AGENDA
REGULAR MEETING OF THE BOARD OF TRUSTEES OF THE VILLAGE OF FORSYTH, ILLINOIS
6:30 P.M.
TUESDAY, DECEMBER 3, 2024
VILLAGE HALL, 301 SOUTH ROUTE 51, FORSYTH, ILLINOIS

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

PUBLIC HEARING
1. PUBLIC HEARING REGARDING 2025 BUDGET FOR VILLAGE OF FORSYTH

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 NOVEMBER 19, 2024
2. APPROVAL OF WARRANTS

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 2025 BUDGET FOR THE VILLAGE OF FORSYTH (VILLAGE ADMINISTRATOR APPLEBE)

NEW BUSINESS

ADJOURNMENT

Join Zoom Meeting
https://us06web.zoom.us/j/86341440316?pwd=6i67VUqDkO6hx6QZHdyvqfslF2DwnE.1
Meeting ID: 863 4144 0316
Passcode: 676117
One tap mobile
+13092053325,,86341440316#,,,,*676117# US

CONSENT AGENDA

ITEM 1

**MINUTES OF A REGULAR MEETING OF THE BOARD OF TRUSTEES
OF THE VILLAGE OF FORSYTH, ILLINOIS,
HELD AT 6:30 P.M. ON TUESDAY, NOVEMBER 19, 2024
AT FORSYTH VILLAGE HALL**

CALL TO ORDER

Mayor Jim 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 Marilyn Johnson, Trustee Bob Gruenewald, Trustee Jeff London, Trustee Dave Wendt, Trustee Jeremy Shaw, Trustee Lauren Young

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

Others Present: Bill Krueger

CONSENT AGENDA

1. APPROVAL OF MINUTES OF THE REGULAR MEETING OF NOVEMBER 5, 2024
2. APPROVAL OF WARRANTS
3. TREASURER’S REPORT FOR THE MONTH OF OCTOBER 31, 2023

MOTION

Trustee Gruenewald made a Motion to approve the Consent Agenda with a typo correction to the minutes as noted as and Trustee Johnson seconded the Motion.

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

Yeas: 6 – Johnson, London, Gruenewald, Wendt, Shaw, Young
Nays: 0 – None
Absent: 0 – None

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 Casner had no incidents to report.

2. Village Staff Reports
   Village Engineer Buening confirmed that pipe repairs are in the process at the Sports and Nature Park and once that is done seeding and tree planting will be done this year. He reported that sealing of the Route 51 medians is still expected to be completed this year, and also gave an update on the status of Parking Lot A. Trustee Gruenewald inquired about the pond level at the Sports and Nature Park which lead to a short discussion of routing water to the pond as needed in the future, all of which is dependent on dry or wet weather conditions throughout the year. Trustee Shaw requested a general overall chart of all funds to make for easier comprehension, and Village Treasurer said she would create one to be included in the Treasurer's reports in the future.

OLD BUSINESS

1. ORDINANCE NUMBER 2024-37 AN ORDINANCE AMENDING THE VILLAGE CODE SECTION 32.04 AND REPEALING ORDINANCE NO. 839 ALL RELATED TO NON-HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX AND NON-HOME RULE MUNICIPAL RETAILER'S SERVICE OCCUPATION TAX (VILLAGE ATTORNEY LISA PETRILLI)

   Village Attorney Petrilli explained the details of this ordinance which allows the Village to use that tax for other infrastructure items after the school loan is paid off.

   MOTION

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

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

   Yeas: 6 – Johnson, London, Gruenewald, Wendt, Shaw, Young
   Nays: 0 – None
   Absent: 0 – None

Motion declared carried.

2. RESOLUTION NUMBER 8-2024 A RESOLUTION APPROVING THE EMPLOYMENT AGREEMENT WITH VILLAGE ADMINISTRATOR JILL APPLEBEE (VILLAGE ATTORNEY LISA PETRILLI)

   Village Attorney Petrilli explained that the agreement is the same as the last agreement other than the increase in salary and reviews are to be conducted in October. A brief discussion ensued. The term of the contract in Section 2A needs to be corrected to reflect it from January 1, 2025 through December 31, 2028, and Village Attorney Petrilli will correct and forward the revised copy to the Village for signing.

   Trustee Wendt made a Motion to approve the Resolution as presented with the modification of correcting the term to show from January 1, 2025 through December 31, 2028 and Trustee Young seconded the Motion.

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

   Yeas: 6 – Johnson, London, Gruenewald, Wendt, Shaw, Young
   Nays: 0 – None
   Absent: 0 – None

   Motion declared carried.

3. DISCUSSION AND POTENTIAL ACTION REGARDING NORTH/SOUTH ROAD PROJECT IN PRAIRIE WINDS (VILLAGE ADMINISTRATOR JILL APPLBEE)

   Village Administrator Applebee said the bill from Mann Engineering & Surveying for a total of $23,698.90 was previously discussed at the November 5, 2024 Board meeting and approval withheld until further confirmation of all details. This work covers services provided for the north/south road project in Prairie Winds and is now ready for approval by the Board. A brief discussion followed.

   MOTION

   Trustee Wendt made a Motion to approve the payment of the Mann Engineering & Surveying invoice as presented and Trustee Young seconded the Motion.

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

   Yeas: 6 – Johnson, London, Gruenewald, Wendt, Shaw, Young
   Nays: 0 – None
   Absent: 0 – None

Motion declared carried.

4. DISCUSSION AND POTENTIAL ACTION REGARDING 2ND DRAFT OF 2025 BUDGET (VILLAGE ADMINISTRATOR JILL APPLEBEE)

   Administrator Applebee explained that previous requested revisions have been made and shared what those items were. A lengthy Board discussion ensued on various budget details and searching for ways to reduce the overall deficit. Upon unanimous agreement the Board instructed Administrator Applebee to collaborate with staff and reduce the deficit from $7 million to $4 million and Administrator Applebee agreed to complete the task.

   No Motion needed as budget will be revised and brought to the December 2 meeting for final approval.

NEW BUSINESS

1. RESOLUTION NUMBER 7-2024 A RESOLUTION APPROVING THE VILLAGE'S PARTICIPATION IN THE REGION VIII EDUCATION SERVICE CENTER FOR THE INTERLOCAL PURCHASING SYSTEM (TIPS) (PUBLIC WORKS DIRECTOR DARIN FOWLER)

   Public Works Director Fowler explained this is a national cooperative purchasing program. Joining this free program would guarantee that this choice of Byrne & Jones is providing the best choice for residents and the Village would receive the best price possible in these projects. A brief discussion ensued.

   MOTION

   Trustee Shaw made a Motion to approve the Resolution as presented and Trustee Wendt seconded the Motion.

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

   Yeas: 6 – Johnson, London, Gruenewald, Wendt, Shaw, Young
   Nays: 0 – None
   Absent: 0 – None

   Motion declared carried.

2. ORDINANCE NUMBER 2024-38 AN ORDINANCE ACCEPTING PROPOSAL FROM BYRNE & JONES SPORTS CONSTRUCTION (PUBLIC WORKS DIRECTOR DARIN

FOWLER)

Public Works Director Fowler explained the details of the $379,200 quote from Bryne & Jones for new backstops to be installed to the baseball and softball facilities. A Board discussion ensued.

MOTION

Trustee Young made a Motion to approve the Ordinance as presented and Trustee Gruenewald seconded the Motion.

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

Yeas:	6 – Johnson, London, Gruenewald, Wendt, Shaw, Young
Nays:	0 – None
Absent:	0 – None

Motion declared carried.

3. ORDINANCE NUMBER 2024-39 AN ORDINANCE AMENDING THE VILLAGE CODE ADOPTING CERTAIN BUILDING CODES AND STANDARDS (PLANNING AND ZONING DIRECTOR RYAN RALEIGH)

Planning and Zoning Director Raleigh explained that in the past it has been the practice that all municipalities in Macon County utilize the same building codes version. This allows all builders, architects and contractors to be on the same page when it comes to codes. The Village is currently using the 2015 version and would like to join Decatur and Mt. Zion in using the 2021 version effective January 1, 2025. A brief Board discussion was held.

MOTION

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

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

Yeas:	6 – Johnson, London, Gruenewald, Wendt, Shaw, Young
Nays:	0 – None
Absent:	0 – None

Motion declared carried.

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 8:45 P.M.

By: Cheryl Marty
Village Clerk

CONSENT AGENDA

ITEM 2

PAYABLE TO / INV NO	G/L NUMBER	DESCRIPTION	AMOUNT	DISTR
01 ANDERSON BROTHERS ENTERPRISES,			1000.00	
415	01-52-517	GROUNDS MAINT 4/5 COMPOST		1000.00
01 BECK'S STUDIO			59.25	
007364	01-11-651	NOTARY & DEPOSIT STAMP		59.25
01 BRIAN HICKEY			400.00	
112924	01-10-917	SECURITY FOR RUDOLPH MARKET		400.00
01 DECATUR BOLT CO., INC.			7.47	
318751	01-41-612	EQUIP MAINT		7.47
01 BENEFIT PLANNING CONSULTANTS,			372.33	
112924	01-11-549	HRA DEDUCTIBLE FOR J. APPLEBEE		372.33
01 JAMES BRUMMITT			480.00	
112924	01-11-547	141 RAPTOR ELECTRIC INSPECTION		60.00
112924	01-11-547	721 JACOBS WAY ELECTRIC INSPECTION		60.00
112924	01-11-547	917 STVNS CRK CIR ELECTRIC INSPECT		60.00
112924	01-11-547	917 JAMES CRT ELECTRIC INSPECTION		60.00
112924-1	01-11-547	133 E BARNETT #6 ELECTRIC INSPECTIO		60.00
112924-2	01-11-547	917 STVNS CRK CIR ELECTRIC INSPECT		60.00
112924-2	01-11-547	498 LAUREN LN ELECTRIC INSPECT		120.00
01 CHASTAIN & ASSOCIATES, LLC			55094.36	
112924	01-11-532	2024 ADMIN ADVISORY NOV '24		7760.52
112924	01-11-532	SITE PLAN REVIEW FITNESS CENTER		5186.80
112924	01-11-532	CAPITAL IMP PLAN W/STAFF		1996.80
112924	30-00-835	M/F GRADE SCH BIKE PATH		667.20
112924	30-00-864-3	AVALON BLVD RECONSTRUCTION		4754.95
112924	30-00-864-8	TALON/PRAIRIE RECONSTRUCTION		2237.63
112924	30-00-864-7	GRAYHAWK 1ST ADDITION		4638.53
112924	30-00-892	MALL BIKE PATH REHAB		5185.21
112924	30-00-864	PAVEMENT STRIPING		316.80
112924	30-00-864-4	WOODLAND HILLS REPAVEMENT		8411.55
112924	38-00-863-1	SPORTS NATURE PARK		5557.93
112924	30-00-837	F. MAIN PARK PLAYGROUND		161.50
112924	15-00-874-2	BARNETT AVE RECONSTRUCTION		4774.73
112924	30-00-860	PARKING LOT A RECONSTRUCTION		3444.21
01 CLOSS ELECTRIC COMPANY, INC			3750.00	
27180	01-52-511	REPLACE LIGHTING COMMUNITY ROOM		3750.00
01 CONSTELLATION NEWENERGY INC.			6082.55	
39684376701	01-41-572	ENTRANCE SIGNS LIGHTING NOV '24		102.66
69684379601	01-41-572	STREET LIGHTING UTILITIES NOV '24		5979.89
01 COD WHOLESALE			447.68	
AB-122400	01-10-917	FITTED TABLE CLOTHS		447.68
01 COLUMN SOFTWARE PBC			109.46	
DEABD574-0026	01-11-553	P&Z AD FOR 12-19 MEETING		109.46
01 DECATUR COMPUTERS INC			135.00	
DCI51510	01-11-537	IT SERVICE RYAN GOOGLE CHROMECAST		108.00
DCI51514	01-11-537	ASSIST J. PECK W/EMAIL		27.00
01 ESSENCE CHEMICAL COMPANY, LLC			464.56	

PAYABLE TO / INV NO	G/L NUMBER	DESCRIPTION	AMOUNT	DISTR
6046	51-00-656	CHEMICALS		464.56
01 CENGAGE LEARNING INC/GALE			49.48	
85994497	01-53-671	BOOKS		49.48
01 GETZ FIRE EQUIPMENT CO.			657.20	
I1-873687	01-11-512	ANNUAL FIRE EXTINGUISHER MAINT		131.44
I1-873687	01-41-512	ANNUAL FIRE EXTINGUISHER MAINT		131.44
I1-873687	01-52-512	ANNUAL FIRE EXTINGUISHER MAINT		131.44
I1-873687	01-53-512	ANNUAL FIRE EXTINGUISHER MAINT		131.44
I1-873687	51-00-512	ANNUAL FIRE EXTINGUISHER MAINT		131.44
01 HOBBY LOBBY STORES, INC.			58.12	
112924	01-53-913	PROGRAMMING		49.21
112924	01-11-929	MISC EXP		8.91
01 ILLINOIS SECTION AMERICAN			546.00	
200092636	51-00-560	M. DANIELS WATER LICENSE TRAINING		546.00
01 KEY EQUIPMENT & SUPPLY CO.			3277.58	
STL207819	01-41-612	EQUIP MAIN LEAF VAC		3277.58
01 LOWE'S COMPANIES, INC.			31.33	
112924	01-41-653	SMALL TOOLS		31.33
01 MANSFIELD POWER & GAS LLC			110.72	
112924	01-11-571	OCT '24 ELECTRIC SUPPLY SERVICES		15.32
112924	01-41-571	OCT '24 ELECTRIC SUPPLY SERVICES		5.43
112924	01-53-571	OCT '24 ELECTRIC SUPPLY SERVICES		69.21
112924	51-00-571	OCT '24 ELECTRIC SUPPLY SERVICES		20.76
01 MENARDS			1211.37	
112924	01-52-652	OP SUPPLIES		655.06
112924	01-41-652	OP SUPPLIES		405.13
112924	01-41-614	STREET MAINT SUPPLIES		18.49
112924	51-00-611	BLDG MAINT SUPPLIES		39.96
112924	01-41-655	FUEL		22.54
112924	51-00-652	OP SUPPLIES		58.21
112924	01-41-653	SMALL TOOLS		11.98
01 MISSISSIPPI LIME COMPANY			4529.32	
CD41237	51-00-656	CHEMICALS-LIME		4529.32
01 MORGAN DISTRIBUTING, INC.			1446.39	
INV-046847	01-52-655	FUEL		400.33
INV-046847	01-41-655	FUEL		1046.06
01 NAPA AUTO PARTS			672.57	
113289-1	01-41-613	VEHICLE MAINT SUPPLIES		49.99
117944	01-41-612	EQUIP MAINT SUPPLIES		8.49
118275	01-41-613	VEHICLE MAINT-BRAKES		52.73
118414	01-41-612	EQUIP MAINT STREET SWEEPER		186.99
118607	01-41-613	VEHICLE MAINT-BRAKES		277.49
118609	01-41-613	VEHICLE MAINT-BRAKES		26.98
118705	01-41-612	EQUIP MAINT 4500 DUMP TRUCK		69.90
01 PEST OUTPOST LLC			323.41	
7328	01-52-612	EQUIP MAINT-GRASSHOPPER		323.41
01 AT & T			588.30	

PAYABLE TO / INV NO	G/L NUMBER	DESCRIPTION	AMOUNT	DISTR
112924	52-00-552	783 STVNS CRK PHONE LINE NOV '24		145.86
112924	52-00-552	101 HUNDLEY RD PHONE LINE NOV '24		146.14
112924	52-00-552	440 HUNDLEY RD PHONE LINE NOV '24		146.14
112924	52-00-552	815 W FSYTH PKWY PHONE LINE NOV '24		150.16
01 SCHULTE SUPPLY			245.19	
S1222309.001	01-41-652	MARKING STICKS & PAINT		245.19
01 SORLING, NORTHRUP, HANNA, CULL			5150.00	
225885	01-11-533	OCT '24 LEGAL SERVICES		5150.00
01 IMPERIAL DADE			748.70	
7326452-00	01-52-654	JANITORIAL SUPPLIES		665.26
7326463-00	01-52-612	EQUIP MAINT-COMM ROOM VAC		83.44
01 STOLLEY TERMITE & PEST CONTROL			65.00	
112924	01-53-511	LIB MONTHLY BUG SPRAY		65.00
01 US POSTAL SERVICE (CAPS)			742.22	
112924	51-00-549-1	W/S POSTAGE FOR 12-1 BILLING		371.11
112924	52-00-549-1	W/S POSTAGE FOR 12-1 BILLING		371.11
01 VILL OF FORSYTH			150.00	
112924	01-11-571	W/S UTILTIES FOR 10-20/11-20-24		150.00
01 WAL-MART			231.52	
112924	01-53-913	PROGRAMMING		95.46
112924	01-10-917	RUDOLPH MARKET		16.38
112924	01-11-929	THANKSGIVING LUNCH		119.68
01 WATER SOLUTIONS UNLIMITED, INC			1565.00	
6919882	51-00-656	CHEMICALS-CHLORINE		1565.00
** TOTAL CHECKS TO BE ISSUED			90802.08	

FUND INV NO	G/L NUMBER	DESCRIPTION	AMOUNT	DISTR
GENERAL FUND			41966.07	
MOTOR FUEL TAX FUND			4774.73	
CAPITAL PROJECT FUND			29817.58	
FORSYTH FAMILY SPORTS/NATURE PAR			5557.93	
WATER OPERATIONS			7726.36	
SEWER OPERATIONS			959.41	
*** GRAND TOTAL ***			90802.08	
TOTAL FOR REGULAR CHECKS:			86,272.76	
TOTAL FOR DIRECT PAY VENDORS:			4,529.32	

ADMINISTRATION REPORTS

ENGINEER'S REPORT

Forsyth; December 3, 2024 Board Meeting

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

CHASTAIN & ASSOCIATES LLC
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.

Plats and easements for the two easement acquisitions necessary for the project are complete and meetings with property owners to negotiate the acquisitions have occurred. The acquisition documents have been submitted to IDOT for approval. By way of new FHWA requirements, IDOT requests review appraisals be performed. We are currently awaiting these from the review appraiser. AT&T has been contacted and locations for relocating each of their utility poles has been identified and staked. Ameren informed us they will begin work on moving the pole in the next few weeks.

Construction plans and specifications have been submitted to IDOT. Letting is anticipated for March with construction commencing in spring of 2025.

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.

Tile replacement will begin as soon as the subcontractor is able to remobilize on-site. Seeding and tree installation will be the final items to install once the seed bed has been prepared and the dirt shoulders are graded up to the path and all other work is complete.

Project 8000 – Well No. 7

This project consists of the construction of a new well to backup well #6 and extension of the raw water main to the site.

Burdick and their subcontractors are working with Village staff to complete network setup, controls integration, and system startup.

Project 8498 – Advisory Services

US Route 51 Improvements

This project consists of coordination responsibilities with IDOT to communicate the Village's vision on the proposed improvements. A sample of the color and stamp were poured, reviewed, and approved by Village Staff and the Mayor the week of August 5, 2024. Chastain and Staff are working with IDOT and the contractor to get the median seal coated.

Project 8594 – Moon St Sidewalk Improvements

This project consists of reconstructing sidewalks along Elwood St and Smith St from Ruehl St to E. Shafer St (CH 20) and along Moon St from Grant St to the future bike path along the old RXR ROW east of Smith St. The project is now ready for design and a contract for the design and bidding will be forthcoming.

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. After coordination, IDOT has confirmed the project will be processed as a State Approved Categorical Exclusion.

The project has received cultural clearance. IDOT has approved the supplemental engineering agreement and Andrews has been notified to begin work on the PESA. A preliminary Phase I report has been prepared for submittal to IDOT for review.

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. This project is anticipated to utilize an IEPA loan to fund the construction.

The project plan for an IEPA Loan application has been submitted to the IEPA. The IEPA construction permit was received.

Project 8811 – Pavement Striping Design & Bid
This project consists of establishing a striping plan for the Village (with the exception of Woodland Hills which is scheduled to be rehabilitated in 2025 and there is no reason to stripe it at this time), finalizing quantities for the striping to include for the contractors for bidding, and bidding services. The contractor completed the first portion of work which included new centerlines, stop bars, and pavement symbols around town. A supplement to do more work under this contract has been approved and work will finish in the spring.

Project 8821 – Parking Lot A Reconstruction
This project consists of removing and reconstructing Parking Lot A with the addition of storm sewer and underground detention. The existing water main encountered has been lowered and the contractor is finishing installing and backfilling the underground storm sewer detention system and associated storm sewer.

FORSYTH PUBLIC LIBRARY

Library Director's Report

LIBRARY UPDATES:

- We are continuing to collect responses to our FPL Community Survey and have been pleased with the initial completion numbers. As previously noted, our goal is to gain resident feedback on library services, FPL's value to the community, and ways that the library can better serve resident needs. These survey results will help us develop a new long-range strategic plan for the library in 2025. The survey is now available at https://tinyurl.com/FPLsurvey24 or the QR code to the right. We would appreciate your comments and feedback as we plan for the future.
- Final additions to the website have been completed and we are working closely with Apptegy to finalize our marketing plan and announce the official launch.
- Community Watch picks back up on December 3 at 4 PM. Come learn more about the latest happenings in the Village from local law enforcement, Village staff and elected officials.
- The annual FPL Tree Decorating Celebration will be held on December 3 from 4 - 6 PM. Help us decorate the library, enjoy treats and experience a visit from our favorite North Pole pal starting at 4:30. Santa will hear wish lists and be available for pictures. FPL staff will also be taking free family photos in front of our holiday backdrop. Come for Community Watch and stay for Tree Decorating fun before heading to the Board Meeting!
- FPL will also be hosting a Financial Aid Application Completion Workshop on Thursday, December 5 at 5:30. ISAC staff will be on hand to help local families complete the FAFSA form and ensure that all of our local students have access to the financial aid they need for college.

HAVE YOU COMPLETED THE FPL COMMUNITY SURVEY YET?

Find It Here!

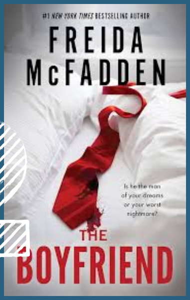
DINOVEMBER PARTY FUN




Melanie Weigel, Director

MOST REQUESTED ITEMS BY FORSYTH PATRONS IN NOVEMBER

1


2


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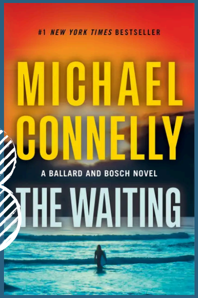

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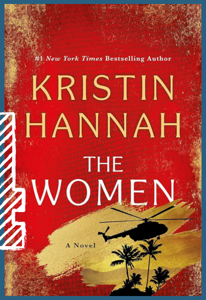

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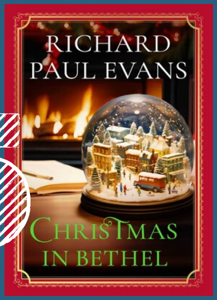

OLD BUSINESS

ITEM 1

DRAFT

2025 BUDGET & 5 – YEAR (2025-2029) CAPITAL PLANNING MEETING

~~1st Draft NOVEMBER 05, 2024~~

~~2nd Draft NOVEMBER 19, 2024~~

3rd Draft DECEMBER 3, 2024, with public hearing

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BUDGET NARRATIVE

The Village of Forsyth fiscal year begins January 1, 2025, and runs through December 31, 2025. As a whole the total budgeted revenues (including interfund transfers) for 2025 are anticipated to be $13,415,160.00. As a whole the total budgeted expenses (including interfund transfers) for 2025 are anticipated to be $16,796,345.00. As a whole the total budgeted end fund balance is anticipated to be $15,503,573.27 at the end of 2025.

For 2025, using interfund transfers, the Village will move $1,830,000 into the Capital Project Fund from Economic Development Fund for current and 2026 future capital projects. Making the grand total interfund transfers $1,830,000.00.

The General Fund total revenues budgeted for 2025 are anticipated to be $6,753,850.00. The General Fund total expenses budgeted for 2025 are anticipated to be $5,186,985.00 (that includes interfund transfers). The general fund balance is anticipated to be $6,317,160.80 at the end of 2025. 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 2025 are anticipated to be $274,000.00. The total expenses budgeted for 2025 are anticipated to be $1,103,200. 00. The MFT fund balance is anticipated to be $1,207,632.23 at the end of 2025.

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 2025 are anticipated to be $590,000.00 The total expenses budgeted for 2025 are anticipated to be $639,450.00 The hotel/motel fund balance is anticipated to be $2,160,681.89 at the end of 2025.

The TIF Fund total revenues budgeted for 2025 are anticipated to be $640,100.00. The total expenses budgeted for 2025 are anticipated to be $324,100.00. The TIF fund balance is anticipated to be $1,294,775.24 at the end of 2025.

The Capital Fund total revenues budgeted for 2025 are anticipated to be $3,349,320.00 (that includes interfund transfers). The total expenses budgeted for 2025 are anticipated to be $5,519,460.00. The Capital Fund balance is anticipated to be $1,577,893.45 at the end of 2025.

The Economic Development Fund total revenues budgeted for 2025 are anticipated to be $461,690.00. The total expenses budgeted for 2025 are anticipated to be $2,230,000.00 (that includes interfund transfers). The Economic Development Fund balance is anticipated to be $549,169.16 at the end of 2025.

The American Rescue Plan Act (ARPA) Fund total revenues budgeted for 2025 are anticipated to be $0.00. The total expenses budgeted for 2025 are anticipated to be $0.00 (that includes interfund transfers). The ARPA fund balance is anticipated to be $0.00 at the end of 2025.

The Forsyth Family Sports and Nature Park (FFSNP) Fund total revenues budgeted for 2025 are anticipated to be $60,000.00. The total expenses budgeted for 2025 are anticipated to be $260,000.00. The FFSNP fund balance is anticipated to be $2,283,650.26 at the end of 2025.

The Water Fund total revenues budgeted for 2025 are anticipated to be $846,000.00. The total expenses budgeted for 2025 are anticipated to be $1,081,900.00. The water fund balance is anticipated to be ($357,548.43) at the end of 2025.

The Sewer Fund total revenues budgeted for 2025 are anticipated to be $440,200.00. The total expenses budgeted for 2025 are anticipated to be $451,250.00 (that includes interfund transfers). The sewer fund balance is anticipated to be $470,158.67 at the end of 2025.

Major budgeted items for projects in 2025 include: Bike path resurfacing/maintenance; Design and construction of a grade school walking trail; Street, utilities, storm sewer in prairie winds, Moon & Elwood street sidewalk improvements; Barnett Ave Reconstruction; Us Rt 51 Median & intersection Improvements; Sports & nature park fishing docks and trail/parking lot lights.; Water north tower, ground storage tank maintenance, and mixer maintenance.

General Funds:	Estimated Ending Balance for 2024	Anticipated Revenues: for 2025	Other Financing Sources Interfund Transfers In for 2025	Estimated Total Funds/Resources Available	Proposed Expenses for 2025	Other Financing Sources Interfund Transfers Out for 2025	Estimated Ending Balance for 2025	Estimated Variance Between Beginning/Ending Balance for 2025
(Depts.:)								
Legislative					$ 202,975.00			
Administration					$ 2,703,450.00	$ -		
Street					$ 908,200.00			
Park & Recreation					$ 748,220.00			
Library					$ 624,140.00			
General Fund Totals:	**$ 4,750,295.80**	**$ 6,753,850.00**	**$0.00**	**$ 11,504,145.80**	**$ 5,186,985.00**	**$ -**	**$ 6,317,160.80**	**$ 1,566,865.00**
6 Months Reserve (less capital & interfund Transfers)							$ 2,593,493.00	
General Fund Total Less Reserve:							$ 3,723,667.80	

Special Revenue Fund:	Estimated Ending Balance for 2024	Anticipated Revenues: for 2025	Other Financing Sources Interfund Transfers In for 2025	Estimated Total Funds/Resources Available	Proposed Expenses for 2025	Other Financing Sources Interfund Transfers Out for 2025	Estimated Ending Balance for 2025	Estimated Variance Between Beginning/Ending Balance for 2025
Motor Fuel Tax Totals:	**$ 2,036,832.23**	**$ 274,000.00**	**$0.00**	**$ 2,310,832.23**	**$1,103,200.00**	**$0.00**	**$ 1,207,632.23**	**$ (829,200.00)**
3 Months Reserve (based upon revenues)							$ 68,500.00	
MFT Fund Total Less Reserve:							$ 1,139,132.23	

Special Revenue Fund:	Estimated Ending Balance for 2024	Anticipated Revenues: for 2025	Other Financing Sources Interfund Transfers In for 2025	Estimated Total Funds/Resources Available	Proposed Expenses for 2025	Other Financing Sources Interfund Transfers Out for 2025	Estimated Ending Balance for 2025	Estimated Variance Between Beginning/Ending Balance for 2025
Hotel/Motel Tax Fund:	**$ 2,210,131.89**	**$ 590,000.00**	**$0.00**	**$ 2,800,131.89**	**$ 639,450.00**	**$0.00**	**$ 2,160,681.89**	**$ (49,450.00)**
No Reserve							$0.00	
Hotel/Motel Tax Fund Total Less Reserve:							$ 2,160,681.89	

Special Revenue Fund:	Estimated Ending Balance for 2024	Anticipated Revenues: for 2025	Other Financing Sources Interfund Transfers In for 2025	Estimated Total Funds/Resources Available	Proposed Expenses for 2025	Other Financing Sources Interfund Transfers Out for 2025	Estimated Ending Balance for 2025	Estimated Variance Between Beginning/Ending Balance for 2025
TIF District Fund	**$ 978,775.24**	**$ 640,100.00**	**$0.00**	**$ 1,618,875.24**	**$ 324,100.00**	**$0.00**	**$ 1,294,775.24**	**$ 316,000.00**
No Reserve							$0.00	
TIF District Fund Total Less Reserve:							$ 1,294,775.24	

Special Revenue Fund:	Estimated Ending Balance for 2024	Anticipated Revenues: for 2025	Other Financing Sources Interfund Transfers In for 2025	Estimated Total Funds/Resources Available	Proposed Expenses for 2025	Other Financing Sources Interfund Transfers Out for 2025	Estimated Ending Balance for 2025	Estimated Variance Between Beginning/Ending Balance for 2025
Capital Project Fund:	**$ 3,748,033.45**	**$ 1,519,320.00**	**$ 1,830,000.00**	**$ 7,097,353.45**	**$ 5,519,460.00**	**$0.00**	**$ 1,577,893.45**	**$ (2,170,140.00)**
No Reserve							$0.00	
Capital Project Fund Total Less Reserve:							$ 1,577,893.45	

Special Revenue Fund:	Estimated Ending Balance for 2024	Anticipated Revenues: for 2025	Other Financing Sources Interfund Transfers In for 2025	Estimated Total Funds/Resources Available	Proposed Expenses for 2025	Other Financing Sources Interfund Transfers Out for 2025	Estimated Ending Balance for 2025	Estimated Variance Between Beginning/Ending Balance for 2025
Economic Devel. Fund:	**$ 2,317,479.16**	**$ 461,690.00**	**$0.00**	**$ 2,779,169.16**	**$400,000.00**	**$1,830,000.00**	**$ 549,169.16**	**$ (1,768,310.00)**
No Reserve							$0.00	
Economic Devel. Fund Total Less Reserve:							$ 549,169.16	

Special Revenue Fund:	Estimated Ending Balance for 2024	Anticipated Revenues: for 2025	Other Financing Sources Interfund Transfers In for 2025	Estimated Total Funds/Resources Available	Proposed Expenses for 2025	Other Financing Sources Interfund Transfers Out for 2025	Estimated Ending Balance for 2025	Estimated Variance Between Beginning/Ending Balance for 2025
American Rescue Plan Act	**$ -**	**$ -**	**$0.00**	**$ -**	**$0.00**	**$0.00**	**$ -**	**$ -**
No Reserve							$0.00	
ARPA Fund Total Less Reserve:							$ -	

Special Revenue Fund:	Estimated Ending Balance for 2024	Anticipated Revenues: for 2025	Other Financing Sources Interfund Transfers In for 2025	Estimated Total Funds/Resources Available	Proposed Expenses for 2025	Other Financing Sources Interfund Transfers Out for 2025	Estimated Ending Balance for 2025	Estimated Variance Between Beginning/Ending Balance for 2025
Forsyth Family Sports & Nature Park Fund	**$ 2,483,650.26**	**$ 60,000.00**	**$ -**	**$ 2,543,650.26**	**$260,000.00**	**$0.00**	**$ 2,283,650.26**	**$ (200,000.00)**
No Reserve							$0.00	
FFSNP Fund Total Less Reserve:							$ 2,283,650.26	

Enterprise Fund:	Estimated Ending Balance for 2024	Anticipated Revenues: for 2025	Other Financing Sources Interfund Transfers In for 2025	Estimated Total Funds/Resources Available	Proposed Expenses for 2025	Other Financing Sources Interfund Transfers Out for 2025	Estimated Ending Balance for 2025	Estimated Variance Between Beginning/Ending Balance for 2025
Water	**$ (121,648.43)**	**$ 846,000.00**	**$ -**	**$ 724,351.57**	**$ 1,081,900.00**	**$ -**	**$ (357,548.43)**	**$ (235,900.00)**
Water 3 Months Reserve (less capital & IEPA loan payments)							$ 270,475.00	
Water Fund Total Less Reserve:							$ (628,023.43)	

Enterprise Fund:	Estimated Ending Balance for 2024	Anticipated Revenues: for 2025	Other Financing Sources Interfund Transfers In for 2025	Estimated Total Funds/Resources Available	Proposed Expenses for 2025	Other Financing Sources Interfund Transfers Out for 2025	Estimated Ending Balance for 2025	Estimated Variance Between Beginning/Ending Balance for 2025
Sewer	**$ 481,208.67**	**$ 440,200.00**	**$0.00**	**$ 921,408.67**	**$ 451,250.00**	**$ -**	**$ 470,158.67**	**$ (11,050.00)**
Sewer 3 Months Reserve (less capital)							$ 112,812.50	
Sewer Fund Total Less Reserve:							$ 357,346.17	

	Estimated Ending Balance for 2024	Anticipated Revenues: for 2025	Other Financing Sources Interfund Transfers In for 2025	Estimated Total Funds/Resources Available	Proposed Expenses for 2025	Other Financing Sources Interfund Transfers Out for 2025	Estimated Ending Balance for 2025	Estimated Variance Between Beginning/Ending Balance for 2025
All Funds Total:	**$ 18,884,758.27**	**$ 11,585,160.00**	**$1,830,000.00**	**$ 32,299,918.27**	**$ 14,966,345.00**	**$ 1,830,000.00**	**$ 15,503,573.27**	**$ (3,381,185.00)**
Less Reserves:							$ 3,045,280.50	
All Funds Total Less Reserves:							$ 12,458,292.77	

	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 American Rescue Plan Act 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	$ -	$ -	$ -	$ -	$0	$0	$ -
Transfer From Motor Fuel Fund:	$0	$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	$0
Transfer From TIF District Fund:	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer From Capital Project Fund:	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer From Economic Devel. Fund:	$0	$0	$0	$0	$ 1,830,000	$0	$0	$0	$0	$0	$1,830,000
Transfer From American Rescue Plan Act Fund	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Family Sports & Nature Park Fund	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer From Water Fund:	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer From Sewer Fund:	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total:	$0	$0	$0	$0	**$ 1,830,000**	**$ -**	$0	**$ -**	$0	$0	**$ 1,830,000**

	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
Assessed Valuation	$134.815M	$143.996M	$143.996M	$143.996M	$43.996M
Village Tax Rate	0.32445	0.30378	0.30378	0.30378	0.30378
Water Plant Loan Payments 2.50% 2/15/2026	$ 323,232	$ -	$ -	$ -	$ -
Principal Loan Outstanding After Payment	$ 1,076,803	$ -	$ -	$ -	$ -
Debt Limit	$ 11,627,794	$ 12,419,655	$ 12,419,655	$ 12,419,655	$ 12,419,655
Amount Available	$ 11,627,794	$ 12,419,655	$ 12,419,655	$ 12,419,655	$ 12,419,655

5 - Year Capital Improvement Plan (2025 - 2029)

Dept	Project Description	2025	2026	2027	2028	2029
Administration	Village Hall (metal) Roof	$ 66,000				
Total Administration Projects		**$ 66,000**				

Dept	Project Description	2025	2026	2027	2028	2029
Streets	Leaf Vac Replacement			$ 120,500	$ 120,500	
Streets	Truck purchase			$ 45,000		$ 45,000
Streets	Bucket Truck			$ 1,250,000		
Streets	Dump Truck	$ 110,000				
Streets	Street Repair Asphalt Box	$ 35,000				
Streets	Street Pavement Striping Program; 2025 Cross walk pavement striping $82,500.	$ 82,500				
Streets	Woodland Hills Rehabilitation; 2024 design Eng. services $120,000 (carry over) + 2027 Eng. bidding service $10,000 + construction & observation $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
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
Streets	Storm Sewer & Sewer Utility Extensions Prairie Winds Improvements (2025 Design, Permitting, Bidding)	$ 30,000				
Streets	Storm Sewer & Sewer Utility Extensions Prairie Winds Park Improvements (Construction & Observation)	$ 300,000				
Streets	North/ South Street & Utility (Design, Bidding, Construction & Observation).	$ 1,500,000				
Streets	Cox Street Extension Road & Utilities (Design, Bidding, Construction & Observation). In Prairie Winds Cox Street to Sawyer $6,340,000 in 2030					$ 140,000
Streets	Street Maintenance Total Patcher	$ 125,000				
Streets	Annual Pavement Maintenance Program; design Eng., bidding services & construction/observation :2025,2026,2027,2028.	$ 500,000	$ 250,000	$ 50,000	$ 50,000	$ 50,000
Total Street Projects		**$ 2,682,500**	**$ 250,000**	**$ 3,105,500**	**$ 1,500,500**	**$ 407,000**

5 - Year Capital Improvement Plan (2024 - 2028)

Dept	Project Description	2025	2026	2027	2028	2029
Parks	Mower Replacement		$ 120,000	$ 30,000	$ 30,000	$ 30,000
Parks	Field Rack (Groomer)			$ 25,000		
Parks	Golf Cart/Gator					$ 25,000
Parks	Trailer	$ 12,000				
Parks	Park Signs w/landscaping			$ 100,000	$ 100,000	
Parks	New Playground Equipment (Library Pocket Park)				$ 300,000	
Parks	D # 4 & D # 5 Press Box Roof (standard roof)	$ 5,400				
Parks	Veterans Pavilion Roof (metal)	$ 14,560				
Parks	Veteran's Pavilion Pond Outfall Repairs (design Eng. & bidding services)	$ 55,000				
Parks	Parking Lot Resurfacing & Maintenance (design, bidding, construction & observation); 2024 Lot A (Diamonds 1, 2 &3) Parking Lot Drainage Improvements & Resurfacing design and Bidding $70,000 + Construction & Observation $720,000 = $790,000. 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) 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	Sawyer Rd Drainage Improvements Prairie Winds Park Improvements (Easements, Plats, Negotiations, & Acquisitions)				$ 100,000	
Parks	Sawyer Rd Drainage Improvements Prairie Winds Improvements (2028-2029 Construction & Observation)				$ 550,000	
Parks	Courts, Playground, Pond, Pavilion, Restrooms, & Parking Lot Prairie Winds Park Improvements (2027 Design, Permitting, & 2028 Bidding)			$ 250,000	$ 10,000	
Parks	Courts, Playground, Pond, Pavilion, Restrooms, & Parking Lot Prairie Winds Park Improvements (Construction & Observation)				$ 2,500,000	
Parks	Forsyth Pkwy, W. Forsyth Pkwy, & Grayhawk Paths Bike Path Resurfacing & Maintenance Program (Design & Bidding)	$ 30,000				
Parks	Forsyth Pkwy, W. Forsyth Pkwy, & Grayhawk Paths Bike Path Resurfacing & Maintenance Program (Construction & Observation)	$ 350,000				
Parks	Market Dr, Menards, Veterans, & Park Loop Paths Bike Path Resurfacing & Maintenance Program (Design & Bidding)		$ 30,000			
Parks	Market Dr, Menards, Veterans, & Park Loop Paths Bike Path Resurfacing & Maintenance Program (Construction & Observation)		$ 330,000			
Parks	Maroa-Forsyth Grade School Bike Path (ITIP Grant Funds); land acquisition $20,000 + Utility relocation $20,000 +design Eng. & bidding services $30,000 + construction & observation $510,000) = $580,000	$ 580,000				
Total Park Projects		**$ 1,046,960**	**$ 500,000**	**$ 645,000**	**$ 4,310,000**	**$ 55,000**

5 - Year Capital Improvement Plan (2024 - 2028)

Dept	Project Description	2025	2026	2027	2028	2029
Library	Exterior work and Inside door/doorway office area Library/comm Bldg $235,000					
Library	Library ADA exterior doors $6,200					
Library	Generator $120,000					
Total Library Projects		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Total General Fund	**$ 3,795,460**	**$ 750,000**	**$ 3,750,500**	**$ 5,810,500**	**$ 462,000**

5 - Year Capital Improvement Plan (2024 - 2028)

Dept	Project Description	2025	2026	2027	2028	2029
Water (using General Fund $)	Auto Transfer Switch Gen	$ 45,000				
Water (using General Fund $)	Well 7 & Raw Water Main Extension (construction & observation services)	$ 404,000				
Water (using General Fund $)	Water Towers, Ground Storage Tank Maintenance, Mixer (design permitting & IEPA loan app services)		$ 190,000			
Water (using General Fund $)	Water Towers, Ground Storage Tank & Aerator Maintenance (2024 Bidding, 2025 North Tower construction & observation, 2027 South Tower, 2028 Ground Storage Tank)	$ 1,230,000		$ 876,000	$ 244,000	
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				
Total Water Projects		**$ 1,724,000**	**$ 190,000**	**$ 1,141,000**	**$ 1,373,000**	**$ -**
	Grand Total General Fund	**$ 5,519,460**	**$ 940,000**	**$ 4,891,500**	**$ 7,183,500**	**$ 462,000**

5 - Year Capital Improvement Plan (2024 - 2028)

Dept	Project Description	2025	2026	2027	2028	2029
MFT	Moon, Smith & Elwood Streets Sidewalk Improvements; 2025 design Eng. Services $40,000 + 2025 bidding services $10,000 + construction & observation $380,000 = $430,000 (safe route)	$ 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 $1,169600 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.**	$ 125,000	$ 1,650,000			
MFT	US RT 51 Median & Intersections Improvements construction. Resolution 1-2024 on 01/16/2024	$ 548,200				
Total MFT Projects		**$ 1,103,200**	**$ 1,650,000**	**$ -**	**$ -**	**$ -**

5 - Year Capital Improvement Plan (2024 - 2028)

Dept	Project Description	2025	2026	2027	2028	2029
Hotel/Motel	Disc Golf Course Updates	$ 5,000				
Hotel/Motel	D # 1, 2, 3, 4, 5 Misc. Updates/Changes	$ 500,000	$ 125,000	$ 25,000	$ 25,000	$ 25,000
Hotel/Motel	Veteran's Memorial Updates (Construction & eng construction & observation)			$ 650,000		
Hotel/Motel	Main Park Concession Stand Pavilion and Restrooms			$ 500,000		
Total Hotel/Motel Projects		**$ 505,000**	**$ 125,000**	**$ 1,175,000**	**$ 25,000**	**$ 25,000**

5 - Year Capital Improvement Plan (2024 - 2028)

Dept	Project Description	2025	2026	2027	2028	2029
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 (2025 Design, Permitting, & 2026 Bidding services)			$ 40,000		
Sports Nature Park Fund (Parks)	Family Sports & Nature Park Water Main Extension (Construction & Observation)			$ 470,000		
Sports Nature Park Fund (Parks)	Family Sports & Nature Park - Phase III Improvements Dog Park (Design & Bidding)			$ 20,000		
Sports Nature Park Fund (Parks)	Family Sports & Nature Park - Phase III Improvements Dog Park (Construction & Observation)			$ 1,300,000		
Sports Nature Park Fund (Parks)	Family Sports & Nature Park Sanitary Sewer Extension (2027 Design, Permitting & 2027 Bidding services)				$ 90,000	
Sports Nature Park Fund (Parks)	Family Sports & Nature Park Sanitary Sewer Extension (Construction & Observation)				$ 1,030,000	
Sports Nature Park Fund (Parks)	Family Sports & Nature Park Electric & ~~Gas~~ Utility Extensions (Construction)				$ 50,000	
Sports Nature Park Fund (Parks)	Family Sports & Nature Park - Improvements Playground, Splash Pad, Showers & Additional Parking (2027 Design, Permitting & Bidding)				$ 250,000	
Sports Nature Park Fund (Parks)	Family Sports & Nature Park - Park Construction (includes equipment, surfacing and installation)				$ 220,000	
Sports Nature Park Fund (Parks)	Family Sports & Nature Park - Splash Pad Construction (includes equipment and installation)				$ 220,000	
Sports Nature Park Fund (Parks)	Family Sports & Nature Park - Pavilion & Showers Construction (includes materials and installation)				$ 75,000	
Sports Nature Park Fund (Parks)	Forsyth Sports & Nature Park - Parking Lot Construction (includes materials and installation)				$ 1,000,000	
Total Sports & Nature Park Projects		**$ 260,000**	**$ -**	**$ 1,830,000**	**$ 2,935,000**	**$ -**

5 - Year Capital Improvement Plan (2024 - 2028)

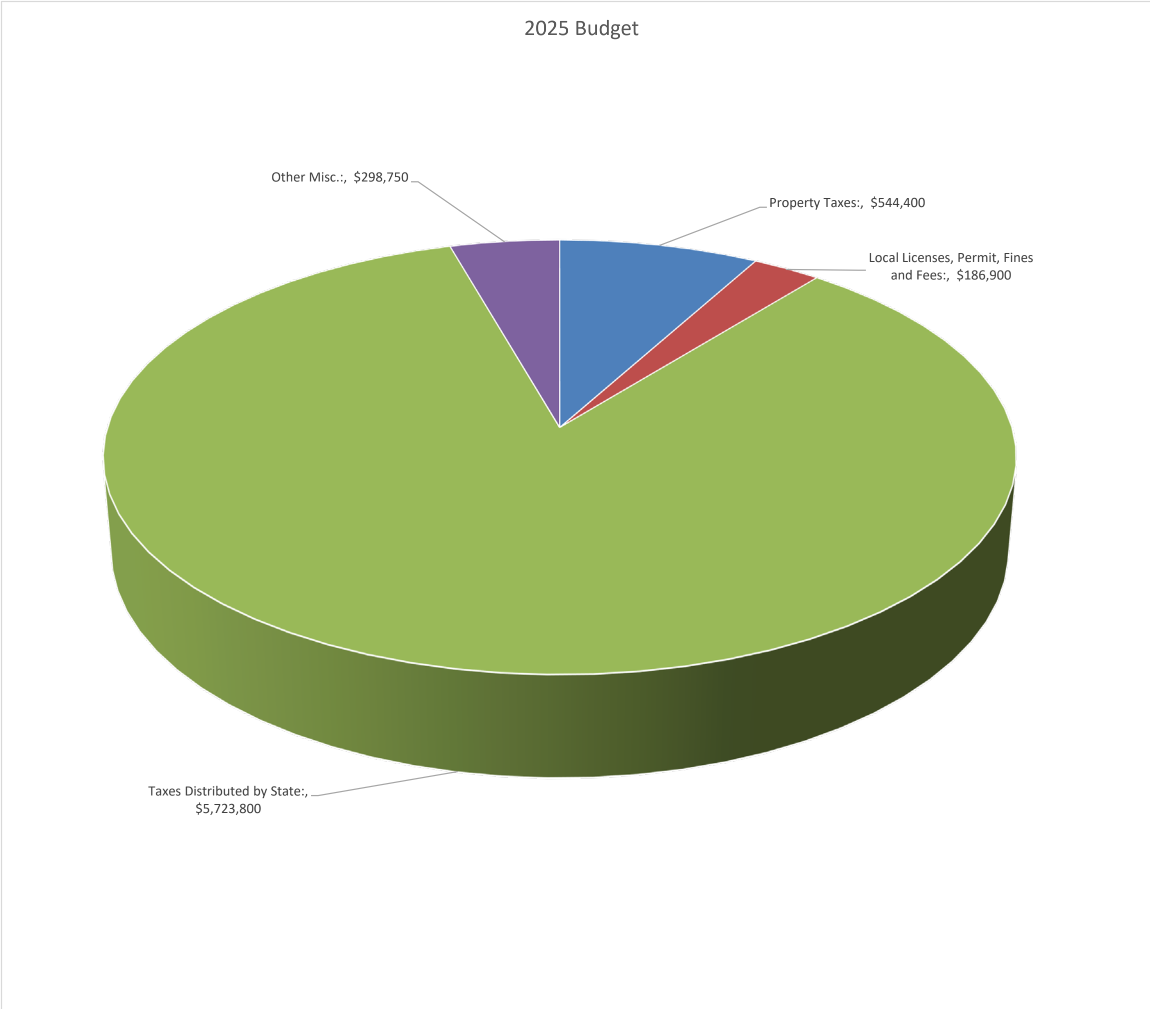
Dept	Project Description	2025	2026	2027	2028	2029
Sewer	New SCADA Communications		$ 80,000		$ 80,000	
Total Sewer Projects		**$ -**	**$ 80,000**	**$ -**	**$ 80,000**	**$ -**

TOTAL OF ALL CAPITAL:	**$ 7,387,660**	**$ 2,795,000**	**$ 7,896,500**	**$ 10,223,500**	**$ 487,000**

General Fund (01)

Account Number	*Revenues:* Description	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
01-00-311-1	Property Tax Corporate	$ 217,300	$ 217,300	$ 217,300	0%	$ -
01-00-311-2	Property Tax Police	$ 93,100	$ 93,100	$ 93,100	0%	$ -
01-00-311-3	Property Tax FICA	$ 10,600	$ 10,600	$ 10,600	0%	$ -
01-00-311-4	Property Tax Audit	$ 15,000	$ 15,000	$ 15,000	0%	$ -
01-00-311-5	Property Tax Insurance	$ 34,000	$ 34,000	$ 34,000	0%	$ -
01-00-311-6	Property Tax IMRF	$ 15,400	$ 15,400	$ 15,400	0%	$ -
01-00-311-7	Property Tax Street Lighting	$ 50,000	$ 50,000	$ 50,000	0%	$ -
01-00-311-8	Property Tax Unemployment	$ 2,000	$ 2,000	$ 2,000	0%	$ -
01-00-321	Liquor License	$ 30,500	$ 30,500	$ 30,500	0%	$ -
01-00-322	Cannabis License	$ -	$ -	$ 3,500	100%	$ 3,500
01-00-325	Franchise Fees	$ 106,500	$ 103,500	$ 103,500	0%	$ -
01-00-331	Building Permit Fees	$ 5,000	$ 7,000	$ 7,000	0%	$ -
01-00-334	HVAC/Mechanical Permit Fees	$ -	$ -	$ 1,200	100%	$ 1,200
01-00-336	Land Disturbance Permit Fees	$ 200	$ 200	$ 200	0%	$ -
01-00-337	Golf Cart Permit Fees	$ 5,000	$ 3,000	$ 3,000	0%	$ -
01-00-339	Other Permit/Administrative Fees	$ 2,200	$ 7,000	$ 7,000	0%	$ -
01-00-341	State Income Tax	$ 600,000	$ 600,000	$ 600,000	0%	$ -
01-00-342	Replacement Tax	$ 8,000	$ 6,800	$ 6,800	0%	$ -
01-00-344	Grants	$ 7,000	$ 40,000	$ 7,000	-83%	$ (33,000)
01-00-345	Sales Tax	$ 2,700,000	$ 2,650,000	$ 2,700,000	2%	$ 50,000
01-00-345-1	Non Home Rule Sales Tax	$ 1,150,000	$ 1,100,000	$ 1,125,000	2%	$ 25,000
01-00-345-2	Non Home Rule Sales Tax (School)	$ 1,150,000	$ 1,100,000	$ 1,125,000	2%	$ 25,000
01-00-345-3	Sales Tax-Local Use	$ 150,000	$ 145,000	$ 150,000	3%	$ 5,000
01-00-345-4	Cannabis Sales Tax	$ -	$ -	$ 10,000	100%	$ 10,000
01-00-346	Road & Bridge Tax	$ 107,000	$ 107,000	$ 107,000	0%	$ -
01-00-359	Other Fines	$ -	$ 500	$ 500	0%	$ -
01-00-360	Electrical Inspection Fees	$ 2,000	$ 5,000	$ 5,000	0%	$ -
01-00-374	Plan Review Fees	$ 6,200	$ 5,000	$ 5,000	0%	$ -
01-00-375	Library Fines/Fees	$ 3,000	$ 3,000	$ 3,000	0%	$ -
01-00-381	Interest Income	$ 230,000	$ 240,000	$ 240,000	0%	$ -
01-00-382-2	Diamond Rental Fees	$ 11,500	$ 11,500	$ 11,500	0%	$ -
01-00-382-3	Comm. Room Rental Fees	$ 4,500	$ 6,000	$ 6,000	0%	$ -
01-00-383	Donations	$ -	$ 1,100	$ -	-100%	$ (1,100)
01-00-385	Forsyth Family Fest	$ 6,800	$ 3,700	$ 4,000	8%	$ 300
01-00-385-1	Farmers Market/Rudolph Events	$ 2,700	$ 2,700	$ 2,700	0%	$ -
01-00-387	Farm Income	$ 20,000	$ 20,000	$ 15,000	-25%	$ (5,000)
01-00-388	Land Lease	$ -	$ 4,800	$ 4,800	0%	$ -
01-00-389	Miscellaneous Income	$ 203,000	$ 121,000	$ 19,000	-84%	$ (102,000)
01-00-390	Event Sponsors	$ 13,000	$ 13,250	$ 13,250	0%	$ -
	Total GF Revenues:	**$ 6,961,500**	**$ 6,774,950**	**$ 6,753,850**	**0%**	$ (21,100)

	2022	2023
Total General Fund Revenues for the prior two years:	$ 6,267,836	$ 6,845,001



	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
Property Taxes:	$ 544,400	$ 544,400	$ 544,400	0%	$ -
Local Licenses, Permit, Fines and Fees:	$ 176,600	$ 182,200	$ 186,900	3%	$ 4,700
Taxes Distributed by State:	$ 5,765,000	$ 5,641,800	$ 5,723,800	1%	$ 82,000
Other Misc.:	$ 475,500	$ 406,550	$ 298,750	-27%	$ (107,800)
	$ 6,961,500	**$ 6,774,950**	**$ 6,753,850**	0%	$ (21,100)

	2022	2023
Total General Fund Revenues for the prior two years:	$ 6,267,836	$ 6,845,001

General Fund Revenues

Code Number:	Code Number Name:	Code Description:
01-00-311-1	Property Tax Corporate	Property Tax Levy 0% increase
01-00-311-2	Property Tax Police	Property Tax Levy 0% increase
01-00-311-3	Property Tax FICA	Property Tax Levy 0% increase
01-00-311-4	Property Tax Audit	Property Tax Levy 0% increase
01-00-311-5	Property Tax Insurance	Property Tax Levy 0% increase
01-00-311-6	Property Tax IMRF	Property Tax Levy 0% increase
01-00-311-7	Property Tax Street Lighting	Property Tax Levy 0% increase
01-00-311-8	Property Tax Unemployment	Property Tax Levy 0% 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 10 = $1,200
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 $10,500 7/15/24 to 12/31/24),(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) + Energy Ag ($790 x 12 = $9, 480) + Miscellaneous ($1,400) + PW Land Sell
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)						
	Legislative Department (10)				**2024 Estimated**	**2024 Estimated**
Account		**2024**	**2024**	**2025**	**2025 Budget**	**2025 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ 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	$ 250	$ 150	$ 400	5%	$ 250
01-10-549	Other Professional Services	$ 1,000	$ 1,000	$ 1,000	0%	$ -
01-10-560	Professional Development	$ 275	$ 275	$ 275	0%	$ -
	Total Contractual	$ 1,525	$ 1,425	$ 1,675	18%	$ 250
(Other Expenditures)						
01-10-913	Promotional	$ 29,000	$ 29,000	$ 44,000	52%	$ 15,000
01-10-914	Family Fest	$ 60,000	$ 76,000	$ 76,000	0%	$ -
01-10-917	Activities & Events	$ 19,000	$ 35,200	$ 35,200	0%	$ -
01-10-917-1	Farmers Market	$ 12,000	$ 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	$ 1,600	$ 1,600	0%	$ -
	Total Other Expenditures	$ 131,600	$ 166,800	$ 181,800	9%	$ 15,000
Total Legislative Expense:		**$ 152,625**	**$ 187,725**	**$ 202,975**	8%	$ 15,250

	2022	2023
Total Legislative Department Expenses for the prior two years:	$ 100,306	$ 152,408

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 x 4 = $200 + Misc. $200
01-10-549	Other Professional Services	Strategic Planning Services, it services
01-10-560	Professional Development	Trustees + Mayor mtg expenses IML and Decatur chamber membership dues $275
01-10-913	Promotional	Clean up week $30,000, car rebates $3,000, bus $10,000, retirement plaques $100 each, entrance sign agreement $100 and misc. $800
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 $5,000 + job fair $700 + rummage sale ad $100, xmas tree lighting $14,000 + rudolph $15,000 +misc $400 (created new line for first fridays)
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, misc $500

ADMINISTRATION DEPARTMENT

The Administration Department is composed of the following employees: Village Administrator (full time), Village Clerk (part 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)				**2024 Estimated**	**2024 Estimated**
Account		**2024**	**2024**	**2025**	**2025 Budget**	**2025 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Personnel Services)						
01-11-421	Salaries-Regular	$ 292,500	$ 292,500	$ 320,050	9%	$ 27,550
01-11-423	Salaries-Overtime	$ 1,550	$ 1,550	$ 1,600	3%	$ 50
01-11-451	Health/Dental/Vision Insurance	$ 58,800	$ 50,510	$ 56,600	12%	$ 6,090
01-11-453	Unemployment Insurance	$ -	$ 7,000	$ 12,000	0%	$ 5,000
01-11-461	FICA Contribution	$ 22,500	$ 22,500	$ 25,000	11%	$ 2,500
01-11-462	IMRF Contribution	$ 23,200	$ 23,200	$ 34,200	47%	$ 11,000
01-11-471	Uniform Allowance	$ 1,500	$ 1,500	$ 2,000	33%	$ 500
	Total Personnel	$ 400,050	$ 398,760	$ 451,450	13%	$ 52,690
(Contractual Services)						
01-11-511	Building Maintenance Services	$ 5,000	$ 5,000	$ 5,000	0%	$ -
01-11-512	Equipment Lease/ Maintenance Services	$ 6,000	$ 6,000	$ 6,000	0%	$ -
01-11-531	Accounting Services	$ 29,000	$ 29,000	$ 29,800	3%	$ 800
01-11-532	Engineering Services	$ 65,000	$ 85,000	$ 85,000	0%	$ -
01-11-533	Legal Services	$ 50,000	$ 65,000	$ 70,000	8%	$ 5,000
01-11-535	Deputy Contract Services	$ 662,550	$ 662,550	$ 692,600	5%	$ 30,050
01-11-537	IT Services	$ 26,000	$ 26,000	$ 39,800	53%	$ 13,800
01-11-547	Electrical Inspections Services	$ 1,000	$ 3,500	$ 3,500	0%	$ -
01-11-549	Other Professional Services	$ 35,000	$ 35,000	$ 38,300	9%	$ 3,300
01-11-549-1	Village Hall Newsletter Services	$ 2,000	$ 2,000	$ 2,000	0%	$ -
01-11-551	Postage Services	$ 6,000	$ 6,000	$ 6,000	0%	$ -
01-11-552	Telephone/Internet Services	$ 7,000	$ 7,000	$ 7,300	4%	$ 300
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	$ 18,600	$ 18,600	0%	$ -
01-11-571	Utilities Services	$ 10,200	$ 12,000	$ 13,200	10%	$ 1,200
01-11-594	Risk Management Contribution Services	$ 80,000	$ 83,000	$ 87,000	5%	$ 4,000
	Total Contractual	$ 1,013,850	$ 1,056,150	$ 1,114,600	6%	$ 58,450

General Fund (01)						
	Administration (11) continued				**2024 Estimated**	**2024 Estimated**
Account		**2024**	**2024**	**2025**	**2025 Budget**	**2025 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Supplies)						
01-11-611	Building Maintenance Supplies	$ 700	$ 700	$ 700	0%	$ -
01-11-612	Equipment Maintenance Supplies	$ 100	$ 100	$ 100	0%	$ -
01-11-617	Ground Maintenance Supplies	$ 100	$ 100	$ 100	0%	$ -
01-11-651	Office Supplies/Furniture Supplies	$ 3,000	$ 3,000	$ 3,000	0%	$ -
01-11-651-1	Computer/Equipment Supplies	$ 4,000	$ 4,000	$ 4,000	0%	$ -
01-11-654	Janitorial Supplies	$ 700	$ 700	$ 700	0%	$ -
	Total Supplies	$ 8,600	$ 8,600	$ 8,600	0%	$ -
(Other Expenditures)						
01-11-929	Miscellaneous Expense	$ 3,000	$ 4,000	$ 3,000	-25%	$ (1,000)
01-11-929-1	Community Room Refunds	$ 500	$ 500	$ 500	0%	$ -
01-11-929-2	Golf Cart Permit Expenses	$ 5,000	$ 300	$ 300	0%	$ -
01-11-999-7	School Agreement	$ 1,150,000	$ 1,100,000	$ 1,125,000	2%	$ 25,000
	Total Other Expenditures	$ 1,158,500	$ 1,104,800	$ 1,128,800	2%	$ 24,000
(Interfund Operating Transfer)						
01-11-999-2	Forsyth Family Sports and Nature Park Fund (Out)	$ 4,626,347	$ 2,130,000	$ -	-100%	$ (2,130,000)
01-11-999-3	Capital Project Fund (Out)	$ 1,826,837	$ 1,199,340	$ -	-100%	$ (1,199,340)
01-11-999-4	Economic Develop. Fund (Out)	$ 250,000	$ 250,000	$ -	-100%	$ (250,000)
	Total Interfund Operating Transfers	$ 6,703,184	$ 3,579,340	$ -	-100%	$ (3,579,340)
Total Administration Expense:		**$ 9,284,184**	**$ 6,147,650**	**$ 2,703,450**	**-56%**	**$ (3,444,200)**

	2022	2023
Total Administration Department Expenses for the prior two years:	$ 7,308,727	$ 6,433,698

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 10.66% (2024 was 7.88%)
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 for upcoming 2023 audit)
01-11-532	Engineering Services	Engineering Services
01-11-533	Legal Services	Legal Services
01-11-535	Deputy Contract Services	[illegible] with letter/lights/etc equipment, vehicle repairs $20,000, non-routine maint. bicycle maint. $2,000
01-11-537	IT Services	GIS $1,100, online business license $955, locis $4,500, asset program $600, back up cloud $3,800, adobe $3,300, gov office, $7,000 new web site setup,$7,400(yrly website hosting), office 365 $4,200, anti-virus/protection $1,000, it services/computer issues/set up $5,000, misc $945
01-11-547	Electrical Inspections Services	Electrical inspections for new homes/business/remodels
01-11-549	Other Professional Services	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
01-11-651-1	Computer/Equipment Supplies	Computer purchases $3,000, ipads $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 IEPA (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) Building Inspector/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, 2 batting cages, 2 concessions, 3 pavilions, 4 restrooms, 3 tennis courts with lights, play equipment, a wildlife observation stand, soccer fields, disc golf, 4 pickleball courts & 2 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.

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 350,000 gallons per day. Our water comes from 4 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)				2024 Estimated	2024 Estimated
Account		2024	2024	2025	2025 Budget	2025 Budget
Number	Description	Budget	Estimated	Budget	% Change	$ Change
(Personnel Services)						
01-41-421	Salaries-Regular	$ 228,000	$ 268,000	$ 283,000	6%	$ 15,000
01-41-423	Salaries-Overtime	$ 6,000	$ 10,500	$ 12,000	14%	$ 1,500
01-41-451	Health/Dental/Vision Insurance	$ 67,000	$ 64,000	$ 71,500	12%	$ 7,500
01-41-461	FICA Contribution	$ 22,000	$ 21,300	$ 23,000	8%	$ 1,700
01-41-462	IMRF Contribution	$ 26,000	$ 22,000	$ 31,500	43%	$ 9,500
01-41-471	Uniform Allowance	$ 2,500	$ 4,000	$ 4,000	0%	$ -
	Total Personnel	$ 351,500	$ 389,800	$ 425,000	9%	$ 35,200
(Contractual Services)						
01-41-511	Building Maintenance Service	$ 65,000	$ 1,600	$ 60,000	3650%	$ 58,400
01-41-512	Equipment Maintenance Service	$ 20,000	$ 35,000	$ 35,000	0%	$ -
01-41-513	Vehicle Maintenance Service	$ 10,000	$ 5,500	$ 10,000	82%	$ 4,500
01-41-514	Street Maintenance Service	$ 40,000	$ 6,000	$ 20,000	233%	$ 14,000
01-41-514-1	Bridge Inspections (Hundley 2yrs/weaver 4yrs) Services	$ 2,500	$ 5,100	$ -	-100%	$ (5,100)
01-41-515	NOI Storm water Maintenance Service	$ 5,000	$ 5,000	$ 5,000	0%	$ -
01-41-515-1	Street Storm Sewer Maintenance Services	$ 75,000	$ 10,000	$ 50,000	400%	$ 40,000
01-41-517	Ground Maintenance Services	$ 28,000	$ 7,000	$ 25,000	257%	$ 18,000
01-41-517-1	Landscaping Trees Services	$ 12,000	$ -	$ 5,000	100%	$ 5,000
01-41-518	Sidewalk Maintenance Services	$ 25,000	$ 25,000	$ 25,000	0%	$ -
01-41-532	Engineering Service	$ 10,000	$ 4,000	$ 10,000	150%	$ 6,000
01-41-534	Medical Service	$ 200	$ -	$ 200	100%	$ 200
01-41-549	Other Professional Service	$ 5,000	$ 10,000	$ 10,000	0%	$ -
01-41-552	Telephone/Internet Services	$ 1,300	$ 1,300	$ 1,500	15%	$ 200
01-41-560	Professional Development	$ 10,000	$ 14,000	$ 15,000	7%	$ 1,000
01-41-571	Utilities Services	$ 12,000	$ 12,000	$ 12,000	0%	$ -
01-41-572	Street Lighting & Repairs Services	$ 60,000	$ 60,000	$ 65,000	8%	$ 5,000
01-41-578	Dumpster Roll Off/Trash Services	$ 10,000	$ 10,000	$ 12,000	20%	$ 2,000
01-41-579	Traffic Lights & Repairs Services	$ 14,000	$ 14,000	$ 15,000	7%	$ 1,000
	Total Contractual	$ 405,000	$ 225,500	$ 375,700	67%	$ 150,200

General Fund (01)						
	Street (41) continued				**2024 Estimated**	**2024 Estimated**
Account		**2024**	**2024**	**2025**	**2025 Budget**	**2025 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Supplies)						
01-41-611	Building Maintenance Supplies	$ 1,000	$ 1,300	$ 1,500	15%	$ 200
01-41-612	Equipment Maintenance Supplies	$ 6,500	$ 8,500	$ 6,000	-29%	$ (2,500)
01-41-613	Vehicle Maintenance Supplies	$ 1,000	$ 7,000	$ 5,000	-29%	$ (2,000)
01-41-614	Street Maintenance Supplies	$ 7,000	$ 3,300	$ 7,000	112%	$ 3,700
01-41-615-1	Storm Sewer Maintenance Supplies	$ 4,000	$ 1,000	$ 4,000	300%	$ 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	$ 1,000	$ 1,000	0%	$ -
01-41-617-1	Landscaping Trees Supplies	$ 1,000	$ -	$ -	100%	$ -
01-41-618	Sidewalk Maintenance Supplies	$ 1,000	$ -	$ -	100%	$ -
01-41-651	Office Supplies	$ 3,000	$ 3,000	$ 3,000	0%	$ -
01-41-651-1	Computers/Equipment Supplies	$ 2,000	$ 2,000	$ -	-100%	$ (2,000)
01-41-653-3	Furniture Supplies	$ 1,500	$ -	$ -	0%	$ -
01-41-652	Operating Supplies	$ 15,000	$ 24,000	$ 20,000	-17%	$ (4,000)
01-41-653	Small Tools Supplies	$ 3,000	$ 3,000	$ 3,000	0%	$ -
01-41-654	Janitorial Supplies	$ 5,000	$ 5,000	$ 5,000	0%	$ -
01-41-655	Fuel Supplies	$ 30,000	$ 25,000	$ 30,000	20%	$ 5,000
	Total Supplies	$ 102,000	$ 101,100	$ 105,500	4%	$ 4,400
(Other Expenditures)						
01-41-929	Miscellaneous Expense	$ 1,500	$ 5,000	$ 2,000	-60%	$ (3,000)
	Total Other Expenditures	$ 1,500	$ 5,000	$ 2,000	-60%	$ (3,000)
Total Street Expense:		**$ 860,000**	**$ 721,400**	**$ 908,200**	**26%**	**$ 186,800**
		2022	2023			
	Total Street Department Expenses for the prior two years:	$ 718,810	$ 629,678			

Street Dept.		
Code Number:	**Code Number Name:**	**Code Description:**
01-41-421	Salaries-Regular	Wage increase for union and non-union staff. PW staff works in all departments.
01-41-423	Salaries-Overtime	Wage increase for union staff. PW staff works in all departments.
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 10.66% (2024 was 7.88%)
01-41-471	Uniform Allowance	For safety boots, logo shirt and allowance
01-41-511	Building Maintenance Service	PMs, Service, Old Plant Exterior (15k), Salt Dome Fence (20k), Landscaping PW (20k)
01-41-512	Equipment Maintenance Service	equip getting older
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, Circle Track // ditch reshaping in old town 2026
01-41-517	Ground Maintenance Service	VH Landscaping
01-41-517-1	Landscaping Service	Tree Removal/Plant New VH, PW
01-41-518	Sidewalk Maintenance Services	Hundley, Weaver, James Ct, Spyglass, S/C
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
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	emergency repairs/maint - catch basin repairs Stevens Creek Area storm drains
01-41-616	Snow Removal Supplies	Road Salt/salt for sidewalks
01-41-617	Ground Maintenance Supplies	Ground Sprayer ($1,500), Weedkiller and etc.
01-41-617-1	Landscaping Trees Supplies	pw bldg./street trees
01-41-618	Sidewalk Maintenance Supplies	Sidewalk repairs
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	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)

Account Number	Description	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
	Park (52)					
(Personnel Services)						
01-52-421	Salaries-Regular	$ 276,000	$ 224,000	$ 290,000	29%	$ 66,000
01-52-423	Salaries-Overtime	$ 10,000	$ 19,500	$ 22,000	13%	$ 2,500
01-52-451	Health/Dental/Vision Insurance	$ 80,000	$ 76,000	$ 85,120	12%	$ 9,120
01-52-461	FICA Contribution	$ 23,000	$ 18,000	$ 23,900	33%	$ 5,900
01-52-462	IMRF Contribution	$ 30,000	$ 19,200	$ 33,300	73%	$ 14,100
01-52-471	Uniform Allowance	$ 2,500	$ 2,500	$ 3,000	20%	$ 500
	Total Personnel	$ 421,500	$ 359,200	$ 457,320	27%	$ 98,120
(Contractual Services)						
01-52-511	Building Maintenance Service	$ 100,000	$ 25,000	$ 45,000	80%	$ 20,000
01-52-512	Equipment Maintenance Service	$ 20,000	$ 30,000	$ 20,000	-33%	$ (10,000)
01-52-513	Vehicle Maintenance Service	$ 250	$ 6,000	$ 2,000	-67%	$ (4,000)
01-52-517	Ground Maintenance Service	$ 60,000	$ 12,500	$ 30,000	140%	$ 17,500
01-52-517-1	Park Landscaping Service	$ 15,000	$ 5,200	$ 15,000	188%	$ 9,800
01-52-520	Bike Trail Maint. Service	$ 20,000	$ -	$ 20,000	100%	$ 20,000
01-52-532	Engineering Service	$ -	$ -	$ 4,000	100%	$ 4,000
01-52-534	Medical Service	$ -	$ -	$ -	0%	$ -
01-52-549	Other Professional Service	$ 3,000	$ 3,500	$ 3,000	-14%	$ (500)
01-52-552	Telephone/Internet Services	$ 2,000	$ 2,000	$ 2,000	0%	$ -
01-52-560	Professional Development	$ 2,000	$ -	$ 2,000	100%	$ 2,000
01-52-571	Utilities Services	$ 20,000	$ 20,000	$ 20,000	0%	$ -
01-52-578	Trash Service (Dumpster)	$ 4,000	$ 4,000	$ 4,000	0%	$ -
	Total Contractual	$ 246,250	$ 108,200	$ 167,000	54%	$ 58,800

General Fund (01)

Account Number	Description	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
	Park (52) Continued					
(Supplies)						
01-52-611	Building Maintenance Supplies	$ 2,500	$ 12,000	$ 6,000	-50%	$ (6,000)
01-52-612	Equipment Maintenance Supplies	$ 10,000	$ 1,000	$ 10,000	900%	$ 9,000
01-52-613	Vehicle Maintenance Supplies	$ -	$ 400	$ 400	0%	$ -
01-52-617	Ground Maintenance Supplies	$ 50,000	$ 17,000	$ 40,000	135%	$ 23,000
01-52-617-1	Park Landscaping Supplies	$ 4,000	$ 6,000	$ 4,000	-33%	$ (2,000)
01-52-618	Sidewalk Maintenance Supplies	$ 2,000	$ -	$ -	0%	$ -
01-52-620	Bike Path Maintenance Supplies	$ 1,000	$ 2,000	$ 2,000	0%	$ -
01-52-652	Operating Supplies	$ 10,000	$ 35,000	$ 30,000	-14%	$ (5,000)
01-52-653	Small Tools Supplies	$ 500	$ 1,500	$ 1,000	-33%	$ (500)
01-52-654	Janitorial Supplies	$ 6,000	$ 6,000	$ 6,000	0%	$ -
01-52-655	Fuel Supplies	$ 15,000	$ 16,000	$ 17,500	9%	$ 1,500
	Total Supplies	$ 101,000	$ 96,900	$ 116,900	21%	$ 20,000
(Other Expenditures)						
01-52-913	Summer Park Programs	$ 5,000	$ 5,000	$ 5,000	0%	$ -
01-52-929	Miscellaneous Expense	$ 2,000	$ 10,300	$ 2,000	-81%	$ (8,300)
	Total Other Expenditures	$ 7,000	$ 15,300	$ 7,000	-54%	$ (8,300)
Total Park & Recreation Expense:		**$ 775,750**	**$ 579,600**	**$ 748,220**	**29%**	**$ 168,620**

	2022	2023
Total Park Department Expenses for the prior two years:	$ 669,408	$ 293,189

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 10.66% (2024 was 7.88%)
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
01-52-512	Equipment Maintenance Service	PM's Services tractor, mower, 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, #4 Fence moved in (?), #4 Light repair
01-52-517-1	Landscaping Service	Remove/Replace Dead Trees
01-52-520	Bike Trail Maint. Service	Crack Filling, 123, Veterans, 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
01-52-571	Utilities Services	Electric, gas, water utilities
01-52-578	Trash Service (Dumpster)	add for park recycle roll away
01-52-611	Building Maintenance Supplies	Light bulbs, furnace filters, misc.
01-52-612	Equipment Maintenance Supplies	Park equip repairs
01-52-617	Ground Maintenance Supplies	Increase areas using fertilizer/grub mix/weeds, aerate / overseed, JFL Football Practice Area, Soccer Practice/Play Area, VB Sand Court Improvements (move)
01-52-617-1	Park Landscaping Supplies	Plant New Trees and Some Landscaping
01-52-628	Sidewalk Maintenance Supplies	Sidewalk Maintenance Supplies
01-52-620	Bike Path Maintenance Supplies	Crake Filling and misc. repairs
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 (full 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)				2024 Estimated	2024 Estimated
Account		2024	2024	2025	2025 Budget	2025 Budget
Number	Description	Budget	Estimated	Budget	% Change	$ Change
(Personnel Services)						
01-53-421	Salaries-Regular	$ 268,500	$ 275,000	$ 290,000	5%	$ 15,000
01-53-423	Salaries-Overtime	$ 1,500	$ 2,000	$ 2,000	0%	$ -
01-53-451	Health/Dental/Vision Insurance	$ 71,000	$ 71,000	$ 87,000	23%	$ 16,000
01-53-461	FICA Contribution	$ 21,000	$ 21,500	$ 22,500	5%	$ 1,000
01-53-462	IMRF Contribution	$ 21,500	$ 21,850	$ 31,000	42%	$ 9,150
01-53-471	Uniform Allowance	$ 400	$ 400	$ 500	25%	$ 100
	Total Personnel	$ 383,900	$ 391,750	$ 433,000	11%	$ 41,250
(Contractual Services)						
01-53-511	Building Maintenance Service	$ 2,500	$ 2,000	$ 2,500	25%	$ 500
01-53-512	Equipment Lease/Maintenance Service	$ 2,500	$ 2,200	$ 2,500	14%	$ 300
01-53-537	Data Processing Service	$ 13,000	$ 13,200	$ 16,000	21%	$ 2,800
01-53-540	Online Sources Services	$ 7,000	$ 6,000	$ 7,500	25%	$ 1,500
01-53-540-1	Digital Books Services	$ 1,500	$ 1,000	$ 1,500	50%	$ 500
01-53-549	Other Professional Service	$ 2,000	$ 2,200	$ 4,000	82%	$ 1,800
01-53-551	Postage Services	$ 600	$ 500	$ 700	40%	$ 200
01-53-552	Telephone/Internet Services	$ 1,000	$ 900	$ 1,000	11%	$ 100
01-53-560	Professional Development	$ 2,000	$ 2,000	$ 4,000	100%	$ 2,000
01-53-571	Utilities Services	$ 18,000	$ 17,000	$ 18,000	6%	$ 1,000
01-53-578	Trash Service (Dumpster)	$ 2,000	$ 2,000	$ 2,200	10%	$ 200
	Total Contractual	$ 52,100	$ 49,000	$ 59,900	22%	$ 10,900

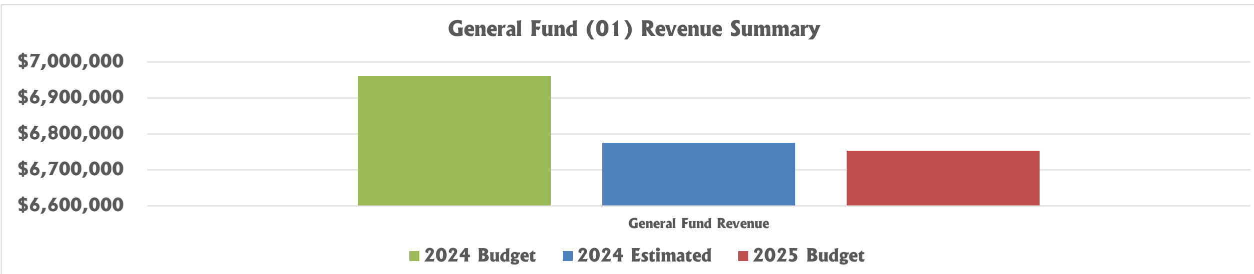
General Fund (01)						
	Library (53) continued				**2024 Estimated**	**2024 Estimated**
Account		**2024**	**2024**	**2025**	**2025 Budget**	**2025 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Supplies)						
01-53-611	Building Maintenance Supplies	$ 500	$ 400	$ 500	25%	$ 100
01-53-612	Equipment Maintenance Supplies	$ 500	$ 350	$ 500	43%	$ 150
01-53-617	Ground Maintenance Supplies	$ 500	$ 400	$ 500	25%	$ 100
01-53-651	Office Supplies	$ 3,000	$ 3,000	$ 4,000	33%	$ 1,000
01-53-651-1	Computer/Equipment Supplies	$ 2,000	$ 1,500	$ 5,500	267%	$ 4,000
01-53-651-2	Shelving	$ -	$ -	$ -	0%	$ -
01-53-651-3	Furniture Supplies	$ 5,000	$ 5,901	$ 38,500	552%	$ 32,599
01-53-654	Janitorial Supplies	$ 1,000	$ 1,200	$ 1,500	25%	$ 300
01-53-659	Library Supplies	$ 800	$ 800	$ 1,000	25%	$ 200
01-53-671	Books Supplies	$ 30,000	$ 29,000	$ 32,000	10%	$ 3,000
01-53-672	Periodicals Supplies	$ 6,000	$ 4,600	$ 6,000	30%	$ 1,400
01-53-681	Audio Visual Materials Supplies	$ 6,000	$ 5,500	$ 8,650	57%	$ 3,150
	Total Supplies	$ 55,300	$ 52,651	$ 98,650	87%	$ 45,999
(Other Expenditures)						
01-53-909	Purchases from Donations	$ 5,000	$ 980	$ 2,000	104%	$ 1,020
01-53-910	Reimbursement to Other Libraries	$ 200	$ -	$ 200	100%	$ 200
01-53-912	Library Accessories	$ 500	$ 639	$ 750	17%	$ 111
01-53-913	Promotional & Programming	$ 18,500	$ 18,500	$ 25,000	35%	$ 6,500
01-53-921	Historical Area Supplies	$ -	$ 2,500	$ 2,500	0%	$ -
01-53-921-1	Historical Area Grant Expenses	$ -	$ -	$ 1,640	100%	$ 1,640
01-53-929	Miscellaneous Expense	$ 500	$ 2,036	$ 500	-75%	$ (1,536)
	Total Other Expenditures	$ 24,700	$ 24,655	$ 32,590	32%	$ 7,935
Total Library Expense:		**$ 516,000**	**$ 518,056**	**$ 624,140**	**20%**	**$ 106,084**
		2022	2023			
	Total Library Department Expenses for the prior two years:	$ 409,037	$ 446,767			

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 10.66% (2024 was 7.88%)
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.
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 Sources Services	Online Sources for patrons database webpage usage
01-53-540-1	Digital Books Services	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 Supplies	Purchase of books
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	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
01-00	General Fund Revenue	$ 6,961,500	$ 6,774,950	$ 6,753,850	0%	$ (21,100)
	Total Revenues:	**$ 6,961,500**	**$ 6,774,950**	**$ 6,753,850**	0%	**$ (21,100)**

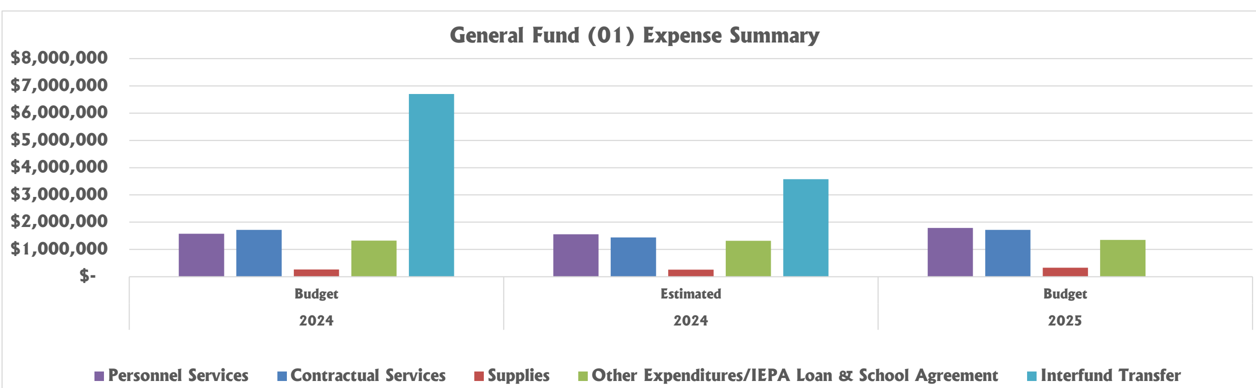
	2022	2023
Total General Fund Revenues for the prior two years:	$ 6,267,836	$ 6,845,001



GENERAL FUND (01) EXPENSE SUMMARY

Account Number	Description	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
01-400	Personnel Services	$ 1,576,450	$ 1,559,010	$ 1,786,270	15%	$ 227,260
01-500	Contractual Services	$ 1,718,725	$ 1,440,275	$ 1,718,875	19%	$ 278,600
01-600	Supplies	$ 266,900	$ 259,251	$ 329,650	27%	$ 70,399
01-900	Other Expenditures/IEPA Loan & School Agreement	$ 1,323,300	$ 1,316,555	$ 1,352,190	3%	$ 35,635
01-900	Interfund Transfer	$ 6,703,184	$ 3,579,340	$ -	-100%	$ (3,579,340)
	Total Expenses:	**$ 11,588,559**	**$ 8,154,431**	**$ 5,186,985**	**-36%**	**$ (2,967,446)**

	2022	2023
Total General Fund Expenses for the prior two years:	$ 9,206,288	$ 7,955,740



GENERAL FUND (01) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance for 2023:	$ 6,129,776.80

Projected Revenues for 2024:	Projected Expenses for 2024:	Estimated End Balance for 12/31/2024:	Anticipated Revenues for 2025:	Proposed Expenses for 2025:	Estimated End Balance for 12/31/2025:	Estimated Variance between 12/31/2024 & 12/31/2025:
$ 6,774,950.00	$ 8,154,431.00	$ 4,750,295.80	$ 6,753,850.00	$ 5,186,985.00	$ 6,317,160.80	$ 1,566,865.00

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	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
15-00-343	Motor Fuel Tax	$ 200,000	$ 200,000	$ 200,000	0%	$ -
15-00-381	Interest Income	$ 70,000	$ 74,000	$ 74,000	0%	$ -
	Total Motor Fuel Tax Revenues	**$ 270,000**	**$ 274,000**	**$ 274,000**	**1%**	**$ 4,000**

	2022	2023
Total Motor Fuel Tax Fund Revenues for the prior two years:	$ 236,896	$ 232,888

Account Number	*(Expenses)* Description	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
15-00-864-2	Moon & Elwood Street Sidewalk Improvements (design Eng. & bidding services)	$ 40,000	$ 930	$ 430,000	46137%	$ 429,070
15-00-874-2	Barnett Ave. Reconstruction (design Eng. & bidding services)	$ 150,000	$ 125,000	$ 125,000	0%	$ -
15-00-874-3	US RT 51 Median & Intersections Improvements (design & construction) working with IDOT and County	$ 360,000	$ 51,900	$ 548,200	956%	$ 496,300
	Total MFT Expense	**$ 550,000**	**$ 177,830**	**$ 1,103,200**	**520%**	**$ 925,370**

	2022	2023
Total Motor Fuel Tax Fund Expenses for the prior two years:	$ -	$ 114,583

MOTOR FUEL TAX FUND (15) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance for 2023:	$ 1,940,662.23

Projected Revenues for 2024:	Projected Expenses for 2024:	Estimated End Balance for 12/31/2024:	Anticipated Revenues for 2025:	Proposed Expenses for 2025:	Estimated End Balance for 12/31/2025:	Estimated Variance between 12/31/2024 & 12/31/2025:
$ 274,000.00	$ 177,830	$ 2,036,832.23	$ 274,000.00	$ 1,103,200.00	$ 1,207,632.23	$ (829,200.00)

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
15-00-381	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

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	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
16-00-314	Hotel/Motel 5% Tax	$ 420,000	$ 420,000	$ 540,000	29%	$ 120,000
16-00-381	Interest Income	$ 23,000	$ 50,000	$ 50,000	0%	$ -
	Total Revenue	**$ 443,000**	**$ 470,000**	**$ 590,000**	**26%**	**$ 120,000**

	2022	2023
Total Hotel/Motel Tax Fund Revenues for the prior two years:	$ 458,757	$ 594,179

Account Number	*(Expenses)* Description	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
(Personnel Services)						
16-00-421	Salaries-Regular	$ 1,200	$ -	$ -	0%	$ -
16-00-423	Salaries-Overtime	$ 3,000	$ -	$ -	0%	$ -
16-00-461	FICA Contribution	$ 325	$ -	$ -	0%	$ -
16-00-462	IMRF Contribution	$ 340	$ -	$ -	0%	$ -
	Total Personnel	$ 4,865	$ -	$ -	0%	$ -
(Contractual Services)						
16-00-549	Other Professional Service	$ -	$ -	$ -	0%	$ -
	Total Contractual Service	$ -	$ -	$ -	0%	$ -
(Capital)						
16-00-890	Disc Golf Course Updates	$ -	$ -	$ 5,000	0%	$ 5,000
16-00-893-1	D # 1, 2, 3, 4, 5 Misc. Updates/Changes	$ 400,000	$ 30,000	$ 500,000	100%	$ 470,000
16-00-xxx	Veteran's Memorial Updates (construction & eng construction & observation)	$ -	$ -	$ -	100%	$ -
16-00-8xx-x	Main Park Concession Stand Pavilion and Restrooms	$ -	$ -	$ -	100%	$ -
	Total Capital	$ 400,000	$ 30,000	$ 505,000	100%	$ 475,000
(Other Expenditures)						
16-00-911	Other Events	$ 15,000	$ 20,000	$ 20,000	0%	$ -
16-00-911-1	Farm Progress	$ -	$ -	$ 10,000	100%	$ 10,000
16-00-911-3	DACVB	$ 75,000	$ 75,000	$ 75,000	0%	$ -
16-00-911-4	ASA Tournament	$ 5,000	$ -	$ -	0%	$ -
16-00-911-5	Disc Golf Tournament	$ 10,000	$ 10,500	$ 28,000	167%	$ 17,500
16-00-929	Miscellaneous Expenses	$ 1,450	$ 1,450	$ 1,450	0%	$ -
	Total Other Expenditures	$ 106,450	$ 106,950	$ 134,450	26%	$ 27,500
	Total Hotel/Motel Expense:	**$ 511,315**	**$ 136,950**	**$ 639,450**	**367%**	$ 502,500

	2022	2023
Total Hotel/Motel Tax Fund Expenses for the prior two years:	$ 89,868	$ 193,058

HOTEL/MOTEL TAX FUND (16) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance for 2023:	$ 1,877,081.89

Projected Revenues for 2024:	Projected Expenses for 2024:	Estimated End Balance for 12/31/2024:	Anticipated Revenues for 2025:	Proposed Expenses for 2025:	Estimated End Balance for 12/31/2025:	Estimated Variance between 12/31/2024 & 12/31/2025:
$ 470,000.00	$ 136,950.00	$ 2,210,131.89	$ 590,000.00	$ 639,450.00	$ 2,160,681.89	$ (49,450.00)

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:**
16-00-421	Salaries-Regular	ASA & Disc Golf Tournaments
16-00-423	Salaries-Overtime	ASA & Disc Golf Tournaments
16-00-461	FICA Contribution	Payroll contribution 7.65%
16-00-462	IMRF Contribution	Payroll contribution 10.66% (2024 was 7.88%)
16-00-549	Other Professional Services	Tracking count of people visiting Forsyth program
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)
16-00-8xx	Veteran's Memorial Updates (construction & eng construction & observation)	Veteran's Memorial Updates (construction & eng construction & observation)
16-00-8xx	Main Park Concession Stand Pavilion and Restrooms	Main Park Concession Stand Pavilion and Restrooms
16-00-911	Other Events	Unassigned Contributions (visitor guide ads etc.)
16-00-911-1	Farm Progress	2025 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	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
18-00-311-9	Property Tax TIF	$ 389,000	$ 577,000	$ 625,100	8%	$ 48,100
18-00-381	Interest Income	$ 5,100	$ 15,000	$ 15,000	0%	$ -
	Total Revenue	**$ 394,100**	**$ 592,000**	**$ 640,100**	**8%**	**$ 48,100**

	2022	2023
Total TIF District Fund Revenues for the prior two years:	$ 258,793	$ 393,981

Account Number	*(Expenses)* Description	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 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	$ 32,000	$ 32,000	0%	$ -
	Total Contractual	$ 34,000	$ 33,800	$ 34,000	1%	$ 200
(Other Expenditures)						
18-00-928	Redevelopment Agreement Payments	$ 115,000	$ 90,000	$ 115,000	28%	$ 25,000
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	$ 87,000	$ 115,500	$ 125,100	8%	$ 9,600
	Total Other Expenditures	$ 252,000	$ 255,500	$ 290,100	14%	$ 34,600
	Total TIF District Expense:	**$ 286,000**	**$ 289,300**	**$ 324,100**	**12%**	$ 34,800

	2022	2023
Total TIF District Fund Expenses for the prior two years:	$ 150,542	$ 212,438

TIF DISTRICT FUND (18) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance for 2023:	$ 676,075.24

Projected Revenues for 2024:	Projected Expenses for 2024:	Estimated End Balance for 12/31/2024:	Anticipated Revenues for 2025:	Proposed Expenses for 2025:	Estimated End Balance for 12/31/2025:	Estimated Variance between 12/31/2024 & 12/31/2025:
$ 592,000.00	$ 289,300.00	$ 978,775.24	$ 640,100.00	$ 324,100.00	$ 1,294,775.24	$ 316,000.00

Additional Notes:

Annual Allocation for Commercial Revitalization TIF Grant:

Budget Year:	Allocation Amount:	18-00-928-1 Expense Amount:	2025 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	$ -	$ (50,000.00)	$ 38,833.00	
Total:	$ 210,000.00	$ (121,167.00)	$ (50,000.00)	**$ 38,833.00**	This is included in the estimated end balance for 12/31/2025

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	TIF Consultant services
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	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 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%	$ 1,000,000
30-00-381	Interest Income	$ 87,000	$ 155,400	$ 155,400	0%	$ -
30-00-399	Inter Fund Transfer (In)	$ 1,906,837	$ 1,199,340	$ 1,830,000	53%	$ 630,660
	Total Capital Project Revenues	**$ 2,357,757**	**$ 1,354,740**	**$ 3,349,320**	147%	**$ 1,994,580**

	2022	2023
Total Capital Fund Revenues for the prior two years:	$ 1,765,586	$ 3,499,954

Account Number	*(Expenses)* Description	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
(Capital)						
30-00-xxx (Administration dept)	Village Hall Roof	$ -	$ -	$ 66,000	100%	$ 66,000
	Total Administration Projects	**$ -**	**$ -**	**$ 66,000**	**100%**	**$ 66,000**

Account Number	*(Expenses)* Description	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
(Capital)						
30-00-831-1 (street dept)	Leaf Vac Replacement	$ 120,500	$ -	$ -	0%	$ -
30-00-862 (street dept)	Truck Purchase	$ 40,000	$ 36,500	$ -	-100%	$ (36,500)
30-00-862-3 (street dept)	Backhoe Claw Attach	$ 20,000	$ -	$ -	100%	$ -
30-00-862-5 (street dept)	Dump Truck	$ 96,500	$ -	$ 110,000	100%	$ 110,000
30-00-862-8 (street dept)	Material Storage Bays (PW Bldg.)	$ 40,000	$ -	$ -	100%	$ -
30-00-8xx (street dept)	Street Repair Asphalt Box	$ -	$ -	$ 35,000	100%	$ 35,000
30-00-8xx (street dept)	Storm Sewer & Sewer Utility Extensions Prairie Winds Improvement (2025 Design, Permitting, Bidding)	$ -	$ -	$ 30,000	100%	$ 30,000
30-00-8xx (street dept)	Storm Sewer & Sewer Utility Extensions Prairie Winds Improvement (2025 Construction & Observation)	$ -	$ -	$ 300,000	100%	$ 300,000
30-00-8xx (street dept)	North/South Street & Utility (design, bidding, construction & observation)	$ -	$ -	$ 1,500,000		$ 1,500,000
30-00-864 (street dept)	Street Pavement Striping Program	$ 200,000	$ 73,300	$ 82,500	100%	$ 9,200
30-00-864-3 (streets dept)	Avalon Blvd Reconstruction (design, bidding, construction & observation)	$ 470,000	$ 470,000	$ -	100%	$ (470,000)
30-00-864-4 (streets dept)	Woodland Hills Rehabilitation (design Eng. & bidding services, construction & observation)	$ 120,000	$ 10,000	$ -	100%	$ (10,000)
30-00-864-7 (street dept)	Grayhawk 1st & 2nd Sub-D Pav't Patching & Gutter Repairs Annual Pavement Maintenance Program (design Eng., bidding, construction & observation)	$ 400,000	$ 250,000	$ -	-100%	$ (250,000)
30-00-864-8 (street dept)	Prairie Ln. @ Talon Ln. Intersection Reconstruction (Design & Bidding $30,000 + Construction & Observation $190,000 = $220,000)	$ 220,000	$ 220,000	$ -	100%	$ (220,000)
30-00-8xx (street dept)	Street Maintenance Total Patcher	$ -	$ -	$ 125,000	100%	$ 125,000
30-00-882 (street dept)	Annual Pavement Maintenance Program (design Eng. & bidding services, construction & observation)	$ -	$ -	$ 500,000	0%	$ 500,000
	Total Street Projects	**$ 1,727,000**	**$ 1,059,800**	**$ 2,682,500**	**153%**	**$ 1,622,700**

Account Number	*(Expenses)* Description	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
(Capital continued)						
30-00-831 (park dept)	Mower Replacement	$ 90,000	$ -	$ -	100%	$ -
30-00-832-2 (park dept)	Shed w/pads (groomer, PB, Cages)	$ 40,000	$ 38,200	$ -	100%	$ (38,200)
30-00-835 (park dept)	Maroa-Forsyth Grade School Bike Path (design Eng., bidding services, land acquisition, construction & observation)	$ 580,000	$ 75,000	$ 580,000	673%	$ 505,000
30-00-837 (park dept)	New Playground Equipment	$ 500,000	$ 500,000	$ -	-100%	$ (500,000)
30-00-860 (park dept)	Parking Lot Resurfacing & Maintenance (design, bidding, construction & observation); 2024 Lot A (Diamonds 1, 2 &3) Parking Lot Drainage Improvements & Resurfacing design and Bidding $70,000 + Construction & Observation $720,000 = $790,000. 2025 lot D (Veteran's Pavilion) Parking Lot Drainage Improvements & Resurfacing Design & Bidding $20,000 + Construction & Observation $220,000 = $240,000. 2026 Parking lot B (tennis/pickleball/pavilions) Parking lot C (Diamonds 4 & 5); 2026 Resurfacing & Maintenance Design & Bidding $50,000 + Construction & Observation $520,000 = $570,000.	$ 790,000	$ 887,000	$ -	100%	$ (887,000)
30-00-862-7	Trailer	$ -	$ -	$ 12,000	100%	$ 12,000
30-00-8xx	Park Signs W/landscaping	$ -	$ -	$ -	100%	$ -
30-00-8xx	D#4&5 Press Box Roofs (standard)	$ -	$ -	$ 5,400	100%	$ 5,400
30-00-8xx	Veteran's Pavilion Roof (metal)	$ -	$ -	$ 14,560		$ 14,560
30-00-885-1 (park dept)	Gazebo Roofs (3)	$ 35,000	$ 28,800	$ -	100%	$ (28,800)
30-00-892 (park dept.)	Forsyth Parkway, W. Forsyth Parkway & Grayhawk Bike Paths (Desing & Bidding)	$ 370,000	$ 345,500	$ 30,000	-91%	$ (315,500)
30-00-892 (park dept.)	Forsyth Parkway, W. Forsyth Parkway & Grayhawk Bike Paths (construction & observation)	$ -	$ -	$ 350,000	100%	$ 350,000
30-00-895-7 (park dept)	Veteran's Pavilion Pond Outfall Repair (design Eng. & bidding services, construction & observation)	$ 55,000	$ -	$ 55,000	100%	$ 55,000
30-00-8xx	Veteran's Memorial Updates (construction & eng construction & observation)	$ -	$ -	$ -	100%	$ -
	Total Park Projects	**$ 2,460,000**	**$ 1,874,500**	**$ 1,046,960**	**-44%**	**$ (827,540)**

30-00-851 (library dept)	Exterior work and inside door/doorway office area (library/comm bldg)	$ 125,000	$ -	$ -	100%	$ -
30-00-8xx (library dept)	Library ADA exterior doors	$ -	$ -	$ -	-100%	$ -
30-00-873 (library dept)	Generator	$ 50,000	$ -	$ -	100%	$ -
	Total Library Projects	**$ 175,000**	**$ -**	**$ -**	**100%**	**$ -**

Account Number	*(Expenses)* Description	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
(Capital continued)						
30-00-810-2 (water using General Fund $)	Testing/Design Well	$ 42,000	$ -	$ -	0%	$ -
30-00-810-3 (water using General Fund $)	Public Water Security	$ 20,000	$ -	$ -	0%	$ -
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)	$ 400,000	$ 420,000	$ 404,000	-4%	$ (16,000)
30-00-810-7 (water using General Fund $)	300-500 gpm pump (contingency plan)	$ 75,000	$ -	$ -	100%	$ -
30-00-810-8 Water (using General Fund & ARPA $)	Water Treatment Plant Claricone Clarifiers, Filter & Aerator Maintenance (design, permitting, bidding services, construction & observation)	$ 116,850	$ 190,000	$ -	-100%	$ (190,000)
30-00-810-8 Water (using General Fund $)	Water Towers, Ground Storage Tank Maintenance, Mixer (design, permitting & IEPA loan app. services)	$ 190,000	$ 50,000	$ -	0%	$ (50,000)
30-00-810-8 Water (using General Fund $)	Water Towers, Ground Storage Tank, & Aerator (2024 bidding, 2025 north tower construction & observation, 2026 south tower, 2027 GST (IEPA loan)	$ 20,000	$ -	$ 1,230,000		$ 1,230,000
30-00-812 Water (using General Fund $)	Autoflush Fire Hydrants	$ 21,000	$ -	$ -	100%	$ -
30-00-812-1 Water (using General Fund $)	Insert Hydrant Valves	$ 14,000	$ -	$ 45,000	100%	$ 45,000
	Total Water Projects	**$ 943,850**	**$ 660,000**	**$ 1,724,000**	**161%**	**$ 1,064,000**

30-00-840-1 (sewer dept)	New SCADA Communications	$ 80,000	$ -	$ -	0%	$ -
	Total Sewer Projects	**$ 80,000**	**$ -**	**$ -**	**0%**	**$ -**

Total Capital	**$ 5,385,850**	**$ 3,594,300**	**$ 5,519,460**	**54%**	**$ 1,925,160**

	2022	2023
Total Capital Project Fund Expenses for the prior two years:	$ 1,545,508	$ 1,114,998

CAPITAL PROJECT FUND (30) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance For 2023:	$ 5,987,593.45

Projected Revenues for 2024:	Projected Expenses for 2024:	Estimated End Balance for 12/31/2024:	Anticipated Revenues for 2025:	Proposed Expenses for 2025:	Estimated End Balance for 12/31/2025:	Estimated Variance between 12/31/2024 & 12/31/2025:
$ 1,354,740.00	$ 3,594,300.00	$ 3,748,033.45	$ 3,349,320.00	$ 5,519,460.00	$ 1,577,893.45	$ (2,170,140.00)

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:**
30-00-840 (Administration dept)	Computer/Equipment	Computer/Equipment
30-00-822 (street dept)	Pole Shed Shelter	Pole Shed Shelter
30-00-831-1 (street dept)	Leaf Vac Replacement	Leaf Vac Replacement
30-00-862 (street dept)	Truck Purchase	Truck Purchase
30-00-862-3 (street dept)	Backhoe Claw Attach	Backhoe Claw Attach
30-00-862-5 (street dept)	Dump Truck	Dump Truck
30-00-862-8 (street dept)	Material Storage Bays (PW Bldg.)	Material Storage Bays (PW Bldg.)
30-00-862-1 (street dept)	Stump Grinder	Stump Grinder
30-00-864 (street dept)	Street Pavement Striping Program	Street Pavement Striping Program
30-00-864-3 (streets dept)	Avalon Blvd Reconstruction (design, bidding, construction & observation)	Avalon Blvd Reconstruction (design, bidding, construction & observation)
30-00-864-4 (streets dept)	Woodland Hills Rehabilitation (design Eng. & bidding services, construction & observation)	Woodland Hills Rehabilitation (design Eng. & bidding services, construction & observation)
30-00-864-6 (street dept)	Cox Street Extension (design Eng. & bidding services)	Cox Street Extension (design Eng. & bidding services)
30-00-864-7 (street dept)	Grayhawk 1st & 2nd Sub-D Pav't Patching & Gutter Repairs Annual Pavement Maintenance Program (design Eng., bidding, construction & observation)	Grayhawk 1st & 2nd Sub-D Pav't Patching & Gutter Repairs Annual Pavement Maintenance Program (design Eng., bidding, construction & observation)
30-00-864-8 (street dept)	Prairie Ln. @ Talon Ln. Intersection Reconstruction (Design & Bidding $30,000 + Construction & Observation $190,000 = $220,000)	Prairie Ln. @ Talon Ln. Intersection Reconstruction (Design & Bidding $30,000 + Construction & Observation $190,000 = $220,000)
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)
30-00-831 (park dept)	Mower Replacement	Mower Replacement
30-00-832-2 (park dept)	Shed w/pads (groomer, PB, Cages)	Shed w/pads (groomer, PB, Cages)
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)
30-00-837 (park dept)	New Playground Equipment	New Playground Equipment
30-00-860 (park dept)	Parking Lot Resurfacing & Maintenance (design, bidding, construction & observation); 2024 Lot A (Diamonds 1, 2 &3) Parking Lot Drainage Improvements & Resurfacing design and Bidding $70,000 + Construction & Observation $720,000 = $790,000. 2025 lot D (Veteran's Pavilion) Parking Lot Drainage Improvements & Resurfacing Design & Bidding $20,000 + Construction & Observation $220,000 = $240,000. 2026 Parking lot B (tennis/pickleball/pavilions) Parking lot C (Diamonds 4 & 5); 2026 Resurfacing & Maintenance Design & Bidding $50,000 + Construction & Observation $520,000 = $570,000.	Parking Lot Resurfacing & Maintenance (design, bidding, construction & observation); 2024 Lot A (Diamonds 1, 2 &3) Parking Lot Drainage Improvements & Resurfacing design and Bidding $70,000 + Construction & Observation $720,000 = $790,000. 2025 lot D (Veteran's Pavilion) Parking Lot Drainage Improvements & Resurfacing Design & Bidding $20,000 + Construction & Observation $220,000 = $240,000. 2026 Parking lot B (tennis/pickleball/pavilions) Parking lot C (Diamonds 4 & 5); 2026 Resurfacing & Maintenance Design & Bidding $50,000 + Construction & Observation $520,000 = $570,000.
30-00-861 (park dept)	Golf Cart	Golf Cart
30-00-885-1 (park dept)	Gazebo Roofs (3)	Gazebo Roofs (3)
30-00-892 (park dept.)	Bike Path Resurfacing & Maintenance (design Eng., bidding, construction & observation)	Bike Path Resurfacing & Maintenance (design Eng., bidding, construction & observation)
30-00-895-7 (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)
30-00-898 (park dept)	Prairie Winds Preparation and Improvements	Prairie Winds Preparation and Improvements
30-00-851 (library dept)	Repair Library / Community Room Exterior	Repair Library / Community Room Exterior
30-00-872 (library dept)	Book Drop	Book Drop
30-00-873 (library dept)	Generator	Generator
30-00-810-2 (water using General Fund $)	Testing/Design Well	Testing/Design Well
30-00-810-3 (water using General Fund $)	Public Water Security	Public Water Security
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)
30-00-810-7 (water using General Fund $)	300-500 gpm pump (contingency plan)	300-500 gpm pump (contingency plan)
30-00-810-8 Water (using General Fund & ARPA $)	Water Treatment Plant Claricone Clarifiers, Filter & Aerator Maintenance (design, permitting, bidding services, construction & observation)	Water Treatment Plant Claricone Clarifiers, Filter & Aerator Maintenance (design, permitting, bidding services, construction & observation)
30-00-810-8 Water (using General Fund $)	Water Towers, Ground Storage Tank Maintenance (design, permitting & IEPA loan app. services)	Water Towers, Ground Storage Tank Maintenance (design, permitting & IEPA loan app. services)
30-00-810-8 Water (using General Fund $)	Water Towers, Ground Storage Tank Maintenance (other professional services legal for easements, permits etc.)	Water Towers, Ground Storage Tank Maintenance (other professional services legal for easements, permits etc.)
30-00-812 Water (using General Fund $)	Autoflush Fire Hydrants	Autoflush Fire Hydrants
30-00-812-1 Water (using General Fund $)	Insert Hydrant Valves	Insert Hydrant Valves
30-00-810-3 (sewer dept)	Sewer Camera	Sewer Camera
30-00-840-1 (sewer dept)	New SCADA Communications	New SCADA Communications

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	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
31-00-366	Loan Incentive Repayments	$ 16,690	$ 16,690	$ 16,690	0%	$ -
31-00-381	Interest Income	$ 21,000	$ 45,000	$ 45,000	0%	$ -
31-00-392	Proceeds-Sale of Property	$ -	$ -	$ 400,000	100%	$ 400,000
31-00-399	Inter Fund Transfer (In)	$ 250,000	$ 250,000	$ -	-100%	$ (250,000)
	Total Economic Development Revenues	**$ 287,690**	**$ 311,690**	**$ 461,690**	48%	**$ 150,000**

	2022	2023
Total Economic Development Fund Revenues for the prior two years:	$ 257,364	$ 311,540

Economic Development Fund (31)

Account Number	*(Expenses)* Description	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
(Capital and Interfund Operating Transfer Expenditures)						
31-00-xxx	Crawford's Gym Infrastructure	$ -	$ -	$ 400,000	100%	$ 400,000
31-00-999-x	Out to Capital Fund	$ -	$ -	$ 1,830,000	100%	$ 1,830,000
	Total Economic Development Expenses	$ -	$ -	$ 2,230,000	0%	$ 2,230,000

	2022	2023
Total Economic Development Fund Expenses for the prior two years:	$ 81,000	$ -

ECONOMIC DEVELOPMENT FUND (31) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance for 2023:	$ 2,005,789.16

Projected Revenues for 2024:	Projected Expenses for 2024:	Estimated End Balance for 12/31/2024:	Anticipated Revenues for 2025:	Proposed Expenses for 2025:	Estimated End Balance for 12/31/2025:	Estimated Variance between 12/31/2024 & 12/31/2025:
$ 311,690.00	$ -	$ 2,317,479.16	$ 461,690.00	$ 2,230,000.00	$ 549,169.16	$ (1,768,310.00)

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
31-00-381	Interest Income	Bank Interest
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-xxx	Crawford's Gym Infrastructure	Crawford's Gym Infrastructure
31-00-999-x	Out to Capital Fund	Interfund Transfer out of Economic Development to General Fund

AMERICAN RESCUE PLAN ACT (ARPA) (32)

The American Rescue Plan Act (ARPA) Fund was established in 2021 in order to account for revenues received due to COVID-19 from the Federal which is passed through the State. The revenues will be distributed to the Village in 2021 and 2022.

The American Rescue Plan Act (ARPA) Fund have restrictions on what the funds could be used for one of the items listed is "Investing in water and sewer infrastructure".

The American Rescue Plan Act (ARPA) Fund must be spent by December 31, 2024. If the project is in progress you have to 2026 with the last report due by Mar. 2027.

In 2024 the Village Budgeted to use the American Rescue Plan Act (ARPA) Funds for the Water Plant Claricone Clarifiers and Filter. All of the American Rescue Plan Act (ARPA) Funds plus interest were expensed as budgeted and the fund balance has zeroed out at the end of 2024.

American Rescue Plan Act (ARPA) (32)

Account Number	*(Revenues)* Description	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
32-00-344	Allotment / Grant	$ -	$ -	$ -	0%	$ -
32-00-381	Interest Income	$ 5,100	$ 3,160.73	$ -	-100%	$ (3,161)
	Total ARPA Revenues	**$ 5,100**	**$ 3,161**	**$ -**	-100%	**$ (3,161)**

	2022	2023
Total ARPA Fund Revenues for the prior two years:	$ 238,396	$ 10,747

American Rescue Plan Act (ARPA) (32)

Account Number	*(Expenses)* Description	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
(Capital Services)						
32-00-810-8	Water Towers, Ground Storage Tank, Aerator, Claricone Clarifiers & Filter Maintenance (bidding services, construction & observation)	$ 473,150	$ 489,106.55	$ -	-100%	$ (489,107)
	Total ARPA Expenses	$ 473,150	$ 489,107	$ -	-100%	$ (489,107)

	2022	2023
Total ARPA Fund Expenses for the prior two years:	$ -	$ -

AMERICAN RESCUE PLAN ACT FUND (32) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance for 2023:	$ 485,945.82

Projected Revenues for 2024:	Projected Expenses for 2024:	Estimated End Balance for 12/31/2024:	Anticipated Revenues for 2025:	Proposed Expenses for 2025:	Estimated End Balance for 12/31/2025:	Estimated Variance between 12/31/2024 & 12/31/2025:
$ 3,160.73	$ 489,106.55	$ -	$ -	$ -	$ -	$ -

American Rescue Plan Act (ARPA) (32)		
Code Number:	**Code Number Name:**	**Code Description:**
32-00-344	Allotment / Grant	In October 2021 the village received $236,719.25 for the first of two installment from the Federal which is passed through the state for COVID-19 known as the American Rescue Plan Act (ARPA). The second installment ($236,719.25) was received in September of 2022 (making the total received $473,438.50).
32-00-381	Interest Income	Bank interest

American Rescue Plan Act (ARPA) (32)		
Code Number:	**Code Number Name:**	**Code Description:**
32-00-810-8	Water Towers, Ground Storage Tank, Aerator, Claricone Clarifiers & Filter Maintenance (bidding services, construction & observation)	The ARPA have outlined a small list of qualifying expenses to which the funds could be used for. For the five (5) items listed only two would qualify for the village; one of the items could be used in the reduction of revenues due to COVID-19 or the second item listed could be used to make necessary investments in water, sewer or broadband infrastructure. The staff is recommending using these funds for the water and or sewer infrastructure based upon what qualifies under the ARPA regulations. The ARPA funds must be spent by 12/31/2024 however, if a project is in progress you have to 2026 with the last report due by Mar. 2027. This makes up the majority of the increase.

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	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
38-00-344	Grants	$ -	$ -	$ -	100%	$ -
38-00-381	Interest Income	$ 26,000	$ 60,000	$ 60,000	0%	$ -
38-00-399	Inter Fund Transfer (In)	$ 4,626,347	$ 2,130,000	$ -	-100%	$ (2,130,000)
	Total FFSNP Revenues	**$ 4,652,347**	**$ 2,190,000**	**$ 60,000**	0%	**$ (2,130,000)**

	2022	2023
Total FFSNP Fund Revenues for the prior two years:	$ 1,937,153	$ 486,497

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

Account Number	*(Expenses)* Description	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
(Capital)						
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 Trail and parking lot Lighting	$ -	$ -	$ 100,000	100%	$ 100,000
38-00-8xx	Family Sports & Nature Park Water Main Extension (2025 Design, Permitting, & 2026 Bidding services)	$ -	$ -	$ -	100%	$ -
38-00-8xx	Family Sports & Nature Park Water Main Extension (Construction & Observation)	$ -	$ -	$ -	100%	$ -
38-00-8xx	Family Sports & Nature Park - Phase III Improvements Dog Park (Design & Bidding)	$ -	$ -	$ -	100%	$ -
38-00-8xx	Family Sports & Nature Park - Phase III Improvements Dog Park (Construction & Observation)	$ -	$ -	$ -	100%	$ -
38-00-863-1	OSLAD (construction & observation)	$ 2,130,000	$ 2,130,000	$ -	-100%	$ (2,130,000)
	Total FFSNP Expenses	$ 2,130,000	$ 2,130,000	$ 260,000	-88%	$ (1,870,000)

	2022	2023
Total FFSNP Fund Expenses for the prior two years:	$ -	$ -

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

GAAP Ending Fund Balance For 2023:	$ 2,423,650.26

Projected Revenues for 2024:	Projected Expenses for 2024:	Estimated End Balance for 12/31/2024:	Anticipated Revenues for 2025:	Proposed Expenses for 2025:	Estimated End Balance for 12/31/2025:	Estimated Variance between 12/31/2024 & 12/31/2025:
$ 2,190,000.00	$ 2,130,000.00	$ 2,483,650.26	$ 60,000.00	$ 260,000.00	$ 2,283,650.26	$ (200,000.00)

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:**
38-00-8xx	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 Trail and parking lot Lighting	Family Sports & Nature Park Trail and parking lot Lighting
38-00-8xx	Family Sports & Nature Park Water Main Extension (2025 Design, Permitting, & 2026 Bidding services)	Family Sports & Nature Park Water Main Extension (2025 Design, Permitting, & 2026 Bidding services)
38-00-8xx	Family Sports & Nature Park Water Main Extension (Construction & Observation)	Family Sports & Nature Park Water Main Extension (Construction & Observation)
38-00-8xx	Family Sports & Nature Park - Phase III Improvements Dog Park (Design & Bidding)	Family Sports & Nature Park - Phase III Improvements Dog Park (Design & Bidding)
38-00-8xx	Family Sports & Nature Park - Phase III Improvements Dog Park (Construction & Observation)	Family Sports & Nature Park - Phase III Improvements Dog Park (Construction & Observation)
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)

Water Fund (51)

Account Number	(Revenues) Description	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
51-00-361	Water Revenue	$ 500,000	$ 550,000	$ 750,000	36%	$ 200,000
51-00-365	Tap on Fees	$ 3,400	$ 3,400	$ 6,000	76%	$ 2,600
51-00-367	Meters/Inspections	$ 4,000	$ 4,000	$ 4,000	0%	$ -
51-00-372	Oreana Water Revenues	$ 67,000	$ 72,500	$ 76,000	5%	$ 3,500
51-00-381	Interest Income	$ 5,050	$ 8,200	$ 9,000	10%	$ 800
51-00-389	Miscellaneous	$ 1,000	$ 4,500	$ 1,000	-78%	$ (3,500)
	Total Water Revenue	**$ 580,450**	**$ 642,600**	**$ 846,000**	**32%**	**$ 203,400**

		2022	2023
	Total Water Fund Revenues for the prior two years:	$ 1,914,954	$ 694,538

Water Fund (51)

Account Number	(Expenses) Description	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
(Personnel Services)						
51-00-421	Salaries Regular	$ 86,000	$ 127,710	$ 135,000	6%	$ 7,290
51-00-423	Salaries Overtime	$ 8,000	$ 12,425	$ 14,600	18%	$ 2,175
51-00-451	Health/Dental/Vision Insurance	$ 25,000	$ 24,000	$ 27,000	13%	$ 3,000
51-00-461	FICA Contribution	$ 7,100	$ 10,800	$ 12,000	11%	$ 1,200
51-00-462	IMRF Contribution	$ 9,500	$ 11,000	$ 16,000	45%	$ 5,000
51-00-471	Uniforms	$ 2,500	$ -	$ 2,500	100%	$ 2,500
	Total Personnel	$ 138,100	$ 185,935	$ 207,100	11%	$ 21,165
(Contractual Services)						
51-00-511	Building Maintenance Service	$ 50,000	$ 2,500	$ 70,000	2700%	$ 67,500
51-00-512	Equipment Maintenance Service	$ 40,000	$ 146,000	$ 100,000	-32%	$ (46,000)
51-00-512-1	Storage Tank Maintenance Service	$ -	$ -	$ -	0%	$ -
51-00-513	Vehicle Maintenance Service	$ 100	$ 165	$ 100	-39%	$ (65)
51-00-532	Engineering Services	$ 20,000	$ -	$ 20,000	100%	$ 20,000
51-00-534	Medical Services	$ -	$ -	$ -	0%	$ -
51-00-547	Plumbing Inspections Services	$ 1,500	$ 1,500	$ 1,500	0%	$ -
51-00-549	Other Professional Services	$ 125,000	$ 80,000	$ 15,000	-81%	$ (65,000)
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%	$ 100
51-00-552	Telephone/internet Services	$ 4,000	$ 6,000	$ 8,000	33%	$ 2,000
51-00-554	Printing Services	$ -	$ -	$ -	0%	$ -
51-00-560	Professional Development	$ 4,000	$ 2,000	$ 4,000	100%	$ 2,000
51-00-571	Utilities Services	$ 60,000	$ 75,000	$ 100,000	33%	$ 25,000
	Total Contractual	$ 315,700	$ 324,165	$ 329,700	2%	$ 5,535

Water Fund (51)						
	(Expenses)				**2024 Estimated**	**2024 Estimated**
Account		**2024**	**2024**	**2025**	**2025 Budget**	**2025 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ 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	$ -	$ 1,000	100%	$ 1,000
51-00-617-1	Landscaping Trees Supplies	$ -	$ -	$ -	0%	$ -
51-00-651	Office Supplies	$ 100	$ -	$ 100	100%	$ 100
51-00-651-1	Computers/Equipment Supplies	$ 500	$ -	$ 500	100%	$ 500
51-00-652	Operating Supplies	$ 20,000	$ 10,000	$ 10,000	0%	$ -
51-00-653	Small Tools Supplies	$ 100	$ 600	$ 100	-83%	$ (500)
51-00-654	Janitorial Supplies	$ 100	$ 200	$ 200	0%	$ -
51-00-655	Fuel Supplies	$ 500	$ 1,000	$ 1,000	0%	$ -
51-00-656	Chemicals Supplies	$ 400,000	$ 400,000	$ 450,000	13%	$ 50,000
	Total Supplies	$ 504,400	$ 493,800	$ 545,000	10%	$ 51,200
(Other Expenditures/ Debt Services)						
51-00-929	Miscellaneous Expenses	$ 100	$ 1,100	$ 100	-91%	$ (1,000)
51-00-999-3	Inter Fund Transfer (Out)	$ -	$ -	$ -	0%	$ -
	Total Other/Debt Services	$ 100	$ 1,100	$ 100	-91%	$ (1,000)
Total Water Expense:		**$ 958,300**	**$ 1,005,000**	**$ 1,081,900**	**8%**	**$ 76,900**

	2022	2023
Total Water Fund Expenses for the prior two years:	$ 2,006,234	$ 706,827

WATER FUND (51) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance For 2023:	$ 240,751.57

Projected Revenues for 2024:	Projected Expenses for 2024:	Estimated End Balance for 12/31/2024:	Anticipated Revenues for 2025:	Proposed Expenses for 2025:	Estimated End Balance for 12/31/2025:	Estimated Variance between 12/31/2024 & 12/31/2025:
$ 642,600.00	$ 1,005,000	$ (121,648.43)	$ 846,000.00	$ 1,081,900.00	$ (357,548.43)	$ (235,900.00)

Water Fund (51)		
Code Number:	**Code Number Name:**	**Code Description:**
51-00-361	Water Revenue	Monthly Water Revenues billed from water billing-On 09/03/2024 the board approved to increase the water and sewer rates based upon the water and sewer rate study. This increase will go into effect 01/01/2025 billing (usage 11/20/2024 to 12/20/2024).
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 10.66% (2024 was 7.88%)
51-00-471	Uniforms	For safety boots, logo shirt and allowance
51-00-511	Building Maintenance Service	C12 Room Ventilation, C12 Door Replacement, Gate Operators
51-00-512	Equipment Maintenance Service	Polymer Skid, metering pump, sludge pump
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	
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 / painting
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.)
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 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	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).
51-00-997	Water Plant IEPA Loan Payment	Paid off in 2022
51-00-999-3	Inter Fund Transfer (Out)	Annual Transfer out into the Capital Fund (if needed)

Sewer Fund (52)

Account Number	*(Revenues)* Description	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
52-00-362	Sewer Revenue	$ 340,000	$ 410,500	$ 420,000	2%	$ 9,500
52-00-365	Fees & Permits	$ 1,000	$ 1,000	$ 1,500	50%	$ 500
52-00-369	Montz. Hills Sewer	$ 510	$ 510	$ 550	8%	$ 40
52-00-370	H.P. Estates Sewer	$ 3,800	$ 3,800	$ 3,600	-5%	$ (200)
52-00-371	H.P. Park Subdivision Sewer	$ 550	$ 550	$ 550	0%	$ -
52-00-381	Interest Income	$ 9,000	$ 13,000	$ 14,000	8%	$ 1,000
52-00-389	Miscellaneous	$ -	$ -	$ -	0%	$ -
	Total Sewer Revenue	**$ 354,860**	**$ 429,360**	**$ 440,200**	**3%**	**$ 10,840**

	2022	2023
Total Sewer Fund Revenues for the prior two years:	$ 315,943	$ 387,428

Sewer Fund (52)

Account Number	*(Expenses)* Description	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
(Personnel Services)						
52-00-421	Salaries Regular	$ 19,000	$ 12,750	$ 19,000	49%	$ 6,250
52-00-423	Salaries Overtime	$ 1,500	$ 2,000	$ 2,000	0%	$ -
52-00-451	Health/Dental/Vision Insurance	$ 5,600	$ 11,250	$ 12,600	12%	$ 1,350
52-00-461	FICA Contribution	$ 1,600	$ 1,100	$ 1,600	45%	$ 500
52-00-462	IMRF Contribution	$ 2,100	$ 1,100	$ 2,300	109%	$ 1,200
52-00-471	Uniforms	$ 2,500	$ -	$ 2,000	100%	$ 2,000
	Total Personnel	$ 32,300	$ 28,200	$ 39,500	40%	$ 11,300
(Contractual Services)						
52-00-511	Building Maintenance Service	$ -	$ -	$ -	0%	$ -
52-00-512	Equipment Maintenance Service	$ 15,000	$ 15,000	$ 40,000	167%	$ 25,000
52-00-513	Vehicle Maintenance Service	$ 100	$ -	$ 100	100%	$ 100
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	$ -	$ -	$ -	0%	$ -
52-00-549	Other Professional Services	$ 1,500	$ 1,500	$ 1,500	0%	$ -
52-00-549-1	Outsource Utility Billing Services	$ 6,000	$ 7,000	$ 7,000	0%	$ -
52-00-549-2	Online Payment Fees Services	$ 4,500	$ 4,000	$ 4,000	0%	$ -
52-00-552	Telephone/Internet Services	$ 7,500	$ 7,500	$ 7,500	0%	$ -
52-00-554	Printing Services	$ -	$ -	$ -	0%	$ -
52-00-560	Professional Development	$ 500	$ -	$ 500	100%	$ 500
52-00-571	Utilities Services	$ 8,000	$ 10,000	$ 10,000	0%	$ -
52-00-578	Sewer Discharge Fees Services	$ 260,000	$ 300,000	$ 310,000	3%	$ 10,000
	Total Contractual	$ 330,100	$ 345,000	$ 407,600	18%	$ 62,600

Sewer Fund (52)

Account Number	*(Expenses)* Description	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
(Supplies)						
52-00-612	Equipment Maintenance Supplies	$ 4,000	$ 1,500	$ 2,000	33%	$ 500
52-00-613	Vehicle Maintenance Supplies	$ 500	$ -	$ 500	100%	$ 500
52-00-617	Ground Maintenance Supplies	$ -	$ -	$ -	0%	$ -
52-00-651	Office Supplies	$ -	$ -	$ -	0%	$ -
52-00-652	Operating Supplies	$ 500	$ -	$ 500	100%	$ 500
52-00-653	Small Tools Supplies	$ 150	$ -	$ 150	100%	$ 150
52-00-655	Fuel Supplies	$ 500	$ -	$ 500	100%	$ 500
	Total Supplies	$ 5,650	$ 1,500	$ 3,650	143%	$ 2,150
(Other Expenditures/Debt Services)						
52-00-929	Miscellaneous	$ 500	$ 150	$ 500	233%	$ 350
52-00-999-3	Inter Fund Transfer (Out)	$ 80,000	$ -	$ -	0%	$ -
	Total Expenditures/Debt	$ 80,500	$ 150	$ 500	100%	$ 350
Total Sewer Expenses		**$ 448,550**	**$ 374,850**	**$ 451,250**	**20%**	**$ 76,400**

	2022	2023
Total Sewer Fund Expenses for the prior two years:	$ 355,562	$ 383,591

SEWER FUND (52) ESTIMATED BANK SUMMARY

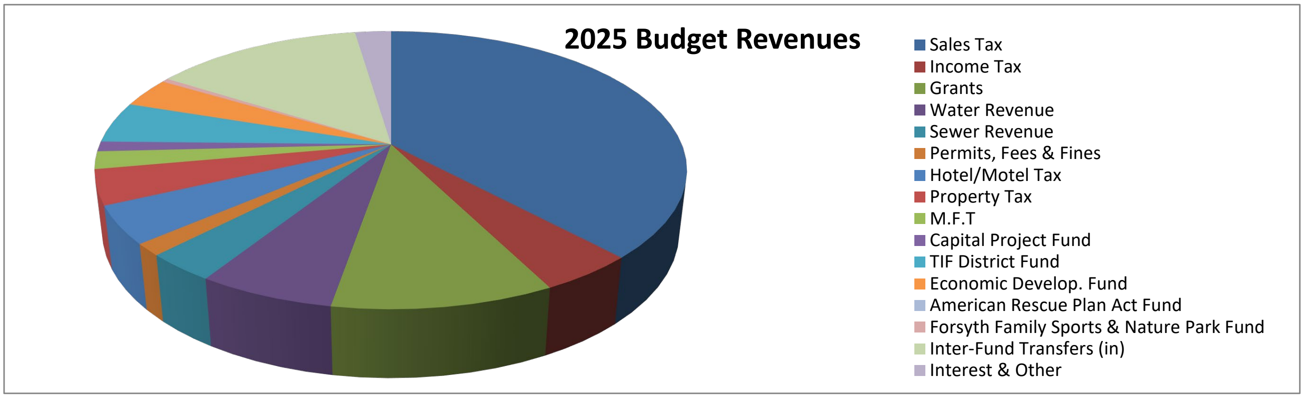
GAAP Ending Fund Balance for 2023:	$ 426,698.67

Projected Revenues for 2024:	Projected Expenses for 2024:	Estimated End Balance for 12/31/2024:	Anticipated Revenues for 2025:	Proposed Expenses for 2025:	Estimated End Balance for 12/31/2025:	Estimated Variance between 12/31/2024 & 12/31/2025:
$ 429,360.00	$ 374,850.00	$ 481,208.67	$ 440,200.00	$ 451,250.00	$ 470,158.67	$ (11,050.00)

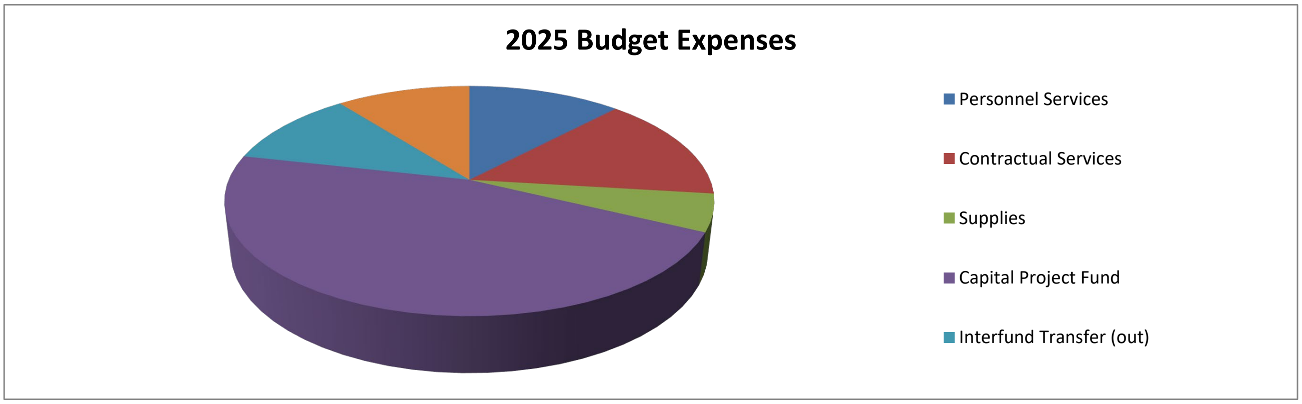
Sewer Fund (52)		
Code Number:	**Code Number Name:**	**Code Description:**
52-00-362	Sewer Revenue	Monthly Water Revenues billed from water billing-On 09/03/2024 the board approved to increase the water and sewer rates based upon the water and sewer rate study. This increase will go into effect 01/01/2025 billing (usage 11/20/2024 to 12/20/2024).
52-00-365	Fees & Permits	Monthly Tap on fees billed
52-00-369	Montz. Hills Sewer	$46.20 X12 = $554.40
52-00-370	H.P. Estates Sewer	$295.62 X 12 = $3,547.44
52-00-371	H.P. Park Subdivision Sewer	$45.48 X12 = $545.76
52-00-381	Interest Income	Bank Interest
52-00-389	Miscellaneous	Monthly miscellaneous items not classified elsewhere

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 10.66% (2024 was 7.88%)
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	new bushes (S/C)
52-00-532	Engineering Services	Engineering 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
52-00-571	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
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
52-00-653	Small Tools Supplies	Tool purchases
52-00-655	Fuel Supplies	Fuel for equipment/vehicles
52-00-929	Miscellaneous	For items not classified elsewhere
52-00-999-3	Inter Fund Transfer (Out)	Annual Transfer out into the Capital Fund

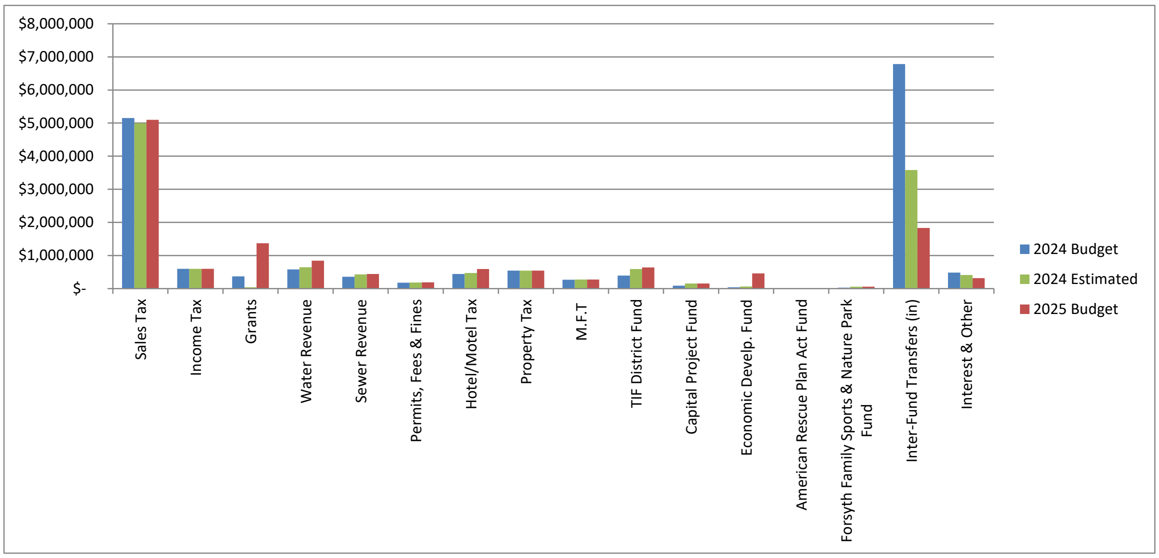
		2025 Budget Revenues		
1	Sales Tax	$	5,100,000	38.02%
2	Income Tax	$	600,000	4.47%
3	Grants	$	1,370,920	10.22%
4	Water Revenue	$	846,000	6.31%
5	Sewer Revenue	$	440,200	3.28%
6	Permits, Fees & Fines	$	186,900	1.39%
7	Hotel/Motel Tax	$	590,000	4.40%
8	Property Tax	$	544,400	4.06%
10	M.F.T	$	274,000	2.04%
11	Capital Project Fund	$	155,400	1.16%
12	TIF District Fund	$	640,100	4.77%
13	Economic Develop. Fund	$	461,691	3.44%
14	American Rescue Plan Act Fund	$	-	0.00%
15	Forsyth Family Sports & Nature Park Fund	$	60,000	0.45%
16	Inter-Fund Transfers (in)	$	1,830,000	
17	Interest & Other	$	315,550	2.35%
Total Revenues:		**$**	**13,415,161**	100%



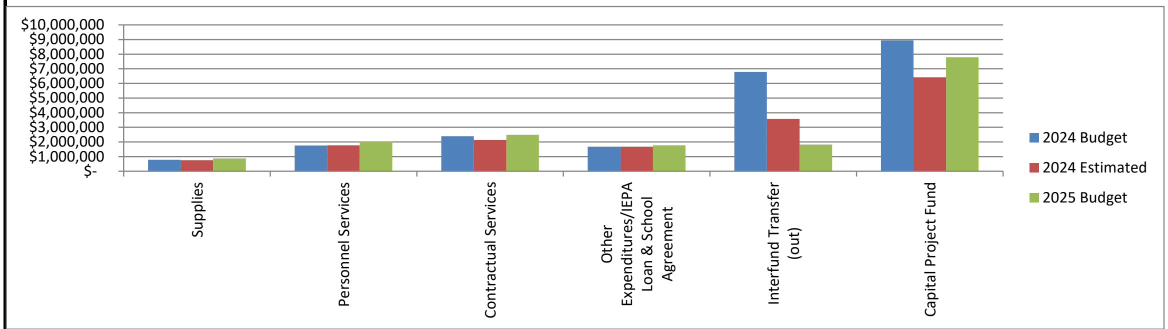
		2025 Budget Expenses		
1	Personnel Services	$	2,032,870	12.10%
2	Contractual Services	$	2,490,175	14.83%
3	Supplies	$	878,300	5.23%
4	Capital Project Fund	$	7,787,660	46.37%
5	Interfund Transfer (out)	$	1,830,000	10.90%
6	Other Expenditures/IEPA Loan & School Agreement	$	1,777,340	10.58%
Total Expenses:		**$**	**16,796,345**	100%



Budget Revenues	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
Sales Tax	$ 5,150,000	$ 4,995,000	$ 5,100,000	2%	$ 105,000
Income Tax	$ 600,000	$ 600,000	$ 600,000	0%	$ -
Grants	$ 370,920	$ 40,000	$ 1,370,920	3327%	$ 1,330,920
Water Revenue	$ 580,450	$ 642,600	$ 846,000	32%	$ 203,400
Sewer Revenue	$ 354,860	$ 429,360	$ 440,200	3%	$ 10,840
Permits, Fees & Fines	$ 176,600	$ 182,200	$ 186,900	3%	$ 4,700
Hotel/Motel Tax	$ 443,000	$ 470,000	$ 590,000	26%	$ 120,000
Property Tax	$ 544,400	$ 544,400	$ 544,400	0%	$ -
M.F.T	$ 270,000	$ 274,000	$ 274,000	0%	$ -
TIF District Fund	$ 394,100	$ 592,000	$ 640,100	8%	$ 48,100
Capital Project Fund	$ 87,000	$ 155,400	$ 155,400	0%	$ -
Economic Develp. Fund	$ 37,690	$ 61,690	$ 461,691	648%	$ 400,001
American Rescue Plan Act Fund	$ 5,100	$ 3,161	$ -	-100%	$ (3,161)
Forsyth Family Sports & Nature Park Fund	$ 26,000	$ 60,000	$ 60,000	0%	$ -
Inter-Fund Transfers (in)	$ 6,783,184	$ 3,579,340	$ 1,830,000	-49%	$ (1,749,340)
Interest & Other	$ 483,500	$ 413,350	$ 315,550	-24%	$ (97,800)
Total Revenues:	**$ 16,306,804**	**$ 13,042,501**	**$ 13,415,161**	**3%**	**$ 372,660**



Budget Expenses	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
Supplies	$ 776,950	$ 754,551	$ 878,300	16%	$ 123,749
Personnel Services	$ 1,751,715	$ 1,773,145	$ 2,032,870	15%	$ 259,725
Contractual Services	$ 2,398,525	$ 2,143,240	$ 2,490,175	16%	$ 346,935
Other Expenditures/IEPA Loan & School Agreement	$ 1,682,350	$ 1,680,255	$ 1,777,340	6%	$ 97,085
Interfund Transfer (out)	$ 6,783,184	$ 3,579,340	$ 1,830,000	-49%	$ (1,749,340)
Capital Project Fund	$ 8,939,000	$ 6,421,237	$ 7,787,660	21%	$ 1,366,423
Total Expenses:	**$ 22,331,724**	**$ 16,351,768**	**$ 16,796,345**	**3%**	**$ 444,577**



Whole Budget Summary	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
Total Revenues:	$ 16,306,804	$ 13,042,501	$ 13,415,161	3%	$ 372,660
Total Expenses:	$ 22,331,724	$ 16,351,768	$ 16,796,345	3%	$ 444,577
Difference:	**$ (6,024,920)**	**$ (3,309,267)**	**$ (3,381,184)**	**2%**	**$ (71,917)**

ALL FUNDS ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance for 2023:	$ 22,194,025.09

Projected Revenues for 2024:	Projected Expenses for 2024:	Estimated End Balance for 12/31/2024:	Anticipated Revenues for 2025:	Proposed Expenses for 2025:	Estimated End Balance for 12/31/2025:	Estimated Variance between 12/31/2024 & 12/31/2025:
$ 13,042,500.73	$ 16,351,767.55	$ 18,884,758.27	$ 13,415,161.00	$ 16,796,345.00	$ 15,503,574.27	$ (3,381,184.00)

(Revenues)	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
General	$ 6,961,500	$ 6,774,950	$ 6,753,850	0%	$ (21,100)
Hotel-Motel Tax Fund	$ 443,000	$ 470,000	$ 590,000	26%	$ 120,000
M.F.T.	$ 270,000	$ 274,000	$ 274,000	0%	$ -
TIF District Fund	$ 394,100	$ 592,000	$ 640,100	8%	$ 48,100
Capital Project Fund	$ 2,357,757	$ 1,354,740	$ 3,349,320	147%	$ 1,994,580
Economic Develop. Fund	$ 287,690	$ 311,690	$ 461,690	48%	$ 150,000
American Rescue Plan Act Fund	$ 5,100	$ 3,161	$ -	-100%	$ (3,161)
Forsyth Family Sports & Nature Park Fund	$ 4,652,347	$ 2,190,000	$ 60,000	-97%	$ (2,130,000)
Water	$ 580,450	$ 642,600	$ 846,000	32%	$ 203,400
Sewer	$ 354,860	$ 429,360	$ 440,200	3%	$ 10,840
Totals	**$ 16,306,804**	**$ 13,042,501**	**$ 13,415,160**	**3%**	**$ 372,659**

	2022	2023
Total Revenues for the prior two years:	$ 13,651,678	$ 13,456,753

(Expenses)	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
General	$ 11,588,559	$ 8,154,431	$ 5,186,985	-36%	$ (2,967,446)
Hotel-Motel Tax Fund	$ 511,315	$ 136,950	$ 639,450	367%	$ 502,500
M.F.T.	$ 550,000.00	$ 177,830.00	$ 1,103,200	520%	$925,370
TIF District Fund	$ 286,000	$ 289,300	$ 324,100	12%	$ 34,800
Capital Project Fund	$ 5,385,850	$ 3,594,300	$ 5,519,460	54%	$ 1,925,160
Economic Develop. Fund	$ -	$ -	$ 2,230,000	100%	$ 2,230,000
American Rescue Plan Act Fund	$ 473,150	$ 489,107	$ -	-100%	$ (489,107)
Forsyth Family Sports & Nature Park Fund	$ 2,130,000	$ 2,130,000	$ 260,000	-88%	$ (1,870,000)
Water	$ 958,300	$ 1,005,000	$ 1,081,900	8%	$ 76,900
Sewer	$ 448,550	$ 374,850	$ 451,250	20%	$ 76,400
Totals	**$ 22,331,724**	**$ 16,351,768**	**$ 16,796,345**	**3%**	**$ 444,577**

	2022	2023
Total Expenses for the prior two years:	$ 13,435,002	$ 10,681,235

(Summary Chart)	2024 Budget	2024 Estimated	2025 Budget	2024 Estimated 2025 Budget % Change	2024 Estimated 2025 Budget $ Change
Total Revenues:	$ 16,306,804	$ 13,042,501	$ 13,415,160	3%	$ 372,659
Total Expenses:	$ 22,331,724	$ 16,351,768	$ 16,796,345	3%	$ 444,577
Balance:	**$ (6,024,920)**	**$ (3,309,267)**	**$ (3,381,185)**	**2%**	**$ (71,918)**