

Village of Channahon
**Annual
Operating Budget**

For the Fiscal Year Ended April 30, 2026



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Annual Budget
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Fiscal Year Ended April 30, 2026**

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Village of Channahon Transmittal Letter Fiscal Year Ended April 30, 2026

April 21, 2025

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, 2026 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, 2025 through April 30, 2026.

The fiscal year 2026 budget includes the following capital items, along with others: replacement vehicles and/or related department equipment, a new fleet vehicle in the police department, the final phase of the Bridge Street multiuse path, completion of the canal access parking lot, Town Center/Village Green improvements, construction of the McKinley Woods multiuse path, and the beginning phase of the new construction of a public works facility. The fiscal year 2026 budget also includes capital vehicles and equipment as well as 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 major water system improvements related to the future Lake Michigan water infrastructure.

The proposed budget includes a salary increase for the MAP union employees based on the current collective bargaining agreement. The Local 150 bargaining agreement expires on April 30, 2025 and as of the date of this letter has not been negotiated. The proposed budget also includes increased for the non-union employees. There is one additional staffing request within the proposed budget for a FOIA Officer.

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 2024 and several new businesses have opened in the community, with additional retail businesses currently under construction and expected to open in 2025. 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 nine 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, 2026

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 2026 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 2025, 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. The Village saw an increase in the amount of new homes constructed when compared to the year prior when the new home building had slowed down.

For the time period January 2024 through December 2024, the Village issued a total of 1,004 building permits (up 17% from the previous year) with a total construction value of over \$44.5 million. 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, 2026

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 19 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 is impervious and Channahon continues to be a community in which people want to live, work and visit.

More than \$1,200,000 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. The Village has budgeted for major infrastructure costs related to the water source transition in fiscal year 2026.

ECONOMIC OUTLOOK FOR FISCAL YEAR 2025-2026

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 2026 budget remains conservative. An increase in tax revenues, interest income, 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, 2026**

CONCLUSION

The fiscal year 2026 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 2025-2026 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, 2026 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 formulate the information within the budget document with the unified goal of moving Channahon prosperously and 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 flourish, 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, 2026

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 2026 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, 2026

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. The proposed budget document was made conveniently available for public inspection before March 17, 2025, which is prior to the date required by State law. In addition, the required public notice was published in the *Morris Daily Herald* on March 26, 2025 informing the general public of the budget public hearing scheduled for Monday, April 7, 2025 at 6:15pm. Barring any changes to the proposed budget document, the fiscal year 2026 budget ordinance will be brought before the Mayor and Village Board for approval on Monday, April 21, 2025.

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, 2026

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

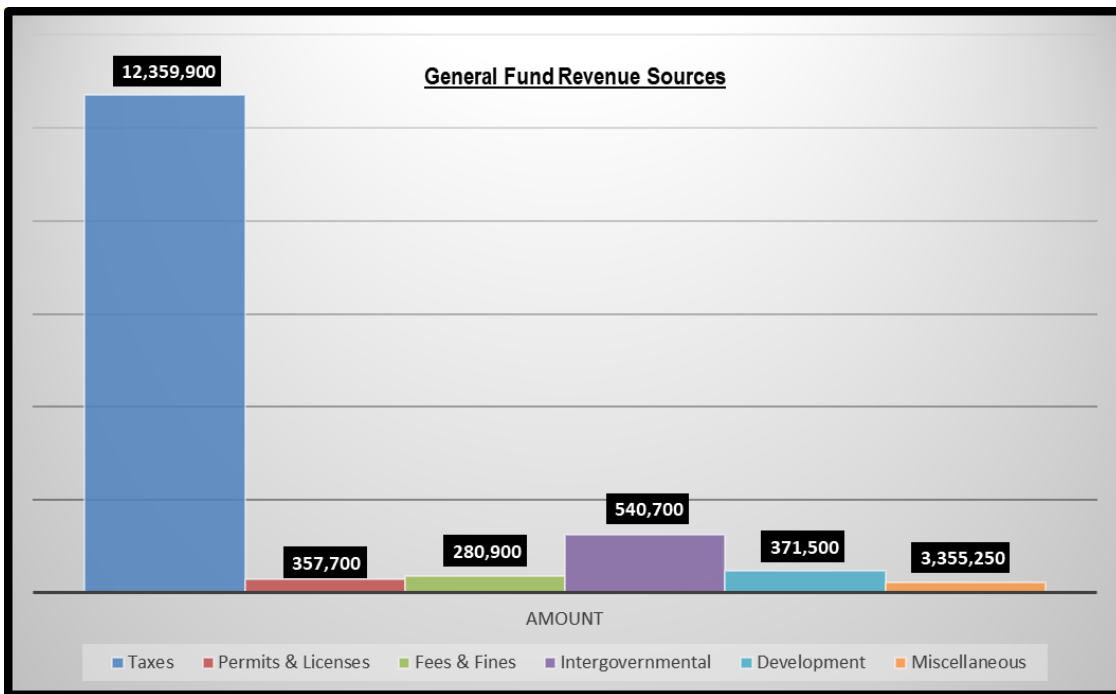
The Village's General Fund is comprised of two funds: Fund 01 (General) and Fund 11 (General Capital Projects). The General Fund has budgeted approximately \$17.3 million in revenues and \$19.2 million in expenses. The Village has accumulated reserves over the past 13 fiscal years in anticipation of 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, 2024, and 2025 related to the purchase of vehicles and equipment totaling approximately \$1.1 million. In addition, the Village has included \$1.0 million related to capital expenses for the new construction of the public works building and potentially the new construction of a police department building 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 a decrease in fund balance at the end of fiscal year 2026 of approximately \$0.1 million.

The following chart displays the composition of the types of revenue that supports the General Fund. The General Fund budget anticipates receiving approximately \$17.3 million in revenues generated by various taxes which is 72% of the total revenues. The tax revenue is comprised of 75% various state and local taxes, 14% Village fuel & diesel taxes, and 11% 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, 2026

GENERAL FUND, continued

The remaining 28% 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.



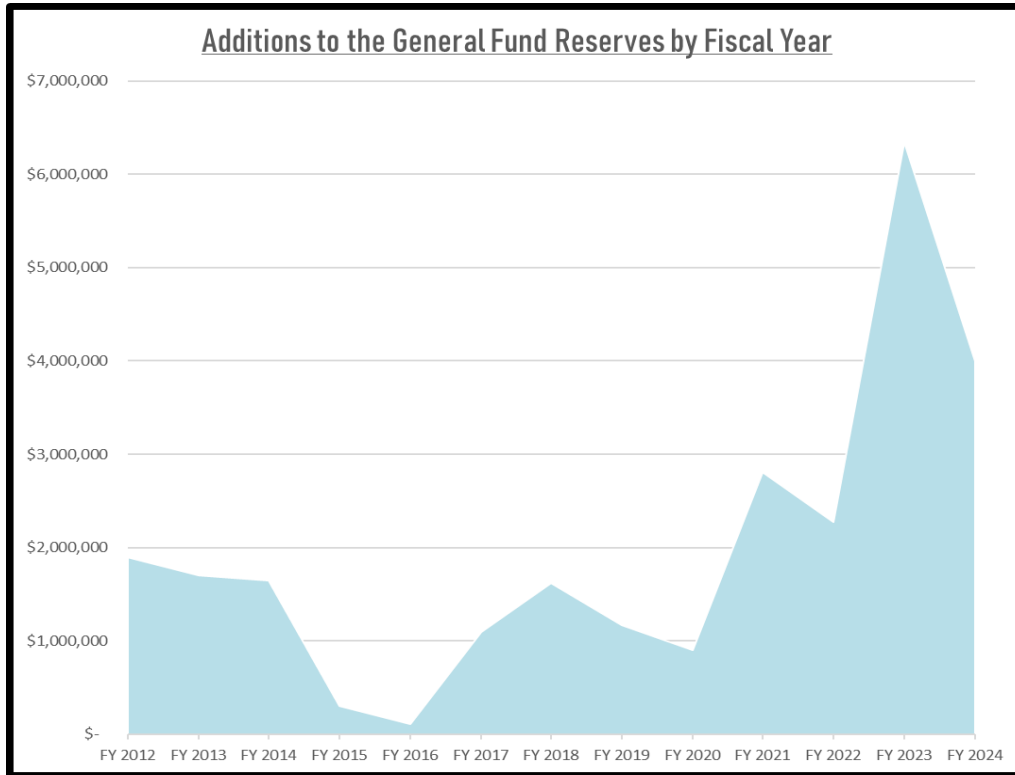
GENERAL FUND RESERVES

The Village has been fortunate to increase its General Fund reserves over the past 13 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 growth, 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, 2026**

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, to be prepared for an unexpected major loss of revenues, and future growth.

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 9 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 2024 property tax levy at a rate lower than the final property tax rate for levy year 2023. Initial information from Will County indicates that the tax rate will be 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 0.5536 which is the lowest the Village's tax rate has been in over a decade.

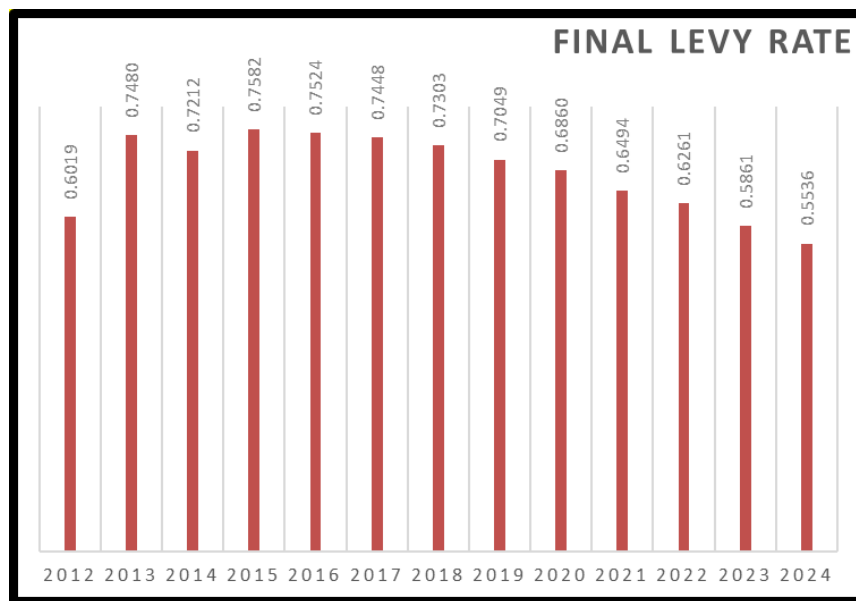
**Village of Channahon
Annual Budget Message
Fiscal Year Ended April 30, 2026**

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	(0.0633)	\$ 3,195,000
2024	2025	610,659,042	595,905,427 *	0.5492	0.5536	(0.0725)	\$ 3,354,000

* 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 2024 has decreased beyond the tax rate levied in 2012 for the second year in a row.



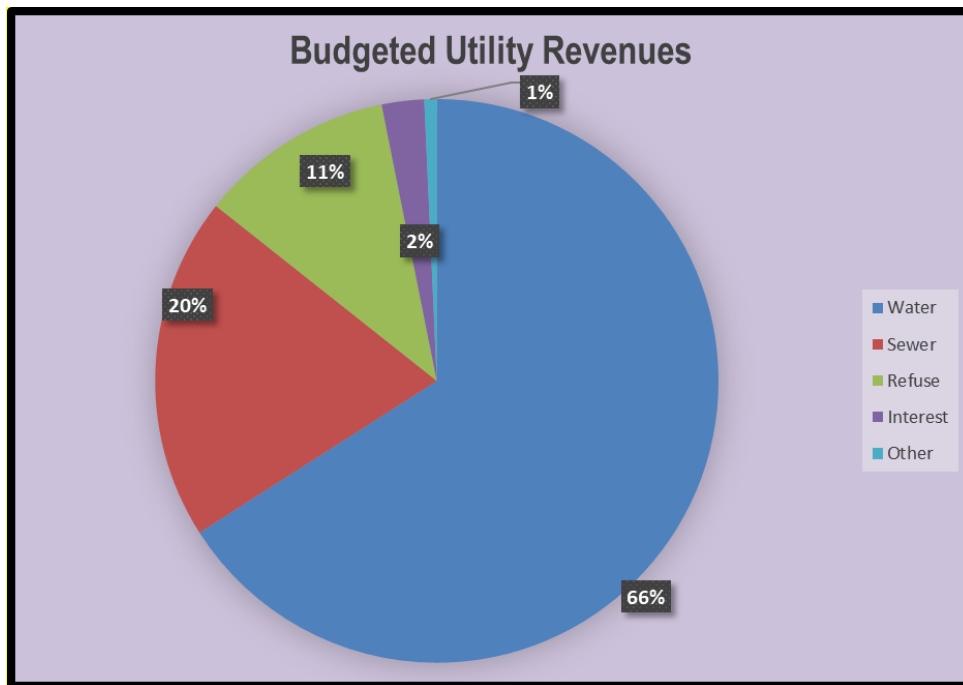
Village of Channahon Annual Budget Message Fiscal Year Ended April 30, 2026

UTILITY FUND

The fiscal year 2026 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 2026 budget.

Budgeted expenses in the Utility Fund include expenses related to the infrastructure and capital projects commencing or continuing for the Grand Prairie Water Commission. 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, engineering and construction on well #4, 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.



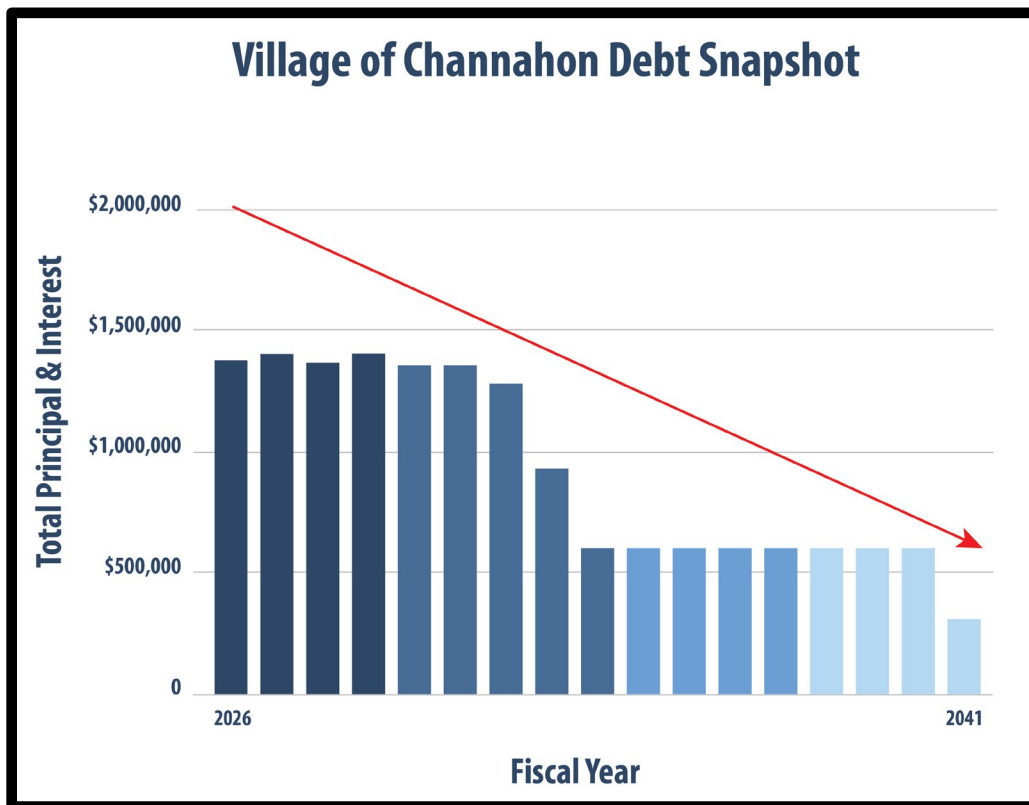
Village of Channahon Annual Budget Message Fiscal Year Ended April 30, 2026

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 2026 is the sixth 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.

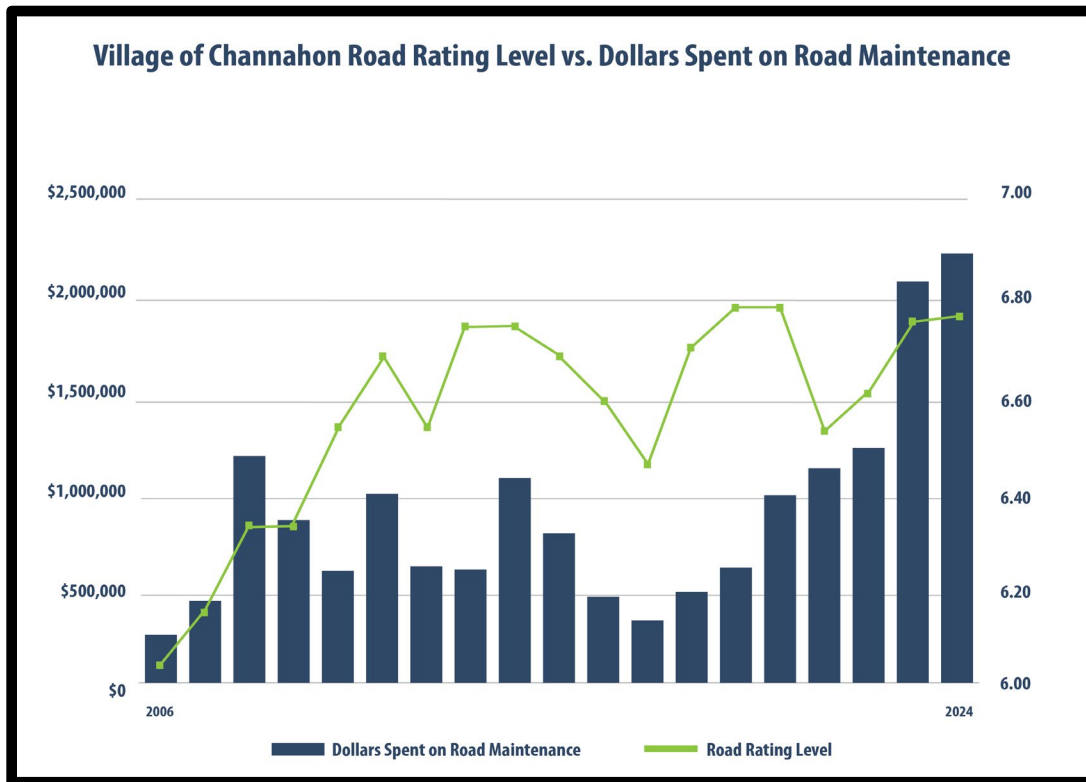


Village of Channahon Annual Budget Message Fiscal Year Ended April 30, 2026

ANNUAL ROAD PROGRAM

The fiscal year 2026 budget includes \$3,000,000 allocated for the annual road maintenance program. This year's budgeted funds for the annual road maintenance program are \$1,100,000 higher than the prior year's budget. The road program has been successful in recent years as a result of the additional fuel and diesel tax revenue received from fueling stations located in the Village. The Village fuel and diesel tax funds, 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, 2026**

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, 2026

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, 2026

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, 2026

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, 2026

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, 2026

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 2025 - 2026

Fund No.	Fund Name	Fiscal Year 2026			Fund Type
		Total Revenues	Total Expenses	Increase/(Decrease) in Fund Balance	
01	General	14,984,450	14,169,530	814,920	General
02	IMRF & Social Security	694,000	811,850	(117,850)	Special Revenue
04	Audit	34,900	41,875	(6,975)	Special Revenue
05	Insurance	365,500	460,200	(94,700)	Special Revenue
11	Capital Improvement	2,281,500	4,993,500	(2,712,000)	General
15	Capital Projects - Bluff Road & I55	608,000	432,780	175,220	Capital Projects
16	Development Repayment	64,000	64,000	-	Special Revenue
17	Recaptures Capital Projects	-	-	-	Capital Projects
19	TIF Tryon Street	27,100	7,750	19,350	Special Revenue
20	TIF - Route 6 & I55	67,100	7,750	59,350	Special Revenue
21	Police Pension Fiduciary	2,854,900	967,000	1,887,900	Fiduciary
22	Motor Fuel Tax	658,500	600,000	58,500	Special Revenue
23	School Resources	-	1,000	(1,000)	Special Revenue
24	Police Forfeiture	-	16,000	(16,000)	Special Revenue
25	TIF - Aux Sable	12,100,000	12,005,400	94,600	Capital Projects
26	MFT Bond	3,040,000	7,808,000	(4,768,000)	Special Revenue
29	Wescom Building	341,150	334,150	7,000	Custodial
30	Utilities	6,499,995	6,488,980	11,015	Enterprise
31	Utility Capital	5,629,480	15,383,160	(9,753,680)	Enterprise

Governmental Funds			
General	17,265,950	19,163,030	(1,897,080)
Special Revenue	4,951,100	9,818,425	(4,867,325)
Capital Projects	12,708,000	12,438,180	269,820
	<u>34,925,050</u>	<u>41,419,635</u>	<u>(6,494,585)</u>

Enterprise Funds			
Utilities	6,499,995	6,488,980	11,015
Utilities Capital	5,629,480	15,383,160	(9,753,680)
	<u>12,129,475</u>	<u>21,872,140</u>	<u>(9,742,665)</u>

Fiduciary & Custodial Funds (Trust & Agency)			
Police Pension Fiduciary	2,854,900	967,000	1,887,900
Wescom Building	341,150	334,150	7,000

Village of Channahon

Summary of Budgeted Transfers by Fund

Budget Year 2025 - 2026

	Account No.	Account Description	(Expense) Transfer To	(Revenue) Transfer From
Expense	01-50-599.000	To Fund 15	45,000	-
Revenue	16-50-386.000	From Fund 01 & 26	-	64,000
Revenue	11-55-386.000	From Fund 26	-	1,745,000
Revenue	15-50-386.000	From Fund 01	-	45,000
Expense		To Fund 31	86,480	-
Expense	26-80-599.000	To Fund 16	64,000	-
Expense	26-80-599.000	To Fund 11	1,745,000	-
Revenue	31-70-386.002	From Fund 15	-	86,480
			<u>1,940,480</u>	<u>1,940,480</u>

Village of Channahon
 Summary of Budgeted Revenues/Expenses by Category
GENERAL FUND
 Budget Year 2025 - 2026

REVENUE SOURCE		Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Approved Budget	Fiscal Year 2026 Proposed Budget
General Fund 01	Taxes	12,046,146	10,675,197	10,507,900	12,229,900
General Fund 01	Permits and Licenses	447,704	439,145	303,600	357,700
General Fund 01	Fees and Fines	351,352	326,825	308,900	273,400
General Fund 01	Intergovernmental	1,097,263	209,202	205,600	540,700
General Fund 01	Development	260,384	399,257	290,500	371,500
General Fund 01	Miscellaneous	602,568	2,006,664	1,882,400	1,211,250
General Fund 01	Transfers	625,000	700,000	1,000,000	-
Capital Improvement Fund 11	Taxes	144,155	152,291	129,500	130,000
Capital Improvement Fund 11	Miscellaneous	87,348	23,308	383,000	406,500
Capital Improvement Fund 11	Transfers	-	1,126,561	2,800,000	1,745,000
		<u>15,661,920</u>	<u>16,058,450</u>	<u>17,811,400</u>	<u>17,265,950</u>

EXPENDITURES		Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Approved Budget	Fiscal Year 2026 Proposed Budget
General Fund 01	Salaries	4,710,719	5,147,783	5,739,050	6,112,720
General Fund 01	Related Payroll Costs	1,146,020	1,249,202	1,447,650	1,641,215
General Fund 01	Operating Costs	999,201	1,271,781	1,755,225	2,037,295
General Fund 01	Professional Services	551,150	587,485	788,400	1,171,650
General Fund 01	Repairs & Maintenance	377,923	400,697	1,325,700	1,085,850
General Fund 01	Miscellaneous	1,150,800	1,220,539	3,009,850	2,120,800
Capital Improvement Fund 11	Capital Expenditures	296,375	2,094,522	5,993,500	4,993,500
		<u>9,232,187</u>	<u>11,972,008</u>	<u>20,059,375</u>	<u>19,163,030</u>
Increase/(Decrease) in Fund Balance		<u>6,429,733</u>	<u>4,086,442</u>	<u>(2,247,975)</u>	<u>(1,897,080)</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 2025 - 2026

Fund No.	Fund Description	Fiscal Year 2025 - 2026		Increase (Decrease) in Fund Balance
		Total Revenues	Total Expenses	
01	General	14,984,450	14,169,530	814,920
11	Capital Improvements	2,281,500	4,993,500	(2,712,000)
		<u>17,265,950</u>	<u>19,163,030</u>	<u>(1,897,080)</u>

Village of Channahon
 Budgeted Revenues by Fund
 General Fund 01
Taxes
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
01-50-301.000	Property Taxes (805)	785,508	599,086	665,000	570,000
01-50-301.050	Mobile Home Taxes	805	780	700	700
01-50-301.052	Property Taxes (Police Protection)	282,889	393,527	350,000	380,000
01-50-302.000	Road & Bridge	160,700	166,405	160,000	160,000
01-50-303.001	State Sales Tax	3,190,519	2,643,501	2,600,000	3,100,000
01-50-303.002	State Income Tax	2,085,696	2,229,743	2,000,000	2,100,000
01-50-303.004	State Use Tax	548,778	505,387	500,000	450,000
01-50-303.005	State Personal Property Tax	4,541	2,991	3,000	2,000
01-50-303.007	State Auto Rental Tax	2,060	34	-	500
01-50-303.010	State Gaming Revenue	223,820	247,895	240,000	270,000
01-50-303.012	State Excise Tax	84,097	86,391	75,000	80,000
01-50-303.015	State Cannabis Excise Tax	20,621	21,177	20,000	20,000
01-50-304.000	Property Taxes (TIF Surplus)	313,145	262,643	260,000	237,000
01-50-305.001	Village Sales Tax	2,529,303	2,094,274	2,000,000	2,800,000
01-50-305.002	Village Transfer Tax	684,989	220,556	275,000	250,000
01-50-305.012	Mobile Home Rental Tax	10,611	11,713	11,500	15,000
01-50-305.013	Hotel & Motel Tax	41,896	40,342	38,000	40,000
01-50-305.014	Village Gaming Terminal Fee	9,500	6,700	9,700	9,700
01-52-301.053	Property Taxes (Police Pension Fund)	1,066,670	1,142,051	1,300,000	1,745,000
Total Taxes		12,046,146	10,675,197	10,507,900	12,229,900

Permits and Licenses
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
01-50-305.003	Liquor License	28,800	24,850	28,000	28,000
01-50-305.004	Business License	16,400	21,740	14,000	15,000
01-50-305.005	Vending Machine License	12,480	11,940	10,000	8,000

Village of Channahon
 Budgeted Revenues by Fund
 General Fund 01
Permits and Licenses, continued
 Budget Year 2025 - 2026

01-50-305.008	Solicitors Permits	200	100	200	200
01-50-305.016	Overweight Permits	17,595	22,510	15,000	20,000
01-50-305.017	Mobile Food Vendor Permits	1,320	1,000	1,000	1,000
01-50-305.018	UTV Permits	460	830	400	500
01-50-330.000	Building Permits	328,199	307,775	200,000	250,000
01-50-331.000	Contractor Registration	42,250	48,400	35,000	35,000
Total Permits and Licenses		447,704	439,145	303,600	357,700

Fees and Fines
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
01-50-303.011	Registration Fee - Police Department	800	830	500	600
01-50-310.000	Ameritech Franchise Fee	17,947	13,021	16,700	7,100
01-50-311.000	Cable TV Franchise Fee	207,250	188,581	190,000	160,000
01-50-320.000	Police Fines	32,118	31,743	30,000	24,000
01-50-320.002	Police Fines - Warrant Fee	1,890	980	1,000	-
01-50-320.004	City Attorney Fee	180	125	200	100
01-50-321.000	Police Training	14,153	646	2,000	5,000
01-50-323.000	Compliance Tickets	23,208	26,163	23,000	25,000
01-50-328.001	DUI/Law Enforcement	3,066	5,350	2,500	4,000
01-50-328.005	Impound Fees	18,000	19,500	10,000	12,000
01-50-330.001	Application & Site Development Fees	7,136	11,603	7,500	9,000
01-50-337.000	Franchise Gas Fee	16,730	18,409	18,000	17,000
01-50-373.000	Inspection Fee	8,875	9,875	7,500	9,600
Total Fees and Fines		351,352	326,825	308,900	273,400

Village of Channahon
 Budgeted Revenues by Fund
 General Fund 01
Intergovernmental
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
01-50-316.000	EMA Revenue	11,391	1,958	1,000	5,000
01-50-322.000	School District Reimbursement	60,982	167,259	178,000	194,000
01-50-322.007	Regional Collaboration	-	-	-	320,000
01-50-326.001	Security Details	53,852	12,150	15,000	5,000
01-50-329.010	American Rescue Plan Act Relief	900,812	-	-	-
01-50-341.000	Salt Sales to Township	9,587	14,094	5,000	10,000
01-50-343.000	Bike Path Revenue	8,267	-	-	-
01-50-350.004	State Signal Revenues	800	2,484	2,400	2,500
01-50-350.005	School Signal Revenues	300	1,242	1,200	1,200
01-50-391.000	Grants - Other	51,270	10,015	3,000	3,000
Total Intergovernmental		1,097,263	209,202	205,600	540,700

Development
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
01-50-322.001	Legal Expense Reimbursement	48,690	35,610	30,000	25,000
01-50-322.005	Engineering Reimbursement	196,343	334,046	200,000	300,000
01-50-322.006	Other Professional Fees - Reimbursement	-	3,000	40,000	36,000
01-50-330.003	Plan Review - Public Works	14,538	26,234	20,000	10,000
01-50-330.004	Plan Review - Development	813	367	500	500
Total Development		260,384	399,257	290,500	371,500

Village of Channahon
 Budgeted Revenues by Fund
 General Fund 01
Miscellaneous
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
01-50-305.027	Fingerprinting	617	956	500	500
01-50-312.000	Ameritech Lease	2,955	2,955	2,900	2,950
01-50-324.000	Insurance Reports	1,220	1,487	1,000	1,000
01-50-338.000	Tree Sales	6,163	5,525	-	4,000
01-50-339.000	Weed Control	8,545	9,933	10,000	9,000
01-50-348.000	Lease Revenue - Land	13,550	6,775	-	6,700
01-50-380.000	Interest Income	804,326	1,726,343	800,000	1,000,000
01-50-380.002	Dividends	38,475	-	-	-
01-50-383.000	State of the Village	2,218	-	2,000	1,500
01-50-385.000	Miscellaneous	77,007	50,253	15,000	25,000
01-50-385.005	Admin Fee - Aux Sable TIF Agreement	-	-	-	80,600
01-50-386.000	Transfers from Other Funds	625,000	700,000	1,000,000	-
01-50-387.000	Sales of Equipment	2,000	21,531	1,000	5,000
01-50-390.000	Increase(Decrease) in Market Value	(354,507)	180,907	50,000	75,000
01-50-399.000	Over/Short Revenue	-	-	-	-
	Total Miscellaneous	1,227,568	2,706,664	1,882,400	1,211,250
	Grand Total - General Fund Revenues	15,430,416	14,756,290	13,498,900	14,984,450

Village of Channahon
Budgeted Expenses by Fund
General Fund 01
Salaries
Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
01-50-400.001	Village President	20,790	20,310	20,200	20,500
01-50-400.002	Village Liquor Commissioner	600	720	720	720
01-50-401.001	Village Trustees	70,000	73,750	75,000	75,000
01-50-401.003	Village Clerk	9,125	8,625	9,400	9,400
01-50-405.001	Village Administrator	143,608	149,416	152,900	159,000
01-50-405.002	Administrative Assistant	74,229	77,231	79,000	82,500
01-50-405.003	Administrative Assistant	-	-	-	10,000
01-50-405.005	Office Assistant	59,617	61,313	62,700	65,500
01-50-405.006	Office Assistant	43,119	50,337	53,500	58,800
01-50-405.007	Assistant Village Administrator	-	-	127,400	135,200
01-50-405.008	FOIA Officer	-	-	-	66,000
01-50-408.002	Human Resources Manager Marketing & Communications	84,383	87,795	89,900	93,500
01-50-426.000	Manager	-	-	-	73,000
01-50-438.002	Internship	-	6,988	4,480	10,000
01-50-456.000	GIS Technician/Info Systems Coordinator	-	-	-	67,000
01-50-475.000	Overtime	3,442	4,993	5,000	6,000
01-51-425.000	Director of Development Marketing & Communications	116,438	121,147	123,900	120,000
01-51-426.000	Manager	64,123	68,319	69,900	-
01-51-427.001	Building Inspector	-	57,753	67,200	70,000
01-51-428.000	Planning & Zoning Board	2,840	2,430	3,500	3,500
01-51-429.000	Planner	36,593	37,541	40,600	-
01-51-430.000	Development Clerk	53,081	56,610	60,700	63,500
01-51-431.000	Chief Building Official	29,529	-	-	-
01-51-431.001	Chief Building Official	83,542	102,281	104,600	109,000
01-51-456.000	GIS Technician/Info Systems Coordinator	-	57,469	63,900	-
01-51-459.001	Code Enforcement Officer	59,626	48,366	59,500	64,000
01-51-475.000	Overtime	4,451	6,680	6,000	4,000
01-52-415.000	Police Chief	134,323	160,493	142,900	149,000
01-52-415.100	Deputy Police Chief - 1	127,815	126,602	131,200	136,500
01-52-415.200	Deputy Police Chief - 2	123,291	129,391	136,000	141,500
01-52-416.001	Sergeant - 1	114,186	122,217	127,000	132,500

Village of Channahon
Budgeted Expenses by Fund
General Fund 01
Salaries, continued
Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
01-52-416.002	Sergeant - 2	112,639	120,480	127,000	132,500
01-52-416.003	Sergeant - 3	119,227	123,926	127,000	132,500
01-52-416.004	Sergeant - 4	104,624	113,319	127,000	132,500
01-52-416.005	Sergeant - 5	117,294	123,801	106,500	111,000
01-52-417.001	Investigator Stipend	2,600	2,350	2,650	2,700
01-52-417.002	K9 Officer Stipend	2,738	2,835	2,800	2,800
01-52-418.001	Patrol Officer - 1	82,615	90,674	97,800	101,000
01-52-418.002	Patrol Officer - 2	73,068	79,598	85,700	92,500
01-52-418.003	Patrol Officer - 3	66,117	72,129	78,500	81,000
01-52-418.004	Patrol Officer - 4	82,025	90,538	97,800	101,000
01-52-418.005	Patrol Officer - 5	90,746	95,161	97,800	101,000
01-52-418.006	Patrol Officer - 6	71,021	76,158	82,000	88,500
01-52-418.007	Patrol Officer - 7	83,396	89,979	97,800	101,000
01-52-418.008	Patrol Officer - 8	93,264	93,638	71,900	77,500
01-52-418.009	Patrol Officer - 9	68,385	29,991	75,100	88,500
01-52-418.010	Patrol Officer - 10	89,616	94,845	97,800	101,000
01-52-418.011	Patrol Officer - 11	93,166	97,506	97,800	101,000
01-52-418.012	Patrol Officer - 12	93,474	97,640	97,800	101,000
01-52-418.013	Patrol Officer - 13	-	16,366	66,800	74,500
01-52-418.014	Patrol Officer - 14	69,620	76,400	82,000	88,500
01-52-418.015	Patrol Officer - 15	71,064	79,142	85,700	92,500
01-52-418.016	Patrol Officer - 16	75,078	80,823	85,700	92,500
01-52-418.017	Patrol Officer - 17	65,406	73,278	78,500	85,000
01-52-418.018	Patrol Officer - 18	71,685	79,780	85,700	92,500
01-52-418.019	Patrol Officer - 19	76,684	81,414	85,700	92,500
01-52-418.020	Patrol Officer - 20	68,095	73,056	78,500	74,500
01-52-418.021	Patrol Officer - 21	-	26,763	71,900	77,500
01-52-419.002	Records Administrator	61,359	65,549	69,800	75,000
01-52-420.000	Police Records Clerk I	32,752	47,709	48,500	52,500
01-52-422.000	Police Records Clerk II	57,429	55,147	58,800	63,500
01-52-423.003	Community Service Officer	9,282	14,249	16,600	28,800
01-52-470.000	Officer in Charge	3,200	4,471	5,000	5,000
01-52-471.000	Field Training Officer	2,994	1,137	5,000	5,000
01-52-475.000	Overtime	237,435	267,005	274,000	284,000
01-52-475.004	PD Overtime - PTFA	-	643	1,000	1,000

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
Salaries, continued
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
01-53-435.001	Public Works Director - Engineer	51,183	50,255	51,000	53,200
01-53-435.002	Assistant Public Works Director - Engineer	13,900	35,458	36,100	38,000
01-53-436.000	Assistant Public Works - Streets	22,251	22,398	24,000	25,000
01-53-437.001	Laborer - 1	51,721	54,503	58,500	70,000
01-53-437.002	Laborer - 2	51,288	41,124	50,000	59,500
01-53-437.003	Laborer - 3	47,924	48,734	51,400	61,500
01-53-437.004	Laborer - 4	57,649	59,348	60,400	70,000
01-53-437.005	Laborer - 5	47,421	45,600	49,800	58,000
01-53-437.006	Laborer - 6	47,603	50,666	54,800	63,500
01-53-437.011	Laborer - 11	46,655	48,605	51,400	58,000
01-53-438.000	Part Time Public Works	8,805	11,880	25,000	25,000
01-53-438.001	Step Up Wages	-	-	-	1,500
01-53-440.000	Engineering Project Manager	4,171	-	-	-
01-53-440.001	Engineering Technician	24,326	23,885	24,300	25,500
01-53-441.000	Building Maintenance Lab-1	55,451	59,135	62,900	68,000
01-53-442.000	Public Works Superintendent	34,752	34,122	34,700	36,000
01-53-445.000	Foreman	49,944	41,021	40,000	41,250
01-53-445.001	Foreman	39,881	41,340	43,600	46,750
01-53-451.000	Public Works Assistant	14,475	14,271	16,200	17,500
01-53-473.000	Pager Pay	10,775	11,307	14,300	14,300
01-53-475.000	Overtime	16,430	32,303	40,000	40,000
01-54-421.000	Police Board	110	265	800	800
01-56-408.001	Finance Director	124,752	129,797	132,800	138,000
01-56-408.005	Accountant	72,324	77,133	81,500	85,000
01-56-460.000	Accounting Clerk	50,253	53,591	57,000	61,500
01-56-460.001	Accounting Clerk	4,127	34,631	48,500	51,000
01-56-475.000	Overtime	2,015	540	3,500	3,500
01-57-410.000	EMA Director	36,298	40,272	39,500	41,000
Total Salaries		4,710,719	5,147,783	5,641,250	6,112,720

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
Related Payroll Costs
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
01-50-501.001	Hospitalization Coverage	51,842	33,846	33,200	38,000
01-50-501.002	Dental Coverage	2,014	1,223	1,100	1,500
01-50-501.003	Life Insurance Coverage	991	726	1,000	1,100
01-50-501.004	Vision Care	401	257	500	300
01-50-501.011	Hospitalization - Union	46,801	43,620	46,200	52,400
01-50-501.012	Health Savings Account	220	240	300	300
01-50-505.000	Unemployment Insurance	757	623	1,000	500
01-50-513.000	Professional Development	509	249	2,550	3,950
01-50-513.001	Tuition Reimbursement	4,070	6,550	-	12,300
01-50-584.056	VP - Professional Development	-	49	-	-
01-51-501.001	Hospitalization Coverage	36,510	47,071	54,900	70,000
01-51-501.002	Dental Coverage	2,833	2,775	2,950	3,000
01-51-501.003	Life Insurance Coverage	911	683	1,000	800
01-51-501.004	Vision Care	635	542	600	600
01-51-501.011	Hospitalization - Union	50,820	75,325	92,350	105,600
01-51-501.012	Health Savings Account	110	120	150	150
01-51-505.000	Unemployment Insurance	1,053	1,563	1,500	1,500
01-51-513.000	Professional Development	1,399	4,032	4,700	4,450
01-51-513.001	Tuition Reimbursement	-	-	12,300	-
01-52-501.001	Hospitalization Coverage	441,885	451,950	464,500	550,000
01-52-501.002	Dental Coverage	21,585	19,205	20,900	21,850
01-52-501.003	Life Insurance Coverage	6,025	4,395	7,500	7,000
01-52-501.004	Vision Care	2,908	2,930	3,650	4,100
01-52-501.011	Hospitalization - Union	197,882	226,349	223,900	276,500
01-52-501.012	Health Savings Account	110	120	150	150
01-52-505.000	Unemployment Insurance	4,635	4,015	5,000	5,000
01-52-513.000	Professional Development	1,293	329	11,300	12,700
01-52-513.001	Tuition Reimbursement	-	2,320	15,500	-
01-53-501.001	Hospitalization Coverage	16,847	25,077	74,800	30,000
01-53-501.002	Dental Coverage	756	773	1,000	1,000
01-53-501.003	Life Insurance Coverage	1,351	1,021	2,000	1,200
01-53-501.004	Vision Care	534	422	1,000	500
01-53-501.011	Hospitalization - Union	205,165	226,154	250,500	311,600
01-53-505.000	Unemployment Insurance	1,776	1,601	2,000	1,700

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
Related Payroll Costs, continued
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
01-53-513.000	Professional Development	3,964	3,216	11,800	9,915
01-53-513.001	Tuition Reimbursement	-	-	4,300	7,000
01-54-513.000	Professional Development	1,525	2,375	4,000	6,000
01-56-501.002	Dental Coverage	1,281	1,111	1,500	1,500
01-56-501.003	Life Insurance Coverage	599	492	1,000	500
01-56-501.004	Vision Care	329	334	500	500
01-56-501.011	Hospitalization - Union	31,031	50,479	69,500	78,000
01-56-501.012	Health Savings Account	110	120	150	150
01-56-505.000	Unemployment Insurance	502	636	700	700
01-56-513.000	Professional Development	1,883	2,131	4,000	5,000
01-57-505.000	Unemployment Insurance	150	121	200	200
01-57-513.000	Professional Development	20	2,032	10,000	12,000
Total Related Payroll Costs		1,146,020	1,249,202	1,447,650	1,641,215

Operating Costs
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
01-50-502.000	Medical Testing	205	205	500	500
01-50-506.000	Uniforms	-	-	1,000	1,000
01-50-512.008	Bank Service Fees	22,390	250	-	-
01-50-514.000	Telephone	31,488	40,692	38,500	45,600
01-50-515.000	Electric	-	-	-	500
01-50-516.000	Gas	9,473	7,937	6,500	7,000
01-50-525.000	Postage	2,084	1,992	3,500	4,500
01-50-526.000	Dues & Subscriptions	21,931	25,203	30,850	36,600
01-50-527.000	Printing	1,031	653	1,500	1,500
01-50-528.000	Publishing	109	612	500	500
01-50-529.000	Supplies	10,972	9,709	11,500	8,000
01-50-542.000	Fuel	-	-	-	2,000
	Computers, Technology &				
01-50-536.001	Hardware	-	-	-	40,000
01-50-536.002	Software & Licensing	-	-	-	130,100
01-50-536.003	IT Consulting	-	-	-	85,650
01-50-550.000	Equipment	-	-	-	1,700

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
Operating Costs, continued
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
01-50-551.000	Office Furniture	-	-	15,000	11,500
01-50-565.000	Meetings	1,586	2,562	2,500	2,800
01-50-566.000	Travel	1,929	2,971	5,800	9,200
01-50-566.001	Marketing	-	-	-	159,520
01-50-566.002	Public Image Enhancements	-	-	-	46,050
01-50-567.000	Insurance - General Liability	407	-	500	-
01-50-569.000	Equipment Lease	35,677	22,385	25,600	25,600
01-50-584.054	Village President - Travel	157	1,126	5,000	7,000
01-50-584.055	Village President - Meetings	9,627	7,030	8,500	8,500
01-51-502.000	Medical Testing	205	793	1,000	1,000
01-51-506.000	Uniforms	491	2,154	2,500	1,500
01-51-514.000	Telephone	2,274	3,915	5,900	6,500
01-51-525.000	Postage	1,581	1,392	2,000	1,000
01-51-526.000	Dues & Subscriptions	351	465	1,400	1,400
01-51-527.000	Printing	2,152	2,163	2,000	2,250
01-51-528.000	Publishing	2,561	2,478	2,500	2,000
01-51-529.000	Supplies	346	709	1,000	500
	Computers, Technology &				
01-51-536.001	Hardware	116,895	25,055	44,000	-
01-51-536.002	Software & Licensing	-	69,052	77,800	-
01-51-536.003	IT Consulting	-	45,196	45,250	-
01-51-542.000	Fuel	4,024	5,995	5,600	6,300
01-51-550.000	Equipment	27	7,353	7,500	500
01-51-551.000	Office Furniture	-	200	1,000	500
01-51-565.000	Meetings	1,258	1,623	2,500	2,000
01-51-566.000	Travel	1,229	1,454	2,750	2,000
01-51-566.001	Marketing	15,091	13,136	64,300	-
01-51-566.002	Public Image Enhancements	25,030	34,453	179,900	72,000
01-51-570.003	Potato Festival	-	1,003	5,000	-
01-51-570.004	Channaholidays	-	2,932	10,000	-
	Miscellaneous Community				
01-51-570.005	Events	-	3,302	3,000	-
01-52-502.000	Medical Testing	205	6,405	6,000	6,750
01-52-506.000	Uniforms	31,298	48,163	54,500	74,500
01-52-507.000	Training	14,200	37,124	72,825	96,450
01-52-508.000	Police Testing	-	4,551	7,500	5,500

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
Operating Costs, continued
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
01-52-509.001	Background Checks	-	-	1,000	1,000
01-52-509.008	Warrant Expense	3,715	7,429	4,500	4,500
01-52-509.009	Fingerprinting	-	-	500	750
01-52-514.000	Telephone	19,668	24,364	25,400	31,900
01-52-514.003	Fleet Monitoring - GPS Internet	1,943	1,619	2,400	2,400
01-52-521.000	Wescom Dispatch Services	194,460	206,280	207,000	211,000
01-52-525.000	Postage	491	316	1,600	1,600
01-52-526.000	Dues & Subscriptions	81,938	51,266	87,700	96,100
01-52-527.000	Printing	1,322	2,406	2,000	3,000
01-52-528.000	Publishing	85	-	2,000	2,000
01-52-529.000	Supplies	7,815	4,754	17,650	19,500
01-52-539.002	Range Supplies	511	89	1,950	1,200
01-52-539.003	Range Ammunition	8,509	9,637	19,350	18,350
01-52-542.000	Fuel	73,011	65,742	77,000	77,000
01-52-550.000	Equipment	5,756	18,058	35,900	112,900
01-52-551.000	Office Furniture	-	-	7,200	4,000
01-52-560.000	Police Community Relations	2,802	3,982	6,300	6,800
01-52-565.000	Meetings	1,449	1,809	3,050	5,150
01-52-566.000	Travel	4,498	7,183	42,000	63,100
01-52-588.000	Kennel Expense	264	589	6,000	6,000
01-52-610.000	Police Equipment	7,930	8,812	35,900	-
01-53-502.000	Medical Testing	1,929	1,341	2,200	2,200
01-53-506.000	Uniforms	9,664	10,279	11,725	13,375
01-53-514.000	Telephone	6,706	12,312	11,500	14,000
01-53-514.003	Fleet Monitoring - GPS Internet	2,720	2,720	2,750	2,750
01-53-516.000	Gas	1,518	1,501	4,500	4,500
01-53-525.000	Postage	521	214	1,000	1,000
01-53-526.000	Dues & Subscriptions	5,795	5,203	6,825	6,775
01-53-526.001	NPDES Permits	1,000	1,000	1,250	1,250
01-53-527.000	Printing	19	48	200	200
01-53-528.000	Publishing	267	-	1,200	1,000
01-53-529.000	Supplies	3,961	2,449	5,000	5,000
01-53-536.001	Computers and Technology	-	-	5,000	-
01-53-540.000	Signs	14,697	6,239	16,450	24,000

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
Operating Costs, continued
 Village of Channahon

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
01-53-540.001	Adopt A Spot Signs	-	-	200	200
01-53-542.000	Fuel	42,798	36,653	60,000	61,000
01-53-544.000	Street Lighting	51,273	105,427	90,000	90,000
01-53-546.000	Salt Purchases	-	119,553	-	-
01-53-550.000	Equipment	25,273	9,608	19,900	7,375
01-53-551.000	Office Furniture	27	-	250	500
01-53-552.000	Tools	1,297	3,428	4,500	3,500
01-53-561.000	Rentals	1,918	2,447	6,000	5,000
01-53-565.000	Meetings	225	783	1,000	500
01-53-566.000	Travel	-	2	2,000	1,000
01-53-586.000	Tree & Weed Control	180	3,435	17,000	17,100
01-53-586.003	Mosquito Abatement	8,006	8,006	12,000	15,000
01-53-602.000	Village Computer System	-	15,000	-	-
01-54-526.000	Dues & Subscriptions	375	400	400	400
01-54-529.000	Supplies	-	336	500	500
01-54-550.000	Equipment	-	-	500	3,250
01-54-566.000	Travel	418	-	2,500	4,000
01-56-502.000	Medical Testing	410	410	500	500
01-56-506.000	Uniforms	-	-	1,000	1,000
01-56-512.008	Bank Service Fees	3,875	29,472	39,400	56,900
01-56-514.000	Telephone	507	507	600	600
01-56-525.000	Postage	1,249	1,659	2,000	2,000
01-56-526.000	Dues & Subscriptions	679	1,395	2,000	2,500
01-56-527.000	Printing	438	1,023	1,000	1,500
01-56-528.000	Publishing	1,607	1,520	2,000	1,700
01-56-529.000	Supplies	2,665	2,595	3,000	3,000
01-56-551.000	Office Furniture	-	1,548	5,000	10,000
01-56-565.000	Meetings	95	806	1,500	1,500
01-56-566.000	Travel	1,756	1,643	3,000	3,000
01-56-567.000	Insurance - General Liability	125	-	200	-
01-57-506.000	Uniforms	3,661	1,739	5,500	12,800
01-57-514.000	Telephone	1,027	3,012	3,000	3,000
01-57-525.000	Postage	10	-	500	100
01-57-526.000	Dues & Subscriptions	65	215	900	900
01-57-527.000	Printing	25	128	1,000	1,000
01-57-529.000	Supplies	1,146	1,399	5,250	4,750

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
Operating Costs, continued
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
01-57-542.000	Fuel	1,085	1,072	3,900	3,500
01-57-550.000	Equipment	8,950	8,308	12,000	12,000
01-57-552.000	Tools	2,534	1,882	7,500	21,800
01-57-565.000	Meetings	2,014	3,792	14,000	17,800
01-57-566.000	Travel	241	542	2,250	3,100
01-57-573.001	Disaster Plan	-	-	500	750
Total Operating Costs		999,201	1,271,781	1,755,225	2,037,295

Professional Services
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
01-50-511.000	Legal Fees	111,374	95,723	120,000	100,000
	Legal Fees - Collective				
01-50-511.004	Bargaining	11,342	-	25,000	25,000
01-50-511.006	Reimbursed Legal Fees	26,550	28,365	40,000	30,000
01-50-512.000	Other Professional Fees	19,043	1,098	32,500	36,200
	Reimbursed Other Professional				
01-50-512.017	Fees	-	27,955	40,000	40,000
01-50-580.000	Ordinance Codification	4,785	2,550	7,000	7,000
	Economic Development -				
01-50-582.001	Professional Fees	10,000	10,000	10,000	10,000
01-50-622.007	Regional Collaboration	-	-	-	400,000
01-51-511.000	Legal Fees	536	206	5,000	2,500
01-51-512.000	Other Professional Fees	43,292	35,176	35,000	-
01-51-512.001	Planning	5,645	-	32,000	32,000
01-51-512.007	Outside Inspections	17,900	24,350	32,000	30,000
01-51-579.000	Zoning Ordinance	-	-	23,500	-
01-52-511.000	Legal Fees	30,533	40,932	50,000	50,000
	Legal Fees - Collective				
01-52-511.004	Bargaining	-	-	10,000	-
01-52-512.000	Other Professional Fees	10,178	19,808	43,900	44,450
01-53-510.000	Engineering Fees	12,615	8,859	73,000	55,000

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
Professional Services, continued
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
01-53-510.001	Reimbursed Engineering Fees	244,562	285,053	200,000	300,000
01-53-511.000	Legal Fees	2,085	-	-	-
	Legal Fees - Collective				
01-53-511.004	Bargaining	-	-	-	-
01-53-512.000	Other Professional Fees	-	3,000	3,000	3,000
01-54-511.000	Legal Fees	-	-	500	500
01-56-512.000	Other Professional Fees	710	4,410	6,000	6,000
	Total Professional Services	551,149	587,485	788,400	1,171,650

Repairs and Maintenance
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
01-50-535.000	Building Maintenance	77,319	114,520	61,100	69,100
01-50-536.000	Equipment Maintenance	3,247	-	2,000	2,000
01-50-537.000	Vehicle Maintenance	594	-	1,000	1,000
01-50-539.005	Landscape Maintenance	-	6,240	65,000	60,000
01-51-537.000	Vehicle Maintenance	195	1,958	2,000	2,500
01-52-535.000	Building Maintenance	-	1,597	8,500	54,000
01-52-536.000	Equipment Maintenance	6,974	2,781	28,200	22,100
01-52-537.000	Vehicle Maintenance	27,028	34,907	36,600	40,000
01-52-539.001	Range Maintenance	-	-	500	500
01-52-539.004	Range Facilities Maintenance	-	400	3,000	3,500
01-53-535.000	Building Maintenance	4,707	3,206	23,000	12,000
01-53-535.002	Demolition Expense	-	-	-	30,000
01-53-536.000	Equipment Maintenance	23,550	28,299	82,700	58,750
01-53-537.000	Vehicle Maintenance	35,386	43,397	65,300	47,750
01-53-538.000	Streets Maintenance	147,437	114,672	440,200	227,000
	Non Capital Infrastructure				
01-53-538.004	Improvements	-	-	130,000	50,000
	Storm Sewer System				
01-53-538.019	Maintenance	-	-	250,000	280,000

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
Repairs and Maintenance, continued
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
01-53-539.000	Restoration Maintenance	46,991	45,590	59,250	64,450
01-53-585.002	Bike Path Maintenance	-	157	18,000	18,000
01-53-586.004	Open Space Maintenance	-	-	25,000	20,000
01-57-536.000	Equipment Maintenance	682	202	2,550	9,000
01-57-537.000	Vehicle Maintenance	3,811	2,770	21,800	14,200
	<i>Total Repairs and Maintenance</i>	377,922	400,697	1,325,700	1,085,850

Miscellaneous
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
01-50-512.009	Transportation Fees	204	682	1,000	-
01-50-512.016	TIF #3 Establishment	-	(155)	-	-
01-50-571.000	Community Events Council	2,593	-	2,500	21,000
01-50-584.000	Trustee Contingency	3,022	2,004	3,600	3,600
01-50-584.050	Village President Contingency	3,444	6,227	6,250	6,250
01-50-597.000	Miscellaneous	3,709	1,728	5,000	5,000
	Bad Debt Expense - Lawn				
01-50-597.001	Mowing	-	322	2,000	1,000
	Bad Debt Expense - Liens,				
01-50-597.002	Other	-	-	1,000	500
01-50-598.000	Contingency	-	-	1,000	1,000
01-50-599.000	Transfers to Other Funds	50,850	46,618	1,430,000	45,000
01-50-599.002	Interfund Transfers	-	-	-	-
01-51-532.001	Tree Preservation	-	-	212,500	-
01-51-586.001	Weed Control	6,094	8,936	10,000	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	306	-	1,500	17,950
01-52-597.000	Miscellaneous	574	45	1,000	1,000

Village of Channahon
 Budgeted Expenses by Fund
 General Fund 01
Miscellaneous, continued
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
01-52-598.000	Contingency	473	607	5,000	5,000
	Transfer of Police Pension				
01-52-599.004	Withholding	1,066,670	1,142,051	1,300,000	1,745,000
01-53-532.000	Trees	12,835	11,475	20,000	20,000
01-53-532.001	Tree Preservation	-	-	-	212,500
01-53-563.002	Miscellaneous Testing	-	-	2,500	2,500
01-53-586.005	Rain Barrel Project	-	-	2,000	2,000
01-53-597.000	Miscellaneous	-	-	-	10,000
01-53-620.000	Street Equipment	-	-	-	8,500
01-56-597.000	Miscellaneous	27	-	1,000	1,000
	Total Miscellaneous	1,150,800	1,220,539	3,009,850	2,120,800
	Grand Total - General Fund Expenses	8,935,811	9,877,486	13,968,075	14,169,530

Village of Channahon
 Budget Detail
 Budgeted Revenues by Fund
General Capital Improvement Fund 11
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
11-50-303.012	State - Excise Tax	56,065	57,594	48,000	50,000
11-50-380.000	Interest Income	12,675	15,108	10,000	60,000
11-50-385.000	Miscellaneous	-	10	-	-
11-50-386.002	Interfund Transfer	-	-	1,300,000	-
11-50-390.000	Increase/(Decrease) in Market Value	(11,588)	522	5,000	12,000
11-50-391.000	Grants - Others	-	-	-	150,000
11-51-307.000	Dedicated State Sales Taxes	39,714	42,780	37,000	40,000
11-51-307.001	Dedicated Village Sales Taxes	39,701	42,771	37,000	40,000
11-51-308.000	Dedicated Village Fuel Taxes	8,675	9,145	7,500	-
11-52-328.003	Police Vehicle	20	80	-	-
11-52-328.004	Electronic Citation Fee	3,449	2,296	2,500	2,500
11-52-353.007	Wescom Fee	5,000	5,000	5,000	5,000
11-53-353.008	ITEP Grant Revenue	14,994	-	360,000	177,000
11-53-630.999	Other Financing Sources	60,448	-	-	-
11-53-387.000	Sale of Equipment	-	-	-	-
11-55-380.000	Interest Income	2,352	291	500	-
11-55-386.000	Transfers from Other Funds	-	1,126,561	1,500,000	1,745,000
	Total Revenues	231,504	1,302,160	3,312,500	2,281,500

Village of Channahon
 Budget Detail
 Budgeted Expenses by Fund
General Capital Improvement Fund 11
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
11-50-512.008	Bank Service Fees	1,777	1,288	1,500	1,500
11-50-602.000	Village Computer System	-	-	125,000	-
11-50-631.000	Capital Vehicles	-	-	40,000	40,000
11-50-632.000	Capital Projects	-	62,774	-	-
11-50-633.000	Land Acquisition	71,841	-	-	-
11-50-663.053	Town Center Construction	-	-	-	500,000
11-51-617.000	Development Vehicle	-	33,540	40,000	-
	Bike Path Access Parking Lot				
11-51-624.004	(Canal)	-	-	300,000	255,000
11-51-632.000	Capital Projects	-	-	100,000	55,000
11-52-610.000	Police Equipment	-	106,571	45,000	-
11-52-611.000	Police Vehicles	94,053	256,999	205,000	230,000
11-52-632.000	Capital Projects	-	91,465	-	600,000
11-53-510.000	Engineering Fees	17,908	271,776	1,975,000	123,000
11-53-630.000	Capital Equipment	60,448	141,227	117,000	42,500
11-53-631.000	Capital Vehicles	-	730,212	1,320,000	1,101,500
11-53-632.000	Capital Projects	-	-	-	300,000
	Bridge Street Multiuse Path				
11-53-632.002	ITEP #2	43,998	398,670	175,000	960,000
11-53-632.003	Bike Paths	5,550	-	-	785,000
11-53-633.001	Land Acquisition - Bridge Street	800	-	-	-
	Land Acquisition - PW Facility				
11-53-633.002	Expansion	-	-	1,500,000	-
11-57-631.000	Capital Vehicles	-	-	50,000	-
	Total Expenses	296,375	2,094,522	5,993,500	4,993,500

Village of Channahon

Special Revenue Funds

Summary of Budgeted Revenues/Expenses

Budget Year 2025 - 2026

Fund No.	Fund Description	Fiscal Year 2025 - 2026		Increase (Decrease) in Fund Balance
		Total Revenues	Total Expenses	
02	IMRF & Social Security	694,000	811,850	(117,850)
04	Audit	34,900	41,875	(6,975)
05	Insurance	365,500	460,200	(94,700)
16	Development Repayment	64,000	64,000	-
19	TIF Tryon Street	27,100	7,750	19,350
20	TIF I55 Interchange & Rt 6	67,100	7,750	59,350
22	Motor Fuel Tax	658,500	600,000	58,500
23	School Resources	-	1,000	(1,000)
24	Police Forfeiture	-	16,000	(16,000)
26	Motor Fuel Tax Bond	3,040,000	7,808,000	(4,768,000)

Village of Channahon
 Budget Detail
IMRF & Social Security
 Budgeted Revenues/Expenses - Special Revenue Funds
 Budget Year 2025 - 2026

Fund 02 - IMRF & Social Security					
Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
02-50-301.001	Property Taxes (IMRF)	433,767	370,372	280,000	300,000
02-50-301.003	Property Taxes (Social Security)	259,320	203,709	180,000	280,000
02-50-304.001	Property Taxes-TIF Surplus-IMRF	127,134	98,001	72,983	68,000
02-50-304.003	Property Taxes-TIF Surplus-SS	76,006	53,901	48,655	45,000
02-50-380.000	Interest Income	710	1,199	1,000	1,000
	Total Revenues	896,937	727,182	582,638	694,000
02-50-502.001	FICA	30,724	32,904	33,650	52,000
02-50-502.002	Medicare	7,185	7,695	7,870	12,200
02-50-503.000	IMRF	47,484	44,504	65,870	105,900
02-51-502.001	FICA	27,421	34,083	36,600	26,500
02-51-502.002	Medicare	6,413	7,971	7,580	6,100
02-51-503.000	IMRF	49,626	54,507	84,750	59,850
02-52-502.001	FICA	9,886	11,246	12,000	13,500
02-52-502.002	Medicare	40,725	44,008	43,730	46,000
02-52-503.000	IMRF	17,886	18,046	27,820	30,800
02-53-502.001	FICA	43,056	45,939	40,800	49,000
02-53-502.002	Medicare	10,069	10,744	9,550	11,500
02-53-503.000	IMRF	76,598	72,053	94,570	111,500
02-54-502.001	FICA	4	19	100	100
02-54-502.002	Medicare	2	4	100	100
02-56-502.001	FICA	15,560	18,100	19,800	20,700
02-56-502.002	Medicare	3,639	4,233	4,630	4,800
02-56-503.000	IMRF	28,167	28,970	45,900	47,000
02-57-502.001	FICA	2,239	2,509	2,450	2,500
02-57-502.002	Medicare	526	584	575	600
02-57-503.000	IMRF	4,031	3,963	5,660	5,800
02-70-502.001	FICA	27,242	29,826	30,300	29,100
02-70-502.002	Medicare	6,372	6,976	7,080	6,800
02-70-503.000	IMRF	49,071	47,754	70,145	66,200
02-71-502.001	FICA	24,570	26,638	27,700	28,300
02-71-502.002	Medicare	5,746	6,230	6,480	6,600
02-71-503.000	IMRF	44,398	42,513	64,210	64,400
02-72-502.001	FICA	902	923	1,035	1,200
02-72-502.002	Medicare	211	216	250	300
02-72-503.000	IMRF	1,623	1,500	2,400	2,500
	Total Expenses	581,377	604,658	753,605	811,850
	Increase/(Decrease) in Fund Balance	315,560	122,524	(170,967)	(117,850)

Village of Channahon

Budget Detail

Audit

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2025 - 2026

Fund 04 - Audit					
Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
04-50-301.000	Property Taxes (805)	28,286	32,410	28,000	28,000
04-50-304.000	Property Taxes (TIF Surplus)	8,289	8,575	7,306	6,800
04-50-380.000	Interest Income	44	68	-	100
	Total Revenues	36,618	41,053	35,306	34,900
04-50-520.000	Audit Services	36,567	34,650	43,350	41,875
	Total Expenses	36,567	34,650	43,350	41,875
	Increase/(Decrease) in Fund Balance	51	6,403	(8,044)	(6,975)

Village of Channahon

Budget Detail

Insurance

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2025 - 2026

Fund 05 - Insurance					
Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
05-50-301.000	Property Taxes (805)	235,750	435,192	315,000	290,000
05-50-304.000	Property Taxes (TIF Surplus)	69,101	115,151	80,289	75,000
	Property Damage				
05-50-324.002	Reimbursement	20,602	55,701	-	-
05-50-380.000	Interest Income	593	565	500	500
	Total Revenues	326,046	606,610	395,789	365,500
05-50-512.008	Bank Service Fees	339	123	600	200
05-50-567.000	Insurance - General Liability	93,797	225,067	136,920	255,000
05-50-567.001	Insurance - Worker's Comp	171,100	195,402	243,400	195,000
05-50-567.002	Insurance - Claims	-	-	5,000	5,000
05-50-567.003	Safety Grant Expense	15,501	-	-	-
	Bad Debt Expense - Liens,				
05-50-597.002	Other/Misc.	-	-	5,000	5,000
	Total Expenses	280,736	420,592	390,920	460,200
	Increase/(Decrease) in Fund Balance	45,310	186,018	4,869	(94,700)

Village of Channahon

Budget Detail

Development Repayment

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2025 - 2026

Fund 16 - Development Repayment					
Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
16-50-386.000	Transfer from Other Funds	177,848	146,173	200,000	64,000
	Total Revenues	177,848	146,173	200,000	64,000
	Speedway Development				
16-50-595.031	Repayment	177,848	146,173	200,000	64,000
	Total Expenses	177,848	146,173	200,000	64,000
	Increase/(Decrease) in Fund Balance	-	-	-	-

Village of Channahon

Budget Detail

TIF Tryon Street

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2025 - 2026

Fund 19 - TIF Tryon Street					
Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
19-50-301.000	Property Taxes	-	27,194	27,000	27,000
19-50-380.000	Interest Income	-	13	-	100
	Total Revenues	-	27,207	27,000	27,100
19-50-511.000	Legal Fees	799	310	1,000	500
19-50-512.000	Other Professional Fees	-	2,127	3,000	-
19-50-512.016	TIF #3 Establishment	1,756	-	-	-
19-50-520.000	Audit Services	-	-	2,000	1,000
19-50-526.000	Dues & Subscriptions	-	-	250	250
19-50-593.000	Real Estate Tax Distributions	-	5,439	15,000	6,000
19-50-700.004	TIF Capital Projects	-	-	-	-
	Total Expenses	2,555	7,876	21,250	7,750
	Increase/(Decrease) in Fund Balance	(2,555)	19,331	5,750	19,350

Village of Channahon

Budget Detail

TIF I55 Interchange & Rt 6

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2025 - 2026

Fund 20 - TIF I55 & Rt 6					
Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
20-50-301.000	Property Taxes	66,697	67,132	66,000	67,000
20-50-380.000	Interest Income	37	17	-	100
	Total Revenues	66,734	67,149	66,000	67,100
20-50-511.000	Legal Fees	75	113	500	500
20-50-512.000	Other Professional Fees	1,603	2,779	3,000	-
20-50-520.000	Audit Services	2,000	2,000	2,000	2,000
20-50-526.000	Dues & Subscriptions	325	325	250	250
20-50-593.000	Real Estate Tax Distributions	3,335	3,357	5,000	5,000
20-50-700.004	TIF Capital Projects	162,878	-	-	-
	Total Expenses	170,216	8,573	10,750	7,750
	Increase/(Decrease) in Fund Balance	(103,482)	58,576	55,250	59,350

Village of Channahon

Budget Detail

Motor Fuel Tax

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2025 - 2026

Fund 22 - Motor Fuel Tax					
Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
22-80-303.006	State Motor Fuel Tax	297,478	303,732	310,000	310,000
22-80-303.008	State Motor Fuel Tax - High Growth	31,427	48,185	30,000	40,000
22-80-303.014	State Motor Fuel Tax Renewal Fund	237,656	284,047	281,000	300,000
22-80-303.016	Rebuild Illinois Bonds	137,959	-	-	-
22-80-380.000	Interest Income	8,506	4,942	7,500	8,500
	Total Revenues	713,027	640,906	628,500	658,500
22-80-538.003	Streets Maintenance Road Programs	-	1,083,352	500,000	600,000
22-80-538.018	Rebuild Illinois - Streets Maintenance	-	827,754	-	-
	Total Expenses	-	1,911,106	500,000	600,000
	Increase/(Decrease) in Fund Balance	713,027	(1,270,200)	128,500	58,500

Village of Channahon

Budget Detail

School Resources

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2025 - 2026

Fund 23 - School Resources					
Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
23-85-380.000	Interest Income	17	16	-	-
	Total Revenues	17	16	-	-
23-85-529.000	Supplies	-	-	1,000	1,000
	Total Expenses	-	-	1,000	1,000
	Increase/(Decrease) in Fund Balance	17	16	(1,000)	(1,000)

Village of Channahon

Budget Detail

Police Forfeiture

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2025 - 2026

Fund 24 - Police Forfeiture					
Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
24-52-325.000	State Police Forfeiture Funds	1,625	4,228	-	-
24-52-380.000	Interest Income	30	30	-	-
	Total Revenues	1,655	4,258	-	-
24-52-506.000	Uniforms	-	-	-	11,000
24-52-550.000	Equipment	-	-	-	5,000
	Total Expenses	-	-	-	16,000
	Increase/(Decrease) in Fund Balance	1,655	4,258	-	(16,000)

Village of Channahon

Budget Detail

Motor Fuel Tax Bond

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2025 - 2026

Fund 26 - Motor Fuel Tax Bond					
Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
26-80-305.009	Village Fuel Tax	299,611	294,151	290,000	310,000
26-80-305.099	Village Diesel Fuel Tax	3,617,951	3,352,158	3,500,000	2,700,000
26-80-380.000	Interest Income	7,378	9,702	8,000	30,000
	Total Revenues	3,924,941	3,656,011	3,798,000	3,040,000
26-80-510.000	Engineering Fees	180,386	91,596	530,000	268,000
	Engineering Fees - Rt. 6 Road				
26-80-510.019	Widening	-	-	500,000	-
26-80-512.008	Bank Service Fees	6,332	7,564	7,000	8,000
	Streets Maintenance Road				
26-80-538.003	Program	994,125	240,852	1,400,000	2,645,000
	Far West Road Maintenance				
26-80-538.020	Projects	-	-	-	2,000,000
	Streets Maintenance -				
26-80-538.098	Township Agreement	6,440	-	7,000	-
26-80-546.000	Salt Purchases	-	-	24,350	168,000
26-80-585.000	Bike Path	-	-	164,000	165,000
26-80-599.000	Transfer to Other Funds	802,848	1,972,734	2,640,000	1,809,000
26-80-624.002	Shepley Road Bridge	-	-	165,500	-
	Bike Path Access Parking Lot				
26-80-624.004	(Canal)	-	46,674	700,000	745,000
	Total Expenses	1,990,131	2,359,421	6,137,850	7,808,000
	Increase/(Decrease) in Fund Balance	1,934,810	1,296,591	(2,339,850)	(4,768,000)

Village of Channahon

Capital Project Funds

Summary of Budgeted Revenues/Expenses

Budget Year 2025 - 2026

Fund No.	Fund Description	Fiscal Year 2025 - 2026		Increase (Decrease) in Fund Balance
		Total Revenues	Total Expenses	
15	Bluff Road & I55	608,000	432,780	175,220
17	Rt. 6 & Bradley Intersection Recaptures	-	-	-
25	TIF Aux Sable	12,100,000	12,005,400	94,600

Village of Channahon

Budget Detail

Capital Projects - Bluff Road & I55

Budgeted Revenues/Expenses - Debt Service Funds

Budget Year 2025 - 2026

Fund 15 - Capital Project - Bluff Road & I55

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
15-50-301.002	Shared Property Taxes	564,608	534,435	530,000	560,000
15-50-380.000	Interest Income	1,146	1,406	1,000	3,000
15-50-386.000	Transfers from Other Funds	50,850	45,924	45,000	45,000
	Total Revenues	616,604	581,765	576,000	608,000
15-50-599.000	Transfers to Other Funds	-	548,892	90,000	86,480
15-50-671.000	Bond Payments	248,000	252,000	260,000	268,000
15-50-672.000	Bond Interest	95,720	90,760	85,720	78,000
15-50-673.000	Bond Fiscal Agent Fees	238	238	300	300
	Total Expenses	343,958	891,890	436,020	432,780
	Increase/(Decrease) in Fund Balance	272,646	(310,125)	139,980	175,220

Village of Channahon

Budget Detail

Rt. 6 & Bradley Intersection Recaptures Capital Projects

Budgeted Revenues/Expenses - Capital Projects Funds

Budget Year 2025 - 2026

Fund 17 - Rt. 6 & Bradley Intersection Recaptures Capital Projects					
Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
17-50-375.000	Recapture	18,554	-	-	-
	Development Agreement				
17-50-375.011	Revenue	-	-	-	-
17-50-380.000	Interest Income	-	-	-	-
	Total Revenues	18,554	-	-	-
17-50-597.000	Miscellaneous	-	-	-	-
17-53-510.000	Engineering Fees	-	-	-	-
17-53-544.002	Traffic Signal	-	-	-	-
	Total Expenses	-	-	-	-
	Increase/(Decrease) in Fund Balance	18,554	-	-	-

Village of Channahon

Budget Detail

TIF Aux Sable

Budgeted Revenues/Expenses - Capital Projects Funds

Budget Year 2025 - 2026

Fund 25 - TIF Aux Sable					
Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
25-50-301.000	Property Taxes	10,574,241	10,501,023	10,500,000	12,000,000
25-50-380.000	Interest Income	15,672	42,959	30,000	100,000
	Increase/(Decrease) in Market				
25-50-390.000	Value	263,345	27,508	10,000	-
	Total Revenues	10,853,259	10,571,490	10,540,000	12,100,000
25-50-511.000	Legal Fees	49	113	5,000	1,000
25-50-512.000	Other Professional Fees	1,603	7,623	7,500	-
25-50-512.008	Bank Service Fees	2,531	1,579	3,000	2,000
25-50-520.000	Audit Services	2,000	2,000	2,000	2,000
25-50-526.000	Dues & Subscriptions	325	325	250	400
25-50-593.000	Real Estate Tax Distributions	10,506,274	10,445,193	7,700,000	10,000,000
	Redevelopment Agreement				
25-50-594.000	Payment	-	-	2,800,000	2,000,000
	Total Expenses	10,512,781	10,456,833	10,517,750	12,005,400
	Increase/(Decrease) in Fund Balance	340,477	114,657	22,250	94,600

Village of Channahon

Fiduciary & Custodial Funds

Summary of Budgeted Revenues/Expenses

Budget Year 2025 - 2026

Fund No.	Fund Description	Fiscal Year 2025 - 2026		Increase (Decrease) in Fund Balance
		Total Revenues	Total Expenses	
21	Police Pension Trust Fund - Fiduciary	2,854,900	967,000	1,887,900
29	WESCOM - Custodial Fund	341,150	334,150	7,000

Village of Channahon
 Budget Detail
Police Pension Trust Fund
 Budgeted Revenues/Expenses - Fiduciary Funds
 Budget Year 2025 - 2026

Fund 21 - Police Pension					
Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
21-52-301.050	Mobile Home Taxes	299	315	300	400
21-52-380.000	Interest Income	1,994	2,527	3,000	2,500
21-52-380.002	Dividends	163,721	100,604	80,000	100,000
21-52-380.003	Unrealized Gain/(Loss)	168,647	(547,165)	-	500,000
21-52-385.000	Miscellaneous	-	263,613	-	-
	Transfer from Officers				
21-52-388.000	Withholding	243,026	254,852	240,000	312,000
21-52-389.000	Transfer from Village	1,066,670	1,142,051	1,250,000	1,740,000
21-52-390.000	Increase in Market Value	(57,475)	1,841,920	-	200,000
	Total Revenues	1,586,883	3,058,716	1,573,300	2,854,900
21-52-504.000	Police Pension	619,493	673,602	761,100	786,000
21-52-504.001	Pension Refunds	30,147	-	1,000	-
21-52-504.003	Employer Contribution Refund	-	911	-	-
21-52-504.004	Duty Disability Pension	107,917	101,864	101,950	102,000
21-52-511.000	Legal Fees	10,060	4,094	10,000	10,000
21-52-512.000	Other Professional Fees	25,736	20,159	25,000	25,000
21-52-512.004	Police Pension Medical Exams	-	-	1,500	1,500
21-52-512.006	Broker Fees	17,419	13,020	20,000	20,000
21-52-512.008	Bank Service Fees	30	-	1,000	-
21-52-513.000	Professional Development	1,325	1,625	3,000	3,000
21-52-520.000	Audit Services	5,000	5,000	5,000	5,000
21-52-526.000	Dues & Subscriptions	795	795	1,000	1,000
21-52-529.000	Supplies	-	135	500	500
21-52-566.000	Travel	1,352	420	4,000	2,000
21-52-567.000	Insurance - General Liability	8,625	8,825	10,000	10,000
21-52-597.000	Miscellaneous	-	228	1,000	1,000
	Total Expenses	827,900	830,677	946,050	967,000
	Increase/(Decrease) in Fund Balance	758,984	2,228,039	627,250	1,887,900

Village of Channahon
 Budget Detail
WESCOM
 Budgeted Revenues/Expenses - Custodial Fund
 Budget Year 2025 - 2026

Fund 29 - Wescom					
Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
29-50-353.007	WESCOM Fee	335,918	329,493	331,500	333,650
29-50-380.000	Interest Income	6,642	9,982	5,000	7,500
	Total Revenues	342,560	339,474	336,500	341,150
29-50-597.000	Miscellaneous	60	-	-	-
29-50-671.000	Bond Payments	290,000	290,000	295,000	300,000
29-50-672.000	Bond Interest	45,918	39,493	36,593	33,650
29-50-673.000	Bond Fiscal Agent Fees	475	475	500	500
	Total Expenses	336,453	329,968	332,093	334,150
	Increase/(Decrease) in Fund Balance	6,107	9,507	4,407	7,000

Village of Channahon

Utility Fund

Summary of Budgeted Revenues/Expenses

Budget Year 2025 - 2026

Fund No.	Fund Description	Fiscal Year 2025 - 2026		Increase (Decrease) in Fund Balance
		Total Revenues	Total Expenses	
30	Utility Fund	6,499,995	6,488,980	11,015
31	Utility Capital Fund	5,629,480	15,383,160	(9,753,680)
		<u>12,129,475</u>	<u>21,872,140</u>	<u>(9,742,665)</u>

Village of Channahon
 Budget Summary - FUND 30
 Budgeted Revenues by Fund (Utility Fund)
Water Revenues
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
30-70-337.000	Franchise Gas	16,730	18,409	17,500	17,000
30-70-340.000	Lien Charges	-	150	100	-
30-70-364.001	Utility Administration Charge	147,203	149,525	148,000	150,000
30-70-365.000	Water Revenue	1,934,539	2,148,168	2,150,000	2,454,120
30-70-369.000	Water Meters	36,640	61,517	33,000	35,000
30-70-370.000	System Revenue	1,750	2,325	1,875	1,875
30-70-372.000	Construction Water	2,345	3,290	2,000	2,600
30-70-374.000	Water Purchases	8,658	20,396	10,000	10,000
30-70-379.000	Water Penalties	61,763	70,647	60,000	65,000
30-70-380.000	Interest Income	53,298	108,953	75,000	100,000
30-70-384.000	Well Permits	4,700	3,800	4,000	4,000
30-70-385.000	Miscellaneous	2,018	940	-	-
30-70-386.000	Transfers from Other Funds	-	695	-	-
30-70-390.000	Increase/(Decrease) in Market Value	(3,436)	174	500	2,000
Total Water Revenues		2,266,207	2,588,989	2,501,975	2,841,595

Sewer Revenues
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
30-71-364.002	Utility Administration Charge	85,493	87,315	85,000	90,000
30-71-366.000	Sewer Revenue	1,613,074	1,709,092	1,750,000	2,017,100
30-71-380.000	Interest Income	53,298	108,953	75,000	100,000
30-71-390.000	Increase/(Decrease) in Market Value	(3,436)	174	500	2,000
Total Sewer Revenues		1,748,429	1,905,534	1,910,500	2,209,100

Village of Channahon
 Budget Summary - FUND 30
 Budgeted Revenues by Fund (Utility Fund)
Refuse Revenues
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
30-72-340.000	Lien Charges	900	1,650	500	1,000
30-72-380.000	Interest Income	44,616	103,461	75,000	90,000
30-72-390.000	Increase/(Decrease) in Market Value	(3,436)	174	500	1,000
30-72-394.003	Refuse - Regular	950,973	995,174	1,075,000	1,050,000
30-72-394.006	Refuse - Senior & Disabled Veteran	195,437	210,848	240,000	230,000
30-72-395.000	Refuse Penalty	24,087	26,216	20,000	22,000
30-72-395.001	Refuse Administrative Fee	55,670	56,788	57,000	55,000
30-72-395.002	Refuse Shut Off Fee	330	275	300	300
	Total Refuse Revenues	1,268,577	1,394,585	1,468,300	1,449,300
	Grand Total - Utility Fund Revenues	5,283,213	5,889,108	5,880,775	6,499,995

Village of Channahon
 Budget Summary - FUND 30
 Budgeted Expenses by Fund (Utility Fund)
 Salaries
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
30-70-408.006	Accounting Clerk II	15,432	15,406	16,700	18,000
30-70-436.000	Assistant Public Works	20,373	22,390	24,000	25,000
30-70-437.001	Laborer - 1	5,500	5,989	6,500	-
30-70-437.002	Laborer - 2	5,397	4,603	5,600	-
30-70-437.003	Laborer - 3	5,107	5,356	5,800	-
30-70-437.004	Laborer - 4	6,133	6,532	6,750	-
30-70-437.005	Laborer - 5	5,042	5,026	5,600	-
30-70-437.006	Laborer - 6	5,062	5,562	6,100	-
30-70-437.007	Laborer - 7	30,717	32,755	33,600	35,000
30-70-437.008	Laborer - 8	20,144	28,485	30,500	30,750
30-70-437.009	Laborer - 9	27,740	29,587	31,500	34,000
30-70-437.010	Laborer - 10	26,712	28,488	30,500	29,000
30-70-437.011	Laborer - 11	4,966	5,342	5,800	-
30-70-438.001	Step Up Wages	-	312	500	500
30-70-438.003	Water License Stipend	400	783	1,200	1,200
30-70-440.000	Engineering Project Manager - Water	4,287	-	-	-
30-70-440.001	Engineering Technician	22,349	23,962	24,300	25,500
30-70-442.000	Public Works Superintendent	30,952	33,225	34,700	36,000
30-70-445.000	Foreman	23,274	25,660	19,800	20,700
30-70-445.001	Foreman	18,446	20,267	21,800	23,500
30-70-450.001	Public Works Director - Engineer	47,022	50,416	51,000	53,200
30-70-450.002	Assistant Public Works Director	10,161	35,700	36,100	38,000
30-70-451.000	Public Works Office Assistant	13,079	14,353	16,200	17,500
30-70-452.000	Water Treatment Operator	71,795	68,518	81,900	88,000
30-70-473.000	Pager Pay	7,851	8,050	9,000	9,000
30-70-475.000	Overtime	13,135	14,241	17,500	17,500
30-70-499.000	Compensated Absences	(4,439)	(1,173)	25,000	-
30-71-408.006	Accounting Clerk II	15,431	15,406	16,700	18,000
30-71-436.000	Assistant Public Works	19,750	21,731	24,000	25,000

Village of Channahon
 Budget Summary - FUND 30
 Budgeted Expenses by Fund (Utility Fund)
 Salaries, continued
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
30-71-437.007	Laborer - 7	30,714	32,753	33,600	35,000
30-71-437.008	Laborer - 8	20,145	28,488	30,500	30,750
30-71-437.009	Laborer - 9	27,738	29,585	31,500	34,000
30-71-437.010	Laborer - 10	26,711	28,486	30,500	29,000
30-71-438.001	Step Up Wages	64	104	500	500
30-71-438.004	Wastewater License Stipend	400	1,083	1,200	1,200
30-71-440.000	Engineering Project Manager - Sewer	4,121	-	-	-
30-71-440.001	Engineering Technician	21,666	23,257	24,300	25,500
30-71-442.000	Public Works Superintendent	31,927	34,232	34,700	36,000
30-71-445.000	Foreman	23,272	22,208	19,800	20,700
30-71-445.001	Foreman	18,445	20,266	21,800	23,500
30-71-450.001	Public Works Director - Engineer	55,448	48,933	51,000	53,200
30-71-450.002	Assistant Public Works Director	-	34,650	36,100	38,000
30-71-451.000	Public Works Office Assistant	12,675	13,931	16,200	17,500
30-71-453.000	Waste Water Operator	73,266	72,393	76,800	75,000
30-71-472.000	Stipend	117	-	-	-
30-71-473.000	Pager Pay	6,874	7,868	8,000	9,000
30-71-475.000	Overtime	13,307	16,508	17,500	17,500
30-71-499.000	Compensated Absences	(4,439)	(1,173)	10,000	-
30-72-408.006	Accounting Clerk II	15,052	15,633	16,700	18,000
Total Salaries		849,320	956,179	1,049,350	1,009,700

Related Payroll Costs
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
30-70-501.001	Hospitalization Coverage	18,275	23,728	26,000	25,000
30-70-501.002	Dental Coverage	757	841	1,300	1,000

Village of Channahon
 Budget Summary - FUND 30
 Budgeted Expenses by Fund (Utility Fund)
 Related Payroll Costs, continued
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
30-70-501.003	Life Insurance Coverage	915	694	1,000	800
30-70-501.004	Vision Care	335	337	300	400
30-70-501.011	Hospitalization - Union	95,242	125,947	123,950	133,600
	Water-IMRF Net Pension				
30-70-503.100	Expense	(10,421)	(122,506)	(30,000)	(50,000)
30-70-504.100	OPEB Liability Expense	326	(340)	(5,000)	(5,000)
30-70-505.000	Unemployment Insurance	1,037	859	1,200	1,000
30-70-513.000	Professional Development	1,566	2,382	7,550	10,160
30-71-501.001	Hospitalization Coverage	17,840	23,608	25,000	25,000
30-71-501.002	Dental Coverage	758	840	1,300	1,000
30-71-501.003	Life Insurance Coverage	812	623	1,000	800
30-71-501.004	Vision Care	242	264	300	400
30-71-501.011	Hospitalization - Union	83,011	101,416	106,900	106,750
30-71-505.000	Unemployment Insurance	971	764	1,200	1,000
30-71-513.000	Professional Development	1,810	2,697	10,000	9,960
30-72-501.003	Life Insurance Coverage	39	27	100	100
30-72-501.011	Hospitalization - Union	6,514	10,948	12,000	13,200
30-72-505.000	Unemployment Insurance	45	31	100	100
	Total Related Payroll Costs	201,043	148,591	256,900	275,270

Water and Sewer Operating Related Costs
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
30-70-517.000	Water (Joliet)	234,487	139,194	200,000	250,000
30-70-553.000	Water Meter Parts	7,202	7,645	28,000	29,000
30-70-553.001	Water Meters Contra	23,712	16,014	45,000	60,000
30-70-554.000	Lab Equipment	2,953	1,402	7,000	13,950
30-70-561.000	Rentals	-	-	500	500
30-70-562.000	Chemicals	23,715	33,572	43,000	43,000
30-70-563.000	Water Testing	6,156	12,295	12,900	16,400

Village of Channahon
 Budget Summary - FUND 30
 Budgeted Expenses by Fund (Utility Fund)
Water and Sewer Operating Related Costs, continued
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
30-70-563.001	Well Inspections	3,080	2,715	3,500	3,500
30-71-518.000	Sewer (Joliet)	236,052	251,387	265,000	312,000
30-71-526.001	NPDES Permits	17,500	17,500	17,500	25,500
30-71-545.000	Sludge Removal	21,417	24,818	48,400	53,400
30-71-554.000	Lab Equipment	7,438	9,082	17,000	18,000
30-71-561.000	Rentals	-	-	500	500
30-71-562.000	Chemicals	41,640	24,360	63,800	58,800
30-71-563.002	Miscellaneous Testing	-	1,864	2,500	2,500
Total Water and Sewer Operating Related Costs		359,951	378,994	481,600	887,050

General Operating Costs
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
30-70-506.000	Uniforms	2,073	1,611	3,475	4,275
30-70-514.000	Telephone	3,869	6,686	7,000	7,500
30-70-515.000	Electric	84,752	137,949	140,000	150,000
30-70-516.000	Gas	7,564	5,528	10,000	6,000
30-70-525.000	Postage	8,704	9,269	11,100	13,750
30-70-526.000	Dues & Subscriptions	785	2,010	2,225	2,225
30-70-527.000	Printing	2,252	1,198	3,150	3,150
30-70-528.000	Publishing	182	523	1,450	1,450
30-70-529.000	Supplies	3,660	2,505	4,600	4,100
30-70-542.000	Fuel	8,090	8,841	9,500	11,125
30-70-550.000	Equipment	2,021	10,910	26,000	14,000
30-70-551.000	Office Furniture	-	-	500	500
30-70-552.000	Tools	1,319	4,428	7,400	9,900
30-70-565.000	Meetings	-	-	500	250
30-70-566.000	Travel	-	-	3,000	1,000
30-70-586.002	Lien Charges	-	83	500	500

Village of Channahon
 Budget Summary - FUND 30
 Budgeted Expenses by Fund (Utility Fund)
 General Operating Costs, continued
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
30-71-506.000	Uniforms	3,044	2,257	3,800	4,225
30-71-514.000	Telephone	3,705	13,828	12,500	15,500
30-71-515.000	Electric	47,003	81,432	75,000	78,000
30-71-516.000	Gas	20,981	14,763	13,500	12,000
30-71-525.000	Postage	7,249	8,100	10,000	13,150
30-71-526.000	Dues & Subscriptions	8,358	5,996	11,325	11,325
30-71-527.000	Printing	2,252	1,198	2,425	2,325
30-71-528.000	Publishing	182	-	1,250	900
30-71-529.000	Supplies	5,071	3,030	3,950	3,950
30-71-542.000	Fuel	8,090	8,841	9,500	11,125
30-71-550.000	Equipment	7,031	1,097	10,450	11,000
30-71-551.000	Office Furniture	-	-	1,700	500
30-71-552.000	Tools	1,601	1,218	2,200	2,200
30-71-565.000	Meetings	-	-	-	250
30-71-566.000	Travel	-	-	3,000	1,000
30-71-586.002	Lien Charges	-	-	500	500
30-72-525.000	Postage	9,589	10,795	13,000	14,000
30-72-526.000	Dues & Subscriptions	188	210	250	250
30-72-527.000	Printing	2,232	1,150	2,000	1,500
30-72-586.002	Lien Charges	248	613	1,000	1,000
Total General Operating Costs		252,093	346,068	407,750	414,425

Professional Services
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
30-70-502.000	Medical Testing	690	183	500	500
30-70-510.000	Engineering Fees	11,229	28,247	9,500	35,000
30-70-511.000	Legal Fees	146	506	1,000	1,000
30-70-512.000	Other Professional Fees	(345)	2,500	4,000	4,000
30-71-502.000	Medical Testing	485	564	500	500

Village of Channahon
 Budget Summary - FUND 30
 Budgeted Expenses by Fund (Utility Fund)
 Professional Services, continued
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
30-71-510.000	Engineering Fees	18,000	10,285	-	23,300
30-71-511.000	Legal Fees	2,361	1,425	2,500	2,000
30-71-511.006	Reimbursed Legal Fees	-	-	1,000	-
30-72-524.000	Refuse Contract	1,143,011	1,201,335	1,360,000	1,300,000
30-73-510.000	Engineering Fees	129,748	117,106	210,000	165,500
30-73-511.000	Legal Fees	17,812	21,041	50,000	30,000
30-73-512.000	Other Professional Fees	-	21,446	25,000	-
30-73-517.002	Water Commission Formation	110,000	110,000	119,000	120,000
30-73-517.003	Water Commission Admin, O&M, & Debt	-	-	200,000	504,000
Total Professional Services		1,433,138	1,514,638	1,983,000	2,185,800

Repairs and Maintenance
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
30-70-535.000	Building Maintenance	4,754	4,765	16,000	16,000
30-70-535.002	Demolition Expense	-	-	-	10,000
30-70-536.000	Equipment Maintenance	17,095	31,324	83,100	182,850
30-70-536.001	Computers and Technology	8,601	7,939	10,450	8,050
30-70-537.000	Vehicle Maintenance	4,618	435	12,250	11,560
30-70-539.000	Restoration Maintenance	-	1,768	1,500	1,500
30-70-541.000	Facility Maintenance	20,709	68,942	84,600	158,700
30-71-535.000	Building Maintenance	11,241	40,090	91,100	70,000
30-71-536.000	Equipment Maintenance	76,916	103,669	178,050	140,300
30-71-536.001	Computers and Technology	8,601	8,017	10,450	8,050
30-71-537.000	Vehicle Maintenance	939	1,063	11,000	10,325
30-71-539.000	Restoration Maintenance	-	-	1,500	1,500
30-71-541.000	Facility Maintenance	29,970	22,674	208,400	1,078,400
Total Repairs and Maintenance		183,444	290,686	708,400	1,697,235

Village of Channahon
 Budget Summary - FUND 30
 Budgeted Expenses by Fund (Utility Fund)
Debt Related Expenses
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
30-70-672.000	Bond Interest	3,172	1,898	650	-
30-71-672.000	Bond Interest	9,028	5,402	1,776	-
30-71-673.000	Bond Fiscal Agent Fees	475	-	1,000	-
Total Debt Related Expenses		12,675	7,300	3,426	-

Miscellaneous
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
30-70-512.008	Bank Service Fees	5,270	4,626	5,500	5,000
30-70-519.000	J.U.L.I.E. Locates	2,166	1,786	3,000	2,000
30-70-569.000	Equipment Lease	914	914	1,000	1,000
30-70-597.000	Miscellaneous	369	54,318	1,000	500
30-70-597.002	Bad Debt Expense - Liens, Other/Misc.	-	183	500	500
30-70-599.002	Interfund Transfers	130,572	214,988	149,600	-
30-70-600.000	Accrued Interest Expense	(3,401)	(3,424)	5,000	-
30-70-602.000	Village Computer System	-	7,500	-	-
30-70-602.002	SCADA & Software	-	-	37,500	-
30-71-512.008	Bank Service Fees	5,270	4,626	5,500	5,000
30-71-519.000	J.U.L.I.E. Locates	2,228	1,786	3,000	2,000
30-71-569.000	Equipment Lease	914	914	1,000	1,000
30-71-597.000	Miscellaneous	-	954	1,000	500
30-71-602.000	Village Computer System	-	3,400	-	-
30-71-602.002	SCADA & Software	-	-	37,500	-
30-72-512.008	Bank Service Fees	352	365	500	500
30-72-569.000	Equipment Lease	914	914	1,000	1,000
30-72-597.000	Miscellaneous	-	-	-	500
Total Miscellaneous		145,567	293,849	252,600	19,500
Grand Total - Utilities Fund Expenses		3,437,231	3,936,304	5,143,026	6,488,980

Village of Channahon
 Budget Summary - FUND 31
 Budgeted Revenues (Utility Capital Fund)
Revenues
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
31-70-367.000	Water Tap On Fees	410,781	502,955	260,150	260,000
31-70-375.006	Recapture - Town Center	2,250	12,750	-	-
31-70-375.010	Recapture Revenue	16,155	-	-	-
31-70-380.000	Interest Income	-	-	-	-
31-70-381.002	IEPA Loan Proceeds - Water	-	-	5,000,000	5,000,000
31-70-386.000	Transfers from Other Funds	-	548,892	90,000	86,480
31-70-386.002	Interfund Transfers	130,572	214,988	149,600	-
31-70-387.001	Sale of Asset	685	-	-	-
31-70-390.001	Contributed Capital	-	138,027	-	-
31-70-391.000	Grants - Other	-	500,000	500,000	-
31-71-368.000	Sewer Tap On Fees	273,602	389,242	253,100	260,000
31-71-375.000	Recaptures	19,895	20,953	19,000	18,000
31-71-375.006	Recapture - Town Center	2,250	12,750	5,000	5,000
Total Utilities Capital Fund Revenues		856,190	2,340,557	6,276,850	5,629,480

Water Related Expenses
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
31-70-510.000	Engineering Fees	7,561	25,662	1,607,500	-
31-70-512.015	Recapture/IGA Payments	18,479	-	-	-
31-70-553.001	Water Meters Contra	-	76,083	-	-
31-70-596.000	Depreciation	826,494	846,776	-	-
31-70-597.000	Miscellaneous	362,704	-	-	-
31-70-630.000	Capital Equipment	-	-	67,000	-
31-70-631.000	Capital Vehicles	-	-	70,000	67,500
31-70-632.000	Capital Projects	57,810	-	660,000	270,000

Village of Channahon
 Budget Summary - FUND 31
 Budgeted Expenses (Utility Capital Fund)
 Water Related Expenses, continued
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
31-70-633.000	Land Acquisition	-	1,000	-	-
31-70-633.002	Land Acquisition - PW Facility Expansion	-	-	750,000	-
31-70-651.012	IEPA Water Tower Principal	65,792	65,792	65,793	65,800
31-70-651.013	IEPA Water Tower Principal Contra	(65,792)	(65,792)	(65,793)	(65,800)
31-70-663.106	Well Tower #4 Construction	-	-	650,000	400,000
31-70-663.116	Well #7 Construction	18,375	-	3,425,000	3,952,500
31-70-671.000	Bond Payments	127,400	127,400	127,400	67,000
31-70-671.001	Bond Payments Contra Account	(127,400)	(127,400)	(127,400)	(67,000)
31-70-671.060	Amortization of Bond Premium	(10,260)	(10,259)	7,900	10,000
31-70-672.000	Bond Interest	23,930	22,690	21,430	19,500
31-70-673.000	Bond Fiscal Agent Fees	238	455	500	300
Total Water Related Expenses		1,305,329	962,408	7,259,330	4,719,800

Sewer Related Expenses
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
31-71-510.000	Engineering Fees	-	-	387,500	-
31-71-596.000	Depreciation	971,336	988,340	-	-
31-71-597.000	Miscellaneous	(362,706)	-	-	-
31-71-630.000	Capital Equipment	-	-	67,000	-
31-71-631.000	Capital Vehicles	-	-	70,000	67,500
31-71-632.000	Capital Projects	204,825	94,971	-	150,000
31-71-633.002	Land Acquisition - PW Facility Expansion	-	-	750,000	-

Village of Channahon
 Budget Summary - FUND 31
 Budgeted Expenses (Utility Capital Fund)
Sewer Related Expenses, continued
 Transfers to Other Funds

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
31-71-651.014	IEPA Plant Expansion Principal	-	-	424,905	431,900
31-71-651.016	IEPA Plant Expansion Interest	142,809	136,037	129,153	122,160
31-71-663.086	Far West WWTP Engineering	1,114	66,645	300,000	-
31-71-663.088	Far West WWTP Construction	-	-	1,000,000	2,120,000
31-71-671.000	Bond Payments	362,600	362,600	177,600	-
31-71-671.001	Bond Payments Contra	(362,600)	(362,600)	(177,600)	-
31-71-673.000	Bond Fiscal Agent Fees	-	218	500	300
Total Sewer Related Expenses		957,377	1,286,210	3,129,058	2,891,860

Water Commission Related Expenses
 Budget Year 2025 - 2026

Account No.	Account Description	Fiscal Year 2023 Actual	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Adopted Budget
31-73-510.000	Engineering Fees	13,948	30,927	10,000	870,000
31-73-512.000	Other Professional Fees	1,200	-	-	-
31-73-632.000	Capital Projects	-	-	-	6,901,500
31-73-633.000	Land Acquisition	-	-	200,000	-
Total Sewer Related Expenses		15,148	30,927	210,000	7,771,500
Utility Capital Fund Expenses		2,277,854	2,279,545	10,598,388	15,383,160