



**Rantoul Village Board of Trustees
Regular Study Session
November 2, 2021
6:00 PM**

Order of Business

1. Call to Order

2. Roll Call

3. Approval of Agenda

4. Public Participation

Citizens wishing to address the Village Board with respect to any item of business listed upon the agenda, or any matter not appearing on the agenda, are asked to complete a public participation form, and submit it to the Village Clerk prior to the meeting. Comments will be limited to three minutes for each speaker.

5. Items from the Mayor

6. Items from Trustees

7. Items from the Clerk

All minutes are drafts until approved at the regular board meeting. The Village is required to post the approved minutes on their web site within 30 days of approval.

(A) Minutes of the Study Session October 5, 2021

(B) Minutes of the Board Meeting October 12, 2021

(C) Update on Clerk Training at the Annual Municipal Clerks of Illinois Institute and Academy

8. Items from Public Works

(A) Village of Rantoul / International Brotherhood of Electrical Workers (IBEW) Local 51 Memorandum of Agreement

9. Items from Recreation

(A) Hap Parker Family Aquatic Center Pulsar Briquette Chlorine Order

(B) Canopy Netting System for Rantoul Family Sports Complex

10. Items from the Administrator

(A) Rantoul Police Pension Fund Presentation

(B) Property Tax Levy Presentation

(C) Notification of Change to Credit Cards, Addition of Account

(D) Creation of Economic Development Electric Rate

(E) Items of Information

11. Items from Comptroller

12. Items from Human Resources

(A) Village Applicant Demographics Report



**Rantoul Village Board of Trustees
Regular Study Session
November 2, 2021
6:00 PM**

Order of Business

- 13. Items from Police Department**
- 14. Items from Fire Department**
- 15. Items from Building Safety**
- 16. Items from Community Development**
- 17. Items from Counsel**
- 18. Items for Closed Session**
- 19. Adjournment**

**BOARD OF TRUSTEES
VILLAGE OF RANTOUL**

AGENDA ITEM

ITEM: Public Participation	DEPARTMENT:
DATE: November 2, 2021	AMOUNT:
ATTACHMENTS:	ADMINISTRATIVE NOTES:
SUMMARY HIGHLIGHTS:	
RECOMMENDED ACTION:	
DEPARTMENT HEAD APPROVAL	VILLAGE ADMINISTRATOR

**BOARD OF TRUSTEES
VILLAGE OF RANTOUL**

AGENDA ITEM

ITEM: Minutes of the Study Session October 5, 2021	DEPARTMENT: Administration
DATE: November 2, 2021	AMOUNT:
ATTACHMENTS: 1. October 5 Minutes - draft	ADMINISTRATIVE NOTES:
SUMMARY HIGHLIGHTS:	
RECOMMENDED ACTION:	
DEPARTMENT HEAD APPROVAL	VILLAGE ADMINISTRATOR

**The RANTOUL VILLAGE BOARD OF TRUSTEES
REGULAR STUDY SESSION
October 5, 2021**

LOUIS B. SCHELLING MEMORIAL BOARD ROOM
RANTOUL MUNICIPAL BUILDING, 333 S. TANNER, RANTOUL, IL

A Regular Study Session of the Board of Trustees of the Village of Rantoul was held at 6:00 P.M. Mayor Smith called the proceeding to order at 6:00 P.M.

Roll Call

The Clerk called the roll, finding the following members present:

Mayor Smith, and Trustees Crider, Wilkerson, Hall, Robertson, Weathersby and Johnson – 7

The following representatives of Village departments were also present:

Scott Eisenhower, Administrator; Debbie Sage, Human Relations; Tony Brown, Police Chief; Corky Vericker, Interim Airport Manager; Chris Milliken, Urban Planning Manager; Jake McCoy, Assistant Public Works Director; David Wesner, Attorney and Janet Gray, Village Clerk

Approval of Agenda

Trustee Crider moved to approve the agenda. Trustee Hall seconded the motion. On a roll call vote:

YEAS: Crider, Wilkerson, Hall, Robertson, Weathersby and Johnson - 6.

NAYS: None – 0.

The motion carried 6-0.

Public Participation

Mr. Wendell Goldston addressed the board concerning the cost of rides on C-Carts for senior citizens. He proposed a voucher that would allow them to go between Rantoul and Champaign at no cost.

Chris Powers expressed frustration that he felt all the development was being done on the west side of town and none on the east side. He was not in favor of giving an established restaurant a zero-interest loan.

Items from Mayor

Jayne DeLuce, Executive Director of Visit Champaign County gave a presentation on their annual report. She stated that the new Director of Illinois Tourism had recently toured several sites in Rantoul including Taylor Studios, Hardy's Reindeer Ranch and the Sports Complex.

Items from Trustees

- A. Trustee Johnson asked about the Bike Path Extension on Maplewood Drive to Crane Dr. The Assistant Public Works Director responded that this would be designed and built next summer (2022).
- B. Trustee Weathersby asked about the lighting behind a clothing store on South Maplewood. The Assistant Public Works Director said he would look into it but that most of the lighting behind the stores were security lights paid for by the establishments at a cost of \$15.00 per month.
- C. Trustee Hall asked about the sale of vacant lots approved by the Board. The Administrator said that two of the properties had sold. The other property received a bid but the bidder needs to clear up other debt with the Village before the sale can be completed.
- D. Trustee Johnson asked about the campers and port-a-potty behind the vacant lot on Rt. 136. The Administrator stated the property was privately owned but that the Village would look into the situation.
- E. Trustee Robinson asked if the Village could look into providing vouchers for senior citizens riding C-Carts. The Administrator said he could look into this. Currently no funds are budgeted for this program.
- F. Trustee Weathersby said that the Regional Plan Commission has some Transportation Programs. She will look into them.
- G. Trustee Hall said he would also like the Village to look into the bus vouchers.
- H. Trustee Hall said he had attended the Domestic Violence Awareness Rally. He thanked the planners and said it was an excellent program.

Items from Clerk

- A. Minutes of Study Session on September 7, 2021
- B. Minutes of Board Meeting on September 14, 2021

These minutes will go to the Board for approval.

Items from Administration

- A. The Administrator presented a one-year extension to the agreement with C-Carts to provide bus service in Rantoul and to and from Champaign. The agreement runs from November 2021 to October 2022 with a monthly payment of \$9,652.00 which is a 3% increase over last year. The contract also includes a proration of the monthly fee if there is an interruption of service. This item will go to the Board for approval.
- B. The Administration presented an Ordinance amending Chapter 20 which would allow for Craft Grower Marijuana Businesses in the Village. This would be for an indoor operation and would prohibit retail dispensing of the product. Dane Ehler and Blake Schilb gave a presentation of their plans and answered questions from the Board. The consensus of the Board was to postpone this until November to allow for input from the citizens.

- C. Traffic flow on Rt. 136 has increased with the new Sports Center and other businesses on Rt. 136. The Village is requesting that IDOT reduce the speed limit between Murray Road and Myers Street to 35 MPH. This change would require a Resolution of Support from the Village. This item will go to the Board for approval.
- D. Bergson, LLC has applied for a \$40,000.00 loan at 3.25% from a local bank to develop more space for a restaurant at 109 E. Sangamon Ave. They are requesting the Village pay the interest on this loan of approximately \$80.00 to \$100.00 a month. In June the Village approved the payment of interest on loans issued by a local banking facility that would meet the EDA Loan Program requirements because there are no funds available from the Village for these loan requests. There are sufficient funds in the Economic Development fund to meet this request.

Items from Comptroller

No Items to Report.

Items from Human Resources

- A. Presented the applicant demographics reports.

Items from Police Department

- A. The Police Department would like to purchase new flooring for the main level and basement to replace the flooring installed during the original construction. They are asking approval to purchase the flooring from Carpet Weavers at a cost of \$25,580.00. This item will go to the Board for approval

Items from Fire Department

No Items to Report.

Items from Building Safety

No items to report.

Items from Community Development

- A. The Village has a buyer for 501 & 505 Condit Drive. The company will relocate their business from Champaign and will produce compost in one building and have a research and development laboratory in the other. The Village has requested that the FFA release the property for sale. Until that action is completed, the buyer will make a down payment of \$5,000.00 and lease the property from the Village. The amount of the sale is \$240,000.00. This item will go to the Board for approval.

Items from the Recreation

No items to report.

Items from Public Works

No items to report.

Items from Counsel

Mr. Wesner said he has a hearing on Wednesday the 6th and more next week. He will give an update after those hearings.

Items for Closed Session

Trustee Hall made a motion to enter into closed session pursuant to 5 ILCS 120/2 (C) 6, to consider setting of a price for sale or lease of property owned by the public body.

Trustee Crider seconded the motion. On a roll call vote:

YEAS: Hall, Robertson, Weathersby, Johnson, Crider, and Wilkerson— 6.

NAYS: None – 0.

The motion carried 6-0.

The Mayor requested a five minute break at 8:18 pm.

The Village Board went into Closed Session at 8:26 pm.

The Village Board returned to Open Session at 8:38 pm.

The Mayor encouraged the Board to stop by Hangar 2 and see the changes in the building.

Meeting Adjourned

The Mayor adjourned the meeting at 8:39 pm.

Respectfully submitted,

Janet E. Gray, MMC
Village Clerk

Approved

Charles Smith
Village President

ATTEST:

Janet E. Gray, MMC
Village Clerk

I, Janet E. Gray, Village Clerk of the Village of Rantoul, Illinois, do hereby certify that the foregoing minutes are a true and correct copy of the Study Session of the Board of Trustees held October 5, 2021 as the same appears on the records of the Village now in my custody and keeping.

Janet E. Gray, MMC
Village Clerk

**BOARD OF TRUSTEES
VILLAGE OF RANTOUL**

AGENDA ITEM

ITEM: Minutes of the Board Meeting October 12, 2021	DEPARTMENT: Administration
DATE: November 2, 2021	AMOUNT:
ATTACHMENTS: 1. October 12 Minutes - draft	ADMINISTRATIVE NOTES:
SUMMARY HIGHLIGHTS:	
RECOMMENDED ACTION:	
DEPARTMENT HEAD APPROVAL	VILLAGE ADMINISTRATOR

**RANTOUL VILLAGE BOARD OF TRUSTEES
REGULAR BOARD MEETING
OCTOBER 12, 2021**

LOUIS B. SCHELLING MEMORIAL BOARD ROOM
RANTOUL MUNICIPAL BUILDING, 333 S. TANNER, RANTOUL, IL

A Regular Meeting of the Board of Trustees of the Village of Rantoul was held at 6:00 P.M., President Charles Smith presiding. President Smith called the meeting to order.

Invocation & Pledge of Allegiance

Trustee Wilkerson opened the meeting with prayer. Following the invocation, Trustee Johnson led the audience in recitation of the Pledge of Allegiance.

Roll Call

The Clerk called the roll, finding the following members present:

Mayor Smith, and Trustees Crider, Wilkerson, Hall, Robertson, Weathersby and Johnson – 7.

The following representatives of Village departments were also present:

Tony Brown, Police Chief; Chris Milliken, Urban Planning Manager; David Wesner, Attorney and Janet Gray, Village Clerk.

Approval of Agenda

Trustee Hall moved to approve the agenda for the meeting, as presented.

Trustee Crider seconded the motion. On a Roll Call vote:

YEAS: Hall, Robertson, Weathersby, Johnson, Crider and Wilkerson – 6.

NAYS: None – 0.

The motion carried 6-0.

Public Participation

Terry Workman urged the Trustees to speak to citizens in their districts on issues but reminded them that their votes affect the entire Village.

Chris Powers addressed the Board regarding the agenda item for Bergson, LLC. He also encouraged all citizens to get vaccinated for COVID 19 and to wear masks.

Wendell Golston encouraged the Village to rename streets to include the Black citizens who helped develop Rantoul. He also said a podium would be nice for the public participant speakers.

Loise Haines thanked Trustee Weathersby for including her on a phone call with Dane Ehler regarding his proposed project. She would like to see a public forum called to further discuss this issue.

A. Consent Agenda

Approval of Consent Agenda Items by Omnibus Vote

- A. Minutes of Regular Study Session Meeting September 7, 2021
- B. Minutes of Regular Board Meeting September 14, 2021
- C. Approval of bills and monthly financial report

Trustee Wilkerson moved to approve the Consent Agenda items by omnibus vote. Trustee Hall seconded the motion. On a Roll Call vote:

YEAS: Wilkerson, Hall, Robertson, Weathersby, Johnson and Crider – 6.

NAYS: None – 0.

The motion carried 6-0.

B. Consideration of Bids, Contracts & Other Items of Expenditure

Trustee Johnson moved to authorize and approve the purchase of new flooring for the main level and basement of the Police Department in the amount of \$26,264.00. Trustee Weathersby seconded the motion. On a Roll Call vote:

YEAS: Johnson, Crider, Wilkerson, Hall, Robertson and Weathersby – 6.

NAYS: None – 0.

The motion carried 6-0.

C. Consideration of Ordinances & Resolutions

Ordinance No. 2681

AN ORDINANCE AUTHORIZING AND APPROVING AN AGREEMENT FOR THE SALE OF REAL ESTATE OWNED BY THE VILLAGE OF RANTOUL, ILLINOIS (501 & 505 CONDIT DRIVE)

Trustee Crider moved to pass Ordinance No. 2681. Trustee Wilkerson seconded the motion. On a Roll Call vote:

YEAS: Crider, Wilkerson, Hall, Robertson, Weathersby and Johnson – 6.

NAYS: None – 0.

The motion carried 6-0.

Ordinance No. 2682

AN ORDINANCE AUTHORIZING AND APPROVING AN AGREEMENT FOR THE SALE OF REAL ESTATE OWNED BY THE VILLAGE OF RANTOUL, ILLINOIS (721 Galaxy Street)

Trustee Wilkerson moved to pass Ordinance No. 2682. Trustee Crider seconded the motion. On a Roll Call vote:

YEAS: Wilkerson, Hall, Robertson, Weathersby, Johnson and Crider – 6.

NAYS: None – 0. The motion carried 6-0.

Resolution No. 10-21-1347

**A RESOLUTION AUTHORIZING AND APPROVING AN AGREEMENT
REGARDING EXPANDING SERVICES OF THE RANTOUL
TRANSPORTATION SERVICE PROGRAM (“C-CARTS”)**

Trustee Johnson moved to pass Resolution No. 10-21-1347. Trustee Hall seconded the motion. On a Roll Call vote:

YEAS: Johnson, Crider, Wilkerson, Hall, Robertson and Weathersby– 6.

NAYS: None – 0.

The motion carried 6-0.

Note from the Clerk: This Resolution Number was previously assigned to the Safe Routes to School Resolution that was passed at the September 14, 2021 meeting. The new number assigned to this resolution is **Resolution No. 10-21-1350**. This is not a substantive change and does not need Board approval or reaffirmation.

Resolution No. 10-21-1348

**A RESOLUTION REQUESTING ILLINOIS DEPARTMENT OF
TRANSPORTATION TO REDUCE SPEED ON STATE RIGHT-OF-WAY
(ROUTE 136)**

Trustee Hall moved to pass Resolution No. 10-21-1348. Trustee Weathersby seconded the motion. On a Roll Call vote:

YEAS: Hall, Weathersby, Johnson, Crider and Wilkerson – 5.

NAYS: Robertson – 1.

The motion carried 5-1.

Resolution No.10-21-1349

**A RESOLUTION AUTHORIZING AND APPROVING AN AGREEMENT FOR
PAYMENT OF INTEREST BETWEEN THE VILLAGE OF RANTOUL
AND BANK OF RANTOUL (Bergson, LLC)**

Trustee Johnson moved to pass Resolution No. 10-21-1349. The motion died for lack of a second.

D. New Business

E. Announcement

The Mayor reviewed the list of Rantoul businesses that were chosen in the 2021 News Gazette People’s Choice Awards promotion.

Trustee Robertson made a statement regarding a meeting with the Mayor last week.

Mayor Smith acknowledged that he had met with Trustee Robertson.

Trustee Hall stated that District 5 would hold a Neighborhood Meeting on October 21 at 6:30 pm at the American Lutheran Church

Trustee Weathersby stated that District 1 would hold a meeting on October 15 in the Conference Room at the Municipal Building.

F. Closed Session

No closed session was held.

G. Adjournment

The Mayor adjourned the meeting at 6:37 pm.

MEETING ADJOURNED

Janet E. Gray, MMC
Village Clerk

Approved

Charles Smith
Village President

ATTEST:

Janet E. Gray, MMC
Village Clerk

I, Janet E. Gray, Village Clerk of the Village of Rantoul, Illinois, do hereby certify that the foregoing minutes are a true and correct copy of the Regular Meeting of the Board of Trustees held October 12, 2021 as the same appears on the records of the Village now in my custody and keeping.

Janet E. Gray, MMC
Village Clerk

**BOARD OF TRUSTEES
VILLAGE OF RANTOUL**

AGENDA ITEM

ITEM: Update on Clerk Training at the Annual Municipal Clerks of Illinois Institute and Academy	DEPARTMENT: Administration
DATE: November 2, 2021	AMOUNT:
ATTACHMENTS: 1. MCI Scholarship Award Letter 2. 2021 MCI Institute Schedule 3. 2021 MCI Academy Schedule	ADMINISTRATIVE NOTES: Both the Village Clerk and Deputy Clerk recently attended the Institute and Academy in Bloomington, Illinois, presented by Eastern Illinois University and accredited for training credits through the International Institute of Municipal Clerks.
SUMMARY HIGHLIGHTS: Each year, Eastern Illinois University offers the Institute and Academy to the Clerks of Illinois as one of their major educational opportunities. The Institute is a three-year program that provides basic and advanced training for new clerks. The completion of this program is a major step toward receiving a Certified Municipal Clerk's (CMC) designation. The Academy is for Clerks who have obtained their CMC or Master Clerk designations who wish to continue their training, which includes annual updates on FOIA and OMA legislation. I want to thank the Mayor and Board for providing the opportunity for both the Deputy Clerk and the Village Clerk to attend this year's training. Tana Ward, the Deputy Clerk, began the Institute as a year one student, and Janet Gray, Village Clerk, attended the Academy. The registration fee for each was \$450.00. We are very appreciative of this opportunity for advanced training, and the funds it takes to provide it. With that in mind, both Tana and I looked for outside sources to assist with this cost. The Deputy Clerk applied for and received a \$450.00 scholarship from the Municipal Clerks of Illinois (MCI), which paid her full registration fee. MCI has an annual scholarship fundraising raffle that awards scholarships to a Clerk in each of the state's nine districts that sells the most tickets. The Clerk received a \$200.00 scholarship for high sales in 2020, and another \$200.00 scholarship for high sales in 2021. There was no Academy in 2020, so these two scholarships were applied to the 2021 Academy.	

Again, thank you for your support of the Clerk's continued education so that we can better serve you and the community.

RECOMMENDED ACTION:

DEPARTMENT HEAD APPROVAL

VILLAGE ADMINISTRATOR

August 6, 2021

Tana Ward, Deputy Clerk
Village of Rantoul
P.O. Box 38
Rantoul, IL 61866

Re: Bertha Eleanor Rohrbach Scholarship

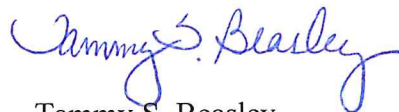
Dear Tana,

The MCI Scholarship Committee met on July 22, 2021 and reviewed your application for the Bertha Eleanor Rohrbach Scholarship. On behalf of the Executive Board and the membership of the Municipal Clerks of Illinois, I am pleased to inform you that your scholarship application has been approved. You have been awarded a \$550 scholarship toward your attendance at the 2021 Municipal Clerks of Illinois Institute in Bloomington, October 10 - 15.

You will need to pay the total registration fee directly to Eastern Illinois University. After completion of the Institute you will receive a letter from EIU confirming the education points you earned. That letter will serve as your proof of attendance. Please send a copy of it with a cover letter to Treasurer Sorrell indicating who the check should be made payable to. MCI will then reimburse the \$550 awarded from the scholarship fund. **Please note:** To receive payment of your scholarship, your reimbursement request must be postmarked no later than December 31, 2021. No reimbursements will be made if postmarked after the December 31 deadline.

We look forward to seeing you in Bloomington and congratulate you on your scholarship award.

Sincerely,



Tammy S. Beasley
Vice President
Municipal Clerks of Illinois

cc: Jennifer Sorrell, MCI Treasurer

Municipal Clerks of Illinois Institute and Academy
October 10-15, 2021
Doubletree Hotel, Bloomington, Illinois
Year 1, Year 2, and Year 3 Institute Program

Sunday, October 10

1:00 – 6:00 PM	Registration Open	<i>Courtyard</i>
2:00–5:00 PM	Institute Pre-Conference Excel Tips and Tricks Training – <i>Kelly Cummings, LRS Education Services</i> This session will cover three topics: Formulas & Shortcuts, Copying, Pasting & Dragging, and Sorting & Filtering. While we all know that Microsoft gives us multiple ways to do one task, this course will teach you some of the easiest and lesser-known ways to complete tasks. Naming ranges, converting data to tables, adding a data form, activating auto filters, using flash fill and the quick analysis button are just a few of the goals for this class. Information will be presented in a demonstration method with files and handouts provided to follow along. Questions and discussion are strongly encouraged.	<i>Brickyard 6</i>
6:00 PM	Welcome Dinner	<i>Brickyard 5</i>
7:30–9:00 PM	Networking Opportunity/Hospitality	<i>Presidential Suites</i>

Monday, October 11

7:00–8:30 AM	Breakfast provided for hotel guests Welcome and Orientation Knowledge Transfer Action Plan (KTAP) Session – All institute participants must attend	<i>Brickyard 4</i>
8:30 AM–Noon	Concurrent Sessions Year 1—Knowing Yourself and Knowing Others: A Myers-Briggs Type Indicator Workshop <i>Molly Grisham, Professional Training Consultant</i> The Myers Briggs Type Indicator (MBTI) is a valuable tool that gives everyone a common language for understanding the different ways people acquire meaning. It assists in improving the effectiveness of individual team members, team leaders, and the entire team. Lecture, discussion, and activities will be used during this session to increase learning about your preferences and tendencies in dealing with others, taking in information, making decisions, and managing time and projects. Year 2 - Parliamentary Procedures 102 <i>Deborah Underwood</i> This session will include “ <i>Robert’s Rules</i> in the Clerk’s World” and specific rules for ranking motions. Interactive completion of a ranking motion chart will be included. Year 3 – Year 3 –Public Speaking <i>Tiffany Olson</i> Public speaking is not just the #1 fear people have; it’s also the #1 skill employers are looking for in new hires. So, while it’s clear that strong public speaking skills are important, sometimes the feeling of “I’m not good at it and never will be” takes over and is difficult to conquer. In “Knowledge is Power: Foundations of Public Speaking,” Communication Instructor, Tiffany Olson, will meet you where you are and take you to the next level by providing strategies to help conquer that fear. You will learn about message design (what you say), delivery (how you say it) and practical application (putting it all together). Through interactive lecture, video, writing prompts and practice, you will learn how to deliver messages more efficiently, thoughtfully, and effectively.	<i>Brickyard 5</i> <i>Brickyard 6</i> <i>Brookridge</i>
Noon	All Institute - Lunch provided – Buffet in PFA	dining tables in Brickyard 3
1:00–4:30 PM	Concurrent Sessions Year 1—Knowing Yourself and Knowing Others (<u>continued</u>) <i>Molly Grisham, Professional Training Consultant</i> Year 2 – Budgeting <i>Molly Talkington and Julie Zolghadr</i> Tracking Labor Costs, Mythbusters & Governmental Budgeting for Non-Finance Staff will all be discussed in this session on budgeting. Year 3 – Parliamentary Procedures 103 <i>Deborah Underwood</i> This session will include specific detailed information on the “Three Rs of Parliamentary Procedure” and “Parliamentary Pickles.” Clerks will answer questions regarding those three Rs, and answer questions that have caused questionable meeting situations for municipal clerks.	<i>Brickyard 5</i> <i>Brickyard 6</i> <i>Brookridge</i>
4:30–5:30 PM	All Institute - KTAP Session All Institute - Dinner on own	<i>Brickyard 4</i>
7:30–9:00 PM	Networking Opportunity/Hospitality	<i>Presidential Suites</i>

Tuesday, October 12

7:30 – 8:30 AM	Breakfast provided for hotel guests All Institute - KTAP Session	<i>Brickyard 4</i>
8:30 AM–Noon	All Institute - Concurrent Sessions	
	Year 1— Parliamentary Procedures 101 <i>Deborah Underwood</i> This session will include the evolution of parliamentary procedure, basic information, handling of a motion, and the processes of amending. True and False testing as well as role playing will be covered.	Brickyard 5
	Year 2 – Team Building <i>Molly Grisham, Professional Training Consultant</i> In this session, we will focus on inclusive practices while sharing some tools and processes which allow individuals to connect on a deeper level and become a stronger team. As a former college coach, I understand the value of building and maintaining teams. In my current work, I partner with athletic teams, educators, and corporations who desire to develop healthy individuals into high-performing teams. I believe that the most effective teams encourage people to bring their whole self to their work which requires us to work on ourselves in order to make our teams better. This is certainly difficult work in a stable environment but when pressure or uncertainty creeps in the strength of a team will be put to the test.	<i>Brickyard 6</i>
	Year 3 - IML and FOIA/OMA <i>Brad Cole – Executive Director, Illinois Municipal League (8:30-9:30)</i> Rare opportunity to ask questions about the Illinois Municipal League from the IML Executive Director <i>Laura Harter – Assistant Attorney General (9:30-noon)</i>	<i>Brookridge</i>
	Better Understanding and Compliance. The Public Access Bureau works to educate public bodies and citizens about the Illinois Freedom of Information Act and the Open Meetings Act, and to address allegations that public bodies are violating those laws. This 2-hour presentation on FOIA and OMA will provide an overview of the laws, including legislative updates, hypotheticals, and practical strategies for compliance. Participants are encouraged to ask questions throughout the presentation.	<i>Brookridge</i>
Noon	All Institute - Luncheon with Exhibitors Buffet in PFA Courtyard	<i>dining tables in Brickyard 3</i>
1:00–4:30 PM	All Institute – Impacts of Poverty <i>Missy Meiners, School of Extended Learning Eastern Illinois University</i> This session will guide participants through reflection of poverty and the impacts poverty has on his/her community. Statistics, research, key factors, and guidelines of poverty will be used as a foundation for engaging discussions among participants.	<i>Brickyard 4</i>
4:30 – 5:15 PM	All Institute –KTAP Session	<i>Brickyard 4</i>
4:30–7:30 PM	Exhibits Open	<i>Brickyard 1 & 2</i>
5:15–7:30 PM	Reception in Exhibit Hall – prize drawing at 6:30 PM Must be present to win.	<i>Brickyard 1 & 2</i>
	All Institute - Dinner on own	

Wednesday, October 13

7:30 – 8:30 AM	Breakfast provided for hotel guests All Institute - KTAP Session	<i>Brickyard 4</i>
8:30 AM–Noon	All Institute and Academy Session New Laws, Conflicts, and Trends to Watch <i>Keri-Lyn Krafthefer, Kurt Asprooth</i> This session provides an overview of current laws, revisions, rules, and regulations that apply to the professional clerk. You will learn how to identify potential intended and unintended consequences of actions or inactions. *Academy member group photo following session	<i>Brickyard 5 & 6</i>
Noon	All Institute and Academy- Luncheon at Hotel – Buffet in PFA/Courtyard	<i>dining tables in Brickyard 3</i>
1:00–4:30 PM	Concurrent Sessions	
1:00–4:30 PM	Year 1 – The Role and Function of the Office of Municipal Clerk <i>Karen Buzzard, MMC, City of Trenton and Kittie L. Kopitke, RMC, MMC, Village Clerk/Collector, Village of Streamwood</i> The full spectrum of duties of the professionals we call clerks are explored. This session reviews the rich history of the clerk profession and looks to the future.	<i>Brickyard 4</i>
1:00–2:30 PM	Year 2 – Records retention – Field Trip <i>Host Clerks Leslie Yocum and Amanda Mohan, Bloomington – ‘The Hub’</i> 1:00-2:30 – We will travel to visit Bloomington Records Retention Center “The Hub” Bloomington’s City Services Hub, described as a one stop location for new residents and businesses. Learn of their journey to move multiple departments under one roof and their experiences in moving to electronic records.	<i>Meet at Registration Table</i>
2:30–4:30 PM	<i>Host Clerk Angie Huonker, Normal, IL</i> 2:30-4:30 – We will travel to visit the city clerk’s office in Normal. Hear how they used grant funding and innovative strategies to incorporate the work of local artists as they revitalized their building. Learn about their innovative technology updates for reasonably low costs.	
1:00–4:30 PM	Year 3 & Academy-Relationships 101: What Every Leader Needs to Know Jan Mirikitani This class examines the fallacious assumption that educated adults inherently know how to build professional workplace relationships, regardless of who the other person in the relationship is & regardless of assigned position. Not true. In fact, people getting along at work in a respectful manner is the greatest problematic challenge of professional work-life. Many employees communicate with over familiarity without a personal filter or boundaries, communicating at work exactly how they do at home or at a bar. Building professionally respectful relationships will be the focus of this session. You’ll explore how people tend to build relationships, what doesn’t build successful work relationships and how to lead your team in building professional work relationships.	<i>Brickyard 1 & 2</i>
4:30 – 5:30 PM	All Institute – KTAP Session	<i>Brickyard 4</i>
5:45 PM	Municipal Clerks of Illinois Annual Meeting All Institute – Dinner on own	<i>Brickyards 1 & 2</i>
8:00–9:30 PM	Networking/Hospitality	<i>Presidential Suites</i>

Thursday, October 14

7:00–8:00 AM	Breakfast provided for hotel guests All Institute - KTAP Session	<i>Brickyard 4</i>
8:00 AM	Photo Sessions for Institute Participants, MCI Board, and Institute Training Committee	<i>Brookridge</i>
8:00 AM	Institute Year 1	
8:05 AM	Institute Year 2	
8:10 AM	Institute Year 3	
8:15 AM	MCI Board	
8:20 AM	Institute Training Committee	
8:30 AM–Noon	All Institute and Academy “The New Sensitivity Touchpoints of Today’s Environment” <i>Sean McCandless and Ty Dooley</i> In this session, we will examine the importance of social equity, diversity, and inclusion (SEDI) in public service. The session will focus on a) the causes and effects of inequities in institutions; b) how SEDI positively contributes to agency performance; and c) strategies at the personal, group, and institutional levels to foster SEDI.	<i>Brickyard 5 & 6</i>
Noon	All Institute – Lunch Provided – Buffet in PFA	<i>dining tables in Brickyard 1 & 2</i>
1:30 – 5:00 PM	Institute Year 1 – The Role and Function of the Office of Municipal Clerk (<u>continued</u>) <i>Karen Buzzard, MMC, City of Trenton and Kittie L. Kopitke, RMC, MMC, Village Clerk/Collector, Village of Streamwood</i> The full spectrum of duties of the professionals we call clerks are explored. This session reviews the rich history of the clerk profession and looks to the future.	<i>Brickyard 4</i>
1:30 – 3:30 PM	Year 2 and 3 – Ethics in the News <i>Michelle Casey and Nathan Rice</i> At the end of the Spring Session of the Illinois General Assembly, lawmakers approved bi-partisan ethics reform legislation, Senate Bill 589, that will take effect on January 1, 2022. The bill revised provisions of the law regulating governmental lobbying by elected officials, gift ban, and prohibited political activity. The Executive Ethics Commission “Ethics in the News” training by EEC Executive Director Michelle Casey and Assistant General Counsel Nathan Rice will provide an overview on four categories addressed by the new ethics law: • Senate Bill 539’s Impact on Local Government. Specifically, the presentation will focus on the bill’s new restrictions on the lobbying by elected and appointed officials of units of local government. • Ethics Act’s Gift Ban: The presentation will explain that an Ethics Gift Ban local government version must be adopted by units of local government by resolution or ordinance. • Ethics Act’s Ban & Prohibited Political Activity: The presentation will address the Prohibited Political Activity local government version must be adopted by units of local government by resolution or ordinance. • Other Ethical Behavior in Government. The presentation will summarize requirements imposed on units of local government to conform to other applicable ethics laws and regulations (i.e., open meetings act, FOIA, records retention etc.).	<i>Brickyard 5</i>
3:30-5:00 PM	Year 2 and 3 - Roundtable Discussion <i>Panel of veteran Clerks</i> Bring your questions for veteran clerks to answer and learn from their years of experience.	<i>Brickyard 5</i>
6:00 PM	Reception –	<i>Brickyard 1, 2 & 3</i>
7:00 PM	All Institute – Awards Banquet	<i>Brickyard 1, 2 & 3</i>

Friday, October 15

7:00–8:15 AM

Breakfast provided for hotel guests
All Institute - KTAP Session

Brickyard 4

8:30–Noon

All Institute and Academy Session – Keynote Address
Randy Fox

Brickyard 1, 2 & 3

SILVER PLATTER SERVICE: How to Create a Culture of Excellence. An unforgettable journey through powerful stories, action-based strategies and interactive moments that will transform you and the culture of your team.

Randy Fox

Discover the art of first-class service – at the silver platter level. The audience will leave with:

- Key Strategies in building an intentional, trusting, and accountable team culture
- Practical steps to service excellence
- The how to's in navigating change
- Tools to pursue unity
- Understanding of their leadership influence on the team
- And much more!

Based on a real-life situation, which Randy has shared for years with thousands of people, this keynote is truly transformational. If you want to raise the standard, be intentional about culture and have a team that serves at the highest levels, this presentation experience is for you!

Noon

Adjourn

Safe travels everyone.

Thank you for attending the 2021 MCI Institute.

All sessions subject to change.

**Municipal Clerks of Illinois Institute and Academy
October 10 – 15, 2021
Double Tree, Bloomington Illinois
Academy Program**

Tuesday, October 12

7:30 AM–6:00 PM	Registration Open	<i>Courtyard</i>
4:30–7:30 PM	Exhibits Open	<i>Brickyard 1 & 2</i>
5:15–7:30 PM	Reception in Exhibit Hall – prize drawing at 6:30 PM Must be present to win.	<i>Brickyard 1 & 2</i>
	All Institute - Dinner on own	

Wednesday, October 13

7:00–8:30 AM	Breakfast provided for hotel guests	
8:30 AM–Noon	All Institute and Academy Session New Laws, Conflicts, and Trends to Watch <i>Keri-Lyn Krafthefer, Kurt Asprooth</i> This session provides an overview of current laws, revisions, rules, and regulations that apply to the professional clerk. You will learn how to identify potential intended and unintended consequences of actions or inactions.	<i>Brickyard 5 & 6</i>
Noon	All Institute and Academy- Luncheon at Hotel – Buffet in PFA/Courtyard	<i>dining tables in Brickyard 3</i>
1:00–4:30 PM	All Institute and Academy Session Academy & Year 3-Relationships 101: What Every Leader Needs to Know Jan Mirikitani This class examines the fallacious assumption that educated adults inherently know how to build professional workplace relationships, regardless of who the other person in the relationship is & regardless of assigned position. Not true. In fact, people getting along at work in a respectful manner is the greatest problematic challenge of professional work-life. Many employees communicate with over familiarity without a personal filter or boundaries, communicating at work exactly how they do at home or at a bar. Building professionally respectful relationships will be the focus of this session. You'll explore how people tend to build relationships, what doesn't build successful work relationships and how to lead your team in building professional work relationships.	<i>Brickyard 1 & 2</i>
5:45 PM	Municipal Clerks of Illinois Annual Meeting	<i>Brickyards 1 & 2</i>
	All Institute – Dinner on own	
8:00–9:30 PM	Networking/Hospitality	<i>Presidential Suites</i>

Thursday, October 14

7:00 - 8:30 AM Breakfast provided for hotel guests

8:30 AM–Noon **All Institute and Academy**

“The New Sensitivity Touchpoints of Today’s Environment”

Brickyard 5 & 6

Sean McCandless and Ty Dooley

In this session, we will examine the importance of social equity, diversity, and inclusion (SEDI) in public service. The session will focus on a) the causes and effects of inequities in institutions; b) how SEDI positively contributes to agency performance; and c) strategies at the personal, group, and institutional levels to foster SEDI.

*Academy member group photo following session

Noon All Institute – Lunch Provided – Buffet in PFA

dining tables in Brickyard 1 & 2

1:30–5:00 PM

Colin Powell: It Worked for Me in Life & Leadership: My 13 Rules for Leading

Brickyard 6

Jan Mirikitani

Colin Powell served four U.S. Presidents, was Chairman of the Joint Chiefs of Staff, and served in many prestigious positions in the Army and political service. But his book narrated to Tony Koltz feels as if you are sitting on his porch in a rocker talking to an honest unpretentious friend. His thirteen leadership rules are principles that anyone of us can apply to our daily personal & professional work-life & make a positive difference. His insights to human nature are accurately profound. His sense of ownership, diligence, focus, & tenacity are what made Powell so successful as he served many persons in power. But while he served, he never lost himself. He was true to his ethical conscience. He explains the Powell Doctrine of War and how it can be applied to so many life situations. His honest & astute introspection of self & his discernment of others is key to his decisiveness towards goal achievement. Powell’s clear thinking & paths for decision-making are profoundly accurate to our everyday challenges.

6:00 PM

Reception –

Brickyard 1, 2 & 3

7:00 PM

All Institute and Academy– Awards Banquet

Brickyard 1, 2 & 3

Friday, October 15

7:00–8:30 AM Breakfast provided for hotel guests

8:30–Noon

All Institute and Academy Session – Keynote Address

Brickyard 1, 2 & 3

Randy Fox

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Noon

Adjourn

Safe travels everyone.

Thank you for attending the 2021 MCI Academy.

All sessions subject to change.

**BOARD OF TRUSTEES
VILLAGE OF RANTOUL**

AGENDA ITEM

ITEM: Village of Rantoul / International Brotherhood of Electrical Workers (IBEW) Local 51 Memorandum of Agreement	DEPARTMENT: Public Works
DATE: November 2, 2021	AMOUNT:
ATTACHMENTS: 1. IBEW MOA	ADMINISTRATIVE NOTES:

SUMMARY HIGHLIGHTS:

This Agenda Item provides a memorandum of agreement (MOA) to amend the agreement between the Village of Rantoul, Illinois, and the International Brotherhood of Electrical Workers (IBEW) Local 51 representing the Electric Division personnel. The current contract is set to expire on October 31, 2022. There is a need to modify the Apprentice Training Program because Parkland College classes no longer meet the Village's needs, and availability is limited.

The MOA amends the Formal Training for Apprentices Section of the contract. Highlights include the following, and they would go into effect as of November 9, 2021:

Exhibit 1 Section VIII. Formal Training for Apprentices.

- A. Each Apprentice will be required to successfully complete a 2-week climbing and training school, which will be conducted or provided for by the Village. This training will be conducted within the first six (6) months of the Apprentice Lineman's Apprenticeship.
- B. The Apprentice will be required to attend training sessions (Exhibit A), at intervals prescribed by the Director prior to completion of the program. Work practice, electrical theory, safety, tools and equipment, hot stock techniques, and climbing refresher will be covered in these training sessions.
- C. Each Apprentice will also be required to successfully complete work consisting of the "Lineworker Certification Program" as administered by the Northwest Lineman College and electives administered through AIEC and Parkland College (Exhibit B).

RECOMMENDED ACTION: Authorize the approval of the memorandum of agreement to amend the agreement between the Village of Rantoul, Illinois and the International Brotherhood of Electrical Workers (IBEW) Local 51 representing the Electric Division personnel modifying the Apprentice Training Program.	
DEPARTMENT HEAD APPROVAL Jacob D. McCoy, P.E.	VILLAGE ADMINISTRATOR Scott Eisenhauer



Local Union No. 51

International Brotherhood of Electrical Workers

301 E. Spruce Street, Springfield, IL 62703

217/544-8481 Fax 217/544-8490 E-Mail: ibew51@ibew51.org www.ibew51.org

October 19, 2021

Mayor Charles Smith
Village of Rantoul
200 W. Grove Avenue
Rantoul, IL 61866

RE: **Formal Training for Apprentices Memorandum of Agreement
Exhibit 1, Section VIII
Exhibit A, B & C
Village of Rantoul**

Dear Mayor Smith:

The Formal Training for Apprentices shall go into effect as of November 9th, 2021 with this Memorandum of Agreement.

Exhibit 1 Section VIII. Formal Training for Apprentices.

- A. Each Apprentice will be required to successfully complete a 2-week climbing and training school, which will be conducted or provided for by the Village. This training will be conducted within the first six (6) months of the Apprentice Lineman's Apprenticeship.
- B. The Apprentice will be required to attend training sessions (Exhibit A), at intervals prescribed by the Director prior to completion of the program. Work practice, electrical theory, safety, tools and equipment, hot stock techniques and climbing refresher will be covered in these training sessions.
- C. Each Apprentice will also be required to successfully complete work consisting of the "Lineworker Certification Program" as administered by the Northwest Lineman College and electives administered through AIEC and Parkland College (Exhibit B).

If you are in agreement with this MOA, please sign both originals and return one to our office for filing.

Sincerely,

Tony Cook
Business Representative
IBEW Local 51

Mayor Charles Smith
Village of Rantoul

Enclosures

AGREEMENT
BETWEEN
VILLAGE OF RANTOUL, ILLINOIS
AND
INTERNATIONAL BROTHERHOOD OF
ELECTRICAL WORKERS, LOCAL 51
DATED AS OF NOVEMBER 1, 2017

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PREAMBLE

THIS AGREEMENT entered into by the VILLAGE OF RANTOUL, ILLINOIS (hereinafter referred to as the “**Village**” or the “**Employer**”) and the INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, LOCAL 51 (hereinafter referred to as the “**Union**”), has as its purpose the promotion of harmonious relations between the Village and the Union; the establishment of an equitable and peaceful procedure for the resolution of differences; and the institution of an entire agreement covering rates of pay, hours of work and conditions of employment applicable to bargaining unit employees.

Therefore, in consideration of the mutual promises and agreements contained in this Agreement, the Employer and the Union do mutually promise and agree as follows:

ARTICLE I

RECOGNITION

Section 1.1. Recognition. The Village recognizes the Union as the sole and exclusive collective bargaining representative for all employees in the classifications of line foreman, lineman, apprentice lineman, electrical systems technician foreman, electrical systems technician, apprentice electrical systems technician, and groundsman/meter reader employed by the Village of Rantoul (hereinafter referred to as “**employees**”), but excluding the Director of Public Works (hereinafter referred to as “**Director**”), Assistant Director of Public Works, computer aided drafting operator, engineering technician, office supervisor, administrative assistant, storekeeper, meter-reader (part-time), other noncraft blue collar employees, other supervisory, managerial, short term and confidential employees as defined in the Illinois Public Labor Relations Act and all other employees of the Village.

Section 1.2. Duty of Fair Representation. The Union recognizes its responsibility as bargaining agent and agrees to fairly represent all employees in the bargaining unit without discrimination, interference, restraint or coercion, whether or not they are members of the Union. The Union shall indemnify, defend and hold the Village, its officers, officials, agents and employees, harmless against any claims, demands, suits or other forms of liability arising from any failure on the Union's part to fulfill its duty of fair representation. Violations of this Section shall not be subject to the grievance and arbitration provisions of this Agreement.

Section 1.3. Gender. The use of the masculine pronoun in this Agreement is understood to be for clerical convenience only and it is further understood that the masculine pronoun includes the feminine pronoun as well.

ARTICLE II

UNION RIGHTS

Section 2.1. Union Use of Bulletin Board. The Village will provide one (1) bulletin board for the posting of official Union notices of a nonpolitical, noninflammatory nature. The Union will limit the posting of Union notices to such bulletin board. A copy of all notices shall be given to the Director at the time of its posting on the bulletin board. Said bulletin board shall be kept neat and outdated material shall be removed in a timely manner.

Section 2.2. Dues Deductions. While this Agreement is in effect, the Village will deduct from the first two (2) paychecks of the month and forward to the International Brotherhood of Electrical Workers Local 51, the uniform, regular monthly dues for each employee in the bargaining unit (two times the employee's regular straight-time hourly rate of pay and a uniform dollar amount for International dues) who has filed with the Village a voluntary, effective dues deduction authorization (as set forth in Appendix A of this Agreement). If a conflict exists between that form

and this Article, the terms of this Article and Agreement control. An employee desiring to revoke the dues deduction authorization may do so by written notice to the Village at any time upon thirty (30) days' notice. The actual dues amount deducted, as determined by the Union, shall be a uniform sum of money for each employee (two times the employee's regular straight-time hourly rate of pay and a uniform dollar amount for International dues) in order to ease the Village's burden of administering this provision. Such dues shall be forwarded to the International Brotherhood of Electrical Workers Local 51 within ten (10) calendar days of the deduction.

If the employee has no earnings or insufficient earnings due for that period, the Union shall be responsible for collection of dues. The Union agrees to refund to the employee any amounts paid to the Union in error on account of this dues deduction provision. The Union may change the fixed uniform dollar amount which will be considered the regular monthly fees once each calendar year during the term of this Agreement. The Union will give the Village thirty (30) calendar days' notice of any such change in the amount of uniform dues to be deducted.

Section 2.3. Fair Share Fee Deductions. An employee hired after the effective date of this Agreement who has not made application for membership or an employee who desires to revoke a previously authorized voluntary effective dues checkoff authorization shall, on or after the thirtieth (30th) day following his date of hire or revocation of a previously authorized voluntary effective dues checkoff authorization, be required to pay a fair share of the cost of the collective bargaining process and contract administration. Such monthly fair share service charge shall not exceed the uniform monthly dues paid by a member to the Union, less that portion of said dues and assessment(s) which are or may be used for political or lobbying purposes. The amount of the fair share fee shall not include any contributions related to lobbying or the election or support of any candidate for political office or for any member-only benefit. The fair share fee shall be uniform for each employee subject to the obligation to pay the fair share fee. The Union may change the

fixed uniform dollar amount of the fair share fee once each calendar year during the term of this Agreement. The Union will give the Village thirty (30) calendar days' notice of any change in the amount of fair share fees to be deducted.

The Village shall, with respect to any employee on whose behalf the Village has not received a written authorization as provided for above, deduct from the wages of the employee the fair share financial obligation, and shall forward said amount to the International Brotherhood of Electrical Workers Local 51 within ten (10) calendar days the deduction, subject only to the following:

- (1) The Union has certified to the Village that the affected employee has been delinquent in his obligation for at least thirty (30) days;
- (2) The Union has certified to the Village that the affected employee has been notified in writing of the obligation and the requirement for each provision of this Article and that the employee has been advised by the Union of his obligations pursuant to this Article and of the manner in which the Union has calculated the fair share fee;
- (3) The Union has certified to the Village that the affected employee has been given a reasonable opportunity to prepare and submit any objections to the payment and has been afforded an opportunity to have said objections adjudicated before an impartial arbitrator assigned by the employee and the Union for the purpose of determining and resolving any objections the employee may have to the fair share fee.

Section 2.4. Union Indemnification. The Union shall indemnify, defend and save the Village harmless against any and all claims, demands, suits or other forms of liability (monetary or otherwise) and for all legal costs that shall arise out of or by reason of action taken or not taken by the Village in complying with the provisions of this Article.

ARTICLE III

LABOR-MANAGEMENT MEETINGS

Section 3.1. Meeting Request. The Union and the Village agree that, in the interest of efficient management and harmonious employee relations, labor-management meetings will be held if mutually agreed between Union representatives and representatives of the Village. Such meetings may be requested by either party at least seven (7) days in advance by placing in writing a request to the other for a “labor-management meeting” and expressly providing the agenda for such meeting. Such notice may be waived by mutual consent of the parties. Such meetings, times and locations, if mutually agreed upon, shall be limited to:

- (a) discussion on the implementation and general administration of this Agreement;
- (b) a sharing of general information of interest to the parties;
- (c) notifying the Union of changes in conditions of employment contemplated by the Village which may affect employees.
- (d) items concerning safety issues.

Section 3.2. Content. It is expressly understood and agreed that such meetings shall be exclusive of the grievance procedure. Specific grievances being processed under the grievance procedure shall not be considered at “labor-management meetings” nor shall negotiations for the purpose of altering any or all of the terms of this Agreement be carried on at such meetings. Labor-management meetings are intended to improve communication and shall be advisory only.

Section 3.3. Attendance. The date, time and place for labor-management meetings shall be mutually agreed upon by the Union and the Village. Attendance at labor-management meetings shall be voluntary on the employee’s part. If such a meeting is held during the regular working hours of any bargaining unit employee representative in attendance at such meeting, the employee shall not lose any compensation for attending such meeting. Otherwise, attendance during such

meetings shall not be considered time worked for compensation purposes. Normally, up to two (2) representatives from each side shall attend such meetings, schedules permitting. Attendance at such meetings shall not interfere with required duty time, and attendance, if during duty time, shall be permitted only upon prior approval of the Director or his designee.

ARTICLE IV

MANAGEMENT RIGHTS

Section 4.1. Management Rights. It is understood and agreed that the Village possesses the sole right and authority to operate and direct the employees of the Village and its various departments in all respects, including, but not limited to, all rights and authority exercised by the Village prior to the execution of this Agreement, except as specifically modified in this Agreement. These rights include, but are not limited to, the following: to determine the mission, policies and all standards of service offered to the public by the Village; to plan, direct, control and determine all the operations and services of the Village; to determine the places, means, methods and number of personnel needed to carry out the Village's mission; to manage, supervise, and direct the working forces; to establish the qualifications for employment and to employ employees; to establish special assignments and to select personnel to fill them; to schedule and assign work; to schedule and assign overtime; to determine whether goods or services are made or purchased; to make, alter and enforce reasonable rules, regulations, orders and policies; to discipline, suspend and discharge employees; to hire, promote, transfer and train employees; to change or eliminate existing methods, equipment or facilities; to layoff and/or relieve employees from work; to contract out for goods and services; to evaluate performance and productivity and establish awards or sanctions for various levels of performance; to determine whether work is to be performed by employees in the bargaining unit or outside the bargaining unit and by which employees; and to take any and all actions as may be necessary to carry out the mission of the Village in situations of civil emergency

declared by the Village President, which actions may include the suspension of the provisions of this Agreement provided that wage rates and monetary benefits shall not be suspended and provided that all provisions of this Agreement shall be promptly reinstated once a civil emergency condition ceases to exist.

The exercise of the foregoing powers, rights, authorities, duties and responsibilities by the Village and the adoption of policies, rules, regulations and practices in furtherance thereof shall be limited only by the specific and express terms of this Agreement and then only to the extent such specific and express terms hereof are in conformance with the Constitution and laws of the State of Illinois and the Constitution and laws of the United States.

ARTICLE V

GRIEVANCE PROCEDURE AND ARBITRATION

Section 5.1. Definition. A “grievance” is defined as a dispute or difference of opinion raised by an affected employee(s) against the Village involving an alleged violation or misapplication of an express provision of this Agreement.

Section 5.2. Procedure. The parties acknowledge that it is usually most desirable for an employee and his immediate non-bargaining unit supervisor to resolve problems through free and informal communication. If, however, the informal process does not resolve the matter, a grievance filed against the Village shall be processed in the following manner:

Step 1: Any affected employee, with or without a union representative, shall submit the grievance in writing (on the approved grievance form attached to this Agreement as Appendix B) to the Director, specifically indicating that the matter is a “grievance” under this Agreement. The grievance shall contain a complete statement of facts, the provision or provisions of this Agreement which are alleged to have been violated, the relief requested and be signed by an affected employee. All Step 1 grievances

must be presented no later than seven (7) calendar days after the first occurrence of the event giving rise to the grievance. The Director shall render a written response to the grievant within ten (10) calendar days after the grievance is presented.

Step 2: If the grievance is not settled at Step 1 and the grievant wishes to appeal the grievance to Step 2 of the grievance procedure, it shall be submitted in writing to the Mayor or his designee within seven (7) calendar days after receipt of the Village's answer in Step 1, or within seven (7) calendar days of the time when such answer would have been due. The grievance shall specifically state the basis upon which the grievant believes the grievance was improperly denied at the previous step in the grievance procedure. Thereafter, the Mayor or his designee and the Director or other appropriate individuals as desired by the Mayor or his designee shall meet with the grievant, and a Union representative, if requested by the employee, within ten (10) calendar days of receipt of the grievant's appeal. If no agreement is reached, the Mayor or his designee shall submit a written answer to the grievant within ten (10) calendar days following the meeting.

Section 5.3. Arbitration. If the grievance is not settled in Step 2 and the Union wishes to appeal the grievance from Step 2 of the grievance procedure, the Union may refer the grievance to arbitration, as described below, within fifteen (15) calendar days of receipt of the Village's written answer as provided to the grievant at Step 2 or within fifteen (15) calendar days of the date the Step 2 answer was due:

- (a) The parties shall attempt to agree upon an arbitrator within ten (10) calendar days after receipt of the notice of referral. In the event the parties are unable to agree upon the arbitrator within said ten (10) calendar day period, the parties shall request the Federal Mediation and Conciliation Service to submit a panel of seven (7)

arbitrators. Each party retains the right to reject one panel in its entirety and request that a new panel be submitted. Both the Village and the Union shall have the right to alternatively strike one (1) name from the panel. The person remaining shall be the arbitrator. The party striking first shall be determined by a coin toss.

- (b) The arbitrator shall be notified of his selection and shall be requested to set a time and place for the hearing, subject to the availability of Union and Village representatives.
- (c) The Village and the Union shall have the right to request the arbitrator to require the presence of witnesses or documents. The Village and the Union retain the right to employ legal counsel.
- (d) The arbitrator shall submit his decision in writing forty-five (45) calendar days following the close of the hearing or the submission of briefs by the parties, whichever is later.
- (e) More than one grievance may be submitted to the same arbitrator if both parties mutually agree in writing.
- (f) The fees and expenses of the arbitrator, the cost of a written transcript, and hearing room, if any, shall be split equally between the parties; provided, however, that each party shall be responsible for compensating its own representatives and witnesses.

Section 5.4. Limitations on Authority of Arbitrator. The arbitrator shall have no right to amend, modify, nullify, ignore, add to, or subtract from the provisions of this Agreement. The arbitrator shall consider and decide only the question of fact as to whether there has been a violation, misinterpretation or misapplication of the specific provisions of this Agreement and the appropriate remedy, if any. The arbitrator shall be empowered to determine the issue raised by the grievance as submitted in writing at Step 2. The arbitrator shall have no authority to make a

decision on any issue not so submitted or raised. The arbitrator shall be without power to make any decision or award which is contrary to or inconsistent with, in any way, applicable laws, rules and regulations of administrative bodies that have the force and effect of law and applicable court decisions. Any decision or award of the arbitrator rendered within the limitations of this Section 5.4 shall be final and binding upon the Village, the Union and the employees covered by this Agreement.

Section 5.5. Time Limit for Filing. No grievance shall be entertained or processed unless it is submitted at Step 1 within seven (7) calendar days after the first occurrence of the event giving rise to the grievance.

Unless otherwise agreed in writing, a grievance not presented by the grievant within the time limits set forth above shall be considered “waived” and may not be further pursued. If a grievance is not appealed to the next step within the specified time limit or any agreed extension thereof, it shall be considered settled on the basis of the Village’s last answer. If the Village does not answer a grievance or an appeal thereof within the specified time limits, the grievance shall be treated as denied at that step and may be immediately appealed to the next step.

Section 5.6. Time Off. One (1) employee grievant and one (1) local union representative shall receive time to participate in Step 2 grievance meetings with the Village if the meetings are conducted on working time. Attendance at such meetings shall not interfere with required duty time, and attendance, if during duty time, shall be permitted only upon prior approval of the Director. No other time spent on grievance matters shall be considered time worked for compensation purposes.

Section 5.7. Miscellaneous. No member of the bargaining unit who is serving in an acting supervisory capacity shall have any authority to respond to a grievance being processed in accordance with the grievance procedure set forth in this Article. Moreover, no action, statement,

agreement, settlement, or representation made by any member of the bargaining unit serving in an acting supervisory capacity shall impose any obligation or duty which may be considered authorized by or binding upon the Village unless and until the Village has agreed thereto in writing.

Section 5.8. Settlements. Grievance settlements shall be reduced to writing and signed by the parties. Settlements shall be consistent with the terms of this Agreement unless the parties mutually agree otherwise.

ARTICLE VI

NO STRIKE-NO LOCKOUT

Section 6.1. No Strike. Neither the Union nor any officers, agents or employees covered by this Agreement will instigate, promote, sponsor, engage in, or condone any strike, sympathy strike, secondary boycott, slowdown, speed-up, sitdown, stoppage of work, refusal to perform overtime, abnormal and unapproved enforcement procedures or policies or work to the rule situation, mass resignations, mass absenteeism, refusal to cross a picket line, picketing, or any other intentional interruption of the operations of the Village, regardless of the reason for so doing. Any or all employees who violate any of the provisions of this Article may be subject to discipline, up to and including discharge.

Section 6.2. Responsibility of Union. Should any activity proscribed in Section 6.1 of this Article occur, which the Union has or has not sanctioned, the Union shall immediately notify the employees, including by written notification, stating that it disapproves of such action and instructing all employees to cease such action and return to work immediately.

Section 6.3. Responsibility of Union Representatives. All employees covered by this Agreement who hold the position of Union representative, or other position of authority and trust in the Union, occupy a position of special trust and responsibility in maintaining and bringing about

compliance with this Agreement, including the responsibility to remain at work during any activity proscribed in Section 6.1 of this Article, and to encourage any such employees to return to work.

Section 6.4. No Lockout. The Village will not lock out any employees during the term of this Agreement as a result of a labor dispute with the Union.

ARTICLE VII

LAYOFF AND RECALL

Section 7.1. Layoff. The Village, in its discretion, shall determine whether layoffs are necessary. If it is determined that layoffs are necessary, after probationary employees are either laid off or terminated, at the discretion of the Village, employees covered by this Agreement will be laid off by classification and seniority in the bargaining unit, provided the remaining employees in the bargaining unit are qualified to do the remaining work without additional training. Employees shall be notified in writing at least fourteen (14) days in advance of the effective date of such lay-offs.

Section 7.2. Recall. Employees who are laid off shall be placed on a recall list for a period of twelve (12) months. If there is a recall, employees who are still on the recall list shall be recalled by classification, in the inverse order of their layoff, provided they are fully qualified to perform the work to which they are recalled.

Notice of recall shall be sent to the employee by certified mail, return receipt requested, with a copy to the Union, provided that the employee must notify the Director of the employee's intention to return to work within fourteen (14) calendar days after receiving notice of recall. The Village shall be deemed to have fulfilled its obligations by mailing the recall notice by certified mail, return receipt requested, to the mailing address last provided by the employee, it being the obligation and responsibility of the employee to provide the Director with the employee's latest mailing address. If an employee fails to timely respond to a recall notice, his name shall be removed from the recall list.

Section 7.3. Effects of Layoff. During the term of this Agreement, if the Village exercises its discretion to layoff a nonprobationary employee, then the employee shall be afforded an opportunity to exercise his COBRA rights to maintain the health insurance offered by the Village by paying the full applicable monthly premium for his individual insurance coverage. If an employee opts to maintain his medical insurance under this Section, then such employee shall be permitted to continue the insurance coverage for a period of up to eighteen (18) months from the date of layoff. Employee rights and benefits under this Section are subject to the terms and conditions of the applicable insurance policy or plan.

ARTICLE VIII

SENIORITY

Section 8.1. Seniority. Seniority shall be determined by full-time continuous service in a position covered by this Agreement, calculated from the date of most recent hire with the Village, less adjustments for layoff, suspensions and approved leaves of absence without pay of thirty (30) days or more.

Section 8.2. Termination of Seniority. Seniority and the employment relationship shall be terminated for all purposes if the employee:

- a) quits;
- b) is discharged;
- c) retires or is retired
- d) fails to report to work immediately after the conclusion of an authorized leave of absence, unless the failure to report is due to extenuating circumstances beyond the control of the employee as determined by the Director;

- e) is laid off and fails to notify the Village of his intent to return to work within fourteen (14) calendar days after receiving notification of recall or fails to report to work within ten (10) calendar days after receiving notification to report to work;
- f) is laid off for a period in excess of twelve (12) months;
- g) does not perform work for the Village (except for military service) for a period in excess of one (1) year (provided, however, an employee who is unable to return to work due to a work-related injury at the expiration of the one (1) year shall be laid off and placed on the recall list for a period of twelve (12) months); or
- h) is absent for three (3) or more consecutive work days without notifying the Village, unless the failure to notify and report is due to extenuating circumstances beyond the control of the employee, as determined by the Director.

ARTICLE IX

PROBATIONARY PERIOD

Section 9.1. Probationary Period. All new employees and those hired after loss of seniority shall be considered probationary employees until they complete a probationary period of twelve (12) months of employment. The probationary period may be adjusted and extended for an additional period not to exceed twelve (12) months so as to properly allow for any authorized leaves of absence or other approved breaks in service of thirty (30) days or more. During an employee's probationary period, the employee may be disciplined, laid off, or terminated at the sole discretion of the Village. No grievance shall be presented or entertained in connection with the discipline, layoff, or termination of a probationary employee.

There shall be no seniority among probationary employees. Upon successful completion of the probationary period, an employee shall acquire seniority which shall be retroactive to his last date of hire with the Village in a position covered by this Agreement.

Section 9.2. Promotional Probationary Period. In the event an employee is transferred to a different position or classification paying the same wage rate or promoted to a position paying a higher wage rate, such employee shall be considered a probationary employee for the first four (4) months in the new position. During this probationary period, the Employer may return the employee or the employee may voluntarily elect to return to the employee's former position at the employee's former rate of pay. If the employee's former position is not vacant, the Employer may lay off the employee currently occupying the employee's former position.

ARTICLE X

HOURS OF WORK AND OVERTIME

Section 10.1. Application of Article. This Article is only intended to serve as a basis for calculating overtime payments, and nothing in this Article or Agreement shall be construed as a guarantee of hours of work per day, per week or per work cycle, and nothing contained herein shall be construed to preclude the Village from restructuring the regular workday or workweek.

Section 10.2. Work Day/Work Schedule. Except as provided elsewhere in this Agreement, the regular workweek shall be Monday through Friday and the regular work schedule shall consist of not more than forty (40) hours per Village workweek. The regular work day shall normally include eight (8) hours of work, with a thirty (30) minute or one (1) hour unpaid meal period (determined by the Village) and two (2) fifteen minute break periods at times designated by the Village unless otherwise mutually agreed upon. The regular work day shall be from 7:00am-3:30pm with a thirty (30) minute unpaid meal period. Electric Division personal covering Service Watch regular work day shall be from 7:30am-4:30pm with a sixty (60) minute unpaid meal period. The Service Watch shall be rotated on a bi-weekly basis between all linemen. The Service Watch rotation may only be modified by mutual agreement between the Public Works Director and IBEW Local 51 Business Manager or their designees.

Section 10.3. Changes in Regular Work Day or Regular Work Schedule. Should it be necessary in the Village's judgment to establish a schedule departing from the regular work day or the regular work schedule, or to change the shift, schedule or days off of an employee or employees, the Village will, absent emergency, give as much notice as is practicable of such change to all employees directly affected by such change.

Section 10.4. Overtime. Employees shall be paid one and one-half (1-1/2) times their regular straight time hourly rate of pay for all hours actually worked in excess of the employee's regular work day or work schedule. Hours worked shall not include any uncompensated periods. Overtime rates are calculated by multiplying the hourly rate (see Appendix C attached hereto) by one point five (1.5). Overtime shall be paid in thirty (30) minute increments. When employees are called back to work after having been released from their regular workday and have left the premises, they shall be paid one and one-half (1½) times their regular straight-time hourly rate of pay for all hours actually worked on callback. The minimum callback period shall be one (1) hour, except when the callback continues beyond the regular starting time of any such employee's next regular workday.

Section 10.5. Compensatory Time. Employees, at their option, may elect to receive, in lieu of overtime pay, compensatory time equal to one and one-half (1-1/2) times all overtime hours worked as defined in Section 10.4 above, until the employee has accumulated eighty (80) hours of compensatory time. If the employee has accumulated eighty (80) hours of compensatory time, the employee shall be eligible for overtime pay in accordance with Section 10.4. Compensatory time may be scheduled in one (1) hour increments and only with the prior approval of the Director or his designee.

Section 10.6. Overtime Opportunities. The Director or his designee shall have the right to require overtime or to seek volunteers for the overtime. Employees are expected to report to work in accordance with instructions from the Director or the Director's designee.

Section 10.7. Pay Upon Termination. Employees shall receive compensation for all earned but unused compensatory time at the employee's regular straight-time hourly rate as of the employee's date of termination.

Section 10.8. On Call. The Village may establish a rotating on-call procedure. Employees are expected to wear an electronic device/cell phone at all times designated by the Director (or his designee) and remain in the range of the equipment during the hours that the employee is on-call pursuant to the rotating on-call procedure. If one employee fills in for another employee on-call, as evidenced by an authorized communication to the answering service, the substituting employee shall be paid. Failure to respond when on-call shall be cause for discipline, up to and including discharge. An employee shall receive ten (10) hours of pay at the employee's regular straight time hourly rate of pay or, at such employee's option, ten (10) hours of compensatory time for each weekend of on-call (Friday afternoon through Monday morning). An employee shall receive eight (8) hours of pay at the employee's regular straight-time hourly rate of pay or, at such employee's option, eight (8) hours of compensatory time for each twenty-four (24) hours of on-call on a holiday. An employee shall receive two (2) hours of pay at the employee's regular straight time rate of pay or, at such employee's option, two (2) hours of compensatory time for each day on-call (Monday afternoon through Friday morning). An employee's election to receive compensatory time under this Section shall be subject to the provisions of Section 10.5 of this Agreement with respect to restrictions upon accumulation and use.

If, during the on-call period, an employee is asked to perform a plant inspection, the employee will be paid for one-half (1/2) hour of work for each inspection so assigned. These

assignments shall not be subject to the minimum call in period as defined in Section 10.4. In the event an inspection legitimately requires greater time than one-half (1/2) hour, employees will be compensated for actual time worked.

Section 10.9. No Pyramiding. Compensation shall not be paid at more than one rate of pay or more than once for the same hours under any provisions of this Agreement.

ARTICLE XI

HOLIDAYS

Section 11.1. Designation of Holidays. The following days shall be considered holidays during the term of this Agreement:

New Year's Day	Veteran's Day
Martin Luther King's Birthday	Thanksgiving Day
Good Friday	Friday after Thanksgiving
Memorial Day	Christmas Eve
Fourth of July	Christmas Day
Labor Day	

When the actual day of any of the preceding holidays fall on a Saturday, the most previous Friday shall be considered as the holiday, and when the actual day of any of the preceding holidays fall on a Sunday, the next following Monday shall be considered as the holiday, provided, however, that when the actual day of Christmas Eve falls on a Friday, the most previous Thursday shall be considered as the holiday, and that when the actual day of Christmas falls on a Monday, the next following Tuesday shall be considered as the holiday.

Section 11.2. Eligibility. In order to receive a paid holiday pursuant to Section 11.3, an employee must work the last scheduled workday preceding and the first scheduled workday following the holiday or be on a pre-approved leave of absence with pay.

Section 11.3. Paid Holiday. To compensate an employee for the holiday, the employee shall receive the holiday off and receive his regular straight-time pay for the day.

ARTICLE XII

VACATIONS

Section 12.1. Allowance. Any full-time employee shall earn vacation based upon the months of continuous service in any position with the Village in accordance with the following schedule:

<u>Months of Continuous Service</u>	<u>Bi-Weekly Hours Earned</u>	<u>Annual Vacation Hours Earned</u>
Hire thru 48	3.08	80
49 thru 168	4.62	120
169 thru 240	6.16	160
241 and thereafter	7.69	200

No probationary employee shall be entitled to use any such vacation until any such probationary employee has been employed for twenty-six (26) continuous weeks.

Section 12.2. Vacation Eligibility. Vacation shall not accumulate during any pay period when any full-time employee is on layoff, suspension or approved leave of absence without pay for the entire pay period. If any such full-time employee is receiving compensation for a work-related injury, any such full-time employee may continue to earn vacation leave for a period not to exceed six (6) months from the date of the employee's work related injury.

Section 12.3. Vacation Pay. Vacation pay shall be paid at the rate of the employee's regular straight-time hourly rate of pay in effect for the employee's regular job classification at the time of the employee's vacation.

Section 12.4. Vacation Scheduling. Employees desiring vacation leave shall submit their requests in writing on the form provided by the Village. Vacations shall be scheduled insofar as practicable at times desired by each employee, with the determination of preference being made on a first-come, first-served basis.

Vacations shall be scheduled at least thirty (30) calendar days in advance, except vacation during the months of June, July, August and September, which must be requested prior to May 1 of each year. Provided, however, absent emergency, vacation of one (1) or two (2) days duration shall be scheduled at least three (3) calendar days in advance. Vacation must be scheduled in four (4) hour increments and approved in advance by the Director or his designee. The Director or his designee may approve the use of vacation in lesser increments or with less notice.

It is expressly understood that the final right to designate vacation periods and the maximum number of employees who may be on vacation at any time is exclusively reserved to the Director or his designee in order to insure the orderly performance of the services provided by the Village.

Section 12.5. Limitation on Accumulation of Vacation. Vacation should ordinarily be taken as it is earned, provided, however, an employee may elect to accumulate, as of December 31 of any calendar year, vacation up to a maximum amount equal to the total amount of vacation that may be earned at such employee's current rate of earned vacation per pay period during twenty-four (24) months of continuous employment. Any amount of accumulated vacation in excess of that amount shall automatically be forfeited as of December 31 of such year.

Section 12.6. Pay Upon Termination. Employees shall receive compensation for all earned but unused vacation at the employee's regular straight-time hourly rate as of the employee's date of termination.

Section 12.7. Vacation Cancellation. In the case of an emergency or operational need, the Director may cancel and reschedule any or all approved vacation.

ARTICLE XIII

SICK LEAVE

Section 13.1. Allowance. Subject to the applicable provisions of this article any full-time employee covered by this article shall accrue 3.70 hours of sick leave for each completed pay period of employment, provided that the number of sick leave hours that may be accumulated by any such full-time employee shall not exceed 2,080 hours at any one time. Sick leave shall be allowed for: the personal illness, injury or medical appointment of any such full-time employee or the illness, injury or medical appointment of the employee's spouse or child (including stepchild), sibling, parent (including stepparent and spouse's parent), grandchild (including a child of any stepchild) or grandparent if the care of any such person by any such full-time employee is medically necessary.

Section 13.2. Sick Leave Notification. In the event an employee is unable to work due to illness, injury or disability as provided above, the employee must notify his immediate supervisor of his absence and the nature of the illness/injury, at the earliest possible time, but no later than prior to the start of his scheduled work day, unless circumstances beyond the control of the employee (as determined by the Director) prevent the employee from reporting or notifying. The failure to provide such notification may result in the employee being off without pay, and may subject the employee to discipline as well. The employee must submit a request for sick leave pay as soon as possible upon his return to work, but no later than the second working day following the absence. The request must be made on the form provided by the Village and all questions must be answered fully. The claim for sick leave pay must be approved by the Director or his designee.

Section 13.3. Medical Examination. A doctor's statement (verifying the nature of the illness, injury or disability, that any such full-time employee covered by this article or family member specified in Section 13.1 above was examined by the physician and that any such full-time employee was unable to perform the duties of their position or that the family member specified in

Section 13.1 above was in need of any such full-time employee's care) shall be provided for any use of sick leave of three (3) or more consecutive days, unless specifically excused by the Director or his designee of any such full-time employee. If any such full-time employee does not supply any such statement or documentation or if such statement or documentation is not deemed satisfactory, any such request for sick leave may be denied and the time off shall be without pay.

Section 13.4. Abuse of Sick Leave. The Village retains the right to investigate sick leave usage and take corrective measures, including, but not limited to, medical consultations (with a Village designated physician, at Village expense), counseling and/or discipline, up to and including discharge. Additionally, if any full-time employee covered by this article is suspected of abuse, or if the employee has prolonged, frequent, or a pattern of absences, the Village reserves the right to take corrective action, including, but not limited to, requiring any such full-time employee to provide a physician's statement verifying the nature of the illness, that the employee or any family member specified in Section 13.1 above was examined by the physician, and that the employee was unable to perform the duties of the position or that the family member specified in Section 13.1 above was in need of the employee's care

Section 13.5. Sick Leave Utilization. Sick leave shall be utilized in no less than fifteen (15) minute increments.

Section 13.6. Sick Leave Accrual. Any full-time employee covered by this article shall not be eligible to earn sick leave during any pay period that an employee is off on layoff, suspension or approved leave of absence without pay for the entire pay period. If any such full-time employee is receiving compensation for a work-related injury, any such full-time employee may continue to earn sick leave for a period not to exceed six (6) months from the date of the employee's work related injury.

Section 13.7. Payment for Medical Examinations/Physician Statements. All charges for medical examinations and physician statements shall be at the employee's expense, to the extent not covered by insurance, except as specifically provided otherwise in this Agreement.

Section 13.8. Sick Leave Buyback. Any full-time employee covered by this article who retires in good standing shall be paid for a maximum of three hundred ninety (390) hours of accumulated but unused sick leave at the rate of thirteen (13) hours of pay for each full year worked for the Village. (For example, if any such full-time employee retires in good standing after 30 full years of service, any such full-time employee would receive 390 hours of pay if any such full-time employee had 390 hours of unused accumulated sick leave. (i.e. 30 years x 13 hours = 390 hours of pay)). Such compensation shall be paid at any such full-time employee's then regular straight-time hourly rate of pay as of the date of his retirement.

ARTICLE XIV

PERSONAL LEAVE DAYS

Section 14.1. Personal Leave Allowance. Any full-time employee covered by this article shall be entitled to sixteen (16) hours of personal leave each calendar year. Such days of personal leave shall be scheduled in one (1) day increments and are subject to the prior approval of the Director or his designee. The Director or his designee may approve the use of any such personal leave in lesser increments or with less notice. Personal leave shall not accumulate from one calendar year to the next and shall be forfeited if not used. Any new full-time employee covered by this article shall be entitled to such personal leave during the calendar year in which he begins employment with the Village if his employment begins prior to October 1 of such calendar year.

Section 14.2. Additional Personal Leave. Any full-time employee covered by this article shall be entitled to eight (8) additional hours of personal leave during any calendar year if any such full-time employee has not used more than sixteen (16) hours of sick leave between January 1 and

December 31 of the previous calendar year. Any new full-time employee covered by this article shall not be eligible for any such additional day of personal leave until the calendar year after the employee has completed one (1) full calendar year of continuous employment.

Such additional day of personal leave must be scheduled in a one (1) day increment and is subject to the prior approval of the Director or his designee. The Director or his designee may approve the use of such additional day personal leave in lesser increments or with less notice. Such additional day of personal leave shall not accumulate from one calendar year to the next and shall be forfeited if not used.

ARTICLE XV

ADDITIONAL LEAVES OF ABSENCE

Section 15.1. Discretionary Leaves. The Village may, in its sole discretion, grant an unpaid leave of absence under this Article to any bargaining unit employee. The Village shall set the terms and conditions of the leave.

Section 15.2. Family and Medical Leave. The parties agree that the Village may adopt policies to implement the Family and Medical Leave Act in accordance with what is legally permissible under the Family and Medical Leave Act.

Section 15.3. Military Leave. Military leave shall be granted in accordance with applicable law, as it may from time to time be amended.

Section 15.4. Jury Duty or Witness Leave. Any full-time employee covered by this article who is required to serve on a jury or is subpoenaed to be a witness in any criminal, civil or administrative proceedings on behalf of the Village or in connection with Village business, upon reasonable notice to his department head shall be excused from work without loss of regular straight-time pay for the days or portions thereof on which the employee must be present for such jury duty or testimony and on which the employee would otherwise have been scheduled to work.

Any such full-time employee shall submit evidence that he appeared and served as a juror or as a witness and shall remit any jury duty or witness fees to the Village in order to be eligible for any such pay. Any such full-time employee may, however, retain any jury duty or witness funds specifically designated as reimbursement for travel or other expenses. Any such full-time employee shall return to work when not actually appearing or serving as a juror or as a witness and immediately upon release from jury duty or testimony.

Section 15.5. Non-Employment Elsewhere. A leave of absence will not be granted to enable an employee to try for or accept employment elsewhere or for self-employment. Employees who engage in employment elsewhere, including self-employment, during any leave of absence, without written permission of the Village, may be terminated by the Village. Permission for employment during a leave of absence shall be determined on a case-by-case basis, after review of the circumstances and the reason for the leave of absence.

Section 15.6. Application for Leave. Any request for a leave of absence shall be submitted in writing by the employee to the Director as far in advance as practicable. The request shall state the reason for the leave of absence and the length of time off the employee desires. Authorization for leave of absence shall, if granted, be furnished to the employee by the Director and it shall be in writing.

Section 15.7. Funeral Leave. In the event of the death of a member of the immediate family, any full-time employee covered by this article shall be granted up to three (3) consecutive working days with pay as funeral leave if the employee attends the funeral. For purposes of this Section, the term "immediate family" shall be defined as the spouse, a child, spouse of child or parent of any such full-time employee or his spouse, the brother or sister of any such full-time employee or his spouse, grandparents of any such full-time employee or his spouse, the

grandchildren of any such full-time employee or his spouse or any other person who at the time of such person's death lived in the household of any such full-time employee.

If, in the opinion of the Director or his designee, the scheduling of funeral related activities justifies an exception to the "consecutive days" requirement, the employee may be allowed to utilize paid funeral leave days in a nonconsecutive manner, provided that all paid funeral days be used within a period of time not to exceed two weeks.

Additional days off are subject to the prior approval of the Director or his designee of any such full-time employee and shall be deducted from the accumulated compensatory time, vacation or personal leave of any such full time employee. Any such full-time employee may be required to provide satisfactory evidence of the death of a member of his immediate family if the Village has reason to believe that any abuse of this funeral leave has occurred.

ARTICLE XVI

INSURANCE

Section 16.1. Insurance Coverage and Cost. Employees shall receive the same insurance coverage at the same premium rates as other Village employees generally. Any premium contribution shall be deducted from the employee's first two paychecks of each month.

Section 16.2. Cost Containment. The Village reserves the right to maintain or institute cost containment measures relative to insurance coverage. Such changes may include, but are not limited to, mandatory second opinions for elective surgery, pre-admission and continuing admission review, prohibition on weekend admissions except in emergency situations, and mandatory out-patient elective surgery for designated surgical procedures.

Section 16.3. Terms of Policies to Govern. The extent of coverage under the insurance policies referred to in Section 16.1 of this Article shall be governed by the terms and conditions set forth in said policies. Any questions concerning coverage shall be resolved in accordance with the

terms and conditions in said policy and shall not be subject to the grievance and arbitration procedures set forth in this Agreement.

Section 16.4. Term Life Insurance. Each employee covered by this Agreement shall be provided with the same term life insurance coverage as other Village employees generally. The Village retains the right to change carriers and/or self-insure this benefit.

Section 16.5. Village Insurance Benefit/Cost Reciprocity. In recognition of the desirability of maintaining a uniform policy Village-wide with respect to insurance benefits and costs and notwithstanding the foregoing provisions of Section 16.1, the parties agree that if the Village makes any changes or modifications with respect to any insurance benefits and costs that are applicable to other Village employees generally, then such changes or modifications in benefits and costs shall likewise be applicable to the employees covered by this Agreement on the same terms and on the same date that they are applicable to other Village employees generally.

ARTICLE XVII

COMPENSATION

Section 17.1. Wage Schedule. Employees shall be compensated in accordance with the annual wage schedule attached to this Agreement and as described in Section 17.2 below.

Section 17.2. Wage Increases. The annual wages of employees covered by this Agreement shall be increased in accordance with the salary schedules set forth in Appendix C. An employee would generally move from one step of the salary schedule to the next on his anniversary date of employment. Provided, however, the Village may deny a step increase to an employee who does not have satisfactory performance.

Section 17.3. Payday. Payday for bargaining unit employee shall be on the same day as other Village employees generally.

Section 17.4. Transfer to Apprentice Position. In the event a lineman applies for and, at the discretion of the Director, receives a transfer to an apprentice electrical systems technician or an electrical systems technician applies for and, at the discretion of the Director, receives a transfer to an apprentice lineman position, his salary and step placement in the Program shall be determined at the discretion of the Director of Public Works based upon his skill, ability and training but in no event shall his placement in the Program or salary be greater than a fourth-year apprentice.

Section 17.5. Lead-man. A responsibility premium of \$1.00 per hour shall be paid to the designated lead-man during normal work hours or as required by the Director or designee, when the Foreman is away from the Village for eight (8) hours or more for vacations or other approved absences. The Director or designee shall determine which employee receives the upgrade. The upgrade is being paid for the responsibility for insuring tasks are scheduled and performed in a timely and safe manner, including the utilization of aerial and trench safety equipment, hard hats, eye protection, FR clothing and any other necessary safety equipment or procedures, to insure that traffic control is properly set up and maintained, to insure that customers receive notification of shutdowns, and that all Village policies and procedures are followed.

ARTICLE XVIII

UNIFORMS

Section 18.1. Uniform Allowance. The Village will pay for the cost of FR uniforms (pants & shirts) and supply the following outer FR clothing:

- 3 Short-sleeved shirts
- 1 Pair unlined bib overalls
- 1 Pair lined bib overalls

The employee can choose three items from the following list:

- 1 Winter jacket
- 1 Sweatshirt
- 1 Double thick sweatshirt
- 1 3 season jacket

The Director shall have the right to establish the type, style and color of uniforms and the equipment to be used, which may be changed from time to time, as well as the rules and regulations concerning the use, wear and replacement of uniforms and equipment.

ARTICLE XIX

DISCIPLINE

Section 19.1. Definition. The parties recognize the principles of progressive and corrective discipline. Discipline may include but shall not be limited to the following measures:

- (a) Oral reprimand;
- (b) Written reprimand;
- (c) Suspension without pay
- (d) Discharge

The Employer's agreement to use progressive and corrective discipline does not prohibit the Employer from imposing discipline which is commensurate with the severity of the offense.

Section 19.2. Notification. The Employer shall notify both the employee involved and the Union of any suspensions without pay or discharges. Such notification shall be in writing.

Section 19.3. Pre-Disciplinary Meeting. For discipline other than oral or written reprimands (suspensions without pay or discharge), prior to notifying the non-probationary employee of the contemplated discipline to be imposed, the Employer shall meet with the non-probationary employee involved, inform the non-probationary employee of the basis for such

contemplated discipline and give the non-probationary employee an opportunity to respond. Upon request, the non-probationary employee may be represented by a Union representative.

ARTICLE XX

DRUG AND ALCOHOL TESTING

Drug and alcohol testing shall be in accordance with Village policy as it may from time to time be amended.

ARTICLE XXI

GENERAL PROVISIONS

Section 21.1. Light Duty. The Village may require an employee who is on a paid or unpaid leave of absence, including leaves for work-related accidents or injuries, to return to work in an available light duty assignment that the employee is qualified to perform, provided that the Village's physician has determined that the employee is physically able to perform the light duty assignment in question without significant risk that such return to work will aggravate any pre-existing injury and that there is a reasonable expectation that the employee will be able to assume full duties and responsibilities within one hundred twenty (120) calendar days. Employees may also request light duty assignments in accordance with the provisions of this Section. The terms and conditions of any light duty assignment shall not conflict with the express terms of the Agreement; provided, however, the work schedule shall be determined exclusively by the Director or his designee. Generally, a light duty assignment under this Section shall not exceed one hundred twenty (120) calendar days. The Village reserves the right to terminate any light duty assignment at an earlier time.

If an employee returns or is required to return to work in a light duty assignment and the employee is unable to assume full duties and responsibilities within one hundred twenty (120) calendar days, the Village retains the right to terminate the employee's light duty assignment.

Nothing herein shall be construed to require the Village to create or maintain a light duty assignment for an employee. Employees will only be assigned light duty assignments when the Village determines that the need exists and only as long as such need exists.

Nothing in this Section shall affect the statutory rights of the Illinois Municipal Retirement Fund in dealing with an employee on a disability pension.

Section 21.2. Outside Employment. Employees shall not be employed by employers other than the Village, nor shall they contract for or accept anything of value in return for services, nor shall they otherwise be self-employed for remuneration, if such employment will impair or conflict with the performance of his duties for the Village, be detrimental to municipal services or involve the use of Village equipment or supplies. Employees seeking permission to: (1) perform outside employment, including self-employment; or (2) change that employment, including self-employment; shall apply in writing to the Director for approval on a form provided by the Village. Such application shall be approved or denied, based upon the above-referenced criteria, within a reasonable time. If outside employment, including self-employment, has been approved or permitted by the Director, and if it later appears that such outside employment, including self-employment, is resulting in activity which would not be approved if initially requested under this Agreement, such approval for such outside employment, including self-employment, may be revoked.

Section 21.3. Americans With Disabilities Act. Notwithstanding the other provisions of this Agreement, the Village may take all actions necessary to comply with the Americans with Disabilities Act.

Section 21.4. Fitness Examinations. If the Employer has a reason to question an employee's fitness for duty or fitness to return to duty following a layoff or leave of absence, the Village may require, at its expense, that the employee have an examination by a qualified and

licensed medical professional selected by the Employer. If it is determined that the employee is not fit for duty, the Employer may take the appropriate actions including, but not limited to, placing the employee on sick leave or an unpaid medical leave, if the employee has exhausted all of his sick leave.

An affected employee shall be notified in writing of any such examination. The written notice shall contain the reason(s) why the employee is being required to submit to such examination.

Section 21.5. Driver's License. Employees are required to obtain and maintain appropriate driver's licenses, including a commercial driver's license, as a condition of continued employment. An employee must notify his immediate supervisor outside the bargaining unit of any change in the status of his driver's license. Failure to obtain or maintain the required driver's license or to notify the immediate non bargaining unit supervisor of any change in the status of an employee's driver's license shall be grounds for discipline, up to and including discharge. Provided, however, the Village may reassign an employee to a non-driving assignment one time during the employee's employment for a period of up to twelve (12) months if no other employee in the bargaining unit is then reassigned. In consideration that an employee so reassigned is not performing the full scope of the responsibilities for which the employee was hired, the employee's hourly wage rate shall be reduced by ten (10) percent until such time as the employee reacquires all driving privileges (including CDL privileges). If the employee has temporarily lost driving privileges (including CDL privileges) due to a temporary medical condition expected to be resolved within the twelve (12) month period, no such reduction will be applied to the employee's wage rate.

Section 21.6. Other Benefits. If the Village provides the following benefits to unrepresented Village employees generally, the Village will provide the benefits to bargaining unit

employees under the same terms and conditions and during the same time period applicable to the unrepresented Village employees generally:

- cafeteria plan for employee-paid insurance
- deferred compensation plan
- flexible spending account
- employee assistance plan (EAP)
- tuition reimbursement for job-related education
- discounted rates on Forum membership and swim passes at Village pool

Section 21.7. Tools and Equipment. Tools and equipment required by the Village shall be provided by the Village. A list of the tools and equipment currently required and provided by the Village for the Line Foreman, Linemen and their Apprentices is attached hereto as Appendix D. The Village shall replace tools and equipment damaged or worn provided the employee made every effort to preserve the tools and equipment provided to the employee by the Village.

Tools and equipment provided by the Village are the property of the Village and must be returned to the Village when an employee terminates employment. The Village may deduct from an employee's final paycheck the value of any tools or equipment not returned.

Section 21.8. Joint Apprentice and Training Program. The requirements for the Joint Apprenticeship and Training Program between the Village and the Union, including the related Exhibits A, B, C and D and the Apprenticeship Agreement attached thereto, is attached hereto as Exhibit 1.

ARTICLE XXII

SAVINGS CLAUSE

In the event any Article, Section or portion of this Agreement should be held invalid and unenforceable by any board, agency or court of competent jurisdiction or by reason of any

subsequently enacted legislation, such decision or legislation shall apply only to the specific Article, Section or portion thereof specifically specified in the board, agency or court decision or subsequent legislation, and the remaining parts or portions of this Agreement shall remain in full force and effect.

ARTICLE XXIII

ENTIRE AGREEMENT

This Agreement constitutes the complete and entire agreement between the parties, and concludes collective bargaining between the parties for its term. This Agreement supersedes and cancels all prior practices and agreements, whether written or oral, unless expressly stated to the contrary herein. If a past practice is not addressed in the Agreement, it may be changed by the Employer as provided in the Management Rights clause, Article IV.

The parties acknowledge that during the negotiations which resulted in this Agreement, each had the unlimited right and opportunity to make demands and proposals with respect to any subject or matter not removed by law or ordinance from the area of collective bargaining, and that the understandings and agreements arrived at by the parties after the exercise of that right and opportunity are set forth in this Agreement. Therefore, the Village and the Union, for the duration of this Agreement, each voluntarily and unqualifiedly waives the right, and each agrees that the other shall not be obligated, to bargain collectively with respect to any subject referred to, or covered in this Agreement, including the impact of the Village's exercise of its rights specified herein on wages, hours or terms and conditions of employment.

ARTICLE XXIV

TERMINATION

After the contract is executed by both parties, this Agreement shall be effective as of the 1st day of November, 2017, and shall remain in full force and effect until 11:59 p.m. on the 31st day of

October, 2022. It shall be automatically renewed from year to year thereafter unless either party shall notify the other in writing no more than one hundred twenty (120) nor less than ninety (90) days prior to the expiration date that it desires to modify this Agreement.

Notwithstanding any provision of this Article or Agreement to the contrary, to the extent required by law, this Agreement shall remain in full force and effect after the expiration date until either party shall provide the other ten (10) days notice of expiration.

Executed this _____ day of _____, 2017

VILLAGE OF RANTOUL,
CHAMPAIGN COUNTY, ILLINOIS

INTERNATIONAL BROTHERHOOD OF
ELECTRICAL WORKERS; LOCAL 51

By: _____
Village President

By: _____
Business Manager

APPENDIX A

PAYROLL AUTHORIZATION FORM FOR UNION DUES

Name: _____

Job Classification: _____

Social Security #: _____

To: Village of Rantoul

I hereby assign to I.B.E.W. Local Union 51 any wages earned or to be earned by me as your employee (in my present or any future employment by you), such sums as represent the monthly portion of the dues, and working dues, as set forth in the dues schedule in the Bylaws of I.B.E.W. as certified to the Village by the duly authorized representative of the Union. I understand that such deductions will be made from the first two payroll checks of each month being one-third (1/3) of the quarterly amount for membership in I.B.E.W. If a change in my pay status occurs which would affect the amount of my dues, I authorize the Village to make such changes in my dues assignment as are necessary commencing with the month next following after the changes in my pay status which either increases or decreases my dues obligations.

I further understand that in the event my employment with the Village terminates (whether voluntary or involuntarily during the term hereof, I shall look solely to the Union and hold the Village harmless from any dues recoupment to which I may be entitled.

This authorization and assignment shall be effective as of the beginning of my employment and shall continue in effect unless thirty (30) calendar days' written notice of cancellation is given to the Union and the Village. Payroll deductions pursuant to this assignment shall commence with the first payroll period in which Union dues are deducted (to be applied to dues owing in the subsequent quarter) following receipt of this assignment by the Village's payroll department. This assignment and authorization cancel any previous authorization or assignment for payroll deduction for Union dues which I may have heretofore given.

Dues covered by this authorization are not deductible as charitable contributions for Federal Income Tax purposes.

Signature:	
Street Address:	
City, State, Zip Code:	
Date:	

For Office use only:

Department No: _____

Employee No: _____

APPENDIX B

**IBEW LOCAL UNION 51 – VILLAGE OF RANTOUL
GRIEVANCE FORM AND RECORD**

NAME _____ DATE _____ DEPT _____
(Person Presenting Grievance)

STEP ONE

VIOLATION OF ARTICLE _____ SECTION _____

DATE OF INCIDENT OR DATE KNEW OF INCIDENT _____

STATEMENT OF FACTS SUPPORTING GRIEVANCE _____

REMEDY SOUGHT _____

GIVEN TO _____

SIGNED _____ SIGNED _____ DATE _____
(Aggrieved Party) (Steward)

STEP ONE REPLY OF DIRECTOR _____

SIGNED _____ DATE _____
(Director or his designee)

IS REPLY SATISFACTORY? YES _____ NO _____

SIGNED _____ DATE _____

(IF SPACE IN ANY STEP IS INADEQUATE, ATTACH ADDITIONAL SHEETS)

STEP TWO

REASONS FOR ADVANCING GRIEVANCE _____

GIVEN TO _____ DATE/TIME _____

SIGNED _____ SIGNED _____
(Aggrieved Party) (Steward)

STEP TWO REPLY OF MAYOR _____

SIGNED _____ DATE _____
(Steward)

IS REPLY SATISFACTORY? YES _____ NO _____
SIGNED _____ DATE _____

REFERRAL TO ARBITRATION	
PERSON TO WHOM REFERRAL GIVEN	DATE
STEWARD	

(IF SPACE IN ANY STEP IS INADEQUATE ATTACH ADDITIONAL SHEETS)

APPENDIX C

**VILLAGE OF RANTOUL – IBEW LOCAL 51
ANNUAL WAGE SCHEDULE**

	Nov 1 2016	Nov 1 2017	May 1 2018	Nov 1 2018	May 1 2019	Nov 1 2019	Nov 1 2020	Nov 1 2021
Foreman	\$35.39	\$36.54	\$37.64	\$38.77	\$39.93	\$41.13	\$42.57	\$44.06
Lineman	\$33.08	\$34.16	\$35.18	\$36.24	\$37.32	\$38.44	\$39.79	\$41.18
Electrical Systems Technician	\$33.08	\$34.16	\$35.18	\$36.24	\$37.32	\$38.44	\$39.79	\$41.18
Apprentice (<u>Lineman/Electrical Systems Technician</u>):								
1st year - 76% (Rate for existing employees)	\$25.14	\$25.96	\$26.74	\$27.54	\$28.36	\$29.21	\$30.24	\$31.30
1st year - 65% (Rate for new employees as of 11-01-17)		\$22.20	\$22.87	\$23.56	\$24.26	\$24.99	\$25.86	\$26.77
2nd year - 80% (Rate for existing employees)	\$26.46	\$27.33	\$28.14	\$28.99	\$29.86	\$30.75	\$31.83	\$32.94
2nd year - 70% (Rate for new employees as of 11-01-17)		\$23.91	\$24.63	\$25.37	\$26.12	\$26.91	\$27.85	\$28.83
3rd year - 85% (Rate for existing employees)	\$28.12	\$29.04	\$29.90	\$30.80	\$31.72	\$32.67	\$33.82	\$35.00
3rd year - 80% (Rate for new employees as of 11-01-17)		\$27.33	\$28.14	\$28.99	\$29.86	\$30.75	\$31.83	\$32.94
4th year - 90% (Rate for existing employees)	\$29.77	\$30.74	\$31.66	\$32.62	\$33.59	\$34.60	\$35.81	\$37.06
4th year - 90% (Rate for new employees as of 11-01-17)		\$30.74	\$31.66	\$32.62	\$33.59	\$34.60	\$35.81	\$37.06
Groundsman/Meter Reader (60% of Lineman rate)	\$19.85	\$20.50	\$21.11	\$21.74	\$22.39	\$23.06	\$23.87	\$24.71

APPENDIX D

LIST OF REQUIRED TOOLS AND EQUIPMENT

1 ea.	Buck Squeeze pole strap
1 ea.	Steel Climbers
1 ea.	Climber pads
1 ea.	Hip grip belt
1 ea.	4" screwdriver
1 ea.	6" screwdriver
1 ea.	12" Crescent Wrench
1 ea.	10" Crescent Wrench
1 ea.	8" Crescent Wrench
1 ea.	Channel Lock
1 ea.	Hammer
1 ea.	Ruler
1 ea.	Klein Pliers
1 ea.	Hook Knife
1 ea.	Knives—Termination Knife
1 ea.	Knife holder
1 ea.	Narrow, straight 4" screwdriver
1 ea.	5 star wrench
1 ea.	4" Phillips screwdriver
1 ea.	3/4" – 5/8" Ratcheting Wrench
1 ea.	1/2" – 9/16" Ratcheting Wrench
1 ea.	Folding Allen Wrenches (standard)
1 ea.	Insulated Screwdrivers
1 ea.	10 in 1 Screwdriver

EXHIBIT 1

JOINT APPRENTICESHIP AND TRAINING PROGRAM

BETWEEN

THE VILLAGE OF RANTOUL

AND LOCAL 51 IBEW

- A. The Apprenticeship and Training Program (hereinafter “Program”) shall be administered by Village, and all Apprentices shall conform to the rules of the Program.
- B. The Program stated herein is the complete Program and shall remain in force until changed by the Village by providing fifteen (15) days notice to the Union. The Village also reserves the right to cancel the Program at any time by giving at least thirty (30) days’ notice to the Union.
- C. No section, or part, of the Program shall conflict with the Collective Bargaining Agreement. Should a conflict exist, the Collective Bargaining Agreement shall prevail.

I. THE JOINT COMMITTEE

The Joint Apprenticeship and Training Committee, hereinafter called the “Committee”, have equal representation by two (2) persons who shall represent the Village of Rantoul (hereinafter “Village”), one of which shall be the Director of Public Works of the Village (hereinafter “Director”), and two (2) persons who shall represent Local 51 of the International Brotherhood of Electrical Workers (hereinafter “Local 51” or “Union”), one of which shall be a Local 51 Business Representative.

- A. Members of the Committee shall be appointed by the respective group that the member represents, and vacancies shall be filled in the same manner.
- B. The Public Works Director of the Village will be Chairman of the Committee and shall be responsible for keeping complete and accurate records. A secretary will be appointed by the Committee to assist the Chairman.
- C. Consultants may be invited to attend meetings of the Committee but shall have no vote or voice.

- D. The Committee may appoint joint subcommittees or representatives to administer the Program or make recommendations to the Committee.

II. DUTIES OF THE COMMITTEE

- A. The Committee shall, in conformity with the Apprenticeship and Training Program and the Collective Bargaining Agreement, advise and counsel the Village on supervision, education and training of all Apprentices.
- B. The Committee shall meet bi-annually and/or on call of the Chairman or majority of the Committee.
- C. The Committee shall recommend to the Village the need for Apprentices and training, as well as the facilities required to educate and train the Apprentices.
- D. The Committee shall recommend to the Village the establishment of such rules as it deems necessary for the successful operation of the training program.
- E. The Committee may employ consultants when deemed necessary, subject to the approval of the Village.
- F. A majority vote of the Committee is required to recommend approval of an Apprentice from the Apprenticeship Program.
- G. Provided, however, the Village shall at all times have the final decision on administration, supervision, training, employment and education of Apprentices.

III. APPRENTICESHIP AGREEMENT

- A. Prior to commencing employment as an Apprentice, an Apprentice shall be shown and given an opportunity to study the program, rules and general requirements for completion of the Apprenticeship Program. The Apprentice shall abide by the rules and requirements as evidenced by the Apprentice's signature.

IV. PROBATIONARY PERIOD

- A. An Apprentice may be removed from the Program and terminated by the Village during the first twelve (12) months of the Apprenticeship Program without cause and neither the removal nor termination shall be the subject of a grievance or arbitration.

V. TERM OF APPRENTICESHIP PROGRAM

- A. The length of the Apprenticeship shall be a total of 48 months equally divided into 12-month steps.
- B. Absences during each 12-month step of the Apprenticeship Program will be credited or not credited toward completion of each 12 months in accordance with the Labor Agreement.

VI. ADVANCEMENT

- A. During the Apprenticeship Program, the Apprentice must successfully complete the minimum number of training hours and work as provided in Exhibit A and B (for Line Apprentices) or Exhibit C (for Electrical Systems Technician Apprentices) and successfully perform the duties of the position. If, after the completion of each 12-month step, the Apprentice has not completed all of the hours on Exhibit A and B or Exhibit C and satisfactorily performed the duties of the position, the Apprentice will not be advanced to the next step. A 30-day probationary extension may be granted by the Director to the Apprentice to complete the training or course work and satisfactorily perform the duties of the position. If the Apprentice fails to successfully complete the requirements or maintain satisfactory performance within this time frame, the Apprentice will be recommended for removal from the Program and subject to termination.

The apprentice shall be able to perform the following work activities, and in addition, shall perform any activities which are sanctioned by the Apprenticeship Program and by the Village of Rantoul.

- (a) First Step Apprentice: Apprentice can perform Groundman duties under the supervision of a Journeyman and or Forman and may perform line work on unenergized lines under the supervision of a Journeyman and or Forman.
- (b) Second Step Apprentice: Apprentice may perform work in the company of a Journeyman on energized secondary circuits of not more than 500 volts.
- (c) Third Step Apprentice: Apprentice may perform all classes of work in the company of a Journeyman.
- (d) Fourth Step Apprentice: Apprentice may perform all classes of work without the company of a Journeyman in the case of emergencies when a Journeyman is not available.

B. Performance Appraisal

An "Evaluation of Apprentice Performance" form, attached as Exhibit D, is to be used in monitoring an Apprentice's progress. The "Evaluation of Apprentice Performance" will be completed monthly for each Apprentice. The performance appraisal will be prepared by the Foreman and Lineman or Technician with whom the Apprentice has worked. Appraisals will be forwarded to the Director who will review them with the Apprentice. *In instances where the Apprentice's performance is in doubt, copies of the appraisals shall also be forwarded to the Apprenticeship Committee review.*

VII. SAFETY

- A. The Committee agrees to attempt to provide safe working conditions and safety instruction to the Apprentice as it relates to the particular work being performed on the job.
- B. Safety instruction will be included as part of the curriculum provided.

VIII. FORMAL TRAINING FOR APPRENTICES

- A. Each Apprentice ~~Lineman~~ will be required to successfully complete a 2-week climbing and training school, which will be conducted or provided for by the Village. This training will be conducted within the first six (6) months of the Apprentice Lineman's Apprenticeship.
- B. The Apprentice will be required to attend training sessions (Exhibit A and B ~~or Exhibit C, dependant upon the type of Apprenticeship~~), at intervals *prescribed* by the Director prior to completion of the program. Work practice, electrical theory, safety, tools and equipment, hot stock techniques and climbing refresher will be covered in these training sessions.
- C. Each Apprentice will also be required to successfully complete work consisting of the "Lineworker Certification Program" (Exhibit B ~~or Exhibit C~~) as administered by the Northwest Lineman College.
- D. Each Apprentice will be responsible for reading and studying the course work material and then completing the answers to questions for each lesson. Each Apprentice is required to complete the questions on his/her own. The Apprentice is responsible for forwarding the completed questionnaire to the Course Administrator in a timely manner. Delinquent or incomplete assignments, failure or non-compliance with the requirements of the Program, will result in the Apprentice being removed from the Program and terminated.

- E. As training is mandatory, if training is provided away from the Village, the Village will provide accommodations and meals in accordance with the Village travel policy. Travel time to and from the training facility will be paid in accordance with applicable law; however, travel time will not be credited toward completion of the Program.
- F. An employee accepted as an apprentice by the Village of Rantoul will be expected to reimburse the Village the following portion of the training expense in accordance to the following schedule if the employee terminates employment with the Village.
- (a) Terminates employment during the four (4) years of Apprenticeship: Reimburse 100% of training expense.
 - (b) Terminates employment within two (2) years of becoming a Journeyman Lineman: Reimburse 75% of training expense
 - (c) Terminates employment between two (2) years and four (4) years of becoming a Journeyman Lineman: Reimburse 50% of training expense.
 - (d) Terminates employment between four (4) years and six (6) years of becoming a Journeyman Lineman: Reimburse 25% of training expense.

The maximum expense that may be reimbursed is \$16,000.

- G. The Joint Apprenticeship and Training Committee will obtain a list of potential trainers from AIEC or other appropriate resources.

EXHIBIT A

ELECTRICAL DISTRIBUTION Certificate of Professional Development

Eight (8) credits are required for the Electrical Distribution Certificate of Professional Development and are to be selected from the courses below.* The Director will prescribe a minimum number of courses/credits to be completed each 12 months of the Apprenticeship program:

<u>Course</u>		<u>Credit</u>
EDL 130	Electrical Lineman Climbing Training	3.5
EDL 131	1st Year Distribution Fundamental Electrical Distribution	2
EDL 132	2nd Year Distribution Electrical Distribution Hardware Safety	2
EDL 133	Advanced Distribution Electrical Distribution Hand Tools and Devices	2
EDL 134	Lineman Electrical Rubber Gloving	2
EDL 135	Underground Residential Electrical Distribution	2
BPS 030	CPR and Basic First Aid	.5-1

* At the sole discretion of the Director, other courses which are offered at the University of Illinois-Springfield may be approved should the courses identified not be available or should an equivalent course be offered at another facility.

EXHIBIT B
LINEWORKER CERTIFICATION PROGRAM
Certificate of Professional Development - FIRST STEP

	<u>Course</u>	<u>Credit</u>
	Safety 1 Apprentice 1	1
	Working in Elevated Positions	1
	Knots, splices and Rope	1
	Electrical Systems	1
	First Aid	1
	Applied Mathematics	1
	Basic Electrical Theory	1
	Transformer Basics	1
	OSHA 1910.269	1
	Electives - Parkland ELT-131 Residential Wiring	2

* At the sole discretion of the Director, other courses which are offered at the University of Illinois-Springfield may be approved should the courses identified not be available or should an equivalent course be offered at another facility.

LINEWORKER CERTIFICATION PROGRAM
Certificate of Professional Development - SECOND STEP

	<u>Course</u>	<u>Credit</u>
	Safety 2 / Apprentice 2	1
	AC Fundamentals	1
	Personal Protective Grounding	1
	Live Line Equipment	1
	Rigging	1
	Underground Conductors	1
	Overhead Conductors	1
	Electrical Test Equipment	1
	Introduction to Substations	1
	OSHA 191.269	1
	Electives	2

* At the sole discretion of the Director, other courses which are offered at the University of Illinois-Springfield may be approved should the courses identified not be available or should an equivalent course be offered at another facility.

LINEWORKER CERTIFICATION PROGRAM
Certificate of Professional Development - THIRD STEP

	<u>Course</u>	<u>Credit</u>
	Safety 3 / Apprentice 3	1
	Special Elements 1	1
	Metering	1
	System Power Flow	1
	Advanced Transformers	1
	Maps and Standards	1
	System Protection	1
	NESC 1	1
	NESC 2	1
	OSHA 1910.269	1
	Electives - Meter School - Basic Regulator	2

* At the sole discretion of the Director, other courses which are offered at the University of Illinois-Springfield may be approved should the courses identified not be available or should an equivalent course be offered at another facility.

LINEWORKER CERTIFICATION PROGRAM
Certificate of Professional Development - FOURTH STEP

	<u>Course</u>	<u>Credit</u>
	Safety 4 / Apprentice 4	1
	Communication Systems	1
	Special Elements Two	1
	Vegetation Management	1
	System Operation	1
	System Automation	1
	System Automation 36A	1
	Overhead Line Design	1
	Underground Line Design	1
	Trouble Investigation	1
	Crew Leadership	1
	Electives - Transformer - Advanced Regulator - Substation	3

* At the sole discretion of the Director, other courses which are offered at the University of Illinois-Springfield may be approved should the courses identified not be available or should an equivalent course be offered at another facility.

EXHIBIT C

ELECTRICAL SYSTEMS TECHNICIAN APPRENTICESHIP*

First Year

Lineworker Certification Program—Unit 1

ELT 131—Residential and Light Commercial Wiring (1/2 semester)

ELT 134—Motors, Controls and Drives (1/2 semester)

Electives**

Second Year

Lineworker Certification Program—Unit 2

ELT 150—Introduction of Electricity/Electronics (1 semester)

ELT 179—Industrial Controls/PLC's (1/2 semester)

Electives**

Third Year

Lineworker Certification Program—Unit 3

ELT 231—Programmable Controllers (1/2 semester)

Electives**

Fourth Year

Lineworker Certification Program—Unit 4

Electives**

Electives may include the following additional courses, seminars, classes and day sessions:

Mathematics & Trigonometry—One day class.

Blueprint Reading & Technical Drawing—One day class for electric division personnel.

CPR and Basic First Aid—Public Works personnel.

Diesel Generator Overview—Day class provided by Caterpillar.

Traffic Signal Control and Operation—2 day workshops conducted by IDOT and/or Browns.

SCADA/RTU installation, operation and maintenance conducted by Advanced Control Systems.

Meter Classes—Workshops through ELASCO and Illinois Municipal Utility Association (IMUA).

Personal Computer usage—conducted by MIS.

*At the sole discretion of the Director, other courses which are offered at the University of Illinois Springfield may be approved should the courses identified not be available or should an equivalent course be offered at another facility.

**Electives to be decided by Director.

EXHIBIT D
VILLAGE OF RANTOUL
EVALUATION OF APPRENTICE'S PERFORMANCE

Name _____

Job Title _____ Year _____ Date _____

Criteria	Unacceptable			Average		Excellent		Comments
	N/A	1		3		5		
Climbing ability								
Working ability on pole, steel or ladder								
Use and care of tools								
Use of time on ground								
Use of knots and rigging								
Operation of equipment								
Driving Ability								
Driving Ability								
Driving Ability Initiative								
Responsibility								
Follows Instructions								

Comments: _____

UNDERSTANDING
 (Job Knowledge)

--	--	--	--	--

- (5) **Excellent** indicates outstanding understanding of the subject matter.
 (3) **Acceptable** indicates normal understanding of the subject matter.
 (1) **Unacceptable** indicates poor understanding and little growth.

--	--	--	--	--

Skill
 (Mechanical)

- (5) **Proficient** indicates excellent performance of mechanical skills.
 (3) **Normal** indicates average skill development of apprentice.
 (1) **Not Progressing** indicates less than adequate skill development-poor unacceptable work.

--	--	--	--	--

Achievement
 (Quantity)

- (5) **Superior** indicates excellent achievement & completion of more than the average amount of work.
 (3) **Adequate** indicates average skill development of apprentice.
 (1) **Inadequate** indicates less than adequate skill development-poor unacceptable work.

DEPENDABILITY

COOPERATION

_____ completely dependable
_____ above-average dependability
_____ usually dependable
_____ sometimes neglectful and careless
_____ unreliable

Comments: _____

_____ extremely cooperative and always
_____ generally cooperative and usually follows
directions and policies
_____ sometimes uncooperative and fails to
follow directions

Comments: _____

JUDGMENT AND JOB PERCEPTION OTHERS

_____ exceptional maturity & anticipation
_____ above average in making decisions
_____ usually makes correct decisions
_____ often shows poor judgment
_____ consistent poor judgment

Comments: _____

SELF-EXPRESSION & RELATIONS WITH

_____ communicates very well with everyone
_____ communicates well with most persons
_____ satisfactory communication and express
some difficulty of expression
_____ poor communication & work with others

Comments: _____

ATTITUDE TOWARD LEARNING

_____ extremely enthusiastic
_____ very interested and industrious
_____ average interest
_____ somewhat indifferent
_____ definitely not interested

Comments: _____

CAUTION AND SAFETY

_____ extremely cautious and safety minded
_____ cautious and safety minded
_____ average caution and safety
_____ sometimes careless and unsafe
_____ continually careless and unsafe

Comments: _____

QUANTITY OF WORK

_____ excellent
_____ very good
_____ average
_____ marginal
_____ unacceptable

Comments: _____

QUALITY OF WORK

_____ excellent
_____ very good
_____ average
_____ marginal
_____ unacceptable

OVERALL PERFORMANCE

_____ excellent
_____ very good
_____ average
_____ marginal
_____ unacceptable

Comments (On Job
Performance): _____

Apprentice
Comments: _____

Apprentice Signature

Date: _____

Foreman Signature

Date: _____

Director Signature

Date: _____

DATE: _____

APPRENTICESHIP AGREEMENT

The Apprentice agrees that he/she has been given an opportunity to study the Program, rules and regulations and requirements for completion of the Program. The Apprentice agrees to perform diligently, faithfully and satisfactorily the work of the craft and complete his related instruction (Exhibit ____ and _____) during the period of Apprenticeship, in conformity with the Program (attached hereto), rules and regulations of the Apprenticeship and Training Committee as they may from time to time be amended (incorporated herein) and direction from the Village.

The following rules have been adopted by the Joint Apprenticeship and Training Committee. Anyone that is in violation of these rules will be subject to review by the Joint Apprenticeship and Training Committee and ultimately the Village and may be removed from the program and terminated.

1. The instructor has been authorized by the Joint Apprenticeship and Training Committee to conduct class as he sees fit.
2. The Instructor shall be responsible for the grading of all papers. Students must have a minimum passing grade at 70% to receive their next text book. Instructors may require a student to retake a test, regardless of the grade, if he deems it necessary. The Instructor shall forward to the Director a copy of the results of each test and records of attendance. (monthly)
3. Students will be allowed only two (2) retakes of any test per year (per the Instructor's yearly schedule). A total of six (6) retakes will be the maximum for a three (3) year period. If any student cannot obtain a passing grade after the second (2nd) retake, he shall be reviewed by the Apprenticeship Committee to see if he or she shall remain in the Program. The Village will pay for the class only if the employee successfully completes the class.
4. Each student shall be allowed only two (2) absences per school year and these absences must be approved by the Instructor. Any student who is absent in excess of the two (2) excused absences shall be reviewed by the Apprenticeship Committee and subject to disciplinary action, up to and including removal from the Program and termination. Vacations and overtime work shall not be considered an excusable absence unless they are extreme emergencies. The Instructor shall note on the monthly report the reason(s) for any absences.

5. Students attending this school shall report promptly at the starting time designated by the Instructor. Any student who is repeatedly tardy, or any misconduct by any student, will not be tolerated and will be subject to disciplinary action, up to and including removal from the Program and termination.
6. An Apprentice must satisfactorily complete all approved training and tests and satisfactorily perform the duties of the position to be advanced from one step of the Apprentice Program to another and ultimately to Lineman/Technician status. If the Apprentice fails to do so, he shall be removed from the Program and terminated.
7. An employee accepted as an apprentice by the Village of Rantoul will be expected to reimburse the Village the following portion of the training expense in accordance to the following schedule if the employee terminates employment with the Village.
 - (e) Terminates employment during the four (4) years of Apprenticeship: Reimburse 100% of training expense.
 - (f) Terminates employment within two (2) years of becoming a Journeyman Lineman: Reimburse 75% of training expense
 - (g) Terminates employment between two (2) years and four (4) years of becoming a Journeyman Lineman: Reimburse 50% of training expense.
 - (h) Terminates employment between four (4) years and six (6) years of becoming a Journeyman Lineman: Reimburse 25% of training expense.

The maximum expense that may be reimbursed is \$16,000.
8. The Apprentice must also abide by the rules, regulations and requirements set forth in the Apprenticeship Program as they may be changed from time to time and all directors from the Village.
9. The Village shall at all times have the final decision on Program and employment issues and decisions, subject to the provisions of the Agreement between the Village and IBEW.

COMMITTEE:

RANTOUL _____

RANTOUL _____

RANTOUL _____

APPRENTICE

IBEW _____

IBEW _____

IBEW _____

**BOARD OF TRUSTEES
VILLAGE OF RANTOUL**

AGENDA ITEM

ITEM: Hap Parker Family Aquatic Center Pulsar Briquette Chlorine Order	DEPARTMENT: Recreation
DATE: November 2, 2021	AMOUNT: \$30,429.00
ATTACHMENTS: 1. doc00891520211025153324	ADMINISTRATIVE NOTES:
SUMMARY HIGHLIGHTS: The Recreation Department has received notice from Spear Corporation regarding their chemical inventory reduction sale for 2021. Spear Corporation is the sole source vendor for Pulsar Chlorinating Systems, which is the chemical distribution system that we currently use at the aquatic center. To take advantage of the savings, we are requesting approval to move forward with a Pulsar briquette chlorine tablet bulk order. This is a budgeted item, and it will allow us to purchase a quantity of 207 50# buckets. In doing so, we are not only able to lock in 2021 pricing, but we will be offered free shipping due to the size of the order. NOTES: Sole Vendor of Pulsar Briquettes: Spear Corporation (see supporting document) Savings: The savings are realized in free shipping costs Must take delivery by February 4, 2022 This is a budgeted item	
RECOMMENDED ACTION: Approve	
DEPARTMENT HEAD APPROVAL Luke A. Humphrey	VILLAGE ADMINISTRATOR Scott Eisenhauer

SPEAR

CORPORATION

The Leader in the Aquatic Industry Since 1984.

Account #:RAN001
Company: Village Of Rantoul
Name: Luke Humphrey
Email: lhumphre@village.rantoul.il.us
Phone: 2178413793 Fax

Email order to orders@spearcorp.com or

fax to 765-522-1702 by **December 10, 2021**

Inventory Reduction (IR)

As the 2021 season draws to a close, preparations are already underway for next year. To help facilitate a successful start to the 2022 season, Spear Corporation is offering you the opportunity to take advantage of our Inventory Reduction Sale whereby you can stock up on the chemicals and products listed below, at current 2021 prices.

Place your order by December 10th and enjoy a **discount on Pulsar Briquettes** with **Free Delivery** on minimum orders of 24 – 50# pails of Pulsar Briquettes (1,200#)
Delivered by: February 4th, 2022.
***Delivery charge will apply on all other orders not meeting minimum quantity.**

Meet the new Pulsar Precision Feeder

The Pulsar Precision Feeder is a high capacity erosion (HCE) feeder that is compact and lightweight with modular design. The feeder uses Pulsar calcium hypochlorite briquettes that work in conjunction to produce a fresh concentrated liquid chlorine solution for clean and sanitized water. This innovative feeder system is easy to maintain and service with a flexible design that allows for easy integration for small to large commercial pools.



- Provides consistent chlorine delivery
- Feeder designed to minimize maintenance requirements
- 2 in 1 dust reduction funnel for loading briquettes with capacity extension
- Rotomolded components hold up to the strongest element
- Feeder design allows for easy access to internal components
- Features high capacity erosion technology with the benefits of a venturi and booster pump

CHEMICAL ORDER FORM

To assist you in determining quantities to order for the summer of 2022 we have denoted your total purchase of chemicals for 2021. Please indicate the quantity of each product you would like to purchase.

Part#	Chemicals	IR Pricing	2021	2022	\$ Each
PB50	Pulsar Briquettes 50# Pail	\$140.00	216		0 - 23 \$151.00
		\$138.00			24 - 47 \$149.00
		\$136.00		207	48 + \$147.00
CA40	Sunscreen Stabilizer 40#				\$143.00
PS25	Pulsar Shock 25#				\$134.00
9019-1	Pulsar Acid-Cleaner Case (12qts.)				\$192.36
M411-000-5G	Orb-3 Enzymes (5-gal.) (KEEP FROM FREEZING)				\$281.35
M411-000-15G	Orb-3 Enzymes (15-gal.) (KEEP FROM FREEZING)				\$771.46
ASA15G-1	Acid Magic (15-gal.)				\$111.55
ASA55G-1	Acid Magic (55-gal.)				\$365.00
WYS-102	Wysiwash Gun Continuous Spray				\$139.71
WYSI	Wysiwash Tables (5.9#) Pail				\$46.62
HC15	Hydrochloric Acid, 15 gal.				\$87.50
HC55	Hydrochloric Acid, 55 gal.				\$336.40
CE25	Celaperl Filter Media 25# Bag				\$36.00
HL25	Harborlite Filter Media 25# Bag				\$30.00
UF50	Ultra Filter Cleaner Plus, 50#				\$280.51



Our 2022 CPO Schedule will be announced soon.

12966 N County Road 50 W | Roachdale, Indiana 46172 | 765.522.1126 | 800.642.6640 | www.spearcorp.com

AQUATIC SALES, SERVICES & EQUIPMENT

**Innovative Water Care
12 River Valley Ct.
Maumelle, Ar 72113
501-517-7665**

October 25, 2021

***Village of Rantoul Aquatic Center
100 E Flessner Avenue
Rantoul, IL 61866***

Re: Pulsar® Chlorinating Systems and related briquettes

To Whom it may Concerns:

Please be advised that **Spear Corp** is Innovative Water Cares. sole source for Pulsar® Chlorinating Systems and related Pulsar chlorinating briquettes for Southern Illinois.

If you have any further questions regarding this matter, please feel free to give me a call.

Sincerely,

A handwritten signature in black ink, appearing to read "Terry Grisham". The signature is fluid and cursive, with a long horizontal stroke at the end.

Terry T. Grisham
Regional Sales Manager
501-517-7665

**BOARD OF TRUSTEES
VILLAGE OF RANTOUL**

AGENDA ITEM

ITEM: Canopy Netting System for Rantoul Family Sports Complex	DEPARTMENT: Administration
DATE: November 2, 2021	AMOUNT: \$217,610
ATTACHMENTS: 1. 2021 Canopy Netting Systems Project 2. Mineola Photo 1 3. Mineola Photo	ADMINISTRATIVE NOTES: Funding will come from Sports Complex Fund, and will be covered by additional sponsorships named at a later time.
SUMMARY HIGHLIGHTS: This agenda item provides for the purchase and installation of a canopy netting system for both the north and south baseball/softball quads at the Rantoul Family Sports Complex. The canopy netting system will be field fabricated to meet existing construction, and will cover the entire concrete spectator area within both quads. Attached you will find a quote from National Sports Nets, LLC, along with a list of references and images for your review. For local reference, National Sports Nets, LLC performed the installation of the backstop netting system at Wabash Park on the high school baseball diamond. The Recreation Department worked hand in hand with RTHS and Matt Jacobs from NSN on this project. The installation worked out as designed, and the construction process and service after the installation has been superior. This agenda item is being brought forward for your review and approval due to issues that we are facing with foul balls entering the spectator area at the complex. This has been identified as a safety concern, and the most requested addition we receive from visitors and sponsoring organizations. We have spent the past three months reviewing our options and talking with experts in the field.	
RECOMMENDED ACTION: It is our request to waive the bidding process and recommend approval to move forward with National Sports Nets, LLC for the purchase and installation of a canopy netting system in the amount of \$217,610.00.	
DEPARTMENT HEAD APPROVAL Scott Eisenhauer	VILLAGE ADMINISTRATOR Scott Eisenhauer



To: Luke Humphrey – Village of Rantoul

From: Matt Jacobs

Date: October 7, 2021

Luke:

Thank you for taking the time to meet with us multiple times at your sports complex. As a follow up to our meetings, we can supply and install a complete canopy netting system from the beginning of all (8) dugouts covering the entire spectator area up to the concession building on both 4-field complexes:

- We will supply and install 1 x 7 galvanized steel strand cable in a rectangular and perimeter configuration around the entire area from dugout to dugout up to the concession building utilizing strandvises and all necessary installation hardware. The cable around the center building will hang just above the lower rooftop and angle toward the backstops in multiple directions. We will weld custom steel brackets where necessary.
- We will supply, custom fabricate and rope border Black, weather treated, heavy duty **Dyneema/Plateena** knotted netting to the cables through every other square utilizing heavy duty weather treated twine. The netting will be tight and secure with the ability to handle moisture and wind stress. We will create the necessary angles for foul ball roll off and maximum spectator protection.

Project Cost: \$217,610.00

The pricing shown reflects a delivered and installed cost utilizing our supplied lifts and prevailing wage. We will need clear access to the entire area at both complexes for the duration of our installation timeframe. Progress payments are to be made Net 10 upon cable installation per 4-field complex and netting installation per 4-field complex. We will provide a 3 year limited warranty on the entire system based on normal wear and tear with winds not to exceed 60 mph. This is the same warranty we provide for all of our backstop netting systems. I will follow up.

Thank you,
Matt Jacobs
National Sports Nets, LLC

Disclaimer:

All work & material guaranteed as specified and to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra cost will become an extra charge, over and above the estimate. All agreements are contingent upon any delays beyond our control. NSN warrants on workmanship of material and installation for a time-period as displayed on the warranty document. NSN is fully insured and this proposal is valid for 30 days. The above prices, specifications and conditions are satisfactory and are hereby accepted. Signer is authorized to do work as specified and grants NSN to engage as a general contractor to perform certain work on the property (as defined above) for the Owner in accordance with the terms and conditions set forth on this proposal. Use of a facsimile, e-mail, or other electronic medium shall have the same force and effect as an original signature.

National Sports Nets, LLC * 7700 W. 79th St., Suite 101 * Bridgeview, IL 60455 * 773-383-9888





**BOARD OF TRUSTEES
VILLAGE OF RANTOUL**

AGENDA ITEM

ITEM: Rantoul Police Pension Fund Presentation	DEPARTMENT: Administration
DATE: November 2, 2021	AMOUNT: Recommended Contribution Amount \$496,375.00
ATTACHMENTS: 1. Rantoul Police_Tax Levy Actuarial Report_4.30.2021_Final 2. Rantoul Police_GASB 6768 Actuarial Report_4.30.2021_Final	ADMINISTRATIVE NOTES:
SUMMARY HIGHLIGHTS: Lauterbach and Amen, LLP will present their Actuarial Valuation of the Rantoul Police Pension Fund as of 1 May 2021. In that presentation, a recommended contribution will be offered, which calculates the amount needed to fund the current and any unfunded obligation. This recommendation will be used in determining the amount of money needed to levy through the "Corporate Fund" in our 2021 Property Tax Levy.	
RECOMMENDED ACTION: Information Only	
DEPARTMENT HEAD APPROVAL Scott Eisenhauer	VILLAGE ADMINISTRATOR Scott Eisenhauer

Actuarial Funding Report



RANTOUL POLICE PENSION FUND

Actuarial Valuation
as of May 1, 2021

For the Contribution Year May 1, 2021 to April 30, 2022

LAUTERBACH & AMEN, LLP

Actuarial Valuation – Funding Recommendation



Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

RANTOUL POLICE PENSION FUND

Contribution Year Ending: April 30, 2022

Actuarial Valuation Date: May 1, 2021

Utilizing Data as of April 30, 2021

Submitted by:

Lauterbach & Amen, LLP
668 N. River Road
Naperville, IL 60563
Phone: 630.393.1483
www.lauterbachamen.com

Contact:

Todd A. Schroeder
Director
October 13, 2021

LAUTERBACH & AMEN, LLP



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ACTUARIAL CERTIFICATION

This report documents the results of the Actuarial Valuation for the Rantoul Police Pension Fund. The information was prepared for use by the Rantoul Police Pension Fund and the Village of Rantoul, Illinois for determining the Recommended Contribution, under the selected Funding Policy and Statutory Minimum guidelines, for the Contribution Year May 1, 2021 to April 30, 2022. It is not intended or suitable for other purposes. Determinations for purposes other than the Employer's Actuarial Recommended Contribution may be significantly different from the results herein.

The results in this report are based on the census data and financial information submitted by the Rantoul Police Pension Fund, and may include results from the prior Actuary. We did not prepare the Actuarial Valuations for the years prior to May 1, 2014. Those valuations were prepared by the prior Actuary whose reports have been furnished to us, and our disclosures are based on those reports. An audit of the prior Actuary's results was not performed, but high-level reviews were completed for general reasonableness, as appropriate, based on the purpose of this valuation. The accuracy of the results is dependent on the precision and completeness of the underlying information.

In addition, the results of the Actuarial Valuation involve certain risks and uncertainty as they are based on future assumptions, market conditions, and events that may never materialize as assumed. For this reason, certain assumptions and future results may be materially different than those presented in this report. See the *Management Summary* section of this report for a more detailed discussion of the Defined Benefit Plan Risks, as well as the limitations of this Actuarial Valuation on assessing those risks. We are not aware of any known events subsequent to the Actuarial Valuation Date, which are not reflected in this report but should be valued, that may materially impact the results.

The valuation results summarized in this report involve actuarial calculations that require assumptions about future events. The Rantoul Police Pension Fund selected certain assumptions, while others were the result of guidance and/or judgment from the Plan's Actuary or Advisors. We believe that the assumptions used in this valuation are reasonable and appropriate for the purposes for which they have been used. The selected assumptions represent our best estimate of the anticipated long-term experience of the Plan, and meet the guidelines set forth in the Actuarial Standards of Practice.





To the best of our knowledge, all calculations are in accordance with the applicable funding requirements, and the procedures followed and presentation of results conform to generally accepted actuarial principles and practices as prescribed by the Actuarial Standards Board. The undersigned consultants of Lauterbach & Amen, LLP, with actuarial credentials, meet the Qualification Standards of the American Academy of Actuaries to render this Actuarial Certification. There is no relationship between the Rantoul Police Pension Fund and Lauterbach & Amen, LLP that impairs our objectivity.

Respectfully Submitted,
LAUTERBACH & AMEN, LLP

Todd A. Schroeder, ASA, FCA, EA, MAAA

Robert L. Rietz, Jr., FCA, EA, MAAA





MANAGEMENT SUMMARY

Recommended Contribution

Funded Status

Management Summary – Comments and Analysis

Actuarial Recommended Contribution – Reconciliation

MANAGEMENT SUMMARY

RECOMMENDED CONTRIBUTION

	Prior Valuation	Current Valuation
Recommended Contribution	\$546,282	\$496,375
Expected Payroll	\$2,492,098	\$2,390,528
Recommended Contribution as a Percent of Expected Payroll	21.92%	20.76%

*The Recommended
Contribution has
Decreased by
\$49,907 from the
Prior Valuation.*

FUNDED STATUS

	Prior Valuation	Current Valuation
Normal Cost	\$576,331	\$528,745
Market Value of Assets	\$29,712,616	\$37,054,693
Actuarial Value of Assets	\$31,509,145	\$33,373,348
Actuarial Accrued Liability	\$34,146,083	\$35,736,934
Unfunded Actuarial Accrued Liability/(Surplus)	\$2,636,938	\$2,363,586
<u>Percent Funded</u>		
Actuarial Value of Assets	92.28%	93.39%
Market Value of Assets	87.02%	103.69%

*The Percent
Funded has
Increased by 1.11%
on an Actuarial
Value of Assets
Basis.*



MANAGEMENT SUMMARY

MANAGEMENT SUMMARY – COMMENTS AND ANALYSIS

Contribution Results

The Recommended Contribution is based on the selected Funding Policy and methods that are outlined in the *Actuarial Funding Policies* section of this report.

The Illinois State Statutes for Pension Funds contain parameters that are used to determine the Statutory Minimum Contribution to a public Pension Fund. Those parameters and the resulting Statutory Minimum Contribution are found in the *Illinois Statutory Minimum Contribution* section of this report.

“Contribution Risk” is defined by the Actuarial Standards of Practice as the potential for actual future contributions to deviate from expected future contributions. For example, when actual contributions are not made in accordance to the Plan’s Funding Policy, or when future experience deviates materially from assumed. While it is essential for the Actuary and Plan Sponsor to collaborate on implementing a sound and financially feasible Funding Policy, it is important to note that the Actuary is not required, and is not in the position to, evaluate the ability or willingness of the Plan Sponsor to make the Recommended Contribution under the selected Funding Policy.

As a result, while Contribution Risk may be a significant source of risk for the Plan, this Actuarial Valuation makes no attempt to assess the impact of future contributions falling short of those recommended under the selected Funding Policy. Notwithstanding the above, see the *Actuarial Recommended Contribution – Reconciliation* section of this report for the impact on the current Recommended Contribution of any contribution shortfalls or excesses from the prior year.

Defined Benefit Plan Risks

Asset Growth:

Pension funding involves preparing Fund assets to pay for benefits when Members retire. During their working careers, assets grow with contributions and investment earnings; and then, the Pension Fund distributes assets in retirement. Based on the Plan’s current mix of Members and Funded Status, the Plan should experience positive asset growth, on average, if the Recommended Contributions are made and expected investment earnings come in. In the current year, the Fund asset growth was positive by approximately \$7,300,000.

Asset growth is important in the long-term. Long-term cash flow out of the Pension Fund is primarily benefit payments, and expenses are a smaller portion. The Plan should monitor the impact of expected benefit payments on future asset growth. We assess and project all future benefit payments as part of the determination of liability. The assessment is made on all current Members of the Fund, both active and inactive. For active Members, the assessment includes the probability that Members terminate or retire and begin receiving benefits. In the next 5 years, benefit payments are anticipated to increase 25-30%, or approximately \$470,000. In the next 10 years, the expected increase in benefit payments is 55-60%, or approximately \$950,000. The estimated increase in benefit payments is being compared against the benefits paid to inactive Members during the fiscal year, excluding any refunds of Member Contributions.



MANAGEMENT SUMMARY

Furthermore, plans with a large number of inactive Members have an increased “Longevity Risk”. Longevity Risk is the possibility that inactive Members may live longer than projected by the Plan’s mortality assumption. As shown in the previous paragraph, benefit payments are expected to increase over the next 5-year and 10-year horizons. The projected increases assume that current inactive Members pass away according to the Plan’s mortality assumption. To the extent that current inactive Members live longer than expected, the future 5-year and 10-year benefit projections may be larger than the amounts disclosed in the previous paragraph. Higher levels of benefit payments, payable for a longer period of time, may cause a significant strain to the Plan’s cash flow, future Recommended Contributions, and may lead to Plan insolvency.

Unfunded Liability:

Unfunded Liability represents the financial shortfall of the Actuarial Value of Assets compared to the Actuarial Accrued Liability. To the extent that Unfunded Liability exists, the Plan is losing potential investment earnings due to the financial shortfall. Contributions towards Unfunded Liability pay for the lost investment earnings, as well as the outstanding unfunded amount. If payments towards Unfunded Liability are not made, the Unfunded Liability will grow.

In the early 1990s, many Pension Funds in Illinois adopted an increasing payment towards Unfunded Liability due to a change in legislation. The initial payment decreased, and future payments are anticipated to increase annually after that. In many situations, payments early on were less than the interest on Unfunded Liability, which means that Unfunded Liability increased even though contributions were made at the recommended level.

The current Recommended Contribution includes a payment towards Unfunded Liability that is approximately \$15,000 greater than the interest on Unfunded Liability. All else being equal, and contributions being made, Unfunded Liability is expected to decrease. The Employer and Fund should anticipate that improvement in the current Percent Funded will be mitigated in the short-term. The Employer and Fund should understand this impact as we progress forward to manage expectations.

Actuarial Value of Assets:

The Pension Fund smooths asset returns that vary from expectations over a 5-year period. The intention over time is that asset returns for purposes of funding recommendations are a combination of several years. The impact is intended to smooth out the volatility of Recommended Contributions over time, but not necessarily increase or decrease the level of contributions over the long-term.

When asset returns are smoothed, there are always gains or losses on the Market Value of Assets that are going to be deferred for current funding purposes and recognized in future years. Currently, the Pension Fund is deferring approximately \$3,700,000 in gains on the Market Value of Assets. These are asset gains that will be recognized in upcoming periods, independent of the future performance of the Market Value of Assets.



MANAGEMENT SUMMARY

Cash Flow Risk:

Assets, liabilities, and Funded Status are good metrics to monitor over time to assess the progress of the Funding Policy. However, these metrics may provide limited forward-looking insights. Specifically, the maturity of a Pension Fund can pose certain risks that often cannot be assessed with a point-in-time metric such as Percent Funded.

For example, two different Pension Funds could have the same Percent Funded, but have completely different risk profiles. One Fund might mostly cover active Members with little to no Members in pay status, whereas a second Fund might mostly cover inactive Members with a significant level of annual benefit payments. The latter Fund has a greater “Cash Flow Risk”, i.e. a more significant chance that negative cash flows could lead to a deteriorating, rather than improving, Percent Funded over time.

It is important to note that, in general, positive net cash flows are good, but also need to be sufficient to cover the growth in the liabilities (i.e. the Normal Cost as well as interest on the Actuarial Accrued Liability). Typically, when cash flows are assumed to be insufficient to cover the growth in liabilities, the Percent Funded will decline, while future Recommended Contributions will increase.

Benefit Payment Risk:

Ideally, plans in a sound financial position will have the ratio of annual benefits payments to the Market Value of Assets to be less than the Expected Rate of Return on Investments assumption (i.e. 7.00%). Theoretically, in this case it can be considered that investment returns will fully cover the annual benefit payments, and therefore, all Employer and Member Contributions made to the Fund will be used to pay for future benefit accruals and pay down the existing Unfunded Liability. To the extent that the ratio of the annual benefit payments to the Market Value of Assets increases to above the Expected Rate of Return on Investments assumption, the Plan may experience some additional risks, such as the need to keep assets in more liquid investments, inability to pay down Unfunded Liability, and may lead to Plan insolvency.

As of the Valuation Date, the Rantoul Police Pension Fund has a ratio of benefit payments to the Market Value of Assets of 4.37%. In this case, the Plan is currently in a sound financial position and has a reduced amount of Benefit Payment Risk and Cash Flow Risk. It would be expected that adherence to the current Funding Policy would lead to an increasing Percent Funded.



MANAGEMENT SUMMARY

Fund Assets

The results in this report are based on the assets held in the Pension Fund. Assets consist of funds held for investment and for benefit payments as of the Actuarial Valuation Date. In addition, assets may be adjusted for other events representing dollars that are reasonably expected to be paid out from the Pension Fund or deposited into the Pension Fund after the Actuarial Valuation Date as well.

The current Fund assets are audited.

The Actuarial Value of Assets under the Funding Policy is equal to the Market Value of Assets, with unexpected gains and losses smoothed over 5 years. More detail on the Actuarial Value of Assets can be found in the *Actuarial Funding Policies* section of this report.

*The Fund
Assets Used in
this Report
are Audited.*

Demographic Data

Demographic factors can change from year to year within the Pension Fund. Changes in this category include hiring new Members, Members retiring or becoming disabled, inactive Members passing away, and other changes. Demographic changes can cause an actuarial gain (contribution that is less than expected compared to the prior year) or an actuarial loss (contribution that is greater than expected compared to the prior year).

Demographic gains and losses occur when the assumptions over the one-year period for Member changes do not meet our long-term expectation. For example, if no Members become disabled during the year, we would expect a liability gain. If more Members become disabled than anticipated during the year, we would expect a liability loss. Generally, we expect short-term fluctuations in demographic experience to create gains or losses of 1%-3% of the Actuarial Accrued Liability in any given year, but to balance out in the long-term.

“Demographic Risk” occurs when Plan demographic experience differs significantly from expected. Similar to Longevity Risk discussed previously, additional risk is created when demographic experience differs from the assumed rates of disability, retirement, or termination. Under the chosen assumptions, actuarial gains and/or losses will always occur, as the assumptions will never be exactly realized. However, the magnitude of the gain and/or loss and its influence on the Recommended Contribution largely depends on the size of the Plan.

Based on the number of active Members in the Plan, the Recommended Contribution has a moderate risk of having a significant increase due to demographic experience. For example, 1 new disabled Member would typically generate a substantial increase to the Actuarial Accrued Liability, which in turn, may increase the Recommended Contribution.



MANAGEMENT SUMMARY

In the current report, the key demographic changes were as follows:

New Hires: There were 2 Members of the Fund who were hired during the year. When a Member is admitted to the Pension Fund, the Employer Contribution will increase to reflect the new Member. The increase in the Recommended Contribution in the current year due to the new Member experience is approximately \$13,000.

Retirement: There were 3 Members of the Fund who retired during the year. When a Member retires, the Normal Cost will decrease. Any change in the Actuarial Accrued Liability will be considered when determining the amount to pay towards Unfunded Liability each year. The increase in the Recommended Contribution in the current year due to the retirement experience is approximately \$37,000.

Termination: There was 1 Member of the Fund who terminated employment during the year. The Fund may be obligated to pay a refund of Employee Contributions to the Member in the future. The decrease in the Recommended Contribution in the current year due to the termination experience is approximately \$4,000.

Mortality: There were 2 retirees who passed away during the year, 1 of whom had an eligible surviving spouse. When a retiree passes away, the Fund liability will decrease as the Pension Fund no longer will make future payments to the retiree. If there is an eligible surviving spouse, the Fund liability will increase to represent the value of the expected payments that will be made to the spouse. When a surviving spouse passes away, the Fund liability will decrease as the Pension Fund no longer will make future payments to the surviving spouse.

As inactive Members age and continue to collect benefits, the Fund liability will also increase. In the current year, there were 27 inactive Members who maintained their benefit collection status throughout the year. The net decrease in the Recommended Contribution in the current year due to the mortality experience is approximately \$43,000.

Salary Increases: Salary increases were greater than anticipated in the current year. This caused an increase in the Recommended Contribution in the current year of approximately \$12,000.

Assumption Changes

The assumptions were not changed from the prior valuation.

Funding Policy Changes

The Funding Policy was not changed from the prior valuation.



MANAGEMENT SUMMARY

Other Considerations

After careful consideration, we have elected to transition our client reporting to a new valuation platform. Our new platform, ProVal, is an industry standard tool that encompasses a multitude of actuarial best practices. The driving reason behind our decision to transition to this platform is that it will give us the opportunity to provide additional capabilities to our clients in the near future, including stochastic prediction modeling and sensitivity capabilities. Because this software has slightly different parameters in the underlying coding, there may be a minor variation in actuarial calculations. These variations are well within the acceptable ranges developed for actuarial standards. For example, a Pension Fund that is 100% funded in one software, may actually show as 98%-102% funded across different software platforms. This is routine in nature and is a regular part of running estimates and projections. As we strive for “best estimates” in the actuarial funding process, the best due diligence continues to be the process of setting and reviewing assumptions in the actuarial profession. Our commitment to reviewing new information regularly continues to be at the forefront of our reporting.



MANAGEMENT SUMMARY

ACTUARIAL RECOMMENDED CONTRIBUTION – RECONCILIATION

Actuarial Accrued Liability is expected to increase each year for both interest for the year and as active Members earn additional service years towards retirement. Similarly, Actuarial Accrued Liability is expected to decrease when the Fund pays benefits to inactive Members.

Contributions are expected to increase as expected pay increases under the Funding Policy for the Fund.

	Actuarial Liability	Recommended Contribution
Prior Valuation	\$ 34,146,083	\$ 546,282
Expected Changes	1,372,065	17,757
Initial Expected Current Valuation	<u>\$ 35,518,148</u>	<u>\$ 564,038</u>

Other increases or decreases in Actuarial Accrued Liability (key changes noted below) will increase or decrease the amount of Unfunded Liability in the Plan. To the extent that Unfunded Liability increases or decreases unexpectedly, the contribution towards Unfunded Liability will also change unexpectedly.

	Actuarial Liability	Recommended Contribution
Salary Increases Greater than Expected	\$ 118,220	\$ 11,828
Actuarial Experience	100,566	(39,548)
Assumption Changes	-	-
Funding Policy Changes	-	-
Asset Return Greater than Expected*	-	(64,825)
Contributions Less than Expected	-	24,882
Total Increase/(Decrease)	<u>\$ 218,786</u>	<u>\$ (67,663)</u>
Current Valuation	<u>\$ 35,736,934</u>	<u>\$ 496,375</u>

*Impact on the Recommended Contribution due to asset return is on an Actuarial Value of Assets basis.

In the current valuation, we have updated the Actuarial Valuation software used to determine Actuarial Liability. The Actuarial Experience can be attributable to several factors including Actuarial Valuation software changes, demographic changes, and benefit payment experience compared to expectation.

Key demographic changes were discussed in the *Demographic Data* section of this report.





VALUATION OF FUND ASSETS

Market Value of Assets
Market Value of Assets (Gain)/Loss
Development of the Actuarial Value of Assets
Actuarial Value of Assets (Gain)/Loss
Historical Asset Performance

VALUATION OF FUND ASSETS

MARKET VALUE OF ASSETS

Statement of Assets

	Prior Valuation	Current Valuation
Cash and Cash Equivalents	\$ 1,136,846	\$ 144,627
Money Market	-	3,975,661
Fixed Income	10,153,204	9,075,730
Insurance Co Contracts - Separate	1,261,622	1,296,181
Stock Equities	4,601,676	5,836,799
Mutual Funds	12,604,871	16,780,694
Receivables (Net of Payables)	(45,603)	(54,999)
Total Market Value of Assets	<u>\$ 29,712,616</u>	<u>\$ 37,054,693</u>

The Total Market Value of Assets has Increased by Approximately \$7,342,000 from the Prior Valuation.

Statement of Changes in Assets

Total Market Value of Assets - Prior Valuation	\$ 29,712,616
Plus - Employer Contributions	216,187
Plus - Member Contributions	250,425
Plus - Return on Investments	8,542,978
Less - Benefit Payments and Refunds	(1,621,052)
Less - Other Expenses	<u>(46,461)</u>
Total Market Value of Assets - Current Valuation	<u>\$ 37,054,693</u>

The Rate of Return on Investments on a Market Value of Assets Basis for the Fund was Approximately 29.16% Net of Administrative Expense.

The Rate of Return on Investments shown above has been determined as the Return on Investments from the Statement of Changes in Assets, as a percent of the average of the prior and current Market Value of Assets. The Rate of Return on Investments is net of Other Expenses, and has been excluded from the Total Market Value of Assets at the end of the Fiscal Year for this calculation.



VALUATION OF FUND ASSETS

MARKET VALUE OF ASSETS (GAIN)/LOSS

Current Year (Gain)/Loss on Market Value of Assets

Total Market Value of Assets - Prior Valuation	\$ 29,712,616
Employer and Member Contributions	466,612
Benefit Payments and Refunds	(1,621,052)
Expected Return on Investments	<u>2,039,477</u>
Expected Total Market Value of Assets - Current Valuation	\$ 30,597,653
Actual Total Market Value of Assets - Current Valuation	<u>37,054,693</u>
Current Market Value of Assets (Gain)/Loss	<u>\$ (6,457,040)</u>
Expected Return on Investments	\$ 2,039,477
Actual Return on Investments (Net of Expenses)	<u>8,496,517</u>
Current Market Value of Assets (Gain)/Loss	<u>\$ (6,457,040)</u>

*The Actual Return
on Investments on a
Market Value of
Assets Basis was
Greater than
Expected for the
Current Year.*

The (Gain)/Loss on the current Market Value of Assets has been determined based on the Expected Rate of Return on Investments as shown in the *Actuarial Assumptions* section of this report.



VALUATION OF FUND ASSETS

DEVELOPMENT OF THE ACTUARIAL VALUE OF ASSETS

Total Market Value of Assets - Current Valuation		\$ 37,054,693
Adjustment for Prior (Gains)/Losses		
	Full Amount	Deferral
FYE 2021	\$ (6,457,040)	(5,165,632)
FYE 2020	2,435,078	1,461,047
FYE 2019	461,596	184,638
FYE 2018	(806,992)	(161,398)
Total Deferred (Gain)/Loss		(3,681,345)
Initial Actuarial Value of Assets - Current Valuation		\$ 33,373,348
Less Contributions for the Current Year and Interest		-
Adjustment for the Corridor		-
Total Actuarial Value of Assets - Current Valuation		\$ 33,373,348

The Actuarial Value of Assets is Equal to the Market Value of Assets with Unanticipated (Gains)/Losses Recognized Over 5 Years. The Actuarial Value of Assets is 90.07% of the Market Value of Assets.

ACTUARIAL VALUE OF ASSETS (GAIN)/LOSS

Total Actuarial Value of Assets - Prior Valuation	\$ 31,509,145
Plus - Employer Contributions	216,187
Plus - Member Contributions	250,425
Plus - Return on Investments	3,065,104
Less - Benefit Payments and Refund	(1,621,052)
Less - Other Expenses	(46,461)
Total Actuarial Value of Assets - Current Valuation	\$ 33,373,348

The Rate of Return on Investments on an Actuarial Value of Assets Basis for the Fund was Approximately 9.76% Net of Administrative Expense.

The Actuarial Value of Assets incorporates portions of gains and losses over multiple years.



VALUATION OF FUND ASSETS

HISTORICAL ASSET PERFORMANCE

The chart below shows the historical Rates of Return on Investments for both Market Value of Assets and Actuarial Value of Assets.

	<u>Market Value of Assets</u>	<u>Actuarial Value of Assets</u>
FYE 2021	29.16%	9.76%
FYE 2020	(0.96%)	5.26%
FYE 2019	5.47%	6.91%
FYE 2018	10.45%	7.32%
FYE 2017	10.17%	6.12%
FYE 2016	0.28%	5.30%
FYE 2015	6.70%	6.60%

The historical Rates of Return on Investments shown above were calculated based on the annual Return on Investments, as a percentage of the average value of the assets for the year.

For purposes of determining the average value of assets for the year, the ending Market Value of Assets has been adjusted to net out to the portion related to the Return on Investments themselves. All other cash flows are included.

For purposes of determining the annual Return on Investments we have adjusted the figures shown on the preceding pages. The figures shown on the preceding pages are net of Investment Expenses. We have made an additional adjustment to net out Administrative Expenses. Netting out Administrative Expenses allows us to capture returns for the year that can be used to make benefit payments as part of the ongoing actuarial process.

The adjustments we made are for actuarial reporting purposes only. By netting out Administrative Expenses and capturing Return on Investments that are available to pay benefits, it provides us a comparison to the Expected Rate of Return on Investments, but does not provide a figure that would be consistent with the rates of return that are determined by other parties. Therefore, this calculated Return on Investments should not be used to analyze investment performance of the Fund or the performance of the investment professionals.



VALUATION OF FUND ASSETS

Expected Rate of Return on Investments Assumption

The Expected Rate of Return on Investments for this valuation is 7.00%. Lauterbach & Amen, LLP does not provide investment advice. We look at a variety of factors when reviewing the Expected Rate of Return on Investments assumption selected by the Board. These factors include: historical Rates of Return on Investments, capital market projections performed by the Fund's investment advisors, the Fund's investment policy, capital market forward-looking benchmark expected returns by independent investment companies, rates used by comparable pension systems, and other factors identified in the Actuarial Standards of Practice.

Generally speaking, the ideal assumption for Expected Rate of Return on Investments is one that has a 50% chance of being met over the long-term. If actual returns going forward come in less than expected, the pension system risks deferring contributions to the future that should be made today, and creating additional contribution volatility. Reducing the Expected Rate of Return on Investments by 25 basis points produces a Recommended Contribution that is 26.44% higher than currently shown.

We recommend the Board review the Expected Rate of Return on Investments, and consider whether or not the assumption is a reasonable representation of future expected asset returns, and review their options prior to the completion of the next Actuarial Valuation.

"Investment Risk" is the potential that actual Return on Investments will be different from what is expected. The selected Expected Rate of Return on Investments assumption is chosen to be a long-term assumption, producing a return that, on average, would produce a stable rate of return over a long-term horizon. Actual asset returns in the short-term may deviate from this long-term assumption due to current market conditions. Furthermore, establishing the Expected Rate of Return on Investments assumption may be dependent on the Illinois State Statutes pertaining to the limitations on types of investments Plan Sponsors may use. If the actual annual rates of return are less than the Expected Rate of Return on Investments, actuarial losses will be produced, thus increasing the Plan's Unfunded Liability and, subsequently, future Recommended Contributions.

"Asset/Liability Mismatch" risk is a similar concept as Investment Risk, as it relates to setting the Expected Rate of Return on Investments assumption compared to the actual Return on Investments achieved. The Interest Rate used to discount future Plan liabilities is set equal to the Expected Rate of Return on Investments. It is expected that the selected Interest Rate be a rate that is reasonably expected to be achieved over the long-term. To the extent that the selected Interest Rate to value Plan liabilities is unreasonable, or significantly different than the actual Return on Investments earned over an extended period of time, additional Interest Rate risk is created. For example, determining Plan liabilities at an Interest Rate higher than what is expected to be achieved through investment returns results in Unfunded Liability that is not a true representation of the Plan's condition and Percent Funded. As a result, the Actuarial Accrued Liability determined is an amount smaller than the liability that would be produced with an Interest Rate more indicative of future Expected Rate of Return on Investments. Therefore, the Recommended Contributions under the established Funding Policy may not be sufficient to appropriately meet the true pension obligations.





RECOMMENDED CONTRIBUTION DETAIL

Actuarial Accrued Liability
Funded Status
Development of the Employer Normal Cost
Normal Cost as a Percentage of Expected Payroll
Recommended Contribution Breakdown
Schedule of Amortization – Unfunded Actuarial Accrued Liability
Actuarial Methods – Recommended Contribution

RECOMMENDED CONTRIBUTION DETAIL

ACTUARIAL ACCRUED LIABILITY

	Prior Valuation	Current Valuation
Active Members	\$ 11,390,212	\$ 8,988,827
Inactive Members		
Terminated Members*	-	18,017
Retired Members	16,821,265	19,888,033
Disabled Members	4,297,074	4,434,439
Other Beneficiaries	1,637,532	2,407,618
Total Inactive Members	22,755,871	26,748,107
Total Actuarial Accrued Liability	\$ 34,146,083	\$ 35,736,934

*The Total Actuarial
Accrued Liability
has Increased by
Approximately
\$1,591,000 from the
Prior Valuation.*

*Terminated Members Actuarial Accrued Liability for the current valuation includes non-vested terminated Members entitled to a refund of Employee Contributions that was not included in the prior valuation.

FUNDED STATUS

	Prior Valuation	Current Valuation
Total Actuarial Accrued Liability	\$ 34,146,083	\$ 35,736,934
Total Actuarial Value of Assets	31,509,145	33,373,348
Unfunded Actuarial Accrued Liability	\$ 2,636,938	\$ 2,363,586
Total Market Value of Assets	\$ 29,712,616	\$ 37,054,693
<u>Percent Funded</u>		
Actuarial Value of Assets	<u>92.28%</u>	<u>93.39%</u>
Market Value of Assets	<u>87.02%</u>	<u>103.69%</u>

*The Percent Funded
as of the Actuarial
Valuation Date is
Subject to Volatility
on Assets and
Liability in the
Short-Term.*



RECOMMENDED CONTRIBUTION DETAIL

DEVELOPMENT OF THE EMPLOYER NORMAL COST

	Prior Valuation	Current Valuation
Total Normal Cost	\$ 576,331	\$ 528,745
Estimated Member Contributions	(246,967)	(233,113)
Employer Normal Cost	<u>\$ 329,364</u>	<u>\$ 295,632</u>

*At a 100%
Funding Level,
the Normal Cost
Contribution is
Still Required.*

NORMAL COST AS A PERCENTAGE OF EXPECTED PAYROLL

	Prior Valuation	Current Valuation
Expected Payroll	<u>\$ 2,492,098</u>	<u>\$ 2,390,528</u>
Member Normal Cost Rate	<u>9.910%</u>	<u>9.910%</u>
Employer Normal Cost Rate	<u>13.22%</u>	<u>12.21%</u>
Total Normal Cost Rate	<u>23.13%</u>	<u>22.12%</u>

*Ideally, the
Employer
Normal Cost
Rate will Remain
Stable.*

RECOMMENDED CONTRIBUTION BREAKDOWN

	Prior Valuation	Current Valuation
Employer Normal Cost*	\$ 352,419	\$ 316,326
Amortization of Unfunded Accrued Liability/(Surplus)	<u>193,862</u>	<u>180,049</u>
Recommended Contribution	<u>\$ 546,282</u>	<u>\$ 496,375</u>

*The
Recommended
Contribution has
Decreased by
9.14% from the
Prior Valuation.*

*Employer Normal Cost Contribution includes interest through the end of the Fiscal Year.



RECOMMENDED CONTRIBUTION DETAIL

SCHEDULE OF AMORTIZATION – UNFUNDED ACTUARIAL ACCRUED LIABILITY

Below is the schedule of remaining amortization balances for the Unfunded Liability.

Unfunded Liability Base	Initial Balance	Date Established	Current Balance	Years Remaining	Payment
Investment (Gain)/Loss	\$ (850,999)	4/30/2021	\$ (850,999)	19	\$ (64,825)
Actuarial (Gain)/Loss	472,112	4/30/2021	472,112	19	35,963
Contribution Experience	114,812	4/30/2021	114,812	19	8,746
Investment (Gain)/Loss	534,966	4/30/2020	533,084	19	40,608
Actuarial (Gain)/Loss	509,172	4/30/2020	507,382	19	38,650
Contribution Experience	162,799	4/30/2020	162,226	19	12,358
Assumption Changes	813,588	4/30/2020	810,726	19	61,757
Plan Changes	129,869	4/30/2020	129,412	19	9,858
Investment (Gain)/Loss	45,020	4/30/2019	44,878	19	3,419
Actuarial (Gain)/Loss	224,450	4/30/2019	223,742	19	17,044
Contribution Experience	849,873	4/30/2019	847,192	19	64,535
Assumption Changes	(305,043)	4/30/2019	(304,081)	19	(23,163)
Investment (Gain)/Loss	(477,470)	4/30/2018	(477,178)	19	(36,349)
Actuarial (Gain)/Loss	297,940	4/30/2018	297,758	19	22,682
Contribution Experience	(10,400,214)	4/30/2018	(10,393,832)	19	(791,753)
Initial Unfunded Liability	<u>\$ 10,252,646</u>	4/30/2018	<u>\$ 10,246,352</u>	19	<u>\$ 780,519</u>
 Total	 <u>\$ 2,373,521</u>		 <u>\$ 2,363,586</u>		 <u>\$ 180,049</u>

The Actuarial (Gain)/Loss can be attributable to several factors including Actuarial Valuation software changes, demographic changes, Employer Contribution timing, Member Contribution experience, benefit payment experience, and salary increase experience compared to expectation.



RECOMMENDED CONTRIBUTION DETAIL

ACTUARIAL METHODS – RECOMMENDED CONTRIBUTION

Actuarial Valuation Date	May 1, 2021
Data Collection Date	April 30, 2021
Actuarial Cost Method	Entry Age Normal (Level % Pay)
Amortization Method	Level % Pay (Closed)
Amortization Target	100% Funded Over 19 Years
Asset Valuation Method	5-Year Smoothed Market Value

The contributions and benefit values of the Pension Fund are calculated by applying actuarial assumptions to the benefit provisions and census data furnished, using the Actuarial Cost Method described. The Actuarial Cost and Amortization Methods allocate the projected obligations of the Plan over the working lifetimes of the Plan Members.

The Recommended Contribution amount shown in this report is based on the methods summarized above. The *Actuarial Funding Policies* section of this report includes a more detailed description of the Actuarial Funding Methods being used.

The Actuarial Funding Methods are meant to provide a systematic process for determining contributions on an annual basis. The methods do not impact the expectation of future benefit payments. The methods only impact the way contributions are made towards future benefit payments.

Different Actuarial Funding Methods may achieve funding goals with differing levels of success. Certain methods are more efficient and more stable on an annual basis.





ILLINOIS STATUTORY MINIMUM CONTRIBUTION

Statutory Minimum Contribution
Funded Status – Statutory Minimum
Actuarial Methods – Illinois Statutory Minimum Contribution

ILLINOIS STATUTORY MINIMUM CONTRIBUTION

STATUTORY MINIMUM CONTRIBUTION

	Prior Valuation	Current Valuation
Statutory Minimum Contribution	\$273,116	\$300,890
Expected Payroll	\$2,492,098	\$2,390,528
Statutory Minimum Contribution as a Percent of Expected Payroll	10.96%	12.59%

*The Statutory
Minimum
Contribution has
Increased by
\$27,774 from the
Prior Valuation.*

FUNDED STATUS – STATUTORY MINIMUM

	Prior Valuation	Current Valuation
Normal Cost	\$641,302	\$514,319
Market Value of Assets	\$29,712,616	\$37,054,693
Actuarial Value of Assets	\$31,509,145	\$33,373,348
Actuarial Accrued Liability	\$32,760,955	\$35,781,702
Unfunded Actuarial Accrued Liability/(Surplus)	\$1,251,810	\$2,408,354
<u>Percent Funded</u>		
Actuarial Value of Assets	96.18%	93.27%
Market Value of Assets	90.70%	103.56%

*The Statutory
Minimum Percent
Funded has
Decreased by
2.91% on an
Actuarial Value of
Assets Basis.*



ILLINOIS STATUTORY MINIMUM CONTRIBUTION

The Statutory Minimum Contribution is based on Actuarial Funding Methods and funding parameters in the Illinois State Statutes for pension funding. The resulting contribution is lower than the Recommended Contribution for the current year. The lower contribution amount is not recommended because it represents only a deferral of contributions when compared to the Recommended Contribution method.

Actuarial Funding Methods for pensions are best applied to provide a balance between the long-term goals of a variety of stakeholders:

1. Members – the Members are interested in benefit security and having the funds available to pay benefits when retired
2. Employers – cost control and cost stability over the long-term
3. Taxpayers – paying for the services they are receiving from active Members

The Statutory Minimum Contribution methods are not intended to provide a better system in any of the above categories long-term. The parameters are not recommended for a long-term funding strategy.

The Statutory Minimum methods put into place in 2011 were intended to provide short-term budget relief for Employer Contributions. An Employer using the Statutory Minimum parameters for current funding should view the contributions as short-term relief. Our recommendation in this situation is for a Pension Fund and an Employer to work towards a long-term funding strategy that better achieves the long-term funding goals, over a period that does not exceed 3-5 years.

The Securities and Exchange Commission in 2013 used the phrase “Statutory Underfunding” to describe situations where contributions appear to be more manageable in the short-term, but set up future Recommended Contributions that are less likely to be manageable.



ILLINOIS STATUTORY MINIMUM CONTRIBUTION

ACTUARIAL METHODS – ILLINOIS STATUTORY MINIMUM CONTRIBUTION

Actuarial Valuation Date	May 1, 2021
Data Collection Date	April 30, 2021
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level % Pay (Closed)
Amortization Target	90% Funded Over 19 Years
Asset Valuation Method	5-Year Smoothed Market Value

The contribution and benefit values of the Pension Fund are calculated by applying actuarial assumptions to the benefit provisions and census data furnished, using the Actuarial Cost Method described. The Actuarial Cost and Amortization methods allocate the projected obligations of the Plan over the working lifetimes of the Plan Members.

The Actuarial Funding Methods are meant to provide a systematic process for determining contributions on an annual basis. The methods do not impact the expectation of future benefit payments. The methods only impact the way contributions are made towards future benefit payments.

Different Actuarial Funding Methods may achieve funding goals with differing levels of success. Certain methods are more efficient and more stable on an annual basis.





ACTUARIAL VALUATION DATA

Active Members
Inactive Members
Summary of Monthly Benefit Payments

ACTUARIAL VALUATION DATA

ACTIVE MEMBERS

	Prior Valuation	Current Valuation
Tier I	18	15
Tier II	13	14
Total Active Members	31	29
Total Payroll	\$ 2,452,249	\$ 2,352,303

INACTIVE MEMBERS

	Prior Valuation	Current Valuation
Terminated Members*	0	5
Retired Members	18	19
Disabled Members	7	7
Other Beneficiaries	4	5
Total Inactive Members	29	36

*Terminated Members for the current valuation includes non-vested terminated Members entitled to a refund of Employee Contributions who were not included in the prior valuation.

SUMMARY OF MONTHLY BENEFIT PAYMENTS

	Prior Valuation	Current Valuation
Retired Members	\$ 91,586	\$ 100,430
Disabled Members	23,119	23,339
Other Beneficiaries	14,599	21,382
Total Inactive Members	\$ 129,304	\$ 145,151





ACTUARIAL FUNDING POLICIES

Actuarial Cost Method
Financing Unfunded Actuarial Accrued Liability
Actuarial Value of Assets

ACTUARIAL FUNDING POLICIES

ACTUARIAL COST METHOD

The Actuarial Cost Method allocates the projected obligations of the Plan over the working lifetimes of the Plan Members.

In accordance with the Pension Fund's Funding Policy the Actuarial Cost Method for the Recommended Contribution basis is Entry Age Normal (Level Percent of Pay). The Entry Age Normal Cost Method is a method under which the Actuarial Present Value of the projected benefits of each individual included in an Actuarial Valuation is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit age. The portion of this Actuarial Present Value allocated to a valuation year is called Normal Cost. The portion of the Actuarial Present Value not provided at an Actuarial Valuation Date by the Actuarial Present Value of future Normal Costs is called the Actuarial Accrued Liability.

The Entry Age Normal method attempts to create a level cost pattern. In contrast to other Actuarial Cost Methods which inherently lead to uneven or less predictable cost patterns, the Entry Age Normal method is generally understood to be less risky in terms of contribution stability from year to year.

The Conference of Consulting Actuaries Public Plans Community produced a "white paper" detailing Funding Policy model practices for public sector pension plans. Under the Level Cost Actuarial Methodology ("LCAM"), one of the principal elements to a Funding Policy is the Actuarial Cost Method. When deciding which Actuarial Cost Method to use, several objectives may be considered, such as the following:

- Each Member's benefit should be funded under a reasonable allocation method by the expected retirement date
- Pay-related benefit costs should reflect anticipated pay at retirement
- The expected cost of each year of service (i.e. Normal Cost) for each active Member should be reasonably related to the expected cost of that Member's benefit
- The Member's Normal Cost should emerge as a level percent of Member compensation
- No gains or losses should occur if all assumptions are met.

Following these criteria, the use of the Entry Age Normal Cost Method (Level Percent of Pay) is a model practice.

FINANCING UNFUNDED ACTUARIAL ACCRUED LIABILITY

The Unfunded Actuarial Accrued Liability may be amortized over a period either in level dollar amounts or as a level percentage of payroll.

When amortizing the Unfunded Actuarial Accrued Liability as a level percentage of payroll, additional risk is incurred since the amortization payments in the early years of the payment period may not be large enough to cover the interest accrued on the existing Unfunded Liability. As a result, the Unfunded



ACTUARIAL FUNDING POLICIES

Liability may increase initially, before the amortization payments grow large enough to cover all interest accruals. Generally speaking, the Plan Sponsor will be required to contribute a larger total contribution amount over the course of the funding period under a level percentage of payroll basis as compared to a level dollar payroll schedule.

The Government Finance Officers Association notes that best practices in public pension finance include utilizing amortization periods that do not exceed 20 years. Longer amortization periods elevate the risk of failing to reduce any Unfunded Liability. For example, when the amortization payment in full only covers interest on the Unfunded Liability, but does not reduce the existing Unfunded Liability, the required contribution will increase in future years.

A second principal element under the Level Cost Actuarial Methodology described above is to establish an Amortization Policy that determines the length of time and the structure of the increase or decrease in contributions required to systematically fund the Unfunded Actuarial Accrued Liability. When deciding on the Amortization Policy, several objectives may be considered, such as the following:

- Variations in the source of liability changes (i.e. gains or losses, Plan changes, assumption changes) should be funded over periods consistent with an appropriate balance between the policy objectives of demographic matching and volatility management
- The cost changes in Unfunded Actuarial Accrued Liability should emerge as a level percentage of Member compensation

The LCAM model practices for the Amortization Policy include the following:

- Layered fixed period amortization by source
- Level percent of pay amortization
- An amortization period ranging from 15-20 years for experience gains or losses
- An amortization period of 15-25 years for assumption changes

In accordance with the Pension Fund's Funding Policy for the Recommended Contribution, the Unfunded Actuarial Accrued Liability is amortized by level percent of payroll contributions to a 100% funding target over the remaining 19 years. See the *Actuarial Methods – Recommended Contribution* section of this report for more detail.

We believe that the amortization period is appropriate for the purposes of this valuation.



ACTUARIAL FUNDING POLICIES

ACTUARIAL VALUE OF ASSETS

The Pension Fund is an ongoing plan. The Employer wishes to smooth the effect of volatility in the Market Value of Assets on the annual contribution. Therefore, the Actuarial Value of Assets is equal to the Market Value of Assets with unanticipated gains/losses recognized over a five-year period.

The Asset Valuation Method is intended to create an Actuarial Value of Assets that remains reasonable in relation to the Market Value of Assets over time. The method produces results that can fall either above or below the Market Value of Assets. The period of recognition is short.

It is intended that the period of recognition is short enough to keep the Actuarial Value of Assets within a decent range of the Market Value of Assets. In the event that the Actuarial Value of Assets exceeds or falls below a 10% corridor of the Market Value of Assets, the additional gain or loss will be recognized immediately.





ACTUARIAL ASSUMPTIONS

Nature of Actuarial Calculations
Actuarial Assumptions in the Valuation Process
Assessment of Risk Exposures
Limitations of Risk Analysis
Assessment and Use of Actuarial Models
Actuarial Assumptions Utilized

ACTUARIAL ASSUMPTIONS

NATURE OF ACTUARIAL CALCULATIONS

The results documented in this report are estimates based on data that may be imperfect and on assumptions about future events. Certain Plan Provisions may be approximated or deemed immaterial, and, therefore, are not valued. Assumptions may be made about census data or other factors. Reasonable efforts were made in this valuation to ensure that significant items in the context of the Actuarial Accrued Liability or costs are treated appropriately, and not excluded or included inappropriately.

Actual future experience will differ from the assumptions used in the calculations. As these differences arise, the expense for accounting purposes will be adjusted in future valuations to reflect such actual experience.

A range of results different from those presented in this report could be considered reasonable. The numbers are not rounded, but this is for convenience only and should not imply precision which is not inherent in actuarial calculations.

ACTUARIAL ASSUMPTIONS IN THE VALUATION PROCESS

The contributions and benefit values of the Pension Fund are calculated by applying actuarial assumptions to the benefit provisions and census data furnished, using the Actuarial Cost Method described in the *Actuarial Funding Policies* section of this report.

The principal areas of financial risk which require assumptions about future experience are:

- Expected Rate of Return on Investments
- Patterns of Pay Increases for Members
- Rates of Mortality Among Active and Inactive Members
- Rates of Termination Among Active Members
- Rates of Disability Among Active Members
- Age Patterns of Actual Retirements

Actual experience of the Pension Fund will not coincide exactly with assumed experience. Each valuation provides a complete recalculation of assumed future experience and takes into account all past differences between assumed and actual experience. The result is a continual series of adjustments to the computed Recommended Contribution.

Details behind the selection of the actuarial assumptions can be found in the Actuarial Assumption Summary document provided to the client upon request. The client has reviewed and approved the assumptions as a reasonable expectation of the future anticipated experience under the Plan.



ACTUARIAL ASSUMPTIONS

ASSESSMENT OF RISK EXPOSURES

From time to time it becomes appropriate to modify one or more of the assumptions, to reflect experience trends (but not random year-to-year fluctuations). In addition, Actuarial Standards of Practice require that the Actuary minimally perform a qualitative assessment of key financial and demographic risks as part of the risk assessment process with each annual Actuarial Valuation. The risk assessments we perform include, but are not limited to, the following:

- Periodic demographic experience studies every 3 to 5 years to confirm the ongoing appropriateness of actuarial assumptions
- Highlight the impact of demographic experience over the past year, as well as other sources of change and volatility in the *Actuarial Recommended Contribution – Reconciliation* section of this report
- Detail year-over-year changes in contribution levels, assets, liabilities, and Funded Status in the *Recommended Contribution* and *Funded Status* sections in the *Management Summary* section of this report
- Review any material changes in the census as summarized in the *Actuarial Valuation Data* section of this report
- Provide and discuss the Actuarial Assumption Summary document highlighting the rationale for each key assumption chosen by the Board
- Identify potential Cash Flow Risk by highlighting expected benefit payments over the next 5-year and 10-year periods in the *Asset Growth* section in the *Management Summary* section of this report
- Describe the impact of any assumption, method, or policy change in the *Management Summary* section of this report
- Utilize supplemental information, such as the GASB Discount Rate sensitivity disclosures to understand, for example, what impact an alternative Expected Rate of Return on Investments assumption might have on the estimation of Actuarial Accrued Liability and Funded Status
- Utilize supplemental information, such as the GASB solvency test, to better understand the Cash Flow Risk and long-term sustainability of the Plan.

LIMITATIONS OF RISK ANALYSIS

Since future experience may never be precisely as assumed, the process of selecting funding methods and actuarial assumptions may inherently create risk and volatility of results. A more detailed evaluation of the above risk exposures is beyond the scope and nature of the annual Actuarial Valuation process. For example, scenario tests, sensitivity tests, stress tests, and/or stochastic modeling for multi-year projections to assess the impact of alternative assumptions and methods, or modeling future experience different from the assumptions in these results, are not included in this Actuarial Valuation.

The Rantoul Police Pension Fund and/or the Village of Rantoul, Illinois should contact the Actuary if they desire a more detailed assessment of any of these forward-looking risk exposures.



ACTUARIAL ASSUMPTIONS

ASSESSMENT AND USE OF ACTUARIAL MODELS

Actuarial Valuations rely upon the use of actuarial modeling software to predict the occurrence of future events, which include specific demographic and financial potential outcomes. Actuarial assumptions are established to provide a guideline to use for such modeling.

- The model used in this Actuarial Valuation is intended to determine the Recommended Contribution, under the selected Funding Policy. The actuarial assumptions used were developed with this goal in mind.
- There are no known material limitations or inconsistencies among the actuarial assumptions or methods.
- The output from the model is reasonable based on the individual actuarial assumptions and based on the actuarial assumptions in the aggregate.
- The actuarial software used to calculate plan liabilities has been purchased from an outside vendor. We have performed thorough testing of the software, including review of sample participants, to ensure the intended purpose of the model, the operation of the model, sensitivities and dependencies, and strengths and limitations of the model are sufficient for this purpose.
- Census data and financial information have been provided by client professionals, financial advisors, and/or auditors, who are known to be experts in their respective fields. We rely on the fact that the information provided by these experts has been given for the intended purpose of this Actuarial Valuation.
- Where applicable, certain actuarial assumptions and Funding Policy may be required as prescribed by law. In such instances, we have followed legal guidance to ensure conformity.
- The Expected Rate of Return on Investments assumption has been chosen using input from several sources; including, but not limited to: client professionals, financial advisors, auditors, and other capital market outlooks. We have relied on the information provided, in the aggregate, to settle on the selected Expected Rate of Return on Investments assumption.

As stated in the *Limitations of Risk Analysis* section, future experience may never be precisely as assumed. As a result, the funding methods and actuarial assumptions used in the model may create volatility in the results when compared year after year. A more detailed evaluation of this volatility is beyond the scope and nature of the annual Actuarial Valuation process. In such cases, additional scenario tests, sensitivity tests, stress tests, and/or stochastic modeling for multi-year projections to assess the impact of alternative assumptions and methods, or modeling future experience different from the assumptions in these results, may be performed to determine a range of reasonable results.



ACTUARIAL ASSUMPTIONS

ACTUARIAL ASSUMPTIONS UTILIZED

Expected Rate of Return on Investments 7.00% Net of Administrative Expense

CPI-U 2.25%

Total Payroll Increases 3.25%

Individual Pay Increases* 3.50% - 14.89%

Individual pay increases include a long-term average increase for inflation, average annual increases for promotions, and any additional increases for a step program. Sample rates are as follows:

Service	Rate	Service	Rate
0	3.50%	8	3.50%
1	14.89%	9	5.25%
2	10.06%	10	3.50%
3	3.50%	15	3.50%
4	4.28%	20	3.50%
5	3.50%	25	3.50%
6	3.50%	30	3.50%
7	3.50%	35	3.50%

*Individual pay increases for active Members hired at age 40 or older are assumed annual increases at the ultimate rate reduced by 50 basis points, without adjustments in early service years.



ACTUARIAL ASSUMPTIONS

Retirement Rates

100% of the L&A Assumption Study for Police 2020 Cap Age 65.
Sample rates are as follows:

Age	Rate	Age	Rate
50	11.00%	58	16.25%
51	11.55%	59	16.25%
52	12.13%	60	16.25%
53	12.73%	61	16.25%
54	13.37%	62	18.00%
55	14.04%	63	20.00%
56	14.74%	64	20.00%
57	15.48%	65	100.00%

Termination Rates

100% of the L&A Assumption Study for Police 2020. Sample rates are as follows:

Age	Rate	Age	Rate
25	8.00%	40	2.17%
30	3.40%	45	1.56%
35	2.79%	50	0.46%

Disability Rates

100% of the L&A Assumption Study for Police 2020. Sample rates are as follows:

Age	Rate	Age	Rate
25	0.00%	40	0.38%
30	0.06%	45	0.53%
35	0.18%	50	0.48%

65% of active Members who become disabled are assumed to be in the Line of Duty.



ACTUARIAL ASSUMPTIONS

Mortality Rates

Active Mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.

50% of active Member deaths are assumed to be in the Line of Duty.

Retiree Mortality follows the L&A Assumption Study for Police 2020. These rates are experience weighted with the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study improved to 2017 using MP-2019 Improvement Rates. These rates are then improved fully generationally using MP-2019 Improvement Rates.

Disabled Mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010 Study for disabled participants. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.

Spouse Mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study for contingent survivors. For all rates not provided there (ages 45 and younger) the PubG-2010 Study for general employees was used. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.

Marital Assumptions

Active Members: 80% of active Members are assumed to be married. Female spouses are assumed to be 3 years younger than male spouses.

Retiree and Disabled Members: Actual spousal data was utilized for retiree and disabled Members.





SUMMARY OF PRINCIPAL PLAN PROVISIONS

Establishment of the Fund
Administration
Member Contributions
Regular Retirement Pension Benefit
Early Retirement Pension Benefit
Surviving Spouse Benefit
Termination Benefit – Vested
Disability Benefit

SUMMARY OF PRINCIPAL PLAN PROVISIONS

ESTABLISHMENT OF THE FUND

The Police Pension Fund is established and administered as prescribed by “Article 3 – Police Pension Fund – Municipalities 500,000 and Under” of the Illinois Pension Code.

ADMINISTRATION

The Police Pension Fund is administered by a Board of Trustees whose duties are to manage the Pension Fund, determine applications for pensions, authorize payment of pensions, establish rules, pay expenses, invest assets, and keep records.

MEMBER CONTRIBUTIONS

Members contribute 9.910% of pensionable salary.

REGULAR RETIREMENT PENSION BENEFIT

Hired Prior to January 1, 2011

Eligibility: Age 50 with at least 20 years of creditable service.

Benefit: 50% of final salary for the first 20 years of service, plus an additional 2.5% of final salary for each year of service beyond 20 years of service, and not to exceed 75% of final salary. “Final salary” is based on the police officer’s pensionable salary attached to rank held on the last day of service, unless the pensionable salary was greater at some point within the year prior to the last day of service. If so, the pensionable salary is averaged over the last 12 months.

Annual Increase in Benefit: A police officer is entitled to receive an initial increase equal to 1/12 of 3% of the original monthly benefit for each full month that has passed since the pension began. The initial increase date will be the latter of the first day of the month after the pensioner turns age 55 or the first day of the month after the benefit date anniversary. Subsequent increases of 3% of the current monthly benefit will be granted every January 1st thereafter.



SUMMARY OF PRINCIPAL PLAN PROVISIONS

REGULAR RETIREMENT PENSION BENEFIT - CONTINUED

Hired on or After January 1, 2011

Eligibility: Age 55 with at least 10 years of creditable service.

Benefit: 2.5% of final average salary for each year of service, and not to exceed 75% of final average salary. "Final average salary" is determined by dividing the total pensionable salary during 48 consecutive months of service within the last 60 months of service in which total pensionable salary was the highest, by the number of months of service in that period (or by dividing the total pensionable salary during 96 consecutive months of service within the last 120 months of service in which total pensionable salary was the highest, by the number of months of service in that period, if greater). Annual salary for this purpose will not exceed the salary cap, indexed by the lesser of 3% or the CPI-U for the 12 months ending with the September preceding each November 1st. The salary cap will not decrease.

Annual Increase in Benefit: The initial increase date will be the latter of the January 1st after the pensioner turns age 60 or the January 1st after the benefit date anniversary. Subsequent increases will be granted every January 1st thereafter. The initial increase and subsequent increases will be the lesser of 3% of the original benefit or ½ of the CPI-U for the 12 months ending with the September preceding each November 1st.

EARLY RETIREMENT PENSION BENEFIT

Hired Prior to January 1, 2011

None.

Hired on or After January 1, 2011

Eligibility: Age 50 with at least 10 years of creditable service.

Benefit: The regular retirement pension benefit reduced by ½ of 1% for each month that the police officer's age is between 50 and 55.

Annual Increase in Benefit: The initial increase date will be the latter of the January 1st after the pensioner turns age 60 or the January 1st after the benefit date anniversary. Subsequent increases will be granted every January 1st thereafter. The initial increase and subsequent increases will be the lesser of 3% of the original benefit or ½ of the CPI-U for the 12 months ending with the September preceding each November 1st.



SUMMARY OF PRINCIPAL PLAN PROVISIONS

SURVIVING SPOUSE BENEFIT

Hired Prior to January 1, 2011

Eligibility: Married to an active police officer with at least 8 years of creditable service, a disabled pensioner at the time of death, or a retired pensioner on the last day of service.

Active Line of Duty Death Benefit: An eligible surviving spouse is entitled to receive 100% of the police officer's final pensionable salary attached to rank held on the last day of service.

Non-Duty Death Benefit:

Disabled or Retired Pensioner: An eligible surviving spouse is entitled to receive the pensioner's benefit at the time of death.

Active Member with 20+ Years of Service: An eligible surviving spouse is entitled to the police officer's eligible benefit at the time of death.

Active Member with 10-20 Years of Service: An eligible surviving spouse is entitled to receive 50% of the police officer's pensionable salary attached to rank held on the last day of service, unless the pensionable salary was greater at some point within the year prior to the last day of service. If so, the pensionable salary is averaged over the last 12 months.

Annual Increase in Benefit: None.

Hired on or After January 1, 2011

Eligibility: Married to an active police officer with at least 8 years of creditable service, a disabled pensioner at the time of death, or a retired pensioner on the last day of service.

Active Line of Duty Death Benefit: An eligible surviving spouse is entitled to receive 100% of the police officer's final pensionable salary attached to rank held on the last day of service.

Non-Duty Death Benefit:

Disabled or Retired Pensioner, Active Member with 20+ Years of Service, and Active Member with 10-20 Years of service: An eligible surviving spouse is entitled to receive the greater of 66⅔% of the police officer's earned pension benefit at the time of death or 54% of the police officer's monthly salary at the time of death.

Annual Increase in Benefit: The initial increase date will be the January 1st after the surviving spouse turns age 60. Subsequent increases will be granted every January 1st thereafter. The initial increase and subsequent increases will be the lesser of 3% of the original benefit or ½ of the CPI-U for the 12 months ending with the September preceding each November 1st.



SUMMARY OF PRINCIPAL PLAN PROVISIONS

TERMINATION BENEFIT – VESTED

Hired Prior to January 1, 2011

Eligibility: Age 60 with at least 8 but less than 20 years of creditable service.

Benefit: 2.5% of final salary for each year of service. “Final salary” is based on the police officer’s pensionable salary attached to rank held on the last day of service, unless the pensionable salary was greater at some point within the year prior to the last day of service. If so, the pensionable salary is averaged over the last 12 months.

Annual Increase in Benefit: A police officer is entitled to receive an initial increase equal to 1/12 of 3% of the original monthly benefit for each full month that has passed since the pension began. The initial increase date will be the first day of the month after the benefit date anniversary. Subsequent increases of 3% of the current monthly benefit will be granted every January 1st thereafter.

Hired on or After January 1, 2011

None.



SUMMARY OF PRINCIPAL PLAN PROVISIONS

DISABILITY BENEFIT

Hired Prior to January 1, 2011

Eligibility: Duty or Non-Duty Disability or Occupational Disease Disability with at least 5 years of creditable service.

Benefit: For a duty disability or an occupational disease disability with at least 5 years of creditable service, a police officer is entitled to receive the greater of 65% of final salary or the regular retirement pension benefit at the time of disability. For a non-duty disability, a police officer is entitled to receive 50% of final salary. "Final salary" is based on the police officer's pensionable salary attached to rank held on the last day of service.

Annual Increase in Benefit: A police officer is entitled to receive an initial increase equal to 3% of the original monthly benefit for each full year that has passed since the pension began. The initial increase date will be the latter of the January 1st after following pensioner turns age 60 or the January 1st after the benefit date anniversary. Subsequent increases of 3% of the original monthly benefit will be granted every January 1st thereafter.

Hired on or after January 1, 2011

Eligibility: Duty or Non-Duty Disability or Occupational Disease Disability with at least 5 years of creditable service.

Benefit: For a duty disability or an occupational disease disability with at least 5 years of creditable service, a police officer is entitled to receive the greater of 65% of final salary or the regular retirement pension benefit at the time of disability. For a non-duty disability, a police officer is entitled to receive 50% of final salary. "Final salary" is based on the police officer's pensionable salary attached to rank held on the last day of service.

Annual Increase in Benefit: A police officer is entitled to receive an initial increase equal to 3% of the original monthly benefit for each full year that has passed since the pension began. The initial increase date will be the latter of the January 1st after following pensioner turns age 60 or the January 1st after the benefit date anniversary. Subsequent increases of 3% of the original monthly benefit will be granted every January 1st thereafter.





GLOSSARY OF TERMS

Glossary of Terms

GLOSSARY OF TERMS

GLOSSARY OF TERMS

Actuarial Accrued Liability – The Actuarial Present Value of future benefits based on Members’ service rendered to the Measurement Date using the selected Actuarial Cost Method. It is that portion of the Actuarial Present Value of Plan benefits and expenses allocated to prior years of employment. It is not provided for by future Normal Costs.

Actuarial Cost Method – The method used to allocate the projected obligations of the Plan over the working lifetimes of the Plan Members.

Actuarial Value of Assets – The value of the assets used in the determination of the Unfunded Actuarial Accrued Liability. The Actuarial Value of Assets is related to Market Value of Assets, with adjustments made to spread unanticipated gains and losses for a given year over a period of several years. Actuarial Value of Assets is generally equally likely to fall above or below the Market Value of Assets, and generally does not experience as much volatility over time as the Market Value of Assets.

Asset Valuation Method – A valuation method designed to smooth random fluctuations in asset values. The objective underlying the use of an Asset Valuation Method is to provide for the long-term stability of Employer Contributions.

Funding Policy – A set of procedures for a Pension Fund that outlines the “best practices” for funding the pension benefits based on the goals of the Plan Sponsor. A Funding Policy discusses items such as assumptions, Actuarial Cost Method, assets, and other parameters that will best help the Plan Sponsor meet their goal of working in the best interest of the Plan Members.

Market Value of Assets – The value of the cash, bonds, securities, and other assets held in the pension trust as of the Measurement Date.

Normal Cost – The present value of future benefits earned by Members during the current Fiscal Year. It is that portion of the Actuarial Present Value of benefits and expenses which is allocated to a valuation year by the Actuarial Cost Method.

Unfunded Actuarial Accrued Liability – The excess of the Actuarial Accrued Liability over the Actuarial Value of Assets. The Unfunded Actuarial Accrued Liability is amortized over a period either in level dollar amounts or as a level percentage of projected payroll.





Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

GASB 67/68 Report
For Use in Financial Statement Reporting



RANTOUL POLICE
PENSION FUND

Actuarial Valuation
as of May 1, 2020

LAUTERBACH & AMEN, LLP

GASB Statements 67 and 68 Actuarial Disclosures



Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

GASB 67: RANTOUL POLICE PENSION FUND

Fiscal Year Ending: April 30, 2021

Actuarial Valuation Date: May 1, 2020

Utilizing Data as of April 30, 2020

Measurement Date: April 30, 2021

GASB 68: VILLAGE OF RANTOUL, ILLINOIS

Fiscal Year Ending: April 30, 2021

Actuarial Valuation Date: May 1, 2020

Utilizing Data as of April 30, 2020

Measurement Date: April 30, 2021

Submitted by:

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Director
October 13, 2021

LAUTERBACH & AMEN, LLP



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ACTUARIAL CERTIFICATION

This certification provides supplemental information as required by the Governmental Accounting Standards Board. The enclosed schedules were prepared by the undersigned to assist in the preparation of the Comprehensive Annual Financial Report. The assumptions and methods used in the preparation of this report meet the parameters set for the disclosures presented in the financial section as required by the Governmental Accounting Standards Board. Additional information is provided solely to assist the Auditors in the preparation of the required footnote disclosures.

The results in this report are based on the census data and financial information submitted by the Rantoul Police Pension Fund, and may include results from the prior Actuary. We did not prepare the Actuarial Valuations for the years prior to May 1, 2015. Those valuations were prepared by the prior Actuary whose reports have been furnished to us, and our disclosures are based on those reports. An audit of the prior Actuary's results was not performed, but high-level reviews were completed for general reasonableness, as appropriate, based on the purpose of this valuation. The accuracy of the results is dependent on the precision and completeness of the underlying information.

The valuation results summarized in this report involve actuarial calculations that require assumptions about future events. The Rantoul Police Pension Fund selected certain assumptions, while others were the result of guidance and/or judgment from the Plan's Actuary or Advisors. We believe that the assumptions used in this valuation are reasonable and appropriate for the purposes for which they have been used.

To the best of our knowledge, all calculations are in accordance with the applicable accounting requirements, and the procedures followed and presentation of results conform to generally accepted actuarial principles and practices. The undersigned consultants of Lauterbach & Amen, LLP, with actuarial credentials, meet the Qualification Standards of the American Academy of Actuaries to render this Actuarial Certification. There is no relationship between the Rantoul Police Pension Fund or the Village of Rantoul, Illinois and Lauterbach & Amen, LLP that impairs our objectivity.

Respectfully Submitted,
LAUTERBACH & AMEN, LLP

Todd A. Schroeder, ASA, FCA, EA, MAAA

Robert L. Rietz, Jr., FCA, EA, MAAA



PLAN FIDUCIARY NET POSITION

Statement of Plan Fiduciary Net Position
Statement of Changes in Plan Fiduciary Net Position



STATEMENT OF PLAN FIDUCIARY NET POSITION

	<u>4/30/2020</u>	<u>4/30/2021</u>
Assets		
Cash and Cash Equivalents	\$ 1,136,846	\$ 4,120,288
Total Cash	<u>1,136,846</u>	<u>4,120,288</u>
Receivables:		
Due from Treasury	35,165	35,165
Investment Income - Accrued Interest	79,096	76,620
Other	2,409	2,794
Total Receivables	<u>116,670</u>	<u>114,579</u>
Investments:		
Fixed Income	10,153,204	9,075,730
Insurance Contracts	1,261,622	1,296,181
Mutual Funds	12,604,871	16,780,694
Common Stock	4,601,676	5,836,799
Total Investments	<u>28,621,373</u>	<u>32,989,404</u>
Total Assets	<u>29,874,889</u>	<u>37,224,271</u>
Liabilities		
Payables:		
Expenses Due/Unpaid	15,801	23,106
Other	146,472	146,472
Total Liabilities	<u>162,273</u>	<u>169,578</u>
Plan Fiduciary Net Position	<u>\$ 29,712,616</u>	<u>\$ 37,054,693</u>

The Plan Fiduciary Net Position shown above is intended to be in accordance with GAAP and the Governmental Accounting Standards Board. The Fair Value of Investments have been provided by the reporting entity, and the results are being audited by an independent Auditor. The level of the assets has been reviewed for reasonableness, but we make no representation as to the accuracy of the measurement of the Fair Value of Investments. The Statement of Plan Fiduciary Net Position for 2021 is based on audited financials.



STATEMENT OF CHANGES IN PLAN FIDUCIARY NET POSITION

	<u>4/30/2021</u>
Additions	
Contributions	
Employer	\$ 216,187
Other	4,050
Members	246,375
Total Contributions	<u>466,612</u>
Investment Income	
Net Appreciation in Fair Value of Investments	7,958,587
Interest and Dividends	673,957
Less Investment Expense	<u>(89,566)</u>
Net Investment Income	<u>8,542,978</u>
Total Additions	<u>9,009,590</u>
Deductions	
Benefit Payments and Refunds of Member Contributions	1,621,052
Administrative Expense	46,461
Total Deductions	<u>1,667,513</u>
Net Increase in Net Position	<u>7,342,077</u>
Plan Fiduciary Net Position	
Beginning of Year	<u>29,712,616</u>
End of Year	<u>\$ 37,054,693</u>

The changes in Plan Fiduciary Net Position shown above is intended to be in accordance with GAAP and the Governmental Accounting Standards Board. The Plan activity has been provided by the reporting entity, and the results are being audited by an independent Auditor. The cash flows have been reviewed for reasonableness, but we make no representation as to the accuracy of the measurement of the Fair Value of Investments. The Statement of Changes in Plan Fiduciary Net Position for 2021 is based on audited financials.



ACTUARIAL PENSION LIABILITY INFORMATION

Statement of Total Pension Liability
Statement of Changes in Total Pension Liability
Statement of Changes in Net Pension Liability
Deferred Outflows and Inflows of Resources
Deferred Outflows and Inflows of Resources – Detail
Pension Expense Development



STATEMENT OF TOTAL PENSION LIABILITY

	<u>4/30/2020</u>	<u>4/30/2021</u>
Active Members	<u>\$ 12,349,600</u>	<u>\$ 11,752,140</u>
Inactive Members		
Terminated Members	-	-
Retired Members	15,482,359	17,411,526
Disabled Members	4,267,147	4,414,085
Other Beneficiaries	<u>1,612,967</u>	<u>1,623,826</u>
Total Inactive Members	<u>21,362,473</u>	<u>23,449,437</u>
Total Pension Liability	<u>\$ 33,712,073</u>	<u>\$ 35,201,577</u>

The Total Pension Liability (“TPL”) shown above is dependent on several factors such as Plan Provisions and actuarial assumptions used in this report. In addition, the calculation of the TPL may be dependent on the Plan Fiduciary Net Position shown in the prior section of this report. Changes in the Plan Fiduciary Net Position due to any factor, including adjustments on final audit, could change the TPL. The dependence of the TPL on the Plan Fiduciary Net Position is due to the role of the Plan Fiduciary Net Position (and the Plan’s Projected Fiduciary Net Position) on the determination of the Discount Rate used for the TPL.

The TPL has been determined for GASB 67/68 reporting purposes only. The resulting TPL is intended to be used in the financial statement reporting of the Plan and/or Employer. The resulting liability is not intended to be a representation of the Plan liability for other purposes, including but not limited to, determination of cash funding requirements and recommendations. The TPL is based on data as of the Actuarial Valuation - Data Date shown in this report. The TPL has been determined as of the Actuarial Valuation Date and based on the assumptions used in this report, and adjusted to the Measurement Date as needed.

After careful consideration, we have elected to transition our client reporting to a new valuation platform. Our new platform, ProVal, is an industry standard tool that encompasses a multitude of actuarial best practices. The driving reason behind our decision to transition to this platform is that it will give us the opportunity to provide additional capabilities to our clients in the near future, including stochastic prediction modeling and sensitivity capabilities. Because this software has slightly different parameters in the underlying coding, there may be a minor variation in actuarial calculations. These variations are well within the acceptable ranges developed for actuarial standards. This is routine in nature and is a regular part of running estimates and projections. As we strive for “best estimates” in the actuarial reporting process, the best due diligence continues to be the process of setting and reviewing assumptions in the actuarial profession. Our commitment to reviewing new information regularly continues to be at the forefront of our reporting.



STATEMENT OF CHANGES IN TOTAL PENSION LIABILITY

	<u>4/30/2021</u>
Changes in Total Pension Liability	
Service Cost	\$ 592,460
Interest	2,316,110
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	201,986
Change in Assumptions	-
Benefit Payments and Refunds	<u>(1,621,052)</u>
Net Change in Total Pension Liability	1,489,504
Total Pension Liability - Beginning	<u>33,712,073</u>
Total Pension Liability - Ending (a)	<u>\$ 35,201,577</u>
 Plan Fiduciary Net Position - Ending (b)	 <u>\$ 37,054,693</u>
 Employer's Net Pension Liability - Ending (a) - (b)	 <u><u>\$ (1,853,116)</u></u>
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 105.26%
 Covered Employee Payroll	 \$ 2,449,321
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	(75.66%)

The Plan Fiduciary Net Position was detailed in the prior section of this report. The Employer's Net Pension Liability is the excess of the Total Pension Liability over the Plan Fiduciary Net Position.

Total Pension Liability may be dependent on the Plan Fiduciary Net Position. Changes in the Plan Fiduciary Net Position could change the determination of the Total Pension Liability. Any changes in the Plan Fiduciary Net Position, including adjustments on final audit, can have an impact on the Employer's Net Pension Liability that extends beyond the dollar-for-dollar change in the Plan Fiduciary Net Position.

Covered-Employee Payroll is estimated based on the prior Covered-Employee Payroll and expected increases for the Plan Members during the Fiscal Year.



STATEMENT OF CHANGES IN NET PENSION LIABILITY

The table below illustrates the changes in Net Pension Liability (“NPL”) from the prior Measurement Date to the current Measurement Date. Under Statement 68, the difference between the NPL from the prior Measurement Date to the current Measurement Date should be recognized as a component of Pension Expense, unless permitted to be recognized as a Deferred Outflow or Inflow of Resources.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances Beginning at 5/1/2020	<u>\$ 33,712,073</u>	<u>\$ 29,712,616</u>	<u>\$ 3,999,457</u>
Changes for the Year:			
Service Cost	592,460	-	592,460
Interest	2,316,110	-	2,316,110
Actuarial Experience	201,986	-	201,986
Change in Assumptions	-	-	-
Changes of Benefit Terms	-	-	-
Contributions - Employer	-	216,187	(216,187)
Contributions - Members	-	246,375	(246,375)
Contributions - Other	-	4,050	(4,050)
Net Investment Income	-	8,542,978	(8,542,978)
Benefit Payments and Refunds	(1,621,052)	(1,621,052)	-
Administrative Expense	-	(46,461)	46,461
Net Changes	<u>\$ 1,489,504</u>	<u>\$ 7,342,077</u>	<u>\$ (5,852,573)</u>
Balances Ending at 4/30/2021	<u><u>\$ 35,201,577</u></u>	<u><u>\$ 37,054,693</u></u>	<u><u>\$ (1,853,116)</u></u>

The changes in Total Pension Liability shown above are described on the prior page. The Plan Fiduciary Net Position was detailed in the prior section of this report. The Employer’s Net Pension Liability is the excess of the Total Pension Liability over the Plan Fiduciary Net Position.



DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

The table below shows the cumulative amounts to be shown as Deferred Outflows and Inflows of Resources. Changes in Total Pension Liability related to the differences between expected and actual experience, or changes in assumptions regarding future events, are recognized in Pension Expense over the average future working career of all Members (active and inactive) in the Pension Plan. The net difference in projected and actual earnings on Pension Plan investments over the measurement period are recognized over a 5-year period. Amounts not yet recognized are summarized below:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total Deferred Amounts
Differences Between Expected and Actual Experience	\$ 1,070,838	\$ (125)	\$ 1,070,713
Change in Assumptions	392,681	(127,933)	264,748
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,603,851	(5,369,091)	(3,765,240)
Contributions Subsequent to the Measurement Date*	-	-	-
Total	<u>\$ 3,067,370</u>	<u>\$ (5,497,149)</u>	<u>\$ (2,429,779)</u>

*Contributions Subsequent to the Measurement Date may be recognized as a reduction to the Net Pension Liability. The amount is not known as of the date of this report. Subsequent to the Measurement Date, the following amounts will be recognized in Pension Expense in the upcoming years:

Year Ended

April 30:

2021	\$ (621,978)
2022	(475,886)
2023	(550,950)
2024	(1,030,935)
2025	173,172
Thereafter	\$ 76,798



DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES – DETAIL

The table below shows the annual detail amounts that have been summarized on the prior page. Under Statement 68, the level of detail shown on the prior page is sufficient for financial statement reporting. The detail shown below is primarily for tracking purposes.

Pension Expense Source	Date Established	Initial Period	Initial Balance	Remaining Period	4/30/2021 Expense Recognized	4/30/2021 Deferred Balance
Asset Gain	4/30/2021	5.00	\$ (6,505,126)	5.00	\$ (1,301,026)	\$ (5,204,100)
Actuarial Loss	4/30/2021	6.37	201,986	6.37	31,709	170,277
Asset Loss	4/30/2020	5.00	2,374,647	4.00	474,930	1,424,787
Change in Assumptions Loss	4/30/2020	7.46	528,132	6.46	70,796	386,540
Actuarial Loss	4/30/2020	7.46	527,175	6.46	70,667	385,841
Asset Loss	4/30/2019	5.00	447,660	3.00	89,532	179,064
Actuarial Loss	4/30/2019	6.95	709,011	4.95	102,016	402,963
Asset Gain	4/30/2018	5.00	(824,955)	2.00	(164,991)	(164,991)
Actuarial Gain	4/30/2018	6.96	(297)	3.96	(43)	(125)
Asset Gain	4/30/2017	5.00	(544,008)	1.00	(108,800)	-
Change in Assumptions Gain	4/30/2017	6.96	(454,298)	2.96	(65,273)	(127,933)
Actuarial Loss	4/30/2017	6.96	313,754	2.96	45,080	88,354
Change in Assumptions Loss	4/30/2016	7.20	36,867	2.20	5,121	6,141
Actuarial Loss	4/30/2016	7.20	140,427	2.20	19,504	23,403
Total			\$ (3,049,025)		\$ (730,778)	\$ (2,429,779)

Each detail amount shown above was established as of the Fiscal Year End shown and the full amount deferred has been determined as of that time. Any events that occur in subsequent Fiscal Years do not have an impact on the prior Fiscal Year. The bases are established independently each year.



PENSION EXPENSE DEVELOPMENT

The table below displays the Pension Expense development for the current year. The Pension Expense includes items that change the Net Pension Liability from one year to the next, netted out for amounts that are deferred under GASB pronouncement, plus any amounts that are being recognized that were deferred previously.

See below for the Pension Expense development:

	<u>4/30/2021</u>
Pension Expense/(Income) Under GASB 68	
Service Cost	\$ 592,460
Interest	2,316,110
Changes of Benefit Terms	-
Contributions - Members	(246,375)
Contributions - Other	(4,050)
Expected Investment Income	(2,037,852)
Administrative Expense	46,461
Other Changes	-
Initial Pension Expense/(Income)	<u>\$ 666,754</u>
Recognition of Outflow/(Inflow) of Resources Due to Liabilities	279,577
Recognition of Outflow/(Inflow) of Resources Due to Assets	<u>(1,010,355)</u>
Total Pension Expense/(Income)	<u>\$ (64,024)</u>



ACTUARIAL ASSUMPTIONS INFORMATION

Statement of Significant Actuarial Assumptions
Assumption Changes
Notes on Actuarial Assumptions
Expected Return on Pension Plan Investments
Municipal Bond Rate
Discount Rate
Sensitivity of the Discount Rate



STATEMENT OF SIGNIFICANT ACTUARIAL ASSUMPTIONS

Actuarial Assumptions (Economic)

Discount Rate Used for the Total Pension Liability	7.00%
Expected Rate of Return on Investments	7.00%
High-Quality 20 Year Tax-Exempt G.O. Bond Rate	2.27%
Projected Individual Pay Increases	3.50% - 14.89%
Projected Total Payroll Increases	3.25%
Consumer Price Index (Urban)	2.25%
Inflation Rate	2.25%

Actuarial Assumptions (Demographic)

Mortality Rates*	Pub-2010 Adjusted for Plan Status, Demographics, and Illinois Public Pension Data, as Described
Retirement Rates	100% of L&A 2020 Illinois Police Retirement Rates Capped at Age 65
Termination Rates	100% of L&A 2020 Illinois Police Termination Rates
Disability Rates	100% of L&A 2020 Illinois Police Disability Rates
Marital Assumptions	Active Members: 80% Retiree & Disabled Members: Based on Actual Spousal Data

*See the *Notes on Actuarial Assumptions* section of this report for further details on Mortality Rates.

The actuarial assumptions (economic) rates shown above are assumed to be annual rates, compounded on an annual basis. For more information on the selection of the actuarial assumptions, please see the Actuarial Assumption Summary document prepared for the Plan, available upon request.

ASSUMPTION CHANGES

The assumptions were changed from the prior year.

The High-Quality 20 Year Tax-Exempt General Obligation (“G.O.”) Bond Rate assumption was changed from 2.56% to 2.27% for the current year. The underlying index used is The Bond Buyer 20-Bond G.O. Index as discussed in more detail later in this section. The choice of Index is unchanged from the prior year. The rate has been updated to the current Fiscal Year End based on changes in market conditions as reflected in the Index. The change was made to reflect our understanding of the requirements of GASB under Statement 67 and Statement 68.



The Discount Rate used in the determination of the Total Pension Liability remained constant at 7.00%. The Discount Rate is impacted by a couple of metrics. Any change in the underlying High-Quality 20 Year Tax Exempt G.O. Bond Rate will impact the blended Discount Rate.

The above stated assumption changes were made to better reflect the future anticipated experience of the Plan.

In addition, there are changes that can be made that impact the projection of the Plan Fiduciary Net Position. For example, changes in the Formal or Informal Funding Policy can impact the Discount Rate. Actual changes in the Plan Fiduciary Net Position from one year to the next can impact the projections as well.



NOTES ON ACTUARIAL ASSUMPTIONS

Projected Individual Pay Increases

Projected individual pay increases include a long-term average increase for inflation, average annual increases for promotions, and any additional increases for a step program. Projected individual pay increases for active Members hired at age 40 or older are assumed annual increases at the ultimate rate reduced by 50 basis points, without adjustments in early service years. Sample rates are as follows:

Service	Rate	Service	Rate
0	3.50%	8	3.50%
1	14.89%	9	5.25%
2	10.06%	10	3.50%
3	3.50%	15	3.50%
4	4.28%	20	3.50%
5	3.50%	25	3.50%
6	3.50%	30	3.50%
7	3.50%	35	3.50%

Actuarial Assumptions (Demographic)

Active Mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis. 50% of active Member deaths are assumed to be in the Line of Duty.

Retiree Mortality follows the L&A Assumption Study for Police 2020. These rates are experience weighted with the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study improved to 2017 using MP-2019 Improvement Rates. These rates are then improved fully generationally using MP-2019 Improvement Rates.

Disabled Mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010 Study for disabled participants. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.

Spouse Mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study for contingent survivors. For all rates not provided there (ages 45 and younger) the PubG-2010 Study for general employees was used. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.

Other actuarial assumptions (demographic) rates are based on a review of the L&A Assumption Study for Police 2020.



POSTEMPLOYMENT BENEFIT CHANGES

Eligibility for postemployment benefit increases is determined based on the Illinois Pension Code. Tier 1 Police retirees are provided with an annual increase of 3.00% of the current retirement benefits by statute when eligible. Tier 2 Police retirees are provided postemployment benefit increases based on the lesser of 3.00% of the original retirement benefits or one-half of the Consumer Price Index (Urban) for the prior September.

The CPI-U for September 1990 was 132.7. The CPI-U for September 2020 was 260.28. The average increase in the CPI-U for September 1990 through September 2020 was 2.28% (on a compounded basis).



EXPECTED RETURN ON PENSION PLAN INVESTMENTS

The Long-Term Expected Rate of Return is intended to represent the best estimate of future real rates of return and is shown for each of the major asset classes in the investment policy. The Expected Rates of Return shown below have been provided by the investment professionals that work with the Pension Fund. The table below illustrates the best estimate of Long-Term Expected Real Rates of Return developed for each of the major asset classes, adjusted for expected inflation.

There are multiple approaches seen to providing these rates. Typically, the information is either based on capital market projections, or historical rates seen for the asset classes. We do not provide an opinion on the reasonableness of the returns provided nor the reasonableness of the approach used in the determination of the rates provided. The information provided is shown below for convenience.

The rates provided in the table below are based on an arithmetic average. The Investment Policy Statement will provide more detail regarding the Fund's policies on asset allocation targets and acceptable ranges.

Asset Class	Long-Term Expected Rate of Return	Long-Term Inflation Expectation	Long-Term Expected Real Rate of Return
Domestic Equity Large-caps	5.60%	2.00%	3.60%
Domestic Equity Mid-caps	5.90%	2.00%	3.90%
Domestic Small-caps	6.50%	2.00%	4.50%
International Developed Foreign	7.20%	2.00%	5.20%
Emerging Markets	9.20%	2.00%	7.20%
Commodities	2.50%	2.00%	0.50%
Aggregate Bonds	3.10%	2.00%	1.10%
Fixed income Investment Grade Corporate	3.40%	2.00%	1.40%
Fixed Income Intermediate U.S. Treasuries	2.70%	2.00%	0.70%
Fixed Income High Yield	5.20%	2.00%	3.20%
REITS	6.00%	2.00%	4.00%
Cash	1.90%	2.00%	-0.10%

Long-Term Expected Real Rates of Return under GASB are expected to reflect the period of time that begins when a Plan Member begins to provide service to the employer and ends at the point when all benefits to the Plan Member have been paid. The rates provided above are intended to estimate those figures.



The Long-Term Inflation Expectation is 2.00% and is included in the Long-Term Expected Rates of Return. The Long-Term Inflation Expectation is from the same source as the Long-Term Expected Real Rates of Return, and is not necessarily reflective of the inflation measures used for other purposes in the report.

Geometric rates of return are equal to arithmetic rates of return when the annual returns exhibit no volatility over time. When arithmetic returns are volatile on a year-to-year basis, the actual realized geometric returns over time will be lower. Higher volatility results in a greater difference.



MUNICIPAL BOND RATE

The Municipal Bond Rate assumption is based on the Bond Buyer 20-Bond G.O. Index. The rate shown earlier in this section of the report is the April 29, 2021 rate. The 20-Bond G.O. Index is based on an average of certain general obligation municipal bonds maturing in 20 years and having an average rating equivalent of Moody's Aa2 and Standard & Poor's AA.

The 20-Bond G.O. Index consists of 20 general obligation bonds that mature in 20 years. The average rating of the 20 bonds is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard & Poor's Corp.'s AA.

The indices represent theoretical yields rather than actual price or yield quotations. Municipal bond traders are asked to estimate what a current-coupon bond for each issuer in the indices would yield if the bond was sold at par value. The indices are simple averages of the average estimated yields of the bonds.

DISCOUNT RATE

The Discount Rate used in the determination of the Total Pension Liability is based on a combination of the Expected Rate of Return on Plan Investments and the Municipal Bond Rate.

Cash flow projections were used to determine the extent to which the Plan's Projected Fiduciary Net Position will be able to cover Projected Benefit Payments. To the extent that Projected Benefit Payments are covered by the Plan's Projected Fiduciary Net Position, the Expected Rate of Return on Plan Investments is used to determine the portion of the Net Pension Liability associated with those payments. To the extent that Projected Benefit Payments are not covered by the Plan's Projected Fiduciary Net Position, the Municipal Bond Rate is used to determine the portion of the Net Pension Liability associated with those payments.

Projected benefit payments are determined during the actuarial process based on the assumptions. More details on the assumptions are earlier in this section of the report. The expected contributions are based on the funding policy of the Plan. The funding policy is discussed in more detail in the *Funding Policy* section of this report.



SENSITIVITY OF THE DISCOUNT RATE

The Employer's Net Pension Liability has been determined using the Discount Rate listed earlier in this section of the report. Below is a table illustrating the sensitivity of the Employer's Net Pension Liability to the Discount Rate assumption.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Employer's Net Pension Liability	\$3,370,224	(\$1,853,116)	(\$6,081,371)

The sensitivity of the Employer's Net Pension Liability to the Discount Rate is based primarily on two factors:

1. The duration of the Plan's Projected Benefit Payments. Younger Plans with benefit payments further in the future will be more sensitive to changes in the Discount Rate.
2. The Percent Funded of the Plan (ratio of the Plan Fiduciary Net Position to the Total Pension Liability). The higher the Percent Funded, the higher the sensitivity to the Discount Rate.



PARTICIPANT DATA

Participant Demographic Data & Average Future Working Career



PARTICIPANT DEMOGRAPHIC DATA & AVERAGE FUTURE WORKING CAREER

The chart below summarizes the Member count, payroll, and average future working career as of:

Actuarial Valuation - Data Date	4/30/2019	4/30/2020
Fiscal Year End for Reporting	(FYE 4/30/2020)	(FYE 4/30/2021)
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	28	29
Inactive Plan Members Entitled to But Not Yet Receiving Benefits*	0	4
Active Plan Members	29	31
Total	57	64
Payroll of Active Plan Members	\$ 2,232,784	\$ 2,452,249
Average Future Working Career (In Years)		
Active Plan Members	14.66	13.14
Inactive Plan Members	0.00	0.00
Total	7.46	6.37

*Inactive Plan Members Entitled to But Not Yet Receiving Benefits for the current Fiscal Year End includes non-vested terminated Members entitled to a refund of Employee Contributions who were not included as of the prior Fiscal Year End.

Member counts shown above are as of the Actuarial Valuation Date for the two most recent Fiscal Years. Payroll of Active Plan Members is the pensionable salary for active Plan Members as of the Actuarial Valuation – Data Date. For the Fiscal Year Ending April 30, 2021, a beginning of year Actuarial Valuation Date was used along with a rollforward of liabilities to the end of the Fiscal Year based on assumptions and standard rollforward techniques.

The average future working career is measured as of the Actuarial Valuation Date and is based on the demographic assumptions used in the preparation of this report.



FUNDING POLICY

Components of the Actuarially Determined Contribution

Formal Funding Policy

Informal Funding Policy

Funding Policy – Other Considerations



COMPONENTS OF THE ACTUARIALLY DETERMINED CONTRIBUTION

The Actuarially Determined Contribution (“ADC”) includes the determination of the Normal Cost Contribution for active Plan Members, as well as a provision for the payment towards Unfunded Liability.

The actuarial funding method used in the determination of the Normal Cost and the Actuarial Accrued Liability is the Entry Age Normal Cost Method (level percent of pay). The method allocates Normal Cost Contributions by Members over the working career of the Member as a level percent of pay.

Unfunded Liability is the excess of the Actuarial Accrued Liability over the Actuarial Value of Assets. The Actuarially Determined Contribution includes a payment towards Unfunded Liability existing at the Actuarial Valuation Date. The payment towards Unfunded Liability is set up as a level percent of payroll payment that is expected to increase during the payment period. The current Employer Contributions are being compared to the Actuarially Determined Contribution as developed in the May 1, 2019 Actuarial Valuation. The period of repayment as of that valuation is 21 years.

The Actuarial Value of Assets smooths gains and losses on the Market Value of Assets over a 5-year period.

Under no circumstances will the Actuarially Determined Contribution be less than the amount determined as the Statutory Minimum Contribution under Illinois State Statutes.

FORMAL FUNDING POLICY

There is no Formal Funding Policy that exists between the Pension Board and the Village at this time.

INFORMAL FUNDING POLICY

In determining the most appropriate Informal Funding Policy, GASB provides the following guidance in the Statement:

Application of professional judgment should consider the most recent five-year contribution history of the employers and nonemployer contributing entities as a key indicator of future contributions from those sources and should reflect all other known events and conditions.... the amount of projected cash flows for contributions from employers and nonemployer contributing entities should be limited to an average of contributions from those sources over the most recent five-year period and may be modified based on consideration of subsequent events. For this purpose, the basis for the average (for example, percentage of covered payroll contributed or percentage of Actuarially Determined Contributions made) should be a matter of professional judgment.



In our review of Informal Funding Policy, the following factors are considered and described herein:

1. Five-Year Contribution History of the Employer (with a focus on the average contributions from those sources)
2. Other Known Events and Conditions
3. Consideration of Subsequent Events

Five-Year Contribution History of the Employer

Employer Contributions (under the Informal Funding Policy) should be limited to the average over the most recent five years. In determining the basis for the average, we reviewed three possibilities: (a) the average dollar contribution; (b) the average percent of pensionable pay; and (c) the average percent of the Actuarially Determined Contribution. Please see the table below for a summary of these values:

Fiscal Year End	Employer Contributions	Most Applicable ADC	% of ADC	Covered- Employee Payroll	% of Payroll
4/30/2021	\$216,187	\$330,999	65.31%	\$2,449,321	8.83%
4/30/2020	\$115,053	\$277,852	41.41%	\$2,372,224	4.85%
4/30/2019	\$118,008	\$967,881	12.19%	\$2,246,808	5.25%
4/30/2018	\$767,248	\$868,102	88.38%	\$2,252,816	34.06%
4/30/2017	\$723,112	\$708,262	102.10%	\$2,176,634	33.22%

When compared to the other policies reviewed, history suggests that a contribution as a percent of the Actuarially Determined Contribution is the least volatile, and as a result, the most stable contribution method under an Informal Funding Policy.

Other Known Events and Conditions

GASB has a provision for consideration of any other known events or conditions in the most recent five-year history in applying judgement for the Informal Funding Policy. In the Fiscal Year Ending April 30, 2018, the total Employer Contributions were \$11.27 million as shown on the Schedule of Contributions. The additional \$10.50 million in contributions in the April 30, 2018 Fiscal Year from bond issuance is being treated as a one-time event for Informal Funding Policy purposes, and therefore does not show up on the table above.



Consideration of Subsequent Events

GASB has a provision for modification based on consideration of subsequent events in development of the Informal Funding Policy. There are no subsequent events that have been considered in the development of the Informal Funding Policy.

Informal Funding Policy – Selected

The Informal Funding Policy that has been determined for future contributions is 61.88% of the Actuarially Determined Contribution. This represents the full future contributions expected to be made.

FUNDING POLICY – OTHER CONSIDERATIONS

Under GASB, the future contribution amount is not intended to include dollars contributed on behalf of future employees. Contributions are only intended to cover contributions towards the Normal Cost of current employees as of the Actuarial Valuation Date as well as payment of Unfunded Liability on behalf of the current employees. Contributions under the funding policy have been adjusted as necessary to exclude dollars that would be anticipated to be contributed on behalf of future employees hired after the Actuarial Valuation Date.

The contribution level may not pay off the Unfunded Liability during the active working career of current employees. In that case, contributions will persist beyond the working career of current employees. To the extent that a portion of the above total contribution is anticipated to pay contributions for the Normal Cost of future employees, the amount has been netted out. The remaining amount is anticipated to be paid towards the Unfunded Liability existing for current employees.

The Actuarially Determined Contribution is determined annually based on the parameters previously discussed. The funding methods and procedures are assumed to continue into the future. The tax levy in the next December is assumed to be the Actuarially Determined Contribution. Funding is assumed to go into the Plan during the next full Fiscal Year.



SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in the Net Pension Liability
Schedule of Total Pension Liability and Related Ratios
Schedule of Contributions
Notes to Schedule of Contributions



SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY

	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2017	4/30/2016	4/30/2015	4/30/2014	4/30/2013	4/30/2012
Total Pension Liability										
Service Cost	\$ 592,460	\$ 538,031	\$ 534,131	\$ 540,670	\$ 505,299	\$ 428,650	\$ 482,230			
Interest	2,316,110	2,141,418	2,026,010	1,957,060	1,884,799	1,795,893	1,616,427			
Changes of Benefit Terms	-	126,399	-	-	-	-	-			
Differences Between Expected and Actual Experience	201,986	527,175	709,011	(297)	313,754	140,427	-			
Change in Assumptions	-	528,132	-	-	(454,298)	36,867	-			
Benefit Payments and Refunds	(1,621,052)	(1,481,542)	(1,759,373)	(1,265,489)	(1,169,034)	(1,094,473)	(1,072,918)			
Net Change in Total Pension Liability	\$ 1,489,504	\$ 2,379,613	\$ 1,509,779	\$ 1,231,943	\$ 1,080,520	\$ 1,307,364	\$ 1,025,739			
Total Pension Liability - Beginning	33,712,073	31,332,460	29,822,681	28,590,738	27,510,218	26,202,854	25,177,115			
Total Pension Liability - Ending (a)	\$ 35,201,577	\$ 33,712,073	\$ 31,332,460	\$ 29,822,681	\$ 28,590,738	\$ 27,510,218	\$ 26,202,854			
Plan Fiduciary Net Position										
Contributions - Employer	\$ 216,187	\$ 115,053	\$ 118,008	\$ 11,268,316	\$ 723,112	\$ 683,547	\$ 613,080			
Contributions - Members	246,375	236,274	200,848	218,678	220,226	217,076	208,736			
Contributions - Other	4,050	-	-	-	-	-	128			
Net Investment Income	8,542,978	(236,601)	1,666,240	2,460,373	1,710,940	166,556	1,157,005			
Benefit Payments and Refunds	(1,621,052)	(1,481,542)	(1,759,373)	(1,265,489)	(1,169,034)	(1,094,473)	(1,072,918)			
Administrative Expense	(46,461)	(58,387)	(13,465)	(17,356)	(15,013)	(119,713)	(90,125)			
Prior Period Audit Adjustment	-	-	-	-	-	-	25,498			
Net Change in Plan Fiduciary Net Position	\$ 7,342,077	\$ (1,425,203)	\$ 212,258	\$ 12,664,522	\$ 1,470,231	\$ (147,007)	\$ 841,404			
Plan Fiduciary Net Position - Beginning	29,712,616	31,137,819	30,925,561	18,261,039	16,790,808	16,937,815	16,096,411			
Plan Fiduciary Net Position - Ending (b)	\$ 37,054,693	\$ 29,712,616	\$ 31,137,819	\$ 30,925,561	\$ 18,261,039	\$ 16,790,808	\$ 16,937,815			
Employer's Net Pension Liability - Ending (a) - (b)	\$ (1,853,116)	\$ 3,999,457	\$ 194,641	\$ (1,102,880)	\$ 10,329,699	\$ 10,719,410	\$ 9,265,039			

The current year information was developed in the completion of this report.



SCHEDULE OF TOTAL PENSION LIABILITY AND RELATED RATIOS

	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2017	4/30/2016	4/30/2015	4/30/2014	4/30/2013	4/30/2012
Total Pension Liability - Ending (a)	<u>\$ 35,201,577</u>	<u>\$ 33,712,073</u>	<u>\$ 31,332,460</u>	<u>\$ 29,822,681</u>	<u>\$ 28,590,738</u>	<u>\$ 27,510,218</u>	<u>\$ 26,202,854</u>			
Plan Fiduciary Net Position - Ending (b)	<u>\$ 37,054,693</u>	<u>\$ 29,712,616</u>	<u>\$ 31,137,819</u>	<u>\$ 30,925,561</u>	<u>\$ 18,261,039</u>	<u>\$ 16,790,808</u>	<u>\$ 16,937,815</u>			
Employer's Net Pension Liability - Ending (a) - (b)	<u>\$ (1,853,116)</u>	<u>\$ 3,999,457</u>	<u>\$ 194,641</u>	<u>\$ (1,102,880)</u>	<u>\$ 10,329,699</u>	<u>\$ 10,719,410</u>	<u>\$ 9,265,039</u>			
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	105.26%	88.14%	99.38%	103.70%	63.87%	61.03%	64.64%			
Covered-Employee Payroll	\$ 2,449,321	\$ 2,372,224	\$ 2,246,808	\$ 2,252,816	\$ 2,176,634	\$ 2,367,742	\$ 2,113,905			
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	(75.66%)	168.60%	8.66%	(48.96%)	474.57%	452.73%	438.29%			

Covered-Employee Payroll shown above for the current year is estimated based on the prior Covered-Employee Payroll and expected increases for the Plan Members during the Fiscal Year.



SCHEDULE OF CONTRIBUTIONS

	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2017	4/30/2016	4/30/2015	4/30/2014	4/30/2013	4/30/2012
Actuarially Determined Contribution	\$ 330,999	\$ 277,852	\$ 967,881	\$ 868,102	\$ 708,262	\$ 662,883	\$ 591,996			
Contributions in Relation to the Actuarially Determined Contribution	216,187	115,053	118,008	11,268,316	723,112	683,547	613,080			
Contribution Deficiency/(Excess)	<u>\$ 114,812</u>	<u>\$ 162,799</u>	<u>\$ 849,873</u>	<u>\$ (10,400,214)</u>	<u>\$ (14,850)</u>	<u>\$ (20,664)</u>	<u>\$ (21,084)</u>			
Covered-Employee Payroll	\$ 2,449,321	\$ 2,372,224	\$ 2,246,808	\$ 2,252,816	\$ 2,176,634	\$ 2,367,742	\$ 2,113,905			
Contributions as a Percentage of Covered-Employee Payroll	8.83%	4.85%	5.25%	500.19%	33.22%	28.87%	29.00%			

NOTES TO SCHEDULE OF CONTRIBUTIONS

The Actuarially Determined Contribution shown above for the current year is the Recommended Contribution from the May 1, 2019 Actuarial Valuation completed by Lauterbach & Amen, LLP for the December 2019 tax levy. The methods and assumptions shown below are based on the same Actuarial Valuation. For more detail on the age-based and service-based rates disclosed below, please see the Actuarial Valuation.

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay
Equivalent Single Amortization Period	100% Funded Over 21 Years
Asset Valuation Method	5-Year Smoothed Market Value
Inflation (CPI-U)	2.50%
Total Payroll Increases	3.50%
Individual Pay Increases	3.75% - 15.15%
Expected Rate of Return on Investments	7.00%
Mortality Rates	RP-2014 Adjusted for Plan Status, Collar, and Illinois Public Pension Data, as Appropriate
Retirement Rates	100% of L&A 2016 Illinois Police Retirement Rates Capped at Age 65
Termination Rates	100% of L&A 2016 Illinois Police Termination Rates
Disability Rates	100% of L&A 2016 Illinois Police Disability Rates



GASB METHODS AND PROCEDURES

GASB Methods and Procedures



GASB METHODS AND PROCEDURES

	Statement 67	Statement 68
	<u>Pension Plan Financials</u>	<u>Employer Financials</u>
Fiscal Year End for Reporting	April 30, 2021	April 30, 2021
Measurement Date	April 30, 2021	April 30, 2021
Actuarial Valuation Date	May 1, 2020	May 1, 2020
Actuarial Valuation - Data Date	April 30, 2020	April 30, 2020
Asset Valuation Method	Market Value	Market Value
Actuarial Cost Method	Entry Age Normal (Level %)	Entry Age Normal (Level %)

Methodology Used in the Determination of Deferred Outflows and Inflows of Resources

Amortization Method	Straight Line	Straight Line
Amortization Period		
Actuarial Experience	6.37 Years	6.37 Years
Change in Assumptions	6.37 Years	6.37 Years
Asset Experience	5.00 Years	5.00 Years



SUPPLEMENTARY TABLES

GASB Projections – Summary and Procedure

GASB Projections – Limitations

Projection of Contributions

Notes to Projection of Contributions

Projection of the Pension Plan's Fiduciary Net Position

Notes to Projection of the Pension Plan's Fiduciary Net Position

Actuarial Present Value of Projected Benefit Payments

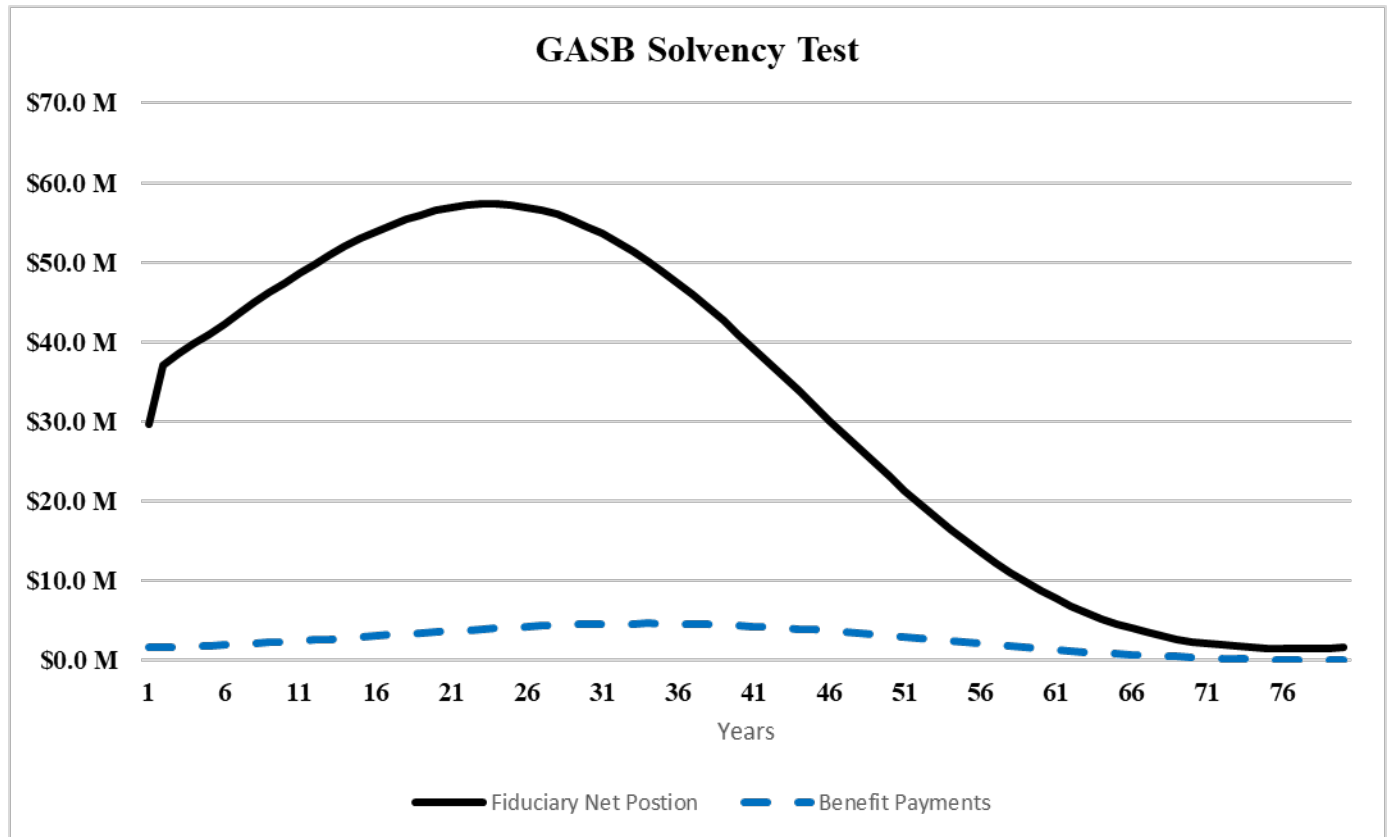
Notes to Actuarial Present Value of Projected Benefit Payments



GASB PROJECTIONS – SUMMARY AND PROCEDURE

GASB requires a solvency test to use in the determination of the Discount Rate each year. The Plan Fiduciary Net Position is projected forward. To the extent that the Plan Fiduciary Net Position is anticipated to be greater than \$0, Projected Benefit Payments are discounted based on the Expected Rate of Return on Plan Investments.

If the Plan Fiduciary Net Position is anticipated to reach \$0 prior to the payment of Projected Benefit Payments for employees who are in the Plan as of the Actuarial Valuation Date, then the remaining Projected Benefit Payments are discounted using the High-Quality Municipal Bond Rate, as described in the *Actuarial Assumptions Information* section of this report. The chart below is a high-level summary of the projections:



The Plan's Projected Fiduciary Net Position is anticipated to cover Projected Benefit Payments in full for the current employees.



GASB PROJECTIONS – LIMITATIONS

Projections of any type require assumptions about future events. The projections required for GASB reporting are deterministic in nature. That means that values are projected forward under one set of assumptions which can be thought of as the average result. Actual results could vary, and projections of one deterministic assumption set do not necessarily provide a framework for making risk management or funding policy decisions. Projections that deal with risk management are outside the scope of this report.

In addition, GASB requirements create results that are specific only to financial statement reporting, and should not be used or interpreted for other purposes. For example, GASB cash flow projections do not entail the total expected cash flows of the Plan, but rather a subset of cash flows specific to employees who are in the Plan as of the Actuarial Valuation Date. While the likely expectation may be that future employees are hired to replace the current employees, cash flows attributable to their benefits are not considered. Under GASB, when the Plan Fiduciary Net Position reaches \$0, that represents the Plan Fiduciary Net Position for the assets attributable to the current employees.

Also, GASB mandates certain assumptions that are made in the projection process. Most notably, Projected Contributions under an Informal Funding Policy. In proposing an Informal Funding Policy, GASB suggests a focus be placed on the average contributions over the past 5 years. Projected Contributions in this section may be based on the five-year average, unless a Formal Funding Policy is in place.

Contributions reflecting an Informal Funding Policy are applied under GASB, whether or not the projected results dictate a need for more or less contributions. This would not be the case with other uses for projections. Any events that are taken into account (past or future) in the Informal Funding Policy are discussed in the *Funding Policy* section of this report.

Projections further into the future are more sensitive to assumption changes. For projections that run out close to 80 years, a small change in an assumption may have a dramatic impact on the projections. If the solvency of the Plan as determined by GASB remains constant, then dramatic changes in the projection results may not necessarily lead to big changes in the determination of the Total Pension Liability.

We recommend the projections are not used for any other purposes, other than providing information for purposes of the financial statement report.

The following pages provide the detail behind the chart shown on the prior page.



PROJECTION OF CONTRIBUTIONS – YEARS 1 TO 30

Year	Projected Pensionable Payroll			Projected Contributions			
	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c) = (a) + (b)	Contributions from Current Employees (d) - Notes	Employer Contributions for Current Employees (e) - Notes	Contributions Related to Payroll of Future Employees (f) - Notes	Total Contributions (g) = (d) + (e) + (f)
1	\$ 2,452,252	\$ -	\$ 2,452,252	\$ 250,425	\$ 216,187	\$ -	\$ 466,612
2	2,472,993	58,957	2,531,950	245,074	338,031	-	583,105
3	2,459,569	154,669	2,614,238	243,743	192,343	-	436,086
4	2,430,523	268,678	2,699,201	240,865	190,451	-	431,316
5	2,398,385	388,540	2,786,925	237,680	187,563	-	425,243
6	2,371,970	505,530	2,877,500	235,062	184,548	-	419,610
7	2,359,615	611,403	2,971,019	233,838	182,033	-	415,871
8	2,325,942	741,634	3,067,577	230,501	180,670	-	411,171
9	2,289,497	877,776	3,167,273	226,889	177,311	-	404,200
10	2,234,002	1,036,208	3,270,210	221,390	173,714	-	395,104
11	2,162,036	1,214,455	3,376,491	214,258	168,341	-	382,599
12	2,075,813	1,410,414	3,486,227	205,713	162,689	-	368,402
13	2,002,952	1,596,577	3,599,530	198,493	153,628	-	352,121
14	1,900,683	1,815,831	3,716,514	188,358	146,851	-	335,209
15	1,799,124	2,038,178	3,837,301	178,293	138,541	-	316,834
16	1,708,382	2,253,631	3,962,013	169,301	129,323	-	298,624
17	1,604,738	2,486,041	4,090,779	159,029	122,131	-	281,160
18	1,511,575	2,712,154	4,223,729	149,797	112,005	-	261,802
19	1,419,134	2,941,866	4,361,000	140,636	104,143	-	244,779
20	1,324,676	3,178,057	4,502,733	131,275	96,746	-	228,021
21	1,231,569	3,417,503	4,649,072	122,048	88,041	-	210,089
22	1,132,025	3,668,142	4,800,166	112,184	81,137	-	193,321
23	1,019,372	3,936,800	4,956,172	101,020	74,723	-	175,743
24	896,242	4,221,006	5,117,247	88,818	67,497	-	156,315
25	754,246	4,529,313	5,283,558	74,746	60,223	-	134,969
26	648,178	4,807,096	5,455,274	64,234	48,645	-	112,879
27	577,496	5,055,074	5,632,570	57,230	39,427	-	96,657
28	493,018	5,322,611	5,815,629	48,858	36,623	-	85,481
29	431,962	5,572,675	6,004,637	42,807	29,590	-	72,397
30	375,611	5,824,176	6,199,787	37,223	25,913	-	63,136

Column d – Contributions from current employees to the Plan (employees in the Plan as of the Actuarial Valuation Date).

Column e – Employer Contributions to the Plan excluding contributions for employees hired after the Actuarial Valuation Date.

Column f – Contributions from future employees to the extent that contributions are assumed to be greater than their Normal Cost.



PROJECTION OF CONTRIBUTIONS – YEARS 31 TO 60

Year	Projected Pensionable Payroll			Projected Contributions			
	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c) = (a) + (b)	Contributions from Current Employees (d) - Notes	Employer Contributions for Current Employees (e) - Notes	Contributions Related to Payroll of Future Employees (f) - Notes	Total Contributions (g) = (d) + (e) + (f)
31	\$ 323,668	\$ 6,077,613	\$ 6,401,280	\$ 32,075	\$ 22,513	\$ -	\$ 54,588
32	266,721	6,342,601	6,609,322	26,432	20,091	-	46,523
33	207,279	6,616,845	6,824,125	20,541	17,409	-	37,950
34	155,815	6,890,094	7,045,909	15,441	13,638	-	29,079
35	110,793	7,164,108	7,274,901	10,980	10,698	-	21,678
36	93,517	7,417,818	7,511,335	9,268	6,477	-	15,745
37	68,655	7,686,799	7,755,454	6,804	6,162	-	12,966
38	47,246	7,960,260	8,007,506	4,682	4,752	-	9,434
39	30,038	8,237,712	8,267,750	2,977	3,467	-	6,444
40	16,361	8,520,090	8,536,452	1,621	2,426	-	4,047
41	13,752	8,800,135	8,813,886	1,363	956	-	2,319
42	11,095	9,089,243	9,100,338	1,099	804	-	1,903
43	8,912	9,387,187	9,396,099	883	649	-	1,532
44	-	9,701,472	9,701,472	-	1,064	-	1,064
45	-	10,016,770	10,016,770	-	-	-	-
46	-	10,342,315	10,342,315	-	-	-	-
47	-	10,678,440	10,678,440	-	-	-	-
48	-	11,025,489	11,025,489	-	-	-	-
49	-	11,383,818	11,383,818	-	-	-	-
50	-	11,753,792	11,753,792	-	-	-	-
51	-	12,135,790	12,135,790	-	-	-	-
52	-	12,530,203	12,530,203	-	-	-	-
53	-	12,937,435	12,937,435	-	-	-	-
54	-	13,357,901	13,357,901	-	-	-	-
55	-	13,792,033	13,792,033	-	-	-	-
56	-	14,240,274	14,240,274	-	-	-	-
57	-	14,703,083	14,703,083	-	-	-	-
58	-	15,180,933	15,180,933	-	-	-	-
59	-	15,674,314	15,674,314	-	-	-	-
60	-	16,183,729	16,183,729	-	-	-	-

Column d – Contributions from current employees to the Plan (employees in the Plan as of the Actuarial Valuation Date).

Column e – Employer Contributions to the Plan excluding contributions for employees hired after the Actuarial Valuation Date.

Column f – Contributions from future employees to the extent that contributions are assumed to be greater than their Normal Cost.



PROJECTION OF CONTRIBUTIONS – YEARS 61 TO 80

Year	Projected Pensionable Payroll			Projected Contributions			
	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c) = (a) + (b)	Contributions from Current Employees (d) - Notes	Employer Contributions for Current Employees (e) - Notes	Contributions Related to Payroll of Future Employees (f) - Notes	Total Contributions (g) = (d) + (e) + (f)
61	\$ -	\$ 16,709,700	\$ 16,709,700	\$ -	\$ -	\$ -	\$ -
62	-	17,252,765	17,252,765	-	-	-	-
63	-	17,813,480	17,813,480	-	-	-	-
64	-	18,392,418	18,392,418	-	-	-	-
65	-	18,990,172	18,990,172	-	-	-	-
66	-	19,607,352	19,607,352	-	-	-	-
67	-	20,244,591	20,244,591	-	-	-	-
68	-	20,902,541	20,902,541	-	-	-	-
69	-	21,581,873	21,581,873	-	-	-	-
70	-	22,283,284	22,283,284	-	-	-	-
71	-	23,007,491	23,007,491	-	-	-	-
72	-	23,755,234	23,755,234	-	-	-	-
73	-	24,527,279	24,527,279	-	-	-	-
74	-	25,324,416	25,324,416	-	-	-	-
75	-	26,147,459	26,147,459	-	-	-	-
76	-	26,997,252	26,997,252	-	-	-	-
77	-	27,874,663	27,874,663	-	-	-	-
78	-	28,780,589	28,780,589	-	-	-	-
79	-	29,715,958	29,715,958	-	-	-	-
80	-	30,681,727	30,681,727	-	-	-	-

NOTES TO PROJECTION OF CONTRIBUTIONS

Total Employee Payroll is projected to increase annually at the Projected Total Payroll Increases rate shown in the *Actuarial Assumptions Information* section of this report. Payroll for current employees (employees in the Plan as of the Actuarial Valuation Date) are projected on an employee-by-employee basis, using the Projected Individual Pay Increases and probability of remaining an employee in the future.

Employer Contributions are related to current employees in the Plan as of the Actuarial Valuation Date. To the extent that Projected Contributions under the Funding Policy are made to cover the Normal Cost of benefit payments for future employees, those contributions are excluded for purposes of these projections and this report.

Contributions are based on the Funding Policy as described in the *Funding Policy* section of this report. The contributions do not factor in changes in the Funding Policy based on an assumed Employer decision; if, the projections were to play out in this fashion. The only future events that are considered were outlined in the *Funding Policy* section of this report. Contributions from future employees have not been included. It is assumed that contributions made by future employees will not exceed the Normal Cost of their participation in the Plan. In addition, Employer Contributions on behalf of future employees have not been included per the GASB parameters.



PROJECTION OF THE PENSION PLAN'S FIDUCIARY NET POSITION – YEARS 1 TO 30

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f) = (a)+(b)-(c)-(d)+(e)
1	\$ 29,712,616	\$ 466,612	\$ 1,621,052	\$ 46,461	\$ 8,542,978	\$ 37,054,693
2	37,054,693	583,105	1,673,737	47,506	2,553,994	38,470,548
3	38,470,548	436,086	1,759,589	48,575	2,644,916	39,743,386
4	39,743,386	431,316	1,830,885	49,668	2,731,314	41,025,462
5	41,025,462	425,243	1,907,260	50,786	2,818,134	42,310,793
6	42,310,793	419,610	1,976,877	51,928	2,905,434	43,607,031
7	43,607,031	415,871	2,056,979	53,097	2,993,195	44,906,022
8	44,906,022	411,171	2,160,692	54,291	3,080,288	46,182,498
9	46,182,498	404,201	2,253,060	55,513	3,166,122	47,444,247
10	47,444,247	395,104	2,357,600	56,762	3,250,423	48,675,412
11	48,675,412	382,599	2,490,800	58,039	3,331,460	49,840,632
12	49,840,632	368,403	2,599,734	59,345	3,408,671	50,958,627
13	50,958,627	352,120	2,723,689	60,680	3,481,975	52,008,353
14	52,008,353	335,209	2,852,317	62,046	3,550,314	52,979,513
15	52,979,513	316,834	2,975,433	63,442	3,613,295	53,870,767
16	53,870,767	298,624	3,102,019	64,869	3,670,564	54,673,068
17	54,673,068	281,161	3,227,531	66,329	3,721,670	55,382,039
18	55,382,039	261,802	3,351,765	67,821	3,766,220	55,990,475
19	55,990,475	244,779	3,485,467	69,347	3,803,482	56,483,922
20	56,483,922	228,022	3,602,021	70,907	3,833,303	56,872,319
21	56,872,319	210,089	3,708,085	72,503	3,856,095	57,157,915
22	57,157,915	193,320	3,843,047	74,134	3,870,719	57,304,773
23	57,304,773	175,743	3,962,230	75,802	3,876,154	57,318,639
24	57,318,639	156,315	4,089,219	77,508	3,871,940	57,180,167
25	57,180,167	134,969	4,177,034	79,252	3,858,366	56,917,216
26	56,917,216	112,880	4,254,968	81,035	3,836,396	56,530,488
27	56,530,488	96,656	4,353,855	82,858	3,805,232	55,995,664
28	55,995,664	85,481	4,436,287	84,722	3,764,453	55,324,589
29	55,324,589	72,398	4,511,996	85,826	3,714,331	54,513,496
30	54,513,496	63,136	4,539,291	84,683	3,656,315	53,608,973

Column b – Contributions on behalf of current employees in the Plan as of the Actuarial Valuation Date.

Column d – Based on the average Administrative Expense in recent years, and projected to increase in the future.

Column e – Based on the Expected Rate of Return on Plan Investments, and does not factor in allocation changes.



PROJECTION OF THE PENSION PLAN'S FIDUCIARY NET POSITION – YEARS 31 TO 60

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f) = (a)+(b)-(c)-(d)+(e)
31	\$ 53,608,973	\$ 54,588	\$ 4,580,823	\$ 83,360	\$ 3,591,292	\$ 52,590,670
32	52,590,670	46,523	4,620,350	81,878	3,518,397	51,453,362
33	51,453,362	37,951	4,653,964	80,216	3,437,367	50,194,500
34	50,194,500	29,080	4,668,122	78,369	3,348,506	48,825,594
35	48,825,594	21,677	4,639,574	76,343	3,253,493	47,384,849
36	47,384,849	15,744	4,608,546	74,176	3,153,595	45,871,465
37	45,871,465	12,966	4,567,189	71,899	3,049,088	44,294,431
38	44,294,431	9,434	4,530,143	69,516	2,939,952	42,644,159
39	42,644,159	6,444	4,467,181	67,028	2,826,619	40,943,013
40	40,943,013	4,048	4,388,785	64,444	2,710,290	39,204,121
41	39,204,121	2,319	4,301,926	61,792	2,591,640	37,434,362
42	37,434,362	1,903	4,206,435	59,087	2,471,179	35,641,923
43	35,641,923	1,532	4,107,407	56,340	2,349,257	33,828,964
44	33,828,964	1,064	3,994,206	53,561	2,226,393	32,008,654
45	32,008,654	-	3,873,358	50,760	2,103,262	30,187,798
46	30,187,798	-	3,745,224	47,952	1,980,385	28,375,007
47	28,375,007	-	3,610,271	45,151	1,858,311	26,577,896
48	26,577,896	-	3,468,957	42,368	1,737,556	24,804,128
49	24,804,128	-	3,321,847	39,615	1,618,638	23,061,304
50	23,061,304	-	3,169,556	36,903	1,502,065	21,356,910
51	21,356,910	-	3,012,792	34,246	1,388,337	19,698,210
52	19,698,210	-	2,852,406	31,653	1,277,933	18,092,083
53	18,092,083	-	2,689,282	29,136	1,171,301	16,544,967
54	16,544,967	-	2,524,261	26,705	1,068,864	15,062,865
55	15,062,865	-	2,358,208	24,369	971,010	13,651,299
56	13,651,299	-	2,192,022	22,138	878,095	12,315,234
57	12,315,234	-	2,026,860	20,020	790,426	11,058,780
58	11,058,780	-	1,863,864	18,021	708,249	9,885,144
59	9,885,144	-	1,704,091	16,147	631,752	8,796,658
60	8,796,658	-	1,548,757	14,403	561,055	7,794,553

Column b – Contributions on behalf of current employees in the Plan as of the Actuarial Valuation Date.

Column d – Based on the average Administrative Expense in recent years, and projected to increase in the future.

Column e – Based on the Expected Rate of Return on Plan Investments, and does not factor in allocation changes.



PROJECTION OF THE PENSION PLAN'S FIDUCIARY NET POSITION – YEARS 61 TO 80

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f) = (a)+(b)-(c)-(d)+(e)
61	\$ 7,794,553	\$ -	\$ 1,399,001	\$ 12,792	\$ 496,206	\$ 6,878,966
62	6,878,966	-	1,255,914	11,313	437,175	6,048,914
63	6,048,914	-	1,120,302	9,967	383,865	5,302,510
64	5,302,510	-	992,693	8,752	336,125	4,637,190
65	4,637,190	-	873,466	7,663	293,764	4,049,824
66	4,049,824	-	762,897	6,698	256,552	3,536,781
67	3,536,781	-	661,133	5,849	224,230	3,094,029
68	3,094,029	-	568,126	5,112	196,519	2,717,310
69	2,717,310	-	483,786	4,480	173,122	2,402,167
70	2,402,167	-	407,982	3,947	153,734	2,143,972
71	2,143,972	-	340,526	3,505	138,037	1,937,977
72	1,937,977	-	281,165	3,147	125,708	1,779,373
73	1,779,373	-	229,566	2,866	116,421	1,663,362
74	1,663,362	-	185,283	2,654	109,858	1,585,283
75	1,585,283	-	147,768	2,505	105,710	1,540,720
76	1,540,720	-	116,424	2,410	103,691	1,525,578
77	1,525,578	-	90,607	2,364	103,536	1,536,143
78	1,536,143	-	69,670	2,361	105,009	1,569,121
79	1,569,121	-	52,928	2,394	107,902	1,621,701
80	1,621,701	-	39,716	2,448	112,043	1,691,580

NOTES TO PROJECTION OF THE PENSION PLAN'S FIDUCIARY NET POSITION

Projected Total Contributions are Employee and Employer Contributions projected to be made under the Funding Policy on behalf of current employees in the Plan as of the Actuarial Valuation Date. The amounts shown are detailed earlier in this section.

Projected Benefit Payments shown represents current employees as of the Actuarial Valuation Date. The Plan will pay benefits in the future on behalf of employees hired after the Actuarial Valuation Date, but those benefit payments are not projected for this purpose.

Projected Investment Earnings are based on the Expected Rate of Return on Plan Investments. Administrative Expense are typically not charged on a per employee basis. Administrative Expenses shown are not projected to distinguish between current and future employees.

The Projected Fiduciary Net Position represents assets held or projected to be held on behalf of current employees in the Plan as of the Actuarial Valuation Date. The Plan will hold assets in the future on behalf of employees hired after the Actuarial Valuation Date, but those assets are not projected for this purpose.



ACTUARIAL PRESENT VALUE OF PROJECTED BENEFIT PAYMENTS – YEARS 1 TO 30

Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	Projected Benefit Payments		Actuarial Present Values of Projected Benefit Payments		
			"Funded" Portion of Benefit Payments	"Unfunded" Portion of Benefit Payments	Present Value of "Funded" Benefit Payments (7.00%)	Present Value of "Unfunded" Benefit Payments (2.27%)	Present Value of Benefit Payments Using the Single Discount Rate (7.00%)
1	\$ 29,712,616	\$ 1,621,052	\$ 1,621,052	\$ -	\$ 1,567,130	\$ -	\$ 1,567,130
2	37,054,693	1,673,737	1,673,737	-	1,512,208	-	1,512,208
3	38,470,548	1,759,589	1,759,589	-	1,485,771	-	1,485,771
4	39,743,386	1,830,885	1,830,885	-	1,444,834	-	1,444,834
5	41,025,462	1,907,260	1,907,260	-	1,406,640	-	1,406,640
6	42,310,793	1,976,877	1,976,877	-	1,362,602	-	1,362,602
7	43,607,031	2,056,979	2,056,979	-	1,325,059	-	1,325,059
8	44,906,022	2,160,692	2,160,692	-	1,300,812	-	1,300,812
9	46,182,498	2,253,060	2,253,060	-	1,267,683	-	1,267,683
10	47,444,247	2,357,600	2,357,600	-	1,239,722	-	1,239,722
11	48,675,412	2,490,800	2,490,800	-	1,224,078	-	1,224,078
12	49,840,632	2,599,734	2,599,734	-	1,194,030	-	1,194,030
13	50,958,627	2,723,689	2,723,689	-	1,169,123	-	1,169,123
14	52,008,353	2,852,317	2,852,317	-	1,144,239	-	1,144,239
15	52,979,513	2,975,433	2,975,433	-	1,115,541	-	1,115,541
16	53,870,767	3,102,019	3,102,019	-	1,086,916	-	1,086,916
17	54,673,068	3,227,531	3,227,531	-	1,056,910	-	1,056,910
18	55,382,039	3,351,765	3,351,765	-	1,025,788	-	1,025,788
19	55,990,475	3,485,467	3,485,467	-	996,922	-	996,922
20	56,483,922	3,602,021	3,602,021	-	962,859	-	962,859
21	56,872,319	3,708,085	3,708,085	-	926,365	-	926,365
22	57,157,915	3,843,047	3,843,047	-	897,273	-	897,273
23	57,304,773	3,962,230	3,962,230	-	864,579	-	864,579
24	57,318,639	4,089,219	4,089,219	-	833,915	-	833,915
25	57,180,167	4,177,034	4,177,034	-	796,096	-	796,096
26	56,917,216	4,254,968	4,254,968	-	757,897	-	757,897
27	56,530,488	4,353,855	4,353,855	-	724,776	-	724,776
28	55,995,664	4,436,287	4,436,287	-	690,185	-	690,185
29	55,324,589	4,511,996	4,511,996	-	656,041	-	656,041
30	54,513,496	4,539,291	4,539,291	-	616,832	-	616,832

The Projected Fiduciary Net Position and Benefit Payments are based on current employees in the Plan as of the Actuarial Valuation Date. The development of the Projected Fiduciary Net Position is shown in more detail earlier in this section.



ACTUARIAL PRESENT VALUE OF PROJECTED BENEFIT PAYMENTS – YEARS 31 TO 60

Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	Projected Benefit Payments		Actuarial Present Values of Projected Benefit Payments		
			"Funded" Portion of Benefit Payments	"Unfunded" Portion of Benefit Payments	Present Value of "Funded" Benefit Payments (7.00%)	Present Value of "Unfunded" Benefit Payments (2.27%)	Present Value of Benefit Payments Using the Single Discount Rate (7.00%)
31	\$ 53,608,973	\$ 4,580,823	\$ 4,580,823	\$ -	\$ 581,753	\$ -	\$ 581,753
32	52,590,670	4,620,350	4,620,350	-	548,385	-	548,385
33	51,453,362	4,653,964	4,653,964	-	516,238	-	516,238
34	50,194,500	4,668,122	4,668,122	-	483,933	-	483,933
35	48,825,594	4,639,574	4,639,574	-	449,508	-	449,508
36	47,384,849	4,608,546	4,608,546	-	417,292	-	417,292
37	45,871,465	4,567,189	4,567,189	-	386,493	-	386,493
38	44,294,431	4,530,143	4,530,143	-	358,278	-	358,278
39	42,644,159	4,467,181	4,467,181	-	330,186	-	330,186
40	40,943,013	4,388,785	4,388,785	-	303,169	-	303,169
41	39,204,121	4,301,926	4,301,926	-	277,728	-	277,728
42	37,434,362	4,206,435	4,206,435	-	253,798	-	253,798
43	35,641,923	4,107,407	4,107,407	-	231,610	-	231,610
44	33,828,964	3,994,206	3,994,206	-	210,492	-	210,492
45	32,008,654	3,873,358	3,873,358	-	190,770	-	190,770
46	30,187,798	3,745,224	3,745,224	-	172,392	-	172,392
47	28,375,007	3,610,271	3,610,271	-	155,308	-	155,308
48	26,577,896	3,468,957	3,468,957	-	139,466	-	139,466
49	24,804,128	3,321,847	3,321,847	-	124,815	-	124,815
50	23,061,304	3,169,556	3,169,556	-	111,302	-	111,302
51	21,356,910	3,012,792	3,012,792	-	98,875	-	98,875
52	19,698,210	2,852,406	2,852,406	-	87,488	-	87,488
53	18,092,083	2,689,282	2,689,282	-	77,088	-	77,088
54	16,544,967	2,524,261	2,524,261	-	67,624	-	67,624
55	15,062,865	2,358,208	2,358,208	-	59,043	-	59,043
56	13,651,299	2,192,022	2,192,022	-	51,291	-	51,291
57	12,315,234	2,026,860	2,026,860	-	44,324	-	44,324
58	11,058,780	1,863,864	1,863,864	-	38,093	-	38,093
59	9,885,144	1,704,091	1,704,091	-	32,549	-	32,549
60	8,796,658	1,548,757	1,548,757	-	27,647	-	27,647

The Projected Fiduciary Net Position and Benefit Payments are based on current employees in the Plan as of the Actuarial Valuation Date. The development of the Projected Fiduciary Net Position is shown in more detail earlier in this section.



ACTUARIAL PRESENT VALUE OF PROJECTED BENEFIT PAYMENTS – YEARS 61 TO 80

Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	Projected Benefit Payments		Actuarial Present Values of Projected Benefit Payments		
			"Funded" Portion of Benefit Payments	"Unfunded" Portion of Benefit Payments	Present Value of "Funded" Benefit Payments (7.00%)	Present Value of "Unfunded" Benefit Payments (2.27%)	Present Value of Benefit Payments Using the Single Discount Rate (7.00%)
61	\$ 7,794,553	\$ 1,399,001	\$ 1,399,001	\$ -	\$ 23,340	\$ -	\$ 23,340
62	6,878,966	1,255,914	1,255,914	-	19,582	-	19,582
63	6,048,914	1,120,302	1,120,302	-	16,325	-	16,325
64	5,302,510	992,693	992,693	-	13,519	-	13,519
65	4,637,190	873,466	873,466	-	11,117	-	11,117
66	4,049,824	762,897	762,897	-	9,075	-	9,075
67	3,536,781	661,133	661,133	-	7,350	-	7,350
68	3,094,029	568,126	568,126	-	5,903	-	5,903
69	2,717,310	483,786	483,786	-	4,697	-	4,697
70	2,402,167	407,982	407,982	-	3,702	-	3,702
71	2,143,972	340,526	340,526	-	2,888	-	2,888
72	1,937,977	281,165	281,165	-	2,229	-	2,229
73	1,779,373	229,566	229,566	-	1,701	-	1,701
74	1,663,362	185,283	185,283	-	1,283	-	1,283
75	1,585,283	147,768	147,768	-	956	-	956
76	1,540,720	116,424	116,424	-	704	-	704
77	1,525,578	90,607	90,607	-	512	-	512
78	1,536,143	69,670	69,670	-	368	-	368
79	1,569,121	52,928	52,928	-	261	-	261
80	1,621,701	39,716	39,716	-	183	-	183

NOTES TO THE ACTUARIAL PRESENT VALUE OF PROJECTED BENEFIT PAYMENTS

The Projected Fiduciary Net Position and Benefit Payments are based on current employees in the Plan as of the Actuarial Valuation Date. The development of the Projected Fiduciary Net Position is shown in more detail earlier in this section.

The Funded and Unfunded Portion of Benefit Payments are split based on the time that the Projected Fiduciary Net Position is to reach \$0 (based on assets for current employees).

The Present Value ("PV") of the Funded and Unfunded Portion of Benefit Payments are determined separately. The PV of the Funded Portion of Benefit Payments uses the Expected Rate of Return on Plan Investments. The PV of the Unfunded Portion of Benefit Payments are determined using the High-Quality Municipal Bond Rate as of the Measurement Date, as described in the *Actuarial Assumptions Information* section of this report.

The Discount Rate used for GASB purposes is the rate such that when applied to the Total Projected Benefit Payments results in a Present Value that equals the sum of the Present Value of the Funded and Unfunded Portion of Benefit Payments. The Discount Rate is rounded to four decimal places; therefore, the resulting Present Value comparisons may show a slight difference due to rounding.



Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

**BOARD OF TRUSTEES
VILLAGE OF RANTOUL**

AGENDA ITEM

ITEM: Property Tax Levy Presentation	DEPARTMENT: Administration
DATE: November 2, 2021	AMOUNT: Levied Amount will total \$1,549,960.00
ATTACHMENTS: 1. Property Tax Levy for 2021	ADMINISTRATIVE NOTES:
SUMMARY HIGHLIGHTS: Each year the Village of Rantoul must levy property taxes for the purpose of paying the Police Pension, Police Pension Bond, and the Library. For this taxable year, there is a slight decrease in the Police Pension Bond, reducing the amount from a year ago by \$173.00. The Corporate Fund Levy is increasing by \$29,133.00 over last year due to the reduced amount collected monthly through the utility bill, and the need to meet the annual contribution recommendation. This year's recommended contribution as indicated by the Actuary is \$496,375.00, with utility billing covering \$239,375.00. Finally, the Library is seeking a 5% increase in their levy to adjust for the increase in minimum wage. With a projected EAV in excess of \$120 million, the estimated rate will remain exactly the same as last year.	
RECOMMENDED ACTION: Forward the recommendation for full approval once all pertaining documents are completed.	
DEPARTMENT HEAD APPROVAL Scott Eisenhauer	VILLAGE ADMINISTRATOR Scott Eisenhauer

VILLAGE OF RANTOUL 2021 PROPERTY TAX LEVY RECOMMENDATION

	SUMMARY 1) ESTIMATED CHANGE IN EAV IS 1.84% 2) TOTAL LEVY AMOUNT INCREASES \$68,280 3) VILLAGE RATE ESTIMATED TO BE \$1.2869 4) POLICE PENSION LEVY INCREASE (\$7,367) 5) LIBRARY LEVY INCREASES \$16,000 6) EFFECT ON CORPORATE FUND COMPARED TO LAST YEAR, (\$48,000) CHANGE TO CORPORATE (IMRF & FICA)				SUMMARY 1) ESTIMATED CHANGE IN EAV IS 3.60% 2) TOTAL LEVY AMOUNT INCREASES \$53,960 3) VILLAGE RATE ESTIMATED TO BE \$1.2869 4) POLICE PENSION LEVY INCREASE (\$7,540) 5) LIBRARY LEVY INCREASES \$25,000 6) EFFECT ON CORPORATE FUND COMPARED TO LAST YEAR, \$0 CHANGE TO CORPORATE (IMRF & FICA)			
	EST. EAV Village \$116,252,378 Library \$116,252,378				EST. EAV Village \$120,437,464 Library \$120,437,464			
	2020 LEVY				2021 LEVY			
I. LIBRARY LEVY	2020 LEVY	2020 RATE	2020 EXTENSION	% OF TOTAL LEVY	2021 LEVY	2021 RATE	2021 EXTENSION	% OF TOTAL LEVY
BOND	\$0	\$0.0000	\$0.00	0.00%	\$0	\$0.0000	\$0.00	0.00%
LIBRARY	\$495,000	\$0.4258	\$490,050.00	33.09%	\$520,000	\$0.4318	\$514,800.00	34.76%
SUBTOTAL	\$495,000	\$0.4258	\$490,050.00	33.09%	\$520,000	\$0.4318	\$514,800.00	33.55%
	(\$39,600) CHANGE				\$25,000 CHANGE			
II. RETIREMENT LEVYS								
IMRF	\$0	\$0.0000	\$0.00	0.00%	\$0	\$0.0000	\$0.00	0.00%
POLICE PENSION BOND	\$773,133	\$0.6650	\$765,401.67	51.68%	\$772,960	\$0.6418	\$765,230.40	51.67%
SUBTOTAL	\$773,133	\$0.6650	\$765,401.67	51.68%	\$772,960	\$0.6418	\$765,230.40	49.87%
	\$725,133 CHANGE				(\$173) CHANGE			
III. CORPORATE FUND								
CORPORATE	\$227,867	\$0.1960	\$225,588.33	15.23%	\$257,000	\$0.2134	\$254,430.00	17.18%
SUBTOTAL	\$227,867	\$0.1960	\$225,588.33	15.23%	\$257,000	\$0.2134	\$254,430.00	16.58%
	(\$672,633) CHANGE				\$29,133 CHANGE			
TOTAL ALL LEVYS LESS BONDS	\$1,496,000	\$1.2869	\$1,481,040.00	100.00%	\$1,549,960	\$1.2869	\$1,534,460.40	100.00%
	\$0		\$0.00		\$0		\$0.00	
	\$1,496,000		\$1,481,040.00		\$1,549,960		\$1,534,460.40	
	CHANGE \$68,280				CHANGE \$53,960			
	% CHANGE 4.7824% (LEVY OVER PREVIOUS EXTENSION)				% CHANGE 3.6434% (LEVY OVER PREVIOUS EXTENSION)			
HOMESTEAD EXEMPTION =	\$100,000 HOME WITH \$6,000 HOMESTEAD EXEMPTION =	\$351.72		\$100,000 HOME WITH \$6,000 HOMESTEAD EXEMPTION =	\$351.72		\$100,000 HOME WITH \$6,000 HOMESTEAD EXEMPTION =	\$351.72
	CHANGE	-\$3.71		CHANGE	-\$3.71		CHANGE	\$0.00
	\$100,000 HOME WITH \$10,000 HOMESTEAD & SR EXEMP	\$300.24		\$100,000 HOME WITH \$10,000 HOMESTEAD & SR EXEMP	\$300.24		\$100,000 HOME WITH \$10,000 HOMESTEAD & SR EXEMP	\$300.24
	CHANGE	-\$3.17		CHANGE	-\$3.17		CHANGE	\$0.00

The village property tax is only a portion of the overall tax bill.
Last year, the village's portion of the total tax bill was 12.54%.

**BOARD OF TRUSTEES
VILLAGE OF RANTOUL**

AGENDA ITEM

ITEM: Notification of Change to Credit Cards, Addition of Account	DEPARTMENT: Administration
DATE: November 2, 2021	AMOUNT: Not Applicable
ATTACHMENTS:	ADMINISTRATIVE NOTES:
SUMMARY HIGHLIGHTS: The Village of Rantoul, in an effort to simplify the use of Procurement Cards (Credit Cards), and to provide a local affiliation in their use, will stop using the current cards provided by Commerce Bank, and instead will switch to Bank of Rantoul Cards. Having a local financial institution with whom we can work for Procurement Card use allows us savings in time. It also allows for greater security over our cards, and it provides an immediate contact if necessary. Also, due to a change in the system used to accept Credit Card purchases within the Recreation Department, a separate account must be established at the Bank of Rantoul. This account will be available ONLY for the purpose of managing the use of credit cards by patrons of our facilities, allowing for revenue to be put into the account, and expenses only associated with the acceptance of those cards to be withdrawn. A separate accounting system is both required by the company and suggested by the bank for these transactions.	
RECOMMENDED ACTION: Information Only	
DEPARTMENT HEAD APPROVAL Scott Eisenhauer	VILLAGE ADMINISTRATOR Scott Eisenhauer

**BOARD OF TRUSTEES
VILLAGE OF RANTOUL**

AGENDA ITEM

ITEM: Creation of Economic Development Electric Rate	DEPARTMENT: Administration
DATE: November 2, 2021	AMOUNT: Not Applicable
ATTACHMENTS:	ADMINISTRATIVE NOTES: Documentation will follow prior to Board Approval
SUMMARY HIGHLIGHTS: There are emerging technological advancements which are requiring large amounts of electricity by some developments. IEMA allows for municipalities to offer economic development rates for businesses which utilize 3 megawatts of power or greater, and has a load usage of 50%, or 80%. Currently, the Village of Rantoul doesn't address the ability to utilize these special rates. Therefore, a request is being made to amend the current ordinance regarding electric rates to include our ability to offer the special rate for those who qualify.	
RECOMMENDED ACTION: Approve recommendation to add "Economic Development Electric Rate" language to the current ordinance.	
DEPARTMENT HEAD APPROVAL Scott Eisenhauer	VILLAGE ADMINISTRATOR Scott Eisenhauer

**BOARD OF TRUSTEES
VILLAGE OF RANTOUL**

AGENDA ITEM

ITEM: Items of Information	DEPARTMENT: Administration
DATE: November 2, 2021	AMOUNT:
ATTACHMENTS:	ADMINISTRATIVE NOTES:
SUMMARY HIGHLIGHTS:	
RECOMMENDED ACTION:	
DEPARTMENT HEAD APPROVAL	VILLAGE ADMINISTRATOR

**BOARD OF TRUSTEES
VILLAGE OF RANTOUL**

AGENDA ITEM

ITEM: Village Applicant Demographics Report	DEPARTMENT: Administration
DATE: November 2, 2021	AMOUNT:
ATTACHMENTS: 1. HR Report - October 2021	ADMINISTRATIVE NOTES:
SUMMARY HIGHLIGHTS:	
RECOMMENDED ACTION:	
DEPARTMENT HEAD APPROVAL	VILLAGE ADMINISTRATOR

Open Positions for Village of Rantoul

January 1, 2021 to October 24, 2021

Position					
	Census Report 2016	Firefighter ID 76624		Police Officer ID 69117	
Race		Number	Percentage	Number	Percentage
White	60.9%	21	70%	34	53%
African American	24.9%	6	21%	15	23%
Asian	2.3%	0	0%	2	3%
Native Hawaiian/Pacific Islander	0.1%	0	0%	0	0%
Hispanic/Latino	12.5%	1	3%	5	8%
American Indian	0.5%	0	0%	1	2%
Two or More Races	6.2%	1	3%	6	9%
Unknown	0.0%	1	3%	1	2%
Gender					
Male	47.9%	26	87%	51	80%
Female	52.1%	4	13%	13	20%
Total Applications					
		30		64	
Open / Filled					
Open Position Stays Open			Open Position Stays Open		

Position					
		Apprentice Lineman/Lineman ID 84455		Public Works Director ID 80512	
Race		Number	Percentage	Number	Percentage
White		52	80%	5	62%
African American		5	8%	2	25%
Asian		1	2%	0	0%
Native Hawaiian/Pacific Islander		0	0%	0	0%
Hispanic/Latino		5	8%	0	0%
American Indian		0	0%	0	0%
Two or More Races		1	2%	0	0%
Unknown		0	0%	1	13%
Gender					
Male		64	100%	7	87%
Females		0	0%	1	13%
Total Applications					
		64		8	
Open / Filled					
Interviewing Closed: Oct. 15, 2021			Interviewing Open Until Filled		

Open Positions for Village of Rantoul

January 1, 2021 to October 24, 2021

Position					
		Utility Cashier Clerk ID 84928		Apprentice Electrical Systems Tech / Electrical Systems Tech ID 84753	
Race		Number	Percentage	Number	Percentage
White		43	63%	13	76%
African American		15	23%	0	0%
Asian		0	0%	0	0%
Native Hawaiian/Pacific Islander		0	0%	0	0%
Hispanic/Latino		3	4%	3	18%
American Indian		0	0%	0	0%
Two or More Races		3	4%	0	0%
Unknown		4	6%	1	6%
Male		10	15%	17	100%
Female		58	85%	0	0%
		68		17	
			Interviewing	Interviewing	
			Closed: Oct. 15, 2021	Closed: Oct. 15, 2021	

Position					
		Community Social Worker ID 82385 & 85742		Campground Host ID 85055	
Race		Number	Percentage	Number	Percentage
White		6	2%	7	100%
African American		2	1%	0	0%
Asian		0	0%	0	0%
Native Hawaiian/Pacific Islander		0	0%	0	0%
Hispanic/Latino		1	0%	0	0%
American Indian		0	0%	0	0%
Two or More Races		1	12%	0	0%
Unknown		0	0%	0	0%
Gender					
Male		2	20%	5	71%
Females		8	80%	2	29%
Total Applications					
		10		7	
Open / Filled					
			Pending Offer	Interviewing	
			Closed	Closed: Oct. 22, 2021	

Open Positions for Village of Rantoul

January 1, 2021 to October 24, 2021

Position				Additional Information
		Total Numbers		
Race		Number	Percentage	Social Worker
White		181	68%	Contingent Start 01/03/22
African American		45	17%	White, Female
Asian		3	1%	Aquatic, Fitness, Adult Rec
Native Hawaiian/Pacific Islander		0	0%	Start Date: 10/25/2021
Hispanic/Latino		18	7%	White, Female
American Indian		1	0%	
Two or More Races		12	4%	Top 2 Sources
Unknown		8	3%	Indeed
Gender				Our Website
Male		182	68%	
Females		86	32%	Job Fairs
Total Applications				Village of Rantoul 2022
		268		