AGENDA
REGULAR MEETING OF THE BOARD OF TRUSTEES OF THE VILLAGE OF FORSYTH, ILLINOIS
6:30 P.M.
TUESDAY, DECEMBER 2, 2025
VILLAGE HALL, 301 SOUTH ROUTE 51, FORSYTH, ILLINOIS

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

PUBLIC HEARING
1. PUBLIC HEARING REGARDING 2026 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 18, 2025
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. ORDINANCE NUMBER 2025-27 AN ORDINANCE PERTAINING TO THE REGULATION OF VIDEO GAMING IN THE VILLAGE OF FORSYTH (VILLAGE ATTORNEY LISA PETRILLI)
2. DISCUSSION AND POTENTIAL ACTION REGARDING WAITE'S DRY CLEANERS SIGN GRANT APPROVAL (VILLAGE ADMINISTRATOR JILL APPLEBEE)
3. DISCUSSION AND POTENTIAL ACTION REGARDING 2026 VILLAGE OF FORSYTH BUDGET (VILLAGE ADMINISTRATOR JILL APPLEBEE)

NEW BUSINESS

ADJOURNMENT

Topic: Village Hall Board Meeting Dec 2, 2025
Time: Dec 2, 2025 06:30 PM Central Time (US and Canada)
Join Zoom Meeting
https://us06web.zoom.us/j/86774064751
Meeting ID: 867 7406 4751
One tap mobile
+13126266799,,86774064751# US (Chicago)

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 18, 2025 AT FORSYTH VILLAGE HALL

CALL TO ORDER

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

PLEDGE OF ALLEGIANCE

ROLL CALL

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

Absent: Trustee Lauren Young (arrived between Old Item #1 and Old Item #2), Trustee Chelsie Kidd

Telephone: Trustee Chelsie Kidd (as of 7:15 during Item #2 discussion)

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

Others Present: none.

CONSENT AGENDA

1. APPROVAL OF MINUTES OF THE REGULAR MEETING OF NOVEMBER 4, 2025
2. APPROVAL OF WARRANTS
3. APPROVAL OF TREASURER'S REPORT FOR THE MONTH OF OCTOBER 31, 2025

MOTION

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

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

Yeas: 4 – Ashby, Wendt, Shaw, London
Nays: 0 – None
Absent: 2 – Kidd, Young

Motion declared carried.

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

None.

ADMINISTRATION REPORTS

1. Law Enforcement Report
   No deputy present.

2. Village Staff Reports
   Mayor Peck confirmed the following topics with Village staff: confirmed the timing of the water tower meeting with Chastain and Associates Representative Brown. Timing for the Moon St. project will be spring 2026 as Chastain and Associates are still waiting on IDOT information. Trustee Wendt thanked Administrator Applebee for her presentation on Byers and Company tonight promoting the upcoming Rudolf Market event.

OLD BUSINESS

1. ORDINANCE NUMBER 2023-24 AN ORDINANCE DECREASING THE NUMBER OF OUTSTANDING CLASS A1 LIQUOR LICENSES FROM ONE TO ZERO (VILLAGE ATTORNEY LISA PETRILLI)

   Village Attorney Petrilli explained that this is decreasing the number of outstanding Class A1 Liquor Licenses from one to zero based on previous Board discussions. A brief discussion ensued.

   MOTION

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

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

   Yeas: 4 – Ashby, Wendt, Shaw, London
   Nays: 0 – None
   Absent: 2 – Young, Kidd

   Motion declared carried.

2. DISCUSSION AND POTENTIAL ACTION REGARDING 3RD DRAFT REVIEW OF 2026 BUDGET (VILLAGE ADMINISTRATOR JILL APPLEBEE)

   Administrator Applebee explained the third draft review budget documents before them. Previous revisions have been incorporated and she asked the Board for their thoughts and input. Several line items were discussed at length.

   MOTION

   Trustee Wendt made a Motion to approve the inclusion of Trustee Chelsie Kidd on the telephone as she was away on a work assignment and Trustee Young seconded the Motion.

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

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

   Motion declared carried

   At 7:15 p.m. Mayor Peck summarized the current discussion for Trustee Kidd who just now joined on the telephone. She then expressed her opinion of the topic.

   Per Mayor Peck said the consensus was to go back to the second budget draft with agreed upon revisions. Staff has their direction to move forward.

   No Motion needed.

NEW BUSINESS

1. DISCUSSION AND POTENTIAL ACTION REGARDING WAITES DRY CLEANER TIF GRANT REQUEST (VILLAGE ADMINISTRATOR JILL APPLEBEE)

   Village Administrator Jill Applebee explained that Waites Dry Cleaner is a long-standing business and made a significant investment in their updated signage. The staff asks the Board for input on reimbursement for a TIF sign grant. This then involved a discussion of the sign grant request from Diamonds Family Restaurant as well. The Board then agreed to grant 50% of the total project cost which is $1,939.44 .

MOTION

Trustee Shaw made a Motion to approve a sign grant reimbursement to Waites Dry Cleaner in the amount of $1,939.44, recognizing the business's investment and noting this exception does not alter future program requirements and Trustee Ashby seconded the Motion.

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

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

Motion declared carried.

2. DISCUSSION AND POTENTIAL ACTION REGARDING DIAMONDS TIF GRANT REQUEST (VILLAGE ADMINISTRATOR JILL APPLBEE)

   Village Administrator Applebee explained the details of a TIF Development grant request from Diamonds Family Restaurant for parking lot improvements. After discussion, the Board agreed to approve a grant of $23,060.56 ($1,939.44 was previously committed to Waites Dry Cleaner, and the other $25,000 of the available total grant fund was expended earlier this year).

MOTION

Trustee Wendt made a Motion to approve a TIF Development Grant in the amount of $23,060.56 to Diamonds Family Restaurant for parking lot improvements, with all work to be completed within 180 days, and reimbursement to be issued from the 2025 TIF Development grant line item and Trustee London seconded the Motion.

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

Yeas:	6 – Ashby, Wendt, Shaw, Young, Kidd, London
Nays:	0 – None
Abstain:	0 – None

Motion declared carried.

3. DISCUSSION AND POTENTIAL ACTION REGARDING CHASTAIN AND ASSOCIATES CHANGE ORDER #1 (VILLAGE ENGINEER JEREMY BUENING)

Village Engineer Representative Brown explained details of the change order for the 2025 Road Maintenance. A Board discussion ensued.

MOTION
Trustee Shaw made a Motion to approve the $371,645.00 payment to Fuetz Contractors, Inc. as presented and Trustee Ashby seconded the motion.

MOTION
Before the vote could be taken on that Motion, Trustee Wendt made a Motion to amend the previous Motion to include approval of Change Order #1 with a $31,781.00 reduction in the payment to Fuetz Contractors, Inc. Trustee Young seconded the Motion and it was unanimously agreed upon by voice vote.

MOTION
A vote was then held to approve the Change Order #1 for payment to Fuetz Contractors, Inc. with the $31,781.00 reduction included for a total of $339,864.00..

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

Yeas: 6 – Ashby, Wendt, Shaw, Young, Kidd, London
Nays: 0 – None
Abstain: 0 – None

Motion declared carried.

ADJOURNMENT

Trustee Wendt made the Motion to adjourn and Trustee Ashby seconded the Motion. All Board members agreed by voice vote, and the meeting was adjourned at 7:35 p.m.

By: Cheryl Marty
Village Clerk

CONSENT AGENDA

ITEM 2

PAYABLE TO / INV NO	G/L NUMBER	DESCRIPTION	AMOUNT	DISTR
01 ANNETTE GILSON			140.00	
NOV-25	01-53-913	NOV '25 CHAIR YOGA		140.00
01 AMAZON CAPITAL SERVICES			2491.87	
112825	01-10-917	RUDOLPH MARKET		238.23
112825	01-53-671	BOOKS		622.65
112825	01-53-681	AUDIO VISUAL		195.34
112825	01-53-651	OFFICE SUPPLIES		248.66
112825	01-53-912	LIBRARY ACCESSORIES		320.68
112825	01-53-913	PROGRAMMING		107.54
112825	01-53-921-1	HISTORIC AREA GRANT EXPENSE		758.77
01 JEFFERY ANDERSON			2301.20	
6456	01-52-617	GROUNDS FIELD 5		2301.20
01 BEYERS CONSTRUCTION CO INC			94773.15	
112825-11F	38-00-863-1	FAMILY SPORTS & NATURE PARK PHASE 1		94773.15
01 U.S. POSTAL SERVICE			500.00	
112825	01-11-551	POSTAGE FOR MACHINE		500.00
01 COLUMN SOFTWARE PBC			52.37	
DEABD574-0040	01-11-553	P&Z AD FOR MEETING 12-11		52.37
01 CYPRESS GROVE			448.00	
2298	01-10-914	BEER FOR FORSYTH FEST		448.00
01 DEMCO, INC			196.44	
7730045	01-53-659	LIBRARY SUPPLIES		161.00
7730045	01-53-651	OFFICE SUPPLIES		35.44
01 DECATUR TRAILER SALES & SERVIC			90.00	
155047	01-41-512	EQUIP MAINT SERVICE		90.00
01 DUNKER ELECT SUPPLY INC			1544.90	
218556-01	01-52-620	TRAIL MAINT		1400.00
218700-00	01-52-620	TRAIL MAINT LIGHTS		144.90
01 DYNAGRAPHICS, INC			438.69	
262109	01-10-917	RUDOLPH VILLAGE MARKET BANNERS		438.69
01 FOLLETT CONTENT SOLUTIONS LLC			521.91	
640591F	01-53-671	BOOKS		521.91
01 CENGAGE LEARNING INC/GALE			417.98	
999101706306	01-53-671	BOOKS		161.55
999101712285	01-53-671	BOOKS		50.23
999101726323	01-53-671	BOOKS		93.75
999101737325	01-53-671	BOOKS		49.48
999101739536	01-53-671	BOOKS		62.97
01 GREGORY CLOSS			60.00	
112825	01-11-547	726 W WEAVER RD ELECTRIC INSPECTION		60.00
01 GETZ FIRE EQUIPMENT CO.			581.05	
I1-894452	01-41-512	ANNUAL SERVICE FIRE EXT		116.21
I1-894452	01-11-512	ANNUAL SERVICE FIRE EXT		116.21
I1-894452	51-00-512	ANNUAL SERVICE FIRE EXT		116.21
I1-894452	01-52-512	ANNUAL SERVICE FIRE EXT		116.21
I1-894452	01-53-512	ANNUAL SERVICE FIRE EXT		116.21

PAYABLE TO / INV NO	G/L NUMBER	DESCRIPTION	AMOUNT	DISTR
01 ILLINOIS ENVIRONMENTAL PROTECT			5772.94	
112825	51-00-549	WATER SUPPLY TESTING PROGRAM		5772.94
01 ILLINI SUPPLY, INC.			500.00	
15533	01-53-651-3	JSI THREE SEAT LOUNGE		500.00
01 INGRAM LIBRARY SERVICES			413.66	
91973799	01-53-671	BOOKS		275.45
91999930	01-53-671	BOOKS		18.82
92091783	01-53-671	BOOKS		119.39
01 JM CREATIVE LLC			763.60	
000045	01-52-617	GROUNDS STUMP CARVING		763.60
01 LOWE'S COMPANIES, INC.			199.36	
112825	01-52-652	OP SUPPLIES		199.36
01 MACON COUNTY RECORDER			318.00	
4017213	01-11-553	RELEASE SEWER LIENS		318.00
01 MACON COUNTY TREASURER			404.00	
25-S104	01-41-614	SIGNS		404.00
01 MENARDS			1736.01	
112825	01-52-652	OP SUPPLY		421.68
112825	51-00-652	OP SUPPLY		274.18
112825	01-41-652	OP SUPPLY		398.84
112825	51-00-611	BLDG MAINT SUPPLIES		111.38
112825	01-41-655	FUEL		45.08
112825	01-10-917	RUDOLPH MARKET		389.90
112825	01-41-653	SMALL TOOLS		94.95
01 MIDWEST TAPE, LLC			3500.00	
508061540	01-53-540	DIGITIAL SUBSCRIPTION		3500.00
01 MISSISSIPPI LIME COMPANY			9604.54	
CD149614	51-00-656	CHEMICALS-LIME		3662.07
CD151971	51-00-656	CHEMICALS LIME		5942.47
01 MORGAN DISTRIBUTING, INC.			1501.26	
INV-111634	01-52-655	FUEL		1501.26
01 PEST OUTPOST LLC			83.49	
8263	01-41-612	EQUIP MAINT GRASSHOPPER		83.49
01 PETALS GIFT SHOP			840.00	
73954	01-10-917	SHIRTS FOR RUDOLPH MARKET		840.00
01 PETTY CASH			1500.00	
112825	01-10-917	PETTY CASH FOR RUDOLPH MARKET		1500.00
01 RANDY'S EXPER-CLEAN			325.00	
11075	01-52-549	CARPET CLEANING COMMUNITY ROOM		325.00
01 SHERWIN INDUSTRIES INC.			8008.01	
SS109142	01-41-614	STREET ROAD REPAIRS		3517.50
SS109295	01-41-614	STREET/ROAD REPAIRS		1832.71
SS109395	01-41-614	PATCHER II MACHINE RENTAL		2100.00
SS109399	52-00-612	PUMP REPAIR KIT		161.00
SS109439	01-41-614	YELLOW/WHITE PAINT FOR STREETS		396.80
01 SHERWIN-WILLIAMS			127.89	

PAYABLE TO / INV NO	G/L NUMBER	DESCRIPTION	AMOUNT	DISTR
34304128101125	01-52-652	PAINT FOR FENCE		127.89
01 SORLING, NORTHRUP, HANNA, CULL			6625.00	
233626	01-11-533	OCT '25 LEGAL SERVICES		6625.00
01 STACK MAP INC			2279.00	
44500001	01-53-537	SOFTWARE SUBSCRIPTION		2279.00
01 STOLLEY TERMITE & PEST CONTROL			65.00	
112825	01-53-511	LIB MONTHLY BUG SPRAY		65.00
01 THIRD MILLENNIUM ASSOCIATES, I			447.27	
33638	51-00-549-1	W/S BILLING SERVICES FOR 12-1 BILLS		223.63
33638	52-00-549-1	W/S BILLING SERVICES FOR 12-1 BILLS		223.64
01 UNITED CONTRACTORS MIDWEST			10000.00	
9872	01-41-514	HMA SURFACE MIX		10000.00
01 UTILITY SUPPLY OF AMERICA, INC			738.20	
INV00889410	51-00-656	LAB CHEMICALS		738.20
01 US POSTAL SERVICE (CAPS)			794.26	
112825	51-00-549-1	W/S POSTAGE FOR 12-1 BILLS		397.13
112825	52-00-549-1	W/S POSTAGE FOR 12-1 BILLS		397.13
01 VILL OF FORSYTH			150.00	
112825	01-11-571	W/S SERVICES 10-20 TO 11-20		150.00
01 WATTS COPY SYSTEM			479.60	
40567894	01-11-512	VH COPIER RENTAL		332.56
40567894	01-41-512	PW COPIER RENTAL		147.04
01 WILLIAM RUSSELL STUART			120.00	
112825	01-11-547	1251 RAPTOR LN ELECTRIC INSPECTION		60.00
112825-1	01-11-547	740 STEVENS CRK BLVD ELECTRIC INSPE		60.00
01 XTREME SERVICE			4700.00	
5008	01-52-617-1	LANDSCAPING TREES		4700.00
** TOTAL CHECKS TO BE ISSUED			166553.65	

FUND INV NO	G/L NUMBER	DESCRIPTION	AMOUNT	DISTR
GENERAL FUND			53760.52	
FORSYTH FAMILY SPORTS/NATURE PAR			94773.15	
WATER OPERATIONS			17238.21	
SEWER OPERATIONS			781.77	
*** GRAND TOTAL ***			166553.65	
TOTAL FOR REGULAR CHECKS:			156,949.11	
TOTAL FOR DIRECT PAY VENDORS:			9,604.54	

ADMINISTRATION REPORTS

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

Public Works Report 11-25-25

Village:
* We maintained the Village Hall, the Library, and other property / easements throughout the Village.
* We worked on permits, ordinances, inspections, and concerns in relation to residents, existing and possible new businesses.
* Library siding and gutter work continues.
* Limb program ends December 2nd. (will pick up storm damage, when needed)
* Leaf program has started. Only have the one vac, the other vac has a failed circuit board and relays… waiting for parts!
* Salt Spreaders installed on trucks.

Village to do list:
* Need to repair storm grates / sink holes throughout the Village.
* Sidewalk repairs on Philip Circle, Navajo, and Park Place will start 12/1, will continue as the weather permits.

Parks:
* Rudolph's Village prep work continues.
* Started putting Christmas lights up around the park, village.

Parks to do list:
* Move sand volleyball court, fence 3 work.

Park Priorities for the upcoming months:
Winterizing buildings, irrigation, fountains, etc…
Pickle ball windscreens taken down.

Water Treatment Plant / Sewer:
* Continued with meeting monthly / annual Illinois EPA sampling and analysis requirements.
* As we have time, we are working on verifying water valve positions and exercising the water valves. Started at North Tower 12" water main and moved out west. Found 4 valves so far that were closed, and they should have been open.
* Completed required lead and copper sampling in the Village, MF Grade School, Decatur Christian School and Kids-N-Fitness daycare.
* Still working on Water Treatment Plant restoration following lightning strike (VFD's, North Tower, and Well 3 left to do).

Water / Sewer priorities and to do list is:
* Hydrant Flushing in early December, as weather allows.

Thanks, Darin Fowler – Public Works

FORSYTH PUBLIC LIBRARY

Library Director's Report

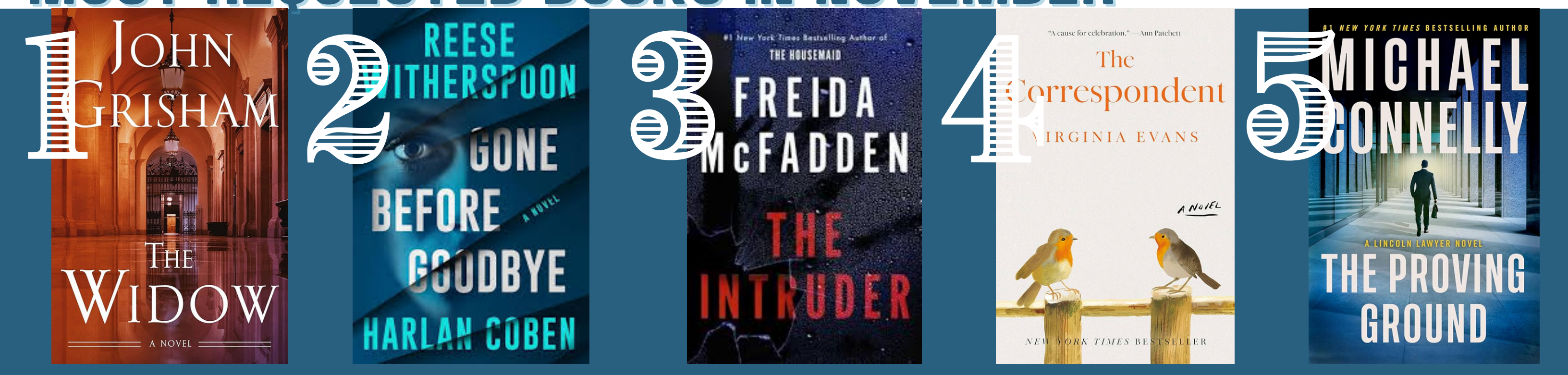
VILLAGE BOARD MEETING
DECEMBER 2, 2025

LIBRARY UPDATES:

- This month is full of holiday-themed events and fun at FPL. December 2 is the annual Tree Decorating Celebration from 4 - 6 PM featuring a special visit from Santa starting at 4:15 PM. FPL staff will be on hand to take family pictures in front of our themed backdrop in addition to serving holiday treats and offering a holiday craft for kids. A kid-friendly Holiday Scratch Art drop-in will occur on December 6. Families can stop in for a special ornament creation drop-in on December 8 - 13, while adults are invited to use our meeting room space as a Gift Wrap Station away from prying eyes during regular hours December 15 - 20. We'll finish with a Kids' Christmas movie at the Library on December 23.
- FPL Youth Services Librarian Vanessa will be on hand during Rudolph's Village Market to present a Story Time and share over 150 holiday-themed craft kits.
- The Feed the Need Food Pantry shelf continues to be well-received. We have received many generous donations of food and money to ensure that the shelf stays well-stocked throughout the next several months. We are continuing to evaluate what items are best used and have expanded to include a small section of toiletries as well.
- After hosting our own successful Mobile DMV event at FPL, we are happy to help Rep. Deering promote the second DMV event on December 5. In addition, there will also be an organ donation registration info table for interested individuals. We were glad to partner with the Secretary of State's Office and look forward to bringing this service to more members of our community.
- Our new Adult Team Pictionary program on November 20 featured several teams and was great fun. We're hoping to offer this program again in the future.
- As we wrap up 2025, we are excitedly looking toward the addition of a new dedicated crafting space within the library in 2026 as well as many new programs and events including a new Toy Swap in January. Be on the lookout for more information about this event in the coming weeks.
- We are sad to share news of the passing of Pat Parr. Pat was a dedicated member of the Library Commission for many years and was a great supporter of the library and its programs. She will be missed by many.
- The library will be closed on December 24, 25 and January 1 for the Christmas and New Year holidays.

Melanie Weigel, Director

MOST REQUESTED BOOKS IN NOVEMBER



OLD BUSINESS

ITEM 1

THE VILLAGE OF FORSYTH

MACON COUNTY, ILLINOIS

ORDINANCE NO. 2025-27

AN ORDINANCE PERTAINING TO THE REGULATION OF VIDEO GAMING IN THE VILLAGE OF FORSYTH

Published in pamphlet form by authority of the Mayor and Board of Trustees of the Village of Forsyth on ___________________, 2025

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

ORDINANCE NO. 2025 - 27

AN ORDINANCE PERTAINING TO THE REGULATION OF VIDEO GAMING IN THE VILLAGE OF FORSYTH

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

WHEREAS, the Village is a non-home rule unit of government; and

WHEREAS, the Illinois Video Gaming Act ("VGA"), 230 ILCS 40/1, et seq., regulates the operation, licensing, and administration of video gaming; and

WHEREAS, the Village is authorized by Section 4-1 of the Illinois Liquor Control Act of 1934 (235 ILCS 5/4-1) to establish regulations and restrictions upon the issuance of and operations under local licenses for sale at retail of alcoholic liquor not inconsistent with the Illinois Liquor Control Act as the public good and convenience may require;

WHEREAS, the Village is authorized by Section 11-5-1 of the Illinois Municipal Code (65 ILCS 5/11-5-1) to suppress gaming and gambling houses; and

WHEREAS, the corporate authorities of the Village have determined that it is advisable, necessary and in the best interest of the Village to regulate, consistent with the VGA, the location and operation of video gaming terminals within the Vilage;

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. Amendment to Chapter 116 on Video Gaming. Chapter 116 of the Village Code is hereby amended as follows: (added; ~~deleted~~):

CHAPTER 116. - ~~PROHIBITION OF~~ VIDEO GAMING

Sec. 116.1. - Definitions ~~of video gaming terminal~~.

(A) Board: the Illinois Gaming Board.

(B) Commercial Motor Vehicles: as defined in Section 18b-101 of the Illinois Vehicle Code, 625 ILCS 5/18b-101.

(C) Licensed Establishment: any business licensed by the State of Illinois to have or operate a video gaming device in the City/Village/Town, including any licensed fraternal establishment, licensed veterans establishment, licensed truck stop establishment and licensed large truck stop establishment as those terms are defined in the VGA, 230 ILCS 40/5.

(D) Licensed Fraternal Establishment: the location where a qualified fraternal organization that derives its charter from a national fraternal organization regularly meets.

(E) Licensed Veterans Establishment: the location where a qualified veterans organization that derives its charter from a national veterans organization regularly meets.

(F) Licensed Truck Stop Establishment: a facility (i) that is at least a three-acre facility with a convenience store; (ii) with separate diesel islands for fueling commercial motor vehicles; (iii) that sells at retail more than 10,000 gallons of diesel or biodiesel fuel per month; and (iv) with parking spaces for commercial motor vehicles. The requirement of item (iii) of this paragraph may be met by showing that estimated future sales or past sales average at least 10,000 gallons per month.

(G) Licensed Large Truck Stop Establishment: a facility located within three road miles from a freeway interchange, as measured in accordance with the Department of Transportation's rules regarding the criteria for the installation of business signs: (i) that is at least a three-acre facility with a convenience store; (ii) with separate diesel islands for fueling commercial motor vehicles; (iii) that sells at retail more than 50,000 gallons of diesel or biodiesel fuel per month; and (iv) with parking spaces for commercial motor vehicles. The requirement of item (iii) of this definition may be met by showing that estimated future sales or past sales average at least 50,000 gallons per month.

(H) Video gaming terminal: ~~shall mean~~ any electronic video game machine that, upon insertion of cash, is available to play or simulate the play of a video game, including but not limited to video poker, line up and blackjack, as authorized by the Illinois Gaming Board, utilizing a video display and microprocessors in which the player may receive free games or credits that can be redeemed for cash. The term does not include a machine that directly dispenses coins, cash or tokens or is for amusement purposes only.

Sec. 116.2. - ~~Prohibition of video gaming.~~ Applicability of Provisions.

~~No video gaming, as contemplated in the Video Gaming Act, or the use of the video gaming terminals as defined above shall be permitted within the corporate limits of the village. Accordingly, as set forth in Section 27 of the Video Gaming Act, video gaming is prohibited within the village.~~

The provisions of this Chapter, except as otherwise provided, shall apply to all video gaming as herein defined, whether specifically licensed or regulated under other provisions of this code or other ordinances, or not.

Section 116.3. – License.

(A) No person, either as owner, lessee, manager, officer or agent, or in any other capacity, shall operate or permit to be operated any video gaming terminal, as defined herein, at any premises within the Village without first having obtained a video gaming license from the Village. The license provided for in this Article shall permit a licensee to operate video gaming terminals at the specified establishment.

(B) No applicant, including any person, either as owner, lessee, manager, officer or agent, shall be eligible for a video gaming license from the Village, nor shall an existing license holder be entitled to maintain a video gaming license, unless each of the following requirements are met and continue to be met:

(1) The applicant holds the appropriate certificate or license from the State of Illinois permitting video gaming and is in good standing with same;

(2) The establishment has been in operation at the location for at least six (6) months at the time the application is filed;

(3) The establishment must maintain customer seating outside of the gaming area but within the premises at a ratio of at least five (5) seats for each permitted video gaming terminal;

(4) The applicant is not in arrears in any tax, fee or bill due to the Village or State of Illinois;

(5) The applicant has completed and complies with all the application requirements set forth in Section 116.4 and is not disqualified due to a felony, gambling offense, or crime of moral turpitude;

(6) The establishment is located outside of a residential zoning district; and

(7) The establishment holds a valid Class A or Class A-1 liquor license issued by the Village of Forsyth.

(C) Except for large truck stop establishments, to be eligible to have video gaming at an establishment, the net terminal income generated at the establishment from video gaming cannot exceed 49% of the total gross revenues generated.

(D) Large truck stop and regular truck stop establishments do not need to meet the requirements set forth in Section 116.3(B)(7) or Section 116.3(C).

(E) A new establishment must meet the requirements of Section 116.3(B)(2) unless the applicant is also a current majority owner of an existing business at another location, that has been in operation for at least twelve (12) months, and the business model for the new establishment is proposed to replicate the existing business location and the applicant can provide satisfactory evidence detailing that in the last 12-month period video gaming net terminal income at the other business location did not exceed 49% of the gross revenues.

(F) The Mayor shall be the approving authority for all licenses. In the event a licensee or prospective licensee disagrees with any action taken by the Mayor, an appeal may be made directly to the Village Board of Trustees at its next regularly scheduled meeting after written notice of the action from which an appeal is made.

Section 116.4. – License Application Requirements.

The license applicant shall provide the following information to the Village on a form provided by the Village:

(A) The legal name of the establishment;

(B) The business name of the establishment;

(C) The address of the establishment where the video gaming terminals are to be located;

(D) The type of establishment, including whether it is classified as a veteran, fraternal, regular truck stop, large truck stop or liquor establishment and supporting documentation demonstrating the classification;

(E) A floor plan, drawn to scale using a computer, detailing the overall layout of the establishment, including the location and count of dining seating, the location and count of video gaming terminals and seating for said terminals, and other significant features of the establishment, including exit locations, restrooms and other equipment. A high-resolution electronic copy of the floor plan as well as a paper printed copy (no smaller than 11 inches by 17 inches) shall be submitted at the time of application; hand-drawn floor plans and floor plans not including a scale will not be accepted;

(F) The amount of time the establishment has been in business under the ownership of the applicant at the location where video gaming is proposed to take place;

(G) The business office address of the establishment if different from the address of the establishment;

(H) In the case of a corporation, limited liability company or trust, the name and address of an agent authorized and designated to accept service on behalf of the licensee;

(I) A phone number for the establishment;

(J) An e-mail address for the establishment;

(K) The name and address of every person owning more than a 5% share of the establishment;

(L) The name, address, phone number and e-mail address of any terminal operator or distributor proposed to own, service or maintain video gaming terminals at the establishment;

(M) A copy of the establishment's State of Illinois video gaming license;

(N) In the case of a corporation, limited liability company or partnership, a copy of the establishment's state certificate of good standing;

(O) A statement as to the number of video gaming terminals which the establishment proposes to have on its premises (not to exceed six for all establishments);

(P) A statement that the establishment is not in arrears in any tax, fee or bill due to the Village or State of Illinois;

(Q) A statement that the establishment agrees to abide by all state and federal laws and any local ordinance;

(R) A statement that no manager or owner with more than 5% interest in the establishment has ever been convicted of a felony, a gambling offense or a crime of moral turpitude. In the event that an establishment cannot provide such statement, the establishment may apply for a certificate of rehabilitation from the Village Mayor indicating that the individual who would disqualify the establishment from obtaining the video gaming license has been rehabilitated and is no longer a threat to violate the law. The Village Mayor may consider the nature of the offense, the length of time since the offense, the length of time since release from custody and other factors to determine if the individual has been rehabilitated such that he or she is no longer likely to commit another offense;

(S) If the application is for a new establishment based on the business model of another existing location, information regarding the existing business location must be provided, including the type of business, the gross receipts as compared to any video gaming revenue for the prior 12-month period, proof of the length of time the existing business has been operational and proof of ownership verifying the applicant's ownership rights;

(T) For renewal applications, a report or reports showing its gross annual revenue for the previous calendar year by category of revenue generated and showing the percentage of gaming revenue payable to the establishment as compared to the total gross revenues of the establishment.

Section 116.5. – Application Filing; Renewals

(A) Applications shall be processed by the Village Administrator on a first come, first served basis. Every application shall be date and time stamped upon filing. An application received in the mail shall be considered filed on the date and time it is opened by the Village Administrator's office.

(B) Every video gaming license holder shall be required to file a renewal application, which may contain the same or similar information as set forth in Section 116.4. Renewal applications shall be due on or before December 31 unless that day falls on a holiday, in which case the application may be received by the Village on the following business day.

Section 116.6. – License Fees.

The fee for operation of a video gaming terminal shall be $250.00 per terminal annually. The cost of this fee shall be shared equally between the terminal operator and the applicable licensed establishment. The application fee is not subject to reimbursement or refund upon denial of a license. Said fees are not subject to proration or refund and are due prior to issuance of the license. All licenses required by this division shall be prominently displayed next to the video gaming terminal.

Section 116.7. – License Revocation or Suspension.

The Mayor, at any time, may notify any licensee under this division within five (5) business days of any charge of a violation of any of the provisions of this Chapter in connection with the operation of any video gaming terminal. After a hearing presided over by the Mayor, the Mayor may order the revocation of the license upon a finding that the violation has occurred, and the license shall thereupon be terminated. The licensee may appeal the revocation as prescribed in Section 116.3(F). In the event of the revocation or denial of any license or registration under this Section 116.7, such person shall not be issued any license provided for in this Chapter for one calendar year following the revocation or any appeal thereof.

Section 116.8. – Limitation on the Number of Video Gaming Terminals on Premises.

There shall be no more than six (6) video gaming terminals allowed and permits issued therefore under this Chapter for each licensee at any one location, other than a licensed large truck stop establishment.

Section 116.9. – Prohibition.

Except as otherwise excepted in this Chapter, it shall be unlawful for any person to gamble within the corporate limits of the Village, or for any person or entity which owns, occupies or controls an establishment within the Village to knowingly permit others to gamble on the premises.

Section 116.10. – Exceptions.

Nothing in this Article shall be deemed to prohibit or make unlawful the following activities or forms of gambling: the keeping, possession, ownership, use or playing of a video gaming terminal in a licensed establishment, licensed truck stop establishment, licensed fraternal establishment or licensed veterans establishment, which is licensed by the Board to conduct or allow such specific activities under the VGA, 230 ILCS 40/1, et seq.

Section 116.11. – Licensed Establishments.

Any business, liquor or food licensee within the corporate limits of the Village that allows gambling to occur on premises in violation of this Chapter shall be subject to having its license immediately revoked for a period of sixty (60) days. Any business, liquor or food licensee within the corporate limits of the Village that allows gambling to occur on premises in violation of this Chapter a second time shall have its license permanently revoked and, thereafter, barred from obtaining any business, liquor or food license within the Village.

Section 116.12 – Seizure of Unauthorized Gambling Devices and Gambling Funds.

Any gambling device which is not authorized by this Chapter shall be subject to immediate seizure and confiscation by the Village. Any money or other thing of value intrinsically related to acts of gambling not authorized by this Chapter shall be seized and forfeited as contraband. Disposition of such gambling devices and funds seized or confiscated shall be made in accordance with the law.

Section 3. 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 4. 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 5. Effective Date. The clerk is directed by the corporate authorities to publish this Ordinance in pamphlet form. This Ordinance shall be in full force and effect after its passage and publication in accordance with 65 ILCS 5/1-2-4.

SO ORDAINED this ________ day of _____________ 2025, 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

OLD BUSINESS

ITEM 2

MEMORANDUM

To: The Honorable President and Board of Trustees
From: Jill Applebee, Village Administrator
Date: Dec 2, 2025
Subject: Waites Dry Cleaner – Sign Grant Request Submitted After Installation

Waites Dry Cleaner submitted an application for the Village's Sign Grant Program; the board approved it at the last meeting.

Project Cost & Potential Village Contribution

• **Total Project Cost:** $3,878.88
• **50% Village Share (per program guidelines):** $1,939.44
The board approved at the last meeting, we need to formally approve for payment.

Requested Board Direction
Staff is seeking Board feedback on whether to:

1. **Approve reimbursement in the amount of $1,939.44**, acknowledging the unique circumstances; (approved at last meeting)
2. Needs formal approval for Check

Suggested Motion (if approving reimbursement)
"I move to approve a sign grant reimbursement to Waites Dry Cleaner in the amount of **$1,939.44**,

Please let me know if you would like a version for the board packet with Civic Green headings or if you want me to prepare a slide for the meeting.

Bendsen Signs & Graphics, Inc.
1506 East McBride Ave.
Decatur, IL 62526
217-877-2345 • www.bsg1946.com

INVOICE

Invoice #: 250345
Invoice Date: 05/22/25
Customer #: 4092
Page: 1 of 2

Project #:

BILL TO:

WAITE'S DRY CLEANERS
115 MAGNOLIA DRIVE
FORSYTH IL 62535

JOB LOCATION:

Waite´s Dry Cleaners
115 Magnolia Drive
Forsyth IL 62535

ORDERED BY: Bill & Kathy Waite

ORDERED BY	PO NUMBER	SALESPERSON	SHIP VIA	ORDER DATE	PAYMENT TERMS	DUE DATE
Bill & Kathy Wa		TOM		05/12/25	DUE UPON COMPLETION	05/23/25

QTY	DESCRIPTION	UNIT PRICE	TOTAL PRICE
1	* QUOTE #18783 Wall Sign Proposal - Material Furnish one (1) custom fabricated, non-illuminated, aluminum pan sign with vinyl decoration. The pan sign measures 56" tall x 134" wide x 2" deep. The sign is made of painted aluminum and will have concealed mounting brackets. Please reference sketch number WDC_100.	3,468.00	3,468.00
1	QUOTE #18784 Wall Sign Proposal - Installation Provide labor and equipment to install the above noted pan sign.	260.00	260.00
		SUB TOTAL	3,728.00
	* INDICATES TAXABLE ITEMS Amount Subject to Tax = 2,081.13 IL SALES TAX-7.25% 7.2500%		150.88
	****** SALES ORDER COMMENTS ****** REMIT PAYMENT VIA CHECK TO: BENDSEN SIGNS & GRAPHICS, INC. 1506 E. MCBRIDE AVENUE DECATUR, IL 62526 REMIT PAYMENT ELECTRONICALLY TO: ROUTING #: 071102076 ACCOUNT #: 9833251 IF YOU SUBMIT PAYMENT ELECTRONICALLY, SEND DETAIL REGARDING PAYMENT TO: ad@bsg1946.com CREDIT CARDS ARE ALSO ACCEPTED. A 1.5% FEE WILL BE PROCESSED FOR USING A CREDIT CARD.		

LESS PRE-PAYMENTS:	
PLEASE PAY THIS AMOUNT:	Continued

Bendsen Signs & Graphics, Inc.
1506 East McBride Ave.
Decatur, IL 62526
217-877-2345 • www.bsg1946.com

INVOICE

Invoice #: 250345
Invoice Date: 05/22/25
Customer #: 4092
Page: 2 of 2

Project #:

BILL TO:	JOB LOCATION:
WAITE'S DRY CLEANERS 115 MAGNOLIA DRIVE FORSYTH IL 62535	Waite´s Dry Cleaners 115 Magnolia Drive Forsyth IL 62535 ORDERED BY: Bill & Kathy Waite

ORDERED BY	PO NUMBER	SALESPERSON	SHIP VIA	ORDER DATE	PAYMENT TERMS	DUE DATE
Bill & Kathy Wa		TOM		05/12/25	DUE UPON COMPLETION	05/23/25

QTY	DESCRIPTION	UNIT PRICE	TOTAL PRICE

LESS PRE-PAYMENTS:	-2,000.00
PLEASE PAY THIS AMOUNT:	$1,878.88

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 William Waite Jr, located on property at Waite's Dry Cleaners (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.*

Waite's Dry Cleaners *(Print or type business name)*

BY: [signature] Date: 3/28/25

(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

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

PROGRAM APPLICATION

Applicant Name: William Waite Jr

Site Address: 115 Magnolia Dr Current Use: Dry Cleaners Pickup location Future Use: → same

Subject Property Tax ID #______ Current Zoning Type: ______

Property Owner Name(s): ______

Applicant Daytime Business Phone: 2174226932 Cell Phone: 217 519 6932

Applicant Mailing Address: 1004 S Main St Decatur 62521 Email Address: Waitesdrycleaners@outlook.com

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

Anticipated Project Start Date: 4/15/25 ? and Estimated Project Completion Date: 5/15/25 ??

Total Project Costs: $ 3878.88 (*estimated costs must be verified upon completion of the Project*).

Amount of Grant Financing Requested: $ 1939.44.

NOTE: All grants 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:
forsythhttps://www.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: 3/28/25

APPENDIX C

Commercial Revitalization TIF Grant Program

Village of Forsyth, Illinois

APPROVAL FORM FOR VILLAGE USE ONLY

Applicant Name: Waite's Dry Cleaners LLC Property Address: 115 Magnolia Dr
07-07-14-303-003

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: $ 1,939.44 ,
(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 _____ day of _______________ / ______.

PRESIDENT & BOARD OF TRUSTEES	AYE VOTE	NAY VOTE	ABSTAIN / ABSENT
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 / 19 / 2025 . Final Grant Amount: $ 1,939.44

Verification of Applicant's actual TIF Eligible Project Costs
as reviewed by Jacob & Klein, Ltd. and The Economic Development Group, Ltd on 11 / 19 / 2025 .

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

OLD BUSINESS

ITEM 3

The following changes have been made to the Draft 2026 Budget based upon the feedback from the November 18, 2025, Board Meeting. Notice Changes in Purple

*additional changes since email on 11/20 highlighted below

Capital Expenses (highlighted in purple):

1. $3,484,809 replaced for Capital Projects Inter fund Transfer (in) 30-00-399

2. $50,000 has been replaced for the Upgrade Tennis Court Lighting (page 8 & 45).

3. $30,000 has been replaced for the Sidewalk from Library Bldg to Pocket Park (page 8 & 45).

4. $45,000 has been replaced for the Library Landscaping (page 9 & 45).

5. $80,000 has been replaced and description from Removal of Amphitheater to New Disc Golf Course (page 10 & 38).

6. $225,000 (draft 1)-$50,000 (draft 2) has been changed to $100,000 for D # 1,2,3,4, & 5 in addition changed description for D #3 Misc Updates/Changes (page 10 & 38).

Operating Expenses (highlighted in purple):

1. $103,500 for Health/Dental/Vision Insurance 01-11-451 (page 19). Allowing for 27% increase

2. $3,305,209 for Capital Project Fund Inter fund Transfer (out) 01-11-999-3 (page 20).

3. $101,200 for Health/Dental/Vision Insurance 01-41-451 (page 23). Allowing for 27% increase.

4. $25,000 has been replaced for Ground Maintenance Services 01-41-517 (page 23). Replaced Village Hall Landscaping.

5. $10,000 has been replaced for Ground Maintenance Supplies 01-41-617 (page 24). Adding back Village Hall and Library Ground Maintenance Supplies.

6. $ $119,500 for Health/Dental/Vision Insurance 01-52-451 (page 26). Allowing for 27% increase

7. $95,000 for Ground Maintenance Services 01-52-517 (page 26). Removed Library Landscaping that was entered in twice in error.

8. $96,400 for Health/Dental/Vision Insurance 01-53-451 (page 30). Allowing for 27% increase.

9. $25,000 added to reflect the TIF Grant that was approved on 11/18/2025 increased to $75,000 to give 2 grants in 2026 and 1from 2025. (page 41)

10. $24,500 for Health/Dental/Vision Insurance to 52-00-451 (page 57). Allowing for 27% increase.

DRAFT

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

~~1st Draft October 21, 2025~~

~~2nd Draft November 4, 2025~~

~~3rd Draft November 18, 2025~~

~~Public Display November 18, 2025~~

4th Draft December 2, 2025 (with Public Hearing)

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BUDGET NARRATIVE

The Village of Forsyth fiscal year begins January 1, 2026, and runs through December 31, 2026. As a whole the total budgeted revenues (including interfund transfers) for 2026 are anticipated to be $14,630,849.00. As a whole the total budgeted expenses (including interfund transfers) for 2026 are anticipated to be $20,327,134.00. As a whole the total budgeted end fund balance is anticipated to be $12,850,962.61 at the end of 2026.

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

The General Fund total revenues budgeted for 2026 are anticipated to be $6,979,100.00. The General Fund total expenses budgeted for 2026 are anticipated to be $9,373,934.00 (that includes interfund transfers). The general fund balance is anticipated to be $4,382,414.58 at the end of 2026. There's no change to salaries for the elected officials (which include the mayor and trustees) per Village Board meeting held on October 1, 2024. There will be no review of wages for the elected officials until fall of 2026. Regular Village employees, seasonal, part and full time, are budgeted for a increase in wages.

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

Since January 2016, the Hotel/Motel Tax has been at 5 percent of gross rental receipts from renting, leasing or letting rooms in a hotel or motel. The Village receives these revenues on a monthly basis. This fund plays a crucial role in funding events/facilities that bring visitors to the Village. The total revenues budgeted for 2026 are anticipated to be $545,000.00 The total expenses budgeted for 2026 are anticipated to be $775,950.00 The hotel/motel fund balance is anticipated to be $1,999,714.26 at the end of 2026.

The TIF Fund total revenues budgeted for 2026 are anticipated to be $833,000.00. The total expenses budgeted for 2026 are anticipated to be $899,000.00. The TIF fund balance is anticipated to be $1,251,965.90 at the end of 2026.

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

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

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

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

The Sewer Fund total revenues budgeted for 2026 are anticipated to be $603,850.00. The total expenses budgeted for 2026 are anticipated to be $600,300.00 (that includes interfund transfers). The sewer fund balance is anticipated to be $503,805.15 at the end of 2026.

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

General Funds:	Estimated Ending Balance for 2025	Anticipated Revenues: for 2026	Other Financing Sources Interfund Transfers In for 2026	Estimated Total Funds/Resources Available	Proposed Expenses for 2026	Other Financing Sources Interfund Transfers Out for 2026	Estimated Ending Balance for 2026	Estimated Variance Between Beginning/Ending Balance for 2026
(Depts.:)								
Legislative					$ 278,975.00			
Administration					$ 2,965,650.00	$ 3,305,209.00		
Street					$ 1,094,200.00			
Park & Recreation					$ 1,046,500.00			
Library					$ 683,400.00			
General Fund Totals:	**$ 6,777,248.58**	**$ 6,979,100.00**	**$0.00**	**$ 13,756,348.58**	**$ 6,068,725.00**	**$ 3,305,209.00**	**$ 4,382,414.58**	**$ (2,394,834.00)**
6 Months Reserve (less capital & interfund Transfers)							$ 3,034,363.00	
General Fund Total Less Reserve:							$ 1,348,051.58	

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

Special Revenue Fund:	Estimated Ending Balance for 2025	Anticipated Revenues: for 2026	Other Financing Sources Interfund Transfers In for 2026	Estimated Total Funds/Resources Available	Proposed Expenses for 2026	Other Financing Sources Interfund Transfers Out for 2026	Estimated Ending Balance for 2026	Estimated Variance Between Beginning/Ending Balance for 2026
Hotel/Motel Tax Fund:	**$ 2,230,664.26**	**$ 545,000.00**	**$0.00**	**$ 2,775,664.26**	**$ 775,950.00**	**$0.00**	**$ 1,999,714.26**	**$ (230,950.00)**
No Reserve							$0.00	
Hotel/Motel Tax Fund Total Less Reserve:							$ 1,999,714.26	

Special Revenue Fund:	Estimated Ending Balance for 2025	Anticipated Revenues: for 2026	Other Financing Sources Interfund Transfers In for 2026	Estimated Total Funds/Resources Available	Proposed Expenses for 2026	Other Financing Sources Interfund Transfers Out for 2026	Estimated Ending Balance for 2026	Estimated Variance Between Beginning/Ending Balance for 2026
TIF District Fund	**$ 1,317,965.90**	**$ 833,000.00**	**$0.00**	**$ 2,150,965.90**	**$ 899,000.00**	**$0.00**	**$ 1,251,965.90**	**$ (66,000.00)**
No Reserve							$0.00	
TIF District Fund Total Less Reserve:							$ 1,251,965.90	

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

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

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

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

Enterprise Fund:	Estimated Ending Balance for 2025	Anticipated Revenues: for 2026	Other Financing Sources Interfund Transfers In for 2026	Estimated Total Funds/Resources Available	Proposed Expenses for 2026	Other Financing Sources Interfund Transfers Out for 2026	Estimated Ending Balance for 2026	Estimated Variance Between Beginning/Ending Balance for 2026
Sewer	**$ 500,255.15**	**$ 503,850.00**	**$100,000.00**	**$ 1,104,105.15**	**$ 600,300.00**	**$ -**	**$ 503,805.15**	**$ 3,550.00**
Sewer 3 Months Reserve (less capital)							$ 150,075.00	
Sewer Fund Total Less Reserve:							$ 353,730.15	

	Estimated Ending Balance for 2025	Anticipated Revenues: for 2026	Other Financing Sources Interfund Transfers In for 2026	Estimated Total Funds/Resources Available	Proposed Expenses for 2026	Other Financing Sources Interfund Transfers Out for 2026	Estimated Ending Balance for 2026	Estimated Variance Between Beginning/Ending Balance for 2026
All Funds Total:	**$ 18,547,247.61**	**$ 11,046,040.00**	**$3,584,809.00**	**$ 33,178,096.61**	**$ 16,742,325.00**	**$ 3,584,809.00**	**$ 12,850,962.61**	**$ (5,696,285.00)**
Less Reserves:							$ 3,718,825.50	
All Funds Total Less Reserves:							$ 9,132,137.11	

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

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

5 - Year Capital Improvement Plan (2026 - 2030)

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

5 - Year Capital Improvement Plan (2026 - 2030)

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

5 - Year Capital Improvement Plan (2026 - 2030)

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

5 - Year Capital Improvement Plan (2026 - 2030)

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

5 - Year Capital Improvement Plan (2026 - 2030)

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

5 - Year Capital Improvement Plan (2026 - 2030)

Dept	Project Description	2026	2027	2028	2029	2030
Hotel/Motel	Disc Golf Course Updates	$ 5,000				
Hotel/Motel	D # 3 Misc. Updates/Changes	$ 100,000	$ 25,000	$ 25,000	$ 25,000	
Hotel/Motel	Veteran's Memorial Updates (Construction & Eng construction & observation)	$ 414,000				
Hotel/Motel	Main Park Concession Stand Pavilion and Restrooms		$ 500,000			
Hotel/Motel	New Disc Golf Course	$ 80,000				
Hotel/Motel	To run Power (electricity) over to Parking Lot at the Main Park	$ 50,000				
Total Hotel/Motel Projects		**$ 649,000**	**$ 525,000**	**$ 25,000**	**$ 25,000**	**$ -**

5 - Year Capital Improvement Plan (2026 - 2030)

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

5 - Year Capital Improvement Plan (2026 - 2030)

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

5 - Year Capital Improvement Plan (2026 - 2030)

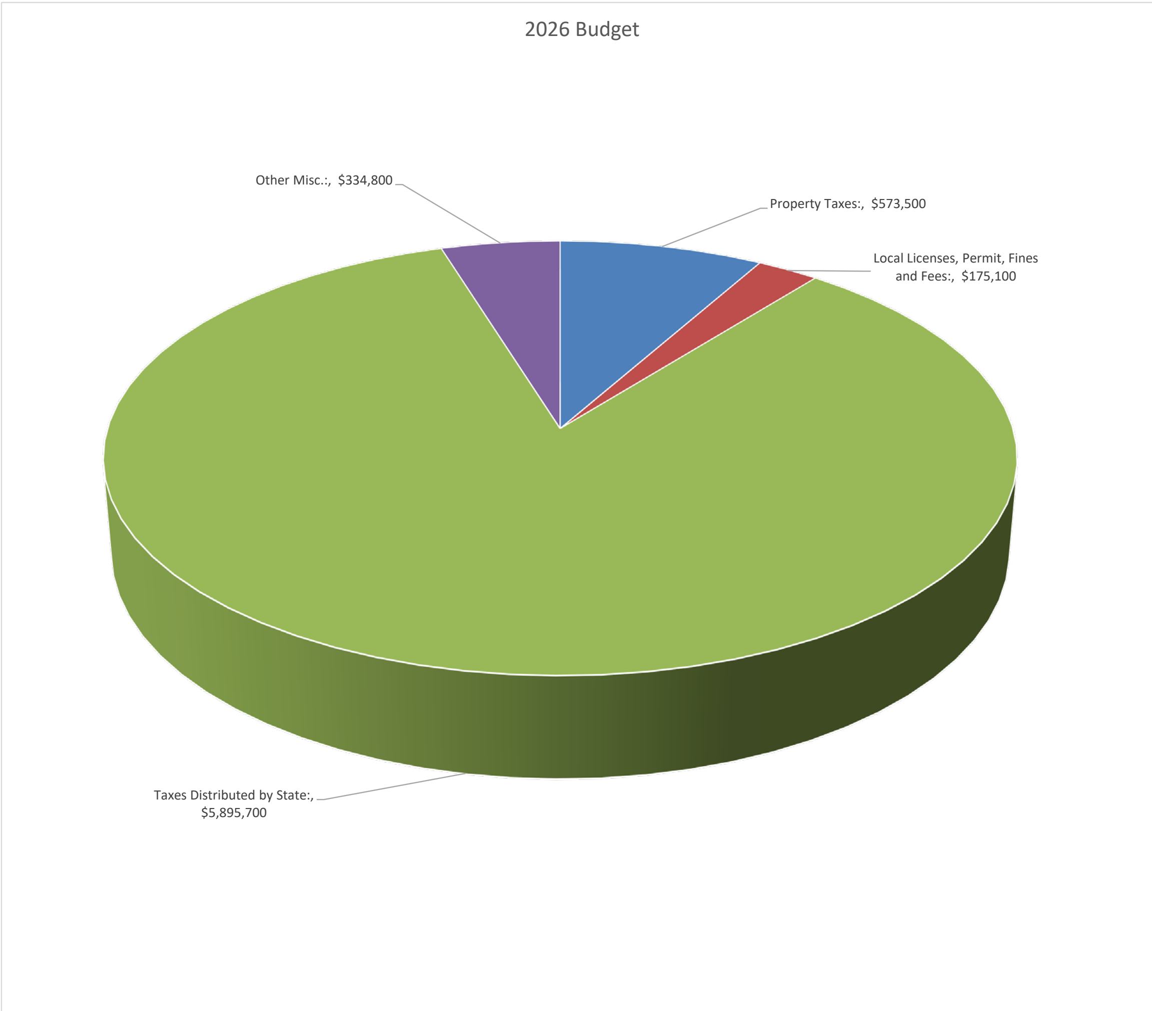
Dept	Project Description	2026	2027	2028	2029	2030
Sewer	New SCADA Communications	$ 100,000				
Total Sewer Projects		**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**

	2026	2027	2028	2029	2030
TOTAL OF ALL CAPITAL:	**$ 7,919,800**	**$ 5,195,500**	**$ 3,846,500**	**$ 1,255,000**	**$ 2,460,000**

General Fund (01)

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

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



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

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

General Fund Revenues

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

LEGISLATIVE DEPARTMENT

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

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

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

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

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

ADMINISTRATION DEPARTMENT

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

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

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

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

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

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

General Fund (01)						
	Administration (11)				2025 Estimated	2025 Estimated
Account		2025	2025	2026	2026 Budget	2026 Budget
Number	Description	Budget	Estimated	Budget	% Change	$ Change
(Personnel Services)						
01-11-421	Salaries-Regular	$ 320,050	$ 320,050	$ 392,300	23%	$ 72,250
01-11-423	Salaries-Overtime	$ 1,600	$ -	$ 1,600	100%	$ 1,600
01-11-451	Health/Dental/Vision Insurance	$ 56,600	$ 59,000	$ 103,500	75%	$ 44,500
01-11-453	Unemployment Insurance	$ 12,000	$ -	$ -	0%	$ -
01-11-461	FICA Contribution	$ 25,000	$ 25,000	$ 30,150	21%	$ 5,150
01-11-462	IMRF Contribution	$ 34,200	$ 34,200	$ 42,000	23%	$ 7,800
01-11-471	Uniform Allowance	$ 2,000	$ 2,000	$ 2,000	0%	$ -
	Total Personnel	$ 451,450	$ 440,250	$ 571,550	30%	$ 131,300
(Contractual Services)						
01-11-511	Building Maintenance Services	$ 5,000	$ 4,500	$ 5,000	11%	$ 500
01-11-512	Equipment Lease/ Maintenance Services	$ 6,000	$ 5,500	$ 6,000	9%	$ 500
01-11-531	Accounting Services	$ 29,800	$ 29,800	$ 30,700	3%	$ 900
01-11-532	Engineering Services	$ 85,000	$ 83,000	$ 85,000	2%	$ 2,000
01-11-533	Legal Services	$ 70,000	$ 67,000	$ 70,000	4%	$ 3,000
01-11-535	Deputy Contract Services	$ 692,600	$ 690,700	$ 825,000	19%	$ 134,300
01-11-537	IT Services	$ 39,800	$ 39,800	$ 43,000	8%	$ 3,200
01-11-547	Electrical/Mechanical Inspections Service	$ 3,500	$ 3,100	$ 3,500	13%	$ 400
01-11-549	Other Professional Services	$ 38,300	$ 38,300	$ 38,300	0%	$ -
01-11-549-1	Village Hall Newsletter Services	$ 2,000	$ 600	$ 600	0%	$ -
01-11-551	Postage Services	$ 6,000	$ 4,000	$ 4,500	13%	$ 500
01-11-552	Telephone/Internet Services	$ 7,300	$ 7,300	$ 7,500	3%	$ 200
01-11-553	Publishing Services	$ 3,000	$ 3,000	$ 3,000	0%	$ -
01-11-554	Printing Services	$ 2,500	$ 2,500	$ 2,500	0%	$ -
01-11-556	Codification Services	$ 5,000	$ 5,000	$ 5,000	0%	$ -
01-11-560	Professional Development	$ 18,600	$ 14,800	$ 14,800	0%	$ -
01-11-571	Utilities Services	$ 13,200	$ 13,000	$ 13,200	2%	$ 200
01-11-594	Risk Management Contribution Services	$ 87,000	$ 89,000	$ 94,000	6%	$ 5,000
	Total Contractual	$ 1,114,600	$ 1,100,900	$ 1,251,600	14%	$ 150,700

General Fund (01)						
	Administration (11) continued				**2025 Estimated**	**2025 Estimated**
Account		**2025**	**2025**	**2026**	**2026 Budget**	**2026 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Supplies)						
01-11-611	Building Maintenance Supplies	$ 700	$ 600	$ 700	17%	$ 100
01-11-612	Equipment Maintenance Supplies	$ 100	$ 50	$ 100	100%	$ 50
01-11-617	Ground Maintenance Supplies	$ 100	$ 50	$ 100	100%	$ 50
01-11-651	Office Supplies/Furniture Supplies	$ 3,000	$ 3,000	$ 7,500	150%	$ 4,500
01-11-651-1	Computer/Equipment Supplies	$ 4,000	$ 3,500	$ 4,000	14%	$ 500
01-11-654	Janitorial Supplies	$ 700	$ 500	$ 700	40%	$ 200
	Total Supplies	$ 8,600	$ 7,700	$ 13,100	70%	$ 5,400
(Other Expenditures)						
01-11-929	Miscellaneous Expense	$ 3,000	$ 2,800	$ 3,000	7%	$ 200
01-11-929-1	Community Room Refunds	$ 500	$ 1,000	$ 1,000	0%	$ -
01-11-929-2	Golf Cart Permit Expenses	$ 300	$ 350	$ 400	14%	$ 50
01-11-999-7	School Agreement	$ 1,125,000	$ 1,125,000	$ 1,125,000	0%	$ -
	Total Other Expenditures	$ 1,128,800	$ 1,129,150	$ 1,129,400	0%	$ 250
(Interfund Operating Transfer)						
01-11-999-2	Forsyth Family Sports and Nature Park Fund (Out)	$ -	$ -	$ -	0%	$ -
01-11-999-3	Capital Project Fund (Out)	$ -	$ -	$ 3,305,209	100%	$ 3,305,209
01-11-999-4	Economic Develop. Fund (Out)	$ -	$ -	$ -	0%	$ -
	Total Interfund Operating Transfers	$ -	$ -	$ 3,305,209	100%	$ 3,305,209
Total Administration Expense:		**$ 2,703,450**	**$ 2,678,000**	**$ 6,270,859**	**134%**	**$ 3,592,859**

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

Administration Dept.		
Code Number:	**Code Number Name:**	**Code Description:**
01-11-421	Salaries-Regular	wage increases to bring staff up as suggested by administrator, and PW staff works in all departments.
01-11-423	Salaries-Overtime	PW overtime hours mostly used in emergency or snow removal after hours.
01-11-451	Health/Dental/Vision Insurance	27% increase and staff change
01-11-453	Unemployment Insurance	Payment as needed basis
01-11-461	FICA Contribution	Payroll contribution 7.65%
01-11-462	IMRF Contribution	Payroll contribution 10.15% (2025 was 10.66%)
01-11-471	Uniform Allowance	For logo shirt allowance for office staff
01-11-511	Building Maintenance Services	Insect control ($600), a/c furnace repairs ($2,700), misc. unexpended repairs ($1,400)
01-11-512	Equipment Lease/ Maintenance Services	Copier lease/copies ($3,000), postage machine meter lease/maint. ($600) Fire extinguishers/1st aid box/AED ck up ($500), generator ck up/repairs ($1,500) misc. ($400)
01-11-531	Accounting Services	Annual audit fees (rfp completed in 2023 for 2023,2024,2025 audit)
01-11-532	Engineering Services	Engineering Services
01-11-533	Legal Services	Legal Services
01-11-535	Deputy Contract Services	Year 3 of Annual agreement $645,475, wireless broadband for vehicles $2,200, 1 new vehicle $160,000 (1-from 2025 not purchased $80,000 + 1-for $80,000 in 2026 per agreement), $4,000 with letter/lights/etc. equipment, vehicle repairs $10,000, non-routine maint. bicycle maint. $2,000
01-11-537	IT Services	New: Office 365 $4,729.44, Google $1,512, GIS $1,198, Apptegy Annual website $7,400, LOCIS $4,000, Gov Office Domain $3,594, Adobe $1,835, Asset Keeper $600, iCloud Back-up $3,800, Anti-Virus Protection $1,000, On-line Business License $955, New IT Services $6,312, it services/computer $5,000 Misc $1,64.56 = $43,000
01-11-547	Electrical Inspections Services	Electrical/Mechanical inspections for new homes/business/remodels
01-11-549	Electrical/Mechanical Inspections Service	Plan review $19,300,yrly section 125 $1,000, prop tax $4,000,mowing $300, hra&cobra $1,700, irs 720 filing $100, hra benefits $3,000, shredding $300, annual employee assistant program services $6,000,Emergancy Telephone System $2,000, misc. $600
01-11-549-1	Village Hall Newsletter Services	Electronic Email Village Hall Newsletter with Constant Contact
01-11-551	Postage Services	Postage on postage machine & certified letters
01-11-552	Telephone/Internet Services	Village Hall phone and internet services
01-11-553	Publishing Services	lien releases $500, p&z mtg ads $1,000, bids $400, budget hearing ad $100, treasurer's report $300, job ads $500, other ads $200
01-11-554	Printing Services	Checks ($1,000), envelopes ($600), w2&1009 ($350), bldg. insp card ($150), b. cards ($150), misc. ($250) = $2,500
01-11-556	Codification Services	Village Code updates
01-11-560	Professional Development	administrator, treasurer, finance/administrative assistant, clerk, and administrative assistant.
01-11-571	Utilities Services	water utilities $1,800, electric $8,400, gas $3,000
01-11-594	Risk Management Contribution Services	liability/v.owned property insurance
01-11-611	Building Maintenance Supplies	Light bulbs, furnace filters, misc.
01-11-612	Equipment Maintenance Supplies	misc. parts for equipment
01-11-617	Ground Maintenance Supplies	Summer plantings, lawn care
01-11-651	Office Supplies/Furniture Supplies	Office Supplies/Furniture (1) new desk $3,000, couple new office staff chair(s) $1,500.
01-11-651-1	Computer/Equipment Supplies	Computer purchases $3,000, iPad $500, printers, battery back up or cable cords,
01-11-654	Janitorial Supplies	Janitorial Supplies
01-11-929	Miscellaneous Expense	Misc. 90% fire tickets and items also purchased that do not fit into other categories.
01-11-929-1	Community Room Refunds	Refund for residence canceling two weeks prior to their event
01-11-929-2	Golf Cart Permit Expenses	Expenses for paper for permits/inspections/etc.
01-11-999-7	School Agreement	Non home rule sales tax payment to the school per agreement
01-11-999-2	Forsyth Family Sports and Nature Park Fund (Out)	Interfund Transfer out of General to Forsyth Family Sports & Nature Park (38 fund)
01-11-999-3	Capital Project Fund (Out)	Interfund Transfer out of General, Water, Sewer Fund to Capital fund
01-11-999-4	Economic Develop. Fund (Out)	Interfund Transfer out of General Fund to Economic Development
01-11-999-5	Water Fund (Out)	Interfund Transfer out of General Fund to Water Fund

PUBLIC WORKS DEPARTMENT

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

STREETS:

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

PARKS:

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

WATER:

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

SEWER:

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

INSPECTION:

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

General Fund (01)						
	Street (41)				**2025 Estimated**	**2025 Estimated**
Account		**2025**	**2025**	**2026**	**2026 Budget**	**2026 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Personnel Services)						
01-41-421	Salaries-Regular	$ 283,000	$ 345,000	$ 315,000	-9%	$ (30,000)
01-41-423	Salaries-Overtime	$ 12,000	$ 12,000	$ 12,000	0%	$ -
01-41-451	Health/Dental/Vision Insurance	$ 71,500	$ 71,500	$ 101,200	42%	$ 29,700
01-41-461	FICA Contribution	$ 23,000	$ 24,000	$ 26,000	8%	$ 2,000
01-41-462	IMRF Contribution	$ 31,500	$ 34,000	$ 37,500	10%	$ 3,500
01-41-471	Uniform Allowance	$ 4,000	$ 4,000	$ 4,000	0%	$ -
	Total Personnel	$ 425,000	$ 490,500	$ 495,700	1%	$ 5,200
(Contractual Services)						
01-41-511	Building Maintenance Service	$ 60,000	$ 1,000	$ 90,000	8900%	$ 89,000
01-41-512	Equipment Maintenance Service	$ 35,000	$ 25,000	$ 55,000	120%	$ 30,000
01-41-513	Vehicle Maintenance Service	$ 10,000	$ 10,000	$ 10,000	0%	$ -
01-41-514	Street Maintenance Service	$ 20,000	$ -	$ 20,000	100%	$ 20,000
01-41-514-1	Bridge Inspections (Hundley 2yrs/weaver 4yrs) Services	$ -	$ -	$ 7,500	100%	$ 7,500
01-41-515	NOI Storm water Maintenance Service	$ 5,000	$ 2,000	$ 5,000	150%	$ 3,000
01-41-515-1	Street Storm Sewer Maintenance Services	$ 50,000	$ 50,000	$ 50,000	0%	$ -
01-41-517	Ground Maintenance Services	$ 25,000	$ -	$ 25,000	100%	$ 25,000
01-41-517-1	Landscaping Trees Services	$ 5,000	$ 3,800	$ 6,000	58%	$ 2,200
01-41-518	Sidewalk Maintenance Services	$ 25,000	$ 10,000	$ 50,000	400%	$ 40,000
01-41-532	Engineering Service	$ 10,000	$ 5,000	$ 5,000	0%	$ -
01-41-534	Medical Service	$ 200	$ -	$ 4,500	100%	$ 4,500
01-41-549	Other Professional Service	$ 10,000	$ 7,000	$ 10,000	43%	$ 3,000
01-41-552	Telephone/Internet Services	$ 1,500	$ 4,000	$ 4,000	0%	$ -
01-41-560	Professional Development	$ 15,000	$ 3,500	$ 15,000	329%	$ 11,500
01-41-571	Utilities Services	$ 12,000	$ 14,000	$ 14,000	0%	$ -
01-41-572	Street Lighting & Repairs Services	$ 65,000	$ 65,000	$ 70,000	8%	$ 5,000
01-41-578	Dumpster Roll Off/Trash Services	$ 12,000	$ 9,000	$ 12,000	33%	$ 3,000
01-41-579	Traffic Lights & Repairs Services	$ 15,000	$ 15,000	$ 15,000	0%	$ -
	Total Contractual	$ 375,700	$ 224,300	$ 468,000	109%	$ 243,700

General Fund (01)						
	Street (41) continued				**2025 Estimated**	**2025 Estimated**
Account		**2025**	**2025**	**2026**	**2026 Budget**	**2026 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Supplies)						
01-41-611	Building Maintenance Supplies	$ 1,500	$ 4,000	$ 4,000	0%	$ -
01-41-612	Equipment Maintenance Supplies	$ 6,000	$ 3,500	$ 6,000	71%	$ 2,500
01-41-613	Vehicle Maintenance Supplies	$ 5,000	$ 4,000	$ 3,500	-13%	$ (500)
01-41-614	Street Maintenance Supplies	$ 7,000	$ 9,000	$ 15,000	67%	$ 6,000
01-41-615-1	Storm Sewer Maintenance Supplies	$ 4,000	$ 2,000	$ 5,000	150%	$ 3,000
01-41-616	Snow Removal Supplies	$ 20,000	$ 17,000	$ 20,000	18%	$ 3,000
01-41-617	Ground Maintenance Supplies	$ 1,000	$ 250	$ 10,000	3900%	$ 9,750
01-41-617-1	Landscaping Trees Supplies	$ -	$ -	$ 6,000	100%	$ 6,000
01-41-618	Sidewalk Maintenance Supplies	$ -	$ -	$ 4,000	100%	$ 4,000
01-41-651	Office Supplies	$ 3,000	$ 1,500	$ 2,000	33%	$ 500
01-41-651-1	Computers/Equipment Supplies	$ -	$ -	$ -	0%	$ -
01-41-653-3	Furniture Supplies	$ -	$ -	$ -	0%	$ -
01-41-652	Operating Supplies	$ 20,000	$ 15,000	$ 20,000	33%	$ 5,000
01-41-653	Small Tools Supplies	$ 3,000	$ 2,000	$ 3,000	50%	$ 1,000
01-41-654	Janitorial Supplies	$ 5,000	$ 5,000	$ 6,000	20%	$ 1,000
01-41-655	Fuel Supplies	$ 30,000	$ 20,000	$ 24,000	20%	$ 4,000
	Total Supplies	$ 105,500	$ 83,250	$ 128,500	54%	$ 45,250
(Other Expenditures)						
01-41-929	Miscellaneous Expense	$ 2,000	$ 2,000	$ 2,000	0%	$ -
	Total Other Expenditures	$ 2,000	$ 2,000	$ 2,000	0%	$ -
Total Street Expense:		**$ 908,200**	**$ 800,050**	**$ 1,094,200**	**37%**	**$ 294,150**

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

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

General Fund (01)						
	Park (52)				**2025 Estimated**	**2025 Estimated**
Account		**2025**	**2025**	**2026**	**2026 Budget**	**2026 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Personnel Services)						
01-52-421	Salaries-Regular	$ 290,000	$ 250,000	$ 275,000	10%	$ 25,000
01-52-423	Salaries-Overtime	$ 22,000	$ 24,000	$ 24,000	0%	$ -
01-52-451	Health/Dental/Vision Insurance	$ 85,120	$ 90,000	$ 119,500	33%	$ 29,500
01-52-461	FICA Contribution	$ 23,900	$ 20,000	$ 22,000	10%	$ 2,000
01-52-462	IMRF Contribution	$ 33,300	$ 28,000	$ 31,000	11%	$ 3,000
01-52-471	Uniform Allowance	$ 3,000	$ 1,500	$ 3,000	100%	$ 1,500
	Total Personnel	$ 457,320	$ 413,500	$ 474,500	15%	$ 61,000
(Contractual Services)						
01-52-511	Building Maintenance Service	$ 45,000	$ -	$ 60,000	100%	$ 60,000
01-52-512	Equipment Maintenance Service	$ 20,000	$ 40,000	$ 45,000	13%	$ 5,000
01-52-513	Vehicle Maintenance Service	$ 2,000	$ 2,000	$ 7,000	250%	$ 5,000
01-52-517	Ground Maintenance Service	$ 30,000	$ 2,500	$ 95,000	3700%	$ 92,500
01-52-517-1	Park Landscaping Service	$ 15,000	$ 3,200	$ 25,000	681%	$ 21,800
01-52-518	Sidewalk Maintenance Services	$ -	$ -	$ 10,000	100%	$ 10,000
01-52-520	Bike Trail Maint. Service	$ 20,000	$ -	$ -	0%	$ -
01-52-532	Engineering Service	$ 4,000	$ 8,000	$ 6,000	-25%	$ (2,000)
01-52-534	Medical Service	$ -	$ -	$ -	0%	$ -
01-52-549	Other Professional Service	$ 3,000	$ 3,000	$ 4,000	33%	$ 1,000
01-52-552	Telephone/Internet Services	$ 2,000	$ 500	$ 4,000	700%	$ 3,500
01-52-560	Professional Development	$ 2,000	$ 500	$ 2,000	300%	$ 1,500
01-52-571	Utilities Services	$ 20,000	$ 23,000	$ 30,000	30%	$ 7,000
01-52-578	Trash Service (Dumpster)	$ 4,000	$ 4,000	$ 6,000	50%	$ 2,000
	Total Contractual	$ 167,000	$ 86,700	$ 294,000	239%	$ 207,300

General Fund (01)						
	Park (52) Continued				**2025 Estimated**	**2025 Estimated**
Account		**2025**	**2025**	**2026**	**2026 Budget**	**2026 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Supplies)						
01-52-611	Building Maintenance Supplies	$ 6,000	$ 4,500	$ 6,000	33%	$ 1,500
01-52-612	Equipment Maintenance Supplies	$ 10,000	$ 20,000	$ 15,000	-25%	$ (5,000)
01-52-613	Vehicle Maintenance Supplies	$ 400	$ -	$ 3,500	100%	$ 3,500
01-52-617	Ground Maintenance Supplies	$ 40,000	$ 40,000	$ 130,000	225%	$ 90,000
01-52-617-1	Park Landscaping Supplies	$ 4,000	$ 5,500	$ 6,000	9%	$ 500
01-52-618	Sidewalk Maintenance Supplies	$ -	$ -	$ 8,000	100%	$ 8,000
01-52-620	Bike Path Maintenance Supplies	$ 2,000	$ 3,500	$ 35,000	900%	$ 31,500
01-52-652	Operating Supplies	$ 30,000	$ 32,000	$ 35,000	9%	$ 3,000
01-52-653	Small Tools Supplies	$ 1,000	$ 750	$ 2,500	233%	$ 1,750
01-52-654	Janitorial Supplies	$ 6,000	$ 6,500	$ 6,000	-8%	$ (500)
01-52-655	Fuel Supplies	$ 17,500	$ 15,000	$ 24,000	60%	$ 9,000
	Total Supplies	$ 116,900	$ 127,750	$ 271,000	112%	$ 143,250
(Other Expenditures)						
01-52-913	Summer Park Programs	$ 5,000	$ 5,000	$ 5,000	0%	$ -
01-52-929	Miscellaneous Expense	$ 2,000	$ 1,500	$ 2,000	33%	$ 500
	Total Other Expenditures	$ 7,000	$ 6,500	$ 7,000	8%	$ 500
Total Park & Recreation Expense:		**$ 748,220**	**$ 634,450**	**$ 1,046,500**	**65%**	**$ 412,050**

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

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

LIBRARY DEPARTMENT

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

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

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

General Fund (01)						
	Library (53)				2025 Estimated	2025 Estimated
Account		2025	2025	2026	2026 Budget	2026 Budget
Number	Description	Budget	Estimated	Budget	% Change	$ Change
(Personnel Services)						
01-53-421	Salaries-Regular	$ 290,000	$ 289,500	$ 310,000	7%	$ 20,500
01-53-423	Salaries-Overtime	$ 2,000	$ 1,700	$ 2,000	18%	$ 300
01-53-451	Health/Dental/Vision Insurance	$ 87,000	$ 75,000	$ 96,400	29%	$ 21,400
01-53-461	FICA Contribution	$ 22,500	$ 21,300	$ 24,000	13%	$ 2,700
01-53-462	IMRF Contribution	$ 31,000	$ 29,100	$ 32,000	10%	$ 2,900
01-53-471	Uniform Allowance	$ 500	$ 540	$ 500	-7%	$ (40)
	Total Personnel	$ 433,000	$ 417,140	$ 464,900	11%	$ 47,760
(Contractual Services)						
01-53-511	Building Maintenance Service	$ 2,500	$ 2,400	$ 9,500	296%	$ 7,100
01-53-512	Equipment Lease/Maintenance Service	$ 2,500	$ 2,700	$ 2,500	-7%	$ (200)
01-53-537	Data Processing Service	$ 16,000	$ 16,500	$ 17,500	6%	$ 1,000
01-53-540	Online and Digital Services	$ 7,500	$ 7,500	$ 12,000	60%	$ 4,500
01-53-540-1	Digital Books Services	$ 1,500	$ 1,500	$ -	-100%	$ (1,500)
01-53-549	Other Professional Service	$ 4,000	$ 3,000	$ 4,000	33%	$ 1,000
01-53-551	Postage Services	$ 700	$ 700	$ 800	14%	$ 100
01-53-552	Telephone/Internet Services	$ 1,000	$ 3,500	$ 2,000	-43%	$ (1,500)
01-53-560	Professional Development	$ 4,000	$ 4,000	$ 6,000	50%	$ 2,000
01-53-571	Utilities Services	$ 18,000	$ 18,000	$ 20,000	11%	$ 2,000
01-53-578	Trash Service (Dumpster)	$ 2,200	$ 2,200	$ 2,500	14%	$ 300
	Total Contractual	$ 59,900	$ 62,000	$ 76,800	24%	$ 14,800

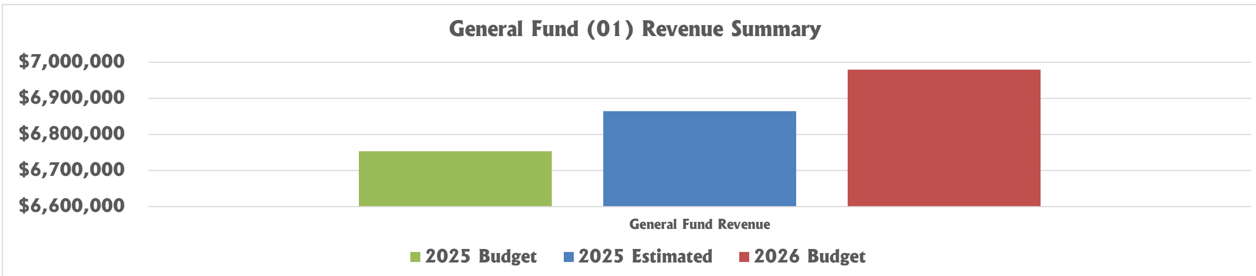
General Fund (01)						
	Library (53) continued				**2025 Estimated**	**2025 Estimated**
Account		**2025**	**2025**	**2026**	**2026 Budget**	**2026 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Supplies)						
01-53-611	Building Maintenance Supplies	$ 500	$ 700	$ 800	14%	$ 100
01-53-612	Equipment Maintenance Supplies	$ 500	$ 400	$ 500	25%	$ 100
01-53-617	Ground Maintenance Supplies	$ 500	$ 400	$ 500	25%	$ 100
01-53-651	Office Supplies	$ 4,000	$ 4,000	$ 5,000	25%	$ 1,000
01-53-651-1	Computer/Equipment Supplies	$ 5,500	$ 5,500	$ 8,000	45%	$ 2,500
01-53-651-2	Shelving	$ -	$ -	$ 30,000	100%	$ 30,000
01-53-651-3	Furniture Supplies	$ 38,500	$ 33,000	$ 7,000	-79%	$ (26,000)
01-53-654	Janitorial Supplies	$ 1,500	$ 500	$ 1,500	200%	$ 1,000
01-53-659	Library Supplies	$ 1,000	$ 950	$ 1,200	26%	$ 250
01-53-671	Books/Periodicals/Audio Visual Supplies	$ 32,000	$ 32,000	$ 50,000	56%	$ 18,000
01-53-672	Periodicals Supplies	$ 6,000	$ 6,000	$ -	-100%	$ (6,000)
01-53-681	Audio Visual Materials Supplies	$ 8,650	$ 8,650	$ -	-100%	$ (8,650)
	Total Supplies	$ 98,650	$ 92,100	$ 104,500	13%	$ 12,400
(Other Expenditures)						
01-53-909	Purchases from Donations	$ 2,000	$ 1,500	$ 2,000	33%	$ 500
01-53-910	Reimbursement to Other Libraries	$ 200	$ 100	$ 200	100%	$ 100
01-53-912	Library Accessories	$ 750	$ 750	$ 1,000	33%	$ 250
01-53-913	Promotional & Programming	$ 25,000	$ 26,000	$ 30,000	15%	$ 4,000
01-53-921	Historical Area Supplies	$ 2,500	$ 2,077	$ 3,500	69%	$ 1,423
01-53-921-1	Historical Area Grant Expenses	$ 1,640	$ -	$ -	0%	$ -
01-53-929	Miscellaneous Expense	$ 500	$ 100	$ 500	400%	$ 400
	Total Other Expenditures	$ 32,590	$ 30,527	$ 37,200	22%	$ 6,673
Total Library Expense:		**$ 624,140**	**$ 601,767**	**$ 683,400**	**14%**	**$ 81,633**
		2023	2024			
	Total Library Department Expenses for the prior two years:	$ 446,767	$ 528,982			

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

GENERAL FUND (01) REVENUE SUMMARY

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

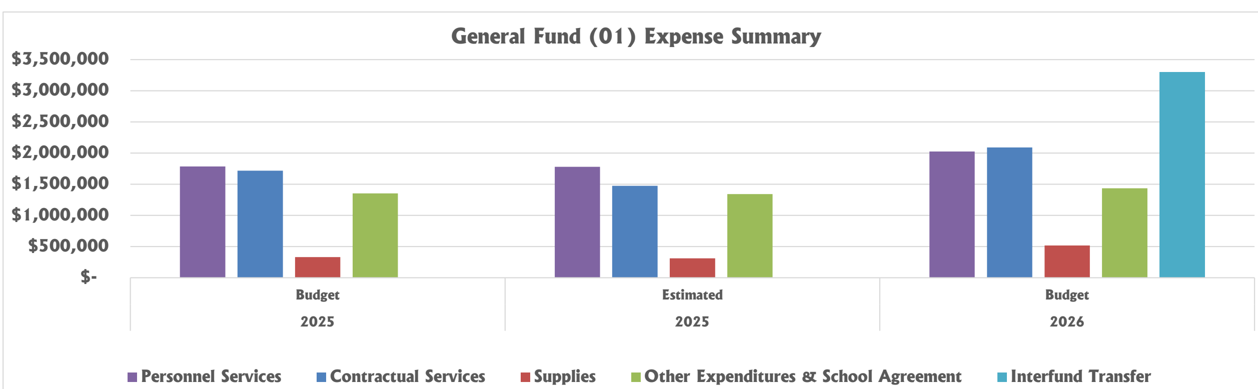
	2023	2024
Total General Fund Revenues for the prior two years:	$ 6,845,001	$ 6,907,950



GENERAL FUND (01) EXPENSE SUMMARY

Account Number	Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
01-400	Personnel Services	$ 1,786,270	$ 1,780,890	$ 2,026,150	14%	$ 245,260
01-500	Contractual Services	$ 1,718,875	$ 1,474,655	$ 2,091,175	42%	$ 616,520
01-600	Supplies	$ 329,650	$ 310,800	$ 517,100	66%	$ 206,300
01-900	Other Expenditures & School Agreement	$ 1,352,190	$ 1,340,577	$ 1,434,300	7%	$ 93,723
01-900	Interfund Transfer	$ -	$ -	$ 3,305,209	100%	$ 3,305,209
	Total Expenses:	**$ 5,186,985**	**$ 4,906,922**	**$ 9,373,934**	**91%**	**$ 4,467,012**

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



GENERAL FUND (01) ESTIMATED BANK SUMMARY

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

Projected Revenues for 2025:	Projected Expenses for 2025:	Estimated End Balance for 12/31/2025:	Anticipated Revenues for 2026:	Proposed Expenses for 2026:	Estimated End Balance for 12/31/2026:	Estimated Variance between 12/31/2025 & 12/31/2026:
$ 6,864,370.00	$ 4,906,922.00	$ 6,777,248.58	$ 6,979,100.00	$ 9,373,934.00	$ 4,382,414.58	$ (2,394,834.00)

MOTOR FUEL TAX FUND

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

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

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

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

Motor Fuel Tax (15)

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

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

Account Number	(Expenses) Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
15-00-864-2	Moon & Elwood Street Sidewalk Improvements (design Eng. & bidding services)	$ 430,000	$ 17,500	$ 430,000	2357%	$ 412,500
15-00-874-2	Barnett Ave. Reconstruction (Observation Eng. Service & Construction Cost) DUATS	$ 125,000	$ 20,000	$ 820,000	4000%	$ 800,000
15-00-874-3	US RT 51 Median & Intersections Improvements (design & construction) working with IDOT and County	$ 548,200	$ -	$ 548,200	100%	$ 548,200
15-00-874-4	Weaver Rd Pedestrian Cross Walk over bridge (design 2026/Construction 2027) and Maintenance Work	$ -	$ -	$ 200,000	100%	$ 200,000
	Total MFT Expense	**$ 1,103,200**	**$ 37,500**	**$ 1,998,200**	**5229%**	**$ 1,960,700**

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

MOTOR FUEL TAX FUND (15) ESTIMATED BANK SUMMARY

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

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

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

Motor Fuel Tax Fund		
Code Number:	**Code Number Name:**	**Code Description:**
15-00-864-2	Moon & Elwood Street Sidewalk Improvements (design Eng. & bidding services)	Moon & Elwood Street Sidewalk Improvements (design Eng. & bidding services)
15-00-874-2	Barnett Ave. Reconstruction (design Eng. & bidding services)	Barnett Ave. Reconstruction (design Eng. & bidding services)
15-00-874-3	US RT 51 Median Improvements	US RT 51 Median & Intersections Improvements (design & construction) working with IDOT and County
15-00-874-4	Weaver Rd Pedestrian Cross Walk over bridge (design 2026/Construction 2027) and Maintenance Work	Weaver Rd Pedestrian Cross Walk over bridge (design 2026/Construction 2027) and Maintenance Work

HOTEL/MOTEL TAX FUND

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

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

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

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

Hotel/Motel Tax Fund (16)

Account Number	*(Revenues)* Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
16-00-314	Hotel/Motel 5% Tax	$ 540,000	$ 500,000	$ 500,000	0%	$ -
16-00-381	Interest Income	$ 50,000	$ 40,000	$ 45,000	13%	$ 5,000
	Total Revenue	**$ 590,000**	**$ 540,000**	**$ 545,000**	**1%**	**$ 5,000**

	2023	2024
Total Hotel/Motel Tax Fund Revenues for the prior two years:	$ 594,179	$ 581,994

Account Number	*(Expenses)* Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
(Capital)						
16-00-890	Disc Golf Course Updates	$ 5,000	$ 5,000	$ 5,000	0%	$ -
16-00-893-1	D # 3 Misc. Updates/Changes	$ 500,000	$ 500,000	$ 100,000	-80%	$ (400,000)
16-00-894	Veteran's Memorial Updates (Construction & Eng construction & observation)	$ -	$ -	$ 414,000	100%	$ 414,000
16-00-890-1	New Disc Golf Course	$ -	$ -	$ 80,000	100%	$ 80,000
16-00-894-1	To run Power (electricity) over to Parking Lot at the Main Park	$ -	$ -	$ 50,000	100%	$ 50,000
	Total Capital	$ 505,000	$ 505,000	$ 649,000	100%	$ 144,000
(Other Expenditures)						
16-00-911	Other Events	$ 20,000	$ 22,500	$ 22,500	0%	$ -
16-00-911-1	Farm Progress	$ 10,000	$ 10,000	$ -	-100%	$ (10,000)
16-00-911-3	DACVB	$ 75,000	$ 75,000	$ 75,000	0%	$ -
16-00-911-4	ASA Tournament	$ -	$ -	$ -	0%	$ -
16-00-911-5	Disc Golf Tournament	$ 28,000	$ 28,310	$ 28,000	-1%	$ (310)
16-00-929	Miscellaneous Expenses	$ 1,450	$ -	$ 1,450	100%	$ 1,450
	Total Other Expenditures	$ 134,450	$ 135,810	$ 126,950	-7%	$ (8,860)
	Total Hotel/Motel Expense:	**$ 639,450**	**$ 640,810**	**$ 775,950**	**21%**	$ 135,140

	2023	2024
Total Hotel/Motel Tax Fund Expenses for the prior two years:	$ 193,058	$ 291,591

HOTEL/MOTEL TAX FUND (16) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance for 2024:	$ 2,331,474.26

Projected Revenues for 2025:	Projected Expenses for 2025:	Estimated End Balance for 12/31/2025:	Anticipated Revenues for 2026:	Proposed Expenses for 2026:	Estimated End Balance for 12/31/2026:	Estimated Variance between 12/31/2025 & 12/31/2026:
$ 540,000.00	$ 640,810.00	$ 2,230,664.26	$ 545,000.00	$ 775,950.00	$ 1,999,714.26	$ (230,950.00)

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

Hotel/Motel Fund		
Code Number:	**Code Number Name:**	**Code Description:**
16-00-890	Disc Golf Course Updates	Disc Golf Course Updates
16-00-893-1	D # 3 Misc. Updates/Changes	Field Improvements (fencing, grass, dirt)
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
16-00-911-4	ASA Tournament	ASA Ball Tournaments
16-00-911-5	Disc Golf Tournament	Disc Golf Tournaments
16-00-929	Miscellaneous Expenses	items not classified elsewhere

TIF DISTRICT FUND

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

TIF District Fund (18)

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

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

Account Number	(Expenses) Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
(Contractual Services)						
18-00-531	Accounting Audit Services	$ 2,000	$ 1,800	$ 2,000	11%	$ 200
18-00-549	Other Professional Services	$ 32,000	$ 34,000	$ 64,500	90%	$ 30,500
	Total Contractual	$ 34,000	$ 35,800	$ 66,500	86%	$ 30,700
(Other Expenditures)						
18-00-928	Redevelopment Agreement Payments	$ 115,000	$ 115,000	$ 594,000	417%	$ 479,000
18-00-928-1	Commercial Revitalization TIF Grant Program	$ 50,000	$ 25,000	$ 75,000	200%	$ 50,000
18-00-929	Miscellaneous Expenditures	$ -	$ -	$ -	0%	$ -
18-00-999-7	School Agreement	$ 125,100	$ 141,200	$ 163,500	16%	$ 22,300
	Total Other Expenditures	$ 290,100	$ 281,200	$ 832,500	196%	$ 551,300
	Total TIF District Expense:	**$ 324,100**	**$ 317,000**	**$ 899,000**	**184%**	$ 582,000

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

TIF DISTRICT FUND (18) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance for 2024:	$ 913,965.90

Projected Revenues for 2025:	Projected Expenses for 2025:	Estimated End Balance for 12/31/2025:	Anticipated Revenues for 2026:	Proposed Expenses for 2026:	Estimated End Balance for 12/31/2026:	Estimated Variance between 12/31/2025 & 12/31/2026:
$ 721,000.00	$ 317,000.00	$ 1,317,965.90	$ 833,000.00	$ 899,000.00	$ 1,251,965.90	$ (66,000.00)

Additional Notes:

Annual Allocation for Commercial Revitalization TIF Grant:

Budget Year:	Allocation Amount:	18-00-928-1 Expense Amount:	2026 Estimated Expense:	Running Total:	
2021	$ 30,000.00	$ -	$ -	$ 30,000.00	
2022	$ 30,000.00	$ (25,000.00)	$ -	$ 35,000.00	
2023	$ 50,000.00	$ (46,167.16)	$ -	$ 38,832.84	
2024	$ 50,000.00	$ (50,000.00)	$ -	$ 38,832.84	
2025	$ 50,000.00	$ (25,000.00)	$ -	$ 63,832.84	
2026	$ 50,000.00	$ -	$ (75,000.00)	$ 38,832.84	
Total:	$ 260,000.00	$ (146,167.16)	$ (75,000.00)	**$ 38,832.84**	This is included in the estimated end balance for 12/31/2026

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

TIF Fund (18)		
Code Number:	**Code Number Name:**	**Code Description:**
18-00-531	Accounting Audit Services	Annual TIF audit fee
18-00-549	Other Professional Services	$35,000.00 TIF Consultant services (yrly fee) + $29,500.00 third Amendment
18-00-928	Redevelopment Agreement Payments	Prior approved (by village board) Redevelopment agreements to be paid as outlined within the agreements.
18-00-928-1	Commercial Revitalization TIF Grant Program	Ord. 2022- 29 on 11/1/2022 Commercial Revitalization TIF Grant Program limited to $50,000 per year. In 2025 board approved two grants that totaled $25,000.00 on 11/18/2025. Because the funds are not expected to be paid out into 2026 the $25,000 was added to the 2026 budget.
18-00-929	Miscellaneous Expenditures	items not classified elsewhere
18-00-999-7	School Agreement	Intergovernmental Agreement with school

CAPITAL PROJECT FUND

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

Capital Project Fund (30)

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

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

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

Account Number	*(Expenses)* Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
(Capital)						
30-00-862 (street dept)	Truck Purchase	$ -	$ -	$ 130,000	100%	$ 130,000
30-00-862-5 (street dept)	Dump Truck	$ 110,000	$ 105,926	$ -	-100%	$ (105,926)
30-00-862-5 (street dept)	Street Repair Asphalt Box	$ 35,000				
30-00-898 (street dept)	Storm Sewer & Sewer Utility Extensions Prairie Winds Improvement (2025 Design, Permitting, Bidding)	$ 30,000	$ 25,000	$ 5,000	-80%	$ (20,000)
30-00-898 (street dept)	Storm Sewer & Sewer Utility Extensions Prairie Winds Improvement (2025 Construction & Observation)	$ 300,000	$ 270,000	$ 30,000	-89%	$ (240,000)
30-00-898 (street dept)	North/South Street & Utility Prairie Winds (design, bidding, construction & observation)	$ 1,500,000	$ 1,355,400	$ 144,600	-89%	$ (1,210,800)
30-00-864 (street dept)	Street Pavement Striping Program	$ 82,500	$ 75,877	$ -	-100%	$ (75,877)
30-00-864-4 (streets dept)	Woodland Hills Rehabilitation (design Eng. & bidding services, construction & observation)	$ -	$ 4,645	$ -	-100%	$ (4,645)
30-00-864-11 (street dept)	Street Maintenance Total Patcher	$ 125,000	$ -	$ 125,000	100%	$ 125,000
30-00-882 (street dept)	Annual Pavement Maintenance Program (design Eng. & bidding services, construction & observation)	$ 500,000	$ 431,700	$ 250,000	-42%	$ (181,700)
30-00-822 (street dept)	Pole/Storage Shed or Purchase Existing Building	$ -	$ -	$ 200,000	100%	$ 200,000
30-00-894 (street dept)	Sidewalk Grinder	$ -	$ -	$ 12,000	100%	$ 12,000
30-00-894-1 (street dept)	Bat Wing Mower Attachment	$ -	$ -	$ 40,000	100%	$ 40,000
	Total Street Projects	**$ 2,682,500**	**$ 2,268,548**	**$ 936,600**	**-59%**	**$ (1,331,948)**

Account Number	*(Expenses)* Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
(Capital continued)						
30-00-831 (park dept)	Mower Replacement	$ -	$ 45,879	$ 99,000	116%	$ 53,121
30-00-835 (park dept)	Maroa-Forsyth Grade School Bike Path (design Eng., bidding services, land acquisition, construction & observation)	$ 580,000	$ 638,550	$ -	-100%	$ (638,550)
30-00-860 (park dept)	Parking Lot Resurfacing & Maintenance (design, bidding, construction & observation); 2027 lot D (Veteran's Pavilion) Parking Lot Drainage Improvements & Resurfacing Design & Bidding $20,000 + Construction & Observation $220,000 = $240,000. 2028 Parking lot B (tennis/pickleball/pavilions) and Parking lot C (Diamonds 4 & 5); 2028 Resurfacing & Maintenance Design & Bidding $50,000 + Construction & Observation $520,000 = $570,000.	$ 845,400	$ 477,323	$ -	-100%	$ (477,323)
30-00-862-7 (park dept)	Trailer	$ 12,000	$ 3,750	$ -	-100%	$ (3,750)
30-00-885-3 (park dept)	D#4&5 Press Box Roofs (standard)	$ 5,400	$ 4,640	$ -	-100%	$ (4,640)
30-00-885-4 (park dept)	Veteran's Pavilion Roof (metal)	$ 14,560	$ 9,800	$ -	-100%	$ (9,800)
30-00-892 (park dept.)	Forsyth Parkway, W. Forsyth Parkway & Grayhawk Bike Paths (Desing & Bidding)	$ 30,000	$ 30,000	$ -	-100%	$ (30,000)
30-00-892 (park dept.)	Forsyth Parkway, W. Forsyth Parkway & Grayhawk Bike Paths (construction & observation)	$ 350,000	$ 370,515	$ -	-100%	$ (370,515)
30-00-895-7 (park dept)	Veteran's Pavilion Pond Outfall Repair (design Eng. & bidding services, construction & observation)	$ 55,000	$ 68,300	$ -	-100%	$ (68,300)
30-00-898-1 (park dept)	Master Plan Preparation Prairie Winds Park Improvements (pickleball/pond) (Forsyth Parks & Recreation Master Plan addition)	$ -	$ -	$ 20,000	100%	$ 20,000
30-00-898-2 (park dept)	Parking Lot and Dog Park over by Public Works Bldg. in Prairie Winds	$ -	$ -	$ 200,000	100%	$ 200,000
30-00-8xx (park dept)	Community Center at Library Bldg. Updates	$ -	$ -	$ 150,000	100%	$ 150,000
30-00-867 (park dept)	Sidewalk from Library Bldg. to Pocket Park	$ -	$ -	$ 30,000	100%	$ 30,000
30-00-893-1 (park dept)	Camera install near D # 1 & D # 2	$ -	$ -	$ 15,600	100%	$ 15,600
30-00-892-3 (park dept)	Upgrade Tennis Court Lightning	$ -	$ -	$ 50,000	100%	$ 50,000
30-00-892-2 (park dept)	Market Dr, Menards, Veterans, Grayhawk, D # 4 & 5 & Park Loop Paths Bike Path Resurfacing & Maintenance Program	$ -	$ -	$ 30,000	100%	$ 30,000
30-00-892-2 (park dept)	Grayhawk, D # 4 & 5 & Park Loop Paths Bike Path Resurfacing & Maintenance Program (Construction & Observation)	$ -	$ -	$ 330,000	100%	$ 330,000
	Total Park Projects	**$ 1,892,360**	**$ 1,648,757**	**$ 924,600**	**-44%**	**$ (724,157)**

30-00-851 (library dept)	Exterior work and inside door/doorway office area (library/comm bldg.)	$ 235,000	$ 313,100	$ -	-100%	$ (313,100)
30-00-851 (library dept)	Library ADA exterior doors	$ 6,200	$ 7,097	$ -	-100%	$ (7,097)
30-00-873 (library dept)	Generator	$ -	$ -	$ 120,000	100%	$ 120,000
30-00-822-3 (library dept)	Library Landscaping	$ -	$ -	$ 45,000	100%	$ 45,000
	Total Library Projects	**$ 241,200**	**$ 320,197**	**$ 165,000**	**100%**	**$ (155,197)**

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

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

CAPITAL PROJECT FUND (30) ESTIMATED BANK SUMMARY

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

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

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

Capital Project Fund (30)		
Code Number:	**Code Number Name:**	**Code Description:**
30-00-885-2 (Admin. dept)	Village Hall Roof	Village Hall Roof
30-00-862 (street dept)	Truck Purchase	Truck Purchase
30-00-862-5 (street dept)	Dump Truck	Dump Truck
30-00-898 (street dept)	Storm Sewer & Sewer Utility Extensions Prairie Winds Improvement (2025 Design, Permitting, Bidding)	Storm Sewer & Sewer Utility Extensions Prairie Winds Improvement (2025 Design, Permitting, Bidding)
30-00-898 (street dept)	Storm Sewer & Sewer Utility Extensions Prairie Winds Improvement (2025 Construction & Observation)	Storm Sewer & Sewer Utility Extensions Prairie Winds Improvement (2025 Construction & Observation)
30-00-898 (street dept)	North/South Street & Utility Prairie Winds (design, bidding, construction & observation)	North/South Street & Utility Prairie Winds (design, bidding, construction & observation)
30-00-864 (street dept)	Street Pavement Striping Program	Street Pavement Striping Program
30-00-864-4 (streets dept)	Woodland Hills Rehabilitation (design Eng. & bidding services, construction & observation)	Woodland Hills Rehabilitation (design Eng. & bidding services, construction & observation)
30-00-864-11 (street dept)	Street Maintenance Total Patcher	Street Maintenance Total Patcher
30-00-882 (street dept)	Annual Pavement Maintenance Program (design Eng. & bidding services, construction & observation)	Annual Pavement Maintenance Program (design Eng. & bidding services, construction & observation)
30-00-822 (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
30-00-894-1 (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 \$20,000 + Construction & Observation \$220,000 = \$240,000. 2028 Parking lot B (tennis/pickleball/pavilions) and Parking lot C (Diamonds 4 & 5); 2028 Resurfacing & Maintenance Design & Bidding \$50,000 + Construction & Observation \$520,000 = \$570,000.	Parking Lot Resurfacing & Maintenance (design, bidding, construction & observation); 2027 lot D (Veteran's Pavilion) Parking Lot Drainage Improvements & Resurfacing Design & Bidding \$20,000 + Construction & Observation \$220,000 = \$240,000. 2028 Parking lot B (tennis/pickleball/pavilions) and Parking lot C (Diamonds 4 & 5); 2028 Resurfacing & Maintenance Design & Bidding \$50,000 + Construction & Observation \$520,000 = \$570,000.
30-00-862-7 (park dept)	Trailer	Trailer
30-00-885-3 (park dept)	D#4&5 Press Box Roofs (standard)	D#4&5 Press Box Roofs (standard)
30-00-885-4 (park dept)	Veteran's Pavilion Roof (metal)	Veteran's Pavilion Roof (metal)
30-00-892 (park dept.)	Forsyth Parkway, W. Forsyth Parkway & Grayhawk Bike Paths (Desing & Bidding)	Forsyth Parkway, W. Forsyth Parkway & Grayhawk Bike Paths (Desing & Bidding)
30-00-892 (park dept.)	Bike Path Resurfacing & Maintenance (design Eng., bidding, construction & observation)	Bike Path Resurfacing & Maintenance (design Eng., bidding, construction & observation)
30-00-892 (park dept.)	Forsyth Parkway, W. Forsyth Parkway & Grayhawk Bike Paths (construction & observation)	Forsyth Parkway, W. Forsyth Parkway & Grayhawk Bike Paths (construction & observation)
30-00-895-7 (park dept)	Veteran's Pavilion Pond Outfall Repair (design Eng. & bidding services, construction & observation)	Veteran's Pavilion Pond Outfall Repair (design Eng. & bidding services, construction & observation)
30-00-898-1 (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
30-00-8xx (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 (library dept)	Exterior work and inside door/doorway office area (library/comm bldg.)	Exterior work and inside door/doorway office area (library/comm bldg.)
30-00-851 (library dept)	Library ADA exterior doors	Library ADA exterior doors
30-00-873 (library dept)	Generator	Generator
30-00-822-3 (library dept)	Library Landscaping	Library Landscaping
30-00-810-4 (water using General Fund $)	Auto Transfer Switch Gen	Auto Transfer Switch Gen
30-00-810-6 (water using General Fund $)	Well 7 & Raw Water Main Extension (construction & observation services)	Well 7 & Raw Water Main Extension (construction & observation services)
30-00-810-8 Water (using General Fund $)	Water Towers, Ground Storage Tank & Aerator Maintenance (2025 Bidding was completed, 2026 North and South Tower, Ground Storage Tank construction & observation Eng. \$187,400.00 + Contractor \$1,874,000.00)	Water Towers, Ground Storage Tank & Aerator Maintenance (2025 Bidding was completed, 2026 North and South Tower, Ground Storage Tank construction & observation Eng. \$187,400.00 + Contractor \$1,874,000.00)
General Fund $)	Insert Hydrant Valves	Insert Hydrant Valves
30-00-812-2 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
30-00-999-6	Capital Project Fund (Out)	Capital Project Fund (Out)

ECONOMIC DEVELOPMENT FUND

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

Economic Development Fund (31)

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

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

Economic Development Fund (31)

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

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

ECONOMIC DEVELOPMENT FUND (31) ESTIMATED BANK SUMMARY

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

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

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

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

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

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

Forsyth Family Sports & Nature Park (FFSNP) (38)						
	(Revenues)				2025 Estimated	2025 Estimated
Account		**2025**	**2025**	**2026**	**2026 Budget**	**2026 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
38-00-344	Grants	$ -	$ -	$ -	0%	$ -
38-00-381	Interest Income	$ 60,000	$ 60,000	$ 60,000	0%	$ -
38-00-399	Inter Fund Transfer (In)	$ -	$ -	$ -	0%	$ -
	Total FFSNP Revenues	**$ 60,000**	**$ 60,000**	**$ 60,000**	0%	**$ -**
		2023	2024			
	Total FFSNP Fund Revenues for the prior two years:	$ 486,497	$ 2,203,000			

Forsyth Family Sports & Nature Park (FFSNP) (38)						
	(Expenses)				2025 Estimated	2025 Estimated
Account		**2025**	**2025**	**2026**	**2026 Budget**	**2026 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Capital)						
38-00-863-2	Family Sports & Nature Park Trail and parking lot Lighting	$ 100,000	$ -	$ 100,000	100%	$ 100,000
38-00-863-1	OSLAD (construction & observation)	$ 960,000	$ 960,000	$ -	-100%	$ (960,000)
38-00-863-3	Family Sports & Nature Park - Phase II Site Improvements (2) Fishing Docks and Installation	$ -	$ -	$ 160,000	100%	$ 160,000
38-00-863-4	Family Sports & Nature Park Water Main Extension (2026 Design, Permitting, Bidding services)	$ -	$ -	$ 40,000	100%	$ 40,000
38-00-863-5	Family Sports & Nature Park Sanitary Sewer Extension (2026 Design, Permitting & 2026 Bidding services)	$ -	$ -	$ 90,000	100%	$ 90,000
38-00-863-6	Sanitary Storm Sewer Extension (2026 Design, Permitting & 2026 Bidding services)	$ -	$ -	$ 10,000	100%	$ 10,000
38-00-863-7	Family Sports & Nature Park - Improvements Playground, & Additional Parking (2026 Design, Permitting & Bidding)	$ -	$ -	$ 100,000	100%	$ 100,000
	Total FFSNP Expenses	$ 1,060,000	$ 960,000	$ 500,000	-48%	$ (460,000)
		2023	2024			
	Total FFSNP Fund Expenses for the prior two years:	$ -	$ 1,478,446			

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

GAAP Ending Fund Balance For 2024:	$ 3,262,198.14					
Projected Revenues for 2025:	Projected Expenses for 2025:	Estimated End Balance for 12/31/2025:	Anticipated Revenues for 2026:	Proposed Expenses for 2026:	Estimated End Balance for 12/31/2026:	Estimated Variance between 12/31/2025 & 12/31/2026:
$ 60,000.00	$ 960,000.00	$ 2,362,198.14	$ 60,000.00	$ 500,000.00	$ 1,922,198.14	$ (440,000.00)

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

Forsyth Family Sports & Nature Park (FFSNP) (38)		
Code Number:	**Code Number Name:**	**Code Description:**
38-00-863-2	Family Sports & Nature Park Trail and parking lot Lighting	Family Sports & Nature Park Trail and parking lot Lighting
38-00-863-1	OSLAD (construction & observation)	Sports Nature Park OSLAD: Retention pond, ADA fishing pier, dog park, paths & parking (design Eng & bidding services $60,000 + construction & observation '24; $2,070,000 = $2,130,000)
38-00-863-3	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 (2026 Design, Permitting, Bidding services)	Family Sports & Nature Park Water Main Extension (2026 Design, Permitting, Bidding services)
38-00-863-5	Family Sports & Nature Park Sanitary Sewer Extension (2026 Design, Permitting & 2026 Bidding services)	Family Sports & Nature Park Sanitary Sewer Extension (2026 Design, Permitting & 2026 Bidding services)
38-00-863-6	Family Sports & Nature Park Sanitary Storm Sewer Extension (2026 Design, Permitting & 2026 Bidding services)	Family Sports & Nature Park Sanitary Storm Sewer Extension (2026 Design, Permitting & 2026 Bidding services)
38-00-863-7	Family Sports & Nature Park - Improvements Playground, & Additional Parking (2026 Design, Permitting & Bidding)	Family Sports & Nature Park - Improvements Playground, & Additional Parking (2026 Design, Permitting & Bidding)

Water Fund (51)

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

	2023	2024
Total Water Fund Revenues for the prior two years:	$ 694,538	$ 783,646

Water Fund (51)

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

Water Fund (51)

Account Number	*(Expenses)* Description	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
(Supplies)						
51-00-611	Building Maintenance Supplies	$ 2,000	$ 2,000	$ 2,000	0%	$ -
51-00-612	Equipment Maintenance Supplies	$ 80,000	$ 80,000	$ 80,000	0%	$ -
51-00-613	Vehicle Maintenance Supplies	$ 100	$ -	$ 100	100%	$ 100
51-00-617	Ground Maintenance Supplies	$ 1,000	$ -	$ -	0%	$ -
51-00-617-1	Landscaping Trees Supplies	$ -	$ -	$ -	0%	$ -
51-00-651	Office Supplies	$ 100	$ -	$ -	0%	$ -
51-00-651-1	Computers/Equipment Supplies	$ 500	$ 500	$ 250	-50%	$ (250)
51-00-652	Operating Supplies	$ 10,000	$ 10,000	$ 10,000	0%	$ -
51-00-653	Small Tools Supplies	$ 100	$ 100	$ 100	0%	$ -
51-00-654	Janitorial Supplies	$ 200	$ -	$ -	0%	$ -
51-00-655	Fuel Supplies	$ 1,000	$ -	$ -	0%	$ -
51-00-656	Chemicals Supplies	$ 450,000	$ 400,000	$ 450,000	13%	$ 50,000
	Total Supplies	$ 545,000	$ 492,600	$ 542,450	10%	$ 49,850
(Other Expenditures/ Debt Services)						
51-00-929	Miscellaneous Expenses	$ 100	$ 100	$ 100	0%	$ -
51-00-999-3	Inter Fund Transfer (Out)	$ -	$ -	$ -	0%	$ -
	Total Other/Debt Services	$ 100	$ 100	$ 100	0%	$ -
Total Water Expense:		**$ 1,081,900**	**$ 1,044,900**	**$ 1,227,550**	**17%**	**$ 182,650**
		2023	2024			
	Total Water Fund Expenses for the prior two years:	$ 706,827	$ 982,422			

WATER FUND (51) ESTIMATED BANK SUMMARY

GAAP Ending Fund Balance For 2024:	$ 245,101.27

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

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

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

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

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

Sewer Fund (52)						
	(Expenses)				**2025 Estimated**	**2025 Estimated**
Account		**2025**	**2025**	**2026**	**2026 Budget**	**2026 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Personnel Services)						
52-00-421	Salaries Regular	$ 19,000	$ 10,350	$ 14,000	35%	$ 3,650
52-00-423	Salaries Overtime	$ 2,000	$ 2,500	$ 2,500	0%	$ -
52-00-451	Health/Dental/Vision Insurance	$ 12,600	$ 13,500	$ 24,500	81%	$ 11,000
52-00-461	FICA Contribution	$ 1,600	$ 1,400	$ 1,600	14%	$ 200
52-00-462	IMRF Contribution	$ 2,300	$ 2,000	$ 2,300	15%	$ 300
52-00-471	Uniforms	$ 2,000	$ 1,000	$ 1,000	0%	$ -
	Total Personnel	$ 39,500	$ 30,750	$ 45,900	49%	$ 15,150
(Contractual Services)						
52-00-511	Building Maintenance Service	$ -	$ -	$ -	0%	$ -
52-00-512	Equipment Maintenance Service	$ 40,000	$ 40,000	$ 40,000	0%	$ -
52-00-513	Vehicle Maintenance Service	$ 100	$ 500	$ 1,500	200%	$ 1,000
52-00-517	Ground Maintenance Service	$ 25,000	$ -	$ 25,000	100%	$ 25,000
52-00-517-1	Landscaping Tree Service	$ 2,000	$ -	$ 2,000	100%	$ 2,000
52-00-532	Engineering Services	$ -	$ -	$ 5,000	100%	$ 5,000
52-00-537	IT Services	$ -	$ -	$ 5,000	100%	$ 5,000
52-00-549	Other Professional Services	$ 1,500	$ 1,500	$ 4,000	167%	$ 2,500
52-00-549-1	Outsource Utility Billing Services	$ 7,000	$ 6,500	$ 7,000	8%	$ 500
52-00-549-2	Online Payment Fees Services	$ 4,000	$ 4,500	$ 5,000	11%	$ 500
52-00-552	Telephone/Internet Services	$ 7,500	$ 8,000	$ 16,000	100%	$ 8,000
52-00-554	Printing Services	$ -	$ -	$ -	0%	$ -
52-00-560	Professional Development	$ 500	$ 1,600	$ 500	-69%	$ (1,100)
52-00-571	Utilities Services	$ 10,000	$ 10,000	$ 12,000	20%	$ 2,000
52-00-578	Sewer Discharge Fees Services	$ 310,000	$ 300,000	$ 320,000	7%	$ 20,000
	Total Contractual	$ 407,600	$ 372,600	$ 443,000	19%	$ 70,400

Sewer Fund (52)						
	(Expenses)				2025 Estimated	2025 Estimated
Account		**2024**	**2025**	**2026**	**2026 Budget**	**2026 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Supplies)						
52-00-612	Equipment Maintenance Supplies	$ 2,000	$ 4,000	$ 10,000	150%	$ 6,000
52-00-613	Vehicle Maintenance Supplies	$ 500	$ -	$ 250	100%	$ 250
52-00-617	Ground Maintenance Supplies	$ -	$ -	$ -	0%	$ -
52-00-651	Office Supplies	$ -	$ -	$ -	0%	$ -
52-00-652	Operating Supplies	$ 500	$ 1,000	$ 500	-50%	$ (500)
52-00-653	Small Tools Supplies	$ 150	$ 150	$ 150	0%	$ -
52-00-655	Fuel Supplies	$ 500	$ 200	$ 250	25%	$ 50
	Total Supplies	$ 3,650	$ 5,350	$ 11,150	108%	$ 5,800
(Capital)						
52-00-840-1	New SCADA Communications	$ -	$ -	$ 100,000	100%	$ 100,000
	Total Capital	$ -	$ -	$ 100,000	100%	$ 100,000
(Other Expenditures/Debt Services)						
52-00-929	Miscellaneous	$ 500	$ 100	$ 250	150%	$ 150
52-00-999-3	Inter Fund Transfer (Out)	$ -	$ -	$ -	0%	$ -
	Total Expenditures/Debt	$ 500	$ 100	$ 250	100%	$ 150
Total Sewer Expenses		**$ 451,250**	**$ 408,800**	**$ 600,300**	**47%**	**$ 191,500**

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

SEWER FUND (52) ESTIMATED BANK SUMMARY

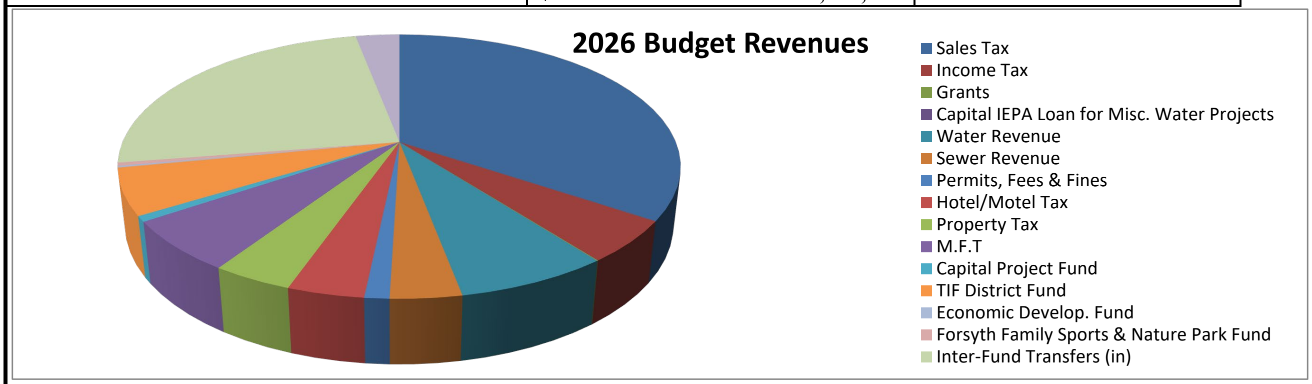
GAAP Ending Fund Balance for 2024:	$ 471,405.15

Projected Revenues for 2025:	Projected Expenses for 2025:	Estimated End Balance for 12/31/2025:	Anticipated Revenues for 2026:	Proposed Expenses for 2026:	Estimated End Balance for 12/31/2026:	Estimated Variance between 12/31/2025 & 12/31/2026:
$ 437,650.00	$ 408,800.00	$ 500,255.15	$ 603,850.00	$ 600,300.00	$ 503,805.15	$ 3,550.00

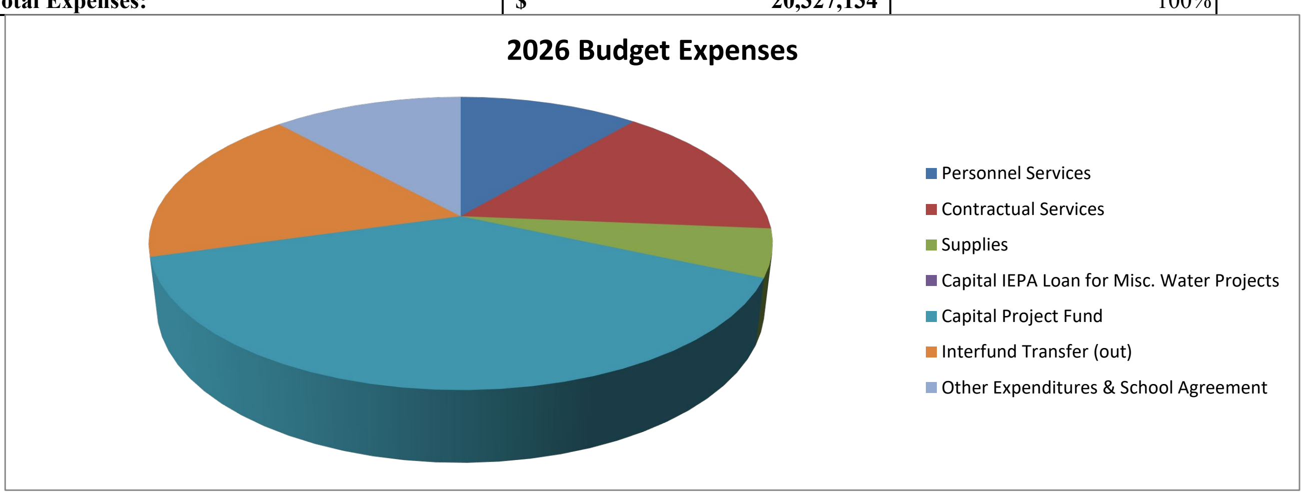
Sewer Fund (52)		
Code Number:	**Code Number Name:**	**Code Description:**
52-00-362	Sewer Revenue	Monthly Water Revenues billed from water billing-On 09/16/2025 the board approved to increase the water and sewer rates based upon the water and sewer rate study. This increase will go into effect 01/01/2026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

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

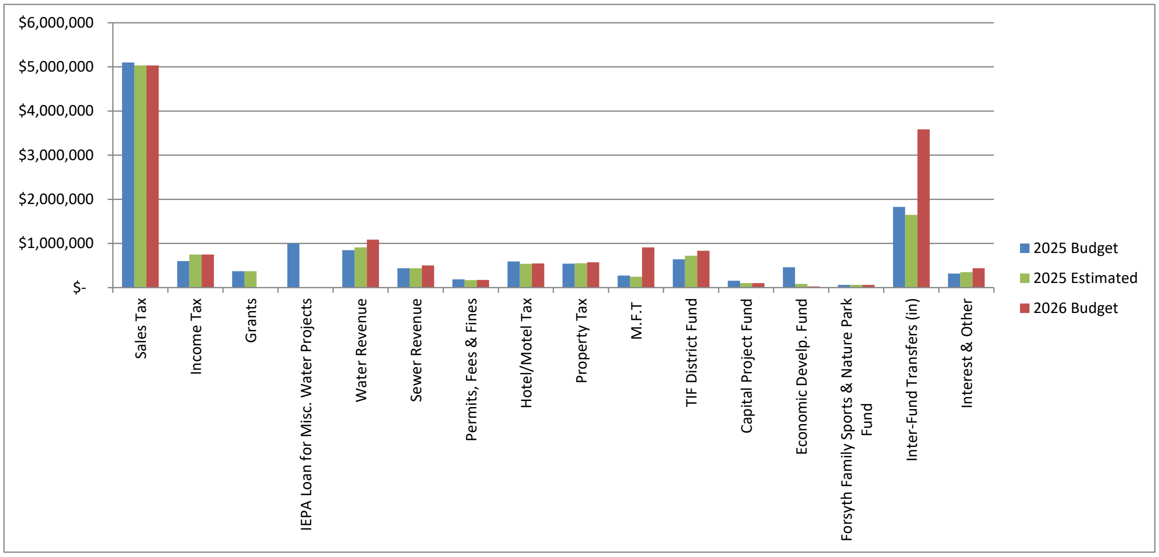
		2026 Budget Revenues		
1	Sales Tax	$	5,034,000	34.41%
2	Income Tax	$	750,000	5.13%
3	Grants	$	7,000	0.05%
4	Capital IEPA Loan for Misc. Water Projects	$	-	0.00%
5	Water Revenue	$	1,088,400	7.44%
6	Sewer Revenue	$	503,850	3.44%
7	Permits, Fees & Fines	$	175,100	1.20%
8	Hotel/Motel Tax	$	545,000	3.73%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



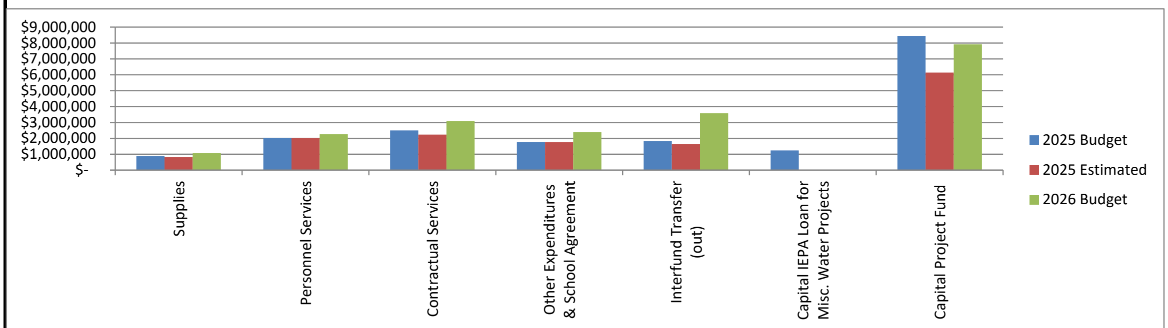
		2026 Budget Expenses		
1	Personnel Services	$	2,263,550	11.14%
2	Contractual Services	$	3,094,175	15.22%
3	Supplies	$	1,070,700	5.27%
4	Capital IEPA Loan for Misc. Water Projects	$	-	0.00%
5	Capital Project Fund	$	7,919,800	38.96%
6	Interfund Transfer (out)	$	3,584,809	17.64%
7	Other Expenditures & School Agreement	$	2,394,100	11.78%
Total Expenses:		**$**	**20,327,134**	100%



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



				2025 Estimated	2025 Estimated
Budget Expenses	**2025**	**2025**	**2026**	**2026 Budget**	**2026 Budget**
	Budget	**Estimated**	**Budget**	**% Change**	**$ Change**
Supplies	$ 878,300	$ 808,750	$ 1,070,700	32%	$ 261,950
Personnel Services	$ 2,032,870	$ 2,010,140	$ 2,263,550	13%	$ 253,410
Contractual Services	$ 2,490,175	$ 2,236,755	$ 3,094,175	38%	$ 857,420
Other Expenditures & School Agreement	$ 1,777,340	$ 1,757,787	$ 2,394,100	36%	$ 636,313
Interfund Transfer (out)	$ 1,830,000	$ 1,650,400	$ 3,584,809	117%	$ 1,934,409
Capital IEPA Loan for Misc. Water Projects	$ 1,230,000	$ -	$ -	0%	$ -
Capital Project Fund	$ 8,444,260	$ 6,130,566	$ 7,919,800	29%	$ 1,789,234
Total Expenses:	**$ 18,682,945**	**$ 14,594,398**	**$ 20,327,134**	**39%**	**$ 5,732,736**



				2025 Estimated	2025 Estimated
Whole Budget Summary	**2025**	**2025**	**2026**	**2026 Budget**	**2026 Budget**
	Budget	**Estimated**	**Budget**	**% Change**	**$ Change**
Total Revenues:	$ 13,415,160	$ 11,975,780	$ 14,630,849	22%	$ 2,655,069
Total Expenses:	$ 18,682,945	$ 14,594,398	$ 20,327,134	39%	$ 5,732,736
Difference:	**$ (5,267,785)**	**$ (2,618,618)**	**$ (5,696,285)**	**118%**	**$ (3,077,667)**

ALL FUNDS ESTIMATED BANK SUMMARY

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

Projected Revenues for 2025:	Projected Expenses for 2025:	Estimated End Balance for 12/31/2025:	Anticipated Revenues for 2026:	Proposed Expenses for 2026:	Estimated End Balance for 12/31/2026:	Estimated Variance between 12/31/2025 & 12/31/2026:
$ 11,975,780.00	$ 14,594,397.51	$ 18,547,247.61	$ 14,630,849.00	$ 20,327,134.00	$ 12,850,962.61	$ (5,696,285.00)

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

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

(Expenses)	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
General	$ 5,186,985	$ 4,906,922	$ 9,373,934	91%	$ 4,467,012
Hotel-Motel Tax Fund	$ 639,450	$ 640,810	$ 775,950	21%	$ 135,140
M.F.T.	$ 1,103,200.00	$ 37,500.00	$ 1,998,200	5229%	$1,960,700
TIF District Fund	$ 324,100	$ 317,000	$ 899,000	184%	$ 582,000
Capital Project Fund	$ 6,606,060	$ 4,628,066	$ 4,372,600	-6%	$ (255,466)
Economic Develop. Fund	$ 2,230,000	$ 1,650,400	$ 579,600	100%	$ (1,070,800)
Forsyth Family Sports & Nature Park Fund	$ 1,060,000	$ 960,000	$ 500,000	-48%	$ (460,000)
Water	$ 1,081,900	$ 1,044,900	$ 1,227,550	17%	$ 182,650
Sewer	$ 451,250	$ 408,800	$ 600,300	47%	$ 191,500
Totals	**$ 18,682,945**	**$ 14,594,398**	**$ 20,327,134**	**39%**	**$ 5,732,736**

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

(Summary Chart)	2025 Budget	2025 Estimated	2026 Budget	2025 Estimated 2026 Budget % Change	2025 Estimated 2026 Budget $ Change
Total Revenues:	$ 13,415,160	$ 11,975,780	$ 14,630,849	22%	$ 2,655,069
Total Expenses:	$ 18,682,945	$ 14,594,398	$ 20,327,134	39%	$ 5,732,736
Balance:	**$ (5,267,785)**	**$ (2,618,618)**	**$ (5,696,285)**	**118%**	**$ (3,077,667)**