AGENDA
SPECIAL MEETING OF THE BOARD OF TRUSTEES OF THE VILLAGE OF FORSYTH, ILLINOIS
6:30 P.M.
TUESDAY, NOVEMBER 30, 2021
VILLAGE HALL, 301 SOUTH ROUTE 51, FORSYTH, ILLINOIS

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

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.

OLD BUSINESS

1. DISCUSSION AND POTENTIAL ACTION REGARDING 2022 BUDGET (VILLAGE ADMINISTRATOR JILL APPLEBEE, VILLAGE TREASURER RHONDA STEWART)

NEW BUSINESS

None.

ADJOURNMENT

OLD BUSINESS

ITEM 1

VILLAGE OF FORSYTH

2ND DRAFT OF THE

JANUARY - DECEMBER 2022

- OPERATING BUDGET

AND

- 5 YEAR CAPITAL IMPROVEMENT PLAN

HELD ON NOVEMBER 30, 2021

General Funds:	Estimated Ending Balance for 2021	Anticipated Revenues: for 2022	Other Financing Sources Interfund Transfers In for 2022	Estimated Total Funds/Resources Available	Proposed Expenses for 2022	Other Financing Sources Interfund Transfers Out for 2022	Estimated Ending Balance for 2022	Estimated Variance Between Beginning/Ending Balance for 2022
(Depts.:)								
Legislative					$ 105,975.00			
Administration					$ 2,307,450.00	$ 4,391,445.00		
Street					$ 557,550.00			
Park & Recreation					$ 469,900.00			
Library					$ 447,850.00			
General Fund Totals:	**$ 10,444,008.78**	**$ 5,873,000.00**	**$0.00**	**$ 16,317,008.78**	**$ 3,888,725.00**	**$ 4,391,445.00**	**$ 8,036,838.78**	**$ (2,407,170.00)**
6 Months Reserve (less capital & interfund Transfers)							$ 1,944,362.50	
General Fund Total Less Reserve:							$ 6,092,476.28	

Special Revenue Fund:	for 2021	for 2022	for 2022	Available	for 2022	for 2022	for 2022	for 2022
Motor Fuel Tax Totals:	**$ 1,521,680.34**	**$ 203,000.00**	**$0.00**	**$ 1,724,680.34**	**$114,200.00**	**$0.00**	**$ 1,610,480.34**	**$ 88,800.00**
3 Months Reserve (based upon revenues)							$ 50,750.00	
MFT Fund Total Less Reserve:							$ 1,559,730.34	

Special Revenue Fund:	for 2021	for 2022	for 2022	Available	for 2022	for 2022	for 2022	for 2022
Hotel/Motel Tax Fund:	**$ 1,004,723.83**	**$ 252,200.00**	**$0.00**	**$ 1,256,923.83**	**$ 122,400.00**	**$0.00**	**$ 1,134,523.83**	**$ 129,800.00**
No Reserve							$0.00	
Hotel/Motel Tax Fund Total Less Reserve:							$ 1,134,523.83	

Special Revenue Fund:	for 2021	for 2022	for 2022	Available	for 2022	for 2022	for 2022	for 2022
TIF District Fund	**$ 314,800.31**	**$ 249,293.00**	**$0.00**	**$ 564,093.31**	**$ 128,150.00**	**$0.00**	**$ 435,943.31**	**$ 121,143.00**
No Reserve							$0.00	
TIF District Fund Total Less Reserve:							$ 435,943.31	

Special Revenue Fund:	for 2021	for 2022	for 2022	Available	for 2022	for 2022	for 2022	for 2022
Capital Project Fund:	**$ 4,201,910.23**	**$ 611,000.00**	**$ 1,723,445.00**	**$ 6,536,355.23**	**$ 4,110,605.00**	**$0.00**	**$ 2,425,750.23**	**$ (1,776,160.00)**
No Reserve							$0.00	
Capital Project Fund Total Less Reserve:							$ 2,425,750.23	

Special Revenue Fund:	Estimated Ending Balance for 2021	Anticipated Revenues: for 2022	Other Financing Sources Interfund Transfers In for 2022	Estimated Total Funds/Resources Available	Proposed Expenses for 2022	Other Financing Sources Interfund Transfers Out for 2022	Estimated Ending Balance for 2022	Estimated Variance Between Beginning/Ending Balance for 2022
Economic Devel. Fund:	**$ 1,517,078.79**	**$ 3,000.00**	**$250,000.00**	**$ 1,770,078.79**	**$0.00**	**$0.00**	**$ 1,770,078.79**	**$ 253,000.00**
No Reserve							$0.00	
Economic Devel. Fund Total Less Reserve:							$ 1,770,078.79	

Special Revenue Fund:	for 2021	for 2022	for 2022	Available	for 2022	for 2022	for 2022	for 2022
Fund	**$ 236,575.00**	**$ 236,775.00**	**$0.00**	**$ 473,350.00**	**$0.00**	**$0.00**	**$ 473,350.00**	**$ 236,775.00**
No Reserve							$0.00	
ARPA Fund Total Less Reserve:							$ 473,350.00	

Special Revenue Fund:	for 2021	for 2022	for 2022	Available	for 2022	for 2022	for 2022	for 2022
Forsyth Family Sports & Nature Park Fund	**$ -**	**$ 403,000.00**	**$1,628,000.00**	**$ 2,031,000.00**	**$1,628,000.00**	**$0.00**	**$ 403,000.00**	**$ 403,000.00**
No Reserve							$0.00	
FFSNP Fund Total Less Reserve:							$ 403,000.00	

Enterprise Fund:	for 2021	for 2022	for 2022	Available	for 2022	for 2022	for 2022	for 2022
Water	**$ 274,776.75**	**$ 497,200.00**	**$ 1,370,000.00**	**$ 2,141,976.75**	**$ 2,006,700.00**	**$ 580,000.00**	**$ (444,723.25)**	**$ (719,500.00)**
Water 3 Months Reserve (less capital & IEPA loan payments)							$ 159,175.00	
Water Fund Total Less Reserve:							$ (603,898.25)	

Enterprise Fund:	for 2021	for 2022	for 2022	Available	for 2022	for 2022	for 2022	for 2022
Sewer	**$ 441,298.83**	**$ 324,250.00**	**$0.00**	**$ 765,548.83**	**$ 341,420.00**	**$ -**	**$ 424,128.83**	**$ (17,170.00)**
Sewer 3 Months Reserve (less capital)							$ 85,355.00	
Sewer Fund Total Less Reserve:							$ 338,773.83	

	Estimated Ending Balance for 2021	Anticipated Revenues: for 2022	Other Financing Sources Interfund Transfers In for 2022	Estimated Total Funds/Resources Available	Proposed Expenses for 2022	Other Financing Sources Interfund Transfers Out for 2022	Estimated Ending Balance for 2022	Estimated Variance Between Beginning/Ending Balance for 2022
All Funds Total:	**$ 19,956,852.86**	**$ 8,652,718.00**	**$4,971,445.00**	**$ 33,581,015.86**	**$ 12,340,200.00**	**$ 4,971,445.00**	**$ 16,269,370.86**	**$ (3,687,482.00)**
Less Reserves:							$ 2,239,642.50	
All Funds Total Less Reserves:							$ 14,029,728.36	

	Transfer To General Fund:	Transfer To Motor Fuel Fund:	Transfer To Hotel/Motel Fund:	Transfer To TIF District Fund:	Transfer To Capital Project Fund:	Transfer To Economic Devel. Fund:	Transfer To American Rescue Plan Act Fund:	Transfer To Forsyth Family Sports & Nature Park Fund	Transfer To Water Fund:	Transfer To Sewer Fund:	Total:
Transfer From General Fund:	$0	$0	$0	$0	$ 1,143,445	$ 250,000	$ -	$ 1,628,000	$ 1,370,000	$0	$ 4,391,445
Transfer From Motor Fuel Fund:	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer From Hotel/Motel Fund:	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer From TIF District Fund:	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer From Capital Project Fund:	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer From Economic Devel. Fund:	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer From American Rescue Plan Act Fund	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Family Sports & Nature Park Fund	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer From Water Fund:	$0	$0	$0	$0	$ 580,000	$0	$0	$0	$0	$0	$ 580,000
Transfer From Sewer Fund:	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$ -
Total:	$0	$0	$0	$0	**$ 1,723,445**	**$ 250,000**	**$0**	**$ 1,628,000**	**$ 1,370,000**	$0	**$ 4,971,445**

5 - Year Capital Improvement Plan (2022 - 2026)

Dept	Project Description	2022	2023	2024	2025	2026
Administration						
Total Administration Projects		**$ -**				

Dept	Project Description	2022	2023	2024	2025	2026
Streets	Truck purchase	$ 30,000	$ 30,000	$ 30,000	$ 30,000	
Streets	Dump Truck	$ 40,000				
Streets	Tractor	$ 25,000				
Streets	Backhoe Claw Attachment	$ 6,000				
Streets	Pole Shed		$ 125,000			
Streets	New Salt Dome		$ 65,000			
Streets	Akers Dr &Home Ave. Rehabilitation (design eng & bidding services)	$ 34,000				
Streets	Akers Dr &Home Ave. Rehabilitation (Construction & Observation)	$ 368,000				
Streets	Avalon Blvd Reconstruction (design eng & bidding services)	$ 29,000				
Streets	Avalon Blvd Reconstruction (construction & observation)	$ 266,000				
Streets	Woodland Hills Rehabilitation (design eng & bidding services)	$ 79,200	$ 19,800			
Streets	Woodland Hills Rehabilitation (construction & observation)		$ 1,086,000			
Streets	Hickory Point Estates Rehabilitation (design eng & bidding services)		$ 59,200	$ 14,800		
Streets	Hickory Point Estates Rehabilitation (construction & observation)			$ 814,000		
Streets	Stevens Creek Estates Rehabilitation (design eng & bidding services)			$ 64,800	$ 16,200	
Streets	Stevens Creek Estates Rehabilitation (construction & observation)				$ 882,000	
Streets	Colonial Manor, Moon, Cypress, Ponderosa & Magnolia Rehabilitation (design eng & bidding services)				$ 44,000	$ 11,000
Streets	Colonial Manor, Moon,Cypress, Ponderosa &Magnolia Rehabilitation (Construction & Observation)					$ 603,000
Streets	Schroll Pointe Pavement Maintenance (design eng & bidding services) carry over from 2021	$ 1,700				
Streets	Schroll Pointe Pavement Maintenance (construction & observation) carry over from 2021	$ 135,000				
Streets	Greenbrier SubD Rehabilitation (design eng & bidding services) carry over from 2021	$ 27,000				
Streets	Greenbrier SubD Rehabilitation (construction & observation) carry over from 2021	$ 1,005,000				
Streets	Annual Pavement Maintenance Program (design eng & bidding services)	$ 38,000	$ 27,000	$ 29,500	$ 27,000	$ 28,500
Streets	Annual Pavement Maintenance Program (construction & observation)	$ 288,000	$ 241,000	$ 348,000	$ 290,000	$ 296,000
Streets	Annual Pavement Rehabilitation Program (design eng)					$ 67,500
Total Street Projects		**$ 2,371,900**	**$ 1,653,000**	**$ 1,301,100**	**$ 1,289,200**	**$ 1,006,000**

5 - Year Capital Improvement Plan (2022 - 2026)

Dept	Project Description	2022	2023	2024	2025	2026
Parks	Mower Replacement	$ 30,000	$ 30,000			
Parks	Golf Cart/Gator	$ 20,000	$ 20,000			
Parks	Trailer	$ 5,000				
Parks	Park Trail Restoration, Sealcoat & Repairs	$ 75,000				
Parks	Trail Lighting Hundley/Shadow Ridge	$ 35,000				
Parks	N. Hundley to end of W. Forsyth Parkway Trail Lights	$ 35,000				
Parks	Veteran's Pavilion Pond Outfall Repairs (design eng. & bidding services)	$ 2,500				
Parks	Veteran's Pavilion Pond Outfall Repairs (construction & observation)	$ 45,000				
Parks	Parking Lots A,B,C & D Surface Maintenance (design eng. & bidding services)	$ 7,500				
Parks	Parking Lots A,B,C & D Surface Maintenance (construction & observation	$ 67,500				
Parks	Maroa-Forsyth Grade School Bike Path (land acquisition, design eng & bidding services)	$ 41,075				
Parks	Maroa-Forsyth Grade School Bike Path (construction & observation)	$ 160,530				
Total Park Projects		**$ 524,105**	**$ 50,000**	**$0**	**$0**	**$0**

Dept	Project Description	2022	2023	2024	2025	2026
Library	Exterior Library/comm Bldg	$ 110,000				
Library	Book Drop		$ 5,000			
Total Library Projects		**$110,000**	**$ 5,000**	**$0**	**$0**	**$0**
	Total General Fund	**$ 3,006,005**	**$ 1,708,000**	**$ 1,301,100**	**$ 1,289,200**	**$ 1,006,000**

5 - Year Capital Improvement Plan (2022 - 2026)

Dept	Project Description	2022	2023	2024	2025	2026
MFT	Moon & Elwood Street Sidewalk Improvements (design eng. & bidding services)	$ 32,200	$ 8,050			
MFT	Moon & Elwood Street Sidewalk Improvements (construction & observation)		$ 53,350			
MFT	Barnett Ave. Reconstruction (design eng & bidding services)	$ 82,000	$ 65,600	$ 16,400		
MFT	Barnett Ave. Reconstruction (construction & observation)			$ 451,200		
Total MFT Projects		**$ 114,200**	**$ 127,000**	**$ 467,600**	**$0**	**$0**

Dept	Project Description	2022	2023	2024	2025	2026
Hotel/Motel	Disc Golf Course Updates	$ 5,000				
Hotel/Motel	D # 1 & #2 Misc Updates/Changes	$ 10,000				
Total Hotel/Motel Projects		**$ 15,000**	**$0**	**$0**	**$0**	**$0**

Dept	Project Description	2022	2023	2024	2025	2026
ARPA/Water	Water Towers, Ground Storage Tank, Aerator, Claricone Clarifiers & Filter Maintenance (bidding services, construction & observation)		$ 473,150			
Total American Rescue Plan Act Projects		**$0**	**$473,150**	**$0**	**$0**	**$0**

Dept	Project Description	2022	2023	2024	2025	2026
Parks	Sports Nature Park OSLAD (design eng. & bidding services)	$ 40,000				
Parks	Sports Nature Park OSLAD (construction & observation)	$ 1,588,000				
Total Sports & Nature Park Projects		**$1,628,000**	**$0**	**$0**	**$0**	**$0**

5 - Year Capital Improvement Plan (2022 - 2026)

Dept	Project Description	2022	2023	2024	2025	2026
Water	Auto Transfer Switch Gen		$ 45,000			
Water	Well 7 & Raw Water Main Extension (design, permitting & IEPA loan app. services)	$ 15,000				
Water	Well 7 & Raw Water Main Extension (legal for easements, permits, etc.)	$ 15,600				
Water	Well 7 & Raw Water Main Extension (bidding services, construction & observation)	$ 860,000				
Water	Akers Dr. Water Main Replacement (design, permitting & bidding services)	$ 10,000				
Water	Akers Dr. Water Main Replacement (construction & observation)	$ 85,000				
Water	300-500 gpm pump (contingency plan)	$ 25,000				
Water	Water Towers, Ground Storage Tank, Aerator, Claricone Clarifiers & Filter Maintenance (design, permitting & IEPA loan app. services)	$ 78,400	$ 19,600			
Water	Water Towers, Ground Storage Tank, Aerator, Claricone Clarifiers & Filter Maintenance (other professional services legal for easements, permits etc.)	$ 15,600	$ 15,600			
Water/ARPA	Water Towers, Ground Storage Tank, Aerator, Claricone Clarifiers & Filter Maintenance (bidding services, construction & observation)	$ -	$ 362,050	$ 800,000		
Water	Lead Services Line Inventory & Replacement (design, permitting & IEPA loan appl. services)			$ 88,800	$ 22,200	
Water	Lead Services Line Inventory & Replacement (other professional services legal for easements, permits, etc.)			$ 15,600	$ 15,600	
Water	Lead Services Line Inventory & Replacement (bidding services, construction & observation)				$ 460,500	$ 460,500
Water	Undersized Water Main Replacement (design, permitting & IEPA loan appl. Services)			$ 153,600	$ 38,400	
Water	Undersized Water Main Replacement (other professional services legal for easements, permits & etc.)			$ 15,600	$ 15,600	
Water	Undersized Water Main Replacement (bidding services, construction & observation)				$ 797,500	$ 797,500
Water	Liquid Chlorine Feed at Water Treatment Plant (permitting & bidding services)					$ 5,000
Water	Liquid Chlorine Feed at Water Treatment Plant (construction & observation)					$ 65,000
Total Water Projects		**$1,104,600**	**$ 442,250**	**$1,073,600**	**$1,349,800**	**$1,328,000**

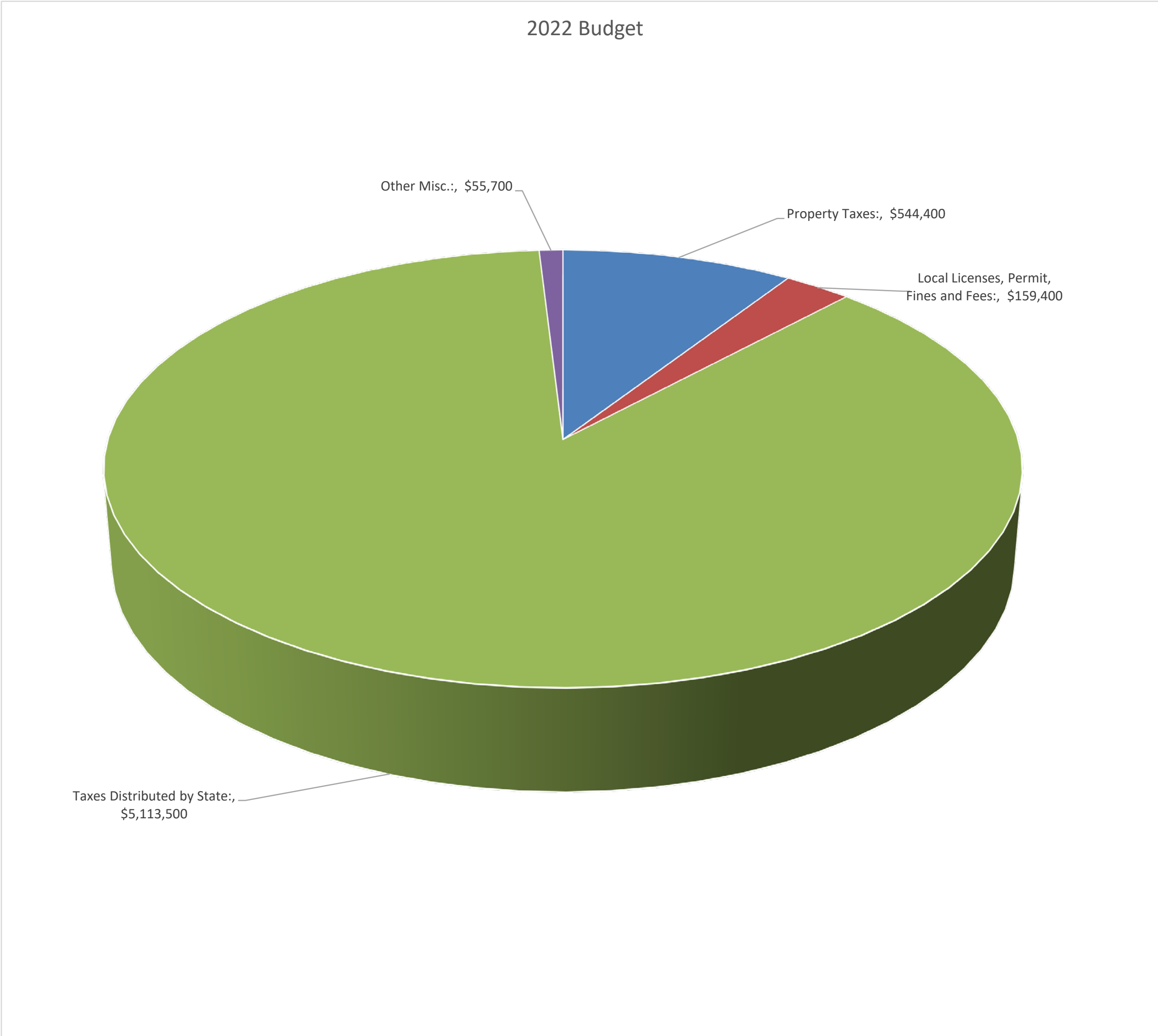
Dept	Project Description	2022	2023	2024	2025	2026
Sewer						
Total Sewer Projects		**$0**	**$0**	**$0**	**$0**	**$0**

	2022	2023	2024	2025	2026
TOTAL OF ALL CAPITAL:	$ 5,867,805	$ 2,750,400	$ 2,842,300	$ 2,639,000	$ 2,334,000

Green highlighted items are suggested by Dept Head
Blue highlighted items are suggested by Chastain & Dept Head

General Fund (01)						
	Revenues:				**2021 Estimated**	**2021 Estimated**
Account		**2021**	**2021**	**2022**	**2022 Budget**	**2022 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
01-00-311-1	Property Tax Corporate	$ 217,300	$ 217,300	$ 217,300	0%	$ -
01-00-311-2	Property Tax Police	$ 93,100	$ 93,100	$ 93,100	0%	$ -
01-00-311-3	Property Tax FICA	$ 10,600	$ 10,600	$ 10,600	0%	$ -
01-00-311-4	Property Tax Audit	$ 15,000	$ 15,000	$ 15,000	0%	$ -
01-00-311-5	Property Tax Insurance	$ 34,000	$ 34,000	$ 34,000	0%	$ -
01-00-311-6	Property Tax IMRF	$ 15,400	$ 15,400	$ 15,400	0%	$ -
01-00-311-7	Property Tax Street Lighting	$ 50,000	$ 50,000	$ 50,000	0%	$ -
01-00-311-8	Property Tax Unemployment	$ 2,000	$ 2,000	$ 2,000	0%	$ -
01-00-321	Liquor License	$ 30,500	$ 27,500	$ 27,500	0%	$ -
01-00-325	Franchise Fees	$ 100,000	$ 99,500	$ 100,000	1%	$ 500
01-00-331	Building Permit Fees	$ 5,000	$ 5,000	$ 5,000	0%	$ -
01-00-336	Land Disturbance Permit Fees	$ 200	$ 100	$ 200	100%	$ 100
01-00-339	Other Permit/Administrative Fees	$ 1,000	$ 1,000	$ 1,000	0%	$ -
01-00-341	State Income Tax	$ 320,000	$ 450,000	$ 450,000	0%	$ -
01-00-342	Replacement Tax	$ 2,000	$ 4,500	$ 4,500	0%	$ -
01-00-344	Grants	$ 308,000	$ 308,000	$ 7,000	-98%	$ (301,000)
01-00-345	Sales Tax	$ 2,200,000	$ 2,500,000	$ 2,500,000	0%	$ -
01-00-345-1	Non Home Rule Sales Tax	$ 920,000	$ 1,003,500	$ 1,003,500	0%	$ -
01-00-345-2	Non Home Rule Sales Tax (School)	$ 920,000	$ 1,003,500	$ 1,003,500	0%	$ -
01-00-345-3	Sales Tax-Local Use	$ 130,000	$ 145,000	$ 145,000	0%	$ -
01-00-346	Road & Bridge Tax	$ 105,000	$ 107,000	$ 107,000	0%	$ -
01-00-359	Other Fines	$ -	$ 300	$ -	-100%	$ (300)
01-00-360	Electrical Inspection Fees	$ 1,000	$ 450	$ 1,000	122%	$ 550
01-00-374	Plan Review Fees	$ 3,000	$ 6,200	$ 6,200	0%	$ -
01-00-375	Library Fines/Fees	$ 2,800	$ 2,500	$ 2,500	0%	$ -
01-00-381	Interest Income	$ 60,000	$ 6,200	$ 6,200	0%	$ -
01-00-382-2	Diamond Rental Fees	$ 14,000	$ 11,500	$ 11,500	0%	$ -
01-00-382-3	Comm. Room Rental Fees	$ 5,000	$ 4,300	$ 4,500	5%	$ 200
01-00-383	Donations	$ -	$ 450	$ -	-100%	$ (450)
01-00-385	Forsyth Family Fest	$ 4,500	$ -	$ 4,500	100%	$ 4,500
01-00-387	Farm Income	$ 38,000	$ 36,000	$ 38,000	6%	$ 2,000
01-00-389	Miscellaneous Income	$ 10,000	$ 18,000	$ 7,000	-61%	$ (11,000)
	Total GF Revenues:	**$ 5,617,400**	**$ 6,177,900**	**$ 5,873,000**	**-5%**	$ (304,900)

	2019	2020
Total General Fund Revenues for the prior two years:	$ 5,903,385	$ 5,765,022



	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
Property Taxes:	$ 542,400	$ 544,400	$ 544,400	0%	$ -
Local Licenses, Permit, Fines and Fees:	$ 162,500	$ 158,350	$ 159,400	1%	$ 1,050
Taxes Distributed by State:	$ 4,800,000	$ 5,414,500	$ 5,113,500	-6%	$ (301,000)
Other Misc.:	$ 112,500	$ 60,650	$ 55,700	-8%	$ (4,950)
	$ 5,617,400	**$ 6,177,900**	**$ 5,873,000**	-5%	$ (304,900)

	2019	2020
Total General Fund Revenues for the prior two years:	$ 5,903,385	$ 5,765,022

General Fund Revenues

Code Number:	Code Number Name:	Code Description:
01-00-311-1	Property Tax Corporate	Property Tax Levy
01-00-311-2	Property Tax Police	Property Tax Levy
01-00-311-3	Property Tax FICA	Property Tax Levy
01-00-311-4	Property Tax Audit	Property Tax Levy
01-00-311-5	Property Tax Insurance	Property Tax Levy
01-00-311-6	Property Tax IMRF	Property Tax Levy
01-00-311-7	Property Tax Street Lighting	Property Tax Levy
01-00-311-8	Property Tax Unemployment	Property Tax Levy
01-00-321	Liquor License	Yearly Liquor License Fees
01-00-325	Franchise Fees	Franchise Fees
01-00-331	Building Permit Fees	Building Permit Fees
01-00-336	Land Disturbance Permit Fees	Land Disturbance Permit Fees
01-00-339	Other Permit/Administrative Fees	Other Permit; variances, map amendments, door to door sales and Administrative Fees
01-00-341	State Income Tax	State Income Tax
01-00-342	Replacement Tax	Replacement Tax
01-00-344	Grants	Various Grants from State, Federal or Local County
01-00-345	Sales Tax	1% Sales Taxes
01-00-345-1	Non Home Rule Sales Tax	0.50% Non Home Rule Sales Tax
01-00-345-2	Non Home Rule Sales Tax (School)	0.50% Non Home Rule Sales Tax (School)
01-00-345-3	Sales Tax-Local Use	Sales Tax-Local Use
01-00-346	Road & Bridge Tax	Road & Bridge Tax; village does not levy but is included in with property taxes
01-00-359	Other Fines	Ordnance violations
01-00-360	Electrical Inspection Fees	Electrical Inspection Fees reimbursed by developers/business
01-00-374	Plan Review Fees	Plan Review Fees reimbursed by developers/business
01-00-375	Library Fines/Fees	Library Fees/Fines
01-00-381	Interest Income	Bank Interest Income
01-00-382-2	Diamond Rental Fees	Diamond Rental Fees; (M/F school $10,500 7/15/18 to 12/31/23),(FYL $100 plus prep fees 4/1/20 to 03/31/22)
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)
01-00-387	Farm Income	Farm Income (prairie winds farm land)
01-00-389	Miscellaneous Income	idot traffic signal ($500 x4 = $2,000), cannabis tax ($300 X 12 =$3,600) misc. ($1,400)

LEGISLATIVE DEPARTMENT

The Legislative Department is composed of the Village Board, the Planning and Zoning Commission, Tree Board, Library Committee, and any ad hoc committees 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)				**2021 Estimated**	**2021 Estimated**
Account		**2021**	**2021**	**2022**	**2022 Budget**	**2022 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)						
01-10-552	Telephone Services	$ 660	$ 155	$ -	-100%	$ (155)
01-10-554	Printing Services	$ 350	$ 300	$ 300	0%	$ -
01-10-560	Professional Development	$ 275	$ 275	$ 275	0%	$ -
	Total Contractual	$ 1,285	$ 730	$ 575	-21%	$ (155)
(Other Expenditures)						
01-10-913	Promotional	$ 25,900	$ 25,000	$ 25,900	4%	$ 900
01-10-914	Family Fest	$ 42,000	$ 13,000	$ 45,000	246%	$ 32,000
01-10-917	Activities & Events	$ 4,000	$ 4,000	$ 6,000	50%	$ 2,000
01-10-918-1	Economic Development Corporation (EDC)	$ 7,500	$ 7,500	$ 7,500	0%	$ -
01-10-929	Miscellaneous Expenses	$ 1,000	$ 550	$ 1,500	173%	$ 950
	Total Other Expenditures	$ 80,400	$ 50,050	$ 85,900	72%	$ 35,850
Total Legislative Expense:		**$ 101,185**	**$ 70,280**	**$ 105,975**	51%	$ 35,695

	2019	2020
Total Legislative Department Expenses for the prior two years:	$ 89,041	$ 76,668

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 2022 (180 days before new brd takes office)
01-10-552	Telephone Services	Mayor phone service (no long have as of May 2021)
01-10-554	Printing Services	Business cards $30 x 1, Name Plates $50 x 1, misc. $220
01-10-560	Professional Development	Trustees + Mayor mtg expenses IML and Decatur chamber membership dues $275
01-10-913	Promotional	Clean up week $14,600, car rebates $2,400, bus $7,600, retirement plaques $100 each, entrance sign agreement $100 and misc. $1,100
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 ($1,500), Ad for Community Rummage Sale $100, Xmas Tree Lighting ($3,500) , misc. events ($900)
01-10-918-1	Economic Development Corporation (EDC)	EDC Contribution
01-10-929	Miscellaneous Expenses	Holiday gift $400, sympathy flowers, cards $400, Misc. $700

ADMINISTRATION DEPARTMENT

The Administration Department is composed of the following employees: Village Administrator (full time), Village Clerk (part time), Village Treasurer (full time), Community & Economic Development Coordinator (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 many 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 Community & Economic Development Coordinator over sees the Village of Forsyth Development Ordinance and Economic Development. The Coordinator attends Village Board Meetings and Planning and Zoning meetings

The Administrative Assistant is a clerical employee responsible for secretarial work for the Administrator, Public Works Director, Village Clerk, Treasurer 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)				**2021 Estimated**	**2021 Estimated**
Account		**2021**	**2021**	**2022**	**2022 Budget**	**2022 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Personnel Services)						
01-11-421	Salaries-Regular	$ 273,900	$ 250,000	$ 294,000	18%	$ 44,000
01-11-423	Salaries-Overtime	$ -	$ 1,000	$ 1,500	50%	$ 500
01-11-451	Health/Dental/Vision Insurance	$ 47,100	$ 44,000	$ 60,000	36%	$ 16,000
01-11-453	Unemployment Insurance	$ -	$ 1,075	$ -	-100%	$ (1,075)
01-11-461	FICA Contribution	$ 21,000	$ 20,000	$ 22,400	12%	$ 2,400
01-11-462	IMRF Contribution	$ 32,700	$ 29,000	$ 29,200	1%	$ 200
01-11-471	Uniform Allowance	$ -	$ 1,000	$ 500	-50%	$ (500)
	Total Personnel	$ 374,700	$ 346,075	$ 407,600	18%	$ 61,525
(Contractual Services)						
01-11-511	Building Maintenance Services	$ 2,150	$ 1,500	$ 43,000	2767%	$ 41,500
01-11-512	Equipment Lease/ Maintenance Services	$ 6,150	$ 4,700	$ 4,700	0%	$ -
01-11-531	Accounting Services	$ 24,000	$ 24,000	$ 24,500	2%	$ 500
01-11-532	Engineering Services	$ 40,000	$ 69,000	$ 50,000	-28%	$ (19,000)
01-11-533	Legal Services	$ 40,000	$ 38,000	$ 40,000	5%	$ 2,000
01-11-535	Deputy Contract Services	$ 550,000	$ 550,000	$ 514,650	-6%	$ (35,350)
01-11-537	IT Services	$ 20,400	$ 21,000	$ 20,000	-5%	$ (1,000)
01-11-547	Electrical Inspections Services	$ 1,000	$ 450	$ 1,000	122%	$ 550
01-11-549	Other Professional Services	$ 44,200	$ 29,200	$ 59,900	105%	$ 30,700
01-11-549-1	Village Hall Newsletter Services	$ 38,000	$ 1,600	$ 2,000	25%	$ 400
01-11-551	Postage Services	$ 2,000	$ 2,000	$ 2,100	5%	$ 100
01-11-552	Telephone/Internet Services	$ 2,700	$ 2,700	$ 2,700	0%	$ -
01-11-553	Publishing Services	$ 2,500	$ 2,300	$ 2,500	9%	$ 200
01-11-554	Printing Services	$ 2,400	$ 2,000	$ 2,500	25%	$ 500
01-11-556	Codification Services	$ -	$ -	$ 5,000	100%	$ 5,000
01-11-560	Professional Development	$ 10,000	$ 3,750	$ 18,600	396%	$ 14,850
01-11-571	Utilities Services	$ 9,000	$ 7,500	$ 9,000	20%	$ 1,500
01-11-594	Risk Management Contribution Services	$ 80,000	$ 75,600	$ 76,000	1%	$ 400
	Total Contractual	$ 874,500	$ 835,300	$ 878,150	5%	$ 42,850

General Fund (01)						
	Administration (11) continued				**2021 Estimated**	**2021 Estimated**
Account		**2021**	**2021**	**2022**	**2022 Budget**	**2022 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Supplies)						
01-11-611	Building Maintenance Supplies	$ 100	$ 600	$ 700	17%	$ 100
01-11-612	Equipment Maintenance Supplies	$ 100	$ -	$ 100	100%	$ 100
01-11-617	Ground Maintenance Supplies	$ 200	$ -	$ 200	100%	$ 200
01-11-651	Office Supplies/Furniture Supplies	$ 1,500	$ 1,500	$ 11,500	667%	$ 10,000
01-11-651-1	Computer/Equipment Supplies	$ -	$ 3,000	$ 3,000	0%	$ -
01-11-654	Janitorial Supplies	$ 250	$ 400	$ 400	0%	$ -
	Total Supplies	$ 2,150	$ 5,500	$ 15,900	189%	$ 10,400
(Other Expenditures)						
01-11-929	Miscellaneous Expense	$ 2,000	$ 1,000	$ 2,000	100%	$ 1,000
01-11-929-1	Community Room Refunds	$ 300	$ 200	$ 300	50%	$ 100
01-11-999-7	School Agreement	$ 920,000	$ 1,003,500	$ 1,003,500	0%	$ -
	Total Other Expenditures	$ 922,300	$ 1,004,700	$ 1,005,800	0%	$ 1,100
(InterFund Operating Transfer)						
01-11-999-2	Forsyth Family Sports and Nature Park Fund (Out)	$ -	$ -	$ 1,628,000	100%	$ 1,628,000
01-11-999-3	Capital Project Fund (Out)	$ 1,131,469	$ 1,131,469	$ 1,143,445	1%	$ 11,976
01-11-999-4	Economic Develop. Fund (Out)	$ 250,000	$ 250,000	$ 250,000	0%	$ -
01-11-999-5	Water Fund IEPA (Out)	$ 323,232	$ 323,232	$ 1,370,000	324%	$ 1,046,768
	Total InterFund Operating Transfers	$ 1,704,701	$ 1,704,701	$ 4,391,445	158%	$ 2,686,744
Total Administration Expense:		**$ 3,878,351**	**$ 3,896,276**	**$ 6,698,895**	**72%**	**$ 2,802,619**

	2019	2020
Total Administration Department Expenses for the prior two years:	$ 3,733,932	$ 3,851,804

Administration Dept.		
Code Number:	**Code Number Name:**	**Code Description:**
01-11-421	Salaries-Regular	18% wage increases to bring staff up as suggested by administrator, possible 1 additional staff and PW staff works in all departments.
01-11-423	Salaries-Overtime	50% wage increases to bring staff up as suggested by administrator, possible 1 additional staff and PW staff works in all departments.
01-11-451	Health/Dental/Vision Insurance	3% 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 9.86% (2021 was 11.94%)
01-11-471	Uniform Allowance	For logo shirt allowance for office staff
01-11-511	Building Maintenance Services	Village Hall Window(s) replacement and misc repairs ($40,000), Insect control ($300), a/c-furnace repairs ($1,300), generator ck up ($850), misc. ($550) = $43,000
01-11-512	Equipment Lease/ Maintenance Services	Copier lease/copies ($3,600), postage machine meter lease/maint. ($800), fire extinguisher/1st aid box/AED ck up ($300) = $4,700
01-11-531	Accounting Services	Annual audit fee ($24,500)
01-11-532	Engineering Services	Engineering Services
01-11-533	Legal Services	Legal Services
01-11-535	Deputy Contract Services	Annual agreement ($464,613.69), 1 vehicles & equipment ($45,000), repairs/misc. ($5,000) = $514,613.69
01-11-537	IT Services	GIS ($1,500), online business license ($955), locis ($6,000) ,asset program ($500), Backup to cloud ($2,800), it support ($2,800), adobe ($1,400), google ($2,520), & misc. ($1,525 computer issues/set up) =$20,000
01-11-547	Electrical Inspections Services	Electrical inspections for new homes/business/remodels
01-11-549	Other Professional Services	Plan review $19,200,yrly section 125 $1,000, prop tax $3,140,mowing $300, hra&cobra $1,500, irs 720 filing $60, hra benefits $3,000, shredding $300,water/sewer rate study $15,000, classification and compensation study $15,000, ETSB $1,400 = $59,900
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	Filing of Lien releases ($500), p&z mtg ads ($720), bids ($350), budget hearing ad ($60), treasurer report ($245), Job Ads ($500) & other ads ($125) = $2,500
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	Admin $11,800, EDC $3,200, Treasurer $2,000, clerk $500, Admin Asst $100, $1,000 misc.
01-11-571	Utilities Services	Wtr ($,1800), electric ($4,800), gas ($,2400)
01-11-594	Risk Management Contribution Services	1% increase due to adding new equipment (street sweeper, field rack, mowers & etc)
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 ($1,500) and Furniture ($10,000)
01-11-651-1	Computer/Equipment Supplies	Computer ($1,500) / ipad (2 @ $500 each) Purchases/ Equipment Purchases such as 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
01-11-999-7	School Agreement	Non home rule sales tax payment to the school per agreement
01-11-999-2	Forsyth Family Sports and Nature Park Fund (Out)	Interfund Transfer out of General to Forsyth Family Sports & Nature Park (38 fund)
01-11-999-3	Capital Project Fund (Out)	Interfund Transfer out of General, Water, Sewer Fund to Capital fund
01-11-999-4	Economic Develop. Fund (Out)	Interfund Transfer out of General Fund to Economic Development
01-11-999-5	Water Fund IEPA (Out)	Interfund Transfer out of General Fund to Water Fund

PUBLIC WORKS DEPARTMENT

The Public Works Department consists of four separate divisions in the budget, with one (1) Public Works Director/Water Plant Operator (full time), one (1) Building Inspector/Water Plant Operator (full time), and four (4) Public Works Maintenance Technicians (full time) employees. In addition, five (5) Park Technicians (seasonal employees) are hired during the summer. The Street and Park Departments are funded by the general fund; the Water & Sewer Departments each have their own fund. Code Enforcement is also a division of Public Works and is funded from the General Fund.

STREETS:

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

PARKS:

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

WATER:

The Village's first water plant was built in 1966 and was expanded several times at the original location of 145 Shafer. In November of 2006 the present plant at 580 East Cox was completed. The water treatment process involves softening and iron removal. The capacity is 2 million gallons per day and the present average treated is 350,000 gallons per day. Our water comes from 4 different wells located in two different aquifers, the Glassford & the Mahomet. Water usage meters are read and billed every other 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)				2021 Estimated	2021 Estimated
Account		2021	2021	2022	2022 Budget	2022 Budget
Number	Description	Budget	Estimated	Budget	% Change	$ Change
(Personnel Services)						
01-41-421	Salaries-Regular	$ 180,000	$ 175,000	$ 200,000	14%	$ 25,000
01-41-423	Salaries-Overtime	$ 3,800	$ 3,750	$ 5,000	33%	$ 1,250
01-41-451	Health/Dental/Vision Insurance	$ 33,000	$ 37,000	$ 44,900	21%	$ 7,900
01-41-461	FICA Contribution	$ 14,100	$ 13,000	$ 16,000	23%	$ 3,000
01-41-462	IMRF Contribution	$ 20,000	$ 20,000	$ 20,200	1%	$ 200
01-41-471	Uniform Allowance	$ 1,300	$ 800	$ 1,000	25%	$ 200
	Total Personnel	$ 252,200	$ 249,550	$ 287,100	15%	$ 37,550
(Contractual Services)						
01-41-511	Building Maintenance Service	$ 9,500	$ 2,000	$ 25,000	1150%	$ 23,000
01-41-512	Equipment Maintenance Service	$ 10,000	$ 15,000	$ 12,000	-20%	$ (3,000)
01-41-513	Vehicle Maintenance Service	$ 10,000	$ 2,000	$ 5,000	150%	$ 3,000
01-41-514	Street Maintenance Service	$ 37,000	$ 7,500	$ 20,000	167%	$ 12,500
01-41-514-1	Bridge Inspections (hundley 2yrs/weaver 4yrs) Services	$ -	$ -	$ 6,000	100%	$ 6,000
01-41-515	NOI Storm water Maintenance Service	$ 5,000	$ 5,600	$ 5,000	-11%	$ (600)
01-41-515-1	Street Storm Sewer Maintenance Services	$ 8,000	$ 3,000	$ 10,000	100%	$ 7,000
01-41-517	Ground Maintenance Services	$ 10,000	$ 7,500	$ 22,000	193%	$ 14,500
01-41-517-1	Landscaping Trees Services	$ 10,000	$ 5,200	$ 5,000	100%	$ (200)
01-41-518	Sidewalk Maintenance Services	$ 40,000	$ 9,000	$ 12,000	33%	$ 3,000
01-41-532	Engineering Service	$ 2,000	$ 8,000	$ 2,000	-75%	$ (6,000)
01-41-534	Medical Service	$ 200	$ -	$ 200	100%	$ 200
01-41-549	Other Professional Service	$ 4,000	$ 7,000	$ 7,000	0%	$ -
01-41-552	Telephone Services	$ 750	$ 650	$ 750	15%	$ 100
01-41-560	Professional Development	$ 5,000	$ 1,500	$ 4,000	167%	$ 2,500
01-41-571	Utilities Services	$ 12,000	$ 9,000	$ 10,000	11%	$ 1,000
01-41-572	Street Lighting & Repairs Services	$ 72,500	$ 40,000	$ 40,000	0%	$ -
01-41-578	Dumpster Roll Off/Trash Services	$ 3,500	$ 5,000	$ 4,000	-20%	$ (1,000)
01-41-579	Traffic Lights & Repairs Services	$ 15,000	$ 17,500	$ 12,500	-29%	$ (5,000)
	Total Contractual	$ 254,450	$ 145,450	$ 202,450	39%	$ 57,000

General Fund (01)						
	Street (41) continued				2021 Estimated	2021 Estimated
Account		2021	2021	2022	2022 Budget	2022 Budget
Number	Description	Budget	Estimated	Budget	% Change	$ Change
(Supplies)						
01-41-611	Building Maintenance Supplies	$ 250	$ 250	$ 250	0%	$ -
01-41-612	Equipment Maintenance Supplies	$ 3,000	$ 3,000	$ 3,000	0%	$ -
01-41-613	Vehicle Maintenance Supplies	$ 1,000	$ 500	$ 500	0%	$ -
01-41-614	Street Maintenance Supplies	$ 7,000	$ 2,000	$ 5,000	150%	$ 3,000
01-41-615-1	Storm Sewer Maintenance Supplies	$ 1,500	$ 3,000	$ 3,000	0%	$ -
01-41-616	Snow Removal Supplies	$ 12,750	$ 15,200	$ 18,000	18%	$ 2,800
01-41-617	Ground Maintenance Supplies	$ 18,000	$ 5,000	$ 5,000	0%	$ -
01-41-617-1	Landscaping Trees Supplies	$ 2,500	$ -	$ 1,000	100%	$ 1,000
01-41-618	Sidewalk Maintenance Supplies	$ 1,500	$ -	$ 750	100%	$ 750
01-41-651	Office Supplies	$ 500	$ 1,000	$ 1,000	0%	$ -
01-41-651-1	Computers/Equipent Supplies	$ 1,000	$ -	$ 500	100%	$ 500
01-41-652	Operating Supplies	$ 5,500	$ 12,000	$ 12,000	0%	$ -
01-41-653	Small Tools Supplies	$ 2,000	$ 1,500	$ 1,500	0%	$ -
01-41-654	Janitorial Supplies	$ 1,500	$ 3,000	$ 3,000	0%	$ -
01-41-655	Fuel Supplies	$ 8,000	$ 10,000	$ 12,000	20%	$ 2,000
	Total Supplies	$ 66,000	$ 56,450	$ 66,500	18%	$ 10,050
(Other Expenditures)						
01-41-929	Miscellaneous Expense	$ 2,500	$ 2,000	$ 1,500	-25%	$ (500)
	Total Other Expenditures	$ 2,500	$ 2,000	$ 1,500	-25%	$ (500)
Total Street Expense:		**$ 575,150**	**$ 453,450**	**$ 557,550**	**23%**	**$ 104,100**

	2019	2020
Total Street Department Expenses for the prior two years:	$ 411,266	$ 445,994

Street Dept.		
Code Number:	**Code Number Name:**	**Code Description:**
01-41-421	Salaries-Regular	14% wage increases based upon union contract, bring non union staff up as suggested by administrator, seasonal to min. wage and possible 1 additional staff. PW staff works in all departments.
01-41-423	Salaries-Overtime	33% wage increases based upon union contract, bring non union staff up as suggested by administrator, seasonal to min. wage and possible 1 additional staff. PW staff works in all departments.
01-41-451	Health/Dental/Vision Insurance	3% increase and staff change
01-41-461	FICA Contribution	Payroll contribution 7.65%
01-41-462	IMRF Contribution	Payroll contribution 9.86% (2021 was 11.94%)
01-41-471	Uniform Allowance	For safety boots, logo shirt and allowance
01-41-511	Building Maintenance Service	Storage Bays for road material ($20k)
01-41-512	Equipment Maintenance Service	equip getting older
01-41-513	Vehicle Maintenance Service	Repairs & Maintenance made by an outside vendor (oil,tires,lights,breaks)
01-41-514	Street Maint. Service	Village Road Striping (crosswalks, stop bars, etc.) - 10k
01-41-514-1	Bridge Inspections(s) Services	2022 hundley & weaver
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	Sawyer Road drainage ditch reshape 7k
01-41-517	Ground Maintenance Service	Landscaping (3,500), dead tree removal (5,000), misc. (1,500), Salt Dome Fence Repair (12k)
01-41-517-1	Landscaping Service	New Trees (5k)
01-41-518	Sidewalk Maintenance Services	repair Spyglass, Greenbrier, Hundley, misc. (12,000)
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 Services	Phone/cell phone services
01-41-560	Professional Development Services	ipsi-3yr/spray license/new hire?
01-41-571	Utilities Services	Electric, gas, water utilities
01-41-572	Street Lighting & Repair Services	Electric and repairs to street lights
01-41-578	Dumpster Roll Off/Trash Services	Trash services
01-41-579	Traffic Lights & Repairs Services	Electric and repairs to traffic signal lights
01-41-611	Building Maintenance Supplies	Supplies needed for building
01-41-612	Equipment Maintenance Supplies	Supplies needed for equipment
01-41-613	Vehicle Maintenance Supplies	Supplies needed for vehicles
01-41-614	Street Maintenance Supplies	Patching/repairs
01-41-615-1	Street Storm Sewer Maintenance Supplies	emergency repairs/maint - catch basin repairs
01-41-616	Snow Removal Supplies	Salt 180 tons x $85.47=$15,384.60/salt for sidewalks=$2,615.40
01-41-617	Ground Maintenance Supplies	pw bldg. rock
01-41-617-1	Landscaping Trees Supplies	pw bldg./street trees
01-41-618	Sidewalk Maintenance Supplies	Sidewalk repairs
01-41-651	Office supplies	Office supplies
01-41-651-1	Computers/Equipment Supplies	This is to purchase computers/printers/or other type of equipment (do not use for toners)
01-41-652	Operating Supplies	new flags/new decorations
01-41-653	Small Tools Supplies	Tool purchase
01-41-654	Janitorial Suppliers	Janitorial supplies (COVID-19)
01-41-655	Fuel Supplies	Gas price increases
01-41-929	Miscellaneous Expenses	For items not classified elsewhere

General Fund (01)

Account Number	Description	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
	Park (52)					
(Personnel Services)						
01-52-421	Salaries-Regular	$ 90,000	$ 80,000	$ 105,000	31%	$ 25,000
01-52-423	Salaries-Overtime	$ 5,000	$ 7,000	$ 7,500	7%	$ 500
01-52-451	Health/Dental/Vision Insurance	$ 37,100	$ 30,000	$ 57,700	92%	$ 27,700
01-52-461	FICA Contribution	$ 7,500	$ 6,000	$ 8,600	43%	$ 2,600
01-52-462	IMRF Contribution	$ 9,800	$ 9,000	$ 11,100	23%	$ 2,100
01-52-471	Uniform Allowance	$ 250	$ 250	$ 250	0%	$ -
	Total Personnel	$ 149,650	$ 132,250	$ 190,150	44%	$ 57,900
(Contractual Services)						
01-52-511	Building Maintenance Service	$ 3,000	$ 9,000	$ 15,000	67%	$ 6,000
01-52-512	Equipment Maintenance Service	$ 15,000	$ 7,500	$ 8,000	7%	$ 500
01-52-513	Vehicle Maintenance Service	$ 250	$ 250	$ 250	0%	$ -
01-52-517	Ground Maintenance Service	$ 15,000	$ 15,000	$ 30,000	100%	$ 15,000
01-52-517-1	Park Landscaping Service	$ 10,000	$ 2,500	$ 60,000	100%	$ 57,500
01-52-520	Bike Trail Maint. Service	$ 74,000	$ 20,000	$ 20,000	100%	$ -
01-52-534	Medical Service	$ 200	$ -	$ -	100%	$ -
01-52-549	Other Professional Service	$ 40,000	$ 10,000	$ 10,000	0%	$ -
01-52-571	Utilities Services	$ 20,000	$ 12,000	$ 15,000	25%	$ 3,000
01-52-578	Trash Service (Dumpster)	$ 1,750	$ 1,750	$ 3,000	71%	$ 1,250
	Total Contractual	$ 179,200	$ 78,000	$ 161,250	107%	$ 83,250

General Fund (01)						
	Park (52) Continued				**2021 Estimated**	**2021 Estimated**
Account		**2021**	**2021**	**2022**	**2022 Budget**	**2022 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Supplies)						
01-52-611	Building Maintenance Supplies	$ 2,000	$ 2,000	$ 2,000	0%	$ -
01-52-612	Equipment Maintenance Supplies	$ 10,000	$ 10,000	$ 30,000	200%	$ 20,000
01-52-617	Ground Maintenance Supplies	$ 20,000	$ 17,500	$ 33,000	89%	$ 15,500
01-52-617-1	Park Landscaping Supplies	$ 5,000	$ 4,500	$ 20,000	344%	$ 15,500
01-52-620	Bike Path Maintenance Supplies	$ 1,000	$ 500	$ 1,000	100%	$ 500
01-52-652	Operating Supplies	$ 3,500	$ 12,000	$ 10,000	-17%	$ (2,000)
01-52-653	Small Tools Supplies	$ 500	$ 500	$ 500	0%	$ -
01-52-654	Janitorial Supplies	$ 5,000	$ 4,000	$ 4,000	0%	$ -
01-52-655	Fuel Supplies	$ 6,000	$ 7,000	$ 8,000	14%	$ 1,000
	Total Supplies	$ 53,000	$ 58,000	$ 108,500	87%	$ 50,500
(Other Expenditures)						
01-52-810	Land Acquisition	$ 667,000	$ 666,700	$ -	100%	$ (666,700)
01-52-913	Summer Park Programs	$ 5,000	$ 5,000	$ 5,000	0%	$ -
01-52-929	Miscellaneous Expense	$ 5,000	$ 5,000	$ 5,000	0%	$ -
	Total Other Expenditures	$ 677,000	$ 676,700	$ 10,000	-99%	$ (666,700)
Total Park & Recreation Expense:		**$ 1,058,850**	**$ 944,950**	**$ 469,900**	**-50%**	**$ (475,050)**

	2019	2020
Total Park Department Expenses for the prior two years:	$ 227,106	$ 256,470

Park Dept.		
Code Number:	**Code Number Name:**	**Code Description:**
01-52-421	Salaries-Regular	31% wage increases based upon union contract, bring non union staff up as suggested by administrator, seasonal to min. wage and possible 1 additional staff. PW staff works in all departments.
01-52-423	Salaries-Overtime	7% wage increases based upon union contract, bring non union staff up as suggested by administrator, seasonal to min. wage and possible 1 additional staff. PW staff works in all departments.
01-52-451	Health/Dental/Vision Insurance	3% increase (staff change/new)
01-52-461	FICA Contribution	Payroll contribution 7.65%
01-52-462	IMRF Contribution	Payroll contribution 9.86% (2021 was 11.94%)
01-52-471	Uniform Allowance	For safety boots, logo shirt and allowance
01-52-511	Building Maintenance Service	Insect control, a/c-furnance repairs and misc.
01-52-512	Equipment Maintenance Service	tractor, mower, etc. …
01-52-513	Vehicle Maintenance Service	Repairs & Maintenance made by an outside vendor (oil,tires,lights,breaks)
01-52-517	Ground Maintenance Service	New park signs 50k, Pickle Ball west gate 5k, misc. 5k
01-52-517-1	Landscaping Service	Trees big/locust removal 10k, Veterans Pond bank stabilization rip rap (50k)
01-52-520	Bike Trail Maint. Service	Misc. repairs 10k, trail bridge repairs / repaint 10k
01-52-534	Medical Service	Public Works Physical exams or drug testing when needed
01-52-549	Other Professional Service	Services needed by an vendor
01-52-571	Utilities Services	Electric, gas, water utilities
01-52-578	Trash Service (Dumpster)	add for park recycle roll away
01-52-611	Building Maintenance Supplies	Light bulbs, furnace filters, misc.
01-52-612	Equipment Maintenance Supplies	resident & dog drinking fountains 10k, park equip repairs 17k, misc. 3k
01-52-617	Ground Maintenance Supplies	fertilizer,weed preventer, etc. 10k, -- Fields 1,2,3 top dressing 10k -- misc. 5k
01-52-617-1	Park Landscaping Supplies	flowers, mulch 3k - playground mulch/pea gravel/sand 15k - Pickle Ball Benches 2k
01-52-620	Bike Path Maintenance Supplies	misc. repairs
01-52-652	Operating Supplies	misc. supplies
01-52-653	Small Tools Supplies	Tool purchase
01-52-654	Janitorial Supplies	COVID pricing / increased use
01-52-655	Fuel Supplies	Fuel for equipment/vehicles etc.
01-52-810	Land Acquisition	Purchase Land
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: One (1) Library Director (full time), Two (2) Library Technicians (1 full time) and (1-part time), One (1) Youth Services Librarian (part time), Three (3) Library Assistant II (part time) and One (1) Library Assistant I (part time).

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)				**2021 Estimated**	**2021 Estimated**
Account		**2021**	**2021**	**2022**	**2022 Budget**	**2022 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Personnel Services)						
01-53-421	Salaries-Regular	$ 208,700	$ 195,000	$ 222,000	14%	$ 27,000
01-53-423	Salaries-Overtime	$ 1,300	$ 100	$ 1,350	1250%	$ 1,250
01-53-451	Health/Dental/Vision Insurance	$ 32,400	$ 29,000	$ 34,000	17%	$ 5,000
01-53-461	FICA Contribution	$ 16,100	$ 15,000	$ 17,500	17%	$ 2,500
01-53-462	IMRF Contribution	$ 25,100	$ 22,000	$ 22,000	0%	$ -
01-53-471	Uniform Allowance	$ -	$ -	$ 100	100%	$ 100
	Total Personnel	$ 283,600	$ 261,100	$ 296,950	14%	$ 35,850
(Contractual Services)						
01-53-511	Building Maintenance Service	$ 7,500	$ 6,000	$ 5,000	-17%	$ (1,000)
01-53-512	Equipment Lease/Maintenance Service	$ 2,500	$ 2,000	$ 2,500	25%	$ 500
01-53-537	Data Processing Service	$ 11,000	$ 9,500	$ 11,000	16%	$ 1,500
01-53-540	Online Sources Services	$ 10,500	$ 10,500	$ 10,500	0%	$ -
01-53-540-1	Digital Books Services	$ 7,900	$ 3,000	$ 3,000	0%	$ -
01-53-549	Other Professional Service	$ 8,000	$ 7,000	$ 4,000	-43%	$ (3,000)
01-53-551	Postage Services	$ 500	$ 400	$ 500	25%	$ 100
01-53-552	Telephone Services	$ 2,500	$ 2,500	$ 2,500	0%	$ -
01-53-560	Professional Development	$ 2,000	$ 500	$ 2,000	300%	$ 1,500
01-53-571	Utilities Services	$ 18,000	$ 15,000	$ 16,000	7%	$ 1,000
01-53-578	Trash Service (Dumpster)	$ 1,300	$ 1,650	$ 1,700	3%	$ 50
	Total Contractual	$ 71,700	$ 58,050	$ 58,700	1%	$ 650

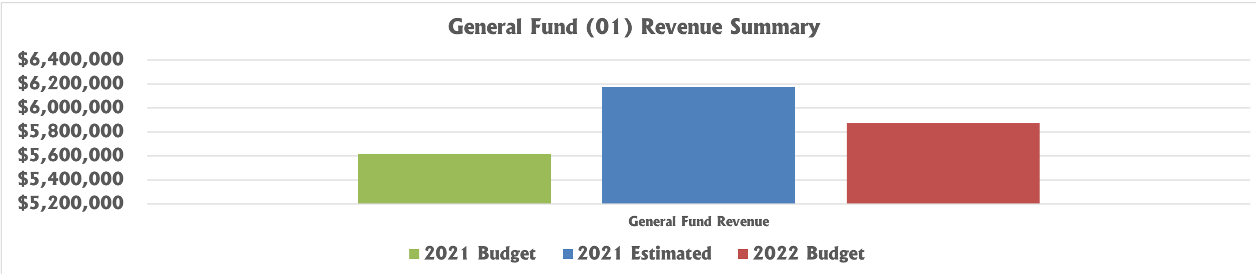
General Fund (01)						
	Library (53) continued				**2021 Estimated**	**2021 Estimated**
Account		**2021**	**2021**	**2022**	**2022 Budget**	**2022 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Supplies)						
01-53-611	Building Maintenance Supplies	$ 500	$ 500	$ 500	0%	$ -
01-53-612	Equipment Maintenance Supplies	$ 1,000	$ 1,000	$ 1,000	0%	$ -
01-53-617	Ground Maintenance Supplies	$ 500	$ 300	$ 500	67%	$ 200
01-53-651	Office Supplies	$ 4,000	$ 3,500	$ 3,500	0%	$ -
01-53-651-1	Computer/Equipment Supplies	$ 4,500	$ 4,500	$ 10,000	122%	$ 5,500
01-53-651-3	Furniture Supplies	$ 1,800	$ 1,800	$ 1,000	100%	$ (800)
01-53-654	Janitorial Supplies	$ 1,500	$ 500	$ 1,000	100%	$ 500
01-53-659	Library Supplies	$ 2,000	$ 600	$ 1,000	67%	$ 400
01-53-671	Books Supplies	$ 35,000	$ 27,000	$ 35,000	30%	$ 8,000
01-53-672	Periodicals Supplies	$ 12,000	$ 10,000	$ 10,500	5%	$ 500
01-53-681	Audio Visual Materials Supplies	$ 9,000	$ 6,000	$ 8,000	33%	$ 2,000
	Total Supplies	$ 71,800	$ 55,700	$ 72,000	29%	$ 16,300
(Other Expenditures)						
01-53-909	Purchases from Donations	$ 3,000	$ 1,000	$ 3,000	200%	$ 2,000
01-53-910	Reimbursement to Other Libraries	$ 200	$ 100	$ 200	100%	$ 100
01-53-912	Library Accessories	$ 1,000	$ 100	$ 1,000	900%	$ 900
01-53-913	Promotional & Programming	$ 15,500	$ 6,000	$ 15,500	158%	$ 9,500
01-53-929	Miscellaneous Expense	$ 500	$ 100	$ 500	400%	$ 400
	Total Other Expenditures	$ 20,200	$ 7,300	$ 20,200	177%	$ 12,900
Total Library Expense:		**$ 447,300**	**$ 382,150**	**$ 447,850**	**17%**	**$ 65,700**
		2019	2020			
	Total Library Department Expenses for the prior two years:	$ 393,396	$ 349,814			

Library Dept.		
Code Number:	**Code Number Name:**	**Code Description:**
01-53-421	Salaries-Regular	3% increase + allowance for new min. wage for one position + minimum wage compression adjustments for three positions (Plan C)
01-53-423	Salaries-Overtime	per Darin - 3% increase
01-53-451	Health/Dental/Vision Insurance	5% added to amount budgeted for 2021
01-53-461	FICA Contribution	use 7.65% for 2022
01-53-462	IMRF Contribution	9.86% Estimated for 2022
01-53-471	Uniform Allowance	For logo shirt allowance for office staff
01-53-511	Building Maintenance Service	This item covers repairs made by an outside vendor (i.e. doors,windows,floors,ac/furnace)
01-53-512	Equipment Lease/Maintenance Service	Leases/repairs on equipment (i.e. copiers/fire extinguishers,1st aid box, AED ck up)
01-53-537	Data Processing Service	IT support, software programs
01-53-540	Online Sources Services	Online Sources for patrons database webpage usage
01-53-540-1	Digital Books Services	Membership fees for Library On the Go and 3M Cloud Library digital
01-53-549	Other Professional Service	Services needed by an vendor
01-53-551	Postage Services	Postage and Postage services
01-53-552	Telephone Services	Phone Services
01-53-560	Professional Development	Yearly membership fees, meetings, and misc. expenses
01-53-571	Utilities Services	Electric, gas, water 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	resident & dog drinking fountains 10k, park equip repairs 17k, misc. 3k
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	Includes the purchase of 8 laptops for use in the library's new instruction program aimed at teaching information literacy through active learning.
01-53-651-3	Furniture Supplies	Small Furniture supplies
01-53-654	Janitorial Supplies	Janitorial supplies (COVID-19)
01-53-659	Library Supplies	Supplies needed for Library
01-53-671	Books Supplies	Purchase of books
01-53-672	Periodicals Supplies	Annual periodicals
01-53-681	Audio Visual Materials Supplies	Purchase of Audio Visuals
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
01-53-929	Miscellaneous Expense	items not classified elsewhere

GENERAL FUND (01) REVENUE SUMMARY

Account Number	Description	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
01-00	General Fund Revenue	$ 5,617,400	$ 6,177,900	$ 5,873,000	-5%	$ (304,900)
	Total Revenues:	**$ 5,617,400**	**$ 6,177,900**	**$ 5,873,000**	-5%	**$ (304,900)**

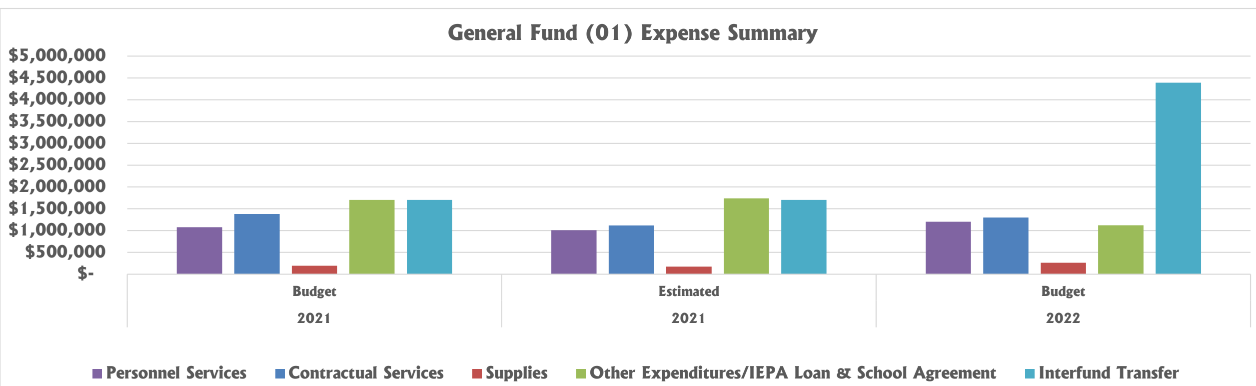
	2019	2020
Total General Fund Revenues for the prior two years:	$ 5,903,385	$ 5,765,022



GENERAL FUND (01) EXPENSE SUMMARY

Account Number	Description	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
01-400	Personnel Services	$ 1,079,650	$ 1,008,475	$ 1,201,300	19%	$ 192,825
01-500	Contractual Services	$ 1,381,135	$ 1,117,530	$ 1,301,125	16%	$ 183,595
01-600	Supplies	$ 192,950	$ 175,650	$ 262,900	50%	$ 87,250
01-900	Other Expenditures/IEPA Loan & School Agreement	$ 1,702,400	$ 1,740,750	$ 1,123,400	-35%	$ (617,350)
01-900	Interfund Transfer	$ 1,704,701	$ 1,704,701	$ 4,391,445	158%	$ 2,686,744
	Total Expenses:	**$ 6,060,836**	**$ 5,747,106**	**$ 8,280,170**	**44%**	**$ 2,533,064**

	2019	2020
Total General Fund Expenses for the prior two years:	$ 4,854,741	$ 4,980,750



GENERAL FUND (01) ESTIMATED BANK SUMMARY

Actual Ending Balance at 12/31/2020:	$ 10,013,214.78

Projected Revenues for 2021:	Projected Expenses for 2021:	Estimated End Balance for 12/31/2021:	Anticipated Revenues for 2022:	Proposed Expenses for 2022:	Estimated End Balance for 12/31/2022:	Estimated Variance between 12/31/2021 & 12/31/2022:
$ 6,177,900.00	$ 5,747,106.00	$ 10,444,008.78	$ 5,873,000.00	$ 8,280,170.00	$ 8,036,838.78	$ (2,407,170.00)

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 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	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
15-00-343	Motor Fuel Tax	$ 200,000	$ 200,000	$ 200,000	0%	$ -
15-00-381	Interest Income	$ 6,000	$ 3,000	$ 3,000	0%	$ -
	Total Motor Fuel Tax Revenues	**$ 206,000**	**$ 203,000**	**$ 203,000**	**-1%**	**$ (3,000)**

	2019	2020
Total Motor Fuel Tax Fund Revenues for the prior two years:	$ 120,131	$ 212,989

Account Number	*(Expenses)* Description	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
15-00-xxx	Moon & Elwood Street Sidewalk Improvements (design eng. & bidding services)	$ -	$ -	$ 32,200.00	0%	$ 32,200.00
15-00-xxx	Barnett Ave. Reconstruction (design eng & bidding services)	$ -	$ -	$ 82,000.00	0%	$ 82,000.00
	Total MFT Expense	**$ -**	**$ -**	**$ 114,200.00**	**0%**	**$ 114,200.00**

	2019	2020
Total Motor Fuel Tax Fund Expenses for the prior two years:	$ -	$ -

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MOTOR FUEL TAX FUND (15) ESTIMATED BANK SUMMARY

Actual Ending Balance at 12/31/2020:	$ 1,318,680.34

Projected Revenues for 2021:	Projected Expenses for 2021:	Estimated End Balance for 12/31/2021:	Anticipated Revenues for 2022:	Proposed Expenses for 2022:	Estimated End Balance for 12/31/2022:	Estimated Variance between 12/31/2021 & 12/31/2022:
$ 203,000.00	$ -	$ 1,521,680.34	$ 203,000.00	$ 114,200.00	$ 1,610,480.34	$ 88,800.00

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Motor Fuel Tax Fund		
Code Number:	**Code Number Name:**	**Code Description:**
15-00-343	Motor Fuel Tax	Monthly Motor Fuel Tax revenues received from the state
15-00-381	Interest Income	Bank Interest Income

Motor Fuel Tax Fund		
Code Number:	**Code Number Name:**	**Code Description:**
15-00-xxx	Moon & Elwood Street Sidewalk Improvements (design eng. & bidding services)	Moon & Elwood Street Sidewalk Improvements (design eng. & bidding services)
15-00-xxx	Barnett Ave. Reconstruction (design eng & bidding services)	Barnett Ave. Reconstruction (design eng & bidding services)

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	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
16-00-314	Hotel/Motel 5% Tax	$ 250,000	$ 245,000	$ 250,000	2%	$ 5,000
16-00-381	Interest Income	$ 4,100	$ 2,000	$ 2,200	10%	$ 200
	Total Revenue	**$ 254,100**	**$ 247,000**	**$ 252,200**	**2%**	**$ 5,200**

	2019	2020
Total Hotel/Motel Tax Fund Revenues for the prior two years:	$ 474,440	$ 223,401

Account Number	*(Expenses)* Description	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
(Personnel Services)						
16-00-421	Salaries-Regular	$ 400	$ 1,120	$ 1,200	7%	$ 80
16-00-423	Salaries-Overtime	$ 3,000	$ 1,020	$ 3,000	194%	$ 1,980
16-00-461	FICA Contribution	$ 300	$ 160	$ 300	88%	$ 140
16-00-462	IMRF Contribution	$ 300	$ 240	$ 400	67%	$ 160
	Total Personnel	$ 4,000	$ 2,540	$ 4,900	93%	$ 2,360
(Capital)						
16-00-890	Disc Golf Course Updates	$ -	$ 10,000	$ 5,000	-50%	$ (5,000)
16-00-893-1	D # 1 & 2 Misc. Updates/Changes	$ -	$ 41,000	$ 10,000	-76%	$ (31,000)
	Total Capital	$ -	$ 51,000	$ 15,000	-71%	$ (36,000)
(Other Expenditures)						
16-00-911	Other Events	$ 25,000	$ 6,000	$ 15,000	150%	$ 9,000
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	$ 5,000	$ 700	$ 5,000	614%	$ 4,300
16-00-911-5	Disc Golf Tournament	$ 5,000	$ 4,600	$ 7,500	63%	$ 2,900
	Total Other Expenditures	$ 120,000	$ 96,300	$ 102,500	6%	$ 6,200
	Total Hotel/Motel Expense:	**$ 124,000**	**$ 149,840**	**$ 122,400**	**-18%**	$ (27,440)

	2019	2020
Total Hotel/Motel Tax Fund Expenses for the prior two years:	$ 363,052	$ 319,851

HOTEL/MOTEL TAX FUND (16) ESTIMATED BANK SUMMARY

Actual Ending Balance at 12/31/2020:	$ 907,563.83

Projected Revenues for 2021:	Projected Expenses for 2021:	Estimated End Balance for 12/31/2021:	Anticipated Revenues for 2022:	Proposed Expenses for 2022:	Estimated End Balance for 12/31/2022:	Estimated Variance between 12/31/2021 & 12/31/2022:
$ 247,000.00	$ 149,840	$ 1,004,723.83	$ 252,200.00	$ 122,400	$ 1,134,523.83	$ 129,800.00

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

Hotel/Motel Fund		
Code Number:	**Code Number Name:**	**Code Description:**
16-00-421	Salaries-Regular	ASA & Disc Golf Tournaments
16-00-423	Salaries-Overtime	ASA & Disc Golf Tournaments
16-00-461	FICA Contribution	Payroll contribution 7.65%
16-00-462	IMRF Contribution	Payroll contribution 9.86% (2020 was 11.94%)
16-00-890	Disc Golf Course Updates	Hole # 10 Improvements
16-00-893-1	D # 1 & 2 Misc. Updates/Changes	Field Improvements (fencing, grass, dirt)
16-00-911	Other Events	Unassigned Contributions (visitor guide ads etc.)
16-00-911-1	Farm Progress	2023 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

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	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
18-00-311-9	Property Tax TIF	$ 200,000	$ 206,125	$ 248,893	21%	$ 42,768
18-00-381	Interest Income	$ 200	$ 400	$ 400	0%	$ -
	Total Revenue	**$ 200,200**	**$ 206,525**	**$ 249,293**	**21%**	**$ 42,768**

	2019	2020
Total TIF District Fund Revenues for the prior two years:	$ 121,892	$ 176,929

Account Number	(Expenses) Description	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
(Contractual Services)						
18-00-531	Accounting Audit Services	$ 1,500	$ 1,500	$ 1,550	3%	$ 50
18-00-549	Other Professional Services	$ 16,800	$ 16,900	$ 18,800	11%	$ 1,900
	Total Contractual	$ 18,300	$ 18,400	$ 20,350	11%	$ 1,950
(Other Expenditures)						
18-00-928	Redevelopment Agreement Payments	$ 30,000	$ 30,400	$ 58,000	91%	$ 27,600
18-00-999-7	School Agreement	$ 39,700	$ 41,225	$ 49,800	21%	$ 8,575
	Total Other Expenditures	$ 69,700	$ 71,625	$ 107,800	51%	$ 36,175
	Total TIF District Expense:	**$ 88,000**	**$ 90,025**	**$ 128,150**	**42%**	$ 38,125

	2019	2020
Total TIF District Fund Expenses for the prior two years:	$ 78,736	$ 71,071

TIF DISTRICT FUND (18) ESTIMATED BANK SUMMARY

Actual Ending Balance at 12/31/2020:	$ 198,300.31

Projected Revenues for 2021:	Projected Expenses for 2021:	Estimated End Balance for 12/31/2021:	Anticipated Revenues for 2022:	Proposed Expenses for 2022:	Estimated End Balance for 12/31/2022:	Estimated Variance between 12/31/2021 & 12/31/2022:
$ 206,525.00	$ 90,025	$ 314,800.31	$ 249,293.00	$ 128,150	$ 435,943.31	$ 121,143.00

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

TIF Fund (18)		
Code Number:	**Code Number Name:**	**Code Description:**
18-00-531	Accounting Audit Services	Annual TIF audit fee
18-00-549	Other Professional Services	TIF Consultant services
18-00-928	Redevelopment Agreement Payments	Prior approved (by village board) Redevelopment agreements to be paid as outlined within the agreements.
18-00-999-7	School Agreement	Intergovernmental Agreement

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	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
30-00-375	IEPA Loan for Well 7	$ -	$ -	$ 600,000	100%	$ 600,000
30-00-381	Interest Income	$ 15,300	$ 11,000	$ 11,000	0%	$ -
30-00-399	Inter Fund Transfer (In)	$ 1,132,469	$ 1,132,469	$ 1,723,445	52%	$ 590,976
	Total Capital Project Revenues	**$ 1,147,769**	**$ 1,143,469**	**$ 2,334,445**	104%	**$ 1,190,976**

	2019	2020
Total Capital Fund Revenues for the prior two years:	$ 1,885,702	$ 1,465,638

Account Number	*(Expenses)* Description	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
(Capital)						
30-00-822 (street dept)	Pole Shed Shelter	$ 75,000	$ -	$ -	0%	$ -
30-00-862 (street dept)	Truck Purchase	$ 30,000	$ 26,700	$ 30,000	12%	$ 3,300
30-00-862-3 (street dept)	Backhoe Claw Attach	$ 6,000	$ -	$ 6,000	100%	$ 6,000
30-00-862-4 (street dept)	Street Sweeper	$ 216,000	$ 216,500	$ -	-100%	$ (216,500)
30-00-862-5 (street dept)	Dump Truck	$ -	$ -	$ 40,000	100%	$ 40,000
30-00-862-6 (street dept)	Tractor	$ -	$ -	$ 25,000	100%	$ 25,000
30-00-874 (street dept)	Greenbrier SubD Rehabilitation (design eng,bidding, construction & observation) carry over from 2021	$ 1,032,000	$ 200,000	$ 1,032,000	416%	$ 832,000
30-00-874-1 (street dept)	Akers,Home (design eng & bidding services,construction & observation)	$ 65,700	$ 65,700	$ 402,000	512%	$ 336,300
30-00-xxx (streets dept)	Avalon Blvd Reconstruction (design, bidding, construction & observation)	$ -	$ -	$ 295,000	100%	$ 295,000
30-00-878 (street dept)	Phillip Circle/Cale Court (Construction & Observation)	$ -	$ 2,000	$ -	-100%	$ (2,000)
30-00-xxx (streets dept)	Woodland Hills Rehabilitation (design eng & bidding services)	$ -	$ -	$ 79,200	100%	$ 79,200
30-00-xxx (streets dept)	Scholl Pointe Pavement Maintenance (design eng & bidding services, construction & observation) carry over from 2021	$ -	$ 5,000	$ 136,700	100%	$ 131,700
30-00-882 (street dept)	Annual Pavement Maintenance Program (design eng & bidding services, construction & observation)	$ 234,600	$ 10,000	$ 326,000	3160%	$ 316,000
	Total Street Projects	**$ 1,659,300**	**$ 525,900**	**$ 2,371,900**	**351%**	**$ 1,846,000**

Account Number	(Expenses) Description	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
(Capital continued)						
30-00-831 (park dept)	Mower Replacement	$ 30,000	$ 26,750	$ 30,000	12%	$ 3,250
30-00-832-1 (park dept)	Field Rack (Groomer)	$ 13,500	$ 14,400	$ -	-100%	$ (14,400)
30-00-835 (park dept)	Maroa-Forsyth Grade School Bike Path (design eng, bidding services, land acquisition, construction & observation)	$ 32,625	$ -	$ 201,605	100%	$ 201,605
30-00-860 (park dept)	Resurface Parking Lots A, B, C & D	$ 60,000	$ -	$ 75,000	100%	$ 75,000
30-00-861 (park dept)	Golf Cart	$ 20,000	$ 16,600	$ 20,000	100%	$ 3,400
30-00-862-7 (park dept)	Trailer	$ -	$ -	$ 5,000	100%	$ 5,000
30-00-885-1 (park dept)	Gazebo Roofs (3)	$ -	$ 18,100	$ -	-100%	$ (18,100)
30-00-892 (park dept.)	Park Trail Restoration, Sealcoat & Repairs	$ -	$ -	$ 75,000	100%	$ 75,000
30-00-892-1 (park dept)	Circle Trail Bridge (main park)	$ 15,000	$ 20,850	$ -	-100%	$ (20,850)
30-00-892-2 (park dept)	Circle Trail # 4 Walk Connection	$ 20,000	$ 20,815	$ -	-100%	$ (20,815)
30-00-895-2 (park dept)	Kids n Fitness Trail Lights	$ 37,000	$ 31,400	$ -	-100%	$ (31,400)
30-00-895-3 (park dept)	Trail Lighting Hundley/Shadow Ridge	$ -	$ -	$ 35,000	100%	$ 35,000
30-00-895-4 (park dept)	Install Lights Parking Lots A, B & C	$ 85,000	$ 38,150	$ -	-100%	$ (38,150)
30-00-895-5 (park dept)	Install Gates Parking Lots A, C & D	$ 7,500	$ 10,850	$ -	-100%	$ (10,850)
30-00-895-6 (park dept)	Sports Park Phase 1	$ 66,000	$ -	$ -	0%	$ -
30-00-895-7 (park dept)	Veteran's Pond Repair	$ 20,000	$ -	$ 47,500	100%	$ 47,500
30-00-895-8 (park dept)	N Hundley to end of W Forsyth Pkwy trail lights	$ -	$ -	$ 35,000	100%	$ 35,000
	Total Park Projects	**$ 406,625**	**$ 197,915**	**$ 524,105**	**165%**	**$ 326,190**
30-00-851 (library dept)	Repair Library / Community Room Exterior	$ -	$ -	$ 110,000	100%	$ 110,000
	Total Library Projects	**$ -**	**$ -**	**$ 110,000**	**100%**	**$ 110,000**

Account Number	*(Expenses)* Description	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
(Capital continued)						
30-00-810-1 (water dept)	Land Acquisition Phase 1	$ -	$ 25,000	$ -	-100%	$ (25,000)
30-00-810-2 (water dept)	Testing/Design Well	$ -	$ 60,000	$ -	-100%	$ (60,000)
30-00-xxx-x (water dept)	Well 7 & Raw Water Main Extension	$ -	$ -	$ 890,600		
30-00-xxx-x (water dept)	Akers Drive Water Main Replacement	$ -	$ -	$ 95,000	100%	$ 95,000
30-00-xxx-x (water dept)	Water Towers, Ground Storage Tank, Aerator, Claricone Clarifiers & Filter Maintenance	$ -	$ -	$ 94,000	100%	$ 94,000
30-00-xxx-x (water dept)	300-500 gpm pump (contingency plan)	$ -	$ -	$ 25,000	100%	$ 25,000
30-00-810-3 (water dept)	Public Water Security	$ 13,500	$ 13,450	$ -	-100%	$ (13,450)
30-00-810-4 (water dept)	Auto Transfer Switch Gen	$ 45,000	$ -	$ -	100%	$ -
	Total Water Projects	**$ 58,500**	**$ 98,450**	**$ 1,104,600**	**1022%**	**$ 1,006,150**

30-00-810-5 (sewer dept)	Auto Transfer Switch Generator	$ 50,000	$ 36,200	$ -	-100%	$ (36,200)
	Total Sewer Projects	**$ 50,000**	**$ 36,200**	**$ -**	**-100%**	**$ (36,200)**

Total Capital	**$ 2,174,425**	**$ 858,465**	**$ 4,110,605**	**379%**	**$ 3,252,140**

		2019	2020
	Total Capital Project Fund Expenses for the prior two years:	$ 1,229,578	$ 867,144

CAPITAL PROJECT FUND (30) ESTIMATED BANK SUMMARY

Actual Ending Balance at 12/31/2020:	$ 3,916,906.23

Projected Revenues for 2021:	Projected Expenses for 2021:	Estimated End Balance for 12/31/2021:	Anticipated Revenues for 2022:	Proposed Expenses for 2022:	Estimated End Balance for 12/31/2022:	Estimated Variance between 12/31/2021 & 12/31/2022:
$ 1,143,469.00	$ 858,465	$ 4,201,910.23	$ 2,334,445.00	$ 4,110,605	$ 2,425,750.23	$ (1,776,160.00)

Capital Project Fund (30)		
Code Number:	**Code Number Name:**	**Code Description:**
30-00-375	IEPA Loan for Well 7	IEPA Loan for Well 7
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:**
30-00-822 (street dept)	Pole Shed Shelter	moved to 2023
30-00-862 (street dept)	Truck Purchase	truck purchase
30-00-862-3 (street dept)	Backhoe Claw Attach	Backhoe Claw Attach
30-00-862-5	Dump Truck	need to trade in small dump truck for a new one
30-00-862-6	JD Tractor	need to trade in jd tractor for a new one
30-00-874 (street dept)	Greenbrier SubD Rehabilitation (design eng,bidding, construction & observation) carry over from 2021	carry over from 2021 construction & observation
30-00-874-1 (street dept)	Akers,Home (design eng & bidding services,construction & observation)	design eng & bidding services $34,000, construction & observation $368,000
30-00-xxx (streets dept)	Avalon Blvd Reconstruction (design, bidding, construction & observation)	design eng & bidding services $29,000, construction & observation $266,000
30-00-xxx (streets dept)	Moon & Elwood Street Sidewalk Improvements (design eng & bidding services)	design eng & bidding services $32,200
30-00-874-2 (street/mft dept)	Barnett Ave. Reconstruction (design eng & bidding services)	design eng & bidding services $82,000
30-00-xxx (streets dept)	Woodland Hills Rehabilitation (design eng & bidding services)	design eng & bidding services $79,200
30-00-xxx (streets dept)	Scholl Pointe Pavement Maintenance (design eng & bidding services, construction & observation) carry over from 2021	design eng & bidding services $1,700, construction & observation $135,000
30-00-882 (street dept)	Annual Pavement Maintenance Program (design eng & bidding services)	design eng & bidding services $38,000, construction & observation $288,000
30-00-831 (park dept)	Mower Replacement	will finish mower upgrades in 2023
30-00-835 (park dept)	Maroa-Forsyth Grade School Bike Path (design eng, bidding services, land acquisition, construction & observation)	design eng & bidding services $41,075, construction & observation $160,530
30-00-860 (park dept)	Resurface Parking Lots A, B, C & D	design eng & bidding services $7,500, construction & observation $67,500
30-00-861 (park dept)	Golf Cart	will trade a gator in for the next 3 years
30-00-862-7 (park dept)	Trailer	Mobilize and store HS field backstop, nets, pads, screens, etc.
30-00-892 (park dept.)	Park Trail Restoration, Sealcoat & Repairs	need to restore our trails and main park trails over next 2 or 3 years
30-00-895-3 (park dept)	Trail Lighting Hundley/Shadow Ridge	add trail lighting
30-00-895-7 (park dept)	Veteran's Pond Repair	design eng & bidding services $2,500, construction & observation $45,000
30-00-895-8 (park dept)	N. Hundley to end of W Forsyth Pkwy Trail Lights	connect lighting from N. Hundley to the end of lights East of Ped bridge/west of W. Forsyth Pkwy
30-00-851 (library dept)	Repair Library / Community Room Exterior	*Repair Dormers, *replace rotten wood siding, * replace rotten window and door trim, * replace rotten fascia with new metal fascia, new gutters, and repaint exterior

30-00-xxx-x (water dept)	Well 7 & Raw Water Main Extension	Design, permitting & IEPA loan app services $15,000, other professional services legal for easements, permits, etc $15,600, bidding services, construction & observation $860,000
30-00-xxx-x (water dept)	Akers Drive Water Main Replacement	Design, permitting & bidding services $10,000, construction & observation $85,000
30-00-xxx-x (water dept)	Water Towers, Ground Storage Tank, Aerator, Claricone Clarifiers & Filter Maintenance	Design, permitting & IEPA loan app services $78,400, other professional services legal for easements, permits, etc $15,600
30-00-xxx-x (water dept)	300-500 gpm pump (contingency plan)	Emergancy Pump

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	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
31-00-381	Interest Income	$ 4,000	$ 3,000	$ 3,000	0%	$ -
31-00-399	Inter Fund Transfer (In)	$ 250,000	$ 250,000	$ 250,000	0%	$ -
	Total Economic Development Revenues	**$ 254,000**	**$ 253,000**	**$ 253,000**	0%	**$ -**

	2019	2020
Total Economic Develpment Fund Revenues for the prior two years:	$ 302,342	$ 254,360

Economic Development Fund (31)

Account Number	*(Expenses)* Description	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
(Contractual Services)						
	Total Economic Development Expenses	$ -	$ -	$ -	0%	$ -

	2019	2020
Total Economic Development Fund Expenses for the prior two years:	$ 30,841	$ -

ECONOMIC DEVELOPMENT FUND (31) ESTIMATED BANK SUMMARY

Actual Ending Balance at 12/31/2020:	$ 1,264,078.79

Projected Revenues for 2021:	Projected Expenses for 2021:	Estimated End Balance for 12/31/2021:	Anticipated Revenues for 2022:	Proposed Expenses for 2022:	Estimated End Balance for 12/31/2022:	Estimated Variance between 12/31/2021 & 12/31/2022:
$ 253,000.00	$ -	$ 1,517,078.79	$ 253,000.00	$ -	$ 1,770,078.79	$ 253,000.00

Economic Develop. Fund (31)		
Code Number:	**Code Number Name:**	**Code Description:**
31-00-381	Interest Income	Bank Interest
31-00-399	Inter Fund Transfer (In)	Interfund Transfer in from General Fund

Economic Develop. Fund (31)		
Code Number:	**Code Number Name:**	**Code Description:**

AMERICAN RESCUE PLAN ACT (ARPA) (32)

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

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

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

American Rescue Plan Act (ARPA) (32)

Account Number	*(Revenues)* Description	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
32-00-381	Interest Income	$ -	$ 100	$ 300	200%	$ 200
32-00-344	Allotment / Grant	$ -	$ 236,475	$ 236,475	0%	$ -
	Total ARPA Revenues	**$ -**	**$ 236,575**	**$ 236,775**	0%	**$ 200**

	2019	2020
Total ARPA Fund Revenues for the prior two years:	$ -	$ -

American Rescue Plan Act (ARPA) (32)

Account Number	*(Expenses)* Description	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
(Captial Services)						
32-00-xxx	Water Towers, Ground Storage Tank, Aerator, Claricone Clarifiers & Filter Maintenance (bidding services, construction & observation)	$ -	$ -	$ -	0%	$ -
	Total ARPA Expenses	$ -	$ -	$ -	0%	$ -

	2019	2020
Total ARPA Fund Expenses for the prior two years:	$ -	$ -

AMERICAN RESCUE PLAN ACT FUND (32) ESTIMATED BANK SUMMARY

Actual Ending Balance at 12/31/2020:	$ -

Projected Revenues for 2021:	Projected Expenses for 2021:	Estimated End Balance for 12/31/2021:	Anticipated Revenues for 2022:	Proposed Expenses for 2022:	Estimated End Balance for 12/31/2022:	Estimated Variance between 12/31/2021 & 12/31/2022:
$ 236,575.00	$ -	$ 236,575.00	$ 236,775.00	$ -	$ 473,350.00	$ 236,775.00

American Rescue Plan Act (ARPA) (32)		
Code Number:	**Code Number Name:**	**Code Description:**
32-00-381	Interest Income	Bank Interest
32-00-344	Allotment / Grant	In October 2021 the village received $236,474.95 for the first of two installment from the Federal which is passed through the state for COVID-19 known as the American Rescue Plan Act (ARPA). The second installment ($236,474.95) will come in around October of 2022 (making the total we will receive $472,949.90).

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

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

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

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

Account Number	*(Revenues)* Description	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
38-00-381	Interest Income	$ -	$ -	$ 3,000	100%	$ 3,000
38-00-344	Grants	$ -	$ -	$ 400,000	100%	$ 400,000
38-00-399	Inter Fund Transfer (In)	$ -	$ -	$ 1,628,000	100%	$ 1,628,000
	Total FFSNP Revenues	**$ -**	**$ -**	**$ 2,031,000**	100%	**$ 2,031,000**

	2019	2020
Total FFSNP Fund Revenues for the prior two years:	$ -	$ -

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

Account Number	*(Expenses)* Description	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
(Capital)						
38-00-8xx	OSLAD (design eng & bidding services)	$ -	$ -	$ 40,000	100%	$ 40,000
38-00-8xx	OSLAD (construction & observation)	$ -	$ -	$ 1,588,000	100%	$ 1,588,000
	Total FFSNP Expenses	$ -	$ -	$ 1,628,000	0%	$ 1,628,000

	2019	2020
Total FFSNP Fund Expenses for the prior two years:	$ -	$ -

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

Actual Ending Balance at 12/31/2020:	$ -

Projected Revenues for 2021:	Projected Expenses for 2021:	Estimated End Balance for 12/31/2021:	Anticipated Revenues for 2022:	Proposed Expenses for 2022:	Estimated End Balance for 12/31/2022:	Estimated Variance between 12/31/2021 & 12/31/2022:
$ -	$ -	$ -	$2,031,000.00	$1,628,000.00	$ 403,000.00	$ 403,000.00

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

Forsyth Family Sports & Nature Park (FFSNP) (38)		
Code Number:	**Code Number Name:**	**Code Description:**
38-00-8xx	OSLAD (design eng & bidding services)	Phase 1
38-00-8xx	OSLAD (construction & observation)	Phase 1

Water Fund (51)

Account Number	Description *(Revenues)*	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
51-00-361	Water Revenue	$ 450,000	$ 420,000	$ 440,000	5%	$ 20,000
51-00-365	Tap on Fees	$ 4,500	$ 1,090	$ 3,000	175%	$ 1,910
51-00-367	Meters/Inspections	$ 5,000	$ 4,000	$ 3,000	-25%	$ (1,000)
51-00-372	Oreana Water Revenues	$ 45,000	$ 46,700	$ 45,000	-4%	$ (1,700)
51-00-381	Interest Income	$ 1,300	$ 700	$ 700	0%	$ -
51-00-389	Miscellaneous	$ 2,000	$ 5,200	$ 5,500	6%	$ 300
51-00-399	Interfund Transfer (IEPA)	$ 323,232	$ 323,232	$ 1,370,000	324%	$ 1,046,768
	Total Water Revenue	**$ 831,032**	**$ 800,922**	**$ 1,867,200**	**133%**	**$ 1,066,278**

	2019	2020
Total Water Fund Revenues for the prior two years:	$ 851,887	$ 847,637

Water Fund (51)

Account Number	Description *(Expenses)*	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
(Personnel Services)						
51-00-421	Salaries Regular	$ 80,500	$ 79,000	$ 99,800	26%	$ 20,800
51-00-423	Salaries Overtime	$ 1,000	$ 4,000	$ 5,000	25%	$ 1,000
51-00-451	Health/Dental/Vision Insurance	$ 24,400	$ 18,500	$ 20,200	9%	$ 1,700
51-00-461	FICA Contribution	$ 6,840	$ 6,500	$ 8,000	23%	$ 1,500
51-00-462	IMRF Contribution	$ 9,800	$ 8,300	$ 10,300	24%	$ 2,000
51-00-471	Uniforms	$ 300	$ 200	$ 300	50%	$ 100
	Total Personnel	$ 122,840	$ 116,500	$ 143,600	23%	$ 27,100
(Contractual Services)						
51-00-511	Building Maintenance Service	$ 35,000	$ 20,000	$ 50,000	150%	$ 30,000
51-00-512	Equipment Maintenance Service	$ 45,000	$ 52,000	$ 82,000	58%	$ 30,000
51-00-512-1	Storage Tank Maintenance Service	$ -	$ -	$ -	0%	$ -
51-00-513	Vehicle Maintenance Service	$ 1,000	$ 500	$ 500	0%	$ -
51-00-532	Engineering Services	$ 10,000	$ 20,000	$ 5,000	-75%	$ (15,000)
51-00-534	Medical Services	$ -	$ -	$ -	0%	$ -
51-00-547	Plumbing Inspections Services	$ 1,500	$ 1,200	$ 1,500	25%	$ 300
51-00-549	Other Professional Services	$ 60,000	$ 32,000	$ 55,000	72%	$ 23,000
51-00-549-1	Outsource Utility Billing Services	$ 6,500	$ 6,500	$ 6,500	0%	$ -
51-00-549-2	Online Payment Fees Services	$ 1,750	$ 2,300	$ 2,500	9%	$ 200
51-00-551	Postage Services	$ 400	$ 100	$ 100	0%	$ -
51-00-552	Telephone Services	$ 4,000	$ 3,000	$ 3,000	0%	$ -
51-00-554	Printing Services	$ -	$ -	$ -	0%	$ -
51-00-560	Professional Development	$ 5,500	$ 2,500	$ 3,000	20%	$ 500
51-00-571	Utilities Services	$ 55,000	$ 40,000	$ 46,000	15%	$ 6,000
	Total Contractual	$ 225,650	$ 180,100	$ 255,100	42%	$ 75,000

Water Fund (51)

Account Number	*(Expenses)* Description	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
(Supplies)						
51-00-611	Building Maintenance Supplies	$ 2,500	$ 2,500	$ 2,500	0%	$ -
51-00-612	Equipment Maintenance Supplies	$ 7,500	$ 6,000	$ 7,500	25%	$ 1,500
51-00-613	Vehicle Maintenance Supplies	$ 150	$ 50	$ 100	100%	$ 50
51-00-617	Ground Maintenance Supplies	$ 2,500	$ 200	$ 1,000	400%	$ 800
51-00-617-1	Landscaping Trees Supplies	$ 500	$ -	$ -	0%	$ -
51-00-651	Office Supplies	$ 100	$ -	$ 100	100%	$ 100
51-00-651-1	Computers/Equipment Supplies	$ 15,000	$ 15,000	$ 1,000	-93%	$ (14,000)
51-00-652	Operating Supplies	$ 15,000	$ 9,000	$ 15,000	67%	$ 6,000
51-00-653	Small Tools Supplies	$ 500	$ 100	$ 100	0%	$ -
51-00-654	Janitorial Supplies	$ 100	$ 100	$ 100	0%	$ -
51-00-655	Fuel Supplies	$ 500	$ 400	$ 500	25%	$ 100
51-00-656	Chemicals Supplies	$ 225,000	$ 204,000	$ 210,000	3%	$ 6,000
	Total Supplies	$ 269,350	$ 237,350	$ 237,900	0%	$ 550
(Other Expenditures/ Debt Services)						
51-00-929	Miscellaneous Expenses	$ 100	$ 100	$ 100	0%	$ -
51-00-997	Water Plant IEPA Loan Payment	$ 323,232	$ 323,232	$ 1,370,000	324%	$ 1,046,768
51-00-999-3	Inter Fund Transfer (Out)	$ -	$ -	$ 580,000	0%	$ 580,000
	Total Other/Debt Services	$ 323,332	$ 323,332	$ 1,950,100	503%	$ 1,626,768
Total Water Expense:		**$ 941,172**	**$ 857,282**	**$ 2,586,700**	**202%**	**$ 1,729,418**

	2019	2020
Total Water Fund Expenses for the prior two years:	$ 937,138	$ 940,672

WATER FUND (51) ESTIMATED BANK SUMMARY

Actual Ending Balance at 12/31/2020:	$ 331,136.75

Projected Revenues for 2021:	Projected Expenses for 2021:	Estimated End Balance for 12/31/2021:	Anticipated Revenues for 2022:	Proposed Expenses for 2022:	Estimated End Balance for 12/31/2022:	Estimated Variance between 12/31/2021 & 12/31/2022:
$ 800,922.00	$ 857,282	$ 274,776.75	$ 1,867,200.00	$ 2,586,700	$ (444,723.25)	$ (719,500.00)

Water Fund (51)		
Code Number:	**Code Number Name:**	**Code Description:**
51-00-361	Water Revenue	Monthly Water Revenues collected from water billing
51-00-365	Tap on Fees	Monthly Water Tap on Fees collected from new water applications
51-00-367	Meters/Inspections	Monthly Meters and Inspections collected from water applications
51-00-372	Oreana Water Revenues	Monthly Water Revenues collected from water billing to Oreana
51-00-381	Interest Income	Bank Interest
51-00-389	Miscellaneous	Monthly miscellaneous items not classified elsewhere
51-00-399	Interfund Transfer (IEPA)	Annual Transfer in from General Fund for the IEPA Water Plan Loan

Water Fund (51)		
Code Number:	**Code Number Name:**	**Code Description:**
51-00-421	Salaries Regular	26% wage increases based upon union contract, bring non union staff up as suggested by administrator, seasonal to min. wage and possible 1 additional staff. PW staff works in all departments.
51-00-423	Salaries Overtime	25% wage increases based upon union contract, bring non union staff up as suggested by administrator, seasonal to min. wage and possible 1 additional staff. PW staff works in all departments.
51-00-451	Health/Dental/Vision Insurance	3% increase
51-00-461	FICA Contribution	Payroll contribution 7.65%
51-00-462	IMRF Contribution	Payroll contribution 9.86% (2021 was 11.94%)
51-00-471	Uniforms	For safety boots, logo shirt and allowance
51-00-511	Building Maintenance Service	Gates w/ operators 20k, Plant humidifiers 20k, Gas Room Ventillation
51-00-512	Equipment Maintenance Service	Bleach/Gas c/o, lime tubing, gas tubing, misc. - added motor spares to critical equipment 32k - Filtered water pump spare 12k - Spare lime feed pump 5k
51-00-512-1	Storage Tank Maintenance Service	Repairs/maintenance to village's water towers (i.e. cleaning, painting, repairs & etc.)
51-00-513	Vehicle Maintenance Service	Repairs & Maintenance made by an outside vendor (oil,tires,lights,breaks)
51-00-532	Engineering Services	
51-00-534	Medical Services	Public Works Physical exams or drug testing when needed
51-00-547	Plumbing Inspections Services	Plumbing Inspections for new homes/business/remodels
51-00-549	Other Professional Services	Lime Removal at 21k per pond, Misc. Services 10k
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 Services	Well Comm Upgrade (cellular)
51-00-554	Printing Services	Business cards, envelopes, checks and printing needs
51-00-560	Professional Development	New Hire Water License Training, CEU's
51-00-571	Utilities Services	Electric, gas, utilities avg. 46,400
51-00-611	Building Maintenance Supplies	Light bulbs, furnace filters, misc.
51-00-612	Equipment Maintenance Supplies	chemical tubing c/o 7,500
51-00-613	Vehicle Maintenance Supplies	Supplies needed for Vehicles
51-00-617	Ground Maintenance Supplies	Landscape plant rock, 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	Avg 16,500
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	avg. 197,000
51-00-929	Miscellaneous Expenses	For items not classified elsewhere
51-00-997	Water Plant IEPA Loan Payment	Biannual IEPA Water Plant IEPA loan (paid in Jan. due in feb/paid in jul. due in aug)
51-00-999-3	Inter Fund Transfer (Out)	Annual Transfer out into the Capital Fund (if needed)

Sewer Fund (52)

Account Number	*(Revenues)* Description	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
52-00-362	Sewer Revenue	$ 320,000	$ 292,000	$ 312,000	7%	$ 20,000
52-00-365	Fees & Permits	$ 1,000	$ 250	$ 1,000	300%	$ 750
52-00-369	Montz. Hills Sewer	$ 4,100	$ 4,100	$ 4,100	0%	$ -
52-00-370	H.P. Estates Sewer	$ 4,100	$ 4,100	$ 4,100	0%	$ -
52-00-371	H.P. Park Subdivision Sewer	$ 850	$ 750	$ 750	0%	$ -
52-00-381	Interest Income	$ 1,600	$ 700	$ 700	0%	$ -
52-00-389	Miscellaneous	$ -	$ 1,200	$ 1,600	0%	$ 400
	Total Sewer Revenue	**$ 331,650**	**$ 303,100**	**$ 324,250**	**7%**	**$ 21,150**

	2019	2020
Total Sewer Fund Revenues for the prior two years:	$ 356,935	$ 335,639

Sewer Fund (52)

Account Number	*(Expenses)* Description	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
(Personnel Services)						
52-00-421	Salaries Regular	$ 8,100	$ 16,000	$ 19,700	23%	$ 3,700
52-00-423	Salaries Overtime	$ 550	$ 1,000	$ 820	-18%	$ (180)
52-00-451	Health/Dental/Vision Insurance	$ 14,400	$ 14,000	$ 15,200	9%	$ 1,200
52-00-461	FICA Contribution	$ 700	$ 1,400	$ 1,600	14%	$ 200
52-00-462	IMRF Contribution	$ 1,000	$ 1,800	$ 2,100	17%	$ 300
52-00-471	Uniforms	$ 400	$ -	$ 250	100%	$ 250
	Total Personnel	$ 25,150	$ 34,200	$ 39,670	16%	$ 5,470
(Contractual Services)						
52-00-511	Building Maintenance Service	$ -	$ -	$ -	0%	$ -
52-00-512	Equipment Maintenance Service	$ 15,000	$ 15,000	$ 25,000	67%	$ 10,000
52-00-513	Vehicle Maintenance Service	$ 800	$ 1,000	$ 400	-60%	$ (600)
52-00-517	Ground Maintenance Service	$ -	$ -	$ 4,000	100%	$ 4,000
52-00-517-1	Landscaping Tree Service	$ -	$ -	$ 2,000	100%	$ 2,000
52-00-532	Engineering Services	$ 100	$ 1,000	$ 100	-90%	$ (900)
52-00-549	Other Professional Services	$ 2,500	$ 400	$ 1,500	275%	$ 1,100
52-00-549-1	Outsource Utility Billing Services	$ 6,500	$ 6,500	$ 6,500	0%	$ -
52-00-549-2	Online Payment Fees Services	$ 1,500	$ 2,300	$ 2,500	9%	$ 200
52-00-552	Telephone Services	$ 6,000	$ 3,500	$ 4,000	14%	$ 500
52-00-554	Printing Services	$ -	$ -	$ -	100%	$ -
52-00-571	Utilities Services	$ 8,000	$ 6,000	$ 7,000	17%	$ 1,000
52-00-578	Sewer Discharge Fees Services	$ 240,000	$ 220,000	$ 240,000	9%	$ 20,000
	Total Contractual	$ 280,400	$ 255,700	$ 293,000	15%	$ 37,300

Sewer Fund (52)						
	(Expenses)				2021 Estimated	2021 Estimated
Account		**2021**	**2021**	**2022**	**2022 Budget**	**2022 Budget**
Number	**Description**	**Budget**	**Estimated**	**Budget**	**% Change**	**$ Change**
(Supplies)						
52-00-612	Equipment Maintenance Supplies	$ 2,500	$ 8,000	$ 5,000	-38%	$ (3,000)
52-00-613	Vehicle Maintenance Supplies	$ 300	$ -	$ 100	100%	$ 100
52-00-617	Ground Maintenance Supplies	$ -	$ -	$ -	0%	$ -
52-00-651	Office Supplies	$ -	$ -	$ -	0%	$ -
52-00-652	Operating Supplies	$ 3,000	$ 3,250	$ 1,000	-69%	$ (2,250)
52-00-653	Small Tools Supplies	$ 150	$ -	$ 150	100%	$ 150
52-00-655	Fuel Supplies	$ 1,000	$ 1,200	$ 1,500	25%	$ 300
	Total Supplies	$ 6,950	$ 12,450	$ 7,750	-38%	$ (4,700)
(Other Expenditures/Debt Services)						
52-00-929	Miscellaneous	$ 1,500	$ -	$ 1,000	100%	$ 1,000
52-00-999-3	Inter Fund Transfer (Out)	$ 1,000	$ 1,000	$ -	-100%	$ (1,000)
	Total Expenditures/Debt	$ 2,500	$ 1,000	$ 1,000	0%	$ -
Total Sewer Expenses		**$ 315,000**	**$ 303,350**	**$ 341,420**	**13%**	**$ 38,070**

	2019	2020
Total Sewer Fund Expenses for the prior two years:	$ 331,413	$ 356,298

SEWER FUND (52) ESTIMATED BANK SUMMARY

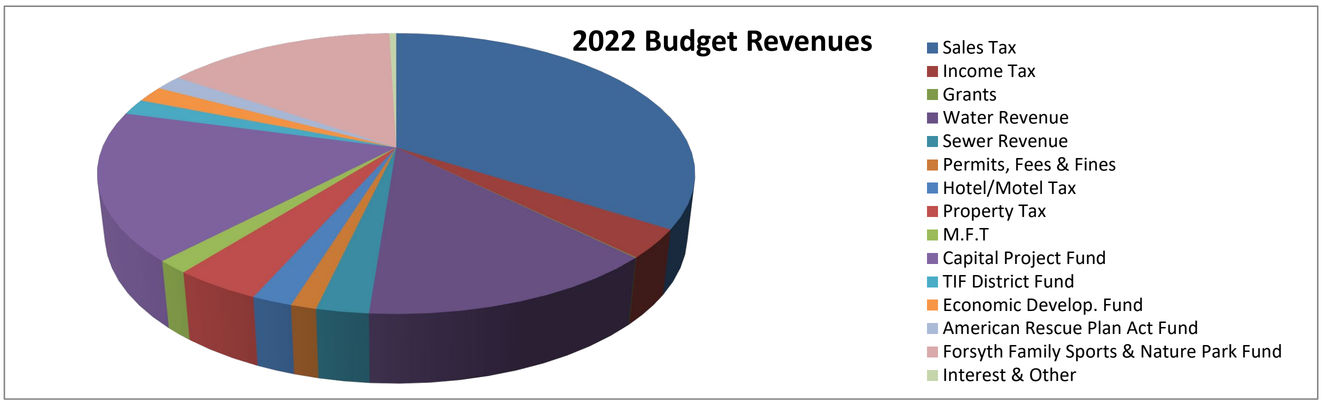
Actual Ending Balance at 12/31/2020:	$ 441,548.83

Projected Revenues for 2021:	Projected Expenses for 2021:	Estimated End Balance for 12/31/2021:	Anticipated Revenues for 2022:	Proposed Expenses for 2022:	Estimated End Balance for 12/31/2022:	Estimated Variance between 12/31/2021 & 12/31/2022:
$ 303,100.00	$ 303,350	$ 441,298.83	$ 324,250.00	$ 341,420	$ 424,128.83	$ (17,170.00)

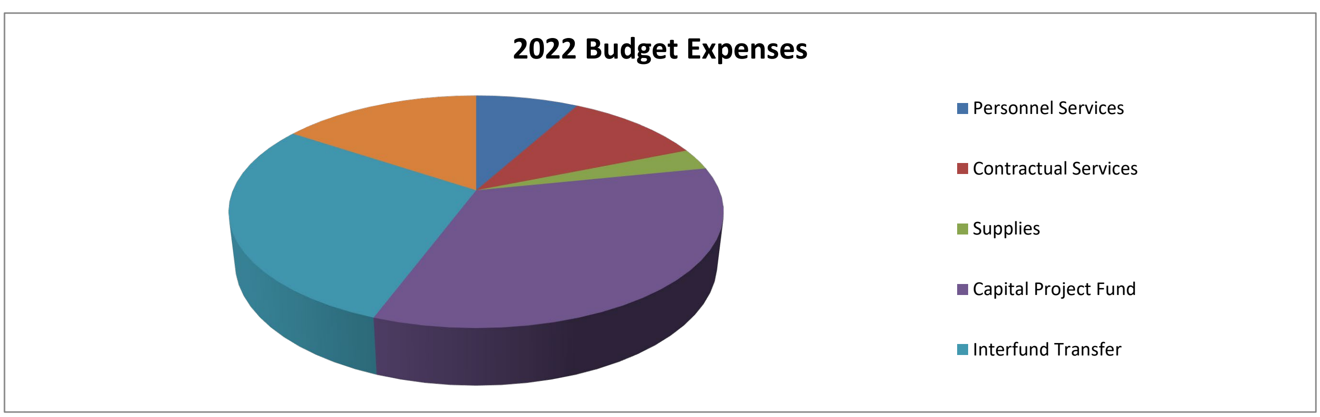
Sewer Fund (52)		
Code Number:	**Code Number Name:**	**Code Description:**
52-00-362	Sewer Revenue	avg. 311,800
52-00-365	Fees & Permits	Tap on fees collected
52-00-368	Woodland Hills Sewer	ALL PAID OFF NO MORE REVENUES
52-00-369	Montz. Hills Sewer	$269.59 X12 = $3,235.08
52-00-370	H.P. Estates Sewer	$318.38 X 12 = $3,820.56
52-00-371	H.P. Park Subdivision Sewer	$68.22 X12 = $818.64
52-00-381	Interest Income	Bank Interest
52-00-389	Miscellaneous	

Sewer Fund (52)		
Code Number:	**Code Number Name:**	**Code Description:**
52-00-421	Salaries Regular	23% wage increases based upon union contract, bring non union staff up as suggested by administrator, seasonal to min. wage and possible 1 additional staff. PW staff works in all departments.
52-00-423	Salaries Overtime	(18%) projecting less overtime needed within the sewer department but still accounting for wage increases based upon union contract, bring non union staff up as suggested by administrator, seasonal to min. wage and possible 1 additional staff. PW staff works in all departments.
52-00-451	Health/Dental/Vision Insurance	3% increase
52-00-461	FICA Contribution	Payroll contribution 7.65%
52-00-462	IMRF Contribution	Payroll contribution 9.86% (2021 was 11.94%)
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	(Beaver Creek Comm/PLC Upgrade - $10k)
52-00-513	Vehicle Maintenance Service	General Service
52-00-517	Ground Maintenance Service	landscape lift stations(S/C)
52-00-517-1	Landscaping Tree Service	new bushes (S/C)
52-00-532	Engineering Services	Engineering services
52-00-549	Other Professional Services	Other professional services
52-00-549-1	Outsource Utility Billing Services	Water & Sewer Billing outsource services
52-00-549-2	Online Payment Fees Services	Online payment fees for 3rd party
52-00-552	Telephone Services	Phone/cell services
52-00-554	Printing Services	Business cards, envelopes, printing needs
52-00-571	Utilities Services	Electric, gas utilities
52-00-578	Sewer Discharge Fees Services	Sewer discharge fees to the Decatur Sanitary District
52-00-612	Equipment Maintenance Supplies	Supplies needed for Equipment
52-00-613	Vehicle Maintenance Supplies	Supplies needed for Vehicles
52-00-617	Ground Maintenance Supplies	Fertilizer, weed preventer
52-00-651	Office Supplies	Office supplies
52-00-652	Operating Supplies	Operating Supplies
52-00-653	Small Tools Supplies	Tool purchases
52-00-655	Fuel Supplies	Fuel for equipment/vehicles
52-00-929	Miscellaneous	For items not classified elsewhere
52-00-999-3	Inter Fund Transfer (Out)	Annual Transfer out into the Capital Fund

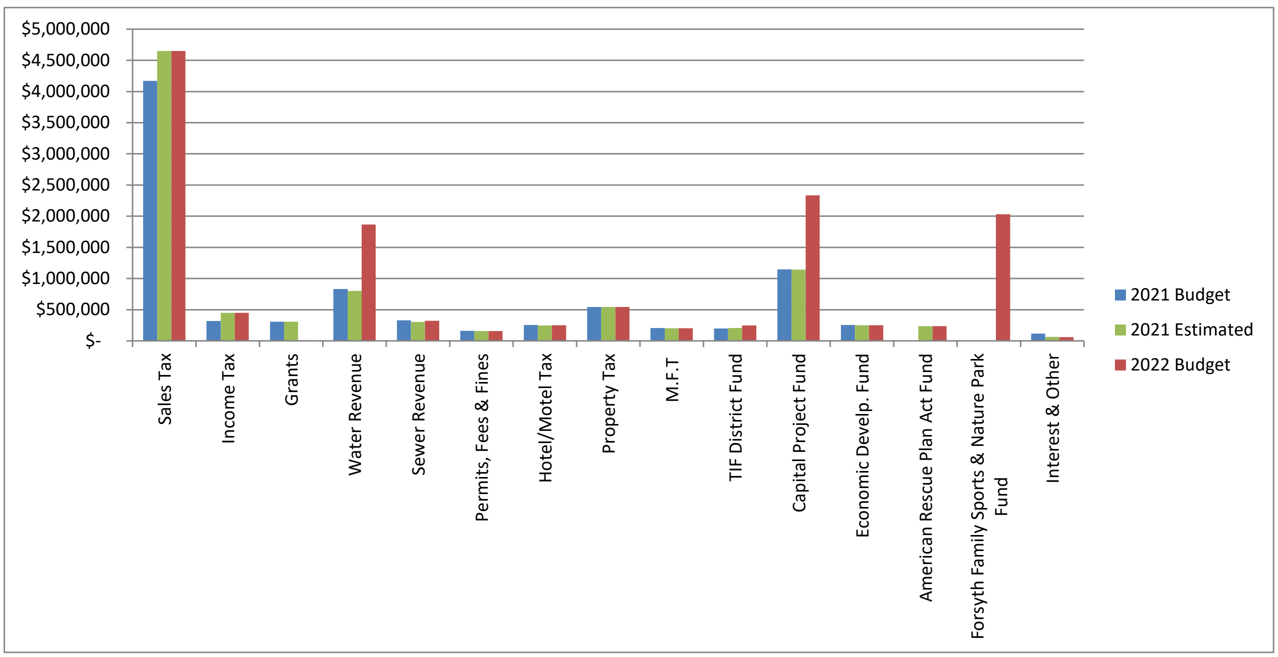
		2022 Budget Revenues		
1	Sales Tax	$	4,652,000	34.15%
2	Income Tax	$	450,000	3.30%
3	Grants	$	7,000	0.05%
4	Water Revenue	$	1,867,200	13.71%
5	Sewer Revenue	$	324,250	2.38%
6	Permits, Fees & Fines	$	159,400	1.17%
7	Hotel/Motel Tax	$	252,200	1.85%
8	Property Tax	$	544,400	4.00%
10	M.F.T	$	203,000	1.49%
11	Capital Project Fund	$	2,334,445	17.13%
12	TIF District Fund	$	249,293	1.83%
13	Economic Develop. Fund	$	253,000	1.86%
14	American Rescue Plan Act Fund	$	236,775	1.74%
15	Forsyth Family Sports & Nature Park Fund	$	2,031,000	14.91%
16	Interest & Other	$	60,200	0.44%
Total Revenues:		**$**	**13,624,163**	100%



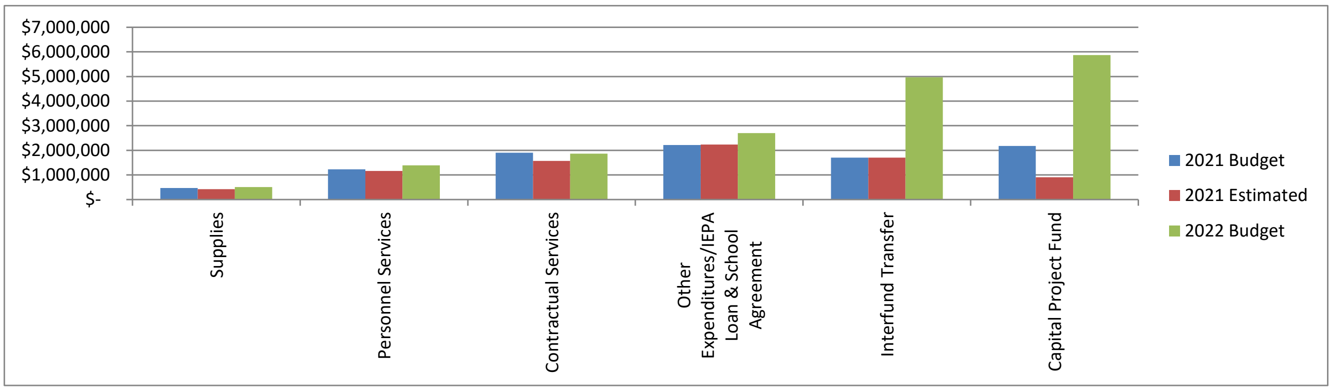
		2022 Budget Expenses		
1	Personnel Services	$	1,389,470	8.03%
2	Contractual Services	$	1,869,575	10.80%
3	Supplies	$	508,550	2.94%
4	Capital Project Fund	$	5,867,805	33.90%
5	Interfund Transfer	$	4,971,445	28.72%
6	Other Expenditures/IEPA Loan & School Agreement	$	2,704,800	15.62%
Total Expenses:		**$**	**17,311,645**	100%



Budget Revenues	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
Sales Tax	$ 4,170,000	$ 4,652,000	$ 4,652,000	0%	$ -
Income Tax	$ 320,000	$ 450,000	$ 450,000	0%	$ -
Grants	$ 308,000	$ 308,000	$ 7,000	-98%	$ (301,000)
Water Revenue	$ 831,032	$ 800,922	$ 1,867,200	133%	$ 1,066,278
Sewer Revenue	$ 331,650	$ 303,100	$ 324,250	7%	$ 21,150
Permits, Fees & Fines	$ 162,500	$ 158,350	$ 159,400	1%	$ 1,050
Hotel/Motel Tax	$ 254,100	$ 247,000	$ 252,200	2%	$ 5,200
Property Tax	$ 542,400	$ 544,400	$ 544,400	0%	$ -
M.F.T	$ 206,000	$ 203,000	$ 203,000	0%	$ -
TIF District Fund	$ 200,200	$ 206,525	$ 249,293	21%	$ 42,768
Capital Project Fund	$ 1,147,769	$ 1,143,469	$ 2,334,445	104%	$ 1,190,976
Economic Develp. Fund	$ 254,000	$ 253,000	$ 253,000	0%	$ -
American Rescue Plan Act Fund	$ -	$ 236,575	$ 236,775	0%	$ 200.00
Forsyth Family Sports & Nature Park Fund	$ -	$ -	$ 2,031,000	100%	$ 2,031,000.00
Interest & Other	$ 114,500	$ 65,150	$ 60,200	-8%	$ (4,950)
Total Revenues:	**$ 8,842,151**	**$ 9,571,491**	**$ 13,624,163**	**42%**	**$ 4,052,672**



Budget Expenses	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
Supplies	$ 469,250	$ 425,450	$ 508,550	20%	$ 83,100
Personnel Services	$ 1,231,640	$ 1,161,715	$ 1,389,470	20%	$ 227,755
Contractual Services	$ 1,905,485	$ 1,571,730	$ 1,869,575	19%	$ 297,845
Other Expenditures/IEPA Loan & School Agreement	$ 2,216,932	$ 2,232,007	$ 2,704,800	21%	$ 472,793
Interfund Transfer	$ 1,705,701	$ 1,705,701	$ 4,971,445	191%	$ 3,265,744
Capital Project Fund	$ 2,174,425	$ 909,465	$ 5,867,805	545%	$ 4,958,340
Total Expenses:	**$ 9,703,433**	**$ 8,006,068**	**$ 17,311,645**	**116%**	**$ 9,305,577**



Whole Budget Summary	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
Total Revenues:	$ 8,842,151	$ 9,571,491	$ 13,624,163	42%	$ 4,052,672
Total Expenses:	$ 9,703,433	$ 8,006,068	$ 17,311,645	116%	$ 9,305,577
Difference:	**$ (861,282)**	**$ 1,565,423**	**$ (3,687,482)**	**-336%**	**$ (5,252,905)**

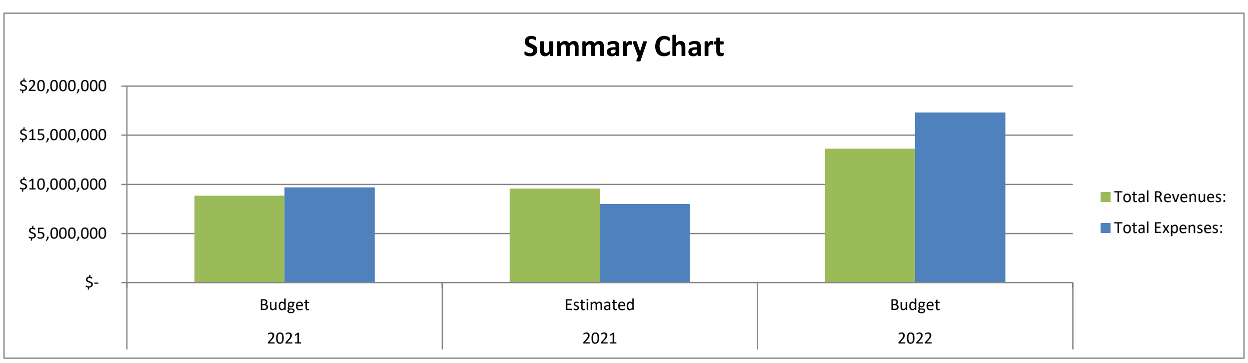
(Revenues)	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
General	$ 5,617,400	$ 6,177,900	$ 5,873,000	-5%	$ (304,900)
Hotel-Motel Tax Fund	$ 254,100	$ 247,000	$ 252,200	2%	$ 5,200
M.F.T.	$ 206,000	$ 203,000	$ 203,000	0%	$ -
TIF District Fund	$ 200,200	$ 206,525	$ 249,293	21%	$ 42,768
Capital Project Fund	$ 1,147,769	$ 1,143,469	$ 2,334,445	104%	$ 1,190,976
Economic Develop. Fund	$ 254,000	$ 253,000	$ 253,000	0%	$ -
American Rescue Plan Act Fund	$ -	$ 236,575	$ 236,775	0%	$ 200
Forsyth Family Sports & Nature Park Fund	$ -	$ -	$ 2,031,000	100%	$ 2,031,000
Water	$ 831,032	$ 800,922	$ 1,867,200	133%	$ 1,066,278
Sewer	$ 331,650	$ 303,100	$ 324,250	7%	$ 21,150
Totals	**$ 8,842,151**	**$ 9,571,491**	**$ 13,624,163**	**42%**	**$ 4,052,672**

	2019	2020
Total Revenues for the prior two years:	$ 10,016,714	$ 9,281,615

(Expenses)	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
General	$ 6,060,836	$ 5,747,106	$ 8,280,170	44%	$ 2,533,064
Hotel-Motel Tax Fund	$ 124,000	$ 149,840	$ 122,400	-18%	$ (27,440)
M.F.T.	$ -	$ -	$ 114,200.00	0%	$114,200
TIF District Fund	$ 88,000	$ 90,025	$ 128,150	42%	$ 38,125
Capital Project Fund	$ 2,174,425	$ 858,465	$ 4,110,605	379%	$ 3,252,140
Economic Develop. Fund	$ -	$ -	$ -	0%	$ -
American Rescue Plan Act Fund	$ -	$ -	$ -	0%	$ -
Forsyth Family Sports & Nature Park Fund	$ -	$ -	$ 1,628,000.00	100%	$ 1,628,000
Water	$ 941,172	$ 857,282	$ 2,586,700	202%	$ 1,729,418
Sewer	$ 315,000	$ 303,350	$ 341,420	13%	$ 38,070
Totals	**$ 9,703,433**	**$ 8,006,068**	**$ 17,311,645**	**116%**	**$ 9,305,577**

	2019	2020
Total Expenses for the prior two years:	$ 7,825,499	$ 7,535,786

(Summary Chart)	2021 Budget	2021 Estimated	2022 Budget	2021 Estimated 2022 Budget % Change	2021 Estimated 2022 Budget $ Change
Total Revenues:	$ 8,842,151	$ 9,571,491	$ 13,624,163	42%	$ 4,052,672
Total Expenses:	$ 9,703,433	$ 8,006,068	$ 17,311,645	116%	$ 9,305,577
Balance:	**$ (861,282)**	**$ 1,565,423**	**$ (3,687,482)**	**-336%**	**$ (5,252,905)**



CAPITOL IMPROVEMENT PLAN

STREET & STORM SEWER PROJECTS: FY2022 TO FY2026

PROJECT DESCRIPTION	2022	2023	2024	2025	2026	TOTAL
Akers Dr, Home Ave & Marion Ave Rehabilitation						
Design Engineering & Bidding Services	$ 34,000	$ -	$ -	$ -	$ -	**$ 34,000**
Construction & Observation	$ 368,000	$ -	$ -	$ -	$ -	**$ 368,000**
Avalon Blvd Reconstruction						
Design Engineering & Bidding Services	$ 29,000	$ -	$ -	$ -	$ -	**$ 29,000**
Construction & Observation	$ 266,000	$ -	$ -	$ -	$ -	**$ 266,000**
Moon Street & Elwood Street Sidewalk Improvements[1]						
Design Engineering & Bidding Services	$ 32,200	$ 8,050	$ -	$ -	$ -	**$ 40,250**
Construction & Observation	$ -	$ 53,350	$ -	$ -	$ -	**$ 53,350**
Barnett Ave Reconstruction[2]						
Design Engineering & Bidding Services	$ 82,000	$ 65,600	$ 16,400	$ -	$ -	**$ 164,000**
Construction & Observation	$ -	$ -	$ 451,200	$ -	$ -	**$ 451,200**
Woodland Hills Rehabilitation						
Design Engineering & Bidding Services	$ 79,200	$ 19,800	$ -	$ -	$ -	**$ 99,000**
Construction & Observation	$ -	$ 1,086,000	$ -	$ -	$ -	**$ 1,086,000**
Hickory Point Estates Rehabilitation						
Design Engineering & Bidding Services	$ -	$ 59,200	$ 14,800	$ -	$ -	**$ 74,000**
Construction & Observation	$ -	$ -	$ 814,000	$ -	$ -	**$ 814,000**
Stevens Creek Estates (South) Rehabilitation						
Design Engineering & Bidding Services	$ -	$ -	$ 64,800	$ 16,200	$ -	**$ 81,000**
Construction & Observation	$ -	$ -	$ -	$ 882,000	$ -	**$ 882,000**
Colonial Manor & Moon Street Rehabilitation						
Design Engineering & Bidding Services	$ -	$ -	$ -	$ 44,000	$ 11,000	**$ 55,000**
Construction & Observation	$ -	$ -	$ -	$ -	$ 603,000	**$ 603,000**

CAPITOL IMPROVEMENT PLAN

STREET & STORM SEWER PROJECTS: FY2022 TO FY2026

PROJECT DESCRIPTION	2022	2023	2024	2025	2026	TOTAL
Schroll Pointe Pavement Maintenance[3]						
Design Engineering & Bidding Services	$ 1,700	$ -	$ -	$ -	$ -	**$ 1,700**
Construction & Observation	$ 135,000	$ -	$ -	$ -	$ -	**$ 135,000**
Annual Pavement Maintenance Program						
Design Engineering & Bidding Services	$ 38,000	$ 27,000	$ 29,500	$ 27,000	$ 28,500	**$ 150,000**
Construction & Observation	$ 288,000	$ 241,000	$ 348,000	$ 290,000	$ 296,000	**$ 1,463,000**
Annual Pavement Rehab Program Design[4]	$ -	$ -	$ -	$ -	$ 67,500	**$ 67,500**
ANNUAL TOTALS:	**$ 1,353,100**	**$ 1,560,000**	**$ 1,738,700**	**$ 1,259,200**	**$ 1,006,000**	**$ 6,917,000**
ANTICIPATED MFT FUND EXPENDITURES:	**$ 114,200**	**$ 127,000**	**$ 467,600**	**$ -**	**$ -**	**$ 708,800**
TOTAL VILLAGE CIP FUND EXPENDITURES:	**$ 1,238,900**	**$ 1,433,000**	**$ 1,271,100**	**$ 1,259,200**	**$ 1,006,000**	**$ 6,208,200**

FOOTNOTES:

[1] Project submitted for SRTS Grant in 2021, Construction & Observation costs reflect 80% Fed/20% Local split. Propose using Village MFT Funds for Local matches.

[2] Project elgible for DUATS funding, Construction costs reflect 80% Fed/20% Local split. Propose using Village MFT Funds for Local match.

[3] Project carried over from 2021 Budget.

[4] Design engineering for estimated average asphalt rehabilitation construction project of $750,000 in FY2027.

UNPROGRAMMED FUTURE ROADWAY IMPROVEMENTS:

E. Cox Street Phase III Extension; Village Public Works Building to Sawyer Rd. - $3,304,000 (2010 Construction Only Estimate)
Oakland Avenue Reconstruction; CH 20 north to Village Limits - $1,676,000 to $1,829,000 (2020 Design/Construction/Observation Estimate)
Grayhawk Addition (East) Rehabilitation - $858,000 (2021 Design/Construction/Observation Estimate)
Grayhawk Addition (West) Rehabilitation - $754,000 (2021 Design/Construction/Observation Estimate)

UNPROGRAMMED FUTURE DRAINAGE IMPROVEMENTS (taken from 2002 Master Plan for Storm Water Drainage Improvements and 2008 Master Plan Update):

Forsyth Estates Sump Pump Drain System - $165,000 (2002 Des./Const./Obs. Estimate)
North East Detention Basin - $373,000 (2002 Des./Const./Obs. Estimate)
Smith Street Storm Sewer - $192,000 (2002 Des./Const./Obs. Estimate)
Christopher Drive Storm Sewer - $93,000 (2002 Des./Const./Obs. Estimate)
East Side Detention/Retention Basin - $239,000 (2002 Des./Const./Obs. Estimate)
Timber Lane Flood Improvement Project - $51,000 (2002 Des./Const./Obs. Estimate)
Mall's South Detention Basin Enlargement - $240,000 (2002 Des./Const./Obs. Estimate)
Highland Place Storm Sewer Project - $214,000 (2008 Des./Const./Obs. Estimate)
North Oakland Avenue Culvert - $96,000 (2002 Des./Const./Obs. Estimate)
North Oakland Avenue Culvert & Outfall - $411,000 (2002 Des./Const./Obs. Est.)
Stevens Creek Lane Storm Drain Replacement - $22,000 (2002 Des./Const./Obs. Est.)
West Weaver Road Storm Sewer - $72,000 (2002 Des./Const./Obs. Estimate)
Woodland Drive Storm Sewer - $118,000 (2002 Des./Const./Obs. Estimate)
Hickory Point Estates Storm Sewer - $139,000 (2002 Des./Const./Obs. Estimate)
Sawyer Road Storm Sewer - $444,000 (2002 Des./Const./Obs. Estimate)
Phillip Circle Detention Basin - $250,000 (2008 Des./Const./Obs. Estimate)

CAPITOL IMPROVEMENT PLAN

PARKS & RECREATION PROJECTS: FY2022 TO FY2026

PROJECT DESCRIPTION	2022	2023	2024	2025	2026	TOTAL
Veteran's Pavilion Pond Outfall Repairs						
Design Engineering & Bidding Services	$ 2,500	$ -	$ -	$ -	$ -	**$ 2,500**
Construction & Observation	$ 45,000	$ -	$ -	$ -	$ -	**$ 45,000**
Parking Lots A, B, C & D Surface Maintenance						
Design Engineering & Bidding Services	$ 7,500	$ -	$ -	$ -	$ -	**$ 7,500**
Construction & Observation	$ 67,500	$ -	$ -	$ -	$ -	**$ 67,500**
Maroa-Forsyth Grade School Bike Path[1]						
Land Acq., Design Eng. & Bidding Services	$ 41,075	$ -	$ -	$ -	$ -	**$ 41,075**
Construction & Observation	$ 160,530	$ -	$ -	$ -	$ -	**$ 160,530**
Forsyth Family Sports & Nature Park OSLAD Grant Improvements[2] (Retention pond, ADA fishing pier, dog park, paths & parking)						
Design Engineering & Bidding Services[3]	$ 40,000	$ -	$ -	$ -	$ -	**$ 40,000**
Construction & Observation	$ 1,588,000	$ -	$ -	$ -	$ -	**$ 1,588,000**
ANNUAL TOTALS:	**$ 1,952,105**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,952,105**
ANTICIPATED INCOME FROM GRANTS:	**$ 400,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 400,000**
TOTAL VILLAGE EXPENDITURES:	**$ 1,552,105**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,552,105**

FOOTNOTES:

[1] *Village has been awarded $363,920 in ITEP Funds for construction of the project which are not included in the estimate.*

[2] *Village has submitted for a $400,000 OSLAD Grant in 2020 for construction of the project.*

[3] *Approx. remainder of $81,000 design contract signed on April 15, 2021 plus anticipated supplement required for addition of the proposed dog park and ADA pier.*

UNPROGRAMMED FUTURE IMPROVEMENTS (taken from the September 2020 Parks & Recreation Master Plan):

Forsyth Community Center - No estimate included
Forsyth Family Sports & Nature Park Communication Utility Extension - $80,000 (2020 Estimate)
Forsyth Family Sports & Nature Park Power & Gas Utility Extensions - No estimate received as of September 2020
Forsyth Family Sports & Nature Park Pavilion & Restrooms - $660,000 (2020 Design/Construction/Observation Estimate)
Forsyth Family Sports & Nature Park Phase 4 (Playground, splash pad, showers & parking) - $2,226,000 (Design/Construction/Observation Estimate)
Forsyth Family Sports & Nature Park Phase 5 (4 adult baseball diamond complex, paths, parking, nature area & trees) - $10,128,000 (2020 Design/Construction/Observation Estimate)
Forsyth Family Sports & Nature Park Phase 6 (2 youth baseball diamonds, connecting walkways & additional parking) - $3,340,000 (2020 Design/Construction/Observation Estimate)
Oakland Ave-Hickory Point Rd Bike Path Connector - $1,200,000 (2016 Design/Construction/Observation Estimate)

CAPITOL IMPROVEMENT PLAN

WATER & SEWER PROJECTS: FY2022 TO FY2026

PROJECT DESCRIPTION	2022	2023	2024	2025	2026	TOTAL
Well 7 & Raw Water Main Extension[1]						
Design, Permitting & IEPA Loan App. Services[2]	$ 15,000	$ -	$ -	$ -	$ -	**$ 15,000**
Other Professional Services (Legal for Easements, Permits, Etc.)	$ 15,600	$ -	$ -	$ -	$ -	**$ 15,600**
Bidding Services, Construction & Observation[3]	$ 860,000	$ -	$ -	$ -	$ -	**$ 860,000**
Akers Drive Water Main Replacement						
Design, Permitting & Bidding Services	$ 10,000	$ -	$ -	$ -	$ -	**$ 10,000**
Construction & Observation	$ 85,000	$ -	$ -	$ -	$ -	**$ 85,000**
Water Towers, Ground Storage Tank, Aerator, Claricone Clarifiers & Filter Maintenance[1]						
Design, Permitting & IEPA Loan App. Services	$ 78,400	$ 19,600	$ -	$ -	$ -	**$ 98,000**
Other Professional Services (Legal for Easements, Permits, Etc.)	$ 15,600	$ 15,600	$ -	$ -	$ -	**$ 31,200**
Bidding Services, Construction & Observation	$ -	$ 800,000	$ 800,000	$ -	$ -	**$ 1,600,000**
Lead Service Line Inventory & Replacement[1]						
Design, Permitting & IEPA Loan App. Services	$ -	$ -	$ 88,800	$ 22,200	$ -	**$ 111,000**
Other Professional Services (Legal for Easements, Permits, Etc.)	$ -	$ -	$ 15,600	$ 15,600	$ -	**$ 31,200**
Bidding Services, Construction & Observation	$ -	$ -	$ -	$ 460,500	$ 460,500	**$ 921,000**
Undersized Water Main Replacement[1]						
Design, Permitting & IEPA Loan App. Services	$ -	$ -	$ 153,600	$ 38,400	$ -	**$ 192,000**
Other Professional Services (Legal for Easements, Permits, Etc.)	$ -	$ -	$ 15,600	$ 15,600	$ -	**$ 31,200**
Bidding Services, Construction & Observation	$ -	$ -	$ -	$ 797,500	$ 797,500	**$ 1,595,000**
Liquid Chlorine Feed at Water Treatment Plant						
Permitting & Bidding Services	$ -	$ -	$ -	$ -	$ 5,000	**$ 5,000**
Construction & Observation	$ -	$ -	$ -	$ -	$ 65,000	**$ 65,000**

CAPITOL IMPROVEMENT PLAN

WATER & SEWER PROJECTS: FY2022 TO FY2026

PROJECT DESCRIPTION	2022	2023	2024	2025	2026	TOTAL
TOTAL EXPENDITURES	$ 1,079,600	$ 835,200	$ 1,073,600	$ 1,349,800	$ 1,328,000	$ 5,666,200
ANTICIPATED INCOME FROM ARP FUNDS:	$ -	$ 473,150	$ -	$ -	$ -	$ 473,150
ANTICIPATED IEPA LOAN DISBURSEMENTS:	$ 600,000	$ 420,850	$ 835,200	$ 1,531,600	$ 1,349,800	$ 4,737,450
ANTICIPATED IEPA LOAN REPAYMENT:	$ -	$ 34,500	$ 85,900	$ 133,900	$ 221,800	$ 476,100
TOTAL VILLAGE FUND EXPENDITURES:	$ 479,600	$ (24,300)	$ 324,300	$ (47,900)	$ 200,000	$ 931,700

FOOTNOTES:

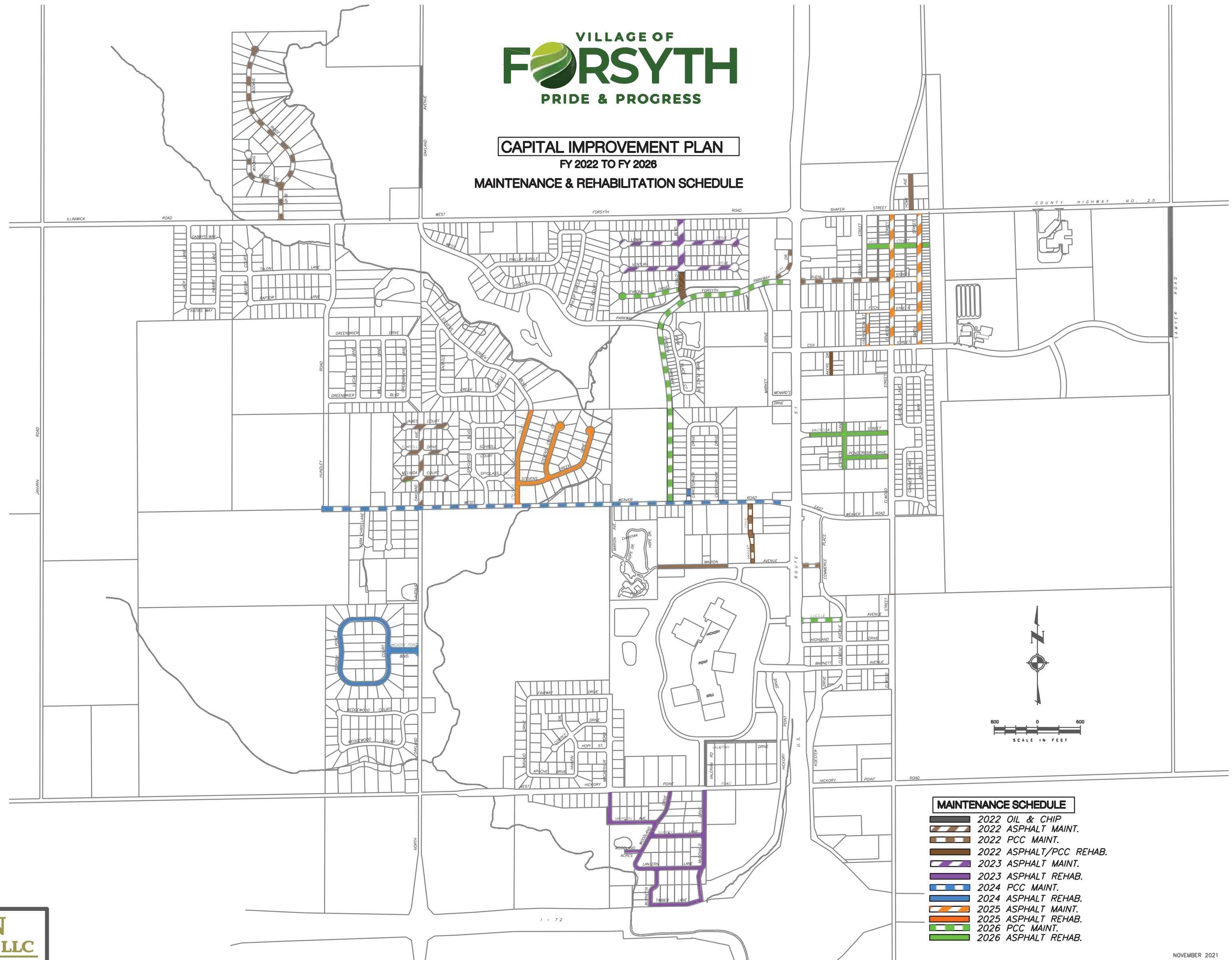
[1] *Project has been included in the approved project plan and is eligible for funding through an IEPA loan.*

[2] *Anticipated remainder of $104,000 contract executed in April 2021.*

[3] *Anticipate proceeding with well drilling and testing with local funds and extension of raw water main, development of the site and construction of the well building with IEPA funds.*

UNPROGRAMMED FUTURE IMPROVEMENTS:

Westside Elevated Storage Tank - $2,069,000 (2020 Design/Construction/Observation Estimate)
Forsyth Family Sports & Nature Park Water Main Extension - $425,000 (2020 Design/Construction/Observation Estimate)
Forsyth Family Sports & Nature Park Sanitary Sewer Extension - $916,000 (2020 Design/Construction/Observation Estimate)



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