

Village of Lyons, Illinois

A Historic Community with a Vision for the Future



ANNUAL BUDGET FOR FISCAL YEAR 2013

2013 ANNUAL BUDGET

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VILLAGE OF LYONS

BUDGET FOR FISCAL YEAR 2013

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Village of Lyons

BUDGET TRANSMITTAL

June 19, 2013

Honorable Christopher R. Getty, Mayor
Members of the Board of Trustees
Residents of the Village of Lyons

Attached is the annual budget for the Village of Lyons for the fiscal year ending December 31, 2013. The annual budget provides financial resources and spending priorities in providing the overall municipal services of the Village. The Budget will replace the continuing spending plan from the previous year's budget.

The 2013 Village Budget reflects the maintaining Village services and honoring the existing employment contracts that remain in place for the majority of the Village's employees through the end of 2013. To the extent possible, the Village is seeking increased productivity to provide the high level service the Village residents seek. While the economy has improved, it still remains below the peak levels resulting in lower revenue to provide services. Other than increases resulting from improved economic activity and modest inflation, the Village has not imposed any additional tax increases on its residents.

This budget maintains financial discipline by maintaining fund surpluses, improving financial controls, repaying debt and seeking adequate resources for the operations of the Village. By being balanced, the Village will be able to proceed in working with employees to enhance operations in the future and address increased funding for pensions and infrastructure.

We look forward to questions from the board and community as we proceed to a new chapter in the history of Lyons.

Sincerely,

Thomas Sheahan
Village Manager and Designated Budget Officer

Budget Overview

The Village Budget is the culmination of planning and meeting to determine Village services and the costs to provide them. The Budget was prepared for the Village Manager who also serves as Budget Officer by the Finance Department.

The 2013 budget is based on maintaining existing 2012 service levels as reflected in union contracts. The primary cost of Village operations is salary and related benefits. The majority of the Village salary cost is mandated by union contracts that remain in effect through the end of 2013. The budget reflects the Village honoring those commitments. Departments are working to maximize productivity based on these staffing levels. While significant deferred maintenance and natural disasters (two recent floods) have required increased spending in past years, the Village is working to use its staff particularly in public works to meet the on-going needs.

Besides addressing basic services, the Village continues to seek funding to invest in renewing the Village infrastructure including the water distribution system, sewers, and roads. Another objective is to continue its increase in funding for pensions although not at the levels specified by actuarial studies that significantly exceed the available resources of the Village. The Village continues to focus its efforts to repay debt that was incurred to fund the extensive capital spending from 2005 to 2009. Further, the Village strives to increase its reserves to higher levels to prevent any future event from causing undue stress on Village operations.

Budget Process

The following are the key steps to the preparation of the Budget:

- Compile financial information from prior years.
- Prepare Departmental Budget worksheets to gather financial data.
- Consolidation and summarization of Village payroll data. This includes all positions and salary levels based on union contract and management salary administration for non-union personnel.
- Compile financial information for previous year's audits and other Village financial data. This took additional time due to the poor condition of Village financial information and audits.
- Prepare departmental budgets and review departmental heads.
- Compile overall budget and determine adequacy of Village resources to fund.

Based on the above process, the accompanying Budget was developed. This budget now proceeds through the following steps:

- Introduction to Village Board and available for public inspection June 19, 2013
- Village Finance Committee (week of July 2, 2013)
- Public Hearing (July 3, 2013)
- Adoption (July 3, 2013)

This Budget will replace the continuing appropriation in 2013 of the 2012 spending levels.

Community Profile

Incorporated in 1888, Lyons is steeped in earlier historical roots. In 1673 French Explorer Louis Joliet and Jesuit missionary Father Pierre Marquette left Green Bay, Wisconsin by canoe in search of a western passage to the Pacific. As they traveled into the Spanish controlled area of Louisiana, they realized that the mighty Mississippi drained into the already well known Gulf of Mexico. With winter approaching, they headed north as quickly as possible. To save time the Pottawatomie Indians that were with them encouraged a change in the course to the Illinois River. This short cut led to the Des Plaines River and caused these travelers to discover "Le Portage". This half mile wide area of land connecting the Chicago River and the Des Plaines River, over which they could carry their canoes and supplies, was to become the discovery that they would both become famous for. Later known as the Chicago Portage, this small area became the "Gateway to the West", and was used by thousands of early settlers and traders traveling both east and west. The discovery of "Le Portage" was the impetus that led to Chicago becoming a center for the world trade.

Louis Joliet conceived the idea of constructing a canal to connect the two waterways. This idea was to become a reality 200 years later with the opening of the Illinois—Michigan Canal. Today, a statue stands in Lyons at the Chicago Portage National Historic Site just north of Interstate 55 along Harlem Avenue, commemorating this historic National Heritage Corridor which stretches southwest thru LaSalle, Illinois.

Hofmann Tower is one of the most impressive historical sites in the suburban area. This eight story castle-like concrete structure was built in 1908 by George Hofmann, Jr. The tower was the centerpiece of a large recreational area that included powered boat rides, canoeing, picnicking, dancing and orchestral concerts plus a large beer garden. For years, Hofmann Tower was the tallest building west of the Chicago's

Loop and thrilled thousands of visitors with a breathtaking view of Chicago and the surrounding area.

The Village values high quality development and is always seeking to improve the quality of life for its residents. Lyons is an excellent location for all industrial, commercial, and retail businesses.

Three major arterial roads (Harlem Avenue (Rt. 43), 1st Avenue (Rt. 171), and Ogden Avenue (Rt. 34)) run through the Village as well as historic Route 66 (Joliet Avenue). Utilizing these three major arterial roads, businesses can easily access Interstates 55 or 290/88. In addition, the Village is a 10-minute drive from Midway Airport and a 30-minute drive from O'Hare Airport. The Village is also close to rail facilities in the cities of Chicago and Cicero.

The Village is located approximately 12 miles southwest of the Chicago loop and is home to 10,729 residents (2010 Census). There are 4,032 occupied housing units in the Village and the median household income is \$53,042. The percent of Village residents in the labor force is 67.4% which is higher than the national average of 63.9%. Listed below are a series information about the demographic, economic, social, and market characteristics of the Village.

The Village of Lyons's village hall is located at 4200 Lawndale Avenue, Lyons, IL 60534. Phone: (708) 442-4500.

Lyons's public school system included Elementary School District #103 and Morton High School District #201, along with Morton Community College.

The Village's government consists of a Village President, Village Clerk and six Village Trustees all of whom preside over six departments that serve and protect all who live, work and/or visit Lyons.

Distribution of Lyons Citizens:

<u>Age</u>	<u>Percent of Population</u>
Under 5 years	6.7%
5 to 9 years	7.1%
10 to 14 years	6.4%
15 to 19 years	5.8%
20 to 24 years	6.2%
25 to 29 years	8.0%
30 to 34 years	7.9%
35 to 39 years	7.4%
40 to 44 years	6.7%
45 to 49 years	7.2%
50 to 54 years	6.9%
55 to 59 years	5.9%
60 to 64 years	5.2%
65 to 69 years	3.5%
70 to 74 years	2.5%
75 to 79 years	2.2%
80 to 84 years	2.0%
85 years and over	2.1%

Source: U.S. Census Bureau, 2006-2010 American Community Survey

Education:

<u>Education Level</u>	<u>Percent of Population</u>
Less than 9 th Grade	7.1%
9 th to 12 th Grade, No Diploma	9.9%
High School Graduate	34.0%
Some College, No Degree	19.2%
Associate's Degree	10.8%
Bachelor's Degree	14.9%
Graduate or Professional	4.0%

Source: U.S. Census Bureau, 2006-2010 American Community Survey

Income:

<u>Household Income</u>	<u>Percent of Population</u>
Under \$10,000	1.0%
\$10,000 to \$14,999	0.0%
\$15,000 to \$24,999	11.5%
\$25,000 to \$34,999	6.0%
\$35,000 to \$49,999	16.0%
\$50,000 to \$74,999	29.9%
\$75,000 to \$99,999	16.6%
\$100,000 to \$149,999	14.1%
\$150,000 to \$199,999	3.9%
\$200,000 or more	1.0%

Source: U.S. Census Bureau, 2006-2010 American Community Survey

Economic Indicators:

Median Family Income	\$ 65,705
Families above Poverty Level	94.8%
Median Home Value	\$218,800
Average Household Size	2.6 persons
Owner Occupied Homes	65.7%
Percentage of Veterans	6.73%

Source: U.S. Census Bureau, 2006-2010 American Community Survey

Village Funds

The accounts of the Village are organized on the basis of funds, each of which is considered a separate accounting entity. The Village's fiscal year is the calendar year. As required by Illinois Statutes, budgets are adopted for the Village's funds, which are summarized by the following fund types:

Government Fund Types

These are the funds through which most of the functions of the Village are financed. These funds are budgeted on a modified accrual basis of accounting. The focus of the modified accrual basis of accounting is on available spendable resources; that is, the flow of resources into and out of the organization in providing services. The reported fund balance of the Village represents a measure of these resources. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable. Following are the Village's governmental funds:

General Fund

The General Fund is the primary operating fund of the Village. It is used to account for all financial resources, except those required to be presented in another fund. The General Fund encompasses all of the primary functions for the City including: administration, building and planning, parks and recreation, police, fire and public works.

Capital Improvement Fund

Capital Improvement Funds are used to account for financial resources to be used for the acquisition of equipment, construction of major capital facilities or other long term projects, not reported in the enterprise fund or the TIF funds.

Economic Development Funds

Tax Increment Funds are used for economic development and other projects within the boundaries of each tax increment district. The use of these funds is restricted by the project plan and for the repayment of principal and interest incurred for these projects.

Debt Service Fund

The Debt Service Fund is used to account for the repayment of principal and interest on long-term obligations.

Enterprise Fund Types

These fund types are used to account for activities funded primarily through user charges. The basis of accounting used for budgeting these funds is accrual basis, with the exception of depreciation which has not been budgeted for. The focus of accrual accounting is mainly upon the determination of net income and the maintenance of capital. Therefore, included within these funds are all assets and liabilities associated with the fund's operations. Revenue are recognized under the accrual basis of accounting when earned and expenses are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt or payment of cash may take place in another accounting period. For budgetary control purposes, the Village also appropriates the capital expenditures for the enterprise funds.

Enterprise funds are used to account for service that are financed and operated in a manner similar to a private business. The intention is for user fees to cover the cost of providing services. The Village operates the Water & Sewer Fund, Garbage Fund and an E-911 Fund as Enterprise funds.

Fiduciary Fund Types

These fund types are used to account for assets held in trust for the beneficiaries of the Funds. Fiduciary funds cannot be used by the Village to support its operations and include in the budget for reporting purposes. Police and Fire Pensions account for both of the Village's Fiduciary Funds and are governed by independently governing bodies elected by the fund's beneficiaries.

General Fund

Description

The General Fund is used to account for the resources and activities associated with the majority of day-to-day operations of the Village. The General Fund receives the majority of Village revenues and utilizes these resources to fund general municipal services including general administration, building, zoning, and code enforcement, planning and economic development, police protection, fire protection, and highway and street maintenance.

Fund Structure:

The General Fund is a governmental fund and therefore the revenues, expenditures, transfers, and financial results in the Fund are accounted for according to the modified accrual basis of accounting. Two categories of Fund Balance have been established for the General Fund to account for the revenues, expenditures, and accumulated assets in the Fund, these categories include:

- **Unreserved** – this fund balance category is the amount available to use by the Village to fund day-to-day operations and meet any current or future obligations of the Village.
- **Reserved** – this fund balance category represents the accumulated balance of revenues restricted by Illinois State Statute for a particular purpose. The restricted revenues include Hotel/Motel Taxes, State Drug Enforcement Seizures, Federal Drug Enforcement Seizures, Fines for Driving Under the Influence (DUI) of alcohol, and Foreign Fire Taxes. The reserved balance for each of these restricted revenue sources will be used in future years for the purposes to which they are restricted by statute (e.g., DUI assets will be used to purchase DUI enforcement equipment).

The Village has established a financial policy where the fund balance of the General Fund would be 20% of General Fund Expenditures. In addition, the Village intends to operate on a structurally balanced budget where current year's revenues, expenditures and net operating transfers will be balanced.

The overview of the historical General Fund operations and 2013 budgeted amounts are detailed on the following schedules.

Village of Lyons, Illinois
Schedule of Revenues, Expenditures, Transfers, and Changes in Fund Balance
Fiscal Year 2013 Budget

General Fund

Projected Financial Results for the Fiscal Years December 31, 2009 to 2013

	FY 2009	FY 2010	FY 2011	FY 2012	2012	Recommended
	Actual	Actual	Actual	Budget	Preliminary	FY 2013
						Budget
Revenues						
Tax Revenue	5,638,724	5,575,325	5,916,606	6,365,241	6,375,569	6,454,000
Intergovernmental Revenue	110,403	73,286	224,363	250,000	50,000	-
Licenses, Permits, and Fees	341,380	421,844	450,983	502,000	482,000	509,500
Charges for Services	589,219	628,332	843,206	1,260,500	1,244,745	1,277,000
Fines and Forfeitures	756,118	588,273	660,965	797,250	661,428	707,200
Interest	7,016	6,633	6,443	3,500	400	1,500
Miscellaneous Revenue	267,994	359,219	412,430	466,000	510,933	428,200
Total Revenue	7,710,854	7,652,912	8,514,996	9,644,491	9,325,075	9,377,400
Expenditures						
Current						
General Government	1,320,869	1,450,212	1,421,314	1,433,545	1,596,128	1,481,428
Building, Planning, Zoning	265,979	286,812	319,331	371,223	384,097	423,731
Health	37,730	35,090	-	-	-	-
Police Department	4,206,563	4,093,523	4,802,299	4,695,966	4,710,242	4,752,890
Fire Department	1,172,780	1,116,616	1,125,793	1,141,106	1,016,184	1,157,677
Recreation	188,544	162,955	177,251	254,487	244,129	327,593
Public Works	1,103,928	958,963	1,246,848	1,355,204	1,310,809	1,238,813
Capital Outlay	62,524	2,854	-	25,300	26,242	29,800
Total Expenditures	8,358,917	8,107,025	9,092,836	9,276,831	9,287,833	9,411,931
Excess (Deficiency) of Revenues						
Over Expenditures	(648,063)	(454,113)	(577,840)	367,660	37,242	(34,531)
Other Financing Sources (Uses)						
Transfers In	835,250	1,476,257	836,700	354,000	370,000	360,000
Transfers Out	(302,861)	(785,984)	(604,369)	(590,413)	(595,000)	(600,000)
Total Other Financing Sources (Uses)	532,389	690,273	232,331	(236,413)	(225,000)	(240,000)
Net Change in Fund Balance	(115,674)	236,160	(345,509)	131,247	(187,758)	(274,531)
Fund Balance at Beginning of Year	1,774,012	1,658,338	1,894,498	1,548,989	1,548,989	1,361,231
Fund Balance at End of Year	1,658,338	1,894,498	1,548,989	1,680,236	1,361,231	1,086,700

General Fund Revenues

The Village relies on a variety of revenue streams to fund services. A brief discussion of the major revenue sources coupled with a table detailing historical revenues and estimated revenues for 2013 follow.

Property Taxes:

Property taxes are levied upon all Village property owners at a calculated rate per \$1,000 of assessed property valuation on both real and personal property. The tax levy is established by the Village by December 31 each year to be collected the year after.

The Village determines the amount of property taxes its needs for operations. Based on this need (that also includes the Garbage Fund), the Village levies their annual property taxes. In accordance with state law, the County Clerk calculates the maximum amount of property taxes in accordance with the Property Tax Extension Limitation Law (“PTELL”). PTELL limits increases to property taxes to the prior year’s levy plus an increase in the consumer price index determined two years earlier. For the 2013 property tax collections, the PTELL limitation was determined to be 3% based on the increase in consumer prices from January 1, 2011 to December 31, 2012.

Property taxes are collected by the County in two installments, the first in March and the second usually in September or October. The March bills are based on the previous year December’s levy. However the March collection is based on the levy from two years before.

State Income Taxes:

A portion of the income taxes collected by the state of Illinois is segregated and distributed to local municipalities based on population. Income tax receipts are based on the overall Illinois economy and can vary based on economic conditions.

Municipal Sales Taxes

The Village levies a sales tax equal to one percent of retail sales within the Village. The municipal sales tax is collected by the state and remitted to the Village. Taxes are a function of the commercial activity of Village businesses.

Municipal Utility Taxes:

Taxes on electric, telephone and natural gas services are all classified as utility taxes. These taxes are billed on utility bills as a percentage of the total bill. Local utilities then remit these taxes either directly to the Village or through the state as part of a statewide collection process. These taxes are a function of utility usage that depends on numerous factors including consumption, conservation efforts, rates and environment.

Other Revenues

The Village is a non-home rule municipality under the laws of the State of Illinois. As a result, the Village can only levy for taxes and fees that are permitted according to state statutes. Some of those revenues can only be imposed after referendum.

Licenses, permits, and fees are levied to recover the costs of government regulation such as building codes and liquor regulations and to partially offset costs for police such as vehicle licenses. Charges for services are to recover costs of services provided by the Village. In 2012, the Village has adjusted the amount of costs that are charged to the Water and Sewer Fund to better reflect the support of the General Fund to this fund rather than simply allocate salaries. Fines and forfeitures are levied regulation.

The following summarizes the historical revenues of the General Fund along with an estimate of revenues for 2013:

VILLAGE OF LYONS, ILLIONOS
General Fund Revenues including Revenue Estimate for 2013

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	Recommended
	Actual	Actual	Actual	Budget	Preliminary	FY 2013
						Budget
General Fund						
Taxes						
Property Taxes						
General/Corporate	244,314	292,129	490,430	496,420	497,374	512,000
Police Protection	624,027	627,769	648,373	666,977	686,986	687,000
Fire Protection	399,347	409,187	415,185	426,588	439,386	439,000
Ambulance Service	274,441	289,055	295,145	303,310	312,409	312,000
Street & Bridge	49,761	47,765	48,471	49,824	51,319	51,000
Liability Insurance	235,738	237,730	240,247	246,809	254,213	254,000
IMRF	159,588	153,018	153,982	158,204	162,950	163,000
Social Security	127,167	104,553	103,941	106,840	110,045	110,000
Auditing	15,330	15,571	16,220	16,693	17,194	20,000
Police Pension	199,799	205,917	301,077	305,593	314,761	315,000
Fire Pension	35,435	36,506	36,437	36,983	38,092	38,000
Road & Bridge	33,989	34,236	41,614	45,000	46,350	47,000
Total Property Taxes	2,398,936	2,453,436	2,791,122	2,859,241	2,931,080	2,948,000
Other Taxes						
Municipal Sales Tax	995,009	1,076,302	1,118,951	1,250,000	1,215,033	1,287,500
Replacement Tax	53,627	58,584	59,100	62,000	52,518	64,000
Municipal Income Tax	833,531	808,584	835,046	975,000	963,368	980,000
Local Use Tax	125,967	134,545	154,857	175,000	167,546	180,500
Telecommunication Tax	388,966	387,969	360,146	390,000	372,523	360,000
Electric Tax	269,129	313,248	274,145	290,000	298,700	300,000
Natural Gas Tax	156,004	158,287	149,372	175,000	180,250	180,000
Cable TV Tax	91,411	120,718	111,600	115,000	118,450	118,000
Hotel/Motel Tax	62,850	63,652	62,269	70,000	72,100	72,000
Foreign Fire Tax	-	-	5,661	4,000	4,000	4,000
Total Other Taxes	2,976,494	3,121,889	3,131,147	3,506,000	3,444,489	3,546,000
Total Taxes	5,375,430	5,575,325	5,922,269	6,365,241	6,375,569	6,494,000
Intergovernmental						
Training Rmbsmnts	3,434	-	-	-	-	-
JAG Grant	12,160	34,303	36,708	-	-	-
Pblc Sfty Grnts & Rmbsmnts	39,965	7,391	21,519	-	-	-
Traffic Grants & Rmbsmnts	4,339	5,178	78,558	-	-	-
Grants & Rmbsmnts	50,505	26,414	87,577	250,000	50,000	-
Total Intergovernmental	110,403	73,286	224,362	250,000	50,000	-

Licenses, Permits, & Fees						
Riverside Lawn Fire District Fees	2,000	2,000	2,000	2,000	2,000	2,000
Liquor License	9,025	42,180	40,830	50,000	50,000	50,000
Vehicle License	132,041	177,779	188,046	200,000	195,000	203,000
Building Fees	92,607	91,128	117,749	125,000	125,000	129,000
Gaming Fees	-	-	-	-	-	10,500
Business License	105,707	108,757	102,359	125,000	110,000	115,000
Total Licenses, Permits, & Fees	341,380	421,844	450,984	502,000	482,000	509,500
Charges for Services						
Antenna Agreements	166,342	185,280	189,371	255,000	255,000	263,000
Ads on Village Property	5,916	5,167	5,609	6,000	6,000	6,000
Collection Agency Revenue	699	1,626	-	1,000	1,000	500
Police & Fire Reports	2,555	2,167	4,133	3,500	2,745	2,500
Ambulance Service Fees	195,777	204,216	165,972	225,000	200,000	180,000
Health Department Fees	195	156	-	-	-	-
Recreation Fees	58,777	59,720	53,122	75,000	80,000	85,000
Other	-	-	-	-	-	-
Interfund Charges						
Water & Sewer Admin	105,958	105,958	225,000	350,000	350,000	375,000
Water & Sewer Public Works	-	-	125,000	250,000	250,000	260,000
Garbage Admin	53,000	53,000	75,000	95,000	100,000	105,000
Total Charges for Services	589,219	617,290	843,207	1,260,500	1,244,745	1,277,000
Fines & Forfeitures						
Liquor Fines	1,325	1,050	-	1,000	2,650	2,700
Nuisance Abatement & Adjudication	9,811	9,844	62,925	40,000	49,642	50,000
State Y-Tickets	295,968	264,196	250,263	275,000	280,604	280,000
Red Light Enforce Fines	43,061	16,119	7,000	8,000	4,000	5,000
Parking P-Tickets	177,955	170,154	171,602	175,000	159,651	170,000
Towing Fee P Tickets	82,100	58,730	63,470	70,000	87,750	85,000
DUI Fines	6,243	5,641	2,522	4,000	4,703	4,500
Alarm Board Fees	11,653	12,080	7,939	12,500	7,840	8,000
State DEF Seizures	58,812	43,803	67,595	175,000	64,588	70,000
Federal DEF Seizures	68,690	6,129	25,672	35,000	-	30,000
Other	500	527	1,977	1,750	-	2,000
Total Fines & Forfeitures	756,118	588,273	660,965	797,250	661,428	707,200
Total Interest	7,016	6,633	6,443	3,500	-	-
Miscellaneous						
Sale of Village Assets	23,977	14,451	6,217	-	-	-
Rent of Village Assets	4,000	200	100	-	300	2,000
Special Event Revenues	2,394	2,440	700	2,500	-	-
Senior Taxi Donation	2,135	4,000	1,000	2,500	2,185	2,200
Project & Program Reimbursements	-	5,866	-	25,000	16,283	17,000
Overtime Reimbursement	15,952	-	-	25,000	2,500	2,500
Refunds & Rebates	-	1,845	65,634	30,000	52,626	20,000
Insurance Recovery	19,541	41,421	25,283	50,000	51,270	2,000
Cobra Premium Payments	-	-	-	6,000	15,709	17,500
Quarry Royalty & Rmbsemnt	199,995	269,849	258,625	320,000	314,854	340,000
Miscellaneous Revenue	-	19,147	49,210	5,000	55,206	25,000
Misc Revenue - Public Safety	-	-	-	-	-	-
Total Miscellaneous	267,994	359,219	406,769	466,000	510,933	428,200
Total General Fund	7,447,560	7,641,870	8,514,998	9,644,491	9,270,478	9,375,900

General Fund Expenditures Administration

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Preliminary	Recommend FY 2013 Budget
Administration						
Salaries & Benefits	266,162	255,167	238,697	443,645	534,515	463,756
Professional Services	36,000	36,000	16,342	40,000	13,775	16,850
Communications	95,477	71,533	140,350	25,000	122,811	88,400
Professional Development	16,134	21,106	17,127	10,000	14,976	16,200
Operations	20,659	33,407	25,216	30,000	46,379	18,550
Other Expenditures	14,847	61,542	18,903	50,150	5,773	1,500
Interest	-	23,203	-	-	6,372	4,500
	449,279	501,958	456,635	598,795	744,600	609,756
Legal Services						
Professional Services	160,540	233,055	351,447	250,000	272,635	250,000
	160,540	233,055	351,447	250,000	272,635	250,000
Finance						
Salaries & Benefits	176,011	123,791	93,434	-	-	-
Professional Services	22,110	74,353	141,459	201,000	234,671	201,000
Communications	33,458	18,100	3,334	-	-	-
Professional Development	1,732	933	100	-	2,100	-
Operations	5,798	1,088	8	-	-	-
Other Expenditures	13,364	3,329	25	-	172	172
	252,473	221,593	238,360	201,000	236,943	201,172
Human Resources						
Salaries & Benefits	93,797	112,147	61,870	35,367	34,970	36,000
Professional Services	4,519	3,989	690	-	345	-
Operations	1,979	2,813	1,574	-	3,185	-
	100,295	118,949	64,134	35,367	38,500	36,000
Risk Management						
Professional Services	255,680	185,927	193,860	220,000	201,614	225,000
Other Expenditures	-	64,863	-	1,500	500	1,500
	255,680	250,790	193,860	221,500	202,114	226,500
Information Technology						
Professional Services	107,130	80,225	69,688	95,000	81,719	95,000
Communications	-	-	1,123	1,250	-	-
Operations	3,258	2,157	32,126	28,000	-	25,000
Other Expenditures	28,214	41,109	13,940	38,000	19,618	38,000
	138,602	123,491	116,877	162,250	101,336	158,000
Administration Department Total	1,356,869	1,449,836	1,421,313	1,468,912	1,596,128	1,481,428

Recommend

Mission

The Administration Department is responsible for implementing the policies and procedures established by the Corporate Authorities of the Village. The Department is also responsible for the management and coordination of Village

departments and resources to maximize the organization's efficiency and effectiveness.

Responsibilities and Services

The Administration Department directs the administration and execution of the policies and goals established by the corporate authorities of the Village. The Department provides management and administrative support to operating Departments to promote an equal distribution of resources, organizational consistency in policy implementation, and reduction in duplication of efforts. The Department is responsible for establishing and enforcing internal policies and procedures to ensure effective and efficient operations within the organization.

Oversight of the budgeting and purchasing processes is also a responsibility of the Department. Other areas of responsibility include financial reporting, human resources, risk management, utility billing, and technology. The Department interacts on a regular basis with residents and businesses in the community due to its responsibilities of providing general information to the public, coordinating community outreach programs, and administering customer service processes including Water, Sewer, and Garbage Billing. The Administration Department includes eight Divisions to provide the services described above. These divisions include:

- **Village Administration**
- **Legal Services**
- **Finance**
- **Utility Billing**
- **Human Resources**
- **Risk Management**
- **Information Technology**
- **Police & Fire Commission**

Each Division contributes to the implementation and accomplishment of Departmental goals by providing services in specific areas of responsibility.

Services:

- Communicate with Village Board and other governmental bodies
- Implement Strategic Plan to Improve Village Services to Residents
- Manage and oversee compliance of Capital Projects related to grant awards
- Upgrade obsolete Village Financial Management Software

Staffing:

Position (FTE)	2012 Actual	2013 Budget
Mayor		
Clerk		
Village Trustee		
Village Manager	1	1
Liquor Commissioner	0.2	0.2
Collector	1	1
Administration Specialist	0.8	0.8
Payroll Specialist	1	1
Utility Billing Specialist	1	1
Assistant to the Clerk	1	0
Customer Service Representative	0.75	0.75
Administrative Assistant	0.6	0.6
Total	7.35	6.35

2013 Objectives:

- Control spending and lobby legislators for various funding and grants
- Identify and Secure Funding to Resurface Village Streets
- Stabilize Financial Operations and Maximize Provision of Services of Operating Departments

Building

	Actual	Actual	Actual	Budget	Preliminary	Budget
Building, Planning & Zoning						
Building						
Salaries & Benefits	231,524	236,690	251,503	331,913	341,864	348,821
Professional Services	15,870	30,370	14,879	17,500	6,664	47,500
Communications	7,042	4,129	4,246	3,610	4,331	3,610
Professional Development	586	169	9,084	400	2,529	3,400
Operations	9,206	14,665	36,446	16,300	25,319	18,900
	264,228	286,023	316,158	369,723	380,708	422,231
Planning & Zoning						
Professional Services	182	100	1,144	500	3,257	500
Operations	1,569	689	2,028	1,000	133	1,000
	1,751	789	3,172	1,500	3,389	1,500
Total Building, Planning & Zoning	265,979	286,812	319,330	371,223	384,097	423,731
Health Department						
Salaries & Benefits	29,718	27,716	-	-	-	-

Mission

The mission of the Building and Planning Department is to promote the safety, public health, sanitation, welfare and economic prosperity of the Village by encouraging appropriate development, regulating building standards and enforcing zoning and community standard ordinances.

Responsibilities and Services

The Building and Planning Department is responsible for maintaining, administering, and enforcing the codes, ordinances, documents, maps, and policies of the Village as they relate to planning, zoning, construction, and property maintenance. The Department includes two divisions:

- **Building**
- **Planning**

Each Division contributes to the implementation and accomplishment of Departmental goals by providing services in specific areas of responsibility. The Building Department also oversees the completion of the filling of the former Material Services Quarry. When completed the land reverts to the Village for economic development.

Services:

- Conduct Code Enforcement
- Issue Building Permits
- Perform Building & Zoning Review
- Process Blight & Building Adjudication
- Schedule & Inspect Property Inspections

Staffing:

Position (FTE)	2012	2013
	Actual	Budget
Building Director	1	1
Building Inspector	1.3	1.25
Quarry Inspector	1	1
Administration Specialist	1.5	1.75
Total	4.8	5

Police

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Preliminary	Recommend FY 2013 Budget
Police Department						
Administration						
Salaries & Benefits	488,244	563,240	731,787	1,372,102	1,334,515	1,378,349
Communications	12,863	12,946	21,095	10,875	9,567	10,900
Professional Development	13,559	14,972	18,134	33,200	7,823	24,600
Operations	112,964	114,616	219,712	198,500	208,622	206,500
Other Expenditures	155,147	84,950	131,702	74,000	53,798	124,000
	<u>782,777</u>	<u>790,724</u>	<u>1,122,430</u>	<u>1,688,677</u>	<u>1,614,325</u>	<u>1,744,349</u>
Investigations						
Salaries & Benefits	472,600	447,824	312,507	282,149	438,189	315,598
Communications	270	1,159	826	1,600	35	1,600
Professional Development	1,626	1,637	2,023	2,500	750	1,000
Operations	11,576	13,389	10,501	500	358	750
	<u>486,072</u>	<u>464,009</u>	<u>325,857</u>	<u>286,749</u>	<u>439,333</u>	<u>318,948</u>
Patrol Operations						
Salaries & Benefits	2,241,204	2,174,647	2,523,720	1,921,335	1,902,804	1,862,292
Professional Services	3,602	4,615	6,866	-	7,622	7,000
Communications	2,546	703	2,879	1,000	503	1,000
Professional Development	7,000	5,000	-	-	2,960	-
Operations	62,499	34,219	93,521	47,000	17,839	47,000
Other Expenditures	7,990	14,285	28,261	30,000	8,510	30,000
	<u>2,324,841</u>	<u>2,233,469</u>	<u>2,655,248</u>	<u>1,999,335</u>	<u>1,940,238</u>	<u>1,947,292</u>
Dispatch Operations						
Salaries & Benefits	608,019	603,154	673,179	703,505	706,279	724,600
Professional Development	865	100	300	100	120	100
Operations	3,989	2,067	25,286	17,600	9,946	17,600
	<u>612,873</u>	<u>605,321</u>	<u>698,765</u>	<u>721,205</u>	<u>716,345</u>	<u>742,300</u>
Total Police Department	<u>4,206,563</u>	<u>4,093,524</u>	<u>4,802,299</u>	<u>4,695,966</u>	<u>4,710,242</u>	<u>4,752,890</u>

Mission

The mission of the Police Department is deliver quality law enforcement services to residents and businesses of the Village of Lyons and to provide them with a safe and secure environment that fosters a sense of security in person, property and mind. The Department accomplishes this by enforcing the law, preserving peace, preventing crime, controlling traffic, and protecting civil rights and liberties.

Responsibilities and Services

The Police Department provides the Village of Lyons with a full range of police services including crime investigations, juvenile crime investigations, patrol operations, traffic and parking enforcement, crime prevention education, and community policing. To effectively provide these services, the following divisions within the Police Department have been established:

- **Administration**
- **Investigations**
- **Patrol Operations**
- **Dispatch Operations & Records Management**
- **Emergency 911 Operations**

Services:

- 'Click It or Ticket' Awareness & Enforcement
- Criminal Investigations
- Drug Enforcement & Tactical Investigations
- DUI Checkpoints
- Enforcing Local Ordinances
- Records Collection and Maintenance
- School Crossings & Traffic Control

Staffing:

Position (FTE)	2012 Actual	2013 Budget
Chief of Police	1	1
Commander	3	3
Sergeant	5	5
Investigator	3	3
Patrol Officer	17.5	17.5
Community Service Officer	1	1
Dispatcher	9.5	9.2
Total	40	39.7

Fire

Operations						
Salaries & Benefits	567,535	574,042	601,023	601,756	521,541	611,327
Communications	12,313	13,380	13,371	13,150	12,860	13,150
Professional Development	7,634	8,161	11,293	16,250	10,735	16,250
Operations	88,000	46,717	66,357	85,950	84,241	85,950
Other Expenditures	8,923	10,852	6,445	-	-	-
	<u>684,405</u>	<u>653,152</u>	<u>698,489</u>	<u>717,106</u>	<u>629,377</u>	<u>726,677</u>
Emergency Medical Services						
Professional Services	474,014	426,095	420,494	419,000	376,168	419,000
Operations	10,932	36,299	6,196	5,000	10,639	12,000
	<u>484,946</u>	<u>462,394</u>	<u>426,690</u>	<u>424,000</u>	<u>386,807</u>	<u>431,000</u>
Total Fire Department	<u>1,169,351</u>	<u>1,115,546</u>	<u>1,125,179</u>	<u>1,141,106</u>	<u>1,016,184</u>	<u>1,157,677</u>
Emergency Services & Disaster Agency (ESDA)						
Professional Services						
Communications	1,800	111	-	-	-	-
Professional Development	160	120	-	-	-	-
Operations	1,469	839	612	-	-	-
Total ESDA	<u>3,429</u>	<u>1,070</u>	<u>612</u>	<u>-</u>	<u>-</u>	<u>-</u>
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	Recommend
	Actual	Actual	Actual	Budget	Preliminary	FY 2013
						Budget

Mission

The mission of the Fire Department is to protect the lives and property of the residents of the Village of Lyons by providing exceptional emergency fire and medical services.

Responsibilities and Services

The Fire Department provides the Village with a full range of fire and emergency services including fire suppression, emergency medical services, fire prevention, and community education. To effectively provide these services, the Fire Department has established three divisions:

- **Operations**
- **Emergency Medical Services**
- **Emergency Services & Disaster Agency**

Each Division contributes to the implementation and accomplishment of Departmental goals by providing services in specific areas of responsibility. The activities and services of each Division as well as the budgeted expenditures supporting those activities are discussed and illustrated in the

Divisional Budget Summary Pages at the end of this Departmental section.

Services:

- Community Fire Prevention Safety Talks
- Emergency Medical Services
- Fire Investigations
- Hazardous Materials Response
- Pre-Incident & Disaster Planning
- Property Conservation
- Rescue Operations & Procedures

Staffing:

Fire Chief	1	1
Fire Prevention Officer	1	1
POC Firefighters	4	4
POC Admin Support	0.5	0.5
Total FTE Staff	6.5	6.5

Recreation and Events

Recreation Department						
Salaries & Benefits	27,610	27,364	27,764	76,063	48,765	83,017
Professional Services	71,532	64,338	62,133	64,500	96,103	94,500
Communications	10,945	99	1,385	10,240	11,364	10,240
Professional Development	-	-	-	3,870	484	3,870
Operations	1,394	1,150	1,707	7,500	7,306	7,500
	111,481	92,951	92,989	162,173	164,022	199,127
Community Events						
Salaries & Benefits	14,975	3,581	12,175	11,714	10,990	6,216
Operations	9,431	11,275	10,354	14,500	3,232	14,500
Other Expenditures	634	121	137	3,000	4,074	3,000
	25,040	14,977	22,666	29,214	18,297	23,716
Hotel/Motel Events						
Salaries & Benefits	7,806	-	4,233	-	-	-
Communications	642	-	12,294	2,000	-	2,000
Operations	2,931	9,937	-	11,100	6,749	52,750
Other Expenditures	40,644	45,090	45,071	50,000	55,062	50,000
	52,023	55,027	61,598	63,100	61,811	104,750
Total Recreation	188,544	162,955	177,253	254,487	244,129	327,593
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	Recommend
	Actual	Actual	Actual	Budget	Preliminary	FY 2013
						Budget
Public Works						

Mission

Recreation and Community Events has as its mission the provision of year round recreation services to community residents and the administration and coordination of community events throughout the year.

Responsibilities and Services

The Recreation and Community Events Department is dedicated to enhancing the quality of life of Village residents by providing recreation services and various community events for the enjoyment of the residents. The Recreation Division provides various classes, programs, and trips for residents of the Village of all ages. The Community and Hotel/Motel Events Divisions are responsible for coordinating and providing resources for various community events. The Hotel/Motel Events Division also provides resources for promoting tourism by enhancing Village amenities. To accomplish the mission of the Department, the following three Divisions within have been established:

- **Recreation**
- **Community Events**
- **Hotel/Motel Events**

Each Division contributes to the implementation and accomplishment of Departmental goals by providing services in specific areas of responsibility. The activities and services of the three Divisions as well as the budgeted expenditures supporting those services and activities are discussed and illustrated in summary pages at the end of this Departmental section.

Services & Events:

- Easter Egg Hunt
- Father's Day Car Show
- Fishing Derby
- Holiday Tree Trimming
- July 4th Parade & Fireworks
- Halloween – Burning of the Ghoul
- Movie Nights at Smith Park
- Senior Citizen activities and trips
- Youth recreation programs and classes

Staffing:

Position (FTE)	2012 Actual	2013 Budget
Recreation Director	1	1
Seniors Rec Specialist	0.5	0.5
Media Tech	0.5	0.3
Total	2	1.8

2013 Objectives:

- Recreational Programming with an emphasis on youth development
- Expansion of Senior Programs and Services
- Quarterly Recreational Program Guide sent to every Village Resident
- Identify Community Partners to sponsor and/or volunteer at all Village functions

Public Works

Salaries & Benefits	85,562	84,888	95,625	245,864	140,737	192,188
Communications	7,787	5,777	4,197	4,300	5,649	4,300
Professional Development	197	-	350	1,500	-	1,500
Operations	12,174	24,412	33,346	61,500	44,017	61,800
	<u>105,720</u>	<u>115,077</u>	<u>133,518</u>	<u>313,164</u>	<u>190,402</u>	<u>259,788</u>
Street Operations						
Salaries & Benefits	526,196	410,307	507,427	673,258	633,829	664,011
Professional Development	-	60	72,489	-	355	-
Operations	149,349	181,177	201,329	161,400	277,039	161,400
	<u>675,545</u>	<u>591,544</u>	<u>781,245</u>	<u>834,658</u>	<u>911,223</u>	<u>825,411</u>
Buildings & Grounds						
Salaries & Benefits	98,202	97,475	106,128	-	-	-
Professional Services	22,020	29,660	27,800	28,000	19,100	28,000
Operations	102,445	26,943	67,980	60,000	86,856	15,000
	<u>222,667</u>	<u>154,078</u>	<u>201,908</u>	<u>88,000</u>	<u>105,956</u>	<u>43,000</u>
Garage Operations						
Salaries & Benefits	95,762	95,801	107,039	104,382	99,640	110,613
Operations	4,234	2,463	23,138	15,000	3,589	-
	<u>99,996</u>	<u>98,264</u>	<u>130,177</u>	<u>119,382</u>	<u>103,229</u>	<u>110,613</u>
Total Public Works	<u>1,103,928</u>	<u>958,963</u>	<u>1,246,848</u>	<u>1,355,204</u>	<u>1,310,809</u>	<u>1,238,813</u>
Capital Outlay						
General Government						
Administration- Village	8,446	-	-	-	6,372	4,500
Administration- Finance	-	-	-	-	-	-

Mission

The mission of the Public Works Department is to enhance community order, health, safety, and aesthetics through proper administration and good management of the review, design, construction, and maintenance of the Village's infrastructure.

Responsibilities and Services

The Village's Public Works Department is responsible for maintaining a safe and reliable infrastructure and providing quality services to Village residents and businesses. Public Works differs from other departments in that services provided include several enterprise activities. Each enterprise activity has its own accounting fund and, from an accounting standpoint, operates in a similar fashion to a private sector entity but without seeking to make a profit. The Department is funded through a combination of general government and enterprise funds.

The Public Works Department is responsible for providing a wide variety of services to the

residents of the Village. To accomplish these varying responsibilities, the following seven Divisions within the Public Works Department have been established:

- **Administration**
- **Streets & Forestry**
- **Buildings & Grounds**
- **Garage**
- **Water Division**
- **Sewer Division**
- **Garbage Collection**

Each Division contributes to the implementation and accomplishment of Departmental goals by undertaking activities and providing services in specific areas of responsibility. The activities and services of the various Divisions as well as the budgeted expenditures supporting those activities and services are discussed and illustrated in Divisional Budget Summary pages at the end of this Departmental section.

Services:

- Alleyway grading and maintenance
- Cut grass and weeds in public areas
- Ice & snow removal from Village streets and sidewalks
- Installation, repair and replacement of street signs and posts
- Maintain grounds for Village structures
- Maintenance and repair of all Village vehicles and equipment
- Provide signage, manpower and cleanup for parades and special events
- Respond to resident questions, inquiries and requests
- Street patching, repairs and maintenance
- Street striping and signage
- Street sweeping
- Tree trimming & removal of dead, dying & diseased trees

Staffing:

Position (FTE)	2012 Actual	2013 Budget
Public Works Director	1	1
Streets Foreman	1	1
Dep. PW Director	1	0
Equipment Operator	5	5
Mechanic	1	1
Utility Worker	2	3
Total	11	11

Capital Projects Fund

Village of Lyons, Illinois
Fiscal Year 2013 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Capital Improvement Fund

Fiscal Year 2009 through Fiscal Year 2013 Proposed Budget

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
	Actual	Actual	Actual	Budget	Preliminary	Recommended
						Budget
Revenues						
Intergovernmental Revenue	312,600	422,299	262,971	475,000	434,000	394,000
Interest	670	205	211	100	100	100
Miscellaneous Revenue	11,745	-	33,125	13,700	1,000	1,000
Total Revenue	325,015	422,504	296,307	488,800	435,100	395,100
Expenditures						
Capital Outlay						
Village Hall	863,812	3,220	7,905	-	-	-
Public Safety Building	1,264,622	16,250	8,791	-	-	-
Street Improvements	147,508	-	244,957	200,000	426,000	130,000
CDBG Program	92,597	46,335	-	12,000	139,000	135,000
Sidewalk and Trees Programs	30,556	311	49,734	120,000	-	-
Equipment Purchases	-	-	18,516	-	-	-
Other	-	-	-	264,000	35,000	20,000
Debt Service						
Interest and Fiscal Charges	39,526	-	-	-	-	-
Total Expenditures	2,438,621	66,116	329,903	596,000	600,000	285,000
Excess (Deficiency) of Revenues						
Over Expenditures	(2,113,606)	356,388	(33,596)	(107,200)	(164,900)	110,100
Other Financing Sources (Uses)						
Debt Issuance	2,915,000	-	-	-	-	-
Discount on Debt Issuance	(54,328)	-	-	-	-	-
Disposal of Capital Assets	-	-	-	-	-	-
Transfers In	273,500	-	-	-	-	-
Transfers Out	(270,000)	(220,000)	-	-	(300,000)	(250,000)
Total Other Financing Sources (Uses)	2,864,172	(220,000)	-	-	(300,000)	(250,000)
Net Change in Fund Balance	750,566	136,388	(33,596)	(107,200)	(464,900)	(139,900)
Fund Balance at Beginning of Year	643,120	1,393,686	1,530,074	1,496,478	1,496,478	1,496,478
Fund Balance at End of Year	1,393,686	1,530,074	1,496,478	1,389,278	1,031,578	1,356,578

The Capital Projects Fund reflects funds that are earmarked for Capital Projects. The following are the key sources of funds to this fund:

- Motor Fuel Tax Allotment
- CDGB Grants (administered by Cook County)
- Bond Funds (from previous issues)
- Village designated funds

Funds need to be spent in accordance with compliance from the funding source. When projects are sold, the sales proceeds are restricted to the original funding source.

Tax Increment Financing Districts

Description

The Tax Increment Financing (TIF) District Funds include funds that collectively account for the revenues, expenditures, transfers, and ending financial results of the of Village's four separate TIF Districts. Districts are specific geographical boundaries and increments must be used for redevelopment within the district.

Fund Structure:

The TIF District Fund is a governmental fund; this means the revenues, expenditures, transfers, and financial results in the Fund are accounted for according to the modified accrual basis of accounting. The Fund only has an Unreserved Fund Balance, which represents the amount available in the TIF Operations Fund to fund day-to-day operations and meet any current or future obligations of the Fund.

The Fund Balance of a TIF Fund are reserved for three purposes:

- 1) Debt Service** – Funds on hand in each TIF Fund that either funded capitalized interest or are earmarked for debt service payments.
- 2) Capital Projects** – The amount related to unexpended commitments for construction projects.
- 3) Remaining Balances** – Restricted for economic development projects in each respective TIF districts.

TIF Districts:

- #1: North Ogden Avenue and west of Joliet Avenue area along the riverfront
- #2: South Ogden Avenue and west of Joliet Avenue
- #3: South of Ogden Avenue on both sides of First Avenue
- #4: Former Material Service property bounded by Lawndale and Ogden Avenues

For TIF Districts 1 & 2, the Village formally maintained two funds: Operations and Debt Service. These funds were combined in 2011. Previous years have been restated to reflect the combined funds.

Since TIF Funds 1 and 2 and TIF Funds 3 and 4 are contiguous, funds can be transferred between such funds for authorized purposes.

Tax Increment Fund 1

Village of Lyons, Illinois
 Fiscal Year 2013 Budget
 Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #1

Fiscal Year 2009 through Fiscal Year 2013 Proposed Budget

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
	Actual	Actual	Actual	Budget	Preliminary	Recommended
						Budget
Revenues						
Taxes	398,107	364,183	324,061	320,000	341,500	350,000
Interest	171	24	65	-	-	-
Total Revenue	398,278	364,207	324,126	320,000	341,500	350,000
Expenditures						
Developer Subsidies	-	196,708	-	-	-	-
Professional Services	13,229	18,277	5,700	-	-	16,000
Debt Service						
Principal Retirement	183,055	989,054	333,686	50,000	70,000	205,000
Interest & Fiscal Charges	115,359	275,895	104,969	70,125	102,534	98,850
Issuance Cost	-	106,503	-	-	-	-
Total Expenditures	311,643	1,586,437	444,355	120,125	172,534	319,850
Excess (Deficiency) of Revenues Over Expenditures	86,635	(1,222,230)	(120,229)	199,875	168,966	30,150
Other Financing Sources (Uses)						
Debt Issuance	-	2,550,000	-	-	-	-
Transfers In	409,953	-	-	-	-	-
Transfers Out	(434,953)	(1,198,908)	(136,275)	(130,000)	(150,000)	(155,000)
Total Other Financing Sources (Uses)	(25,000)	1,351,092	(136,275)	(130,000)	(150,000)	(155,000)
Net Change in Fund Balance	61,635	128,862	(256,504)	69,875	18,966	(124,850)
Fund Balance at Beginning of Year	525,502	587,137	715,999	459,495	459,495	478,461
Fund Balance at End of Year	587,137	715,999	459,495	529,370	478,461	353,611

Tax Increment Fund 2

Village of Lyons, Illinois
Fiscal Year 2013 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #2

Fiscal Year 2009 through Fiscal Year 2013 Proposed Budget

	FY 2009	FY 2010	FY 2011	2012	2012	FY 2013
	Actual	Actual	Actual	Budget	Preliminary	Recommended
						Budget
Revenues						
Taxes	143,664	139,620	142,718	130,000	165,000	170,000
Interest	170	20	858	-	-	-
Total Revenue	143,834	139,640	143,576	130,000	165,000	170,000
Expenditures						
Developer Subsidies	-	79,480	-	-	-	-
Professional Services	1,123	13,259	250	-	-	-
Debt Service						
Principal Retirement	121,816	453,285	185,000	-	70,000	-
Interest & Fiscal Charges	74,860	101,767	57,660	65,000	59,130	59,130
Issuance Cost	-	3,594	-	-	-	-
Total Expenditures	197,799	651,385	242,910	65,000	129,130	59,130
Excess (Deficiency) of Revenues						
Over Expenditures	(53,965)	(511,745)	(99,334)	65,000	35,870	110,870
Other Financing Sources (Uses)						
Debt Issuance	-	450,000	-	-	-	-
Transfers In	-	150,000	-	-	25,000	-
Transfers Out	(21,500)	(149,041)	(64,425)	(50,000)	(60,000)	(60,000)
Total Other Financing Sources (Uses)	(21,500)	450,959	(64,425)	(50,000)	(35,000)	(60,000)
Net Change in Fund Balance	(75,465)	(60,786)	(163,759)	15,000	870	50,870
Fund Balance at Beginning of Year	320,977	245,512	184,726	20,967	20,967	21,837
Fund Balance at End of Year	245,512	184,726	20,967	35,967	21,837	72,707

Tax Increment Fund 3

Village of Lyons, Illinois
Fiscal Year 2013 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #3

Fiscal Year 2009 through Fiscal Year 2013 Proposed Budget

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
	Actual	Actual	Actual	Budget	Preliminary	Recommended
						Budget
Revenues						
Taxes	425,616	382,802	448,778	440,000	441,000	470,000
Interest	79	80	126			-
Total Revenue	425,695	382,882	448,904	440,000	441,000	470,000
Expenditures						
Current						
Community Development						
Professional Services	9,779	12,223	19,217	5,000	-	-
Capital Outlay	2,128	-	-	-	-	-
Debt Service						
Principal Retirement	220,000	2,807,832	-	50,000	50,000	165,000
Interest & Fiscal Charges	124,448	621,524	59,644	83,182	83,187	80,231
Total Expenditures	356,355	3,441,579	78,861	138,182	133,187	245,231
Excess (Deficiency) of Revenues Over Expenditures	69,340	(3,058,697)	370,043	301,818	307,813	224,769
Other Financing Sources (Uses)						
Debt Issuance	-	3,050,000	-	-	-	-
Transfers Out	(18,750)	(227,748)	(294,125)	(300,000)	(550,000)	(200,000)
Total Other Financing Sources (Uses)	(18,750)	2,822,252	(294,125)	(300,000)	(550,000)	(200,000)
Net Change in Fund Balance	50,590	(236,445)	75,918	1,818	(242,187)	24,769
Fund Balance at Beginning of Year	378,494	429,084	192,639	268,557	268,557	26,370
Fund Balance at End of Year	429,084	192,639	268,557	270,375	26,370	51,139

Tax Increment Fund 4

Village of Lyons, Illinois
Fiscal Year 2013 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #4

Fiscal Year 2009 through Fiscal Year 2013 Proposed Budget

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
	Actual	Actual	Actual	Budget	Preliminary	Recommended
						Budget
Revenues						
Taxes	8,774	5,906	7,694	12,300	11,900	14,000
Intergovernmental	-	215,000	105,500	618,000	750,000	-
Interest	678	2,768	45,038	-	-	-
Miscellaneous	513	-	-	-	-	-
Total Revenue	9,965	223,674	158,232	630,300	761,900	14,000
Expenditures						
Current						
Professional Services	395,790	207,623	11,781	100,000	150,000	20,000
Capital Outlay	784,288	24,814	1,936,023	350,000	459,962	30,000
Debt Service						
Principal Retirement	8,000	-	-	-	2,684,000	185,000
Bond Issuance Cost	-	23,589	-	50,000	20,000	-
Interest & Fiscal Charges	195,170	194,610	252,613	120,000	126,427	165,000
Total Expenditures	1,383,248	450,636	2,200,417	620,000	3,440,389	400,000
Excess (Deficiency) of Revenues						
Over Expenditures	(1,373,283)	(226,962)	(2,042,185)	10,300	(2,678,489)	(386,000)
Other Financing Sources (Uses)						
Debt Issuance	-	2,950,000	-	-	2,100,000	-
Disposal of Capital Assets	-	-	-	-	-	-
Transfers In	-	188,440	169,000	175,000	940,000	392,000
Transfers Out	(273,500)	(19,000)	(110,875)	(50,000)	(50,000)	(50,000)
Total Other Financing Sources (Uses)	(273,500)	3,119,440	58,125	125,000	2,990,000	342,000
Net Change in Fund Balance	(1,646,783)	2,892,478	(1,984,060)	135,300	311,511	(44,000)
Fund Balance at Beginning of Year	502,678	(1,144,105)	1,748,373	(235,687)	(235,687)	75,824
Fund Balance at End of Year	(1,144,105)	1,748,373	(235,687)	(100,387)	75,824	31,824

Debt Service Fund

Village of Lyons, Illinois
Fiscal Year 2013 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Debt Service Fund

Fiscal Year 2009 through Fiscal Year 2013 Proposed Budget

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
	Actual	Actual	Actual	Budget	Preliminary	Recommended Budget
Revenues						
Taxes	559,123	1,309,670	731,353	666,056	675,000	699,273
Miscellaneous	5,000	-	-	-	-	-
Total Revenue	564,123	1,309,670	731,353	666,056	675,000	699,273
Expenditures						
Debt Service						
Principal Retirement	732,141	862,582	684,840	719,905	719,905	740,339
Interest & Fiscal Charges	633,834	594,251	564,139	536,564	536,564	509,101
Total Expenditures	1,365,975	1,456,833	1,248,979	1,256,469	1,256,469	1,249,440
Excess (Deficiency) of Revenues Over Expenditures						
	(801,852)	(147,163)	(517,626)	(590,413)	(581,469)	(550,167)
Other Financing Sources (Uses)						
Transfers In						
	302,861	700,659	604,369	590,413	595,000	600,000
Total Other Financing Sources (Uses)	302,861	700,659	604,369	590,413	595,000	600,000
Net Change in Fund Balance	(498,991)	553,496	86,743	-	13,531	49,833
Fund Balance at Beginning of Year	272,856	(226,135)	327,361	414,104	414,104	427,635
Fund Balance at End of Year	(226,135)	327,361	414,104	414,104	427,635	477,468

Description

The Debt Service Fund accounts for the repayment of General Obligation Debt. The primary funding for this fund is a dedicated property tax levy for General Obligation and Limited Tax bonds. For all other debt, the Village appropriates funds from the General Fund and transfers the funds to the Debt Service Fund for payment. See Page 28 for Debt Service Schedule that summarizes 2012 Debt Service.

Most of the outstanding General Obligation Debt was issued to fund the construction of the municipal center.

The other debt service detailed on the following page is alternative revenue bonds or debt certificates to fund TIF and E-911 project costs. This debt is budgeted to be repaid from these sources. To the extent that there is insufficient revenue to repay such debt from these sources, the Debt Service and General Fund would be responsible.

Debt Service Schedule

Property Tax Supported Debt

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
General Obligation Bonds of 2005	\$ 290,000	\$ 252,187	\$ 542,187
Limited Tax Bonds, Series 2009A	\$ 95,000	\$ 25,818	\$ 120,818
	\$ 385,000	\$ 278,005	\$ 663,005

General Fund Village Debt

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Debt Certificates, 2007	\$ 175,000	\$ 148,520	\$ 323,520
Debt Certificates, 2009	\$ 75,000	\$ 72,285	\$ 147,285
Lease Loan, 2007	\$ 34,423	\$ 3,715	\$ 38,138
Fire Truck Loan, 2008	\$ 70,916	\$ 6,576	\$ 77,492
	\$ 355,339	\$ 231,096	\$ 586,435

Total General Debt \$ 740,339 \$ 509,101 \$ 1,249,440

Debt Supported By Other Funds

	<i>Fund</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Debt Certificate, 2009	E-911	\$ 6,638	\$ 102,993	\$ 109,631
Alternative Revenue Bonds, Series 2002	TIF 2	\$ 39,678	\$ -	\$ 39,678
Alternative Revenue Bonds, Series 2003	TIF 1	\$ 28,510	\$ -	\$ 28,510
Debt Certificate, 2010 A	TIF 1	\$ 160,000	\$ 67,925	\$ 227,925
Debt Certificate, 2010 B	TIF 2	\$ -	\$ 12,375	\$ 12,375
Debt Certificate, 2010 C	TIF 3	\$ 165,000	\$ 83,188	\$ 248,188
Debt Certificate, 2010 D	TIF 4	\$ 115,000	\$ 78,169	\$ 193,169
Debt Certificate, 2012	TIF 4	\$ 70,010	\$ 45,990	\$ 116,000
		\$ 584,836	\$ 390,640	\$ 975,476

Grand Total \$ 1,325,175 \$ 899,741 \$ 2,224,916

Enterprise Funds

Description

The Water and Sewer Fund, Garbage Fund and E911 Fund comprise the Village's enterprise funds; this means the revenues, expenditures, transfers, and financial results in the Fund are accounted for according to the accrual basis of accounting. Three categories of Fund Balance have been established in the Fund to account for the revenues, expenditures, and accumulated assets in the Fund, these categories include:

- **Unrestricted Net Assets** – this category of net assets is the amount available to be used by the Village to fund day-to-day operations and meet any current or future obligations of the Fund.
- **Restricted Net Assets** – this category of net assets is the amount of assets that have been restricted for a particular purpose.

The restriction for the Water and Sewer Fund is a requirement of Bonds that were previously issued by the Village for Water & Sewer construction projects.

- **Invested in Capital Assets, Net of Related Debt** – this category of net assets is the value of the all of the capital assets of the Fund, net of any related debt that remains outstanding for the original construction or acquisition of the capital asset.

Conclusions about positive or negative financial results for the Enterprise Funds for a particular year are dependent on the increase or decrease in the overall Net Assets of the Fund. However, an analysis of the increase or decrease in the Unrestricted Net Assets is also important because the Village must maintain a sufficient balance of Unrestricted Net Assets to meet the operating needs of the specific fund.

Water and Sewer Fund

Village of Lyons, Illinois
Fiscal Year 2013 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Water and Sewer Fund

Fiscal Year 2009 through Fiscal Year 2013 Proposed Budget

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
	Actual	Actual	Actual	Budget	Preliminary	Recommended Budget
Revenues						
Charges for Services	2,143,440	2,427,945	2,347,371	2,350,000	2,388,016	2,400,000
Operating Expenses						
Administration	122,643	229,083	158,050	350,000	350,000	375,000
Operations	1,519,824	1,434,830	1,730,269	1,604,000	1,762,883	1,850,000
Depreciation & Amortization	109,976	119,627	90,812	143,000	93,000	95,000
Total Expenditures	1,752,443	1,783,540	1,979,131	2,097,000	2,205,883	2,320,000
Operating Income	390,997	644,405	368,240	253,000	182,133	80,000
Nonoperating Expenses						
Interest & Fiscal Charges	(64,921)	(41,344)	(11,167)	-	-	-
Principal Repayment	(465,435)	(475,000)	(670,000)	-	-	-
Capital Outlay	(8,942)	(39,005)	(24,534)	-	(189,740)	(400,000)
Eliminations for Accounting Purposes	474,377	475,000	670,000	-	189,740	400,000
Transfers Out	-	-	(400,000)	-	(200,000)	(37,000)
Total Other Financing Sources (Uses)	(64,921)	(80,349)	(435,701)	-	(200,000)	(37,000)
Change in Net Assets	326,076	564,056	(67,461)	253,000	(17,867)	43,000
Net Assets - Beginning	3,447,839	3,773,915	4,337,971	4,270,510	4,270,510	4,252,643
Net Asset - Ending	3,773,915	4,337,971	4,270,510	4,523,510	4,252,643	4,295,643

Description

The Water & Sewer Fund accounts for the revenues and expenses related to the provision of water and sewer services to Village residents and businesses. All activities necessary to providing these services are included in this Fund, including administration, billing and collections, operations, maintenance, capital improvements, and debt service.

While wholesale water costs to the Village have been significantly increased, the Village has not passed this cost along to its customers. This was accomplished due to savings resulting from the repayment of debt originally issued in 1992. The Village will review its operating system in

2012 to identify capital needs. Based on these costs, the Village will adjust rates to fund all obligations.

Services:

- Clean, Maintain and Repair all valves, water mains and sewer catch basins
- Install and maintain water meter equipment
- Maintain water distribution system with safe pressures
- Monitor water quality to meet and exceed all State and Federal requirements
- Operate and maintain one pumping station

Garbage Fund

Village of Lyons, Illinois
Fiscal Year 2013 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Garbage Fund

Fiscal Year 2009 through Fiscal Year 2013 Proposed Budget

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
	Actual	Actual	Actual	Budget	Preliminary	Recommended
						Budget
Revenues						
Charges for Services	567,134	628,108	641,532	650,560	638,845	645,500
Operating Expenses						
Administration	48,079	88,160	101,360	40,000	100,000	105,000
Operations	520,495	541,527	556,821	550,328	547,000	545,200
Capital Outlay	-	-	-	-	-	-
Depreciation & Amortization	-	-	-	-	-	-
Total Expenditures	568,574	629,687	658,181	590,328	647,000	650,200
Operating Income	(1,440)	(1,579)	(16,649)	60,232	(8,155)	(4,700)
Nonoperating Revenues (Expenses)						
Property Taxes	39,960	42,547	7,215	5,060	-	-
	39,960	42,547	7,215	5,060	-	-
Change in Net Assets	38,520	40,968	(9,434)	65,292	(8,155)	(4,700)
Net Assets - Beginning	(49,395)	(10,875)	30,093	20,659	20,659	20,659
Net Asset - Ending	(10,875)	30,093	20,659	85,951	12,504	15,959

Description

The Garbage Collection Fund accounts for the revenues and expenses related to the provision of waste and recycling collection and disposal services to Village residents and businesses. All activities necessary to providing these services are included in this Fund, including administration, billing and collections, and operations.

Private contractors provide both the collection of refuse as well as disposal to landfills. The Village periodically reviews these contracts to minimize the cost of this service. User fees are collected to finance the program. The Village intends that this service continue to be self-sufficient after phasing out the property tax support.

Services:

- Garbage Toters available in three sizes: 35 Gallon, 65 Gallon and 95 Gallon
- One Large Item Collected per week (additional items can be picked up with stickers that are available for purchase at Village Hall)
- Single Bin Recycling Collection
- Unlimited Yard Waste Pick-Up (Must be in Brown Yard Waste Bags)

E911 Fund

Village of Lyons, Illinois
Fiscal Year 2013 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Emergency 911 Fund

Fiscal Year 2009 through Fiscal Year 2013 Proposed Budget

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
	Actual	Actual	Actual	Budget	Preliminary	Recommended
						Budget
Revenues						
Charges for Services	47,736	89,684	98,594	115,000	122,734	120,000
Operating Expenses						
Communications	-	11,738	10,786	-	-	-
Operations	25,389	7,151	7,075	23,000	8,835	-
Capital Outlay	10,386	-	-	-	-	-
Depreciation & Amortization	-	92,178	102,038	93,000	103,000	105,000
Total Expenditures	35,775	111,067	119,899	116,000	111,835	105,000
Operating Income	11,961	(21,383)	(21,305)	(1,000)	10,899	15,000
Nonoperating Income						
Interest	8	2,029	1,114	-	6	-
Other Income	1,000	-	-	-	-	-
Disposal of Capital	(343,135)	-	-	-	-	-
Interest and Fiscal	(26,453)	(24,269)	(18,733)	(12,845)	(12,875)	(6,638)
Principal	-	-	(90,828)	(96,868)	(96,686)	(102,923)
Elimination for Accounting						
Purposes	-	-	90,828	96,868	96,686	102,923
Total Nonoperating Income	(368,580)	(22,240)	(17,619)	(12,845)	(12,869)	(6,638)
Income (Loss) Before Transfers	(356,619)	(43,623)	(38,924)	(13,845)	(1,970)	8,362
Transfers In	-	85,325	25,000	14,000	-	-
Change in Net Assets	(356,619)	41,702	(13,924)	155	(1,970)	8,362
Net Asset - Beginning	50,232	(306,387)	(264,685)	(278,609)	(278,609)	(280,579)
Net Asset - Ending	(306,387)	(264,685)	(278,609)	(278,454)	(280,579)	(272,217)

Description

This fund accounts for the collection of certain E911 surcharges and dedicates them to providing dispatch service in the Village. The original intent was to establish a regional dispatch center hosted by Lyons but servicing the entire region. The Police Department has not been able to recruit other municipalities for this service.

total of \$426,806. These liabilities are recorded as Long-Term Advances since the fund does not have adequate resources to repay their advances.

However, after the final repayment of debt on December 31, 2013 the Village intends to have this cash flow to repay the advances.

The fund owes the Debt Service Fund \$131,738 and the Capital Projects Fund \$295,068 for a

Fiduciary Funds

Description

The Police and Firefighter's Pension Funds account for the accumulation of assets that are being used and will be used in the future to meet the outstanding pension obligations of the Village for its Police Officers and Firefighters.

Fund Structure:

The Pension Funds are both fiduciary fund types; this means the additions, subtractions, and assets held in trust for the Funds are accounted for according to the modified accrual basis of accounting. The two Funds have assets that are held in trust for the beneficiaries of the Funds, the pensioners and their eligible dependents.

Police Pension Fund:

The Police Pension Fund is used to account for the additions, subtractions, and Net Assets Held in Trust for the future payment of pensions to the Village's Police Officers. The fund has numerous retirees and participants. Full time fund managers are hired to manage the funds of the plan.

Fire Pension Fund:

The Fire Pension Fund is used to account for the additions, subtractions, and net assets held in trust for the future payment of pensions to the Village's Firefighters. This pension fund only has one retired member and therefore is not an active fund except for the payment of the pension to the retired member.

Police Pension Trust Fund

Village of Lyons, Illinois
 Fiscal Year 2013 Budget
 Schedule of Revenues, Expenditures, and Changes in Fund Balance

Police Pension Fund

Fiscal Year 2009 through Fiscal Year 2013 Proposed Budget

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
	Actual	Actual	Actual	Budget	Preliminary	Recommended
						Budget
Additions						
Contributions - Employer	199,799	186,239	301,077	325,000	323,590	350,000
Contributions - Plan Members	201,860	186,541	222,822	210,000	289,165	300,000
Total Contributions	401,659	372,780	523,899	535,000	612,755	650,000
Investment Income						
Interest	267,635	250,887	459,167	200,000	404,309	735,000
Net Change in Fair Value	556,308	872,709	(163,782)	500,000	352,647	-
Miscellaneous	672	-	-	-	-	-
	824,615	1,123,596	295,385	700,000	756,956	735,000
Less Investment Expense	(26,488)	(26,799)	(18,979)	(20,000)	(35,222)	(30,000)
Net Investment Income	798,127	1,096,797	276,406	680,000	721,734	705,000
Total Additions	1,199,786	1,469,577	800,305	1,215,000	1,334,489	1,355,000
Deductions						
Benefits & Refunds	732,681	964,824	734,218	800,000	799,160	850,000
Administration	26,488	19,362	19,428	20,000	25,000	25,000
Total Deductions	759,169	984,186	753,646	820,000	824,160	875,000
Change in Net Assets	440,617	485,391	46,659	395,000	510,329	480,000
Net Plan Assets Held in Trust for Pension Benefits						
Beginning	8,486,133	8,926,750	9,412,141	9,458,800	9,458,800	9,969,129
Ending	8,926,750	9,412,141	9,458,800	9,853,800	9,969,129	10,449,129

Fire Pension Trust Fund

Village of Lyons, Illinois
 Fiscal Year 2013 Budget
 Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fire Pension Fund

Fiscal Year 2009 through Fiscal Year 2013 Proposed Budget

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
	Actual	Actual	Actual	Budget	Preliminary	Recommended Budget
Additions						
Contributions - Plan Members	-	-	-	-	-	-
Contributions - Employer	35,435	32,930	36,437	40,000	45,847	53,500
Total Contributions	35,435	32,930	36,437	40,000	45,847	53,500
Investment Income						
Interest	48	22	8	10	10	10
Net Change in Fair Value	-	(210)	-	-	-	-
	48	(188)	8	10	10	10
Less Investment Expense	(60)	-	-	-	-	-
Net Investment Income	(12)	(188)	8	10	10	10
Total Additions	35,423	32,742	36,445	40,010	45,857	53,510
Deductions						
Administration	60	-	-	-	-	25
Benefits & Refunds	38,500	39,007	40,177	45,000	51,725	53,365
Total Deductions	38,560	39,007	40,177	45,000	51,725	53,390
Change in Net Assets	(3,137)	(6,265)	(3,732)	(4,990)	(5,868)	120
Net Plan Assets Held in Trust for Pension Benefits						
Beginning	19,012	15,875	9,610	5,878	5,878	10
Ending	15,875	9,610	5,878	888	10	130

Salary Schedule

Village of Lyons 2013 Budget Positions and Salaries

<i>Administration</i>							
<i>Position</i>	<i>FTE</i>	<i>Salary Range</i>	<i>Total Salary</i>	<i>Overtime</i>	<i>Total Benefits</i>	<i>Retirement</i>	<i>Total Compensation</i>
<i>Elected Officials</i>							
Mayor / Liquor Commissioner		\$18,500 - \$18,500	\$ 18,500			\$ 3,881	\$ 22,381
Clerk		\$4,450 - \$4,450	\$ 4,450			\$ 934	\$ 5,384
Trustee		\$3,600 - \$4,450	\$ 24,450			\$ 4,782	\$ 29,232
<i>Administration</i>							
Village Manager	1	\$65,000 - \$65,000	\$ 65,000		\$ 13,703	\$ 4,973	\$ 83,676
Liquor Commission	0.2	\$7,000 - \$7,000	\$ 7,000			\$ 1,469	\$ 8,469
Collector	1	\$35,360 - \$35,360	\$ 35,360		\$ 9,335	\$ 7,419	\$ 52,113
Administration Specialist	0.8	\$38,418 - \$38,418	\$ 38,418		\$ 8,798	\$ 8,060	\$ 55,276
Payroll Speciality	1	\$54,766 - \$54,766	\$ 54,766		\$ 12,878	\$ 11,490	\$ 79,135
Utility Billing Specialist	1	\$54,766 - \$54,766	\$ 54,766		\$ 13,862	\$ 11,490	\$ 80,119
Customer Service Represenative	0.75	\$15.50 per Hour	\$ 24,180			\$ 1,850	\$ 26,030
Administrative Assistant	0.6	\$20,384 - \$20,384	\$ 20,384			\$ 1,559	\$ 21,943
	6.35		\$ 347,274	\$ -	\$ 58,576	\$ 57,905	\$ 463,756
<i>Building and Planning</i>							
<i>Position</i>	<i>FTE</i>	<i>Salary Range</i>	<i>Total Salary</i>	<i>Overtime</i>	<i>Total Benefits</i>	<i>Retirement</i>	<i>Total Compensation</i>
Building Director	1	\$62,163 - \$62,163	\$ 64,022		\$ 11,681	\$ 13,432	\$ 89,135
Building Inspector	1.25	\$10,400 - \$46,350	\$ 56,750		\$ 13,862	\$ 10,520	\$ 81,132
Quarry Inspector	1	\$51,501 - \$51,501	\$ 51,501		\$ 8,798	\$ 10,805	\$ 71,104
Administration Specialist	1	\$54,766 - \$54,766	\$ 54,766		\$ 6,476	\$ 11,490	\$ 72,732
Part Time Administrative	0.75	\$19,344 - \$19,344	\$ 12,090		\$ 13,703	\$ 925	\$ 26,718
	5		\$ 239,130	\$ -	\$ 54,520	\$ 47,171	\$ 340,821
<i>Recreation</i>							
<i>Position</i>	<i>FTE</i>	<i>Salary Range</i>	<i>Total Salary</i>	<i>Overtime</i>	<i>Total Benefits</i>	<i>Retirement</i>	<i>Total Compensation</i>
Recreation Director	1	\$38,496 - \$38,496	\$ 38,496		\$ 13,862	\$ 8,076	\$ 60,435
Seniors Recreation Specialist	0.5	\$17.51 per Hour	\$ 12,607			\$ 2,645	\$ 15,252
Media Technician	0.3	\$16 per Hour	\$ 5,760			\$ 441	\$ 6,201
	1.8		\$ 56,863	\$ 11,000	\$ 13,862	\$ 11,162	\$ 92,887
<i>Police</i>							
<i>Position</i>	<i>FTE</i>	<i>Salary Range</i>	<i>Total Salary</i>	<i>Overtime</i>	<i>Total Benefits</i>	<i>Retirement</i>	<i>Total Compensation</i>
Chief of Police	1	\$99,000 - \$99,000	\$ 99,000			\$ 23,938	\$ 122,938
Commander	3	\$99,938 - \$99,938	\$ 299,813		\$ 55,264	\$ 41,847.28	\$ 396,924
Sergeant	5	\$93,416 - \$96,250	\$ 385,855		\$ 80,430	\$ 68,995.14	\$ 535,280
Investigator	3	\$83,191 - \$83,191	\$ 166,403		\$ 45,938	\$ 44,256.82	\$ 256,598
Police Officer	17	\$55,688 - \$88,838	\$ 1,256,428		\$ 221,027	\$ 239,186.91	\$ 1,716,642
Part Time Police Officer	1	\$22,000 - \$22,000	\$ 22,000			\$ 5,589	\$ 27,589
Community Service Officer	1	\$9,100 - \$9,100	\$ 12,090			\$ 925	\$ 13,015
Dispatcher	9	\$40,962 - \$57,999	\$ 460,835		\$ 100,597	\$ 98,872	\$ 660,304
Part Time Disatcher	0.2	\$15 per Hour	\$ 9,750			\$ 746	\$ 10,496
Crossing Guards		\$22.97 per Day	\$ 37,800			\$ 2,892	\$ 40,692
	40.2		\$ 2,749,974	\$ 377,900	\$ 503,257	\$ 527,248	\$ 4,158,378
<i>Fire</i>							
<i>Position</i>	<i>FTE</i>	<i>Salary Range</i>	<i>Total Salary</i>	<i>Overtime</i>	<i>Total Benefits</i>	<i>Retirement</i>	<i>Total Compensation</i>
Fire Chief	1	\$98,238 - \$98,238	\$ 98,238		\$ 6,476	\$ 20,610	\$ 125,324
Fire Prevention Officer	1	\$47,507 - \$47,507	\$ 47,507		\$ 13,862	\$ 9,967	\$ 71,336
Paid on Call Administrative Support	1	\$17,290 - \$17,290	\$ 17,290			\$ 3,627	\$ 20,917
Paid on Call Firefighters	4	\$14.13-\$21.16 per Hour	\$ 146,996			\$ 14,688	\$ 161,684
	7		\$ 310,032	\$ -	\$ 20,338	\$ 48,893	\$ 379,262
<i>Public Works</i>							
<i>Position</i>	<i>FTE</i>	<i>Salary Range</i>	<i>Total Salary</i>	<i>Overtime</i>	<i>Total Benefits</i>	<i>Retirement</i>	<i>Total Compensation</i>
Public Works Director	1	\$73,527 - \$73,527	\$ 73,527			\$ 15,426	\$ 88,953
Streets Foreman	1	\$68,515 - \$68,515	\$ 71,034		\$ 8,798	\$ 14,903	\$ 94,735
Equipment Operator	5	\$54,850 - \$62,400	\$ 318,980		\$ 60,315	\$ 66,922	\$ 446,217
Utility Worker	1	\$57,179 - \$57,179	\$ 59,032		\$ 8,671	\$ 12,385	\$ 80,088
Mechanic	1	\$68,515 - \$68,515	\$ 72,634		\$ 17,740	\$ 15,239	\$ 105,613
Part Time Utility	2	\$10.75-\$16.75 per Hour	\$ 80,080			\$ 6,126	\$ 86,206
	11		\$ 675,288	\$ -	\$ 95,524	\$ 131,001	\$ 901,813
Total FTE Positions	71.35		\$4,378,560	\$388,900	\$ 746,077	\$ 823,380	\$ 6,336,917
Total Compensation							\$ 6,336,917