

THE VILLAGE OF CHANNAHON, ILLINOIS



Annual Operating Budget for the Fiscal Year Ended April 30, 2022



Village of Channahon, Illinois
Table of Contents
Fiscal Year Ended April 30, 2022

INTRODUCTION

Transmittal Letter	i - iii
Budget Message	iv - xi
Description of Village Funds	xii - xv

BUDGET SUMMARIES

<i>Summary of Budgeted Revenues/Expenses by Fund (All Funds)</i>	1
<i>Summary of Budgeted Transfers by Fund</i>	2
<i>Summary of Budgeted Revenues/Expenses by Category (General Fund)</i>	3
<i>Summary of Budgeted Revenues/Expenses - GENERAL FUND</i>	4

BUDGET DETAIL BY FUND

Governmental Funds

GENERAL FUND

General – Fund 01	
Revenues	5 – 7
Expenses	8 – 16
General Capital Improvement – Fund 11	17
Rebate – Fund 14	18
 <i>Summary of Budgeted Revenues/Expenses – SPECIAL REVENUE FUNDS</i>	 19

SPECIAL REVENUE FUNDS

IMRF & Social Security – Fund 02	20
Audit – Fund 04	21
Insurance – Fund 05	22
Development Repayment – Fund 16	23
TIF I55 & Rt 6 – Fund 20	24
Motor Fuel Tax – Fund 22	25
School Resources – Fund 23	26
Police Forfeiture – Fund 24	27
Motor Fuel Tax Bond – Fund 26	28
 <i>Summary of Budgeted Revenues/Expenses – CAPITAL PROJECTS & DEBT SERVICE FUNDS</i>	 29

CAPITAL PROJECT FUNDS

Bluff Road & I55 – Fund 15	30
Rt. 6 & Bradley Intersection Recaptures Capital Projects – Fund 17	31
TIF Aux Sable – Fund 25	32

Village of Channahon, Illinois
Table of Contents, continued
Fiscal Year Ended April 30, 2022

DEBT SERVICE FUND

Wescom – Fund 29	33
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FIDUCIARY FUND

Police Pension – Fund 21	34
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Proprietary Funds – Enterprise Fund

<i>Summary of Budgeted Revenues/Expenses – UTILITY FUNDS</i>	35
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UTILITY FUNDS

Utility – Fund 30	
Revenues	36 – 37
Expenses	38 – 43
Utility Capital – Fund 31	44 – 45

Annual Budget Transmittal Letter

Fiscal Year Ended April 30, 2022

April 19, 2021

Missey Moorman Schumacher, Village President
Sam Greco, Village Trustee
Chantal Host, Village Trustee
Scott McMillin, Village Trustee
Patricia Perinar, Village Trustee
Mark Scaggs, Village Trustee
Scott Slocum, Village Trustee

Village President Moorman Schumacher and the Board of Trustees:

It is with great pleasure that I respectfully submit the proposed budget for the fiscal year ended April 30, 2022 for your review and consideration. The proposed budget represents the Village's financial plan for the time period May 1, 2021 through April 30, 2022. The following items, along with others, are included in the proposed budget: continuation of the Bridge Street multi-use path, replacement of various Village vehicles including three marked squads, four trucks equipped for snow removal, the purchase of land which will be the future site for a new waste water treatment plant, and various utility capital projects including the design of well #7 and the rehabilitation of well #5. The proposed budget includes increases for union and non-union employee salaries as well as the addition of two staff positions (a sworn police officer and a Police Executive Assistant/Records Administrator).

The Village has experienced incredible growth which has resulted in new construction of residential homes, industrial buildings and reinvestment of businesses within the community. There were over 100 new homes constructed in calendar year 2020 and several new businesses have opened in the community. One new non-residential building recently began construction. The progress experienced in the Village is a direct reflection of the Board's dedication to thoughtful growth of the community coupled with informed decisions and sound financial oversight. These attributes are indicative of the Village's success and growth. The Village's progress over the past few years is also a result of the Board and staff's diligence in monitoring and scrutinizing all revenues, expenses and proposed projects each year. Increased property values have been recorded over the past five years; a trend that is anticipated to continue in the upcoming fiscal year which will only strengthen the Village's advancement.

This document includes a Budget Message which is a narrative intended to give an overview of the significant policies and issues that have impacted the fiscal year 2022 annual budget. The Budget Message also provides an overview of the major revenues and expenditures included within the budget document.

INTRODUCTION

The Village of Channahon, Illinois was incorporated in 1961 and is located in the northeastern portion of the state. The name Channahon means "Meeting of the Waters" in the language of the areas original Potawatomi inhabitants. Channahon is located by the I&M Canal at the intersection of three rivers (DuPage, DesPlaines and Kankakee). According to the most recent Census data, the Village has 16.417 square miles of which 14.99 square miles is land and 1.427 square miles is water. The most recent population from the 2010 census is 12,560. As a result of the community's growth over the past decade, the Village anticipates the 2020 census population to exceed 14,000 residents. The 2020 census data has not yet been released and will not be available until after the passage of the fiscal year 2022 annual budget.

The Village utilizes the Village President-Trustee form of government and is directed by the Village President and a six-member Board of Trustees. The Village President, Board of Trustees and the Village Clerk are all elected at large. The Board of Trustees constitutes the primary policy making body of the Village. The Board determines Village policy, approves the annual budget, levies taxes, authorizes the payment of bills, approves bids and contracts involving Village business and adopts Village ordinances. An appointed Village Administrator is directly responsible to the Board of Trustees for the proper administration of all day-to-day affairs of the Village. The Village Administrator is vested with the enforcement of all Village policies, procedures and ordinances and has the authority to direct employees within all departments.

The Village provides a full range of municipal services including public safety, roadway and street maintenance and reconstruction, building code enforcement, public improvements, economic development, planning and zoning, water and sewer services and general administrative services. Five Fire Protection Districts that serve an area larger than the Village's corporate boundaries provide fire and ambulance services to the residents.

YEAR IN REVIEW

Surviving, succeeding, and thriving through the pandemic was no small feat for the Village. The past year was riddled with life-changing events, social changes, and uncertainty. The Village of Channahon worked together, remained strong, and persevered. Prior to the pandemic, the Village had been fortunate to experience a steady growth in not only development, but also revenue.

For the 5th year in a row, the Village Board has decreased the property tax levy rate. The Village has also accomplished diversification of the property tax base by approving non-residential development in an effort to stabilize the tax rate for the residents. The GFOA Certificate of Achievement for Excellence in Financial Reporting has been received for the past 15 years; a testament to the Village's dedication to ethics, integrity and fiscal responsibility.

The Village continued the steady pace of growth related to new construction. 2020 marked the 4th consecutive year of triple-digit new construction starts in the Village. Total permits were up significantly in 2020, bolstered by home improvements to existing homes. Five new non-residential buildings started construction. The largest and most notable of these is what will be the largest buildings in the Village which is a 1,290,460 square-foot precast concrete building in the *Crossroads 55* development. The total construction value of additions to the Village was similar to 2019, which was more than double the value added in 2018. For the time period January 2020 through December 2020, the Village issued a total of 947 building permits with a total construction value of over \$137.52 million.

Accolades such as the 2nd safest city in Illinois according to Alarms.com, 6th safest community in Illinois by the HOME SECURITY ADVISOR, and 13th safest community in Illinois by Safewise represent admirable qualities of the Village. The Police Department completed over 2,709 hours of training, responded to over 7,778 calls for service and logged over 235,000 miles patrolled. In addition, the police department met all of the training mandates required by the State of Illinois, maintained all current certifications, and achieved a Gold level standard in Lexipol's Connect program.

The Public Works Department removed 181 dead or dying trees from parkways as part of the Ash tree replacement program. More than \$1,050,000 of roadway maintenance and reconstruction was completed in the past year on various roads as part of the routine road maintenance program. Construction on the wastewater treatment plant expansion to double the capacity of the Village's existing wastewater treatment plant was completed.

The Village continues to make sound financial decisions that have resulted in the maintenance of positive fund balances and ample reserves. The Village maintains reserves in excess of the recommended amount of 6 – 9 months of expenditures. Over the past few years, the Village has been fortunate to experience growth in revenue. This revenue growth has occurred without increasing the annual property tax rate or the institution of any new taxes

to residents. Services provided to residents have been consistent, safety of the community has not been compromised and Channahon continues to be a community in which people want to live, work and visit.

ECONOMIC OUTLOOK FOR FISCAL YEAR 2021-2022

The Village's fiscal solvency is heavily reliant upon external economic factors. The Village has managed to remain financially stable through numerous years of economic hardships with positive fund balances and reserves. The economic outlook is a positive one and the proposed budget remains conservative to ensure that if a revenue source is diminished or a large, unexpected expense occurs, the Village will be financially prepared. An increase in development, sales tax, and overall interest in investing in the community is expected to continue in upcoming years.

2021 is expected to see a continued high demand for new housing. The number of lots available for development is ever-shrinking. Similarly, the high-demand industrial sector has all but exhausted the planned space for development along the I-55 corridor. Developers are now interested in the sites available near the Brisbin Road interchange area for continued development.

The Village of Channahon is, has been and will continue to experience growth. The proposed budget accounts for that continued growth and also remains conservative in nature. This positive financial growth is a result of sound fiscal management by staff, the Village's conservative approach to budgeting and thoughtful consideration related to all decisions made by the Village Board.

CONCLUSION

The implementation of the proposed budget will result in the delivery of services to the residents maintained at or above the current level. The proposed budget is intended to serve as a guide for maintaining and improving efficient and effective municipal services while accomplishing the Village's financial objectives. A fiscally responsible budget year for 2021-2022 can be achieved through the combined effort of monitoring expenses and maximizing collection of revenues.

I would like to extend my gratitude to Mayor Moorman Schumacher for the opportunity to prepare the budget for the fiscal year ending April 30, 2022. I would also like to extend my appreciation to the Mayor and Village Trustees for their support, diligence and participation related to the important roles they play within each department. Village staff has worked together as a team to create the proposed budget document with the goal of moving Channahon successfully into the future. A team of fiscally responsible elected officials and staff are a combination with which the Village of Channahon will continue to succeed, see growth and be prepared for the future.

Respectfully Submitted,



Heather Wagonblott, CIMT
Village of Channahon, Illinois
Finance Director

Village of Channahon, Illinois
Annual Budget Message
Fiscal Year Ended April 30, 2022

The Village of Channahon operates under the Budget Officer Act as outlined in Chapter 24, Section 8-2-9 of the Illinois Compiled Statutes, as revised. The Act requires the Village President and Board of Trustees to adopt the annual budget prior to the beginning of the fiscal year to which it applies and provides that the budget shall serve as the Village's annual appropriation ordinance. Under the Act, the Village is also required to make the budget document conveniently available for public inspection at least ten days prior to passage. Not less than one week after publication of the budget document's availability, and prior to the Village Board approval, the President and Board of Trustees are required to hold a public hearing on the budget. After approval of the budget, the Village Board may amend the originally approved budget in the form of budget amendments.

BUDGET POLICY AND PROCEDURES

The Village's budgeting policy is to estimate revenues conservatively and budget expenditures appropriately such that services to residents are maintained, capital is replaced in a timely manner and roads are maintained at an adequate level for safe traveling. The current budget year projections for revenues were made on the assumption that fiscal year 2022 will continue to experience growth related to residential building as well as an increase in the Equalized Assessed Valuation (an amount determined annually by each County), and an increase in sales tax revenue. While financial losses are always a possibility, Village staff believes that there are safeguards in place within the proposed budget to absorb a loss due to economic shifts. Village staff prides themselves on their diligence in monitoring incoming revenues and expected expenditures and making adjustments as needed.

The Village's history of budgeting has been, and continues to be, very conservative. Over the past several years, the Village has set the property tax levy rate at a minimal amount, largely due to a significant increase in residential and commercial construction as well as maximizing the Village's cash on hand to earn the most interest each year. The Village continues to meet annual debt obligations, add to the current staffing levels, purchase capital needs and maintain the high-quality level of services that have been provided to the residents. The Village Board has made strategic financial and development decisions over the past few years which has resulted in progress and numerous achievements in the Village. For example, the institution of the Village fuel & diesel tax has allowed the Village to replace a previous loss of significant revenue, maintain roads at an appropriate level, and purchase capital and equipment that may otherwise have needed to incur long-term debt. In addition, the Village Board has allowed industrial development in appropriate areas within the community that have brought about the diversification of the property tax rate (lessening the burden on residential homes), completion of major infrastructure projects, as well as additional tax revenues such as sales, fuel and diesel.

BUDGET PROCESS

The budget process begins each year with a collaboration of Village staff from each department at which time operating, capital and personnel needs are identified. The estimates submitted by each department are reviewed by the Finance Director to ensure reasonableness. The budget information from each department was combined into one document to represent the Village as a whole. Village staff scrutinized the budget over several budget meetings. After the final budget revisions were made, the first draft was presented to the Mayor and Village Board for discussion at the annual budget workshop.

The annual budget serves as the financial policy document, operations guide and communication device for staff to assist in maintaining fiscal responsibility. Pursuant to State law, the proposed budget document was made conveniently available for public inspection before March 27, 2021. In addition, the required public notice was

**Village of Channahon, Illinois
Annual Budget Message, continued
Fiscal Year Ended April 30, 2022**

BUDGET PROCESS, continued

published in the *Morris Daily Herald* on March 22, 2021 informing the general public of the budget public hearing scheduled for Monday, April 5, 2021 at 6:15pm. Barring any changes to the proposed budget document, the fiscal year 2022 budget ordinance will be brought before the Mayor and Village Board for approval on Monday, April 19, 2021.

BUDGET ASSUMPTIONS

Following long established fiscally and financially sound budgeting practices, the revenue budget projections are established at levels that are conservative in nature. This conservative approach minimizes the risk of budgeting operations against a revenue stream that may not be realized due to unanticipated outside forces, shifts in the economy or where a revenue source could be diminished or be eliminated during the budget year. Revenues and expenses are reviewed on a monthly basis by each department and by the Finance Director. In the event of a major loss of revenue, various expenses would be prohibited if deemed necessary, or simply postponed until a revenue source could be identified. In addition, Village staff would recommend budget adjustments to the Village Board that were considered necessary as a result of diminished revenues.

BUDGET OVERVIEW

The Village continues to build on and enhance the current budget document by adopting a zero-based budget approach. In traditional budgeting, only variances from the past year's expenses must be justified. By contrast, zero-based budgeting requires each line item of the budget be approved and justified. This process is independent of whether the total budget or specific line items are increasing or decreasing from the previous year. It is important to note that the budget is a financial plan which does not constitute a mandate to spend, but rather only the authority to do so. The Village has a history of conservative budgeting, conservative spending, and maintaining a high level of fiscal responsibility.

The budget document is presented in a manner which demonstrates relationships among fiscal entities: 1) revenues and operating programs, 2) taxes and services, 3) employment levels and costs and 4) community priorities and practical restraints. Budgeting is at the very core of local government finance, functioning as a practical tool for setting policy, establishing priorities, promoting effectiveness and efficiency in operations, and ensuring both financial and programmatic accountability.

FINANCIAL STRUCTURE

Governmental funds include the following fund types: General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds. The General Fund is the Village's primary operating fund. It accounts for all financial resources of the Village except those required to be accounted for in another fund and restricted for a specific purpose. Special Revenue funds account for revenues that are restricted to specified expenses. Debt Service funds account for the servicing of long-term debt not being financed by proprietary or nonexpendable trust funds. Capital Project funds account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds.

**Village of Channahon, Illinois
Annual Budget Message, continued
Fiscal Year Ended April 30, 2022**

FINANCIAL STRUCTURE, continued

Proprietary funds are accounted for on the flow of economic resources measurement focus. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Proprietary funds include the following fund types: Enterprise Funds and Internal Service Funds. The Village has an enterprise fund, but does not currently have an internal service fund. Fiduciary funds account for assets held by the Village in a trustee capacity or as an agent on behalf of others. The Village's financial statements include a pension trust fund established for the qualified Article 3 members of the police department.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets are adopted on the modified accrual basis of accounting for governmental funds which is the same basis that is used for the Village's audited financial statements. The enterprise and fiduciary funds budget on the accrual basis of accounting except for the receipt of long-term debt proceeds, capital outlays and debt service principal payments that are included in the operation budgets. The Village's audited financial statements use the GAAP basis of accounting, which includes allocations for depreciation and amortization expenses. The Village considers a budget balanced when the sum of estimated revenues and projected fund balances exceed or equal the budgeted expenditures.

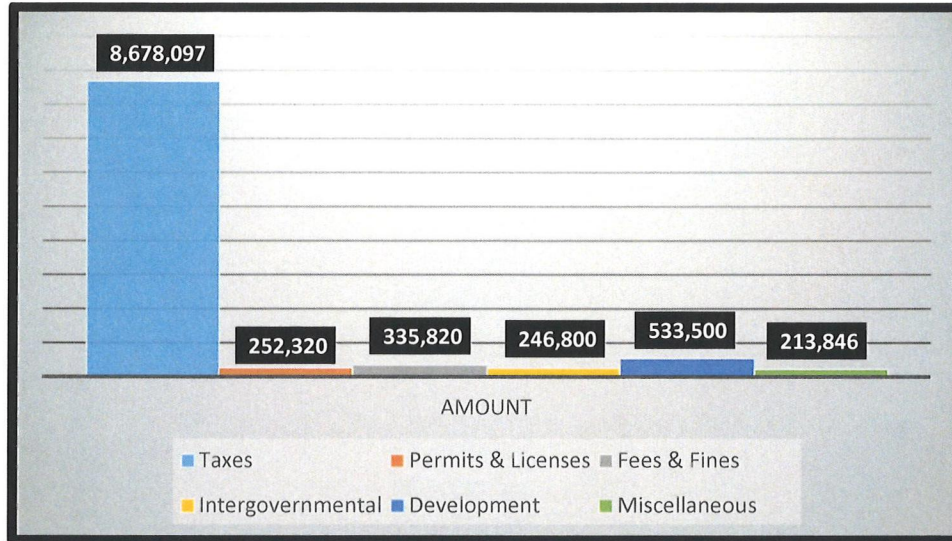
GENERAL FUND

The Village's General Fund is comprised of three separate funds: Fund 01 (General), Fund 11 (Capital Projects), and Fund 14 (Rebate). The General Fund has budgeted approximately \$11.1 million in revenues and \$12.1 million in expenses. The variance between the revenues and expenses is due to the annual debt payment for one of the outstanding General Obligation bonds which is paid from the designated reserves of the General Fund 14. The reserves in Fund 14 exceed the remaining bond obligation and is therefore anticipated to utilize reserves previously set aside to pay the remaining bond obligation. The final payment for this bond will occur in fiscal year 2022 and is due in December 2021. Taking the bond obligation out of the equation for the three General Funds, the proposed budget is estimated to utilize approximately \$700,000 of reserves for general capital expenses. The Village has accumulated reserves over the past 9 fiscal years in anticipation of the general capital vehicles, equipment, and projects. Even though the Village has proposed the utilization of fund reserves in the General Fund, it is anticipated that the fiscal year 2022 budget will result in revenues in excess of expenditures.

The chart below displays the composition of the types of revenue in the General Fund. Of the total budgeted revenues, 85% of the General Fund revenues are generated by taxes. The tax revenue is comprised of 61% various state and local taxes, 21% Village fuel & diesel taxes, and 18% property taxes. General revenues provide the funds for Village operational expenses, public safety services, capital projects, and a variety of other important resources offered to residents.

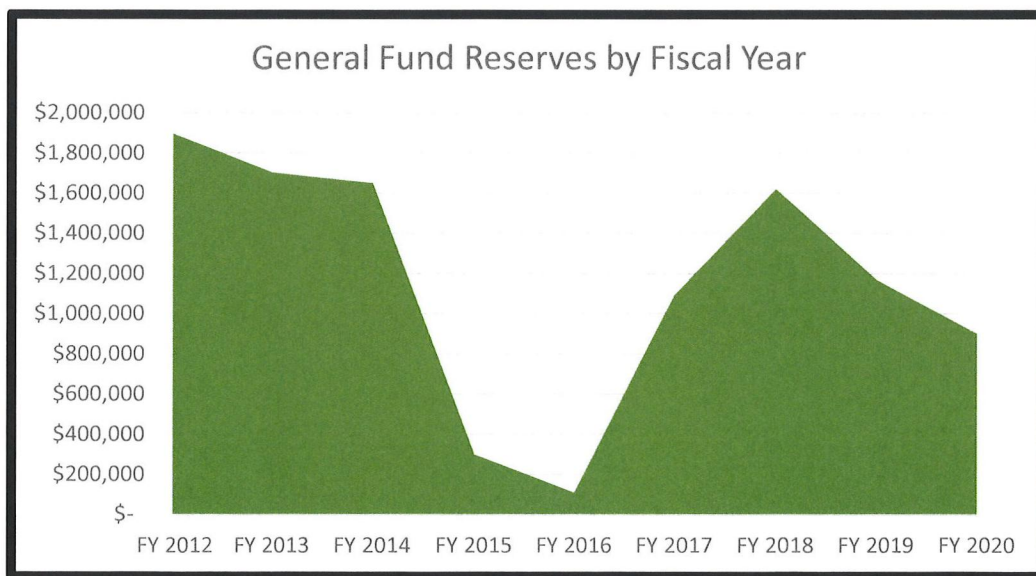
Village of Channahon, Illinois
 Annual Budget Message, continued
 Fiscal Year Ended April 30, 2022

GENERAL FUND, continued



GENERAL FUND RESERVES

The Village has had the opportunity to increase its General Fund reserves over the past 9 fiscal years. This strong financial condition can be attributed to the conservative budgeting, diversification of the property tax base, institution of the Village fuel & diesel tax, home building growth, industrial development, and sound financial decisions. Good business practice dictates that at least 6 – 9 months of reserves on hand should be maintained. The Village has maintained reserves on hand in excess of the recommended amount in order to be prepared for future capital equipment, vehicles and projects as well as any unexpected material expenditures or any significant reduction in revenues.



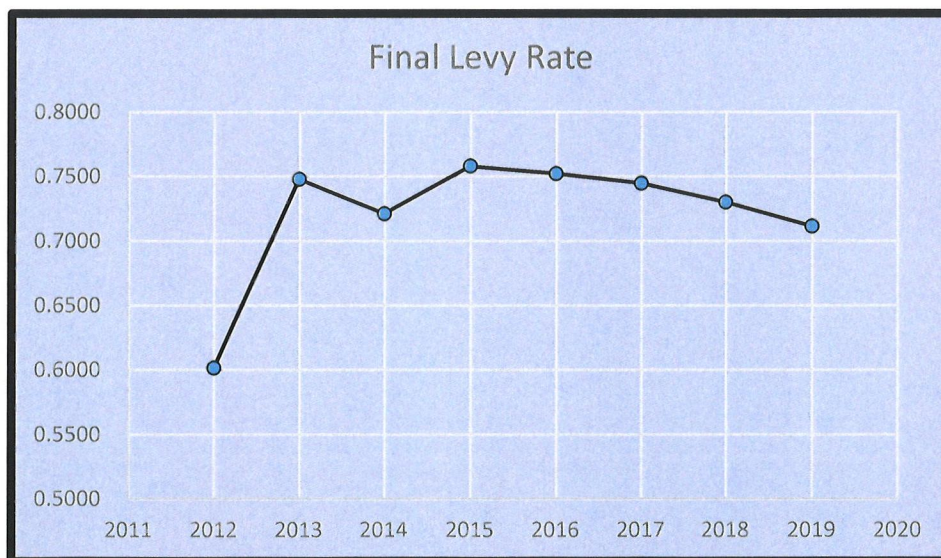
**Village of Channahon, Illinois
Annual Budget Message, continued
Fiscal Year Ended April 30, 2022**

PROPERTY TAXES

The Mayor and Village Board are committed to making informed financial decisions which has allowed the Village to flourish, not just financially, but as a community. For several consecutive years, the Village has decreased the property tax rate, diversified the tax base, and maintained an excellent level of service to its residents. The charts below demonstrate the Mayor and Village Board's dedication and commitment to reducing the property tax rate. At the time this document was prepared, the final 2020 levy rate had not been released by either Will or Grundy Counties, however, the Village Board approved the 2020 property tax levy rate at an amount lower than the final property tax rate for levy year 2019.

Levy Year	Payable in Year	Estimated EAV	Actual EAV	Board Approved Rate	Final Levy Rate	Increase (Decrease)	Total Levy Dollars
2012	2013	296,275,083	214,936,051	0.6711	0.6019		\$ 1,988,412
2013	2014	273,502,826	281,693,944	0.7701	0.7480	0.1462	\$ 2,106,371
2014	2015	267,883,015	278,003,404	0.7866	0.7212	(0.0268)	\$ 2,003,765
2015	2016	287,715,530	285,816,281	0.7529	0.7582	0.0370	\$ 2,166,098
2016	2017	305,850,129	306,185,202	0.7582	0.7524	(0.0058)	\$ 2,318,886
2017	2018	324,074,393	325,164,928	0.7472	0.7448	(0.0076)	\$ 2,421,600
2018	2019	351,330,789	358,503,221	0.7449	0.7303	(0.0145)	\$ 2,617,000
2019	2020	417,259,115	399,254,692	0.6902	0.7116	(0.0187)	\$ 2,880,000

While the total levy dollars have increased over the years, the diversification of the tax base (residential and commercial) has changed drastically over the past 6 years.

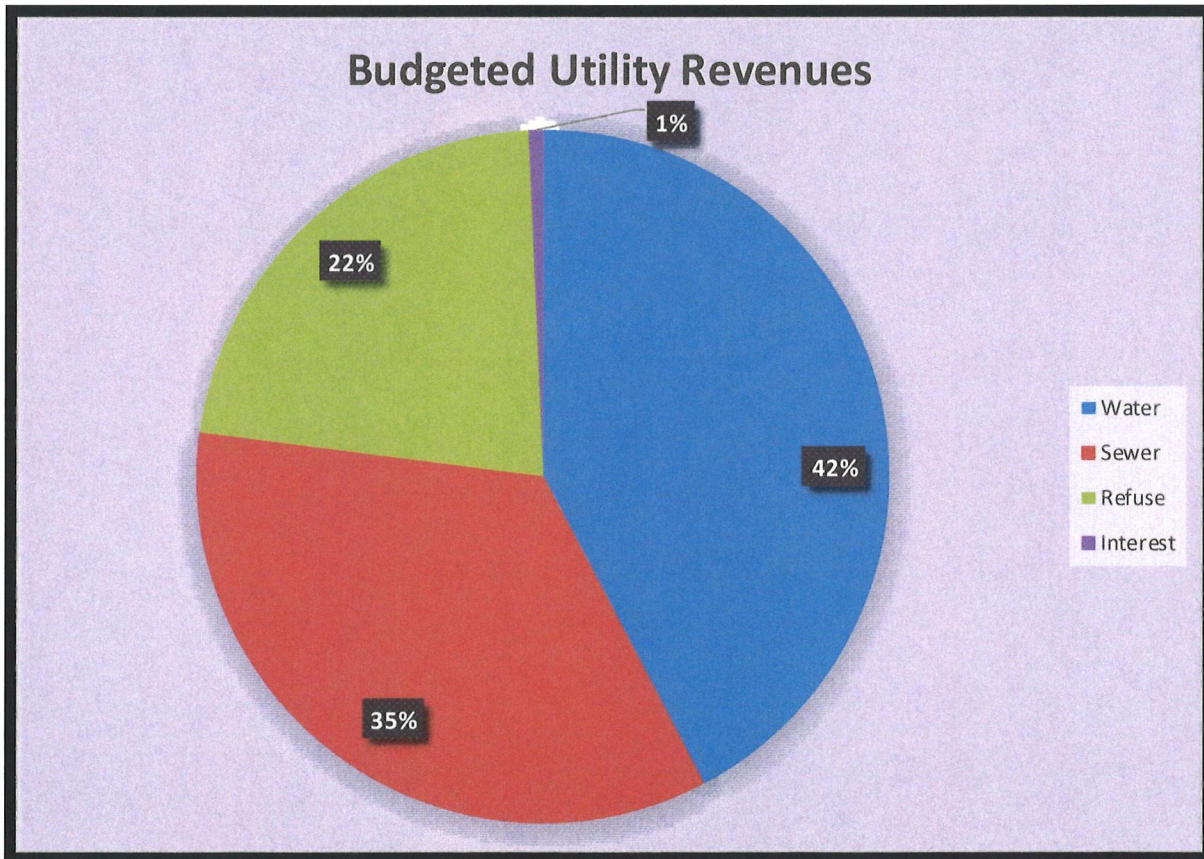


**Village of Channahon, Illinois
Annual Budget Message, continued
Fiscal Year Ended April 30, 2022**

UTILITY FUND

The fiscal year 2022 budget includes revenues resulting from water, sewer and refuse charges. Budgeted revenues for the utility fund are 45% lower than the previous fiscal year. This decrease is due to the prior year budget including a significant amount of revenue related to loan and bond proceeds associated with the expansion of the wastewater treatment plant. Since the loan proceeds for this project are received as the expenses are incurred (vs. the entire loan amount all at once), the remaining loan proceeds were appropriately budgeted in anticipation of those expenses to be incurred during fiscal year 2021. The wastewater treatment plant expansion project has been completed and additional revenues and expenses are not anticipated or budgeted for fiscal year 2022. The Village plans to begin designing Well #7 to meet the growing demand for water planned at Ridge Road and Rt. 6 as well as rehabilitation work on Well #5. Funds have budgeted for the purchase of land for the public works site on Blackberry for future expansion of the public works facility. In addition, \$1,353,000 for the purchase of land intended to be the site for a newly constructed wastewater treatment plant on the far west side of the Village.

The Utility fund continues to realize an increase of water and sewer revenues as a result of Board approved annual fee increases as well as the anticipation of an increase in the usage of water and sewer. The increase in usage of water and sewer is due to the additional residential and commercial construction which is anticipated to occur as well as the increases that have already occurred over the past few years.



**Village of Channahon, Illinois
Annual Budget Message, continued
Fiscal Year Ended April 30, 2022**

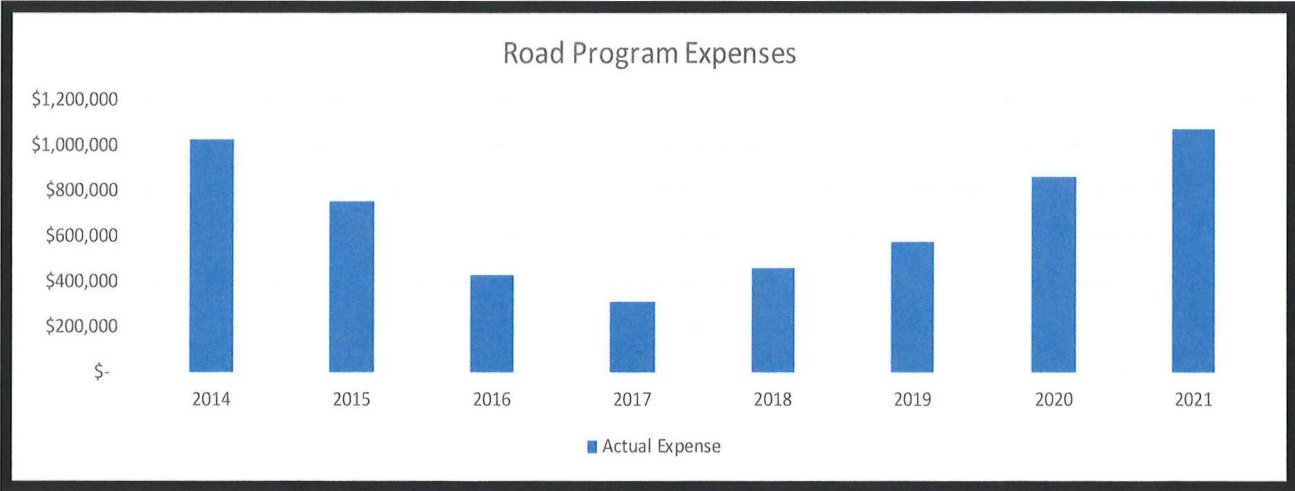
OUTSTANDING DEBT

Operating expenditures generally produce benefits in the current period only and are thus funded by current operating revenues. By contrast, capital expenditures produce long-term benefits and are consequently funded by debt issuance. The Village continues to pay outstanding debt obligations with revenues sources other than property taxes. The history of the Village demonstrates that the Mayor and Village Board do not burden the taxpayers with the responsibly of repayment of debt obligations. Currently, the General Fund has minimal debt remaining, with a stable and sound debt to income ratio. In fact, fiscal year 2022 will incur the final debt payment of the only remaining outstanding bond in the General Fund. The Utility Fund has a significant amount of debt outstanding, largely due to capital project started in fiscal year 2020 related to the expansion of the wastewater treatment plant. While the Utility Fund has a larger amount of debt when compared to the General Fund, the Utility Fund is capable of sustaining the debt through low interest, long-term loans and user fees. Debt is an opportunity to fund major capital projects for the growth, success, and prosperity for the Village in the present and in the future.

ROAD PROGRAM

A total of \$1,300,000 is budgeted for the annual road maintenance program. This year's budgeted funds for the annual road maintenance program are the same as in the prior year's budget. The road program has been successful in recent years as a result of the additional fuel and diesel tax revenue received from fueling stations located in the Village. The Village fuel and diesel tax funds, along with a portion of the Village's motor fuel tax revenue received from the State of Illinois, will be utilized in the upcoming budget year to make necessary repairs to Village roads. The Village's goal is to match or increase the amount of funds allocated to the annual road maintenance program in upcoming years. This will allow the Village to continue to maintain the current road system at a safe and satisfactory rating level.

The Village is capitalizing on its location in the region within the I-80 and I-55 corridors. The Village Boards' decision to implement the Village fuel & diesel tax and also increase those rates in 2016 and 2018 has allowed the Village to keep the roads maintained at a higher standard, resulting in safer roads for businesses, residents and visitors that travel in and through the community. The graph below visually demonstrates how the funds allotted to the annual road program have fluctuated in the past.

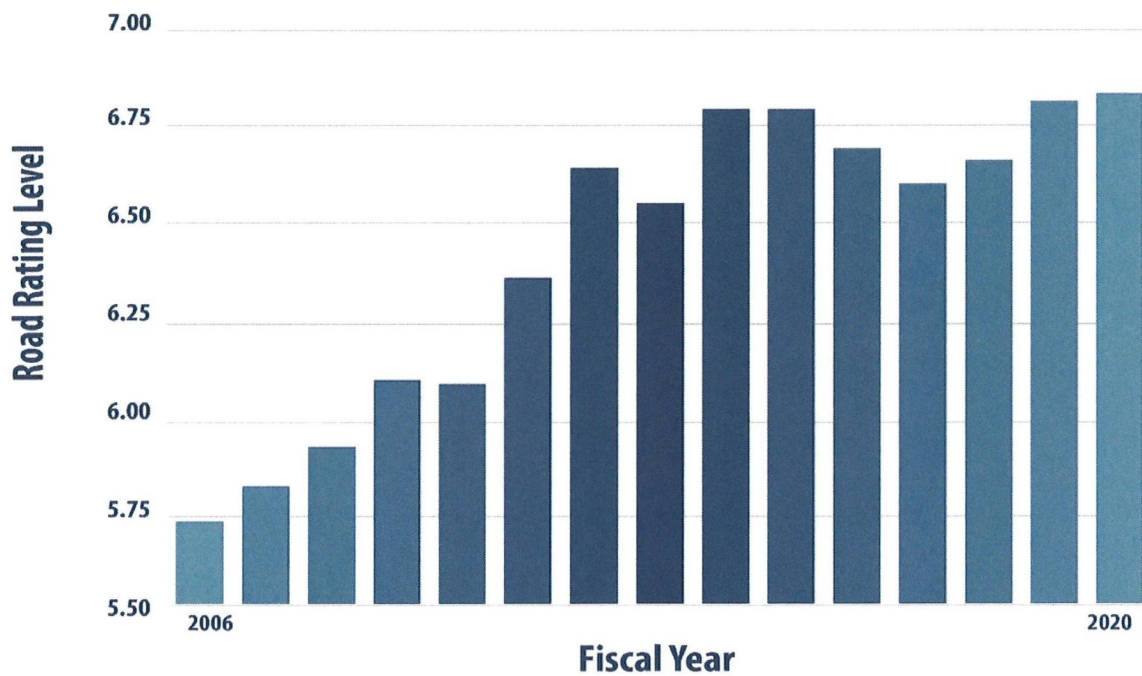


**Village of Channahon, Illinois
Annual Budget Message, continued
Fiscal Year Ended April 30, 2022**

ROAD PROGRAM, continued

The road rating history graph below demonstrates how the lack of funds allotted to the road maintenance program has affected the condition of the Village roads. In recent years, the overall ratings of the roads began to decline since an adequate amount of funds were not available to be allotted to the annual road maintenance program. Over the past few years the Village has been able to increase the amount of funds dedicated to the annual road maintenance program. The Village has seen the road ratings effectively increase over the past few years as a result of the increased funds allotted to annual road maintenance.

Village of Channahon Road Rating Levels



SUMMARY OF GOALS AND OBJECTIVES

The decisions made by the Village Board in conjunction with staff have strengthened the community and set the stage for great success. The Village can now do more as a result of development, improved economy, increased property values and dedication to “thoughtful growth”. The budget has been compiled to include various capital projects and goals and objectives which serve the best interest of the Village for additional development and continued success. Projected revenues are conservative, yet indicative of growth within the community. The implementation of this budget will enhance the delivery of services to the residents of the Village of Channahon, Illinois. The budget is intended to serve as a guide for maintaining and improving efficient and effective municipal services while accomplishing the Village’s financial objectives and continued conservatism.

Village of Channahon, Illinois

Description of Village Funds

Fiscal Year Ended April 30, 2022

Financial activities for state and local governments fall into three broad categories: governmental, proprietary and fiduciary funds. Within these three categories, individual funds are further categorized by fund type: general, special revenue, debt service, capital project and permanent.

Governmental funds are used to account for activities primarily supported by taxes, fines and fees, grants and similar revenue sources. Proprietary funds are used to account for activities that receive significant support from fees and charges. Fiduciary funds are used to account for resources that a government holds as a trustee or agent on behalf of an outside party and that cannot be used to support the government's own programs. Below is a listing of the Village of Channahon's (Village's) funds and the related fund type along with a brief description of the fund's purpose.

Governmental Funds

General Fund

The General Fund is the Village's main operating fund and is unrestricted by law. Accounting standards define the General Fund as the fund used by default to account for and report all financial resources not accounted for and reported in another fund. The General Fund accounts for all financial resources that are not restricted to specific purposes and is the only fund that every government maintains. The Village's General Fund is made up of three separate funds: Fund 01, Fund 11 and Fund 14. These three General Funds are combined for reporting purposes during the annual audit. The three General Funds are described below.

Fund 01 (General): The following departments are accounted for in this fund: Administration, Finance, Community Development, Police Protection, Public Works (Streets/Building and Grounds Division), Emergency Services Disaster Agency and Police Commission. Fund 01 supports the general operating expenses for these departments. Examples of departmental expenses include employee salaries, employee benefits such as health insurance and retirement contributions, professional services, maintenance, and other general operating expenses.

Fund 11 (Capital Improvements)

The General Capital Improvement Fund was created for capital purchases and/or projects that are over the Village's capitalization threshold. Historically, the source of revenue for this fund has been impact fees, dedicated sales, excise and fuel taxes, and grants.

Fund 14 (Tax Rebate)

Prior to fiscal year 2015, the source of the revenue for this fund was derived from State and Village sales taxes collected as they related to outstanding economic development sales tax rebate agreements. Subsequent to fiscal year 2015, after changes in Department of Revenue rules and regulations, the economic development sales tax rebate agreements were no longer valid. Therefore, Fund 14 no longer has a source of revenue and incurs minimal expenses outside of principal and interest payments for the General Obligation Bonds, Series 2011. The final principal and interest payments related to the bonds will be paid at the completion of fiscal year 2022. Fund 14 has always been the Village's dedicated revenue source of repayment.

Special Revenue Funds

Special revenue funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. Special revenue funds are designed to help determine and demonstrate that the resources that must be used for a specified purpose are, in fact, used for that purpose.

Village of Channahon, Illinois
Description of Village Funds, continued
Fiscal Year Ended April 30, 2022

Special Revenue Funds, continued

Fund 02 (Illinois Municipal Retirement Fund (IMRF) & Social Security)

This fund includes restricted revenues related to property tax revenue levied each year for the specific purpose of funding the annual IMRF and Social Security expenses for Village employees.

Fund 04 (Audit)

This fund includes restricted revenues related to property tax revenue levied each year for the specific purpose of expenses related to the annual fiscal year end audit which is required by state statute.

Fund 05 (Insurance)

This fund includes restricted revenues related to property tax revenue levied each year for the specific purpose of insurance expenses related to the Village's general liability and worker's compensation insurance.

Fund 16 (Development Repayment)

The Development Repayment fund was initially established as a result of the agreement related to the Thornton's development project. Since the fund was created, the various tax revenues and any expenses or reimbursements related to the Thornton's development agreement were reported here. During fiscal year 2021, the Village satisfied any outstanding commitments to Thornton's. This fund will remain in existence for any future development repayment agreements.

Fund 22 (State Motor Fuel Tax)

The Village receives monthly disbursements related to Motor Fuel Tax and Motor Fuel Tax Renewal Allotment revenues, both from the State of Illinois. These state-imposed taxes are collected by the State and then distributed to each municipality based on current per capita numbers and other State-imposed criteria. The revenues are restricted to pay for expenses related to maintaining municipal roads and streets as well as capital projects related to infrastructure for transportation purposes.

Fund 23 (School Resources)

The School Resources fund supports programs for minors within the local schools and throughout the community. This fund provides resources, facilitated by the sworn officers and school resource officers, for community outreach activities, developmental education for students and promotes child safety. Donations related to these programs are recorded in this fund as well as the corresponding operating expenses.

Fund 24 (Police Forfeiture)

The Village receives forfeited funds from state and federal authorities on a case-by-case basis. State and Federal law requirements dictate that the revenues and expenses related to the forfeited funds be maintained in a separate fund and spent only on specified purchases. These revenues and expenses are reported annually to the Department of Justice.

Fund 26 (Village Motor Fuel Tax)

Village fuel and diesel taxes imposed locally under the Village's Home Rule Authority are the sole source of revenue in this fund. Expenditures for various road and street projects including the annual maintenance program in addition to street or road infrastructure or capital related projects are recorded in this fund.

Village of Channahon, Illinois
Description of Village Funds, continued
Fiscal Year Ended April 30, 2022

Capital Project Funds

Fund 15 (2016 GO Bonds)

This fund includes the bond proceeds for the capital expenses related to the IDI road project (non-water related). This fund will also be responsible for paying the bond principal and interest related to the debt for this project. The property tax revenue received from each of the taxing bodies per the intergovernmental agreement will be accumulated in this fund and will be used to repay the outstanding debt.

Fund 17 (Recaptures Capital Projects)

This fund includes various recapture revenue related to development projects along US Route 6 and Interstate 55. For example, this fund accounts for the expenditures related to the installation of the traffic signal at US Route 6 and Bradley Street (to the south) and Thomas Dillon Drive (to the north). As other capital projects related to these recapture revenues are incurred, this fund will account for those expenses as well.

Fund 20 (I55 and US Route 6 TIF)

The I55 and US Route 6 Tax Increment District (TIF District) was established in 2014 for the interchange and the land surrounding the interchange. The TIF Fund accounts for all revenues and expenses related only to the TIF such as property taxes, interest income, legal fees, real estate tax distributions as well as bond and interest payments.

Fund 25 (Aux Sable TIF)

The Aux Sable Tax Increment Financing District (TIF District) was established in 1999 as a part of the Aux Sable Liquid Products project. The TIF Fund accounts for all revenues and expenses related only to the TIF such as property taxes, interest income, legal fees, real estate tax distributions as well as bond and interest payments.

Debt Service Fund

Debt service funds account for the repayment of debt and accumulate resources for the purpose of making the debt service payment. Debt transactions associated with proprietary and fiduciary activities are accounted for in those funds (see below).

Fund 29 (WESCOM)

This fund was created for the bonds that were issued by the Village on behalf of the WESCOM agency which is a free-standing entity and a special unit of local government with several member agencies. Since the Village of Channahon is one of the member agencies, the Village agreed to issue bonds for WESCOM that assisted in building a new facility which is located in Plainfield, Illinois. Bond payments are made by the Village of Channahon and then reimbursed back to the Village from WESCOM. These revenues and expenses are maintained in the debt service fund.

Proprietary Funds

A proprietary fund is used to report any activity for which a fee is charged to external users for goods or services. The fund is designed to highlight the extent to which fees and charges are sufficient to cover the cost of providing goods and services.

Fund 30 (Utility)

The Utility fund includes all of the activity related to the operation of the Village's water, sewer and refuse operations. The fund includes the revenues received and the expenses which relate to the maintenance and operation of the utility systems.

Village of Channahon, Illinois
Description of Village Funds, continued
Fiscal Year Ended April 30, 2022

Proprietary Funds, continued

Fund 31 (Utility Capital)

This fund is utilized to record all revenues and expenses related to the Utility Fund capital projects. The sole source of revenue is tap-on fees and interfund transfers when necessary.

Fiduciary Fund

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. Ultimately, all of a government's fiduciary funds can be classified into four fund types: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and agency funds. Currently, the Village only maintains one type of fiduciary fund which is related to the Channahon Police Pension Fund.

Fund 21 (Police Pension Fiduciary)

The Village of Channahon Police Pension Fund is directed by five trustees. These five trustees consist of two individuals appointed by the Village President, two elected police officers from the ranks of active officers and one elected retired police officer. This fund maintains the police pension contributions and the revenue received from the Village's annual tax levy. The police pension board is responsible for investing the funds judiciously. Professional fees and other expenses related to maintaining the pension fund are paid out of this fund. In addition, the monthly pension distributions to the retired and/or disabled officers of the Village of Channahon Police Pension plan are also paid out of this fund. The police pension fund currently has eight officers collecting a pension.

Village of Channahon

Summary of Budgeted Revenues/Expenses by Fund

ALL FUNDS

Budget Year 2021 - 2022

Fund No.	Fund Name	Fiscal Year 2022			Fund Type
		Total Revenues	Total Expenses	Increase/(Decrease) in Fund Balance	
01	General	10,419,383	9,785,022	634,361	General
02	IMRF & Social Security	759,686	776,300	(16,614)	Special Revenue
04	Audit	26,912	40,875	(13,963)	Special Revenue
05	Insurance	375,092	456,356	(81,264)	Special Revenue
11	Capital Improvement	1,317,400	1,846,000	(528,600)	General
14	Rebate	16,500	442,550	(426,050)	General
15	Capital Projects - Bluff Road & I55	225,500	344,900	(119,400)	Capital Projects
16	Development Repayment	345,000	345,000	-	Special Revenue
17	Recaptures Capital Projects	100	-	100	Capital Projects
20	TIF - Route 6 & I55	66,100	304,350	(238,250)	Special Revenue
21	Police Pension Fiduciary	1,688,141	659,228	1,028,913	Trust & Agency
22	Motor Fuel Tax	774,918	750,000	24,918	Special Revenue
23	School Resources	10	1,000	(990)	Special Revenue
24	Police Forfeiture	10	3,500	(3,490)	Special Revenue
25	TIF - Aux Sable	9,201,000	9,204,900	(3,900)	Capital Projects
26	MFT Bond	2,751,500	2,962,000	(210,500)	Special Revenue
29	Wescom Building	330,750	326,249	4,501	Debt Service
30	Utilities	4,647,300	4,216,290	431,010	Enterprise
31	Utility Capital	607,678	2,172,450	(1,564,772)	Enterprise

Governmental Funds			
General	11,753,283	12,073,572	(320,289)
Special Revenue	5,099,228	5,639,381	(540,153)
Capital Projects	9,426,600	9,549,800	(123,200)
Debt Service	330,750	326,249	4,501
	<u>26,609,861</u>	<u>27,589,002</u>	<u>(979,141)</u>

Enterprise Funds			
Utilities	4,647,300	4,216,290	431,010
Utilities Capital	607,678	2,172,450	(1,564,772)
	<u>5,254,978</u>	<u>6,388,740</u>	<u>(1,133,762)</u>

Trust & Agency Funds			
Police Pension Fiduciary	1,688,141	659,228	1,028,913

Village of Channahon

Summary of Budgeted Transfers by Fund

Budget Year 2021 - 2022

	Account No.	Account Description	(Expense) Transfer To	(Revenue) Transfer From
Revenue	01-50-386.000	From 30-70 & 30-71	-	92,946
Revenue	01-50-386.000	From Fund 26	-	750,000
Expense	01-50-599.000	To Fund 15	25,000	-
Revenue	16-50-386.000	From Fund 01 & 26	-	345,000
Revenue	11-55-386.000	From Fund 26	-	1,050,000
Revenue	15-50-386.000	From Fund 01	-	25,000
Expense	01-50-599.000	To Fund 16	60,000	-
Expense	26-80-599.000	To Fund 16	285,000	-
Expense	26-80-599.000	To Fund 01	750,000	-
Expense	26-80-599.000	To Fund 11	1,050,000	-
Expense	30-70-599.000	To Fund 01	46,473	-
Expense	30-71-599.000	To Fund 01	46,473	-
			2,262,946	2,262,946

Village of Channahon
 Summary of Budgeted Revenues/Expenses by Category
GENERAL FUND
 Budget Year 2021 - 2022

	REVENUE SOURCE	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Approved Budget	Fiscal Year 2022 Proposed Budget
General Fund 01	Taxes	6,143,778	6,493,638	6,033,200	8,227,897
General Fund 01	Permits and Licenses	390,353	714,502	305,390	250,620
General Fund 01	Fees and Fines	387,807	396,520	366,700	330,320
General Fund 01	Intergovernmental	90,864	165,032	103,520	129,800
General Fund 01	Development	335,665	592,135	415,000	533,500
General Fund 01	Miscellaneous	386,510	346,296	404,300	104,300
General Fund 01	Transfers	585,832	707,300	707,220	842,946
Capital Improvement Fund 11	Taxes	424,129	909,904	154,500	142,300
Capital Improvement Fund 11	Miscellaneous	200,000	298,600	1,008,560	1,175,100
Rebate Fund 14	All Revenues	54,554	146,439	50,000	16,500
		<u>8,999,491</u>	<u>10,770,367</u>	<u>9,548,390</u>	<u>11,753,283</u>

	EXPENDITURES	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Approved Budget	Fiscal Year 2022 Proposed Budget
General Fund 01	Salaries	3,929,809	4,323,073	4,512,885	4,778,958
General Fund 01	Related Payroll Costs	919,067	1,093,255	1,192,820	1,355,640
General Fund 01	Operating Costs	823,471	861,304	1,151,820	1,326,029
General Fund 01	Professional Services	457,155	637,968	537,200	873,475
General Fund 01	Repairs & Maintenance	361,817	309,828	397,150	458,895
General Fund 01	Miscellaneous	426,243	1,602,679	168,860	992,025
Capital Improvement Fund 11	Capital Expenditures	470,845	601,091	1,529,700	1,846,000
Rebate Fund 14	Debt Service	440,042	437,887	442,500	441,150
Rebate Fund 14	Miscellaneous	1,410	1,324	1,200	1,400
		<u>7,829,859</u>	<u>9,868,410</u>	<u>9,934,135</u>	<u>12,073,572</u>
	Increase/(Decrease) in Fund Balance	1,169,632	901,958	(385,745)	(320,289)

Note: This summary includes all three of the general funds - Fund 01, Fund 11 and Fund 14

Village of Channahon

General Fund

Summary of Budgeted Revenues/Expenses

Budget Year 2021 - 2022

Fund No.	Fund Description	Fiscal Year 2021 - 2022		Increase (Decrease) in Fund Balance
		Total Revenues	Total Expenses	
01	General	10,419,383	9,785,022	634,361
11	Capital Improvements	1,317,400	1,846,000	(528,600)
14	Rebate	16,500	442,550	(426,050)
		<u>11,753,283</u>	<u>12,073,572</u>	<u>(320,289)</u>

***Proposed Increase in Reserves (General
Fund excluding Fund 14)*** 105,761

Village of Channahon
 Budgeted Revenues by Fund
 General Fund 01
Taxes
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
01-50-301.000	Property Taxes (805)	313,166	850,814	855,000	800,000
01-50-301.050	Mobile Home Taxes	727	817	800	800
01-50-301.052	Property Taxes (Police Protection)	231,775	293,697	300,000	280,000
01-50-302.000	Road & Bridge	127,329	137,839	140,000	143,500
01-50-303.001	State Sales Tax	1,198,373	1,094,449	1,200,000	1,950,000
01-50-303.002	State Income Tax	1,298,588	1,235,384	1,250,000	1,400,000
01-50-303.004	State Use Tax	381,863	439,511	440,000	650,000
01-50-303.005	State Personal Property Tax	1,328	1,453	1,600	1,400
01-50-303.007	State Auto Rental Tax	5,334	5,891	8,100	3,200
01-50-303.010	State Gaming Revenue	99,887	118,150	120,000	90,000
01-50-303.012	State Excise Tax	128,309	117,903	105,000	96,000
01-50-303.015	State Cannabis Excise Tax	-	3,106	-	9,900
01-50-304.000	Tax Increment Financing Revenue	494,492	204,062	350,000	211,597
01-50-305.001	Village Sales Tax	872,492	814,559	950,000	1,450,000
01-50-305.002	Village Transfer Tax	368,350	308,035	265,000	265,000
01-50-305.012	Mobile Home Rental Tax	8,158	8,715	8,700	9,000
01-50-305.013	Hotel & Motel Tax	35,107	31,731	35,000	36,500
01-50-305.014	Village Gaming Terminal Fee	3,500	5,300	4,000	6,000
01-52-301.053	Property Taxes (Police Pension Fund)	-	822,222	-	825,000
	<i>Total Taxes</i>	<u>5,568,778</u>	<u>6,493,638</u>	<u>6,033,200</u>	<u>8,227,897</u>

Permits and Licenses
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
01-50-305.003	Liquor License	26,200	32,150	27,300	27,800
01-50-305.004	Business License	10,740	11,200	11,690	11,900
01-50-305.005	Vending Machine License	4,350	4,800	5,400	7,920
01-50-305.008	Solicitors Permits	400	200	500	200
01-50-305.016	Overweight Permits	36,145	29,565	30,000	30,000
01-50-305.017	Mobile Food Vendor Permits	400	500	500	300
01-50-330.000	Building Permits	282,018	601,287	200,000	137,500
01-50-331.000	Contractor Registration	30,100	34,800	30,000	35,000
	<i>Total Permits and Licenses</i>	<u>390,353</u>	<u>714,502</u>	<u>305,390</u>	<u>250,620</u>

Village of Channahon
 Budgeted Revenues by Fund
 General Fund 01
Fees and Fines
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
01-50-303.011	Registration Fee - Police Department	800	1,120	800	800
01-50-310.000	Ameritech Franchise Fee	25,977	24,650	26,700	22,900
01-50-311.000	Cable TV Franchise Fee	182,200	199,708	190,000	189,000
01-50-320.000	Police Fines	35,154	42,059	34,800	29,880
01-50-320.002	Police Fines - Warrant Fee	560	700	500	500
01-50-320.004	City Attorney Fee	6,898	3,687	4,800	1,680
01-50-321.000	Police Training	16,992	16,637	13,000	11,500
01-50-323.000	Compliance Tickets	48,068	31,998	33,600	24,360
01-50-328.001	DUI/Law Enforcement	6,850	7,700	9,000	6,000
01-50-328.005	Impound Fees	40,094	19,665	20,400	18,000
01-50-330.001	Application & Site Development Fees	1,360	14,070	7,500	6,100
01-50-337.000	Franchise Gas Fee	10,001	20,975	10,000	10,000
01-50-373.000	Inspection Fee	12,854	13,551	15,600	9,600
	<i>Total Fees and Fines</i>	<u>387,807</u>	<u>396,520</u>	<u>366,700</u>	<u>330,320</u>

Intergovernmental
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
01-50-316.000	EMA Revenue	1,940	5,305	3,000	5,000
01-50-322.000	School District Reimbursement	58,438	71,927	70,000	66,000
01-50-326.001	Security Details	3,208	7,918	3,000	34,000
01-50-341.000	Salt Sales to Township	21,153	24,881	15,000	15,000
01-50-343.000	Bike Path Revenue	2,525	8,696	8,920	4,200
01-50-350.004	State Signal Revenues	2,400	2,400	2,400	2,400
01-50-350.005	School Signal Revenues	1,200	1,200	1,200	1,200
01-50-391.000	Grants - Other	-	42,705	-	2,000
	<i>Total Intergovernmental</i>	<u>90,864</u>	<u>165,032</u>	<u>103,520</u>	<u>129,800</u>

Village of Channahon
 Budgeted Revenues by Fund
 General Fund 01
Development
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
01-50-322.001	Legal Expense Reimbursement	20,555	35,791	30,000	45,000
01-50-322.002	Inspection Reimbursement	141	-	-	-
01-50-322.005	Engineering Reimbursement	228,218	458,903	300,000	400,000
01-50-330.003	Plan Review - Public Works	72,283	78,190	70,000	70,000
01-50-330.004	Plan Review - Development	1,050	-	-	500
01-50-347.000	Tipping Fees	12,976	19,145	15,000	18,000
01-50-375.001	Village Inspection Reimbursements	442	107	-	-
	<i>Total Development</i>	<u>335,665</u>	<u>592,135</u>	<u>415,000</u>	<u>533,500</u>

Miscellaneous
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
01-50-305.010	Village Pet Tags	405	324	-	-
01-50-305.025	Cadet Program	481	-	-	-
01-50-305.026	K9 Donations	-	200	-	-
01-50-305.027	Fingerprinting	620	476	500	500
01-50-312.000	Ameritech Lease	2,814	2,814	2,800	2,800
01-50-324.000	Insurance Reports	805	937	500	500
01-50-324.002	Property Damage Reimbursement	-	1,791	-	-
01-50-338.000	Tree Sales	11,287	4,148	10,000	-
01-50-339.000	Weed Control	10,210	3,271	3,000	3,500
01-50-380.000	Interest Income	323,792	318,861	360,000	80,000
01-50-383.000	State of the Village	2,820	-	2,500	-
01-50-385.000	Miscellaneous	14,530	7,409	10,000	10,000
01-50-386.000	Transfers from Other Funds	1,160,832	707,300	707,220	842,946
01-50-387.000	Sales of Equipment	11,125	424	5,000	5,000
01-50-390.000	Increase(Decrease) in Market Value	7,621	5,661	10,000	2,000
01-50-399.000	Over/Short Revenue	-	(20)	-	-
	<i>Total Miscellaneous</i>	<u>1,547,341</u>	<u>1,053,596</u>	<u>1,111,520</u>	<u>947,246</u>

Grand Total - General Fund Revenues 8,320,808 9,415,424 8,335,330 10,419,383

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
Salaries
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
01-50-400.001	Village President	18,843	20,173	20,300	19,700
01-50-400.002	Village Liquor Commissioner	720	720	720	720
01-50-401.001	Village Trustees	68,203	75,849	78,600	75,000
01-50-401.003	Village Clerk	8,940	8,988	9,700	9,375
01-50-405.001	Village Administrator	128,272	136,063	135,700	140,000
01-50-405.002	Administrative Assistant	72,520	74,784	74,500	74,500
01-50-405.005	Office Assistant	53,400	55,380	56,500	58,500
01-50-405.006	Office Assistant	29,773	42,537	45,100	48,000
01-50-405.010	Administrator Vehicle Allowance	3,287	-	-	-
01-50-408.002	Human Resources Manager	75,997	78,386	79,800	82,500
01-50-438.002	Internship	-	3,696	3,700	7,400
01-50-475.000	Overtime	8,367	4,794	4,000	3,500
01-51-425.000	Director of Development	103,829	108,164	110,100	113,500
01-51-426.000	Marketing & Communications Manager	45,435	47,578	57,000	59,000
01-51-428.000	Planning & Zoning Board	1,860	2,750	3,800	3,800
01-51-429.000	Planner	-	30,179	37,000	37,100
01-51-430.000	Development Clerk	42,062	44,799	48,100	50,000
01-51-431.000	Chief Building Official	88,208	90,980	92,600	95,500
01-51-431.001	Chief Building Official	-	-	-	20,000
01-51-438.002	Internship	3,654	-	-	-
01-51-459.001	Code Enforcement Officer	48,997	37,788	51,800	55,500
01-51-475.000	Overtime	1,958	1,687	2,200	2,000
01-52-415.000	Police Chief	123,673	124,777	127,000	131,000
01-52-415.100	Deputy Police Chief - 1	115,113	118,731	120,800	124,500
01-52-415.200	Deputy Police Chief - 2	102,382	114,529	116,500	120,000
01-52-416.001	Sergeant - 1	109,295	111,280	95,800	103,500
01-52-416.002	Sergeant - 2	109,051	106,816	95,800	103,500
01-52-416.003	Sergeant - 3	101,219	107,895	114,200	118,000
01-52-416.004	Sergeant - 4	110,111	107,811	114,200	99,000
01-52-416.005	Sergeant - 5	89,161	95,228	104,600	113,000
01-52-417.001	Investigator Stipend	1,325	1,820	2,600	2,600
01-52-417.002	K9 Officer Stipend	1,328	2,745	2,800	2,800
01-52-418.001	Patrolman - 1	61,527	65,669	72,350	78,000
01-52-418.002	Patrolman - 2	82,198	84,783	88,825	68,500
01-52-418.003	Patrolman - 3	83,196	85,498	88,825	89,000
01-52-418.004	Patrolman - 4	63,615	67,096	72,350	78,000
01-52-418.005	Patrolman - 5	82,040	83,973	88,825	89,000

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
Salaries, continued
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
01-52-418.006	Patrolman - 6	84,204	58,263	63,400	65,500
01-52-418.007	Patrolman - 7	62,536	67,775	72,350	78,000
01-52-418.008	Patrolman - 8	82,207	84,944	88,825	89,000
01-52-418.009	Patrolman - 9	40,739	61,325	69,500	75,000
01-52-418.010	Patrolman - 10	81,880	84,124	88,825	89,000
01-52-418.011	Patrolman - 11	82,531	85,128	88,825	89,000
01-52-418.012	Patrolman - 12	84,461	87,479	88,825	89,000
01-52-418.013	Patrolman - 13	81,892	82,515	88,825	89,000
01-52-418.014	Patrolman - 14	84,403	84,867	88,825	65,000
01-52-418.015	Patrolman - 15	-	46,818	63,500	68,500
01-52-418.016	Patrolman - 16	-	46,428	63,500	68,500
01-52-418.017	Patrolman - 17	84,661	56,525	-	65,500
01-52-418.018	Patrolman - 18	3,321	62,267	63,500	68,500
01-52-418.019	Patrolman - 19	-	59,250	63,500	68,500
01-52-419.000	Police Executive Assistant/Records Administrator	-	-	-	60,000
01-52-420.000	Police Records Clerk I	44,313	46,599	51,200	-
01-52-422.000	Police Records Clerk II	53,692	55,274	56,500	58,500
01-52-423.003	Odor Network Director/CSO	-	8,438	15,600	16,100
01-52-470.000	Officer in Charge	4,008	4,900	5,000	5,000
01-52-471.000	Field Training Officer	1,192	4,601	4,800	4,000
01-52-475.000	Overtime	189,769	204,410	228,000	231,600
01-53-435.001	Public Works Director - Engineer	45,120	46,541	47,900	48,167
01-53-436.000	Assistant Public Works - Streets	17,349	17,896	19,050	19,667
01-53-437.001	Laborer - 1	43,495	43,616	45,900	49,500
01-53-437.002	Laborer - 2	51,699	53,324	54,240	56,250
01-53-437.003	Laborer - 3	51,699	53,324	54,240	56,250
01-53-437.004	Laborer - 4	51,699	53,121	54,240	56,250
01-53-437.005	Laborer - 5	51,700	53,121	54,240	56,250
01-53-437.006	Laborer - 6	51,699	47,167	54,240	56,250
01-53-437.009	Laborer - 9	-	26,683	16,600	-
01-53-437.011	Laborer - 11	-	-	-	46,350
01-53-438.000	Part Time Public Works	15,777	17,169	18,720	20,280
01-53-440.000	Engineering Project Manager	34,036	35,100	35,200	35,333
01-53-440.001	Engineering Technician	-	18,545	21,525	22,233
01-53-441.000	Building Maintenance Lab - 1	61,319	47,726	49,745	52,500
01-53-442.000	Public Works Superintendent	39,039	28,928	30,750	31,833
01-53-445.000	Foreman	26,256	27,083	27,900	43,000
01-53-445.001	Foreman	-	13,888	23,000	36,750
01-53-451.000	Public Works Assistant	13,628	14,514	15,500	16,500
01-53-473.000	Pager Pay	9,059	11,970	8,700	12,000

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
Salaries, continued
Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
01-53-475.000	Overtime	68,690	38,475	45,000	66,500
01-54-421.000	Police Board	125	195	800	800
01-56-408.001	Finance Director	107,644	111,475	117,900	121,500
01-56-408.005	Accountant	54,472	61,047	64,400	68,500
01-56-460.000	Accounting Clerk I	28,437	42,409	45,100	48,000
01-56-475.000	Overtime	-	-	3,000	3,000
01-57-410.000	ESDA Coordinator	1,500	23,883	35,000	36,100
<i>Total Salaries</i>		<u>3,929,809</u>	<u>4,323,073</u>	<u>4,512,885</u>	<u>4,778,958</u>

Related Payroll Costs
Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
01-50-501.001	Hospitalization Coverage	52,959	47,982	63,600	62,000
01-50-501.002	Dental Coverage	4,495	4,345	5,100	3,500
01-50-501.003	Life Insurance Coverage	1,299	1,584	1,500	1,500
01-50-501.004	Vision Care	1,253	1,530	1,800	500
01-50-501.011	Hospitalization - Union	68,650	88,800	56,000	63,600
01-50-501.012	Health Savings Account	185	179	200	200
01-50-505.000	Unemployment Insurance	597	773	600	700
01-50-513.000	Professional Development	1,530	1,302	1,750	1,750
01-50-513.001	Tuition Reimbursement	-	-	-	10,000
01-51-501.001	Hospitalization Coverage	12,250	19,359	29,000	36,000
01-51-501.002	Dental Coverage	2,025	3,118	2,800	2,600
01-51-501.003	Life Insurance Coverage	671	788	1,000	1,000
01-51-501.004	Vision Care	691	650	900	800
01-51-501.011	Hospitalization - Union	31,152	34,691	46,500	52,800
01-51-501.012	Health Savings Account	62	60	100	100
01-51-505.000	Unemployment Insurance	336	610	400	200
01-51-513.000	Professional Development	3,505	799	5,125	5,125
01-52-501.001	Hospitalization Coverage	304,365	420,614	445,000	499,000
01-52-501.002	Dental Coverage	21,379	24,430	29,000	24,000
01-52-501.003	Life Insurance Coverage	4,618	5,598	5,400	6,700
01-52-501.004	Vision Care	5,979	6,592	6,400	2,800
01-52-501.011	Hospitalization - Union	160,676	158,630	176,500	190,200
01-52-501.012	Health Savings Account	441	426	500	300
01-52-505.000	Unemployment Insurance	1,614	2,499	1,500	2,500
01-52-513.000	Professional Development	698	-	3,000	8,600
01-53-501.001	Hospitalization Coverage	27,190	37,972	42,000	98,500

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
Related Payroll Costs, continued
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
01-53-501.002	Dental Coverage	1,537	1,998	2,200	4,800
01-53-501.003	Life Insurance Coverage	1,294	1,453	1,400	1,850
01-53-501.004	Vision Care	2,837	2,727	3,200	600
01-53-501.011	Hospitalization - Union	201,714	217,074	200,000	205,500
01-53-501.012	Health Savings Account	194	188	200	300
01-53-505.000	Unemployment Insurance	676	1,097	600	1,200
01-53-513.000	Professional Development	1,602	4,864	8,170	8,290
01-54-513.000	Professional Development	595	525	600	1,000
01-56-501.002	Dental Coverage	-	-	-	1,400
01-56-501.003	Life Insurance Coverage	-	-	-	700
01-56-501.004	Vision Care	-	-	-	600
01-56-501.011	Hospitalization - Union	-	-	37,000	42,000
01-56-501.012	Health Savings Account	-	-	-	100
01-56-505.000	Unemployment Insurance	-	-	-	50
01-56-513.000	Professional Development	-	-	2,275	2,275
01-57-513.000	Professional Development	-	-	11,500	10,000
<i>Total Related Payroll Costs</i>		919,067	1,093,255	1,192,820	1,355,640

Operating Costs
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
01-50-502.000	Medical Testing	456	324	500	500
01-50-506.000	Uniforms	-	596	500	500
01-50-512.008	Bank Service Fees	1,464	995	1,500	1,000
01-50-514.000	Telephone	22,528	23,565	23,000	27,000
01-50-516.000	Gas	7,807	5,408	5,000	5,000
01-50-525.000	Postage	2,162	2,867	2,200	4,800
01-50-526.000	Dues & Subscriptions	22,009	22,414	23,200	23,200
01-50-527.000	Printing	1,281	1,076	1,300	1,100
01-50-528.000	Publishing	2,458	1,208	2,000	500
01-50-529.000	Supplies	11,084	9,707	9,000	9,500
01-50-533.001	Internet Services	288	-	-	-
01-50-542.000	Fuel	80	19	-	-
01-50-551.000	Office Furniture	922	5,340	1,000	5,000
01-50-565.000	Meetings	1,990	1,490	2,000	1,500
01-50-566.000	Travel	5,394	2,920	5,200	5,200
01-50-567.000	Insurance - General Liability	532	532	575	450
01-50-567.005	Cyber Insurance	-	4,280	4,500	5,000
01-50-569.000	Equipment Lease	13,341	17,258	15,000	19,900

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
 Operating Costs, continued
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
01-50-584.054	Village President - Travel	-	-	1,500	4,000
01-50-584.055	Village President - Meetings	3,618	1,121	2,500	7,500
01-51-502.000	Medical Testing	162	342	500	500
01-51-506.000	Uniforms	426	1,037	1,200	1,200
01-51-514.000	Telephone	3,410	2,464	3,600	3,600
01-51-514.003	Fleet Monitoring - GPS Internet	-	-	700	700
01-51-525.000	Postage	705	1,372	1,500	2,000
01-51-526.000	Dues & Subscriptions	590	450	1,225	1,225
01-51-527.000	Printing	1,261	755	1,500	2,000
01-51-528.000	Publishing	866	1,433	1,200	1,200
01-51-529.000	Supplies	691	958	1,000	1,000
01-51-536.001	Computers and Technology	47,375	59,161	83,800	89,500
01-51-542.000	Fuel	4,501	2,517	4,000	3,000
01-51-550.000	Equipment	-	60	1,000	500
01-51-551.000	Office Furniture	-	824	1,000	1,000
01-51-565.000	Meetings	1,150	1,961	2,500	2,500
01-51-566.000	Travel	183	2,579	2,750	2,750
01-51-566.001	Marketing	25,548	5,305	17,500	24,725
01-51-566.002	Public Image Enhancements	-	-	-	50,000
01-51-570.000	60th Anniversary	-	-	10,000	50,000
01-52-502.000	Medical Testing	1,116	2,232	6,200	4,700
01-52-506.000	Uniforms	26,394	28,067	45,900	41,200
01-52-507.000	Training	12,090	12,917	39,600	39,785
01-52-508.000	Police Testing	1,502	2,687	3,000	3,500
01-52-509.001	Background Checks	-	-	1,000	1,000
01-52-509.008	Warrant Expense	3,369	3,369	4,000	4,000
01-52-509.009	Fingerprinting	-	-	2,000	-
01-52-514.000	Telephone	9,177	14,916	17,000	23,800
01-52-514.003	Fleet Monitoring - GPS Internet	-	1,259	2,400	2,000
01-52-515.000	Electric	428	499	1,000	-
01-52-516.000	Gas	358	349	500	-
01-52-521.000	Wescom Dispatch Services	210,119	188,464	184,800	193,634
01-52-525.000	Postage	773	700	1,600	1,600
01-52-526.000	Dues & Subscriptions	14,820	24,929	26,865	46,330
01-52-527.000	Printing	1,019	1,074	1,500	1,500
01-52-528.000	Publishing	-	-	-	1,500
01-52-529.000	Supplies	3,852	7,930	10,870	10,450
01-52-539.002	Range Supplies	250	2,111	1,600	1,950
01-52-539.003	Range Ammunition	6,735	5,898	12,500	17,650
01-52-542.000	Fuel	43,784	39,605	50,000	50,000
01-52-550.000	Equipment	10,893	8,764	23,050	41,860
01-52-551.000	Office Furniture	3,898	142	2,000	-
01-52-560.000	Police Community Relations	1,150	1,377	4,500	4,500
01-52-565.000	Meetings	1,084	1,468	2,530	1,900

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
Operating Costs, continued
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
01-52-566.000	Travel	4,934	5,615	13,685	22,265
01-52-588.000	Kennel Expense	544	540	1,500	1,500
01-52-610.000	Police Equipment	17,711	57,334	93,800	24,700
01-53-502.000	Medical Testing	1,207	864	1,000	1,000
01-53-506.000	Uniforms	3,243	4,446	9,500	11,250
01-53-514.000	Telephone	5,580	6,094	6,600	6,600
01-53-514.003	Fleet Monitoring - GPS Internet	-	1,118	1,200	2,800
01-53-516.000	Gas	4,514	2,724	4,500	4,500
01-53-525.000	Postage	600	350	850	875
01-53-526.000	Dues & Subscriptions	4,620	5,686	6,390	6,875
01-53-526.001	NPDES Permits	1,250	1,000	1,250	1,250
01-53-527.000	Printing	12	26	200	200
01-53-528.000	Publishing	676	1,189	1,200	1,200
01-53-529.000	Supplies	2,960	2,694	4,625	4,625
01-53-540.000	Signs	9,900	11,348	11,900	14,400
01-53-540.001	Adopt A Spot Signs	-	-	200	200
01-53-542.000	Fuel	31,740	26,482	26,000	33,000
01-53-544.000	Street Lighting	77,080	78,387	78,500	82,000
01-53-546.000	Salt Purchases	109,032	106,428	155,000	155,000
01-53-550.000	Equipment	5,283	2,193	275	1,000
01-53-551.000	Office Furniture	-	392	900	250
01-53-552.000	Tools	184	1,867	1,810	3,420
01-53-561.000	Rentals	1,443	2,208	7,500	7,500
01-53-565.000	Meetings	30	127	250	250
01-53-586.000	Tree & Weed Control	3,354	616	6,620	6,990
01-53-586.003	Mosquito Abatement	-	-	2,000	4,000
01-54-526.000	Dues & Subscriptions	375	375	400	400
01-54-566.000	Travel	109	-	500	500
01-56-502.000	Medical Testing	-	-	-	200
01-56-514.000	Telephone	-	76	-	550
01-56-525.000	Postage	-	346	-	1,000
01-56-526.000	Dues & Subscriptions	-	90	700	700
01-56-527.000	Printing	-	244	-	500
01-56-528.000	Publishing	-	83	2,000	2,000
01-56-529.000	Supplies	-	514	2,500	1,500
01-56-551.000	Office Furniture	-	-	1,000	3,000
01-56-565.000	Meetings	-	56	-	100
01-56-566.000	Travel	-	-	2,400	2,400
01-56-567.000	Insurance - General Liability	-	-	-	150
01-57-506.000	Uniforms	-	75	2,500	2,000
01-57-514.000	Telephone	-	187	1,200	1,200
01-57-525.000	Postage	-	-	-	200

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
Operating Costs, Continued
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
01-57-526.000	Dues & Subscriptions	-	-	300	300
01-57-527.000	Printing	-	-	500	500
01-57-529.000	Supplies	-	941	1,000	10,300
01-57-542.000	Fuel	-	-	2,000	1,000
01-57-550.000	Equipment	-	7,495	10,500	35,530
01-57-552.000	Tools	-	-	6,200	4,700
01-57-565.000	Meetings	-	-	-	5,240
01-57-566.000	Travel	-	-	1,000	1,500
01-57-573.001	Disaster Plan	-	-	-	1,000
<i>Total Operating Costs</i>		823,471	861,304	1,151,820	1,326,029

Professional Services
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
01-50-511.000	Legal Fees	57,692	53,910	70,000	85,000
01-50-511.004	Legal Fees - Collective Bargaining	20,914	3,851	15,000	25,000
01-50-511.006	Reimbursed Legal Fees	15,591	5,145	10,000	10,000
01-50-512.000	Other Professional Fees	8,227	9,783	4,500	87,500
01-50-580.000	Ordinance Codification	4,425	5,121	5,500	5,500
01-50-582.001	Economic Development	10,000	10,000	10,000	10,000
01-51-511.000	Legal Fees	5,629	9,192	14,000	14,000
01-51-512.000	Other Professional Fees	24,303	25,334	30,500	32,500
01-51-512.001	Planning	465	-	500	61,000
01-51-512.007	Outside Inspections	25,500	28,900	30,000	32,000
01-52-511.000	Legal Fees	49,844	32,876	50,000	40,000
01-52-511.004	Legal Fees - Collective Bargaining	-	5,265	10,000	10,000
01-52-512.000	Other Professional Fees	-	3,594	12,700	17,700
01-53-510.000	Engineering Fees	229,587	7,743	18,000	33,000
01-53-510.001	Reimbursed Engineering Fees	-	433,593	250,000	400,000
01-53-511.000	Legal Fees	4,979	3,413	1,500	1,500
01-53-512.000	Other Professional Fees	-	-	2,000	2,000
01-54-511.000	Legal Fees	-	-	1,000	500
01-56-512.000	Other Professional Fees	-	250	2,000	6,275
<i>Total Professional Services</i>		457,155	637,968	537,200	873,475

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
Repairs and Maintenance
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
01-50-535.000	Building Maintenance	179,819	91,003	68,600	75,200
01-50-536.000	Equipment Maintenance	190	1,405	2,000	2,000
01-50-537.000	Vehicle Maintenance	-	10	500	500
01-51-537.000	Vehicle Maintenance	996	111	1,000	1,000
01-52-535.000	Building Maintenance	407	414	34,500	2,500
01-52-536.000	Equipment Maintenance	8,245	5,397	10,200	6,700
01-52-537.000	Vehicle Maintenance	33,751	27,386	32,000	31,300
01-52-539.001	Range Maintenance	-	-	500	500
01-52-539.004	Range Facilities Maintenance	700	-	2,250	1,250
01-53-535.000	Building Maintenance	6,100	1,619	5,900	17,950
01-53-536.000	Equipment Maintenance	35,510	23,703	74,130	66,025
01-53-537.000	Vehicle Maintenance	33,033	34,928	46,370	54,720
01-53-538.000	Streets Maintenance	54,241	104,936	85,100	117,800
01-53-539.000	Restoration Maintenance	1,250	218	18,450	58,900
01-53-585.002	Bike Path Maintenance	7,575	18,699	13,650	13,650
01-57-536.000	Equipment Maintenance	-	-	-	800
01-57-537.000	Vehicle Maintenance	-	-	2,000	8,100
<i>Total Repairs and Maintenance</i>		<u>361,817</u>	<u>309,828</u>	<u>397,150</u>	<u>458,895</u>

Miscellaneous

Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
01-50-512.009	Transportation Fees	1,018	2,778	3,600	3,600
01-50-571.000	Community Events Council	1,496	2,840	7,000	7,000
01-50-573.000	ESDA	870	907	-	-
01-50-584.000	Trustee Contingency	1,820	1,140	3,600	3,600
01-50-584.050	Village President Contingency	1,221	1,176	2,500	3,000
01-50-597.000	Miscellaneous	4,049	1,310	2,500	2,000
01-50-597.001	Bad Debt Expense - Lawn Mowing	3,693	1,086	3,000	2,500
01-50-597.002	Bad Debt Expense - Liens, Other	-	-	1,000	1,000
01-50-598.000	Contingency	250	100	500	500
01-50-599.000	Transfers to Other Funds	379,427	133,376	95,000	85,000
01-50-599.002	Interfund Transfers	-	625,000	-	-
01-50-633.000	Land Acquisition	657	-	-	-
01-51-532.001	Tree Preservation	-	-	-	40,000
01-51-586.001	Weed Control	7,258	1,961	5,000	5,000

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
Miscellaneous, continued
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
01-51-586.002	Lien Charges	-	-	500	500
01-51-597.000	Miscellaneous	349	-	500	500
01-51-598.000	Contingency	-	-	1,000	1,000
01-52-505.026	K9 Unit	-	295	2,160	1,325
01-52-597.000	Miscellaneous	106	549	1,000	1,000
01-52-597.003	Cadet Program Expenses	480	-	500	-
01-52-598.000	Contingency	739	-	5,000	5,000
01-52-599.004	Transfer of Police Pension Withholding	-	822,222	-	825,000
01-53-532.000	Trees	22,810	7,505	30,000	-
01-53-563.002	Miscellaneous Testing	-	-	2,500	2,500
01-53-598.000	Contingency	-	432	2,000	2,000
	<i>Total Miscellaneous</i>	<u>426,243</u>	<u>1,602,679</u>	<u>168,860</u>	<u>992,025</u>
	Grand Total - General Fund Expenses	<u>6,917,562</u>	<u>8,828,108</u>	<u>7,960,735</u>	<u>9,785,022</u>

Village of Channahon
 Budget Detail
 Budgeted Revenues by Fund
General Capital Improvement Fund 11
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
11-50-303.012	State - Excise Tax	85,539	78,602	60,000	64,000
11-50-385.000	Miscellaneous	-	50,000	-	-
11-50-386.002	Interfund Transfer	-	625,000	-	-
11-51-307.000	Dedicated State Sales Taxes	45,895	47,897	40,000	32,400
11-51-307.001	Dedicated Village Sales Taxes	34,064	28,760	40,000	32,400
11-51-308.000	Dedicated Village Fuel Taxes	14,652	12,786	14,500	13,500
11-52-328.003	Police Vehicle	3,885	1,720	2,200	500
11-52-328.004	Electronic Citation Fee	518	2,441	2,000	2,500
11-52-353.007	Wescom Fee	5,000	5,000	5,000	5,000
11-53-329.014	ITEP Grant	89,916	-	52,160	117,000
11-53-353.000	Federal Road Grants	4,284	53,230	47,000	-
11-53-353.008	ITEP Grant Revenue	4,969	4,337	-	-
11-55-380.000	Interest Income	120	131	200	100
11-55-386.000	Transfers from Other Funds	335,287	298,600	900,000	1,050,000
	<i>Total Revenues</i>	<u>624,129</u>	<u>1,208,504</u>	<u>1,163,060</u>	<u>1,317,400</u>
11-50-632.000	Capital Projects	71,798	-	-	-
11-51-617.000	Development Vehicle	27,630	25,791	-	-
11-51-632.000	Capital Projects	16,392	11,768	90,000	-
11-52-611.000	Police Vehicles	78,876	97,633	140,000	135,000
11-53-510.000	Engineering Fees	-	-	-	100,000
11-53-511.000	Legal Fees	439	-	-	-
11-53-630.000	Capital Equipment	95,676	83,265	107,000	67,000
11-53-631.000	Capital Vehicles	-	-	333,000	490,000
11-53-632.000	Capital Projects	180,035	361,591	840,700	507,000
11-53-632.002	Bridge Street Muktiuse Path ITEP #2	-	-	-	200,000
11-53-632.003	Bike Paths	-	-	-	300,000
11-53-633.001	Land Acquisition - Bridge Street	-	21,044	10,000	10,000
11-57-631.000	Capital Vehicles	-	-	9,000	37,000
	<i>Total Expenses</i>	<u>470,845</u>	<u>601,091</u>	<u>1,529,700</u>	<u>1,846,000</u>

Village of Channahon
 Budget Detail
 Budgeted Revenues by Fund
Rebate Fund 14
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
14-50-380.000	Interest Income	29,490	46,440	40,000	15,000
14-50-385.000	Miscellaneous	17,443	94,338	-	-
14-50-390.000	Increase/(Decrease) in Market Value	7,621	5,661	10,000	1,500
	<i>Total Revenues</i>	<u>54,554</u>	<u>146,439</u>	<u>50,000</u>	<u>16,500</u>
14-50-511.000	Legal Fees	138	-	-	-
14-50-512.008	Bank Service Fees	1,273	1,324	1,200	1,400
14-55-671.000	Bond Payments	386,250	393,750	408,750	423,750
14-55-672.000	Bond Interest	53,391	43,735	33,300	16,950
14-55-673.000	Bond Fiscal Agent Fees	401	401	450	450
	<i>Total Expenses</i>	<u>441,452</u>	<u>439,210</u>	<u>443,700</u>	<u>442,550</u>

Village of Channahon

Special Revenue Funds

Summary of Budgeted Revenues/Expenses

Budget Year 2021 - 2022

Fund No.	Fund Description	Fiscal Year 2021 - 2022		Increase (Decrease) in Fund Balance
		Total Revenues	Total Expenses	
02	IMRF & Social Security	759,686	776,300	(16,614)
04	Audit	26,912	40,875	(13,963)
05	Insurance	375,092	456,356	(81,264)
16	Development Repayment	345,000	345,000	-
20	Capital Projects - TIF I55 & Rt 6	66,100	304,350	(238,250)
22	Motor Fuel Tax	774,918	750,000	24,918
23	School Resources	10	1,000	(990)
24	Police Forfeiture	10	3,500	(3,490)
26	Motor Fuel Tax Bond	2,751,500	2,962,000	(210,500)

Village of Channahon
 Budget Detail
IMRF & Social Security
 Budgeted Revenues/Expenses - Special Revenue Funds
 Budget Year 2021 - 2022

Fund 02 - IMRF & Social Security					
Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
02-50-301.001	Property Taxes (IMRF)	593,455	355,558	400,000	420,000
02-50-301.003	Property Taxes (Social Security)	1,147	147,117	180,000	230,000
02-50-304.000	TIF Revenues	100,722	84,924	84,455	109,186
02-50-380.000	Interest Income	1,594	5,003	4,000	500
	<i>Total Revenues</i>	<u>696,918</u>	<u>592,601</u>	<u>668,455</u>	<u>759,686</u>
02-50-502.001	FICA	39,946	44,771	47,500	32,000
02-50-502.002	Medicare	9,342	10,471	11,000	7,500
02-50-503.000	IMRF	107,316	118,327	118,000	78,000
02-50-599.000	Transfers to Other Funds	1,463,580	-	-	-
02-51-502.001	FICA	20,583	22,555	24,500	25,500
02-51-502.002	Medicare	4,814	5,275	6,000	6,000
02-51-503.000	IMRF	61,283	65,546	68,500	74,500
02-52-502.001	FICA	5,984	6,776	8,000	8,500
02-52-502.002	Medicare	32,738	36,565	34,500	36,000
02-52-503.000	IMRF	18,232	19,991	19,000	21,000
02-53-502.001	FICA	37,022	40,516	40,000	43,000
02-53-502.002	Medicare	8,682	9,495	9,000	10,000
02-53-503.000	IMRF	108,928	116,304	112,000	126,000
02-54-502.001	FICA	35	12	100	100
02-54-502.002	Medicare	8	3	100	100
02-56-502.001	FICA	-	-	-	15,000
02-56-502.002	Medicare	-	-	-	4,000
02-56-503.000	IMRF	-	-	-	44,000
02-57-502.001	FICA	-	-	-	2,500
02-57-502.002	Medicare	-	-	-	600
02-57-503.000	IMRF	-	-	-	6,700
02-70-502.001	FICA	22,924	21,929	25,000	29,000
02-70-502.002	Medicare	5,386	5,149	4,000	7,000
02-70-503.000	IMRF	70,158	65,486	69,000	83,500
02-71-502.001	FICA	20,198	21,688	23,000	27,000
02-71-502.002	Medicare	4,747	5,092	4,100	6,500
02-71-503.000	IMRF	62,525	65,498	64,000	78,000
02-72-502.001	FICA	767	721	1,000	1,000
02-72-502.002	Medicare	179	169	500	500
02-72-503.000	IMRF	2,319	2,137	2,600	2,800
	<i>Total Expenses</i>	<u>2,107,697</u>	<u>684,478</u>	<u>691,400</u>	<u>776,300</u>
	<i>Increase/(Decrease) in Fund Balance</i>	<u>(1,410,780)</u>	<u>(91,877)</u>	<u>(22,945)</u>	<u>(16,614)</u>

Village of Channahon

Budget Detail

Audit

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2021 - 2022

Fund 04 - Audit					
Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
04-50-301.000	Property Taxes (805)	39,645	20,105	10,000	25,000
04-50-304.000	TIF Revenues	6,715	3,400	4,445	1,862
04-50-380.000	Interest Income	257	394	300	50
	<i>Total Revenues</i>	<u>46,617</u>	<u>23,899</u>	<u>14,745</u>	<u>26,912</u>
04-50-520.000	Audit Services	31,800	44,365	46,925	40,875
	<i>Total Expenses</i>	<u>31,800</u>	<u>44,365</u>	<u>46,925</u>	<u>40,875</u>
	Increase/(Decrease) in Fund Balance	<u>14,817</u>	<u>(20,466)</u>	<u>(32,180)</u>	<u>(13,963)</u>

Village of Channahon

Budget Detail

Insurance

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2021 - 2022

Fund 05 - Insurance					
Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
05-50-301.000	Property Taxes (805)	295,117	301,604	285,000	300,000
05-50-304.000	TIF Revenues	49,991	50,955	53,000	53,636
05-50-324.002	Property Damage Reimbursement	9,525	9,858	-	-
05-50-329.011	Safety Grant	22,561	23,412	19,420	21,356
05-50-380.000	Interest Income	773	1,068	700	100
	<i>Total Revenues</i>	<u>377,968</u>	<u>386,897</u>	<u>358,120</u>	<u>375,092</u>
05-50-567.000	Insurance - General Liability	101,311	108,066	120,000	210,000
05-50-567.001	Insurance - Worker's Comp	160,944	159,944	170,000	215,000
05-50-567.002	Insurance - Claims	-	-	10,000	5,000
05-50-567.003	Safety Grant Expense	22,561	23,412	19,420	21,356
05-50-597.002	Bad Debt Expense - Liens, Other/Misc.	462	14,588	5,000	5,000
	<i>Total Expenses</i>	<u>285,278</u>	<u>306,010</u>	<u>324,420</u>	<u>456,356</u>
	Increase/(Decrease) in Fund Balance	<u>92,689</u>	<u>80,886</u>	<u>33,700</u>	<u>(81,264)</u>

Village of Channahon
 Budget Detail
Development Repayment
 Budgeted Revenues/Expenses - Special Revenue Funds
 Budget Year 2021 - 2022

Fund 16 - Development Repayment
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Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
16-50-380.000	Interest	-	1,155	-	-
16-50-386.000	Transfer from Other Funds	535,209	566,018	300,000	345,000
	<i>Total Revenues</i>	535,209	567,173	300,000	345,000
16-50-595.030	Thornton's Development Repayment	535,209	566,018	300,000	-
16-50-595.031	Speedway Development Repayment	-	-	-	345,000
	<i>Total Expenses</i>	535,209	566,018	300,000	345,000
	Increase/(Decrease) in Fund Balance	-	1,155	-	-

Village of Channahon

Budget Detail

TIF I55 & Rt 6

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2021 - 2022

Fund 20 - TIF I55 & Rt 6					
Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
20-50-301.000	Property Taxes	97,675	66,569	60,000	66,000
20-50-380.000	Interest Income	-	41	100	100
	<i>Total Revenues</i>	<u>97,675</u>	<u>66,610</u>	<u>60,100</u>	<u>66,100</u>
20-50-511.000	Legal Fees	98	-	500	500
20-50-512.000	Other Professional Fees	963	1,475	2,000	1,500
20-50-520.000	Audit Services	-	-	-	2,000
20-50-526.000	Dues & Subscriptions	-	325	400	350
20-50-700.004	TIF Capital Projects	-	-	-	300,000
	<i>Total Expenses</i>	<u>1,060</u>	<u>1,800</u>	<u>2,900</u>	<u>304,350</u>
	<i>Increase/(Decrease) in Fund Balance</i>	<u>96,615</u>	<u>64,810</u>	<u>57,200</u>	<u>(238,250)</u>

Village of Channahon

Budget Detail

Motor Fuel Tax

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2021 - 2022

Fund 22 - Motor Fuel Tax					
Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
22-80-303.006	State Motor Fuel Tax	318,831	307,754	325,000	275,000
22-80-303.008	State Motor Fuel Tax - High Growth	22,176	5,512	5,000	37,000
22-80-303.014	State Motor Fuel Tax Renewal Fund	-	155,731	220,000	186,000
22-80-303.016	Rebuild Illinois Bonds	-	-	-	275,918
22-80-380.000	Interest Income	12,447	12,153	15,000	1,000
22-80-386.000	Transfers from Other Funds	1,025	-	-	-
	<i>Total Revenues</i>	<u>354,479</u>	<u>481,150</u>	<u>565,000</u>	<u>774,918</u>
22-80-512.008	Bank Service Fees	10	-	-	-
22-80-538.003	Streets Maintenance Road Programs	473,290	605,939	700,000	750,000
22-80-671.000	Bond Payments	225,000	235,000	-	-
22-80-672.000	Bond Interest	9,200	4,700	-	-
	<i>Total Expenses</i>	<u>707,500</u>	<u>845,639</u>	<u>700,000</u>	<u>750,000</u>
	<i>Increase/(Decrease) in Fund Balance</i>	<u>(353,021)</u>	<u>(364,489)</u>	<u>(135,000)</u>	<u>24,918</u>

Village of Channahon

Budget Detail

School Resources

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2021 - 2022

Fund 23 - School Resources					
Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
23-85-380.000	Interest Income	19	68	50	10
	<i>Total Revenues</i>	19	68	50	10
23-85-529.000	Supplies	-	-	1,000	1,000
	<i>Total Expenses</i>	-	-	1,000	1,000
	<i>Increase/(Decrease) in Fund Balance</i>	19	68	(950)	(990)

Village of Channahon

Budget Detail

Police Forfeiture

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2021 - 2022

Fund 24 - Police Forfeiture					
Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
24-52-325.000	State Police Forfeiture Funds	6,778	3,175	-	-
24-52-380.000	Interest Income	27	84	50	10
	<i>Total Revenues</i>	<u>6,805</u>	<u>3,260</u>	<u>50</u>	<u>10</u>
24-52-597.000	Miscellaneous	-	-	-	-
24-52-610.000	Police Equipment	-	-	-	3,500
	<i>Total Expenses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,500</u>
	<i>Increase/(Decrease) in Fund Balance</i>	<u>6,805</u>	<u>3,260</u>	<u>50</u>	<u>(3,490)</u>

Village of Channahon

Budget Detail

Motor Fuel Tax Bond

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2021 - 2022

Fund 26 - Motor Fuel Tax Bond

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
26-80-305.009	Village Fuel Tax	308,097	327,480	400,000	350,000
26-80-305.099	Village Diesel Fuel Tax	1,531,303	1,743,269	1,685,000	2,400,000
26-80-380.000	Interest Income	5,180	15,500	15,000	1,500
26-80-385.000	Miscellaneous	-	169	-	-
	<i>Total Revenues</i>	<u>1,844,581</u>	<u>2,086,418</u>	<u>2,100,000</u>	<u>2,751,500</u>
26-80-510.000	Engineering Fees	10,668	124,425	226,000	320,000
26-80-538.003	Streets Maintenance Road Program	103,711	333,584	600,000	550,000
26-80-538.098	Streets Maintenance - Township Agreement	7,239	7,218	7,300	7,000
26-80-585.000	Bike Path	-	-	250,000	-
26-80-599.000	Transfer to Other Funds	136,312	1,387,125	1,765,000	2,085,000
	<i>Total Expenses</i>	<u>257,929</u>	<u>1,852,351</u>	<u>2,848,300</u>	<u>2,962,000</u>
	<i>Increase/(Decrease) in Fund Balance</i>	<u>1,586,651</u>	<u>234,067</u>	<u>(748,300)</u>	<u>(210,500)</u>

Village of Channahon

Capital Projects & Debt Service Funds

Summary of Budgeted Revenues/Expenses

Budget Year 2021 - 2022

Fund No.	Fund Description	Fiscal Year 2021 - 2022		Increase (Decrease) in Fund Balance
		Total Revenues	Total Expenses	
15	Capital Projects - Bluff Road & I55	225,500	344,900	(119,400)
17	Recaptures Capital Projects	100	-	100
25	Capital Projects - TIF Aux Sable	9,201,000	9,204,900	(3,900)
29	Debt Service - Wescom	330,750	326,249	4,501

Village of Channahon
 Budget Detail
Capital Projects - Bluff Road & I55
 Budgeted Revenues/Expenses - Debt Service Funds
 Budget Year 2021 - 2022

Fund 15 - Capital Projects - Bluff Road & I55

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
15-50-301.002	Shared Property Taxes	32,119	303,658	500,000	200,000
15-50-375.000	Recapture	43,750	361,218	-	-
15-50-380.000	Interest Income	14,002	7,195	7,000	500
15-50-386.000	Transfers from Other Funds	95,132	30,883	35,000	25,000
	<i>Total Revenues</i>	<u>185,003</u>	<u>702,954</u>	<u>542,000</u>	<u>225,500</u>
15-50-512.008	Bank Service Fees	40	-	-	-
15-50-599.000	Transfers to Other Funds	631,674	-	-	-
15-50-632.000	Capital Projects	2,082,077	-	-	-
15-50-671.000	Bond Payments	228,000	236,000	240,000	244,000
15-50-672.000	Bond Interest	114,680	110,120	105,400	100,600
15-50-673.000	Bond Fiscal Agent Fees	238	238	300	300
15-53-510.000	Engineering Fees	147,584	11,503	-	-
15-53-632.000	Capital Projects	-	86,121	-	-
	<i>Total Expenses</i>	<u>3,204,293</u>	<u>443,982</u>	<u>345,700</u>	<u>344,900</u>
	<i>Increase/(Decrease) in Fund Balance</i>	<u>(3,019,290)</u>	<u>258,972</u>	<u>196,300</u>	<u>(119,400)</u>

Village of Channahon

Budget Detail

Rt. 6 & Bradley Intersection Recaptures Capital Projects

Budgeted Revenues/Expenses - Capital Projects Funds

Budget Year 2021 - 2022

Fund 17 - Rt. 6 & Bradley Intersection Recaptures Capital Projects

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
17-50-375.000	Recapture	204,739	41,300	-	-
17-50-375.011	Development Agreement Revenue	-	802,281	-	-
17-50-380.000	Interest Income	2,724	3,048	3,000	100
	<i>Total Revenues</i>	<u>207,463</u>	<u>846,628</u>	<u>3,000</u>	<u>100</u>
17-53-510.000	Engineering Fees	276,989	178,576	-	-
17-53-544.002	Traffic Signal	-	1,732,001	-	-
	<i>Total Expenses</i>	<u>276,989</u>	<u>1,910,577</u>	<u>-</u>	<u>-</u>
	Increase/(Decrease) in Fund Balance	<u>(69,526)</u>	<u>(1,063,949)</u>	<u>3,000</u>	<u>100</u>

Village of Channahon

Budget Detail

TIF Aux Sable

Budgeted Revenues/Expenses - Capital Projects Funds

Budget Year 2021 - 2022

Fund 25 - TIF Aux Sable					
Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
25-50-301.000	Property Taxes	7,936,907	8,485,297	8,700,000	9,200,000
25-50-380.000	Interest Income	5,273	45,664	45,000	1,000
	<i>Total Revenues</i>	<u>7,942,180</u>	<u>8,530,961</u>	<u>8,745,000</u>	<u>9,201,000</u>
25-50-511.000	Legal Fees	341	1,069	1,000	1,000
25-50-512.000	Other Professional Fees	963	1,475	2,000	1,500
25-50-520.000	Audit Services	-	-	-	2,000
25-50-526.000	Dues & Subscriptions	650	325	650	400
25-50-593.000	Real Estate Tax Distributions	5,003,588	5,588,037	5,700,000	6,500,000
25-50-594.000	Redevelopment Agreement Payment	2,101,019	2,198,800	3,000,000	2,700,000
25-50-597.000	Miscellaneous	16,840	-	-	-
25-50-751.000	TIF Bond Payments	730,000	760,000	-	-
25-50-752.000	TIF Bond Interest	59,600	30,400	-	-
25-50-753.000	Bond Annual Fees	4,000	3,000	-	-
	<i>Total Expenses</i>	<u>7,917,000</u>	<u>8,583,105</u>	<u>8,703,650</u>	<u>9,204,900</u>
	<i>Increase/(Decrease) in Fund Balance</i>	<u>25,179</u>	<u>(52,144)</u>	<u>41,350</u>	<u>(3,900)</u>

Village of Channahon

Budget Detail

Wescom

Budgeted Revenues/Expenses - Debt Service Fund

Budget Year 2021 - 2022

Fund 29 - Wescom					
Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
29-50-353.007	Wescom Fee	343,550	344,350	345,050	325,750
29-50-380.000	Interest Income	5,343	7,530	5,000	5,000
29-50-385.002	Misc. - Bond Funds	-	428	-	-
	<i>Total Revenues</i>	<u>348,893</u>	<u>352,308</u>	<u>350,050</u>	<u>330,750</u>
29-50-671.000	Bond Payments	210,000	215,000	220,000	280,000
29-50-672.000	Bond Interest	133,550	129,350	125,050	45,749
29-50-673.000	Bond Fiscal Agent Fees	428	428	500	500
	<i>Total Expenses</i>	<u>343,978</u>	<u>344,778</u>	<u>345,550</u>	<u>326,249</u>
	<i>Increase/(Decrease) in Fund Balance</i>	<u>4,915</u>	<u>7,530</u>	<u>4,500</u>	<u>4,501</u>

Village of Channahon
 Budget Detail
Police Pension Fiduciary Fund
 Budgeted Revenues/Expenses - Fiduciary Funds
 Budget Year 2021 - 2022

Fund 21 - Police Pension					
Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
21-52-301.000	Property Taxes	-	-	748,000	825,000
21-52-301.050	Mobile Home Taxes	256	275	300	300
21-52-304.000	TIF Revenues	-	-	120,016	140,841
21-52-380.000	Interest Income	26,053	44,945	50,000	20,000
21-52-380.002	Dividends	315,415	181,232	175,000	225,000
21-52-385.000	Miscellaneous	734	226	-	-
21-52-388.000	Transfer from Officers Withholding	212,509	234,431	207,600	227,000
21-52-389.000	Transfer from Village	737,625	822,222	-	-
21-52-390.000	Increase in Market Value	202,766	(20,140)	250,000	250,000
	<i>Total Revenues</i>	<u>1,495,358</u>	<u>1,263,190</u>	<u>1,550,916</u>	<u>1,688,141</u>
21-52-504.000	Police Pension	313,240	363,610	464,100	548,000
21-52-504.003	Employer Contribution Refund	-	2,066	-	-
21-52-504.004	Duty Disability Pension	44,128	44,128	44,128	44,128
21-52-511.000	Legal Fees	3,453	3,000	3,500	3,500
21-52-512.000	Other Professional Fees	10,933	13,255	13,500	12,100
21-52-512.004	Police Pension Medical Exams	-	-	1,500	-
21-52-512.006	Broker Fees	19,829	24,583	20,000	30,000
21-52-512.008	Bank Service Fees	700	-	-	-
21-52-513.000	Professional Development	2,810	1,770	3,000	3,000
21-52-520.000	Audit Services	4,800	4,600	4,800	5,000
21-52-526.000	Dues & Subscriptions	795	795	1,000	1,000
21-52-529.000	Supplies	116	-	500	500
21-52-566.000	Travel	663	868	3,500	3,500
21-52-567.000	Insurance - General Liability	6,925	7,225	8,000	8,000
21-52-597.000	Miscellaneous	15	136	500	500
	<i>Total Expenses</i>	<u>408,407</u>	<u>466,035</u>	<u>568,028</u>	<u>659,228</u>
	<i>Increase/(Decrease) in Fund Balance</i>	<u>1,086,951</u>	<u>797,155</u>	<u>982,888</u>	<u>1,028,913</u>

Village of Channahon

Utility Fund

Summary of Budgeted Revenues/Expenses

Budget Year 2021 - 2022

Fund No.	Fund Description	Fiscal Year 2021 - 2022		Increase (Decrease) in Fund Balance
		Total Revenues	Total Expenses	
30	Utility Fund	4,647,300	4,216,290	431,010
31	Utility Capital Fund	607,678	2,172,450	(1,564,772)

Village of Channahon
 Budget Summary - FUND 30
 Budgeted Revenues by Fund (Utility Fund)
 Water Revenues
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
30-70-337.000	Franchise Gas	10,001	-	10,000	10,000
30-70-340.000	Lien Charges	-	150	-	-
30-70-364.001	Utility Administration Charge	133,479	137,229	135,000	140,000
30-70-365.000	Water Revenue	1,396,481	1,523,457	1,500,000	1,716,000
30-70-369.000	Water Meters	52,313	66,925	21,000	10,500
30-70-370.000	System Revenue	2,900	2,750	1,750	875
30-70-372.000	Construction Water	4,025	3,780	2,450	1,225
30-70-374.000	Water Purchases	5,786	10,015	7,500	10,000
30-70-375.000	Recapture	-	-	-	-
30-70-379.000	Water Penalties	39,219	38,076	40,000	34,000
30-70-380.000	Interest Income	30,921	38,373	44,000	12,000
30-70-384.000	Well Permits	4,100	4,100	4,000	4,000
30-70-386.000	Transfers from Other Funds	1,463,580	-	-	-
30-70-390.000	Increase/(Decrease) in Market Value	2,539	1,887	1,000	1,000
	<i>Total Water Revenues</i>	<u>3,145,344</u>	<u>1,826,741</u>	<u>1,766,700</u>	<u>1,939,600</u>

Sewer Revenues
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
30-71-364.002	Utility Administration Charge	73,080	76,328	72,000	79,000
30-71-366.000	Sewer Revenue	1,291,429	1,338,098	1,350,000	1,465,200
30-71-380.000	Interest Income	30,902	38,372	44,000	12,000
30-71-390.000	Increase/(Decrease) in Market Value	2,539	1,887	1,000	1,000
	<i>Total Sewer Revenues</i>	<u>1,397,951</u>	<u>1,454,686</u>	<u>1,467,000</u>	<u>1,557,200</u>

Village of Channahon
 Budget Summary - FUND 30
 Budgeted Revenues by Fund (Utility Fund)
 Refuse Revenues
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
30-72-340.000	Lien Charges	1,370	1,074	1,000	500
30-72-380.000	Interest Income	23,619	24,699	26,000	12,000
30-72-390.000	Increase/(Decrease) in Market Value	2,539	1,887	1,000	1,000
30-72-394.001	Refuse 35 Gallon Regular	68,929	61,455	-	-
30-72-394.002	Refuse 64 Gallon Regular	302,959	277,494	-	-
30-72-394.003	Refuse - Regular	504,688	527,116	840,000	889,000
30-72-394.004	Refuse 35 Gallon Senior	40,661	40,573	-	-
30-72-394.005	Refuse 64 Gallon Senior	67,386	64,563	-	-
30-72-394.006	Refuse - Senior & Disabled Veteran	39,945	42,691	150,000	179,000
30-72-395.000	Refuse Penalty	16,172	16,266	16,000	14,000
30-72-395.001	Refuse Administrative Fee	-	-	52,500	55,000
	<i>Total Refuse Revenues</i>	<u>1,068,268</u>	<u>1,057,820</u>	<u>1,086,500</u>	<u>1,150,500</u>
	Grand Total - Utility Fund Revenues	<u>5,611,563</u>	<u>4,339,247</u>	<u>4,320,200</u>	<u>4,647,300</u>

Village of Channahon
Budget Summary - FUND 30
Budgeted Expenses by Fund (Utility Fund)
Salaries
Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
30-70-408.006	Accounting Clerk II	11,454	11,681	14,600	15,000
30-70-436.000	Assistant Public Works - Water	17,794	18,282	19,050	19,667
30-70-437.001	Laborer - 1	4,975	5,365	5,100	5,500
30-70-437.002	Laborer - 2	5,745	5,925	6,100	6,250
30-70-437.003	Laborer - 3	5,745	5,925	6,100	6,250
30-70-437.004	Laborer - 4	5,745	5,903	6,100	6,250
30-70-437.005	Laborer - 5	5,744	5,903	6,100	5,500
30-70-437.006	Laborer - 6	5,745	5,241	6,100	6,250
30-70-437.007	Laborer - 7	24,167	25,995	27,500	29,250
30-70-437.008	Laborer - 8	28,723	29,626	30,200	31,250
30-70-437.009	Laborer - 9	-	2,965	16,600	26,250
30-70-437.010	Laborer - 10	-	-	-	25,750
30-70-437.011	Laborer - 11	-	-	-	5,150
30-70-438.001	Step Up Wages	24	-	500	500
30-70-440.000	Engineering Project Manager	35,063	36,155	35,200	35,333
30-70-440.001	Engineering Technician	-	18,157	21,600	22,233
30-70-442.000	Public Works Superintendent	40,217	29,071	30,800	31,833
30-70-445.000	Foreman	27,048	27,897	27,900	21,500
30-70-445.001	Foreman	-	13,370	23,000	18,375
30-70-450.001	Public Works Director - Engineer	46,481	47,938	47,900	48,167
30-70-451.000	Public Works Office Assistant	14,118	15,100	15,500	16,500
30-70-452.000	Water Treatment Operator	63,862	38,276	64,800	69,000
30-70-473.000	Pager Pay	7,093	6,886	8,700	8,700
30-70-475.000	Overtime	8,416	12,584	14,500	16,500
30-70-499.000	Compensated Absences	960	1,618	3,000	3,000
30-71-408.006	Accounting Clerk II	11,454	11,681	14,600	15,000
30-71-436.000	Assistant Public Works - Water	17,270	18,365	19,050	19,667
30-71-437.007	Laborer - 7	24,165	25,992	27,500	29,250
30-71-437.008	Laborer - 8	28,721	29,623	30,200	31,250
30-71-437.009	Laborer - 9	-	-	16,600	26,250
30-71-437.010	Laborer - 10	-	-	-	25,750
30-71-438.001	Step Up Wages	312	134	500	500
30-71-440.000	Engineering Project Manager	34,036	35,100	35,200	35,333
30-71-440.001	Engineering Technician	-	18,060	21,600	22,233
30-71-442.000	Public Works Superintendent	39,039	28,935	30,800	31,833
30-71-445.000	Foreman	26,256	27,083	27,900	21,500
30-71-445.001	Foreman	-	14,289	23,000	18,375
30-71-450.001	Public Works Director - Engineer	45,120	46,540	47,900	48,167
30-71-451.000	Public Works Office Assistant	13,707	14,044	15,500	16,500

Village of Channahon
 Budget Summary - FUND 30
 Budgeted Expenses by Fund (Utility Fund)
Salaries, continued
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
30-71-453.000	Waste Water Operator	69,058	76,845	78,465	81,000
30-71-473.000	Pager Pay	5,874	7,119	8,700	8,700
30-71-475.000	Overtime	13,786	13,085	15,000	17,000
30-71-499.000	Compensated Absences	960	1,619	3,000	3,000
30-72-408.006	Accounting Clerk II	12,835	12,032	14,600	15,000
<i>Total Salaries</i>		701,712	750,411	867,065	946,266

Related Payroll Costs
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
30-70-501.001	Hospitalization Coverage	25,972	31,522	35,000	30,500
30-70-501.002	Dental Coverage	1,501	1,352	2,200	1,700
30-70-501.003	Life Insurance Coverage	712	837	900	1,100
30-70-501.004	Vision Care	942	609	1,100	500
30-70-501.011	Hospitalization - Union	29,553	31,372	62,500	84,000
30-70-503.100	Water-IMRF Net Pension Expense	(11,324)	(5,049)	(12,000)	(6,000)
30-70-504.100	OPEB Liability Expense	10,918	10,225	11,000	10,500
30-70-505.000	Unemployment Insurance	290	391	300	500
30-70-513.000	Professional Development	1,298	1,881	6,680	9,905
30-71-501.001	Hospitalization Coverage	25,200	30,756	35,000	30,500
30-71-501.002	Dental Coverage	1,457	1,412	2,200	1,700
30-71-501.003	Life Insurance Coverage	669	820	900	1,100
30-71-501.004	Vision Care	651	685	1,100	500
30-71-501.011	Hospitalization - Union	53,054	55,975	81,000	89,000
30-71-505.000	Unemployment Insurance	290	371	300	500
30-71-513.000	Professional Development	1,755	987	5,790	9,215
30-72-501.001	Hospitalization Coverage	13	7	1,100	-
30-72-501.002	Dental Coverage	-	-	100	-
30-72-501.003	Life Insurance Coverage	19	21	100	100
30-72-501.004	Vision Care	157	55	100	-
30-72-501.011	Hospitalization - Union	5,423	5,682	9,500	3,700
30-72-505.000	Unemployment Insurance	42	25	100	100
<i>Total Related Payroll Costs</i>		148,591	169,935	244,970	269,120

Village of Channahon
 Budget Summary - FUND 30
 Budgeted Expenses by Fund (Utility Fund)
 Water and Sewer Operating Related Costs
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
30-70-517.000	Water (Joliet)	192,095	191,812	187,850	285,600
30-70-553.000	Water Meter Parts	21,414	46,518	22,650	16,150
30-70-553.001	Water Meters Contra	-	-	25,000	42,000
30-70-554.000	Lab Equipment	1,989	1,972	5,650	5,400
30-70-561.000	Rentals	-	-	500	500
30-70-562.000	Chemicals	6,363	11,187	17,025	19,050
30-70-563.000	Water Testing	12,745	2,515	14,350	21,000
30-70-563.001	Well Inspections	2,713	2,485	3,500	3,500
30-70-652.003	IEPA Water Interest Payments	1,202	774	336	-
30-71-518.000	Sewer (Joliet)	197,864	183,552	195,918	198,000
30-71-526.001	NPDES Permits	14,375	16,250	52,500	52,500
30-71-545.000	Sludge Removal	118,411	127,960	153,950	156,600
30-71-554.000	Lab Equipment	3,447	4,753	9,465	17,800
30-71-561.000	Rentals	-	-	500	600
30-71-562.000	Chemicals	7,609	4,328	24,450	43,675
30-71-563.002	Miscellaneous Testing	-	-	2,500	2,500
<i>Total Water and Sewer Operating Related Costs</i>		580,226	594,106	716,144	864,875

General Operating Costs
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
30-70-506.000	Uniforms	1,165	2,616	3,800	3,800
30-70-514.000	Telephone	2,904	3,172	3,000	3,500
30-70-515.000	Electric	98,326	92,036	100,000	103,000
30-70-516.000	Gas	3,616	3,266	3,000	3,600
30-70-525.000	Postage	7,118	7,675	8,565	8,670
30-70-526.000	Dues & Subscriptions	1,113	1,363	2,225	2,225
30-70-527.000	Printing	1,445	1,374	1,500	2,100
30-70-528.000	Publishing	17	1,630	1,500	700
30-70-529.000	Supplies	1,881	2,332	3,800	4,050
30-70-542.000	Fuel	5,057	4,566	4,800	5,110
30-70-550.000	Equipment	12,893	13,011	6,700	11,700
30-70-551.000	Office Furniture	-	1,686	500	1,000
30-70-552.000	Tools	676	878	2,400	8,200

Village of Channahon
 Budget Summary - FUND 30
 Budgeted Expenses by Fund (Utility Fund)
 General Operating Costs, continued
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
30-70-586.002	Lien Charges	-	84	500	500
30-71-506.000	Uniforms	1,220	1,139	2,800	3,050
30-71-514.000	Telephone	2,904	3,172	3,000	3,600
30-71-515.000	Electric	62,060	64,851	75,700	67,700
30-71-516.000	Gas	6,930	8,090	8,000	9,400
30-71-525.000	Postage	6,397	6,627	7,500	7,550
30-71-526.000	Dues & Subscriptions	4,456	5,209	7,875	8,225
30-71-527.000	Printing	1,476	1,374	1,575	2,075
30-71-528.000	Publishing	17	220	500	500
30-71-529.000	Supplies	2,518	3,834	4,450	4,700
30-71-542.000	Fuel	5,057	4,566	4,800	5,110
30-71-550.000	Equipment	3,233	1,092	15,700	12,100
30-71-551.000	Office Furniture	-	1,686	1,900	3,550
30-71-552.000	Tools	23	1,133	1,900	3,675
30-71-586.002	Lien Charges	-	84	500	500
30-72-525.000	Postage	8,755	9,992	10,900	9,000
30-72-526.000	Dues & Subscriptions	-	-	250	250
30-72-527.000	Printing	1,433	1,690	2,000	2,000
30-72-528.000	Publishing	-	201	-	-
30-72-586.002	Lien Charges	568	252	1,000	500
<i>Total General Operating Costs</i>		<u>243,256</u>	<u>250,904</u>	<u>292,640</u>	<u>301,640</u>

Professional Services
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
30-70-502.000	Medical Testing	140	790	1,000	1,000
30-70-510.000	Engineering Fees	-	5,993	128,000	93,000
30-70-511.000	Legal Fees	-	-	2,000	2,000
30-70-511.004	Legal Fees - Collective Bargaining	-	-	1,000	1,000
30-70-512.000	Other Professional Fees	-	110	7,500	7,500
30-71-502.000	Medical Testing	470	-	500	1,000
30-71-510.000	Engineering Fees	1,898	4,306	8,000	8,000
30-71-511.000	Legal Fees	6,971	3,949	5,000	5,000
30-71-511.006	Reimbursed Legal Fees	1,425	319	2,000	1,000
30-71-512.000	Other Professional Fees	1,500	11,985	-	-

Village of Channahon
Budget Summary - FUND 30
Budgeted Expenses by Fund (Utility Fund)
Professional Services, continued
Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
30-72-511.000	Legal Fees	-	5,070	2,000	-
30-72-524.000	Refuse Contract	904,424	957,841	1,005,000	1,070,000
	<i>Total Professional Services</i>	<u>916,828</u>	<u>990,363</u>	<u>1,162,000</u>	<u>1,189,500</u>

Repairs and Maintenance
Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
30-70-535.000	Building Maintenance	10,298	2,704	39,000	40,475
30-70-536.000	Equipment Maintenance	26,229	16,361	31,805	35,410
30-70-536.001	Computers and Technology	4,242	4,344	7,650	7,650
30-70-537.000	Vehicle Maintenance	480	1,904	3,780	6,330
30-70-539.000	Restoration Maintenance	1,078	403	2,025	2,125
30-70-541.000	Facility Maintenance	16,620	14,177	10,300	59,800
30-71-535.000	Building Maintenance	13,769	2,294	33,125	69,850
30-71-536.000	Equipment Maintenance	29,973	37,216	62,420	85,760
30-71-536.001	Computers and Technology	4,242	4,344	6,350	5,650
30-71-537.000	Vehicle Maintenance	472	3,600	3,880	5,580
30-71-539.000	Restoration Maintenance	-	-	3,075	3,225
30-71-541.000	Facility Maintenance	11,039	14,718	25,050	28,250
	<i>Total Repairs and Maintenance</i>	<u>118,441</u>	<u>102,062</u>	<u>228,460</u>	<u>350,105</u>

Debt Related Expenses
Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
30-70-672.000	Bond Interest	17,797	14,578	17,325	4,742
30-71-672.000	Bond Interest	91,850	80,250	59,275	19,146
30-70-673.000	Bond Fiscal Agent Fees	428	428	500	500
30-71-673.000	Bond Fiscal Agent Fees	401	401	500	1,000
	<i>Total Debt Related Expenses</i>	<u>110,476</u>	<u>95,657</u>	<u>77,600</u>	<u>25,388</u>

Village of Channahon
 Budget Summary - FUND 30
 Budgeted Expenses by Fund (Utility Fund)
 Miscellaneous
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
30-70-512.008	Bank Service Fees	702	345	1,000	500
30-70-519.000	J.U.L.I.E. Locates	2,335	2,439	3,000	3,000
30-70-569.000	Equipment Lease	1,041	833	1,100	950
30-70-597.000	Miscellaneous	-	-	500	500
30-70-599.000	Transfers to Other Funds	36,200	41,150	41,110	46,473
30-70-599.002	Interfund Transfers	155,000	155,000	165,000	144,100
30-70-600.000	Accrued Interest Expense	(6,863)	20,688	-	21,000
30-71-512.008	Bank Service Fees	712	456	1,000	500
30-71-519.000	J.U.L.I.E. Locates	2,335	2,439	3,000	3,000
30-71-569.000	Equipment Lease	1,041	833	1,100	950
30-71-597.000	Miscellaneous	-	-	500	500
30-71-599.000	Transfers to Other Funds	36,200	41,150	41,110	46,473
30-72-512.008	Bank Service Fees	712	456	1,000	500
30-72-569.000	Equipment Lease	1,041	833	1,100	950
	<i>Total Miscellaneous</i>	<u>230,455</u>	<u>266,622</u>	<u>260,520</u>	<u>269,396</u>
	Grand Total - Utilities Fund Expenses	<u>3,049,985</u>	<u>3,220,059</u>	<u>3,849,399</u>	<u>4,216,290</u>

Village of Channahon
 Budget Summary - FUND 31
 Budgeted Revenues (Utility Capital Fund)
Revenues
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
31-70-367.000	Water Tap On Fees	802,811	835,342	317,520	233,600
31-70-375.000	Recapture	55,446	-	-	-
31-70-380.000	Interest Income	251	160	300	-
31-70-386.000	Transfers from Other Funds	118,242	-	-	-
31-70-386.002	Interfund Transfers	155,000	155,000	165,000	142,428
31-70-390.000	Increase in Market Value	2,616,056	-	-	-
31-71-368.000	Sewer Tap On Fees	450,605	479,223	314,860	231,650
31-71-380.000	Interest Income	251	160	300	-
31-71-381.001	Loan Proceeds	-	-	3,250,000	-
31-71-385.000	Miscellaneous	45,056	-	-	-
31-71-397.050	Bond Proceeds	-	-	1,200,000	-
<i>Total Utilities Capital Fund Revenues</i>		<u>4,243,719</u>	<u>1,469,884</u>	<u>5,247,980</u>	<u>607,678</u>

Water Related Expenses
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
31-70-500.000	Debt Issuance Costs	-	-	30,000	-
31-70-510.000	Engineering Fees	-	-	-	-
31-70-512.015	Recapture/IGA Payments	-	55,446	-	-
31-70-553.001	Water Meters Contra	34,812	22,084	35,000	35,000
31-70-596.000	Depreciation	725,778	723,117	-	-
31-70-597.000	Miscellaneous	-	128,513	-	-
31-70-630.000	Capital Equipment	-	-	77,000	17,000
31-70-631.000	Capital Vehicles	-	-	14,000	25,000
31-70-632.000	Capital Projects	-	275,913	452,000	227,000
31-70-651.004	IEPA Water Principal Payments	16,760	17,187	17,626	-
31-70-651.005	IEPA Water Principal Contra	(16,760)	(17,187)	(17,626)	-
31-70-651.012	IEPA Water Tower Principal	65,792	65,792	65,792	65,800
31-70-651.013	IEPA Water Tower Principal Contra	(65,792)	(65,792)	(65,792)	(65,800)
31-70-671.000	Bond Payments	155,000	160,000	225,000	203,428
31-70-671.001	Bond Payments Contra Account	(155,000)	(160,000)	(225,000)	(203,428)
31-70-671.060	Amortization of Bond Premium	(19,527)	(19,527)	(20,000)	(15,000)
31-70-672.000	Bond Interest	28,670	27,530	26,350	25,150
31-70-673.000	Bond Fiscal Agent Fees	238	238	300	300
<i>Total Water Related Expenses</i>		<u>769,970</u>	<u>1,213,313</u>	<u>614,650</u>	<u>314,450</u>

Village of Channahon
 Budget Summary - FUND 31
 Budgeted Revenues (Utility Capital Fund)
Sewer Related Expenses
 Budget Year 2021 - 2022

Account No.	Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2022 Proposed Budget
31-71-596.000	Depreciation	669,277	667,429	-	-
31-71-630.000	Capital Equipment	21,609	30,873	77,000	17,000
31-71-631.000	Capital Vehicles	-	-	61,500	25,000
31-71-632.000	Capital Projects	-	12,855	259,800	463,000
31-71-633.000	Land Acquisition	-	-	1,200,000	1,353,000
31-71-651.014	IEPA Plant Expansion Principal	-	-	20,000	404,585
31-71-651.015	IEPA Plant Expansion Principal Contra	-	-	(20,000)	(404,585)
31-71-651.016	IEPA Plant Expansion Interest	-	-	5,000	149,471
31-71-651.017	IEPA Plant Expansion Interest Contra	-	-	(5,000)	(149,471)
31-71-663.056	Waste Water Expansion	-	33,868	3,250,000	-
31-71-671.000	Bond Payments	553,750	561,250	561,250	546,622
31-71-671.001	Bond Payments Contra	(553,750)	(561,250)	(561,250)	(546,622)
	<i>Total Sewer Related Expenses</i>	<u>690,886</u>	<u>745,026</u>	<u>4,848,300</u>	<u>1,858,000</u>
	Utility Capital Fund Expenses	<u>1,460,856</u>	<u>1,958,338</u>	<u>5,462,950</u>	<u>2,172,450</u>