

# VILLAGE OF CHANNAHON



# ANNUAL OPERATING BUDGET

FOR THE FISCAL YEAR ENDED APRIL 30, 2025

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# **Village of Channahon Transmittal Letter Fiscal Year Ended April 30, 2025**

April 15, 2024

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, 2025 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, 2024 through April 30, 2025.

The fiscal year 2025 budget includes the following capital items, along with others: replacement vehicles and/or related department equipment, two new fleet vehicles, continuation of the Bridge Street multi-use path, continuation of the other recreation path network projects, several bridge repair projects, land acquisitions, and the beginning phase of the expansion at the public works facility and the expansion of the municipal center. The fiscal year 2025 budget also includes various utility capital projects relating to the Well #7 well house, the far west side waste water treatment plant, various water tower and well rehabilitation projects, 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. There are no additional staffing requests within the proposed budget.

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 2023 and several new businesses have opened in the community, with additional retail businesses currently under construction and expected to open in 2024. 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 eight years; a trend that is anticipated to continue in the upcoming fiscal year which will only strengthen the Village's advancement.

# **Village of Channahon**

## **Transmittal Letter, continued**

### **Fiscal Year Ended April 30, 2025**

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 2025 annual budget. The Budget Message also provides an overview of the major revenues and expenditures included within the budget document.

#### **INTRODUCTION**

The Village of Channahon, Illinois was incorporated in 1961 and is located in the northeastern portion of the state. The name Channahon means "Meeting of the Waters" in the language of the areas original Potawatomi inhabitants. Channahon is located by the I&M Canal at the intersection of three rivers (DuPage, DesPlaines and Kankakee). According to the most recent Census data, the Village has 18.42 square miles of which 16.40 square miles is land and 2.02 square miles is water. The most recent population from the 2020 census is 13,383.

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

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

#### **YEAR IN REVIEW**

As the Village prepares to close out fiscal year 2024, 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 several years, development of both residential and commercial properties continued to transpire.

For the time period January 2023 through December 2023, the Village issued a total of 858 building permits with a total construction value of over \$53.37 million, up 6% from the previous year. 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.

## **Village of Channahon Transmittal Letter, continued Fiscal Year Ended April 30, 2025**

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.

The GFOA Certificate of Achievement for Excellence in Financial Reporting has been received for the past 18 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.

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 Village is one of six municipalities which formed the Grand Prairie Water Commission. As a member of the commission, Village residents and business will have Lake Michigan water beginning around 2030. Infrastructure related to the water source transition will begin in fiscal year 2025.

### **ECONOMIC OUTLOOK FOR FISCAL YEAR 2024-2025**

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 2025 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, 2025**

**CONCLUSION**

The fiscal year 2025 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 2024-2025 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, 2025 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, 2025**

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 2025 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), maintain or 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, 2025

## 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, 2024. In addition, the required public notice was published in the *Morris Daily Herald* on March 21, 2024 informing the general public of the budget public hearing scheduled for Monday, April 1, 2024 at 6:15pm. Barring any changes to the proposed budget document, the fiscal year 2025 budget ordinance will be brought before the Mayor and Village Board for approval on Monday, April 15, 2024.

## 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 Department. 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 or is realized. 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, 2025

## 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. Custodial funds are used to account for and report assets controlled by the Village and the assets are for the benefit of other governmental units. The Village has one custodial fund which accounts for the debt issued on behalf of the Will County 911 emergency dispatch center, WESCOM.

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

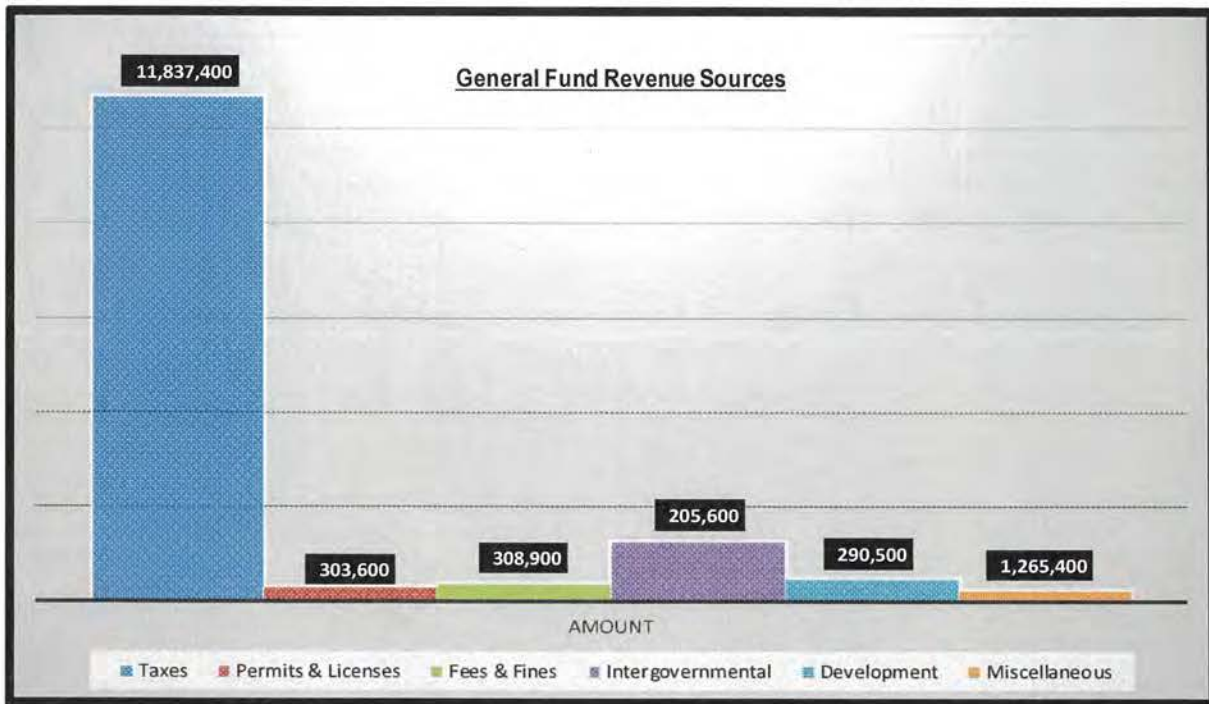
The Village's General Fund is comprised of two funds: Fund 01 (General) and Fund 11 (General Capital Projects). The General Fund has budgeted approximately \$16.8 million in revenues and \$20.1 million in expenses. The Village has accumulated reserves over the past 12 fiscal years in anticipation of 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 2023 and 2024 related to the purchase of vehicles and equipment totaling approximately \$0.8 million. In addition, the Village has included capital expenses related to the public works and municipal center renovations in which long-term debt will be issued. Barring the delayed receipt and payment of the prior years' capital items and the anticipated start of the multi-year capital renovations, the General Fund reserves are budgeted to realize an increase in fund balance at the end of fiscal year 2025 of approximately \$1.4 million.

The following chart displays the composition of the types of revenue that supports the General Fund. The General Fund budget anticipates receiving approximately \$16.8 million in revenues generated by various taxes which is 83% of the total revenues. The tax revenue is comprised of 67% various state and local taxes, 21% Village fuel & diesel taxes, and 12% property taxes. Examples of other tax revenues include income, use, excise, hotel/motel, and cannabis.

**Village of Channahon  
Annual Budget Message  
Fiscal Year Ended April 30, 2025**

**GENERAL FUND, continued**

The remaining 17% 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 interest income, lease or franchise fees, and grant revenues. General revenues provide the funds for Village operational expenses, public safety services, smaller capital equipment, vehicles and projects, and a variety of other important services and resources provided to the residents of Channahon.



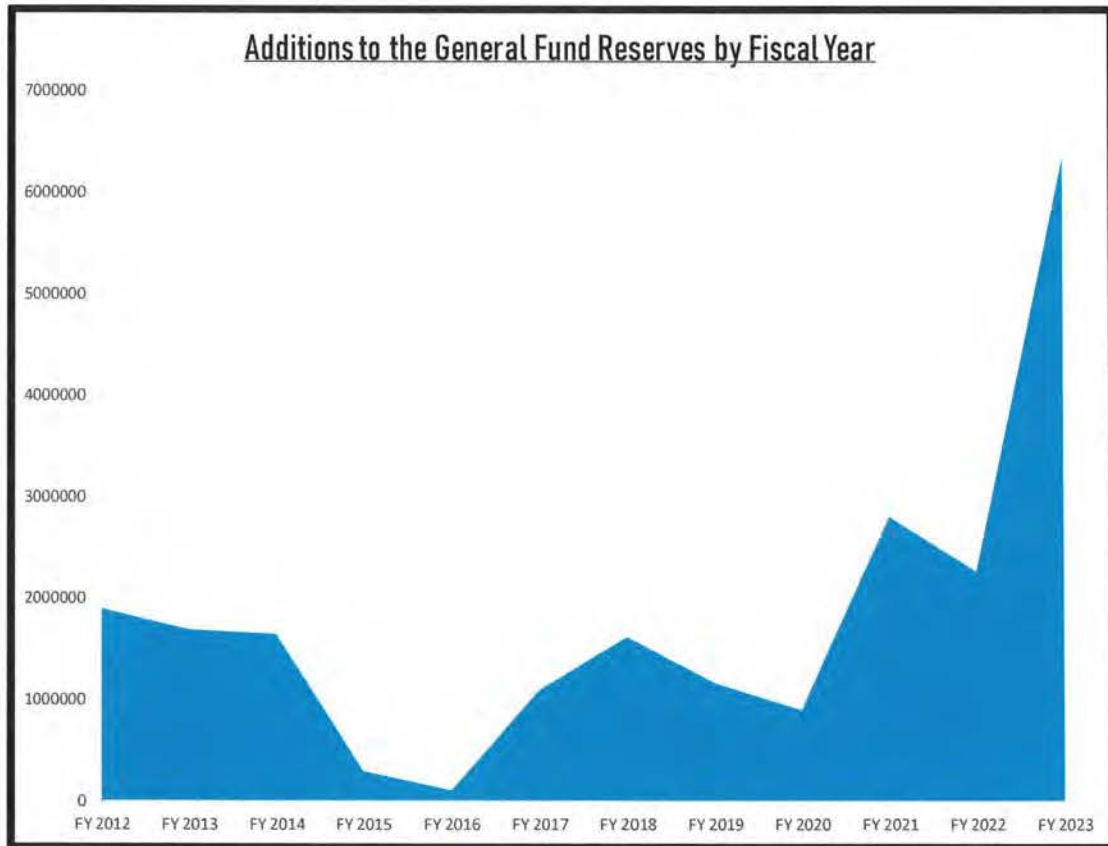
**GENERAL FUND RESERVES**

The Village has been fortunate to increase its General Fund reserves over the past 12 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 to 9 months of reserves on hand should be maintained. The Village has maintained the recommended amount (or an amount in excess) of reserves on hand in order to be prepared for future capital equipment, vehicles and projects as well as any unexpected substantial expenditures or any significant reduction in revenues. As previously stated, the Village has been able to fund capital vehicles, equipment, and smaller capital projects without incurring long-term debt and paying interest.

**Village of Channahon  
Annual Budget Message  
Fiscal Year Ended April 30, 2025**

**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 operating and capital expenditures and to be prepared for an unexpected major loss of revenues.

**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 8 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. The Village Board approved the 2023 property tax levy rate at a rate lower than the final property tax rate for levy year 2022. Initial information from Will County indicates that the tax rate will be even lower than anticipated due to the significant increase in the Village's equalized assessed valuation (EAV). The Village's preliminary tax rate, at the time this document was prepared, was noted as 0.5861 which is the lowest the Village's tax rate has been in over a decade.

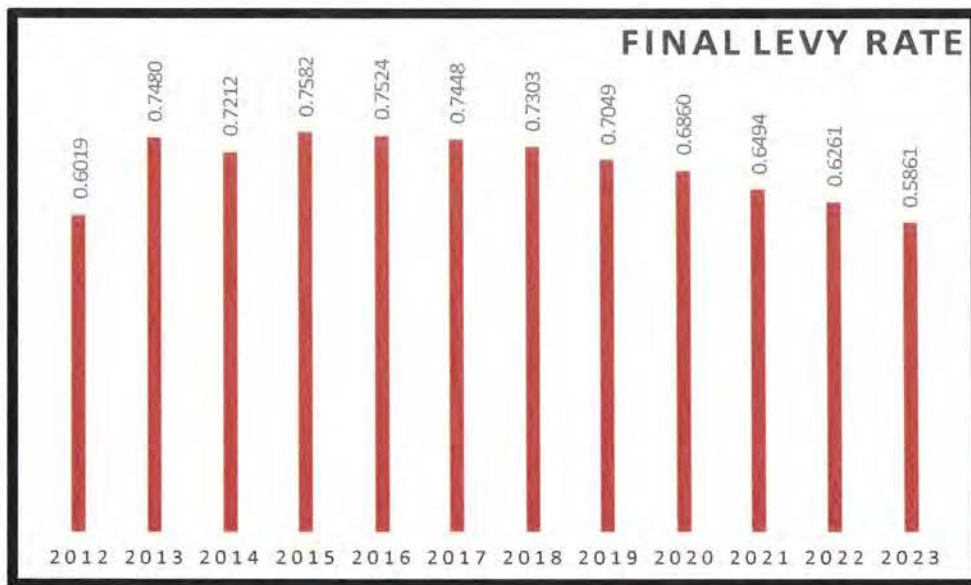
Village of Channahon  
 Annual Budget Message  
 Fiscal Year Ended April 30, 2025

PROPERTY TAXES, continued

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	294,769,935	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	431,033,969	0.6902	0.6860	(0.0189)	\$ 2,880,000
2021	2022	468,240,569	457,905,179	0.6456	0.6494	(0.0366)	\$ 3,023,000
2022	2023	499,681,662	501,469,694	0.6348	0.6261	(0.0233)	\$ 3,172,000
2023	2024	511,403,373	536,929,594 *	0.6248	0.5861	(0.0400)	\$ 3,195,000

\* Amount per the Will County preliminary levy tax rate calculation

While the total levy dollars have increased over the years (not more than 5% each year), the diversification of the tax base (residential, industrial and commercial) has changed drastically over the past decade. The Village's preliminary tax rate in 2023 has decreased beyond the tax rate levied in 2012.



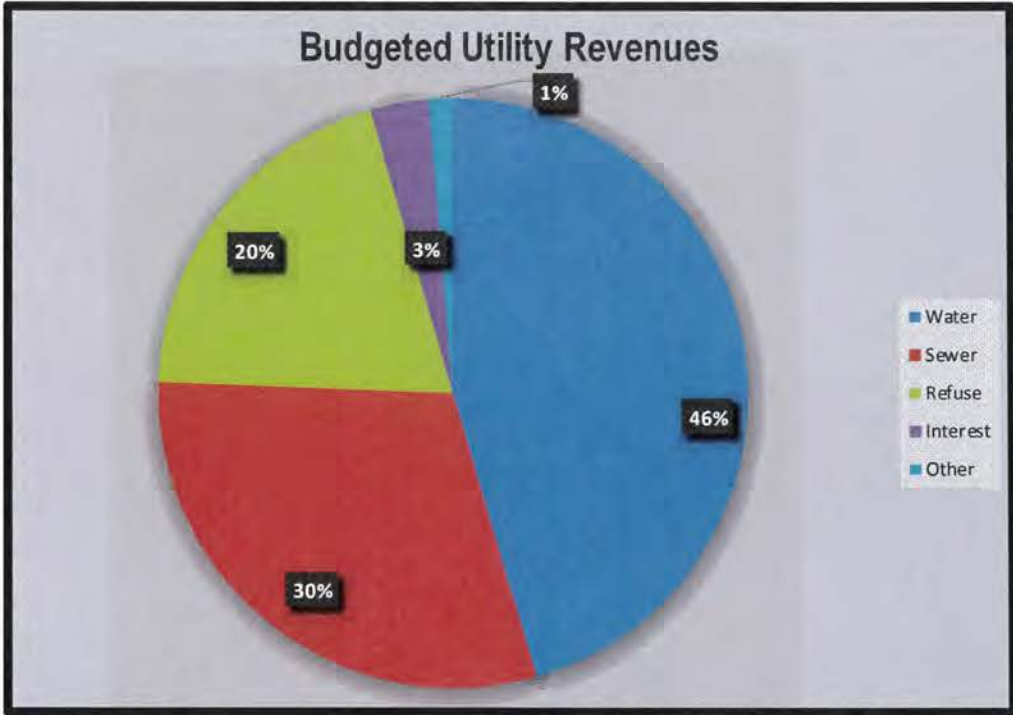
**Village of Channahon  
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Fiscal Year Ended April 30, 2025**

**UTILITY FUND**

The fiscal year 2025 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 and infrastructure improvements included in the fiscal year 2025 budget.

Budgeted expenses in the Utility Fund are 50% 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 upcoming fiscal year. The Village plans to continue construction on Well #7 to meet the growing demand for water planned at Ridge Road and Rt. 6, design of watermain reinforcement related to the water commission 12-inch and 16-inch pipe, rehabilitation work on Tower #3 and Tower #4, engineering and construction on well #4 and well #6, and other various utility infrastructure projects. In fiscal year 2022, the Village purchased a parcel of land on the far west side and has begun 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.



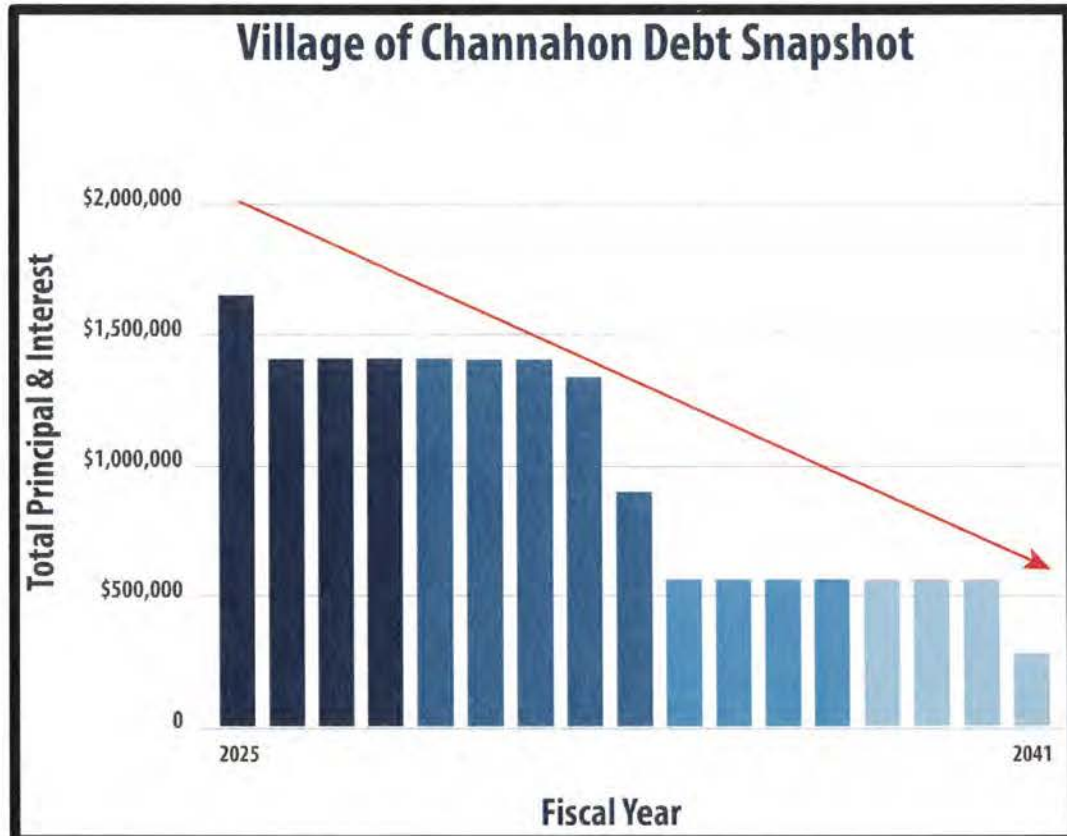
# Village of Channahon Annual Budget Message Fiscal Year Ended April 30, 2025

## 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.

Fiscal year 2025 is the fifth year that the General Fund will have no outstanding debt, and therefore a strong debt to income ratio. 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 the future water commission related capital expenses. The budget for the Utility Fund includes revenues related to debt issuance for the construction of Well #7.

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. Low interest, long-term loans will allow the Village to provide residents with a sustainable potable water source from Lake Michigan through the water commission.

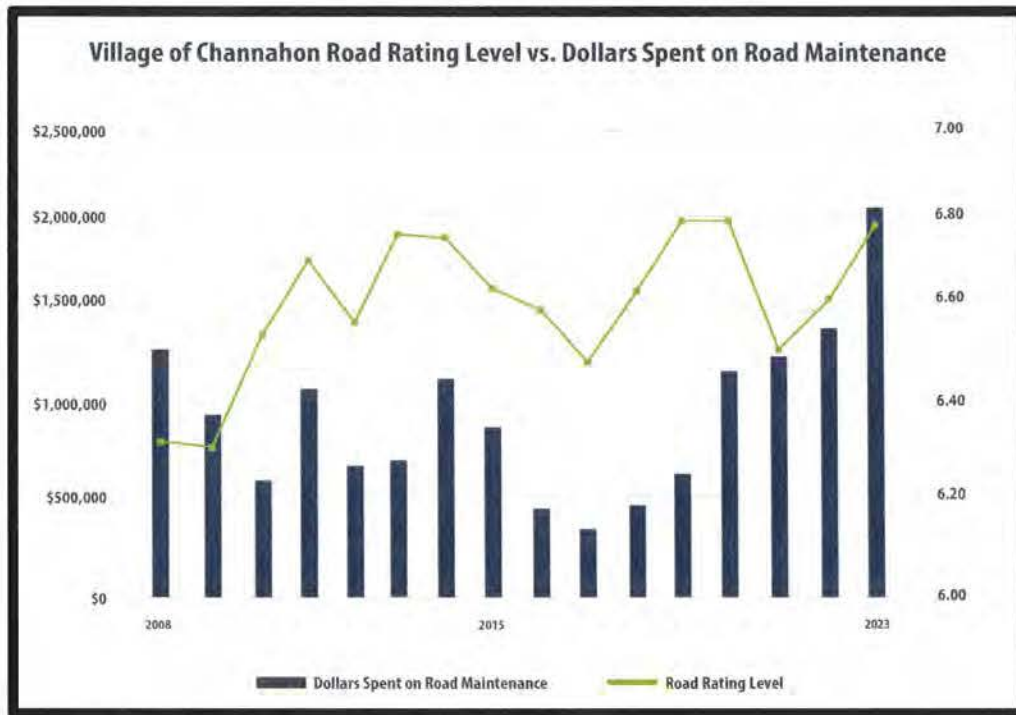


**Village of Channahon  
Annual Budget Message  
Fiscal Year Ended April 30, 2025**


**ANNUAL ROAD PROGRAM**

The fiscal year 2025 budget includes \$1,900,000 allocated for the annual road maintenance program. This year's budgeted funds for the annual road maintenance program are \$300,000 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, 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.



In previous 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 decade, the Village has been able to increase the amount of funds dedicated to the annual road maintenance program. The Village has seen the road ratings effectively increase over the past few years as a result of the increased funds allotted to annual road maintenance.



**Village of Channahon  
Annual Budget Message  
Fiscal Year Ended April 30, 2025**

**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.

## Village of Channahon

### Description of Village Funds

### Fiscal Year Ended April 30, 2025

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

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

### Governmental Funds

#### General Fund

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

*Fund 01 (General):* The related revenues and general operating expenses for the following departments are accounted for in this fund: Administration, Finance, Community Development, Police Protection, Public Works (Streets/Building and Grounds Division), Emergency Management Agency and Police Commission. Examples of revenues accounted include state and local taxes, permits, fines, fees, and grants. Examples of departmental expenses include employee salaries, employee benefits such as health insurance and retirement contributions, professional services, maintenance, and utilities.

#### *Fund 11 (Capital Improvements)*

The General Capital Improvement Fund was created for capital purchases and/or projects that are over the Village's capitalization threshold which is currently \$20,000. Historically, the source of revenue for this fund has been impact fees, dedicated sales, excise and fuel taxes, and grants.

### Special Revenue Funds

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

**Village of Channahon**  
**Description of Village Funds, continued**  
**Fiscal Year Ended April 30, 2025**

**Special Revenue Funds, continued**

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

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

*Fund 04 (Audit)*

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

*Fund 05 (Insurance)*

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

*Fund 16 (Development Repayment)*

The Development Repayment fund was initially established as a result of the agreement related to a specific development project. Since the fund was created, the various tax revenues and any expenses or reimbursements related to the development agreement were reported here. This fund will remain in existence for any future development repayment agreements.

*Fund 19 (Tryon Street TIF)*

The Tryon Street Tax Increment District (TIF District) was established in 2022 for the purpose of spurring new and revitalized development in the designated area. The TIF Funds accounts for all revenues and expenses related only to the TIF such as property taxes, interest income, legal fees, real estate tax distributions as well as bond principal and interest payments.

*Fund 20 (I55 and US Route 6 TIF)*

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

*Fund 22 (State Motor Fuel Tax)*

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

*Fund 23 (School Resources)*

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

## Village of Channahon Description of Village Funds, continued Fiscal Year Ended April 30, 2025

### Special Revenue Funds, continued

#### Fund 24 (Police Forfeiture)

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

#### Fund 26 (Village Motor Fuel Tax)

Village fuel and diesel taxes imposed locally under the Village's Home Rule Authority are the sole source of revenue in this fund. Expenditures for various road and street projects including the annual maintenance program in addition to street or road infrastructure or capital related projects are recorded in this fund. This fund also transfers funds to the General Capital Fund, Fund 11, to support road related equipment purchases.

### Capital Project Funds

#### Fund 15 (2016 GO Bonds)

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

#### Fund 17 (Recaptures Capital Projects)

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

#### Fund 25 (Aux Sable TIF)

The Aux Sable TIF District was established in 1999 as a part of the Aux Sable Liquid Products project and also recently extended in 2023. The TIF Fund accounts for all revenues and expenses related only to the TIF such as property taxes, interest income, legal fees, real estate tax distributions as well as bond principal and interest payments.

## Village of Channahon

### Description of Village Funds, continued

### Fiscal Year Ended April 30, 2025

#### Proprietary Funds

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

##### Fund 30 (Utility)

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

##### Fund 31 (Utility Capital)

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

#### Fiduciary Fund

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

##### Fund 21 (Police Pension Fiduciary)

The Village of Channahon Police Pension Fund (pension fund) is directed by five trustees. These five trustees consist of two individuals appointed by the Village President, two elected police officers from the ranks of active officers and one elected retired police officer. This fund maintains the police pension contributions and the revenue received from the Village's annual tax levy.

The pension fund was required by state statute to transfer all of the pension fund's assets to the Illinois Police Officer's Pension Investment Fund, or IPOPIF. The transfer of the Channahon Police Pension Fund's assets occurred in June 2022. The pension fund's Board remains responsible for all of the other duties required statutorily with the exception of the investment responsibilities.

Professional fees and other expenses related to maintaining the pension fund are paid out of this fund. In addition, the monthly pension distributions to the retired and/or disabled officers of the Channahon Police Pension Fund plan are also paid out of this fund. The police pension fund currently has eleven officers collecting a regular or disability pension.

**Village of Channahon**  
**Description of Village Funds, continued**  
**Fiscal Year Ended April 30, 2025**

**Custodial Fund**

Custodial funds are used to account for and report assets controlled by the Village and the assets are for the benefit of other governmental units (Western Will County Communication Center (WESCOM)).

*Fund 29 (WESCOM)*

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

## Summary of Budgeted Revenues/Expenses by Fund ALL FUNDS

Budget Year 2024 - 2025

Fund No.	Fund Name	Fiscal Year 2025			Fund Type
		Total Revenues	Total Expenses	Increase/(Decrease) in Fund Balance	
01	General	13,498,900	14,065,875	(566,975)	General
02	IMRF & Social Security	582,638	753,605	(170,967)	Special Revenue
04	Audit	35,306	43,350	(8,044)	Special Revenue
05	Insurance	395,789	390,920	4,869	Special Revenue
11	Capital Improvement	3,312,500	5,993,500	(2,681,000)	General
15	Capital Projects - Bluff Road & I55	576,000	436,020	139,980	Capital Projects
16	Development Repayment	200,000	200,000	-	Special Revenue
17	Recaptures Capital Projects	-	-	-	Capital Projects
19	TIF Tryon Street	27,000	21,250	5,750	Special Revenue
20	TIF - Route 6 & I55	66,000	10,750	55,250	Special Revenue
21	Police Pension Fiduciary	1,573,300	946,050	627,250	Fiduciary
22	Motor Fuel Tax	628,500	500,000	128,500	Special Revenue
23	School Resources	-	1,000	(1,000)	Special Revenue
24	Police Forfeiture	-	-	-	Special Revenue
25	TIF - Aux Sable	10,540,000	10,517,750	22,250	Capital Projects
26	MFT Bond	3,798,000	6,137,850	(2,339,850)	Special Revenue
29	Wescom Building	336,500	332,093	4,407	Custodial
30	Utilities	5,880,775	5,443,326	437,449	Enterprise
31	Utility Capital	6,276,850	10,598,388	(4,321,538)	Enterprise

Governmental Funds			
General	16,811,400	20,059,375	(3,247,975)
Special Revenue	5,733,233	8,058,725	(2,325,492)
Capital Projects	11,116,000	10,953,770	162,230
	<u>33,660,633</u>	<u>39,071,870</u>	<u>(5,411,237)</u>

Enterprise Funds			
Utilities	5,880,775	5,443,326	437,449
Utilities Capital	6,276,850	10,598,388	(4,321,538)
	<u>12,157,625</u>	<u>16,041,714</u>	<u>(3,884,089)</u>

Fiduciary & Custodial Funds (Trust & Agency)			
Police Pension Fiduciary	1,573,300	946,050	627,250
Wescom Building	336,500	332,093	4,407

## Summary of Budgeted Transfers by Fund

Budget Year 2024 - 2025

	Account No.	Account Description	(Expense) Transfer To	(Revenue) Transfer From
Revenue	01-50-386.000	From Fund 26	-	1,000,000
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	-	1,500,000
Revenue	11-50-386.002	From Fund 01	-	1,300,000
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	01-50-599.000	To Fund 16	1,300,000	-
Expense	26-80-599.000	To Fund 01	1,000,000	-
Expense	26-80-599.000	To Fund 11	1,500,000	-
Expense	30-70-599.002	To Fund 01	149,600	-
Revenue	31-70-386.002	To Fund 01	-	149,600
			<u>4,219,600</u>	<u>4,219,600</u>

Village of Channahon  
 Summary of Budgeted Revenues/Expenses by Category  
**GENERAL FUND**  
 Budget Year 2024 - 2025

	REVENUE SOURCE	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Approved Budget	Fiscal Year 2025 Approved Budget
General Fund 01	Taxes	10,035,773	12,046,146	11,906,800	10,507,900
General Fund 01	Permits and Licenses	393,370	447,704	188,980	303,600
General Fund 01	Fees and Fines	365,595	351,352	341,000	308,900
General Fund 01	Intergovernmental	1,018,358	1,097,263	254,000	205,600
General Fund 01	Development	511,065	260,384	250,500	290,500
General Fund 01	Miscellaneous	(234,671)	602,568	784,250	882,400
General Fund 01	Transfers	769,309	625,000	700,000	1,000,000
Capital Improvement Fund 11	Taxes	150,671	144,155	130,600	129,500
Capital Improvement Fund 11	Miscellaneous	196,371	87,348	1,983,000	1,683,000
Capital Improvement Fund 11	Transfers	324,775	-	1,821,340	1,500,000
		<u>13,530,616</u>	<u>15,661,920</u>	<u>18,360,470</u>	<u>16,811,400</u>

	EXPENDITURES	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Approved Budget	Fiscal Year 2025 Approved Budget
General Fund 01	Salaries	4,572,124	4,793,333	5,367,570	5,739,050
General Fund 01	Related Payroll Costs	1,148,706	1,146,020	1,349,675	1,447,650
General Fund 01	Operating Costs	1,036,175	988,019	1,679,670	1,755,225
General Fund 01	Professional Services	703,108	551,150	681,100	788,400
General Fund 01	Repairs & Maintenance	303,938	377,923	1,265,100	1,325,700
General Fund 01	Miscellaneous	1,199,969	1,150,800	2,852,600	3,009,850
Capital Improvement Fund 11	Capital Expenditures	1,841,457	296,375	5,929,340	5,993,500
		<u>10,805,477</u>	<u>9,303,620</u>	<u>19,125,055</u>	<u>20,059,375</u>
	<b>Increase/(Decrease) in Fund Balance</b>	<u>2,725,139</u>	<u>6,358,300</u>	<u>(764,585)</u>	<u>(3,247,975)</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 2024 - 2025

Fund No.	Fund Description	Fiscal Year 2024 - 2025		Increase (Decrease) in Fund Balance
		Total Revenues	Total Expenses	
01	General	13,498,900	14,065,875	(566,975)
11	Capital Improvements	3,312,500	5,993,500	(2,681,000)
		<u>16,811,400</u>	<u>20,059,375</u>	<u>(3,247,975)</u>

Village of Channahon  
 Budgeted Revenues by Fund  
 General Fund 01  
**Taxes**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
01-50-301.000	Property Taxes (805)	787,558	785,508	647,000	665,000
01-50-301.050	Mobile Home Taxes	825	805	800	700
01-50-301.052	Property Taxes (Police Protection)	275,645	282,889	425,000	350,000
01-50-302.000	Road & Bridge	151,480	160,700	160,000	160,000
01-50-303.001	State Sales Tax	2,355,616	3,190,519	3,400,000	2,600,000
01-50-303.002	State Income Tax	2,011,255	2,085,696	1,900,000	2,000,000
01-50-303.004	State Use Tax	507,532	548,778	520,000	500,000
01-50-303.005	State Personal Property Tax	4,018	4,541	3,000	3,000
01-50-303.007	State Auto Rental Tax	3,209	2,060	3,000	-
01-50-303.010	State Gaming Revenue	201,819	223,820	221,000	240,000
01-50-303.012	State Excise Tax	93,088	84,097	81,000	75,000
01-50-303.015	State Cannabis Excise Tax	20,865	20,621	20,000	20,000
01-50-304.000	Property Taxes (TIF Surplus)	210,172	313,145	440,700	260,000
01-50-305.001	Village Sales Tax	2,021,710	2,529,303	2,600,000	2,000,000
01-50-305.002	Village Transfer Tax	361,132	684,989	300,000	275,000
01-50-305.012	Mobile Home Rental Tax	9,838	10,611	10,000	11,500
01-50-305.013	Hotel & Motel Tax	40,725	41,896	42,000	38,000
01-50-305.014	Village Gaming Terminal Fee	6,200	9,500	8,300	9,700
01-52-301.053	Property Taxes (Police Pension Fund)	973,087	1,066,670	1,125,000	1,300,000
<b>Total Taxes</b>		<b>10,035,773</b>	<b>12,046,146</b>	<b>11,906,800</b>	<b>10,507,900</b>

**Permits and Licenses**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
01-50-305.003	Liquor License	28,750	28,800	29,800	28,000
01-50-305.004	Business License	11,120	16,400	14,480	14,000
01-50-305.005	Vending Machine License	9,100	12,480	8,300	10,000
01-50-305.008	Solicitors Permits	200	200	200	200
01-50-305.016	Overweight Permits	24,740	17,595	15,000	15,000
01-50-305.017	Mobile Food Vendor Permits	1,120	1,320	1,000	1,000
01-50-305.018	UTV Permits	310	460	200	400
01-50-330.000	Building Permits	276,730	328,199	85,000	200,000
01-50-331.000	Contractor Registration	41,300	42,250	35,000	35,000
<b>Total Permits and Licenses</b>		<b>393,370</b>	<b>447,704</b>	<b>188,980</b>	<b>303,600</b>

Village of Channahon  
 Budgeted Revenues by Fund  
 General Fund 01  
**Fees and Fines**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
01-50-303.011	Registration Fee - Police Department	840	800	800	500
01-50-310.000	Ameritech Franchise Fee	20,233	17,947	18,000	16,700
01-50-311.000	Cable TV Franchise Fee	210,014	207,250	210,000	190,000
01-50-320.000	Police Fines	30,074	32,118	30,000	30,000
01-50-320.002	Police Fines - Warrant Fee	1,050	1,890	1,000	1,000
01-50-320.004	City Attorney Fee	375	180	500	200
01-50-321.000	Police Training	24,094	14,153	15,000	2,000
01-50-323.000	Compliance Tickets	29,341	23,208	25,000	23,000
01-50-328.001	DUI/Law Enforcement	4,335	3,066	2,500	2,500
01-50-328.005	Impound Fees	15,000	18,000	10,000	10,000
01-50-330.001	Application & Site Development Fees	11,430	7,136	5,500	7,500
01-50-337.000	Franchise Gas Fee	12,060	16,730	16,700	18,000
01-50-373.000	Inspection Fee	6,750	8,875	6,000	7,500
<b>Total Fees and Fines</b>		<b>365,595</b>	<b>351,352</b>	<b>341,000</b>	<b>308,900</b>

**Intergovernmental**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
01-50-316.000	EMA Revenue	7,145	11,391	10,000	1,000
01-50-322.000	School District Reimbursement	50,620	60,982	152,400	178,000
01-50-326.001	Security Details	23,582	53,852	20,000	15,000
01-50-329.010	American Rescue Plan Act Relief	900,812	900,812	-	-
01-50-341.000	Salt Sales to Township	16,264	9,587	10,000	5,000
01-50-343.000	Bike Path Revenue	3,836	8,267	5,000	-
01-50-350.004	State Signal Revenues	2,400	800	2,400	2,400
01-50-350.005	School Signal Revenues	1,200	300	1,200	1,200
01-50-391.000	Grants - Other	12,500	51,270	53,000	3,000
<b>Total Intergovernmental</b>		<b>1,018,358</b>	<b>1,097,263</b>	<b>254,000</b>	<b>205,600</b>

Village of Channahon  
 Budgeted Revenues by Fund  
 General Fund 01  
**Development**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
01-50-322.001	Legal Expense Reimbursement	42,339	48,690	30,000	30,000
01-50-322.005	Engineering Reimbursement	424,567	196,343	200,000	200,000
01-50-322.006	Other Professional Fees - Reimbursement	-	-	-	40,000
01-50-330.003	Plan Review - Public Works	42,704	14,538	20,000	20,000
01-50-330.004	Plan Review - Development	1,455	813	500	500
<b>Total Development</b>		<b>511,065</b>	<b>260,384</b>	<b>250,500</b>	<b>290,500</b>

**Miscellaneous**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
01-50-305.027	Fingerprinting	398	617	500	500
01-50-312.000	Ameritech Lease	2,814	2,955	3,000	2,900
01-50-324.000	Insurance Reports	1,106	1,220	500	1,000
01-50-324.002	Property Damage Reimbursement	2,390	-	-	-
01-50-338.000	Tree Sales	8,295	6,163	5,000	-
01-50-338.001	Tree Preservation	17,484	-	-	-
01-50-339.000	Weed Control	4,871	8,545	5,000	10,000
01-50-348.000	Lease Revenue - Land	-	13,550	-	-
01-50-380.000	Interest Income	116,849	804,326	450,000	800,000
01-50-380.002	Dividends	-	38,475	-	-
01-50-383.000	State of the Village	2,479	2,218	2,000	2,000
01-50-385.000	Miscellaneous	23,241	77,007	17,250	15,000
01-50-386.000	Transfers from Other Funds	769,309	625,000	700,000	1,000,000
01-50-387.000	Sales of Equipment	528	2,000	1,000	1,000
01-50-390.000	Increase(Decrease) in Market Value	(415,129)	(354,507)	300,000	50,000
01-50-399.000	Over/Short Revenue	-	-	-	-
<b>Total Miscellaneous</b>		<b>534,637</b>	<b>1,227,568</b>	<b>1,484,250</b>	<b>1,882,400</b>
<b>Grand Total - General Fund Revenues</b>		<b>12,858,799</b>	<b>15,430,416</b>	<b>14,425,530</b>	<b>13,498,900</b>

Village of Channahon  
 Budgeted Expenses by Fund  
 General Fund 01  
**Salaries**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
01-50-400.001	Village President	18,940	20,790	19,700	20,200
01-50-400.002	Village Liquor Commissioner	840	600	720	720
01-50-401.001	Village Trustees	70,250	70,000	75,000	75,000
01-50-401.003	Village Clerk	9,000	9,125	9,700	9,400
01-50-405.001	Village Administrator	139,764	143,608	149,000	152,900
01-50-405.002	Administrative Assistant	74,409	74,229	76,800	79,000
01-50-405.005	Office Assistant	58,021	59,617	61,500	62,700
01-50-405.006	Office Assistant	47,514	43,119	50,500	53,500
01-50-405.007	Assistant Village Administrator	-	-	-	127,400
01-50-408.002	Human Resources Manager	82,125	84,383	87,500	89,900
01-50-438.002	Internship	3,582	-	8,000	4,480
01-50-475.000	Overtime	2,715	3,442	4,000	5,000
01-51-425.000	Director of Development	113,322	116,438	120,500	123,900
01-51-426.000	Marketing & Communications Manager	58,710	64,123	68,000	69,900
01-51-427.001	Building Inspector	-	-	70,000	67,200
01-51-428.000	Planning & Zoning Board	2,850	2,840	3,500	3,500
01-51-429.000	Planner	34,522	36,593	39,500	40,600
01-51-430.000	Development Clerk	50,557	53,081	57,500	60,700
01-51-431.000	Chief Building Official	95,319	29,529	-	-
01-51-431.001	Chief Building Official	-	83,542	105,000	104,600
01-51-456.000	GIS Technician/Info Systems Coordinator	-	-	70,000	63,900
01-51-459.001	Code Enforcement Officer	56,203	59,626	64,000	59,500
01-51-475.000	Overtime	3,387	4,451	4,000	6,000
01-52-415.000	Police Chief	130,728	134,323	139,000	142,900
01-52-415.100	Deputy Police Chief - 1	124,394	127,815	132,000	131,200
01-52-415.200	Deputy Police Chief - 2	119,991	123,291	127,500	136,000
01-52-416.001	Sergeant - 1	107,484	114,186	118,700	127,000
01-52-416.002	Sergeant - 2	105,068	112,639	118,700	127,000
01-52-416.003	Sergeant - 3	117,392	119,227	124,000	127,000
01-52-416.004	Sergeant - 4	95,812	104,624	118,700	127,000
01-52-416.005	Sergeant - 5	108,825	117,294	124,000	106,500
01-52-417.001	Investigator Stipend	2,600	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	77,327	82,615	91,000	97,800
01-52-418.002	Patrol Officer - 2	69,399	73,068	80,000	85,700
01-52-418.003	Patrol Officer - 3	90,053	66,117	73,000	78,500
01-52-418.004	Patrol Officer - 4	75,839	82,025	91,000	97,800
01-52-418.005	Patrol Officer - 5	90,251	90,746	95,000	97,800
01-52-418.006	Patrol Officer - 6	64,695	71,021	76,500	82,000
01-52-418.007	Patrol Officer - 7	76,581	83,396	91,000	97,800
01-52-418.008	Patrol Officer - 8	88,579	93,264	95,000	71,900
01-52-418.009	Patrol Officer - 9	72,036	68,385	72,000	75,100
01-52-418.010	Patrol Officer - 10	87,940	89,616	95,000	97,800
01-52-418.011	Patrol Officer - 11	90,191	93,166	95,000	97,800
01-52-418.012	Patrol Officer - 12	90,497	93,474	95,000	97,800
01-52-418.013	Patrol Officer - 13	60,079	-	72,000	66,800
01-52-418.014	Patrol Officer - 14	39,962	69,620	76,500	82,000

Village of Channahon  
 Budgeted Expenses by Fund  
 General Fund 01  
**Salaries, continued**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
01-52-418.015	Patrol Officer - 15	67,353	71,064	80,000	85,700
01-52-418.016	Patrol Officer - 16	70,060	75,078	80,000	85,700
01-52-418.017	Patrol Officer - 17	23,543	65,406	73,000	78,500
01-52-418.018	Patrol Officer - 18	67,995	71,685	80,000	85,700
01-52-418.019	Patrol Officer - 19	70,744	76,684	80,000	85,700
01-52-418.020	Patrol Officer - 20	23,423	68,095	73,000	78,500
01-52-418.021	Patrol Officer - 21	-	-	-	71,900
01-52-419.002	Records Administrator	30,133	61,359	66,000	69,800
01-52-420.000	Police Records Clerk I	24,691	32,752	54,000	48,500
01-52-422.000	Police Records Clerk II	58,021	57,429	55,600	58,800
01-52-423.003	Community Service Officer	12,188	9,282	16,200	16,600
01-52-470.000	Officer in Charge	3,714	3,200	4,000	5,000
01-52-471.000	Field Training Officer	1,989	2,994	4,000	5,000
01-52-475.000	Overtime	206,488	237,435	245,600	274,000
01-52-475.004	PD Overtime - PTFA	-	-	-	1,000
01-53-435.001	Public Works Director - Engineer	47,095	51,183	49,500	51,000
01-53-435.002	Assistant Public Works Director - Engineer	-	13,900	35,000	36,100
01-53-436.000	Assistant Public Works - Streets	19,271	22,251	22,000	24,000
01-53-437.001	Laborer - 1	49,468	51,721	55,200	58,500
01-53-437.002	Laborer - 2	55,867	51,288	52,500	50,000
01-53-437.003	Laborer - 3	55,867	47,924	48,600	51,400
01-53-437.004	Laborer - 4	55,867	57,649	58,900	60,400
01-53-437.005	Laborer - 5	44,254	47,421	50,200	49,800
01-53-437.006	Laborer - 6	44,339	47,603	50,200	54,800
01-53-437.011	Laborer - 11	45,309	46,655	48,600	51,400
01-53-438.000	Part Time Public Works	7,072	8,805	23,400	25,000
01-53-440.000	Engineering Project Manager	34,575	4,171	-	-
01-53-440.001	Engineering Technician	21,731	24,326	23,600	24,300
01-53-441.000	Building Maintenance Lab - 1	52,275	55,451	59,500	62,900
01-53-442.000	Public Works Superintendent	31,042	34,752	33,700	34,700
01-53-445.000	Foreman	42,723	49,944	36,500	40,000
01-53-445.001	Foreman	35,969	39,881	41,200	43,600
01-53-451.000	Public Works Assistant	16,052	14,475	15,800	16,200
01-53-473.000	Pager Pay	8,841	10,775	11,000	14,300
01-53-475.000	Overtime	58,528	16,430	40,000	40,000
01-54-421.000	Police Board	260	110	800	800
01-56-408.001	Finance Director	121,413	124,752	129,000	132,800
01-56-408.005	Accountant	68,182	72,324	77,000	81,500
01-56-460.000	Accounting Clerk	47,369	50,253	54,000	57,000
01-56-460.002	Accounting Clerk	-	4,127	47,500	48,500
01-56-475.000	Overtime	1,052	2,015	3,500	3,500
01-57-410.000	EMA Director	36,869	36,298	38,500	39,500
<b>Total Salaries</b>		<b>4,572,124</b>	<b>4,793,333</b>	<b>5,367,570</b>	<b>5,739,050</b>

Village of Channahon  
 Budgeted Expenses by Fund  
 General Fund 01  
**Related Payroll Costs**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
01-50-501.001	Hospitalization Coverage	56,241	51,842	58,500	33,200
01-50-501.002	Dental Coverage	2,288	2,014	3,000	1,100
01-50-501.003	Life Insurance Coverage	1,081	991	1,200	1,000
01-50-501.004	Vision Care	530	401	1,000	500
01-50-501.011	Hospitalization - Union	58,464	46,801	44,000	46,200
01-50-501.012	Health Savings Account	151	220	300	300
01-50-505.000	Unemployment Insurance	831	757	1,000	1,000
01-50-513.000	Professional Development	834	509	2,300	2,550
01-50-513.001	Tuition Reimbursement	3,990	4,070	12,300	-
01-51-501.001	Hospitalization Coverage	31,785	36,510	37,000	54,900
01-51-501.002	Dental Coverage	2,674	2,833	2,900	2,950
01-51-501.003	Life Insurance Coverage	996	911	1,000	1,000
01-51-501.004	Vision Care	621	635	700	600
01-51-501.011	Hospitalization - Union	48,396	50,820	55,000	92,350
01-51-501.012	Health Savings Account	75	110	100	150
01-51-505.000	Unemployment Insurance	813	1,053	1,000	1,500
01-51-513.000	Professional Development	1,404	1,399	2,625	4,700
01-51-513.001	Tuition Reimbursement	-	-	-	12,300
01-52-501.001	Hospitalization Coverage	469,876	441,885	490,000	464,500
01-52-501.002	Dental Coverage	23,651	21,585	24,500	20,900
01-52-501.003	Life Insurance Coverage	6,407	6,025	7,200	7,500
01-52-501.004	Vision Care	2,968	2,908	3,300	3,650
01-52-501.011	Hospitalization - Union	170,430	197,882	240,500	223,900
01-52-501.012	Health Savings Account	206	110	300	150
01-52-505.000	Unemployment Insurance	4,420	4,635	4,500	5,000
01-52-513.000	Professional Development	1,450	1,293	9,650	11,300
01-52-513.001	Tuition Reimbursement	-	-	-	15,500
01-53-501.001	Hospitalization Coverage	28,251	16,847	30,000	74,800
01-53-501.002	Dental Coverage	1,288	756	2,000	1,000
01-53-501.003	Life Insurance Coverage	1,594	1,351	2,000	2,000
01-53-501.004	Vision Care	754	534	1,000	1,000
01-53-501.011	Hospitalization - Union	187,618	205,165	213,000	250,500
01-53-501.012	Health Savings Account	206	-	100	-
01-53-505.000	Unemployment Insurance	1,556	1,776	1,500	2,000
01-53-513.000	Professional Development	2,307	3,964	11,100	11,800
01-53-513.001	Tuition Reimbursement	-	-	-	4,300
01-54-513.000	Professional Development	1,050	1,525	3,000	4,000
01-56-501.002	Dental Coverage	1,415	1,281	1,500	1,500
01-56-501.003	Life Insurance Coverage	628	599	700	1,000
01-56-501.004	Vision Care	404	329	500	500
01-56-501.011	Hospitalization - Union	28,752	31,031	65,500	69,500
01-56-501.012	Health Savings Account	75	110	100	150
01-56-505.000	Unemployment Insurance	381	502	500	700
01-56-513.000	Professional Development	1,563	1,883	3,100	4,000
01-57-505.000	Unemployment Insurance	154	150	200	200
01-57-513.000	Professional Development	125	20	10,000	10,000
<b>Total Related Payroll Costs</b>		<b>1,148,706</b>	<b>1,146,020</b>	<b>1,349,675</b>	<b>1,447,650</b>

Village of Channahon  
 Budgeted Expenses by Fund  
 General Fund 01  
**Operating Costs**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
01-50-502.000	Medical Testing	-	205	500	500
01-50-506.000	Uniforms	-	-	500	1,000
01-50-512.008	Bank Service Fees	12,646	22,390	-	-
01-50-514.000	Telephone	31,502	31,488	34,000	38,500
01-50-516.000	Gas	8,397	9,473	6,500	6,500
01-50-525.000	Postage	1,664	2,084	3,000	3,500
01-50-526.000	Dues & Subscriptions	22,036	21,931	30,850	30,850
01-50-527.000	Printing	1,310	1,031	1,500	1,500
01-50-528.000	Publishing	212	109	500	500
01-50-529.000	Supplies	9,954	10,972	11,500	11,500
01-50-551.000	Office Furniture	-	-	-	15,000
01-50-565.000	Meetings	988	1,586	1,500	2,500
01-50-566.000	Travel	1,651	1,929	5,300	5,800
01-50-567.000	Insurance - General Liability	407	407	500	500
01-50-567.005	Cyber Insurance	10,425	-	-	-
01-50-569.000	Equipment Lease	21,172	35,677	25,600	25,600
01-50-584.054	Village President - Travel	832	157	5,000	5,000
01-50-584.055	Village President - Meetings	11,107	9,627	8,500	8,500
01-51-502.000	Medical Testing	-	205	500	1,000
01-51-506.000	Uniforms	268	491	12,500	2,500
01-51-514.000	Telephone	2,545	2,274	5,000	5,900
01-51-514.003	Fleet Monitoring - GPS Internet	-	-	700	-
01-51-525.000	Postage	1,462	1,581	2,000	2,000
01-51-526.000	Dues & Subscriptions	340	351	1,400	1,400
01-51-527.000	Printing	1,976	2,152	2,000	2,000
01-51-528.000	Publishing	1,882	2,561	1,500	2,500
01-51-529.000	Supplies	572	346	1,000	1,000
01-51-536.001	Computers, Technology & Hardware	82,570	116,895	49,000	44,000
01-51-536.002	Software & Licensing	-	-	69,000	77,800
01-51-536.003	IT Consulting	-	-	45,250	45,250
01-51-542.000	Fuel	3,263	4,024	4,800	5,600
01-51-550.000	Equipment	-	27	7,500	7,500
01-51-551.000	Office Furniture	-	-	1,000	1,000
01-51-565.000	Meetings	872	1,258	2,500	2,500
01-51-566.000	Travel	1,568	1,229	2,750	2,750
01-51-566.001	Marketing	17,913	15,091	13,900	64,300
01-51-566.002	Public Image Enhancements	-	25,030	164,450	179,900
01-51-570.000	60th Anniversary	19,446	-	-	-
01-51-570.003	Potato Festival	-	-	10,000	5,000
01-51-570.004	Channaholidays	-	-	10,000	10,000
01-51-570.005	Miscellaneous Community Events	-	-	8,000	3,000
01-52-502.000	Medical Testing	4,432	205	4,900	6,000
01-52-506.000	Uniforms	36,792	31,298	56,500	54,500
01-52-507.000	Training	24,463	14,200	83,900	72,825
01-52-508.000	Police Testing	640	-	5,000	7,500
01-52-509.001	Background Checks	-	-	1,000	1,000
01-52-509.008	Warrant Expense	3,715	3,715	4,500	4,500

Village of Channahon  
 Budgeted Expenses by Fund  
 General Fund 01  
**Operating Costs, continued**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
01-52-509.009	Fingerprinting	-	-	-	500
01-52-514.000	Telephone	18,326	19,668	24,850	25,400
01-52-514.003	Fleet Monitoring - GPS Internet	1,943	1,943	2,400	2,400
01-52-521.000	Wescom Dispatch Services	190,046	194,460	210,000	207,000
01-52-525.000	Postage	713	491	1,600	1,600
01-52-526.000	Dues & Subscriptions	27,695	81,938	55,500	87,700
01-52-527.000	Printing	906	1,322	2,000	2,000
01-52-528.000	Publishing	-	85	2,000	2,000
01-52-529.000	Supplies	6,236	7,815	14,600	17,650
01-52-539.002	Range Supplies	584	511	2,250	1,950
01-52-539.003	Range Ammunition	14,523	8,509	16,000	19,350
01-52-542.000	Fuel	54,783	73,011	77,000	77,000
01-52-550.000	Equipment	46,813	5,756	15,925	35,900
01-52-551.000	Office Furniture	-	-	-	7,200
01-52-560.000	Police Community Relations	412	2,802	5,500	6,300
01-52-565.000	Meetings	1,677	1,449	3,200	3,050
01-52-566.000	Travel	3,918	4,498	37,350	42,000
01-52-588.000	Kennel Expense	315	264	1,000	6,000
01-52-610.000	Police Equipment	23,956	7,930	43,600	35,900
01-53-502.000	Medical Testing	1,324	1,929	1,000	2,200
01-53-506.000	Uniforms	9,392	9,664	11,725	11,725
01-53-514.000	Telephone	6,489	6,706	6,600	11,500
01-53-514.003	Fleet Monitoring - GPS Internet	2,720	2,720	2,750	2,750
01-53-516.000	Gas	1,729	1,518	4,500	4,500
01-53-525.000	Postage	887	521	1,400	1,000
01-53-526.000	Dues & Subscriptions	4,336	5,795	6,825	6,825
01-53-526.001	NPDES Permits	1,000	1,000	1,250	1,250
01-53-527.000	Printing	13	19	200	200
01-53-528.000	Publishing	153	267	2,200	1,200
01-53-529.000	Supplies	3,567	3,961	5,900	5,000
01-53-536.001	Computers and Technology	-	-	-	5,000
01-53-540.000	Signs	10,260	14,697	16,450	16,450
01-53-540.001	Adopt A Spot Signs	-	-	200	200
01-53-542.000	Fuel	49,793	42,798	91,000	60,000
01-53-544.000	Street Lighting	94,487	51,273	90,000	90,000
01-53-546.000	Salt Purchases	87,729	-	24,370	-
01-53-550.000	Equipment	925	25,273	24,275	19,900
01-53-551.000	Office Furniture	-	27	250	250
01-53-552.000	Tools	3,109	1,297	4,150	4,500
01-53-561.000	Rentals	1,872	1,918	7,500	6,000
01-53-565.000	Meetings	149	225	250	1,000
01-53-566.000	Travel	-	-	3,000	2,000
01-53-586.000	Tree & Weed Control	4,025	180	17,000	17,000
01-53-586.003	Mosquito Abatement	-	8,006	12,000	12,000
01-53-602.000	Village Computer System	-	-	30,000	-
01-54-526.000	Dues & Subscriptions	375	375	400	400
01-54-529.000	Supplies	-	-	-	500

Village of Channahon  
 Budgeted Expenses by Fund  
 General Fund 01  
**Operating Costs, continued**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
01-54-550.000	Equipment	-	-	-	500
01-54-566.000	Travel	-	418	2,000	2,500
01-56-502.000	Medical Testing	162	410	500	500
01-56-506.000	Uniforms	-	-	-	1,000
01-56-512.008	Bank Service Fees	1,108	3,875	39,100	39,400
01-56-514.000	Telephone	228	507	500	600
01-56-525.000	Postage	1,180	1,249	1,500	2,000
01-56-526.000	Dues & Subscriptions	679	679	1,600	2,000
01-56-527.000	Printing	264	438	1,000	1,000
01-56-528.000	Publishing	937	1,607	2,000	2,000
01-56-529.000	Supplies	1,434	2,665	2,500	3,000
01-56-551.000	Office Furniture	1,677	-	5,000	5,000
01-56-565.000	Meetings	340	95	500	1,500
01-56-566.000	Travel	1,809	1,756	3,000	3,000
01-56-567.000	Insurance - General Liability	-	125	200	200
01-57-506.000	Uniforms	2,827	3,661	5,500	5,500
01-57-514.000	Telephone	1,002	1,027	1,200	3,000
01-57-525.000	Postage	-	10	500	500
01-57-526.000	Dues & Subscriptions	65	65	900	900
01-57-527.000	Printing	-	25	1,000	1,000
01-57-529.000	Supplies	482	1,146	7,000	5,250
01-57-542.000	Fuel	703	1,085	3,900	3,900
01-57-550.000	Equipment	19,857	8,950	15,000	12,000
01-57-552.000	Tools	3,723	2,534	7,900	7,500
01-57-565.000	Meetings	2,131	2,014	14,000	14,000
01-57-566.000	Travel	294	241	2,500	2,250
01-57-573.001	Disaster Plan	113	-	1,000	500
<b>Total Operating Costs</b>		<b>1,036,175</b>	<b>988,019</b>	<b>1,679,670</b>	<b>1,755,225</b>

Village of Channahon  
 Budgeted Expenses by Fund  
 General Fund 01  
**Professional Services**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
01-50-511.000	Legal Fees	56,032	111,374	100,000	120,000
01-50-511.004	Legal Fees - Collective Bargaining	11,183	11,342	25,000	25,000
01-50-511.006	Reimbursed Legal Fees	16,275	26,550	25,000	40,000
01-50-512.000	Other Professional Fees	37,993	19,043	1,000	32,500
01-50-512.017	Reimbursed Other Professional Fees	-	-	-	40,000
01-50-580.000	Ordinance Codification	798	4,785	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	-	536	14,000	5,000
01-51-512.000	Other Professional Fees	37,361	43,292	32,500	35,000
01-51-512.001	Planning	5,051	5,645	17,000	32,000
01-51-512.005	Town Center Planning Fees	-	-	50,000	-
01-51-512.007	Outside Inspections	23,850	17,900	32,000	32,000
01-51-579.000	Zoning Ordinance	-	-	-	23,500
01-52-511.000	Legal Fees	28,287	30,533	50,000	50,000
01-52-511.004	Legal Fees - Collective Bargaining	6,790	-	10,000	10,000
01-52-512.000	Other Professional Fees	14,124	10,178	41,400	43,900
01-53-510.000	Engineering Fees	13,060	12,615	58,000	73,000
01-53-510.001	Reimbursed Engineering Fees	434,840	244,562	200,000	200,000
01-53-511.000	Legal Fees	2,750	2,085	1,500	-
01-53-511.004	Legal Fees - Collective Bargaining	905	-	-	-
01-53-512.000	Other Professional Fees	-	-	2,000	3,000
01-54-511.000	Legal Fees	-	-	500	500
01-56-512.000	Other Professional Fees	3,810	710	4,200	6,000
<b>Total Professional Services</b>		<b>703,108</b>	<b>551,149</b>	<b>681,100</b>	<b>788,400</b>

**Repairs and Maintenance**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
01-50-535.000	Building Maintenance	54,647	77,319	108,450	61,100
01-50-536.000	Equipment Maintenance	575	3,247	2,000	2,000
01-50-537.000	Vehicle Maintenance	66	594	1,000	1,000
01-50-539.005	Landscape Maintenance	-	-	-	65,000
01-51-537.000	Vehicle Maintenance	690	195	1,750	2,000
01-52-535.000	Building Maintenance	1,276	-	2,500	8,500
01-52-536.000	Equipment Maintenance	6,481	6,974	12,100	28,200
01-52-537.000	Vehicle Maintenance	22,646	27,028	30,500	36,600
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	1,288	4,707	18,350	23,000
01-53-536.000	Equipment Maintenance	27,227	23,550	84,000	82,700

Village of Channahon  
 Budgeted Expenses by Fund  
 General Fund 01  
**Repairs and Maintenance, continued**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
01-53-537.000	Vehicle Maintenance	56,225	35,386	64,500	65,300
01-53-538.000	Streets Maintenance	79,934	147,437	244,900	440,200
01-53-538.004	Non Capital Infrastructure Improvements	-	-	565,000	130,000
01-53-538.019	Storm Sewer System Maintenance	-	-	-	250,000
01-53-539.000	Restoration Maintenance	37,429	46,991	58,900	59,250
01-53-585.002	Bike Path Maintenance	11,510	-	18,000	18,000
01-53-586.004	Open Space Maintenance	-	-	25,000	25,000
01-57-536.000	Equipment Maintenance	150	682	2,550	2,550
01-57-537.000	Vehicle Maintenance	3,314	3,811	22,100	21,800
	<i>Total Repairs and Maintenance</i>	<u>303,938</u>	<u>377,922</u>	<u>1,265,100</u>	<u>1,325,700</u>

**Miscellaneous**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
01-50-512.009	Transportation Fees	919	204	2,000	1,000
01-50-512.016	TIF #3 Establishment	2,521	-	-	-
01-50-571.000	Community Events Council	2,969	2,593	-	2,500
01-50-584.000	Trustee Contingency	714	3,022	3,600	3,600
01-50-584.050	Village President Contingency	2,809	3,444	6,000	6,250
01-50-597.000	Miscellaneous	17,128	3,709	2,000	5,000
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	-	-	1,000	1,000
01-50-599.000	Transfers to Other Funds	169,390	50,850	130,000	1,430,000
01-50-599.002	Interfund Transfers	-	-	1,500,000	-
01-51-532.001	Tree Preservation	7,110	-	40,000	212,500
01-51-586.001	Weed Control	3,308	6,094	6,000	10,000
01-51-586.002	Lien Charges	-	-	500	500
01-51-597.000	Miscellaneous	-	-	500	500
01-51-598.000	Contingency	-	-	1,000	1,000
01-52-505.026	K9 Unit	129	306	1,000	1,500
01-52-597.000	Miscellaneous	582	574	1,000	1,000
01-52-598.000	Contingency	615	473	5,000	5,000
01-52-599.004	Transfer of Police Pension Withholding	973,087	1,066,670	1,125,000	1,300,000
01-53-532.000	Trees	17,614	12,835	20,000	20,000
01-53-563.002	Miscellaneous Testing	-	-	2,500	2,500
01-53-586.005	Rain Barrel Project	-	-	-	2,000
01-53-598.000	Contingency	850	-	2,000	-
01-56-597.000	Miscellaneous	225	27	500	1,000
	<i>Total Miscellaneous</i>	<u>1,199,969</u>	<u>1,150,800</u>	<u>2,852,600</u>	<u>3,009,850</u>
	<b>Grand Total - General Fund Expenses</b>	<u>8,964,020</u>	<u>9,007,245</u>	<u>13,195,715</u>	<u>14,065,875</u>

Village of Channahon  
 Budget Detail  
 Budgeted Revenues by Fund  
**General Capital Improvement Fund 11**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
11-50-303.012	State - Excise Tax	62,059	56,065	54,000	48,000
11-50-380.000	Interest Income	2,820	12,675	12,500	10,000
11-50-386.002	Interfund Transfer	-	-	1,500,000	1,300,000
11-50-390.000	Increase/(Decrease) in Market Value	(29,619)	(11,588)	20,000	5,000
11-51-307.000	Dedicated State Sales Taxes	39,084	39,714	35,000	37,000
11-51-307.001	Dedicated Village Sales Taxes	39,063	39,701	35,000	37,000
11-51-308.000	Dedicated Village Fuel Taxes	10,466	8,675	6,600	7,500
11-52-328.003	Police Vehicle	197	20	-	-
11-52-328.004	Electronic Citation Fee	3,911	3,449	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	29,859	-	-	-
11-53-353.008	ITEP Grant Revenue	163,013	14,994	280,000	360,000
11-53-630.999	Other Financing Souces	-	60,448	-	-
11-53-387.000	Sale of Equipment	21,135	-	-	-
11-55-380.000	Interest Income	54	2,352	3,000	500
11-55-386.000	Transfers from Other Funds	324,775	-	1,821,340	1,500,000
<b>Total Revenues</b>		<b>671,817</b>	<b>231,504</b>	<b>3,934,940</b>	<b>3,312,500</b>
11-50-512.008	Bank Service Fees	-	1,777	3,000	1,500
11-50-602.000	Village Computer System	-	-	-	125,000
11-50-631.000	Capital Vehicles	-	-	-	40,000
11-50-632.000	Capital Projects	-	-	68,000	-
11-50-633.000	Land Acquisition	1,252,000	71,841	-	-
11-51-617.000	Development Vehicle	-	-	35,000	40,000
11-51-624.004	Bike Path Access Parking Lot (Canal)	-	-	-	300,000
11-51-632.000	Capital Projects	-	-	-	100,000
11-52-610.000	Police Equipment	-	-	225,000	45,000
11-52-611.000	Police Vehicles	133,288	94,053	275,000	205,000
11-52-632.000	Capital Projects	-	-	110,000	-
11-53-510.000	Engineering Fees	-	17,908	1,800,000	1,975,000
11-53-630.000	Capital Equipment	56,753	60,448	180,000	117,000
11-53-631.000	Capital Vehicles	99,927	-	1,400,000	1,320,000
11-53-632.000	Capital Projects	110,930	-	450,000	-
11-53-632.002	Bridge Street Muktiuse Path ITEP #2	66,711	43,998	706,340	175,000
11-53-632.003	Bike Paths	61,528	5,550	540,000	-
11-53-633.001	Land Acquisition - Bridge Street	14,400	800	12,000	-
11-53-633.002	Land Acquisition - PW Facility Expansion	-	-	125,000	1,500,000
11-57-631.000	Capital Vehicles	45,921	-	-	50,000
<b>Total Expenses</b>		<b>1,841,457</b>	<b>296,375</b>	<b>5,929,340</b>	<b>5,993,500</b>

# Village of Channahon

## Special Revenue Funds

### Summary of Budgeted Revenues/Expenses

Budget Year 2024 - 2025

Fund No.	Fund Description	Fiscal Year 2024 - 2025		Increase (Decrease) in Fund Balance
		Total Revenues	Total Expenses	
02	IMRF & Social Security	582,638	753,605	(170,967)
04	Audit	35,306	43,350	(8,044)
05	Insurance	395,789	390,920	4,869
16	Development Repayment	200,000	200,000	-
19	TIF Tryon Street	27,000	21,250	5,750
20	TIF I55 Interchange & Rt 6	66,000	10,750	55,250
22	Motor Fuel Tax	628,500	500,000	128,500
23	School Resources	-	1,000	(1,000)
24	Police Forfeiture	-	-	-
26	Motor Fuel Tax Bond	3,798,000	6,137,000	(2,339,000)

Village of Channahon

Budget Detail

**IMRF & Social Security**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2024 - 2025

**Fund 02 - IMRF & Social Security**

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
02-50-301.001	Property Taxes (IMRF)	413,476	433,767	400,000	280,000
02-50-301.003	Property Taxes (Social Security)	226,434	259,320	220,000	180,000
02-50-304.001	Property Taxes-TIF Surplus-IMRF	81,734	127,134	179,000	72,983
02-50-304.003	Property Taxes-TIF Surplus-SS	44,759	76,006	107,000	48,655
02-50-380.000	Interest Income	19	710	100	1,000
	<b>Total Revenues</b>	<b>766,421</b>	<b>896,937</b>	<b>906,100</b>	<b>582,638</b>
02-50-502.001	FICA	30,568	30,724	33,000	33,650
02-50-502.002	Medicare	7,149	7,185	8,000	7,870
02-50-503.000	IMRF	68,379	47,484	73,000	65,870
02-51-502.001	FICA	25,386	27,421	28,500	36,600
02-51-502.002	Medicare	5,937	6,413	7,000	7,580
02-51-503.000	IMRF	66,197	49,626	74,000	84,750
02-52-502.001	FICA	7,683	9,886	8,500	12,000
02-52-502.002	Medicare	37,804	40,725	38,500	43,730
02-52-503.000	IMRF	20,102	17,886	20,000	27,820
02-53-502.001	FICA	43,305	43,056	43,500	40,800
02-53-502.002	Medicare	10,128	10,069	10,500	9,550
02-53-503.000	IMRF	110,705	76,598	114,000	94,570
02-54-502.001	FICA	16	4	100	100
02-54-502.002	Medicare	4	2	100	100
02-56-502.001	FICA	14,528	15,560	19,500	19,800
02-56-502.002	Medicare	3,398	3,639	4,500	4,630
02-56-503.000	IMRF	38,266	28,167	50,000	45,900
02-57-502.001	FICA	2,286	2,239	2,400	2,450
02-57-502.002	Medicare	535	526	700	575
02-57-503.000	IMRF	5,956	4,031	6,500	5,660
02-70-502.001	FICA	29,526	27,242	29,500	30,300
02-70-502.002	Medicare	6,906	6,372	7,000	7,080
02-70-503.000	IMRF	77,177	49,071	77,500	70,145
02-71-502.001	FICA	26,075	24,570	27,000	27,700
02-71-502.002	Medicare	6,098	5,746	6,300	6,480
02-71-503.000	IMRF	69,325	44,398	70,000	64,210
02-72-502.001	FICA	902	902	1,000	1,035
02-72-502.002	Medicare	211	211	300	250
02-72-503.000	IMRF	2,347	1,623	3,000	2,400
	<b>Total Expenses</b>	<b>716,897</b>	<b>581,377</b>	<b>763,900</b>	<b>753,605</b>
	<b>Increase/(Decrease) in Fund Balance</b>	<b>49,524</b>	<b>315,560</b>	<b>142,200</b>	<b>(170,967)</b>

Village of Channahon

Budget Detail

**Audit**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2024 - 2025

<b>Fund 04 - Audit</b>					
Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
04-50-301.000	Property Taxes (805)	24,609	28,286	35,000	28,000
04-50-304.000	Property Taxes (TIF Surplus)	4,865	8,289	11,600	7,306
04-50-380.000	Interest Income	3	44	-	-
	<b>Total Revenues</b>	<b>29,477</b>	<b>36,618</b>	<b>46,600</b>	<b>35,306</b>
04-50-520.000	Audit Services	37,859	36,567	41,850	43,350
	<b>Total Expenses</b>	<b>37,859</b>	<b>36,567</b>	<b>41,850</b>	<b>43,350</b>
	<b>Increase/(Decrease) in Fund Balance</b>	<b>(8,382)</b>	<b>51</b>	<b>4,750</b>	<b>(8,044)</b>

Village of Channahon

Budget Detail

**Insurance**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2024 - 2025

<b>Fund 05 - Insurance</b>					
Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
05-50-301.000	Property Taxes (805)	295,333	235,750	470,000	315,000
05-50-304.000	Property Taxes (TIF Surplus)	58,381	69,101	97,200	80,289
05-50-324.002	Property Damage Reimbursement	19,004	20,602	-	-
05-50-329.011	Safety Grant	21,356	-	-	-
05-50-380.000	Interest Income	40	593	500	500
05-50-385.000	Miscellaneous	23,969	-	-	-
	<b>Total Revenues</b>	<b>418,082</b>	<b>326,046</b>	<b>567,700</b>	<b>395,789</b>
05-50-512.008	Bank Service Fees	154	339	600	600
05-50-567.000	Insurance - General Liability	161,469	93,797	260,000	136,920
05-50-567.001	Insurance - Worker's Comp	158,189	171,100	144,800	243,400
05-50-567.002	Insurance - Claims	-	-	5,000	5,000
05-50-567.003	Safety Grant Expense	21,356	15,501	-	-
05-50-597.002	Bad Debt Expense - Liens, Other/Misc.	-	-	5,000	5,000
	<b>Total Expenses</b>	<b>341,168</b>	<b>280,736</b>	<b>415,400</b>	<b>390,920</b>
	<b>Increase/(Decrease) in Fund Balance</b>	<b>76,915</b>	<b>45,310</b>	<b>152,300</b>	<b>4,869</b>

Village of Channahon

Budget Detail

## Development Repayment

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2024 - 2025

<b>Fund 16 - Development Repayment</b>					
<b>Account No.</b>	<b>Account Description</b>	<b>Fiscal Year 2022 Actual</b>	<b>Fiscal Year 2023 Actual</b>	<b>Fiscal Year 2024 Budget</b>	<b>Fiscal Year 2025 Approved Budget</b>
16-50-380.000	Interest	-	-	-	-
16-50-386.000	Transfer from Other Funds	124,459	177,848	200,000	200,000
	<b>Total Revenues</b>	<b>124,459</b>	<b>177,848</b>	<b>200,000</b>	<b>200,000</b>
16-50-595.031	Speedway Development Repayment	91,741	177,848	200,000	200,000
16-50-595.032	Love's Development Repayment	33,873	-	-	-
	<b>Total Expenses</b>	<b>125,614</b>	<b>177,848</b>	<b>200,000</b>	<b>200,000</b>
	<b>Increase/(Decrease) in Fund Balance</b>	<b>(1,155)</b>	<b>-</b>	<b>-</b>	<b>-</b>

Village of Channahon  
 Budget Detail  
**TIF Tryon Street**  
 Budgeted Revenues/Expenses - Special Revenue Funds  
 Budget Year 2024 - 2025

<b>Fund 19 - TIF Tryon Street</b>					
<b>Account No.</b>	<b>Account Description</b>	<b>Fiscal Year 2022 Actual</b>	<b>Fiscal Year 2023 Actual</b>	<b>Fiscal Year 2024 Budget</b>	<b>Fiscal Year 2024 Approved Budget</b>
19-50-301.000	Property Taxes	-	-	-	27,000
19-50-380.000	Interest Income	-	-	-	-
	<b>Total Revenues</b>	-	-	-	<b>27,000</b>
19-50-511.000	Legal Fees	9,221	799	-	1,000
19-50-512.000	Other Professional Fees	-	-	-	3,000
19-50-512.016	TIF #3 Establishment	30,882	1,756	-	-
19-50-520.000	Audit Services	-	-	-	2,000
19-50-526.000	Dues & Subscriptions	-	-	-	250
19-50-593.000	Real Estate Tax Distributions	-	-	-	15,000
19-50-700.004	TIF Capital Projects	-	-	-	-
	<b>Total Expenses</b>	40,103	2,555	-	<b>21,250</b>
	<b>Increase/(Decrease) in Fund Balance</b>	(40,103)	(2,555)	-	<b>5,750</b>

Village of Channahon

Budget Detail

**TIF I55 Interchange & Rt 6**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2024 - 2025

<b>Fund 20 - TIF I55 &amp; Rt 6</b>					
Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2024 Approved Budget
20-50-301.000	Property Taxes	66,194	66,697	66,000	66,000
20-50-380.000	Interest Income	2	37	-	-
	<b>Total Revenues</b>	<b>66,196</b>	<b>66,734</b>	<b>66,000</b>	<b>66,000</b>
20-50-511.000	Legal Fees	371	75	500	500
20-50-512.000	Other Professional Fees	1,494	1,603	2,500	3,000
20-50-520.000	Audit Services	1,000	2,000	2,000	2,000
20-50-526.000	Dues & Subscriptions	325	325	400	250
20-50-593.000	Real Estate Tax Distributions	-	3,335	4,000	5,000
20-50-700.004	TIF Capital Projects	1,500	162,878	2,500	-
	<b>Total Expenses</b>	<b>4,690</b>	<b>170,216</b>	<b>11,900</b>	<b>10,750</b>
	<b>Increase/(Decrease) in Fund Balance</b>	<b>61,506</b>	<b>(103,482)</b>	<b>54,100</b>	<b>55,250</b>

Village of Channahon

Budget Detail

**Motor Fuel Tax**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2024 - 2025

<b>Fund 22 - Motor Fuel Tax</b>					
Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
22-80-303.006	State Motor Fuel Tax	289,349	297,478	310,000	310,000
22-80-303.008	State Motor Fuel Tax - High Growth	37,038	31,427	30,000	30,000
22-80-303.014	State Motor Fuel Tax Renewal Fund	211,352	237,656	230,000	281,000
22-80-303.016	Rebuild Illinois Bonds	275,918	137,959	-	-
22-80-380.000	Interest Income	391	8,506	3,000	7,500
22-80-386.000	Transfers from Other Funds	19,512	-	-	-
	<b>Total Revenues</b>	<b>833,559</b>	<b>713,027</b>	<b>573,000</b>	<b>628,500</b>
22-80-538.003	Streets Maintenance Road Programs	740,000	-	-	500,000
22-80-538.018	Rebuild Illinois - Streets Maintenance	-	-	827,754	-
	<b>Total Expenses</b>	<b>740,000</b>	<b>-</b>	<b>827,754</b>	<b>500,000</b>
	<b>Increase/(Decrease) in Fund Balance</b>	<b>93,559</b>	<b>713,027</b>	<b>(254,754)</b>	<b>128,500</b>

Village of Channahon

Budget Detail

### School Resources

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2024 - 2025

<b>Fund 23 - School Resources</b>					
<b>Account No.</b>	<b>Account Description</b>	<b>Fiscal Year 2022 Actual</b>	<b>Fiscal Year 2023 Actual</b>	<b>Fiscal Year 2024 Budget</b>	<b>Fiscal Year 2025 Approved Budget</b>
23-85-380.000	Interest Income	1	17	-	-
	<b>Total Revenues</b>	1	17	-	-
23-85-529.000	Supplies	86	-	1,000	1,000
	<b>Total Expenses</b>	86	-	1,000	1,000
	<b>Increase/(Decrease) in Fund Balance</b>	(85)	17	(1,000)	(1,000)

Village of Channahon

Budget Detail

**Police Forfeiture**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2024 - 2025

<b>Fund 24 - Police Forfeiture</b>					
<b>Account No.</b>	<b>Account Description</b>	<b>Fiscal Year 2022 Actual</b>	<b>Fiscal Year 2023 Actual</b>	<b>Fiscal Year 2024 Budget</b>	<b>Fiscal Year 2025 Approved Budget</b>
24-52-325.000	State Police Forfeiture Funds	3,438	1,625	-	-
24-52-380.000	Interest Income	2	30	-	-
	<b>Total Revenues</b>	3,440	1,655	-	-
24-52-610.000	Police Equipment	860	-	-	-
	<b>Total Expenses</b>	860	-	-	-
	<b>Increase/(Decrease) in Fund Balance</b>	2,580	1,655	-	-

Village of Channahon

Budget Detail

**Motor Fuel Tax Bond**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2024 - 2025

<b>Fund 26 - Motor Fuel Tax Bond</b>					
Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
26-80-305.009	Village Fuel Tax	351,641	299,611	300,000	290,000
26-80-305.099	Village Diesel Fuel Tax	2,867,787	3,617,951	3,550,000	3,500,000
26-80-380.000	Interest Income	357	7,378	5,000	8,000
	<b>Total Revenues</b>	<b>3,219,785</b>	<b>3,924,941</b>	<b>3,855,000</b>	<b>3,798,000</b>
26-80-510.000	Engineering Fees	123,985	180,386	126,500	530,000
26-80-510.019	Engineering Fees - Rt. 6 Road Widening	-	-	500,000	500,000
26-80-512.008	Bank Service Fees	2,068	6,332	6,100	7,000
26-80-538.003	Streets Maintenance Road Program	437,193	994,125	750,000	1,400,000
26-80-538.098	Streets Maintenance - Township Agreement	-	6,440	7,000	7,000
26-80-546.000	Salt Purchases	-	-	-	24,350
26-80-585.000	Bike Path	-	-	-	164,000
26-80-599.000	Transfer to Other Funds	1,103,857	802,848	2,661,340	2,640,000
26-80-624.002	Shepley Road Bridge	-	-	165,500	165,500
26-80-624.004	Bike Path Access Parking Lot (Canal)	-	-	-	700,000
	<b>Total Expenses</b>	<b>1,667,103</b>	<b>1,990,131</b>	<b>4,216,440</b>	<b>6,137,850</b>
	<b>Increase/(Decrease) in Fund Balance</b>	<b>1,552,681</b>	<b>1,934,810</b>	<b>(361,440)</b>	<b>(2,339,850)</b>

# Village of Channahon

## Capital Project Funds

### Summary of Budgeted Revenues/Expenses

Budget Year 2024 - 2025

Fund No.	Fund Description	Fiscal Year 2024 - 2025		Increase (Decrease) in Fund Balance
		Total Revenues	Total Expenses	
15	Bluff Road & I55	576,000	436,020	139,980
17	Rt. 6 & Bradley Intersection Recaptures	-	-	-
25	TIF Aux Sable	10,540,000	10,517,750	22,250

Village of Channahon

Budget Detail

**Capital Projects - Bluff Road & I55**

Budgeted Revenues/Expenses - Debt Service Funds

Budget Year 2024 - 2025

<b>Fund 15 - Capital Project - Bluff Road &amp; I55</b>					
<b>Account No.</b>	<b>Account Description</b>	<b>Fiscal Year 2022 Actual</b>	<b>Fiscal Year 2023 Actual</b>	<b>Fiscal Year 2024 Budget</b>	<b>Fiscal Year 2025 Approved Budget</b>
15-50-301.002	Shared Property Taxes	611,312	564,608	550,000	530,000
15-50-380.000	Interest Income	90	1,146	1,000	1,000
15-50-386.000	Transfers from Other Funds	58,762	50,850	70,000	45,000
	<b>Total Revenues</b>	<b>670,164</b>	<b>616,604</b>	<b>621,000</b>	<b>576,000</b>
15-50-599.000	Transfers to Other Funds	15,609	-	-	90,000
15-50-671.000	Bond Payments	244,000	248,000	252,000	260,000
15-50-672.000	Bond Interest	100,600	95,720	90,760	85,720
15-50-673.000	Bond Fiscal Agent Fees	238	238	300	300
	<b>Total Expenses</b>	<b>360,447</b>	<b>343,958</b>	<b>343,060</b>	<b>436,020</b>
	<b>Increase/(Decrease) in Fund Balance</b>	<b>309,718</b>	<b>272,646</b>	<b>277,940</b>	<b>139,980</b>

Village of Channahon

Budget Detail

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

Budgeted Revenues/Expenses - Capital Projects Funds

Budget Year 2024 - 2025

<b>Fund 17 - Rt. 6 &amp; Bradley Intersection Recaptures Capital Projects</b>					
Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
17-50-375.000	Recapture	-	18,554	-	-
17-50-375.011	Development Agreement Revenue	-	-	-	-
17-50-380.000	Interest Income	-	-	-	-
	<b>Total Revenues</b>	-	18,554	-	-
17-50-597.000	Miscellaneous	-	-	-	-
17-53-510.000	Engineering Fees	-	-	-	-
17-53-544.002	Traffic Signal	-	-	-	-
	<b>Total Expenses</b>	-	-	-	-
	<b>Increase/(Decrease) in Fund Balance</b>	-	18,554	-	-

Village of Channahon

Budget Detail

**TIF Aux Sable**

Budgeted Revenues/Expenses - Capital Projects Funds

Budget Year 2024 - 2025

<b>Fund 25 - TIF Aux Sable</b>					
Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
25-50-301.000	Property Taxes	9,832,991	10,574,241	11,100,000	10,500,000
25-50-380.000	Interest Income	431	15,672	15,000	30,000
25-50-390.000	Increase/(Decrease) in Market Value	-	263,345	-	10,000
	<b>Total Revenues</b>	<b>9,833,422</b>	<b>10,853,259</b>	<b>11,115,000</b>	<b>10,540,000</b>
25-50-511.000	Legal Fees	2,254	49	5,000	5,000
25-50-512.000	Other Professional Fees	1,569	1,603	2,000	7,500
25-50-512.008	Bank Service Fees	255	2,531	4,000	3,000
25-50-520.000	Audit Services	1,000	2,000	2,000	2,000
25-50-526.000	Dues & Subscriptions	325	325	500	250
25-50-593.000	Real Estate Tax Distributions	7,047,534	10,506,274	11,100,000	7,700,000
25-50-594.000	Redevelopment Agreement Payment	2,719,157	-	-	2,800,000
	<b>Total Expenses</b>	<b>9,772,093</b>	<b>10,512,781</b>	<b>11,113,500</b>	<b>10,517,750</b>
	<b>Increase/(Decrease) in Fund Balance</b>	<b>61,329</b>	<b>340,477</b>	<b>1,500</b>	<b>22,250</b>

# Village of Channahon

## Fiduciary & Custodial Funds

### Summary of Budgeted Revenues/Expenses

Budget Year 2024 - 2025

Fund No.	Fund Description	Fiscal Year 2024 - 2025		Increase (Decrease) in Fund Balance
		Total Revenues	Total Expenses	
21	Police Pension Trust Fund - Fiduciary	1,573,300	946,050	627,250
29	WESCOM - Custodial Fund	336,500	332,093	4,407

Village of Channahon  
 Budget Detail  
**Police Pension Trust Fund**  
 Budgeted Revenues/Expenses - Fiduciary Funds  
 Budget Year 2024 - 2025

<b>Fund 21 - Police Pension</b>					
Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
21-52-301.050	Mobile Home Taxes	304	299	300	300
21-52-380.000	Interest Income	5,651	1,994	1,000	3,000
21-52-380.002	Dividends	(324,634)	163,721	50,000	80,000
21-52-380.003	Unrealized Gain/(Loss)	-	168,647	-	-
21-52-388.000	Transfer from Officers Withholding	226,223	243,026	236,600	240,000
21-52-389.000	Transfer from Village	973,087	1,066,670	1,125,000	1,250,000
21-52-390.000	Increase in Market Value	(772,979)	(57,475)	-	-
	<b>Total Revenues</b>	<b>107,652</b>	<b>1,586,883</b>	<b>1,412,900</b>	<b>1,573,300</b>
21-52-504.000	Police Pension	563,097	619,493	638,000	761,100
21-52-504.001	Pension Refunds	-	30,147	-	1,000
21-52-504.004	Duty Disability Pension	44,128	107,917	44,200	101,950
21-52-511.000	Legal Fees	4,721	10,060	6,000	10,000
21-52-512.000	Other Professional Fees	10,701	25,736	22,400	25,000
21-52-512.004	Police Pension Medical Exams	1,200	-	1,500	1,500
21-52-512.006	Broker Fees	36,089	17,419	20,000	20,000
21-52-512.008	Bank Service Fees	-	30	-	1,000
21-52-513.000	Professional Development	1,770	1,325	3,000	3,000
21-52-520.000	Audit Services	825	5,000	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	-	1,352	4,000	4,000
21-52-567.000	Insurance - General Liability	8,200	8,625	8,500	10,000
21-52-597.000	Miscellaneous	3,405	-	1,000	1,000
	<b>Total Expenses</b>	<b>674,930</b>	<b>827,900</b>	<b>755,100</b>	<b>946,050</b>
	<b>Increase/(Decrease) in Fund Balance</b>	<b>(567,278)</b>	<b>758,984</b>	<b>657,800</b>	<b>627,250</b>

Village of Channahon  
 Budget Detail  
**WESCOM**  
 Budgeted Revenues/Expenses - Custodial Fund  
 Budget Year 2024 - 2025

<b>Fund 29 - Wescom</b>					
<b>Account No.</b>	<b>Account Description</b>	<b>Fiscal Year 2022 Actual</b>	<b>Fiscal Year 2023 Actual</b>	<b>Fiscal Year 2024 Budget</b>	<b>Fiscal Year 2025 Approved Budget</b>
29-50-353.007	WESCOM Fee	325,748	335,918	329,500	331,500
29-50-380.000	Interest Income	1,285	6,642	500	5,000
	<b>Total Revenues</b>	<b>327,034</b>	<b>342,560</b>	<b>330,000</b>	<b>336,500</b>
29-50-597.000	Miscellaneous	-	60	-	-
29-50-671.000	Bond Payments	280,000	290,000	290,000	295,000
29-50-672.000	Bond Interest	45,748	45,918	39,493	36,593
29-50-673.000	Bond Fiscal Agent Fees	903	475	500	500
	<b>Total Expenses</b>	<b>326,651</b>	<b>336,453</b>	<b>329,993</b>	<b>332,093</b>
	<b>Increase/(Decrease) in Fund Balance</b>	<b>382</b>	<b>6,107</b>	<b>7</b>	<b>4,407</b>

# Village of Channahon

## Utility Fund

### Summary of Budgeted Revenues/Expenses

Budget Year 2024 - 2025

Fund No.	Fund Description	Fiscal Year 2024 - 2025		Increase (Decrease) in Fund Balance
		Total Revenues	Total Expenses	
30	Utility Fund	5,880,775	5,443,326	437,449
31	Utility Capital Fund	6,276,850	10,598,388	(4,321,538)

Village of Channahon  
 Budget Summary - FUND 30  
 Budgeted Revenues by Fund (Utility Fund)  
**Water Revenues**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
30-70-337.000	Franchise Gas	12,060	16,730	16,700	17,500
30-70-340.000	Lien Charges	-	-	-	100
30-70-364.001	Utility Administration Charge	144,543	147,203	145,000	148,000
30-70-365.000	Water Revenue	1,834,736	1,934,539	2,140,500	2,150,000
30-70-369.000	Water Meters	49,717	36,640	16,000	33,000
30-70-370.000	System Revenue	2,150	1,750	1,000	1,875
30-70-372.000	Construction Water	3,500	2,345	1,400	2,000
30-70-374.000	Water Purchases	22,584	8,658	10,000	10,000
30-70-379.000	Water Penalties	50,554	61,763	50,000	60,000
30-70-380.000	Interest Income	15,797	53,298	45,000	75,000
30-70-384.000	Well Permits	4,000	4,700	4,000	4,000
30-70-385.000	Miscellaneous	89	2,018	-	-
30-70-390.000	Increase/(Decrease) in Market Value	(11,158)	(3,436)	10,000	500
<b>Total Water Revenues</b>		<b>2,128,571</b>	<b>2,266,207</b>	<b>2,439,600</b>	<b>2,501,975</b>

**Sewer Revenues**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
30-71-364.002	Utility Administration Charge	83,068	85,493	85,500	85,000
30-71-366.000	Sewer Revenue	1,550,161	1,613,074	1,735,000	1,750,000
30-71-380.000	Interest Income	15,765	53,298	45,000	75,000
30-71-390.000	Increase/(Decrease) in Market Value	(11,158)	(3,436)	10,000	500
<b>Total Sewer Revenues</b>		<b>1,637,835</b>	<b>1,748,429</b>	<b>1,875,500</b>	<b>1,910,500</b>

Village of Channahon  
 Budget Summary - FUND 30  
 Budgeted Revenues by Fund (Utility Fund)  
 Refuse Revenues  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
30-72-340.000	Lien Charges	300	900	500	500
30-72-380.000	Interest Income	3,806	44,616	35,000	75,000
30-72-390.000	Increase/(Decrease) in Market Value	(11,158)	(3,436)	5,000	500
30-72-394.003	Refuse - Regular	904,019	950,973	1,074,915	1,075,000
30-72-394.006	Refuse - Senior & Disabled Veteran	182,427	195,437	235,335	240,000
30-72-395.000	Refuse Penalty	20,876	24,087	20,000	20,000
30-72-395.001	Refuse Administrative Fee	54,583	55,670	57,000	57,000
30-72-395.002	Refuse Shut Off Fee	458	330	500	300
	<b>Total Refuse Revenues</b>	<b>1,155,312</b>	<b>1,268,577</b>	<b>1,428,250</b>	<b>1,468,300</b>
	<b>Grand Total - Utility Fund Revenues</b>	<b>4,921,718</b>	<b>5,283,213</b>	<b>5,743,350</b>	<b>5,880,775</b>

Village of Channahon  
 Budget Summary - FUND 30  
 Budgeted Expenses by Fund (Utility Fund)  
**Salaries**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
30-70-408.006	Accounting Clerk II	14,674	15,432	16,000	16,700
30-70-436.000	Assistant Public Works - Water	19,870	20,373	22,000	24,000
30-70-437.001	Laborer - 1	5,497	5,500	6,200	6,500
30-70-437.002	Laborer - 2	6,208	5,397	5,300	5,600
30-70-437.003	Laborer - 3	6,208	5,107	5,400	5,800
30-70-437.004	Laborer - 4	6,208	6,133	6,600	6,750
30-70-437.005	Laborer - 5	4,917	5,042	5,600	5,600
30-70-437.006	Laborer - 6	4,927	5,062	5,600	6,100
30-70-437.007	Laborer - 7	28,957	30,717	32,700	33,600
30-70-437.008	Laborer - 8	30,442	20,144	28,800	30,500
30-70-437.009	Laborer - 9	26,065	27,740	29,700	31,500
30-70-437.010	Laborer - 10	25,182	26,712	28,800	30,500
30-70-437.011	Laborer - 11	5,035	4,966	5,400	5,800
30-70-438.001	Step Up Wages	-	-	500	500
30-70-438.003	Water License Stipend	217	400	1,200	1,200
30-70-440.000	Engineering Project Manager	35,633	4,287	-	-
30-70-440.001	Engineering Technician	22,400	22,349	23,600	24,300
30-70-442.000	Public Works Superintendent	31,088	30,952	33,700	34,700
30-70-445.000	Foreman	21,222	23,274	18,250	19,800
30-70-445.001	Foreman	17,875	18,446	20,600	21,800
30-70-450.001	Public Works Director - Engineer	48,604	47,022	49,500	51,000
30-70-450.002	Assistant Public Works Director - Engineer	-	10,161	35,000	36,100
30-70-451.000	Public Works Office Assistant	16,566	13,079	15,800	16,200
30-70-452.000	Water Treatment Operator	67,682	71,795	77,500	81,900
30-70-473.000	Pager Pay	8,245	7,851	8,000	9,000
30-70-475.000	Overtime	10,023	13,135	17,500	17,500
30-70-499.000	Compensated Absences	3,741	(4,439)	25,000	25,000
30-71-408.006	Accounting Clerk II	14,674	15,431	16,000	16,700
30-71-436.000	Assistant Public Works - Water	19,301	19,750	22,000	24,000
30-71-437.007	Laborer - 7	28,955	30,714	32,700	33,600
30-71-437.008	Laborer - 8	30,439	20,145	28,800	30,500
30-71-437.009	Laborer - 9	26,235	27,738	29,700	31,500
30-71-437.010	Laborer - 10	25,180	26,711	28,800	30,500
30-71-438.001	Step Up Wages	532	64	500	500
30-71-438.004	Wastewater License Stipend	433	400	1,200	1,200
30-71-440.000	Engineering Project Manager	34,625	4,121	-	-
30-71-440.001	Engineering Technician	21,763	21,666	23,600	24,300
30-71-442.000	Public Works Superintendent	32,001	31,927	33,700	34,700

Village of Channahon  
 Budget Summary - FUND 30  
 Budgeted Expenses by Fund (Utility Fund)  
**Salaries, continued**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
30-71-445.000	Foreman	21,228	23,272	18,250	19,800
30-71-445.001	Foreman	17,868	18,445	20,600	21,800
30-71-450.001	Public Works Director - Engineer	47,095	55,448	49,500	51,000
30-71-450.002	Assistant Public Works Director - Engineer	-	-	35,000	36,100
30-71-451.000	Public Works Office Assistant	16,053	12,675	15,800	16,200
30-71-453.000	Waste Water Operator	66,208	73,266	72,700	76,800
30-71-472.000	Stipend	-	117	-	-
30-71-473.000	Pager Pay	6,913	6,874	10,000	8,000
30-71-475.000	Overtime	12,562	13,307	17,500	17,500
30-71-499.000	Compensated Absences	3,741	(4,439)	25,000	10,000
30-72-408.006	Accounting Clerk II	15,080	15,052	16,000	16,700
<b>Total Salaries</b>		<b>908,371</b>	<b>849,320</b>	<b>1,021,600</b>	<b>1,049,350</b>

**Related Payroll Costs**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
30-70-501.001	Hospitalization Coverage	26,960	18,275	28,000	26,000
30-70-501.002	Dental Coverage	1,218	757	1,200	1,300
30-70-501.003	Life Insurance Coverage	1,126	915	1,200	1,000
30-70-501.004	Vision Care	420	335	500	300
30-70-501.011	Hospitalization - Union	75,725	95,242	125,500	123,950
30-70-503.100	Water-IMRF Net Pension Expense	(145,192)	(10,421)	(150,000)	(30,000)
30-70-504.100	OPEB Liability Expense	(38,105)	326	(40,000)	(5,000)
30-70-505.000	Unemployment Insurance	799	1,037	1,000	1,200
30-70-513.000	Professional Development	2,709	1,566	10,200	7,550
30-71-501.001	Hospitalization Coverage	26,706	17,840	25,000	25,000
30-71-501.002	Dental Coverage	1,205	758	1,400	1,300
30-71-501.003	Life Insurance Coverage	1,062	812	1,000	1,000
30-71-501.004	Vision Care	409	242	500	300
30-71-501.011	Hospitalization - Union	84,667	83,011	98,500	106,900
30-71-505.000	Unemployment Insurance	768	971	1,000	1,200
30-71-513.000	Professional Development	2,702	1,810	11,200	10,000
30-72-501.003	Life Insurance Coverage	40	39	100	100
30-72-501.011	Hospitalization - Union	3,196	6,514	11,000	12,000
30-72-505.000	Unemployment Insurance	45	45	100	100
<b>Total Related Payroll Costs</b>		<b>46,462</b>	<b>220,075</b>	<b>127,400</b>	<b>284,200</b>

Village of Channahon  
 Budget Summary - FUND 30  
 Budgeted Expenses by Fund (Utility Fund)  
 Water and Sewer Operating Related Costs  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
30-70-517.000	Water (Joliet)	213,246	234,487	265,000	200,000
30-70-553.000	Water Meter Parts	11,983	7,202	28,800	28,000
30-70-553.001	Water Meters Contra	-	23,712	44,000	45,000
30-70-554.000	Lab Equipment	2,370	2,953	6,270	7,000
30-70-561.000	Rentals	-	-	500	500
30-70-562.000	Chemicals	19,774	23,715	40,950	43,000
30-70-563.000	Water Testing	8,475	6,156	13,500	12,900
30-70-563.001	Well Inspections	2,800	3,080	3,500	3,500
30-71-518.000	Sewer (Joliet)	226,371	236,052	245,000	265,000
30-71-526.001	NPDES Permits	17,500	17,500	17,500	17,500
30-71-545.000	Sludge Removal	21,272	21,417	51,400	48,400
30-71-554.000	Lab Equipment	15,820	7,438	18,200	17,000
30-71-561.000	Rentals	-	-	600	500
30-71-562.000	Chemicals	40,382	41,640	69,750	63,800
30-71-563.002	Miscellaneous Testing	-	-	7,000	2,500
<b>Total Water and Sewer Operating Related Costs</b>		<b>579,993</b>	<b>625,352</b>	<b>811,970</b>	<b>754,600</b>

**General Operating Costs**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
30-70-506.000	Uniforms	2,017	2,073	3,625	3,475
30-70-514.000	Telephone	3,565	3,869	3,600	7,000
30-70-515.000	Electric	104,636	84,752	100,000	140,000
30-70-516.000	Gas	5,571	7,564	22,000	10,000
30-70-525.000	Postage	8,275	8,704	9,750	11,100
30-70-526.000	Dues & Subscriptions	674	785	2,225	2,225
30-70-527.000	Printing	965	2,252	2,600	3,150
30-70-528.000	Publishing	153	182	1,450	1,450
30-70-529.000	Supplies	3,193	3,660	4,800	4,600
30-70-542.000	Fuel	7,953	8,090	14,750	9,500
30-70-550.000	Equipment	7,898	2,021	43,600	26,000
30-70-551.000	Office Furniture	-	-	1,000	500
30-70-552.000	Tools	4,840	1,319	5,250	7,400
30-70-565.000	Meetings	-	-	-	500
30-70-566.000	Travel	-	-	3,000	3,000

Village of Channahon  
 Budget Summary - FUND 30  
 Budgeted Expenses by Fund (Utility Fund)  
 General Operating Costs, continued  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
30-70-586.002	Lien Charges	84	-	500	500
30-71-506.000	Uniforms	2,244	3,044	3,800	3,800
30-71-514.000	Telephone	3,565	3,705	3,500	12,500
30-71-515.000	Electric	71,413	47,003	75,700	75,000
30-71-516.000	Gas	17,601	20,981	22,000	13,500
30-71-525.000	Postage	7,407	7,249	7,550	10,000
30-71-526.000	Dues & Subscriptions	4,383	8,358	10,325	11,325
30-71-527.000	Printing	965	2,252	2,125	2,425
30-71-528.000	Publishing	153	182	1,250	1,250
30-71-529.000	Supplies	4,494	5,071	6,100	3,950
30-71-542.000	Fuel	6,978	8,090	14,750	9,500
30-71-550.000	Equipment	1,589	7,031	11,950	10,450
30-71-551.000	Office Furniture	2,836	-	1,800	1,700
30-71-552.000	Tools	3,704	1,601	3,200	2,200
30-71-566.000	Travel	-	-	3,000	3,000
30-71-586.002	Lien Charges	-	-	500	500
30-72-525.000	Postage	9,033	9,589	11,000	13,000
30-72-526.000	Dues & Subscriptions	170	188	250	250
30-72-527.000	Printing	925	2,232	2,000	2,000
30-72-586.002	Lien Charges	42	248	500	1,000
<b>Total General Operating Costs</b>		<b>287,327</b>	<b>252,093</b>	<b>396,450</b>	<b>407,750</b>

**Professional Services**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
30-70-502.000	Medical Testing	80	690	500	500
30-70-510.000	Engineering Fees	68,171	11,229	33,000	9,500
30-70-511.000	Legal Fees	195	146	15,000	1,000
30-70-511.004	Legal Fees - Collective Bargaining	-	-	1,000	-
30-70-512.000	Other Professional Fees	1,590	(345)	7,500	4,000
30-71-502.000	Medical Testing	-	485	500	500
30-71-510.000	Engineering Fees	5,989	18,000	7,500	-
30-71-511.000	Legal Fees	3,980	2,361	5,000	2,500
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 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
30-72-524.000	Refuse Contract	1,082,658	1,143,011	1,311,000	1,360,000
30-73-510.000	Engineering Fees	-	129,748	490,000	210,000
30-73-511.000	Legal Fees	24,555	17,812	50,000	50,000
30-73-512.000	Other Professional Fees	-	-	-	25,000
30-73-517.002	Water Commission Formation	-	110,000	115,000	119,000
30-73-517.003	Water Commission Admin, O&M, & Debt	-	-	-	200,000
<b>Total Professional Services</b>		<b>1,187,218</b>	<b>1,433,138</b>	<b>2,202,000</b>	<b>1,983,000</b>

**Repairs and Maintenance**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
30-70-535.000	Building Maintenance	12,666	4,754	17,725	16,000
30-70-536.000	Equipment Maintenance	18,960	17,095	52,750	83,100
30-70-536.001	Computers and Technology	4,488	8,601	10,650	10,450
30-70-537.000	Vehicle Maintenance	1,981	4,618	10,225	12,250
30-70-539.000	Restoration Maintenance	-	-	2,125	1,500
30-70-541.000	Facility Maintenance	41,771	20,709	67,700	84,600
30-71-535.000	Building Maintenance	12,510	11,241	57,525	91,100
30-71-536.000	Equipment Maintenance	38,966	76,916	91,220	178,050
30-71-536.001	Computers and Technology	4,488	8,601	9,950	10,450
30-71-537.000	Vehicle Maintenance	978	939	10,325	11,000
30-71-539.000	Restoration Maintenance	-	-	3,225	1,500
30-71-541.000	Facility Maintenance	11,455	29,970	65,400	208,400
<b>Total Repairs and Maintenance</b>		<b>148,262</b>	<b>183,444</b>	<b>398,820</b>	<b>708,400</b>

**Debt Related Expenses**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
30-70-672.000	Bond Interest	14,475	3,172	1,898	650
30-71-672.000	Bond Interest	15,600	9,028	5,402	1,776
30-70-673.000	Bond Fiscal Agent Fees	428	-	-	-
30-71-673.000	Bond Fiscal Agent Fees	401	475	1,000	1,000
<b>Total Debt Related Expenses</b>		<b>30,904</b>	<b>12,675</b>	<b>8,300</b>	<b>3,426</b>

Village of Channahon  
 Budget Summary - FUND 30  
 Budgeted Expenses by Fund (Utility Fund)  
**Miscellaneous**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
30-70-512.008	Bank Service Fees	1,670	5,270	5,800	5,500
30-70-519.000	J.U.L.I.E. Locates	2,350	2,166	3,000	3,000
30-70-569.000	Equipment Lease	914	914	1,000	1,000
30-70-597.000	Miscellaneous	-	369	500	1,000
30-70-597.002	Bad Debt Expense - Liens, Other/Misc.	-	-	-	500
30-70-599.000	Transfers to Other Funds	46,473	-	-	-
30-70-599.002	Interfund Transfers	142,428	130,572	190,400	149,600
30-70-600.000	Accrued Interest Expense	(8,640)	(3,401)	20,000	5,000
30-70-602.000	Village Computer System	-	-	15,000	-
30-70-602.002	SCADA & Software	-	-	15,000	37,500
30-71-512.008	Bank Service Fees	1,670	5,270	5,800	5,500
30-71-519.000	J.U.L.I.E. Locates	2,350	2,228	3,000	3,000
30-71-569.000	Equipment Lease	914	914	1,000	1,000
30-71-597.000	Miscellaneous	-	-	500	1,000
30-71-599.000	Transfers to Other Funds	46,473	-	-	-
30-71-602.000	Village Computer System	-	-	15,000	-
30-71-602.002	SCADA & Software	-	-	155,000	37,500
30-72-512.008	Bank Service Fees	152	352	500	500
30-72-569.000	Equipment Lease	914	914	1,000	1,000
30-72-597.000	Miscellaneous	-	-	-	-
30-72-599.000	Transfers to Other Funds	-	-	-	-
	<b>Total Miscellaneous</b>	<b>237,667</b>	<b>145,567</b>	<b>432,500</b>	<b>252,600</b>
	<b>Grand Total - Utilities Fund Expenses</b>	<b>3,426,202</b>	<b>3,721,664</b>	<b>5,399,040</b>	<b>5,443,326</b>

Village of Channahon  
 Budget Summary - FUND 31  
 Budgeted Revenues (Utility Capital Fund)  
**Revenues**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
31-70-367.000	Water Tap On Fees	511,819	410,781	198,240	260,150
31-70-375.006	Recapture - Town Center	15,750	2,250	-	-
31-70-375.010	Recapture Revenue	-	16,155	-	-
31-70-380.000	Interest Income	12	-	100	-
31-70-381.002	IEPA Loan Proceeds - Water	-	-	-	5,000,000
31-70-386.000	Transfers from Other Funds	-	-	-	90,000
31-70-386.002	Interfund Transfers	142,428	130,572	190,400	149,600
31-70-387.001	Sale of Asset	-	685	-	-
31-70-390.000	Increase in Market Value	3,668,908	-	-	-
31-70-391.000	Grants - Other	-	-	-	500,000
31-71-368.000	Sewer Tap On Fees	365,757	273,602	196,600	253,100
31-71-375.000	Recaptures	11,372	19,895	15,000	19,000
31-71-375.006	Recapture - Town Center	15,750	2,250	-	5,000
31-71-380.000	Interest Income	12	-	100	-
31-71-386.000	Transfers from Other Funds	88,887	-	-	-
<b>Total Utilities Capital Fund Revenues</b>		<b>4,820,695</b>	<b>856,190</b>	<b>600,440</b>	<b>6,276,850</b>

**Water Related Expenses**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
31-70-510.000	Engineering Fees	-	7,561	200,000	1,607,500
31-70-512.015	Recapture/IGA Payments	-	18,479	-	-
31-70-553.001	Water Meters Contra	43,040	-	50,000	-
31-70-596.000	Depreciation	817,651	826,494	-	-
31-70-597.000	Miscellaneous	-	362,704	-	-
31-70-599.000	Transfers to Other Funds	3,902	-	-	-
31-70-630.000	Capital Equipment	-	-	-	67,000
31-70-631.000	Capital Vehicles	-	-	85,000	70,000
31-70-632.000	Capital Projects	125,135	57,810	200,000	660,000
31-70-633.002	Land Acquisition - PW Facility Expansion	-	-	62,500	750,000
31-70-651.012	IEPA Water Tower Principal	65,792	65,792	65,800	65,793
31-70-651.013	IEPA Water Tower Principal Contra	(65,792)	(65,792)	(65,800)	(65,793)
31-70-663.096	Well #6 Construction	-	-	635,000	-
31-70-663.106	Well Tower #4 Construction	-	-	35,000	650,000
31-70-663.116	Well #7 Construction	-	18,375	2,010,000	3,425,000
31-70-671.000	Bond Payments	135,200	127,400	190,400	127,400
31-70-671.001	Bond Payments Contra Account	(135,200)	(127,400)	(190,400)	(127,400)
31-70-671.060	Amortization of Bond Premium	4,132	(10,260)	27,000	7,900
31-70-672.000	Bond Interest	26,762	23,930	22,690	21,430
31-70-673.000	Bond Fiscal Agent Fees	475	238	500	500
<b>Total Water Related Expenses</b>		<b>1,021,097</b>	<b>1,305,329</b>	<b>3,327,690</b>	<b>7,259,330</b>

Village of Channahon  
 Budget Summary - FUND 31  
 Budgeted Revenues (Utility Capital Fund)  
**Sewer Related Expenses**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
31-71-510.000	Engineering Fees	-	-	-	387,500
31-71-596.000	Depreciation	974,315	971,336	-	-
31-71-597.000	Miscellaneous	-	(362,706)	-	-
31-71-630.000	Capital Equipment	-	-	-	67,000
31-71-631.000	Capital Vehicles	-	-	85,000	70,000
31-71-632.000	Capital Projects	225,714	204,825	110,000	-
31-71-633.002	Land Acquisition - PW Facility Expansion	-	-	62,500	750,000
31-71-651.014	IEPA Plant Expansion Principal	-	-	418,019	424,905
31-71-651.016	IEPA Plant Expansion Interest	149,471	142,809	136,037	129,153
31-71-663.086	Far West WWTP Engineering	-	1,114	150,000	300,000
31-71-663.088	Far West WWTP Construction	-	-	-	1,000,000
31-71-671.000	Bond Payments	540,850	362,600	362,600	177,600
31-71-671.001	Bond Payments Contra	(540,850)	(362,600)	(362,600)	(177,600)
31-71-673.000	Bond Fiscal Agent Fees	238	-	500	500
	<b>Total Sewer Related Expenses</b>	<b>1,349,737</b>	<b>957,377</b>	<b>962,056</b>	<b>3,129,058</b>

**Water Commission Related Expenses**  
 Budget Year 2024 - 2025

Account No.	Account Description	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Approved Budget
31-73-510.000	Engineering Fees	99,641	13,948	-	10,000
31-73-512.000	Other Professional Fees	-	1,200	-	-
31-73-632.000	Capital Projects	-	-	55,000	-
31-73-633.000	Land Acquisition	-	-	900,000	200,000
	<b>Total Sewer Related Expenses</b>	<b>99,641</b>	<b>15,148</b>	<b>955,000</b>	<b>210,000</b>
	<b>Utility Capital Fund Expenses</b>	<b>2,470,476</b>	<b>2,277,854</b>	<b>5,244,746</b>	<b>10,598,388</b>