

# VILLAGE OF CHANNAHON ANNUAL OPERATING BUDGET



for the Fiscal Year Ended  
April 30, 2024

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Fiscal Year Ended April 30, 2024**

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# Village of Channahon Transmittal Letter Fiscal Year Ended April 30, 2024

April 17, 2023

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, 2024 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, 2023 through April 30, 2024.

The fiscal year 2024 budget includes the following capital items, along with others: replacement of ten vehicles and/or related department equipment, three new fleet vehicles, continuation of the Bridge Street multi-use path, continuation of the other recreation path network projects, security fencing and electronic gate around the Police Department parking lot, body cameras and the required software, drainage erosion projects, several bridge repair projects, multiple land acquisitions, and the beginning phase of the expansion at the public works facility. The fiscal year 2024 budget also includes various utility capital projects including the construction of well #7, Well #4 and #6 rehabilitation, design engineering for the far west side waste water treatment plant, various water treatment plant upgrades, and water system improvements related to the future Lake Michigan water infrastructure.

The proposed budget includes a salary increase for union and non-union employees based on the Board approved Local 150 and MAP collective bargaining agreement. Other positions recommended by the respective departments are also included in the proposed budget: building inspector, and a GIS Data 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 several new homes constructed in calendar year 2022 and several new businesses have opened in the community, with additional retail businesses currently under construction and expected to open in 2023. 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 continued 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. Increased property values have been recorded over the past seven years; a trend that is anticipated to continue in the upcoming fiscal year which will only strengthen the Village's advancement.

This document includes a Budget Message which is a narrative intended to give an overview of the significant policies and issues that have impacted the fiscal year 2024 annual budget. The Budget Message also provides an overview of the major revenues and expenditures included within the budget document.

# **Village of Channahon Transmittal Letter, continued Fiscal Year Ended April 30, 2024**

## **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**

As the Village prepares to close out fiscal year 2023, significant accomplishments can be celebrated. Before, during, and after the pandemic, the Village has been privileged to experience a steady growth and expansion within the community. While the Village did not see the same amount of new homes constructed as was typical in the previous five years, development of both residential and commercial properties continued to transpire.

For the time period January 2022 through December 2022, the Village issued a total of 809 building permits with a total construction value of over \$58.99 million, down 20% from the previous year. Even with new home construction in calendar year 2022 reaching a 5-year low, the Village continued to flourish noting seven non-residential new construction permits issued when in the previous year there were none issued. Additional non-residential construction permits are anticipated in the near future, all of which will bring businesses, job opportunities, and tax revenue to the Village of Channahon.

The continual development the Village has experienced and continues to experience has had a positive effect on the tax revenues allowing the Village to maintain and lower property tax rates for almost a decade. The Village has also accomplished diversification of the property tax base by approving non-residential development effectively stabilizing the tax rate for residents.

## **Village of Channahon Transmittal Letter, continued Fiscal Year Ended April 30, 2024**

The GFOA Certificate of Achievement for Excellence in Financial Reporting has been received for the past 17 years; a testament to the Village's dedication to ethics, integrity and fiscal responsibility. The Village continues to make sound financial decisions that have resulted in the maintenance of positive fund balances and ample reserves for future expenses. The Village maintains reserves in excess of the recommended amount of 6 – 9 months of expenditures in order to be prepared for any financial uncertainty and for the future growth of the community. 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.

Accolades such as the 2<sup>nd</sup> safest city in Illinois according to Alarms.com and 27<sup>th</sup> safest community in Illinois by Elite Personal Finance represent admirable qualities of the Village exemplified by an outstanding police department. The Police Department adopted the "10 Shared Principles", a first of its kind document between a law enforcement organization and a civil rights/social justice organization. There were two retirements, one patrol officer and one records clerk, during the past year. The Police Department completed over 3,000 hours of training, responded to almost 9,200 calls for service and logged over 258,000 miles patrolled. 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 completed the transition to the Federal Crime Reporting NIBRS ahead of schedule.

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 road program continues to grow each year with the continued receipt of state motor fuel tax revenues as well as the Village instituted fuel and diesel tax revenues. The Public Works Department has also been heavily involved in the process of researching and securing 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 Grand Prairie Water Commission with other surrounding communities. As a member of the commission, Village residents and business will have Lake Michigan water beginning around 2030.

### **ECONOMIC OUTLOOK FOR FISCAL YEAR 2023-2024**

The Village's fiscal solvency is heavily reliant upon external economic factors. The Village continues to remain financially stable with positive fund balances and reserves. The economic outlook is a positive one and the fiscal year 2024 budget remains conservative. An increase in development, interest income, sales tax, and developers 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 budget accounts for that continued growth and also remains conservative in nature. This positive financial growth is a result of sound fiscal management by staff, the Village's conservative approach to budgeting and thoughtful consideration related to all decisions made by the Village Board.

**Village of Channahon  
Transmittal Letter, continued  
Fiscal Year Ended April 30, 2024**

**CONCLUSION**

The fiscal year 2024 budget is reflective of a thriving and prospering community. The 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 and spending has positioned the Village as an exemplary municipality. The implementation of the 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 2023-2024 will be achieved through the combined effort of monitoring expenses and maximizing collection of revenues.

I would like to extend my appreciation to Mayor Missey Moorman Schumacher and to the Village Trustees for the opportunity to prepare the budget for the fiscal year ending April 30, 2024 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 budget document with the unified 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 what the future may bring.

Respectfully Submitted,



Heather Wagonblott, CIMT  
Village of Channahon, Illinois  
Finance Director

## **Village of Channahon Annual Budget Message Fiscal Year Ended April 30, 2024**

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 2024 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, 2024

## 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 25, 2023. In addition, the required public notice was published in the *Morris Daily Herald* on March 23, 2023 informing the general public of the budget public hearing scheduled for Monday, April 3, 2023 at 6:15pm. Barring any changes to the proposed budget document, the fiscal year 2024 budget ordinance will be brought before the Mayor and Village Board for approval on Monday, April 17, 2023.

## 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 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

# Village of Channahon

## Annual Budget Message

### Fiscal Year Ended April 30, 2024

#### FINANCIAL STRUCTURE, continued

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 \$18.4 million in revenues and \$19.2 million in expenses. The Village has accumulated reserves over the past 11 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. The Village has proposed a minimal utilization of reserves in the General Fund. This proposed utilization is a result of delays experienced in fiscal years 2022 and 2023 related to the purchase of vehicles and equipment totaling approximately \$1 million. Although a minimal decrease of fund reserves is anticipated, the Village believes that fiscal year 2024 will result in revenues in excess of expenditures due to the conservative nature of the budget process.

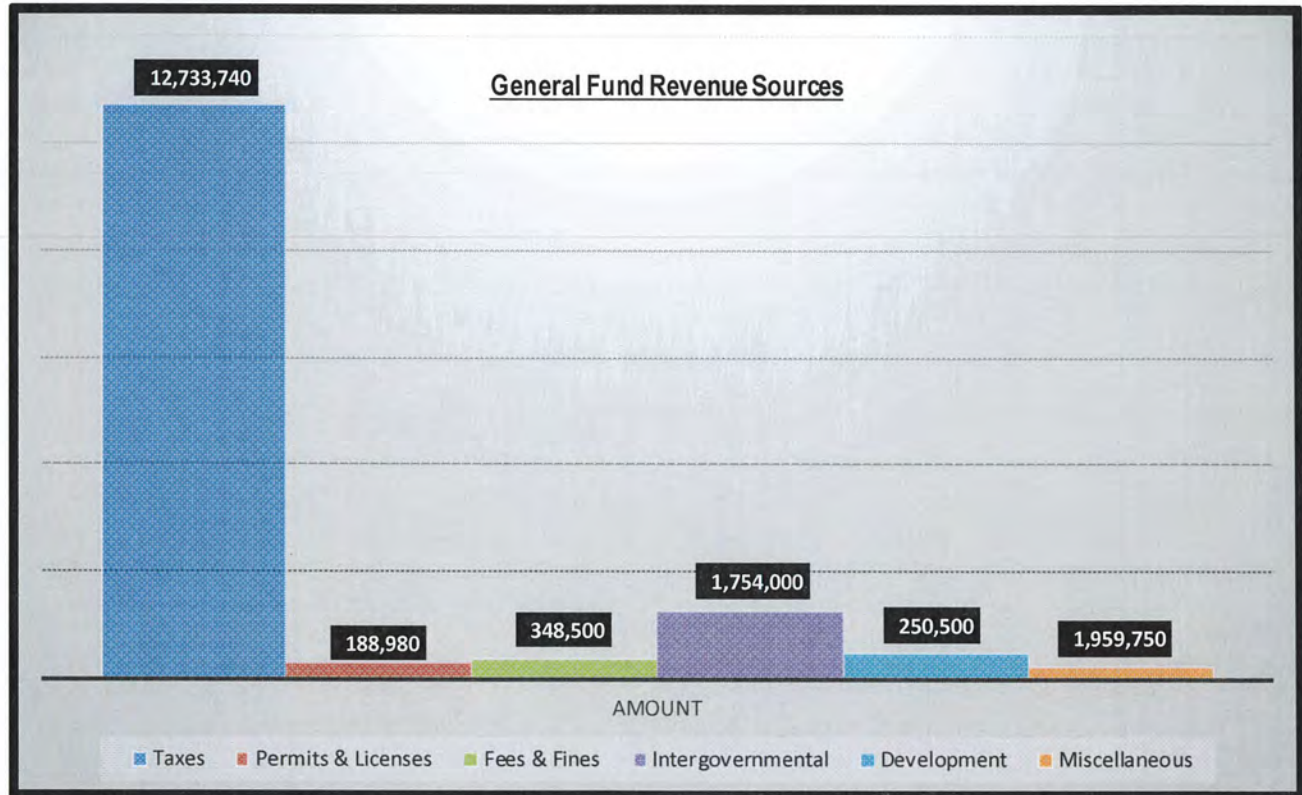
The following chart displays the composition of the types of revenue that supports the General Fund. The General Fund budget anticipates receiving approximately \$18.4 million in revenues generated by various taxes which is 74% of the total revenues. The tax revenue is comprised of 73% various state and local taxes, 14% Village fuel & diesel taxes, and 13% property taxes. Examples of other tax revenues include income, use, excise, hotel/motel, and cannabis.

The remaining 26% of the General Fund revenues are generated from other revenues sources such as fines, fees, permits, licenses, intergovernmental, and transfers. A majority of the miscellaneous revenues is made up of transfers from other funds, interest income, and grant revenues. General revenues provide the funds for Village

**Village of Channahon  
Annual Budget Message  
Fiscal Year Ended April 30, 2024**

**GENERAL FUND, continued**

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



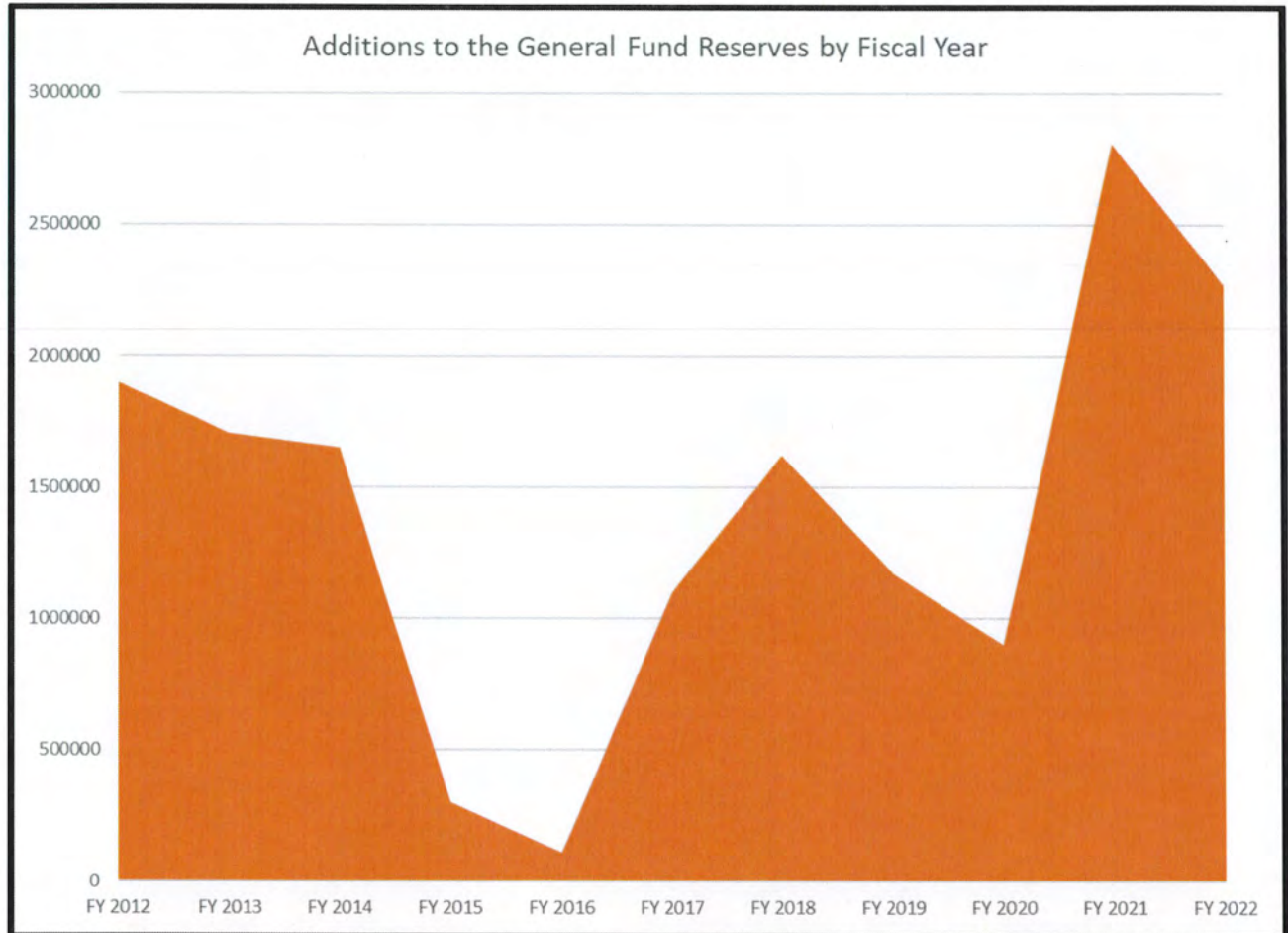
**GENERAL FUND RESERVES**

The Village has been fortunate to increase its General Fund reserves over the past 11 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**

**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 are intended to assist in funding 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, 2024

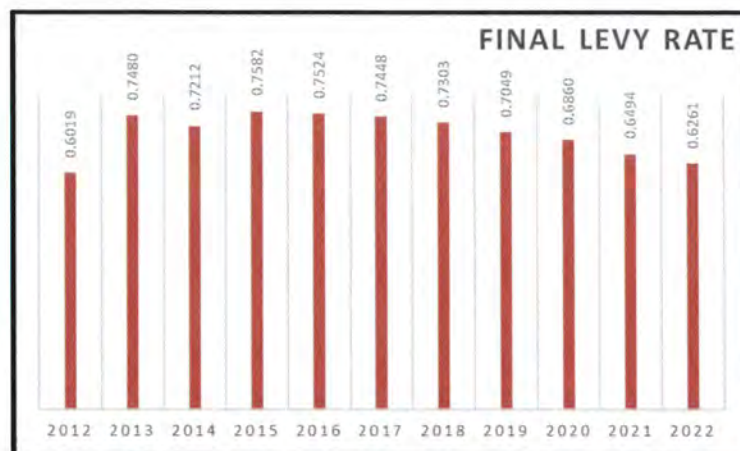
## PROPERTY TAXES

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 7 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 2022 levy rate had not been released by either Will or Grundy Counties, however, the Village Board approved the 2022 property tax levy rate at an amount lower than the final property tax rate for levy year 2021.

| 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   | 405,392,781 | 0.6902              | 0.6860          | (0.0254)            | \$ 2,880,000       |
| 2021      | 2022            | 468,240,569   | 431,240,569 | 0.6456              | 0.6494          | (0.0366)            | \$ 3,023,000       |
| 2022      | 2023            | 499,681,662   | *           | 0.6348              |                 |                     | \$ 3,172,000       |

\* Final levy amounts have not yet been received by either county prior to creating this chart

While the total levy dollars have increased over the years (less than 5% each year), the diversification of the tax base (residential, industrial and commercial) has changed drastically over the past decade. The Village's estimated tax rate payable in 2023 has decreased almost to the tax rate levied in 2012.



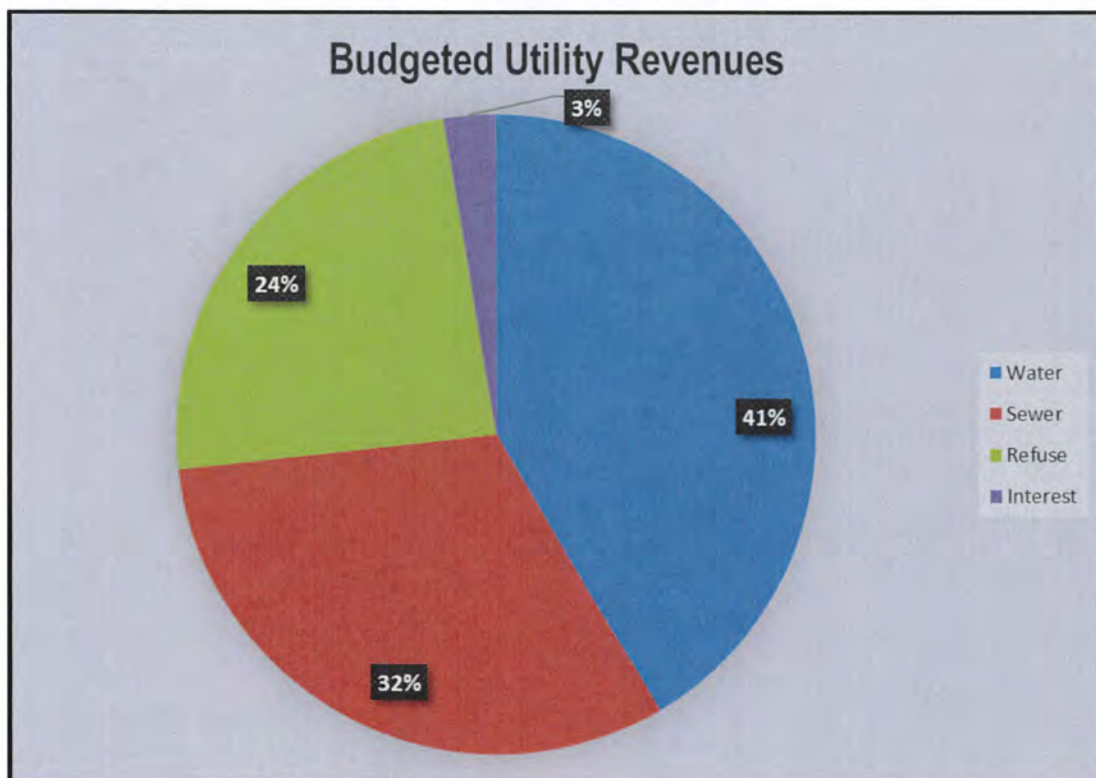
# Village of Channahon Annual Budget Message Fiscal Year Ended April 30, 2024

## UTILITY FUND

The fiscal year 2024 budget includes revenues resulting from water, sewer and refuse charges. Revenues are consistent with the prior year, including a 5% increase due to the annual rate increase. During fiscal year 2022, the Village Board voted to join a water commission that will result in residents of Channahon receiving Lake Michigan water around the year 2030. As a result of the Village being part of the newly formed water commission, there is also additional expenses relating to project engineering included in the fiscal year 2024 budget.

Budgeted expenses in the utility fund are 29% higher than the previous fiscal year. A majority of the anticipated increase in expenses is related to a tremendous amount of infrastructure and capital projects commencing or continuing in the fiscal year. The Village plans to continue engineering and 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. Two other existing wells will incur rehabilitation expenses to correct current deficiencies. Other 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.

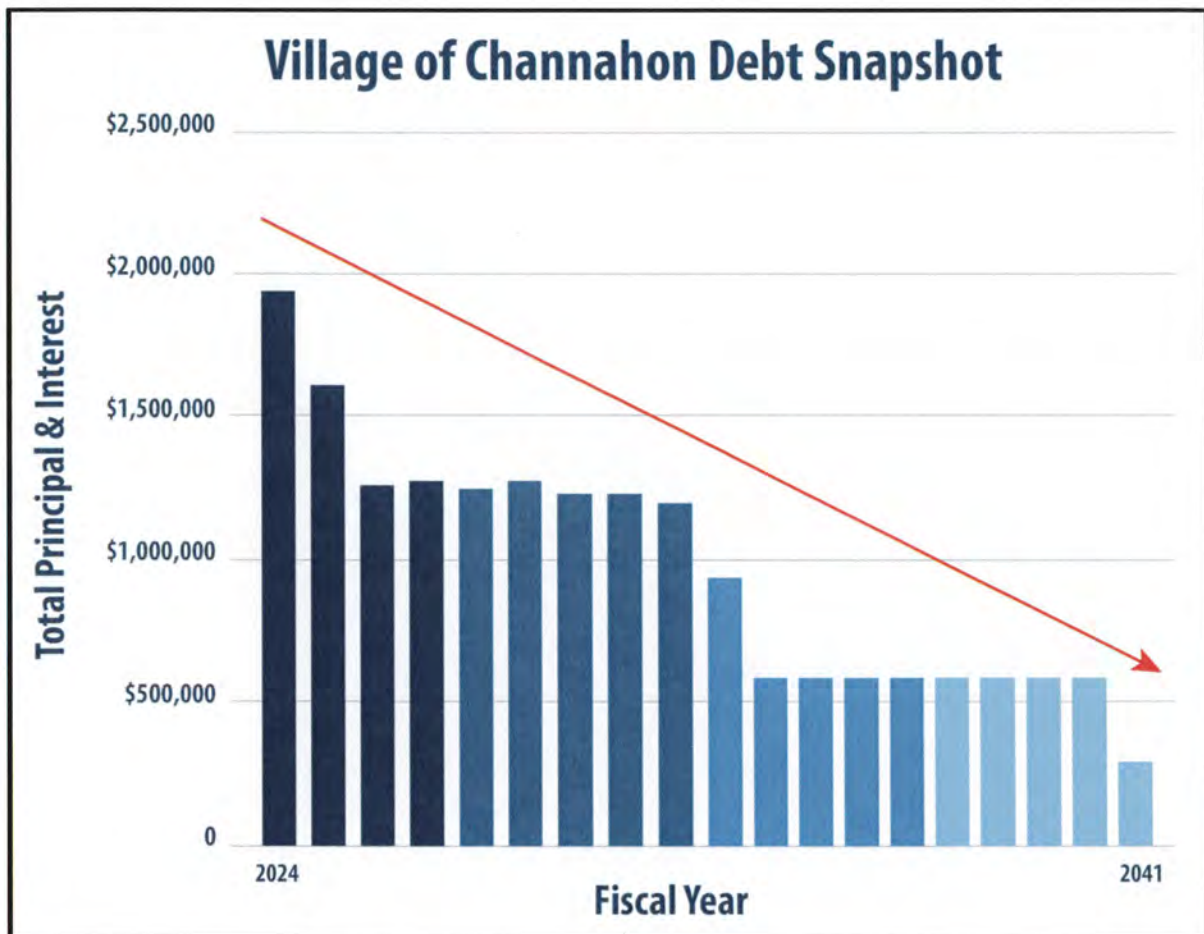


# Village of Channahon Annual Budget Message Fiscal Year Ended April 30, 2024

## 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 second 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.

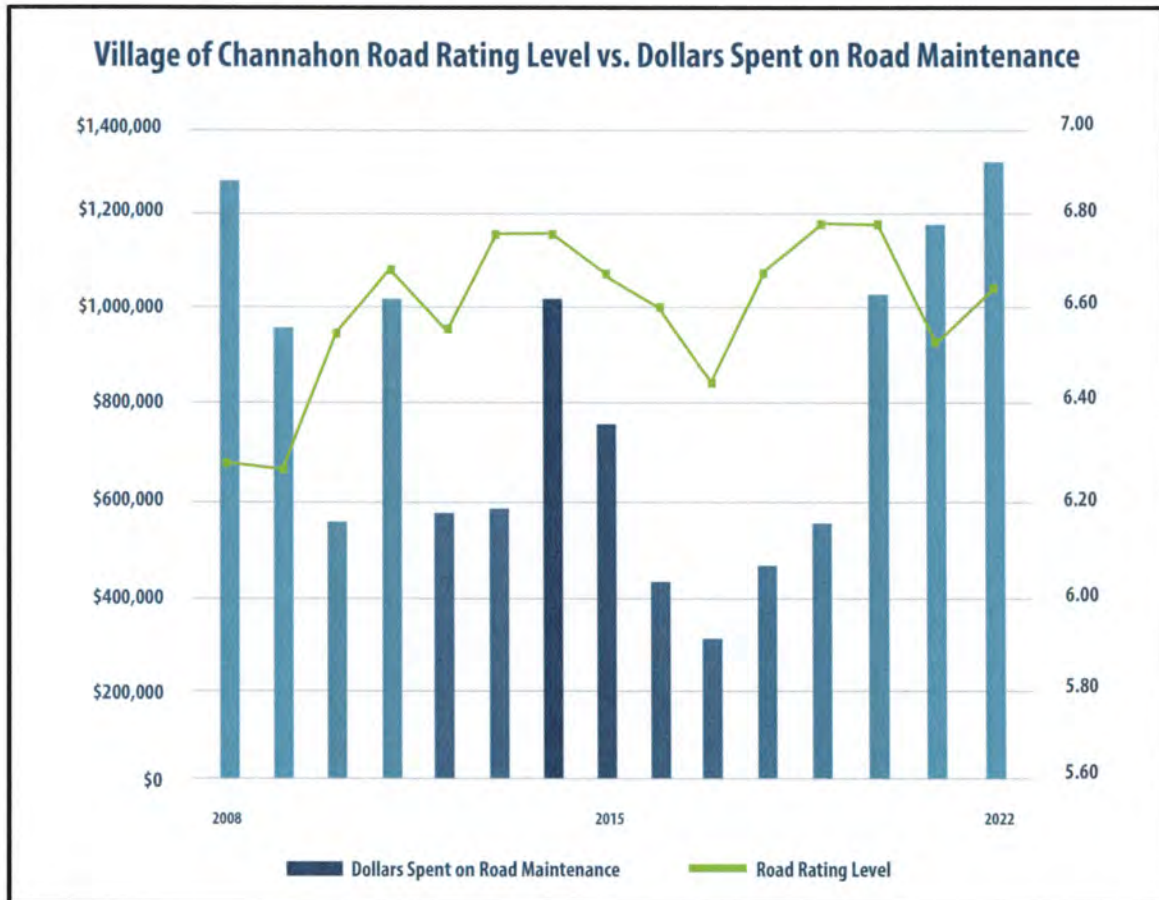


**Village of Channahon  
Annual Budget Message  
Fiscal Year Ended April 30, 2024**

**ANNUAL ROAD PROGRAM**

Approximately \$1,600,000 is budgeted for the annual road maintenance program. This year's budgeted funds for the annual road maintenance program are \$100,000 higher than 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 and the Rebuild America funds 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, 2024**

**ANNUAL 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 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 complement 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 conservative financial objectives and vision for the future.

## Summary of Budgeted Revenues/Expenses by Fund

### ALL FUNDS

Budget Year 2023 - 2024

| Fund No. | Fund Name                           | Fiscal Year 2024 |                |                                     | Fund Type        |
|----------|-------------------------------------|------------------|----------------|-------------------------------------|------------------|
|          |                                     | Total Revenues   | Total Expenses | Increase/(Decrease) in Fund Balance |                  |
| 01       | General                             | 14,425,530       | 13,221,615     | 1,203,915                           | General          |
| 02       | IMRF & Social Security              | 906,100          | 763,900        | 142,200                             | Special Revenue  |
| 04       | Audit                               | 46,600           | 41,850         | 4,750                               | Special Revenue  |
| 05       | Insurance                           | 567,700          | 415,400        | 152,300                             | Special Revenue  |
| 11       | Capital Improvement                 | 3,934,940        | 5,929,340      | (1,994,400)                         | General          |
| 15       | Capital Projects - Bluff Road & I55 | 621,000          | 343,060        | 277,940                             | Capital Projects |
| 16       | Development Repayment               | 200,000          | 200,000        | -                                   | Special Revenue  |
| 17       | Recaptures Capital Projects         | -                | -              | -                                   | Capital Projects |
| 20       | TIF - Route 6 & I55                 | 66,000           | 11,900         | 54,100                              | Special Revenue  |
| 21       | Police Pension Fiduciary            | 1,412,900        | 755,100        | 657,800                             | Trust & Agency   |
| 22       | Motor Fuel Tax                      | 573,000          | 827,754        | (254,754)                           | Special Revenue  |
| 23       | School Resources                    | -                | 1,000          | (1,000)                             | Special Revenue  |
| 24       | Police Forfeiture                   | -                | -              | -                                   | Special Revenue  |
| 25       | TIF - Aux Sable                     | 11,115,000       | 11,113,500     | 1,500                               | Capital Projects |
| 26       | MFT Bond                            | 3,855,000        | 4,216,440      | (361,440)                           | Special Revenue  |
| 29       | Wescom Building                     | 330,000          | 329,993        | 7                                   | Debt Service     |
| 30       | Utilities                           | 5,743,350        | 5,402,040      | 341,310                             | Enterprise       |
| 31       | Utility Capital                     | 600,440          | 5,244,746      | (4,644,306)                         | Enterprise       |

|                           |  |  |  |
|---------------------------|--|--|--|
| <b>Governmental Funds</b> |  |  |  |
|---------------------------|--|--|--|

|                  |                   |                   |                  |
|------------------|-------------------|-------------------|------------------|
| General          | 18,360,470        | 19,150,955        | (790,485)        |
| Special Revenue  | 6,214,400         | 6,478,244         | (263,844)        |
| Capital Projects | 11,736,000        | 11,456,560        | 279,440          |
| Debt Service     | 330,000           | 329,993           | 7                |
|                  | <u>36,640,870</u> | <u>37,415,752</u> | <u>(774,882)</u> |

|                         |  |  |  |
|-------------------------|--|--|--|
| <b>Enterprise Funds</b> |  |  |  |
|-------------------------|--|--|--|

|                   |                  |                   |                    |
|-------------------|------------------|-------------------|--------------------|
| Utilities         | 5,743,350        | 5,402,040         | 341,310            |
| Utilities Capital | 600,440          | 5,244,746         | (4,644,306)        |
|                   | <u>6,343,790</u> | <u>10,646,786</u> | <u>(4,302,996)</u> |

|                                 |  |  |  |
|---------------------------------|--|--|--|
| <b>Trust &amp; Agency Funds</b> |  |  |  |
|---------------------------------|--|--|--|

|                          |           |         |         |
|--------------------------|-----------|---------|---------|
| Police Pension Fiduciary | 1,412,900 | 755,100 | 657,800 |
|--------------------------|-----------|---------|---------|

## Summary of Budgeted Transfers by Fund

Budget Year 2023 - 2024

|         | Account No.   | Account Description | (Expense)<br>Transfer To | (Revenue)<br>Transfer From |
|---------|---------------|---------------------|--------------------------|----------------------------|
| Revenue | 01-50-386.000 | From Fund 26        | -                        | 700,000                    |
| Expense | 01-50-599.000 | To Fund 15          | 70,000                   | -                          |
| Revenue | 16-50-386.000 | From Fund 01 & 26   | -                        | 200,000                    |
| Revenue | 11-55-386.000 | From Fund 26        | -                        | 1,821,340                  |
| Revenue | 15-50-386.000 | From Fund 01        | -                        | 70,000                     |
| Expense | 01-50-599.000 | To Fund 16          | 60,000                   | -                          |
| Expense | 26-80-599.000 | To Fund 16          | 140,000                  | -                          |
| Expense | 26-80-599.000 | To Fund 01          | 700,000                  | -                          |
| Expense | 26-80-599.000 | To Fund 11          | 1,821,340                | -                          |
|         |               |                     | 2,791,340                | 2,791,340                  |

Village of Channahon  
 Summary of Budgeted Revenues/Expenses by Category  
**GENERAL FUND**  
 Budget Year 2023 - 2024

| REVENUE SOURCE              |                      | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year 2023<br>Approved Budget | Fiscal Year 2024<br>Approved Budget |
|-----------------------------|----------------------|----------------------------|----------------------------|-------------------------------------|-------------------------------------|
| General Fund 01             | Taxes                | 8,508,721                  | 10,035,773                 | 9,734,460                           | 11,906,800                          |
| General Fund 01             | Permits and Licenses | 1,039,208                  | 393,370                    | 291,460                             | 188,980                             |
| General Fund 01             | Fees and Fines       | 341,514                    | 365,595                    | 350,400                             | 341,000                             |
| General Fund 01             | Intergovernmental    | 644,095                    | 1,018,358                  | 1,020,775                           | 254,000                             |
| General Fund 01             | Development          | 876,179                    | 511,065                    | 470,500                             | 250,500                             |
| General Fund 01             | Miscellaneous        | 318,344                    | (234,672)                  | 130,800                             | 784,250                             |
| General Fund 01             | Transfers            | 707,220                    | 769,309                    | 799,342                             | 700,000                             |
| Capital Improvement Fund 11 | Taxes                | 148,249                    | 150,671                    | 142,500                             | 130,600                             |
| Capital Improvement Fund 11 | Miscellaneous        | 164,656                    | 196,370                    | 246,259                             | 483,000                             |
| Capital Improvement Fund 11 | Transfers            | 559,795                    | 324,775                    | 1,000,000                           | 3,321,340                           |
|                             |                      | <u>13,307,980</u>          | <u>13,530,615</u>          | <u>14,186,496</u>                   | <u>18,360,470</u>                   |

| EXPENDITURES                               |                       | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year 2023<br>Approved Budget | Fiscal Year 2024<br>Approved Budget |
|--|-----------------------|----------------------------|----------------------------|-------------------------------------|-------------------------------------|
| General Fund 01                            | Salaries              | 4,391,356                  | 4,572,124                  | 5,184,620                           | 5,367,570                           |
| General Fund 01                            | Related Payroll Costs | 1,089,597                  | 1,148,706                  | 1,214,205                           | 1,349,675                           |
| General Fund 01                            | Operating Costs       | 918,431                    | 1,057,218                  | 1,544,000                           | 1,705,570                           |
| General Fund 01                            | Professional Services | 1,002,663                  | 703,108                    | 886,400                             | 681,100                             |
| General Fund 01                            | Repairs & Maintenance | 269,332                    | 303,938                    | 600,275                             | 1,265,100                           |
| General Fund 01                            | Miscellaneous         | 997,928                    | 1,199,969                  | 1,092,100                           | 2,852,600                           |
| Capital Improvement Fund 11                | Capital Expenditures  | 1,398,030                  | 1,841,457                  | 3,604,100                           | 5,929,340                           |
|  |                       | <u>10,067,337</u>          | <u>10,826,520</u>          | <u>14,125,700</u>                   | <u>19,150,955</u>                   |
| <b>Increase/(Decrease) in Fund Balance</b> |                       | <u><b>3,240,643</b></u>    | <u><b>2,704,095</b></u>    | <u><b>60,796</b></u>                | <u><b>(790,485)</b></u>             |

Note: This summary includes the two General Funds (Fund 01 and Fund 11)

# Village of Channahon

## General Fund

### Summary of Budgeted Revenues/Expenses

Budget Year 2023 - 2024

| Fund No. | Fund Description     | Fiscal Year 2023 - 2024 |                   | Increase<br>(Decrease)<br>in Fund Balance |
|----------|----------------------|-------------------------|-------------------|---|
|          |                      | Total<br>Revenues       | Total<br>Expenses |   |
| 01       | General              | 14,425,530              | 13,221,615        | 1,203,915                                 |
| 11       | Capital Improvements | 3,934,940               | 5,929,340         | (1,994,400)                               |
|          |                      | <u>18,360,470</u>       | <u>19,150,955</u> | <u>(790,485)</u>                          |

Village of Channahon  
 Budgeted Revenues by Fund  
 General Fund 01  
**Taxes**  
 Budget Year 2023 - 2024

| Account No.   | Account Description                  | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|--------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 01-50-301.000 | Property Taxes (805)                 | 839,700                    | 787,558                    | 833,000                    | 647,000                             |
| 01-50-301.050 | Mobile Home Taxes                    | 857                        | 825                        | 800                        | 800                                 |
| 01-50-301.052 | Property Taxes (Police Protection)   | 274,607                    | 275,645                    | 300,000                    | 425,000                             |
| 01-50-302.000 | Road & Bridge                        | 143,503                    | 151,480                    | 150,000                    | 160,000                             |
| 01-50-303.001 | State Sales Tax                      | 1,860,279                  | 2,355,616                  | 2,400,000                  | 3,400,000                           |
| 01-50-303.002 | State Income Tax                     | 1,631,563                  | 2,011,255                  | 1,800,000                  | 1,900,000                           |
| 01-50-303.004 | State Use Tax                        | 565,038                    | 507,532                    | 500,000                    | 520,000                             |
| 01-50-303.005 | State Personal Property Tax          | 1,843                      | 4,018                      | 1,800                      | 3,000                               |
| 01-50-303.007 | State Auto Rental Tax                | 3,056                      | 3,209                      | 4,000                      | 3,000                               |
| 01-50-303.010 | State Gaming Revenue                 | 84,348                     | 201,819                    | 200,000                    | 221,000                             |
| 01-50-303.012 | State Excise Tax                     | 106,235                    | 93,088                     | 90,000                     | 81,000                              |
| 01-50-303.015 | State Cannabis Excise Tax            | 12,325                     | 20,865                     | 15,000                     | 20,000                              |
| 01-50-304.000 | Property Taxes (TIF Surplus)         | 211,633                    | 210,172                    | 210,060                    | 440,700                             |
| 01-50-305.001 | Village Sales Tax                    | 1,455,618                  | 2,021,710                  | 2,000,000                  | 2,600,000                           |
| 01-50-305.002 | Village Transfer Tax                 | 380,728                    | 361,132                    | 300,000                    | 300,000                             |
| 01-50-305.012 | Mobile Home Rental Tax               | 9,372                      | 9,838                      | 9,500                      | 10,000                              |
| 01-50-305.013 | Hotel & Motel Tax                    | 38,486                     | 40,725                     | 38,000                     | 42,000                              |
| 01-50-305.014 | Village Gaming Terminal Fee          | 7,400                      | 6,200                      | 7,300                      | 8,300                               |
| 01-52-301.053 | Property Taxes (Police Pension Fund) | 882,130                    | 973,087                    | 875,000                    | 1,125,000                           |
|               | <i>Total Taxes</i>                   | <u>8,508,721</u>           | <u>10,035,773</u>          | <u>9,734,460</u>           | <u>11,906,800</u>                   |

**Permits and Licenses**  
 Budget Year 2023 - 2024

| Account No.   | Account Description               | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|-----------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 01-50-305.003 | Liquor License                    | 20,032                     | 28,750                     | 28,500                     | 29,800                              |
| 01-50-305.004 | Business License                  | 12,950                     | 11,120                     | 13,360                     | 14,480                              |
| 01-50-305.005 | Vending Machine License           | 6,500                      | 9,100                      | 8,400                      | 8,300                               |
| 01-50-305.008 | Solicitors Permits                | 200                        | 200                        | 200                        | 200                                 |
| 01-50-305.016 | Overweight Permits                | 55,480                     | 24,740                     | 24,000                     | 15,000                              |
| 01-50-305.017 | Mobile Food Vendor Permits        | 425                        | 1,120                      | 900                        | 1,000                               |
| 01-50-305.018 | UTV Permits                       | 110                        | 310                        | 100                        | 200                                 |
| 01-50-330.000 | Building Permits                  | 897,961                    | 276,730                    | 181,000                    | 85,000                              |
| 01-50-331.000 | Contractor Registration           | 45,550                     | 41,300                     | 35,000                     | 35,000                              |
|               | <i>Total Permits and Licenses</i> | <u>1,039,208</u>           | <u>393,370</u>             | <u>291,460</u>             | <u>188,980</u>                      |

Village of Channahon  
 Budgeted Revenues by Fund  
 General Fund 01  
**Fees and Fines**  
 Budget Year 2023 - 2024

| Account No.   | Account Description                  | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|--------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 01-50-303.011 | Registration Fee - Police Department | 920                        | 840                        | 900                        | 800                                 |
| 01-50-310.000 | Ameritech Franchise Fee              | 22,289                     | 20,233                     | 20,700                     | 18,000                              |
| 01-50-311.000 | Cable TV Franchise Fee               | 195,750                    | 210,014                    | 207,200                    | 210,000                             |
| 01-50-320.000 | Police Fines                         | 33,732                     | 30,074                     | 30,000                     | 30,000                              |
| 01-50-320.002 | Police Fines - Warrant Fee           | 770                        | 1,050                      | 1,000                      | 1,000                               |
| 01-50-320.004 | City Attorney Fee                    | 1,600                      | 375                        | 500                        | 500                                 |
| 01-50-321.000 | Police Training                      | 10,896                     | 24,094                     | 15,000                     | 15,000                              |
| 01-50-323.000 | Compliance Tickets                   | 24,482                     | 29,341                     | 25,000                     | 25,000                              |
| 01-50-328.001 | DUI/Law Enforcement                  | 5,702                      | 4,335                      | 6,000                      | 2,500                               |
| 01-50-328.005 | Impound Fees                         | 18,700                     | 15,000                     | 18,000                     | 10,000                              |
| 01-50-330.001 | Application & Site Development Fees  | 6,340                      | 11,430                     | 6,100                      | 5,500                               |
| 01-50-337.000 | Franchise Gas Fee                    | 9,683                      | 12,060                     | 12,000                     | 16,700                              |
| 01-50-373.000 | Inspection Fee                       | 10,650                     | 6,750                      | 8,000                      | 6,000                               |
|               | <i>Total Fees and Fines</i>          | <u>341,514</u>             | <u>365,595</u>             | <u>350,400</u>             | <u>341,000</u>                      |

**Intergovernmental**  
 Budget Year 2023 - 2024

| Account No.   | Account Description             | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|---------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 01-50-316.000 | EMA Revenue                     | 8,200                      | 7,145                      | 7,000                      | 10,000                              |
| 01-50-322.000 | School District Reimbursement   | 48,715                     | 50,620                     | 52,975                     | 152,400                             |
| 01-50-326.001 | Security Details                | 29,831                     | 23,582                     | 25,000                     | 20,000                              |
| 01-50-329.010 | American Rescue Plan Act Relief | -                          | 900,812                    | 899,800                    | -                                   |
| 01-50-341.000 | Salt Sales to Township          | 11,079                     | 16,264                     | 10,000                     | 10,000                              |
| 01-50-343.000 | Bike Path Revenue               | 4,150                      | 3,836                      | 4,000                      | 5,000                               |
| 01-50-350.004 | State Signal Revenues           | 4,850                      | 2,400                      | 2,400                      | 2,400                               |
| 01-50-350.005 | School Signal Revenues          | 1,300                      | 1,200                      | 1,200                      | 1,200                               |
| 01-50-391.000 | Grants - Other                  | 535,971                    | 12,500                     | 18,400                     | 53,000                              |
|               | <i>Total Intergovernmental</i>  | <u>644,095</u>             | <u>1,018,358</u>           | <u>1,020,775</u>           | <u>254,000</u>                      |

Village of Channahon  
 Budgeted Revenues by Fund  
 General Fund 01  
**Development**  
 Budget Year 2023 - 2024

| Account No.   | Account Description         | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|-----------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 01-50-322.001 | Legal Expense Reimbursement | 58,588                     | 42,339                     | 30,000                     | 30,000                              |
| 01-50-322.005 | Engineering Reimbursement   | 701,535                    | 424,567                    | 400,000                    | 200,000                             |
| 01-50-330.003 | Plan Review - Public Works  | 97,117                     | 42,704                     | 40,000                     | 20,000                              |
| 01-50-330.004 | Plan Review - Development   | 551                        | 1,455                      | 500                        | 500                                 |
| 01-50-347.000 | Tipping Fees                | 18,389                     | -                          | -                          | -                                   |
|               | <i>Total Development</i>    | <u>876,179</u>             | <u>511,065</u>             | <u>470,500</u>             | <u>250,500</u>                      |

**Miscellaneous**  
 Budget Year 2023 - 2024

| Account No.                                | Account Description                | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|--|------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 01-50-305.027                              | Fingerprinting                     | 331                        | 398                        | 500                        | 500                                 |
| 01-50-312.000                              | Ameritech Lease                    | 2,814                      | 2,814                      | 2,800                      | 3,000                               |
| 01-50-324.000                              | Insurance Reports                  | 745                        | 1,106                      | 500                        | 500                                 |
| 01-50-324.002                              | Property Damage Reimbursement      | -                          | 2,390                      | -                          | -                                   |
| 01-50-338.000                              | Tree Sales                         | 7,703                      | 8,295                      | 7,500                      | 5,000                               |
| 01-50-338.001                              | Tree Preservation                  | 202,875                    | 17,484                     | -                          | -                                   |
| 01-50-339.000                              | Weed Control                       | 4,876                      | 4,871                      | 4,000                      | 5,000                               |
| 01-50-380.000                              | Interest Income                    | 80,247                     | 116,849                    | 70,000                     | 450,000                             |
| 01-50-383.000                              | State of the Village               | -                          | 2,479                      | 2,500                      | 2,000                               |
| 01-50-385.000                              | Miscellaneous                      | 21,300                     | 23,241                     | 17,000                     | 17,250                              |
| 01-50-386.000                              | Transfers from Other Funds         | 707,220                    | 769,309                    | 799,342                    | 700,000                             |
| 01-50-387.000                              | Sales of Equipment                 | -                          | 528                        | 1,000                      | 1,000                               |
| 01-50-390.000                              | Increase(Decrease) in Market Value | (2,551)                    | (415,129)                  | 25,000                     | 300,000                             |
| 01-50-399.000                              | Over/Short Revenue                 | 5                          | -                          | -                          | -                                   |
|  | <i>Total Miscellaneous</i>         | <u>1,025,564</u>           | <u>534,637</u>             | <u>930,142</u>             | <u>1,484,250</u>                    |
| <b>Grand Total - General Fund Revenues</b> |                                    | <u>12,435,281</u>          | <u>12,858,799</u>          | <u>12,797,737</u>          | <u>14,425,530</u>                   |

Village of Channahon  
 Budgeted Expenses by Fund  
 General Fund 01  
**Salaries**  
 Budget Year 2023 - 2024

| Account No.   | Account Description                     | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|---|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 01-50-400.001 | Village President                       | 20,560                     | 18,940                     | 19,700                     | 19,700                              |
| 01-50-400.002 | Village Liquor Commissioner             | 720                        | 840                        | 720                        | 720                                 |
| 01-50-401.001 | Village Trustees                        | 79,115                     | 70,250                     | 75,000                     | 75,000                              |
| 01-50-401.003 | Village Clerk                           | 9,418                      | 9,000                      | 9,700                      | 9,700                               |
| 01-50-405.001 | Village Administrator                   | 136,214                    | 139,764                    | 143,700                    | 149,000                             |
| 01-50-405.002 | Administrative Assistant                | 74,325                     | 74,409                     | 74,500                     | 76,800                              |
| 01-50-405.005 | Office Assistant                        | 56,548                     | 58,021                     | 60,000                     | 61,500                              |
| 01-50-405.006 | Office Assistant                        | 44,845                     | 47,514                     | 50,900                     | 50,500                              |
| 01-50-408.002 | Human Resources Manager                 | 80,039                     | 82,125                     | 84,500                     | 87,500                              |
| 01-50-438.002 | Internship                              | -                          | 3,582                      | 3,600                      | 8,000                               |
| 01-50-475.000 | Overtime                                | 1,519                      | 2,715                      | 2,500                      | 4,000                               |
| 01-51-425.000 | Director of Development                 | 110,445                    | 113,322                    | 116,500                    | 120,500                             |
| 01-51-426.000 | Marketing & Communications Manager      | 57,000                     | 58,710                     | 60,400                     | 68,000                              |
| 01-51-427.001 | Building Inspector                      | -                          | -                          | 62,000                     | 70,000                              |
| 01-51-428.000 | Planning & Zoning Board                 | 3,010                      | 2,850                      | 3,500                      | 3,500                               |
| 01-51-429.000 | Planner                                 | 31,560                     | 34,522                     | 35,000                     | 39,500                              |
| 01-51-430.000 | Development Clerk                       | 46,704                     | 50,557                     | 54,200                     | 57,500                              |
| 01-51-431.000 | Chief Building Official                 | 92,899                     | 95,319                     | 33,000                     | -                                   |
| 01-51-431.001 | Chief Building Official                 | -                          | -                          | 90,000                     | 105,000                             |
| 01-51-456.000 | GIS Technician/Info Systems Coordinator | -                          | -                          | 70,000                     | 70,000                              |
| 01-51-459.001 | Code Enforcement Officer                | 51,377                     | 56,203                     | 60,300                     | 64,000                              |
| 01-51-475.000 | Overtime                                | 1,132                      | 3,387                      | 3,000                      | 4,000                               |
| 01-52-415.000 | Police Chief                            | 127,408                    | 130,728                    | 134,400                    | 139,000                             |
| 01-52-415.100 | Deputy Police Chief - 1                 | 121,235                    | 124,394                    | 127,850                    | 132,000                             |
| 01-52-415.200 | Deputy Police Chief - 2                 | 116,944                    | 119,991                    | 123,300                    | 127,500                             |
| 01-52-416.001 | Sergeant - 1                            | 97,100                     | 107,484                    | 110,700                    | 118,700                             |
| 01-52-416.002 | Sergeant - 2                            | 97,760                     | 105,068                    | 110,700                    | 118,700                             |
| 01-52-416.003 | Sergeant - 3                            | 115,783                    | 117,392                    | 120,900                    | 124,000                             |
| 01-52-416.004 | Sergeant - 4                            | 119,520                    | 95,812                     | 110,700                    | 118,700                             |
| 01-52-416.005 | Sergeant - 5                            | 101,988                    | 108,825                    | 120,900                    | 124,000                             |
| 01-52-417.001 | Investigator Stipend                    | 2,605                      | 2,600                      | 2,650                      | 2,650                               |
| 01-52-417.002 | K9 Officer Stipend                      | 2,738                      | 2,738                      | 2,800                      | 2,800                               |
| 01-52-418.001 | Patrol Officer - 1                      | 70,155                     | 77,327                     | 83,600                     | 91,000                              |
| 01-52-418.002 | Patrol Officer - 2                      | 68,028                     | 69,399                     | 73,300                     | 80,000                              |
| 01-52-418.003 | Patrol Officer - 3                      | 88,782                     | 90,053                     | 67,100                     | 73,000                              |
| 01-52-418.004 | Patrol Officer - 4                      | 73,581                     | 75,839                     | 83,600                     | 91,000                              |
| 01-52-418.005 | Patrol Officer - 5                      | 86,780                     | 90,251                     | 91,300                     | 95,000                              |
| 01-52-418.006 | Patrol Officer - 6                      | 41,516                     | 64,695                     | 70,100                     | 76,500                              |
| 01-52-418.007 | Patrol Officer - 7                      | 71,990                     | 76,581                     | 83,600                     | 91,000                              |
| 01-52-418.008 | Patrol Officer - 8                      | 86,901                     | 88,579                     | 91,300                     | 95,000                              |
| 01-52-418.009 | Patrol Officer - 9                      | 68,489                     | 72,036                     | 80,000                     | 72,000                              |
| 01-52-418.010 | Patrol Officer - 10                     | 86,764                     | 87,940                     | 91,300                     | 95,000                              |
| 01-52-418.011 | Patrol Officer - 11                     | 87,896                     | 90,191                     | 91,300                     | 95,000                              |

Village of Channahon  
 Budgeted Expenses by Fund  
 General Fund 01  
**Salaries, continued**  
 Budget Year 2023 - 2024

| Account No.   | Account Description                        | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|--|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 01-52-418.012 | Patrol Officer - 12                        | 87,928                     | 90,497                     | 91,300                     | 95,000                              |
| 01-52-418.013 | Patrol Officer - 13                        | 88,113                     | 60,079                     | -                          | 72,000                              |
| 01-52-418.014 | Patrol Officer - 14                        | 59,125                     | 39,962                     | 70,100                     | 76,500                              |
| 01-52-418.015 | Patrol Officer - 15                        | 61,802                     | 67,353                     | 70,100                     | 80,000                              |
| 01-52-418.016 | Patrol Officer - 16                        | 65,244                     | 70,060                     | 73,300                     | 80,000                              |
| 01-52-418.017 | Patrol Officer - 17                        | 35,161                     | 23,543                     | 67,100                     | 73,000                              |
| 01-52-418.018 | Patrol Officer - 18                        | 53,879                     | 67,995                     | 73,300                     | 80,000                              |
| 01-52-418.019 | Patrol Officer - 19                        | 65,901                     | 70,744                     | 73,300                     | 80,000                              |
| 01-52-418.020 | Patrol Officer - 20                        | -                          | 23,423                     | 67,100                     | 73,000                              |
| 01-52-419.002 | Records Administrator                      | -                          | 30,133                     | 62,300                     | 66,000                              |
| 01-52-420.000 | Police Records Clerk I                     | 50,099                     | 24,691                     | 45,000                     | 54,000                              |
| 01-52-422.000 | Police Records Clerk II                    | 56,548                     | 58,021                     | 60,000                     | 55,600                              |
| 01-52-423.003 | Odor Network Director/CSO                  | 11,738                     | 12,188                     | 16,100                     | 16,200                              |
| 01-52-470.000 | Officer in Charge                          | 3,592                      | 3,714                      | 5,000                      | 4,000                               |
| 01-52-471.000 | Field Training Officer                     | 1,819                      | 1,989                      | 4,000                      | 4,000                               |
| 01-52-475.000 | Overtime                                   | 189,301                    | 206,488                    | 234,000                    | 245,600                             |
| 01-53-435.001 | Public Works Director - Engineer           | 47,941                     | 47,095                     | 48,000                     | 49,500                              |
| 01-53-435.002 | Assistant Public Works Director - Engineer | -                          | -                          | 38,500                     | 35,000                              |
| 01-53-436.000 | Assistant Public Works - Streets           | 19,107                     | 19,271                     | 21,500                     | 22,000                              |
| 01-53-437.001 | Laborer - 1                                | 47,165                     | 49,468                     | 52,200                     | 55,200                              |
| 01-53-437.002 | Laborer - 2                                | 54,449                     | 55,867                     | 57,450                     | 52,500                              |
| 01-53-437.003 | Laborer - 3                                | 54,449                     | 55,867                     | 57,450                     | 48,600                              |
| 01-53-437.004 | Laborer - 4                                | 54,657                     | 55,867                     | 57,500                     | 58,900                              |
| 01-53-437.005 | Laborer - 5                                | 46,553                     | 44,254                     | 49,000                     | 50,200                              |
| 01-53-437.006 | Laborer - 6                                | 28,315                     | 44,339                     | 49,000                     | 50,200                              |
| 01-53-437.009 | Laborer - 9                                | 17,451                     | -                          | -                          | -                                   |
| 01-53-437.011 | Laborer - 11                               | -                          | 45,309                     | 49,000                     | 48,600                              |
| 01-53-438.000 | Part Time Public Works                     | 18,314                     | 7,072                      | 21,600                     | 23,400                              |
| 01-53-440.000 | Engineering Project Manager                | 35,196                     | 34,575                     | 35,400                     | -                                   |
| 01-53-440.001 | Engineering Technician                     | 21,589                     | 21,731                     | 22,800                     | 23,600                              |
| 01-53-441.000 | Building Maintenance Lab - 1               | 49,346                     | 52,275                     | 56,200                     | 59,500                              |
| 01-53-442.000 | Public Works Superintendent                | 31,160                     | 31,042                     | 32,600                     | 33,700                              |
| 01-53-445.000 | Foreman                                    | 27,907                     | 42,723                     | 44,200                     | 36,500                              |
| 01-53-445.001 | Foreman                                    | 22,842                     | 35,969                     | 38,900                     | 41,200                              |
| 01-53-451.000 | Public Works Assistant                     | 15,443                     | 16,052                     | 17,500                     | 15,800                              |
| 01-53-473.000 | Pager Pay                                  | 9,623                      | 8,841                      | 10,000                     | 11,000                              |
| 01-53-475.000 | Overtime                                   | 66,362                     | 58,528                     | 45,000                     | 40,000                              |
| 01-54-421.000 | Police Board                               | 390                        | 260                        | 800                        | 800                                 |
| 01-56-408.001 | Finance Director                           | 118,330                    | 121,413                    | 124,800                    | 129,000                             |
| 01-56-408.003 | Assistant Finance Director                 | -                          | -                          | 95,000                     | -                                   |
| 01-56-408.005 | Accountant                                 | 64,360                     | 68,182                     | 72,600                     | 77,000                              |

Village of Channahon  
 Budgeted Expenses by Fund  
 General Fund 01  
**Salaries, continued**  
**Budget Year 2023 - 2024**

| Account No.           | Account Description | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|-----------------------|---------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 01-56-460.000         | Accounting Clerk    | 44,709                     | 47,369                     | 50,900                     | 54,000                              |
| 01-56-460.002         | Accounting Clerk    | -                          | -                          | -                          | 47,500                              |
| 01-56-475.000         | Overtime            | 1,297                      | 1,052                      | 3,500                      | 3,500                               |
| 01-57-410.000         | EMA Director        | 32,758                     | 36,869                     | 37,100                     | 38,500                              |
| <i>Total Salaries</i> |                     | <u>4,391,356</u>           | <u>4,572,124</u>           | <u>5,184,620</u>           | <u>5,367,570</u>                    |

**Related Payroll Costs**  
**Budget Year 2023 - 2024**

| Account No.   | Account Description      | Fiscal Year<br>2020 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|--------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 01-50-501.001 | Hospitalization Coverage | 50,916                     | 56,241                     | 55,000                     | 58,500                              |
| 01-50-501.002 | Dental Coverage          | 3,147                      | 2,288                      | 3,000                      | 3,000                               |
| 01-50-501.003 | Life Insurance Coverage  | 538                        | 1,081                      | 1,000                      | 1,200                               |
| 01-50-501.004 | Vision Care              | 502                        | 530                        | 500                        | 1,000                               |
| 01-50-501.011 | Hospitalization - Union  | 55,776                     | 58,464                     | 62,640                     | 44,000                              |
| 01-50-501.012 | Health Savings Account   | 153                        | 151                        | 100                        | 300                                 |
| 01-50-505.000 | Unemployment Insurance   | 552                        | 831                        | 700                        | 1,000                               |
| 01-50-513.000 | Professional Development | 1,252                      | 834                        | 2,300                      | 2,300                               |
| 01-50-513.001 | Tuition Reimbursement    | -                          | 3,990                      | 10,000                     | 12,300                              |
| 01-51-501.001 | Hospitalization Coverage | 29,129                     | 31,785                     | 32,000                     | 37,000                              |
| 01-51-501.002 | Dental Coverage          | 2,588                      | 2,674                      | 2,800                      | 2,900                               |
| 01-51-501.003 | Life Insurance Coverage  | 469                        | 996                        | 1,000                      | 1,000                               |
| 01-51-501.004 | Vision Care              | 498                        | 621                        | 1,000                      | 700                                 |
| 01-51-501.011 | Hospitalization - Union  | 46,176                     | 48,396                     | 51,840                     | 55,000                              |
| 01-51-501.012 | Health Savings Account   | 77                         | 75                         | 100                        | 100                                 |
| 01-51-505.000 | Unemployment Insurance   | 643                        | 813                        | 700                        | 1,000                               |
| 01-51-513.000 | Professional Development | 1,164                      | 1,404                      | 2,625                      | 2,625                               |
| 01-52-501.001 | Hospitalization Coverage | 433,853                    | 469,876                    | 450,000                    | 490,000                             |
| 01-52-501.002 | Dental Coverage          | 23,839                     | 23,651                     | 24,000                     | 24,500                              |
| 01-52-501.003 | Life Insurance Coverage  | 2,986                      | 6,407                      | 6,300                      | 7,200                               |
| 01-52-501.004 | Vision Care              | 2,589                      | 2,968                      | 3,000                      | 3,300                               |
| 01-52-501.011 | Hospitalization - Union  | 173,616                    | 170,430                    | 176,580                    | 240,500                             |
| 01-52-501.012 | Health Savings Account   | 229                        | 206                        | 300                        | 300                                 |
| 01-52-505.000 | Unemployment Insurance   | 3,557                      | 4,420                      | 4,000                      | 4,500                               |
| 01-52-513.000 | Professional Development | -                          | 1,450                      | 8,600                      | 9,650                               |
| 01-53-501.001 | Hospitalization Coverage | 30,059                     | 28,251                     | 32,000                     | 30,000                              |
| 01-53-501.002 | Dental Coverage          | 1,634                      | 1,288                      | 2,000                      | 2,000                               |
| 01-53-501.003 | Life Insurance Coverage  | 792                        | 1,594                      | 1,500                      | 2,000                               |
| 01-53-501.004 | Vision Care              | 912                        | 754                        | 1,000                      | 1,000                               |
| 01-53-501.011 | Hospitalization - Union  | 181,960                    | 187,618                    | 218,250                    | 213,000                             |
| 01-53-501.012 | Health Savings Account   | 229                        | 206                        | 300                        | 100                                 |

Village of Channahon  
 Budgeted Expenses by Fund  
 General Fund 01  
**Related Payroll Costs, continued**  
 Budget Year 2023 - 2024

| Account No.                        | Account Description      | Fiscal Year<br>2020 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|------------------------------------|--------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 01-53-505.000                      | Unemployment Insurance   | 1,171                      | 1,556                      | 1,200                      | 1,500                               |
| 01-53-513.000                      | Professional Development | 611                        | 2,307                      | 8,390                      | 11,100                              |
| 01-54-513.000                      | Professional Development | -                          | 1,050                      | 2,000                      | 3,000                               |
| 01-56-501.001                      | Hospitalization Coverage | (148)                      | -                          | -                          | -                                   |
| 01-56-501.002                      | Dental Coverage          | 1,233                      | 1,415                      | 2,000                      | 1,500                               |
| 01-56-501.003                      | Life Insurance Coverage  | 271                        | 628                        | 1,000                      | 700                                 |
| 01-56-501.004                      | Vision Care              | 332                        | 404                        | 500                        | 500                                 |
| 01-56-501.011                      | Hospitalization - Union  | 34,290                     | 28,752                     | 30,780                     | 65,500                              |
| 01-56-501.012                      | Health Savings Account   | 77                         | 75                         | 100                        | 100                                 |
| 01-56-505.000                      | Unemployment Insurance   | 325                        | 381                        | 500                        | 500                                 |
| 01-56-513.000                      | Professional Development | 366                        | 1,563                      | 2,500                      | 3,100                               |
| 01-57-505.000                      | Unemployment Insurance   | 73                         | 154                        | 100                        | 200                                 |
| 01-57-513.000                      | Professional Development | 1,160                      | 125                        | 10,000                     | 10,000                              |
| <i>Total Related Payroll Costs</i> |                          | 1,089,597                  | 1,148,706                  | 1,214,205                  | 1,349,675                           |

**Operating Costs**  
 Budget Year 2023 - 2024

| Account No.   | Account Description           | Fiscal Year<br>2020 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|-------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 01-50-502.000 | Medical Testing               | -                          | -                          | 500                        | 500                                 |
| 01-50-506.000 | Uniforms                      | -                          | -                          | 500                        | 500                                 |
| 01-50-512.008 | Bank Service Fees             | 4,286                      | 12,646                     | 9,000                      | -                                   |
| 01-50-514.000 | Telephone                     | 28,435                     | 31,502                     | 31,000                     | 34,000                              |
| 01-50-516.000 | Gas                           | 7,145                      | 8,397                      | 8,000                      | 6,500                               |
| 01-50-525.000 | Postage                       | 3,239                      | 1,664                      | 3,000                      | 3,000                               |
| 01-50-526.000 | Dues & Subscriptions          | 21,326                     | 22,036                     | 23,400                     | 30,850                              |
| 01-50-527.000 | Printing                      | 724                        | 1,310                      | 1,000                      | 1,500                               |
| 01-50-528.000 | Publishing                    | 104                        | 212                        | 500                        | 500                                 |
| 01-50-529.000 | Supplies                      | 10,100                     | 9,954                      | 13,500                     | 11,500                              |
| 01-50-551.000 | Office Furniture              | -                          | -                          | 5,000                      | -                                   |
| 01-50-565.000 | Meetings                      | 55                         | 988                        | 1,500                      | 1,500                               |
| 01-50-566.000 | Travel                        | -                          | 1,651                      | 5,300                      | 5,300                               |
| 01-50-567.000 | Insurance - General Liability | 407                        | 407                        | 500                        | 500                                 |
| 01-50-567.005 | Cyber Insurance               | 4,803                      | 10,425                     | 11,000                     | -                                   |
| 01-50-569.000 | Equipment Lease               | 19,107                     | 21,172                     | 25,600                     | 25,600                              |
| 01-50-584.054 | Village President - Travel    | -                          | 832                        | 3,000                      | 5,000                               |
| 01-50-584.055 | Village President - Meetings  | -                          | 11,107                     | 8,500                      | 8,500                               |
| 01-51-502.000 | Medical Testing               | -                          | -                          | 500                        | 500                                 |
| 01-51-506.000 | Uniforms                      | 727                        | 268                        | 2,500                      | 12,500                              |
| 01-51-514.000 | Telephone                     | 2,236                      | 2,545                      | 4,500                      | 5,000                               |

Village of Channahon  
 Budgeted Expenses by Fund  
 General Fund 01  
**Operating Costs, continued**  
 Budget Year 2023 - 2024

| Account No.   | Account Description              | Fiscal Year<br>2020 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|----------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 01-51-514.003 | Fleet Monitoring - GPS Internet  | -                          | -                          | 700                        | 700                                 |
| 01-51-525.000 | Postage                          | 1,747                      | 1,462                      | 2,000                      | 2,000                               |
| 01-51-526.000 | Dues & Subscriptions             | 340                        | 340                        | 1,385                      | 1,400                               |
| 01-51-527.000 | Printing                         | 3,002                      | 1,976                      | 2,000                      | 2,000                               |
| 01-51-528.000 | Publishing                       | 1,794                      | 1,882                      | 1,500                      | 1,500                               |
| 01-51-529.000 | Supplies                         | 507                        | 572                        | 1,000                      | 1,000                               |
| 01-51-536.001 | Computers, Technology & Hardware | 64,654                     | 82,570                     | 111,750                    | 49,000                              |
| 01-51-536.002 | Software & Licensing             | -                          | -                          | -                          | 69,000                              |
| 01-51-536.003 | IT Consulting                    | -                          | -                          | -                          | 45,250                              |
| 01-51-542.000 | Fuel                             | 2,189                      | 3,263                      | 6,000                      | 4,800                               |
| 01-51-550.000 | Equipment                        | 200                        | -                          | 500                        | 7,500                               |
| 01-51-551.000 | Office Furniture                 | 218                        | -                          | 1,000                      | 1,000                               |
| 01-51-565.000 | Meetings                         | -                          | 872                        | 2,500                      | 2,500                               |
| 01-51-566.000 | Travel                           | -                          | 1,568                      | 2,750                      | 2,750                               |
| 01-51-566.001 | Marketing                        | 10,625                     | 17,913                     | 17,400                     | 13,900                              |
| 01-51-566.002 | Public Image Enhancements        | -                          | -                          | 165,700                    | 164,450                             |
| 01-51-570.000 | 60th Anniversary                 | 9,745                      | 19,446                     | -                          | -                                   |
| 01-51-570.003 | Potato Festival                  | -                          | -                          | -                          | 10,000                              |
| 01-51-570.004 | Channaholidays                   | -                          | -                          | -                          | 10,000                              |
| 01-51-570.005 | Miscellaneous Community Events   | -                          | -                          | -                          | 8,000                               |
| 01-52-502.000 | Medical Testing                  | 4,579                      | 4,432                      | 4,900                      | 4,900                               |
| 01-52-506.000 | Uniforms                         | 30,424                     | 36,792                     | 54,000                     | 56,500                              |
| 01-52-507.000 | Training                         | 28,188                     | 24,463                     | 46,450                     | 83,900                              |
| 01-52-508.000 | Police Testing                   | 1,793                      | 640                        | 4,000                      | 5,000                               |
| 01-52-509.001 | Background Checks                | -                          | -                          | 1,000                      | 1,000                               |
| 01-52-509.008 | Warrant Expense                  | 3,538                      | 3,715                      | 4,200                      | 4,500                               |
| 01-52-509.009 | Fingerprinting                   | 1,000                      | -                          | -                          | -                                   |
| 01-52-514.000 | Telephone                        | 17,288                     | 18,326                     | 23,800                     | 24,850                              |
| 01-52-514.003 | Fleet Monitoring - GPS Internet  | 1,802                      | 1,943                      | 2,000                      | 2,400                               |
| 01-52-515.000 | Electric                         | 33                         | -                          | -                          | -                                   |
| 01-52-516.000 | Gas                              | 26                         | -                          | -                          | -                                   |
| 01-52-521.000 | Wescom Dispatch Services         | 184,173                    | 190,046                    | 198,000                    | 210,000                             |
| 01-52-525.000 | Postage                          | 825                        | 713                        | 1,600                      | 1,600                               |
| 01-52-526.000 | Dues & Subscriptions             | 24,269                     | 27,695                     | 52,600                     | 55,500                              |
| 01-52-527.000 | Printing                         | 1,143                      | 906                        | 1,500                      | 2,000                               |
| 01-52-528.000 | Publishing                       | 1,147                      | -                          | 2,000                      | 2,000                               |
| 01-52-529.000 | Supplies                         | 4,493                      | 6,236                      | 11,150                     | 14,600                              |
| 01-52-539.002 | Range Supplies                   | 974                        | 584                        | 2,250                      | 2,250                               |
| 01-52-539.003 | Range Ammunition                 | 6,768                      | 14,523                     | 16,000                     | 16,000                              |
| 01-52-542.000 | Fuel                             | 36,373                     | 54,783                     | 65,000                     | 77,000                              |
| 01-52-550.000 | Equipment                        | 15,531                     | 46,813                     | 4,100                      | 15,925                              |
| 01-52-551.000 | Office Furniture                 | 100                        | -                          | -                          | -                                   |
| 01-52-560.000 | Police Community Relations       | -                          | 412                        | 4,500                      | 5,500                               |
| 01-52-565.000 | Meetings                         | 475                        | 1,677                      | 2,200                      | 3,200                               |
| 01-52-566.000 | Travel                           | 971                        | 3,918                      | 21,990                     | 37,350                              |
| 01-52-588.000 | Kennel Expense                   | 353                        | 315                        | 1,500                      | 1,000                               |

Village of Channahon  
 Budgeted Expenses by Fund  
 General Fund 01  
**Operating Costs, continued**  
 Budget Year 2023 - 2024

| Account No.   | Account Description             | Fiscal Year<br>2020 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|---------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 01-52-610.000 | Police Equipment                | 68,459                     | 23,956                     | 40,100                     | 43,600                              |
| 01-53-502.000 | Medical Testing                 | 1,956                      | 1,324                      | 1,000                      | 1,000                               |
| 01-53-506.000 | Uniforms                        | 7,407                      | 9,392                      | 11,625                     | 11,725                              |
| 01-53-514.000 | Telephone                       | 6,663                      | 6,489                      | 6,600                      | 6,600                               |
| 01-53-514.003 | Fleet Monitoring - GPS Internet | 2,607                      | 2,720                      | 2,750                      | 2,750                               |
| 01-53-516.000 | Gas                             | 1,122                      | 1,729                      | 4,500                      | 4,500                               |
| 01-53-525.000 | Postage                         | 450                        | 887                        | 1,400                      | 1,400                               |
| 01-53-526.000 | Dues & Subscriptions            | 4,654                      | 4,336                      | 6,875                      | 6,825                               |
| 01-53-526.001 | NPDES Permits                   | 1,000                      | 1,000                      | 1,250                      | 1,250                               |
| 01-53-527.000 | Printing                        | 10                         | 13                         | 200                        | 200                                 |
| 01-53-528.000 | Publishing                      | 12                         | 153                        | 1,200                      | 2,200                               |
| 01-53-529.000 | Supplies                        | 2,819                      | 3,567                      | 5,075                      | 5,900                               |
| 01-53-540.000 | Signs                           | 5,819                      | 10,260                     | 11,900                     | 16,450                              |
| 01-53-540.001 | Adopt A Spot Signs              | -                          | -                          | 200                        | 200                                 |
| 01-53-542.000 | Fuel                            | 29,631                     | 49,793                     | 60,000                     | 91,000                              |
| 01-53-544.000 | Street Lighting                 | 84,703                     | 94,487                     | 90,000                     | 90,000                              |
| 01-53-546.000 | Salt Purchases                  | 110,359                    | 87,729                     | 155,000                    | 24,370                              |
| 01-53-550.000 | Equipment                       | -                          | 925                        | 35,550                     | 24,275                              |
| 01-53-551.000 | Office Furniture                | 334                        | -                          | 250                        | 250                                 |
| 01-53-552.000 | Tools                           | 227                        | 3,109                      | 3,450                      | 4,150                               |
| 01-53-561.000 | Rentals                         | 1,543                      | 1,872                      | 7,500                      | 7,500                               |
| 01-53-565.000 | Meetings                        | 122                        | 149                        | 250                        | 250                                 |
| 01-53-566.000 | Travel                          | -                          | -                          | -                          | 3,000                               |
| 01-53-586.000 | Tree & Weed Control             | 5,845                      | 4,025                      | 17,000                     | 17,000                              |
| 01-53-586.003 | Mosquito Abatement              | -                          | -                          | 12,000                     | 12,000                              |
| 01-53-602.000 | Village Computer System         | -                          | -                          | -                          | 30,000                              |
| 01-54-526.000 | Dues & Subscriptions            | 375                        | 375                        | 400                        | 400                                 |
| 01-54-566.000 | Travel                          | -                          | -                          | 1,000                      | 2,000                               |
| 01-56-502.000 | Medical Testing                 | 162                        | 162                        | 200                        | 500                                 |
| 01-56-512.008 | Bank Service Fees               | -                          | 1,108                      | -                          | 39,100                              |
| 01-56-514.000 | Telephone                       | 427                        | 228                        | 500                        | 500                                 |
| 01-56-525.000 | Postage                         | 1,087                      | 1,180                      | 1,200                      | 1,500                               |
| 01-56-526.000 | Dues & Subscriptions            | 480                        | 679                        | 700                        | 1,600                               |
| 01-56-527.000 | Printing                        | 442                        | 264                        | 500                        | 1,000                               |
| 01-56-528.000 | Publishing                      | 1,222                      | 937                        | 1,500                      | 2,000                               |
| 01-56-529.000 | Supplies                        | 952                        | 1,434                      | 1,500                      | 2,500                               |
| 01-56-551.000 | Office Furniture                | 505                        | 1,677                      | 3,000                      | 5,000                               |
| 01-56-565.000 | Meetings                        | 46                         | 340                        | 300                        | 500                                 |
| 01-56-566.000 | Travel                          | -                          | 1,809                      | 2,500                      | 3,000                               |
| 01-56-567.000 | Insurance - General Liability   | 125                        | -                          | 200                        | 200                                 |
| 01-57-506.000 | Uniforms                        | 1,652                      | 2,827                      | 6,500                      | 5,500                               |
| 01-57-514.000 | Telephone                       | 1,010                      | 1,002                      | 1,200                      | 1,200                               |
| 01-57-525.000 | Postage                         | 8                          | -                          | 200                        | 500                                 |
| 01-57-526.000 | Dues & Subscriptions            | 195                        | 65                         | 900                        | 900                                 |
| 01-57-527.000 | Printing                        | 394                        | -                          | 1,000                      | 1,000                               |
| 01-57-529.000 | Supplies                        | 3,411                      | 482                        | 8,500                      | 7,000                               |
| 01-57-542.000 | Fuel                            | 139                        | 703                        | 3,900                      | 3,900                               |
| 01-57-550.000 | Equipment                       | 5,368                      | 19,857                     | 10,000                     | 15,000                              |

Village of Channahon  
 Budgeted Expenses by Fund  
 General Fund 01  
**Operating Costs, Continued**  
 Budget Year 2023 - 2024

| Account No.                  | Account Description | Fiscal Year<br>2020 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|------------------------------|---------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 01-57-552.000                | Tools               | 556                        | 3,723                      | 6,900                      | 7,900                               |
| 01-57-565.000                | Meetings            | 151                        | 2,131                      | 13,000                     | 14,000                              |
| 01-57-566.000                | Travel              | -                          | 294                        | 2,500                      | 2,500                               |
| 01-57-573.001                | Disaster Plan       | -                          | 113                        | 1,000                      | 1,000                               |
| <i>Total Operating Costs</i> |                     | <u>918,431</u>             | <u>1,057,218</u>           | <u>1,544,000</u>           | <u>1,705,570</u>                    |

**Professional Services**  
 Budget Year 2023 - 2024

| Account No.                        | Account Description                      | Fiscal Year<br>2020 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|------------------------------------|--|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 01-50-511.000                      | Legal Fees                               | 116,167                    | 56,032                     | 85,000                     | 100,000                             |
| 01-50-511.004                      | Legal Fees - Collective Bargaining       | 2,018                      | 11,183                     | 25,000                     | 25,000                              |
| 01-50-511.006                      | Reimbursed Legal Fees                    | 13,616                     | 16,275                     | 30,000                     | 25,000                              |
| 01-50-512.000                      | Other Professional Fees                  | 10,188                     | 37,993                     | 47,500                     | 1,000                               |
| 01-50-580.000                      | Ordinance Codification                   | 6,906                      | 798                        | 7,000                      | 7,000                               |
| 01-50-582.001                      | Economic Development - Professional Fees | 10,000                     | 10,000                     | 10,000                     | 10,000                              |
| 01-51-511.000                      | Legal Fees                               | 3,908                      | -                          | 14,000                     | 14,000                              |
| 01-51-512.000                      | Other Professional Fees                  | 24,524                     | 37,361                     | 72,500                     | 32,500                              |
| 01-51-512.001                      | Planning                                 | -                          | 5,051                      | 5,000                      | 17,000                              |
| 01-51-512.005                      | Town Center Planning Fees                | -                          | -                          | 50,000                     | 50,000                              |
| 01-51-512.007                      | Outside Inspections                      | 29,550                     | 23,850                     | 32,000                     | 32,000                              |
| 01-52-511.000                      | Legal Fees                               | 36,594                     | 28,287                     | 50,000                     | 50,000                              |
| 01-52-511.004                      | Legal Fees - Collective Bargaining       | 22,488                     | 6,790                      | 10,000                     | 10,000                              |
| 01-52-512.000                      | Other Professional Fees                  | 10,715                     | 14,124                     | 22,200                     | 41,400                              |
| 01-53-510.000                      | Engineering Fees                         | 13,387                     | 13,060                     | 18,000                     | 58,000                              |
| 01-53-510.001                      | Reimbursed Engineering Fees              | 701,356                    | 434,840                    | 400,000                    | 200,000                             |
| 01-53-511.000                      | Legal Fees                               | 536                        | 2,750                      | 1,500                      | 1,500                               |
| 01-53-511.004                      | Legal Fees - Collective Bargaining       | -                          | 905                        | -                          | -                                   |
| 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                  | 710                        | 3,810                      | 4,200                      | 4,200                               |
| <i>Total Professional Services</i> |  | <u>1,002,663</u>           | <u>703,108</u>             | <u>886,400</u>             | <u>681,100</u>                      |

Village of Channahon  
 Budgeted Expenses by Fund  
 General Fund 01  
**Repairs and Maintenance**  
 Budget Year 2023 - 2024

| Account No.                          | Account Description                     | Fiscal Year<br>2020 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|--------------------------------------|---|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 01-50-535.000                        | Building Maintenance                    | 55,609                     | 54,647                     | 101,100                    | 108,450                             |
| 01-50-536.000                        | Equipment Maintenance                   | 305                        | 575                        | 2,000                      | 2,000                               |
| 01-50-537.000                        | Vehicle Maintenance                     | -                          | 66                         | 500                        | 1,000                               |
| 01-51-537.000                        | Vehicle Maintenance                     | -                          | 690                        | 1,750                      | 1,750                               |
| 01-52-535.000                        | Building Maintenance                    | 38                         | 1,276                      | 2,500                      | 2,500                               |
| 01-52-536.000                        | Equipment Maintenance                   | 8,471                      | 6,481                      | 7,800                      | 12,100                              |
| 01-52-537.000                        | Vehicle Maintenance                     | 25,445                     | 22,646                     | 29,500                     | 30,500                              |
| 01-52-539.001                        | Range Maintenance                       | -                          | -                          | 500                        | 500                                 |
| 01-52-539.004                        | Range Facilities Maintenance            | -                          | 480                        | 3,000                      | 3,000                               |
| 01-53-535.000                        | Building Maintenance                    | 1,722                      | 1,288                      | 18,350                     | 18,350                              |
| 01-53-536.000                        | Equipment Maintenance                   | 28,590                     | 27,227                     | 78,700                     | 84,000                              |
| 01-53-537.000                        | Vehicle Maintenance                     | 49,824                     | 56,225                     | 70,225                     | 64,500                              |
| 01-53-538.000                        | Streets Maintenance                     | 82,104                     | 79,934                     | 192,800                    | 244,900                             |
| 01-53-538.004                        | Non Capital Infrastructure Improvements | -                          | -                          | -                          | 565,000                             |
| 01-53-539.000                        | Restoration Maintenance                 | 15,153                     | 37,429                     | 58,900                     | 58,900                              |
| 01-53-585.002                        | Bike Path Maintenance                   | 311                        | 11,510                     | 12,250                     | 18,000                              |
| 01-53-586.004                        | Open Space Maintenance                  | -                          | -                          | -                          | 25,000                              |
| 01-57-536.000                        | Equipment Maintenance                   | -                          | 150                        | 550                        | 2,550                               |
| 01-57-537.000                        | Vehicle Maintenance                     | 1,759                      | 3,314                      | 19,850                     | 22,100                              |
| <i>Total Repairs and Maintenance</i> |   | <u>269,332</u>             | <u>303,938</u>             | <u>600,275</u>             | <u>1,265,100</u>                    |

**Miscellaneous**

Budget Year 2023 - 2024

| Account No.   | Account Description             | Fiscal Year<br>2020 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|---------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 01-50-512.009 | Transportation Fees             | 751                        | 919                        | 2,000                      | 2,000                               |
| 01-50-512.016 | TIF #3 Establishment            | -                          | 2,521                      | 20,000                     | -                                   |
| 01-50-571.000 | Community Events Council        | 3,685                      | 2,969                      | 7,000                      | -                                   |
| 01-50-584.000 | Trustee Contingency             | -                          | 714                        | 3,600                      | 3,600                               |
| 01-50-584.050 | Village President Contingency   | (104)                      | 2,809                      | 5,000                      | 6,000                               |
| 01-50-597.000 | Miscellaneous                   | 1,341                      | 17,128                     | 2,000                      | 2,000                               |
| 01-50-597.001 | Bad Debt Expense - Lawn Mowing  | -                          | -                          | 2,000                      | 2,000                               |
| 01-50-597.002 | Bad Debt Expense - Liens, Other | -                          | -                          | 1,000                      | 1,000                               |
| 01-50-598.000 | Contingency                     | 265                        | -                          | 1,000                      | 1,000                               |
| 01-50-599.000 | Transfers to Other Funds        | 76,126                     | 169,390                    | 115,000                    | 130,000                             |
| 01-50-599.002 | Interfund Transfers             | -                          | -                          | -                          | 1,500,000                           |
| 01-50-602.000 | Village Computer System         | 10,645                     | -                          | -                          | -                                   |
| 01-51-532.001 | Tree Preservation               | 1,380                      | 7,110                      | 20,000                     | 40,000                              |
| 01-51-586.001 | Weed Control                    | 3,476                      | 3,308                      | 4,500                      | 6,000                               |

Village of Channahon  
 Budgeted Expenses by Fund  
 General Fund 01  
**Miscellaneous, continued**  
 Budget Year 2023 - 2024

| Account No.   | Account Description                        | Fiscal Year<br>2020 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>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                                    | 402                        | 129                        | 1,000                      | 1,000                               |
| 01-52-597.000 | Miscellaneous                              | 706                        | 582                        | 1,000                      | 1,000                               |
| 01-52-598.000 | Contingency                                | 85                         | 615                        | 5,000                      | 5,000                               |
| 01-52-599.004 | Transfer of Police Pension Withholding     | 882,130                    | 973,087                    | 875,000                    | 1,125,000                           |
| 01-53-532.000 | Trees                                      | 16,590                     | 17,614                     | 20,000                     | 20,000                              |
| 01-53-563.002 | Miscellaneous Testing                      | -                          | -                          | 2,500                      | 2,500                               |
| 01-53-598.000 | Contingency                                | -                          | 850                        | 2,000                      | 2,000                               |
| 01-56-597.000 | Miscellaneous                              | -                          | 225                        | 500                        | 500                                 |
|               | <i>Total Miscellaneous</i>                 | <u>997,928</u>             | <u>1,199,969</u>           | <u>1,092,100</u>           | <u>2,852,600</u>                    |
|               | <b>Grand Total - General Fund Expenses</b> | <u>8,669,307</u>           | <u>8,985,063</u>           | <u>10,521,600</u>          | <u>13,221,615</u>                   |

Village of Channahon  
 Budget Detail  
 Budgeted Revenues by Fund  
**General Capital Improvement Fund 11**  
 Budget Year 2023 - 2024

| Account No.   | Account Description                      | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|--|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 11-50-303.012 | State - Excise Tax                       | 70,823                     | 62,059                     | 60,000                     | 54,000                              |
| 11-50-380.000 | Interest Income                          | -                          | 2,820                      | -                          | 12,500                              |
| 11-50-386.002 | Interfund Transfer                       | -                          | -                          | -                          | 1,500,000                           |
| 11-50-387.001 | Sale of Asset                            | 14,958                     | -                          | -                          | -                                   |
| 11-50-390.000 | Increase/(Decrease) in Market Value      | -                          | (29,619)                   | -                          | 20,000                              |
| 11-51-307.000 | Dedicated State Sales Taxes              | 32,385                     | 39,084                     | 35,000                     | 35,000                              |
| 11-51-307.001 | Dedicated Village Sales Taxes            | 32,360                     | 39,063                     | 35,000                     | 35,000                              |
| 11-51-308.000 | Dedicated Village Fuel Taxes             | 12,681                     | 10,466                     | 12,500                     | 6,600                               |
| 11-52-328.003 | Police Vehicle                           | 320                        | 197                        | 100                        | -                                   |
| 11-52-328.004 | Electronic Citation Fee                  | 3,570                      | 3,911                      | 2,500                      | 2,500                               |
| 11-52-353.007 | Wescom Fee                               | 5,000                      | 5,000                      | 5,000                      | 5,000                               |
| 11-52-391.000 | Grants - Others                          | -                          | -                          | -                          | 160,000                             |
| 11-53-353.000 | Federal Road Grants                      | 69,648                     | 29,859                     | -                          | -                                   |
| 11-53-353.008 | ITEP Grant Revenue                       | 71,131                     | 163,013                    | 238,559                    | 280,000                             |
| 11-53-387.000 | Sale of Equipment                        | -                          | 21,135                     | -                          | -                                   |
| 11-55-380.000 | Interest Income                          | 30                         | 54                         | 100                        | 3,000                               |
| 11-55-386.000 | Transfers from Other Funds               | 559,795                    | 324,775                    | 1,000,000                  | 1,821,340                           |
|               | <i>Total Revenues</i>                    | <u>872,699</u>             | <u>671,817</u>             | <u>1,388,759</u>           | <u>3,934,940</u>                    |
| 11-50-512.008 | Bank Service Fees                        | -                          | -                          | -                          | 3,000                               |
| 11-50-632.000 | Capital Projects                         | -                          | -                          | -                          | 68,000                              |
| 11-50-633.000 | Land Acquisition                         | -                          | 1,252,000                  | -                          | -                                   |
| 11-51-617.000 | Development Vehicle                      | -                          | -                          | 30,000                     | 35,000                              |
| 11-52-610.000 | Police Equipment                         | -                          | -                          | -                          | 225,000                             |
| 11-52-611.000 | Police Vehicles                          | 139,786                    | 133,288                    | 190,000                    | 275,000                             |
| 11-52-632.000 | Capital Projects                         | -                          | -                          | 50,000                     | 110,000                             |
| 11-53-510.000 | Engineering Fees                         | 7,258                      | -                          | 200,000                    | 1,800,000                           |
| 11-53-630.000 | Capital Equipment                        | 269,988                    | 56,753                     | -                          | 180,000                             |
| 11-53-631.000 | Capital Vehicles                         | 215,270                    | 99,927                     | 1,118,000                  | 1,400,000                           |
| 11-53-632.000 | Capital Projects                         | 613,163                    | 110,930                    | 565,000                    | 450,000                             |
| 11-53-632.002 | Bridge Street Muktiuse Path ITEP #2      | 151,726                    | 66,711                     | 699,100                    | 706,340                             |
| 11-53-632.003 | Bike Paths                               | -                          | 61,528                     | 701,000                    | 540,000                             |
| 11-53-633.000 | Land Acquisition                         | -                          | -                          | 39,000                     | -                                   |
| 11-53-633.001 | Land Acquisition - Bridge Street         | -                          | 14,400                     | 12,000                     | 12,000                              |
| 11-53-633.002 | Land Acquisition - PW Facility Expansion | -                          | -                          | -                          | 125,000                             |
| 11-57-631.000 | Capital Vehicles                         | 840                        | 45,921                     | -                          | -                                   |
|               | <i>Total Expenses</i>                    | <u>1,398,030</u>           | <u>1,841,457</u>           | <u>3,604,100</u>           | <u>5,929,340</u>                    |

# Village of Channahon

## Special Revenue Funds

### Summary of Budgeted Revenues/Expenses

Budget Year 2023 - 2024

| Fund No. | Fund Description                  | Fiscal Year 2023 - 2024 |                   | Increase<br>(Decrease)<br>in Fund Balance |
|----------|-----------------------------------|-------------------------|-------------------|---|
|          |                                   | Total<br>Revenues       | Total<br>Expenses |   |
| 02       | IMRF & Social Security            | 906,100                 | 763,900           | 142,200                                   |
| 04       | Audit                             | 46,600                  | 41,850            | 4,750                                     |
| 05       | Insurance                         | 567,700                 | 415,400           | 152,300                                   |
| 16       | Development Repayment             | 200,000                 | 200,000           | -   |
| 20       | Capital Projects - TIF I55 & Rt 6 | 66,000                  | 11,900            | 54,100                                    |
| 22       | Motor Fuel Tax                    | 573,000                 | 827,754           | (254,754)                                 |
| 23       | School Resources                  | -                       | 1,000             | (1,000)                                   |
| 24       | Police Forfeiture                 | -                       | -                 | -   |
| 26       | Motor Fuel Tax Bond               | 3,855,000               | 4,216,440         | (361,440)                                 |

Village of Channahon

Budget Detail

**IMRF & Social Security**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2023 - 2024

**Fund 02 - IMRF & Social Security**

| Account No.   | Account Description                        | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|--|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 02-50-301.001 | Property Taxes (IMRF)                      | 396,552                    | 413,476                    | 460,000                    | 400,000                             |
| 02-50-301.003 | Property Taxes (Social Security)           | 178,445                    | 226,434                    | 275,000                    | 220,000                             |
| 02-50-304.000 | Property Taxes (TIF Surplus)               | 109,206                    | -                          | 126,496                    | -                                   |
| 02-50-304.001 | Property Taxes-TIF Surplus-IMRF            | -                          | 81,734                     | -                          | 179,000                             |
| 02-50-304.003 | Property Taxes-TIF Surplus-SS              | -                          | 44,759                     | -                          | 107,000                             |
| 02-50-380.000 | Interest Income                            | 50                         | 19                         | 50                         | 100                                 |
|               | <i>Total Revenues</i>                      | <u>684,252</u>             | <u>766,421</u>             | <u>861,546</u>             | <u>906,100</u>                      |
| 02-50-502.001 | FICA                                       | 30,375                     | 30,568                     | 32,500                     | 33,000                              |
| 02-50-502.002 | Medicare                                   | 7,104                      | 7,149                      | 8,000                      | 8,000                               |
| 02-50-503.000 | IMRF                                       | 78,252                     | 68,379                     | 77,000                     | 73,000                              |
| 02-51-502.001 | FICA                                       | 24,104                     | 25,386                     | 27,000                     | 28,500                              |
| 02-51-502.002 | Medicare                                   | 5,637                      | 5,937                      | 6,500                      | 7,000                               |
| 02-51-503.000 | IMRF                                       | 73,626                     | 66,197                     | 75,000                     | 74,000                              |
| 02-52-502.001 | FICA                                       | 7,279                      | 7,683                      | 9,500                      | 8,500                               |
| 02-52-502.002 | Medicare                                   | 36,506                     | 37,804                     | 37,500                     | 38,500                              |
| 02-52-503.000 | IMRF                                       | 22,353                     | 20,102                     | 22,500                     | 20,000                              |
| 02-53-502.001 | FICA                                       | 39,814                     | 43,305                     | 43,000                     | 43,500                              |
| 02-53-502.002 | Medicare                                   | 9,359                      | 10,128                     | 10,000                     | 10,500                              |
| 02-53-503.000 | IMRF                                       | 119,032                    | 110,705                    | 120,750                    | 114,000                             |
| 02-54-502.001 | FICA                                       | 24                         | 16                         | 100                        | 100                                 |
| 02-54-502.002 | Medicare                                   | 6                          | 4                          | 100                        | 100                                 |
| 02-56-502.001 | FICA                                       | 13,900                     | 14,528                     | 16,000                     | 19,500                              |
| 02-56-502.002 | Medicare                                   | 3,251                      | 3,398                      | 3,500                      | 4,500                               |
| 02-56-503.000 | IMRF                                       | 42,890                     | 38,266                     | 40,500                     | 50,000                              |
| 02-57-502.001 | FICA                                       | 2,031                      | 2,286                      | 3,000                      | 2,400                               |
| 02-57-502.002 | Medicare                                   | 475                        | 535                        | 600                        | 700                                 |
| 02-57-503.000 | IMRF                                       | 6,179                      | 5,956                      | 6,750                      | 6,500                               |
| 02-70-502.001 | FICA                                       | 28,334                     | 29,526                     | 30,000                     | 29,500                              |
| 02-70-502.002 | Medicare                                   | 6,675                      | 6,906                      | 6,900                      | 7,000                               |
| 02-70-503.000 | IMRF                                       | 87,673                     | 77,177                     | 85,650                     | 77,500                              |
| 02-71-502.001 | FICA                                       | 26,274                     | 26,075                     | 27,000                     | 27,000                              |
| 02-71-502.002 | Medicare                                   | 6,192                      | 6,098                      | 6,300                      | 6,300                               |
| 02-71-503.000 | IMRF                                       | 81,769                     | 69,325                     | 79,500                     | 70,000                              |
| 02-72-502.001 | FICA                                       | 700                        | 902                        | 1,000                      | 1,000                               |
| 02-72-502.002 | Medicare                                   | 164                        | 211                        | 300                        | 300                                 |
| 02-72-503.000 | IMRF                                       | 2,119                      | 2,347                      | 2,700                      | 3,000                               |
|               | <i>Total Expenses</i>                      | <u>762,097</u>             | <u>716,897</u>             | <u>779,150</u>             | <u>763,900</u>                      |
|               | <i>Increase/(Decrease) in Fund Balance</i> | <u>(77,844)</u>            | <u>49,524</u>              | <u>82,396</u>              | <u>142,200</u>                      |

Village of Channahon

Budget Detail

**Audit**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2023 - 2024

| <b>Fund 04 - Audit</b> |                                     |                            |                            |                            |                                     |
|------------------------|-------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| Account No.            | Account Description                 | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
| 04-50-301.000          | Property Taxes (805)                | 9,911                      | 24,609                     | 30,000                     | 35,000                              |
| 04-50-304.000          | Property Taxes (TIF Surplus)        | 1,886                      | 4,865                      | 4,875                      | 11,600                              |
| 04-50-380.000          | Interest Income                     | 17                         | 3                          | -                          | -                                   |
|                        | <i>Total Revenues</i>               | <u>11,813</u>              | <u>29,477</u>              | <u>34,875</u>              | <u>46,600</u>                       |
| 04-50-520.000          | Audit Services                      | 32,167                     | 37,859                     | 40,875                     | 41,850                              |
|                        | <i>Total Expenses</i>               | <u>32,167</u>              | <u>37,859</u>              | <u>40,875</u>              | <u>41,850</u>                       |
|                        | Increase/(Decrease) in Fund Balance | <u>(20,353)</u>            | <u>(8,382)</u>             | <u>(6,000)</u>             | <u>4,750</u>                        |

Village of Channahon

Budget Detail

**Insurance**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2023 - 2024

| <b>Fund 05 - Insurance</b> |                                       |                            |                            |                            |                                     |
|----------------------------|---------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| Account No.                | Account Description                   | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
| 05-50-301.000              | Property Taxes (805)                  | 282,540                    | 295,333                    | 250,000                    | 470,000                             |
| 05-50-304.000              | Property Taxes (TIF Surplus)          | 53,664                     | 58,381                     | 58,400                     | 97,200                              |
| 05-50-324.002              | Property Damage Reimbursement         | 14,974                     | 19,004                     | -                          | -                                   |
| 05-50-329.011              | Safety Grant                          | 22,417                     | 21,356                     | 15,501                     | -                                   |
| 05-50-380.000              | Interest Income                       | 95                         | 40                         | 100                        | 500                                 |
| 05-50-385.000              | Miscellaneous                         | 38,388                     | 23,969                     | -                          | -                                   |
|                            | <i>Total Revenues</i>                 | <u>412,078</u>             | <u>418,082</u>             | <u>324,001</u>             | <u>567,700</u>                      |
| 05-50-512.008              | Bank Service Fees                     | -                          | 154                        | -                          | 600                                 |
| 05-50-567.000              | Insurance - General Liability         | 163,192                    | 161,469                    | 180,000                    | 260,000                             |
| 05-50-567.001              | Insurance - Worker's Comp             | 166,079                    | 158,189                    | 194,000                    | 144,800                             |
| 05-50-567.002              | Insurance - Claims                    | 2,897                      | -                          | 5,000                      | 5,000                               |
| 05-50-567.003              | Safety Grant Expense                  | 22,417                     | 21,356                     | 15,501                     | -                                   |
| 05-50-597.002              | Bad Debt Expense - Liens, Other/Misc. | -                          | -                          | 5,000                      | 5,000                               |
|                            | <i>Total Expenses</i>                 | <u>354,585</u>             | <u>341,168</u>             | <u>399,501</u>             | <u>415,400</u>                      |
|                            | Increase/(Decrease) in Fund Balance   | <u>57,493</u>              | <u>76,915</u>              | <u>(75,500)</u>            | <u>152,300</u>                      |

Village of Channahon

Budget Detail

## Development Repayment

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2023 - 2024

| <b>Fund 16 - Development Repayment</b> |                                     |                            |                            |                            |                                     |
|--|-------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| Account No.                            | Account Description                 | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
| 16-50-380.000                          | Interest                            | -                          | -                          | -                          | -                                   |
| 16-50-386.000                          | Transfer from Other Funds           | 715,041                    | 124,459                    | 250,000                    | 200,000                             |
|  | <i>Total Revenues</i>               | <u>715,041</u>             | <u>124,459</u>             | <u>250,000</u>             | <u>200,000</u>                      |
| 16-50-595.030                          | Thornton's Development Repayment    | 297,567                    | -                          | -                          | -                                   |
| 16-50-595.031                          | Speedway Development Repayment      | 338,236                    | 91,741                     | 250,000                    | 200,000                             |
| 16-50-595.032                          | Love's Development Repayment        | 79,238                     | 33,873                     | -                          | -                                   |
|  | <i>Total Expenses</i>               | <u>715,041</u>             | <u>125,614</u>             | <u>250,000</u>             | <u>200,000</u>                      |
|  | Increase/(Decrease) in Fund Balance | <u>-</u>                   | <u>(1,155)</u>             | <u>-</u>                   | <u>-</u>                            |

Village of Channahon

Budget Detail

**TIF I55 & Rt 6**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2023 - 2024

| <b>Fund 20 - TIF I55 &amp; Rt 6</b> |  |                            |                            |                            |                                     |
|-------------------------------------|--|----------------------------|----------------------------|----------------------------|-------------------------------------|
| Account No.                         | Account Description                        | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
| 20-50-301.000                       | Property Taxes                             | 66,246                     | 66,194                     | 66,000                     | 66,000                              |
| 20-50-380.000                       | Interest Income                            | -                          | 2                          | -                          | -                                   |
|                                     | <i>Total Revenues</i>                      | <u>66,246</u>              | <u>66,196</u>              | <u>66,000</u>              | <u>66,000</u>                       |
| 20-50-511.000                       | Legal Fees                                 | 375                        | 371                        | 500                        | 500                                 |
| 20-50-512.000                       | Other Professional Fees                    | 956                        | 1,494                      | 2,500                      | 2,500                               |
| 20-50-520.000                       | Audit Services                             | 2,000                      | 1,000                      | 2,000                      | 2,000                               |
| 20-50-526.000                       | Dues & Subscriptions                       | 325                        | 325                        | 400                        | 400                                 |
| 20-50-593.000                       | Real Estate Tax Distributions              | -                          | -                          | 58,000                     | 4,000                               |
| 20-50-700.004                       | TIF Capital Projects                       | -                          | 1,500                      | 2,500                      | 2,500                               |
|                                     | <i>Total Expenses</i>                      | <u>3,656</u>               | <u>4,690</u>               | <u>65,900</u>              | <u>11,900</u>                       |
|                                     | <i>Increase/(Decrease) in Fund Balance</i> | <u>62,590</u>              | <u>61,506</u>              | <u>100</u>                 | <u>54,100</u>                       |

Village of Channahon

Budget Detail

**Motor Fuel Tax**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2023 - 2024

| <b>Fund 22 - Motor Fuel Tax</b> |  |                            |                            |                            |                                     |
|---------------------------------|--|----------------------------|----------------------------|----------------------------|-------------------------------------|
| Account No.                     | Account Description                        | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
| 22-80-303.006                   | State Motor Fuel Tax                       | 261,800                    | 289,349                    | 280,000                    | 310,000                             |
| 22-80-303.008                   | State Motor Fuel Tax - High Growth         | 53,573                     | 37,038                     | 30,000                     | 30,000                              |
| 22-80-303.014                   | State Motor Fuel Tax Renewal Fund          | 187,900                    | 211,352                    | 200,000                    | 230,000                             |
| 22-80-303.016                   | Rebuild Illinois Bonds                     | 413,877                    | 275,918                    | 275,918                    | -                                   |
| 22-80-380.000                   | Interest Income                            | 961                        | 391                        | 200                        | 3,000                               |
| 22-80-386.000                   | Transfers from Other Funds                 | -                          | 19,512                     | -                          | -                                   |
|                                 | <i>Total Revenues</i>                      | <u>918,110</u>             | <u>833,559</u>             | <u>786,118</u>             | <u>573,000</u>                      |
| 22-80-538.003                   | Streets Maintenance Road Programs          | 490,225                    | 740,000                    | 750,000                    | -                                   |
| 22-80-538.018                   | Rebuild Illinois - Streets Maintenance     | -                          | -                          | -                          | 827,754                             |
|                                 | <i>Total Expenses</i>                      | <u>490,225</u>             | <u>740,000</u>             | <u>750,000</u>             | <u>827,754</u>                      |
|                                 | <i>Increase/(Decrease) in Fund Balance</i> | <u>427,884</u>             | <u>93,559</u>              | <u>36,118</u>              | <u>(254,754)</u>                    |

Village of Channahon

Budget Detail

**School Resources**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2023 - 2024

| <b>Fund 23 - School Resources</b> |  |                            |                            |                            |                                     |
|-----------------------------------|--|----------------------------|----------------------------|----------------------------|-------------------------------------|
| Account No.                       | Account Description                        | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
| 23-85-380.000                     | Interest Income                            | 5                          | 1                          | -                          | -                                   |
|                                   | <i>Total Revenues</i>                      | 5                          | 1                          | -                          | -                                   |
| 23-85-529.000                     | Supplies                                   | 499                        | 86                         | 1,000                      | 1,000                               |
|                                   | <i>Total Expenses</i>                      | 499                        | 86                         | 1,000                      | 1,000                               |
|                                   | <i>Increase/(Decrease) in Fund Balance</i> | (495)                      | (85)                       | (1,000)                    | (1,000)                             |

Village of Channahon

Budget Detail

**Police Forfeiture**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2023 - 2024

|                                    |
|------------------------------------|
| <b>Fund 24 - Police Forfeiture</b> |
|------------------------------------|

| Account No.   | Account Description                        | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|--|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 24-52-325.000 | State Police Forfeiture Funds              | -                          | 3,438                      | -                          | -                                   |
| 24-52-380.000 | Interest Income                            | 7                          | 2                          | -                          | -                                   |
|               | <i>Total Revenues</i>                      | 7                          | 3,440                      | -                          | -                                   |
| 24-52-610.000 | Police Equipment                           | -                          | 860                        | -                          | -                                   |
|               | <i>Total Expenses</i>                      | -                          | 860                        | -                          | -                                   |
|               | <i>Increase/(Decrease) in Fund Balance</i> | 7                          | 2,580                      | -                          | -                                   |

Village of Channahon

Budget Detail

**Motor Fuel Tax Bond**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2023 - 2024

**Fund 26 - Motor Fuel Tax Bond**

| Account No.   | Account Description                        | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|--|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 26-80-305.009 | Village Fuel Tax                           | 309,730                    | 351,641                    | 370,000                    | 300,000                             |
| 26-80-305.099 | Village Diesel Fuel Tax                    | 2,074,869                  | 2,867,787                  | 2,700,000                  | 3,550,000                           |
| 26-80-380.000 | Interest Income                            | 1,315                      | 357                        | 1,500                      | 5,000                               |
|               | <i>Total Revenues</i>                      | <u>2,385,914</u>           | <u>3,219,785</u>           | <u>3,071,500</u>           | <u>3,855,000</u>                    |
| 26-80-510.000 | Engineering Fees                           | 117,338                    | 123,985                    | 201,000                    | 126,500                             |
| 26-80-510.019 | Engineering Fees - Rt. 6 Road Widening     | -                          | -                          | 500,000                    | 500,000                             |
| 26-80-512.008 | Bank Service Fees                          | -                          | 2,068                      | -                          | 6,100                               |
| 26-80-538.003 | Streets Maintenance Road Program           | 584,445                    | 437,193                    | 1,171,000                  | 750,000                             |
| 26-80-538.098 | Streets Maintenance - Township Agreement   | 6,472                      | -                          | 7,000                      | 7,000                               |
| 26-80-585.000 | Bike Path                                  | 3,404                      | -                          | 250,000                    | -                                   |
| 26-80-599.000 | Transfer to Other Funds                    | 1,854,173                  | 1,103,857                  | 1,895,000                  | 2,661,340                           |
| 26-80-624.002 | Shepley Road Bridge                        | -                          | -                          | -                          | 165,500                             |
|               | <i>Total Expenses</i>                      | <u>2,565,831</u>           | <u>1,667,103</u>           | <u>4,024,000</u>           | <u>4,216,440</u>                    |
|               | <i>Increase/(Decrease) in Fund Balance</i> | <u>(179,917)</u>           | <u>1,552,681</u>           | <u>(952,500)</u>           | <u>(361,440)</u>                    |

# Village of Channahon

## Capital Projects & Debt Service Funds

### Summary of Budgeted Revenues/Expenses

Budget Year 2023 - 2024

| Fund No. | Fund Description                    | Fiscal Year 2023 - 2024 |                   | Increase<br>(Decrease)<br>in Fund Balance |
|----------|-------------------------------------|-------------------------|-------------------|---|
|          |                                     | Total<br>Revenues       | Total<br>Expenses |   |
| 15       | Capital Projects - Bluff Road & I55 | 621,000                 | 343,060           | 277,940                                   |
| 17       | Recaptures Capital Projects         | -                       | -                 | -   |
| 25       | Capital Projects - TIF Aux Sable    | 11,115,000              | 11,113,500        | 1,500                                     |
| 29       | Debt Service - Wescom               | 330,000                 | 329,993           | 7   |

Village of Channahon

Budget Detail

**Capital Projects - Bluff Road & I55**

Budgeted Revenues/Expenses - Debt Service Funds

Budget Year 2023 - 2024

|  |
|--|
| <b>Fund 15 - Capital Projects - Bluff Road &amp; I55</b> |
|--|

| Account No.   | Account Description                        | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|--|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 15-50-301.002 | Shared Property Taxes                      | 200,630                    | 611,312                    | 600,000                    | 550,000                             |
| 15-50-380.000 | Interest Income                            | 371                        | 90                         | 100                        | 1,000                               |
| 15-50-386.000 | Transfers from Other Funds                 | 19,975                     | 58,762                     | 60,000                     | 70,000                              |
|               | <i>Total Revenues</i>                      | <u>220,976</u>             | <u>670,164</u>             | <u>660,100</u>             | <u>621,000</u>                      |
| 15-50-599.000 | Transfers to Other Funds                   | -                          | 15,609                     | -                          | -                                   |
| 15-50-671.000 | Bond Payments                              | 240,000                    | 244,000                    | 248,000                    | 252,000                             |
| 15-50-672.000 | Bond Interest                              | 105,400                    | 100,600                    | 95,720                     | 90,760                              |
| 15-50-673.000 | Bond Fiscal Agent Fees                     | 238                        | 238                        | 300                        | 300                                 |
|               | <i>Total Expenses</i>                      | <u>345,638</u>             | <u>360,447</u>             | <u>344,020</u>             | <u>343,060</u>                      |
|               | <i>Increase/(Decrease) in Fund Balance</i> | <u>(124,662)</u>           | <u>309,718</u>             | <u>316,080</u>             | <u>277,940</u>                      |

Village of Channahon

Budget Detail

**Rt. 6 & Bradley Intersection Recaptures Capital Projects**

Budgeted Revenues/Expenses - Capital Projects Funds

Budget Year 2023 - 2024

|   |
|---|
| <b>Fund 17 - Rt. 6 &amp; Bradley Intersection Recaptures Capital Projects</b> |
|---|

| Account No.   | Account Description                 | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|-------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 17-50-375.000 | Recapture                           | -                          | -                          | -                          | -                                   |
| 17-50-375.011 | Development Agreement Revenue       | 386,454                    | -                          | -                          | -                                   |
| 17-50-380.000 | Interest Income                     | 8                          | -                          | -                          | -                                   |
|               | <i>Total Revenues</i>               | 386,462                    | -                          | -                          | -                                   |
| 17-50-597.000 | Miscellaneous                       | 409,855                    | -                          | -                          | -                                   |
| 17-53-510.000 | Engineering Fees                    | 4,874                      | -                          | -                          | -                                   |
| 17-53-544.002 | Traffic Signal                      | 95,279                     | -                          | -                          | -                                   |
|               | <i>Total Expenses</i>               | 510,008                    | -                          | -                          | -                                   |
|               | Increase/(Decrease) in Fund Balance | (123,547)                  | -                          | -                          | -                                   |

Village of Channahon

Budget Detail

**TIF Aux Sable**

Budgeted Revenues/Expenses - Capital Projects Funds

Budget Year 2023 - 2024

| <b>Fund 25 - TIF Aux Sable</b> |  |                                    |                                    |                                    |   |
|--------------------------------|--|------------------------------------|------------------------------------|------------------------------------|---|
| <b>Account No.</b>             | <b>Account Description</b>                 | <b>Fiscal Year<br/>2021 Actual</b> | <b>Fiscal Year<br/>2022 Actual</b> | <b>Fiscal Year<br/>2023 Budget</b> | <b>Fiscal Year 2024<br/>Approved Budget</b> |
| 25-50-301.000                  | Property Taxes                             | 9,073,253                          | 9,832,991                          | 10,000,000                         | 11,100,000                                  |
| 25-50-380.000                  | Interest Income                            | 1,496                              | 431                                | 500                                | 15,000                                      |
|                                | <i>Total Revenues</i>                      | <u>9,074,749</u>                   | <u>9,833,422</u>                   | <u>10,000,500</u>                  | <u>11,115,000</u>                           |
| 25-50-511.000                  | Legal Fees                                 | 195                                | 2,254                              | 3,000                              | 5,000                                       |
| 25-50-512.000                  | Other Professional Fees                    | 956                                | 1,569                              | 2,000                              | 2,000                                       |
| 25-50-512.008                  | Bank Service Fees                          | -                                  | 255                                | -                                  | 4,000                                       |
| 25-50-520.000                  | Audit Services                             | 2,000                              | 1,000                              | 2,000                              | 2,000                                       |
| 25-50-526.000                  | Dues & Subscriptions                       | 325                                | 325                                | 400                                | 500   |
| 25-50-593.000                  | Real Estate Tax Distributions              | 6,445,757                          | 7,047,534                          | 7,400,000                          | 11,100,000                                  |
| 25-50-594.000                  | Redevelopment Agreement Payment            | 2,599,596                          | 2,719,157                          | 2,600,000                          | -   |
|                                | <i>Total Expenses</i>                      | <u>9,048,829</u>                   | <u>9,772,093</u>                   | <u>10,007,400</u>                  | <u>11,113,500</u>                           |
|                                | <i>Increase/(Decrease) in Fund Balance</i> | <u>25,920</u>                      | <u>61,329</u>                      | <u>(6,900)</u>                     | <u>1,500</u>                                |

Village of Channahon

Budget Detail

**Wescom**

Budgeted Revenues/Expenses - Debt Service Fund

Budget Year 2023 - 2024

| <b>Fund 29 - Wescom</b> |  |                            |                            |                            |                                     |
|-------------------------|--|----------------------------|----------------------------|----------------------------|-------------------------------------|
| Account No.             | Account Description                        | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
| 29-50-353.007           | Wescom Fee                                 | 345,050                    | 325,748                    | 335,918                    | 329,500                             |
| 29-50-380.000           | Interest Income                            | 2,781                      | 1,285                      | 1,000                      | 500                                 |
| 29-50-385.000           | Miscellaneous                              | 305                        | -                          | -                          | -                                   |
| 29-50-396.000           | Bonds                                      | 3,180,000                  | -                          | -                          | -                                   |
| 29-50-396.002           | Premium on Bonds Sold                      | 15,245                     | -                          | -                          | -                                   |
|                         | <i>Total Revenues</i>                      | <u>3,543,381</u>           | <u>327,034</u>             | <u>336,918</u>             | <u>330,000</u>                      |
| 29-50-597.000           | Miscellaneous                              | 3,093,723                  | -                          | -                          | -                                   |
| 29-50-671.000           | Bond Payments                              | 220,000                    | 280,000                    | 290,000                    | 290,000                             |
| 29-50-672.000           | Bond Interest                              | 125,050                    | 45,748                     | 45,918                     | 39,493                              |
| 29-50-673.000           | Bond Fiscal Agent Fees                     | 428                        | 903                        | 500                        | 500                                 |
| 29-50-701.002           | Bond Issuance Costs                        | 97,892                     | -                          | -                          | -                                   |
|                         | <i>Total Expenses</i>                      | <u>3,537,093</u>           | <u>326,651</u>             | <u>336,418</u>             | <u>329,993</u>                      |
|                         | <i>Increase/(Decrease) in Fund Balance</i> | <u>6,288</u>               | <u>382</u>                 | <u>500</u>                 | <u>7</u>                            |

Village of Channahon  
 Budget Detail  
**Police Pension Fiduciary Fund**  
 Budgeted Revenues/Expenses - Fiduciary Funds  
 Budget Year 2023 - 2024

| <b>Fund 21 - Police Pension</b> |  |                            |                            |                            |                                     |
|---------------------------------|--|----------------------------|----------------------------|----------------------------|-------------------------------------|
| Account No.                     | Account Description                        | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
| 21-52-301.000                   | Property Taxes                             | -                          | -                          | 875,000                    | -                                   |
| 21-52-301.050                   | Mobile Home Taxes                          | 295                        | 304                        | 300                        | 300                                 |
| 21-52-304.000                   | Property Taxes (TIF Surplus)               | -                          | -                          | 160,627                    | -                                   |
| 21-52-380.000                   | Interest Income                            | 12,379                     | 5,651                      | 8,000                      | 1,000                               |
| 21-52-380.002                   | Dividends                                  | 286,615                    | (324,634)                  | 100,000                    | 50,000                              |
| 21-52-388.000                   | Transfer from Officers Withholding         | 215,929                    | 226,223                    | 230,000                    | 236,600                             |
| 21-52-389.000                   | Transfer from Village                      | 882,130                    | 973,087                    | -                          | 1,125,000                           |
| 21-52-390.000                   | Increase in Market Value                   | 2,570,105                  | (772,979)                  | 500,000                    | -                                   |
|                                 | <i>Total Revenues</i>                      | <u>3,967,454</u>           | <u>107,652</u>             | <u>1,873,927</u>           | <u>1,412,900</u>                    |
| 21-52-504.000                   | Police Pension                             | 509,442                    | 563,097                    | 623,000                    | 638,000                             |
| 21-52-504.003                   | Employer Contribution Refund               | 2,656                      | -                          | -                          | -                                   |
| 21-52-504.004                   | Duty Disability Pension                    | 44,128                     | 44,128                     | 44,200                     | 44,200                              |
| 21-52-511.000                   | Legal Fees                                 | 3,356                      | 4,721                      | 4,000                      | 6,000                               |
| 21-52-512.000                   | Other Professional Fees                    | 10,501                     | 10,701                     | 14,000                     | 22,400                              |
| 21-52-512.004                   | Police Pension Medical Exams               | -                          | 1,200                      | 1,500                      | 1,500                               |
| 21-52-512.006                   | Broker Fees                                | 29,909                     | 36,089                     | 40,000                     | 20,000                              |
| 21-52-513.000                   | Professional Development                   | 1,640                      | 1,770                      | 3,000                      | 3,000                               |
| 21-52-520.000                   | Audit Services                             | 4,725                      | 825                        | 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                                     | -                          | -                          | 3,500                      | 4,000                               |
| 21-52-567.000                   | Insurance - General Liability              | 7,925                      | 8,200                      | 8,300                      | 8,500                               |
| 21-52-597.000                   | Miscellaneous                              | 664                        | 3,405                      | 1,000                      | 1,000                               |
|                                 | <i>Total Expenses</i>                      | <u>615,740</u>             | <u>674,930</u>             | <u>749,000</u>             | <u>755,100</u>                      |
|                                 | <i>Increase/(Decrease) in Fund Balance</i> | <u>3,351,713</u>           | <u>(567,278)</u>           | <u>1,124,927</u>           | <u>657,800</u>                      |

# Village of Channahon

## Utility Fund

### Summary of Budgeted Revenues/Expenses

Budget Year 2023 - 2024

| Fund No. | Fund Description     | Fiscal Year 2023 - 2024 |                   | Increase<br>(Decrease)<br>in Fund Balance |
|----------|----------------------|-------------------------|-------------------|---|
|          |                      | Total<br>Revenues       | Total<br>Expenses |   |
| 30       | Utility Fund         | 5,743,350               | 5,402,040         | 341,310                                   |
| 31       | Utility Capital Fund | 600,440                 | 5,244,746         | (4,644,306)                               |

Village of Channahon

Budget Summary - FUND 30

Budgeted Revenues by Fund (Utility Fund)

Water Revenues

Budget Year 2023 - 2024

| Account No.   | Account Description                 | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|-------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 30-70-337.000 | Franchise Gas                       | 9,683                      | 12,060                     | 12,000                     | 16,700                              |
| 30-70-340.000 | Lien Charges                        | 150                        | -                          | 100                        | -                                   |
| 30-70-364.001 | Utility Administration Charge       | 140,518                    | 144,543                    | 144,000                    | 145,000                             |
| 30-70-365.000 | Water Revenue                       | 1,745,668                  | 1,834,736                  | 1,940,000                  | 2,140,500                           |
| 30-70-369.000 | Water Meters                        | 59,348                     | 49,717                     | 24,000                     | 16,000                              |
| 30-70-370.000 | System Revenue                      | 3,250                      | 2,150                      | 2,000                      | 1,000                               |
| 30-70-372.000 | Construction Water                  | 4,480                      | 3,500                      | 2,800                      | 1,400                               |
| 30-70-374.000 | Water Purchases                     | 9,493                      | 22,584                     | 10,000                     | 10,000                              |
| 30-70-375.000 | Recapture                           | 81,367                     | -                          | -                          | -                                   |
| 30-70-379.000 | Water Penalties                     | 35,825                     | 50,554                     | 40,000                     | 50,000                              |
| 30-70-380.000 | Interest Income                     | 14,526                     | 15,797                     | 15,000                     | 45,000                              |
| 30-70-384.000 | Well Permits                        | 3,300                      | 4,000                      | 4,000                      | 4,000                               |
| 30-70-385.000 | Miscellaneous                       | -                          | 89                         | -                          | -                                   |
| 30-70-386.000 | Transfers from Other Funds          | 10,488                     | -                          | -                          | -                                   |
| 30-70-390.000 | Increase/(Decrease) in Market Value | (850)                      | (11,158)                   | 1,000                      | 10,000                              |
|               | <i>Total Water Revenues</i>         | <u>2,117,245</u>           | <u>2,128,571</u>           | <u>2,194,900</u>           | <u>2,439,600</u>                    |

Sewer Revenues

Budget Year 2023 - 2024

| Account No.   | Account Description                 | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|-------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 30-71-364.002 | Utility Administration Charge       | 79,673                     | 83,068                     | 83,000                     | 85,500                              |
| 30-71-366.000 | Sewer Revenue                       | 1,440,408                  | 1,550,161                  | 1,600,000                  | 1,735,000                           |
| 30-71-380.000 | Interest Income                     | 14,526                     | 15,765                     | 15,000                     | 45,000                              |
| 30-71-390.000 | Increase/(Decrease) in Market Value | (850)                      | (11,158)                   | 1,000                      | 10,000                              |
|               | <i>Total Sewer Revenues</i>         | <u>1,533,757</u>           | <u>1,637,835</u>           | <u>1,699,000</u>           | <u>1,875,500</u>                    |

Village of Channahon  
 Budget Summary - FUND 30  
 Budgeted Revenues by Fund (Utility Fund)  
 Refuse Revenues  
 Budget Year 2023 - 2024

| Account No.   | Account Description                        | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|--|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 30-72-340.000 | Lien Charges                               | 150                        | 300                        | 100                        | 500                                 |
| 30-72-380.000 | Interest Income                            | 13,504                     | 3,806                      | 2,000                      | 35,000                              |
| 30-72-385.000 | Miscellaneous                              | 2,182                      | -                          | -                          | -                                   |
| 30-72-390.000 | Increase/(Decrease) in Market Value        | (850)                      | (11,158)                   | 1,000                      | 5,000                               |
| 30-72-394.003 | Refuse - Regular                           | 850,128                    | 904,019                    | 967,000                    | 1,074,915                           |
| 30-72-394.006 | Refuse - Senior & Disabled Veteran         | 179,094                    | 182,427                    | 204,000                    | 235,335                             |
| 30-72-395.000 | Refuse Penalty                             | 15,443                     | 20,876                     | 15,000                     | 20,000                              |
| 30-72-395.001 | Refuse Administrative Fee                  | 53,281                     | 54,583                     | 56,750                     | 57,000                              |
| 30-72-395.002 | Refuse Shut Off Fee                        | 285                        | 458                        | 100                        | 500                                 |
|               | <i>Total Refuse Revenues</i>               | <u>1,113,218</u>           | <u>1,155,312</u>           | <u>1,245,950</u>           | <u>1,428,250</u>                    |
|               | <b>Grand Total - Utility Fund Revenues</b> | <u>4,764,221</u>           | <u>4,921,718</u>           | <u>5,139,850</u>           | <u>5,743,350</u>                    |

Village of Channahon  
 Budget Summary - FUND 30  
 Budgeted Expenses by Fund (Utility Fund)  
**Salaries**  
 Budget Year 2023 - 2024

| Account No.   | Account Description                        | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|--|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 30-70-408.006 | Accounting Clerk II                        | 11,277                     | 14,674                     | 15,900                     | 16,000                              |
| 30-70-436.000 | Assistant Public Works - Water             | 20,318                     | 19,870                     | 21,500                     | 22,000                              |
| 30-70-437.001 | Laborer - 1                                | 4,723                      | 5,497                      | 5,800                      | 6,200                               |
| 30-70-437.002 | Laborer - 2                                | 6,050                      | 6,208                      | 6,400                      | 5,300                               |
| 30-70-437.003 | Laborer - 3                                | 6,050                      | 6,208                      | 6,400                      | 5,400                               |
| 30-70-437.004 | Laborer - 4                                | 6,073                      | 6,208                      | 6,400                      | 6,600                               |
| 30-70-437.005 | Laborer - 5                                | 5,173                      | 4,917                      | 5,500                      | 5,600                               |
| 30-70-437.006 | Laborer - 6                                | 3,146                      | 4,927                      | 5,500                      | 5,600                               |
| 30-70-437.007 | Laborer - 7                                | 27,434                     | 28,957                     | 31,000                     | 32,700                              |
| 30-70-437.008 | Laborer - 8                                | 30,251                     | 30,442                     | 31,900                     | 28,800                              |
| 30-70-437.009 | Laborer - 9                                | 16,189                     | 26,065                     | 28,100                     | 29,700                              |
| 30-70-437.010 | Laborer - 10                               | 10,562                     | 25,182                     | 27,200                     | 28,800                              |
| 30-70-437.011 | Laborer - 11                               | 10,562                     | 5,035                      | 5,500                      | 5,400                               |
| 30-70-438.001 | Step Up Wages                              | -                          | -                          | 500                        | 500                                 |
| 30-70-438.003 | Water License Stipend                      | -                          | 217                        | 1,200                      | 1,200                               |
| 30-70-440.000 | Engineering Project Manager                | 36,299                     | 35,633                     | 35,400                     | -                                   |
| 30-70-440.001 | Engineering Technician                     | 22,262                     | 22,400                     | 22,800                     | 23,600                              |
| 30-70-442.000 | Public Works Superintendent                | 31,161                     | 31,088                     | 32,600                     | 33,700                              |
| 30-70-445.000 | Foreman                                    | 28,781                     | 21,222                     | 22,100                     | 18,250                              |
| 30-70-445.001 | Foreman                                    | 23,360                     | 17,875                     | 19,500                     | 20,600                              |
| 30-70-450.001 | Public Works Director - Engineer           | 49,376                     | 48,604                     | 48,000                     | 49,500                              |
| 30-70-450.002 | Assistant Public Works Director - Engineer | -                          | -                          | 38,500                     | 35,000                              |
| 30-70-451.000 | Public Works Office Assistant              | 15,283                     | 16,566                     | 17,500                     | 15,800                              |
| 30-70-452.000 | Water Treatment Operator                   | 63,350                     | 67,682                     | 77,400                     | 77,500                              |
| 30-70-473.000 | Pager Pay                                  | 7,927                      | 8,245                      | 10,000                     | 8,000                               |
| 30-70-475.000 | Overtime                                   | 17,916                     | 10,023                     | 17,500                     | 17,500                              |
| 30-70-499.000 | Compensated Absences                       | 2,466                      | 3,741                      | 20,000                     | 25,000                              |
| 30-71-408.006 | Accounting Clerk II                        | 11,277                     | 14,674                     | 15,900                     | 16,000                              |
| 30-71-436.000 | Assistant Public Works - Water             | 19,107                     | 19,301                     | 21,500                     | 22,000                              |
| 30-71-437.007 | Laborer - 7                                | 27,432                     | 28,955                     | 31,000                     | 32,700                              |
| 30-71-437.008 | Laborer - 8                                | 30,248                     | 30,439                     | 31,900                     | 28,800                              |
| 30-71-437.009 | Laborer - 9                                | 15,730                     | 26,235                     | 28,100                     | 29,700                              |
| 30-71-437.010 | Laborer - 10                               | 10,562                     | 25,180                     | 27,200                     | 28,800                              |
| 30-71-437.011 | Laborer - 11                               | 10,562                     | -                          | -                          | -                                   |
| 30-71-438.001 | Step Up Wages                              | 316                        | 532                        | 500                        | 500                                 |
| 30-71-438.004 | Wastewater License Stipend                 | -                          | 433                        | 1,200                      | 1,200                               |
| 30-71-440.000 | Engineering Project Manager                | 35,196                     | 34,625                     | 35,400                     | -                                   |
| 30-71-440.001 | Engineering Technician                     | 21,589                     | 21,763                     | 22,800                     | 23,600                              |
| 30-71-442.000 | Public Works Superintendent                | 31,171                     | 32,001                     | 32,600                     | 33,700                              |

Village of Channahon  
 Budget Summary - FUND 30  
 Budgeted Expenses by Fund (Utility Fund)  
**Salaries, continued**  
 Budget Year 2023 - 2024

| Account No.           | Account Description                        | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|-----------------------|--|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 30-71-445.000         | Foreman                                    | 27,907                     | 21,228                     | 22,100                     | 18,250                              |
| 30-71-445.001         | Foreman                                    | 23,555                     | 17,868                     | 19,500                     | 20,600                              |
| 30-71-450.001         | Public Works Director - Engineer           | 48,008                     | 47,095                     | 48,000                     | 49,500                              |
| 30-71-450.002         | Assistant Public Works Director - Engineer | -                          | -                          | 38,500                     | 35,000                              |
| 30-71-451.000         | Public Works Office Assistant              | 15,465                     | 16,053                     | 17,500                     | 15,800                              |
| 30-71-453.000         | Waste Water Operator                       | 79,069                     | 66,208                     | 83,100                     | 72,700                              |
| 30-71-473.000         | Pager Pay                                  | 6,450                      | 6,913                      | 10,000                     | 10,000                              |
| 30-71-475.000         | Overtime                                   | 16,833                     | 12,562                     | 17,500                     | 17,500                              |
| 30-71-499.000         | Compensated Absences                       | 2,466                      | 3,741                      | 20,000                     | 25,000                              |
| 30-72-408.006         | Accounting Clerk II                        | 11,633                     | 15,080                     | 15,900                     | 16,000                              |
| <i>Total Salaries</i> |  | 900,565                    | 908,371                    | 1,100,301                  | 1,021,600                           |

**Related Payroll Costs**  
 Budget Year 2023 - 2024

| Account No.                        | Account Description            | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|------------------------------------|--------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 30-70-501.001                      | Hospitalization Coverage       | 28,830                     | 26,960                     | 30,000                     | 28,000                              |
| 30-70-501.002                      | Dental Coverage                | 1,592                      | 1,218                      | 1,600                      | 1,200                               |
| 30-70-501.003                      | Life Insurance Coverage        | 1,066                      | 1,126                      | 1,100                      | 1,200                               |
| 30-70-501.004                      | Vision Care                    | 391                        | 420                        | 500                        | 500                                 |
| 30-70-501.011                      | Hospitalization - Union        | 59,739                     | 75,725                     | 86,300                     | 125,500                             |
| 30-70-503.100                      | Water-IMRF Net Pension Expense | (60,695)                   | (145,192)                  | (60,000)                   | (150,000)                           |
| 30-70-504.100                      | OPEB Liability Expense         | 27,972                     | (38,105)                   | 30,000                     | (40,000)                            |
| 30-70-505.000                      | Unemployment Insurance         | 800                        | 799                        | 1,000                      | 1,000                               |
| 30-70-513.000                      | Professional Development       | 559                        | 2,709                      | 7,500                      | 10,200                              |
| 30-71-501.001                      | Hospitalization Coverage       | 28,262                     | 26,706                     | 30,000                     | 25,000                              |
| 30-71-501.002                      | Dental Coverage                | 1,558                      | 1,205                      | 1,600                      | 1,400                               |
| 30-71-501.003                      | Life Insurance Coverage        | 1,013                      | 1,062                      | 1,100                      | 1,000                               |
| 30-71-501.004                      | Vision Care                    | 490                        | 409                        | 500                        | 500                                 |
| 30-71-501.011                      | Hospitalization - Union        | 78,483                     | 84,667                     | 86,300                     | 98,500                              |
| 30-71-505.000                      | Unemployment Insurance         | 728                        | 768                        | 1,000                      | 1,000                               |
| 30-71-513.000                      | Professional Development       | 1,271                      | 2,702                      | 5,900                      | 11,200                              |
| 30-72-501.001                      | Hospitalization Coverage       | 2                          | -                          | -                          | -                                   |
| 30-72-501.003                      | Life Insurance Coverage        | 34                         | 40                         | 100                        | 100                                 |
| 30-72-501.004                      | Vision Care                    | -                          | -                          | -                          | -                                   |
| 30-72-501.011                      | Hospitalization - Union        | 3,581                      | 3,196                      | 3,420                      | 11,000                              |
| 30-72-505.000                      | Unemployment Insurance         | 60                         | 45                         | 100                        | 100                                 |
| <i>Total Related Payroll Costs</i> |                                | 175,735                    | 46,462                     | 228,020                    | 127,400                             |

Village of Channahon  
 Budget Summary - FUND 30  
 Budgeted Expenses by Fund (Utility Fund)  
 Water and Sewer Operating Related Costs  
 Budget Year 2023 - 2024

| Account No.  | Account Description          | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|--|------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 30-70-517.000  | Water (Joliet)               | 238,884                    | 213,246                    | 300,000                    | 265,000                             |
| 30-70-553.000  | Water Meter Parts            | 24,459                     | 11,983                     | 18,800                     | 28,800                              |
| 30-70-553.001  | Water Meters Contra          | -                          | -                          | 35,000                     | 44,000                              |
| 30-70-554.000  | Lab Equipment                | 698                        | 2,370                      | 5,600                      | 6,270                               |
| 30-70-561.000  | Rentals                      | -                          | -                          | 500                        | 500                                 |
| 30-70-562.000  | Chemicals                    | 13,698                     | 19,774                     | 22,000                     | 40,950                              |
| 30-70-563.000  | Water Testing                | 5,917                      | 8,475                      | 25,500                     | 13,500                              |
| 30-70-563.001  | Well Inspections             | 2,730                      | 2,800                      | 3,500                      | 3,500                               |
| 30-70-652.003  | IEPA Water Interest Payments | 336                        | -                          | -                          | -                                   |
| 30-71-518.000  | Sewer (Joliet)               | 184,511                    | 226,371                    | 225,000                    | 245,000                             |
| 30-71-526.001  | NPDES Permits                | 43,581                     | 17,500                     | 17,500                     | 17,500                              |
| 30-71-545.000  | Sludge Removal               | 57,643                     | 21,272                     | 144,200                    | 51,400                              |
| 30-71-554.000  | Lab Equipment                | 9,354                      | 15,820                     | 18,250                     | 18,200                              |
| 30-71-561.000  | Rentals                      | -                          | -                          | 600                        | 600                                 |
| 30-71-562.000  | Chemicals                    | 26,751                     | 40,382                     | 58,675                     | 69,750                              |
| 30-71-563.002  | Miscellaneous Testing        | -                          | -                          | 3,500                      | 7,000                               |
| <i>Total Water and Sewer Operating Related Costs</i> |                              | <u>608,562</u>             | <u>579,993</u>             | <u>878,625</u>             | <u>811,970</u>                      |

**General Operating Costs**  
 Budget Year 2023 - 2024

| Account No.   | Account Description  | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|----------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 30-70-506.000 | Uniforms             | 2,085                      | 2,017                      | 3,125                      | 3,625                               |
| 30-70-514.000 | Telephone            | 3,452                      | 3,565                      | 3,300                      | 3,600                               |
| 30-70-515.000 | Electric             | 108,691                    | 104,636                    | 100,000                    | 100,000                             |
| 30-70-516.000 | Gas                  | 3,725                      | 5,571                      | 3,100                      | 22,000                              |
| 30-70-525.000 | Postage              | 7,421                      | 8,275                      | 9,750                      | 9,750                               |
| 30-70-526.000 | Dues & Subscriptions | 581                        | 674                        | 2,225                      | 2,225                               |
| 30-70-527.000 | Printing             | 1,559                      | 965                        | 2,600                      | 2,600                               |
| 30-70-528.000 | Publishing           | 12                         | 153                        | 700                        | 1,450                               |
| 30-70-529.000 | Supplies             | 3,458                      | 3,193                      | 4,050                      | 4,800                               |
| 30-70-542.000 | Fuel                 | 4,438                      | 7,953                      | 15,250                     | 14,750                              |
| 30-70-550.000 | Equipment            | 3,820                      | 7,898                      | 22,600                     | 43,600                              |
| 30-70-551.000 | Office Furniture     | 334                        | -                          | 1,000                      | 1,000                               |
| 30-70-552.000 | Tools                | 799                        | 4,840                      | 3,000                      | 5,250                               |
| 30-70-566.000 | Travel               | -                          | -                          | -                          | 3,000                               |

Village of Channahon  
 Budget Summary - FUND 30  
 Budgeted Expenses by Fund (Utility Fund)  
 General Operating Costs, continued  
 Budget Year 2023 - 2024

| Account No.                          | Account Description  | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|--------------------------------------|----------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 30-70-586.002                        | Lien Charges         | 126                        | 84                         | 500                        | 500                                 |
| 30-71-506.000                        | Uniforms             | 2,192                      | 2,244                      | 3,300                      | 3,800                               |
| 30-71-514.000                        | Telephone            | 3,452                      | 3,565                      | 2,800                      | 3,500                               |
| 30-71-515.000                        | Electric             | 72,548                     | 71,413                     | 75,700                     | 75,700                              |
| 30-71-516.000                        | Gas                  | 12,103                     | 17,601                     | 8,000                      | 22,000                              |
| 30-71-525.000                        | Postage              | 6,617                      | 7,407                      | 7,550                      | 7,550                               |
| 30-71-526.000                        | Dues & Subscriptions | 4,471                      | 4,383                      | 7,775                      | 10,325                              |
| 30-71-527.000                        | Printing             | 1,551                      | 965                        | 2,125                      | 2,125                               |
| 30-71-528.000                        | Publishing           | 12                         | 153                        | 500                        | 1,250                               |
| 30-71-529.000                        | Supplies             | 3,409                      | 4,494                      | 5,050                      | 6,100                               |
| 30-71-542.000                        | Fuel                 | 4,438                      | 6,978                      | 15,250                     | 14,750                              |
| 30-71-550.000                        | Equipment            | 6,908                      | 1,589                      | 11,950                     | 11,950                              |
| 30-71-551.000                        | Office Furniture     | 1,813                      | 2,836                      | 1,000                      | 1,800                               |
| 30-71-552.000                        | Tools                | 522                        | 3,704                      | 3,200                      | 3,200                               |
| 30-71-566.000                        | Travel               | -                          | -                          | -                          | 3,000                               |
| 30-71-586.002                        | Lien Charges         | -                          | -                          | 500                        | 500                                 |
| 30-72-525.000                        | Postage              | 8,922                      | 9,033                      | 7,500                      | 11,000                              |
| 30-72-526.000                        | Dues & Subscriptions | 162                        | 170                        | 250                        | 250                                 |
| 30-72-527.000                        | Printing             | 1,518                      | 925                        | 1,000                      | 2,000                               |
| 30-72-528.000                        | Publishing           | -                          | -                          | -                          | -                                   |
| 30-72-586.002                        | Lien Charges         | 124                        | 42                         | 500                        | 500                                 |
| <i>Total General Operating Costs</i> |                      | <u>271,262</u>             | <u>287,327</u>             | <u>325,150</u>             | <u>399,450</u>                      |

**Professional Services**  
 Budget Year 2023 - 2024

| Account No.   | Account Description                | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 30-70-502.000 | Medical Testing                    | 568                        | 80                         | 500                        | 500                                 |
| 30-70-510.000 | Engineering Fees                   | 70,803                     | 68,171                     | 158,000                    | 33,000                              |
| 30-70-511.000 | Legal Fees                         | -                          | 195                        | 15,000                     | 15,000                              |
| 30-70-511.004 | Legal Fees - Collective Bargaining | -                          | -                          | 1,000                      | 1,000                               |
| 30-70-512.000 | Other Professional Fees            | 1,807                      | 1,590                      | 7,500                      | 7,500                               |
| 30-71-502.000 | Medical Testing                    | 678                        | -                          | 500                        | 500                                 |
| 30-71-510.000 | Engineering Fees                   | 12,155                     | 5,989                      | 8,000                      | 7,500                               |
| 30-71-511.000 | Legal Fees                         | 3,541                      | 3,980                      | 5,000                      | 5,000                               |
| 30-71-511.006 | Reimbursed Legal Fees              | -                          | -                          | 1,000                      | 1,000                               |
| 30-71-512.000 | Other Professional Fees            | -                          | -                          | -                          | 165,000                             |

Village of Channahon  
 Budget Summary - FUND 30  
 Budgeted Expenses by Fund (Utility Fund)  
**Professional Services, continued**  
 Budget Year 2023 - 2024

| Account No.   | Account Description                | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 30-72-511.000 | Legal Fees                         | -                          | -                          | -                          | -                                   |
| 30-72-524.000 | Refuse Contract                    | 1,026,016                  | 1,082,658                  | 1,168,500                  | 1,311,000                           |
| 30-73-510.000 | Engineering Fees                   | -                          | -                          | -                          | 490,000                             |
| 30-73-511.000 | Legal Fees                         | -                          | 24,555                     | -                          | 50,000                              |
| 30-73-517.002 | Water Commission Formation         | -                          | -                          | 115,000                    | 115,000                             |
|               | <i>Total Professional Services</i> | <u>1,115,569</u>           | <u>1,187,218</u>           | <u>1,480,000</u>           | <u>2,202,000</u>                    |

**Repairs and Maintenance**  
 Budget Year 2023 - 2024

| Account No.   | Account Description                  | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|--------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 30-70-535.000 | Building Maintenance                 | 10,401                     | 12,666                     | 16,825                     | 17,725                              |
| 30-70-536.000 | Equipment Maintenance                | 13,413                     | 18,960                     | 46,050                     | 52,750                              |
| 30-70-536.001 | Computers and Technology             | 4,756                      | 4,488                      | 8,300                      | 10,650                              |
| 30-70-537.000 | Vehicle Maintenance                  | 1,329                      | 1,981                      | 6,830                      | 10,225                              |
| 30-70-539.000 | Restoration Maintenance              | -                          | -                          | 2,125                      | 2,125                               |
| 30-70-541.000 | Facility Maintenance                 | 38,015                     | 41,771                     | 43,600                     | 67,700                              |
| 30-71-535.000 | Building Maintenance                 | 10,638                     | 12,510                     | 57,275                     | 57,525                              |
| 30-71-536.000 | Equipment Maintenance                | 53,592                     | 38,966                     | 115,795                    | 91,220                              |
| 30-71-536.001 | Computers and Technology             | 4,756                      | 4,488                      | 8,000                      | 9,950                               |
| 30-71-537.000 | Vehicle Maintenance                  | 4,952                      | 978                        | 7,375                      | 10,325                              |
| 30-71-539.000 | Restoration Maintenance              | -                          | -                          | 3,225                      | 3,225                               |
| 30-71-541.000 | Facility Maintenance                 | 18,613                     | 11,455                     | 33,400                     | 65,400                              |
|               | <i>Total Repairs and Maintenance</i> | <u>160,464</u>             | <u>148,262</u>             | <u>348,800</u>             | <u>398,820</u>                      |

**Debt Related Expenses**  
 Budget Year 2023 - 2024

| Account No.   | Account Description                | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 30-70-672.000 | Bond Interest                      | 11,100                     | 14,475                     | 3,172                      | 1,898                               |
| 30-71-672.000 | Bond Interest                      | 65,500                     | 15,600                     | 9,028                      | 5,402                               |
| 30-70-673.000 | Bond Fiscal Agent Fees             | 214                        | 428                        | 500                        | -                                   |
| 30-71-673.000 | Bond Fiscal Agent Fees             | 615                        | 401                        | 1,000                      | 1,000                               |
|               | <i>Total Debt Related Expenses</i> | <u>77,429</u>              | <u>30,904</u>              | <u>13,700</u>              | <u>8,300</u>                        |

Village of Channahon  
 Budget Summary - FUND 30  
 Budgeted Expenses by Fund (Utility Fund)  
**Miscellaneous**  
 Budget Year 2023 - 2024

| Account No.   | Account Description                          | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|--|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 30-70-512.008 | Bank Service Fees                            | 468                        | 1,670                      | 5,000                      | 5,800                               |
| 30-70-512.015 | Recapture/IGA Payment                        | 81,367                     | -                          | -                          | -                                   |
| 30-70-519.000 | J.U.L.I.E. Locates                           | 2,294                      | 2,350                      | 3,000                      | 3,000                               |
| 30-70-569.000 | Equipment Lease                              | 893                        | 914                        | 950                        | 1,000                               |
| 30-70-597.000 | Miscellaneous                                | 418                        | -                          | 500                        | 500                                 |
| 30-70-599.000 | Transfers to Other Funds                     | 41,110                     | 46,473                     | 49,671                     | -                                   |
| 30-70-599.002 | Interfund Transfers                          | 165,000                    | 142,428                    | 130,572                    | 190,400                             |
| 30-70-600.000 | Accrued Interest Expense                     | (30,357)                   | (8,640)                    | 30,000                     | 20,000                              |
| 30-70-602.000 | Village Computer System                      | -                          | -                          | -                          | 15,000                              |
| 30-70-602.002 | SCADA & Software                             | -                          | -                          | -                          | 15,000                              |
| 30-71-512.008 | Bank Service Fees                            | 468                        | 1,670                      | 5,000                      | 5,800                               |
| 30-71-519.000 | J.U.L.I.E. Locates                           | 2,294                      | 2,350                      | 3,000                      | 3,000                               |
| 30-71-569.000 | Equipment Lease                              | 893                        | 914                        | 950                        | 1,000                               |
| 30-71-597.000 | Miscellaneous                                | 417                        | -                          | 500                        | 500                                 |
| 30-71-599.000 | Transfers to Other Funds                     | 41,110                     | 46,473                     | 49,671                     | -                                   |
| 30-71-602.000 | Village Computer System                      | -                          | -                          | -                          | 15,000                              |
| 30-71-602.002 | SCADA & Software                             | -                          | -                          | -                          | 155,000                             |
| 30-72-512.008 | Bank Service Fees                            | 468                        | 152                        | 5,000                      | 500                                 |
| 30-72-569.000 | Equipment Lease                              | 893                        | 914                        | 950                        | 1,000                               |
|               | <i>Total Miscellaneous</i>                   | <u>307,737</u>             | <u>237,667</u>             | <u>284,764</u>             | <u>432,500</u>                      |
|               | <b>Grand Total - Utilities Fund Expenses</b> | <u>3,617,323</u>           | <u>3,426,202</u>           | <u>4,659,359</u>           | <u>5,402,040</u>                    |

Village of Channahon  
 Budget Summary - FUND 31  
 Budgeted Revenues (Utility Capital Fund)  
**Revenues**  
 Budget Year 2023 - 2024

| Account No.                                  | Account Description        | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|--|----------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 31-70-367.000                                | Water Tap On Fees          | 912,963                    | 511,819                    | 384,960                    | 198,240                             |
| 31-70-375.006                                | Recapture - Town Center    | 1,500                      | 15,750                     | -                          | -                                   |
| 31-70-375.010                                | Recapture Revenue          | 11,080                     | -                          | -                          | -                                   |
| 31-70-380.000                                | Interest Income            | 1                          | 12                         | 100                        | 100                                 |
| 31-70-386.002                                | Interfund Transfers        | 165,000                    | 142,428                    | 130,572                    | 190,400                             |
| 31-70-390.000                                | Increase in Market Value   | 1,684,575                  | 3,668,908                  | -                          | -                                   |
| 31-71-368.000                                | Sewer Tap On Fees          | 598,834                    | 365,757                    | 381,760                    | 196,600                             |
| 31-71-375.000                                | Recaptures                 | -                          | 11,372                     | 11,300                     | 15,000                              |
| 31-71-375.006                                | Recapture - Town Center    | 1,500                      | 15,750                     | 5,000                      | -                                   |
| 31-71-380.000                                | Interest Income            | 1                          | 12                         | 100                        | 100                                 |
| 31-71-385.000                                | Miscellaneous              | 600                        | -                          | -                          | -                                   |
| 31-71-386.000                                | Transfers from Other Funds | -                          | 88,887                     | -                          | -                                   |
| 31-71-391.000                                | Grants - Other             | 48,039                     | -                          | -                          | -                                   |
| <i>Total Utilities Capital Fund Revenues</i> |                            | <u>3,424,093</u>           | <u>4,820,695</u>           | <u>913,792</u>             | <u>600,440</u>                      |

**Water Related Expenses**  
 Budget Year 2023 - 2024

| Account No.                         | Account Description                      | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|-------------------------------------|--|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 31-70-500.000                       | Debt Issuance Costs                      | 13,892                     | -                          | -                          | -                                   |
| 31-70-510.000                       | Engineering Fees                         | -                          | -                          | -                          | 200,000                             |
| 31-70-553.001                       | Water Meters Contra                      | 37,531                     | 43,040                     | 35,000                     | 50,000                              |
| 31-70-596.000                       | Depreciation                             | 748,132                    | 817,651                    | -                          | -                                   |
| 31-70-599.000                       | Transfers to Other Funds                 | -                          | 3,902                      | -                          | -                                   |
| 31-70-631.000                       | Capital Vehicles                         | -                          | -                          | 80,000                     | 85,000                              |
| 31-70-632.000                       | Capital Projects                         | 417,065                    | 125,135                    | 1,955,000                  | 200,000                             |
| 31-70-633.002                       | Land Acquisition - PW Facility Expansion | -                          | -                          | -                          | 62,500                              |
| 31-70-651.004                       | IEPA Water Principal Payments            | 17,626                     | -                          | -                          | -                                   |
| 31-70-651.005                       | IEPA Water Principal Contra              | (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)                            |
| 31-70-663.096                       | Well #6 Construction                     | -                          | -                          | -                          | 635,000                             |
| 31-70-663.106                       | Well Tower #4 Construction               | -                          | -                          | -                          | 35,000                              |
| 31-70-663.116                       | Well #7 Construction                     | -                          | -                          | -                          | 2,010,000                           |
| 31-70-671.000                       | Bond Payments                            | 165,000                    | 135,200                    | 189,400                    | 190,400                             |
| 31-70-671.001                       | Bond Payments Contra Account             | (165,000)                  | (135,200)                  | (189,400)                  | (190,400)                           |
| 31-70-671.060                       | Amortization of Bond Premium             | (56,156)                   | 4,132                      | (20,000)                   | 27,000                              |
| 31-70-672.000                       | Bond Interest                            | 26,350                     | 26,762                     | 23,930                     | 22,690                              |
| 31-70-673.000                       | Bond Fiscal Agent Fees                   | 238                        | 475                        | 600                        | 500                                 |
| <i>Total Water Related Expenses</i> |  | <u>1,187,052</u>           | <u>1,021,097</u>           | <u>2,074,530</u>           | <u>3,327,690</u>                    |

Village of Channahon  
 Budget Summary - FUND 31  
 Budgeted Revenues (Utility Capital Fund)  
**Sewer Related Expenses**  
 Budget Year 2023 - 2024

| Account No.   | Account Description                      | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|--|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 31-71-510.000 | Engineering Fees                         | -                          | -                          | 75,000                     | -                                   |
| 31-71-596.000 | Depreciation                             | 931,183                    | 974,315                    | -                          | -                                   |
| 31-71-631.000 | Capital Vehicles                         | -                          | -                          | 80,000                     | 85,000                              |
| 31-71-632.000 | Capital Projects                         | 205,119                    | 225,714                    | 478,000                    | 110,000                             |
| 31-71-633.002 | Land Acquisition - PW Facility Expansion | -                          | -                          | -                          | 62,500                              |
| 31-71-651.014 | IEPA Plant Expansion Principal           | -                          | -                          | 355,055                    | 418,019                             |
| 31-71-651.015 | IEPA Plant Expansion Principal Contra    | -                          | -                          | (355,055)                  | -                                   |
| 31-71-651.016 | IEPA Plant Expansion Interest            | 53,653                     | 149,471                    | 123,296                    | 136,037                             |
| 31-71-651.017 | IEPA Plant Expansion Interest Contra     | -                          | -                          | (123,296)                  | -                                   |
| 31-71-651.018 | IEPA WWTP Expansion Cont Int Financed    | 85,343                     | -                          | -                          | -                                   |
| 31-71-663.056 | Waste Water Expansion                    | (601,874)                  | -                          | -                          | -                                   |
| 31-71-663.086 | Far West WWTP Engineering                | -                          | -                          | 400,000                    | 150,000                             |
| 31-71-671.000 | Bond Payments                            | 521,250                    | 540,850                    | 362,600                    | 362,600                             |
| 31-71-671.001 | Bond Payments Contra                     | (521,250)                  | (540,850)                  | (362,600)                  | (362,600)                           |
| 31-71-673.000 | Bond Fiscal Agent Fees                   | -                          | 238                        | -                          | 500                                 |
|               | <i>Total Sewer Related Expenses</i>      | <u>673,424</u>             | <u>1,349,737</u>           | <u>1,033,000</u>           | <u>962,056</u>                      |

**Water Commission Related Expenses**  
 Budget Year 2023 - 2024

| Account No.   | Account Description                  | Fiscal Year<br>2021 Actual | Fiscal Year<br>2022 Actual | Fiscal Year<br>2023 Budget | Fiscal Year 2024<br>Approved Budget |
|---------------|--------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| 31-73-510.000 | Engineering Fees                     | -                          | 99,641                     | 150,000                    | -                                   |
| 31-73-511.000 | Legal Fees                           | -                          | -                          | 50,000                     | -                                   |
| 31-73-632.000 | Capital Projects                     | -                          | -                          | -                          | 55,000                              |
| 31-73-633.000 | Land Acquisition                     | -                          | -                          | 275,000                    | 900,000                             |
|               | <i>Total Sewer Related Expenses</i>  | <u>-</u>                   | <u>99,641</u>              | <u>475,000</u>             | <u>955,000</u>                      |
|               | <b>Utility Capital Fund Expenses</b> | <u>1,860,476</u>           | <u>2,470,476</u>           | <u>3,582,530</u>           | <u>5,244,746</u>                    |