Birthplace of the
Tuskegee Airmen
1941

Village of Rantoul

Fiscal Year 2023 Budget

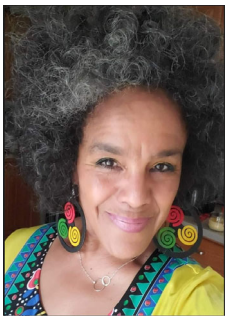
CHANUTE AFB ILLINOIS
CHICAGO
CHANUTE
RANTOUL
SPRINGFIELD
1917
1993
GONE BUT NOT FORGOTTEN

VILLAGE OF RANTOUL
BOARD MEMBERS
FY 2022 - 2023

MAYOR

Charles Smith

TRUSTEES



Irene Weathersby
District 1

Regina Crider
District 2

Donald Robertson
District 3

Sherry Johnson
District 4

Sam Hall
District 5

Mark Wilkerson
District 6

VILLAGE OF RANTOUL
APPOINTED PERSONNEL
FY 2022 - 2023

VILLAGE ADMINISTRATOR

Scott Eisenhauer

SUPERINTENDENTS

Comptroller	Jolene Gensler, CPA
Police Chief	Tony Brown
Interim Public Works Director	Jake McCoy
Recreation Director	Luke Humphrey

STAFF APPOINTMENTS

ESDA Director	Justin Bouse
Fire Chief	Chad Smith

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Village of Rantoul
Illinois

For the Fiscal Year Beginning

May 01, 2021

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, 2021**. 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 2022, and new Village goals for FY 2023. These are followed by revenue and expense comparisons of all funds for FY 2023 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 2023 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 2022 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 2023 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 2023 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

Mayor Smith and Village Trustees:

This letter offers an executive summary and overview of the budget document, including comprehensive, detailed information regarding 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 2023 governmental budget for your consideration and approval. Including interdepartmental transfers, the consolidated budget reflects $52,838,623 in total revenue and $60,660,001 in total expenditures. The general fund is estimated to have a total operating surplus of $7,745 and the funds that reflect deficits will be funded by $7,821,378 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

Management engages in strategic planning sessions in the fall of each year, 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 (which begins on page 161) , and a comprehensive government-wide list of current year goals are shown on page 13.

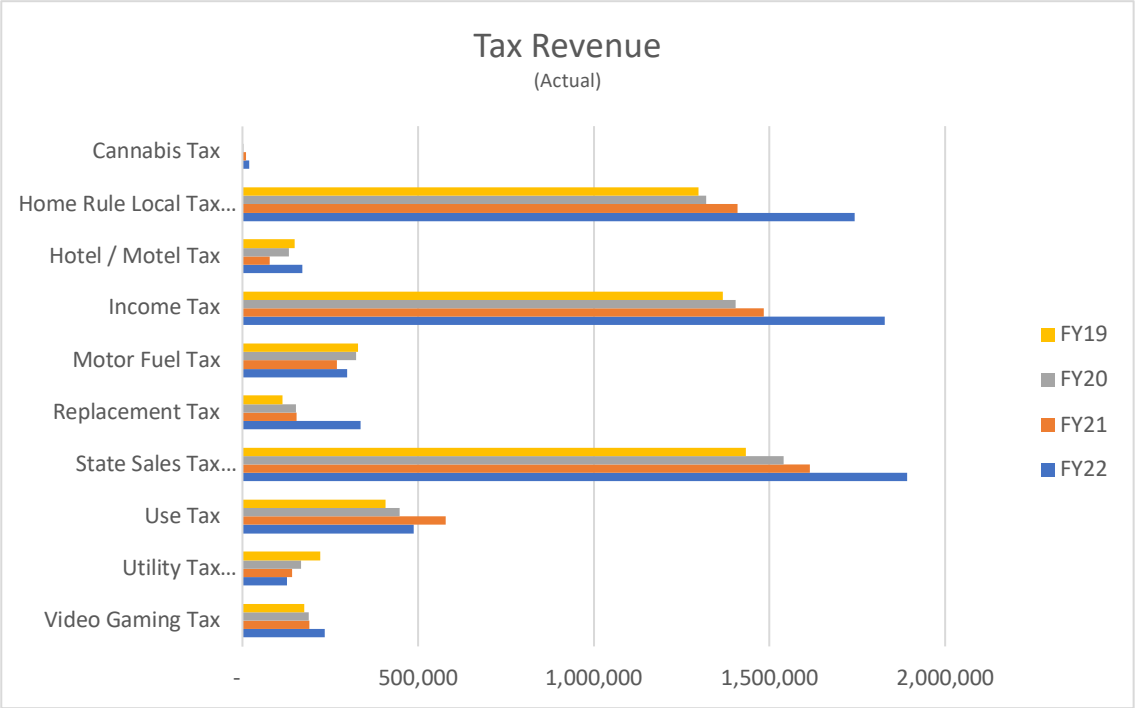
Economic Environment

In late FY21, Rantoul was awarded $8.05 million in American Recovery Plan funds (ARPA). The first of two equal installments was received in July 2021, and we anticipate receiving the second installment in the summer of 2022. These ARPA funds have not been included in the FY23 budget and are currently in reserve while the Village analyzes the best ways to allocate the funds.

Similar to last year, low mortgage interest rates and the affordability of Rantoul's housing market led to increased single family 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 18% when compared to pre-pandemic property values. With interest rates expected to rise during the summer and fall of 2022, it is anticipated that home sales may slow down and property values will stabilize. However, with the current and anticipated economic growth in Rantoul, management is already looking ahead and fostering the idea of new housing starts in preparation for our exciting future economic developments. To read more details regarding recent and future growth, please refer to the Community Background section which is located on page 26.

The Village is still experiencing a higher than average level of past due residential utility service payments, but, like last fiscal year, we have been fortunate to recover approximately $1.2 million in utility payments through various grant program funds that have been applied to balances due from our residents.

Lead by healthy increases in Home Rule Local Tax, State Sales Tax and Income Tax revenues, totaling $954,088, we have seen positive growth in our tax revenues on the whole.



As you can see in the chart above, and the trend analysis below, the tax revenues that have a direct and dependent relationship with Rantoul's economic activity were also on the climb in FY22. Home Rule Local Tax was up $332,573, or 24%, Hotel / Motel Tax was up $94,212, or 123%, Video Gaming Tax was up $43,978, or 23%, and Motor Fuel Tax saw a $28,678 increase, or 11%.

Income related tax revenues reflected strong increases in FY22 also. State Income Taxes and Replacement Taxes increased 32% over FY21 for a total increase of $526,090. This increase was likely due to the 3 month state tax filing extension granted to all taxpayers in Illinois. The adjusted tax filing deadline of July 15, 2021 for the 2020 tax year caused delayed income tax payments to the state as well as a backlog of tax returns to process for 2020. This, in turn, resulted in lower tax receipts for the Village in FY21 and increased tax receipts in FY22. We expect this revenue stream to level out as the Illinois Department of Revenue's work load recovers from the issues caused by the pandemic.

Village Tax Revenue (Actual)	FY19	FY20^	FY21	FY22*
Cannabis Tax	N/A	$ 2,118	$ 10,578	$ 19,889
% Change vs Prior Year		N/A	399%	88%
Home Rule Local Tax	$ 1,297,320	$ 1,319,740	$ 1,409,085	$ 1,741,658
% Change vs Prior Year		2%	7%	24%
Hotel / Motel Tax	$ 148,100	$ 131,877	$ 76,798	$ 171,010
% Change vs Prior Year		-11%	-42%	123%
Income Tax	$ 1,366,314	$ 1,402,602	$ 1,483,522	$ 1,827,809
% Change vs Prior Year		103%	106%	123%
Motor Fuel Tax	$ 329,483	$ 322,746	$ 269,317	$ 297,995
% Change vs Prior Year		-2%	-17%	11%
Replacement Tax	$ 114,166	$ 151,520	$ 154,104	$ 335,907
% Change vs Prior Year		33%	2%	118%
State Sales Tax (General)	$ 1,431,946	$ 1,540,233	$ 1,613,283	$ 1,890,511
% Change vs Prior Year		8%	5%	17%
Use Tax	$ 407,278	$ 446,538	$ 578,585	$ 487,564
% Change vs Prior Year		110%	130%	-16%
Utility Tax (Excise /Telecom)	$ 221,654	$ 166,758	$ 141,730	$ 127,266
% Change vs Prior Year		-25%	-15%	-10%
Video Gaming Tax	$ 175,961	$ 189,375	$ 189,809	$ 233,787
% Change vs Prior Year		8%	0%	23%
Total	$ 5,492,222	$ 5,673,507	$ 5,926,810	$ 7,133,397
% Change vs Prior Year		3%	4%	20%

^ First year of pandemic * Unaudited

Property tax revenue is discussed in the General Fund Revenue Trends section found on page 53.

In FY22, the unemployment rate for this area was 4% versus 6.5% at this same time last year (Source: U.S. Department of Labor, https://www.bls.gov/eag/eag.il_champaign_msa.htm). While the low unemployment rate is typically a good thing, unfortunately, the lack of candidates needed to fill job vacancies and newly created positions made hiring very difficult in FY22. Sadly, this has caused some local businesses to fail, and the inability for entrepreneurs to adequately staff their current businesses has led to a fear that they will not be able to hire enough staff to run new businesses. Increased fuel costs, supply shortages, and other general labor shortages have substantially increased construction costs causing most of the FY22 development projects to be delayed.

Revenues and Expenditures

As compared to FY21, FY22 total government wide budgeted expenditures decreased $1,539,881 primarily due to reduced capital expenditures in Recreation Department and the Sports Complex Fund offset by increased capital expenditures in the Wastewater Fund and Airport Fund as well as increases in the areas of salaries, benefits, and purchased services in the Administration and Police departments.

Total government wide revenue is budgeted for $52,838,623 as compared to FY21 revenue of $51,017,316 for an overall increase of $1,821,307, or 3.57%. FY23 budgeted expenditures exceed total revenue for a budgeted deficit of $7,821,378. The deficit will be covered by earned revenue that was reserved in previous years, therefore this fiscal year budget is a balanced budget in accordance with the Village of Rantoul's financial policies.

In the General Fund, we anticipate $11,906,262 in revenue to exceed expenditures of $11,898,517 for a total surplus of $7,745.

Taxes provide over 50% of revenues and are the Village's largest source of income. The tax budget category includes $3.7 million in sales tax, $1.8 million in income tax, and $825,380 in utility tax. Intergovernmental revenues represent 18% of revenue, and transfers in from other funds represent approximately 12% of the General Fund budget. Licenses, permits and recreational user fees contribute close to another 5.6% of the budget.

FY22 General Fund budgeted expenditures are estimated to increase by $834,665, or 7.54%, year-over-year primarily due to increased spending in the areas of salaries, benefits, purchased services in the Administration 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 FY23 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 FY23 budget process.

Employee health care costs. Health insurance is the single largest expenditure that the Village makes for its employees after wages. For the fifth year in a row, the Village received a zero percent (0%) increase over last year's premiums. Although recent years have resulted in positive premium outcomes, we are realizing that our health care coverage is not as robust as our industry peers. To remain competitive in the employment market, we will likely need to take a closer look at modifying our existing coverage. Accordingly, health care costs always remain a concern.

Wage growth. The increasing cost of wages is always a concern for the Village, and employee retention is very important to us. While we try to provide our employees with annual cost of living adjustments, we can't count on our revenue sources to grow at the same pace. Coupled with current shortages in the candidate pool and the current pace of inflation, the Village remains concerned with its financial ability to keep up with the market. Additionally, Governor J.B Pritzker signed a bill in 2019 to bring Illinois' minimum wage up from $8.25 an hour to $15 per hour by 2025. These increases will result in increased annual costs for our seasonal spring, summer and fall employees, and will indirectly affect other employee wage costs as we try to keep the Village wide wage scales in equilibrium.

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.

As is common in many pension plans, the cost of our 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 and 210 other pieces of equipment, the total cost of replacement will cumulatively cost millions of dollars as we replace them in the future.

Infrastructure that 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 hundreds of thousands of dollars spent on sludge disposal costs incurred in FY21, FY22 and will continue to incur for years to come.

During FY22, Public Works contracted an engineering firm to evaluate and design a comprehensive capital improvement plan for the Wastewater Treatment Facility to upgrade and/or replace equipment and systems from the 1980's. The estimate to complete this project was a hefty $28.8 million that will likely be financed at a low interest rate through the Illinois Environmental Protection Agency.

The Village owns many more buildings and properties than is typical for a town populated by 12,371 residents 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 Superion, 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 who all played an important and valuable role in the development of this budget.

On behalf of our staff, we are pleased to present you the fiscal year 2023 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
Fiscal Year 2022

Completed Projects

- Created a Village-wide tree inventory to determine the age and quality of our tree stock, and identified areas where more trees and different species are necessary to continue our canopy cover of the community
- Provided training to all Elected Officials through the Illinois Municipal League, focusing on the role of an Elected Official, Robert's Rules of Order, Ethics, Freedom of Information Act, Open Meetings Act, and general conduct
- Realized expansion of our Industrial Park with an addition to Rantoul Foods, interest in property located north of Vista Outdoor
- Improved public safety with the installation of License Plate Readers, purchase of in-squad cameras
- Updated all of the Building and Building Regulation of the Village code
- Completed the Waste Water Nutrient Assessment Reduction Plan Study
- Received the Illinois Law Enforcement Accreditation Program award as an accredited Police Department with an accredited Police Chief
- Increased our renewable energy offerings in the community with addition of Solar Power companies using landfills as locations to generate alternative energy; also changed Village ordinance regarding residential solar installation making it easier for citizens to implement private Solar Power projects on their property
- Resurfaced Congress Avenue and Sheldon Street, improving the infrastructure around Rantoul Township High School
- Entered redevelopment agreement with SC Rantoul for the construction of a stand-alone structure for a national coffee beverage franchise, while also constructing a four-tenant structure to house restaurant and retail outlets
- Completed upgrades to Village-owned facilities, including the Police Department
- Demolished dilapidated structure at 201 East Sangamon Avenue in an effort to revitalize the downtown corridor
- Completed the renovation and expansion of the Forum Fitness Center
- Upgraded the electrical grid system to support the load growth at Rantoul Foods
- Initiated Rantoul 4U, a program within the Police Department where Police Officers are paired with Social Workers to address issues of Domestic Violence, Mental Illness, and other social challenges experienced during a Law Enforcement call for service
- Completed the private purchase of 501 and 505 Condit Drive for the opening of an upstart agribusiness
- Installed safety canopies over each of the two quadrants at the Rantoul Family Sports Complex providing protection from foul balls entering the spectator-seating area
- Completed pavement rehabilitation at the fueling station at Rantoul Airport to accommodate future self-service feature
- Created additional recreational offerings providing opportunity for sports like whiffle ball and kickball to be implemented

Projects in Process

- Infrastructure work on the Waste Water Treatment Plant
- Renovation of the downtown corridor; completed the master plan process and applied and was awarded a Rebuild Illinois Main Streets grant, but final plans and construction have not yet commenced
- Added much-needed economic development near the Rantoul Family Sports Complex with the completion of an economic development agreement between the Village and Horve Hospitality Management, LLC for the construction of an 80-room Hampton Inn; construction, however, has not yet begun; other economic development opportunities have been discussed, negotiated, and in some cases optioned, but no construction has started yet
- Continuing partnership with the University of Illinois on the Illinois Autonomous and Connected Track; construction slated to begin in Spring 2023; complete the transfer of Chanute properties (12 parcels in the Southeast corner of the Base) from Air Force to the Village and then to the University of Illinois
- Applied for an Illinois Department of Natural Resources Open Space Lands Acquisition and Development Grant for the Heritage Lake Redevelopment; was awarded the grant but the match amount was higher than projected so the award will be rejected and a new grant application will be submitted requesting a lower match amount
- Applied for an Illinois Department of Natural Resources Boat Access Area Development Grant but have not yet heard on the awards for this application period
- Sought Safe Route To Schools Grant from the State of Illinois to support reconstruction of the ingress and egress around Pleasant Acres Elementary School; still waiting on awards to be announced
- Installing the Maplewood Shared Use Path including sidewalk improvements and street repairs
- Cross-training staff to ensure smooth transitions when employees retire or leave
- Continue to enhance community policing efforts and community engagement by promoting positive citizen interaction and neighborhood safety
- Initiate employee engagement survey, employee recognition program and peer to peer recognition program, and lunch and learn series; also, implement new employee activities outside of the work environment in building camaraderie and boosting morale
- Research and develop a strategic Parks and Recreation master plan
- Continue efforts to increase recruitment efforts to provide a diverse pool of applicants for Village vacancies
- Continue to develop Recreation Activity Guide
- Re-establish and re-focus efforts in developing neighborhood associations across the Village of Rantoul
- Continue working with Department Heads and Supervisors to seek training and education on leadership and organizational development
- Analyze the availability and the interest in more senior and adult programming through Recreation Department
- Work cooperatively with Mayor, Board, and Staff to reduce reliance on state shared revenue
- Refinance Tax Increment Finance Bonds to reduce the annual expenditure while capitalizing on the decreased interest rates

VILLAGE OF RANTOUL GOALS
Fiscal Year 2023 – May 1, 2022 through April 30, 2023

Increase Housing Starts

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

- Additional Single-Family Housing will be needed to accommodate anticipated population growth following the completion of the University of Illinois' Illinois Autonomous and Connected Track.

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

Renovation of Downtown Rantoul

Measurement: Reconstruction of below-ground infrastructure is completed, and landscaping, hardscaping, infrastructure, and amenities are constructed initiating a renovation of the downtown corridor.
Significance:

- Public investment will encourage private investment in the downtown area, utilizing the space for retail, restaurant, and service economic development, generating additional property tax base and sales tax for the community.
- Provide incentive for new business owners to invest in dilapidated structures downtown turning them into viable retail, restaurant, or service opportunities.
- Further capitalize on the additional visitors attending one of Rantoul's destination locations and looking for ways to spend time in between events.

Funding Allotment: Funding is allocated through the State of Illinois Rebuild Main Streets Grant program totaling $3 million towards this project. Also recommended is the use of American Rescue Plan Act dollars, and Public Work dollars to complete the approximately $5 million project.

Complete Comprehensive Plan and Begin Land Use Planning

Measurement: Completion of a Comprehensive Plan for the Village.
Significance:

- Ensures appropriate planning is done to guide development

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

Objectives and Actions

- Promote Rantoul assets for collaboration with the University of Illinois.
- Implementation of residential property tax rebate program to encourage housing starts.
- 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, personnel

Village Goal	Related Department Goal	How Departmental Goal Links to Village Strategy
Increase Housing Starts	Recreation – Increase community engagement by hosting 2 community-based events/month	By meeting this goal, the Recreation Department seeks to improve community relations and relationships within the Village of Rantoul. Individuals and developers seeking to build new homes often seek to start construction in communities that are experiencing growth and that offer amenities in line with their expectations. By improving community engagement, the Village of Rantoul would be more attractive to potential builders.
	Recreation – Initiate new Recreation Department sponsored health and wellness challenges to get more involvement and membership from members and the community.	By meeting this goal, the Recreation Department seeks to improve community relations and relationships within the Village of Rantoul. Individuals and developers seeking to build new homes often seek to start construction in communities that are experiencing growth and that offer amenities in line with their expectations. By improving community engagement, the Village of Rantoul would be more attractive to potential builders.
	Recreation – Add new activities to the pool season to bring excitement to our community	By meeting this goal, the Recreation Department seeks to improve community relations and relationships within the Village of Rantoul. Individuals and developers seeking to build new homes often seek to start construction in communities that are experiencing growth and that offer amenities in line with their expectations. By improving community engagement, the Village of Rantoul would be more attractive to potential builders.
	Police - Continue to enhance community policing efforts and community engagement by promoting positive citizen interaction and neighborhood safety.	The perception of safety is important for those looking to relocate to a new community. By meeting their established goal, the Police Department is attempting to establish effective community relations and safety. Those who would build houses in Rantoul will benefit.
	Building and Environmental Safety - Perform general inspections for code compliance on commercial, industrial, and residential buildings in an expeditious manner.	The Building and Environmental Safety Department's committed goal to performing necessary code compliance inspections in an expeditious manner will provide enormous benefit to those building homes within the Village of Rantoul. By working efficiently and cooperatively with individuals and developers, other homebuilders are more likely to wish to work with the Village on future construction.
	Police - Continue outreach efforts to improve upon established community relationships and form new partnerships, to include enhancing neighborhood relationships.	The perception of safety is important for those looking to relocate to a new community. By meeting their established goal, the Police Department is attempting to establish effective community relations and safety. Those who would build houses in Rantoul will benefit.
	Gas, Water, Wastewater, Electric, and Public Works Administration goals	For any community to succeed, it is vital that their infrastructure is up-to-date and able to support the needs of its residents. By keeping each of the mentioned systems well-maintained, potential new residents will have confidence in the ability of the Village to provide the utility services they need daily.

Position Rantoul as a Sports Hub for the Region	Recreation – Implement a weekend pass deal for families and/or teams participating at the Sports Complex for the Hap Parker Aquatic Center, as well as the Forum Fitness Center	By implementing these passes, the Village will generate goodwill and interest amongst participating athletes and teams visiting the Complex. If athletes and teams enjoy their experience in and around Rantoul, they may wish to return. In turn, this might generate repeat business from teams and interest from organizers.
	Sports Complex – Partner with Visit Champaign County to host 2-3 site visits or a possible familiarization tour to bring in media groups, travel bloggers, travel agents, etc.	By hosting site visits or a familiarization tour, the Recreation Department will be able to further promote the Complex across the nation and within the industry to form future beneficial relationships.
	Sports Complex – Attend Visit Champaign County events, tours, and sales missions to increase interest in the Complex	By attending industry events in support of this goal, Recreation staff will be able to promote Rantoul and potentially generate business for the Sports Complex. This will enable the Village to further position itself as a Regional Sports Hub.
	Sports Complex – Generate a minimum of $250,000 in advertising revenue at the Complex	Revenue generated by Recreation department staff in support of their goal will be used to further promote and position the Complex as a major player in the Sports Tourism Market.
Renovation of Downtown Rantoul	Building and Environmental Safety - Perform general inspections for code compliance on commercial, industrial, and residential buildings in an expeditious manner.	The Building and Environmental Safety Department's commitment to perform necessary code compliance inspections in an expeditious manner will help the Village ensure that contractors, businesses and residents are adequately maintaining/building their properties in accordance with Village standards and safety standards. This process, at a minimum, will help keep rehabilitation of downtown properties running smoothly with minimal delay.
	Gas, Water, Wastewater, Electric, and Public Works Administration Goals	For any community to succeed, it is vital that their infrastructure is up-to-date and able to support the needs of its residents. By keeping each of the mentioned systems well-maintained, the renovation of Downtown Rantoul can occur without any delay or disturbance to the utility system.

Complete Comprehensive Plan and Begin Land Use Planning	Building and Environmental Safety – 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 Village Board	By keeping the Zoning Code updated, the Building and Environmental safety team will help the Village have a more complete and fully developed Comprehensive Plan readily available when growth and planning opportunities come.
	Building and Environmental Safety – Review the various building and zoning plans for code compliance prior to the issuance of building permits in an expeditious manner	By keeping various building and zoning plans reviewed regularly for code compliance to keep the Zoning Code updated, the Building and Environmental safety team can help the Village have a more complete, efficient, and fully developed Comprehensive Plan readily available when growth and planning opportunities come.
	Chanute EDC – Sell remaining EDC properties and fund projects as allowed in the 09/10/14 EDC Agreement	As EDC properties are sold, the Village will have a more accurate view of the properties still to be developed and/or sold from the Chanute EDC. This will be helpful when land use planning begins, as it will provide a more complete accounting of the properties that need to be considered for use/reuse.

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. A formal recommendation regarding the Debt Policy of the Village will be developed for Board consideration.

BUDGET SUMMARY

Fund	FY 2022 Actual (Estimated) Revenue	Expense	Rev./Exp. Difference	FY 2023 Budget Revenue	% Change	Expense	% Change	Rev./Exp. Difference
GENERAL FUND (001)	15,676,484	10,198,944	5,477,540	11,906,262	-24.1%	11,898,517	16.7%	7,745
	15,676,484	10,198,944	5,477,540	11,906,262	3.4%	11,898,517	16.7%	7,745
SPECIAL REVENUE FUNDS								
Motor Fuel Tax (205)	779,772	1,575,084	(795,312)	776,065	-0.5%	1,356,162	-13.9%	(580,097)
Local Motor Fuel Tax (206)	321,939	456,829	(134,890)	320,100	-0.6%	348,056	-23.8%	(27,956)
Economic Dev. (208)	298,912	158,535	140,377	472,000	57.9%	471,861	197.6%	139
Micro Loan (210)	3,992	3,667	325	9,200	130.5%	25,000	581.8%	(15,800)
TIF I (212)	17	323,490	(323,473)	0	-100.0%	0	-100.0%	0
TIF II (214)	505,014	23,533	481,481	520,000	3.0%	395,000	1578.5%	125,000
TIF III (216)	1,168,158	1,194,172	(26,014)	1,200,500	2.8%	1,235,317	3.4%	(34,817)
TIF IV (218)	4,264	15,975	(11,711)	95,000	2128.0%	16,000	0.2%	79,000
Special Police (221)	8,725	0	8,725	22,050	152.7%	0	N/A	22,050
EDA/RLF (254)	40,302	0	40,302	0	-100.0%	0	N/A	0
Rental Rehab (266)	50	32,496	(32,446)	50	0.0%	37,280	14.7%	(37,230)
Community Dev (277)	559,151	669,249	(110,098)	768,000	0.0%	773,920	15.6%	(5,920)
Storm Water Drainage (551)	839,728	435,553	404,175	897,317	0.0%	811,749	N/A	85,568
	4,530,024	4,888,583	(358,559)	5,080,282	12.1%	5,470,345	11.9%	(390,063)
CAPITAL PROJECTS FUNDS								
Corporate Restr. Res (307)	23	514,040	(514,017)	200	769.6%	511,500	-0.5%	(511,300)
Debt Service (401)	1,018,924	792,559	226,365	772,958	-24.1%	772,958	-2.5%	0
	1,018,947	1,306,599	(287,652)	773,158	-24.1%	1,284,458	-1.7%	(511,300)

Fund	FY 2022 Actual (Est) Revenue	Expense	Rev./Exp. Difference	FY 2023 Budget Revenue	% Change	Expense	% Change	Rev./Exp. Difference
PROPRIETARY FUNDS								
Special Events (505)	108,096	64,904	43,192	34,000	0.0%	30,400	N/A	3,600
Sports Complex (510)	821,647	8,601,855	(7,780,208)	1,610,850	0.0%	1,610,850	-81.3%	0
Landfill (515)	0	127	(127)	0	0.0%	142	11.8%	(142)
Garbage Contract Fund (520)	631,122	624,543	6,579	617,577	-2.1%	654,525	4.8%	(36,948)
Gas (527)	1,499,127	1,408,307	90,820	1,328,764	-11.4%	1,295,121	-8.0%	33,643
Water (535)	2,974,648	3,269,511	(294,863)	2,759,072	-7.2%	3,928,320	20.2%	(1,169,248)
Wastewater (536)	3,368,623	3,424,548	(55,925)	3,746,024	11.2%	7,219,642	110.8%	(3,473,618)
Electric (541)	19,513,116	18,751,239	761,877	18,639,934	-4.5%	20,319,062	8.4%	(1,679,128)
Airport (582)	934,552	715,700	218,852	937,651	0.3%	1,234,430	72.5%	(296,779)
Chanute EDC (585)	694,192	394,017	300,175	478,987	-31.0%	474,536	20.4%	4,451
	30,545,123	37,254,751	(6,709,628)	30,152,859	-1.3%	36,767,028	-1.3%	(6,617,769)
INTERNAL SRVC. FUNDS								
Public Works Administration (604)	3,804,982	3,301,104	503,878	3,761,624	-1.1%	4,075,215	23.5%	(313,591)
Information Management Services (IMS) (618)	418,831	402,190	16,641	459,972	9.8%	459,972	14.4%	0
Central Maintenance (619)	693,227	604,620	88,607	679,466	-2.0%	679,466	12.4%	0
	4,917,040	4,307,914	609,126	4,901,062	-0.3%	5,214,653	21.0%	(313,591)
TRUST & AGENCY FUNDS								
Firefighters' (721)	26,834	63,941	(37,107)	25,000	-6.8%	25,000	0.0%	0
Police Pension (722)	0	780	(780)	0	N/A	0	N/A	0
	26,834	64,721	(37,887)	25,000	-100.0%	25,000	-61.4%	0
Village Total	**56,714,452**	**58,021,512**	**(1,307,060)**	**52,838,623**	**-6.8%**	**60,660,001**	**4.5%**	**(7,824,978)**

ALL FUNDS SUMMARY (FY 2023)

REVENUE

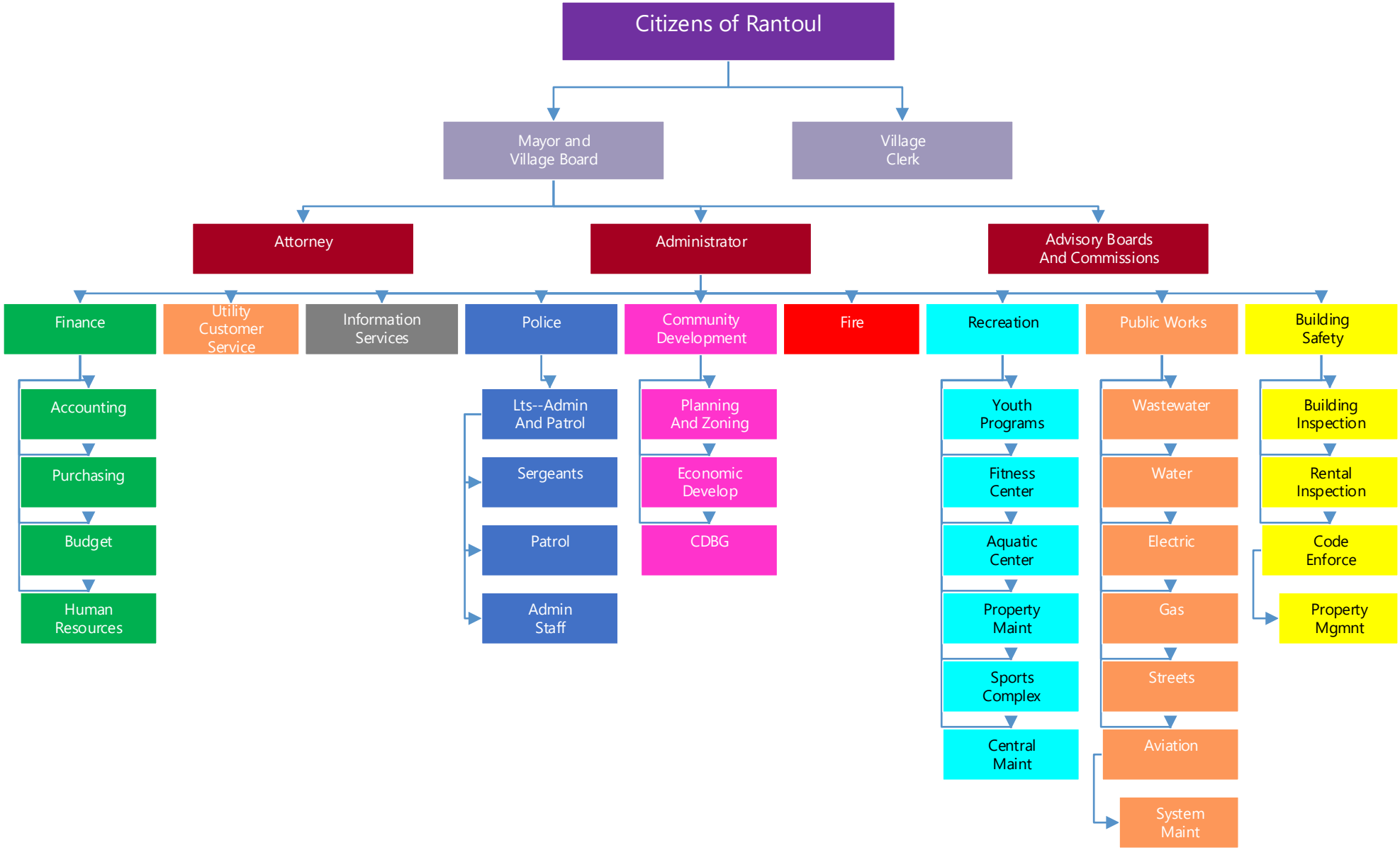
	FY 2021 YEAR END ACTUAL	FY 2022 BUDGET	FY 2022 YEAR-END ACTUAL (EST)	FY 2023 BUDGET	% CHANGE (FY 23 BUDGET TO FY 22 ACTUAL)
GENERAL FUND (001)	11,958,715	11,069,283	15,676,484	**11,906,262**	**-24.1%**
SPECIAL REVENUE FUNDS					
MOTOR FUEL TAX (205)	885,864	897,811	779,772	**776,065**	**-0.5%**
LOCAL MOTOR FUEL TAX (206)	540,763	320,000	321,939	**320,100**	**-0.6%**
ECONOMIC DEVELOPMENT (208)	253,366	200,030	298,912	**472,000**	**57.9%**
MICRO LOAN (210)	6,819	9,200	3,992	**9,200**	**130.5%**
TIF (212)	48	0	17	**0**	**-100.0%**
TIF II (214)	524,246	600,000	505,014	**520,000**	**3.0%**
TIF III (216)	1,164,885	1,490,500	1,168,158	**1,200,500**	**2.8%**
TIF IV (218)	4,264	400	4,264	**95,000**	**2128.0%**
SPECIAL POLICE (221)	8,725	22,050	8,725	**22,050**	**152.7%**
EDA/RLF (254)	40,302	35,200	40,302	**0**	**-100.0%**
RENTAL REHAB (266)	50	50	50	**50**	**0.0%**
COMMUNITY DEV. (277)	640,277	768,533	559,151	**768,000**	**37.4%**
STORM WATER DRAINAGE (551)	809,532	857,727	839,728	**897,317**	**6.9%**
TOTAL SPECIAL REVENUE	4,879,141	5,201,501	4,530,024	**5,080,282**	**12.1%**
CAPITAL PROJECTS FUNDS					
CORPORATE RESTRICTED RES. (307)	126	200	23	**200**	**769.6%**
TOTAL CAPITAL PROJECTS FUNDS	126	200	23	**200**	**769.6%**
DEBT SERVICE FUNDS					
DEBT SERVICE (401)	54,905	50,000	1,018,924	**772,958**	**-24.1%**
TOTAL DEBT SERVICE FUNDS	54,905	50,000	1,018,924	**772,958**	**-24.1%**
PROPRIETARY FUNDS					
SPECIAL EVENTS (505)	0	57,000	108,096	**34,000**	**0.0%**
SPORTS COMPLEX (510)	349,691	1,078,750	821,647	**1,610,850**	**96.1%**
LANDFILL (515)	0	0	0	**0**	**0.0%**
GARBAGE (520)	628,372	640,950	631,122	**617,577**	**-2.1%**
GAS (527)	1,277,033	1,277,003	1,499,127	**1,328,764**	**-11.4%**
WATER (535)	2,870,913	3,128,210	2,974,648	**2,759,072**	**-7.2%**
WASTE WATER (536)	3,455,356	3,507,226	3,368,623	**3,746,024**	**11.2%**
ELECTRIC (541)	18,867,489	18,493,341	19,513,116	**18,639,934**	**-4.5%**
AIRPORT (582)	886,150	835,785	934,552	**937,651**	**0.3%**
CHANUTE EDC (585)	577,397	513,787	694,192	**478,987**	**-31.0%**
TOTAL PROPRIETARY FUNDS	28,912,401	29,532,052	30,545,123	**30,152,859**	**-1.3%**
INTERNAL SERVICES FUNDS					
PUBLIC WORKS ADMINISTRATION (604	3,663,483	4,069,906	3,804,982	**3,761,624**	**-1.1%**
INFORMATION MGMT. SERVICES (618)	431,906	418,785	418,831	**459,972**	**9.8%**
CENTRAL MAINTENANCE (619)	651,408	649,969	693,227	**679,466**	**-2.0%**
TOTAL INTERNAL SRVCS. FUNDS	4,746,797	5,138,660	4,917,040	**4,901,062**	**-0.3%**
TRUST AND AGENCY FUNDS					
FIREFIGHTERS' (721)	26,197	22,020	26,834	**25,000**	**-6.8%**
POLICE PENSION (722)	0	0	0	**0**	**0.0%**
TOTAL TRUST AND AGCY. FUNDS	26,197	22,020	26,834	**25,000**	**-6.8%**
TOTAL FUND REVENUE	50,578,282	51,013,716	56,714,452	**52,838,623**	**-6.8%**

ALL FUNDS SUMMARY (FY 2023)

EXPENSES

	FY 2021 YEAR END ACTUAL	FY 2022 BUDGET	FY 2022 YEAR-END ACTUAL (EST)	FY 2023 BUDGET	% CHANGE (FY 23 BUDGET TO FY 22 ACTUAL)
GENERAL FUND (001)	11,725,127	11,051,101	10,198,944	**11,898,517**	**16.7%**
SPECIAL REVENUE FUNDS					
MOTOR FUEL TAX (205)	505,487	1,469,381	1,575,084	**1,356,162**	**-13.9%**
LOCAL MOTOR FUEL TAX (206)	368,589	532,312	456,829	**348,056**	**-23.8%**
ECONOMIC DEVELOPMENT (208)	178,677	195,000	158,535	**471,861**	**197.6%**
MICRO LOAN (210)	0	20,300	3,667	**25,000**	**0.0%**
TIF (212)	0	0	323,490	**0**	**0.0%**
TIF II (214)	30,427	390,000	23,533	**395,000**	**1578.5%**
TIF III (216)	51,832	1,232,467	1,194,172	**1,235,317**	**3.4%**
TIF IV (218)	15,975	16,000	15,975	**16,000**	**0.2%**
SPECIAL POLICE (221)	0	0	0	**0**	**0.0%**
EDA/RLF (254)	0	1,000	0	**0**	**0.0%**
RENTAL REHAB (266)	56,991	35,604	32,496	**37,280**	**14.7%**
COMMUNITY DEV. (277)	628,341	896,647	669,249	**773,920**	**15.6%**
STORM WATER DRAINAGE (551)	610,192	747,310	435,553	**811,749**	
TOTAL SPECIAL REVENUE	2,446,511	5,536,021	4,888,583	**5,470,345**	**11.9%**
CAPITAL PROJECTS FUNDS					
CORPORATE RESTRICTED RES. (307)	654,226	484,050	514,040	**511,500**	**-0.5%**
TOTAL CAPITAL PROJECTS FUNDS	654,226	484,050	514,040	**511,500**	**-0.5%**
DEBT SERVICE FUNDS					
DEBT SERVICE (401)	56,210	0	792,559	**772,958**	**-2.5%**
TOTAL DEBT SERVICE FUNDS	56,210	0	792,559	**772,958**	**-2.5%**
PROPRIETARY FUNDS					
SPECIAL EVENTS (505)	0	57,000	64,904	**30,400**	**0.0%**
SPORTS COMPLEX (510)	19,981,559	7,896,884	8,601,855	**1,610,850**	**-81.3%**
LANDFILL (515)	127	135	127	**142**	**11.8%**
GARBAGE (520)	606,807	632,247	624,543	**654,525**	**4.8%**
GAS (527)	1,179,069	1,302,126	1,408,307	**1,295,121**	**-8.0%**
WATER (535)	2,317,747	3,445,418	3,269,511	**3,928,320**	**20.2%**
WASTE WATER (536)	3,028,473	5,556,481	3,424,548	**7,219,642**	**110.8%**
ELECTRIC (541)	17,254,291	19,859,713	18,751,239	**20,319,062**	**8.4%**
AIRPORT (582)	884,056	840,381	715,700	**1,234,430**	**72.5%**
CHANUTE EDC (585)	870,819	501,705	394,017	**474,536**	**20.4%**
TOTAL PROPRIETARY FUNDS	46,122,948	40,092,090	37,254,751	**36,767,028**	**-1.3%**
INTERNAL SERVICES FUNDS					
PUBLIC WORKS ADMINISTRATION (604)	3,701,538	4,041,885	3,301,104	**4,075,215**	**23.5%**
INFORMATION MGMT. SERVICES (618)	429,665	422,729	402,190	**459,972**	**14.4%**
CENTRAL MAINTENANCE (619)	617,686	657,297	604,620	**679,466**	**12.4%**
TOTAL INTERNAL SRVCS. FUNDS	4,748,889	5,121,911	4,307,914	**5,214,653**	**21.0%**
TRUST AND AGENCY FUNDS					
FIREFIGHTERS' (721)	6,298	5,000	63,941	**25,000**	**-60.9%**
POLICE PENSION (722)	0	0	780	**0**	**0.0%**
TOTAL TRUST AND AGCY. FUNDS	6,298	5,000	64,721	**25,000**	**-61.4%**
TOTAL FUND EXPENSE	65,760,209	62,290,173	58,021,512	**60,660,001**	**4.5%**

FOOTNOTE: ANY REVENUE/EXPENSE DEFICIT WILL COME FROM SURPLUS CASH.



Village of Rantoul Organizational Chart 2022

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 2020 Census showed an official population of 12,371.

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 ranging from hot air balloons, to truck shows, to farm shows and music events. Rantoul has its own electric, water, wastewater, and gas systems, providing excellent service while trying to maintain and offer 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, and the Rantoul Public Library. The Village also sponsors a wide array of summertime activities, occasional 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.

Recent Economic Activities

Over the last 10 years, the Village has seen a really nice flow of economic development. Below are examples of our recent development projects.

Purchase/re-use of existing properties:

- Ace Hardware
- Altamont
- Angel Smiles Dental
- Asian Bowl Express
- B52 Hangar Motocross Facility
- Beltone
- Bitcoin Processing Center
- Country Financial
- Duo's Restaurant
- ET's Restaurant
- ET's Restaurant 2022 expansion
- Earnest Agriculture
- Heartland Hemp
- Lindsay Lane Bridal
- Maverick Industries
- OSF Urgent Care
- Pentecostal Church
- Puerta del Sol Restaurant
- Roofing Dog
- Schitt's & Giggles
- Shear Excellence
- Subway
- Trucks Deluxe

New construction:

- Burger King
- Dollar General
- Dollar Tree
- The Fringe
- Holiday Inn Express
- Jimmy John's
- O'Reilly Auto Parts
- Rantoul Family Sports Complex
- Rantoul Foods
- Shields Auto Center
- Starcrest Cleaners
- Super Pantry
- Taco Bell
- The Villas of Hollybrook
- Vista Outdoor

The Village opened The Rantoul Family Sports Complex in April 2021. Our 70 acre complex features 8 Baseball/Softball turf fields, 2 T-Ball/Challenger Baseball turf fields, 8 multipurpose Soccer/Football/Lacrosse turf fields, a splashpad, and parking to accommodate 800 vehicles. The Complex has been such a success that we need to add additional parking so that we can fully accommodate our guests.

In the fall of 2021, construction began on the B52 Hangar Motocross Facility. Occupying Hangar 4 on the former Chanute Air Force Base, B52 will offer over 200,000 square feet of indoor climate controlled track and pit areas including 20 foot wide lanes. The facility will accommodate all ages and skill levels, and will also offer riding lessons. The B52 Facility's busiest season is in the fall and winter, so it is the perfect complement to the Sports Complex's spring and summer peak seasons.

In the summer of 2022, The Fringe fully opened. The Fringe offers a limited food menu, drinks, sports simulators, and a miniature golf course. It is located just north of the complex and features 36 holes of mini-golf, including a full 18-hole ADA compliant course.

Upcoming development in the Village is expected to include:

- A new retail development on W. Champaign Avenue, to include Starbuck's, Jersey Mike's and Little Caesar's Pizza, at the site of the former Knights Inn motel to the north of the complex.
- A development agreement for a four-story, 80 room Hampton Inn by Hilton has also been announced to be built on Broadmeadow Road.

The Rantoul Family Sports Complex and the indoor BMX dirt bike track are exciting additions to the Village of Rantoul, and there remains a lot of interest in additional development of adjacent sites.

The University of Illinois College of Engineering's Center for Transportation (ICT) is located on the former Chanute Air Force Base. In August 2021, an additional lease agreement was reached with the University of Illinois, allowing for engineering and architectural work to begin for the Illinois Autonomous and Connected Track (I-ACT), an estimated 69 million-dollar project. Construction will include an autonomous transportation track and a high-speed freight and platooning and multimodal logistics testing facility. The 2.4 mile track will require 420-450 acres, 238 of which will be provided by the Village. The track's features will 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 and equipment (colloquially known as “self-driving”), protocol development for the vehicles and equipment, and self-repairing roads.

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.

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

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.

INTERNAL SERVICES FUNDS

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

Information Management Services (IMS) – Used to fund the Village's IMS Division.

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

TOTAL BUDGET (ALL FUNDS)

FY 2023

REVENUES

	Taxes	Licenses & Permits	Intergovmt. Revenue	Sales	Chgs. for Services
General Fund	**7,223,450**	**336,247**	**2,140,390**	**334,590**	**117,425**
Special Revenue					
Motor Fuel Tax	0	0	775,565	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	520,000	0	0	0	0
TIF III	1,200,000	0	0	0	0
TIF IV	95,000	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	768,000	0	0
Storm Water Drainage	872,338	0	0	0	7,500
Total Special Revenue	**3,007,338**	**0**	**1,543,565**	**0**	**7,500**
Capital Projects					
Corporate Restricted Reserve	0	0	0	0	0
Total Capital Projects	**0**	**0**	**0**	**0**	**0**
Debt Service					
Debt Service	772,958	0	0	0	0
Total Debt Service	**772,958**	**0**	**0**	**0**	**0**
Proprietary					
Special Events	0	0	34,000	0	0
Sports Complex	0	0	0	1,573,850	37,000
Landfill	0	0	0	0	0
Garbage	0	0	0	617,527	0
Gas	0	0	0	1,161,644	167,000
Water	0	0	0	2,523,755	0
Waste Water	0	0	0	3,668,721	500
Electric	0	0	0	18,540,434	0
Airport	0	0	0	0	0
Chanute EDC	0	0	0	0	0
Total Proprietary	**0**	**0**	**34,000**	**28,085,931**	**204,500**
Internal Services					
Public Works Admin	0	0	0	0	3,526,977
Info. Mgmt. Srvcs.	0	0	0	0	459,972
Central Maintenance	0	0	0	0	679,466
Total Internal Srvcs.	**0**	**0**	**0**	**0**	**4,666,415**
Trust and Agency					
Firefighter's	25,000	0	0	0	0
Police Pension	0	0	0	0	0
Total Trust and Agcy.	**25,000**	**0**	**0**	**0**	**0**
GRAND TOTAL	**11,028,746**	**336,247**	**3,717,955**	**28,420,521**	**4,995,840**

REVENUES

Continued from previous page

	Fines & Forfeitures	Money & Property	Other Revenue	Sub-Total (Pre Transfers)	Transfers In	GRAND TOTAL
General Fund	**107,875**	**206,935**	**27,450**	**10,494,363**	**1,411,900**	**11,906,262**
Special Revenue						
Motor Fuel Tax	0	500	0	776,065	0	**776,065**
Local Motor Fuel Tax	0	100	0	320,100	0	**320,100**
Economic Development	0	0	0	0	472,000	**472,000**
Micro Loan	0	9,000	200	9,200	0	**9,200**
TIF	0	0	0	0	0	**0**
TIF II	0	0	0	520,000	0	**520,000**
TIF III	0	500	0	1,200,500	0	**1,200,500**
TIF IV	0	0	0	95,000	0	**95,000**
Special Police	22,000	50	0	22,050	0	**22,050**
EDA/RLF	0	0	0	0	0	**0**
Rental Rehab	0	50	0	50	0	**50**
Community Dev.	0	0	0	768,000	0	**768,000**
Storm Water Drainage	0	500	0	880,338	16,979	**897,317**
Total Spec. Rev.	**22,000**	**10,700**	**200**	**4,591,303**	**488,979**	**5,080,282**
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	772,958	0	**772,958**
Total Debt Service	**0**	**0**	**0**	**772,958**	**0**	**772,958**
Proprietary						
Special Events	0	0	0	34,000	0	**34,000**
Sports Complex	0	0	0	1,610,850	0	**1,610,850**
Landfill	0	0	0	0	0	**0**
Garbage	0	50	0	617,577	0	**617,577**
Gas	0	120	0	1,328,764	0	**1,328,764**
Water	0	1,000	8,000	2,532,755	226,317	**2,759,072**
Waste Water	0	1,000	30,000	3,700,221	45,803	**3,746,024**
Electric	0	47,000	52,500	18,639,934	0	**18,639,934**
Airport	0	345,751	591,900	937,651	0	**937,651**
Chanute EDC	0	478,987	0	478,987	0	**478,987**
Total Proprietary	**0**	**873,908**	**682,400**	**29,880,739**	**272,120**	**30,152,859**
Internal Services						
Public Works Admin	0	2,647	7,000	3,536,624	225,000	**3,761,624**
Info. Mgmt. Srvcs.	0	0	0	459,972	0	**459,972**
Central Maintenance	0	0	0	679,466	0	**679,466**
Total Internal Srvcs.	**0**	**2,647**	**7,000**	**4,676,062**	**225,000**	**4,901,062**
Trust and Agency						
Firefighter's	0	0	0	25,000	0	**25,000**
Police Pension	0	0	0	0	0	**0**
Total Trust and Agcy.	**0**	**600,075**	**0**	**625,075**	**0**	**25,000**
GRAND TOTAL	129,875	1,694,465	717,050	51,040,700	2,397,999	52,838,623

EXPENDITURES

	Personnel Services	Employee Benefits	Purchased Professional Services	Purchased Property Services	Other Purchased Services	Supplies
General Fund	5,389,650	2,034,234	993,045	1,057,974	516,418	327,125
Special Revenue						
Motor Fuel Tax	0	0	154,730	0	0	0
Local Motor Fuel Tax	0	0	162,200	0	0	0
Economic Development	86,075	26,956	139,100	0	24,730	600
Micro Loan	0	0	5,000	0	0	0
TIF	0	0	0	0	0	0
TIF II	0	0	20,000	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	0	0	0	0
Rental Rehab	25,122	10,482	0	0	0	0
Community Dev.	54,802	17,076	13,242	175,000	8,000	800
Storm Water Drainage	0	0	336,500	0	0	0
Total Spec. Rev.	**165,999**	**54,514**	**871,772**	**175,000**	**32,730**	**1,400**
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	30,000	400	0	0	0	0
Sports Complex	354,822	74,160	6,500	102,500	95,000	33,000
Landfill	0	0	0	0	0	0
Garbage	0	0	617,475	1,000	1,000	50
Gas	251,759	82,315	42,800	8,226	0	799,821
Water	440,142	153,391	616,275	228,408	0	229,250
Waste Water	434,518	158,996	895,558	760,985	1,452	268,000
Electric	1,468,924	392,511	2,313,966	333,694	2,614	12,842,485
Airport	33,998	20,876	87,894	293,315	66,541	57,300
Chanute EDC	29,248	10,172	56,137	258,380	16,552	500
Total Proprietary	**3,043,411**	**892,821**	**4,636,605**	**1,986,508**	**183,159**	**14,230,406**
Internal Services						
Public Works Admin	1,499,341	458,057	369,366	261,412	583,215	401,663
Info. Mgmt. Srvcs.	165,945	37,377	150,926	4,824	10,500	10,150
Central Maintenance	299,513	84,307	10,530	210,427	18,039	28,050
Total Internal Srvcs.	**1,964,799**	**579,741**	**530,822**	**476,663**	**611,754**	**439,863**
Trust and Agency						
Firefighter's	0	0	0	0	0	13,000
Police Pension	0	0	0	0	0	0
Total Trust and Agcy.	**0**	**0**	**0**	**0**	**0**	**13,000**
GRAND TOTAL	**10,563,859**	**3,561,310**	**7,032,244**	**3,696,145**	**1,344,061**	**15,011,794**

EXPENDITURES

Continued from previous page

	Property, Plant, Equipmt. Non Fixed	Property, Plant, Equipmt. Fixed	Other	Sub-Total (Pre Transfers)	Transfers Out	GRAND TOTAL
General Fund	121,300	349,000	837,771	11,626,517	272,000	**11,898,517**
Special Revenue						
Motor Fuel Tax	0	976,432	0	1,131,162	225,000	**1,356,162**
Local Motor Fuel Tax	4,599	0	181,257	348,056	0	**348,056**
Economic Development	1,350	0	193,050	471,861	0	**471,861**
Micro Loan	0	0	20,000	25,000	0	**25,000**
TIF	0	0	0	0	0	**0**
TIF II	0	0	360,000	380,000	15,000	**395,000**
TIF III	0	0	954,000	994,000	241,317	**1,235,317**
TIF IV	0	0	0	1,000	15,000	**16,000**
Special Police	0	0	0	0	0	**0**
EDA/RLF	0	0	0	0	0	**0**
Rental Rehab	0	0	0	35,604	0	**37,280**
Community Dev.	0	455,000	50,000	773,920	0	**773,920**
Storm Water Drainage	0	350,000	110,249	796,749	15,000	**811,749**
Total Spec. Rev.	**5,949**	**1,781,432**	**1,868,556**	**4,957,352**	**511,317**	**5,470,345**
Capital Projects						
Corporate Restricted Reserve	0	511,500	0	511,500	0	**511,500**
Total Capital Projects	**0**	**511,500**	**0**	**511,500**	**0**	**511,500**
Debt Service						
Debt Service	0	0	772,958	772,958	0	**772,958**
Total Debt Service	**0**	**0**	**772,958**	**772,958**	**0**	**772,958**
Proprietary						
Special Events	0	0	0	30,400	0	**30,400**
Sports Complex	0	200,000	744,868	1,610,850	0	**1,610,850**
Landfill	0	0	142	142	0	**142**
Garbage	0	0	5,000	624,525	30,000	**654,525**
Gas	0	30,000	2,300	1,217,221	77,900	**1,295,121**
Water	0	850,000	1,010,051	3,527,517	400,803	**3,928,320**
Waste Water	0	4,025,000	425,133	6,969,642	250,000	**7,219,642**
Electric	400,000	1,595,000	197,889	19,547,083	771,979	**20,319,062**
Airport	0	559,000	75,506	1,194,430	40,000	**1,234,430**
Chanute EDC	0	0	79,547	450,536	24,000	**474,536**
Total Proprietary	**400,000**	**7,259,000**	**2,540,436**	**35,172,346**	**1,594,682**	**36,767,028**
Internal Services						
Public Works Admin	0	500,000	2,161	4,075,215	0	**4,075,215**
Info. Mgmt. Srvcs.	35,000	45,250	0	459,972	0	**459,972**
Central Maintenance	8,600	0	0	659,466	20,000	**679,466**
Total Internal Srvcs.	**43,600**	**545,250**	**2,161**	**5,194,653**	**20,000**	**5,214,653**
Trust and Agency						
Firefighter's	0	12,000	0	25,000	0	**25,000**
Police Pension	0	0	0	0	0	**0**
Total Trust and Agcy.	**0**	**12,000**	**0**	**25,000**	**0**	**25,000**
GRAND TOTAL	**570,849**	**10,458,182**	**6,021,882**	**58,260,326**	**2,397,999**	**60,660,001**

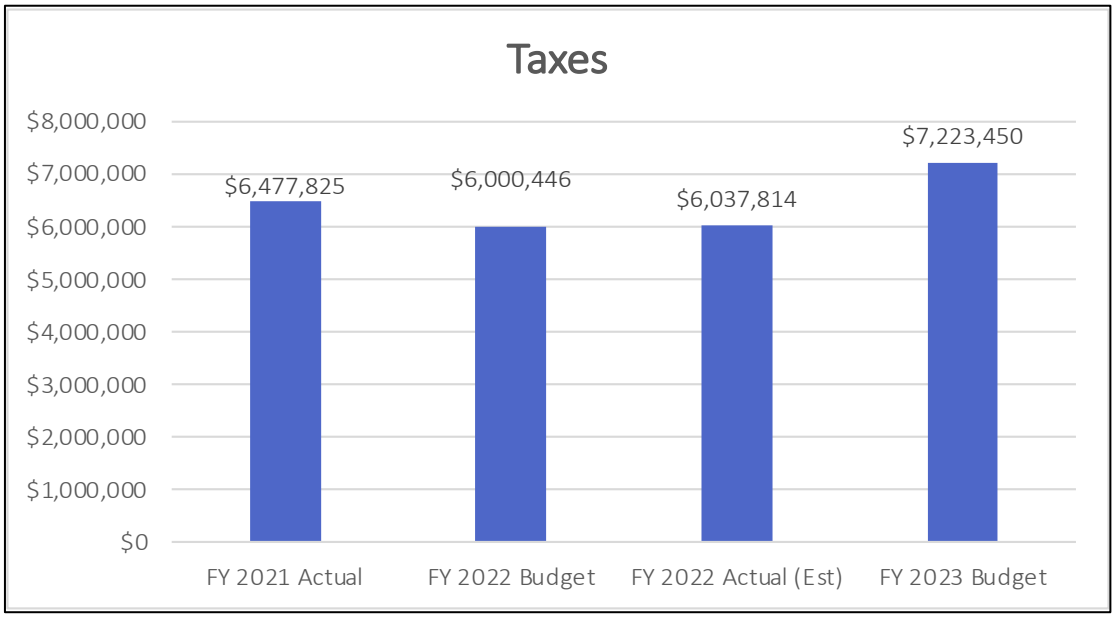
REVENUE ANALYSIS BY MAJOR OPERATING FUND

GENERAL FUND

Revenue from the General Fund ($11,906,262) accounts for 22.53% of the FY 2023 Budget. Much of the revenue within this fund comes from taxes, although intergovernmental revenue and interfund transfers also contribute. Information about these various sources of revenue are detailed below.

Taxes

In FY 2022, the Tax category totaled $6,037,814, down 6.79% and $440,011 from the previous fiscal year actuals. Increases were realized in the General Sales Tax, Local Sales Tax, Cannabis Use Tax, Franchise Fees, Hotel/Motel Tax, Utility Tax, and Video Gaming Tax categories. These revenue sources were able to offset decreases in the General Property Tax, General Use Tax, Telecommunications Tax, Franchise Gas Payment, Charitable Games Tax, and Police Pension Utility Tax categories. The total Tax category is targeted to increase to $7,223,450 in **FY 2023.**

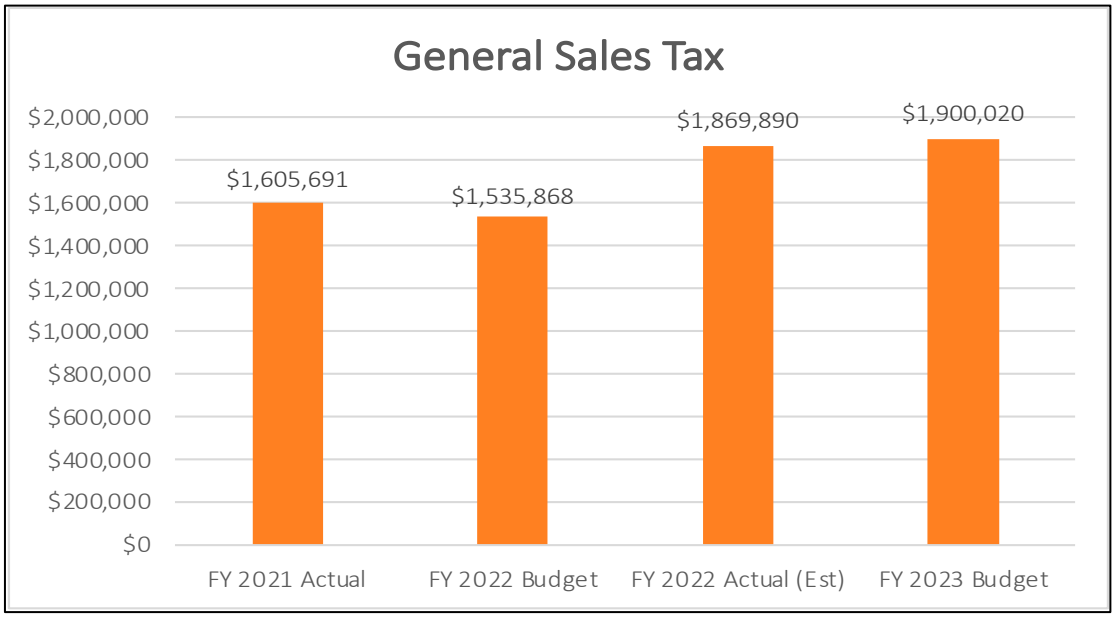


Major Components of Actual Revenue at FY 2022 Year-End

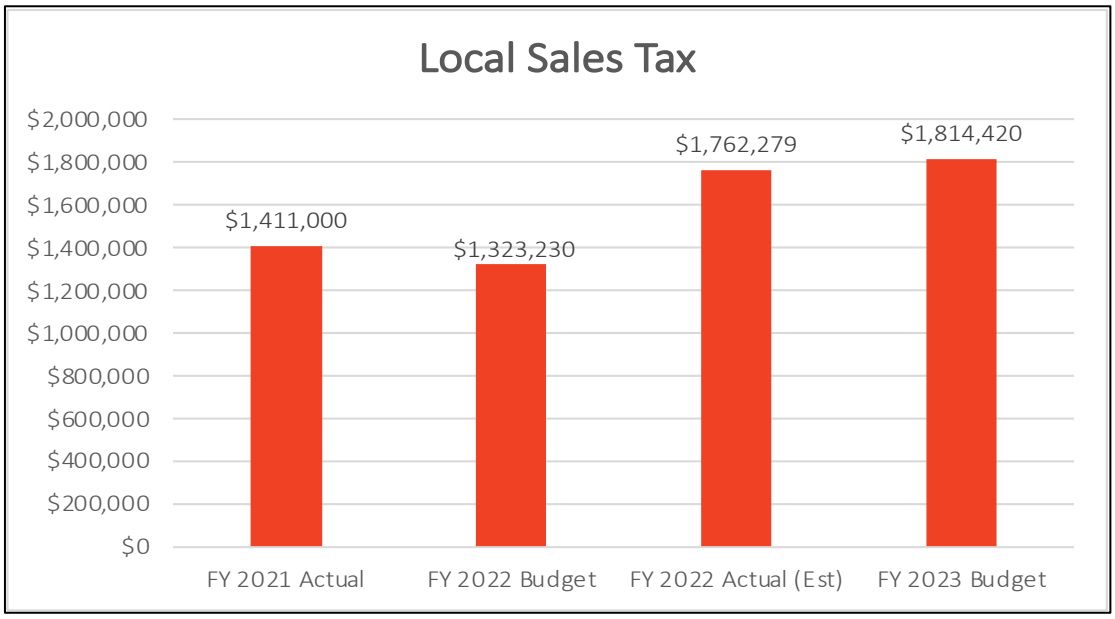
The following five tax sources represented 85.13% of the total FY 2022 tax revenue:

- Sales Tax (30.97% of total tax)
- Local Sales Tax (29.19% of total)
- Utility Tax (14.79% of total)
- General Use Tax (8.08% of total)
- Telecommunications Tax (2.11% of total)

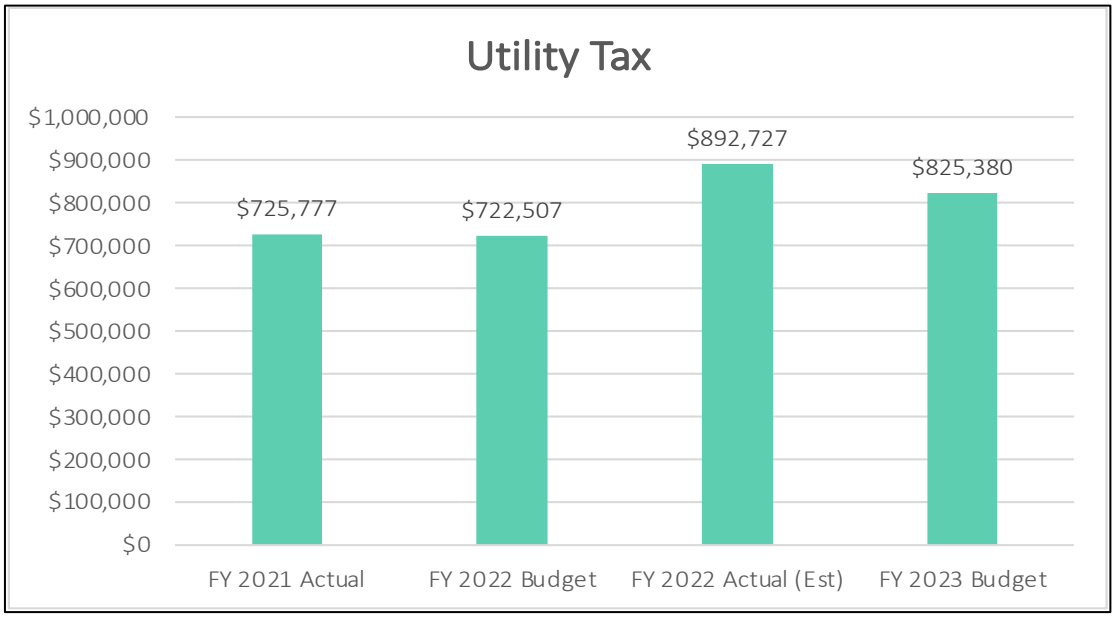
The following charts include history and trends of these tax sources, as well as other major sources of Village revenue.



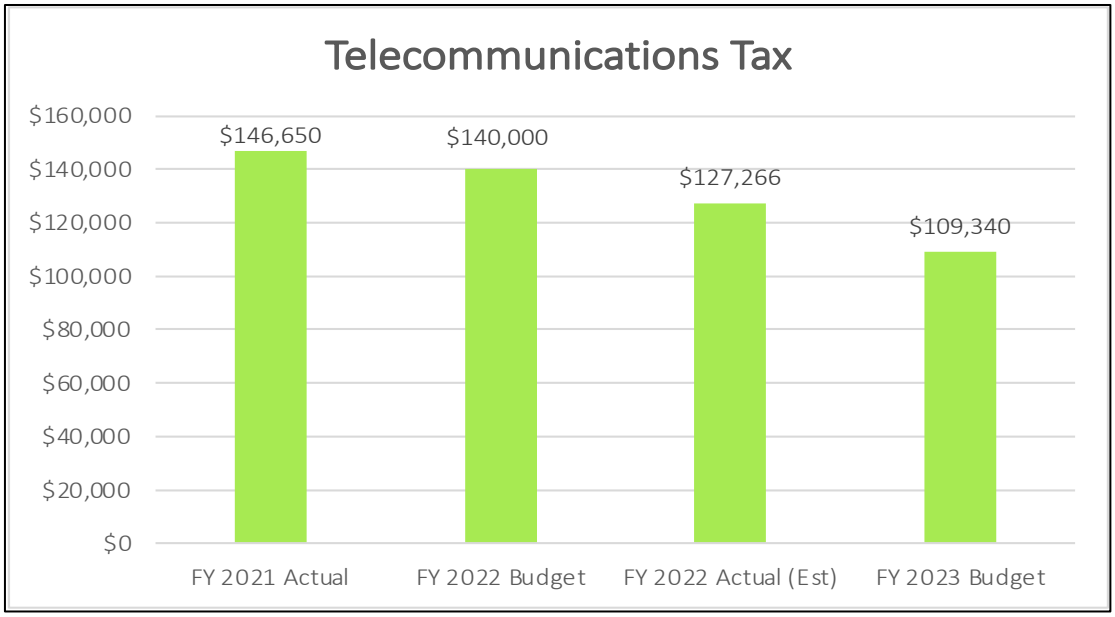
The sales tax rate in Rantoul is 9.00% (including a 1.5% local tax charge). In recent years, **General Sales Tax** receipts have trended upwards, due in large part to increased tourism and expenditure within the Village related to the Rantoul Family Sports Complex. In FY 2022, receipts were $264,199 higher than FY 2021 actuals, an increase of 16.45%. This has been a trend over the past several fiscal years. Total revenues of $1,900,020 are budgeted for FY 2023, an increase of $364,152, or 23.71%, over the FY 2022 Budget. This modest estimation considers the general upward trend and the likelihood that tourism relate dollars will continue to increase in the Village in the coming year.



The **Local Sales Tax** rate for the Village of Rantoul is 1.5%. In FY 2022, Local Sales Tax Receipts of $1,762,279 were recorded, an increase of $351,279 over FY 2021 receipts. The FY 2023 amount budgeted is $1,814,420, a 37.12% increase over the FY 2022 Budget.

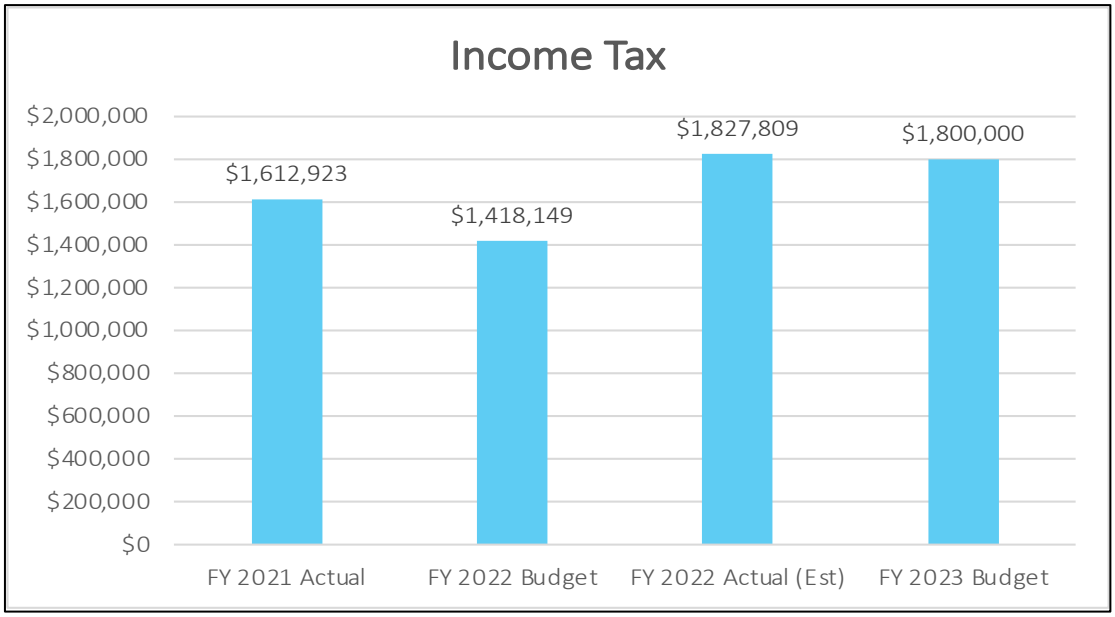


A 5% Village-imposed **Utility Tax** is charged against electric, gas, and water bills. The receipts for this category may fluctuate due to gas prices and weather. FY 2022 ended with receipts of $892,727. Revenues for the 2023 Fiscal Year are conservatively estimated at $825,380. Gas prices seem to be trending downward but are also higher than they were in previous years. This is due in large part to the Russo-Ukrainian War and its impacts on gas supply.

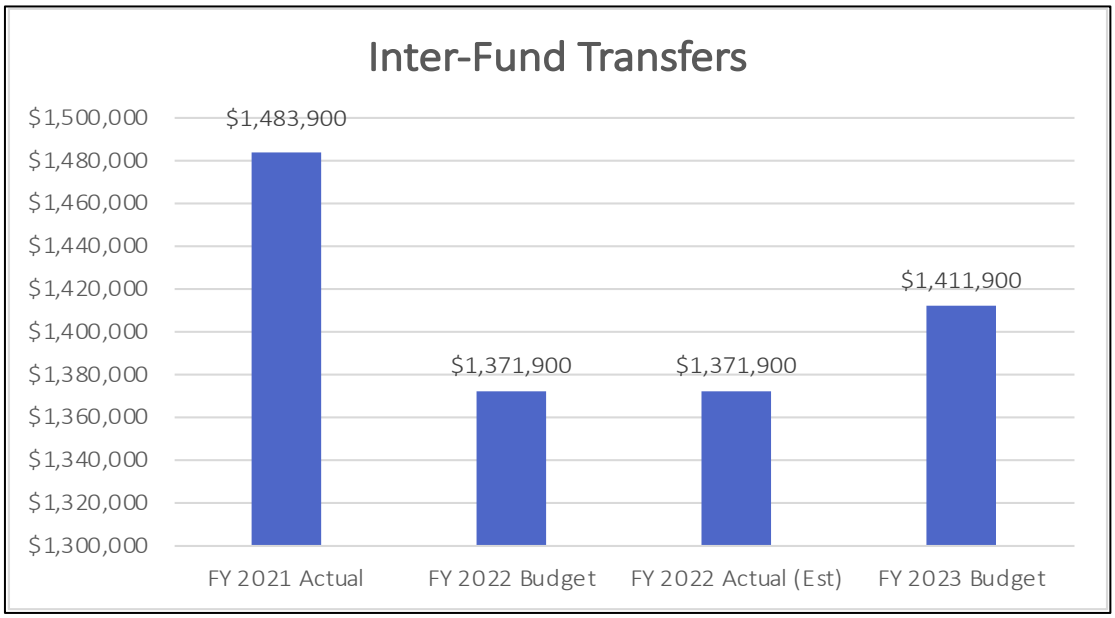


The **Telecommunications Tax** rate is 5% and it applies to telephones and information transmission by laser, magnetic, and fiber technologies. Receipts in recent years have declined seemingly due to decreased land line phone usage with the advent of cell phones and the internet. In response to this trend, the budget for FY 2023 reflects a decrease of $30,660, or 21.9%, under the FY 2022 budgeted amount.

Intergovernmental Revenue



FY 2022 **Income Tax** receipts increased by 13.32% to $1,827,809 over FY 2021. Income Tax Receipts have varied over the past several fiscal years, with two years of weak receipts (FY 2017 and 2018), a modest recovery between FY 2018 and 2019, and performance well above budget over FY 2020 and 2021. To account for this variation, these revenues have been conservatively estimated at $1,800,000 for the 2023 Fiscal Year.

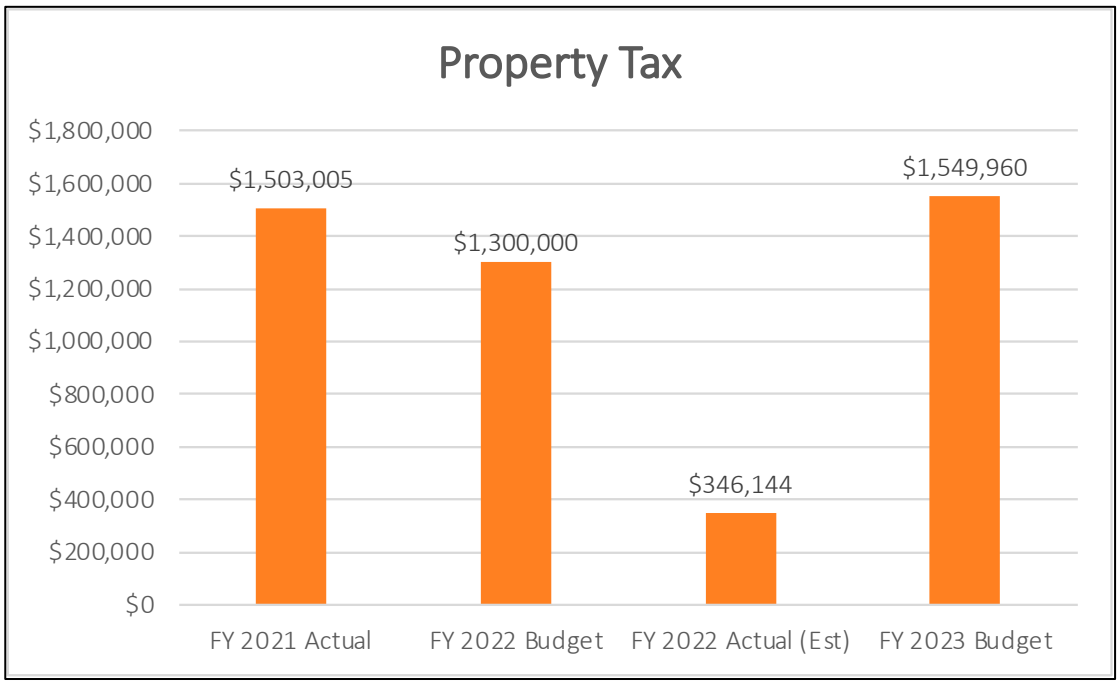


Inter-Fund Transfers properly recognize the expenses of General Fund staff/facilities expenses which are transferred to the General Fund by other Village funds which benefit from General Fund resources. For Fiscal Year 2023, budgeted transfers have increased by $40,000, or 2.92%, to $1,411,900.

Property Tax Information

The total tax rate levied in 2021 (collected in 2022) is $10.8326 and represents a 4.23% increase over the 2021 collected rate of $10.39. The Corporate portion of the Total is $11.93 per hundred dollars. Assessed Valuation is 33 1/3% of market value.

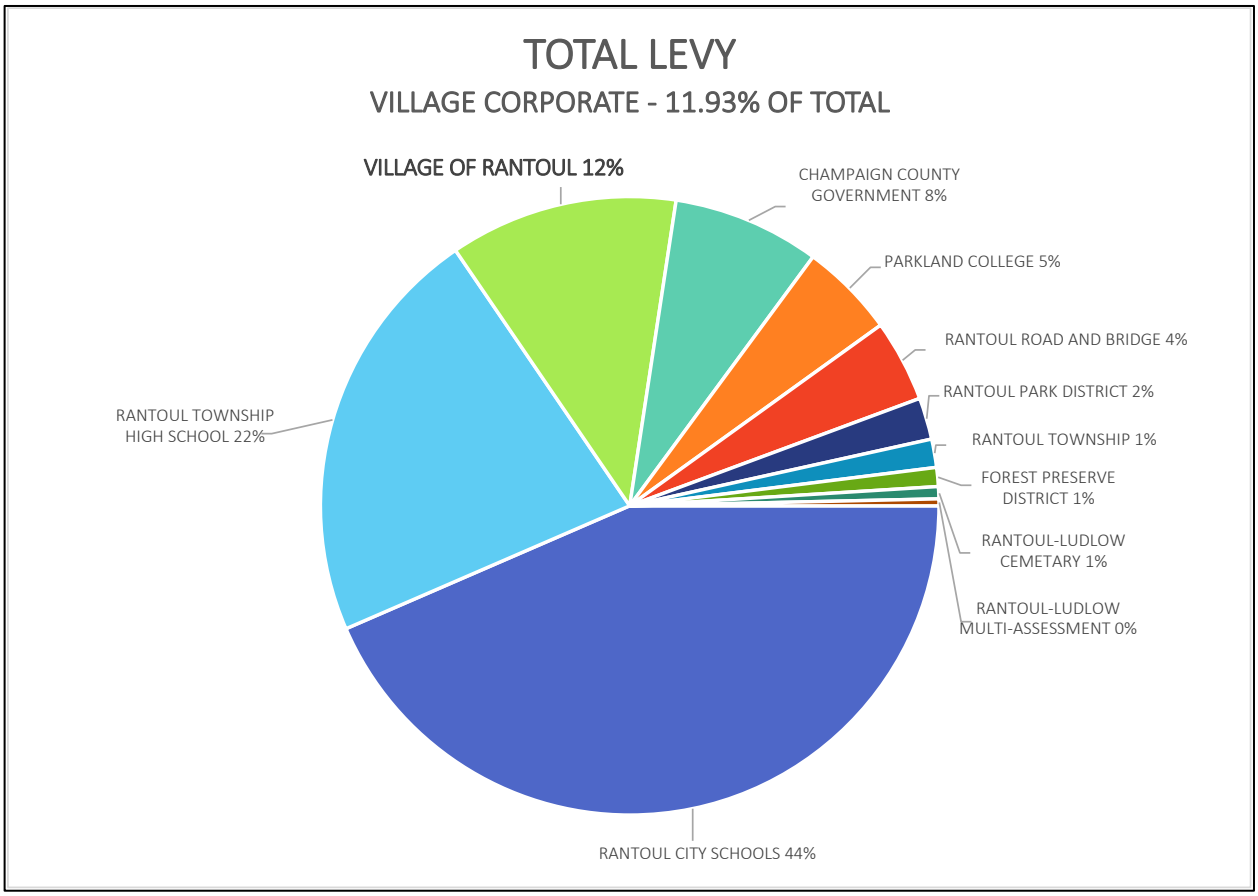
Note: The following **property tax rate** data is for property inside Rantoul Township and the Park District.



Property Tax Rate Comparison

Tax Rates Collected in	Per $100	% Change
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	$10.39	0.10%
2022	$10.83	4.23%

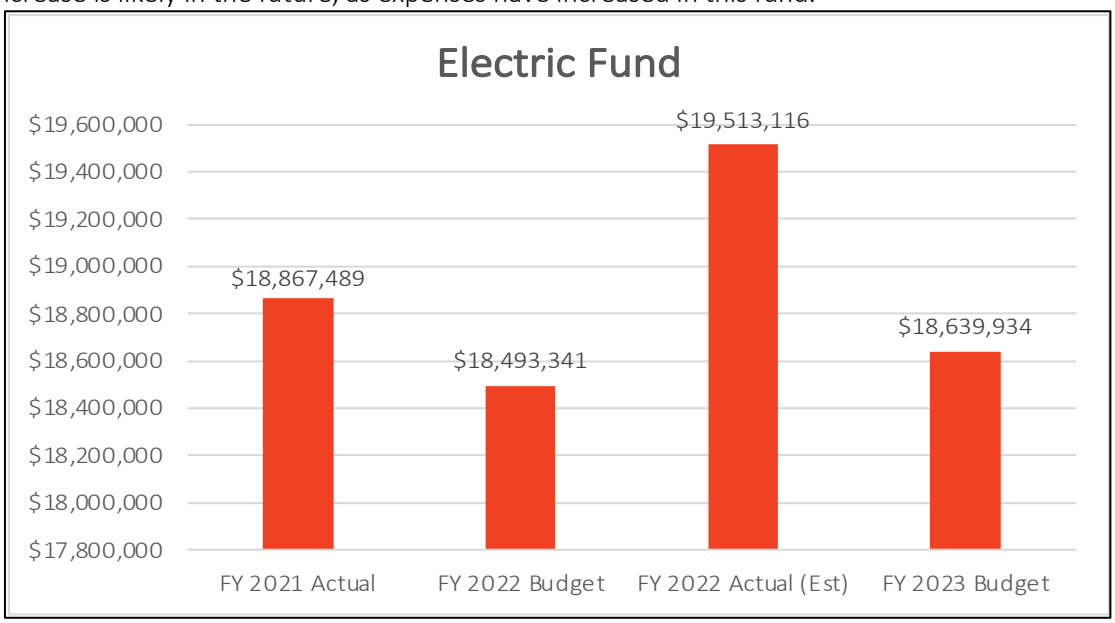
2021 Property Tax Levy (Collected in 2022)	
Village Corporate	1.29
County	0.83
Local Schools & Community College	7.63
All Others	1.08
TOTAL	10.83



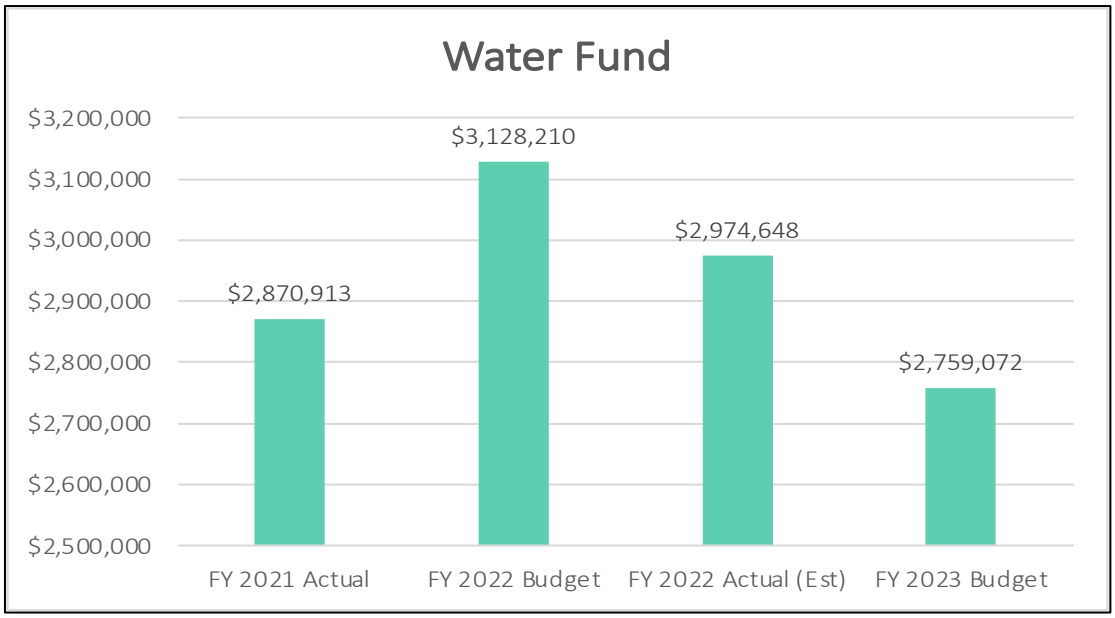
ENTERPRISE FUNDS

51.01% of FY 2023 Budgeted Revenues are accounted for within the Funds detailed below.

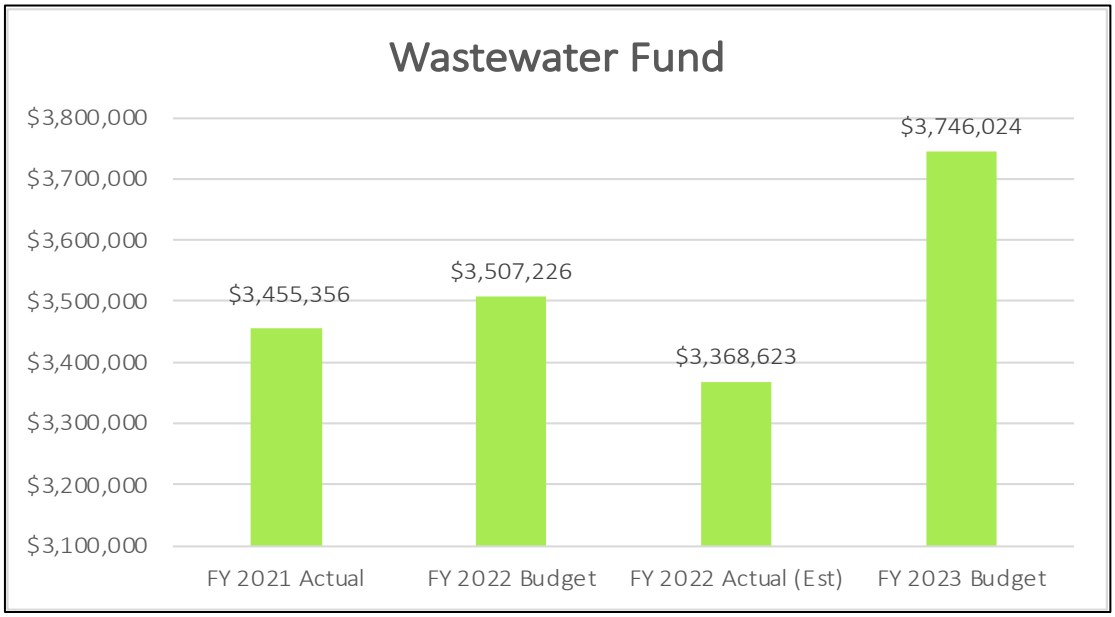
Total **Electric** revenues are conservatively estimated at $18,639,934 in the 2023 Fiscal Year. In recent years, Electric revenues have decreased slightly, due to the stagnation of industrial users of municipal electric. A rate increase is likely in the future, as expenses have increased in this fund.



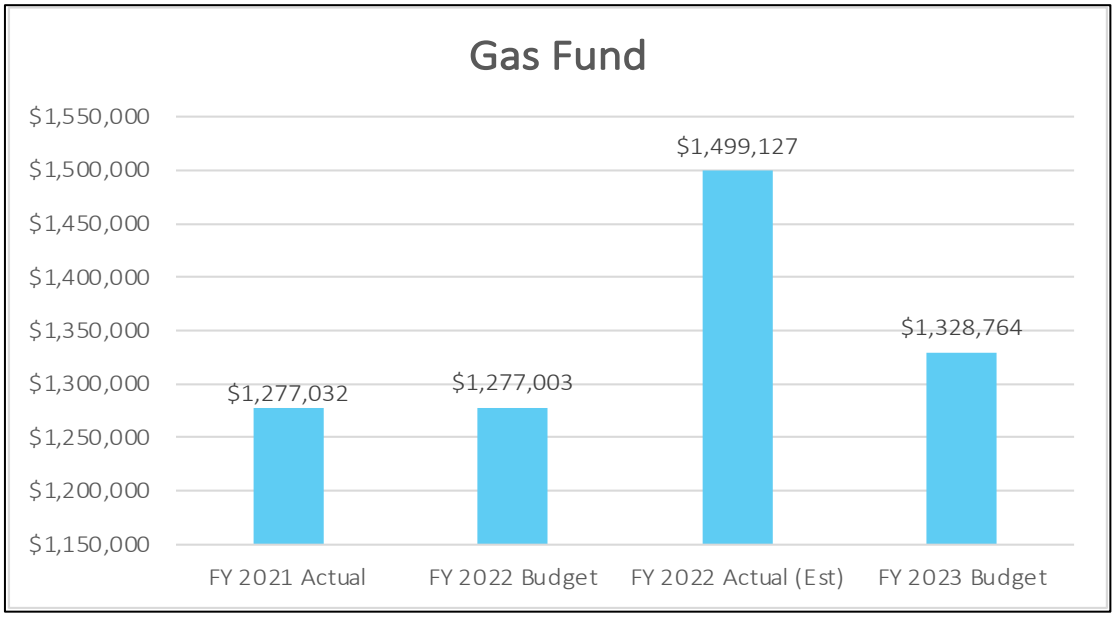
Revenue in the **Water** fund is expected to decrease by 7.25% for FY 2023, with a projected total revenue of $2,759,072. This adjustment is being made to accurately account for revenues after lower-than-expected receipts in the 2022 Fiscal Year.



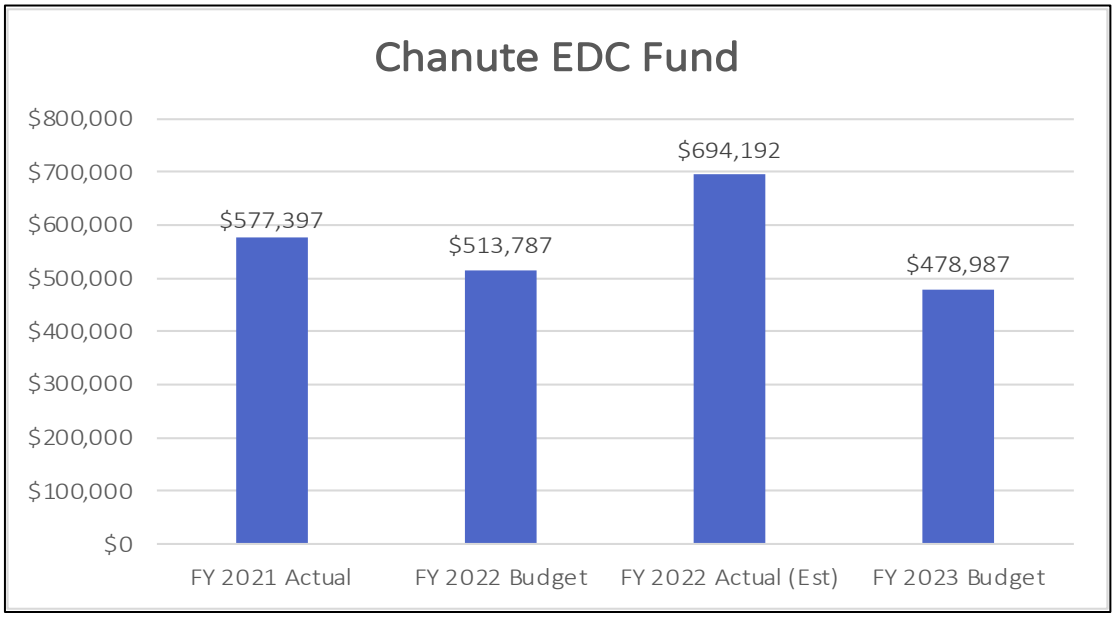
Wastewater fund revenues have increased steadily over the past several fiscal years, due in large part to increased usage by industrial users. Receipts were lower than expected in the 2022 Fiscal Year but are expected to rebound in FY 2023. As such, $3,746,024 is budgeted for FY 2023, an increase of 11.20% over FY 2022 actuals.



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 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. Actual revenues of $1,499,127 were realized in the 2022 Fiscal Year. $1,328,764 has been budgeted for FY 2023, an increase of 4.05% over the FY 2022 budget.



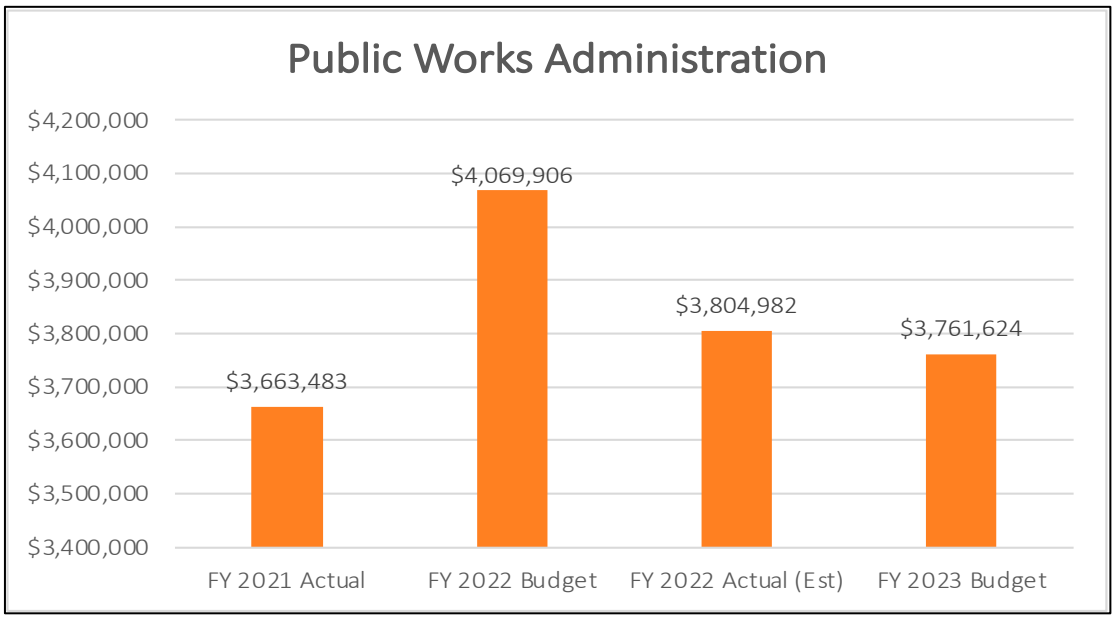
The **Chanute EDC** fund is dedicated to *economic development activities* on airport grounds, including building rental revenue. Actual receipts in FY 2021 and FY 2022 trended higher than expected, at $577,397 and $694,192 respectively. The FY 2023 budgeted revenue of $478,987 reflects a conservative estimation of revenues being brought in through economic development on the former air force base properties.



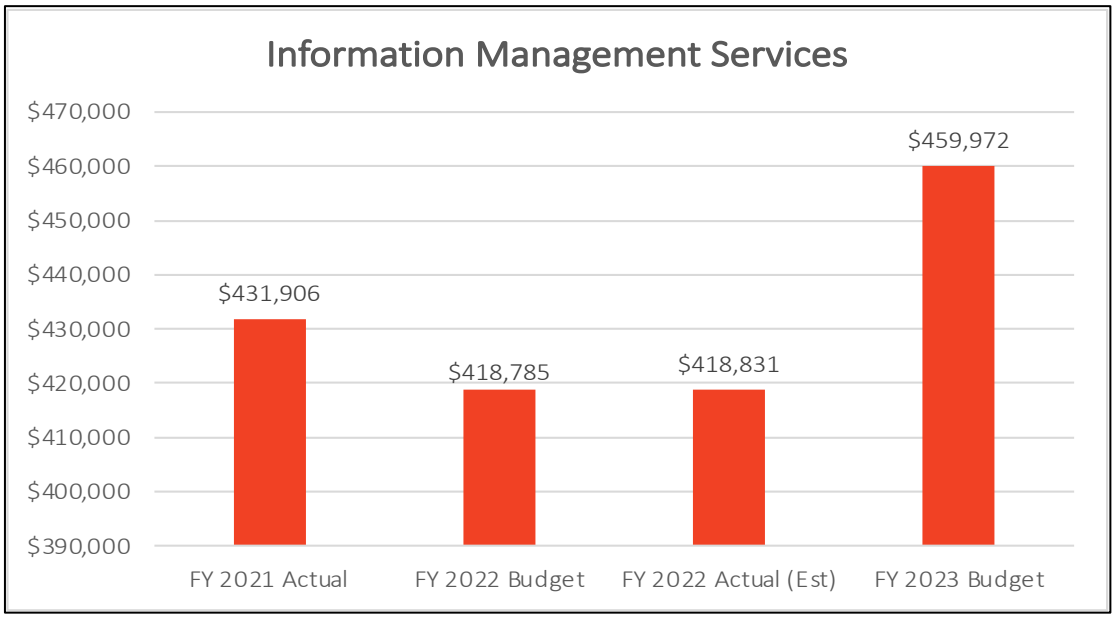
INTERNAL SERVICES FUNDS

7.99% of FY 2023 Budgeted Revenues are accounted for within the Funds detailed below.

The Public Admin Fund administers various utility funds and the Village Street division. Its revenue source consists of **Transfers** from the Gas, Water, Wastewater, Electric, Storm Water Drainage funds (for costs related to the administration of those funds), and from the General Fund (for that fund's share of Street division expenses). A decrease of $308,282 from FY 22 budget figures is estimated for the 2023 Fiscal Year.

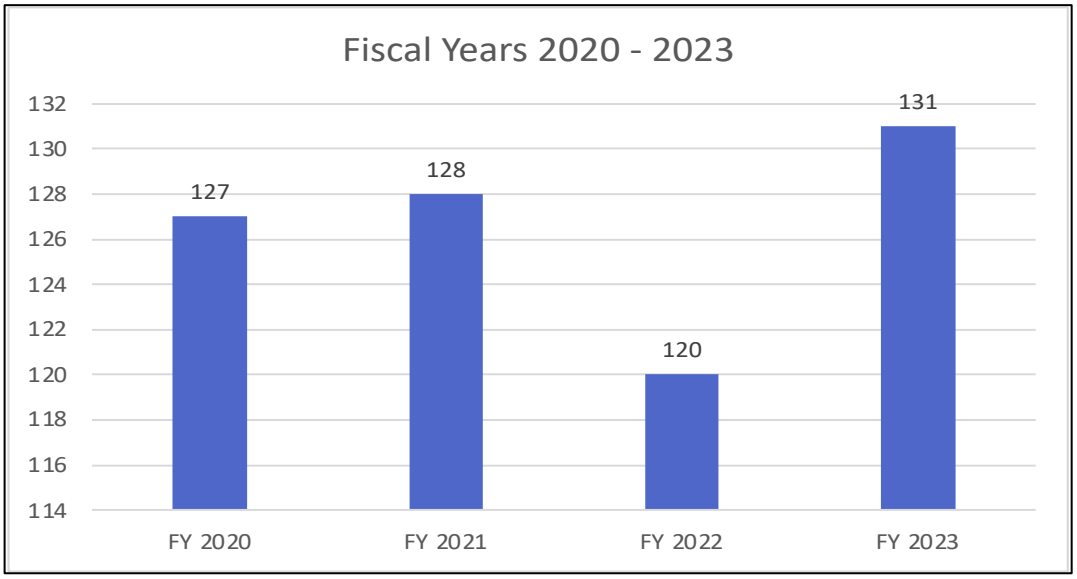


The **assessment payable to IMS** from other departments is based on a pro-rata share of that department's IT equipment. These transfers are used to support the IMS activities, as well as the Village's extensive computer system. In FY 2021, a portion of Police IT revenues began paying into to this fund. A slight increase of $41,187 (9.83%) over the FY 2022 has been budgeted for this assessment. As such, revenues are estimated at $459,972 for the 2023 Fiscal Year.



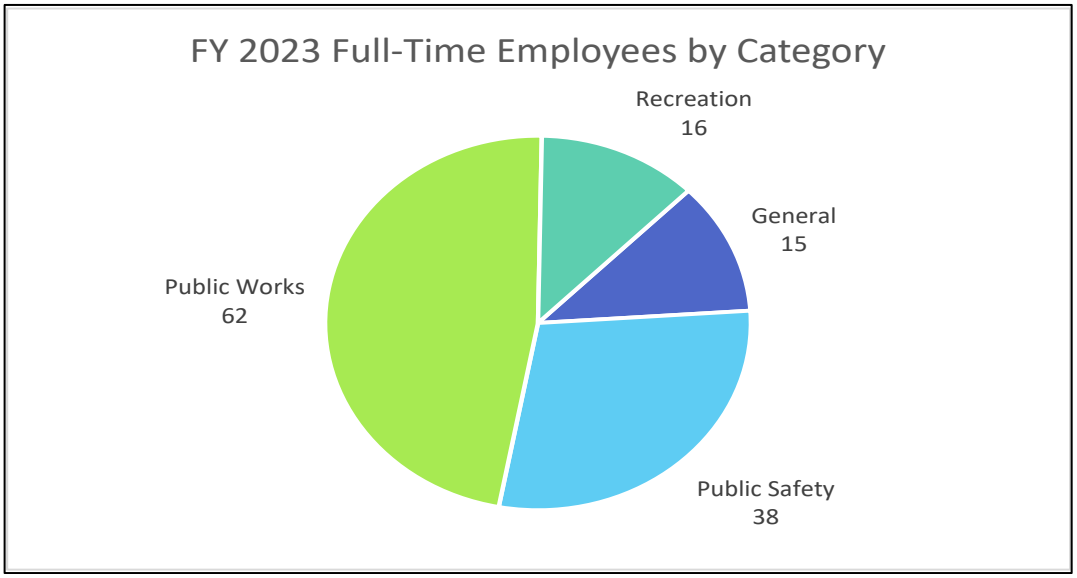
BUDGETED FULL-TIME POSITIONS

In FY 2023, the number of budgeted full-time employees increased to 120, up eleven from the 2022 fiscal year. A Specialist position was added in the Recreation Department in order to support programming in the Recreation Department and at the Rantoul Family Sports Complex. In the Police Department, a Community Social Worker position was added to further support citizens within the Village. Seven positions were added in the Public Works Administration Division, with three Electric Apprentices and four Streets/Systems Operators positions being created.



BUDGETED FULL-TIME EMPLOYEES BY CATEGORY – 131 Positions

General – 15	Public Safety – 38	Public Works – 62	Recreation – 16
Admin (8), IMS (2), CP&Z (5)	Police (38)	PW Admin (25), Gas (3), Water (7), Wastewater (7), Electric (16), Customer Service (3), Airport (1)	Recreation (10), Central Maintenance (4), Sports Complex (2)



YEAR-END SUMMARY OF ESTIMATED FUND BALANCES

These numbers for FYs 21 and 22 are un-audited, preliminary estimates and will change based on the official audits of fiscal years 2021 and 2022.

General Fund

FY 2022

For the 2022 Fiscal Year, the General Fund showed a year-end surplus of $5,477,640. Revenues totaled $15,676,484 while expenditures totaled $10,198,844. The General Fund balance will therefore increase to $10,215,322.

FY 2023

General Fund Revenue is targeted at $11,906,262 during the 2023 Fiscal Year. This is reflective of the Village's longstanding conservative budgetary practices, but also demonstrates a level of confidence in the Village's economic development activities. Expenses within the General Fund are targeted to increase to $11,898,517. The anticipated year-end fund balance is $10,223,067.

Special Revenue Funds

FY 2022

As a group, the Special Revenue funds decreased by $358,559 in FY 2022. These funds completed the year with a combined fund balance of $6,529,273.

FY 2023

Special Revenue Fund revenues of $5,080,282 are expected in FY 2023, with projected expenditures of $5,470,345. The combined fund balance of the Special Revenue Funds is expected at $6,139,210 at the end of the 2023 fiscal year.

Capital Projects Funds

FY 2022

The only continuously active fund in the Capital Projects group is the Corporate Restricted Reserve Fund. In FY 2022, this balance decreased by $514,017, as funds were expended on various capital projects. The year-end fund balance was $113,805.

FY 2023

In FY 2023, $511,500 in expenditures are expected for necessary capital expenditures across the Village. Revenues of $200 are anticipated. The Corporate Reserve fund will therefore exhibit a deficit balance of ($397,495) at the end of the fiscal year.

Debt Service Fund

FY 2022

In FY 2022, the Debt Service Fund increased by $226,365, as funds were realized and used towards the service and retirement of bonded debt. The year-end fund balance was $598,643.

FY 2023

In FY 2023, revenue and expenditure of $772,958 each are expected in the Debt Service Fund. The Debt Service Fund will therefore retain a balance of $598,643 at the end of the fiscal year.

Proprietary Funds

Within this group, 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 2022

As a group, the Proprietary Funds decreased by $6,709,628 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 Special Events, Garbage, Gas, Electric, Airport, and Chanute EDC Funds were unable to offset the deficits in the Sports Complex, Landfill, Water, and Wastewater Funds.

FY 2023

Most of the Proprietary Funds will decrease in net asset value, due to the undertaking of multiple Village Capital Projects. Decreases are expected in the Landfill, Garbage, Water, Wastewater, Electric Funds, and Airport Funds and are not expected to be offset by increases in the other proprietary funds. Revenues of $30,152,859 are expected, with expenditures of $36,767,028. With these expenditures, the sum of this group of fund balances is expected to decrease by $6,614,169 in this fiscal year. The expected year-end balance for these Funds will be $72,827,547.

Internal Services Funds

Reference is to net assets.

FY 2022

This group of funds increased in net asset balance by $609,126, ending FY 2022 with a combined net asset balance of $1,944,375. The Public Works Fund increased $503,878, ending the year with a net asset balance of $1,911,993. The Information Management Services (IMS) and Central Maintenance Funds ended the year with asset balances of -$44,921 and $77,303 respectively.

FY 2023

The FY 2023 budget calls for the combined net asset balance of the Internal Services Funds to decrease by $313,591, ending with a combined fund balance of $1,630,784. Public Works Administration is expected to end the year with a net asset balance of $1,598,402. A year-end net asset balance of -$44,921 is expected in the IMS Fund, with a balance of $77,303 anticipated in the Central Maintenance Fund.

Trust and Agency Funds

FY 2022

During FY 2022, the Trust and Agency Funds decreased by $37,887 to a combined fund balance of $37,145,342. In the Firefighter's Fund, a decrease of $37,107 was realized, bringing the year-end fund balance to $91,430. The Police Pension fund had no revenue or expenses for this year, for a year-end fund balance of $37,053,911.

FY 2023

In the Firefighter's Fund, a year-end fund balance of $91,430 is expected, with the expectation of $25,000 in both revenue and expenses. 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 $37,145,342.

On the following page, year end fund balance estimates are combined with un-audited, preliminary estimates for revenues and expenses in 2021 & 2022. These balances may change, based on the official audits of fiscal years 2021 and 2022.

ESTIMATED FUND BALANCES

		FY 2022				FY 2023			
	ENDING BALANCE April 30, 2021	ACTUAL YEAR-END REVENUE	TOTAL REVENUE AVAILABLE	ACTUAL YEAR-END EXPENSES	**ESTIMATED BALANCE April 30, 2022**	ORIGINAL BUDGETED REVENUE	TOTAL REVENUE AVAILABLE	ORIGINAL BUDGETED EXPENSES	**ESTIMATED BALANCE April 30, 2023**
GENERAL FUND	**4,737,682**	**15,676,484**	**20,414,166**	**10,198,844**	**10,215,322**	**11,906,262**	**22,121,584**	**11,898,517**	**10,223,067**
SPECIAL REVENUE FUNDS									
Motor Fuel Tax	**511,776**	779,772	1,291,548	1,575,084	**(283,536)**	776,065	492,529	1,356,162	**(863,633)**
Local Motor Fuel Tax	**1,255,776**	321,939	1,577,715	456,829	**1,120,886**	320,100	1,440,986	348,056	**1,092,930**
Economic Developmt.	**382,776**	298,912	681,688	158,535	**523,153**	472,000	995,153	471,861	**523,292**
Micro Loan	**402,407**	3,992	406,399	3,667	**402,732**	9,200	411,932	25,000	**386,932**
TIF	**323,473**	17	323,490	323,490	**0**	0	0	0	**0**
TIF II	**(153,305)**	505,014	351,709	23,533	**328,176**	520,000	848,176	395,000	**453,176**
TIF III	**1,661,396**	1,168,158	2,829,554	1,194,172	**1,635,382**	1,200,500	2,835,882	1,235,317	**1,600,565**
TIF IV	**(104,868)**	4,264	(100,604)	15,975	**(116,579)**	95,000	(21,579)	16,000	**(37,579)**
Special Police	**38,356**	8,725	47,081	0	**47,081**	22,050	69,131	0	**69,131**
EDA/RLF	**1,849,630**	40,302	1,889,932	0	**1,889,932**	0	1,889,932	0	**1,889,932**
Rental Rehab	**359,952**	50	360,002	32,496	**327,506**	50	327,556	37,280	**290,276**
Community Development	**126,659**	559,151	685,810	669,249	**16,561**	768,000	784,561	773,920	**10,641**
Storm Water Drainage	**233,805**	839,728	1,073,533	435,553	**637,980**	897,317	1,535,297	811,749	**723,548**
SPECIAL REVENUE TOTAL	**6,887,832**	**4,530,024**	**11,417,856**	**4,888,583**	**6,529,273**	**5,080,282**	**11,609,555**	**5,470,345**	**6,139,210**
CAPITAL PROJECTS									
Corp. Restricted Reserve	**627,822**	23	627,845	514,040	**113,805**	200	114,005	511,500	**(397,495)***
CAPITAL PROJECTS TOTAL	**627,822**	**23**	**627,845**	**514,040**	**113,805**	**200**	**114,005**	**511,500**	**(397,495)**
DEBT SERVICE									
Debt Service	**372,278**	1,018,924	1,391,202	792,559	**598,643**	772,958	1,371,601	772,958	**598,643**
DEBT SERVICE TOTAL	**372,278**	**1,018,924**	**1,391,202**	**792,559**	**598,643**	**772,958**	**1,371,601**	**772,958**	**598,643**
PROPRIETARY FUNDS									
Special Events	**0**	108,096	108,096	64,904	**43,192**	34,000	77,192	30,400	**46,792**
Sports Complex	**(561,356)**	821,647	260,291	8,601,855	**(8,341,564)**	1,610,850	(6,730,714)	1,610,850	**(8,341,564)**
Landfill	**84,809**	0	84,809	127	**84,682**	0	84,682	142	**84,540**
Garbage	**146,546**	631,122	777,668	624,543	**153,125**	617,577	770,702	654,525	**116,177**
Gas	**10,787**	1,499,127	1,509,914	1,408,307	**101,607**	1,328,764	1,430,371	1,295,121	**135,250**
Water	**10,694,711**	2,974,648	13,669,359	3,269,511	**10,399,848**	2,759,072	13,158,920	3,928,320	**9,230,600**
Wastewater	**14,119,221**	3,368,623	17,487,844	3,424,548	**14,063,296**	3,746,024	17,809,320	7,219,642	**10,589,678**
Electric	**36,460,522**	19,513,116	55,973,638	18,751,239	**37,222,399**	18,639,934	55,862,333	20,319,062	**35,543,271**
Airport	**21,878,513**	934,552	22,813,065	715,700	**22,097,365**	937,651	23,035,016	1,234,430	**21,800,586**
Chanute EDC	**3,317,590**	694,192	4,011,782	394,017	**3,617,765**	478,987	4,096,752	474,536	**3,622,216**
PROPRIETARY FUND TOTAL	**86,151,344**	**30,545,123**	**116,696,467**	**37,254,751**	**79,441,716**	**30,152,859**	**109,594,575**	**36,767,028**	**72,827,547**
INTERNAL SERVICES (net assets)									
Public Works Admin	**1,408,115**	3,804,982	5,213,097	3,301,104	**1,911,993**	3,761,624	5,673,617	4,075,215	**1,598,402**
Information Mgmt. Srvcs.	**(61,562)**	418,831	357,269	402,190	**(44,921)**	459,972	415,051	459,972	**(44,921)**
Central Maintenance	**(11,304)**	693,227	681,923	604,620	**77,303**	679,466	756,769	679,466	**77,303**
INTERNAL SERVICES TOTAL	**1,335,249**	**4,917,040**	**6,252,289**	**4,307,914**	**1,944,375**	**4,901,062**	**6,845,437**	**5,214,653**	**1,630,784**
TRUST & AGENCY									
Firefighters'	**128,537**	26,834	155,371	63,941	**91,430**	25,000	116,430	25,000	**91,430**
Police Pension (net assets)	**37,054,691**	0	37,054,691	780	**37,053,911**	0	37,053,911	0	**37,053,911**
TRUST & AGENCY TOTAL	**37,054,691**	**26,834**	**37,210,063**	**64,721**	**37,145,342**	**25,000**	**37,170,342**	**25,000**	**37,145,342**
GRAND TOTAL	137,166,898	56,714,452	194,009,887	58,021,412	135,988,475	52,838,623	188,827,098	60,660,001	128,167,097

April 30th Ending Balances may not reflect all audit adjustments.

* This reserve is funded annually after the previous fiscal year audit is complete

GENERAL FUND

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

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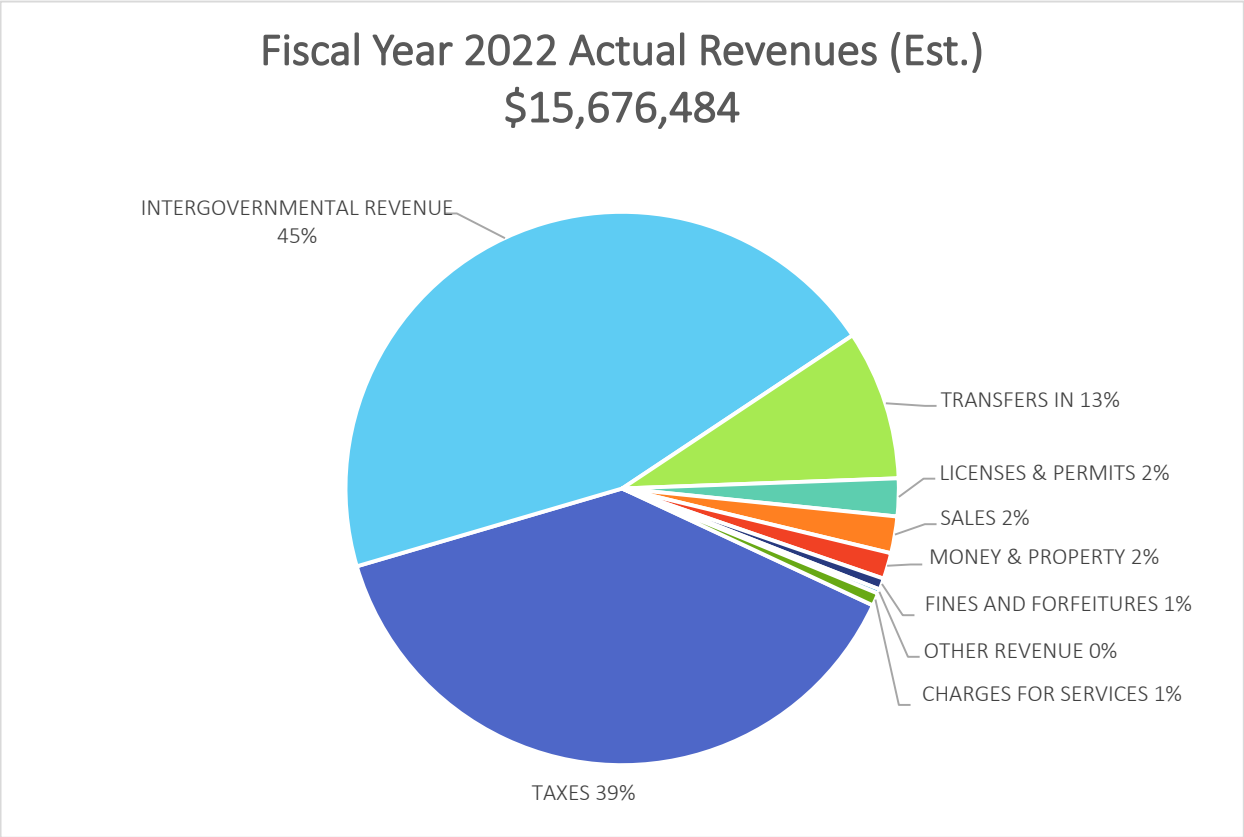
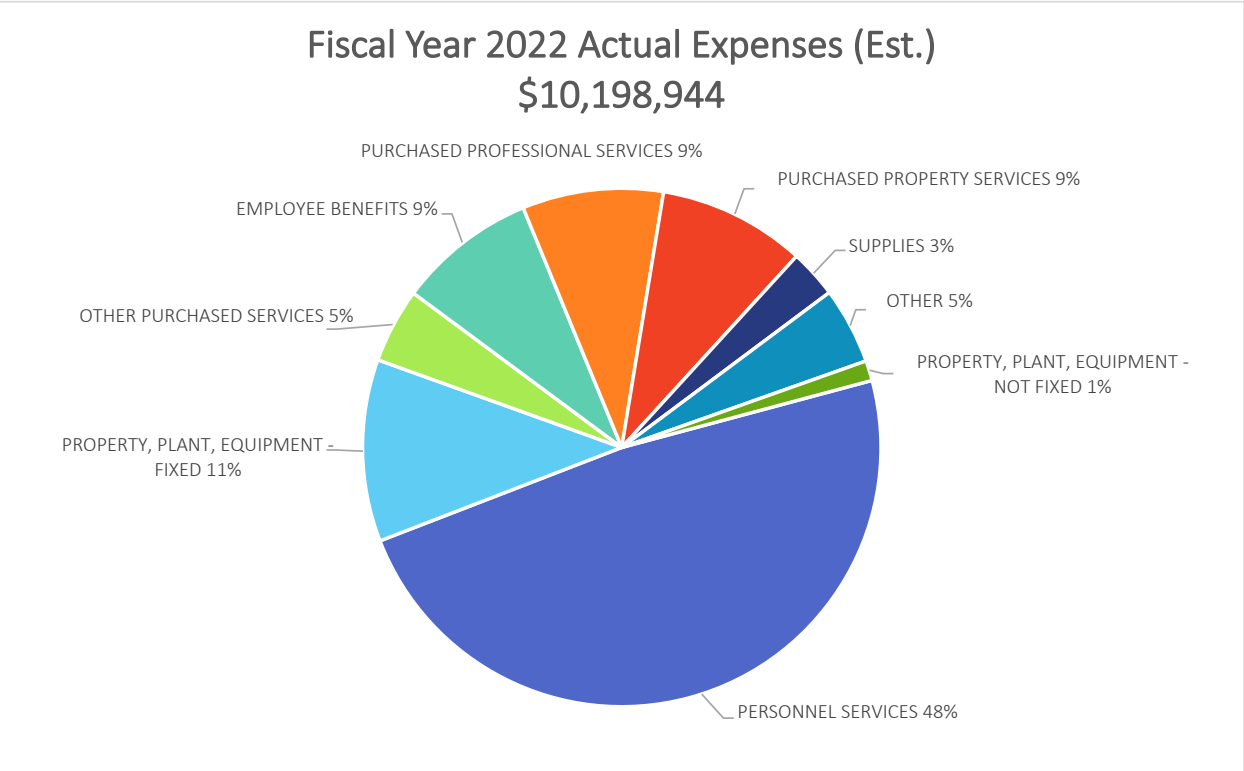
Police and Fire Commission	90
Fire	91

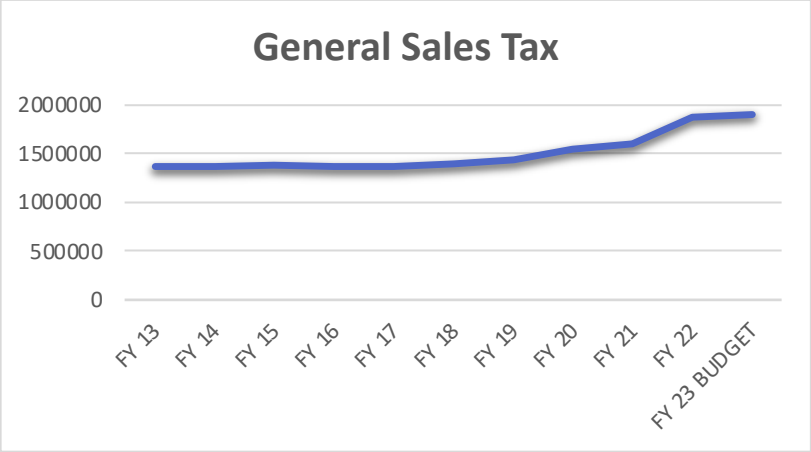

Fiscal Year 2022 Actual Revenues (Est.)
$15,676,484
INTERGOVERNMENTAL REVENUE 45%
TRANSFERS IN 13%
LICENSES & PERMITS 2%
SALES 2%
MONEY & PROPERTY 2%
FINES AND FORFEITURES 1%
OTHER REVENUE 0%
CHARGES FOR SERVICES 1%
TAXES 39%


Fiscal Year 2022 Actual Expenses (Est.)
$10,198,944
PURCHASED PROFESSIONAL SERVICES 9%
PURCHASED PROPERTY SERVICES 9%
EMPLOYEE BENEFITS 9%
SUPPLIES 3%
OTHER 5%
OTHER PURCHASED SERVICES 5%
PROPERTY, PLANT, EQUIPMENT - NOT FIXED 1%
PROPERTY, PLANT, EQUIPMENT - FIXED 11%
PERSONNEL SERVICES 48%

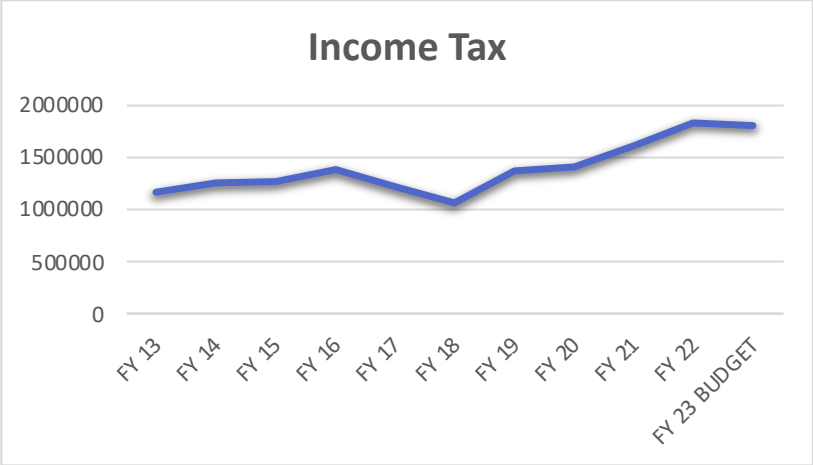
GENERAL FUND REVENUE TRENDS

Ten-Year History of Selected Sources

Totaling $5,400,168, the following six sources of revenue represented 34.45% of the 2022 Fiscal Year's total Operating Revenue, $15,676,484.



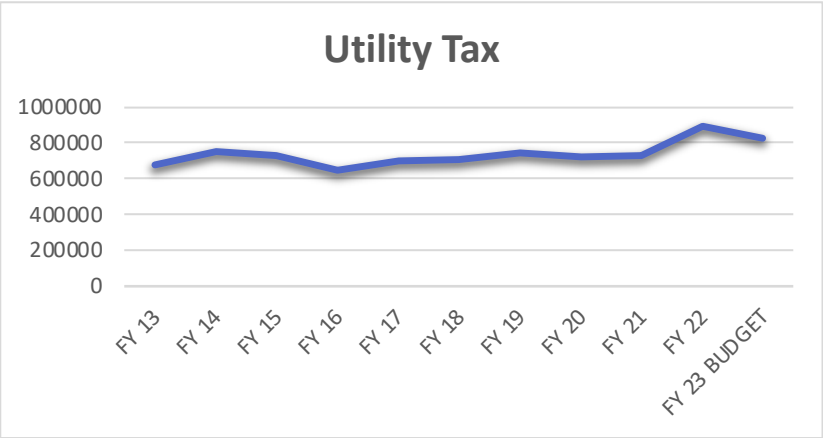
General Sales Tax Revenues have generally increased from FY 2013. With the addition of the Rantoul Family Sports Complex and additional development across the Village, General Sales Tax dollars have increased more rapidly over the past three fiscal years. With additional development expected, this revenue source is expected to increase over last year. As such, $1,900,020 has been budgeted for the 2023 Fiscal Year.



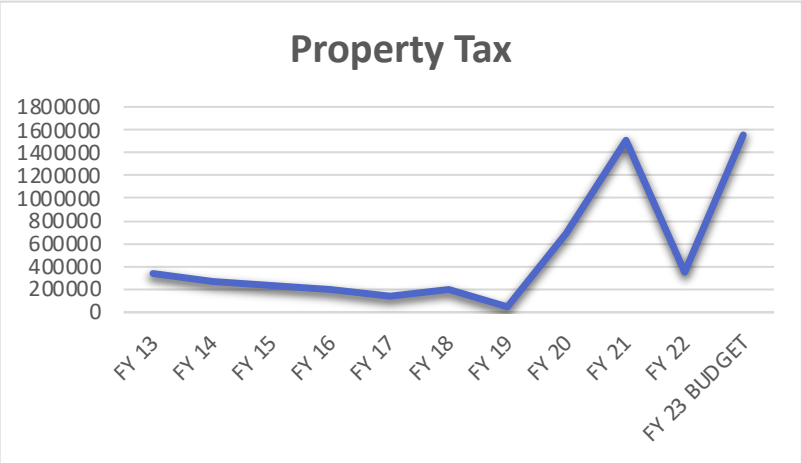
Expected income tax receipts are calculated on a per capita basis. They are dependent on the general economic situation, as well as capital gains in the financial markets. $1,800,000 has been budgeted for Fiscal Year 2023, an increase of 26.93% from Fiscal Year 2022's Budget of $1,418,149. Fiscal Year 2022's receipts totaled $1,827,809. As such, this year's estimation reflects a level of optimism about COVID-19 recovery while remaining conservative.

GENERAL FUND REVENUE TRENDS

Ten-Year History of Selected Sources



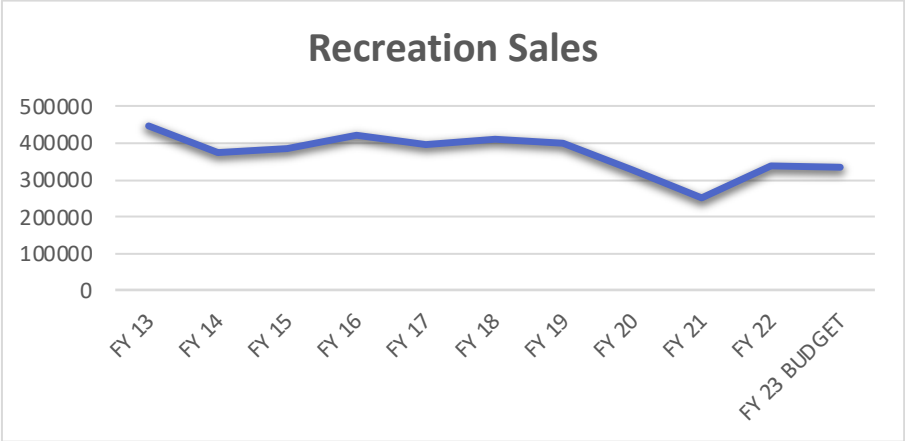
Overall, the Utility Tax trend has remained steady, due in large part to continued utility usage by several large and well-established industrial customers within the Village. During the 2022 Fiscal Year, receipts of $892,727 were realized. While this may be indicative of a trend upwards, a conservative $825,380 has been budgeted in this line-item for the 2023 Fiscal Year, reflective of routine utility usage by the customers mentioned above.



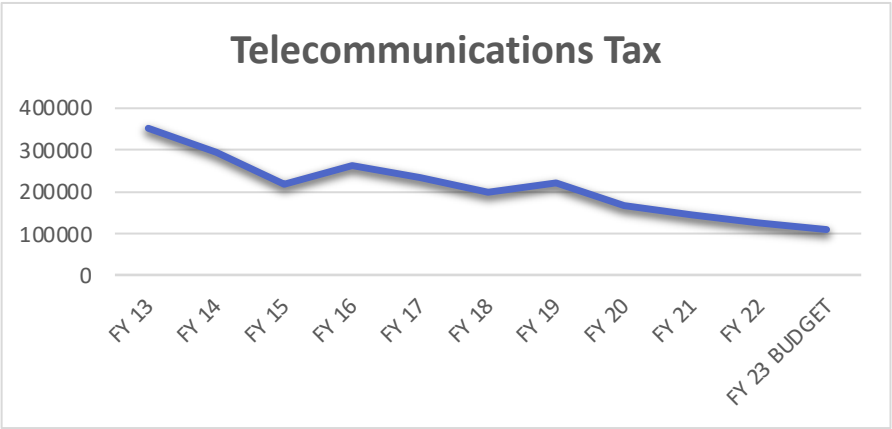
Property Tax Revenues of $1,549,960 are expected during the 2023 Fiscal Year. The significant drop in Property Tax from Fiscal Year 2011 to Fiscal Year 2019 was due to a reallocation of Police Pension moneys from the General Fund. With the reallocation complete, this revenue stream is expected to experience continued growth.

GENERAL FUND REVENUE TRENDS

Ten-Year History of Selected Sources



Recreation sales have been steady in recent years, due to stagnant population growth. In FY 2021, the impact of the COVID-19 pandemic was realized, resulting in lower-than-expected receipts. As the Rantoul Family Sports Complex is now fully in operation, revenues of $334,590 have been budgeted for the 2023 fiscal year. This is in line with 2022 Fiscal Year Recreation Sales Revenue receipts of $336,332.



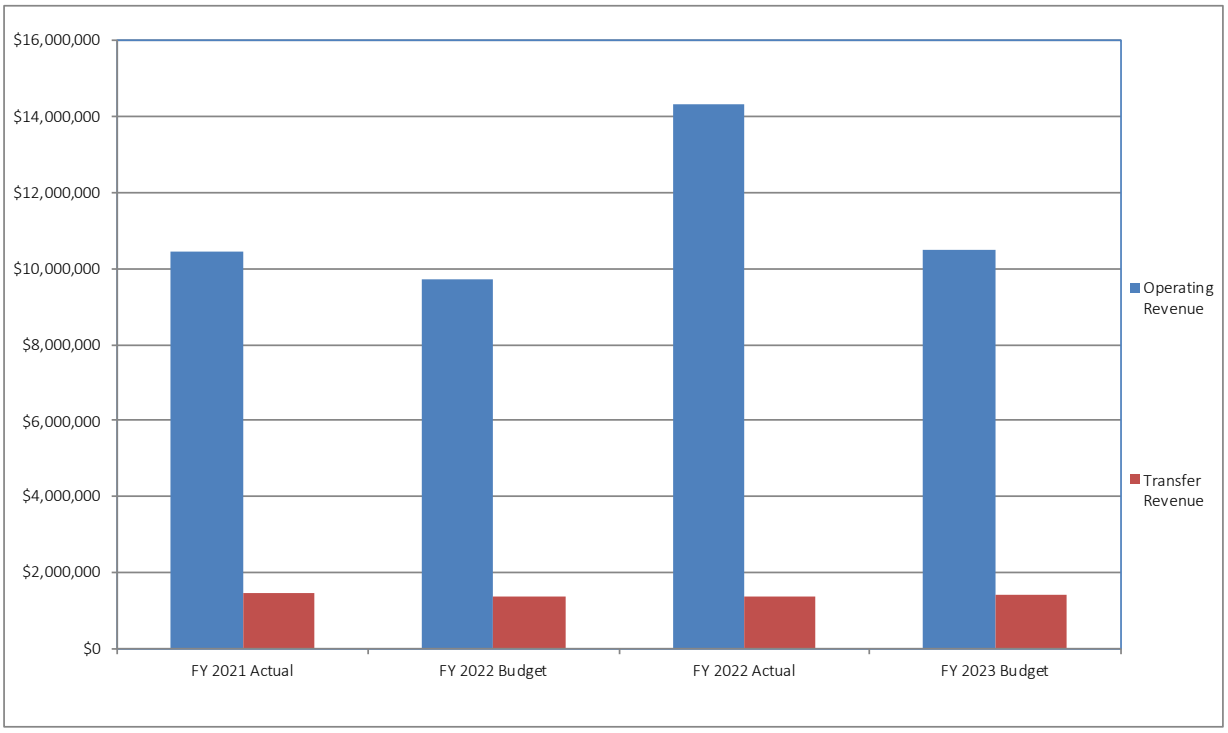
In fiscal years 2014 and 2015, a court decision disallowed a portion of the Telecommunications Tax distribution. As cell phones and the internet continue to diminish the landline industry, this fund is expected to continue its decline. $109,340 has been budgeted, a decrease of 14.09% from Fiscal Year 2021 actuals.

GENERAL FUND REVENUE

		Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	**Budget FY 2023**	**% CHANGE (FY 23 BUDGET TO FY 22 EST.)**
TAXES						
311-00-00	GENERAL PROPERTY TAX	1,503,005	1,300,000	346,144	**1,549,960**	**347.8%**
311-90-00	PROP TAX INTEREST	0	0	0	**0**	**N/A**
313-00-00	GENERAL SALES TAX	1,605,691	1,535,868	1,869,890	**1,900,020**	**1.6%**
313-20-00	LOCAL SALES TAX	1,411,000	1,323,230	1,762,279	**1,814,420**	**3.0%**
313-50-00	GENERAL USE TAX	572,279	499,234	487,564	**452,700**	**-7.2%**
313-60-00	CANNABIS USE TAX	10,578	12,000	19,889	**20,000**	**0.6%**
314-30-00	TELECOMMUNICATIONS TAX	146,650	140,000	127,266	**109,340**	**-14.1%**
314-32-00	FRANCHISE FEES	95,574	97,033	95,618	**108,600**	**13.6%**
314-32-01	FRANCHISE GAS PAYMT	19,785	22,000	0	**0**	**N/A**
314-40-00	HOTEL/MOTEL TAX	76,798	140,000	171,010	**168,030**	**-1.7%**
314-50-00	UTILITY TAX	725,777	722,507	892,727	**825,380**	**-7.5%**
318-00-00	OTHER TAXES	0	0	0	**0**	**N/A**
318-20-00	CHARITABLE GAMES TAX	1,786	1,800	1,347	**0**	**-100.0%**
318-30-00	VIDEO GAMING TAX	189,809	206,774	264,080	**275,000**	**4.1%**
318-40-00	POLICE PENSION UTILITY TAX	119,093	0	0	**0**	**N/A**
	TAXES	6,477,825	6,000,446	6,037,814	**7,223,450**	**19.6%**
LICENSES AND PERMITS						
321-00-00	BUSINESS LICENSES/PERMITS	4,175	3,725	4,575	**6,112**	**33.6%**
321-10-00	LIQUOR LICENSES	173,490	143,540	141,341	**143,805**	**1.7%**
321-30-00	FIRE PROTECTION	2,789	3,200	3,150	**3,200**	**1.6%**
321-40-00	CORP BUSINESS LICENSES	945	500	240	**500**	**108.3%**
321-41-00	GARBAGE HAULERS	1,500	1,050	950	**1,050**	**10.5%**
321-42-00	TAXI LICENSES	295	650	25	**650**	**2500.0%**
321-43-00	TRAILER PARK LICENSES	18,250	9,000	1,950	**9,000**	**361.5%**
321-44-00	TRANSIENT VENDOR LICENSES	500	300	300	**300**	**0.0%**
321-45-00	HOTEL/MOTEL LICENSES	1,890	1,885	535	**1,885**	**252.3%**
322-00-00	NON-BUSINESS LICENSES/PERMITS	135	60	90	**60**	**-33.3%**
322-10-00	BUILDING & EQUIPMENT PERMITS	162,627	116,832	84,986	**96,000**	**13.0%**
322-20-00	VARIANCES - ZONING	0	0	0	**0**	**N/A**
323-00-00	RENTAL INSPECTION PROGRAM	0	0	-40	**0**	**-100.0%**
323-10-00	REGISTRATION FEES	106,000	94,520	101,530	**70,185**	**-30.9%**
323-20-00	INSPECTION FEES	0	200	0	**200**	**N/A**
323-30-00	REGISTRATION PENALTY	200	300	800	**300**	**-62.5%**
323-40-00	LIEN REIMBURSEMENTS	3,005	3,000	5,266	**3,000**	**-43.0%**
	LICENSES AND PERMITS	475,801	378,762	345,698	**336,247**	**-2.7%**

		Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	**Budget FY 2023**	**% CHANGE (FY 23 BUDGET TO FY 22 EST.)**
INTERGOVERNMENTAL REVENUE						
331-00-00	FEDERAL GOVERNMENT GRANTS	0	1,800	4,026,349	**0**	**-100.0%**
334-00-00	STATE GOVERNMENT GRANTS	179,900	750,000	750,000	**0**	**-100.0%**
335-00-00	STATE GOVERNMENT SHARED REVENUE	4,013	0	4,850	**0**	**-100.0%**
335-20-00	INCOME TAX	1,612,923	1,418,149	1,827,809	**1,800,000**	**-1.5%**
335-21-00	REPLACEMENT TAX	198,973	116,437	328,925	**250,000**	**-24.0%**
336-00-00	LOCAL SCHOOL GRANT	120,515	125,257	120,515	**90,390**	**-25.0%**
337-00-00	LOCAL GOVERNMENT GRANTS	8,750	35,000	27,600	**0**	**-100.0%**
338-10-00	REIMBURSED OT COST	5,601	10,601	0	**0**	**N/A**
	INTERGOVERNMENTAL REVENUE	2,130,675	2,457,244	7,086,048	**2,140,390**	**-69.8%**
SALES						
347-10-00	CONCESSIONS/MERCHANDISE SALES	30,340	37,000	27,594	**41,590**	**50.7%**
347-20-00	MEMBERSHIPS	72,875	145,000	125,872	**130,000**	**3.3%**
347-30-00	PARTICIPATION/ENTRY FEES	34,246	77,500	84,572	**75,000**	**-11.3%**
347-30-99	REFUND OF FEES	-5,532	2,000	-2,039	**-2,000**	**-1.9%**
347-40-00	ADMISSIONS/DAILY FEES	64,837	75,000	74,825	**75,000**	**0.2%**
347-90-00	OTHER RECREATION INCOME	0	0	0	**0**	**N/A**
347-91-00	SUMMER FOOD PROGRAM	29,869	12,500	23,245	**15,000**	**-35.5%**
347-92-00	SOCCER FIELD REVENUE	200	0	2,263	**0**	**-100.0%**
349.00-00	OTHER SALES	22,611	0	0	**0**	**N/A**
	SALES	249,445	349,000	336,332	**334,590**	**-0.5%**
CHARGES FOR SERVICES						
359-10-00	OTHER CHARGES	112,050	112,676	115,980	**117,425**	**1.2%**
	CHARGES FOR SERVICES	112,050	112,676	115,980	**117,425**	**1.2%**
FINES AND FORFEITURES						
361-00-00	FINES	94,880	77,530	51,360	**58,450**	**13.8%**
361-20-00	PARKING FINES	2,886	3,350	-328	**1,150**	**-450.6%**
362-00-00	FORFEITURES	63,500	58,500	52,575	**48,275**	**-8.2%**
363-00-00	NSF FEES	0	50	50	**0**	**-100.0%**
	FINES AND FORFEITURES	161,266	139,430	103,657	**107,875**	**4.1%**
MONEY AND PROPERTY						
371-00-00	INTEREST INCOME	14,444	15,335	27,060	**9,700**	**-64.2%**
373-20-00	RENTAL - BUILDINGS	210,593	153,000	194,476	**180,000**	**-7.4%**
373-30-00	RENTALS - EQUIPMENT	16,975	16,690	17,366	**17,235**	**-0.8%**
	MONEY AND PROPERTY	242,013	185,025	238,902	**206,935**	**-13.4%**
OTHER REVENUE						
381-00-00	OTHER REVENUE	608,694	74,800	35,859	**27,450**	**-23.5%**
381-60-00	FIRE CALLS	0	0	0	**0**	**N/A**
381-70-00	OTHER - SHOP WITH A COP	4,250	0	0	**0**	**N/A**
381-71-00	OTHER - FIREMAN'S BENEFIT	1,733	0	4,294	**0**	**-100.0%**
	OTHER REVENUE	614,678	74,800	40,153	**27,450**	**-31.6%**
	TOTAL OPERATING REVENUE	10,463,753	9,697,383	14,304,584	**10,494,362**	**-26.6%**

		Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	**Budget FY 2023**	**% CHANGE (FY 23 BUDGET TO FY 22 EST.)**
TRANSFERS IN						
399-02-05	FROM MFT FUND	0	0	0	**0**	**#DIV/0!**
399-02-06	FROM LOCAL MFT	0	0	0	**0**	**#DIV/0!**
399-02-12	FROM TIF FUND	45,000	45,000	45,000	**45,000**	**0.00%**
399-02-21	FROM POLICE INVEST	0	0	0	**0**	**#DIV/0!**
399-05-20	FROM GARBAGE FUND	30,000	30,000	30,000	**30,000**	**0.00%**
399-05-27	FROM GAS FUND	77,900	77,900	77,900	**77,900**	**0.00%**
399-05-35	FROM WATER FUND	300,000	300,000	300,000	**315,000**	**5.00%**
399-05-36	FROM WASTE WATER FUND	195,000	195,000	195,000	**210,000**	**7.69%**
399-05-41	FROM ELECTRIC FUND	620,000	620,000	620,000	**635,000**	**2.42%**
399-05-51	FROM STORM WATER	15,000	15,000	15,000	**15,000**	**0.00%**
399-05-82	FROM AVIATION FUND	157,000	45,000	45,000	**40,000**	**-11.11%**
399-05-85	FROM CHANUTE EDC	24,000	24,000	24,000	**24,000**	**0.00%**
399-06-19	FROM CENT MAINT FUND	20,000	20,000	20,000	**20,000**	**0.00%**
	TRANSFERS IN	1,483,900	1,371,900	1,371,900	**1,411,900**	**2.92%**
	GRAND TOTAL	11,947,653	11,069,283	15,676,484	**11,906,262**	**-24.05%**



General Fund Revenues of $11,906,262 are expected in Fiscal Year 2023, an increase of $836,979 over the $11,069,283 budgeted for Fiscal Year 2022. Additional revenue is expected to be realized across the Village due to additional development and the associated tax revenue. Transfer Revenue increased 2.92% to $1,411,900 in FY 2023. Expected inflationary increases to expenses required additional money to be allocated for transfer. Generally, Village leadership has attempted to decrease these transfers over the past several Fiscal Years, in hopes of reducing the Village's overall dependency on transfer into the General Fund revenue stream.

GENERAL FUND (001)

DEPARTMENT ALL
DIVISION ALL

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**9,934,330**
REVENUE				
TAXES	6,477,825	6,000,446	6,037,814	7,223,450
LICENSES & PERMITS	475,801	378,762	345,698	336,247
INTERGOVERNMENTAL REVENUE	2,130,675	2,457,244	7,086,048	2,140,390
SALES	260,508	349,000	336,332	334,590
CHARGES FOR SERVICES	112,050	112,676	115,980	117,425
FINES AND FORFEITURES	161,266	139,430	103,657	107,875
MONEY & PROPERTY	242,013	185,025	238,902	206,935
OTHER REVENUE	614,677	74,800	40,153	27,450
TRANSFERS IN	1,483,900	1,371,900	1,371,900	1,411,900
TOTAL REVENUE	**11,958,715**	**11,069,283**	**15,676,484**	**11,906,262**
EXPENSES				
PERSONNEL SERVICES	4,954,943	5,135,939	4,926,032	5,389,650
EMPLOYEE BENEFITS	1,389,813	984,791	881,054	2,034,234
PURCHASED PROFESSIONAL SERVICES	766,222	967,141	897,416	993,045
PURCHASED PROPERTY SERVICES	520,462	964,212	938,029	1,057,974
OTHER PURCHASED SERVICES	1,683,154	519,656	475,310	516,418
SUPPLIES	210,799	325,307	306,788	327,125
PROPERTY, PLANT, EQUIPMENT - NOT FIXED	82,339	229,768	127,540	121,300
PROPERTY, PLANT, EQUIPMENT - FIXED	1,945,967	1,112,420	1,158,420	349,000
OTHER	171,428	824,618	488,355	837,771
TRANSFERS OUT	0	0	0	272,000
TOTAL EXPENSES	**11,725,127**	**11,063,852**	**10,198,944**	**11,898,517**
ENDING BALANCE				**9,942,075**

GENERAL FUND SUMMARY

EXPENDITURES BY DEPARTMENT

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
GOVERNMENT ADMIN	2,901,426	2,360,534	1,758,328	3,042,226
RECREATION	2,000,541	2,943,620	2,796,992	2,190,653
BUILDING AND ENVIRONMENTAL SAFETY	492,330	616,081	590,923	477,754
POLICE	4,653,175	4,637,892	4,412,245	5,644,301
POLICE & FIRE COMMISSION	2,092	17,524	4,026	17,074
FIRE	1,675,563	488,201	464,592	526,509
TOTAL	**11,725,126**	**11,063,852**	**10,027,106**	**11,898,517**

GOVERNMENT ADMINISTRATION DEPARTMENT SUMMARY

EXPENDITURES BY DIVISION

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
ADMINISTRATOR'S OFFICE	262,445	284,267	276,350	228,624
ELECTED OFFICIALS	159,045	213,597	192,664	127,240
COMPTROLLER'S OFFICE	1,728,902	416,519	418,359	402,767
HUMAN RESOURCES	55,933	96,193	91,092	100,148
GENERAL GOVERNMENT ACTIVITIES	695,102	1,349,958	779,863	2,183,447
TOTAL	**2,901,426**	**2,360,534**	**1,758,328**	**3,042,226**

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 2021	FY 2022	FY 2023
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 2022 GOAL STATUS
- Please see Village Goal Status, located on Page 13.

FY 2023 GOALS
- Please see Village Goals, located on Page 11.

FY 2023 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS
- Reorganizing departments and divisions throughout the Village to gain more efficiency and cost-effectiveness. This reorganization will allow streamlining of processes, give employees an opportunity to capitalize on their strengths, while also reducing staffing where capacity is not full. While the current budget does not account for the recommended changes, any changes made with a financial impact will reduce the expenditures, not increase. This reorganization will occur throughout this fiscal year, with all adjustments completed prior to the start of the next.

GENERAL FUND

DEPARTMENT GOVERNMENT ADMINISTRATION
DIVISION ADMINISTRATOR'S OFFICE

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	182,359	163,350	155,364	158,991
EMPLOYEE BENEFITS	55,341	92,580	92,813	50,123
PURCHASED PROFESSIONAL SERVICES	9,780	10,367	10,367	0
PURCHASED PROPERTY SERVICES	0	300	0	300
OTHER PURCHASED SERVICES	14,614	16,295	12,852	18,010
SUPPLIES	214	375	1,077	200
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	589	0
OTHER	137	1,000	3,288	1,000
TRANSFERS OUT	0	0	0	0
TOTAL	**262,445**	**284,267**	**276,350**	**228,624**

DEPARTMENT GOVERNMENT ADMINISTRATION
DIVISION ELECTED OFFICIALS

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	61,300	81,700	80,500	81,700
EMPLOYEE BENEFITS	8,505	11,250	10,916	9,950
PURCHASED PROFESSIONAL SERVICES	61,558	70,881	67,078	0
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	26,996	48,016	31,746	33,590
SUPPLIES	246	250	754	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	440	1,500	1,670	2,000
TRANSFERS OUT	0	0	0	0
TOTAL	**159,045**	**213,597**	**192,664**	**127,240**

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 2021	FY 2022	FY 2023
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 2022 GOAL STATUS

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

FY 2023 GOALS

- Update procurement manual
- Update fixed asset policy and useful life thresholds

- Purchase new report writing software, and use it to improve current reporting processes.

FY 2023 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENTAL ACTIVITY INDICATORS – COMPTROLLER'S OFFICE

Description	FY 2020	FY 2021	FY 2022
Number of A/P checks issued	3,315	3,802	3,632
Number of Purchase Orders processed	1,825	1,937	1,733
Number of Field Purchase Orders	3,052	2,777	3,571
Number of Invoices processed	6,956	7,271	7,802
Number of General Ledger transactions posted	110,376	93,992	95,800

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 2021	FY 2022	FY 2023
Human Resource Manager	1.00	1.00	1.00
TOTAL	1.00	1.00	1.00

FY 2022 GOALS STATUS
- Create a consistent on-boarding process for all Village of Rantoul employees.
  Status: Ongoing
- Organize and standardize employee records filing system, ensuring that the system is HIPAA compliant and that access to sensitive information is properly secured.
  Status: Ongoing
- Assess compliance with OSHA standards and regulations. Create a Safety Team that is responsible for implementing safety systems, monitoring compliance, and maintaining training records.
  Status: Audit Completed. Village Safety Team Established.
- Complete an audit of I-9 records.
  Status: Ongoing
- Publish a monthly employee newsletter.
  Status: Ongoing
- Plan employee appreciation events, including possible family activities.
  Status: Ongoing

FY 2023 GOALS
- Ensure that staff are in participating in all required training for their position.
- Be more visible to our employees, by visiting the different Village facilities and assisting employees with any of their questions or concerns.
- Create a formal employee orientation, demonstrating Village of Rantoul employee expectations.

GENERAL FUND

DEPARTMENT GOVERNMENT ADMINISTRATION
DIVISION COMPTROLLER'S OFFICE

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	273,340	282,380	271,754	291,630
EMPLOYEE BENEFITS	83,345	81,035	78,654	82,753
PURCHASED PROFESSIONAL SERVICES	32,123	36,580	47,610	7,400
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	1,335,909	10,624	12,300	15,709
SUPPLIES	4,185	5,700	8,041	75
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	0	200	0	5,200
TRANSFERS OUT	0	0	0	0
TOTAL	**1,728,902**	**416,519**	**418,359**	**402,767**

DEPARTMENT GOVERNMENT ADMINISTRATION
DIVISION HUMAN RESOURCES

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	34,726	63,561	59,667	65,107
EMPLOYEE BENEFITS	13,245	19,435	18,762	19,491
PURCHASED PROFESSIONAL SERVICES	5,223	7,647	10,681	8,000
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	2,680	5,100	1,859	7,300
SUPPLIES	43	250	123	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	50
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	15	200	0	200
TRANSFERS OUT	0	0	0	0
TOTAL	**55,933**	**96,193**	**91,092**	**100,148**

GENERAL FUND

DEPARTMENT GOVERNMENT ADMINISTRATION

DIVISION GENERAL GOVERNMENT ACTIVITIES

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	95,272	116,700	33,334	461,795
PURCHASED PROPERTY SERVICES	447,205	368,133	371,741	479,684
OTHER PURCHASED SERVICES	57,520	60,812	65,947	229,415
SUPPLIES	6,801	5,650	8,147	36,650
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	279	0	11,294	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	20,000	297	20,000
OTHER	88,025	778,663	460,941	683,903
TRANSFERS OUT	0	0	0	272,000
TOTAL	**695,102**	**1,349,958**	**951,701**	**2,183,447**

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.

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 2021	FY 2022	FY 2023
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
Village Grounds Maintenance Foreman	1.00	1.00	1.00
Parks Maintenance Foreman	1.00	2.00	2.00
Office Supervisor	1.00	1.00	1.00
Administrative Assistant	0.00	1.00	1.00
Recreation Specialist	0.00	0.00	1.00
TOTAL	7.00	9.00	10.00

FY 2022 GOAL STATUS

- Institute Rec1 calendar across department for scheduling purposes.
  Status: Complete
- Begin research and development of Strategic Parks and Rec Master Plan.
  Status: Ongoing
- Implement Forum Fitness Center PARC Grant.
  Status: Complete

FY 2023 GOALS

- Streamline and improve overall procedures at Hap Parker Family Aquatic Center and FORUM Fitness Center for efficiency, staff training, and improved member/community communication.
- Initiate new Recreation Department sponsored health and wellness challenges to get more involvement and memberships from members and the community.
    - Mid-January 2023 - Reopening/Membership special event
    - Introduce Group Exercise classes sample /open house day
    - Show off completed new areas
  - 2023 Member Engagement challenges
    - Spring 2023 Workout Bingo
    - Spring 2023 Hydration Challenge

        - Summer 2023 Summer Shape Up Challenge
        - Summer 2023 Mini-Triathlon using FORUM, Hap Parker, Bike Trail
        - Fall 2023 Turkey to Tree Challenge
- Research addition of another adult recreation activity, such as dodgeball, or a women's summer league volleyball league.
- Add new activities to the pool season to bring excitement to our community.
    - July 4th Family Event
    - Family Movie Nights
    - Mermaid Visit
    - Aquaman Visit
    - Birthday Party packages
- Implement a weekend pass deal for families and/or teams participating at the sports complex, for the Hap Parker Aquatic Center, as well as the Forum Fitness Center.
    - Promote Daily Pass information for FORUM and Hap Parker in Complex materials
- In-house and outside professionals virtual and in-person events at/with the Forum Fitness Center to improve community wellness.
    - Wellness Wednesdays- Virtual and in-person 30-minute tips on ways to improve your health
        - How to read food labels
        - Balance improvement exercises to do at home
        - Stretching Clinic
        - Exercise Form Checks for back safety
        - Food Prep made simple
- Increase community engagement by hosting 2 community-based events a month
- Find sponsors for 3v3 basketball tournament and two large holiday community events
- Staff 50+ employees to plan for 33 daily (weekends), 2-4 daily (week day).
- Begin R&D on Youth Center building and land improvements.
- Continue to expand our Little League with surrounding communities.
- Begin R&D on renovating activity room at Rec Admin. Building
- Reinstitute Senior lunches
- Research new formatting for activity guide

<u>FY 2023 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS</u>

- None

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

Description	2019	2020	2021
Forum			
Memberships (as of January 1)	1,717	2,300	2854
Aquatic Center			
Memberships	400	450	476
Daily entries	16,773	11,825	15,021
Youth Center			
Memberships	87	55	35
Participation	30,000	30,000	COVID
Organized sport participation (youth)	1,500	1,500	1750
Organized sport participation (adult)	400	1,000	1000
Number of senior citizens served by C-Carts	4-10 per day	*	*
Number of senior citizens served by Peace Meals	4-6 per day	*	*
Beautification			
Number of acres mowed	1,100	1,100	850
Mowing man-hours	9,000+	9,000+	~7000

* Services were unable to be offered in the same manner, due to the COVID-19 pandemic.

RECREATION DEPARTMENT - SUMMARY

EXPENDITURES BY DIVISION

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
ADMINISTRATION	345,923	394,398	366,531	337,901
POOL	192,703	280,038	267,714	260,242
FORUM	259,157	1,041,460	1,028,490	399,343
YOUTH CENTER	155,679	218,340	204,818	226,968
CAMPGROUND	41,839	45,895	55,805	78,565
PARKS MAINTENANCE	942,837	829,920	762,412	694,749
PROGRAMS	62,403	133,569	111,222	192,885
TOTAL	**2,000,541**	**2,943,620**	**2,796,992**	**2,190,653**

GENERAL FUND

DEPARTMENT RECREATION
DIVISION ADMINISTRATION

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	169,231	194,596	185,521	201,574
EMPLOYEE BENEFITS	47,073	62,584	51,084	66,411
PURCHASED PROFESSIONAL SERVICES	42,160	40,535	39,530	900
PURCHASED PROPERTY SERVICES	43,068	43,058	41,441	41,300
OTHER PURCHASED SERVICES	40,815	50,291	46,292	25,000
SUPPLIES	1,248	1,750	1,080	500
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	-1	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	2,329	1,584	1,583	2,216
TRANSFERS OUT	0	0	0	0
TOTAL	**345,923**	**394,398**	**366,531**	**337,901**

DEPARTMENT RECREATION
DIVISION POOL

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	75,690	107,516	99,768	123,300
EMPLOYEE BENEFITS	11,185	14,447	12,292	15,150
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	28,081	43,014	42,366	44,000
OTHER PURCHASED SERVICES	991	3,691	2,178	4,500
SUPPLIES	38,085	42,045	42,977	41,500
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	3,450	3,500	3,498	4,900
PROPERTY, PLANT, EQUIPMENT- FIXED	24,707	51,000	49,902	12,000
OTHER	10,514	14,825	14,733	14,892
TRANSFERS OUT	0	0	0	0
TOTAL	**192,703**	**280,038**	**267,714**	**260,242**

GENERAL FUND

DEPARTMENT RECREATION
DIVISION FORUM

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	89,858	112,847	108,967	168,896
EMPLOYEE BENEFITS	20,605	22,601	18,403	26,462
PURCHASED PROFESSIONAL SERVICES	152	0	1,159	0
PURCHASED PROPERTY SERVICES	67,699	82,305	81,771	70,520
OTHER PURCHASED SERVICES	0	750	412	1,000
SUPPLIES	3,410	9,315	8,558	8,000
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	18,727	22,280	21,580	0
PROPERTY, PLANT, EQUIPMENT- FIXED	55,800	789,420	786,165	122,000
OTHER	2,906	1,942	1,475	2,465
TRANSFERS OUT	0	0	0	0
TOTAL	**259,157**	**1,041,460**	**1,028,490**	**399,343**

DEPARTMENT RECREATION
DIVISION YOUTH CENTER

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	80,340	128,585	117,880	137,495
EMPLOYEE BENEFITS	22,143	26,225	24,664	27,137
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	38,181	44,260	41,714	38,990
OTHER PURCHASED SERVICES	11,000	11,000	17,163	15,000
SUPPLIES	1,871	2,750	1,487	2,750
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	475	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	1,668	5,520	1,910	5,596
TRANSFERS OUT	0	0	0	0
TOTAL	**155,679**	**218,340**	**204,818**	**226,968**

GENERAL FUND

DEPARTMENT RECREATION
DIVISION CAMPGROUND

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	3,600	3,104	2,243	10,000
EMPLOYEE BENEFITS	342	291	219	1,065
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	37,896	42,500	42,550	47,500
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	0	0	33	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	10,760	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	20,000
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	**41,839**	**45,895**	**55,805**	**78,565**

DEPARTMENT RECREATION
DIVISION PARKS MAINTENANCE

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	299,228	307,564	296,082	325,905
EMPLOYEE BENEFITS	79,986	71,424	67,411	73,124
PURCHASED PROFESSIONAL SERVICES	0	0	817	0
PURCHASED PROPERTY SERVICES	102,104	115,912	94,029	110,700
OTHER PURCHASED SERVICES	472	720	760	720
SUPPLIES	32,286	44,300	43,497	44,300
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	70,000	574	0
PROPERTY, PLANT, EQUIPMENT- FIXED	428,761	220,000	259,242	140,000
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	**942,837**	**829,920**	**762,412**	**694,749**

GENERAL FUND

DEPARTMENT RECREATION

DIVISION PROGRAMS

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	12,199	51,796	50,649	93,675
EMPLOYEE BENEFITS	1,160	5,000	4,932	20,210
PURCHASED PROFESSIONAL SERVICES	0	0	11,124	0
PURCHASED PROPERTY SERVICES	0	1,500	2,000	1,500
OTHER PURCHASED SERVICES	-600	13,500	4,264	13,500
SUPPLIES	38,085	49,185	37,959	51,500
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	88	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	11,560	12,500	294	12,500
TRANSFERS OUT	0	0	0	0
TOTAL	**62,403**	**133,569**	**111,222**	**192,885**

FUND

GENERAL FUND (001)

DEPARTMENT

BUILDING AND ENVIRONMENTAL SAFETY

MISSION STATEMENT

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

FUNCTIONS

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

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

AUTHORIZED PERMANENT POSITIONS	FY 2021	FY 2022	FY 2023
Building Inspector	2.00	2.00	2.00
Electrical Inspector	0.00	0.00	0.00
Rental Property Inspector/Building Safety Manager	1.00	1.00	1.00
Property Maintenance Inspector	1.00	1.00	1.00
Executive Administrator/Building Safety and Rental Property	1.00	1.00	1.00
TOTAL	6.00	5.00	5.00

FY 2022 GOAL STATUS

- **Pursuant to Village Board Strategic Plan:** To develop tools and methods for the adequate measurement of customer service quality and increase revenue to the Village or reduce expenditures.
  Status: Ongoing
- Begin the process of changing from 2006 ICC Codes to 2018 ICC Codes.
  Status: Complete
- To review the various building and zoning plans for code compliance prior to the issuance of building permits 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 Village Board.
  Status: Ongoing
- Perform general fire safety inspections on all liquor license holders ensuring minimum life safety standards are being met.

Status: Ongoing

- Perform Hotel/Motel fire safety inspections ensuring minimum life safety standards are being met.
  Status: Ongoing
- To continue administration of the Residential Registration and Rental Inspection program, ensuring an efficient and timely process to complete registrations and to perform property maintenance inspections.
  Status: Ongoing
- Perform general inspections for code compliance on Commercial, Industrial and residential buildings in an expeditious manner.
  Status: Ongoing
- Perform property maintenance inspections that are received by citizen complaints and to take a more proactive approach by staff to actively seek out violations on properties located within Rantoul and obtain compliance from the violators.
  Status: Ongoing

FY 2023 GOALS

- Begin the process of amending Article III Chapter 10 "Building regulations" adopting the 2018 International Code version.
- Continued education training through ICC to obtain pertinent certifications.
- Continued education training to maintain all current ICC certifications within the Department.
- Begin the process of combining Environmental safety and Rental Inspections.

FY 2023 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

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

Description	2019	2020	2021
Construction Value			
New single-family or multi-family Residential	$53,800	$350,000	$360,300
New Commercial/Industrial	$16,000,000	$34,490,192	$11,527,308
Number of permits			
New single-family or multi-family Residential	1	1	3
New Commercial/Industrial	1	6	6
Number of nuisance complaints			
Residential/Commercial/Industrial	1,217	1,278	1266
Number of nuisance letters sent			
Residential/Commercial/Industrial	602	562	422
Number of construction inspections & re-inspections			
Residential/Commercial/Industrial	882	1,147	1300
Fees collected			
Residential/Commercial/Industrial	$60,937	$131,378	$121,951

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BUILDING AND ENVIRONMENTAL SAFETY

DEPARTMENT SUMMARY
EXPENDITURES BY DIVISION

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
ADMINISTRATION	137,174	133,334	125,596	0
CODE ENFORCEMENT	91,566	129,845	158,777	0
BUILDING SAFETY	128,518	193,919	154,220	477,754*
RENTAL INSPECTION	135,071	158,983	152,330	0
TOTAL	**492,330**	**616,081**	**590,923**	**477,754**

* The Administration Division, Code Enforcement Division, and Rental Inspection line items have been merged into, and are now represented by this line item.

GENERAL FUND

DEPARTMENT BUILDING AND ENVIRONMENTAL SAFETY
DIVISION ADMINISTRATION

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	73,365	80,397	79,625	0
EMPLOYEE BENEFITS	26,721	27,083	25,406	0
PURCHASED PROFESSIONAL SERVICES	21,707	5,074	2,172	0
PURCHASED PROPERTY SERVICES	6	0	0	0
OTHER PURCHASED SERVICES	13,883	19,230	16,273	0
SUPPLIES	423	200	876	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	1,070	1,350	1,244	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	**137,174**	**133,334**	**125,596**	**0***

DEPARTMENT BUILDING AND ENVIRONMENTAL SAFETY
DIVISION CODE ENFORCEMENT

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	60,094	63,140	61,395	0
EMPLOYEE BENEFITS	24,826	24,855	22,975	0
PURCHASED PROFESSIONAL SERVICES	5,494	6,000	74,203	0
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	0	2,000	44	0
SUPPLIES	481	500	160	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	672	1,350	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	32,000	0	0
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	**91,566**	**129,845**	**158,777**	**0***

* Merged into the Building Safety Division

GENERAL FUND

DEPARTMENT BUILDING AND ENVIRONMENTAL SAFETY
DIVISION BUILDING SAFETY

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	90,982	113,242	108,710	294,989
EMPLOYEE BENEFITS	27,280	35,977	36,782	93,615
PURCHASED PROFESSIONAL SERVICES	2,655	30,000	1,120	36,000
PURCHASED PROPERTY SERVICES	2,684	4,000	1,683	4,000
OTHER PURCHASED SERVICES	2,107	6,000	3,157	8,000
SUPPLIES	2,810	4,700	2,768	4,700
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	1,350
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	35,000
OTHER	0	0	0	100
TRANSFERS OUT	0	0	0	0
TOTAL	**128,518**	**193,919**	**154,220**	**477,754**

DEPARTMENT BUILDING AND ENVIRONMENTAL SAFETY
DIVISION RENTAL INSPECTION

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	97,784	102,843	99,892	0
EMPLOYEE BENEFITS	32,276	32,156	30,614	0
PURCHASED PROFESSIONAL SERVICES	3,912	20,734	20,734	0
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	310	800	310	0
SUPPLIES	789	2,300	780	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	0	150	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	**135,071**	**158,983**	**152,330**	**0***

* Merged into the Building Safety Division

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 2021	FY 2022	FY 2023
Chief of Police	1.00	1.00	1.00
Deputy Chief/Lieutenant	2.00	2.00	2.00
Patrol Sergeant	6.00	6.00	5.00
Detective Sergeant	1.00	1.00	1.00
4U Initative Sergaent	0.00	0.00	1.00
Detective	2.00	2.00	2.00
School Resource Officer	2.00	2.00	2.00
Officer	16.00	17.00	17.00
Canine Officer	1.00	0.00	0.00
Community Services Officer	1.00	1.00	1.00
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	0.50
Community Social Worker	0.00	0.00	1.00
TOTAL	38.00	37.00	38.50

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 2022 GOALS

- Implement the strategic plan for department.
  Status: Ongoing
- Attain accreditation through Illinois Law Enforcement Accreditation Program (ILEAP).
  Status: Completed
- Continue to enhance community policing efforts and community engagement by promoting positive citizen interaction and neighborhood safety.
  Status: Ongoing
- Evaluate the Police Reform bill and make any necessary policy adjustments to remain in compliance.
  Status: Ongoing
- Continue to implement Rantoul's Crime Free Housing Ordinance.
  Status: Completed
- Continue policy manual revision and update bi-annually or as laws or regulations require.
  Status: Ongoing
- Continually explore outside funding resources through grant opportunities for equipment and training.
  Status: Ongoing
- Continue to increase recruitment efforts to increase a diverse applicant pool.
  Status: Ongoing
- Continue to develop professional working relationships with other village department staff and employees and the village school systems staff and employees.
  Status: Ongoing
- Purchase or lease vehicles to maintain fleet operability.
  Status: Ongoing
- Review and revise of the Village of Rantoul Emergency Operation/Preparedness Plan.
  Status: Ongoing
- Continue to evaluate the need for the development of a Village of Rantoul Business Continuity Plan.
  Status: Ongoing
- Continue to review existing emergency response procedures/plans for priority locations (i.e. schools, factories, etc.), and evaluate if additional plans need to be developed.
  Status: Ongoing
- Develop a plan to conduct regular village-wide drills and exercise to test emergency operations plans and procedures.
  Status: Ongoing
- Achieve paperless reporting
  Status: Ongoing
- Continue to develop an intelligence gathering and dissemination system to share information between patrol shifts, detectives, and school resource officers.
  Status: Ongoing
- Continue to attend additional training concerning general investigative procedures (State of Illinois mandates for continuing education for Detectives).
  Status: Ongoing
- 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.
Status: Ongoing

- Continue supervisory/management training for command staff and supervisors.
  Status: Ongoing
- Continue outreach efforts to improve upon established community relationships and form new partnerships, to include enhancing neighborhood relationships.
  Status: Ongoing
- Increase frequency of use of bicycle patrol efforts where and when appropriate.
  Status: Ongoing

FY 2023 GOALS

- Implement the strategic plan for department.
- 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.
- 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 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 2023 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

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 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
ADMINISTRATION DIVISION	1,283,399	1,611,655	1,515,743	5,639,601*
SUPPORT DIVISION	402,337	286,485	276,942	0
INVESTIGATION DIVISION	495,337	496,059	402,151	0
PATROL DIVISION	2,470,325	2,236,223	2,213,359	0
ESDA DIVISION	1,775	7,470	4,050	4,700
TOTAL	**4,653,175**	**4,637,892**	**4,412,245**	**5,644,301**

* The Support Division, Investigation Division, and Patrol Division line items have been merged into, and are now represented by this line item.

GENERAL FUND

DEPARTMENT POLICE
DIVISION ADMINISTRATION

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	286,827	422,234	407,850	3,272,613
EMPLOYEE BENEFITS	40,199	99,295	48,852	1,521,443
PURCHASED PROFESSIONAL SERVICES	508,586	565,742	557,911	472,000
PURCHASED PROPERTY SERVICES	87,957	107,900	78,213	106,770
OTHER PURCHASED SERVICES	190,357	208,232	212,499	85,900
SUPPLIES	71,379	84,390	77,780	78,000
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	54,636	120,000	69,255	98,000
PROPERTY, PLANT, EQUIPMENT- FIXED	29,220	0	61,400	0
OTHER	14,238	3,862	1,983	4,875
TRANSFERS OUT	0	0	0	0
TOTAL	**1,283,399**	**1,611,655**	**1,515,743**	**5,639,601**

DEPARTMENT POLICE
DIVISION SUPPORT

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	266,978	217,358	211,930	0
EMPLOYEE BENEFITS	135,309	69,127	65,012	0
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	50	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	**402,337**	**286,485**	**276,942**	**0***

* Merged into the Administration Division

GENERAL FUND

DEPARTMENT POLICE
DIVISION INVESTIGATION

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	468,627	466,618	376,068	0
EMPLOYEE BENEFITS	26,272	29,441	25,247	0
PURCHASED PROFESSIONAL SERVICES	836	0	760	0
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	-398	0	76	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	**495,337**	**496,059**	**402,151**	**0***

DEPARTMENT POLICE
DIVISION PATROL

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	2,053,652	2,001,808	1,991,723	0
EMPLOYEE BENEFITS	260,028	234,415	221,636	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	117,975	0	0	0
OTHER	38,670	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	**2,470,325**	**2,236,223**	**2,213,359**	**0***

* Merged Into Administration Division

GENERAL FUND

DEPARTMENT POLICE

DIVISION ESDA

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	1,660	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	90	1,570	1,375	1,500
PURCHASED PROPERTY SERVICES	0	3,000	2,675	3,000
OTHER PURCHASED SERVICES	25	2,900	0	200
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	**1,775**	**7,470**	**4,050**	**4,700**

DEPARTMENT SUMMARY - POLICE & FIRE COMMISSION

EXPENDITURES BY DIVISION

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
ADMINISTRATION	2,092	17,524	4,026	17,074
TOTAL	**2,092**	**17,524**	**4,026**	**17,074**

GENERAL FUND

DEPARTMENT POLICE & FIRE COMMISSION

DIVISION ADMINISTRATION

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	340	1,300	400	1,300
EMPLOYEE BENEFITS	26	100	31	100
PURCHASED PROFESSIONAL SERVICES	64	6,100	2,353	4,100
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	375	7,074	375	7,074
SUPPLIES	1,287	2,950	867	4,500
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	**2,092**	**17,524**	**4,026**	**17,074**

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 2021	FY 2022	FY 2023
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 2022 GOAL STATUS
- Hire and train new firefighters.
  Status: Ongoing
- Purchase thermal imaging cameras to be used with the previously purchased air packs and face masks.
  Status: Completed

FY 2023 GOALS
- Hire and Train New Firefighters.
- Have 5 Firefighters complete state certification.
- Repair Burn Building Walls and Install Piping for Smoke Machine on Tower
- Purchase Additional Thermal Imaging Cameras and battery-operated chain saws.

FY 2023 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS.
- Target Solutions software purchased to assist with training and SOP process revision.
- METCAD/Champaign County Conversion to Tyler Solutions

DEPARTMENTAL ACTIVITY INDICATORS - FIRE

Description	2019	2020	2021
Man-hours in training	1,900	1,900	1,900
Proportion of firefighters reaching a State-recommended certification level	25-31	26-31	26-31
Number of fire calls	375	409	445
Average response time (minutes)	4-5	4-5	4-5
Estimated residential fire damage	$332,500	$128,600	$579,000
Number of fire-related injuries	0	0	0
Estimated commercial fire damage	$100,000	$1,691,000	0

DEPARTMENT SUMMARY - FIRE

EXPENDITURES BY DIVISION

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
ADMINISTRATION	122,348	138,974	131,584	526,509
SUPPRESSION	1,553,215	349,227	333,008	0
TOTAL	**1,675,563**	**488,201**	**464,592**	**526,509**

GENERAL FUND

DEPARTMENT FIRE
DIVISION ADMINISTRATION

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	0	0	0	162,475
EMPLOYEE BENEFITS	0	0	0	27,200
PURCHASED PROFESSIONAL SERVICES	14,363	16,264	15,088	1,350
PURCHASED PROPERTY SERVICES	76,505	76,567	76,612	109,710
OTHER PURCHASED SERVICES	27,619	32,121	30,868	51,500
SUPPLIES	1,034	1,650	789	54,450
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	1,900	10,200	8,116	17,000
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	927	2,172	111	102,824
TRANSFERS OUT	0	0	0	0
TOTAL	**122,348**	**138,974**	**131,584**	**526,509**

DEPARTMENT FIRE
DIVISION SUPPRESSION

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	177,490	170,000	160,044	0
EMPLOYEE BENEFITS	26,741	25,470	24,349	0
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	29,480	64,710	61,234	0
OTHER PURCHASED SERVICES	15,719	20,500	15,935	0
SUPPLIES	12,871	67,047	69,035	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	1,411	1,000	1,219	0
PROPERTY, PLANT, EQUIPMENT- FIXED	1,289,504	0	825	0
OTHER	0	500	367	0
TRANSFERS OUT	0	0	0	0
TOTAL	**1,553,216**	**349,227**	**333,008**	**0**

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.	95
Local Motor Fuel Tax	To account for revenue/expenses related to local gasoline taxes for construction, improvement, and maintenance of street.	96
Economic Development	To account for revenue/expenses of commercial and industrial development.	97
Micro Loan	To account for monies loaned to Village businesses for improvements (approved by the Micro Loan committee).	98
TIF I, TIF II, TIF III, TIF IV	To account for revenue/expenses related to the Tax Increment Financing districts.	99 - 102
Special Police	To account for monies received from properties forfeited to the Police to be used for Police investigative activities.	103
EDA/RLF	To account for revenues to be used to provide local business loans.	104
Rental Rehab	To account for a low interest loan program for the rehabilitation of local rental properties.	105
Community Development	To account for federal revenues received for the Community Development Block Grant program. Activities include capital improvements, housing rehabilitation, and economic development.	106
Storm Water Drainage	To account for revenues and expenses related to projects for the improvement of storm drainage.	107

MOTOR FUEL TAX FUND (205)

DEPARTMENT PUBLIC WORKS
DIVISION MOTOR FUEL TAX

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**-283,536**
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	885,522	897,311	799,384	775,565
SALES	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	341	500	388	500
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	**885,864**	**897,811**	**799,772**	**776,065**
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	34,987	369,949	265,521	154,730
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	874,432	1,084,563	976,432
OTHER	0	0	0	0
TRANSFERS OUT	470,500	225,000	225,000	225,000
TOTAL	**505,487**	**1,469,381**	**1,575,084**	**1,356,162**
ENDING BALANCE				**-863,633**

LOCAL MOTOR FUEL TAX FUND (206)

DEPARTMENT PUBLIC WORKS
DIVISION LOCAL MOTOR FUEL TAX

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**1,120,886**
REVENUE				
TAXES	285,166	320,000	298,925	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	180	0	89	100
OTHER REVENUE	9,917	0	22,925	0
TRANSFERS IN	245,500	0	0	0
TOTAL REVENUE	**540,763**	**320,000**	**321,939**	**320,100**
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	184,040	257,860	269,877	162,200
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	0	0	0	0
OTHER	179,950	219,853	182,353	181,257
TRANSFERS OUT	0	50,000	0	0
TOTAL	**368,589**	**532,312**	**456,829**	**348,056**
ENDING BALANCE				**1,092,930**

ECONOMIC DEVELOPMENT FUND (208)

DEPARTMENT GOVERNMENT ADMINISTRATION
DIVISION ECONOMIC DEVELOPMENT

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**523,153**
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	98,770	0
SALES	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	62	30	32	0
OTHER REVENUE	53,304	0	110	0
TRANSFERS IN	200,000	200,000	200,000	472,000
TOTAL REVENUE	**253,366**	**200,030**	**298,912**	**472,000**
EXPENSES				
PERSONNEL SERVICES	0	0	0	86,075
EMPLOYEE BENEFITS	0	0	0	26,956
PURCHASED PROFESSIONAL SERVICES	166,727	135,000	128,651	139,100
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	1,950	10,000	2,500	24,730
SUPPLIES	0	0	0	600
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	1,350
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	10,000	50,000	27,384	193,050
TRANSFERS OUT	0	0	0	0
TOTAL EXPENSES	**178,677**	**195,000**	**158,535**	**471,861**
ENDING BALANCE				**523,292**

MICRO LOAN FUND (210)

DEPARTMENT GOVERNMENT ADMIN
DIVISION MICRO LOAN

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**402,732**
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	6,188	9,000	3,877	9,000
OTHER REVENUE	631	200	115	200
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	**6,819**	**9,200**	**3,992**	**9,200**
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	0	300	3,667	5,000
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	20,000	0	20,000
TRANSFERS OUT	0	0	0	0
TOTAL	**0**	**20,300**	**3,667**	**25,000**
ENDING BALANCE				**386,932**

TIF FUND (212)

DEPARTMENT GOVERNMENT ADMIN
DIVISION GENERAL GOVERNMENT ACTIVITIES

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**0**
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	48	0	17	0
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	**48**	**0**	**17**	**0**
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	0	0	4,400	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	319,090	0
TOTAL	**0**	**0**	**323,490**	**0**
ENDING BALANCE				**0**

TIF II FUND (214)

DEPARTMENT GOVERNMENT ADMIN
DIVISION GENERAL GOVERNMENT ACTIVITIES

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**328,176**
REVENUE				
TAXES	524,205	600,000	505,014	520,000
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	41	0	0	0
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	**524,246**	**600,000**	**505,014**	**520,000**
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	12,813	15,000	8,533	20,000
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	17,615	360,000	0	360,000
TRANSFERS OUT	0	15,000	15,000	15,000
TOTAL	**30,427**	**390,000**	**23,533**	**395,000**
ENDING BALANCE				**453,176**

TIF III FUND (216)

DEPARTMENT GOVERNMENT ADMIN
DIVISION GENERAL GOVERNMENT ACTIVITIES

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**1,635,382**
REVENUE				
TAXES	1,164,002	1,490,000	1,166,106	1,200,000
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	882	500	2,052	500
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	**1,164,885**	**1,490,500**	**1,168,158**	**1,200,500**
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	37,500	40,000	1,905	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	14,332	951,150	950,950	954,000
TRANSFERS OUT	0	241,317	241,317	241,317
TOTAL	**51,832**	**1,232,467**	**1,194,172**	**1,235,317**
ENDING BALANCE				**1,600,565**

TIF IV FUND (218)

DEPARTMENT GOVERNMENT ADMIN
DIVISION GENERAL GOVERNMENT ACTIVITIES

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**-116,579**
REVENUE				
TAXES	4,264	4,000	94,732	95,000
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	**4,264**	**4,000**	**94,732**	**95,000**
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	975	1,000	1,774	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	15,000	15,000	15,000	15,000
TOTAL	**15,975**	**16,000**	**16,774**	**16,000**
ENDING BALANCE				**-37,579**

SPECIAL POLICE FUND (221)

DEPARTMENT POLICE
DIVISION INVESTIGATION

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**47,081**
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	8,718	22,000	8,620	22,000
MONEY & PROPERTY	7	50	3	50
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	**8,725**	**22,050**	**8,623**	**22,050**
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	4,011	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	**0**	**0**	**4,011**	**0**
ENDING BALANCE				**69,131**

EDA RLF FUND (254)

DEPARTMENT GOVERNMENT ADMINISTRATION
DIVISION ECONOMIC DEVELOPMENT

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**1,889,932**
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	40,302	35,000	24,156	0
OTHER REVENUE	0	200	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	**40,302**	**35,200**	**24,156**	**0**
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	0	1,000	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**	**1,000**	**0**	**0**
ENDING BALANCE				**1,889,932**

RENTAL REHAB FUND (266)

DEPARTMENT GOVERNMENT ADMINISTRATION
DIVISION ECONOMIC DEVELOPMENT

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**327,506**
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	50	50	40	50
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	**50**	**50**	**40**	**50**
EXPENSES				
PERSONNEL SERVICES	39,587	25,122	24,943	26,868
EMPLOYEE BENEFITS	17,404	10,482	7,553	10,412
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	**56,991**	**35,604**	**32,496**	**37,280**
ENDING BALANCE				**290,276**

COMMUNITY DEVELOPMENT FUND (277)

DEPARTMENT BUILDING AND ENVIRONMENTAL SAFETY

DIVISION ALL DIVISIONS

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**16,561**
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	640,277	768,533	559,151	768,000
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	**640,277**	**768,533**	**559,151**	**768,000**
EXPENSES				
PERSONNEL SERVICES	39,053	52,651	50,296	54,802
EMPLOYEE BENEFITS	10,180	16,831	12,574	17,076
PURCHASED PROFESSIONAL SERVICES	21,471	12,419	16,728	13,242
PURCHASED PROPERTY SERVICES	102,299	167,000	28,192	175,000
OTHER PURCHASED SERVICES	18,179	9,300	2,700	8,000
SUPPLIES	172	800	180	800
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	28,791	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	68,982	587,646	509,254	455,000
OTHER	339,217	50,000	49,325	50,000
TRANSFERS OUT	0	0	0	0
TOTAL	**628,341**	**896,647**	**669,249**	**773,920**
ENDING BALANCE				**10,641**

STORM WATER DRAINAGE FUND (551)

DEPARTMENT PUBLIC WORKS
DIVISION STORM WATER DRAINAGE

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**637,980**
REVENUE				
TAXES	793,039	832,748	826,444	872,338
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	0	0	0	0
CHARGES FOR SERVICES	0	7,500	-266	7,500
FINES AND FORFEITURES	25	0	0	0
MONEY & PROPERTY	-511	500	-3,429	500
OTHER REVENUE	0	0	0	0
TRANSFERS IN	16,979	16,979	16,979	16,979
TOTAL REVENUE	**809,532**	**857,727**	**839,728**	**897,317**
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	280,239	296,500	279,910	336,500
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	64,750	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	15,000	350,000
OTHER	250,203	435,810	125,643	110,249
TRANSFERS OUT	15,000	15,000	15,000	15,000
TOTAL	**610,192**	**747,310**	**435,553**	**811,749**
ENDING BALANCE				**723,548**

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.	109
Sports Complex	To account for revenues and expenses related to the Rantoul Sports Complex.	110
Landfill	To account for revenues and expenses related to the former Village landfill.	112
Garbage Contract Fund	To account for revenues and expenses related to the garbage collection contract.	113
Gas	To account for revenues and expenses related to the sale of natural gas to the properties on the former Air Force Base.	114
Water	To account for revenues and expenses related to the sale of water to Village residents and other customers.	118
Wastewater	To account for revenues and expenses related to the operation of the Village wastewater treatment facility.	122
Electric	To account for revenues and expenses related to the sale of electricity to Village residents and other customers.	126
Airport	To account for revenues and expenses related to the operation of the airport on the former base property.	131
Chanute EDC	To account for revenue and expenses related to economic development activities on the former base property.	136

SPECIAL EVENTS (505)

DEPARTMENT GOVERNMENT ADMINISTRATION
DIVISION SPECIAL EVENTS

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**43,192**
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	57,000	108,095	34,000
SALES	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	0	0	1	0
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	**0**	**57,000**	**108,096**	**34,000**
EXPENSES				
PERSONNEL SERVICES	0	57,000	53,730	30,000
EMPLOYEE BENEFITS	0	0	5,309	400
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	0	0	5,232	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	633	0
TRANSFERS OUT	0	0	0	0
TOTAL	**0**	**57,000**	**64,904**	**30,400**
ENDING BALANCE				**46,792**

FUND

SPORTS COMPLEX (510)

DEPARTMENT

RECREATION (02)

FUNCTIONS

This division manages the Village's multipurpose sports complex, and related recreation programs and facilities.

MISSION STATEMENT

It is the mission of the Rantoul Family Sports Complex (RFSC) to be known as the regional sports hub, and to identify, promote, and provide recreation facilities that enhance the quality of life for Rantoul community members of all ages as well as all who visit.

AUTHORIZED PERMANENT POSITIONS	FY 2021	FY 2022	FY 2023
Rantoul Family Sports Complex Operations Director	1.00	1.00	1.00
Marketing Coordinator	1.00	1.00	1.00
Sports Complex Maintenance Foreman	1.00	1.00	1.00
TOTAL	3.00	3.00	3.00

FY 2022 GOAL STATUS

- Implement accounting controls/policies at RFSC.
  Status: Complete
- Generate a minimum of $200,000 in advertising revenue.
  Status: Ongoing
- Secure a naming rights sponsor for the RFSC.
  Status: Ongoing

FY 2023 GOALS

- Reorganize the youth soccer program into a team-based and volunteer-coach program, while creating a competitive team to play against other communities, and engage with IFC to increase interest in soccer throughout community
- Generate a minimum of $250,000 in advertising revenue at the RFSC
- Secure a naming rights sponsor for the RFSC
- Sell the remaining scoreboard at the RFSC
- Distinguish new advertising opportunities that will interest companies/organizations
- Implement a banner program for Murray Rd.
- Start a successful 7v7 soccer league during Summer of 2022
- Increase weekend usage of RFSC's multi-use fields by booking bi-monthly events or creating RFSC owned events
- Partner with Visit Champaign County to host two-three site visits or a possible familiarization tour to bring in media groups, travel bloggers, travel agents, etc.
- Attend Visit Champaign County events, tours, and sales missions to increase interest in RFSC
- Assist tournament organizers with staffing needs
- Add parking signage, soccer field signage, and road signage

FY 2023 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

SPORTS COMPLEX (510)

DEPARTMENT RECREATION

DIVISION SPORTS COMPLEX

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**-8,341,564**
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	213,662	983,750	694,647	1,573,850
CHARGES FOR SERVICES	136,000	95,000	127,000	37,000
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	29	0	0	0
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	**349,691**	**1,078,750**	**821,647**	**1,610,850**
EXPENSES				
PERSONNEL SERVICES	95,865	359,889	232,825	354,822
EMPLOYEE BENEFITS	33,362	74,390	49,828	74,160
PURCHASED PROFESSIONAL SERVICES	12,071	6,000	10,574	6,500
PURCHASED PROPERTY SERVICES	2,617	178,500	70,475	102,500
OTHER PURCHASED SERVICES	31,690	82,485	60,869	95,000
SUPPLIES	5,699	33,000	32,021	33,000
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	72,285	33,172	33,170	0
PROPERTY, PLANT, EQUIPMENT- FIXED	19,724,003	7,074,448	7,347,714	200,000
OTHER	3,967	55,000	764,379	744,868
TRANSFERS OUT	0	0	0	0
TOTAL	**19,981,559**	**7,896,884**	**8,601,855**	**1,610,850**
ENDING BALANCE				**-8,341,564**

LANDFILL FUND (515)

DEPARTMENT PUBLIC WORKS
DIVISION LANDFILL

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
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	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	127	135	127	142
TRANSFERS OUT	0	0	0	0
TOTAL	**127**	**135**	**127**	**142**
ENDING BALANCE				**84,540**

GARBAGE FUND (520)

DEPARTMENT PUBLIC WORKS
DIVISION GARBAGE CONTRACT FUND

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**153,125**
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	628,339	640,900	631,111	617,527
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	32	50	11	50
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	**628,372**	**640,950**	**631,122**	**617,577**
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	573,319	595,197	592,332	617,475
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	3,488	5,000	2,211	5,000
TRANSFERS OUT	30,000	30,000	30,000	30,000
TOTAL	**606,807**	**632,247**	**624,543**	**654,525**
ENDING BALANCE				**116,177**

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 1,384 customers. It provides for leak detection, system repairs and service, metering, and compliance reporting. and HVAC operations.

Authorized Permanent Positions	FY 2021	FY 2022	FY 2023
Chief of Operations – Gas, HVAC, and Safety	1.00	1.00	1.00
Gas Technician	2.00	1.00	2.00
HVAC Technician	2.00	1.00	1.00
TOTAL	5.00	3.00	4.00

FY 2022 GOAL STATUS

- Finalize the AMR/AMI meter project.
  Status: On-going

FY 2023 GOALS

- Replace all RX-250 meters with new Sensus 250 meters (approx. 200 meters)

FY 2023 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENTAL ACTIVITY INDICATORS BY CALENDAR YEAR - GAS

Description	2019	2020	2021
# of gas customers	1,372	1,384	1,391
# HVAC work orders	1,287	1,182	1,167
Average Time to Complete – Hours	2.5	2	1.5

GAS FUND (527)

DEPARTMENT PUBLIC WORKS
DIVISION ALL DIVISIONS

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**101,607**
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	1,116,110	1,109,883	1,335,027	1,161,644
CHARGES FOR SERVICES	159,283	167,000	160,835	167,000
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	17	120	0	120
OTHER REVENUE	1,622	0	3,265	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	**1,277,033**	**1,277,003**	**1,499,127**	**1,328,764**
EXPENSES				
PERSONNEL SERVICES	229,438	244,194	235,304	251,759
EMPLOYEE BENEFITS	73,588	82,232	70,810	82,315
PURCHASED PROFESSIONAL SERVICES	90,382	93,182	90,382	42,800
PURCHASED PROPERTY SERVICES	8,232	31,563	23,239	8,226
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	640,439	679,832	871,272	799,821
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	47,960	91,223	26,223	30,000
OTHER	11,131	2,000	13,177	2,300
TRANSFERS OUT	77,900	77,900	77,900	77,900
TOTAL EXPENSES	**1,179,069**	**1,302,126**	**1,408,307**	**1,295,121**
ENDING BALANCE				**135,250**

FUND SUMMARY - GAS (527)

EXPENDITURES BY DIVISION

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
GAS	1,067,388	1,183,517	1,302,644	1,179,217
INTERNAL BUILDING MAINTENANCE	111,682	118,609	105,663	115,904
TOTAL	**1,179,070**	**1,302,126**	**1,408,307**	**1,295,121**

GAS FUND (527)

DEPARTMENT PUBLIC WORKS
DIVISION GAS

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	185,741	196,769	190,058	201,184
EMPLOYEE BENEFITS	54,559	62,470	55,209	62,311
PURCHASED PROFESSIONAL SERVICES	90,382	93,182	90,382	42,800
PURCHASED PROPERTY SERVICES	8,232	31,313	23,121	7,976
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	603,349	628,660	829,058	754,821
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	38,131	91,223	26,223	30,000
OTHER	9,094	2,000	10,693	2,225
TRANSFERS OUT	77,900	77,900	77,900	77,900
TOTAL	**1,067,388**	**1,183,517**	**1,302,644**	**1,179,217**

DEPARTMENT PUBLIC WORKS
DIVISION INTERNAL BLDG. MAINTENANCE

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	43,697	47,425	45,246	50,575
EMPLOYEE BENEFITS	19,029	19,762	15,601	20,004
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	0	250	118	250
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	37,089	51,172	42,214	45,000
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	9,829	0	0	0
OTHER	2,038	0	2,484	75
TRANSFERS OUT	0	0	0	0
TOTAL	**111,682**	**118,609**	**105,663**	**115,904**

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 2021	FY 2022	FY 2023
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 2022 GOAL STATUS

- Design and install HVAC upgrades at the water plant.
  Status: This project is in the design and bidding phase.
- Reconfigure the filter underdrains.
  Status: The project was awarded to JA Rich and should be completed by the fall of 2022.
- Install new PLC hardware at the water plant.
  Status: The project is underway and should be completed in fiscal year 2023.

FY 2023 GOALS

- Install HVAC upgrades at the water plant.
- Finish the filter underdrain project.
- Finish the PLC hardware upgrades.
- Finish lead and copper inventory.

FY 2023 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENTAL ACTIVITY INDICATORS BY CALENDAR YEAR

Description	2019	2020	2021
Cost to treat 1,000 gallons of water	$3.64	$4.15	$4.12
Average gallons treated per day (in millions)	1.66	1.69	1.60
Average water hardness in parts (per million-ppm)*	143	147	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 PUBLIC WORKS
DIVISION ALL DIVISIONS

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**10,399,848**
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	2,578,786	2,873,893	2,726,882	2,523,755
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	45,303	20,000	205	1,000
OTHER REVENUE	20,507	8,000	21,244	8,000
TRANSFERS IN	226,317	226,317	226,317	226,317
TOTAL REVENUE	**2,870,913**	**3,128,210**	**2,974,648**	**2,759,072**
EXPENSES				
PERSONNEL SERVICES	391,158	419,612	407,096	440,142
EMPLOYEE BENEFITS	146,337	153,648	128,899	153,391
PURCHASED PROFESSIONAL SERVICES	391,330	468,117	437,549	616,275
PURCHASED PROPERTY SERVICES	191,270	208,785	196,824	228,408
OTHER PURCHASED SERVICES	0	0	495	0
SUPPLIES	210,211	179,249	217,193	229,250
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	4,677	0
PROPERTY, PLANT, EQUIPMENT- FIXED	310,461	1,102,776	533,830	850,000
OTHER	291,177	527,428	957,145	1,010,051
TRANSFERS OUT	385,803	385,803	385,803	400,803
TOTAL EXPENSES	**2,317,747**	**3,445,418**	**3,269,511**	**3,928,320**
ENDING BALANCE				**9,230,600**

FUND SUMMARY - WATER (535)

EXPENDITURES BY DIVISION

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
WATER TREATMENT	2,007,287	2,342,642	2,735,681	3,078,320
WATER RESERVE	310,461	1,102,776	533,830	850,000
TOTAL	**2,317,747**	**3,445,418**	**3,269,511**	**3,928,320**

WATER FUND (535)

DEPARTMENT PUBLIC WORKS
DIVISION WATER TREATMENT

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	391,158	419,612	407,096	440,142
EMPLOYEE BENEFITS	146,337	153,648	128,899	153,391
PURCHASED PROFESSIONAL SERVICES	391,330	468,117	437,549	616,275
PURCHASED PROPERTY SERVICES	191,270	208,785	196,824	228,408
OTHER PURCHASED SERVICES	0	0	495	0
SUPPLIES	210,211	179,249	217,193	229,250
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	4,677	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	291,177	527,428	957,145	1,010,051
TRANSFERS OUT	385,803	385,803	385,803	400,803
TOTAL	**2,007,287**	**2,342,642**	**2,735,681**	**3,078,320**

DEPARTMENT PUBLIC WORKS
DIVISION WATER RESERVES

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
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	310,461	1,102,776	533,830	850,000
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	**310,461**	**1,102,776**	**533,830**	**850,000**

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 2021	FY 2022	FY 2023
Chief of Operations	1.00	1.00	1.00
Lab Technician	1.50	0.00	0.00
Operator/Maintenance	6.00	6.00	5.00
TOTAL	8.50	7.00	6.00

FY 2022 GOAL STATUS

- Investigate cost effective methods for dewatering sludge.
  Status: **Completed.**
- Rehab the digester lid.
  Status: **Completed.**
- Rehab one of the travelling bridge filters.
  Status: **Ongoing.**

FY 2023 GOALS

- Complete preliminary design for total plant reconstruction
- Stay in compliance with IEPA NPDES permits.
- Create and implement operational improvements at the plant.

FY 2023 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENTAL ACTIVITY INDICATORS BY CALENDAR YEAR – WASTEWATER

Description	2019	2020	2021
Cost to treat 1,000 gallons	$2.91	$3.09	$2.47
Average gallons treated per day (in millions)	2.69	2.84	3.87
Dry metric tons of sludge produced	110.37	421.00	385.68
Dry metric tons of sludge disposed	723.02	848.00	2,762.54

WASTEWATER FUND (536)

DEPARTMENT PUBLIC WORKS
DIVISION ALL DIVISIONS

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**14,063,296**
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	3,407,026	3,422,923	3,301,314	3,668,721
CHARGES FOR SERVICES	0	500	100	500
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	2,093	8,000	195	1,000
OTHER REVENUE	435	30,000	21,211	30,000
TRANSFERS IN	45,803	45,803	45,803	45,803
TOTAL REVENUE	**3,455,356**	**3,507,226**	**3,368,623**	**3,746,024**
EXPENSES				
PERSONNEL SERVICES	402,588	386,945	267,963	434,518
EMPLOYEE BENEFITS	200,246	152,673	96,634	158,996
PURCHASED PROFESSIONAL SERVICES	522,035	785,054	723,167	895,558
PURCHASED PROPERTY SERVICES	759,056	737,910	753,438	760,985
OTHER PURCHASED SERVICES	148	792	984	1,452
SUPPLIES	199,434	267,425	280,892	268,000
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	161,595	32,580	36,350	0
PROPERTY, PLANT, EQUIPMENT- FIXED	266,690	2,053,298	565,385	4,025,000
OTHER	281,681	904,804	464,735	425,133
TRANSFERS OUT	235,000	235,000	235,000	250,000
TOTAL EXPENSES	**3,028,473**	**5,556,481**	**3,424,548**	**7,219,642**
ENDING BALANCE				**10,589,678**

FUND SUMMARY - WASTEWATER (536)

EXPENDITURES BY DIVISION

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
WASTEWATER PLANT	2,678,925	3,470,603	2,842,825	3,194,642
WASTEWATER RESERVE	349,548	2,085,878	581,723	4,025,000
TOTAL	**3,028,473**	**5,556,481**	**3,424,548**	**7,219,642**

WASTEWATER FUND (536)

DEPARTMENT PUBLIC WORKS
DIVISION WASTEWATER PLANT

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	402,588	386,945	267,963	434,518
EMPLOYEE BENEFITS	200,246	152,673	96,634	158,996
PURCHASED PROFESSIONAL SERVICES	522,035	785,054	723,167	895,558
PURCHASED PROPERTY SERVICES	759,056	737,910	753,438	760,985
OTHER PURCHASED SERVICES	148	792	984	1,452
SUPPLIES	199,434	267,425	280,892	268,000
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	12,380	0
PROPERTY, PLANT, EQUIPMENT- FIXED	78,737	0	7,632	0
OTHER	281,681	904,804	464,735	425,133
TRANSFERS OUT	235,000	235,000	235,000	250,000
TOTAL	**2,678,925**	**3,470,603**	**2,842,825**	**3,194,642**

DEPARTMENT PUBLIC WORKS
DIVISION WASTEWATER RESERVE

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
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	161,595	32,580	23,970	0
PROPERTY, PLANT, EQUIPMENT- FIXED	187,953	2,053,298	557,753	4,025,000
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	**349,548**	**2,085,878**	**581,723**	**4,025,000**

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 2021	FY 2022	FY 2023
Technical Service & Line Foreman	2.00	2.00	2.00
Technician or Technician Apprentice	4.00	4.00	5.00
Lineman or Apprentice	8.00	7.00	9.00
TOTAL	14.00	13.00	16.00

FY 2022 GOAL STATUS

- New Industrial Commercial Substation
  Status: **Ongoing.**

FY 2023 GOALS

- Finish the overhead to underground project along Broadmeadow Road.
- Finish the overhead to underground project at Rantoul Foods.
- Purchase a new transformer at Prospect Substation.

FY 2023 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENTAL ACTIVITY INDICATORS BY CALENDAR YEAR – ELECTRIC

Description	2019	2020	2021
Power delivered to dist. System (KWh)	164,643,593	157,714,489	166,246,000
Power billed to customers (KWh)	156,082,126	149,513,336	155,232,249
Number of service customers			
Residential	5,548	5,587	5,563
Commercial	442	460	444
Industrial	68	73	73
Generation Amount (Mwh)	146	142	148

ELECTRIC FUND (541)

DEPARTMENT PUBLIC WORKS
DIVISION ALL DIVISIONS

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**37,222,399**
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	18,647,593	18,298,841	19,394,693	18,540,434
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	154,610	142,000	46,485	47,000
OTHER REVENUE	65,284	52,500	71,938	52,500
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	**18,867,489**	**18,493,341**	**19,513,116**	**18,639,934**
EXPENSES				
PERSONNEL SERVICES	1,163,526	1,170,272	1,228,648	1,468,924
EMPLOYEE BENEFITS	326,229	347,652	323,107	392,511
PURCHASED PROFESSIONAL SERVICES	2,228,123	2,319,975	2,174,510	2,313,966
PURCHASED PROPERTY SERVICES	246,240	418,613	813,229	333,694
OTHER PURCHASED SERVICES	2,333	2,614	2,643	2,614
SUPPLIES	11,677,886	12,827,485	12,247,290	12,842,485
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	300,823	312,244	342,287	400,000
PROPERTY, PLANT, EQUIPMENT- FIXED	400,371	1,507,282	778,970	1,595,000
OTHER	151,782	196,597	83,576	197,889
TRANSFERS OUT	756,979	756,979	756,979	771,979
TOTAL EXPENSES	**17,254,291**	**19,859,713**	**18,751,239**	**20,319,062**
		0		
ENDING BALANCE				**35,543,271**

FUND SUMMARY - ELECTRIC (541)

EXPENDITURES BY DIVISION

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
ELECTRIC DISTRIBUTION	1,618,479	1,969,128	1,799,883	2,149,126
ELECTRIC TECHNICAL SERVICES	15,235,441	16,383,303	16,189,383	16,574,936
ELECTRIC RESERVE	400,371	1,507,282	761,973	1,595,000
TOTAL	**17,254,292**	**19,859,713**	**18,751,239**	**20,319,062**

ELECTRIC FUND (541)

DEPARTMENT PUBLIC WORKS
DIVISION ELECTRIC DISTRIBUTION

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	678,280	692,799	689,161	902,424
EMPLOYEE BENEFITS	199,377	216,595	192,421	248,381
PURCHASED PROFESSIONAL	36,359	131,416	14,978	125,416
PURCHASED PROPERTY SER\	194,214	352,460	387,618	208,541
OTHER PURCHASED SERVICE	2,333	2,614	2,643	2,614
SUPPLIES	61,595	71,000	76,502	71,000
PROPERTY, PLANT, EQUIPME	300,823	312,244	332,239	400,000
PROPERTY, PLANT, EQUIPME	0	0	27,045	0
OTHER	145,499	190,000	77,276	190,750
TRANSFERS OUT	0	0	0	0
TOTAL	**1,618,479**	**1,969,128**	**1,799,883**	**2,149,126**

DEPARTMENT PUBLIC WORKS
DIVISION ELECTRIC TECHNICAL SERVICES

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	485,247	477,473	539,487	566,500
EMPLOYEE BENEFITS	126,852	131,057	130,686	144,130
PURCHASED PROFESSIONAL	2,191,764	2,188,559	2,159,532	2,188,550
PURCHASED PROPERTY SER\	52,026	66,153	425,611	125,153
OTHER PURCHASED SERVICE	0	0	0	0
SUPPLIES	11,616,291	12,756,485	12,170,788	12,771,485
PROPERTY, PLANT, EQUIPME	0	0	0	0
PROPERTY, PLANT, EQUIPME	0	0	0	0
OTHER	6,283	6,597	6,300	7,139
TRANSFERS OUT	756,979	756,979	756,979	771,979
TOTAL	**15,235,442**	**16,383,303**	**16,189,383**	**16,574,936**

ELECTRIC FUND (541)

DEPARTMENT PUBLIC WORKS

DIVISION **RESERVES**

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
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	10,048	0
PROPERTY, PLANT, EQUIPMENT- FIXED	400,371	1,507,282	751,925	1,595,000
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL	**400,371**	**1,507,282**	**761,973**	**1,595,000**

FUND

AIRPORT (582)

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.

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.

Authorized Permanent Positions	FY 2021	FY 2022	FY 2023
Airport Manager	0.50	0.50	0.50
Airport Operations Supervisor	1.00	1.00	0.00
Airframe and Power Plant Mechanic (PT)	1.00	0.00	0.00
TOTAL	2.5	1.5	0.50

FY 2022 GOAL STATUS

- Begin pavement rehabilitation at the fueling facility apron to accommodate future self-serve feature.
  Status: **Complete**
- Commence fuel farm modification project to include self-serve fuel.
  Status: **Ongoing**

FY 2023 GOALS

- Procure Snow Removal equipment.
- Complete the resurfacing of runway 18-36

FY 2023 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENTAL ACTIVITY INDICATORS BY CALENDAR YEAR – AIRPORT

Description	2019	2020	2021
Gallons of fuel sold	9,914	18,140	22,801
Number of aircraft take-offs and landings	6,500	7,700	8,800
Number of based aircraft	14	14	16

AIRPORT FUND (582)

DEPARTMENT AVIATION
DIVISION ALL DIVISIONS

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**22,097,365**
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	32,470	0	99,925	0
SALES	843	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	541,371	684,885	684,590	345,751
OTHER REVENUE	311,466	150,900	13,899	591,900
TRANSFERS IN	0	0	136,138	0
TOTAL REVENUE	**886,150**	**835,785**	**934,552**	**937,651**
EXPENSES				
PERSONNEL SERVICES	78,771	86,244	50,359	33,998
EMPLOYEE BENEFITS	30,345	31,140	23,347	20,876
PURCHASED PROFESSIONAL SERVICES	136,169	73,143	59,730	87,894
PURCHASED PROPERTY SERVICES	322,114	360,583	309,077	293,315
OTHER PURCHASED SERVICES	67,637	62,565	76,678	66,541
SUPPLIES	13,431	57,300	96,438	57,300
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	814	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	53,900	2,500	559,000
OTHER	78,588	75,506	51,757	75,506
TRANSFERS OUT	157,000	40,000	45,000	40,000
TOTAL EXPENSES	**884,056**	**840,381**	**715,700**	**1,234,430**
ENDING BALANCE				**21,800,586**

FUND SUMMARY - AIRPORT (582)

EXPENDITURES BY DIVISION

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
AVIATION ADMINISTRATION	862,469	837,339	707,468	1,227,430
OPERATIONS & MAINTENANCE	3,575	3,042	3,042	0
PROPERTY MANAGEMENT	133	0	5,190	7,000
TOTAL	**866,176**	**840,381**	**715,700**	**1,234,430**

AIRPORT FUND (582)

DEPARTMENT PUBLIC WORKS

DIVISION AVIATION ADMINISTRATION

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	78,771	86,244	50,359	33,998
EMPLOYEE BENEFITS	30,345	31,140	23,347	20,876
PURCHASED PROFESSIONAL SERVICES	132,462	70,101	51,178	80,894
PURCHASED PROPERTY SERVICES	322,114	360,583	309,077	293,315
OTHER PURCHASED SERVICES	67,637	62,565	76,678	66,541
SUPPLIES	13,431	57,300	96,438	57,300
PROPERTY, PLANT, EQUIPMENT- NOT FIX	0	0	814	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	53,900	2,500	559,000
OTHER	60,709	75,506	52,077	75,506
TRANSFERS OUT	157,000	40,000	45,000	40,000
TOTAL	**862,468**	**837,339**	**707,468**	**1,227,430**

AIRPORT FUND (582)

DEPARTMENT PUBLIC WORKS

DIVISION PROPERTY MANAGEMENT

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	133	0	5,510	7,000
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	-320	0
TRANSFERS OUT	0	0	0	0
TOTAL	**133**	**0**	**5,190**	**7,000**

FUND

CHANUTE EDC (585)

MISSION STATEMENT

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

FUNCTIONS

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

Authorized Permanent Positions	FY 2021	FY 2022	FY 2023
Airport Property Inspector	0.50	0.50	0.50
TOTAL	0.50	0.50	0.50

FY 2022 GOAL STATUS

- Complete the transfer of Chanute-12 parcels in the South East corner of Base from the Air Force to the Village and then to the University of Illinois.

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

FY 2023 GOALS

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

FY 2023 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

CHANUTE EDC FUND (585)

DEPARTMENT GOVERNMENT ADMIN
DIVISION ALL DIVISIONS

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**3,617,765**
REVENUE				
TAXES	0	0	0	0
LICENSES & PERMITS	0	0	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0
SALES	0	30,000	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	508,018	483,787	517,517	478,987
OTHER REVENUE	69,378	0	0	0
TRANSFERS IN	0	0	176,675	0
TOTAL REVENUE	**577,397**	**513,787**	**694,192**	**478,987**
EXPENSES				
PERSONNEL SERVICES	34,345	35,771	0	29,248
EMPLOYEE BENEFITS	10,439	11,531	3,978	10,172
PURCHASED PROFESSIONAL SERVICES	56,200	50,491	44,039	56,137
PURCHASED PROPERTY SERVICES	207,516	253,380	208,256	258,380
OTHER PURCHASED SERVICES	236,398	18,020	19,027	16,552
SUPPLIES	653	500	502	500
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	207,270	28,410	23,030	0
OTHER	93,998	79,602	71,185	79,547
TRANSFERS OUT	24,000	24,000	24,000	24,000
TOTAL EXPENSES	**870,819**	**501,705**	**394,017**	**474,536**
ENDING BALANCE				**3,622,216**

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 the Village's public works department.	139
Information Management Services (IMS)	To account for revenues and expenses related to operations of the Village's internal computer network.	149
Central Maintenance	To account for revenues and expenses related to the acquisition, operation, and maintenance of Village vehicles and equipment.	152

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 2021	FY 2022	FY 2023
Director	1.00	1.00	0.00
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	2.50	1.00	1.00
Lab Technician	0.00	1.00	1.00
TOTAL	7.50	7.00	6.00

FY 2022 GOAL STATUS

- Upgrade and complete maintenance on storm tax billing software and hardware.
  Status: Complete

FY 2023 GOALS

- Perform Phase 1 of the Sign/Post replacement.
- Complete Road Pavement Ratings.
- Complete a Village wide Striping Project.
- Purchase dump truck, 1 ton truck, and a chipper.

FY 2023 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

FUND

PUBLIC WORKS ADMIN (604)

DIVISION

ENGINEERING INFORMATION (11)

FUNCTIONS

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

MISSION STATEMENT

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

Authorized Permanent Positions		FY 2021	FY 2022	FY 2023
Engineering Information Technician		2.50	3.00	3.00
	TOTAL	2.50	3.00	3.00

FY 2022 GOAL STATUS

- See list of Public Works goal statuses beginning on Page 139.

FY 2023 GOALS

- See list of Public Works goals on Page 139.

FY 2023 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

PUBLIC WORKS ADMIN FUND (604)

DEPARTMENT PUBLIC WORKS
DIVISION ALL DIVISIONS

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**1,911,993**
REVENUE				
CHARGES FOR SERVICES	3,431,334	3,734,859	3,577,359	3,526,977
MONEY AND PROPERTY	2,674	3,047	1,412	2,647
OTHER REVENUE	4,475	7,000	1,211	7,000
TRANSFERS IN				
FROM MFT FUND	225,000	225,000	225,000	225,000
FROM TIF FUND	0	0	0	0
FROM GAS FUND	0	0	0	0
FROM WATER FUND	0	0	0	0
FROM WASTE WATER FUND	0	0	0	0
FROM ELECTRIC FUND	0	0	0	0
FROM STORM W. DRAINAGE FUND	0	0	0	0
FROM AVIATION	0	0	0	0
FROM CORPORATE FUND	0	100,000	0	0
TOTAL TRANSFERS IN	225,000	325,000	225,000	225,000
TOTAL REVENUE	**3,663,483**	**4,069,906**	**3,804,982**	**3,761,624**
EXPENSES				
PERSONNEL SERVICES	1,394,745	1,441,720	1,177,524	1,499,341
EMPLOYEE BENEFITS	559,935	537,676	481,359	458,057
PURCHASED PROFESSIONAL SERVICES	325,460	558,278	312,051	369,366
PURCHASED PROPERTY SERVICES	199,704	178,251	157,626	261,412
OTHER PURCHASED SERVICES	536,832	642,552	636,439	583,215
SUPPLIES	251,261	322,822	292,046	401,663
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	46,358	0	7,790	0
PROPERTY, PLANT, EQUIPMENT- FIXED	381,641	360,000	236,230	500,000
OTHER	5,602	586	39	2,161
TRANSFERS OUT	0	0	0	0
TOTAL EXPENSES	**3,701,538**	**4,041,885**	**3,301,104**	**4,075,215**
ENDING BALANCE				**1,598,402**

PUBLIC WORKS ADMIN FUND (604)

EXPENDITURES BY DEPARTMENT

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
ADMINISTRATION	1,536,033	1,795,361	1,498,592	1,506,273
ENGINEERING INFORMATION	118,179	411,897	196,870	232,089
INTERNAL CUSTOMER SERVICE	256,253	205,803	196,641	214,644
PUMP STATION MAINTENANCE	499,687	407,054	344,484	425,009
STREET & SYSTEM MAINTENANCE	1,291,385	1,221,770	1,064,517	1,697,200
TOTAL	**3,701,538**	**4,041,885**	**3,301,104**	**4,075,215**

PUBLIC WORKS ADMIN FUND (604)

DEPARTMENT PUBLIC WORKS
DIVISION ADMINISTRATION

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	480,355	390,092	337,777	401,191
EMPLOYEE BENEFITS	151,100	168,189	167,692	99,754
PURCHASED PROFESSIONAL SERVICES	303,249	539,388	311,808	350,476
PURCHASED PROPERTY SERVICES	47,835	43,990	43,557	50,590
OTHER PURCHASED SERVICES	515,592	611,897	597,657	562,160
SUPPLIES	32,701	41,578	39,262	41,500
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	800	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	5,200	227	39	602
TRANSFERS OUT	0	0	0	0
TOTAL	**1,536,033**	**1,795,361**	**1,498,592**	**1,506,273**

DEPARTMENT PUBLIC WORKS
DIVISION ENGINEERING INFORMATION

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	69,161	246,683	73,396	125,804
EMPLOYEE BENEFITS	14,462	95,769	68,807	41,215
PURCHASED PROFESSIONAL SERVICES	21,871	17,390	0	17,390
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	12,513	20,655	29,253	11,055
SUPPLIES	173	31,400	22,905	36,400
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	2,509	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	0	0	0	225
TRANSFERS OUT	0	0	0	0
TOTAL	**118,179**	**411,897**	**196,870**	**232,089**

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 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 2021	FY 2022	FY 2023
Utility Office Manager	0.00	1.00	1.00
Utility Office Supervisor	1.00	0.00	0.00
Utility Cashier	3.00	2.00	2.00
TOTAL	4.00	3.00	3.00

FY 2022 GOAL STATUS

- Collaborate with Public Works Administration on MyMeter set-up project.
  Status: **Ongoing. We are now working with ClearWater Pay for online billing.**
- Encourage customers to participate in budget billing and bank drafting where possible.
  Status: **Ongoing**
- Continue staff training, ensuring high-level, efficient customer service.
  Status: **Ongoing.**
- Enforce double deposits if customer has been disconnected more than once a year.
  Status: **To be revisited at a later date.**

FY 2023 GOALS

- Hire & train a 2nd utility cashier clerk
- Online bill statements/payments available for customers to use soon
- Begin process toward disconnecting electric service for non-payment customers. The initial focus will be on customers that are 3+ months delinquent.

FY 2023 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENT ACTIVITY INDICATORS – CUSTOMER SERVICE

Active Utility Accounts	2019	2020	2021
Residential	5,578	5,637	5,600
Commercial	444	462	448
Industrial	71	74	73

PUBLIC WORKS ADMIN FUND (604)

DEPARTMENT PUBLIC WORKS

DIVISION INTERNAL CUSTOMER SERVICE

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	139,526	135,301	138,222	143,481
EMPLOYEE BENEFITS	106,894	58,327	47,981	58,688
PURCHASED PROFESSIONAL SERVICES	340	1,500	243	1,500
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	8,727	10,000	9,529	10,000
SUPPLIES	766	675	666	675
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	0	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	0	0	0	300
TRANSFERS OUT	0	0	0	0
TOTAL	**256,253**	**205,803**	**196,641**	**214,644**

FUND

PUBLIC WORKS (604)

DIVISION

PUMP STATION MAINTENANCE (45)

MISSION STATEMENT

The mission of the Pump Station Maintenance division is to perform a variety of duties related to the storm water and wastewater collection systems within the Village.

FUNCTIONS

The Pump Station Maintenance division maintains, installs and repairs the components of the storm water and wastewater collection systems of the Village.

Authorized Permanent Positions	FY 2021	FY 2022	FY 2023
Chief of Operations	1.00	1.00	1.00
Operator/Maintenance	3.00	3.00	3.00
TOTAL	4.00	4.00	4.00

FY 2022 GOAL STATUS

- Start storm sewer maintenance program
  Status: Started
- Smoke test subdivisions for infiltration and inflow
  Status: Completed
- Finish storm project on Illinois Dr and North Dr
  Status: Ongoing
- Storm project on 36" storm on Cheryl Dr
  Status: In planning phase

FY 2023 GOALS

- Implement an inspection process for illegal sump pump hook-ups into the sanitary system
- Have an infiltration/inflow analysis preformed
- Revamp Lift Station 1545
- Installation of new lift station on Murray Rd
- Up-to-date storm mapping
- Finish installing No Flow dishes on sanitary manholes throughout the Village

FY 2023 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENTAL ACTIVITY INDICATORS BY CALENDAR YEAR – STREETS AND SYSTEMS

Description	2019	2020	2021
Lane-miles of Sanitary Mains	53	53	53
Footage Cleaned	-	-	27,829
Lane-miles of Storm Mains	53	53	53
Footage Cleaned	-	-	1,000

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 2021	FY 2022	FY 2023
Division Foreman	1.00	1.00	1.00
Operator	7.00	7.00	10.00
TOTAL	8.00	8.00	11.00

FY 2022 GOAL STATUS

- Purchase a new dump truck with snowplow.
  Status: Completed
- Complete Striping Project.
  Status: Completed the design phase and is out for bid

FY 2023 GOALS

- Finish the striping project.
- Purchase new a chipper.
- Complete the North Drive/Illinois Drive intersection improvements.

FY 2023 SIGNIFICANT PROGRAM/POLICY ADJSTMENTS

- None

DEPARTMENTAL ACTIVITY INDICATORS BY CALENDAR YEAR – STREETS AND SYSTEMS

Description		2019	2020	2021
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		$53,338	$27,080^	$54,513
Total cost of brush pick-up		$111,615*	$73,420	$84,280
Cost of brush pick-up per residential hook-ups		$24.70	$14.65	$13.77
Total cost of leaf pick-up		$53,421	$52,381	$27,779~
Cost of leaf pick-up per residential hook-ups		$11.82	$10.45	$4.54

^ Resources reallocated to watermain issues * Considerable storm damage in 2019 ~Minimal leaf pick-up required in 2021

PUBLIC WORKS ADMIN FUND (604)

DEPARTMENT PUBLIC WORKS
DIVISION PUMP STATION MAINTENANCE

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	284,564	241,826	203,806	245,189
EMPLOYEE BENEFITS	150,884	64,942	68,996	75,520
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	27,260	55,001	28,427	59,000
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	36,978	45,285	38,855	45,000
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	4,400	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	0	0	0	300
TRANSFERS OUT	0	0	0	0
TOTAL	**499,688**	**407,054**	**344,484**	**425,009**

DEPARTMENT PUBLIC WORKS
DIVISION STREET & SYSTEM MAINTENANCE

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
PERSONNEL SERVICES	421,139	427,818	424,323	583,676
EMPLOYEE BENEFITS	136,595	150,449	127,883	182,880
PURCHASED PROFESSIONAL SERVICES	0	0	0	0
PURCHASED PROPERTY SERVICES	124,608	79,260	85,642	151,822
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	180,642	203,884	190,358	278,088
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	46,358	0	81	0
PROPERTY, PLANT, EQUIPMENT- FIXED	381,641	360,000	236,230	500,000
OTHER	402	359	0	734
TRANSFERS OUT	0	0	0	0
TOTAL	**1,291,385**	**1,221,770**	**1,064,517**	**1,697,200**

FUND

INFORMATION MANAGEMENT SERVICES (IMS) (618)

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.

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.

Authorized Permanent Positions	FY 2021	FY 2022	FY 2023
IT Manager	1.00	1.00	1.00
Computer Technician	1.50	1.50	1.50
TOTAL	2.50	2.50	2.50

FY 2022 GOAL STATUS

- Install upgraded network switching equipment to increase throughput and bandwidth across the network.
  Status: **Completed - The gigabit network switching equipment has been installed successfully. Bandwidth and throughput across the network has been upgraded and optimized, including the new Sports Complex network.**
- Purchase and configure storage network, switching equipment, and iPads for new fire department truck technology.
  Status: **Completed – The storage, switching, and iPad equipment for the fire department upgrades has been purchased and installed. This process continues to evolve as the latest fire truck camera capabilities and online responder tools are utilized.**
- Replace Microsoft Surface Pro equipment that has been issued to the elected officials and superintendents.
  Status: **Completed - New Microsoft Surface Pro tablets have been configured and issued to the elected officials and superintendents.**

FY 2023 GOALS

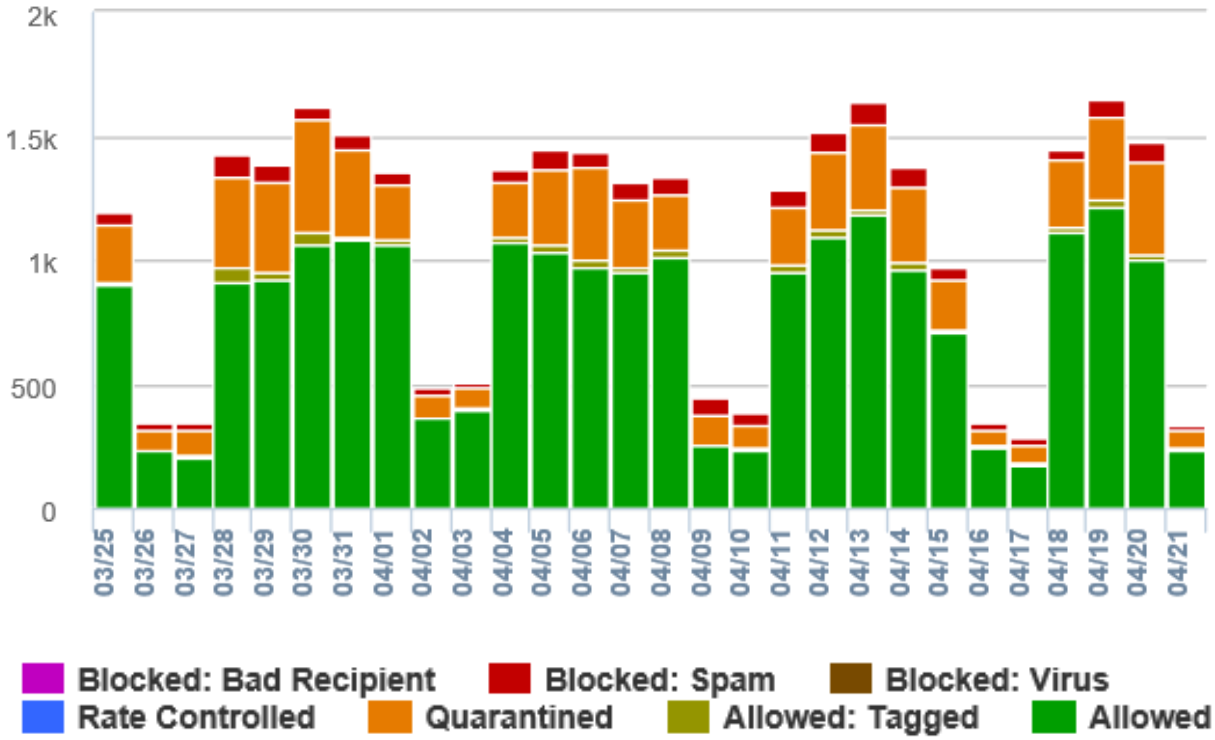
- Install upgraded network server hardware & software to improve data response times and utilize the latest virtualized call management environment.
- Upgrade and install new board room audio switching and mixing hardware to improve compatibility with video streaming services.
- Upgrade analytic software for ERP system through CentralSquare, re-write frequently used queries for audit, utilities, and IT functions.

FY 2023 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

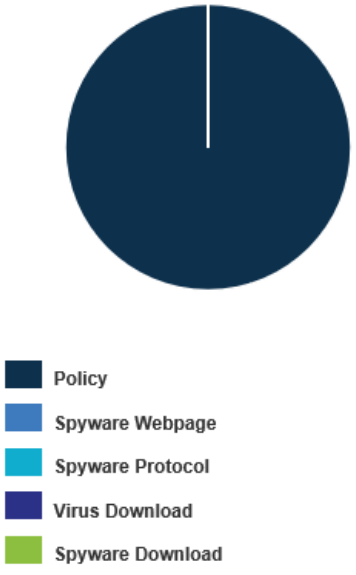
- None

DEPARTMENTAL ACTIVITY INDICATORS

On average, the Village receives 1,500 emails per day. Approximately 30% of these emails are blocked due to Spam, Virus, Malware, or Hazardous Attachments or Links.



Each day there are approximately 500,000 web requests made by Village computers and users across the network. Approximately 20% of these requests are blocked due to policy, spyware, or viruses.



TOTAL BLOCKED: **18,593,642**

TOTAL ALLOWED: **124,320,170**

BLOCKED	TOTAL	DAY	HOUR
Policy	18,593,195	16,249	5,188
Spyware Webpage	447	2	0
Spyware Download	0	0	0
Virus Download	0	0	0
Spyware Protocol	0	0	0
Total Blocked	18,593,642	16,251	5,188
Total Allowed	124.3 M	82,152	25,671

INFORMATION MANAGEMENT SERVICES FUND (618)

DEPARTMENT GOVERNMENT ADMINISTRATION
DIVISION INFORMATION MANAGEMENT SERVICES

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**(44,921)**
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	431,903	418,785	418,831	459,972
FINES AND FORFEITURES	0	0	0	0
MONEY & PROPERTY	4	0	0	0
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	**431,906**	**418,785**	**418,831**	**459,972**
EXPENSES				
PERSONNEL SERVICES	135,781	156,234	152,183	165,945
EMPLOYEE BENEFITS	37,519	31,088	36,259	37,377
PURCHASED PROFESSIONAL SERVICES	142,887	149,401	149,445	150,926
PURCHASED PROPERTY SERVICES	5,165	5,206	2,730	4,824
OTHER PURCHASED SERVICES	7,268	13,000	11,694	10,500
SUPPLIES	10,652	11,150	7,717	10,150
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	12,821	22,500	22,162	35,000
PROPERTY, PLANT, EQUIPMENT- FIXED	77,573	34,000	20,000	45,250
OTHER	0	150	0	0
TRANSFERS OUT	0	0	0	0
TOTAL EXPENSES	**429,665**	**422,729**	**402,190**	**459,972**
ENDING BALANCE				**(44,921)**

FUND

CENTRAL MAINTENANCE (619)

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.

FUNCTIONS

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.

Authorized Permanent Positions	FY 2021	FY 2022	FY 2023
Lead Mechanic	1.00	1.00	1.00
Mechanic	3.50	3.50	3.00
TOTAL	4.50	4.50	4.00

FY 2022 GOAL STATUS

- Enroll and attend Vactor training course.
  Status: Not offered due to COVID
- Research possible training with HTE or third-party software to continue to remain efficient in the job order process.
- Status: Ongoing
  Institute new storage area for Police Department vehicle equipment.
- Status: Complete
  Update and provide training on emergency safety locations and logistics.
  Status: Complete

FY 2023 GOALS

- Enroll and attend Vactor training course
- Institute new safety items in shop which includes loft safety gate, exit lights and oil area
- Dispose of surplus property including vehicles, equipment and small items in storage rooms

FY 2023 SIGNIFICANT PROGRAM/POLICY ADJUSTMENTS

- None

DEPARTMENTAL ACTIVITY INDICATORS BY CALENDAR YEAR – CENTRAL MAINTENANCE

Description	2019	2020	2021
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 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**77,303**
REVENUE				
CHARGES FOR SERVICES - INTERNAL	651,332	649,969	693,219	679,466
MONEY & PROPERTY	10	0	8	0
OTHER REVENUE	67	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	**651,408**	**649,969**	**693,227**	**679,466**
EXPENSES				
PERSONNEL SERVICES	266,581	285,630	266,441	299,513
EMPLOYEE BENEFITS	83,581	87,610	74,536	84,307
PROFESSIONAL AND TECHNICAL SERVICES	8,553	9,794	8,984	10,530
PURCHASED PROPERTY SERVICES	191,958	197,762	186,289	210,427
OTHER PURCHASED SERVICES	17,460	19,851	20,536	18,039
SUPPLIES	22,634	28,050	19,235	28,050
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	6,919	8,600	8,599	8,600
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	0	0
OTHER	0	0	0	0
TRANSFERS OUT	20,000	20,000	20,000	20,000
TOTAL EXPENSES	**617,686**	**657,297**	**604,620**	**679,466**
ENDING BALANCE				**77,303**

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.	155
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.	156

FIREFIGHTERS' FUND (721)

DEPARTMENT FIRE
DIVISION FIRE ADMINISTRATION

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**91,430**
REVENUE				
TAXES	26,179	22,000	26,826	25,000
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	18	20	8	0
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	**26,197**	**22,020**	**26,834**	**25,000**
EXPENSES				
PERSONNEL SERVICES	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
PURCHASED PROFESSIONAL SERVICES	1,173	0	0	0
PURCHASED PROPERTY SERVICES	0	0	0	0
OTHER PURCHASED SERVICES	0	0	0	0
SUPPLIES	5,125	5,000	40,449	13,000
PROPERTY, PLANT, EQUIPMENT- NOT FIXED	0	0	660	0
PROPERTY, PLANT, EQUIPMENT- FIXED	0	0	22,832	12,000
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL EXPENSES	**6,298**	**5,000**	**63,941**	**25,000**
ENDING BALANCE				**91,430**

POLICE PENSION FUND (722)

DEPARTMENT GOVERNMENT ADMINISTRATION
DIVISION GENERAL GOVERNMENT ACTIVITIES

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**37,053,911**
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	0	0	780	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 EXPENSES	**0**	**0**	**780**	**0**
ENDING BALANCE				**37,053,911**

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.	158

CORPORATE RESTRICTED RESERVE FUND (307)

DEPARTMENT GOVERNMENT ADMINISTRATION

DIVISION GENERAL GOVERNMENTAL ACTIVITIES

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**113,805**
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	126	200	23	200
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	**126**	**200**	**23**	**200**
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	59,902	0
PROPERTY, PLANT, EQUIPMENT- FIXED	654,226	484,050	454,138	511,500
OTHER	0	0	0	0
TRANSFERS OUT	0	0	0	0
TOTAL EXPENSES	**654,226**	**484,050**	**514,040**	**511,500**
ENDING BALANCE				**-397,495 ***

*This reserve is funded annually after the previous fiscal year audit is completed.

DEBT SERVICE FUND

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.	160

DEBT SERVICE FUND (401)

DEPARTMENT GOVERNMENT ADMINISTRATION
DIVISION GENERAL GOVERNMENTAL ACTIVITIES

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
BEGINNING BALANCE				**598,643**
REVENUE				
TAXES	54,900	50,000	1,018,924	772,958
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	5	0	0	0
OTHER REVENUE	0	0	0	0
TRANSFERS IN	0	0	0	0
TOTAL REVENUE	**54,905**	**50,000**	**1,018,924**	**772,958**
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	56,210	0	792,559	772,958
TRANSFERS OUT	0	0	0	0
TOTAL	**56,210**	**0**	**792,559**	**772,958**
ENDING BALANCE				**598,643**

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

<u>Infrastructure Useful Life</u>

- 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
    - 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

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 within the past three 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 three 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 soon.

The information immediately following is a summary of the revenue sources which pay for the FY 2023 capital budget:

RESOURCE SUMMARY
FY 2023

GENERAL FUND

Total Budgeted Revenue – $11,906,262

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 2023, a $20,000 capital expenditure is budgeted for Village Building Improvements and Repairs. In the Recreation department, aquatic center improvements totaling $12,000 are expected: $10,000 for the purchase of a chemical distribution system and $2,000 for Umbrella Covers. For the Forum Fitness Center, $122,000 is budgeted for the replacement of exercise equipment, bathroom partitions, and the fire alarm system. In Recreation's Park Maintenance division, $100,000 has been budgeted towards repairs and improvements at each of the parks as needed. An additional $40,000 will be used to purchase 2 used pickup trucks to support the parks maintenance division. In the Campground Division, $20,000 has been budgeted to repair and/or replace furniture and fixtures. Finally, $35,000 has been budgeted in the Building and Environmental Safety Department to purchase two trucks for use by the Inspection division.

SPECIAL REVENUE FUNDS

Motor Fuel Tax Fund – Total Budgeted Revenue $776,065

Revenues within this fund come primarily from the Illinois Motor Fuel Tax assessment. The Motor Fuel Tax Fund will be used for $976,432 in capital expenditure. $568,575 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 $157,857 in MFT funds in support of this project. $250,000 has also been budgeted to complete the Sheldon Construction project.

Community Development Fund – Total Budgeted Revenue $768,000

Revenues within this fund come from the Catalog of Federal Domestic Assistance's Community Development Block Grant. The Community Development Fund will be used to fund $320,000 in Village construction projects, including $100,000 in sidewalk repairs and replacements.

Storm Water Drainage Fund – Total Budgeted Revenue $897,317

The Storm Water Drainage fund's revenue is realized through the assessment of the Village's Storm Drainage Fee. Expenditures totally $350,000 are expected in this fund, with $300,000 being spent on the Illinois Drive and Northview School Detention Project, $30,000 on the Maplewood Basin Gate Valve, and $20,000 on Evans Road Ditch Cleaning.

CAPITAL PROJECTS

Corporate Restricted Reserve – Total Budgeted Revenue $200

Interest income accounts for the budgeted revenue in this fund. Various projects across the Village are being funded through the Corporate Reserve at a cost of $511,500. Expected expenses include $145,000 in building improvements, $132,000 in vehicle replacements, $202,500 in infrastructural improvements, and operational software licenses in the amount of $32,000.

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 future turf replacement. Revenue in this fund is realized through sales at the Rantoul Family Sports Complex.

The **Gas Fund** has $30,000 set aside towards the purchase and installation of additional AMI meters across the Village. Revenue in this fund is realized through utility charges assessed to Village customers.

The **Water Fund** has a total of $850,000 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. Money for these capital projects will come from the Water reserve.

The **Wastewater Fund** has a total of $4,025,000 set aside towards several projects, the largest of which is the $3,850,000 South Murray Road Pump Station and Force Main project. In addition, $85,000 has set aside towards the purchase of a replacement 1-Ton Truck with Utility Box, $70,000 for the purchase of a replacement Chevy Truck and Mule, and $20,000 towards the purchase of an Easement Machine. Money for these capital projects will come from the Wastewater reserve.

In the **Electric Fund**, $1,595,000 is budgeted for several improvements Village-wide. $750,000 has been budgeted towards the Prospect Sub Transformer and Secondary Breaker Project. $200,000 has been budgeted towards Overhead/Underground improvements across the village. Vehicle and equipment replacements in the amount of $485,000 have been budgeted for in this fiscal year, towards the purchase of two replacement trucks and a Bobcat mini excavator. An additional $100,000 has been set aside for updates to the Electric SCADA system. Other capital expenditures in the amount of $60,000 are expected for the AMI/AMR project and completion of Arc flash ratings. Money for these projects will come from the Electric Reserve.

In the **Airport Fund,** $559,000 in capital expenditure has been budgeted. $200,000 has been set aside in support of procuring snow removal equipment for the airport. Improvements to the Airport's Apron at $180,000, Fuel System at $100,000, and runways at $79,000 will also been undertaken. Operating revenues will allow for these expenses.

INTERNAL SERVICES FUNDS

In the **Public Works Administration Fund,** $350,000 has been budgeted towards the purchase of a Dump Truck, a 1-Ton Truck, and a Chipper in the Streets Division. Additionally, $150,000 has been set aside towards the completion of a Village Striping Project. $48,451.87 will be set aside for Sheldon Resurfacing, with funding being provided by an intergovernmental agreement with the local school district. Revenue in this fund comes from fees assessed to Internal customers and will cover these expenses.

In the **Information Management Services (IMS) Fund**, $14,000 has been set aside for Desktop computer replacements across the Village. A Central Square Report Writer License in the amount of $9,600 is expected to be purchased, along with $21,650 in expenditure towards training needed to appropriately access and operate Village computer systems. Revenue in this fund comes from fees assessed to Internal customers and will cover these expenses.

CAPITAL COMPARISON
FY 2023

	Actual FY 2021	Budget FY 2022	Actual (Est) FY 2022	Budget FY 2023
General Fund				
Government Admin	0	20,000	886	20,000
Recreation	509,268	1,060,200	1,095,309	294,000
Police	147,195	0	61,400	0
Building and Environmental Safety	0	32,000	0	35,000
Fire	1,289,504	0	825	0
Total	1,945,967	1,112,200	1,158,420	349,000
Special Revenue Funds				
Motor Fuel Tax	0	874,432	1,084,563	976,432
Local Motor Fuel Tax	0	0	0	0
TIF	0	0		0
Community Development	68,982	460,000	509,254	320,000
Storm Water Drainage	0	0	15,000	350,000
Total	68,982	1,334,432	1,608,817	1,646,432
Capital Projects Funds				
Corporate Restricted Res.	654,226	479,500	454,138	511,500
Total	654,226	479,500	454,138	511,500
Proprietary Funds				
Sports Complex	19,724,003	200,000	7,347,714	200,000
Gas	47,960	65,000	26,223	30,000
Water	310,461	1,050,000	533,830	850,000
Wastewater	266,690	2,035,000	565,385	4,025,000
Electric	400,371	1,490,000	778,970	1,595,000
Airport	0	53,900	2,500	559,000
Chanute EDC	207,270	0	23,030	0
Total	20,956,755	4,893,900	9,277,652	7,259,000
Internal Services Funds				
Pubic Works Administration	381,641	360,000	236,230	548,452
Information Mgmt. Services	77,573	34,000	20,000	45,250
Central Maintenance	0	0	0	0
Total	459,214	394,000	256,230	593,702
Trust and Agency Funds				
Firefighter's Fund	0	0	22,832	12,000
Total	0	0	22,832	12,000
GRAND TOTAL	**24,085,144**	**8,214,032**	**12,778,089**	**10,371,634**

CAPITAL COMPARISON

	General	Special Revenue	Capital Projects	Proprietary	Internal Services	Trust and Agency	TOTAL
FY 2020 Actual	$57,437	$20,554	$55,977	$958,241	$2,919	$0	$1,095,128
FY 2021 Actual	$1,945,967	$68,982	$654,226	$20,956,755	$459,214	$0	$24,085,144
FY 2022 Actual (Est)	$1,158,420	$1,608,817	$454,138	$9,277,652	$256,230	$22,832	$12,778,089
FY 2023 Budget	$349,000	$1,781,432	$511,500	$7,259,000	$545,250	$12,000	$10,458,182

Fiscal Year 2020

Capital Expenditures totaling $1,095,128 were realized in FY20.

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 expenditures.

In the Capital Projects Funds, $55,977 was spent, largely on Municipal Building air conditioning replacements.

$958,241 in capital expenses were recorded in the Proprietary Funds, with major projects being undertaken in the Wastewater Fund spending #383,015 for chemical mediation / phosphorus removal, and the Electric Fund used $157,023 on the Veterans Parkway underground cable project.

Fiscal Year 2021

Several large capital projects were undertaken in FY21. The largest of these projects was the construction of the Rantoul Family Sports Complex, which was 85% completed at year end at a cost of $19,724,003. This project was funded from the Sports Complex Proprietary Fund. Proprietary Fund expenditures totaled $20,956,755 across FY20-21, 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 primarily spent towards the purchase of a new Fire Truck, $1,289,504 and three new vehicles in the Police Department for $147,195. Rudzinski Park improvements in the amount of $360,000 were also made from the General Fund.

$68,982 in Special Revenue Fund expenditures were 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 in capital projects, including the $145,000 replacement of the Police Department HVAC system, the $300,000 purchase of 70 new Motorola radios for the Police and Fire Departments, an $87,000 full roof replacement at the Forum Fitness Center, and $122,000 for the purchase of new vehicles for the Recreation Department.

$459,214 of Internal Service Funds was spent in FY21. In the Public Works Administration Fund, a total of $381,641 was spent towards the construction of a salt shed, along with the purchase of a front end loader and a vacuum excavator. The Information Management Services fund used $77,573 towards upgrading equipment across the Village.

Fiscal Year 2022

During the **2022 Fiscal Year**, $12,778,089 was spent across the Village on Capital Projects.

The General Fund realized $1,158,420 in capital expenditures during the year primarily consisting of $1,046,196 on the expansion of The Forum, the community gymnasium and workout facility, $61,400 on the police station remodel project, and $49,113 on new equipment for the Hap Parker Aquatic Center.

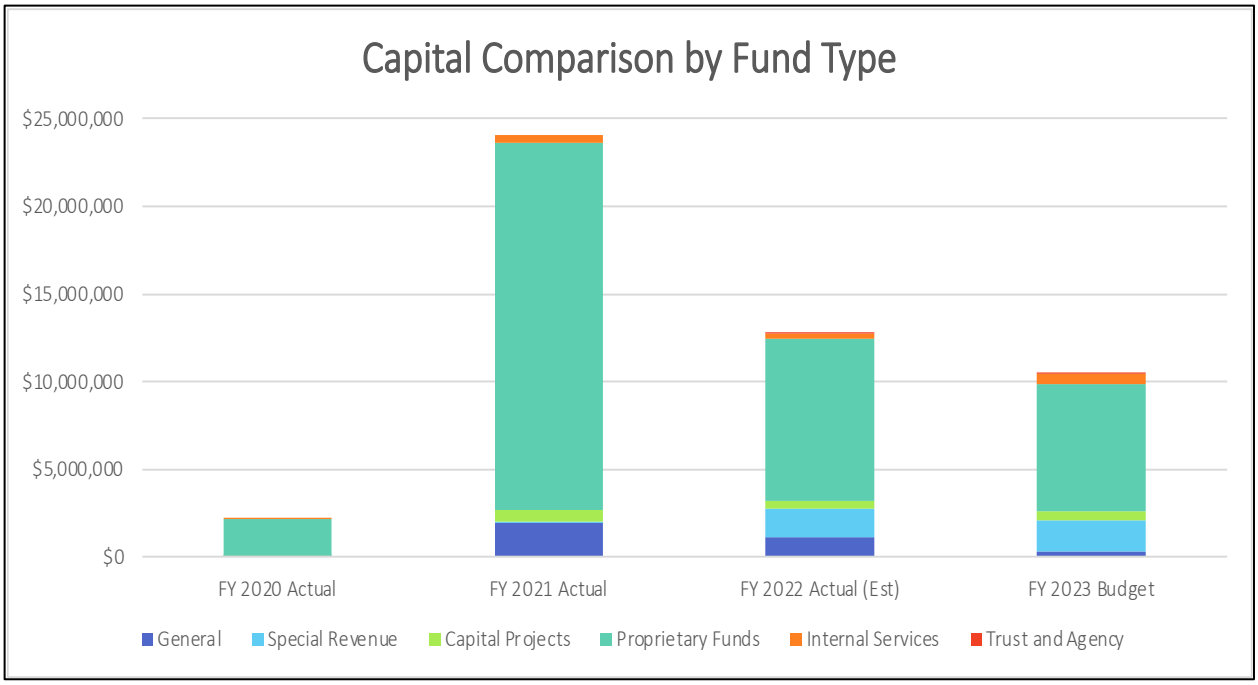
$1,608,817 was paid out of the Village's Special Revenue Funds using $1,593,817 in Community Development Block Grant Funds and Motor Fuel Tax Funds to resurface Maplewood Avenue a main Thorofare that runs north and south on the east side of Rantoul, with the remaining $15,000 coming out of the Storm Drainage Fund to purchase new custom logistics software.

In the Capital Projects Fund, Corporate Restricted Reserve Funds totaling $454,138 were used to contribute to The Forum expansion, and $166,156 of that was used to purchase three new police squad cars.

$9,277,652 of Proprietary Funds were primarily invested by the Sports Complex Fund with the final $7,247,714 of the Rantoul Family Sports Complex construction costs being paid and placed in service in early FY22. The remaining $2,029,938 were used to fund several Public Works Department infrastructure projects and to purchase new equipment.

Two of the Village's Internal Service Funds, Public Works Administration and Information Management Services spent $236,230 and $20,000 on infrastructure and equipment upgrades, respectively.

The final $22,832 were paid out of the Firefighter's Fund, one of the Village's Trust and Agency Funds to purchase safety equipment for the Fire Department.



The following Capital Asset Budget by Fund provides details on all original capital items for **FY 2023.**

CAPITAL ASSET BUDGET BY FUND
FY 2023

GENERAL FUND (001)		
General Government	**20,000**	Building Improvements & Repairs
Recreation	**10,000**	Aquatic Center - Chemical Distribution System
	2,000	Aquatic Center - Umbrella Covers
	36,000	Forum Fitness Center - Cardio Equipment Lease
	27,000	Forum Fitness Center - Dumbbells
	19,000	Forum Fitness Center - Bathroom/Locker Room Partitions and Installatio
	40,000	Forum Fitness Center - Fire Alarm System Replacement
	20,000	Campground - Furniture and Fixtures
	100,000	Parks Maintenance - Park Improvements
	40,000	Parks Maintenance - 2 Used Pickup Trucks
Building and Environmental Safety	**35,000**	2 Trucks for Inspection Department
MOTOR FUEL TAX (206)	**568,575**	Rebuild Funds - Congress Construction
	157,857	Congress Construction
	250,000	Sheldon Construction
COMMUNITY DEVELOPMENT (277)	**100,000**	Village Sidewalk Improvements
	220,000	Congress Resurface
STORM WATER DRAINAGE	**300,000**	Illinois Drive and Northview School Detention Project
	30,000	Maplewood Basin Gate Valve
	20,000	Evans Road Ditch Cleaning - Industrial Park
CORPORATE RES. RESERVE (307)	**145,000**	Building Improvements
	132,000	Vehicle Replacements
	202,500	Infrastructural Improvements
	32,000	Software for Village Operations
SPORTS COMPLEX (510)	**200,000**	Turf Replacement - Year 2 of 10
GAS FUND (527)	**30,000**	Gas AMI Meters
WATER FUND (535)	**300,000**	Filter Underdrain Project
	300,000	Water Plant HVAC Project
	250,000	PLC Hardware and Installation
WASTEWATER FUND (536)	**3,850,000**	South Murray Road Pump Station and Force Main
	85,000	1 Ton Truck Replacement with Utility Box
	70,000	Replace 1994 Chevy Truck and Mule
	20,000	Easement Machine Purchase

ELECTRIC FUND (541)	**750,000**	Prospect Sub - Second Transformer and Secondary Breakers
	250,000	Digger Truck Replacement
	200,000	Overhead/Underground Improvements
	150,000	Bobcat Mini Excavator Replacement
	100,000	Electric SCADA Upgrade
	85,000	New Service Truck
	40,000	AMI/AMR Project
	20,000	Arc Flash Ratings
AIRPORT (582)	**200,000**	Snow Equipment Procurement
	180,000	Apron Improvements
	100,000	Fuel Improvements
	79,000	18-36 Resurfacing
PUBLIC WORKS ADMIN (604)	**350,000**	Streets Division - Dump Truck, 1-Ton Truck, Chipper
	150,000	Streets Division - Striping Project
	48,452	Sheldon Resurfacing - Funded by School
IMS FUND (618) *	**14,000**	Desktop Replacement - 85 @ $550 each
	9,600	Central Square Report Writer License
	7,600	Services Training
	7,500	Workshop Training
	3,510	Project Management Services
	3,040	Technical Services
FIREFIGHTER'S FUND (721)	**12,000**	Maintenance of Machinery and Equipment
GRAND TOTAL	$10,371,634	

* These projects do not meet Capital Asset minimum thresholds. Illustrated here for planning purposes.

The Capital Project Schedule pages provide a detailed description of these items.

CAPITAL PROJECTS SCHEDULE

FUND: GENERAL FUND
DEPARTMENT/DIVISION: GENERAL FUND

	EXPENDITURES PER FISCAL YEAR			
Equipment/Project/Activity	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**
Building Improvements and Repairs	**$20,000**	$20,000	$20,000	$20,000
Sub-Totals	**$20,000**	**$20,000**	**$20,000**	**$20,000**

Source of Funding:
General Fund Expenditure

CAPITAL PROJECTS SCHEDULE

FUND: GENERAL FUND
DEPARTMENT/DIVISION: RECREATION

	EXPENDITURES PER FISCAL YEAR			
Equipment/Project/Activity	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**
Aquatic Center - Chemical Distribution System	**$10,000**			
Aquatic Center - Umbrella Covers	**$2,000**			
Forum Fitness Center - Cardio Equipment Lease	**$36,000**			
Forum Fitness Center - Dumbbells	**$27,000**			
Forum Fitness Center - Bathroom/Locker Room Partition Replacement	**$19,000**			
Forum Fitness Center - Fire Alarm System Replacement	**$40,000**			
Campground - Furniture and Fixture Replacements	**$20,000**			
Parks Maintenance - 2 Used Pickups	**$40,000**			
Parks Maintenance - Park Improvements	**$100,000**			
Grounds Maintenance - Toro 4100 Mower		$65,000		
Grounds Maintenance - 2 Used Pickup Trucks		$40,000		
Heritage Lake - Master Plan Identified List		$3,000,000		
Parks Maintenance - Winston Park Improvements		$200,000		
Parks Maintenance - Ryan Park Improvements		$200,000		
Fleet - Service Truck		$30,000		
CASE Farm Tractor		$100,000		
		$200,000		
Parks Maintenance - Park Improvements				
Sub-Totals	**$294,000**	**$3,835,000**	**$0**	**$0**

Source of Funding:
General Fund Expenditure

CAPITAL PROJECTS SCHEDULE

FUND: GENERAL FUND
DEPARTMENT/DIVISION: BUILDING AND ENVIRONMENTAL SAFETY

Equipment/Project/Activity	EXPENDITURES PER FISCAL YEAR			
	FY 2023	FY 2024	FY 2025	FY 2026
Inspection - 2 Truck Replacements	**$35,000**			
Inspection - Truck Replacement		$40,000		
Sub-Totals	**$35,000**	**$40,000**	**$0**	**$0**

Source of Funding:
General Fund Expenditure

CAPITAL PROJECTS SCHEDULE

FUND: MOTOR FUEL TAX
DEPARTMENT/DIVISION: MOTOR FUEL TAX

Equipment/Project/Activity	EXPENDITURES PER FISCAL YEAR			
	FY 2023	FY 2024	FY 2025	FY 2026
Rebuild Funds - Congress Construction	**$568,575**			
Congress Construction	**$157,857**			
Sheldon Construction	**$250,000**			
Sub-Totals	**$976,432**	**$0**	**$0**	**$0**

Source of Funding:
MFT Fund Expenditure

CAPITAL PROJECTS SCHEDULE

FUND: COMMUNITY DEVELOPMENT
DEPARTMENT/DIVISION: PUBLIC IMPROVEMENTS

	EXPENDITURES PER FISCAL YEAR			
Equipment/Project/Activity	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**
Village Sidewalk Improvements	**$100,000**	$100,000	$100,000	$100,000
Village Construction and Rehabilitation Projects	**$220,000**			
Sub-Totals	**$320,000**	**$100,000**	**$100,000**	**$100,000**

Source of Funding:
Community Development Fund Revenues

CAPITAL PROJECTS SCHEDULE

FUND: STORM WATER DRAINAGE FUND
DEPARTMENT/DIVISION: PUBLIC WORKS

	EXPENDITURES PER FISCAL YEAR			
Equipment/Project/Activity	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**
Illinois Drive and Northview School Detention	**$300,000.00**			
Maplewood Basin Gate Valve	**$30,000.00**			
Ditch Cleaning - Evans Road	**$20,000.00**			
Bud's/Waters Electic Alley Storm and Sanitary		$500,000		
Cheryl Drive or South Maplewood Basin Outfall			$2,000,000	
Glenwood Avenue				$400,000
Sub-Totals	**$350,000**	**$500,000**	**$2,000,000**	**$400,000**

Source of Funding:
Storm Drainage Taxes

CAPITAL PROJECTS SCHEDULE

FUND: CORPORATE RESERVE
DEPARTMENT/DIVISION: CORPORATE RESERVE

Equipment/Project/Activity	EXPENDITURES PER FISCAL YEAR FY 2023	FY 2024	FY 2025	FY 2026
Various Building Improvements	**$145,000**	$145,000	$145,000	$145,000
Vehicle Replacements	**$132,000**	$132,000	$132,000	$132,000
Various Infrastructural Improvements	**$202,500**	$202,500	$202,500	$202,500
Software for Village Operations	**$32,000**			
Sub-Totals	**$511,500**	**$479,500**	**$479,500**	**$479,500**

Source of Funding:
Corporate Reserve Fund Balance

CAPITAL PROJECTS SCHEDULE

FUND: SPORTS COMPLEX
DEPARTMENT/DIVISION: SPORTS COMPLEX

	EXPENDITURES PER FISCAL YEAR			
Equipment/Project/Activity	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**
Turf Replacement - Year 2 of 10	**$200,000**			
Turf Replacement - Future Years		200,000	200,000	200,000
Sub-Totals	**$200,000**	**$200,000**	**$200,000**	**$200,000**

Source of Funding:
Sports Complex Fund Expenditure

CAPITAL PROJECTS SCHEDULE

FUND: GAS FUND
DEPARTMENT/DIVISION: GAS FUND

Equipment/Project/Activity	EXPENDITURES PER FISCAL YEAR			
	FY 2023	FY 2024	FY 2025	FY 2026
AMI Meters	**$30,000**	$100,000		
Pipeline Welder				$10,000
Replace F450 Truck			$65,000	
System Repair and Maintenance		$20,000	$20,000	$20,000
Sub-Totals	**$30,000**	**$120,000**	**$85,000**	**$30,000**

Source of Funding:
Gas Fund Expenditure

CAPITAL PROJECTS SCHEDULE

FUND: WATER FUND
DEPARTMENT/DIVISION: WATER

Equipment/Project/Activity	EXPENDITURES PER FISCAL YEAR FY 2023	FY 2024	FY 2025	FY 2026
Filter Underdrain Project	**$300,000**			
Water Plant HVAC Project	**$300,000**			
PLC Hardware and Installation	**$250,000**			
Lime Truck Chassis		$60,000		
West Grove Booster Pump Station		$450,000		
Water Treatment Plant East Pump Replacement		$200,000		
12" Century Water Main Extension		$150,000		
8" Main Replacement - Champaign and Wabash		$200,000		
8" Water Main Replacement Century		$250,000		
12" Water Main Replacement Century		$400,000		
8" Water Main Replacement Cuppernell		$700,000		
Screw Press		$750,000		
East Sludge Collector Improvements		$100,000		
750,000 Gallon Elevated Tank on Evans Road - West of I-57			$2,050,000	$2,050,000
Water Main Replacements			$400,000	$400,000
Slude Dome Bridge Replacement				$500,000
6" Crane Main Replacement				$300,000
Well #7 Rebuild				$55,000
Sub-Totals	**$850,000**	**$3,260,000**	**$2,450,000**	**$3,305,000**

Source of Funding:
Water Fund Reserve

CAPITAL PROJECTS SCHEDULE

FUND: WASTEWATER FUND
DEPARTMENT/DIVISION: WASTEWATER

Equipment/Project/Activity	EXPENDITURES PER FISCAL YEAR FY 2023	FY 2024	FY 2025	FY 2026
South Murray Road Pump Station and Force Main	**$3,850,000**			
1 Ton Truck Replacement with Utility Box	**$85,000**			
Replacement of 1994 Chevy Truck and Mule	**$70,000**			
Purchase of Easement Machine	**$20,000**			
Sanitary Sewer Replacements/Lining		$300,000		$300,000
Purchase of Mini Excavator		$70,000		
Northwest Pump Station Upgrades		$1,045,000		
New Force Main Industrial Park Installation		$3,550,000		
Replace Belt Filter Press with Dewatering Screw Press		$4,757,000		
Solids Piping Evaluation and Repair		$434,000		
Remove Digester Lid		$125,000		
Replace South Traveling Bridge Filter with Diamond Filter		$2,231,000		
Repair the Grit Collector and Fine Screen		$354,000		
Surface Roads at Plant			$350,000	
Concentration Tank Improvements			$100,000	
SCADA Improvements			$100,000	
New Aeration Basins for Activated Sludge				$15,918,000
Chemical System Improvements				$155,000
Screw Pump Replacement				$183,000
Sub-Totals	**$4,025,000**	**$12,866,000**	**$550,000**	**$16,556,000**

Source of Funding:
Wastewater Fund Reserve

CAPITAL PROJECTS SCHEDULE

FUND: ELECTRIC FUND
DEPARTMENT/DIVISION: ELECTRIC

Equipment/Project/Activity	EXPENDITURES PER FISCAL YEAR			
	FY 2023	FY 2024	FY 2025	FY 2026
Prospect Sub - Second Transformer and Secondary Breakers	**$750,000**			
Purchase New Digger Truck	**$250,000**			
Overhead/Underground Improvements	**$200,000**	$200,000	$200,000	$200,000
Replacement for Bobcat Excavator	**$150,000**			
SCADA Upgrades	**$100,000**		$300,000	
Purchase New Service Truck	**$85,000**			
AMR/AMI Project	**$40,000**	$40,000		
Arc Flash Ratings	**$20,000**	$20,000	$20,000	
New Industrial/Commercial Substation		$500,000	$500,000	$500,000
Refurbish CAT Units and Place in Prospect Sub		$350,000		
Purchase New Service/Bucket Truck		$250,000	$175,000	
Street Lights		$150,000		
Industrial Sub Transformer Rebuild			$500,000	$500,000
Transmission Line				$500,000
Sub-Totals	**$1,595,000**	**$1,510,000**	**$1,695,000**	**$1,700,000**

Source of Funding:
Electric Fund Reserve

CAPITAL PROJECTS SCHEDULE

FUND: AIRPORT FUND
DEPARTMENT/DIVISION: AIRPORT

	EXPENDITURES PER FISCAL YEAR			
Equipment/Project/Activity	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**
Purhase of Snow Removal Equipment	**$200,000**			
Airport Apron Improvements	**$180,000**			
Fuel Distribution Improvements	**$100,000**			
18-36 Resurfacing	**$79,000**			
Sub-Totals	**$559,000**	**$0**	**$0**	**$0**

Source of Funding:
Airport Fund Revenues

CAPITAL PROJECTS SCHEDULE

FUND: PUBLIC WORKS ADMIN FUND
DEPARTMENT/DIVISION: PUBLIC WORKS

Equipment/Project/Activity	EXPENDITURES PER FISCAL YEAR			
	FY 2023	FY 2024	FY 2025	FY 2026
Street Division - Dump Truck Replacements	**$190,000**	$190,000		$190,000
Street Division - Striping Project	**$150,000**			
Street Division - Chipper Replacement	**$100,000**		$100,000	
Street Division - Purchase of 1 Ton Truck	**$60,000**			
Street Division - Sign Inventory Replacement Project		$500,000	$500,000	
Street Division - Purchase of 1 Ton Truck		$100,000		
Street Division - Leaf Vac		$500,000		
Street Division - Pavement Replacements Murray Road		$80,000		
Street Division - Mini Excavator				
Sub-Totals	**$500,000**	**$1,370,000**	**$600,000**	**$190,000**

Source of Funding:
Internal Fees

CAPITAL PROJECTS SCHEDULE

FUND: IMS FUND
DEPARTMENT/DIVISION: IMS

Equipment/Project/Activity	EXPENDITURES PER FISCAL YEAR			
	FY 2023	FY 2024	FY 2025	FY 2026
Employee Desktop Replacements - 85 at $550 each	**$14,000**	$14,000	$14,000	$14,000
Services Training	**$9,600**			
Workshop Training	**$7,600**			
Central Square Report Writer License	**$7,500**			
Project Management Services	**$3,510**			
Technical Services	**$3,040**			
IBM iSeries Replacement		$10,000	$20,000	
Server Hardware/Software Upgrades		$10,000		
Network Switching & Routing Hardware				$20,000
Sub-Totals	**$45,250**	**$34,000**	**$34,000**	**$34,000**

Source of Funding:
Internal Fees

CAPITAL PROJECTS SCHEDULE

FUND: FIREFIGHTER'S
DEPARTMENT/DIVISION: FIRE

	EXPENDITURES PER FISCAL YEAR			
Equipment/Project/Activity	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**
Maintence of Machiery and Equipment	**$12,000**	$12,000	$12,000	$12,000
Sub-Totals	**$12,000**	**$12,000**	**$12,000**	**$12,000**

Source of Funding:
Internal Fees

CAPITAL PROJECTS SCHEDULE

FUND: CHANUTE EDC
DEPARTMENT/DIVISION: CHANUTE EDC

	EXPENDITURES PER FISCAL YEAR			
Equipment/Project/Activity	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**
Maintence of Machinery and Equipment	**$0**	$100,000	$100,000	$100,000
Sub-Totals	**$0**	**$100,000**	**$100,000**	**$100,000**

Source of Funding:
Building Rentals

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

Project Name	Amount	Monetary Impact on Operations	Benefits
South Murray Road Pump Station and Force Main	$3,850,000	$3,850,000	Improves the Wastewater Flow through pump stations and reduces overtime calls, and will support economic development in the Sports Complex area.
Prospect Sub - Second Transformer and Secondary Breakers	$750,000	$750,000	Expansion of electric load capabilities to support the expansion of Rantoul's industrial park and current expansion of local Pork Plant. Benefits include increase employment and local revenue generation.
Congress & Sheldon Resurface & Improvements	$1,244,884	$0	Resurfacing of roads, including crosswalk and sidewalk repair on Congress & Sheldon Avenues. Safety will be improved with sidewalk rehab, ADA ramp work, and pavement marking of crosswalks, bus lanes and parking spaces. This project will be 100% funded using the State of Illinois' Rebuild Grant Program, Community Development Block Grant, State Motor Fuel Tax & School District contributions.
Streets Division - Dump Truck, 1-Ton Truck, Chipper	$350,000	$350,000	Allows street division employees to use safer and more efficient equipment while performing necessary tasks, and will save on high maintenance costs incurred to maintain old equipment.
HVAC Upgrade - Water Plant	$300,000	$300,000	Reduces maintenance costs for repair of HVAC system.
Filter Underdrain Project	$300,000	$300,000	Improves the Water Treatment System within the Village.
Illinois Drive and Northview School Detention Project	$300,000	$0	Allows for better storm water drainage in a flood-prone area. These repairs will improve upon safety, sanitation, and useful life. 100% funded by Safe Routes to School and Motor Fuel Tax
PLC Hardware and Installation	$250,000	$250,000	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 reliabiliity and allow for future technological improvements.
Digger Truck Replacement	$250,000	$250,000	This truck is needed in the course of repair to the Village electrical system. Improves electric system reliability, resulting in less frequent outages and overtime calls.
Infrastructure Improvements - Various Village Buildings	$202,500	$202,500	These repairs will improve upon various infrastructural systems within the Village of Rantoul. These repairs will improve upon safety, sanitation, and useful life.
Sports Complex - Turf Replacement	$200,000	$200,000	The Turf that has been installed at the Sports Complex has a useful 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.
Overhead/Underground Improvements	$200,000	$200,000	Improves electric system reliability, resulting in less frequent outages and overtime calls.
Airport Snow Equipment	$200,000	$200,000	Improves airport efficiency and customer service, by allowing for runway snow removal.
Airport Apron Improvements	$180,000	$180,000	Provides needed updates to airport infrastructure, improving upon safety and useful life.
Village Striping Project	$150,000	$150,000	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.
Bobcat Mini Excavator Replacement	$150,000	$150,000	This equipment is needed in the course of repair to the Village electrical system. Improves electric system reliability, resulting in less frequent outages and overtime calls.
Building Improvements - Various Village Buildings	$145,000	$145,000	These building repairs will improve upon safety, useability, and lifespan of various Village buildings.

Project Name	Amount	Monetary Impact on Operations	Benefits
Village Vehicle Replacements	$132,000	$132,000	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.
Park Improvements	$100,000	$100,000	Improves safety and useful life of Village owned parks and playground equipment.
Village Sidewalk Improvements	$100,000	$0	Improves safety and useful life of Village Sidewalks. 100% funded by Community Development Block Grant.
Electric SCADA Upgrade	$100,000	$100,000	Updated SCADA software provides for additional levels of control over the Village electrical grid. Improves electric system reliability, resulting in less frequent outages and overtime calls.
Airport Fuel Improvements	$100,000	$100,000	Improves airport efficiency and customer service by improving fuel distribution system.
1 Ton Truck Replacement with Utility Box	$85,000	$85,000	Allows Wastewater employees to travel to necessary locations throughout the Village more reliably and efficiently. Vehicle repair costs are also minimized.
New Electric Department Service Truck	$85,000	$85,000	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.
Airport 18-36 Resurfacing	$79,000	$0	Provides needed updates to airport infrastructure, improving upon safety and useful life. This job has been postponed due to inflated costs.
Replacement for 1994 Chevy Truck and Mule	$70,000	$70,000	Allows Wastewater employees to travel to necessary locations throughout the Village more reliably and efficiently. Vehicle repair costs are also minimized.
	$9,873,384	**$8,149,500**	

COMPONENT UNIT

RANTOUL PUBLIC LIBRARY

UNIT INFORMATION

The Rantoul Public Library is a component unit of the Village and has its own governing board that is elected by the Citizens of Rantoul. 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.

FUNCTIONS

The Rantoul Public Library had 30,482 visits in the 2022 Fiscal Year. 1,865 current library cards have been assigned. There are over 70,000 items in the library's collection. Additional titles are available for request through the library's membership in the Illinois Heartland Library System and OLOC.

Full-Time Positions	FY 21	FY 22	FY 23
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 21	FY 22	FY 23
Technology Assistant	1.00	1.00	1.00
Library Assistants	8.00	8.00	7.00
Pages	4.00	4.00	4.00
TOTAL	13.00	13.00	12.00

RANTOUL PUBLIC LIBRARY

FY 2023

INCOME	
Taxes	
Property Taxes	520,000
Replacement Tax	17,500
Total Taxes	**537,500**
Grants	
Other Agencies	1,000
Per Capita	19,000
Total Grants	**20,000**
Unrestricted Donations	
General Donations	1,000
Lost and Paid	360
Total Unrestricted Donations	**1,360**
Restricted Donations	
Programming Donations	500
Collection Donations	150
Other Restricted Donations	2,000
Total Restricted Donations	**2,650**
Users Fees	
Fines	1,600
Non-resident Cards	3,700
Computer	3,000
Copy Machine	1,500
Fax	2,400
Total User Fees	**12,200**
TOTAL INCOME	**573,710**
EXPENSES	
Payroll Expenses	**301,000**
Benefits	**80,000**
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	2,600
Gas	8,000
Electric	52,000
Water	2,200
Total Utilities	**64,800**
Other Services	
Rental Equipment	1,200
Travel & Lodging	500
Postage	1,300
Programming	2,000
Printing & Publicity	400
Dues & Memberships	400
Paid To Other Libraries	300
Loan	18,000
Total Other Services	**24,100**
Supplies	
Office Supplies	2,200
Library Supplies	1,400
Equipment Supplies	5,000
Custodian Supplies	1,500
Total Supplies	**10,100**
Library Materials	
Adult Books	15,000
Juvenile Books	14,000
Periodicals	4,000
AV Materials	5,000
Databases	13,000
Total Library Materials	**51,000**
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	**572,900**
Surplus (Deficit)	**810**

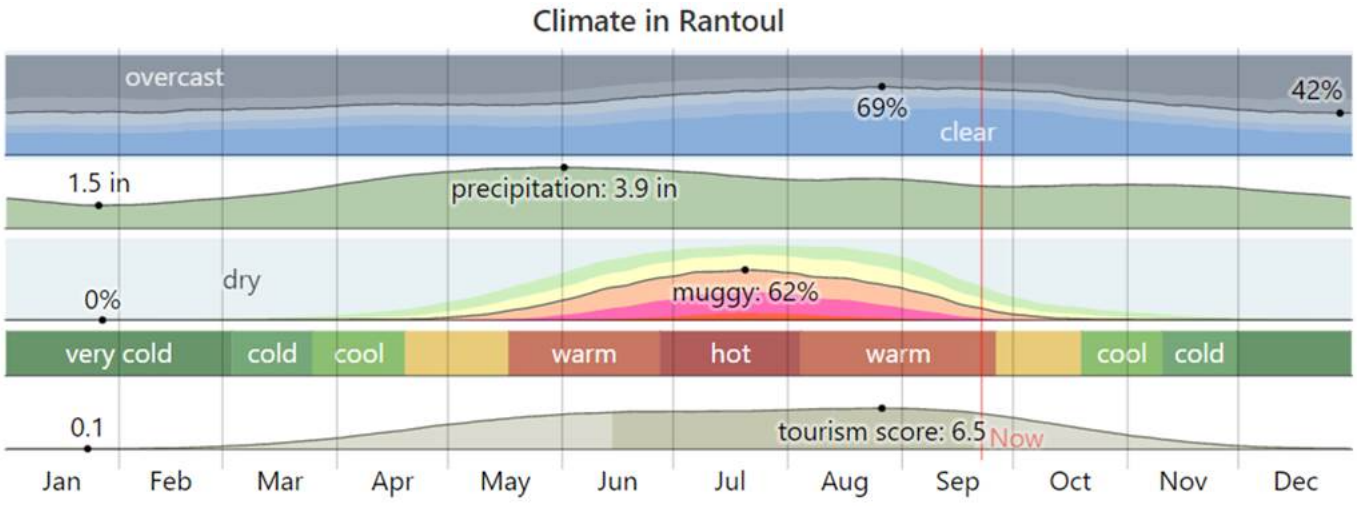
COMMUNITY PROFILE

VILLAGE OF RANTOUL, IL

GENERAL MUNICIPAL INFORMATION	
Local Government Type	Administrator/Mayor/Trustees
Current Population	12,371
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	2020
Village of Rantoul	20,161	17,212	12,918	12,947	12,371
Champaign County	168,392	173,025	179,669	201,081	205,865
Labor Force	Unknown	93,553	99,009	106,393	Unknown

CLIMATOLOGICAL INFORMATION	
Average Summer High	87°F
Average Winter High	39°F
Average Annual Precipitation	36.84 inches



Source: https://weatherspark.com/y/13306/Average-Weather-in-Rantoul-Illinois-United-States-Year-Round

COMMUNITY FACILITY INFORMATION	
Hotels/Motels	3
Restaurants	25
Public Tennis Courts	8, including Pickleball Courts
Public Golf Courses	2
Public Parks	11
Skateboard Park	1
Miniature Golf Course	1

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
Seven 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 2023

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, 2022
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. Members of the Public can obtain additional information on current and past budgets, financial policies, and Village audits by visiting the website of the Office of the Comptroller at http://myrantoul.com/317/Office-of-the-Comptroller. 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 Annual Comprehensive Financial Report (ACFR), 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, and 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
- Conduct public meetings - Provide direction and suggestions, as needed	- Prepare/deliver budget message - Conduct budget study sessions - Make revisions and provide direction, as needed - Present proposed budget to Board	- Prepare capital and operating budget requests - Review/ modify/justify requested budgets, as directed - Develop department mission statement, goals, and other materials, as needed.	- Update/refine Village goals - Determine budget targets - Review/ modify to final approval level	- 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 (CGBG) - 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.D.C. – An Economic Development Conveyance is a property transfer method utilized by communities affected by 1993's Base Realignment and Closure (BRAC) actions. This method allowed for the Department of Defense and Communities impacted by closures to negotiate mutually beneficial transfers. The Chanute EDC Fund was established to account for revenues associated with property development in former base properties.

E.M.S. - Emergency Medical Services

E.S.D.A. - The Emergency Services and Disaster Agency, created to assist in emergences 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.

LIHEAP – The Low Income Home Energy Assistance Program provides households with low incomes with federally funded assistance towards meeting their immediate home energy needs.

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.

PLC – A Programmable Logic Controller is an industrial computer control system. These systems continuously monitor the state of connected input devices and use the data obtained to control related output devices. As a rudimentary example, if an input device was set to control the power status of a machine, it could automatically turn a output device on or off based on real-time data and program settings.

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.

VILLAGE of
Rantoul
1854 ILLINOIS