



Fiscal Year 2021-2022 Budget

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2 March 2021

A vertical strip on the left side of the slide shows a close-up of a US dollar bill. The image is in a golden-yellow color scheme. It features the intricate patterns of the bill, including the eagle emblem and the word 'ONE' at the top.

Introduction

As we begin, we note this budget is balanced, based on projected revenues and expenditures for the next fiscal year. As always, the budget is a “living” document and WILL change throughout the year based on available resources. It is also projected assuming an end to the current COVID-19 pandemic, and if the virus were to last through another fiscal year, these projections would be impacted.



Introduction

- ↪ Process
- ↪ Priorities of the Budget
- ↪ Revenues
- ↪ Expenditures
- ↪ Other Funds
- ↪ Challenges
- ↪ Timeline



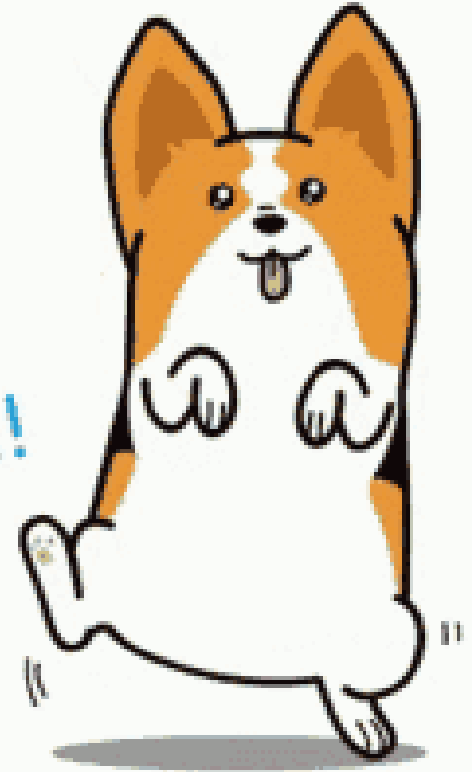
Process

- ✗ Department Heads began entering their budgets into the system in December
- ✗ Administrator and Finance Manager met with Department Heads in January to review their entries
- ✗ Administrator and Finance Manager reviewed the bottom line after meeting with Department Heads
- ✗ No further meetings were necessary
- ✗ Present Budget to Mayor and Trustees after final input from Department Heads

Process

A BIG Thank you to all the Department Heads and to Angie Schultz our Finance Manager for their incredible work on the Budget

Thank
You!



Priorities



balance the budget in wake of COVID-19 recovery



fund local match for state grant using General Fund not Reserves



fund capital out of General Fund not Reserves



maintain services



prepare for reduction in revenues

A vertical strip on the left side of the slide shows a close-up of a US dollar bill, featuring the eagle emblem and the number '100'.

Revenues

General
Fund
Revenues
are **UP**
1.46%

- total of \$11,069,283 this year over \$10,910,291 last year (\$158,992)
- includes one state grant
- numbers are conservative especially against state projections
- worried about LGDF

Revenues



Some revenues have managed to hold their own during COVID and are projected to continue to do so

- State and Local Sales tax
- General use tax
- Utility tax

Revenues



Some revenues have struggled during COVID and are projected to continue to do so

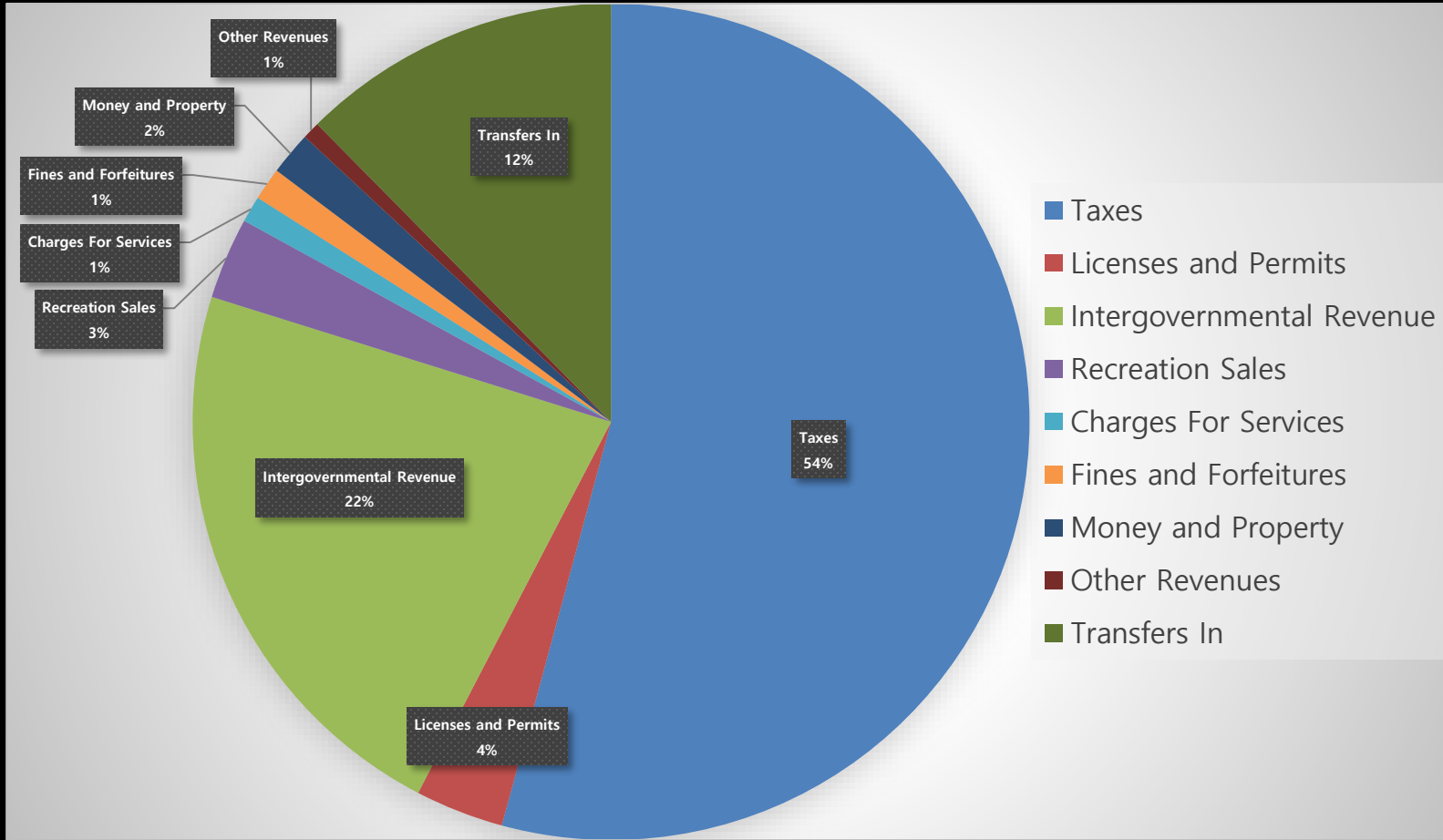
- Hotel tax
- Recreation fees
- Fees and Permits

Revenues



The Governor has included in his budget proposal a 10% reduction in Local Government Distributive Fund which for Rantoul equates to a loss of \$140,000

Revenues



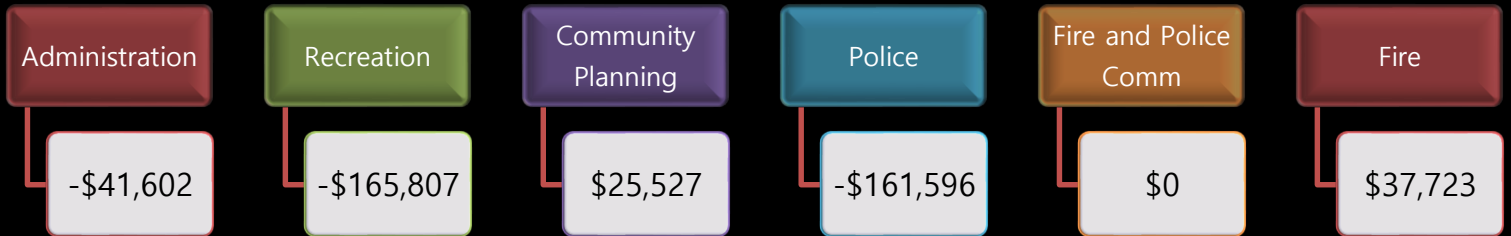
A vertical strip on the left side of the slide shows a close-up of a US dollar bill, featuring the eagle emblem and the number '100'.

Expenses

General
Fund
Expenses
are **Down**
2.69%

- total of \$11,051,101 this year over \$11,356,856 last year (\$305,775)
- three departments decreased, two departments increased, one had no change over last year

Expenses

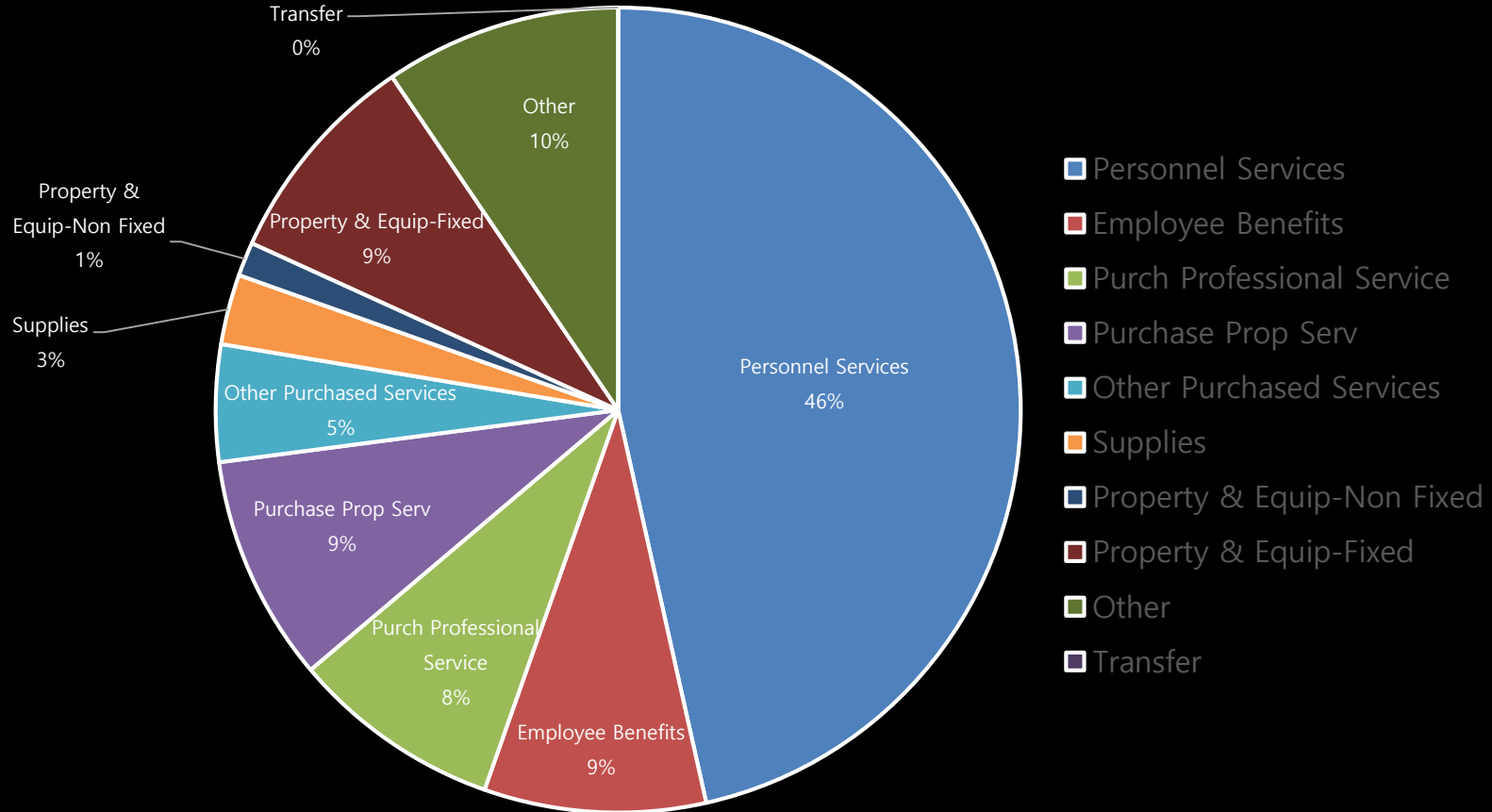


(\$305,775)

Expenses

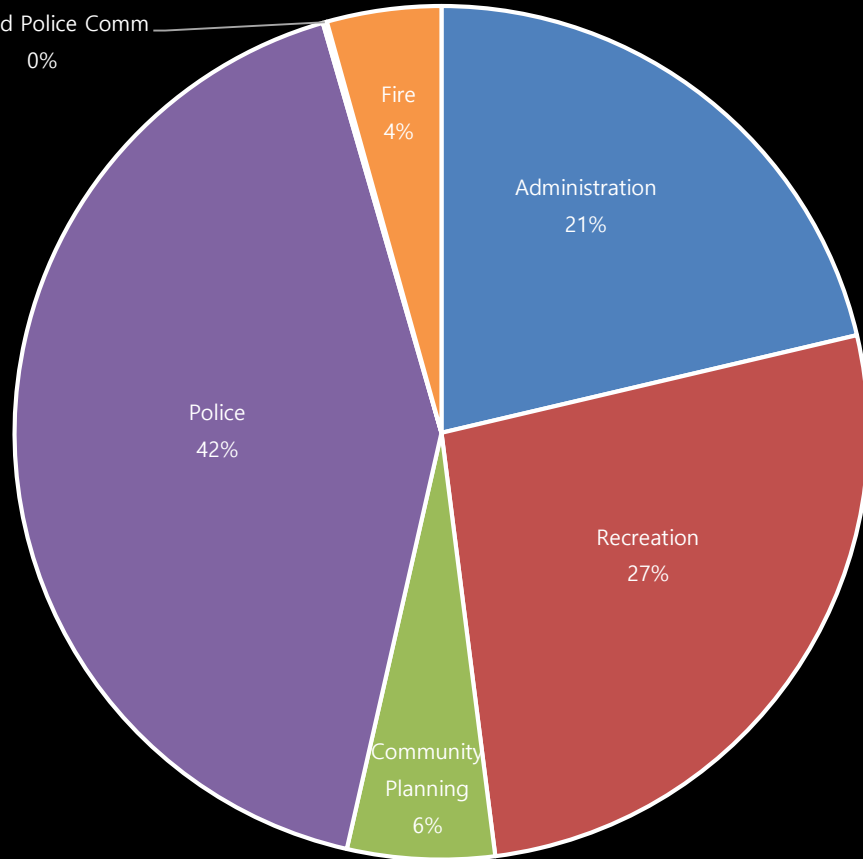
		FY 18	FY 19	FY 20	FY 21	FY 22	
10	Personnel Services	4,990,096	4,959,817	5,037,483	5,210,586	5,137,289	-1.41%
20	Employee Benefits	1,138,499	1,067,563	1,060,563	1,017,854	983,441	-3.38%
30	Purch Professional Service	840,384	843,167	851,220	875,022	933,978	6.74%
40	Purchase Prop Serv	824,766	763,098	887,430	1,047,506	1,004,652	-4.09%
50	Other Purchased Services	420,330	527,544	780,871	1,091,460	518,886	-52.46%
60	Supplies	274,999	318,308	317,445	315,884	311,575	-1.36%
70	Property & Equip-Non Fixed	71,292	66,320	53,450	72,117	150,400	108.55%
75	Property & Equip-Fixed	129,542	56,295	1,316,296	1,437,975	962,200	-33.09%
80	Other	213,806	208,190	292,488	288,452	1,048,680	263.55%
	Transfer	254,951	248,388	100,000	0	0	0%
		9,158,665	9,058,690	10,697,246	11,356,856	11,051,101	-2.69%

Expenses



Expenses

Fire and Police Comm
0%



- Administration
- Recreation
- Community Planning
- Police
- Fire and Police Comm
- Fire

Let's Dig A Little Deeper Into The Corporate Fund





Government Administration

Administration

UP \$34,068

- insurance unknown with Administrative Assistant vacancy

Elected Officials

UP \$35,029

- increase in elected officials salaries

Comptroller

DOWN \$631,998

- removal of Police Pension expenses to this divisional line, moved to General Government
- reduction in salary

Human Resources

UP \$4,612

- salary and insurance unknown with vacancy

General Government

UP \$516,687

- costs for Police Pension expenses now under this divisional line

Total Expenses **DOWN \$41,602 (-1.41%)**



Recreation

Administration

UP \$34,957

- changes to the salary and benefit structure, including filling one vacancy

Aquatic Center

UP \$35,756

- need to replace diving board
- filter media sand included in this budget since has not yet been accomplished

Forum

DOWN \$50,770

- some work done on Forum with PARC grant this year, but bulk still next fiscal year

Youth Center

UP \$488

- general increase in expenses



Recreation

Campgrounds

UP \$1,500

- increase in costs to utilities, porta-potties

Parks Maintenance

DOWN \$179,859

- reduction in land improvements (still will be doing some capital construction)
- capital equipment includes bagger mower, two used pickup trucks, Z mower

Parks Programs

DOWN \$7,879

- reduction in supplies

Total Expenses **DOWN \$165,807 (-5.33%)**



Community Planning

Planning and Zoning Administration

DOWN \$16,741

- reduction in insurance

Code Enforcement

UP \$27,240

- capital equipment includes new pick-up truck to replace 2004 Pontiac Grand-Am

Building

DOWN \$1,954

- general cost reductions

Rental Inspection

UP \$16,982

- reallocation of MIS costs from other divisions to this

Total Expenses UP \$25,527 (4.32%)



Police

Administration

UP \$229,625

- put both Deputy Chiefs under this division rather than splitting them between two
- salary and benefit increases, Animal Control Services expenses now reflected in this divisional line
- costs relevant to new Records Management System
- window replacement and building renovation expenses included

Support

DOWN \$43,512

- removed salary and benefits for vacant position



Police

Investigation

UP \$6,135

- general increase in salary and benefits

Patrol

DOWN \$354,044

- reduction in salaries in benefits, moved Deputy Chief to Administration, also reduce number of positions versus last year's budget
- contractual overtime moved to Special Events Fund
- no vehicles are budgeted in General Fund

ESDA

DOWN \$200

- no longer paying stipend, added to tasks of Deputy Chief
- increase in travel and education for training of new personnel

Total Expenses **DOWN \$161,596 (-3.37%)**



Fire

Administration

UP \$2,849

- general increase in expenditures

Suppression

UP \$34,874

- Added "Allocated Fleet Costs" to divisional line to cover maintenance by CM

Total Expenses UP \$37,723 (8.57%)



Fire And Police Commission

Administration

No Change

- no change in expenditures

Total Expenses **UNCHANGED**



Other Funds of Note

Motor Fuel Tax

UP \$1,099,531

- Engineering and Construction of Maplewood, Congress, Sheldon, and Broadmeadow

Electric Fund

UP \$389,715

- New industrial commercial substation, improvements at industrial park
- Overhead, underground improvements

Airport

DOWN \$194,499

- shows a surplus balance compared to last year's deficit balance

Final Numbers

The General Fund

•Revenues	\$11,069,283	(1.46%)
•Expenditures	\$11,051,101	(-2.69%)
•Surplus	\$ 18,182	

The Total Budget

•Revenues	\$51,017,316	(-0.34%)
•Expenditures	\$54,757,857	(-2.68%)
•Reserve Spending	\$ 3,740,541	

(major projects scheduled covered by reserves built up over time)



General Assumptions

- ✗ 2.5% increases for all non-union personnel; union personnel according to contract
- ✗ the Village will see a 10% REDUCTION in health insurance costs this year
- ✗ Wage Chart will be discussed in Closed Session and hopefully implemented as part of new Fiscal Year
- ✗ anticipated IMRF buy-outs were included in the budget
- ✗ identified Capital expenses were either placed in the budget, were included in the Enterprise Funds, or earmarked in Fund 307 depending on available dollars



Challenges

- 🤔 the lasting impact COVID will have on our finances are still unknown; how quickly some revenue sources recover, what additional expenses are still needed before economy levels
- 🤔 the Governor's proposed reduction to LGDF, if that will happen and if so to what amount (proposed 10%) and the impact it will have on our revenues
- 🤔 continuing to work on Capital planning so large purchases have funding set aside
- 🤔 long-term implementation of Wage Plan

Next Steps

the Budget will be placed on the website for all to view, along with this presentation

the Budget Hearing will be held at 5:45pm on March 9th

the Village Board will be asked to approve the Budget at Board Meeting

After review, PLEASE forward any questions or comments to
Scott Eisenhauer
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or call 217-892-6801

