CANNABIS LICENSE	$3,500.00	$3,500.00	$3,500.00	$0.00	100.00
01-00-325	FRANCHISE FEES	$103,500.00	$832.69	$74,990.02	$28,509.98	72.45
01-00-331	BUILDING PERMITS FEES	$7,000.00	$261.99	$4,875.58	$2,124.42	69.65
01-00-334	HVAC/MECHANICAL PERMIT FEES	$1,200.00	$120.00	$360.00	$840.00	30.00
01-00-336	LAND DISTURBANCE PERMIT FEES	$200.00	$50.00	$100.00	$100.00	50.00
01-00-337	GOLF CART PERMIT FEES	$3,000.00	$0.00	$2,400.00	$600.00	80.00
01-00-339	OTHER PERMITS/ADMINISTRATIVE FEE	$7,000.00	$110.00	$2,575.00	$4,425.00	36.79
01-00-341	STATE INCOME TAX	$600,000.00	$33,249.38	$522,866.95	$77,133.05	87.14
01-00-342	REPLACEMENT TAX	$6,800.00	$0.00	$2,857.84	$3,942.16	42.03
01-00-344	GRANTS	$7,000.00	$0.00	$5,507.65	$1,492.35	78.68
01-00-345	SALES TAX	$2,700,000.00	$261,906.40	$2,103,274.05	$596,725.95	77.90
01-00-345-1	SALES TAX INFRASTRUCTURE	$1,125,000.00	$104,912.69	$840,211.98	$284,788.02	74.69
01-00-345-2	SALES TAX INFRASTR SCHOOL	$1,125,000.00	$104,912.69	$840,211.99	$284,788.01	74.69
01-00-345-3	SALES TAX LOCAL USE	$150,000.00	$3,366.47	$49,954.77	$100,045.23	33.30
01-00-345-4	CANNABIS SALES TAX	$10,000.00	$0.00	$0.00	$10,000.00	.00
01-00-346	ROAD & BRIDGE TAX	$107,000.00	$25,615.82	$103,715.83	$3,284.17	96.93
01-00-359	OTHER FINES	$500.00	$0.00	$0.00	$500.00	.00
01-00-360	ELECTRICAL INSPECTION FEES	$5,000.00	$360.00	$2,580.00	$2,420.00	51.60
01-00-374	PLAN REVIEW FEES	$5,000.00	$0.00	$6,438.60	$1,438.60-	128.77
01-00-375	LIBRARY FINES/FEES	$3,000.00	$172.43	$1,917.53	$1,082.47	63.92
01-00-381	INTEREST INCOME	$240,000.00	$26,074.09	$164,694.18	$75,305.82	68.62
01-00-382-2	BALL FIELD DIAMOND RENTAL FEES	$11,500.00	$0.00	$4,805.00	$6,695.00	41.78
01-00-382-3	COMM. CNTR RENTAL FEES	$6,000.00	$800.00	$5,875.00	$125.00	97.92
01-00-383	DONATIONS	$0.00	$520.00	$2,083.91	$2,083.91-	.00
01-00-385	FORSYTH FAMILY FEST	$4,000.00	$0.00	$2,640.00	$1,360.00	66.00
01-00-385-1	FORSYTH 1ST FRIDAYS/RUDOLPH MARK	$2,700.00	$750.00	$997.42	$1,702.58	36.94
01-00-387	FARM INCOME	$15,000.00	$0.00	$0.00	$15,000.00	.00
01-00-388	LAND LEASE RISE BROADBAND	$4,800.00	$400.00	$3,600.00	$1,200.00	75.00
01-00-389	MISCELLANEOUS INCOME	$19,000.00	$559.83	$13,510.49	$5,489.51	71.11
01-00-390	EVENT SPONSORS	$13,250.00	$0.00	$6,000.00	$7,250.00	45.28
	** TOTAL REVENUE	$6,753,850.00	$656,544.73	$5,128,277.54	$1,625,572.46	75.93
	DEPARTMENT 00 TOTALS	$6,753,850.00	$656,544.73	$5,128,277.54	$1,625,572.46	75.93

G/L ACCT NUMBER	TITLE	FISCAL BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D	UNEXPENDED BUDGET	% USED
01-10-430	SALARIES-ELECTED	$19,500.00	$0.00	$6,500.16	$12,999.84	33.33
01-10-549	OTHER PROFESSIONAL SERVICES	$1,000.00	$0.00	$148.50	$851.50	14.85
01-10-554	PRINTING	$400.00	$0.00	$80.00	$320.00	20.00
01-10-560	PROFESSIONAL DEVELOPMENT	$275.00	$0.00	$275.00	$0.00	100.00
01-10-913	PROMOTIONAL	$44,000.00	$0.00	$17,872.20	$26,127.80	40.62
01-10-914	FAMILY FEST	$76,000.00	$0.00	$77,935.79	$1,935.79-	102.55
01-10-917	ACTIVITIES & EVENTS	$35,200.00	$0.00	$18,410.44	$16,789.56	52.30
01-10-917-1	FARMERS MARKET EVENT	$15,000.00	$621.52	$7,942.60	$7,057.40	52.95
01-10-918-1	ECONOMIC DEVELOPMENT CORP. (EDC)	$10,000.00	$0.00	$10,000.00	$0.00	100.00
01-10-929	MISCELLANEOUS EXPENSES	$1,600.00	$31.41	$1,512.91	$87.09	94.56
	** TOTAL EXPENSE	$202,975.00	$652.93	$140,677.60	$62,297.40	69.31
	DEPARTMENT 10 TOTALS	$202,975.00C	$652.93CR	$140,677.60C	$62,297.40-	69.31

G/L ACCT NUMBER	TITLE	FISCAL BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D	UNEXPENDED BUDGET	% USED
01-11-421	SALARIES-REGULAR	$320,050.00	$25,175.42	$247,292.14	$72,757.86	77.27
01-11-423	SALARIES-OVERTIME	$1,600.00	$0.00	$0.00	$1,600.00	.00
01-11-451	HEALTH/DENTAL/VISION INSURANCE	$56,600.00	$4,544.57	$46,679.83	$9,920.17	82.47
01-11-453	IL UNEMPLOYMENT COMPENSATION	$12,000.00	$0.00	$0.00	$12,000.00	.00
01-11-461	FICA (CONTRIBUTION)	$25,000.00	$1,885.81	$19,057.19	$5,942.81	76.23
01-11-462	I M R F CONTRIBUTION	$34,200.00	$2,624.48	$26,000.62	$8,199.38	76.03
01-11-471	UNIFORM ALLOWANCE	$2,000.00	$0.00	$1,180.26	$819.74	59.01
01-11-511	BUILDING MAINTENANCE SERVICE	$5,000.00	$0.00	$360.00	$4,640.00	7.20
01-11-512	EQUIPMENT MAINTENANCE SERVICE	$6,000.00	$289.50	$3,333.12	$2,666.88	55.55
01-11-531	ACCOUNTING SERVICE	$29,800.00	$0.00	$28,000.00	$1,800.00	93.96
01-11-532	ENGINEERING SERVICE	$85,000.00	$0.00	$35,711.13	$49,288.87	42.01
01-11-533	LEGAL SERVICE	$70,000.00	$4,562.50	$48,375.00	$21,625.00	69.11
01-11-535	DEPUTY CONTRACT	$692,600.00	$10.00	$316,962.94	$375,637.06	45.76
01-11-537	IT SERVICE	$39,800.00	$1,023.20	$29,094.09	$10,705.91	73.10
01-11-547	ELECTRICAL INSPECTION	$3,500.00	$0.00	$1,500.00	$2,000.00	42.86
01-11-549	OTHER PROFESSIONAL SERVICES	$38,300.00	$132.60	$37,018.07	$1,281.93	96.65
01-11-549-1	VILLAGE VISION	$2,000.00	$0.00	$575.40	$1,424.60	28.77
01-11-551	POSTAGE	$6,000.00	$0.00	$1,500.00	$4,500.00	25.00
01-11-552	TELEPHONE/ INTERNET SERVICES	$7,300.00	$770.20	$5,904.42	$1,395.58	80.88
01-11-553	PUBLISHING	$3,000.00	$69.16	$1,482.54	$1,517.46	49.42
01-11-554	PRINTING	$2,500.00	$0.00	$0.00	$2,500.00	.00
01-11-556	CODIFICATION SERVICES	$5,000.00	$0.00	$1,796.02	$3,203.98	35.92
01-11-560	PROFESSIONAL DEVELOPMENT	$18,600.00	$450.00	$2,658.77	$15,941.23	14.29
01-11-571	UTILITIES	$13,200.00	$816.54	$5,427.98	$7,772.02	41.12
01-11-594	RISK MANAGEMENT CONTRIBUTION	$87,000.00	$0.00	$0.00	$87,000.00	.00
01-11-611	BUILDING MAINTENANCE SUPPLIES	$700.00	$0.00	$159.87	$540.13	22.84
01-11-612	EQUIPMENT MAINTENANCE SUPPLIES	$100.00	$0.00	$0.00	$100.00	.00
01-11-617	GROUND MAINTENANCE SUPPLIES	$100.00	$0.00	$0.00	$100.00	.00
01-11-651	OFFICE SUPPLIES/FURNITURE	$3,000.00	$219.68	$1,884.89	$1,115.11	62.83
01-11-651-1	COMPUTER/EQUIPMENT	$4,000.00	$0.00	$1,845.65	$2,154.35	46.14
01-11-654	JANITORIAL SUPPLIES	$700.00	$0.00	$66.70	$633.30	9.53
01-11-929	MISCELLANEOUS EXPENSE	$3,000.00	$60.44	$871.74	$2,128.26	29.06
01-11-929-1	COMMUNITY ROOM REFUNDS	$500.00	$0.00	$600.00	$100.00-	120.00
01-11-929-2	GOLF CART PERMIT EXPENSES	$300.00	$0.00	$343.62	$43.62-	114.54
01-11-999-7	SCHOOL AGREEMENT	$1,125,000.00	$104,912.69	$659,069.00	$465,931.00	58.58
	** TOTAL EXPENSE	$2,703,450.00	$147,546.79	$1,524,750.99	$1,178,699.01	56.40
	DEPARTMENT 11 TOTALS	$2,703,450.00C	$147,546.79CR	$1,524,750.99C	$1,178,699.01-	56.40

G/L ACCT NUMBER	TITLE	FISCAL BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D	UNEXPENDED BUDGET	% USED
	STREETS					
01-41-421	SALARIES-REGULAR	$283,000.00	$22,329.88	$238,650.93	$44,349.07	84.33
01-41-423	SALARIES-OVERTIME	$12,000.00	$69.83	$6,450.49	$5,549.51	53.75
01-41-451	HEALTH/DENTAL/VISION INSURANCE	$71,500.00	$5,125.97	$51,300.61	$20,199.39	71.75
01-41-461	FICA (CONTRIUBTION)	$23,000.00	$1,649.78	$18,082.88	$4,917.12	78.62
01-41-462	I M R F (CONTRIBUTION)	$31,500.00	$2,387.80	$25,568.75	$5,931.25	81.17
01-41-471	UNIFORM ALLOWANCE	$4,000.00	$0.00	$1,810.61	$2,189.39	45.27
01-41-511	BUILDING MAINTENANCE SERVICE	$60,000.00	$0.00	$400.00	$59,600.00	.67
01-41-512	EQUIPMENT MAINTENANCE SERVICE	$35,000.00	$3,855.46	$16,190.63	$18,809.37	46.26
01-41-513	VEHICLE MAINTENANCE SERVICE	$10,000.00	$0.00	$8,441.16	$1,558.84	84.41
01-41-514	STREET MAINTENANCE SERIVCE	$20,000.00	$0.00	$0.00	$20,000.00	.00
01-41-515	NOI STORMWATER MAINTENANCE SERVI	$5,000.00	$0.00	$1,053.85	$3,946.15	21.08
01-41-515-1	STREET STORM SEWER MAINTENANCE	$50,000.00	$0.00	$1,544.00	$48,456.00	3.09
01-41-517	GROUND MAINTENANCE SERVICE	$25,000.00	$0.00	$0.00	$25,000.00	.00
01-41-517-1	LANDSCAPING TREE SERVICES	$5,000.00	$0.00	$1,800.00	$3,200.00	36.00
01-41-518	SIDEWALK MAINTENANCE	$25,000.00	$0.00	$0.00	$25,000.00	.00
01-41-532	ENGINEERING SERVICE	$10,000.00	$0.00	$2,897.91	$7,102.09	28.98
01-41-534	MEDICAL SERVICE	$200.00	$0.00	$0.00	$200.00	.00
01-41-549	OTHER PROFESSIONAL SERVICES	$10,000.00	$100.00	$3,532.00	$6,468.00	35.32
01-41-552	TELEPHONE/INTERNET	$1,500.00	$328.95	$2,918.80	$1,418.80-	194.59
01-41-560	PROFESSIONAL DEVELOPMENT	$15,000.00	$0.00	$2,194.45	$12,805.55	14.63
01-41-571	UTILITIES	$12,000.00	$855.10	$8,756.28	$3,243.72	72.97
01-41-572	STREET LIGHTING & REPAIRS	$65,000.00	$6,573.12	$53,623.17	$11,376.83	82.50
01-41-578	DUMPSTER ROLL OFF/TRASH	$12,000.00	$1,574.65	$9,844.19	$2,155.81	82.03
01-41-579	TRAFFIC LIGHTS & REPAIRS	$15,000.00	$2,108.11	$5,013.62	$9,986.38	33.42
01-41-611	BUILDING MAINTENANCE SUPPLIES	$1,500.00	$135.99	$2,104.95	$604.95-	140.33
01-41-612	EQUIPMENT MAINTENANCE SUPPLIES	$6,000.00	$0.00	$2,305.53	$3,694.47	38.43
01-41-613	VEHICLE MAINTENANCE SUPPLIES	$5,000.00	$0.00	$1,479.73	$3,520.27	29.59
01-41-614	STREET MAINTENANCE SUPPLIES	$7,000.00	$0.00	$6,336.62	$663.38	90.52
01-41-615-1	STORM SEWER MAINTENANCE SUPPLIES	$4,000.00	$51.08	$51.08	$3,948.92	1.28
01-41-616	SNOW REMOVAL SUPPLIES	$20,000.00	$0.00	$14,695.02	$5,304.98	73.48
01-41-617	GROUND MAINTENANCE SUPPLIES	$1,000.00	$0.00	$102.74	$897.26	10.27
01-41-651	OFFICE SUPPLIES	$3,000.00	$0.00	$183.98C	$3,183.98	6.13-
01-41-652	OPERATING SUPPLIES	$20,000.00	$268.76	$8,226.09	$11,773.91	41.13
01-41-653	SMALL TOOLS	$3,000.00	$0.00	$854.51	$2,145.49	28.48
01-41-654	JANITORIAL SUPPLIES	$5,000.00	$1,820.47	$4,246.26	$753.74	84.93
01-41-655	FUEL	$30,000.00	$1,706.52	$13,447.98	$16,552.02	44.83
01-41-929	MISCELLANEOUS EXPENSE	$2,000.00	$261.18	$939.72	$1,060.28	46.99
	** TOTAL EXPENSE	$908,200.00	$51,202.65	$514,680.58	$393,519.42	56.67
	DEPARTMENT 41 TOTALS	$908,200.00C	$51,202.65CR	$514,680.58C	$393,519.42-	56.67

G/L ACCT NUMBER	TITLE	FISCAL BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D	UNEXPENDED BUDGET	% USED
	PARK					
01-52-421	SALARIES-REGULAR	$290,000.00	$17,424.06	$172,879.00	$117,121.00	59.61
01-52-423	SALARIES-OVERTIME	$22,000.00	$1,648.61	$18,064.18	$3,935.82	82.11
01-52-451	HEALTH/DENTAL/VISION INSURANCE	$85,120.00	$7,924.37	$83,390.10	$1,729.90	97.97
01-52-461	FICA (CONTRIBUTION)	$23,900.00	$1,383.69	$13,961.86	$9,938.14	58.42
01-52-462	IMRF CONTRIBUTION	$33,300.00	$2,033.15	$19,328.53	$13,971.47	58.04
01-52-471	UNIFORM ALLOWANCE	$3,000.00	$0.00	$1,098.96	$1,901.04	36.63
01-52-511	BUILDING MAINTENANCE SERVICE	$45,000.00	$0.00	$0.00	$45,000.00	.00
01-52-512	EQUIPMENT MAINTENANCE SERVICE	$20,000.00	$4,529.11	$18,900.73	$1,099.27	94.50
01-52-513	VEHICLE MAINTENANCE SERVICE	$2,000.00	$219.75	$285.70	$1,714.30	14.29
01-52-517	GROUND MAINTENANCE SERVICES	$30,000.00	$0.00	$149.50	$29,850.50	.50
01-52-517-1	PARK LANDSCAPING SERVICE	$15,000.00	$0.00	$1,100.00	$13,900.00	7.33
01-52-520	BIKE TRAIL MAINT. SERVICE	$20,000.00	$0.00	$0.00	$20,000.00	.00
01-52-532	ENGINEERING SERVICE	$4,000.00	$0.00	$7,654.52	$3,654.52-	191.36
01-52-549	OTHER PROFESSIONAL SERVICE	$3,000.00	$306.00	$3,773.00	$773.00-	125.77
01-52-552	TELEPHONE/INTERNET SERVICES	$2,000.00	$42.27	$337.72	$1,662.28	16.89
01-52-560	PROFESSIONAL DEVELOPMENT	$2,000.00	$0.00	$0.00	$2,000.00	.00
01-52-571	UTILITIES	$20,000.00	$1,898.92	$18,798.33	$1,201.67	93.99
01-52-578	TRASH SERVICE (DUMPSTER)	$4,000.00	$269.45	$2,506.49	$1,493.51	62.66
01-52-611	BUILDING MAINTENANCE SUPPLIES	$6,000.00	$64.16	$2,416.48	$3,583.52	40.27
01-52-612	EQUIPMENT MAINTENANCE SUPPLIES	$10,000.00	$1,210.01	$11,756.35	$1,756.35-	117.56
01-52-613	VEHICLE MAINTENANCE SUPPLIES	$400.00	$0.00	$0.00	$400.00	.00
01-52-617	GROUND MAINTENANCE SUPPLIES	$40,000.00	$1,441.12	$33,102.63	$6,897.37	82.76
01-52-617-1	PARK LANDSCAPING	$4,000.00	$0.00	$4,004.38	$4.38-	100.11
01-52-620	BIKE PATH MAINTENANCE	$2,000.00	$0.00	$2,811.72	$811.72-	140.59
01-52-652	OPERATING SUPPLIES	$30,000.00	$344.10	$17,114.09	$12,885.91	57.05
01-52-653	SMALL TOOLS	$1,000.00	$0.00	$185.57	$814.43	18.56
01-52-654	JANITORIAL SUPPLIES	$6,000.00	$377.16	$4,607.30	$1,392.70	76.79
01-52-655	FUEL	$17,500.00	$944.07	$9,034.64	$8,465.36	51.63
01-52-913	SUMMER PARK PROGRAM	$5,000.00	$0.00	$5,000.00	$0.00	100.00
01-52-929	MISCELLANEOUS EXPENSE	$2,000.00	$160.00	$1,403.84	$596.16	70.19
	** TOTAL EXPENSE	$748,220.00	$42,220.00	$453,665.62	$294,554.38	60.63
	DEPARTMENT 52 TOTALS	$748,220.00C	$42,220.00CR	$453,665.62C	$294,554.38-	60.63

G/L ACCT NUMBER	TITLE	FISCAL BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D	UNEXPENDED BUDGET	% USED
	LIBRARY					
01-53-421	SALARIES-REGULAR	$290,000.00	$22,140.30	$220,290.46	$69,709.54	75.96
01-53-423	SALARIES-OVERTIME	$2,000.00	$121.14	$1,110.29	$889.71	55.51
01-53-451	HEALTH/DENTAL/VISION INSURANCE	$87,000.00	$5,442.77	$59,312.59	$27,687.41	68.18
01-53-461	FICA (CONTRIBUTION)	$22,500.00	$1,623.86	$16,202.76	$6,297.24	72.01
01-53-462	I M R F (CONTRIBUTION)	$31,000.00	$2,234.60	$21,909.20	$9,090.80	70.67
01-53-471	UNIFORM ALLOWANCE	$500.00	$0.00	$540.07	$40.07-	108.01
01-53-511	BUILDING MAINTENANCE SERVICE	$2,500.00	$536.60	$2,781.60	$281.60-	111.26
01-53-512	EQUIPMENT/LEASE MAINTENANCE SERV	$2,500.00	$229.58	$2,045.86	$454.14	81.83
01-53-537	DATA PROCESSING SERVICE	$16,000.00	$0.00	$10,071.30	$5,928.70	62.95
01-53-540	ONLINE SOURCES	$7,500.00	$0.00	$3,660.00	$3,840.00	48.80
01-53-540-1	DIGITAL LIBRARY SERVICE	$1,500.00	$0.00	$800.00	$700.00	53.33
01-53-549	OTHER PROFESSIONAL SERVICES	$4,000.00	$300.00	$990.85	$3,009.15	24.77
01-53-551	POSTAGE	$700.00	$156.00	$456.00	$244.00	65.14
01-53-552	TELEPHONE/INTERNET	$1,000.00	$133.97	$3,203.18	$2,203.18-	320.32
01-53-560	PROFESSIONAL DEVELOPMENT	$4,000.00	$82.60	$1,977.23	$2,022.77	49.43
01-53-571	UTILITIES	$18,000.00	$3,308.72	$16,976.00	$1,024.00	94.31
01-53-578	TRASH SERVICE (DUMPSTER)	$2,200.00	$179.64	$1,671.01	$528.99	75.96
01-53-611	BUILDING MAINTENANCE SUPPLIES	$500.00	$0.00	$555.13	$55.13-	111.03
01-53-612	EQUIPMENT MAINTENANCE SUPPLIES	$500.00	$0.00	$0.00	$500.00	.00
01-53-617	GROUND MAINTENANCE SUPPLIES	$500.00	$0.00	$0.00	$500.00	.00
01-53-651	OFFICE SUPPLIES	$4,000.00	$207.87	$1,870.26	$2,129.74	46.76
01-53-651-1	COMPUTER/EQUIPMENT	$5,500.00	$1,383.98	$4,648.87	$851.13	84.52
01-53-651-3	FURNITURE	$38,500.00	$0.00	$30,091.20	$8,408.80	78.16
01-53-654	JANITORIAL SUPPLIES	$1,500.00	$26.96	$353.97	$1,146.03	23.60
01-53-659	LIBRARY SUPPLIES	$1,000.00	$0.00	$501.20	$498.80	50.12
01-53-671	BOOKS	$32,000.00	$2,243.16	$17,002.76	$14,997.24	53.13
01-53-672	PERIODICALS	$6,000.00	$516.48	$3,287.72	$2,712.28	54.80
01-53-681	AUDIO VISUAL	$8,650.00	$2,076.34	$7,247.61	$1,402.39	83.79
01-53-909	PURCHASES FROM DONATIONS	$2,000.00	$0.00	$1,402.39	$597.61	70.12
01-53-910	REIMBURSEMENT TO OTHER LIBRARIES	$200.00	$0.00	$79.95	$120.05	39.98
01-53-912	LIBRARY ACCESSORIES	$750.00	$0.00	$215.08	$534.92	28.68
01-53-913	PROMOTIONAL AND PROGRAMMING	$25,000.00	$2,734.27	$20,580.91	$4,419.09	82.32
01-53-921	HISTORICAL PURCHASES	$2,500.00	$0.00	$2,307.09	$192.91	92.28
01-53-921-1	HISTORICAL AREA GRANT EXPENSES	$1,640.00	$0.00	$0.00	$1,640.00	.00
01-53-929	MISCELLANEOUS EXPENSE	$500.00	$0.00	$0.00	$500.00	.00
	** TOTAL EXPENSE	$624,140.00	$45,678.84	$454,142.54	$169,997.46	72.76
	DEPARTMENT 53 TOTALS	$624,140.00C	$45,678.84CR	$454,142.54C	$169,997.46-	72.76
** FUND	01 TOTAL		$369,243.52	$2,040,360.21		
EXPENSE TOTAL		$5,186,985.00	$287,301.21	$3,087,917.33	$2,099,067.67	
REVENUE TOTAL		$6,753,850.00	$656,544.73	$5,128,277.54	$1,625,572.46	

G/L ACCT NUMBER	TITLE	FISCAL BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D	UNEXPENDED BUDGET	% USED
15-00-343	MOTOR FUEL TAX - ST OF IL	$200,000.00	$15,695.58	$125,662.13	$74,337.87	62.83
15-00-381	INTEREST INCOME	$74,000.00	$12,480.75	$59,984.09	$14,015.91	81.06
	** TOTAL REVENUE	$274,000.00	$28,176.33	$185,646.22	$88,353.78	67.75
15-00-864-2	MOON & ELWOOD STREET SIDEWALK IM	$430,000.00	$0.00	$4,861.40	$425,138.60	1.13
15-00-874-2	BARNETT AVE RECONSTRUCTION	$125,000.00	$0.00	$9,823.97	$115,176.03	7.86
15-00-874-3	US RT 51 MEDIAN/INTERSECTIONS IM	$548,200.00	$0.00	$0.00	$548,200.00	.00
	** TOTAL EXPENSE	$1,103,200.00	$0.00	$14,685.37	$1,088,514.63	1.33
	DEPARTMENT 00 TOTALS	$829,200.00C	$28,176.33	$170,960.85	$1,000,160.85-	20.62-
** FUND 15	TOTAL		$28,176.33	$170,960.85		
EXPENSE TOTAL		$1,103,200.00	$0.00	$14,685.37	$1,088,514.63	
REVENUE TOTAL		$274,000.00	$28,176.33	$185,646.22	$88,353.78	

G/L ACCT NUMBER	TITLE	FISCAL BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D	UNEXPENDED BUDGET	% USED
16-00-314	HOTEL/MOTEL 5%TAX	$540,000.00	$70,801.46	$394,686.95	$145,313.05	73.09
16-00-381	INTEREST INCOME	$50,000.00	$8,252.27	$32,606.08	$17,393.92	65.21
	** TOTAL REVENUE	$590,000.00	$79,053.73	$427,293.03	$162,706.97	72.42
16-00-890	DISC GOLF COURSE UPDATES	$5,000.00	$0.00	$0.00	$5,000.00	.00
16-00-893-1	D # 1 & 2 MISC. UPDATES/CHANGES	$500,000.00	$7,423.50	$245,383.74	$254,616.26	49.08
16-00-911	OTHER EVENTS	$20,000.00	$1,495.00	$18,490.00	$1,510.00	92.45
16-00-911-1	FARM PROGRESS	$10,000.00	$10,000.00	$10,000.00	$0.00	100.00
16-00-911-3	DACVB	$75,000.00	$0.00	$75,000.00	$0.00	100.00
16-00-911-5	DISC GOLF TOURNAMENT	$28,000.00	$0.00	$28,307.71	$307.71-	101.10
16-00-929	MISCELLANEOUS EXPENSE	$1,450.00	$0.00	$0.00	$1,450.00	.00
	** TOTAL EXPENSE	$639,450.00	$18,918.50	$377,181.45	$262,268.55	58.99
	DEPARTMENT 00 TOTALS	$49,450.00C	$60,135.23	$50,111.58	$99,561.58-	101.34-
** FUND	16 TOTAL		$60,135.23	$50,111.58		
EXPENSE TOTAL		$639,450.00	$18,918.50	$377,181.45	$262,268.55	
REVENUE TOTAL		$590,000.00	$79,053.73	$427,293.03	$162,706.97	

G/L ACCT NUMBER	TITLE	FISCAL BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D	UNEXPENDED BUDGET	% USED
18-00-311-9	PROPERTY TAX TIF	$625,100.00	$191,590.88	$564,673.58	$60,426.42	90.33
18-00-381	INTEREST INCOME	$15,000.00	$2,463.06	$15,942.60	$942.60-	106.28
	** TOTAL REVENUE	$640,100.00	$194,053.94	$580,616.18	$59,483.82	90.71
18-00-531	ACCOUNTING SERVICES	$2,000.00	$0.00	$1,800.00	$200.00	90.00
18-00-549	OTHER PROFESSIONAL SERVICES	$32,000.00	$0.00	$21,519.00	$10,481.00	67.25
18-00-928	REDEVELOPMENT AGREEMENT PAYMENTS	$115,000.00	$0.00	$0.00	$115,000.00	.00
18-00-928-1	REVITALIZATION TIF GRANT PROGRAM	$50,000.00	$25,000.00	$25,000.00	$25,000.00	50.00
18-00-999-7	SCHOOL AGREEMENT	$125,100.00	$0.00	$0.00	$125,100.00	.00
	** TOTAL EXPENSE	$324,100.00	$25,000.00	$48,319.00	$275,781.00	14.91
	DEPARTMENT 00 TOTALS	$316,000.00	$169,053.94	$532,297.18	$216,297.18-	168.45
** FUND	18 TOTAL		$169,053.94	$532,297.18		
EXPENSE TOTAL		$324,100.00	$25,000.00	$48,319.00	$275,781.00	
REVENUE TOTAL		$640,100.00	$194,053.94	$580,616.18	$59,483.82	

G/L ACCT NUMBER	TITLE	FISCAL BUDGET	ACTUAL M-T-D	Y-T-D	UNEXPENDED BUDGET	% USED
30-00-344	GRANTS	$363,920.00	$0.00	$0.00	$363,920.00	.00
30-00-375	IEPA LOAN FOR WELL 7	$1,000,000.00	$0.00	$0.00	$1,000,000.00	.00
30-00-381	INTEREST INCOME	$155,400.00	$8,841.94	$82,632.30	$72,767.70	53.17
30-00-399	INTER FUND TRANSFERS IN	$1,830,000.00	$338,260.76	$338,260.76	$1,491,739.24	18.48
	** TOTAL REVENUE	$3,349,320.00	$347,102.70	$420,893.06	$2,928,426.94	12.57
30-00-810-4	AUTO TRANSFER SWITCH GEN (WATER	$45,000.00	$0.00	$0.00	$45,000.00	.00
30-00-810-6	WELL 7 & RAW WATER MAIN EXTENSIO	$404,000.00	$54,286.30	$191,961.26	$212,038.74	47.52
30-00-810-8	WATER TOWER,GROUND STORAGE TANK,	$1,230,000.00	$0.00	$24,805.45	$1,205,194.55	2.02
30-00-812-1	INSERT HYDRANT VALVES	$45,000.00	$0.00	$0.00	$45,000.00	.00
30-00-831	MOWER REPLACEMENT	$0.00	$45,878.40	$45,878.40	$45,878.40-	.00
30-00-832	KUBOTA SICKLE BAR	$0.00	$0.00	$1,465.61	$1,465.61-	.00
30-00-835	GRADE SCHOOL WALKING TRAIL	$580,000.00	$0.00	$364.58	$579,635.42	.06
30-00-851	LIBRARY REPAIRS & ADA EXTERIOR D	$241,200.00	$5,655.60	$22,252.00	$218,948.00	9.23
30-00-860	RESURFACE PARKING LOTS A,B,C&D	$845,400.00	$0.00	$477,322.88	$368,077.12	56.46
30-00-862-10	STREET REPAIR ASPHALT BOX	$35,000.00	$0.00	$0.00	$35,000.00	.00
30-00-862-5	DUMP TRUCK	$110,000.00	$0.00	$61,992.00	$48,008.00	56.36
30-00-862-7	TRAILER	$12,000.00	$0.00	$3,750.00	$8,250.00	31.25
30-00-864	STREET STRIPING PAVEMENT PROGRAM	$82,500.00	$0.00	$75,876.51	$6,623.49	91.97
30-00-864-11	ST. MAINT. TOTAL PATCHER	$125,000.00	$0.00	$0.00	$125,000.00	.00
30-00-864-4	WOODLAND HILLS REHABILITATION	$0.00	$0.00	$4,644.81	$4,644.81-	.00
30-00-882	ANNUAL PAVEMENT DESIGN	$500,000.00	$0.00	$17,616.03	$482,383.97	3.52
30-00-885-2	VILLAGE HALL METAL ROOF	$66,000.00	$0.00	$0.00	$66,000.00	.00
30-00-885-3	D#4&#5 PRESS BOX ROOFS	$5,400.00	$0.00	$0.00	$5,400.00	.00
30-00-885-4	VETERAN'S PAVILION METAL ROOF	$14,560.00	$9,800.00	$9,800.00	$4,760.00	67.31
30-00-892	PARK TRAIL RESTORATION, SEALCOAT	$380,000.00	$0.00	$24,607.36	$355,392.64	6.48
30-00-895-7	VETERAN'S POND REPAIR	$55,000.00	$0.00	$0.00	$55,000.00	.00
30-00-898	PRAIRIE WINDS DEVELOPMENT	$1,830,000.00	$284,870.30	$338,260.76	$1,491,739.24	18.48
	** TOTAL EXPENSE	$6,606,060.00	$400,490.60	$1,300,597.65	$5,305,462.35	19.69
	DEPARTMENT 00 TOTALS	$3,256,740.00C	$53,387.90CR	$879,704.59C	$2,377,035.41-	27.01
** FUND	30 TOTAL		$53,387.90CR	$879,704.59CR		
EXPENSE TOTAL		$6,606,060.00	$400,490.60	$1,300,597.65	$5,305,462.35	
REVENUE TOTAL		$3,349,320.00	$347,102.70	$420,893.06	$2,928,426.94	

G/L ACCT NUMBER	TITLE	FISCAL BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D	UNEXPENDED BUDGET	% USED
31-00-366	LOAN INCENTIVE REPAYMENTS	$16,690.00	$0.00	$0.00	$16,690.00	.00
31-00-381	INTEREST REVENUE	$45,000.00	$3,872.20	$50,367.95	$5,367.95-	111.93
31-00-392	PROCEEDS-SALE OF PROPERTY	$400,000.00	$0.00	$0.00	$400,000.00	.00
	** TOTAL REVENUE	$461,690.00	$3,872.20	$50,367.95	$411,322.05	10.91
31-00-898-1	CRAWFORD'S GYM INFRANSTRUCTURE	$400,000.00	$0.00	$0.00	$400,000.00	.00
31-00-999-4	ECON. DEVEL. TRANSFER (OUT) TO C	$1,830,000.00	$338,260.76	$338,260.76	$1,491,739.24	18.48
	** TOTAL EXPENSE	$2,230,000.00	$338,260.76	$338,260.76	$1,891,739.24	15.17
	DEPARTMENT 00 TOTALS	$1,768,310.00C	$334,388.56CR	$287,892.81C	$1,480,417.19-	16.28
** FUND	31 TOTAL		$334,388.56CR	$287,892.81CR		
EXPENSE TOTAL		$2,230,000.00	$338,260.76	$338,260.76	$1,891,739.24	
REVENUE TOTAL		$461,690.00	$3,872.20	$50,367.95	$411,322.05	

G/L ACCT NUMBER	TITLE	FISCAL BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D	UNEXPENDED BUDGET	% USED
38-00-381	INTEREST INCOME	$60,000.00	$8,746.66	$42,018.04	$17,981.96	70.03
	** TOTAL REVENUE	$60,000.00	$8,746.66	$42,018.04	$17,981.96	70.03
38-00-863-1	OSLAD DESIGN CONSTRUCTION OBSERV	$960,000.00	$0.00	$191,149.54	$768,850.46	19.91
38-00-863-2	SPORTS/NATURE PARK TRAIL/PARK LO	$100,000.00	$0.00	$0.00	$100,000.00	.00
	** TOTAL EXPENSE	$1,060,000.00	$0.00	$191,149.54	$868,850.46	18.03
	DEPARTMENT 00 TOTALS	$1,000,000.00C	$8,746.66	$149,131.50C	$850,868.50-	14.91
** FUND	38 TOTAL		$8,746.66	$149,131.50CR		
EXPENSE TOTAL		$1,060,000.00	$0.00	$191,149.54	$868,850.46	
REVENUE TOTAL		$60,000.00	$8,746.66	$42,018.04	$17,981.96	

G/L ACCT NUMBER	TITLE	FISCAL BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D	UNEXPENDED BUDGET	% USED
51-00-361	WATER REVENUE	$750,000.00	$79,441.85	$564,697.89	$185,302.11	75.29
51-00-365	TAP ON FEES	$6,000.00	$0.00	$850.00	$5,150.00	14.17
51-00-367	METERS/INSPECTIONS	$4,000.00	$0.00	$1,304.00	$2,696.00	32.60
51-00-372	OREANA WATER REVENUE	$76,000.00	$8,861.36	$71,612.43	$4,387.57	94.23
51-00-381	INTEREST INCOME	$9,000.00	$582.36	$4,872.79	$4,127.21	54.14
51-00-389	MISCELLANEOUS	$1,000.00	$0.00	$475.00	$525.00	47.50
	** TOTAL REVENUE	$846,000.00	$88,885.57	$643,812.11	$202,187.89	76.10
51-00-421	SALARIES-REGULAR	$135,000.00	$8,783.82	$87,778.02	$47,221.98	65.02
51-00-423	SALARIES-OVERTIME	$14,600.00	$1,162.32	$12,960.13	$1,639.87	88.77
51-00-451	HEALTH/DENTAL/VISION INSURANCE	$27,000.00	$2,230.55	$22,346.43	$4,653.57	82.76
51-00-461	FICA (CONTRIBUTION)	$12,000.00	$740.50	$7,524.57	$4,475.43	62.70
51-00-462	I M R F CONTRIBUTION	$16,000.00	$1,060.26	$10,738.68	$5,261.32	67.12
51-00-471	UNIFORMS	$2,500.00	$0.00	$500.00	$2,000.00	20.00
51-00-511	BUILDING MAINTENANCE SERVICE	$70,000.00	$3,349.38	$3,349.38	$66,650.62	4.78
51-00-512	EQUIPMENT MAINTENANCE SERVICE	$100,000.00	$18,770.54	$97,930.42	$2,069.58	97.93
51-00-513	VEHICLE MAINTENANCE SERVICE	$100.00	$0.00	$67.95	$32.05	67.95
51-00-532	ENGINEERING SERVICE	$20,000.00	$0.00	$5,353.74	$14,646.26	26.77
51-00-547	PLUMBING INSPECTION	$1,500.00	$0.00	$1,080.00	$420.00	72.00
51-00-549	OTHER PROFESSIONAL SERVICES	$15,000.00	$13,025.50	$59,669.05	$44,669.05-	397.79
51-00-549-1	OUT SOURCE UTILITY BILLING	$7,000.00	$619.38	$4,963.58	$2,036.42	70.91
51-00-549-2	ONLINE PAYMENT FEES	$4,000.00	$391.88	$2,988.56	$1,011.44	74.71
51-00-551	POSTAGE	$100.00	$0.00	$0.00	$100.00	.00
51-00-552	TELEPHONE/INTERNET	$8,000.00	$538.59	$4,584.15	$3,415.85	57.30
51-00-560	PROFESSIONAL DEVELOPMENT	$4,000.00	$108.63	$2,513.30	$1,486.70	62.83
51-00-571	UTILITIES	$100,000.00	$7,969.35	$57,098.49	$42,901.51	57.10
51-00-611	BUILDING MAINTANENCE SUPPLIES	$2,000.00	$0.00	$1,300.68	$699.32	65.03
51-00-612	EQUIPMENT MAINTENANCE SUPPLIES	$80,000.00	$5,567.88	$7,608.05	$72,391.95	9.51
51-00-613	VEHICLE MAINTENANCE SUPPLIES	$100.00	$0.00	$204.99	$104.99-	204.99
51-00-617	GROUND MAINTENANCE SUPPLIES	$1,000.00	$0.00	$0.00	$1,000.00	.00
51-00-651	OFFICE SUPPLIES	$100.00	$0.00	$0.00	$100.00	.00
51-00-651-1	COMPUTER/EQUIPMENT	$500.00	$0.00	$0.00	$500.00	.00
51-00-652	OPERATING SUPPLIES (METERS)	$10,000.00	$16.44	$7,054.16	$2,945.84	70.54
51-00-653	SMALL TOOLS	$100.00	$0.00	$87.55	$12.45	87.55
51-00-654	JANITORIAL SUPPLIES	$200.00	$0.00	$0.00	$200.00	.00
51-00-655	FUEL	$1,000.00	$0.00	$0.00	$1,000.00	.00
51-00-656	CHEMICALS	$450,000.00	$47,658.30	$309,974.53	$140,025.47	68.88
51-00-929	MISCELLANEOUS EXPENSE	$100.00	$0.00	$0.00	$100.00	.00
	** TOTAL EXPENSE	$1,081,900.00	$111,993.32	$707,676.41	$374,223.59	65.41
	DEPARTMENT 00 TOTALS	$235,900.00C	$23,107.75CR	$63,864.30C	$172,035.70-	27.07
** FUND	51 TOTAL		$23,107.75CR	$63,864.30CR		
EXPENSE TOTAL		$1,081,900.00	$111,993.32	$707,676.41	$374,223.59	
REVENUE TOTAL		$846,000.00	$88,885.57	$643,812.11	$202,187.89	

G/L ACCT NUMBER	TITLE	FISCAL BUDGET	ACTUAL M-T-D	ACTUAL Y-T-D	UNEXPENDED BUDGET	% USED
52-00-362	SEWER REVENUE	$420,000.00	$36,637.07	$311,248.04	$108,751.96	74.11
52-00-365	FEES & PERMITS	$1,500.00	$0.00	$250.00	$1,250.00	16.67
52-00-369	MONTEZUMA SEWERS	$550.00	$0.00	$92.40	$457.60	16.80
52-00-370	HP ESTATES SEWER	$3,600.00	$227.40	$2,311.92	$1,288.08	64.22
52-00-371	HP PARK SUBDIVISION SEWER	$550.00	$45.48	$409.32	$140.68	74.42
52-00-381	INTEREST INCOME	$14,000.00	$797.52	$7,090.64	$6,909.36	50.65
	** TOTAL REVENUE	$440,200.00	$37,707.47	$321,402.32	$118,797.68	73.01
52-00-421	SALARIES-REGULAR	$19,000.00	$919.82	$10,990.11	$8,009.89	57.84
52-00-423	SALARIES-OVERTIME	$2,000.00	$0.00	$2,243.07	$243.07-	112.15
52-00-451	HEALTH/DENTAL/VISION INSURANCE	$12,600.00	$965.14	$9,651.40	$2,948.60	76.60
52-00-461	FICA (CONTRIBUTION)	$1,600.00	$66.93	$974.16	$625.84	60.89
52-00-462	I M R F CONTRIBUTION	$2,300.00	$98.06	$1,410.70	$889.30	61.33
52-00-471	UNIFORM ALLOWANCE	$2,000.00	$0.00	$0.00	$2,000.00	.00
52-00-512	EQUIPMENT MAINTENANCE SERVICE	$40,000.00	$0.00	$39,861.37	$138.63	99.65
52-00-513	VEHICLE MAINTENANCE SERVICE	$100.00	$0.00	$444.59	$344.59-	444.59
52-00-517	GROUND MAINTENANCE SERVICE	$25,000.00	$0.00	$0.00	$25,000.00	.00
52-00-517-1	LANDSCAPING TREE SERVICES	$2,000.00	$0.00	$0.00	$2,000.00	.00
52-00-549	OTHER PROFESSIONAL SERVICES	$1,500.00	$0.00	$2,000.00	$500.00-	133.33
52-00-549-1	OUT SOURCE UTILITY BILLING	$7,000.00	$619.39	$4,370.45	$2,629.55	62.44
52-00-549-2	ONLINE PAYMENT FEES	$4,000.00	$391.89	$3,581.82	$418.18	89.55
52-00-552	TELEPHONE/INTERNET	$7,500.00	$902.52	$6,631.05	$868.95	88.41
52-00-560	PROFESSIONAL DEVELOPMENT	$500.00	$0.00	$1,548.55	$1,048.55-	309.71
52-00-571	UTILITIES	$10,000.00	$836.70	$7,056.06	$2,943.94	70.56
52-00-578	SEWER DISCHARGE FEE	$310,000.00	$28,966.49	$209,334.39	$100,665.61	67.53
52-00-612	EQUIPMENT MAINTENANCE SUPPLIES	$2,000.00	$10,163.74	$16,381.31	$14,381.31-	819.07
52-00-613	VEHICLE MAINTENANCE SUPPLIES	$500.00	$0.00	$0.00	$500.00	.00
52-00-652	OPERATING SUPPLIES	$500.00	$0.00	$0.00	$500.00	.00
52-00-653	SMALL TOOLS	$150.00	$0.00	$9.39	$140.61	6.26
52-00-655	FUEL	$500.00	$0.00	$0.00	$500.00	.00
52-00-929	MISCELLANEOUS EXPENSE	$500.00	$0.00	$0.00	$500.00	.00
	** TOTAL EXPENSE	$451,250.00	$43,930.68	$316,488.42	$134,761.58	70.14
** FUND	52 TOTAL		$6,223.21CR	$4,913.90		
EXPENSE TOTAL		$451,250.00	$43,930.68	$316,488.42	$134,761.58	
REVENUE TOTAL		$440,200.00	$37,707.47	$321,402.32	$118,797.68	

Fund Name:	Purchase Date:	Investment Period:	Maturity Date:	Investment Amount:	Interest Rate:
General Fund Reserve	9/2/2025	5-Month	2/2/2026	$ 200,000.00	4.01%
General Fund Reserve	9/2/2025	5-Month	2/2/2026	$ 200,000.00	4.01%
Total Currently Invested:				$ 400,000.00	
Potential Future Investments:				$ -	
Total Projected Investments by the end of 2025				$ 400,000.00	

Fund Name:	Purchase Date:	Investment Period:	Maturity Date:	Investment Amount:	Interest Rate:
Motor Fuel Tax Fund	9/2/2025	5-Month	2/2/2026	$ 200,000.00	4.01%
Motor Fuel Tax Fund	9/2/2025	5-Month	2/2/2026	$ 200,000.00	4.01%
Total Currently Invested:				$ 400,000.00	
Potential Future Investments:				$ -	
Total Projected Investments by the end of 2025				$ 400,000.00	

Fund Name:	Purchase Date:	Investment Period:	Maturity Date:	Investment Amount:	Interest Rate:
Hotel/Motel Fund	6/20/2025	5-Month	11/20/2025	$ 200,000.00	4.01%
Hotel/Motel Fund	6/20/2025	5-Month	11/20/2025	$ 200,000.00	4.01%
Hotel/Motel Fund	6/20/2025	5-Month	11/20/2025	$ 200,000.00	4.01%
Hotel/Motel Fund	9/2/2025	5-Month	2/2/2026	$ 200,000.00	4.01%
Hotel/Motel Fund	9/2/2025	5-Month	2/2/2026	$ 200,000.00	4.01%
Hotel/Motel Fund	2/5/2025	13- Months	3/5/2026	$ 200,000.00	3.33%
Hotel/Motel Fund	2/5/2025	13- Months	3/5/2026	$ 200,000.00	3.33%
Total Currently Invested:				$ 1,400,000.00	
Potential Future Investments:				$ -	
Total Projected Investments by the end of 2025				$ 1,400,000.00	

Fund Name:	Purchase Date:	Investment Period:	Maturity Date:	Investment Amount:	Interest Rate:
Capital Fund	9/20/2025	91-Days	12/19/2025	$ 200,000.00	2.75%
Capital Fund	9/20/2025	91-Days	12/19/2025	$ 300,000.00	2.75%
Capital Fund	9/20/2025	91-Days	12/19/2025	$ 200,000.00	2.75%
Capital Fund	8/3/2025	91-Days	11/4/2025	$ 200,000.00	3.01%
Capital Fund	8/3/2025	91-Days	11/5/2025	$ 300,000.00	3.01%
Capital Fund	8/3/2025	91-Days	11/5/2025	$ 300,000.00	3.01%
Total Currently Invested:				$ 1,500,000.00	
Potential Future Investments:				$ -	
Total Projected Investments by the end of 2025				$ 1,500,000.00	

Fund Name:	Purchase Date:	Investment Period:	Maturity Date:	Investment Amount:	Interest Rate:
Sports/Nature Park Fund	9/2/2025	5-Month	2/2/2026	$ 200,000.00	4.01%
Sports/Nature Park Fund	9/2/2025	5-Month	2/2/2026	$ 200,000.00	4.01%
Sports/Nature Park Fund	10/15/2025	5-Month	3/15/2026	$ 300,000.00	3.75%
Sports/Nature Park Fund	10/15/2025	5-Month	3/15/2026	$ 300,000.00	3.75%
Sports/Nature Park Fund	10/15/2025	5-Month	3/15/2026	$ 300,000.00	3.75%
Sports/Nature Park Fund	10/15/2025	5-Month	3/15/2026	$ 300,000.00	3.75%
Sports/Nature Park Fund	2/4/2025	13- Months	3/4/2026	$ 200,000.00	3.33%
Sports/Nature Park Fund	2/4/2025	13- Months	3/4/2026	$ 200,000.00	3.33%
Total Currently Invested:				$ 2,000,000.00	
Potential Future Investments:				$ -	
Total Projected Investments by the end of 2025				$ 2,000,000.00	

Grand Total Currently Invested from above			$ 5,700,000.00
Grand Total Potential Future Investments:			$ -
Grand Total Projected Investments by the end of 2025			$ 5,700,000.00

ADMINISTRATION REPORTS

ENGINEER'S REPORT

Forsyth: October 21, 2025 Board Meeting

Submitted by Jeremy Buening, P.E., S.E.

CHASTAIN
CONSULTING ENGINEERS

Project 6928 – Maroa-Forsyth Grade School Bike Path
This project consists of the construction of a new bike path from the end of the existing bike path at the intersection of Cox St at Smith St to the east entrance to the Maroa-Forsyth Grade School. The construction of this project is funded through IDOT's ITEP program so federal procedures must be followed.

All construction is complete and the final walk-through was completed on October 14th, 2025. The only punch list item identified was for the germination of the grass seed. Once that occurs, the project will officially be closed out.

Project 7982 – Forsyth Park LWCF Grant Compliance
This project consists of the construction of initial site improvements to the new recreational park facility located north of W Forsyth Rd and east of N Oakland Ave. The intent of the project is to meet the requirements of the LWCF grant received for funding the purchase of the property.

All work is complete. A final walk-through with the Village is complete and final payments should occur within a month.

Project 8595 – Barnett Ave Improvements
This project consists of the rehabilitation and/or reconstructing Barnett Ave from the mall entrance to Koester Drive. The construction of this project is being funded by DUATS federal funds so federal procedures must be followed. Design continues and ROW acquisition work is underway.

Project 8700 – Water Towers, Ground Storage Tank, & Aerator Maintenance
This project consists of painting and general repairs on the two water towers, the ground storage tank at the water treatment plant, and the aerator standpipe at the water treatment plant.

A kick-off is being scheduled to assess when the various scope items will be done.

Project 9177.02 – Prairie Winds Access Road and Utility Construction
Signed contracts have been received and the Notice to Proceed has been issued. Construction activities have begun for the construction entrance and culvert piping. Earthwork for the roadway is complete and subbase aggregate has been laid. The storm sewer is complete and the curb and gutter are 50% complete. The laying of the HMA is expected to occur within the next week.

Project 9292 – Bike Path Improvements 2025
The scope of work includes design, construction plans, and bidding for the rehabilitation of the asphalt paved trail along Forsyth Parkway from Weaver Road to Illini Drive, and along W Forsyth Parkway from Park Place Court to Hundley Road. Final walk through occurred on October 15th. Final payments should be processed within a month.

Project 9293 – Road Maintenance 2025
The project generally includes full depth concrete patching on E Weaver Road, and replacement of the full depth concrete pavement on West Hickory Point Road from N MacArthur Road to approximately 300 feet (and no more than 500 feet) east of N MacArthur Road.

All work has been completed and the concrete is curing. Traffic control barriers will be removed on Monday, October 20, 2025 to ensure a full cure.

ENGINEER'S REPORT

Forsyth: October 21, 2025 Board Meeting

Submitted by Jeremy Buening, P.E., S.E.

CHASTAIN
CONSULTING ENGINEERS

Project 9294 – Moon Street Improvements
This project completes the Phase II design for the Moon Street sidewalk improvements. The proposed improvements include replacing existing sidewalks and install new sidewalks. Sidewalks interconnect with each other as well as neighboring schools and library. Improvements also include driveway replacement, drainage structure adjustment and installation, curb and gutter replacement, grading, storm sewer installation, and parkway restoration.

Chastain has been completing additional design and compiling project plans. Chastain is wrapping up the review of the recently obtained titles for parcel and right-of-way information.

FORSYTH PUBLIC LIBRARY

Library Director's Report

LIBRARY UPDATES:

- Construction continues on the library's exterior. Demo continues and we are getting our first look at the new siding. We have received lots of positive feedback from patrons about the improvements already and plan to continue to share the remodel experience on our social media.
- The library's long-time book supplier Baker & Taylor recently announced that they are going out of business. You may have seen this information shared by Decatur Public Library staff on local news sites. We were proactive in reaching out to new vendors to set up accounts and processing requirements, which should minimize the disruption to our patrons. Special thanks to library staff members Jennifer and Cheryl who have cataloged and processed over two hundred previously backordered titles in the last week.
- I had a great experience presenting at the Illinois Library Association's annual conference on October 13 went well. I was part of a panel about passive programming options alongside librarians from Skokie Public Library, Palos Heights Public Library and Poplar Creek Public Library District. I also had an opportunity to connect with other library professionals and am bringing back several programming ideas that I hope to implement in the coming months.
- We are continuing our focus on helping to connect our patrons to needed resources within the community. Macon County Health Department held a very successful flu shot clinic prior to our monthly Bingo program. We have also had a great response thus far to registration for our Mobile DMV event on November 8 by appointment only. Additionally, Rep. Deering will be holding a second DMV event in December at the library that we will continue to promote to our community members.
- We invite our True Crime enthusiasts to join us for a special Lizzie Borden presentation with Chicago actor and storyteller Ed Dzialo on October 21. Other Halloween-themed activities this month include Zombie Barbies for Teens on Oct 10, Stained Glass Pumpkins on Oct 18, Kids' Edible Haunted Houses on Oct 21, Mini Glow Jars Craft on Oct 23 and finishing up with our annual "Nightmare on Elwood Street" Halloween Party on Oct 25. This is the fourth year of the event, which features a costume contest, games, crafts, treats and more. Following our annual Halloween Party, we will also be hosting a "K-Pop Demon Hunters" event completed with a K-Pop Dance Group demonstration and themed activities during the movie.
- Evening Story Time continues to bring in a great crowd and we are excited to offer this opportunity to families who may not be able to attend our Friday morning time.
- School visits have kicked off with Decatur Christian School and we're looking forward for further collaborations with DCS and MFGS teachers and their classrooms.

Melanie Weigel, Director

EXTERIOR PROJECT PROGRESS...

OLD BUSINESS

ITEM 1

MEMORANDUM

To: The Honorable President and Board of Trustees
From: Jill Applebee, Village Administrator
Date: October 21, 2025
Subject: Gaming

This memo is intended to open an initial discussion regarding potential parameters, expectations, and community standards for video gaming within the Village of Forsyth. As interest in this topic continues to grow among business owners, it is important to establish a clear direction before any formal proposals or applications are considered.

Possible Discussion Points:

1. **Community Vision and Compatibility**
   - How does the introduction or expansion of gaming align with the Village's overall vision and brand identity?
   - Are there specific areas or types of establishments (e.g., restaurants, hotel, entertainment venues) that are appropriate or inappropriate for gaming?
2. **Regulatory Parameters**
   - Should there be a cap on the number of gaming establishments or terminals permitted within Village limits?
   - What zoning or location restrictions should be considered (e.g., distance from schools, parks, or residential neighborhoods)?
   - Should gaming be limited to existing liquor license holders or extended to other eligible businesses?
3. **Revenue and Fiscal Expectations**
   - What are the Village's expectations regarding local revenue generation?
   - Should gaming revenue be earmarked for specific community priorities (e.g., capital projects, park improvements, or public safety enhancements)?
4. **Operational and Aesthetic Standards**
   - What standards should be set for signage, advertising, and exterior aesthetics of gaming locations?
5. **Licensing and Oversight**
   - What local licensing, inspection, or renewal procedures should be required?
   - Should there be an annual review process or performance standards for continued operation?

Next Steps:

Staff recommends that the Board discuss these guiding questions to determine the Village's position on video gaming. Following Board feedback, staff can prepare a draft policy or ordinance outlining preferred parameters and regulatory framework for future consideration.

NEW BUSINESS

ITEM 1

MEMORANDUM

To: The Honorable President and Board of Trustees
From: Jill Applebee, Village Administrator
Date: October 21, 2025
Subject: Pyrotecnico Contract

Overview
The Village of Forsyth has received a proposed five-year contract from Pyrotecnico Fireworks, Inc. to provide annual fireworks displays for the Village's Independence Day celebration. Pyrotecnico has successfully provided displays for the Village in previous years, and this agreement will ensure continued service, price stability, and professional quality through 2030.

Agreement Details
Vendor: Pyrotecnico Fireworks Inc.
Term: 2026 – 2030 (Five Years)
Display Date: Forsyth Fest Saturday, weather permitting
Display Location: Forsyth Park (existing approved launch site)
Services Provided:
- **Full fireworks display and on-site professional supervision**
- **All necessary fireworks display materials and personnel**
- **Program design and display execution under the Village's direction**

Village Responsibilities:
- **Secure and maintain the fireworks display site and fallout area**
- **Obtain all necessary local and state permits**
- **Provide site security and ensure restricted access to discharge areas**
- **Promote event with appropriate credit to "Fireworks by Pyrotecnico"**
- **Coordinate rescheduling if weather prevents the show**

Pricing and Payment Schedule

Year	Cost- 2025 was $11,500
2026	$12,000
2027	$12,000
2028	$12,480
2029	$12,480
2030	$12,855

Total Five-Year Contract: $61,815
A deposit and final payment schedule will be outlined in *Attachment "A"* of the agreement. Pyrotecnico invoices will follow the terms specified, with payment due prior to each annual display.

Additional Provisions
- **If inclement weather prevents the scheduled display, the Village and Pyrotecnico will agree to an alternate date within three months.**

- **Pyrotecnico maintains general liability, property damage, transportation, and workers' compensation insurance, naming the Village as an additional insured.**
- **The Village agrees to indemnify Pyrotecnico against claims arising from Village negligence or failure to meet site responsibilities.**
- **The agreement allows for minor price adjustments in the event of material cost increases due to new laws or tariffs.**

Recommendation

Staff recommends approval of the five-year agreement with Pyrotecnico Fireworks, Inc. for annual fireworks displays from 2026 through 2030 at the rates outlined above. The agreement ensures consistency, cost predictability, and continued high-quality displays for Village residents and visitors.

PYROTECNICO™
VITALE FAMILY FIREWORKS * 1889

PYROTECNICO™ fx
AMPLIFYING EXCITEMENT | SINCE 1889

October 15, 2025

Village of Forsyth
PO Box 80, 301 S Route 51
Forsyth, IL 62535

Enclosed is our pricing for a 5 year agreement from 2026-2030:

Current: $11,500

Pricing:

2026: $12,000

2027: $12,000

2028: $12,480

2029: $12,480

2030: $12,855

Please call me if you have any questions

Sincerely,

Riley Pakosz

Riley Pakosz

PYROTECNICO FIREWORKS, INC.

This Fireworks Display Agreement ("Agreement") entered into this on **10/16/25** by and between PYROTECNICO FIREWORKS, INC. ("Pyrotecnico") and **Village of Forsyth** (CUSTOMER).

Pyrotecnico, for and in consideration of the terms hereinafter mentioned, agrees to furnish to the CUSTOMER Fireworks Display(s) and related services ("Fireworks Display"), including the services of Pyrotecnico's on-site representative to take charge of and perform the Fireworks Display under the supervision and direction of the CUSTOMER. The Firework Display to be given on **REFER TO ATTACHMENT "A"** (the "Display Date"), weather permitting.
The offer contained in this Agreement is only valid if it is signed and returned to Pyrotecnico by **10/25/25** ("Expiration Date"). Pricing and availability are only guaranteed as long as Pyrotecnico receives the signed Agreement by the Expiration Date. Customer agrees to pay Pyrotecnico the sum(s) of **REFER TO ATTACHMENT "A"**(the "Contract Price"). Pyrotecnico will invoice CUSTOMER a deposit of **REFER TO ATTACHMENT "A"** to be due **REFER TO ATTACHMENT "A"** and the final balance shall be due **REFER TO ATTACHMENT "A"**. A service fee of 1 ½% per month shall be added if the account is not paid in full within 30 days of the Display Date. CUSTOMER agrees to pay any and all collection costs, including reasonable attorney's fees and court costs incurred by Pyrotecnico for any amount due under this Agreement. The Contract Price is based on the regulations and laws in effect at the time of execution of this Agreement. If any change in law (including, but not limited to, new or increased tariffs, duties, taxes, import restrictions, or other governmental regulations) materially increases the cost of the Fireworks Display, Pyrotecnico shall have the right to adjust the Contract Price to reflect such increased costs. Pyrotecnico shall provide CUSTOMER with written notice of any such adjustment, including reasonable documentation supporting the increased costs. CUSTOMER shall have five (5) days from receipt of such notice to accept the revised Contract Price. If CUSTOMER does not accept the revised Contract Price within this period, Pyrotecnico may, at its sole discretion, suspend performance of the Fireworks Display until the parties negotiate, in good faith, reasonable adjustments to the Contract Price or or revise the Fireworks Display to account for the increased costs. Nothing in this provision shall obligate Pyrotecnico to absorb any increased costs resulting from changes in law, tariffs, or other governmental actions beyond its control.

Pyrotecnico and CUSTOMER agree that should inclement weather prevent the performance of the Fireworks Display on the Display Date, the parties shall agree to a mutually convenient alternate date, within three (3) months of the Display Date. If the show is rescheduled prior to Pyrotecnico's truck leaving the facility, CUSTOMER shall remit to Pyrotecnico an additional **REFER TO ATTACHMENT "A"** for additional expenses in presenting the Fireworks Display on an alternate date. If the show is rescheduled after Pyrotecnico's truck leaves the facility, CUSTOMER shall remit to Pyrotecnico an additional **REFER TO ATTACHMENT "A"** for additional expenses incurred. The determination to cancel the show because of inclement or unsafe weather conditions shall rest within the sole discretion of Pyrotecnico. In the event the CUSTOMER does not choose to reschedule another date or cannot agree to a mutually convenient date, Pyrotecnico shall be entitled to **REFER TO ATTACHMENT "A".**

Pyrotecnico agrees to furnish all necessary fireworks display materials and personnel for the fireworks display in accordance with the program approved by the parties. Quantities and varieties of products in the program are approximate. After final design, exact specifications will be supplied upon request. Should this display require any Union, permit, or fire department related costs; their fees are not included in the Contract Price.

CUSTOMER will timely secure and provide the following: (a) Sufficient area for the display, including a minimum spectator set back distance of **350 FEET** at all points from the discharge area, as reflected in the attached site plan, and that this discharge area shall not have any unauthorized personnel or vehicles; (b) Funds for all permits, licenses, and approvals as required by local, state and federal laws for the Fireworks Display; (c) Protection of the display area by roping-off or similar facility; (d) Adequate personnel protection to prevent spectators from entering display area; (e) Directly secure, confirm, and pay for 24-hour security of the set-up and discharge areas at the Display Site, if required, beginning upon the arrival of Pyrotecnico's fireworks product through the completion of the Fireworks Display; (f) Search of the fallout area at first light following a nighttime display; and (g) Provide credit as "Fireworks by Pyrotecnico" in all advertising and marketing materials.

Pyrotecnico will maintain general liability, property damage, transportation and workers compensation insurance. All those entities/individuals who are listed on the certificate of insurance, provided by Pyrotecnico, will be deemed to be an additional insured on such policies. This insurance coverage specifically does not include coverage for any independent acts of negligence of any additional insured.

CUSTOMER shall indemnify, defend and hold harmless Pyrotecnico and its shareholders, directors, officers, employees, agents, representatives and insurers from any and all demands, claims, causes of action, judgments or liability (including the costs of suit and reasonable attorneys' fees) arising from damage to or destruction of property (including both real and personal) or bodily or personal injuries (including death), whether arising from tort, contract or otherwise, that occur directly or indirectly from (a) the negligence or willful misconduct of CUSTOMER or its employees, agents, contractors or representatives, (b) the failure of CUSTOMER to comply with its obligations under this Agreement, or (c) any claims or actions arising out of Pyrotecnico's use of the show site. This Agreement contains the entire agreement between the Parties for this show and any prior agreements are terminated. This Agreement may only be amended, revised or terminated in writing, executed by the Party against which enforcement is asserted. The parties hereto mutually and severally guarantee terms, conditions, and obligations under this Agreement to be binding upon the parties, themselves, their successors and assigns.

SIGNATURES TO FOLLOW ON NEXT PAGE

Customer Initials: ____________________

PYROTECNICO :	CUSTOMER:
By *(sign)*:____	By *(sign)*_:______________________________________
Name:____	Name:____
Title: ____	Title:____
Date:____	Date: ____
Address: 299 Wilson Road	Address: _______________________________________
New Castle PA 16101	____
Phone: (724) 652-9555	Phone:____
Email: contracts@pyrotecnico.com	Email: :____

Customer Initials: ___________________

ATTACHMENT A

DISPLAY DATE	CONTRACT PRICE	DEPOSIT	DEPOSIT DUE DATE	BALANCE DUE DATE	POSTPONEMENT FEE - NOT LEFT FACILITY	POSTPONEMENT FEE - LEFT FACILITY	CANCELLATION FEE
06/20/2026	$12,000	$6,000	04/01/2026	net 30	$1,800	$4,800	$6,000
06/19/2027	$12,000	$6,000	04/01/2027	net 30	$1,800	$4,800	$6,000
06/17/2028	$12,480	$6,240	04/01/2028	net 30	$1,872	$4,992	$6,240
06/16/2029	$12,480	$6,240	04/01/2029	net 30	$1,872	$4,992	$6,240
06/15/2030	$12,855	$6,427.50	04/01/2030	net 30	$1,928.25	$5,142	$6,427.50

CONTACT/INSURANCE INFORMATION FORM

You must return this form with your signed Agreement for the Certificate of Insurance to be issued, and for the permit application to be completed and submitted. If information isn't applicable, please state such by indicating "N/A".

Customer Initials: ____________________

Legal Entity Contracting Pyrotecnico: ____

Primary Point of Contact Name: ____

Phone: ____________________________________ Email: ____

Billing Address:____

City, State & Zip: ____

Accounts Payable Contact: ____

Accounts Payable Email: ____

Display Date(s): __________________________________ Display Start Time(s): ___________________________

Rain Date(s): ____________________________________

Day-of-Display Contact Name:____

Day-of-Display Mobile Phone Number:____

Day-of-Display Email:____

Display Site Location(s) and
Address(es):____

____

If Pyrotecnico has produced a show at this site, has the geography changed (i.e, new structures, new terrain, etc.)? If yes, please describe:

____

____

If Applicable - Additionally Insured Entities (The "Customer Name" shall automatically be listed as an Additional Insured):

____

____

Customer Initials: __________________

NEW BUSINESS

ITEM 2

MEMORANDUM

To: The Honorable President and Board of Trustees
From: Jill Applebee, Village Administrator
Date: October 21, 2025
Subject: Budget 1st Draft and Fund Balance Policy

Purpose

This memorandum provides an overview of the Village of Forsyth's 2026 Budget and its alignment with the Fund Balance and Cash Reserve Policy adopted on April 16, 2012. The Village continues to demonstrate sound fiscal management through strategic budgeting, responsible capital planning, and maintaining healthy reserves for long-term stability.

Fund Balance and Cash Reserve Policy Overview

The Fund Balance and Cash Reserve Policy guides the Village's financial health by ensuring adequate funds are available for emergencies, capital needs, and essential services.
In line with Governmental Accounting Standards Board (GASB) Statement No. 54, fund balances are classified as:

- **Non-spendable:** Not in spendable form (e.g., prepaid items, long-term receivables)
- **Restricted:** Externally limited (e.g., grants, debt covenants, MFT funds)
- **Committed:** Set aside by formal Village Board action
- **Assigned:** Intended for specific uses by the Treasurer with Administrator approval
- **Unassigned:** Available for general use (General Fund only)

Reserve Targets:

- General Fund – Six months of operating expenditures (excluding capital)
- Motor Fuel Tax Fund – Three months of budgeted revenues
- Water Fund – Three months of operating expenditures
- Sewer Fund – Three months of operating expenditures

Reserves are reviewed annually during the budget process, and any use of reserves requires Board approval.

2026 Budget Summary

The 2026 Budget continues Forsyth's conservative fiscal approach while prioritizing capital investment, infrastructure, and community development.

- **Total Revenues:** $14,806,349 (↑24% from 2025)
- **Total Expenditures:** $20,549,534 (↑41% from 2025)
- **Net Balance:** ($5,743,185), reflecting planned use of reserves for one-time capital and infrastructure projects in accordance with policy.

Highlights by Fund

- **General Fund:** Revenues ↑2% to $6.97M; expenditures rise to $9.43M for one-time capital and operational investments.
- **Motor Fuel Tax Fund:** Revenues ↑273% from project reimbursements; expenditures total $1.99M for road work.
- **Capital Projects Fund:** Revenues ↑78% to support multiple infrastructure projects.
- **Water & Sewer Funds:** Combined revenues ↑24% to $1.69M due to utility upgrades.

- **Economic Development Fund:** Decrease due to completion of several 2025 projects.

Discussion

Although expenditures exceed revenues in 2026, the Village's strong reserves allow planned capital projects to move forward without affecting financial stability. Maintaining policy-required reserves ensures the Village can handle revenue fluctuations and emergencies while pursuing strategic goals.

Conclusion

The 2026 Budget balances fiscal responsibility with investment in Forsyth's future. By adhering to the Fund Balance and Cash Reserve Policy, the Village continues to use public funds wisely while supporting infrastructure, services, and community growth.

FUND BALANCE AND CASH RESERVE POLICY

(1) **Policy:** The purpose is to enhance long-term financial planning and mitigate the risks associated with changes in revenues due to economic and local market conditions. These policies also aim to assist in the allocation of sufficient monies for the purchase of capital equipment, construction of capital improvements, and unanticipated expenditures that may occur. The reserve balances in all of the Village's funds are not restricted as to the use of the reserves except for the Motor Fuel Tax, Water and Sewer Funds. Unrestricted reserve balances will be utilized for emergency expenditures, annual budget shortfalls or other approved capital projects.

(2) **Governmental Accounting Standards Board (GASB) No 54 Requirements:** Fund balance is the difference between assets and liabilities in a Governmental Fund. In the past, fund balance classifications were "reserved for specific purposes" or "unreserved", meaning that funds could be spent as the Village saw fit. With Statement No 54, the new fund classifications are as follows: Non-spendable, Restricted, Committed, Assigned and Unassigned. Their definitions are as follows:

(a) **Non-spendable Fund Balance** –These balances would represent amounts that cannot be spent as they are either not in spendable form (are not expected to be converted to cash) or must be legally or contractually required to be maintained intact. Also included in this classification would be prepaid items, long-term portions of notes receivable, advance to other funds, and land/assets held for resale.

(b) **Restricted** – Amounts are considered restricted when constraints are placed on the use of resources that are either externally imposed by creditors, grantors, contributors, laws or regulations of other governments or laws with constitutional provisions or enabling legislation. Enabling legislation authorizes the government to assess, levy, charge or mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated by legislation. Legal enforceability means that a government can be compelled by an external party (citizens, public interest groups, or judicial groups) to use resources created by enabling legislation only for the purposes specified by the legislation. Examples of such funds would be motor fuel tax revenues, grant funds, and specifically levied for property tax (pensions, debt service, etc).

(c) **Committed** - Amounts that are used for specific purposes as imposed by constraints of the government's highest level of decision making authority. For the Village, this would mean any amounts that are committed by ordinance by the Village Board of Trustees. This type of classification would mean that the amounts cannot be used for any other purpose unless the Village Board of Trustees removes or changes the intended use of the funds through an ordinance. Examples of such funds more than likely would be capital projects approved by the Village Board of Trustees or any other programs that were approved by the Village Board of Trustees.

(d) **Assigned** – Amounts that are constrained by the Village's intent to be used for specific purposes, but are neither Restricted nor Committed, should be reported as Assigned fund balance. The intent of such funds would be determined by the Village Treasurer upon review and approval by the Village Administrator (see # 3, delegation to assign fund balance below). The constraints imposed on the use of Assigned amounts are more easily removed or modified than those imposed on amounts classified as Committed. Assigned funds would include all remaining amounts reported in governmental funds, other than the general fund that are not already classified as Non-spendable, Restricted, or Committed. Assigned funds also include amounts in the general fund intended to be used for a specific purpose with less restriction than implied by the Restricted or Committed classification. Assignments, however, cannot cause a fund to report a negative fund balance. Appropriation of existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues satisfies the criteria to be classified as an assignment of fund balance as long as it does not cause a negative (deficit) fund balance. Therefore, this would be the classification of fund balance amounts that would be for a specific purpose but are not restricted by legislation or committed by the Village Board of Trustees.

(e) **Unassigned** – This is the residual fund balance amount in the general fund for amounts not Restricted, Committed, or Assigned to specific functions within the fund. The general fund will be the only fund that will be able to report positive unassigned fund balance amounts. If expenditures incurred in other governmental funds exceed the amounts of restricted, committed, or assigned classifications, it may be necessary at that time to report a negative unassigned fund balance in that fund.

Summary of Definitions:

Classification	Definition	Examples
Non- spendable	Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.	* Inventories *Prepaid Items *Long-term receivables *Permanent endowments
Restricted	Resources that are subject to constraints imposed by external parties or enabling legislation.	*State statutes restrictions *Unspent bond proceeds *Grants earned, but not spent *Debt covenants *Taxes dedicated to a specific purpose *Revenues restricted by enabling legislation
Unrestricted:		
Committed	Amounts constrained for specific purposes by Village Board of Trustees through formal action.	*Amounts Village Board of Trustees set aside by ordinance or resolution
Assigned	Amounts that are constrained by the Village to be used for specific purposes, but are neither restricted nor committed.	*Village Board of Trustees delegates the authority to assign fund balance to the Village Treasurer with review and approval of the Village Administrator
Unassigned	Unassigned fund balance is the residual classification for the general fund. This is fund balance that has not been reported in any other fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balance as unassigned.	*Available and expendable for any general fund purpose

(3) **Delegation to Assign Fund Balance:** The responsibility to assign fund balances that are not already identified as Non-spendable, Restricted, Committed, or Unassigned will be delegated to the Village Treasurer with the review and approval of the Village Administrator. The intent for such amounts to be used for specific purposes will be communicated by the Village Administrator to the Village Treasurer so that a full understanding of the assignment is communicated in preparing prior reporting.

(4) **Cash Flow Commitment (fund balance):** The Village of Forsyth policy is to maintain a committed fund balance within the General Fund, Motor Fuel Tax (MFT) Fund, Water Fund, and Sewer Fund as follows:

(a) **General Fund** – The Village of Forsyth will strive to maintain a Committed Fund Balance in the General Fund sufficient to fund the Village's operations for a period of six months. The Cash Flow Commitment in the General Fund is adjusted annually with the adoption of the annual budget and is calculated as six months' worth of general fund operating expenditures excluding capital improvements budgeted for that fiscal year.

(b) **Motor Fuel Tax (MFT) Fund** – The Village of Forsyth will strive to maintain a Committed Fund Balance in the MFT Fund in an amount no less than three months worth of budgeted revenues. The Cash Flow Commitment in the MFT Fund is adjusted annually with the adoption of the annual budget and is calculated as three months' worth of MFT revenues budgeted for that fiscal year.

(c) **Water Fund** – The Village of Forsyth will strive to maintain a Committed Fund Balance in the Water Fund sufficient to fund the Village's operations for a period of three months. The Cash Flow Commitment in the Water Fund is adjusted annually with the adoption of the annual budget and is calculated as three month's worth of the water fund operating expenditures excluding capital improvements budgeted for that fiscal year.

(d) **Sewer Fund** - The Village of Forsyth will strive to maintain a Committed Fund Balance in the Sewer Fund sufficient to fund the Village's operations for a period of three months. The Cash Flow Commitment in the Sewer Fund is adjusted annually with the adoption of the annual budget and is calculated as three month's worth of the sewer fund operating expenditures excluding capital improvements budgeted for that fiscal year.

(5) **Use of Economic Stabilization Arrangements**: In emergency situations or when revenue shortages or budgetary imbalances arise, formal action is needed to identify and describe the special circumstances. Such circumstances should not be routine. If an emergency situation arises, the policy to retain six months of operating expenses within the general fund would need to be waived by formal action of the Board of Trustees.

(6) **Application of Funds**: In instances where expenditures are incurred that will require the funding sources to be comprised of two or more types of fund balance categories, the order of exhaustion of the fund will be as follows:

(a) Restricted
(b) Committed
(c) Assigned
(d) Unassigned

Notice that the non-spendable category is not mentioned above, as those balances are strictly representative of asset balances that are to serve a future interest for the Village as a result of a prior cash disbursement.

(7) **Amendment of Policy**: This policy may be amended from time to time according to the wishes of the Village of Forsyth Board of Trustees.

Policy Approved By Village Board of Trustees on 16th day of April, 2012.

DRAFT

2026 BUDGET & 5 – YEAR (2026-2030) CAPITAL PLANNING MEETING

1st Draft October 21, 2025

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BUDGET NARRATIVE

The Village of Forsyth fiscal year begins January 1, 2026, and runs through December 31, 2026. As a whole the total budgeted revenues (including interfund transfers) for 2026 are anticipated to be $14,630,849.00. As a whole the total budgeted expenses (including interfund transfers) for 2026 are anticipated to be $20,363,534.00. As a whole the total budgeted end fund balance is anticipated to be $12,789,562.61 at the end of 2026.

For 2026, using interfund transfers, the Village will move $3,305,209.00 into the Capital Project Fund from the General Fund. The Village will move $179,600.00 into the Capital Project Fund from the Economic Development Fund. The Village will move $100,000.00 into the Sewer Fund from the Capital Project Fund. These transfers are for current 2026 capital projects and 2027 future capital projects. Making the grand total interfund transfers $3,584,809.00.

The General Fund total revenues budgeted for 2026 are anticipated to be $6,979,100.00. The General Fund total expenses budgeted for 2026 are anticipated to be $9,319,334.00 (that includes interfund transfers). The general fund balance is anticipated to be $4,437,014.58 at the end of 2026. There's no change to salaries for the elected officials (which include the mayor and trustees) per Village Board meeting held on October 1, 2024. There will be no review of wages for the elected officials until fall of 2026. Regular Village employees, seasonal, part and full time, are budgeted for a increase in wages.

The Motor Fuel Tax (MFT), imposed by the state, is received monthly by the Village and is restricted to be used for street-related maintenance, improvements and projects. The total revenues budgeted for 2026 are anticipated to be $910,000.00. The total expenses budgeted for 2026 are anticipated to be $1,998,200.00. The MFT fund balance is anticipated to be $1,197,228.29 at the end of 2026.

Since January 2016, the Hotel/Motel Tax has been at 5 percent of gross rental receipts from renting, leasing or letting rooms in a hotel or motel. The Village receives these revenues on a monthly basis. This fund plays a crucial role in funding events/facilities that bring visitors to the Village. The total revenues budgeted for 2026 are anticipated to be $545,000.00 The total expenses budgeted for 2026 are anticipated to be $900,950.00 The hotel/motel fund balance is anticipated to be $1,874,714.26 at the end of 2026.

The TIF Fund total revenues budgeted for 2026 are anticipated to be $833,000.00. The total expenses budgeted for 2026 are anticipated to be $874,000.00. The TIF fund balance is anticipated to be $1,251,965.90 at the end of 2026.

The Capital Fund total revenues budgeted for 2026 are anticipated to be $3,584,809.00 (that includes interfund transfers). The total expenses budgeted for 2026 are anticipated to be $4,372,600.00. The Capital Fund balance is anticipated to be $1,397,749.63 at the end of 2026.

The Economic Development Fund total revenues budgeted for 2026 are anticipated to be $26,690.00. The total expenses budgeted for 2026 are anticipated to be $579,600.00 (that includes interfund transfers). The Economic Development Fund balance is anticipated to be $224,085.39 at the end of 2026.

The Forsyth Family Sports and Nature Park (FFSNP) Fund total revenues budgeted for 2026 are anticipated to be $60,000.00. The total expenses budgeted for 2026 are anticipated to be $500,000.00. The FFSNP fund balance is anticipated to be $1,922,198.14 at the end of 2026.

The Water Fund total revenues budgeted for 2026 are anticipated to be $1,088,400.00. The total expenses budgeted for 2026 are anticipated to be $1,227,550.00. The water fund balance is anticipated to be ($28,198.73) at the end of 2026.

The Sewer Fund total revenues budgeted for 2026 are anticipated to be $603,850.00. The total expenses budgeted for 2026 are anticipated to be $591,300.00 (that includes interfund transfers). The sewer fund balance is anticipated to be $512,805.15 at the end of 2026.

Major budgeted items for projects in 2026 include: Bike path resurfacing/maintenance; Street, annual pavement; Moon & Elwood street sidewalk improvements; Barnett Ave Reconstruction; Us Rt 51 Median & intersection Improvements; Sports & nature park improvements; Water north and South tower, ground storage tank maintenance, and mixer maintenance.

General Funds:	Estimated Ending Balance for 2025	Anticipated Revenues: for 2026	Other Financing Sources Interfund Transfers In for 2026	Estimated Total Funds/Resources Available	Proposed Expenses for 2026	Other Financing Sources Interfund Transfers Out for 2026	Estimated Ending Balance for 2026	Estimated Variance Between Beginning/Ending Balance for 2026
(Depts.:)								
Legislative					$ 278,975.00			
Administration					$ 2,958,150.00	$ 3,305,209.00		
Street					$ 1,074,000.00			
Park & Recreation					$ 1,048,000.00			
Library					$ 655,000.00			
General Fund Totals:	**$ 6,777,248.58**	**$ 6,979,100.00**	**$0.00**	**$ 13,756,348.58**	**$ 6,014,125.00**	**$ 3,305,209.00**	**$ 4,437,014.58**	**$ (2,340,234.00)**
6 Months Reserve (less capital & interfund Transfers)							$ 3,007,063.00	
General Fund Total Less Reserve:							$ 1,429,951.58	

Special Revenue Fund:	Estimated Ending Balance for 2025	Anticipated Revenues: for 2026	Other Financing Sources Interfund Transfers In for 2026	Estimated Total Funds/Resources Available	Proposed Expenses for 2026	Other Financing Sources Interfund Transfers Out for 2026	Estimated Ending Balance for 2026	Estimated Variance Between Beginning/Ending Balance for 2026
Motor Fuel Tax Totals:	**$ 2,285,428.29**	**$ 910,000.00**	**$0.00**	**$ 3,195,428.29**	**$1,998,200.00**	**$0.00**	**$ 1,197,228.29**	**$ (1,088,200.00)**
3 Months Reserve (based upon revenues)							$ 227,500.00	
MFT Fund Total Less Reserve:							$ 969,728.29	

Special Revenue Fund:	Estimated Ending Balance for 2025	Anticipated Revenues: for 2026	Other Financing Sources Interfund Transfers In for 2026	Estimated Total Funds/Resources Available	Proposed Expenses for 2026	Other Financing Sources Interfund Transfers Out for 2026	Estimated Ending Balance for 2026	Estimated Variance Between Beginning/Ending Balance for 2026
Hotel/Motel Tax Fund:	**$ 2,230,664.26**	**$ 545,000.00**	**$0.00**	**$ 2,775,664.26**	**$ 900,950.00**	**$0.00**	**$ 1,874,714.26**	**$ (355,950.00)**
No Reserve							$0.00	
Hotel/Motel Tax Fund Total Less Reserve:							$ 1,874,714.26	

Special Revenue Fund:	Estimated Ending Balance for 2025	Anticipated Revenues: for 2026	Other Financing Sources Interfund Transfers In for 2026	Estimated Total Funds/Resources Available	Proposed Expenses for 2026	Other Financing Sources Interfund Transfers Out for 2026	Estimated Ending Balance for 2026	Estimated Variance Between Beginning/Ending Balance for 2026
TIF District Fund	**$ 1,292,965.90**	**$ 833,000.00**	**$0.00**	**$ 2,125,965.90**	**$ 874,000.00**	**$0.00**	**$ 1,251,965.90**	**$ (41,000.00)**
No Reserve							$0.00	
TIF District Fund Total Less Reserve:							$ 1,251,965.90	

Special Revenue Fund:	Estimated Ending Balance for 2025	Anticipated Revenues: for 2026	Other Financing Sources Interfund Transfers In for 2026	Estimated Total Funds/Resources Available	Proposed Expenses for 2026	Other Financing Sources Interfund Transfers Out for 2026	Estimated Ending Balance for 2026	Estimated Variance Between Beginning/Ending Balance for 2026
Capital Project Fund:	**$ 2,185,540.63**	**$ 100,000.00**	**$ 3,484,809.00**	**$ 5,770,349.63**	**$ 4,272,600.00**	**$100,000.00**	**$ 1,397,749.63**	**$ (787,791.00)**
No Reserve							$0.00	
Capital Project Fund Total Less Reserve:							$ 1,397,749.63	

Special Revenue Fund:	Estimated Ending Balance for 2025	Anticipated Revenues: for 2026	Other Financing Sources Interfund Transfers In for 2026	Estimated Total Funds/Resources Available	Proposed Expenses for 2026	Other Financing Sources Interfund Transfers Out for 2026	Estimated Ending Balance for 2026	Estimated Variance Between Beginning/Ending Balance for 2026
Economic Devel. Fund:	**$ 776,995.39**	**$ 26,690.00**	**$0.00**	**$ 803,685.39**	**$400,000.00**	**$179,600.00**	**$ 224,085.39**	**$ (552,910.00)**
No Reserve							$0.00	
Economic Devel. Fund Total Less Reserve:							$ 224,085.39	

Special Revenue Fund:	Estimated Ending Balance for 2025	Anticipated Revenues: for 2026	Other Financing Sources Interfund Transfers In for 2026	Estimated Total Funds/Resources Available	Proposed Expenses for 2026	Other Financing Sources Interfund Transfers Out for 2026	Estimated Ending Balance for 2026	Estimated Variance Between Beginning/Ending Balance for 2026
Forsyth Family Sports & Nature Park Fund	**$ 2,362,198.14**	**$ 60,000.00**	**$ -**	**$ 2,422,198.14**	**$500,000.00**	**$0.00**	**$ 1,922,198.14**	**$ (440,000.00)**
No Reserve							$0.00	
FFSNP Fund Total Less Reserve:							$ 1,922,198.14	

Enterprise Fund:	Estimated Ending Balance for 2025	Anticipated Revenues: for 2026	Other Financing Sources Interfund Transfers In for 2026	Estimated Total Funds/Resources Available	Proposed Expenses for 2026	Other Financing Sources Interfund Transfers Out for 2026	Estimated Ending Balance for 2026	Estimated Variance Between Beginning/Ending Balance for 2026
Water	**$ 110,951.27**	**$ 1,088,400.00**	**$ -**	**$ 1,199,351.27**	**$ 1,227,550.00**	**$ -**	**$ (28,198.73)**	**$ (139,150.00)**
Water 3 Months Reserve (less capital & IEPA loan payments)							$ 306,887.50	
Water Fund Total Less Reserve:							$ (335,086.23)	

Enterprise Fund:	Estimated Ending Balance for 2025	Anticipated Revenues: for 2026	Other Financing Sources Interfund Transfers In for 2026	Estimated Total Funds/Resources Available	Proposed Expenses for 2026	Other Financing Sources Interfund Transfers Out for 2026	Estimated Ending Balance for 2026	Estimated Variance Between Beginning/Ending Balance for 2026
Sewer	**$ 500,255.15**	**$ 503,850.00**	**$100,000.00**	**$ 1,104,105.15**	**$ 591,300.00**	**$ -**	**$ 512,805.15**	**$ 12,550.00**
Sewer 3 Months Reserve (less capital)							$ 147,825.00	
Sewer Fund Total Less Reserve:							$ 364,980.15	

	Estimated Ending Balance for 2025	Anticipated Revenues: for 2026	Other Financing Sources Interfund Transfers In for 2026	Estimated Total Funds/Resources Available	Proposed Expenses for 2026	Other Financing Sources Interfund Transfers Out for 2026	Estimated Ending Balance for 2026	Estimated Variance Between Beginning/Ending Balance for 2026
All Funds Total:	**$ 18,522,247.61**	**$ 11,046,040.00**	**$3,584,809.00**	**$ 33,153,096.61**	**$ 16,778,725.00**	**$ 3,584,809.00**	**$ 12,789,562.61**	**$ (5,732,685.00)**
Less Reserves:							$ 3,689,275.50	
All Funds Total Less Reserves:							$ 9,100,287.11	

	Transfer To General Fund:	Transfer To Motor Fuel Fund:	Transfer To Hotel/Motel Fund:	Transfer To TIF District Fund:	Transfer To Capital Project Fund:	Transfer To Economic Devel. Fund:	Transfer To Forsyth Family Sports & Nature Park Fund	Transfer To Water Fund:	Transfer To Sewer Fund:	Total:
Transfer From General Fund:	$0	$0	$0	$0	$ 3,305,209	$0	$0	$0	$0	$ 3,305,209
Transfer From Motor Fuel Fund:	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer From Hotel/Motel Fund:	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer From TIF District Fund:	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer From Capital Project Fund:	$0	$0	$0	$0	$0	$0	$0	$0	$ 100,000	$ 100,000
Transfer From Economic Devel. Fund:	$0	$0	$0	$0	$ 179,600	$0	$0	$0	$0	$ 179,600
Family Sports & Nature Park Fund	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer From Water Fund:	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer From Sewer Fund:	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total:	$0	$0	$0	$0	**$ 3,484,809**	$0	$0	$0	**$100,000**	**$ 3,584,809**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget
Assessed Valuation	$143.996M	$154.205M	$154.205M	$154.205M	$154.205M
Village Tax Rate	0.30378	0.28366	0.28366	0.28366	0.28366
Debt Limit	$ 12,419,655	$ 13,300,181	$ 13,300,181	$ 13,300,181	$ 13,300,181
Amount Available	$ 12,419,655	$ 13,300,181	$ 13,300,181	$ 13,300,181	$ 13,300,181

5 - Year Capital Improvement Plan (2026 - 2030)

Dept	Project Description	2026	2027	2028	2029	2030
Streets	Leaf Vac Replacement		$ 120,500	$ 120,500		
Streets	Truck purchase	$ 130,000		$ 60,000		
Streets	Woodland Hills Rehabilitation; July 2, 2024 design Eng. services agreement $106,000 + 2027 Eng. bidding service $10,000 + 2027 observation of construction estimated $14,000 & Construction estimated $1,400,000 = $1,530,000.		$ 1,530,000			
Streets	Hickory Point Estates Rehabilitation Annual Payment Rehabilitation Program; design Eng. 2029 $90,000. Bidding 2029 $10,000 + construction & observation 2030 $1,080,000 = $1,090,000.				$ 90,000	$ 1,090,000
Streets	Stevens Creek Estates (south) Rehabilitation; 2027 design Eng. services $110,000. 2028 bidding services $10,000 + construction & observation $1,320,000 = $1,330,000.		$ 110,000	$ 1,330,000		
Streets	Colonial Manor/Moon Street and Home/Akers Rehabilitation 2029 design Eng. $82,000. 2028 bidding services $10,000 + 2030 construction & observation Colonial Manor/Moon Street $880,000 + Home/Akers $145,000 = $1,035,000			$ 82,000	$ 1,035,000	
Streets	Storm Sewer & Sewer Utility Extensions Prairie Winds Improvements (2025 Design, Permitting, Bidding)	$ 5,000				
Streets	Storm Sewer & Sewer Utility Extensions Prairie Winds Park Improvements (Construction & Observation)	$ 30,000				
Streets	North/ South Street & Utility (Design, Bidding, Construction & Observation).	$ 144,600				
Streets	Cox Street Extension Road & Utilities (Design, Bidding, Construction & Observation). In Prairie Winds Cox Street to Sawyer $6,340,000 in 2031					$ 140,000
Streets	Annual Pavement Maintenance Program; design Eng., bidding services & construction/observation :2026,2027,2028,2029,2030.	$ 250,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Streets	Street Maintenance Total Patcher	$ 125,000				
Streets	Pole/Storage Shed or Purchase Existing Building	$ 200,000				
Streets	Sidewalk Grinder	$ 12,000				
Streets	Bat Wing Mower Attachment	$ 40,000				
Total Street Projects		**$ 936,600**	**$ 1,810,500**	**$ 1,642,500**	**$ 1,175,000**	**$ 1,280,000**

5 - Year Capital Improvement Plan (2026 - 2030)

Dept	Project Description	2026	2027	2028	2029	2030
Parks	Mower Replacement	$ 99,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
Parks	Field Rack (Groomer)		$ 25,000			
Parks	Golf Cart/Gator				$ 25,000	
Parks	Park Signs w/landscaping		$ 100,000	$ 100,000		
Parks	New Playground Equipment (Library Pocket Park)			$ 300,000		
Parks	Upgrade Tennis Court Lightning	$ 50,000				
Parks	Parking Lot Resurfacing & Maintenance (design, bidding, construction & observation); 2027 lot D (Veteran's Pavilion) Parking Lot Drainage Improvements & Resurfacing Design & Bidding $20,000 + Construction & Observation $220,000 = $240,000. 2028 Parking lot B (tennis/pickleball/pavilions) and Parking lot C (Diamonds 4 & 5); 2028 Resurfacing & Maintenance Design & Bidding $50,000 + Construction & Observation $520,000 = $570,000.		$ 240,000	$ 570,000		
Parks	Master Plan Preparation Prairie Winds Park Improvements (pickleball/pond) (Forsyth Parks & Recreation Master Plan addition)	$ 20,000				
Parks	Sawyer Rd Drainage Improvements Prairie Winds Park Improvements (Design & Bidding)					$ 150,000
Parks	Parking Lot and Dog Park over by Public Works Bldg. in Prairie Winds	$ 200,000				
Parks	Pickleball Court, Parking Lot, Restrooms, Pavilion, Bleachers with covers					$ 1,000,000
Parks	Community Center at Library Bldg. Updates	$ 150,000				
Parks	Sidewalk from Library Bldg. to Pocket Park	$ 30,000				
Parks	Camera install near D # 1 & D # 2	$ 15,600				
Parks	Market Dr, Menards, Veterans, Grayhawk, D # 4 & 5, & Park Loop Paths Bike Path Resurfacing & Maintenance Program (Design & Bidding)	$ 30,000				
Parks	Market Dr, Menards, Veterans, Grayhawk, D # 4 & 5,& Park Loop Paths Bike Path Resurfacing & Maintenance Program (Construction & Observation)	$ 330,000				
Total Park Projects		**$ 924,600**	**$ 395,000**	**$ 1,000,000**	**$ 55,000**	**$ 1,180,000**

5 - Year Capital Improvement Plan (2026 - 2030)

Dept	Project Description	2026	2027	2028	2029	2030
Library	Generator	$ 120,000				
Library	Library Landscaping	$ 45,000				
Total Library Projects		**$ 165,000**	**$ -**	**$ -**	**$ -**	**$ -**
	Total General Fund	**$ 2,026,200**	**$ 2,205,500**	**$ 2,642,500**	**$ 1,230,000**	**$ 2,460,000**

5 - Year Capital Improvement Plan (2026 - 2030)

Dept	Project Description	2026	2027	2028	2029	2030
Water (using General Fund $)	Auto Transfer Switch Gen	$ 45,000				
Water (using General Fund $)	Water Towers, Ground Storage Tank & Aerator Maintenance (2025 Bidding, 2026 North and South Towers, Ground Storage Tank construction & observation)	$ 2,061,400				
Water (using General Fund $)	Undersized Water Main Replacement (Design, Permitting, Legal, & IEPA Loan App. Services)		$ 200,000			
Water (using General Fund $)	Undersized Water Main Replacement (2027 Bidding, 2028 Construction, & Observation)		$ 20,000	$ 1,129,000		
Water (using General Fund $)	Auto flush Fire Hydrants		$ 45,000			
Water (using General Fund $)	Insert Hydrant Valves	$ 45,000				
Water (using General Fund $)	Decatur Water Connection: 2026 Design $75,000 and 2027 Construction $325,000	$ 75,000	$ 325,000			
Water (using General Fund $)	Filter Water Pumps	$ 20,000				
Total Water Projects		**$ 2,246,400**	**$ 590,000**	**$ 1,129,000**	**$ -**	**$ -**
	Grand Total General Fund	**$ 4,272,600**	**$ 2,795,500**	**$ 3,771,500**	**$ 1,230,000**	**$ 2,460,000**

5 - Year Capital Improvement Plan (2026 - 2030)

Dept	Project Description	2026	2027	2028	2029	2030
MFT	Moon, Smith & Elwood Streets Sidewalk Improvements; 2025 design Eng. Services $40,000 + 2025 bidding services $10,000 + construction & observation $380,000 = $430,000	$ 430,000				
MFT	Barnett Ave. Reconstruction; 2024 design Eng. $150,000. $65,000 of design Eng carried over from 2024 + 2025 bidding services $10,000 +2025 Land Acquisition $50,000= $125,000 (for 2025). 2026 construction & observation $1,650,000. **This project has been approved for $1,169,600 in Federal STU funds from construction through DUATS in State FY25 (July 2024 to June 2025) Grant funds must be supplemented with 20% Local match.**	$ 820,000				
MFT	US RT 51 Median & Intersections Improvements construction. Resolution 1-2024 on 01/16/2024	$ 548,200				
MFT	Weaver Rd Pedestrian Cross Walk over bridge (design 2026/Construction 2027) and Maintenance Work	$ 200,000				
Total MFT Projects		**$ 1,998,200**	**$ -**	**$ -**	**$ -**	**$ -**

5 - Year Capital Improvement Plan (2026 - 2030)

Dept	Project Description	2026	2027	2028	2029	2030
Hotel/Motel	Disc Golf Course Updates	$ 5,000				
Hotel/Motel	D # 1, 2, 3, 4, 5 Misc. Updates/Changes	$ 225,000	$ 25,000	$ 25,000	$ 25,000	
Hotel/Motel	Veteran's Memorial Updates (Construction & Eng construction & observation)	$ 414,000				
Hotel/Motel	Main Park Concession Stand Pavilion and Restrooms		$ 500,000			
Hotel/Motel	Removal of Amphitheater	$ 80,000				
Hotel/Motel	To run Power (electricity) over to Parking Lot at the Main Park	$ 50,000				
Total Hotel/Motel Projects		**$ 774,000**	**$ 525,000**	**$ 25,000**	**$ 25,000**	**$ -**

5 - Year Capital Improvement Plan (2026 - 2030)

Dept	Project Description	2026	2027	2028	2029	2030
Economic Development	Crawford's Gym Infrastructure	$ 400,000				
Total Economic Development Projects		**$ 400,000**	**$ -**	**$ -**	**$ -**	**$ -**

5 - Year Capital Improvement Plan (2026 - 2030)

Dept	Project Description	2026	2027	2028	2029	2030
Sports Nature Park Fund (Parks)	Family Sports & Nature Park - Phase II Site Improvements (2) Fishing Docks and Installation	$ 160,000				
Sports Nature Park Fund (Parks)	Family Sports & Nature Park Trail and parking lot Lighting	$ 100,000				
Sports Nature Park Fund (Parks)	Family Sports & Nature Park Water Main Extension (2026 Design, Permitting, & Bidding services)	$ 40,000				
Sports Nature Park Fund (Parks)	Family Sports & Nature Park Water Main Extension (Construction & Observation)		$ 275,000			
Sports Nature Park Fund (Parks)	Family Sports & Nature Park Sanitary Sewer Extension (2026 Design, Permitting & 2026 Bidding services)	$ 90,000				
Sports Nature Park Fund (Parks)	Family Sports & Nature Park Sanitary Sewer Extension (Construction & Observation)		$350,000			
Sports Nature Park Fund (Parks)	Family Sports & Nature Park Sanitary Storm Sewer Extension (2026 Design, Permitting & 2026 Bidding services)	$ 10,000				
Sports Nature Park Fund (Parks)	Family Sports & Nature Park Sanitary Storm Sewer Extension (Construction & Observation)		$50,000			
Sports Nature Park Fund (Parks)	Family Sports & Nature Park Electric Extensions (Construction)			$ 50,000		
Sports Nature Park Fund (Parks)	Family Sports & Nature Park - Improvements Playground, & Additional Parking (2026 Design, Permitting & Bidding)	$ 100,000				
Sports Nature Park Fund (Parks)	Family Sports & Nature Park - Park Construction (includes Playground equipment, surfacing and installation)		$ 700,000			
Sports Nature Park Fund (Parks)	Forsyth Sports & Nature Park - Parking Lot Construction (includes materials and installation)		$ 500,000			
Total Sports & Nature Park Projects		**$ 500,000**	**$ 1,875,000**	**$ 50,000**	**$ -**	**$ -**

5 - Year Capital Improvement Plan (2026 - 2030)

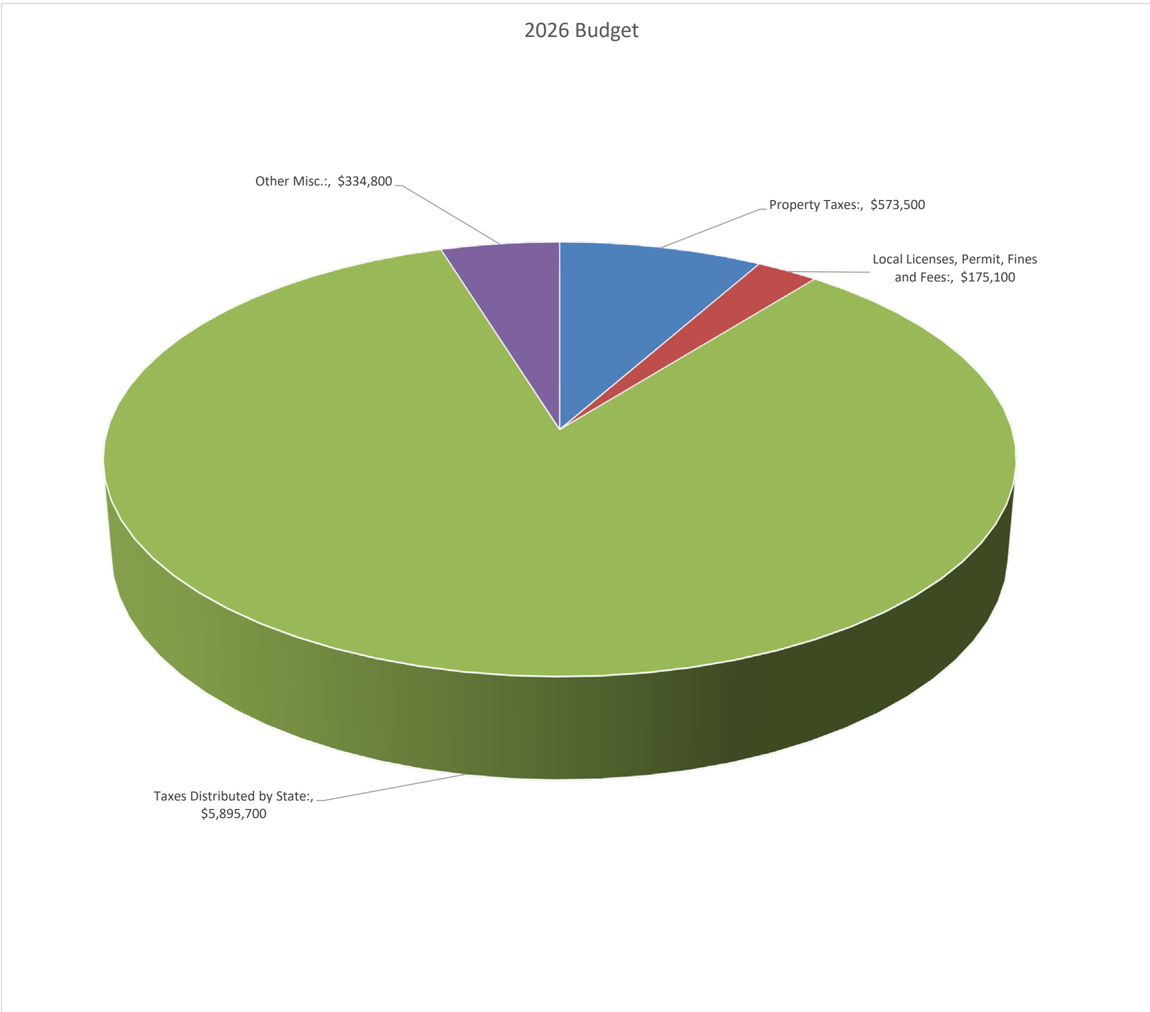
Dept	Project Description	2026	2027	2028	2029	2030
Sewer	New SCADA Communications	$ 100,000				
Total Sewer Projects		**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**

TOTAL OF ALL CAPITAL:	**$ 8,044,800**	**$ 5,195,500**	**$ 3,846,500**	**$ 1,255,000**	**$ 2,460,000**

General Fund (01)

Account Number	Revenues: Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
01-00-311-1	Property Tax Corporate	$ 217,300	$ 217,300	$ 227,869	4.9%	$ 10,569
01-00-311-2	Property Tax Police	$ 93,100	$ 93,100	$ 97,646	4.9%	$ 4,546
01-00-311-3	Property Tax FICA	$ 10,600	$ 10,600	$ 11,119	4.9%	$ 519
01-00-311-4	Property Tax Audit	$ 15,000	$ 15,000	$ 15,735	4.9%	$ 735
01-00-311-5	Property Tax Insurance	$ 34,000	$ 34,000	$ 35,667	4.9%	$ 1,667
01-00-311-6	Property Tax IMRF	$ 15,400	$ 15,420	$ 16,175	4.9%	$ 755
01-00-311-7	Property Tax Street Lighting	$ 50,000	$ 50,000	$ 52,450	4.9%	$ 2,450
01-00-311-8	Property Tax Unemployment	$ 2,000	$ 2,050	$ 2,139	4.3%	$ 89
01-00-321	Liquor License	$ 30,500	$ 24,500	$ 24,500	0%	$ -
01-00-322	Cannabis License	$ 3,500	$ 3,500	$ 3,500	0%	$ -
01-00-325	Franchise Fees	$ 103,500	$ 94,000	$ 94,000	0%	$ -
01-00-331	Building Permit Fees	$ 7,000	$ 7,200	$ 7,200	0%	$ -
01-00-334	HVAC/Mechanical Permit Fees	$ 1,200	$ 500	$ 600	20%	$ 100
01-00-336	Land Disturbance Permit Fees	$ 200	$ 100	$ 100	0%	$ -
01-00-337	Golf Cart Permit Fees	$ 3,000	$ 3,000	$ 3,000	0%	$ -
01-00-339	Other Permit/Administrative Fees	$ 7,000	$ 4,500	$ 4,500	0%	$ -
01-00-341	State Income Tax	$ 600,000	$ 750,000	$ 750,000	0%	$ -
01-00-342	Replacement Tax	$ 6,800	$ 4,500	$ 4,700	4%	$ 200
01-00-344	Grants	$ 7,000	$ 7,000	$ 7,000	0%	$ -
01-00-345	Sales Tax	$ 2,700,000	$ 2,710,000	$ 2,710,000	0%	$ -
01-00-345-1	Non Home Rule Sales Tax	$ 1,125,000	$ 1,125,000	$ 1,125,000	0%	$ -
01-00-345-2	Non Home Rule Sales Tax (School)	$ 1,125,000	$ 1,125,000	$ 1,125,000	0%	$ -
01-00-345-3	Sales Tax-Local Use	$ 150,000	$ 74,000	$ 74,000	0%	$ -
01-00-345-4	Cannabis Sales Tax	$ 10,000	$ 10,000	$ 100,000	900%	$ 90,000
01-00-346	Road & Bridge Tax	$ 107,000	$ 114,700	$ 114,700	0%	$ -
01-00-359	Other Fines	$ 500	$ 500	$ 500	0%	$ -
01-00-360	Electrical Inspection Fees	$ 5,000	$ 3,000	$ 3,000	0%	$ -
01-00-374	Plan Review Fees	$ 5,000	$ 8,000	$ 8,000	0%	$ -
01-00-375	Library Fines/Fees	$ 3,000	$ 2,800	$ 3,000	7%	$ 200
01-00-381	Interest Income	$ 240,000	$ 240,000	$ 240,000	0%	$ -
01-00-382-2	Diamond Rental Fees	$ 11,500	$ 11,500	$ 16,000	39%	$ 4,500
01-00-382-3	Comm. Room Rental Fees	$ 6,000	$ 7,200	$ 7,200	0%	$ -
01-00-383	Donations	$ -	$ 2,000	$ -	-100%	$ (2,000)
01-00-385	Forsyth Family Fest	$ 4,000	$ 2,600	$ 3,000	15%	$ 400
01-00-385-1	Farmers Market/Rudolph Events	$ 2,700	$ 2,000	$ 2,000	0%	$ -
01-00-387	Farm Income	$ 15,000	$ 60,000	$ 60,000	0%	$ -
01-00-388	Land Lease	$ 4,800	$ 4,800	$ 4,800	0%	$ -
01-00-389	Miscellaneous Income	$ 19,000	$ 19,000	$ 19,000	0%	$ -
01-00-390	Event Sponsors	$ 13,250	$ 6,000	$ 6,000	0%	$ -
	Total GF Revenues:	**$ 6,753,850**	**$ 6,864,370**	**$ 6,979,100**	**2%**	$ 114,730

	2023	2024
Total General Fund Revenues for the prior two years:	$ 6,845,001	$ 6,907,950



	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
Property Taxes:	$ 544,400	$ 552,170	$ 573,500	4%	$ 21,330
Local Licenses, Permit, Fines and Fees:	$ 183,400	$ 170,300	$ 175,100	3%	$ 4,800
Taxes Distributed by State:	$ 5,723,800	$ 5,805,500	$ 5,895,700	2%	$ 90,200
Other Misc.:	$ 293,950	$ 336,400	$ 334,800	0%	$ (1,600)
	$ 6,745,550	**$ 6,864,370**	**$ 6,979,100**	2%	$ 114,730

	2023	2024
Total General Fund Revenues for the prior two years:	$ 6,845,001	$ 6,907,950

General Fund Revenues

Code Number:	Code Number Name:	Code Description:
01-00-311-1	Property Tax Corporate	Property Tax Levy 4.9% increase
01-00-311-2	Property Tax Police	Property Tax Levy 4.9% increase
01-00-311-3	Property Tax FICA	Property Tax Levy 4.9% increase
01-00-311-4	Property Tax Audit	Property Tax Levy 4.9% increase
01-00-311-5	Property Tax Insurance	Property Tax Levy 4.9% increase
01-00-311-6	Property Tax IMRF	Property Tax Levy 4.9% increase
01-00-311-7	Property Tax Street Lighting	Property Tax Levy 4.9% increase
01-00-311-8	Property Tax Unemployment	Property Tax Levy 4.9% increase
01-00-321	Liquor License	Yearly Liquor License Fees
01-00-322	Cannabis License	Yearly Cannabis License
01-00-325	Franchise Fees	Franchise Fees
01-00-331	Building Permit Fees	Building Permit Fees
01-00-334	HVAC/Mechanical Permit Fees	HVAC/Mechanical Permit Fees $120 each times 5 = $6000
01-00-336	Land Disturbance Permit Fees	Land Disturbance Permit Fees
01-00-337	Golf Cart Permit Fees	Golf Cart Permit Fees
01-00-339	Other Permit/Administrative Fees	Other Permit; variances, map amendments, door to door sales, sign permits and Administrative Fees
01-00-341	State Income Tax	State Income Tax
01-00-342	Replacement Tax	Replacement Tax
01-00-344	Grants	Various Grants from State, Federal or Local County
01-00-345	Sales Tax	1% Sales Taxes
01-00-345-1	Non Home Rule Sales Tax	0.50% Non Home Rule Sales Tax
01-00-345-2	Non Home Rule Sales Tax (School)	0.50% Non Home Rule Sales Tax (School)
01-00-345-3	Sales Tax-Local Use	Sales Tax-Local Use
01-00-345-4	Cannabis Sales Tax	Cannabis Sales Tax
01-00-346	Road & Bridge Tax	Road & Bridge Tax; village does not levy but is included in with property taxes
01-00-359	Other Fines	Ordnance violations (parking, mowing)
01-00-360	Electrical Inspection Fees	Electrical Inspection Fees reimbursed by developers/business
01-00-374	Plan Review Fees	Plan Review Fees reimbursed by developers/business
01-00-375	Library Fines/Fees	Library Fees/Fines
01-00-381	Interest Income	Bank Interest Income
01-00-382-2	Diamond Rental Fees	Diamond Rental Fees; (M/F school $15,000 7/15/26 to 12/31/26),(FYL $100 plus prep fees est. $1,000 4/1/23 to 03/31/25)
01-00-382-3	Comm. Room Rental Fees	Community Center Fees
01-00-383	Donations	Small Various Donations Received mostly to library
01-00-385	Forsyth Family Fest	Forsyth Family Fest (cookout, shirt sponsors, 5k race fees)
01-00-385-1	Farmers Market/Rudolph	Farmers Market (beer tent/shirts sales) and Rudolph (vendor booth fees/beer tent/shirt sales
01-00-387	Farm Income	Farm Income (prairie winds farm land)
01-00-388	Land Lease	Rise Broadband
01-00-389	Miscellaneous Income	Miscellaneous Income; idot traffic signal ($500 x 4 = $2,000) + Cannabis tax ($450 x 12 = $5,400) + possible IMLRMA insurance claims ($10,200) + Miscellaneous ($1,400)
01-00-390	Event Sponsors	Sponsors for Farmers Market/ Rudolph/Family Fest and Other Activities

LEGISLATIVE DEPARTMENT

The Legislative Department is composed of the Village Board (elected) and the Planning and Zoning Commission (appointed).

Forsyth is a Trustee-Village form of government with a mayor and six trustees made up the legislative body. The mayor and trustees are elected for four-year staggered terms from the Village at large.

General Fund (01)

Account Number	*Legislative Department (10)* Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
(Personnel Services)						
01-10-430	Salaries- Elected	$ 19,500	$ 19,500	$ 19,500	0%	$ -
	Total Personnel	$ 19,500	$ 19,500	$ 19,500	0%	$ -
(Contractual Services)						
01-10-554	Printing Services	$ 400	$ 80	$ 100	65%	$ 20
01-10-549	Other Professional Services	$ 1,000	$ 400	$ 400	0%	$ -
01-10-560	Professional Development	$ 275	$ 275	$ 275	0%	$ -
	Total Contractual	$ 1,675	$ 755	$ 775	3%	$ 20
(Other Expenditures)						
01-10-913	Promotional	$ 44,000	$ 32,000	$ 120,200	276%	$ 88,200
01-10-914	Family Fest	$ 76,000	$ 78,000	$ 76,000	-3%	$ (2,000)
01-10-917	Activities & Events	$ 35,200	$ 35,200	$ 35,200	0%	$ -
01-10-917-1	Farmers Market	$ 15,000	$ 15,000	$ 15,000	0%	$ -
01-10-918-1	Economic Development Corporation (EDC)	$ 10,000	$ 10,000	$ 10,000	0%	$ -
01-10-929	Miscellaneous Expenses	$ 1,600	$ 2,200	$ 2,300	5%	$ 100
	Total Other Expenditures	$ 181,800	$ 172,400	$ 258,700	50%	$ 86,300
Total Legislative Expense:		**$ 202,975**	**$ 192,655**	**$ 278,975**	45%	$ 86,320

	2023	2024
Total Legislative Department Expenses for the prior two years:	$ 152,408	$ 183,665

Legislative Dept.		
Code Number:	**Code Number Name:**	**Code Description:**
01-10-430	Salaries- Elected	Annual Salaries for the elected Mayor and Trustee's to be reviewed in October of 2026 (180 days before new brd takes office in 2027)
01-10-554	Printing Services	Business cards $50 x2 = $100
01-10-549	Other Professional Services	IT Support
01-10-560	Professional Development	Trustees + Mayor mtg expenses IML and Decatur chamber membership dues $275
01-10-913	Promotional	Clean up week $10,000, bus services $15,000, ADA vehicle with Urban Transit Network $80,000 for 5 years (2026 to 2031), + ADA Transit Network annual services $15,000 + retirement plaques $100 each, entrance sign agreement $100
01-10-914	Family Fest	This line item has covered the annual cost for the family fest
01-10-917	Activities & Events	This line item historically has covered the annual easter egg hunt $5,700 + rummage sale ad $100, Xmas tree lighting/Rudolph $29,000 + misc. $400.
01-10-917-1	Farmers Market Event	Three Events
01-10-918-1	Economic Development Corporation (EDC)	EDC Contribution
01-10-929	Miscellaneous Expenses	Holiday gift $600, sympathy flowers, cards $500, brd shirts $700, misc. $500

ADMINISTRATION DEPARTMENT

The Administration Department is composed of the following employees: Village Administrator (full time), Village Clerk (part time or full time), Village Treasurer (full time), Finance Administrative Assistant (full time) and Administrative Assistant (full time). Most of the general fund revenues and expenses not accounted for in other parts of the budget fall under this board department.

The Village Administrator is appointed by the Village Mayor with the advice and consent of the Board of Trustees. The Administrator coordinates and supervises all the various departments of the village and administers the policies set by the Board of Trustees.

The Village Clerk is appointed by the Village Mayor with the advice and consent of the Board of Trustees. The Clerk keeps the corporate seal and all papers belonging to the municipality, attends all meetings of the Village Board and keeps an official record of its proceedings, amongst other duties.

The Village Treasurer is appointed by the Village Mayor with the advice and consent of the Board of Trustees. The Treasurer acts as custodian of all funds belonging to the municipality. The Treasurer is also responsible for employee payroll, accounts receivable, and accounts payable, and attends Village Board Meetings, amongst many other duties.

The Finance Administrative Assistant is responsible for assisting the Village Treasurer and Administrative Assistant job duties for the village amongst other duties.

The Administrative Assistant is a clerical employee responsible for secretarial work for the Village Administrator, Village Clerk, Village Treasurer, Public Works Director and the advisory committees. The Administrative Assistant is also responsible for the monthly water and sewer billing for the village.

General Fund (01)						
	Administration (11)				**2025 Estimated**	**2025 Estimated**
Account		**2025**	**2025**	**2026**	**2026 Budget**	**2026 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Personnel Services)						
01-11-421	Salaries-Regular	$ 320,050	$ 320,050	$ 392,300	23%	$ 72,250
01-11-423	Salaries-Overtime	$ 1,600	$ -	$ 1,600	100%	$ 1,600
01-11-451	Health/Dental/Vision Insurance	$ 56,600	$ 59,000	$ 96,000	63%	$ 37,000
01-11-453	Unemployment Insurance	$ 12,000	$ -	$ -	0%	$ -
01-11-461	FICA Contribution	$ 25,000	$ 25,000	$ 30,150	21%	$ 5,150
01-11-462	IMRF Contribution	$ 34,200	$ 34,200	$ 42,000	23%	$ 7,800
01-11-471	Uniform Allowance	$ 2,000	$ 2,000	$ 2,000	0%	$ -
	Total Personnel	$ 451,450	$ 440,250	$ 564,050	28%	$ 123,800
(Contractual Services)						
01-11-511	Building Maintenance Services	$ 5,000	$ 4,500	$ 5,000	11%	$ 500
01-11-512	Equipment Lease/ Maintenance Services	$ 6,000	$ 5,500	$ 6,000	9%	$ 500
01-11-531	Accounting Services	$ 29,800	$ 29,800	$ 30,700	3%	$ 900
01-11-532	Engineering Services	$ 85,000	$ 83,000	$ 85,000	2%	$ 2,000
01-11-533	Legal Services	$ 70,000	$ 67,000	$ 70,000	4%	$ 3,000
01-11-535	Deputy Contract Services	$ 692,600	$ 690,700	$ 825,000	19%	$ 134,300
01-11-537	IT Services	$ 39,800	$ 39,800	$ 43,000	8%	$ 3,200
01-11-547	Electrical/Mechanical Inspections Service	$ 3,500	$ 3,100	$ 3,500	13%	$ 400
01-11-549	Other Professional Services	$ 38,300	$ 38,300	$ 38,300	0%	$ -
01-11-549-1	Village Hall Newsletter Services	$ 2,000	$ 600	$ 600	0%	$ -
01-11-551	Postage Services	$ 6,000	$ 4,000	$ 4,500	13%	$ 500
01-11-552	Telephone/Internet Services	$ 7,300	$ 7,300	$ 7,500	3%	$ 200
01-11-553	Publishing Services	$ 3,000	$ 3,000	$ 3,000	0%	$ -
01-11-554	Printing Services	$ 2,500	$ 2,500	$ 2,500	0%	$ -
01-11-556	Codification Services	$ 5,000	$ 5,000	$ 5,000	0%	$ -
01-11-560	Professional Development	$ 18,600	$ 14,800	$ 14,800	0%	$ -
01-11-571	Utilities Services	$ 13,200	$ 13,000	$ 13,200	2%	$ 200
01-11-594	Risk Management Contribution Services	$ 87,000	$ 89,000	$ 94,000	6%	$ 5,000
	Total Contractual	$ 1,114,600	$ 1,100,900	$ 1,251,600	14%	$ 150,700

General Fund (01)						
	Administration (11) continued				**2025 Estimated**	**2025 Estimated**
Account		**2025**	**2025**	**2026**	**2026 Budget**	**2026 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Supplies)						
01-11-611	Building Maintenance Supplies	$ 700	$ 600	$ 700	17%	$ 100
01-11-612	Equipment Maintenance Supplies	$ 100	$ 50	$ 100	100%	$ 50
01-11-617	Ground Maintenance Supplies	$ 100	$ 50	$ 100	100%	$ 50
01-11-651	Office Supplies/Furniture Supplies	$ 3,000	$ 3,000	$ 7,500	150%	$ 4,500
01-11-651-1	Computer/Equipment Supplies	$ 4,000	$ 3,500	$ 4,000	14%	$ 500
01-11-654	Janitorial Supplies	$ 700	$ 500	$ 700	40%	$ 200
	Total Supplies	$ 8,600	$ 7,700	$ 13,100	70%	$ 5,400
(Other Expenditures)						
01-11-929	Miscellaneous Expense	$ 3,000	$ 2,800	$ 3,000	7%	$ 200
01-11-929-1	Community Room Refunds	$ 500	$ 1,000	$ 1,000	0%	$ -
01-11-929-2	Golf Cart Permit Expenses	$ 300	$ 350	$ 400	14%	$ 50
01-11-999-7	School Agreement	$ 1,125,000	$ 1,125,000	$ 1,125,000	0%	$ -
	Total Other Expenditures	$ 1,128,800	$ 1,129,150	$ 1,129,400	0%	$ 250
(Interfund Operating Transfer)						
01-11-999-2	Forsyth Family Sports and Nature Park Fund (Out)	$ -	$ -	$ -	0%	$ -
01-11-999-3	Capital Project Fund (Out)	$ -	$ -	$ 3,305,209	100%	$ 3,305,209
01-11-999-4	Economic Develop. Fund (Out)	$ -	$ -	$ -	0%	$ -
	Total Interfund Operating Transfers	$ -	$ -	$ 3,305,209	100%	$ 3,305,209
Total Administration Expense:		**$ 2,703,450**	**$ 2,678,000**	**$ 6,263,359**	**134%**	**$ 3,585,359**

	2023	2024
Total Administration Department Expenses for the prior two years:	$ 6,433,698	$ 6,128,633

Administration Dept.		
Code Number:	**Code Number Name:**	**Code Description:**
01-11-421	Salaries-Regular	wage increases to bring staff up as suggested by administrator, and PW staff works in all departments.
01-11-423	Salaries-Overtime	PW overtime hours mostly used in emergency or snow removal after hours.
01-11-451	Health/Dental/Vision Insurance	12% increase and staff change
01-11-453	Unemployment Insurance	Payment as needed basis
01-11-461	FICA Contribution	Payroll contribution 7.65%
01-11-462	IMRF Contribution	Payroll contribution 10.15% (2025 was 10.66%)
01-11-471	Uniform Allowance	For logo shirt allowance for office staff
01-11-511	Building Maintenance Services	Insect control ($600), a/c furnace repairs ($2,700), misc. unexpended repairs ($1,400)
01-11-512	Equipment Lease/ Maintenance Services	Copier lease/copies ($3,000), postage machine meter lease/maint. ($600) Fire extinguishers/1st aid box/AED ck up ($500), generator ck up/repairs ($1,500) misc. ($400)
01-11-531	Accounting Services	Annual audit fees (rfp completed in 2023 for 2023,2024,2025 audit)
01-11-532	Engineering Services	Engineering Services
01-11-533	Legal Services	Legal Services
01-11-535	Deputy Contract Services	Year 3 of Annual agreement $645,475, wireless broadband for vehicles $2,200, 1 new vehicle $160,000 (1-from 2025 not purchased $80,000 + 1-for $80,000 in 2026 per agreement), $4,000 with letter/lights/etc. equipment, vehicle repairs $10,000, non-routine maint. bicycle maint. $2,000
01-11-537	IT Services	New: Office 365 $4,729.44, Google $1,512, GIS $1,198, Apptegy Annual website $7,400, LOCIS $4,000, Gov Office Domain $3,594, Adobe $1,835, Asset Keeper $600, iCloud Back-up $3,800, Anti-Virus Protection $1,000, On-line Business License $955, New IT Services $6,312, it services/computer $5,000 Misc $1,64.56 = $43,000
01-11-547	Electrical Inspections Services	Electrical/Mechanical inspections for new homes/business/remodels
01-11-549	Electrical/Mechanical Inspections Service	Plan review $19,300,yrly section 125 $1,000, prop tax $4,000,mowing $300, hra&cobra $1,700, irs 720 filing $100, hra benefits $3,000, shredding $300, annual employee assistant program services $6,000,Emergancy Telephone System $2,000, misc. $600
01-11-549-1	Village Hall Newsletter Services	Electronic Email Village Hall Newsletter with Constant Contact
01-11-551	Postage Services	Postage on postage machine & certified letters
01-11-552	Telephone/Internet Services	Village Hall phone and internet services
01-11-553	Publishing Services	lien releases $500, p&z mtg ads $1,000, bids $400, budget hearing ad $100, treasurer's report $300, job ads $500, other ads $200
01-11-554	Printing Services	Checks ($1,000), envelopes ($600), w2&1009 ($350), bldg. insp card ($150), b. cards ($150), misc. ($250) = $2,500
01-11-556	Codification Services	Village Code updates
01-11-560	Professional Development	administrator, treasurer, finance/administrative assistant, clerk, and administrative assistant.
01-11-571	Utilities Services	water utilities $1,800, electric $8,400, gas $3,000
01-11-594	Risk Management Contribution Services	liability/v.owned property insurance
01-11-611	Building Maintenance Supplies	Light bulbs, furnace filters, misc.
01-11-612	Equipment Maintenance Supplies	misc. parts for equipment
01-11-617	Ground Maintenance Supplies	Summer plantings, lawn care
01-11-651	Office Supplies/Furniture Supplies	Office Supplies/Furniture (1) new desk $3,000, couple new office staff chair(s) $1,500.
01-11-651-1	Computer/Equipment Supplies	Computer purchases $3,000, iPad $500, printers, battery back up or cable cords,
01-11-654	Janitorial Supplies	Janitorial Supplies
01-11-929	Miscellaneous Expense	Misc. 90% fire tickets and items also purchased that do not fit into other categories.
01-11-929-1	Community Room Refunds	Refund for residence canceling two weeks prior to their event
01-11-929-2	Golf Cart Permit Expenses	Expenses for paper for permits/inspections/etc.
01-11-999-7	School Agreement	Non home rule sales tax payment to the school per agreement
01-11-999-2	Forsyth Family Sports and Nature Park Fund (Out)	Interfund Transfer out of General to Forsyth Family Sports & Nature Park (38 fund)
01-11-999-3	Capital Project Fund (Out)	Interfund Transfer out of General, Water, Sewer Fund to Capital fund
01-11-999-4	Economic Develop. Fund (Out)	Interfund Transfer out of General Fund to Economic Development
01-11-999-5	Water Fund (Out)	Interfund Transfer out of General Fund to Water Fund

PUBLIC WORKS DEPARTMENT

The Public Works Department consists of four separate divisions in the budget, with one (1) Public Works Director/Water Plant Operator (full time), one (1) Park Maintenance Supervisor (full time), one (1) Building Inspector/Code Enforcement/Economic Planner (full time), one (1) water plant operator (full time), and Six (6) Public Works Maintenance Technicians (full time) employees. In addition, four (4) Park Technicians (seasonal employees) are hired during the summer. The Street and Park Departments are funded by the general fund; the Water & Sewer Departments each have their own fund. Code Enforcement is also a division of Public Works and is funded from the General Fund.

STREETS:

The Village has over 23 miles of pavement. Repairing of potholes, crack fill, and paint striping are done by Village crews. Right-of-Way maintenance is a responsibility of the department and includes Route 51 within the village limits. We also maintain traffic signals and lighted street name signs. The street lights are cost shared 50/50 with I. P. Ameren. Winter maintenance snow and ice control is included, as are other seasonal activities such as mowing and litter control.

PARKS:

The Village has one large 75 acre main park and six small neighborhood parks. The main park has 5 ball diamonds, 4 batting cages, 2 concessions, 3 pavilions, 4 restrooms, 4 tennis courts/4 pickle ball courts with lights, play equipment, a wildlife observation stand, soccer fields, disc golf, & 3 fishing ponds. Within the Village there are over 5 miles of paved walking and bike trails. All of the neighborhood parks have playground equipment and pavilions. The Village also has a 55-acre nature park with trails and a pond.

WATER:

The Village's first water plant was built in 1966 and was expanded several times at the original location of 145 Shafer. In November of 2006 the present plant at 580 East Cox was completed. The water treatment process involves softening and iron removal. The capacity is 2 million gallons per day and the present average treated is 750,000 gallons per day. Our water comes from 5 different wells located in two different aquifers, the Glassford & the Mahomet. Water usage meters are read and billed every month. Staff is on duty 24/7 for emergency calls.

SEWER:

The Sanitary Sewer System was first built in 1984 and continues to grow with four (4) lift stations that pump water from areas that could not be served by the original gravity system. Each station has 2 pumps and alarm systems that notify our staff of malfunctions. Each pump station is served by a generator in the event that power is interrupted.

INSPECTION:

Code enforcement and Building inspection is included in our daily work duties. The Village utilizes Contractual Service to provide plumbing & commercial electrical inspections by inspector who are on call for those duties needed.

General Fund (01)						
	Street (41)				2025 Estimated	2025 Estimated
Account		2025	2025	2026	2026 Budget	2026 Budget
Number	Description	Budget	Estimated	Budget	% Change	$ Change
(Personnel Services)						
01-41-421	Salaries-Regular	$ 283,000	$ 345,000	$ 315,000	-9%	$ (30,000)
01-41-423	Salaries-Overtime	$ 12,000	$ 12,000	$ 12,000	0%	$ -
01-41-451	Health/Dental/Vision Insurance	$ 71,500	$ 71,500	$ 81,000	13%	$ 9,500
01-41-461	FICA Contribution	$ 23,000	$ 24,000	$ 26,000	8%	$ 2,000
01-41-462	IMRF Contribution	$ 31,500	$ 34,000	$ 37,500	10%	$ 3,500
01-41-471	Uniform Allowance	$ 4,000	$ 4,000	$ 4,000	0%	$ -
	Total Personnel	$ 425,000	$ 490,500	$ 475,500	-3%	$ (15,000)
(Contractual Services)						
01-41-511	Building Maintenance Service	$ 60,000	$ 1,000	$ 90,000	8900%	$ 89,000
01-41-512	Equipment Maintenance Service	$ 35,000	$ 25,000	$ 55,000	120%	$ 30,000
01-41-513	Vehicle Maintenance Service	$ 10,000	$ 10,000	$ 10,000	0%	$ -
01-41-514	Street Maintenance Service	$ 20,000	$ -	$ 20,000	100%	$ 20,000
01-41-514-1	Bridge Inspections (Hundley 2yrs/weaver 4yrs) Services	$ -	$ -	$ 7,500	100%	$ 7,500
01-41-515	NOI Storm water Maintenance Service	$ 5,000	$ 2,000	$ 5,000	150%	$ 3,000
01-41-515-1	Street Storm Sewer Maintenance Services	$ 50,000	$ 50,000	$ 50,000	0%	$ -
01-41-517	Ground Maintenance Services	$ 25,000	$ -	$ 25,000	100%	$ 25,000
01-41-517-1	Landscaping Trees Services	$ 5,000	$ 3,800	$ 6,000	58%	$ 2,200
01-41-518	Sidewalk Maintenance Services	$ 25,000	$ 10,000	$ 50,000	400%	$ 40,000
01-41-532	Engineering Service	$ 10,000	$ 5,000	$ 5,000	0%	$ -
01-41-534	Medical Service	$ 200	$ -	$ 4,500	100%	$ 4,500
01-41-549	Other Professional Service	$ 10,000	$ 7,000	$ 10,000	43%	$ 3,000
01-41-552	Telephone/Internet Services	$ 1,500	$ 4,000	$ 4,000	0%	$ -
01-41-560	Professional Development	$ 15,000	$ 3,500	$ 15,000	329%	$ 11,500
01-41-571	Utilities Services	$ 12,000	$ 14,000	$ 14,000	0%	$ -
01-41-572	Street Lighting & Repairs Services	$ 65,000	$ 65,000	$ 70,000	8%	$ 5,000
01-41-578	Dumpster Roll Off/Trash Services	$ 12,000	$ 9,000	$ 12,000	33%	$ 3,000
01-41-579	Traffic Lights & Repairs Services	$ 15,000	$ 15,000	$ 15,000	0%	$ -
	Total Contractual	$ 375,700	$ 224,300	$ 468,000	109%	$ 243,700

General Fund (01)						
	Street (41) continued				**2025 Estimated**	**2025 Estimated**
Account		**2025**	**2025**	**2026**	**2026 Budget**	**2026 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Supplies)						
01-41-611	Building Maintenance Supplies	$ 1,500	$ 4,000	$ 4,000	0%	$ -
01-41-612	Equipment Maintenance Supplies	$ 6,000	$ 3,500	$ 6,000	71%	$ 2,500
01-41-613	Vehicle Maintenance Supplies	$ 5,000	$ 4,000	$ 3,500	-13%	$ (500)
01-41-614	Street Maintenance Supplies	$ 7,000	$ 9,000	$ 15,000	67%	$ 6,000
01-41-615-1	Storm Sewer Maintenance Supplies	$ 4,000	$ 2,000	$ 5,000	150%	$ 3,000
01-41-616	Snow Removal Supplies	$ 20,000	$ 17,000	$ 20,000	18%	$ 3,000
01-41-617	Ground Maintenance Supplies	$ 1,000	$ 250	$ 10,000	3900%	$ 9,750
01-41-617-1	Landscaping Trees Supplies	$ -	$ -	$ 6,000	100%	$ 6,000
01-41-618	Sidewalk Maintenance Supplies	$ -	$ -	$ 4,000	100%	$ 4,000
01-41-651	Office Supplies	$ 3,000	$ 1,500	$ 2,000	33%	$ 500
01-41-651-1	Computers/Equipment Supplies	$ -	$ -	$ -	0%	$ -
01-41-653-3	Furniture Supplies	$ -	$ -	$ -	0%	$ -
01-41-652	Operating Supplies	$ 20,000	$ 15,000	$ 20,000	33%	$ 5,000
01-41-653	Small Tools Supplies	$ 3,000	$ 2,000	$ 3,000	50%	$ 1,000
01-41-654	Janitorial Supplies	$ 5,000	$ 5,000	$ 6,000	20%	$ 1,000
01-41-655	Fuel Supplies	$ 30,000	$ 20,000	$ 24,000	20%	$ 4,000
	Total Supplies	$ 105,500	$ 83,250	$ 128,500	54%	$ 45,250
(Other Expenditures)						
01-41-929	Miscellaneous Expense	$ 2,000	$ 2,000	$ 2,000	0%	$ -
	Total Other Expenditures	$ 2,000	$ 2,000	$ 2,000	0%	$ -
Total Street Expense:		**$ 908,200**	**$ 800,050**	**$ 1,074,000**	**34%**	**$ 273,950**

	2023	2024
Total Street Department Expenses for the prior two years:	$ 629,678	$ 721,454

Street Dept.		
Code Number:	**Code Number Name:**	**Code Description:**
01-41-421	Salaries-Regular	Wage increase for union and non-union staff. PW staff assigned to this department.
01-41-423	Salaries-Overtime	Wage increase for union staff. PW staff assigned to this departments. Emergent
01-41-451	Health/Dental/Vision Insurance	Insurance cost increased and staff changes in the public works department.
01-41-461	FICA Contribution	Payroll contribution 7.65%
01-41-462	IMRF Contribution	Payroll contribution 10.15% (2025 was 10.66%)
01-41-471	Uniform Allowance	For safety boots, logo shirt and allowance
01-41-511	Building Maintenance Service	PMs, Service, Old Plant Exterior (20k) / Doors (40k), shower/locker install (25k)
01-41-512	Equipment Maintenance Service	PM's, Repairs, Tractor / Patcher / Equipment Rentals … Bucket Truck Maint (20k)
01-41-513	Vehicle Maintenance Service	Repairs & Maintenance made by an outside vendor (oil,tires,lights,breaks)
01-41-514	Street Maint. Service	Emergency Road Repairs, Village Road Striping/cross walks
01-41-514-1	Bridge Inspections(s) Services	2026 Hundley & weaver due 2026
01-41-515	NOI Stormwater Maint. Services	Covers the annual NPDED permit fee paid to Illinois EPA
01-41-515-1	Street Storm Sewer Maintenance Services	Tyrone, Veterans, S/C 740, Park Place
01-41-517	Ground Maintenance Service	VH Landscaping
01-41-517-1	Landscaping Service	Remove/Replace Dead Trees, Macon County Tree Sale (spring/fall) (5k)
01-41-518	Sidewalk Maintenance Services	Neighborhood (Old Town) Repairs (40k-whole block repair), emergent repairs
01-41-532	Engineering Service	Engineering Service
01-41-534	Medical Services	Public Works Physical exams or drug testing when needed
01-41-549	Other Prof Services	Services needed by an vendor
01-41-552	Telephone/Internet Services	Phone/cell phone services
01-41-560	Professional Development Services	RCC CDL Training /spray licenses
01-41-571	Utilities Services	Electric, gas, water utilities
01-41-572	Street Lighting & Repair Services	Electric and repairs to street lights
01-41-578	Dumpster Roll Off/Trash Services	Trash services Salt Dome/Trail Cleanup, add dumpsters for events
01-41-579	Traffic Lights & Repairs Services	Electric and repairs to traffic signal lights
01-41-611	Building Maintenance Supplies	Supplies needed for building
01-41-612	Equipment Maintenance Supplies	Supplies needed for equipment
01-41-613	Vehicle Maintenance Supplies	Supplies needed for vehicles
01-41-614	Street Maintenance Supplies	Patching/repairs
01-41-615-1	Street Storm Sewer Maintenance Supplies	Stevens Creek Area, Village Hall, Park storm drains emergency repairs/maint
01-41-616	Snow Removal Supplies	Bulk Road Salt/salt for sidewalks
01-41-617	Ground Maintenance Supplies	Weedkiller, fertilizer, grub mix, etc.. Village Hall / Library
01-41-617-1	Landscaping Trees Supplies	Remove/Replace Dead Trees, Macon County Tree Sale (spring/fall) (5k)
01-41-618	Sidewalk Maintenance Supplies	Sidewalk repairs, New Benches
01-41-651	Office supplies	Office supplies
01-41-651-1	Computers/Equipment Supplies	This is to purchase computers/printers/or other type of equipment (do not use for toners)
01-41-651-3	Furniture Supplies	Desk/Chairs
01-41-652	Operating Supplies	General Supplies, new flags/new decorations
01-41-653	Small Tools Supplies	Tool purchase
01-41-654	Janitorial Suppliers	Janitorial supplies
01-41-655	Fuel Supplies	Gas price increases
01-41-929	Miscellaneous Expenses	For items not classified elsewhere

General Fund (01)						
	Park (52)				**2025 Estimated**	**2025 Estimated**
Account		**2025**	**2025**	**2026**	**2026 Budget**	**2026 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Personnel Services)						
01-52-421	Salaries-Regular	$ 290,000	$ 250,000	$ 275,000	10%	$ 25,000
01-52-423	Salaries-Overtime	$ 22,000	$ 24,000	$ 24,000	0%	$ -
01-52-451	Health/Dental/Vision Insurance	$ 85,120	$ 90,000	$ 101,000	12%	$ 11,000
01-52-461	FICA Contribution	$ 23,900	$ 20,000	$ 22,000	10%	$ 2,000
01-52-462	IMRF Contribution	$ 33,300	$ 28,000	$ 31,000	11%	$ 3,000
01-52-471	Uniform Allowance	$ 3,000	$ 1,500	$ 3,000	100%	$ 1,500
	Total Personnel	$ 457,320	$ 413,500	$ 456,000	10%	$ 42,500
(Contractual Services)						
01-52-511	Building Maintenance Service	$ 45,000	$ -	$ 60,000	100%	$ 60,000
01-52-512	Equipment Maintenance Service	$ 20,000	$ 40,000	$ 45,000	13%	$ 5,000
01-52-513	Vehicle Maintenance Service	$ 2,000	$ 2,000	$ 7,000	250%	$ 5,000
01-52-517	Ground Maintenance Service	$ 30,000	$ 2,500	$ 115,000	4500%	$ 112,500
01-52-517-1	Park Landscaping Service	$ 15,000	$ 3,200	$ 25,000	681%	$ 21,800
01-52-518	Sidewalk Maintenance Services	$ -	$ -	$ 10,000	100%	$ 10,000
01-52-520	Bike Trail Maint. Service	$ 20,000	$ -	$ -	0%	$ -
01-52-532	Engineering Service	$ 4,000	$ 8,000	$ 6,000	-25%	$ (2,000)
01-52-534	Medical Service	$ -	$ -	$ -	0%	$ -
01-52-549	Other Professional Service	$ 3,000	$ 3,000	$ 4,000	33%	$ 1,000
01-52-552	Telephone/Internet Services	$ 2,000	$ 500	$ 4,000	700%	$ 3,500
01-52-560	Professional Development	$ 2,000	$ 500	$ 2,000	300%	$ 1,500
01-52-571	Utilities Services	$ 20,000	$ 23,000	$ 30,000	30%	$ 7,000
01-52-578	Trash Service (Dumpster)	$ 4,000	$ 4,000	$ 6,000	50%	$ 2,000
	Total Contractual	$ 167,000	$ 86,700	$ 314,000	262%	$ 227,300

General Fund (01)

Account Number	*Park (52) Continued* Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
(Supplies)						
01-52-611	Building Maintenance Supplies	$ 6,000	$ 4,500	$ 6,000	33%	$ 1,500
01-52-612	Equipment Maintenance Supplies	$ 10,000	$ 20,000	$ 15,000	-25%	$ (5,000)
01-52-613	Vehicle Maintenance Supplies	$ 400	$ -	$ 3,500	100%	$ 3,500
01-52-617	Ground Maintenance Supplies	$ 40,000	$ 40,000	$ 130,000	225%	$ 90,000
01-52-617-1	Park Landscaping Supplies	$ 4,000	$ 5,500	$ 6,000	9%	$ 500
01-52-618	Sidewalk Maintenance Supplies	$ -	$ -	$ 8,000	100%	$ 8,000
01-52-620	Bike Path Maintenance Supplies	$ 2,000	$ 3,500	$ 35,000	900%	$ 31,500
01-52-652	Operating Supplies	$ 30,000	$ 32,000	$ 35,000	9%	$ 3,000
01-52-653	Small Tools Supplies	$ 1,000	$ 750	$ 2,500	233%	$ 1,750
01-52-654	Janitorial Supplies	$ 6,000	$ 6,500	$ 6,000	-8%	$ (500)
01-52-655	Fuel Supplies	$ 17,500	$ 15,000	$ 24,000	60%	$ 9,000
	Total Supplies	$ 116,900	$ 127,750	$ 271,000	112%	$ 143,250
(Other Expenditures)						
01-52-913	Summer Park Programs	$ 5,000	$ 5,000	$ 5,000	0%	$ -
01-52-929	Miscellaneous Expense	$ 2,000	$ 1,500	$ 2,000	33%	$ 500
	Total Other Expenditures	$ 7,000	$ 6,500	$ 7,000	8%	$ 500
Total Park & Recreation Expense:		**$ 748,220**	**$ 634,450**	**$ 1,048,000**	**65%**	**$ 413,550**

	2023	2024
Total Park Department Expenses for the prior two years:	$ 293,189	$ 540,869

Park Dept.		
Code Number:	**Code Number Name:**	**Code Description:**
01-52-421	Salaries-Regular	Wage increase for union and non-union staff. PW staff works in all departments.
01-52-423	Salaries-Overtime	Wage increase for union staff. PW staff works in all departments.
01-52-451	Health/Dental/Vision Insurance	Insurance cost increased and staff changes in the public works department.
01-52-461	FICA Contribution	Payroll contribution 7.65%
01-52-462	IMRF Contribution	Payroll contribution 10.15% (2025 was 10.66%)
01-52-471	Uniform Allowance	For safety boots, logo shirt and allowance
01-52-511	Building Maintenance Service	Park Building Gutter Replacement, Park Building fence, 4/5 ventilation system, power to Festival Area (30k)
01-52-512	Equipment Maintenance Service	PM's Services tractor, mower, Tractor lease ($8,500) library fountain pump etc. …
01-52-513	Vehicle Maintenance Service	Repairs & Maintenance made by an outside vendor (oil, tires, lights, breaks)
01-52-517	Ground Maintenance Service	1,2,3 cage lights / power, Parking Lot Cameras, Aerate and overseed ball fields (6k), Library Landscaping (20k), Main Park landscaping (20k) , Pickle Ball / Tennis Court Surface updates (30k)
01-52-517-1	Landscaping Service	Remove/Replace Dead Trees, new adult trees at FNP (20k)
01-52-518	Sidewalk Maintenance Services	Sidewalk repairs
01-52-520	Bike Trail Maint. Service	Crack Filling and repairs in pocket parks
01-52-532	Engineering Service	Engineering Service
01-52-534	Medical Service	Public Works Physical exams or drug testing when needed
01-52-549	Other Professional Service	1st Aid, CPR,AED Training and Services needed by an vendor
01-52-552	Telephone/Internet Services	Cell phone/internet services
01-52-560	Professional Development	Spray License, arborist training, etc.…
01-52-571	Utilities Services	Electric, gas, water utilities
01-52-578	Trash Service (Dumpster)	Trash Services, add dumpsters for Fests/ball tournaments
01-52-611	Building Maintenance Supplies	Light bulbs, furnace filters, misc.
01-52-612	Equipment Maintenance Supplies	Park equip repairs
01-52-613	Vehicle Maintenance Supplies	Vehicle Maintenance Supplies
01-52-617	Ground Maintenance Supplies	Fertilizer/grub mix/weeds (30k) , JFL Football Practice Area (35k), Soccer Practice/Play Area (Vet 5k), VB Sand Court Improvements, FNP fertilizer/grub/weeds (30k), field chalk, etc.… (7500), Fish habitats for FNP, Veteran ponds (5k), Cricket field/bocci ball/horse shoes?
01-52-617-1	Park Landscaping Supplies	Remove/Replace Dead Trees, Macon County Tree Sale (spring/fall) (5k)
01-52-618	Sidewalk Maintenance Supplies	New benches, minor repairs
01-52-620	Bike Path Maintenance Supplies	Crack Filling / minor repairs, Trail Light bases (4k), Bike Repair Stations (4k), c/o 10 poles that are failing - 4/5 to vet (25k)
01-52-652	Operating Supplies	misc. supplies
01-52-653	Small Tools Supplies	Tool purchase
01-52-654	Janitorial Supplies	Increase in Prices and use
01-52-655	Fuel Supplies	Fuel for equipment/vehicles etc.
01-52-913	Summer Park Programs	Dec. Park Agreement $5,000
01-52-929	Miscellaneous Expense	For items not classified elsewhere

LIBRARY DEPARTMENT

The Forsyth Public Library was established in 1983 under the Village Library Act. The Library is a department of the Village of Forsyth and is supported through the Village's General Fund rather than a library tax levy.

The Library Department is composed of the following employees: the Library Director (full time), Assistant Director (full time), Youth Services Librarian (part time), Adult Service Librarian (full time), Graphic Design & Marketing Manager (full time), Library Technician (part time), Library Assistant (part time) and a seasonal Library Assistant (part time, Summer only).

By law a Library Commission of seven members appointed by the Mayor advises and makes recommendations to the Village Board of Trustees and develops library policies.

General Fund (01)						
	Library (53)				**2025 Estimated**	**2025 Estimated**
Account		**2025**	**2025**	**2026**	**2026 Budget**	**2026 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Personnel Services)						
01-53-421	Salaries-Regular	$ 290,000	$ 289,500	$ 310,000	7%	$ 20,500
01-53-423	Salaries-Overtime	$ 2,000	$ 1,700	$ 2,000	18%	$ 300
01-53-451	Health/Dental/Vision Insurance	$ 87,000	$ 75,000	$ 68,000	-9%	$ (7,000)
01-53-461	FICA Contribution	$ 22,500	$ 21,300	$ 24,000	13%	$ 2,700
01-53-462	IMRF Contribution	$ 31,000	$ 29,100	$ 32,000	10%	$ 2,900
01-53-471	Uniform Allowance	$ 500	$ 540	$ 500	-7%	$ (40)
	Total Personnel	$ 433,000	$ 417,140	$ 436,500	5%	$ 19,360
(Contractual Services)						
01-53-511	Building Maintenance Service	$ 2,500	$ 2,400	$ 9,500	296%	$ 7,100
01-53-512	Equipment Lease/Maintenance Service	$ 2,500	$ 2,700	$ 2,500	-7%	$ (200)
01-53-537	Data Processing Service	$ 16,000	$ 16,500	$ 17,500	6%	$ 1,000
01-53-540	Online and Digital Services	$ 7,500	$ 7,500	$ 12,000	60%	$ 4,500
01-53-540-1	Digital Books Services	$ 1,500	$ 1,500	$ -	-100%	$ (1,500)
01-53-549	Other Professional Service	$ 4,000	$ 3,000	$ 4,000	33%	$ 1,000
01-53-551	Postage Services	$ 700	$ 700	$ 800	14%	$ 100
01-53-552	Telephone/Internet Services	$ 1,000	$ 3,500	$ 2,000	-43%	$ (1,500)
01-53-560	Professional Development	$ 4,000	$ 4,000	$ 6,000	50%	$ 2,000
01-53-571	Utilities Services	$ 18,000	$ 18,000	$ 20,000	11%	$ 2,000
01-53-578	Trash Service (Dumpster)	$ 2,200	$ 2,200	$ 2,500	14%	$ 300
	Total Contractual	$ 59,900	$ 62,000	$ 76,800	24%	$ 14,800

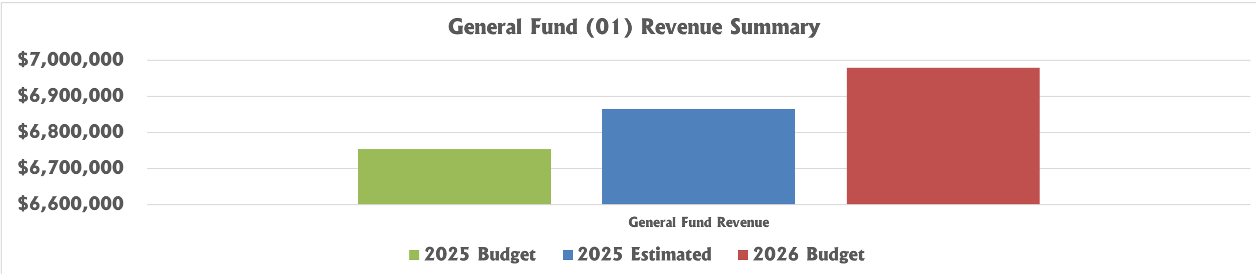
General Fund (01)						
	Library (53) continued				2025 Estimated	2025 Estimated
Account		2025	2025	2026	2026 Budget	2026 Budget
Number	Description	Budget	Estimated	Budget	% Change	$ Change
(Supplies)						
01-53-611	Building Maintenance Supplies	$ 500	$ 700	$ 800	14%	$ 100
01-53-612	Equipment Maintenance Supplies	$ 500	$ 400	$ 500	25%	$ 100
01-53-617	Ground Maintenance Supplies	$ 500	$ 400	$ 500	25%	$ 100
01-53-651	Office Supplies	$ 4,000	$ 4,000	$ 5,000	25%	$ 1,000
01-53-651-1	Computer/Equipment Supplies	$ 5,500	$ 5,500	$ 8,000	45%	$ 2,500
01-53-651-2	Shelving	$ -	$ -	$ 30,000	100%	$ 30,000
01-53-651-3	Furniture Supplies	$ 38,500	$ 33,000	$ 7,000	-79%	$ (26,000)
01-53-654	Janitorial Supplies	$ 1,500	$ 500	$ 1,500	200%	$ 1,000
01-53-659	Library Supplies	$ 1,000	$ 950	$ 1,200	26%	$ 250
01-53-671	Books/Periodicals/Audio Visual Supplies	$ 32,000	$ 32,000	$ 50,000	56%	$ 18,000
01-53-672	Periodicals Supplies	$ 6,000	$ 6,000	$ -	-100%	$ (6,000)
01-53-681	Audio Visual Materials Supplies	$ 8,650	$ 8,650	$ -	-100%	$ (8,650)
	Total Supplies	$ 98,650	$ 92,100	$ 104,500	13%	$ 12,400
(Other Expenditures)						
01-53-909	Purchases from Donations	$ 2,000	$ 1,500	$ 2,000	33%	$ 500
01-53-910	Reimbursement to Other Libraries	$ 200	$ 100	$ 200	100%	$ 100
01-53-912	Library Accessories	$ 750	$ 750	$ 1,000	33%	$ 250
01-53-913	Promotional & Programming	$ 25,000	$ 26,000	$ 30,000	15%	$ 4,000
01-53-921	Historical Area Supplies	$ 2,500	$ 2,077	$ 3,500	69%	$ 1,423
01-53-921-1	Historical Area Grant Expenses	$ 1,640	$ -	$ -	0%	$ -
01-53-929	Miscellaneous Expense	$ 500	$ 100	$ 500	400%	$ 400
	Total Other Expenditures	$ 32,590	$ 30,527	$ 37,200	22%	$ 6,673
Total Library Expense:		**$ 624,140**	**$ 601,767**	**$ 655,000**	**9%**	**$ 53,233**
		2023	2024			
	Total Library Department Expenses for the prior two years:	$ 446,767	$ 528,982			

Library Dept.		
Code Number:	**Code Number Name:**	**Code Description:**
01-53-421	Salaries-Regular	5FT/3PT Staff Public Works
01-53-423	Salaries-Overtime	Public Works work at Library
01-53-451	Health/Dental/Vision Insurance	Allowed for staff change 5 FT Staff, + 12% increase
01-53-461	FICA Contribution	Payroll Contribution 7.65%
01-53-462	IMRF Contribution	Payroll contribution 10.15% (2025 was 10.66%)
01-53-471	Uniform Allowance	5 total staff, for Village visibility at events, conferences, etc.
01-53-511	Building Maintenance Service	Insect control, a/c-furnace repairs misc. Exterior Security, Carpet & Furniture Cleaning
01-53-512	Equipment Lease/Maintenance Service	Leases/repairs on equipment (i.e. copiers/fire extinguishers,1st aid box, AED ck up)
01-53-537	Data Processing Service	IT support, software programs
01-53-540	Online and Digital Services	Online Sources for patrons database webpage usage and Membership fees for Library On the Go and 3M Cloud Library digital
01-53-549	Other Professional Service	Services needed by an vendor
01-53-551	Postage Services	Postage and Postage services
01-53-552	Telephone/Internet Services	Phone Services
01-53-560	Professional Development	Yearly membership fees, meetings, and misc. expenses
01-53-571	Utilities Services	Electric, gas, utilities
01-53-578	Trash Service (Dumpster)	Trash services
01-53-611	Building Maintenance Supplies	Light bulbs, furnace filters, misc.
01-53-612	Equipment Maintenance Supplies	Supplies needed for equipment
01-53-617	Ground Maintenance Supplies	fertilizer, weed preventer
01-53-651	Office Supplies	Supplies needed for Library
01-53-651-1	Computer/Equipment Supplies	Computer/Equipment (replace circ desk computers + poster printer)
01-53-651-2	Shelving	Shelving
01-53-651-3	Furniture Supplies	Small Furniture supplies (children's area seating + quiet pods)
01-53-654	Janitorial Supplies	Janitorial supplies (COVID-19)
01-53-659	Library Supplies	Supplies needed for Library
01-53-671	Books/Periodicals/Audio Visual Supplies	Books/Periodicals/Audio Visual Supplies
01-53-672	Periodicals Supplies	Annual periodicals
01-53-681	Audio Visual Materials Supplies	Purchase of Audio Visuals (increased usage Hoopla + Libby)
01-53-909	Purchases from Donations	Purchases made from donations
01-53-910	Reimbursement to Other Libraries	Reimburse Other Library's for fees collected locally
01-53-912	Library Accessories	Materials to library displays (decorations/displays)
01-53-913	Promotional & Programming	Promotional items bookmarks, plastic bags/programming (larger events per month + increased outreach opportunities)
01-53-921	Historical Area Supplies	Purchases for the Historical Area. (supplies, Ancestry sub, Omeka + storage)
01-53-921-1	Historical Area Grant Expenses	Grant Purchases for the Historical Area.
01-53-929	Miscellaneous Expense	items not classified elsewhere

GENERAL FUND (01) REVENUE SUMMARY

Account Number	Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
01-00	General Fund Revenue	$ 6,753,850	$ 6,864,370	$ 6,979,100	2%	$ 114,730
	Total Revenues:	**$ 6,753,850**	**$ 6,864,370**	**$ 6,979,100**	2%	**$ 114,730**

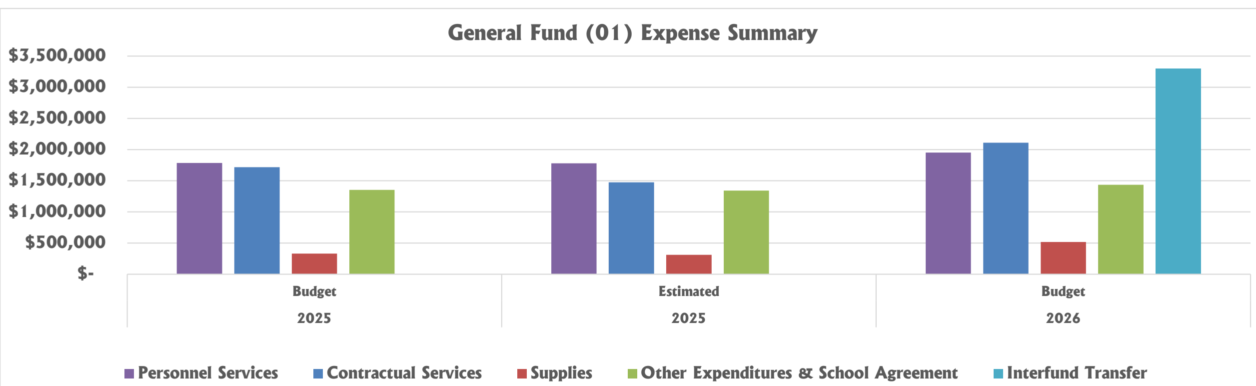
	2023	2024
Total General Fund Revenues for the prior two years:	$ 6,845,001	$ 6,907,950



GENERAL FUND (01) EXPENSE SUMMARY

Account Number	Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
01-400	Personnel Services	$ 1,786,270	$ 1,780,890	$ 1,951,550	10%	$ 170,660
01-500	Contractual Services	$ 1,718,875	$ 1,474,655	$ 2,111,175	43%	$ 636,520
01-600	Supplies	$ 329,650	$ 310,800	$ 517,100	66%	$ 206,300
01-900	Other Expenditures & School Agreement	$ 1,352,190	$ 1,340,577	$ 1,434,300	7%	$ 93,723
01-900	Interfund Transfer	$ -	$ -	$ 3,305,209	100%	$ 3,305,209
	Total Expenses:	**$ 5,186,985**	**$ 4,906,922**	**$ 9,319,334**	**90%**	**$ 4,412,412**

	2023	2024
Total General Fund Expenses for the prior two years:	$ 7,955,740	$ 8,103,603



GENERAL FUND (01) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance for 2024:	$ 4,819,800.58

Projected Revenues for 2025:	Projected Expenses for 2025:	Estimated End Balance for 12/31/2025:	Anticipated Revenues for 2026:	Proposed Expenses for 2026:	Estimated End Balance for 12/31/2026:	Estimated Variance between 12/31/2025 & 12/31/2026:
$ 6,864,370.00	$ 4,906,922.00	$ 6,777,248.58	$ 6,979,100.00	$ 9,319,334.00	$ 4,437,014.58	$ (2,340,234.00)

MOTOR FUEL TAX FUND

The State imposes the Motor Fuel Tax (MFT) and the revenue tax is distributed according to the Village's population. The MFT revenues are received monthly and the funds are held in a separate account by the Village.

The MFT expenses are restricted to street related maintenance, improvements and projects. The Village or Village's Engineer must fill out paperwork and submit the forms to the Department of Transportation. The Department of Transportation will give approval of the expense to use the MFT funds.

The Decatur Urban Area Transportation Study (DUATS) could have eligible through federal funding. There is a nomination and approval process that needs to be gone through in order to be approved for funding. If approved construction cost could be eligible for an 80/20 split. These type of project must also be developed using Federal-aid procedures, including the preparation of a project development report (PDR). Any necessary land acquisition would also be need to follow federal guidelines.

The Department of Transportation completes an Audit and/or compliance check of the Village's MFT Fund. An Audit would be completed if expenses occurred. While a compliance check are done randomly. Even if a compliance check is done the Village would be Audited for that year whenever the Department of Transportation notifies the Village.

Motor Fuel Tax (15)

Account Number	(Revenues) Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
15-00-343	Motor Fuel Tax	$ 200,000	$ 170,000	$ 180,000	6%	$ 10,000
15-00-344	DUATS Grant for Barnett Ave	$ -	$ -	$ 656,000	100%	$ 656,000
15-00-381	Interest Income	$ 74,000	$ 74,000	$ 74,000	0%	$ -
	Total Motor Fuel Tax Revenues	**$ 274,000**	**$ 244,000**	**$ 910,000**	**261%**	**$ 636,000**

	2023	2024
Total Motor Fuel Tax Fund Revenues for the prior two years:	$ 232,888	$ 253,621

Account Number	(Expenses) Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
15-00-864-2	Moon & Elwood Street Sidewalk Improvements (design Eng. & bidding services)	$ 430,000	$ 17,500	$ 430,000	2357%	$ 412,500
15-00-874-2	Barnett Ave. Reconstruction (Observation Eng. Service & Construction Cost) DUATS	$ 125,000	$ 20,000	$ 820,000	4000%	$ 800,000
15-00-874-3	US RT 51 Median & Intersections Improvements (design & construction) working with IDOT and County	$ 548,200	$ -	$ 548,200	100%	$ 548,200
15-00-8xx-x	Weaver Rd Pedestrian Cross Walk over bridge (design 2026/Construction 2027) and Maintenance Work	$ -	$ -	$ 200,000	100%	$ 200,000
	Total MFT Expense	**$ 1,103,200**	**$ 37,500**	**$ 1,998,200**	**5229%**	**$ 1,960,700**

	2023	2024
Total Motor Fuel Tax Fund Expenses for the prior two years:	$ 114,583	$ 62,769

MOTOR FUEL TAX FUND (15) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance for 2024:	$ 2,078,928.29

Projected Revenues for 2025:	Projected Expenses for 2025:	Estimated End Balance for 12/31/2025:	Anticipated Revenues for 2026:	Proposed Expenses for 2026:	Estimated End Balance for 12/31/2026:	Estimated Variance between 12/31/2025 & 12/31/2026:
$ 244,000.00	$ 37,500.00	$ 2,285,428.29	$ 910,000.00	$ 1,998,200.00	$ 1,197,228.29	$ (1,088,200.00)

Motor Fuel Tax Fund		
Code Number:	**Code Number Name:**	**Code Description:**
15-00-343	Motor Fuel Tax	Monthly Motor Fuel Tax revenues received from the state
15-00-344	DUATS Grant for Barnett Ave	80% of project
15-00-381	Interest Income	Bank Interest

Motor Fuel Tax Fund		
Code Number:	**Code Number Name:**	**Code Description:**
15-00-864-2	Moon & Elwood Street Sidewalk Improvements (design Eng. & bidding services)	Moon & Elwood Street Sidewalk Improvements (design Eng. & bidding services)
15-00-874-2	Barnett Ave. Reconstruction (design Eng. & bidding services)	Barnett Ave. Reconstruction (design Eng. & bidding services)
15-00-874-3	US RT 51 Median Improvements	US RT 51 Median & Intersections Improvements (design & construction) working with IDOT and County
15-00-xxx	Weaver Rd Pedestrian Cross Walk over bridge (design 2026/Construction 2027) and Maintenance Work	Weaver Rd Pedestrian Cross Walk over bridge (design 2026/Construction 2027) and Maintenance Work

HOTEL/MOTEL TAX FUND

The Village of Forsyth passed and approved Ordinance No 957 on October 19, 2015 to increase the Hotel/Motel Tax to 5% beginning January 1, 2016,

Revenues are received monthly directly to the Village of Forsyth from the local Hotels/Motels along with required form.

It is hereby levied pursuant to the provisions of the Illinois Municipal Code, 65 ILCS 5/8-3-14, a tax upon all persons engaged in the Village of Forsyth in business of renting, leasing or letting rooms in a hotel or motel at a rate of 5% of the gross rental receipts form that renting, leasing or letting excluding however, form gross rental receipts, the proceed of the renting, leasing or letting to permanent residents of the hotel or motel.

The Village of Forsyth will follow the State of Illinois regarding the treatment of Hotel/Motel Reward Points. Currently the State of Illinois does not charge Hotel/Motel Tax for Reward Points or reward nights.

Hotel/Motel Tax Fund (16)

Account Number	*(Revenues)* Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
16-00-314	Hotel/Motel 5% Tax	$ 540,000	$ 500,000	$ 500,000	0%	$ -
16-00-381	Interest Income	$ 50,000	$ 40,000	$ 45,000	13%	$ 5,000
	Total Revenue	**$ 590,000**	**$ 540,000**	**$ 545,000**	**1%**	**$ 5,000**
		2023	2024			
	Total Hotel/Motel Tax Fund Revenues for the prior two years:	$ 594,179	$ 581,994			

Account Number	*(Expenses)* Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
(Capital)						
16-00-890	Disc Golf Course Updates	$ 5,000	$ 5,000	$ 5,000	0%	$ -
16-00-893-1	D # 1, 2, 3, 4, 5 Misc. Updates/Changes	$ 500,000	$ 500,000	$ 225,000	-55%	$ (275,000)
16-00-xxx	Veteran's Memorial Updates (Construction & Eng construction & observation)	$ -	$ -	$ 414,000	100%	$ 414,000
16-00-xxx	Removal of Amphitheater	$ -	$ -	$ 80,000	100%	$ 80,000
16-00-xxx	To run Power (electricity) over to Parking Lot at the Main Park	$ -	$ -	$ 50,000	100%	$ 50,000
	Total Capital	$ 505,000	$ 505,000	$ 774,000	100%	$ 269,000
(Other Expenditures)						
16-00-911	Other Events	$ 20,000	$ 22,500	$ 22,500	0%	$ -
16-00-911-1	Farm Progress	$ 10,000	$ 10,000	$ -	-100%	$ (10,000)
16-00-911-3	DACVB	$ 75,000	$ 75,000	$ 75,000	0%	$ -
16-00-911-4	ASA Tournament	$ -	$ -	$ -	0%	$ -
16-00-911-5	Disc Golf Tournament	$ 28,000	$ 28,310	$ 28,000	-1%	$ (310)
16-00-929	Miscellaneous Expenses	$ 1,450	$ -	$ 1,450	100%	$ 1,450
	Total Other Expenditures	$ 134,450	$ 135,810	$ 126,950	-7%	$ (8,860)
	Total Hotel/Motel Expense:	**$ 639,450**	**$ 640,810**	**$ 900,950**	**41%**	$ 260,140
		2023	2024			
	Total Hotel/Motel Tax Fund Expenses for the prior two years:	$ 193,058	$ 291,591			

HOTEL/MOTEL TAX FUND (16) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance for 2024:	$ 2,331,474.26					
Projected Revenues for 2025:	Projected Expenses for 2025:	Estimated End Balance for 12/31/2025:	Anticipated Revenues for 2026:	Proposed Expenses for 2026:	Estimated End Balance for 12/31/2026:	Estimated Variance between 12/31/2025 & 12/31/2026:
$ 540,000.00	$ 640,810.00	$ 2,230,664.26	$ 545,000.00	$ 900,950.00	$ 1,874,714.26	$ (355,950.00)

Hotel/Motel Fund		
Code Number:	**Code Number Name:**	**Code Description:**
16-00-314	Hotel/Motel 5% Tax	Monthly Hotel/Motel Tax Revenues
16-00-381	Interest Income	Bank Interest Income

Hotel/Motel Fund		
Code Number:	**Code Number Name:**	**Code Description:**
16-00-890	Disc Golf Course Updates	Disc Golf Course Updates
16-00-893-1	D # 1, 2, 3, 4, 5 Misc. Updates/Changes	Field Improvements (fencing, grass, dirt)
16-00-xxx	Veteran's Memorial Updates (Construction & Eng construction & observation)	Veteran's Memorial Updates (Construction & Eng construction & observation)
16-00-xxx	Removal of Amphitheater	Removal of Amphitheater
16-00-xxx	To run Power (electricity) over to Parking Lot at the Main Park	To run Power (electricity) over to Parking Lot at the Main Park
16-00-911	Other Events	Unassigned Contributions (visitor guide ads etc.)
16-00-911-1	Farm Progress	2027 will be back in Decatur area
16-00-911-3	DACVB	Annual contribution to the Decatur Area Convention & Visitor Bureau
16-00-911-4	ASA Tournament	ASA Ball Tournaments
16-00-911-5	Disc Golf Tournament	Disc Golf Tournaments
16-00-929	Miscellaneous Expenses	items not classified elsewhere

TIF DISTRICT FUND

The TIF District Fund was established in 2018 to encourage commercial development along the Route 51 corridor, including Hickory Point Mall, and spur residential development in the parcels surrounding Maroa - Forsyth Grade School, known as Prairie Winds.

TIF District Fund (18)

Account Number	(Revenues) Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
18-00-311-9	Property Tax TIF	$ 625,100	$ 706,000	$ 817,000	16%	$ 111,000
18-00-381	Interest Income	$ 15,000	$ 15,000	$ 16,000	7%	$ 1,000
	Total Revenue	**$ 640,100**	**$ 721,000**	**$ 833,000**	**16%**	**$ 112,000**

	2023	2024
Total TIF District Fund Revenues for the prior two years:	$ 393,981	$ 590,675

Account Number	(Expenses) Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
(Contractual Services)						
18-00-531	Accounting Audit Services	$ 2,000	$ 1,800	$ 2,000	11%	$ 200
18-00-549	Other Professional Services	$ 32,000	$ 34,000	$ 64,500	90%	$ 30,500
	Total Contractual	$ 34,000	$ 35,800	$ 66,500	86%	$ 30,700
(Other Expenditures)						
18-00-928	Redevelopment Agreement Payments	$ 115,000	$ 115,000	$ 594,000	417%	$ 479,000
18-00-928-1	Commercial Revitalization TIF Grant Program	$ 50,000	$ 50,000	$ 50,000	0%	$ -
18-00-929	Miscellaneous Expenditures	$ -	$ -	$ -	0%	$ -
18-00-999-7	School Agreement	$ 125,100	$ 141,200	$ 163,500	16%	$ 22,300
	Total Other Expenditures	$ 290,100	$ 306,200	$ 807,500	164%	$ 501,300
	Total TIF District Expense:	**$ 324,100**	**$ 342,000**	**$ 874,000**	**156%**	$ 532,000

	2023	2024
Total TIF District Fund Expenses for the prior two years:	$ 212,438	$ 278,718

TIF DISTRICT FUND (18) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance for 2024:	$ 913,965.90

Projected Revenues for 2025:	Projected Expenses for 2025:	Estimated End Balance for 12/31/2025:	Anticipated Revenues for 2026:	Proposed Expenses for 2026:	Estimated End Balance for 12/31/2026:	Estimated Variance between 12/31/2025 & 12/31/2026:
$ 721,000.00	$ 342,000.00	$ 1,292,965.90	$ 833,000.00	$ 874,000.00	$ 1,251,965.90	$ (41,000.00)

Additional Notes:

Annual Allocation for Commercial Revitalization TIF Grant:

Budget Year:	Allocation Amount:	18-00-928-1 Expense Amount:	2026 Estimated Expense:	Running Total:	
2021	$ 30,000.00	$ -	$ -	$ 30,000.00	
2022	$ 30,000.00	$ (25,000.00)	$ -	$ 35,000.00	
2023	$ 50,000.00	$ (46,167.00)	$ -	$ 38,833.00	
2024	$ 50,000.00	$ (50,000.00)	$ -	$ 35,000.00	
2025	$ 50,000.00	$ (25,000.00)	$ (25,000.00)	$ 35,000.00	
2026	$ 50,000.00	$ -	$ (50,000.00)	$ 38,833.00	
Total:	$ 260,000.00	$ (146,167.00)	$ (75,000.00)	**$ 38,833.00**	This is included in the estimated end balance for 12/31/2026

TIF Fund (18)		
Code Number:	**Code Number Name:**	**Code Description:**
18-00-311-9	Property Tax TIF	Property Tax projected by TIF Consultants
18-00-381	Interest Income	Bank Interest

TIF Fund (18)		
Code Number:	**Code Number Name:**	**Code Description:**
18-00-531	Accounting Audit Services	Annual TIF audit fee
18-00-549	Other Professional Services	$35,000.00 TIF Consultant services (yrly fee) + $29,500.00 third Amendment
18-00-928	Redevelopment Agreement Payments	Prior approved (by village board) Redevelopment agreements to be paid as outlined within the agreements.
18-00-928-1	Commercial Revitalization TIF Grant Program	Ord. 2022- 29 on 11/1/2022 Commercial Revitalization TIF Grant Program limited to $50,000 per year.
18-00-929	Miscellaneous Expenditures	items not classified elsewhere
18-00-999-7	School Agreement	Intergovernmental Agreement with school

CAPITAL PROJECT FUND

The Capital Project Fund was established in 2016 to set funds aside each year for current and future capital projects or for emergency needs for capital projects.

Capital Project Fund (30)

Account Number	*(Revenues)* Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
30-00-344	Grants (itip m/f school bike path)	$ 363,920	$ 363,920	$ -	100%	$ (363,920)
30-00-375	IEPA Loan for Misc Water Projects	$ 1,000,000	$ -	$ -	100%	$ -
30-00-381	Interest Income	$ 155,400	$ 100,000	$ 100,000	0%	$ -
30-00-399	Inter Fund Transfer (In)	$ 1,830,000	$ 1,650,400	$ 3,484,809	111%	$ 1,834,409
	Total Capital Project Revenues	**$ 3,349,320**	**$ 2,114,320**	**$ 3,584,809**	**70%**	**$ 1,470,489**

	2023	2024
Total Capital Fund Revenues for the prior two years:	$ 3,499,954	$ 1,368,278

Account Number	*(Expenses)* Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
(Capital)						
30-00-885-2 (Administration dept)	Village Hall Roof	$ 66,000	$ 30,300	$ -	-100%	$ (30,300)
	Total Administration Projects	**$ 66,000**	**$ 30,300**	**$ -**	**100%**	**$ (30,300)**

Account Number	*(Expenses)* Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
(Capital)						
30-00-862 (street dept)	Truck Purchase	$ -	$ -	$ 130,000	100%	$ 130,000
30-00-862-5 (street dept)	Dump Truck	$ 110,000	$ 105,926	$ -	-100%	$ (105,926)
30-00-862-5 (street dept)	Street Repair Asphalt Box	$ 35,000				
30-00-898 (street dept)	Storm Sewer & Sewer Utility Extensions Prairie Winds Improvement (2025 Design, Permitting, Bidding)	$ 30,000	$ 25,000	$ 5,000	-80%	$ (20,000)
30-00-898 (street dept)	Storm Sewer & Sewer Utility Extensions Prairie Winds Improvement (2025 Construction & Observation)	$ 300,000	$ 270,000	$ 30,000	-89%	$ (240,000)
30-00-898 (street dept)	North/South Street & Utility Prairie Winds (design, bidding, construction & observation)	$ 1,500,000	$ 1,355,400	$ 144,600	-89%	$ (1,210,800)
30-00-864 (street dept)	Street Pavement Striping Program	$ 82,500	$ 75,877	$ -	-100%	$ (75,877)
30-00-864-4 (streets dept)	Woodland Hills Rehabilitation (design Eng. & bidding services, construction & observation)	$ -	$ 4,645	$ -	-100%	$ (4,645)
30-00-864-11 (street dept)	Street Maintenance Total Patcher	$ 125,000	$ -	$ 125,000	100%	$ 125,000
30-00-882 (street dept)	Annual Pavement Maintenance Program (design Eng. & bidding services, construction & observation)	$ 500,000	$ 431,700	$ 250,000	-42%	$ (181,700)
30-00-xxx (street dept)	Pole/Storage Shed or Purchase Existing Building	$ -	$ -	$ 200,000	100%	$ 200,000
30-00-xxx (street dept)	Sidewalk Grinder	$ -	$ -	$ 12,000	100%	$ 12,000
30-00-xxx (street dept)	Bat Wing Mower Attachment	$ -	$ -	$ 40,000	100%	$ 40,000
	Total Street Projects	**$ 2,682,500**	**$ 2,268,548**	**$ 936,600**	**-59%**	**$ (1,331,948)**

Account Number	(Expenses) Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
(Capital continued)						
30-00-831 (park dept)	Mower Replacement	$ -	$ 45,879	$ 99,000	116%	$ 53,121
30-00-835 (park dept)	Maroa-Forsyth Grade School Bike Path (design Eng., bidding services, land acquisition, construction & observation)	$ 580,000	$ 638,550	$ -	-100%	$ (638,550)
30-00-860 (park dept)	Parking Lot Resurfacing & Maintenance (design, bidding, construction & observation); 2027 lot D (Veteran's Pavilion) Parking Lot Drainage Improvements & Resurfacing Design & Bidding $20,000 + Construction & Observation $220,000 = $240,000. 2028 Parking lot B (tennis/pickleball/pavilions) and Parking lot C (Diamonds 4 & 5); 2028 Resurfacing & Maintenance Design & Bidding $50,000 + Construction & Observation $520,000 = $570,000.	$ 845,400	$ 477,323	$ -	-100%	$ (477,323)
30-00-862-7 (park dept)	Trailer	$ 12,000	$ 3,750	$ -	-100%	$ (3,750)
30-00-885-3 (park dept)	D#4&5 Press Box Roofs (standard)	$ 5,400	$ 4,640	$ -	-100%	$ (4,640)
30-00-885-4 (park dept)	Veteran's Pavilion Roof (metal)	$ 14,560	$ 9,800	$ -	-100%	$ (9,800)
30-00-892 (park dept.)	Forsyth Parkway, W. Forsyth Parkway & Grayhawk Bike Paths (Desing & Bidding)	$ 30,000	$ 30,000	$ -	-100%	$ (30,000)
30-00-892 (park dept.)	Forsyth Parkway, W. Forsyth Parkway & Grayhawk Bike Paths (construction & observation)	$ 350,000	$ 370,515	$ -	-100%	$ (370,515)
30-00-895-7 (park dept)	Veteran's Pavilion Pond Outfall Repair (design Eng. & bidding services, construction & observation)	$ 55,000	$ 68,300	$ -	-100%	$ (68,300)
30-00-8xx (park dept)	Master Plan Preparation Prairie Winds Park Improvements (pickleball/pond) (Forsyth Parks & Recreation Master Plan addition)	$ -	$ -	$ 20,000	100%	$ 20,000
30-00-8xx (park dept)	Parking Lot and Dog Park over by Public Works Bldg. in Prairie Winds	$ -	$ -	$ 200,000	100%	$ 200,000
30-00-8xx (park dept)	Community Center at Library Bldg. Updates	$ -	$ -	$ 150,000	100%	$ 150,000
30-00-8xx (park dept)	Sidewalk from Library Bldg. to Pocket Park	$ -	$ -	$ 30,000	100%	$ 30,000
30-00-8xx (park dept)	Camera install near D # 1 & D # 2	$ -	$ -	$ 15,600	100%	$ 15,600
30-00-8xx (park dept)	Upgrade Tennis Court Lightning	$ -	$ -	$ 50,000	100%	$ 50,000
30-00-8xx (park dept)	Market Dr, Menards, Veterans, Grayhawk, D # 4 & 5 & Park Loop Paths Bike Path Resurfacing & Maintenance Program	$ -	$ -	$ 30,000	100%	$ 30,000
30-00-8xx (park dept)	Grayhawk, D # 4 & 5 & Park Loop Paths Bike Path Resurfacing & Maintenance Program (Construction & Observation)	$ -	$ -	$ 330,000	100%	$ 330,000
	Total Park Projects	**$ 1,892,360**	**$ 1,648,757**	**$ 924,600**	**-44%**	**$ (724,157)**

30-00-851 (library dept)	Exterior work and inside door/doorway office area (library/comm bldg.)	$ 235,000	$ 313,100	$ -	-100%	$ (313,100)
30-00-851 (library dept)	Library ADA exterior doors	$ 6,200	$ 7,097	$ -	-100%	$ (7,097)
30-00-873 (library dept)	Generator	$ -	$ -	$ 120,000	100%	$ 120,000
30-00-8xx (library dept)	Library Landscaping	$ -	$ -	$ 45,000	100%	$ 45,000
	Total Library Projects	**$ 241,200**	**$ 320,197**	**$ 165,000**	**100%**	**$ (155,197)**

Account Number	(Expenses) Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
(Capital continued)						
30-00-810-4 (water using General Fund $)	Auto Transfer Switch Gen	$ 45,000	$ -	$ 45,000	100%	$ 45,000
30-00-810-6 (water using General Fund $)	Well 7 & Raw Water Main Extension (construction & observation services)	$ 404,000	$ 271,963	$ -	-100%	$ (271,963)
30-00-810-8 Water (using General Fund $)	Water Towers, Ground Storage Tank & Aerator Maintenance (2025 Bidding, 2026 North Tower construction & observation, 2026 South Tower, 2026 Ground Storage Tank)	$ 1,230,000	$ 88,300	$ 2,061,400	2235%	$ 1,973,100
30-00-812-1 Water (using General Fund $)	Insert Hydrant Valves	$ 45,000	$ -	$ 45,000	100%	$ 45,000
30-00-8xx-x Water (using General Fund $)	Decatur Water Connection: 2026 Design $75,000 and 2027 Construction $325,000	$ -	$ -	$ 75,000	100%	$ 75,000
30-00-8xx-x Water (using General Fund $)	Filter Water Pumps	$ -	$ -	$ 20,000	100%	$ 20,000
	Total Water Projects	**$ 1,724,000**	**$ 360,263**	**$ 2,246,400**	**524%**	**$ 1,886,137**
	Total Capital	$ 6,606,060	$ 4,628,066	$ 4,272,600	-8%	$ (355,466)
30-00-999-x	Capital Project Fund (Out)	$ -	$ -	$ 100,000	100%	$ 100,000
	Total Interfund Operating Transfers	$ -	$ -	$ 100,000	100%	$ 100,000
	Total Capital Expense:	**$ 6,606,060**	**$ 4,628,066**	**$ 4,372,600**	**-6%**	**$ (255,466)**

		2023	2024
	Total Capital Project Fund Expenses for the prior two years:	$ 1,114,998	$ 2,768,460

CAPITAL PROJECT FUND (30) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance For 2024:	$ 4,699,286.14

Projected Revenues for 2025:	Projected Expenses for 2025:	Estimated End Balance for 12/31/2025:	Anticipated Revenues for 2026:	Proposed Expenses for 2026:	Estimated End Balance for 12/31/2026:	Estimated Variance between 12/31/2025 & 12/31/2026:
$ 2,114,320.00	$ 4,628,065.51	$ 2,185,540.63	$ 3,584,809.00	$ 4,372,600.00	$ 1,397,749.63	$ (787,791.00)

Capital Project Fund (30)		
Code Number:	**Code Number Name:**	**Code Description:**
30-00-344	Grants	M/F Bike Path Grant
30-00-375	IEPA Loan for Misc Water Projects	IEPA Loan for Misc Water Projects
30-00-381	Interest Income	Bank Interest
30-00-399	Inter Fund Transfer (In)	Interfund Transfer in from General, Water, Sewer Fund

Capital Project Fund (30)		
Code Number:	**Code Number Name:**	**Code Description:**
30-00-885-2 (Admin. dept)	Village Hall Roof	Village Hall Roof
30-00-862 (street dept)	Truck Purchase	Truck Purchase
30-00-862-5 (street dept)	Dump Truck	Dump Truck
30-00-898 (street dept)	Storm Sewer & Sewer Utility Extensions Prairie Winds Improvement (2025 Design, Permitting, Bidding)	Storm Sewer & Sewer Utility Extensions Prairie Winds Improvement (2025 Design, Permitting, Bidding)
30-00-898 (street dept)	Storm Sewer & Sewer Utility Extensions Prairie Winds Improvement (2025 Construction & Observation)	Storm Sewer & Sewer Utility Extensions Prairie Winds Improvement (2025 Construction & Observation)
30-00-898 (street dept)	North/South Street & Utility Prairie Winds (design, bidding, construction & observation)	North/South Street & Utility Prairie Winds (design, bidding, construction & observation)
30-00-864 (street dept)	Street Pavement Striping Program	Street Pavement Striping Program
30-00-864-4 (streets dept)	Woodland Hills Rehabilitation (design Eng. & bidding services, construction & observation)	Woodland Hills Rehabilitation (design Eng. & bidding services, construction & observation)
30-00-864-11 (street dept)	Street Maintenance Total Patcher	Street Maintenance Total Patcher
30-00-882 (street dept)	Annual Pavement Maintenance Program (design Eng. & bidding services, construction & observation)	Annual Pavement Maintenance Program (design Eng. & bidding services, construction & observation)
30-00-xxx (street dept)	Pole/Storage Shed or Purchase Existing Building	Pole/Storage Shed or Purchase Existing Building
30-00-xxx (street dept)	Sidewalk Grinder	Sidewalk Grinder
30-00-xxx (street dept)	Bat Wing Mower Attachment	Bat Wing Mower Attachment
30-00-831 (park dept)	Mower Replacement	Mower Replacement
30-00-835 (park dept)	Maroa-Forsyth Grade School Bike Path (design Eng., bidding services, land acquisition, construction & observation)	Maroa-Forsyth Grade School Bike Path (design Eng., bidding services, land acquisition, construction & observation)
30-00-860 (park dept)	Parking Lot Resurfacing & Maintenance (design, bidding, construction & observation); 2027 lot D (Veteran's Pavilion) Parking Lot Drainage Improvements & Resurfacing Design & Bidding $20,000 + Construction & Observation $220,000 = $240,000. 2028 Parking lot B (tennis/pickleball/pavilions) and Parking lot C (Diamonds 4 & 5); 2028 Resurfacing & Maintenance Design & Bidding $50,000 + Construction & Observation $520,000 = $570,000.	Parking Lot Resurfacing & Maintenance (design, bidding, construction & observation); 2027 lot D (Veteran's Pavilion) Parking Lot Drainage Improvements & Resurfacing Design & Bidding $20,000 + Construction & Observation $220,000 = $240,000. 2028 Parking lot B (tennis/pickleball/pavilions) and Parking lot C (Diamonds 4 & 5); 2028 Resurfacing & Maintenance Design & Bidding $50,000 + Construction & Observation $520,000 = $570,000.
30-00-862-7 (park dept)	Trailer	Trailer
30-00-885-3 (park dept)	D#4&5 Press Box Roofs (standard)	D#4&5 Press Box Roofs (standard)
30-00-885-4 (park dept)	Veteran's Pavilion Roof (metal)	Veteran's Pavilion Roof (metal)
30-00-892 (park dept.)	Forsyth Parkway, W. Forsyth Parkway & Grayhawk Bike Paths (Desing & Bidding)	Forsyth Parkway, W. Forsyth Parkway & Grayhawk Bike Paths (Desing & Bidding)
30-00-892 (park dept.)	Bike Path Resurfacing & Maintenance (design Eng., bidding, construction & observation)	Bike Path Resurfacing & Maintenance (design Eng., bidding, construction & observation)
30-00-892 (park dept.)	Forsyth Parkway, W. Forsyth Parkway & Grayhawk Bike Paths (construction & observation)	Forsyth Parkway, W. Forsyth Parkway & Grayhawk Bike Paths (construction & observation)
30-00-895-7 (park dept)	Veteran's Pavilion Pond Outfall Repair (design Eng. & bidding services, construction & observation)	Veteran's Pavilion Pond Outfall Repair (design Eng. & bidding services, construction & observation)
30-00-8xx (park dept)	Master Plan Preparation Prairie Winds Park Improvements (pickleball/pond) (Forsyth Parks & Recreation Master Plan addition)	Master Plan Preparation Prairie Winds Park Improvements (pickleball/pond) (Forsyth Parks & Recreation Master Plan addition)
30-00-8xx (park dept)	Parking Lot and Dog Park over by Public Works Bldg. in Prairie Winds	Parking Lot and Dog Park over by Public Works Bldg. in Prairie Winds
30-00-8xx (park dept)	Community Center at Library Bldg. Updates	Community Center at Library Bldg. Updates
30-00-8xx (park dept)	Sidewalk from Library Bldg. to Pocket Park	Sidewalk from Library Bldg. to Pocket Park
30-00-8xx (park dept)	Camera install near D # 1 & D # 2	Camera install near D # 1 & D # 2
30-00-8xx (park dept)	Upgrade Tennis Court Lightning	Upgrade Tennis Court Lightning
30-00-8xx (park dept)	Market Dr, Menards, Veterans, Grayhawk, D # 4 & 5 & Park Loop Paths Bike Path Resurfacing & Maintenance Program (Design & Bidding)	Market Dr, Menards, Veterans, Grayhawk, D # 4 & 5 & Park Loop Paths Bike Path Resurfacing & Maintenance Program (Design & Bidding)
30-00-8xx (park dept)	Market Dr, Menards, Veterans, Grayhawk, D # 4 & 5 & Park Loop Paths Bike Path Resurfacing & Maintenance Program (Construction & Observation)	Market Dr, Menards, Veterans, Grayhawk, D # 4 & 5 & Park Loop Paths Bike Path Resurfacing & Maintenance Program (Construction & Observation)
30-00-851 (library dept)	Exterior work and inside door/doorway office area (library/comm bldg.)	Exterior work and inside door/doorway office area (library/comm bldg.)
30-00-851 (library dept)	Library ADA exterior doors	Library ADA exterior doors
30-00-873 (library dept)	Generator	Generator
30-00-8xx (library dept)	Library Landscaping	Library Landscaping
30-00-810-4 (water using General Fund $)	Auto Transfer Switch Gen	Auto Transfer Switch Gen
30-00-810-6 (water using General Fund $)	Well 7 & Raw Water Main Extension (construction & observation services)	Well 7 & Raw Water Main Extension (construction & observation services)
30-00-810-8 Water (using General Fund $)	Water Towers, Ground Storage Tank & Aerator Maintenance (2025 Bidding was completed, 2026 North and South Tower, Ground Storage Tank construction & observation Eng. $187,400.00 + Contractor $1,874,000.00)	Water Towers, Ground Storage Tank & Aerator Maintenance (2025 Bidding was completed, 2026 North and South Tower, Ground Storage Tank construction & observation Eng. $187,400.00 + Contractor $1,874,000.00)
General Fund $)	Insert Hydrant Valves	Insert Hydrant Valves
30-00-8xx-x Water (using General Fund $)	Decatur Water Connection: 2026 Design $75,000 and 2027 Construction $325,000	Decatur Water Connection: 2026 Design $75,000 and 2027 Construction $325,000
30-00-8xx-x Water (using General Fund $)	Filter Water Pumps	Filter Water Pumps
30-00-999-x	Capital Project Fund (Out)	Capital Project Fund (Out)

ECONOMIC DEVELOPMENT FUND

The Economic Development Fund was established in 2016 to set funds aside each year for future economic development projects.

Economic Development Fund (31)

Account Number	*(Revenues)* Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
31-00-366	Loan Incentive Repayments	$ 16,690	$ 16,690	$ 16,690	0%	$ -
31-00-381	Interest Income	$ 45,000	$ 67,000	$ 10,000	-85%	$ (57,000)
31-00-392	Proceeds-Sale of Property	$ 400,000	$ -	$ -	0%	$ -
31-00-399	Inter Fund Transfer (In)	$ -	$ -	$ -	0%	$ -
	Total Economic Development Revenues	**$ 461,690**	**$ 83,690**	**$ 26,690**	-68%	**$ (57,000)**

	2023	2024
Total Economic Development Fund Revenues for the prior two years:	$ 311,540	$ 337,916

Economic Development Fund (31)

Account Number	*(Expenses)* Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
(Capital and Interfund Operating Transfer Expenditures)						
31-00-898-1	Crawford's Gym Infrastructure	$ 400,000	$ -	$ 400,000	100%	$ 400,000
31-00-999-4	Out to Capital Fund	$ 1,830,000	$ 1,650,400	$ 179,600	-89%	$ (1,470,800)
	Total Economic Development Expenses	$ 2,230,000	$ 1,650,400	$ 579,600	0%	$ (1,070,800)

	2023	2024
Total Economic Development Fund Expenses for the prior two years:	$ -	$ -

ECONOMIC DEVELOPMENT FUND (31) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance for 2024:	$ 2,343,705.39

Projected Revenues for 2025:	Projected Expenses for 2025:	Estimated End Balance for 12/31/2025:	Anticipated Revenues for 2026:	Proposed Expenses for 2026:	Estimated End Balance for 12/31/2026:	Estimated Variance between 12/31/2025 & 12/31/2026:
$ 83,690.00	$ 1,650,400.00	$ 776,995.39	$ 26,690.00	$ 579,600.00	$ 224,085.39	$ (552,910.00)

Economic Develop. Fund (31)		
Code Number:	**Code Number Name:**	**Code Description:**
31-00-366	Loan Incentive Repayments	Loan Incentive repayments from the borrower with the Loan Incentive Agreements (last payment in 2027)
31-00-381	Interest Income	Bank Interest
31-00-392	Proceeds-Sale of Property	Sell of Property Prairie Winds
31-00-399	Inter Fund Transfer (In)	Interfund Transfer in from General Fund

Economic Develop. Fund (31)		
Code Number:	**Code Number Name:**	**Code Description:**
31-00-898-1	Crawford's Gym Infrastructure	Crawford's Gym Infrastructure
31-00-999-4	Out to Capital Fund	Interfund Transfer out of Economic Development to Capital Fund

Forsyth Family Sports & Nature Park (FFSNP) (38)

The Forsyth Family Sports & Nature Park (FFSNP) Fund was established in 2022 in order to account for expenses and revenues received from future Grants. The FFSNP is projected to be on the north side of county 20 near Oakland ave.

Forsyth Family Sports & Nature Park (FFSNP) (38)

Account Number	*(Revenues)* Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
38-00-344	Grants	$ -	$ -	$ -	0%	$ -
38-00-381	Interest Income	$ 60,000	$ 60,000	$ 60,000	0%	$ -
38-00-399	Inter Fund Transfer (In)	$ -	$ -	$ -	0%	$ -
	Total FFSNP Revenues	**$ 60,000**	**$ 60,000**	**$ 60,000**	0%	**$ -**

	2023	2024
Total FFSNP Fund Revenues for the prior two years:	$ 486,497	$ 2,203,000

Forsyth Family Sports & Nature Park (FFSNP) (38)

Account Number	*(Expenses)* Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
(Capital)						
38-00-863-2	Family Sports & Nature Park Trail and parking lot Lighting	$ 100,000	$ -	$ 100,000	100%	$ 100,000
38-00-863-1	OSLAD (construction & observation)	$ 960,000	$ 960,000	$ -	-100%	$ (960,000)
38-00-8xx	Family Sports & Nature Park - Phase II Site Improvements (2) Fishing Docks and Installation	$ -	$ -	$ 160,000	100%	$ 160,000
38-00-8xx	Family Sports & Nature Park Water Main Extension (2026 Design, Permitting, Bidding services)	$ -	$ -	$ 40,000	100%	$ 40,000
38-00-8xx	Family Sports & Nature Park Sanitary Sewer Extension (2026 Design, Permitting & 2026 Bidding services)	$ -	$ -	$ 90,000	100%	$ 90,000
38-00-8xx	Sanitary Storm Sewer Extension (2026 Design, Permitting & 2026 Bidding services)	$ -	$ -	$ 10,000	100%	$ 10,000
38-00-8xx	Family Sports & Nature Park - Improvements Playground, & Additional Parking (2026 Design, Permitting & Bidding)	$ -	$ -	$ 100,000	100%	$ 100,000
	Total FFSNP Expenses	$ 1,060,000	$ 960,000	$ 500,000	-48%	$ (460,000)

	2023	2024
Total FFSNP Fund Expenses for the prior two years:	$ -	$ 1,478,446

FORSYTH FAMILY SPORTS & NATURE PARK FUND (38) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance For 2024:	$ 3,262,198.14

Projected Revenues for 2025:	Projected Expenses for 2025:	Estimated End Balance for 12/31/2025:	Anticipated Revenues for 2026:	Proposed Expenses for 2026:	Estimated End Balance for 12/31/2026:	Estimated Variance between 12/31/2025 & 12/31/2026:
$ 60,000.00	$ 960,000.00	$ 2,362,198.14	$ 60,000.00	$ 500,000.00	$ 1,922,198.14	$ (440,000.00)

Forsyth Family Sports & Nature Park (FFSNP) (38)		
Code Number:	**Code Number Name:**	**Code Description:**
38-00-381	Interest Income	Bank Interest
38-00-344	Grant	OSLAD Grant
38-00-399	Inter Fund Transfer (In)	Interfund Transfer in from General to Forsyth Family Sports & Nature Park

Forsyth Family Sports & Nature Park (FFSNP) (38)		
Code Number:	**Code Number Name:**	**Code Description:**
38-00-863-2	Family Sports & Nature Park Trail and parking lot Lighting	Family Sports & Nature Park Trail and parking lot Lighting
38-00-863-1	OSLAD (construction & observation)	Sports Nature Park OSLAD: Retention pond, ADA fishing pier, dog park, paths & parking (design Eng & bidding services $60,000 + construction & observation '24; $2,070,000 = $2,130,000)
38-00-8xx	Family Sports & Nature Park - Phase II Site Improvements (2) Fishing Docks and Installation	Family Sports & Nature Park - Phase II Site Improvements (2) Fishing Docks and Installation
38-00-8xx	Family Sports & Nature Park Water Main Extension (2026 Design, Permitting, Bidding services)	Family Sports & Nature Park Water Main Extension (2026 Design, Permitting, Bidding services)
38-00-8xx	Family Sports & Nature Park Sanitary Sewer Extension (2026 Design, Permitting & 2026 Bidding services)	Family Sports & Nature Park Sanitary Sewer Extension (2026 Design, Permitting & 2026 Bidding services)
38-00-8xx	Family Sports & Nature Park Sanitary Storm Sewer Extension (2026 Design, Permitting & 2026 Bidding services)	Family Sports & Nature Park Sanitary Storm Sewer Extension (2026 Design, Permitting & 2026 Bidding services)
38-00-8xx	Family Sports & Nature Park - Improvements Playground, & Additional Parking (2026 Design, Permitting & Bidding)	Family Sports & Nature Park - Improvements Playground, & Additional Parking (2026 Design, Permitting & Bidding)

Water Fund (51)						
	(Revenues)				2025 Estimated	2025 Estimated
Account		**2025**	**2025**	**2026**	**2026 Budget**	**2026 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
51-00-361	Water Revenue	$ 750,000	$ 800,000	$ 950,000	19%	$ 150,000
51-00-365	Tap on Fees	$ 6,000	$ 850	$ 4,000	371%	$ 3,150
51-00-367	Meters/Inspections	$ 4,000	$ 2,000	$ 4,000	100%	$ 2,000
51-00-372	Oreana Water Revenues	$ 76,000	$ 100,000	$ 120,400	20%	$ 20,400
51-00-381	Interest Income	$ 9,000	$ 7,500	$ 9,000	20%	$ 1,500
51-00-389	Miscellaneous	$ 1,000	$ 400	$ 1,000	150%	$ 600
	Total Water Revenue	**$ 846,000**	**$ 910,750**	**$ 1,088,400**	**20%**	**$ 177,650**
		2023	2024			
	Total Water Fund Revenues for the prior two years:	$ 694,538	$ 783,646			

Water Fund (51)						
	(Expenses)				2025 Estimated	2025 Estimated
Account		**2025**	**2025**	**2026**	**2026 Budget**	**2026 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Personnel Services)						
51-00-421	Salaries Regular	$ 135,000	$ 110,000	$ 105,000	-5%	$ (5,000)
51-00-423	Salaries Overtime	$ 14,600	$ 30,000	$ 20,000	-33%	$ (10,000)
51-00-451	Health/Dental/Vision Insurance	$ 27,000	$ 33,000	$ 37,000	12%	$ 4,000
51-00-461	FICA Contribution	$ 12,000	$ 10,000	$ 11,000	10%	$ 1,000
51-00-462	IMRF Contribution	$ 16,000	$ 14,000	$ 16,000	14%	$ 2,000
51-00-471	Uniforms	$ 2,500	$ 1,500	$ 2,500	67%	$ 1,000
	Total Personnel	$ 207,100	$ 198,500	$ 191,500	-4%	$ (7,000)
(Contractual Services)						
51-00-511	Building Maintenance Service	$ 70,000	$ 70,000	$ 70,000	0%	$ -
51-00-512	Equipment Maintenance Service	$ 100,000	$ 100,000	$ 100,000	0%	$ -
51-00-512-1	Storage Tank Maintenance Service	$ -	$ -	$ -	0%	$ -
51-00-513	Vehicle Maintenance Service	$ 100	$ 100	$ 100	0%	$ -
51-00-532	Engineering Services	$ 20,000	$ 20,000	$ 40,000	100%	$ 20,000
51-00-534	Medical Services	$ -	$ -	$ -	0%	$ -
51-00-547	Plumbing Inspections Services	$ 1,500	$ 500	$ 1,500	200%	$ 1,000
51-00-549	Other Professional Services	$ 15,000	$ 60,000	$ 158,800	165%	$ 98,800
51-00-549-1	Outsource Utility Billing Services	$ 7,000	$ 7,000	$ 7,000	0%	$ -
51-00-549-2	Online Payment Fees Services	$ 4,000	$ 4,000	$ 4,000	0%	$ -
51-00-551	Postage Services	$ 100	$ 100	$ 100	0%	$ -
51-00-552	Telephone/internet Services	$ 8,000	$ 8,000	$ 8,000	0%	$ -
51-00-554	Printing Services	$ -	$ -	$ -	0%	$ -
51-00-560	Professional Development	$ 4,000	$ 4,000	$ 4,000	0%	$ -
51-00-571	Utilities Services	$ 100,000	$ 80,000	$ 100,000	25%	$ 20,000
	Total Contractual	$ 329,700	$ 353,700	$ 493,500	40%	$ 139,800

Water Fund (51)

Account Number	(Expenses) Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
(Supplies)						
51-00-611	Building Maintenance Supplies	$ 2,000	$ 2,000	$ 2,000	0%	$ -
51-00-612	Equipment Maintenance Supplies	$ 80,000	$ 80,000	$ 80,000	0%	$ -
51-00-613	Vehicle Maintenance Supplies	$ 100	$ -	$ 100	100%	$ 100
51-00-617	Ground Maintenance Supplies	$ 1,000	$ -	$ -	0%	$ -
51-00-617-1	Landscaping Trees Supplies	$ -	$ -	$ -	0%	$ -
51-00-651	Office Supplies	$ 100	$ -	$ -	0%	$ -
51-00-651-1	Computers/Equipment Supplies	$ 500	$ 500	$ 250	-50%	$ (250)
51-00-652	Operating Supplies	$ 10,000	$ 10,000	$ 10,000	0%	$ -
51-00-653	Small Tools Supplies	$ 100	$ 100	$ 100	0%	$ -
51-00-654	Janitorial Supplies	$ 200	$ -	$ -	0%	$ -
51-00-655	Fuel Supplies	$ 1,000	$ -	$ -	0%	$ -
51-00-656	Chemicals Supplies	$ 450,000	$ 400,000	$ 450,000	13%	$ 50,000
	Total Supplies	$ 545,000	$ 492,600	$ 542,450	10%	$ 49,850
(Other Expenditures/ Debt Services)						
51-00-929	Miscellaneous Expenses	$ 100	$ 100	$ 100	0%	$ -
51-00-999-3	Inter Fund Transfer (Out)	$ -	$ -	$ -	0%	$ -
	Total Other/Debt Services	$ 100	$ 100	$ 100	0%	$ -
Total Water Expense:		**$ 1,081,900**	**$ 1,044,900**	**$ 1,227,550**	**17%**	**$ 182,650**

	2023	2024
Total Water Fund Expenses for the prior two years:	$ 706,827	$ 982,422

WATER FUND (51) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance For 2024:	$ 245,101.27

Projected Revenues for 2025:	Projected Expenses for 2025:	Estimated End Balance for 12/31/2025:	Anticipated Revenues for 2026:	Proposed Expenses for 2026:	Estimated End Balance for 12/31/2026:	Estimated Variance between 12/31/2025 & 12/31/2026:
$ 910,750.00	$ 1,044,900.00	$ 110,951.27	$ 1,088,400.00	$ 1,227,550.00	$ (28,198.73)	$ (139,150.00)

Water Fund (51)		
Code Number:	**Code Number Name:**	**Code Description:**
51-00-361	Water Revenue	Monthly Water Revenues billed from water billing-On 09/16/2025 the board approved to increase the water and sewer rates based upon the water and sewer rate study. This increase will go into effect 01/01/2026 billing (usage 11/20/2025 to 12/20/2025).
51-00-365	Tap on Fees	Monthly Water Tap on Fees billed from new water applications
51-00-367	Meters/Inspections	Monthly Meters and Inspections billed from water applications
51-00-372	Oreana Water Revenues	Monthly Water Revenues billed from water billing to Oreana
51-00-381	Interest Income	Bank Interest
51-00-389	Miscellaneous	Monthly miscellaneous items not classified elsewhere

Water Fund (51)		
Code Number:	**Code Number Name:**	**Code Description:**
51-00-421	Salaries Regular	Wage increase for union and non-union staff. PW staff works in all departments.
51-00-423	Salaries Overtime	Wage increase for union staff. PW staff works in all departments.
51-00-451	Health/Dental/Vision Insurance	Insurance cost increased and staff changes in the public works department.
51-00-461	FICA Contribution	Payroll contribution 7.65%
51-00-462	IMRF Contribution	Payroll contribution 10.15% (2025 was 10.66%)
51-00-471	Uniforms	For safety boots, logo shirt and allowance
51-00-511	Building Maintenance Service	Cl2 Room Ventilation, Plant exhaust fan replacement (2 of 4)
51-00-512	Equipment Maintenance Service	CL2 Scales, metering pumps, Well 6 Pump PM (20k)
51-00-512-1	Storage Tank Maintenance Service	Repairs/maintenance to village's water towers (i.e. cleaning, painting, repairs & etc.)
51-00-513	Vehicle Maintenance Service	Repairs & Maintenance made by an outside vendor (oil, tires, lights, breaks)
51-00-532	Engineering Services	SCADA, Window 11 Upgrade, Decatur-Forsyth Connection Design (75k)
51-00-534	Medical Services	Public Works Physical exams or drug testing when needed
51-00-547	Plumbing Inspections Services	Plumbing Inspections for new homes/business/remodels
51-00-549	Other Professional Services	Lime Removal (2 lagoons), water leaks, labs, Hydrant Repairs / valves, IEPA required triennial cross-connection survey ($5.00/address), new Fire Hydrant at Applebee's (15k), Lime delivery port repair (7k), Annual Julie Locate fees $3,800
51-00-549-1	Outsource Utility Billing Services	Water & Sewer Billing outsource services
51-00-549-2	Online Payment Fees Services	Online payment fees for 3rd party
51-00-551	Postage Services	Postage and Postage services
51-00-552	Telephone/internet Services	Well # 6&7 Cellular, wtr plant phone/internet services
51-00-554	Printing Services	Business cards, envelopes, checks and printing needs
51-00-560	Professional Development	New employees, IPSI (3rd Yr.) training for CEU's
51-00-571	Utilities Services	Electric, gas, utilities avg.
51-00-611	Building Maintenance Supplies	Light bulbs, furnace filters, misc.
51-00-612	Equipment Maintenance Supplies	Complete purchasing / refurbishing Pumps and Motors (**Critical Water Spares**)
51-00-613	Vehicle Maintenance Supplies	Supplies needed for Vehicles
51-00-617	Ground Maintenance Supplies	Landscape plant rock, Plant sidewalk
51-00-617-1	Landscaping Trees Supplies	Landscaping trees
51-00-651	Office Supplies	Supplies needed for Office
51-00-651-1	Computers/Equipment Supplies	Purchase computers/printers/or other type of equipment (do not use for toners)
51-00-652	Operating Supplies	Operating Supplies
51-00-653	Small Tools Supplies	Tool purchases
51-00-654	Janitorial Supplies	Janitorial supplies
51-00-655	Fuel Supplies	Fuel for vehicles/equip
51-00-656	Chemicals Supplies	Constant Increase in Pricing
51-00-929	Miscellaneous Expenses	For items not classified elsewhere (closed water and sewer account with credit balance to issue a refund).
51-00-999-3	Inter Fund Transfer (Out)	Annual Transfer out into the Capital Fund (if needed)

Sewer Fund (52)

Account Number	(Revenues) Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
52-00-362	Sewer Revenue	$ 420,000	$ 423,000	$ 485,000	15%	$ 62,000
52-00-365	Fees & Permits	$ 1,500	$ 1,000	$ 1,500	50%	$ 500
52-00-369	Montz. Hills Sewer	$ 550	$ 100	$ -	-100%	$ (100)
52-00-370	H.P. Estates Sewer	$ 3,600	$ 3,000	$ 2,800	-7%	$ (200)
52-00-371	H.P. Park Subdivision Sewer	$ 550	$ 550	$ 550	0%	$ -
52-00-381	Interest Income	$ 14,000	$ 10,000	$ 14,000	40%	$ 4,000
52-00-389	Miscellaneous	$ -	$ -	$ -	0%	$ -
52-00-399	Inter Fund Transfer (In)	$ -	$ -	$ 100,000	100%	$ 100,000
	Total Sewer Revenue	**$ 440,200**	**$ 437,650**	**$ 603,850**	**38%**	**$ 166,200**

	2023	2024
Total Sewer Fund Revenues for the prior two years:	$ 387,428	$ 445,687

Sewer Fund (52)

Account Number	(Expenses) Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
(Personnel Services)						
52-00-421	Salaries Regular	$ 19,000	$ 10,350	$ 14,000	35%	$ 3,650
52-00-423	Salaries Overtime	$ 2,000	$ 2,500	$ 2,500	0%	$ -
52-00-451	Health/Dental/Vision Insurance	$ 12,600	$ 13,500	$ 15,500	15%	$ 2,000
52-00-461	FICA Contribution	$ 1,600	$ 1,400	$ 1,600	14%	$ 200
52-00-462	IMRF Contribution	$ 2,300	$ 2,000	$ 2,300	15%	$ 300
52-00-471	Uniforms	$ 2,000	$ 1,000	$ 1,000	0%	$ -
	Total Personnel	$ 39,500	$ 30,750	$ 36,900	20%	$ 6,150
(Contractual Services)						
52-00-511	Building Maintenance Service	$ -	$ -	$ -	0%	$ -
52-00-512	Equipment Maintenance Service	$ 40,000	$ 40,000	$ 40,000	0%	$ -
52-00-513	Vehicle Maintenance Service	$ 100	$ 500	$ 1,500	200%	$ 1,000
52-00-517	Ground Maintenance Service	$ 25,000	$ -	$ 25,000	100%	$ 25,000
52-00-517-1	Landscaping Tree Service	$ 2,000	$ -	$ 2,000	100%	$ 2,000
52-00-532	Engineering Services	$ -	$ -	$ 5,000	100%	$ 5,000
52-00-537	IT Services	$ -	$ -	$ 5,000	100%	$ 5,000
52-00-549	Other Professional Services	$ 1,500	$ 1,500	$ 4,000	167%	$ 2,500
52-00-549-1	Outsource Utility Billing Services	$ 7,000	$ 6,500	$ 7,000	8%	$ 500
52-00-549-2	Online Payment Fees Services	$ 4,000	$ 4,500	$ 5,000	11%	$ 500
52-00-552	Telephone/Internet Services	$ 7,500	$ 8,000	$ 16,000	100%	$ 8,000
52-00-554	Printing Services	$ -	$ -	$ -	0%	$ -
52-00-560	Professional Development	$ 500	$ 1,600	$ 500	-69%	$ (1,100)
52-00-571	Utilities Services	$ 10,000	$ 10,000	$ 12,000	20%	$ 2,000
52-00-578	Sewer Discharge Fees Services	$ 310,000	$ 300,000	$ 320,000	7%	$ 20,000
	Total Contractual	$ 407,600	$ 372,600	$ 443,000	19%	$ 70,400

Sewer Fund (52)						
	(Expenses)				2025 Estimated	2025 Estimated
Account		2024	2025	2026	2026 Budget	2026 Budget
Number	Description	Budget	Estimated	Budget	% Change	$ Change
(Supplies)						
52-00-612	Equipment Maintenance Supplies	$ 2,000	$ 4,000	$ 10,000	150%	$ 6,000
52-00-613	Vehicle Maintenance Supplies	$ 500	$ -	$ 250	100%	$ 250
52-00-617	Ground Maintenance Supplies	$ -	$ -	$ -	0%	$ -
52-00-651	Office Supplies	$ -	$ -	$ -	0%	$ -
52-00-652	Operating Supplies	$ 500	$ 1,000	$ 500	-50%	$ (500)
52-00-653	Small Tools Supplies	$ 150	$ 150	$ 150	0%	$ -
52-00-655	Fuel Supplies	$ 500	$ 200	$ 250	25%	$ 50
	Total Supplies	$ 3,650	$ 5,350	$ 11,150	108%	$ 5,800
(Capital)						
52-00-840-1	New SCADA Communications	$ -	$ -	$ 100,000	100%	$ 100,000
	Total Capital	$ -	$ -	$ 100,000	100%	$ 100,000
(Other Expenditures/Debt Services)						
52-00-929	Miscellaneous	$ 500	$ 100	$ 250	150%	$ 150
52-00-999-3	Inter Fund Transfer (Out)	$ -	$ -	$ -	0%	$ -
	Total Expenditures/Debt	$ 500	$ 100	$ 250	100%	$ 150
Total Sewer Expenses		**$ 451,250**	**$ 408,800**	**$ 591,300**	**45%**	**$ 182,500**

	2023	2024
Total Sewer Fund Expenses for the prior two years:	$ 383,591	$ 401,827

SEWER FUND (52) ESTIMATED BANK SUMMARY

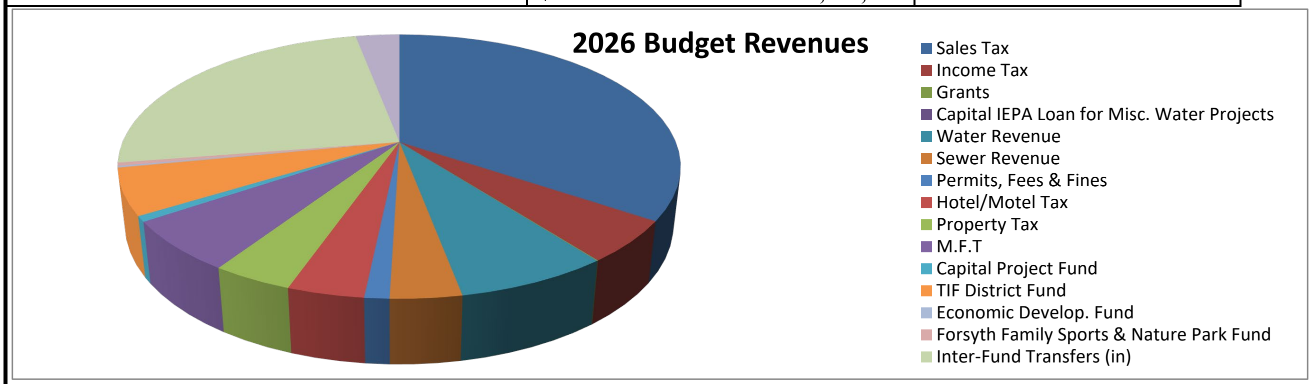
GAAP Ending Fund Balance for 2024:	$ 471,405.15

Projected Revenues for 2025:	Projected Expenses for 2025:	Estimated End Balance for 12/31/2025:	Anticipated Revenues for 2026:	Proposed Expenses for 2026:	Estimated End Balance for 12/31/2026:	Estimated Variance between 12/31/2025 & 12/31/2026:
$ 437,650.00	$ 408,800.00	$ 500,255.15	$ 603,850.00	$ 591,300.00	$ 512,805.15	$ 12,550.00

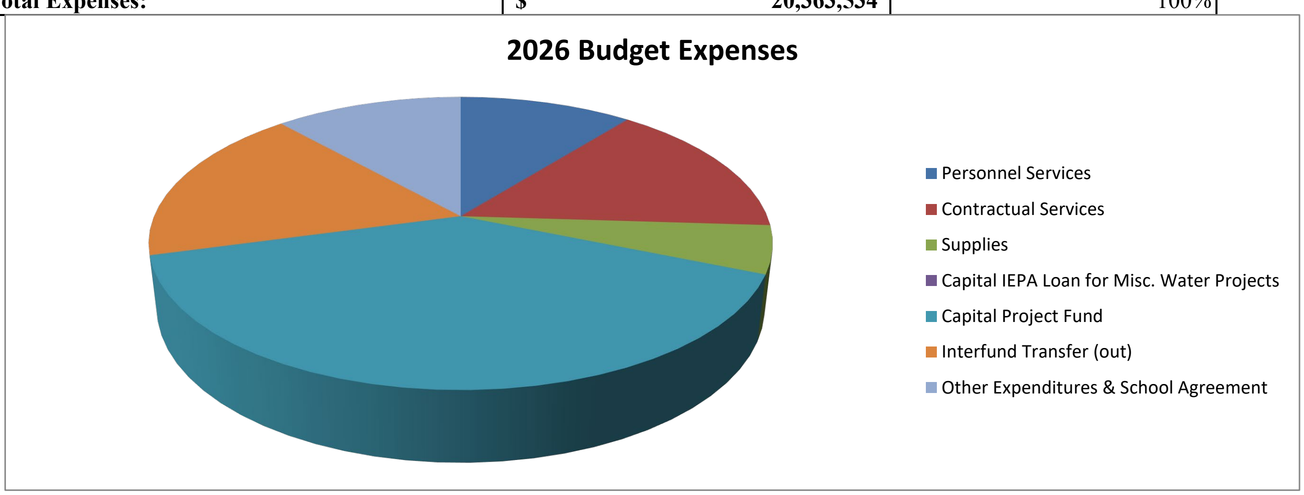
Sewer Fund (52)		
Code Number:	**Code Number Name:**	**Code Description:**
52-00-362	Sewer Revenue	Monthly Water Revenues billed from water billing-On 09/16/2025 the board approved to increase the water and sewer rates based upon the water and sewer rate study. This increase will go into effect 01/01/2026 billing (usage 11/20/2025 to 12/20/2025).
52-00-365	Fees & Permits	Monthly Tap on fees billed
52-00-369	Montz. Hills Sewer	All paid of in 2025
52-00-370	H.P. Estates Sewer	(10 resident loans x 22.74) = $227.40 x 12 months= 2,728.80
52-00-371	H.P. Park Subdivision Sewer	(2 resident loans x $22.74) = $45.48 x 12 months = $545.76
52-00-381	Interest Income	Bank Interest
52-00-389	Miscellaneous	Monthly miscellaneous items not classified elsewhere
52-00-399	Inter Fund Transfer (In)	Inter Fund Transfer (In)

Sewer Fund (52)		
Code Number:	**Code Number Name:**	**Code Description:**
52-00-421	Salaries Regular	Wage increase for union and non-union staff. PW staff works in all departments.
52-00-423	Salaries Overtime	Wage increase for union staff. PW staff works in all departments.
52-00-451	Health/Dental/Vision Insurance	Insurance cost increased and staff changes in the public works department.
52-00-461	FICA Contribution	Payroll contribution 7.65%
52-00-462	IMRF Contribution	Payroll contribution 10.15% (2025 was 10.66%)
52-00-471	Uniforms	For safety boots, logo shirt and allowance
52-00-511	Building Maintenance Service	For outside services to make repairs (doors, windows, floors, generators)
52-00-512	Equipment Maintenance Service	Lift Station Panel Repairs, Pump Repairs
52-00-513	Vehicle Maintenance Service	General Service
52-00-517	Ground Maintenance Service	landscape lift stations(S/C)
52-00-517-1	Landscaping Tree Service	Ornamental trees
52-00-532	Engineering Services	Engineering services
52-00-537	IT Services	IT Services
52-00-549	Other Professional Services	Other professional services
52-00-549-1	Outsource Utility Billing Services	Water & Sewer Billing outsource services
52-00-549-2	Online Payment Fees Services	Online payment fees for 3rd party
52-00-552	Telephone Services	4 Cellular Services for Each Lift Station (SCADA Implementation)
52-00-554	Printing Services	Business cards, envelopes, printing needs
52-00-560	Professional Development	Class1 training in 2025, minimal in 2026 (CEU's)
52-00-571	Utilities Services	Electric, gas utilities
52-00-578	Sewer Discharge Fees Services	Sewer discharge fees to the Decatur Sanitary District
52-00-612	Equipment Maintenance Supplies	Supplies needed for Equipment Capacitors, contactors, Hoist (6k), etc.…
52-00-613	Vehicle Maintenance Supplies	Supplies needed for Vehicles
52-00-617	Ground Maintenance Supplies	Fertilizer, weed preventer
52-00-651	Office Supplies	Office supplies
52-00-652	Operating Supplies	Operating Supplies chemicals, blocks, etc.…
52-00-653	Small Tools Supplies	Tool purchases
52-00-655	Fuel Supplies	Fuel for equipment/vehicles
52-00-840-1	New SCADA Communications	4 Sewer Lift Station Communication Change out
52-00-929	Miscellaneous	For items not classified elsewhere
52-00-999-3	Inter Fund Transfer (Out)	Annual Transfer out into the Capital Fund

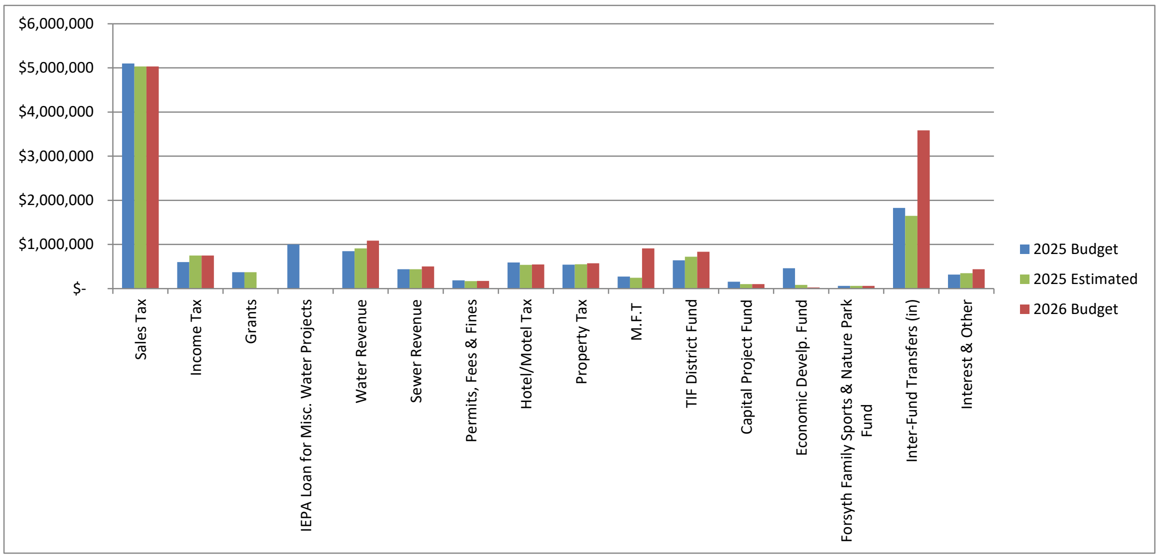
		2026 Budget Revenues		
1	Sales Tax	$	5,034,000	34.41%
2	Income Tax	$	750,000	5.13%
3	Grants	$	7,000	0.05%
4	Capital IEPA Loan for Misc. Water Projects	$	-	0.00%
5	Water Revenue	$	1,088,400	7.44%
6	Sewer Revenue	$	503,850	3.44%
7	Permits, Fees & Fines	$	175,100	1.20%
8	Hotel/Motel Tax	$	545,000	3.73%
9	Property Tax	$	573,500	3.92%
10	M.F.T	$	910,000	6.22%
11	Capital Project Fund	$	100,000	0.68%
12	TIF District Fund	$	833,000	5.69%
13	Economic Develop. Fund	$	26,690	0.18%
14	Forsyth Family Sports & Nature Park Fund	$	60,000	0.41%
15	Inter-Fund Transfers (in)	$	3,584,809	24.50%
16	Interest & Other	$	439,500	3.00%
Total Revenues:		**$**	**14,630,849**	100%



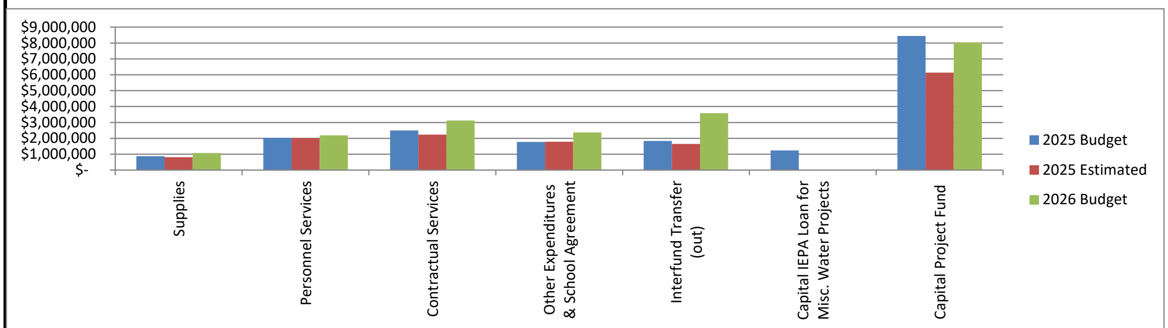
		2026 Budget Expenses		
1	Personnel Services	$	2,179,950	10.71%
2	Contractual Services	$	3,114,175	15.29%
3	Supplies	$	1,070,700	5.26%
4	Capital IEPA Loan for Misc. Water Projects	$	-	0.00%
5	Capital Project Fund	$	8,044,800	39.51%
6	Interfund Transfer (out)	$	3,584,809	17.60%
7	Other Expenditures & School Agreement	$	2,369,100	11.63%
Total Expenses:		**$**	**20,363,534**	100%



Budget Revenues	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
Sales Tax	$ 5,100,000	$ 5,034,000	$ 5,034,000	0%	$ -
Income Tax	$ 600,000	$ 750,000	$ 750,000	0%	$ -
Grants	$ 370,920	$ 370,920	$ 7,000	-98%	$ (363,920)
IEPA Loan for Misc. Water Projects	$ 1,000,000	$ -	$ -	0%	$ -
Water Revenue	$ 846,000	$ 910,750	$ 1,088,400	20%	$ 177,650
Sewer Revenue	$ 440,200	$ 437,650	$ 503,850	15%	$ 66,200
Permits, Fees & Fines	$ 186,900	$ 170,300	$ 175,100	3%	$ 4,800
Hotel/Motel Tax	$ 590,000	$ 540,000	$ 545,000	1%	$ 5,000
Property Tax	$ 544,400	$ 552,170	$ 573,500	4%	$ 21,330
M.F.T	$ 274,000	$ 244,000	$ 910,000	273%	$ 666,000
TIF District Fund	$ 640,100	$ 721,000	$ 833,000	16%	$ 112,000
Capital Project Fund	$ 155,400	$ 100,000	$ 100,000	0%	$ -
Economic Develp. Fund	$ 461,690	$ 83,690	$ 26,690	-68%	$ (57,000)
Forsyth Family Sports & Nature Park Fund	$ 60,000	$ 60,000	$ 60,000	0%	$ -
Inter-Fund Transfers (in)	$ 1,830,000	$ 1,650,400	$ 3,584,809	117%	$ 1,934,409
Interest & Other	$ 315,550	$ 350,900	$ 439,500	25%	$ 88,600
Total Revenues:	**$ 13,415,160**	**$ 11,975,780**	**$ 14,630,849**	**22%**	**$ 2,655,069**



Budget Expenses	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
Supplies	$ 878,300	$ 808,750	$ 1,070,700	32%	$ 261,950
Personnel Services	$ 2,032,870	$ 2,010,140	$ 2,179,950	8%	$ 169,810
Contractual Services	$ 2,490,175	$ 2,236,755	$ 3,114,175	39%	$ 877,420
Other Expenditures & School Agreement	$ 1,777,340	$ 1,782,787	$ 2,369,100	33%	$ 586,313
Interfund Transfer (out)	$ 1,830,000	$ 1,650,400	$ 3,584,809	117%	$ 1,934,409
Capital IEPA Loan for Misc. Water Projects	$ 1,230,000	$ -	$ -	0%	$ -
Capital Project Fund	$ 8,444,260	$ 6,130,566	$ 8,044,800	31%	$ 1,914,234
Total Expenses:	**$ 18,682,945**	**$ 14,619,398**	**$ 20,363,534**	**39%**	**$ 5,744,136**



Whole Budget Summary	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
Total Revenues:	$ 13,415,160	$ 11,975,780	$ 14,630,849	22%	$ 2,655,069
Total Expenses:	$ 18,682,945	$ 14,619,398	$ 20,363,534	39%	$ 5,744,136
Difference:	**$ (5,267,785)**	**$ (2,643,618)**	**$ (5,732,685)**	**117%**	**$ (3,089,067)**

ALL FUNDS ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance for 2024:	$ 21,165,865.12

Projected Revenues for 2025:	Projected Expenses for 2025:	Estimated End Balance for 12/31/2025:	Anticipated Revenues for 2026:	Proposed Expenses for 2026:	Estimated End Balance for 12/31/2026:	Estimated Variance between 12/31/2025 & 12/31/2026:
$ 11,975,780.00	$ 14,619,397.51	$ 18,522,247.61	$ 14,630,849.00	$ 20,363,534.00	$ 12,789,562.61	$ (5,732,685.00)

(Revenues)	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
General	$ 6,753,850	$ 6,864,370	$ 6,979,100	2%	$ 114,730
Hotel-Motel Tax Fund	$ 590,000	$ 540,000	$ 545,000	1%	$ 5,000
M.F.T.	$ 274,000	$ 244,000	$ 910,000	273%	$ 666,000
TIF District Fund	$ 640,100	$ 721,000	$ 833,000	16%	$ 112,000
Capital Project Fund	$ 3,349,320	$ 2,114,320	$ 3,584,809	70%	$ 1,470,489
Economic Develop. Fund	$ 461,690	$ 83,690	$ 26,690	-68%	$ (57,000)
Forsyth Family Sports & Nature Park Fund	$ 60,000	$ 60,000	$ 60,000	0%	$ -
Water	$ 846,000	$ 910,750	$ 1,088,400	20%	$ 177,650
Sewer	$ 440,200	$ 437,650	$ 603,850	38%	$ 166,200
Totals	**$ 13,415,160**	**$ 11,975,780**	**$ 14,630,849**	**22%**	**$ 2,655,069**

	2023	2024
Total Revenues for the prior two years:	$ 13,446,006	$ 13,472,767

(Expenses)	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
General	$ 5,186,985	$ 4,906,922	$ 9,319,334	90%	$ 4,412,412
Hotel-Motel Tax Fund	$ 639,450	$ 640,810	$ 900,950	41%	$ 260,140
M.F.T.	$ 1,103,200.00	$ 37,500.00	$ 1,998,200	5229%	$1,960,700
TIF District Fund	$ 324,100	$ 342,000	$ 874,000	156%	$ 532,000
Capital Project Fund	$ 6,606,060	$ 4,628,066	$ 4,372,600	-6%	$ (255,466)
Economic Develop. Fund	$ 2,230,000	$ 1,650,400	$ 579,600	100%	$ (1,070,800)
Forsyth Family Sports & Nature Park Fund	$ 1,060,000	$ 960,000	$ 500,000	-48%	$ (460,000)
Water	$ 1,081,900	$ 1,044,900	$ 1,227,550	17%	$ 182,650
Sewer	$ 451,250	$ 408,800	$ 591,300	45%	$ 182,500
Totals	**$ 18,682,945**	**$ 14,619,398**	**$ 20,363,534**	**39%**	**$ 5,744,136**

	2023	2024
Total Expenses for the prior two years:	$ 10,681,235	$ 14,367,836

(Summary Chart)	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
Total Revenues:	$ 13,415,160	$ 11,975,780	$ 14,630,849	22%	$ 2,655,069
Total Expenses:	$ 18,682,945	$ 14,619,398	$ 20,363,534	39%	$ 5,744,136
Balance:	**$ (5,267,785)**	**$ (2,643,618)**	**$ (5,732,685)**	**117%**	**$ (3,089,067)**