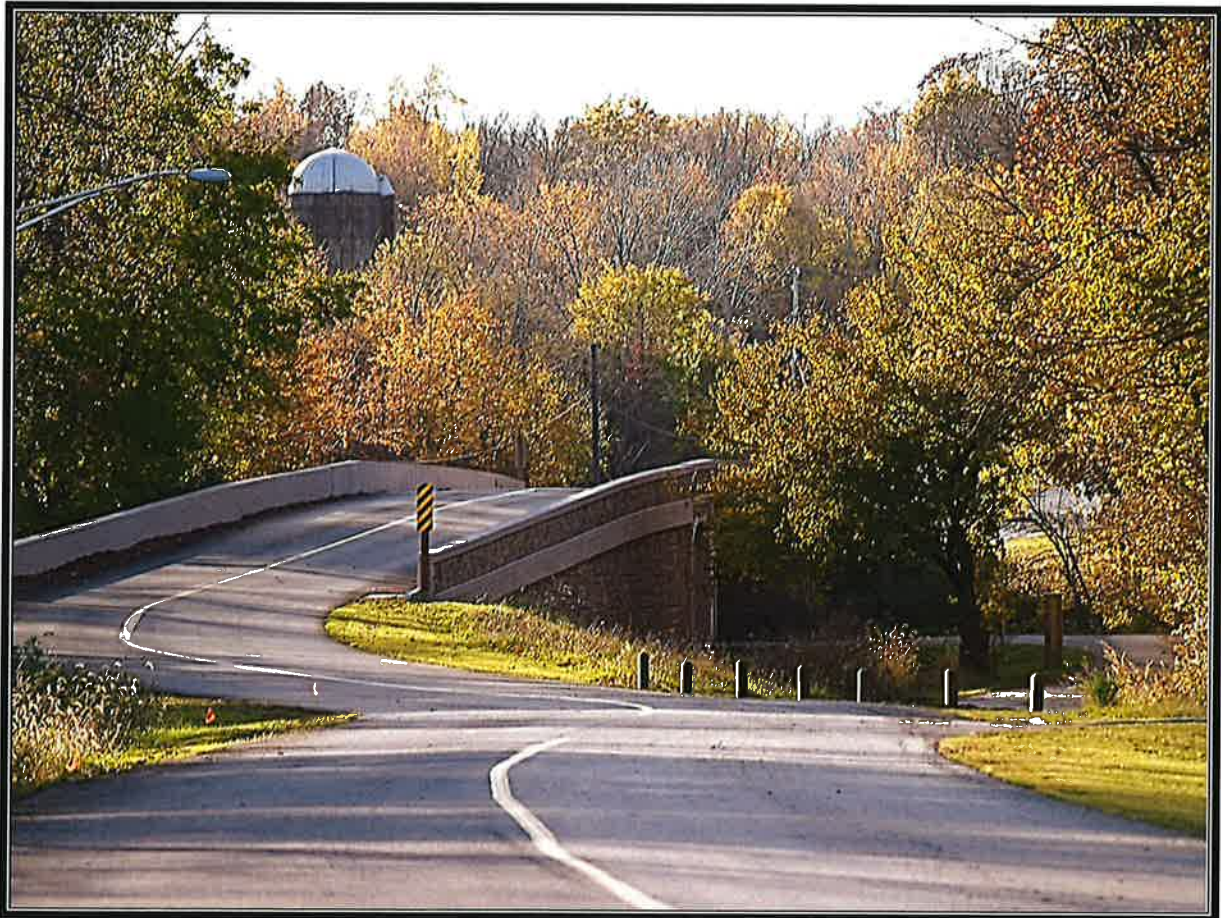


***Village of Channahon, Illinois  
Annual Operating Budget  
For the Fiscal Year Ended  
April 30, 2020***



**Village of Channahon, Illinois**  
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**Fiscal Year Ended April 30, 2020**

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## Annual Budget Transmittal Letter Fiscal Year Ended April 30, 2020

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April 1, 2019

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, 2020 for your review and consideration. The proposed budget represents the Village's financial plan for the time period May 1, 2019 through April 30, 2020. The following items along with others are included in the proposed budget: continuation of the Bridge Street multi-use path and the widening of Dove Drive road projects, replacement of various Village vehicles including two marked squads and a dump truck equipped for snow removal, and various utility capital projects including the expansion of an existing waste water treatment plant. The proposed budget includes increases for union and non-union employee salaries as well as five staff positions which are currently not filled (two sworn police officers, engineering technician, public works foreman and laborer) and a part-time position in the community development department.

The Village has seen incredible growth in the way of new construction of residential homes, industrial buildings and reinvestment of businesses within the community. Over 100 new homes were constructed in calendar year 2018 and several new businesses have opened in the community. The progress experienced in the Village is a direct reflection of the rebounding economy and the Board's dedication to thoughtful growth of the community. These attributes, partnered with the Board's sound financial decisions, is indicative of the Village's success over the past fiscal years. The Village's progress is also a result of the Board and staff's diligence in monitoring and scrutinizing all revenues, expenses and proposed projects each year. The Village has also seen increased property values for the past three years, a trend that is anticipated to continue in the upcoming fiscal year.

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 2020 annual budget. The Budget Message also provides an overview of the major revenues and expenditures included within the budget document.

### INTRODUCTION

The Village of Channahon, Illinois was incorporated in 1961 and is located in the northeastern portion of the state. The name Channahon means "Meeting of the Waters" in the language of the areas original Potawatomi inhabitants. Channahon is located by the I&M Canal at the intersection of three rivers (DuPage, DesPlaines and Kankakee). According to the most recent Census data, the Village has 16.417 square miles of which 14.99 square miles is land and 1.427 square miles is water. The most recent population from the 2010 census is 12,560. The Village's population is estimated to exceed 14,000 by the 2020 census if the pace of the growth continues.

The Village utilizes the Village President-Trustee form of government and is directed by the Village President and a six-member Board of Trustees. The Village President, Board of Trustees and the Village Clerk are all elected at

large. The Board of Trustees constitutes the primary policy making body of the Village. The Board determines Village policy, approves the annual budget, levies taxes, authorizes the payment of bills, approves bids and contracts involving Village business and adopts Village ordinances. An appointed Village Administrator is directly responsible to the Board of Trustees for the proper administration of all day-to-day affairs of the Village. The Village Administrator is vested with the enforcement of all Village policies, procedures and ordinances and has the authority to direct all employees.

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

## **YEAR IN REVIEW**

The Village anticipates seeing a continued positive economic outlook for the upcoming fiscal year. The Village continues to make sound financial decisions that has resulted in the maintenance of positive fund balances and ample reserves. The Village's financial stability has returned to a level more comparable to the level it experienced prior to the recession. This can be attributed to sound financial decisions made by the Village President and Board of Trustees during a time when the United States economy and the State of Illinois government was faced with turmoil and uncertainty.

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. The Village has also pursued diversification of the property tax base by approving non-residential development in an effort to stabilize the tax rate for the residents. Services provided to residents have been consistent, safety of the community has not been compromised and Channahon continues to be a community in which people want to live.

The Village has received various accolades in 2018 including:

- The 56<sup>th</sup> safest city in America;
- The 2<sup>nd</sup> safest city in Illinois;
- The 13<sup>th</sup> best place to raise a family in Illinois; and
- The 2<sup>nd</sup> healthiest housing market in Illinois.

The Village departments are pleased to report significant accomplishments in the past year:

- For the time period January 2018 through December 2018, the Village issued a total of 689 building permits with a total construction value of over \$56 million;
- In calendar year 2018, four new non-residential buildings began construction which will result in over 700,000 square feet of industrial and commercial space;
- The Police Department completed over 1,600 hours of training, responded to over 8,100 calls for service and logged over 212,000 miles patrolled;
- Completion of more than \$473,000 of roadway maintenance and reconstruction. In addition, the Public Works department completed projects related to the turn lanes and signalization at I-55 and Bluff Road and the design for signalizing at the intersection of the I-55 East Frontage Road and US 6;
- Removal of 205 dead or dying trees from parkways as part of the Ash tree replacement program;
- Completion of the design and bidding of a project to double the capacity of the Village's existing waste water treatment plant; and
- The Finance Department submitted the Comprehensive Annual Finance Report for the year ending April 30, 2018 and was awarded the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the fourteenth year in a row.

## **ECONOMIC OUTLOOK FOR FISCAL YEAR 2019-2020**

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

The Village of Channahon is, has been and will continue to experience growth. The proposed budget accounts for that continued growth and also remains conservative in nature. The proposed budget for fiscal year 2020 estimates an increase in general fund reserves of more than \$200,000. This positive financial growth is a result of sound fiscal management, the Village's conservative approach to budgeting and thoughtful consideration related to all decisions made by the Village Board.

## **CONCLUSION**

The implementation of the proposed budget will result in the delivery of services to the residents maintained at or above the current level. The proposed budget is intended to serve as a guide for maintaining and improving efficient and effective municipal services while accomplishing the Village's financial objectives. A fiscally responsible budget year for 2019-2020 can be achieved through the combined effort of monitoring expenses and maximizing collection of revenues.

I would like to extend my gratitude to Mayor Moorman Schumacher for the opportunity to prepare the budget for the fiscal year ending April 30, 2020. I would also like to extend my appreciation to the Mayor and Village Trustees for their support, diligence and participation related to the important roles they play within each department. Village staff has worked together as a team to create the proposed budget document with the goal of moving Channahon successfully into the future. A team of fiscally responsible elected officials and staff are a combination with which the Village of Channahon will continue to succeed, see growth and be prepared for the future.

Respectfully Submitted,



Heather Wagonblott  
Village of Channahon, Illinois  
Finance Director

**Village of Channahon, Illinois  
Annual Budget Message  
Fiscal Year Ended April 30, 2020**

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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 maintain a spending level less than or equal to current year resources. The current budget year projections for revenues were made on the assumption that fiscal year 2020 will continue to experience growth related to residential and commercial building. The Village is also anticipating growth in the Equalized Assessed Valuation (determined by the County) which would increase the property tax revenue received. There are no indications at the time this document was prepared that the economy would encounter massive losses or significant declines.

Over the past few budget years, the Village has been very conservative, properly set the property tax levy rate, maintained nonunion salary levels, increased various miscellaneous revenue sources, and has seen a significant increase in residential and commercial building. The proposed budget is a balanced budget, demonstrating growth and success of the Village. The proposed budget estimates an increase in reserves for fiscal year 2020. The Village continues to meet annual debt obligations, add to the current staffing level, 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.

At the beginning of the budget process, the Village Administrator and Finance Director requested that each department prepare budget estimates of the expenditures necessary to continue current service levels and account for the Village's growth. Each department identified major capital projects anticipated for the upcoming budget year. The Finance Director reviewed each department's estimates and budget requests to ensure reasonableness. The budget information from each department was combined into one document to represent the Village as a whole. This budget document was reviewed by Village staff along with the Village Administrator and Finance Director for any erroneous revenue exclusions and/or any potential reductions to expenses. After the final budget revisions were made, the first draft of the budget was presented to the Mayor and Village Board for discussion at the annual budget workshop.

The annual budget serves as the financial policy document, operations guide and communication device for staff to assist in maintaining fiscal responsibility. Pursuant to State law, the proposed budget document was made conveniently available for public inspection before March 7, 2019. In addition, the required public notice was published in the *Morris Daily Herald* on March 8, 2019 informing the general public of the budget public hearing scheduled for Monday, March 18, 2019 at 6:15pm.

**Village of Channahon, Illinois  
Annual Budget Message, continued  
Fiscal Year Ended April 30, 2020**

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**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 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 the Finance Department and in the event of a major loss of revenue, various expenses would be ceased if necessary and budget adjustments would be presented to the Village Board.

**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 and conservative spending.

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

**FINANCIAL STRUCTURE**

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

Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. 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 any internal service funds. Fiduciary funds account for assets held by the Village in a trustee capacity or as an agent on behalf of others. The Village's financial statements include a pension trust fund established for the qualified Article 3 members of the police department.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets are adopted on the modified accrual basis of accounting for governmental funds which is the same basis that is used for the Village's audited financial statements. The enterprise and fiduciary funds budget on the accrual basis of accounting except for the receipt of long-term debt proceeds, capital outlays and debt service principal payments that

**Village of Channahon, Illinois  
Annual Budget Message, continued  
Fiscal Year Ended April 30, 2020**

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**FINANCIAL STRUCTURE, continued**

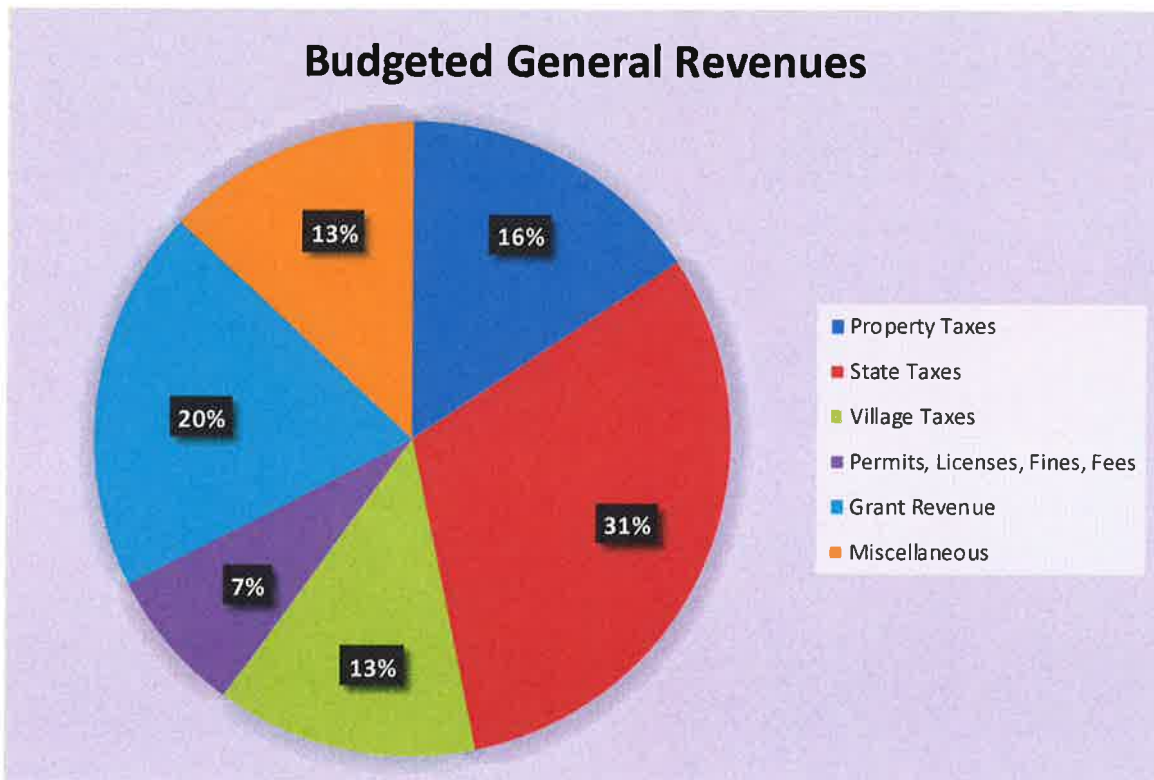
are included in the operation budgets. The Village's audited financial statements use the GAAP basis of accounting, which includes allocations for depreciation and amortization expenses. The Village considers a budget balanced when the sum of estimated revenues and projected fund balances exceed or equal the budgeted expenditures.

The Village has policies in place that attempt to maintain operating reserves between 40 – 50% of the operating expenditures based on the prior twelve month period.

**GENERAL FUND**

The Village's General Fund is comprised of three separate funds; Fund 01 (General), Fund 11 (Capital Projects), and Fund 14 (Rebate). The General Fund has budgeted approximately \$11.1 million in revenues and \$11.3 million in expenses. The variance between the revenues and expenses is due to the annual debt payment for one of the outstanding General Obligation bonds paid out from the designated reserves of Fund 14. The reserves in Fund 14 exceed the remaining bond obligation and is therefore anticipated to utilize reserves each year until the bond obligation is paid in full.

The chart below displays the revenues in the General Fund and shows that it is largely comprised of State taxes (31%), Village taxes (13%), property taxes (16%), and grant revenue (20%). The remaining 20% of the General Fund revenue is comprised of permits, licenses, fines, fees, and other miscellaneous revenues.

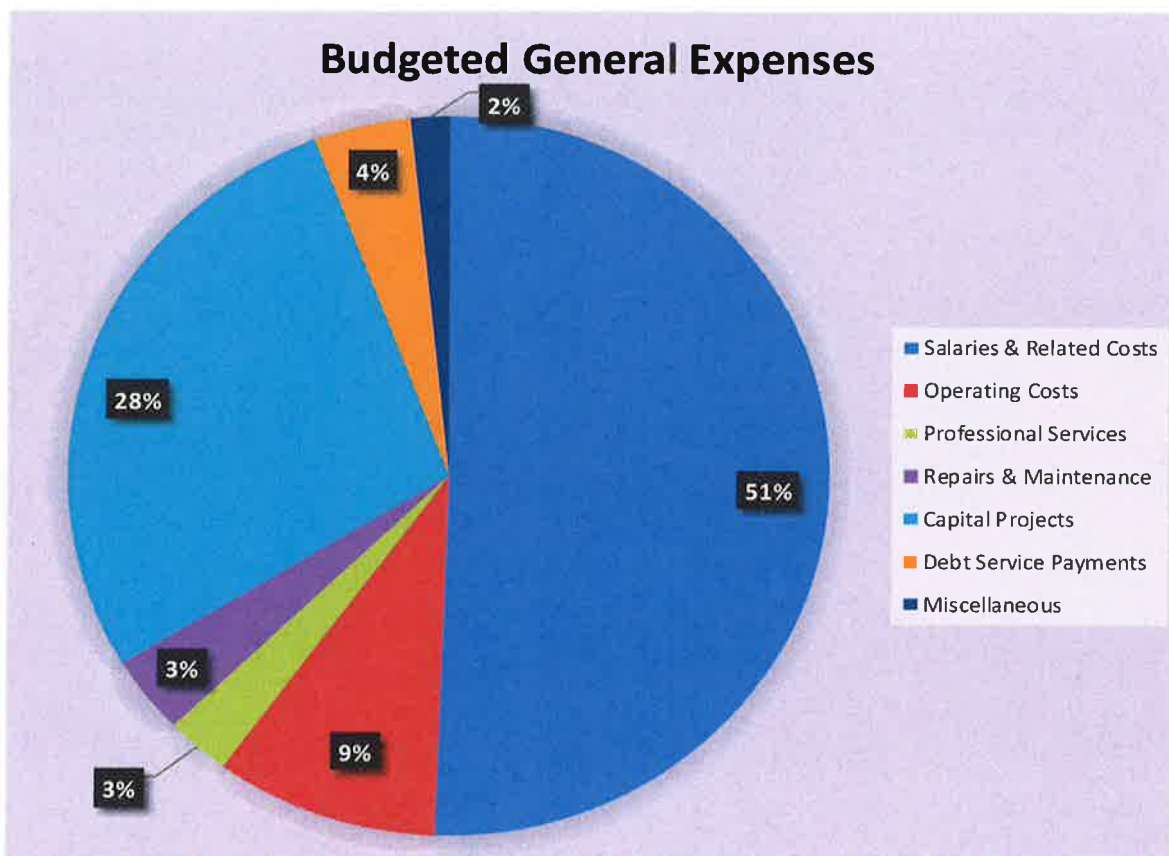


Village of Channahon, Illinois  
Annual Budget Message, continued  
Fiscal Year Ended April 30, 2020

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**GENERAL FUND, continued**

Salaries and related payroll expenses make up 51% of the total expenses in the General Fund. Current year capital projects and operating costs make up 28% and 9%, respectively. The remaining 12% of the General Fund budgeted expenses relates to professional services, repairs and maintenance, debt service and other miscellaneous expenses relevant to Village departments. When compared to the prior year's budget, an additional \$2.5 million are budgeted from General Fund expenses. This increase can be attributed in part to the major capital projects budgeted in fiscal year 2020 (the Dove Drive widening and the Bridge Street multi-use path projects). In addition, the increase can be attributed to additional training which is required by unfunded mandates set by State lawmakers, annual payroll increases based on current union agreements, and significantly higher maintenance costs particularly in building as a result of the age and deterioration of the mechanics and such in the building.

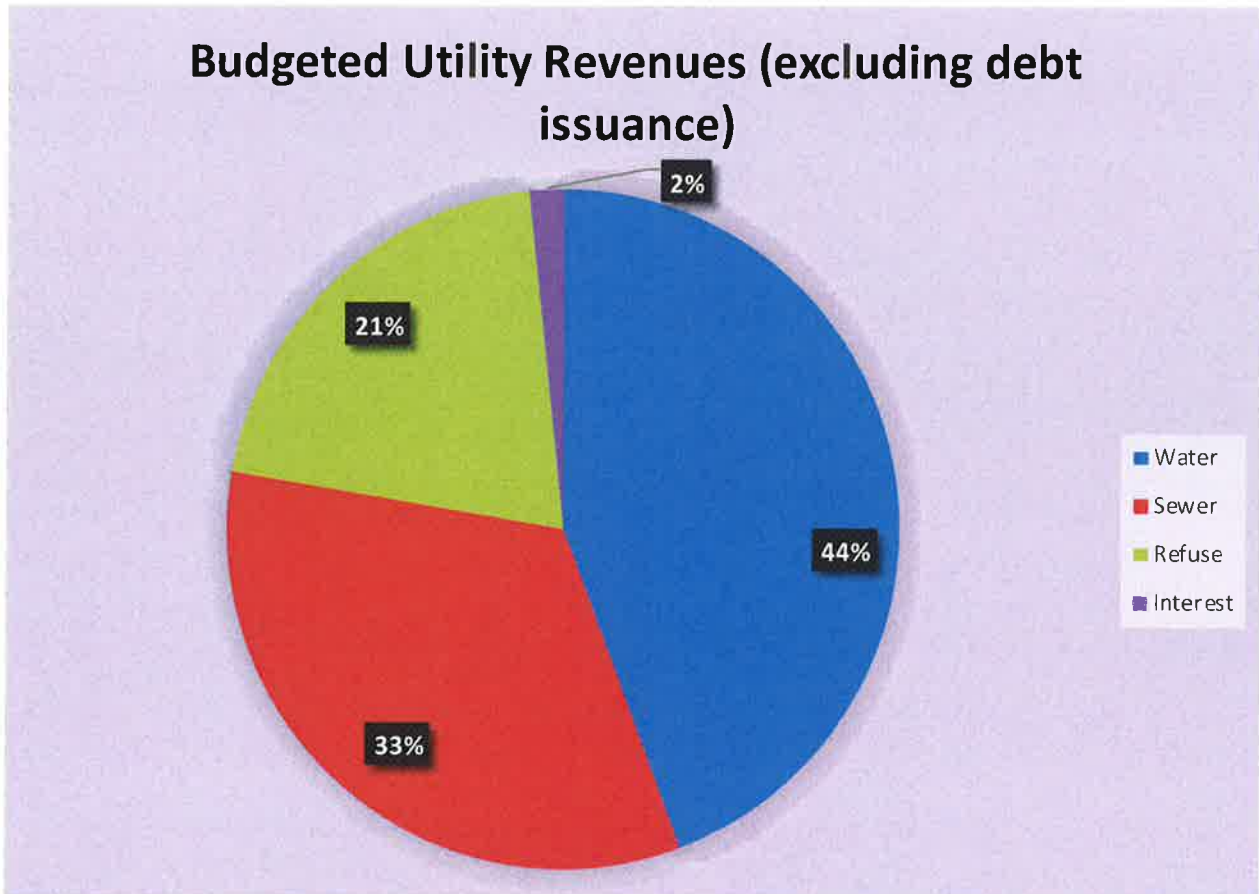


Village of Channahon, Illinois  
Annual Budget Message, continued  
Fiscal Year Ended April 30, 2020

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**UTILITY FUND**

The 2019 – 2020 budget includes revenues resulting from water, sewer and refuse charges of approximately 98% of the total Utility Fund budget (excluding interfund transfers, loan proceeds from the IEPA, and any bond issuance proceeds). Budgeted revenues are approximately 12% higher than the previous fiscal year which is a result of the annual increase of water, sewer, and refuse rates as well as the increased usage of water and sewer due to the additional residential and commercial construction which has occurred over the past few years. The Utility Fund includes \$12,100,000 budgeted for loan and bond proceeds related to an expansion of an existing wastewater treatment plant and the purchase of land intended to be the site for a newly constructed wastewater treatment plant on the far west side of the Village. The 2019 – 2020 budget includes a conservative estimate of 70 residential buildings generating permit and tap on revenue.

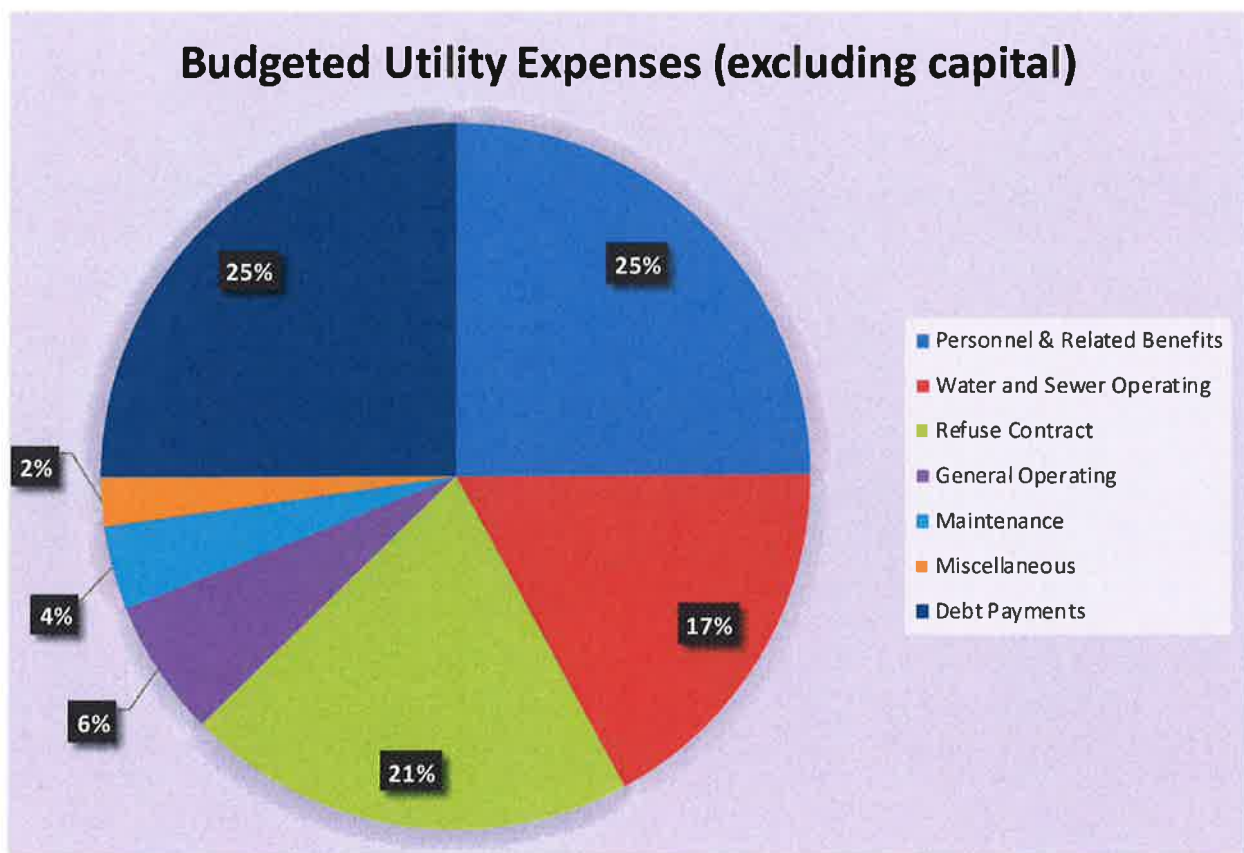


Village of Channahon, Illinois  
Annual Budget Message, continued  
Fiscal Year Ended April 30, 2020

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**UTILITY FUND, continued**

Utility Fund expenses are budgeted at 14% higher than the prior fiscal year. This is largely due to annual increases in the cost of services such as refuse and water purchased from the City of Joliet, the increase in salary rates and related payroll costs and an increase in the annual debt payments. A total of \$256,500 is budgeted for capital equipment in the Utility Fund. Additional capital projects totaling \$11,051,550 are also included in the Utility Fund budget. A portion of these expenses (approximately \$10.3 million) relate to the expansion of an existing waste water treatment plant.



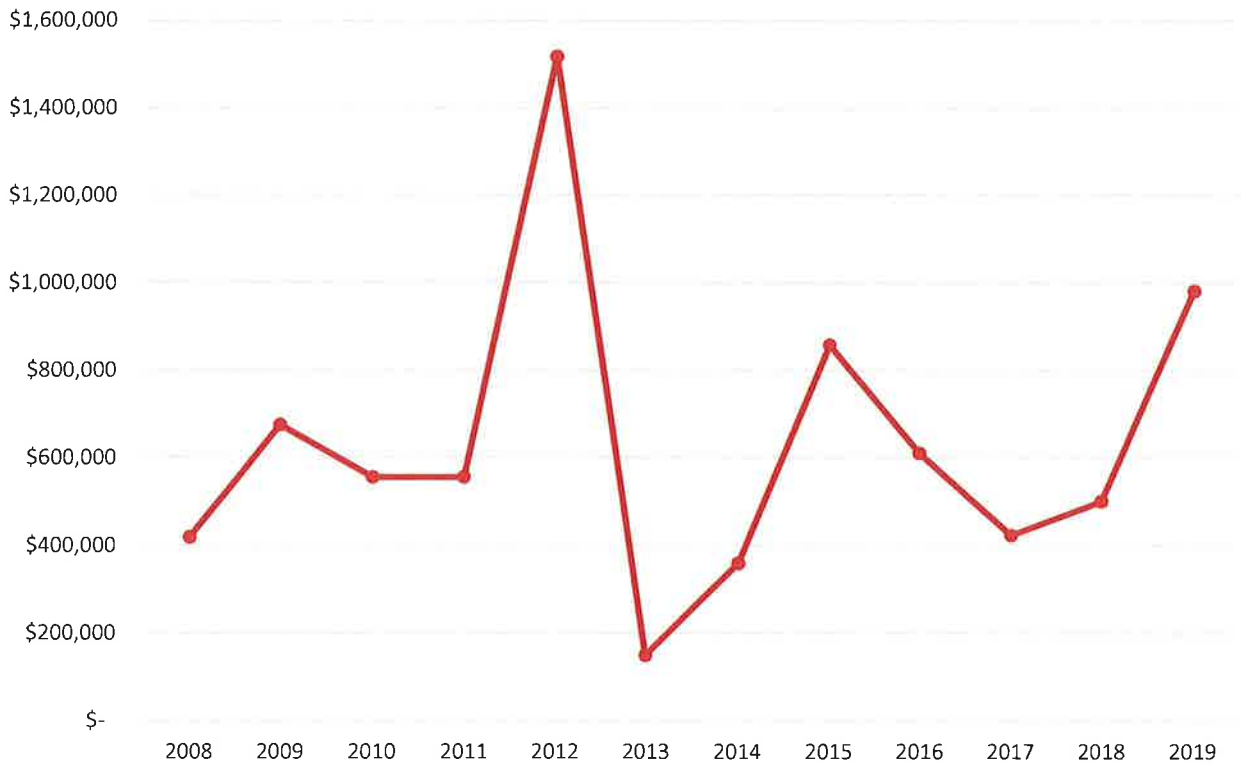
**Village of Channahon, Illinois  
Annual Budget Message, continued  
Fiscal Year Ended April 30, 2020**

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**ROAD PROGRAM**

A total of \$1,100,000 is budgeted for the annual road maintenance program. This year's budgeted funds for the annual road maintenance program are approximately \$150,000 more when compared to the prior year's budget. The road program has been expanded in fiscal year 2020 as a result of the additional fuel and diesel tax revenue received from fueling stations located in the Village. The Village fuel and diesel tax funds, along with a portion of the Village's motor fuel tax revenue received from the State of Illinois, will be utilized in the upcoming budget year to make necessary repairs to Village roads. The Village's goal is to continue to increase the amount of funds allocated to the annual road maintenance program. This will allow the Village to continue to maintain the current road system at a safe and satisfactory rating level.

Road Program Expenses

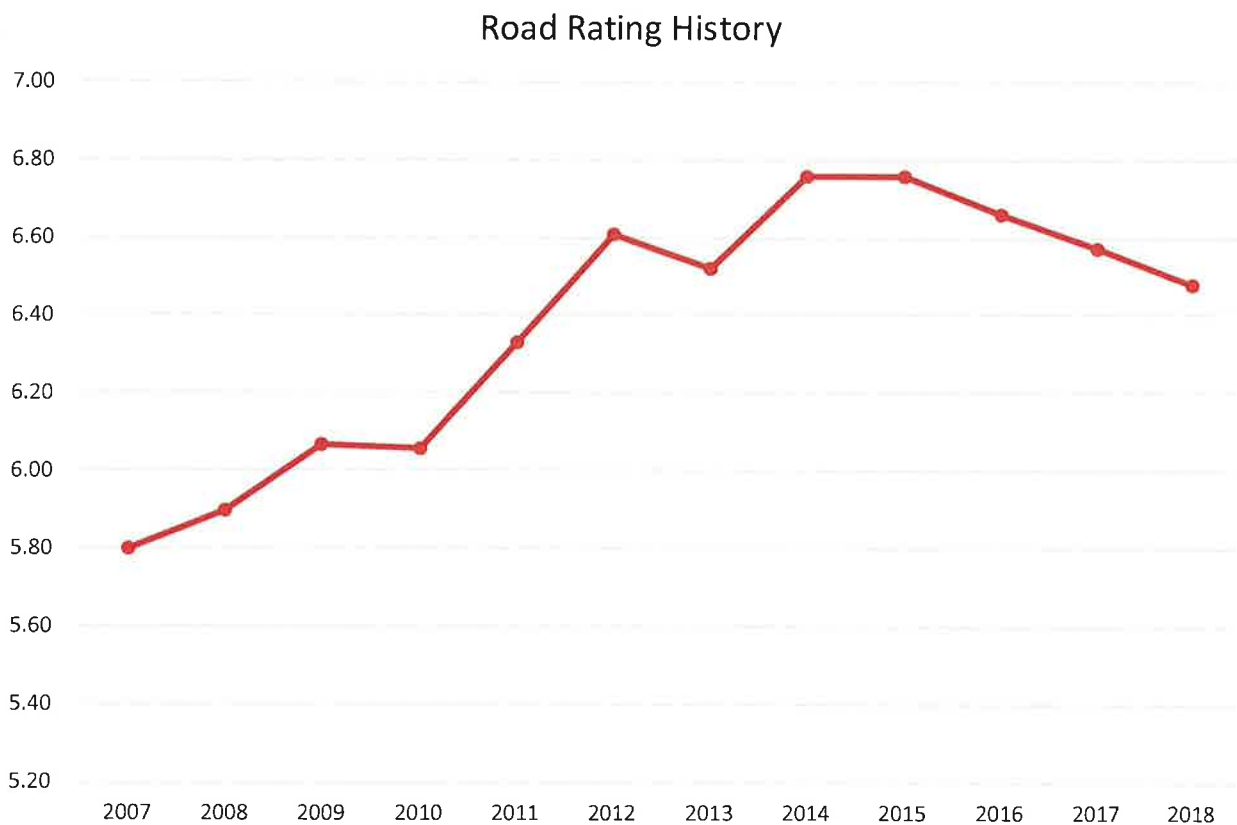


**Village of Channahon, Illinois  
Annual Budget Message, continued  
Fiscal Year Ended April 30, 2020**

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**ROAD PROGRAM, continued**

The road rating history graph below demonstrates how the lack of road project funds affects the condition of the Village roads. In recent years, the overall ratings of the roads began to decline since an adequate amount of funds was not able to be allotted to the annual road maintenance program. Over the past few years the Village has been able to increase the amount of funds dedicated to the annual road maintenance program. The Village should begin to see the road ratings effectively increase in the near future.



**SUMMARY OF GOALS AND OBJECTIVES**

The budget has been compiled to include various capital projects, goals and objectives which serve the best interest of the Village for additional development, thoughtful growth and continued success. Projected revenues are conservative, yet indicative of growth within the community. The implementation of this budget will sustain the delivery of current services to the residents of the Village of Channahon, Illinois. The budget is intended to serve as a guide for maintaining and improving efficient and effective municipal services while accomplishing the Village's financial objectives and continued conservatism.

Village of Channahon

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

Budget Year 2019 - 2020

Fund No.	Fund Name	Fiscal Year 2020			Fund Type
		Total Revenues	Total Expenses	Increase/(Decrease) in Fund Balance	
01	General	8,163,350	7,894,452	268,898	General
02	IMRF & Social Security	603,125	695,000	(91,875)	Special Revenue
03	Police Pension Expense	-	-	-	Special Revenue
04	Audit	26,100	46,000	(19,900)	Special Revenue
05	Insurance	373,692	309,225	64,467	Special Revenue
11	Capital Improvement	2,939,600	2,982,500	(42,900)	General
14	Rebate	21,000	439,285	(418,285)	General
15	Capital Projects - Bluff Road & I55	360,000	856,370	(496,370)	Capital Projects
16	Development Repayment	595,000	595,000	-	Special Revenue
17	Recaptures Capital Projects	1,000	1,550,000	(1,549,000)	Capital Projects
20	TIF - Route 6 & I55	100,000	71,500	28,500	Capital Projects
21	Police Pension Fiduciary	1,291,140	400,728	890,412	Trust & Agency
22	Motor Fuel Tax	358,850	940,500	(581,650)	Special Revenue
23	School Resources	-	1,000	(1,000)	Special Revenue
24	Police Forfeiture	500	-	500	Special Revenue
25	TIF - Aux Sable	7,970,000	7,897,050	72,950	Capital Projects
26	MFT Bond	501,200	555,300	(54,100)	Special Revenue
27	Capital Infrastructure	1,401,000	1,373,600	27,400	Special Revenue
29	Wescom Building	349,650	344,850	4,800	Debt Service
30	Utilities	4,111,000	3,482,914	628,086	Enterprise
31	Utility Capital	12,879,210	12,546,080	333,130	Enterprise

Governmental Funds			
General	11,123,950	11,316,237	(192,287)
Special Revenue	3,859,467	4,515,625	(656,158)
Capital Projects	8,431,000	10,374,920	(1,943,920)
Debt Service	349,650	344,850	4,800
	<u>23,764,067</u>	<u>26,551,632</u>	<u>(2,787,565)</u>

Enterprise Funds			
Utilities	4,111,000	3,482,914	628,086
Utilities Capital	12,879,210	12,546,080	333,130
	<u>16,990,210</u>	<u>16,028,994</u>	<u>961,216</u>

Trust & Agency Funds			
Police Pension Fiduciary	1,291,140	400,728	890,412

Village of Channahon

**Summary of Budgeted Transfers by Fund**

Budget Year 2019 - 2020

	Account No.	Account Description	(Expense) Transfer To	(Revenue) Transfer From
Revenue	01-50-386.000	From 30-70 & 30-71	-	82,300
Expense	30-70-599.000	To Fund 01	41,150	-
Expense	30-71-599.000	To Fund 01	41,150	-
Revenue	01-50-386.000	From Fund 27	-	625,000
Expense	01-50-599.000	To Fund 16	85,000	-
Revenue	11-55-386.000	From Fund 27	-	298,600
Revenue	16-50-386.000	From Fund 27	-	450,000
Revenue	16-50-386.000	From Fund 01	-	85,000
Expense	27-55-599.000	To Fund 01	625,000	-
Expense	27-55-599.000	To Fund 16	450,000	-
Expense	27-55-599.000	To Fund 11	298,600	-
			<u>1,540,900</u>	<u>1,540,900</u>

Village of Channahon  
 Summary of Budgeted Revenues/Expenses by Category  
**GENERAL FUND**  
 Budget Year 2019 - 2020

REVENUE SOURCE		Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
General Fund 01	Taxes	5,215,591	4,911,688	5,072,150	5,933,550
General Fund 01	Permits and Licenses	296,044	481,409	448,200	366,700
General Fund 01	Fees and Fines	328,059	359,895	338,700	381,500
General Fund 01	Intergovernmental	110,472	98,523	108,800	170,200
General Fund 01	Development	43,422	143,900	136,500	271,500
General Fund 01	Miscellaneous	110,039	436,780	108,950	332,600
General Fund 01	Transfers	67,992	319,570	647,400	707,300
Capital Improvement Fund 11	All Revenues (Excluding Transfer)	220,164	389,232	1,250,820	2,016,000
Capital Improvement Fund 11	Transfers	121,012	-	435,000	923,600
Rebate Fund 14	All Revenues	19,105	14,707	30,000	21,000
		<u>6,531,899</u>	<u>7,155,706</u>	<u>8,576,520</u>	<u>11,123,950</u>

EXPENDITURES		Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
General Fund	Salaries	3,633,231	3,735,584	4,015,710	4,391,183
General Fund	Related Payroll Costs	804,280	885,362	923,280	1,006,625
General Fund	Operating Costs	632,672	678,277	964,420	1,018,629
General Fund	Professional Services	171,570	236,444	236,000	290,500
General Fund	Repairs & Maintenance	230,909	190,187	440,385	382,655
General Fund	Miscellaneous	79,721	152,510	128,100	804,860
Capital Improvement	Capital Expenditures	202,328	327,909	1,685,775	2,982,500
Rebate Fund	Debt Service	437,828	437,243	440,246	437,985
Rebate Fund	Miscellaneous	1,111	29,189	2,200	1,300
Rebate Fund	Transfers	121,012	-	-	-
		<u>6,314,662</u>	<u>6,672,704</u>	<u>8,836,116</u>	<u>11,316,237</u>
Increase/(Decrease) in Fund Balance		<u>217,237</u>	<u>483,001</u>	<u>(259,596)</u>	<u>(192,287)</u>

Note: This summary includes Fund 01, Fund 11 and Fund 14

# Village of Channahon

## General Fund

### Summary of Budgeted Revenues/Expenses - GENERAL FUND

Budget Year 2019 - 2020

Fund No.	Fund Description	Fiscal Year 2019 - 2020		Increase (Decrease) in Fund Balance
		Total Revenues	Total Expenses	
01	General	8,163,350	7,894,452	268,898
11	Capital Improvements	2,939,600	2,982,500	(42,900)
14	Rebate	21,000	439,285	(418,285)
		<u>11,123,950</u>	<u>11,316,237</u>	<u>(192,287)</u>

Proposed Increase in Reserves (General  
Fund) 225,998

Village of Channahon  
 Budgeted Revenues by Fund  
 General Fund 01

**Taxes**

Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Property Taxes (805)	718,565	331,029	670,000	847,000
Mobile Home Taxes	-	1,036	950	800
Property Taxes (Police Protection)	263,435	195,201	220,000	250,000
Road & Bridge	121,947	127,082	135,000	130,000
State Sales Tax	1,092,739	1,019,407	1,050,000	1,300,000
State Income Tax	1,184,255	1,222,464	1,150,000	1,150,000
State Use Tax	309,685	330,372	300,000	365,000
State Personal Property Tax	1,467	1,228	1,300	1,100
State Auto Rental Tax	2,405	4,258	4,500	4,000
State Gaming Revenue	49,291	65,299	63,000	98,000
State Excise Tax	150,944	137,631	150,000	132,500
Tax Increment Financing Revenue	289,419	398,635	193,800	360,000
Village Sales Tax	822,172	783,236	900,000	950,000
Village Transfer Tax	164,513	246,179	180,000	300,000
Mobile Home Rental Tax	8,015	8,196	8,200	8,150
Hotel & Motel Tax	34,338	36,436	42,000	33,500
Village Gaming Terminal Fee	2,400	4,000	3,400	3,500
<i>Total Taxes</i>	<u>5,215,591</u>	<u>4,911,688</u>	<u>5,072,150</u>	<u>5,933,550</u>

**Permits and Licenses**

Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Liquor License	27,700	28,070	31,000	31,000
Business License	10,660	12,750	10,500	10,500
Vending Machine License	4,340	5,150	4,200	4,200
Solicitors Permits	500	200	500	500
Overweight Permits	-	31,140	17,000	40,000
Mobile Food Vendor Permits	-	-	-	500
Building Permits	216,394	369,149	350,000	250,000
Contractor Registration	36,450	34,950	35,000	30,000
<i>Total Permits and Licenses</i>	<u>296,044</u>	<u>481,409</u>	<u>448,200</u>	<u>366,700</u>

Village of Channahon  
 Budgeted Revenues by Fund  
 General Fund 01  
**Fees and Fines**  
 Budget Year 2019 - 2020

<b>Account Description</b>	<b>Fiscal Year 2017 Actual</b>	<b>Fiscal Year 2018 Actual</b>	<b>Fiscal Year 2019 Budget</b>	<b>Fiscal Year 2020 Approved Budget</b>
Registration Fee - Police Department	600	620	500	800
Ameritech Franchise Fee	33,414	28,531	30,000	27,100
Cable TV Franchise Fee	171,040	179,993	180,000	181,000
Police Fines	40,180	40,581	45,000	33,600
Police Fines - Warrant Fee	425	560	500	500
City Attorney Fee	7,445	6,138	7,000	6,600
Police Training	10,404	18,859	5,000	19,000
Compliance Tickets	21,446	24,735	25,200	48,000
DUI/Law Enforcement	8,638	9,795	9,000	6,600
Impound Fees	16,400	28,800	20,000	37,800
Application Fees	2,350	2,750	2,000	1,500
Franchise Gas Fee	13,257	9,828	9,500	10,000
Installation Fee	35	-	-	-
Inspection Fee	2,425	8,705	5,000	9,000
<i>Total Fees and Fines</i>	<u>328,059</u>	<u>359,895</u>	<u>338,700</u>	<u>381,500</u>

**Intergovernmental**  
 Budget Year 2019 - 2020

<b>Account Description</b>	<b>Fiscal Year 2017 Actual</b>	<b>Fiscal Year 2018 Actual</b>	<b>Fiscal Year 2019 Budget</b>	<b>Fiscal Year 2020 Approved Budget</b>
EMA Revenue	32,600	4,155	15,000	5,000
School District Reimbursement	53,869	68,945	64,700	75,000
Security Details	7,485	1,908	5,000	3,500
Tobacco Enforcement Grant	2,100	-	1,000	1,000
Salt Sales to Township	10,217	14,288	8,000	15,000
Bike Path Revenue - Park District	-	5,028	11,500	7,100
State Signal Revenues	2,900	3,000	2,400	2,400
School Signal Revenues	1,300	1,200	1,200	1,200
Grants - Other	-	-	-	60,000
<i>Total Intergovernmental</i>	<u>110,472</u>	<u>98,523</u>	<u>108,800</u>	<u>170,200</u>

Village of Channahon  
 Budgeted Revenues by Fund  
 General Fund 01  
**Development**  
 Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Legal Expense Reimbursement	510	17,989	10,000	18,000
Inspection Reimbursement	94	423	500	500
Engineering Reimbursement	855	18,604	20,000	175,000
Plan Review - Public Works	11,225	59,616	35,000	60,000
Plan Review - Development	-	756	1,000	1,000
Tipping Fees	13,848	14,803	15,000	15,000
Venture One Reimbursement	-	30,013	30,000	-
Ridgeline Property Reimbursement	-	428	10,000	-
Village Inspection Reimbursements	16,889	1,269	15,000	2,000
	<u>43,422</u>	<u>143,900</u>	<u>136,500</u>	<u>271,500</u>

**Miscellaneous**  
 Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Village Dog Tags	385	252	300	300
Cadet Program	500	500	500	500
K9 Donations	16,666	2,413	1,000	1,000
Fingerprinting	503	336	500	500
Ameritech Lease	2,680	2,814	2,800	2,800
Farmers Market	-	-	-	7,000
Insurance Reports	630	840	500	500
Property Damage Reimbursement	-	11,488	-	-
Warrior Dash	6,257	7,242	7,000	-
Maps, Copies	210	119	100	-
Tree Sales	10,241	10,535	20,000	15,000
Weed Control	11,857	10,563	11,000	10,000
Interest Income	51,241	141,679	50,000	275,000
State of the Village	-	-	-	-
Miscellaneous	9,765	10,311	10,250	10,000
Transfers from Other Funds	67,992	319,570	647,400	707,300
Sales of Equipment	7,500	200	5,000	5,000
Increase(Decrease) in Market Value	(8,395)	(16,148)	-	5,000
Over/Short Revenue	-	3	-	-
<i>Total Miscellaneous</i>	<u>178,031</u>	<u>502,717</u>	<u>756,350</u>	<u>1,039,900</u>
<b>Grand Total - General Fund Revenues</b>	<u>6,171,618</u>	<u>6,498,133</u>	<u>6,860,700</u>	<u>8,163,350</u>

Village of Channahon  
 Budgeted Expenses by Fund  
 General Fund 01  
**Salaries**  
 Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Village President	20,131	18,967	19,500	20,000
Village Liquor Commissioner	720	720	720	720
Village Trustees	63,550	64,275	72,708	76,008
Village Clerk	8,495	6,448	9,059	9,344
Village Administrator	119,741	122,848	123,000	132,383
Administrative Assistant	69,272	70,408	72,500	74,500
Office Assistant	44,070	50,026	53,500	55,000
Office Assistant	-	-	38,500	42,550
Administrator Vehicle Allowance	3,675	3,600	3,600	-
Finance Director	104,147	104,496	112,000	115,000
Human Resources Manager	72,606	73,784	76,000	77,800
Accountant	-	-	55,500	60,800
ESDA Coordinator	1,500	2,250	50,000	50,000
Outside Assistance	7,399	-	-	-
Internship	-	-	-	3,700
Accounting Clerk I	39,820	51,878	53,500	42,550
Overtime	3,274	4,699	4,500	6,500
Director of Development	99,195	100,804	104,000	107,338
Marketing & Communications Manager	43,355	44,111	45,500	50,322
Electrical Inspector	9,450	-	-	-
Planning & Zoning Board Planner	4,180	2,550	3,800	3,800
Development Clerk	53,807	39,552	42,000	45,400
Building & Zoning Supervisor	84,271	85,639	88,000	90,300
Internship	-	-	3,700	3,700
Code Enforcement Officer (Part time)	11,055	1,846	-	-
Code Enforcement Officer	-	35,452	49,000	52,200
Overtime	1,694	4,395	3,900	3,500
Police Chief	121,835	146,725	117,000	123,825
Deputy Police Chief - 1	103,825	108,621	113,000	117,825
Deputy Police Chief - 2	113,749	71,229	109,000	113,655
Sergeant - 1	104,408	106,886	108,500	111,400
Sergeant - 2	104,152	108,303	108,500	111,400
Sergeant - 3	71,713	82,386	98,000	106,600
Sergeant - 4	102,288	108,708	108,500	111,400
Sergeant - 5	109,803	115,953	87,000	97,625

Village of Channahon  
 Budgeted Expenses by Fund  
 General Fund 01  
**Salaries, continued**  
 Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Investigator Stipend	-	-	-	3,000
K9 Officer Stipend	-	-	-	2,800
Patrolman - 1	41,036	56,955	61,500	67,550
Patrolman - 2	77,243	79,498	82,000	84,200
Patrolman - 3	79,900	81,944	82,000	84,200
Patrolman - 4	52,557	36,338	61,500	67,550
Patrolman - 5	77,854	80,262	82,000	84,200
Patrolman - 6	75,010	78,268	82,000	84,200
Patrolman - 7	57,227	38,715	61,500	67,550
Patrolman - 8	78,620	80,721	82,000	84,200
Patrolman - 9	79,015	82,326	82,000	64,600
Patrolman - 10	77,478	79,193	82,000	84,200
Patrolman - 11	79,820	79,957	82,000	84,200
Patrolman - 12	79,260	81,027	82,000	84,200
Patrolman - 13	77,285	79,040	82,000	84,200
Patrolman - 14	76,735	79,268	82,000	84,200
Patrolman - 17	82,695	78,490	82,000	84,200
Patrolman - 18	2,307	-	-	59,200
Patrolman - 19	-	-	-	59,200
Police Records Clerk I	39,207	37,334	45,000	48,400
Police Records Clerk II	49,306	52,128	53,500	55,000
Odor Network Director/CSO	15,434	10,797	-	-
Officer in Charge	3,828	3,838	4,000	4,000
Field Training Officer	1,984	1,961	2,000	2,000
Overtime	181,383	199,610	200,000	228,000
Public Works Director - Engineer	42,903	43,806	45,500	46,650
Assistant Public Works - Streets	16,035	16,844	17,667	17,950
Laborer - 1	39,833	42,697	45,000	48,078
Laborer - 2	48,196	50,715	51,750	52,920
Laborer - 3	48,186	50,715	51,750	52,920
Laborer - 4	48,261	50,715	51,750	52,920
Laborer - 5	47,935	50,715	51,750	52,920
Laborer - 6	48,261	50,523	51,750	52,920
Laborer - 9	-	-	-	42,303
Part Time Public Works	16,512	17,372	17,640	17,640
Engineering Project Manager	32,170	33,045	34,333	35,200
Engineering Technician	-	-	-	23,333
Building Maintenance Lab - 1	52,944	55,526	57,500	48,550
Public Works Superintendent	37,056	37,902	39,333	26,667

Village of Channahon  
 Budgeted Expenses by Fund  
 General Fund 01  
**Salaries, continued**  
 Budgeted Expenses by Fund

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Foreman	24,505	25,492	26,500	27,167
Foreman	-	-	-	21,700
Public Works Assistant	-	9,838	13,500	14,650
Pager Pay	7,344	8,382	7,200	8,700
Overtime	40,376	55,500	45,000	45,000
Police Board	350	570	800	800
<i>Total Salaries</i>	<u>3,633,231</u>	<u>3,735,584</u>	<u>4,015,710</u>	<u>4,391,183</u>

**Related Payroll Costs**  
 Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Hospitalization Coverage	21,389	56,522	40,000	60,000
Dental Coverage	1,244	4,961	2,000	2,500
Life Insurance Coverage	-	738	500	1,400
Vision Care	1,520	1,111	1,500	1,400
Hospitalization - Union	31,092	42,416	50,000	89,000
Health Savings Account	171	427	200	200
Unemployment Insurance	710	414	500	500
Professional Development	2,669	1,039	3,000	6,850
Hospitalization Coverage	11,285	(1,815)	11,000	12,000
Dental Coverage	531	1,998	500	1,800
Life Insurance Coverage	81	382	100	800
Vision Care	651	577	700	800
Hospitalization - Union	18,932	28,540	36,000	53,500
Health Savings Account	57	62	60	100
Unemployment Insurance	360	382	500	350
Professional Development	1,335	1,106	5,510	1,625
Hospitalization Coverage	335,709	333,438	300,000	320,000
Dental Coverage	8,932	22,283	9,000	10,000
Life Insurance Coverage	1,486	2,850	1,500	4,900
Vision Care	7,614	5,410	7,500	6,600
Hospitalization - Union	117,682	148,456	180,000	160,100
Health Savings Account	407	441	400	450
Unemployment Insurance	1,916	1,783	1,000	1,700
Professional Development	360	634	2,000	2,000
Hospitalization Coverage	60,153	37,120	35,000	30,000

Village of Channahon  
 Budgeted Expenses by Fund  
 General Fund 01

**Related Payroll Costs, continued**

Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Dental Coverage	-	1,735	1,000	1,750
Life Insurance Coverage	663	941	1,000	1,400
Vision Care	2,619	2,773	2,500	3,100
Hospitalization - Union	168,520	183,297	222,000	225,500
Health Savings Account	179	194	200	200
Unemployment Insurance	639	607	500	600
Professional Development	5,374	4,540	7,110	4,500
Professional Development	-	-	500	1,000
<i>Total Related Payroll Costs</i>	<u>804,280</u>	<u>885,362</u>	<u>923,280</u>	<u>1,006,625</u>

**Operating Costs**

Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Medical Testing	211	219	300	500
Uniforms	-	-	-	2,000
Bank Service Fees	1,204	1,331	1,200	1,500
Telephone	20,720	21,927	21,000	23,000
Gas	6,485	8,540	4,000	4,000
Postage	3,840	1,840	4,500	3,500
Dues & Subscriptions	20,947	20,747	21,200	24,300
Printing	1,448	739	2,000	1,000
Publishing	3,880	2,960	5,000	4,000
Supplies	11,132	8,185	11,000	11,000
Internet Services	288	-	500	-
Fuel	34	-	100	100
Office Furniture	-	-	3,500	4,000
Meetings	2,589	1,807	2,500	2,000
Travel	3,909	2,207	4,000	6,000
Insurance - General Liability	407	645	500	575
Cyber Insurance	-	-	4,000	4,280
Equipment Lease	-	11,111	13,600	13,300
60th Anniversary	-	-	-	1,000
President - Travel	1,217	1,533	1,500	1,500
President - Meetings	30	1,774	2,000	2,000
Medical Testing	138	594	500	600
Uniforms	-	1,136	800	800
Telephone	2,196	2,896	3,600	3,600

Village of Channahon  
 Budgeted Expenses by Fund  
 General Fund 01  
**Operating Costs, continued**  
 Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Postage	786	1,419	2,000	2,000
Dues & Subscriptions	1,352	860	1,500	1,225
Printing	1,259	1,753	2,000	2,000
Publishing	565	1,358	1,000	1,200
Supplies	569	275	1,000	1,000
Computers and Technology	-	32,151	50,000	79,400
Fuel	1,526	3,463	2,500	4,500
Meetings	2,234	1,513	2,500	2,500
Travel	3,684	2,268	2,750	2,750
Marketing	5,069	2,630	35,000	5,000
Medical Testing	1,107	1,051	1,400	3,200
Uniforms	24,810	24,203	29,900	29,800
Training	5,875	7,841	15,700	12,500
Police Testing	948	1,837	3,000	3,000
Background Checks	-	-	1,000	1,000
Warrant Expense	-	3,369	4,000	4,000
Fingerprinting	1,600	-	2,000	2,000
Telephone	10,649	9,174	15,300	15,300
Electric	588	531	1,000	1,000
Gas	262	406	500	500
Wescom Dispatch Services	200,151	209,300	221,000	190,000
Postage	447	557	800	1,600
Dues & Subscriptions	13,894	12,015	14,935	27,725
Printing	1,697	862	1,500	1,000
Supplies	3,162	4,819	9,750	10,250
Range Supplies	418	651	850	3,300
Range Ammunition	6,999	9,474	13,200	12,700
Fuel	40,789	41,930	50,000	50,000
Equipment	7,218	6,267	26,100	41,100
Office Furniture	376	-	14,500	2,900
Police Community Relations	2,090	1,136	2,200	2,500
Meetings	470	616	1,850	1,850
Travel	1,187	3,611	4,600	5,960
Kennel Expense	881	175	1,500	1,500

Village of Channahon  
 Budgeted Expenses by Fund  
 General Fund 01  
**Operating Costs, Continued**  
 Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Police Equipment	-	-	18,000	75,000
Medical Testing	1,099	480	1,000	1,000
Uniforms	4,694	5,153	9,285	8,275
Telephone	4,947	4,924	6,200	6,200
Gas	2,550	3,930	3,000	3,500
Postage	494	582	770	850
Dues & Subscriptions	1,822	5,219	7,465	6,390
NPDES Permits	1,000	1,250	1,000	1,000
Printing	102	6	200	200
Publishing	-	525	500	500
Supplies	1,560	3,314	4,100	4,425
Signs	1,155	4,278	10,850	11,900
Adopt A Spot Signs	-	-	200	200
Fuel	20,025	27,952	25,050	25,000
Street Lighting	79,054	77,589	75,000	75,000
Salt Purchases	72,628	52,199	108,000	137,700
Equipment	9,059	5,511	32,500	3,025
Office Furniture	199	-	1,000	900
Tools	1,230	2,072	995	1,979
Rentals	2,778	5,057	3,300	5,000
Meetings	257	154	250	250
Tree & Weed Control	-	-	8,720	6,620
Mosquito Abatement	4,310	-	2,000	2,000
Dues & Subscriptions	375	375	400	400
Travel	-	-	500	500
<i>Total Operating Costs</i>	<u>632,672</u>	<u>678,277</u>	<u>964,420</u>	<u>1,018,629</u>

Village of Channahon  
 Budgeted Expenses by Fund  
 General Fund 01  
**Professional Services**  
 Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Engineering Fees	-	52,253	-	-
Legal Fees	44,857	54,427	50,000	70,000
Legal Fees - Collective Bargaining	536	7,898	25,000	10,000
Reimbursed Legal Fees	-	-	-	10,000
Other Professional Fees	8,645	755	1,000	8,000
Ordinance Codification	5,413	-	5,500	5,500
Economic Development	10,000	10,000	10,000	10,000
Legal Fees	14,500	11,960	14,000	14,000
Reimbursed Legal Fees	-	4,695	-	-
Other Professional Fees	484	1,260	30,500	30,500
Planning	-	-	1,000	1,000
Outside Inspections	12,400	26,750	30,000	30,000
Comprehensive Plan	-	-	-	35,000
Legal Fees	56,100	41,649	52,000	40,000
Other Professional Fees	-	1,891	5,000	10,500
Engineering Fees	15,653	22,906	9,000	13,000
Legal Fees	731	-	1,000	1,000
Other Professional Fees	2,250	-	2,000	2,000
Legal Fees	-	-	-	-
<i>Total Professional Services</i>	<u>171,570</u>	<u>236,444</u>	<u>236,000</u>	<u>290,500</u>

**Repairs and Maintenance**  
 Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Building Maintenance	46,995	34,578	178,600	116,000
Equipment Maintenance	7,410	1,505	7,500	2,000
Computers and Technology	35,072	-	-	-
Vehicle Maintenance	-	-	500	500
Equipment Maintenance	2,218	535	-	-
Vehicle Maintenance	531	367	1,000	1,000
Building Maintenance	5,042	-	4,500	4,500
Equipment Maintenance	10,269	12,398	11,900	11,900
Vehicle Maintenance	21,149	24,794	28,600	34,000
Range Maintenance	170	-	500	500
Range Facilities Maintenance	-	1,500	2,250	2,250
Building Maintenance	6,723	3,028	9,650	5,850
Equipment Maintenance	19,705	17,063	41,720	57,220
Computers and Technology	-	426	-	-

Village of Channahon  
 Budgeted Expenses by Fund  
 General Fund 01

**Repairs and Maintenance, continued**

Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Vehicle Maintenance	21,377	33,151	37,725	42,995
Streets Maintenance	49,019	47,125	82,240	73,940
Restoration Maintenance	1,253	1,349	8,450	8,450
Bike Path Maintenance	3,973	12,368	25,250	21,550
<i>Total Repairs and Maintenance</i>	<u>230,909</u>	<u>190,187</u>	<u>440,385</u>	<u>382,655</u>

**Miscellaneous**

Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Transportation Fees	-	-	3,600	3,600
Community Events Council	1,827	1,999	2,000	7,000
Farmers Market	-	-	-	12,000
EMA	842	887	1,000	1,000
Trustee Contingency	1,014	3,651	3,600	3,600
Village President Contingency	2,210	960	2,000	2,500
Miscellaneous	3,156	5,722	5,000	5,000
Bad Debt Expense - Lawn Mowing	22,469	-	5,000	5,000
Bad Debt Expense - Liens, Other	-	1,031	-	1,000
Contingency	222	-	500	500
Transfers to Other Funds	-	106,990	40,000	85,000
Interfund Transfers	-	-	-	625,000
Weed Control	6,698	6,928	8,000	8,000
Lien Charges	-	-	500	500
Miscellaneous	-	-	500	500
Contingency	-	-	1,000	1,000
K9 Unit	15,089	2,839	3,900	2,160
Miscellaneous	153	7	1,000	1,000
Cadet Program Expenses	37	-	1,000	1,000
Contingency	3,369	1,560	5,000	5,000
Trees	20,386	19,385	40,000	30,000
Miscellaneous Testing	2,125	550	2,500	2,500
Miscellaneous	123	-	-	-
Contingency	-	-	2,000	2,000
<i>Total Miscellaneous</i>	<u>79,721</u>	<u>152,510</u>	<u>128,100</u>	<u>804,860</u>
<b>Grand Total - General Fund Expenses</b>	<u>5,552,383</u>	<u>5,878,364</u>	<u>6,707,895</u>	<u>7,894,452</u>

Village of Channahon  
 Budget Detail  
 Budgeted Revenues by Fund  
**Capital Improvement Fund 11**  
 Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
State - Village Telecommunications	100,630	91,754	100,000	88,000
Miscellaneous	-	2,717	-	-
Interfund Transfer	-	-	-	625,000
Dedicated State Sales Taxes	43,280	37,900	50,000	42,500
Dedicated Village Sales Taxes	38,739	37,900	50,000	42,500
Dedicated Village Fuel Taxes	26,709	17,064	42,000	13,500
Police Vehicle	4,460	4,080	4,500	3,800
Electronic Citation Fee	642	542	600	500
Wescom Fee	5,000	5,000	5,000	5,000
Sale of Equipment	675	-	-	-
ITEP Grant	-	41,713	436,860	625,700
Federal Road Grants	-	30,285	561,360	1,194,400
Bike Path Cash Contribution	-	120,000	-	-
Interest Income	30	277	500	100
Transfers from Other Funds	121,012	-	435,000	298,600
<i>Total Revenues</i>	<u>341,176</u>	<u>389,232</u>	<u>1,685,820</u>	<u>2,939,600</u>
Capital Projects	-	-	100,000	-
Development Vehicle	-	-	26,500	28,500
Capital Projects	43,710	6,870	20,000	20,000
Police Equipment	121,694	-	-	-
Police Vehicles	30,964	63,915	78,000	100,000
Engineering Fees	-	-	-	25,000
Capital Equipment	-	-	123,500	312,000
Capital Vehicles	-	154,698	-	175,000
Capital Projects	5,960	102,426	1,337,775	2,322,000
<i>Total Expenses</i>	<u>202,328</u>	<u>327,909</u>	<u>1,685,775</u>	<u>2,982,500</u>

Village of Channahon  
 Budget Detail  
 Budgeted Revenues by Fund  
**Rebate Fund 14**  
 Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Interest Income	27,500	31,953	30,000	21,000
Sales Tax Rebates	-	(1,098)	-	-
Increase/(Decrease) in Market Value	(8,395)	(16,148)	-	-
<i>Total Revenues</i>	<u>19,105</u>	<u>14,707</u>	<u>30,000</u>	<u>21,000</u>
Legal Fees	-	7,625	1,000	-
Bank Service Fees	1,111	1,258	1,200	1,300
Economic Development	-	20,306	-	-
Transfers to Other Funds	121,012	-	-	-
Bond Payments	367,500	375,000	386,250	393,750
Bond Interest	69,726	61,641	53,391	43,735
Bond Fiscal Agent Fees	602	602	605	500
<i>Total Expenses</i>	<u>559,950</u>	<u>466,432</u>	<u>442,446</u>	<u>439,285</u>

# Village of Channahon

## Special Revenue Funds

### Summary of Budgeted Revenues/Expenses

Budget Year 2019 - 2020

Fund No.	Fund Description	Fiscal Year 2019 - 2020		Increase (Decrease) in Fund Balance
		Total Revenues	Total Expenses	
02	IMRF & Social Security	603,125	695,000	(91,875)
03	Police Pension Expense	-	-	-
04	Audit	26,100	46,000	(19,900)
05	Insurance	373,692	309,225	64,467
16	Development Repayment	595,000	595,000	-
22	Motor Fuel Tax	358,850	940,500	(581,650)
23	School Resources	-	1,000	(1,000)
24	Police Forfeiture	500	-	500
26	Motor Fuel Tax Bond	501,200	555,300	(54,100)
27	Capital Infrastructure	1,401,000	1,373,600	27,400

Village of Channahon

Budget Detail

**IMRF & Social Security**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2019 - 2020

<b>Fund 02 - IMRF &amp; Social Security</b>				
Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Property Taxes (IMRF)	485,116	592,459	620,000	350,000
Property Taxes (Social Security)	-	-	-	150,000
TIF Revenues	80,240	94,998	97,500	101,625
Interest Income	437	2,300	2,000	1,500
Transfers from Other Funds	156,588	186,176	166,500	-
<i>Total Revenues</i>	<u>722,381</u>	<u>875,932</u>	<u>886,000</u>	<u>603,125</u>
FICA	29,891	34,734	44,000	46,500
Medicare	7,766	8,107	10,000	11,000
IMRF	89,615	96,065	118,000	116,000
FICA	17,153	19,187	24,000	25,000
Medicare	4,242	4,487	6,000	6,000
IMRF	49,551	59,191	74,000	70,000
FICA	6,001	6,411	7,000	6,500
Medicare	32,185	32,120	31,000	34,000
IMRF	21,545	19,936	19,000	20,000
FICA	33,071	35,399	25,000	40,000
Medicare	8,104	8,292	6,000	9,000
IMRF	98,481	107,042	104,000	113,500
FICA	15	15	100	100
Medicare	3	3	100	100
FICA	18,038	21,635	14,000	23,000
Medicare	4,283	5,074	4,000	5,500
IMRF	54,084	68,290	66,000	72,500
FICA	18,619	19,942	13,000	21,000
Medicare	4,417	4,677	3,000	5,000
IMRF	56,211	63,316	62,000	66,500
FICA	1,048	786	1,000	1,000
Medicare	245	184	500	300
IMRF	3,043	2,505	3,000	2,500
<i>Total Expenses</i>	<u>557,609</u>	<u>617,400</u>	<u>634,700</u>	<u>695,000</u>
<i>Increase/(Decrease) in Fund Balance</i>	<u>164,772</u>	<u>258,532</u>	<u>251,300</u>	<u>(91,875)</u>

Village of Channahon

Budget Detail

**Police Pension Expense**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2019 - 2020

<b>Fund 03 - Police Pension Expense</b>				
Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Property Taxes	484,140	711,974	637,000	-
TIF Revenues	98,547	99,010	101,400	-
Interest Income	20	59	-	-
<i>Total Revenues</i>	<u>582,707</u>	<u>811,042</u>	<u>738,400</u>	<u>-</u>
Police Pension (Transfer)	582,707	811,042	738,400	-
<i>Total Expenses</i>	<u>582,707</u>	<u>811,042</u>	<u>738,400</u>	<u>-</u>
Increase/(Decrease) in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Village of Channahon

Budget Detail

**Audit**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2019 - 2020

<b>Fund 04 - Audit</b>				
Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Property Taxes (805)	30,493	36,694	40,000	20,000
TIF Revenues	5,045	5,885	7,800	6,000
Interest Income	11	79	10	100
Transfers from Other Funds	6,890	8,000	8,000	-
<i>Total Revenues</i>	<u>42,440</u>	<u>50,657</u>	<u>55,810</u>	<u>26,100</u>
Audit Services	35,545	28,000	44,800	46,000
<i>Total Expenses</i>	<u>35,545</u>	<u>28,000</u>	<u>44,800</u>	<u>46,000</u>
Increase/(Decrease) in Fund Balance	<u>6,895</u>	<u>22,657</u>	<u>11,010</u>	<u>(19,900)</u>

Village of Channahon

Budget Detail

**Insurance**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2019 - 2020

<b>Fund 05 - Insurance</b>				
Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Property Taxes (805)	183,994	265,748	310,000	300,000
TIF Revenues	30,433	42,611	46,800	48,780
Property Damage Reimbursement	17,857	14,099	-	-
Safety Grant	24,269	22,794	22,561	23,412
Interest Income	14	74	-	500
Miscellaneous	1,636	-	1,000	1,000
<i>Total Revenues</i>	<u>258,202</u>	<u>345,326</u>	<u>380,361</u>	<u>373,692</u>
Insurance - General Liability	119,474	143,927	91,000	125,000
Insurance - Worker's Comp	172,590	167,910	165,000	150,813
Insurance - Claims	-	-	10,000	10,000
Safety Grant Expense	24,269	22,794	22,561	23,412
<i>Total Expenses</i>	<u>316,333</u>	<u>334,631</u>	<u>288,561</u>	<u>309,225</u>
Increase/(Decrease) in Fund Balance	<u>(58,131)</u>	<u>10,695</u>	<u>91,800</u>	<u>64,467</u>

Village of Channahon

Budget Detail

**Development Repayment**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2019 - 2020

<b>Fund 16 - Development Repayment</b>				
Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Transfer from Other Funds	-	701,206	440,000	595,000
<i>Total Revenues</i>	-	701,206	440,000	595,000
Thornton's Development Repayment	-	701,206	440,000	595,000
<i>Total Expenses</i>	-	701,206	440,000	595,000
Increase/(Decrease) in Fund Balance	-	-	-	-

Village of Channahon

Budget Detail

**Motor Fuel Tax**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2019 - 2020

<b>Fund 22 - Motor Fuel Tax</b>				
Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Bond Proceeds	905,000	-	-	-
State Motor Fuel Tax	318,352	320,695	328,050	328,050
State Motor Fuel Tax - High Growth	22,948	22,505	22,000	22,000
IDOT Jurisdictional Transfer	-	826,000	-	-
Interest Income	867	933	700	8,800
<i>Total Revenues</i>	<u>1,247,167</u>	<u>1,170,133</u>	<u>350,750</u>	<u>358,850</u>
Debt Issuance Costs	905,000	-	-	-
Streets Maintenance Road Programs	45,000	300,000	551,900	700,000
Bond Payments	220,000	225,000	225,000	235,000
Bond Interest	39,223	13,700	9,200	4,700
Bond Fiscal Agent Fees	300	-	800	800
<i>Total Expenses</i>	<u>1,209,523</u>	<u>538,700</u>	<u>786,900</u>	<u>940,500</u>
<i>Increase/(Decrease) in Fund Balance</i>	<u>37,644</u>	<u>631,433</u>	<u>(436,150)</u>	<u>(581,650)</u>

Village of Channahon

Budget Detail

**School Resources**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2019 - 2020

<b>Fund 23 - School Resources</b>				
<b>Account Description</b>	<b>Fiscal Year 2017 Actual</b>	<b>Fiscal Year 2018 Actual</b>	<b>Fiscal Year 2019 Budget</b>	<b>Fiscal Year 2020 Approved Budget</b>
Interest Income	4	18	-	-
<i>Total Revenues</i>	4	18	-	-
Supplies	-	-	-	1,000
<i>Total Expenses</i>	-	-	-	1,000
<i>ase/(Decrease) in Fund Balance</i>	4	18	-	(1,000)

Village of Channahon

Budget Detail

**Police Forfeiture**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2019 - 2020

<b>Fund 24 - Police Forfeiture</b>				
Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
State Police Forfeiture Funds	4,416	1,814	500	500
Interest Income	8	16	-	-
<i>Total Revenues</i>	<u>4,425</u>	<u>1,830</u>	<u>500</u>	<u>500</u>
Miscellaneous	-	-	-	-
Police Equipment	42,854	-	-	-
<i>Total Expenses</i>	<u>42,854</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Increase/(Decrease) in Fund Balance</i>	<u>(38,429)</u>	<u>1,830</u>	<u>500</u>	<u>500</u>

Village of Channahon

Budget Detail

**Motor Fuel Tax Bond**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2019 - 2020

<b>Fund 26 - Motor Fuel Tax Bond</b>				
Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Village Fuel Tax	349,229	315,634	360,000	350,000
Village Diesel Fuel Tax	374,649	143,340	145,000	150,000
Interest Income	52	583	350	1,200
Transfers from Other Funds	243,432	-	-	-
<i>Total Revenues</i>	<u>967,362</u>	<u>459,557</u>	<u>505,350</u>	<u>501,200</u>
Engineering Fees	7,961	10,950	25,000	148,000
Streets Maintenance Road Program	267,180	154,765	400,000	400,000
Streets Maintenance - Township Agreement	7,178	7,329	7,300	7,300
Bond Payments	325,000	-	-	-
Bond Interest	13,000	-	-	-
<i>Total Expenses</i>	<u>620,319</u>	<u>173,044</u>	<u>432,300</u>	<u>555,300</u>
<i>Increase/(Decrease) in Fund Balance</i>	<u><u>347,043</u></u>	<u><u>286,514</u></u>	<u><u>73,050</u></u>	<u><u>(54,100)</u></u>

Village of Channahon

Budget Detail

**Capital Infrastructure**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2019 - 2020

<b>Fund 27 - Capital Infrastructure</b>				
Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Village Diesel Fuel Tax	468,312	1,237,189	1,460,000	1,400,000
Interest Income	273	1,567	1,500	1,000
<i>Total Revenues</i>	<u>468,585</u>	<u>1,238,756</u>	<u>1,461,500</u>	<u>1,401,000</u>
Transfers to Other Funds	243,432	859,801	1,410,000	1,373,600
<i>Total Expenses</i>	<u>243,432</u>	<u>859,801</u>	<u>1,410,000</u>	<u>1,373,600</u>
<i>Increase/(Decrease) in Fund Balance</i>	<u>225,153</u>	<u>378,956</u>	<u>51,500</u>	<u>27,400</u>

# Village of Channahon

## Capital Projects & Debt Service Funds

### Summary of Budgeted Revenues/Expenses

Budget Year 2019 - 2020

Fund No.	Fund Description	Fiscal Year 2019 - 2020		Increase (Decrease) in Fund Balance
		Total Revenues	Total Expenses	
15	Capital Projects - Bluff Road & I55	360,000	856,370	(496,370)
17	Recaptures Capital Projects	1,000	1,550,000	(1,549,000)
20	Capital Projects - TIF I55 & Rt 6	100,000	71,500	28,500
25	Capital Projects - TIF Aux Sable	7,970,000	7,897,050	72,950
29	Debt Service - Wescom	349,650	344,850	4,800

Village of Channahon

Budget Detail

**Capital Projects - Bluff Road & I55**

Budgeted Revenues/Expenses - Debt Service Funds

Budget Year 2019 - 2020

<b>Fund 15 - Capital Projects - Bluff Road &amp; I55</b>				
Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Shared Property Taxes	-	-	350,000	350,000
Recapture	296,593	362,388	-	-
Interest Income	10,392	7,822	9,500	10,000
Miscellaneous	340	-	-	-
Bond Proceeds	3,792,000	-	-	-
<i>Total Revenues</i>	<u>4,099,324</u>	<u>370,210</u>	<u>359,500</u>	<u>360,000</u>
Debt Issuance Costs	109,468	-	-	-
Bond Premium	(333,349)	-	-	-
Engineering Fees	463	44,205	-	-
Bank Service Fees	5	33	-	-
Transfers to Other Funds	-	364,115	-	-
Capital Projects	3,143	700,801	2,600,000	500,000
Bond Payments	-	-	228,000	236,000
Bond Interest	-	114,680	114,680	110,120
Bond Fiscal Agent Fees	-	240	500	250
Engineering Fees	130,134	88,675	100,000	10,000
Legal Fees	1,901	-	-	-
Publishing	502	-	-	-
<i>Total Expenses</i>	<u>(87,733)</u>	<u>1,312,749</u>	<u>3,043,180</u>	<u>856,370</u>
<i>Increase/(Decrease) in Fund Balance</i>	<u>4,187,057</u>	<u>(942,540)</u>	<u>(2,683,680)</u>	<u>(496,370)</u>

Village of Channahon

Budget Detail

**Recaptures Capital Projects**

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2019 - 2020

<b>Fund 17 - Recaptures Capital Projects</b>				
Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Recapture	-	1,032,500	-	-
Interest Income	-	1,025	-	1,000
<i>Total Revenues</i>	-	1,033,525	-	1,000
Traffic Signal	-	-	-	1,400,000
Engineering Fees	-	133,420	-	150,000
<i>Total Expenses</i>	-	133,420	-	1,550,000
Increase/(Decrease) in Fund Balance	-	900,105	-	(1,549,000)

Village of Channahon

Budget Detail

**TIF I55 & Rt 6**

Budgeted Revenues/Expenses - Capital Projects Funds

Budget Year 2019 - 2020

<b>Fund 20 - TIF I55 &amp; Rt 6</b>				
Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Property Taxes	-	-	50,000	100,000
Interest Income	-	101	-	-
<i>Total Revenues</i>	<u>-</u>	<u>101</u>	<u>50,000</u>	<u>100,000</u>
Legal Fees	139	499	500	500
Other Professional Fees	-	263	-	1,000
Audit Services	-	-	-	-
Street Lighting Project	265,977	-	70,000	70,000
Real Estate Tax Distributions	-	-	-	-
Redevelopment Agreement Payment	-	-	-	-
<i>Total Expenses</i>	<u>266,115</u>	<u>761</u>	<u>70,500</u>	<u>71,500</u>
<i>Increase/(Decrease) in Fund Balance</i>	<u>(266,115)</u>	<u>(660)</u>	<u>(20,500)</u>	<u>28,500</u>

Village of Channahon

Budget Detail

**TIF Aux Sable**

Budgeted Revenues/Expenses - Capital Projects Funds

Budget Year 2019 - 2020

<b>Fund 25 - TIF Aux Sable</b>				
Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Property Taxes	6,934,164	7,680,605	7,800,000	7,950,000
Interest Income	624	16,116	12,000	20,000
<i>Total Revenues</i>	<u>6,934,788</u>	<u>7,696,721</u>	<u>7,812,000</u>	<u>7,970,000</u>
Legal Fees	275	293	500	500
Other Professional Fees	900	1,925	1,000	1,500
Audit Services	6,890	3,800	-	-
Dues & Subscriptions	-	650	650	650
Real Estate Tax Distributions	4,088,371	4,851,239	5,000,000	5,000,000
Redevelopment Agreement Payment	2,069,350	2,049,673	2,000,000	2,100,000
Miscellaneous	29	-	-	-
TIF Bond Payments	675,000	705,000	730,000	760,000
TIF Bond Interest	114,800	87,800	59,600	30,400
Bond Annual Fees	-	4,000	4,000	4,000
<i>Total Expenses</i>	<u>6,955,616</u>	<u>7,704,380</u>	<u>7,795,750</u>	<u>7,897,050</u>
<i>Increase/(Decrease) in Fund Balance</i>	<u>(20,828)</u>	<u>(7,659)</u>	<u>16,250</u>	<u>72,950</u>

Village of Channahon

Budget Detail

**Wescom**

Budgeted Revenues/Expenses - Debt Service Fund

Budget Year 2019 - 2020

<b>Fund 29 - Wescom</b>				
Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Wescom Fee	341,650	342,650	343,550	344,350
Interest Income	5,677	4,332	3,000	5,300
<i>Total Revenues</i>	<u>347,327</u>	<u>346,982</u>	<u>346,550</u>	<u>349,650</u>
Miscellaneous	2,350	-	-	-
Bond Payments	200,000	205,000	210,000	215,000
Bond Interest	141,650	137,650	133,550	129,350
Bond Fiscal Agent Fees	428	428	500	500
<i>Total Expenses</i>	<u>344,428</u>	<u>343,078</u>	<u>344,050</u>	<u>344,850</u>
<i>Increase/(Decrease) in Fund Balance</i>	<u>2,899</u>	<u>3,904</u>	<u>2,500</u>	<u>4,800</u>

Village of Channahon

Budget Detail

**Police Pension Fiduciary Fund**

Budgeted Revenues/Expenses - Fiduciary Funds

Budget Year 2019 - 2020

<b>Fund 21 - Police Pension</b>				
Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Property Taxes	-	-	-	700,000
Mobile Home Taxes	-	11	-	250
TIF Revenues	-	-	-	105,690
Interest Income	23,474	29,433	28,000	30,000
Dividends	62,462	125,017	60,000	150,000
Bond Interest	14,998	4,469	-	-
Transfer from Officers Withholding	206,225	189,177	220,000	205,200
Transfer from Village	484,160	811,042	738,400	-
Transfer from Village in Lieu of	98,547	-	90,000	-
Increase in Market Value	381,239	275,092	300,000	100,000
Gain (Loss) on Sale of Asset	-	-	-	-
<i>Total Revenues</i>	<u>1,271,105</u>	<u>1,434,242</u>	<u>1,436,400</u>	<u>1,291,140</u>
Police Pension	247,944	272,223	276,000	300,000
Pension Refunds	12,184	25,944	-	-
Duty Disability Pension	44,128	44,128	44,128	44,128
Legal Fees	-	3,000	3,500	3,500
Other Professional Fees	6,798	8,198	9,500	11,000
Police Pension Medical Exams	-	-	1,500	1,500
Broker Fees	15,210	12,778	21,250	20,000
Professional Development	2,725	2,000	3,000	3,000
Audit Services	6,740	4,500	4,500	4,500
Dues & Subscriptions	1,207	875	1,100	1,100
Supplies	-	154	500	500
Travel	2,581	1,157	3,500	3,500
Insurance - General Liability	6,725	6,825	7,000	7,500
Miscellaneous	15	-	500	500
<i>Total Expenses</i>	<u>346,258</u>	<u>381,782</u>	<u>375,978</u>	<u>400,728</u>
<i>Increase/(Decrease) in Fund Balance</i>	<u>924,847</u>	<u>1,052,460</u>	<u>1,060,422</u>	<u>890,412</u>

# Village of Channahon

## Utility Fund

### Summary of Budgeted Revenues/Expenses - UTILITY FUNDS

Budget Year 2019 - 2020

Fund No.	Fund Description	Fiscal Year 2019 - 2020		Increase (Decrease) in Fund Balance
		Total Revenues	Total Expenses	
30	Utility Fund	4,111,000	3,482,914	628,086
31	Utility Capital Fund	12,879,210	12,546,080	333,130

Village of Channahon

Budget Summary - FUND 30

Budgeted Revenues by Fund (Utility Fund)

Water Revenues

Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Franchise Gas	13,257	9,828	9,500	10,000
Lien Charges	1,000	300	-	-
Utility Administration Charge	128,117	130,256	132,480	133,000
Water Revenue	1,296,636	1,590,072	1,298,600	1,550,000
Water Meters	29,380	43,068	21,000	30,000
System Revenue	1,150	2,775	1,750	2,500
Construction Water	1,540	3,745	2,450	3,500
Well Inspection Fee	-	-	7,000	-
Water Purchases	8,129	10,402	12,000	8,000
Water Penalties	35,587	41,669	41,500	40,500
Interest Income	9,051	16,040	15,000	27,500
Well Permits	3,435	3,010	5,000	4,000
Miscellaneous	370	-	-	-
Increase/(Decrease) in Market Value	(2,798)	(5,383)	-	-
<i>Total Water Revenues</i>	<u>1,524,853</u>	<u>1,845,780</u>	<u>1,546,280</u>	<u>1,809,000</u>

Sewer Revenues

Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Utility Administration Charge	68,281	70,101	69,350	72,000
Sewer Revenue	1,076,464	1,124,449	1,020,650	1,200,000
Interest Income	9,051	16,040	15,000	28,000
Miscellaneous	-	538	-	-
Increase/(Decrease) in Market Value	(2,798)	(5,383)	-	2,000
<i>Total Sewer Revenues</i>	<u>1,150,998</u>	<u>1,205,745</u>	<u>1,105,000</u>	<u>1,302,000</u>

Village of Channahon  
 Budget Summary - FUND 30  
 Budgeted Revenues by Fund (Utility Fund)  
 Refuse Revenues  
 Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Lien Charges	700	1,488	2,500	1,000
Interest Income	9,051	15,573	15,000	23,000
Miscellaneous	236	-	-	-
Increase/(Decrease) in Market Value	(2,798)	(5,383)	-	2,000
Refuse 35 Gallon Regular	63,066	60,439	70,000	68,000
Refuse 64 Gallon Regular	271,071	256,354	279,000	283,000
Refuse 96 Gallon Regular	420,561	409,890	450,000	468,000
Refuse 35 Gallon Senior	34,116	35,554	40,000	38,000
Refuse 64 Gallon Senior	50,156	55,291	61,000	64,000
Refuse 96 Gallon Senior	27,234	30,899	35,000	37,000
Refuse Penalty	15,151	19,494	17,000	16,000
<i>Total Refuse Revenues</i>	<u>888,543</u>	<u>879,598</u>	<u>969,500</u>	<u>1,000,000</u>
<b>Grand Total - Utility Fund Revenues</b>	<u>3,564,394</u>	<u>3,931,123</u>	<u>3,620,780</u>	<u>4,111,000</u>

Village of Channahon  
 Budget Summary - FUND 30  
 Budgeted Expenses by Fund (Utility Fund)  
**Salaries**  
 Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Accounting Clerk II	16,616	13,051	14,167	14,182
Assistant Public Works - Water	-	16,962	17,667	17,950
Laborer - 1	4,801	4,239	5,000	5,341
Laborer - 2	5,809	5,056	5,750	5,880
Laborer - 3	5,809	5,055	5,750	5,880
Laborer - 4	5,809	5,056	5,750	5,880
Laborer - 5	5,818	5,055	5,750	5,880
Laborer - 6	5,809	5,034	5,750	5,880
Laborer - 7	19,574	22,802	24,250	25,875
Laborer - 8	26,918	27,887	28,750	29,400
Laborer - 9	-	-	-	4,700
Step Up Wages	25	-	500	500
Engineering Project Manager	33,590	34,042	34,333	35,200
Engineering Technician	-	-	-	23,333
Public Works Superintendent	38,640	39,046	39,333	26,667
Foreman	25,559	26,261	26,500	27,167
Foreman	-	-	-	21,700
Public Works Director - Engineer	44,738	45,128	45,500	46,650
Public Works Office Assistant	-	10,518	13,500	14,650
Water Treatment Operator	52,538	60,051	64,000	69,600
Pager Pay	5,515	6,657	6,800	6,800
Overtime	11,390	10,470	12,100	12,100
Compensated Absences	2,011	1,098	3,000	3,000
Accounting Clerk II	16,616	13,051	14,167	14,183
Assistant Public Works - Water	-	16,453	17,667	17,950
Laborer - 7	19,573	22,799	24,250	25,875
Laborer - 8	26,915	27,884	28,750	29,400
Step Up Wages	45	80	500	500
Engineering Project Manager	32,608	33,044	34,333	35,200
Engineering Technician	-	-	-	23,333
Public Works Superintendent	37,512	37,901	39,333	26,667
Foreman	24,813	25,491	26,500	27,167
Foreman	-	-	-	21,700
Public Works Director - Engineer	43,432	43,805	45,500	46,650
Public Works Office Assistant	16,844	10,230	13,500	14,650
Waste Water Operator	70,091	72,610	75,000	76,600
Pager Pay	5,291	5,761	6,800	7,200
Overtime	12,553	14,929	11,900	11,900
Compensated Absences	2,011	1,098	3,000	3,000
Accounting Clerk II	17,118	13,447	14,166	14,183
<i>Total Salaries</i>	<u>636,391</u>	<u>682,051</u>	<u>719,516</u>	<u>810,374</u>

Village of Channahon  
 Budget Summary - FUND 30  
 Budgeted Expenses by Fund (Utility Fund), Continued  
 Related Payroll Costs  
 Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Hospitalization Coverage	33,822	26,600	30,000	30,000
Dental Coverage	1,178	1,661	500	1,500
Life Insurance Coverage	-	292	500	500
Vision Care	993	836	1,000	1,000
Hospitalization - Union	22,770	27,053	35,000	91,100
Water-IMRF Net Pension Expense	21,394	-	-	-
Unemployment Insurance	270	281	500	500
Professional Development	3,082	2,394	5,490	6,690
Hospitalization Coverage	36,649	25,384	30,000	30,000
Dental Coverage	1,384	1,654	500	1,500
Life Insurance Coverage	-	246	500	500
Vision Care	1,296	548	1,000	1,000
Hospitalization - Union	46,638	48,272	60,000	71,300
Unemployment Insurance	270	281	500	500
Professional Development	2,941	1,783	4,790	5,190
Hospitalization Coverage	7,085	315	8,000	1,000
Dental Coverage	-	-	100	100
Life Insurance Coverage	42	20	100	100
Vision Care	178	182	200	200
Hospitalization - Union	5,508	7,716	8,500	5,900
Unemployment Insurance	24	23	100	100
<i>Total Related Payroll Costs</i>	<u>185,524</u>	<u>145,540</u>	<u>187,280</u>	<u>248,680</u>

Village of Channahon  
 Budget Summary - FUND 30  
 Budgeted Expenses by Fund (Utility Fund), Continued  
 Water and Sewer Operating Related Costs  
 Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Water (Joliet)	147,665	154,332	160,000	170,000
Water Meter Parts	19,013	9,897	14,025	11,625
Water Meters Contra	-	6,863	24,500	25,000
Lab Equipment	3,010	3,430	4,800	4,800
Rentals	-	-	500	500
Chemicals	12,810	12,954	17,422	16,038
Water Testing	4,800	4,817	18,800	19,050
Well Inspections	1,750	1,000	3,500	3,500
IEPA Water Interest Payments	2,025	1,619	1,202	774
Sewer (Joliet)	142,374	169,530	164,500	179,000
NPDES Permits	10,000	10,000	10,000	17,500
Sludge Removal	87,502	65,102	136,700	153,150
Lab Equipment	4,414	5,921	6,865	9,465
Rentals	-	-	500	500
Chemicals	3,098	3,919	7,875	17,400
Miscellaneous Testing	2,125	550	2,500	2,500
<i>Water and Sewer Operating Related Costs</i>	<u>440,586</u>	<u>449,933</u>	<u>573,689</u>	<u>630,802</u>

Village of Channahon  
 Budget Summary - FUND 30  
 Budgeted Expenses by Fund (Utility Fund), Continued  
 General Operating Costs  
 Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Uniforms	1,920	1,166	2,530	2,575
Telephone	2,621	2,593	2,800	2,800
Electric	87,092	92,324	80,000	100,000
Gas	3,649	3,708	2,500	2,500
Postage	8,225	7,629	9,165	8,565
Dues & Subscriptions	518	1,636	1,615	1,700
Printing	1,356	894	1,300	1,400
Publishing	548	529	700	700
Supplies	2,685	2,631	3,450	3,600
Fuel	3,915	4,841	4,360	4,165
Equipment	13,501	16,304	13,700	13,500
Office Furniture	200	-	750	2,500
Tools	177	241	2,875	2,180
Lien Charges	187	39	500	500
Uniforms	1,424	1,053	2,650	2,575
Telephone	2,621	2,593	2,800	2,800
Electric	59,468	69,249	60,000	60,000
Gas	5,949	6,294	6,500	6,500
Postage	6,459	5,976	7,500	7,500
Dues & Subscriptions	1,677	6,911	7,240	7,550
Printing	1,276	808	1,300	1,400
Publishing	-	84	500	500
Supplies	2,842	2,702	3,875	4,100
Fuel	3,959	4,841	4,360	4,165
Equipment	3,854	9,584	8,100	9,300
Office Furniture	200	-	1,000	2,750
Tools	681	40	1,600	2,270
Lien Charges	110	-	500	500
Postage	8,572	8,229	7,500	7,500
Printing	1,226	785	1,000	1,000
Tree & Weed Control	325	-	-	-
Lien Charges	194	543	500	1,000
<i>Total General Operating Costs</i>	<u>227,430</u>	<u>254,224</u>	<u>243,170</u>	<u>268,095</u>

Village of Channahon  
 Budget Summary - FUND 30  
 Budgeted Expenses by Fund (Utility Fund), Continued  
**Professional Services**  
 Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Medical Testing	375	226	500	500
Engineering Fees	174	-	5,100	59,500
Legal Fees	-	-	2,000	2,000
Legal Fees - Collective Bargaining	-	-	1,000	1,000
Other Professional Fees	-	-	-	7,500
Medical Testing	299	382	500	500
Engineering Fees	862	692	3,000	3,000
Legal Fees	98	-	-	5,000
Other Professional Fees	750	-	-	20,000
Refuse Contract	812,894	854,717	850,000	875,000
<i>Total Professional Services</i>	<u>815,452</u>	<u>856,017</u>	<u>862,100</u>	<u>974,000</u>

**Repairs and Maintenance**  
 Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Building Maintenance	10,368	881	21,100	14,000
Equipment Maintenance	20,756	29,551	29,830	37,680
Computers and Technology	4,118	4,884	5,400	6,900
Vehicle Maintenance	2,462	3,937	4,525	4,212
Restoration Maintenance	1,326	312	2,025	2,025
Facility Maintenance	14,591	17,996	20,550	9,800
Building Maintenance	8,422	18,502	19,500	9,950
Equipment Maintenance	40,157	34,343	40,615	39,645
Computers and Technology	4,118	4,884	5,400	6,900
Vehicle Maintenance	2,462	3,816	4,525	4,212
Restoration Maintenance	-	204	2,025	2,025
Facility Maintenance	18,393	16,915	21,250	24,350
<i>Total Repairs and Maintenance</i>	<u>127,173</u>	<u>136,226</u>	<u>176,745</u>	<u>161,699</u>

Village of Channahon  
 Budget Summary - FUND 30  
 Budgeted Expenses by Fund (Utility Fund), Continued  
**Debt Related Expenses**  
 Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Bond Interest	114,350	20,547	24,425	21,325
Bond Interest	23,242	103,250	85,222	117,238
Bond Fiscal Agent Fees	428	428	500	500
Bond Fiscal Agent Fees	201	201	500	500
<i>Total Debt Related Expenses</i>	<u>138,220</u>	<u>124,425</u>	<u>110,647</u>	<u>139,563</u>

**Miscellaneous**  
 Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
IMRF Net Pension Expense	-	(21,312)	-	-
Bank Service Fees	498	664	500	1,000
J.U.L.I.E. Locates	1,630	1,978	2,100	2,100
Equipment Lease	1,589	983	1,100	1,100
Miscellaneous	95	280	500	500
Transfers to Other Funds	156,589	132,767	124,200	41,150
Interfund Transfers	150,000	150,000	155,000	155,000
Accrued Interest Expense	6,055	(6,102)	-	-
Bank Service Fees	466	714	500	1,000
J.U.L.I.E. Locates	1,630	1,978	2,100	3,000
Equipment Lease	1,589	983	1,100	1,100
Miscellaneous	-	-	500	500
Transfers to Other Funds	67,992	125,502	118,200	41,150
Bank Service Fees	466	721	500	1,000
Equipment Lease	-	586	1,100	1,100
Miscellaneous	-	236	-	-
Transfers to Other Funds	6,890	3,477	4,500	-
<i>Total Miscellaneous</i>	<u>395,489</u>	<u>393,456</u>	<u>411,900</u>	<u>249,700</u>
<b>Grand Total - Utilities Fund Expenses</b>	<u>2,966,265</u>	<u>3,041,873</u>	<u>3,285,047</u>	<u>3,482,914</u>

Village of Channahon  
 Budget Summary - FUND 31  
 Budgeted Revenues (Utility Capital Fund)  
**Revenues**  
 Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Water Tap On Fees	382,734	619,441	305,690	314,860
Recapture - Town Center	50,339	-	-	-
Interest Income	-	-	-	500
Transfers from Other Funds	-	364,115	-	-
Interfund Transfers	150,000	150,000	155,000	155,000
Increase in Market Value	869,532	-	-	-
Grants - Other	20,000	-	-	-
Sewer Tap On Fees	241,382	418,891	299,390	308,350
Interest Income	-	-	-	500
Loan Proceeds	-	-	565,000	10,900,000
Bond Proceeds	-	-	-	1,200,000
<i>Total Utilities Capital Fund Revenues</i>	<u>1,713,986</u>	<u>1,552,447</u>	<u>1,325,080</u>	<u>12,879,210</u>

**Water Related Expenses**  
 Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Debt Issuance Costs	27,367	-	-	30,000
Engineering Fees	-	195	-	-
Water Meters Contra	-	52,734	-	-
Depreciation	740,216	678,319	-	-
Miscellaneous	1,870	1	-	-
Capital Equipment	-	-	-	110,000
Capital Projects	-	(57,366)	675,450	651,000
IEPA Water Principal Payments	15,936	16,343	16,760	17,188
IEPA Water Principal Contra	(15,936)	(16,343)	(16,760)	(17,188)
IEPA Water Tower Principal	65,792	65,792	65,793	65,793
IEPA Water Tower Principal Contra	(65,792)	(65,792)	(65,792)	(65,793)
Bond Payments	150,000	150,000	212,000	219,000
Bond Payments Contra Account	(150,000)	(150,000)	(212,000)	(219,000)
Amortization of Bond Premium	(17,212)	(19,527)	(14,000)	(20,000)
Bond Interest	3,902	28,670	28,670	27,530
Bond Fiscal Agent Fees	-	235	500	500
<i>Total Water Related Expenses</i>	<u>756,143</u>	<u>683,262</u>	<u>690,621</u>	<u>799,030</u>

Village of Channahon  
 Budget Summary - FUND 31  
 Budgeted Revenues (Utility Capital Fund)  
**Sewer Related Expenses**  
 Budget Year 2019 - 2020

Account Description	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Approved Budget
Depreciation	608,615	617,387	-	-
Capital Equipment	-	-	19,000	146,500
Capital Projects	57,147	274,541	1,118,950	53,950
Land Acquisition	-	-	-	1,200,000
IEPA Plant Expansion Principal	-	-	-	20,000
IEPA Plant Expansion Principal Contra	-	-	-	(20,000)
IEPA Plant Expansion Interest	-	-	-	5,000
IEPA Plant Expansion Interest Contra	-	-	-	(5,000)
Waste Water Expansion	-	-	-	10,346,600
Bond Payments	527,500	545,000	553,750	561,250
Bond Payments Contra	(527,500)	(545,000)	(553,750)	(561,250)
<i>Total Sewer Related Expenses</i>	<u>665,763</u>	<u>891,927</u>	<u>1,137,950</u>	<u>11,747,050</u>
<b>Utility Capital Fund Expenses</b>	<u>1,421,906</u>	<u>1,575,189</u>	<u>1,828,571</u>	<u>12,546,080</u>