AGENDA
REGULAR MEETING OF THE BOARD OF TRUSTEES OF THE VILLAGE OF FORSYTH, ILLINOIS
6:30 P.M.
TUESDAY, DECEMBER 1, 2026
VILLAGE HALL, 301 SOUTH ROUTE 51, FORSYTH, ILLINOIS

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

PUBLIC HEARING

1. PUBLIC HEARING REGARDING 2027 FORSYTH VILLAGE BUDGET

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 17, 2026
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 2026 VILLAGE BUDGET OF FORSYTH (VILLAGE ADMINISTRATOR JILL APPLEBEE)
2. DISCUSSION AND POTENTIAL ACTION REGARDING 2026 ROAD MAINTENANCE CHANGE ORDER (VILLAGE ENGINEER JEREMY BUENING)

NEW BUSINESS

1. ORDINANCE NUMBER 2026-43 AN ORDINANCE AMENDING HOURS OF SALE FOR CLASS A LIQUOR LICENSE (VILLAGE ADMINISTRATOR JILL APPLEBEE)
2. RESOLUTION NUMBER 7-2026 A RESOLUTION AMENDING THE ANNUAL OPERATING AND CAPITAL BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026, AND ENDING DECEMBER 31, 2026 (VILLAGE ADMINISTRATOR JILL APPLEBEE)
3. DISCUSSION AND POTENTIAL ACTION REGARDING PUBLIC WORKS SOFTWARE (VILLAGE ADMINISTRATOR JILL APPLEBEE)
4. DISCUSSION AND POTENTIAL ACTION REGARDING DIAMONDS & YOLK PARKING LOT TIF GRANT REVIEW (VILLAGE ADMINISTRATOR JILL APPLBEE)
5. DISCUSSION AND POTENTIAL ACTION REGARDING ADMINISTRATOR'S PERFORMANCE AND COMPENSATION (MAYOR JIM PECK)

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

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

contractor in a park, recreational, or educational setting, or a volunteer of the public body or against legal counsel for the public body to determine its validity.

CONSIDERATION OF MATTERS ARISING FROM CLOSED SESSION

ADJOURNMENT

Topic: Village Board Meeting 12/1/2026
Time: Dec 1, 2026 06:30 PM Central Time (US and Canada)
Join Zoom Meeting
https://us06web.zoom.us/j/82166337283
Meeting ID: 821 6633 7283
One tap mobile
+13126266799,,82166337283# US (Chicago)
+13092053325,,82166337283# 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 17, 2026 AT FORSYTH VILLAGE HALL

CALL TO ORDER

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

PLEDGE OF ALLEGIANCE

ROLL CALL

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

Staff Present: Village Administrator Jill Applebee, Village Treasurer Rhonda Stewart, Village Clerk Cheryl Marty, Village Attorney Lisa Petrilli, Planning and Zoning Director Ryan Raleigh, Village Clerk and Communications Coordinator Emily Burnett, Public Works Director Darin Fowler, Library Director Melanie Weigal

Others Present: Robert & Barbaa Kinsler, Tom and Deb Kapper, Marilyn Johnson, Brent Kershner, Sue Kershner, Alan Kershner, Sarah Yepsen, Donald Matthews, Celeste Huttes, Kim Williamson, Mark & Brenda Smith, Amaka Bami, Kevin Ryan, Melissa Ryan, Pat & Diane & Ron Colvin, Bret & Pam Logan, Michael Kirby, Bob Carlson, Carol Carlson, Carmen Helton, Jim Helton, Larry Constant, Jenifer Leevey, Dan Leevey, Brandon Reynolds, Katie Kershner, Evan Kershner, matt Yepsen, Karen Yepsen, Terence Taylor, Danny Bouchez, Karen Hammel, Rob Johnson, Lynn Burket, Tina Mason, William Parker, Nate Sager, Michael Scott

CONSENT AGENDA

1. APPROVAL OF MINUTES OF THE REGULAR MEETING OF OCTOBER 20, 2026
2. APPROVAL OF WARRANTS
3. APPROVAL OF TREASURER'S REPORT FOR THE MONTH OF October 31, 2026

MOTION

Trustee Wendt made a Motion to approve the October 20, 2026 minutes as presented and Trustee Shaw seconded the Motion.

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

Yeas: 4 – Kidd, Ashby, Young, Shaw
Nay: 0 – None
Abstain: 2 – Wendt, London

Motion declared carried.

MOTION

Trustee Wendt made a Motion to amend the order of business to address ordinance Number 2026-41 for the limited purpose of postponing action on the Ordinance. Trustee Kidd seconded the Motion and it was unanimously carried by voice vote.

1. ORDINANCE NUMBER 2026-41 AN ORDINANCE APPROVING AN AMENDMENT TO THE VILLAGE'S ZONING MAP TO CHANGE THE ZONING FOR 361 HICKORY POINT ROAD, FORSYTH, ILLINOIS FROM R-1 TO R-2 (VILLAGE ADMINISTRATOR JILL APPLEBEE)

MOTION

Trustee Wendt a Motion to postpone consideration of Ordinance Number 2026-41 until after the Planning and Zoning Commission has formally approved its Report and Recommendation and the minutes of its October 22, 2026 meeting, and direct that the Ordinance be placed on a subsequent Village Board agenda following completion of those actions. Trustee Shaw seconded the Motion.

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

Yeas: 6 – Kidd, Ashby, Young, Shaw, Wendt, London
Nay: 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.

A resident reported an incident where two pit bulls attacked him. Sheriff's deputies did respond but he has ongoing concerns as the dogs live right across from new dog park. Several residents complimented the Village staff for success of the new Veteran's Memorial and also praised the leaf vacuuming program. Then several residents spoke to the Board regarding their many concerns about the potential rezoning of 361 Hickory Point Road and urged to Board to vote against rezoning this property. Also expressed was the continued wish for the Board to listen to residents' concerns.

ADMINISTRATION REPORTS

1. Law Enforcement Report
   A Macon County Sheriff Deputy was not present to report.

2. Village Staff Reports
   Mayor Peck addressed the staff with following topics: He congratulated the staff for the successful dedication ceremony of the new Veteran's Memorial and also praised the Public Works staff for their hard work in implementing the leaf program again. Trustee Wendt echoed the Mayor's praise on both topics and was honored to be a participant in the dedication ceremony.

OLD BUSINESS

1. ORDINANCE NUMBER 2026-40 AN ORDINANCE AMENDING THE VILLAGE CODE PERTAINING TO COMPENSATION FOR ELECTED OFFICIALS (VILLAGE ADMINISTRATOR JILL APPLEBEE)

   Village Attorney Petrilli explained that the Board has not been interested in increasing Board compensation for many years. Due to timing if the Board does make an increase it will not go into effect until 2029. The topic can be revisited again after the new Board is in place. Trustee Wendt commented that the pay has been the same for at least 14 years and he is certainly not in it for the money. But considering the time and effort in representing the Village in public appearances it would be worthwhile to increase it. A brief Board discussion was held.

   MOTION

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

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

   Yeas: 2 – Ashby, Young
   Nay: 5 – Shaw, London, Wendt, Peck, Kidd
   Absent: 0 – None

   Motion declared FAILED.

NEW BUSINESS

2. ORDINANCE NUMBER 2026-42 AN ORDINANCE ADDING TERRITORY TO ENTERPRISE ZONE AND APPROVING THE AMENDMENT OF THE ENACTING

ORDINANCE AND INTERGOVERNMENTAL AGREEMENT (VILLAGE ADMINISTRATOR JILL APPLEBEE)

Village Administrator Applebee explained that the Economic Development Corporation of Decatur and Macon County has requested an extension to the Enterprise Zone. The Board agreed to continued cooperation with the City of Decatur in expanding the Enterprise Zone. A brief discussion ensued.

MOTION

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

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

Yeas: 6 – Kidd, Ashby, Young, Shaw, London, Wendt
Nay: 0 – None
Absent: 0 – None

Motion declared carried.

3. DISCUSSION AND POTENTIAL ACTION REGARDING 2027 BUDGET (VILLAGE ADMINISTRATOR JILL APPLEBEE)

Administrator Applebee explained she has met with many of Trustees individually to answer budget questions prior to tonight's meeting, and she thanked them for doing so. She then identified some changes that were made and asked Trustees to note them. A lengthy discussion ensued regarding details of fund balances, capital plans, and each budget department. The corresponding revenues and expenditures were reviewed and discussed at length. The goal is to approve the final budget at the December 1st meeting.

No Motion needed.

4. DISCUSSION AND POTENTIAL ACTION REGARDING PURCHASE OF GRINDER

Planning and Zoning Director Raleigh explained the Village has budgeted $12,000 for the purchase of a concrete grinder to repair and eliminate trip hazards on Village sidewalks that have heaved upward. Purchasing the equipment is more economical than contracting it out to a vendor. The staff recommends purchasing it from Sherwin Industries, Inc. for a cost of $10,989.69. A brief Board discussion ensued.

MOTION

Trustee Shaw made a Motion to approve the purchase of the concrete grinder and not to exceed $10,989.69 as presented and Trustee Wendt seconded the Motion.

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

Yeas: 6 – Kidd, Ashby, Young, Shaw, London, Wendt
Nay: 0 – None
Absent: 0 – None

Motion declared carried.

5. DISCUSSION AND POTENTIAL ACTION REGARDING BIKE TRAIL APPROVAL (PLANNING AND ZONING DIRECTOR RYAN RALEIGH)

Planning and Zoning Director Raleigh explained that they solicited bids for the replacement of concrete on the bike trail just north of West Marion Avenue. There is approximately 70 ft. of concrete that has multiple cracks. Staff recommends approving the bid from Hutchins Excavating for $7,650.00. A Board discussion ensued.

MOTION

Trustee Wendt made a Motion to approve the $7,650.00 bid from Hutchins Excavating as presented and Trustee Kidd seconded the Motion.

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

Yeas: 6 – Kidd, Ashby, Young, Shaw, London, Wendt
Nay: 0 – None
Absent: 0 – None

Motion declared carried.

MOTION

Trustee Wendt made the Motion to move to Closed Session and Trustee Shaw seconded the Motion. All Board members agreed by voice vote.

CONSIDERATION OF MATTERS ARISING FROM CLOSED SESSION

ADJOURNMENT

MOTION

Trustee Wendt made the Motion to adjourn and Trustee Shaw seconded the Motion. All Board members agreed by voice vote, and the meeting was adjourned at 8:57 p.m.

By: *Cheryl Marty*
Village Clerk

CONSENT AGENDA

ITEM 2

PAYABLE TO / INV NO	G/L NUMBER	DESCRIPTION	AMOUNT / DISTR
01 AMAZON CAPITAL SERVICES			1929.82
112726	01-10-917	RUDOLPH MARKET	190.38
112726	01-53-913	PROGRAMMING	48.25
112726	01-53-651	OFFICE SUPPLIES	55.94
112726	01-53-671	BOOKS	1377.98
112726	01-41-613	VEHICLE MAINT SUPPLIES	257.27
01 BENDSEN SIGNS & GRAPHICS, INC			2237.00
1342	01-41-514	SIGN REPAIRS	2237.00
01 BRIAN HICKEY			400.00
112726	01-10-917	SECURITY FOR RUDOLPH MARKET	400.00
01 BITE & BLOOM HOSPITALITY			25000.00
112726	18-00-928-1	TIF GRANT	25000.00
01 BLUE CARDINAL CHEMICAL			1514.17
25101	52-00-652	OP SUPPLIES WET WELLS	1514.17
01 BODINE ELECTRIC			932.36
51063	01-41-579	REPAIR TRAFFIC SIGNAL 51 & COX	932.36
01 DEMCO, INC			212.80
7887085	01-53-671	BOOKS	212.80
01 EBSCO INFORMATION SERVICES			2490.90
91011075136	01-53-671	BOOKS	2490.90
01 FEHR GRAHM ENGINEERING & ENVIR			1359.81
144592	15-00-874-4	WEAVER AVE BRIDGE REHAB	1359.81
01 FOLLETT CONTENT SOLUTIONS LLC			16.14
795924B	01-53-671	BOOKS	16.14
01 CENGAGE LEARNING INC/GALE			487.25
999103775187	01-53-671	BOOKS	67.50
999103784853	01-53-671	BOOKS	194.40
999103784854	01-53-671	BOOKS	159.75
999103792490	01-53-671	BOOKS	65.60
01 GREG HAHN HEATING & AIR CONDIT			1729.00
5729	01-53-511	FALL MAINT	1509.00
5773	01-11-511	FALL MAINT	220.00
01 HERMAN BROHTER FISHERIES INC.			1525.00
137	01-52-617	FISH FOR OAKLAND POND	1525.00
01 CHARLES G HUTCHINS JR			4400.00
8838	01-41-514	GRANT STREET PATCH 1	1000.00
8839	01-41-514	GRANT STREET PATCH 2	3400.00
01 ILLINOIS ENVIRONMENTAL PROTECT			71.16
2610114-1150200	51-00-549	LEAD & COPPER SAMPLING	71.16
01 ILLINOIS DIRECTOR OF			1290.00
112726	01-11-453	J. DANIELS UNEMPLOYMENT 7-1/9-30	1290.00
01 AMEREN ILLINOIS			62372.49
112726	18-00-929	UNDERGROUND ELECTRIC SERV CHAMPION	62372.49
01 ILLINOIS WATER ENVIRONMENT ASS			40.00
3537	52-00-560	MEMBERSHIP DUES	40.00
01 ILLINOIS PUBLIC WORKS MUTUAL A			100.00

PAYABLE TO / INV NO	G/L NUMBER	DESCRIPTION	AMOUNT	DISTR
8031	01-41-549	MEMBERSHIP DUES		100.00
01 JANVRIN PLUMBING INC			21626.00	
7793	51-00-549	SHADOW RIDGE EMERGENT WATER TAP LEA		19700.00
7794	30-00-898-2	INSTALL FOUNTAINS AT DOG PARK		1926.00
01 J GREEN ELECTRIC LLC			4925.00	
2852	01-53-511	CHANGE LIGHTS IN LIBRARY RESTROOMS		1375.00
2853	01-52-512	WIRING FOR POND PUMP AT VETERANS ME		3550.00
01 LOURASH & MAHANNAH EXCAVATING,			3985.00	
I261103216	16-00-893-1	FIELD 3 UPGRADES		3985.00
01 M&M TURF FARM/M&M AG INC.			1174.50	
20281	30-00-898-2	DOG PARK TURF		1022.50
20527	01-52-617	SOD FOR FIELD #4		152.00
01 MENARDS			564.42	
112726	01-52-652	OP SUPPLIES		210.44
112726	01-10-917	RUDOLPH MARKET		162.44
112726	01-52-612	EQUIP MAINT SUPPLIES		17.99
112726	51-00-652	OP SUPPLIES		47.72
112726	01-53-909	PURCHASES FROM DONATION		71.48
112726	01-41-612	EQUIP MAINT SUPPLIES		7.99
112726	01-41-652	OP SUPPLIES		14.99
112726	01-41-653	SMALL TOOLS		26.99
112726	01-53-651	OFFICE SUPPLIES		4.38
01 MIDWEST TAPE, LLC			432.00	
509716491	01-53-537	ADVANCE DIGITAL		432.00
01 MISSISSIPPI LIME COMPANY			5338.31	
CD254889	51-00-656	CHEMICALS LIME		5338.31
01 MOBO TREX LLC			4485.00	
4I0000001364	01-41-579	TRAFFIC LIGHT REPAIRS		4485.00
01 MORGAN DISTRIBUTING, INC.			2282.54	
INV-177776	01-52-655	FUEL		1190.48
INV-177786	01-41-655	FUEL		1092.06
01 MTI DISTRIBUTING, INC			1926.61	
1545386-00	01-52-512	EQUIP MAINT SERVICE		1926.61
01 NAPA AUTO PARTS			84.97	
183216	01-41-612	EQUIP MAINT LEAF VAC		46.54
183399	01-41-612	EQUIP MAINT LEAF VAC		38.43
01 PRAIRIE COMPUTER NETWORK SOLUT			220.00	
1929	01-11-537	MICROSOFT OFFICE 2024		220.00
01 PETALS GIFT SHOP			2036.00	
83129	01-53-471	UNIFORMS		296.00
83281	01-10-917	SHIRTS FOR RUDOLPLH MARKET		1740.00
01 AT & T			1840.15	
112726	52-00-552	783 STVNS CREEK PHONE LINE		465.07
112726	52-00-552	101 HUNDLEY RD PHONE LINE		452.91
112726	52-00-552	440 HUNDLEY RD PHONE LINE		452.91
112726	52-00-552	815 FORSYTH PKWY PHONE LINE		469.26
01 SORLING, NORTHRUP, HANNA, CULL			6625.00	

PAYABLE TO / INV NO	G/L NUMBER	DESCRIPTION	AMOUNT	DISTR
241319	01-11-533	OCT '26 LEGAL SERVICES		6625.00
01 SPEED LUBE			129.40	
00011-12802	01-41-513	VEHICLE MAINT SERVICE		129.40
01 STOLLEY TERMITE & PEST CONTROL			110.00	
112726	01-11-511	VH MONTLY BUG SPRAY		45.00
112726-1	01-53-511	LIB MONTHLY BUG SPRAY		65.00
01 SVENDSEN FLORIST			75.00	
40382	01-10-929	FLOWERS FOR K. TAYLOR		75.00
01 THIRD MILLENNIUM ASSOCIATES, I			457.05	
35206	51-00-549-1	W/S BILLING SERVICES FOR 12-1 BILLS		228.52
35206	52-00-549-1	W/S BILLING SERVICES FOR 12-1 BILLS		228.53
01 ULINE, INC			394.50	
215754361	01-52-654	JANITORIAL SUPPLIES		394.50
01 UTILITY SUPPLY OF AMERICA, INC			1226.10	
INV01215670	52-00-612	EQUIP MAINT		623.70
INV01215670	51-00-656	LAB CHEMICALS		602.40
01 US POSTAL SERVICE (CAPS)			818.53	
112726	51-00-549-1	POSTAGE FOR W/S 12-1 BILLS		409.26
112726	52-00-549-1	POSTAGE FOR W/S 12-1 BILLS		409.27
01 VILL OF FORSYTH			150.00	
112726	01-11-571	W/S UTILITIES 10-20-26 TO 11-20-26		150.00
01 WATER SOLUTIONS UNLIMITED, INC			2861.43	
7623676	51-00-656	CHEMICALS		2861.43
01 WATTS COPY SYSTEM			468.70	
43507464	01-11-512	OCT '26 VH & PW COPIER RENTAL		319.06
43507464	01-41-512	OCT '26 VH & PW COPIER RENTAL		149.64
01 WILLIAM RUSSELL STUART			120.00	
112726	01-11-547	936 WEAVER RD ELECTRIC INSPECT		60.00
112726	01-11-547	800 JACOBS WAY ELECTRIC INSPECT		60.00
** TOTAL CHECKS TO BE ISSUED			172464.11	

FUND / INV NO	G/L NUMBER	DESCRIPTION	AMOUNT	DISTR
GENERAL FUND			42883.69	
MOTOR FUEL TAX FUND			1359.81	
HOTEL/MOTEL TAX FUND			3985.00	
TIF DISTRICT FUND			87372.49	
CAPITAL PROJECT FUND			2948.50	
WATER OPERATIONS			29258.80	
SEWER OPERATIONS			4655.82	
*** GRAND TOTAL ***			172464.11	
TOTAL FOR REGULAR CHECKS:			167,125.80	
TOTAL FOR DIRECT PAY VENDORS:			5,338.31	

ADMINISTRATION REPORTS

OLD BUSINESS

ITEM 1

DRAFT

2027 BUDGET & 5 – YEAR (2027-2031) CAPITAL PLANNING MEETING

~~1st Draft November 17, 2026, Village Board Meeting~~

2nd Draft December 1, 2026 (with Public Hearing)

BUDGET NARRATIVE

The Village of Forsyth fiscal year begins January 1, 2027, and runs through December 31, 2027. As a whole the total budgeted revenues (including interfund transfers) for 2027 are anticipated to be $14,794,369.00. As a whole the total budgeted expenses (including interfund transfers) for 2027 are anticipated to be $19,669,869.00. As a whole the total budgeted end fund balance is anticipated to be $11,662,548.31 at the end of 2027.

For 2027, using interfund transfers, the Village will move $2,395,403.00 into the Capital Project Fund from the General Fund. The Village will move $125,000.00 into the Sewer Fund Capital from the General Fund. These transfers are for current 2027 capital projects andhalf of the 2028 future capital projects. Making the grand total interfund transfers $2,520,403.00.

The General Fund total revenues budgeted for 2027 are anticipated to be $7,385,152.00. The General Fund total expenses budgeted for 2027 are anticipated to be $8,875,628.00 (that includes interfund transfers). The general fund balance is anticipated to be $3,410,132.20 at the end of 2027. There's no change to salaries for the elected officials (which include the mayor and trustees) per Village Board meeting held on October 21, 2026 There will be no review of wages for the elected officials until fall of 2028. 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 2027 are anticipated to be $890,300.00. The total expenses budgeted for 2027 are anticipated to be $2,904,850.00. The MFT fund balance is anticipated to be $176,512.09 at the end of 2027.

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 2027 are anticipated to be $550,000.00 The total expenses budgeted for 2027 are anticipated to be $228,950.00 The hotel/motel fund balance is anticipated to be $2,457,914.29 at the end of 2027.

The TIF Fund total revenues budgeted for 2027 are anticipated to be $905,203.00. The total expenses budgeted for 2027 are anticipated to be $770,591.00. The TIF fund balance is anticipated to be $1,433,185.82 at the end of 2027.

The Capital Fund total revenues budgeted for 2027 are anticipated to be $2,799,224.00 (that includes interfund transfers). The total expenses budgeted for 2027 are anticipated to be $3,945,550.00. The Capital Fund balance is anticipated to be $1,376,001.60 at the end of 2027.

The Economic Development Fund total revenues budgeted for 2027 are anticipated to be $26,690.00. The total expenses budgeted for 2027 are anticipated to be $480,000.00 (that includes interfund transfers). The Economic Development Fund balance is anticipated to be $161,761.97 at the end of 2027.

The Forsyth Family Sports and Nature Park (FFSNP) Fund total revenues budgeted for 2027 are anticipated to be $60,000.00. The total expenses budgeted for 2027 are anticipated to be $485,000.00. The FFSNP fund balance is anticipated to be $1,900,648.28 at the end of 2027.

The Water Fund total revenues budgeted for 2027 are anticipated to be $1,504,000.00. The total expenses budgeted for 2027 are anticipated to be $1,310,550.00. The water fund balance is anticipated to be $340,736.83 at the end of 2027.

The Sewer Fund total revenues budgeted for 2027 are anticipated to be $673,800.00. The total expenses budgeted for 2027 are anticipated to be $668,750.00 (that includes interfund transfers). The sewer fund balance is anticipated to be $405,655.23 at the end of 2027.

Major budgeted items for projects in 2027 include: Streets; New leaf vac, Woodland Hills Rehabilitation, Annual Pavement, Moon & Elwood Street sidewalk improvements, Barnett Ave. Reconstruction US Rt. 51 Median/intersection improvements (completed but waiting for final invoice from IDOT). Parks; Parking Lot D (veterans area), Resurfacing pickleball & basketball courts, and M/F grade school bike path (completed but waiting for final invoice from IDOT). Water; Beginning stages for undersized water main replacement. Sports Nature Park; Beginning stages for water main, sewer, and storm sewer extensions.

Table of Contents	1
Budget Narrative …….	2
Budget Recap Summary by Funds …….	3
General Financial Information …….	6
5 Year Capital Plan Summary …….	7
General Fund Revenues and Descriptions ……..	12
Legislative Department; Narrative, Expenses, and Descriptions……..	15
Administrative Department; Narrative, Expenses, and Descriptions …….	18
Public Works Dept. Narrative (for streets, parks, water and sewer)…….	22
Street Department; Expenses and Descriptions ……..	23
Park Department; Expenses and Descriptions ……	26
Library Department; Narrative, Expenses and Descriptions ……	29
General Fund Total Historical Recap; For Revenues and Expenses ……	33
Motor Fuel Tax Department Fund; Narrative, Revenues, Expenses and Descriptions…….	34
Hotel/Motel Tax Department Fund; Narrative, Revenues, Expenses and Descriptions…….	37
TIF District Department Fund; Narrative, Revenues, Expenses and Descriptions……	40
Capital Project Department Fund; Narrative, Revenues, Expenses and Descriptions……..	43
Economic Devel. Department Fund; Narrative, Revenues, Expenses and Descriptions……	48
Forsyth Family Sports & Nature Park Department Fund; Narrative, Revenues, Expenses and Descriptions	51
Water Department Fund: Revenues, Expenses and Descriptions…….	54
Sewer Department Fund; Revenues, Expenses and Descriptions…….	57
Current Budget Revenues and Expense Highlights ……..	60
Total Budget Revenue Historical Recap……..	61
Total Budget Expenses Historical Recap…….	62
Total Budget Revenues and Expenses Historical Recap Summary …….	63

General Funds:	Estimated Ending Balance for 2026	Anticipated Revenues: for 2027	Other Financing Sources Interfund Transfers In for 2027	Estimated Total Funds/Resources Available	Proposed Expenses for 2027	Other Financing Sources Interfund Transfers Out for 2027	Estimated Ending Balance for 2027	Estimated Variance Between Beginning/Ending Balance for 2027
(Depts.:)								
Legislative					$ 199,525.00			
Administration					$ 3,111,300.00	$ 2,520,403.00		
Street					$ 1,243,000.00			
Park & Recreation					$ 1,056,000.00			
Library					$ 745,400.00			
General Fund Totals:	**$ 4,900,608.20**	**$ 7,385,152.00**	**$0.00**	**$ 12,285,760.20**	**$ 6,355,225.00**	**$ 2,520,403.00**	**$ 3,410,132.20**	**$ (1,490,476.00)**
6 Months Reserve (less capital & interfund Transfers)							$ 3,177,613.00	
General Fund Total Less Reserve:							$ 232,519.20	

Special Revenue Fund:	Estimated Ending Balance for 2026	Anticipated Revenues: for 2027	Other Financing Sources Interfund Transfers In for 2027	Estimated Total Funds/Resources Available	Proposed Expenses for 2027	Other Financing Sources Interfund Transfers Out for 2027	Estimated Ending Balance for 2027	Estimated Variance Between Beginning/Ending Balance for 2027
Motor Fuel Tax Totals:	**$ 2,191,062.09**	**$ 890,300.00**	**$0.00**	**$ 3,081,362.09**	**$2,904,850.00**	**$0.00**	**$ 176,512.09**	**$ (2,014,550.00)**
3 Months Reserve (based upon revenues)							$ 222,575.00	
MFT Fund Total Less Reserve:							$ (46,062.91)	

Special Revenue Fund:	Estimated Ending Balance for 2026	Anticipated Revenues: for 2027	Other Financing Sources Interfund Transfers In for 2027	Estimated Total Funds/Resources Available	Proposed Expenses for 2027	Other Financing Sources Interfund Transfers Out for 2027	Estimated Ending Balance for 2027	Estimated Variance Between Beginning/Ending Balance for 2027
Hotel/Motel Tax Fund:	**$ 2,136,864.29**	**$ 550,000.00**	**$0.00**	**$ 2,686,864.29**	**$ 228,950.00**	**$0.00**	**$ 2,457,914.29**	**$ 321,050.00**
No Reserve							$0.00	
Hotel/Motel Tax Fund Total Less Reserve:							$ 2,457,914.29	

Special Revenue Fund:	Estimated Ending Balance for 2026	Anticipated Revenues: for 2027	Other Financing Sources Interfund Transfers In for 2027	Estimated Total Funds/Resources Available	Proposed Expenses for 2027	Other Financing Sources Interfund Transfers Out for 2027	Estimated Ending Balance for 2027	Estimated Variance Between Beginning/Ending Balance for 2027
TIF District Fund	**$ 1,298,573.82**	**$ 905,203.00**	**$0.00**	**$ 2,203,776.82**	**$ 770,591.00**	**$0.00**	**$ 1,433,185.82**	**$ 134,612.00**
No Reserve							$0.00	
TIF District Fund Total Less Reserve:							$ 1,433,185.82	

Special Revenue Fund:	Estimated Ending Balance for 2026	Anticipated Revenues: for 2027	Other Financing Sources Interfund Transfers In for 2027	Estimated Total Funds/Resources Available	Proposed Expenses for 2027	Other Financing Sources Interfund Transfers Out for 2027	Estimated Ending Balance for 2027	Estimated Variance Between Beginning/Ending Balance for 2027
Capital Project Fund:	**$ 2,522,327.60**	**$ 403,821.00**	**$ 2,395,403.00**	**$ 5,321,551.60**	**$ 3,945,550.00**	**$0.00**	**$ 1,376,001.60**	**$ (1,146,326.00)**
No Reserve							$0.00	
Capital Project Fund Total Less Reserve:							$ 1,376,001.60	

	Estimated Ending Balance	Anticipated Revenues:	Other Financing Sources Interfund Transfers In	Estimated Total Funds/Resources	Proposed Expenses	Other Financing Sources Interfund Transfers Out	Estimated Ending Balance	Estimated Variance Between Beginning/Ending Balance
Special Revenue Fund:	**for 2026**	**for 2027**	**for 2027**	**Available**	**for 2027**	**for 2027**	**for 2027**	**for 2027**
Economic Devel. Fund:	**$ 615,071.97**	**$ 26,690.00**	**$0.00**	**$ 641,761.97**	**$480,000.00**	**$0.00**	**$ 161,761.97**	**$ (453,310.00)**
No Reserve							$0.00	
Economic Devel. Fund Total Less Reserve:							$ 161,761.97	

	Estimated Ending Balance	Anticipated Revenues:	Other Financing Sources Interfund Transfers In	Estimated Total Funds/Resources	Proposed Expenses	Other Financing Sources Interfund Transfers Out	Estimated Ending Balance	Estimated Variance Between Beginning/Ending Balance
Special Revenue Fund:	**for 2026**	**for 2027**	**for 2027**	**Available**	**for 2027**	**for 2027**	**for 2027**	**for 2027**
Forsyth Family Sports & Nature Park Fund	**$ 2,325,648.28**	**$ 60,000.00**	**$ -**	**$ 2,385,648.28**	**$485,000.00**	**$0.00**	**$ 1,900,648.28**	**$ (425,000.00)**
No Reserve							$0.00	
FFSNP Fund Total Less Reserve:							$ 1,900,648.28	

	Estimated Ending Balance	Anticipated Revenues:	Other Financing Sources Interfund Transfers In	Estimated Total Funds/Resources	Proposed Expenses	Other Financing Sources Interfund Transfers Out	Estimated Ending Balance	Estimated Variance Between Beginning/Ending Balance
Enterprise Fund:	**for 2026**	**for 2027**	**for 2027**	**Available**	**for 2027**	**for 2027**	**for 2027**	**for 2027**
Water	**$ 147,286.83**	**$ 1,504,000.00**	**$ -**	**$ 1,651,286.83**	**$ 1,310,550.00**	**$ -**	**$ 340,736.83**	**$ 193,450.00**
Water 3 Months Reserve (less capital & IEPA loan payments)							$ 327,637.50	
Water Fund Total Less Reserve:							$ 13,099.33	

	Estimated Ending Balance	Anticipated Revenues:	Other Financing Sources Interfund Transfers In	Estimated Total Funds/Resources	Proposed Expenses	Other Financing Sources Interfund Transfers Out	Estimated Ending Balance	Estimated Variance Between Beginning/Ending Balance
Enterprise Fund:	**for 2026**	**for 2027**	**for 2027**	**Available**	**for 2027**	**for 2027**	**for 2027**	**for 2027**
Sewer	**$ 400,605.23**	**$ 548,800.00**	**$125,000.00**	**$ 1,074,405.23**	**$ 668,750.00**	**$ -**	**$ 405,655.23**	**$ 5,050.00**
Sewer 3 Months Reserve (less capital)							$ 167,187.50	
Sewer Fund Total Less Reserve:							$ 238,467.73	

	Estimated Ending Balance	Anticipated Revenues:	Other Financing Sources Interfund Transfers In	Estimated Total Funds/Resources	Proposed Expenses	Other Financing Sources Interfund Transfers Out	Estimated Ending Balance	Estimated Variance Between Beginning/Ending Balance
	for 2026	**for 2027**	**for 2027**	**Available**	**for 2027**	**for 2027**	**for 2027**	**for 2027**
All Funds Total:	**$ 16,538,048.31**	**$ 12,273,966.00**	**$2,520,403.00**	**$ 31,332,417.31**	**$ 17,149,466.00**	**$ 2,520,403.00**	**$ 11,662,548.31**	**$ (4,875,500.00)**
Less Reserves:							$ 3,895,013.00	
All Funds Total Less Reserves:							$ 7,767,535.31	

	Transfer To	Transfer To	Transfer To	Transfer To	Transfer To	Transfer To	Transfer To	Transfer To	Transfer To	
	General Fund:	Motor Fuel Fund:	Hotel/Motel Fund:	TIF District Fund:	Capital Project Fund:	Economic Devel. Fund:	Forsyth Family Sports & Nature Park Fund	Water Fund:	Sewer Fund:	Total:
Transfer From General Fund:	$0	$0	$0	$0	$ 2,395,403	$0	$0	$0	$ 125,000	$ 2,520,403
Transfer From Motor Fuel Fund:	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer From Hotel/Motel Fund:	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer From TIF District Fund:	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer From Capital Project Fund:	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer From Economic Devel. Fund:	$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
Transfer From Water Fund:	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer From Sewer Fund:	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total:	$0	$0	$0	$0	**$ 2,395,403**	$0	$0	$0	**$125,000**	**$ 2,520,403**

	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
Assessed Valuation	$154.205M	$162.253M	$162.253M	$162.253M	$162.253M
Village Tax Rate	0.28366	0.28281	0.28281	0.28281	0.28281
Debt Limit	$ 13,300,181	$ 13,994,321	$ 13,994,321	$ 13,994,321	$ 13,994,321
Amount Available	$ 13,300,181	$ 13,994,321	$ 13,994,321	$ 13,994,321	$ 13,994,321

5 - Year Capital Improvement Plan (2027 - 2031)

Dept	Project Description	2027	2028	2029	2030	2031
Administration	Village Hall Board Room Meeting Table and Chairs Replacement	$ 16,000				
Administration	Reseal Village Hall Parking Lot			$ 10,000		
Total Administration Projects		**$ 16,000**		**$ 10,000**		

5 - Year Capital Improvement Plan (2027 - 2031)

Dept	Project Description	2027	2028	2029	2030	2031
Streets	Leaf Vac Replacement (one)	$ 120,000				
Streets	Truck purchase		$ 60,000			
Streets	Tractor	$ 65,000				
Streets	Woodland Hills Rehabilitation; July 2, 2024 design Eng. services agreement $106,000 ($64,000 projected left on agreement) + 2027 Eng. bidding service $10,000 + 2027 Observation & Construction estimated $1,500,000 = $1,574,000 (includes shared path).	$ 1,574,000				
Streets	Hickory Point Estates Rehabilitation Annual Payment Rehabilitation Program; design Eng. 2029 $90,000. Bidding 2029 $10,000 + construction & observation 2030 $1,080,000 = $1,090,000.			$ 90,000	$ 1,090,000	
Streets	Stevens Creek Estates (south) Rehabilitation; 2027 design Eng. services $110,000. 2028 bidding services $10,000 + construction & observation $1,800,000 = $1,810,000.		$ 110,000	$ 1,810,000		
Streets	Colonial Manor/Moon Street and Home/Akers Rehabilitation 2029 design Eng. $82,000. 2028 bidding services $10,000 + 2030 construction & observation Colonial Manor/Moon Street $880,000 + Home/Akers $145,000 = $1,035,000			$ 82,000	$ 1,035,000	
Streets	Cox Street Extension Road & Utilities: 2030 Design Eng. Services $140,000. 2031 Bidding, Construction & Observation $6,500,000 (In Prairie Winds Cox Street to Sawyer)				$ 140,000	$ 6,500,000
Streets	Annual Pavement Maintenance Program; design Eng., bidding services & construction/observation :2027(w. weaver rd.) ,2028,2029,2030,2031.	$ 200,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Streets	Wood Chipper	$ 60,000				
Total Street Projects		**$ 2,019,000**	**$ 220,000**	**$ 2,032,000**	**$ 2,315,000**	**$ 6,550,000**

5 - Year Capital Improvement Plan (2027 - 2031)

Dept	Project Description	2027	2028	2029	2030	2031
Parks	Mower Replacement	$ 40,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
Parks	Field Rack (Groomer)		$ 25,000			
Parks	Golf Cart/Gator			$ 25,000		
Parks	Park Signs w/landscaping			$ 100,000	$ 100,000	
Parks	Maroa-Forsyth Grade School Bike Path (design Eng., bidding services, land acquisition, construction & observation)	$ 638,550				
Parks	New Playground Equipment (Library Pocket Park)			$ 300,000		
Parks	Upgrade Tennis Court Lightning	$ 275,000				
Parks	Parking Lot Resurfacing & Maintenance (design, bidding, construction & observation); 2027 lot D (Veteran's Pavilion) Parking Lot Drainage Improvements & Resurfacing Design & Bidding $30,000 + Construction & Observation $230,000 = $260,000. 2029 Parking lot B (tennis/pickleball/pavilions) and Parking lot C (Diamonds 4 & 5); 2029 Resurfacing & Maintenance Design & Bidding $70,000 + Construction & Observation $800,000 = $870,000.	$ 260,000		$ 870,000		
Parks	Master Plan Preparation Prairie Winds Park Improvements (pickleball/pond) (Forsyth Parks & Recreation Master Plan addition)	$ 75,000				
Parks	Sawyer Rd Drainage Improvements Prairie Winds Park Improvements (Design & Bidding)				$ 150,000	
Parks	Prairie Winds Park - Pickleball Court, Parking Lot, Restrooms, Pavilion, Bleachers with covers				$ 1,000,000	
Parks	Resurface Pickleball & Basket Ball Court	$ 80,000				
Parks	Eagle Ridge and Montezuma Playground Concreate Repairs	$ 40,000				
Parks	Security Cameras	$ 21,000				
Parks	Bike Path in Prairie Winds Behind School				$ 400,000	
Parks	Run Electric in Prairie Winds for lights on bike trail (cox to school and bike path behind school) and aerators for pond(s) in Prairie Winds	$ 100,000				
Total Park Projects		**$ 1,529,550**	**$ 55,000**	**$ 1,325,000**	**$ 1,680,000**	**$ 30,000**

5 - Year Capital Improvement Plan (2027 - 2031)

Dept	Project Description	2027	2028	2029	2030	2031
Library	Repairs to Library Parking Lot (east side behind the library) area around the handicap parking stall	$ 40,000				
Library	New Flooring for Main Library with moving shelving etc. and acoustics			$ 200,000.00		
Total Library Projects		**$ 40,000**	**$ -**	**$ 200,000**	**$ -**	**$ -**

5 - Year Capital Improvement Plan (2027 - 2031)

Dept	Project Description	2027	2028	2029	2030	2031
Water (using General Fund $)	Undersized Water Main Replacement (Design, Permitting, Legal, & IEPA Loan App. Services)	$ 201,000				
Water (using General Fund $)	Undersized Water Main Replacement (2027 Bidding, 2028 Construction, & Observation)	$ 20,000	$ 2,025,000			
Water (using General Fund $)	Auto flush Fire Hydrants		$ 45,000			
Water (using General Fund $)	Insert Hydrant Valves	$ 45,000				
Water (using General Fund $)	Decatur Water Connection: 2026 Design $75,000 and 2027 Construction $325,000	$ 75,000	$ 325,000			
Total Water Projects		**$ 341,000**	**$ 2,395,000**	**$ -**	**$ -**	**$ -**
	Grand Total General Fund	**$ 3,945,550**	**$ 2,670,000**	**$ 3,567,000**	**$ 3,995,000**	**$ 6,580,000**

5 - Year Capital Improvement Plan (2027 - 2031)

Dept	Project Description	2027	2028	2029	2030	2031
MFT	Moon, Smith & Elwood Streets Sidewalk Improvements; 2025 design Eng. Services $40,000 + 2025 bidding services $10,000 + construction & observation $380,000 = $430,000	$ 430,000				
MFT	Barnett Ave. Reconstruction (Land Acquisition)	$ 50,000				
MFT	Barnett Ave. Reconstruction (Design & Bidding)	$ 37,650				
MFT	Barnett Ave. Reconstruction $1,654,000 Construction & Observation. **This project has been approved for $1,169,600 in Federal STU funds from construction through DUATS in State FY25 (July 2024 to June 2025) Grant funds must be supplemented with 20% Local match.**	$ 1,654,000				
MFT	Route 51 Street Signs (lighted)	$ 135,000				
MFT	Weaver Road/ Route 51 Camera	$ 50,000				
MFT	US RT 51 Median & Intersections Improvements construction. Resolution 1-2024 on 01/16/2024	$ 548,200				
Total MFT Projects		**$ 2,904,850**	**$ -**	**$ -**	**$ -**	**$ -**

5 - Year Capital Improvement Plan (2027 - 2031)

Dept	Project Description	2027	2028	2029	2030	2031
Hotel/Motel	Disc Golf Course Updates	$ 15,000				
Hotel/Motel	Diamond Updates	$ 75,000	$ 25,000	$ 25,000		
Hotel/Motel	Main Park Concession Stand Pavilion and Restrooms Complex			$ 500,000		
Total Hotel/Motel Projects		**$ 90,000**	**$ 25,000**	**$ 525,000**	**$ -**	**$ -**

5 - Year Capital Improvement Plan (2027 - 2031)

Dept	Project Description	2027	2028	2029	2030	2031
Economic Development	Crawford's Gym Infrastructure	$ 400,000				
Total Economic Development Projects		**$ 400,000**	**$ -**	**$ -**	**$ -**	**$ -**

5 - Year Capital Improvement Plan (2027 - 2031)

Dept	Project Description	2027	2028	2029	2030	2031
Sports Nature Park Fund (Parks)	Trail and parking lot Lighting (including electrical to area)	$ 340,000				
Sports Nature Park Fund (Parks)	Main Extension Ph1 gets to splash pad and pavilion (2027 Design, Permitting, & Bidding services).	$ 45,000				
Sports Nature Park Fund (Parks)	Water Main Extension Ph1 gets to splash paid and pavilion (2028 Construction & Observation).	$ -	$ 275,000			
Sports Nature Park Fund (Parks)	Sanitary Sewer Extension Ph1 gets to splash pad and pavilion (2026 Design, Permitting & 2027 Bidding services)	$ 90,000				
Sports Nature Park Fund (Parks)	Sanitary Sewer Extension Ph1 gets to splash pad and pavilion (2028 Construction & Observation)		$ 350,000			
Sports Nature Park Fund (Parks)	Sanitary Storm Sewer Extension (2027 Design, Permitting & Bidding services)	$ 10,000				
Sports Nature Park Fund (Parks)	Sanitary Storm Sewer Extension (2028 Construction & Observation)		$ 50,000			
Sports Nature Park Fund (Parks)	Electric & Gas Utility Extensions (Construction)			$ 50,000		
Total Sports & Nature Park Projects		**$ 485,000**	**$ 675,000**	**$ 50,000**	**$ -**	**$ -**

5 - Year Capital Improvement Plan (2027 - 2031)

Dept	Project Description	2027	2028	2029	2030	2031
Sewer	New SCADA Communications	$ 125,000				
Total Sewer Projects		**$ 125,000**	**$ -**	**$ -**	**$ -**	**$ -**

TOTAL OF ALL CAPITAL:	**$ 7,950,400**	**$ 3,370,000**	**$ 4,142,000**	**$ 3,995,000**	**$ 6,580,000**

Potential Future Capital Improvement List

Dept:	Project Description:	Projected Amount:	Date when Projected Amount was updated:	Projected Amount by:
Parks	Land Purchase North of Count 20	$ 85,000	9/23/2026	Public Works Director
Library	Generator	$ 120,000	9/23/2026	Public Works Director
		$ 205,000		

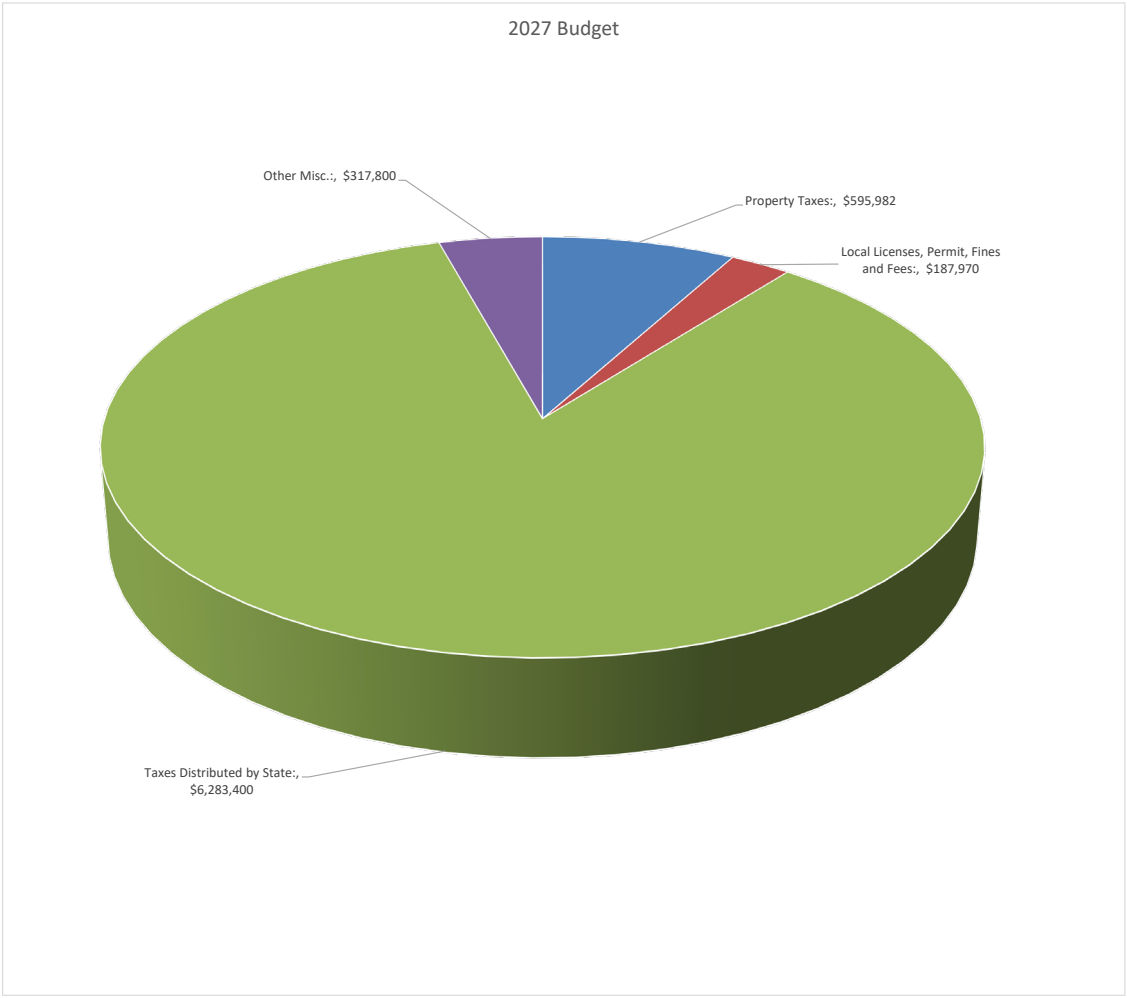
Dept:	Project Description:	Projected Amount:	Date when Projected Amount was updated:	Projected Amount by:
MFT	Weaver Rd Pedestrian Cross Walk over bridge (design 2026) and Maintenance Work	$ 1,550,246	9/15/2026	Fehr Graham Eng.
		$ 1,550,246		

Dept:	Project Description:	Projected Amount:	Date when Projected Amount was updated:	Projected Amount by:
Sports Nature Park Fund (Parks)	Water Main Extension Ph2 Extends to ball diamonds (Design, Permitting, & Bidding services).	$ 36,000	9/23/2026	Chastain
Sports Nature Park Fund (Parks)	Water Main Extension Ph2 extends to ball diamonds (Construction & Observation).	$ 220,000	9/23/2026	Chastain
Sports Nature Park Fund (Parks)	Sanitary Sewer Extension Ph2 extends to ball diamonds (Design, Permitting & Bidding services)	$ 36,000	9/23/2026	Chastain
Sports Nature Park Fund (Parks)	Sanitary Sewer Extension Ph2 extends to ball diamonds (Construction & Observation).	$ 139,000	9/23/2026	Chastain
Sports Nature Park Fund (Parks)	Splash Pad Mechanical & Restroom Pavilion Structure (design & bidding)	$ 70,000	9/23/2026	AEX/Chastain
Sports Nature Park Fund (Parks)	Splash Pad Mechanical & Restroom Pavilion Structure (construction & observation)	$ 750,000	9/23/2026	AEX/Chastain
Sports Nature Park Fund (Parks)	Restroom & Open Pavilion Structure (design & bidding)	$ 95,000	9/23/2026	AEX/Chastain
Sports Nature Park Fund (Parks)	Restroom & Open Pavilion Structure (construction & observation)	$ 750,000	9/23/2026	AEX/Chastain
Sports Nature Park Fund (Parks)	Parking Lot Lighting (design & bidding)	$ 10,000	9/23/2026	AEX/Chastain
Sports Nature Park Fund (Parks)	Parking Lot Lighting (construction & observation)	$ 110,000	9/23/2026	AEX/Chastain
Sports Nature Park Fund (Parks)	Phase 1 Playground and 50 Parking Spaces (design & bidding) remaining of agreement	$ 126,000	10/6/2026	Chastain
Sports Nature Park Fund (Parks)	Playground Equipment, Surfacing & Installation (construction & observation)	$ 2,000,000	10/6/2026	Chastain
Sports Nature Park Fund (Parks)	Splash Pad (design & AEX MEP design for equipment/layout)	$ 200,000	10/6/2026	Chastain
Sports Nature Park Fund (Parks)	Splash Pad Equipment (construction & observation)	$ 2,000,000	10/6/2026	Chastain
Sports Nature Park Fund (Parks)	50 Parking Spaces Phase 1 (construction & observation)	$ 370,000	9/23/2026	Chastain
Sports Nature Park Fund (Parks)	50 Parking Spaces Phase 2 (design & bidding)	$ 50,000	9/23/2026	Chastain
Sports Nature Park Fund (Parks)	50 Parking Spaces Phase 2 (construction & observation)	$ 382,510	9/23/2026	Chastain
Sports Nature Park Fund (Parks)	50 Parking Spaces Phase 3 (design & bidding)	$ 50,000	9/23/2026	Chastain
Sports Nature Park Fund (Parks)	50 Parking Spaces Phase 3 (construction & observation)	$ 393,000	9/23/2026	Chastain
		$ 7,787,510.00		

General Fund (01)

Account Number	*Revenues:* Description	2026 Budget	2026 Estimated	2027 Budget	2026 Estimated 2027 Budget % Change	2026 Estimated 2027 Budget $ Change
01-00-311-1	Property Tax Corporate	$ 227,869	$ 227,884	$ 239,034	5%	$ 11,150
01-00-311-2	Property Tax Police	$ 97,646	$ 97,660	$ 102,431	5%	$ 4,771
01-00-311-3	Property Tax FICA	$ 11,119	$ 11,131	$ 11,661	5%	$ 530
01-00-311-4	Property Tax Audit	$ 15,735	$ 15,739	$ 16,508	5%	$ 769
01-00-311-5	Property Tax Insurance	$ 35,667	$ 35,679	$ 37,415	5%	$ 1,736
01-00-311-6	Property Tax IMRF	$ 16,175	$ 16,177	$ 16,965	5%	$ 788
01-00-311-7	Property Tax Street Lighting	$ 52,450	$ 52,456	$ 55,025	5%	$ 2,569
01-00-311-8	Property Tax Unemployment	$ 2,139	$ 2,142	$ 2,243	5%	$ 101
01-00-321	Liquor License	$ 24,500	$ 39,500	$ 39,500	0%	$ -
01-00-322	Cannabis License	$ 3,500	$ 3,500	$ 3,500	0%	$ -
01-00-323	Video Gaming License	$ -	$ 1,500	$ 3,000	100%	$ 1,500
01-00-325	Franchise Fees	$ 94,000	$ 90,000	$ 94,000	4%	$ 4,000
01-00-331	Building Permit Fees	$ 7,200	$ 7,200	$ 7,200	0%	$ -
01-00-334	HVAC/Mechanical Permit Fees	$ 600	$ 1,000	$ 720	-28%	$ (280)
01-00-336	Land Disturbance Permit Fees	$ 100	$ 350	$ 350	0%	$ -
01-00-337	Golf Cart Permit Fees	$ 3,000	$ 3,000	$ 3,000	0%	$ -
01-00-339	Other Permit/Administrative Fees	$ 4,500	$ 3,000	$ 4,500	50%	$ 1,500
01-00-341	State Income Tax	$ 750,000	$ 750,000	$ 780,000	4%	$ 30,000
01-00-342	Replacement Tax	$ 4,700	$ 3,300	$ 3,400	3%	$ 100
01-00-344	Grants	$ 7,000	$ 7,300	$ 7,300	0%	$ -
01-00-345	Sales Tax	$ 2,710,000	$ 3,000,000	$ 3,000,000	0%	$ -
01-00-345-1	Non Home Rule Sales Tax	$ 1,125,000	$ 1,250,000	$ 1,260,000	1%	$ 10,000
01-00-345-2	Non Home Rule Sales Tax (School)	$ 1,125,000	$ 1,190,000	$ 1,200,000	1%	$ 10,000
01-00-345-3	Sales Tax-Local Use	$ 74,000	$ 32,700	$ 32,700	0%	$ -
01-00-345-4	Cannabis Sales Tax	$ 100,000	$ -	$ -	0%	$ -
01-00-346	Road & Bridge Tax	$ 114,700	$ 114,700	$ 114,700	0%	$ -
01-00-359	Other Fines	$ 500	$ -	$ -	0%	$ -
01-00-360	Electrical Inspection Fees	$ 3,000	$ 4,000	$ 4,000	0%	$ -
01-00-374	Plan Review Fees	$ 8,000	$ 2,000	$ 2,000	0%	$ -
01-00-375	Library Fines/Fees	$ 3,000	$ 3,000	$ 3,000	0%	$ -
01-00-378	Veterans Memorial Bricks	$ -	$ 3,500	$ 500	-86%	$ (3,000)
01-00-381	Interest Income	$ 240,000	$ 225,000	$ 220,000	-2%	$ (5,000)
01-00-382-2	Diamond Rental Fees	$ 16,000	$ 16,000	$ 16,000	0%	$ -
01-00-382-3	Comm. Room Rental Fees	$ 7,200	$ 7,200	$ 7,200	0%	$ -
01-00-383	Donations	$ -	$ 11,000	$ -	-100%	$ (11,000)
01-00-385	Forsyth Family Fest	$ 3,000	$ 3,445	$ 3,500	2%	$ 55
01-00-385-1	Farmers Market/Rudolph Events	$ 2,000	$ 2,000	$ 2,000	0%	$ -
01-00-387	Farm Income	$ 60,000	$ 60,000	$ 60,000	0%	$ -
01-00-388	Land Lease	$ 4,800	$ 4,800	$ 4,800	0%	$ -
01-00-389	Miscellaneous Income	$ 19,000	$ 19,000	$ 19,000	0%	$ -
01-00-390	Event Sponsors	$ 6,000	$ 8,000	$ 8,000	0%	$ -
	Total GF Revenues:	**$ 6,979,100**	**$ 7,324,863**	**$ 7,385,152**	**1%**	$ 60,289

	2024	2025
Total General Fund Revenues for the prior two years:	$ 6,907,950	$ 6,967,783



	2026 Budget	2026 Estimated	2027 Budget	2026 Estimated 2027 Budget % Change	2026 Estimated 2027 Budget $ Change
Property Taxes:	$ 573,500	$ 573,568	$ 595,982	4%	$ 22,414
Local Licenses, Permit, Fines and Fees:	$ 175,100	$ 179,750	$ 187,970	5%	$ 8,220
Taxes Distributed by State:	$ 5,895,700	$ 6,233,300	$ 6,283,400	1%	$ 50,100
Other Misc.:	$ 334,800	$ 336,745	$ 317,800	-6%	$ (18,945)
	$ 6,979,100	**$ 7,323,363**	**$ 7,385,152**	1%	$ 61,789

	2024	2025
Total General Fund Revenues for the prior two years:	$ 6,907,950	$ 6,967,783

General Fund Revenues

Code Number:	Code Number Name:	Code Description:
01-00-311-1	Property Tax Corporate	Property Tax Levy 4.9% increase
01-00-311-2	Property Tax Police	Property Tax Levy 4.9% increase
01-00-311-3	Property Tax FICA	Property Tax Levy 4.9% increase
01-00-311-4	Property Tax Audit	Property Tax Levy 4.9% increase
01-00-311-5	Property Tax Insurance	Property Tax Levy 4.9% increase
01-00-311-6	Property Tax IMRF	Property Tax Levy 4.9% increase
01-00-311-7	Property Tax Street Lighting	Property Tax Levy 4.9% increase
01-00-311-8	Property Tax Unemployment	Property Tax Levy 4.9% increase
01-00-321	Liquor License	Yearly Liquor License Fees
01-00-322	Cannabis License	Yearly Cannabis License ($3,500 per license)
01-00-323	Video Gaming License	Yearly Video Gaming License ($1,500 per license)
01-00-325	Franchise Fees	Franchise Fees
01-00-331	Building Permit Fees	Building Permit Fees
01-00-334	HVAC/Mechanical Permit Fees	HVAC/Mechanical Permit Fees $120 each times 5 = $6000
01-00-336	Land Disturbance Permit Fees	Land Disturbance Permit Fees
01-00-337	Golf Cart Permit Fees	Golf Cart Permit Fees
01-00-339	Other Permit/Administrative Fees	Other Permit; variances, map amendments, door to door sales, sign permits and Administrative Fees
01-00-341	State Income Tax	State Income Tax
01-00-342	Replacement Tax	Replacement Tax
01-00-344	Grants	Various Grants from State, Federal or Local County
01-00-345	Sales Tax	1% Sales Taxes
01-00-345-1	Non Home Rule Sales Tax	0.50% Non Home Rule Sales Tax
01-00-345-2	Non Home Rule Sales Tax (School)	0.50% Non Home Rule Sales Tax (School)
01-00-345-3	Sales Tax-Local Use	Sales Tax-Local Use
01-00-346	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
01-00-378	Veteran Memorial Bricks	Veteran Memorial Bricks
01-00-381	Interest Income	Bank Interest Income
01-00-382-2	Diamond Rental Fees	Diamond Rental Fees; (M/F school $15,000 7/15/27 to 12/31/27),(FYL $100 plus prep fees est. $1,000 4/1/23 to 03/31/25)
01-00-382-3	Comm. Room Rental Fees	Community Center Fees
01-00-383	Donations	Small Various Donations Received mostly to library
01-00-385	Forsyth Family Fest	Forsyth Family Fest (cookout, shirt sponsors, 5k race fees)
01-00-385-1	Farmers Market/Rudolph	Farmers Market (beer tent/shirts sales) and Rudolph (vendor booth fees/beer tent/shirt sales
01-00-387	Farm Income	Farm Income (prairie winds farm land)
01-00-388	Land Lease	Rise Broadband
01-00-389	Miscellaneous Income	Miscellaneous Income; IDOT traffic signal ($500 x 4 = $2,000) + Cannabis tax ($450 x 12 = $5,400) + possible IMLRMA insurance claims ($10,200) + Miscellaneous ($1,400)
01-00-390	Event Sponsors	Sponsors for Farmers Market/ Rudolph/Family Fest and Other Activities

LEGISLATIVE DEPARTMENT

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

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

General Fund (01)

	Legislative Department (10)				**2026 Estimated**	**2026 Estimated**
Account		**2026**	**2026**	**2027**	**2027 Budget**	**2027 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	$ 100	$ 100	$ 150	26%	$ 50
01-10-549	Other Professional Services	$ 400	$ 400	$ 400	0%	$ -
01-10-560	Professional Development	$ 275	$ 275	$ 275	0%	$ -
	Total Contractual	$ 775	$ 775	$ 825	6%	$ 50
(Other Expenditures)						
01-10-913	Promotional	$ 120,200	$ 120,000	$ 41,000	-66%	$ (79,000)
01-10-914	Family Fest	$ 76,000	$ 85,700	$ 85,700	0%	$ -
01-10-917	Activities & Events	$ 35,200	$ 35,200	$ 35,200	0%	$ -
01-10-917-1	Farmers Market	$ 15,000	$ 13,200	$ 5,000	-62%	$ (8,200)
01-10-918-1	Economic Development Corporation (EDC)	$ 10,000	$ 10,000	$ 10,000	0%	$ -
01-10-929	Miscellaneous Expenses	$ 2,300	$ 2,300	$ 2,300	0%	$ -
	Total Other Expenditures	$ 258,700	$ 266,400	$ 179,200	-33%	$ (87,200)
Total Legislative Expense:		**$ 278,975**	**$ 286,675**	**$ 199,525**	-30%	$ (87,150)

	2024	2025
Total Legislative Department Expenses for the prior two years:	$ 183,665	$ 166,368

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 2028 (180 days before new board takes office in 2029)
01-10-554	Printing Services	Business cards $50 x3 = $100
01-10-549	Other Professional Services	IT Support
01-10-560	Professional Development	Trustees + Mayor mtg expenses IML and Decatur chamber membership dues $275
01-10-913	Promotional	Clean up week $10,000, bus services $15,000, ADA vehicle with Urban Transit Network $80,000 for 5 years (2026 to 2031), + ADA Transit Network annual services $15,000 + retirement plaques $100 each, entrance sign agreement $100+$800 misc.
01-10-914	Family Fest	This line item has covered the annual cost for the family fest
01-10-917	Activities & Events	This line item historically has covered the annual easter egg hunt $5,700 + rummage sale ad $100, Xmas tree lighting/Rudolph $29,000 + misc. $400.
01-10-917-1	Farmers Market Event	One Event
01-10-918-1	Economic Development Corporation (EDC)	EDC Contribution
01-10-929	Miscellaneous Expenses	Holiday gift $600, sympathy flowers, cards $500, board shirts $700, misc. $500

ADMINISTRATION DEPARTMENT

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

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

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

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

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

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

General Fund (01)						
	Administration (11)				**2026 Estimated**	**2026 Estimated**
Account		**2026**	**2026**	**2027**	**2027 Budget**	**2027 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Personnel Services)						
01-11-421	Salaries-Regular	$ 392,300	$ 342,300	$ 419,000	22%	$ 76,700
01-11-423	Salaries-Overtime	$ 1,600	$ 1,600	$ 1,600	0%	$ -
01-11-451	Health/Dental/Vision Insurance	$ 103,500	$ 95,300	$ 107,100	12%	$ 11,800
01-11-453	Unemployment Insurance	$ -	$ 16,000	$ -	-100%	$ (16,000)
01-11-461	FICA Contribution	$ 30,150	$ 26,500	$ 32,200	22%	$ 5,700
01-11-462	IMRF Contribution	$ 42,000	$ 35,000	$ 43,000	23%	$ 8,000
01-11-471	Uniform Allowance	$ 2,000	$ 2,000	$ 2,000	0%	$ -
	Total Personnel	$ 571,550	$ 518,700	$ 604,900	17%	$ 86,200
(Contractual Services)						
01-11-511	Building Maintenance Services	$ 5,000	$ 5,000	$ 5,000	0%	$ -
01-11-512	Equipment Lease/ Maintenance Services	$ 6,000	$ 6,100	$ 6,600	8%	$ 500
01-11-531	Accounting Services	$ 30,700	$ 30,700	$ 32,300	5%	$ 1,600
01-11-532	Engineering Services	$ 85,000	$ 70,000	$ 80,000	14%	$ 10,000
01-11-533	Legal Services	$ 70,000	$ 80,000	$ 80,000	0%	$ -
01-11-535	Deputy Contract Services	$ 825,000	$ 660,000	$ 825,000	25%	$ 165,000
01-11-537	IT Services	$ 43,000	$ 43,000	$ 58,000	35%	$ 15,000
01-11-547	Electrical/Mechanical Inspections Services	$ 3,500	$ 4,300	$ 4,300	0%	$ -
01-11-549	Other Professional Services	$ 38,300	$ 38,300	$ 38,300	0%	$ -
01-11-549-1	Village Hall Newsletter Services	$ 600	$ 600	$ 600	0%	$ -
01-11-551	Postage Services	$ 4,500	$ 4,500	$ 4,500	0%	$ -
01-11-552	Telephone/Internet Services	$ 7,500	$ 7,500	$ 7,500	0%	$ -
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	$ 14,800	$ 14,000	$ 14,800	6%	$ 800
01-11-571	Utilities Services	$ 13,200	$ 12,200	$ 13,200	8%	$ 1,000
01-11-594	Risk Management Contribution Services	$ 94,000	$ 94,000	$ 99,000	5%	$ 5,000
	Total Contractual	$ 1,251,600	$ 1,080,700	$ 1,279,600	18%	$ 198,900

General Fund (01)						
	Administration (11) continued				2026 Estimated	2026 Estimated
Account		**2026**	**2026**	**2027**	**2027 Budget**	**2027 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Supplies)						
01-11-611	Building Maintenance Supplies	$ 700	$ 600	$ 700	17%	$ 100
01-11-612	Equipment Maintenance Supplies	$ 100	$ 50	$ 100	100%	$ 50
01-11-617	Ground Maintenance Supplies	$ 100	$ 400	$ 400	0%	$ -
01-11-651	Office Supplies/Furniture Supplies	$ 7,500	$ 7,500	$ 4,500	-40%	$ (3,000)
01-11-651-1	Computer/Equipment Supplies	$ 4,000	$ 1,000	$ 16,000	1500%	$ 15,000
01-11-654	Janitorial Supplies	$ 700	$ 400	$ 700	75%	$ 300
	Total Supplies	$ 13,100	$ 9,950	$ 22,400	125%	$ 12,450
(Other Expenditures)						
01-11-929	Miscellaneous Expense	$ 3,000	$ 3,000	$ 3,000	0%	$ -
01-11-929-1	Community Room Refunds	$ 1,000	$ 800	$ 1,000	25%	$ 200
01-11-929-2	Golf Cart Permit Expenses	$ 400	$ 400	$ 400	0%	$ -
01-11-999-7	School Agreement	$ 1,125,000	$ 1,190,000	$ 1,200,000	1%	$ 10,000
	Total Other Expenditures	$ 1,129,400	$ 1,194,200	$ 1,204,400	1%	$ 10,200
(Interfund Operating Transfer)						
01-11-999-2	Forsyth Family Sports and Nature Park Fund (Out)	$ -	$ -	$ -	0%	$ -
01-11-999-3	Capital Project Fund (Out)	$ 3,305,209	$ 3,305,209	$ 2,395,403	-28%	$ (909,806)
01-11-999-4	Economic Develop. Fund (Out)	$ -	$ -	$ -	0%	$ -
01-11-999-6	Sewer Capital Project Fund (Out)	$ -	$ -	$ 125,000	100%	$ 125,000
	Total Interfund Operating Transfers	$ 3,305,209	$ 3,305,209	$ 2,520,403	-24%	$ (784,806)
Total Administration Expense:		**$ 6,270,859**	**$ 6,108,759**	**$ 5,631,703**	**-8%**	**$ (477,056)**

	2024	2025
Total Administration Department Expenses for the prior two years:	$ 6,128,633	$ 2,234,831

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	15% 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 10.18% (2026 was 10.15%)
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/maintenance ($600) Fire extinguishers/1st aid box/AED ck up ($500), generator ck up/repairs ($1,500) misc. ($400)
01-11-531	Accounting Services	Annual audit fees (RFP completed in 2023 for 2023,2024,2025 audit). Extended current auditors with board meeting 8/4/2026 for 2026, 2027, 2028
01-11-532	Engineering Services	Engineering Services
01-11-533	Legal Services	Legal Services
01-11-535	Deputy Contract Services	Year 4 of Annual agreement $645,475, wireless broadband for vehicles $2,200, 1 new vehicle $160,000 (1-from 2025 not purchased $80,000 + 1-for $80,000 in 2026 per agreement), $4,000 with letter/lights/etc. equipment, vehicle repairs $10,000, non-routine maintenance bicycle maintenance $2,000
01-11-537	IT Services	New: Office 365 $4,729.44, Google $1,512, GIS $1,198, Apptegy Annual website $7,400, LOCIS $4,000, Gov Office Domain $3,594, Adobe $1,835, Asset Keeper $600, iCloud Back-up $3,800, Anti-Virus Protection $1,000, On-line Business License $955, New IT Services $6,312, it services/computer $5,000 Misc. $1,64.56, $15,000 Work Order Program ($7,000 set up + $8,000 each year = $58,000
01-11-547	Electrical Inspections Services	Electrical/Mechanical 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,Plan and Zoning meeting 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), building inspection cards ($150), business 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/village 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	5 New Computer estimated at $3,000 each = $15,000.00, iPad $500, printers, battery back up or cable cords,
01-11-654	Janitorial Supplies	Janitorial Supplies
01-11-929	Miscellaneous Expense	Misc. 90% fire tickets and items also purchased that do not fit into other categories.
01-11-929-1	Community Room Refunds	Refund for residence canceling two weeks prior to their event
01-11-929-2	Golf Cart Permit Expenses	Expenses for paper for permits/inspections/etc.
01-11-999-7	School Agreement	Non home rule sales tax payment to the school per agreement
01-11-999-2	Forsyth Family Sports and Nature Park Fund (Out)	Interfund Transfer out of General to Forsyth Family Sports & Nature Park Fund (38 fund)
01-11-999-3	Capital Project Fund (Out)	Interfund Transfer out of General to Capital Fund (30 fund)
01-11-999-4	Economic Develop. Fund (Out)	Interfund Transfer out of General Fund to Economic Development Fund (31 fund)
01-11-999-5	Water Fund (Out)	Interfund Transfer out of General Fund to Water Fund (51 fund)
01-11-999-6	Sewer Fund (Out)	Interfund Transfer out of General Fund to Sewer Fund (52 fund)

PUBLIC WORKS DEPARTMENT

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

STREETS:

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

PARKS:

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

WATER:

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

SEWER:

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

INSPECTION:

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

General Fund (01)						
	Street (41)				**2026 Estimated**	**2026 Estimated**
Account		**2026**	**2026**	**2027**	**2027 Budget**	**2027 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Personnel Services)						
01-41-421	Salaries-Regular	$ 315,000	$ 315,000	$ 337,000	7%	$ 22,000
01-41-423	Salaries-Overtime	$ 12,000	$ 12,000	$ 14,000	17%	$ 2,000
01-41-451	Health/Dental/Vision Insurance	$ 101,200	$ 101,200	$ 117,000	16%	$ 15,800
01-41-461	FICA Contribution	$ 26,000	$ 26,000	$ 28,000	8%	$ 2,000
01-41-462	IMRF Contribution	$ 37,500	$ 37,500	$ 38,500	3%	$ 1,000
01-41-471	Uniform Allowance	$ 4,000	$ 4,000	$ 4,000	0%	$ -
	Total Personnel	$ 495,700	$ 495,700	$ 538,500	9%	$ 42,800
(Contractual Services)						
01-41-511	Building Maintenance Service	$ 90,000	$ 90,000	$ 50,000	-44%	$ (40,000)
01-41-512	Equipment Maintenance Service	$ 55,000	$ 55,000	$ 25,000	-55%	$ (30,000)
01-41-513	Vehicle Maintenance Service	$ 10,000	$ 10,000	$ 10,000	0%	$ -
01-41-514	Street Maintenance Service	$ 20,000	$ 20,000	$ 25,000	25%	$ 5,000
01-41-514-1	Bridge Inspections (Hundley 2yrs/weaver 4yrs) Services	$ 7,500	$ 7,500	$ -	-100%	$ (7,500)
01-41-515	NOI Storm water Maintenance Service	$ 5,000	$ 5,000	$ 5,000	0%	$ -
01-41-515-1	Street Storm Sewer Maintenance Services	$ 50,000	$ 50,000	$ 50,000	0%	$ -
01-41-517	Ground Maintenance Services	$ 25,000	$ 25,000	$ 25,000	0%	$ -
01-41-517-1	Landscaping Trees Services	$ 6,000	$ 6,000	$ 8,000	33%	$ 2,000
01-41-518	Sidewalk Maintenance Services	$ 50,000	$ 50,000	$ 50,000	0%	$ -
01-41-532	Engineering Service	$ 5,000	$ 5,000	$ 5,000	0%	$ -
01-41-534	Medical Service	$ 4,500	$ 4,500	$ 4,500	0%	$ -
01-41-549	Other Professional Service	$ 10,000	$ 10,000	$ 10,000	0%	$ -
01-41-552	Telephone/Internet Services	$ 4,000	$ 4,000	$ 5,000	25%	$ 1,000
01-41-560	Professional Development	$ 15,000	$ 15,000	$ 15,000	0%	$ -
01-41-571	Utilities Services	$ 14,000	$ 14,000	$ 15,000	7%	$ 1,000
01-41-572	Street Lighting & Repairs Services	$ 70,000	$ 70,000	$ 75,000	7%	$ 5,000
01-41-578	Dumpster Roll Off/Trash Services	$ 12,000	$ 12,000	$ 14,000	17%	$ 2,000
01-41-579	Traffic Lights & Repairs Services	$ 15,000	$ 125,000	$ 150,000	20%	$ 25,000
	Total Contractual	$ 468,000	$ 578,000	$ 541,500	-6%	$ (36,500)

General Fund (01)						
	Street (41) continued				**2026 Estimated**	**2026 Estimated**
Account		**2026**	**2026**	**2027**	**2027 Budget**	**2027 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Supplies)						
01-41-611	Building Maintenance Supplies	$ 4,000	$ 4,000	$ 5,000	25%	$ 1,000
01-41-612	Equipment Maintenance Supplies	$ 6,000	$ 6,000	$ 8,000	33%	$ 2,000
01-41-613	Vehicle Maintenance Supplies	$ 3,500	$ 3,500	$ 8,000	129%	$ 4,500
01-41-614	Street Maintenance Supplies	$ 15,000	$ 15,000	$ 20,000	33%	$ 5,000
01-41-615-1	Storm Sewer Maintenance Supplies	$ 5,000	$ 5,000	$ 15,000	200%	$ 10,000
01-41-616	Snow Removal Supplies	$ 20,000	$ 20,000	$ 25,000	25%	$ 5,000
01-41-617	Ground Maintenance Supplies	$ 10,000	$ 10,000	$ 10,000	0%	$ -
01-41-617-1	Landscaping Trees Supplies	$ 6,000	$ 6,000	$ 3,000	-50%	$ (3,000)
01-41-618	Sidewalk Maintenance Supplies	$ 4,000	$ 4,000	$ 4,000	0%	$ -
01-41-651	Office Supplies	$ 2,000	$ 2,000	$ 2,000	0%	$ -
01-41-652	Operating Supplies	$ 20,000	$ 20,000	$ 25,000	25%	$ 5,000
01-41-653	Small Tools Supplies	$ 3,000	$ 3,000	$ 4,000	33%	$ 1,000
01-41-654	Janitorial Supplies	$ 6,000	$ 6,000	$ 6,000	0%	$ -
01-41-655	Fuel Supplies	$ 24,000	$ 24,000	$ 25,000	4%	$ 1,000
	Total Supplies	$ 128,500	$ 128,500	$ 160,000	25%	$ 31,500
(Other Expenditures)						
01-41-929	Miscellaneous Expense	$ 2,000	$ 2,000	$ 3,000	50%	$ 1,000
	Total Other Expenditures	$ 2,000	$ 2,000	$ 3,000	50%	$ 1,000
Total Street Expense:		**$ 1,094,200**	**$ 1,204,200**	**$ 1,243,000**	**3%**	**$ 38,800**

	2024	2025
Total Street Department Expenses for the prior two years:	$ 721,454	$ 740,609

Street Dept.		
Code Number:	**Code Number Name:**	**Code Description:**
01-41-421	Salaries-Regular	Wage increase for union and non-union staff. PW staff assigned to this department.
01-41-423	Salaries-Overtime	Wage increase for union staff. PW staff assigned to this departments. Emergent
01-41-451	Health/Dental/Vision Insurance	Insurance cost increased and staff changes in the public works department.
01-41-461	FICA Contribution	Payroll contribution 7.65%
01-41-462	IMRF Contribution	Payroll contribution 10.18% (2026 was 10.15%)
01-41-471	Uniform Allowance	For safety boots, logo shirt and allowance
01-41-511	Building Maintenance Service	PMs, Service, Old Plant Exterior (20k) / Doors (40k), shower/locker install (25k)
01-41-512	Equipment Maintenance Service	PM's, Repairs, Bucket Truck Maintenance (20k)
01-41-513	Vehicle Maintenance Service	Repairs & Maintenance made by an outside vendor (oil, tires, lights, breaks)
01-41-514	Street Maintenance Service	Emergency Road Repairs
01-41-514-1	Bridge Inspections(s) Services	2028 Hundley & weaver due 2028
01-41-515	NOI Stormwater Maintenance Services	Covers the annual NPDES permit fee paid to Illinois EPA
01-41-515-1	Street Storm Sewer Maintenance Services	Tyrone, Veterans, S/C , Park Place
01-41-517	Ground Maintenance Service	Village Hall landscaping
01-41-517-1	Landscaping Service	Remove/Replace Dead Trees, Macon County Tree Sale (spring/fall) (5k)
01-41-518	Sidewalk Maintenance Services	Neighborhood (Old Town) Repairs (40k-whole block repair), emergent repairs
01-41-532	Engineering Service	Engineering Service
01-41-534	Medical Services	Public Works Physical exams or drug testing when needed
01-41-549	Other Prof Services	Services needed by an vendor
01-41-552	Telephone/Internet Services	Phone/cell phone services
01-41-560	Professional Development Services	RCC CDL Training /spray licenses
01-41-571	Utilities Services	Electric, gas, water utilities
01-41-572	Street Lighting & Repair Services	Electric and repairs to street lights
01-41-578	Dumpster Roll Off/Trash Services	Trash services Salt Dome/Trail Cleanup, add dumpsters for events
01-41-579	Traffic Lights & Repairs Services	Electric and repairs to traffic signal lights (2026 increased because of cox/51 accident),.
01-41-611	Building Maintenance Supplies	Supplies needed for building
01-41-612	Equipment Maintenance Supplies	Supplies needed for equipment
01-41-613	Vehicle Maintenance Supplies	Supplies needed for vehicles
01-41-614	Street Maintenance Supplies	Patching/repairs
01-41-615-1	Street Storm Sewer Maintenance Supplies	Stevens Creek Area, Village Hall, Park storm drains emergency repairs/maintenance
01-41-616	Snow Removal Supplies	Bulk Road Salt/salt for sidewalks
01-41-617	Ground Maintenance Supplies	Weedkiller, fertilizer, grub mix, etc.
01-41-617-1	Landscaping Trees Supplies	Remove/Replace Dead Trees, Macon County Tree Sale (spring/fall) (5k)
01-41-618	Sidewalk Maintenance Supplies	Sidewalk repairs, New Benches
01-41-651	Office supplies	Office supplies
01-41-652	Operating Supplies	General Supplies, new flags/new decorations
01-41-653	Small Tools Supplies	Tool purchase
01-41-654	Janitorial Suppliers	Janitorial supplies
01-41-655	Fuel Supplies	Gas price increases
01-41-929	Miscellaneous Expenses	For items not classified elsewhere

General Fund (01)						
	Park (52)				**2026 Estimated**	**2026 Estimated**
Account		**2026**	**2026**	**2027**	**2027 Budget**	**202 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Personnel Services)						
01-52-421	Salaries-Regular	$ 275,000	$ 275,000	$ 290,000	5%	$ 15,000
01-52-423	Salaries-Overtime	$ 24,000	$ 24,000	$ 26,000	8%	$ 2,000
01-52-451	Health/Dental/Vision Insurance	$ 119,500	$ 119,500	$ 138,000	15%	$ 18,500
01-52-461	FICA Contribution	$ 22,000	$ 22,000	$ 24,000	9%	$ 2,000
01-52-462	IMRF Contribution	$ 31,000	$ 31,000	$ 34,000	10%	$ 3,000
01-52-471	Uniform Allowance	$ 3,000	$ 3,000	$ 3,000	0%	$ -
	Total Personnel	$ 474,500	$ 474,500	$ 515,000	9%	$ 40,500
(Contractual Services)						
01-52-511	Building Maintenance Service	$ 60,000	$ -	$ 60,000	100%	$ 60,000
01-52-512	Equipment Maintenance Service	$ 45,000	$ 45,000	$ 45,000	0%	$ -
01-52-513	Vehicle Maintenance Service	$ 7,000	$ 7,000	$ 7,000	0%	$ -
01-52-517	Ground Maintenance Service	$ 95,000	$ 95,000	$ 50,000	-47%	$ (45,000)
01-52-517-1	Park Landscaping Service	$ 25,000	$ 10,000	$ 10,000	0%	$ -
01-52-518	Sidewalk Maintenance Services	$ 10,000	$ 10,000	$ 40,000	300%	$ 30,000
01-52-532	Engineering Service	$ 6,000	$ 6,000	$ 3,000	-50%	$ (3,000)
01-52-549	Other Professional Service	$ 4,000	$ 4,000	$ 2,000	-50%	$ (2,000)
01-52-552	Telephone/Internet Services	$ 4,000	$ 4,000	$ 16,000	300%	$ 12,000
01-52-560	Professional Development	$ 2,000	$ 2,000	$ 2,000	0%	$ -
01-52-571	Utilities Services	$ 30,000	$ 30,000	$ 30,000	0%	$ -
01-52-578	Trash Service (Dumpster)	$ 6,000	$ 6,000	$ 7,000	17%	$ 1,000
	Total Contractual	$ 294,000	$ 219,000	$ 272,000	24%	$ 53,000

General Fund (01)						
	Park (52) Continued				**2026 Estimated**	**2026 Estimated**
Account		**2026**	**2026**	**2027**	**2027 Budget**	**202 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Supplies)						
01-52-611	Building Maintenance Supplies	$ 6,000	$ 6,000	$ 7,000	17%	$ 1,000
01-52-612	Equipment Maintenance Supplies	$ 15,000	$ 15,000	$ 20,000	33%	$ 5,000
01-52-613	Vehicle Maintenance Supplies	$ 3,500	$ 3,500	$ 3,500	0%	$ -
01-52-617	Ground Maintenance Supplies	$ 130,000	$ 130,000	$ 110,000	-15%	$ (20,000)
01-52-617-1	Park Landscaping Supplies	$ 6,000	$ 6,000	$ 10,000	67%	$ 4,000
01-52-618	Sidewalk Maintenance Supplies	$ 8,000	$ 8,000	$ 8,000	0%	$ -
01-52-620	Bike Path Maintenance Supplies	$ 35,000	$ 35,000	$ 25,000	-29%	$ (10,000)
01-52-652	Operating Supplies	$ 35,000	$ 35,000	$ 38,000	9%	$ 3,000
01-52-653	Small Tools Supplies	$ 2,500	$ 2,500	$ 3,000	20%	$ 500
01-52-654	Janitorial Supplies	$ 6,000	$ 6,000	$ 6,000	0%	$ -
01-52-655	Fuel Supplies	$ 24,000	$ 24,000	$ 30,000	25%	$ 6,000
	Total Supplies	$ 271,000	$ 271,000	$ 260,500	-4%	$ (10,500)
(Other Expenditures)						
01-52-913	Agreement Summer Park (special needs) Programs	$ 5,000	$ 5,000	$ 5,000	0%	$ -
01-52-922	Veterans Memorial Brick Purchases	$ -	$ 3,500	$ 500	-86%	$ (3,000)
01-52-929	Miscellaneous Expense	$ 2,000	$ 2,000	$ 3,000	50%	$ 1,000
	Total Other Expenditures	$ 7,000	$ 10,500	$ 8,500	-19%	$ (2,000)
Total Park & Recreation Expense:		**$ 1,046,500**	**$ 975,000**	**$ 1,056,000**	**8%**	**$ 81,000**

	2024	2025
Total Park Department Expenses for the prior two years:	$ 540,869	$ 591,659

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 10.18% (2026 was 10.15%)
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, library fountain pump etc. …
01-52-513	Vehicle Maintenance Service	Repairs & Maintenance made by an outside vendor (oil, tires, lights, breaks)
01-52-517	Ground Maintenance Service	1,2,3 cage lights / power, Parking Lot Cameras, fish survey, Aerate and overseed ball fields (6k), Main Park landscaping (20k) , Pickle Ball / Tennis Court Surface repairs (30k)
01-52-517-1	Landscaping Service	Remove/Replace Dead Trees, new adult trees at FNP (20k)
01-52-518	Sidewalk Maintenance Services	Sidewalk repairs eagle ridge /Montezuma
01-52-532	Engineering Service	Engineering Service
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/flock safety
01-52-560	Professional Development	Spray License, arborist training, etc.…
01-52-571	Utilities Services	Electric, gas, water utilities
01-52-578	Trash Service (Dumpster)	Trash Services, add dumpsters for Fests/ball tournaments
01-52-611	Building Maintenance Supplies	Light bulbs, furnace filters, misc.
01-52-612	Equipment Maintenance Supplies	Park equip repairs
01-52-613	Vehicle Maintenance Supplies	Vehicle Maintenance Supplies
01-52-617	Ground Maintenance Supplies	Fertilizer/grub mix/weeds (30k) , JFL Football Practice Area (35k), Soccer Practice/Play Area (Vet 5k), VB Sand Court Improvements, FNP fertilizer/grub/weeds (30k), field chalk, etc.… (7500).
01-52-617-1	Park Landscaping Supplies	Remove/Replace Dead Trees, Macon County Tree Sale (spring/fall) (5k)
01-52-618	Sidewalk Maintenance Supplies	New benches, minor repairs
01-52-620	Bike Path Maintenance Supplies	Crack Filling / minor repairs, Trail Light bases (4k), Bike Repair Stations (4k), c/o 10 poles that are failing - 4/5 to vet (25k)
01-52-652	Operating Supplies	misc. supplies
01-52-653	Small Tools Supplies	Tool purchase
01-52-654	Janitorial Supplies	Increase in Prices and use
01-52-655	Fuel Supplies	Fuel for equipment/vehicles etc.
01-52-913	Decatur Park District Agreement Summer Park (special needs) Programs	Dec. Park Agreement $5,000
01-52-922	Veterans Memorial Brick Purchases	To purchase veterans memorial bricks (see 01-00-378 for revenues for purchases)
01-52-929	Miscellaneous Expense	For items not classified elsewhere

LIBRARY DEPARTMENT

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

The Library Department is composed of the following employees: the Library Director (full time), Assistant Director (full time), Youth Services Librarian (part time), Adult Services Librarian (full time), Graphic Design & Marketing Manager (full time), Library Technician (part time), Youth Services & Social Media Assistant (part time), Archivist (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)				**2026 Estimated**	**2026 Estimated**
Account		**2026**	**2026**	**2027**	**2027 Budget**	**2027 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Personnel Services)						
01-53-421	Salaries-Regular	$ 310,000	$ 310,000	$ 345,000	11%	$ 35,000
01-53-423	Salaries-Overtime	$ 2,000	$ 2,000	$ 2,000	0%	$ -
01-53-451	Health/Dental/Vision Insurance	$ 96,400	$ 96,400	$ 116,400	21%	$ 20,000
01-53-461	FICA Contribution	$ 24,000	$ 24,000	$ 26,500	10%	$ 2,500
01-53-462	IMRF Contribution	$ 32,000	$ 32,000	$ 35,000	9%	$ 3,000
01-53-471	Uniform Allowance	$ 500	$ 500	$ 500	0%	$ -
	Total Personnel	$ 464,900	$ 464,900	$ 525,400	13%	$ 60,500
(Contractual Services)						
01-53-511	Building Maintenance Service	$ 9,500	$ 9,500	$ 12,000	26%	$ 2,500
01-53-512	Equipment Lease/Maintenance Service	$ 2,500	$ 2,500	$ 3,000	20%	$ 500
01-53-537	Data Processing Service	$ 17,500	$ 17,500	$ 17,500	0%	$ -
01-53-540	Online and Digital Services	$ 12,000	$ 12,000	$ 20,000	67%	$ 8,000
01-53-549	Other Professional Service	$ 4,000	$ 4,000	$ 4,000	0%	$ -
01-53-551	Postage Services	$ 800	$ 800	$ 1,000	25%	$ 200
01-53-552	Telephone/Internet Services	$ 2,000	$ 2,000	$ 2,000	0%	$ -
01-53-560	Professional Development	$ 6,000	$ 6,000	$ 7,500	25%	$ 1,500
01-53-571	Utilities Services	$ 20,000	$ 20,000	$ 20,000	0%	$ -
01-53-578	Trash Service (Dumpster)	$ 2,500	$ 2,500	$ 2,500	0%	$ -
	Total Contractual	$ 76,800	$ 76,800	$ 89,500	17%	$ 12,700

General Fund (01)						
	Library (53) continued				2026 Estimated	2026 Estimated
Account		**2026**	**2026**	**2027**	**2027 Budget**	**2027 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Supplies)						
01-53-611	Building Maintenance Supplies	$ 800	$ 800	$ 800	0%	$ -
01-53-612	Equipment Maintenance Supplies	$ 500	$ 500	$ 500	0%	$ -
01-53-617	Ground Maintenance Supplies	$ 500	$ 500	$ 500	0%	$ -
01-53-651	Office Supplies	$ 5,000	$ 5,000	$ 6,000	20%	$ 1,000
01-53-651-1	Computer/Equipment Supplies	$ 8,000	$ 8,000	$ 8,000	0%	$ -
01-53-651-2	Shelving	$ 30,000	$ 30,000	$ 10,000	-67%	$ (20,000)
01-53-651-3	Furniture Supplies	$ 7,000	$ 7,000	$ 10,000	43%	$ 3,000
01-53-654	Janitorial Supplies	$ 1,500	$ 1,500	$ 1,500	0%	$ -
01-53-659	Library Supplies	$ 1,200	$ 1,200	$ 1,800	50%	$ 600
01-53-671	Books/Periodicals/Audio Visual Supplies	$ 50,000	$ 50,000	$ 45,000	-10%	$ (5,000)
	Total Supplies	$ 104,500	$ 104,500	$ 84,100	-20%	$ (20,400)
(Other Expenditures)						
01-53-909	Purchases from Donations	$ 2,000	$ 2,000	$ 6,000	200%	$ 4,000
01-53-910	Reimbursement to Other Libraries	$ 200	$ 200	$ 200	0%	$ -
01-53-912	Library Accessories	$ 1,000	$ 1,000	$ 1,200	20%	$ 200
01-53-913	Promotional & Programming	$ 30,000	$ 30,000	$ 35,000	17%	$ 5,000
01-53-921	Historical Area Supplies	$ 3,500	$ 3,500	$ 3,500	0%	$ -
01-53-929	Miscellaneous Expense	$ 500	$ 500	$ 500	0%	$ -
	Total Other Expenditures	$ 37,200	$ 37,200	$ 46,400	25%	$ 9,200
Total Library Expense:		**$ 683,400**	**$ 683,400**	**$ 745,400**	**9%**	**$ 62,000**

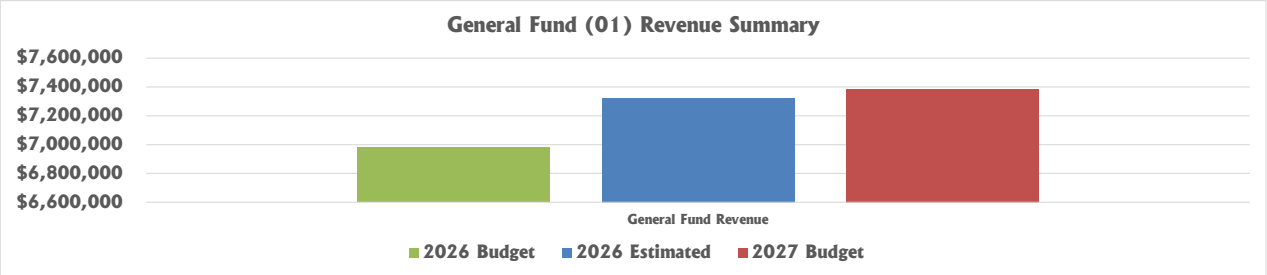
	2024	2025
Total Library Department Expenses for the prior two years:	$ 528,982	$ 588,325

Library Dept.		
Code Number:	**Code Number Name:**	**Code Description:**
01-53-421	Salaries-Regular	4 FT, 6 PT Staff + Public Works
01-53-423	Salaries-Overtime	Public Works work at Library
01-53-451	Health/Dental/Vision Insurance	4 FT Staff
01-53-461	FICA Contribution	Payroll Contribution 7.65%
01-53-462	IMRF Contribution	2027 Estimated Payroll Contribution 10.18%
01-53-471	Uniform Allowance	Logo Apparel for Village Visibility
01-53-511	Building Maintenance Service	Insect Control, A/C & Furnace Repairs
01-53-512	Equipment Lease/Maintenance Service	Lease/repairs on Copies, First Aid, Fire Extinguishers, AED
01-53-537	Data Processing Service	IHLS SHARE membership, OCLC fees, etc.
01-53-540	Online and Digital Services	Digital Resources including Libby, Hoopla, etc.
01-53-549	Other Professional Service	Vendor Services
01-53-551	Postage Services	Postage
01-53-552	Telephone/Internet Services	Phone Services
01-53-560	Professional Development	Yearly membership fees, Conferences & Meeting Expenses
01-53-571	Utilities Services	Electric, Gas & Utilities
01-53-578	Trash Service (Dumpster)	Trash
01-53-611	Building Maintenance Supplies	Light Bulbs, Furnace Filters & Misc. Supplies
01-53-612	Equipment Maintenance Supplies	Supplies Needed for Equipment
01-53-617	Ground Maintenance Supplies	Fertilizer, Weed Preventer, & Misc. Supplies
01-53-651	Office Supplies	Office Supplies
01-53-651-1	Computer/Equipment Supplies	Computers & Tech Equipment
01-53-651-2	Shelving	Shelving
01-53-651-3	Furniture Supplies	Library Furniture
01-53-654	Janitorial Supplies	Janitorial Supplies
01-53-659	Library Supplies	Book covers, labels, & misc. supplies
01-53-671	Books/Periodicals/Audio Visual Supplies	Collection Development - Books, Periodicals & Physical AV
01-53-909	Purchases from Donations	Purchases Made from Donations
01-53-910	Reimbursement to Other Libraries	Reimbursement to Other Libraries for Fees Collected Locally
01-53-912	Library Accessories	Materials for Displays and In-House Use
01-53-913	Promotional & Programming	Programming Expenses including Summer Reading, bookmarks & promotional materials, etc.
01-53-921	Historical Area Supplies	Archive materials for Historical Area
01-53-929	Miscellaneous Expense	Items Not Classified Elsewhere

GENERAL FUND (01) REVENUE SUMMARY

Account Number	Description	2026 Budget	2026 Estimated	2027 Budget	2026 Estimated 2027 Budget % Change	2026 Estimated 2027 Budget $ Change
01-00	General Fund Revenue	$ 6,979,100	$ 7,324,863	$ 7,385,152	1%	$ 60,289
	Total Revenues:	**$ 6,979,100**	**$ 7,324,863**	**$ 7,385,152**	1%	**$ 60,289**

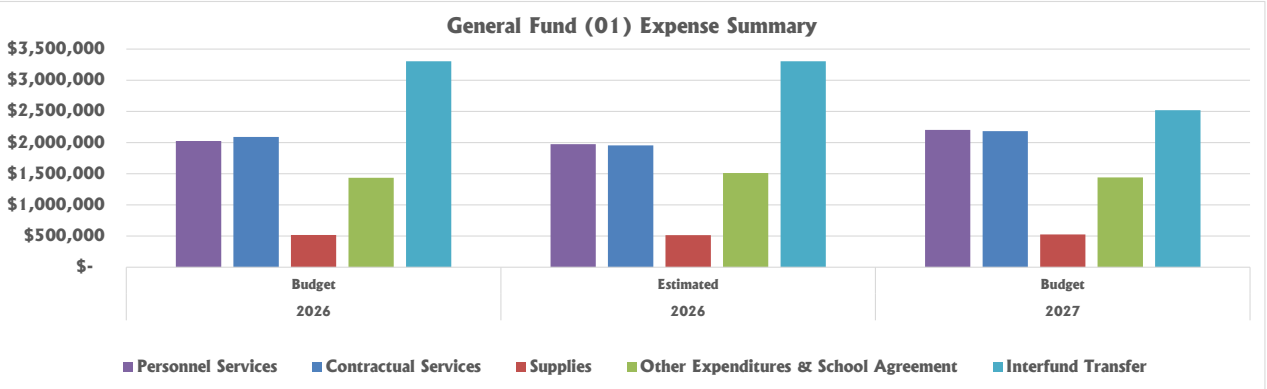
	2024	2025
Total General Fund Revenues for the prior two years:	$ 6,907,950	$ 6,967,783



GENERAL FUND (01) EXPENSE SUMMARY

Account Number	Description	2026 Budget	2026 Estimated	2027 Budget	2026 Estimated 2027 Budget % Change	2026 Estimated 2027 Budget $ Change
01-400	Personnel Services	$ 2,026,150	$ 1,973,300	$ 2,203,300	12%	$ 230,000
01-500	Contractual Services	$ 2,091,175	$ 1,955,275	$ 2,183,425	12%	$ 228,150
01-600	Supplies	$ 517,100	$ 513,950	$ 527,000	3%	$ 13,050
01-900	Other Expenditures & School Agreement	$ 1,434,300	$ 1,510,300	$ 1,441,500	-5%	$ (68,800)
01-900	Interfund Transfer	$ 3,305,209	$ 3,305,209	$ 2,520,403	100%	$ (784,806)
	Total Expenses:	**$ 9,373,934**	**$ 9,258,034**	**$ 8,875,628**	**-4%**	**$ (382,406)**

	2024	2025
Total General Fund Expenses for the prior two years:	$ 8,103,603	$ 4,321,793



GENERAL FUND (01) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance for 2025:	$ 6,833,779.20

Projected Revenues for 2026:	Projected Expenses for 2026:	Estimated End Balance for 12/31/2026:	Anticipated Revenues for 2027:	Proposed Expenses for 2027:	Estimated End Balance for 12/31/2027:	Estimated Variance between 12/31/2026 & 12/31/2027:
$ 7,324,863.00	$ 9,258,034.00	$ 4,900,608.20	$ 7,385,152.00	$ 8,875,628.00	$ 3,410,132.20	$ (1,490,476.00)

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	2026 Budget	2026 Estimated	2027 Budget	2026 Estimated 2027 Budget % Change	2026 Estimated 2027 Budget $ Change
15-00-343	Motor Fuel Tax	$ 180,000	$ 168,700	$ 170,000	1%	$ 1,300
15-00-344	DUATS Grant for Barnett Ave	$ 656,000	$ -	$ 656,000	100%	$ 656,000
15-00-381	Interest Income	$ 74,000	$ 64,300	$ 64,300	0%	$ -
	Total Motor Fuel Tax Revenues	**$ 910,000**	**$ 233,000**	**$ 890,300**	**-8%**	**$ (19,700)**

	2024	2025
Total Motor Fuel Tax Fund Revenues for the prior two years:	$ 253,621	$ 245,510

Account Number	*(Expenses)* Description	2026 Budget	2026 Estimated	2027 Budget	2026 Estimated 2027 Budget % Change	2026 Estimated 2027 Budget $ Change
15-00-864-2	Moon & Elwood Street Sidewalk Improvements (observation and construction) Eng. Services	$ 430,000	$ 25,000	$ 430,000	1620%	$ 405,000
15-00-874-2	Barnett Ave. Reconstruction (observation and construction) Eng. Services (DUATS Project)	$ 820,000	$ 100,000	$ 1,741,650	1642%	$ 1,641,650
15-00-874-3	US RT 51 Median & Intersections Improvements (design & construction) working with IDOT and County	$ 548,200	$ -	$ 548,200	100%	$ 548,200
15-00-874-4	Weaver Rd Pedestrian Cross Walk over bridge (design 2026)	$ 200,000	$ 200,000	$ -	-100%	$ (200,000)
15-00-874-5	Route 51 Street Signs (lighted)	$ -	$ -	$ 135,000	100%	$ 135,000
15-00-874-6	Weaver Road/ Route 51 Camera	$ -	$ -	$ 50,000	100%	$ 50,000
	Total MFT Expense	**$ 1,998,200**	**$ 325,000**	**$ 2,904,850**	**794%**	**$ 2,579,850**

	2024	2025
Total Motor Fuel Tax Fund Expenses for the prior two years:	$ 62,769	$ 41,376

MOTOR FUEL TAX FUND (15) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance for 2025:	$ 2,283,062.09

Projected Revenues for 2026:	Projected Expenses for 2026:	Estimated End Balance for 12/31/2026:	Anticipated Revenues for 2027:	Proposed Expenses for 2027:	Estimated End Balance for 12/31/2027:	Estimated Variance between 12/31/2026 & 12/31/2027:
$ 233,000.00	$ 325,000.00	$ 2,191,062.09	$ 890,300.00	$ 2,904,850.00	$ 176,512.09	$ (2,014,550.00)

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

Motor Fuel Tax Fund		
Code Number:	**Code Number Name:**	**Code Description:**
15-00-864-2	Moon & Elwood Street Sidewalk Improvements (observation and construction) Eng. Services	Moon & Elwood Street Sidewalk Improvements (design Eng. & bidding services)
15-00-874-2	Barnett Ave. Reconstruction (observation and construction) Eng. Services (DUATS Project)	Barnett Ave. Reconstruction (design Eng. & bidding services)
15-00-874-3	US RT 51 Median Improvements	US RT 51 Median & Intersections Improvements (design & construction) working with IDOT and County
15-00-874-4	Weaver Rd Pedestrian Cross Walk over bridge (design 2026)	Weaver Rd Pedestrian Cross Walk over bridge (design 2026)
15-00-874-5	Route 51 Street Signs (lighted)	Route 51 Street Signs (lighted)
15-00-874-6	Weaver Road/ Route 51 Camera	Weaver Road/ Route 51 Camera

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	2026 Budget	2026 Estimated	2027 Budget	2026 Estimated 2027 Budget % Change	2026 Estimated 2027 Budget $ Change
16-00-314	Hotel/Motel 5% Tax	$ 500,000	$ 478,000	$ 480,000	0%	$ 2,000
16-00-381	Interest Income	$ 45,000	$ 70,000	$ 70,000	0%	$ -
16-00-383-1	Veterans Memorial Sponsor	$ -	$ 11,100	$ -	-100%	$ (11,100)
	Total Revenue	**$ 545,000**	**$ 559,100**	**$ 550,000**	**-2%**	**$ (9,100)**

	2024	2025
Total Hotel/Motel Tax Fund Revenues for the prior two years:	$ 581,994	$ 578,988

Account Number	*(Expenses)* Description	2026 Budget	2026 Estimated	2027 Budget	2026 Estimated 2027 Budget % Change	2026 Estimated 2027 Budget $ Change
(Capital)						
16-00-890	Disc Golf Course Updates	$ 5,000	$ 5,000	$ 15,000	200%	$ 10,000
16-00-893-1	D # 3 Misc. Updates/Changes	$ 100,000	$ 100,000	$ 75,000	-25%	$ (25,000)
16-00-894	Veteran's Memorial Updates (Construction & Eng construction & observation)	$ 414,000	$ 414,000	$ -	-100%	$ (414,000)
16-00-890-1	New Disc Golf Course	$ 80,000	$ 77,960	$ -	-100%	$ (77,960)
16-00-894-1	To run Power (electricity) over to Parking Lot at the Main Park	$ 50,000	$ 5,000	$ -	-100%	$ (5,000)
	Total Capital	$ 649,000	$ 601,960	$ 90,000	-85%	$ (511,960)
(Other Expenditures)						
16-00-911	Other Events	$ 22,500	$ 18,500	$ 22,500	22%	$ 4,000
16-00-911-1	Farm Progress	$ -	$ -	$ 10,000	100%	$ 10,000
16-00-911-3	DACVB	$ 75,000	$ 75,000	$ 75,000	0%	$ -
16-00-911-5	Disc Golf Tournament	$ 28,000	$ 28,000	$ 30,000	7%	$ 2,000
16-00-929	Miscellaneous Expenses	$ 1,450	$ 1,450	$ 1,450	0%	$ -
	Total Other Expenditures	$ 126,950	$ 122,950	$ 138,950	13%	$ 16,000
	Total Hotel/Motel Expense:	**$ 775,950**	**$ 724,910**	**$ 228,950**	**-68%**	$ (495,960)

	2024	2025
Total Hotel/Motel Tax Fund Expenses for the prior two years:	$ 291,591	$ 479,523

HOTEL/MOTEL TAX FUND (16) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance for 2025:	$ 2,302,674.29

Projected Revenues for 2026:	Projected Expenses for 2026:	Estimated End Balance for 12/31/2026:	Anticipated Revenues for 2027:	Proposed Expenses for 2027:	Estimated End Balance for 12/31/2027:	Estimated Variance between 12/31/2026 & 12/31/2027:
$ 559,100.00	$ 724,910.00	$ 2,136,864.29	$ 550,000.00	$ 228,950.00	$ 2,457,914.29	$ 321,050.00

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
16-00-383-1	Veterans Memorial Sponsor	Veterans Memorial Sponsor

Hotel/Motel Fund		
Code Number:	**Code Number Name:**	**Code Description:**
16-00-890	Disc Golf Course Updates	Disc Golf Course Updates
16-00-893-1	D # 3 Misc. Updates/Changes	Field Improvements (score board install, finish fencing, dugouts)
16-00-894	Veteran's Memorial Updates (Construction & Eng construction & observation)	Veteran's Memorial Updates (Construction & Eng construction & observation)
16-00-890-1	New Disc Golf Course	New Disc Golf Course
16-00-894-1	To run Power (electricity) over to Parking Lot at the Main Park	To run Power (electricity) over to Parking Lot at the Main Park
16-00-911	Other Events	Unassigned Contributions (visitor guide ads etc.)
16-00-911-1	Farm Progress	2027 will be back in Decatur area
16-00-911-3	DACVB	Annual contribution to the Decatur Area Convention & Visitor Bureau
16-00-911-5	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	2026 Budget	2026 Estimated	2027 Budget	2026 Estimated 2027 Budget % Change	2026 Estimated 2027 Budget $ Change
18-00-311-9	Property Tax TIF	$ 817,000	$ 889,203	$ 889,203	0%	$ -
18-00-381	Interest Income	$ 16,000	$ 16,000	$ 16,000	0%	$ -
	Total Revenue	**$ 833,000**	**$ 905,203**	**$ 905,203**	**0%**	**$ -**

	2024	2025
Total TIF District Fund Revenues for the prior two years:	$ 590,675	$ 729,479

Account Number	*(Expenses)* Description	2026 Budget	2026 Estimated	2027 Budget	2026 Estimated 2027 Budget % Change	2026 Estimated 2027 Budget $ Change
(Contractual Services)						
18-00-531	Accounting Audit Services	$ 2,000	$ 1,800	$ 1,800	0%	$ -
18-00-549	Other Professional Services	$ 64,500	$ 40,000	$ 64,500	61%	$ 24,500
	Total Contractual	$ 66,500	$ 41,800	$ 66,300	59%	$ 24,500
(Other Expenditures)						
18-00-928	Redevelopment Agreement Payments	$ 594,000	$ 594,000	$ 240,000	-60%	$ (354,000)
18-00-928-1	Commercial Revitalization TIF Grant Program	$ 75,000	$ 200,000	$ 200,000	0%	$ -
18-00-929	Miscellaneous Expenditures	$ -	$ 89,000	$ 63,000	0%	$ (26,000)
18-00-999-7	School Agreement	$ 163,500	$ 163,500	$ 201,291	23%	$ 37,791
	Total Other Expenditures	$ 832,500	$ 1,046,500	$ 704,291	-33%	$ (342,209)
	Total TIF District Expense:	**$ 899,000**	**$ 1,088,300**	**$ 770,591**	**-29%**	$ (317,709)

	2024	2025
Total TIF District Fund Expenses for the prior two years:	$ 278,718	$ 129,234

TIF DISTRICT FUND (18) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance for 2025:	$ 1,481,670.82

Projected Revenues for 2026:	Projected Expenses for 2026:	Estimated End Balance for 12/31/2026:	Anticipated Revenues for 2027:	Proposed Expenses for 2027:	Estimated End Balance for 12/31/2027:	Estimated Variance between 12/31/2026 & 12/31/2027:
$ 905,203.00	$ 1,088,300.00	$ 1,298,573.82	$ 905,203.00	$ 770,591.00	$ 1,433,185.82	$ 134,612.00

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

TIF Fund (18)		
Code Number:	**Code Number Name:**	**Code Description:**
18-00-531	Accounting Audit Services	Annual TIF audit fee
18-00-549	Other Professional Services	$35,000.00 TIF Consultant services (yearly fee) + $29,500.00 third Amendment
18-00-928	Redevelopment Agreement Payments	Prior approved (by village board) Redevelopment agreements to be paid as outlined within the agreements.
18-00-928-1	Commercial Revitalization TIF Grant Program	Current Ord. 2026-06 on 2/3/2026 Commercial Revitalization TIF Grant Program Budget Amount is $200,000.00. With a $25,000 limit to each project with maintaining the associated criteria. If a TIF grant has been approved but not paid out in the year it was approved the amount approved will be carried over within the new budget year. If TIF grant funds budgeted that has not been assigned to a approved TIF grant the un-spent budgeted amount does not carry over from year to year.
18-00-929	Miscellaneous Expenditures	items not classified elsewhere (2026/2027 gas and electric connection in prairie winds)
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	2026 Budget	2026 Estimated	2027 Budget	2026 Estimated 2027 Budget % Change	2026 Estimated 2027 Budget $ Change
30-00-344	Grants (ITIP m/f school bike path)	$ -	$ -	$ 363,821	100%	$ 363,821
30-00-381	Interest Income	$ 100,000	$ 40,000	$ 40,000	0%	$ -
30-00-399	Inter Fund Transfer (In)	$ 3,484,809	$ 3,484,809	$ 2,395,403	-31%	$ (1,089,406)
	Total Capital Project Revenues	**$ 3,584,809**	**$ 3,524,809**	**$ 2,799,224**	**-21%**	**$ (725,585)**

	2024	2025
Total Capital Fund Revenues for the prior two years:	$ 1,368,278	$ 1,753,484

Account Number	*(Expenses)* Description	2026 Budget	2026 Estimated	2027 Budget	2026 Estimated 2027 Budget % Change	2026 Estimated 2027 Budget $ Change
(Capital)						
30-00-870 (Administration dept)	Village Hall Board Room Meeting Table and Chairs Replacement	$ -	$ -	$ 16,000	100%	$ 16,000
	Total Administration Projects	**$ -**	**$ -**	**$ 16,000**	**100%**	**$ 16,000**

Account Number	*(Expenses)* Description	2026 Budget	2026 Estimated	2027 Budget	2026 Estimated 2027 Budget % Change	2026 Estimated 2027 Budget $ Change
(Capital)						
30-00-862 (street dept)	Truck Purchase	$ 130,000	$ 130,000	$ -	-100%	$ (130,000)
30-00-862-6 (street dept)	Tractor	$ -	$ -	$ 65,000	100%	$ 65,000
30-00-831-1 (street dept)	Leaf Vac Replacement	$ -	$ -	$ 120,000	100%	$ 120,000
30-00-898 (street dept)	Storm Sewer & Sewer Utility Extensions Prairie Winds Improvement (2025 Design, Permitting, Bidding)	$ 5,000	$ 5,000	$ -	-100%	$ (5,000)
30-00-898 (street dept)	Storm Sewer & Sewer Utility Extensions Prairie Winds Improvement (2025 Construction & Observation)	$ 30,000	$ 30,000	$ -	-100%	$ (30,000)
30-00-898 (street dept)	North/South Street & Utility Prairie Winds (design, bidding, construction & observation)	$ 144,600	$ 144,600	$ -	-100%	$ (144,600)
30-00-864-4 (streets dept)	Woodland Hills Rehabilitation; July 2, 2024 design Eng. services agreement $106,000 ($64,000 projected left on agreement) + 2027 Eng. bidding service $10,000 + 2027 Observation & Construction estimated $1,500,000 = $1,574,000 (includes shared path).	$ -	$ 63,500	$ 1,574,000	100%	$ 1,510,500
30-00-864-11 (street dept)	Street Maintenance Total Patcher	$ 125,000	$ 83,425	$ -	-100%	$ (83,425)
30-00-882 (street dept)	Annual Pavement Maintenance Program (design Eng. & bidding services, construction & observation)	$ 250,000	$ 250,000	$ 200,000	-20%	$ (50,000)
30-00-822 (street dept)	Pole/Storage Shed or Purchase Existing Building	$ 200,000	$ 200,000	$ -	-100%	$ (200,000)
30-00-894 (street dept)	Sidewalk Grinder	$ 12,000	$ 12,000	$ -	-100%	$ (12,000)
30-00-894-2 (street dept)	Wood Chipper	$ -	$ -	$ 60,000	100%	$ 60,000
30-00-894-1 (street dept)	Bat Wing Mower Attachment	$ 40,000	$ -	$ -	0%	$ -
	Total Street Projects	**$ 936,600**	**$ 918,525**	**$ 2,019,000**	**120%**	**$ 1,100,475**

	(Expenses)				2026 Estimated	2026 Estimated
Account		**2026**	**2026**	**2027**	**2027 Budget**	**2027 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Capital continued)						
30-00-831 (park dept)	Mower Replacement	$ 99,000	$ 99,000	$ 40,000	-60%	$ (59,000)
30-00-835 (park dept)	Maroa-Forsyth Grade School Bike Path (design Eng., bidding services, land acquisition, construction & observation)	$ -	$ 100,000	$ 638,550	100%	$ 538,550
30-00-860 (park dept)	Parking Lot Resurfacing & Maintenance (design, bidding, construction & observation); 2027 lot D (Veteran's Pavilion) Parking Lot Drainage Improvements & Resurfacing Design & Bidding $30,000 + Construction & Observation $230,000 = $260,000. 2029 Parking lot B (tennis/pickleball/pavilions) and Parking lot C (Diamonds 4 & 5); 2029 Resurfacing & Maintenance Design & Bidding $70,000 + Construction & Observation $800,000 = $870,000.	$ -	$ -	$ 260,000	100%	$ 260,000
30-00-860-2 (park dept)	Resurface Pickleball & Basket Ball Court	$ -	$ -	$ 80,000	100%	$ 80,000
30-00-860-3 (park dept)	Eagle Ridge and Montezuma Playground Concreate Repairs	$ -	$ -	$ 40,000	100%	$ 40,000
30-00-860-4 (park dept)	Security Cameras	$ -	$ -	$ 21,000	100%	$ 21,000
30-00-860-5 (park dept)	Run Electric in Prairie Winds for lights on bike trail (cox to school and bike path behind school) and aerators for pond(s) in Prairie Winds	$ -	$ -	$ 100,000	100%	$ 100,000
30-00-898-1 (park dept)	Master Plan Preparation Prairie Winds Park Improvements (pickleball/pond) (Forsyth Parks & Recreation Master Plan addition)	$ 20,000	$ 20,000	$ 75,000	100%	$ 55,000
30-00-898-2 (park dept)	Parking Lot and Dog Park over by Public Works Bldg. in Prairie Winds	$ 200,000	$ 200,000	$ -	-100%	$ (200,000)
30-00-870-1 (park dept)	Community Center at Library Bldg. Updates	$ 150,000	$ 150,000	$ -	-100%	$ (150,000)
30-00-867 (park dept)	Sidewalk from Library Bldg. to Pocket Park	$ 30,000	$ 30,000	$ -	-100%	$ (30,000)
30-00-893-1 (park dept)	Camera install near D # 1 & D # 2	$ 15,600	$ 15,600	$ -	-100%	$ (15,600)
30-00-892-3 (park dept)	Upgrade Tennis Court Lightning	$ 50,000	$ -	$ 275,000	100%	$ 275,000
30-00-892-2 (park dept)	Market Dr, Menards, Veterans, Grayhawk, D # 4 & 5 & Park Loop Paths Bike Path Resurfacing & Maintenance Program	$ 30,000	$ 25,000	$ -	-100%	$ (25,000)
30-00-892-2 (park dept)	Grayhawk, D # 4 & 5 & Park Loop Paths Bike Path Resurfacing & Maintenance Program (Construction & Observation)	$ 330,000	$ 367,300	$ -	-100%	$ (367,300)
	Total Park Projects	**$ 924,600**	**$ 1,006,900**	**$ 1,529,550**	**52%**	**$ 522,650**
30-00-851-1 (library dept)	Repairs to Library Parking Lot (east side behind the library) area around the handicap parking stall	$ -	$ -	$ 40,000	100%	$ 40,000
30-00-851 (library dept)	Exterior work and inside door doorway office area.	$ -	$ 32,400	$ -	-100%	$ (32,400)
30-00-873 (library dept)	Generator	$ 120,000	$ -	$ -	0%	$ -
30-00-822-3 (library dept)	Library Landscaping	$ 45,000	$ 45,000	$ -	-100%	$ (45,000)
	Total Library Projects	**$ 165,000**	**$ 77,400**	**$ 40,000**	**100%**	**$ (37,400)**

Account Number	*(Expenses)* Description	2026 Budget	2026 Estimated	2027 Budget	2026 Estimated 2027 Budget % Change	2026 Estimated 2027 Budget $ Change
(Capital continued)						
30-00-810-4 (water using General Fund $)	Auto Transfer Switch Gen	$ 45,000	$ -	$ -	0%	$ -
30-00-810-8 Water (using General Fund $)	Water Towers, Ground Storage Tank & Aerator Maintenance (2025 Bidding, 2026 North Tower construction & observation, 2026 South Tower, 2026 Ground Storage Tank)	$ 2,061,400	$ 2,092,750	$ -	-100%	$ (2,092,750)
30-00-811 (water using General Fund $)	Undersized Water Main Replacement $201,000 (Design, Permitting, Legal, & IEPA Loan App. Services) plus $20,000 (2027 Bidding)	$ -	$ -	$ 221,000	100%	$ 221,000
30-00-812-1 Water (using General Fund $)	Insert Hydrant Valves	$ 45,000	$ 6,800	$ 45,000	100%	$ 38,200
30-00-812-2 Water (using General Fund $)	Decatur Water Connection: 2027 Design $75,000 and 2028 Construction $325,000	$ 75,000	$ -	$ 75,000	100%	$ 75,000
30-00-810-7 Water (using General Fund $)	Filter Water Pumps	$ 20,000	$ 26,500	$ -	-100%	$ (26,500)
	Total Water Projects	**$ 2,246,400**	**$ 2,126,050**	**$ 341,000**	**-84%**	**$ (1,785,050)**
	Total Capital	$ 4,272,600	$ 4,128,875	$ 3,945,550	-4%	$ (183,325)
30-00-999-6	Capital Project Fund (Out) to sewer	$ 100,000	$ -	$ -	100%	$ -
	Total Interfund Operating Transfers	$ 100,000	$ -	$ -	100%	$ -
	Total Capital Expense:	**$ 4,372,600**	**$ 4,128,875**	**$ 3,945,550**	**-4%**	**$ (183,325)**

	2024	2025
Total Capital Project Fund Expenses for the prior two years:	$ 2,768,460	$ 2,887,375

CAPITAL PROJECT FUND (30) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance For 2025:	$ 3,126,393.60

Projected Revenues for 2026:	Projected Expenses for 2026:	Estimated End Balance for 12/31/2026:	Anticipated Revenues for 2027:	Proposed Expenses for 2027:	Estimated End Balance for 12/31/2027:	Estimated Variance between 12/31/2026 & 12/31/2027:
$ 3,524,809.00	$ 4,128,875.00	$ 2,522,327.60	$ 2,799,224.00	$ 3,945,550.00	$ 1,376,001.60	$ (1,146,326.00)

Capital Project Fund (30)		
Code Number:	**Code Number Name:**	**Code Description:**
30-00-344	Grants	M/F Bike Path Grant
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:**
30-00-870 (admin. dept)	Village Hall Board Room Meeting Table and Chairs Replacement	Village Hall Board Room Meeting Table and Chairs Replacement
30-00-862 (street dept)	Truck Purchase	Truck Purchase
30-00-862-6 (street dept)	Tractor	Tractor
30-00-831-1 (street dept)	Leaf Vac Replacement	Leaf Vac Replacement
30-00-898 (street dept)	Storm Sewer & Sewer Utility Extensions Prairie Winds Improvement (2025 Design, Permitting, Bidding)	Storm Sewer & Sewer Utility Extensions Prairie Winds Improvement (2025 Design, Permitting, Bidding)
30-00-898 (street dept)	Storm Sewer & Sewer Utility Extensions Prairie Winds Improvement (2025 Construction & Observation)	Storm Sewer & Sewer Utility Extensions Prairie Winds Improvement (2025 Construction & Observation)
30-00-898 (street dept)	North/South Street & Utility Prairie Winds (design, bidding, construction & observation)	North/South Street & Utility Prairie Winds (design, bidding, construction & observation)
30-00-864-4 (streets dept)	Woodland Hills Rehabilitation (design Eng. & bidding services, construction & observation)	Woodland Hills Rehabilitation (design Eng. & bidding services, construction & observation)
30-00-864-1 (street dept)	Street Maintenance Total Patcher	Street Maintenance Total Patcher
30-00-882 (street dept)	Annual Pavement Maintenance Program (design Eng. & bidding services, construction & observation)	Annual Pavement Maintenance Program (design Eng. & bidding services, construction & observation)
30-00-822 (street dept)	Pole/Storage Shed or Purchase Existing Building	Pole/Storage Shed or Purchase Existing Building
30-00-894 (street dept)	Sidewalk Grinder	Sidewalk Grinder
30-00-894-2 (street dept)	Wood Chipper	Wood Chipper
30-00-894-1 (street dept)	Bat Wing Mower Attachment	Bat Wing Mower Attachment
30-00-831 (park dept)	Mower Replacement	Mower Replacement
30-00-835 (park dept)	Maroa-Forsyth Grade School Bike Path (design Eng., bidding services, land acquisition, construction & observation)	Maroa-Forsyth Grade School Bike Path (design Eng., bidding services, land acquisition, construction & observation)
30-00-860 (park dept)	Parking Lot Resurfacing & Maintenance (design, bidding, construction & observation); 2027 lot D (Veteran's Pavilion) Parking Lot Drainage Improvements & Resurfacing Design & Bidding $30,000 + Construction & Observation $230,000 = $260,000. 2029 Parking lot B (tennis/pickleball/pavilions) and	Parking Lot Resurfacing & Maintenance (design, bidding, construction & observation); 2027 lot D (Veteran's Pavilion) Parking Lot Drainage Improvements & Resurfacing Design & Bidding $30,000 + Construction & Observation $230,000 = $260,000. 2029 Parking lot B (tennis/pickleball/pavilions) and Parking lot
30-00-860-2 (park dept)	Resurface Pickleball & Basket Ball Court	Resurface Pickleball & Basket Ball Court
30-00-860-3 (park dept)	Eagle Ridge Playground Concreate	Eagle Ridge Playground Concreate
30-00-860-4 (park dept)	Security Cameras	Security Cameras
30-00-860-5 (park dept)	Run Electric in Prairie Winds for lights on bike trail (cox to school and bike path behind school) and aerators for pond(s) in Prairie Winds	Run Electric in Prairie Winds for lights on bike trail (cox to school and bike path behind school) and aerators for pond(s) in Prairie Winds
30-00-898-1 (park dept)	Master Plan Preparation Prairie Winds Park Improvements (pickleball/pond) (Forsyth Parks & Recreation Master Plan addition)	Master Plan Preparation Prairie Winds Park Improvements (pickleball/pond) (Forsyth Parks & Recreation Master Plan addition)
30-00-898-2 (park dept)	Parking Lot and Dog Park over by Public Works Bldg. in Prairie Winds	Parking Lot and Dog Park over by Public Works Bldg. in Prairie Winds
30-00-870-1 (park dept)	Community Center at Library Bldg. Updates	Community Center at Library Bldg. Updates
30-00-867 (park dept)	Sidewalk from Library Bldg. to Pocket Park	Sidewalk from Library Bldg. to Pocket Park
30-00-893-1 (park dept)	Camera install near D # 1 & D # 2	Camera install near D # 1 & D # 2
30-00-892-3 (park dept)	Upgrade Tennis Court Lightning	Upgrade Tennis Court Lightning
30-00-892-2 (park dept)	Market Dr, Menards, Veterans, Grayhawk, D # 4 & 5 & Park Loop Paths Bike Path Resurfacing & Maintenance Program (Design & Bidding)	Market Dr, Menards, Veterans, Grayhawk, D # 4 & 5 & Park Loop Paths Bike Path Resurfacing & Maintenance Program (Design & Bidding)
30-00-892-2 (park dept)	Market Dr, Menards, Veterans, Grayhawk, D # 4 & 5 & Park Loop Paths Bike Path Resurfacing & Maintenance Program (Construction & Observation)	Market Dr, Menards, Veterans, Grayhawk, D # 4 & 5 & Park Loop Paths Bike Path Resurfacing & Maintenance Program (Construction & Observation)
30-00-851-1 (library dept)	Repairs to Library Parking Lot (east side behind the library) area around the handicap parking stall	Repairs to Library Parking Lot (east side behind the library) area around the handicap parking stall
30-00-851 (library dept)	Exterior work and inside door doorway office area.	Exterior work and inside door doorway office area.
30-00-822-3 (library dept)	Library Landscaping	Library Landscaping
General Fund $)	Auto Transfer Switch Gen	Auto Transfer Switch Gen
30-00-811 (water using General Fund $)	Undersized Water Main Replacement $200,000 (Design, Permitting, Legal, & IEPA Loan App. Services) plus $20,000 (2027 Bidding)	Undersized Water Main Replacement $200,000 (Design, Permitting, Legal, & IEPA Loan App. Services) plus $20,000 (2027 Bidding)
30-00-810-8 Water (using General Fund $)	Water Towers, Ground Storage Tank & Aerator Maintenance (2025 Bidding, 2026 North Tower construction & observation, 2026 South Tower, 2026 Ground Storage Tank)	Water Towers, Ground Storage Tank & Aerator Maintenance (2025 Bidding, 2026 North Tower construction & observation, 2026 South Tower, 2026 Ground Storage Tank)
30-00-812-1 Water (using General Fund $)	Insert Hydrant Valves	Insert Hydrant Valves
30-00-812-2 Water (using General Fund $)	Decatur Water Connection: 2026 Design $75,000 and 2027 Construction $325,000	Decatur Water Connection: 2026 Design $75,000 and 2027 Construction $325,000
30-00-810-7 Water (using General Fund $)	Filter Water Pumps	Filter Water Pumps

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	2026 Budget	2026 Estimated	2027 Budget	2026 Estimated 2027 Budget % Change	2026 Estimated 2027 Budget $ Change
31-00-366	Loan Incentive Repayments	$ 16,690	$ 16,690	$ 16,690	0%	$ -
31-00-381	Interest Income	$ 10,000	$ 10,000	$ 10,000	0%	$ -
31-00-392	Proceeds-Sale of Property	$ -	$ -	$ -	0%	$ -
31-00-399	Inter Fund Transfer (In)	$ -	$ -	$ -	0%	$ -
	Total Economic Development Revenues	**$ 26,690**	**$ 26,690**	**$ 26,690**	0%	**$ -**

	2024	2025
Total Economic Development Fund Revenues for the prior two years:	$ 337,916	$ 74,677

Economic Development Fund (31)

Account Number	*(Expenses)* Description	2026 Budget	2026 Estimated	2027 Budget	2026 Estimated 2027 Budget % Change	2026 Estimated 2027 Budget $ Change
(Capital and Interfund Operating Transfer Expenditures)						
31-00-898-1	Crawford's Gym Infrastructure	$ 400,000	$ -	$ 400,000	100%	$ 400,000
31-00-549	Other Professional Services	$ -	$ -	$ 50,000	100%	$ 50,000
31-00-929	Miscellaneous Expenses	$ -	$ -	$ 30,000	100%	$ 30,000
31-00-999-4	Out to Capital Fund	$ 179,600	$ 179,600	$ -	-100%	$ (179,600)
	Total Economic Development Expenses	$ 579,600	$ 179,600	$ 480,000	0%	$ 300,400

	2024	2025
Total Economic Development Fund Expenses for the prior two years:	$ -	$ 1,650,400

ECONOMIC DEVELOPMENT FUND (31) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance for 2025:	$ 767,981.97

Projected Revenues for 2026:	Projected Expenses for 2026:	Estimated End Balance for 12/31/2026:	Anticipated Revenues for 2027:	Proposed Expenses for 2027:	Estimated End Balance for 12/31/2027:	Estimated Variance between 12/31/2026 & 12/31/2027:
$ 26,690.00	$ 179,600.00	$ 615,071.97	$ 26,690.00	$ 480,000.00	$ 161,761.97	$ (453,310.00)

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 (last payment in 2027)
31-00-381	Interest Income	Bank Interest
31-00-392	Proceeds-Sale of Property	Sell of Property Prairie Winds
31-00-399	Inter Fund Transfer (In)	Interfund Transfer in from General Fund

Economic Develop. Fund (31)		
Code Number:	**Code Number Name:**	**Code Description:**
31-00-898-1	Crawford's Gym Infrastructure	Crawford's Gym Infrastructure
31-00-549	Other Professional Services	Other Professional Services to promote business to the village (per administrator)
31-00-929	Miscellaneous Expenses	Annexation to the Sanitary District for Crawford's Gym
31-00-999-4	Out to Capital Fund	Interfund Transfer out of Economic Development to Capital Fund (for Prairie Winds)

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	2026 Budget	2026 Estimated	2027 Budget	2026 Estimated 2027 Budget % Change	2026 Estimated 2027 Budget $ Change
38-00-344	Grants	$ -	$ -	$ -	0%	$ -
38-00-381	Interest Income	$ 60,000	$ 60,000	$ 60,000	0%	$ -
38-00-399	Inter Fund Transfer (In)	$ -	$ -	$ -	0%	$ -
	Total FFSNP Revenues	**$ 60,000**	**$ 60,000**	**$ 60,000**	0%	**$ -**

	2024	2025
Total FFSNP Fund Revenues for the prior two years:	$ 2,203,000	$ 66,185

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

Account Number	*(Expenses)* Description	2026 Budget	2026 Estimated	2027 Budget	2026 Estimated 2027 Budget % Change	2026 Estimated 2027 Budget $ Change
(Capital)						
38-00-863-2	Family Sports & Nature Park Trail and parking lot Lighting (includes electrical to area)	$ 100,000	$ 129,000	$ 340,000	100%	$ 211,000
38-00-863-3	Family Sports & Nature Park - Phase II Site Improvements (2) Fishing Docks and Installation	$ 160,000	$ 160,000	$ -	-100%	$ (160,000)
38-00-863-4	Family Sports & Nature Park Water Main Extension Ph1 gets to splash pad and pavilion $45,000 (Design, Permitting, Bidding services) and $275,000 (Construction & Observation)	$ 40,000	$ 10,000	$ 45,000	100%	$ 35,000
38-00-863-5	Family Sports & Nature Park Sanitary Sewer Extension $90,000 (Design, Permitting, Bidding services) and $350,000 (Construction & Observation)	$ 90,000	$ 15,000	$ 90,000	100%	$ 75,000
38-00-863-6	Family Sports & Nature Park Sanitary Storm Sewer Extension $10,000 (Design, Permitting, Bidding services) and $50,000 (Construction & Observation)	$ 10,000	$ 15,000	$ 10,000	100%	$ (5,000)
38-00-863-7	Improvements Playground, & Additional Parking $100,000 (Design, Permitting & Bidding), $700,000 (playground equipment, surfacing, installation) and $500,000 (parking lot	$ 100,000	$ 100,000	$ -	100%	$ (100,000)
	Total FFSNP Expenses	$ 500,000	$ 429,000	$ 485,000	13%	$ 56,000

	2024	2025
Total FFSNP Fund Expenses for the prior two years:	$ 1,478,446	$ 519,741

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

GAAP Ending Fund Balance For 2025:	$ 2,694,648.28

Projected Revenues for 2026:	Projected Expenses for 2026:	Estimated End Balance for 12/31/2026:	Anticipated Revenues for 2027:	Proposed Expenses for 2027:	Estimated End Balance for 12/31/2027:	Estimated Variance between 12/31/2026 & 12/31/2027:
$ 60,000.00	$ 429,000.00	$ 2,325,648.28	$ 60,000.00	$ 485,000.00	$ 1,900,648.28	$ (425,000.00)

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

Forsyth Family Sports & Nature Park (FFSNP) (38)		
Code Number:	**Code Number Name:**	**Code Description:**
38-00-863-2	Family Sports & Nature Park Trail and parking lot Lighting	Family Sports & Nature Park Trail and parking lot Lighting
38-00-863-3	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
38-00-863-4	Family Sports & Nature Park Water Main Extension $40,000 (Design, Permitting, Bidding services) and $275,000 (Construction & Observation)	Family Sports & Nature Park Water Main Extension $40,000 (Design, Permitting, Bidding services) and $275,000 (Construction & Observation)
38-00-863-5	Sewer Extension $90,000 (Design, Permitting, Bidding services) and $350,000 (Construction &	Family Sports & Nature Park Sanitary Sewer Extension $90,000 (Design, Permitting, Bidding services) and $350,000 (Construction & Observation)
38-00-863-6	Family Sports & Nature Park Sanitary Storm Sewer Extension $10,000 (Design, Permitting, Bidding services) and $50,000 (Construction & Observation)	Family Sports & Nature Park Sanitary Storm Sewer Extension $10,000 (Design, Permitting, Bidding services) and $50,000 (Construction & Observation)
38-00-863-7	Family Sports & Nature Park - Improvements Playground, & Additional Parking $100,000 (Design, Permitting & Bidding), $700,000 (playground equipment, surfacing, installation) and $500,000 (parking lot Construction, materials, install)	Family Sports & Nature Park - Improvements Playground, & Additional Parking $100,000 (Design, Permitting & Bidding), $700,000 (playground equipment, surfacing, installation) and $500,000 (parking lot Construction, materials, install)

Water Fund (51)						
	(Revenues)				**2026 Estimated**	**2026 Estimated**
Account		**2026**	**2026**	**2027**	**2027 Budget**	**2027 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
51-00-361	Water Revenue	$ 950,000	$ 900,000	$ 1,358,000	51%	$ 458,000
51-00-365	Tap on Fees	$ 4,000	$ 4,000	$ 4,000	0%	$ -
51-00-367	Meters/Inspections	$ 4,000	$ 5,000	$ 5,000	0%	$ -
51-00-372	Oreana Water Revenues	$ 120,400	$ 124,000	$ 128,000	3%	$ 4,000
51-00-381	Interest Income	$ 9,000	$ 5,000	$ 5,000	0%	$ -
51-00-389	Miscellaneous	$ 1,000	$ 65,000	$ 4,000	-94%	$ (61,000)
	Total Water Revenue	**$ 1,088,400**	**$ 1,103,000**	**$ 1,504,000**	**36%**	**$ 401,000**

	2024	2025
Total Water Fund Revenues for the prior two years:	$ 783,646	$ 885,506

Water Fund (51)						
	(Expenses)				**2026 Estimated**	**2026 Estimated**
Account		**2026**	**2026**	**2027**	**2027 Budget**	**2027 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Personnel Services)						
51-00-421	Salaries Regular	$ 105,000	$ 105,000	$ 130,000	24%	$ 25,000
51-00-423	Salaries Overtime	$ 20,000	$ 20,000	$ 20,000	0%	$ -
51-00-451	Health/Dental/Vision Insurance	$ 37,000	$ 37,000	$ 43,000	16%	$ 6,000
51-00-461	FICA Contribution	$ 11,000	$ 11,000	$ 12,000	9%	$ 1,000
51-00-462	IMRF Contribution	$ 16,000	$ 16,000	$ 18,000	13%	$ 2,000
51-00-471	Uniforms	$ 2,500	$ 2,500	$ 2,500	0%	$ -
	Total Personnel	$ 191,500	$ 191,500	$ 225,500	18%	$ 34,000
(Contractual Services)						
51-00-511	Building Maintenance Service	$ 70,000	$ 70,000	$ 80,000	14%	$ 10,000
51-00-512	Equipment Maintenance Service	$ 100,000	$ 100,000	$ 110,000	10%	$ 10,000
51-00-512-1	Storage Tank Maintenance Service	$ -	$ -	$ 20,000	100%	$ 20,000
51-00-513	Vehicle Maintenance Service	$ 100	$ 100	$ 100	0%	$ -
51-00-532	Engineering Services	$ 40,000	$ 40,000	$ 65,000	63%	$ 25,000
51-00-547	Plumbing Inspections Services	$ 1,500	$ 1,500	$ 1,500	0%	$ -
51-00-549	Other Professional Services	$ 158,800	$ 158,800	$ 100,000	-37%	$ (58,800)
51-00-549-1	Outsource Utility Billing Services	$ 7,000	$ 7,000	$ 7,000	0%	$ -
51-00-549-2	Online Payment Fees Services	$ 4,000	$ 4,000	$ 5,000	25%	$ 1,000
51-00-551	Postage Services	$ 100	$ 100	$ 100	0%	$ -
51-00-552	Telephone/internet Services	$ 8,000	$ 8,000	$ 12,000	50%	$ 4,000
51-00-560	Professional Development	$ 4,000	$ 4,000	$ 6,000	50%	$ 2,000
51-00-571	Utilities Services	$ 100,000	$ 100,000	$ 106,000	6%	$ 6,000
	Total Contractual	$ 493,500	$ 493,500	$ 512,700	4%	$ 19,200

Water Fund (51)						
	(Expenses)				2026 Estimated	2026 Estimated
Account		2026	2026	2027	2027 Budget	2027 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	$ 100,000	25%	$ 20,000
51-00-613	Vehicle Maintenance Supplies	$ 100	$ 100	$ 100	0%	$ -
51-00-617-1	Landscaping Trees Supplies	$ -	$ -	$ 5,000	0%	$ 5,000
51-00-651-1	Computers/Equipment Supplies	$ 250	$ 250	$ 250	0%	$ -
51-00-652	Operating Supplies	$ 10,000	$ 10,000	$ 12,000	20%	$ 2,000
51-00-653	Small Tools Supplies	$ 100	$ 100	$ 2,000	1900%	$ 1,900
51-00-656	Chemicals Supplies	$ 450,000	$ 450,000	$ 450,000	0%	$ -
	Total Supplies	$ 542,450	$ 542,450	$ 571,350	5%	$ 28,900
(Other Expenditures/ Debt Services)						
51-00-929	Miscellaneous Expenses	$ 100	$ 100	$ 1,000	900%	$ 900
51-00-999-3	Inter Fund Transfer (Out)	$ -	$ -	$ -	0%	$ -
	Total Other/Debt Services	$ 100	$ 100	$ 1,000	900%	$ 900
Total Water Expense:		**$ 1,227,550**	**$ 1,227,550**	**$ 1,310,550**	**7%**	**$ 83,000**

	2024	2025
Total Water Fund Expenses for the prior two years:	$ 982,422	$ 1,076,586

WATER FUND (51) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance For 2025:	$ 271,836.83

Projected Revenues for 2026:	Projected Expenses for 2026:	Estimated End Balance for 12/31/2026:	Anticipated Revenues for 2027:	Proposed Expenses for 2027:	Estimated End Balance for 12/31/2027:	Estimated Variance between 12/31/2026 & 12/31/2027:
$ 1,103,000.00	$ 1,227,550.00	$ 147,286.83	$ 1,504,000.00	$ 1,310,550.00	$ 340,736.83	$ 193,450.00

Water Fund (51)		
Code Number:	**Code Number Name:**	**Code Description:**
51-00-361	Water Revenue	Monthly Water Revenues billed from water billing-On 09/15/2026 the board approved to increase the water and sewer rates based upon the water and sewer rate study. This increase will go into effect 01/01/2027 billing (usage 11/20/2026 to 12/20/2026).
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 10.18% (2026 was 10.15%)
51-00-471	Uniforms	For safety boots, logo shirt and allowance
51-00-511	Building Maintenance Service	Cl2 Room Ventilation, Plant exhaust fan replacement (2 of 4), plant lighting, gate, aerator, duct work
51-00-512	Equipment Maintenance Service	CL2 Scales, metering pumps, Well 6 Pump PM (20k)
51-00-512-1	Storage Tank Maintenance Service	Repairs/maintenance to village's water towers (i.e. cleaning, painting, repairs & etc.) s. tower cellular upgrades
51-00-513	Vehicle Maintenance Service	Repairs & Maintenance made by an outside vendor (oil, tires, lights, breaks)
51-00-532	Engineering Services	SCADA, Window 11 Upgrade
51-00-547	Plumbing Inspections Services	Plumbing Inspections for new homes/business/remodels
51-00-549	Other Professional Services	2-Lime Removal (2 lagoons), water leaks, labs, Hydrant Repairs / valves, IEPA required triennial cross-connection survey ($5.00/address), new Fire Hydrant at Applebee's (15k), Lime delivery port repair (7k), Annual Julie Locate fees $3,800
51-00-549-1	Outsource Utility Billing Services	Water & Sewer Billing outsource services
51-00-549-2	Online Payment Fees Services	Online payment fees for 3rd party
51-00-551	Postage Services	Postage and Postage services
51-00-552	Telephone/internet Services	Well # 3,6&7 Cellular, n/s towers Cellular, water plant phone/internet services
51-00-560	Professional Development	IPSI (3rd Yr.) training for CEU's
51-00-571	Utilities Services	Electric, gas, utilities avg., flock safety
51-00-611	Building Maintenance Supplies	Light bulbs, furnace filters, misc.
51-00-612	Equipment Maintenance Supplies	Complete purchasing / refurbishing Pumps and Motors (**Critical Water Spares**), non-potable pumps, lime pumps
51-00-613	Vehicle Maintenance Supplies	Supplies needed for Vehicles
51-00-617-1	Landscaping Trees Supplies	Landscaping trees, flag pole with landscaping
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
51-00-656	Chemicals Supplies	Constant Increase in Pricing
51-00-929	Miscellaneous Expenses	For items not classified elsewhere (closed water and sewer account with credit balance to issue a refund).
51-00-999-3	Inter Fund Transfer (Out)	Annual Transfer out into the Capital Fund (if needed)

Sewer Fund (52)						
	(Revenues)				2026 Estimated	2026 Estimated
Account		2026	2026	2027	2027 Budget	2027 Budget
Number	Description	Budget	Estimated	Budget	% Change	$ Change
52-00-362	Sewer Revenue	$ 485,000	$ 435,100	$ 538,000	24%	$ 102,900
52-00-365	Fees & Permits	$ 1,500	$ 2,250	$ 2,250	0%	$ -
52-00-370	H.P. Estates Sewer	$ 2,800	$ 159	$ -	-100%	$ (159)
52-00-371	H.P. Park Subdivision Sewer	$ 550	$ 550	$ 550	0%	$ -
52-00-381	Interest Income	$ 14,000	$ 7,500	$ 8,000	7%	$ 500
52-00-389	Miscellaneous	$ -	$ -	$ -	0%	$ -
52-00-399	Inter Fund Transfer (In)	$ 100,000	$ -	$ 125,000	100%	$ 125,000
	Total Sewer Revenue	**$ 603,850**	**$ 445,559**	**$ 673,800**	**51%**	**$ 228,241**

	2024	2025
Total Sewer Fund Revenues for the prior two years:	$ 445,687	$ 426,852

Sewer Fund (52)						
	(Expenses)				2026 Estimated	2026 Estimated
Account		2026	2026	2027	2027 Budget	2027 Budget
Number	Description	Budget	Estimated	Budget	% Change	$ Change
(Personnel Services)						
52-00-421	Salaries Regular	$ 14,000	$ 14,000	$ 20,000	43%	$ 6,000
52-00-423	Salaries Overtime	$ 2,500	$ 2,500	$ 2,500	0%	$ -
52-00-451	Health/Dental/Vision Insurance	$ 24,500	$ 24,500	$ 28,500	16%	$ 4,000
52-00-461	FICA Contribution	$ 1,600	$ 1,600	$ 1,750	9%	$ 150
52-00-462	IMRF Contribution	$ 2,300	$ 2,300	$ 2,600	13%	$ 300
52-00-471	Uniforms	$ 1,000	$ 1,000	$ 1,000	0%	$ -
	Total Personnel	$ 45,900	$ 45,900	$ 56,350	23%	$ 10,450
(Contractual Services)						
52-00-512	Equipment Maintenance Service	$ 40,000	$ 40,000	$ 40,000	0%	$ -
52-00-513	Vehicle Maintenance Service	$ 1,500	$ 1,500	$ 500	-67%	$ (1,000)
52-00-517	Ground Maintenance Service	$ 25,000	$ 25,000	$ 25,000	0%	$ -
52-00-517-1	Landscaping Tree Service	$ 2,000	$ 2,000	$ 2,000	0%	$ -
52-00-532	Engineering Services	$ 5,000	$ 5,000	$ 5,000	0%	$ -
52-00-537	IT Services	$ 5,000	$ 5,000	$ 5,000	0%	$ -
52-00-549	Other Professional Services	$ 4,000	$ 4,000	$ 6,000	50%	$ 2,000
52-00-549-1	Outsource Utility Billing Services	$ 7,000	$ 7,000	$ 7,000	0%	$ -
52-00-549-2	Online Payment Fees Services	$ 5,000	$ 5,000	$ 5,000	0%	$ -
52-00-552	Telephone/Internet Services	$ 16,000	$ 16,000	$ 18,000	13%	$ 2,000
52-00-560	Professional Development	$ 500	$ 500	$ 500	0%	$ -
52-00-571	Utilities Services	$ 12,000	$ 12,000	$ 12,000	0%	$ -
52-00-578	Sewer Discharge Fees Services	$ 320,000	$ 320,000	$ 350,000	9%	$ 30,000
	Total Contractual	$ 443,000	$ 443,000	$ 476,000	7%	$ 33,000

Sewer Fund (52)						
	(Expenses)				2026 Estimated	2026 Estimated
Account		2026	2026	2027	2027 Budget	2027 Budget
Number	Description	Budget	Estimated	Budget	% Change	$ Change
(Supplies)						
52-00-612	Equipment Maintenance Supplies	$ 10,000	$ 10,000	$ 10,000	0%	$ -
52-00-613	Vehicle Maintenance Supplies	$ 250	$ 250	$ 250	0%	$ -
52-00-652	Operating Supplies	$ 500	$ 500	$ 500	0%	$ -
52-00-653	Small Tools Supplies	$ 150	$ 150	$ 150	0%	$ -
52-00-655	Fuel Supplies	$ 250	$ 250	$ 250	0%	$ -
	Total Supplies	$ 11,150	$ 11,150	$ 11,150	0%	$ -
(Capital)						
52-00-840-1	New SCADA Communications	$ 100,000	$ -	$ 125,000	100%	$ 125,000
	Total Capital	$ 100,000	$ -	$ 125,000	100%	$ 125,000
(Other Expenditures/Debt Services)						
52-00-929	Miscellaneous	$ 250	$ 250	$ 250	0%	$ -
52-00-999-3	Inter Fund Transfer (Out)	$ -	$ -	$ -	0%	$ -
	Total Expenditures/Debt	$ 250	$ 250	$ 250	100%	$ -
Total Sewer Expenses		**$ 600,300**	**$ 500,300**	**$ 668,750**	**34%**	**$ 168,450**

	2024	2025
Total Sewer Fund Expenses for the prior two years:	$ 401,827	$ 413,216

SEWER FUND (52) ESTIMATED BANK SUMMARY

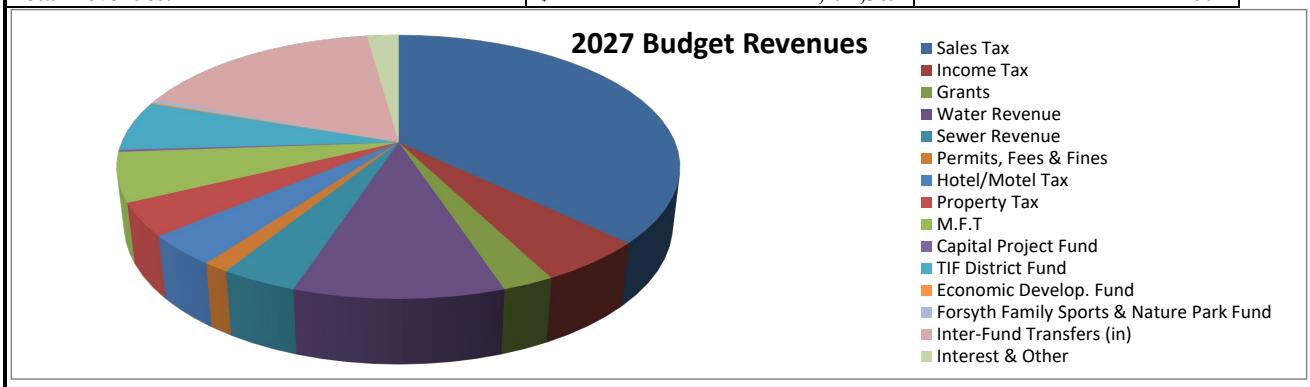
GAAP Ending Fund Balance for 2025:	$ 455,346.23

Projected Revenues for 2026:	Projected Expenses for 2026:	Estimated End Balance for 12/31/2026:	Anticipated Revenues for 2027:	Proposed Expenses for 2027:	Estimated End Balance for 12/31/2027:	Estimated Variance between 12/31/2026 & 12/31/2027:
$ 445,559.00	$ 500,300.00	$ 400,605.23	$ 673,800.00	$ 668,750.00	$ 405,655.23	$ 5,050.00

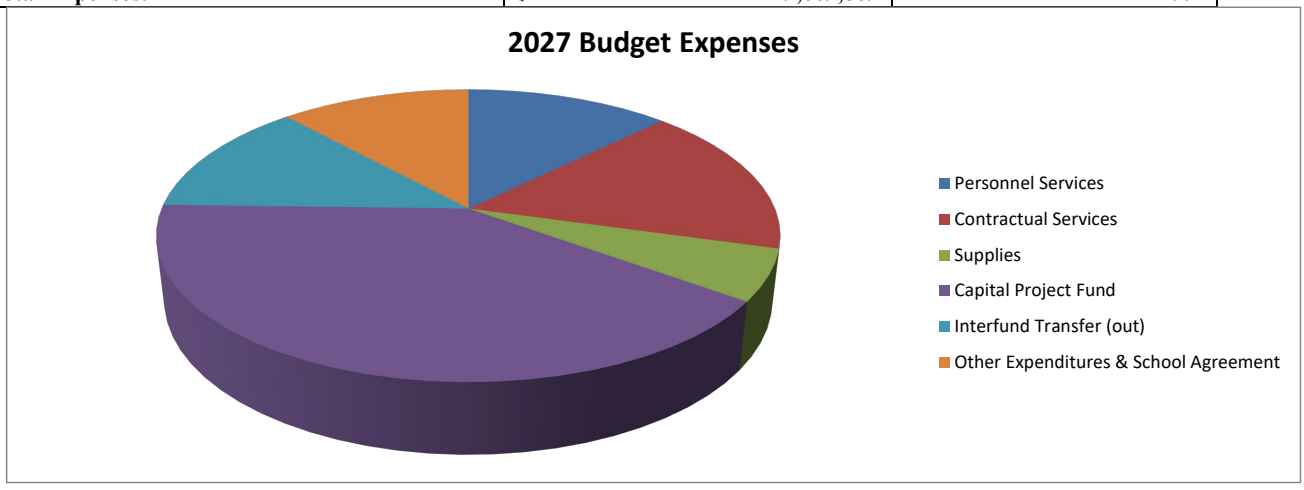
Sewer Fund (52)		
Code Number:	**Code Number Name:**	**Code Description:**
52-00-362	Sewer Revenue	Monthly Water Revenues billed from water billing-On 09/15/2026 the board approved to increase the water and sewer rates based upon the water and sewer rate study. This increase will go into effect 01/01/2027 billing (usage 11/20/2026 to 12/20/2026).
52-00-365	Fees & Permits	Monthly Tap on fees billed
52-00-370	H.P. Estates Sewer	All paid in 2026
52-00-371	H.P. Park Subdivision Sewer	(2 resident loans x $22.74) = $45.48 x 12 months = $545.76
52-00-381	Interest Income	Bank Interest
52-00-389	Miscellaneous	Monthly miscellaneous items not classified elsewhere
52-00-399	Inter Fund Transfer (In)	Inter Fund Transfer (In)

Sewer Fund (52)		
Code Number:	**Code Number Name:**	**Code Description:**
52-00-421	Salaries Regular	Wage increase for union and non-union staff. PW staff works in all departments.
52-00-423	Salaries Overtime	Wage increase for union staff. PW staff works in all departments.
52-00-451	Health/Dental/Vision Insurance	Insurance cost increased and staff changes in the public works department.
52-00-461	FICA Contribution	Payroll contribution 7.65%
52-00-462	IMRF Contribution	Payroll contribution 10.18% (2026 was 10.15%)
52-00-471	Uniforms	For safety boots, logo shirt and allowance
52-00-512	Equipment Maintenance Service	Lift Station Panel Repairs, Pump Repairs
52-00-513	Vehicle Maintenance Service	General Service
52-00-517	Ground Maintenance Service	landscape lift stations(S/C)
52-00-517-1	Landscaping Tree Service	Ornamental trees
52-00-532	Engineering Services	Engineering services (SCADA)
52-00-537	IT Services	IT Services
52-00-549	Other Professional Services	Other professional services
52-00-549-1	Outsource Utility Billing Services	Water & Sewer Billing outsource services
52-00-549-2	Online Payment Fees Services	Online payment fees for 3rd party
52-00-552	Telephone Services	4 Cellular Services for Each Lift Station (SCADA Implementation)
52-00-560	Professional Development	Class1 training and minimal (CEU's)
52-00-571	Utilities Services	Electric, gas utilities
52-00-578	Sewer Discharge Fees Services	Sewer discharge fees to the Decatur Sanitary District
52-00-612	Equipment Maintenance Supplies	Supplies needed for Equipment Capacitors, contactors, Hoist (6k), etc.…
52-00-613	Vehicle Maintenance Supplies	Supplies needed for Vehicles
52-00-652	Operating Supplies	Operating Supplies chemicals, blocks, etc.…
52-00-653	Small Tools Supplies	Tool purchases
52-00-655	Fuel Supplies	Fuel for equipment/vehicles
52-00-840-1	New SCADA Communications	4 Sewer Lift Station Communication Change out
52-00-929	Miscellaneous	For items not classified elsewhere
52-00-999-3	Inter Fund Transfer (Out)	Annual Transfer out into the Capital Fund

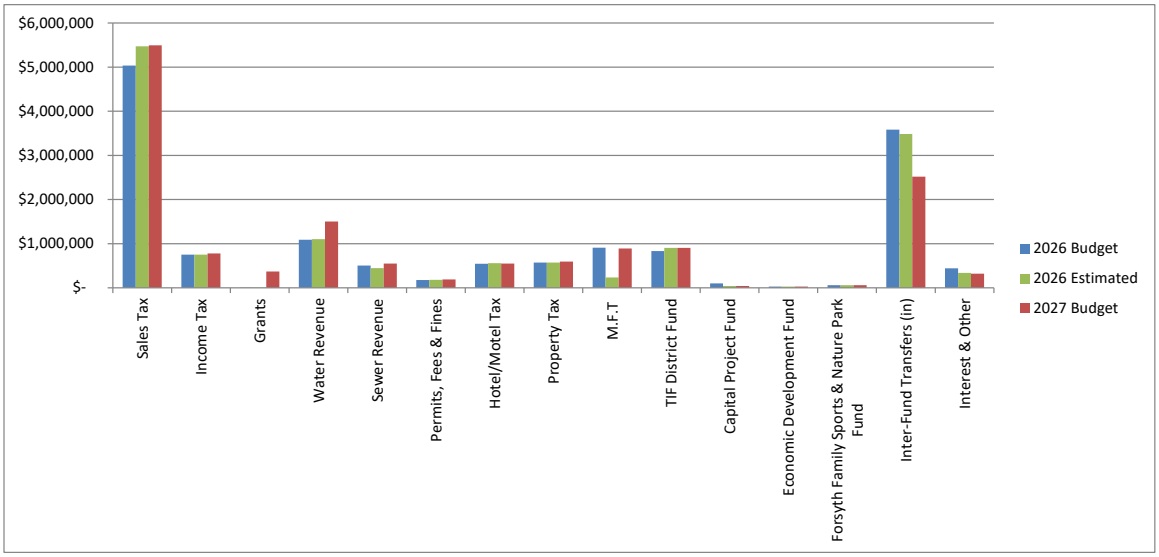
		2027 Budget Revenues	
1	Sales Tax	$ 5,492,700	37.13%
2	Income Tax	$ 780,000	5.27%
3	Grants	$ 371,121	2.51%
5	Water Revenue	$ 1,504,000	10.17%
6	Sewer Revenue	$ 548,800	3.71%
7	Permits, Fees & Fines	$ 187,970	1.27%
8	Hotel/Motel Tax	$ 550,000	3.72%
9	Property Tax	$ 595,982	4.03%
10	M.F.T	$ 890,300	6.02%
11	Capital Project Fund	$ 40,000	0.27%
12	TIF District Fund	$ 905,203	6.12%
13	Economic Develop. Fund	$ 26,690	0.18%
14	Forsyth Family Sports & Nature Park Fund	$ 60,000	0.41%
15	Inter-Fund Transfers (in)	$ 2,520,403	17.04%
16	Interest & Other	$ 321,200	2.17%
Total Revenues:		**$ 14,794,369**	100%



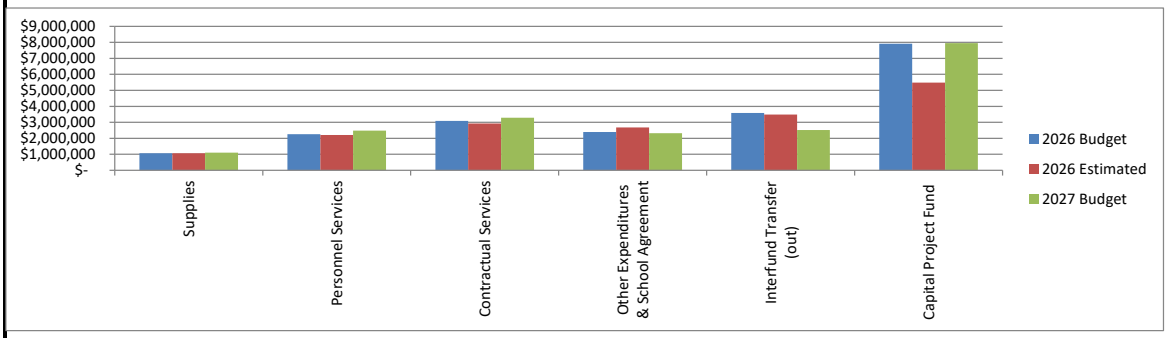
		2027 Budget Expenses	
1	Personnel Services	$ 2,485,150	12.63%
2	Contractual Services	$ 3,288,425	16.72%
3	Supplies	$ 1,109,500	5.64%
5	Capital Project Fund	$ 7,950,400	40.42%
6	Interfund Transfer (out)	$ 2,520,403	12.81%
7	Other Expenditures & School Agreement	$ 2,315,991	11.77%
Total Expenses:		**$ 19,669,869**	100%



Budget Revenues	2026 Budget	2026 Estimated	2027 Budget	2026 Estimated 2027 Budget % Change	2026 Estimated 2027 Budget $ Change
Sales Tax	$ 5,034,000	$ 5,472,700	$ 5,492,700	0%	$ 20,000
Income Tax	$ 750,000	$ 750,000	$ 780,000	4%	$ 30,000
Grants	$ 7,000	$ 7,300	$ 371,121	4984%	$ 363,821
Water Revenue	$ 1,088,400	$ 1,103,000	$ 1,504,000	36%	$ 401,000
Sewer Revenue	$ 503,850	$ 445,559	$ 548,800	23%	$ 103,241
Permits, Fees & Fines	$ 175,100	$ 181,250	$ 187,970	4%	$ 6,720
Hotel/Motel Tax	$ 545,000	$ 559,100	$ 550,000	-2%	$ (9,100)
Property Tax	$ 573,500	$ 573,568	$ 595,982	4%	$ 22,414
M.F.T	$ 910,000	$ 233,000	$ 890,300	282%	$ 657,300
TIF District Fund	$ 833,000	$ 905,203	$ 905,203	0%	$ -
Capital Project Fund	$ 100,000	$ 40,000	$ 40,000	0%	$ -
Economic Development Fund	$ 26,690	$ 26,690	$ 26,690	0%	$ -
Forsyth Family Sports & Nature Park Fund	$ 60,000	$ 60,000	$ 60,000	0%	$ -
Inter-Fund Transfers (in)	$ 3,584,809	$ 3,484,809	$ 2,520,403	-28%	$ (964,406)
Interest & Other	$ 439,500	$ 340,045	$ 321,200	-6%	$ (18,845)
Total Revenues:	**$ 14,630,849**	**$ 14,182,224**	**$ 14,794,369**	**4%**	**$ 612,145**



Budget Expenses	2026 Budget	2026 Estimated	2027 Budget	2026 Estimated 2027 Budget % Change	2026 Estimated 2027 Budget $ Change
Supplies	$ 1,070,700	$ 1,067,550	$ 1,109,500	4%	$ 41,950
Personnel Services	$ 2,263,550	$ 2,210,700	$ 2,485,150	12%	$ 274,450
Contractual Services	$ 3,094,175	$ 2,933,575	$ 3,288,425	12%	$ 354,850
Other Expenditures & School Agreement	$ 2,394,100	$ 2,680,100	$ 2,315,991	-14%	$ (364,109)
Interfund Transfer (out)	$ 3,584,809	$ 3,484,809	$ 2,520,403	-28%	$ (964,406)
Capital Project Fund	$ 7,919,800	$ 5,484,835	$ 7,950,400	45%	$ 2,465,565
Total Expenses:	**$ 20,327,134**	**$ 17,861,569**	**$ 19,669,869**	**10%**	**$ 1,808,300**



Whole Budget Summary	2026 Budget	2026 Estimated	2027 Budget	2026 Estimated 2027 Budget % Change	2026 Estimated 2027 Budget $ Change
Total Revenues:	$ 14,630,849	$ 14,182,224	$ 14,794,369	4%	$ 612,145
Total Expenses:	$ 20,327,134	$ 17,861,569	$ 19,669,869	10%	$ 1,808,300
Difference:	**$ (5,696,285)**	**$ (3,679,345)**	**$ (4,875,500)**	**33%**	**$ (1,196,155)**

ALL FUNDS ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance for 2025:	$ 20,217,393.31

Projected Revenues for 2026:	Projected Expenses for 2026:	Estimated End Balance for 12/31/2026:	Anticipated Revenues for 2027:	Proposed Expenses for 2027:	Estimated End Balance for 12/31/2027:	Estimated Variance between 12/31/2026 & 12/31/2027:
$ 14,182,224.00	$ 17,861,569.00	$ 16,538,048.31	$ 14,794,369.00	$ 19,669,869.00	$ 11,662,548.31	$ (4,875,500.00)

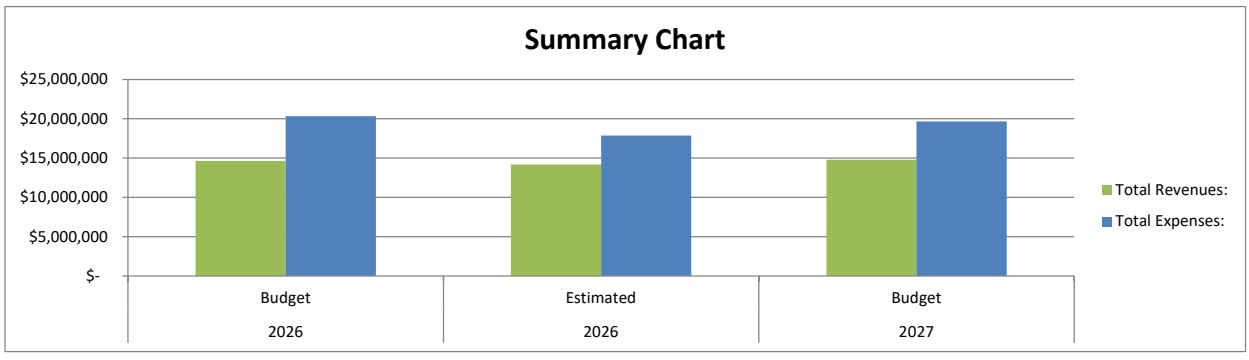
(Revenues)				2026 Estimated	2026 Estimated
	2026	2026	2027	2027 Budget	2027 Budget
	Budget	Estimated	Budget	% Change	$ Change
General	$ 6,979,100	$ 7,324,863	$ 7,385,152	1%	$ 60,289
Hotel-Motel Tax Fund	$ 545,000	$ 559,100	$ 550,000	-2%	$ (9,100)
M.F.T.	$ 910,000	$ 233,000	$ 890,300	282%	$ 657,300
TIF District Fund	$ 833,000	$ 905,203	$ 905,203	0%	$ -
Capital Project Fund	$ 3,584,809	$ 3,524,809	$ 2,799,224	-21%	$ (725,585)
Economic Develop. Fund	$ 26,690	$ 26,690	$ 26,690	0%	$ -
Forsyth Family Sports & Nature Park Fund	$ 60,000	$ 60,000	$ 60,000	0%	$ -
Water	$ 1,088,400	$ 1,103,000	$ 1,504,000	36%	$ 401,000
Sewer	$ 603,850	$ 445,559	$ 673,800	51%	$ 228,241
Totals	**$ 14,630,849**	**$ 14,182,224**	**$ 14,794,369**	**4%**	**$ 612,145**

	2024	2025
Total Revenues for the prior two years:	$ 13,472,767	$ 11,736,575

(Expenses)				2026 Estimated	2026 Estimated
	2026	2026	2027	2027 Budget	2027 Budget
	Budget	Estimated	Budget	% Change	$ Change
General	$ 9,373,934	$ 9,258,034	$ 8,875,628	-4%	$ (382,406)
Hotel-Motel Tax Fund	$ 775,950	$ 724,910	$ 228,950	-68%	$ (495,960)
M.F.T.	$ 1,998,200.00	$ 325,000.00	$ 2,904,850	794%	$2,579,850
TIF District Fund	$ 899,000	$ 1,088,300	$ 770,591	-29%	$ (317,709)
Capital Project Fund	$ 4,372,600	$ 4,128,875	$ 3,945,550	-4%	$ (183,325)
Economic Develop. Fund	$ 579,600	$ 179,600	$ 480,000	100%	$ 300,400
Forsyth Family Sports & Nature Park Fund	$ 500,000	$ 429,000	$ 485,000	13%	$ 56,000
Water	$ 1,227,550	$ 1,227,550	$ 1,310,550	7%	$ 83,000
Sewer	$ 600,300	$ 500,300	$ 668,750	34%	$ 168,450
Totals	**$ 20,327,134**	**$ 17,861,569**	**$ 19,669,869**	**10%**	**$ 1,808,300**

	2024	2025
Total Expenses for the prior two years:	$ 14,367,836	$ 11,519,243

(Summary Chart)				2026 Estimated	2026 Estimated
	2026	2026	2027	2027 Budget	2027 Budget
	Budget	Estimated	Budget	% Change	$ Change
Total Revenues:	$ 14,630,849	$ 14,182,224	$ 14,794,369	4%	$ 612,145
Total Expenses:	$ 20,327,134	$ 17,861,569	$ 19,669,869	10%	$ 1,808,300
Balance:	**$ (5,696,285)**	**$ (3,679,345)**	**$ (4,875,500)**	**33%**	**$ (1,196,155)**



OLD BUSINESS
ITEM 2

CHASTAIN
CONSULTING ENGINEERS

MEMORANDUM

To: Village of Forsyth Mayor and Board of Trustees
From: Luke Kirby, PE
Date: November 23, 2026
cc: Ms. Jill Applebee, Village Administrator
Mr. Darin Fowler, Public Works Director
Re: 2026 Road Maintenance

Honorable Mayor and Trustees,

Presented for consideration is contract Change Order #1 – Final for the 2026 Road Maintenance project. This change order to Feutz Contractors, Inc. covers the balancing of various pay items that were adjusted in the field during the construction process. There is adequate contingency left in the project to cover these changes. The result of the changes will be a net deduction to the contract in the amount of $19,500.00

Chastain recommends approval of Change Order #1 – Final to the 2026 Road Maintenance project. Thank you for the opportunity to serve the Village in this matter. Should you have questions, please reach out to me, Jeremy Buening, or Stephanie Brown.

Luke Kirby, PE
Project Engineer

CHANGE ORDER

Order No.: 01 & Final

Date: 11/23/26

Agreement Date: 10/8/26

NAME OF PROJECT: 2026 PAVEMENT MAINTENANCE

OWNER: VILLAGE OF FORSYTH, ILLINOIS

CONTRACTOR: FEUTZ CONTRACTORS, INC.

The following changes are hereby made to the **CONTRACT DOCUMENTS:**

ITEM AND QUANTITY	ADDITION	DEDUCTION
MANHOLE LID ADJUSTMENT	$500.00	
ALTERATIONS, CANCELATIONS, EXTENSIONS, DEDUCTIONS, AND EXTRA WORK		($20,000.00)
Total Contract Change =	**($19,500.00)**	

JUSTIFICATION:

PAY ITEM BALANCING

CHANGE TO CONTRACT PRICE:

Original **CONTRACT PRICE:**	$ 190,253.40
Current **CONTRACT PRICE** adjusted by previous **CHANGE ORDER:**	$ 190,253.40
The **CONTRACT PRICE** due to this **CHANGE ORDER** will be decreased by:	$ 19,500.00
The new **CONTRACT PRICE** including this **CHANGE ORDER** will be:	$ 170,753.40

CHANGE TO CONTRACT TIME:

The **CONTRACT TIME** will be (increased/decreased) by 0 working days.

GERMAINESS DETERMINATION:

G1 – The undersigned determine that the change is germane to the contract as signed, because provision for this work is included in the original contract.

APPROVALS REQUIRED:

Recommended by: Chastain & Associates, LLC By: Luke Kirby 11/23/26

Approved by Owner: Village of Forsyth, Illinois By: _____

Approved by Contractor: Feutz Contractors, Inc. By: _____ 11/23/26

NEW BUSINESS

ITEM 1

VILLAGE OF FORSYTH
PRIDE & PROGRESS

MEMORANDUM

To: **The Honorable President and Board of Trustees**
From: **Jill Applebee, MPA, CFRE, Village Administrator**
Date: **November 25, 2026**
Subject: **Class A Liquor License Hours**

I recommend that the Village Board approve the attached ordinance amending Section 111.05 of the Village Code. The ordinance would allow restaurants with a Class A liquor license to sell and serve alcoholic beverages for on-premises consumption beginning at 7:00 a.m. instead of 11:00 a.m. The cutoff for sale, service, and consumption would remain 1:00 a.m.

Suggested Motion

Move to approve the ordinance amending the hours of sale for Class A liquor licenses.

Attachment: Ordinance Amending Hours of Sale for Class A Liquor License.

THE VILLAGE OF FORSYTH

MACON COUNTY, ILLINOIS

ORDINANCE
NUMBER ____

AN ORDINANCE AMENDING HOURS OF SALE FOR CLASS A LIQUOR LICENSE

JIM PECK, Mayor
CHERYL MARTY, Village Clerk

JIM ASHBY
JEFF LONDON
CHELSIE KIDD
JEREMY SHAW
DAVID WENDT
LAUREN YOUNG

Village Trustees

Published in pamphlet form by authority of the Mayor and Board of Trustees of the Village of Forsyth
on _____, 2026

Sorling Northrup. – 1 North Old State Capitol Plaza, Suite 200, Springfield, IL 62701

ORDINANCE NO. _____

AN ORDINANCE AMENDING HOURS OF SALE FOR CLASS A LIQUOR LICENSE

WHEREAS, the Village of Forsyth ("Village") is an Illinois municipal corporation operating under and pursuant to the Illinois Municipal Code; and

WHEREAS, the Illinois Liquor Control Act of 1934, 235 ILCS 5/4-1, sets forth the rights of municipalities to govern and restrict the sale of alcoholic liquor within their communities; and

WHEREAS, Section 4-2 of the Act provides that the Village has the authority to determine the number, kind and classification of licenses for sale at retail of alcoholic liquor, not inconsistent with the Act, and the amount of local licensee fees to be paid for the various kinds of licenses to be issued; and

WHEREAS, Section 4-2 of the Act provides that the Village has the authority to establish such further regulations and restrictions upon the issuance of a local license not inconsistent with the law as the public good and convenience may require; and

WHEREAS, the Village wishes to amend its Code to modify the hours during which liquor can be sold by those holding a Class A liquor license; and

WHEREAS, the Mayor and Village Board believe it to be in the best interest of the Village to amend its Code as provided for herein.

NOW THEREFORE, BE IT ORDAINED by the Mayor and Board of Trustees of the Village of Forsyth, Macon County, Illinois, as follows:

Section 1. Recitals**.** The above recitals are incorporated herein by this reference.

Section 2. Addition of Class A license. Section 111.05 of the Village Code is

hereby amended as follows: (added; ~~deleted~~):

…

1) Class A; restaurant.

(a) *Classification.* Class A licenses shall authorize the retail sale of alcoholic liquors at a restaurant for consumption only on the premises where sold. A Class A license shall not be issued to any licensee whose gross receipts from the sale of alcoholic liquor will constitute 25% or more of its gross receipts from all sales. A restaurant shall comply with the following regulations.

1. Alcoholic liquors shall be sold, served, and consumed only between the hours of ~~11:00~~ 7:00 a.m. and 1:00 a.m.

…

Section 2. Severability. In the event a court of competent jurisdiction finds this ordinance or any provision hereof to be invalid or unenforceable as applied, such finding shall not affect the validity of the remaining provisions of this ordinance and the application thereof to the greatest extent permitted by law.

Section 3. Repeal and Savings Clause. All ordinances or parts of ordinances in conflict herewith are hereby repealed; provided, however, that nothing herein contained shall affect any rights, actions, or causes of action which shall have accrued to the Village of Forsyth prior to the effective date of this ordinance.

Section 4. Effective Date. This Ordinance shall be in full force and effect from and after its passage and approval as provided by law.

SO ORDAINED this _____ day of _____ 2026, at Forsyth, Macon County, Illinois.

	YES	NO	ABSENT	PRESENT
ASHBY				
KIDD				
LONDON				
SHAW				
WENDT				
YOUNG				
PECK				
TOTAL				

VILLAGE OF FORSYTH

_____

Jim Peck, Village Mayor

Attest:

_____

Cheryl Marty, Village Clerk

NEW BUSINESS

ITEM 2

VILLAGE OF FORSYTH
PRIDE & PROGRESS

Village of Forsyth
301 South Route 51
Forsyth, IL. 62535
(217) 877 – 9445
www.forsyth-il.gov

MEMORANDUM

To: Mayor and Board of Trustees

From: Rhonda Stewart, Treasurer

Date: December 1, 2026

RE: Resolution 7-2026 to Amend the Annual Operating and Capital Budget for the Fiscal Year Beginning January 1, 2026, and Ending December 31, 2026.

Resolution 07-2026 authorizes the adjustment of line items in the 2026 (current) Annual Operating and Capital Budget for the Fiscal year ending December 31, 2026. This resolution 7-2026 allows for increasing budget amount within the various funds (General Fund, Hotel/Motel, TIF Fund, Water Fund and Sewer Fund).

Under the Geneal Fund Revenues and Expenses; New revenue line items were added to record unforeseen revenues that needed recorded within the budget. New expense line item was added to record unforeseen expenses that needed to be recorded within the budget.

Under the Hotel/Motel Fund; New expense line item was added to record unforeseen expenses that needed to be recorded within the budget.

Under the TIF Fund; Expense was higher than budgeted due to unforeseen increase in the revitalization TIF Grants budget amount increase after budget was passed and the gas line extension in prairie winds TIF consultants and board approved to use TIF Funds.

Under the Water Fund; Expenses were higher than budgeted due to unforeseen services, supplies and salaries costing higher than anticipated; Lightning strike hit the water plant in August 2025 (the Village is currently still submitting invoices to our Insurance IMLRMA. One reimbursement for the expenses has occurred in 2026 and repairs are still ongoing).

Under the Sewer Fund; Expenses was higher than budgeted due to unforeseen services and supplies costing higher than anticipated.

Under the Capital Fund; Some projects came in higher than budgeted amount. To offset those expenses other budgeted projects were postponed, and certain dollar amount are being transferred from one line item to other line items to meet obligations of the Village.

Under the Sports and Nature Park Fund; Expenses was higher than budgeted due to unforeseen projects costing higher than anticipated.

While Resolution 7-2026 outlines line items that are over the 2026 budgeted amounts. Overall, most of the remainder of the budgeted line items are under budget. A resolution is normally completed at the end of the year for cleaning up the budget while also allowing for back dating 2026 invoices as we move into 2027 to be GAAP compliant.

Suggested motion: to approve the Resolution 7-2026 as presented.

RESOLUTION NUMBER: 7-2026

A RESOLUTION AMENDING THE ANNUAL OPERATING AND CAPITAL BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026, AND ENDING DECEMBER 31, 2026

WHEREAS, the Mayor and Board of Trustees of the Village of Forsyth, Illinois, adopted the Annual Operating and Capital Budget for The Fiscal Year Beginning January 1, 2026, And Ending December 31, 2026; and

WHEREAS, the Mayor and Board of Trustees have determined that it is the best interests of the Village to amend said Annual Operating and Capital Budget for the Fiscal Year Beginning January 1, 2026, And Ending December 31, 2026.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF FORSYTH, MACON COUNTY, ILLINOIS, AS FOLLOWS:

SECTION ONE: That the foregoing recitals be and the same are hereby incorporated herein by this reference and made a part hereof as though fully set forth.

SECTION TWO: That the Annual Operating and Capital Budget for the Fiscal Year Beginning January 1, 2026, And Ending December 31, 2026, be and the same is hereby amended as follows:

Where necessary to Add or Increase line items in the following amounts due to unforeseen revenues and expense(s)/purchase(s):

General Fund:

Revenues:

01-00-323	Video Gaming License	$ 1,500	(increased from $ 0)
01-00-378	Veterans Memorial Bricks	$ 3,700	(increased from $ 0)
01-00-383	Donations	$ 13,000	(increased from $ 0)

Expenses:

01-11-453	IL. Unemployment Compensation	$ 12,500	(increased from $ 0)
01-52-922	Veterans Memorial Brick Purchases	$ 2,000	(increased from $ 0)

Hotel/Motel Fund:

Revenues:

16-00-383-1	Veterans Memorial Sponsor	$ 24,600	(increased from $ 0)

TIF Fund:

Expenses:

18-00-928-1	Revitalization TIF Grant	$ 200,000	(increased from $ 75,000)
18-00-929	Miscellaneous Expenses	$ 25,200	(increased from $ 0)

Water Fund:

Expenses:

51-00-421	Salaries-Regular	$ 128,500	(increased from $ 105,000)
51-00-512	Equipment Maintenance Service	$ 191,500	(increased from $ 100,000)
51-00-513	Vehicle Maintenance Service	$ 500	(increased from $ 100)
51-00-547	Plumbing Inspection Services	$ 3,500	(increased from $ 1,500)

51-00-549-1	Outsource Utility Billing Services	$ 7,600	(increased from $ 7,000)
51-00-549-2	Online Payment Fees Services	$ 5,500	(increased from $ 4,000)
51-00-652	Operating Supplies	$ 30,000	(increased from $ 10,000)
51-00-653	Tools	$ 1,200	(increased from $ 100)
51-00-656	Chemicals	$ 560,000	(increased from $ 450,000)
51-00-929	Miscellaneous Expenses	$ 5,000	(increased from $ 100)

Sewer Fund:

Expenses:

52-00-451	Health/Dental/Vision Insurance	$ 28,800	(increased from $ 24,500)
52-00-549-1	Outsource Utility Billing Services	$ 7,600	(increased from $ 7,000)
52-00-549-2	Online Payments Service Fees	$ 5,500	(increased from $ 5,000)
52-00-652	Operating Supplies	$ 1,800	(increased from $ 500)
52-00-929	Miscellaneous Expenses	$ 5,000	(increased from $ 250)

Where necessary to transfer certain dollar amounts from one line item to other line items to meet obligations of the Village:

Capital Fund:

Expenses:

Transfer From Line Item:	**Current Budget Amount:**	**Update Budget Amount:**	**Amount to Move:**
30-00-894-1 Bat Wing Mower	$ 40,000	$ 33,500	($ 6,500) **to**
30-00-810-7 Water Pump	$ 20,000	$ 26,500	

The Water pump came in higher than budgeted. $26,474.75 Brd Approved 05/05/2026

Transfer From Line Item:	**Current Budget Amount:**	**Update Budget Amount:**	**Amount to Move:**
30-00-894-1-1 Bat Wing Mower	$ 33,500	$ 17,400	($16,100) **to**
30-00-810-8 Water Tower/Ground	$2,061,400	$2,077,500	

The Water Towers change orders that came in higher than budgeted. $16,093 Brd Approved 06/02/2026.

Transfer From Line Item:	**Current Budget Amount:**	**Update Budget Amount:**	**Amount to Move:**
30-00-810-4 Auto Transfer Switch	$ 45,000	$ 13,650	($31,350) **to**
30-00-810-8 Water Tower/Ground	$2,077,500	$2,108,850	

The Water Towers board added KLM Sub-Contractor that came in higher than budgeted. $165,000 Brd Approved 03/03/2026.

Transfer From Line Item:	Current Budget Amount:	Update Budget Amount:	Amount to Move:
30-00-892-3 Tennis Court Lighting	$ 50,000	$ 0	($50,000) and
30-00-810-4 Auto Transfer Switch	$13,650	$ 1,350	($12,300 **to**
30-00-892-2 Bike Path	$360,000	$422,300	

The Bike path Maint. came in higher than budgeted. $25,000 Eng. Services Brd Approved 4/21/2026 and $367,226.60 Dunn Brd Approved 7/21/2026.

Transfer From Line Item:	Current Budget Amount:	Update Budget Amount:	Amount to Move:
30-00-812-1 Insert Hydrant Valves	$45,000	$15,000	($30,000) and
30-00-812-2 Decatur Wtr Connection	$75,000	$ 0	($75,000) **to**
30-00-835 M/F Grade School Trail	$ 0	$105,000	

The M/F Grade School Trail was to have been completed in 2025 and wasn't. Needed to add expenses that occurred in 2026 (still not finalized).

Transfer From Line Item:	Current Budget Amount:	Update Budget Amount:	Amount to Move:
30-00-873 Generator	$120,000	$ 87,500	($32,500) **to**
30-00-851 Library Outside Repairs	$ 0	$ 32,500	

The Library Outside Repairs was to have been completed in 2025 and wasn't. Needed to add expenses that occurred in 2026 (project has been completed in 2026).

Transfer From Line Item:	Current Budget Amount:	Update Budget Amount:	Amount to Move:
30-00-873 Generator	$87,500	$ 24,000	($63,500) **to**
30-00-864-4 Woodland Hills	$ 0	$ 63,500	

The Woodland Hills Pavement Rehab was not budgeted in 2026. Eng. Services expenses occurred in 2026. Eng. Service agreement (preparing construction plans/bid services) was Brd Approved 7/2/2024.

Transfer From Line Item:	Current Budget Amount:	Update Budget Amount:	Amount to Move:
38-00-863-7 SNP Playground	$100,000	$70,000	($30,000) **to**
38-00-863-2 SNP Trail Lights	$100,000	$130,000	

The Trail Lighting came in higher than budgeted amount. $113,141.48 Brd approved 10/20/2026 for Closs Electric in 2026, $12,500 Brd approved 9/15/2026 for Architectural Expressions and Ameren $2,782.50 for electricity to area.

SO RESOLVED this 1st day of December 2026 at Forsyth, Macon County, Illinois.

	YES	NO	ABSENT	PRESENT
ASHBY				
KIDD				
LONDON				
SHAW				
WENDT				
YOUNG				
PECK				
TOTAL				

VILLAGE OF FORSYTH

_____

Jim Peck, Village Mayor

Attest:

_____

Cheryl Marty, Village Clerk

NEW BUSINESS

ITEM 3

VILLAGE OF FORSYTH
PRIDE & PROGRESS

MEMORANDUM

To: **The Honorable President and Board of Trustees**
From: **Jill Applebee, MPA, CFRE, Village Administrator**
Date: **November 25, 2026**
Subject: **Public Works Asset Management Software**

I recommend that the Village Board approve the purchase of Brightly Software's Asset Essentials Enterprise for Public Works. The initial cost is $10,258.39 under quote Q-486573, which references OMNIA Partners cooperative contract R210702.

The software would give staff one place to track work orders, schedule preventive maintenance, and keep maintenance records for Village assets. The subscription includes GIS asset management and modules for streets, signs and sidewalks, water and stormwater infrastructure, facilities, parks, and fleet.

2027 Cost

The January 1 through December 31, 2027 subscription is $3,745.19 after a $2,036.66 credit for January through March. One-time implementation is $6,513.20 and includes system configuration, import of designated Village data, and staff training. Village staff will prepare the data for import and test the system before launch.

The quoted subscription price before the first-year credit is $5,781.85. The agreement provides for automatic renewal at the then-current rate unless written notice is given at least 45 days before the term ends.

Suggested Motion

Move to approve the purchase of Asset Essentials Enterprise and implementation services from Brightly Software, Inc., under quote Q-486573 for $10,258.39, and authorize the Village Administrator to execute the order.

Attachment: Brightly Software quote Q-486573 dated October 27, 2026.

PREPARED FOR

Village Of Forsyth ("Customer")

P.O. Box 80

Forsyth, IL 62535

PREPARED BY

Siemens ("Company")

4242 Six Forks Road, Suite 1400

Raleigh, NC 27609

PUBLISHED ON

October 27, 2026

Q-486573

- Omnia Partners Contract Number: R210702
- https://www.omniapartners.com/suppliers/brightly/public-sector

Bill To Address:

Jill Applebee
P.O. Box 80
Forsyth , IL
62535
United States

Ship To Address:

Emily Burnett

,

Subscription Term: 12 months (01/01/2027 - 12/31/2027)

Cloud Services

Item	Start Date	End Date	Pricing Based On	Investment
Asset Essentials Enterprise	1/1/2027	12/31/2027	3,490.00 Population	5,781.85 USD
- Asset Essentials Analytics	1/1/2027	12/31/2027		Included
- AE Safety	1/1/2027	12/31/2027		Included
- Asset Essentials Inventory	1/1/2027	12/31/2027		Included
- Water Distribution and Waste Water Collection Module	1/1/2027	12/31/2027		Included
- Facilities/Physical Plant Module	1/1/2027	12/31/2027		Included
- Treatment Plants Module	1/1/2027	12/31/2027		Included
- Streets/Signs/ Sidewalks Module	1/1/2027	12/31/2027		Included
- Storm Water Module	1/1/2027	12/31/2027		Included
- Electric and Gas Module	1/1/2027	12/31/2027		Included
- Sanitation Module	1/1/2027	12/31/2027		Included

Cloud Services

Item	Start Date	End Date	Pricing Based On	Investment
- Parks, Recreation and Forestry Module	1/1/2027	12/31/2027		Included
- Fleet Module	1/1/2027	12/31/2027		Included
- Other Module	1/1/2027	12/31/2027		Included
- GIS Asset Management	1/1/2027	12/31/2027		Included
01/01/2027 - 03/31/2027 included at no additional cost				-2,036.66 USD
				Subtotal: 3,745.19 USD

Professional Services

Item	Pricing Based On	Investment
Asset Essentials Enterprise - Expert Implementation	3,490.00 Population	6,513.20 USD
		Subtotal: 6,513.20 USD

Total Initial Investment — 10,258.39 USD

Asset
Essentials Expert Implementation (without Parts)
Scope of Work

1. Scope

Company will provide specified professional consulting services to Customer to implement Asset Essentials, an on-line Computerized Maintenance Management System ("CMMS"). The services described in this SOW shall apply to the implementation of Asset Essentials application for Customer.

Company follows the implementation methodology below, which outlines pre-defined stages and deliverables ("Project"). The Project includes establishing project coordination, requirements gathering, system configuration, data migration, testing, and deployment as outlined in sections 1.1 through 1.5.

1.1 Plan

In the Plan stage, Company establishes a foundation for the Project's success by leading a Project kick-off call, initiating regular project status meetings, and identifying all project stakeholders.

1.1.1 Company Responsibilities

(a) Lead one (1) Project Kick-off call with Customer.
(b) Provide one (1) weekly Project Status Update to review progress against plan.
(c) Maintain a risk register and issue log with assigned ownership and resolution timelines.

1.1.2 Customer Responsibilities

(a) Identify, document, and escalate issues or risks that may impact Project success.
(b) Participate in planning sessions as requested by the Company.
(c) Provide feedback on planning documents.

1.1.3 Deliverables

(a) Weekly status reports.
(b) Current risk register and issue log with tracking of resolution status.

1.1.4 Conditions

(a) Company will perform only one (1) iteration of Plan stage.
(b) Major changes to the scope of the project may trigger the Change Control Process.
(c) Critical issues requiring immediate attention will be addressed through an escalation process.

1.1.5 Exclusions

(a) Detailed planning for out-of-scope activities or future stages not specified in the current contract.
(b) Management of Customer internal resources or third-party vendor coordination unless explicitly stated.

1.1.6 Acceptance Criteria

(a) Weekly status reports must accurately reflect Project progress, risks, and issues to be considered acceptable.
(b) The risk register and issue log requires verification that it comprehensively tracks identified risks and issues with appropriate ownership and resolution timelines.

1.2 Design

During the Design stage, Company conducts stakeholder interviews to understand the Customer's current processes and data migration needs and determine the appropriate account configuration. Business requirements will be documented and reviewed for Customer acceptance prior to moving to the next Project stage. The Project Manager continues to communicate proactively with stakeholders and actively manages risk.

1.2.1 Company Responsibilities

(a) Collect and document requirements in a centralized Requirements Log.
(b) Analyze requirements for feasibility within the standard Asset Essentials capabilities.
(c) Identify gaps between requirements and standard product functionality.
(d) Propose alternative solutions for requirements that cannot be met through standard configuration.

1.2.2 Customer Responsibilities

(a) Identify and make available subject matter experts for requirements gathering sessions.
(b) Review and approve documented requirements within the agreed timeframe.
(c) Make decisions regarding proposed alternatives for gap resolution.
(d) Review and approve the Requirements Log.

1.2.3 Deliverables

(a) Up to two (2) requirements gathering meetings up to one (1) hour in duration each.
(b) Requirements Log containing functional business requirements.
(c) Requirements Log sign-off documentation from Customer stakeholders.

1.2.4 Conditions

(a) Requirements analysis will be limited to functionality available in Asset Essentials.
(b) Requirements must be approved before Build stage begins.
(c) Material changes to requirements after approval will be subject to the Change Control Process.

1.2.5 Exclusions

(a) Requirements for software applications not included in current Project scope.
(b) Development of detailed technical specifications beyond what is needed for configuration.
(c) Requirements that require product enhancements or reports beyond standard configuration capabilities.

1.2.6 Acceptance Criteria

(a) Requirements Log must accurately capture functional business requirements to be considered acceptable.

1.3 Build

In the Build stage, Company configures Asset Essentials according to Customer's functional business requirements and imports applicable data. Final configuration will be demonstrated and reviewed for Customer acceptance prior to moving to the next Project stage.

1.3.1 Company Responsibilities

(a) Configure Asset Essentials according to the approved Requirements Log.
(b) Produce data import templates to be populated with Customer data for Locations, Assets, Users, and Preventative Maintenance Schedules.
(c) Perform analysis on Customer-provided data to determine alterations and/or perform transformations which must be completed prior to upload.
(d) Import transformed Customer data into Asset Essentials.
(e) Perform quality control testing to ensure data was uploaded properly.

1.3.2 Customer Responsibilities

(a) Extract data to be migrated from existing source system into either .CSV or Excel file(s).
(b) Supply necessary resources and information required for configuration and data mapping activities.
(c) Remediate and, if necessary, redeliver data that does not pass initial analysis or cannot be uploaded due to errors or missing, required elements in the provided data.
(d) Review and approve the system configurations within the agreed timeframe.
(e) Provide feedback on data import results and any issues identified.

1.3.3 Deliverables

(a) Asset Essentials configured by Company aligned with the approved Requirements Log.
(b) Extract data from source systems and/or reports by Customer and provided to Company in standardized format.
(c) Data uploaded by Company for Locations, Assets, Users, and Preventative Maintenance Schedules.

1.3.4 Conditions

(a) Configuration and data upload limited to functionality available in Asset Essentials.
(b) Any changes to configurations after approval may affect Project timelines and will be subject to the Change Control Process.

1.3.5 Exclusions

(a) Company extraction of data from source system(s).
(b) Company migration of data beyond Locations, Assets, Users, and Preventative Maintenance Schedules.
(c) Company defining and/or configuration of non-standard asset types or compliance codes.

1.3.6 Acceptance Criteria

(a) Configured system will be accepted upon verification that it aligns with the approved Requirements Log.
(b) Extracted data from source systems requires confirmation that it has been provided to Company in standardized format.
(c) Data uploads will be accepted upon confirmation that data has been properly transformed and loaded into Asset Essentials.

1.4 Test

The Test stage ensures the configured solution meets the documented business requirements and is ready for deployment. This stage focuses on executing a testing strategy that validates the configuration, user workflows, reports, and any other approved scope.

1.4.1 Company Responsibilities

(a) Provide standard system Test Cases and user scenarios for thoroughly testing the requirements.
(b) Prepare and deliver up to one (1) User Acceptance Testing (UAT) training covering Asset Essentials functionality to prepare testers with detailed knowledge of features and functions, up to two (2) hours in duration.
(c) Provide a documentation format to collect, manage, and report on issues identified during the testing period ("UAT Issue Log") and deliver corrective action for any reported issues confirmed by Company resources.
(d) Notify Customer of completion of corrective actions.

1.4.2 Customer Responsibilities

(a) Create and document any non-standard Test Cases.
(b) Maintain a workbook of all Test Cases (containing user instructions and sample datasets) to verify that knowledgeable users can utilize the system, configuration, and migrated data to achieve the documented scenarios in the Requirements Log.
(c) Create a document where test case results will be recorded and identify Customer resources responsible for executing the Test Cases during the testing period ("Test Plan").
(d) Perform the Test Cases according to the Test Plan during the allotted testing period.
(e) Document any failures of Test Cases in the UAT Issue Log and provide additional or missing data necessary for resolution of reported issues.

1.4.3 Deliverables

(a) UAT Issue Log with detailed tracking of identified issues and their resolution status, including reporting of any issues which prevent successful completion of Test Cases.
(b) Successful execution of approved Test Cases and completion of Test Plan by Customer.
(c) Documentation Test Case remediation by Company in UAT Issue Log.
(d) Delivery of UAT training and LMS access provided by Company.

1.4.4 Conditions

(a) Limited to standard Test Cases.
(b) Testing must be completed with Customer completing all testing and reporting all issues within the testing period; any issues identified outside of this window must be reviewed and accepted by Company.
(c) Any deployments (e.g., release of code, scripts, or other adjustments made through the back-end of the

software) will be made in accordance with change management controls as determined by Company to protect Production data and systems.
(d) If Customer is unable to produce Test Cases or a Test Plan, they may perform exploratory testing during the Testing Period; in such cases, due to the lack of objective basis for testing, Company shall reserve the right to reject any issues reported which were not captured in the Requirements Log.

1.4.5 Exclusions

(a) Development of Test Cases or Test Plans by Company resources, as these remain Customer responsibilities and must be created by Customer teams.
(b) Any issues reported by Customer which require product enhancements or other alterations to the core software application, as opposed to configuration and/or data which is specific to each Customer.
(c) Company will not perform extraction, collection, or generation of missing or incorrect data unless stated explicitly herein (or agreed upon as part of Change Control Process).
(d) Customer shall perform one single testing period. Requests for additional testing periods, or Test Cases delivered after the start of the testing period, must be submitted to Company and may be subject to Change Control Process.

1.4.6 Acceptance Criteria

(a) UAT Issue Log requires confirmation that it provides an effective mechanism to track and manage identified issues.
(b) Test Case execution results will be accepted upon verification that the system functions according to the approved Requirements Log.
(c) Remediation of identified issues requires successful reperformance of previously failed Test Cases for acceptance.

1.5 Deploy

The Deploy stage is the final stage of Project, where Company trains Customer and the thoroughly tested and validated system is made available to end-users. "Go-Live" is defined as when Requirements Log, UAT Test Cases, and end-user training have been completed and/or accepted. Project completion is the completion of the Deploy stage.

1.5.1 Company Responsibilities

(a) Perform End-User training for Asset Essentials system functionality that applies to Administrator and Full User roles.
(b) Develop go-live schedule for final data/configuration alterations and provide written notice when system is ready for operational use.
(c) Coordinate transition meeting between Company Project team and Company Support teams at conclusion of post go-live period.

1.5.2 Customer Responsibilities

(a) Appoint and ensure attendance of resources responsible for training Customer users and approve go-live schedule.
(b) Provide written notice for rescheduling requests and develop plan for additional end-user training.
(c) Align internal stakeholders on timing/resources for go-live and develop change management plan for

organizational readiness.
(d) Request any remaining training hours and implement change management plan activities during post go-live period.

1.5.3 Deliverables

(a) Training materials and completed training sessions for Asset Essentials functionality.
(b) Transition to Company Support team following post go-live period completion.
(c) Status Reports throughout post go-live period.
(d) Documented configuration and data adjustments made during post go-live period.

1.5.4 Conditions

(a) Customer has unlimited LMS access; post go-live support provided for thirty (30) days from Go-Live notice.
(b) If Customer cannot schedule Go-Live within thirty (30) days of notice, Company may place Project on-hold with potential Change Control implications.

1.5.5 Exclusions

(a) Training topics related to the Requester or other system roles, or Customer-specific business processes, unless explicitly stated herein.
(b) Company coordination of Customer resources or communications/change management activities for Go-Live.
(c) Changes in requirements beyond those deemed necessary by Company and accepted by Customer.

1.5.6 Acceptance Criteria

(a) Training materials and completed training sessions require verification that they provide comprehensive instruction on Asset Essentials functionality.
(b) Transition to Company Support team will be accepted upon confirmation that appropriate handover information has been provided.
(c) Status Reports must accurately reflect post go-live activities and issues to be considered acceptable.
(d) Documented configuration and data adjustments made during post go-live period require verification that they address identified needs.

1.6 Project Timeline

Actual Project timeline will vary based on the size and complexity of Customer's organization, and Customer's ability to meet its responsibilities in a timely manner. The Company Project Manager and Customer Project Lead/Project Sponsor will work together to establish realistic delivery dates that accommodate both parties' operational requirements and resource availability. Major changes to requirements or scope may trigger the Change Control Process and affect the timeline, requiring mutual agreement between the Company Project Manager and Customer Project Lead/Project Sponsor on any timeline adjustments.

2. Out of Scope

Any services not explicitly included in this Scope of Work are considered out of scope, including, but not limited to:

2.1 Reporting and Analytics Services

(a) Custom (non-standard) reports beyond standard configuration capabilities.
(b) Creation of specialized data visualizations or executive dashboards.
(c) Integration with third-party business intelligence tools.
(d) Development of custom reporting templates.

2.2 Data Management Services

(a) Extraction of data from Customer's source systems.
(b) Migration of historical work order data.
(c) Additional data imports or conversion of data beyond Locations, Assets, Users, and Preventative Maintenance Schedules.

2.3 Financial and Contract Services

(a) Configuration of billing or invoicing functionality.
(b) Setup of vendor contracts or payment terms.
(c) Integration with financial or accounting systems.
(d) Configuration of purchasing workflows.
(e) Management of budget or cost tracking features.

2.4 Technical Development Services

(a) Custom code development or scripting.
(b) Application Programming Interface (API) development or integration with third-party systems.
(c) Product enhancements or modifications to core functionality.
(d) Development of mobile applications or extensions.
(e) Creation of custom workflows beyond standard configuration.

2.5 Additional Implementation Services

(a) On-site training beyond what is explicitly stated herein.
(b) End-user support beyond the post go-live period.
(c) Business process reengineering or optimization.
(d) Change management services beyond basic guidance.

3. Change Control

Customer may request that the Company add services not outlined in this SOW by submitting a written proposed change order to the Company. Submitted change requests will be reviewed for approval. Approved change orders will become part of the applicable SOW when executed by both Parties, and the services described therein will become part of the services. Further details can be found at https://www.assetmanagement.siemens.com/terms (https://www.assetmanagement.siemens.com/terms) -> Base Terms -> Section 3 - Changes.

4. Roles and Responsibilities

4.1 Company Roles and Responsibilities

Company implementation team consists of the following team members with the following roles and responsibilities:

4.1.1 Project Manager

(a) Schedule and conduct regular Project status meetings to review progress against plan.
(b) Maintain a risk register and issue log with assigned ownership and resolution timelines.
(c) Coordinate transition meeting between Company Project team and Company Support teams at conclusion of post go-live period.

4.1.2 Implementation Consultant

(a) Collect and document requirements in a centralized Requirements Log.
(b) Configure Asset Essentials according to the approved Requirements Log.
(c) Perform analysis on provided data to determine alterations and/or transformations required prior to upload.
(d) Provide recommendations and guidance to Customer on the development of test cases.
(e) Prepare and deliver training materials and conduct training sessions.

4.2 Customer Roles and Responsibilities

Customer Project team shall include adequate resources to fill the following roles (one Customer resource may fill multiple roles):

4.2.1 Project Leader / Project Sponsor

(a) Assign appropriate representatives to participate in the governance structure with decision-making authority.
(b) Ensure appropriate levels of executive and Customer team members and resources will be made available to the Company Project team.
(c) Align internal stakeholders on timing/resources for go-live and develop change management plan for organizational readiness.

4.2.2 Subject Matter Experts

(a) Identify, document, and escalate issues or risks that may impact Project success.
(b) Review and approve documented requirements within the agreed timeframe.
(c) Create a comprehensive workbook of test cases to verify that knowledgeable users can utilize the system.
(d) Document any failures of test cases in the UAT Issue Log and provide additional or missing data necessary for resolution.
(e) Extract data to be migrated from existing source system into either .CSV or Excel file(s).

4.2.3 End Users

(a) Participate in training sessions and complete the online learning courses for Asset Essentials.
(b) Perform the test cases according to the test plan during the allotted testing period.
(c) Provide feedback on data import results and any issues identified.
(d) Implement change management plan activities during post go-live period.

4.2.4 RACI

Task/Milestone	Company	Customer

Requirements Log Acceptance	Responsible	Accountable
Demo Build Development and Validation	Responsible	Accountable
Test Case Development and Execution	Consulted	Responsible/Accountable
Test Case Remediation	Responsible	Accountable
Admin Training Delivered	Responsible	Accountable
End User Training Delivered	Consulted	Responsible/Accountable

- **Responsible**: The organization responsible for completing the task.
- **Accountable**: The organization who is ultimately accountable for the task's completion and has the final say.
- **Consulted**: Those whose opinions are sought; typically, subject matter experts.
- **Informed**: Organization who needs to be kept updated on progress or decisions but are not directly involved in the task.

5. Assumptions

5.1 Company Assumptions

(a) Company will not access any Customer systems.
(b) No third-party systems or software are included in this implementation.
(c) Company shall provide guidance on requirements, but shall not be responsible for applying risk scores to assets if Risk Assessment functionality is enabled.
(d) Company shall provide up to five (5) 30-minute data validation sessions to review Customer-provided data.
(e) Company shall provide a single Testing Period unless additional periods are approved through the Change Control Process.

5.2 Customer Assumptions

(a) Customer shall designate a single point of contact/project coordinator for the duration of the Project.
(b) Customer's IT department shall be responsible for ensuring access to mobile devices, internet connections, email access, and web link access to the software such as white listing IP addresses.
(c) Customer shall provide relevant data for Locations, Assets, Users, and Preventative Maintenance Schedules in Excel or CSV format.
(d) Customer acknowledges that any information not included in the initial data provided shall be Customer's responsibility for updating manually or purchasing additional services following the data import.
(e) Customer acknowledges that once each task is completed, return to completed tasks will be considered rework and will enact the Change Control Process.
(f) Customer involvement shall be required to configure Asset Essentials.

5.3 Training Assumptions

(a) Training consists of both online training courses and instructor-led training, with instructor-led training conducted virtually by default.
(b) If onsite training is desired, the Customer shall be billed for associated travel expenses with a minimum of two (2) days.
(c) Customer shall complete the online learning courses for Asset Essentials prior to attending instructor-led training sessions.

5.4 Data Management Assumptions

(a) Each data type (Locations, Assets, Users, Preventative Maintenance Schedules) shall be provided in one file and one sheet with column headings and one record with corresponding attributes per row.
(b) Any additional data provided by Customer after the data review call shall not be imported by Company and shall be Customer's responsibility or shall require a change request to be initiated by Customer.
(c) Once data is approved and imported, any further data edits shall be the responsibility of the Customer.
(d) If Customer is unable to provide data in an acceptable format for import, Company Implementation Consultant shall guide Customer on how to manually create records in Asset Essentials.
(e) Assets must be associated with a Location in Asset Essentials. The data provided by Customer must clearly identify which assets are associated with a specific location.

5.5 General Assumptions

(a) Any services not explicitly included in this SOW are assumed to be out of scope.

(b) Services will be provided in the English language and during the following hours Monday to Friday 8:30am to 5pm, Eastern Standard Time. Excluding any holidays that the United States of America observes.

6. Project Billing and Payment

Upon acceptance of the Deliverables in the Project Milestones (see Sections 1.1 through 1.5), Customer will be billed for a percentage of Total Services Fees according to the percentages below:

Task/Project Stage	Billing Percentage
Configuration Complete (end of Build Stage)	60%
End User Training	30%
Project Complete (end of Deploy Stage)	10%

Asset Essentials GIS Rider Implementation Scope of Work

1. Scope

Company will provide specified professional consulting services to Customer to implement Asset Essentials, an on-line Computerized Maintenance Management System ("CMMS") – Geographic Information System (GIS) functionality. The services described in this SOW shall apply to the implementation of Asset Essentials Geographic Information System (GIS) functionality application for Customer.

Company follows the implementation methodology below, which outlines pre-defined stages and deliverables ("Project"). The Project includes establishing Project coordination, requirements gathering, system configuration, data migration, testing, and deployment as outlined in sections 1.1 through 1.5.

1.1 Plan

In the Plan stage, Company establishes a foundation for the Project's success by leading a Project kick-off call, initiating regular Project status meetings, and identifying all Project stakeholders.

1.1.1 Company Responsibilities

a. Lead one (1) Project Kick-off call with Customer.
b. Provide up to one (1) weekly Project status update to review progress against plan.
c. Maintain a risk register and issue log with assigned ownership and resolution timelines.

1.1.2 Customer Responsibilities

a. Identify, document, and escalate issues or risks that may impact Project success.
b. Participate in planning sessions as requested by the Company.
c. Provide feedback on planning documents.

1.1.3 Deliverables

a. Weekly status updates.
b. Current risk register and issue log with tracking of resolution status.

1.1.4 Conditions

a. Company will perform only one (1) iteration of Plan stage.
b. Major changes to the scope of the Project may trigger the Change Control Process.
c. Critical issues requiring immediate attention will be addressed through an escalation process.

1.1.5 Exclusions

a. Detailed planning for out-of-scope activities or future stages not specified in the current contract.

b. Management of Customer internal resources or third-party vendor coordination unless explicitly stated.

1.1.6 Acceptance Criteria

a. Weekly status updates must accurately reflect Project progress, risks, and issues to be considered acceptable.
b. The risk register and issue log requires verification that it comprehensively tracks identified risks and issues with appropriate ownership and resolution timelines.

1.2 Design

During the Design stage, Company conducts stakeholder interviews to understand the Customer's current GIS processes and data migration needs and determine the appropriate account configuration. Business requirements will be documented and reviewed for Customer acceptance prior to moving to the next Project stage. The Project Manager continues to communicate proactively with stakeholders and actively manages risk.

1.2.1 Company Responsibilities

a. Collect and document GIS requirements in a centralized Requirements Log.
b. Analyze requirements for feasibility within the standard Asset Essentials GIS capabilities.
c. Identify gaps between requirements and standard product functionality.
d. Propose alternative solutions for requirements that cannot be met through standard GIS setup.

1.2.2 Customer Responsibilities

a. Identify and make available subject matter experts for requirements gathering sessions.
b. Review and approve documented requirements within the agreed timeframe.
c. Make decisions regarding proposed alternatives for gap resolution.
d. Review and approve the Requirements Log.

1.2.3 Deliverables

a. Up to two (2) requirements gathering meetings up to one (1) hour in duration each.
b. Requirements Log containing functional business requirements.
c. Requirements Log sign-off documentation from Customer stakeholders.

1.2.4 Conditions

a. Requirements analysis will be limited to functionality available in Asset Essentials GIS functionality.
b. Requirements must be approved before Build stage begins.
c. Material changes to requirements after approval will be subject to the Change Control Process.

1.2.5 Exclusions

a. Requirements for software applications not included in current Project scope.
b. Development of detailed technical specifications beyond what is needed for GIS configuration.
c. Requirements that require product enhancements or reports beyond standard configuration capabilities.

1.2.6 Acceptance Criteria

a. Requirements Log must accurately capture functional business requirements to be considered acceptable.

1.3 Build

In the Build stage, Company configures Asset Essentials GIS functionality according to Customer's functional business requirements and imports applicable data. Final configuration will be demonstrated and reviewed for Customer acceptance prior to moving to the next Project stage.

1.3.1 Company Responsibilities

a. Configure Asset Essentials GIS functionality according to the approved Requirements Log.
b. Produce data import templates to be populated with Customer data for Locations, Assets, Users, and Preventative Maintenance Schedules.
c. Perform analysis on Customer-provided data to determine alterations and/or perform transformations which must be completed prior to upload.
d. Import transformed Customer data into Asset Essentials GIS.
e. Perform quality control testing to ensure data was uploaded properly.

1.3.2 Customer Responsibilities

a. Extract GIS data to be migrated from existing source system into either .CSV or Excel file(s).
b. Supply necessary resources and information required for configuration and data mapping activities.
c. Remediate and, if necessary, redeliver data that does not pass initial analysis or cannot be uploaded due to errors or missing, required elements in the provided data.
d. Review and approve the system configurations within the agreed timeframe.
e. Provide feedback on data import results and any issues identified.

1.3.3 Deliverables

a. Asset Essentials GIS functionality configured by Company aligned with the approved Requirements Log.
b. Extracted data from source systems and/or reports by Customer and provided to Company in standardized format.
c. GIS data uploaded by Company.

1.3.4 Conditions

a. Configuration and GIS data upload limited to the following functionality available in Asset Essentials: Work Order creation from Map, Citizen Portal, Mobile Profiles, Configure GIS Map settings, GIS Layer configuration, and Asset syncing.
b. Any changes to configurations after approval may affect Project timelines and will be subject to the Change Control Process.

1.3.5 Exclusions

a. Company extraction of data from source system(s).

b. Company migration of Locations, Assets, Users, and Preventative Maintenance Schedules data.
c. Company defining and/or configuration of non-standard asset types or compliance codes.

1.3.6 Acceptance Criteria

a. GIS functionality will be accepted upon verification that it aligns with the approved Requirements Log.
b. GIS data from source systems requires confirmation that it has been provided to Company in standardized format.
c. GIS data upload will be accepted upon confirmation that data has been properly transformed and loaded into Asset Essentials.

1.4 Test

The Test stage ensures the configured solution meets the documented business requirements and is ready for deployment. This stage focuses on executing a testing strategy that validates the configuration, user workflows, reports, and any other approved scope.

1.4.1 Company Responsibilities

a. Provide standard system Test Cases and user scenarios for thoroughly testing the requirements.
b. Prepare and deliver up to one (1) User Acceptance Testing (UAT) training covering Asset Essentials GIS functionality to prepare testers with detailed knowledge of features and functions, up to two (2) hours in duration.
c. Provide a documentation format to collect, manage, and report on issues identified during the testing period ("UAT Issue Log") and deliver corrective action for any reported issues confirmed by Company resources.
d. Notify Customer of completion of corrective actions.

1.4.2 Customer Responsibilities

a. Create and document any non-standard Test Cases.
b. Maintain a workbook of all Test Cases (containing user instructions and sample datasets) to verify that knowledgeable users can utilize the system, configuration, and migrated data to achieve the documented scenarios in the Requirements Log.
c. Create a document where test case results will be recorded and identify Customer resources responsible for executing the Test Cases during the testing period ("Test Plan").
d. Perform the Test Cases according to the Test Plan during the allotted testing period.
e. Document any failures of Test Cases in the UAT Issue Log and provide additional or missing data necessary for resolution of reported issues.

1.4.3 Deliverables

a. UAT Issue Log with detailed tracking of identified issues and their resolution status, including reporting of any issues which prevent successful completion of Test Cases.
b. Successful execution of approved Test Cases and completion of Test Plan by Customer.
c. Documentation Test Case remediation by Company in UAT Issue Log.
d. Delivery of UAT training and LMS access provided by Company.

1.4.4 Conditions

a. Limited to standard Test Cases.
b. Testing must be completed with Customer completing all testing and reporting all issues within the testing period; any issues identified outside of this window must be reviewed and accepted by Company.
c. Any deployments (e.g., release of code, scripts, or other adjustments made through the back-end of the software) will be made in accordance with change management controls as determined by Company to protect Production data and systems.
d. If Customer is unable to produce Test Cases or a Test Plan, they may perform exploratory testing during the Testing Period; in such cases, due to the lack of objective basis for testing, Company shall reserve the right to reject any issues reported which were not captured in the Requirements Log.

1.4.5 Exclusions

a. Development of Test Cases or Test Plans by Company resources, as these remain Customer responsibilities and must be created by Customer teams.
b. Any issues reported by Customer which require product enhancements or other alterations to the core software application, as opposed to configuration and/or data which is specific to each Customer.
c. Company will not perform extraction, collection, or generation of missing or incorrect data unless stated explicitly herein (or agreed upon as part of Change Control Process).
d. Customer shall perform one single testing period. Requests for additional testing periods, or Test Cases delivered after the start of the testing period, must be submitted to Company and may be subject to Change Control Process.

1.4.6 Acceptance Criteria

a. UAT Issue Log requires confirmation that it provides an effective mechanism to track and manage identified issues.
b. Test Case execution results will be accepted upon verification that the system functions according to the approved Requirements Log.
c. Remediation of identified issues requires successful reperformance of previously failed Test Cases for acceptance.

1.5 Deploy

The Deploy stage is the final stage of Project, where Company trains Customer and the thoroughly tested and validated system is made available to end-users. "Go-Live" is defined as when Requirements Log, UAT Test Cases, and end-user training have been completed and/or accepted. Project completion is the completion of the Deploy stage.

1.5.1 Company Responsibilities

a. Perform End-User training for Asset Essentials GIS functionality that applies to Administrator and Full User roles.
b. Develop go-live schedule for final data/configuration alterations and provide written notice when system is ready for operational use.
c. Coordinate transition meeting between Company Project team and Company Support teams at

conclusion of post go-live period.

1.5.2 Customer Responsibilities

a. Appoint and ensure attendance of resources responsible for training Customer users and approve go-live schedule.
b. Provide written notice for rescheduling requests and develop plan for additional end-user training.
c. Align internal stakeholders on timing/resources for go-live and develop change management plan for organizational readiness.
d. Request any remaining training hours and implement change management plan activities during post go-live period.

1.5.3 Deliverables

a. Training materials and completed training sessions for Asset Essentials GIS functionality.
b. Transition to Company Support team following post go-live period completion.
c. Status Reports throughout post go-live period.
d. Documented configuration and data adjustments made during post go-live period.

1.5.4 Conditions

a. Customer has unlimited LMS access; post go-live support provided for thirty (30) days from Go-Live notice.
b. If Customer cannot schedule Go-Live within thirty (30) days of notice, Company may place Project on-hold with potential Change Control implications.

1.5.5 Exclusions

a. Training topics related to the Requester or other system roles, or Customer-specific business processes, unless explicitly stated herein.
b. Company coordination of Customer resources or communications/change management activities for Go-Live.
c. Changes in requirements beyond those deemed necessary by Company and accepted by Customer.

1.5.6 Acceptance Criteria

a. Training materials and completed training sessions require verification that they provide comprehensive instruction on Asset Essentials GIS functionality.
b. Transition to Company Support team will be accepted upon confirmation that appropriate handover information has been provided.
c. Status Reports must accurately reflect post go-live activities and issues to be considered acceptable.
d. Documented configuration and data adjustments made during post go-live period require verification that they address identified needs.

1.6 Project Timeline

Actual Project timeline will vary based on the size and complexity of Customer's organization, and Customer's ability to meet its responsibilities in a timely manner. The Company Project Manager and Customer Project Lead/Project Sponsor will work together to establish realistic delivery dates that accommodate both parties'

operational requirements and resource availability. Major changes to requirements or scope may trigger the Change Control Process and affect the timeline, requiring mutual agreement between the Company Project Manager and Customer Project Lead/Project Sponsor on any timeline adjustments.

2. Out of Scope

Any services not explicitly included in this Scope of Work are considered out of scope, including, but not limited to:

2.1 Reporting and Analytics Services

a. Custom (non-standard) reports beyond standard configuration capabilities.
b. Creation of specialized data visualizations or executive dashboards.
c. Integration with third-party business intelligence tools.
d. Development of custom reporting templates.

2.2 Data Management Services

a. Extraction of data from Customer's source systems.
b. Migration of historical work order data.
c. Additional data imports or conversion of data beyond GIS.

2.3 Financial and Contract Services

a. Configuration of billing or invoicing functionality.
b. Setup of vendor contracts or payment terms.
c. Integration with financial or accounting systems.
d. Configuration of purchasing workflows.
e. Management of budget or cost tracking features.

2.4 Technical Development Services

a. Custom code development or scripting.
b. Application Programming Interface (API) development or integration with third-party systems.
c. Product enhancements or modifications to core functionality.
d. Development of mobile applications or extensions.
e. Creation of custom workflows beyond standard configuration.

2.5 Additional Implementation Services

a. On-site training beyond what is explicitly stated herein.
b. End-user support beyond the post go-live period.
c. Business process reengineering or optimization.
d. Change management services beyond basic guidance.

3. Change Control

Customer may request that the Company add services not outlined in this SOW by submitting a written proposed change order to the Company. Submitted change requests will be reviewed for approval. Approved change orders will become part of the applicable SOW when executed by both Parties, and the services

described therein will become part of the services. Further details can be found at https://www.assetmanagement.siemens.com/terms (https://www.assetmanagement.siemens.com/terms) -> Base Terms -> Section 3 - Changes.

4. Roles and Responsibilities

4.1 Company Roles and Responsibilities

Company implementation team consists of the following team members with the following roles and responsibilities:

4.1.1 Project Manager

a. Schedule and conduct regular Project status meetings to review progress against plan.
b. Maintain a risk register and issue log with assigned ownership and resolution timelines.
c. Coordinate transition meeting between Company Project team and Company Support teams at conclusion of post go-live period.

4.1.2 Implementation Consultant

a. Collect and document requirements in a centralized Requirements Log.
b. Configure Asset Essentials GIS functionality according to the approved Requirements Log.
c. Perform analysis on provided data to determine alterations and/or transformations required prior to upload.
d. Provide recommendations and guidance to Customer on the development of test cases.
e. Prepare and deliver training materials and conduct training sessions.

4.2 Customer Roles and Responsibilities

Customer Project team shall include adequate resources to fill the following roles (one Customer resource may fill multiple roles):

4.2.1 Project Leader / Project Sponsor

a. Assign appropriate representatives to participate in the governance structure with decision-making authority.
b. Ensure appropriate levels of executive and Customer team members and resources will be made available to the Company Project team.
c. Align internal stakeholders on timing/resources for go-live and develop change management plan for organizational readiness.

4.2.2 Subject Matter Experts

a. Identify, document, and escalate issues or risks that may impact Project success.
b. Review and approve documented requirements within the agreed timeframe.
c. Create a comprehensive workbook of test cases to verify that knowledgeable users can utilize the system.
d. Document any failures of test cases in the UAT Issue Log and provide additional or missing data necessary for resolution.

e. Extract data to be migrated from existing source system into either .CSV or Excel file(s).

4.2.3 End Users

a. Participate in training sessions and complete the online learning courses for Asset Essentials GIS.
b. Perform the test cases according to the test plan during the allotted testing period.
c. Provide feedback on data import results and any issues identified.
d. Implement change management plan activities during post go-live period.

4.2.4 RACI

Task/Milestone	Company	Customer
Requirements Log Acceptance	Responsible	Accountable
GIS Data Loaded	Responsible	Accountable
Test Case Development and Execution	Consulted	Responsible/Accountable
Test Case Remediation	Responsible	Accountable
Admin Training Delivered	Responsible	Accountable
End User Training Delivered	Consulted	Responsible/Accountable

- **Responsible**: The organization responsible for completing the task.
- **Accountable**: The organization who is ultimately accountable for the task's completion and has the final say.
- **Consulted**: Those whose opinions are sought; typically, subject matter experts.
- **Informed**: Organization who needs to be kept updated on progress or decisions but are not directly involved in the task.

5. Assumptions

5.1 Company Assumptions

a. Company will not access any Customer systems.
b. No third-party systems or software are included in this implementation.
c. Company shall provide guidance on requirements, but shall not be responsible for applying risk scores to assets if Risk
d. Assessment functionality is enabled.
e. Company shall provide up to five (5) 30-minute data validation sessions to review Customer-provided data.

f. Company shall provide a single Testing Period unless additional periods are approved through the Change Control Process.

5.2 Customer Assumptions

a. Customer shall designate a single point of contact/Project coordinator for the duration of the Project.
b. Customer's IT department shall be responsible for ensuring access to mobile devices, internet connections, email access, and web link access to the software such as white listing IP addresses.
c. Customer shall provide relevant data for Locations, Assets, Users, and Preventative Maintenance Schedules in Excel or CSV format.
d. Customer acknowledges that any information not included in the initial data provided shall be Customer's responsibility for updating manually or purchasing additional services following the data import.
e. Customer acknowledges that once each task is completed, return to completed tasks will be considered rework and will enact the Change Control Process.
f. Customer involvement shall be required to configure Asset Essentials GIS functionality.

5.3 Training Assumptions

a. Training consists of both online training courses and instructor-led training, with instructor-led training conducted virtually by default.
b. If onsite training is desired, the Customer shall be billed for associated travel expenses with a minimum of two (2) days.
c. Customer shall complete the online learning courses for Asset Essentials GIS functionality prior to attending instructor-led training sessions.

5.4 Data Management Assumptions

a. GIS data shall be provided in one file and one sheet with column headings and one record with corresponding attributes per row.
b. Any additional data provided by Customer after the data review call shall not be imported by Company and shall be Customer's responsibility or shall require a change request to be initiated by Customer.
c. Once data is approved and imported, any further data edits shall be the responsibility of the Customer.

5.5 General Assumptions

a. Any services not explicitly included in this SOW are assumed to be out of scope.
b. Services will be provided in the English language and during the following hours Monday to Friday 8:30am to 5pm, Eastern Standard Time. Excluding any holidays that the United States of America observes.

6. Project Billing and Payment

Upon acceptance of the Deliverables in the Project Milestones (see Sections 1.1 through 1.5), Customer will be billed for a percentage of Total Services Fees according to the percentages below:

Task/Project Stage	Billing Percentage

Project Complete (end of Deploy Stage)	100%

Special Terms for Asset Essentials

Asset Essentials pricing is based on a maximum storage limit of 200GB of data. Data storage that exceeds 200GB may subject to an additional fee.

Order terms

BY SIGNING THIS ORDER FORM, WHETHER BY ELECTRONIC OR WRITTEN SIGNATURE, YOU ARE PLACING A BINDING ORDER FOR THE OFFERINGS SHOWN. IF THE INDIVIDUAL ENTERING INTO THIS AGREEMENT IS ACCEPTING ON BEHALF OF A COMPANY OR OTHER LEGAL ENTITY, THE INDIVIDUAL REPRESENTS THAT THEY HAVE THE AUTHORITY TO BIND SUCH ENTITY AND ITS AFFILIATES TO THE TERMS AND CONDITIONS OF THIS AGREEMENT, IN WHICH CASE THE TERM "CUSTOMER" SHALL REFER TO SUCH ENTITY AND ITS AFFILIATES. IF THE INDIVIDUAL ACCEPTING THIS AGREEMENT DOES NOT HAVE SUCH AUTHORITY OR DOES NOT AGREE WITH THE TERMS AND CONDITIONS SET FORTH HEREIN, THE INDIVIDUAL MUST NOT ACCEPT THIS AGREEMENT AND MAY NOT USE THE OFFERINGS.

A. The "Effective Date" of the Agreement between Customer and Siemens is the date Customer accepts this Order
B. Proposal expires in sixty (60) days.
C. The Siemens entity entering into this Agreement is Brightly Software, Inc., a Delaware corporation, and the notice address shall be Corporate Trust Center, 1209 Orange Street, Wilmington, DE 19801 USA, Attn: Brightly Software.
D. Payment terms: Net 30
E. This Order and its Offerings will be subject to the terms and conditions of the Terms of Service (the Base Terms together with any applicable Supplemental Terms) found at https://www.assetmanagement.siemens.com/terms (https://www.assetmanagement.siemens.com/terms) ("Agreement"), unless Customer has a separate written agreement executed by Siemens for the Offerings, in which case the separate written agreement will govern its defined Term. Acceptance is expressly limited to the terms of the Agreement. No other terms and conditions will apply. The terms of any purchase order or other document from Customer are excluded and such terms will not apply to the Order and will not supplement or modify the Agreement irrespective of any language to the contrary in such document.
F. Where the Customer is a state, local, or public education entity created by the laws of the applicable state, Siemens and Customer agree that the provisions of the State, Local Government, and Higher Education Addendum ("SLED Addendum") found at https://www.assetmanagement.siemens.com/terms (https://www.assetmanagement.siemens.com/terms) take precedence over any conflicting terms in the Agreement to the extent the deviations set forth therein are required by applicable law.
G. Siemens shall invoice Customer and Customer agrees to pay Siemens the amount specified on this Order. Quantities purchased may not be decreased during the relevant Subscription Term. Customer is responsible for providing complete and accurate billing and contact information to Siemens and notifying Siemens promptly of any changes to such information.
H. If Customer is paying by credit card or Automated Clearing House ("ACH"), Customer shall establish and maintain valid and updated credit card information or a valid ACH auto debit account (in each case, the "Automatic Payment Method"). Upon establishment of such Automatic Payment Method, Siemens is hereby authorized to charge any applicable fees, including any processing fees, using such Automatic Payment Method.
I. Customer is responsible for paying all taxes associated with its purchases hereunder. Siemens shall invoice Customer and Customer shall pay that amount unless Customer provides Siemens with a valid tax exemption certificate, direct pay permit, or other government-approved documentation. Notwithstanding the foregoing, Customer is responsible for, and, to the extent permitted by law, will indemnify Siemens for: 1) any encumbrance, fine, penalty or other expense which Siemens may incur as a result of Customer's failure to pay any taxes required hereunder, and 2) any taxes, including withholding taxes, resulting from making an Offering available to Users in geographic locations outside the country in which Customer is located as per the Order. For clarity, Siemens is solely responsible for taxes assessable against Siemens based on its income, property and employees.

J. Siemens maintains the right to increase fees within the Subscription Term for Recurring Fee Offerings by an amount not to exceed the greater of prices shown in the investment table or the applicable CPI and other applicable fees and charges every 12 months. Any additional or renewal Subscription Terms will be charged at the then-current rate.

K. In the event Customer purchases the Cloud Services (including any renewals thereof) through an authorized reseller of Siemens, the terms and conditions of this Agreement shall apply and supersede any other agreement except for any terms and conditions related to fees, payment or taxes. Such terms and conditions shall be negotiated solely by and between Customer and such authorized reseller. In the event Customer ceases to pay the reseller, or terminates its agreement with the reseller, Siemens shall have the right to terminate Customer's access to the Cloud Services at any time upon thirty (30) days' notice to Customer unless Customer and Siemens have agreed otherwise in writing.

Cloud Services

A. Billing frequency: Annual

B. Cloud Services Offerings will be subject to the terms and conditions of the General Software and Cloud Supplemental Terms found at https://www.assetmanagement.siemens.com/terms (https://www.assetmanagement.siemens.com/terms) .

C. Any Offerings identified as Cloud Services on this Order shall automatically renew for additional periods equal to the expiring Subscription Term or one year, whichever is longer, unless either party has provided written notice of its intent to terminate the Cloud Service subscription not less than forty-five (45) days prior to the expiration of the then-current Subscription Term.

D. During the Term, Siemens shall, as part of Customer's Subscription Fees provide telephone and email support ("Support Services") 24 hours/day, 7 days/week.

E. Siemens shall use commercially reasonable efforts to make its Software or Cloud Service available 99.9% of the time for each full calendar month during the Subscription Term, determined on twenty-four (24) hours a day, seven (7) days a week basis (the "Service Standard"). The Service Standard availability for access and use by Customer(s) excludes unavailability when due to: (a) any access to or use of the Cloud Service by Customer or any Account User that does not strictly comply with the terms of the Agreement or the Documentation; (b) any failure of performance caused in whole or in part by Customer's delay in performing, or failure to perform, any of its obligations under the Agreement; (c) Customer's or its Account User's Internet connectivity; (d) any Force Majeure Event; (e) any failure, interruption, outage, or other problem with internet service or non-Cloud Service; (f) Scheduled Downtime; or (g) any disabling, suspension, or termination of the Cloud Service by Siemens pursuant to the terms of the Agreement. "Scheduled Downtime" means, with respect to any applicable Cloud Service, the total amount of time (measured in minutes) during an applicable calendar month when such Cloud Service is unavailable for the majority of Customer's Account Users due to planned Cloud Service maintenance. To the extent reasonably practicable, Siemens shall use reasonable efforts to provide eight (8) hours prior notice of Cloud Service maintenance events and schedule such Cloud Service maintenance events outside the applicable business hours.

F. USE OF APIS. Customer is authorized to use any Application Programming Interface that is either: i) identified as a Cloud Services Offering, or ii) identified as published in the Documentation (collectively the "APIs") as part of any Offering for Customer's internal business purposes only. Customer may not use the APIs to enable unauthorized use of the Cloud Services. Customer may purchase a separate license to use certain published APIs to develop software for use solely in conjunction with the Cloud Services. Customer is prohibited from reselling any software developed through the use of the APIs unless (a) Customer is separately authorized to do so as a member of a

Siemens partner program, or (b) Customer has purchased an Offering which include APIs that explicitly allows Customer to develop software for Customer's internal use or for resale under terms and conditions at least as protective as this Agreement. Customer may not otherwise modify, adapt, or merge the Offerings. Siemens has no obligations or liability for software developed by Customer using the APIs. Customer is prohibited from using unpublished APIs under any circumstances.

G. Siemens reserves the right to block IP addresses originating from a Denial of Service (DoS) attack. Siemens shall notify Customer should this condition exist and inform Customer of its action. Once blocked, an IP address shall not be able to access the Cloud Service and the block may be removed once Customer is satisfied corrective action has taken place to resolve the issue. Siemens also reserves the right to suspend or terminate service if Customer: 1) performs load tests, network scans, penetration tests, ethical hacks or any other security auditing procedure on the Cloud Service, 2) interferes with or disrupts the integrity or performance of the Cloud Service or data contained therein, or 3) otherwise violates the use restrictions under this Agreement.

H. Customer is entitled to access and use the Offerings only as explicitly described in the Documentation. These Offerings are intended for Customer's internal business operations only. There are no additional Entitlements or rights to use the Offerings or their related APIs beyond what is specified. Any other access or use is strictly prohibited under the Terms.

I. At the time of this Order, the implementation of the requirements of the Cyber Resilience Act EU 2024/2847 ("CRA") is not yet mandatory in the European Union (EU) due to its transitional periods. Not all clarifications on measures that the Customer and contractor will take to implement the new requirements within the project implementation can currently be completed. Therefore, the parties agree that the project scope and contract price agreed upon at the time of Agreement conclusion do not yet include any necessary measures to implement the CRA requirements. Siemens will present the implementation of these measures together with an adjustment of the contract price and schedules considering any additional expenses of the contractor in the appropriate project phases through the Change Request procedure.

J. **AI in Offerings.** The Artificial Intelligence Terms of Use (the "AI Terms") located at https://www.assetmanagement.siemens.com/terms (https://www.assetmanagement.siemens.com/terms) govern use of AI Services when included in an Offering. Where the AI Terms reference the Universal Customer Agreement "UCA" or End User License Agreement ("EULA"), such reference shall be deemed to refer to the Agreement as described in this Order.

Professional Services:

A. Professional Services Offerings will be subject to the terms and conditions of the Services Supplemental Terms found at https://www.assetmanagement.siemens.com/terms (https://www.assetmanagement.siemens.com/terms).

B. Unless otherwise specified in an applicable Order: (i) Siemens will perform the Professional Services during workdays, Monday through Friday, up to 8 hours a day; (ii) any estimate of hours or costs are reasonable, good faith estimates only; and (iii) each task is performed as firm fixed price work or time and materials as described in this Order. Siemens is only obliged to supply Professional Services and/or Deliverables as expressly stated in this Order. Siemens shall not be obliged to supply any Professional Services and/or Deliverables without a valid Order.

C. **Scheduling**. Siemens requires at least 6 weeks advanced notice from the acceptance of an Order to schedule Professional Services delivery dates when travel is required. Onsite Professional Services shall be delivered consecutively in a single onsite visit unless the applicable Order includes the additional fees and incidental expenses associated with multiple visits.

D. **Unused Professional Services.** Unless otherwise specified in the Order, Siemens reserves the right to expire any

unused Professional Services 6 months from the Effective Date set forth on the Order, and Customer will not be entitled to receive a refund for any fees prepaid for such expired Professional Services.

E. **Customer Cooperation.** Customer will cooperate reasonably and in good faith with Siemens in its performance of Professional Services by: (i) providing access to any necessary Customer Data, (ii) allocating sufficient resources and timely performing any tasks reasonably necessary to enable Siemens to perform its obligations under the Order, and (iii) actively participate in scheduled project meetings. Any delays in the performance of Professional Services or delivery of Deliverables caused by Customer may result in additional applicable charges for resource time.
F. **Incidental Expenses**. Customer will reimburse Siemens for travel and related business expenses incurred in connection with Professional Services. If an estimate of incidental expenses is included in the Order, Siemens will not exceed a 5% inflation of such estimate without the written consent of Customer.
G. Siemens may utilize Artificial Intelligence in the performance of Professional Services and the creation of any Deliverables.

Additional information

A. Prices shown above do not include any taxes that may apply. Any such taxes are the responsibility of Customer. This is not an invoice. For customers based in the United States, any applicable taxes will be determined based on the laws and regulations of the taxing authority(ies) governing the "Ship To" location provided by Customer. Tax exemption certifications can be sent to ams-accountsreceivable.si@siemens.com
B. Billing frequency other than annual is subject to additional processing fees.
C. Provide Siemens with the purchase order number, if applicable. Acceptance of this Order without a purchase order number indicates that a purchase order is not necessary. Please reference Q-486573 on any applicable purchase order and email to ams-purchaseorders.si@siemens.com (mailto:ams-purchaseorders.si@siemens.com)
D. Company can provide evidence of insurance upon request.

Signature

Presented to:

Village Of Forsyth - Q-486573
October 27, 2026, 11:48:07 AM

Accepted by:

Printed Name

Signed Name

Title

Date

NEW BUSINESS

ITEM 4

VILLAGE OF FORSYTH
PRIDE & PROGRESS

MEMORANDUM

To: The Honorable President and Board of Trustees
From: Jill Applebee, MPA, CFRE, Village Administrator
Date: December 1, 2026
Subject: Diamonds & Yolk TIF Grant Reimbursement

Background

On February 3, 2026, the Village Board approved a $25,000 Commercial Revitalization TIF Grant for B & L Bloom Hospitality (Diamonds & Yolk) to assist with exterior signage improvements at 927 S. Route 51. The original project estimate was approximately $60,000.

Project Completion

The exterior signage improvements are complete. The project is before the Board for reimbursement under the previously approved grant.

Funding

Reimbursement will be paid from the Forsyth TIF District Special Tax Allocation Fund, up to the approved grant amount of $25,000. The final payment is based on documented eligible costs and the program's 50% applicant match requirement.

Staff Recommendation

Staff recommends approval of reimbursement for the completed signage improvements, subject to verification of final eligible costs and the required applicant match.

Suggested Motion

"I move to approve reimbursement to B & L Bloom Hospitality (Diamonds & Yolk) for the completed exterior signage improvements in an amount up to $25,000 from the Forsyth TIF District Special Tax Allocation Fund, subject to verification of eligible costs and the required applicant match."

No. _____

Forsyth TIF District
Village of Forsyth, Macon County, Illinois
Commercial Revitalization TIF Grant Program

PROGRAM APPLICATION

Applicant Name: Diamonds & Yolk

Site Address: 927 S Route 51 Current Use: Closed Future Use: Restaurant

Subject Property Tax ID # 39 3194 298 Current Zoning Type: Commercial

Property Owner Name(s): Bite & Bloom Hospitality

Applicant Daytime Business Phone: 2178010366 Cell Phone: same

Applicant Mailing Address: 519 Lucas Lane Forsyth, IL Email Address: bujar1man1@icloud.com

Type of Business (check one) ☒ Service ☐ Retail ☐ Other (*describe*): _____

Anticipated Project Start Date: 01-01-26 and Estimated Project Completion Date: 04-2026

Total Project Costs: $ 600,000 *(estimated costs must be verified upon completion of the Project).*

Amount of Grant Financing Requested: $ 25000.

NOTE: All grant amounts are limited to 50% of total costs actually incurred for the Project, not to exceed $25,000.00. Applicant must verify a minimum match of 50% of the total project costs.

Commercial Revitalization TIF Grant Program (the "Program") grants shall be awarded for TIF eligible project costs (pursuant to 65 ILCS 5/11-74.3-1 *et. seq.* as amended) that are incurred and verified for commercial facade renovation projects on a *first-come-first-served* basis, subject to the availability of funds and the approval of the Forsyth Village Board. **Please read the following requirements carefully.**

ADDITIONAL REQUIREMENTS:

1. Only properties located within the Forsyth TIF District Redevelopment Project Area (the "TIF Area" or "Area") are eligible to apply for the Program. The Forsyth TIF Redevelopment Project Area Boundary Map is provided and attached hereto in ***Appendix A***.

2. Property owners may apply for and receive Program (or its successor program) grants for the same property only one time per calendar year. Exceptions may be allowed for multiple tenants undertaking un-related leasehold improvements on the same property.

3. The maximum Program grant amount for each Project approved for the *Commercial Revitalization TIF Grant Program* shall not exceed Fifty-Percent (50%) of total project costs, or a single lump-sum reimbursement of **Twenty-Five Thousand and 00/100 Dollars ($25,000.00)** per individual commercial property as identified by the Macon County real estate tax identification number, or a definable subdivision of such property (e.g., a tenant's leasehold improvements undertaken within a larger commercial plaza). Verification of Applicant's equity in the Project of not less than 50% of total project costs must be submitted and verified by the Village in advance of the Village's reimbursement from TIF Funds.

   a. The Applicant's Project (the "Project") under the *Commercial Revitalization TIF Grant Program* may include the costs of renovation, rehabilitation, reconstruction, relocation, repair, or remodeling of the exterior facades of existing commercial buildings, including new or replacement signs, lighting and fixtures attached to buildings which face Village streets and are located within the TIF Area. Ancillary design engineering/architectural fees and interior renovations or repairs to the building which are

consequential to the exterior façade improvements are allowable if less than 50% of total verified project costs.

b. The construction of new buildings, acquisition of personal property or equipment, roof repairs and general custodial and maintenance services shall not qualify for reimbursement by TIF grant funds relating to the *Commercial Revitalization TIF Grant Program.*

4. Applicants must, in advance of receiving Program grant funds: a) verify that the most recent real estate tax bill(s) have been paid for the Property; b) verify TIF eligible project costs in an amount equal to or greater than the amount awarded to the Program Applicant by the Village Board of Trustees; and c) verify the Applicant does not owe any outstanding debts or fines payable to the Village. **Program grant funds are paid by the Village of Forsyth to the Applicant upon completion of the Project and verification of TIF eligible project costs that have been incurred by the Applicant – no exceptions.** The Village's obligation hereunder to award grant funds for TIF eligible project costs is a limited obligation to be paid solely from the Forsyth TIF District Special Tax Allocation Fund.

5. All projects undertaken with Program grant funds must comply with any Village of Forsyth Codes, conform to local zoning, and must be completed within 180 days of the Village Board's approval of the Program Application. Applicant is responsible for obtaining required licenses and permits, if any, prior to undertaking the Project.

6. All projects must be located within the Forsyth TIF Redevelopment Project Area and are subject to review by the Village Staff prior to Village Board of Trustees approval and prior to payment of grant funds.

7. Business owners who are tenants of a building for which planned leasehold improvements will be paid for with Program grant funds must provide written consent from the property owner for all proposed improvements (see ***Appendix B***).

8. All applications must attach a description of the planned improvements, estimated costs (contractor bids) of the project and projected start and completion dates. Conceptual sketches, photographs and drawings are encouraged. Colored renderings are preferred. The Village reserves the right to request additional information, including, but not limited to, how the building will be utilized (e.g., type of business) once the renovations are completed.

9. It is the understanding of the Village and the Applicant that the position of the Illinois Department of Labor is that the Illinois Prevailing Wage Act does not currently apply to TIF incentives that are received by private Developers as reimbursement for TIF Eligible Project Costs. This position of the Department of Labor is available online for further review at: https://www2.illinois.gov/idol/FAQs/Pages/prevailing-wage-faq.aspx.

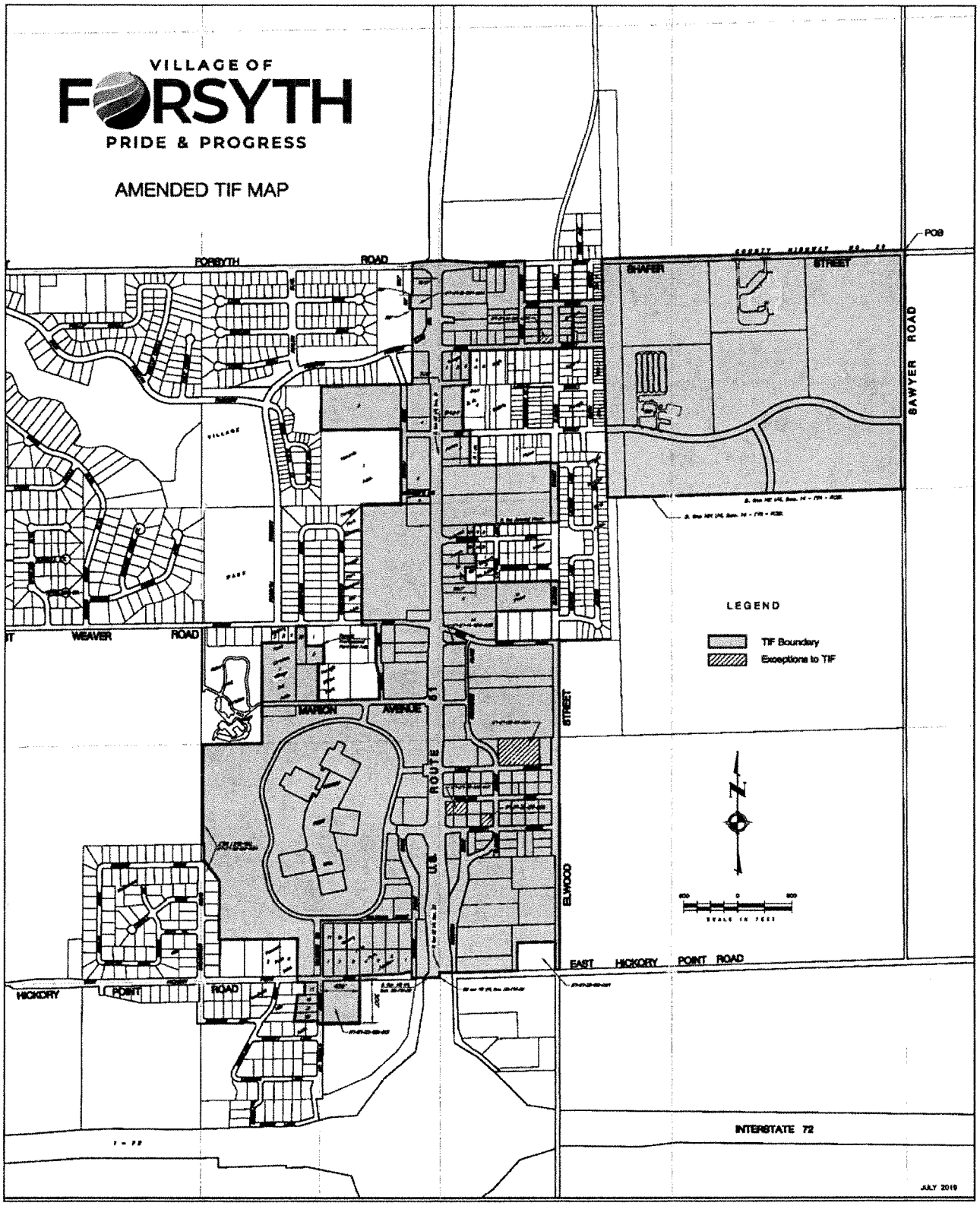
10. The Forsyth Village Board of Trustees reserves the right to award grant funds only to those Applicants who undertake projects the Village deems to be compliant with the TIF Act, projects that the Village believes will further stimulate the type of commercial revitalization described in the Forsyth TIF District Redevelopment Plan, and projects that are in the best interests of the citizens of the Village of Forsyth (see ***Appendix C***). The rights and obligations of the Applicant under this Program Application shall not be assignable by the Applicant without providing written notice to the Village and the Village's consent is obtained prior to such assignment.

The undersigned certifies and warrants that to the best of his/her knowledge the information contained in and attached to this Application Form is true, correct and complete and furthermore agrees to the terms and conditions provided herein. Nothing contained in this Program Application shall be construed by the Village or the Applicant or any third person to create the relationship of a partnership, agency, or joint venture between the Village and the Applicant. The Applicant hereby acknowledges that, in executing this Application Form, the Applicant has had the opportunity to seek the advice of independent legal counsel and has read and understood all of the terms and provisions of the Program. Subject to Village Board approval (*Appendix C*), this Program Application shall become a binding Redevelopment Agreement for which the undersigned hereby warrants full authority to both execute this Agreement and to bind the entity in which they are signing on behalf of.

Applicant Signature: _____ Date: 01-01-26

APPENDIX A

Forsyth TIF District Redevelopment Project Area Boundary Map



APPENDIX B

Tenant/Applicant Letters of Intent

FROM TENANT/APPLICANT TO VILLAGE OF FORSYTH

We the undersigned are the owners and operators of a business known as DIAMONDS & YOLK, located on property at 927 S Route 51 (PIN _____), and hereby disclose our intent as Tenants of said Property to incur certain eligible project costs as "Leasehold Improvements" for which we shall request reimbursement from the Forsyth TIF District Special Tax Allocation Fund pursuant to the terms and conditions provided herein for the *Commercial Revitalization TIF Grant Program.*

DIAMONDS & YOLK *(Print or type business name)*

BY: _____ Date: 01-01-26
(Authorized Tenant Signature)

STATE OF ILLINOIS
COUNTY OF MACON

I, the undersigned Notary Public, do hereby affirm that _____ personally appeared before me on the _____ day of _____, _____, and signed the above Affidavit as his/her free and voluntary act and deed.

_____

Notary Public

FROM PROPERTY OWNER/LANDLORD TO VILLAGE OF FORSYTH

As the owner of the above described property, I the undersigned hereby provide the above-named Tenant my consent to undertake "Leasehold Improvements" on said property, whereby they shall incur certain eligible project costs for which they shall request reimbursement from the Forsyth TIF District Special Tax Allocation Fund pursuant to the terms and conditions provided herein. Furthermore, as a signatory to this *Commercial Revitalization TIF Grant Program Application*, I do hereby direct the Village of Forsyth to make the TIF grant payment awarded by the Village for this Project payable to the Tenant/Applicant.

BY: _____ Date: _____
(Signature)

PRINTED NAME: _____

STATE OF ILLINOIS
COUNTY OF MACON

I, the undersigned Notary Public, do hereby affirm that _____ personally appeared before me on the _____ day of _____, _____, and signed the above Affidavit as his/her free and voluntary act and deed.

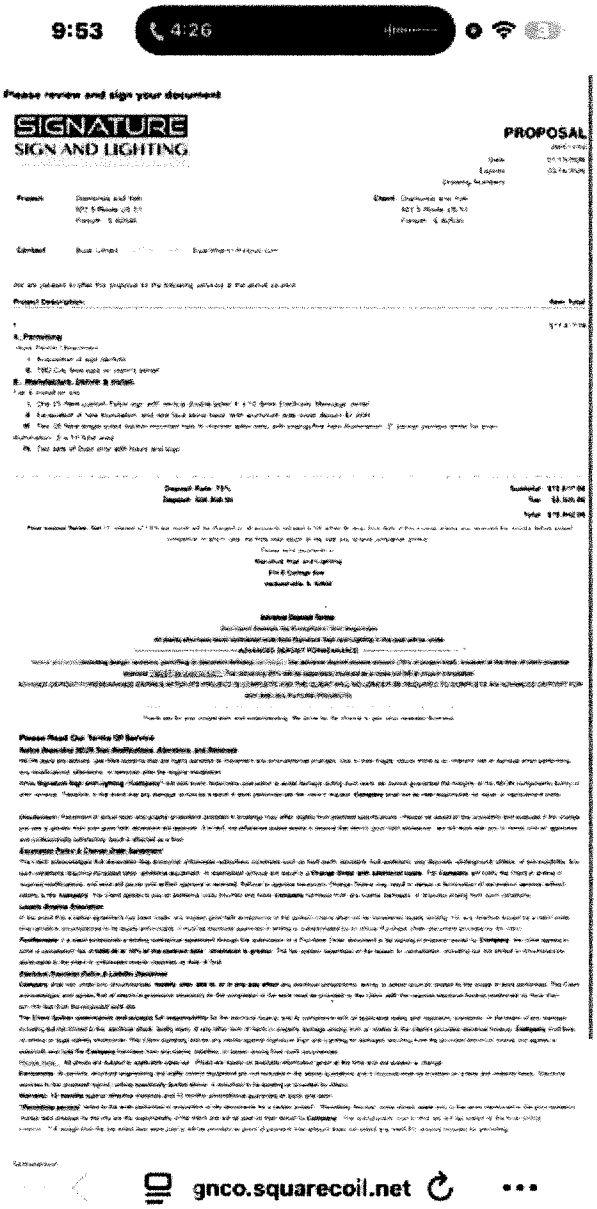
_____

Notary Public

Jill Applebee

From: Bujar Limani <bujarlimani1@icloud.com>
Sent: Friday, January 16, 2026 9:55 AM
To: Jill Applebee
Subject: Sign pricing

Good morning Jill here is the Sign pricing



Bujar Limani

APPENDIX C

Commercial Revitalization TIF Grant Program

Village of Forsyth, Illinois

APPROVAL FORM FOR VILLAGE USE ONLY

Applicant Name: Diamonds Family Restaurant Property Address: 927 US Route 51
07-07-15-476-024

Date application received by the Village of Forsyth: ___ / ____ / _____ by _____

Request Verified as TIF Eligible Project Cost: ☒ Yes ☐ No (reason: _____)

Recommended by Village Staff: ☒ Yes, date: ___ / ____ / _____

☐ No (reason: _____)

GRANT AMOUNT: $ 25,000.00 ,
(Subject to Village Board Approval and Verification of TIF Eligible Project Costs)

Grant **APPROVED** by the President and Village Board of Trustees of the Village of Forsyth on the 1st day of December / 2026.

PRESIDENT & BOARD OF TRUSTEES	AYE VOTE	NAY VOTE	ABSTAIN / ABSENT
Ashby			
Wendt			
Shaw			
Young			
Kidd			
London			
Peck			
TOTAL VOTES:			

Project grant approved by Village Board: ☐ Yes_____ ☐ No (reason: *see attached*)

APPROVED:_____ Date ____/ ____ / _____
President, Village of Forsyth

ATTEST: _____ Date: ____/ ____ / _____
Village Clerk, Village of Forsyth

Completion of Project verified on 11 / 20 / 2026. Final Grant Amount: $ 25,000.00

Verification of Applicant's actual TIF Eligible Project Costs
as reviewed by Jacob & Klein, Ltd. and The Economic Development Group, Ltd on 11 / 20 / 2026.

Village grant payment issued to applicant on ___ / ____ / _____ Check No._____.

NEW BUSINESS
ITEM 5

CLOSED SESSION