



BIG PLAY SPORTS

FALL TURF CHAMPIONSHIPS

10/15/21 - 10/17/21

BRAND NEW STATE OF THE ART
RANTOUL FAMILY SPORTS COMPLEX

RANTOUL
Family Sports Complex



Village of Rantoul
Operating & Capital Budget
Fiscal Year 2022



VILLAGE OF RANTOUL

VILLAGE BOARD AND APPOINTED PERSONNEL FY 2021 – 2022

MAYOR

Charles Smith

TRUSTEES

Regina Crider	Donald Robertson
Sam Hall	Irene Weathersby
Sherry Johnson	Mark Wilkerson

SUPERINTENDENTS AND STAFF APPOINTMENTS

Village Administrator	Scott Eisenhauer
Comptroller	Jolene Gensler, CPA
ESDA Director	Justin Bouse
Fire Chief	Ken Waters
Police Chief	Tony Brown
Interim Public Works Director	Jake McCoy
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, 2020

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, 2020**. 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 20-21, and new Village goals for FY 21-22. These are followed by revenue and expense comparisons of all funds for FY 21-22 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 21-22 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 20-21 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 21-22 and two prior years. This section concludes with Goals and Position counts by department, as well as 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 21-22 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



The Honorable Mayor and Village Trustees
Municipal Building
Rantoul, Illinois

Dear Mayor Smith and Village Trustees:

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

Developed pursuant to the provisions of Illinois Compiled Statutes (50 ILCS 330) and relevant Village financial policies, we are pleased to present the Village of Rantoul fiscal year 2022 governmental budget for your consideration and approval. Including interdepartmental transfers, the consolidated budget reflects \$51,017,316 in total revenue and \$54,757,857 in total expenditures. The general fund is estimated to have a total operating surplus of \$18,182, and the funds that reflect deficits will be funded by \$4,745,635 of revenue that has been earned and reserved in previous years.

Budget Organization

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

The Village has several fund types:

- | | |
|-------------------------|------------------------|
| General Fund | Proprietary Funds |
| Capital Project Funds | Special Revenue Funds |
| Internal Services Funds | Trust and Agency Funds |

All active funds contain at least one department with a group of budgeted expenditures that provide for the accomplishment of a specific program or purpose. Each active department includes an overview, a line-by-line budget, and budget highlights. The highlights note trends and underlying factors that impact the budget.

Strategic Planning

The Village Board engaged in strategic planning sessions in November 2020, including the creation of a long-term financial plan that includes forecasting for capital expenditures. Those plans are outlined by department in Capital Plan section of this booklet, and a comprehensive government-wide list of current year goals are shown on page 12.

Economic Environment

Managing the effects of the COVID-19 pandemic has been a true test of leadership at all levels. Since the onset of the pandemic, our thoughts and efforts have been focused on finding the right balance to mitigate risks to our employees and customers, without sacrificing our high quality of service, and managing the financial impacts of these extraordinary times.

Last fiscal year there was concern that revenue might be affected by a proposed “Graduated Income Tax” referendum and the proposed reduction of 10% in the State of Illinois Local Government Distributive Funds (LGDF). LGDF is a designated portion of state income tax revenues that are distributed to cities and counties on a per capita basis. During FY21, the income tax referendum was voted down, the FY21 LGDF revenue allocation rate was not changed, and, to our delight, legislation was recently passed leaving the FY22 allocation rates the same. With that being said, however, surprisingly, FY22 LGDF revenue is anticipated to increase due to the closing of taxpayer loop holes that should result in higher state income tax revenue.

Like many industries across the nation, the Village anticipates having difficulty filling seasonal positions which could possibly lead to cutting recreational programs or reducing recreational facility hours at the Forum Fitness Center and the Hap Parker Aquatic Center.

The pandemic has also caused the Village to experience a high level of past due residential utility service payments. Past due collections were further impacted by a 1-year COVID relief moratorium instituted by the State Comptroller upon the State’s IDROP collection system. The IDROP system reduces state tax refunds by past due utility balances owed to municipalities. On a positive note, however, LIHEAP and COVID relief grants allowed us to recover approximately \$975,000 in past due utility payments.

The Village also received \$533,855 from a COVID relief public safety grant that was used to fund police department payroll. In late FY21, we were awarded \$8.6 million in American Recovery Plan funds that will be received in two equal installments in FY22 and FY23. The first installment should be paid to the Village on or about May 11, 2021; however, those funds have not been included in the FY22 budget, as guidance has not been issued detailing how the funds can be used.

Despite the unprecedented effects of the pandemic, in FY21 the Village has realized a 5% increase in State sales tax revenue, a 7% increase in Home Rule tax revenue, and an overall increase of 2% in all revenue. Aside from tax revenue, the Village also expects to see significant

growth in the local economy in FY22 and beyond. Job market recovery efforts have been aided by the opening of the Rantoul Family Sports Complex in April 2021. As anticipated, our 70-acre multi-sport facility is estimated to bring in approximately 100,000 people in to Rantoul from Spring through Fall. It has been instrumental in bringing development to the area, and we have turned our surplus of land, previously owned by the Air Force, into amazing opportunities for Rantoul and its residents. Below are some highlights of the exciting development activity we are experiencing:

- ✓ A new satellite medical facility is planning to open in June 2021.
- ✓ A 36-hole miniature golf course is currently being constructed adjacent to the Sports Complex, and it includes a bar and grill, along with other amenities.
- ✓ Land has been razed and construction will start soon on a strip mall on Route 136, plus construction of an additional building that will house a nationally known coffee franchise.
- ✓ A manufacturer new to the area has purchased Hangar 2 and is actively renovating the space.
- ✓ We are working with a national hotel chain that will be constructing a hotel and conference center adjacent to the Sports Complex.
- ✓ We are currently working with a local investment group who plans to occupy one of our airport Hangars to create an indoor BMX dirt bike track. It is expected to open in the Fall of 2022.
- ✓ The University of Illinois and its partners will be investing \$69 million to construct the 430+ acre Illinois Autonomous and Connected Track (I-ACT). I-ACT is anticipated to generate \$3.53 billion in total impact on the State's economy, \$483 million in total local, state and federal tax revenue, and more than 23,000 full time equivalent jobs by 2050. 6,000 of those jobs are anticipated to be located at the Rantoul location. It is also believed that Rantoul will become the nation's first "smart city" due to the advanced levels of technology that will be brought in and tested throughout the Village.

Low mortgage interest rates and the affordability of Rantoul's housing market have led to increased property sales in the Village. Homes are selling faster than they are coming to market. Property values in Rantoul and the immediate surrounding area are up by 15%, the fastest property appreciation rate in Champaign County. We expect these positive trends will continue as all of these exciting economic developments come to fruition.

While the pandemic was a significant challenge in FY21 on many levels, the economy is starting to recover, and the Village remains positioned to continue rebounding from its effects. In FY21, the unemployment rate for this area was 6.5% versus 10.9% at this same time last year (Source: U.S. Department of Labor, https://www.bls.gov/eag/eag.il_champaign_msa.htm). A recent performance assessment of the Village by Standard & Poor further corroborates our confidence as they assessed Rantoul as having "adequate accounts for the ongoing risk posed by the pandemic and its effect on revenue performance... going into the 2022 budget cycle".

Revenues and Expenditures

For FY22, we have projected \$51,017,316 in revenue and \$54,757,857 in expenditures, reflecting overall decreases of \$174,624 (-.34%) and \$1,510,607 (-2.68%), respectively, when compared to the FY21 budget.

As compared to FY21, FY22 total budgeted expenditures decreased primarily due to reduced expenses totaling \$828,703 in the Debt Service Fund and \$619,571 in the Chanute EDC Fund. Including the earned revenue that was reserved in previous years, this fiscal year budget is a balanced budget per Village of Rantoul's financial policies.

In the General Fund, we anticipate \$11,069,283 in revenue exceeding expenditures of \$11,051,101 for a total surplus of \$18,182. Taxes provide over 50% of revenues and are the Village's largest source of income. The tax budget category includes \$2.9 million in sales tax, \$1.4 million in income tax, and \$722,507 in utility tax. (Actual FY21 sales tax came in approximately 6.3% higher than budgeted.) Intergovernmental revenues represent about 22%, and transfers in from other funds represent approximately 12% of the General Fund budget. Licenses, permits and recreational user fees contribute close to another 7% of the budget.

FY22 General Fund budgeted expenditures are estimated to decrease by \$305,755 or 2.69% year-over-year primarily due to reduced spending in the areas of salaries and benefits, purchased services, and capital expenditures in the Administration, Recreation, and Police departments.

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 FY22 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 FY22 budget process.

Employee health care costs. Health insurance is the single largest expenditure that the Village makes for its employees after wages. The Village has experienced improvement in its claims data for a third year in a row resulting in a zero percent (0%) increase over last year's premiums. While these past few years have resulted in positive outcomes, health care costs always remain a concern.

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 FY22, we reduced general increases to 2.5% for non-bargaining employees while employees in collective bargaining units received their contracted increases in the neighborhood of 2-3% in most cases. Should revenue performance continue to lag, there may be the need to renegotiate these contracts in future years.

Pensions. Subject to eligibility requirements, the Village provides pension benefits to all employees. Police officers are covered under a single employer, defined benefit public safety plan, as required by state statute, and all other eligible employees are offered pensions through the Illinois Municipal Retirement Fund (IMRF). IMRF is the second largest and best funded public pension system in the state of Illinois.

Thanks to the bull market conditions over the last year, the market value of pension assets has increased \$7.34 million bringing our percent of police pension funding up to 103.69% as compared to 87.02% at the same time last year. The IMRF plan experienced similar market value gains which helped bring the plan fiduciary net position up to 102.67% of total pension liability versus 95.12% at the same time last year.

Despite the nice market gains, we realized this year the cost of these pension plans will likely continue to grow at a rate faster than contributions leaving the plans underfunded in the long term. Although this naturally causes future concern, having less than 100% of pension liabilities funded is very common for most entities that provide this type of defined benefit plan.

Capital needs. The Village is diligent in maintaining all vehicles and equipment to better than required standards in effort to extend their useful lives beyond industry expectations. With that being said, the Village's vehicle fleet has aged significantly, with the current average age of approximately 15.3 years for each vehicle. The typical average vehicle age among U.S. municipalities is approximately 7.3 years. With approximately 115 rolling stock vehicles in the fleet, the total cost of replacement will cumulatively cost millions of dollars as we replace them in the future.

Infrastructure to which the Village is highly dependent upon to provide the quality of services expected from its residents are kept in good working order as well; 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. This has been brought to the forefront by the significant sludge disposal costs we incurred in FY21 and will continue to incur in FY22.

The Village owns many more buildings and properties than is typical for a town populated by 12,744 due to the significant portfolio of land transferred to us from the former Chanute Air

Force Base. We have lists of deferred maintenance on many of these properties, so options must be considered which will reduce the demand for capital and reduce expenditures on maintenance in order to achieve an optimal balance between the expected depreciation and anticipated maintenance of these properties.

Lastly, the Village's primary information system, the mainframe-based enterprise resource planning (ERP) software from Superior, has become antiquated and will require replacement or significant upgrades in the very near future. If replacement is needed, it will require a major financial investment and will consume significant human capital for migration, parallel testing and implementation of a new system.

Acknowledgements

The Village enjoyed another 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 were very conscientious in identifying ways to generate revenue, minimize costs, and we were able to decrease the dependency on internal transfers thanks in large part to their work. The spirit of cooperation and teamwork to create the budget has proven very beneficial this year, and will be critically-valuable in years to come.

On behalf of our staff, we are pleased to present you the fiscal year 2022 budget for the Village of Rantoul, Illinois.

Respectfully submitted,

Scott Eisenhauer
Village Administrator

Jolene Gensler, CPA
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 Goal Status

FY 2020-2021

Completed Projects

- Continued to promote Fitness on Demand and increased usage
- Continued to offer adult programs which do not involve athletics (paint parties, etc.)
- Worked with Rantoul Community Schools and Rantoul Township High School in establishing a Threat Assessment Team, especially for COVID-19 response
- Construction of Salt Shed
- 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
- Installed a new playground at Rudzinski Park
- Install utilities along Murray Road to support the Sports Complex
- Work with staff to finalize and implement Phase One of the wage study project and recommendations
- 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
- Work with Community Development/Grant Administration to begin updating the 5-Year consolidated community funding plan (years 18-22)

Projects in Process

- Start cross-training staff to ensure smooth transitions when employees retire or leave
- 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
- Commence pavement rehabilitation at the fueling facility 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
- 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)
- Finalize conversion to liquid sodium hypochlorite system
- Complete the transfer of Chanute properties (12 parcels in the Southeast corner of the Base) from the Air Force to the Village and then to the University of Illinois
- 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

- 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 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
- Offer a new adult sports league such as kickball or wiffle ball
- Begin hosting quarterly meetings with Village employees

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 new dock at Heritage Lake
- Work with staff to create a program reutilizing property in the airport to another or concurrent use
- Work with the Mayor and staff to combine Plan Commission and Zoning Board of Appeals into one streamlined board
- If the Park District remains in place, work cooperatively to find solutions to their park funding issues
- Begin implementation of program/policy-based budget

VILLAGE OF RANTOUL GOALS

Fiscal Year 2022

May 1, 2021 - April 30, 2022

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 can be used in part for this goal.

Position Rantoul as a Sports Hub for the Region

Measurement: Construction of Indoor Motocross Facility should be completed by July 2022 with first use of the facilities already scheduled for first weekend in October 2022.

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 participants 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, as well as other locations across the community.

Funding Allocation: Fund 510 was established to track revenues and expenses associated with the construction of, and operation of, the Rantoul Family Sports Complex, while the Indoor Motocross facility will bring additional tourism dollars with increased hotel tax and sales tax, which support the General Fund.

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

Hire Social Worker for Police Department

Measurement: Receive Board of Trustee approval, initiate posting and interview process, hire full-time Social Worker within the Police Department.

Significance:

- Allows department to be pro-active in dealing with law enforcement calls for service involving mental health conditions, or social concerns which social workers are better equipped to handle.
- Allows Police Officers to handle the calls for service they are trained to manage while seeking the assistance of the social worker for calls beyond their training.
- Provides a bridge to community services residents may need.

Funding Allocation: No specific funding set aside in budget: however, money could be transferred to Police Department budget for this position.

Objectives and Actions

- Promote Rantoul assets for collaboration with the University of Illinois.
- Implementation of residential property tax rebate program to encourage housing starts.
- 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 Capital Plan for the Village incorporating vehicles, facilities, and technology needs.
- Analyze each department's expenditures for cost saving measures, and evaluate revenue opportunities to support implementation of new programs, infrastructure, and personnel.

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 (i.e., 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.

BUDGET SUMMARY

Fund	FY20-21 Actual (Est)			FY21-22 Budget			Rev./Exp. Difference	% Change	Rev./Exp. Difference
	Revenue	Expense	Rev./Exp. Difference	Revenue	Expense	% Change			
<u>GENERAL FUND (001)</u>	11,958,715	11,725,127	233,588	11,069,283	11,051,101	-7.4%	-5.7%	18,182	
	11,958,715	11,725,127	233,588	11,069,283	11,051,101	3.4%	-5.7%	18,182	
<u>SPECIAL REVENUE FUNDS</u>									
Motor Fuel Tax (205)	885,863	505,487	380,376	897,811	1,356,493	1.3%	168.4%	(458,682)	
Local/Motor Fuel Tax (206)	540,763	368,589	172,174	320,000	486,652	-40.8%	32.0%	(166,652)	
Economic Dev. (208)	253,366	178,677	74,689	200,030	195,000	-21.1%	9.1%	5,030	
Micro Loan (210)	6,819	0	6,819	9,200	20,300	34.9%	N/A	(11,100)	
TIF I (212)	48	0	48	0	0	-100.0%	N/A	0	
TIF II (214)	524,246	30,427	493,819	600,000	390,000	14.5%	1181.8%	210,000	
TIF III (216)	1,164,885	51,832	1,113,053	1,490,500	1,232,467	28.0%	2277.8%	258,033	
TIF IV (218)	4,264	15,975	(11,711)	4,000	16,000	-6.2%	0.2%	(12,000)	
Special Police (221)	8,725	0	8,725	22,050	0	152.7%	N/A	22,050	
EDA/RLF (254)	40,302	0	40,302	35,200	1,000	-12.7%	N/A	34,200	
Rental Rehab (266)	50	56,991	(56,941)	50	35,604	0.0%	-37.5%	(35,554)	
Community Dev (277)	640,277	628,342	11,935	768,533	769,001	0.0%	22.4%	(468)	
	4,069,608	1,836,320	2,233,288	4,347,374	4,502,517	6.8%	145.2%	(155,143)	
<u>CAPITAL PROJECTS FUNDS</u>									
Corporate Restr. Res (307)	126	654,226	(654,100)	200	479,500	58.7%	-26.7%	(479,300)	
Debt Service (401)	54,905	56,210	(1,305)	50,000	0	-8.9%	-100.0%	50,000	
	55,031	710,436	(655,405)	50,200	479,500	-8.8%	-32.5%	(429,300)	

PROPRIETARY FUNDS									
Special Events (505)	0	0	0	0	57,000	0.0%	57,000	N/A	0
Sports Complex (510)	349,691	19,981,559	(19,631,868)	1,078,750	964,864	0.0%	964,864	-95.2%	113,886
Landfill (515)	0	127	(127)	0	135	0.0%	135	6.3%	(135)
Garbage Contract Fund (520)	628,372	606,807	21,565	640,950	632,247	2.0%	632,247	4.2%	8,703
Gas (527)	1,277,032	1,179,070	97,962	1,277,003	1,264,095	0.0%	1,264,095	7.2%	12,908
Water (535)	2,870,913	2,317,747	553,166	3,128,210	3,385,051	9.0%	3,385,051	46.0%	(256,841)
Wastewater (536)	3,455,356	3,028,473	426,883	3,507,226	5,490,282	1.5%	5,490,282	81.3%	(1,983,056)
Electric (541)	18,867,488	17,254,291	1,613,197	18,493,341	19,824,178	-2.0%	19,824,178	14.9%	(1,330,837)
Storm Water Drainage (551)	809,532	610,192	199,340	857,727	747,310	6.0%	747,310	22.5%	110,417
Airport (582)	886,150	884,056	2,094	835,785	834,612	-5.7%	834,612	-5.6%	1,173
Chanute EDC (585)	577,397	870,819	(293,422)	513,787	473,183	-11.0%	473,183	-45.7%	40,604
	29,721,931	46,733,141	(17,011,210)	30,389,779	33,672,957	2.2%	33,672,957	-27.9%	(3,283,178)
INTERNAL SRVC. FUNDS									
PW Admin (604)	3,663,483	3,701,538	(38,055)	4,069,906	3,967,018	11.1%	3,967,018	7.2%	102,888
IMS (618)	431,906	429,666	2,240	418,785	422,729	-3.0%	422,729	-1.6%	(3,944)
Central Maintenance (619)	651,408	617,686	33,722	649,969	657,035	-0.2%	657,035	6.4%	(7,066)
	4,746,797	4,748,890	(2,093)	5,138,660	5,046,782	8.3%	5,046,782	6.3%	91,878
TRUST & AGENCY FUNDS									
Firefighters' (721)	26,197	6,298	19,899	22,020	5,000	-15.9%	5,000	0.0%	17,020
Police Pension (722)	0	0	0	0	0	N/A	0	N/A	0
	26,197	6,298	19,899	22,020	5,000	-15.9%	5,000	-20.6%	17,020
Village Total	50,578,279	65,760,212	(15,181,933)	51,017,316	54,757,857	0.9%	54,757,857	-16.7%	(3,740,541)

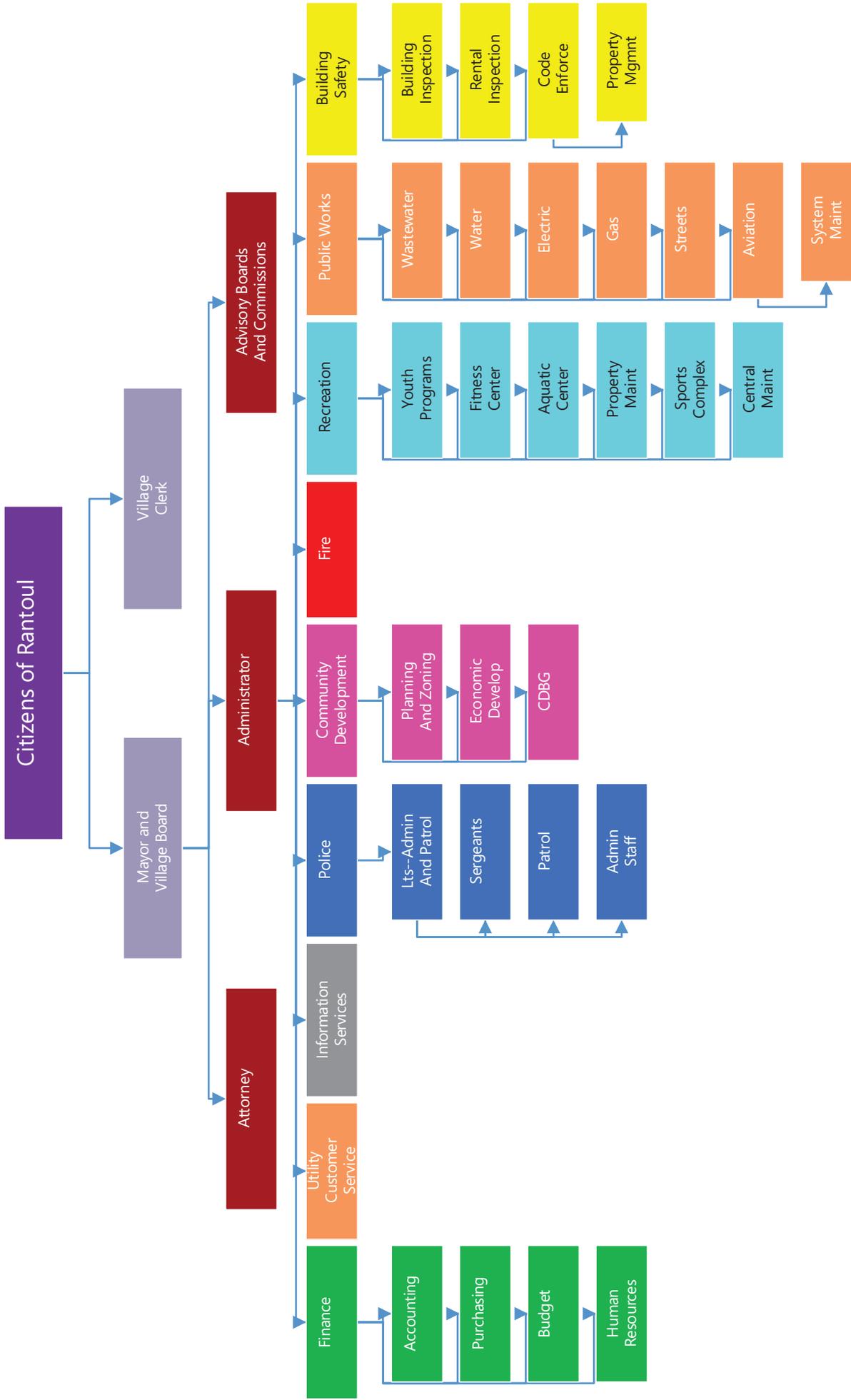
ALL FUNDS SUMMARY (FY 21-22)
REVENUE

	FY 19-20 YEAR END ACTUAL	FY 20-21 BUDGET	FY 20-21 YEAR- END ACTUAL (EST)	FY 21-22 BUDGET	% CHANGE (FY 22 BUDGET TO FY 21 ACTUAL)
GENERAL FUND (001)	10,636,722	10,999,067	11,958,715	11,069,283	-7.4%
SPECIAL REVENUE FUNDS					
MOTOR FUEL TAX (205)	475,687	453,435	885,863	897,811	1.3%
LOCAL MOTOR FUEL TAX (206)	1,068,710	360,100	540,763	320,000	-40.8%
ECONOMIC DEVELOPMENT (208)	241,092	200,030	253,366	200,030	-21.1%
MICRO LOAN (210)	7,233	9,200	6,819	9,200	34.9%
TIF (212)	1,471,784	0	48	0	-100.0%
TIF II (214)	585,561	600,000	524,246	600,000	14.5%
TIF III (216)	1,487,587	1,490,000	1,164,885	1,490,500	28.0%
TIF IV (218)	2,813	4,000	4,264	4,000	-6.2%
SPECIAL POLICE (221)	26,739	22,050	8,725	22,050	152.7%
EDA/RLF (254)	48,719	35,200	40,302	35,200	-12.7%
RENTAL REHAB (266)	123	80	50	50	0.0%
COMMUNITY DEV. (277)	0	1,105,971	640,277	768,533	20.0%
TOTAL SPECIAL REVENUE	5,416,048	4,280,066	4,069,608	4,347,374	6.8%
CAPITAL PROJECTS FUNDS					
CORPORATE RESTRICTED RES. (307)	300	200	126	200	58.7%
TOTAL CAPITAL PROJECTS FUNDS	300	200	126	200	58.7%
DEBT SERVICE FUNDS					
DEBT SERVICE (401)	1,227,240	835,544	54,905	50,000	-8.9%
TOTAL DEBT SERVICE FUNDS	1,227,240	835,544	54,905	50,000	-8.9%
PROPRIETARY FUNDS					
SPECIAL EVENTS (505)	0	0	0	57,000	0.0%
SPORTS COMPLEX (510)	0	425,000	349,691	1,078,750	208.5%
LANDFILL (515)	0	0	0	0	0.0%
GARBAGE (520)	606,798	617,607	628,372	640,950	2.0%
GAS (527)	1,098,471	1,348,949	1,277,032	1,277,003	0.0%
WATER (535)	2,810,162	3,067,296	2,870,913	3,128,210	9.0%
WASTE WATER (536)	4,269,310	3,406,923	3,455,356	3,507,226	1.5%
ELECTRIC (541)	18,424,845	18,805,069	18,867,488	18,493,341	-2.0%
STORM WATER DRAINAGE (551)	868,509	818,773	809,532	857,727	6.0%
AIRPORT (582)	930,206	830,924	886,150	835,785	-5.7%
CHANUTE EDC (585)	645,082	519,222	577,397	513,787	-11.0%
TOTAL PROPRIETARY FUNDS	29,653,383	29,839,763	29,721,931	30,389,779	2.2%
INTERNAL SERVICES FUNDS					
PUBLIC WORKS ADMIN (604)	3,792,824	366,381	3,663,483	4,069,906	11.1%
INFORMATION MGMT. SRVCS. (618)	364,514	431,903	431,906	418,785	-3.0%
CENTRAL MAINTENANCE (619)	649,726	650,821	651,408	649,969	-0.2%
TOTAL INTERNAL SRVCS. FUNDS	4,807,064	1,449,105	4,746,797	5,138,660	8.3%
TRUST AND AGENCY FUNDS					
FIREFIGHTERS' (721)	38,622	21,070	26,197	22,020	-15.9%
POLICE PENSION (722)	188,171	847,500	0	0	0.0%
TOTAL TRUST AND AGCY. FUNDS	226,793	868,570	26,197	22,020	-15.9%
TOTAL FUND REVENUE	51,967,550	48,272,315	50,578,279	51,017,316	0.9%

ALL FUNDS SUMMARY (FY 21-22)
EXPENSES

	FY 19-20 YEAR		FY 20-21 YEAR-	FY 21-22 BUDGET	% CHANGE (FY 22 BUDGET TO FY 21 ACTUAL)
	END ACTUAL	FY 20-21 BUDGET	END ACTUAL (EST)		
GENERAL FUND (001)	9,623,553	11,356,856	11,725,127	11,051,101	-5.7%
SPECIAL REVENUE FUNDS					
MOTOR FUEL TAX (205)	1,005,538	256,962	505,487	1,356,493	168.4%
LOCAL MOTOR FUEL TAX (206)	334,985	423,699	368,589	486,652	32.0%
ECONOMIC DEVELOPMENT (208)	55,997	74,000	178,677	195,000	9.1%
MICRO LOAN (210)	41,058	20,300	0	20,300	0.0%
TIF (212)	1,022,498	-375	0	0	0.0%
TIF II (214)	589,266	390,000	30,427	390,000	1181.8%
TIF III (216)	1,147,931	1,232,467	51,832	1,232,467	2277.8%
TIF IV (218)	95,795	15,000	15,975	16,000	0.2%
SPECIAL POLICE (221)	19,711	0	0	0	0.0%
EDA/RLF (254)	2,917	1,000	0	1,000	0.0%
RENTAL REHAB (266)	79,390	75,424	56,991	35,604	-37.5%
COMMUNITY DEV. (277)	95,003	482,555	628,342	769,001	22.4%
TOTAL SPECIAL REVENUE	4,490,089	2,971,032	1,836,320	4,502,517	145.2%
CAPITAL PROJECTS FUNDS					
CORPORATE RESTRICTED RES. (307)	58,022	481,391	654,226	479,500	-26.7%
TOTAL CAPITAL PROJECTS FUNDS	58,022	481,391	654,226	479,500	-26.7%
DEBT SERVICE FUNDS					
DEBT SERVICE (401)	436,468	828,703	56,210	0	-100.0%
TOTAL DEBT SERVICE FUNDS	436,468	828,703	56,210	0	-100.0%
PROPRIETARY FUNDS					
SPECIAL EVENTS (505)	0	0	0	57,000	0.0%
SPORTS COMPLEX (510)	1,851,474	593,974	19,981,559	964,864	-95.2%
LANDFILL (515)	336	135	127	135	6.3%
GARBAGE (520)	584,189	614,073	606,807	632,247	4.2%
GAS (527)	1,127,128	1,158,170	1,179,070	1,264,095	7.2%
WATER (535)	2,223,674	3,927,828	2,317,747	3,385,051	46.0%
WASTE WATER (536)	3,155,719	5,346,501	3,028,473	5,490,282	81.3%
ELECTRIC (541)	17,436,245	19,434,463	17,254,291	19,824,178	14.9%
STORM WATER DRAINAGE (551)	877,064	811,627	610,192	747,310	22.5%
AIRPORT (582)	1,195,733	1,029,111	884,056	834,612	-5.6%
CHANUTE EDC (585)	477,366	1,092,754	870,819	473,183	-45.7%
TOTAL PROPRIETARY FUNDS	28,928,928	34,008,636	46,733,141	33,672,957	-27.9%
INTERNAL SERVICES FUNDS					
PUBLIC WORKS ADMIN (604)	3,209,940	3,861,366	3,701,538	3,967,018	7.2%
INFORMATION MGMT. SRVCS. (618)	339,097	427,415	429,666	422,729	-1.6%
CENTRAL MAINTENANCE (619)	624,958	651,403	617,686	657,035	6.4%
TOTAL INTERNAL SRVCS. FUNDS	4,173,995	4,940,184	4,748,890	5,046,782	6.3%
TRUST AND AGENCY FUNDS					
FIREFIGHTERS' (721)	12,984	5,000	6,298	5,000	-20.6%
POLICE PENSION (722)	1,618,291	1,676,287	0	0	0.0%
TOTAL TRUST AND AGCY. FUNDS	1,631,275	1,681,287	6,298	5,000	-20.6%
TOTAL FUND EXPENSE	49,342,330	56,268,089	65,760,212	54,757,857	-16.7%

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



Village of Rantoul Organizational Chart 2021

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 was the former Chanute Air Force Base. In 1993, the Village's population plummeted when Chanute closed. The official 1990 population was listed at 17,212, while the 2010 Census showed an official population of 12,941.

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 many amenities that other towns of its size do not offer. Citizens can utilize the Forum Fitness Center, Youth Center, Hap Parker Family Aquatic Center, Rantoul Family Sports Complex, the Rantoul Public Library, and a bowling alley. The Village 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 August 2021, a lease agreement was reached with the University of Illinois, allowing for engineering and architectural work to begin towards the construction of a multimillion-dollar autonomous transportation track and testing facility. The 2.4-mile track would require 420-450 acres, 238 of which would be provided by the Village. 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 75 miles per hour. Initial research topics for the proposed track include autonomous transportation (colloquially known as “self-driving cars”), protocol development for these vehicles, and self-repairing roads.

In addition, the Rantoul Family Sports Complex opened in April 2021. This complex features 8 Baseball/Softball Turf Fields, 2 T-Ball/Challenger Baseball Turf Fields, 8 Soccer/Football/Lacrosse Multipurpose Turf Fields, and a Splashpad. Although the Complex has been open for only a few short months, economic growth has been spurred in the areas surrounding it. A new retail development was announced at 801 W. Champaign Avenue in March 2021, the site of the former Knights Inn motel to the north of the complex. This Summer, The Fringe mini-golf course will open. This course is located just to the north of the complex and features 36 holes of mini-golf, including a full 18-hole ADA compliant course. A development agreement for a four-story, 80 room Hampton Inn by Hilton has also been announced. The Rantoul Family Sports Complex is an exciting addition to the Village of Rantoul and additional development of adjacent sites is expected to continue in the coming years.

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
Motor Fuel Tax (MFT)	Street Construction/Maintenance	MFT Funds
Community Development	Selected Infrastructure Projects and Housing Rehabilitation	Federal Grants
TIF	Economic Development Projects in the given TIF district	Property Tax Revenue
Corporate Contingency	Funding of unbudgeted, unexpected expenses	General Corporate Fund Surplus
Corporate Restricted Reserve	Major Capital Projects within General Fund	Reserves
Debt Service Funds	Debt Retirement	Interfund Transfers and Property Taxes, Bond Revenue
Sports Complex	Expenses related to the Rantoul Family Sports Complex	Sales
Water, Wastewater, Electric, Gas, Landfill, Garbage (Proprietary Funds)	Expenses related to efficient production and distribution of Village utility services (The Gas Fund includes HVAC Maintenance)	Utility Rates and Reserves (HVAC funded through assessments from Village Departments and Non-Village Customer Fees)
Airport & Chanute EDC	Property Management and Development	Building Rental Income
Storm Water Drainage	Funding of Storm Water Drainage Projects	Storm Water Taxes
Public Works Administration	Administration of Proprietary Utility Funds and the Street Division	Interfund Transfers
IMS	Support of Village Computers and Networking	Departmental Assessments
Central Maintenance	Village Vehicle and Equipment Maintenance	Departmental Assessments
Police Pension	Provides for the Funding of Police Retirement, Disability, and Widow's Benefits	Property Tax, Interest Income

DEPARTMENTAL FUND USAGE/MANAGEMENT

GENERAL FUND

Supports Government Administration, Recreation, Police, Fire, 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, Public Works, and Comprehensive Planning Departments.

Debt Service Fund – Used to account for resources related to the service and retirement of bonded debt incurred by the Village.

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 for 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 Government Administration's IMS Division.

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

TOTAL BUDGET (ALL FUNDS)

FY 21-22

REVENUES

	Taxes	Licenses & Permits	Intergovmt. Revenue	Sales	Chgs. for Services
General Fund	6,000,446	378,762	2,457,244	349,000	112,676
Special Revenue					
Motor Fuel Tax	0	0	897,311	0	0
Local Motor Fuel Tax	320,000	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	768,533	0	0
Total Special Revenue	2,414,000	0	1,665,844	0	0
Capital Projects					
Corporate Restricted Reserve	0	0	0	0	0
Total Capital Projects	0	0	0	0	0
Debt Service					
Debt Service	50,000	0	0	0	0
Total Debt Service	50,000	0	0	0	0
Proprietary					
Special Events	0	0	57,000	0	0
Sports Complex	0	0	0	983,750	95,000
Landfill	0	0	0	0	0
Garbage	0	0	0	640,900	0
Gas	0	0	0	1,109,883	167,000
Water	0	0	0	2,873,893	0
Waste Water	0	0	0	3,422,923	500
Electric	0	0	0	18,298,841	0
Storm Water Drainage	832,748	0	0	0	7,500
Airport	0	0	0	0	0
Chanute EDC	0	0	0	30,000	0
Total Proprietary	832,748	0	57,000	27,360,190	270,000
Internal Services					
Public Works Admin	0	0	0	0	0
Info. Mgmt. Svcs.	0	0	0	0	418,785
Central Maintenance	0	0	0	0	649,969
Total Internal Svcs.	0	0	0	0	1,068,754
Trust and Agency					
Firefighter's	22,000	0	0	0	0
Police Pension	0	0	0	0	0
Total Trust and Agcy.	22,000	0	0	0	0
GRAND TOTAL	9,319,194	378,762	4,180,088	27,709,190	1,451,430

REVENUES

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	Fines & Forfeitures	Money & Property	Other Revenue	Sub-Total (Pre Transfers)	Transfers In	GRAND TOTAL
General Fund	139,430	185,025	74,800	9,697,384	1,371,900	11,069,283
Special Revenue						
Motor Fuel Tax	0	500	0	897,811	0	897,811
Local Motor Fuel Tax	0	0	0	320,000	0	320,000
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	500	0	1,490,500	0	1,490,500
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	50	0	50	0	50
Community Dev.	0	0	0	768,533	0	768,533
Total Spec. Rev.	22,000	45,130	400	4,147,374	200,000	4,347,374
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	50,000	0	50,000
Total Debt Service	0	0	0	50,000	0	50,000
Proprietary						
Special Events	0	0	0	57,000	0	57,000
Sports Complex	0	0	0	1,078,750	0	1,078,750
Landfill	0	0	0	0	0	0
Garbage	0	50	0	640,950	0	640,950
Gas	0	120	0	1,277,003	0	1,277,003
Water	0	20,000	8,000	2,901,893	226,317	3,128,210
Waste Water	0	8,000	30,000	3,461,423	45,803	3,507,226
Electric	0	142,000	52,500	18,493,341	0	18,493,341
Storm Water Drainage	0	500	0	840,748	16,979	857,727
Airport	0	684,885	150,900	835,785	0	835,785
Chanute EDC	0	483,787	0	513,787	0	513,787
Total Proprietary	0	1,339,342	241,400	30,100,680	289,099	30,389,779
Internal Services						
Public Works Admin	0	3,047	7,000	10,047	4,059,859	4,069,906
Info. Mgmt. Svcs.	0	0	0	418,785	0	418,785
Central Maintenance	0	0	0	649,969	0	649,969
Total Internal Svcs.	0	3,047	7,000	1,078,801	4,059,859	5,138,660
Trust and Agency						
Firefighter's	0	20	0	22,020	0	22,020
Police Pension	0	0	0	0	0	0
Total Trust and Agcy.	0	600,075	0	622,075	0	22,020
GRAND TOTAL	161,430	2,172,819	323,600	45,696,514	5,920,858	51,017,316

EXPENDITURES

	Personnel Services	Employee Benefits	Purchased Professional Services	Purchased Property Services	Other Purchased Services	Supplies
General Fund	5,137,289	983,441	933,978	1,004,652	518,886	311,575
Special Revenue						
Motor Fuel Tax	0	0	257,061	0	0	0
Local Motor Fuel Tax	0	0	212,200	0	0	0
Economic Development	0	0	135,000	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	1,000	0	0	0
Special Police	0	0	0	0	0	0
EDA/RLF	0	0	1,000	0	0	0
Rental Rehab	25,122	10,482	0	0	0	0
Community Dev.	52,651	16,831	12,419	167,000	9,300	800
Total Spec. Rev.	77,773	27,313	673,980	167,000	19,300	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						
Special Events	57,000	0	0	0	0	0
Sports Complex	359,889	74,390	6,000	178,500	58,085	33,000
Landfill	0	0	0	0	0	0
Garbage	0	0	595,197	1,000	1,000	50
Gas	244,194	82,232	93,182	23,713	0	675,874
Water	419,612	153,648	460,525	208,785	0	179,250
Waste Water	386,945	152,673	770,158	737,910	792	267,000
Electric	1,170,272	347,652	2,313,966	418,613	2,614	12,827,485
Storm Water Drainage	0	0	296,500	0	0	0
Airport	86,244	31,140	69,953	358,004	62,565	57,300
Chanute EDC	35,771	11,531	50,379	253,380	18,020	500
Total Proprietary	2,759,927	853,266	4,655,860	2,179,905	143,076	14,040,459
Internal Services						
Public Works Admin	1,441,720	537,676	486,998	178,250	640,125	321,663
Info. Mgmt. Svcs.	156,234	31,088	149,401	5,206	13,000	11,150
Central Maintenance	285,630	87,610	9,794	197,500	19,851	28,050
Total Internal Svcs.	1,883,584	656,374	646,193	380,956	672,976	360,863
Trust and Agency						
Firefighter's	0	0	0	0	0	5,000
Police Pension	0	0	0	0	0	0
Total Trust and Agcy.	0	0	0	0	0	5,000
GRAND TOTAL	9,858,573	2,520,394	6,910,011	3,732,513	1,354,238	14,718,697

EXPENDITURES
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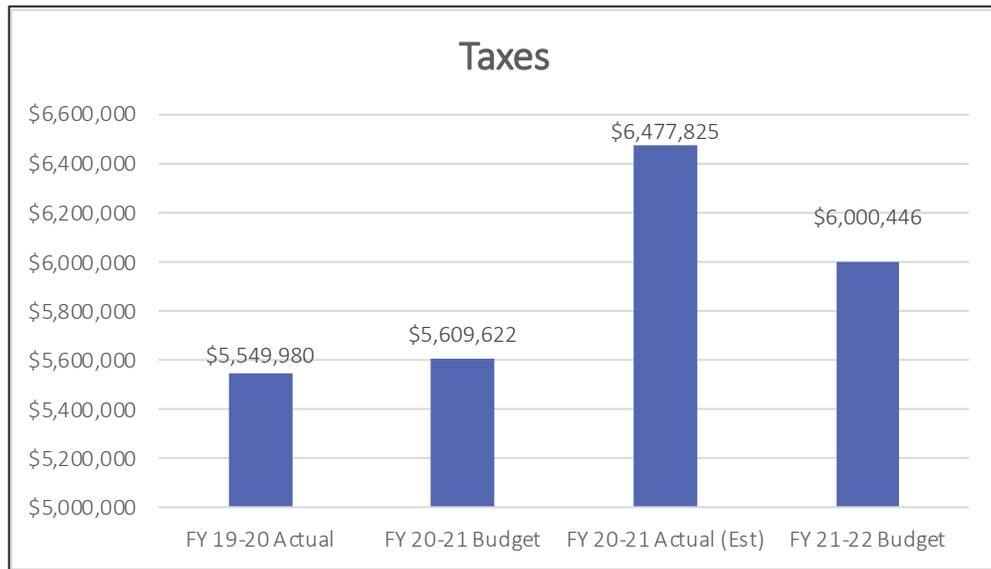
	Property, Plant, Equipmt. Non Fixed	Property, Plant, Equipmt. Fixed	Other	Sub-Total (Pre Transfers)	Transfers Out	GRAND TOTAL
General Fund	220,400	1,112,200	828,680	11,051,101	0	11,051,101
Special Revenue						
Motor Fuel Tax	0	874,432	0	1,131,493	225,000	1,356,493
Local Motor Fuel Tax	4,599	0	219,853	436,652	50,000	486,652
Economic Development	0	0	50,000	195,000	0	195,000
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	1,000	15,000	16,000
Special Police	0	0	0	0	0	0
EDA/RLF	0	0	0	1,000	0	1,000
Rental Rehab	0	0	0	35,604	0	35,604
Community Dev.	0	460,000	50,000	769,001	0	769,001
Total Spec. Rev.	4,599	1,334,432	1,651,003	3,956,200	546,317	4,502,517
Capital Projects						
Corporate Restricted Reserve	0	479,500	0	479,500	0	479,500
Total Capital Projects	0	479,500	0	479,500	0	479,500
Debt Service						
Debt Service	0	0	0	0	0	0
Total Debt Service	0	0	0	0	0	0
Proprietary						
Special Events	0	0	0	57,000	0	57,000
Sports Complex	0	200,000	55,000	964,864	0	964,864
Landfill	0	0	135	135	0	135
Garbage	0	0	5,000	602,247	30,000	632,247
Gas	0	65,000	2,000	1,186,195	77,900	1,264,095
Water	0	1,050,000	527,428	2,999,248	385,803	3,385,051
Waste Water	0	2,035,000	904,804	5,255,282	235,000	5,490,282
Electric	300,000	1,490,000	196,597	19,067,199	756,979	19,824,178
Storm Water Drainage	0	0	435,810	732,310	15,000	747,310
Airport	0	53,900	75,506	794,612	40,000	834,612
Chanute EDC	0	0	79,602	449,183	24,000	473,183
Total Proprietary	300,000	4,893,900	2,281,882	32,108,275	1,564,682	33,672,957
Internal Services						
Public Works Admin	0	360,000	586	3,967,018	0	3,967,018
Info. Mgmt. Svcs.	22,500	34,000	150	422,729	0	422,729
Central Maintenance	8,600	0	0	637,035	20,000	657,035
Total Internal Svcs.	31,100	394,000	736	5,026,782	20,000	5,046,782
Trust and Agency						
Firefighter's	0	0	0	5,000	0	5,000
Police Pension	0	0	0	0	0	0
Total Trust and Agcy.	0	0	0	5,000	0	5,000
GRAND TOTAL	556,099	8,214,032	4,762,301	52,626,858	2,130,999	54,757,857

REVENUE ANALYSIS BY MAJOR OPERATING FUND

GENERAL FUND

Taxes

In FY 20-21, the Tax category totaled \$6,477,825, up 16.72% and \$927,845 from the previous fiscal year actuals. As previously mentioned, Actual FY21 General Sales Tax revenues came in approximately 6.3% higher than had been expected, ending the year at \$1,605,691. Increases were also seen in the General Property Tax, Local Sales Tax, General Use Tax, Cannabis Use Tax, Utility Tax, and Video Gaming Tax categories. These revenue sources were able to offset decreases in the Telecommunications Tax, Franchise Fees, Franchise Gas Payment, Hotel/Motel Tax, Charitable Games Tax, and Police Pension Utility Tax categories. The total Tax category is targeted to increase to \$6,000,446 in **FY 21-22**. This reflects a very modest increase, due in large part to expected revenue growth stagnation and remaining uncertainty surrounding economic recovery during and after the COVID-19 pandemic.

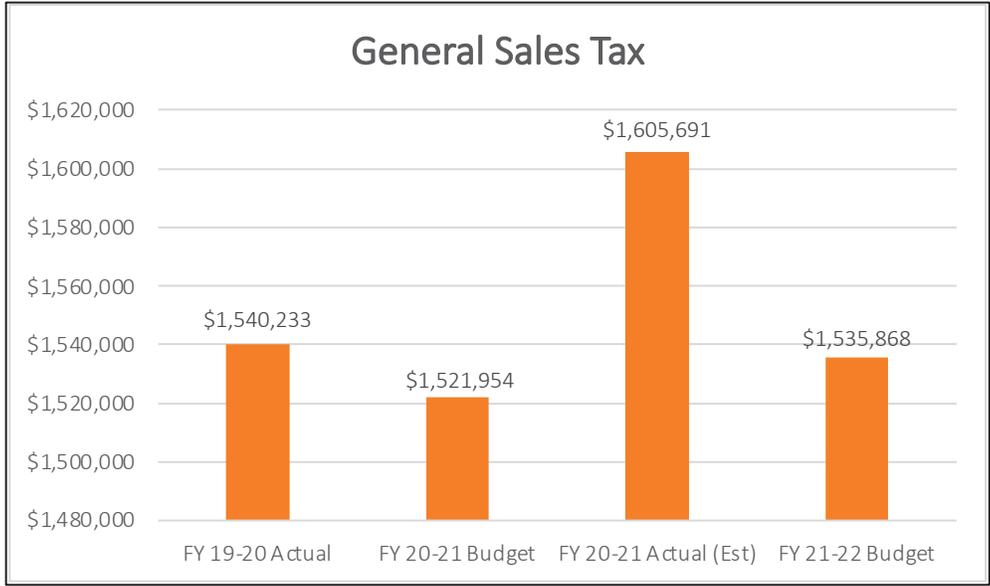


Major Components of Actual Revenue at FY 20-21 Year-End

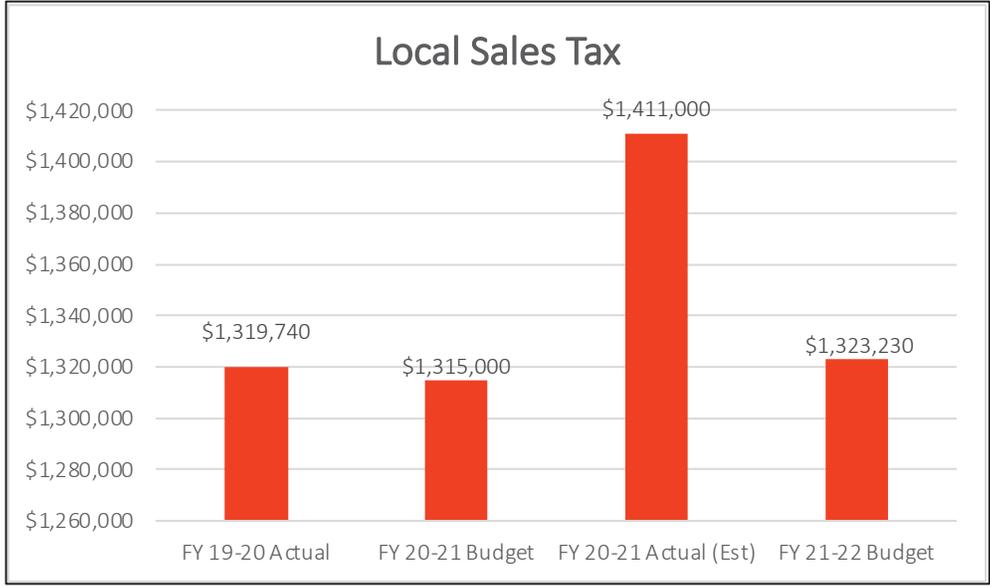
The following five tax sources represented 68.87% of the total FY 20-21 tax revenue:

- Sales Tax (24.79% of total tax)
- Local Sales Tax (21.78% of total)
- Utility Tax (11.20% of total)
- General Use Tax (8.83% of total)
- Telecommunications Tax (2.27% of total)

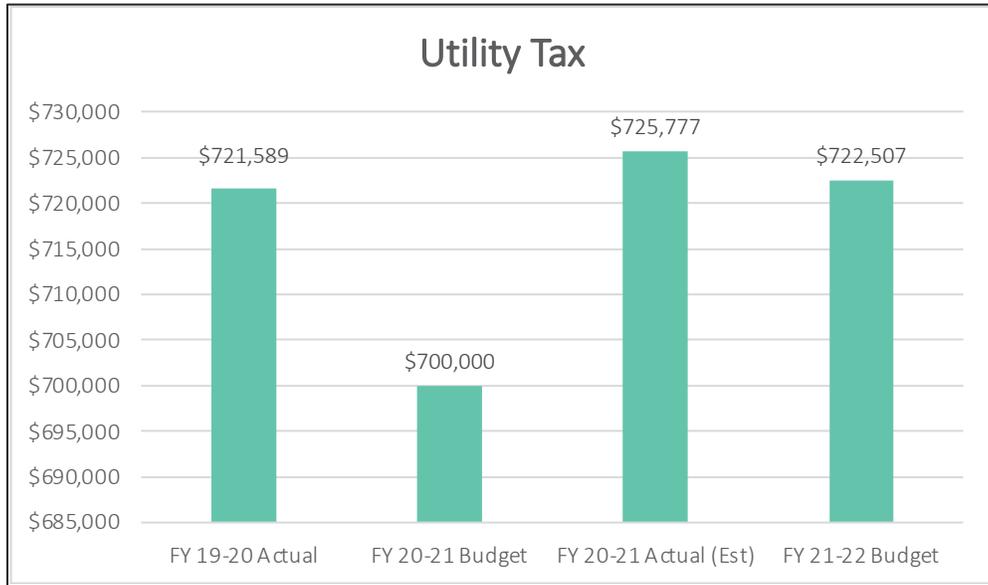
The following charts include history and trends of these tax sources, as well as other major sources of Village revenue.



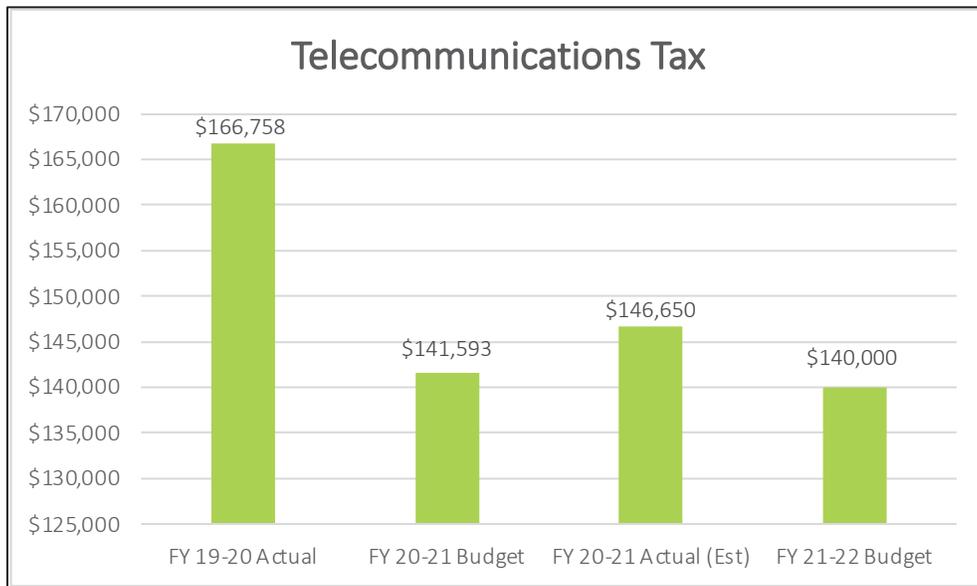
The sales tax rate in Rantoul is 9.00% (including a 1.5% local tax charge). In recent years, **General Sales Tax** receipts have trended upwards, due in large part to Village population growth. In FY 20-21, receipts were \$65,458 higher than FY 19-20 actuals, an increase of 4.25%. Total revenues of \$1,535,868 are budgeted for FY 21-22, an increase of \$13,914, or 0.9%, over the FY 20-21 Budget. This estimation reflects the general upward trend, while also accounting for general economic uncertainty.



The **Local Sales Tax** rate for the Village of Rantoul is 1.5%. In FY 20-21, Local Sales Tax Receipts of \$1,411,000 were recorded, an increase of \$91,260 over FY 19-20 receipts. The FY 21-22 amount budgeted is \$1,323,230, a 0.6% increase from the FY 20-21 Budget.

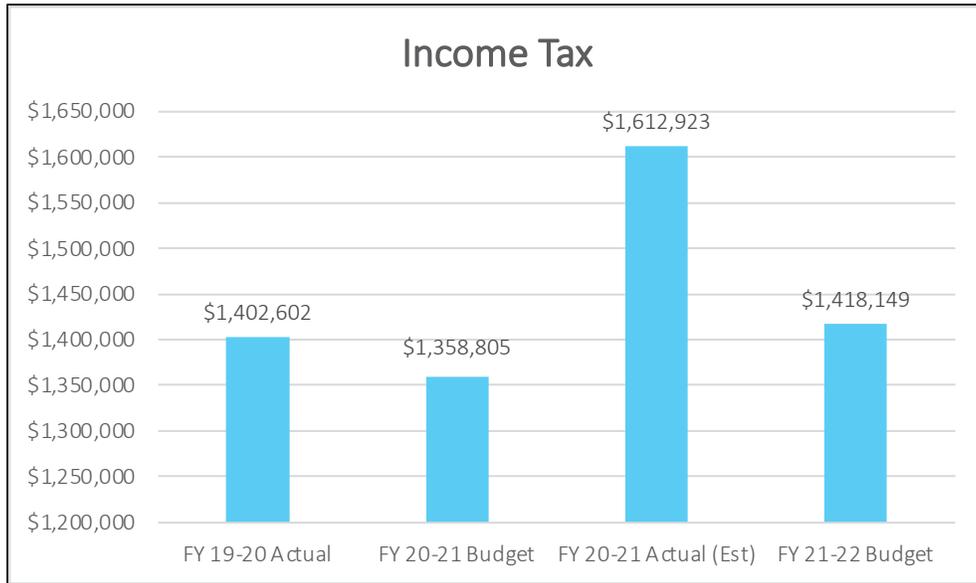


A 5% Village-imposed **Utility Tax** is charged against electric, gas, and water bills. The receipts for this category may fluctuate due to gas prices and weather. FY 20-21 ended with receipts of \$725,777. Revenues for the 21-22 Fiscal Year are conservatively estimated at \$722,507.

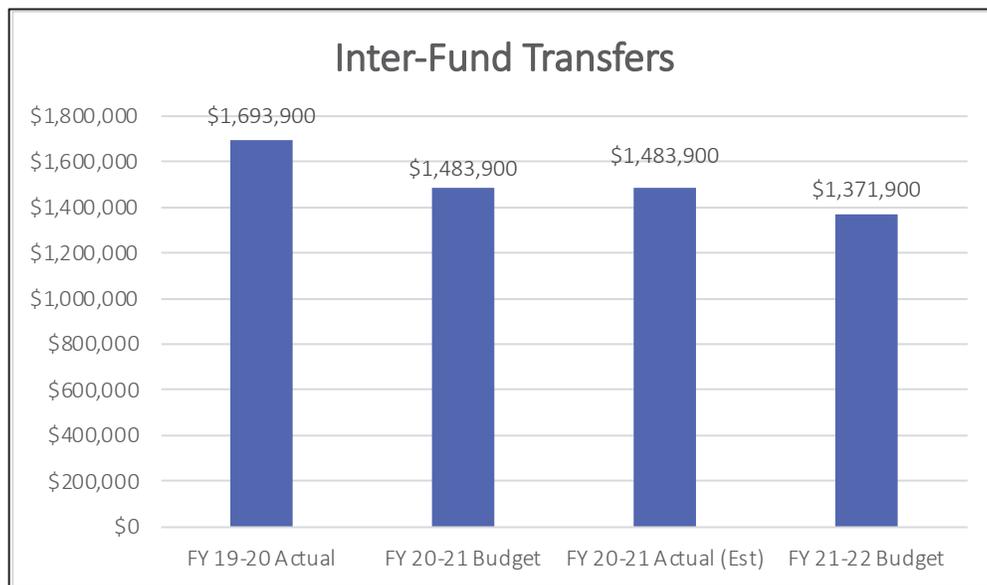


The **Telecommunications Tax** rate is 5% and it applies to telephones, pagers, as well as information transmission by laser, magnetic, and fiber technologies. Receipts in recent years have declined from a peak of over \$500,000 some ten years ago, seemingly due to decreased land line phone usage with the advent of cell phones and the internet. In response to this trend, the budget for FY 21-22 reflects a slight decrease of \$1,593, or 1.1%, under the FY 20-21 budgeted amount.

Intergovernmental Revenue



Income Tax receipts increased by 15% in FY 20-21 to \$1,612,923. Income Tax Receipts have varied over the past several fiscal years, with two years of weak receipts from FY 17-18, a modest recovery in FY 18-19, and performance well above budget in FY 20-21. To account for this variation, these revenues have been conservatively estimated at \$1,418,149 for the 21-22 Fiscal Year.

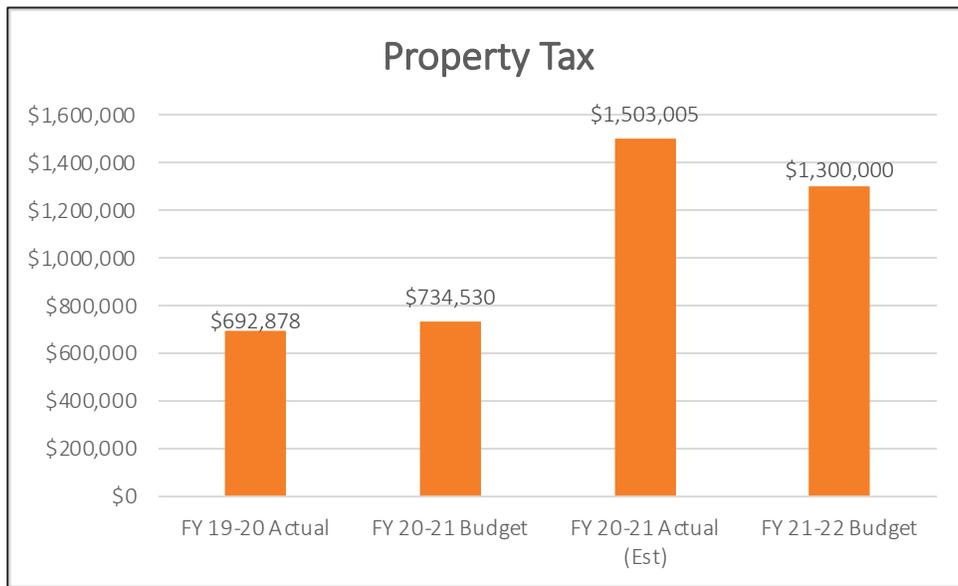


Inter-Fund Transfers properly recognize the expenses of General Fund staff/facilities expenses which are transferred to the General Fund by other Village funds which benefit from General Fund resources. For FY 21-22, budgeted transfers have been decreased by \$112,000, or 7.5%, to \$1,371,900. As the 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 2020 (collected in 2021) is \$10.3874 and represents a 0.10% increase over the 2020 collected rate of \$10.38. The Corporate portion of the Total is \$12.45 per hundred dollars. Assessed Valuation is 33 1/3% of market value.

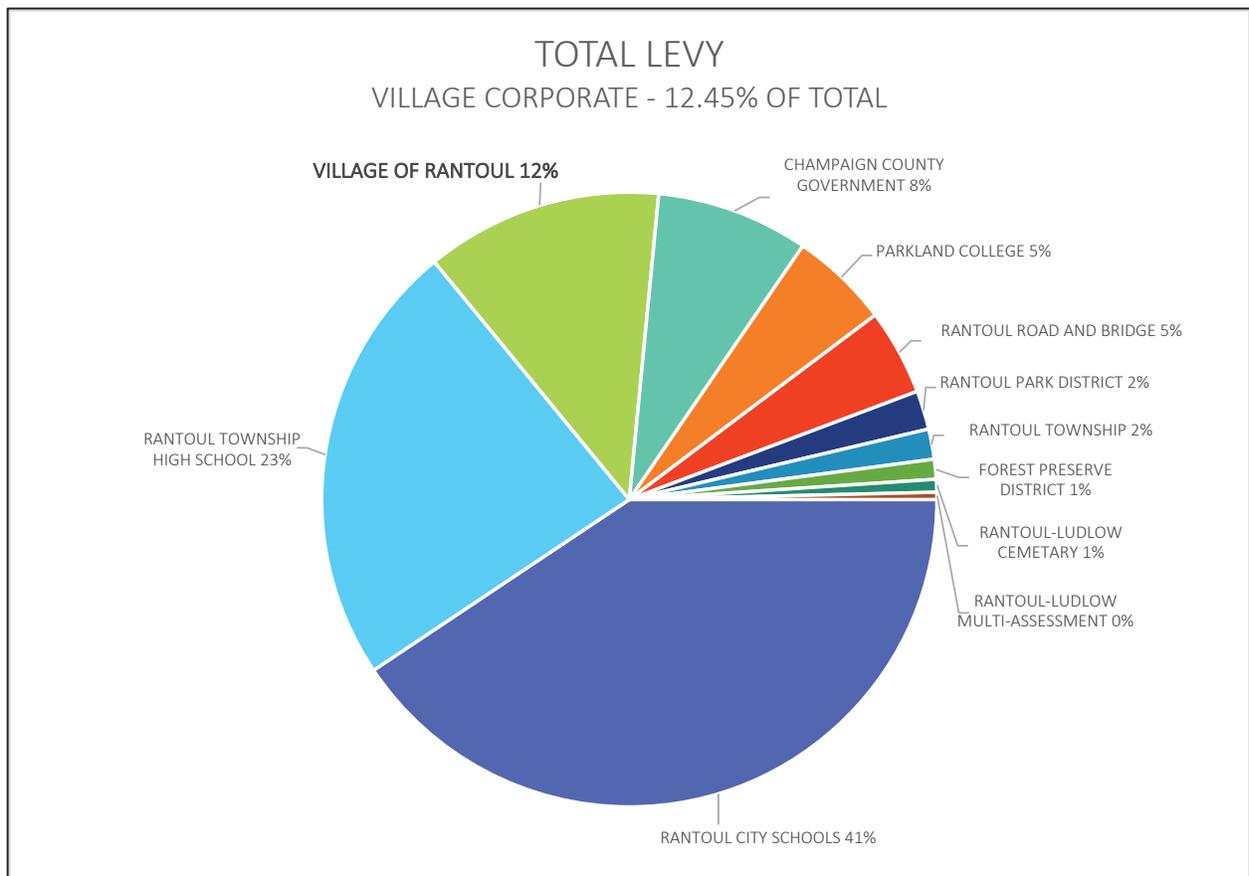
Note: The following **property tax rate** data is for property inside Rantoul Township and inside the Park District.



Property Tax Rate Comparison		
Tax Rates Collected in	Per \$100	% Change
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	\$10.38	-10.76%
2021	\$10.38	0.10%

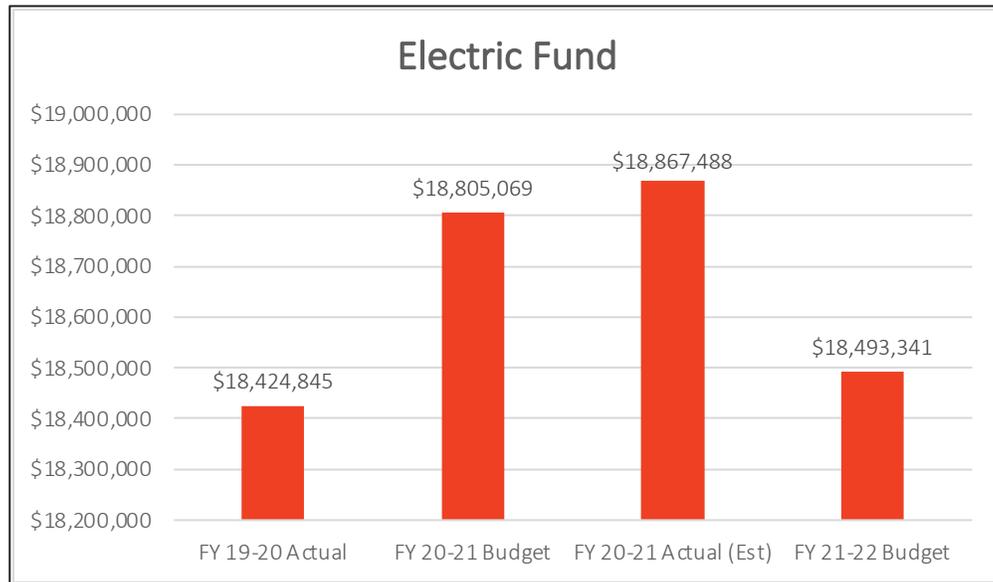
2020 Property Tax Levy (Collected in 2021)

Village Corporate	1.29
County	0.83
Local Schools & Community College	7.20
All Others	1.06
TOTAL	10.38

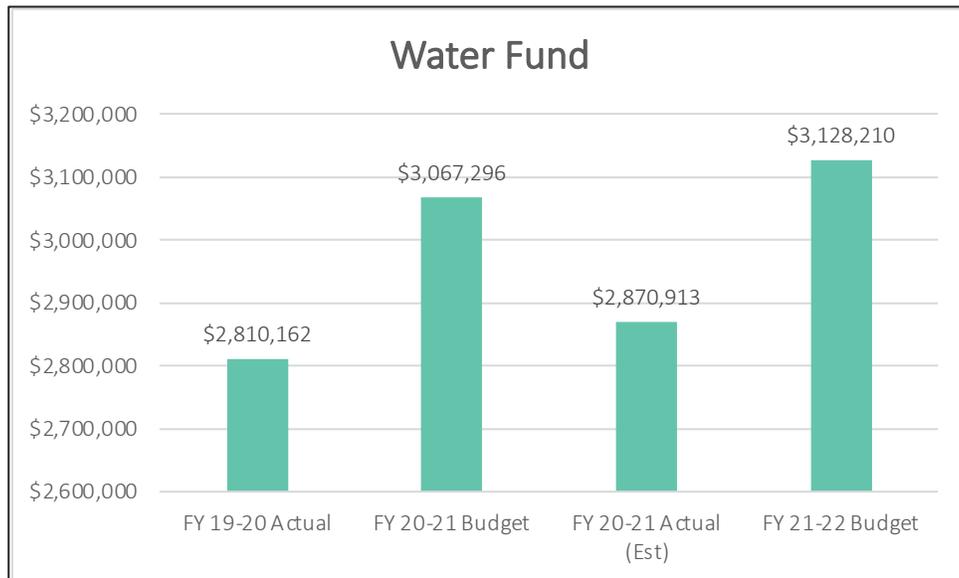


ENTERPRISE FUNDS

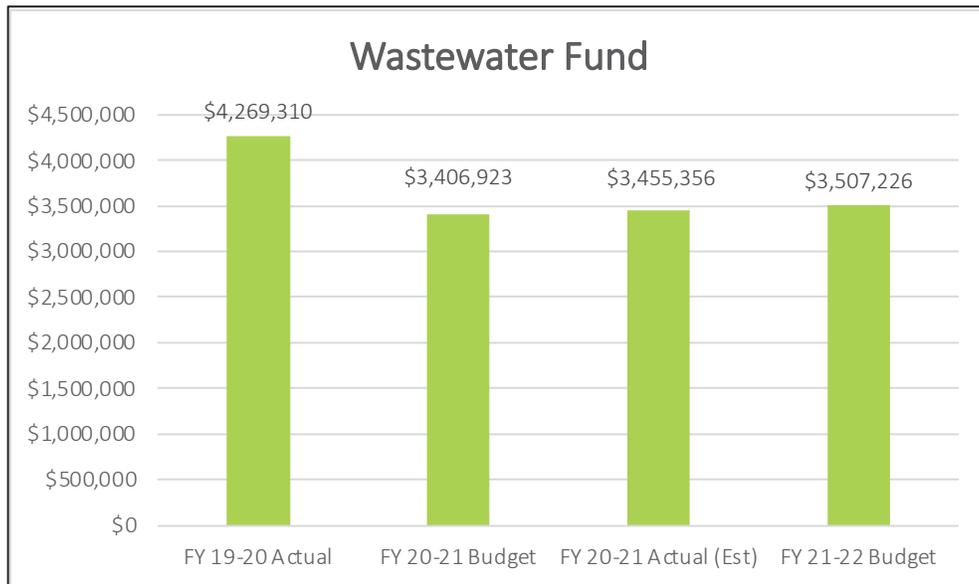
Total **Electric** revenues are conservatively estimated at \$18,493,341 in the 21-22 Fiscal Year. In recent years, Electric revenues have decreased slightly, due to the stagnation of industrial users of municipal electric. A rate increase is likely in the future, as expenses have increased in this fund.



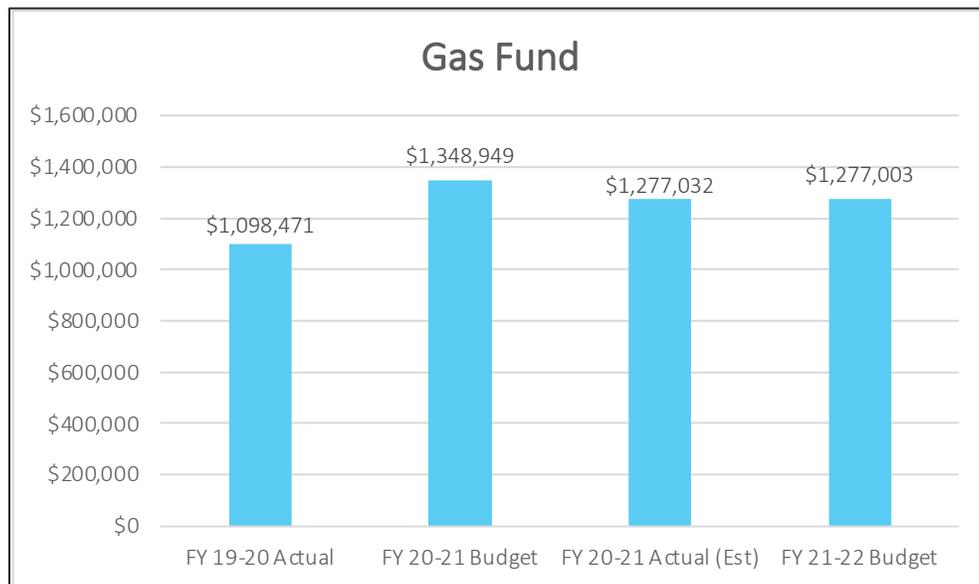
The total revenue of the **Water** fund has steadily increased over the past several years. Revenue in this fund is expected to increase by 1.99% for FY 21-22, with a projected total revenue of \$3,128,210.



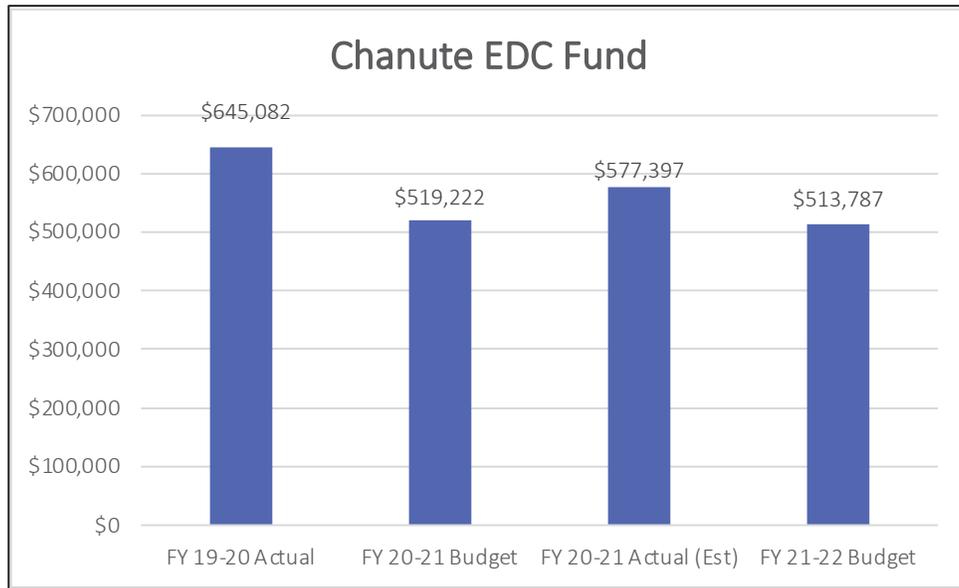
Wastewater fund revenues have increased steadily over the past several fiscal years, due in large part to increased usage by industrial users. A conservative \$3,507,226 is budgeted for FY 21-22.



Total **Gas** revenue is dependent on the fluctuating gas supply charge which is billed to customers. The unpredictable movement in gas prices is not typically 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. However, after the gas supply crisis in February 2021, customer ability to pay presented an immediate concern. Fortunately, the Village had the bulk of its gas supply hedged at \$2.83 per therm, while market rates rose as high as \$12 to \$15 per therm. The FY 21-22 budgeted revenue amount is projected to remain flat at \$1,277,003, in efforts to conservatively estimate the revenues within this fund.

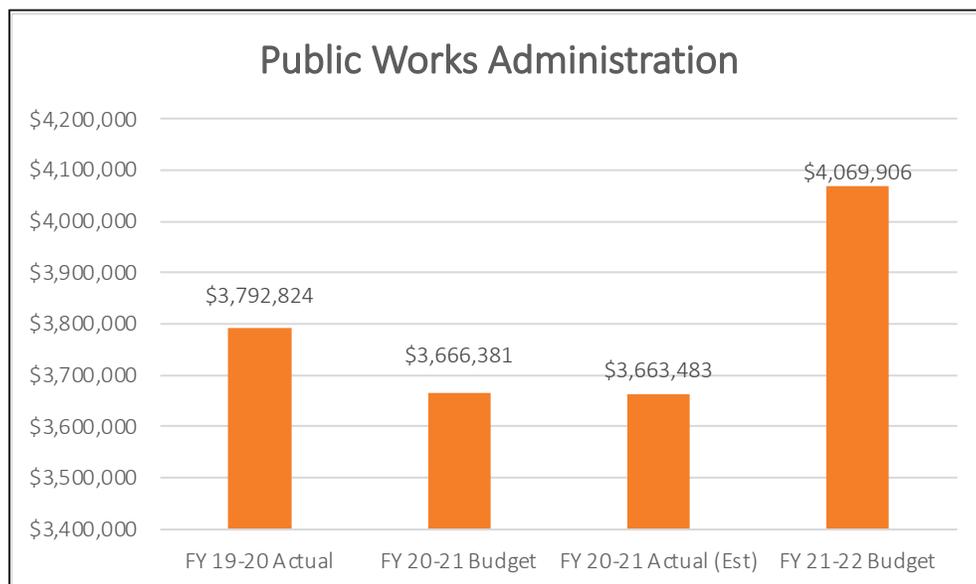


In FY 13-14, building rental revenue in the airport was removed from the accounting of the Airport Fund, creating the **Chanute EDC Fund**. This fund is dedicated to *economic development activities* on airport grounds. Actual receipts in FY 19-20 and FY 20-21 trended higher than expected, at \$645,082 and \$577,397 respectively. The budgeted revenues for FY 21-22 of \$513,787 reflect a conservative estimation of revenues being brought in through economic development on the former air force base properties.

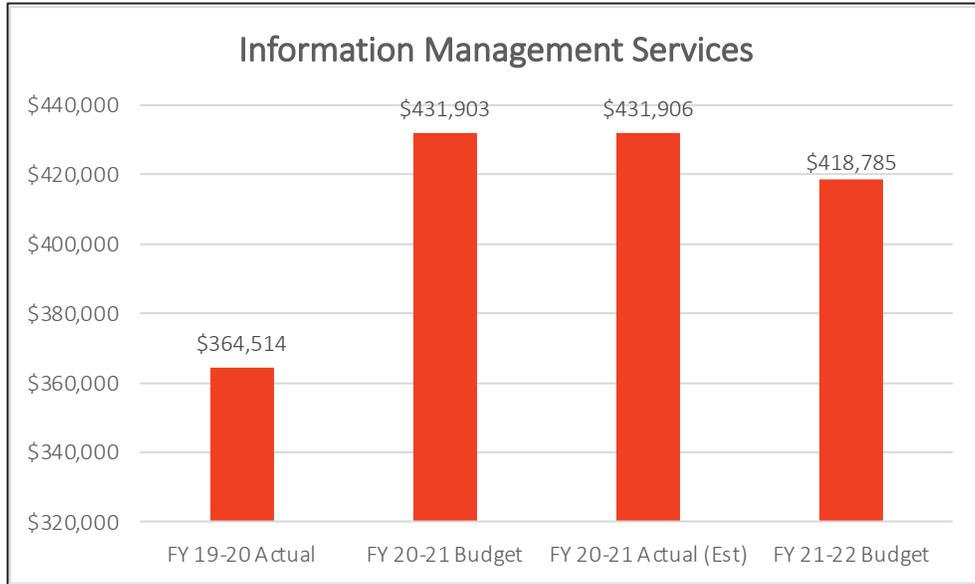


INTERNAL SERVICES FUNDS

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). An increase of \$403,425 has been budgeted for the 21-22 Fiscal Year.

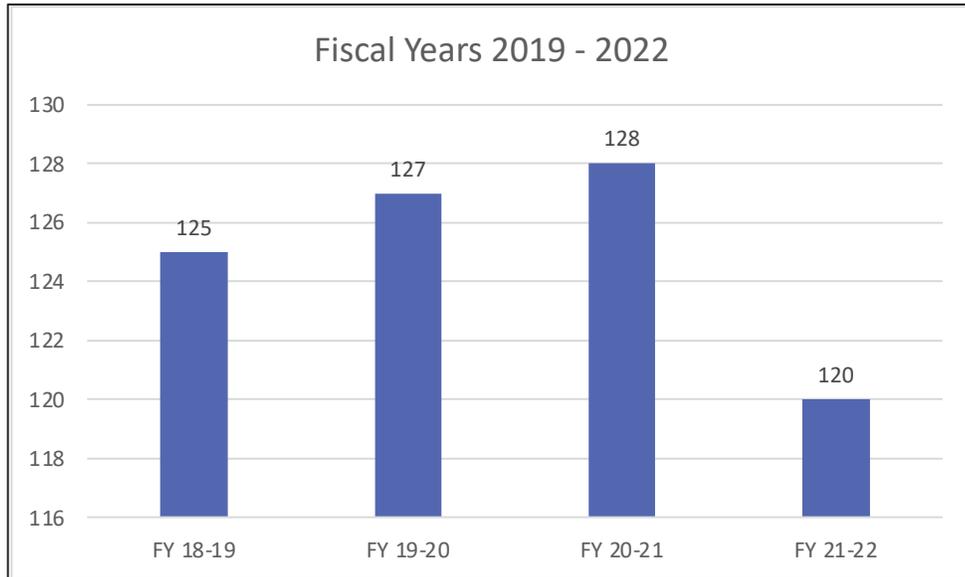


The **assessment payable to IMS** from other departments is based on a pro-rata share of that department's IT equipment. These transfers are used to support the IMS activities, as well as the Village's extensive computer system. In FY 20-21, a portion of Police IT revenues began paying into to this fund. A slight decrease of 3.04% has been budgeted for this assessment, setting revenues at \$418,785 for this fiscal year.



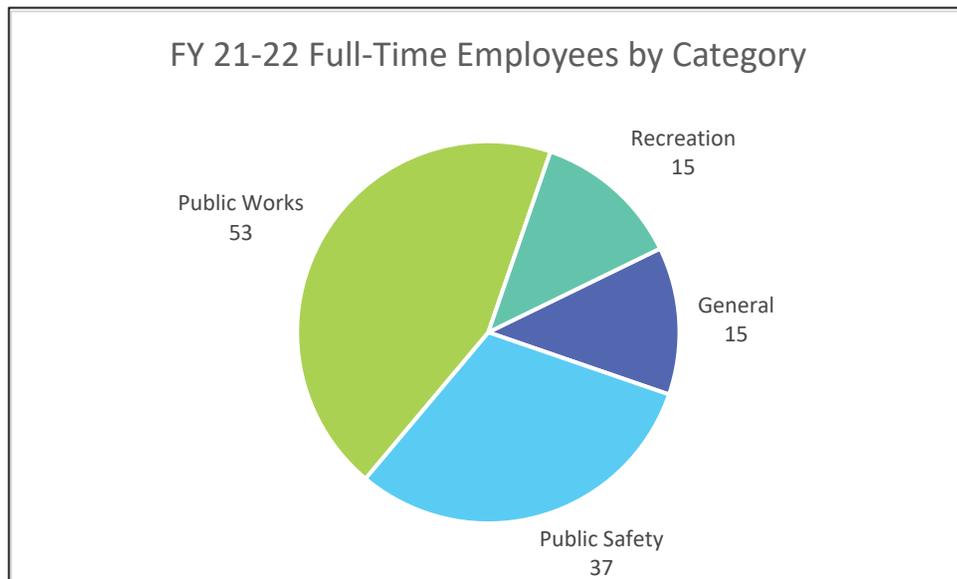
BUDGETED FULL-TIME POSITIONS

In FY 2021-2022, the number of budgeted full-time employees decreased to 120, down eight full-time positions from the 2020-2021 fiscal year. A new GIS/Wastewater Engineering Technician position was added in Public Works Administration. Other positions that were lost to attrition are not currently seeking replacements.



BUDGETED FULL-TIME EMPLOYEES BY CATEGORY – 120 Positions

General – 15	Public Safety – 37	Public Works – 53	Recreation – 15
Admin (7), IMS (2), CP&Z (6)	Police (37)	PW Admin (18), Gas (3), Water (7), Wastewater (7), Electric (13), Customer Service (3), Airport (2)	Recreation (9), Central Maintenance (4), Sports Complex (2)



YEAR-END SUMMARY OF ESTIMATED FUND BALANCES

These numbers for FYs 20 and 21 are un-audited, preliminary estimates and will change based on the official audits of fiscal years 2020 and 2021.

General Fund

FY 20-21

The General Fund showed a year-end surplus of \$233,588. Revenues totaled \$11,958,715 while expenditures totaled \$11,725,127. The General Fund balance will increase from \$4,737,911 to \$4,971,499.

FY 21-22

Revenues are expected to increase slightly over FY 20-21, with year-end revenue being targeted at \$11,069,283. This estimation reflects a conservative estimation of all revenue sources, as the continuing COVID-19 pandemic is still likely to influence receipts over FY 20-21. Expenses are targeted to decrease to \$11,051,101. The anticipated year-end fund balance is \$4,989,681.

Special Revenue Funds

FY 20-21

As a group, the Special Revenue funds increased by \$2,233,288 in FY 19-20. These funds completed the year with a combined fund balance of \$8,862,977.

FY 21-22

Special Revenue Fund revenues of \$4,347,374 are expected in FY 21-22, with projected expenditures of \$4,502,517. The combined fund balance of the Special Revenue Funds is expected at \$8,707,834 at the end of the 2021-2022 fiscal year.

Capital Projects Funds

FY 20-21

The only continuously active fund in the Capital Projects group is the Corporate Restricted Reserve Fund. In FY 20-21, this balance decreased by \$654,100, as funds were expended on various capital projects. The year-end fund balance was \$885,817.

FY 21-22

In FY 21-22, \$479,500 in expenditures are expected for necessary capital expenditures across the Village. Revenues of \$200 are anticipated. The Corporate Reserve fund will therefore retain a balance of \$406,517 at the end of the fiscal year.

Debt Service Fund

FY 20-21

In FY 20-21, the Debt Service Fund decreased by \$1,305, as funds were used towards the service and retirement of bonded debt. The year-end fund balance was \$372,279.

FY 21-22

In FY 21-22, revenues of \$50,000 are expected in the Debt Service Fund, with no expected expenditure. The Debt Service Fund will therefore retain a balance of \$422,279 at the end of the fiscal year.

Proprietary Funds

Within this group of funds, references are made to net asset 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 20-21

As a group, the Proprietary Funds decreased by \$17,011,210 in asset value. Much of this decrease was associated with the construction of the Rantoul Family Sports Complex. Increases in net asset value in the Garbage, Water, Wastewater, Electric, Storm Water Drainage, and Airport Funds were unable to offset the deficits in the Sports Complex, Landfill, and Chanute EDC Funds.

FY 21-22

Several Proprietary Funds will decrease in net asset value, due to the undertaking of multiple Village Capital Projects. Decreases are expected in the Water, Wastewater, and Electric Funds, but are not expected to be offset by increases in the other proprietary funds. Revenues of \$30,389,779 are expected, with expenditures of \$33,672,957. With these expenditures, the sum of this group of fund balances is expected to decrease by \$3,283,178 in this fiscal year. The expected year-end balance for these Funds will be \$67,214,620.

Internal Services Funds

Reference is to net assets.

FY 20-21

This group of funds decreased in net asset balance by \$2,093, ending FY 20-21 with a combined net asset balance of \$879,031. The Public Works Fund decreased \$38,055, ending the year with a net asset balance of \$668,558. The Information Management Services (IMS) and Central Maintenance Funds ended the year with asset balances of \$110,945 and \$99,528 respectively.

FY 21-22

The FY 21-22 budget calls for the combined net asset balance of the Internal Services Funds to increase by \$91,878, ending with a combined fund balance of \$970,909. Public Works Administration is expected to end the year with a net asset balance of \$771,446. The Information Management Services Fund is expected to decrease by \$3,944 to \$107,001, with the Central Maintenance Fund decreasing to \$92,462.

Trust and Agency Funds

FY 20-21

During FY 20-21, the Trust and Agency Funds increased by \$19,899 to a combined fund balance of \$29,841,151. In the Firefighter's Fund, an increase of \$19,899 was realized, bringing the year-end fund balance to \$128,537. The Police Pension fund had no revenue or expenses for this year, making its year-end fund balance \$29,712,613.

FY 21-22

In the Firefighter's Fund, a year-end fund balance of \$145,557 is expected, reflective of an increase of \$17,020. No revenue or expenses are expected in the Police Pension Fund. As such, the combined fund balance for Trust and Agency Funds is expected to total \$29,858,613.

On the following page, year end fund balance estimates are combined with un-audited, preliminary estimates for revenues and expenses in 2020 & 2021. These balances may change, based on the official audits of fiscal years 2020 and 2021.

ESTIMATED FUND BALANCES

FY 20-21

FY 21-22

	GENERAL FUND		SPECIAL REVENUE FUNDS		BEGINNING BALANCE April 30, 2020	ACTUAL		TOTAL		ACTUAL		ESTIMATED		ORIGINAL		TOTAL		ORIGINAL		ESTIMATED	
	REVENUE	EXPENSES	REVENUE	EXPENSES		YEAR-END	REVENUE	AVAILABLE	YEAR-END	EXPENSES	REVENUE	AVAILABLE	REVENUE	AVAILABLE	BUDGETED	EXPENSES	REVENUE	AVAILABLE	BUDGETED	EXPENSES	BALANCE
	11,958,715	11,725,127	16,696,626	11,725,127	4,737,911	11,069,283	16,040,782	11,051,101	4,989,681												
SPECIAL REVENUE FUNDS																					
Motor Fuel Tax	885,863	505,487	1,007,494	505,487	121,631	897,811	1,399,818	1,356,493	43,325												
Local Motor Fuel Tax	540,763	368,589	1,640,928	368,589	320,000	320,000	1,592,339	486,652	1,105,687												
Economic Development	253,366	178,677	573,953	178,677	320,030	200,030	595,306	195,000	400,306												
Micro Loan	6,819	0	402,407	0	9,200	9,200	411,607	20,300	391,307												
TIF	48	0	323,098	0	323,050	0	323,098	0	323,098												
TIF II	524,246	30,427	842,224	30,427	317,978	600,000	1,411,797	390,000	1,021,797												
TIF III	1,164,885	51,832	2,840,040	51,832	1,675,155	1,490,500	4,278,708	1,232,467	3,046,241												
TIF IV	4,264	15,975	97,421	15,975	93,157	4,000	85,446	16,000	69,446												
Special Police	8,725	0	38,356	0	29,631	22,050	60,406	0	60,406												
EDA/RLF	40,302	0	1,849,630	0	1,809,328	35,200	1,884,830	1,000	1,883,830												
Rental Rehab	50	56,991	417,608	56,991	417,558	50	360,667	35,604	325,063												
Community Development	640,277	628,342	666,138	628,342	25,861	768,533	806,329	769,001	37,328												
SPECIAL REVENUE TOTAL	4,069,608	1,836,320	10,699,297	1,836,320	6,629,689	4,347,374	13,210,351	4,502,517	8,707,834												
CAPITAL PROJECTS																					
Corp. Restricted Reserve	126	654,226	1,540,043	654,226	1,539,917	200	886,017	479,500	406,517												
CAPITAL PROJECTS TOTAL	126	654,226	1,540,043	654,226	1,539,917	200	886,017	479,500	406,517												
DEBT SERVICE																					
Debt Service	54,905	56,210	428,489	56,210	373,584	50,000	422,279	0	422,279												
DEBT SERVICE TOTAL	54,905	56,210	428,489	56,210	373,584	50,000	422,279	0	422,279												
PROPRIETARY FUNDS																					
Special Events	0	0	0	0	0	57,000	57,000	57,000	0												
Sports Complex	349,691	19,981,559	362,691	19,981,559	13,000	1,078,750	(18,540,118)	964,864	(19,504,982)												
Landfill	0	127	84,809	127	84,809	0	84,682	135	84,547												
Garbage	628,372	606,807	800,971	606,807	172,599	640,950	835,114	632,247	202,867												
Gas	1,277,032	1,179,070	1,322,672	1,179,070	45,640	1,277,003	1,420,605	1,264,095	156,510												
Water	2,870,913	2,317,747	12,851,185	2,317,747	9,980,272	3,128,210	13,661,648	3,385,051	10,276,597												
Wastewater	3,455,356	3,028,473	17,500,146	3,028,473	14,044,790	3,507,226	17,978,899	5,490,282	12,488,617												
Electric	18,867,488	17,254,291	55,138,899	17,254,291	36,271,411	18,493,341	56,377,949	19,824,178	36,553,771												
Storm Water Drainage	809,532	610,192	858,997	610,192	49,465	857,727	1,106,532	747,310	359,222												
Airport	886,150	884,056	24,108,978	884,056	23,222,828	835,785	24,060,707	834,612	23,226,095												
Chanute EDC	577,397	870,819	4,201,593	870,819	3,624,196	513,787	3,844,561	473,183	3,371,378												
PROPRIETARY FUND TOTALS	29,721,931	46,733,141	117,230,939	46,733,141	87,509,008	30,389,779	100,887,577	33,672,957	67,214,620												
INTERNAL SERVICES (net assets)																					
Public Works Admin	3,663,483	3,701,538	4,370,096	3,701,538	706,613	4,069,906	4,738,464	3,967,018	771,446												
Information Mgmt. Svcs.	431,906	429,666	540,611	429,666	108,705	418,785	529,730	422,729	107,001												
Central Maintenance	651,408	617,686	717,214	617,686	65,806	649,969	749,497	657,035	92,462												
INTERNAL SERVICES TOTALS	4,746,797	4,748,890	5,627,921	4,748,890	881,124	5,138,660	6,017,691	5,046,782	970,909												
TRUST & AGENCY																					
Firefighters'	26,197	6,298	134,835	6,298	108,638	22,020	150,557	5,000	145,557												
Police Pension (net assets)	0	0	29,712,613	0	29,712,613	0	29,712,613	0	29,712,613												
TRUST & AGENCY TOTALS	26,197	6,298	29,847,449	6,298	29,712,613	22,020	29,863,171	5,000	29,858,171												
GRAND TOTAL	50,578,279	65,760,212	182,070,764	65,760,212	131,383,847	51,017,316	167,327,868	54,757,857	112,570,011												

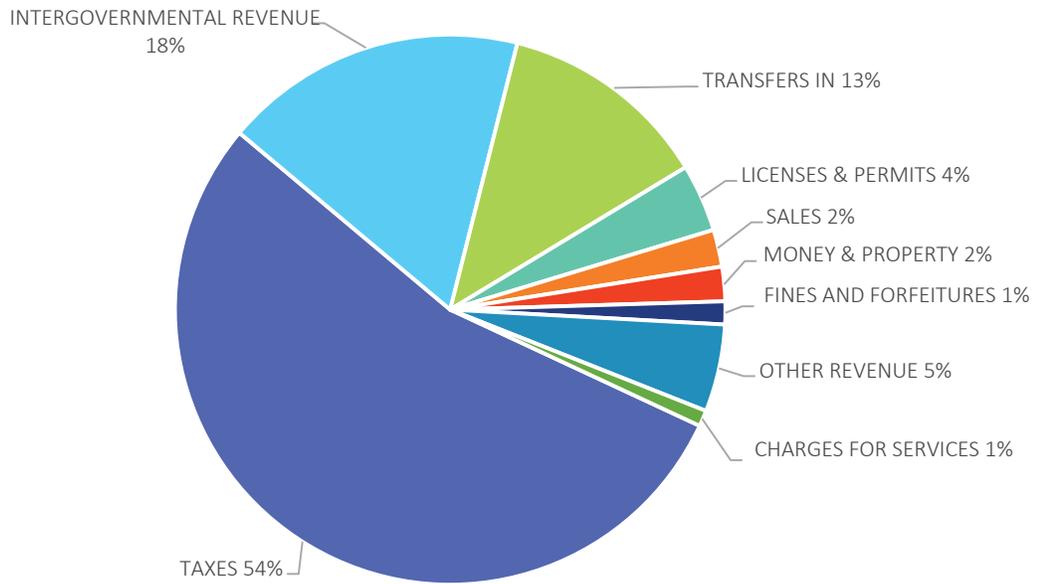
The balances of April 30, 2020 and April 30, 2021 are estimates and may change after the annual audits of fiscal years 2020 and 2021.

GENERAL FUND

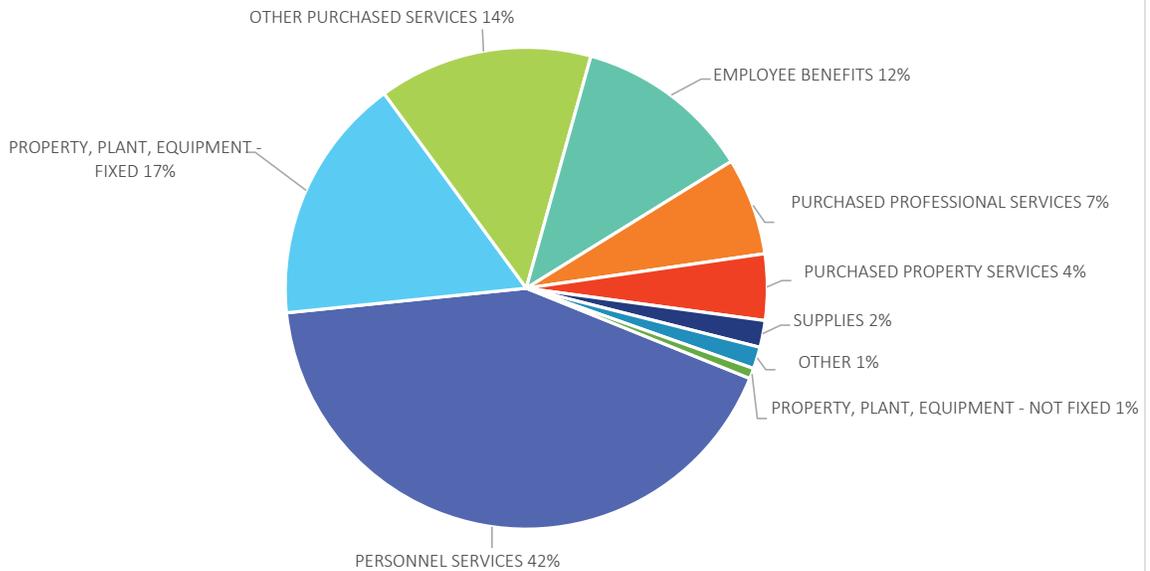
This fund serves as the general operating fund for the governmental activities of the Village.
The major source of revenue is taxes.

Department	Page
FY 20-21 Revenue and Expenditures by Category (Graphs)	46
Revenue Trends	47
Total Revenue	50
Summarized General Corporate Fund Revenue and Expenses	53
Government Administration	56
Recreation	63
Comprehensive Planning and Zoning	70
Police	75
Police and Fire Commission	83
Fire	84

Fiscal Year 2020-2021 Actual Revenues (Est.) \$11,958,715



Fiscal Year 2020-2021 Actual Expenses (Est.) \$11,725,127



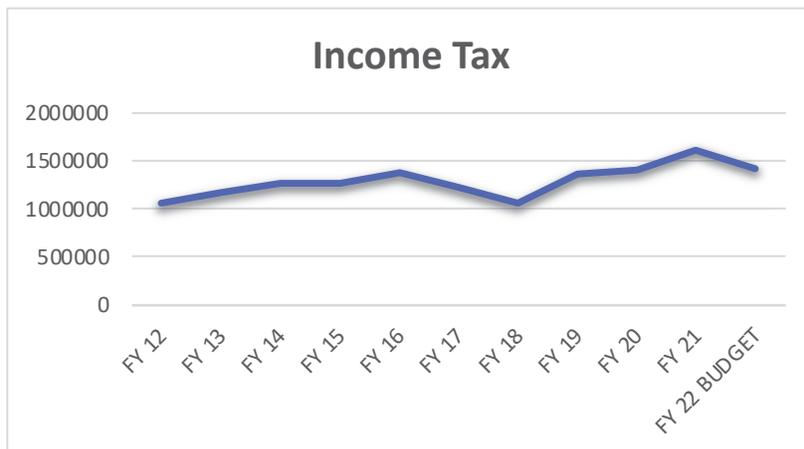
GENERAL FUND REVENUE TRENDS

Ten-Year History of Selected Sources

Totaling \$5,854,554, the following six sources of revenue represented 48.95% of the 2021 Fiscal Year's total Operating Revenue, \$11,958,715.



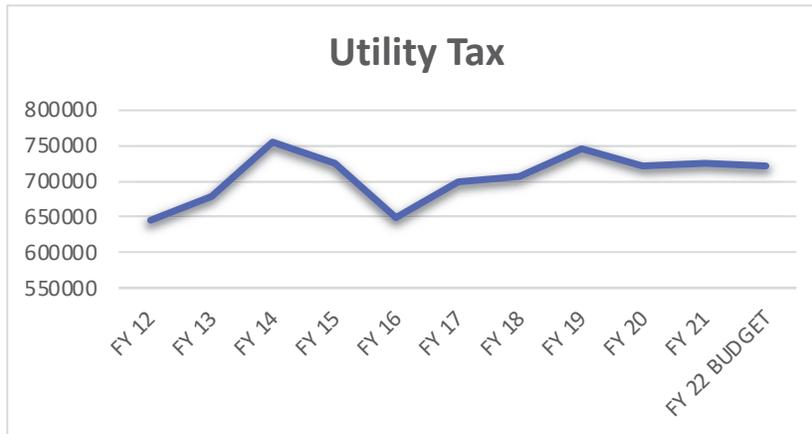
General Sales Tax Revenues have generally increased from FY 2012. Reflective of the current global uncertainty, the amount budgeted does not reflect an increase, with total receipts of \$1,535,868 expected.



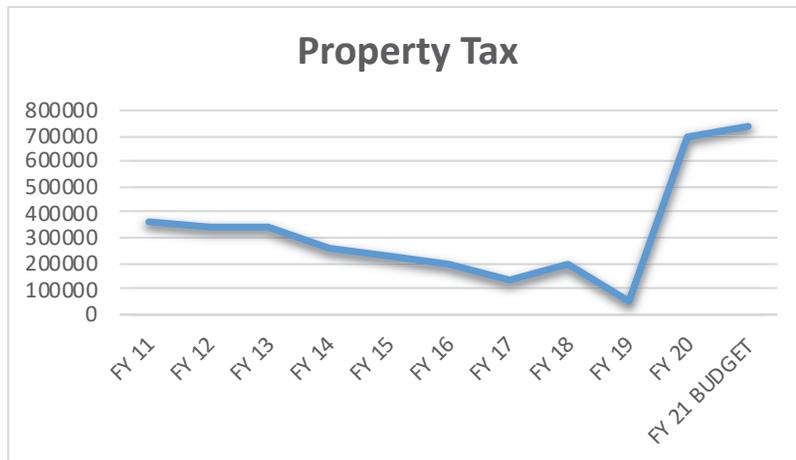
Expected income tax receipts are calculated on a per capita basis. They are dependent on the general economic situation, as well as capital gains in the financial markets. \$1,418,149 has been budgeted for Fiscal Year 2022, an increase of 4.37% from Fiscal Year's Budget of \$1,358,805. This reflects a level of optimism about COVID-19 recovery, while also being cognizant of the fact that the pandemic's impacts may not have yet been fully realized.

GENERAL FUND REVENUE TRENDS

Ten-Year History of Selected Sources



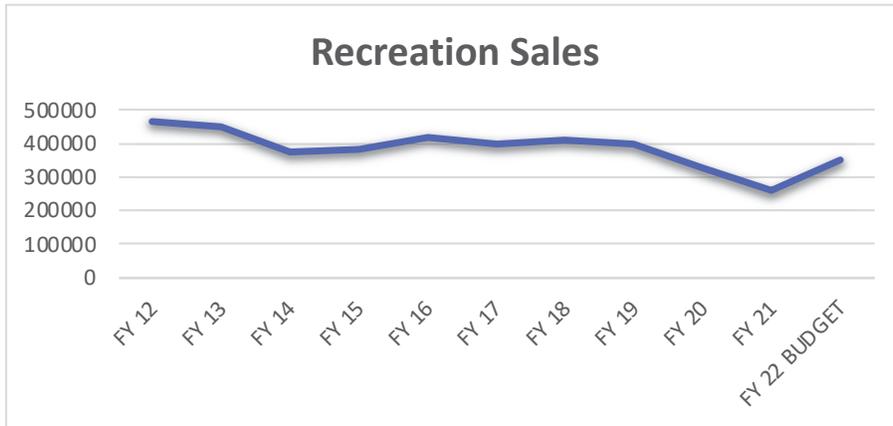
Overall, the Utility Tax trend has remained steady, due in large part to continued utility usage by several large and well-established industrial customers within the Village. Conservatively, \$722,507 has been budgeted in this line-item, reflective of routine utility usage by the customers mentioned above.



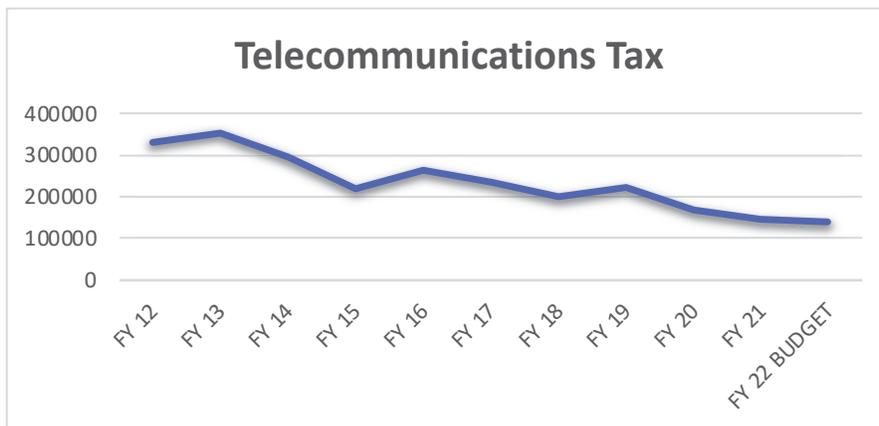
The significant drop in Property Tax from Fiscal Year 2011 to Fiscal Year 2019 was due to a reallocation of Police Pension moneys from the General Fund. With the reallocation complete, this revenue stream is expected to experience continued growth. Revenues of \$1,300,000 are expected.

GENERAL FUND REVENUE TRENDS

Ten-Year History of Selected Sources



Recreation sales have been steady in recent years, due to stagnant population growth. Between FY 20-21, the impact of the COVID-19 pandemic was realized, resulting in lower-than-expected receipts. Even though the Rantoul Family Sports Complex is now in operation, with pandemic issues still present, a conservative \$349,000 has been budgeted for the 2022 fiscal year.

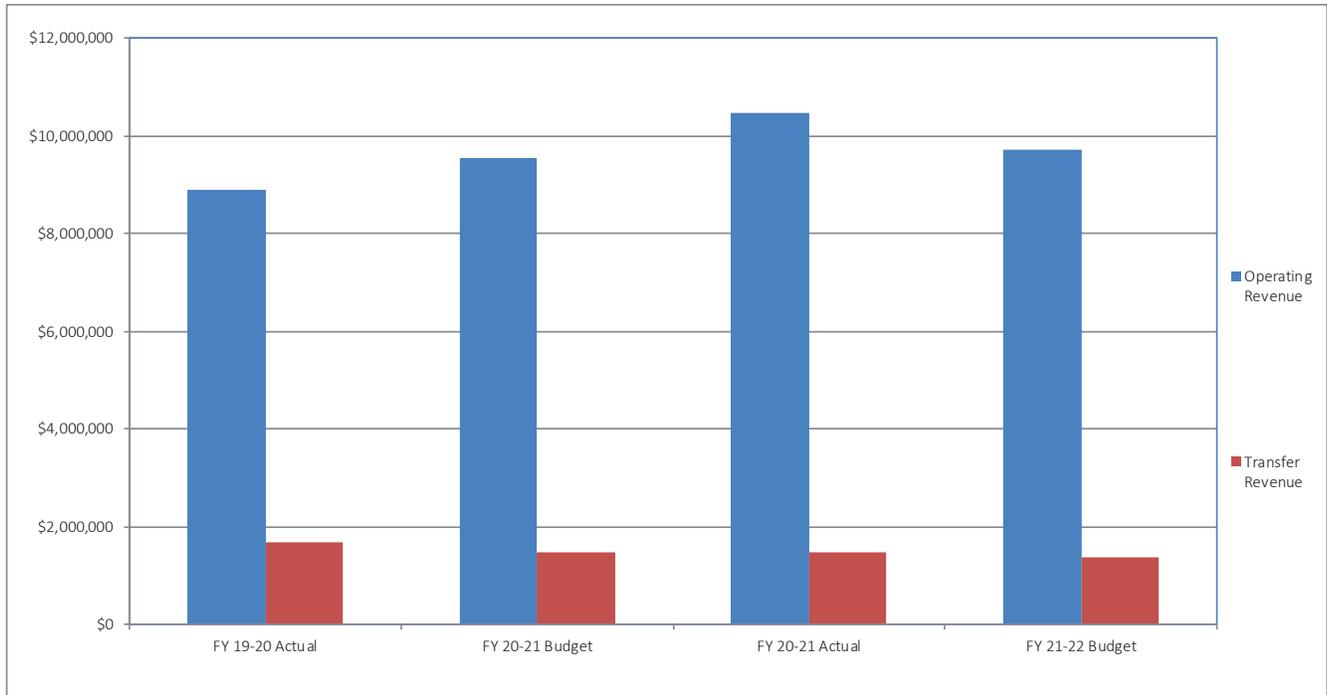


In fiscal years 2014 and 2015, a court decision disallowed a portion of the Telecommunications Tax distribution. As cell phones and the internet continue to diminish the landline industry, this fund is expected to continue its decline. \$140,000 has been budgeted, a decrease of 4.5% from Fiscal Year 2021 actuals.

GENERAL FUND REVENUE

		Actual	Budget	Actual (Est)	Budget	% CHANGE
		FY 19-20	FY 20-21	FY 20-21	FY 21-22	(FY 22 BUDGET TO FY 21 EST.)
TAXES						
311-00-00	GENERAL PROPERTY TAX	692,878	734,530	1,503,005	1,300,000	-13.5%
311-90-00	PROP TAX INTEREST	45	0	0	0	0.0%
313-00-00	GENERAL SALES TAX	1,540,233	1,521,954	1,605,691	1,535,868	-4.3%
313-20-00	LOCAL SALES TAX	1,319,740	1,315,000	1,411,000	1,323,230	-6.2%
313-50-00	GENERAL USE TAX	446,538	459,406	572,279	499,234	-12.8%
313-60-00	CANNABIS USE TAX	2,118	10,870	10,578	12,000	13.4%
314-30-00	TELECOMMUNICATIONS TAX	166,758	141,593	146,650	140,000	-4.5%
314-32-00	FRANCHISE FEES	99,786	101,195	95,574	97,033	1.5%
314-32-01	FRANCHISE GAS PAYMT	21,430	22,000	19,785	22,000	11.2%
314-40-00	HOTEL/MOTEL TAX	131,877	160,000	76,798	140,000	82.3%
314-50-00	UTILITY TAX	721,589	700,000	725,777	722,507	-0.5%
318-00-00	OTHER TAXES	0	0	0	0	0.0%
318-20-00	CHARITABLE GAMES TAX	1,861	3,500	1,786	1,800	0.8%
318-30-00	VIDEO GAMING TAX	189,375	206,774	189,809	206,774	8.9%
318-40-00	POLICE PENSION UTILITY TAX	215,752	232,800	119,093	0	-100.0%
TAXES		5,549,980	5,609,622	6,477,825	6,000,446	-7.4%
LICENSES AND PERMITS						
321-00-00	BUSINESS LICENSES/PERMITS	4,425	4,000	4,175	3,725	-10.8%
321-10-00	LIQUOR LICENSES	90,408	145,550	173,490	143,540	-17.3%
321-30-00	FIRE PROTECTION	2,251	2,100	2,789	3,200	14.7%
321-40-00	CORP BUSINESS LICENSES	860	800	945	500	-47.1%
321-41-00	GARBAGE HAULERS	0	1,150	1,500	1,050	0.0%
321-42-00	TAXI LICENSES	270	240	295	650	120.3%
321-43-00	TRAILER PARK LICENSES	3,625	10,275	18,250	9,000	-50.7%
321-44-00	TRANSIENT VENDOR LICENSES	300	300	500	300	-40.0%
321-45-00	HOTEL/MOTEL LICENSES	2,140	1,885	1,890	1,885	-0.3%
322-00-00	NON-BUSINESS LICENSES/PERMITS	0	60	135	60	0.0%
322-10-00	BUILDING & EQUIPMENT PERMITS	138,166	150,000	162,627	116,832	-28.2%
322-20-00	VARIANCES - ZONING	0	0	0	0	0.0%
323-10-00	REGISTRATION FEES	98,830	100,000	106,000	94,520	-10.8%
323-20-00	INSPECTION FEES	290	200	0	200	0.0%
323-30-00	REGISTRATION PENALTY	900	300	200	300	50.0%
323-40-00	LIEN REIMBURSEMENTS	5,616	5,000	3,005	3,000	-0.2%
LICENSES AND PERMITS		348,081	421,860	475,801	378,762	-20.4%
INTERGOVERNMENTAL REVENUE						
331-00-00	FEDERAL GOVERNMENT GRANTS	0	4,000	0	1,800	0.0%
334-00-00	STATE GOVERNMENT GRANTS	180,000	930,000	179,900	750,000	316.9%
335-00-00	STATE GOVERNMENT SHARED REVENUE	0	0	4,013	0	0.0%
335-20-00	INCOME TAX	1,402,602	1,358,805	1,612,923	1,418,149	-12.1%
335-21-00	REPLACEMENT TAX	151,520	140,000	198,973	116,437	-41.5%
336-00-00	LOCAL SCHOOL GRANT	120,515	130,000	120,515	125,257	3.9%
337-00-00	LOCAL GOVERNMENT GRANTS	35,000	35,000	8,750	35,000	300.0%
338-10-00	REIMBURSED OT COST	32,000	32,000	5,601	10,601	89.3%
INTERGOVERNMENTAL REVENUE		1,921,637	2,629,805	2,130,675	2,457,244	15.3%

		Actual	Budget	Actual (Est)	Budget	% CHANGE
		FY 19-20	FY 20-21	FY 20-21	FY 21-22	(FY 22 BUDGET TO FY 21 EST.)
SALES						
347-10-00	CONCESSIONS/MERCHANDISE SALES	40,663	45,000	30,340	37,000	22.0%
347-20-00	MEMBERSHIPS	131,534	149,000	72,875	145,000	99.0%
347-30-00	PARTICIPATION/ENTRY FEES	69,755	91,000	34,246	77,500	126.3%
347-30-99	REFUND OF FEES	-4,678	-1,000	5,532	2,000	-63.8%
347-40-00	ADMISSIONS/DAILY FEES	71,758	78,000	64,837	75,000	15.7%
347-90-00	OTHER RECREATION INCOME	1,500	0	0	0	0.0%
347-91-00	SUMMER FOOD PROGRAM	12,755	12,500	29,869	12,500	-58.2%
347-92-00	SOCCER FIELD REVENUE	2,850	5,000	200	0	-100.0%
349-00-00	OTHER SALES	0	0	22,611	0	-100.0%
SALES		326,137	379,500	260,508	349,000	34.0%
CHARGES FOR SERVICES						
359-10-00	OTHER CHARGES	118,395	106,000	112,050	112,676	0.6%
CHARGES FOR SERVICES		118,395	106,000	112,050	112,676	0.6%
FINES AND FORFEITURES						
361-00-00	FINES	81,217	50,000	94,880	77,530	-18.3%
361-20-00	PARKING FINES	7,150	1,500	2,886	3,350	16.1%
362-00-00	FORFEITURES	106,025	50,000	63,500	58,500	-7.9%
363-00-00	NSF FEES	50	50	0	50	0.0%
FINES AND FORFEITURES		194,442	101,550	161,266	139,430	-13.5%
MONEY AND PROPERTY						
371-00-00	INTEREST INCOME	71,880	38,000	14,444	15,335	6.2%
373-20-00	RENTAL - BUILDINGS	179,930	178,000	210,593	153,000	-27.3%
373-30-00	RENTALS - EQUIPMENT	16,729	15,000	16,975	16,690	-1.7%
MONEY AND PROPERTY		268,539	231,000	242,013	185,025	-23.5%
OTHER REVENUE						
381-00-00	OTHER REVENUE	118,444	24,700	608,694	74,800	-87.7%
381-60-00	FIRE CALLS	6,700	7,000	0	0	0.0%
381-70-00	OTHER - SHOP WITH A COP	16,574	15,000	4,250	0	0.0%
381-71-00	OTHER - FIREMAN'S BENEFIT	10,860	0	1,733	0	0.0%
OTHER REVENUE		152,579	46,700	614,677	74,800	-87.8%
TOTAL OPERATING REVENUE		8,879,790	9,526,037	10,474,815	9,697,383	-7.4%
TRANSFERS IN						
399-02-05	FROM MFT FUND	0	0	0	0	0.0%
399-02-06	FROM LOCAL MFT	0	0	0	0	0.0%
399-02-12	FROM TIF FUND	260,000	45,000	45,000	45,000	0.0%
399-02-21	FROM POLICE INVEST	0	0	0	0	0.0%
399-05-20	FROM GARBAGE FUND	25,000	30,000	30,000	30,000	0.0%
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	157,000	157,000	157,000	45,000	-71.3%
399-05-85	FROM CHANUTE EDC	24,000	24,000	24,000	24,000	0.0%
399-06-19	FROM CENT MAINT FUND	20,000	20,000	20,000	20,000	0.0%
TRANSFERS IN		1,693,900	1,483,900	1,483,900	1,371,900	-7.5%
GRAND TOTAL		10,573,690	11,009,937	11,958,715	11,069,283	-7.4%



General Fund Revenues of \$11,069,283 are expected in Fiscal Year 2021-2022, a slight increase of \$59,346 over the 2020-2021 Fiscal Year estimate. This slight increase is reflective of the belief that revenue growth is likely to be very modest. In addition, Transfer Revenue continues to decrease, falling from \$1,483,900 in FY 2021 to \$1,371,900 in FY22. Village leadership has decreased these transfers over the past four Fiscal Years, in order to reduce the Village's overall dependency on transfers into the General Fund revenue stream.

GENERAL FUND (001)DEPARTMENT
DIVISIONALLALL

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				4,971,499
REVENUE				
TAXES	5,549,980	5,609,622	6,477,825	6,000,446
LICENSES & PERMITS	348,081	421,860	475,801	378,762
INTERGOVERNMENTAL REVENUE	1,921,637	2,629,805	2,130,675	2,457,244
SALES	326,137	379,500	260,508	349,000
CHARGES FOR SERVICES	118,395	106,000	112,050	112,676
FINES AND FORFEITURES	194,442	101,550	161,266	139,430
MONEY & PROPERTY	268,539	231,000	242,013	185,025
OTHER REVENUE	152,579	46,700	614,677	74,800
TRANSFERS IN	1,693,900	1,483,900	1,483,900	1,371,900
TOTAL REVENUE	10,573,690	11,009,937	11,958,715	11,069,283
EXPENSES				
PERSONNEL SERVICES	4,993,318	5,210,586	4,954,943	5,137,289
EMPLOYEE BENEFITS	1,173,510	1,017,854	1,389,813	983,441
PURCHASED PROFESSIONAL SERVICES	950,369	875,022	766,222	933,978
PURCHASED PROPERTY SERVICES	775,986	1,047,506	520,462	1,004,652
OTHER PURCHASED SERVICES	985,852	1,091,460	1,683,154	518,886
SUPPLIES	232,894	315,884	210,799	311,575
PROPERTY, PLANT, EQUIPMENT - NOT FIXED	47,795	72,117	82,339	220,400
PROPERTY, PLANT, EQUIPMENT - FIXED	82,947	1,437,975	1,945,967	1,112,200
OTHER	280,882	288,452	171,428	828,680
TRANSFERS OUT	100,000	0	0	0
TOTAL EXPENSES	9,623,553	11,356,856	11,725,127	11,051,101
ENDING BALANCE				4,989,681

GENERAL FUND SUMMARY
EXPENDITURES BY DEPARTMENT

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
GOVERNMENT ADMIN	2,299,862	2,401,369	2,901,426	2,359,767
RECREATION	1,781,349	3,108,827	2,000,541	2,943,020
COMP. PLANNING & ZONING	541,161	590,554	492,330	616,081
POLICE	4,578,802	4,798,182	4,653,175	4,636,586
POLICE & FIRE COMMISSION	9,013	17,524	2,092	17,524
FIRE	413,362	440,400	1,675,563	478,123
TOTAL	9,623,548	11,356,856	11,725,127	11,051,101

GOVERNMENT ADMINISTRATION DEPARTMENT SUMMARY
 EXPENDITURES BY DIVISION

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
ADMINISTRATOR'S OFFICE	227,595	249,699	262,445	283,767
ELECTED OFFICIALS	164,611	178,568	159,045	213,597
COMPTROLLER'S OFFICE	1,255,723	1,048,353	1,728,902	416,355
HUMAN RESOURCES	80,031	91,581	55,933	96,193
GENERAL GOVERNMENT ACTIVITIES	571,902	833,168	695,102	1,349,855
TOTAL	2,299,862	2,401,369	2,901,426	2,359,767

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 19-20	FY 20-21	FY 21-22
Village Administrator	1.00	1.00	1.00
Executive Administrative Assistant	1.00	1.00	1.00
TOTAL	2.00	2.00	2.00

FY 20-21 GOAL STATUS

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

FY 21-22 GOALS

- Please see Village Goals, located on Page 12.

FY 21-22 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

GENERAL FUND

DEPARTMENT
DIVISION

GOVERNMENT ADMINISTRATION
ADMINISTRATOR'S OFFICE

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	153,457	165,237	182,359	163,350
EMPLOYEE BENEFITS	53,454	54,523	55,341	92,580
PURCHASED PROFESSIONAL SERVICES	11,380	9,780	9,780	10,367
PURCHASED PROPERTY SERVICES	1,570	0	0	300
OTHER PURCHASED SERVICES	7,152	19,009	14,614	16,295
SUPPLIES	270	650	214	375
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	312	500	137	500
TRANSFERS OUT	0	0	0	0
TOTAL	227,595	249,699	262,445	283,767

DEPARTMENT
DIVISION

GOVERNMENT ADMINISTRATION
ELECTED OFFICIALS

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	64,500	61,300	61,300	81,700
EMPLOYEE BENEFITS	9,120	8,605	8,505	11,250
PURCHASED PROFESSIONAL SERVICES	53,908	59,473	61,558	70,881
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	36,427	47,090	26,996	48,016
SUPPLIES	140	500	246	250
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	517	1,600	440	1,500
TRANSFERS OUT	0	0	0	0
TOTAL	164,612	178,568	159,045	213,597

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 citizens who 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

The Comptroller’s office is responsible for 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 19-20	FY 20-21	FY 21-22
Comptroller	1.00	1.00	1.00
Accounting Specialist	1.00	1.00	1.00
Finance Manager	1.00	1.00	1.00
Executive Administrative Assistant	1.00	1.00	1.00
TOTAL	4.00	4.00	4.00

FY 20-21 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 for FY21 reporting.
- Work with auditors in completing more of the workpapers for the audit.
Status: In progress.
- Investigate the ability to implement positive pay.
Status: Re-prioritized and postponed per new Comptroller.

FY 21-22 GOALS

- Continual improvement in Distinguished Budget Presentation Award presentation and Annual Comprehensive Financial Report format.
- Identify and purchase new time clock system to be implemented in Spring 2022.
- Migrate Capital Asset Portfolio over to the current ERP system.
- Use technology to migrate to electronic filing and data mining systems.
- Prepare all remaining audit schedules and workpapers that can reasonably be completed in-house.
- Improve upon existing management reports, creating new reports where necessary.

FY 21-22 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENTAL ACTIVITY INDICATORS – COMPTROLLER’S OFFICE

Description	FY 18-19	FY 19-20	FY 20-21
Number of A/P checks issued	3,737	3,673	3,572
Number of Purchase Orders processed	2,081	1,911	2,227
Number of Field Purchase Orders	3,230	3,056	3,200
Number of General Ledger transactions posted	108,499	110,376	93,992

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 and safety 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 by providing job security, equity, and opportunity; promoting positive morale; fostering close-knit, cooperative efforts between all employees, and to continually improve performance in the areas of quality, delivery, and cost of services to the citizens of Rantoul.

FUNCTIONS

Human Resources administers the salary and benefits program, monitors adherence to the personnel code, assists with union issues, manages personnel related legal matters, documents employee status and payroll changes, manages risk liabilities and related Village-wide claims, is responsible for related regulatory reporting and compliance issues, and is responsible for employee recruitment.

AUTHORIZED PERMANENT POSITIONS

	FY 19-20	FY 20-21	FY 21-22
Human Resource Manager	1.00	1.00	1.00
TOTAL	1.00	1.00	1.00

FY 20-21 GOALS STATUS

- Organize Village-Wide COVID-19 Vaccine Clinics.
Status: Completed
- Create Lunch and Learn Series for points of interest and Wellness Topics.
Status: Postponed due to the COVID-19 pandemic.
- Organize Family Oriented events and Day Trips.
Status: Postponed due to the COVID-19 pandemic.
- Use data from wage and comp study to continue effort to normalize salaries against job responsibilities.
Status: Completed

FY 21-22 GOALS

- Create a consistent on-boarding process for all Village of Rantoul employees.
- Organize and standardize employee records filing system, ensuring that the system is HIPAA compliant and that access to sensitive information is properly secured.
- Assess compliance with OSHA standards and regulations. Create a Safety Team that is responsible for implementing safety systems, monitoring compliance, and maintaining training records.
- Complete an audit of I-9 records.
- Publish a monthly employee newsletter.
- Plan employee appreciation events, including possible family activities.

GENERAL FUND

DEPARTMENT
DIVISION

GOVERNMENT ADMINISTRATION
COMPTROLLER'S OFFICE

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	300,084	303,087	273,340	282,380
EMPLOYEE BENEFITS	236,764	97,614	83,345	81,035
PURCHASED PROFESSIONAL SERVICES	110,977	33,722	32,123	36,580
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	600,017	609,730	1,335,909	10,460
SUPPLIES	7,690	4,200	4,185	5,700
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	191	0	0	200
TRANSFERS OUT	0	0	0	0
TOTAL	1,255,723	1,048,353	1,728,902	416,355

DEPARTMENT
DIVISION

GOVERNMENT ADMINISTRATION
HUMAN RESOURCES

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	59,817	59,409	34,726	63,561
EMPLOYEE BENEFITS	13,649	20,530	13,245	19,435
PURCHASED PROFESSIONAL SERVICES	5,657	7,412	5,223	7,647
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	100	3,830	2,680	5,100
SUPPLIES	701	250	43	250
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	107	150	15	200
TRANSFERS OUT	0	0	0	0
TOTAL	80,031	91,581	55,933	96,193

GENERAL FUND

DEPARTMENT

DIVISION

GOVERNMENT ADMINISTRATION

GENERAL GOVERNMENT ACTIVITIES

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	118,353	116,700	95,272	116,700
PURCHASED PROPERTY SERVICES	83,063	454,320	447,205	368,133
OTHER PURCHASED SERVICES	53,505	52,845	57,520	60,709
SUPPLIES	5,051	6,650	6,801	5,650
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	279	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	20,000	0	20,000
OTHER	211,930	182,653	88,025	778,663
TRANSFERS OUT	100,000	0	0	0
TOTAL	571,902	833,168	695,102	1,349,855

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 19-20	FY 20-21	FY 21-22
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	1.00	2.00
Office Supervisor	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	1.00
Rantoul Family Sports Complex Operations Director	0.00	1.00	1.00
Director of Sports Marketing	0.00	1.00	1.00
TOTAL	8.00	.00	11.00

FY 20-21 GOAL STATUS

- Hire Sports Marketing and Operations Director.
Status: Completed
- Improve employee efficiency and customer service through additional Rec1 training.
Status: Ongoing
- Implement more efficient cleaning procedures at the Forum.
Status: Ongoing
- Research addition of another adult recreation activity (e.g. dodgeball or volleyball league).
Status: Wiffle Ball League was created. Additional offerings may follow.
- Expand Youth Center’s after school homework/mentoring time.
Status: Ongoing
- Establish a regional youth sports league utilizing the Rantoul Family Sports Complex.
Status: Ongoing. Multiple Softball leagues were offered at the RFSC in the 20-21 Fiscal Year.

FY 21-22 GOALS

- Institute Rec1 calendar across department for scheduling purposes.
- Implement accounting controls/policies at RFSC.
- Begin research and development of Strategic Parks and Rec Master Plan.
- Implement Forum Fitness Center PARC Grant.
- Generate a minimum of \$200,000 in advertising revenue at the RFSC.
- Secure a naming rights sponsor for the RFSC.

FY 21-22 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

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

Description	2019	2020	2021
Forum			
Memberships (as of January 1)	1,590	1,717	2,300
Youth Center			
Memberships	112	87	55
Participation	30,000	30,000	30,000
Organized sport participation (youth)	1,500	1,500	1,500
Organized sport participation (adult)	400	400	1,000
Number of senior citizens served by C-Carts	4-10 per day	4-10 per day	*
Number of senior citizens served by Peace Meals	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+

* Meals were unable to be offered in the same manner during this year, due to the COVID-19 pandemic.

RECREATION DEPARTMENT - SUMMARY

EXPENDITURES BY DIVISION

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
ADMINISTRATION	346,150	359,441	345,923	394,398
POOL	228,973	244,282	192,703	280,038
FORUM	213,072	1,089,915	259,157	1,039,145
YOUTH CENTER	184,127	217,852	155,679	218,340
CAMPGROUND	43,441	44,441	41,839	45,941
PARKS MAINTENANCE	670,712	1,009,267	942,837	829,408
PROGRAMS	94,874	143,629	62,403	135,750
TOTAL	1,781,349	3,108,827	2,000,541	2,943,020

GENERAL FUND

DEPARTMENT

DIVISION

RECREATION

ADMINISTRATION

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	171,008	173,226	169,231	194,596
EMPLOYEE BENEFITS	49,942	51,784	47,073	62,584
PURCHASED PROFESSIONAL SERVICES	42,205	43,641	42,160	40,535
PURCHASED PROPERTY SERVICES	39,515	41,350	43,068	43,058
OTHER PURCHASED SERVICES	38,224	45,037	40,815	49,229
SUPPLIES	2,520	1,750	1,248	1,750
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	-1	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	2,736	2,653	2,329	2,646
TRANSFERS OUT	0	0	0	0
TOTAL	346,150	359,441	345,923	394,398

DEPARTMENT

DIVISION

RECREATION

POOL

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	98,570	98,814	75,690	108,116
EMPLOYEE BENEFITS	13,455	13,830	11,185	13,847
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	45,116	43,000	28,081	43,000
OTHER PURCHASED SERVICES	3,826	3,800	991	4,250
SUPPLIES	37,269	41,500	38,085	41,500
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	5,275	3,500	3,450	3,500
PROPERTY, PLANT, EQUIPMENT- FIXED	16,786	25,000	24,707	51,000
OTHER	8,676	14,838	10,514	14,825
TRANSFERS OUT	0	0	0	0
TOTAL	228,973	244,282	192,703	280,038

GENERAL FUND

DEPARTMENT

DIVISION

RECREATION

FORUM

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	90,665	105,442	89,858	113,347
EMPLOYEE BENEFITS	22,268	23,576	20,605	22,101
PURCHASED PROFESSIONAL SERVICES	0	0	152	0
PURCHASED PROPERTY SERVICES	71,418	83,705	67,699	82,305
OTHER PURCHASED SERVICES	0	750	0	750
SUPPLIES	7,887	7,000	3,410	7,000
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	8,854	19,000	18,727	19,000
PROPERTY, PLANT, EQUIPMENT- FIXED	6,519	845,000	55,800	789,200
OTHER	5,462	5,442	2,906	5,442
TRANSFERS OUT	0	0	0	0
TOTAL	213,073	1,089,915	259,157	1,039,145

DEPARTMENT

DIVISION

RECREATION

YOUTH CENTER

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	107,844	126,381	80,340	128,585
EMPLOYEE BENEFITS	25,295	27,940	22,143	26,225
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	29,934	44,260	38,181	44,260
OTHER PURCHASED SERVICES	10,928	11,000	11,000	11,000
SUPPLIES	2,260	2,750	1,871	2,750
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	475	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	7,866	5,521	1,668	5,520
TRANSFERS OUT	0	0	0	0
TOTAL	184,127	217,852	155,679	218,340

GENERAL FUND

DEPARTMENT

DIVISION

RECREATION
CAMPGROUND

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	3,550	3,150	3,600	3,150
EMPLOYEE BENEFITS	326	291	342	291
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	39,565	41,000	37,896	42,500
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	43,441	44,441	41,839	45,941

DEPARTMENT

DIVISION

RECREATION
PARKS MAINTENANCE

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	306,994	326,478	299,228	307,564
EMPLOYEE BENEFITS	84,022	89,869	79,986	71,424
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	213,214	117,900	102,104	115,400
OTHER PURCHASED SERVICES	379	720	472	720
SUPPLIES	35,903	44,300	32,286	44,300
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	70,000
PROPERTY, PLANT, EQUIPMENT- FIXED	30,000	430,000	428,761	220,000
OTHER	200	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	670,712	1,009,267	942,837	829,408

GENERAL FUND

DEPARTMENT

DIVISION

RECREATION

PROGRAMS

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	28,313	52,000	12,199	52,000
EMPLOYEE BENEFITS	2,651	4,083	1,160	4,750
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	1,500	1,500	0	1,500
OTHER PURCHASED SERVICES	5,430	13,500	-600	13,500
SUPPLIES	47,260	55,500	38,085	51,500
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	9,720	17,046	11,560	12,500
TRANSFERS OUT	0	0	0	0
TOTAL	94,874	143,629	62,403	135,750

FUND

GENERAL FUND (001)

DEPARTMENT

PLANNING AND 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 and 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 Village plans and policies; expanding the Village's tax base and increasing the level of economic activity with particular emphasis on job creation and retail activity. Additionally, this department administers/enforces the Village public health/safety directives, Building Code regulations, and Planning and Zoning Ordinances.

The Department leads community planning activities including plan development and adoption, public outreach and involvement, and plan implementation and assures implementation of the goals, objectives, and policies of the Village's Comprehensive Plan. The Department also coordinates 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 to grow the Village's economy.

AUTHORIZED PERMANENT POSITIONS

	FY 19-20	FY 20-21	FY 21-22
Building Inspector	1.00	2.00	2.00
Electrical Inspector	0.00	1.00	0.00
Rental Property Inspector/Building Safety Manager	1.00	1.00	1.00
Property Maintenance Inspector	2.00	2.00	1.00
Executive Administrator/Building Safety and Rental Property	1.00	1.00	1.00
Urban Planner	1.00	1.00	1.00
TOTAL	6.00	8.00	6.00

FY 20-21 GOAL STATUS

- Pursuant to Village Board Strategic Plan: Develop tools and methods for the adequate measurement of customer service quality and increase revenue to the Village or reduce expenditures.
Status: Ongoing
- Review the various building and zoning plans for code compliance prior to the issuance of building permit in an expeditious manner.
Status: Ongoing
- Work closely with the Zoning Administrator on code review for zoning changes, variances and subdivision submittals prior to being presented to the Planning and Zoning Commission and the Village Board.
Status: Ongoing
- Update the Permit Fees to provide a more uniform process consistent with other local municipalities.
Status: Ongoing

COMPREHENSIVE ZONING & PLANNING

DEPARTMENT SUMMARY EXPENDITURES BY DIVISION

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
ADMINISTRATION	137,736	150,075	137,174	133,334
CODE ENFORCEMENT	179,156	102,605	91,566	129,845
BUILDING SAFETY	80,469	195,873	128,518	193,919
RENTAL INSPECTION	143,799	142,001	135,071	158,983
TOTAL	541,160	590,554	492,330	616,081

GENERAL FUND

DEPARTMENT

DIVISION

COMP. PLANNING & ZONING

ADMINISTRATION

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	63,841	78,510	73,365	80,397
EMPLOYEE BENEFITS	25,338	28,908	26,721	27,083
PURCHASED PROFESSIONAL SERVICES	26,904	24,517	21,707	5,074
PURCHASED PROPERTY SERVICES	1,957	0	6	0
OTHER PURCHASED SERVICES	14,799	16,190	13,883	19,230
SUPPLIES	4,798	500	423	200
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	1,450	1,070	1,350
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	100	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	137,737	150,075	137,174	133,334

DEPARTMENT

DIVISION

COMP. PLANNING & ZONING

CODE ENFORCEMENT

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	103,273	62,586	60,094	63,140
EMPLOYEE BENEFITS	43,536	28,169	24,826	24,855
PURCHASED PROFESSIONAL SERVICES	3,915	8,000	5,494	6,000
PURCHASED PROPERTY SERVICES	2,503	0	0	0
OTHER PURCHASED SERVICES	90	2,000	0	2,000
SUPPLIES	230	500	481	500
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	1,350	672	1,350
PROPERTY, PLANT, EQUIPMENT- FIXED	25,510	0	0	32,000
OTHER	100	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	179,157	102,605	91,566	129,845

GENERAL FUND

DEPARTMENT

DIVISION

COMP. PLANNING & ZONING

BUILDING SAFETY

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	62,040	114,692	90,982	113,242
EMPLOYEE BENEFITS	11,889	33,581	27,280	35,977
PURCHASED PROFESSIONAL SERVICES	4,880	30,000	2,655	30,000
PURCHASED PROPERTY SERVICES	609	4,700	2,684	4,000
OTHER PURCHASED SERVICES	972	8,000	2,107	6,000
SUPPLIES	29	4,900	2,810	4,700
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	50	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	80,469	195,873	128,518	193,919

DEPARTMENT

DIVISION

COMP. PLANNING & ZONING

RENTAL INSPECTION

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	98,048	100,326	97,784	102,843
EMPLOYEE BENEFITS	33,812	35,063	32,276	32,156
PURCHASED PROFESSIONAL SERVICES	9,504	3,912	3,912	20,734
PURCHASED PROPERTY SERVICES	921	0	0	0
OTHER PURCHASED SERVICES	310	800	310	800
SUPPLIES	1,155	1,550	789	2,300
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	50	350	0	150
TRANSFERS OUT	0	0	0	0
TOTAL	143,800	142,001	135,071	158,983

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 19-20	FY 20-21	FY 21-22
Chief of Police	1.00	1.00	1.00
Deputy Chief/Lieutenant	2.00	2.00	2.00
Patrol 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
Officer	17.00	16.00	17.00
Canine Officer	1.00	1.00	0.00
Community Services Officer	1.00	1.00	0.00
Police Services Representative	2.00	2.00	2.00
Police Services Representative Supervisor	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	39.00	38.00	37.00

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

- The Operations 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. In addition, the division includes the Investigations Section, School Resource Officers, Social Worker Program,
- The Administrative Division provides specialized and technical services to the police department and community in the form of the Support Section and the Emergency Management function.

FY 20-21 GOALS

- Implement the strategic plan for department.
 - **Status: On-going**
- Attain accreditation through Illinois Law Enforcement Accreditation Program (ILEAP)
 - **Status: On-going**
- Continue to enhance community policing efforts and community engagement by promoting positive citizen interaction and neighborhood safety.
 - **Status: On-going**
- Continue to implement Rantoul's Crime Free Housing Ordinance.
 - **Status: On-going**
- Continue policy manual revision and update bi-annually or as laws or regulations require.
 - **Status: On-going**
- Continually explore outside funding resources through grant opportunities for equipment and training.
 - **Status: On-going**
- Identify training for staff to stay abreast of best law enforcement best practices, technologies and methods.
 - **Status: On-going**
- Continue to increase recruitment efforts to increase a diverse applicant pool.
 - **Status: On-going**
- Continue to develop professional working relationships with other village department staff and employees and the village school systems staff and employees.
 - **Status: On-going**
- Purchase vehicles to maintain fleet operability.
 - **Status: On-going**
- 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.
 - **Status: On-going**
- 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: On-going**
- Develop a plan to conduct regular village-wide drills and exercise to test emergency operations plans and procedures.
 - **Status: On-going**
- Achieve paperless reporting
 - **Status: On-going**
- Continue to develop an intelligence gathering and dissemination system to share information between patrol shifts, detectives and school resource officers.
 - **Status: On-going**
- 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: On-going**

- Continue supervisory/management training for Lieutenant and Sergeants, with the focus on sending at least two (2) Sergeants to an executive leadership course.
 - **Status: On-going**
- Continue outreach efforts to improve upon established community relationships and form new partnerships, to include enhancing neighborhood relationships.
 - **Status: On-going**
- Increase frequency of use of bicycle patrol efforts where and when appropriate.
 - **Status: On-going**

FY 21-22 GOALS

- Implement the strategic plan for 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.
- Evaluate the Police Reform bill and make any necessary policy adjustments to remain in compliance.
- 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 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.
- Achieve paperless reporting
- 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)
- Continue efforts to enhance training and development for staff and meet State of Illinois training requirements. This includes training staff to be instructors in various law enforcement disciplines.
- Continue supervisory/management training for command staff and supervisors.
- 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 21-22 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

Crisis Intervention Unit

The Department is undertaking a major initiative to develop a Crisis Intervention unit, led by a Sergeant, focusing on community, advocacy, restoration, engagement, and services. The unit will expand on the existing grant-funded social worker position. A primary goal of this unit is to allow the Department to better deal with persons in crisis, offer resources, and ultimately decrease the need for police involvement in mental health issues.

Emergency Management and Preparedness

The Department is undertaking a major initiative to increase the Village's capabilities to more effectively respond to extraordinary emergency situations associated with natural disasters, technological accidents, or other major incidents. This will be accomplished by developing a more defined Emergency Management plan that focuses on community planning, readiness, and response to emergencies.

DEPARTMENTAL ACTIVITY INDICATORS

The departmental activity indicators as all crime and activity data is collected and reported based on the calendar year and is therefore a misleading set of metrics to reference at fiscal year's end. It is therefore omitted from this report.

DEPARTMENT SUMMARY - POLICE

EXPENDITURES BY DIVISION

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
ADMINISTRATION DIVISION	822,263	1,380,794	1,283,399	1,610,419
SUPPORT DIVISION	727,434	329,997	402,337	286,485
INVESTIGATION DIVISION	489,822	489,924	495,337	496,059
PATROL DIVISION	2,524,084	2,590,267	2,470,325	2,236,223
ESDA DIVISION	15,199	7,200	1,775	7,400
TOTAL	4,578,802	4,798,182	4,653,175	4,636,586

GENERAL FUND

DEPARTMENT
DIVISION

POLICE
ADMINISTRATION

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	337,927	304,420	286,827	422,234
EMPLOYEE BENEFITS	78,398	117,462	40,199	99,295
PURCHASED PROFESSIONAL SERVICES	113,690	514,822	508,586	565,596
PURCHASED PROPERTY SERVICES	80,662	103,510	87,957	107,900
OTHER PURCHASED SERVICES	129,260	198,821	190,357	208,232
SUPPLIES	45,764	83,563	71,379	83,300
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	4,843	41,267	54,636	120,000
PROPERTY, PLANT, EQUIPMENT- FIXED	4,132	0	29,220	0
OTHER	27,587	16,929	14,238	3,862
TRANSFERS OUT	0	0	0	0
TOTAL	822,263	1,380,794	1,283,399	1,610,419

DEPARTMENT
DIVISION

POLICE
SUPPORT

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	279,582	240,115	266,978	217,358
EMPLOYEE BENEFITS	105,492	89,842	135,309	69,127
PURCHASED PROFESSIONAL SERVICES	339,687	0	0	0
PURCHASED PROPERTY SERVICES	218	0	0	0
OTHER PURCHASED SERVICES	783	0	0	0
SUPPLIES	1,422	40	50	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	250	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	727,434	329,997	402,337	286,485

GENERAL FUND

DEPARTMENT
DIVISION

POLICE
INVESTIGATION

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	439,980	464,604	468,627	466,618
EMPLOYEE BENEFITS	29,238	25,320	26,272	29,441
PURCHASED PROFESSIONAL SERVICES	3,150	0	836	0
PURCHASED PROPERTY SERVICES	11,628	0	0	0
OTHER PURCHASED SERVICES	3,764	0	-398	0
SUPPLIES	1,500	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	363	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	200	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	489,823	489,924	495,337	496,059

DEPARTMENT
DIVISION

POLICE
PATROL

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	2,064,959	2,178,359	2,053,652	2,001,808
EMPLOYEE BENEFITS	311,156	253,933	260,028	234,415
PURCHASED PROFESSIONAL SERVICES	10,473	0	0	0
PURCHASED PROPERTY SERVICES	63,318	0	0	0
OTHER PURCHASED SERVICES	18,227	0	0	0
SUPPLIES	28,222	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	24,900	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	117,975	117,975	0
OTHER	2,830	40,000	38,670	0
TRANSFERS OUT	0	0	0	0
TOTAL	2,524,085	2,590,267	2,470,325	2,236,223

GENERAL FUND

DEPARTMENT

DIVISION

POLICE

ESDA

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	2,620	2,600	1,660	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	12,579	1,500	90	1,500
PURCHASED PROPERTY SERVICES	0	3,000	0	3,000
OTHER PURCHASED SERVICES	0	100	25	2,900
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	15,199	7,200	1,775	7,400

DEPARTMENT SUMMARY - POLICE & FIRE COMMISSION

EXPENDITURES BY DIVISION

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
ADMINISTRATION	9,014	17,524	2,092	17,524
TOTAL	9,014	17,524	2,092	17,524

GENERAL FUND

DEPARTMENT
DIVISION

POLICE & FIRE COMMISSION
ADMINISTRATION

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	620	1,300	340	1,300
EMPLOYEE BENEFITS	47	100	26	100
PURCHASED PROFESSIONAL SERVICES	6,459	6,100	64	6,100
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	881	7,074	375	7,074
SUPPLIES	1,007	2,950	1,287	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	9,014	17,524	2,092	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 19-20

FY 20-21

FY 21-22

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 20-21 GOAL STATUS

- Buy new Genesis battery extrication tools for two trucks.
Status: To be ordered summer 2021.
- Hire and train new firefighters.
Status: Ongoing
- Purchase new air packs.
Status: Will be received in June 2021. Ongoing training will occur prior to putting them into use.

FY 21-22 GOALS

- Hire and train new firefighters.
- Purchase thermal imaging cameras to be used with the previously purchased air packs and face masks.

FY 21-22 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS.

- Target Solutions software program purchased to help with training.
- SOP revision process to be continued throughout the fiscal year.
- Conversion to Tyler Solutions system for consistency with Champaign County METCAD.

DEPARTMENTAL ACTIVITY INDICATORS - FIRE

Description	2018	2019	2020
Man-hours in training	1,900	1,900	1,900
Proportion of firefighters reaching a State-recommended certification level	26-28	25-31	26-31
Number of fire calls	375	409	430
Average response time (minutes)	4-5	4-5	4-5
Estimated residential fire damage	\$332,500	\$128,600	\$241,100
Number of fire-related injuries	0	0	0
Estimated commercial fire damage	\$14,000	\$100,000	\$1,691,000

DEPARTMENT SUMMARY - FIRE

EXPENDITURES BY DIVISION

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
ADMINISTRATION	108,686	130,075	122,348	132,924
SUPPRESSION	304,676	310,325	1,553,215	345,199
TOTAL	413,362	440,400	1,675,563	478,123

GENERAL FUND

DEPARTMENT

DIVISION

FIRE

ADMINISTRATION

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	9,953	15,443	14,363	16,264
PURCHASED PROPERTY SERVICES	71,743	77,048	76,505	76,567
OTHER PURCHASED SERVICES	20,872	30,664	27,619	32,121
SUPPLIES	947	1,600	1,034	1,600
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	3,560	4,200	1,900	4,200
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	1,611	1,120	927	2,172
TRANSFERS OUT	0	0	0	0
TOTAL	108,686	130,075	122,348	132,924

DEPARTMENT

DIVISION

FIRE

SUPPRESSION

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	155,626	168,550	177,490	170,000
EMPLOYEE BENEFITS	23,658	32,831	26,741	25,470
PURCHASED PROFESSIONAL SERVICES	66,695	0	0	0
PURCHASED PROPERTY SERVICES	17,532	32,213	29,480	72,729
OTHER PURCHASED SERVICES	39,906	20,500	15,719	20,500
SUPPLIES	869	55,231	12,871	55,000
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	1,000	1,411	1,000
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	1,289,504	0
OTHER	389	0	0	500
TRANSFERS OUT	0	0	0	0
TOTAL	304,676	310,325	1,553,215	345,199

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.	88
Local Motor Fuel Tax	To account for revenue/expenses related to local gasoline taxes for construction, improvement, and maintenance of street.	89
Economic Development	To account for revenue/expenses of commercial and industrial development.	90
Micro Loan	To account for monies loaned to Village business for improvements, approved by the Village and the Micro Loan committee.	91
TIF I, TIF II, TIF III, TIF IV	To account for revenue/expenses related to the Tax Increment Financing districts.	92-95
Special Police	To account for monies received from properties forfeited to the Police to be used for Police investigative activities.	96
EDA/RLF	To account for revenues to be used to provide local business loans.	97
Rental Rehab	To account for a low interest loan program for the rehabilitation of local rental properties.	98
Community Development	To account for federal revenues received under the Community Development Block Grant program. Activities include capital improvements, housing rehabilitation, and economic development.	99

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

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				502,007
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	467,807	452,935	885,522	897,311
SALES	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	7,879	500	341	500
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	475,687	453,435	885,863	897,811
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	43,038	31,962	34,987	257,061
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	874,432
OTHER	37,500	0	0	0
TRANSFERS OUT	925,000	225,000	470,500	225,000
TOTAL	1,005,538	256,962	505,487	1,356,493
ENDING BALANCE				43,325

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

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				1,272,339
REVENUE				
TAXES	339,578	360,000	285,166	320,000
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	57	100	180	0
OTHER REVENUE	29,075	0	9,917	0
TRANSFERS IN	700,000	0	245,500	0
TOTAL REVENUE	1,068,710	360,100	540,763	320,000
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	138,476	151,650	184,040	212,200
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	4,599	4,599	4,599	4,599
PROPERTY, PLANT, EQUIPMENT- FIXED	775	0	0	0
OTHER	141,135	217,450	179,950	219,853
TRANSFERS OUT	50,000	50,000	0	50,000
TOTAL	334,985	423,699	368,589	486,652
ENDING BALANCE				1,105,687

ECONOMIC DEVELOPMENT FUND (208)DEPARTMENT
DIVISIONGOVERNMENT ADMINISTRATION
ECONOMIC DEVELOPMENT

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				395,276
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	92	30	62	30
OTHER REVENUE	1,000	0	53,304	0
TRANSFERS IN	240,000	200,000	200,000	200,000
TOTAL REVENUE	241,092	200,030	253,366	200,030
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	47,628	34,000	166,727	135,000
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	7,703	10,000	1,950	10,000
SUPPLIES	299	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	367	30,000	10,000	50,000
TRANSFERS OUT	0	0	0	0
TOTAL EXPENSES	55,997	74,000	178,677	195,000
ENDING BALANCE				400,306

MICRO LOAN FUND (210)DEPARTMENT
DIVISIONGOVERNMENT ADMIN
MICRO LOAN

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				402,407
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	6,895	9,000	6,188	9,000
OTHER REVENUE	338	200	631	200
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	7,233	9,200	6,819	9,200
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	0	300	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	41,058	20,000	0	20,000
TRANSFERS OUT	0	0	0	0
TOTAL	41,058	20,300	0	20,300
ENDING BALANCE				391,307

TIF FUND (212)DEPARTMENT
DIVISIONGOVERNMENT ADMIN
GENERAL GOVERNMENT ACTIVITIES

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				323,098
REVENUE				
TAXES	1,471,371	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	414	0	48	0
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	1,471,784	0	48	0
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	1,959	0	0	0
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	375	0	0	0
SUPPLIES	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	17,283	0	0	0
OTHER	539,691	-375	0	0
TRANSFERS OUT	463,190	0	0	0
TOTAL	1,022,498	-375	0	0
ENDING BALANCE				323,098

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

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				811,797
REVENUE				
TAXES	585,561	600,000	524,205	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	41	0
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	585,561	600,000	524,246	600,000
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	1,175	15,000	12,813	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	588,091	360,000	17,615	360,000
TRANSFERS OUT	0	15,000	0	15,000
TOTAL	589,266	390,000	30,427	390,000
ENDING BALANCE				1,021,797

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

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				2,788,208
REVENUE				
TAXES	1,478,747	1,490,000	1,164,002	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	8,840	0	882	500
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	1,487,587	1,490,000	1,164,885	1,490,500
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	2,425	40,000	37,500	40,000
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	919,189	951,150	14,332	951,150
TRANSFERS OUT	226,317	241,317	0	241,317
TOTAL	1,147,931	1,232,467	51,832	1,232,467
ENDING BALANCE				3,046,241

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

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				81,446
REVENUE				
TAXES	2,813	4,000	4,264	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	2,813	4,000	4,264	4,000
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	275	0	975	1,000
PURCHASED PROPERTY SERVICES	95,520	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	15,000	15,000	15,000
TOTAL	95,795	15,000	15,975	16,000
ENDING BALANCE				69,446

SPECIAL POLICE FUND (221)DEPARTMENT
DIVISIONPOLICE
INVESTIGATION

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				38,356
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	26,722	22,000	8,718	22,000
MONEY & PROPERTY	17	50	7	50
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	26,739	22,050	8,725	22,050
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	2,000	0	0	0
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	7,000	0	0	0
SUPPLIES	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	10,711	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	19,711	0	0	0
ENDING BALANCE				60,406

EDA RLF FUND (254)DEPARTMENT
DIVISIONGOVERNMENT ADMINISTRATION
ECONOMIC DEVELOPMENT

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				1,849,630
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	40,127	35,000	40,302	35,000
OTHER REVENUE	8,592	200	0	200
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	48,719	35,200	40,302	35,200
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	2,917	1,000	0	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	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	2,917	1,000	0	1,000
ENDING BALANCE				1,883,830

RENTAL REHAB FUND (266)DEPARTMENT
DIVISIONGOVERNMENT ADMINISTRATION
ECONOMIC DEVELOPMENT

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				360,617
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	123	80	50	50
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	123	80	50	50
EXPENSES				
PERSONNEL SERVICES	51,391	52,070	39,587	25,122
EMPLOYEE BENEFITS	22,460	23,354	17,404	10,482
PURCHASED PROFESSIONAL SERVICES	5,539	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	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	79,390	75,424	56,991	35,604
ENDING BALANCE				325,063

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

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				37,796
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	1,105,971	640,277	768,533
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	1,105,971	640,277	768,533
EXPENSES				
PERSONNEL SERVICES	12,083	23,515	39,053	52,651
EMPLOYEE BENEFITS	4,249	5,252	10,180	16,831
PURCHASED PROFESSIONAL SERVICES	11,368	34,502	21,471	12,419
PURCHASED PROPERTY SERVICES	22,748	133,000	102,299	167,000
OTHER PURCHASED SERVICES	1,053	8,100	18,179	9,300
SUPPLIES	380	800	172	800
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	28,791	0
PROPERTY, PLANT, EQUIPMENT- FIXED	2,496	204,866	68,982	460,000
OTHER	40,627	72,520	339,217	50,000
TRANSFERS OUT	0	0	0	0
TOTAL	95,003	482,555	628,342	769,001
ENDING BALANCE				37,328

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
Special Events	To account for revenues and expenses related to Special Events within the Village.	101
Sports Complex	To account for revenues and expenses related to the Rantoul Sports Complex.	102
Landfill	To account for revenues and expenses related to the former Village landfill.	103
Garbage Contract Fund	To account for revenues and expenses related to the garbage collection contract.	104
Gas	To account for revenues and expenses related to the sale of natural gas to the properties on the former Air Force Base.	105
Water	To account for revenues and expenses related to the sale of water to Village residents and other customers.	109
Wastewater	To account for revenues and expenses related to the operation of the Village wastewater treatment facility.	113
Electric	To account for revenues and expenses related to the sale of electricity to Village residents and other customers.	117
Storm Water Drainage	To account for revenues and expenses related to projects for the improvement of storm drainage.	122
Airport	To account for revenues and expenses related to the operation of the airport on the former base property.	124
Chanute EDC	To account for revenue and expenses related to economic development activities on the former base property.	129

SPECIAL EVENTS (505)DEPARTMENT
DIVISIONGOVERNMENT ADMINISTRATION
SPECIAL EVENTS

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				0
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	57,000
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	0	57,000
EXPENSES				
PERSONNEL SERVICES	0	0	0	57,000
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	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	0	0	0	57,000
ENDING BALANCE				0

SPORTS COMPLEX (510)DEPARTMENT
DIVISIONRECREATION
SPORTS COMPLEX

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				-19,618,868
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	0	425,000	213,662	983,750
CHARGES FOR SERVICES	0	0	136,000	95,000
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	0	0	29	0
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	0	425,000	349,691	1,078,750
EXPENSES				
PERSONNEL SERVICES	0	100,550	95,865	359,889
EMPLOYEE BENEFITS	0	39,906	33,362	74,390
PURCHASED PROFESSIONAL SERVICES	788,357	0	12,071	6,000
PURCHASED PROPERTY SERVICES	0	21,500	2,617	178,500
OTHER PURCHASED SERVICES	1,152	34,000	31,690	58,085
SUPPLIES	750	6,000	5,699	33,000
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	6,215	92,031	72,285	0
PROPERTY, PLANT, EQUIPMENT- FIXED	1,055,000	3,000	19,724,003	200,000
OTHER	0	296,987	3,967	55,000
TRANSFERS OUT	0	0	0	0
TOTAL	1,851,474	593,974	19,981,559	964,864
ENDING BALANCE				-19,504,982

LANDFILL FUND (515)DEPARTMENT
DIVISIONPUBLIC WORKS
LANDFILL

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				84,682
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	0	0	0	0
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	0	0	0	0
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	209	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	127	135	127	135
TRANSFERS OUT	0	0	0	0
TOTAL	336	135	127	135
ENDING BALANCE				84,547

GARBAGE FUND (520)DEPARTMENT
DIVISIONPUBLIC WORKS
GARBAGE CONTRACT FUND

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				194,164
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	606,727	617,527	628,339	640,900
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	72	80	32	50
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	606,798	617,607	628,372	640,950
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	555,576	577,023	573,319	595,197
PURCHASED PROPERTY SERVICES	0	1,000	0	1,000
OTHER PURCHASED SERVICES	0	1,000	0	1,000
SUPPLIES	0	50	0	50
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	3,613	5,000	3,488	5,000
TRANSFERS OUT	25,000	30,000	30,000	30,000
TOTAL	584,189	614,073	606,807	632,247
ENDING BALANCE				202,867

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 1,384 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 19-20	FY 20-21	FY 21-22
Chief of Operations – Gas, HVAC, and Safety	1.00	1.00	1.00
Gas Technician	2.00	2.00	1.00
HVAC Technician	2.00	2.00	1.00
TOTAL	5.00	5.00	3.00

FY 20-21 GOAL STATUS

- Implement AMR/AMI meter project.

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

FY 21-22 GOALS

- Finalize the AMR/AMI meter project.

FY 21-22 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENTAL ACTIVITY INDICATORS BY CALENDAR YEAR - GAS

Description	2018	2019	2020
# of gas customers	1,416	1,372	1,384
# HVAC work orders	1,285	1,287	1,182
Average Time to Complete – Hours	2.5	2.5	2

GAS FUND (527)DEPARTMENT
DIVISIONPUBLIC WORKS
GAS

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				143,602
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	938,747	1,176,829	1,116,110	1,109,883
CHARGES FOR SERVICES	159,771	172,000	159,283	167,000
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	63	120	17	120
OTHER REVENUE	-111	0	1,622	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	1,098,471	1,348,949	1,277,032	1,277,003
EXPENSES				
PERSONNEL SERVICES	227,949	188,180	229,438	244,194
EMPLOYEE BENEFITS	75,225	61,399	73,588	82,232
PURCHASED PROFESSIONAL SERVICES	0	2,800	90,382	93,182
PURCHASED PROPERTY SERVICES	23,477	20,875	8,232	23,713
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	631,687	730,411	640,439	675,874
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	1,210	59,123	47,960	65,000
OTHER	-701	5,000	11,131	2,000
TRANSFERS OUT	168,282	90,382	77,900	77,900
TOTAL EXPENSES	1,127,128	1,158,170	1,179,070	1,264,095
ENDING BALANCE				156,510

FUND SUMMARY - GAS (527)

EXPENDITURES BY DEPARTMENT

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
GAS	1,024,058	1,236,070	1,067,388	1,146,658
INT. BLDG. MAINT.	103,070	151,203	111,682	117,437
TOTAL	1,127,128	1,387,273	1,179,070	1,264,095

GAS FUND (527)DEPARTMENT
DIVISIONPUBLIC WORKSGAS

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	182,879	188,180	185,741	196,769
EMPLOYEE BENEFITS	57,764	61,399	54,559	62,470
PURCHASED PROFESSIONAL SERVICES	0	2,800	90,382	93,182
PURCHASED PROPERTY SERVICES	23,477	20,875	8,232	23,463
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	588,617	730,411	603,349	625,874
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	1,210	59,123	38,131	65,000
OTHER	1,830	5,000	9,094	2,000
TRANSFERS OUT	168,282	168,282	77,900	77,900
TOTAL	1,024,058	1,236,070	1,067,388	1,146,658

DEPARTMENT
DIVISIONPUBLIC WORKSINTERNAL BLDG. MAINTENANCE

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	45,070	67,336	43,697	47,425
EMPLOYEE BENEFITS	17,461	33,128	19,029	19,762
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	0	500	0	250
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	43,070	50,239	37,089	50,000
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	9,829	0
OTHER	-2,531	0	2,038	0
TRANSFERS OUT	0	0	0	0
TOTAL	103,070	151,203	111,682	117,437

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 19-20	FY 20-21	FY 21-22
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 20-21 GOAL STATUS

- Commence with roof repairs at water treatment plant.
Status: Top Quality Roofing completed the construction of the roof.
- Install new watermain along Murray Road for the Rantoul Sports Complex development.
Status: The project is complete.

FY 21-22 GOALS

- Design and install HVAC upgrades at the water plant.
- Reconfigure the filter underdrains.
- Install new PLC hardware at the water plant.

FY 21-22 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENTAL ACTIVITY INDICATORS BY CALENDAR YEAR

Description	2018	2019	2020
Cost to treat 1,000 gallons of water	\$4.56	\$3.64	\$4.15
Average gallons treated per day (in millions)	1.63	1.66	1.69
Average water hardness in parts (per million-ppm)*	152	143	147

* 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 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				10,533,438
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	2,537,746	2,812,979	2,578,786	2,873,893
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	38,782	20,000	45,303	20,000
OTHER REVENUE	7,317	8,000	20,507	8,000
TRANSFERS IN	226,317	226,317	226,317	226,317
TOTAL REVENUE	2,810,162	3,067,296	2,870,913	3,128,210
EXPENSES				
PERSONNEL SERVICES	395,761	479,276	391,158	419,612
EMPLOYEE BENEFITS	143,326	167,075	146,337	153,648
PURCHASED PROFESSIONAL SERVICES	131,336	32,357	391,330	460,525
PURCHASED PROPERTY SERVICES	219,276	211,240	191,270	208,785
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	206,274	179,296	210,211	179,250
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	66,432	1,566,529	310,461	1,050,000
OTHER	296,441	527,227	291,177	527,428
TRANSFERS OUT	764,828	764,828	385,803	385,803
TOTAL EXPENSES	2,223,674	3,927,828	2,317,747	3,385,051
ENDING BALANCE				10,276,597

FUND SUMMARY - WATER (535)

EXPENDITURES BY DEPARTMENT

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
WATER TREATMENT	2,156,571	2,361,299	2,007,287	2,335,051
RESERVES	67,103	1,566,529	310,461	1,050,000
TOTAL	2,223,674	3,927,828	2,317,747	3,385,051

WATER FUND (535)DEPARTMENT
DIVISIONPUBLIC WORKS
WATER TREATMENT

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	395,761	479,276	391,158	419,612
EMPLOYEE BENEFITS	143,326	167,075	146,337	153,648
PURCHASED PROFESSIONAL SERVICES	130,665	32,357	391,330	460,525
PURCHASED PROPERTY SERVICES	219,276	211,240	191,270	208,785
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	206,274	179,296	210,211	179,250
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	296,441	527,227	291,177	527,428
TRANSFERS OUT	764,828	764,828	385,803	385,803
TOTAL	2,156,571	2,361,299	2,007,287	2,335,051

DEPARTMENT
DIVISIONPUBLIC WORKS
WATER RESERVES

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	671	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	66,432	1,566,529	310,461	1,050,000
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	67,103	1,566,529	310,461	1,050,000

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 19-20	FY 20-21	FY 21-22
Chief of Operations	1.00	1.00	1.00
Lab Technician	1	1.50	0
Operator/Maintenance	6.00	6.00	6.00
TOTAL	8.00	8.50	7.00

FY 20-21 GOAL STATUS

- Commence with roof repairs at the maintenance building.
Status: Top Quality Roofing completed the work.
- Design and complete the feasibility studies required as part of the wastewater treatment plant’s new discharge permit.
Status: Donohue & Associates has completed the studies.

FY 21-22 GOALS

- Investigate cost effective methods for dewatering sludge.
- Rehab the digester lid.
- Rehab one of the travelling bridge filters.

FY 21-22 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- The Lab Technician position will be moved to PW Administration.

DEPARTMENTAL ACTIVITY INDICATORS BY CALENDAR YEAR – WASTEWATER

Description	2018	2019	2020
Cost to treat 1,000 gallons	\$2.68	\$2.91	\$3.09
Average gallons treated per day (in millions)	3.30	2.69	2.84
Dry metric tons of sludge produced	190.77	110.37	421
Dry metric tons of sludge disposed	0	723.02	848

WASTEWATER FUND (536)DEPARTMENT
DIVISIONPUBLIC WORKS
ALL DIVISIONS

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				14,471,673
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	4,187,747	3,322,620	3,407,026	3,422,923
CHARGES FOR SERVICES	0	500	0	500
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	26,342	8,000	2,093	8,000
OTHER REVENUE	7,591	30,000	435	30,000
TRANSFERS IN	47,629	45,803	45,803	45,803
TOTAL REVENUE	4,269,310	3,406,923	3,455,356	3,507,226
EXPENSES				
PERSONNEL SERVICES	449,846	518,099	402,588	386,945
EMPLOYEE BENEFITS	163,147	239,214	200,246	152,673
PURCHASED PROFESSIONAL SERVICES	181,872	110,160	522,035	770,158
PURCHASED PROPERTY SERVICES	735,372	859,145	759,056	737,910
OTHER PURCHASED SERVICES	795	792	148	792
SUPPLIES	267,160	272,855	199,434	267,000
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	161,595	0
PROPERTY, PLANT, EQUIPMENT- FIXED	383,015	1,834,990	266,690	2,035,000
OTHER	258,635	795,369	281,681	904,804
TRANSFERS OUT	715,877	715,877	235,000	235,000
TOTAL EXPENSES	3,155,719	5,346,501	3,028,473	5,490,282
ENDING BALANCE				12,488,617

FUND SUMMARY - WASTEWATER (536)

EXPENDITURES BY DEPARTMENT

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
WASTEWATER PLANT	2,772,704	3,602,761	2,678,925	3,455,282
RESERVES	383,015	1,743,740	349,548	2,035,000
TOTAL	3,155,719	5,346,501	3,028,473	5,490,282

WASTEWATER FUND (536)DEPARTMENT
DIVISIONPUBLIC WORKS
WASTEWATER PLANT

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	449,846	518,099	402,588	386,945
EMPLOYEE BENEFITS	163,147	239,214	200,246	152,673
PURCHASED PROFESSIONAL SERVICES	181,872	110,160	522,035	770,158
PURCHASED PROPERTY SERVICES	735,372	859,145	759,056	737,910
OTHER PURCHASED SERVICES	795	792	148	792
SUPPLIES	267,160	272,855	199,434	267,000
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	91,250	78,737	0
OTHER	258,635	795,369	281,681	904,804
TRANSFERS OUT	715,877	715,877	235,000	235,000
TOTAL	2,772,704	3,602,761	2,678,925	3,455,282

DEPARTMENT
DIVISIONPUBLIC WORKS
WASTEWATER RESERVE

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
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	161,595	0
PROPERTY, PLANT, EQUIPMENT- FIXED	383,015	1,743,740	187,953	2,035,000
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	383,015	1,743,740	349,548	2,035,000

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 19-20	FY 20-21	FY 21-22
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	7.00
TOTAL	14.00	14.00	13.00

FY 20-21 GOAL STATUS

- Sports Complex electric infrastructure installations.
Status: Project completed.
- CAT generator upgrades.
Status: Project completed.
- Rantoul Foods electric installation and upgrades.
Status: Project completed.

FY 21-22 GOALS

- New Industrial Commercial Substation

FY 21-22 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENTAL ACTIVITY INDICATORS BY CALENDAR YEAR – ELECTRIC

Description	2018	2019	2020
Power delivered to dist. System (KWh)	162,821,391	164,643,593	157,714,489
Power billed to customers (KWh)	154,354,678	156,082,126	149,513,336
Number of service customers			
Residential	5,661	5,548	5,587
Commercial	455	442	460
Industrial	71	68	73
Generation Amount (Mwh)	300	146	142

ELECTRIC FUND (541)DEPARTMENT
DIVISIONPUBLIC WORKS
ALL DIVISIONS

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				37,884,608
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	18,211,851	18,494,545	18,647,593	18,298,841
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	141,049	257,924	154,610	142,000
OTHER REVENUE	71,944	52,600	65,284	52,500
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	18,424,845	18,805,069	18,867,488	18,493,341
EXPENSES				
PERSONNEL SERVICES	1,070,858	1,127,174	1,163,526	1,170,272
EMPLOYEE BENEFITS	316,098	342,924	326,229	347,652
PURCHASED PROFESSIONAL SERVICES	47,787	161,846	2,228,123	2,313,966
PURCHASED PROPERTY SERVICES	198,641	265,794	246,240	418,613
OTHER PURCHASED SERVICES	2,610	2,614	2,333	2,614
SUPPLIES	12,380,593	12,827,485	11,677,886	12,827,485
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	277,792	300,078	300,823	300,000
PROPERTY, PLANT, EQUIPMENT- FIXED	157,023	1,319,597	400,371	1,490,000
OTHER	87,488	191,422	151,782	196,597
TRANSFERS OUT	2,897,355	2,895,529	756,979	756,979
TOTAL EXPENSES	17,436,245	19,434,463	17,254,291	19,824,178
ENDING BALANCE				36,553,771

FUND SUMMARY - ELECTRIC (541)

EXPENDITURES BY DEPARTMENT

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
DISTRIBUTION	1,459,145	1,723,458	1,618,479	1,950,884
TECHNICAL SERVICES	15,820,078	16,391,408	15,235,441	16,383,294
RESERVES	157,023	1,319,597	400,371	1,490,000
TOTAL	17,436,247	19,434,463	17,254,291	19,824,178

ELECTRIC FUND (541)DEPARTMENT
DIVISIONPUBLIC WORKS
ELECTRIC DISTRIBUTION

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	626,832	666,889	678,280	692,799
EMPLOYEE BENEFITS	196,400	213,939	199,377	216,595
PURCHASED PROFESSIONAL SERVICES	28,767	83,025	36,359	125,416
PURCHASED PROPERTY SERVICES	173,421	195,913	194,214	352,460
OTHER PURCHASED SERVICES	2,610	2,614	2,333	2,614
SUPPLIES	67,440	71,000	61,595	71,000
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	277,792	300,078	300,823	300,000
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	85,883	190,000	145,499	190,000
TRANSFERS OUT	0	0	0	0
TOTAL	1,459,145	1,723,458	1,618,479	1,950,884

DEPARTMENT
DIVISIONPUBLIC WORKS
ELECTRIC TECHNICAL SERVICES

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	444,026	460,285	485,247	477,473
EMPLOYEE BENEFITS	119,698	128,985	126,852	131,057
PURCHASED PROFESSIONAL SERVICES	19,020	78,821	2,191,764	2,188,550
PURCHASED PROPERTY SERVICES	25,220	69,881	52,026	66,153
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	12,313,153	12,756,485	11,616,291	12,756,485
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	1,605	1,422	6,283	6,597
TRANSFERS OUT	2,897,355	2,895,529	756,979	756,979
TOTAL	15,820,078	16,391,408	15,235,441	16,383,294

ELECTRIC FUND (541)

DEPARTMENT

DIVISION

PUBLIC WORKSRESERVES

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
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	157,023	1,319,597	400,371	1,490,000
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	157,023	1,319,597	400,371	1,490,000

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 20-21 GOALS STATUS

- Illinois Drive Storm Water improvements.
Status: Ongoing
- Illinois Drive drainage design phase.
Status: Ongoing

FY 21-22 GOALS

- Illinois Drive Storm Water improvements.

FY 21-22 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 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				248,805
REVENUE				
TAXES	834,708	793,794	793,039	832,748
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	0	0	0	0
CHARGES FOR SERVICES	-498	7,500	0	7,500
FINES AND FORFEITURES	0	0	25	0
MONEY & PROPERTY	4,736	500	-511	500
OTHER REVENUE	12,584	0	0	0
TRANSFERS IN	16,979	16,979	16,979	16,979
TOTAL REVENUE	868,509	818,773	809,532	857,727
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	10,429	21,500	280,239	296,500
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	288	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	70,000	64,750	0
PROPERTY, PLANT, EQUIPMENT- FIXED	325,924	0	0	0
OTHER	250,423	430,127	250,203	435,810
TRANSFERS OUT	290,000	290,000	15,000	15,000
TOTAL	877,064	811,627	610,192	747,310
ENDING BALANCE				359,222

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 19-20	FY 20-21	FY 21-22
Airport Manager	0.50	0.50	0.50
Airport Operations Supervisor	1.00	1.00	1.00
Airframe and Power Plant Mechanic (PT)	1.00	1.00	0.00
TOTAL	2.5	2.5	1.5

FY 20-21 GOAL STATUS

- Commence Phase 3 Wildlife deterrent fence project.
Status: This project is substantially complete as of January 2020.
- 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 21-22 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 21-22 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENTAL ACTIVITY INDICATORS BY CALENDAR YEAR – AIRPORT

Description	2018	2019	2020
Gallons of fuel sold	18,626	9,914	18,140
Number of aircraft take-offs and landings	8,500	6,500	7,700
Number of based aircraft	13	14	14

AIRPORT FUND (582)DEPARTMENT
DIVISIONAVIATION
ALL DIVISIONS

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				23,224,922
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	175,529	0	32,470	0
SALES	890	1,000	843	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	640,142	543,024	541,371	684,885
OTHER REVENUE	113,645	286,900	311,466	150,900
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	930,206	830,924	886,150	835,785
EXPENSES				
PERSONNEL SERVICES	83,191	87,236	78,771	86,244
EMPLOYEE BENEFITS	29,169	30,589	30,345	31,140
PURCHASED PROFESSIONAL SERVICES	307,237	100,957	136,169	69,953
PURCHASED PROPERTY SERVICES	401,603	383,805	322,114	358,004
OTHER PURCHASED SERVICES	61,602	63,218	67,637	62,565
SUPPLIES	41,809	57,300	13,431	57,300
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	24,637	56,000	0	53,900
OTHER	71,986	75,506	78,588	75,506
TRANSFERS OUT	174,500	174,500	157,000	40,000
TOTAL EXPENSES	1,195,734	1,029,111	884,056	834,612
ENDING BALANCE				23,226,095

FUND SUMMARY - AIRPORT (582)

EXPENDITURES BY DEPARTMENT

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
ADMINISTRATION	1,195,631	1,029,111	862,469	834,612
OPERATIONS & MAINTENANCE	102	0	3,575	0
PROPERTY MANAGEMENT	0	0	133	0
TOTAL	1,195,733	1,029,111	866,176	834,612

AIRPORT FUND (582)

DEPARTMENT

DIVISION

PUBLIC WORKSAVIATION ADMINISTRATION

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	83,191	87,236	78,771	86,244
EMPLOYEE BENEFITS	29,169	30,589	30,345	31,140
PURCHASED PROFESSIONAL SERVICES	307,237	100,957	132,462	69,953
PURCHASED PROPERTY SERVICES	401,603	383,805	322,114	358,004
OTHER PURCHASED SERVICES	61,602	63,218	67,637	62,565
SUPPLIES	41,809	57,300	13,431	57,300
PROPERTY, PLANT, EQUIPMENT- NOT FIX	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	24,637	56,000	0	53,900
OTHER	71,986	75,506	60,709	0
TRANSFERS OUT	174,500	174,500	157,000	115,506
TOTAL	1,195,733	1,029,111	862,469	834,612

AIRPORT FUND (582)

DEPARTMENT

DIVISION

PUBLIC WORKSPROPERTY MANAGEMENT

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	0	0	133	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	0	0	133	0

FUND

CHANUTE EDC (585)

FUNCTIONS

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

MISSION STATEMENT

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

Authorized Permanent Positions	FY 19-20	FY 20-21	FY 21-22
Airport Property Inspector	0.50	0.50	0.50
TOTAL	0.50	0.50	0.50

FY 20-21 GOAL STATUS

- Complete the transfer of Chanute-12 parcels in the Southeast corner of Base from the Air Force to the Village. From there, transfer the parcels to the University of Illinois.

Status: Amending EDC application to include another two parcels that the University of Illinois has requested.

- Complete Rantoul Business Center roof repairs

Status: Project completed.

FY 21-22 GOALS

- Sell remaining EDC properties and fund projects as allowable in the EDC Agreement dated September 10, 2014.

FY 21-22 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

CHANUTE EDC FUND (585)DEPARTMENT
DIVISIONGOVERNMENT ADMIN
ECONOMIC DEVELOPMENT

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				3,330,774
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	0	48,000	0	30,000
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	25	0	0	0
MONEY & PROPERTY	481,922	471,222	508,018	483,787
OTHER REVENUE	163,135	0	69,378	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	645,082	519,222	577,397	513,787
EXPENSES				
PERSONNEL SERVICES	34,450	34,892	34,345	35,771
EMPLOYEE BENEFITS	10,811	11,262	10,439	11,531
PURCHASED PROFESSIONAL SERVICES	72,351	61,595	56,200	50,379
PURCHASED PROPERTY SERVICES	228,081	265,805	207,516	253,380
OTHER PURCHASED SERVICES	16,919	200,170	236,398	18,020
SUPPLIES	332	500	653	500
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	400,000	207,270	0
OTHER	90,422	94,530	93,998	79,602
TRANSFERS OUT	24,000	24,000	24,000	24,000
TOTAL EXPENSES	477,366	1,092,754	870,819	473,183
ENDING BALANCE				3,371,378

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.	132
Information Management Services (IMS)	To account for revenues and expenses related to operations of the municipal computer network.	142
Central Maintenance	To account for revenues and expenses related to the acquiring, operating, and maintaining vehicles and equipment used by the Village.	144

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 19-20	FY 20-21	FY 21-22
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	2.50	3.00
Systems Maintenance Chief	1.00	1.00	1.00
Systems Maintenance Operator	3.00	3.00	3.00
Lab Technician	0.00	0.00	1.00
TOTAL	11.00	11.50	13.00

FY 20-21 GOAL STATUS

- Upgrade and complete maintenance on storm tax billing software and hardware.
Status: Project will be completed prior to the next storm tax billing cycle in July.

FY 21-22 GOALS

- Perform Phase 1 of the Sign/Post replacement.
- Create a street inventory scoring system in GIS

FY 21-22 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- The Lab Technician position will be moved from the Wastewater fund to Public Works Administration.

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 19-20	FY 20-21	FY 21-22
Engineering Information Technician	2.00	2.50	3.00
TOTAL	2.00	2.50	3.00

FY 20-21 GOAL STATUS

- See list of Public Works goal statuses beginning on Page 132.

FY 21-22 GOALS

- See list of Public Works goals on Page 132.

FY 21-22 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

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

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				668,558
REVENUE				
CHARGES FOR SERVICES	0	0	3,431,334	0
MONEY AND PROPERTY	2,858	3,047	2,674	3,047
OTHER REVENUE	18,632	7,000	4,475	7,000
TRANSFERS IN				
FROM MFT FUND	275,000	275,000	225,000	275,000
FROM TIF FUND	15,000	0	0	0
FROM GAS FUND	90,382	90,382	0	90,382
FROM WATER FUND	379,025	379,025	0	379,025
FROM WASTE WATER FUND	480,877	480,877	0	626,902
FROM ELECTRIC FUND	2,138,550	2,138,550	0	2,138,550
FROM STORM W. DRAINAGE FUND	275,000	275,000	0	275,000
FROM AVIATION	17,500	17,500	0	175,000
FROM CORPORATE FUND	100,000	0	0	100,000
TOTAL TRANSFERS IN	3,771,334	3,656,334	225,000	4,059,859
TOTAL REVENUE	3,792,824	3,666,381	3,663,483	4,069,906
EXPENSES				
PERSONNEL SERVICES	1,385,322	1,565,439	1,394,745	1,441,720
EMPLOYEE BENEFITS	412,715	500,448	559,935	537,676
PROFESSIONAL AND TECHNICAL SERVICES	230,235	310,756	325,460	486,998
PURCHASED PROPERTY SERVICES	313,868	228,906	199,704	178,250
OTHER PURCHASED SERVICES	535,782	580,679	536,832	640,125
SUPPLIES	226,571	262,824	251,261	321,663
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	103,865	44,498	46,358	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	367,395	381,641	360,000
OTHER	1,582	421	5,602	586
TRANSFERS OUT	0	0	0	0
TOTAL EXPENSES	3,209,940	3,861,366	3,701,538	3,967,018
ENDING BALANCE				771,446

PUBLIC WORKS ADMIN FUND (604)

EXPENDITURES BY DEPARTMENT

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PW ADMIN	1,387,667	1,518,042	1,536,033	1,721,576
ENGINEERING INFO.	118,434	227,661	118,179	411,897
CUSTOMER SERVICE	297,232	302,228	256,253	205,803
PUMP STATION MAINT.	362,591	558,439	499,687	406,768
STREET & SYSTEM MAINT.	1,044,016	1,254,996	1,291,385	1,220,974
TOTAL	3,209,940	3,861,366	3,701,538	3,967,018

PUBLIC WORKS ADMIN FUND (604)DEPARTMENT
DIVISIONPUBLIC WORKS
ADMIN

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	469,385	464,762	480,355	390,092
EMPLOYEE BENEFITS	112,249	115,158	151,100	168,189
PURCHASED PROFESSIONAL SERVICES	212,347	292,895	303,249	468,108
PURCHASED PROPERTY SERVICES	42,875	44,260	47,835	43,990
OTHER PURCHASED SERVICES	515,297	559,405	515,592	609,470
SUPPLIES	35,225	41,500	32,701	41,500
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	289	62	5,200	227
TRANSFERS OUT	0	0	0	0
TOTAL	1,387,667	1,518,042	1,536,033	1,721,576

DEPARTMENT
DIVISIONPUBLIC WORKS
ENGINEERING INFORMATION

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	67,879	153,013	69,161	246,683
EMPLOYEE BENEFITS	21,491	46,613	14,462	95,769
PURCHASED PROFESSIONAL SERVICES	17,002	16,361	21,871	17,390
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	11,962	11,274	12,513	20,655
SUPPLIES	0	400	173	31,400
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	100	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	118,434	227,661	118,179	411,897

FUND

PUBLIC WORKS ADMIN (604)

DIVISION

INTERNAL CUSTOMER SERVICE (12)

MISSION STATEMENT

The Customer Service Division aims to provide 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 19-20	FY 20-21	FY 21-22
Utility Office Manager	1.00	0.00	1.00
Utility Office Supervisor	0.00	1.00	0.00
Senior Utility Cashier	1.00	0.00	0.00
Utility Cashier	2.00	3.00	2.00
TOTAL	4.00	4.00	3.00

FY 20-21 GOAL STATUS

- Complete implementation of the new utility bill format to provide more and better utility usage information to the customer.
Status: Ongoing
- Encourage customers to participate in budget billing and bank drafting where possible.
Status: Ongoing
- Enforce double deposits if customer has been disconnected more than once a year.
Status: Ongoing

FY 21-22 GOALS

- Collaborate with Public Works Administration on MyMeter set-up project.
- Encourage customers to participate in budget billing and bank drafting where possible.
- Continue staff training, ensuring high-level, efficient customer service.
- Enforce double deposits if customer has been disconnected more than once a year.

FY 21-22 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENT ACTIVITY INDICATORS – CUSTOMER SERVICE

Active Utility Accounts	FY 19-20	FY 20-21	FY 21-22
Residential	5,553	5,578	5,637
Commercial	451	444	462
Industrial	70	71	74

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

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	218,190	239,504	139,526	135,301
EMPLOYEE BENEFITS	69,829	50,549	106,894	58,327
PURCHASED PROFESSIONAL SERVICES	286	1,500	340	1,500
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	8,524	10,000	8,727	10,000
SUPPLIES	103	675	766	675
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	300	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	297,232	302,228	256,253	205,803

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 19-20

1.00

FY 20-21

1.00

FY 21-22

1.00

Operator/Maintenance

3.00

3.00

3.00

TOTAL

4.00

4.00

4.00

FY 20-21 GOAL STATUS

- See list of Public Works goal statuses beginning on Page 132.

FY 21-22 GOALS

- See list of Public Works goals on Page 132.

FY 21-22 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, and snow removal. 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 19-20	FY 20-21	FY 21-22
Division Foreman	1.00	1.00	1.00
Operator	7.00	7.00	7.00
TOTAL	8.00	8.00	8.00

FY 20-21 GOAL STATUS

- Design and install the new salt shed.
Status: Project Completed.
- Purchase new end loader.
Status: The end loader was purchased.

FY 21-22 GOALS

- Purchase a new dump truck with snowplow.
- Complete striping project.

FY 21-22 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENTAL ACTIVITY INDICATORS BY CALENDAR YEAR – STREETS AND SYSTEMS

Description	2018	2019	2020
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	\$7,295	\$7,295	\$7,295
Tons of salt per lane-mile of street	2.59	2.59	2.59
Annual street sweeping cost	\$42,061	\$53,338	\$27,080
Total cost of brush pick-up	\$127,697	\$111,615	\$73,420
Cost of brush pick-up per residential hook-ups	\$22.55	\$24.70	\$14.65
Total cost of leaf pick-up	\$49,605	\$53,421	\$52,381
Cost of leaf pick-up per residential hook-ups	\$8.76	\$11.82	\$10.45

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

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	220,877	297,993	284,564	241,826
EMPLOYEE BENEFITS	66,508	160,445	150,884	64,942
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	24,659	55,001	27,260	55,000
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	50,396	45,000	36,978	45,000
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	150	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	362,591	558,439	499,687	406,768

DEPARTMENT
DIVISIONPUBLIC WORKS
STREET & SYSTEM MAINTENANCE

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
PERSONNEL SERVICES	408,990	410,167	421,139	427,818
EMPLOYEE BENEFITS	142,637	127,683	136,595	150,449
PURCHASED PROFESSIONAL SERVICES	600	0	0	0
PURCHASED PROPERTY SERVICES	246,334	129,645	124,608	79,260
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	140,847	175,249	180,642	203,088
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	103,865	44,498	46,358	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	367,395	381,641	360,000
OTHER	743	359	402	359
TRANSFERS OUT	0	0	0	0
TOTAL	1,044,016	1,254,996	1,291,385	1,220,974

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 19-20	FY 20-21	FY 21-22
IT Manager	1.00	1.00	1.00
Computer Technician	1.00	1.50	1.50
TOTAL	2.00	2.50	2.50

FY 20-21 GOAL STATUS

- Complete the NaviLine environment upgrade to HTML5 platform and conduct user training.
Status: In process. This project was temporarily delayed due to COVID. The HTE utility billing conversion for water related services is scheduled to be completed in May 2021. Once completed, the HTML5 upgrades will be completed.
- Install new Uninterrupted Power Supply devices for Village workstations.
Status: Completed
- Install new desktop computers at all standard office locations.
Status: Completed

FY 21-22 GOALS

- Install upgraded network switching equipment to increase throughput and bandwidth across the network.
- Purchase and configure storage network, switching equipment, and iPads for new fire department truck technology.
- Replace Microsoft Surface Pro equipment that has been issued to the elected officials and superintendents.

FY 21-22 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

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

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				110,945
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	364,508	431,903	431,903	418,785
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	6	0	4	0
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	364,514	431,903	431,906	418,785
EXPENSES				
PERSONNEL SERVICES	118,696	123,198	135,781	156,234
EMPLOYEE BENEFITS	35,586	42,502	37,519	31,088
PURCHASED PROFESSIONAL SERVICES	140,433	143,634	142,887	149,401
PURCHASED PROPERTY SERVICES	4,807	5,206	5,165	5,206
OTHER PURCHASED SERVICES	8,350	10,000	7,268	13,000
SUPPLIES	9,586	10,150	10,652	11,150
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	18,621	11,750	12,821	22,500
PROPERTY, PLANT, EQUIPMENT- FIXED	2,919	80,975	77,573	34,000
OTHER	100	0	0	150
TRANSFERS OUT	0	0	0	0
TOTAL EXPENSES	339,097	427,415	429,666	422,729
ENDING BALANCE				107,001

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 19-20	FY 20-21	FY 21-22
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 20-21 GOAL STATUS

- Install LED lighting in shop area for increased efficiency and for safety purposes.
Status: Completed
- Dispose of old shop equipment and parts that are outdated.
Status: Ongoing
- Enroll and attend Vactor training course.
Status: To be completed in 2021-2022
- Coordinate repair and painting of bay doors.
Status: Completed
- Research possible training to continue to remain efficient in the job order process.
Status: Ongoing

FY 21-22 GOALS

- Enroll and attend Vactor training course.
- Research possible training with HTE or third-party software to continue to remain efficient in the job order process.
- Institute new storage area for Police Department vehicle equipment.
- Update and provide training on emergency safety locations and logistics.

FY 21-22 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENTAL ACTIVITY INDICATORS BY CALENDAR YEAR – CENTRAL MAINTENANCE

Description	2018	2019	2020
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

RECREATION

DIVISION

ALL DIVISIONS

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				99,528
REVENUE				
CHARGES FOR SERVICES - INTERNAL	639,013	650,821	651,332	649,969
MONEY & PROPERTY	14	0	10	0
OTHER REVENUE	10,700	0	67	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	649,726	650,821	651,408	649,969
EXPENSES				
PERSONNEL SERVICES	268,337	271,694	266,581	285,630
EMPLOYEE BENEFITS	89,975	98,662	83,581	87,610
PROFESSIONAL AND TECHNICAL SERVICES	7,945	7,824	8,553	9,794
PURCHASED PROPERTY SERVICES	193,369	199,443	191,958	197,500
OTHER PURCHASED SERVICES	10,655	17,113	17,460	19,851
SUPPLIES	26,368	28,067	22,634	28,050
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	8,059	8,600	6,919	8,600
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	250	0	0	0
TRANSFERS OUT	20,000	20,000	20,000	20,000
TOTAL EXPENSES	624,958	651,403	617,686	657,035
ENDING BALANCE				92,462

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.	147
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.	148

FIREFIGHTERS' FUND (721)

DEPARTMENT
DIVISION

FIRE
FIRE ADMINISTRATION

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				128,537
REVENUE				
TAXES	21,109	21,000	26,179	22,000
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	66	70	18	20
OTHER REVENUE	17,448	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	38,622	21,070	26,197	22,020
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	0	0	1,173	0
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	12,984	5,000	5,125	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	12,984	5,000	6,298	5,000
ENDING BALANCE				145,557

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

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				29,712,613
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	22,500	0	0
SALES	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	188,171	600,000	0	0
OTHER REVENUE	0	225,000	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	188,171	847,500	0	0
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	1,481,542	1,501,000	0	0
PURCHASED PROFESSIONAL SERVICES	130,385	113,787	0	0
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	6,364	11,500	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	50,000	0	0
TRANSFERS OUT	0	0	0	0
TOTAL EXPENSES	1,618,291	1,676,287	0	0
ENDING BALANCE				29,712,613

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.	150

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

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				885,817
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	300	200	126	200
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	300	200	126	200
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	1,914	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	131	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	55,977	481,391	654,226	479,500
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL EXPENSES	58,022	481,391	654,226	479,500
ENDING BALANCE				406,517

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.	152

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

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
BEGINNING BALANCE				372,279
REVENUE				
TAXES	863,245	835,544	54,900	50,000
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	53	0	5	0
OTHER REVENUE	215,752	0	0	0
TRANSFERS IN	148,190	0	0	0
TOTAL REVENUE	1,227,240	835,544	54,905	50,000
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	436,468	828,703	56,210	0
TRANSFERS OUT	0	0	0	0
TOTAL	436,468	828,703	56,210	0
ENDING BALANCE				422,279

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 both a new Village Administrator and Village Comptroller over the past 3 years, an improved Capital Improvement Planning process will be developed and implemented over the next 3-5 years, in conjunction with the creation of a long-term financial plan for the Village.

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 capital plans and demonstrate capital needs that are most likely to be addressed in the near future.

The information immediately following is a summary of the revenue sources which pay for the FY 21-22 capital budget:

RESOURCE SUMMARY

FY 21-22

GENERAL FUND

Total Budgeted Revenue – \$11,069,283

The major sources of operating revenue for the funding of capital expenses and **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.

For FY 21-22, a \$20,000 capital expenditure is budgeted for Village Building Improvements and Repairs. In the Recreation department, aquatic center improvements totaling \$51,000 are expected: \$25,000 will be used to improve filter media, \$21,000 will be used to replace and install a new diving board, and \$5,000 is budgeted for lane line improvements. For the Forum Fitness Center, \$750,000 is budgeted for funds to be received from the State of Illinois for PARC Grant funded improvements. The Village's portion of that grant has also been set aside at a projected cost of \$39,200. In Recreation's Park Maintenance division, \$200,000 has been budgeted towards replacing playground equipment at Ryan Park and \$20,000 will be used to replace swings at the Huling Home. \$32,000 has been set aside in the Code Enforcement Division to replace their 2004 divisional vehicle with a new truck.

SPECIAL REVENUE FUNDS

Motor Fuel Tax Fund – Total Budgeted Revenue \$897,811

The Motor Fuel Tax Fund will be used for \$874,432 in capital expenditure. \$426,432 has been budgeted for funds to be received through the State of Illinois' Rebuild Program. These funds will be used on the Congress Avenue Construction project. The Village will contribute \$150,000 in MFT funds in support of this project. Additionally, \$250,000 has been budgeted to complete the Sheldon Construction project and \$48,000 towards completion of the Maplewood Construction project.

Community Development Fund – Total Budgeted Revenue \$768,533

The Community Development Fund will be used to fund \$460,000 in capital projects. \$220,000 will be used to repair sidewalks, ramps, and curbs along Congress Avenue. \$100,000 has been set aside towards the repair of sidewalks along Maplewood, with \$100,000 being budgeted for the replacement of playground equipment at Maplewood Park. Economic Development expenses of \$40,000 have also been budgeted through this fund.

CAPITAL PROJECTS

Corporate Restricted Reserve – Total Budgeted Revenue \$200

Various Building Improvements across the Village are being funded through the Corporate Reserve at a cost of \$145,000. Infrastructural Improvements costing \$202,500 and vehicle replacements costing \$132,000 are also expected.

PROPRIETARY FUNDS

Within the Proprietary Funds, money is available to fund long range capital requirements, as well as balances to protect bond projects.

The **Sports Complex** Fund has \$200,000 set aside for turf replacement that will be necessary in ten years.

The **Gas Fund** has \$65,000 set aside towards the purchase and installation of additional AMI meters across the Village.

The **Water Fund** has a total of \$1,050,000 set aside towards the completion of several projects and repairs. \$300,000 has been set aside toward replacing the HVAC system at the Water plant, with \$300,000 reserved for the Filter Underdrain Project. In addition, \$250,000 has been set aside towards the PLC Hardware and Installation Project, \$150,000 for the Broadmeadow Water Main Project, and \$50,000 for the Lead/Galvanized Removal Project.

The **Wastewater Fund** has a total of \$2,035,000 set aside towards several projects, the largest of which is the \$1,320,000 South Murray Road Pump Station project. In addition, \$250,000 has been budgeted for repairs of the Wastewater Treatment Plant's digester, \$200,000 towards the dewatering project, \$150,000 towards the Broadmeadow Sanitary Project, and \$115,000 towards the purchase of replacement vehicles across the department. Money for these capital projects will

come from the Water and Wastewater reserves.

In the **Electric Fund**, \$1,490,000 is budgeted for a number of improvements Village-wide. \$500,000 has been budgeted towards the construction of a new Industrial/Commercial substation, with \$250,000 budgeted towards the refurbishment of Caterpillar Generator Units to be placed in the Prospect substation. \$200,000 has been budgeted towards Overhead/Underground improvements across the village, \$125,000 towards necessary electrical upgrades to meet the needs of Rantoul Foods, \$95,000 towards catalyst upgrades for the Caterpillar Generator units, and an additional \$40,000 towards the purchase of a new boring machine head. Vehicle replacements in the amount of \$150,000 have been budgeted for in this fiscal year. Additional capital expenditures in the amount of \$130,000 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.

In the **Airport Fund**, \$53,900 is budgeted in support of the creation of the Rantoul National Aviation Center's Fuel Farm. Operating revenues will allow for these expenses.

INTERNAL SERVICES FUNDS

In the **Public Works Admin Fund**, \$230,000 has been budgeted towards the purchase of both a Dump Truck and a 1-Ton Truck for the Streets Division. Additionally, \$130,000 has been set aside towards the completion of a Village Striping Project. Revenues within the fund will cover these expenses.

In the **IMS Fund**, \$20,000 is budgeted for the replacement of Superintendent and Elected Official Surface Pro computers, with \$14,000 being set aside for Desktop computer replacements. Revenues within the fund will cover these expenses.

**CAPITAL COMPARISON
FY 21-22**

	Actual FY 19-20	Budget FY 20-21	Actual (Est) FY 20-21	Budget FY 21-22
General Fund				
Government Admin	0	20,000	0	20,000
Recreation	53,305	1,300,000	509,268	1,060,200
Police	4,132	0	147,195	0
Planning and Zoning	0	0	0	32,000
Fire	0	0	1,289,504	0
Total	57,437	1,320,000	1,945,967	1,112,200
Special Revenue Funds				
Motor Fuel Tax	0	0	0	874,432
Local Motor Fuel Tax	775	0	0	0
TIF	17,283	0	0	0
Community Development	2,496	100,000	68,982	460,000
Total	20,554	100,000	68,982	1,334,432
Capital Projects Funds				
Corporate Restricted Res.	55,977	332,000	654,226	479,500
Total	55,977	332,000	654,226	479,500
Proprietary Funds				
Sports Complex	1,055,000	3,000	19,724,003	200,000
Gas	1,210	45,000	47,960	65,000
Water	66,432	1,550,000	310,461	1,050,000
Wastewater	383,015	1,735,000	266,690	2,035,000
Electric	157,023	1,045,000	400,371	1,490,000
Storm Water Drainage	325,924	0	0	0
Airport	24,637	56,000	0	53,900
Chanute EDC	0	400,000	207,270	0
Total	2,013,241	4,834,000	20,956,755	4,893,900
Internal Services Funds				
Pubic Works Admin	0	350,000	381,641	360,000
Information Mgmt. Services	2,919	24,000	77,573	34,000
Central Maintenance	0	0	0	0
Total	2,919	374,000	459,214	394,000
GRAND TOTAL	2,150,128	6,960,000	24,085,144	8,214,032

CAPITAL COMPARISON

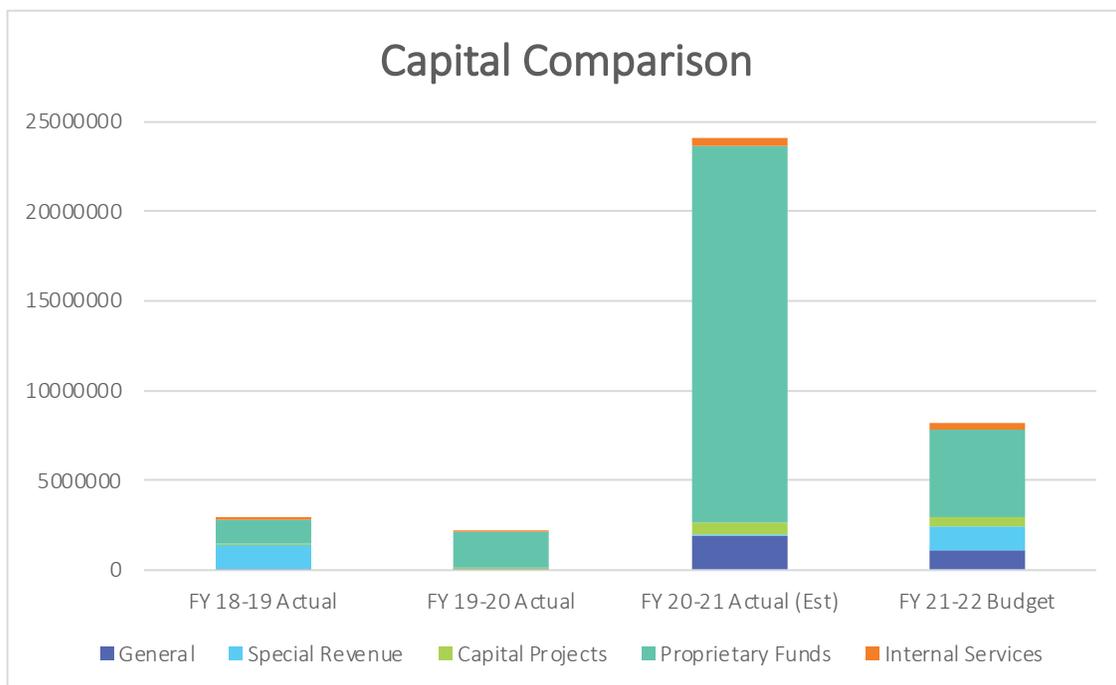
	General	Special Revenue	Capital Projects	Proprietary	Internal Services	TOTAL
FY 18-19 Actual	\$102,488	\$1,296,396	\$43,922	\$1,382,035	\$120,811	\$2,945,652
FY 19-20 Actual	\$57,437	\$20,554	\$55,977	\$958,241	\$2,919	\$1,095,128
FY 20-21 Actual (Est)	\$1,945,967	\$68,982	\$654,226	\$20,956,755	\$459,214	\$24,085,144
FY 21-22 Budget	\$1,112,200	\$1,334,432	\$479,500	\$4,893,900	\$394,000	\$8,214,032

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 realized 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 undertaken 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.

Several large capital projects were undertaken in **FY 20-21**. The largest of these projects was the construction of the Rantoul Family Sports Complex, which was completed this year at a cost of \$19,724,003. These expenditures were taken from the Sports Complex Proprietary Fund. Proprietary Fund expenditure totaled \$20,956,755 across FY 20-21, including \$47,960 for gas meter upgrades (Gas Fund), \$349,000 for roof replacements across the Public Works Department (from the Water and Wastewater Funds), and \$207,270 from the Chanute EDC account for the Rantoul Business Center Roof Replacement project. \$400,371 was expended in the Electric Fund on various projects, including the \$100,000 Pork Plant infrastructure project and the \$89,000 purchase of two replacement vehicles for the Electric Department.

In the General Fund, a total of \$1,945,967 was spent towards the purchase of a new Fire Truck (\$1,289,504) and three new vehicles in the Police Department (\$147,195). Rudzinski Park improvements in the amount of \$360,000 were also made from the General Fund. \$68,982 in Special Revenue Fund expenditure was realized in the Community Development Fund. These funds were used to fund housing rehabilitation projects throughout the Village. The Corporate Reserve was used to fund \$654,226 worth of capital projects, including the replacement of the Police Department HVAC system (\$145,000), the purchase of 70 new Motorola radios for the Police and Fire Departments (\$300,000), a full roof replacement at the Forum Fitness Center (\$87,000), and the purchase of new vehicles for the Recreation department (\$122,000). In the Internal Service Funds, a total of \$459,214 was spent. In the Public Works Administration Fund, a total of \$381,641 was spent towards the construction of a necessary salt shed, along with the purchase of a front end loader and a vacuum excavator. In the Information Management Services fund, \$77,573 was used towards upgrading equipment across the Village.



The following Description of Fixed Capital provides details on all original capital items for **FY 21-22**.

DESCRIPTION OF FIXED CAPITAL BUDGET FY 21-22

GENERAL FUND (001)		
General Government	20,000	Building Improvements & Repairs
Recreation	25,000	Aquatic Center - Filter Media
	21,000	Aquatic Center - Diving Board and Installation (IDPH Required)
	5,000	Aquatic Center - Lane Lines
	750,000	Forum Fitness Center - State Portion of PARC Grant
	39,200	Forum Fitness Center - Village Portion of PARC Grant
	200,000	Parks Maintenance - Ryan Park Playground Equipment
	20,000	Parks Maintenance - Huling Home Swing Replacements
Code Enforcement	32,000	Replacement of 2004 Pontiac - Ford F150 or Dodge Ram
MOTOR FUEL TAX (206)	426,432	Rebuild Funds - Congress Construction
	150,000	Congress Construction
	250,000	Sheldon Construction
	48,000	Maplewood Construction
COMMUNITY DEVELOPMENT (277)	220,000	Congress Sidewalk/Ramps/Curbs
	100,000	Maplewood Sidewalks
	100,000	Maplewood Playground
	40,000	Economic Development
CORPORATE RES. RESERVE (307)	145,000	Building Improvements
	132,000	Vehicle Replacements
	202,500	Infrastructural Improvements
SPORTS COMPLEX (510)	200,000	Turf Replacement - Year 1 of 10
GAS FUND (527)	65,000	Gas AMI Meters
WATER FUND (535)	300,000	Filter Underdrain Project
	50,000	Lead/Galvanized Removal
	300,000	HVAC Project
	150,000	Broadmeadow Water Main Replacement
	250,000	PLC Hardware and Installation
WASTEWATER FUND (536)	1,320,000	South Murray Road Pump Station Project
	150,000	Broadmeadow Sanitary Project
	250,000	Digester Repairs
	200,000	Dewatering Project
	115,000	Vehicle Replacements

ELECTRIC FUND (541)	250,000	Refurbishment of Cat Units and Place in Prospect Sub
	500,000	New Industrial/Commercial Substation
	40,000	Boring Machine Head
	30,000	Street Lights
	40,000	Breaker Maintenance
	95,000	Cat Generator Catalyst Upgrades
	20,000	Arc Flash Ratings
	40,000	Relay Testing
	125,000	Rantoul Foods
	200,000	Overhead/Underground Improvements
	150,000	Vehicle Replacements
AIRPORT (582)	53,900	Fuel Farm - Village Match and Engineering
PUBLIC WORKS ADMIN (604)	230,000	Streets Division - Dump Truck and 1-Ton Truck
	130,000	Streets Division - Striping Project
IMS FUND (618)	14,000	Desktop Replacement - 85 @ \$550 each
	20,000	Superintendent/Elected Official Surface Pro Replacements
GRAND TOTAL	\$8,214,032	

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 21-22	FY 22-23	FY 23-24	FY 24-25
Building Improvements and Repairs	\$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: WATER FUND
DEPARTMENT/DIVISION: WATER

EXPENDITURES PER FISCAL YEAR

Equipment/Project/Activity	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Filter Underdrain Project	\$300,000.00			
HVAC Project	\$300,000.00			
Broadmeadow Water Main Replacement	\$150,000.00			
PLC Hardware and Installation	\$250,000.00			
Lead/Galvanized Removal Project	\$50,000.00			
Water Plant HVAC Project		\$300,000.00		
Lime Truck Chassis		\$60,000.00		
Well #7 Rebuild				\$55,000.00
750,000 Gallon Elevated Tank on Evans Road - West of I-57			\$2,050,000.00	\$2,050,000.00
West Grove Booster Pump Station		\$450,000.00		
Water Treatment Plant East Pump Replacement		\$200,000.00		
12" Century Main Extension		\$150,000.00		
8" Champaign and Wabash Main Replacement		\$200,000.00		
8" Century Main Replacement		\$250,000.00		
12" Century Main Replacement		\$400,000.00		
8" Cuppernell Main Replacement		\$700,000.00		
6" Crane Main Replacement				\$300,000.00
Screw Press		\$750,000.00		
East Sludge Collector Improvements		\$100,000.00		
Filter Media Replacement			\$400,000.00	\$400,000.00
Broadmeadow Water Main				\$500,000.00
Sub-Totals	\$1,050,000	\$3,560,000.00	\$2,450,000.00	\$3,305,000.00
Source of Funding: Water Fund Reserve				

CAPITAL PROJECTS SCHEDULE

FUND:

WASTEWATER FUND

DEPARTMENT/DIVISION:

WASTEWATER

EXPENDITURES PER FISCAL YEAR

Equipment/Project/Activity	FY 21-22	FY 22-23	FY 23-24	FY 24-25
South Murray Road Pump Station	\$1,320,000.00	\$1,320,000.00		
Broadmeadow Sanitary	\$150,000.00			
Digester Repairs	\$250,000.00			
Dewatering Project	\$200,000.00	600,000		
Vehicle Replacements	\$115,000.00			
Pump Station Maintenance (22 Stations)		200,000	200,000	200,000
Facility Roof Maintenance		200,000	200,000	200,000
Sanitary Sewer Replacements/Lining			300,000	
Repair Seams on Eight Trickling Filters			200,000	
Resurface Plant Roads			350,000	
Travelling Bridge Filter			190,000	380,000
Concentration Tank Improvements			100,000	
SCADA Improvements			100,000	
Tower Media Replacement				375,000
Sub-Totals	\$2,035,000	\$2,320,000.00	\$1,640,000.00	\$1,155,000.00

Source of Funding:

Wastewater Fund Reserve

CAPITAL PROJECTS SCHEDULE

FUND: ELECTRIC FUND
DEPARTMENT/DIVISION: ELECTRIC

Equipment/Project/Activity	EXPENDITURES PER FISCAL YEAR			
	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Refurbishment of Cat Units and Placement in Prospect Sub	\$250,000.00			
New Industrial/Commercial Substation	\$500,000.00	500,000	500,000	
Boring Machine Head	\$40,000.00		235,000	
Cat Generator Catalyst Upgrades	\$95,000.00			
Electric Improvements in Support of Rantoul Foods	\$125,000.00			
Overhead/Underground Improvements	\$200,000.00	200,000	200,000	200,000
Vehicle Replacements	\$150,000.00		30,000	30,000
Relay Testing	\$40,000.00	\$25,000.00	\$25,000.00	
Street Lights	\$30,000.00	\$30,000.00	\$150,000.00	
Breaker Maintenance	\$40,000.00	\$30,000.00		
Arc Flash Rating	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Prospect Sub - Second Transformer & Secondary Breakers		\$400,000.00		
Transmission Line for 900 area			\$500,000.00	\$500,000.00
AMI/AMR Program		\$40,000.00	\$40,000.00	
Electric SCADA		\$100,000.00		\$300,000.00
Self-Supporting Pole		\$300,000.00		
Industrial Substation Transformer Rebuild			\$300,000.00	
Sub-Totals	\$1,490,000	\$1,645,000.00	\$2,000,000.00	\$1,050,000.00

Source of Funding:
Electric Fund Reserve

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

Project Name	Amount	Impact on Operations Cost	Impact on Operations
South Murray Road Pump Station	\$1,320,000	Undetermined	Improves the Wastewater Flow through pump stations and reduces overtime calls.
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.
New Industrial/Commercial Substation	\$500,000	Undetermined	Adds additional electric capacity for new and existing industrial/commercial district customers.
Congress Construction - Rebuild Funds	\$426,432	Undetermined	Allows for road construction and repair along Congress Avenue. This will improve upon safety and useable life of this section of infrastructure. Capital expenditures up to this amount will be reimbursed by the State of Illinois' Rebuild Grant Program.
HVAC Upgrade - Water Plant	\$300,000	Undetermined	Reduces maintenance costs for repair of HVAC system.
Filter Under Drains	\$300,000	Undetermined	Improves the Water Treatment System within the Village.
Caterpillar Generator Refurbishment and Placement in Prospect Substation	\$250,000	Undetermined	Improves electric system reliability, resulting in less frequent outages and overtime calls.
Sheldon Construction Project	\$250,000	Undetermined	Allows for road construction and repair along Sheldon Avenue. This will improve upon safety and useable life of this section of infrastructure.
PLC Hardware and Installation	\$250,000	Undetermined	Allows for the purchase and installation of Programmable Logic Controller hardware for the Water Treatment Plant, allowing for automation of certain water treatment plant activities. This will improve water system reliability and allow for future technological improvements.
WWTP Digester Repairs	\$250,000	Undetermined	These repairs will allow the Wastewater Treatment Plant's digester to break down organic waste more effectively. This leads to overall plant efficiency and safety, while improving the Wastewater system throughout the Village.
Street Division Dump Truck and 1-Ton Truck Purchases	\$230,000	Undetermined	Allows street division employees to use safer and more efficient equipment while performing necessary tasks.
Congress Avenue Sidewalks, Ramps, and Curbs	\$220,000	Undetermined	Improves safety and useable life of sidewalks, curbs, and ramps on Congress Avenue.
Infrastructural Improvements - Various Village Buildings	\$202,500	Undetermined	These repairs will improve upon various infrastructural systems within the Village of Rantoul. These repairs will improve upon safety, sanitation, and useable life.
Overhead/Underground Improvements	\$200,000	Undetermined	Improves electric system reliability, resulting in less frequent outages and overtime calls.
Ryan Park Playground Equipment Replacement	\$200,000	Undetermined	Improves safety and useable life of Ryan Park Playground equipment.
Sports Complex - Turf Replacement	\$200,000	Undetermined	The Turf that has been installed at the Sports Complex has a useable life of 10 years. By setting these funds aside for the next ten years, the money will be available to keep the Complex in excellent condition for future sporting events.
WWTP Dewatering Project	\$200,000	Undetermined	This project will lead to more effective dewatering of wastewater at the Wastewater Treatment Plant. This leads to overall plant efficiency and safety, while improving the Wastewater system throughout the Village.
Electric - Vehicle Replacement	\$150,000	Undetermined	Use of new trucks will allow for improved response to service calls. This will improve electric system reliability, resulting in less frequent outages and overtime calls.
Congress Construction - Village Portion	\$150,000	Undetermined	Allows for road construction and repair along Congress Avenue. This will improve upon safety and useable life of this section of infrastructure. This portion of the project is funded through the Village's MFT Fund.
Broadmeadow Water Main Project	\$150,000	Undetermined	Establishes necessary water infrastructure in the Broadmeadow Road area.

Broadmeadow Sanitary Project	\$150,000	Undetermined	Improves the Wastewater Flow through pump stations and reduces overtime calls.
Building Improvements - Various Village Buildings	\$145,000	Undetermined	These building repairs will improve upon safety, useability, and lifespan of various Village buildings.
Village Vehicle Replacements	\$132,000	Undetermined	Replacing older, high-mileage vehicles with newer vehicles will minimize repair expense and also provide Village employees with a safer, more reliable vehicle to use in the course of their duties.
Village Striping Project	\$130,000	Undetermined	Re-striping lane lines and crosswalks across the Village makes them more visible and able to be obeyed by drivers and pedestrians. Safety is improved for the citizenry.
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.
WWTP Vehicle Replacements	\$115,000	Undetermined	Allows Wastewater employees to travel to necessary locations throughout the Village more reliably and efficiently. Vehicle repair costs are also minimized.
Maplewood Sidewalk Project	\$100,000	Undetermined	Improves safety and useable life of sidewalks on Maplewood Avenue.
Maplewood Playground Equipment Replacement	\$100,000	Undetermined	Improves safety and useable life of Maplewood Park Playground equipment.
Caterpillar Generator Catalyst Upgrades	\$95,000	Undetermined	Improves electric system reliability, resulting in less frequent outages and overtime calls.
Gas AMI Meter Purchase and Installation	\$65,000	Undetermined	Improves gas system reliability.
Airport Fuel Farm	\$53,900	Undetermined	Improves airport efficiency and customer service, as fuel will be able to be stored and dispensed to multiple users at the airport.
Lead/Galvanized Removal Project	\$50,000	Undetermined	Removal of toxic and outdated piping within the Water Plant promotes safety and efficiency at the water plant.

COMPONENT UNIT

FUNCTIONS

RANTOUL PUBLIC LIBRARY

The Rantoul Public Library serves 17,212 patrons annually. 50,000 volumes are contained within the library, with additional titles available for request through the Library's participation in the Illinois Heartland Library System.

MISSION STATEMENT

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.

Full-Time Positions	FY 19-20	FY 20-21	FY 21-22
Library Director	1.00	1.00	1.00
Youth Services Librarian	1.00	1.00	1.00
Head of Adult Services	1.00	1.00	1.00
Custodian	1.00	1.00	1.00
TOTAL	4.00	4.00	4.00

Part-Time Positions	FY 19-20	FY 20-21	FY 21-22
Technology Assistant	1.00	1.00	1.00
Library Assistants	8.00	8.00	8.00
Pages	4.00	4.00	4.00
TOTAL	13.00	13.00	13.00

RANTOUL PUBLIC LIBRARY

FY 21-22

INCOME

Taxes

Property Taxes	495,000
Replacement Tax	17,500
Total Taxes	512,500

Grants

Other Agencies	1,500
Per Capita	16,000
Total Grants	17,500

Unrestricted Donations

General Donations	120
Lost and Paid	360
Total Unrestricted Donations	480

Restricted Donations

Programming Donations	120
Collection Donations	150
Other Restricted Donations	2,000
Total Restricted Donations	2,270

Users Fees

Fines	700
Non-resident Cards	3,600
Computer	2,000
Copy Machine	1,000
Fax	1,600
Total User Fees	8,900

TOTAL INCOME	541,650
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EXPENSES

Payroll Expenses	283,000
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Benefits	75,000
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Contractual Service

Building Maintenance	13,000
Computer Maintenance	1,200
Office Equipment Maintenance	1,200
Automation	13,000
Total Contractual Services	28,400

Insurance	
Bond	500
Total Insurance	500
Utilities	
Telephone	2,400
Gas	9,600
Electric	38,000
Water	2,200
Total Utilities	52,200
Other Services	
Rental Equipment	1,300
Travel & Lodging	500
Postage	1,300
Programming	1,800
Printing & Publicity	460
Dues & Memberships	400
Paid To Other Libraries	300
Loan	18,000
Total Other Services	24,060
Supplies	
Office Supplies	1,500
Library Supplies	3,000
Equipment Supplies	4,500
Custodian Supplies	2,500
Total Supplies	11,500
Library Materials	
Adult Books	15,000
Juvenile Books	14,000
Periodicals	5,000
AV Materials	6,000
Databases	13,000
Total Library Materials	53,000
Processing Material/Fees	6,000
Capital Outlay	
Automation Equipment	4,000
Other Equipment	2,000
Furnishings	1,000
Total Capital Outlay	7,000
TOTAL EXPENSES	540,660
Surplus (Deficit)	990

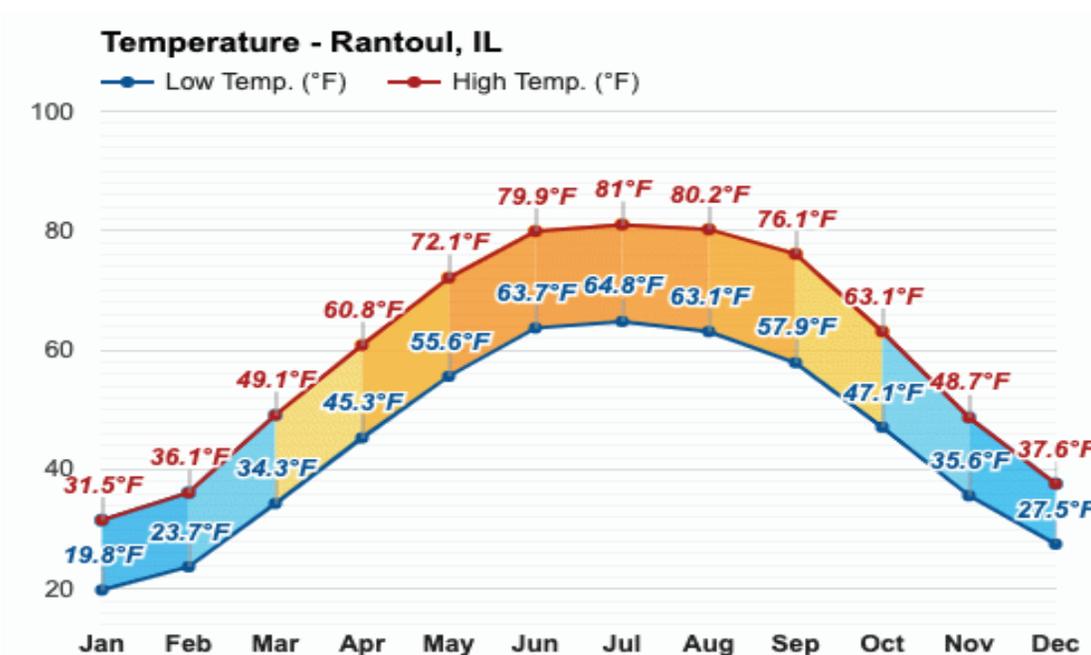
COMMUNITY PROFILE

VILLAGE OF RANTOUL, IL

GENERAL MUNICIPAL INFORMATION	
Local Government Type	Administrator/Mayor/Trustees
Current Population	12,744
Fire Protection Class	Class 4 within Village limits
Full-Time Police Officers	38
Volunteer Firefighters	33
Emergency 911?	Yes

HISTORICAL POPULATION INFORMATION				
Location	1980	1990	2000	2010
Village of Rantoul	20,161	17,212	12,918	12,947
Champaign 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



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

GENERAL INFORMATION
Four Banks
Two Credit Unions
Enterprise Zone
Foreign Trade Zone
Tax Increment Financing Districts
Major Interstate Access
Rantoul National Aviation Center
Rantoul Family Sports Complex
Rail Service, including Amtrak

MUNICIPAL SERVICES
Rescue Squad
Subdivision Ordinance
Municipal and County Zoning
Home Rule
Public Library
General and Special Waste Disposal

HEALTH AND EDUCATION
OSF Urgent Care
Local Clinics - Carle & Christie
Eight Local Dentists
Local EMT Service Available
Four Public Elementary Schools
One Public Junior High School
One Private School (K-8)
One Public High School

BUDGET PROCESS AND CONTROL

FY 21-22

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 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.

If 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

As a home rule community, the Village of Rantoul has no legal debt limit. General obligation bonds issued by the Village are backed by the full faith and credit of the Village.

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.

Village of Rantoul active bond issues:

April 2013(A)	\$2,275,000 was refinanced at a lower rate of interest to pay off the March 2005 bonds, making this the second refinancing of the 1999 bond series for capital improvements. Because the law did not allow more than one tax exempt refinancing, these bonds were issued as taxable bonds. This resulted in a net present value savings of \$55,000.
February 2015	\$6,795,000 was refinanced at a lower rate of interest to pay off the Dec 2006 capital improvement bond. This was the second refinancing of the capital improvement debt realizing a net present value savings of \$417,000.
June 2016	\$7,050,000 in long-term debt was issued to finance various projects including street and building repairs and the purchase and installation of an automated meter reading system for the water department.
May 2017	\$10,810,000 in long-term debt was issued to fund the Village of Rantoul Police Pension.
October 2019	\$3,000,000 was refinanced at a lower rate of interest to pay off a portion of the April 2013 bond and to fund Wastewater Treatment Plant chemical and phosphorus removal projects.
December 2020	\$10,000,000 in long-term debt was issued to pay for the construction of a \$30,000,000, 75 acre, state of the art sports complex. Additional funds for the sports complex will come from Complex revenue, internal funds, private donors, private investors and, if needed, an additional bond issue. The Rantoul Family Sports Complex opened in April 2021.

Village of Rantoul debt service schedules:

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

Village of Rantoul, Champaign County, Illinois

\$6,795,000 General Obligation Refunding Bonds, Series 2015

Dated Date...2/12/15, S&P..."A+" Rated

Advance Refunds Series 2006 Bonds

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
07/01/2015	-	-	88,322.92	88,322.92
01/01/2016	35,000.00	2.000%	114,375.00	149,375.00
07/01/2016	-	-	114,025.00	114,025.00
01/01/2017	390,000.00	2.000%	114,025.00	504,025.00
07/01/2017	-	-	110,125.00	110,125.00
01/01/2018	560,000.00	2.000%	110,125.00	670,125.00
07/01/2018	-	-	104,525.00	104,525.00
01/01/2019	575,000.00	2.500%	104,525.00	679,525.00
07/01/2019	-	-	97,337.50	97,337.50
01/01/2020	585,000.00	2.500%	97,337.50	682,337.50
07/01/2020	-	-	90,025.00	90,025.00
01/01/2021	595,000.00	3.000%	90,025.00	685,025.00
07/01/2021	-	-	81,100.00	81,100.00
01/01/2022	615,000.00	4.000%	81,100.00	696,100.00
07/01/2022	-	-	68,800.00	68,800.00
01/01/2023	635,000.00	4.000%	68,800.00	703,800.00
07/01/2023	-	-	56,100.00	56,100.00
01/01/2024	660,000.00	4.000%	56,100.00	716,100.00
07/01/2024	-	-	42,900.00	42,900.00
01/01/2025	685,000.00	4.000%	42,900.00	727,900.00
07/01/2025	-	-	29,200.00	29,200.00
01/01/2026	715,000.00	4.000%	29,200.00	744,200.00
07/01/2026	-	-	14,900.00	14,900.00
01/01/2027	745,000.00	4.000%	14,900.00	759,900.00
Total	\$6,795,000.00	-	\$1,820,772.92	\$8,615,772.92

Village of Rantoul, Champaign County, Illinois

\$7,500,000 General Obligation Bonds, Series 2016

New Money, Dated 6/7/16, BQ

AGM "AA", S&P "A+", Rates as of 5/12/16, Final

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
07/01/2016	-	-	-	-
01/01/2017	-	-	-	-
07/01/2017	-	-	249,983.99	249,983.99
01/01/2018	175,000.00	2.000%	117,180.00	292,180.00
07/01/2018	-	-	115,430.00	115,430.00
01/01/2019	305,000.00	2.000%	115,430.00	420,430.00
07/01/2019	-	-	112,380.00	112,380.00
01/01/2020	305,000.00	2.000%	112,380.00	417,380.00
07/01/2020	-	-	109,330.00	109,330.00
01/01/2021	315,000.00	2.500%	109,330.00	424,330.00
07/01/2021	-	-	105,392.50	105,392.50
01/01/2022	330,000.00	2.500%	105,392.50	435,392.50
07/01/2022	-	-	101,267.50	101,267.50
01/01/2023	335,000.00	2.500%	101,267.50	436,267.50
07/01/2023	-	-	97,080.00	97,080.00
01/01/2024	350,000.00	3.000%	97,080.00	447,080.00
07/01/2024	-	-	91,830.00	91,830.00
01/01/2025	355,000.00	3.000%	91,830.00	446,830.00
07/01/2025	-	-	86,505.00	86,505.00
01/01/2026	355,000.00	3.000%	86,505.00	441,505.00
07/01/2026	-	-	81,180.00	81,180.00
01/01/2027	380,000.00	4.000%	81,180.00	461,180.00
07/01/2027	-	-	73,580.00	73,580.00
01/01/2028	395,000.00	4.000%	73,580.00	468,580.00
07/01/2028	-	-	65,680.00	65,680.00
01/01/2029	405,000.00	4.000%	65,680.00	470,680.00
07/01/2029	-	-	57,580.00	57,580.00
01/01/2030	420,000.00	4.000%	57,580.00	477,580.00
07/01/2030	-	-	49,180.00	49,180.00
01/01/2031	435,000.00	4.000%	49,180.00	484,180.00
07/01/2031	-	-	40,480.00	40,480.00
01/01/2032	405,000.00	3.200%	40,480.00	445,480.00
07/01/2032	-	-	34,000.00	34,000.00
01/01/2033	425,000.00	3.200%	34,000.00	459,000.00
07/01/2033	-	-	27,200.00	27,200.00
01/01/2034	435,000.00	4.000%	27,200.00	462,200.00
07/01/2034	-	-	18,500.00	18,500.00
01/01/2035	455,000.00	4.000%	18,500.00	473,500.00
07/01/2035	-	-	9,400.00	9,400.00
01/01/2036	470,000.00	4.000%	9,400.00	479,400.00
Total	\$7,050,000.00	-	\$2,919,153.99	\$9,969,153.99

Village of Rantoul, Champaign County, Illinois

\$10,810,000 Taxable General Obligation Bonds, Series 2017

New Money, Dated 8/15/17, Non-BQ

AGM "AA", S&P "A+", Rates as of 7/27/17, Final

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
01/01/2018	-	-	-	-
07/01/2018	-	-	372,818.56	372,818.56
01/01/2019	190,000.00	2.050%	212,365.00	402,365.00
07/01/2019	-	-	210,417.50	210,417.50
01/01/2020	355,000.00	2.350%	210,417.50	565,417.50
07/01/2020	-	-	206,246.25	206,246.25
01/01/2021	360,000.00	2.600%	206,246.25	566,246.25
07/01/2021	-	-	201,566.25	201,566.25
01/01/2022	370,000.00	2.750%	201,566.25	571,566.25
07/01/2022	-	-	196,478.75	196,478.75
01/01/2023	380,000.00	3.100%	196,478.75	576,478.75
07/01/2023	-	-	190,588.75	190,588.75
01/01/2024	390,000.00	3.250%	190,588.75	580,588.75
07/01/2024	-	-	184,251.25	184,251.25
01/01/2025	405,000.00	3.500%	184,251.25	589,251.25
07/01/2025	-	-	177,163.75	177,163.75
01/01/2026	420,000.00	3.550%	177,163.75	597,163.75
07/01/2026	-	-	169,708.75	169,708.75
01/01/2027	435,000.00	3.650%	169,708.75	604,708.75
07/01/2027	-	-	161,770.00	161,770.00
01/01/2028	450,000.00	3.750%	161,770.00	611,770.00
07/01/2028	-	-	153,332.50	153,332.50
01/01/2029	465,000.00	3.850%	153,332.50	618,332.50
07/01/2029	-	-	144,381.25	144,381.25
01/01/2030	485,000.00	3.950%	144,381.25	629,381.25
07/01/2030	-	-	134,802.50	134,802.50
01/01/2031	505,000.00	3.750%	134,802.50	639,802.50
07/01/2031	-	-	125,333.75	125,333.75
01/01/2032	525,000.00	3.750%	125,333.75	650,333.75
07/01/2032	-	-	115,490.00	115,490.00
01/01/2033	540,000.00	3.750%	115,490.00	655,490.00
07/01/2033	-	-	105,365.00	105,365.00
01/01/2034	565,000.00	4.600%	105,365.00	670,365.00
07/01/2034	-	-	92,370.00	92,370.00
01/01/2035	590,000.00	4.600%	92,370.00	682,370.00
07/01/2035	-	-	78,800.00	78,800.00
01/01/2036	615,000.00	4.600%	78,800.00	693,800.00
07/01/2036	-	-	64,655.00	64,655.00
01/01/2037	645,000.00	4.600%	64,655.00	709,655.00
07/01/2037	-	-	49,820.00	49,820.00
01/01/2038	675,000.00	4.700%	49,820.00	724,820.00
07/01/2038	-	-	33,957.50	33,957.50
01/01/2039	705,000.00	4.700%	33,957.50	738,957.50
07/01/2039	-	-	17,390.00	17,390.00
01/01/2040	740,000.00	4.700%	17,390.00	757,390.00
Total	\$10,810,000.00	-	\$6,212,961.06	\$17,022,961.06

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
07/01/2020	-	-	37,228.75	37,228.75
01/01/2021	40,000.00	1.950%	37,228.75	77,228.75
07/01/2021	-	-	36,838.75	36,838.75
01/01/2022	40,000.00	1.950%	36,838.75	76,838.75
07/01/2022	-	-	36,448.75	36,448.75
01/01/2023	40,000.00	2.000%	36,448.75	76,448.75
07/01/2023	-	-	36,048.75	36,048.75
01/01/2024	40,000.00	2.050%	36,048.75	76,048.75
07/01/2024	-	-	35,638.75	35,638.75
01/01/2025	40,000.00	2.100%	35,638.75	75,638.75
07/01/2025	-	-	35,218.75	35,218.75
01/01/2026	320,000.00	2.200%	35,218.75	355,218.75
07/01/2026	-	-	31,698.75	31,698.75
01/01/2027	325,000.00	2.250%	31,698.75	356,698.75
07/01/2027	-	-	28,042.50	28,042.50
01/01/2028	330,000.00	2.400%	28,042.50	358,042.50
07/01/2028	-	-	24,082.50	24,082.50
01/01/2029	340,000.00	2.500%	24,082.50	364,082.50
07/01/2029	-	-	19,832.50	19,832.50
01/01/2030	350,000.00	2.650%	19,832.50	369,832.50
07/01/2030	-	-	15,195.00	15,195.00
01/01/2031	355,000.00	2.700%	15,195.00	370,195.00
07/01/2031	-	-	10,402.50	10,402.50
01/01/2032	365,000.00	2.800%	10,402.50	375,402.50
07/01/2032	-	-	5,292.50	5,292.50
01/01/2033	365,000.00	2.900%	5,292.50	370,292.50
Total	\$3,000,000.00	-	\$716,714.88	\$3,716,714.88

Village of Rantoul, Champaign County, Illinois

\$10,000,000 Taxable General Obligation Bonds, Series 2020

New Money, Dated 12/22/20, Non-BQ

"AA" Insured, A Rated, Rates as of 12/10/20, Final

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
01/01/2021	-	-	-	-
07/01/2021	-	-	122,307.94	122,307.94
01/01/2022	405,000.00	2.000%	116,483.75	521,483.75
07/01/2022	-	-	112,433.75	112,433.75
01/01/2023	415,000.00	2.000%	112,433.75	527,433.75
07/01/2023	-	-	108,283.75	108,283.75
01/01/2024	425,000.00	2.000%	108,283.75	533,283.75
07/01/2024	-	-	104,033.75	104,033.75
01/01/2025	435,000.00	2.000%	104,033.75	539,033.75
07/01/2025	-	-	99,683.75	99,683.75
01/01/2026	445,000.00	2.000%	99,683.75	544,683.75
07/01/2026	-	-	95,233.75	95,233.75
01/01/2027	450,000.00	2.000%	95,233.75	545,233.75
07/01/2027	-	-	90,733.75	90,733.75
01/01/2028	460,000.00	2.000%	90,733.75	550,733.75
07/01/2028	-	-	86,133.75	86,133.75
01/01/2029	470,000.00	1.700%	86,133.75	556,133.75
07/01/2029	-	-	82,138.75	82,138.75
01/01/2030	480,000.00	1.800%	82,138.75	562,138.75
07/01/2030	-	-	77,818.75	77,818.75
01/01/2031	485,000.00	2.000%	77,818.75	562,818.75
07/01/2031	-	-	72,968.75	72,968.75
01/01/2032	495,000.00	2.050%	72,968.75	567,968.75
07/01/2032	-	-	67,895.00	67,895.00
01/01/2033	505,000.00	2.100%	67,895.00	572,895.00
07/01/2033	-	-	62,592.50	62,592.50
01/01/2034	515,000.00	2.250%	62,592.50	577,592.50
07/01/2034	-	-	56,798.75	56,798.75
01/01/2035	530,000.00	2.350%	56,798.75	586,798.75
07/01/2035	-	-	50,571.25	50,571.25
01/01/2036	540,000.00	2.850%	50,571.25	590,571.25
07/01/2036	-	-	42,876.25	42,876.25
01/01/2037	555,000.00	2.850%	42,876.25	597,876.25
07/01/2037	-	-	34,967.50	34,967.50
01/01/2038	570,000.00	2.850%	34,967.50	604,967.50
07/01/2038	-	-	26,845.00	26,845.00
01/01/2039	590,000.00	2.950%	26,845.00	616,845.00
07/01/2039	-	-	18,142.50	18,142.50
01/01/2040	605,000.00	2.950%	18,142.50	623,142.50
07/01/2040	-	-	9,218.75	9,218.75
01/01/2041	625,000.00	2.950%	9,218.75	634,218.75
Total	\$10,000,000.00	-	\$2,837,531.69	\$12,837,531.69

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 unaudited 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 review 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 where 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 specified 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 or system which costs \$5,000 or more if federal money is used or costs more than \$10,000 by Village policy and has an expected life of 2 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 plus miscellaneous expenses related to the expenses of bonds, notes, and other forms of loans, as applicable.

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

DEPRECIATION – The process of allocating the cost of property over its estimated useful life, 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. Residency and response time requirements vary depending on the employees position at the Village.

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 – Purchases or intangibles that have a minimum life of 2 years and a minimum cost of \$10,000 and are intended to be held or used, such as land, buildings, machinery, furniture, and other equipment. Capitalization thresholds vary depending upon the type of asset purchased.

FULL TIME EQUIVALENT POSITIONS (FTE) – The definition of a full work year is 2,080 hours. FTE is calculated by taking the total number of all employee hours worked and dividing them by 2,080 hours.

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 laws.

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. Subcategories of funds within this group include:
 - Enterprise funds - Contain the records of self-supporting operations. The intent of an enterprise fund is to break even at a minimum.
 - 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.
- 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.
 - 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 - A fund’s current asset total minus the fund’s total current liabilities.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – A collection of commonly-followed accounting rules and standards for financial reporting.

GIS - An acronym for Geographic Information System. 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 analysis. Typical uses include: mapping, transportation planning, redistricting, land planning, land development, utility management and utility 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. The Village of Rantoul is a home-rule municipality.

IMRF – The Illinois Municipal Retirement Fund is a state 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.

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 helps provide a more detailed level of internal control. The Village of Rantoul uses a line item budget.

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

MAJOR FUND – Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of the corresponding totals for all governmental or enterprise funds or at least 5 percent of the aggregate amount for all governmental and enterprise funds.

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 (Mayor), 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.

PROGRAM BUDGET – A system in which money is allocated for activities, rather than for detailed expense categories.

PERFORMANCE BUDGET – A system that allocates money based on measures and statistics.

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

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. For example, 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 tax revenue and the new tax revenue and uses it to pay down the \$1,000,000 debt until it is paid off, 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 four TIF districts.

TIP - Transportation Improvement Plan

UNIFORMED EMPLOYEE - Any full-time employee who holds a position required to wear a uniform 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.