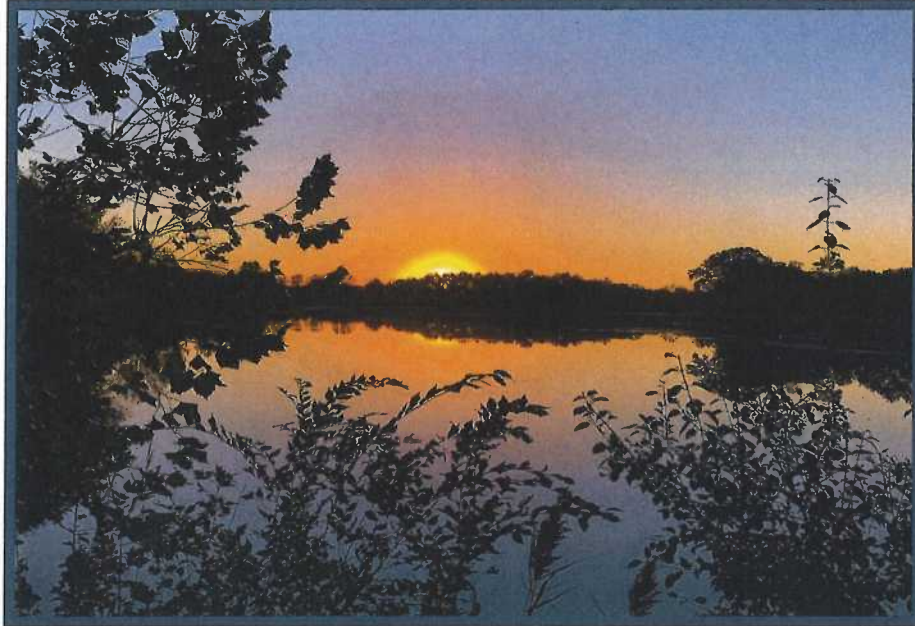


THE VILLAGE OF CHANNAHON, ILLINOIS



Annual Operating Budget for the Fiscal Year Ended April 30, 2023



Village of Channahon
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Fiscal Year Ended April 30, 2023

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Village of Channahon
Transmittal Letter
Fiscal Year Ended April 30, 2023

April 18, 2022

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, 2023 for your review and consideration. Village staff has worked together to prepare the proposed budget with unified goals consistent with those of the elected officials: continued success, thoughtful growth, and fiscal responsibility. The proposed budget represents the Village's financial plan for the time period May 1, 2022 through April 30, 2023.

The following items, along with others, are included in the proposed budget: replacement of four marked police vehicles, three trucks equipped for snow removal, a new vehicle in Community Development, continuation of the Bridge Street multi-use path, continuation of the east side bike path and other recreation path network projects, security fencing and electronic gate around the Police Department parking lot, drainage erosion projects, and road construction engineering for the future site of the far west side waste water treatment plant. Also included in the proposed budget are various utility capital projects including the construction of well #7, design engineering for the far west side waste water treatment plant, rehabilitation of tower #3, and other miscellaneous equipment related to water and sewer utilities.

The proposed budget includes a salary increase for union and non-union employees based on the Board approved Local 150 collective bargaining agreement. Two replacement positions are included for the Police and Community Development Departments as a result of upcoming staff retirements. Other positions recommended by the respective departments are also included in the proposed budget: records clerk, assistant public works director, assistant finance director, building inspector, and a GIS/planning technician/engineering technician.

Over the past several years, 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 2021 and several new businesses have opened in the community. The progress experienced in the Village is a direct reflection of the Board's dedication to the 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 several 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 six years; a trend that is anticipated to continue in the upcoming fiscal year which will only strengthen the Village's advancement.

**Village of Channahon
Transmittal Letter, continued
Fiscal Year Ended April 30, 2023**

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 2023 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 18.42 square miles of which 16.40 square miles is land and 2.02 square miles is water. The most recent population from the 2020 census is 13,383.

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 and resolutions. 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, community and economic development, planning and zoning, water and sewer services and general administrative services. Fire and ambulance services are provided to residents by five Fire Protection Districts that serve an area larger than the Village's corporate boundaries.

YEAR IN REVIEW

Surviving, succeeding, and thriving through the pandemic was an incredible achievement for the Village. The past two years have been filled with life-changing events, social changes, and economic uncertainty. The Village Board and staff worked together, remained strong, and persevered. Prior to the pandemic, the Village had been privileged to experience a steady growth in not only development, but also revenue. During the pandemic, the Village continued to see interest in the community by way of new residential homes and businesses resulting in continued community expansion.

For the 6th 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 16 years; a testament to the Village's dedication to ethics, integrity and fiscal responsibility.

Village of Channahon
Transmittal Letter, continued
Fiscal Year Ended April 30, 2023

The steady pace of annual new construction carried forward from the high levels seen in recent years, though slightly lower than the previous year. Calendar year 2021 marked the 5th consecutive year of triple-digit new construction starts in the Village. Total permits continued a high level of issuance in 2021, bolstered by home improvements to existing homes. The total construction value of additions to the Village was significantly less in 2021, due to the lack of any new high-value industrial buildings. As the I-55 industrial corridor of the Village has reached near buildout, industrial projects are not likely to contribute to increased construction value until the Brisbin Road interchange area begins developments. For the time period January 2021 through December 2021, the Village issued a total of 1,008 building permits with a total construction value of over \$74.06 million.

Accolades such as the 2nd safest city in Illinois according to Alarms.com and 28th safest community in Illinois by Safewise represent admirable qualities of the Village exemplified by an outstanding police department. The Police Department had two officers retire during the year and the department hired three new officers. The Police Department completed over 2,700 hours of training, responded to over 8,100 calls for service and logged over 211,000 miles patrolled. The police department successfully obtained their Federal Use of Force Certification pursuant to the Presidential Executive Order on Safe Policing for Safe Communities. In addition, the police department met all of the training mandates required by the State of Illinois, maintained all current certifications, achieved a gold level standard in Lexipol's Connect program, and maintained the department's ILEAP accreditation.

The Public Works Department removed over 100 dead or dying trees from parkways as part of the Ash tree replacement program. More than \$1,100,000 of roadway maintenance and reconstruction was completed in the past year on various roads as part of the routine road maintenance program. The Public Works Department has also been heavily involved in the process of researching an alternative water source. As a result of the department's years of research and analysis, the Village Board voted to join the newly formed water commission with other surrounding communities. As a member of the water commission, Village residents and business will have Lake Michigan water beginning around 2030.

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 2022-2023

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 able to sustain. An increase in development, sales tax, and overall interest in investing in the community is expected to continue in upcoming years.

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

Village of Channahon
Transmittal Letter, continued
Fiscal Year Ended April 30, 2023

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 fiscal year 2023 draft budget is reflective of a thriving and prospering community. The draft budget is representative of a solid and sustainable future. A united Village Board, a professional and dedicated staff, a strong local economy, flourishing of development projects, and conservative budgeting has positioned the Village as an exemplary municipality. 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 2022-2023 can be achieved through the combined effort of monitoring expenses and maximizing collection of revenues.

I would like to extend my appreciation to Mayor Moorman Schumacher and Village Trustees for the opportunity to prepare the budget for the fiscal year ending April 30, 2023 and for their support, diligence and participation related to the important roles they play within each department. I would also like to extend my gratitude to the Village staff who has worked 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 Annual Budget Message Fiscal Year Ended April 30, 2023

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 2023 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 state tax revenues. While there is always the possibility of financial losses, Village staff believes that there are safeguards in place within the proposed budget to absorb an unanticipated loss due to economic shifts. Village staff prides themselves on their diligence in monitoring incoming revenues and expected expenditures and making recommended 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 sufficient interest income. The Village continues to meet annual debt obligations (as well as abating all outstanding debt during the levy process each year), 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 within the appropriate fund classification. 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.

Village of Channahon
Annual Budget Message
Fiscal Year Ended April 30, 2023

BUDGET PROCESS, continued

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 19, 2022. In addition, the required public notice was published in the *Morris Daily Herald* on March 23, 2022 informing the general public of the budget public hearing scheduled for Monday, April 4, 2022 at 6:15pm. Barring any changes to the proposed budget document, the fiscal year 2023 budget ordinance will be brought before the Mayor and Village Board for approval on Monday, April 18, 2022.

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 warranted, 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

Village of Channahon
Annual Budget Message
Fiscal Year Ended April 30, 2023

FINANCIAL STRUCTURE, continued

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.

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, or Annual Comprehensive Financial Report (ACFR). 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 two funds: Fund 01 (General) and Fund 11 (General Capital Projects). The General Fund has budgeted approximately \$14.2 million in revenues and \$14.2 million in expenses resulting in a break-even budget. The Village has accumulated reserves over the past 10 fiscal years in anticipation of the general capital vehicles, equipment, and projects and has afforded the Village the opportunity to facilitate the purchase of capital vehicle, equipment and smaller capital projects without incurring long-term debt. Although the Village has proposed a break-even budget in the General Fund, it is anticipated that the fiscal year 2023 budget will result in revenues in excess of expenditures due to the conservative nature of the budget process.

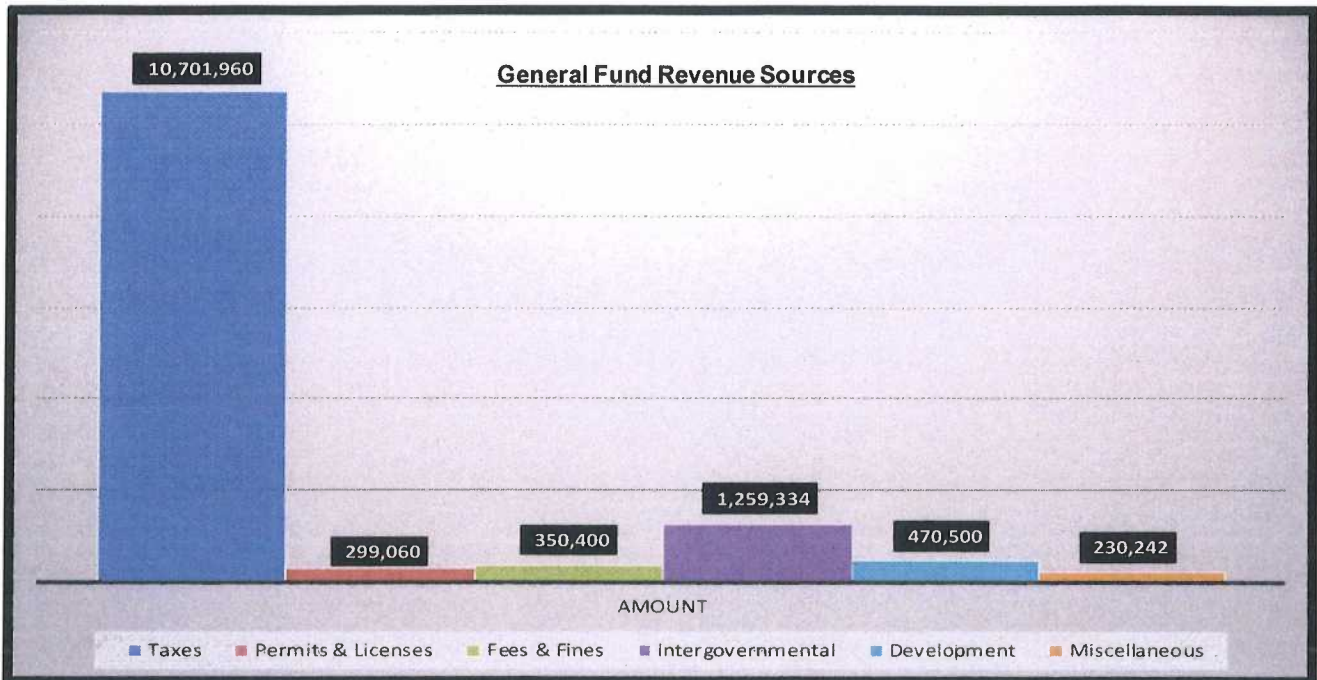
The following chart displays the composition of the types of revenue that supports the General Fund. The General Fund budget anticipates receiving approximately \$10.7 million in revenues generated by various taxes which is 80% of the total revenues. The tax revenue is comprised of 69% various state and local taxes, 16% Village fuel & diesel taxes, and 15% property taxes. Examples of other tax revenues include income, use, excise, hotel/motel, and cannabis.

The remaining 20% of the General Fund revenues are generated from other revenues sources such as fines, fees, permits, licenses, intergovernmental, and transfers. General revenues provide the funds for Village operational

Village of Channahon
Annual Budget Message
Fiscal Year Ended April 30, 2023

GENERAL FUND, continued

expenses, public safety services, capital projects, and a variety of other important services and resources provided to the residents of Channahon.



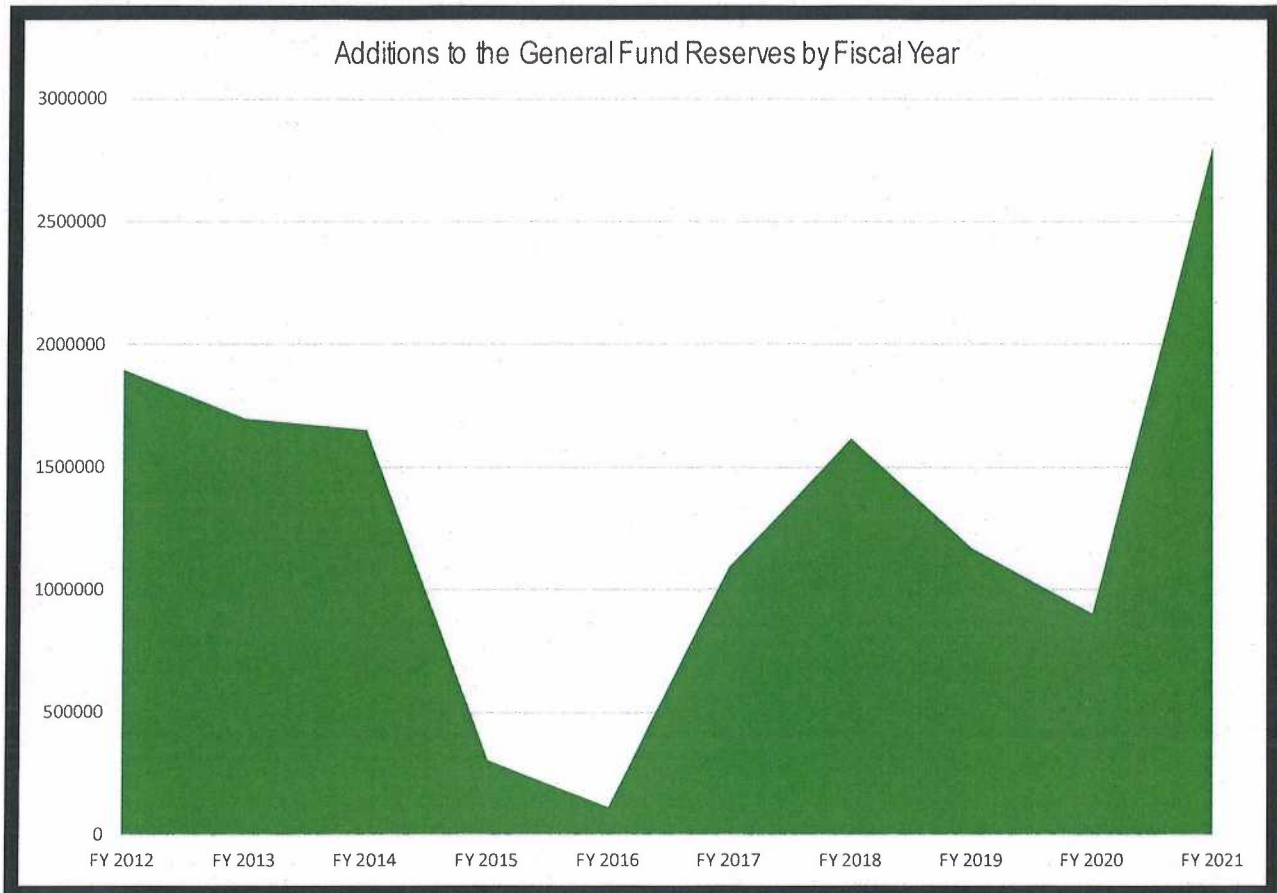
GENERAL FUND RESERVES

The Village has been fortunate to increase its General Fund reserves over the past 10 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, sound financial decisions, as well as a fiscally responsible Village Board and staff.

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 substantial expenditures or any significant reduction in revenues. As previously stated, the Village has been able to fund capital vehicles, equipment, and smaller capital projects without incurring long-term debt and paying interest.

Village of Channahon
Annual Budget Message
Fiscal Year Ended April 30, 2023

GENERAL FUND RESERVES, continued



The chart above represents the increase of fund balance on an annual basis as reported in the ACFR. While the chart demonstrates fluctuations each fiscal year, the fluctuations are all positive increases to the General Fund reserves. The additions to Village reserves were intended to help fund future capital expenditures and to be prepared for an unexpected major loss of revenues.

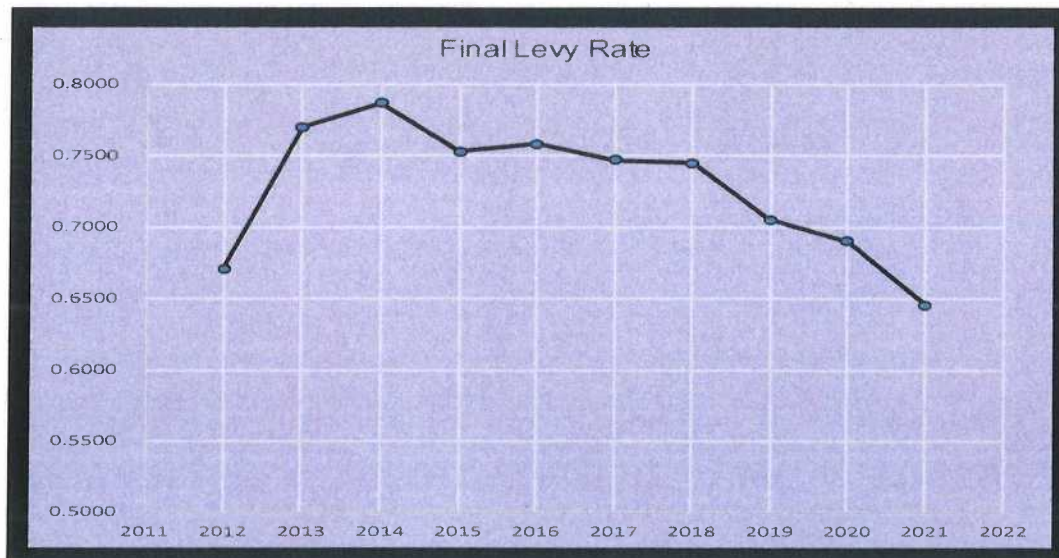
Village of Channahon
 Annual Budget Message
 Fiscal Year Ended April 30, 2023

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 6 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 2021 levy rate had not been released by either Will or Grundy Counties, however, the Village Board approved the 2021 property tax levy rate at an amount lower than the final property tax rate for levy year 2020.

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	389,616,076	399,254,692	0.7051	0.7049	(0.0254)	\$ 2,747,000
2020	2021	417,259,115	439,412,008	0.6902	0.6860	(0.0443)	\$ 2,880,000
2021	2022	468,240,569	*	0.6456			\$ 3,023,000

While the total levy dollars have increased over the years (less than 5% each year), the diversification of the tax base (residential and commercial) has changed drastically over the past 6 years.



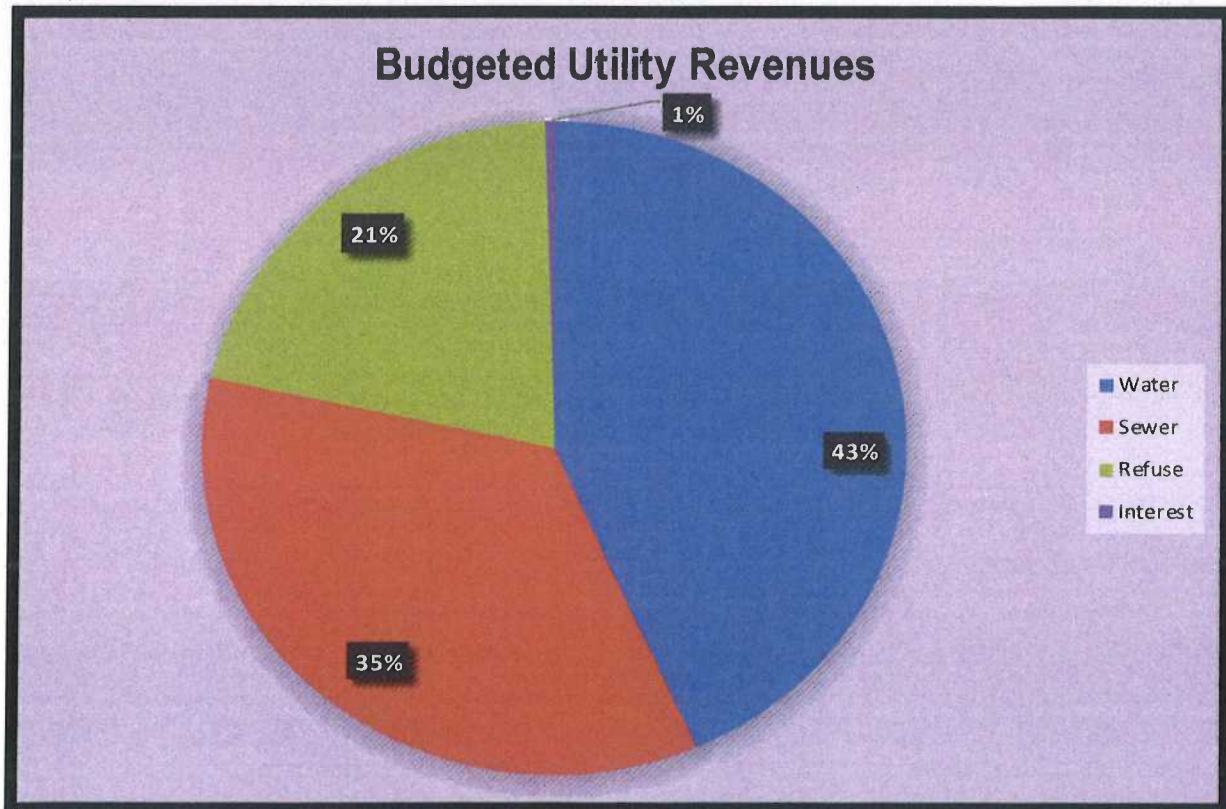
Village of Channahon
Annual Budget Message
Fiscal Year Ended April 30, 2023

UTILITY FUND

The fiscal year 2023 budget includes revenues resulting from water, sewer and refuse charges. Budgeted revenues for the utility fund are 15% higher than the previous fiscal year. A portion of the anticipated increase in revenues is from the Village Board approving a 5% increase in water rates effective May 1, 2022. During fiscal year 2022, the Village Board voted to join a water commission that will result in residents of Channahon receiving Lake Michigan water beginning around the year 2030. As a result of the Village being part of the newly formed water commission, there is also additional expenses included in the fiscal year 2023 budget.

In addition, the Village plans to begin construction on Well #7 to meet the growing demand for water planned at Ridge Road and Rt. 6, rehabilitation work on Tower #3, and other various utility infrastructure projects. In fiscal year 2022, the Village purchased a parcel of land on the far west side and will begin the planning of a waste water treatment plant in anticipation of future development.

The Utility fund will continue 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.

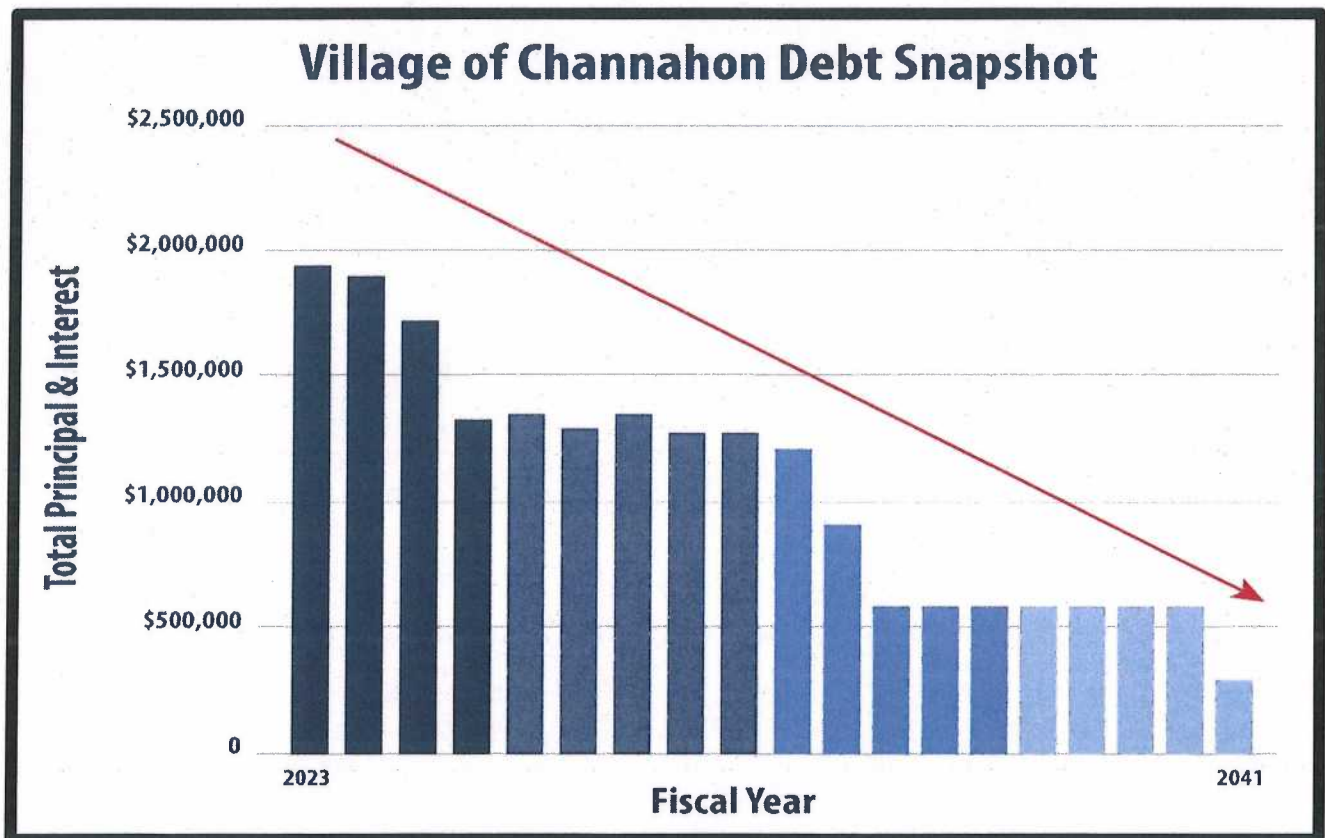


Village of Channahon
Annual Budget Message
Fiscal Year Ended April 30, 2023

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. Fiscal year 2023 is the first year that the General Fund will have no outstanding debt. 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. The Utility Fund will also incur a significant amount of debt in the near future as a result of joining the water commission. 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.

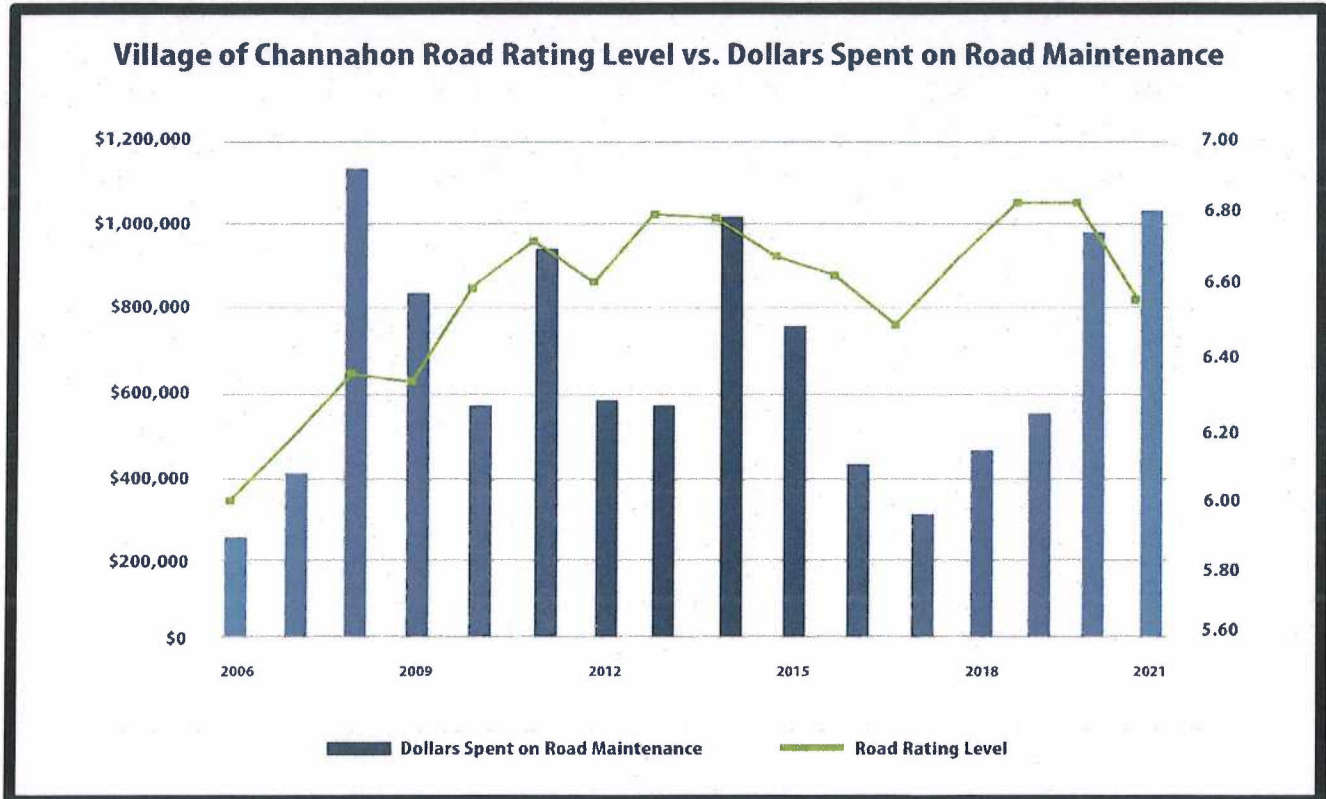


Village of Channahon
 Annual Budget Message
 Fiscal Year Ended April 30, 2023

ROAD PROGRAM

A total of \$1,400,000 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 and the road ratings are affected. The graph also demonstrates how the total expenses for the road maintenance program have fluctuated each year.



Village of Channahon
Annual Budget Message
Fiscal Year Ended April 30, 2023

ROAD PROGRAM, continued

The road rating history graph 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.

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 Board and staff's conservative financial objectives and vision for the future.

Village of Channahon
Description of Village Funds
Fiscal Year Ended April 30, 2023

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 two separate funds: Fund 01 and Fund 11. These two General Funds are combined for reporting purposes during the annual audit. The two 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.

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.

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 a specific development project. Since the fund was created, the various tax revenues and any expenses or reimbursements related to the development agreement were reported here. 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.

Special Revenue Funds, continued

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.

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).

Debt Service Fund, continued

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.

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.

Fiduciary Fund, continued

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 2022 - 2023

Fund No.	Fund Name	Fiscal Year 2023			Fund Type
		Total Revenues	Total Expenses	Increase/(Decrease) in Fund Balance	
01	General	12,797,737	10,521,600	2,276,137	General
02	IMRF & Social Security	861,546	779,150	82,396	Special Revenue
04	Audit	34,875	40,875	(6,000)	Special Revenue
05	Insurance	324,001	399,501	(75,500)	Special Revenue
11	Capital Improvement	1,388,759	3,604,100	(2,215,341)	General
14	Rebate	-	-	-	General
15	Capital Projects - Bluff Road & I55	660,100	344,020	316,080	Capital Projects
16	Development Repayment	250,000	250,000	-	Special Revenue
17	Recaptures Capital Projects	-	-	-	Capital Projects
20	TIF - Route 6 & I55	66,000	65,900	100	Special Revenue
21	Police Pension Fiduciary	1,873,927	749,000	1,124,927	Trust & Agency
22	Motor Fuel Tax	786,118	750,000	36,118	Special Revenue
23	School Resources	-	1,000	(1,000)	Special Revenue
24	Police Forfeiture	-	-	-	Special Revenue
25	TIF - Aux Sable	10,000,500	10,007,400	(6,900)	Capital Projects
26	MFT Bond	3,071,500	4,024,000	(952,500)	Special Revenue
29	Wescom Building	336,918	336,418	500	Debt Service
30	Utilities	5,139,850	4,659,359	480,491	Enterprise
31	Utility Capital	913,792	3,582,530	(2,668,738)	Enterprise

Governmental Funds			
General	14,186,496	14,125,700	60,796
Special Revenue	5,394,040	6,310,426	(916,386)
Capital Projects	10,660,600	10,351,420	309,180
Debt Service	336,918	336,418	500
	<u>30,578,054</u>	<u>31,123,964</u>	<u>(545,910)</u>

Enterprise Funds			
Utilities	5,139,850	4,659,359	480,491
Utilities Capital	913,792	3,582,530	(2,668,738)
	<u>6,053,642</u>	<u>8,241,889</u>	<u>(2,188,247)</u>

Trust & Agency Funds			
Police Pension Fiduciary	1,873,927	749,000	1,124,927

Village of Channahon

Summary of Budgeted Transfers by Fund

Budget Year 2022 - 2023

	Account No.	Account Description	(Expense) Transfer To	(Revenue) Transfer From
Revenue	01-50-386.000	From 30-70 & 30-71	-	99,342
Revenue	01-50-386.000	From Fund 26	-	700,000
Expense	01-50-599.000	To Fund 15	60,000	-
Revenue	16-50-386.000	From Fund 01 & 26	-	250,000
Revenue	11-55-386.000	From Fund 26	-	1,000,000
Revenue	15-50-386.000	From Fund 01	-	60,000
Expense	01-50-599.000	To Fund 16	55,000	-
Expense	26-80-599.000	To Fund 16	195,000	-
Expense	26-80-599.000	To Fund 01	700,000	-
Expense	26-80-599.000	To Fund 11	1,000,000	-
Expense	30-70-599.000	To Fund 01	49,671	-
Expense	30-71-599.000	To Fund 01	49,671	-
			<u>2,109,342</u>	<u>2,109,342</u>

Village of Channahon
 Summary of Budgeted Revenues/Expenses by Category
GENERAL FUND
 Budget Year 2022 - 2023

REVENUE SOURCE		Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Approved Budget	Fiscal Year 2023 Approved Budget
General Fund 01	Taxes	6,493,638	8,508,721	8,227,897	9,734,460
General Fund 01	Permits and Licenses	714,502	1,039,208	250,620	291,460
General Fund 01	Fees and Fines	396,520	341,514	330,320	350,400
General Fund 01	Intergovernmental	165,032	644,095	129,800	1,020,775
General Fund 01	Development	592,135	876,179	533,500	470,500
General Fund 01	Miscellaneous	346,296	318,344	104,300	130,800
General Fund 01	Transfers	707,300	707,220	842,946	799,342
Capital Improvement Fund 11	Taxes	168,045	148,249	142,300	142,500
Capital Improvement Fund 11	Miscellaneous	741,859	164,656	125,100	246,259
Capital Improvement Fund 11	Transfers	298,600	559,795	1,050,000	1,000,000
Rebate Fund 14	All Revenues	146,439	11,836	16,500	-
		<u>10,770,367</u>	<u>13,319,816</u>	<u>11,753,283</u>	<u>14,186,496</u>

EXPENDITURES		Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Approved Budget	Fiscal Year 2023 Approved Budget
General Fund 01	Salaries	4,323,073	4,391,356	4,778,958	5,184,620
General Fund 01	Related Payroll Costs	1,093,255	1,089,597	1,355,640	1,214,205
General Fund 01	Operating Costs	861,304	918,431	1,326,029	1,544,000
General Fund 01	Professional Services	637,968	1,002,663	873,475	886,400
General Fund 01	Repairs & Maintenance	309,828	269,332	458,895	600,275
General Fund 01	Miscellaneous	1,602,679	997,928	992,025	1,092,100
Capital Improvement Fund 11	Capital Expenditures	601,091	1,398,030	1,846,000	3,604,100
Rebate Fund 14	Debt Service	437,887	442,451	441,150	-
Rebate Fund 14	Miscellaneous	1,324	1,360	1,400	-
		<u>9,868,410</u>	<u>10,511,148</u>	<u>12,073,572</u>	<u>14,125,700</u>
Increase/(Decrease) in Fund Balance		901,958	2,808,667	(320,289)	60,796

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 2022 - 2023

Fund No.	Fund Description	Fiscal Year 2022 - 2023		Increase (Decrease) in Fund Balance
		Total Revenues	Total Expenses	
01	General	12,797,737	10,521,600	2,276,137
11	Capital Improvements	1,388,759	3,604,100	(2,215,341)
		<u>14,186,496</u>	<u>14,125,700</u>	<u>60,796</u>

Village of Channahon
 Budgeted Revenues by Fund
 General Fund 01
Taxes
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
01-50-301.000	Property Taxes (805)	850,814	839,700	800,000	833,000
01-50-301.050	Mobile Home Taxes	817	857	800	800
01-50-301.052	Property Taxes (Police Protection)	293,697	274,607	280,000	300,000
01-50-302.000	Road & Bridge	137,839	143,503	143,500	150,000
01-50-303.001	State Sales Tax	1,094,449	1,860,279	1,950,000	2,400,000
01-50-303.002	State Income Tax	1,235,384	1,631,563	1,400,000	1,800,000
01-50-303.004	State Use Tax	439,511	565,038	650,000	500,000
01-50-303.005	State Personal Property Tax	1,453	1,843	1,400	1,800
01-50-303.007	State Auto Rental Tax	5,891	3,056	3,200	4,000
01-50-303.010	State Gaming Revenue	118,150	84,348	90,000	200,000
01-50-303.012	State Excise Tax	117,903	106,235	96,000	90,000
01-50-303.015	State Cannabis Excise Tax	3,106	12,325	9,900	15,000
01-50-304.000	Property Taxes (TIF Surplus)	204,062	211,633	211,597	210,060
01-50-305.001	Village Sales Tax	814,559	1,455,618	1,450,000	2,000,000
01-50-305.002	Village Transfer Tax	308,035	380,728	265,000	300,000
01-50-305.012	Mobile Home Rental Tax	8,715	9,372	9,000	9,500
01-50-305.013	Hotel & Motel Tax	31,731	38,486	36,500	38,000
01-50-305.014	Village Gaming Terminal Fee	5,300	7,400	6,000	7,300
01-52-301.053	Property Taxes (Police Pension Fund)	822,222	882,130	825,000	875,000
	<i>Total Taxes</i>	<u>6,493,638</u>	<u>8,508,721</u>	<u>8,227,897</u>	<u>9,734,460</u>

Permits and Licenses
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
01-50-305.003	Liquor License	32,150	20,032	27,800	28,500
01-50-305.004	Business License	11,200	12,950	11,900	13,360
01-50-305.005	Vending Machine License	4,800	6,500	7,920	8,400
01-50-305.008	Solicitors Permits	200	200	200	200
01-50-305.016	Overweight Permits	29,565	55,480	30,000	24,000
01-50-305.017	Mobile Food Vendor Permits	500	425	300	900
01-50-305.018	UTV Permits	-	110	-	100
01-50-330.000	Building Permits	601,287	897,961	137,500	181,000
01-50-331.000	Contractor Registration	34,800	45,550	35,000	35,000
	<i>Total Permits and Licenses</i>	<u>714,502</u>	<u>1,039,208</u>	<u>250,620</u>	<u>291,460</u>

Village of Channahon
 Budgeted Revenues by Fund
 General Fund 01
Fees and Fines
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
01-50-303.011	Registration Fee - Police Department	1,120	920	800	900
01-50-310.000	Ameritech Franchise Fee	24,650	22,289	22,900	20,700
01-50-311.000	Cable TV Franchise Fee	199,708	195,750	189,000	207,200
01-50-320.000	Police Fines	42,059	33,732	29,880	30,000
01-50-320.002	Police Fines - Warrant Fee	700	770	500	1,000
01-50-320.004	City Attorney Fee	3,687	1,600	1,680	500
01-50-321.000	Police Training	16,637	10,896	11,500	15,000
01-50-323.000	Compliance Tickets	31,998	24,482	24,360	25,000
01-50-328.001	DUI/Law Enforcement	7,700	5,702	6,000	6,000
01-50-328.005	Impound Fees	19,665	18,700	18,000	18,000
01-50-330.001	Application & Site Development Fees	14,070	6,340	6,100	6,100
01-50-337.000	Franchise Gas Fee	20,975	9,683	10,000	12,000
01-50-373.000	Inspection Fee	13,551	10,650	9,600	8,000
<i>Total Fees and Fines</i>		<u>396,520</u>	<u>341,514</u>	<u>330,320</u>	<u>350,400</u>

Intergovernmental
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
01-50-316.000	EMA Revenue	5,305	8,200	5,000	7,000
01-50-322.000	School District Reimbursement	71,927	48,715	66,000	52,975
01-50-326.001	Security Details	7,918	29,831	34,000	25,000
01-50-329.010	American Rescue Plan Act Relief	-	-	-	899,800
01-50-341.000	Salt Sales to Township	24,881	11,079	15,000	10,000
01-50-343.000	Bike Path Revenue	8,696	4,150	4,200	4,000
01-50-350.004	State Signal Revenues	2,400	4,850	2,400	2,400
01-50-350.005	School Signal Revenues	1,200	1,300	1,200	1,200
01-50-391.000	Grants - Other	42,705	535,971	2,000	18,400
<i>Total Intergovernmental</i>		<u>165,032</u>	<u>644,095</u>	<u>129,800</u>	<u>1,020,775</u>

Village of Channahon
 Budgeted Revenues by Fund
 General Fund 01
Development
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
01-50-322.001	Legal Expense Reimbursement	35,791	58,588	45,000	30,000
01-50-322.005	Engineering Reimbursement	458,903	701,535	400,000	400,000
01-50-330.003	Plan Review - Public Works	78,190	97,117	70,000	40,000
01-50-330.004	Plan Review - Development	-	551	500	500
01-50-347.000	Tipping Fees	19,145	18,389	18,000	-
01-50-375.001	Village Inspection Reimbursements	107	-	-	-
	<i>Total Development</i>	<u>592,135</u>	<u>876,179</u>	<u>533,500</u>	<u>470,500</u>

Miscellaneous
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
01-50-305.010	Village Pet Tags	324	-	-	-
01-50-305.026	K9 Donations	200	-	-	-
01-50-305.027	Fingerprinting	476	331	500	500
01-50-312.000	Ameritech Lease	2,814	2,814	2,800	2,800
01-50-324.000	Insurance Reports	937	745	500	500
01-50-324.002	Property Damage Reimbursement	1,791	-	-	-
01-50-338.000	Tree Sales	4,148	7,703	-	7,500
01-50-338.001	Tree Preservation	-	202,875	-	-
01-50-339.000	Weed Control	3,271	4,876	3,500	4,000
01-50-380.000	Interest Income	318,861	80,247	80,000	70,000
01-50-383.000	State of the Village	-	-	-	2,500
01-50-385.000	Miscellaneous	7,409	21,300	10,000	17,000
01-50-386.000	Transfers from Other Funds	707,300	707,220	842,946	799,342
01-50-387.000	Sales of Equipment	424	-	5,000	1,000
01-50-390.000	Increase(Decrease) in Market Value	5,661	(2,551)	2,000	25,000
01-50-399.000	Over/Short Revenue	(20)	5	-	-
	<i>Total Miscellaneous</i>	<u>1,053,596</u>	<u>1,025,564</u>	<u>947,246</u>	<u>930,142</u>
Grand Total - General Fund Revenues		<u>9,415,424</u>	<u>12,435,281</u>	<u>10,419,383</u>	<u>12,797,737</u>

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
Salaries
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
01-50-400.001	Village President	20,173	20,560	19,700	19,700
01-50-400.002	Village Liquor Commissioner	720	720	720	720
01-50-401.001	Village Trustees	75,849	79,115	75,000	75,000
01-50-401.003	Village Clerk	8,988	9,418	9,375	9,700
01-50-405.001	Village Administrator	136,063	136,214	140,000	143,700
01-50-405.002	Administrative Assistant	74,784	74,325	74,500	74,500
01-50-405.005	Office Assistant	55,380	56,548	58,500	60,000
01-50-405.006	Office Assistant	42,537	44,845	48,000	50,900
01-50-408.002	Human Resources Manager	78,386	80,039	82,500	84,500
01-50-438.002	Internship	3,696	-	7,400	3,600
01-50-475.000	Overtime	4,794	1,519	3,500	2,500
01-51-425.000	Director of Development	108,164	110,445	113,500	116,500
01-51-426.000	Marketing & Communications Manager	47,578	57,000	59,000	60,400
01-51-427.001	Building Inspector	-	-	-	62,000
01-51-428.000	Planning & Zoning Board	2,750	3,010	3,800	3,500
01-51-429.000	Planner	30,179	31,560	37,100	35,000
01-51-430.000	Development Clerk	44,799	46,704	50,000	54,200
01-51-431.000	Chief Building Official	90,980	92,899	95,500	33,000
01-51-431.001	Chief Building Official	-	-	20,000	90,000
01-51-456.000	GIS/Info Systems Coordinator	-	-	-	70,000
01-51-459.001	Code Enforcement Officer	37,788	51,377	55,500	60,300
01-51-475.000	Overtime	1,687	1,132	2,000	3,000
01-52-415.000	Police Chief	124,777	127,408	131,000	134,400
01-52-415.100	Deputy Police Chief - 1	118,731	121,235	124,500	127,850
01-52-415.200	Deputy Police Chief - 2	114,529	116,944	120,000	123,300
01-52-416.001	Sergeant - 1	111,280	97,100	103,500	110,700
01-52-416.002	Sergeant - 2	106,816	97,760	103,500	110,700
01-52-416.003	Sergeant - 3	107,895	115,783	118,000	120,900
01-52-416.004	Sergeant - 4	107,811	119,520	99,000	110,700
01-52-416.005	Sergeant - 5	95,228	101,988	113,000	120,900
01-52-417.001	Investigator Stipend	1,820	2,605	2,600	2,650
01-52-417.002	K9 Officer Stipend	2,745	2,738	2,800	2,800
01-52-418.001	Patrol Officer - 1	65,669	70,155	78,000	83,600
01-52-418.002	Patrol Officer - 2	84,783	68,028	68,500	73,300
01-52-418.003	Patrol Officer - 3	85,498	88,782	89,000	67,100
01-52-418.004	Patrol Officer - 4	67,096	73,581	78,000	83,600
01-52-418.005	Patrol Officer - 5	83,973	86,780	89,000	91,300
01-52-418.006	Patrol Officer - 6	58,263	41,516	65,500	70,100
01-52-418.007	Patrol Officer - 7	67,775	71,990	78,000	83,600
01-52-418.008	Patrol Officer - 8	84,944	86,901	89,000	91,300
01-52-418.009	Patrol Officer - 9	61,325	68,489	75,000	80,000
01-52-418.010	Patrol Officer - 10	84,124	86,764	89,000	91,300
01-52-418.011	Patrol Officer - 11	85,128	87,896	89,000	91,300

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
Salaries, continued
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
01-52-418.012	Patrol Officer - 12	87,479	87,928	89,000	91,300
01-52-418.013	Patrol Officer - 13	82,515	88,113	89,000	-
01-52-418.014	Patrol Officer - 14	84,867	59,125	65,000	70,100
01-52-418.015	Patrol Officer - 15	46,818	61,802	68,500	70,100
01-52-418.016	Patrol Officer - 16	46,428	65,244	68,500	73,300
01-52-418.017	Patrol Officer - 17	56,525	35,161	65,500	67,100
01-52-418.018	Patrol Officer - 18	62,267	53,879	68,500	73,300
01-52-418.019	Patrol Officer - 19	59,250	65,901	68,500	73,300
01-52-418.020	Patrol Officer - 20	-	-	-	67,100
01-52-419.000	Police Executive Assistant	-	-	60,000	-
01-52-419.002	Records Administrator	-	-	-	62,300
01-52-420.000	Police Records Clerk I	46,599	50,099	-	45,000
01-52-422.000	Police Records Clerk II	55,274	56,548	58,500	60,000
01-52-423.003	Odor Network Director/CSO	8,438	11,738	16,100	16,100
01-52-470.000	Officer in Charge	4,900	3,592	5,000	5,000
01-52-471.000	Field Training Officer	4,601	1,819	4,000	4,000
01-52-475.000	Overtime	204,410	189,301	231,600	234,000
01-53-435.001	Public Works Director - Engineer	46,541	47,941	48,167	48,000
01-53-435.002	Assistant Public Works Director - Engineer	-	-	-	38,500
01-53-436.000	Assistant Public Works - Streets	17,896	19,107	19,667	21,500
01-53-437.001	Laborer - 1	43,616	47,165	49,500	52,200
01-53-437.002	Laborer - 2	53,324	54,449	56,250	57,450
01-53-437.003	Laborer - 3	53,324	54,449	56,250	57,450
01-53-437.004	Laborer - 4	53,121	54,657	56,250	57,500
01-53-437.005	Laborer - 5	53,121	46,553	56,250	49,000
01-53-437.006	Laborer - 6	47,167	28,315	56,250	49,000
01-53-437.009	Laborer - 9	26,683	17,451	-	-
01-53-437.011	Laborer - 11	-	-	46,350	49,000
01-53-438.000	Part Time Public Works	17,169	18,314	20,280	21,600
01-53-440.000	Engineering Project Manager	35,100	35,196	35,333	35,400
01-53-440.001	Engineering Technician	18,545	21,589	22,233	22,800
01-53-441.000	Building Maintenance Lab - 1	47,726	49,346	52,500	56,200
01-53-442.000	Public Works Superintendent	28,928	31,160	31,833	32,600
01-53-445.000	Foreman	27,083	27,907	43,000	44,200
01-53-445.001	Foreman	13,888	22,842	36,750	38,900
01-53-451.000	Public Works Assistant	14,514	15,443	16,500	17,500
01-53-473.000	Pager Pay	11,970	9,623	12,000	10,000
01-53-475.000	Overtime	38,475	66,362	66,500	45,000
01-54-421.000	Police Board	195	390	800	800
01-56-408.001	Finance Director	111,475	118,330	121,500	124,800
01-56-408.003	Assistant Finance Director	-	-	-	95,000
01-56-408.005	Accountant	61,047	64,360	68,500	72,600

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
 Salaries, continued
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
01-56-460.000	Accounting Clerk I	42,409	44,709	48,000	50,900
01-56-475.000	Overtime	-	1,297	3,000	3,500
01-57-410.000	ESDA Coordinator	23,883	32,758	36,100	37,100
<i>Total Salaries</i>		4,323,073	4,391,356	4,778,958	5,184,620

Related Payroll Costs
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
01-50-501.001	Hospitalization Coverage	47,982	50,916	62,000	55,000
01-50-501.002	Dental Coverage	4,345	3,147	3,500	3,000
01-50-501.003	Life Insurance Coverage	1,584	538	1,500	1,000
01-50-501.004	Vision Care	1,530	502	500	500
01-50-501.011	Hospitalization - Union	88,800	55,776	63,600	62,640
01-50-501.012	Health Savings Account	179	153	200	100
01-50-505.000	Unemployment Insurance	773	552	700	700
01-50-513.000	Professional Development	1,302	1,252	1,750	2,300
01-50-513.001	Tuition Reimbursement	-	-	10,000	10,000
01-51-501.001	Hospitalization Coverage	19,359	29,129	36,000	32,000
01-51-501.002	Dental Coverage	3,118	2,588	2,600	2,800
01-51-501.003	Life Insurance Coverage	788	469	1,000	1,000
01-51-501.004	Vision Care	650	498	800	1,000
01-51-501.011	Hospitalization - Union	34,691	46,176	52,800	51,840
01-51-501.012	Health Savings Account	60	77	100	100
01-51-505.000	Unemployment Insurance	610	643	200	700
01-51-513.000	Professional Development	799	1,164	5,125	2,625
01-52-501.001	Hospitalization Coverage	420,614	433,853	499,000	450,000
01-52-501.002	Dental Coverage	24,430	23,839	24,000	24,000
01-52-501.003	Life Insurance Coverage	5,598	2,986	6,700	6,300
01-52-501.004	Vision Care	6,592	2,589	2,800	3,000
01-52-501.011	Hospitalization - Union	158,630	173,616	190,200	176,580
01-52-501.012	Health Savings Account	426	229	300	300
01-52-505.000	Unemployment Insurance	2,499	3,557	2,500	4,000
01-52-513.000	Professional Development	-	-	8,600	8,600
01-53-501.001	Hospitalization Coverage	37,972	30,059	98,500	32,000
01-53-501.002	Dental Coverage	1,998	1,634	4,800	2,000
01-53-501.003	Life Insurance Coverage	1,453	792	1,850	1,500
01-53-501.004	Vision Care	2,727	912	600	1,000
01-53-501.011	Hospitalization - Union	217,074	181,960	205,500	218,250
01-53-501.012	Health Savings Account	188	229	300	300

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
Related Payroll Costs, continued
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
01-53-505.000	Unemployment Insurance	1,097	1,171	1,200	1,200
01-53-513.000	Professional Development	4,864	611	8,290	8,390
01-54-513.000	Professional Development	525	-	1,000	2,000
01-56-501.001	Hospitalization Coverage	-	(148)	-	-
01-56-501.002	Dental Coverage	-	1,233	1,400	2,000
01-56-501.003	Life Insurance Coverage	-	271	700	1,000
01-56-501.004	Vision Care	-	332	600	500
01-56-501.011	Hospitalization - Union	-	34,290	42,000	30,780
01-56-501.012	Health Savings Account	-	77	100	100
01-56-505.000	Unemployment Insurance	-	325	50	500
01-56-513.000	Professional Development	-	366	2,275	2,500
01-57-505.000	Unemployment Insurance	-	73	-	100
01-57-513.000	Professional Development	-	1,160	10,000	10,000
<i>Total Related Payroll Costs</i>		<u>1,093,255</u>	<u>1,089,597</u>	<u>1,355,640</u>	<u>1,214,205</u>

Operating Costs
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
01-50-502.000	Medical Testing	324	-	500	500
01-50-506.000	Uniforms	596	-	500	500
01-50-512.008	Bank Service Fees	995	4,286	1,000	9,000
01-50-514.000	Telephone	23,565	28,435	27,000	31,000
01-50-516.000	Gas	5,408	7,145	5,000	8,000
01-50-525.000	Postage	2,867	3,239	4,800	3,000
01-50-526.000	Dues & Subscriptions	22,414	21,326	23,200	23,400
01-50-527.000	Printing	1,076	724	1,100	1,000
01-50-528.000	Publishing	1,208	104	500	500
01-50-529.000	Supplies	9,707	10,100	9,500	13,500
01-50-542.000	Fuel	19	-	-	-
01-50-551.000	Office Furniture	5,340	-	5,000	5,000
01-50-565.000	Meetings	1,490	55	1,500	1,500
01-50-566.000	Travel	2,920	-	5,200	5,300
01-50-567.000	Insurance - General Liability	532	407	450	500
01-50-567.005	Cyber Insurance	4,280	4,803	5,000	11,000
01-50-569.000	Equipment Lease	17,258	19,107	19,900	25,600
01-50-584.054	Village President - Travel	-	-	4,000	3,000
01-50-584.055	Village President - Meetings	1,121	-	7,500	8,500
01-51-502.000	Medical Testing	342	-	500	500
01-51-506.000	Uniforms	1,037	727	1,200	2,500
01-51-514.000	Telephone	2,464	2,236	3,600	4,500

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
 Operating Costs, continued
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
01-51-514.003	Fleet Monitoring - GPS Internet	-	-	700	700
01-51-525.000	Postage	1,372	1,747	2,000	2,000
01-51-526.000	Dues & Subscriptions	450	340	1,225	1,385
01-51-527.000	Printing	755	3,002	2,000	2,000
01-51-528.000	Publishing	1,433	1,794	1,200	1,500
01-51-529.000	Supplies	958	507	1,000	1,000
01-51-536.001	Computers and Technology	59,161	64,654	89,500	111,750
01-51-542.000	Fuel	2,517	2,189	3,000	6,000
01-51-550.000	Equipment	60	200	500	500
01-51-551.000	Office Furniture	824	218	1,000	1,000
01-51-565.000	Meetings	1,961	-	2,500	2,500
01-51-566.000	Travel	2,579	-	2,750	2,750
01-51-566.001	Marketing	5,305	10,625	24,725	17,400
01-51-566.002	Public Image Enhancements	-	-	50,000	165,700
01-51-570.000	60th Anniversary	-	9,745	50,000	-
01-52-502.000	Medical Testing	2,232	4,579	4,700	4,900
01-52-506.000	Uniforms	28,067	30,424	41,200	54,000
01-52-507.000	Training	12,917	28,188	39,785	46,450
01-52-508.000	Police Testing	2,687	1,793	3,500	4,000
01-52-509.001	Background Checks	-	-	1,000	1,000
01-52-509.008	Warrant Expense	3,369	3,538	4,000	4,200
01-52-509.009	Fingerprinting	-	1,000	-	-
01-52-514.000	Telephone	14,916	17,288	23,800	23,800
01-52-514.003	Fleet Monitoring - GPS Internet	1,259	1,802	2,000	2,000
01-52-515.000	Electric	499	33	-	-
01-52-516.000	Gas	349	26	-	-
01-52-521.000	Wescom Dispatch Services	188,464	184,173	193,634	198,000
01-52-525.000	Postage	700	825	1,600	1,600
01-52-526.000	Dues & Subscriptions	24,929	24,269	46,330	52,600
01-52-527.000	Printing	1,074	1,143	1,500	1,500
01-52-528.000	Publishing	-	1,147	1,500	2,000
01-52-529.000	Supplies	7,930	4,493	10,450	11,150
01-52-539.002	Range Supplies	2,111	974	1,950	2,250
01-52-539.003	Range Ammunition	5,898	6,768	17,650	16,000
01-52-542.000	Fuel	39,605	36,373	50,000	65,000
01-52-550.000	Equipment	8,764	15,531	41,860	4,100
01-52-551.000	Office Furniture	142	100	-	-
01-52-560.000	Police Community Relations	1,377	-	4,500	4,500
01-52-565.000	Meetings	1,468	475	1,900	2,200
01-52-566.000	Travel	5,615	971	22,265	21,990
01-52-588.000	Kennel Expense	540	353	1,500	1,500
01-52-610.000	Police Equipment	57,334	68,459	24,700	40,100
01-53-502.000	Medical Testing	864	1,956	1,000	1,000
01-53-506.000	Uniforms	4,446	7,407	11,250	11,625

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
Operating Costs, continued
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
01-53-514.000	Telephone	6,094	6,663	6,600	6,600
01-53-514.003	Fleet Monitoring - GPS Internet	1,118	2,607	2,800	2,750
01-53-516.000	Gas	2,724	1,122	4,500	4,500
01-53-525.000	Postage	350	450	875	1,400
01-53-526.000	Dues & Subscriptions	5,686	4,654	6,875	6,875
01-53-526.001	NPDES Permits	1,000	1,000	1,250	1,250
01-53-527.000	Printing	26	10	200	200
01-53-528.000	Publishing	1,189	12	1,200	1,200
01-53-529.000	Supplies	2,694	2,819	4,625	5,075
01-53-540.000	Signs	11,348	5,819	14,400	11,900
01-53-540.001	Adopt A Spot Signs	-	-	200	200
01-53-542.000	Fuel	26,482	29,631	33,000	60,000
01-53-544.000	Street Lighting	78,387	84,703	82,000	90,000
01-53-546.000	Salt Purchases	106,428	110,359	155,000	155,000
01-53-550.000	Equipment	2,193	-	1,000	35,550
01-53-551.000	Office Furniture	392	334	250	250
01-53-552.000	Tools	1,867	227	3,420	3,450
01-53-561.000	Rentals	2,208	1,543	7,500	7,500
01-53-565.000	Meetings	127	122	250	250
01-53-586.000	Tree & Weed Control	616	5,845	6,990	17,000
01-53-586.003	Mosquito Abatement	-	-	4,000	12,000
01-54-526.000	Dues & Subscriptions	375	375	400	400
01-54-566.000	Travel	-	-	500	1,000
01-56-502.000	Medical Testing	-	162	200	200
01-56-514.000	Telephone	76	427	550	500
01-56-525.000	Postage	346	1,087	1,000	1,200
01-56-526.000	Dues & Subscriptions	90	480	700	700
01-56-527.000	Printing	244	442	500	500
01-56-528.000	Publishing	83	1,222	2,000	1,500
01-56-529.000	Supplies	514	952	1,500	1,500
01-56-551.000	Office Furniture	-	505	3,000	3,000
01-56-565.000	Meetings	56	46	100	300
01-56-566.000	Travel	-	-	2,400	2,500
01-56-567.000	Insurance - General Liability	-	125	150	200
01-57-506.000	Uniforms	75	1,652	2,000	6,500
01-57-514.000	Telephone	187	1,010	1,200	1,200
01-57-525.000	Postage	-	8	200	200
01-57-526.000	Dues & Subscriptions	-	195	300	900
01-57-527.000	Printing	-	394	500	1,000
01-57-529.000	Supplies	941	3,411	10,300	8,500
01-57-542.000	Fuel	-	139	1,000	3,900
01-57-550.000	Equipment	7,495	5,368	35,530	10,000

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
Operating Costs, Continued
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
01-57-552.000	Tools	-	556	4,700	6,900
01-57-565.000	Meetings	-	151	5,240	13,000
01-57-566.000	Travel	-	-	1,500	2,500
01-57-573.001	Disaster Plan	-	-	1,000	1,000
<i>Total Operating Costs</i>		<u>861,304</u>	<u>918,431</u>	<u>1,326,029</u>	<u>1,544,000</u>

Professional Services
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
01-50-511.000	Legal Fees	53,910	116,167	85,000	85,000
01-50-511.004	Legal Fees - Collective Bargaining	3,851	2,018	25,000	25,000
01-50-511.006	Reimbursed Legal Fees	5,145	13,616	10,000	30,000
01-50-512.000	Other Professional Fees	9,783	10,188	87,500	47,500
01-50-580.000	Ordinance Codification	5,121	6,906	5,500	7,000
01-50-582.001	Economic Development	10,000	10,000	10,000	10,000
01-51-511.000	Legal Fees	9,192	3,908	14,000	14,000
01-51-512.000	Other Professional Fees	25,334	24,524	32,500	72,500
01-51-512.001	Planning	-	-	61,000	5,000
01-51-512.005	Town Center Planning Fees	-	-	-	50,000
01-51-512.007	Outside Inspections	28,900	29,550	32,000	32,000
01-52-511.000	Legal Fees	32,876	36,594	40,000	50,000
01-52-511.004	Legal Fees - Collective Bargaining	5,265	22,488	10,000	10,000
01-52-512.000	Other Professional Fees	3,594	10,715	17,700	22,200
01-53-510.000	Engineering Fees	7,743	13,387	33,000	18,000
01-53-510.001	Reimbursed Engineering Fees	433,593	701,356	400,000	400,000
01-53-511.000	Legal Fees	3,413	536	1,500	1,500
01-53-512.000	Other Professional Fees	-	-	2,000	2,000
01-54-511.000	Legal Fees	-	-	500	500
01-56-512.000	Other Professional Fees	250	710	6,275	4,200
<i>Total Professional Services</i>		<u>637,968</u>	<u>1,002,663</u>	<u>873,475</u>	<u>886,400</u>

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
Repairs and Maintenance
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
01-50-535.000	Building Maintenance	91,003	55,609	75,200	101,100
01-50-536.000	Equipment Maintenance	1,405	305	2,000	2,000
01-50-537.000	Vehicle Maintenance	10	-	500	500
01-51-537.000	Vehicle Maintenance	111	-	1,000	1,750
01-52-535.000	Building Maintenance	414	38	2,500	2,500
01-52-536.000	Equipment Maintenance	5,397	8,471	6,700	7,800
01-52-537.000	Vehicle Maintenance	27,386	25,445	31,300	29,500
01-52-539.001	Range Maintenance	-	-	500	500
01-52-539.004	Range Facilities Maintenance	-	-	1,250	3,000
01-53-535.000	Building Maintenance	1,619	1,722	17,950	18,350
01-53-536.000	Equipment Maintenance	23,703	28,590	66,025	78,700
01-53-537.000	Vehicle Maintenance	34,928	49,824	54,720	70,225
01-53-538.000	Streets Maintenance	104,936	82,104	117,800	192,800
01-53-539.000	Restoration Maintenance	218	15,153	58,900	58,900
01-53-585.002	Bike Path Maintenance	18,699	311	13,650	12,250
01-57-536.000	Equipment Maintenance	-	-	800	550
01-57-537.000	Vehicle Maintenance	-	1,759	8,100	19,850
<i>Total Repairs and Maintenance</i>		<u>309,828</u>	<u>269,332</u>	<u>458,895</u>	<u>600,275</u>

Miscellaneous

Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
01-50-512.009	Transportation Fees	2,778	751	3,600	2,000
01-50-512.016	TIF #3 Establishment	-	-	-	20,000
01-50-571.000	Community Events Council	2,840	3,685	7,000	7,000
01-50-573.000	ESDA	907	-	-	-
01-50-584.000	Trustee Contingency	1,140	-	3,600	3,600
01-50-584.050	Village President Contingency	1,176	(104)	3,000	5,000
01-50-597.000	Miscellaneous	1,310	1,341	2,000	2,000
01-50-597.001	Bad Debt Expense - Lawn Mowing	1,086	-	2,500	2,000
01-50-597.002	Bad Debt Expense - Liens, Other	-	-	1,000	1,000
01-50-598.000	Contingency	100	265	500	1,000
01-50-599.000	Transfers to Other Funds	133,376	76,126	85,000	115,000
01-50-599.002	Interfund Transfers	625,000	-	-	-
01-50-602.000	Village Computer System	-	10,645	-	-
01-51-532.001	Tree Preservation	-	1,380	40,000	20,000
01-51-586.001	Weed Control	1,961	3,476	5,000	4,500

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
Miscellaneous, continued
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
01-51-586.002	Lien Charges	-	-	500	500
01-51-597.000	Miscellaneous	-	-	500	500
01-51-598.000	Contingency	-	450	1,000	1,000
01-52-505.026	K9 Unit	295	402	1,325	1,000
01-52-597.000	Miscellaneous	549	706	1,000	1,000
01-52-598.000	Contingency	-	85	5,000	5,000
01-52-599.004	Transfer of Police Pension Withholding	822,222	882,130	825,000	875,000
01-53-532.000	Trees	7,505	16,590	-	20,000
01-53-563.002	Miscellaneous Testing	-	-	2,500	2,500
01-53-598.000	Contingency	432	-	2,000	2,000
01-56-597.000	Miscellaneous	-	-	-	500
	<i>Total Miscellaneous</i>	<u>1,602,679</u>	<u>997,928</u>	<u>992,025</u>	<u>1,092,100</u>
	Grand Total - General Fund Expenses	<u>8,828,108</u>	<u>8,669,307</u>	<u>9,785,022</u>	<u>10,521,600</u>

Village of Channahon
 Budget Detail
 Budgeted Revenues by Fund
General Capital Improvement Fund 11
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
11-50-303.012	State - Excise Tax	78,602	70,823	64,000	60,000
11-50-385.000	Miscellaneous	50,000	-	-	-
11-50-386.002	Interfund Transfer	625,000	-	-	-
11-50-387.001	Sale of Asset	-	14,958	-	-
11-51-307.000	Dedicated State Sales Taxes	47,897	32,385	32,400	35,000
11-51-307.001	Dedicated Village Sales Taxes	28,760	32,360	32,400	35,000
11-51-308.000	Dedicated Village Fuel Taxes	12,786	12,681	13,500	12,500
11-52-328.003	Police Vehicle	1,720	320	500	100
11-52-328.004	Electronic Citation Fee	2,441	3,570	2,500	2,500
11-52-353.007	Wescom Fee	5,000	5,000	5,000	5,000
11-53-329.014	ITEP Grant	-	-	117,000	-
11-53-353.000	Federal Road Grants	53,230	69,648	-	-
11-53-353.008	ITEP Grant Revenue	4,337	71,131	-	238,559
11-55-380.000	Interest Income	131	30	100	100
11-55-386.000	Transfers from Other Funds	298,600	559,795	1,050,000	1,000,000
	<i>Total Revenues</i>	<u>1,208,504</u>	<u>872,699</u>	<u>1,317,400</u>	<u>1,388,759</u>
11-51-617.000	Development Vehicle	25,791	-	-	30,000
11-51-632.000	Capital Projects	11,768	-	-	-
11-52-611.000	Police Vehicles	97,633	139,786	135,000	190,000
11-52-632.000	Capital Projects	-	-	-	50,000
11-53-510.000	Engineering Fees	-	7,258	100,000	200,000
11-53-630.000	Capital Equipment	83,265	269,988	67,000	-
11-53-631.000	Capital Vehicles	-	215,270	490,000	1,118,000
11-53-632.000	Capital Projects	361,591	613,163	507,000	565,000
11-53-632.002	Bridge Street Muktiuse Path ITEP #2	-	151,726	200,000	699,100
11-53-632.003	Bike Paths	-	-	300,000	701,000
11-53-633.000	Land Acquisition	-	-	-	39,000
11-53-633.001	Land Acquisition - Bridge Street	21,044	-	10,000	12,000
11-57-631.000	Capital Vehicles	-	840	37,000	-
	<i>Total Expenses</i>	<u>601,091</u>	<u>1,398,030</u>	<u>1,846,000</u>	<u>3,604,100</u>

Village of Channahon
 Budget Detail
 Budgeted Revenues by Fund
Rebate Fund 14
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
14-50-380.000	Interest Income	46,440	14,387	15,000	-
14-50-385.000	Miscellaneous	94,338	-	-	-
14-50-390.000	Increase/(Decrease) in Market Value	5,661	(2,551)	1,500	-
	<i>Total Revenues</i>	<u>146,439</u>	<u>11,836</u>	<u>16,500</u>	<u>-</u>
14-50-512.008	Bank Service Fees	1,324	1,360	1,400	-
14-55-671.000	Bond Payments	393,750	408,750	423,750	-
14-55-672.000	Bond Interest	43,735	33,300	16,950	-
14-55-673.000	Bond Fiscal Agent Fees	401	401	450	-
	<i>Total Expenses</i>	<u>439,210</u>	<u>443,811</u>	<u>442,550</u>	<u>-</u>

Village of Channahon

Special Revenue Funds

Summary of Budgeted Revenues/Expenses

Budget Year 2022 - 2023

Fund No.	Fund Description	Fiscal Year 2022 - 2023		Increase (Decrease) in Fund Balance
		Total Revenues	Total Expenses	
02	IMRF & Social Security	861,546	779,150	82,396
04	Audit	34,875	40,875	(6,000)
05	Insurance	324,001	399,501	(75,500)
16	Development Repayment	250,000	250,000	-
20	Capital Projects - TIF I55 & Rt 6	66,000	65,900	100
22	Motor Fuel Tax	786,118	750,000	36,118
23	School Resources	-	1,000	(1,000)
24	Police Forfeiture	-	-	-
26	Motor Fuel Tax Bond	3,071,500	4,024,000	(952,500)

Village of Channahon
 Budget Detail
IMRF & Social Security
 Budgeted Revenues/Expenses - Special Revenue Funds
 Budget Year 2022 - 2023

Fund 02 - IMRF & Social Security

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
02-50-301.001	Property Taxes (IMRF)	355,558	396,552	420,000	460,000
02-50-301.003	Property Taxes (Social Security)	147,117	178,445	230,000	275,000
02-50-304.000	Property Taxes (TIF Surplus)	84,924	109,206	109,186	126,496
02-50-380.000	Interest Income	5,003	50	500	50
	<i>Total Revenues</i>	<u>592,601</u>	<u>684,252</u>	<u>759,686</u>	<u>861,546</u>
02-50-502.001	FICA	44,771	30,375	32,000	32,500
02-50-502.002	Medicare	10,471	7,104	7,500	8,000
02-50-503.000	IMRF	118,327	78,252	78,000	77,000
02-51-502.001	FICA	22,555	24,104	25,500	27,000
02-51-502.002	Medicare	5,275	5,637	6,000	6,500
02-51-503.000	IMRF	65,546	73,626	74,500	75,000
02-52-502.001	FICA	6,776	7,279	8,500	9,500
02-52-502.002	Medicare	36,565	36,506	36,000	37,500
02-52-503.000	IMRF	19,991	22,353	21,000	22,500
02-53-502.001	FICA	40,516	39,814	43,000	43,000
02-53-502.002	Medicare	9,495	9,359	10,000	10,000
02-53-503.000	IMRF	116,304	119,032	126,000	120,750
02-54-502.001	FICA	12	24	100	100
02-54-502.002	Medicare	3	6	100	100
02-56-502.001	FICA	-	13,900	15,000	16,000
02-56-502.002	Medicare	-	3,251	4,000	3,500
02-56-503.000	IMRF	-	42,890	44,000	40,500
02-57-502.001	FICA	-	2,031	2,500	3,000
02-57-502.002	Medicare	-	475	600	600
02-57-503.000	IMRF	-	6,179	6,700	6,750
02-70-502.001	FICA	21,929	28,334	29,000	30,000
02-70-502.002	Medicare	5,149	6,675	7,000	6,900
02-70-503.000	IMRF	65,486	87,673	83,500	85,650
02-71-502.001	FICA	21,688	26,274	27,000	27,000
02-71-502.002	Medicare	5,092	6,192	6,500	6,300
02-71-503.000	IMRF	65,498	81,769	78,000	79,500
02-72-502.001	FICA	721	700	1,000	1,000
02-72-502.002	Medicare	169	164	500	300
02-72-503.000	IMRF	2,137	2,119	2,800	2,700
	<i>Total Expenses</i>	<u>684,478</u>	<u>762,097</u>	<u>776,300</u>	<u>779,150</u>
	<i>Increase/(Decrease) in Fund Balance</i>	<u>(91,877)</u>	<u>(77,844)</u>	<u>(16,614)</u>	<u>82,396</u>

Village of Channahon

Budget Detail

Audit

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2022 - 2023

Fund 04 - Audit					
Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
04-50-301.000	Property Taxes (805)	20,105	9,911	25,000	30,000
04-50-304.000	Property Taxes (TIF Surplus)	3,400	1,886	1,862	4,875
04-50-380.000	Interest Income	394	17	50	-
	<i>Total Revenues</i>	<u>23,899</u>	<u>11,813</u>	<u>26,912</u>	<u>34,875</u>
04-50-520.000	Audit Services	44,365	32,167	40,875	40,875
	<i>Total Expenses</i>	<u>44,365</u>	<u>32,167</u>	<u>40,875</u>	<u>40,875</u>
	Increase/(Decrease) in Fund Balance	<u>(20,466)</u>	<u>(20,353)</u>	<u>(13,963)</u>	<u>(6,000)</u>

Village of Channahon

Budget Detail

Insurance

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2022 - 2023

Fund 05 - Insurance					
Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
05-50-301.000	Property Taxes (805)	301,604	282,540	300,000	250,000
05-50-304.000	Property Taxes (TIF Surplus)	50,955	53,664	53,636	58,400
05-50-324.002	Property Damage Reimbursement	9,858	14,974	-	-
05-50-329.011	Safety Grant	23,412	22,417	21,356	15,501
05-50-380.000	Interest Income	1,068	95	100	100
05-50-385.000	Miscellaneous	-	38,388	-	-
	<i>Total Revenues</i>	<u>386,897</u>	<u>412,078</u>	<u>375,092</u>	<u>324,001</u>
05-50-567.000	Insurance - General Liability	108,066	163,192	210,000	180,000
05-50-567.001	Insurance - Worker's Comp	159,944	166,079	215,000	194,000
05-50-567.002	Insurance - Claims	-	2,897	5,000	5,000
05-50-567.003	Safety Grant Expense	23,412	22,417	21,356	15,501
05-50-597.002	Bad Debt Expense - Liens, Other/Misc.	14,588	-	5,000	5,000
	<i>Total Expenses</i>	<u>306,010</u>	<u>354,585</u>	<u>456,356</u>	<u>399,501</u>
	Increase/(Decrease) in Fund Balance	<u>80,886</u>	<u>57,493</u>	<u>(81,264)</u>	<u>(75,500)</u>

Village of Channahon

Budget Detail

Development Repayment

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2022 - 2023

Fund 16 - Development Repayment
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Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
16-50-380.000	Interest	1,155	-	-	-
16-50-386.000	Transfer from Other Funds	566,018	715,041	345,000	250,000
	<i>Total Revenues</i>	<u>567,173</u>	<u>715,041</u>	<u>345,000</u>	<u>250,000</u>
16-50-595.030	Thornton's Development Repayment	566,018	297,567	-	-
16-50-595.031	Speedway Development Repayment	-	338,236	345,000	250,000
16-50-595.032	Love's Development Repayment	-	79,238	-	-
	<i>Total Expenses</i>	<u>566,018</u>	<u>715,041</u>	<u>345,000</u>	<u>250,000</u>
	Increase/(Decrease) in Fund Balance	<u>1,155</u>	<u>-</u>	<u>-</u>	<u>-</u>

Village of Channahon
 Budget Detail
TIF I55 & Rt 6
 Budgeted Revenues/Expenses - Special Revenue Funds
 Budget Year 2022 - 2023

Fund 20 - TIF I55 & Rt 6					
Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
20-50-301.000	Property Taxes	66,569	66,246	66,000	66,000
20-50-380.000	Interest Income	41	-	100	-
	<i>Total Revenues</i>	<u>66,610</u>	<u>66,246</u>	<u>66,100</u>	<u>66,000</u>
20-50-511.000	Legal Fees	-	375	500	500
20-50-512.000	Other Professional Fees	1,475	956	1,500	2,500
20-50-520.000	Audit Services	-	2,000	2,000	2,000
20-50-526.000	Dues & Subscriptions	325	325	350	400
20-50-593.000	Real Estate Tax Distributions	-	-	-	58,000
20-50-700.004	TIF Capital Projects	-	-	300,000	2,500
	<i>Total Expenses</i>	<u>1,800</u>	<u>3,656</u>	<u>304,350</u>	<u>65,900</u>
	<i>Increase/(Decrease) in Fund Balance</i>	<u>64,810</u>	<u>62,590</u>	<u>(238,250)</u>	<u>100</u>

Village of Channahon

Budget Detail

Motor Fuel Tax

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2022 - 2023

Fund 22 - Motor Fuel Tax

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
22-80-303.006	State Motor Fuel Tax	307,754	261,800	275,000	280,000
22-80-303.008	State Motor Fuel Tax - High Growth	5,512	53,573	37,000	30,000
22-80-303.014	State Motor Fuel Tax Renewal Fund	155,731	187,900	186,000	200,000
22-80-303.016	Rebuild Illinois Bonds	-	413,877	275,918	275,918
22-80-380.000	Interest Income	12,153	961	1,000	200
	<i>Total Revenues</i>	<u>481,150</u>	<u>918,110</u>	<u>774,918</u>	<u>786,118</u>
22-80-512.008	Bank Service Fees	-	-	-	-
22-80-538.003	Streets Maintenance Road Programs	605,939	490,225	750,000	750,000
22-80-671.000	Bond Payments	235,000	-	-	-
22-80-672.000	Bond Interest	4,700	-	-	-
	<i>Total Expenses</i>	<u>845,639</u>	<u>490,225</u>	<u>750,000</u>	<u>750,000</u>
	<i>Increase/(Decrease) in Fund Balance</i>	<u>(364,489)</u>	<u>427,884</u>	<u>24,918</u>	<u>36,118</u>

Village of Channahon

Budget Detail

School Resources

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2022 - 2023

Fund 23 - School Resources					
Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Proposed Budget
23-85-380.000	Interest Income	68	5	10	-
	<i>Total Revenues</i>	68	5	10	-
23-85-529.000	Supplies	-	499	1,000	1,000
	<i>Total Expenses</i>	-	499	1,000	1,000
	<i>Increase/(Decrease) in Fund Balance</i>	68	(495)	(990)	(1,000)

Village of Channahon

Budget Detail

Police Forfeiture

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2022 - 2023

Fund 24 - Police Forfeiture					
Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
24-52-325.000	State Police Forfeiture Funds	3,175	-	-	-
24-52-380.000	Interest Income	84	7	10	-
	<i>Total Revenues</i>	3,260	7	10	-
24-52-597.000	Miscellaneous	-	-	-	-
24-52-610.000	Police Equipment	-	-	3,500	-
	<i>Total Expenses</i>	-	-	3,500	-
	<i>Increase/(Decrease) in Fund Balance</i>	3,260	7	(3,490)	-

Village of Channahon
 Budget Detail
Motor Fuel Tax Bond
 Budgeted Revenues/Expenses - Special Revenue Funds
 Budget Year 2022 - 2023

Fund 26 - Motor Fuel Tax Bond

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
26-80-305.009	Village Fuel Tax	327,480	309,730	350,000	370,000
26-80-305.099	Village Diesel Fuel Tax	1,743,269	2,074,869	2,400,000	2,700,000
26-80-380.000	Interest Income	15,500	1,315	1,500	1,500
26-80-385.000	Miscellaneous	169	-	-	-
	<i>Total Revenues</i>	<u>2,086,418</u>	<u>2,385,914</u>	<u>2,751,500</u>	<u>3,071,500</u>
26-80-510.000	Engineering Fees	124,425	117,338	320,000	201,000
26-80-510.019	Engineering Fees - Rt. 6 Road Widening	-	-	-	500,000
26-80-538.003	Streets Maintenance Road Program	333,584	584,445	550,000	1,171,000
26-80-538.098	Streets Maintenance - Township Agreement	7,218	6,472	7,000	7,000
26-80-585.000	Bike Path	-	3,404	-	250,000
26-80-599.000	Transfer to Other Funds	1,387,125	1,854,173	2,085,000	1,895,000
	<i>Total Expenses</i>	<u>1,852,351</u>	<u>2,565,831</u>	<u>2,962,000</u>	<u>4,024,000</u>
	<i>Increase/(Decrease) in Fund Balance</i>	<u>234,067</u>	<u>(179,917)</u>	<u>(210,500)</u>	<u>(952,500)</u>

Village of Channahon

Capital Projects & Debt Service Funds

Summary of Budgeted Revenues/Expenses

Budget Year 2022 - 2023

Fund No.	Fund Description	Fiscal Year 2021 - 2022		Increase (Decrease) in Fund Balance
		Total Revenues	Total Expenses	
15	Capital Projects - Bluff Road & I55	660,100	344,020	316,080
17	Recaptures Capital Projects	-	-	-
25	Capital Projects - TIF Aux Sable	10,000,500	10,007,400	(6,900)
29	Debt Service - Wescom	336,918	336,418	500

Village of Channahon
 Budget Detail
Capital Projects - Bluff Road & I55
 Budgeted Revenues/Expenses - Debt Service Funds
 Budget Year 2022 - 2023

Fund 15 - Capital Projects - Bluff Road & I55
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Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
15-50-301.002	Shared Property Taxes	303,658	200,630	200,000	600,000
15-50-375.000	Recapture	361,218	-	-	-
15-50-380.000	Interest Income	7,195	371	500	100
15-50-386.000	Transfers from Other Funds	30,883	19,975	25,000	60,000
	<i>Total Revenues</i>	<u>702,954</u>	<u>220,976</u>	<u>225,500</u>	<u>660,100</u>
15-50-671.000	Bond Payments	236,000	240,000	244,000	248,000
15-50-672.000	Bond Interest	110,120	105,400	100,600	95,720
15-50-673.000	Bond Fiscal Agent Fees	238	238	300	300
15-53-510.000	Engineering Fees	11,503	-	-	-
15-53-632.000	Capital Projects	86,121	-	-	-
	<i>Total Expenses</i>	<u>443,982</u>	<u>345,638</u>	<u>344,900</u>	<u>344,020</u>
	<i>Increase/(Decrease) in Fund Balance</i>	<u>258,972</u>	<u>(124,662)</u>	<u>(119,400)</u>	<u>316,080</u>

Village of Channahon

Budget Detail

Rt. 6 & Bradley Intersection Recaptures Capital Projects

Budgeted Revenues/Expenses - Capital Projects Funds

Budget Year 2022 - 2023

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

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
17-50-375.000	Recapture	41,300	-	-	-
17-50-375.011	Development Agreement Revenue	802,281	386,454	-	-
17-50-380.000	Interest Income	3,048	8	100	-
	<i>Total Revenues</i>	<u>846,628</u>	<u>386,462</u>	<u>100</u>	<u>-</u>
17-50-597.000	Miscellaneous	-	409,855	-	-
17-53-510.000	Engineering Fees	178,576	4,874	-	-
17-53-544.002	Traffic Signal	1,732,001	95,279	-	-
	<i>Total Expenses</i>	<u>1,910,577</u>	<u>510,008</u>	<u>-</u>	<u>-</u>
	Increase/(Decrease) in Fund Balance	<u>(1,063,949)</u>	<u>(123,547)</u>	<u>100</u>	<u>-</u>

Village of Channahon
 Budget Detail
TIF Aux Sable
 Budgeted Revenues/Expenses - Capital Projects Funds
 Budget Year 2022 - 2023

Fund 25 - TIF Aux Sable					
Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
25-50-301.000	Property Taxes	8,485,297	9,073,253	9,200,000	10,000,000
25-50-380.000	Interest Income	45,664	1,496	1,000	500
	<i>Total Revenues</i>	<u>8,530,961</u>	<u>9,074,749</u>	<u>9,201,000</u>	<u>10,000,500</u>
25-50-511.000	Legal Fees	1,069	195	1,000	3,000
25-50-512.000	Other Professional Fees	1,475	956	1,500	2,000
25-50-520.000	Audit Services	-	2,000	2,000	2,000
25-50-526.000	Dues & Subscriptions	325	325	400	400
25-50-593.000	Real Estate Tax Distributions	5,588,037	6,445,757	6,500,000	7,400,000
25-50-594.000	Redevelopment Agreement Payment	2,198,800	2,599,596	2,700,000	2,600,000
25-50-751.000	TIF Bond Payments	760,000	-	-	-
25-50-752.000	TIF Bond Interest	30,400	-	-	-
25-50-753.000	Bond Annual Fees	3,000	-	-	-
	<i>Total Expenses</i>	<u>8,583,105</u>	<u>9,048,829</u>	<u>9,204,900</u>	<u>10,007,400</u>
	<i>Increase/(Decrease) in Fund Balance</i>	<u>(52,144)</u>	<u>25,920</u>	<u>(3,900)</u>	<u>(6,900)</u>

Village of Channahon

Budget Detail

Wescom

Budgeted Revenues/Expenses - Debt Service Fund

Budget Year 2022 - 2023

Fund 29 - Wescom					
Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
29-50-353.007	Wescom Fee	344,350	345,050	325,750	335,918
29-50-380.000	Interest Income	7,530	2,781	5,000	1,000
29-50-385.000	Miscellaneous	-	305	-	-
29-50-385.002	Misc. - Bond Funds	428	-	-	-
29-50-396.000	Bonds	-	3,180,000	-	-
29-50-396.002	Premium on Bonds Sold	-	15,245	-	-
	<i>Total Revenues</i>	<u>352,308</u>	<u>3,543,381</u>	<u>330,750</u>	<u>336,918</u>
29-50-597.000	Miscellaneous	-	3,093,723	-	-
29-50-671.000	Bond Payments	215,000	220,000	280,000	290,000
29-50-672.000	Bond Interest	129,350	125,050	45,749	45,918
29-50-673.000	Bond Fiscal Agent Fees	428	428	500	500
29-50-701.002	Bond Issuance Costs	-	97,892	-	-
	<i>Total Expenses</i>	<u>344,778</u>	<u>3,537,093</u>	<u>326,249</u>	<u>336,418</u>
	<i>Increase/(Decrease) in Fund Balance</i>	<u>7,530</u>	<u>6,288</u>	<u>4,501</u>	<u>500</u>

Village of Channahon

Budget Detail

Police Pension Fiduciary Fund

Budgeted Revenues/Expenses - Fiduciary Funds

Budget Year 2022 - 2023

Fund 21 - Police Pension					
Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
21-52-301.000	Property Taxes	-	-	825,000	875,000
21-52-301.050	Mobile Home Taxes	275	295	300	300
21-52-304.000	Property Taxes (TIF Surplus)	-	-	140,841	160,627
21-52-380.000	Interest Income	44,945	12,379	20,000	8,000
21-52-380.002	Dividends	181,232	286,615	225,000	100,000
21-52-385.000	Miscellaneous	226	-	-	-
21-52-388.000	Transfer from Officers Withholding	234,431	215,929	227,000	230,000
21-52-389.000	Transfer from Village	822,222	882,130	-	-
21-52-390.000	Increase in Market Value	(20,140)	2,570,105	250,000	500,000
	<i>Total Revenues</i>	<u>1,263,190</u>	<u>3,967,453</u>	<u>1,688,141</u>	<u>1,873,927</u>
21-52-504.000	Police Pension	363,610	509,442	548,000	623,000
21-52-504.003	Employer Contribution Refund	2,066	2,656	-	-
21-52-504.004	Duty Disability Pension	44,128	44,128	44,128	44,200
21-52-511.000	Legal Fees	3,000	3,356	3,500	4,000
21-52-512.000	Other Professional Fees	13,255	10,501	12,100	14,000
21-52-512.004	Police Pension Medical Exams	-	-	-	1,500
21-52-512.006	Broker Fees	24,583	29,909	30,000	40,000
21-52-513.000	Professional Development	1,770	1,640	3,000	3,000
21-52-520.000	Audit Services	4,600	4,725	5,000	5,000
21-52-526.000	Dues & Subscriptions	795	795	1,000	1,000
21-52-529.000	Supplies	-	-	500	500
21-52-566.000	Travel	868	-	3,500	3,500
21-52-567.000	Insurance - General Liability	7,225	7,925	8,000	8,300
21-52-597.000	Miscellaneous	136	664	500	1,000
	<i>Total Expenses</i>	<u>466,035</u>	<u>615,740</u>	<u>659,228</u>	<u>749,000</u>
	<i>Increase/(Decrease) in Fund Balance</i>	<u>797,155</u>	<u>3,351,713</u>	<u>1,028,913</u>	<u>1,124,927</u>

Village of Channahon

Utility Fund

Summary of Budgeted Revenues/Expenses

Budget Year 2022 - 2023

Fund No.	Fund Description	Fiscal Year 2022 - 2023		Increase (Decrease) in Fund Balance
		Total Revenues	Total Expenses	
30	Utility Fund	5,139,850	4,659,359	480,491
31	Utility Capital Fund	913,792	3,582,530	(2,668,738)

Village of Channahon
 Budget Summary - FUND 30
 Budgeted Revenues by Fund (Utility Fund)
 Water Revenues
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
30-70-337.000	Franchise Gas	-	9,683	10,000	12,000
30-70-340.000	Lien Charges	150	150	-	100
30-70-364.001	Utility Administration Charge	137,229	140,518	140,000	144,000
30-70-365.000	Water Revenue	1,523,457	1,745,668	1,716,000	1,940,000
30-70-369.000	Water Meters	66,925	59,348	10,500	24,000
30-70-370.000	System Revenue	2,750	3,250	875	2,000
30-70-372.000	Construction Water	3,780	4,480	1,225	2,800
30-70-374.000	Water Purchases	10,015	9,493	10,000	10,000
30-70-375.000	Recapture	-	81,367	-	-
30-70-379.000	Water Penalties	38,076	35,825	34,000	40,000
30-70-380.000	Interest Income	38,373	14,526	12,000	15,000
30-70-384.000	Well Permits	4,100	3,300	4,000	4,000
30-70-386.000	Transfers from Other Funds	-	10,488	-	-
30-70-390.000	Increase/(Decrease) in Market Value	1,887	(850)	1,000	1,000
	<i>Total Water Revenues</i>	<u>1,826,741</u>	<u>2,117,245</u>	<u>1,939,600</u>	<u>2,194,900</u>

Sewer Revenues
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
30-71-364.002	Utility Administration Charge	76,328	79,673	79,000	83,000
30-71-366.000	Sewer Revenue	1,338,098	1,440,408	1,465,200	1,600,000
30-71-380.000	Interest Income	38,372	14,526	12,000	15,000
30-71-390.000	Increase/(Decrease) in Market Value	1,887	(850)	1,000	1,000
	<i>Total Sewer Revenues</i>	<u>1,454,686</u>	<u>1,533,757</u>	<u>1,557,200</u>	<u>1,699,000</u>

Village of Channahon
 Budget Summary - FUND 30
 Budgeted Revenues by Fund (Utility Fund)
 Refuse Revenues
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
30-72-340.000	Lien Charges	1,074	150	500	100
30-72-380.000	Interest Income	24,699	13,504	12,000	2,000
30-72-385.000	Miscellaneous	-	2,182	-	-
30-72-390.000	Increase/(Decrease) in Market Value	1,887	(850)	1,000	1,000
30-72-394.001	Refuse 35 Gallon Regular	61,455	-	-	-
30-72-394.002	Refuse 64 Gallon Regular	277,494	-	-	-
30-72-394.003	Refuse - Regular	527,116	850,128	889,000	967,000
30-72-394.004	Refuse 35 Gallon Senior	40,573	-	-	-
30-72-394.005	Refuse 64 Gallon Senior	64,563	-	-	-
30-72-394.006	Refuse - Senior & Disabled Veteran	42,691	179,094	179,000	204,000
30-72-395.000	Refuse Penalty	16,266	15,443	14,000	15,000
30-72-395.001	Refuse Administrative Fee	-	53,281	55,000	56,750
30-72-395.002	Refuse Shut Off Fee	-	285	-	100
	<i>Total Refuse Revenues</i>	<u>1,057,820</u>	<u>1,113,218</u>	<u>1,150,500</u>	<u>1,245,950</u>
	Grand Total - Utility Fund Revenues	<u>4,339,247</u>	<u>4,764,221</u>	<u>4,647,300</u>	<u>5,139,850</u>

Village of Channahon
 Budget Summary - FUND 30
 Budgeted Expenses by Fund (Utility Fund)
Salaries
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
30-70-408.006	Accounting Clerk II	11,681	11,277	15,000	15,900
30-70-436.000	Assistant Public Works - Water	18,282	20,318	19,667	21,500
30-70-437.001	Laborer - 1	5,365	4,723	5,500	5,800
30-70-437.002	Laborer - 2	5,925	6,050	6,250	6,400
30-70-437.003	Laborer - 3	5,925	6,050	6,250	6,400
30-70-437.004	Laborer - 4	5,903	6,073	6,250	6,400
30-70-437.005	Laborer - 5	5,903	5,173	5,500	5,500
30-70-437.006	Laborer - 6	5,241	3,146	6,250	5,500
30-70-437.007	Laborer - 7	25,995	27,434	29,250	31,000
30-70-437.008	Laborer - 8	29,626	30,251	31,250	31,900
30-70-437.009	Laborer - 9	2,965	16,189	26,250	28,100
30-70-437.010	Laborer - 10	-	10,562	25,750	27,200
30-70-437.011	Laborer - 11	-	10,562	5,150	5,500
30-70-438.001	Step Up Wages	-	-	500	500
30-70-438.003	Water License Stipend	-	-	-	1,200
30-70-440.000	Engineering Project Manager	36,155	36,299	35,333	35,400
30-70-440.001	Engineering Technician	18,157	22,262	22,233	22,800
30-70-442.000	Public Works Superintendent	29,071	31,161	31,833	32,600
30-70-445.000	Foreman	27,897	28,781	21,500	22,100
30-70-445.001	Foreman	13,370	23,360	18,375	19,500
30-70-450.001	Public Works Director - Engineer	47,938	49,376	48,167	48,000
30-70-450.002	Assistant Public Works Director - Engineer	-	-	-	38,500
30-70-451.000	Public Works Office Assistant	15,100	15,283	16,500	17,500
30-70-452.000	Water Treatment Operator	38,276	63,350	69,000	77,400
30-70-473.000	Pager Pay	6,886	7,927	8,700	10,000
30-70-475.000	Overtime	12,584	17,916	16,500	17,500
30-70-499.000	Compensated Absences	1,618	2,466	3,000	20,000
30-71-408.006	Accounting Clerk II	11,681	11,277	15,000	15,900
30-71-436.000	Assistant Public Works - Water	18,365	19,107	19,667	21,500
30-71-437.007	Laborer - 7	25,992	27,432	29,250	31,000
30-71-437.008	Laborer - 8	29,623	30,248	31,250	31,900
30-71-437.009	Laborer - 9	-	15,730	26,250	28,100
30-71-437.010	Laborer - 10	-	10,562	25,750	27,200
30-71-437.011	Laborer - 11	-	10,562	-	-
30-71-438.001	Step Up Wages	134	316	500	500
30-71-438.004	Wastewater License Stipend	-	-	-	1,200
30-71-440.000	Engineering Project Manager	35,100	35,196	35,333	35,400
30-71-440.001	Engineering Technician	18,060	21,589	22,233	22,800
30-71-442.000	Public Works Superintendent	28,935	31,171	31,833	32,600

Village of Channahon
 Budget Summary - FUND 30
 Budgeted Expenses by Fund (Utility Fund)
 Salaries, continued
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
30-71-445.000	Foreman	27,083	27,907	21,500	22,100
30-71-445.001	Foreman	14,289	23,555	18,375	19,500
30-71-450.001	Public Works Director - Engineer	46,540	48,008	48,167	48,000
30-71-450.002	Assistant Public Works Director - Engineer	-	-	-	38,500
30-71-451.000	Public Works Office Assistant	14,044	15,465	16,500	17,500
30-71-453.000	Waste Water Operator	76,845	79,069	81,000	83,100
30-71-473.000	Pager Pay	7,119	6,450	8,700	10,000
30-71-475.000	Overtime	13,085	16,833	17,000	17,500
30-71-499.000	Compensated Absences	1,619	2,466	3,000	20,000
30-72-408.006	Accounting Clerk II	12,032	11,633	15,000	15,900
<i>Total Salaries</i>		<u>750,411</u>	<u>900,565</u>	<u>946,266</u>	<u>1,100,300</u>

Related Payroll Costs
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
30-70-501.001	Hospitalization Coverage	31,522	28,830	30,500	30,000
30-70-501.002	Dental Coverage	1,352	1,592	1,700	1,600
30-70-501.003	Life Insurance Coverage	837	1,066	1,100	1,100
30-70-501.004	Vision Care	609	391	500	500
30-70-501.011	Hospitalization - Union	31,372	59,739	84,000	86,300
30-70-503.100	Water-IMRF Net Pension Expense	(5,049)	(60,695)	(6,000)	(60,000)
30-70-504.100	OPEB Liability Expense	10,225	27,972	10,500	30,000
30-70-505.000	Unemployment Insurance	391	800	500	1,000
30-70-513.000	Professional Development	1,881	559	9,905	7,500
30-71-501.001	Hospitalization Coverage	30,756	28,262	30,500	30,000
30-71-501.002	Dental Coverage	1,412	1,558	1,700	1,600
30-71-501.003	Life Insurance Coverage	820	1,013	1,100	1,100
30-71-501.004	Vision Care	685	490	500	500
30-71-501.011	Hospitalization - Union	55,975	78,483	89,000	86,300
30-71-505.000	Unemployment Insurance	371	728	500	1,000
30-71-513.000	Professional Development	987	1,271	9,215	5,900
30-72-501.001	Hospitalization Coverage	7	2	-	-
30-72-501.003	Life Insurance Coverage	21	34	100	100
30-72-501.004	Vision Care	55	-	-	-
30-72-501.011	Hospitalization - Union	5,682	3,581	3,700	3,420
30-72-505.000	Unemployment Insurance	25	60	100	100
<i>Total Related Payroll Costs</i>		<u>169,935</u>	<u>175,735</u>	<u>269,120</u>	<u>228,020</u>

Village of Channahon
 Budget Summary - FUND 30
 Budgeted Expenses by Fund (Utility Fund)
 Water and Sewer Operating Related Costs
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
30-70-517.000	Water (Joliet)	191,812	238,884	285,600	300,000
30-70-553.000	Water Meter Parts	46,518	24,459	16,150	18,800
30-70-553.001	Water Meters Contra	-	-	42,000	35,000
30-70-554.000	Lab Equipment	1,972	698	5,400	5,600
30-70-561.000	Rentals	-	-	500	500
30-70-562.000	Chemicals	11,187	13,698	19,050	22,000
30-70-563.000	Water Testing	2,515	5,917	21,000	25,500
30-70-563.001	Well Inspections	2,485	2,730	3,500	3,500
30-70-652.003	IEPA Water Interest Payments	774	336	-	-
30-71-518.000	Sewer (Joliet)	183,552	184,511	198,000	225,000
30-71-526.001	NPDES Permits	16,250	43,581	52,500	17,500
30-71-545.000	Sludge Removal	127,960	57,643	156,600	144,200
30-71-554.000	Lab Equipment	4,753	9,354	17,800	18,250
30-71-561.000	Rentals	-	-	600	600
30-71-562.000	Chemicals	4,328	26,751	43,675	58,675
30-71-563.002	Miscellaneous Testing	-	-	2,500	3,500
<i>Total Water and Sewer Operating Related Costs</i>		594,106	608,562	864,875	878,625

General Operating Costs
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
30-70-506.000	Uniforms	2,616	2,085	3,800	3,125
30-70-514.000	Telephone	3,172	3,452	3,500	3,300
30-70-515.000	Electric	92,036	108,691	103,000	100,000
30-70-516.000	Gas	3,266	3,725	3,600	3,100
30-70-525.000	Postage	7,675	7,421	8,670	9,750
30-70-526.000	Dues & Subscriptions	1,363	581	2,225	2,225
30-70-527.000	Printing	1,374	1,559	2,100	2,600
30-70-528.000	Publishing	1,630	12	700	700
30-70-529.000	Supplies	2,332	3,458	4,050	4,050
30-70-542.000	Fuel	4,566	4,438	5,110	15,250
30-70-550.000	Equipment	13,011	3,820	11,700	22,600
30-70-551.000	Office Furniture	1,686	334	1,000	1,000
30-70-552.000	Tools	878	799	8,200	3,000

Village of Channahon
 Budget Summary - FUND 30
 Budgeted Expenses by Fund (Utility Fund)
 General Operating Costs, continued
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
30-70-586.002	Lien Charges	84	126	500	500
30-71-506.000	Uniforms	1,139	2,192	3,050	3,300
30-71-514.000	Telephone	3,172	3,452	3,600	2,800
30-71-515.000	Electric	64,851	72,548	67,700	75,700
30-71-516.000	Gas	8,090	12,103	9,400	8,000
30-71-525.000	Postage	6,627	6,617	7,550	7,550
30-71-526.000	Dues & Subscriptions	5,209	4,471	8,225	7,775
30-71-527.000	Printing	1,374	1,551	2,075	2,125
30-71-528.000	Publishing	220	12	500	500
30-71-529.000	Supplies	3,834	3,409	4,700	5,050
30-71-542.000	Fuel	4,566	4,438	5,110	15,250
30-71-550.000	Equipment	1,092	6,908	12,100	11,950
30-71-551.000	Office Furniture	1,686	1,813	3,550	1,000
30-71-552.000	Tools	1,133	522	3,675	3,200
30-71-586.002	Lien Charges	84	-	500	500
30-72-525.000	Postage	9,992	8,922	9,000	7,500
30-72-526.000	Dues & Subscriptions	-	162	250	250
30-72-527.000	Printing	1,690	1,518	2,000	1,000
30-72-528.000	Publishing	201	-	-	-
30-72-586.002	Lien Charges	252	124	500	500
<i>Total General Operating Costs</i>		<u>250,904</u>	<u>271,262</u>	<u>301,640</u>	<u>325,150</u>

Professional Services
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
30-70-502.000	Medical Testing	790	568	1,000	500
30-70-510.000	Engineering Fees	5,993	70,803	93,000	158,000
30-70-511.000	Legal Fees	-	-	2,000	15,000
30-70-511.004	Legal Fees - Collective Bargaining	-	-	1,000	1,000
30-70-512.000	Other Professional Fees	110	1,807	7,500	7,500
30-71-502.000	Medical Testing	-	678	1,000	500
30-71-510.000	Engineering Fees	4,306	12,155	8,000	8,000
30-71-511.000	Legal Fees	3,949	3,541	5,000	5,000
30-71-511.006	Reimbursed Legal Fees	319	-	1,000	1,000
30-71-512.000	Other Professional Fees	11,985	-	-	-

Village of Channahon
 Budget Summary - FUND 30
 Budgeted Expenses by Fund (Utility Fund)
 Professional Services, continued
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
30-72-511.000	Legal Fees	5,070	-	-	-
30-72-524.000	Refuse Contract	957,841	1,026,016	1,070,000	1,168,500
30-73-517.002	Water Commission Formation	-	-	-	115,000
	<i>Total Professional Services</i>	<u>990,363</u>	<u>1,115,569</u>	<u>1,189,500</u>	<u>1,480,000</u>

Repairs and Maintenance
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
30-70-535.000	Building Maintenance	2,704	10,401	40,475	16,825
30-70-536.000	Equipment Maintenance	16,361	13,413	35,410	46,050
30-70-536.001	Computers and Technology	4,344	4,756	7,650	8,300
30-70-537.000	Vehicle Maintenance	1,904	1,329	6,330	6,830
30-70-539.000	Restoration Maintenance	403	-	2,125	2,125
30-70-541.000	Facility Maintenance	14,177	38,015	59,800	43,600
30-71-535.000	Building Maintenance	2,294	10,638	69,850	57,275
30-71-536.000	Equipment Maintenance	37,216	53,592	85,760	115,795
30-71-536.001	Computers and Technology	4,344	4,756	5,650	8,000
30-71-537.000	Vehicle Maintenance	3,600	4,952	5,580	7,375
30-71-539.000	Restoration Maintenance	-	-	3,225	3,225
30-71-541.000	Facility Maintenance	14,718	18,613	28,250	33,400
	<i>Total Repairs and Maintenance</i>	<u>102,062</u>	<u>160,464</u>	<u>350,105</u>	<u>348,800</u>

Debt Related Expenses
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
30-70-672.000	Bond Interest	14,578	11,100	4,742	3,172
30-71-672.000	Bond Interest	80,250	65,500	19,146	9,028
30-70-673.000	Bond Fiscal Agent Fees	428	214	500	500
30-71-673.000	Bond Fiscal Agent Fees	401	615	1,000	1,000
	<i>Total Debt Related Expenses</i>	<u>95,657</u>	<u>77,429</u>	<u>25,388</u>	<u>13,700</u>

Village of Channahon
 Budget Summary - FUND 30
 Budgeted Expenses by Fund (Utility Fund)
 Miscellaneous
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
30-70-512.008	Bank Service Fees	345	468	500	5,000
30-70-512.015	Recapture/IGA Payment	-	81,367	-	-
30-70-519.000	J.U.L.I.E. Locates	2,439	2,294	3,000	3,000
30-70-569.000	Equipment Lease	833	893	950	950
30-70-597.000	Miscellaneous	-	418	500	500
30-70-599.000	Transfers to Other Funds	41,150	41,110	46,473	49,671
30-70-599.002	Interfund Transfers	155,000	165,000	144,100	130,572
30-70-600.000	Accrued Interest Expense	20,688	(30,357)	21,000	30,000
30-71-512.008	Bank Service Fees	456	468	500	5,000
30-71-519.000	J.U.L.I.E. Locates	2,439	2,294	3,000	3,000
30-71-569.000	Equipment Lease	833	893	950	950
30-71-597.000	Miscellaneous	-	417	500	500
30-71-599.000	Transfers to Other Funds	41,150	41,110	46,473	49,671
30-72-512.008	Bank Service Fees	456	468	500	5,000
30-72-569.000	Equipment Lease	833	893	950	950
	<i>Total Miscellaneous</i>	<u>266,622</u>	<u>307,737</u>	<u>269,396</u>	<u>284,764</u>
	Grand Total - Utilities Fund Expenses	<u>3,220,059</u>	<u>3,617,323</u>	<u>4,216,290</u>	<u>4,659,359</u>

Village of Channahon
 Budget Summary - FUND 31
 Budgeted Revenues (Utility Capital Fund)
Revenues
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
31-70-367.000	Water Tap On Fees	835,342	912,963	233,600	384,960
31-70-375.006	Recapture - Town Center	-	1,500	-	-
31-70-375.010	Recapture Revenue	-	11,080	-	-
31-70-380.000	Interest Income	160	1	-	100
31-70-386.002	Interfund Transfers	155,000	165,000	142,428	130,572
31-70-390.000	Increase in Market Value	-	1,684,575	-	-
31-71-368.000	Sewer Tap On Fees	479,223	598,834	231,650	381,760
31-71-375.000	Recaptures	-	-	-	11,300
31-71-375.006	Recapture - Town Center	-	1,500	-	5,000
31-71-380.000	Interest Income	160	1	-	100
31-71-385.000	Miscellaneous	-	600	-	-
31-71-391.000	Grants - Other	-	48,039	-	-
<i>Total Utilities Capital Fund Revenues</i>		<u>1,469,884</u>	<u>3,424,093</u>	<u>607,678</u>	<u>913,792</u>

Water Related Expenses
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
31-70-500.000	Debt Issuance Costs	-	13,892	-	-
31-70-512.015	Recapture/IGA Payments	55,446	-	-	-
31-70-553.001	Water Meters Contra	22,084	37,531	35,000	35,000
31-70-596.000	Depreciation	723,117	748,132	-	-
31-70-597.000	Miscellaneous	128,513	-	-	-
31-70-630.000	Capital Equipment	-	-	17,000	-
31-70-631.000	Capital Vehicles	-	-	25,000	80,000
31-70-632.000	Capital Projects	275,913	417,065	227,000	1,955,000
31-70-651.004	IEPA Water Principal Payments	17,187	17,626	-	-
31-70-651.005	IEPA Water Principal Contra	(17,187)	(17,626)	-	-
31-70-651.012	IEPA Water Tower Principal	65,792	65,792	65,800	65,800
31-70-651.013	IEPA Water Tower Principal Contra	(65,792)	(65,792)	(65,800)	(65,800)
31-70-671.000	Bond Payments	160,000	165,000	203,428	189,400
31-70-671.001	Bond Payments Contra Account	(160,000)	(165,000)	(203,428)	(189,400)
31-70-671.060	Amortization of Bond Premium	(19,527)	(56,156)	(15,000)	(20,000)
31-70-672.000	Bond Interest	27,530	26,350	25,150	23,930
31-70-673.000	Bond Fiscal Agent Fees	238	238	300	600
<i>Total Water Related Expenses</i>		<u>1,213,313</u>	<u>1,187,052</u>	<u>314,450</u>	<u>2,074,530</u>

Village of Channahon
 Budget Summary - FUND 31
 Budgeted Revenues (Utility Capital Fund)
 Sewer Related Expenses
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
31-71-510.000	Engineering Fees	-	-	-	75,000
31-71-596.000	Depreciation	667,429	931,183	-	-
31-71-630.000	Capital Equipment	30,873	-	17,000	-
31-71-631.000	Capital Vehicles	-	-	25,000	80,000
31-71-632.000	Capital Projects	12,855	205,119	463,000	478,000
31-71-633.000	Land Acquisition	-	-	1,353,000	-
31-71-651.014	IEPA Plant Expansion Principal	-	-	404,585	355,055
31-71-651.015	IEPA Plant Expansion Principal Contra	-	-	(404,585)	(355,055)
31-71-651.016	IEPA Plant Expansion Interest	-	53,653	149,471	123,296
31-71-651.017	IEPA Plant Expansion Interest Contra	-	-	(149,471)	(123,296)
31-71-651.018	IEPA WWTP Expansion Cont Int Financed	-	85,343	-	-
31-71-663.056	Waste Water Expansion	33,868	(601,874)	-	-
31-71-663.086	Far West WWTP Engineering	-	-	-	400,000
31-71-671.000	Bond Payments	561,250	521,250	546,622	362,600
31-71-671.001	Bond Payments Contra	(561,250)	(521,250)	(546,622)	(362,600)
	<i>Total Sewer Related Expenses</i>	<u>745,026</u>	<u>673,423</u>	<u>1,858,000</u>	<u>1,033,000</u>

Water Commission Related Expenses
 Budget Year 2022 - 2023

Account No.	Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2023 Approved Budget
31-73-510.000	Engineering Fees	-	-	-	150,000
31-73-511.000	Legal Fees	-	-	-	50,000
31-73-633.000	Land Acquisition	-	-	-	275,000
	<i>Total Sewer Related Expenses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>475,000</u>
	Utility Capital Fund Expenses	<u>1,958,338</u>	<u>1,860,475</u>	<u>2,172,450</u>	<u>3,582,530</u>