

Village of Lyons, Illinois

A Historic Community with a Vision for the Future



ANNUAL BUDGET FOR FISCAL YEAR 2020

2020 ANNUAL BUDGET

MEMBERS OF THE VILLAGE BOARD

| | |
|-------------------|---------|
| CHRISTOPHER GETTY | MAYOR |
| IRMA QUINTERO | CLERK |
| PAT ALONZI | TRUSTEE |
| TERESA ECHEVERRIA | TRUSTEE |
| DANIEL HILKER | TRUSTEE |
| PAUL MARCHIORI | TRUSTEE |
| MIODRAG KOTUR | TRUSTEE |
| JAMES VESELSKY | TRUSTEE |

DEPARTMENT HEADS

| | |
|----------------|-------------------------------|
| THOMAS SHEAHAN | VILLAGE MANAGER |
| THOMAS HERION | POLICE CHIEF |
| GORDON NORD | FIRE CHIEF |
| JOHN PIERCE | DIRECTOR, BUILDING & PLANNING |
| TEDDY TALA | DIRECTOR, PARKS & RECREATION |
| RYAN GRACE | DIRECTOR, PUBLIC WORKS |
| DANIEL DENYS | DIRECTOR, FINANCE |

VILLAGE OF LYONS

BUDGET FOR FISCAL YEAR 2020

| TABLE OF CONTENTS | Page Number(s) |
|--|---------------------------|
| <hr/> | |
| Overview | |
| Transmittal Letter | 1 |
| Budget Overview | 2 |
| Community Profile | 3 - 4 |
| Organizational Chart | 5 |
| Village Funds | 6-7 |
| General Fund | |
| Overview | 8 – 9 |
| Revenues | 10-12 |
| Administration..... | 13-14 |
| Building..... | 15 |
| Police Department..... | 16 |
| Fire Department..... | 17 |
| Recreation and Community Events..... | 18 |
| Public Works..... | 19 |
| Other Funds | |
| Capital Improvement Fund | 20 |
| Tax Increment Financing Districts—Overview | 21 |
| District #1 | 22 |
| District #2 | 23 |
| District #3 | 24 |
| District #4 | 25 |
| Debt Service Fund..... | 26-27 |
| Enterprise Funds Overview | 28 |

TABLE OF CONTENTS

Page
Number(s)

| | |
|---|-------|
| Water and Sewer Fund | 29 |
| Garbage Collection Fund | 30 |
| Emergency 911 Fund | 31 |
| Fiduciary Funds--Pension Trust Funds..... | 32-34 |
| Salary Schedule – Position Control..... | 35 |

THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK



Village of Lyons

November 26, 2019

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, 2020. The annual budget provides the financial resources and spending priorities in providing the overall municipal services of the Village.

A major portion of Village spending is for salaries and related employee benefits; a preponderance of these employment costs are controlled by collective bargaining agreements. The key objective is to make certain that salary costs can be funded from the Village resources to provide a structurally balanced budget.

These contracts, coupled with continued prudent expense control will allow the Village to maintain funding for the police pension plan in 2020 in accordance with state mandated actuarial funding guidelines. This results in the pension plan being 90% funded by 2040. This funding method results in increasing pension contributions over the next 20+ years. The Village is researching options to exceed the state funding guidelines by further increasing pension funding from economic development initiatives in the next five years to reduce the later increases, and achieve 100% funding by 2040.

The preparation of this budget required all departments to justify the services they are providing rather than simply increase previous budgets. The primary focus is to improve Village conditions with timely responses to infrastructure repairs. As quarry operations near completion, the Village is preparing to undertake commercial development initiatives on the land, which will in turn generate new revenues to fund infrastructure and pension obligations, as well as moderate future tax increases imposed on residents.

We look forward to providing quality services to the residents of the Village for another year.

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 Village Budget was prepared by the Finance Department on behalf of the Village Manager who serves as Budget Officer. This process replaced the Board holding hearing and developing budgets by action of the Village Board in May 2009.

The major cost component of the Village Budget is salaries and related employee benefits. Further, a majority of Village employees are represented by collective bargaining agreements that also dictate financial terms as well as work rules and staffing levels. The constraints in these contracts significantly limited the ability of the Village to restructure operations to improve the quality of services at a more affordable price. Since 2014, the Village has addressed the structural balance of the Village's budget; the Village no longer balances spending through deficits and borrowing. Further, the Village has developed a flexible budget that has reserve in the event to unanticipated reductions in revenues or unexpected expenditures.

Budget Process

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

- Compile financial information for previous year's audits and other Village 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. As noted above, all staffing was reviewed to make certain that they were necessary to provide services.

- Consult economic and tax revenue estimates from local economists and state revenue offices.
- Prepare departmental budgets for review with departmental heads.
- Compile overall budget and determine adequacy of Village resources to fund.

The Village budget will go into effect on January 1, 2020.

Budget Preparation and Adoption Calendar

July – August 2019: Finance department compiles historical financial data and generates revenue estimates for budget year 2020.

September 2019: Staffing levels reviewed by Village department heads and salary and benefits schedules analyzed by Finance department.

October 2019: Preliminary budget generated by Finance department and departmental worksheets are created for review.

November 18th – 22nd: Budget meetings are held with the various department heads to discuss any changes and needs not addressed by preliminary budget.

Monday, November 25th: Budget finalized by Finance department and Village Manager.

Thursday, November 28th: Notice published in newspaper regarding budget availability to the public.

Monday, December 2nd: Preliminary budget available for inspection at Village Hall.

Tuesday, December 17th, 2019: Budget presentation and adoption of budget and tax levy following public hearing.

Friday, December 20th, 2019: Public Act 097-069 Disclosure published to website and tax levy filed with county clerk.

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 10,469 residents (US Census Bureau, 2018, American Community Survey). There are 4,159 occupied housing units in the Village and the median household income is \$47,226. The percent of Village residents in the labor force is 63.9% which is in line with the national average of 63.3%. Listed on the following page is a series of 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 | 8.2% |
| 5 to 9 years | 6.6% |
| 10 to 14 years | 7.1% |
| 15 to 19 years | 4.9% |
| 20 to 24 years | 8.1% |
| 25 to 34 years | 16.8% |
| 35 to 44 years | 11.3% |
| 45 to 54 years | 10.6% |
| 55 to 59 years | 5.6% |
| 60 to 64 years | 6.7% |
| 65 to 74 years | 8.9% |
| 75 to 84 years | 2.5% |
| 85 years and over | 2.6% |

Source: U.S. Census Bureau, 2013-2017 American Community Survey

Education, Population 18 Years and Over:

| <u>Education Level</u> | <u>Percent of Population</u> |
|--------------------------|------------------------------|
| Less than HS Diploma | 14.03% |
| High School Graduate | 38.69% |
| Some College, No Degree | 22.99% |
| Associate's Degree | 6.77% |
| Bachelor's Degree | 10.99% |
| Graduate or Professional | 6.53% |

Source: U.S. Census Bureau, 2013-2017 American Community Survey

Income:

| <u>Household Income</u> | <u>Percent of Population</u> |
|-------------------------|------------------------------|
| Under \$10,000 | 6.6% |
| \$10,000 to \$14,999 | 6.0% |
| \$15,000 to \$24,999 | 10.4% |
| \$25,000 to \$34,999 | 12.0% |
| \$35,000 to \$49,999 | 16.2% |
| \$50,000 to \$74,999 | 21.5% |
| \$75,000 to \$99,999 | 13.1% |
| \$100,000 to \$149,999 | 10.8% |
| \$150,000 to \$199,999 | 2.2% |
| \$200,000 or more | 1.2% |

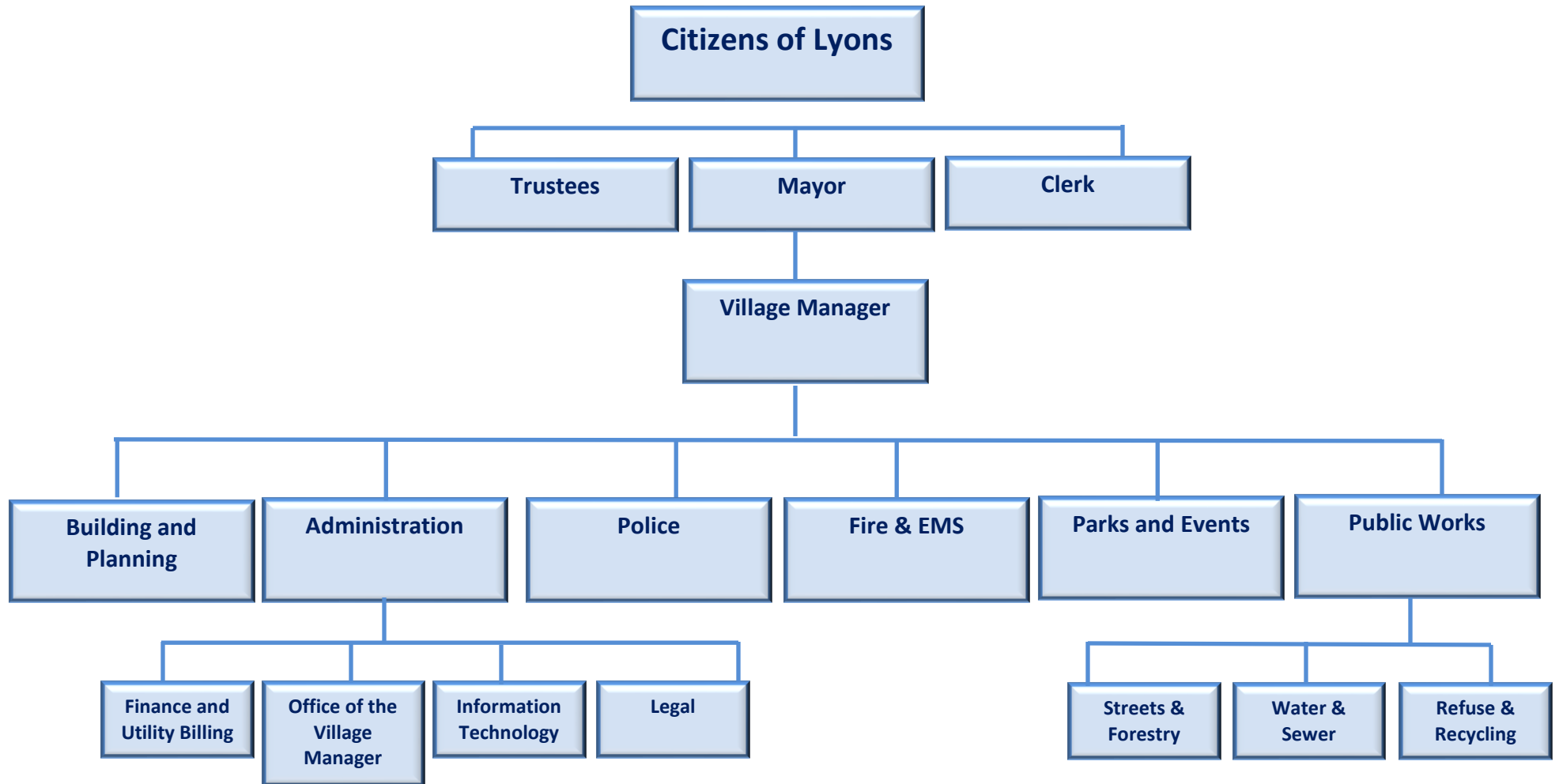
Source: U.S. Census Bureau, 2013-2017 American Community Survey

Economic Indicators:

| | |
|------------------------------|--------------|
| Median Family Income | \$ 60,980 |
| Families above Poverty Level | 88.5% |
| Median Home Value | \$156,300 |
| Average Household Size | 2.66 persons |
| Owner Occupied Homes | 60.3% |
| Percentage of Veterans | 5.9% |

Source: U.S. Census Bureau, 2013-2017 American Community Survey

Organizational Chart



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:

Governmental Funds

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 Village 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 Funds

These funds 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.

Until August of 2018, the Village has consolidated the operations of the dispatch function into the E911 Fund. In August, Cook County took over operations of the Police

Department's dispatch services, and Oak Lawn began operating the Fire Department's dispatch services. There is no longer activity associated with this fund, but it is presented to show the historical financial data.

Fiduciary Funds

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 unreserved 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 2020 budget includes a \$400,000 contingency line item. This line item is budgeted so that the Village is protected from any revenue shortfalls or unexpected expenditures during the fiscal year.

The overview of the historical General Fund operations and 2020 budgeted amounts are detailed on the following schedules.

Village of Lyons, Illinois
Schedule of Revenues, Expenditures, Transfers, and Changes in Fund Balance
Fiscal Year 2019 Budget

General Fund

Projected Financial Results for the Fiscal Years December 31, 2017 to 2020

| | FY 2017 | FY 2018 | FY 2019 | FY 2019 | Recommended |
|--|------------------|-------------------|-------------------|-------------------|--------------------|
| | Actual | Actual | Budget | Projected | FY 2020 Budget |
| Revenues | | | | | |
| Tax Revenue | 7,806,393 | 8,047,077 | 8,565,888 | 8,448,819 | 9,090,625 |
| Intergovernmental Revenue | 5,053 | 26,916 | - | 10,434 | 9,600 |
| Licenses, Permits, and Fees | 652,801 | 687,859 | 730,877 | 636,888 | 970,900 |
| Charges for Services | 504,780 | 456,076 | 485,296 | 604,016 | 716,540 |
| Fines and Forfeitures | 461,115 | 299,997 | 634,791 | 334,351 | 324,525 |
| Interest | 9,248 | 17,810 | 25,000 | 19,322 | 22,500 |
| Miscellaneous Revenue | 400,131 | 819,189 | 1,011,000 | 716,709 | 466,100 |
| Total Revenue | 9,839,521 | 10,354,924 | 11,452,852 | 10,770,539 | 11,600,790 |
| Expenditures | | | | | |
| Current | | | | | |
| Administration | 1,839,894 | 1,892,052 | 1,849,293 | 1,984,721 | 1,871,948 |
| Building, Planning, Zoning | 717,232 | 654,348 | 704,738 | 757,729 | 762,839 |
| Police Department | 4,183,980 | 4,361,385 | 4,128,619 | 4,319,067 | 4,242,328 |
| Fire Department & ESDA | 1,148,123 | 1,360,891 | 1,552,484 | 1,393,169 | 1,435,265 |
| Recreation | 396,179 | 417,799 | 387,719 | 373,874 | 373,136 |
| Public Works | 1,183,387 | 1,140,442 | 1,199,567 | 1,070,213 | 1,255,755 |
| Capital Outlay | - | - | - | - | - |
| Contingency | - | - | 400,000 | - | 400,000 |
| Total Expenditures | 9,468,795 | 9,826,917 | 10,222,419 | 9,898,772 | 10,341,270 |
| Excess (Deficiency) of Revenues Over Expenditures | 370,726 | 528,007 | 1,230,433 | 871,767 | 1,259,520 |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | 250,000 | 250,000 | 250,000 | 450,000 | 500,000 |
| Transfers Out (Capital Projects) | - | - | - | - | - |
| Transfers Out (Debt Service) | (740,000) | (973,576) | (1,239,114) | (1,205,000) | (1,600,000) |
| Total Other Financing Sources (Uses) | (490,000) | (723,576) | (989,114) | (755,000) | (1,100,000) |
| Net Change in Fund Balance | (119,274) | (195,569) | 241,319 | 116,767 | 159,520 |
| Fund Balance at Beginning of Year | 2,497,980 | 2,378,706 | 2,183,137 | 2,183,137 | 2,299,904 |
| Fund Balance at End of Year | 2,378,706 | 2,183,137 | 2,424,456 | 2,299,904 | 2,459,424 |

General Fund Revenues

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, 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.

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 55% of the previous year's levy.

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.

On November 4, 2014, the residents of the Village voted to implement a 1% non-home rule sales tax. This sales tax is similar to the Municipal Sales tax except it excludes groceries and titled equipment. The Village intends that this tax will fund capital expenditures particularly roads and alleys.

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 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 2020 follow.

Village of Lyons, Illinois
General Fund Revenues
Fiscal Year 2017 Actual to Fiscal Year 2020 Estimate

| | FY 2017 | FY 2018 | FY 2019 | FY 2019 | Recommended |
|-------------------------|-----------|-----------|-----------|-----------|-------------|
| | Actual | Actual | Budget | Projected | FY 2020 |
| | | | | | Budget |
| General Fund | | | | | |
| Taxes | | | | | |
| Property Taxes | | | | | |
| General/Corporate | 508,031 | 513,887 | 556,500 | 550,057 | 594,442 |
| Police Protection | 626,140 | 518,677 | 567,000 | 558,064 | 546,810 |
| Fire Protection | 357,585 | 339,262 | 372,750 | 364,090 | 357,236 |
| Ambulance Service | 124,942 | 92,363 | 105,000 | 99,356 | 95,263 |
| Street & Bridge | 49,341 | 42,550 | 48,300 | 46,246 | 45,727 |
| Liability Insurance | 42,038 | 38,183 | 43,050 | 41,343 | 40,963 |
| IMRF | 90,248 | 84,627 | 89,250 | 90,532 | 47,631 |
| Social Security | 85,903 | 80,863 | 91,350 | 86,446 | 47,631 |
| Auditing | 26,601 | 34,682 | 31,500 | 37,422 | 38,105 |
| Police Pension | 950,621 | 1,078,819 | 1,155,000 | 1,121,849 | 1,238,420 |
| Fire Pension | 51,115 | 52,943 | 58,800 | 55,070 | 56,205 |
| Road & Bridge | 31,916 | 31,682 | 33,600 | 29,784 | 30,380 |
| Total Property Taxes | 2,944,481 | 2,908,538 | 3,152,100 | 3,080,259 | 3,138,813 |
| Other Taxes | | | | | |
| Municipal Sales Tax | 1,496,129 | 1,590,979 | 1,693,000 | 1,673,642 | 1,849,824 |
| Non-Home Rule Sales Tax | 744,078 | 818,736 | 808,000 | 860,215 | 1,017,231 |
| Replacement Tax | 55,797 | 53,933 | 53,592 | 64,684 | 65,978 |
| Municipal Income Tax | 986,041 | 1,024,039 | 1,060,000 | 1,074,918 | 1,096,416 |
| Local Use Tax | 277,181 | 310,729 | 330,650 | 362,143 | 412,843 |
| Telecommunication Tax | 191,689 | 165,257 | 150,000 | 134,593 | 114,404 |
| Electric Tax | 278,415 | 293,132 | 295,000 | 281,839 | 284,658 |
| Natural Gas Tax | 123,796 | 134,620 | 137,632 | 146,696 | 149,630 |
| Cable TV Tax | 125,743 | 116,893 | 116,200 | 115,856 | 116,893 |
| Food & Beverage Tax | 220,351 | 224,981 | 236,913 | 239,780 | 277,075 |
| Hotel/Motel Tax | 80,679 | 81,410 | 92,809 | 63,325 | 60,159 |
| Foreign Fire Tax | 13,496 | 14,131 | 14,696 | 14,925 | 15,522 |
| Gasoline Tax | - | - | 50,000 | - | 45,000 |
| Host Tax | - | - | - | - | 80,000 |
| Gaming Fees | 268,517 | 309,699 | 375,296 | 335,944 | 366,179 |
| Total Other Taxes | 4,861,912 | 5,138,539 | 5,413,788 | 5,368,560 | 5,951,813 |
| Total Taxes | 7,806,393 | 8,047,077 | 8,565,888 | 8,448,819 | 9,090,625 |
| Intergovernmental | | | | | |
| Grants & Rmbsmnts | 5,053 | 26,916 | - | 10,434 | 9,600 |
| Total Intergovernmental | 5,053 | 26,916 | - | 10,434 | 9,600 |

| | FY 2017 | FY 2018 | FY 2019 | FY 2019 | Recommended |
|-----------------------------------|-----------|------------|------------|------------|-------------|
| | Actual | Actual | Budget | Projected | FY 2020 |
| | | | | | Budget |
| Licenses, Permits, & Fees | | | | | |
| Riverside Lawn Fire District Fees | 2,000 | 39,437 | 40,000 | - | - |
| Liquor License | 75,550 | 62,685 | 35,000 | 50,000 | 50,000 |
| Vehicle License | 224,167 | 212,019 | 244,785 | 222,931 | 228,500 |
| Building Fees | 261,194 | 273,843 | 301,092 | 261,175 | 587,400 |
| Business License | 89,890 | 99,875 | 110,000 | 102,782 | 105,000 |
| Total Licenses, Permits, & Fees | 652,801 | 687,859 | 730,877 | 636,888 | 970,900 |
| Charges for Services | | | | | |
| Antenna Agreements | 173,880 | 172,908 | 172,000 | 173,088 | 177,415 |
| Ads on Village Property | 4,189 | 3,133 | 4,000 | 3,058 | 3,500 |
| Fire Recovery Fee | 9,972 | 8,749 | 9,000 | 17,406 | 15,000 |
| Police & Fire Reports | 6,394 | 2,872 | 4,796 | 2,706 | 2,500 |
| Ambulance Service Fees | 284,296 | 227,427 | 275,000 | 281,966 | 275,000 |
| Recreation Fees | 26,049 | 19,002 | 20,500 | 22,381 | 25,000 |
| ETSB Reimbursement | - | 21,985 | - | 99,358 | 84,000 |
| District Officer Reimbursement | - | - | - | - | 130,000 |
| State Road Maintenance | - | - | - | 4,053 | 4,125 |
| Total Charges for Services | 504,780 | 456,076 | 485,296 | 604,016 | 716,540 |
| Fines & Forfeitures | | | | | |
| Liquor Fines | 2,500 | - | - | 15 | 25 |
| Nuisance Abatement & Adjudication | 187,031 | 122,973 | 150,000 | 141,227 | 132,500 |
| State Y-Tickets | 29,519 | 20,039 | 40,000 | 29,918 | 30,000 |
| Parking P-Tickets | 130,722 | 138,674 | 145,000 | 138,624 | 139,000 |
| Towing Fee P Tickets | 13,630 | 16,050 | 16,500 | 12,459 | 13,000 |
| DUI Fines | 5,645 | 896 | 1,460 | 1,450 | 1,500 |
| Red Light Photo Enforce | - | - | 250,000 | - | - |
| Alarm Board Fees | 225 | 15 | 50 | - | - |
| State DEF Seizures | 90,758 | - | 15,000 | 7,954 | 3,500 |
| Federal DEF Seizures | - | - | 15,000 | 1,504 | 3,500 |
| Other | 1,085 | 1,350 | 1,781 | 1,200 | 1,500 |
| Total Fines & Forfeitures | 461,115 | 299,997 | 634,791 | 334,351 | 324,525 |
| Total Interest | 9,248 | 17,810 | 25,000 | 19,322 | 22,500 |
| Miscellaneous | | | | | |
| Sale of Village Assets | 6,707 | 13,631 | 20,000 | 5,409 | 10,000 |
| Rent of Village Assets | 6,700 | 13,749 | 253,500 | 49,217 | 250,000 |
| Senior Taxi Fees | 2,751 | 1,721 | 2,500 | 1,200 | 1,100 |
| Project & Program Reimbursements | - | - | - | 9,572 | - |
| Insurance Recovery | 95,500 | 54,221 | 50,000 | 39,775 | 40,000 |
| Cobra Premium Payments | 3,395 | 819 | - | - | - |
| Quarry Royalty & Rmbsemt | 241,274 | 710,247 | 650,000 | 600,000 | 150,000 |
| Miscellaneous Revenue | 43,804 | 24,801 | 35,000 | 11,535 | 15,000 |
| Total Miscellaneous | 400,131 | 819,189 | 1,011,000 | 716,709 | 466,100 |
| Total General Fund | 9,839,521 | 10,354,924 | 11,452,852 | 10,770,539 | 11,600,790 |

General Fund Expenditures Administration

| | FY 2017 | FY 2018 | FY 2019 | FY 2019 | Recommended |
|---------------------------------|-----------|-----------|-----------|-----------|-------------------|
| | Actual | Actual | Budget | Projected | FY 2020 Budget |
| Administration | | | | | |
| Salaries & Benefits | 602,861 | 604,949 | 658,725 | 678,772 | 736,588 |
| Professional Services | 108,421 | 101,079 | 19,500 | 24,681 | 20,215 |
| Communications | 49,750 | 33,987 | 115,600 | 114,372 | 114,600 |
| Professional Development | 37,387 | 50,269 | 25,400 | 22,661 | 24,700 |
| Operations | 157,222 | 39,511 | 45,965 | 43,446 | 38,850 |
| Other Expenditures | 5,788 | 16,167 | - | 19,060 | 6,000 |
| Interfund Cost Transfer | (520,000) | (520,000) | (527,900) | (527,900) | (527,900) |
| | 441,429 | 325,962 | 337,290 | 375,092 | 413,053 |
| Legal Services | | | | | |
| Professional Services | 257,882 | 276,736 | 271,100 | 437,130 | 290,600 |
| | 257,882 | 276,736 | 271,100 | 437,130 | 290,600 |
| Finance | | | | | |
| Salaries & Benefits | 332,499 | 404,638 | 376,744 | 386,500 | 386,075 |
| Professional Services | 219,598 | 211,627 | 238,520 | 157,226 | 147,500 |
| Operations | 16,918 | 21,643 | 14,150 | 27,559 | 13,000 |
| Other Expenditures | - | 2,590 | - | 2,720 | - |
| | 569,015 | 640,498 | 629,414 | 574,006 | 546,575 |
| Risk Management | | | | | |
| Professional Services | 242,455 | 221,614 | 218,500 | 213,640 | 219,000 |
| Other Expenditures | - | - | - | - | - |
| | 242,455 | 221,614 | 218,500 | 213,640 | 219,000 |
| Technology & Communications | | | | | |
| Salaries & Benefits | 47,284 | 89,035 | 100,288 | 106,095 | 116,221 |
| Professional Services | 42,196 | 45,628 | 51,200 | 50,539 | 53,500 |
| Communications | - | 7,063 | 6,000 | - | - |
| Other Expenditures | 84,045 | 58,084 | 60,000 | 64,729 | 58,000 |
| | 173,525 | 199,810 | 217,488 | 221,362 | 227,721 |
| Building & Grounds | | | | | |
| Professional Services | 41,452 | 55,055 | 57,500 | 53,315 | 57,500 |
| Operations | 114,136 | 172,377 | 118,000 | 110,177 | 117,500 |
| | 155,588 | 227,432 | 175,500 | 163,492 | 175,000 |
| Administration Department Total | 1,839,894 | 1,892,052 | 1,849,292 | 1,984,721 | 1,871,948 |

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 six Divisions to provide the services described above. These divisions include:

- **Village Administration**
- **Legal Services**
- **Finance & Utility Billing**
- **Risk Management**
- **Technology & Communications**
- **Building & Grounds**

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 debt covenants and capital grant awards
- Maintain Village Financial Management Software

Staffing:

Staffing levels for the upcoming year are expected to remain the same with the exception of the Finance department. The finance department was operating with two part-time cash receipt clerks, but will operate with one full-time cash receipts clerk in 2020.

| Administration FTE Employees | | | |
|---|-------------|-------------|-------------|
| | 2018 | 2019 | 2020 |
| Village Manager | 0.5 | 0.5 | 0.5 |
| Finance | 3.75 | 4.75 | 4.5 |
| Media Tech | 1 | 1 | 1 |
| Administrative Support | 3.25 | 3.25 | 3.25 |
| Total | 8.5 | 9.5 | 9.25 |

Building

| | FY 2017 Actual | FY 2018 Actual | FY 2019 Budget | FY 2019 Projected | Recommended FY 2020 Budget |
|-----------------------------------|-------------------|-------------------|-------------------|----------------------|----------------------------------|
| Building, Planning & Zoning | | | | | |
| Building | | | | | |
| Salaries & Benefits | 506,221 | 533,358 | 554,213 | 587,276 | 599,239 |
| Professional Services | 120,324 | 60,550 | 69,500 | 118,916 | 104,500 |
| Communications | 12,409 | 8,111 | 7,325 | 8,025 | 7,450 |
| Professional Development | 2,152 | 5,338 | 3,450 | 3,680 | 850 |
| Operations | 76,126 | 46,991 | 70,250 | 39,831 | 50,800 |
| Total Building, Planning & Zoning | 717,232 | 654,348 | 704,738 | 757,729 | 762,839 |

Mission

The mission of the Building 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 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 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.

Recently, the Building Department has taken the lead role in addressing vacant houses. This includes maintaining yards if the owner or bank does not do so, monitoring compliance, and in extreme cases, demolishing dangerous structures.

Services:

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

Staffing:

There are no changes to the building department's staffing levels in the upcoming years.

| FTE Employees | | | |
|------------------------|------|------|------|
| | 2018 | 2019 | 2020 |
| Building Director | 1 | 1 | 1 |
| Inspector | 2.5 | 3.25 | 3.25 |
| Administrative Support | 1.75 | 1.75 | 1.75 |
| Total | 5.25 | 6 | 6 |

Police

| | FY 2017 | FY 2018 | FY 2019 | FY 2019 | Recommended |
|--------------------------|-----------|-----------|-----------|-----------|-------------|
| | Actual | Actual | Budget | Projected | FY 2020 |
| | | | | | Budget |
| Police Department | | | | | |
| Salaries & Benefits | 2,271,441 | 2,233,748 | 2,204,053 | 2,318,996 | 2,271,452 |
| Police Pension | 950,620 | 1,087,645 | 1,200,000 | 1,200,000 | 1,300,000 |
| PEDA Expense | 60,210 | 122,298 | 98,821 | 93,047 | 92,798 |
| Professional Services | 41,763 | 298,071 | 412,494 | 354,953 | 357,186 |
| Communications | 12,850 | 11,317 | 11,100 | 21,399 | 31,942 |
| Professional Development | 170,675 | 16,087 | 21,250 | 22,934 | 25,000 |
| Operations | 676,421 | 592,219 | 180,900 | 307,738 | 163,950 |
| Total Police Department | 4,183,980 | 4,361,385 | 4,128,618 | 4,319,067 | 4,242,328 |

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
- Patrol Operations
- Records Management

Services:

- Criminal Investigations
- Neighborhood Patrolling
- Drug Enforcement & Tactical Investigations
- DUI Checkpoints
- Enforcing Local Ordinances
- Records Collection and Maintenance
- School Crossings & Traffic Control

Staffing:

The Police department plans to hire three Tier II officers and a part-time community service officer in the upcoming year. The goal is to alleviate part-time and overtime costs, as well as restore staffing levels to a recommended level.

| Police Department FTE Employees | | | |
|------------------------------------|--------------|-------------|--------------|
| | 2018 | 2019 | 2020 |
| Chief of Police | 1 | 1 | 1 |
| Deputy Chief of Police | 0.25 | 0 | 0 |
| Police Officer | 6.75 | 10.25 | 14 |
| Part-Time Officers | 4.5 | 3.25 | 2 |
| Community Svc Officer | 0 | 0 | 0.25 |
| Administrative Support | 2.25 | 3 | 2.5 |
| Records | 0 | 1 | 1 |
| Crossing Guards | 1 | 1 | 1 |
| Total | 15.75 | 19.5 | 21.75 |

Fire

| | FY 2017 Actual | FY 2018 Actual | FY 2019 Budget | FY 2019 Projected | Recommended FY 2020 Budget |
|----------------------------|-------------------|-------------------|-------------------|----------------------|----------------------------------|
| Fire Department | | | | | |
| Operations | | | | | |
| Salaries & Benefits | 454,792 | 508,229 | 578,064 | 489,098 | 555,492 |
| Fire Pension | 59,106 | 58,379 | 56,000 | 58,593 | 58,593 |
| Communications | 34,134 | 120,059 | 101,240 | 9,170 | 5,825 |
| Professional Development | 18,452 | 28,662 | 52,980 | 42,055 | 47,890 |
| Operations | 135,848 | 158,300 | 231,200 | 265,837 | 256,875 |
| | 702,332 | 873,629 | 1,019,484 | 864,753 | 924,675 |
| Emergency Medical Services | | | | | |
| Professional Services | 434,817 | 473,062 | 472,000 | 475,087 | 484,589 |
| Operations | 10,974 | 14,200 | 61,000 | 53,329 | 26,000 |
| | 445,791 | 487,262 | 533,000 | 528,416 | 510,589 |
| Total Fire Department | 1,148,123 | 1,360,891 | 1,552,484 | 1,393,169 | 1,435,265 |

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**

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

Services:

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

Staffing:

Staffing levels are expected to remain relatively stagnant in the Fire Department. There are plans to hire additional part-time firefighters to increase Paid-On-Call staffing.

| FTE Employees | | | |
|-------------------|------|------|------|
| | 2018 | 2019 | 2020 |
| Fire Chief | 1 | 1 | 1 |
| POC Firefighter | 3.25 | 1.75 | 5 |
| POC Admin Support | 1 | 1 | 1 |
| Total | 5.25 | 3.75 | 7 |

Recreation and Events

| | FY 2017 Actual | FY 2018 Actual | FY 2019 Budget | FY 2019 Projected | Recommended FY 2020 Budget |
|-----------------------------|-------------------|-------------------|-------------------|----------------------|----------------------------------|
| Recreation and Events | | | | | |
| Recreation Department | | | | | |
| Salaries & Benefits | 164,382 | 128,224 | 134,559 | 144,917 | 149,236 |
| Professional Services | 400 | - | - | (1,876) | 1,000 |
| Communications | 11,242 | 115 | 200 | 239 | - |
| Operations | 220,155 | 289,460 | 252,960 | 230,593 | 222,900 |
| Total Recreation and Events | 396,179 | 417,799 | 387,719 | 373,874 | 373,136 |

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 Events Divisions are responsible for coordinating and providing resources for various community events.

Services & Events:

- Easter Egg Hunt
- Father's Day Car Show
- Senior Citizen activities and trips
- Youth recreation programs and classes
- Youth Summer Camp
- July 4th Parade & Fireworks
- Halloween – Monsters in the Park
- Music In the Park
- Breakfast with Santa

Staffing:

There are no expected changes to staffing levels in the parks department during budget year 2020.

| | Parks FTE Employees | | |
|---------------------|------------------------|------------|-------------|
| | 2018 | 2019 | 2020 |
| Recreation Director | 1 | 1 | 1 |
| Personnel | 2 | 2.5 | 2.25 |
| Total | 3 | 3.5 | 3.25 |

Public Works

| | FY 2017 Actual | FY 2018 Actual | FY 2019 Budget | FY 2019 Projected | Recommended FY 2020 Budget |
|--------------------------|-------------------|-------------------|-------------------|----------------------|----------------------------------|
| Public Works | | | | | |
| Salaries & Benefits | 1,285,276 | 1,279,605 | 1,319,727 | 1,237,935 | 1,362,455 |
| Professional Services | 16,640 | 1,869 | 5,000 | 8,591 | 11,500 |
| Communications | 32,304 | 8,564 | 5,940 | 3,238 | 5,850 |
| Professional Development | - | - | 400 | 116 | 450 |
| Operations | 374,167 | 375,404 | 399,000 | 350,832 | 406,000 |
| Interfund Cost Transfer | (525,000) | (525,000) | (530,500) | (530,500) | (530,500) |
| Total Public Works | 1,183,387 | 1,140,442 | 1,199,567 | 1,070,213 | 1,255,755 |

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 water and sewer services and refuse services to Village residents and businesses.

To accomplish the department's varying responsibilities, the following five Divisions within the Public Works Department have been established:

- **Administration**
- **Streets & Forestry**
- **Garage**
- **Water and Sewer**
- **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 are outlined as follows.

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
- Maintenance and repair of all Village vehicles and equipment
- Street patching, repairs and maintenance
- Street sweeping, striping and signage
- Tree trimming & removal of dead, dying & diseased trees

Staffing:

The Public Works department plans to increase the amount of Tier II workers to both replace recently retired Tier I employees and to restore have more adequate staffing levels for the upcoming budget year. The department has been operating with reduced staffing levels for the past several years.

| Public Works FTE Employees | | | |
|-------------------------------|-----------|--------------|--------------|
| | 2018 | 2019 | 2020 |
| Public Works Director | 1 | 1 | 1 |
| Deputy Director | 1 | 1 | 1 |
| Tier I Foremen | 2 | 1.5 | 1 |
| Tier I Operator | 3 | 2.5 | 2 |
| Tier II | 2.25 | 3.5 | 6.75 |
| Mechanic | 1 | 1 | 1 |
| Part-Time Utility Workers | 3.75 | 3.25 | 5 |
| Total | 14 | 13.75 | 17.75 |

Capital Projects Fund

Village of Lyons, Illinois
Fiscal Year 2020 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Capital Improvement Fund

Fiscal Year 2017 through Fiscal Year 2020 Proposed Budget

| | FY 2017 Actual | FY 2018 Actual | FY 2019 Budget | FY 2019 Projected | Recommended FY 2020 Budget |
|--|--------------------|-------------------|--------------------|----------------------|----------------------------------|
| Revenues | | | | | |
| Intergovernmental Revenue | 273,660 | 274,616 | 285,000 | 333,234 | 466,847 |
| Interest | 211 | 1,391 | 1,200 | 929 | 1,000 |
| Grant Revenue | 539,434 | 480,492 | - | 45,000 | 110,000 |
| Sale of Capital Assets | 69,535 | - | - | - | - |
| Project Contributions | - | - | - | 22,200 | 500,000 |
| Total Revenue | 882,840 | 756,499 | 286,200 | 401,363 | 1,077,847 |
| Expenditures | | | | | |
| Capital Outlay | 3,561,953 | 1,578,874 | 1,500,000 | 1,277,417 | 5,100,000 |
| Principal Payments | 100,000 | - | - | - | - |
| Cost of Issuance | 65,000 | 34,300 | - | - | - |
| Total Expenditures | 3,726,953 | 1,613,174 | 1,500,000 | 1,277,417 | 5,100,000 |
| Excess (Deficiency) of Revenues Over Expenditures | (2,844,113) | (856,675) | (1,213,800) | (876,054) | (4,022,153) |
| Other Financing Sources (Uses) | | | | | |
| Bond Proceeds including Net Bond Premium | 4,100,000 | 1,800,000 | 1,500,000 | 6,100,000 | - |
| Transfers In | - | - | - | - | - |
| Transfers Out | (250,000) | (250,000) | (250,000) | (550,000) | (500,000) |
| Total Other Financing Sources (Uses) | 3,850,000 | 1,550,000 | 1,250,000 | 5,550,000 | (500,000) |
| Net Change in Fund Balance | 1,005,887 | 693,325 | 36,200 | 4,673,946 | (4,522,153) |
| Fund Balance at Beginning of Year | (1,367,782) | (361,895) | 331,430 | 331,430 | 5,005,376 |
| Fund Balance at End of Year | (361,895) | 331,430 | 367,630 | 5,005,376 | 483,223 |

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)
- Illinois Department of Transportation Funds for Specific Road Projects
- Bond Funds
- 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 is reserved for three purposes:

- 1) Debt Service** – Funds on hand in each TIF Fund 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. Any fund remaining at the end of the TIF Fund term are deemed surplus and distributed to the underlying taxing bodies.

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

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

The TIF Districts will fund allocable debt service with an operating transfer to the Debt Service Fund. Any shortfalls in the TIF District Funds to fund debt service will be funded through general sales taxes.

Tax Increment Fund 1

Village of Lyons, Illinois
Fiscal Year 2020 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #1

Fiscal Year 2017 through Fiscal Year 2020 Proposed Budget

| | FY 2017 | FY 2018 | FY 2019 | FY 2019 | Recommended FY 2020 |
|--|-----------|-----------|-----------|-----------|------------------------|
| | Actual | Actual | Budget | Projected | Budget |
| Revenues | | | | | |
| Taxes | 295,685 | 238,035 | 275,000 | 266,317 | 275,000 |
| Interest | - | - | - | - | - |
| Total Revenue | 295,685 | 238,035 | 275,000 | 266,317 | 275,000 |
| Expenditures | | | | | |
| Developer Subsidies | - | - | - | - | - |
| Community Development | 15,616 | 14,451 | 15,000 | 18,000 | 18,000 |
| Debt Service | | | | | |
| Principal Retirement | - | - | - | - | - |
| Interest & Fiscal Charges | - | - | - | - | - |
| Issuance Cost | | - | | | |
| Total Expenditures | 15,616 | 14,451 | 15,000 | 18,000 | 18,000 |
| Excess (Deficiency) of Revenues Over Expenditures | 280,069 | 223,584 | 260,000 | 248,317 | 257,000 |
| Other Financing Sources (Uses) | | | | | |
| Debt Issuance | - | - | - | - | - |
| Transfers In | - | - | - | - | - |
| Transfers Out | (280,000) | (227,500) | (260,000) | (240,000) | (260,000) |
| Total Other Financing Sources (Uses) | (280,000) | (227,500) | (260,000) | (240,000) | (260,000) |
| Net Change in Fund Balance | 69 | (3,916) | - | 8,317 | (3,000) |
| Fund Balance at Beginning of Year | 4,151 | 4,220 | 304 | 304 | 8,621 |
| Fund Balance at End of Year | 4,220 | 304 | 304 | 8,621 | 5,621 |

Tax Increment Fund 2

Village of Lyons, Illinois
Fiscal Year 2020 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #2

Fiscal Year 2017 through Fiscal Year 2020 Proposed Budget

| | FY 2017 Actual | FY 2018 Actual | FY 2019 Budget | FY 2019 Projected | Recommended FY 2020 Budget |
|--|-------------------|-------------------|-------------------|----------------------|----------------------------------|
| Revenues | | | | | |
| Taxes | 170,755 | 180,453 | 185,000 | 191,215 | 190,000 |
| Interest | - | - | - | - | - |
| Total Revenue | 170,755 | 180,453 | 185,000 | 191,215 | 190,000 |
| Expenditures | | | | | |
| Developer Subsidies | - | - | - | - | - |
| Professional Services | - | - | - | - | - |
| Debt Service | | | | | |
| Principal Retirement | - | - | - | - | - |
| Interest & Fiscal Charges | - | - | - | - | - |
| Issuance Cost | - | - | - | - | - |
| Total Expenditures | - | - | - | - | - |
| Excess (Deficiency) of Revenues Over Expenditures | 170,755 | 180,453 | 185,000 | 191,215 | 190,000 |
| Other Financing Sources (Uses) | | | | | |
| Debt Issuance | - | - | - | - | - |
| Transfers In | - | - | - | - | - |
| Transfers Out | (170,000) | (181,000) | (185,000) | (190,000) | (190,000) |
| Total Other Financing Sources (Uses) | (170,000) | (181,000) | (185,000) | (190,000) | (190,000) |
| Net Change in Fund Balance | 755 | (547) | - | 1,215 | - |
| Fund Balance at Beginning of Year | 1,516 | 2,271 | 1,724 | 1,724 | 2,939 |
| Fund Balance at End of Year | 2,271 | 1,724 | 1,724 | 2,939 | 2,939 |

Tax Increment Fund 3

Village of Lyons, Illinois
Fiscal Year 2020 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #3

Fiscal Year 2017 through Fiscal Year 2020 Proposed Budget

| | FY 2017 | FY 2018 | FY 2019 | FY 2019 | Recommended FY 2020 |
|--|-----------|-----------|-----------|-----------|------------------------|
| | Actual | Actual | Budget | Projected | Budget |
| Revenues | | | | | |
| Taxes | 565,932 | 389,195 | 600,000 | 610,511 | 670,000 |
| Interest | 8 | 2 | - | - | - |
| Total Revenue | 565,940 | 389,197 | 600,000 | 610,511 | 670,000 |
| Expenditures | | | | | |
| Developer Subsidies | - | - | - | - | - |
| Professional Services | - | - | - | - | - |
| Debt Service | | | | | |
| Principal Retirement | - | - | - | - | - |
| Interest & Fiscal Charges | - | - | - | - | - |
| Total Expenditures | - | - | - | - | - |
| Excess (Deficiency) of Revenues Over Expenditures | 565,940 | 389,197 | 600,000 | 610,511 | 670,000 |
| Other Financing Sources (Uses) | | | | | |
| Debt Issuance | | | | | |
| Transfers Out | (570,000) | (389,000) | (600,000) | (610,000) | (670,000) |
| Total Other Financing Sources (Uses) | (570,000) | (389,000) | (600,000) | (610,000) | (670,000) |
| Net Change in Fund Balance | (4,060) | 197 | - | 511 | - |
| Fund Balance at Beginning of Year | 5,178 | 1,118 | 1,315 | 1,315 | 1,826 |
| Fund Balance at End of Year | 1,118 | 1,315 | 1,315 | 1,826 | 1,826 |

Tax Increment Fund 4

Village of Lyons, Illinois
Fiscal Year 2020 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #4

Fiscal Year 2017 through Fiscal Year 2020 Proposed Budget

| | FY 2017 Actual | FY 2018 Actual | FY 2019 Budget | FY 2019 Projected | Recommended FY 2020 Budget |
|--|-------------------|-------------------|-------------------|----------------------|----------------------------------|
| Revenues | | | | | |
| Taxes | 20,321 | 71,350 | 120,000 | 90,752 | 115,000 |
| Interest | 7 | - | - | - | - |
| Total Revenue | 20,328 | 71,350 | 120,000 | 90,752 | 115,000 |
| Expenditures | | | | | |
| Community Development | 1,861 | | | | |
| Capital Outlay | 140,000 | 104,472 | | 90,000 | 15,000 |
| Total Expenditures | 141,861 | 104,472 | - | 90,000 | 15,000 |
| Excess (Deficiency) of Revenues Over Expenditures | (121,533) | (33,122) | 120,000 | 752 | 100,000 |
| Other Financing Sources (Uses) | | | | | |
| Debt Issuance | | | | 800,000 | - |
| Transfers In | 250,000 | 109,000 | 300,000 | 300,000 | 300,000 |
| Transfers Out | (270,000) | (75,850) | (400,000) | (400,000) | (400,000) |
| Total Other Financing Sources (Uses) | (20,000) | 33,150 | (100,000) | 700,000 | (100,000) |
| Net Change in Fund Balance | (141,533) | 28 | 20,000 | 700,752 | - |
| Fund Balance at Beginning of Year | (718,416) | (859,949) | (859,921) | (718,416) | (17,664) |
| Fund Balance at End of Year | (859,949) | (859,921) | (839,921) | (17,664) | (17,664) |

Debt Service Fund

Village of Lyons, Illinois
Fiscal Year 2020 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Debt Service Fund

Fiscal Year 2017 through Fiscal Year 2020 Proposed Budget

| | FY 2017 Actual | FY 2018 Actual | FY 2019 Budget | FY 2019 Projected | Recommended FY 2020 Budget |
|--|-------------------|-------------------|-------------------|----------------------|----------------------------------|
| Revenues | | | | | |
| Taxes | 659,896 | 636,974 | 655,900 | 664,754 | 678,049 |
| Total Revenue | 659,896 | 636,974 | 655,900 | 664,754 | 678,049 |
| Expenditures | | | | | |
| Debt Service | | | | | |
| Principal Retirement | 800,000 | 2,065,000 | 1,795,000 | 5,010,000 | 2,132,000 |
| Costs of issuance | 1,121,047 | 1,250,218 | - | - | - |
| Interest & Fiscal Charges | - | - | 1,210,111 | 1,210,111 | 1,361,555 |
| Total Expenditures | 1,921,047 | 3,315,218 | 3,005,111 | 6,220,111 | 3,493,555 |
| Excess (Deficiency) of Revenues Over Expenditures | (1,261,151) | (2,678,244) | (2,349,211) | (5,555,357) | (2,815,506) |
| Other Financing Sources (Uses) | | | | | |
| Bond Proceeds including net bond premium | - | - | - | 3,215,000 | - |
| Transfers In | 1,780,000 | 1,737,926 | 2,384,114 | 2,445,000 | 2,820,000 |
| Transfers Out | - | - | - | - | - |
| Total Other Financing Sources (Uses) | 1,780,000 | 1,737,926 | 2,384,114 | 5,660,000 | 2,820,000 |
| Net Change in Fund Balance | 518,849 | (940,318) | 34,903 | 104,643 | 4,494 |
| Fund Balance at Beginning of Year | 641,049 | 1,159,898 | 219,580 | 219,580 | 324,223 |
| Fund Balance at End of Year | 1,159,898 | 219,580 | 254,483 | 324,223 | 328,717 |

Description

The Debt Service Fund accounts for the repayment of General Obligation Debt of the Village. 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 the TIF Funds and transfers the funds to the Debt Service Fund for payment. See Page 25 for Debt Service Schedule that summarizes the projected 2019 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 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

VILLAGE OF LYONS, ILLINOIS Debt Service Payments in 2020

| General Obligation Debt | | | |
|--|---------------------|---------------------|---------------------|
| | <i>Principal</i> | <i>Interest</i> | <i>Total</i> |
| Series 2019A | \$ - | \$ 25,300 | \$ 25,300 |
| Series 2015 C | \$ 465,000 | \$ 99,000 | \$ 564,000 |
| Series 2015 D | \$ - | \$ 20,150 | \$ 20,150 |
| | \$ 465,000 | \$ 144,450 | \$ 609,450 |
| Sales Tax Supported Debt | | | |
| | <i>Principal</i> | <i>Interest</i> | <i>Total</i> |
| Series 2019B | \$ - | \$ 315,483 | \$ 315,483 |
| Series 2019C | \$ 165,000 | \$ 19,166 | \$ 184,166 |
| Series 2015 A | \$ - | \$ 20,000 | \$ 20,000 |
| | \$ 165,000 | \$ 354,649 | \$ 519,649 |
| Debt Supported by TIF Funds | | | |
| | <i>Principal</i> | <i>Interest</i> | <i>Total</i> |
| Alternative Revenue Bonds, Series 2014A | \$ 500,000 | \$ 138,000 | \$ 638,000 |
| Alternative Revenue Bonds, Series 2014B | \$ 260,000 | \$ 316,119 | \$ 576,119 |
| | \$ 760,000 | \$ 454,119 | \$ 1,214,119 |
| Debt Supported by Income Tax/Other General Fund | | | |
| | <i>Principal</i> | <i>Interest</i> | <i>Total</i> |
| Installment Contracts, Series 2016A | \$ 10,000 | \$ - | \$ 10,000 |
| Installment Contracts, Series 2016B | \$ 180,000 | \$ 15,262 | \$ 195,262 |
| Alternative Revenue Bonds, Series 2017 | \$ 202,000 | \$ 104,000 | \$ 306,000 |
| Alternative Revenue Bonds, Series 2018A | \$ 100,000 | \$ 67,375 | \$ 119,878 |
| | \$ 492,000 | \$ 186,637 | \$ 678,637 |
| Non-Home Rule Sales Tax Debt | | | |
| | <i>Principal</i> | <i>Interest</i> | <i>Total</i> |
| Series 2015 B | \$ 155,000 | \$ 221,700 | \$ 376,700 |
| | \$ 155,000 | \$ 221,700 | \$ 376,700 |
| Grand Total | \$ 2,037,000 | \$ 1,361,555 | \$ 3,398,555 |

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.

- **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 enterprise fund.

Water and Sewer Fund

Village of Lyons, Illinois
Fiscal Year 2020 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Water and Sewer Fund

Fiscal Year 2017 through Fiscal Year 2020 Proposed Budget

| | FY 2017 Actual | FY 2018 Actual | FY 2019 Budget | FY 2019 Projected | Recommended FY 2020 Budget |
|---|-------------------|-------------------|-------------------|----------------------|----------------------------------|
| Revenues | | | | | |
| Charges for Services | 3,029,504 | 2,986,658 | 3,383,965 | 3,067,701 | 3,227,039 |
| Operating Expenses | | | | | |
| Administration | 395,000 | 463,750 | 402,900 | 402,900 | 402,900 |
| Operations | 2,142,393 | 2,242,483 | 2,243,500 | 2,270,569 | 2,139,930 |
| Depreciation & Amortization | 235,114 | 255,245 | 265,000 | 283,630 | 283,630 |
| Total Expenditures | 2,772,507 | 2,961,478 | 2,911,400 | 2,957,098 | 2,826,460 |
| Operating Income | 256,997 | 25,180 | 472,565 | 110,602 | 400,579 |
| Nonoperating Expenses | | | | | |
| Principal Repayment | (230,098) | (285,291) | (405,191) | (369,041) | (425,556) |
| Interest and Fiscal Charges | (166,942) | (140,039) | (181,724) | (168,230) | (176,254) |
| Capital Outlay | (701,273) | (1,303,904) | (125,000) | (346,593) | (385,000) |
| Eliminations for Accounting Purposes | 931,731 | 1,589,195 | 530,191 | 715,634 | 810,556 |
| Transfers Out | - | - | - | - | - |
| Total Other Financing Sources (Uses) | (166,582) | (140,039) | (181,724) | (168,230) | (176,254) |
| Change in Net Assets | 90,415 | (114,859) | 290,841 | (57,627) | 224,325 |
| Net Assets - Beginning | 3,929,251 | 4,019,666 | 3,904,807 | 3,904,807 | 3,847,180 |
| Net Asset - Ending | 4,019,666 | 3,904,807 | 4,195,648 | 3,847,180 | 4,071,504 |

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.

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 2020 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Garbage Fund

Fiscal Year 2017 through Fiscal Year 2020 Proposed Budget

| | FY 2017 Actual | FY 2018 Actual | FY 2019 Budget | FY 2019 Projected | Recommended FY 2020 Budget |
|---|-------------------|-------------------|-------------------|----------------------|----------------------------------|
| Revenues | | | | | |
| Charges for Services | 645,991 | 659,647 | 721,400 | 676,318 | 729,937 |
| Operating Expenses | | | | | |
| Administration | 125,000 | 125,000 | 128,500 | 128,050 | 128,500 |
| Operations | 486,542 | 523,509 | 525,000 | 507,582 | 502,500 |
| Capital Outlay | 19,919 | 42,004 | 30,000 | 6,294 | 225,000 |
| Eliminations for Accounting Purposes | (19,919) | (42,004) | (30,000) | (6,294) | (225,000) |
| Depreciation & Amortization | 37,095 | 63,016 | 40,000 | 65,000 | 85,500 |
| Total Expenditures | 648,637 | 711,525 | 693,500 | 700,632 | 716,500 |
| Operating Income | (2,646) | (51,878) | 27,900 | (24,314) | 13,437 |
| Change in Net Assets | (2,646) | (51,878) | 27,900 | (24,314) | 13,437 |
| Net Assets - Beginning | 13,385 | 10,739 | (41,139) | (41,139) | (65,453) |
| Net Asset - Ending | 10,739 | (41,139) | (13,239) | (65,453) | (52,016) |

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.

In 2015, the Village took over the operation of the collection of refuse and recycling materials from a private vendor. It is projected that the operation was profitable in the initial year of operation. The fund will ultimately repay the remaining deficit and equipment purchases.

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

Village of Lyons, Illinois
Fiscal Year 2020 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Emergency 911 Fund

Fiscal Year 2017 through Fiscal Year 2020 Proposed Budget

| | FY 2017 | FY 2018 | FY 2019 | FY 2019 | Recommended |
|--------------------------------|-----------|-----------|---------|-----------|-------------|
| | Actual | Actual | Budget | Projected | FY 2020 |
| | | | | | Budget |
| Revenues | | | | | |
| E911 Surcharge | 90,833 | 136,896 | - | - | - |
| Total Revenues | 90,833 | 136,896 | - | - | - |
| Operating Expenses | | | | | |
| Salaries and Benefits | 250,428 | 146,235 | - | - | - |
| Operations | 328,020 | 312,847 | - | - | - |
| Interfund Charges | (550,000) | (331,041) | - | - | - |
| Depreciation & Amortization | - | - | - | - | - |
| Total Expenditures | 28,448 | 128,041 | - | - | - |
| Operating Income | 62,385 | 8,855 | - | - | - |
| Nonoperating Income | | | | - | - |
| Transfer In | - | - | - | - | - |
| Interest | - | - | - | 0 | - |
| Interest and Fiscal | - | - | - | - | - |
| Principal | - | - | - | - | - |
| Elimination for Accounting | | | | | |
| Purposes | - | - | - | - | - |
| Total Nonoperating Income | - | - | - | 0 | - |
| Income (Loss) Before Transfers | 62,385 | 8,855 | - | 0 | - |
| Transfers Out | - | - | - | - | - |
| Change in Net Assets | 62,385 | 8,855 | - | 0 | - |
| Net Asset - Beginning | (71,240) | (8,855) | - | - | 0 |
| Net Asset - Ending | (8,855) | - | - | 0 | 0 |

Description

This fund accounted for the collection of certain E911 surcharges and dedicated them to providing dispatch service in the Village.

In August of 2018, Cook County took over operations of the Police Department's dispatch operations, and Oak Lawn took over operations of the Fire Department's operations. Expenditures related to these services are reflected in their respective departments in the general fund.

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 full time Police Officers. The fund has numerous retirees and participants. The Fund has assets that are held in trust for the beneficiaries of the Fund: the pensioners and their eligible dependents. Full time fund managers are hired to manage the funds of the plan.

Historical funding has been below actuarial funding standards. Starting in 2011, the Village has increased funding to ensure the long term stability of the fund. In 2016, the Village began funding the full actuarial liability for the year in accordance with state actuarial standards. This funding will result in the fund being 90% funded by 2040.

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 Firefighter. 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's surviving spouse. The Village funds the annual pension expenses on a pay as you go matter through the Fire Pension property tax. The Village anticipates to eliminate the fund after it fulfills its payment obligation to the current beneficiary.

Police Pension Trust Fund

Village of Lyons, Illinois
Fiscal Year 2020 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Police Pension Fund

Fiscal Year 2017 through Fiscal Year 2020 Proposed Budget

| | FY 2017 | FY 2018 | FY 2019 | FY 2019 | Recommended FY 2020 |
|---|------------------|------------------|------------------|------------------|------------------------|
| | Actual | Actual | Budget | Projected | Budget |
| Additions | | | | | |
| Contributions - Employer | 950,621 | 1,087,645 | 1,200,000 | 1,200,000 | 1,300,000 |
| Contributions - Plan Members | 103,355 | 77,055 | 79,523 | 85,004 | 83,829 |
| Total Contributions | 1,053,976 | 1,164,700 | 1,279,523 | 1,285,004 | 1,383,829 |
| Investment Income | | | | | |
| Interest | 261,251 | 361,016 | - | - | - |
| Net Change in Fair Value | 749,527 | (636,745) | - | - | - |
| | 1,010,778 | (275,729) | - | - | - |
| Less Investment Expense | (24,105) | (24,244) | - | - | - |
| Net Investment Income | 986,673 | (299,973) | 735,000 | 735,000 | 735,000 |
| Total Additions | 2,040,649 | 864,727 | 2,014,523 | 2,020,004 | 2,118,829 |
| Deductions | | | | | |
| Benefits & Refunds | 1,429,126 | 1,689,211 | 1,750,000 | 1,750,000 | 1,750,000 |
| Administration | 38,553 | 28,973 | 30,000 | 30,000 | 30,000 |
| Total Deductions | 1,467,679 | 1,718,184 | 1,780,000 | 1,780,000 | 1,780,000 |
| Change in Net Assets | 572,970 | (853,457) | 234,523 | 240,004 | 338,829 |
| Net Plan Assets Held in Trust for Pension Benefits | | | | | |
| Beginning Balance | 9,357,499 | 9,930,469 | 9,077,012 | 9,077,012 | 9,317,016 |
| Ending Balance | 9,930,469 | 9,077,012 | 9,311,535 | 9,317,016 | 9,655,846 |

Fire Pension Trust Fund

Village of Lyons, Illinois
Fiscal Year 2020 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fire Pension Fund

Fiscal Year 2016 through Fiscal Year 2019 Proposed Budget

| | FY 2017 Actual | FY 2018 Actual | FY 2019 Budget | FY 2019 Projected | Recommended FY 2020 Budget |
|---|-------------------|-------------------|-------------------|----------------------|----------------------------------|
| Additions | | | | | |
| Contributions - Plan Members | - | - | - | - | - |
| Contributions - Employer | 59,106 | 58,379 | 58,600 | 58,600 | 58,600 |
| Total Contributions | 59,106 | 58,379 | 58,600 | 58,600 | 58,600 |
| Investment Income | | | | | |
| Interest | 138 | 255 | 150 | 150 | 150 |
| Net Change in Fair Value | - | - | - | - | - |
| | 138 | 255 | 150 | 150 | 150 |
| Less Investment Expense | - | - | - | - | - |
| Net Investment Income | 138 | 255 | 150 | 150 | 150 |
| Total Additions | 59,244 | 58,634 | 58,750 | 58,750 | 58,750 |
| Deductions | | | | | |
| Administration | - | - | - | - | - |
| Benefits & Refunds | 58,593 | 58,593 | 58,593 | 58,593 | 58,593 |
| Total Deductions | 58,593 | 58,593 | 58,593 | 58,593 | 58,593 |
| Change in Net Assets | 651 | 41 | 157 | 157 | 157 |
| Net Plan Assets Held in Trust for Pension Benefits | | | | | |
| Beginning | 25 | 676 | 717 | 717 | 874 |
| Ending | 676 | 717 | 874 | 874 | 1,031 |

Position and Salary Schedule

Village of Lyons, Cook County, Illinois

2020 Budget

Positions and Salaries

| Administration | FTE | Salary Range | Total Salary | Total Benefits | Retirement | Total Compensation |
|-------------------------------------|--------------|----------------------------|---------------------|-----------------------|---------------------|---------------------------|
| Elected Officials | | | | | | |
| Mayor / Liquor Commissioner | 1.00 | \$46,659 - \$46,659 | \$ 46,659 | \$ 33,445 | \$ 7,876 | \$ 87,980 |
| Clerk | 0.25 | \$8,008 - \$8,008 | \$ 8,008 | \$ - | \$ 613 | \$ 8,621 |
| Trustee | 2.00 | \$7,752 - \$13,132 | \$ 63,018 | \$ 75,346 | \$ 5,767 | \$ 144,131 |
| Administration | | | | | | |
| Boards & Commission | 0.10 | \$3,500 - \$4,500 | \$ 32,500 | \$ - | \$ 2,486 | \$ 34,986 |
| Village Manager | 0.50 | \$95,000 - \$95,000 | \$ 95,000 | \$ 26,701 | \$ 7,268 | \$ 128,969 |
| Liquor Commission | 0.25 | \$7,000 - \$7,000 | \$ 7,000 | \$ - | \$ 1,182 | \$ 8,182 |
| Administrative Assistant | 3.00 | \$42,224 - \$76,960 | \$ 169,187 | \$ 42,698 | \$ 28,559 | \$ 240,444 |
| Part-Time Administrative Support | 0.50 | \$23,400 - \$23,400 | \$ 23,400 | \$ 124 | \$ 1,790 | \$ 25,315 |
| Workers Compensation | | | \$ | \$ 2,372 | | \$ 2,372 |
| Finance | | | | | | |
| Assistant Finance Director | 1.00 | \$73,840 - \$73,840 | \$ 73,840 | \$ 11,562 | \$ 12,464 | \$ 97,866 |
| Accounting Clerk | 3.00 | \$32,760 - \$69,368 | \$ 170,830 | \$ 44,488 | \$ 28,836 | \$ 244,155 |
| Financial Analyst | 0.25 | \$10,000 - \$15,000 | \$ 25,000 | \$ - | \$ 3,297 | \$ 28,297 |
| Overtime | | | \$ 4,750 | \$ - | \$ 802 | \$ 5,552 |
| Tuition Reimbursement | | | | \$ 3,000 | | \$ 3,000 |
| Workers Compensation | | | \$ | \$ 1,460 | | \$ 1,460 |
| Technology & Media | | | | | | |
| Media Technician | 1.25 | \$2,500 - \$70,096 | \$ 72,596 | \$ 29,576 | \$ 12,023 | \$ 114,196 |
| Workers Compensation | | | \$ | \$ 386 | | \$ 386 |
| | 13.10 | | \$ 791,789 | \$ 271,159 | \$ 112,962 | \$ 1,175,910 |
| Building and Planning | | | | | | |
| Building Director | 1.00 | \$94,910 - \$94,910 | \$ 94,910 | \$ 20,051 | \$ 16,021 | \$ 130,982 |
| Inspector | 3.25 | \$4,368 - \$83,200 | \$ 225,264 | \$ 65,300 | \$ 37,621 | \$ 328,186 |
| Administrative Assistants | 1.75 | \$28,288 - \$36,400 | \$ 64,688 | \$ 42,892 | \$ 10,919 | \$ 118,499 |
| Workers Compensation | | | \$ | \$ 13,139 | | \$ 13,025 |
| | 6.00 | | \$ 384,862 | \$ 141,382 | \$ 64,562 | \$ 590,692 |
| Parks and Recreation | | | | | | |
| Recreation Director | 1.00 | \$56,992 - \$56,992 | \$ 56,992 | \$ 11,785 | \$ 9,725 | \$ 78,502 |
| Part Time | 2.25 | \$11.00-\$15.00 per Hour | \$ 57,000 | \$ - | \$ 4,361 | \$ 61,361 |
| Overtime | | | \$ 2,500 | \$ - | \$ 191 | \$ 2,691 |
| Workers Compensation | | | \$ | \$ 4,455 | | \$ 4,455 |
| | 3.25 | | \$ 116,492 | \$ 16,240 | \$ 14,277 | \$ 147,009 |
| Police | | | | | | |
| Chief of Police | 1.00 | \$125,008 - \$125,008 | \$ 125,008 | \$ 32,252 | \$ 1,813 | \$ 159,072 |
| Police Officer | 14.00 | \$56,000 - \$97,538 | \$ 1,087,433 | \$ 257,668 | \$ 31,854 | \$ 1,376,955 |
| Part Time Police Officer | 2.00 | \$30 - 35 per hour | \$ 125,000 | \$ - | \$ 9,563 | \$ 134,563 |
| Community Service Officer | 0.25 | \$25,000 - \$25,000 | \$ 25,000 | \$ - | \$ 1,913 | \$ 26,913 |
| Crossing Guards | 1 | \$25 per Day | \$ 32,000 | \$ - | \$ 2,448 | \$ 34,448 |
| Administration Assistant | 2.50 | \$19,968 - \$61,880 | \$ 140,088 | \$ 10,712 | \$ 16,716 | \$ 167,516 |
| Records | 1.00 | \$38,480 - \$38,480 | \$ 38,480 | \$ 11,562 | \$ 4,330 | \$ 54,372 |
| Overtime | | | \$ 185,500 | \$ - | \$ 2,690 | \$ 188,190 |
| Police Pension | | | | \$ 1,300,000 | | |
| Tuition Reimbursement | | | \$ | \$ 2,500 | | |
| Workers Compensation | | | \$ | \$ 90,683 | | \$ 90,683 |
| | 21.75 | | \$ 1,758,509 | \$ 405,377 | \$ 1,371,325 | \$ 2,232,711 |
| Fire | | | | | | |
| Fire Chief | 1.00 | \$122,762 - \$122,762 | \$ 122,762 | \$ 11,785 | \$ 20,722 | \$ 155,269 |
| Paid on Call Administrative Support | 1.00 | \$59,800 - \$59,800 | \$ 59,800 | \$ 11,562 | \$ 9,569 | \$ 80,931 |
| Paid on Call Firefighters | 5.00 | \$17.66 - \$28.75 per Hour | \$ 258,800 | \$ 615 | \$ 20,374 | \$ 279,789 |
| Workers Compensation | | | \$ | \$ 34,950 | | \$ 34,950 |
| | 7.00 | | \$ 441,362 | \$ 58,912 | \$ 50,665 | \$ 550,939 |
| Public Works | | | | | | |
| Public Works Director | 1.00 | \$96,928 - \$96,928 | \$ 96,928 | \$ 32,252 | \$ 16,361 | \$ 145,541 |
| Deputy Director | 1.00 | \$84,968 - \$84,968 | \$ 84,968 | \$ 37,451 | \$ 14,343 | \$ 136,762 |
| Tier I - Foremen | 1.00 | \$80,704 - \$80,704 | \$ 80,704 | \$ 20,918 | \$ 13,623 | \$ 115,245 |
| Tier I - Equipment Operator | 2.00 | \$73,507 - \$73,507 | \$ 141,482 | \$ 10,641 | \$ 23,882 | \$ 176,004 |
| Tier I - Mechanic | 1.00 | \$84,136 - \$84,136 | \$ 84,136 | \$ 29,820 | \$ 14,202 | \$ 128,158 |
| Tier II - CDL | 5.75 | \$49,920 - \$49,920 | \$ 237,120 | \$ 52,773 | \$ 40,026 | \$ 329,918 |
| Tier II - Non-CDL | 1.00 | \$38,064 - \$38,064 | \$ 38,064 | \$ 24,227 | \$ 6,425 | \$ 68,716 |
| Seasonal | 5.00 | | \$ 135,000 | \$ - | \$ 2,566 | \$ 137,566 |
| Overtime | | | \$ 45,000 | \$ - | \$ 2,797 | \$ 47,797 |
| Workers Compensation | | | \$ | \$ 62,011 | | \$ 62,011 |
| | 17.75 | | \$ 943,402 | \$ 270,092 | \$ 134,225 | \$ 1,347,719 |

Village of Lyons 35