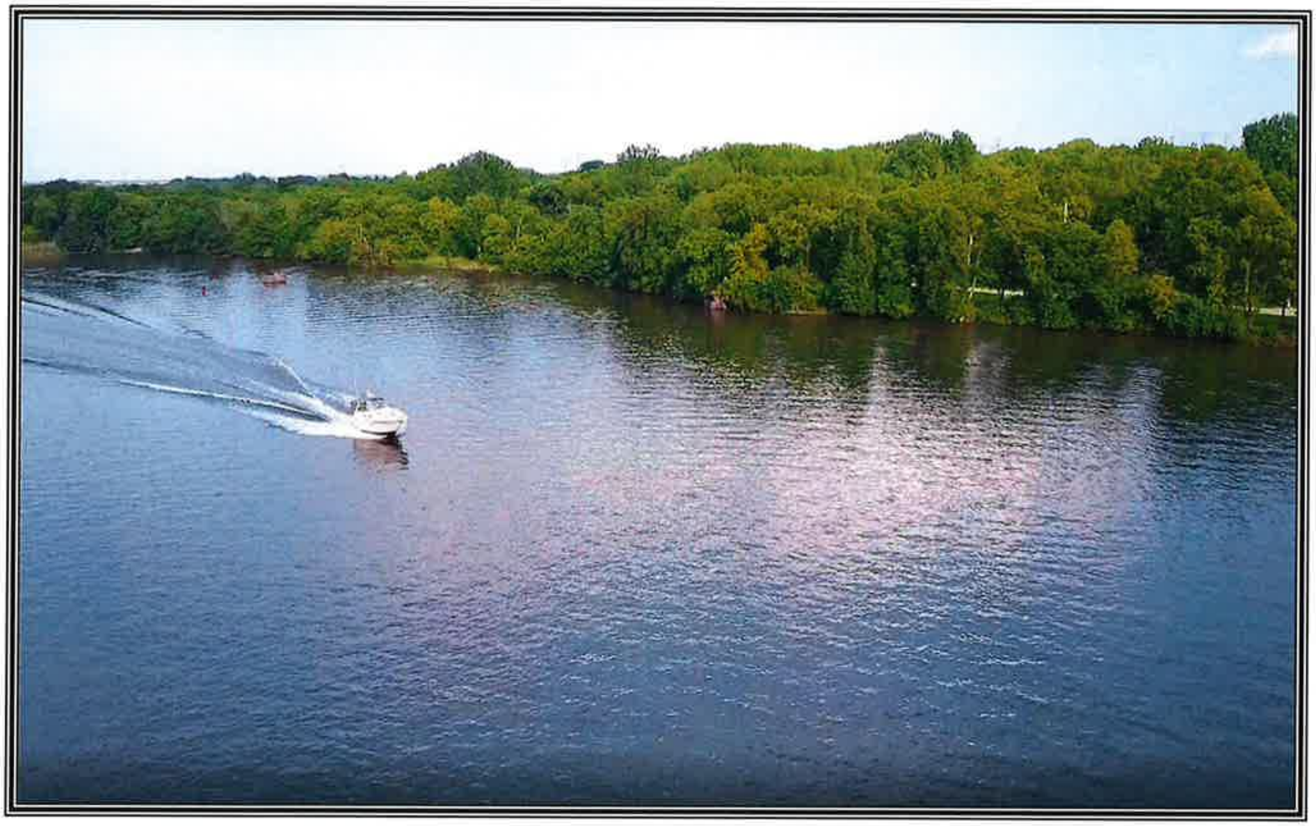
Village of Channahon, Illinois
Annual Operating Budget
For the Fiscal Year Ended
April 30, 2021



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April 20, 2020

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, 2021 for your review and consideration. The proposed budget represents the Village's financial plan for the time period May 1, 2020 through April 30, 2021. The following items, along with others, are included in the proposed budget: continuation of the Bridge Street multi-use path, the widening of Dove Drive, replacement of various Village vehicles including three marked squads, a dump truck equipped for snow removal, and various utility capital projects including water tower 2 rehabilitation, well #2 rehabilitation, etc. The proposed budget includes increases for union and non-union employee salaries as well as the addition of two staff positions (a sworn police officer and a public works laborer).

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 100 new homes constructed in calendar year 2019 and several new businesses have opened in the community. Four new non-residential buildings started construction. The progress experienced in the Village is a direct reflection of the Board's dedication to thoughtful growth of the community coupled with informed decisions and sound financial oversight. These attributes are indicative of the Village's success and growth. The Village's progress over the past few years is also a result of the Board and staff's diligence in monitoring and scrutinizing all revenues, expenses and proposed projects each year. Increased property values have been recorded over the past four years; a trend that is anticipated to continue in the upcoming fiscal year which will only strengthen the Village's advancement.

This document includes a Budget Message which is a narrative intended to give an overview of the significant policies and issues that have impacted the fiscal year 2021 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 as a result of the community's growth over the past decade.

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 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, 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

Much success and accomplishment were bestowed on the Village during the past fiscal year. Accolades such as the 2nd safest city in Illinois according to the National Council for Home Safety & Security and the 42nd best place to raise a family in Illinois represent admirable qualities of the Village. The Police Department completed over 2,500 hours of training, responded to over 8,100 calls for service and logged over 232,000 miles patrolled.

For the 4th year in a row, the Village Board has decreased the property tax levy rate. The Village has also accomplished diversification of the property tax base by approving non-residential development in an effort to stabilize the tax rate for the residents. The GFOA Certificate of Achievement for Excellence in Financial Reporting has been received for the past 14 years; a testament to the Village's dedication to ethics, integrity and fiscal responsibility.

The Village continued the steady pace of growth related to new construction. The amount of new construction was nearly even for the 3rd consecutive year, however, the value of permitted construction in 2019 was more than double the 2018 value. This was bolstered by the start of construction on a new Amazon facility by Venture One in the *Crossroads 55 Business Park* which will result in more than 1 million square feet of industrial and commercial space. Three other non-residential new construction projects also began construction this past year: new facilities by Speedway and DNJ Intermodal plus an expansion by Utility Concrete. For the time period January 2019 through December 2019, the Village issued a total of 755 building permits with a total construction value of over $135 million.

The Public Works Department removed 147 dead or dying trees from parkways as part of the Ash tree replacement program. More than $920,000 of roadway maintenance and reconstruction was completed in the past year on various roads as part of the routine road maintenance program. Construction began on the wastewater treatment plant expansion to double the capacity of the Village's existing wastewater treatment plant. Construction of the expansion will be complete during fiscal year 2021. Dove Drive was reconstructed and widened between Sunset and US 6 providing a safer and more efficient roadway. Eighty percent of the Dove Drive project was funded by Federal dollars from the Surface Transportation Program. Signalization and lane channelization improvements were completed at US 6 and the East frontage roads and a similar project was closed out at Bluff Road and I55.

The Village continues to make sound financial decisions that have resulted in the maintenance of positive fund balances and ample reserves. The Village maintains reserves in excess of the recommended amount of 6 – 9 months of expenditures. Over the past few years, the Village has been fortunate to experience growth in revenue. This revenue growth has occurred without increasing the annual property tax rate or the institution of any new taxes to residents. Services provided to residents have been consistent, safety of the community has not been compromised and Channahon continues to be a community in which people want to live, work and visit.

ECONOMIC OUTLOOK FOR FISCAL YEAR 2020-2021

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

The Village of Channahon is, has been and will continue to experience growth. The proposed budget accounts for that continued growth and also remains conservative in nature. This positive financial growth is a result of sound 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 2020-2021 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, 2021. 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

Heather Wagonblott
Village of Channahon, Illinois
Finance Director

Village of Channahon, Illinois
Annual Budget Message
Fiscal Year Ended April 30, 2021

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 2021 will continue to experience growth related to residential and commercial building as well as an increase in the Equalized Assessed Valuation (an amount determined by each County). While financial losses are always a possibility, Village staff believes that there are safeguards in place within the proposed budget to absorb a loss due to economic shifts. Village staff prides themselves on their diligence in monitoring incoming revenues and expected expenditures and making 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 the most interest each year. The proposed budget is a balanced budget, demonstrating the growth and success of the Village. The proposed budget estimates an increase in General Fund reserves for fiscal year 2021. The Village continues to meet annual debt obligations, 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.

BUDGET PROCESS

The budget process beings 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 is 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. 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.

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, 2020. In addition, the required public notice was

BUDGET PROCESS, continued

published in the *Morris Daily Herald* on March 25, 2020 informing the general public of the budget public hearing scheduled for Monday, April 6, 2020 at 6:15pm. Barring any changes to the proposed budget document, the fiscal year 2021 budget ordinance will be brought before the Mayor and Village Board for approval on Monday, April 20, 2020.

BUDGET ASSUMPTIONS

Following long established fiscally and financially sound budgeting practices, the revenue budget projections are established at levels that are conservative in nature. This conservative approach minimizes the risk of budgeting operations against a revenue stream that may not be realized due to unanticipated outside forces, shifts in the economy or where a revenue source could be diminished or be eliminated during the budget year. Revenues and expenses are reviewed on a monthly basis by each department and by the Finance Director. In the event of a major loss of revenue, various expenses would be prohibited if deemed necessary, or simply postponed until a revenue source could be identified. In addition, Village staff would recommend budget adjustments to the Village Board that were considered necessary as a result of diminished revenues.

BUDGET OVERVIEW

The Village continues to build on and enhance the current budget document by adopting a zero-based budget approach. In traditional budgeting, only variances from the past year's expenses must be justified. By contrast, zero-based budgeting requires each line item of the budget be approved and justified. This process is independent of whether the total budget or specific line items are increasing or decreasing from the previous year. It is important to note that the budget is a financial plan which does not constitute a mandate to spend, but rather only the authority to do so. The Village has a history of conservative budgeting, conservative spending, and maintaining a high level of fiscal responsibility.

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

FINANCIAL STRUCTURE

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

FINANCIAL STRUCTURE, continued

Proprietary funds are accounted for on the flow of economic resources measurement focus. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Proprietary funds include the following fund types: Enterprise Funds and Internal Service Funds. The Village has an enterprise fund, but does not currently have an internal service fund. Fiduciary funds account for assets held by the Village in a trustee capacity or as an agent on behalf of others. The Village's financial statements include a pension trust fund established for the qualified Article 3 members of the police department.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets are adopted on the modified accrual basis of accounting for governmental funds which is the same basis that is used for the Village's audited financial statements. 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

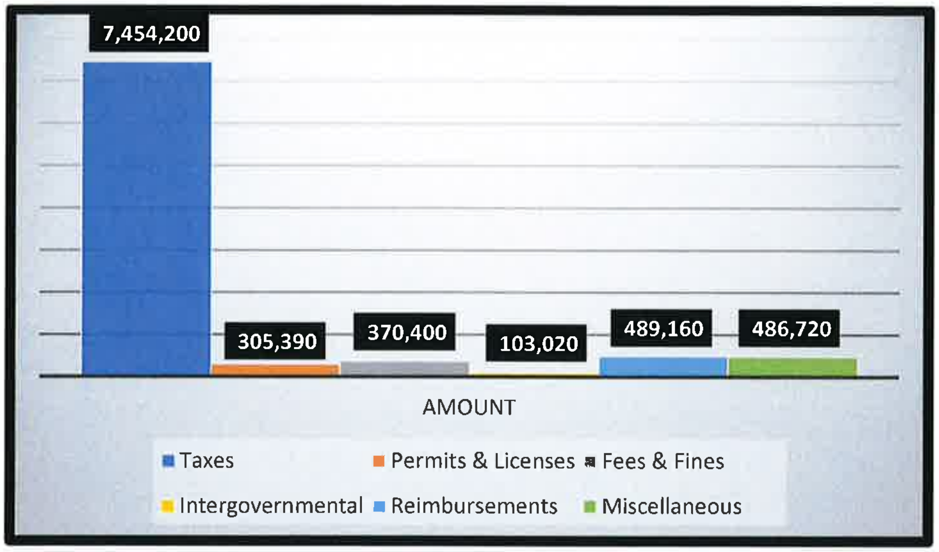
are included in the operation budgets. The Village's audited financial statements use the GAAP basis of accounting, which includes allocations for depreciation and amortization expenses. The Village considers a budget balanced when the sum of estimated revenues and projected fund balances exceed or equal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

GENERAL FUND

The Village's General Fund is comprised of three separate funds: Fund 01 (General), Fund 11 (Capital Projects), and Fund 14 (Rebate). The General Fund has budgeted approximately $9.5 million in revenues and $9.9 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 which is paid from the designated reserves of the General Fund 14. The reserves in Fund 14 exceed the remaining bond obligation and is therefore anticipated to utilize reserves previously set aside to pay the remaining bond obligation. The final payment for this bond is due in December 2021. Taking the bond obligation out of the equation for the three General Funds, the Village has set a balanced budget and anticipates revenues in excess of expenditures for fiscal year 2021.

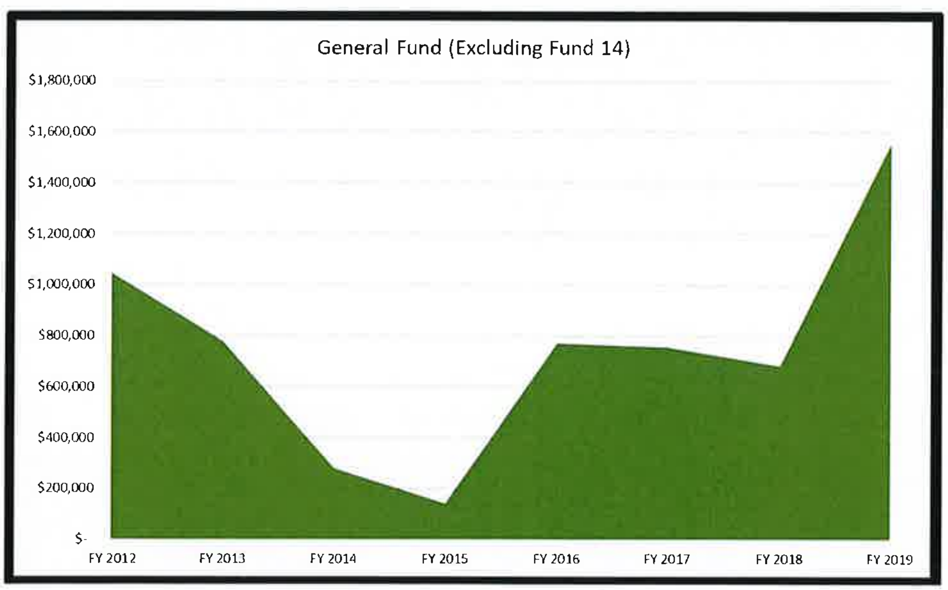
The chart below displays the composition of the types of revenue in the General Fund. Of the total budgeted revenues, 81% of the General Fund revenues are generated by taxes. The tax revenue is comprised of 63% various state and local taxes, 21% Village fuel & diesel taxes, and 16% property taxes. General revenues provide the funds for Village operational expenses, public safety services, capital projects, and a variety of other important resources offered to residents.

GENERAL FUND, continued



GENERAL FUND RESERVES

The Village has had the opportunity to increase its General Fund reserves over the past 8 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, and sound financial decisions. Good business practice dictates that at least 6 – 9 months of reserves on hand should be maintained. The Village has maintained reserves on hand in excess of the recommended amount in order to be prepared for future capital equipment, vehicles and projects as well as any unexpected material expenditure.



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 several consecutive years, the Village has decreased the property tax rate, diversified the tax base, and maintained an excellent level of service to its residents. The charts below demonstrate the Mayor and Village Board's dedication and commitment to reducing the property tax rate. At the time this document was prepared, the final 2019 levy rate had not been released by either Will or Grundy Counties, however, the Village Board approved the 2019 property tax levy rate at an amount lower than the final property tax rate for levy year 2018.

Levy Year	Payable in Year	Estimated EAV	Actual EAV	Board Approved Rate	Final Levy Rate	Increase (Decrease)	Total Levy Dollars
2012	2013	296,275,083	214,936,051	0.6711	0.6019	[redacted]	$ 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

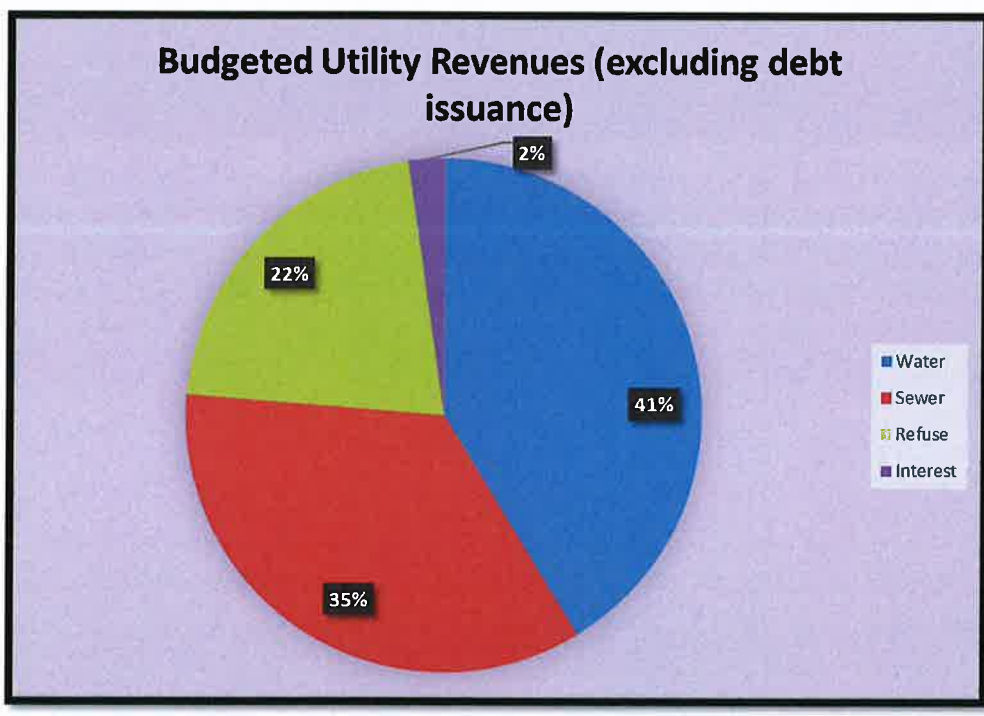
While the total levy dollars have increased over the years, the diversification of the tax base (residential and commercial) has changed drastically over the past 5 years.

UTILITY FUND

The fiscal year 2021 budget includes revenues resulting from water, sewer and refuse charges. Budgeted revenues for the utility fund are 44% lower than the previous fiscal year. This decrease is due to the prior year budget including a significant amount of revenue related to loan and bond proceeds associated with the expansion of the wastewater treatment plant. Since the loan proceeds for this project are received as the expenses are incurred (vs. the entire loan amount all at once), the remaining loan proceeds were appropriately budgeted in anticipation of those expenses to be incurred during fiscal year 2021. The Utility Fund includes $3,250,000 for loan and bond proceeds related to the ongoing wastewater treatment plant expansion. In addition, $1,200,000 is included for loan and bond proceeds for 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 wastewater treatment plant expansion project began during fiscal year 2020 and is anticipated to be completed during fiscal year 2021.

The Utility fund continues 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.

Fiscal year 2021 will be the first year in decades in which the residents of the Village have a new refuse hauling company. Revenues and expenses were budgeted to the best of staff's ability utilizing the most current number of households and the total monthly cost for the refuse services included in the new refuse contract that will begin May 1, 2020.



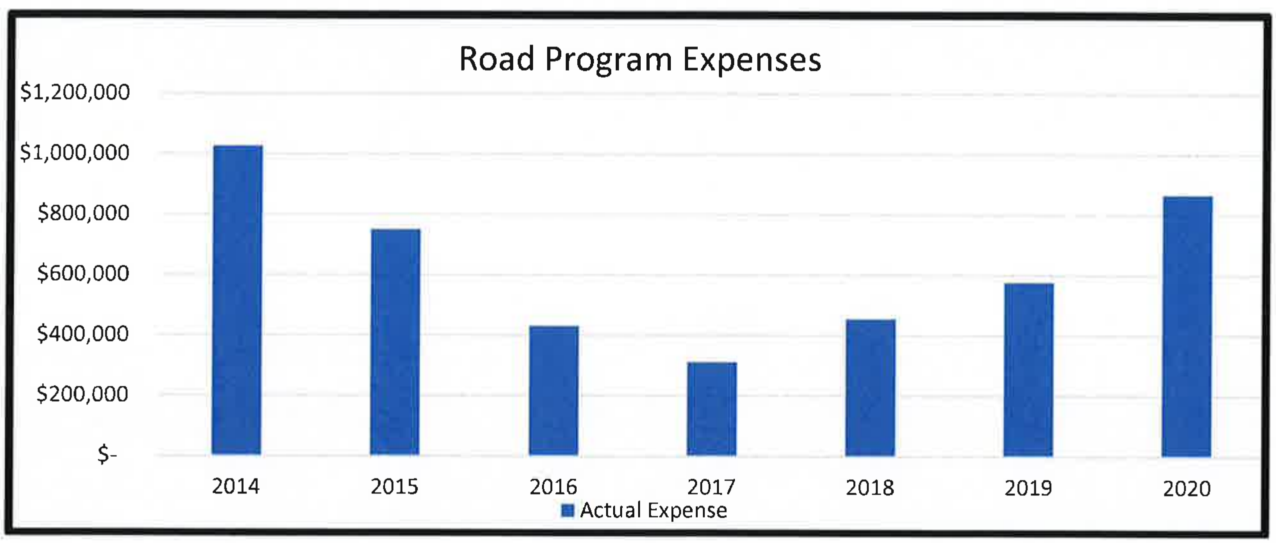
OUTSTANDING DEBT

Operating expenditures generally produce benefits in the current period only and are thus funded by current operating revenues. By contrast, capital expenditures produce long-term benefits and are consequently funded by debt issuance. The Village continues to pay outstanding debt obligations with revenues sources other than property taxes. The history of the Village demonstrates that the Mayor and Village Board do not burden the taxpayers with the responsibly of repayment of debt obligations. Currently, the General Fund has minimal debt remaining, with a stable and sound debt to income ratio. 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. 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.

ROAD PROGRAM

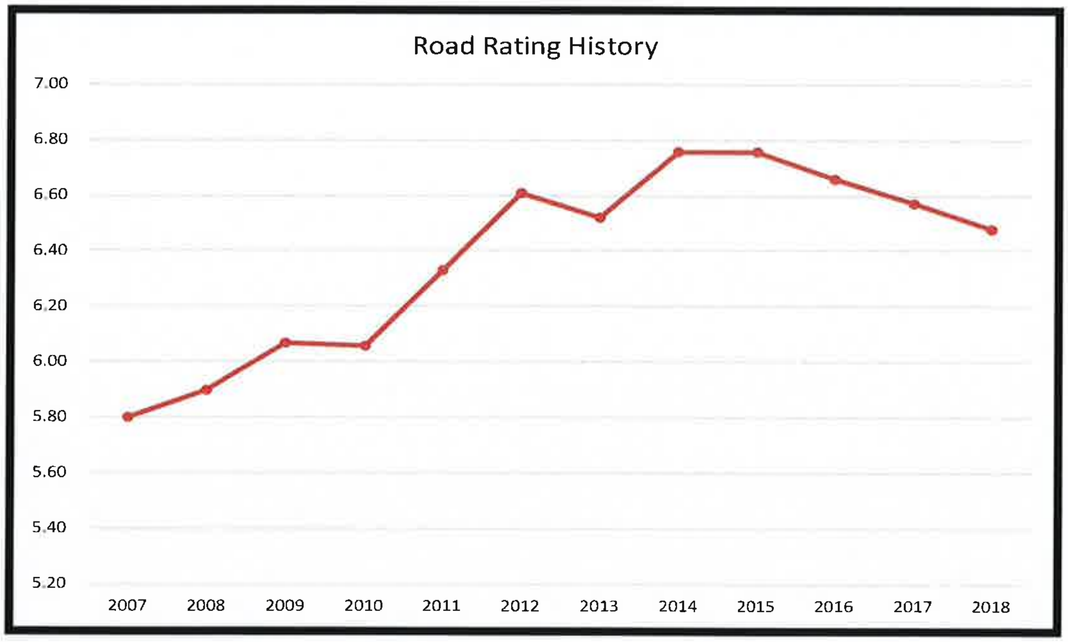
A total of $1,300,000 is budgeted for the annual road maintenance program. This year's budgeted funds for the annual road maintenance program are $200,000 more when compared to the prior year's budget. The road program has been expanded in fiscal year 2021 as a result of the additional fuel and diesel tax revenue received from fueling stations located in the Village. The Village fuel and diesel tax funds, along with a portion of the Village's motor fuel tax revenue received from the State of Illinois, will be utilized in the upcoming budget year to make necessary repairs to Village roads. The Village's goal is to match or increase the amount of funds allocated to the annual road maintenance program in upcoming years. This will allow the Village to continue to maintain the current road system at a safe and satisfactory rating level.

The Village is capitalizing on its location in the region within the I-80 and I-55 corridors. The Village Boards' decision to implement the Village fuel & diesel tax and also increase those rates in 2016 and 2018 has allowed the Village to keep the roads maintained at a higher standard, resulting in safer roads for businesses, residents and visitors that travel in and through the community. The graph below visually demonstrates how the funds allotted to the annual road program have fluctuated in the past.



ROAD PROGRAM, continued

The road rating history graph below demonstrates how the lack of funds allotted to the road maintenance program has affected the condition of the Village roads. In recent years, the overall ratings of the roads began to decline since an adequate amount of funds 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 decisions made by the Village Board in conjunction with staff have strengthened the community and set the stage for great success. The Village can now do more as a result of development, improved economy, increased property values and dedication to "thoughtful growth". The budget has been compiled to include various capital projects, 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 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.

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. The General Fund is the only fund that every government maintains. The Village's General Fund is made up of three separate funds: Fund 01, Fund 11 and Fund 14. These three General Funds are combined for reporting purposes during the annual audit. The three General Funds are described below.

Fund 01 (General): The following departments are accounted for in this fund: Administration, Finance, Community Development, Police Protection, Public Works (Streets/Building and Grounds Division), Emergency Services Disaster Agency and Police Commission. Fund 01 supports the general operating expenses such as employee salaries, employee health benefits, professional services, maintenance, and other general operating expenses.

Fund 11 (Capital Improvements)
The General Capital Improvement Fund was created for capital purchases and/or projects that are over the Village's capitalization threshold. Historically, the source of revenue for this fund has been impact fees, dedicated sales, excise and fuel taxes, grants and other miscellaneous fees.

Fund 14 (Tax Rebate)
Prior to fiscal year 2015, the source of the revenue for this fund was derived from State and Village sales taxes collected as they related to outstanding economic development sales tax rebate agreements. Subsequent to fiscal year 2015, after changes in Department of Revenue rules and regulations, there were no longer any valid economic development agreements. Therefore, Fund 14 no longer has a source of revenue. Fund 14 will continue to exist until the General Obligation Bonds, Series 2011 have been paid in full as this fund is the dedicated source of repayment for these bonds.

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 resources that must be used for a specified purpose are, in fact, used for that purpose.

Special Revenue Funds, continued

Fund 02 (Illinois Municipal Retirement Fund (IMRF) & Social Security)
This fund includes restricted revenues related to property tax revenue levied each year for the specific purpose of funding the annual IMRF and Social Security expenses for Village employees.

Fund 04 (Audit)
This fund includes restricted revenues related to property tax revenue levied each year for the specific purpose of expenses related to the annual fiscal year end audit.

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 established as a result of the agreement related to the Thornton's development project. This fund includes the various tax revenues generated from this property and the related businesses. This fund also reports any expenses or reimbursements to Thornton's as agreed upon within the development agreement.

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 within the local schools. This fund provides resources for community outreach activities, developmental education for students and promotes child safety. Donations related to these programs are recorded in this fund as well as the corresponding operating expenses.

Fund 24 (Police Forfeiture)
The Village receives forfeited funds from state and federal authorities on a case-by-case basis. State and Federal law requirements dictate that the revenues and expenses related to the forfeited funds be maintained in a separate fund and spent only on specified purchases. These revenues and expenses are reported annually to the Department of Justice.

Fund 26 (Village Motor Fuel Tax)
Village fuel and diesel taxes imposed locally under the Village's Home Rule Authority are the sole source of revenue in this fund. Expenditures for various road and street projects including the annual maintenance program in addition to street or road infrastructure or capital related projects are recorded in this fund.

Capital Project Funds

Fund 15 (2016 GO Bonds)
This fund includes the bond proceeds for the capital expenses related to the IDI road project (non-water related). This fund will also be responsible for paying the bond principal and interest related to the debt for this project. The property tax revenue

Capital Project Funds, continued

received from each of the taxing bodies per the intergovernmental agreement will be accumulated in this fund and will be used to repay the outstanding debt.

Fund 17 (Recaptures Capital Projects)
This fund includes various recapture revenue related to development projects along US Route 6 and Interstate 55. For example, this fund accounts for the expenditures related to the installation of the traffic signal at US Route 6 and Bradley Street (to the south) and Thomas Dillon Drive (to the north). As other capital projects related to these recapture revenues are incurred, this fund will account for those expenses as well.

Fund 20 (I55 and US Route 6 TIF)
The I55 and US Route 6 Tax Increment District (TIF District) was established in 2014 for the interchange and the land surrounding the interchange. The TIF Fund accounts for all revenues and expenses related only to the TIF such as property taxes, interest income, legal fees, real estate tax distributions as well as bond and interest payments.

Fund 25 (Aux Sable TIF)
The Aux Sable Tax Increment Financing District (TIF District) was established in 1999 as a part of the Aux Sable Liquid Products project. The TIF Fund accounts for all revenues and expenses related only to the TIF such as property taxes, interest income, legal fees, real estate tax distributions as well as bond and interest payments.

Debt Service Fund

Fund 29 (WESCOM)
This fund was created for the bonds that were issued by the Village on behalf of the WESCOM agency which is a free-standing entity and a special unit of local government with several member agencies. Since the Village of Channahon is one of the member agencies, the Village agreed to issue bonds for WESCOM that assisted in building a new facility which is located in Plainfield, Illinois. Bond payments are made by the Village of Channahon and then reimbursed back to the Village from WESCOM. These revenues and expenses are maintained in the debt service fund.

Proprietary Funds

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

Fund 30 (Utility)
The Utility fund includes all of the activity related to the operation of the Village's water, sewer and refuse operations. The fund includes the revenues received and the expenses which relate to the maintenance and operation of the utility systems.

Fund 31 (Utility Capital)
This fund is utilized to record all revenues and expenses related to the Utility Fund capital projects. The sole source of revenue is tap-on fees and interfund transfers when necessary.

Fiduciary Fund

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

Fund 21 (Police Pension Fiduciary)
The Village of Channahon Police Pension Fund is directed by five trustees. These five trustees consist of two individuals appointed by the Village President, two elected police officers from the ranks of active officers and one elected retired police officer. This fund maintains the police pension contributions and the revenue received from the annual tax levy. The police pension board is responsible for investing the funds judicially. Professional fees and other expenses related to maintaining the pension are paid out of this fund. In addition, the monthly pension distributions to the retired and/or disabled officers of the Village of Channahon Police Pension plan are also paid out of this fund. The police pension fund has seven officers collecting a pension.

Village of Channahon

Summary of Budgeted Revenues/Expenses by Fund

ALL FUNDS

Budget Year 2020 - 2021

Fund No.	Fund Name	Total Revenues	Total Expenses	Fiscal Year 2021 Increase/(Decrease) in Fund Balance	Fund Type
01	General	8,335,330	7,960,735	374,595	General
02	IMRF & Social Security	668,455	691,400	(22,945)	Special Revenue
04	Audit	14,745	46,925	(32,180)	Special Revenue
05	Insurance	358,120	324,420	33,700	Special Revenue
11	Capital Improvement	1,163,060	1,529,700	(366,640)	General
14	Rebate	50,000	443,700	(393,700)	General
15	Capital Projects - Bluff Road & I55	542,000	345,700	196,300	Capital Projects
16	Development Repayment	300,000	300,000	-	Special Revenue
17	Recaptures Capital Projects	3,000	-	3,000	Capital Projects
20	TIF - Route 6 & I55	60,100	2,900	57,200	Special Revenue
21	Police Pension Fiduciary	1,550,916	568,028	982,888	Trust & Agency
22	Motor Fuel Tax	565,000	700,000	(135,000)	Special Revenue
23	School Resources	50	1,000	(950)	Special Revenue
24	Police Forfeiture	50	-	50	Special Revenue
25	TIF - Aux Sable	8,745,000	8,703,650	41,350	Capital Projects
26	MFT Bond	2,100,000	2,848,300	(748,300)	Special Revenue
29	Wescom Building	350,050	345,550	4,500	Debt Service
30	Utilities	4,320,200	3,849,399	470,801	Enterprise
31	Utility Capital	5,247,980	5,462,950	(214,970)	Enterprise

Governmental Funds			
General	9,548,390	9,934,135	(385,745)
Special Revenue	4,066,520	4,914,945	(848,425)
Capital Projects	9,290,000	9,049,350	240,650
Debt Service	350,050	345,550	4,500
	23,254,960	24,243,980	(989,020)

Enterprise Funds			
Utilities	4,320,200	3,849,399	470,801
Utilities Capital	5,247,980	5,462,950	(214,970)
	9,568,180	9,312,349	255,831

Trust & Agency Funds			
Police Pension Fiduciary	1,550,916	568,028	982,888

Village of Channahon

Summary of Budgeted Transfers by Fund

Budget Year 2020 - 2021

	Account No.	Account Description	(Expense) Transfer To	(Revenue) Transfer From
Revenue	01-50-386.000	From 30-70 & 30-71	-	82,220
Revenue	01-50-386.000	From Fund 26	-	625,000
Expense	01-50-599.000	To Fund 16	60,000	-
Expense	01-50-599.000	To Fund 15	35,000	-
Revenue	11-55-386.000	From Fund 26	-	900,000
Revenue	15-50-386.000	From Fund 01	-	35,000
Revenue	16-50-386.000	From Fund 27	-	240,000
Revenue	16-50-386.000	From Fund 01	-	60,000
Expense	26-80-599.000	To Fund 01	625,000	-
Expense	26-80-599.000	To Fund 16	240,000	-
Expense	26-80-599.000	To Fund 11	900,000	-
Expense	30-70-599.000	To Fund 01	41,110	-
Expense	30-71-599.000	To Fund 01	41,110	-
			1,942,220	1,942,220

Village of Channahon
Summary of Budgeted Revenues/Expenses by Category

GENERAL FUND

Budget Year 2020 - 2021

	REVENUE SOURCE	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
General Fund 01	Taxes	4,911,688	6,143,778	5,933,550	6,658,200
General Fund 01	Permits and Licenses	481,409	390,353	366,700	305,390
General Fund 01	Fees and Fines	359,895	387,807	381,500	366,700
General Fund 01	Intergovernmental	98,523	90,864	170,200	103,520
General Fund 01	Development	143,900	335,665	271,500	415,000
General Fund 01	Miscellaneous	183,147	386,510	332,600	404,300
General Fund 01	Transfers	319,570	585,832	707,300	82,220
Capital Improvement Fund 11	Taxes	389,232	424,129	2,641,000	154,500
Capital Improvement Fund 11	Miscellaneous	-	200,000	298,600	1,008,560
Rebate Fund 14	All Revenues	14,707	54,554	21,000	50,000
		6,902,073	8,999,491	11,123,950	9,548,390

	EXPENDITURES	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
General Fund 01	Salaries	3,735,584	3,929,809	4,391,183	4,512,885
General Fund 01	Related Payroll Costs	885,362	919,067	1,005,625	1,192,820
General Fund 01	Operating Costs	678,277	823,471	1,019,629	1,151,820
General Fund 01	Professional Services	236,444	457,155	290,500	537,200
General Fund 01	Repairs & Maintenance	190,187	361,817	382,655	397,150
General Fund 01	Miscellaneous	152,510	426,243	804,860	168,860
Capital Improvement Fund 11	Capital Expenditures	327,909	470,845	2,982,500	1,529,700
Rebate Fund 14	Debt Service	437,243	440,042	437,985	442,500
Rebate Fund 14	Miscellaneous	29,189	1,410	1,300	1,200
		6,672,704	7,829,859	11,316,237	9,934,135
	Increase/(Deçrease) in Fund Balance	**229,368**	**1,169,632**	**(192,287)**	**(385,745)**

Note: This summary includes all three of the general funds - Fund 01, Fund 11 and Fund 14

Village of Channahon

General Fund

Summary of Budgeted Revenues/Expenses

Budget Year 2020 - 2021

Fund No.	Fund Description	Fiscal Year 2020 - 2021 Total Revenues	Fiscal Year 2020 - 2021 Total Expenses	Increase (Decrease) in Fund Balance
01	General	8,335,330	7,960,735	**374,595**
11	Capital Improvements	1,163,060	1,529,700	**(366,640)**
14	Rebate	50,000	443,700	(393,700)
		9,548,390	9,934,135	(385,745)

Proposed Increase in Reserves (General Fund excluding Fund 14) **7,955**

Village of Channahon
Budgeted Revenues by Fund
General Fund 01

Taxes

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
01-50-301.000	Property Taxes (805)	331,029	313,166	847,000	855,000
01-50-301.050	Mobile Home Taxes	1,036	727	800	800
01-50-301.052	Property Taxes (Police Protection)	195,201	231,775	250,000	300,000
01-50-302.000	Road & Bridge	127,082	127,329	130,000	140,000
01-50-303.001	State Sales Tax	1,019,407	1,198,373	1,300,000	1,200,000
01-50-303.002	State Income Tax	1,222,464	1,298,588	1,150,000	1,250,000
01-50-303.004	State Use Tax	330,372	381,863	365,000	440,000
01-50-303.005	State Personal Property Tax	1,228	1,328	1,100	1,600
01-50-303.007	State Auto Rental Tax	4,258	5,334	4,000	8,100
01-50-303.010	State Gaming Revenue	65,299	99,887	98,000	120,000
01-50-303.012	State Excise Tax	137,631	128,309	132,500	105,000
01-50-304.000	Tax Increment Financing Revenue	398,635	494,492	360,000	350,000
01-50-305.001	Village Sales Tax	783,236	872,492	950,000	950,000
01-50-305.002	Village Transfer Tax	246,179	368,350	300,000	265,000
01-50-305.012	Mobile Home Rental Tax	8,196	8,158	8,150	8,700
01-50-305.013	Hotel & Motel Tax	36,436	35,107	33,500	35,000
01-50-305.014	Village Gaming Terminal Fee	4,000	3,500	3,500	4,000
	Total Taxes	4,911,688	5,568,778	5,933,550	6,033,200

Permits and Licenses

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
01-50-305.003	Liquor License	28,070	26,200	31,000	27,300
01-50-305.004	Business License	12,750	10,740	10,500	11,690
01-50-305.005	Vending Machine License	5,150	4,350	4,200	5,400
01-50-305.008	Solicitors Permits	200	400	500	500
01-50-305.016	Overweight Permits	31,140	36,145	40,000	30,000
01-50-305.017	Mobile Food Vendor Permits	-	400	500	500
01-50-330.000	Building Permits	369,149	282,018	250,000	200,000
01-50-331.000	Contractor Registration	34,950	30,100	30,000	30,000
	Total Permits and Licenses	481,409	390,353	366,700	305,390

Village of Channahon
Budgeted Revenues by Fund
General Fund 01

Fees and Fines

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
01-50-303.011	Registration Fee - Police Department	620	800	800	800
01-50-310.000	Ameritech Franchise Fee	28,531	25,977	27,100	26,700
01-50-311.000	Cable TV Franchise Fee	179,993	182,200	181,000	190,000
01-50-320.000	Police Fines	40,581	35,154	33,600	34,800
01-50-320.002	Police Fines - Warrant Fee	560	560	500	500
01-50-320.004	City Attorney Fee	6,138	6,898	6,600	4,800
01-50-321.000	Police Training	18,859	16,992	19,000	13,000
01-50-323.000	Compliance Tickets	24,735	48,068	48,000	33,600
01-50-328.001	DUI/Law Enforcement	9,795	6,850	6,600	9,000
01-50-328.005	Impound Fees	28,800	40,094	37,800	20,400
01-50-330.001	Application Fees	2,750	1,360	1,500	7,500
01-50-337.000	Franchise Gas Fee	9,828	10,001	10,000	10,000
01-50-373.000	Inspection Fee	8,705	12,854	9,000	15,600
	Total Fees and Fines	359,895	387,807	381,500	366,700

Intergovernmental

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
01-50-316.000	EMA Revenue	4,155	1,940	5,000	3,000
01-50-322.000	School District Reimbursement	68,945	58,438	75,000	70,000
01-50-326.001	Security Details	1,908	3,208	3,500	3,000
01-50-329.001	Tobacco Enforcement Grant	-	-	1,000	-
01-50-341.000	Salt Sales to Township	14,288	21,153	15,000	15,000
01-50-343.000	Bike Path Revenue	5,028	2,525	7,100	8,920
01-50-350.004	State Signal Revenues	3,000	2,400	2,400	2,400
01-50-350.005	School Signal Revenues	1,200	1,200	1,200	1,200
01-50-391.000	Grants - Other	-	-	60,000	-
	Total Intergovernmental	98,523	90,864	170,200	103,520

Village of Channahon
Budgeted Revenues by Fund
General Fund 01

Development

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
01-50-322.001	Legal Expense Reimbursement	17,989	20,555	18,000	30,000
01-50-322.002	Inspection Reimbursement	423	141	500	-
01-50-322.005	Engineering Reimbursement	18,604	228,218	175,000	300,000
01-50-330.003	Plan Review - Public Works	59,616	72,283	60,000	70,000
01-50-330.004	Plan Review - Development	756	1,050	1,000	-
01-50-347.000	Tipping Fees	14,803	12,976	15,000	15,000
01-50-358.003	Venture One Reimbursement	30,013	-	-	-
01-50-358.004	Ridgeline Property Reimbursement	428	-	-	-
01-50-375.001	Village Inspection Reimbursements	1,269	442	2,000	-
	Total Development	143,900	335,665	271,500	415,000

Miscellaneous

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
01-50-305.010	Village Pet Tags	252	405	300	-
01-50-305.025	Cadet Program	500	481	500	-
01-50-305.026	K9 Donations	2,413	-	1,000	-
01-50-305.027	Fingerprinting	336	620	500	500
01-50-312.000	Ameritech Lease	2,814	2,814	2,800	2,800
01-50-317.000	Farmers Market	-	-	7,000	-
01-50-324.000	Insurance Reports	840	805	500	500
01-50-324.002	Property Damage Reimbursement	11,488	-	-	-
01-50-326.004	Warrior Dash	7,242	-	-	-
01-50-334.000	Maps, Copies	119	-	-	-
01-50-338.000	Tree Sales	10,535	11,287	15,000	10,000
01-50-339.000	Weed Control	10,563	10,210	10,000	3,000
01-50-380.000	Interest Income	141,679	323,792	275,000	360,000
01-50-383.000	State of the Village	-	2,820	-	2,500
01-50-385.000	Miscellaneous	10,311	14,530	10,000	10,000
01-50-386.000	Transfers from Other Funds	319,570	1,160,832	707,300	707,220
01-50-387.000	Sales of Equipment	200	11,125	5,000	5,000
01-50-390.000	Increase(Decrease) in Market Value	(16,148)	7,621	5,000	10,000
01-50-399.000	Over/Short Revenue	3	-	-	-
	Total Miscellaneous	502,717	1,547,341	1,039,900	1,111,520
	Grand Total - General Fund Revenues	6,498,133	8,320,808	8,163,350	8,335,330

Village of Channahon
Budgeted Expenses by Fund
General Fund 01
Salaries
Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
01-50-400.001	Village President	18,967	18,843	20,000	20,300
01-50-400.002	Village Liquor Commissioner	720	720	720	720
01-50-401.001	Village Trustees	64,275	68,203	76,008	78,600
01-50-401.003	Village Clerk	6,448	8,940	9,344	9,700
01-50-405.001	Village Administrator	122,848	128,272	132,383	135,700
01-50-405.002	Administrative Assistant	70,408	72,520	74,500	74,500
01-50-405.005	Office Assistant	50,026	53,400	55,000	56,500
01-50-405.006	Office Assistant	-	29,773	42,550	45,100
01-50-405.010	Administrator Vehicle Allowance	3,600	3,287	-	-
01-50-408.002	Human Resources Manager	73,784	75,997	77,800	79,800
01-50-438.002	Internship	-	-	3,700	3,700
01-50-475.000	Overtime	4,699	8,367	6,500	4,000
01-51-425.000	Director of Development	100,804	103,829	107,338	110,100
01-51-426.000	Marketing & Communications Manager	44,111	45,435	50,322	57,000
01-51-428.000	Planning & Zoning Board	2,550	1,860	3,800	3,800
01-51-429.000	Planner	-	-	30,000	37,000
01-51-430.000	Development Clerk	39,552	42,062	45,400	48,100
01-51-431.000	Building & Zoning Supervisor	85,639	88,208	90,300	92,600
01-51-431.001	Building & Zoning Supervisor	-	-	-	-
01-51-438.002	Internship	-	3,654	3,700	-
01-51-459.000	Code Enforcement Officer (Part time)	1,846	-	-	-
01-51-459.001	Code Enforcement Officer	35,452	48,997	52,200	51,800
01-51-475.000	Overtime	4,395	1,958	3,500	2,200
01-52-415.000	Police Chief	146,725	123,673	123,825	127,000
01-52-415.100	Deputy Police Chief - 1	108,621	115,113	117,825	120,800
01-52-415.200	Deputy Police Chief - 2	71,229	102,382	113,655	116,500
01-52-416.001	Sergeant - 1	106,886	109,295	111,400	95,800
01-52-416.002	Sergeant - 2	108,303	109,051	111,400	95,800
01-52-416.003	Sergeant - 3	82,386	101,219	106,600	114,200
01-52-416.004	Sergeant - 4	108,708	110,111	111,400	114,200
01-52-416.005	Sergeant - 5	115,953	89,161	97,625	104,600
01-52-417.001	Investigator Stipend	-	1,325	3,000	2,600
01-52-417.002	K9 Officer Stipend	-	1,328	2,800	2,800
01-52-418.001	Patrolman - 1	56,955	61,527	67,550	72,350
01-52-418.002	Patrolman - 2	79,498	82,198	84,200	88,825
01-52-418.003	Patrolman - 3	81,944	83,196	84,200	88,825
01-52-418.004	Patrolman - 4	36,338	63,615	67,550	72,350
01-52-418.005	Patrolman - 5	80,262	82,040	84,200	88,825

Village of Channahon
Budgeted Expenses by Fund
General Fund 01
Salaries, continued
Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
01-52-418.006	Patrolman - 6	78,268	84,204	84,200	63,400
01-52-418.007	Patrolman - 7	38,715	62,536	67,550	72,350
01-52-418.008	Patrolman - 8	80,721	82,207	84,200	88,825
01-52-418.009	Patrolman - 9	82,326	40,739	64,600	69,500
01-52-418.010	Patrolman - 10	79,193	81,880	84,200	88,825
01-52-418.011	Patrolman - 11	79,957	82,531	84,200	88,825
01-52-418.012	Patrolman - 12	81,027	84,461	84,200	88,825
01-52-418.013	Patrolman - 13	79,040	81,892	84,200	88,825
01-52-418.014	Patrolman - 14	79,268	84,403	84,200	88,825
01-52-418.015	Patrolman - 15	-	-	-	63,500
01-52-418.016	Patrolman - 16	-	-	-	63,500
01-52-418.017	Patrolman - 17	78,490	84,661	84,200	-
01-52-418.018	Patrolman - 18	-	3,321	59,200	63,500
01-52-418.019	Patrolman - 19	-	-	59,200	63,500
01-52-420.000	Police Records Clerk I	37,334	44,313	48,400	51,200
01-52-422.000	Police Records Clerk II	52,128	53,692	55,000	56,500
01-52-423.003	Odor Network Director/CSO	10,797	-	-	15,600
01-52-470.000	Officer in Charge	3,838	4,008	4,000	5,000
01-52-471.000	Field Training Officer	1,961	1,192	2,000	4,800
01-52-475.000	Overtime	199,610	189,769	228,000	228,000
01-53-435.001	Public Works Director - Engineer	43,806	45,120	46,650	47,900
01-53-436.000	Assistant Public Works - Streets	16,844	17,349	17,950	19,050
01-53-437.001	Laborer - 1	42,697	43,495	48,078	45,900
01-53-437.002	Laborer - 2	50,715	51,699	52,920	54,240
01-53-437.003	Laborer - 3	50,715	51,699	52,920	54,240
01-53-437.004	Laborer - 4	50,715	51,699	52,920	54,240
01-53-437.005	Laborer - 5	50,715	51,700	52,920	54,240
01-53-437.006	Laborer - 6	50,523	51,699	52,920	54,240
01-53-437.009	Laborer - 9	-	-	42,303	16,600
01-53-438.000	Part Time Public Works	17,372	15,777	17,640	18,720
01-53-440.000	Engineering Project Manager	33,045	34,036	35,200	35,200
01-53-440.001	Engineering Technician	-	-	23,333	21,525
01-53-441.000	Building Maintenance Lab - 1	55,526	61,319	48,550	49,745
01-53-442.000	Public Works Superintendent	37,902	39,039	26,667	30,750
01-53-445.000	Foreman	25,492	26,256	27,167	27,900
01-53-445.001	Foreman	-	-	21,700	23,000
01-53-451.000	Public Works Assistant	9,838	13,628	14,650	15,500
01-53-473.000	Pager Pay	8,382	9,059	8,700	8,700

Village of Channahon
Budgeted Expenses by Fund
General Fund 01

Salaries, continued
Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
01-53-475.000	Overtime	55,500	68,690	45,000	45,000
01-54-421.000	Police Board	570	125	800	800
01-56-408.001	Finance Director	104,496	107,644	115,000	117,900
01-56-408.005	Accountant	-	54,472	60,800	64,400
01-56-460.000	Accounting Clerk I	51,878	28,437	42,550	45,100
01-56-475.000	Overtime	-	-	-	3,000
01-57-410.000	ESDA Coordinator	2,250	1,500	50,000	35,000
	Total Salaries	3,735,584	3,929,809	4,391,183	4,512,885

Related Payroll Costs
Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
01-50-501.001	Hospitalization Coverage	56,522	52,959	60,000	63,600
01-50-501.002	Dental Coverage	4,961	4,495	2,500	5,100
01-50-501.003	Life Insurance Coverage	738	1,299	1,400	1,500
01-50-501.004	Vision Care	1,111	1,253	1,400	1,800
01-50-501.011	Hospitalization - Union	42,416	68,650	89,000	56,000
01-50-501.012	Health Savings Account	427	185	200	200
01-50-505.000	Unemployment Insurance	414	597	500	600
01-50-513.000	Professional Development	1,039	1,530	6,850	1,750
01-51-501.001	Hospitalization Coverage	(1,815)	12,250	12,000	29,000
01-51-501.002	Dental Coverage	1,998	2,025	1,800	2,800
01-51-501.003	Life Insurance Coverage	382	671	800	1,000
01-51-501.004	Vision Care	577	691	800	900
01-51-501.011	Hospitalization - Union	28,540	31,152	53,500	46,500
01-51-501.012	Health Savings Account	62	62	100	100
01-51-505.000	Unemployment Insurance	382	336	350	400
01-51-513.000	Professional Development	1,106	3,505	1,625	5,125
01-52-501.001	Hospitalization Coverage	333,438	304,365	320,000	445,000
01-52-501.002	Dental Coverage	22,283	21,379	10,000	29,000
01-52-501.003	Life Insurance Coverage	2,850	4,618	4,900	5,400
01-52-501.004	Vision Care	5,410	5,979	6,600	6,400
01-52-501.011	Hospitalization - Union	148,456	160,676	160,100	176,500
01-52-501.012	Health Savings Account	441	441	450	500
01-52-505.000	Unemployment Insurance	1,783	1,614	1,700	1,500

Village of Channahon
Budgeted Expenses by Fund
General Fund 01

Related Payroll Costs, continued

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
01-52-513.000	Professional Development	634	698	2,000	3,000
01-53-501.001	Hospitalization Coverage	37,120	27,190	30,000	42,000
01-53-501.002	Dental Coverage	1,735	1,537	1,750	2,200
01-53-501.003	Life Insurance Coverage	941	1,294	1,400	1,400
01-53-501.004	Vision Care	2,773	2,837	3,100	3,200
01-53-501.011	Hospitalization - Union	183,297	201,714	225,500	200,000
01-53-501.012	Health Savings Account	194	194	200	200
01-53-505.000	Unemployment Insurance	607	676	600	600
01-53-513.000	Professional Development	4,540	1,602	4,500	8,170
01-54-513.000	Professional Development	-	595	-	600
01-56-501.011	Hospitalization - Union	-	-	-	37,000
01-56-513.000	Professional Development	-	-	-	2,275
01-57-513.000	Professional Development	-	-	-	11,500
	Total Related Payroll Costs	885,362	919,067	1,005,625	1,192,820

Operating Costs

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
01-50-502.000	Medical Testing	219	456	500	500
01-50-506.000	Uniforms	-	-	2,000	500
01-50-512.008	Bank Service Fees	1,331	1,464	1,500	1,500
01-50-514.000	Telephone	21,927	22,528	23,000	23,000
01-50-516.000	Gas	8,540	7,807	4,000	5,000
01-50-525.000	Postage	1,840	2,162	3,500	2,200
01-50-526.000	Dues & Subscriptions	20,747	22,009	24,300	23,200
01-50-527.000	Printing	739	1,281	1,000	1,300
01-50-528.000	Publishing	2,960	2,458	4,000	2,000
01-50-529.000	Supplies	8,185	11,084	11,000	9,000
01-50-533.001	Internet Services	-	288	-	-
01-50-542.000	Fuel	-	80	100	-
01-50-551.000	Office Furniture	-	922	4,000	1,000
01-50-565.000	Meetings	1,807	1,990	2,000	2,000
01-50-566.000	Travel	2,207	5,394	6,000	5,200
01-50-567.000	Insurance - General Liability	645	532	575	575
01-50-567.005	Cyber Insurance	-	-	4,280	4,500
01-50-569.000	Equipment Lease	11,111	13,341	13,300	15,000

Village of Channahon
Budgeted Expenses by Fund
General Fund 01
Operating Costs, continued
Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
01-50-570.000	60th Anniversary	-	-	1,000	-
01-50-584.054	President - Travel	1,533	-	1,500	1,500
01-50-584.055	President - Meetings	1,774	3,618	2,000	2,500
01-51-502.000	Medical Testing	594	162	600	500
01-51-506.000	Uniforms	1,136	426	800	1,200
01-51-514.000	Telephone	2,896	3,410	3,600	3,600
01-51-514.003	Fleet Monitoring - GPS Internet	-	-	-	700
01-51-525.000	Postage	1,419	705	2,000	1,500
01-51-526.000	Dues & Subscriptions	860	590	1,225	1,225
01-51-527.000	Printing	1,753	1,261	2,000	1,500
01-51-528.000	Publishing	1,358	866	1,200	1,200
01-51-529.000	Supplies	275	691	1,000	1,000
01-51-536.001	Computers and Technology	32,151	47,375	79,400	83,800
01-51-542.000	Fuel	3,463	4,501	4,500	4,000
01-51-550.000	Equipment	-	-	-	1,000
01-51-551.000	Office Furniture	-	-	1,000	1,000
01-51-565.000	Meetings	1,513	1,150	2,500	2,500
01-51-566.000	Travel	2,268	183	2,750	2,750
01-51-566.001	Marketing	2,630	25,548	5,000	17,500
01-51-570.000	60th Anniversary	-	-	-	10,000
01-52-502.000	Medical Testing	1,051	1,116	3,200	6,200
01-52-506.000	Uniforms	24,203	26,394	29,800	45,900
01-52-507.000	Training	7,841	12,090	12,500	39,600
01-52-508.000	Police Testing	1,837	1,502	3,000	3,000
01-52-509.001	Background Checks	-	-	1,000	1,000
01-52-509.008	Warrant Expense	3,369	3,369	4,000	4,000
01-52-509.009	Fingerprinting	-	-	2,000	2,000
01-52-514.000	Telephone	9,174	9,177	15,300	17,000
01-52-514.003	Fleet Monitoring - GPS Internet	-	-	-	2,400
01-52-515.000	Electric	531	428	1,000	1,000
01-52-516.000	Gas	406	358	500	500
01-52-521.000	Wescom Dispatch Services	209,300	210,119	190,000	184,800
01-52-525.000	Postage	557	773	1,600	1,600
01-52-526.000	Dues & Subscriptions	12,015	14,820	27,725	26,865
01-52-527.000	Printing	862	1,019	1,000	1,500
01-52-529.000	Supplies	4,819	3,852	10,250	10,870
01-52-539.002	Range Supplies	651	250	3,300	1,600
01-52-539.003	Range Ammunition	9,474	6,735	12,700	12,500
01-52-542.000	Fuel	41,930	43,784	50,000	50,000

Village of Channahon
Budgeted Expenses by Fund
General Fund 01
Operating Costs, continued
Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
01-52-550.000	Equipment	6,267	10,893	41,100	23,050
01-52-551.000	Office Furniture	-	3,898	2,900	2,000
01-52-560.000	Police Community Relations	1,136	1,150	2,500	4,500
01-52-565.000	Meetings	616	1,084	1,850	2,530
01-52-566.000	Travel	3,611	4,934	5,960	13,685
01-52-588.000	Kennel Expense	175	544	1,500	1,500
01-52-610.000	Police Equipment	-	17,711	75,000	93,800
01-53-502.000	Medical Testing	480	1,207	1,000	1,000
01-53-506.000	Uniforms	5,153	3,243	8,275	9,500
01-53-514.000	Telephone	4,924	5,580	6,200	6,600
01-53-514.003	Fleet Monitoring - GPS Internet	-	-	-	1,200
01-53-516.000	Gas	3,930	4,514	3,500	4,500
01-53-525.000	Postage	582	600	850	850
01-53-526.000	Dues & Subscriptions	5,219	4,620	6,390	6,390
01-53-526.001	NPDES Permits	1,250	1,250	1,000	1,250
01-53-527.000	Printing	6	12	200	200
01-53-528.000	Publishing	525	676	500	1,200
01-53-529.000	Supplies	3,314	2,960	4,425	4,625
01-53-540.000	Signs	4,278	9,900	11,900	11,900
01-53-540.001	Adopt A Spot Signs	-	-	200	200
01-53-542.000	Fuel	27,952	31,740	25,000	26,000
01-53-544.000	Street Lighting	77,589	77,080	75,000	78,500
01-53-546.000	Salt Purchases	52,199	109,032	137,700	155,000
01-53-550.000	Equipment	5,511	5,283	3,025	275
01-53-551.000	Office Furniture	-	-	900	900
01-53-552.000	Tools	2,072	184	1,979	1,810
01-53-561.000	Rentals	5,057	1,443	5,000	7,500
01-53-565.000	Meetings	154	30	250	250
01-53-586.000	Tree & Weed Control	-	3,354	6,620	6,620
01-53-586.003	Mosquito Abatement	-	-	2,000	2,000
01-54-526.000	Dues & Subscriptions	375	375	400	400
01-54-566.000	Travel	-	109	500	500
01-56-526.000	Dues & Subscriptions	-	-	-	700
01-56-528.000	Publishing	-	-	-	2,000
01-56-529.000	Supplies	-	-	-	2,500
01-56-551.000	Office Furniture	-	-	-	1,000
01-56-566.000	Travel	-	-	-	2,400
01-57-506.000	Uniforms	-	-	-	2,500
01-57-514.000	Telephone	-	-	-	1,200

Village of Channahon
Budgeted Expenses by Fund
General Fund 01

Operating Costs, Continued

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
01-57-526.000	Dues & Subscriptions	-	-	-	300
01-57-527.000	Printing	-	-	-	500
01-57-529.000	Supplies	-	-	-	1,000
01-57-542.000	Fuel	-	-	-	2,000
01-57-550.000	Equipment	-	-	-	10,500
01-57-552.000	Tools	-	-	-	6,200
01-57-566.000	Travel	-	-	-	1,000
	Total Operating Costs	678,277	823,471	1,019,629	1,151,820

Professional Services

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
01-50-510.000	Engineering Fees	52,253	-	-	-
01-50-511.000	Legal Fees	54,427	57,692	70,000	70,000
01-50-511.004	Legal Fees - Collective Bargaining	7,898	20,914	10,000	15,000
01-50-511.006	Reimbursed Legal Fees	-	15,591	10,000	10,000
01-50-512.000	Other Professional Fees	755	8,227	8,000	4,500
01-50-580.000	Ordinance Codification	-	4,425	5,500	5,500
01-50-582.001	Economic Development	10,000	10,000	10,000	10,000
01-51-511.000	Legal Fees	11,960	5,629	14,000	14,000
01-51-511.006	Reimbursed Legal Fees	4,695	-	-	-
01-51-512.000	Other Professional Fees	1,260	24,303	30,500	30,500
01-51-512.001	Planning	-	465	1,000	500
01-51-512.007	Outside Inspections	26,750	25,500	30,000	30,000
01-51-581.000	Comprehensive Plan	-	-	35,000	-
01-52-511.000	Legal Fees	41,649	49,844	40,000	50,000
01-52-511.004	Legal Fees - Collective Bargaining	-	-	-	10,000
01-52-512.000	Other Professional Fees	1,891	-	10,500	12,700
01-53-510.000	Engineering Fees	22,906	229,587	13,000	18,000
01-53-510.001	Reimbursed Engineering Fees	-	-	-	250,000
01-53-511.000	Legal Fees	-	4,979	1,000	1,500
01-53-512.000	Other Professional Fees	-	-	2,000	2,000
01-54-511.000	Legal Fees	-	-	-	1,000
01-56-512.000	Other Professional Fees	-	-	-	2,000
	Total Professional Services	236,444	457,155	290,500	537,200

Village of Channahon
Budgeted Expenses by Fund
General Fund 01

Repairs and Maintenance

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
01-50-535.000	Building Maintenance	34,578	179,819	116,000	68,600
01-50-536.000	Equipment Maintenance	1,505	190	2,000	2,000
01-50-537.000	Vehicle Maintenance	-	-	500	500
01-51-536.000	Equipment Maintenance	535	-	-	-
01-51-537.000	Vehicle Maintenance	367	996	1,000	1,000
01-52-535.000	Building Maintenance	-	407	4,500	34,500
01-52-536.000	Equipment Maintenance	12,398	8,245	11,900	10,200
01-52-537.000	Vehicle Maintenance	24,794	33,751	34,000	32,000
01-52-539.001	Range Maintenance	-	-	500	500
01-52-539.004	Range Facilities Maintenance	1,500	700	2,250	2,250
01-53-535.000	Building Maintenance	3,028	6,100	5,850	5,900
01-53-536.000	Equipment Maintenance	17,063	35,510	57,220	74,130
01-53-536.001	Computers and Technology	426	-	-	-
01-53-537.000	Vehicle Maintenance	33,151	33,033	42,995	46,370
01-53-538.000	Streets Maintenance	47,125	54,241	73,940	85,100
01-53-539.000	Restoration Maintenance	1,349	1,250	8,450	18,450
01-53-585.002	Bike Path Maintenance	12,368	7,575	21,550	13,650
01-57-537.000	Vehicle Maintenance	-	-	-	2,000
	Total Repairs and Maintenance	190,187	361,817	382,655	397,150

Miscellaneous

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
01-50-512.009	Transportation Fees	-	1,018	3,600	3,600
01-50-571.000	Community Events Council	1,999	1,496	7,000	7,000
01-50-571.001	Farmers Market	-	-	12,000	-
01-50-573.000	ESDA	887	870	1,000	-
01-50-584.000	Trustee Contingency	3,651	1,820	3,600	3,600
01-50-584.050	Village President Contingency	960	1,221	2,500	2,500
01-50-597.000	Miscellaneous	5,722	4,049	5,000	2,500
01-50-597.001	Bad Debt Expense - Lawn Mowing	-	3,693	5,000	3,000
01-50-597.002	Bad Debt Expense - Liens, Other	1,031	-	1,000	1,000
01-50-598.000	Contingency	-	250	500	500
01-50-599.000	Transfers to Other Funds	106,990	379,427	85,000	95,000
01-50-599.002	Interfund Transfers	-	-	625,000	-
01-50-633.000	Land Acquisition	-	657	-	-
01-51-586.001	Weed Control	6,928	7,258	8,000	5,000

Village of Channahon
Budgeted Expenses by Fund
General Fund 01
Miscellaneous, continued
Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
01-51-586.002	Lien Charges	-	-	500	500
01-51-597.000	Miscellaneous	-	349	500	500
01-51-598.000	Contingency	-	-	1,000	1,000
01-52-505.026	K9 Unit	2,839	-	2,160	2,160
01-52-597.000	Miscellaneous	7	106	1,000	1,000
01-52-597.003	Cadet Program Expenses	-	480	1,000	500
01-52-598.000	Contingency	1,560	739	5,000	5,000
01-53-532.000	Trees	19,385	22,810	30,000	30,000
01-53-563.002	Miscellaneous Testing	550	-	2,500	2,500
01-53-598.000	Contingency	-	-	2,000	2,000
	Total Miscellaneous	152,510	426,243	804,860	168,860
	Grand Total - General Fund Expenses	5,878,364	6,917,562	7,894,452	7,960,735

Village of Channahon
Budget Detail
Budgeted Revenues by Fund

General Capital Improvement Fund 11

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
11-50-303.012	State - Village Telecommunications	91,754	85,539	88,000	60,000
11-50-385.000	Miscellaneous	2,717	-	-	-
11-50-386.002	Interfund Transfer	-	-	625,000	-
11-51-307.000	Dedicated State Sales Taxes	37,900	45,895	42,500	40,000
11-51-307.001	Dedicated Village Sales Taxes	37,900	34,064	42,500	40,000
11-51-308.000	Dedicated Village Fuel Taxes	17,064	14,652	13,500	14,500
11-52-328.003	Police Vehicle	4,080	3,885	3,800	2,200
11-52-328.004	Electronic Citation Fee	542	518	500	2,000
11-52-353.007	Wescom Fee	5,000	5,000	5,000	5,000
11-53-329.014	ITEP Grant	41,713	89,916	625,700	52,160
11-53-353.000	Federal Road Grants	30,285	4,284	1,194,400	47,000
11-53-353.004	Bike Path Cash Contribution	120,000	-	-	-
11-53-353.008	ITEP Grant Revenue	-	4,969	-	-
11-55-380.000	Interest Income	277	120	100	200
11-55-386.000	Transfers from Other Funds	-	335,287	298,600	900,000
	Total Revenues	389,232	624,129	2,939,600	1,163,060
11-50-632.000	Capital Projects	-	71,798	-	-
11-51-617.000	Development Vehicle	-	27,630	28,500	-
11-51-632.000	Capital Projects	6,870	16,392	20,000	90,000
11-52-611.000	Police Vehicles	63,915	78,876	100,000	140,000
11-53-510.000	Engineering Fees	-	-	25,000	-
11-53-511.000	Legal Fees	-	439	-	-
11-53-630.000	Capital Equipment	-	95,676	312,000	107,000
11-53-631.000	Capital Vehicles	154,698	-	175,000	333,000
11-53-632.000	Capital Projects	102,426	180,035	2,322,000	840,700
11-53-633.001	Land Acquisition - Bridge Street	-	-	-	10,000
11-57-631.000	Capital Vehicles	-	-	-	9,000
	Total Expenses	327,909	470,845	2,982,500	1,529,700

Village of Channahon
Budget Detail
Budgeted Revenues by Fund

Rebate Fund 14

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
14-50-380.000	Interest Income	31,953	29,490	21,000	40,000
14-50-385.000	Miscellaneous	-	17,443	-	-
14-50-385.004	Sales Tax Rebates	(1,098)	-	-	-
14-50-390.000	Increase/(Decrease) in Market Value	(16,148)	7,621	-	10,000
	Total Revenues	14,707	54,554	21,000	50,000
14-50-511.000	Legal Fees	7,625	138	-	-
14-50-512.008	Bank Service Fees	1,258	1,273	1,300	1,200
14-50-582.000	Economic Development	20,306	-	-	-
14-55-671.000	Bond Payments	375,000	386,250	393,750	408,750
14-55-672.000	Bond Interest	61,641	53,391	43,735	33,300
14-55-673.000	Bond Fiscal Agent Fees	602	401	500	450
	Total Expenses	466,432	441,452	439,285	443,700

Village of Channahon

Special Revenue Funds

Summary of Budgeted Revenues/Expenses

Budget Year 2020 - 2021

		Fiscal Year 2020 - 2021		Increase
		Total	Total	(Decrease)
Fund No.	Fund Description	Revenues	Expenses	in Fund Balance
02	IMRF & Social Security	668,455	691,400	(22,945)
04	Audit	14,745	46,925	(32,180)
05	Insurance	358,120	324,420	33,700
16	Development Repayment	300,000	300,000	-
20	Capital Projects - TIF I55 & Rt 6	60,100	2,900	57,200
22	Motor Fuel Tax	565,000	700,000	(135,000)
23	School Resources	50	1,000	(950)
24	Police Forfeiture	50	-	50
26	Motor Fuel Tax Bond	2,100,000	2,848,300	(748,300)

Village of Channahon
Budget Detail

IMRF & Social Security

Budgeted Revenues/Expenses - Special Revenue Funds
Budget Year 2020 - 2021

Fund 02 - IMRF & Social Security

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
02-50-301.001	Property Taxes (IMRF)	592,459	593,455	350,000	400,000
02-50-301.003	Property Taxes (Social Security)	-	1,147	150,000	180,000
02-50-304.000	TIF Revenues	94,998	100,722	101,625	84,455
02-50-380.000	Interest Income	2,300	1,594	1,500	4,000
02-50-386.000	Transfers from Other Funds	186,176	-	-	-
	Total Revenues	875,932	696,918	603,125	668,455
02-50-502.001	FICA	34,734	39,946	46,500	47,500
02-50-502.002	Medicare	8,107	9,342	11,000	11,000
02-50-503.000	IMRF	96,065	107,316	116,000	118,000
02-50-599.000	Transfers to Other Funds	-	1,463,580	-	-
02-51-502.001	FICA	19,187	20,583	25,000	24,500
02-51-502.002	Medicare	4,487	4,814	6,000	6,000
02-51-503.000	IMRF	59,191	61,283	70,000	68,500
02-52-502.001	FICA	6,411	5,984	6,500	8,000
02-52-502.002	Medicare	32,120	32,738	34,000	34,500
02-52-503.000	IMRF	19,936	18,232	20,000	19,000
02-53-502.001	FICA	35,399	37,022	40,000	40,000
02-53-502.002	Medicare	8,292	8,682	9,000	9,000
02-53-503.000	IMRF	107,042	108,928	113,500	112,000
02-54-502.001	FICA	15	35	100	100
02-54-502.002	Medicare	3	8	100	100
02-70-502.001	FICA	21,635	22,924	23,000	25,000
02-70-502.002	Medicare	5,074	5,386	5,500	4,000
02-70-503.000	IMRF	68,290	70,158	72,500	69,000
02-71-502.001	FICA	19,942	20,198	21,000	23,000
02-71-502.002	Medicare	4,677	4,747	5,000	4,100
02-71-503.000	IMRF	63,316	62,525	66,500	64,000
02-72-502.001	FICA	786	767	1,000	1,000
02-72-502.002	Medicare	184	179	300	500
02-72-503.000	IMRF	2,505	2,319	2,500	2,600
	Total Expenses	617,400	2,107,697	695,000	691,400
	Increase/(Decrease) in Fund Balance	258,532	(1,410,780)	(91,875)	(22,945)

Village of Channahon

Budget Detail

Audit

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2020 - 2021

Fund 04 - Audit

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
04-50-301.000	Property Taxes (805)	36,694	39,645	20,000	10,000
04-50-304.000	TIF Revenues	5,885	6,715	6,000	4,445
04-50-380.000	Interest Income	79	257	100	300
04-50-386.000	Transfers from Other Funds	8,000	-	-	-
	Total Revenues	50,657	46,617	26,100	14,745
04-50-520.000	Audit Services	28,000	31,800	46,000	46,925
04-50-520.001	Accounting Services	-	-		-
	Total Expenses	28,000	31,800	46,000	46,925
	Increase/(Decrease) in Fund Balance	22,657	14,817	(19,900)	(32,180)

Village of Channahon

Budget Detail

Insurance

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2020 - 2021

	Fund 05 - Insurance				
Account No.	**Account Description**	**Fiscal Year 2018 Actual**	**Fiscal Year 2019 Actual**	**Fiscal Year 2020 Budget**	**Fiscal Year 2021 Approved Budget**
05-50-301.000	Property Taxes (805)	265,748	295,117	300,000	285,000
05-50-304.000	TIF Revenues	42,611	49,991	48,780	53,000
05-50-324.002	Property Damage Reimbursement	14,099	9,525	-	-
05-50-329.011	Safety Grant	22,794	22,561	23,412	19,420
05-50-380.000	Interest Income	74	773	500	700
05-50-385.000	Miscellaneous	-	-	1,000	-
	Total Revenues	345,326	377,968	373,692	358,120
05-50-567.000	Insurance - General Liability	143,927	101,311	125,000	120,000
05-50-567.001	Insurance - Worker's Comp	167,910	160,944	150,813	170,000
05-50-567.002	Insurance - Claims	-	-	10,000	10,000
05-50-567.003	Safety Grant Expense	22,794	22,561	23,412	19,420
05-50-597.002	Bad Debt Expense - Liens, Other/Misc.	-	462	-	5,000
	Total Expenses	334,631	285,278	309,225	324,420
	Increase/(Decrease) in Fund Balance	10,695	92,689	64,467	33,700

Village of Channahon
Budget Detail
Development Repayment
Budgeted Revenues/Expenses - Special Revenue Funds
Budget Year 2020 - 2021

Fund 16 - Development Repayment

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
16-50-386.000	Transfer from Other Funds	701,206	535,209	595,000	300,000
	Total Revenues	701,206	535,209	595,000	300,000
16-50-595.030	Thornton's Development Repayment	701,206	535,209	595,000	300,000
	Total Expenses	701,206	535,209	595,000	300,000
	Increase/(Decrease) in Fund Balance	-	-	-	-

Village of Channahon

Budget Detail

TIF I55 & Rt 6

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2020 - 2021

	Fund 20 - TIF I55 & Rt 6				
Account No.	**Account Description**	**Fiscal Year 2018 Actual**	**Fiscal Year 2019 Actual**	**Fiscal Year 2020 Budget**	**Fiscal Year 2021 Approved Budget**
20-50-301.000	Property Taxes	-	97,675	100,000	60,000
20-50-380.000	Interest Income	101	-	-	100
	Total Revenues	101	97,675	100,000	60,100
20-50-511.000	Legal Fees	499	98	500	500
20-50-512.000	Other Professional Fees	263	963	1,000	2,000
20-50-526.000	Dues & Subscriptions	-	-	-	400
20-50-700.004	Street Lighting Project	-	-	70,000	-
20-50-593.000	Real Estate Tax Distributions	-	-	-	-
20-50-594.000	Redevelopment Agreement Payment	-	-	-	-
	Total Expenses	761	1,060	71,500	2,900
	Increase/(Decrease) in Fund Balance	(660)	96,615	28,500	57,200

Village of Channahon

Budget Detail

Motor Fuel Tax

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2020 - 2021

Fund 22 - Motor Fuel Tax

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
22-80-303.006	State Motor Fuel Tax	320,695	318,831	328,050	325,000
22-80-303.008	State Motor Fuel Tax - High Growth	22,505	22,176	22,000	5,000
22-80-303.013	IDOT Jurisdictional Transfer	826,000	-	-	-
22-80-303.014	State Motor Fuel Tax Renewal Fund	-	-	-	220,000
22-80-380.000	Interest Income	933	12,447	8,800	15,000
22-80-386.000	Transfers from Other Funds	-	1,025	-	-
	Total Revenues	1,170,133	354,479	358,850	565,000
22-80-512.008	Bank Service Fees	-	10	-	-
22-80-538.003	Streets Maintenance Road Programs	300,000	473,290	700,000	700,000
22-80-671.000	Bond Payments	225,000	225,000	235,000	-
22-80-672.000	Bond Interest	13,700	9,200	4,700	-
22-80-673.000	Bond Fiscal Agent Fees	-	-	800	-
	Total Expenses	538,700	707,500	940,500	700,000
	Increase/(Decrease) in Fund Balance	631,433	(353,021)	(581,650)	(135,000)

Village of Channahon

Budget Detail

School Resources

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2020 - 2021

Fund 23 - School Resources

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
23-85-380.000	Interest Income	18	19	-	50
	Total Revenues	18	19	-	50
23-85-529.000	Supplies	-	-	1,000	1,000
	Total Expenses	-	-	1,000	1,000
	Increase/(Decrease) in Fund Balance	18	19	(1,000)	(950)

Village of Channahon

Budget Detail

Police Forfeiture

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2020 - 2021

Fund 24 - Police Forfeiture

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
24-52-325.000	State Police Forfeiture Funds	1,814	6,778	500	-
24-52-380.000	Interest Income	16	27	-	50
	Total Revenues	1,830	6,805	500	50
24-52-597.000	Miscellaneous	-	-	-	-
24-52-610.000	Police Equipment	-	-	-	-
	Total Expenses	-	-	-	-
	Increase/(Decrease) in Fund Balance	1,830	6,805	500	50

Village of Channahon

Budget Detail

Motor Fuel Tax Bond

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2020 - 2021

	Fund 26 - Motor Fuel Tax Bond				
Account No.	**Account Description**	**Fiscal Year 2018 Actual**	**Fiscal Year 2019 Actual**	**Fiscal Year 2020 Budget**	**Fiscal Year 2021 Approved Budget**
26-80-305.009	Village Fuel Tax	315,634	308,097	350,000	400,000
26-80-305.099	Village Diesel Fuel Tax	143,340	1,531,303	150,000	1,685,000
26-80-380.000	Interest Income	583	5,180	1,200	15,000
	Total Revenues	459,557	1,844,581	501,200	2,100,000
26-80-510.000	Engineering Fees	10,950	10,668	148,000	226,000
26-80-538.003	Streets Maintenance Road Program	154,765	103,711	400,000	600,000
26-80-538.098	Streets Maintenance - Township Agreement	7,329	7,239	7,300	7,300
26-80-585.000	Bike Path	-	-	-	250,000
26-80-599.000	Transfer to Other Funds	-	136,312	-	1,765,000
	Total Expenses	173,044	257,929	555,300	2,848,300
	Increase/(Decrease) in Fund Balance	286,514	1,586,651	(54,100)	(748,300)

Village of Channahon

Capital Projects & Debt Service Funds

Summary of Budgeted Revenues/Expenses

Budget Year 2020 - 2021

		Fiscal Year 2020 - 2021		Increase
		Total	Total	(Decrease)
Fund No.	Fund Description	Revenues	Expenses	in Fund Balance
15	Capital Projects - Bluff Road & I55	542,000	345,700	196,300
17	Recaptures Capital Projects	3,000	-	3,000
25	Capital Projects - TIF Aux Sable	8,745,000	8,703,650	41,350
29	Debt Service - Wescom	350,050	345,550	4,500

Village of Channahon

Budget Detail

Capital Projects - Bluff Road & I55

Budgeted Revenues/Expenses - Debt Service Funds

Budget Year 2020 - 2021

Fund 15 - Capital Projects - Bluff Road & I55

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
15-50-301.002	Shared Property Taxes	-	32,119	350,000	500,000
15-50-375.000	Recapture	362,388	43,750	-	-
15-50-380.000	Interest Income	7,822	14,002	10,000	7,000
15-50-386.000	Transfers from Other Funds	-	95,132	-	35,000
	Total Revenues	370,210	185,003	360,000	542,000
15-50-510.000	Engineering Fees	44,205	-	-	-
15-50-512.008	Bank Service Fees	33	40	-	-
15-50-599.000	Transfers to Other Funds	364,115	631,674	-	-
15-50-632.000	Capital Projects	700,801	2,082,077	500,000	-
15-50-671.000	Bond Payments	-	228,000	236,000	240,000
15-50-672.000	Bond Interest	114,680	114,680	110,120	105,400
15-50-673.000	Bond Fiscal Agent Fees	240	238	250	300
15-53-510.000	Engineering Fees	88,675	147,584	10,000	-
	Total Expenses	1,312,749	3,204,293	856,370	345,700
	Increase/(Decrease) in Fund Balance	(942,540)	(3,019,290)	(496,370)	196,300

Village of Channahon

Budget Detail

Rt. 6 & Bradley Intersection Recaptures Capital Projects

Budgeted Revenues/Expenses - Special Revenue Funds

Budget Year 2020 - 2021

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

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
17-50-375.000	Recapture	1,032,500	204,739	-	-
17-50-380.000	Interest Income	1,025	2,724	1,000	3,000
	Total Revenues	1,033,525	207,463	1,000	3,000
17-50-544.002	Traffic Signal	-	-	1,400,000	-
17-53-510.000	Engineering Fees	133,420	276,989	150,000	-
	Total Expenses	133,420	276,989	1,550,000	-
	Increase/(Decrease) in Fund Balance	900,105	(69,526)	(1,549,000)	3,000

Village of Channahon

Budget Detail

TIF Aux Sable

Budgeted Revenues/Expenses - Capital Projects Funds

Budget Year 2020 - 2021

	Fund 25 - TIF Aux Sable				
Account No.	**Account Description**	**Fiscal Year 2018 Actual**	**Fiscal Year 2019 Actual**	**Fiscal Year 2020 Budget**	**Fiscal Year 2021 Approved Budget**
25-50-301.000	Property Taxes	7,680,605	7,936,907	7,950,000	8,700,000
25-50-380.000	Interest Income	16,116	5,273	20,000	45,000
	Total Revenues	7,696,721	7,942,180	7,970,000	8,745,000
25-50-511.000	Legal Fees	293	341	500	1,000
25-50-512.000	Other Professional Fees	1,925	963	1,500	2,000
25-50-520.000	Audit Services	3,800	-	-	-
25-50-526.000	Dues & Subscriptions	650	650	650	650
25-50-593.000	Real Estate Tax Distributions	4,851,239	5,003,588	5,000,000	5,700,000
25-50-594.000	Redevelopment Agreement Payment	2,049,673	2,101,019	2,100,000	3,000,000
25-50-597.000	Miscellaneous	-	16,840	-	-
25-50-751.000	TIF Bond Payments	705,000	730,000	760,000	-
25-50-752.000	TIF Bond Interest	87,800	59,600	30,400	-
25-50-753.000	Bond Annual Fees	4,000	4,000	4,000	-
	Total Expenses	7,704,380	7,917,000	7,897,050	8,703,650
	Increase/(Decrease) in Fund Balance	(7,659)	25,179	72,950	41,350

Wescom

Budgeted Revenues/Expenses - Debt Service Fund
Budget Year 2020 - 2021

Fund 29 - Wescom					
Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
29-50-353.007	Wescom Fee	342,650	343,550	344,350	345,050
29-50-380.000	Interest Income	4,332	5,343	5,300	5,000
	Total Revenues	346,982	348,893	349,650	350,050
29-50-671.000	Bond Payments	205,000	210,000	215,000	220,000
29-50-672.000	Bond Interest	137,650	133,550	129,350	125,050
29-50-673.000	Bond Fiscal Agent Fees	428	428	500	500
	Total Expenses	343,078	343,978	344,850	345,550
	Increase/(Decrease) in Fund Balance	3,904	4,915	4,800	4,500

Village of Channahon

Budget Detail

Police Pension Fiduciary Fund

Budgeted Revenues/Expenses - Fiduciary Funds

Budget Year 2020 - 2021

Fund 21 - Police Pension

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
21-52-301.000	Property Taxes	-	-	700,000	748,000
21-52-301.050	Mobile Home Taxes	11	256	250	300
21-52-304.000	TIF Revenues	-	-	105,690	120,016
21-52-380.000	Interest Income	29,433	26,053	30,000	50,000
21-52-380.002	Dividends	125,017	315,415	150,000	175,000
21-52-380.010	Bond Interest	4,469	-	-	-
21-52-385.000	Miscellaneous	-	734	-	-
21-52-388.000	Transfer from Officers Withholding	189,177	212,509	205,200	207,600
21-52-389.000	Transfer from Village	811,042	737,625	-	-
21-52-390.000	Increase in Market Value	275,092	202,766	100,000	250,000
	Total Revenues	1,434,242	1,495,358	1,291,140	1,550,916
21-52-504.000	Police Pension	272,223	313,240	300,000	464,100
21-52-504.001	Pension Refunds	25,944	-	-	-
21-52-504.004	Duty Disability Pension	44,128	44,128	44,128	44,128
21-52-511.000	Legal Fees	3,000	3,453	3,500	3,500
21-52-512.000	Other Professional Fees	8,198	10,933	11,000	13,500
21-52-512.004	Police Pension Medical Exams	-	-	1,500	1,500
21-52-512.006	Broker Fees	12,778	19,829	20,000	20,000
21-52-512.008	Bank Service Fees	-	700	-	-
21-52-513.000	Professional Development	2,000	2,810	3,000	3,000
21-52-520.000	Audit Services	4,500	4,800	4,500	4,800
21-52-526.000	Dues & Subscriptions	875	795	1,100	1,000
21-52-529.000	Supplies	154	116	500	500
21-52-566.000	Travel	1,157	663	3,500	3,500
21-52-567.000	Insurance - General Liability	6,825	6,925	7,500	8,000
21-52-597.000	Miscellaneous	-	15	500	500
	Total Expenses	381,782	408,407	400,728	568,028
	Increase/(Decrease) in Fund Balance	1,052,460	1,086,951	890,412	982,888

Village of Channahon

Utility Fund

Summary of Budgeted Revenues/Expenses

Budget Year 2020 - 2021

Fund No.	Fund Description	Fiscal Year 2020 - 2021 Total Revenues	 Total Expenses	Increase (Decrease) in Fund Balance
30	Utility Fund	4,320,200	3,849,399	470,801
31	Utility Capital Fund	5,247,980	5,462,950	(214,970)

Village of Channahon

Budget Summary - FUND 30

Budgeted Revenues by Fund (Utility Fund)

Water Revenues

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
30-70-337.000	Franchise Gas	9,828	10,001	10,000	10,000
30-70-340.000	Lien Charges	300	-	-	-
30-70-364.001	Utility Administration Charge	130,256	133,479	133,000	135,000
30-70-365.000	Water Revenue	1,590,072	1,396,481	1,550,000	1,500,000
30-70-369.000	Water Meters	43,068	52,313	30,000	21,000
30-70-370.000	System Revenue	2,775	2,900	2,500	1,750
30-70-372.000	Construction Water	3,745	4,025	3,500	2,450
30-70-374.000	Water Purchases	10,402	5,786	8,000	7,500
30-70-379.000	Water Penalties	41,669	39,219	40,500	40,000
30-70-380.000	Interest Income	16,040	30,921	27,500	44,000
30-70-384.000	Well Permits	3,010	4,100	4,000	4,000
30-70-386.000	Transfers from Other Funds	-	1,463,580	-	-
30-70-390.000	Increase/(Decrease) in Market Value	(5,383)	2,539	-	1,000
	Total Water Revenues	1,845,780	3,145,344	1,809,000	1,766,700

Sewer Revenues

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
30-71-364.002	Utility Administration Charge	70,101	73,080	72,000	72,000
30-71-366.000	Sewer Revenue	1,124,449	1,291,429	1,200,000	1,350,000
30-71-380.000	Interest Income	16,040	30,902	28,000	44,000
30-71-385.000	Miscellaneous	538	-	-	-
30-71-390.000	Increase/(Decrease) in Market Value	(5,383)	2,539	2,000	1,000
	Total Sewer Revenues	1,205,745	1,397,951	1,302,000	1,467,000

Village of Channahon

Budget Summary - FUND 30

Budgeted Revenues by Fund (Utility Fund)

Refuse Revenues

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
30-72-340.000	Lien Charges	1,488	1,370	1,000	1,000
30-72-380.000	Interest Income	15,573	23,619	23,000	26,000
30-72-390.000	Increase/(Decrease) in Market Value	(5,383)	2,539	2,000	1,000
30-72-394.001	Refuse 35 Gallon Regular	60,439	68,929	68,000	-
30-72-394.002	Refuse 64 Gallon Regular	256,354	302,959	283,000	-
30-72-394.003	Refuse - Regular	409,890	504,688	468,000	840,000
30-72-394.004	Refuse 35 Gallon Senior	35,554	40,661	38,000	-
30-72-394.005	Refuse 64 Gallon Senior	55,291	67,386	64,000	-
30-72-394.006	Refuse - Senior & Disabled Veteran	30,899	39,945	37,000	150,000
30-72-395.000	Refuse Penalty	19,494	16,172	16,000	16,000
30-72-395.001	Refuse Administrative Fee	-	-	-	52,500
	Total Refuse Revenues	879,598	1,068,268	1,000,000	1,086,500
	Grand Total - Utility Fund Revenues	3,931,123	5,611,563	4,111,000	4,320,200

Village of Channahon

Budget Summary - **FUND 30**

Budgeted Expenses by Fund **(Utility Fund)**

Salaries

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
30-70-408.006	Accounting Clerk II	13,051	11,454	14,183	14,600
30-70-436.000	Assistant Public Works - Water	16,962	17,794	17,950	19,050
30-70-437.001	Laborer - 1	4,239	4,975	5,342	5,100
30-70-437.002	Laborer - 2	5,056	5,745	5,880	6,100
30-70-437.003	Laborer - 3	5,055	5,745	5,880	6,100
30-70-437.004	Laborer - 4	5,056	5,745	5,880	6,100
30-70-437.005	Laborer - 5	5,055	5,744	5,880	6,100
30-70-437.006	Laborer - 6	5,034	5,745	5,880	6,100
30-70-437.007	Laborer - 7	22,802	24,167	25,875	27,500
30-70-437.008	Laborer - 8	27,887	28,723	29,400	30,200
30-70-437.009	Laborer - 9	-	-	4,700	16,600
30-70-438.001	Step Up Wages	-	24	500	500
30-70-440.000	Engineering Project Manager	34,042	35,063	35,200	35,200
30-70-440.001	Engineering Technician	-	-	23,333	21,600
30-70-442.000	Public Works Superintendent	39,046	40,217	26,667	30,800
30-70-445.000	Foreman	26,261	27,048	27,167	27,900
30-70-445.001	Foreman	-	-	21,700	23,000
30-70-450.001	Public Works Director - Engineer	45,128	46,481	46,650	47,900
30-70-451.000	Public Works Office Assistant	10,518	14,118	14,650	15,500
30-70-452.000	Water Treatment Operator	60,051	63,862	69,600	64,800
30-70-473.000	Pager Pay	6,657	7,093	6,800	8,700
30-70-475.000	Overtime	10,470	8,416	12,100	14,500
30-70-499.000	Compensated Absences	1,098	960	3,000	3,000
30-71-408.006	Accounting Clerk II	13,051	11,454	14,183	14,600
30-71-436.000	Assistant Public Works - Water	16,453	17,270	17,950	19,050
30-71-437.007	Laborer - 7	22,799	24,165	25,875	27,500
30-71-437.008	Laborer - 8	27,884	28,721	29,400	30,200
30-71-437.009	Laborer - 9	-	-	-	16,600
30-71-438.001	Step Up Wages	80	312	500	500
30-71-440.000	Engineering Project Manager	33,044	34,036	35,200	35,200
30-71-440.001	Engineering Technician	-	-	23,333	21,600
30-71-442.000	Public Works Superintendent	37,901	39,039	26,667	30,800
30-71-445.000	Foreman	25,491	26,256	27,167	27,900
30-71-445.001	Foreman	-	-	21,700	23,000
30-71-450.001	Public Works Director - Engineer	43,805	45,120	46,650	47,900
30-71-451.000	Public Works Office Assistant	10,230	13,707	14,650	15,500

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

Salaries, continued

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
30-71-453.000	Waste Water Operator	72,610	69,058	76,600	78,465
30-71-473.000	Pager Pay	5,761	5,874	7,200	8,700
30-71-475.000	Overtime	14,929	13,786	11,900	15,000
30-71-499.000	Compensated Absences	1,098	960	3,000	3,000
30-72-408.006	Accounting Clerk II	13,447	12,835	14,183	14,600
	Total Salaries	682,051	701,712	810,376	867,065

Related Payroll Costs

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
30-70-501.001	Hospitalization Coverage	26,600	25,972	30,000	35,000
30-70-501.002	Dental Coverage	1,661	1,501	1,500	2,200
30-70-501.003	Life Insurance Coverage	292	712	500	900
30-70-501.004	Vision Care	836	942	1,000	1,100
30-70-501.011	Hospitalization - Union	27,053	29,553	91,100	62,500
30-70-503.100	Water-IMRF Net Pension Expense	(21,312)	(11,324)	-	(12,000)
30-70-504.100	OPEB Liability Expense	-	10,918	-	11,000
30-70-505.000	Unemployment Insurance	281	290	500	300
30-70-513.000	Professional Development	2,394	1,298	6,690	6,680
30-71-501.001	Hospitalization Coverage	25,384	25,200	30,000	35,000
30-71-501.002	Dental Coverage	1,654	1,457	1,500	2,200
30-71-501.003	Life Insurance Coverage	246	669	500	900
30-71-501.004	Vision Care	548	651	1,000	1,100
30-71-501.011	Hospitalization - Union	48,272	53,054	71,300	81,000
30-71-505.000	Unemployment Insurance	281	290	500	300
30-71-513.000	Professional Development	1,783	1,755	5,190	5,790
30-72-501.001	Hospitalization Coverage	315	13	1,000	1,100
30-72-501.002	Dental Coverage	-	-	100	100
30-72-501.003	Life Insurance Coverage	20	19	100	100
30-72-501.004	Vision Care	182	157	200	100
30-72-501.011	Hospitalization - Union	7,716	5,423	5,900	9,500
30-72-505.000	Unemployment Insurance	23	42	100	100
	Total Related Payroll Costs	124,228	148,591	248,680	244,970

Village of Channahon

Budget Summary - **FUND 30**

Budgeted Expenses by Fund **(Utility Fund)**

Water and Sewer Operating Related Costs

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
30-70-517.000	Water (Joliet)	154,332	192,095	170,000	187,850
30-70-553.000	Water Meter Parts	9,897	21,414	11,625	22,650
30-70-553.001	Water Meters Contra	6,863	-	25,000	25,000
30-70-554.000	Lab Equipment	3,430	1,989	4,800	5,650
30-70-561.000	Rentals	-	-	500	500
30-70-562.000	Chemicals	12,954	6,363	16,038	17,025
30-70-563.000	Water Testing	4,817	12,745	19,050	14,350
30-70-563.001	Well Inspections	1,000	2,713	3,500	3,500
30-70-652.003	IEPA Water Interest Payments	1,619	1,202	774	336
30-71-518.000	Sewer (Joliet)	169,530	197,864	179,000	195,918
30-71-526.001	NPDES Permits	10,000	14,375	17,500	52,500
30-71-545.000	Sludge Removal	65,102	118,411	153,150	153,950
30-71-554.000	Lab Equipment	5,921	3,447	9,465	9,465
30-71-561.000	Rentals	-	-	500	500
30-71-562.000	Chemicals	3,919	7,609	17,400	24,450
30-71-563.002	Miscellaneous Testing	550	-	2,500	2,500
	Total Water and Sewer Operating Related Costs	449,933	580,226	630,802	716,144

General Operating Costs

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
30-70-506.000	Uniforms	1,166	1,165	2,575	3,800
30-70-514.000	Telephone	2,593	2,904	2,800	3,000
30-70-515.000	Electric	92,324	98,326	100,000	100,000
30-70-516.000	Gas	3,708	3,616	2,500	3,000
30-70-525.000	Postage	7,629	7,118	8,565	8,565
30-70-526.000	Dues & Subscriptions	1,636	1,113	1,700	2,225
30-70-527.000	Printing	894	1,445	1,400	1,500
30-70-528.000	Publishing	529	17	700	1,500
30-70-529.000	Supplies	2,631	1,881	3,600	3,800
30-70-542.000	Fuel	4,841	5,057	4,165	4,800
30-70-550.000	Equipment	16,304	12,893	13,500	6,700
30-70-551.000	Office Furniture	-	-	2,500	500
30-70-552.000	Tools	241	676	2,180	2,400

Village of Channahon

Budget Summary - FUND 30

Budgeted Expenses by Fund (Utility Fund)

General Operating Costs, continued

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
30-70-586.002	Lien Charges	39	-	500	500
30-71-506.000	Uniforms	1,053	1,220	2,575	2,800
30-71-514.000	Telephone	2,593	2,904	2,800	3,000
30-71-515.000	Electric	69,249	62,060	60,000	75,700
30-71-516.000	Gas	6,294	6,930	6,500	8,000
30-71-525.000	Postage	5,976	6,397	7,500	7,500
30-71-526.000	Dues & Subscriptions	6,911	4,456	7,550	7,875
30-71-527.000	Printing	808	1,476	1,400	1,575
30-71-528.000	Publishing	84	17	500	500
30-71-529.000	Supplies	2,702	2,518	4,100	4,450
30-71-542.000	Fuel	4,841	5,057	4,165	4,800
30-71-550.000	Equipment	9,584	3,233	9,300	15,700
30-71-551.000	Office Furniture	-	-	2,750	1,900
30-71-552.000	Tools	40	23	2,270	1,900
30-71-586.002	Lien Charges	-	-	500	500
30-72-525.000	Postage	8,229	8,755	7,500	10,900
30-72-526.000	Dues & Subscriptions	-	-	-	250
30-72-527.000	Printing	785	1,433	1,000	2,000
30-72-586.002	Lien Charges	543	568	1,000	1,000
	Total General Operating Costs	254,224	243,256	268,095	292,640

Professional Services

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
30-70-502.000	Medical Testing	226	140	500	1,000
30-70-510.000	Engineering Fees	-	-	59,500	128,000
30-70-511.000	Legal Fees	-	-	2,000	2,000
30-70-511.004	Legal Fees - Collective Bargaining	-	-	1,000	1,000
30-70-512.000	Other Professional Fees	-	-	7,500	7,500
30-71-502.000	Medical Testing	382	470	500	500
30-71-510.000	Engineering Fees	692	1,898	3,000	8,000
30-71-511.000	Legal Fees	-	6,971	5,000	5,000
30-71-511.006	Reimbursed Legal Fees	-	1,425	-	2,000
30-71-512.000	Other Professional Fees	-	1,500	20,000	-

Village of Channahon

Budget Summary - **FUND 30**

Budgeted Expenses by Fund **(Utility Fund)**

Professional Services, continued

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
30-72-511.000	Legal Fees	-	-	-	2,000
30-72-524.000	Refuse Contract	854,717	904,424	875,000	1,005,000
	Total Professional Services	856,017	916,828	974,000	1,162,000

Repairs and Maintenance

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
30-70-535.000	Building Maintenance	881	10,298	14,000	39,000
30-70-536.000	Equipment Maintenance	29,551	26,229	37,680	31,805
30-70-536.001	Computers and Technology	4,884	4,242	6,900	7,650
30-70-537.000	Vehicle Maintenance	3,937	480	4,212	3,780
30-70-539.000	Restoration Maintenance	312	1,078	2,025	2,025
30-70-541.000	Facility Maintenance	17,996	16,620	9,800	10,300
30-71-535.000	Building Maintenance	18,502	13,769	9,950	33,125
30-71-536.000	Equipment Maintenance	34,343	29,973	39,645	62,420
30-71-536.001	Computers and Technology	4,884	4,242	6,900	6,350
30-71-537.000	Vehicle Maintenance	3,816	472	4,212	3,880
30-71-539.000	Restoration Maintenance	204	-	2,025	3,075
30-71-541.000	Facility Maintenance	16,915	11,039	24,350	25,050
	Total Repairs and Maintenance	136,226	118,441	161,699	228,460

Debt Related Expenses

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
30-70-672.000	Bond Interest	20,547	17,797	21,325	17,325
30-71-672.000	Bond Interest	103,250	91,850	117,238	59,275
30-70-673.000	Bond Fiscal Agent Fees	428	428	500	500
30-71-673.000	Bond Fiscal Agent Fees	201	401	500	500
	Total Debt Related Expenses	124,425	110,476	139,563	77,600

Village of Channahon

Budget Summary - FUND 30

Budgeted Expenses by Fund (Utility Fund)

Miscellaneous

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
30-70-512.008	Bank Service Fees	664	702	1,000	1,000
30-70-519.000	J.U.L.I.E. Locates	1,978	2,335	2,100	3,000
30-70-569.000	Equipment Lease	983	1,041	1,100	1,100
30-70-597.000	Miscellaneous	280	-	500	500
30-70-599.000	Transfers to Other Funds	132,767	36,200	41,150	41,110
30-70-599.002	Interfund Transfers	150,000	155,000	155,000	165,000
30-70-600.000	Accrued Interest Expense	(6,102)	(6,863)	-	-
30-71-512.008	Bank Service Fees	714	712	1,000	1,000
30-71-519.000	J.U.L.I.E. Locates	1,978	2,335	3,000	3,000
30-71-569.000	Equipment Lease	983	1,041	1,100	1,100
30-71-597.000	Miscellaneous	-	-	500	500
30-71-599.000	Transfers to Other Funds	125,502	36,200	41,150	41,110
30-72-512.008	Bank Service Fees	721	712	1,000	1,000
30-72-569.000	Equipment Lease	586	1,041	1,100	1,100
30-72-597.000	Miscellaneous	236	-	-	-
30-72-599.000	Transfers to Other Funds	3,477	-	-	-
	Total Miscellaneous	414,768	230,455	249,700	260,520
	Grand Total - Utilities Fund Expenses	3,041,873	3,049,985	3,482,915	3,849,399

Village of Channahon

Budget Summary - **FUND 31**

Budgeted Revenues **(Utility Capital Fund)**

Revenues

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
31-70-367.000	Water Tap On Fees	619,441	802,811	314,860	317,520
31-70-375.000	Recapture	-	55,446	-	-
31-70-380.000	Interest Income	-	251	500	300
31-70-386.000	Transfers from Other Funds	364,115	118,242	-	-
31-70-386.002	Interfund Transfers	150,000	155,000	155,000	165,000
31-70-390.000	Increase in Market Value	-	2,616,056	-	-
31-71-368.000	Sewer Tap On Fees	418,891	450,605	308,350	314,860
31-71-380.000	Interest Income	-	251	500	300
31-71-381.001	Loan Proceeds	-	-	10,900,000	3,250,000
31-71-385.000	Miscellaneous	-	45,056	-	-
31-71-397.050	Bond Proceeds	-	-	1,200,000	1,200,000
	Total Utilities Capital Fund Revenues	1,552,447	4,243,719	12,879,210	5,247,980

Water Related Expenses

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
31-70-500.000	Debt Issuance Costs	-	-	30,000	30,000
31-70-510.000	Engineering Fees	195	-	-	-
31-70-553.001	Water Meters Contra	52,734	34,812	-	35,000
31-70-596.000	Depreciation	678,319	725,778	-	-
31-70-597.000	Miscellaneous	1	-	-	-
31-70-630.000	Capital Equipment	-	-	110,000	77,000
31-70-631.000	Capital Vehicles	-	-	-	14,000
31-70-632.000	Capital Projects	(57,366)	-	651,000	452,000
31-70-651.004	IEPA Water Principal Payments	16,343	16,760	17,188	17,626
31-70-651.005	IEPA Water Principal Contra	(16,343)	(16,760)	(17,188)	(17,626)
31-70-651.012	IEPA Water Tower Principal	65,792	65,792	65,793	65,792
31-70-651.013	IEPA Water Tower Principal Contra	(65,792)	(65,792)	(65,793)	(65,792)
31-70-671.000	Bond Payments	150,000	155,000	219,000	225,000
31-70-671.001	Bond Payments Contra Account	(150,000)	(155,000)	(219,000)	(225,000)
31-70-671.060	Amortization of Bond Premium	(19,527)	(19,527)	(20,000)	(20,000)
31-70-672.000	Bond Interest	28,670	28,670	27,530	26,350
31-70-673.000	Bond Fiscal Agent Fees	235	238	500	300
	Total Water Related Expenses	683,262	769,970	799,030	614,650

Village of Channahon

Budget Summary - **FUND 31**

Budgeted Revenues **(Utility Capital Fund)**

Sewer Related Expenses

Budget Year 2020 - 2021

Account No.	Account Description	Fiscal Year 2018 Actual	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2021 Approved Budget
31-71-596.000	Depreciation	617,387	669,277	-	-
31-71-630.000	Capital Equipment	-	21,609	146,500	77,000
31-71-631.000	Capital Vehicles	-	-	-	61,500
31-71-632.000	Capital Projects	274,541	-	53,950	259,800
31-71-633.000	Land Acquisition	-	-	1,200,000	1,200,000
31-71-651.014	IEPA Plant Expansion Principal	-	-	20,000	20,000
31-71-651.015	IEPA Plant Expansion Principal Contra	-	-	(20,000)	(20,000)
31-71-651.016	IEPA Plant Expansion Interest	-	-	5,000	5,000
31-71-651.017	IEPA Plant Expansion Interest Contra	-	-	(5,000)	(5,000)
31-71-663.056	Waste Water Expansion	-	-	10,346,600	3,250,000
31-71-671.000	Bond Payments	545,000	553,750	561,250	521,250
31-71-671.001	Bond Payments Contra	(545,000)	(553,750)	(561,250)	(521,250)
	Total Sewer Related Expenses	891,927	690,886	11,747,050	4,848,300
	Utility Capital Fund Expenses	1,575,189	1,460,856	12,546,080	5,462,950