

Village of Rantoul, Illinois

Operating and Capital Budget

2020-2021



VILLAGE OF RANTOUL

VILLAGE BOARD AND APPOINTED PERSONNEL FY 2020 – 2021

MAYOR

Charles Smith

TRUSTEES

Hank Gamel

Mark Wilkerson

Sam Hall

Gary Wilson

Sherry Johnson

Terry Workman

SUPERINTENDENTS AND STAFF APPOINTMENTS

Village Administrator

Scott Eisenhower

Comptroller

Pat Chamberlin

ESDA Director

Dan Russell

Fire Chief

Ken Waters

Police Chief

Tony Brown

Public Works Director

Greg Hazel

Recreation Director

Luke Humphrey



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Village of Rantoul

Illinois

For the Fiscal Year Beginning

May 1, 2019

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **Village of Rantoul, Illinois** for its annual budget for the fiscal year beginning **May 1, 2019**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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HOW TO REFERENCE THIS DOCUMENT

The budget is organized into eleven sections: Introduction, Summaries, General Fund, Special Revenue Funds, Proprietary Funds, Internal Services Funds, Trust and Agency Funds, Capital Project/Debt Service Funds, Capital Plan, Public Library, and Supplemental Information.

Introduction

This section contains: a list of key personnel, the GFOA award certificate, table of contents, and the Report to Mayor and Trustees (Transmittal Letter). This report includes an overview of the budget priorities, as well as a discussion of the challenges facing the Village and the response to these challenges. It is immediately followed by a Budget Summary exhibit.

A statement of Financial Policies is also included which contains statements on the Village position on general fund balance and a definition of a “balanced budget.” Within the Financial Policies section reference is made to Debt Policy and the intention to develop guidelines to address the appropriate level of debt and how that debt is to be spent.

In addition, the Introduction section includes the Village Mission Statement, a status of Village Goals for FY 19-20, and new Village goals for FY 20-21. These are followed by revenue and expense comparisons of all funds for FY 20-21 and the prior year. The Village Organizational Chart and a brief narrative on Community Background conclude this section.

Summaries

This section contains a matrix which outlines the Funding Sources of the key funds. It is followed by a FY 20-21 Total Budget summary of revenue and expense, by source, for all funds. In addition, there is a Revenue Analysis by major operating fund, which identifies revenue history and trends. Exhibits relating to Full-time Positions are included in this section. The section concludes with a summary narrative of Estimated Fund Balances based on the estimates used in creating this year’s budget.

General Fund

This section begins with pie charts showing the year-end numbers for FY 19-20 General Fund revenues, as well as how those revenue dollars were spent during that fiscal year. It also provides graphs of trends in key General Fund revenues and a detailed revenue exhibit of the General Fund, displaying FY 20-21 and two prior years. This section concludes with Goals and Position counts by department, as well as the expense history of the fund and that of departments/divisions within it.

Special Revenue Funds

This section summarizes the revenue and expenses of the individual funds comprising the Special Revenue group. The major operating funds of this group are: Motor Fuel Tax, TIF, and Community Development. Goals and position counts are included, where applicable.

Proprietary Funds

This section summarizes the revenue and expenses of the individual funds comprising the Proprietary group. Goals and position counts are included, where applicable.

Internal Services Funds

This section summarizes the revenue and expenses of the individual funds which comprise the Internal Services group. Goals and position counts are included, where applicable.

Trust and Agency Funds

Summarized revenue and expense budgets are presented for the Firefighters Fund and the Police Pension Fund.

Capital Project Funds

Summarized revenue and expense budgets are presented for the Corporate Restricted Reserve Fund and the Veterans' Parkway Fund. The Debt Service Fund is included in this section.

Capital Plan

This section consists of a narrative overview of the fixed asset and capitalization policy (including a definition of "capital"), brief narrative overview of how the Capital Improvement Plan is paid for and how capital planning is impacted by the Village Comprehensive Plan. A summarized multi-year Capital Comparison and a Description of Budgeted Capital is also included. The section then presents the Capital Plan for each fund, including justification statements. The section concludes with a presentation of the Impact on the Operating Budget of those projects over \$50,000.

Public Library

The FY 20-21 operations budget for the Rantoul Public Library is presented. The library is a reportable component unit.

Supplemental Information

This section contains miscellaneous information which may be interesting and useful:

- Community Profile
- Budget Process and Control
- Budget Accountabilities
- Long Term Debt of the Village and Bond Debt Schedules
- Glossary



REPORT TO THE MAYOR AND TRUSTEES

To Mayor Charles Smith and Honorable Trustees of the Village of Rantoul:

We present for your consideration and approval the Rantoul, Illinois fiscal year 2021 governmental budget, beginning May 1, 2020, and ending April 30, 2021. The budget has been developed pursuant to the provisions of Illinois Compiled Statutes (50 ILCS 330). The consolidated budget states revenue of \$43,966,200 (includes interdepartmental transfers) and expenditure of \$47,677,100 (includes interdepartmental transfers) and follows relevant Village financial policies.

This transmittal letter offers an executive summary and overview of the budget document, which includes comprehensive, detailed information about the budget's relationship to Village policy, the operational elements of Village government, and how the financial planning needs of the Village have been addressed.

Budget Organization

The Village of Rantoul budget is organized into components using the concept of a fund. A fund is a self-balancing accounting entity with revenues and expenditures segregated for the purpose of carrying out specific programs in accordance with Village policies and applicable state and federal laws.

All funds contain at least one department budget and a group of expenditures that provides for the accomplishment of a specific program or purpose. Each department overview includes budget highlights and a line-by-line budget. The highlights note trends that may be occurring with the budget with respect to revenue or expenditure and underlying factors having an impact on budget characteristics.

Fund Types

- General Fund. The General Fund is the primary government fund that encompasses operations for virtually all of the Village of Rantoul's statutorily required functions.
- Special Revenue Funds. The Village of Rantoul has eleven special revenue funds.
- Debt Management and Capital Projects Funds. Includes the Village's debt service and capital projects funds, and discusses financial details, revenue sources, debt structure, and relevant project status.
- Proprietary Funds. Village of Rantoul enterprise funds include our electric, water, wastewater, gas, and solid waste divisions.

Strategic Planning

The Village Board engaged in a strategic planning session in November 2017. The goals created there are incorporated into a master Village goal list as shown on page 12.

One of the key goals is to develop a long-range financial plan that incorporates estimates for capital expenditures on items such as facilities, vehicles, and technology infrastructure.

Economic Environment

What was a robust economy in the first three months of 2020 was devastated by the “Severe Acute Respiratory Syndrome Coronavirus 2” pandemic which forced the closure of all businesses, schools, and governmental agencies, leading into April. Not only did this have a significantly negative impact on the end of Fiscal Year 2020, but the declining revenues and growing expenditures due to the pandemic will last well into, if not throughout, Fiscal Year 2022. The challenge was to determine, in advance of preparing this Fiscal Year 2021 Budget, what the impact will be on both revenues and expenditures. It was determined that too little was known at the time of the document’s approval to accurately compose an adjusted budget. Adjustments to both columns will need to be made throughout the Fiscal Year, and it is recommended that following the end of the first quarter of Fiscal Year 2021, an analysis is conducted on the trends for revenues and expenditures, and projections be made accordingly with budget amendments throughout the year to address the loss in funds and account for the unbudgeted expenditures. Of particular interest in this analysis will be the pandemic’s impact on Sales Tax (both Home Rule and State), Income Tax, Motor Fuel Tax (both Home Rule and State), and Hotel/Motel Tax. With reduced local retail shopping opportunities, an increase in layoffs and unemployment throughout the state, and a near-prohibition on any travel, these revenue sources could be terribly impacted for several months and are heavily relied upon to meet annual budgetary expenditures. Nationally, terms like “recession” and “depression” have been used to discuss the possible impact of this virus. Therefore, Village staff will need to be mindful of controlling daily expenditures relative to projected declining funding sources.

Not only is the pandemic likely to have a severe impact on local financial resources, but the State of Illinois is also indicating a large loss in revenue which could also have a local impact. Aside from the possible reduction in “per capita” funding sources passed through the state to local governments, if the state is unable to meet their financial obligations, a reduction or elimination of Local Government Distributive Funds has been discussed as a means to help the state offset some of their deficit. This is a significant source of revenue for the Village and any reduction would have a major impact on our ability to meet our service costs. This, coupled with the threat that a failure of the voters to approve the “Graduated Income Tax” Referendum in November, 2020 would also mean a “sweep” of the Local Government Distributive Funds into state revenue, provides no stability for this funding source in the upcoming Fiscal Year. These considerations force the Village to be very conservative on its revenue projections going into the new fiscal year, in difference to generally favorable revenue realizations over the past three years.

Furthermore, economizing measures are reducing important revenue streams, such as the imposed 1.5% service fee for collections by the Illinois Department of Revenue. State agencies also impose mandates that require municipalities to perform new enforcement activities without any additional revenue to offset staffing costs. Less tangible, but no less painful, are the challenges to economic development when potential candidates are not able to receive adequate services from the state, and the impact the state's lower bond rating is having on municipal funds or our borrowing capabilities.

That stated, not all is "doom and gloom" financially for the Village of Rantoul. Real estate market values continue to increase with the Equalized Assess Valuation (EAV) rising from \$91,873,360 in Property Tax Year 2018, to \$114,153,689 in Tax Year 2019. This 24.25% increase in value allowed the Village to lower its Property Tax Rate by nearly 30 cents. The 2020 Property Tax Year values are not available at the time of this document's publication, therefore the impact the pandemic has on property values is not yet known.

The Village of Rantoul saw growth in the employment arena, with industrial expansions taking place over the past year, and more growth expected in this fiscal year. The Champaign-Urbana region (of which Rantoul is a part) saw its unemployment rate drop to 2.4% in March of 2020. That progress changed, however, when the pandemic began, and the horrific toll it took on job retention and creation dropped the unemployment rate to 10.9%, highly uncharacteristic for this area (Source: U.S. Department of Labor, https://www.bls.gov/eag/eag.il_champaign_msa.htm). The job market recovery efforts will be bolstered by the construction of the Rantoul Family Sports Complex. This 65-acre multi-sport facility will encourage economic development adjacent to the fields. Currently, negotiations on new hotels, restaurants, office space, medical provider facilities, and retail outlets have started in hopes of seeing new development rise, jobs created, property market values continuing upward, and revenue sources increasing, thanks to sports tourism. This pandemic is seen as a significant challenge to the robust economy we have experienced, but the Village, through fiscal management during the crisis, and an economic engine under construction, is positioned to rebound from its effects.

Revenues and Expenditures

FY2021 revenue for all Village funds is budgeted at \$50,931,300 and reflects a decrease of \$750,700 (1.45%) over the FY2020 budget.

FY2021 expenditure for all Village funds is budgeted at \$54,642,200 and reflects an increase of \$1,296,100 (2.43%) over the FY2020 budget. The majority of the expenditure increase is a result of more capital projects budgeted for FY2021. The FY2021 budget is a balanced budget per Village of Rantoul's financial policies.

In the General Fund, we anticipate \$10,999,100 in revenue exceeding expenditures of \$11,168,800 by \$10,200 (carry over of a grant of \$180,000). Taxes provide over 51% of revenues and are the largest source of income for the Village. This category includes sales tax (\$2.9 million), income tax (\$1.4 million) and utility tax (\$700,000). Sales tax performance is up

approximately 1.3% from the previous year's budget. After taxes, intergovernmental revenues represent about 24%, and transfers from other funds represent about 13% of the General Fund budget. Licenses and permits and recreational user fees together contribute about another 7% of the budget.

General Fund expenditures will increase in FY2021 by about 1.5% year-over-year to budget. This increase is a result of the Police Pension contributions and two grants that are anticipated in the Recreation Department. Department Heads worked very hard to constrain expenditures despite upward pressure on wages and benefits due to the compensation study implemented in CY2017.

Financial Concerns

The Village of Rantoul has a strong balance sheet but faces a future where revenue growth is likely to be very modest. In this section, we discuss the concerns that will be most problematic for Village finances in FY2021 and later years. Again, we believe that it is of utmost importance that we move forward with long-term financial planning to provide the best possible information for decision-making going into the FY2022 budget process.

Employee health care costs. Health insurance is the single largest expenditure that the Village makes for its employees after wages. For several years, the Village claims experience has been much higher than would be expected for the size of employee group. While this past year has been an exception, and a flat claims experience has improved the Village's outlook, this always remains a concern.

In order to reduce volatility in expenditures, the Village joined the Intergovernmental Personnel Benefits Cooperative (IPBC) in 2016, an Illinois-based organization of municipal and other governmental groups. IPBC negotiates with insurers to achieve significant savings on premiums, as well as establishes a funding pool to share risk among customers. Unfortunately, the insurer available to the Village in the Champaign-Urbana-Rantoul market had a sub-optimal discount rate negotiated with local health care providers, with a disadvantage of more than twenty-five basis points in some cases relative to other insurers. This in turn brought about the near collapse of the sub-pool that the Village was placed in upon entry into IPBC. It has also resulted in the accumulation of over \$500,000 in obligations over and above its allocations for self-insurance. If the Village continued on this course, it was likely the total obligation would have exceeded \$1 million within four years.

The Village responded to this by obtaining insurance directly with a local company (Health Alliance) that met its financial needs while improving care for employees. These improvements included expanding the provider network to include Christie Clinic, reducing the annual deductible to \$1,500, reducing co-pays on emergency room visits from \$750 to \$200, reducing co-pays on physician visits to \$25 (primary care) and \$50 (specialty) from the previous \$75, and reduced prescription drug costs so that maintenance and specialty items are more readily accessible. The new insurer also dramatically increased the discounts for covered services. The Village has embarked on a plan to gradually increase the share of premiums borne by employees

taking “single” coverage (spouse and family coverage shares are not changing). Prior to this plan implementation, the premium share was only 1% with 99% paid by the Village. Over the next six years, the single coverage employee share will increase to 20% of the premium. Additionally, the Village has implemented an opt-out incentive program to reduce the number of participants in the plan. This plan provides for incentive payments up to \$1,750 per year to leave the Village’s insurance. Over 30 people took advantage of this benefit.

The Village experienced improvement in its claims data for a second year in a row. That, coupled with the negotiations work performed by the Village’s new Health Benefits broker, Esser-Hayes CIBC, the health insurance contract saw a zero percent (0%) increase over last year’s premiums.

Utility transfers. In the aggregate, transfers from our enterprise funds makes up one of the largest sources of revenue for the General Fund. However, as we expressed during budget hearings this year, we are very concerned about the level and growth in transfers. That said, great efforts were made during this budget process to reduce the amount of transfers taking place, with an emphasis on producing a decrease of this practice annually. At the same time, a Cost of Service study is being conducted on all Village-owned utilities. The forthcoming results of the utility rate studies should be used to determine a sustainable level of transfer over the next three to five years.

Wage growth. In past years, employees received annual wage adjustments typically in excess of 3%. Unfortunately, with the flattening or declining major revenue sources, the Village’s ability to fund these increases is not growing as quickly. For FY2021, we reduced general increases to 2% for non-bargaining employees while employees in collective bargaining units received their contracted increases in the neighborhood of 2-3% in most cases. However, in future years, there may be the need to renegotiate these contracts should revenue performance continue to lag.

Police pension. The Village provides pension benefits to its Police officers as required by state statute through its own pension fund. In 2017, the Village issued twenty-year general obligation bonds in the amount of \$10.81 million to provide full funding of its current pension obligations, with revenues coming from property taxes and a new utility fee to service the debt. It remains to be seen whether this strategy will bear fruit in the long-term, and largely depends on the performance of the fund investments. In the meantime, the Village will still be required to pay ever increasing obligations through higher fees or taxes. The cost of this defined-benefit plan is dictated through the State of Illinois. It is only through legislative action that the course of this program can be changed to one that is realistic and sustainable into the future.

Capital needs. The Village owns a significant number of facilities where it is likely that much of the required maintenance has been deferred. In some cases, we have been able to limp along. However, as systems fail, repairs will be necessary to continue services, necessitating large and unplanned expenditures that will place unexpected demands on the Village’s finances. Beyond the Village’s facilities for its regular services, there is a significant portfolio of properties transferred from the Air Force that also require maintenance and repair. The Village does not have the financial capacity to satisfy these needs, which run into many millions of dollars.

In addition, the Village's vehicle fleet has aged significantly, with the current average age of approximately 15.3 years for each unit. The typical average fleet age among U.S. municipalities is approximately 7.3 years. Given that there are 112 road vehicles in the fleet, the total cost of replacement is in the millions of dollars. Options must be considered which would reduce the demand for capital and also reduce expenditures on maintenance by achieving an optimal balance between the expected depreciation and maintenance expense curves.

Finally, the Village's primary information system, the mainframe-based enterprise resource planning (ERP) software from Superior, has become antiquated and will require replacement within the next five years or so. This is a major investment and will consume significant capital for migration and implementation of a successor system.

Acknowledgements

The Village enjoyed a very successful budget process this year, thanks to the very hard work of the Superintendents, Department Heads, and Supervisors of the Village Departments. Under their own initiative, these individuals brought to the process ways to reduce expenditures, while at the same time looking for different ways to generate revenue within their departments to help offset costs. We were able to decrease the dependency on transfers thanks in large part to their work. The spirit of cooperation and teamwork to create the budget is one which proved very beneficial this year, and will be critically-valuable in years to come.

On behalf of our staff, we are pleased to present to you the fiscal year 2020 budget for the Village of Rantoul, Illinois.

Respectfully submitted,

Scott Eisenhauer
Village Administrator

Pat Chamberlin
Village Comptroller

MISSION STATEMENT

It is the mission of the Village of Rantoul to enhance the economic, physical, cultural, and spiritual qualities of life for citizens, businesses, and industries of Rantoul by meeting today's challenges and focusing on the future.

VISION STATEMENT

Rantoul is a multicultural community that values its citizens, community groups, schools, and businesses. It is a community with a strong emphasis on quality education and one that enjoys a positive image among our citizens and visitors. Rantoul is a vibrant, growing community with safe, attractive residential areas and profitable commercial and retail establishments. Rantoul is considered a center for technology development firms, a home for a variety of national, regional and local sporting events and a regional center for Aviation-related services.

Village of Rantoul

FY 2019-2020 Goal Status

Completed Projects

- Install new efficiency lighting at the Forum
- Completed Utility Cost of Service study
- Continued to promote Fitness on Demand and increased usage
- Continued to offer adult programs which do not involve athletics (paint parties, etc.)
- Updated tire, metal, and oil disposal areas
- Implemented strategic plan for the Police Department
- Worked with Rantoul Community Schools and Rantoul Township High School in establishing a Threat Assessment Team
- Hired and trained a full-time Fitness/Aquatic and Youth/Adult Recreation Supervisor
- Renovated landscaping in public areas and implemented beautification plan
- Upgraded CAT generators
- Veterans Parkway underground work
- Purchased 105-foot platform truck for the Fire Department
- Developed online access for Village employees to manage benefits, provided information about enrolled benefits, payroll, and other news/points of interest
- Organized an on-site health fair and flu clinic
- Completed Phase 3 wildlife deterrent fence project at Airport
- Updated GIS sign inventory
- Completed Housing condition survey study

Projects in Process

- Finalize scope of work and Request for Proposals for salt storage shed
- Start cross-training staff to ensure smooth transitions when employees retire or leave
- Complete implementation of the new utility bill format to provide more and better utility usage information to the customer
- Complete construction of the Rantoul Family Sports Complex
- Complete Illinois Drive Storm Water improvements.
- Continue to enhance community policing efforts and community engagement by promoting positive citizen interaction and neighborhood safety
- Work with staff to recruit a new restaurant next to the Holiday Inn Express or in the new TIF 4
- Work with partnering university in the development of an Autonomous Vehicle Laboratory utilizing Village-owned property
- Install a new playground at Rudzinski Park
- Install utilities along Murray Road to support the Sports Complex
- Commence rehabilitation of pavement at the fueling facility apron to accommodate future self-serve feature
- Complete roof repairs to Village-owned properties
- Initiate employee engagement survey, employee recognition program and peer to peer recognition program, and lunch and learn series
- Research and develop a strategic parks and recreation master plan
- Continue to increase recruitment efforts to provide a diverse pool of applicants

Village of Rantoul

FY 2019-2020 Goal Status

- Implementation of AMR/AMI meter project
- Increase the frequency in use of bicycle Police patrols efforts where and when appropriate
- Continue to develop Recreation Activity Guide (Spring/Summer edition)
- Work with staff to finalize and implement wage study project and recommendations
- Work with Mayor and the Board to create a new homeowner down payment assistance program
- Finalize conversion to liquid sodium hypochlorite system
- Complete the transfer of Chanute properties, 12 parcels in the South East corner of the Base from the Air Force to the Village and then to the University of Illinois
- Slip-lining sanitary sewer mains
- Work with Mayor, board and staff to create a property tax rebate program for new construction for residential property not located in a TIF
- Improve electric SCADA systems
- Re-establish and re-focus efforts in developing neighborhood associations across the Village
- Continue to use all aspects of REC1 software to increase program efficiency for staff and patrons
- Work with Community Development/Grant Administration to begin updating the 5-Year consolidated community funding plan (years 18-22)
- Continue working with Department Heads and Supervisors to seek training and education on leadership and organizational development
- Review current youth programs and adjust programming to better serve the entire community
- Work with Community Development staff to research grants to help fund capital improvements at the Youth Center and the Forum
- Work with Human Resources to bring more in-house professional development training to the organization
- Oversee implementation of Rantoul Tomorrow initiatives
- Work cooperatively with Mayor, Board, and staff to reduce reliance on state shared revenue
- Offer a wide variety of trips for Senior Citizens

Projects to be Revisited in the Future

- Work with board to approve at least two development agreements in one of the four TIF areas
- Set up monthly retention meetings with industrial and larger commercial employers
- Install a new dock at Heritage Lake
- Offer a new adult sports league such as kickball or flag football
- Work with staff to complete a program to reutilize property in the airport to another use or a concurrent use
- Work with the Mayor and staff to combine Plan Commission and Zoning Board of Appeals into one streamlined board
- Hire and train a full-time Recreation Maintenance Worker
- If the Park District remains in place, work cooperatively to find solutions to their park funding issues
- Begin implementation of program/policy-based budget
- Begin hosting quarterly meetings with Village employees

VILLAGE OF RANTOUL GOALS

Fiscal Year 2021 – May 1, 2020 through April 30, 2021

Increase Housing Starts

Measurement: Hired an Urban Planner to begin process of planning for development, including housing. Met property owners with suitable land for housing development to discuss path forward.

Significance:

- Attraction of first-time home buyers with more choices.
- Increasing equalized assessed values (EAV) to promote mobility for current homeowners.
- Building a larger tax base to support school improvement.

Funding Allocation: No specific funding set aside in budget; however, money within Fund 001-0310-410 used in part for this goal.

Create Best Practices for Access to Data and Reports

Measurement: Under review.

Significance:

- Making data-driven decisions part of the internal culture.
- Establishing a reliable timeframe to make data available.
- Making sure existing resources are accessible and being utilized to their potential.
- Maintaining transparency with the public.

Funding Allocation: Money has been set aside in varying departments to address this goal.

Position Rantoul as a Sports Hub for the Region

Measurement: Construction should be completed by April 2021 with first use of the facilities already scheduled for first weekend in April 2021.

Significance:

- Investment in sports grounds and facilities will bring additional revenue and an economic boost from sports-related tourism.
- Raise the profile of Rantoul and the surrounding area as visiting teams and their fans come to town.
- A place for residents to gather and have a shared identity (team spirit).
- Provides economic engine for development to occur adjacent to the Sports Complex, with an emphasis on hotels, restaurants, office space, medical facilities, and retail.

Funding Allocation: Fund 510 was established to track revenues and expenses associated with the construction of, and operation of, the Rantoul Family Sports Complex.

Design and Complete Feasibility Study

Measurement: Feasibility study required as part of the wastewater treatment plant's new discharge permit.

Significance:

- Ensure that all guidelines are followed for the new discharge permit.

Funding Allotment: Funding is allocated for part of this study in Fund 536.

Complete Comprehensive Plan and Begin Land Use Planning

Measurement: Completion of a Comprehensive Plan for the Village.

Significance:

- Ensures appropriate planning is done to guide development.

Funding Allotment: No specific funding set aside in budget; however, money within Fund 001-0310-410 used in part for this goal.

Objectives and Actions

- Promote Rantoul assets for collaboration with the University of Illinois.
- Implementation of residential property tax rebate program to encourage housing starts.
- Pursue sale of Hangars 1, 2, and 3 as well as the AT&T Building.
- Re-evaluate all Tax Increment Finance districts for future planning.
- Informal meetings with Rantoul Industrial Park representatives and local business owners.
- Continued development of Neighborhood Services programs.
- Improvements to Village infrastructure focusing on storm water management, transportation access, and shared-user infrastructure.
- Create opportunities for improving communications with residents.
- Long-term Financial Plan for the Village incorporating vehicles, facilities, and technology needs.
- Complete financial reporting for EDA loan program.
- Analyze each department's expenditures for cost saving measures

VILLAGE OF RANTOUL FINANCIAL POLICIES

REVENUE POLICIES

- Revenues will be budgeted on an annual basis.
- Revenues shall be reviewed periodically to ensure that they are adequate to cover, minimally, operating expenses on an ongoing basis. When possible, revenues shall also be adequate to cover capital expenditures as well.
- In the General Fund, revenues will be as diversified as possible to prevent over dependency on any one revenue. New revenues will be sought to help reduce the need to increase the property tax levy. The impact of new revenues will be reviewed prior to implementation, ensuring that: it will not be an overburden to the payer; it will be relative to similar charges in other local municipalities; it will be charged fairly to the majority of the payers; it will be cost efficient in administering.
- User fees will also be reviewed periodically to ensure that rates are adequate to cover operating expenses, capital additions and replacements, and any debt service. Cost of service studies may be required periodically to provide proper rate structures.
- Grant funding will be sought whenever possible, both state and federal, to help fund major projects. The grant administrator will apply for grants as they become available.

EXPENDITURE POLICIES

- The Village will operate under an annual, balanced budget for all operating funds. ***A balanced budget is one whose total expenditures do not exceed total revenues and monies available in the fund balance.*** Reserve funds or special capital project funds may not necessarily have balanced budgets from year to year, as reserves may be built up in prior years and expended in later years.
- Expenditures will be made using the village purchase order system. Purchase orders will be approved at the department level, as well as by the Comptroller. Purchase Orders over \$1,500 must be approved by the Administrator, as well.
- Expenditures for operating expenses will come from current revenue. Reserve funds can be used for capital purchases, if necessary and when possible.
- Actual expenditures shall be equal to or less than budgeted expenses. Actual to budget comparisons will be made on a monthly basis focusing on major categories of expenditures rather individual line items.

- Operating expenses will be budgeted on annual basis. Capital expenditures will be budgeted on five-year basis and updated annually.
- Contingency funding will be provided for each major fund. Expenditures for the contingency shall require Board approval.
- Capital expenditures shall be paid from operating revenues, to the fullest extent possible. If operating revenues are not available, existing reserves may be used. In some cases, special reserves will be established for future purchases. Also, inter-fund loans may be used when available. If reserves are not available, a bond issue may be required. Debt issuances shall be paid off before the expected useful life of the capital item. Revenue sources will be identified to service the debt prior to the issuance. The Village will follow a policy of full disclosure in all financial reporting.

CASH AND INVESTMENT POLICIES

- The Village of Rantoul manages cash and investments as outlined by the adopted investment policy which is required by State statute. The policy covers the consolidation or pooling of cash balances to maximize investment earnings.
- The primary objectives of the investment policy, in priority order, are: safety, liquidity, and yield. All funds, not necessary for immediate use, shall be invested in authorized investments, following investment policy guidelines and adhering to the above objectives.
- Reserve, or contingency, balances shall be established whenever possible to provide for unforeseen needs. Contingency expenditures must be approved by the Board of Trustees.

FUND BALANCE AND CASH RESERVE POLICY

- As a practical matter, governments typically assess the adequacy of *unreserved fund balance* in the general fund by comparing it to either revenues or expenditures. The choice between the two is often dictated by their relative predictability. In either case, unusual items that would distort trends (ie., one-time revenues and expenditures) should be excluded, whereas recurring transfers should be included. The adequacy of unreserved fund balance in the general fund should be assessed as follows:
- It is the policy of the Village to maintain a “minimum fund balance” in the General Fund equal to at least three (3) months, or 25%, of the total annual expenditures in the General Fund, as provided in the annual budget. For purposes of the section, a “minimum fund balance” means cash and investments only and does not include other assets.
- The “minimum fund balance” shall be calculated by dividing the audited total amounts of the cash and investment balances in the General Fund as of the last day of the fiscal year by the

amount of the total annual budgeted expenditures in the General Fund for the immediately following fiscal year.

- In the event that the “minimum fund balance” exceeds 25%, the amount of any excess shall be transferred to the Corporate Restricted Reserve Fund. Amounts in the Corporate Restricted Reserve Fund may only be expended for the following purposes: 1) to restore the minimum fund balance in any succeeding annual budget to not less than 25%, or 2) to fund any capital expenditures within the current annual budget for the General Fund that are not otherwise funded from current revenues.

DEBT POLICY

- *Bond ratings with rating companies will be maintained or improved.*
- The Village of Rantoul is a home rule community and, as such, there is no legal limit on what it can borrow. However, Village administrative staff recognizes the need to establish guidelines as to an appropriate level of debt, as well as how debt should be used. A formal recommendation regarding the Debt Policy of the Village will be developed for Board consideration.

BUDGET SUMMARY

Fund	FY 19-20 Actual (Est)			FY 20-21 Budget				Rev./Exp. Difference
	Revenue	Expense	Rev./Exp. Difference	Revenue	% Change	Expense	% Change	
<u>GENERAL FUND (001)</u>	10,636,720	9,623,549	1,013,171	10,999,067	3.4%	11,168,844	16.1%	(169,777)
Grant Fund Carryover			(180,000)					180,000
	10,636,720	9,623,549	833,171	10,999,067	3.4%	11,168,844	16.1%	10,223
<u>SPECIAL REVENUE FUNDS</u>								
Motor Fuel Tax (205)	475,687	1,005,538	(529,851)	550,084	15.6%	225,000	-77.6%	325,084
Local Motor Fuel Tax (206)	1,068,710	334,985	733,725	360,100	-66.3%	384,249	14.7%	(24,149)
Economic Dev. (208)	241,092	55,996	185,096	200,030	-17.0%	74,000	32.2%	126,030
Micro Loan (210)	7,233	41,058	(33,825)	9,200	27.2%	20,300	-50.6%	(11,100)
TIF I (212)	1,471,784	1,022,498	449,287	0	-100.0%	0	-100.0%	0
TIF II (214)	585,561	589,266	(3,705)	600,000	2.5%	390,000	-33.8%	210,000
TIF III (216)	1,487,587	1,147,931	339,656	1,490,000	0.2%	1,232,467	7.4%	257,533
TIF IV (218)	2,813	95,795	(92,982)	4,000	42.2%	15,000	-84.3%	(11,000)
Special Police (221)	26,739	19,711	7,028	22,050	-17.5%	0	-100.0%	22,050
EDA/RLF (254)	48,719	2,917	45,802	35,200	-27.7%	1,000	-65.7%	34,200
Rental Rehab (266)	123	79,390	(79,267)	80	-35.0%	75,424	-5.0%	(75,344)
Community Dev (277)	0	95,003	(95,003)	814,337	0.0%	369,278	288.7%	445,059
	5,416,048	4,490,088	925,960	4,085,081	-24.6%	2,786,718	-37.9%	1,298,363
Corporate Restr. Res (307)	300	58,022	(57,722)	200	-33.3%	332,000	472.2%	(331,800)
Debt Service (401)	1,227,240	436,468	790,772	835,544	-31.9%	828,703	89.9%	6,841
	1,227,540	494,490	733,050	835,744	-31.9%	1,160,703	134.7%	(324,959)

PROPRIETARY FUNDS

Sports Complex (510)	0	1,851,474	(1,851,474)	425,000	0.0%	204,956	-88.9%	220,044
Landfill (515)	0	336	(336)	0	0.0%	135	-59.8%	(135)
Garbage Contract Fund (520)	606,798	584,189	22,609	617,607	1.8%	614,073	5.1%	3,534
Gas (527)	1,098,471	1,127,128	(28,657)	1,348,949	22.8%	1,371,686	21.7%	(22,737)
Water (535)	2,810,162	2,223,674	586,487	3,067,296	9.2%	3,890,396	75.0%	(823,100)
Wastewater (536)	4,269,310	3,155,719	1,113,591	3,406,923	-20.2%	5,175,052	64.0%	(1,768,129)
Electric (541)	18,424,845	17,436,247	988,597	18,805,069	2.1%	19,093,954	9.5%	(288,885)
Storm Water Drainage (551)	868,509	877,064	(8,555)	818,773	-5.7%	811,627	-7.5%	7,146
Airport (582)	930,206	1,195,733	(265,527)	830,924	-10.7%	999,255	-16.4%	(168,331)
Chanute EDC (585)	645,082	477,366	167,716	519,222	-19.5%	1,084,839	127.3%	(565,617)
	29,653,383	28,928,930	724,453	29,839,763	0.6%	33,245,973	14.9%	(3,406,210)

INTERNAL SRVC. FUNDS

PW Admin (604)	3,792,824	3,209,940	582,884	3,666,381	-3.3%	3,787,192	18.0%	(120,811)
IMS (618)	364,514	339,097	25,417	431,903	18.5%	370,440	9.2%	61,463
Central Maintenance (619)	649,726	624,959	24,768	650,821	0.2%	650,943	4.2%	(122)
	4,807,064	4,173,996	633,068	4,749,105	-1.2%	4,808,575	15.2%	(59,470)

TRUST & AGENCY FUNDS

Firefighters' (721)	38,622	12,984	25,638	21,070	-45.4%	5,000	0.0%	16,070
Police Pension (722)	188,171	1,618,291	(1,430,120)	847,500	350.4%	1,676,287	3.6%	(828,787)
	226,793	1,631,275	(1,404,482)	868,570	283.0%	1,681,287	3.1%	(812,717)

Village Total 51,967,548 49,342,328 2,625,220 51,377,330 -1.1% 54,852,100 11.2% (3,474,770)

ALL FUNDS SUMMARY (FY 20-21)

REVENUE

	FY 18-19 YEAR END ACTUAL	FY 19-20 ORIGINAL BUDGET	FY 19-20 YEAR- END ACTUAL (EST)	FY 20-21 ORIGINAL BUDGET	% CHANGE (FY 21 ORIG TO FY 20 ACTUAL)
GENERAL FUND (001)	9,560,493	10,717,482	10,636,720	10,999,067	3.4%
SPECIAL REVENUE FUNDS					
MOTOR FUEL TAX (205)	343,127	330,544	475,687	550,084	15.6%
LOCAL MOTOR FUEL TAX (206)	337,913	360,800	1,068,710	360,100	-66.3%
ECONOMIC DEVELOPMENT (208)	257,974	240,000	241,092	200,030	-17.0%
MICRO LOAN (210)	8,085	9,200	7,233	9,200	27.2%
TIF (212)	1,398,769	1,407,221	1,471,784	0	-100.0%
TIF II (214)	301,131	301,131	585,561	600,000	2.5%
TIF III (216)	1,489,834	1,504,735	1,487,587	1,490,000	0.2%
TIF IV (218)	0	0	2,813	4,000	42.2%
SPECIAL POLICE (221)	10,742	20,050	26,739	22,050	-17.5%
EDA/RLF (254)	32,661	28,300	48,719	35,200	-27.7%
RENTAL REHAB (266)	2,397	80	123	80	-35.0%
COMMUNITY DEV. (277)	361,833	601,201	0	814,337	0.0%
TOTAL SPECIAL REVENUE	4,544,466	4,803,262	5,416,048	4,085,081	-24.6%
CAPITAL PROJECTS FUNDS					
CORPORATE RESTRICTED RES. (307)	247,739	200	300	200	-33.3%
TOTAL CAPITAL PROJECTS FUNDS	247,739	200	300	200	-33.3%
DEBT SERVICE FUNDS					
DEBT SERVICE (401)	1,208,145	994,640	1,227,240	835,544	-31.9%
TOTAL DEBT SERVICE FUNDS	1,208,145	994,640	1,227,240	835,544	-31.9%
PROPRIETARY FUNDS					
SPORTS COMPLEX (510)	0	0	0	425,000	0.0%
LANDFILL (515)	119	130	0	0	0.0%
GARBAGE (520)	579,149	598,105	606,798	617,607	1.8%
GAS (527)	1,257,302	1,390,537	1,098,471	1,348,949	22.8%
WATER (535)	2,682,028	2,934,508	2,810,162	3,067,296	9.2%
WASTE WATER (536)	3,504,988	3,234,015	4,269,310	3,406,923	-20.2%
ELECTRIC (541)	19,359,996	19,206,957	18,424,845	18,805,069	2.1%
STORM WATER DRAINAGE (551)	736,291	892,444	868,509	818,773	-5.7%
AIRPORT (582)	956,524	816,328	930,206	830,924	-10.7%
CHANUTE EDC (585)	563,971	506,960	645,082	519,222	-19.5%
TOTAL PROPRIETARY FUNDS	29,640,368	29,579,984	29,653,383	29,839,763	0.6%
INTERNAL SERVICES FUNDS					
PUBLIC WORKS ADMIN (604)	3,522,903	3,722,184	3,792,824	3,666,381	-3.3%
INFORMATION MGMT. SRVCS. (618)	381,784	364,159	364,514	431,903	18.5%
CENTRAL MAINTENANCE (619)	34	654,014	649,726	650,821	0.2%
TOTAL INTERNAL SRVCS. FUNDS	3,904,721	4,740,357	4,807,064	4,749,105	-1.2%
TRUST AND AGENCY FUNDS					
FIREFIGHTERS' (721)	24,949	0	38,622	21,070	-45.4%
POLICE PENSION (722)	1,354,030	846,000	188,171	847,500	350.4%
TOTAL TRUST AND AGCY. FUNDS	1,378,979	846,000	226,793	868,570	283.0%
GRAND TOTAL	50,484,911	51,681,925	51,967,548	51,377,330	-1.1%

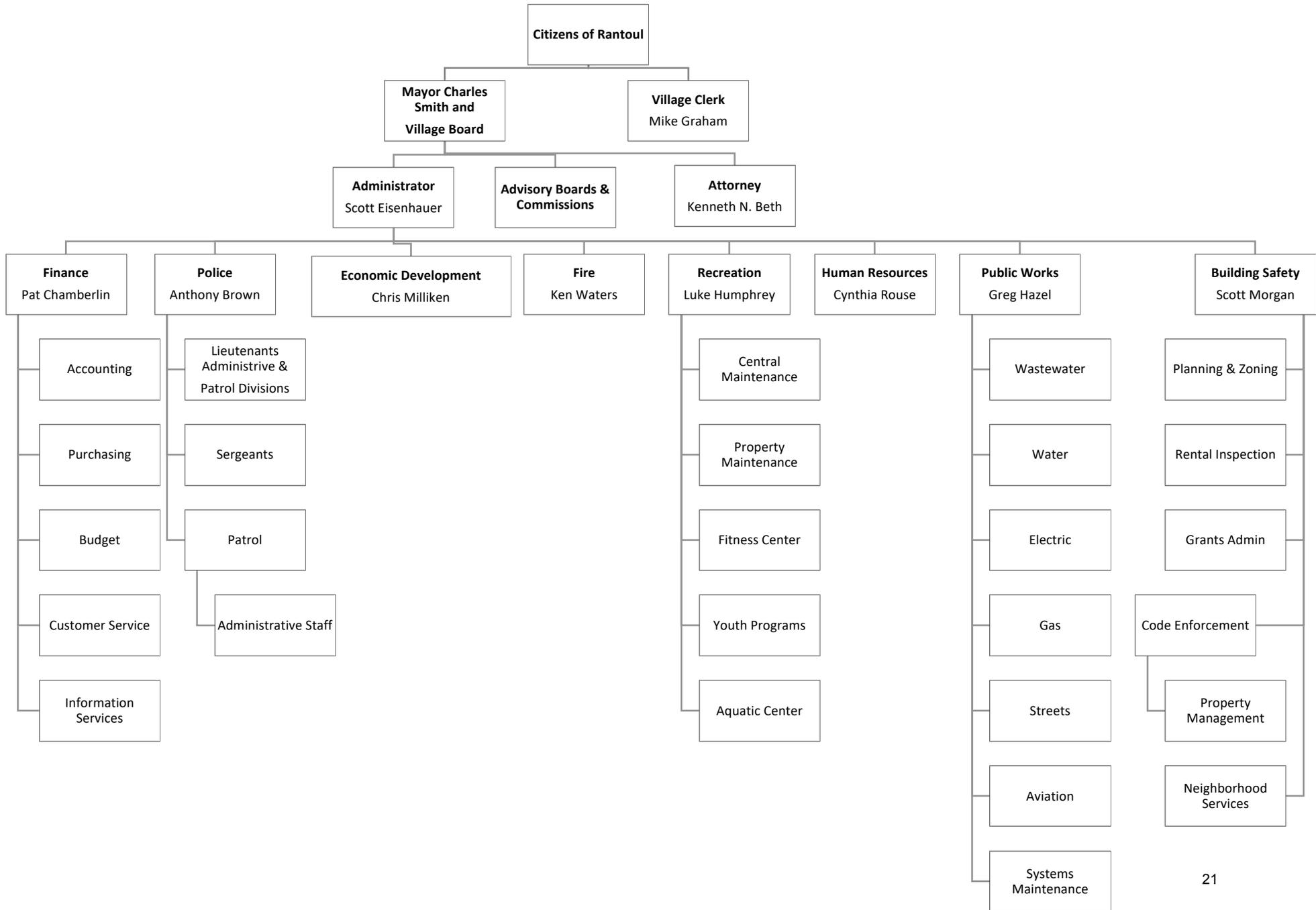
ALL FUNDS SUMMARY (FY 20-21)

EXPENSES

	FY 18-19 YEAR END ACTUAL	FY 19-20 ORIGINAL BUDGET	FY 19-20 YEAR- END ACTUAL (EST)	FY 20-21 ORIGINAL BUDGET	% CHANGE (FY 21 ORIG TO FY 20 ACTUAL)
GENERAL FUND (001)	9,020,727	10,697,246	9,623,549	11,168,844	16.1%
SPECIAL REVENUE FUNDS					
MOTOR FUEL TAX (205)	302,161	431,011	1,005,538	225,000	-77.6%
LOCAL MOTOR FUEL TAX (206)	519,646	429,731	334,985	384,249	14.7%
ECONOMIC DEVELOPMENT (208)	143,591	203,385	55,996	74,000	32.2%
MICRO LOAN (210)	0	1,000	41,058	20,300	-50.6%
TIF (212)	2,189,554	1,309,449	1,022,498	0	-100.0%
TIF II (214)	39,627	60,000	589,266	390,000	-33.8%
TIF III (216)	1,143,344	1,199,867	1,147,931	1,232,467	7.4%
TIF IV (218)	175	0	95,795	15,000	-84.3%
SPECIAL POLICE (221)	13,904	0	19,711	0	-100.0%
EDA/RLF (254)	7,962	1,500	2,917	1,000	-65.7%
RENTAL REHAB (266)	37,961	73,784	79,390	75,424	-5.0%
COMMUNITY DEV. (277)	244,159	536,979	95,003	369,278	288.7%
TOTAL SPECIAL REVENUE	4,642,084	4,246,706	4,490,088	2,786,718	-37.9%
CAPITAL PROJECTS FUNDS					
CORPORATE RESTRICTED RES. (307)	47,618	50,255	58,022	332,000	472.2%
TOTAL CAPITAL PROJECTS FUNDS	47,618	50,255	58,022	332,000	472.2%
DEBT SERVICE FUNDS					
DEBT SERVICE (401)	887,784	1,001,885	436,468	828,703	89.9%
TOTAL DEBT SERVICE FUNDS	887,784	1,001,885	436,468	828,703	89.9%
PROPRIETARY FUNDS					
SPORTS COMPLEX (510)	0	0	1,851,474	204,956	-88.9%
LANDFILL (515)	127	130	336	135	-59.8%
GARBAGE (520)	569,077	592,960	584,189	614,073	5.1%
GAS (527)	1,255,895	1,526,449	1,127,128	1,371,686	21.7%
WATER (535)	2,638,312	3,056,638	2,223,674	3,890,396	75.0%
WASTE WATER (536)	2,768,631	3,985,829	3,155,719	5,175,052	64.0%
ELECTRIC (541)	17,373,267	19,200,499	17,436,247	19,093,954	9.5%
STORM WATER DRAINAGE (551)	806,085	1,146,911	877,064	811,627	-7.5%
AIRPORT (582)	1,272,374	1,049,753	1,195,733	999,255	-16.4%
CHANUTE EDC (585)	452,532	511,874	477,366	1,084,839	127.3%
TOTAL PROPRIETARY FUNDS	27,136,300	31,071,043	28,928,930	33,245,973	14.9%
INTERNAL SERVICES FUNDS					
PUBLIC WORKS ADMIN (604)	3,256,621	3,613,300	3,209,940	3,787,192	18.0%
INFORMATION MGMT. SRVCS. (618)	344,159	385,091	339,097	370,440	9.2%
CENTRAL MAINTENANCE (619)	15,783	639,014	624,959	650,943	4.2%
TOTAL INTERNAL SRVCS. FUNDS	3,616,563	4,637,405	4,173,996	4,808,575	15.2%
TRUST AND AGENCY FUNDS					
FIREFIGHTERS' (721)	2,100	0	12,984	5,000	0.0%
POLICE PENSION (722)	1,940,684	1,641,652	1,618,291	1,676,287	3.6%
TOTAL TRUST AND AGCY. FUNDS	1,942,784	1,641,652	1,631,275	1,681,287	3.1%
GRAND TOTAL	47,293,860	53,346,192	49,342,328	54,852,100	11.2%

FOOTNOTE: ANY REVENUE/EXPENSE DEFICIT WILL COME FROM ANY CASH BALANCE OF THE FUND.

Village of Rantoul – Organizational Chart



COMMUNITY BACKGROUND – RANTOUL, IL

Village Overview

Rantoul is located on the rich farmland of the east-central Illinois prairie, approximately 122 miles south of Chicago. Corn and soybeans are the two major crops produced in the area. Rantoul occupies seven square miles, half of which comprised the former Chanute Air Force Base. In 1993, the Village's population plummeted when Chanute phased-out. The official 1990 population was listed at 17,212, while the 2010 Census showed an official population of 12,941.

Positively, the Rantoul National Aviation Center was carved out of old Chanute and is now the home of a public owned airport which hosts many events. Rantoul has its own electric, water, wastewater, and gas systems, providing excellent service and the opportunity for lower rates. Rantoul also enjoys recreation activities which many towns of its size do not offer. Citizens can utilize the Forum Fitness Center, Youth Center, Family Aquatic Center, and a wide range of organized sports and related camps. The Recreation Department also sponsors a wide array of summertime activities, annual bus trips, and a fully equipped wood-working shop.

History

Rantoul's beginnings are found in the history of the Illinois Central Railroad. Wealthy investors from the eastern United States had asked Daniel Webster to write the charter for their new rail venture, expected to run south from Chicago to New Orleans. Webster declined, but his partner, Robert Rantoul, accepted the task. The first trains began operation in July 1854. With convenient access to major markets now established, Rantoul soon became a thriving agriculture center. It was incorporated as a village on March 30, 1869.

When World War I erupted, Federal authorities chose Rantoul as the site for the training of pilots and aircraft maintenance personnel. Chanute Air Force Base evolved, named after Octave Chanute, an aviation pioneer. Its importance increased with the advent of World War II and the Cold War. During these years, Rantoul's economic destiny became closely identified with Chanute. However, that mutually advantageous relationship ended when the base closed in 1993.

As its many airmen and civilians left town, Village revenue plummeted. In addition, the number of streets now under Village maintenance doubled, as did the Village's Street and Police Department budgets. The Village also had to assume responsibility for antiquated gas and steam systems on the former base, as well as many buildings in desperate need of repair or demolition. The process and the impact of the base closure has been long and difficult, but the final transfer to the Village of the remaining property on the former Chanute Air Force Base is now nearing its completion.

Current Economic Activities

Over the last 10 years, many development projects have been undertaken, with many new businesses opening as a result. These projects include: Ace Hardware, Aaron's Furniture and Appliance, County Market, Dairy Queen, Starcrest Cleaners, Lindsey Lane Bridal, Style FX, Dollar Tree, O'Reilly Auto Parts, and Stewart Oil/Super Pantry. A new Holiday Inn Express was built in

2016, with The Villas at Hollybrook, an assisted living complex, completing construction in 2017.

The Village has seen significant industrial expansion/development, as well: for example: Rantoul Foods (a mid-sized pork processor), Charles Industries, and the 817,000 square foot Vista Outdoor (formerly Easton-Bell) manufacturing and distribution center which opened in 2014. These activities highlight the fact that Rantoul has made excellent use of its advantages and, as a result, has attracted significant economic activity in recent years. The creation/retention of some 600 full-time jobs and hundreds of part-time jobs is evidence of the progress in recent years. In addition, plans for making Rantoul a regional employment training center are on the drawing board. As a start, the Village is working closely with Rantoul Township High School to develop career readiness in area students, through both curriculum changes and closer relationships with potential area employers for internship and on-the-job training opportunities.

The Illinois Center for Transportation (ICT) is located on the former Chanute Air Force Base. In 2019, a potential collaboration with the Smart Transportation Infrastructure Initiative (a partnership between the University of Illinois at Urbana-Champaign, Northwestern University, and the University of Illinois at Chicago) was announced. If approved, a 257-acre expansion of the ICT would be undertaken, creating the Illinois Automated and Connected Track. This would entail the creation of a 1.9 mile test track and smart city to provide opportunities to test various transportation types. Track features would include a signalized intersection, roundabout, bridge, underpass, railroad crossing, bus stops, and a bike lane. Vehicles would be allowed to reach speeds up to 65 miles per hour. Initial research topics for the proposed track include autonomous transportation (colloquially known as “self-driving cars”) and self-repairing roads.

In addition, the construction of the Rantoul Sports Complex was announced in 2019. This complex will feature 8 Baseball/Softball Turf Fields, 2 T-Ball/Challenger Baseball Turf Fields, 8 Soccer/Football/Lacrosse Multipurpose Turf Fields, and a Splashpad. This Complex is an exciting addition to the Village of Rantoul. Additional economic growth is expected to be spurred by this addition, with many developers expressing interest in the site and the possibilities it presents.

FUNDING SOURCES

MAJOR FUNDS	PRIMARY ACTIVITIES	PRIMARY FUNDING SOURCES
GENERAL FUND	GENERAL GOVERNMENT ADMINISTRATION, RECREATION, COMPREHENSIVE PLANNING AND ZONING, POLICE, FIRE, POLICE AND FIRE COMMISSION	SALES TAX, INCOME TAX, PROPERTY TAX, UTILITY TAX, TELECOMMUNICATIONS TAX
SPECIAL REVENUE FUNDS		
MOTOR FUEL TAX	STREET CONSTRUCTION/MAINTENANCE	MFT FUNDS
COMMUNITY DEVELOPMENT	INFRASTRUCTURE CONSTRUCTION AND REHAB.	FEDERAL GRANTS
TIF	ECON. DEV. PROJECTS IN TIF DISTRICT	PROPERTY TAX REVENUE
CORPORATE CONTINGENCY	FUNDING OF UNBUDGETED, UNEXPECTED EXPENSES	GENERAL CORPORATE FUND SURPLUS
CAPITAL PROJECTS FUNDS		
CORPORATE RESTRICTED RESERVE	MAJOR CAPITAL PROJECTS FOR GENERAL FUND	RESERVES
DEBT SERVICE FUNDS	DEBT RETIREMENT	INTERFUND TRANSFERS/PROPERTY TAXES BOND REVENUE
PROPRIETARY FUNDS		
SPORTS COMPLEX	EXPENSES RELATED TO THE RANTOUL SPORTS COMPLEX	SALES
WATER WASTEWATER ELECTRIC GAS LANDFILL GARBAGE	O&M AND CAPITAL PROJECTS RELATED TO THE EFFICIENT PRODUCTION AND DISTRIBUTION OF UTILITY SERVICE (GAS INCLUDES HVAC MAINTENANCE)	UTILITY RATES AND RESERVES (HVAC FUNDED THROUGH ASSESSMENTS FROM VILLAGE DEPTS. AND NON-VILLAGE CUSTOMER FEES)
AIRPORT/CHANUTE EDC	PROPERTY MANAGEMENT / DEVELOPMENT	BUILDING RENTAL INCOME
STORM WATER DRAINAGE	FUNDING OF THE STORM WATER PROJECT	STORM WATER TAXES
INTERNAL SERVICES FUNDS		
PUBLIC WORKS ADMIN	ADMIN. OF PROPRIETARY FUNDS AND STREET DIVISION	INTERFUND TRANSFERS
IMS	ELECTRONIC DATA PROCESSING SUPPORT	DEPARTMENTAL ASSESSMENTS
CENTRAL MAINTENANCE	VEHICLE AND EQUIPMENT MAINTENANCE	DEPARTMENTAL ASSESSMENTS
TRUST/AGENCY FUNDS		
POLICE PENSION	RETIREMENT/DISABILITY/WIDOW BENEFITS	PROPERTY TAX INTEREST INCOME

DEPARTMENTAL FUND USAGE/MANAGEMENT

GENERAL FUND

Supports Government Administration, Recreation, Police, and Comprehensive Planning and Zoning Departments.

SPECIAL REVENUE FUNDS

Motor Fuel Tax – Funds various Public Works projects, including road improvements.

Community Development – Funds Community Development Division, a unit of the Comprehensive Planning and Zoning department.

TIF – Used primarily by Public Works to complete various capital improvement projects.

CAPITAL PROJECT FUNDS

Corporate Restricted Reserve – Used to support capital improvements within the Government Administration, Recreation, Police, Comprehensive Planning, and Public Works Departments, as needed.

PROPRIETARY FUNDS

Sports Complex – Used to fund construction, events, and projects within Sports Complex.

Water – Used to fund projects in the Water Division of the Public Works Department.

Wastewater – Used to fund projects in the Wastewater Division of the Public Works Department.

Electric – Used to fund projects in the Electric Division of the Public Works Department.

Gas – Used to fund projects in the Gas Division of the Public Works Department.

Airport – Used to fund projects in the Airport Division of the Public Works Department.

Chanute EDC – Used to fund Economic Development activities in the Airport Division of the Public Works Department.

Storm Water Drainage – Used to fund Storm Water Improvement Projects within the Public Works Department.

INTERNAL SERVICES FUNDS

Public Works Administration – Used to fund Administration of Public Works activities.

Information Management Services (IMS) – Used to fund the IMS Division of Government Administration.

Central Maintenance – Used to fund Central Maintenance, a division of the Recreation Department.

TOTAL BUDGET (ALL FUNDS)

FY 20-21

REVENUES

	Taxes	Licenses & Permits	Intergovmt. Revenue	Sales	Chgs. for Services
General Fund	5,598,752	421,860	2,629,805	379,500	106,000
Special Revenue					
Motor Fuel Tax	0	0	549,584	0	0
Local Motor Fuel Tax	360,000	0	0	0	0
Economic Development	0	0	0	0	0
Micro Loan	0	0	0	0	0
TIF	0	0	0	0	0
TIF II	600,000	0	0	0	0
TIF III	1,490,000	0	0	0	0
TIF IV	4,000	0	0	0	0
Special Police	0	0	0	0	0
EDA/RLF	0	0	0	0	0
Rental Rehab	0	0	0	0	0
Community Dev.	0	0	814,337	0	0
Total Special Revenue	2,454,000	0	1,363,921	0	0
Capital Projects					
Corporate Restricted Reserve	0	0	0	0	0
Total Capital Projects	0	0	0	0	0
Debt Service					
Debt Service	835,544	0	0	0	0
Total Debt Service	835,544	0	0	0	0
Proprietary					
Sports Complex	0	0	0	425,000	0
Landfill	0	0	0	0	0
Garbage	0	0	0	617,527	0
Gas	0	0	0	1,176,829	172,000
Water	0	0	0	2,812,979	0
Waste Water	0	0	0	3,322,620	500
Electric	0	0	0	18,494,545	0
Storm Water Drainage	793,794	0	0	0	7,500
Airport	0	0	0	1,000	0
Chanute EDC	0	0	0	48,000	0
Total Proprietary	793,794	0	0	26,898,500	180,000
Internal Services					
Public Works Admin	0	0	0	0	0
Info. Mgmt. Svcs.	0	0	0	0	431,903
Central Maintenance	0	0	0	0	650,821
Total Internal Svcs.	0	0	0	0	1,082,724
Trust and Agency					
Firefighter's	21,000	0	0	0	0
Police Pension	0	0	22,500	0	0
Total Trust and Agcy.	21,000	0	22,500	0	0
GRAND TOTAL	9,703,090	421,860	4,016,226	27,278,000	1,368,724

REVENUES

Continued from previous page

	Fines & Forfeitures	Money & Property	Other Revenue	Sub-Total (Pre Transfers)	Transfers In	GRAND TOTAL
General Fund	101,550	231,000	46,700	9,515,168	1,483,900	10,999,067
Special Revenue						
Motor Fuel Tax	0	500	0	550,084	0	550,084
Local Motor Fuel Tax	0	100	0	360,100	0	360,100
Economic Development	0	30	0	30	200,000	200,030
Micro Loan	0	9,000	200	9,200	0	9,200
TIF	0	0	0	0	0	0
TIF II	0	0	0	600,000	0	600,000
TIF III	0	0	0	1,490,000	0	1,490,000
TIF IV	0	0	0	4,000	0	4,000
Special Police	22,000	50	0	22,050	0	22,050
EDA/RLF	0	35,000	200	35,200	0	35,200
Rental Rehab	0	80	0	80	0	80
Community Dev.	0	0	0	814,337	0	814,337
Total Spec. Rev.	22,000	44,760	400	3,885,081	200,000	4,085,081
Capital Projects						
Corporate Restricted Reserve	0	200	0	200	0	200
Total Capital Projects	0	200	0	200	0	200
Debt Service						
Debt Service	0	0	0	835,544	0	835,544
Total Debt Service	0	0	0	835,544	0	835,544
Proprietary						
Sports Complex	0	0	0	425,000	0	425,000
Landfill	0	0	0	0	0	0
Garbage	0	80	0	617,607	0	617,607
Gas	0	120	0	1,348,949	0	1,348,949
Water	0	20,000	8,000	2,840,979	226,317	3,067,296
Waste Water	0	8,000	30,000	3,361,120	45,803	3,406,923
Electric	0	257,924	52,600	18,805,069	0	18,805,069
Storm Water Drainage	0	500	0	801,794	16,979	818,773
Airport	0	543,024	286,900	830,924	0	830,924
Chanute EDC	0	471,222	0	519,222	0	519,222
Total Proprietary	0	1,300,870	377,500	29,550,664	289,099	29,839,763
Internal Services						
Public Works Admin	0	3,047	7,000	10,047	3,656,334	3,666,381
Info. Mgmt. Svcs.	0	0	0	431,903	0	431,903
Central Maintenance	0	0	0	650,821	0	650,821
Total Internal Svcs.	0	3,047	7,000	1,092,771	3,656,334	4,749,105
Trust and Agency						
Firefighter's	0	70	0	21,070	0	21,070
Police Pension	0	600,000	225,000	847,500	0	847,500
Total Trust and Agcy.	0	600,075	225,000	868,575	0	868,570
GRAND TOTAL	123,550	2,179,952	656,600	45,748,003	5,629,333	51,377,330

EXPENDITURES

	Personnel Services	Employee Benefits	Purchased Professional Services	Purchased Property Services	Other Purchased Services	Supplies
General Fund	5,210,586	1,017,854	875,022	1,047,115	1,085,661	299,350
Special Revenue						
Motor Fuel Tax	0	0	0	0	0	0
Local Motor Fuel Tax	0	0	112,200	0	0	0
Economic Development	0	0	34,000	0	10,000	0
Micro Loan	0	0	300	0	0	0
TIF	0	0	0	0	0	0
TIF II	0	0	15,000	0	0	0
TIF III	0	0	40,000	0	0	0
TIF IV	0	0	0	0	0	0
Special Police	0	0	0	0	0	0
EDA/RLF	0	0	1,000	0	0	0
Rental Rehab	52,070	23,354	0	0	0	0
Community Dev.	23,515	5,252	34,502	133,000	8,100	800
Total Spec. Rev.	75,585	28,606	237,002	133,000	18,100	800
Capital Projects						
Corporate Restricted Reserve	0	0	0	0	0	0
Total Capital Projects	0	0	0	0	0	0
Debt Service						
Debt Service	0	0	0	0	0	0
Total Debt Service	0	0	0	0	0	0
Proprietary						
Sports Complex	100,550	39,906	0	21,500	34,000	6,000
Landfill	0	0	0	0	0	0
Garbage	0	0	577,023	1,000	1,000	50
Gas	255,516	94,527	2,800	21,375	0	779,186
Water	479,276	167,075	11,500	211,240	0	179,250
Waste Water	518,099	239,214	95,256	805,445	792	270,000
Electric	1,127,174	342,924	100,416	261,390	2,614	12,827,485
Storm Water Drainage	0	0	21,500	0	0	0
Airport	87,236	30,589	71,101	383,805	63,218	57,300
Chanute EDC	34,892	11,262	53,685	265,800	200,170	500
Total Proprietary	2,502,193	885,591	933,281	1,950,055	267,794	14,113,771
Internal Services						
Public Works Admin	1,565,439	500,448	300,437	228,905	578,719	262,823
Info. Mgmt. Svcs.	123,198	42,502	143,634	5,206	10,000	10,150
Central Maintenance	271,694	98,662	7,824	199,000	17,113	28,050
Total Internal Svcs.	1,960,331	641,612	451,895	433,111	605,832	301,023
Trust and Agency						
Firefighter's	0	0	0	0	0	5,000
Police Pension	0	1,501,000	113,787	0	11,500	0
Total Trust and Agcy.	0	1,501,000	113,787	0	11,500	5,000
GRAND TOTAL	9,748,695	4,074,663	2,610,987	3,563,281	1,988,887	14,719,944

EXPENDITURES*Continued from previous page*

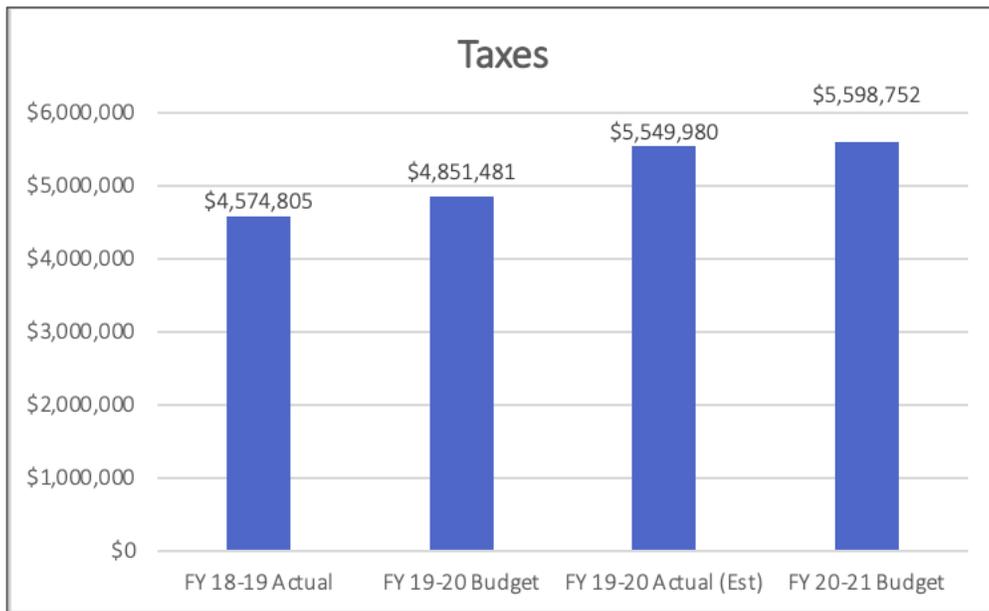
	Property, Plant, Equipmt. Non Fixed	Property, Plant, Equipmt. Fixed	Other	Sub-Total (Pre Transfers)	Transfers Out	GRAND TOTAL
General Fund	70,850	1,320,000	242,406	11,168,844	0	11,168,844
Special Revenue						
Motor Fuel Tax	0	0	0	0	225,000	225,000
Local Motor Fuel Tax	4,599	0	217,450	334,249	50,000	384,249
Economic Development	0	0	30,000	74,000	0	74,000
Micro Loan	0	0	20,000	20,300	0	20,300
TIF	0	0	0	0	0	0
TIF II	0	0	360,000	375,000	15,000	390,000
TIF III	0	0	951,150	991,150	241,317	1,232,467
TIF IV	0	0	0	0	15,000	15,000
Special Police	0	0	0	0	0	0
EDA/RLF	0	0	0	1,000	0	1,000
Rental Rehab	0	0	0	75,424	0	75,424
Community Dev.	0	100,000	64,109	369,278	0	369,278
Total Spec. Rev.	4,599	100,000	1,642,709	2,240,401	546,317	2,786,718
Capital Projects						
Corporate Restricted Reserve	0	332,000	0	332,000	0	332,000
Total Capital Projects	0	332,000	0	332,000	0	332,000
Debt Service						
Debt Service	0	0	828,703	828,703	0	828,703
Total Debt Service	0	0	828,703	828,703	0	828,703
Proprietary						
Sports Complex	0	3,000	0	204,956	0	204,956
Landfill	0	0	135	135	0	135
Garbage	0	0	5,000	584,073	30,000	614,073
Gas	0	45,000	5,000	1,203,404	168,282	1,371,686
Water	0	1,550,000	527,227	3,125,568	764,828	3,890,396
Waste Water	0	1,735,000	795,369	4,459,175	715,877	5,175,052
Electric	300,000	1,045,000	191,422	16,198,425	2,895,529	19,093,954
Storm Water Drainage	70,000	0	430,127	521,627	290,000	811,627
Airport	0	56,000	75,506	824,755	174,500	999,255
Chanute EDC	0	400,000	94,530	1,060,839	24,000	1,084,839
Total Proprietary	370,000	4,831,000	2,124,181	27,977,866	5,063,016	33,245,973
Internal Services						
Public Works Admin	0	350,000	421	3,787,192	0	3,787,192
Info. Mgmt. Svcs.	11,750	24,000	0	370,440	0	370,440
Central Maintenance	8,600	0	0	630,943	20,000	650,943
Total Internal Svcs.	20,350	374,000	421	4,788,575	20,000	4,808,575
Trust and Agency						
Firefighter's	0	0	0	5,000	0	5,000
Police Pension	0	0	50,000	1,676,287	0	1,676,287
Total Trust and Agcy.	0	0	50,000	1,681,287	0	1,681,287
GRAND TOTAL	465,799	6,957,000	4,888,420	49,017,676	5,629,333	54,852,100

REVENUE ANALYSIS BY MAJOR OPERATING FUND

GENERAL FUND

Taxes

In FY 19-20, the Tax category totaled \$5,549,980 up 21.32% and \$975,175 from the previous fiscal year. The addition of the newly established Police Pension Utility Tax accounted for \$215,752 of this increase, with an additional \$2,118 in revenue being realized due to the legalization of Cannabis in the State of Illinois. Increases were also seen in the General Property Tax, General Sales Tax, Local Sales Tax, General Use Tax, Franchise Fee Tax, Franchise Gas Payment, and Video Gaming Tax Categories. These additional revenue sources were able to offset decreases in the Telecommunications Tax, Hotel/Motel Tax, and Charitable Game Tax Categories. The total Tax category is targeted to increase to \$5,598,752 in **FY 20-21**. This reflects a very modest increase, due in large part to the uncertainty surrounding the COVID-19 pandemic.

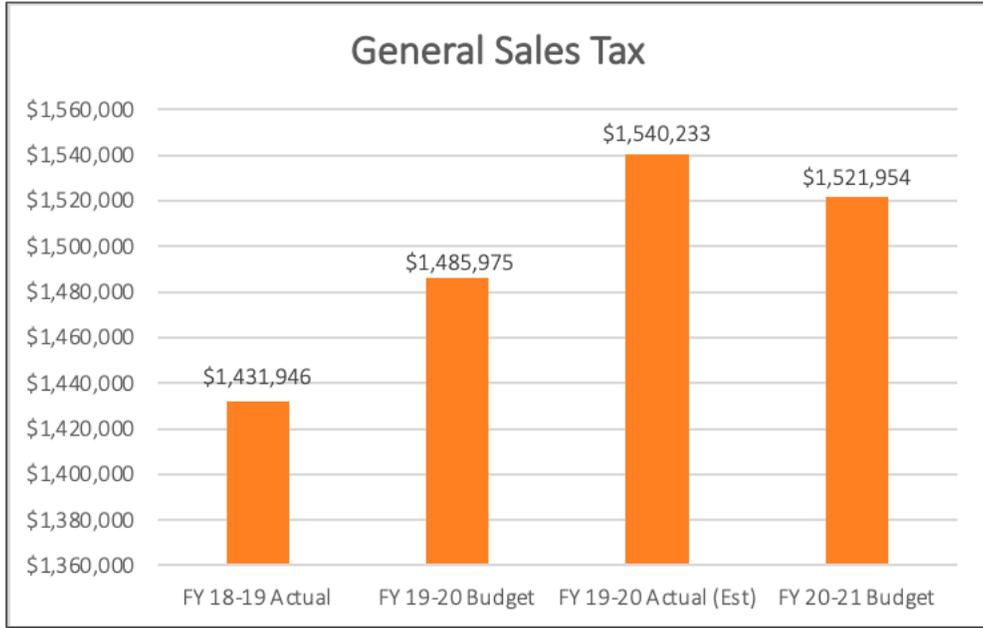


Major Components of Actual Revenue at FY 19-20 Year-End

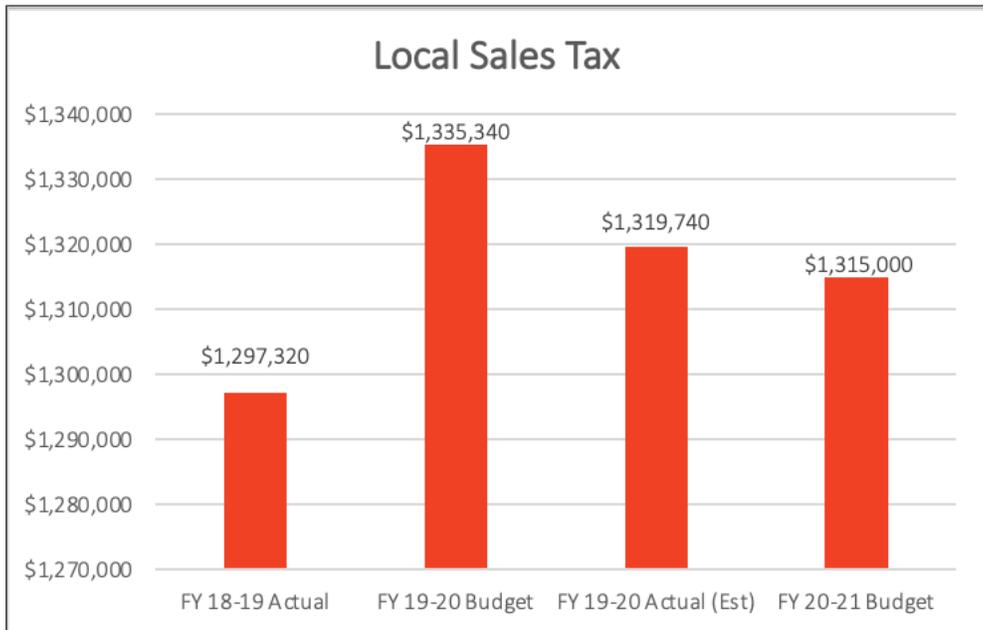
The following five tax sources represented 75.58% of the *total* FY 19-20 tax revenue:

- Sales Tax (27.75% of total tax)
- Local Sales Tax (23.78% of total)
- Utility Tax (13.00% of total)
- General Use Tax (8.05% of total)
- Telecommunications Tax (3.00% of total)

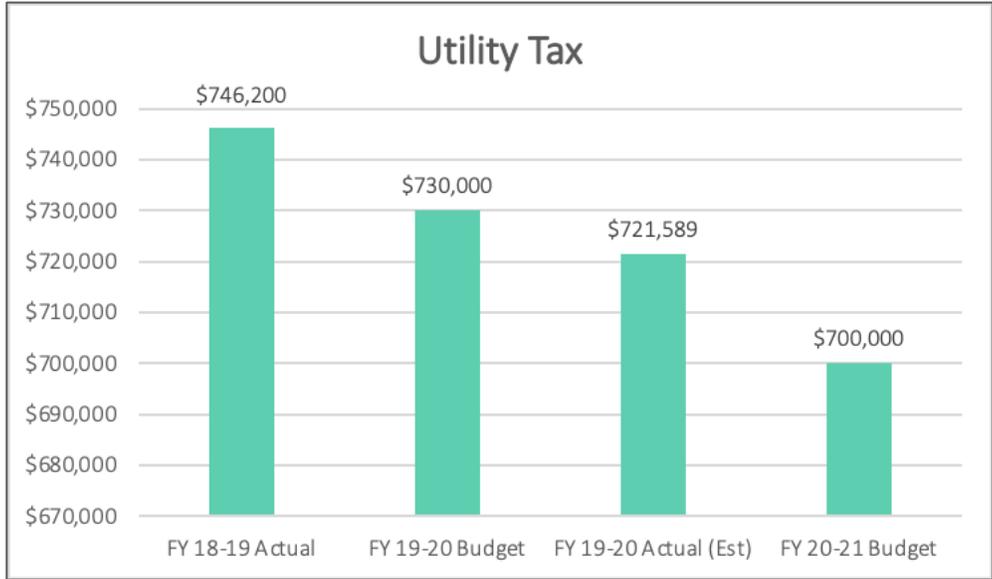
The following charts include history and trends of these tax sources, as well as other major sources of Village revenue.



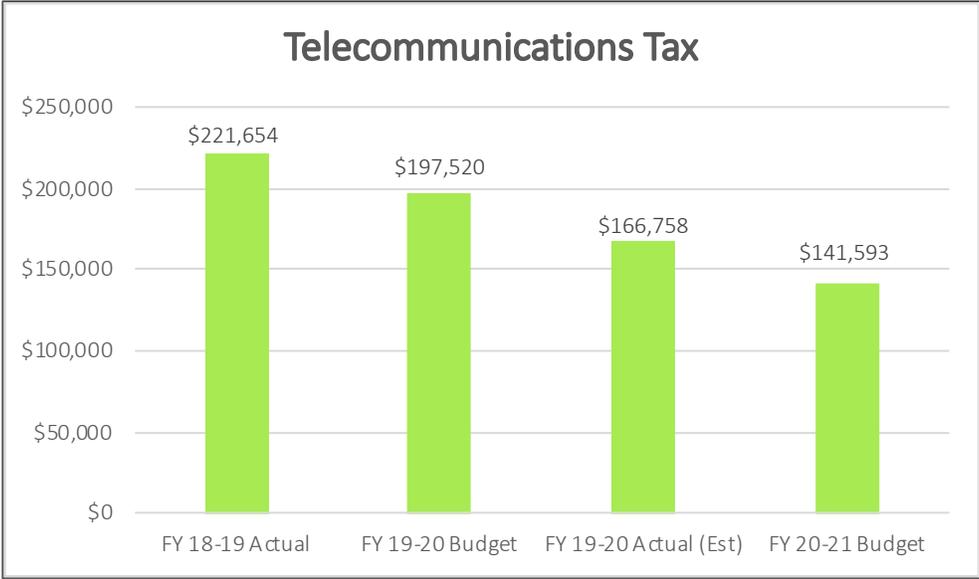
The sales tax rate in Rantoul is 9.00% (including a 1.5% local tax charge). In recent years, **General Sales Tax** receipts have trended upwards, due in large part to Village population growth. In Fiscal Years 16-17 and 17-18, there was virtually no change in receipts for **General Sales Tax**. In FY 19-20, receipts were \$108,287 higher than in FY 18-19, an increase of 7.6%. Total revenues of \$1,521,954 are budgeted for FY20-21, an increase of 2.4% over the FY 19-20 Budget.



The **Local Sales Tax** rate for the Village of Rantoul is 1.5%. In FY 19-20, Local Sales Tax Receipts of \$1,319,740 were recorded, an increase of \$22,420 over FY 18-19 receipts. The FY 20-21 amount budgeted is \$1,315,000, a 1.52% decrease from the FY 19-20 Budget.

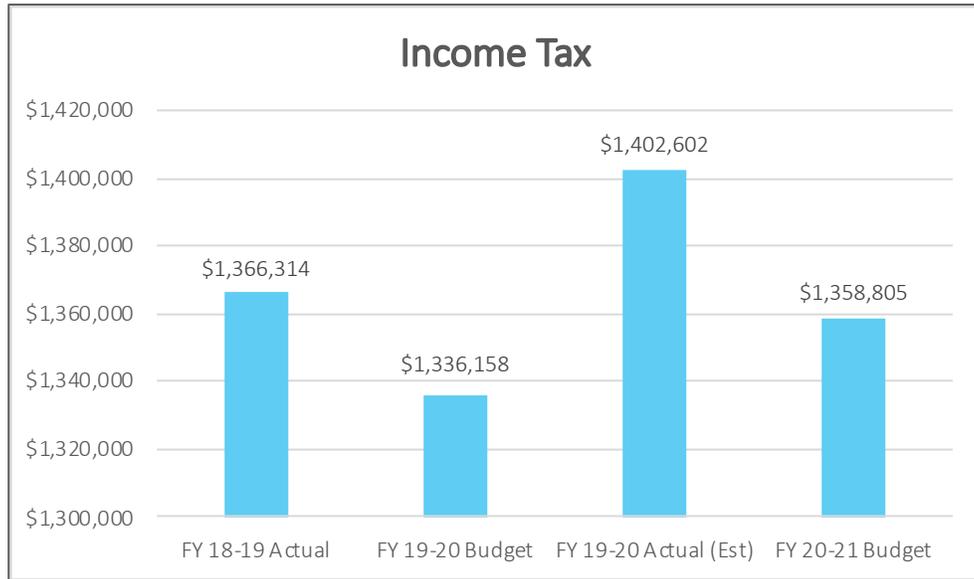


A 5% Village-imposed **Utility Tax** is charged against electric, gas, and water bills. The receipts for this category may fluctuate due to gas prices and weather. FY 19-20 ended with receipts of \$721,589. Revenues for the 20-21 Fiscal Year are conservatively estimated at \$700,000.

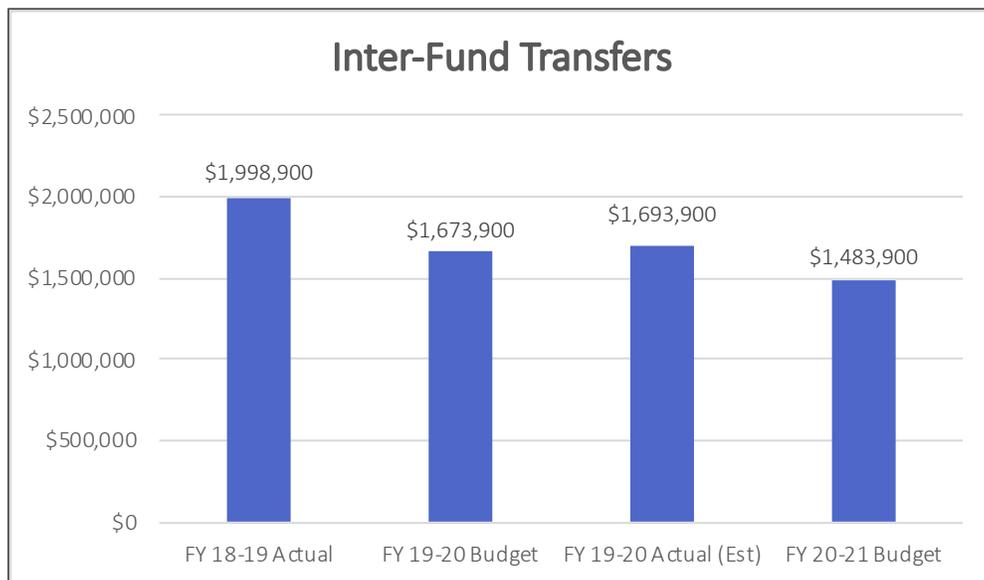


The **Telecommunications Tax** rate is 5% and it applies to telephones, pagers, as well as information transmission by laser, magnetic, and fiber technologies. Receipts in recent years have declined from a peak of over \$500,000 some ten years ago, seemingly due to decreased land line phone usage with the advent of cell phones and the internet. In response to this trend, the budget for FY 20-21 reflects a decrease of \$55,927 (28.3%) under the FY 19-20 budgeted amount.

Intergovernmental Revenue



Income Tax receipts increased by 2.7% in FY 19-20 to \$1,402,602. Income Tax Receipts have varied over the past several fiscal years, with two years of weak receipts from FY 17-18 and a modest recovery in FY 18-19. To account for this variation, these revenues have been conservatively estimated at \$1,358,805 for 20-21 Fiscal Year.

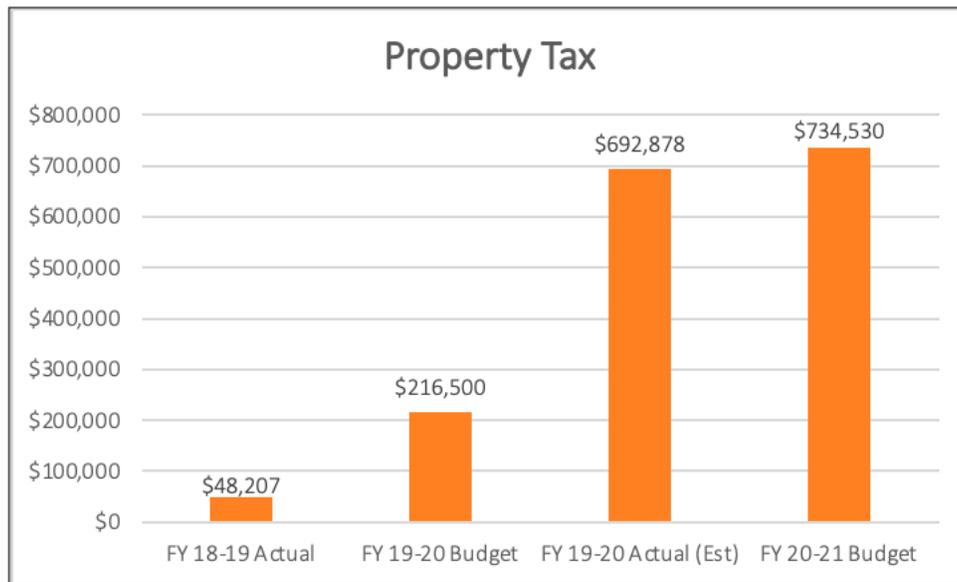


Inter-Fund Transfers properly recognize the expenses of General Fund staff/facilities expenses which are transferred to the General Fund by other Village funds which benefit from General Fund resources. For FY 20-21, budgeted transfers have been decreased by \$190,000 (11.4%). As the Village attempts to limit reliance on inter-fund transfers, this decreasing trend is expected to continue.

Property Tax Information

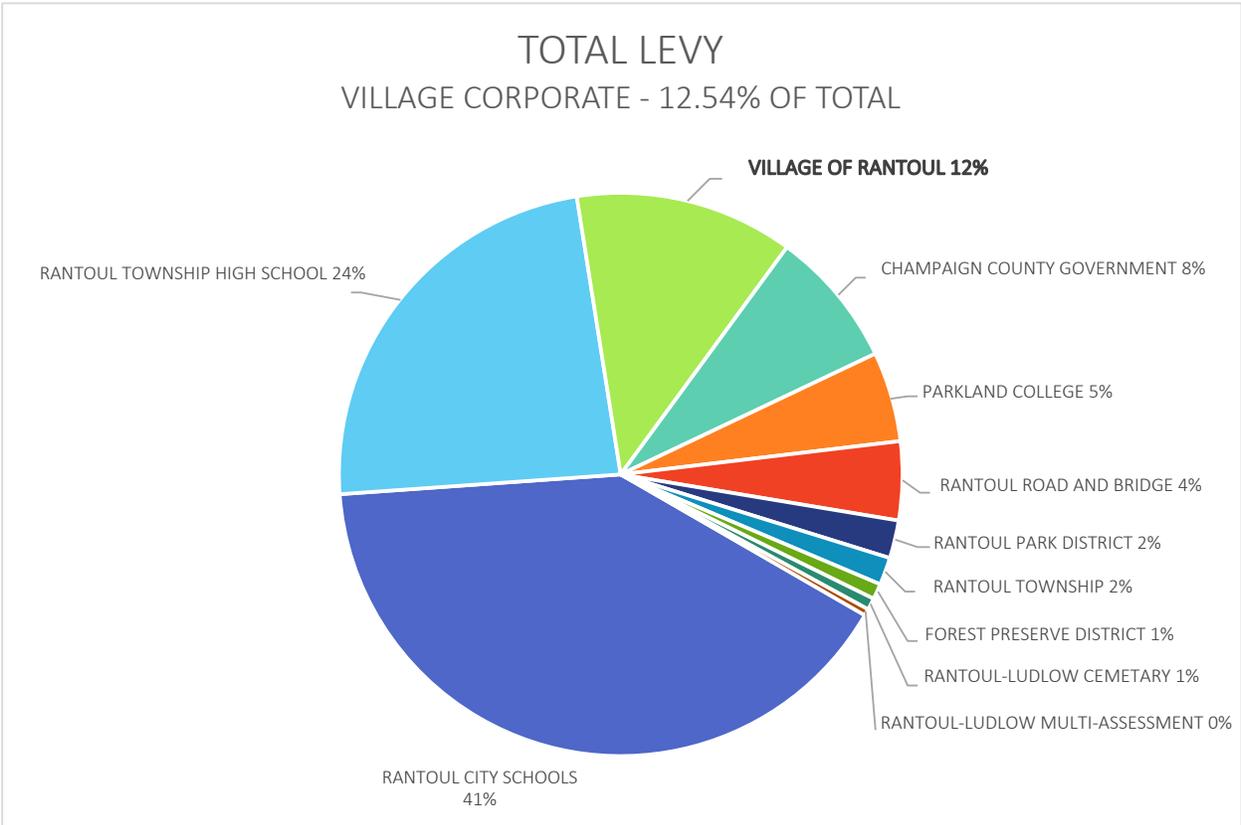
The total tax rate levied in 2019 (collected in 2020) is \$10.3685 and represents a 10.76% decrease under the 2019 collected rate of \$11.62. The Corporate Portion of the Total is \$12.54 per Hundred Dollars. Assessed Valuation is 33 1/3% of Market Value.

Note: The following **property tax rate** data is for property inside Rantoul Township and inside the Park District.



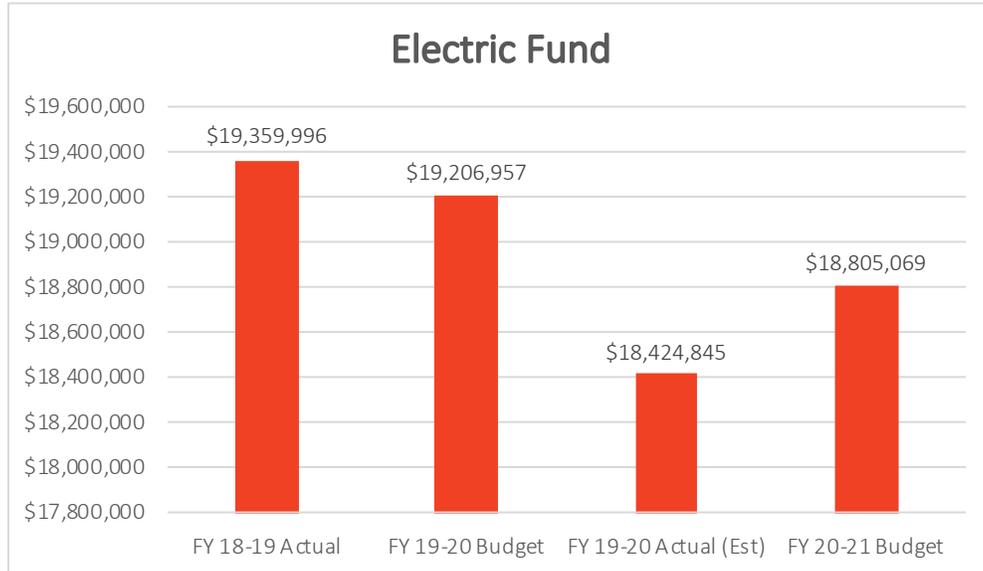
Tax Rates Collected in	Per \$100	% Change
2011	\$9.39	2.60%
2012	\$9.99	6.40%
2013	\$10.65	6.50%
2014	\$11.19	5.10%
2015	\$11.51	2.80%
2016	\$11.70	1.70%
2017	\$11.76	1.50%
2018	\$12.00	1.02%
2019	\$11.62	-3.21%
2020	\$10.37	-10.76%

2019 Property Tax Levy (Collected in 2020)	
Village Corporate	1.30
County	0.82
Local Schools & Community College	6.65
All Others	1.60
TOTAL	10.37

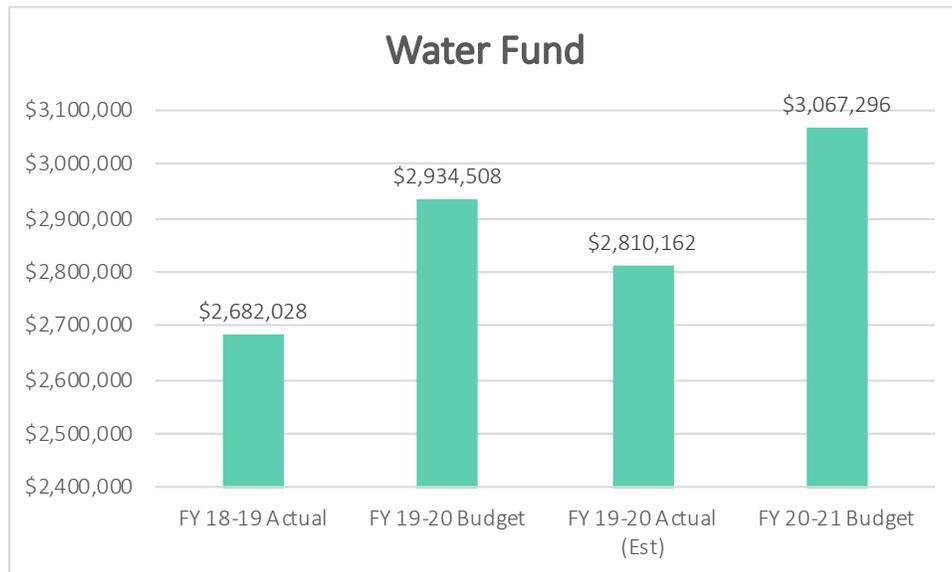


ENTERPRISE FUNDS

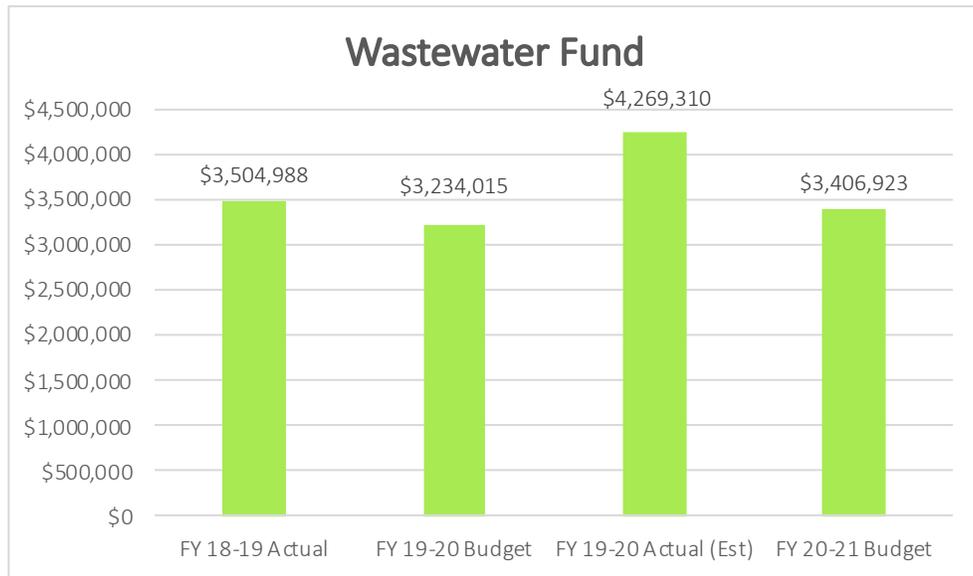
Total **Electric** revenues are conservatively estimated at \$18,805,069 in the 20-21 Fiscal Year. In recent years, Electric revenues have decreased slightly, due to the stagnation of industrial users of municipal electric. A rate increase is likely in the future, as expenses have increased in this fund.



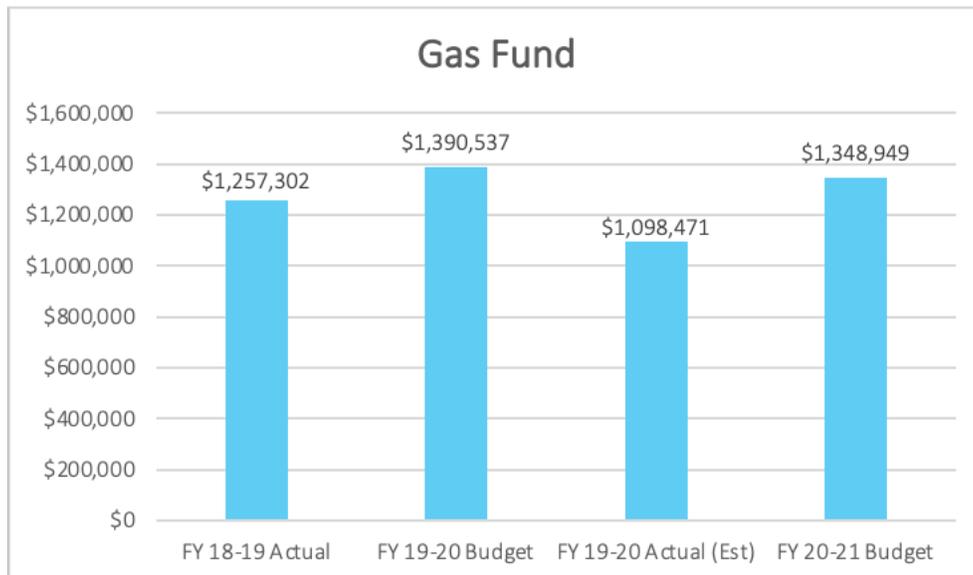
The total revenue of the **Water** fund has steadily increased over the past several years. Revenue in this fund is expected to increase by \$132,788 in FY 20-21, an increase of 4.5% over the FY 19-20 budget.



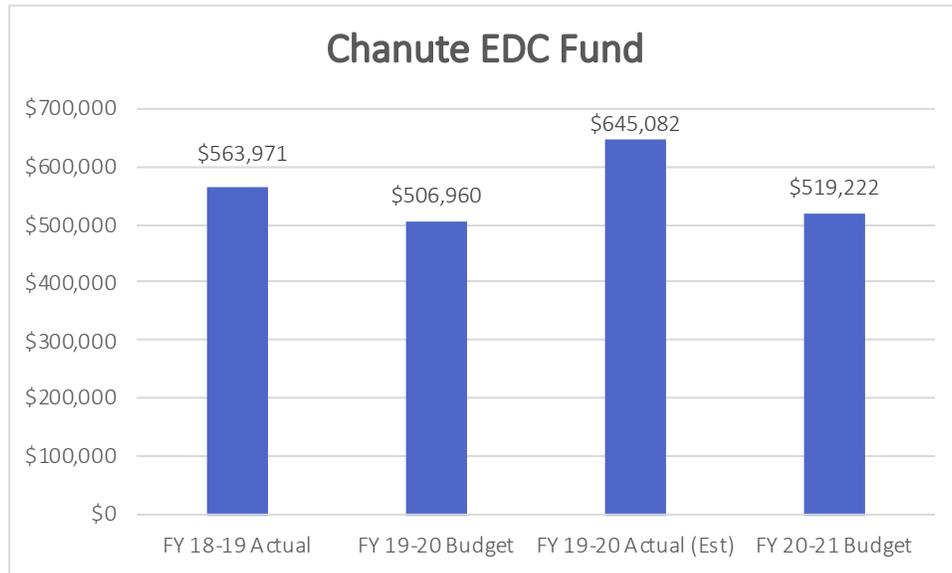
Wastewater fund revenues have increased steadily over the past several fiscal years, due in large part to increased usage by industrial users. A conservative \$3,406,923 is budgeted for FY 20-21.



Total **Gas** revenue is dependent on the fluctuating gas supply charge which is billed to customers. The unpredictable movement in gas prices is not a serious budgetary concern, as customer bills include a separate adjustment to the gas supply charge based on prices the Village actually pays for the purchase of natural gas. The FY 20-21 budgeted amount reflects a slight decrease to \$1,348,949, in efforts to conservatively estimate the revenues that might be realized from this fund.

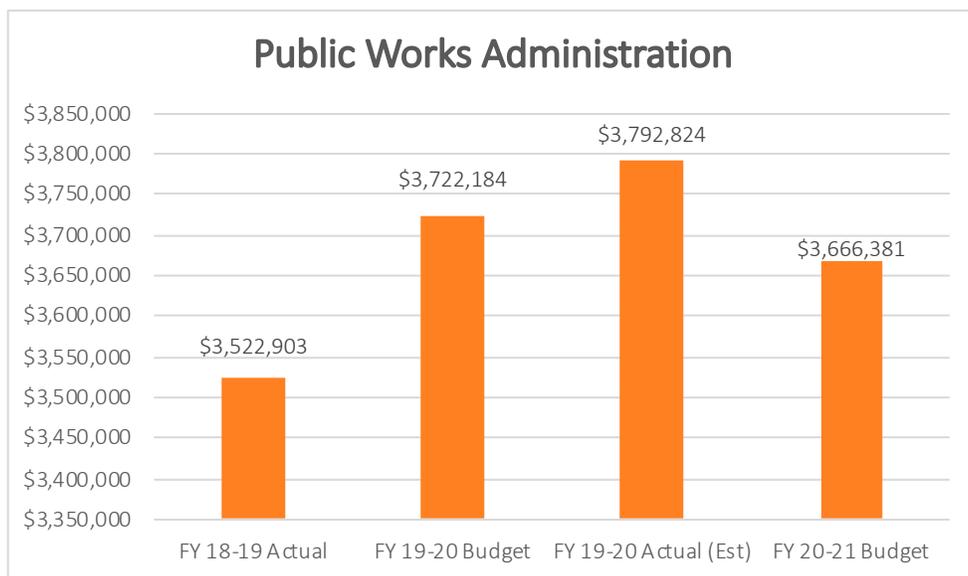


In FY 13-14, building rental revenue in the airport was removed from the accounting of the Airport Fund, creating the **Chanute EDC Fund**. This fund is dedicated to *economic development activities* on airport grounds. Actual receipts in FY 18-19 and FY 19-20 trended higher than expected, at \$563,971 and \$645,082 respectively. The budgeted revenues for FY 20-21 of \$519,222 reflect a conservative estimation of revenues being brought in through economic development on the former air force base properties.

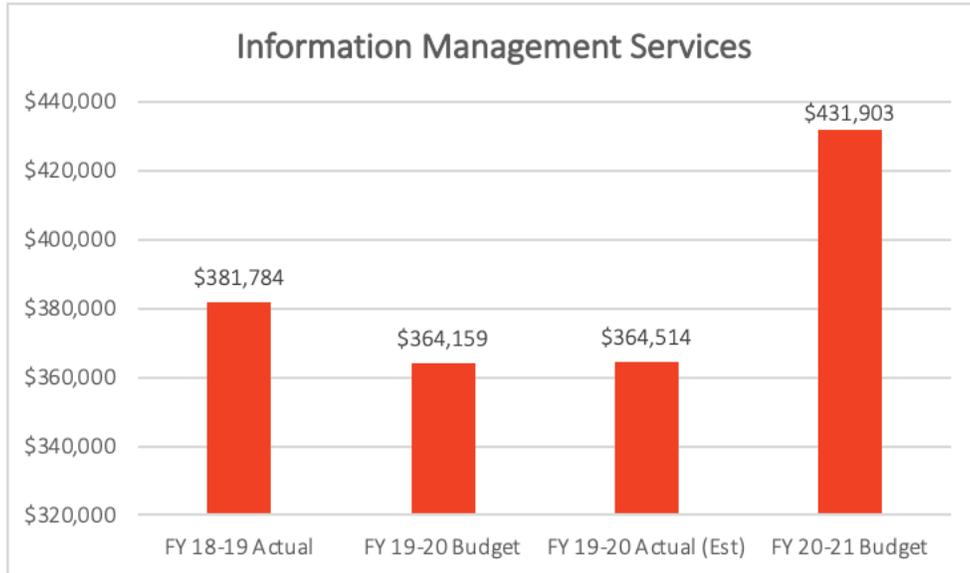


INTERNAL SERVICES FUNDS

The Public Admin Fund administers various utility funds and the Village Street division. Its revenue source consists of **Transfers** from the Gas, Water, Wastewater, Electric, Storm Water Drainage funds (for costs related to the administration of those funds), and from the General Fund (for that fund’s share of Street division expenses). A decrease of \$55,803 from the FY 19-20 budget is planned for FY 20-21.

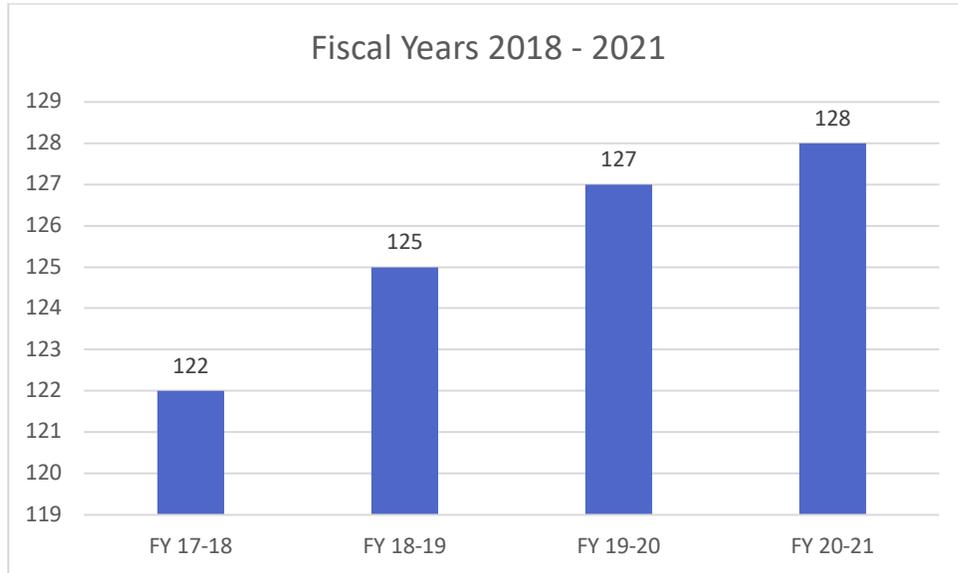


The **assessment to IMS** from other departments is based on a pro-rata share of that department's IT equipment. These transfers are used to support the IMS activities, as well as the Village's extensive computer system. Following a constant assessment of \$352,288 from FY 14-18, this assessment increased in FY 18-19 to account for the support of additional technological needs across the Village. As a portion of Police IT is now being charged to this account, the FY 20-21 assessment is budgeted at \$431,903 (an 18.6% increase).



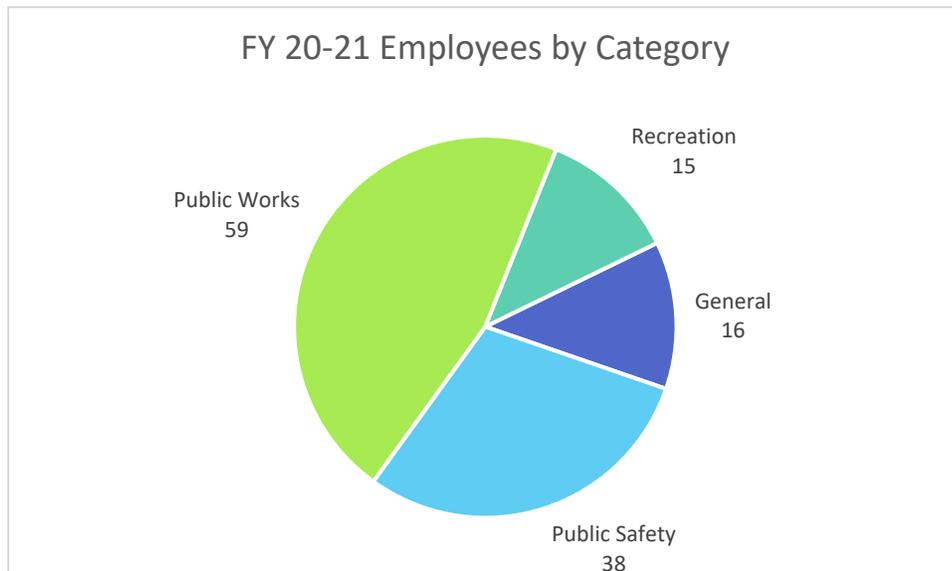
BUDGETED FULL-TIME POSITIONS

In FY 20-21, the number of budgeted full-time employees increased to 128, up 1 from the 2019-2020 fiscal year. A full-time Sports Complex Director position will be added, in support of the new Rantoul Sports Complex. Additionally, a Director of Sports Marketing position has been created. One less position has been budgeted in the electric department, as new apprentices are currently being trained.



BUDGETED FULL-TIME EMPLOYEES BY CATEGORY – 128 Positions

General – 16	Public Safety – 38	Public Works – 59	Recreation – 15
Admin (8), IMS (2), CP&Z (6)	Police (38)	PW Admin (20), Gas (5), Water (7), Wastewater (8), Electric (13), Customer Service (4), Airport (2)	Recreation (9), Central Maintenance (4), Sports Complex (2)



YEAR-END SUMMARY OF ESTIMATED FUND BALANCES

These numbers for FYs 19 and 20 are un-audited, preliminary estimates and will change, based on the official audits of fiscal years 2019 and 2020.

General Fund

FY 19-20

The General Fund showed a year-end surplus of \$1,013,171. Revenues totaled \$10,636,720 while expenditures totaled \$9,623,549. Because of the year end surplus, the General Fund balance will increase from \$3,741,491 to \$4,754,662.

FY 20-21

Revenues are expected to increase over FY 19-20, with year-end revenue being targeted at \$10,999,067. This estimation accounts for expected grant funding and reflects a conservative estimation of other revenue sources, as the COVID-19 pandemic is expected to influence receipts over FY 20-21. Expenses are targeted to increase to \$11,168,844, due to the expenditure of those grant funds and to increased operating costs and capital expenditures. Following the receipt of \$180,000 in grant funds, the anticipated year-end fund balance is \$4,764,885,

Special Revenue Funds

FY 19-20

As a group, the Special Revenue funds increased by \$925,960 in FY 19-20. These funds completed the year with a group fund balance of \$5,805,969.

FY 20-21

Special Revenue Fund revenues of \$4,085,081 are expected in FY 20-21, with expenditures of \$2,786,738. The combined fund balance of the Special Revenue Funds is expected at \$7,104,313 at the end of the 2020-2021 fiscal year.

Capital Projects Funds

FY 19-20

The only continuously active fund in the Capital Projects group is the Corporate Restricted Reserve Fund. In FY 19-20, this balance decreased by \$57,722, ending the year with a balance of \$668,084.

FY 20-21

In FY 20-21, \$332,000 in expenditures are expected for necessary capital expenditures. Revenues of \$200 are anticipated. The Corporate Reserve fund will therefore retain a balance of \$336,284 at the end of the fiscal year.

Proprietary Funds

Within this group of funds, references are made to net asset balance, not fund balance. Net assets include the book value of the funds' property and its loans receivable, among other things. Although it includes cash and equivalents, the individual fund's net assets are not all liquid.

FY 19-20

As a group, the Proprietary Funds gained \$724,453 in asset value, increasing to \$89,204,626 from \$86,628,699. Increases in net asset value in the Garbage, Water, Wastewater, Electric, and Chanute EDC Funds offset deficits in the Landfill, Gas, Storm Water Drainage, and Airport Funds.

FY 20-21

The majority of the Proprietary Funds will decrease in net asset value, due to the undertaking of several Village Capital Projects in the Water, Gas, Wastewater, Electric, and Airport Funds. Revenues of \$29,839,763 are expected, with expenditures of \$33,245,973. With these expenditures, the sum of this group of fund balances is expected to decrease by \$3,406,210 in this fiscal year. The expected year-end balance for these Funds will be \$85,578,372.

Internal Services Funds

Reference is to net assets.

FY 19-20

This group of funds increased their combined net asset balance by \$633,068, ending FY 19-20 at \$320,987. The Public Works Fund increased \$582,884, ending the year with a net asset balance of \$414,968. The Information Management Services (IMS) and Central Maintenance Funds ended the year with negative asset balances of -\$34,085 and -\$59,896 respectively.

FY 20-21

The FY 20-21 budget calls for the combined net asset balance of the Internal Services Funds to decrease by \$120,811, ending with a combined fund balance of \$261,517. Public Works Administration is expected to end the year with a positive net asset balance of \$294,157, with Information Management Services ending at \$27,378. The Central Maintenance Fund Balance is expected to decrease by \$122, with a year-end fund balance of -\$60,018 expected.

Trust and Agency Funds

FY 19-20

During FY 19-20, the Police Pension Fund decreased by \$1,430,120, due to the retiree benefit payments. The year-end fund balance was \$29,543,255. In the Firefighter's Fund, an increase of \$25,638 was realized, bringing the year-end fund balance to \$83,361.

FY 20-21

For FY 20-21, The Police Pension Fund is expected to decrease by \$828,787, due to the payment of pension benefits to retirees. Revenues of \$847,500 are expected. In the Firefighter's Fund, a year-end fund balance of \$99,431 is expected, reflective of an increase of \$16,070.

On the following page, year end fund balance estimates are combined with un-audited, preliminary estimates for revenues and expenses in 2019 & 2020. These balances may change, based on the official audits of fiscal years 2019 and 2020.

ESTIMATED FUND BALANCES

FY 19-20

FY 20-21

	BEGINNING BALANCE April 30, 2019	ACTUAL YEAR-END REVENUE	TOTAL REVENUE AVAILABLE	ACTUAL YEAR-END EXPENSES	ESTIMATED BALANCE April 30, 2020	ORIGINAL BUDGETED REVENUE	TOTAL REVENUE AVAILABLE	ORIGINAL BUDGETED EXPENSES	ESTIMATED BALANCE April 30, 2021
GENERAL FUND	3,741,491	10,636,720	14,378,211	9,623,549	4,754,662	10,999,067	15,753,729	11,168,844	4,764,885
SPECIAL REVENUE FUNDS									
Motor Fuel Tax	1,414,097	475,687	1,889,784	1,005,538	884,246	550,084	1,434,330	225,000	1,209,330
Local Motor Fuel Tax	(414,587)	1,068,710	654,123	334,985	319,138	360,100	679,238	384,249	294,989
Economic Developmt.	(20,168)	241,092	220,924	55,996	164,928	200,030	364,958	74,000	290,958
Micro Loan	471,438	7,233	478,671	41,058	437,613	9,200	446,813	20,300	426,513
TIF	(442,757)	1,471,784	1,029,027	1,022,498	6,529	0	6,529	0	6,529
TIF II	(69,437)	585,561	516,124	589,266	(73,142)	600,000	526,858	390,000	136,859
TIF III	1,300,712	1,487,587	2,788,299	1,147,931	1,640,368	1,490,000	3,130,368	1,232,467	1,897,901
TIF IV	92,807	2,813	95,620	95,795	(175)	4,000	3,825	15,000	(11,175)
Special Police	15,575	26,739	42,314	19,711	22,603	22,050	44,653	0	44,653
EDA /RLF	1,746,025	48,719	1,794,744	2,917	1,791,827	35,200	1,827,027	1,000	1,826,027
Rental Rehab	502,389	123	502,512	79,390	423,122	80	423,202	75,424	347,778
Community Development	283,915	0	283,915	95,003	188,912	814,337	1,003,249	369,298	633,951
SPECIAL REVENUE TOTAL	4,880,009	5,416,048	10,296,057	4,490,088	5,805,969	4,085,081	9,891,050	2,786,738	7,104,313
CAPITAL PROJECTS									
Corp. Restricted Reserve	725,806	300	726,106	58,022	668,084	200	668,284	332,000	336,284
CAPITAL PROJECTS TOTAL	725,806	300	726,106	58,022	668,084	200	668,284	332,000	336,284
DEBT SERVICE									
Debt Service	(472,284)	1,227,240	754,956	436,468	318,488	835,544	1,154,032	828,703	325,329
DEBT SERVICE TOTAL	(472,284)	1,227,240	754,956	436,468	318,488	835,544	1,154,032	828,703	325,329
PROPRIETARY FUNDS									
Sports Complex	0	0	0	1,851,474	0	425,000	425,000	204,956	220,044
Landfill	(84,454)	0	(84,454)	336	(84,790)	0	(84,790)	135	(84,925)
Garbage	132,525	606,798	739,323	584,189	155,134	617,607	772,741	614,073	158,668
Gas	86,495	1,098,471	1,184,966	1,127,128	57,838	1,348,949	1,406,787	1,371,686	35,101
Water	8,496,251	2,810,162	11,306,413	2,223,674	9,082,739	3,067,296	12,150,035	3,890,396	8,259,639
Wastewater	11,601,062	4,269,310	15,870,372	3,155,719	12,714,653	3,406,923	16,121,576	5,175,052	10,946,524
Electric	36,563,212	18,424,845	54,988,057	17,436,247	37,551,810	18,805,069	56,356,879	19,093,954	37,262,925
Storm Water Drainage	(334,472)	868,509	534,037	877,064	(343,027)	818,773	475,746	811,627	(335,881)
Airport	26,379,734	930,206	27,309,940	1,195,733	26,114,207	830,924	26,945,131	999,255	25,945,876
Chanute EDC	3,788,346	645,082	4,433,428	477,366	3,956,062	519,222	4,475,284	1,084,839	3,390,445
PROPRIETARY FUND TOTALS	86,628,699	29,653,383	116,282,082	28,928,930	89,204,626	29,839,763	119,044,389	33,245,973	85,578,372
INTERNAL SERVICES (net assets)									
Public Works Admin	(167,916)	3,792,824	3,624,908	3,209,940	414,968	3,666,381	4,081,349	3,787,192	294,157
Information Mgmt. Svcs.	(59,502)	364,514	305,012	339,097	(34,085)	431,903	397,818	370,440	27,378
Central Maintenance	(84,663)	649,726	565,063	624,959	(59,896)	650,821	590,925	650,943	(60,018)
INTERNAL SERVICES TOTALS	(312,081)	4,807,064	4,494,983	4,173,996	320,987	4,749,105	5,070,092	4,808,575	261,517
TRUST & AGENCY									
Firefighters'	57,723	38,622	96,345	12,984	83,361	21,070	104,431	5,000	99,431
Police Pension (net assets)	30,973,375	188,171	31,161,546	1,618,291	29,543,255	847,500	30,390,755	1,676,287	28,714,468
TRUST & AGENCY TOTALS	30,973,375	226,793	31,257,891	1,631,275	29,626,616	868,570	30,495,186	1,681,287	28,813,899
GRAND TOTAL	126,165,015	51,967,548	178,190,286	49,342,328	130,699,432	51,377,330	182,076,762	54,852,120	127,184,599

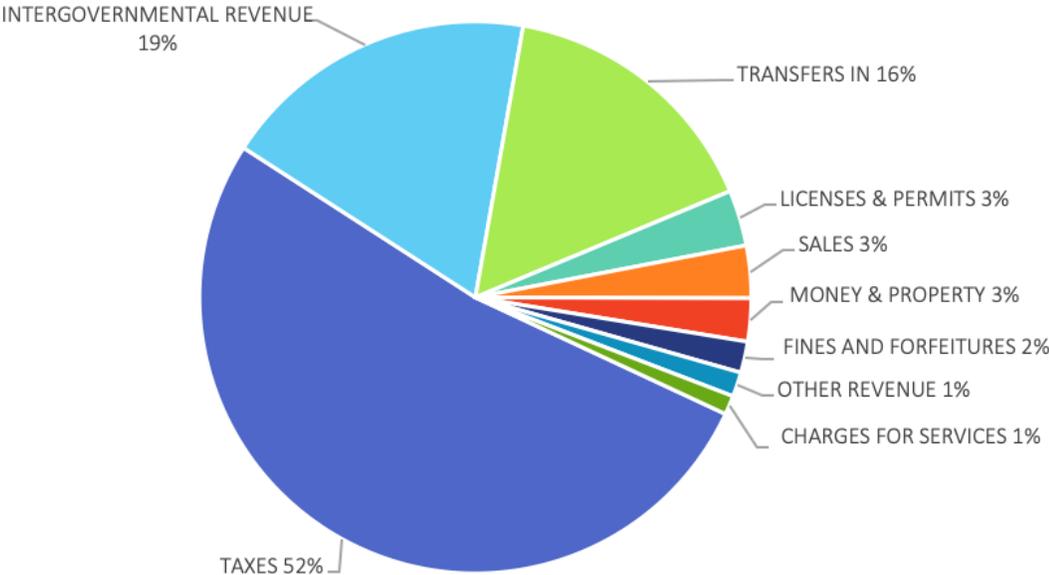
The balances of April 30, 2019 and April 30, 2020 are estimates and may change after the annual audits of fiscal years 2019 and 2020.

GENERAL FUND

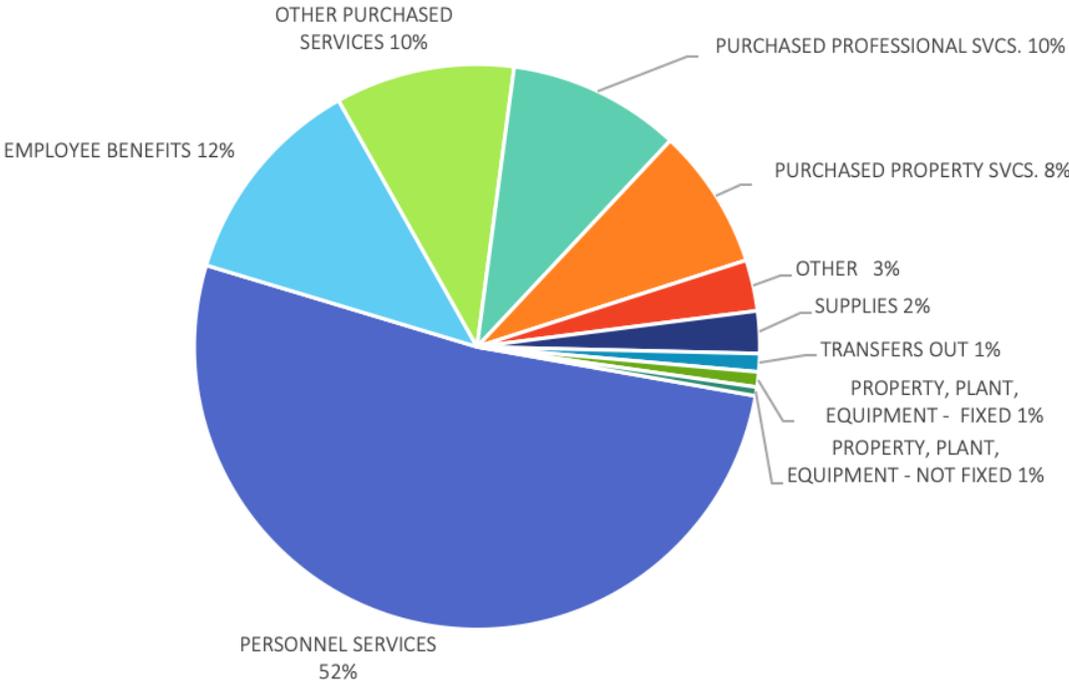
This fund serves as the general operating fund for the governmental activities of the Village.
The major source of revenue is taxes.

Department	Page
FY 19-20 Revenue and Expenditures by Category (Graphs)	45
Revenue Trends	46
Total Revenue	49
Summarized General Corporate Fund Revenue and Expenses	51
Government Administration	53
Recreation	62
Comprehensive Planning and Zoning	70
Neighborhood Services	76
Police	79
Police and Fire Commission	88
Fire	89

Fiscal Year 2019-2020 Actual Revenues (Est.) \$10,636,720



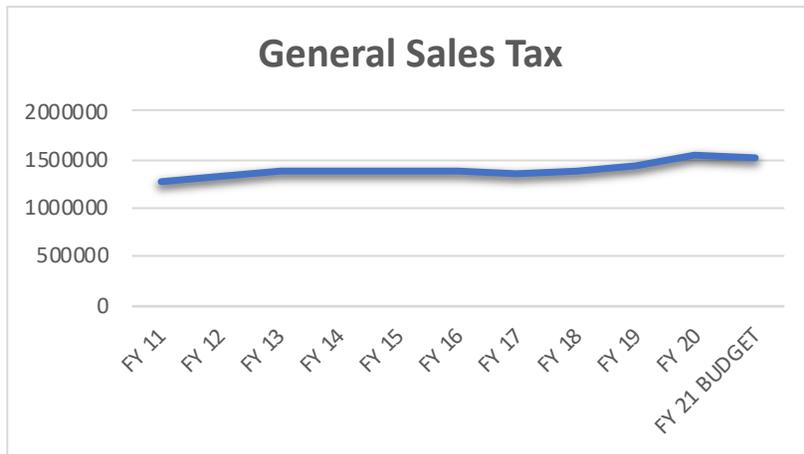
Fiscal Year 2019-2020 Actual Expenses (Est.) \$9,623,549



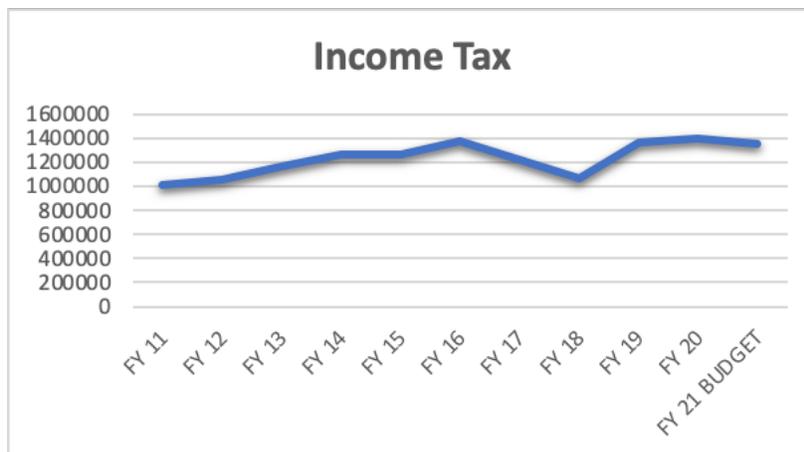
GENERAL FUND REVENUE TRENDS

Ten-Year History of Selected Sources

Totaling \$4,850,197, the following six sources of revenue represented 45.6% of the 2020 Fiscal Year's total Corporate Operating Revenue (\$10,636,720).



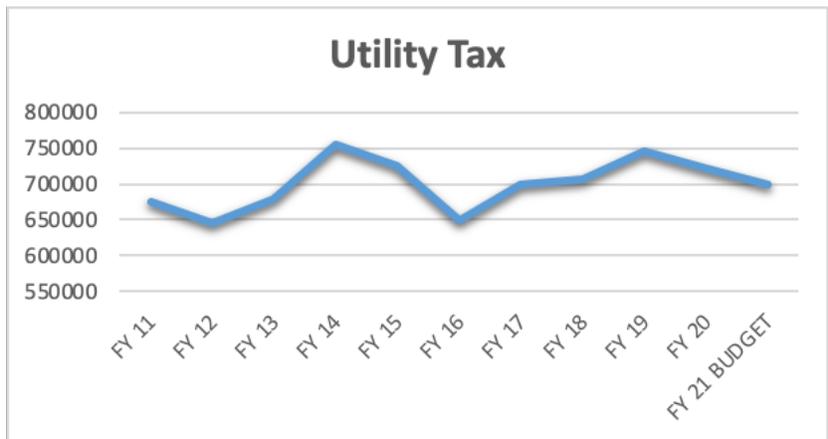
General Sales Tax Revenues have generally increased from FY 2011. Reflective of the current global uncertainty, the amount budgeted does not reflect an increase, with total receipts of \$1,521,954 expected.



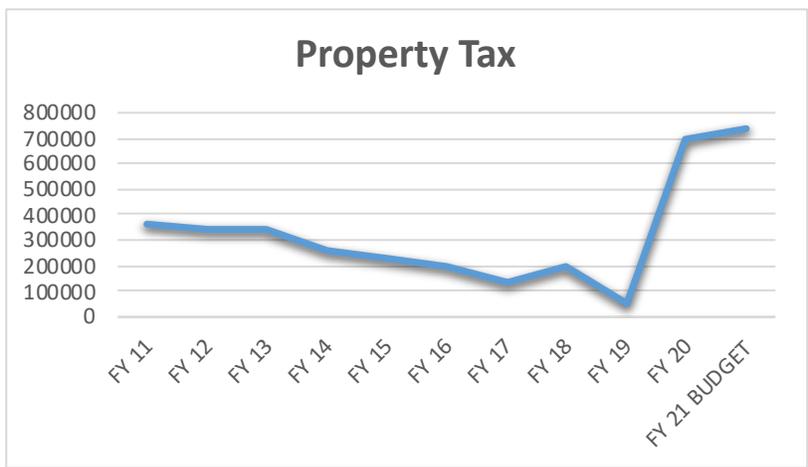
Expected income tax receipts are calculated on a per capita basis. They are dependent on the general economic situation, as well as capital gains in the financial markets. \$1,358,805 has been budgeted for Fiscal Year 2021, a slight increase from Fiscal Year's Budget of \$1,336,158. As before, this is reflective of the current global uncertainty.

GENERAL FUND REVENUE TRENDS

Ten-Year History of Selected Sources



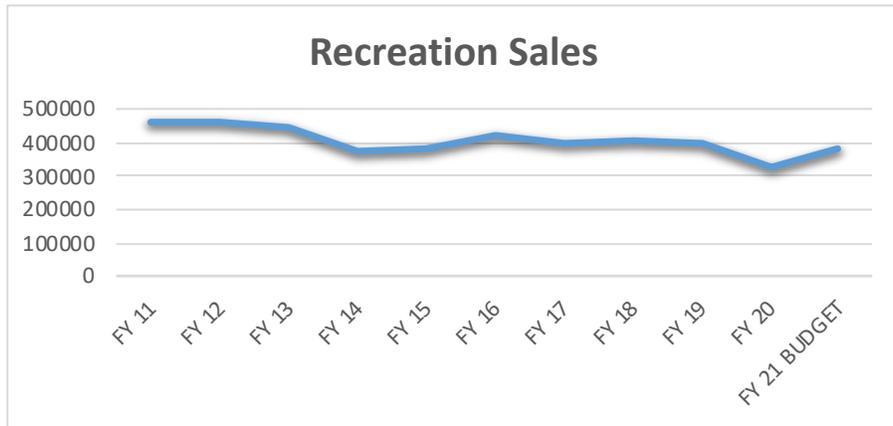
Overall, the Utility Tax trend has been a positive one, due in large part to continued utility usage by several large and well-established industrial customers within the Village. Conservatively, \$700,000 has been budgeted in this line-item, reflective of reduced utility usage by the customers mentioned above.



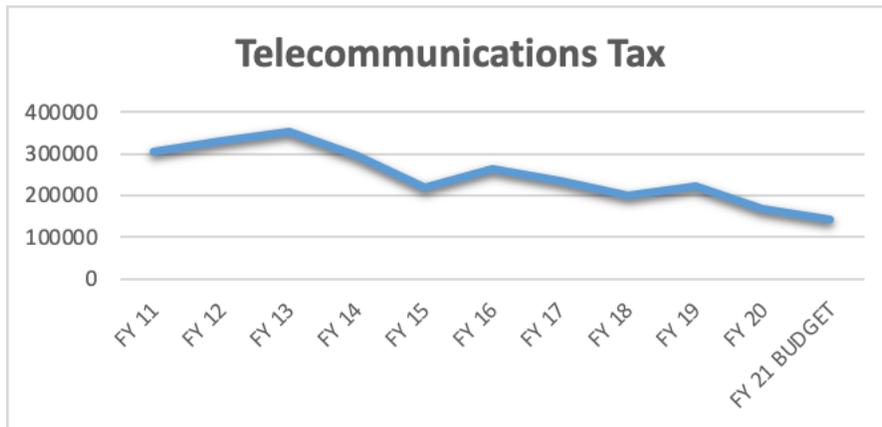
The significant drop in Property Tax from Fiscal Year 2011 to Fiscal Year 2019 was due to a reallocation of Police Pension moneys from the General Fund. With the reallocation complete, this revenue stream is expected to experience continued growth. Revenues of \$734,530 are expected.

GENERAL FUND REVENUE TRENDS

Ten-Year History of Selected Sources



Recreation sales have been steady in recent years, due to stagnant population growth. \$379,500 has been budgeted for the 2021 Fiscal Year, reflecting a slight decrease from FY 2020's Budget (\$396,000).

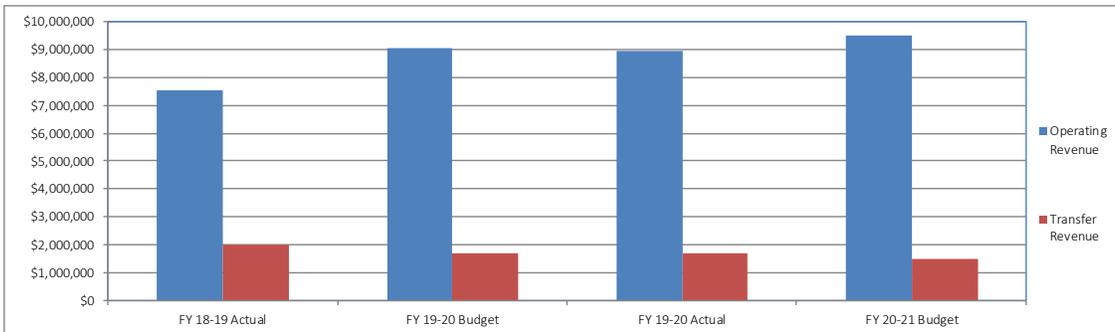


In fiscal years 2014 and 2015, a court decision disallowed a portion of this distribution. As cell phones and the internet have dominated the landline industry, this fund is expected to continue its decline. \$141,593 has been budgeted, a decrease of 15.1% from Fiscal Year 2020.

GENERAL FUND REVENUE

		Actual	Budget	Actual (Est)	Budget	% CHANGE
		FY 18-19	FY 19-20	FY 19-20	FY 20-21	(FY 21 BUDGET TO FY 20 EST.)
TAXES						
311-00-00	GEN PROPERTY TAX	48,207	216,500	692,878	734,530	6.0%
311-90-00	PROP TAX INTEREST	0	0	45	0	0.0%
313-00-00	GENERAL SALES TAX	1,431,946	1,485,975	1,540,233	1,521,954	-1.2%
313-20-00	LOCAL SALES TAX	1,297,320	1,335,340	1,319,740	1,315,000	-0.4%
313-50-00	GENERAL USE TAX	407,278	415,406	446,538	459,406	2.9%
313-60-00	GENERAL SALES TAX - CANNABIS	0	0	2,118	0	-100.0%
314-30-00	TELECOMMUNICATIONS TAX	221,654	197,520	166,758	141,593	-15.1%
314-32-00	FRANCHISE FEES	74,165	93,040	99,786	101,195	1.4%
314-32-01	FRANCHISE GAS PAYMT	20,436	22,000	21,430	22,000	2.7%
314-40-00	HOTEL/MOTEL TAX	148,100	180,000	131,877	160,000	21.3%
314-50-00	UTILITY TAX	746,200	730,000	721,589	700,000	-3.0%
318-00-00	OTHER TAXES	0	0	0	0	0.0%
318-20-00	CHARITABLE GAMES TAX	3,538	3,500	1,861	3,500	88.1%
318-30-00	VIDEO GAMING TAX	175,961	172,200	189,375	206,774	9.2%
318-40-00	POLICE PENSION UTILITY TAX	0	0	215,752	232,800	7.9%
	TAXES	4,574,805	4,851,481	5,549,980	5,598,752	0.9%
LICENSES AND PERMITS						
321-00-00	BUSINESS LIC AND PERMITS	4,275	5,380	4,425	4,000	-9.6%
321-10-00	LIQUOR LICENSES	71,807	64,950	90,408	145,550	61.0%
321-30-00	FIRE PROTECTION	1,915	1,980	2,251	2,100	-6.7%
321-40-00	CORP BUSINESS LICENSES	730	500	860	800	-7.0%
321-41-00	GARBAGE HAULERS	850	1,150	0	1,150	0.0%
321-42-00	TAXI LICENSES	240	200	270	240	-11.1%
321-43-00	TRAILER PARK LICENSES	10,525	10,275	3,625	10,275	183.4%
321-44-00	TRANSIENT VENDOR LICENSES	400	300	300	300	0.0%
321-45-00	HOTEL/MOTEL LICENSES	2,265	1,890	2,140	1,885	-11.9%
322-00-00	LICENSES AND PERMITS - NON-BUSINESS	0	60	0	60	0.0%
322-10-00	BLDG AND EQUIP PERMITS	80	85,903	138,166	150,000	8.6%
322-20-00	VARIANCES - ZONING	62,840	0	0	0	0.0%
323-10-00	REGISTRATION FEES	127,460	95,000	98,830	100,000	1.2%
323-20-00	INSPECTION FEES	750	200	290	200	-31.0%
323-30-00	REGISTRATION PENALTY	1,750	1,700	900	300	-66.7%
323-40-00	LIEN REIMBURSEMENTS	7,630	7,630	5,616	5,000	-11.0%
	LICENSES AND PERMITS	293,517	277,118	348,081	421,860	21.2%
INTERGOVERNMENTAL REVENUE						
331-00-00	FED GOVERNMENT GRANTS	3,388	1,800	0	4,000	0.0%
334-00-00	STATE GOVERNMENT GRANTS	0	1,110,000	180,000	930,000	416.7%
335-00-00	STATE GOVT SHARED REV	23,186	0	0	0	0.0%
335-20-00	INCOME TAX	1,366,314	1,336,158	1,402,602	1,358,805	-3.1%
335-21-00	REPLACEMENT TAX	114,166	116,675	151,520	140,000	-7.6%
336-00-00	LOCAL SCHOOL GRANT	120,515	120,000	120,515	130,000	7.9%
337-00-00	LOCAL GOVERNMENT GRANTS	25,000	35,000	50,000	35,000	-30.0%
338-10-00	LOCAL GOVERNMENT GRANTS	23,675	44,800	80,032	32,000	-60.0%
	INTERGOVERNMENTAL REVENUE	1,676,244	2,764,433	1,984,669	2,629,805	32.5%
SALES						
347-10-00	CONCESSIONS/MERCH SALES	45,632	55,000	40,663	45,000	10.7%
347-20-00	MEMBERSHIPS	161,659	145,000	131,534	149,000	13.3%
347-30-00	PARTICIPATION/ENTRY FEES	81,588	91,000	69,755	91,000	30.5%
347-30-99	REFUND OF FEES	-726	-2,000	-4,678	-1,000	-78.6%
347-40-00	ADMISSIONS/DAILY FEES	81,303	80,000	71,758	78,000	8.7%
347-90-00	OTHER RECREATION INCOME	596	0	1,500	0	0.0%
347-91-00	SUMMER FOOD PROGRAM	11,630	12,500	12,755	12,500	-2.0%
347-92-00	SOCCER FIELD REVENUE	17,925	14,500	2,850	5,000	75.4%
	SALES	399,606	396,000	326,137	379,500	16.4%

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21	% CHANGE (FY 21 BUDGET TO FY 20 EST.)
CHARGES FOR SERVICES					
359-10-00 OTHER CHARGES	113,102	106,000	118,395	106,000	-10.5%
CHARGES FOR SERVICES	113,102	106,000	118,395	106,000	-10.5%
FINES AND FORFEITURES					
361-00-00 POLICE FINES	95,655	100,000	81,217	50,000	-38.4%
361-20-00 PARKING FINES	6,160	1,500	7,150	1,500	-79.0%
362-00-00 FINES AND FORFEITURES	123,750	90,000	106,025	50,000	-52.8%
363-00-00 NSF FEES	50	50	50	50	0.0%
FINES AND FORFEITURES	225,615	191,550	194,442	101,550	-47.8%
MONEY AND PROPERTY					
371-00-00 INTEREST INCOME	37,196	42,500	71,880	38,000	-47.1%
373-20-00 RENTAL- BUILDINGS	198,815	162,500	179,930	178,000	-1.1%
373-30-00 RENTALS- EQUIPMENT	15,782	15,000	16,729	15,000	-10.3%
373-40-00 RENTS- OTHER	0	0	0	0	0.0%
375-00-00 CONT FROM PRIVATE SOURCES	0	0	0	0	0.0%
MONEY AND PROPERTY	251,793	220,000	268,539	231,000	-14.0%
OTHER REVENUE					
381-00-00 OTHER REVENUE	20,016	230,000	118,444	24,700	-79.1%
381-60-00 FIRE CALLS	6,895	7,000	6,700	7,000	0.0%
381-70-00 OTHER - SHOP WITH A COP	0	0	16,574	15,000	0.0%
381-71-00 OTHER - FIREMAN'S BENEFIT	0	0	10,860	0	0.0%
OTHER REVENUE	26,912	237,000	152,578	46,700	-69.4%
TOTAL OPERATING REVENUE	7,561,594	9,043,582	8,942,821	9,515,167	6.4%
TRANSFERS IN					
399-02-05 FROM MFT FUND	225,000	0	0	0	0.0%
399-02-06 FROM LOCAL MFT	50,000	0	0	0	0.0%
399-02-12 FROM TIF FUND	260,000	260,000	260,000	45,000	-82.7%
399-02-21 FROM POLICE INVEST	0	0	0	0	0.0%
399-05-20 FROM GARBAGE FUND	25,000	25,000	25,000	30,000	20.0%
399-05-27 FROM GAS FUND	77,900	77,900	77,900	77,900	0.0%
399-05-35 FROM WATER FUND	300,000	300,000	300,000	300,000	0.0%
399-05-36 FROM WASTE WATER FUND	195,000	195,000	195,000	195,000	0.0%
399-05-41 FROM ELECTRIC FUND	620,000	620,000	620,000	620,000	0.0%
399-05-51 FROM STORM WATER	15,000	15,000	15,000	15,000	0.0%
399-05-82 FROM AVIATION FUND	207,000	157,000	157,000	157,000	0.0%
399-05-85 FROM CHANUTE EDC	24,000	24,000	24,000	24,000	0.0%
399-06-19 FROM CENT MAINT FUND	0	0	20,000	20,000	0.0%
TRANSFERS IN	1,998,900	1,673,900	1,693,900	1,483,900	-12.4%
GRAND TOTAL	9,560,493	10,717,482	10,636,720	10,999,067	3.4%



General Fund Revenues of \$10,999,067 are expected in Fiscal Year 2020-2021, an increase of \$281,585 (2.6%) from Fiscal Year 2019-2020. This increase is due in large part to the expectation of state grant funding for the Rudzinski Park and Forum Fitness Center projects. Additionally, with the construction of the Rantoul Sports Complex, Hotel/Motel Tax and Recreation Participation/Entry Fees are also expected to increase, by 21.3% and 30.5% respectively. Alternatively, Telecommunications Tax is expected to decline by 15.1%, as the tax base on landlines continues to diminish. In addition, Transfer Revenue continues to decrease, falling from \$1,673,900 in FY 2020 to \$1,483,900 in FY 2021. Village leadership has decreased these transfers over the past three Fiscal Years, in order to reduce the Village's overall dependency on transfers into the General Fund.

GENERAL FUND (001)

DEPARTMENT

ALL

DIVISION

ALL

Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
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BEGINNING BALANCE**4,754,662****REVENUE**

TAXES 4,574,805 4,851,481 5,549,981 5,598,752

LICENSES & PERMITS 293,517 277,118 348,081 421,860

INTERGOVERNMENTAL REVENUE 1,676,244 2,764,433 1,984,668 2,629,805

SALES 399,606 396,000 326,136 379,500

CHARGES FOR SERVICES 113,102 106,000 118,395 106,000

FINES AND FORFEITURES 225,615 191,550 194,442 101,550

MONEY & PROPERTY 251,793 220,000 268,539 231,000

OTHER REVENUE 26,912 237,000 152,579 46,700

TRANSFERS IN 1,998,900 1,673,900 1,693,900 1,483,900

TOTAL REVENUE 9,560,493 10,717,482 10,636,720 10,999,067**EXPENSES**

PERSONNEL SERVICES 4,749,798 4,994,123 4,993,318 5,210,586

EMPLOYEE BENEFITS 1,533,899 1,060,563 1,173,510 1,017,854

PURCHASED PROFESSIONAL SERVICES 809,787 851,220 950,369 875,022

PURCHASED PROPERTY SERVICES 689,098 895,208 775,986 1,047,115

OTHER PURCHASED SERVICES 374,263 782,461 985,852 1,085,661

SUPPLIES 294,518 326,292 232,894 299,350

PROPERTY, PLANT, EQUIPMENT - NOT FIXED 202,949 53,810 47,795 70,850

PROPERTY, PLANT, EQUIPMENT - FIXED 102,488 1,341,081 82,947 1,320,000

OTHER 45,550 292,488 280,882 242,406

TRANSFERS OUT 218,377 100,000 100,000 0

TOTAL EXPENSES 9,020,727 10,697,246 9,623,549 11,168,844**Grant Funds Received - Rudzinski Park****180,000****ENDING BALANCE****4,764,885**

GENERAL FUND SUMMARY
 EXPENDITURES BY DEPARTMENT

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
GOVERNMENT ADMIN	2,080,507	1,847,086	2,299,862	2,395,570
RECREATION	1,713,593	3,185,275	1,781,349	3,098,781
COMP. PLANNING & ZONING	419,715	596,259	541,161	590,554
NEIGHBORHOOD SERVICES	35,840	0	0	0
POLICE	4,366,124	4,591,543	4,578,802	4,638,637
POLICE & FIRE COMMISSION	7,048	17,434	9,013	17,524
FIRE	397,901	459,649	413,362	427,778
TOTAL	9,020,727	10,697,246	9,623,549	11,168,844

GOVERNMENT ADMINISTRATION DEPARTMENT SUMMARY
 EXPENDITURES BY DIVISION

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
ADMINISTRATOR'S OFFICE	268,891	236,396	227,595	244,130
ELECTED OFFICIALS	176,912	176,764	164,611	178,568
COMPTROLLER'S OFFICE	1,015,893	759,158	1,255,723	1,048,353
HUMAN RESOURCES	54,811	86,737	80,031	91,351
GENERAL GOVERNMENT ACTIVITIES	564,000	588,031	571,902	833,168
TOTAL	2,080,507	1,847,086	2,299,862	2,395,570

FUND

GENERAL FUND (001)

DEPARTMENT

GOVERNMENT ADMIN (01)

DIVISION

ADMINISTRATOR'S OFFICE (10)

MISSION STATEMENT

The Village Administrator's mission is to provide professional management and leadership to all Departments and activities of the Village and the Community; to ensure that all policies and programs of the Village are implemented in an equitable, efficient and effective manner; and to represent the Village with all outside agencies and organizations.

FUNCTIONS

Manages all aspects of municipal operations. Responsible for the administration and supervision of all Departments under the Mayor and Trustees and for the administration of affairs under the Board. This includes personnel issues, annual budget preparation, purchasing, and the daily execution of policies and directives.

AUTHORIZED PERMANENT POSITIONS	FY 18-19	FY 19-20	FY 20-21
Village Administrator	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
TOTAL	2.00	2.00	2.00

FY 19-20 GOAL STATUS

- Please see Village Goal Status, located on page 10.

FY 20-21 GOALS

- Please see Village Goals, located on page 12.

FY 20-21 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

GENERAL FUND

DEPARTMENT
DIVISION

GOVERNMENT ADMINISTRATION
ADMINISTRATOR'S OFFICE

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	166,885	151,338	153,457	165,237
EMPLOYEE BENEFITS	49,136	53,548	53,454	54,523
PURCHASED PROFESSIONAL SERVICES	39,659	11,380	11,380	9,780
PURCHASED PROPERTY SERVICES	227	1,570	1,570	0
OTHER PURCHASED SERVICES	10,930	17,410	7,152	13,440
SUPPLIES	588	650	270	650
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	963	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	501	500	312	500
TRANSFERS OUT	0	0	0	0
TOTAL	268,891	236,396	227,595	244,130

DEPARTMENT
DIVISION

GOVERNMENT ADMINISTRATION
ELECTED OFFICIALS

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	61,700	64,500	64,500	61,300
EMPLOYEE BENEFITS	8,727	9,136	9,120	8,605
PURCHASED PROFESSIONAL SERVICES	62,699	56,908	53,908	59,473
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	41,950	43,920	36,427	47,090
SUPPLIES	490	700	140	500
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	1,346	1,600	517	1,600
TRANSFERS OUT	0	0	0	0
TOTAL	176,912	176,764	164,611	178,568

FUND

GENERAL FUND (001)

DEPARTMENT

GOVERNMENT ADMIN (01)

DIVISION

COMPTROLLER’S OFFICE (20)

MISSION STATEMENT

It is the mission of this division to serve the community by managing all funds in accordance within the directives of legal authorities, by providing professional service to the citizenry which constitute our customer base, and by serving those who administer the affairs of the Village by providing timely and accurate data related to municipal operations.

FUNCTIONS

This division consists of the Comptroller’s office, Accounting, and Utility billing. Accounting handles accounts payable, accounts receivable, payroll, general ledger, and fixed assets inventory. Utility billing sends statements, receives payments, and maintains records for all electric, water, wastewater, and gas customers. Although Utility Billing staff report to the Comptroller, their salaries are budgeted in the PW Admin Fund-Customer Service. Division. The Comptroller’s office also handles all analysis and financial transactions, the annual audit, investments, purchasing, budgeting, and the information management system for all Village departments.

Authorized Permanent Positions	FY 18-19	FY 19-20	FY 20-21
Comptroller	1.00	1.00	1.00
Accounting Specialist	1.00	1.00	1.00
Accountant	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
TOTAL	4.00	4.00	4.00

FY 19-20 GOAL STATUS

- Continue to receive the GFOA Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.
Status: Received both awards in this fiscal year.
- Work with Investment Advisor to obtain competitive rates on CDs.
Status: Work in progress.
- Investigate the ability to implement positive pay.
Status: Work in progress, the bank the Village uses doesn’t have it available at this time.

FY 20-21 GOALS

- Continue to receive the GFOA Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award
- Work with auditors in completing more of the workpapers for the audit.
- Investigate the ability to implement positive pay.

FY 20-21 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENTAL ACTIVITY INDICATORS – COMPTROLLER’S OFFICE

Description	FY 17-18	FY 18-19	FY 19-20
Number of A/P checks issued	4,124	3,737	3,673
Number of parking tickets processed	143	111	106
Number of payroll checks processed *	1,522	1,139	982
Number of Purchase Orders processed	1,960	2,081	1,911
Number of Field Purchase Orders	3,687	3,230	3,056

* Does not include direct deposit

FUND

GENERAL FUND (001)

DIVISION

HUMAN RESOURCES (01)

MISSION STATEMENT

It is the mission of the Human Resource division to establish, develop, maintain, and communicate personnel policies Village-wide and to represent, help, advise, train, and consult with Village employees.

The objective is to give the best quality of life to employees through job security, equity, and opportunity and to bring about close-knit, cooperative efforts between all employees to improve performance in the areas of quality, delivery, and cost of services to the citizens of Rantoul.

FUNCTIONS

This division administers the salary and benefits program and the personnel code. It assists with union issues, legal matters related to personnel, payroll issues, and safety and training needs.

AUTHORIZED PERMANENT POSITIONS	FY 18-19	FY 19-20	FY 20-21
Human Resource Manager	1.00	1.00	1.00
TOTAL	1.00	1.00	1.00

FY 19-20 GOALS STATUS

- Develop online access for Village employees to manage benefits, providing information about enrolled benefits, payroll, and other news/points of interest.
Status: Completed.
- Roll out Employee Engagement Survey to learn more about employee needs.
Status: In progress.
- Roll out Employee Recognition Program and Peer to Peer Recognition Program.
Status: In progress.
- Begin Lunch and Learn Series for points of interest and Wellness Topics.
Status: In progress.
- Organize onsite Health Fair and Flu Shot Clinic.
Status: Redesigned and completed.
- Organize/create Employee/Family events and/or Day Trips.
Status: Completed.

FY 20-21 GOALS

- Roll out Employee Engagement Survey to learn where needs are in the Village employee community.
- Roll out Employee Recognition Program and Peer to Peer Recognition Program.
- Lunch and Learn Series for points of interest and Wellness Topics.
- Onsite Health Fair Wellness and Flu Shot Clinic.
- Family Oriented events and Day Trips.
- Continue development of employee self-service portal for management of benefits and other

employee data.

- Use data from wage and comp study to continue effort to normalize salaries against job responsibilities.
- Continue to develop and implement Standard Operating Procedures (SOP) for all HR functions.
- Continue to engage in workshops, self-instruction and continuing education to enhance competencies in all areas of Human Resources Management.
- Increase knowledge of union contracts and operations.
- Encourage employees to self-instruct on Village policies, procedures, and practices.
- Continue to provide a platform for employees to share ideas, concerns and needs in a confidential, non-judgmental arena.
- Review Employee Handbook and Personnel Code and make recommendations for revisions which enhance the quality of life and experience of Village employees.
- Continue to manage cases and increase knowledge of Worker's Compensation and Retirement benefits.

GENERAL FUND

DEPARTMENT
DIVISION

GOVERNMENT ADMINISTRATION
COMPTROLLER'S OFFICE

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	293,673	298,140	300,084	303,087
EMPLOYEE BENEFITS	638,366	91,867	236,764	97,614
PURCHASED PROFESSIONAL SERVICES	35,954	37,849	110,977	33,722
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	41,613	325,402	600,017	609,730
SUPPLIES	6,039	5,700	7,690	4,200
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	249	200	191	0
TRANSFERS OUT	0	0	0	0
TOTAL	1,015,893	759,158	1,255,723	1,048,353

DEPARTMENT
DIVISION

GOVERNMENT ADMINISTRATION
HUMAN RESOURCES

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	38,822	56,500	59,817	59,409
EMPLOYEE BENEFITS	8,477	19,520	13,649	20,530
PURCHASED PROFESSIONAL SERVICES	6,518	6,802	5,657	7,412
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	849	3,615	100	3,600
SUPPLIES	95	250	701	250
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	50	50	107	150
TRANSFERS OUT	0	0	0	0
TOTAL	54,811	86,737	80,031	91,351

GENERAL FUND

DEPARTMENT

DIVISION

GOVERNMENT ADMINISTRATION

GENERAL GOVERNMENT ACTIVITIES

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	93,637	124,370	118,353	116,700
PURCHASED PROPERTY SERVICES	86,237	87,759	83,063	454,320
OTHER PURCHASED SERVICES	39,542	54,050	53,505	52,845
SUPPLIES	6,167	7,700	5,051	6,650
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	20,000	0	20,000
OTHER	120,030	194,152	211,930	182,653
TRANSFERS OUT	218,388	100,000	100,000	0
TOTAL	564,000	588,031	571,902	833,168

FUND

GENERAL FUND (001)

DEPARTMENT

RECREATION (02)

MISSION STATEMENT

It is the mission of the Recreation Department to identify, promote, and integrate comprehensive leisure, sports, education, travel and fitness programs and to provide recreation facilities that enhance the quality of life for Rantoul community members of all ages. The department, in cooperation with the Rantoul Park District, acquires, develops, and maintains a neighborhood park system with safe, pleasant, and healthy surroundings accessible to all residents.

FUNCTIONS

This department manages the Village parks, recreation programs, and facilities; including the Forum, Youth Center, Civic Center, Pool, Recreation Building, Prairie Pines Campground, and Heritage Lake. It is also responsible for Village mowing; including right-of-way, parks, and airport property.

AUTHORIZED PERMANENT POSITIONS

	FY 18-19	FY 19-20	FY 20-21
Director	1.00	1.00	1.00
Assistant Director of Recreation/Youth Program Supervisor	1.00	1.00	1.00
Fitness/Aquatic and Adult Recreation Supervisor	1.00	1.00	1.00
Facilities/Property Maintenance Supervisor	1.00	1.00	1.00
Maintenance Supervisor	1.00	1.00	1.00
Maintenance Laborer	2.00	2.00	1.00
Office Supervisor	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	1.00
Administrative Assistant – Part Time	0.50	0.50	0.00
TOTAL	8.50	8.50	9.00

FY 19-20 GOAL STATUS

- Hire and train a full-time Fitness/Aquatic & Youth/Adult Recreation Supervisor.
Status: Completed
- Begin research and development of Strategic Parks and Rec Master Plan.
Status: Ongoing
- Implement Rudzinski Park OSLAD Grant.
Status: Ongoing
- Implement Forum Fitness Center PARC Grant (if awarded).
Status: Ongoing
- Submit Boating Area Access and Development Grant application for Heritage Lake.
Status: Submitted, not awarded.
- Overhaul camper pads at Prairie Pines Campground.
Status: Ongoing
- Renovate Police Station landscaping and manage Beautification Contract.
Status: Completed
- Renovate Downtown Park.
Status: Completed

- Determine feasibility of hosting a new community event/festival for citizens.
Status: Ongoing
- Create an additional family related trip.
Status: Ongoing
- Research renovation funding for Youth Center safety and quality upgrades.
Status: Ongoing
- Train all employees on Rec 1 software in order to provide better and more efficient service to Village residents.
Status: Ongoing

FY 20-21 GOALS

- Coordinate construction of the Rantoul Family Sports Complex.
- Institute trial Point of Sale (POS) system at Wabash Park.
- Institute Rec1 calendar usage across department to manage scheduling.
- Hire Sports Marketing and Operations Director.
- Develop Strategic Parks and Rec Master Plan.
- Implement Forum Fitness Center PARC Grant and Rudzinski Park OSLAD Grant.
- Submit Boating Area Access and Development Grant application for Heritage Lake.
- Overhaul camper pads at Prairie Pines Campground.
- Develop plans and research feasibility of hosting another community event/festival for the community.
- Institute an additional family related trip.
- Improve employee efficiency and customer service through additional Rec1 training.
- Implement more efficient cleaning procedures at the Forum.
- Initiate new Recreation Department sponsored health and wellness challenges.
- Research addition of another adult recreation activity (e.g. dodgeball or volleyball league).
- Transition Aquatic Center to Rec 1 system.
- Research possible addition of a new water feature for the aquatic center.
- Expand Youth Center's after school homework/mentoring time.
- Research grants for Youth Center upgrades (particularly the gym floor/bleachers).
- Establish cooperative relationships with other local Recreation departments for additional programming.
- Establish a regional youth sports league utilizing the Rantoul Family Sports Complex.

FY 20-21 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

**DEPARTMENTAL ACTIVITY INDICATORS – RECREATION DEPARTMENT
(CALENDAR-YEAR, UNLESS OTHERWISE INDICATED)**

Description	2018	2019	2020
Forum			
Memberships (as of January 1)	1,109	1,590	1,717
Youth Center			
Memberships	131	112	87
Participation	30,000	30,000	30,000
Organized sport participation (youth)	1,500	1,500	1,500
Organized sport participation (adult)	400	400	400
Number of senior citizens served by C-Carts	4-10 per day	4-10 per day	4-10 per day
Number of senior citizens served by Peace Meals	4-6 per day	4-6 per day	4-6 per day
Beautification			
Number of acres mowed	1,100	1,100	1,100
Mowing man-hours	9,000+	9,000+	9,000+

RECREATION DEPARTMENT - SUMMARY

EXPENDITURES BY DIVISION

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
ADMINISTRATION	334,659	352,547	346,150	359,441
POOL	228,734	251,557	228,973	240,782
FORUM	234,128	1,093,486	213,072	1,089,915
YOUTH CENTER	203,831	212,434	184,127	217,852
CAMPGROUND	37,565	44,441	43,441	44,441
PARKS MAINTENANCE	560,638	1,088,526	670,712	1,009,267
PROGRAMS	114,038	142,284	94,874	137,083
TOTAL	1,713,593	3,185,275	1,781,349	3,098,781

GENERAL FUND

DEPARTMENT

DIVISION

RECREATION

ADMINISTRATION

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	150,852	170,967	171,008	173,226
EMPLOYEE BENEFITS	57,575	50,902	49,942	51,784
PURCHASED PROFESSIONAL SERVICES	42,103	40,613	42,205	43,641
PURCHASED PROPERTY SERVICES	46,248	42,150	39,515	41,350
OTHER PURCHASED SERVICES	31,464	41,950	38,224	45,037
SUPPLIES	3,587	3,250	2,520	1,750
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	2,831	2,716	2,736	2,653
TRANSFERS OUT	0	0	0	0
TOTAL	334,659	352,547	346,150	359,441

DEPARTMENT

DIVISION

RECREATION

POOL

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	96,035	98,571	98,570	98,814
EMPLOYEE BENEFITS	11,296	14,012	13,455	13,830
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	53,303	43,300	45,116	43,000
OTHER PURCHASED SERVICES	3,381	4,400	3,826	3,800
SUPPLIES	37,957	54,000	37,269	41,500
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	14,069	25,000	5,275	3,500
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	16,786	25,000
OTHER	12,692	12,274	8,676	11,338
TRANSFERS OUT	0	0	0	0
TOTAL	228,734	251,557	228,973	240,782

GENERAL FUND

DEPARTMENT

DIVISION

RECREATION

FORUM

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	98,028	106,913	90,665	105,442
EMPLOYEE BENEFITS	20,413	24,928	22,268	23,576
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	77,060	75,640	71,418	83,705
OTHER PURCHASED SERVICES	0	1,670	0	750
SUPPLIES	8,179	9,500	7,887	7,000
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	25,014	19,360	8,854	19,000
PROPERTY, PLANT, EQUIPMENT- FIXED	0	850,000	6,519	845,000
OTHER	5,434	5,475	5,462	5,442
TRANSFERS OUT	0	0	0	0
TOTAL	234,128	1,093,486	213,072	1,089,915

DEPARTMENT

DIVISION

RECREATION

YOUTH CENTER

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	112,618	124,952	107,844	126,381
EMPLOYEE BENEFITS	25,977	27,083	25,295	27,940
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	45,145	38,120	29,934	44,260
OTHER PURCHASED SERVICES	12,141	11,000	10,928	11,000
SUPPLIES	2,812	2,750	2,260	2,750
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	5,139	8,529	7,866	5,521
TRANSFERS OUT	0	0	0	0
TOTAL	203,831	212,434	184,127	217,852

GENERAL FUND

DEPARTMENT

DIVISION

RECREATION
CAMPGROUND

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	2,850	3,150	3,550	3,150
EMPLOYEE BENEFITS	261	291	326	291
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	34,454	41,000	39,565	41,000
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	37,565	44,441	43,441	44,441

DEPARTMENT

DIVISION

RECREATION
PARKS MAINTENANCE

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	317,235	321,839	306,994	326,478
EMPLOYEE BENEFITS	79,702	82,137	84,022	89,869
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	118,720	233,330	213,214	117,900
OTHER PURCHASED SERVICES	609	720	379	720
SUPPLIES	44,173	50,300	35,903	44,300
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	400,000	30,000	430,000
OTHER	200	200	200	0
TRANSFERS OUT	0	0	0	0
TOTAL	560,638	1,088,526	670,712	1,009,267

GENERAL FUND

DEPARTMENT
DIVISION

RECREATION
PROGRAMS

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	40,569	56,000	28,313	52,000
EMPLOYEE BENEFITS	3,715	5,284	2,651	4,083
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	1,500	1,500	1,500	1,500
OTHER PURCHASED SERVICES	2,925	13,500	5,430	13,500
SUPPLIES	54,084	51,500	47,260	51,500
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	11,245	14,500	9,720	14,500
TRANSFERS OUT	0	0	0	0
TOTAL	114,038	142,284	94,874	137,083

FUND

GENERAL FUND (001)

DEPARTMENT

PLANNING & ZONING

MISSION STATEMENT

It is the mission of the Planning and Zoning Department to attain an improved quality of life for all citizens through the creation and implementation of plans and programs that move the community forward as part of a coordinated planning and service delivery program.

FUNCTIONS

The Planning and Zoning Department is responsible for all community planning/development and economic development related activities for the Village. This entails working to improve the present and the future quality of life for residents by regulating land use for orderly growth and development, ensuring all development is in conformance with adopted City plans and policies, and expanding the Village’s tax base and increasing the level of economic activity (with particular emphasis on job creation and retail activity). The Department leads community planning activities including plan development and adoption, public outreach and involvement, and plan implementation.

Additionally, the Department Assures implementation of the goals, objectives, and policies of the Village’s Comprehensive Plan. They also coordinate incentives and programs to spur both new development and redevelopment by managing certain economic incentive programs including the Tax Increment Financing Districts, Enterprise Zone, and Revolving Loan Funds. Finally, the Department conducts business outreach and supports business development in order to grow the economy.

AUTHORIZED PERMANENT POSITIONS

	FY 18-19	FY 19-20	FY 20-21
Urban Planning Manager	0.00	1.00	1.00
TOTAL	0.00	1.00	1.00

FY 19-20 GOAL STATUS

- **Pursuant to Village Board Strategic Plan:** Develop tools and methods for the adequate measurement of customer service quality and increase revenue or reduce expenditures to the Village.
Status: Ongoing
- Review submitted development proposals and plans for code compliance in an expeditious manner prior to the issuance of permits.
Status: Ongoing
- Perform review of zoning changes, variances and subdivision submittals prior to being presented to the Planning and Zoning Commission and the Village Board.
Status: Ongoing

FY 20-21 GOALS

- Guide the development and implementation of an updated Comprehensive Plan for the Village. Comprehensive planning is an attempt to establish guidelines for the future growth and development of the community. A comprehensive plan is the formal document produced through this process, which after development will serve as a policy guide to decisions about community development. The development of this plan will be a 6 to 12-month process.
- Develop and implement a brownfield redevelopment program for the Village.
- Guide the creation and implementation of a Greater Downtown Area Master Plan for the Village.

FY 20-21 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- To clearly identify the status of a project, a sticker will be attached to the structure during the building inspection.

FUND

GENERAL FUND (001)

DEPARTMENT

BUILDING SAFETY

MISSION STATEMENT

It is the mission of the Comprehensive Planning and Zoning Department to attain a higher quality of life for all citizens through increased quality of services, products provided, and customer service related to life, safety, and other building, zoning, and subdivision codes as part of a coordinated planning and service delivery program.

FUNCTIONS

This department administers/enforces the Village public health/safety directives, Building Code regulations, and Planning and Zoning Ordinances. The purpose of the Planning and Zoning Ordinance is to safeguard the health, property and public welfare by controlling the design, location, use or occupancy of all buildings and structures through the regulated and orderly development of land and land uses within this jurisdiction. The purpose of the Building Code is to provide minimum standards to ensure the public safety, health and welfare, insofar as they are affected by building construction, and to protect life and property from all hazards incident to the occupancy of buildings, structures, or premises. The purpose of Code Enforcement is to provide minimum standards to ensure public health, safety and welfare, insofar as they are affected by the continued occupancy and maintenance of existing structures and premises.

The purpose of the Residential Registration and Rental Inspection is to identify what is rental property and to provide minimum standards to ensure public health, safety and welfare insofar as they are affected by the continued occupancy and maintenance of existing residential rental structures and premises.

AUTHORIZED PERMANENT POSITIONS

	FY 18-19	FY 19-20	FY 20-21
Building Inspector	1.00	1.00	2.00
Code Enforcement Supervisor	1.00	1.00	1.00
Property Maintenance Inspector	2.00	2.00	1.00
Executive Assistant	1.00	1.00	1.00
Urban Planner	0.00	1.00	0.00
TOTAL	5.00	6.00	5.00

FY 19-20 GOAL STATUS

- Update the Permit Fees to provide a more uniform and simplified process found consistent with other local municipalities.

Status: Ongoing

FY 20-21 GOALS

- Update the Permit Fees to provide a more uniform and simplified process found consistent with other local municipalities.
- Begin the process of changing from 2006 ICC Codes to 2015 ICC Codes.

FY 20-21 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- To clearly identify the status of a project, a sticker will be attached to the structure during the building inspection.

**DEPARTMENTAL ACTIVITY INDICATORS – COMPREHENSIVE PLANNING & ZONING
(CALENDAR-YEAR, UNLESS OTHERWISE INDICATED)**

Description	2018	2019	2020
<i>Construction Value</i>			
New single-family or multi-family Residential	\$0.00	\$175,000	\$53,800
New Commercial/Industrial	\$98,400	\$400,000,000	16,000,000
<i>Number of permits</i>			
New single-family or multi-family Residential	0	1	1
New Commercial/Industrial	1	1	1
<i>Number of nuisance complaints</i>			
Residential/Commercial/Industrial	1,370	1,395	1,217
<i>Number of nuisance letters sent</i>			
Residential/Commercial/Industrial	1,285	749	602
<i>Number of construction inspections & re-inspections</i>			
Residential/Commercial/Industrial	1,472	922	882
<i>Fees collected</i>			
Residential/Commercial/Industrial	\$32,978.65	\$61,330	\$61,015

COMPREHENSIVE ZONING & PLANNING

DEPARTMENT SUMMARY EXPENDITURES BY DIVISION

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
ADMINISTRATION	56,704	169,265	137,736	150,075
CODE ENFORCEMENT	151,914	184,226	179,156	102,605
BUILDING SAFETY	69,750	98,377	80,469	195,873
RENTAL INSPECTION	141,347	144,391	143,799	142,001
TOTAL	419,715	596,259	541,161	590,554

GENERAL FUND

DEPARTMENT

DIVISION

COMP. PLANNING & ZONING

ADMINISTRATION

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	440	77,500	63,841	78,510
EMPLOYEE BENEFITS	34	30,007	25,338	28,908
PURCHASED PROFESSIONAL SERVICES	38,131	30,908	26,904	24,517
PURCHASED PROPERTY SERVICES	2,583	4,700	1,957	0
OTHER PURCHASED SERVICES	11,680	21,600	14,799	16,190
SUPPLIES	3,837	4,500	4,798	500
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	1,450
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	0	50	100	0
TRANSFERS OUT	0	0	0	0
TOTAL	56,704	169,265	137,736	150,075

DEPARTMENT

DIVISION

COMP. PLANNING & ZONING

CODE ENFORCEMENT

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	101,888	103,645	103,273	62,586
EMPLOYEE BENEFITS	43,790	44,103	43,536	28,169
PURCHASED PROFESSIONAL SERVICES	4,723	8,000	3,915	8,000
PURCHASED PROPERTY SERVICES	581	1,831	2,503	0
OTHER PURCHASED SERVICES	0	0	90	2,000
SUPPLIES	153	500	230	500
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	667	1,250	0	1,350
PROPERTY, PLANT, EQUIPMENT- FIXED	0	24,785	25,510	0
OTHER	112	112	100	0
TRANSFERS OUT	0	0	0	0
TOTAL	151,914	184,226	179,156	102,605

GENERAL FUND

DEPARTMENT

DIVISION

COMP. PLANNING & ZONING

BUILDING SAFETY

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	57,035	60,640	62,040	114,692
EMPLOYEE BENEFITS	10,757	11,478	11,889	33,581
PURCHASED PROFESSIONAL SERVICES	1,800	20,000	4,880	30,000
PURCHASED PROPERTY SERVICES	108	1,109	609	4,700
OTHER PURCHASED SERVICES	0	5,000	972	8,000
SUPPLIES	0	100	29	4,900
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	50	50	50	0
TRANSFERS OUT	0	0	0	0
TOTAL	69,750	98,377	80,469	195,873

DEPARTMENT

DIVISION

COMP. PLANNING & ZONING

RENTAL INSPECTION

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	95,778	97,299	98,048	100,326
EMPLOYEE BENEFITS	34,128	33,929	33,812	35,063
PURCHASED PROFESSIONAL SERVICES	9,875	9,504	9,504	3,912
PURCHASED PROPERTY SERVICES	245	921	921	0
OTHER PURCHASED SERVICES	406	500	310	800
SUPPLIES	827	2,150	1,155	1,550
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	88	88	50	350
TRANSFERS OUT	0	0	0	0
TOTAL	141,347	144,391	143,799	142,001

FUND

GENERAL FUND (001)

FUNCTIONS

The Neighborhood Services Division strives to build viable partnerships between the Village and its residents by promoting positive communication, supporting community involvement, fostering a sense of community and serving as a vehicle for building successful neighborhoods.

DEPARTMENT

NEIGHBORHOOD SERVICES (04)

MISSION STATEMENT

It is the mission of the Neighborhood Services to build viable partnerships between the Village and its residents by promoting positive communication, supporting community involvement, fostering a sense of community and serving as a vehicle for building successful neighborhoods.

Following the departure of the Neighborhood Services Coordinator in mid-2018, this division was absorbed into the Comprehensive Planning and Zoning Division. For the present, it will no longer be a standalone Division within the Village.

Authorized Permanent Positions

Neighborhood Services Coordinator

	FY 18-19	FY 19-20	FY 20-21
	1.00	0.00	0.00
TOTAL	1.00	0.00	0.00

FY 20-21 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- The Neighborhood Services Division has been absorbed into the Comprehensive Planning and Zoning Division following a departure and the following organizational restructuring. This goal status document and the following budgetary information are included in order to preserve this information in the budget document’s historical record.

DEPARTMENT SUMMARY - NEIGHBORHOOD SERVICES

EXPENDITURES BY DIVISION

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
NEIGHBORHOOD SERVICES	35,840	0	0	0
TOTAL	35,840	0	0	0

GENERAL FUND

DEPARTMENT

DIVISION

NEIGHBORHOOD SERVICES

NEIGHBORHOOD SERVICES

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	28,456	0	0	0
EMPLOYEE BENEFITS	6,523	0	0	0
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	320	0	0	0
SUPPLIES	16	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	525	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	35,840	0	0	0

FUND

GENERAL FUND (001)

DEPARTMENT

POLICE (05)

MISSION STATEMENT

The Rantoul Police Department is committed to serving and protecting our community based on the ideals of community-based policing. Our mission is to maintain the safety of our citizens, to preserve the peace, to protect property, and to improve the quality of life in the Village of Rantoul.

VISION STATEMENT

To be a model law enforcement agency by creating partnerships, building trust, reducing crime, and improving the quality of life for our community.

FUNCTIONS

Investigates crimes and offenses, arrests offenders, enforces criminal, juvenile, animal control and traffic laws, responds to calls for service, assists prosecutors with court proceedings, and works with citizens to reduce and prevent crime and disorder and improve the quality of life in the Village. Also provides support service staff to maintain technical systems, manage and disseminate data for police and fire departments.

AUTHORIZED PERMANENT POSITIONS

	FY 18-19	FY 19-20	FY 20-21
Chief of Police	1.00	1.00	1.00
Lieutenant	2.00	2.00	2.00
Sergeant	6.00	6.00	6.00
Detective Sergeant	1.00	1.00	1.00
Detective	2.00	2.00	2.00
School Resource Officer	2.00	2.00	2.00
Patrolman	16.00	16.00	16.00
Canine Officer	1.00	1.00	1.00
Community Services Officer	1.00	1.00	1.00
Police Services Representative Supervisor	2.00	2.00	2.00
Police Services Representative	1.00	1.00	1.00
Evidence Custodian	1.00	1.00	1.00
Executive Administrative Assistant	1.00	1.00	1.00
Computer Technician	1.00	1.00	1.00
TOTAL	38.00	38.00	38.00

The office of the Police Chief provides direction, supervision, coordination, and general support to the Patrol Division and Administrative Division.

- The Patrol Division is the first responder to all calls for service, twenty-four hours a day seven day a week. This includes preliminary investigations, accident investigations, order maintenance and traffic enforcement.
- The Administrative Division provides specialized and technical services to the police department and community in the form of the Support Section, Investigations Section, School Resource Officers, Community Services Officer, and the Emergency Management function.

ADMINISTRATION DIVISION

Current Service Levels:

Chief, Administrative Lieutenant, Executive Administrative Assistant.

FY 19-20 GOALS

- Implement the strategic plan for the department.
Status: Ongoing
- Attain accreditation through Illinois Law Enforcement Accreditation Program (ILEAP).
Status: Ongoing
- Continue to enhance community policing efforts and community engagement by promoting positive citizen interaction and neighborhood safety.
Status: Ongoing
- Continue to implement Rantoul's Crime Free Housing Ordinance.
Status: Ongoing
- Continue policy manual revision and update bi-annually or as laws or regulations require.
Status: Ongoing
- Continually explore outside funding resources through grant opportunities for equipment and training.
Status: Ongoing
- Continue law enforcement management training for Chief and Lieutenants to stay abreast of best law enforcement management practices, technologies and methods.
Status: Ongoing
- Continue to increase recruitment efforts to increase a diverse applicant pool.
Status: Ongoing
- Continue to develop professional working relationships with other Village department staff and employees and the Village school systems staff and employees.
Status: Ongoing
- Purchase or lease vehicles to maintain fleet operability.
Status: Ongoing
- Review and revise of the Village of Rantoul Emergency Operation/Preparedness Plan.
Status: Ongoing
- Continue to evaluate the need for the development of a Village of Rantoul Business Continuity Plan.
Status: Ongoing
- Review and update individual Building Emergency Action Plans for Village owned buildings.
Status: Complete
- Continue to review existing emergency response procedures/plans for priority locations (i.e. schools, factories, etc.) and evaluate if additional plans need to be developed.
Status: Ongoing
- Develop a plan to conduct regular Village-wide drills and exercises to test emergency operations plans and procedures.
Status: Ongoing
- Continue to evaluate current procedures to activate tornado warning sirens.
Status: Complete

FY 20-21 GOALS

- Implement the strategic plan for the department.
- Attain accreditation through Illinois Law Enforcement Accreditation Program (ILEAP).
- Continue to enhance community policing efforts and community engagement by promoting positive citizen interaction and neighborhood safety.
- Continue to implement Rantoul's Crime Free Housing Ordinance.
- Continue policy manual revision and update bi-annually or as laws or regulations require.
- Continually explore outside funding resources through grant opportunities for equipment and training.
- Continue law enforcement management training for Chief and Lieutenants to stay abreast of best law enforcement management practices, technologies and methods.
- Continue to increase recruitment efforts to increase a diverse applicant pool.
- Continue to develop professional working relationships with other Village department staff and employees and the Village school systems staff and employees.
- Purchase or lease vehicles to maintain fleet operability.
- Review and revise of the Village of Rantoul Emergency Operation/Preparedness Plan.
- Continue to evaluate the need for the development of a Village of Rantoul Business Continuity Plan.
- Continue to review existing emergency response procedures/plans for priority locations (i.e. schools, factories, etc.), and evaluate if additional plans need to be developed.
- Develop a plan to conduct regular Village-wide drills and exercise to test emergency operations plans and procedures.

SUPPORT SECTION

Current Service Levels:

One (1) Police Services Representative Supervisor, two (2) Police Services Representatives, one (1) Evidence Custodian, one (1) Computer Technician, and one (1) Community Service Officer.

FY 19-20 GOALS

- Continue to identify supervisor training for Police Service Representative Supervisor to stay abreast of best management practices, technologies, and methods.
Status: Ongoing
- Continue to identify training for evidence custodian to stay abreast of best practices, technologies, and methods.
Status: Ongoing
- Continue to identify training and certifications for Computer Technician to stay abreast of best practices, technologies, and methods.
Status: Ongoing
- Continue to implement roles of Police Service Representatives into Crime Free Housing.
Status: Complete
- Continue to maintain current service levels of Animal Control.
Status: Ongoing
- Continue to enhance support staff's role in community engagement activities
Status: Ongoing
- Achieve paperless reporting
Status: Ongoing

FY 20-21 GOALS

- Continue to identify supervisor training for Police Service Representative Supervisor to stay abreast of best management practices, technologies, and methods.
- Continue to identify training for evidence custodian to stay abreast of best practices, technologies, and methods.
- Continue to identify training and certifications for Computer Technician to stay abreast of best practices, technologies, and methods.
- Continue to maintain current service levels of Animal Control.
- Continue to enhance support staff's role in community engagement activities.
- Achieve paperless reporting.

INVESTIGATIONS SECTION

Current Service Levels:

Detective Sergeant, two (2) Detectives, two (2) School Resource Officers.

FY 19-20 GOALS

- Continue to assist Patrol Division with calls for service requiring immediate additional resources.
Status: Ongoing
- Continue to develop an intelligence gathering and dissemination system to share information between patrol shifts, detectives, and school resource officers.
Status: Ongoing
- Continue to attend additional training concerning general investigative procedures (State of Illinois mandates for continuing education for Detectives).
Status: Ongoing
- Train a new detective.
Status: Complete
- Work with Rantoul City School and Rantoul Township High School in establishing a Threat Assessment Team.
Status: Complete

FY 20-21 GOALS

- Continue to assist Patrol Division with calls for service requiring immediate additional resources.
- Continue to develop an intelligence gathering and dissemination system to share information between patrol shifts, detectives, and school resource officers.
- Continue to attend additional training concerning general investigative procedures (State of Illinois mandates for continuing education for Detectives).

PATROL DIVISION

Current Service Levels:

Patrol Lieutenant, six (6) Patrol Sergeants, sixteen (16) Patrol Officers, one (1) Canine Officer

FY 19-20 GOALS

- Continue efforts to enhance police officer training and development and meet State of Illinois training requirements. This includes training officers to be instructors in various law enforcement disciplines.
Status: Ongoing
- Continue supervisory/management training for Lieutenant and Sergeants, with the focus on sending at

least two (2) Sergeants to an executive leadership course.

Status: Ongoing

- Continue outreach efforts to improve upon established community relationships and form new partnerships, to include enhancing neighborhood relationships.

Status: Ongoing

- Increase frequency of use of bicycle patrol efforts where and when appropriate.

Status: Ongoing

FY 20-21 GOALS

- Continue efforts to enhance police officer training and development and meet State of Illinois training requirements. This includes training officers to be instructors in various law enforcement disciplines.
- Continue supervisory/management training for Lieutenant and Sergeants.
- Continue outreach efforts to improve upon established community relationships and form new partnerships, to include enhancing neighborhood relationships.
- Increase frequency of use of bicycle patrol efforts where and when appropriate.

FY 20-21 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENTAL ACTIVITY INDICATORS

As all crime and activity data is collected and reported based on the calendar year, the departmental activity indicators are omitted from this report. It would be a misleading set of metrics to reference at Fiscal Year's End.

DEPARTMENT SUMMARY - POLICE

EXPENDITURES BY DIVISION

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
POLICE ADMINISTRATION	747,100	774,235	822,263	1,379,264
POLICE COMMUNICATION	727,030	750,029	727,434	329,957
POLICE INVESTIGATION	426,545	505,651	489,822	489,924
POLICE PATROL	2,460,379	2,541,729	2,524,084	2,432,292
POLICE ESDA	5,161	19,899	15,199	7,200
TOTAL	4,366,214	4,591,543	4,578,802	4,638,637

GENERAL FUND

DEPARTMENT
DIVISION

POLICE
ADMINISTRATION

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	292,452	318,248	337,927	304,420
EMPLOYEE BENEFITS	42,230	45,312	78,398	117,462
PURCHASED PROFESSIONAL SERVICES	112,846	113,836	113,690	514,822
PURCHASED PROPERTY SERVICES	70,342	84,303	80,662	103,510
OTHER PURCHASED SERVICES	109,421	144,200	129,260	198,821
SUPPLIES	56,984	50,800	45,764	83,300
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	11,515	10,500	4,843	40,000
PROPERTY, PLANT, EQUIPMENT- FIXED	49,750	5,000	4,132	0
OTHER	1,560	2,036	27,587	16,929
TRANSFERS OUT	0	0	0	0
TOTAL	747,100	774,235	822,263	1,379,264

DEPARTMENT
DIVISION

POLICE
COMMUNICATIONS

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	270,953	276,912	279,582	240,115
EMPLOYEE BENEFITS	116,528	123,841	105,492	89,842
PURCHASED PROFESSIONAL SERVICES	334,746	342,396	339,687	0
PURCHASED PROPERTY SERVICES	1,271	2,000	218	0
OTHER PURCHASED SERVICES	1,602	2,650	783	0
SUPPLIES	1,629	1,930	1,422	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	300	300	250	0
TRANSFERS OUT	0	0	0	0
TOTAL	727,030	750,029	727,434	329,957

GENERAL FUND

DEPARTMENT
DIVISION

POLICE
INVESTIGATION

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	368,743	440,324	439,980	464,604
EMPLOYEE BENEFITS	46,685	37,779	29,238	25,320
PURCHASED PROFESSIONAL SERVICES	936	4,000	3,150	0
PURCHASED PROPERTY SERVICES	2,633	11,628	11,628	0
OTHER PURCHASED SERVICES	5,417	9,440	3,764	0
SUPPLIES	1,455	1,500	1,500	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	384	500	363	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	200	480	200	0
TRANSFERS OUT	0	0	0	0
TOTAL	426,454	505,651	489,822	489,924

DEPARTMENT
DIVISION

POLICE
PATROL

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	2,012,781	2,012,785	2,064,959	2,198,359
EMPLOYEE BENEFITS	308,713	324,682	311,156	233,933
PURCHASED PROFESSIONAL SERVICES	10,383	13,300	10,473	0
PURCHASED PROPERTY SERVICES	24,301	69,611	63,318	0
OTHER PURCHASED SERVICES	19,174	23,050	18,227	0
SUPPLIES	24,751	29,000	28,222	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	6,279	6,500	24,900	0
PROPERTY, PLANT, EQUIPMENT- FIXED	52,738	16,296	0	0
OTHER	1,260	46,505	2,830	0
TRANSFERS OUT	0	0	0	0
TOTAL	2,460,379	2,541,729	2,524,084	2,432,292

GENERAL FUND

DEPARTMENT
DIVISION

POLICE
ESDA

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	2,605	2,600	2,620	2,600
EMPLOYEE BENEFITS	0	199	0	0
PURCHASED PROFESSIONAL SERVICES	84	14,000	12,579	1,500
PURCHASED PROPERTY SERVICES	2,472	3,000	0	3,000
OTHER PURCHASED SERVICES	0	100	0	100
SUPPLIES	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	5,161	19,899	15,199	7,200

DEPARTMENT SUMMARY - POLICE & FIRE COMMISSION

EXPENDITURES BY DIVISION

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
ADMINISTRATION	7,048	17,434	9,013	17,524
TOTAL	7,048	17,434	9,013	17,524

GENERAL FUND

DEPARTMENT
DIVISION

POLICE & FIRE COMMISSION
ADMINISTRATION

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	380	1,300	620	1,300
EMPLOYEE BENEFITS	29	100	47	100
PURCHASED PROFESSIONAL SERVICES	4,506	6,100	6,459	6,100
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	970	6,984	881	7,074
SUPPLIES	1,163	2,950	1,007	2,950
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	7,048	17,434	9,013	17,524

FUND

GENERAL FUND (001)

DEPARTMENT

FIRE (07)

MISSION STATEMENT

The Rantoul Fire and Rescue Department is dedicated to providing quality service to the community through professional response to fire, rescue, and other emergencies. We are devoted to minimizing the loss of life and property through fire suppression, rescue, education, prevention, and investigation.

FUNCTIONS

This department consists of paid-on-call volunteers who respond to fires, rescues, and other emergencies, conduct fire investigations, assist other Village Departments, provide fire prevention education, and perform other activities as needed. The Fire Department is staffed on a “paid-per-call” basis.

AUTHORIZED PERMANENT POSITIONS

FY 18-19

FY 19-20

FY 20-21

Fire Chief	1.00	1.00	1.00
Assistant Chief	2.00	2.00	2.00
Captain	3.00	3.00	3.00
Firefighters	27.00	27.00	27.00
TOTAL	33.00	33.00	33.00

FY 19-20 GOAL STATUS

- Buy new 105-foot platform.
Status: New platform truck arrives evening of May 26, 2020.
- Hire and train new firefighters.
Status: Ongoing
- Purchase additional thermal imaging face masks.
Status: Purchased two this year, waiting for them to correct battery issue before ordering others.

FY 20-21 GOALS

- Research purchase of new pumper truck to replace #2353 (32 years old).
- Hire and train new firefighters.
- Purchase additional thermal imaging face masks.

FY 20-21 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS.

- Target Solutions software program purchased to help with training.

DEPARTMENTAL ACTIVITY INDICATORS - FIRE

Description	2017	2018	2019
Man-hours in training	1,900	1,900	1,900
Proportion of firefighters reaching a State-recommended certification level	23-31	27-33	27-31
Number of fire calls	353	385	409
Average response time (minutes)	4-5	4-5	4-5
Estimated residential fire damage	\$485,500	\$146,000	\$332,500
Number of fire-related injuries	0	0	0

DEPARTMENT SUMMARY - FIRE
EXPENDITURES BY DIVISION

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
ADMINISTRATION	114,562	129,033	108,685	129,684
SUPPRESSION	283,339	330,616	304,676	298,094
TOTAL	397,901	459,649	413,362	427,778

GENERAL FUND

DEPARTMENT

DIVISION

FIRE

ADMINISTRATION

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	11,187	11,254	9,953	15,443
PURCHASED PROPERTY SERVICES	76,652	79,007	71,743	76,657
OTHER PURCHASED SERVICES	20,308	30,800	20,872	30,664
SUPPLIES	1,174	1,600	947	1,600
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	3,560	4,200	3,560	4,200
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	1,681	2,172	1,611	1,120
TRANSFERS OUT	0	0	0	0
TOTAL	114,562	129,033	108,685	129,684

DEPARTMENT

DIVISION

FIRE

SUPPRESSION

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	139,020	150,000	155,626	168,550
EMPLOYEE BENEFITS	20,837	30,425	23,658	32,831
PURCHASED PROFESSIONAL SERVICES	45,016	72,729	66,695	32,213
PURCHASED PROPERTY SERVICES	19,561	20,500	17,532	20,500
OTHER PURCHASED SERVICES	38,358	55,462	39,906	43,000
SUPPLIES	20,468	1,000	869	1,000
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	81	500	389	0
TRANSFERS OUT	0	0	0	0
TOTAL	283,339	330,616	304,676	298,094

SPECIAL REVENUE FUNDS

These funds are established to account for revenues derived from specific taxes or other earmarked revenue sources. Fund expenses are legally restricted for specified purposes. A special revenue fund may be required for the financing of either current operating expenditures or capital outlay.

Fund	Description	Page
Motor Fuel Tax	To account for revenue/expenses related to state gasoline taxes for construction, improvement, and maintenance of streets.	93
Local Motor Fuel Tax	To account for revenue/expenses related to local gasoline taxes for construction, improvement, and maintenance of street.	94
Economic Development	To account for revenue/expenses of commercial and industrial development.	95
Micro Loan	To account for monies loaned to Village business for improvements, approved by the Village and the Micro Loan committee.	96
TIF I, TIF II, TIF III, TIF IV	To account for revenue/expenses related to the Tax Increment Financing districts.	97-100
Special Police	To account for monies received from properties forfeited to the Police to be used for Police investigative activities.	101
EDA/RLF	To account for revenues to be used to provide local business loans.	102
Rental Rehab	To account for a low interest loan program for the rehabilitation of local rental properties.	103
Community Development	To account for federal revenues received under the Community Development Block Grant program. Activities include capital improvements, housing rehabilitation, and economic development.	104

MOTOR FUEL TAX FUND (205)DEPARTMENT
DIVISIONPUBLIC WORKS
MOTOR FUEL TAX

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				884,246
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	341,245	330,000	467,807	549,584
SALES	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	1,882	544	7,879	500
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	343,127	330,544	475,687	550,084
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	0	75,000	43,038	0
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	2,161	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	56,011	0	0
OTHER	75,000	75,000	37,500	0
TRANSFERS OUT	225,000	225,000	925,000	225,000
TOTAL	302,161	431,011	1,005,538	225,000
ENDING BALANCE				1,209,330

LOCAL MOTOR FUEL TAX FUND (206)DEPARTMENT
DIVISIONPUBLIC WORKS
LOCAL MOTOR FUEL TAX

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				319,138
REVENUE				
TAXES	333,176	360,000	339,578	360,000
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	4,737	800	57	100
OTHER REVENUE	0	0	29,075	0
TRANSFERS IN	0	0	700,000	0
TOTAL REVENUE	337,913	360,800	1,068,710	360,100
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	115,912	136,650	138,476	112,200
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	4,839	94,599	4,599	4,599
PROPERTY, PLANT, EQUIPMENT- FIXED	243,203	44,847	775	0
OTHER	105,692	103,635	141,135	217,450
TRANSFERS OUT	50,000	50,000	50,000	50,000
TOTAL	519,646	429,731	334,985	384,249
ENDING BALANCE				294,989

ECONOMIC DEVELOPMENT FUND (208)DEPARTMENT
DIVISIONGOVERNMENT ADMINISTRATION
ECONOMIC DEVELOPMENT

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				164,928
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	55	0	92	30
OTHER REVENUE	17,922	0	1,000	0
TRANSFERS IN	240,000	240,000	240,000	200,000
TOTAL REVENUE	257,974	240,000	241,092	200,030
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	90,841	168,385	47,628	34,000
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	31,286	5,000	7,703	10,000
SUPPLIES	0	0	299	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	21,465	30,000	367	30,000
TRANSFERS OUT	0	0	0	0
TOTAL EXPENSES	143,591	203,385	55,996	74,000
ENDING BALANCE				290,958

MICRO LOAN FUND (210)DEPARTMENT
DIVISIONGOVERNMENT ADMIN
MICRO LOAN

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				437,613
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	7,791	9,000	6,895	9,000
OTHER REVENUE	293	200	338	200
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	8,085	9,200	7,233	9,200
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	0	1,000	0	300
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	0	0	41,058	20,000
TRANSFERS OUT	0	0	0	0
TOTAL	0	1,000	41,058	20,300
ENDING BALANCE				426,513

TIF FUND (212)DEPARTMENT
DIVISIONGOVERNMENT ADMIN
GENERAL GOVERNMENT ACTIVITIES

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				6,529
REVENUE				
TAXES	1,391,882	1,405,801	1,471,371	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	1,143	1,420	414	0
OTHER REVENUE	5,744	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	1,398,769	1,407,221	1,471,784	0
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	3,551	2,500	1,959	0
PURCHASED PROPERTY SERVICES	154	16,000	0	0
OTHER PURCHASED SERVICES	0	0	375	0
SUPPLIES	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	10,000	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	901,581	277,159	17,283	0
OTHER	533,662	540,600	539,691	0
TRANSFERS OUT	750,606	463,190	463,190	0
TOTAL	2,189,554	1,309,449	1,022,498	0
ENDING BALANCE				6,529

TIF II FUND (214)DEPARTMENT
DIVISIONGOVERNMENT ADMIN
GENERAL GOVERNMENT ACTIVITIES

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				-73,142
REVENUE				
TAXES	301,131	301,131	585,561	600,000
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	0	0	0	0
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	301,131	301,131	585,561	600,000
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	4,173	20,000	1,175	15,000
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	35,454	40,000	588,091	360,000
TRANSFERS OUT	0	0	0	15,000
TOTAL	39,627	60,000	589,266	390,000
ENDING BALANCE				136,859

TIF III FUND (216)DEPARTMENT
DIVISIONGOVERNMENT ADMIN
GENERAL GOVERNMENT ACTIVITIES

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				1,640,368
REVENUE				
TAXES	1,489,834	1,504,735	1,478,747	1,490,000
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	0	0	8,840	0
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	1,489,834	1,504,735	1,487,587	1,490,000
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	5,775	40,000	2,425	40,000
PURCHASED PROPERTY SERVICES	911	0	0	0
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	910,341	933,550	919,189	951,150
TRANSFERS OUT	226,317	226,317	226,317	241,317
TOTAL	1,143,344	1,199,867	1,147,931	1,232,467
ENDING BALANCE				1,897,901

TIF IV FUND (218)DEPARTMENT
DIVISIONGOVERNMENT ADMIN
GENERAL GOVERNMENT ACTIVITIES

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				-175
REVENUE				
TAXES	0	0	2,813	4,000
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	0	0	0	0
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	0	0	2,813	4,000
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	175	0	275	0
PURCHASED PROPERTY SERVICES	0	0	95,520	0
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	15,000
TOTAL	175	0	95,795	15,000
ENDING BALANCE				-11,175

SPECIAL POLICE FUND (221)

DEPARTMENT
DIVISION

POLICE
INVESTIGATION

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				22,603
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	10,678	20,000	26,722	22,000
MONEY & PROPERTY	63	50	17	50
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	10,742	20,050	26,739	22,050
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	0	0	2,000	0
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	7,000	0	7,000	0
SUPPLIES	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	6,904	0	10,711	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	13,904	0	19,711	0
ENDING BALANCE				44,653

EDA RLF FUND (254)DEPARTMENT
DIVISIONGOVERNMENT ADMINISTRATION
ECONOMIC DEVELOPMENT

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				1,791,827
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	30,413	28,000	40,127	35,000
OTHER REVENUE	2,248	300	8,592	200
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	32,661	28,300	48,719	35,200
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	990	1,500	2,917	1,000
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	850	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	6,122	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	7,962	1,500	2,917	1,000
ENDING BALANCE				1,826,027

RENTAL REHAB FUND (266)DEPARTMENT
DIVISIONGOVERNMENT ADMINISTRATION
ECONOMIC DEVELOPMENT

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				423,122
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	1,184	80	123	80
OTHER REVENUE	1,213	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	2,397	80	123	80
EXPENSES				
PERSONNEL SERVICES	25,770	51,000	51,391	52,070
EMPLOYEE BENEFITS	11,710	22,784	22,460	23,354
PURCHASED PROFESSIONAL SERVICES	481	0	5,539	0
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	37,961	73,784	79,390	75,424
ENDING BALANCE				347,778

COMMUNITY DEVELOPMENT FUND (277)DEPARTMENT
DIVISIONCOMP. PLANNING AND ZONING
ALL DIVISIONS

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				188,912
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	361,833	601,201	0	814,337
SALES	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	0	0	0	0
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	361,833	601,201	0	814,337
EXPENSES				
PERSONNEL SERVICES	30,543	12,438	12,083	23,515
EMPLOYEE BENEFITS	13,842	5,412	4,249	5,252
PURCHASED PROFESSIONAL SERVICES	8,408	52,683	11,368	34,502
PURCHASED PROPERTY SERVICES	6,696	164,780	22,748	133,000
OTHER PURCHASED SERVICES	2,863	9,850	1,053	8,100
SUPPLIES	636	800	380	800
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	10,631	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	151,612	190,462	2,496	100,000
OTHER	18,928	100,554	40,627	64,109
TRANSFERS OUT	0	0	0	0
TOTAL	244,159	536,979	95,003	369,278
ENDING BALANCE				633,971

PROPRIETARY FUNDS

These funds are established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services which are primarily self-supporting from user charges.

Fund	Description	Page
Sports Complex	To account for revenues and expenses related to the Rantoul Sports Complex.	106
Landfill	To account for revenues and expenses related to the former Village landfill.	107
Garbage Contract Fund	To account for revenues and expenses related to the garbage collection contract.	108
Gas	To account for revenues and expenses related to the sale of natural gas to the properties on the former Air Force Base.	109
Water	To account for revenues and expenses related to the sale of water to Village residents and other customers.	113
Wastewater	To account for revenues and expenses related to the operation of the Village wastewater treatment facility.	117
Electric	To account for revenues and expenses related to the sale of electricity to Village residents and other customers.	121
Storm Water Drainage	To account for revenues and expenses related to projects for the improvement of storm drainage.	126
Airport	To account for revenues and expenses related to the operation of the airport on the former base property.	128
Chanute EDC	To account for revenue and expenses related to economic development activities on the former base property.	132

SPORTS COMPLEX (510)DEPARTMENT
DIVISIONRECREATION
SPORTS COMPLEX

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				0
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	0	0	0	425,000
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	0	0	0	0
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	0	0	0	425,000
EXPENSES				
PERSONNEL SERVICES	0	0	0	100,550
EMPLOYEE BENEFITS	0	0	0	39,906
PURCHASED PROFESSIONAL SERVICES	0	0	788,357	0
PURCHASED PROPERTY SERVICES	0	0	0	21,500
OTHER PURCHASED SERVICES	0	0	1,152	34,000
SUPPLIES	0	0	750	6,000
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	6,215	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	1,055,000	3,000
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	0	0	1,851,474	204,956
ENDING BALANCE				220,044

LANDFILL FUND (515)DEPARTMENT
DIVISIONPUBLIC WORKS
LANDFILL

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				-84,790
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	119	130	0	0
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	119	130	0	0
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	0	0	209	0
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	127	130	127	135
TRANSFERS OUT	0	0	0	0
TOTAL	127	130	336	135
ENDING BALANCE				-84,925

GARBAGE FUND (520)DEPARTMENT
DIVISIONPUBLIC WORKS
GARBAGE CONTRACT FUND

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				155,134
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	579,036	597,985	606,727	617,527
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	113	120	72	80
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	579,149	598,105	606,798	617,607
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	535,966	559,360	555,576	577,023
PURCHASED PROPERTY SERVICES	0	2,000	0	1,000
OTHER PURCHASED SERVICES	0	1,500	0	1,000
SUPPLIES	0	100	0	50
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	8,111	5,000	3,613	5,000
TRANSFERS OUT	25,000	25,000	25,000	30,000
TOTAL	569,077	592,960	584,189	614,073
ENDING BALANCE				158,668

FUND

GAS (527)

MISSION STATEMENT

It is the mission of this fund to provide a safe, reliable, and competitive supply of gas to present and future customers and to service and maintain the HVAC systems of Village-owned buildings.

FUNCTIONS

This fund provides natural gas service to some 1,372 customers. It provides for leak detection, system repairs and service, metering, and compliance reporting. In FY 14-15 it took on the duties of the HVAC operation, formerly of the Internal Building Maintenance Fund.

Authorized Permanent Positions	FY 18-19	FY 19-20	FY 20-21
Chief of Operations – Gas, HVAC, and Safety	1.00	1.00	1.00
Gas Technician	2.00	2.00	2.00
HVAC Technician	2.00	2.00	2.00
TOTAL	5.00	5.00	5.00

FY 19-20 GOAL STATUS

- Finalize the AMR/AMI meter project.

Status: Some pilot meters have arrived, been installed, and are being tested.

FY 20-21 GOALS

- Finalize the AMR/AMI meter project.

FY 20-21 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENTAL ACTIVITY INDICATORS BY CALENDAR YEAR - GAS

Description	2017	2018	2019
# of gas customers	1,401	1,416	1,372
# HVAC work orders	1,675	1,285	1,287
Average Time to Complete – Hours	2.5	2.5	2.5

GAS FUND (527)DEPARTMENT
DIVISIONPUBLIC WORKS
GAS

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				57,838
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	1,072,171	1,205,337	938,747	1,176,829
CHARGES FOR SERVICES	169,692	185,000	159,771	172,000
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	117	200	63	120
OTHER REVENUE	15,322	0	-111	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	1,257,302	1,390,537	1,098,471	1,348,949
EXPENSES				
PERSONNEL SERVICES	266,437	271,700	227,949	255,516
EMPLOYEE BENEFITS	93,180	94,868	75,225	94,527
PURCHASED PROFESSIONAL SERVICES	0	2,800	0	2,800
PURCHASED PROPERTY SERVICES	4,264	25,114	23,477	21,375
OTHER PURCHASED SERVICES	39	0	0	0
SUPPLIES	711,417	823,435	631,687	779,186
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	-700	135,000	1,210	45,000
OTHER	12,976	5,250	-701	5,000
TRANSFERS OUT	168,282	168,282	168,282	168,282
TOTAL EXPENSES	1,255,895	1,526,449	1,127,128	1,371,686
ENDING BALANCE				35,101

FUND SUMMARY - GAS (527)

EXPENDITURES BY DEPARTMENT

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
GAS	1,066,663	1,351,427	1,024,058	1,220,722
INT. BLDG. MAINT.	189,232	175,022	103,070	150,964
TOTAL	1,255,895	1,526,449	1,127,128	1,371,686

GAS FUND (527)DEPARTMENT
DIVISIONPUBLIC WORKSGAS

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	177,563	182,595	182,879	188,180
EMPLOYEE BENEFITS	58,432	59,151	57,764	61,399
PURCHASED PROFESSIONAL SERVICES	0	2,800	0	2,800
PURCHASED PROPERTY SERVICES	4,229	24,864	23,477	20,875
OTHER PURCHASED SERVICES	39	0	0	0
SUPPLIES	641,584	773,585	588,617	729,186
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	-700	135,000	1,210	45,000
OTHER	17,234	5,150	1,830	5,000
TRANSFERS OUT	168,282	168,282	168,282	168,282
TOTAL	1,066,663	1,351,427	1,024,058	1,220,722

DEPARTMENT
DIVISIONPUBLIC WORKSINTERNAL BLDG. MAINTENANCE

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	88,873	89,105	45,070	67,336
EMPLOYEE BENEFITS	34,748	35,717	17,461	33,128
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	35	250	0	500
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	69,833	49,850	43,070	50,000
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	-4,258	100	-2,531	0
TRANSFERS OUT	0	0	0	0
TOTAL	189,232	175,022	103,070	150,964

FUND

WATER (535)

MISSION STATEMENT

The following is the mission of the Water Fund: 1) to provide safe drinking water supplied by a water distribution system which complies with all applicable State and Federal standards; 2) maintain a fire protection system supported by a substantial reserve of water, for the safety and welfare of the community and its property.

FUNCTIONS

This Public Works Division operates and maintains a treatment plant, 8 wells, the distribution system and 3 storage towers. The maintenance of the systems also includes repair and replacement of fire hydrants.

Authorized Permanent Positions	FY 18-19	FY 19-20	FY 20-21
Chief of Operations	1.00	1.00	1.00
Operator/Maintenance	6.00	6.00	6.00
TOTAL	7.00	7.00	7.00

FY 19-20 GOAL STATUS

- Complete water plant roof repairs.
Status: The project is in the design phase.
- Design and install HVAC upgrades at the water plant.
Status: The project hasn't started yet.
- Install new watermain along Century north of Cuppernell Avenue.
Status: Due to the sale of Village property, this project was stopped.

FY 20-21 GOALS

- Commence with roof repairs at water treatment plant.
- Design and install HVAC upgrades at the water plant.
- Install new watermain along Murray Road for the Rantoul Sports Complex development.

FY 20-21 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENTAL ACTIVITY INDICATORS BY CALENDAR YEAR

Description	2017	2018	2019
Cost to treat 1,000 gallons of water	\$3.10	\$4.56	\$3.64
Average gallons treated per day (in millions)	1.59	1.63	1.66
Average water hardness in parts (per million-ppm)*	150	152	143

* The term "hardness" represents the sum of the concentration of calcium and magnesium found in the water. The lower the number in parts per million, the better.

WATER FUND (535)DEPARTMENT
DIVISIONPUBLIC WORKS
ALL DIVISIONS

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				9,082,739
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	2,431,086	2,635,691	2,537,746	2,812,979
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	20,767	62,500	38,782	20,000
OTHER REVENUE	3,858	10,000	7,317	8,000
TRANSFERS IN	226,317	226,317	226,317	226,317
TOTAL REVENUE	2,682,028	2,934,508	2,810,162	3,067,296
EXPENSES				
PERSONNEL SERVICES	404,779	423,452	395,761	479,276
EMPLOYEE BENEFITS	142,171	149,726	143,326	167,075
PURCHASED PROFESSIONAL SERVICES	31,863	47,418	131,336	11,500
PURCHASED PROPERTY SERVICES	197,181	230,278	219,276	211,240
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	144,507	179,250	206,274	179,250
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	619,388	734,621	66,432	1,550,000
OTHER	333,595	527,065	296,441	527,227
TRANSFERS OUT	764,828	764,828	764,828	764,828
TOTAL EXPENSES	2,638,312	3,056,638	2,223,674	3,890,396
ENDING BALANCE				8,259,639

FUND SUMMARY - WATER (535)

EXPENDITURES BY DEPARTMENT

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
WATER TREATMENT	1,987,061	2,321,284	2,156,571	2,340,396
RESERVES	651,251	735,354	67,103	1,550,000
TOTAL	2,638,312	3,056,638	2,223,674	3,890,396

WATER FUND (535)DEPARTMENT
DIVISIONPUBLIC WORKS
WATER TREATMENT

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	404,779	423,452	395,761	479,276
EMPLOYEE BENEFITS	142,171	149,726	143,326	167,075
PURCHASED PROFESSIONAL SERVICES	0	46,685	130,665	11,500
PURCHASED PROPERTY SERVICES	197,181	230,278	219,276	211,240
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	144,507	179,250	206,274	179,250
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	333,595	527,065	296,441	527,227
TRANSFERS OUT	764,828	764,828	764,828	764,828
TOTAL	1,987,061	2,321,284	2,156,571	2,340,396

DEPARTMENT
DIVISIONPUBLIC WORKS
WATER RESERVES

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	31,863	733	671	0
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	619,388	734,621	66,432	1,550,000
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	651,251	735,354	67,103	1,550,000

FUND

WASTEWATER (536)

MISSION STATEMENT

It is the mission of this fund to provide the collection and treatment of wastewater and the operation of a storm water drainage system in order to promote a healthy environment through compliance with all current State and Federal standards.

FUNCTIONS

This Public Works Division provides for the collection and treatment of Village of Rantoul customer’s wastewater. Plant personnel also manage bio-solids and condition lime sludge for agri-applications.

Authorized Permanent Positions	FY 18-19	FY 19-20	FY 20-21
Chief of Operations	1.00	1.00	1.00
Lab Technician	1.00	1.00	1.50
Operator/Maintenance	6.00	6.00	6.00
TOTAL	8.00	8.00	8.50

FY 19-20 GOAL STATUS

- Complete wastewater plant facility maintenance improvements.
Status: Contracted Leander Construction to rebuild the clarifier baffles, the project is still ongoing.
- Design and complete the feasibility studies required as part of the wastewater treatment plant’s new discharge permit.
Status: An engineering contract was awarded to Donohue & Associates to complete the study. They are currently in the data collection phase, sampling for the report.

FY 20-21 GOALS

- Commence with roof repairs at the maintenance building.
- Continue the feasibility studies required as part of the wastewater treatment plant’s new discharge permit.

FY 20-21 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENTAL ACTIVITY INDICATORS BY CALENDAR YEAR – WASTEWATER

Description	2017	2018	2019
Cost to treat 1,000 gallons	\$2.65	\$2.68	\$2.91
Average gallons treated per day (in millions)	2.98	3.30	2.69
Dry metric tons of sludge produced	110.85	190.77	110.37
Dry metric tons of sludge disposed	277.52	0	723.02

WASTEWATER FUND (536)DEPARTMENT
DIVISIONPUBLIC WORKS
ALL DIVISIONS

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				12,714,653
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	3,414,391	3,129,686	4,187,747	3,322,620
CHARGES FOR SERVICES	0	500	0	500
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	10,638	26,200	26,342	8,000
OTHER REVENUE	32,329	30,000	7,591	30,000
TRANSFERS IN	47,629	47,629	47,629	45,803
TOTAL REVENUE	3,504,988	3,234,015	4,269,310	3,406,923
EXPENSES				
PERSONNEL SERVICES	411,754	432,902	449,846	518,099
EMPLOYEE BENEFITS	155,164	160,249	163,147	239,214
PURCHASED PROFESSIONAL SERVICES	18,000	101,273	181,872	95,256
PURCHASED PROPERTY SERVICES	494,365	748,626	735,372	805,445
OTHER PURCHASED SERVICES	4,679	420	795	792
SUPPLIES	235,985	247,500	267,160	270,000
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	386,611	773,624	383,015	1,735,000
OTHER	346,197	805,358	258,635	795,369
TRANSFERS OUT	715,877	715,877	715,877	715,877
TOTAL EXPENSES	2,768,632	3,985,829	3,155,719	5,175,052
ENDING BALANCE				10,946,524

FUND SUMMARY - WASTEWATER (536)

EXPENDITURES BY DEPARTMENT

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
WASTEWATER PLANT	2,382,021	3,212,205	2,772,704	3,440,052
RESERVES	386,611	773,624	383,015	1,735,000
TOTAL	2,768,631	3,985,829	3,155,719	5,175,052

WASTEWATER FUND (536)DEPARTMENT
DIVISIONPUBLIC WORKS
WASTEWATER PLANT

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	411,754	432,902	449,846	518,099
EMPLOYEE BENEFITS	155,164	160,249	163,147	239,214
PURCHASED PROFESSIONAL SERVICES	18,000	101,273	181,872	95,256
PURCHASED PROPERTY SERVICES	494,365	748,626	735,372	805,445
OTHER PURCHASED SERVICES	4,679	420	795	792
SUPPLIES	235,985	247,500	267,160	270,000
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	346,197	805,358	258,635	795,369
TRANSFERS OUT	715,877	715,877	715,877	715,877
TOTAL	2,382,021	3,212,205	2,772,704	3,440,052

DEPARTMENT
DIVISIONPUBLIC WORKS
WASTEWATER RESERVE

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	386,611	773,624	383,015	1,735,000
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	386,611	773,624	383,015	1,735,000

FUND

ELECTRIC (541)

MISSION STATEMENT

It is the mission of the Electric Fund to provide a safe, reliable, and low-cost source of energy to meet the community’s electrical needs. The fund incorporates generation, transmission, and distribution components, in conjunction with personal service, to provide true hometown power.

FUNCTIONS

This Division’s goal is to operate and maintain a safe, reliable, electric utility system.

Authorized Permanent Positions	FY 18-19	FY 19-20	FY 20-21
Technical Service & Line Foreman	2.00	2.00	2.00
Technician or Technician Apprentice	4.00	4.00	4.00
Lineman or Apprentice	8.00	8.00	8.00
TOTAL	14.00	14.00	14.00

FY 19-20 GOAL STATUS

- Industrial Sub Transformer Rebuild.
Status: This project has been deferred.
- CAT generator upgrades.
Status: Completed.
- Veterans Parkway underground.
Status: Completed.

FY 20-21 GOALS

- CAT generator catalyst replacements (2).
- Sports Complex electric infrastructure installations.
- Rantoul Foods electric installation and upgrades.

FY 20-21 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENTAL ACTIVITY INDICATORS BY CALENDAR YEAR – ELECTRIC

Description	2017	2018	2019
Power delivered to dist. System (kWh)	154,738,000	162,821,391	164,643,593
Power billed to customers (KWh)	145,518,000	154,354,678	156,082,126
Number of service customers			
Residential	5,549	5,661	5,548
Commercial	465	455	442
Industrial	70	71	68
Generation Amount (Mwh)	1,296	300	146

ELECTRIC FUND (541)DEPARTMENT
DIVISIONPUBLIC WORKS
ALL DIVISIONS

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				37,551,810
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	18,932,910	18,794,489	18,211,851	18,494,545
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	288,464	354,968	141,049	257,924
OTHER REVENUE	138,622	57,500	71,944	52,600
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	19,359,996	19,206,957	18,424,845	18,805,069
EXPENSES				
PERSONNEL SERVICES	986,349	1,047,888	1,070,858	1,127,174
EMPLOYEE BENEFITS	300,654	309,926	316,098	342,924
PURCHASED PROFESSIONAL SERVICES	16,492	292,816	47,787	100,416
PURCHASED PROPERTY SERVICES	186,976	268,379	198,641	261,390
OTHER PURCHASED SERVICES	2,518	3,000	2,610	2,614
SUPPLIES	12,217,798	13,090,872	12,380,593	12,827,485
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	285,325	280,000	277,792	300,000
PROPERTY, PLANT, EQUIPMENT- FIXED	329,465	818,267	157,023	1,045,000
OTHER	252,171	191,996	87,488	191,422
TRANSFERS OUT	2,795,519	2,897,355	2,897,355	2,895,529
TOTAL EXPENSES	17,373,267	19,200,499	17,436,247	19,093,954
ENDING BALANCE				37,262,925

FUND SUMMARY - ELECTRIC (541)

EXPENDITURES BY DEPARTMENT

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
DISTRIBUTION	1,486,632	1,769,629	1,459,145	1,690,683
TECHNICAL SERVICES	15,557,170	16,612,603	15,820,078	16,358,271
RESERVES	329,465	818,267	157,023	1,045,000
TOTAL	17,373,267	19,200,499	17,436,247	19,093,954

ELECTRIC FUND (541)DEPARTMENT
DIVISIONPUBLIC WORKS
ELECTRIC DISTRIBUTION

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	573,062	614,670	626,832	666,889
EMPLOYEE BENEFITS	182,371	197,718	196,400	213,939
PURCHASED PROFESSIONAL SERVICES	0	215,189	28,767	50,416
PURCHASED PROPERTY SERVICES	118,861	192,619	173,421	195,825
OTHER PURCHASED SERVICES	2,518	3,000	2,610	2,614
SUPPLIES	78,445	76,033	67,440	71,000
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	285,325	280,000	277,792	300,000
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	246,050	190,400	85,883	190,000
TRANSFERS OUT	0	0	0	0
TOTAL	1,486,632	1,769,629	1,459,145	1,690,683

DEPARTMENT
DIVISIONPUBLIC WORKS
ELECTRIC TECHNICAL SERVICES

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	413,287	433,218	444,026	460,285
EMPLOYEE BENEFITS	118,283	112,208	119,698	128,985
PURCHASED PROFESSIONAL SERVICES	16,492	77,627	19,020	50,000
PURCHASED PROPERTY SERVICES	68,115	75,760	25,220	65,565
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	12,139,353	13,014,839	12,313,153	12,756,485
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	6,121	1,596	1,605	1,422
TRANSFERS OUT	2,795,519	2,897,355	2,897,355	2,895,529
TOTAL	15,557,170	16,612,603	15,820,078	16,358,271

ELECTRIC FUND (541)

DEPARTMENT

DIVISION

PUBLIC WORKSRESERVES

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	329,465	818,267	157,023	1,045,000
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	329,465	818,267	157,023	1,045,000

FUND

STORM WATER DRAINAGE (551)

MISSION STATEMENT

It is the mission of this fund for the collection, maintenance, and operation of the storm water drainage system within the context of NPDES Phase II Storm water requirements in order to promote a healthy environment and to provide funds for storm water improvements.

The fund is administered by the Public Works Department.

Authorized Permanent Positions – None

FY 19-20 GOALS STATUS

- Illinois Drive Storm Water improvements.
Status: Ongoing

FY 20-21 GOALS

- Illinois Drive Storm Water improvements.
- Illinois Drive drainage design phase.

FY 20-21 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

FUNCTIONS

This fund provides for the collection, maintenance, and operation of the Village's storm water system. Public Works Street and Systems Maintenance personnel are responsible for maintenance of the system.

STORM WATER DRAINAGE FUND (551)DEPARTMENT
DIVISIONPUBLIC WORKS
STORM WATER DRAINAGE

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				(343,027)
REVENUE				
TAXES	737,268	827,965	834,708	793,794
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	0	0	0	0
CHARGES FOR SERVICES	-2,823	7,500	-498	7,500
FINES AND FORFEITURES	25	0	0	0
MONEY & PROPERTY	-15,183	40,000	4,736	500
OTHER REVENUE	25	0	12,584	0
TRANSFERS IN	16,979	16,979	16,979	16,979
TOTAL REVENUE	736,291	892,444	868,509	818,773
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	27,029	59,500	10,429	21,500
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	0	0	288	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	70,000
PROPERTY, PLANT, EQUIPMENT- FIXED	39,800	350,200	325,924	0
OTHER	449,256	447,211	250,423	430,127
TRANSFERS OUT	290,000	290,000	290,000	290,000
TOTAL	806,085	1,146,911	877,064	811,627
ENDING BALANCE				-335,881

FUND

AIRPORT (582)

FUNCTIONS

The function of the RNAC Airport is to provide for the needs of pilots, aircraft owners, aviation-related or on-airport businesses, and general operational airport support.

MISSION STATEMENT

The Rantoul National Aviation Center Airport (RNAC), known as “Frank Elliott Field”, is a publicly-owned, municipal-operated/managed General Aviation airport which provides aviation services and air commerce, thus enabling technology-development companies to locate in Rantoul.

Authorized Permanent Positions	FY 18-19	FY 19-20	FY 20-21
Airport Manager	1.00	0.50	0.50
Airport Operations Supervisor	1.00	1.00	1.00
Airframe and Power Plant Mechanic (PT)	1.00	1.00	1.00
TOTAL	3.00	2.50	2.50

FY 19-20 GOAL STATUS

- Commence Phase 3 Wildlife deterrent fence project.
Status: This project is substantially complete as of January 2020.
- Energy efficiency upgrades to the airfield, T-Hangars, and the terminal building.
Status: IMEA grant awarded to convert FBO hangar lighting to LED. Electric Department instrumental in installation of new lighting.
- Sell properties identified in the listing agreement with our Broker.
Status: Continued efforts on FAA release Phase 2 project are delaying two sale transactions.

FY 20-21 GOALS

- Commence rehabilitation of pavement at the fueling facility apron to accommodate future self-serve feature.
- Commence fuel farm modification project to include self-serve fuel.
- Sell properties identified in the listing agreement with our Broker.

FY 20-21 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENTAL ACTIVITY INDICATORS BY CALENDAR YEAR – AIRPORT

Description	2017	2018	2019
Gallons of fuel sold	31,963	18,626	9,914
Number of aircraft take-offs and landings	8,500	8,500	6,500
Number of based aircraft	13	14	15

AIRPORT FUND (582)DEPARTMENT
DIVISIONAVIATION
ALL DIVISIONS

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				26,114,207
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	175,529	0
SALES	0	0	890	1,000
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	688,773	680,328	640,142	543,024
OTHER REVENUE	267,750	136,000	113,645	286,900
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	956,524	816,328	930,206	830,924
EXPENSES				
PERSONNEL SERVICES	80,079	94,616	83,191	87,236
EMPLOYEE BENEFITS	30,470	35,146	29,169	30,589
PURCHASED PROFESSIONAL SERVICES	341,146	156,786	307,237	71,101
PURCHASED PROPERTY SERVICES	413,606	345,748	401,603	383,805
OTHER PURCHASED SERVICES	47,660	61,670	61,602	63,218
SUPPLIES	55,874	82,275	41,809	57,300
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	1,787	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	6,771	10,000	24,637	56,000
OTHER	72,269	87,225	71,986	75,506
TRANSFERS OUT	224,500	174,500	174,500	174,500
TOTAL EXPENSES	1,272,374	1,049,753	1,195,733	999,255
ENDING BALANCE				25,945,876

FUND SUMMARY - AIRPORT (582)

EXPENDITURES BY DEPARTMENT

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
ADMINISTRATION	1,265,603	1,047,966	1,195,631	999,255
OPERATIONS & MAINT.	6,771	1,787	102	0
TOTAL	1,272,374	1,049,753	1,195,733	999,255

AIRPORT FUND (582)

DEPARTMENT

DIVISION

PUBLIC WORKSAVIATION ADMINISTRATION

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	80,079	94,616	83,191	87,236
EMPLOYEE BENEFITS	30,470	35,146	29,169	30,589
PURCHASED PROFESSIONAL SERVICES	341,146	156,786	307,237	71,101
PURCHASED PROPERTY SERVICES	413,606	345,748	401,603	383,805
OTHER PURCHASED SERVICES	47,660	61,670	61,602	63,218
SUPPLIES	55,874	82,275	41,809	57,300
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	10,000	24,637	56,000
OTHER	72,269	87,225	71,986	75,506
TRANSFERS OUT	224,500	174,500	174,500	174,500
TOTAL	1,265,603	1,047,966	1,195,733	999,255

FUND

CHANUTE EDC (585)

MISSION STATEMENT

To support and fund the redevelopment of the former Chanute Air Force base

FUNCTIONS

The function of the Chanute EDC is to promote economic opportunities on the Former Chanute Air Force Base and enhance redevelopment efforts.

Authorized Permanent Positions	FY 18-19	FY 19-20	FY 20-21
Airport Manager	0.00	0.50	0.50
TOTAL	0.00	0.50	0.50

FY 19-20 GOAL STATUS

- Complete Rantoul Business Center roof repairs.
Status: Ongoing
- Sell remaining EDA properties and fund projects as allowable in the EDC agreement dated September 10, 2014.
Status: Ongoing

FY 20-21 GOALS

- Complete Rantoul Business Center roof repairs
- Sell remaining EDC properties and fund projects as allowable in the EDC Agreement dated September 10, 2014

FY 20-21 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

CHANUTE EDC FUND (585)DEPARTMENT
DIVISIONGOVERNMENT ADMIN
ECONOMIC DEVELOPMENT

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				3,956,062
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	0	0	0	48,000
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	25	0
MONEY & PROPERTY	557,571	506,960	481,922	471,222
OTHER REVENUE	6,400	0	163,135	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	563,971	506,960	645,082	519,222
EXPENSES				
PERSONNEL SERVICES	33,650	34,187	34,450	34,892
EMPLOYEE BENEFITS	10,894	10,824	10,811	11,262
PURCHASED PROFESSIONAL SERVICES	48,695	87,274	72,351	53,685
PURCHASED PROPERTY SERVICES	235,785	286,080	228,081	265,800
OTHER PURCHASED SERVICES	12,182	15,300	16,919	200,170
SUPPLIES	368	500	332	500
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	400,000
OTHER	86,957	53,709	90,422	94,530
TRANSFERS OUT	24,000	24,000	24,000	24,000
TOTAL EXPENSES	452,532	511,874	477,366	1,084,839
ENDING BALANCE				3,390,445

INTERNAL SERVICES FUNDS

These funds are established to account for the financing of goods and services provided by one fund or department to another fund or department, on a cost-reimbursement basis.

Fund	Description	Page
Public Works Admin	To account for revenues and expenses related to operations of Village public works.	135
Information Management Services (IMS)	To account for revenues and expenses related to operations of the municipal computer network.	148
Central Maintenance	To account for revenues and expenses related to the acquiring, operating, and maintaining vehicles and equipment used by the Village.	150

FUND

PUBLIC WORKS ADMIN (604)

DIVISION

ADMINISTRATION (10)

FUNCTIONS

This Division provides managerial and administrative support for the various Village utility divisions and services.

MISSION STATEMENT

The mission of Public Works Administration is to oversee the development, operation, and maintenance of the Village’s infrastructure and utility systems. Public Works is entrusted with these responsibilities in partnership with the citizens, customers, and system users for the benefit, welfare, and safety of the community and of the environment. The utility systems include aviation, electric, fiber, natural gas, sanitary sewer, storm water, streets, and water.

Authorized Permanent Positions	FY 18-19	FY 19-20	FY 20-21
Director	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00
Administrative Support Supervisor	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Inventory Specialist	1.00	1.00	1.00
Engineering Information Technologist	2.00	2.00	2.50
Systems Maintenance Chief	1.00	1.00	1.00
Systems Maintenance Operator	3.00	3.00	3.00
TOTAL	11.00	11.00	11.50

FY 19-20 GOAL STATUS

- Complete GIS sign inventory
Status: This work is substantially complete.
- Design Maplewood Drive resurfacing project.
Status: An engineering contract was awarded to Hutchison to complete the design phases. The design is currently at 50% complete.
- Complete the cost of service studies that are currently underway.
Status: The study is complete and board approved.
- Upgrade and complete maintenance on storm tax billing software and hardware.
Status: RFP’s were solicited and project hasn’t been awarded yet.
- Alley Cleanup/Improvement Program.
Status: The project is ongoing

FY 20-21 GOALS

- Upgrade and complete maintenance on storm tax billing software and hardware.
- Perform Phase 1 of the Sign/Post replacement.

FY 20-21 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

FUND

PUBLIC WORKS ADMIN (604)

DIVISION

ENGINEERING INFORMATION (11)

MISSION STATEMENT

The mission of the Engineering Information division is to provide engineering information services to the Public Works department.

FUNCTIONS

This division provides drafting, GIS and construction management services in support of the Public Works Department.

Authorized Permanent Positions	FY 18-19	FY 19-20	FY 20-21
Engineering Information Technician	1.00	1.00	1.00
SCADA Coordinator	0.00	1.00	1.00
Underground Locate Specialist	1.00	0.00	0.00
TOTAL	2.00	2.00	2.00

FY 19-20 GOAL STATUS

- See list of Public Works goal statuses beginning on Page 135.

FY 20-21 GOALS

- See list of Public Works goals on Page 136.

FY 20-21 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

PUBLIC WORKS ADMIN FUND (604)DEPARTMENT
DIVISIONPUBLIC WORKS
ALL DIVISIONS

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				414,968
REVENUE				
CHARGES FOR SERVICES	0	0	0	0
MONEY AND PROPERTY	956	350	2,858	3,047
OTHER REVENUE	9,061	500	18,632	7,000
TRANSFERS IN				
FROM MFT FUND	0	225,000	275,000	275,000
FROM TIF FUND	15,000	15,000	15,000	0
FROM GAS FUND	90,382	90,382	90,382	90,382
FROM WATER FUND	379,025	379,025	379,025	379,025
FROM WASTE WATER FUND	480,877	480,877	480,877	480,877
FROM ELECTRIC FUND	2,036,714	2,138,550	2,138,550	2,138,550
FROM STORM W. DRAINAGE FUND	275,000	275,000	275,000	275,000
FROM AVIATION	17,500	17,500	17,500	17,500
FROM CORPORATE FUND	218,388	100,000	100,000	0
TOTAL TRANSFERS IN	3,512,886	3,721,334	3,771,334	3,656,334
TOTAL REVENUE	3,522,903	3,722,184	3,792,824	3,666,381
EXPENSES				
PERSONAL SERVICES	1,585,536	1,371,041	1,385,322	1,565,439
EMPLOYEE BENEFITS	530,726	424,394	412,715	500,448
PROFESSIONAL AND TECHNICAL SERVICES	251,356	266,940	230,235	300,437
PURCHASED PROPERTY SERVICES	161,541	363,224	313,868	228,905
OTHER PURCHASED SERVICES	422,693	687,116	535,782	578,719
SUPPLIES	202,547	266,928	226,571	262,823
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	215,000	103,865	0
PROPERTY, PLANT, EQUIPMENT- FIXED	100,186	17,395	0	350,000
OTHER	2,037	1,262	1,582	421
TRANSFERS OUT	0	0	0	0
TOTAL EXPENSES	3,256,621	3,613,300	3,209,940	3,787,192
ENDING BALANCE				294,157

PUBLIC WORKS ADMIN FUND (604)

EXPENDITURES BY DEPARTMENT

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PW ADMIN	1,261,344	1,475,120	1,387,667	1,505,763
ENGINEERING INFO.	136,120	194,888	118,434	227,661
CUSTOMER SERVICE	279,950	287,068	297,232	302,228
COMMUNITY FORESTRY	180	0	0	0
PUMP STATION MAINT.	384,040	422,634	362,591	558,438
STREET & SYSTEM MAINT.	1,194,988	1,233,590	1,044,016	1,193,102
TOTAL	3,256,621	3,613,300	3,209,940	3,787,192

PUBLIC WORKS ADMIN FUND (604)DEPARTMENT
DIVISIONPUBLIC WORKS
ADMIN

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	422,527	392,531	469,385	464,762
EMPLOYEE BENEFITS	124,353	98,730	112,249	115,158
PURCHASED PROFESSIONAL SERVICES	233,699	247,356	212,347	282,576
PURCHASED PROPERTY SERVICES	43,506	43,990	42,875	44,260
OTHER PURCHASED SERVICES	399,811	653,971	515,297	557,445
SUPPLIES	36,938	38,500	35,225	41,500
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	510	42	289	62
TRANSFERS OUT	0	0	0	0
TOTAL	1,261,344	1,475,120	1,387,667	1,505,763

DEPARTMENT
DIVISIONPUBLIC WORKS
ENGINEERING INFORMATION

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	81,816	125,198	67,879	153,013
EMPLOYEE BENEFITS	26,371	32,474	21,491	46,613
PURCHASED PROFESSIONAL SERVICES	16,622	17,021	17,002	16,361
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	11,211	19,645	11,962	11,274
SUPPLIES	0	450	0	400
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	100	100	100	0
TRANSFERS OUT	0	0	0	0
TOTAL	136,120	194,888	118,434	227,661

FUND

PUBLIC WORKS ADMIN (604)

DIVISION

INTERNAL CUSTOMER SERVICE (12)

MISSION STATEMENT

The Customer Service Division mission is to produce quality, friendly, and prompt utility billing service to all customers of the Village of Rantoul utility system.

FUNCTIONS

The purpose of this division is to generate accurate and timely utility bills to our 6,000+ utility customers. Monthly bills are created for all utilities; including electric, water, wastewater, and natural gas. All historical billing and payment records are maintained for each account.

Authorized Permanent Positions	FY 18-19	FY 19-20	FY 20-21
Utility Office Manager	1.00	1.00	0.00
Utility Office Supervisor	0.00	0.00	1.00
Senior Utility Cashier	1.00	1.00	0.00
Utility Cashier	2.00	2.00	2.00
TOTAL	4.00	4.00	3.00

FY 19-20 GOAL STATUS

- Complete implementation of the new utility bill format to provide more and better utility usage information to the customer.
Status: Ongoing
- Continue to encourage customers to take advantage of budget billing and bank drafting on their utility account.
Status: Ongoing
- Start cross training staff to ensure a smooth transition when the current Manager retires.
Status: Ongoing
- Enforce double deposits if customer has been disconnected more than once a year.
Status: Ongoing

FY 20-21 GOALS

- Complete implementation of the new utility bill format to provide more and better utility usage information to the customer.
- Continue to cross train staff to ensure everyone is able to fill in at any position.
- Enforce double deposits if customer has been disconnected more than once a year.

FY 20-21 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENT ACTIVITY INDICATORS – CUSTOMER SERVICE

Number of utility accounts by Fiscal Year	FY 18-19	FY 19-20
Residential	5,553	5,578
Commercial	451	444
Industrial	70	71

PUBLIC WORKS ADMIN FUND (604)DEPARTMENT
DIVISIONPUBLIC WORKS
INTERNAL CUSTOMER SERVICE

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	196,705	200,830	218,190	239,504
EMPLOYEE BENEFITS	70,286	69,300	69,829	50,549
PURCHASED PROFESSIONAL SERVICES	1,035	2,563	286	1,500
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	11,671	13,500	8,524	10,000
SUPPLIES	53	675	103	675
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	200	200	300	0
TRANSFERS OUT	0	0	0	0
TOTAL	279,950	287,068	297,232	302,228

DEPARTMENT
DIVISIONPUBLIC WORKS
COMMUNITY FORESTRY

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	180	0	0	0
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	180	0	0	0

FUND

PUBLIC WORKS (604)

DIVISION

PUMP STATION MAINTENANCE (45)

MISSION STATEMENT

The mission of the Pump Station Maintenance division is to provide quality water, wastewater, and storm water service within the Village.

FUNCTIONS

The Pump Station Maintenance division operates wastewater collection, and storm water collection systems of the Village.

Authorized Permanent Positions

Chief of Operations

FY 18-19

1.00

FY 19-20

1.00

FY 20-21

1.00

Operator/Maintenance

3.00

3.00

3.00

TOTAL

4.00

4.00

4.00

FY 19-20 GOAL STATUS

- See list of Public Works goal statuses beginning on Page 135.

FY 20-21 GOALS

- See list of Public Works goals on Page 136.

FY 20-21 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

FUND

PUBLIC WORKS (604)

DIVISION

STREET & SYSTEMS MAINTENANCE (75)

MISSION STATEMENT

It is the mission of the Street & Systems Maintenance division to provide quality service to the residents of the Village within the following major areas: street safety and sidewalk repair, street cleaning, brush and leaf collection, snow removal, and special projects. In addition, it is the mission to provide quality water and service to Village customers.

FUNCTIONS

This Public Works division provides for the maintenance of streets and alleys in order to allow pedestrians and motorized traffic safe and convenient passage; collection of residential brush and leaves; and provides the operation and maintenance of the Village’s water distribution system.

Authorized Permanent Positions	FY 18-19	FY 19-20	FY 20-21
Division Foreman	1.00	1.00	1.00
Operator	5.00	7.00	7.00
Maintenance Laborer	2.00	0.00	0.00
TOTAL	8.00	8.00	8.00

FY 19-20 GOAL STATUS

- Purchase a new dump truck with snowplow.
Status: The truck was purchased in the fall of 2019.
- Purchase a new pickup truck.
Status: The truck was purchased.

FY 20-21 GOALS

- Design and install the new salt shed.
- Purchase new end loader.

FY 20-21 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENTAL ACTIVITY INDICATORS BY CALENDAR YEAR – STREETS AND SYSTEMS

Description	2017	2018	2019
Lane-miles of street			
Private	10.8	10.8	10.8
State	9.9	9.9	9.9
Village	141	141	141
Annual total O&M expenditure per lane-mile	\$7,313	\$7,295	\$7,295
Tons of salt per lane-mile of street	2.48	2.59	2.59
Annual street sweeping cost	\$62,657	\$42,061	\$53,338
Total cost of brush pick-up	\$61,183	\$127,697	\$111,615
Cost of brush pick-up per residential hook-ups	\$13.13	\$22.55	\$24.70
Total cost of leaf pick-up	\$36,838	\$49,605	\$53,421
Cost of leaf pick-up per residential hook-ups	\$7.90	\$8.76	\$11.82

PUBLIC WORKS ADMIN FUND (604)DEPARTMENT
DIVISIONPUBLIC WORKS
PUMP STATION MAINTENANCE

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	249,232	254,753	220,877	297,993
EMPLOYEE BENEFITS	75,248	67,298	66,508	160,445
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	32,075	55,239	24,659	55,000
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	27,284	45,144	50,396	45,000
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	200	200	150	0
TRANSFERS OUT	0	0	0	0
TOTAL	384,040	422,634	362,591	558,438

DEPARTMENT
DIVISIONPUBLIC WORKS
STREET & SYSTEM MAINTENANCE

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
PERSONNEL SERVICES	635,255	397,729	408,990	410,167
EMPLOYEE BENEFITS	234,469	156,592	142,637	127,683
PURCHASED PROFESSIONAL SERVICES	0	0	600	0
PURCHASED PROPERTY SERVICES	85,780	263,995	246,334	129,645
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	138,271	182,159	140,847	175,248
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	215,000	103,865	0
PROPERTY, PLANT, EQUIPMENT- FIXED	100,186	17,395	0	350,000
OTHER	1,027	720	743	359
TRANSFERS OUT	0	0	0	0
TOTAL	1,194,988	1,233,590	1,044,016	1,193,102

FUND

INFORMATION MANAGEMENT SERVICES (IMS) (618)

FUNCTIONS

This fund supports the computer software and hardware, provides end-user support and training, assists departments in assessing computer needs, manages information processing and telecommunication resources, provides public access to information on-line, and standardizes policies for network access/security.

MISSION STATEMENT

This fund is dedicated to providing reliable and professional information systems support and resources with a comprehensive knowledge base. Through teamwork and strategic planning, IMS will enhance the community, facilitate economic development and continue to improve the quality of the work environment, through an effective and progressive Village network.

Authorized Permanent Positions	FY 18-19	FY 19-20	FY 20-21
IT Manager	1.00	1.00	1.00
Computer Technician	1.00	1.00	1.00
TOTAL	2.00	2.00	2.00

FY 19-20 GOAL STATUS

- Upgrade the NaviLine environment to the latest HTML5 platform, including user training and setup in the HTE test environment.
Status: Ongoing
- Complete the second half of the Windows Server upgrades and implement the latest active directory services.
Status: Completed
- Prepare desktop computer standard image for a Windows 10 upgrade. Test all standard software suites to ensure compatibility in preparation for new desktop computer order in May 2021.
- **Status:** Completed

FY 20-21 GOALS

- Complete the NaviLine environment upgrade to HTML5 platform, including user training.
- Install new Uninterrupted Power Supply devices for Village workstations.
- Install new desktop computers at all standard office locations.

FY 20-21 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

INFORMATION MANAGEMENT SERVICES FUND (618)DEPARTMENT
DIVISIONGOVERNMENT ADMINISTRATION
INFORMATION MANAGEMENT SERVICES

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				(34,085)
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	0	0	0	0
CHARGES FOR SERVICES	381,777	364,159	364,508	431,903
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	7	0	6	0
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	381,784	364,159	364,514	431,903
EXPENSES				
PERSONNEL SERVICES	116,151	117,529	118,696	123,198
EMPLOYEE BENEFITS	34,992	40,042	35,586	42,502
PURCHASED PROFESSIONAL SERVICES	137,230	140,405	140,433	143,634
PURCHASED PROPERTY SERVICES	4,305	6,039	4,807	5,206
OTHER PURCHASED SERVICES	8,786	10,000	8,350	10,000
SUPPLIES	9,481	10,150	9,586	10,150
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	12,489	11,211	18,621	11,750
PROPERTY, PLANT, EQUIPMENT- FIXED	20,625	49,615	2,919	24,000
OTHER	100	100	100	0
TRANSFERS OUT	0	0	0	0
TOTAL EXPENSES	344,159	385,091	339,097	370,440
ENDING BALANCE				27,378

FUND

FUNCTIONS

CENTRAL MAINTENANCE (619)

The Fleet Maintenance division schedules and performs preventative maintenance on all Village vehicles and equipment and performs non-scheduled repairs, as needed. It participates in the acquisition of new vehicles and the disposal of surplus inventory. It maintains accurate computer-generated maintenance and service records for all vehicles and equipment, at a charge to the other departments which covers all expenses.

MISSION STATEMENT

It is the mission of the Central Maintenance Fund’s Fleet Maintenance Division to service and provide preventive maintenance for the Village’s fleet of vehicles and equipment in an efficient and cost-effective manner.

Authorized Permanent Positions	FY 18-19	FY 19-20	FY 20-21
Lead Mechanic	1.00	1.00	1.00
Mechanic (3 Full-Time, 1 Part-Time)	3.50	3.50	3.50
TOTAL	4.50	4.50	4.50

FY 19-20 GOAL STATUS

- Dispose of all old files from sold equipment and move departmental files to a secure location.
Status: Completed
- Review and upgrade Fleet inventory files and institute new software.
Status: Completed
- Compile list of equipment and unused inventory to be sold at auction.
Status: Completed
- Research HTE or third-party software system training to improve upon job order efficiency.
Status: Ongoing

FY 20-21 GOALS

- Install LED lighting in shop area for increased efficiency and for safety purposes.
- Dispose of old shop equipment and parts that are outdated.
- Enroll and attend Vactor training course.
- Coordinate repair and painting of bay doors.
- Research possible training to continue to remain efficient in the job order process.

FY 20-21 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENTAL ACTIVITY INDICATORS BY CALENDAR YEAR – CENTRAL MAINTENANCE

Description	2017	2018	2019
Number of Village vehicles/equipment maintained	325	325	325
Average mileage of Police vehicles when traded	160,000	160,000	160,000

CENTRAL MAINTENANCE FUND (619)

DEPARTMENT

PARKS AND RECREATION

DIVISION

ALL DIVISIONS

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				(59,896)
REVENUE				
CHARGES FOR SERVICES - INTERNAL	0	654,014	639,013	650,821
MONEY & PROPERTY	0	0	14	0
OTHER REVENUE	34	0	10,700	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	34	654,014	649,726	650,821
EXPENSES				
PERSONNEL SERVICES	0	265,918	268,337	271,694
EMPLOYEE BENEFITS	0	90,393	89,975	98,662
PROFESSIONAL AND TECHNICAL SERVICES	0	9,103	7,945	7,824
PURCHASED PROPERTY SERVICES	15,783	199,000	193,369	199,000
OTHER PURCHASED SERVICES	0	17,700	10,655	17,113
SUPPLIES	0	28,050	26,368	28,050
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	8,600	8,059	8,600
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	0	250	250	0
TRANSFERS OUT	0	20,000	20,000	20,000
TOTAL EXPENSES	15,783	639,014	624,959	650,943
ENDING BALANCE				(60,018)

TRUST AND AGENCY FUNDS

These funds consist of resources held by the Village acting as an agent or trustee. Revenues are to be spent or invested in accordance with the requirements of the agency or trust.

Fund	Description	Page
Firefighters	To account for funds accumulated from the rebate of taxes of fire insurance companies not domiciled in Illinois.	153
Police Pension	To account for property taxes levied, benefits paid, and expenses incurred in providing retirement and disability benefits to the Village's eligible commissioned police.	154

FIRE FIGHTERS FUND (721)DEPARTMENT
DIVISIONFIRE
FIRE ADMINISTRATION

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				83,361
REVENUE				
TAXES	24,853	0	21,109	21,000
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	96	0	66	70
OTHER REVENUE	0	0	17,448	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	24,949	0	38,622	21,070
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	2,100	0	0	0
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	0	0	12,984	5,000
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL EXPENSES	2,100	0	12,984	5,000
ENDING BALANCE				99,431

POLICE PENSION FUND (722)DEPARTMENT
DIVISIONGOVERNMENT ADMINISTRATION
GENERAL GOVERNMENT ACTIVITIES

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				29,543,255
REVENUE				
TAXES	100,197	21,000	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	22,500
SALES	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	828,044	600,000	188,171	600,000
OTHER REVENUE	425,789	225,000	0	225,000
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	1,354,030	846,000	188,171	847,500
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	1,442,799	1,472,640	1,481,542	1,501,000
PURCHASED PROFESSIONAL SERVICES	94,745	107,912	130,385	113,787
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	8,178	11,100	6,364	11,500
SUPPLIES	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	394,962	50,000	0	50,000
TRANSFERS OUT	0	0	0	0
TOTAL EXPENSES	1,940,684	1,641,652	1,618,291	1,676,287
ENDING BALANCE				28,714,468

CAPITAL PROJECTS FUND

These funds are established to account for the purchase or construction of major capital facilities which are not financed by Proprietary or Trust funds.

Fund	Description	Page
Corporate Restricted Reserve	To account for monies set aside for major, unforeseen, or extraordinary situations.	156

CORPORATE RESTRICTED RESERVE FUND (307)DEPARTMENT
DIVISIONGOVERNMENT ADMINISTRATION
GENERAL GOVERNMENTAL ACTIVITIES

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				668,084
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	171,427	0	0	0
SALES	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	267	200	300	200
OTHER REVENUE	76,045	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	247,739	200	300	200
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	0	0	1,914	0
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	3,696	0	131	0
PROPERTY, PLANT, EQUIPMENT- FIXED	43,922	50,255	55,977	332,000
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL EXPENSES	47,618	50,255	58,022	332,000
ENDING BALANCE				336,284

DEBT SERVICE FUNDS

Fund	Description	Page
Debt Service Fund	These funds are established to account for resources related to the service and retirement of the bonded debt incurred by the Village.	158

DEBT SERVICE FUND (401)DEPARTMENT
DIVISIONGOVERNMENT ADMINISTRATION
GENERAL GOVERNMENTAL ACTIVITIES

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
BEGINNING BALANCE				318,488
REVENUE				
TAXES	772,539	846,450	863,245	835,544
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	0	0	53	0
OTHER REVENUE	0	0	215,752	0
TRANSFERS IN	435,606	148,190	148,190	0
TOTAL REVENUE	1,208,145	994,640	1,227,240	835,544
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	887,784	1,001,885	436,468	828,703
TRANSFERS OUT	0	0	0	0
TOTAL	887,784	1,001,885	436,468	828,703
ENDING BALANCE				325,329

FIXED ASSET & CAPITALIZATION POLICY

This section outlines the Village's Fixed Asset and Capitalization Policy, including the definition of capital threshold amounts, and also provides details of the Village's Capital Improvement Plan.

OVERVIEW

This capitalization policy is designed to provide a guideline for the financial management of the Village of Rantoul's capital assets. The policy has been developed to address requirements of the Governmental Accounting Standards Board (GASB) Statement No. 34 and to ensure compliance with generally accepted accounting principles (GAAP). Capital assets include infrastructure, land, land improvements, buildings and improvements, vehicles, machinery, equipment and other tangible and intangible assets that have a useful life beyond a single reporting period. Capital assets should be reported at historical costs, which include the amount paid for the asset as well as all costs associated with placing the asset in service. This may include engineering fees, architectural fees, site preparation, freight, etc. When the value paid for the asset cannot be determined, the asset's fair market value at the time of acquisition will determine the cost.

INFRASTRUCTURE

Infrastructure assets will include such assets as roads, sidewalks, easements, drainage systems, water systems, sewer systems, electric systems, gas systems and airports. Included in this category will also be subsystems and networks of these systems. For example, streetlights would be a sub-system of the electric system. Capitalization of infrastructure shall include costs that are above the capitalization threshold and extend the useful life, increase the capacity and/or the efficiency or adapt to a new use of the infrastructure. General maintenance and repair projects shall not be capitalized. Capital infrastructure costs would include all labor, material, professional services, insurance and other indirect costs to construct the asset and put it into service.

LAND AND IMPROVEMENTS

The total asset value for land shall include the acquisition cost and all costs to prepare the land for its intended use, such as excavating, grading, drainage, landscaping, etc. The cost of the land shall include the purchase price as well as all associated costs, such as legal fees, title searches and any other closing costs.

BUILDINGS AND IMPROVEMENTS

The total asset value for buildings shall be the total cost of acquisition or construction. This will include all labor, material, professional services to construct the building as well as insurance and any other indirect costs incurred during construction. Capitalization of building improvements shall include costs that are above the capitalization threshold and extend the useful life, increase the capacity and /or the efficiency or adapt to a new use of the building. General maintenance and repair projects shall not be capitalized.

EQUIPMENT

The asset value of the equipment will be determined by the acquisition cost of the equipment plus any additional costs such as freight, insurance, prep charges and any other charges associated with placing the asset in service. Equipment assets are typically moveable, non-consumable property.

Equipment could include vehicles, furniture and fixtures, office equipment, computers, etc.

SOFTWARE

The cost of software shall include the purchase price as well as the cost associated with the installation and implementation of the software. This may include travel, training, third party development, and employee payroll costs directly involved with the installation.

CONTRIBUTED CAPITAL

Contributed capital are fixed assets that have been donated or contributed to the village by either private developers, in the case of land or infrastructure for a new subdivision, or by other companies, individuals or governments. The value of contributed capital shall be recorded at the fair market value at the time of the contribution. The determination of the fair market value may require an appraisal by a qualified appraiser.

CAPITALIZATION THRESHOLD

The following capitalization threshold table will apply when determining the capitalization of an asset.

CAPITAL ASSET CATEGORY	CAPITALIZATION THRESHOLD
Infrastructure	\$100,000
Land	\$25,000
Land Improvements	\$10,000
Site Improvements	\$10,000
Buildings	\$100,000
Building Improvements	\$25,000
Equipment	\$10,000
Software	\$25,000

DEPRECIATION

Depreciation is a method of allocating the cost of an asset over its estimated useful life. Depreciation is the process of allocating the cost of tangible property over a period of time, rather than deducting the cost as an expense in the year of acquisition. Generally, at the end of an asset’s life, the sum of the amounts charged for depreciation in each accounting period (accumulated depreciation) will equal the original cost less the salvage value. Capital assets will be depreciated over their estimated useful lives. The straight -line method of depreciation will be used. Land and land improvements should not be depreciated.

To calculate depreciation, the following factors must be known:

- The date the asset was placed in service
- The cost or acquisition value
- The salvage value
- The estimated useful life
- The depreciation method (straight line method)

The following table will apply for depreciation depending on the capital asset category:

CAPITAL ASSET CATEGORY	ESTIMATED USEFUL LIFE (IN YEARS)
Infrastructure	10 to 75 (varies)
Land	No Depreciation
Land Improvements	No Depreciation
Site Improvements	3-50
Buildings	10-50
Building Improvements	10-20
Equipment	3-10
Software	2-7

Infrastructure Useful Life

- Streets: 30-40 years with periodic maintenance.
- Bike trails: 30-40 years with periodic maintenance.
- Storm Sewers:
 - Open Channels or ditches: 20-25 years with periodic maintenance
 - Sewer Mains: 50-60 years
 - Detention Ponds: 20-25 years before dredging is necessary
 - Pump Stations: 15-55 years
- Water:
 - Wells: 20-25 years
 - Water Mains: 50-60 years
 - Water Towers: 60-75 years with periodic painting and cleaning
 - Water Plant: 25-50 years
- Sanitary Sewers
 - Sewer Mains: 50-60 years
 - Pump Stations: 15-55 years
 - Treatment Plant: 25-50 years

- Electrical Systems:
 - Transmission: 40-50 years
 - Distribution: 25-40 years
 - Substations: 40-50 years
 - Generation: 25-50 years
 - Street Lights: 25 -30 years
- Gas System: 25 -30 years
- Fiber: 10-15 years
- Airdrome network: 30-40 years with periodic maintenance

DISPOSAL OF FIXED ASSETS

The Village of Rantoul Municipal Code, Chapter 28, "Finance", describes the procedures for disposal of fixed assets. Any disposal of any fixed asset by any village department must be reported in detail to the accounting department immediately or as soon as reasonably possible. Information needed for a disposal includes the asset description, make, model, serial number, date of acquisition, cost, salvage value. An asset disposal form provided by the comptroller's office will be used to request/report disposal of any fixed asset.

FIXED ASSETS vs. INVENTORY CONTROL

Assets valued below the capitalization threshold, but above \$1,000 in value, will warrant control and shall be inventoried at the department level. An appropriate list of these assets will be maintained by each department and copies will be provided to the Comptroller's Office. Information maintained should include asset description, location, make, model serial number, and/or any other information deemed necessary for control. Such inventory items could include computers, printers, copiers, power tools, chain saws, small construction equipment, mowers, fire equipment, etc.

MANAGEMENT RESPONSIBILITY

The Comptroller's office shall be responsible for the accounting for fixed asset inventories, both initially and periodically in subsequent years. The Comptroller's office will ensure that the fixed asset report will be updated annually to reflect additions, retirements, and transfers to reflect the new annual fixed asset balance for financial reporting purposes and the annual depreciation calculations.

BOARD OF TRUSTEES APPROVAL

This policy will be effective upon review, approval and adoption by the Village of Rantoul Board of Trustees. It shall be reviewed and updated as needed.

CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan (CIP) is the foundation for the capital improvement budget of the Village. The CIP is developed within guidelines developed by the Village Board and balanced against projected funds. Each operating Department has attempted to establish priorities to accomplish needed maintenance, replacement and rehabilitation of equipment, vehicles, and infrastructure. In the past, departments have provided a 5-year planning document during the budget process with documentation submitted as justification. With the hiring of a new Village Administrator, an improved Capital Improvement Planning process will be created and undertaken in the next several years, in conjunction with the creation of a long-term financial plan for the Village. It is anticipated that the long-term financial plan will be developed and implemented within the next 3-5 years.

In the interim, departmental summaries of projected capital expenditures over the next 3 fiscal years are included, along with an exhibit which summarizes the major capital projects' impact on the operating budget. These documents are constructed from the department's previously submitted 5-year plans and demonstrate capital needs that are likely to arise within the new capital plan once completed.

The information immediately following is a summary of the revenue sources which pay for the FY 20-21 capital budget:

RESOURCE SUMMARY FY 20-21

GENERAL FUND

Total Budgeted Revenue – \$10,999,067

The major sources of operating revenue for the funding of O & M expenses and of **capital outlay** within the General Fund are as follows: Income Tax, Sales Tax (General and Local), Property Tax, Utility Tax, and Telecommunications Tax. The Revenue Analysis section explains the underlying assumptions for estimates used to project major General Fund revenues, as well as the major sources of other funds.

In FY 20-21, a \$20,000 capital expenditure is budgeted for Village Building Maintenance. In the Recreation department, \$25,000 is budgeted to improve the filter media at the Aquatic Center, \$750,000 is budgeted for possible improvements to the Forum Fitness Center (dependent on the approval of the Village's PARC Grant application), with \$95,000 set aside for the Village's portion of the PARC grant. \$360,000 is budgeted for grant funds to be received from the State of Illinois for the OSLAD grant to improve Rudzinski Park, with \$10,000 budgeted to fund the Village's portion of that grant. Additionally, \$60,000 has been budgeted towards the purchase of a Toro Groundsmaster 4000 lawnmower.

SPECIAL REVENUE FUNDS

Community Development Fund – Total Budgeted Revenue \$814,337

The Community Development Fund's Public Improvement division is expected to expend \$100,000 on various capital projects in FY 20-21.

CAPITAL PROJECTS

Corporate Restricted Reserve – Total Budgeted Revenue \$200

A replacement for the Senior Bus is expected to be purchased, costing \$75,000. Additionally, \$200,000 will be expended on the Forum Fitness Center roof repairs, \$30,000 on 2 used trucks in support of the Recreation Department, and \$27,000 for an F150 truck for the Community Development department.

PROPRIETARY FUNDS

Within the Proprietary Funds, money is available to fund long range capital requirements, as well as balances to protect bond projects. The **Gas Fund** has \$45,000 set aside towards the purchase of necessary machinery and equipment repairs across Village buildings.

The **Water Fund** has \$300,000 reserved for HVAC system replacement at the Water Plant, along with \$550,000 set aside for needed repairs to the West Plant's roof. \$500,000 has been budgeted to extend the water system at the Rantoul Sports Complex's Main Loop. Additionally, filter under drains are targeted for repair this year, with a cost of \$200,000 expected.

The **Wastewater Fund** has a total of \$115,000 total set aside towards the purchase of 3 vehicles: a ¾ ton truck for Systems (\$55,000), a ½ ton truck for the Wastewater Treatment Plant (\$35,000), and a Wastewater Treatment Plant utility vehicle (\$25,000). \$1,020,000 has been budgeted towards Force Main Improvements, \$350,000 towards roof replacements in the Wastewater Treatment Plant's traveling bridge building, \$200,000 towards Pump Station repairs, and \$50,000 for manhole replacements across the village. Money for these capital projects will come from the Water and Wastewater reserves.

In the **Electric Fund**, \$1,045,000 is budgeted for a number of improvements, including \$200,000 towards the construction of a new Industrial/Commercial substation, \$200,000 for Overhead/Underground improvements, \$150,000 towards the replacement of a Bucket/Service truck, \$125,000 for the Rantoul Sports Complex electric system establishment, \$125,000 in system improvements to meet the needs of Rantoul Foods, \$55,000 for Electric Plant roof repairs, and \$50,000 for a Catalyst Upgrade for the Cat Generator. Additional capital expenditures in the amount of \$140,000 are expected for the repair, testing, maintenance of various electrical components, including the AMI/AMR system, streetlights, and relays. Money for these projects will come from the Electric Reserve.

The **Chanute EDC Fund** has \$400,000 set aside for roof replacement at the Rantoul Business Center. Operating revenues will cover this expense.

In the **Airport Fund**, \$56,000 is budgeted in support of the creation of the Rantoul National Aviation Center's Fuel Farm. \$42,000 in engineering expenses are expected, while an additional \$14,000 has been set aside for the Village's portion of the \$280,000 project (5%). Operating revenues will allow for these expenses.

INTERNAL SERVICES FUNDS

In the **Public Works Admin Fund**, \$200,000 has been budgeted towards the purchase of a needed End Loader for the Streets department. Additionally, \$150,000 has been set aside to construct a new salt shed for Village use. Revenues within the fund will cover these expenses.

In the **IMS Fund**, \$10,000 is budgeted for Server/Operating System upgrades, with \$14,000 being set aside for Desktop computer replacements. Revenues within the fund will cover these expenses.

**CAPITAL COMPARISON
FY 20-21**

	Actual FY 18-19	Budget FY 19-20	Actual (Est) FY 19-20	Budget FY 20-21
General Fund				
Government Admin	0	20,000		20,000
Recreation	0	1,250,000	53,305	1,300,000
Police	102,488	21,296	4,132	0
Fire	0	0	0	0
Total	102,488	1,291,296	57,437	1,320,000
Special Revenue Funds				
Motor Fuel Tax	0	56,011	0	0
Local Motor Fuel Tax	243,203	44,847	775	0
TIF	901,581	277,159	17,283	0
Community Development	151,612	190,462	2,496	100,000
Total	1,296,396	568,479	20,554	100,000
Capital Projects Funds				
Corporate Restricted Res.	43,922	50,255	55,977	332,000
Total	43,922	50,255	55,977	332,000
Proprietary Funds				
Sports Complex	0	0	1,055,000	3,000
Gas	-700	135,000	1,210	45,000
Water	619,388	734,624	66,432	1,550,000
Wastewater	386,611	773,624	383,015	1,735,000
Electric	329,465	818,267	157,023	1,045,000
Storm Water Drainage	39,800	350,200	325,924	0
Airport	6,771	10,000	24,637	56,000
Chanute EDC	0	0	0	400,000
Total	1,382,035	2,821,715	958,241	4,831,000
Internal Services Funds				
Pubic Works Admin	100,186	17,395	0	350,000
Information Mgmt. Services	20,625	49,615	2,919	24,000
Central Maintenance	0	0	0	0
Total	120,811	67,010	2,919	374,000
GRAND TOTAL	2,945,652	4,798,755	1,095,128	6,957,000

CAPITAL COMPARISON

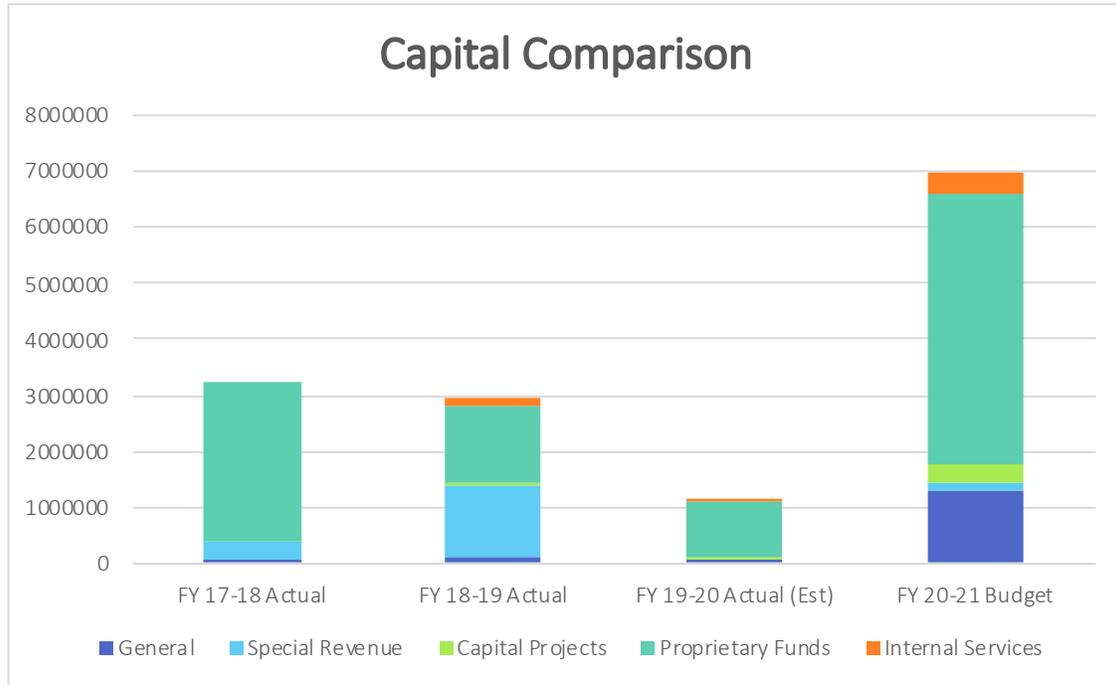
	General	Special Revenue	Capital Projects	Proprietary	Internal Services	TOTAL
FY 17-18 Actual	\$70,797	\$339,155	\$6,930	\$2,832,981	\$0	\$3,249,863
FY 18-19 Actual	\$102,488	\$1,296,396	\$43,922	\$1,382,035	\$120,811	\$2,945,652
FY 19-20 Actual (Est)	\$57,437	\$20,554	\$55,977	\$958,241	\$2,919	\$1,095,128
FY 20-21 Budget	\$1,320,000	\$100,000	\$332,000	\$4,831,000	\$374,000	\$6,957,000

In **FY 17-18**, the majority of the capital expenditures were made from Proprietary funds. In the Water Fund, \$1,528,183 was expended on a number of projects, including the AMI/AMR Project and the Campbell Water Tower Project. Capital expenditures in the amount of \$328,821 were made from the Electric Fund. Vehicles were the major capital expenditures from this fund, with the purchase of a stump cutter and three departmental vehicles. Wastewater Funds were used to fund \$235,623 in capital expenditures, with the Indian Hills Sanitary Project accounting for much of this expenditure. \$574,233 in Storm Water Drainage Fund monies were used to improve roadways and storm water drainage in the Broadmeadow Road area. The Northwest Outfall Project was also undertaken using this fund, bringing total FY 17-18 expenditures to \$740,354. Special Revenue Funds were also used to support a number of capital improvements, to the tune of \$339,155. These projects included the Downtown Bike Path Project, the Flessner Avenue Intersection Project, and the Sangamon Avenue Overlay Project.

In **FY 18-19**, a total of \$2,945,652 worth of capital improvements were undertaken Village-wide. Notable projects included the completion of necessary HVAC improvements for the Municipal Building, in the amount of \$43,922. This was funded through the Corporate Reserve. The Murray/Chandler Road improvement project was undertaken in order to enhance desirability and safety for those that travel along that road from the Local MFT Fund, along with other road improvements across the Village. In the TIF Fund, the Willow Pond Road Improvement project was undertaken, improving travel conditions along a major thoroughfare. Total capital expenditures in the TIF fund totaled \$1,296,396. In the Proprietary Funds, a total of \$1,382,035 worth of capital improvements were completed. Projects completed included the Maplewood/Galaxy Tank Project, the installation of a Sodium Hypochlorite System, the purchase of a new TV truck for Wastewater projects, the Airport Fence project, and the completion of the electric portion of the AMR/AMI Project. In the Internal Services Group, a total of \$120,811 was expended. \$20,625 was spent in the IMS Fund to undertake necessary Server and Operating System upgrades. In the PW Admin Fund, \$100,186 was spent on various road and sidewalk projects across the Village.

Capital Expenditure in the amount of \$1,095,128 was undertaken in **FY 19-20**. General Fund expenditures of \$57,437 were realized, with completed projects including the IT and Sergeant Office Conversion project in the Police Department in the amount of \$4,132 and \$16,786 in improvements made to the Aquatic Center. \$20,554 was spent in the Special Revenue Fund, with completion of the Willow Pond Project accounting for \$17,283 in expenditure. In the Capital Projects Funds, \$55,977 was spent, largely on Municipal Building Air Conditioning Replacements. \$958,241 in expense was recorded in the Proprietary Funds, with Major projects being undertaking in the Wastewater Fund (Wastewater Plant - Chemical

Mediation/Phosphorus removal, \$383,015) and the Electric Fund (Veterans Parkway Underground Cable Project, \$157,023). Finally, \$2,919 was expended in the Internal Services Funds, specifically in the Information Management Services Fund. Necessary Server/Operating System Improvements were made during this period.



The following exhibit, Description of Fixed Capital, provides details on all the original capital items for **FY 20-21**.

DESCRIPTION OF FIXED CAPITAL BUDGET FY 20-21

GENERAL FUND (001)

General Government	20,000	Building Maintenance
Recreation	25,000	Aquatic Center - Filter Media
	750,000	State Portion of Forum Fitness Center Project - PARC Grant
	95,000	Village Portion of Forum Fitness Center Project
	360,000	State Portion of Rudzinski Park Project - OSLAD Grant
	10,000	Village Portion of Rudzinski Park Project
	60,000	Toro Groundskeeper 4000

COMMUNITY DEVELOPMENT (277) **100,000** Public Improvements

CORPORATE RES. RESERVE (307)

	75,000	Purchase of Senior Recreation Bus
	27,000	Purchase of F150 - Community Development
	30,000	Purchase of 2 Used Trucks - Recreation Department
	200,000	Forum Fitness Center Roof Replacement

GAS FUND (527)

Reserves **45,000** Machinery and Equipment

WATER FUND (535)

Reserves

	550,000	West Plant Roof Repair
	200,000	Filter Under Drains
	500,000	Main Loop - Sports Complex Water
	300,000	Water Plant HVAC Upgrade

WASTEWATER FUND (536)

Reserves

	55,000	Purchase of 3/4 ton Truck - Systems
	35,000	Purchase of 1/2 ton Truck - Wastewater Plant
	25,000	Purchase of Utility Vehicle - Wastewater Plant
	350,000	Traveling Bridge Building Roof - Wastewater Plant
	1,020,000	Force Main Improvements
	200,000	Pump Station Repairs
	50,000	Manhole Replacements

ELECTRIC FUND (541)

Reserves

	200,000	New Industrial/Commercial Substation
	200,000	Overhead/Underground Improvements
	150,000	Replacement of Bucket and Service Truck
	20,000	AMR/AMI
	55,000	Electric Plant Roof Repairs
	30,000	Streetlights
	30,000	Breaker Maintenance
	50,000	Catalyst Upgrades - Cat Generator
	20,000	Arc Flash Rating
	40,000	Relay Testing
	125,000	Electric Improvements for Rantoul Foods

	125,000	Sports Complex Electric Distribution
AIRPORT (582)	14,000	Fuel Farm - Village Match (5% of \$280,000)
	42,000	Fuel Farm - Engineering Expenses
CHANUTE EDC (585)	400,000	Rantoul Business Center Roof
PUBLIC WORKS ADMIN (604)	150,000	Construction of Salt Shed
	200,000	Purchase of End Loader
IMS FUND (618)	14,000	Desktop Replacement - 85 @ \$550 each
	10,000	UPS Upgrades
GRAND TOTAL	\$6,957,000	

The Capital Justification pages provide a detailed description of these items.

CAPITAL PROJECTS SCHEDULE

FUND:
DEPARTMENT/DIVISION:

GENERAL FUND
GENERAL FUND

EXPENDITURES PER FISCAL YEAR

Equipment/Project/Activity	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Building Improvements	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Sub-Totals	\$20,000	20,000	20,000	20,000

Source of Funding:
General Fund Expenditure

CAPITAL PROJECTS SCHEDULE

FUND: GAS FUND
 DEPARTMENT/DIVISION: GAS FUND

EXPENDITURES PER FISCAL YEAR

Equipment/Project/Activity	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Machinery & Equipment Repairs	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00
Sub-Totals	\$45,000	\$45,000.00	\$45,000.00	\$45,000.00

Source of Funding:
Gas Fund Reserve

CAPITAL PROJECTS SCHEDULE

FUND: WASTEWATER FUND
DEPARTMENT/DIVISION: WASTEWATER

EXPENDITURES PER FISCAL YEAR

Equipment/Project/Activity	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Force Main Improvements	\$1,020,000.00			
Wastewater Treatment Plant - Traveling Bridge Building Roof	\$350,000.00			
Pump Station Repairs	\$200,000.00	200,000	200,000	200,000
Systems - 3/4 ton Truck	\$55,000.00			
Manhole Replacements	\$50,000.00			
Wastewater Plant - 1/2 ton Truck	\$35,000.00			
Wastewater Plant - Utility Vehicle	\$25,000.00			
Sub-Totals	\$1,735,000	\$200,000.00	\$200,000.00	\$200,000.00

Source of Funding:
Wastewater Fund Reserve

CAPITAL PROJECTS SCHEDULE

FUND: ELECTRIC FUND
DEPARTMENT/DIVISION: ELECTRIC

EXPENDITURES PER FISCAL YEAR

Equipment/Project/Activity	FY 20-21	FY 21-22	FY 22-23	FY 23-24
New Industrial/Commercial Substation	\$200,000.00			
Overhead/Underground Improvements	\$200,000.00			
Bucket and Service Truck Replacements	\$150,000.00			
Sports Complex - Electric Distribution	\$125,000.00			
Electric Improvements in Support of Rantoul Foods	\$125,000.00			
Electric Plant Roof Repairs	\$55,000.00			
Catalyst Upgrade - Cat Generator	\$50,000.00			
Relay Testing	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00
Street Lights	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
Breaker Maintenance	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
Arc Flash Rating	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
AMI/AMR	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Sub-Totals	\$1,045,000	\$140,000.00	\$140,000.00	\$140,000.00

Source of Funding:
Electric Fund Reserve

CAPITAL PROJECTS SCHEDULE

FUND:
DEPARTMENT/DIVISION:

CHANUTE EDC FUND
CHANUTE EDC

EXPENDITURES PER FISCAL YEAR

Equipment/Project/Activity	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Rantoul Business Center Roof Replacement	\$400,000.00			
Sub-Totals	\$400,000	\$0.00	\$0.00	\$0.00

Source of Funding:
Chanute EDC Revenues

Major Capital Projects (Over \$50,000) - Impact on Operating Budget

Project Name	Amount	Impact on Operations Cost	Impact on Operations
Force Main Improvements	\$1,020,000	Undetermined	Allows for improvements to be made along Illinois Drive, resulting in improved storm water drainage in that area.
State Reimbursable Portion of Forum Fitness Center PARC Grant Project	\$750,000	Undetermined	Village citizens use the Forum Fitness Center on a daily basis. This project will modernize the facility, revolutionizing the facility for both current users and citizens who may use the more updated facility. This portion will be reimbursed by the State of Illinois.
West Plant Roof Repair	\$550,000	Undetermined	Reduces roof maintenance costs by way of fewer necessary repairs.
Sports Complex Water - Main Loop	\$500,000	Undetermined	Establishes necessary water infrastructure for the newly constructed Rantoul Sports Complex.
Rantoul Business Center Roof Replacement	\$400,000	Undetermined	Reduces roof maintenance costs by way of fewer necessary repairs.
State Reimbursable Portion of Rudzinski Park OSLAD Grant Project	\$360,000	Undetermined	Village citizens use the amenities at Rudzinski Park daily and these improvements (including a new playground) will provide a safer, more enjoyable experience for visitors. This portion will be reimbursed by the State of Illinois.
WWTP Traveling Bridge Building Roof	\$350,000	Undetermined	Reduces roof maintenance costs by way of fewer necessary repairs.
HVAC Upgrade - Water Plant	\$300,000	Undetermined	Reduces maintenance costs for repair of HVAC system.
Filter Under Drains	\$200,000	Undetermined	Improves the Water Treatment System within the Village.
Pump Station Repairs	\$200,000	Undetermined	Improves the Wastewater Flow through pump stations and reduces overtime calls.
New Industrial/Commercial Substation	\$200,000	Undetermined	Adds additional electric capacity for new and existing industrial/commercial district customers.
Overhead/Underground Improvements	\$200,000	Undetermined	Improves electric system reliability, resulting in less frequent outages and overtime calls.
Purchase of Endloader	\$200,000	Undetermined	Allows street division employees to use safer and more efficient equipment while utilizing the endloader for necessary tasks.
Forum Roof Replacement	\$200,000	Undetermined	Reduces roof maintenance costs by way of fewer necessary repairs.
Electric - Bucket & Service Truck Replacement	\$150,000	Undetermined	Use of new trucks will allow for improved electric system reliability, resulting in less frequent outages and overtime calls.
Construction of Salt Shed	\$150,000	Undetermined	Allows for more secure and climate-controlled storage of salt, minimizing the need and expense of additional salt purchases throughout the winter season.
Electric Improvements - Rantoul Foods	\$125,000	Undetermined	Improves electric system reliability for a major industrial customer, resulting in less frequent outages for Village employees to address. Also minimizes overtime calls.
Electric for Sports Complex	\$125,000	Undetermined	Outfitting the Rantoul Sports Complex with electric service, allowing the complex to operate as needed.
Sidewalk/Sewer Line Repairs	\$100,000	Undetermined	Improves safety and useable life of sidewalks across the Village, as well as improved wastewater flows throughout.
Village Portion of Forum Fitness Center PARC Grant Project	\$95,000	Undetermined	Village citizens use the Forum Fitness Center on a daily basis. This project will modernize the facility, revolutionizing the facility for both current users and citizens who may use the more updated facility.
Purchase of Senior Bus	\$75,000	Undetermined	Allows senior citizens to be safely and efficiently transported throughout the Village.
Toro Groundskeeper 4000	\$60,000	Undetermined	Improves upon efficiency of and safety for staff who mow throughout the Village.
WWTP Systems - 3/4 ton Truck	\$55,000	Undetermined	Allows Wastewater employees to travel to necessary locations throughout the Village more reliably and efficiently. Vehicle repair costs are also minimized.
Electric Plant Roof Repairs	\$55,000	Undetermined	Reduces roof maintenance costs by way of fewer necessary repairs.
Manhole Replacements	\$50,000	Undetermined	Improves the Wastewater Flow through pump stations and reduces overtime calls.
Catalyst Upgrade - Cat Generator	\$50,000	Undetermined	Improves electric system reliability, resulting in less frequent outages and overtime calls.

RANTOUL PUBLIC LIBRARY

The Rantoul Public Library is a component unit of the Village. The members of the governing board are elected by the Village citizens. The Library is fiscally dependent on the Village because the Library's annual budget and tax levy must be approved by the President and Board of Trustees of the Village.

RANTOUL PUBLIC LIBRARY

FY 20-21

INCOME

Taxes

Property Taxes	475,000
Replacement Tax	15,000
Total Taxes	490,000

Grants

Other Agencies	3,000
Per Capita	15,000
Total Grants	18,000

Unrestricted Donations

General Donations	600
Misc. Income	0
Lost and Paid	850
Total Unrestricted Donations	1,450

Restricted Donations

Programming Donations	900
Collection Donations	300
Other Restricted Donations	1,200
Total Restricted Donations	2,400

Users Fees

Fines	2,400
Non-resident Cards	4,000
Computer	2,280
Copy Machine	1,800
Fax	2,400
Total User Fees	12,880

Investments

Interest Income	0
Total Investments	0

TOTAL INCOME	524,730
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EXPENSES

Payroll Expenses **270,000**

Benefits

Other	45,600
IMRF	0
FICA	0
Unemployment Insurance	0
Group Insurance	0
Total Benefits	45,600

Contractual Service

Building Maintenance	25,000
Computer Maintenance	1,200
Office Equipment Maintenance	1,320
Automation	16,800
Total Contractual Services	44,320

Insurance

Bond	500
Total Insurance	500

Utilities

Telephone	2,160
Gas	9,600
Electric	44,400
Water	2,160
Total Utilities	58,320

Other Services

Rental Equipment	1,320
Travel & Lodging	300
Postage	1,140
Programming	1,200
Printing & Publicity	500
Dues & Memberships	400
Paid To Other Libraries	420
Loan	18,000
Total Other Services	23,280

Supplies

Office Supplies	1,680
Library Supplies	3,000
Equipment Supplies	6,540
Custodian Supplies	2,580
Total Supplies	13,800

Library Materials

Adult Books	15,000
Juvenile Books	14,000
Periodicals	4,920
AV Materials	5,400
Databases	12,000
Total Library Materials	51,320

Processing Material/Fees **6,000****Miscellaneous Expense**

Misc. Purchases	0
Total Miscellaneous Expense	0

Capital Outlay

Automation Equipment	3,000
Other Equipment	498
Furnishings	540
Total Capital Outlay	4,038

TOTAL EXPENSES **517,178**

Surplus (Deficit) **7,552**

COMMUNITY PROFILE – VILLAGE OF RANTOUL, ILLINOIS

General Municipal Information

Local Government Type	Administrator/Trustees/Mayor
Emergency 911?	Yes
Fire Protection Class	Class 4 (within Village limits)
Full-Time Police Officers	38
Volunteer Firefighters	33

Population Information

	1980	1990	2000	2010
Village	20,161	17,212	12,918	12,947
County	168,392	173,025	179,669	201,081
Labor Force	Unknown	93,553	99,009	106,393

Climatological Information

Average Summer High	87°F
Average Winter High	34°F
Average Annual Precipitation	36.84 inches

Various Community Facilities

Hotels/Motels	3
Restaurants	25
Public Tennis Courts	8, including Pickleball Courts
Public Golf Courses	2
Public Parks	11

Municipal Services
Rescue Squad
Subdivision Ordinance
Municipal Zoning
County Zoning
Home Rule
Public Library
General Waste Disposal
Special Waste Disposal

General Information
Banks - Four
Credit Unions - Two
Enterprise Zone
Foreign Trade Zone
Tax Increment Financing Dist.
Major Interstate Access
Rantoul National Aviation Ctr.
In-town Rail, including Amtrak

COMMUNITY PROFILE – VILLAGE OF RANTOUL, ILLINOIS

Health and Education
Local Clinics – Carle & Christie
Local Dentists – Eight
Local EMT Service Available
Four Public Elementary Schools
One Public Junior High School
One Public High School
One Private School (K-8)



Visit the Village web site
www.myrantoul.com

BUDGET PROCESS AND CONTROL

FY 20-21

BUDGET PROCESS

PHASE ONE – PREPARATION

Department heads prepare budget requests based upon their experience, capital needs, and guidelines received from the Village Administrator, the Mayor, and the Board of Trustees. The budget requests are reviewed and adjusted to available revenue, policy priorities, and political necessities. Finally, a recommended budget is assembled. The following table summarizes the annual Budget process, with more detailed information following:

Mid-November	Mid-December	January	February	March	April	May 1, 2021
Department Heads are presented with Budget Instructions and Historical Information	Departments input information into HTE software, creating the first draft budget	Department Heads meet with Budget Team to review each line item and edit where needed in line with budget constraints.	Administrator performs final review and edits, as needed. This budget is then presented to the Mayor and Board.	Budget Hearing is held during monthly study session. Changes made are implemented into the budget.	Budget Hearing and Study Session are conducted, citizens may comment on budget, and the budget is approved.	The Fiscal Year begins and budget takes effect.

Mid-November

An instruction packet is distributed to department heads. This packet includes:

- Goals of the Village Board
- 6-month revenue/expenses by line item, with projections to year-end
- Current capital plans (for updating)
- The Revenue Manual, updated with the most recent annual data

By Mid-December

Department heads input their expense requests, by line, using the budget program of the general ledger system. They return the necessary documentation:

- Department mission statement and goals, reflecting the goals of the Board
- New capital plans
- Support data, as needed

January

The budget team, consisting of the Administrator, Comptroller, and other selected staff, meet with

the individual department heads to review each of their line item amounts in the department level budget. Departmental capital plans are reviewed in detail with special attention to the General Fund, due to the revenue constraints which have characterized that fund in recent years. The year-end estimates for revenue and expenses in the current fiscal year are examined to see what capital requests for the upcoming fiscal year can be moved forward into the current year without tipping the current year-end into a revenue/expense deficit. To the extent that some planned items can be expended early, pressure on the upcoming budget can be mitigated. Those that can be purchased early are presented to the Board by budget amendment. Of those capital requests that remain in the upcoming fiscal year, they are prioritized to ensure that critical items or projects are scheduled.

February

The administrator makes changes, as needed, and presents the revised budget to the Mayor and Board at the monthly study session.

March

Budget hearing and discussions with the Mayor and Board occur at the monthly study session. Any needed changes are made.

Mid-April

A budget hearing and study session is conducted in which citizens are given the opportunity to comment. The budget is approved at the regular Board meeting or at a special meeting, should one be required.

PHASE TWO - APPROVAL

The recommended budget becomes a binding document upon approval by the Board of Trustees. Hereafter, any change to the budget is to be made with a *Budget Amendment* or a *Budget Transfer* form and approved by the appropriate procedure.

PHASE THREE - IMPLEMENTATION AND MONITORING

The adopted budget goes into effect with the beginning of the fiscal year. Since a budget is a plan based on estimates of future revenue and future expenditures, close monitoring of both income and spending is required in order to be prepared to make adjustments should revenue fall short of what has been anticipated or should special circumstances cause spending to exceed expectations. Departments must manage their budgets carefully to ensure that funds last through the fiscal year. Some of the tools used in this phase include revenue and expense statements, encumbrance reports, revenue analysis reports, expenditure summaries, account code index, purchase orders and work orders.

In the event that the adopted budget needs to be revised or amended, the following procedures are to be followed:

Budget Transfer

A budget transfer is defined as a transfer of funds of \$10,000 or less within or between the basic

account categories of any one fund. The basic account categories are: personnel services, employee benefits, purchased professional services, purchased property services, other purchased services, supplies, property and equipment-not fixed, property and equipment-fixed, other expense, and transfers-out.

- Funds can only be revised within the line item accounts of the combined categories personnel services, and employee benefits categories.
- Funds can only be revised within the line items of property- fixed asset and equipment-fixed asset
- Funds can be revised within or between the line item accounts of the rest of the categories: i.e. purchased professional services, purchased property services, other purchased services, supplies, property and equipment-not fixed, other expenses, and transfers-out.

The administrator (budget officer) is authorized to make budget transfers.

Budget Amendment

A two-thirds vote of the President and Board of Trustees can amend the estimates of revenue and expenses of the budget by amounts over \$10,000, as long as revenue is available to pay for the authorized increase in expenses.

PHASE FOUR - AUDIT

On-going

The final stage of the budget process is to guarantee that the budget implementation phase is handled with honesty and in compliance with the legally adopted budget. Specific accounting procedures are followed and outside auditors are utilized in support of this task.

CONTROL

BUDGETARY SYSTEM

The Village of Rantoul's budgetary cycle is a twelve-month planning, reporting, and monitoring cycle. Planning for operating and capital budgets begin approximately eight months prior to fiscal year-end. Department superintendents and the Village Administrator meet to discuss and formulate each department's needs for the upcoming fiscal year. Public hearing is held on the tentative and proposed budgets to comply with the federal, state, and local requirements. The Village Board approves the final budget document prior to the new fiscal year which begins May 1st. Before the fiscal year-end, the Budget Ordinance for the upcoming fiscal year is adopted by the Village Board. The Budget Ordinance establishes the legal authority to spend such sums of money as are deemed necessary to defray all necessary expenses and liabilities of the Village for that fiscal year. Prior to the third Tuesday in December of the fiscal year, the Annual Tax Levy Ordinance is filed with the County Clerk, allowing for such taxes as are necessary to be extended for that revenue year. Monitoring continues throughout the budget cycle.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

In developing and evaluating the Village's accounting system, consideration is given to the adequacy of internal accounting controls. These controls are designed to assure reasonable, but not absolute, results regarding:

- The safeguarding of Village assets from loss or unauthorized disposition;
- The reliability of financial records for preparing financial statements and maintaining accountability of Village assets.

The concept of reasonable assurance recognizes that:

1. The cost of internal control should not exceed the benefit derived; and,
2. The evaluation of costs and benefits are made by management.

All internal control evaluations occur within the above framework. We believe the Village's internal accounting controls are an adequate safeguard of the Village assets and they provide reasonable assurance of proper recording of financial transactions.

Budgetary control is maintained by monthly reporting of the line item expenditures and revenues. Comparisons of actual expenditures and revenues to budgeted expenditures and revenues are routinely reviewed and presented. Period-to-date and fiscal year-to-date totals are reported in a timely manner to all responsible administration personnel and elected officials. If variances are encountered, administrative action is taken to maintain necessary controls and resolve any discrepancies.

RELATIONSHIP BETWEEN BUDGET AND FINANCIAL STATEMENT DATA

A comparison of any year's revenue and expense data will show differences between historical amounts displayed in the budget and those displayed in the Comprehensive Annual Financial Report (CAFR). Some of these differences may be very small. Some can be large. The differences between the two sets of numbers come from the different rules which determine in what accounting period revenue and expenses are to be recorded. At the beginning and at the end of any fiscal year, into what period and, thus, into what fiscal year the numbers go can be very significant for the results of that fiscal year. The following is a very brief touching on the highlights of these rather complicated and very technical rules.

In the accounting system of the **budget document**:

- In most funds, revenue is recorded in the accounting period when it is actually received. An important exception is in the Proprietary funds, in which revenue is recorded in the period in which it is measurable. For example, residential sales revenue is recorded in the Electric Fund when the bill is sent out to a residential customer. If it isn't paid, the billed amount is offset by a bad debt entry.
- Expenses are recorded when incurred.

In the **CAFR**, revenue and expenses are recorded in either of two ways, depending on the type of fund:

- modified accrual method (General Corporate Fund, Special Revenue funds, Debt Service fund, Capital Projects funds, Expendable Trust funds)
 - Revenue is recorded in the accounting period in which they are both measurable and available. For example, license and permits, charges for services, fines, and miscellaneous revenue are recorded when received in cash. Property tax and investment income is recorded when earned (that is, when it is measurable and available).
 - Expenditures are recorded in the accounting period in which the liability is incurred, except that expenditures for debt service, prepaid expenses, and other long-term obligations are recorded when paid.
- accrual method (Proprietary funds and Pension Trust Funds)
 - revenue is recorded in the period in which it was earned
 - expenses are recorded in the period when they are incurred

BUDGET ACCOUNTABILITIES

Mayor	Administrator	Department Heads	Board of Trustees	Comptroller & Staff
<ul style="list-style-type: none"> - Conduct public meetings - Provide direction and suggestions, as needed 	<ul style="list-style-type: none"> - Prepare/deliver budget message - Conduct budget study sessions - Make revisions and provide direction, as needed - Present proposed budget to Board 	<ul style="list-style-type: none"> - Prepare capital and operating budget requests - Review/modify/justify requested budgets, as directed - Develop department mission statement, goals, and other materials, as needed. 	<ul style="list-style-type: none"> - Update/refine Village goals - Determine budget targets - Review/modify to final approval level 	<ul style="list-style-type: none"> - Prepare/distribute budget preparation materials - Prepare/distribute Revenue & Expense estimates - Prepare printing of all budget levels for presentation to various approval bodies - Prepare and distribute final budget document

LONG-TERM DEBT

The Village of Rantoul is a home rule community and, as such, there is no legal limit on what it can borrow.

The Village practices the following budgetary policies with regard to debt:

- whenever possible, pay for current and future capital projects on a pay-as-you-go basis
- follow a policy of full disclosure on every financial report
- refrain from using long-term debt to pay for current operations
- bonded debt, when it is utilized, should be retired before the end of the useful life of the project for which the debt was incurred
- maintain good communications with bond rating agencies concerning the Village's financial condition

In April of 1999, Rantoul issued \$6,375,000 in long-term debt. The funds are being used to pay for an expansion and upgrade of the electric system and for new heating/air conditioning systems. The total payoff of these bonds is projected through 2019. This is the first debt that the Village has incurred in many years. It was necessitated by the size of these two projects.

Of the \$6,375,000 amount, \$2,660,000 has been designated for Electric Utility Improvements Only and \$3,715,000 has been designated for the Steam Plant Demolition and Heating Project.

In December 2000 Rantoul issued \$1,075,000 in long term debt for the acquisition and remodeling of a building to convert it to a new public library. Other funds for the new library will come from grants from the state of Illinois and internal funds. A property tax will be levied annually to cover the debt service for this issue. The new library opened in the spring of 2003.

In June 2001 Rantoul issued \$2,000,000 in long term debt. The funds from this issue are to pay for the building of a new family aquatic center. The total cost of this project is approximately \$3,400,000. The remaining balance of the project will be paid from internal funds and a grant from the state of Illinois. The debt service for this issue will be paid from TIF funds. The aquatic center opened in the summer of 2002.

On September 1, 2003, the Village refinanced this Series 2000 Library bond and this Series 2001 Aquatic Center bond, in order to take advantage of lower interest rates. The refinanced amount was \$3,065,000. The Village realized a net present value savings of \$237,712.88 as a result of this refinancing. (See attached Summary of Refunding Results.)

On March 1, 2005, the Village refinanced the Series 1999 GO bonds in order to take advantage of lower interest rates. The refinanced amount was \$5,280,000. The Village realized a net present value savings of \$288,529.27. (See attached Summary of Refunding Results.)

In December 2006 the Village issued \$9,800,000 in long term debt. This issue will be used to finance a variety of capital improvement projects in the Water Fund, the Wastewater Fund and the Storm Water Drainage Fund. These projects will include the rebuilding of the collapsed water plant and upgrade to the water treatment process and distribution system. Also included will be various improvements to the wastewater treatment plant and collection system and a major project to improve the storm water drainage system. These projects are part of an \$11.1 million infrastructure improvement program. The remaining \$1.3 million came from a second bond issue in January 2007. These bonds were completed in two separate issues in order to take advantage of lower interest rates that resulted from each issue being “bank qualified” because they were less than \$10 million. Debt service on these bonds will come from increased water and sewer rates and the storm water drainage tax.

On December 27, 2012, the Village refinanced the Series 2003 bonds in order to take advantage of lower interest rates. The refinanced amount was \$1,540,000. The Village realized a net present value savings of \$119,000.

On April 4, 2013, the Village refinanced the Series 2005 GO Bonds in order to take advantage of lower interest rates. The refinanced amount was \$2,275,000. This was the second refinancing of the 2005 Series; therefore, the bonds were issued as taxable since current law does not allow more than one tax exempt refinancing. Even as taxable bonds, the Village was able to realize a net present value savings of \$55,000.

On February 12, 2015 the Village refinanced the series 2006 GO Bonds in order to take advantage of lower interest rates. The refinanced amount was \$6,795,000. The Village realized a net present value savings \$417,000.

In April 2016 the Village Board approved a bond issue not to exceed \$7,500,000. The proceeds from the bond issue will be used for various projects including streets and building repairs and the purchase and installation of an automated meter reading system for the water department. These bonds were issued on June 7, 2016.

In 2019, the Village refinanced a portion of the 2013A bond. In addition, a taxable bond was issued in 2019, allowing chemical and phosphorus removal projects to be undertaken at the Wastewater Treatment Plant.

Payment schedules for the outstanding bond issues are also listed on the following pages.

Village of Rantoul, Champaign County, Illinois

\$3,000,000 Taxable General Obligation Refunding Bonds, Series 2019

Advance Refunding, Dated Date...10/31/19, Non-BQ

"AA" Insured, S&P "A+", Rates as of 10/10/19, Final

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
01/01/2020	50,000.00	1.900%	12,777.38	62,777.38
01/01/2021	40,000.00	1.950%	74,457.50	114,457.50
01/01/2022	40,000.00	1.950%	73,677.50	113,677.50
01/01/2023	40,000.00	2.000%	72,897.50	112,897.50
01/01/2024	40,000.00	2.050%	72,097.50	112,097.50
01/01/2025	40,000.00	2.100%	71,277.50	111,277.50
01/01/2026	320,000.00	2.200%	70,437.50	390,437.50
01/01/2027	325,000.00	2.250%	63,397.50	388,397.50
01/01/2028	330,000.00	2.400%	56,085.00	386,085.00
01/01/2029	340,000.00	2.500%	48,165.00	388,165.00
01/01/2030	350,000.00	2.650%	39,665.00	389,665.00
01/01/2031	355,000.00	2.700%	30,390.00	385,390.00
01/01/2032	365,000.00	2.800%	20,805.00	385,805.00
01/01/2033	365,000.00	2.900%	10,585.00	375,585.00
Total	\$3,000,000.00	-	\$716,714.88	\$3,716,714.88

Yield Statistics

Bond Year Dollars	\$27,533.33
Average Life	9.178 Years
Average Coupon	2.6030807%
Net Interest Cost (NIC)	2.7304924%
True Interest Cost (TIC)	2.7424872%
Bond Yield for Arbitrage Purposes	2.6761970%
All Inclusive Cost (AIC)	2.9613171%

IRS Form 8038

Net Interest Cost	2.6563895%
Weighted Average Maturity	9.166 Years

Village of Rantoul, Champaign County, Illinois

\$4,995,000 General Obligation Bonds, Series 2013A

Dated Date...9/10/13, S&P..."A+" Rated, Non-BQ

Current Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I
01/01/2020	210,000.00	5.000%	31,397.50	241,397.50
07/01/2020	-	-	26,147.50	26,147.50
01/01/2021	225,000.00	4.000%	26,147.50	251,147.50
07/01/2021	-	-	21,647.50	21,647.50
01/01/2022	235,000.00	4.000%	21,647.50	256,647.50
07/01/2022	-	-	16,947.50	16,947.50
01/01/2023	245,000.00	5.000%	16,947.50	261,947.50
07/01/2023	-	-	10,822.50	10,822.50
01/01/2024	250,000.00	4.100%	10,822.50	260,822.50
07/01/2024	-	-	5,697.50	5,697.50
01/01/2025	265,000.00	4.300%	5,697.50	270,697.50
Total	\$1,430,000.00	-	\$193,922.50	\$1,623,922.50

Yield Statistics

Base date for Avg. Life & Avg. Coupon Calculation	10/31/2019
Average Life	2.795 Years
Average Coupon	4.9665474%
Weighted Average Maturity (Par Basis)	2.795 Years
Weighted Average Maturity (Original Price Basis)	9.913 Years

Refunding Bond Information

Refunding Dated Date	10/31/2019
Refunding Delivery Date	10/31/2019

GLOSSARY

ACTIVITY INDICATORS - Statistics that represent quantitative data on key department activities.

ACCRUAL ACCOUNTING - Revenue is recorded in the period in which it was earned. Expenses are recorded in the period when they are incurred.

ACTUAL - The “actual” numbers are year-end totals for the fiscal year(s) preceding the current budget year.

APPROPRIATION - An authorization made by the Village Board of Trustees which permits the Village to incur debt or spend money.

ARC SDE - The amount of geographic data is growing exponentially and there is an increasing need to store and access it. The acronym “SDE” stands for spatial database engine and is an advanced data server which provides access to spatial (geographic) data, such as boundary lines, water/wastewater lines, etc. (see GIS)

ASSESSED VALUATION - The basis for determining the property tax amount. A monetary value is placed on land, buildings, equipment, and other personal property by the County appraiser. The tax rate (millage rate) is then applied to determine the amount of tax to be paid. Village property is assessed at 1/3 of appraised value.

AUDIT - A comprehensive investigation of the manner in which the government’s resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body’s appropriation. A performance audit consists of a review of how well the government met its stated goals.

BALANCED BUDGET – A budget whose total expenditures do not exceed total revenues and monies available in the fund balance.

BARGAINING UNIT EMPLOYEE - Any employee who is represented by a union.

BOND – A written promise to repay a specified sum of money, called principal, on a specific date. In addition, interest is to be paid at specified times and at a specified percentage of the unpaid balance of the original amount. Bonds are usually offered as a way to borrow money for the long term, for example ten or twenty years might be a typical repayment period. General Obligation Bonds are secured by the borrower’s promise to repay and to take any necessary steps to raise the money to fulfill that promise. This may result in an increase in property taxes or other taxes, if other revenue sources are inadequate. Revenue bonds are repaid from the earnings of the public enterprise or project receiving the loan proceeds.

BUDGET - A financial plan which matches expected revenue and expenses of a specific fund or department, for a specified period of time.

BUDGET AMENDMENT - After adoption, the budget may be changed by an amendment. Any change in the budget which would increase expenses by more than \$10,000 must be approved by the Board of Trustees.

BUDGET DOCUMENT - The instrument used by the budget-making authority to present a comprehensive financial plan to the Village Board.

BUDGET ORDINANCE - An ordinance appropriating funds for a specific year.

BUDGET MESSAGE - Sometimes referred to as the transmittal memo. It is included in the opening section of the budget and provides a general summary of important budget issues.

BUDGET TRANSFER - A change, within expense categories, of less than \$10,000. The Budget Officer is authorized to make budget transfers.

BUDGETARY CONTROL - The monitoring and control of expenses in order to keep them within the limits of available revenue.

CAPITAL ITEMS - Typically, an item whose purchase price is \$5,000 or more and whose expected life span is 5 years or more.

CAPITAL IMPROVEMENTS - One-time expenses including, but not limited to, the construction, alteration, replacement or repair of buildings, structures, streets, sewers, fixed equipment, etc.

CAPITAL IMPROVEMENT PLAN - The establishment of a program for the development of capital improvements within the Village. Such a plan includes a capital improvement budget for the current fiscal year, as well as the next four years.

COMMODITIES - Items which do not have permanent value. They are either consumed when used, or so changed after being used to be of only limited value. Examples: food, copy paper, etc.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) - An entitlement grant from the U.S. Department of Housing and Urban Development (HUD) to assist low and moderate income individuals in the Village.

CONTINGENCY FUNDS - Resources available to pay for emergencies or other unforeseen expenses.
CONTRIBUTED CAPITAL – Fixed assets that have been donated or contributed to the village by either private developers (in the case of land or infrastructure for a new subdivision) or by other companies, individuals, or governments.

DEBT SERVICE - Includes principal and interest payments and miscellaneous expenses related to

the expenses of bonds, notes, and other forms of loans.

DEPARTMENT - A major organizational unit of the Village having management responsibility for specific activities.

DEPRECIATION – The process of allocating the cost of tangible property over a period of time, rather than deducting the cost as an expense in the year of acquisition.

DIVISION - A distinct organizational sub-unit within a department, charged with carrying out a distinct group of activities assigned to that department.

E.D.A. - The Economic Development Administration is a federal agency dedicated to generating jobs, retaining existing jobs, and stimulating industrial and commercial growth in economically distressed areas of the United States.

E.M.S. - Emergency Medical Services

E.S.D.A. - The Emergency Services and Disaster Agency, created to assist in emergencies and disasters, in accordance with the Illinois Emergency Services and Disaster Act of 1975.

ESSENTIAL EMPLOYEE - Any full-time employee who must live close enough to the Village to respond at short notice to a crucial call to duty. A residency requirement to live within 4 miles of the Village limits applies to essential employees. All other employees must live within 20 miles of the Village limits.

ESTIMATES - Revenue and expense projections based on actual numbers from the past, which are then adjusted up or down by amounts which are reasonably expected in the future.

EXPENDITURES - Outflow of funds paid or to be paid.

Types of Expenditures -

- Mandatory - Those that are required by federal, state, or local law. Examples: Social Security contributions, pension/retirement, unemployment compensation contributions, bargaining unit agreement items, and general obligation of debt payments.
- Base - Those that are considered necessary and essential to continuing operations.
 - Examples: rent, utilities, fuel, vehicle maintenance, tools, office supplies, etc.
- Discretionary - Those that enhance the existing level of service. They are not essential to the success of the Village operations, but often make the operation function more effectively or more efficiently or may enhance the perspective of the service level being provided. Examples: a new copy machine.

FINANCIAL POLICIES - General, as well as specific guidelines which govern budget preparation and administration.

FISCAL YEAR - The twelve-month period used to record financial transactions. The fiscal year of the Village of Rantoul runs from May 1 to April 30.

FIXED ASSETS - Assets over \$5,000 of a long-term nature (over 5 years) which are intended to be held or used, such as land, buildings, machinery, furniture, and other equipment.

FTE (FULL EQUIVALENT) POSITIONS - One person's full work year totals 2080 hours. FTE is the number of positions which result by dividing the number of total hours worked by 2080, rather than being figured simply on the number of individuals on the payroll.

FUND - A fund is the basic accounting unit. It is a self-balancing accounting entity with revenues and expenditures which are segregated for the purpose of carrying out specific programs, in accordance with Village policies and applicable State and Federal law.

Types of funds -

- General Fund - The fund comprised of such general revenue sources as taxes, fines, licenses, fees, etc. One General Fund exists per government.
- Special Revenue funds - Funds that contain resources that are legally restricted and used for special purposes. Example: Motor Fuel Tax Fund.
- Capital Projects funds - Funds for the acquisition or construction of major capital projects.

Proprietary funds represent a separate fund group. These funds account for operations similar to those found in a business. Important funds within this group include Enterprise funds and Internal Service funds.

- Enterprise funds - Contain the records of self-supporting operations. Examples: the Electric Fund and the Water Fund, in which customer rates pay for the expenses of the fund.
- Internal Services funds - Account for the financing of goods and services provided by one department or agency to other departments or governmental agencies on a cost-reimbursement basis. Example: Central Maintenance Fund and the Information Management Services Fund.

Fiduciary funds represent another separate fund group. These funds account for assets held by a governmental unit in a trusted capacity for individuals, private organizations, or other governmental agencies or funds. An important fund within this group is the Police Pension Trust Fund.

- Police Pension Trust Fund – Accounts for property taxes levied, benefits paid, and expenses incurred to provide retirement and disability benefits to the Village's eligible police officers.

FUND BALANCE- The excess of current assets over the fund's current liabilities.

GIS - An acronym for Geographic Information System. It is a computer system capable of assembling, storing, manipulating, and displaying data according to its geographic location. The way maps and other data have been stored or filed as layers of information in a GIS system makes it possible to perform complex analyses. Some of its typical uses are: mapping, transportation planning, redistricting, land planning and development, and utility management and operations.

GFOA - Government Finance Officers Association. A professional association for comptrollers, administrators, managers, and others involved with the financial matters of government institutions.

GOAL - A desired end which depends on planned activity.

HOME-RULE MUNICIPALITY - Before the new 1970 Illinois Constitution was enacted, cities and villages could do practically nothing without having been granted the specific power by the state legislature. "Home rule" is the name given to the granting of considerable power to local governments to act without the permission of the legislature. For example, this power includes the power to regulate for the protection of the public health, safety, morals, and welfare; to license, to tax, and to incur debt. Rantoul is a home-rule municipality.

IMRF - Illinois Municipal Retirement Fund. A retirement program established for municipal employees.

INITIATIVES - Any new program or service to be undertaken by a department or fund, or any project or activity which may be unusual or otherwise significant.

INTER-FUND TRANSFER - Transfers of money from one fund to another to reimburse or pay for specific services, or to more generally support the activities of the fund receiving the new money.

INTERGOVERNMENTAL REVENUE - Revenue received from another government for general or specific purposes. For example, grant money is available to municipalities from the Federal government, or the state of Illinois gives back to municipalities a portion of the income tax revenue collected.

LEADS - An acronym for "law enforcement automated data system" designed to provide local agencies with current information on parolees.

LEVY - To impose or collect taxes, special assessments, or service charges.

LINE ITEM BUDGET - A budget that lists detailed expenditures, such as health insurance costs, office supply costs, utility costs, etc. The advantage of this type of budget is that it provides control and economy. Rantoul has a line item budget.

Another type of budget is a program budget in which money is allocated for activities, rather than for detailed expense categories. For example, the broad categories of a program budget might include "public safety" and "leisure services." Its advantage is that it allows for improved decision-making regarding specific goals.

A performance budget allocates money based on measures and statistics. For example, a performance budget for the Street Department might allocate money based on the cost of filling a projected number of potholes or picking up an expected number of refuse bags. The advantage of this type of budgeting is it improves internal management while controlling costs.

LONG-TERM DEBT - Debt with a maturity of more than one year.

MISSION - A broad statement of the overall goal or purpose of a reporting unit (i.e. municipality, fund, or department.)

MODIFIED ACCRUAL ACCOUNTING - Revenue is recorded in the accounting period in which they are both measurable and available. For example, license and permits, charges for services, fines, and miscellaneous revenue are recorded when received in cash. Property tax and investment income is recorded when earned (that is, when it is measurable and available). Expenditures are recorded in the accounting period in which the liability is incurred, except that expenditures for debt service, prepaid expenses, and other long term obligations are recorded when paid.

OBJECTIVE - A statement describing the current services and functions which an organizational unit performs on an ongoing effort in order to reach a goal. They can be either major, long-range objectives, or short-term in nature. Objectives relate to goals and the mission statement, as follows: Mission Statement → Long range goals → Major objective(s) → Short-term objective(s) → Detailed Action Plan

OFFICER - Any employee appointed by the Village President, by and with the advice and consent of the Board of Trustees.

OPERATIONS AND MAINTENANCE BUDGET - The budget for funds that include recurring revenue sources used to finance the on-going costs of day-to-day activities. This is in contrast to the Capital Budget, which typically represents major, one-time expenses.

PERSONNEL SERVICES - Salaries, wages, and related fringe benefits paid to Village employees.

PROPERTY TAX - Ad valorem (according to value) tax paid on the fair market value of real property (land and buildings) and personal property.

PROPERTY TAX LEVY - A tax based on the assessed value of a property. Tax liability falls on the owner or record, as of the appraisal date.

PROVISIONAL EMPLOYEE - Any full-time employee or part-time employee who holds a position which is created on an interim basis for a specific purpose and which will terminate at a specified period of time.

REAL PROPERTY- Land and the buildings and other structures attached to it that are taxable under State law.

REVENUE - Money which the Village receives as income. It includes such items as tax payments, fees for services, fines, receipts from other governments, and interest income.

RESERVES - An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general use.

SCADA - "Supervisory Control and Data Acquisition" is a category of software application program for process control, the gathering of data in real time from remote locations in order to control equipment and conditions. SCADA is used in power plants as well as in oil and gas refining, telecommunications, transportation, and water and waste control. SCADA systems include hardware and software components. The hardware gathers and feeds data into a computer that

has SCADA software installed. The computer then processes this data and presents it in a timely manner. SCADA also records and logs all events into a file stored on a hard disk or sends them to a printer. SCADA warns when conditions become hazardous by sounding alarms.

TAX INCREMENT FINANCING (TIF) - A tax incentive plan designed to attract private business investment. It is a financing tool to renovate qualified areas while at the same time improving the tax base of those areas. Under TIF legislation, the State of Illinois Department of Revenue is authorized to pay to the municipality (within specified limits) the increase in state and local taxes that result from the redevelopment of the specified TIF area. Here is an example of how it works: a Village has a dilapidated downtown area which is currently bringing in only \$50,000 in property taxes. The Village wants to rehabilitate the area in order to attract private business and new investment, so it issues a \$1,000,000 bond to raise the money for the rehab. After the rehab work is done (new curbs, street lights, old buildings razed, etc.) new businesses open and the tax revenue triples to \$150,000. The Village keeps the \$100,000 difference between the old annual levy and uses it to retire the \$1,000,000 debt, or for any other approved purpose within the TIF district.

TIF DISTRICT - A redevelopment area in which tax increment financing is used. The Village has three TIF districts.

TIP - Transportation Improvement Plan

UNIFORMED EMPLOYEE - Any full-time employee who holds a position required to wear a uniform of apparel while on duty and is further classified by one of the following position groups:

- Class I Uniformed Employee - The department head of the Police Department, any Police employee position, and any Dispatcher position within the Police Department.
- Class II Uniformed Employee - Any other employee position not otherwise specified in Class I.

WIFI - Wi-Fi stands for “wireless fidelity” and it enables wireless internet access.