



VILLAGE OF RANTOUL

FISCAL YEAR 2026 BUDGET

OUR MISSION

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.

OUR VISION

The Village of 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Rantoul
Illinois**

For the Fiscal Year Beginning

May 01, 2024

Christopher P. Morrill

Executive Director

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333 South Tanner Street
Rantoul, IL 61866

Phone 217.892.6800

The Honorable Mayor and Village Trustees
Village Municipal Building
333 South Tanner Street
Rantoul, Illinois 61866

Mayor Hall and Village Board of Trustees:

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

Developed pursuant to the provisions of Illinois Compiled Statutes (50 ILCS 330) and relevant Village financial policies, we are pleased to present the Village of Rantoul Fiscal Year 2025-2026 governmental budget for your consideration and approval. Including interdepartmental transfers, the consolidated budget reflects \$60,654,736.00 in total revenue and \$65,637,045.00 in total expenditures. The general fund is estimated to have a total operating surplus of \$9,698.00, and the funds that reflect deficits will be funded by \$4,982,309.00 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
- Capital Project Funds
- Internal Services Funds
- Proprietary Funds
- Special Revenue 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

With the transition of a newly-elected Mayor and Village Board Trustees behind us, the American Rescue Plan Act funding appropriated, and upcoming projects identified, the Village Staff and Board

will engage in strategic planning sessions, including the creation of a long-term financial plan that includes forecasting for capital expenditures, a Park Master Plan, and general visioning for the Village.

Economic Environment

With most of the negative financial impact of COVID-19 dissipated, and federal and state grants established during the recovery period no longer available, Staff must focus on other revenues or expenditure reductions when deciding how best to advance the community. Unfortunately, we still experience supply shortages, increased costs in material and labor, annual increases to minimum wage, and deficiencies in adequate staffing levels impeding economic development growth and increased costs. With this in mind, our thoughts and efforts have been focused on finding the right balance to mitigate risks to our employees and customers, without sacrificing our high quality of service, and managing the financial impacts of these extraordinary times.

Each fiscal year there is concern that revenue might be affected by continual legislative threats to the State of Illinois Local Government Distributive Funds (LGDF). LGDF is a designated portion of state income tax revenues that are distributed to cities and counties on a per capita basis. During this last State budget cycle, the revenue allocation rate was not changed. With that being said, however, each session of the General Assembly brings about discussion of reducing LGDF, as well as other state tax revenue. As example, this budget year we must address the revenue shortfall created by the State's elimination of the 1% Grocery Sales Tax beginning January 1, 2026. This act does allow, as part of the law, for a local "Grocery Tax" to be implemented by municipality's corporate authority which the Village intends to place before the Board early in this fiscal year. For the Village of Rantoul, allowing the tax to conclude would decrease revenues by at least \$400,000.00, significantly impacting the ability to provide services to our residents.

PLAYING DEFENSE

- 1** **Loss Of Revenue**
With the loss of Rural King, the state's elimination of the Grocery Tax, uncertainty of funding for federal and state grants, and Interest Income lower we have less revenue at our disposal
- 2** **Program and Service Sustainability**
With escalating costs of goods and services, increased materials and supplies, higher demands on public services, how do we continue to sustain programs
- 3** **Employee Costs**
With discussions of additional increases in minimum wage in Illinois, instability of health insurance, and unfunded mandated training, the cost of employees continues to rise
- 4** **Increasing Capital Spending**
Aged infrastructure requiring rebuilds, increasing cost of large fixed asset items as those vehicles and facilities reach end of life, and growth requiring expanded services require continued capital planning

The infographic also features illustrations of basketball players in action and a basketball hoop with a ball.

The closing of retailer Rural King delivers an unexpected loss with sales tax generation of nearly \$150,000 annually. Efforts have been made to occupy the vacant space, but to date, to no avail. Also challenging the financial stability of the Village, the State of Illinois continues to support annual

increases in the minimum wage, greatly affecting the cost of seasonal employment. While this fiscal year's increase to \$15.00 per hour is the final adjustment based on language of the state statute, concerns rise the state legislature and Governor will push to extend it similar to other states now seeking \$20.00 per hour minimum wages. If this, or similar, action is approved, serious consideration of which public services will remain must be made.

National inflation continues to slow development and growth, with residential and commercial construction at a near standstill, while interest rates hover around 7%. This, coupled with continual supply and staff shortages, and material prices remaining above pre-COVID costs, construction is well below expectations.

Additionally, the State of Illinois continues to increase mandated training and equipment requirements, adding to growing costs of municipal government. All of these challenges require diligence in managing the budget while still providing high quality services, and remaining fiscally responsible while treating staff and residents fairly.

The Village of Rantoul received \$8.6 million in American Recovery Plan Act (ARPA) funds distributed in two equal installments in Fiscal Years 2021-22 and 2022-23. While those dollars were receipted previously, this budget reflects the final expenditures of those grants funding the renovation of the Waste Water Treatment Plant and the Downtown Streetscape Project.

Recreational offerings, including the Hap Parker Aquatic Center, the Forum, and the Youth Center, all serve as important quality of life amenities for our residents; yet their operational costs continue to exceed their revenues due to the rising cost of employees, supplies and materials expense growing, and state mandates. The Village has also sold its ownership of the Prairie Pines Campground, losing the annual revenue, while also saving the costs of renovation and infrastructure replacement.

Finally, Public Safety costs are also on the rise. Reliance on technology has greatly improved the investigatory practices of the Police Department, but a ten-year agreement for body cameras, tasers, digital evidence storage, and drones increase the commodities line for law enforcement. Additional mandated training included in the Safe-T Act, the rising costs associated with the Police Training Institute, and command officer training all add to the budget. With an average cost of \$646.00 per call for service, the Fire Department budget has increased to accommodate the significant rise in lifting assistance and medical calls to which they now respond.

While challenges certainly exist, not all news is bad. In fact, the Village once again saw double-digit increases in the assessed valuation of properties throughout the community, rising approximately 11% over the year prior. This increase allows the total property equalized assessed valuation in the Village to reach its highest mark ever at \$163,000,685.00, including increases in residential value and commercial property.

Job market recovery efforts have been aided by the opening of the Rantoul Family Sports Complex in 2021. As anticipated, our 70-acre multi-sport facility is estimated to bring in approximately 1,100,000 people in to Rantoul from Spring through Fall. It has been instrumental in bringing development to the area, and we have turned our surplus of land, previously owned by the Air Force, into amazing opportunities for Rantoul and its residents. Below are some highlights of the exciting development activity we are experiencing:

- ✓ Culvers opened at the start of this new fiscal year
- ✓ Busey Bank begins construction of their new facility

- ✓ Maverick Pipe, a PVC manufacturing company, shortly after beginning operations of their 200,000 square foot facility inside the former Chanute Air Force Base's Hangar 2, began construction on an additional 65,000 square foot addition
- ✓ Flyover Studios, a motion-picture company, has relocated their production studios to Rantoul, operating in Hangar 1 on the former Chanute Air Force Base, with construction of new soundstages allowing for expansion of their film, television, and video production capabilities
- ✓ An Agri-aerial business is operating out of a Hangar at the former Chanute Air Force Base housing its 14 planes used for crop and soil analysis
- ✓ The University of Illinois and its partners will be investing \$100 Million to construct the 265-acre Illinois Autonomous and Connected Track (I-ACT). I-ACT is anticipated to generate \$3.53 Billion in total impact on the State's economy, \$483 Million in total local, state, and federal tax revenue, and more than 23,000 full time equivalent jobs by 2050. Jobs numbering near 6,000 are anticipated to be located at the Rantoul location. It is also believed that Rantoul will become the nation's first "smart city" due to the advanced levels of technology that will be brought in and tested throughout the Village.
- ✓ Buzard Pipe Organ, an internationally respected maker of pipe organs, has broken ground on a new manufacturing facility in Rantoul. Although currently operating out of three different buildings, this 45,000 square foot new construction will allow them to consolidate all of their operations under one roof.



Revenues and Expenditures

For Fiscal Year 2025-26, we have projected \$60,654,736.00 in revenue and \$65,637,045.00 in expenditures, reflecting an overall decrease in revenue of \$1,642,383.00 (-2.64%) and a decrease of expenditures by \$24,265,545.00 (-26.99%), respectively, when compared to the Fiscal Year 2024-25 budget.

As compared to Fiscal Year 2024-25, the total budgeted expenditures for this year decreased primarily due to the infrastructure improvements to the Waste Water Treatment Plant expended last year, along with reduced ARPA spending. Including the earned revenue that was reserved in previous years, this fiscal year budget is a balanced budget per Village of Rantoul's financial policies.

In the General Fund, we anticipate \$11,750,845.00 in revenue, exceeding expenditures of \$11,741,147.00, for a total surplus of \$9,698.00. Taxes provide over 50% of revenues, and they are the Village's largest source of income. The tax budget category includes \$3.7 Million in sales tax, \$2.0 Million in income tax, and \$875,000.00 in utility tax.



EXPENDITURES



General Revenue Expenditures are **DOWN** from current fiscal year, BUT that is also due to less ARPA dollars being received and spent this year....

\$16,442,846	this year
\$ 4,012,726	last year ARPA funding
\$12,430,120	last year without ARPA funding
\$11,741,147	next year

With exception of ARPA spending, General Fund Expenditures are **DOWN** \$688,973 or 5.54%

REVENUES



General Revenue Funds are **DOWN** from current fiscal year, BUT that is due to less ARPA dollars being received and spent this year....

\$15,523,304	this year
\$ 4,012,726	last year ARPA funding
\$11,510,578	last year without ARPA funding
\$11,750,845	next year

With exception of ARPA spending, General Fund Revenues are **UP** \$240,267 or 2.09%

Financial Concerns

The Village of Rantoul faces a future where revenue growth is likely to be very modest. Again, we believe that it is of utmost importance we move forward with long-term financial planning to provide the best possible information for decision-making going into the Fiscal Year 2025-26 budget process.

Employee Health Care Cost. Health insurance is the single largest expenditure that the Village makes for its employees after wages. The Village has experienced substantial increases in its claims experience, finishing last year with a 130% loss ratio. Such a poor claims year caused the cost of employee health care to jump nearly 20% over last year utilizing the same plans designed to raise deductibles and out-of-pocket maximums. The high loss ratio also reduced drastically the number of providers submitting bids on our business, thereby raising the costs. Efforts must continue to reduce the usage, while also looking for less expensive pharmaceutical options to bring down the loss ratio.

Wage Growth. With the State of Illinois implementing annual minimum wage increases of \$1.00 each year to a cap of \$15.00 per hour in 2025, part-time employees saw an increase from year to year

greater than that afforded to full-time employees. Unfortunately, with flattening or declining major revenue sources, any attempts to generate a greater wage gap between the full- and part-time employees could not be sustained long-term, and the Village could only afford a 2.5% wage increase for full-time employees. Unless revenue grows at a rate greater than the average cost of living, the Village will need to evaluate the wage scale, re-examine each position, and make difficult decisions regarding how many employees the Village can sustain, and at what cost.

Pension. 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.

After two years of substantial losses in the market, the value of pension assets increased \$3,052,873.00, bringing our percent of Police Pension to 95.74%. The IMRF plan experienced similar market value increases, which boosted the plan fiduciary net position.

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 15.9 years for each vehicle. The typical average vehicle age among U.S. municipalities is approximately 7.3 years. With approximately 115 rolling stock vehicles in the fleet, the total cost of replacement will cumulatively cost millions of dollars as we replace them in the future.

Infrastructure to which the Village is highly dependent upon to provide the quality of services expected from its residents are kept in good working order as well; however, as systems fail, repairs will be necessary to continue services, necessitating large and unplanned expenditures that will place unexpected demands on Village finances.

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

Substantial improvements are needed to the Waste Water Treatment Plant, which now enters Phase 2 of the renovation project, and a new Electric Sub-station is required to meet the growing demands for electricity in the community, especially in the industrial park. Large expenditures will be made in both Waste Water and Electric to meet these growing demands.

Employee Wellbeing. The Village has placed a high importance on the health and wellbeing of its employees, and will continue to offer a number of additional medical incentives and training opportunities in this Fiscal Year budget. Those include: each employee will be encouraged to obtain an annual medical physical, and upon completion of the physical will receive \$250.00; recognizing



supervisors need additional education and skill-building, leadership training is offered focusing on employee satisfaction; improving the working conditions for all employees, a Safety Committee, made up of representatives from each department, meets to evaluate workers compensation and general liability claims; offering Cardio-Testing for each Police Officer so any heart-related concerns can be identified early, in hopes of reducing long-term heart health issues; and noting the importance of fun in the workplace, activities for employees and their families are organized throughout the year where bowling, miniature golf, pool parties, petting reindeer, and more are offered. Our employees are the number one resource to perform and complete municipal services, and the ability to keep them healthy and happy is necessary for success.

Acknowledgements

The Village enjoyed another very successful budget process this year, thanks to the very hard work of the Superintendents, Department Heads, and Supervisors of the Village Departments. Under their own initiative, these individuals were very conscientious in identifying ways to generate revenue, minimize costs, and we were able to decrease the dependency on internal transfers, thanks in large part to their work. The spirit of cooperation and teamwork to create the budget has proven very beneficial this year, and will be critically-valuable in years to come.

On behalf of our staff, we are pleased to present you the Fiscal Year 2025-2026 Budget for the Village of Rantoul, Illinois.

Respectfully submitted,



Scott Eisenhauer
Village Administrator



Angela Schultz
Village Comptroller

COMPTROLLERS CERTIFICATE – ESTIMATED FUND BALANCES

	FISCAL YEAR 2025				FISCAL YEAR 2026				
	ENDING BALANCE 04/30/24	ACTUAL YEAR-END REVENUE	TOTAL REVENUE AVAILABLE	ACTUAL YEAR-END EXPENSES	ESTIMATED BALANCE 04/30/25	ORIGINAL BUDGETED REVENUE	TOTAL REVENUE AVAILABLE	ORIGINAL BUDGETED EXPENSES	ESTIMATED BALANCE 04/30/26
GENERAL FUND	\$ 1,657,112.28	\$ 12,848,073.03	\$ 14,505,185.31	\$ 12,347,310.38	\$ 2,157,874.93	\$ 11,750,845.00	\$ 13,908,719.93	\$ 11,741,147.00	\$ 2,167,572.93
SPECIAL REVENUE FUNDS									
Motor Fuel Tax	\$ 639,458.04	\$ 601,149.98	\$ 1,240,608.02	\$ 225,000.00	\$ 1,015,608.02	\$ 520,000.00	\$ 1,535,608.02	\$ 225,000.00	\$ 1,310,608.02
Local Motor Fuel Tax	\$ 1,041,273.76	\$ 307,935.95	\$ 1,349,209.71	\$ 355,372.76	\$ 993,836.95	\$ 300,100.00	\$ 1,293,936.95	\$ 814,876.00	\$ 479,060.95
Economic Development	\$ 874,870.60	\$ 814,559.05	\$ 1,689,429.65	\$ 1,063,929.83	\$ 625,499.82	\$ 3,940,000.00	\$ 4,565,499.82	\$ 4,052,024.00	\$ 513,475.82
MicroLoan	\$ 143,803.43	\$ 11,816.45	\$ 155,619.88	\$ 24,521.72	\$ 131,098.16	\$ 8,250.00	\$ 139,348.16	\$ 47,000.00	\$ 92,348.16
TIF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TIF II	\$ 588,296.71	\$ 767,019.41	\$ 1,355,316.12	\$ 543,489.41	\$ 811,826.71	\$ 767,000.00	\$ 1,578,826.71	\$ 516,050.00	\$ 1,062,776.71
TIF III	\$ 1,797,960.47	\$ 1,600,307.34	\$ 3,398,267.81	\$ 1,150,440.23	\$ 2,247,827.58	\$ 1,200,100.00	\$ 3,447,927.58	\$ 1,165,505.00	\$ 2,282,422.58
TIF IV	\$ 145,881.56	\$ 127,796.19	\$ 273,677.75	\$ 15,123.18	\$ 258,554.57	\$ 200,050.00	\$ 458,604.57	\$ 146,050.00	\$ 312,554.57
Special Police	\$ 45,918.84	\$ 28,517.90	\$ 74,436.74	\$ 1,948.80	\$ 72,487.94	\$ -	\$ 72,487.94	\$ -	\$ 72,487.94
EDA/Revolving Loan	\$ 246,851.35	\$ 24,153.77	\$ 271,005.12	\$ -	\$ 271,005.12	\$ 15,500.00	\$ 286,505.12	\$ -	\$ 286,505.12
Community Development	\$ 3,024.79	\$ 427,876.31	\$ 430,901.10	\$ 450,423.12	\$ (19,522.02)	\$ 550,206.00	\$ 530,683.98	\$ 550,094.00	\$ (19,410.02)
SPECIAL REVENUE TOTAL	\$ 5,527,339.55	\$ 5,013,774.59	\$ 10,541,208.14	\$ 4,014,088.69	\$ 6,527,119.45	\$ 7,680,384.00	\$ 14,207,503.45	\$ 7,304,793.00	\$ 6,902,710.45
CAPITAL PROJECTS									
Corp. Restricted Reserve	\$ 951,239.90	\$ 1,637.49	\$ 952,877.39	\$ -	\$ 952,877.39	\$ 300.00	\$ 953,177.39	\$ -	\$ 953,177.39
IL First Veterans	\$ 45,707.67	\$ -	\$ 45,707.67	\$ 45,707.67	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL PROJECT TOTAL	\$ 996,947.57	\$ 1,637.49	\$ 998,585.06	\$ 45,707.67	\$ 952,877.39	\$ 300.00	\$ 953,177.39	\$ -	\$ 953,177.39
DEBT SERVICE									
Debt Service	\$ 229,199.33	\$ 845,235.34	\$ 1,074,434.67	\$ 773,502.50	\$ 300,932.17	\$ 30,000.00	\$ 330,932.17	\$ 774,328.00	\$ (443,395.83)
DEBT SERVICE TOTAL	\$ 229,199.33	\$ 845,235.34	\$ 1,074,434.67	\$ 773,502.50	\$ 300,932.17	\$ 30,000.00	\$ 330,932.17	\$ 774,328.00	\$ (443,395.83)
PROPRIETARY FUNDS									
Sports Complex	\$ 209.21	\$ 1,006,036.87	\$ 1,006,246.08	\$ 1,221,683.76	\$ (215,437.68)	\$ 1,570,000.00	\$ 1,354,562.32	\$ 1,564,395.00	\$ (209,832.68)
Landfill	\$ 844.87	\$ 0.08	\$ 844.95	\$ -	\$ 844.95	\$ -	\$ 844.95	\$ -	\$ 844.95
Garbage	\$ 72,183.85	\$ 816,998.15	\$ 889,182.00	\$ 733,680.76	\$ 155,501.24	\$ 734,914.00	\$ 890,415.24	\$ 734,914.00	\$ 155,501.24
Gas	\$ 134.99	\$ 1,966,026.37	\$ 1,966,161.36	\$ 1,657,023.64	\$ 309,137.72	\$ 1,681,956.00	\$ 1,991,093.72	\$ 1,678,935.00	\$ 312,158.72
Water	\$ 521,034.35	\$ 3,516,315.72	\$ 4,037,350.07	\$ 2,890,403.95	\$ 1,146,946.12	\$ 3,357,780.00	\$ 4,504,726.12	\$ 4,024,078.00	\$ 480,648.12
Wastewater	\$ 882,659.54	\$ 12,618,309.51	\$ 13,500,969.05	\$ 16,684,446.46	\$ (3,183,477.41)	\$ 4,000,445.00	\$ 816,967.59	\$ 4,136,510.00	\$ (3,319,542.41)
Electric	\$ 1,125,409.35	\$ 20,004,811.79	\$ 21,130,221.14	\$ 23,142,122.48	\$ (2,011,901.34)	\$ 21,916,005.00	\$ 19,904,103.66	\$ 23,268,554.00	\$ (3,364,450.34)
Storm Water Drainage	\$ 947,091.97	\$ 963,244.25	\$ 1,910,336.22	\$ 665,564.85	\$ 1,244,771.37	\$ 1,026,952.00	\$ 2,271,723.37	\$ 1,597,692.00	\$ 674,031.37
Airport	\$ 323.74	\$ 1,042,253.76	\$ 1,042,577.50	\$ 863,685.65	\$ 178,891.85	\$ 1,332,060.00	\$ 1,510,951.85	\$ 1,653,928.00	\$ (142,976.15)
Chanutte EDC	\$ 594,297.22	\$ 307,739.51	\$ 902,036.73	\$ 618,223.64	\$ 283,813.09	\$ 489,900.00	\$ 773,713.09	\$ 418,862.00	\$ 354,851.09
PROPRIETARY FUND TOTAL	\$ 4,144,189.09	\$ 42,241,736.01	\$ 46,385,925.10	\$ 48,476,835.19	\$ (2,090,910.09)	\$ 36,110,012.00	\$ 34,019,101.91	\$ 39,077,868.00	\$ (5,058,766.09)
INTERNAL SERVICES									
Public Works Admin	\$ 1,120,706.55	\$ 4,031,326.06	\$ 5,152,032.61	\$ 3,724,436.95	\$ 1,427,595.66	\$ 4,040,750.00	\$ 5,468,345.66	\$ 5,076,722.00	\$ 391,623.66
Information MGMT Services	\$ 120,889.13	\$ 500,709.77	\$ 621,598.90	\$ 457,538.09	\$ 164,060.81	\$ 530,273.00	\$ 694,333.81	\$ 529,775.00	\$ 164,558.81
Central Maintenance	\$ 243,299.57	\$ 657,371.17	\$ 900,670.74	\$ 691,238.88	\$ 209,431.86	\$ 656,325.00	\$ 865,756.86	\$ 885,606.00	\$ (19,849.14)
INTERNAL SERVICES TOTAL	\$ 1,484,895.25	\$ 5,189,407.00	\$ 6,674,302.25	\$ 4,873,213.92	\$ 1,801,088.33	\$ 5,227,348.00	\$ 7,028,436.33	\$ 6,492,103.00	\$ 536,333.33
TRUST & AGENCY									
Firefighters'	\$ 92,416.36	\$ 37,505.35	\$ 129,921.71	\$ 21,603.63	\$ 108,318.08	\$ 35,025.00	\$ 143,343.08	\$ 35,000.00	\$ 108,343.08
Police Pension	\$ 787,766.99	\$ -	\$ 787,766.99	\$ -	\$ 787,766.99	\$ -	\$ 787,766.99	\$ -	\$ 787,766.99
TRUST & AGENCY TOTAL	\$ 880,183.35	\$ 37,505.35	\$ 917,688.70	\$ 21,603.63	\$ 896,085.07	\$ 35,025.00	\$ 931,110.07	\$ 35,000.00	\$ 896,110.07

* April 30, 2024 Ending Balance may not reflect all audit adjustments

ELECTED OFFICIALS



Samuel Hall III
Mayor
2025 - 2029



Janet Gray
Village Clerk
2025 - 2029



Loise Haines
District 1 Trustee
2025 - 2029



Regina Crider
District 2 Trustee
2023 - 2027



Donald Robertson
District 3 Trustee
2025 - 2029



Gary Wilson
District 4 Trustee
2023 - 2027



Mike Graham
District 5 Trustee
2025 - 2029



Terry Workman
District 6 Trustee
2023 - 2027

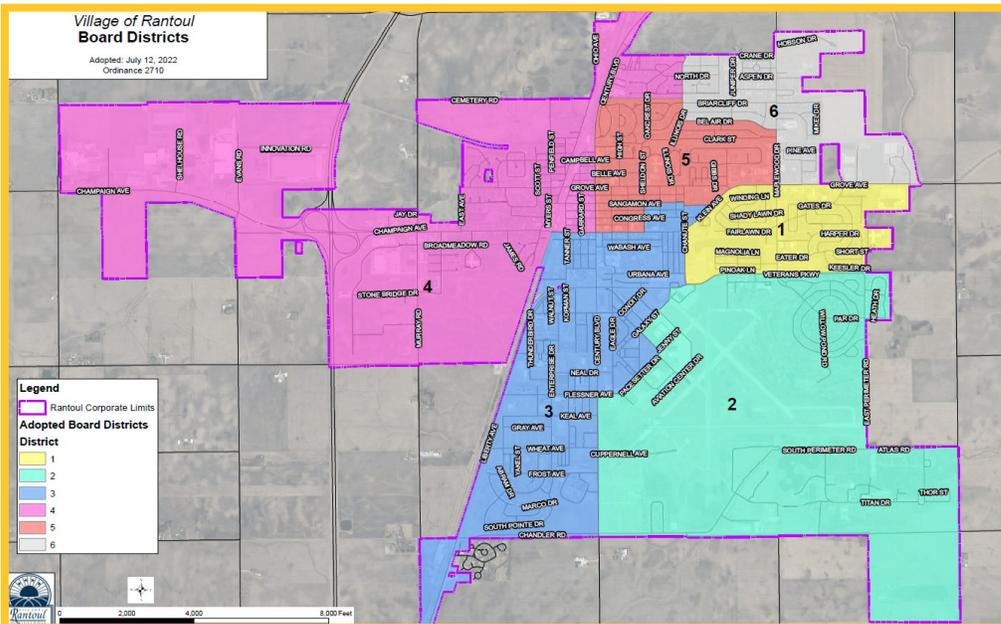


ELECTED OFFICIALS

As representatives of the Village, the Mayor and Village Trustees work to address community concerns, consider and act upon staff recommendations, adopts an annual operating budget, as well as Ordinances and Resolutions when appropriate.

VILLAGE CLERK

The Office of the Village Clerk is multi-faceted serving Village residents and the Village Board alike. The focus of the Village Clerk is to retain and administer the Corporate Seal, maintain all Village records, attend all Village Board meetings while maintaining a full record of its proceedings, coordination of local elections with the Champaign County Clerk’s Office, and responding to Freedom of Information Act requests.



BOARD DISTRICTING

During the election of 2018, a referendum was placed on the ballot to divide the Village into six Board districts. This ultimately passed. However, after the release of the 2020 Census, the Village districts had to be redrawn. After community input, the Board adopted the reapportioned Board District Map.

APPOINTED OFFICIALS



Scott Eisenhauer
Village Administrator
Appointed 11/05/18



Anthony Brown
Chief of Police
Appointed 08/07/17



Chad Smith
Fire Chief
Appointed 07/12/22



Luke Humphrey
Director of Parks & Recreation
Appointed 06/03/13



Jacob McCoy
Director of Public Works
Appointed 08/08/23



Angela Schultz
Comptroller
Appointed 01/01/24



APPOINTED OFFICIALS

The Mayor appoints the Offices of Village Administrator, Chief of Police, Fire Chief, Director of Parks & Recreation, Director of Public Works, and the Comptroller, with approval granted by the Village Board. Village Departments collaborate and coordinate on projects to provide a high level of service to the Village in the most efficient and effective manner.

ADVISORY GROUPS

The Village has various Board, Commissions, Committees, and advisory groups appointed by the Mayor with consent of the Village Board. Each of these were established to provide recommendations to the Board for consideration of new and existing Codes, or as a regulatory function. The Board Trustees have organized various neighborhood groups to represent the independent Board Districts.

BOARDS
○ Police Pension Board

COMMISSIONS
○ Fire & Police Commission
○ Planning & Zoning Commission
○ Tree Commission

COMMITTEES
○ Citizens Advisory Committee
○ Human Relations Committee
○ Liquor Advisory Committee
○ Micro Loan Review Committee
○ Revolving Loan Fund Review Committee
○ Scholarship Committee
○ Storm Drainage Committee



COMMUNITY PROFILE

ABOUT THE VILLAGE

The Village of Rantoul is located within Champaign County. It is a vibrant, diverse collection of residential, commercial, and sports-centered land uses, encompassing roughly eight and a half square miles of total land area, surrounded by rich farm land. Rantoul's neighboring communities include Champaign and Urbana, which is home of the University of Illinois.

VILLAGE GOVERNMENT

The Village of Rantoul was incorporated in 1854, and it operates under the Trustee-Village form of government. The Village Administrator serves as the Chief Administrative Officer for the Village, and he is accountable to the Mayor, Village Trustees, and the citizens of Rantoul for the efficient management and operation of all of the affairs of the Village and its departments.

HOME RULE AUTHORITY

The Village of Rantoul is a Home Rule Unit by virtue of the provisions of the Constitution of the State of Illinois. Home Rule is a type of governance that gives municipalities greater authority to shape local solutions for local issues. In most cases, decisions are made by the local officials, such as your friends and neighbors, and not by the State. Conversely, a non-Home Rule Unit municipality is prohibited by the State Statues, and they can only undertake those actions specifically allowed for.

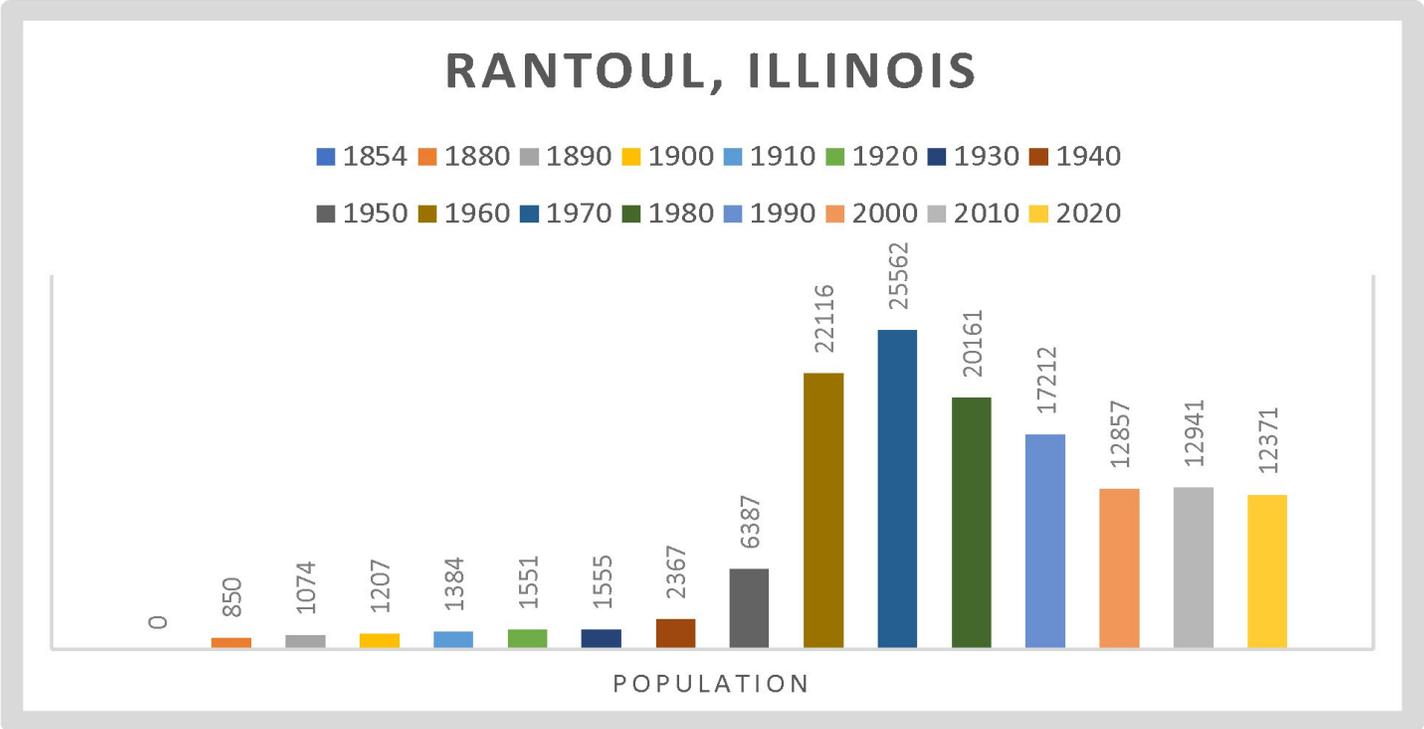




POPULATION CHARACTERISTICS

The Village of Rantoul is currently home to 12,371 individuals according to the 2020 US Census Bureau, although it is likely that the Village was underrepresented during the last count due to the COVID pandemic. The Village grew dramatically from its inception in 1854, characterized by a rapid growth period from 1960 until mid-1990’s while Chanute Air Force called this home. During the past thirty years, the Village’s population has remained relatively consistent, increasing slightly during this period.

● Below is a historical depiction of the overall population of the Village

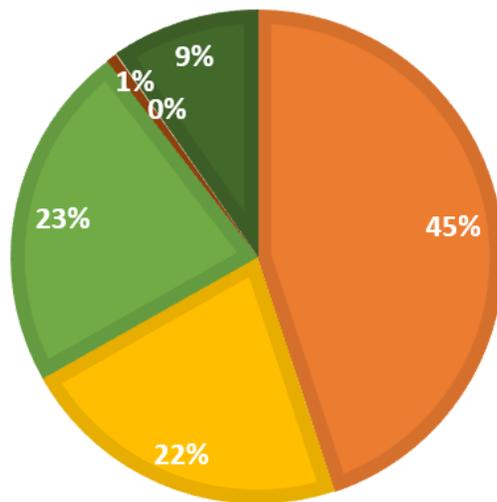


DEMOGRAPHICS

The Village of Rantoul is Home to a Diverse Population

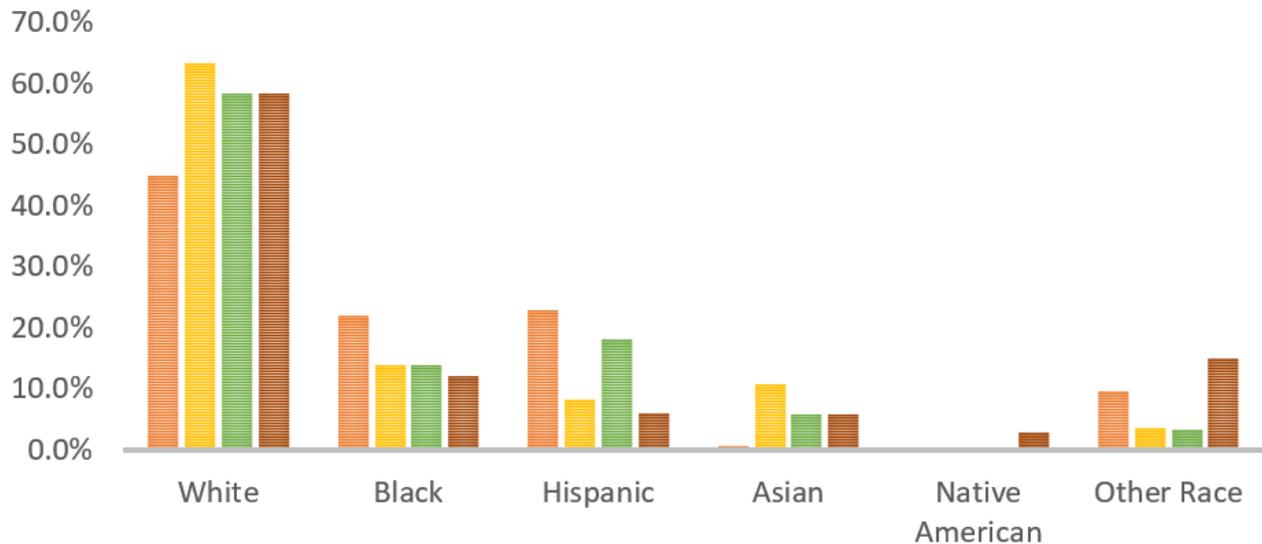
VILLAGE OF RANTOUL

White Black Hispanic Asian Native American Other Race



DEMOGRAPHIC COMPARISONS

Rantoul Champaign County Illinois United States



CLIMATOLOGICAL INFORMATION

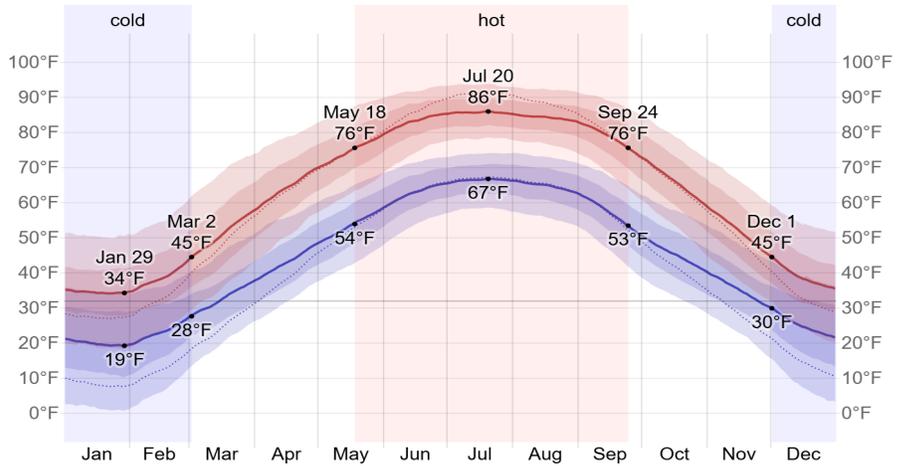
● **Record High 109° July 14, 1954**

● **Record Low -27° January 20, 1985**

AVERAGE TEMPERATURES

The hot season lasts from around May 18 to September 24, with average daily high temperature above 76° F.

The cold season lasts from around December 1 to March 2, with an average daily high temperature below 45° F.



PRECIPITATION

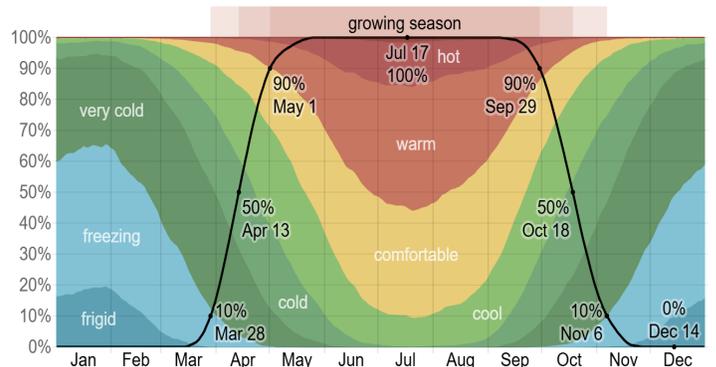
The chance of precipitation varies throughout the year.

The wetter season lasts from around March 27 to September 12, with a greater than 29% chance of a given day being a wet day.

The drier season lasts from around September 12 to March 27.

GROWING SEASON

The growing season in Rantoul typically lasts for 6.1 Months (188 Days), from around April 13 to around October 18, rarely starting before March 28 or after May 1, and rarely ending before September 29 or after November 6.





RECENT ECONOMIC ACTIVITIES

Over the past decade, the Village has experienced an influx of economic development. The following list is a sampling from the past few years alone.

NEW CONSTRUCTION

- Culver's
- Starbucks
- Jersey Mike's
- Verizon
- Little Caesars
- The Main Scoop
- Organic Nails
- Storage Development

REDEVELOPMENT OF EXISTING LOCATIONS

- Maverick Pipe
- Flex-N-Gate
- Rantoul City Schools - RISE
- Fly Over Film Studios
- Purcell Appliance Center
- Rantoul Event Center
- Flavor Fusion Cuisine

COMING SOON!

- Buzard Pipe Organ Builders
- Busey Bank
- GFL Environmental Transfer Station
- Storage Unit Development

VILLAGE HISTORY ... THEN AND NOW

MINK GROVE / NIEPSWAH

The Village of Rantoul was founded near a stand of trees on a gently rolling east-central Illinois prairie known as Mink Grove, or Niepswah, a Native American term for “Mink.” Mink, as characterized by wild walnut trees, open water, and an abundance of game seasonal hunting, and served as gathering grounds dating back to 6500 BC for Native Americans.

Mink Grove’s settlement was leisurely, but the railroad initiated a period of development, investment, and growth. On September 20, 1850, the US Congress approved an act granting federal lands to the states of Illinois, Mississippi, and Alabama to accommodate a railroad stretching from Chicago, Illinois to Mobile, Alabama. A group of eastern investors formed the Illinois Central Railroad Company, which sought these federal railroad lands in Illinois for development.

Illinois Railroad Company Director Robert Rantoul Jr. was an idealist. He was opposed to slavery, for labor unions, and he was a strong supporter of expanding railroads in the west. He saw the economic benefit of a railroad expansion, but also a deeper geopolitical potential.



RANTOUL STATION

Robert Rantoul drafted a charter for a the railroad that included tracks running from Urbana to Chicago. This project was completed in 1854, and Rantoul Station was built.

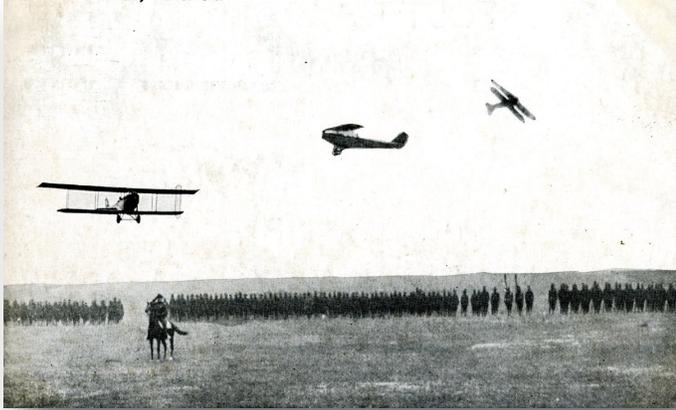
For Mink Grove and the surrounding area, the coming of the railroad was a life-changing spectacle to behold. The railroad opened trade and commerce opportunities, and it provided a vital artery for emigration that drove a rapid expansion of agricultural



activities. Marshlands and swamp areas were drained, and the rich ground turned into farmland. The Village was platted in 1856, and it continued to grow as an agricultural community fed by a railroad economy.

By the time that Rantoul Station received its official charter on March 30, 1869, it had 1,634 residents. The name was later shortened to Rantoul in 1862.

VILLAGE HISTORY ... THEN AND NOW



WORLD WAR I

The Village experienced slow and steady growth throughout the nineteenth and into the twentieth centuries until the arrival of a second major industry.

World War I erupted in 1914, and despite the original proclamations of neutrality, and a policy of isolationism, the US declared war on

Germany in 1917. Preparatory efforts were made for the nation's defense prior to the declaration of war, but military aviation was entirely inadequate.

CHANUTE FIELD

In 1917, the U.S. government began searching for a location to train pilots and aircraft maintenance men for World War I. Rantoul residents saw an opportunity, and W.H. Wheat traveled to Washington D.C. as the spokesperson to convince the War Department to choose Rantoul as the location to build a base.



After heated debate, the Rantoul site was chosen over competing sites because it was level with relatively few obstructions. It was close to the railroad, and could supply both

water and electrical services. The new facility was named Chanute Field in honor of the Illinois aviation pioneer, confidant and friend of the Wright brothers, and accomplished civil engineer, Octave Chanute.

Chanute Field created an economic and social boom for the Village.



VILLAGE HISTORY ... THEN AND NOW

CHANUTE AIR FORCE BASE

Chanute became one of the largest technical-training centers of the U.S. Air Force. Its importance increased with the advent of World War II, and then followed by the Cold War. During these years, Rantoul's economic destiny became closely identified with Chanute. The base employed thousands of civilians, brought in Air Force personnel from all over the world, and hosted numerous community events.

NEW NORMAL

That mutually advantageous relationship ended when the Chanute Air Force Base was decommissioned 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 assumed responsibility for antiquated gas and steam systems on the former base, as well as more than 2,000 acres of land and hundreds of buildings in desperate need of repair or demolition.



MISSION ACCOMPLISHED!

The process and the impact of the base closure has been a long and difficult journey for the Village. After over 30 years of environmental cleanup and redevelopment efforts, U.S. Air Force representatives officially transferred the final deed back to the Village in the fall of 2023.

Although the former Chanute Air Force Base is now officially in the Village's hands, the future will still include the Air Force. Officials have earmarked more than \$60 million for future cleanup needs. They will continue to monitor the former base, while staying prepared to address any possible remaining contamination at the site and surrounding areas.

VILLAGE HISTORY ... THEN AND NOW

RANTOUL TODAY

Rantoul occupies eight and a half square miles, half of which was the former Chanute Air Force Base. After training pilots during World War I, the mission focused on training Air Force personnel as maintenance and operations specialists for aircraft and missiles,



including a group of African-Americans later known as the Tuskegee Airmen. The many thousands of alumni are now dispersed throughout the world, having benefitted from their rich experience at Chanute. It is a legacy that is still reflected in the Village's longstanding culture of pride. The Rantoul National Aviation Center was carved out of the former base, and it is now the home of a public owned airport.

The Village of Rantoul is located approximately 20 miles north of Champaign-Urbana, and equidistant from the metropolitan areas of Chicago, Indianapolis, and St. Louis on the rich farmland of an east-central Illinois prairie. Corn and soybeans are the two major crops produced in the area.

The Village operates its own utilities including electric, water, wastewater, and gas systems, while providing stable service and maintaining lower rates. Rantoul also enjoys many amenities that other towns of its size simply are not able to offer. Citizens benefit from the Rantoul Family Sports Complex, Hap Parker Family Aquatic Center, the Forum Fitness Center, the Youth Center, and the Rantoul Public Library.

Although the Village has experienced a slowly shrinking population, the median income has gradually increased. The Village offers affordable living, diversity, and an excellent school system.

Rantoul is a great place for families and retirees alike who appreciate friendly neighbors and small-town living.



The Budget Timeline

How the Budget Process Works

● Budget Development

Village Departments submit funding requests and recommendations for the next fiscal year.

● Budget Review

The Village Administrator and Comptroller work collaboratively with the Department Heads to review and analyze expenditures, revenues, and new requests.

● Proposed Budget Plan

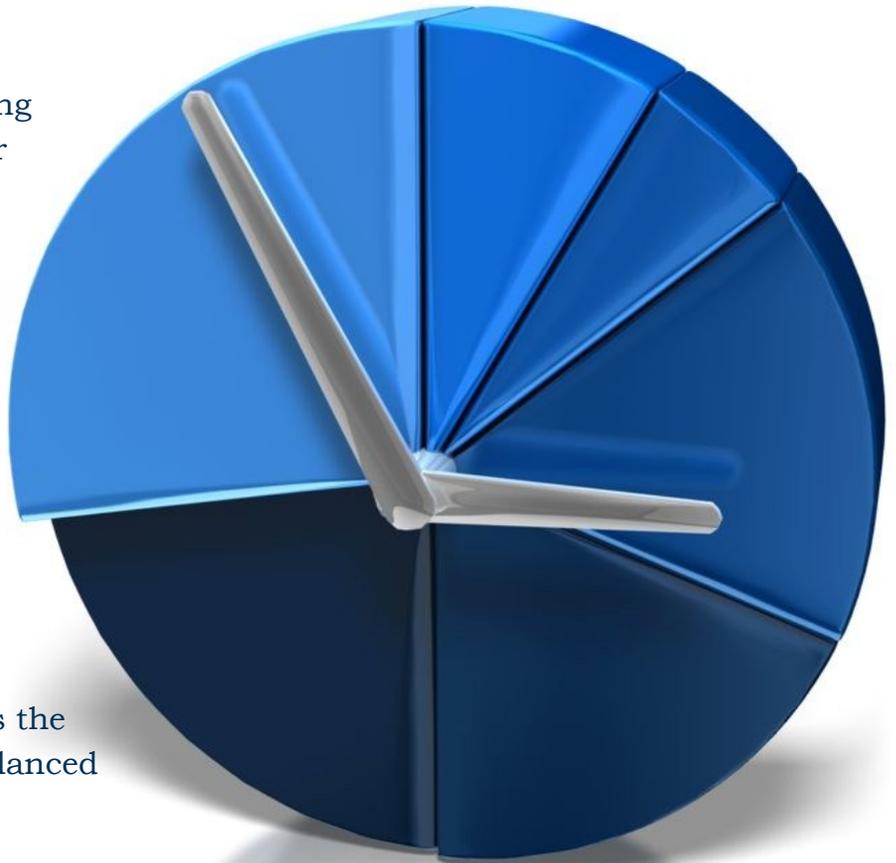
The Village Administrator develops the annual Budget, and presents a balanced Budget to the Village Board.

● Budget Finalized

The Village Board reviews the proposed Budget, and the Comptroller host a Public Hearing.

● Budget Approval

The Village Board adopts the approved Fiscal Year Budget.



The adopted Fiscal Year Budget and Budget Presentation are available for public inspection during regular business hours at Village Hall, or online on myRantoul.com

The Budget Process

Fiscal Year 2026 Calendar

Annual Budget Task	2024			2025				
	October	November	December	January	February	March	April	May
Department Staff meet to collaborate on overall Budget request for the Village								
Department Heads are presented with Budget instructions and historical information								
Department Heads input information into the Finance Department accounting software, creating the preliminary draft of the Budget								
Department Heads meet individually with the Village Administrator and the Comptroller to review each line item for their Department, and edit where needed to remain within the Budget constraints								
Village Administrator performs a final review of all Budgeted items, and provides edits as needed								
Village Administrator presents a balanced Budget to the Mayor and Village Board								
Village Administrator provides additional Budget edits as needed								
Mayor host a Public Hearing to present the final Budget to the Village								
Village Board approves the Fiscal Year 2026 Budget								
Fiscal Year 2026 begins, and the approved Budget is implemented								

The adopted Fiscal Year Budget and Budget Presentation are available for public inspection during regular business hours at Village Hall, or online on myRantoul.com

BUDGET IMPLEMENTATION

PREPARATION

Each Department Head prepares budget requests based upon their experience, capital needs, and guidelines received from the Mayor, and the Board of Trustees, and the Village Administrator. These budget requests are reviewed and adjusted to available revenue, policy priorities, and political necessities. Finally, a proposed budget is compiled.

REVIEW

The Village Administrator and Comptroller meet with the individual Department Heads to review each of their line item amounts within their Department budget. The year-end estimates for revenue and expenses in the current fiscal year are examined. Departmental Capital Plans are reviewed in detail, with special attention to any revenue constraints. Capital requests are evaluated in an effort to see which could be moved forward into the current Fiscal Year Budget, without tipping the current year-end into a revenue/expense deficit. Those that can be purchased early are presented to the Board by a 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.

COMMUNITY INPUT

The Village Administrator makes edits, as needed, and presents the revised Budget to the Mayor and Board. A Budget Hearing is conducted where citizens are given the opportunity to provide input.

APPROVAL

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

IMPLEMENTATION

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 during this phase include revenue and expense statements, encumbrance reports, revenue analysis reports, expenditure summaries, account code index, purchase orders, and work orders.

AMENDMENT

Approval by the Board of Trustees can amend the Fiscal Year Budget, as long as revenue is available to pay for the authorized increase in expenses.

AUDIT

The final stage of the Budget process is to guarantee that the Budget is implemented with honesty and in compliance with the legally adopted Budget. Specific accounting procedures are followed, and third-party auditors are utilized in support of this task.

Budget Accountabilities

Budgetary Personnel Overview

Assigned Individual / Group

Mayor

- Conduct Public Hearings for the Village
- Provide Budgetary Direction and Suggestions, as needed

Village Board of Trustees

- Update / Refine Village Goals
- Determine Budget Targets
- Review / Modify Budget to Final Approval Levels

Village Administrator

- Prepare / Deliver Budget Message
- Conduct Budget Study Sessions with Department Heads
- Make Revisions and Provide Direction, as needed
- Present Balanced Budget to Village Board

Village Comptroller

- Prepare / Deliver Budget Materials to Department Heads
- Prepare / Distribute Revenue and Expense Estimates
- Prepare Documents for Presentation to Village Board
- Prepare / Distribute Final Approved Fiscal Year Budget

The adopted Fiscal Year Budget and Budget Presentation are available for public inspection during regular business hours at Village Hall, or online on myRantoul.com

BUDGETARY CONTROL

BUDGETARY SYSTEM

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 results regarding the following.

- Safeguarding Village assets from loss or unauthorized disposition
- Reliability of financial records for preparing financial statements
- Maintaining accountability of Village assets

The concept of reasonable assurance recognizes that the cost of internal control should not exceed the benefit derived. The Village's internal accounting controls are an adequate safeguard of the Village assets, and they provide a reasonable assurance of proper recording of financial transactions.

BUDGET STATEMENT VERSUS FINANCIAL REPORT

A comparison of revenue and expense data will reflect differently between the historical amounts displayed in the Budget to those displayed in the Comprehensive Annual Financial Report. The differences between the two are derived from the different set of rules, which determine in what accounting period revenue and expenses are to be recorded. Highlights of these rather complicated and very technical rules are as follows.

- The Village Accounting System:
 - Revenue is recorded in the accounting period when it is actually received. An exception are the Proprietary Funds, in which revenue is recorded in the period in which it is measurable.
 - Expenses are recorded when incurred.
- The Annual Comprehensive Financial Report:
 - Revenue is recorded in the accounting period in which they are both measurable and available for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Funds, and Expendable Trust Funds.
 - Expenditures are recorded in the accounting period in which the liability is incurred, with the exception of the long-term obligations of debt service, prepaid expenses, and other obligations that are recorded when paid.
 - Revenue is recorded in the period in which it was earned for Proprietary Funds and Pension Trust Funds.
 - Expenses are recorded in the period when they are incurred.

MONTHLY REPORTING

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. Period-to-date and Fiscal Year-to-date totals are reported in a timely manner to all responsible Department Heads and Board Members. If variances are encountered, administrative action is taken to maintain necessary controls, and to resolve any discrepancies.

VILLAGE FUNDS

FUND	PRIMARY ACTIVITY	FUNDING SOURCES
Governmental Funds		
General Fund	General Government Administration, Police, Fire, Recreation, Planning and Zoning, Fire & Police Commission	Sales Taxes, State Income Tax Allocations, Property Taxes, Utility Taxes, Hotel / Motel Tax, Video Gaming Tax, Liquor Licensing, and Telecommunications Tax
Special Revenue Funds		
Motor Fuel Tax	Street Construction / Maintenance	Motor Fuel Tax Funds
Community Development	Selected Infrastructure Projects, Housing Rehabilitation	Governmental Grants
Tax Increment Financing	Economic Development Projects within the TIF District	Property Tax Revenue
Corporate Contingency	Unbudgeted / Unexpected Expenses	General Corporate Fund Surplus
Debt Service Funds	Debt Retirement	Inter-fund Transfers, Property Taxes, Bond Revenue
Capital Project Funds		
Corporate Restricted Reserve	Major Capital Projects within the General Fund	Reserves
Proprietary Funds		
Enterprise Funds		
Water, Wastewater, Gas, Electric	Expenses for Efficient Production and Distribution of Utility Services	Utility Rates, Reserves
Storm Water Drainage	Funding of Storm Water Drainage Projects	Storm Water Taxes
Sports Complex	Expenses for Sports Complex	Sales
Airport / Chanute EDC	Property Management and Development	Building Rental Income
Internal Services Funds		
Public Works Administration	Administration of Utility Services and Street Division	Inter-fund Transfers
Information Management Services	Support of Village Computers and Networking	Departmental Assessments
Central Maintenance	Village Vehicles and Equipment Maintenance	Departmental Assessments
Trust Funds		
Police Pension	Funding of Police Retirement, Disability, and Surviving Spouse Benefits	Property Tax, Interest Income

FINANCIAL POLICIES

Financial policies establish goals and targets for the Village's financial operations, providing for a consistent approach to fiscal strategies, as guidelines measure financial performance and future budgetary programs.

REVENUE POLICY

- All revenue is budgeted on an annual basis.
- Revenues shall be reviewed periodically to ensure that they are adequate to cover, at minimal, operating expenses on an ongoing basis.
- Revenue will be as diversified when possible to prevent over-dependency on any one revenue source in the General Fund, while new revenue sources will be sought to reduce the need to increase the property tax levy. The impact of new revenue will be reviewed prior to implementation, ensuring the following:
 - That it will not be an over-burden to the payer
 - That it is consistent to similar charges in neighboring municipalities
 - That it is charged fairly to the majority of the payers
 - That it will be cost efficient in administering.
- User fees are evaluated periodically to ensure that rates are adequate to cover operating expenses, capital additions / replacements, and any debt service.
- State and Federal grant funding will be sought to assist with funding for major projects.

EXPENDITURE POLICY

- The Village will operate under an annual, balanced budget for all operational 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 have a balanced budget from year to year, as reserves may be built up, then expended in later years.
- Expenditures will be made utilizing the Village purchase order system. Purchase orders are approved at the department level, as well as by the Administrator.
- Expenditures for operating expenses will come from current revenue.
- Actual expenditures shall be equal to or less than budgeted expenses. Monthly, budget comparisons will be made focusing on major categories rather individual expenditure line items.
- Capital expenditures are to be updated annually, and then budgeted on five-year basis.
- Contingency funding will be provided for each major fund, with expenditures requiring Board approval.
- Capital expenditures are paid from operating revenues to the fullest extent possible. If sufficient operating revenues are not available, inter-fund loans, or existing reserves may be used. 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. In some cases, special reserves will then be established for future expenditures.

FINANCIAL POLICIES *(continued)*

CASH/INVESTMENT POLICY

- The Village 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 stated objectives.
- Reserve or contingency balances shall be established whenever possible to provide for unforeseen needs. Contingency expenditures must be approved by the Board.

FUND BALANCE/CASH RESERVE POLICY

- Municipalities typically assess the adequacy of unreserved fund balances in the general fund by comparing it to revenues or expenditures. The choice between the two is often dictated by their relative predictability. In either case, unusual items that would distort trends should be excluded (e.g. one-time revenues, expenditures), whereas recurring transfers should be included.
- The adequacy of unreserved fund balance in the general fund are assessed as follows:
 - To maintain a minimum fund balance in the General Fund equal to at least 25% of the total annual expenditures in the General Fund, as provided in the annual budget. A minimum fund balance in this instance includes 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 to restore the minimum fund balance in any succeeding annual budget to not less than 25%, or 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 is a Home Rule Unit, and as such, there is no legal limit on the amount that can be borrowed. However, the Village recognizes the need to establish guidelines as to an appropriate level of debt, as well as how this debt should be utilized.

BUDGET IN BRIEF – FISCAL YEAR REVENUE

	Taxes	Licenses / Permits	Intergovernment	Sales	Service Fees	Fines / Forfeitures	Money/ Property	Other Revenue	Sub-Total	Transfers In	Grand Total
Governmental Funds											
General Fund (001)	\$ 8,642,768.00	\$ 280,350.00	\$ 229,502.00	\$ 346,500.00	\$ 98,300.00	\$ 532,525.00	\$ 218,000.00	\$ 60,000.00	\$ 10,407,945.00	\$ 1,342,900.00	\$ 11,750,845.00
Special Revenue Funds											
Motor Fuel Tax (205)	\$ 250,000.00	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 520,000.00	\$ -	\$ 520,000.00
Local Motor Fuel Tax (206)	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ 300,100.00	\$ -	\$ 300,100.00
Economic Development (208)	\$ -	\$ -	\$ 3,650,000.00	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	\$ 3,725,000.00	\$ 215,000.00	\$ 3,940,000.00
MicroLoan (210)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250.00	\$ -	\$ 8,000.00	\$ 8,250.00	\$ -	\$ 8,250.00
TIF II (214)	\$ 767,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 767,000.00	\$ -	\$ 767,000.00
TIF III (216)	\$ 1,200,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ 1,200,100.00	\$ -	\$ 1,200,100.00
TIF IV (218)	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50.00	\$ 200,050.00	\$ -	\$ 200,050.00
Special Police (221)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,210.00	\$ -	\$ 12.00	\$ 28,222.00	\$ -	\$ 28,222.00
EDA/Revolving Loan (254)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ 15,000.00	\$ 15,500.00	\$ -	\$ 15,500.00
Community Development (277)	\$ -	\$ -	\$ 550,206.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550,206.00	\$ -	\$ 550,206.00
Capital Projects Funds											
Corporate Restricted Reserve (307)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ -	\$ 300.00
IL First Veterans (310)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Funds											
Debt Service (401)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	\$ -	\$ 30,000.00
Proprietary Funds											
Enterprise Funds											
Sports Complex (510)	\$ -	\$ -	\$ -	\$ 1,194,000.00	\$ -	\$ -	\$ 376,000.00	\$ -	\$ 1,570,000.00		\$ 1,570,000.00
Landfill (515)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Garbage Contract Fund (520)	\$ -	\$ -	\$ -	\$ -	\$ 734,914.00	\$ -	\$ -	\$ -	\$ 734,914.00	\$ -	\$ 734,914.00
Gas (527)	\$ -	\$ -	\$ 82,500.00	\$ 459,620.00	\$ 1,094,596.00	\$ 45,000.00	\$ -	\$ 240.00	\$ 1,681,956.00	\$ -	\$ 1,681,956.00
Water (535)	\$ -	\$ -	\$ -	\$ 3,090,463.00	\$ -	\$ 40,000.00	\$ -	\$ 1,000.00	\$ 3,131,463.00	\$ 226,317.00	\$ 3,357,780.00
Wastewater (536)	\$ -	\$ -	\$ 76,500.00	\$ 3,877,142.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 3,954,642.00	\$ 45,803.00	\$ 4,000,445.00
Electric (541)	\$ -	\$ -	\$ 65,000.00	\$ 20,795,005.00	\$ -	\$ 230,000.00	\$ 26,000.00	\$ 800,000.00	\$ 21,916,005.00	\$ -	\$ 21,916,005.00
Storm Water Drainage (551)	\$ 1,003,473.00	\$ -	\$ -	\$ -	\$ 500.00	\$ 5,500.00	\$ -	\$ 500.00	\$ 1,009,973.00	\$ 16,979.00	\$ 1,026,952.00
Airport (582)	\$ -	\$ -	\$ 911,000.00	\$ 100,000.00	\$ 8,000.00	\$ 500.00	\$ 292,460.00	\$ 20,100.00	\$ 1,332,060.00	\$ -	\$ 1,332,060.00
Chanute EDC (585)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 489,900.00	\$ -	\$ 489,900.00	\$ -	\$ 489,900.00
Internal Service Funds											
Public Works Administration (604)	\$ -	\$ -	\$ 225,000.00	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 500.00	\$ 240,500.00	\$ 3,800,250.00	\$ 4,040,750.00
Information Management Services (618)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 530,273.00	\$ 530,273.00
Central Maintenance (619)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 656,325.00	\$ 656,325.00
Trust / Agency Funds											
Firefighters (721)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00	\$ 35,000.00	\$ -	\$ 35,000.00
Police Pension (722)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Revenues	\$ 12,363,241.00	\$ 280,350.00	\$ 6,039,708.00	\$ 29,862,730.00	\$ 1,936,310.00	\$ 882,485.00	\$ 1,417,360.00	\$ 1,066,902.00	\$ 53,849,086.00	\$ 6,833,847.00	\$ 60,682,933.00

BUDGET IN BRIEF – FISCAL YEAR EXPENDITURES

	Personnel Services	Employee Benefits	Professional Services	Property Services	Other Services	Supplies	Property Plant Equipment	Other	Sub-Total	Transfers Out	Grand Total
Governmental Funds											
General Fund (001)	\$ 6,349,642.00	\$ 1,380,104.00	\$ 1,201,308.00	\$ 1,020,447.00	\$ 718,515.00	\$ 334,650.00	\$ 422,250.00	\$ 314,231.00	\$ 11,741,147.00	\$ -	\$ 11,741,147.00
Special Revenue Funds											
Motor Fuel Tax (205)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,000.00	\$ 225,000.00
Local Motor Fuel Tax (206)	\$ -	\$ -	\$ 176,541.00	\$ -	\$ -	\$ -	\$ 460,236.00	\$ 178,099.00	\$ 814,876.00	\$ -	\$ 814,876.00
Economic Development (208)	\$ 121,705.00	\$ 34,921.00	\$ 36,898.00	\$ -	\$ 3,700.00	\$ 300.00	\$ 3,726,500.00	\$ 128,000.00	\$ 4,052,024.00	\$ -	\$ 4,052,024.00
MicroLoan (210)	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 46,000.00	\$ -	\$ -	\$ -	\$ 47,000.00	\$ -	\$ 47,000.00
TIF II (214)	\$ 15,000.00	\$ -	\$ 6,050.00	\$ -	\$ -	\$ -	\$ -	\$ 495,000.00	\$ 516,050.00	\$ -	\$ 516,050.00
TIF III (216)	\$ 15,000.00	\$ -	\$ 13,200.00	\$ -	\$ -	\$ -	\$ -	\$ 910,988.00	\$ 939,188.00	\$ 226,317.00	\$ 1,165,505.00
TIF IV (218)	\$ 15,000.00	\$ -	\$ 1,050.00	\$ -	\$ -	\$ -	\$ -	\$ 130,000.00	\$ 146,050.00	\$ -	\$ 146,050.00
Special Police (221)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EDA/Revolving Loan (254)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development (277)	\$ 43,650.00	\$ 17,545.00	\$ 8,399.00	\$ 205,000.00	\$ 2,900.00	\$ 400.00	\$ 242,200.00	\$ 30,000.00	\$ 550,094.00	\$ -	\$ 550,094.00
Capital Projects Funds											
Corporate Restricted Reserve (307)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IL First Veterans (310)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Funds											
Debt Service (401)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 774,328.00	\$ 774,328.00	\$ -	\$ 774,328.00
Proprietary Funds											
Enterprise Funds											
Sports Complex (510)	\$ 391,680.00	\$ 86,560.00	\$ 22,247.00	\$ 88,140.00	\$ 97,400.00	\$ 34,000.00	\$ -	\$ 844,368.00	\$ 1,564,395.00	\$ -	\$ 1,564,395.00
Landfill (515)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Garbage Contract Fund (520)	\$ -	\$ -	\$ 704,914.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 704,914.00	\$ 30,000.00	\$ 734,914.00
Gas (527)	\$ 337,512.00	\$ 145,662.00	\$ 46,950.00	\$ 17,161.00	\$ 750.00	\$ 942,500.00	\$ 100,500.00	\$ 10,000.00	\$ 1,601,035.00	\$ 77,900.00	\$ 1,678,935.00
Water (535)	\$ 411,287.00	\$ 217,409.00	\$ 447,750.00	\$ 282,743.00	\$ 1,500.00	\$ 553,000.00	\$ 1,200,000.00	\$ 509,586.00	\$ 3,623,275.00	\$ 400,803.00	\$ 4,024,078.00
Wastewater (536)	\$ 288,581.00	\$ 321,488.00	\$ 636,256.00	\$ 759,406.00	\$ 5,400.00	\$ 396,000.00	\$ 700,000.00	\$ 779,379.00	\$ 3,886,510.00	\$ 250,000.00	\$ 4,136,510.00
Electric (541)	\$ 2,091,930.00	\$ 483,823.00	\$ 2,712,250.00	\$ 507,724.00	\$ 2,614.00	\$ 13,234,000.00	\$ 3,330,000.00	\$ 144,234.00	\$ 22,506,575.00	\$ 761,979.00	\$ 23,268,554.00
Storm Water Drainage (551)	\$ -	\$ -	\$ 384,000.00	\$ -	\$ -	\$ -	\$ 950,000.00	\$ 248,692.00	\$ 1,582,692.00	\$ 15,000.00	\$ 1,597,692.00
Airport (582)	\$ 49,945.00	\$ 14,441.00	\$ 479,148.00	\$ 355,857.00	\$ 115,567.00	\$ 68,050.00	\$ 480,000.00	\$ 50,920.00	\$ 1,613,928.00	\$ 40,000.00	\$ 1,653,928.00
Chanute EDC (585)	\$ 45,195.00	\$ 13,662.00	\$ 19,099.00	\$ 239,374.00	\$ 17,502.00	\$ 1,000.00	\$ -	\$ 58,030.00	\$ 393,862.00	\$ 25,000.00	\$ 418,862.00
Internal Service Funds											
Public Works Administration (604)	\$ 1,649,833.00	\$ 604,259.00	\$ 388,974.00	\$ 371,211.00	\$ 546,450.00	\$ 415,488.00	\$ 1,100,000.00	\$ 507.00	\$ 5,076,722.00	\$ -	\$ 5,076,722.00
Information Management Services (618)	\$ 198,044.00	\$ 51,962.00	\$ 211,767.00	\$ 9,002.00	\$ 9,000.00	\$ 12,000.00	\$ 38,000.00	\$ -	\$ 529,775.00	\$ -	\$ 529,775.00
Central Maintenance (619)	\$ 322,510.00	\$ 89,543.00	\$ 36,698.00	\$ 236,005.00	\$ 12,100.00	\$ 33,150.00	\$ 135,600.00	\$ -	\$ 865,606.00	\$ 20,000.00	\$ 885,606.00
Trust / Agency Funds											
Firefighters (721)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 20,000.00	\$ -	\$ 35,000.00	\$ -	\$ 35,000.00
Police Pension (722)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Expenditures	\$ 12,346,514.00	\$ 3,461,379.00	\$ 7,534,499.00	\$ 4,092,070.00	\$ 1,579,398.00	\$ 16,039,538.00	\$ 12,905,286.00	\$ 5,606,362.00	\$ 63,565,046.00	\$ 2,071,999.00	\$ 65,637,045.00

BUDGET IN BRIEF – FISCAL YEAR COMPARISON

To ensure the proper segregation of resources, and to maintain proper accountability, the Village’s accounting system is organized and operated on a fund basis. Each fund is a separate fiscal entity, and it is established in accordance with the IL State Statutes, regulations, and restrictions, or for a specific purpose.

The Village’s budgetary fund structure is categorized into two types: Governmental and Proprietary.

- Governmental Funds account for the core services and operations of the local municipality.
- The Village’s primary governmental fund is called the General Fund, which is the basic operations fund.

Fund	Fiscal Year 2025 (Adjusted)			Fiscal Year 2026		
	Revenue	Expense	Difference	Revenue	Expense	Difference
Governmental Funds						
General Fund (001)	\$ 15,523,304.00	\$ 16,442,846.00	\$ (919,542.00)	\$ 11,750,845.00	\$ 11,741,147.00	\$ 9,698.00
Special Revenue Funds						
Motor Fuel Tax (205)	\$ 517,449.00	\$ 225,000.00	\$ 292,449.00	\$ 520,000.00	\$ 225,000.00	\$ 295,000.00
Local Motor Fuel Tax (206)	\$ 300,100.00	\$ 449,314.00	\$ (149,214.00)	\$ 300,100.00	\$ 814,876.00	\$ (514,776.00)
Economic Development (208)	\$ 3,165,000.00	\$ 3,322,160.00	\$ (157,160.00)	\$ 3,940,000.00	\$ 4,052,024.00	\$ (112,024.00)
MicroLoan (210)	\$ 5,500.00	\$ 26,000.00	\$ (20,500.00)	\$ 8,250.00	\$ 47,000.00	\$ (38,750.00)
TIF II (214)	\$ 928,000.00	\$ 402,961.00	\$ 525,039.00	\$ 767,000.00	\$ 516,050.00	\$ 250,950.00
TIF III (216)	\$ 1,100,500.00	\$ 1,214,640.00	\$ (114,140.00)	\$ 1,200,100.00	\$ 1,165,505.00	\$ 34,595.00
TIF IV (218)	\$ 109,020.00	\$ 56,047.00	\$ 52,973.00	\$ 200,050.00	\$ 146,050.00	\$ 54,000.00
Special Police (221)	\$ 9,025.00	\$ 4,000.00	\$ 5,025.00	\$ -	\$ -	\$ -
EDA/Revolving Loan (254)	\$ 22,750.00	\$ -	\$ 22,750.00	\$ 15,500.00	\$ -	\$ 15,500.00
Community Development (277)	\$ 543,872.00	\$ 573,759.00	\$ (29,887.00)	\$ 550,206.00	\$ 550,094.00	\$ 112.00
Capital Projects Funds						
Corporate Restricted Reserve (307)	\$ 50.00	\$ -	\$ 50.00	\$ 300.00	\$ -	\$ 300.00
Debt Service Funds						
Debt Service (401)	\$ 794,003.00	\$ 773,504.00	\$ 20,499.00	\$ 30,000.00	\$ 774,328.00	\$ (744,328.00)
Total Governmental Funds	\$ 23,018,573.00	\$ 23,490,231.00	\$ (471,658.00)	\$ 19,282,351.00	\$ 20,032,074.00	\$ (749,723.00)

BUDGET IN BRIEF – FISCAL YEAR COMPARISON

The Village’s budgetary fund structure is categorized into two types: Governmental and Proprietary.

- Proprietary Funds focus on the business-type activities that recover the full cost of providing services through usage rates.
- The only allowed income for a utility enterprise fund is the usage rates, and the only use of that income is for the operation, maintenance, and development of that particular utility.

Fund	Fiscal Year 2025 (Adjusted)			Fiscal Year 2026		
	Revenue	Expense	Difference	Revenue	Expense	Difference
Proprietary Funds						
Enterprise Funds						
Sports Complex (510)	\$ 1,616,000.00	\$ 1,605,792.00	\$ 10,208.00	\$ 1,570,000.00	\$ 1,564,395.00	\$ 5,605.00
Landfill (515)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Garbage Contract Fund (520)	\$ 843,758.00	\$ 701,572.00	\$ 142,186.00	\$ 704,914.00	\$ 734,914.00	\$ (30,000.00)
Gas (527)	\$ 1,653,620.00	\$ 1,668,832.00	\$ (15,212.00)	\$ 1,681,956.00	\$ 1,678,935.00	\$ 3,021.00
Water (535)	\$ 3,208,941.00	\$ 3,489,373.00	\$ (280,432.00)	\$ 3,357,780.00	\$ 4,024,078.00	\$ (666,298.00)
Wastewater (536)	\$ 3,892,197.00	\$ 21,027,531.00	\$ (17,135,334.00)	\$ 4,000,445.00	\$ 4,136,510.00	\$ (136,065.00)
Electric (541)	\$ 20,849,730.00	\$ 27,793,630.00	\$ (6,943,900.00)	\$ 21,916,005.00	\$ 23,268,554.00	\$ (1,352,549.00)
Storm Water Drainage (551)	\$ 979,168.00	\$ 1,030,912.00	\$ (51,744.00)	\$ 1,026,952.00	\$ 1,597,692.00	\$ (570,740.00)
Airport (582)	\$ 811,965.00	\$ 1,250,212.00	\$ (438,247.00)	\$ 1,332,060.00	\$ 1,653,928.00	\$ (321,868.00)
Chanute EDC (585)	\$ 254,000.00	\$ 728,407.00	\$ (474,407.00)	\$ 489,900.00	\$ 418,862.00	\$ 71,038.00
Internal Service Funds						
Public Works Administration (604)	\$ 4,012,120.00	\$ 5,831,609.00	\$ (1,819,489.00)	\$ 4,040,750.00	\$ 5,076,722.00	\$ (1,035,972.00)
Information Management Services (618)	\$ 500,692.00	\$ 544,511.00	\$ (43,819.00)	\$ 530,273.00	\$ 529,775.00	\$ 498.00
Central Maintenance (619)	\$ 656,350.00	\$ 739,978.00	\$ (83,628.00)	\$ 656,325.00	\$ 885,606.00	\$ (229,281.00)
Trust / Agency Funds						
Firefighters (721)	\$ -	\$ -	\$ -	\$ 35,025.00	\$ 35,000.00	\$ 25.00
Police Pension (722)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Proprietary Funds	\$ 39,278,541.00	\$ 66,412,359.00	\$ (27,133,818.00)	\$ 41,342,385.00	\$ 45,604,971.00	\$ (4,262,586.00)
Village Budget Totals	\$ 62,297,114.00	\$ 89,902,590.00	\$ (27,605,476.00)	\$ 60,624,736.00	\$ 65,637,045.00	\$ (5,012,309.00)

BUDGET IN BRIEF – FUND REVENUE SUMMARIES

○ Revenue deficits will be balanced utilizing surplus cash of the Fund.

Funds	FY2024 Year-End Actual	FY2025 Budget	FY2025 Year-End Actual	FY2026 Budget	Percentage of Change
Governmental Funds					
General Fund (001)	\$ 1,657,112.28	\$ 15,423,304.00	\$ 12,848,073.03	\$ 11,750,845.00	39.8%
Special Revenue Funds					
Motor Fuel Tax (205)	\$ 639,458.04	\$ 517,449.00	\$ 601,149.98	\$ 520,000.00	-1.9%
Local Motor Fuel Tax (206)	\$ 1,041,273.76	\$ 300,100.00	\$ 307,935.95	\$ 300,100.00	6.4%
Economic Development (208)	\$ 874,870.60	\$ 3,165,000.00	\$ 814,559.05	\$ 3,940,000.00	567.8%
MicroLoan (210)	\$ 143,803.43	\$ 5,500.00	\$ 11,816.45	\$ 8,250.00	-58.4%
TIF II (214)	\$ 588,296.71	\$ 928,000.00	\$ 767,019.41	\$ 767,000.00	-0.1%
TIF III (216)	\$ 1,797,960.47	\$ 1,100,500.00	\$ 1,600,307.34	\$ 1,200,100.00	-17.0%
TIF IV (218)	\$ 145,881.56	\$ 109,020.00	\$ 127,796.19	\$ 200,050.00	-0.1%
Special Police (221)	\$ 45,918.84	\$ 9,025.00	\$ 28,517.90	\$ -	119.4%
EDA/Revolving Loan (254)	\$ 246,851.35	\$ 22,750.00	\$ 24,153.77	\$ 15,500.00	-23.6%
Community Development (277)	\$ 3,024.79	\$ 543,872.00	\$ 427,876.31	\$ 550,206.00	94.1%
Capital Projects Funds					
Corporate Restricted Reserve (307)	\$ 951,239.90	\$ 500.00	\$ 1,637.49	\$ 300.00	-100.0%
IL First Veterans (310)	\$ 45,707.67	\$ 5.00	\$ -	\$ -	-16.7%
Debt Service Funds					
Debt Service (401)	\$ 229,199.33	\$ 794,003.00	\$ 845,235.34	\$ 30,000.00	-1.4%
Proprietary Funds					
Enterprise Funds					
Sports Complex (510)	\$ 209.21	\$ 1,616,000.00	\$ 1,006,036.87	\$ 1,570,000.00	-17.8%
Landfill (515)	\$ 844.87	\$ -	\$ 0.08	\$ -	-100.0%
Garbage Contract Fund (520)	\$ 72,183.85	\$ 843,758.00	\$ 816,998.15	\$ 734,914.00	39.9%
Gas (527)	\$ 134.99	\$ 1,653,620.00	\$ 1,966,026.37	\$ 1,681,956.00	11.2%
Water (535)	\$ 521,034.35	\$ 3,208,941.00	\$ 3,516,315.72	\$ 3,357,780.00	9.0%
Wastewater (536)	\$ 882,659.54	\$ 3,892,197.00	\$ 12,618,309.51	\$ 4,000,445.00	15.9%
Electric (541)	\$ 1,125,409.35	\$ 20,849,730.00	\$ 20,004,811.79	\$ 21,916,005.00	14.7%
Storm Water Drainage (551)	\$ 947,091.97	\$ 979,168.00	\$ 963,244.25	\$ 1,026,952.00	5.4%
Airport (582)	\$ 323.74	\$ 811,965.00	\$ 1,042,253.76	\$ 113,060.00	28.0%
Chanute EDC (585)	\$ 594,297.22	\$ 254,000.00	\$ 307,739.51	\$ 489,900.00	-50.3%
Internal Service Funds					
Public Works Administration (604)	\$ 1,120,706.55	\$ 4,012,120.00	\$ 4,031,326.06	\$ 4,040,750.00	13.4%
Information Management Services (618)	\$ 120,889.13	\$ 500,692.00	\$ 500,709.77	\$ 530,273.00	33.1%
Central Maintenance (619)	\$ 243,299.57	\$ 656,350.00	\$ 657,371.17	\$ 656,325.00	10.1%
Trust / Agency Funds					
Firefighters (721)	\$ 92,416.36	\$ -	\$ 37,505.35	\$ 35,025.00	-100.0%
Police Pension (722)	\$ 787,766.99	\$ -	\$ -	\$ -	0.0%
Total Fund Revenue	\$ 14,919,866.42	\$ 62,197,569.00	\$ 65,874,726.57	\$ 59,435,736.00	9.77%

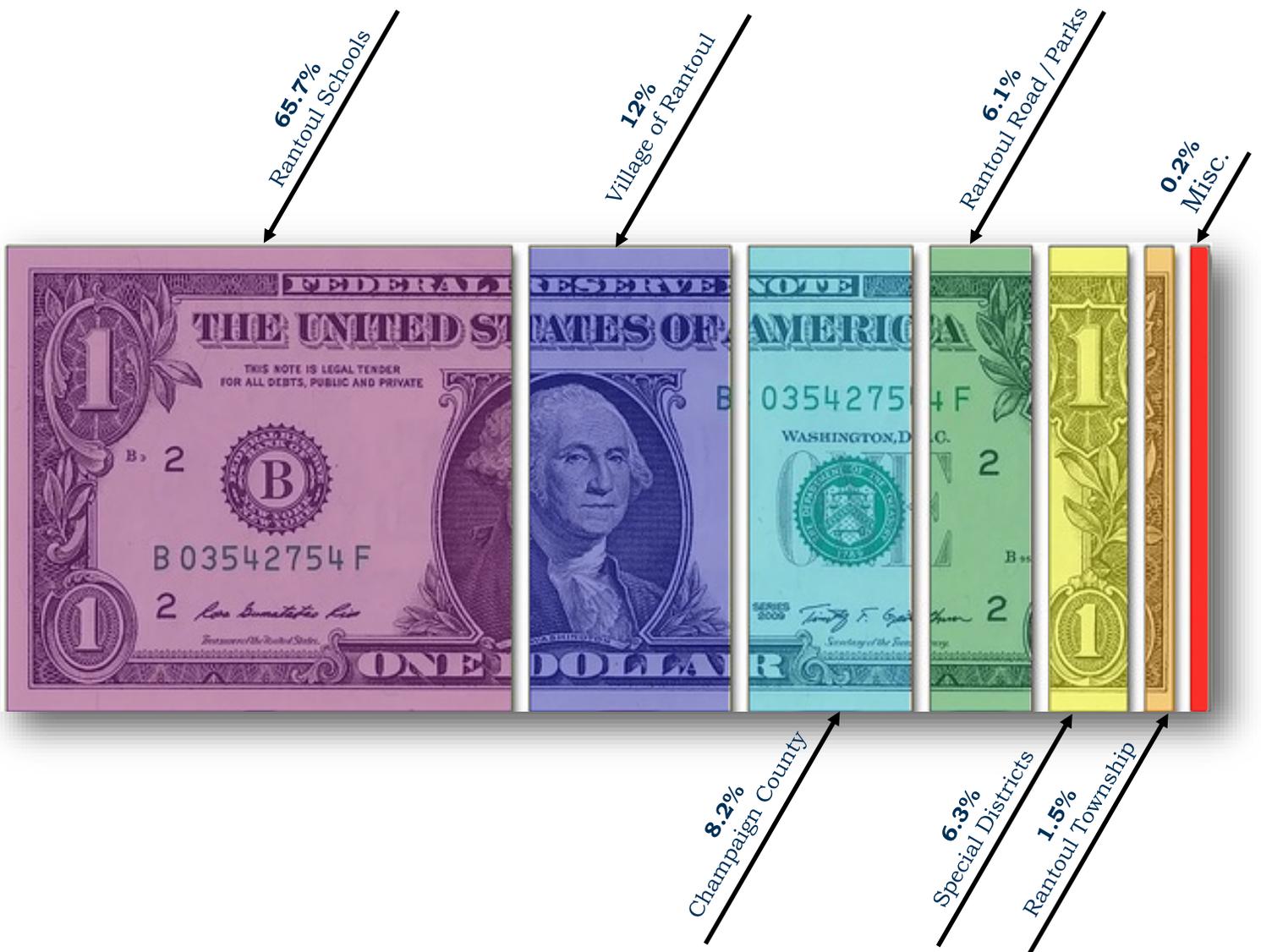
BUDGET IN BRIEF – FUND EXPENSE SUMMARIES

○ Expense deficits will be balanced utilizing surplus cash of the Fund.

Funds	FY2024 Year-End Actual	FY2025 Budget	FY2025 Year-End Actual	FY2026 Budget	Percentage of Change
Governmental Funds					
General Fund (001)	\$ 12,347,310.38	\$ 15,417,858.00	\$ 12,347,310.38	\$ 11,741,147.00	-4.9%
Special Revenue Funds					
Motor Fuel Tax (205)	\$ 1,176,932.00	\$ 225,000.00	\$ 225,000.00	\$ 225,000.00	0.0%
Local Motor Fuel Tax (206)	\$ 463,252.00	\$ 428,316.00	\$ 355,372.76	\$ 814,876.00	129.3%
Economic Development (208)	\$ 332,507.00	\$ 3,134,046.00	\$ 1,063,929.83	\$ 4,052,024.00	280.9%
MicroLoan (210)	\$ 2,671.00	\$ 26,000.00	\$ 24,521.72	\$ 47,000.00	91.7%
TIF II (214)	\$ 16,308.00	\$ 402,961.00	\$ 543,489.41	\$ 516,050.00	-5.0%
TIF III (216)	\$ 1,176,381.00	\$ 1,214,640.00	\$ 1,150,440.23	\$ 1,165,505.00	1.3%
TIF IV (218)	\$ 14,988.00	\$ 52,973.00	\$ 15,123.18	\$ 146,050.00	865.7%
Special Police (221)	\$ 3,367.00	\$ 4,000.00	\$ 1,948.80	\$ -	-100.0%
EDA/Revolving Loan (254)	\$ -	\$ -	\$ -	\$ -	0.0%
Community Development (277)	\$ 469,079.00	\$ 535,068.00	\$ 450,423.12	\$ 550,094.00	22.1%
Capital Projects Funds					
Corporate Restricted Reserve (307)	\$ 298,556.00	\$ -	\$ -	\$ -	0.0%
IL First Veterans (310)	\$ -	\$ -	\$ 45,707.67	\$ -	0.0%
Debt Service Funds					
Debt Service (401)	\$ 772,958.00	\$ 773,504.00	\$ 773,502.50	\$ 774,328.00	0.1%
Proprietary Funds					
Enterprise Funds					
Sports Complex (510)	\$ 1,730,539.00	\$ 1,605,792.00	\$ 1,221,683.76	\$ 1,564,395.00	28.1%
Landfill (515)	\$ 127.00	\$ -	\$ -	\$ -	0.0%
Garbage Contract Fund (520)	\$ 587,649.00	\$ 701,572.00	\$ 733,680.76	\$ 734,914.00	0.2%
Gas (527)	\$ 1,352,317.00	\$ 1,633,789.00	\$ 1,657,023.64	\$ 1,678,935.00	1.3%
Water (535)	\$ 2,839,386.00	\$ 3,395,183.00	\$ 2,890,403.95	\$ 4,024,078.00	39.2%
Wastewater (536)	\$ 3,754,633.00	\$ 3,487,375.00	\$ 16,684,446.46	\$ 4,136,510.00	-75.2%
Electric (541)	\$ 18,941,353.00	\$ 24,162,556.00	\$ 23,142,122.48	\$ 23,268,554.00	0.5%
Storm Water Drainage (551)	\$ 283,199.00	\$ 949,158.00	\$ 665,564.85	\$ 1,597,692.00	140.1%
Airport (582)	\$ 747,803.00	\$ 804,631.00	\$ 863,685.65	\$ 1,653,928.00	91.5%
Chanute EDC (585)	\$ 330,905.00	\$ 568,407.00	\$ 618,223.64	\$ 418,862.00	-32.2%
Internal Service Funds					
Public Works Administration (604)	\$ 3,735,887.00	\$ 5,276,774.00	\$ 3,724,436.95	\$ 5,076,722.00	36.3%
Information Management Services (618)	\$ 439,854.00	\$ 506,511.00	\$ 457,538.09	\$ 529,775.00	15.8%
Central Maintenance (619)	\$ 604,951.00	\$ 739,964.00	\$ 691,238.88	\$ 885,606.00	28.1%
Trust / Agency Funds					
Firefighters (721)	\$ 39,348.00	\$ -	\$ 21,603.63	\$ 35,000.00	62.0%
Police Pension (722)	\$ -	\$ -	\$ -	\$ -	0.0%
Total Fund Expense	\$ 52,462,260.38	\$ 66,046,078.00	\$ 70,368,422.34	\$ 65,637,045.00	6.7%

Property Tax Summary

Your Property Tax Dollars at Work



- Based on a 2024 Tax Bill (payable in 2025) for a Rantoul Property Owner.

Over the last decade, the Village of Rantoul has collected only 12 to 16 cents (on average) for every \$1.00 of Property Tax paid within the Village.



FISCAL YEAR GOALS

INCREASE HOUSING STARTS

Measurement:

Urban Planner to continue the process of planning for development, including housing. Meeting property owners with suitable land for housing development to discuss the path forward, with the current and future infrastructure needs. Meeting with housing developers to garner interest in residential developments within Rantoul.

Significance:

Additional single-family housing will be needed to accommodate anticipated population growth following the completion of the University of Illinois' Autonomous and Connected Track, as well as industrial park expansions.

Funding Allocation:

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

POSITION RANTOUL AS A TOURIST DESTINATION

Measurement: Add to existing tourism opportunities in the community with the renovation construction of Flyover Studios soundstages, relocation of Salt Fork Paintball, expansion of B52-MX motocross facility, and other projects.

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 Rantoul Family Sports Complex, with an emphasis on hotels, restaurants, office space, medical facilities, and retail, as well as other locations across the community.
- Brings unique blend of tourism and entertainment opportunities to the area
- Utilize Film Tax Credits available in Illinois to boost motion picture and television production in Rantoul and Champaign County, creating a hub for film in the Midwest outside the Chicago market.

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 destination locations will bring additional tourism dollars with increased hotel tax and sales tax, which support the General Fund.

FISCAL YEAR GOALS *(continued)*

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 Allocation:

Funding is allocated through the State of Illinois Rebuild Main Streets Grant program totaling \$3 Million towards this project, along with the use of American Rescue Plan Act funding, and Public Work funds to complete the approximately \$5 Million project.

COMPLETE COMPREHENSIVE PLAN / BEGIN LAND USE PLANNING

Measurement:

Completion of a Comprehensive Plan for the Village.

Significance:

Ensures appropriate planning is done to guide development

Funding Allocation:

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

FISCAL YEAR GOALS *(continued)*

OBJECTIVES AND ACTIONS

- Promote Rantoul assets for collaboration with the University of Illinois.
- Implementation of residential property tax rebate program to encourage housing starts.
- Re-evaluate all Tax Increment Finance districts for future planning.
- Informal meetings with Rantoul Industrial Park representatives and local business owners.
- Continued development of Neighborhood Services programs.
- Improvements to Village infrastructure focusing on storm water management, transportation access, and shared-user infrastructure.
- Create opportunities for improving communications with residents.
- Long-term Capital Plan for the Village incorporating vehicles, facilities, and technology needs.
- Analyze each department's expenditures for cost saving measures, and evaluate revenue opportunities to support implementation of new programs, infrastructure, and personnel.

VILLAGE OF RANTOUL CITIZENS

ELECTED OFFICIALS



LOISE HAINES
DISTRICT 1 TRUSTEE



REGINA CRIDER
DISTRICT 2 TRUSTEE



DONALD ROBERTSON
DISTRICT 3 TRUSTEE



SAMUEL HALL III
MAYOR



JANET GRAY
VILLAGE CLERK



GARY WILSON
DISTRICT 4 TRUSTEE



MIKE GRAHAM
DISTRICT 5 TRUSTEE



TERRY WORKMAN
DISTRICT 6 TRUSTEE

VILLAGE OF RANTOUL ORGANIZATIONAL CHART



SCOTT EISENHAUER
ADMINISTRATOR

ADVISORY BOARDS,
COMMISSIONS,
& COMMITTEES

CORPORATION
COUNSEL

VILLAGE DEPARTMENTS



CHRISTOPHER MILLIKEN
COMMUNITY
PLANNING &
DEVELOPMENT



ANGELA SCHULTZ
FINANCE



CHAD SMITH
FIRE
DEPARTMENT



DEBORAH SAGE
HUMAN
RESOURCES



CHRIS HOUSTON
INFORMATION
TECHNOLOGY



LUKE HUMPHREY
PARKS &
RECREATION



TONY BROWN
POLICE
DEPARTMENT



JAKE MCCOY
PUBLIC
WORKS



MICHELE KRICKOVICH
UTILITIES
CUSTOMER
SERVICE



TANA WARD
MAYORAL
ASSISTANT

STAFFING LEVELS

Full-Time Staff by Category

DEPARTMENT	FISCAL YEAR 2022	FISCAL YEAR 2023	FISCAL YEAR 2024	FISCAL YEAR 2025	FISCAL YEAR 2026
ADMINISTRATIVE					
Administration	3.00	4.00	4.00	2.00	2.00
Finance	3.00	3.00	3.00	3.00	3.00
Human Resources	1.00	1.00	1.00	1.00	1.00
Information Systems	2.00	2.00	2.00	3.00	2.50
Planning & Zoning	6.00	5.00	6.00	7.00	7.00
PUBLIC SAFETY					
Police Department	37.00	38.00	39.00	37.00	37.50
PUBLIC WORKS					
Administration	18.00	25.00	21.00	18.00	21.00
Airport	1.00	1.00	1.00	1.00	1.00
Electric	13.00	16.00	16.00	20.00	19.00
Gas	3.00	3.00	4.00	5.00	5.00
Utilities	4.00	3.00	3.00	3.00	3.00
Water	7.00	7.00	7.00	7.00	7.00
Wastewater	7.00	7.00	7.00	9.00	7.00
RECREATION					
Administration	7.00	8.00	6.00	5.00	4.00
Central Maintenance	4.50	4.00	4.00	4.00	4.00
Grounds Maintenance	4.00	4.00	4.00	4.00	4.00
Forum / Aquatics	1.00	1.00	1.00	1.00	1.00
Sports Complex	2.00	2.00	3.00	3.00	3.00
Youth Center	0.00	0.00	1.00	1.00	2.00
ANNUAL TOTALS	127.50	134.00	133.00	134.00	134.00



ELECTED OFFICIALS

Samuel E. Hall III
Mayor

FUND

DEPARTMENT

DIVISION

General Fund (001)

Government Admin (01)

Elected Officials (12)

BUDGET SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$81,700.00	\$81,700.00	\$81,700.00	\$83,700.00
Employee Benefits	9,950.00	9,050.00	9,175.00	9,287.00
Purchased Professional Services	0.00	0.00	0.00	0.00
Purchased Property Services	0.00	0.00	0.00	0.00
Other Purchased Services	33,590.00	31,585.00	31,395.00	35,825.00
Supplies	0.00	0.00	0.00	100.00
Property / Plant / Equipment Not Fixed	0.00	0.00	0.00	0.00
Property / Plant / Equipment Fixed	0.00	0.00	0.00	0.00
Other	2,000.00	2,000.00	2,500.00	3,500.00
Transfers Out	0.00	0.00	0.00	0.00
TOTAL	\$127,240.00	\$124,335.00	\$124,770.00	\$132,412.00



Scott Eisenhauer
Village Administrator

FUND

DEPARTMENT

DIVISION

General Fund (001)

Government Admin (01)

Administrator’s Office (10)

MISSION

The Village Administrator endeavors to provide professional management and leadership to all Departments and activities of the Village and the Community ensuring that all policies and programs of the Village are implemented in an equitable, efficient, and effective manner, while representing the Village in a positive light.

AUTHORIZED PERMANENT POSITIONS

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Village Administrator	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00	2.00

FUNCTIONS

The Village Administrator manages all aspects of the municipal operations, being responsible for the administration and supervision of all Departments under the Mayor and Village Trustees. This includes all personnel issues, annual budget preparation, purchasing, and the daily execution of policies and directives, enabling the Departments to work efficiently and effectively to provide a comprehensive array of quality services to the citizens of the Village.

SIGNIFICANT ADJUSTMENTS

Ongoing reorganization of 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 at a maximum level.

BUDGET SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$158,991.00	\$182,250.00	\$183,942.00	\$168,374.00
Employee Benefits	50,123.00	49,255.00	50,920.00	45,577.00
Purchased Professional Services	0.00	0.00	0.00	0.00
Purchased Property Services	300.00	100.00	100.00	0.00
Other Purchased Services	18,010.00	20,425.00	19,310.00	13,950.00
Supplies	200.00	400.00	300.00	300.00
Property / Plant / Equipment Not Fixed	0.00	0.00	0.00	0.00
Property / Plant / Equipment Fixed	0.00	0.00	0.00	0.00
Other	1,000.00	1,000.00	2,000.00	4,000.00
Transfers Out	0.00	0.00	0.00	0.00
TOTAL	\$228,624.00	\$253,430.00	\$256,572.00	\$232,201.00



COMMUNITY PLANNING & DEVELOPMENT

Christopher Milliken

Community Planning & Development Manager

FUND

Economic Development (208)

DEPARTMENT

Government Admin (01)

DIVISION

Economic Development (40)

MISSION

The Planning and Zoning Division facilitates an improved quality of life for all Village citizens through the creation and implementation of plans and programs that move the community forward as part of a coordinated planning and service delivery program.

AUTHORIZED PERMANENT POSITIONS

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Community Planning & Development Manager	1.00	1.00	1.00	1.00	1.00
Community Development Specialist	---	---	---	---	0.50
Total	1.00	1.00	1.00	1.00	1.50

GOALS

- Undertake the updating of the Village’s Zoning Ordinance and Zoning Map to better align development objectives with Ordinance requirements.
- Downtown Plan implementation – Guide the completion of Phase 1 of the Downtown Streetscaping Improvements to create a more vibrant Downtown district.
- Attract additional investment into the Downtown area to ensure that the Downtown district remains a unique asset for the community.

FUNCTIONS

The Planning and Economic Division is responsible for all community planning and economic development related activities for the Village. This entails working to improve the present and the future quality of life for residents by regulating land use for orderly growth and development; ensuring all development is in conformance with adopted Village plans and policies; expanding the Village's tax base, and increasing the level of economic activity with particular emphasis on job creation and retail activity. Additionally, this Division administers and enforces the Village Zoning and Subdivision Ordinances.

The Division leads community planning activities, including plan development and adoption, public outreach and involvement, and plan implementation assuring implementation of the goals, objectives, and policies of the Village Comprehensive Plan. The Division also coordinates incentives and programs to spur both new development and redevelopment by managing certain economic incentive programs including the Tax Increment Financing Districts, Enterprise Zone, and Revolving Loan Funds. Finally, the Department conducts business outreach and supports business development to grow the Village's economy.

BUDGET SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2025
Personnel Services	\$86,075.00	\$98,530.00	\$103,190.00	\$121,705.00
Employee Benefits	26,956.00	31,450.00	33,650.00	34,921.00
Purchased Professional Services	139,100.00	35,483.00	37,306.00	36,898.00
Purchased Property Services	0.00	0.00	0.00	0.00
Other Purchased Services	24,730.00	8,700.00	5,000.00	3,700.00
Supplies	600.00	350.00	400.00	300.00
Property / Plant / Equipment Not Fixed	1,350.00	1,600.00	1,500.00	1,500.00
Property / Plant / Equipment Fixed	0.00	215,000.00	2,825,000.00	3,725,000.00
Other	193,050.00	13,887.00	128,000.00	128,000.00
Transfers Out	0.00	0.00	0.00	0.00
TOTAL	\$471,861.00	\$405,000.00	\$3,134,046.00	\$4,052,024.00

FUND

Community Development (277)

DEPARTMENT

Planning / Zoning (03)

DIVISION

Community Development (70)

MISSION

The charge of the Community Development Division is to attain an improved quality of life for all citizens through the administration of grants and programs that provide for reinvestment back into the community in order to advance the health and viability of the Village and its neighborhoods.

AUTHORIZED PERMANENT POSITIONS

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Community Development Specialist	1.00	1.00	1.00	1.00	0.50
Total	1.00	1.00	1.00	1.00	0.50

GOALS

- Create a new five-year Consolidated Plan for review and approval by the Department of Housing and Urban Development (HUD) to ensure future Community Development Block Grant (CDBG) funding is made available to the community.
- Carryout an owner-occupied housing rehabilitation program to assist homeowners with correcting code violations and improving their properties.
- Complete infrastructure improvement projects in the community that benefit low to moderate income households.
- Undertake blight removal and demolitions of structures that are not feasible for rehabilitation.
- Conduct community outreach regarding routine home maintenance and home budgeting.

FUNCTIONS

The Community Development Division is responsible for administering the Department of Housing and Urban Development Community Development Block Grant Program for the Village by providing programs and funds for housing rehabilitation, infrastructure improvements, blight removal/demolition, and other eligible purposes. The Division also pursues other grant opportunities, and applies for and administers other grants received by the Village.

BUDGET SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$54,802.00	\$41,220.00	\$43,000.00	\$43,650.00
Employee Benefits	17,076.00	24,834.00	21,783.00	17,545.00
Purchased Professional Services	13,242.00	15,464.00	8,385.00	8,399.00
Purchased Property Services	175,000.00	210,000.00	175,000.00	205,000.00
Other Purchased Services	8,000.00	8,000.00	6,500.00	2,900.00
Supplies	800.00	650.00	400.00	400.00
Property / Plant / Equipment Not Fixed	0.00	0.00	0.00	2,200.00
Property / Plant / Equipment Fixed	455,000.00	250,000.00	250,000.00	240,000.00
Other	50,000.00	50,000.00	30,000.00	30,000.00
Transfers Out	0.00	0.00	0.00	0.00
TOTAL	\$773,920.00	\$600,168.00	\$600,168.00	\$550,094.00

FUND

DEPARTMENT

DIVISION

General Fund (001) Comp Planning / Zoning (03) Building & Environmental Safety (32)

MISSION

The Building and Environmental Safety Division attains to provide a higher quality of life for all citizens through administration and enforcement of codes to preserve and protect public health and safety.

AUTHORIZED PERMANENT POSITIONS

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Building & Environmental Safety Manager	1.00	1.00	1.00	1.00	- - -
Building Inspector	2.00	2.00	2.00	2.00	2.00
Rental Maintenance Inspector	1.00	1.00	1.00	1.00	- - -
Property Maintenance & Housing Inspector	- - -	- - -	- - -	- - -	2.00
Administrative Assistant	1.00	1.00	2.00	1.00	1.00
Total	5.00	5.00	6.00	5.00	5.00

FUNCTIONS

The Building and Environmental Safety Division administers and enforces the Village’s adopted Building and Property Maintenance related Code regulations and Ordinances, which are designed to safeguard the health, property, and public welfare by controlling the design, location, use, and occupancy of all buildings and properties within the Village of Rantoul.

- Building and Environmental Safety provides plan reviews, permit issuance, and field inspection services for all new construction and remodeling activity in the community.
- Property Maintenance works to improve accountability of all properties within the Village, upholding property standards specifically designed to protect property values and quality of life.
- The Residential Registration and Rental Inspection Program identifies what is rental property, and conducts annual inspections of rental housing units to enforce adopted minimum standards, thereby ensuring continued occupancy and maintenance of existing residential rental structures and premises.

GOALS

- Pursue continuing education and training through the International Code Council to obtain and maintain all pertinent certifications.
- Review all submitted building plans in an expeditious manner for Code compliance.
- Perform general inspections for Code compliance on all construction work in an expeditious manner.
- Perform general life safety inspections on all Liquor License holding establishments, ensuring minimum life safety standards are being met.
- Perform general life safety inspections on all Hotel/ Motel establishments, ensuring minimum life safety standards are being met.
- Ensure all rental properties are registered as required by the Residential Registration and Rental Inspection Program.
- Conduct a minimum of 800 inspections of registered rental properties.

BUDGET SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2025
Personnel Services	\$294,989.00	\$320,211.00	\$317,838.00	\$301,573.00
Employee Benefits	93,615.00	101,750.00	106,175.00	101,695.00
Purchased Professional Services	36,000.00	20,000.00	17,500.00	15,000.00
Purchased Property Services	4,000.00	6,000.00	6,000.00	2,700.00
Other Purchased Services	8,000.00	7,500.00	6,500.00	6,400.00
Supplies	4,700.00	4,700.00	5,200.00	4,200.00
Property / Plant / Equipment Not Fixed	1,350.00	1,150.00	1,150.00	2,000.00
Property / Plant / Equipment Fixed	35,000.00	0.00	0.00	0.00
Other	100.00	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00	0.00
TOTAL	\$477,754.00	\$461,311.00	\$460,363.00	\$433,618.00



VILLAGE of
Rantoul
FINANCE

Angela Schultz
 Comptroller

FUND

General Fund (001)

DEPARTMENT

Government Admin (01)

DIVISION

Comptroller (20)

MISSION

The Finance Division serves the Village and its staff by managing all funds in accordance within the directives of the Village Board, by providing professional service to the citizens who constitute the customer base, and by serving those who administer the affairs of the Village by providing timely and accurate data related to financial municipal operations.

AUTHORIZED PERMANENT POSITIONS

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Comptroller	1.00	1.00	1.00	1.00	1.00
Finance Manager	1.00	1.00	1.00	---	---
Senior Accounting Specialist	---	---	---	1.00	1.00
Accounting Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	---	---
Total	4.00	4.00	4.00	3.00	3.00

FUNCTIONS

The Finance Department is responsible for managing the Village’s accounting, budgeting, and financial reporting systems, as well as supporting the Village Administrator with financial analysis. Additionally, the Village Comptroller oversees the annual audit, the Village’s debt obligations, cash receipts, investments, purchase policies, and multiple financial transaction processes such as payroll, accounts payable, maintenance of accounts receivables, and the billing and collections of the storm drainage tax. The department prioritizes data integrity and transparency.

BENCHMARKS

- Reduce outstanding Account Receivables, while cleaning up old accounts.
Status: Ongoing – Continual improvement
- Cross training of all finance staff with ongoing continued education.
Status: Ongoing – Mass improvement
- Prepare all remaining audit schedules and workpapers that can reasonably be completed in-house.
Status: Ongoing – Three new schedules for preparation
- Improve upon existing management reports, creating new reports where necessary.
Status: Ongoing – Continual improvement

GOALS

- Expand the cross training amongst other departments, including Human Resources to learn the payroll side of the Finance Department.
- Build more networks with others outside the Village of Rantoul for resources.
- Meet all deadlines with no extensions.
- Continue to work on outstanding receivables.
- Streamline the payroll process with the use of timeclocks.

BUDGET SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$291,630.00	\$305,527.00	\$237,235.00	\$225,608.00
Employee Benefits	82,753.00	83,010.00	64,700.00	57,525.00
Purchased Professional Services	7,400.00	6,250.00	5,250.00	5,000.00
Purchased Property Services	0.00	0.00	0.00	0.00
Other Purchased Services	15,709.00	21,251.00	14,550.00	11,400.00
Supplies	75.00	150.00	150.00	0.00
Property / Plant / Equipment Not Fixed	0.00	2,600.00	2,500.00	500.00
Property / Plant / Equipment Fixed	0.00	0.00	0.00	0.00
Other	5,200.00	4,000.00	2,500.00	1,000.00
Transfers Out	0.00	0.00	0.00	0.00
TOTAL	\$402,767.00	\$422,788.00	\$326,885.00	\$301,033.00



VILLAGE of
Rantoul

FIRE & RESCUE

Chad Smith
Fire Chief

FUND

General Fund (001)

DEPARTMENT

Fire (07)

DIVISION

Fire Administration (10)

MISSION

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

AUTHORIZED PERMANENT POSITIONS

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Fire Chief	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief	---	---	---	1.00	1.00
Assistant Fire Chief	2.00	2.00	2.00	2.00	2.00
Captain	3.00	3.00	3.00	2.00	2.00
Lieutenant	---	---	---	2.00	2.00
Firefighter / Emergency Medical Responder	27.00	27.00	27.00	25.00	25.00
Total	33.00	33.00	33.00	33.00	33.00

FUNCTIONS

The Rantoul Fire and Rescue 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.

BENCHMARKS

- Hire / Train additional Firefighters.

Status: Ongoing

- Additional Firefighters completion of state certification.

Status: Ongoing

GOALS

- Recruit / Train Emergency Medical Responders
- Retrofitting prior Police squad vehicles to utilize for medical and lift assist calls.
- Purchase thermal imaging cameras compatible with existing equipment.
- Repair Burn Building walls.
- Install piping for the installation of a Smoke Machine on Tower.
- Purchase battery-operated chainsaws.

BUDGET SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$162,475.00	\$190,000.00	\$200,000.00	\$200,000.00
Employee Benefits	27,200.00	27,100.00	24,800.00	26,300.00
Purchased Professional Services	1,1350.00	2,350.00	2,300.00	2,300.00
Purchased Property Services	109,710.00	108,850.00	104,250.00	128,250.00
Other Purchased Services	51,500.00	80,500.00	69,300.00	69,300.00
Supplies	54,450.00	62,450.00	60,500.00	58,000.00
Property / Plant / Equipment Not Fixed	17,000.00	16,500.00	26,000.00	26,000.00
Property / Plant / Equipment Fixed	0.00	0.00	0.00	0.00
Other	102,824.00	102,824.00	102,324.00	103,970.00
TOTAL	\$526,509.00	\$590,574.00	\$589,474.00	\$614,120.00





Deborah Sage
Human Resources Manager

FUND

DEPARTMENT

DIVISION

General Fund (001)

Government Admin (01)

Human Resources (30)

MISSION

The Human Resource Division strives to recruit and retain the finest talent by promoting a safe workplace, and a wellness-oriented culture. The objective is to give the best quality of life to all employees by providing job security, equity, and opportunity; promoting positive morale; fostering close-knit, cooperative efforts between employees, and continually embracing positive changes and innovation.

AUTHORIZED PERMANENT POSITIONS

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Human Resources Manager	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00

FUNCTIONS

The Human Resources Division contributes to the success of the Village and its staff through development, implementation, and maintenance of personnel programs, policies, services, and activities to attract and retain highly qualified staff.

The Human Resources Manager supports Village staff throughout their employment. This support starts at the hiring process, and continues throughout employment. The Manager administers the salary and safety program, monitors adherence to the personnel code, assists with Union matters, manages personnel related legal issues, 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 charged with employee recruitment.

BENCHMARKS

- Implement a new Human Resources Information and Applicant Tracking System.
Status: Complete
- Organize and standardize employee records filing system, ensuring that the system is HIPAA compliant, and that access to sensitive information is properly secured.
Status: Complete All Village personnel files are now maintained within in Human Resources, and a color-coded folder system has been implemented to separate access levels. All active staff files are filed in a fire-proof, locked file cabinet.
- Leadership Training for Directors, Managers, Supervisors, and Leadership Staff.
Status: Complete Staff attended Mental Awareness Training and Verbal Judo.
- 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: Ongoing This team now meets quarterly.
- Complete an audit of I-9 records.
Status: Ongoing This will continue to be an annual audit.
- Collaborate with the IT Department to update the Village website, ensuring that the Village is compliant with the IL Department of Labor.
Status: Ongoing This will continue to be an annual audit.
- Plan employee appreciation events, including possible family activities.
Status: Ongoing This will continue on an ongoing basis, by doing this, it helps boost employee morale and comradery with Village staff.

GOALS

- Implement a new Timekeeping, and Scheduling system.
- Conduct a Workers' Compensation / Liability Insurance audit.
- Crosstrain with the Finance Department to learn the Payroll process.
- Conduct Leadership Trainings including both the mandated and leadership focused.
- Attend Human Resources and Risk Management trainings to stay up-to-date with ever-changing laws and workforce landscape.
- Identify Staff that can become CPR/First Aide/AED Trainers in an effort to provide future trainings in-house.
- Shadow Staff to learn processes for future development of procedure manuals.
- Network to be more involved with community events, and be more visible with the current staff members.
- Promote more Staff events on social media to highlight our amazing Staff and to emphasize that the Village is a great place to live and work.

BUDGET SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$65,107.00	\$69,315.00	\$70,760.00	\$72,510.00
Employee Benefits	19,491.00	19,155.00	18,615.00	19,875.00
Purchased Professional Services	8,000.00	7,000.00	8,000.00	39,300.00
Purchased Property Services	0.00	0.00	0.00	0.00
Other Purchased Services	7,300.00	5,829.00	36,500.00	4,000.00
Supplies	0.00	300.00	250.00	200.00
Property / Plant / Equipment Not Fixed	50.00	0.00	0.00	250.00
Property / Plant / Equipment Fixed	0.00	0.00	0.00	0.00
Other	200.00	200.00	200.00	100.00
Transfers Out	0.00	0.00	0.00	0.00
TOTAL	\$100,148.00	\$101,799.00	\$134,325.00	\$136,235.00



INFORMATION MANAGEMENT SERVICES

Christopher Huston
Information Technology Manager

FUND

Information Management Services (618)

DEPARTMENT

Government Admin (01)

DIVISION

IMS (50)

MISSION

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

AUTHORIZED PERMANENT POSITIONS

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Information Technology Manager	1.00	1.00	1.00	1.00	1.00
Computer Technician	1.50	1.50	1.50	1.50	1.50
Total	2.50	2.50	2.50	2.50	2.50

BENCHMARKS

- Prepare for IBM iSeries hardware replacement (Central Square - Enterprise Resource Planning software platform), with Cloud-hosted migration plans.
Status: Complete - On-premise solution with Cloud redundancy to accommodate disaster recovery requirements
- Upgrade server memory on virtual host hardware to improve system functions and match current operating system capabilities.
Status: Complete - Server memory of all virtual host hardware upgraded to maximum capacity increasing system performance throughout the network.
- Implement patch management and security update control software to automate and synchronize all Village approved software vendor updates and patches.
Status: Complete - Software has been deployed, and has successfully automated the installation of software updates and patches.

FUNCTIONS

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

GOALS

- Install new IBM iSeries hardware (Power 10), migrate all data from existing server to the new server, and upgrade the default Operating System to v7r5.
- Implement new security solutions across the network, including: Data Inspection Services (Cloud-hosted data through O365), additional DMARC protections, and automate incident response procedures for threat detections.
- Upgrade electronic door controls through a unified key fob system. This will include securing current key only doors as well as the new interior Municipal Building door.

BUDGET SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$165,945.00	\$143,246.00	\$184,769.00	\$198,044.00
Employee Benefits	37,377.00	31,050.00	45,289.00	51,962.00
Purchased Professional Services	150,926.00	175,378.00	205,810.00	211,767.00
Purchased Property Services	4,824.00	5,555.00	9,143.00	9,002.00
Other Purchased Services	10,500.00	10,500.00	10,500.00	9,000.00
Supplies	10,150.00	9,500.00	12,000.00	12,000.00
Property / Plant / Equipment Not Fixed	35,000.00	39,000.00	19,000.00	38,000.00
Property / Plant / Equipment Fixed	45,250.00	0.00	20,000.00	0.00
Other	0.00	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00	0.00
TOTAL	\$459,972.00	\$414,229.00	\$506,511.00	\$529,775.00



PARKS & RECREATION

Luke Humphrey
Director of Parks & Recreation

Andy Graham
Assistant Director



FUND

General Fund (001)

DEPARTMENT

Recreation (02)

DIVISION

Recreation Admin (10)

MISSION

The Parks and Recreation Department pursues 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 Village members of all ages.

AUTHORIZED PERMANENT POSITIONS

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Director of Parks & Recreation	1.00	1.00	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00	1.00	1.00
Forum / Aquatics Manager	1.00	1.00	1.00	1.00	1.00
Facilities / Property Maintenance Foreman	1.00	1.00	1.00	1.00	1.00
Facilities / Grounds Maintenance Foreman	1.00	1.00	1.00	1.00	1.00
Village Grounds Maintenance Foreman	2.00	2.00	2.00	2.00	2.00
Office Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	- - -
Recreation Specialist	- - -	1.00	1.00	1.00	3.00
Total	9.00	10.00	10.00	10.00	11.00

FUNCTIONS

The Parks and Recreation Department manages the Village parks, recreation programs, and facilities; including the Forum Fitness Center, the Youth Center, the Hap Parker Family Aquatic Center, Recreation Building, Shared Use Paths, and Heritage Lake. It is also responsible for Village mowing; including right-of-way, parks, and the Rantoul National Aviation Center.

BENCHMARKS

- Settle into the newly renovated Youth Center, while researching, creating, and instituting a full calendar of programs.
Status: Complete
- Coordinate Fleet Maintenance overhead door enlargement project.
Status: Complete
- Research department-wide Master Plan.
Status: Ongoing
- Absorb, research, create, and institute full range of community events.
Status: Ongoing – Continual improvement
- Catch our breath, catch up on things that have somewhat gone by the wayside, and prepare for relaunch.
Status: Ongoing– Continual improvement
- Establish and grow the 4 Corners Little League with surrounding communities.
Status: Ongoing

GOALS

- Implement a weekend pass for families and/or teams participating at the Rantoul Family Sports Complex, for the Hap Parker Aquatic Center, as well as the Forum Fitness Center.
- Incorporate new activities to the pool season to bring excitement to our community.
- In-house and outside professionals virtual and in-person events at/with the Forum Fitness Center to improve community wellness.
- Expand youth offerings for summer camp, food program, and after school programs.
- Research, create, and establish a monthly senior activity program.
- Provide support for Half Century of Progress event.
- Renovation of the activity room at Recreation Admin Building.
- Renovation of the Grounds Maintenance Shop.
- Coordinate replacement of the Fleet Maintenance west side shop doors.
- Coordinate the relocation of all equipment to and from Building 96.

BUDGET SUMMARY

ADMINISTRATION (DIVISION 10)	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$201,574.00	\$215,147.00	\$319,203.00	\$329,661.00
Employee Benefits	66,411.00	65,355.00	89,933.00	97,195.00
Purchased Professional Services	900.00	900.00	0.00	0.00
Purchased Property Services	41,300.00	43,750.00	44,950.00	42,950.00
Other Purchased Services	25,000.00	28,000.00	24,500.00	24,500.00
Supplies	500.00	500.00	500.00	500.00
Property / Plant / Equipment Not Fixed	0.00	12,000.00	10,000.00	10,000.00
Property / Plant / Equipment Fixed	0.00	0.00	0.00	0.00
Other	2,216.00	2,250.00	2,350.00	2,450.00
Transfers Out	0.00	0.00	0.00	0.00
TOTAL	\$337,901.00	\$397,902.00	\$491,436.00	\$507,236.00

HAP PARKER FAMILY AQUATIC CENTER

The 14,000 square foot aquatics facility highlights two amazing, and fast, water slides that splash down into 350,000 thousand gallons of crystal-clear water. Along with the zero-depth entry pool, features include a pavilion, sand volleyball court, and concession stand, along with shaded and open lounge areas.

BUDGET SUMMARY

AQUATIC CENTER (DIVISION 25)	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$123,300.00	\$157,230.00	\$157,720.00	\$160,000.00
Employee Benefits	15,150.00	18,280.00	18,700.00	15,340.00
Purchased Professional Services	0.00	0.00	0.00	0.00
Purchased Property Services	44,000.00	41,500.00	52,500.00	55,500.00
Other Purchased Services	4,500.00	5,950.00	4,150.00	4,150.00
Supplies	41,500.00	41,600.00	54,000.00	56,500.00
Property / Plant / Equipment Not Fixed	4,900.00	14,250.00	11,500.00	15,500.00
Property / Plant / Equipment Fixed	12,000.00	10,000.00	0.00	0.00
Other	14,892.00	15,400.00	16,600.00	16,680.00
Transfers Out	0.00	0.00	0.00	0.00
TOTAL	\$280,038.00	\$260,242.00	\$304,210.00	\$323,670.00

FORUM FITNESS CENTER

The Forum includes a state-of-the-art weight room, cardio room, two racquetball courts, a full sized gymnasium, steam room, dry sauna, golf training room, locker rooms, pickleball courts, seasonal water aerobics, and various group fitness classes.

BUDGET SUMMARY

FORUM (DIVISION 27)	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$168,896.00	\$151,680.00	\$153,155.00	\$115,000.00
Employee Benefits	26,462.00	24,320.00	24,300.00	11,000.00
Purchased Professional Services	0.00	0.00	0.00	0.00
Purchased Property Services	70,520.00	67,600.00	64,000.00	64,000.00
Other Purchased Services	1,000.00	31,000.00	32,500.00	32,500.00
Supplies	8,000.00	8,000.00	8,000.00	8,000.00
Property / Plant / Equipment Not Fixed	0.00	29,100.00	50,000.00	40,500.00
Property / Plant / Equipment Fixed	122,000.00	35,000.00	0.00	0.00
Other	2,465.00	500.00	500.00	0.00
Transfers Out	0.00	0.00	0.00	0.00
TOTAL	\$399,343.00	\$347,200.00	\$332,455.00	\$271,400.00

THE YOUTH CENTER

The Youth Center is where young people’s passion, talent, and laughter empower brighter futures, while preparing them to become well-rounded citizens through a wide range of programs, and fun-filled activities.

BUDGET SUMMARY

YOUTH CENTER (DIVISION 28)	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$137,495.00	\$141,600.00	\$154,800.00	\$109,555.00
Employee Benefits	27,137.00	26,245.00	34,800.00	26,162.00
Purchased Professional Services	0.00	0.00	0.00	0.00
Purchased Property Services	38,990.00	39,740.00	45,000.00	41,000.00
Other Purchased Services	15,000.00	15,000.00	15,000.00	15,000.00
Supplies	2,750.00	2,750.00	3,000.00	3,000.00
Property / Plant / Equipment Not Fixed	0.00	0.00	0.00	0.00
Property / Plant / Equipment Fixed	0.00	0.00	113,112.00	0.00
Other	5,596.00	3,600.00	3,700.00	3,700.00
Transfers Out	0.00	0.00	0.00	0.00
TOTAL	\$226,968.00	\$228,935.00	\$369,412.00	\$198,417.00

PARKS MAINTENANCE

Village parks and facilities are available and maintained primarily for the residents. Routine maintenance is essential to keeping these parks and other recreation spaces clean, safe, and fully functional. Maintenance activities and frequency varies depending on the season and the needs of the specific location.

BUDGET SUMMARY

PARKS MAINTENANCE (DIVISION 30)	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$325,905.00	\$338,477.00	\$334,175.00	\$341,285.00
Employee Benefits	73,124.00	74,645.00	79,700.00	89,000.00
Purchased Professional Services	0.00	0.00	0.00	0.00
Purchased Property Services	110,700.00	110,000.00	110,000.00	120,000.00
Other Purchased Services	720.00	720.00	1,300.00	1,300.00
Supplies	44,300.00	44,300.00	42,500.00	42,500.00
Property / Plant / Equipment Not Fixed	0.00	0.00	0.00	0.00
Property / Plant / Equipment Fixed	140,000.00	320,000.00	100,000.00	100,000.00
Other	0.00	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00	0.00
TOTAL	\$694,749.00	\$888,142.00	\$667,675.00	\$694,085.00

PROGRAMS

The Village offers a host of programs and classes for individuals of all ages to get involved and participate with. The Village is committed to conducting its programs and activities in a lively manner, while holding the safety of participants in high regard.

BUDGET SUMMARY

PROGRAMS (DIVISION 50)	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$93,675.00	\$100,883.00	\$71,000.00	\$128,225.00
Employee Benefits	20,210.00	16,625.00	6,925.00	19,010.00
Purchased Professional Services	0.00	0.00	0.00	0.00
Purchased Property Services	1,500.00	0.00	0.00	0.00
Other Purchased Services	13,500.00	13,500.00	13,500.00	13,500.00
Supplies	51,500.00	57,500.00	65,000.00	51,000.00
Property / Plant / Equipment Not Fixed	0.00	0.00	0.00	0.00
Property / Plant / Equipment Fixed	0.00	0.00	0.00	0.00
Other	12,500.00	5,000.00	5,000.00	5,000.00
Transfers Out	0.00	0.00	0.00	0.00
TOTAL	\$192,885.00	\$193,508.00	\$161,425.00	\$216,735.00

FUND

Sports Complex (510)

DEPARTMENT

Recreation (02)

DIVISION

Programs (50)

RANTOUL FAMILY SPORTS COMPLEX

The 60+ acre facility is a regional sports hub, providing recreation facilities that enhance the quality of life for the Village members of all ages, as well as all who visit. The complex consists of eight baseball/softball fields, eight soccer/football fields, two t-ball fields, a splash pad, and three concessions areas.

AUTHORIZED PERMANENT POSITIONS

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Operations Director	1.00	1.00	1.00	1.00	1.00
Marketing Coordinator	1.00	1.00	1.00	1.00	1.00
Grounds Maintenance Foreman	1.00	1.00	1.00	1.00	1.00
Total	3.00	3.00	3.00	3.00	3.00

BUDGET SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$354,822.00	\$375,960.00	\$393,238.00	\$391,680.00
Employee Benefits	74,160.00	72,350.00	87,400.00	86,560.00
Purchased Professional Services	6,500.00	31,023.00	18,186.00	22,247.00
Purchased Property Services	102,500.00	74,500.00	88,000.00	88,140.00
Other Purchased Services	95,000.00	106,076.00	112,400.00	97,400.00
Supplies	33,000.00	40,400.00	36,000.00	34,000.00
Property / Plant / Equipment Not Fixed	0.00	7,500.00	7,500.00	0.00
Property / Plant / Equipment Fixed	200,000.00	0.00	0.00	0.00
Other	744,868.00	821,568.00	863,068.00	844,368.00
Transfers Out	0.00	0.00	0.00	0.00
TOTAL	\$1,610,850.00	\$1,530,377.00	\$1,616,000.00	\$1,564,395.00

FUND

Central Maintenance (619)

DEPARTMENT

Recreation (02)

DIVISION

Fleet Maintenance (35)

CENTRAL MAINTENANCE

Central Maintenance provides preventive maintenance for the Village Fleet of vehicles and equipment in both a cost efficient and cost effective manner. As needed, they also perform non-scheduled repairs, participate in the acquisition of new vehicles and the disposal of surplus inventory, and maintains accurate computer-generated maintenance and service records for all vehicles and equipment.

AUTHORIZED PERMANENT POSITIONS

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Lead Mechanic	1.00	1.00	1.00	1.00	1.00
Mechanic	3.50	3.00	3.00	3.00	3.00
Total	4.50	4.00	4.00	4.00	4.00

BUDGET SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$299,513.00	\$272,308.00	\$280,108.00	\$322,510.00
Employee Benefits	84,307.00	75,032.00	77,000.00	89,543.00
Purchased Professional Services	10,530.00	9,466.00	11,129.00	36,698.00
Purchased Property Services	210,427.00	219,903.00	217,077.00	236,005.00
Other Purchased Services	18,039.00	11,526.00	1,000.00	12,100.00
Supplies	28,050.00	30,050.00	33,050.00	33,150.00
Property / Plant / Equipment Not Fixed	8,600.00	8,600.00	15,600.00	15,600.00
Property / Plant / Equipment Fixed	0.00	0.00	85,000.00	120,000.00
Other	0.00	0.00	0.00	0.00
Transfers Out	20,000.00	20,000.00	20,000.00	20,000.00
TOTAL	\$679,466.00	\$646,885.00	\$739,964.00	\$885,606.00



VILLAGE of
Rantoul
POLICE

Anthony Brown
 Chief of Police

FUND

General Fund (001)

DEPARTMENT

Police (05)

DIVISION

Police Administration (10)

MISSION

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

AUTHORIZED PERMANENT POSITIONS

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Chief of Police	1.00	1.00	1.00	1.00	1.00
Deputy Chief of Police	2.00	2.00	2.00	2.00	2.00
Patrol Sergeant	6.00	6.00	6.00	6.00	6.00
Detective Sergeant	1.00	1.00	1.00	1.00	1.00
Detective	2.00	2.00	2.00	2.00	2.00
School Resource Officer	2.00	2.00	2.00	2.00	2.00
Officer	17.00	17.00	17.00	17.00	17.00
Community Social Worker	- - -	1.00	1.00	1.00	1.00
Police Services Supervisor	1.00	1.00	1.00	1.00	1.00
Police Services Representative	2.00	2.00	2.00	2.00	2.00
Evidence Custodian	1.00	1.00	1.00	1.00	1.00
Executive Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Computer Technician	1.00	1.00	1.00	1.00	0.50
Total	37.00	38.00	38.00	38.00	37.50

FUNCTIONS

The Police Department 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 to improve the quality of life within the Village. The Department also provides support service staff to maintain technical systems, manage, and disseminate data for both the Police and Fire departments.

The Chief of Police provides direction, supervision, coordination, and general support to the Operations Division and the 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 the Investigations Section, School Resource Officers, traffic enforcement, the Social Worker, and order maintenance.
- The Administrative Division provides specialized and technical services to the Police Department and the community in the form of the Support Section and Emergency Management functions.

BENCHMARKS

- Implement a new strategic plan for the department.
Status: Ongoing
- Maintain accreditation through Illinois Law Enforcement Accreditation Program.
Status: Ongoing
- 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
- Revise policy manual and update bi-annually or as laws or regulations require.
Status: Ongoing
- Explore outside funding resources through grant opportunities for equipment and training.
Status: Ongoing
- Amplify recruitment efforts to increase a diverse applicant pool.
Status: Ongoing
- Continue efforts to develop an intelligence gathering and dissemination system to share information between patrol shifts, detectives, and school resource officers.
Status: Ongoing

VISION

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

GOALS

- Develop professional working relationships with other Village departments and staff, along with the Village school employees.
- Purchase vehicles to maintain fleet operability.
- Review and revise of the Village of Rantoul Emergency Operation / Preparedness Plan.
- Evaluate the need for the development of a Village Business Continuity Plan.
- Review existing emergency response procedures / plans for priority locations, 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.
- Attend additional training concerning general investigative procedures.
- Continue efforts to enhance training and development for staff, to meet the State of Illinois training requirements, including 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.



BUDGET SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$3,272,613.00	\$3,493,383.00	\$3,634,285.00	\$4,113,151.00
Employee Benefits	1,521,443.00	724,725.00	723,744.00	862,038.00
Purchased Professional Services	473,500.00	496,500.00	691,100.00	650,000.00
Purchased Property Services	109,770.00	96,300.00	84,300.00	98,400.00
Other Purchased Services	86,100.00	110,700.00	140,111.00	125,590.00
Supplies	78,000.00	129,589.00	81,290.00	79,100.00
Property / Plant / Equipment Not Fixed	98,000.00	73,000.00	57,000.00	41,000.00
Property / Plant / Equipment Fixed	0.00	10,000.00	60,000.00	125,000.00
Other	4,875.00	775,053.00	3,889.00	3,916.00
Transfers Out	0.00	0.00	0.00	0.00
TOTAL	\$5,644,301.00	\$5,909,250.00	\$5,475,719.00	\$6,098,195.00



PUBLIC WORKS

Jacob McCoy
Director of Public Works



Chad Isley
Assistant Director

FUND

Public Works Admin (604)

DEPARTMENT

Public Works (11)

DIVISION

Administration (10)

MISSION

Public Works Administration oversees 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, natural gas, sanitary sewer, storm water, streets, and water.

AUTHORIZED PERMANENT POSITIONS

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Director of Public Works	1.00	1.00	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00	1.00	1.00
Administrative Office Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Inventory Specialist	1.00	1.00	1.00	1.00	1.00
Total	5.00	5.00	5.00	5.00	5.00

BENCHMARKS

- Upgrade and Complete Maintenance on Street Inventory Software.
Status: Complete
- Research and implement a new strategic plan for the department.
Status: Ongoing
- Continue training and development for staff to meet certification requirements.
Status: Ongoing

GOALS

- Explore outside funding resources through grant opportunities for equipment and training.
- Purchase vehicles to maintain fleet operability.
- Complete Murray Road Project.

BUDGET SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$526,995.00	\$603,266.00	\$607,267.00	\$419,225.00
Employee Benefits	140,969.00	145,571.00	139,104.00	98,500.00
Purchased Professional Services	367,866.00	413,168.00	319,074.00	349,552.00
Purchased Property Services	50,590.00	53,590.00	48,865.00	48,844.00
Other Purchased Services	573,215.00	440,460.00	471,199.00	525,450.00
Supplies	77,900.00	70,400.00	70,400.00	40,000.00
Property / Plant / Equipment Not Fixed	0.00	0.00	0.00	0.00
Property / Plant / Equipment Fixed	0.00	0.00	0.00	0.00
Other	827.00	44.00	44.00	50.00
Transfers Out	0.00	0.00	0.00	0.00
TOTAL	\$1,738,362.00	\$1,726,499.00	\$1,655,953.00	\$1,481,621.00

FUND

Garbage Contract (520)

DEPARTMENT

Public Works (11)

DIVISION

Garbage (20)

BUDGET SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$0.00	\$0.00	\$0.00	\$0.00
Employee Benefits	0.00	0.00	0.00	0.00
Purchased Professional Services	617,475.00	641,707.00	701,572.00	704,914.00
Purchased Property Services	1,000.00	500.00	0.00	0.00
Other Purchased Services	1,000.00	500.00	0.00	0.00
Supplies	50.00	50.00	0.00	0.00
Property / Plant / Equipment Not Fixed	0.00	0.00	0.00	0.00
Property / Plant / Equipment Fixed	0.00	0.00	0.00	0.00
Other	5,000.00	5,000.00	0.00	0.00
Transfers Out	30,00.00	30,000.00	0.00	30,000.00
TOTAL	654,525.00	677,757.00	701,572.00	734,914.00

FUND

Gas (527)

DEPARTMENT

Public Works (11)

DIVISION

Gas (27)

MISSION

The charge of the Gas Fund is to provide a safe, reliable, and competitive supply of gas to present and future customers, and to service and maintain the HVAC systems of the Village-owned buildings.

AUTHORIZED PERMANENT POSITIONS

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Gas / HVAC / Safety Chief of Operations	1.00	1.00	1.00	1.00	1.00
Gas Technician	1.00	2.00	1.00	3.00	3.00
HVAC Technician	1.00	1.00	1.00	1.00	1.00
Total	3.00	4.00	3.00	5.00	5.00

GOALS

- Finalize the AMR / AMI Meter Project.

BUDGET SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$201,184.00	\$265,987.00	\$276,377.00	\$280,099.00
Employee Benefits	62,311.00	70,015.00	90,166.00	124,097.00
Purchased Professional Services	42,800.00	42,800.00	44,482.00	46,700.00
Purchased Property Services	7,976.00	18,322.00	17,606.00	17,161.00
Other Purchased Services	0.00	0.00	0.00	750.00
Supplies	754,821.00	866,684.00	940,000.00	892,500.00
Property / Plant / Equipment Not Fixed	0.00	0.00	0.00	500.00
Property / Plant / Equipment Fixed	30,000.00	80,000.00	60,000.00	100,000.00
Other	2,225.00	2,000.00	2,000.00	10,000.00
Transfers Out	77,900.00	77,900.00	77,900.00	77,900.00
TOTAL	\$1,179,217.00	\$1,423,708.00	\$1,508,531.00	\$1,549,707.00

FUND**DEPARTMENT****DIVISION**

Gas (527)

Public Works (11)

Internal Building Maintenance (60)

BUDGET SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$50,575.00	\$54,121.00	\$54,930.00	\$57,413.00
Employee Benefits	20,004.00	19,312.00	20,078.00	21,565.00
Purchased Professional Services	0.00	0.00	0.00	0.00
Purchased Property Services	250.00	250.00	250.00	250.00
Other Purchased Services	0.00	0.00	0.00	0.00
Supplies	45,000.00	50,000.00	50,000.00	50,000.00
Property / Plant / Equipment Not Fixed	0.00	0.00	0.00	0.00
Property / Plant / Equipment Fixed	0.00	0.00	0.00	0.00
Other	75.00	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00	0.00
TOTAL	\$115,904.00	\$123,683.00	\$125,258.00	\$129,228.00

FUND

Water (535)

DEPARTMENT

Public Works (11)

DIVISION

Water Treatment (35)

MISSION

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

AUTHORIZED PERMANENT POSITIONS

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Chief of Operations	1.00	1.00	1.00	1.00	1.00
Operator / Maintenance	6.00	6.00	6.00	6.00	6.00
Total	7.00	7.00	7.00	7.00	7.00

GOALS

- Install a new Screw Press at the Water Plant.

BUDGET SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$440,142.00	\$549,543.00	\$472,373.00	\$411,287.00
Employee Benefits	153,391.00	166,437.00	132,114.00	217,409.00
Purchased Professional Services	616,275.00	621,275.00	518,313.00	447,750.00
Purchased Property Services	228,408.00	248,408.00	276,236.00	282,743.00
Other Purchased Services	0.00	0.00	0.00	1,500.00
Supplies	229,250.00	507,500.00	507,500.00	553,000.00
Property / Plant / Equipment Not Fixed	0.00	0.00	0.00	0.00
Property / Plant / Equipment Fixed	0.00	0.00	0.00	0.00
Other	1,010,051.00	520,501.00	512,844.00	509,586.00
Transfers Out	400,803.00	400,803.00	400,803.00	400,803.00
TOTAL	\$3,078,320.00	\$3,014,467.00	\$2,820,183.00	\$2,824,078.00

FUND

Wastewater (536)

DEPARTMENT

Public Works (11)

DIVISION

Wastewater Plant (36)

MISSION

The Fund provides for 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.

AUTHORIZED PERMANENT POSITIONS

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Chief of Operations	1.00	1.00	1.00	1.00	1.00
Operator / Maintenance	6.00	5.00	6.00	6.00	6.00
Total	7.00	6.00	7.00	7.00	7.00

GOALS

- Stay in compliance with the Illinois Environmental Protection Agency permits.
- Begin Phase II of the plant improvements, including new traveling bridges.

BUDGET SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$434,518.00	\$442,443.00	\$435,219.00	\$288,581.00
Employee Benefits	158,996.00	157,109.00	123,640.00	321,488.00
Purchased Professional Services	895,558.00	697,158.00	682,369.00	636,256.00
Purchased Property Services	760,985.00	812,604.00	796,517.00	759,406.00
Other Purchased Services	1,452.00	4,152.00	4,500.00	5,400.00
Supplies	268,000.00	296,000.00	321,000.00	396,000.00
Property / Plant / Equipment Not Fixed	0.00	0.00	0.00	0.00
Property / Plant / Equipment Fixed	0.00	0.00	0.00	0.00
Other	425,133.00	841,116.00	774,130.00	779,379.00
Transfers Out	250,000.00	40,000.00	40,000.00	40,000.00
TOTAL	\$3,194,642.00	\$3,500,582.00	\$3,387,375.00	\$3,436,510.00

FUND

Electric (541)

DEPARTMENT

Public Works (11)

DIVISION

Electric Distribution (40)

MISSION

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

GOALS

- Complete Broadmeadow overhead to underground project.
- Purchase new transformers for the Prospect Substation and Industrial Substation.

BUDGET SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$902,424.00	\$1,053,774.00	\$1,380,422.00	\$1,466,057.00
Employee Benefits	248,381.00	250,073.00	318,016.00	348,506.00
Purchased Professional Services	125,416.00	50,416.00	52,046.00	154,500.00
Purchased Property Services	208,541.00	259,772.00	227,267.00	194,228.00
Other Purchased Services	2,614.00	2,614.00	2,614.00	2,614.00
Supplies	71,000.00	106,000.00	114,000.00	118,000.00
Property / Plant / Equipment Not Fixed	400,000.00	400,000.00	400,000.00	600,000.00
Property / Plant / Equipment Fixed	0.00	0.00	0.00	0.00
Other	190,750.00	110,000.00	125,000.00	140,000.00
Transfers Out	0.00	0.00	0.00	0.00
TOTAL	\$2,149,126.00	\$2,232,649.00	\$2,619,365.00	\$3,023,905.00

FUND**DEPARTMENT****DIVISION**

Electric (541)

Public Works (11)

Electric Technician Services (42)

AUTHORIZED PERMANENT POSITIONS

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Technical Service / Line Foreman	2.00	2.00	2.00	2.00	3.00
Technician / Technician Apprentice	4.00	5.00	5.00	5.00	4.00
Lineman / Lineman Apprentice	7.00	9.00	12.00	13.00	12.00
Total	13.00	16.00	19.00	20.00	19.00

BUDGET SUMMARY

	FY 2024	FY 2025	FY 2025	FY 2026
Personnel Services	\$602,358.00	\$668,997.00	\$668,997.00	\$625,873.00
Employee Benefits	138,450.00	158,254.00	158,254.00	135,317.00
Purchased Professional Services	2,425,000.00	2,543,750.00	2,543,750.00	2,557,750.00
Purchased Property Services	315,153.00	315,361.00	315,361.00	313,496.00
Other Purchased Services	0.00	0.00	0.00	0.00
Supplies	13,058,085.00	12,984,557.00	12,984,557.00	13,116,000.00
Property / Plant / Equipment Not Fixed	0.00	0.00	0.00	0.00
Property / Plant / Equipment Fixed	0.00	0.00	0.00	0.00
Other	6,409.00	6,945.00	6,945.00	4,234.00
Transfers Out	761,979.00	761,979.00	761,979.00	761,979.00
TOTAL	\$17,307,434.00	\$17,439,843.00	\$17,439,843.00	\$17,514,649.00

FUND

Storm Water Drainage (551)

DEPARTMENT

Public Works (11)

DIVISION

Storm Water (51)

MISSION

The Fund is responsible for the collection, maintenance, and operation of the storm water drainage system within the context of National Pollution Discharge Elimination System (NPDES) Phase II Storm water requirements, in order to promote a healthy environment, and to provide funds for storm water improvements.

GOALS

- Finalize the Storm Drainage system-wide study.
- Complete Downtown Storm Sewer Project.
- Complete Cheryl Drive Storm Sewer Improvements.

BUDGET SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$0.00	\$0.00	\$0.00	\$0.00
Employee Benefits	0.00	0.00	0.00	0.00
Purchased Professional Services	336,500.00	436,500.00	333,701.00	384,000.00
Purchased Property Services	0.00	0.00	0.00	0.00
Other Purchased Services	0.00	0.00	0.00	0.00
Supplies	0.00	0.00	0.00	0.00
Property / Plant / Equipment Not Fixed	0.00	0.00	0.00	0.00
Property / Plant / Equipment Fixed	350,000.00	200,000.00	350,000.00	950,000.00
Other	110,249.00	251,839.00	250,457.00	248,692.00
Transfers Out	15,000.00	15,000.00	15,000.00	15,000.00
TOTAL	\$811,749.00	\$903,339.00	\$949,158.00	\$1,597,692.00

FUND

Airport (582)

DEPARTMENT

Aviation (18)

DIVISION

Aviation Admin (10)

MISSION

The Rantoul National Aviation Center (RNAC), known as “Frank Elliott Field,” provides aviation services and air commerce for pilots, aircraft owners, aviation-related and/or on-airport businesses, and general operational airport support.

AUTHORIZED PERMANENT POSITIONS

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Airport Manager	0.50	0.50	0.50	0.50	0.50
Airport Operations Supervisor	1.00	---	1.00	---	---
Total	1.50	0.50	1.50	0.50	0.50

GOALS

- Completion of Runway 9-27 Resurfacing Project.
- Commence Fuel Farm Modification Project to include self-serve fuel.

BUDGET SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$33,998.00	\$36,840.00	\$36,655.00	\$49,945.00
Employee Benefits	20,876.00	19,741.00	11,198.00	14,441.00
Purchased Professional Services	87,894.00	72,559.00	62,776.00	479,148.00
Purchased Property Services	293,315.00	281,139.00	274,038.00	355,857.00
Other Purchased Services	66,541.00	106,356.00	106,356.00	115,567.00
Supplies	57,300.00	57,050.00	77,050.00	68,050.00
Property / Plant / Equipment Not Fixed	0.00	0.00	0.00	0.00
Property / Plant / Equipment Fixed	559,000.00	559,000.00	143,430.00	480,000.00
Other	75,506.00	79,281.00	53,128.00	50,920.00
Transfers Out	40,000.00	40,000.00	40,000.00	40,000.00
TOTAL	\$1,234,430.00	\$1,251,966.00	\$804,631.00	\$1,653,928.00

FUND

Chanute EDC (585)

DEPARTMENT

Government Admin (01)

DIVISION

Economic Development (40)

MISSION

The Fund is responsible to promote economic opportunities on the Former Chanute Air Force Base and enhance redevelopment efforts.

AUTHORIZED PERMANENT POSITIONS

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Airport Property Inspector	0.50	0.50	0.50	0.50	0.50
Total	0.50	0.50	0.50	0.50	0.50

GOALS

- Transfer of Chanute parcels to the University of Illinois for the construction of the 265-acre Illinois Autonomous and Connected Track.
- Sell remaining EDC properties to fund projects per the Air Force EDC agreement.

BUDGET SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$29,248.00	\$32,053.00	\$31,905.00	\$45,195.00
Employee Benefits	10,172.00	9,846.00	10,465.00	13,662.00
Purchased Professional Services	56,137.00	31,067.00	17,962.00	19,099.00
Purchased Property Services	258,380.00	245,380.00	227,799.00	239,374.00
Other Purchased Services	16,552.00	41,362.00	16,052.00	17,502.00
Supplies	500.00	0.00	0.00	1,000.00
Property / Plant / Equipment Not Fixed	0.00	0.00	500.00	0.00
Property / Plant / Equipment Fixed	70,355.00	0.00	160,000.00	0.00
Other	79,457.00	83,065.00	79,724.00	58,030.00
Transfers Out	24,000.00	24,000.00	24,000.00	25,000.00
TOTAL	\$474,536.00	\$467,273.00	\$568,407.00	\$418,862.00

FUND

Public Works Admin(604)

DEPARTMENT

Public Works (11)

DIVISION

Pump Station Maintenance (45)

MISSION

The Pump Station Maintenance Division maintains, installs, and repairs the storm water and wastewater collection systems within the Village.

AUTHORIZED PERMANENT POSITIONS

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Chief of Operations	1.00	1.00	1.00	1.00	1.00
Operator / Maintenance	7.00	10.00	4.00	4.00	4.00
Total	8.00	11.00	5.00	5.00	5.00

GOALS

- Implement an inspection process for illegal sump pump hook-ups.
- Perform an infiltration / inflow analysis.
- Complete an up-to-date storm mapping.

BUDGET SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$245,189.00	\$323,456.00	\$340,661.00	\$313,438.00
Employee Benefits	75,520.00	85,020.00	93,492.00	156,608.00
Purchased Professional Services	0.00	0.00	0.00	0.00
Purchased Property Services	59,000.00	74,000.00	97,000.00	101,500.00
Other Purchased Services	0.00	0.00	0.00	0.00
Supplies	45,000.00	45,000.00	45,000.00	45,000.00
Property / Plant / Equipment Not Fixed	0.00	0.00	0.00	0.00
Property / Plant / Equipment Fixed	0.00	0.00	0.00	0.00
Other	300.00	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00	0.00
TOTAL	\$425,009.00	\$527,476.00	\$576,153.00	\$616,546.00

FUND

Public Works Admin(604)

DEPARTMENT

Public Works (11)

DIVISION

Street & Systems Maintenance (75)

MISSION

The Street & Systems Maintenance Division provides 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.

AUTHORIZED PERMANENT POSITIONS

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Division Foreman	1.00	1.00	1.00	1.00	1.00
Operator	7.00	10.00	7.00	10.00	10.00
Total	8.00	11.00	8.00	11.00	11.00

GOALS

- Complete Murray Road resurfacing.
- Purchase a replacement dump truck.

BUDGET SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2026
Personnel Services	\$583,676.00	\$627,268.00	\$632,838.00	\$598,838.00
Employee Benefits	182,880.00	190,980.00	191,041.00	246,085.00
Purchased Professional Services	0.00	0.00	0.00	0.00
Purchased Property Services	151,822.00	185,918.00	135,824.00	220,867.00
Other Purchased Services	0.00	0.00	0.00	0.00
Supplies	278,088.00	268,088.00	278,088.00	303,088.00
Property / Plant / Equipment Not Fixed	0.00	150,000.00	0.00	300,000.00
Property / Plant / Equipment Fixed	500,000.00	1,455,000.00	1,375,000.00	800,000.00
Other	734.00	415.00	435.00	457.00
Transfers Out	0.00	0.00	0.00	0.00
TOTAL	\$1,221,770.00	\$1,697,200.00	\$2,877,669.00	\$2,469,335.00



UTILITY CUSTOMER SERVICE

Michele Krickovich

Utility Customer Service Manager

FUND

Public Works Admin (604)

DEPARTMENT

Public Works (11)

DIVISION

Customer Service (12)

MISSION

The Customer Service Division aims to provide quality, friendly, and prompt utility billing service to all customers of the Village utility system.

AUTHORIZED PERMANENT POSITIONS

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Utility Office Manager	---	---	1.00	1.00	1.00
Senior Utility Cashier Clerk	1.00	1.00	---	1.00	1.00
Utility Cashier Clerk	3.00	3.00	3.00	1.00	1.00
Total	4.00	4.00	4.00	3.00	3.00

FUNCTIONS

The Division generates accurate and timely utility bills to the Village's 6,000+ utility customers. Monthly bills are created for all utilities including electric, water, wastewater, and natural gas. All historical billing and payment records are maintained for each utility account.

BENCHMARKS

- Hire and train an additional Utility Cashier Clerk.

Status: Complete

- Continue ongoing staff training, ensuring high-level, efficient customer service.

Status: Ongoing

GOALS

- Encourage customers to participate in budget billing when possible.
- Encourage customers to participate in bank drafting where possible.
- Enforce double deposits if customer has been disconnected more than once a year.

BUDGET SUMMARY

	FY 2023	FY 2024	FY 2025	FY 2025
Personnel Services	\$143,481.00	\$152,699.00	\$198,777.00	\$176,538.00
Employee Benefits	58,688.00	59,736.00	59,990.00	63,927.00
Purchased Professional Services	1,500.00	1,500.00	7,000.00	7,000.00
Purchased Property Services	0.00	0.00	0.00	0.00
Other Purchased Services	10,000.00	15,000.00	15,000.00	15,000.00
Supplies	675.00	675.00	675.00	2,000.00
Property / Plant / Equipment Not Fixed	0.00	0.00	0.00	0.00
Property / Plant / Equipment Fixed	0.00	0.00	0.00	0.00
Other	300.00	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00	0.00
TOTAL	\$214,644.00	\$229,610.00	\$281,442.00	\$264,465.00



SPECIAL REVENUE FUNDS

Special Revenue Funds have been established to account for revenues derived from specific taxes or other earmarked revenue sources. Fund expenses are legally restricted for specified purposes.

- **MOTOR FUEL TAX** - Construction, improvement, and maintenance of streets.
- **LOCAL MOTOR FUEL TAX** - Construction, improvement, and maintenance of streets.
- **ECONOMIC DEVELOPMENT** - Commercial and industrial development.
- **MICROLOAN** - Monies loaned to Village businesses for improvements.
- **TAX INCREMENT FINANCING** - Revenue / Expenses related to TIF Districts.
- **SPECIAL POLICE** - Monies received from properties forfeited to the Police to be used for Police investigative activities.
- **ECONOMIC DEVELOPMENT ADMINISTRATION / REVOLVING LOAN FUND** - Revenues used to provide local business loans.
- **RENTAL REHAB** - Low interest loan program for the rehabilitation of Village rental properties.
- **COMMUNITY DEVELOPMENT BLOCK GRANT** - Funds received from the United States Department of Housing and Urban Development (HUD) for the principal purpose of benefiting low- to moderate-income residents and neighborhoods.
- **STORM WATER DRAINAGE** - Projects for the improvement of the Village's storm drainage system.

MOTOR FUEL TAX

The Motor Fuel Tax Fund accounts for the revenues and expenditures of the Village's portion of the state tax on the sale of motor fuel. This tax is distributed to the Village by the State on a per capita basis. Money from this fund, as directed by State law, can be utilized for the construction and maintenance of roads and related items.

Aside from the State's shared Motor Fuel Tax funding, the Local Motor Fuel Tax is the only major funding source used to help repair and upgrade transportation projects that are vital to business and everyday activities for the Village.

Annually planned expenditures include funding for street improvements, sidewalk repair and replacement, crack filling, pavement marking, road de-icing materials, maintenance of traffic signals, street materials testing, and electricity for street lights.

	FY 2023	FY 2024	FY 2025	FY 2026
Motor Fuel Tax (Fund 205)				
Revenue	\$776,065.00	\$504,720.00	\$517,449.00	\$520,000.00
Expenses	395,000.00	225,000.00	225,000.00	225,000.00
BALANCE	\$863,633.00	\$583,913.00	\$291,464.00	\$934,458.04
Local Motor Fuel Tax (Fund 206)				
Revenue	\$320,100.00	\$300,100.00	\$300,100.00	\$300,100.00
Expenses	348,056.00	305,089.00	428,316.00	814,876.00
BALANCE	\$1,092,930.00	\$1,393,030.00	\$1,264,814.00	\$526,497.76

MICROLOAN / REVOLVING LOAN

The Village has two Loan Programs currently administered by the Economic Development Department.

The MicroLoan Program is Funded by the Village, with all proceeds reinvested in small businesses. This program will lend qualifying borrowers up to \$100,000.00 at a interest rate of between two to ten percent over a five to seven year period. Eligible projects include both equipment and capital improvements.

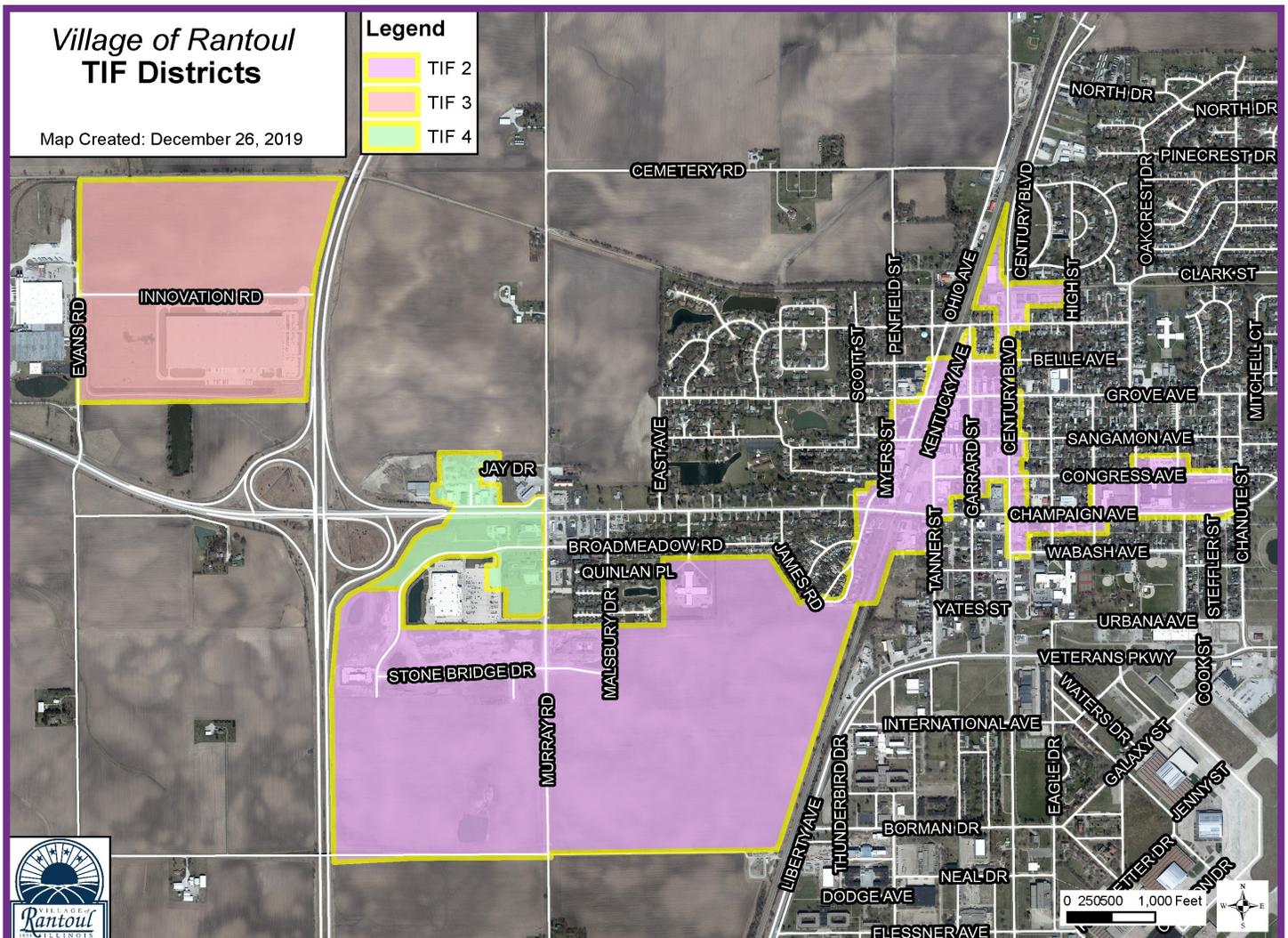
The Revolving Loan Fund was established to provide financial assistance to new or expanding businesses within the Village, and to secure public benefit for the residents of the Rantoul by developing a stronger economic base and expanded job opportunities. Use of the funds is governed by a variety of rules and regulations mandated by the State and Federal agencies that provided the original grants to the Village, as well as policies adopted by the Village Board.

	FY 2023	FY 2024	FY 2025	FY 2026
Micro Loan (Fund 210)				
Revenue	\$9,200.00	\$4,200.00	\$5,500.00	\$8,250.00
Expenses	25,000.00	24,000.00	26,000.00	47,000.00
BALANCE	\$386,932.00	\$367,132.00	\$346,632.00	\$307,882.00
EDA Revolving Loan (Fund 254)				
Revenue	\$0.00	\$21,000.00	\$22,750.00	\$22,750.00
Expenses	0.00	0.00	0.00	0.00
BALANCE	\$1,889,932.00	\$1,910,932.00	\$1,933,682.00	\$1,956,432.00

TAX INCREMENT FINANCING DISTRICTS

Municipalities in Illinois and across the nation are faced with numerous challenges, not the least of which is encouraging economic growth in blighted and underperforming areas in need of development or redevelopment. Most often improving these areas requires a public investment to reduce the extra cost and risk that private development faces in such areas. Citizens wish to see this development occur, but without increased taxes, or the reduction of other necessary services and projects that would be required to pay for the public investments that development and redevelopment usually require.

One tool successfully in use within the Village, across Illinois, and in 48 other states to meet this economic development challenge is Tax Increment Financing, or TIF. With this development tool, financially strapped municipalities can make the improvements they need, and provide incentives to attract new businesses, or help existing businesses stay and expand. And TIF does this without tapping into general municipal revenues or raising taxes. New development and businesses mean more jobs, more customers, and, in turn, more private investment for areas most in need. TIF Districts also help retain existing businesses that might consider relocating away from declining areas. This investment, both public and private, mean more revenue to help a municipality meet its other needs. As a result, the community as a whole, not just the targeted TIF District, improves.

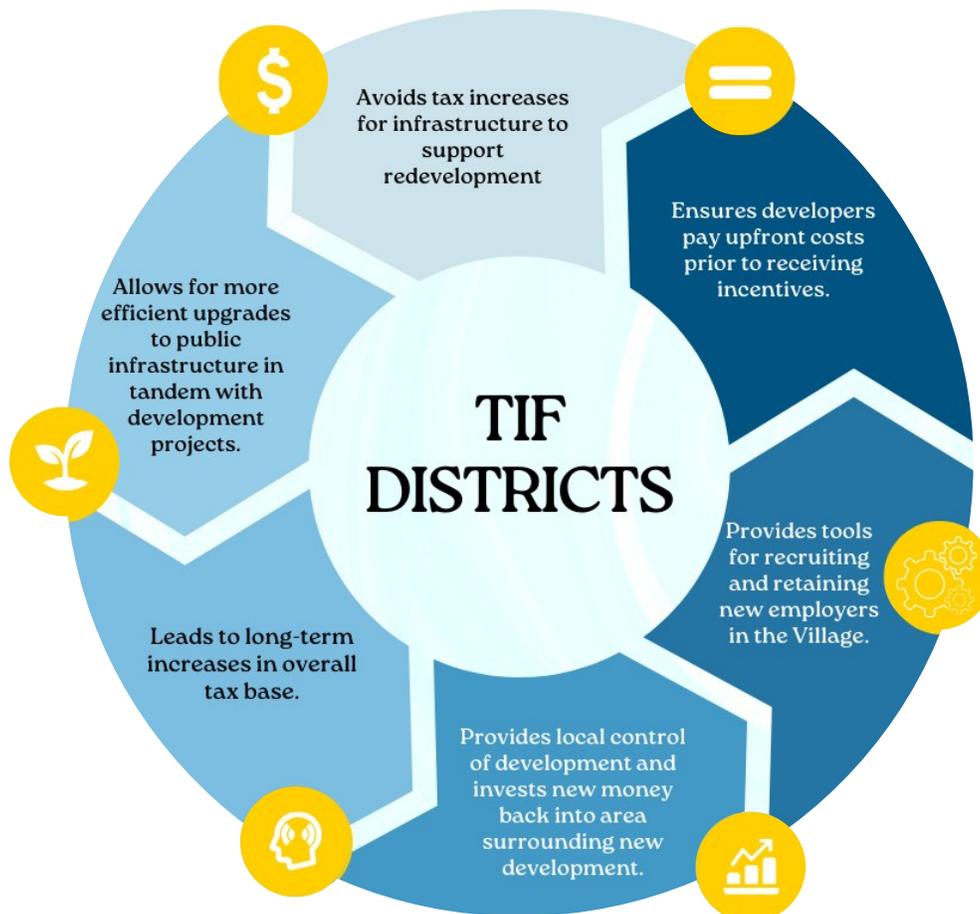


TAX INCREMENT FINANCING DISTRICTS

	FY 2023	FY 2024	FY 2025	FY 2026
TIF II (Fund 214)				
Revenue	\$520,000.00	\$535,000.00	\$928,000.00	\$767,000.00
Expenses	395,000.00	395,000.00	402,961.00	516,050.00
BALANCE	\$453,176.00	\$593,176.00	\$1,118,215.00	\$1,369,165.00

TIF III (Fund 216)				
Revenue	\$1,200,500.00	\$1,225,500.00	\$1,100,500.00	\$1,200,500.00
Expenses	1,235,317.00	1,237,767.00	1,214,640.00	1,165,505.00
BALANCE	\$1,600,565.00	\$1,588,298.00	\$1,474,158.00	\$1,509,153.00

TIF IV (Fund 218)				
Revenue	\$95,000.00	\$95,010.00	\$109,020.00	\$200,050.00
Expenses	16,000.00	16,000.00	56,047.00	146,050.00
BALANCE	-\$37,579.00	\$41,431.00	\$94,404.00	\$148,404.00



TRUST / AGENCY FUNDS

Trust and Agency Funds consist of resources held by the Village acting as an agent or trustee. Revenues are required to be expended or invested in accordance with the requirements of the agency or trust.

Firefighters' Fund

The Firefighters' Fund accounts for the resources accumulated from the rebate of taxes of fire insurance companies not domiciled in Illinois.

Police Pension Fund

The Police Pension Fund accounts for the resources necessary to provide retirement and disability pension benefits to sworn personnel of the Rantoul Police Department. Financing is provided by Village contributions (made possible by an earmarked portion of the Village's annual property tax levy), employee payroll withholdings, and investment income.

	FY 2023	FY 2024	FY 2025	FY 2026
Firefighters' (Fund 721)				
Revenue	\$25,000.00	\$25,010.00	\$0.00	\$35,025.00
Expenses	25,000.00	25,000.00	0.00	35,000.00
BALANCE	\$91,430.00	\$91,440.00	\$91,440.00	\$91,465.00
Police Pension (Fund 722)				
Revenue	\$0.00	\$0.00	\$0.00	\$0.00
Expenses	0.00	0.00	0.00	0.00
BALANCE	\$37,053,911.00	\$37,053,911.00	\$37,053,911.00	\$37,053,911.00

CAPITALIZATION POLICIES

OVERVIEW

The Capitalization Policy is designed to provide a guideline for the financial management of the Village's Capital assets. The policy has been developed to address requirements of the Governmental Accounting Standards Board, and to ensure compliance with the generally accepted accounting principles. Capital assets include infrastructure, land, buildings, vehicles, machinery, equipment, land improvements, building improvements, 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 includes roads, sidewalks, easements, electric systems, water systems, gas systems, sewer systems, drainage systems, and airports. Included in this category will also be subsystems and networks of these assets. 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 to put it into service.

LAND / LAND IMPROVEMENTS

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

BUILDING / BUILDING IMPROVEMENTS

The total asset value for buildings shall be the total cost of acquisition and/or construction. This will include all labor, material, and 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 associated with placing the asset in service. Equipment assets are typically moveable, non-consumable property.

CAPITALIZATION POLICIES *(continued)*

SOFTWARE

The cost of software shall include the purchase price, as well as the cost associated with the installation and implementation of the software.

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	CAPITALIZATION THRESHOLD
Infrastructure	\$100,000.00
Land	\$25,000.00
Land Improvements	\$10,000.00
Site Improvements	\$10,000.00
Buildings	\$100,000.00
Building Improvements	\$25,000.00
Equipment	\$10,000.00
Software	\$25,000.00

DISPOSAL OF FIXED ASSETS

Village Code, Chapter 28, "Finance," describes the procedures for disposal of fixed assets. Disposal of any fixed asset by any Village department must be reported in detail to the Finance Department, as soon as reasonably possible. Information needed for a disposal includes the asset description, make, model, serial number, date of acquisition, cost, and salvage value.

CAPITALIZATION POLICIES *(continued)*

DEPRECIATION

Depreciation is a method of allocating the cost of an asset over its estimated useful life. Depreciation is also 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 of the accounting periods (accumulated depreciation) will equal the original cost, less the salvage value. Capital assets will be depreciated over their estimated useful lives. Straight-line method of depreciation is the process that will be utilized. Land and land improvements shall not be depreciated.

CALCULATING DEPRECIATION

To calculate depreciation, the following factors must be known.

- Date the Asset was Placed into Service
- Original Cost or Acquisition Value
- Salvage Value
- Estimated Useful Life
- Depreciation Method (Straight-Line Method)

The following table will apply when determining the Depreciation of a Capital Asset.

CAPITAL ASSET	ESTIMATED USEFUL LIFE
Infrastructure	10-75 Years <i>(varies)</i>
Land	No Depreciation
Land Improvements	No Depreciation
Site Improvements	3-50 Years
Buildings	10-50 Years
Building Improvements	10-20 Years
Equipment	3-10 Years
Software	2-7 Years

CAPITALIZATION POLICIES *(continued)*

INFRASTRUCTURE ASSET	ESTIMATED USEFUL LIFE
Streets	30-40 Years
Bike Trails	30-40 Years
Electrical Systems: <input type="radio"/> Transmission <input type="radio"/> Distribution <input type="radio"/> Substations <input type="radio"/> Generation <input type="radio"/> Street Lights	40-50 Years 25-40 Years 40-50 Years 25-50 Years 25-30 Years
Water Systems: <input type="radio"/> Wells <input type="radio"/> Water Mains <input type="radio"/> Water Towers <input type="radio"/> Water Plant	20-25 Years 50-60 Years 60-75 Years 25-50 Years
Gas System	25-30 Years
Storm Sewers: <input type="radio"/> Open Channels / Ditches <input type="radio"/> Sewer Mains <input type="radio"/> Detention Ponds <input type="radio"/> Pump Stations	20-25 Years 50-60 Years 20-25 Years 15-55 Years
Sanitary Sewers	10-50 Years
Fiber	10-15 Years
Airdrome Network	30-40 Years

INVENTORY CONTROL

Assets valued below the Capitalization threshold, but above \$1,000.00 in value, will warrant control, and shall be inventoried at the individual Department level. An appropriate list of these assets will be maintained by each Department. Information maintained shall include asset description, location, make, model, serial number, and/or any other information deemed necessary for control.

MANAGEMENT RESPONSIBILITY

The Comptroller shall be responsible for the accounting of fixed asset inventories, both initially and periodically in subsequent years. The Comptroller 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.

MAJOR CAPITAL PROJECTS

DEPARTMENT	PROJECT	ESTIMATED TOTAL
Administration	Council Chambers Renovation	\$15,000.00
Administration	Municipal Building Boiler Replacement	\$60,000.00
Recreation	Admin Building Kitchen Renovation	\$10,000.00
Police	Squad Vehicles	\$115,000.00
Economic Development	Downtown Streetscape	\$2,825,000.00
Economic Development	Veterans Parkway Shared Use Path	\$550,000.00
Public Works	Electric Substation, Transformers	\$3,330,000.00
Public Works	Waste Water Infrastructure	\$700,000.00
Public Works	Screw Press Project	\$1,000,000.00
Public Works	Water Infrastructure	\$100,000.00
Public Works	Gas Department Vehicle	\$60,000.00
Public Works	Gas AMI Meters	\$40,000.00
Public Works	Downtown Infrastructure	\$400,000.00
Public Works	Downtown Stormwater Drainage	\$850,000.00
Public Works	Murray Road Resurfacing	\$800,000.00
Public Works	Murray Road - Route 136 Signal Upgrade	\$55,637.00
Public Works	Airport Road Infrastructure	\$300,000.00
Public Works	Airport Apron Improvements	\$180,000.00
Public Works	Airport Snow Removal Equipment	\$200,000.00
Public Works	Airport Self-Serve Fueling Station	\$100,000.00
Public Works	Cheryl Drive Stormwater Drainage	\$100,000.00
Central Maintenance	West Side Door Replacement	\$120,000.00

BUDGET TOTAL OF CAPITAL EXPENDITURES - \$11,910,637.00

DEBT SERVICE FUND

FUND SUMMARY

The Debt Service Fund is used to account for the accumulation of financial resources for the payment of principal, interest, and related costs on general long-term debt. Although a portion of the Village's capital improvements are funded from federal grants and other sources, the Village borrows funds through the issuance of bonds to fund the remainder of its capital improvement programs. The issuance of these bonds obligates future revenue for repayment of the bonds.

LEGAL DEBT MARGIN

The Illinois General Assembly has set no limits for Home Rule municipalities regarding the amount, or require a referendum approval of debt to be incurred to date. The Village is a Home Rule Unit, and under the Illinois Compiled Statutes, Home Rule municipalities may issue notes and bonds in excess of any statutory limitation, and they shall not reduce the debt incurring power otherwise authorized for no such unit of government. Therefore, there is no legal limit on long-term debt. The amount is only limited by the Village's credit rating, and the marketability of the debt instrument.

BOND RATING

The Village has maintained its AA Bond Rating, which demonstrates fiscal discipline, and the ability to manage financial affairs. This Bond Rating demonstrates reliability to both current and future investors.

DEBT POLICIES

- Every financial report must fully disclose all debts
- Long-term debt will not be used for current operations
- Current and future capital projects should be obtained on a pay-as-you-go basis
- The maturity of bonded debt should occur prior to the end of the useful life of the project that the debt was incurred for
- Good communication is to be maintained with bond rating agencies regarding the financial outlook of the Village

GENERAL OBLIGATION BONDS

General Obligation Bonds are issued pursuant to Board authorization for infrastructure and facility projects accounted for in a Village capital project fund. General Obligation Bonds have also been issued in previous fiscal years to refinance prior debt issuances.



LONG-TERM DEBT PAYMENT SCHEDULE

- General Obligation Refunding Bonds, Series 2015 – Capital Improvements (2006)
- General Obligation Bonds, Series 2016 – Street / Building Repairs | Water Department Metering Reading System
- General Obligation Bonds, Series 2017 – Police Pension Fund
- General Obligation Refunding Bonds, Series 2019 – Wastewater Treatment Plant Chemical / Phosphorus Removal Projects

Fiscal Year	GO Bonds, Series 2015		GO Bonds, Series 2016		GO Bonds, Series 2017		GO Bonds, Series 2019	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$ 35,000.00	\$ 202,697.92						
2017	\$ 390,000.00	\$ 228,050.00						
2018	\$ 560,000.00	\$ 220,250.00	\$ 175,000.00	\$ 367,163.99				
2019	\$ 575,000.00	\$ 209,050.00	\$ 305,000.00	\$ 230,860.00	\$ 190,000.00	\$ 585,183.56		
2020	\$ 585,000.00	\$ 194,675.00	\$ 305,000.00	\$ 224,760.00	\$ 355,000.00	\$ 420,835.00	\$ 50,000.00	\$ 12,777.38
2021	\$ 595,000.00	\$ 180,050.00	\$ 315,000.00	\$ 218,660.00	\$ 360,000.00	\$ 412,492.50	\$ 40,000.00	\$ 74,457.50
2022	\$ 615,000.00	\$ 162,200.00	\$ 330,000.00	\$ 210,785.00	\$ 370,000.00	\$ 403,132.50	\$ 40,000.00	\$ 73,677.50
2023	\$ 635,000.00	\$ 137,600.00	\$ 335,000.00	\$ 202,535.00	\$ 380,000.00	\$ 392,957.50	\$ 40,000.00	\$ 72,897.50
2024	\$ 660,000.00	\$ 112,200.00	\$ 350,000.00	\$ 194,160.00	\$ 390,000.00	\$ 381,177.50	\$ 40,000.00	\$ 72,097.50
2025	\$ 685,000.00	\$ 85,800.00	\$ 355,000.00	\$ 183,660.00	\$ 405,000.00	\$ 368,502.50	\$ 40,000.00	\$ 71,277.50
2026	\$ 715,000.00	\$ 58,400.00	\$ 355,000.00	\$ 173,010.00	\$ 420,000.00	\$ 354,327.50	\$ 320,000.00	\$ 70,437.50
2027	\$ 745,000.00	\$ 29,800.00	\$ 380,000.00	\$ 162,360.00	\$ 435,000.00	\$ 339,417.50	\$ 325,000.00	\$ 63,397.50
2028			\$ 395,000.00	\$ 147,160.00	\$ 450,000.00	\$ 323,540.00	\$ 330,000.00	\$ 56,085.00
2029			\$ 405,000.00	\$ 131,360.00	\$ 465,000.00	\$ 306,665.00	\$ 340,000.00	\$ 48,165.00
2030			\$ 420,000.00	\$ 115,160.00	\$ 485,000.00	\$ 288,762.50	\$ 350,000.00	\$ 39,665.00
2031			\$ 435,000.00	\$ 98,360.00	\$ 505,000.00	\$ 269,605.00	\$ 355,000.00	\$ 30,390.00
2032			\$ 405,000.00	\$ 80,960.00	\$ 525,000.00	\$ 250,667.50	\$ 365,000.00	\$ 20,805.00
2033			\$ 425,000.00	\$ 68,000.00	\$ 540,000.00	\$ 230,980.00	\$ 365,000.00	\$ 10,585.00
2034			\$ 435,000.00	\$ 54,400.00	\$ 565,000.00	\$ 210,730.00		
2035			\$ 455,000.00	\$ 37,000.00	\$ 590,000.00	\$ 184,740.00		
2036			\$ 470,000.00	\$ 18,800.00	\$ 615,000.00	\$ 157,600.00		
2037					\$ 645,000.00	\$ 129,310.00		
2038					\$ 675,000.00	\$ 99,640.00		
2039					\$ 705,000.00	\$ 67,915.00		
2040					\$ 740,000.00	\$ 34,780.00		
2041								
Total	\$ 6,795,000.00	\$ 1,820,772.92	\$ 7,050,000.00	\$ 2,919,153.99	\$ 10,810,000.00	\$ 6,212,961.06	\$ 3,000,000.00	\$ 716,714.88

LONG-TERM DEBT PAYMENT SCHEDULE

- General Obligation Refunding Bonds, Series 2019 – Wastewater Treatment Plant Chemical / Phosphorus Removal Projects
- General Obligation Bonds, Series 2020 – Rantoul Family Sports Complex Construction
- General Obligation Bonds, Series 2024 – Evans Road Project

Fiscal Year	GO Bonds, Series 2020		GO Bonds, Series 2024	
	Principal	Interest	Principal	Interest
2016				
2017				
2018				
2019				
2020				
2021				
2022	\$ 405,000.00	\$ 238,791.69		
2023	\$ 415,000.00	\$ 224,867.50		
2024	\$ 425,000.00	\$ 216,567.50	\$ 700,000.00	\$ 205,657.00
2025	\$ 435,000.00	\$ 208,067.50	\$ 570,000.00	\$ 340,988.00
2026	\$ 445,000.00	\$ 199,367.50	\$ 605,000.00	\$ 311,063.00
2027	\$ 450,000.00	\$ 190,467.50	\$ 650,000.00	\$ 279,300.00
2028	\$ 460,000.00	\$ 181,467.50	\$ 680,000.00	\$ 245,175.00
2029	\$ 470,000.00	\$ 172,267.50	\$ 720,000.00	\$ 209,475.00
2030	\$ 480,000.00	\$ 164,277.50	\$ 760,000.00	\$ 171,675.00
2031	\$ 485,000.00	\$ 155,637.50	\$ 795,000.00	\$ 131,775.00
2032	\$ 495,000.00	\$ 145,937.50	\$ 840,000.00	\$ 90,038.00
2033	\$ 505,000.00	\$ 135,790.00	\$ 875,000.00	\$ 45,938.00
2034	\$ 515,000.00	\$ 125,185.00		
2035	\$ 530,000.00	\$ 113,597.50		
2036	\$ 540,000.00	\$ 101,142.50		
2037	\$ 555,000.00	\$ 85,752.50		
2038	\$ 570,000.00	\$ 69,935.00		
2039	\$ 590,000.00	\$ 53,690.00		
2040	\$ 605,000.00	\$ 36,285.00		
2041	\$ 625,000.00	\$ 18,437.50		
Total	\$ 10,000,000.00	\$ 2,837,531.69	\$ 7,195,000.00	\$ 2,031,084.00

Fiscal Year	Total Long-Term Debt		
	Principal	Interest	Total P & I
2016	\$ 35,000.00	\$ 202,697.92	\$ 237,697.92
2017	\$ 390,000.00	\$ 228,050.00	\$ 618,050.00
2018	\$ 735,000.00	\$ 587,413.99	\$ 1,322,413.99
2019	\$ 1,070,000.00	\$ 1,025,093.56	\$ 2,095,093.56
2020	\$ 1,295,000.00	\$ 853,047.38	\$ 2,148,047.38
2021	\$ 1,310,000.00	\$ 885,660.00	\$ 2,195,660.00
2022	\$ 1,760,000.00	\$ 1,088,586.69	\$ 2,848,586.69
2023	\$ 1,805,000.00	\$ 1,030,857.50	\$ 2,835,857.50
2024	\$ 2,565,000.00	\$ 1,181,859.50	\$ 3,746,859.50
2025	\$ 2,490,000.00	\$ 1,258,295.50	\$ 3,748,295.50
2026	\$ 2,860,000.00	\$ 1,166,605.50	\$ 4,026,605.50
2027	\$ 2,985,000.00	\$ 1,064,742.50	\$ 4,049,742.50
2028	\$ 2,315,000.00	\$ 953,427.50	\$ 3,268,427.50
2029	\$ 2,400,000.00	\$ 867,932.50	\$ 3,267,932.50
2030	\$ 2,495,000.00	\$ 779,540.00	\$ 3,274,540.00
2031	\$ 2,575,000.00	\$ 685,767.50	\$ 3,260,767.50
2032	\$ 2,630,000.00	\$ 588,408.00	\$ 3,218,408.00
2033	\$ 2,710,000.00	\$ 491,293.00	\$ 3,201,293.00
2034	\$ 1,515,000.00	\$ 390,315.00	\$ 1,905,315.00
2035	\$ 1,575,000.00	\$ 335,337.50	\$ 1,910,337.50
2036	\$ 1,625,000.00	\$ 277,542.50	\$ 1,902,542.50
2037	\$ 1,200,000.00	\$ 215,062.50	\$ 1,415,062.50
2038	\$ 1,245,000.00	\$ 169,575.00	\$ 1,414,575.00
2039	\$ 1,295,000.00	\$ 121,605.00	\$ 1,416,605.00
2040	\$ 1,345,000.00	\$ 71,065.00	\$ 1,416,065.00
2041	\$ 625,000.00	\$ 18,437.50	\$ 643,437.50
Total	\$ 44,850,000.00	\$ 16,538,218.54	\$ 61,388,218.54

GLOSSARY OF TERMS

THIS GLOSSARY OF TERMS AIDES THE READER WITH UNDERSTANDING SPECIALIZED AND TECHNICAL TERMINOLOGY CONTAINED IN THE ANNUAL BUDGET THAT IS UNIQUE TO GOVERNMENTAL FINANCE AND BUDGETING.

A

ABATEMENT: A reduction or elimination of a real or personal property tax imposed by a governmental unit.

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

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

ACTUAL: The “actual” numbers are year-end totals for the fiscal years preceding the current budget year.

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

ARCSDE: 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.

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 a third of appraised value.

ASSET: A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

AUDIT: A comprehensive investigation of the manner in which the government’s resources were actually utilized.

- Financial audit: A review of the accounting system and financial information to determine how government funds were spent, and whether expenditures were in compliance with the Budget.
- Performance audit: A review of how well the Village met its stated goals.

B

BALANCED BUDGET: When total expenditures and other financing uses are equal to total revenues and other financing sources.

BARGAINING UNIT: Any employee who is represented by a union.

BOND: A written promise to repay a specified sum of money, called principal, on a specific date. In addition, interest is to be paid at specified times and at a specified percentage of the unpaid balance of the original amount.

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

- LINE-ITEM BUDGET: Detailed expenditures that provide for more control and economy.

GLOSSARY OF TERMS

- **PROGRAM BUDGET:** Money is allocated for activities, rather than for detailed expense categories, allowing for improved decision making regarding specific goals.
- **PERFORMANCE BUDGET:** Allocates money based on measures and statistics, improving internal management, while controlling costs.

BUDGET AMENDMENT: After adoption, the budget may be changed by an amendment. Any change in the budget which would increase expenses by more than \$10,000.00 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 MESSAGE: Provides a general summary of important budget issues.

BUDGET TRANSFER: A change, within expense categories, of less than \$10,000.00.

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

C

CAPITAL ITEMS: An item whose purchase price is \$5,000.00 or more, and whose expected life span is five 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 five-year program for the development of capital improvements within the Village.

COMMITTED FUND BALANCE: Amounts that can be used only for the specific purpose determined by a formal action of the Board.

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.

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

CONTINGENCY FUNDS: Resources available to pay for emergencies or other unforeseen expenses.

CONTRIBUTED CAPITAL: Fixed assets that have been donated or contributed to the Village by either private developers (in the case of land or infrastructure for a new subdivision) or by other companies, individuals, or governments.

D

DEBT SERVICE: Includes principal and interest payments and miscellaneous expenses related to the expenses of bonds, notes, and other forms of loans.

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

GLOSSARY OF TERMS

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

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

E

ECONOMIC DEVELOPMENT

ADMINISTRATION (EDA): A federal agency dedicated to generating jobs, retaining existing jobs, and stimulating industrial and commercial growth in economically distressed areas.

EMERGENCY MEDICAL SERVICES

(EMS): A system that responds to emergencies in need of highly skilled pre-hospital clinicians.

EMERGENCY SERVICES AND DISASTER

AGENCY (ESDA): Created to assist in emergencies and disasters, in accordance with the Illinois Emergency Services and Disaster Act of 1975.

ENCUMBRANCE: The commitment of budgeted funds to purchase an item or service.

ENTERPRISE FUND: A fund established to account for operations providing goods or services to the general public on a continuing basis that are financed primarily through user charges.

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.

- **MANDATORY EXPENDITURES:** Required by federal, state, or local law.
- **BASE EXPENDITURES:** Necessary and/or essential to continuing operations.
- **DISCRETIONARY EXPENDITURES:** 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.

F

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 annually.

FIXED ASSET: Assets over \$5,000.00 of a long-term nature (over five years), which are intended to be held or used.

FULL-TIME EQUIVALENT (FTE): A unit of measurement used to figure out the number of full-time hours worked by staff positions, rather than being figured simply on the number of individuals on the payroll.

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

- **GENERAL FUND:** Fund comprised of general revenue sources. One

GLOSSARY OF TERMS

General Fund exists per government entity.

- **SPECIAL REVENUE FUND:** Funds that contain resources that are legally restricted and used for special purposes.
- **CAPITAL PROJECTS FUND:** Funds for the acquisition or construction of major capital projects.
- **ENTERPRISE FUNDS:** Proprietary Funds that contain the records of self-supporting operations in which customer rates pay for the expenses of the fund.
- **INTERNAL SERVICES FUND:** Proprietary Funds for financing of goods and services provided by one department or agency to other departments or governmental agencies on a cost reimbursement basis.
- **POLICE PENSION TRUST FUND:** Fiduciary Funds that accounts for property taxes levied, benefits paid, and expenses incurred to provide retirement and disability benefits to the Village's eligible Police Officers.

FUND BALANCE: The excess of current assets over the Fund's current liabilities.

G

GENERAL FUND: A fund that accounts for most of the financial resources of the Village. This fund includes most basic operating services, such as police, fire, finance, public works, general administration, and development services.

GENERAL OBLIGATION BONDS: Bonds which finance a variety of projects, such as infrastructure and facility improvements.

GEOGRAPHIC INFORMATION SYSTEM (GIS): A computer system capable of assembling, storing, manipulating, and displaying data according to its geographic location.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA): A professional association for Comptrollers, Managers, Administrators, and others involved with the financial matters of government institutions.

GOAL: A desired end, which depends on planned activity.

GRANT: A contribution by a government or other organization to be used or expended for a specific purpose.

H

HOME RULE: A municipality expanded powers to enact Ordinances for the efficient operation, and can exercise any power and perform any function unless it is specifically prohibited from doing so by state law.

I

ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF): A retirement program established for municipal employees.

INITIATIVES: A 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

GLOSSARY OF TERMS

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 agency for general or specific purposes.

INVOICE: a bill requesting payment for goods or service by a vendor or other governmental unit.

L

LAW ENFORCEMENT AUTOMATED DATA SYSTEM (LEADS): A system designed to provide local agencies with current information on parolees.

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

LIABILITY: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets, or provide service to other entities in the future as a result of past transactions or events.

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

M

MISSION: The overall goal or purpose of a municipality, fund, or department.

MODIFIED ACCRUAL ACCOUNTING:

Revenue is recorded in the accounting period in which they are both measurable and available.

O

OBJECTIVE: A statement describing the current services and functions which an governmental unit performs on an ongoing effort in order to reach a goal.

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

OPERATIONS AND MAINTENANCE

BUDGET: Funds that include recurring revenue sources used to finance the on-going costs of day-to-day activities.

ORDINANCE: A formal legislative enactment by the Village Board having the full of force and effect of the law within the Village.

P

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

PURCHASE ORDER: A document which authorizes the purchase and charges of specific merchandise or service from a vendor.

PROPERTY TAX: Ad valorem (according to value) tax paid on the fair market value of the underlying asset. (e.g. land, buildings, etc.)

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

PROVISIONAL EMPLOYEE: Any 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.

GLOSSARY OF TERMS

R

REAL PROPERTY: Land, including the buildings and other structures attached to it, that is taxable under State law.

REFUNDING BONDS: Bonds issued to refinance an outstanding bond issue before the date the outstanding bonds become due or callable.

REVENUE: Money which the Village receives as income, including 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.

RESOLUTION: A special or temporary order of the legislative body requiring less legal formality than an Ordinance or Statute.

REVENUE: Funds the municipality receives as income.

S

SUPERVISORY CONTROL AND DATA ACQUISITION (SCADA): Systems used for controlling, monitoring, and analyzing industrial devices and processes. The system consists of both software and hardware components, and it enables remote and onsite gathering of data from the industrial equipment, and it warns when conditions become hazardous by sounding alarms.

T

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.

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

TRANSPORTATION IMPROVEMENT PLAN (TIP): A short-range plan listing all transportation projects in a municipality's planning area that seek federal transportation funding within at least a four-year horizon.

U

UNIFORMED EMPLOYEE: Any full-time employee who holds a position required to wear a uniform of apparel while on duty.

- Class I Classification: Police Department Command Staff, Police Officer, and Dispatcher
- Class II Classification: Any other staff position not otherwise specified in Class I

W

WIRELESS FIDELITY (Wi-Fi): A wireless networking technology that allows devices such as computers, mobile devices, and other equipment to interface with the Internet.



VILLAGE OF RANTOUL

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