

Village of Lyons, Illinois

A Historic Community with a Vision for the Future



ANNUAL BUDGET FOR FISCAL YEAR 2012

2012 ANNUAL BUDGET

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VILLAGE OF LYONS

BUDGET FOR FISCAL YEAR 2012

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Village of Lyons

BUDGET TRANSMITTAL

December 5, 2012

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, 2012. 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.

Preparation of the 2012 Village Budget was a greater challenge due to deficiencies in financial management and prior year audit reports. The Village Board voted to replace the existing Village Manager on April 28, 2011 to enable the Village to move forward with major pending initiatives opposed by the previous manager and former board members. After this change, it was subsequently discovered that the Village had not maintained its internal accounting and budget system since 2009. In completing the pending 2010 audit, several errors in financial reporting that overstated funds available for Village spending was uncovered. Accordingly, the focus of the Village was to address the issues that were not properly being addressed and determine the appropriate budgetary approaches.

The attached budget reflects corrections for many of the issues that were uncovered since the change in Village Manager. The accompanying budget provides a framework for the expenditures for 2012 compared to the previous four years. Overall, the budget establishes renewed financial controls, elimination of deficits, and adequate resources for key Village processes.

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 current year budget has been developed based on maintaining current service levels with incremental changes for pressing needs of the Village. In 2009, the Village faced significant financial challenges resulting in downsizing operations. It was not until October 2010 that the Village was able to regain financial stability with the issuance of the Debt Certificates that funded substantial interfund borrowing from the General Fund that approached \$2.3 million resulting in an unreserved deficit in the General Fund of almost \$1 million. The Debt Certificates repaid these borrowings as well as providing adequate funds to complete the development of Veterans Park.

On April 28, 2011, the Village Manager was replaced partially due to not completing the 2010 financial restructuring provided by the Debt Certificates. Since 2010, all of the key department heads had been replaced except the Fire Department. During 2011, the key focus of the Village administration was to stabilize operations, address critical issues, and determine a new operating environment in the Village. Rather than simply pursue the same approach to issues, the Village management team critically questioned each function of their respective departments. The goal was to maximize the services provided citizens with the existing Village resources.

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 (December 5, 2012)
- Village Board Workshop (week of December 10)
- Finance (December 18, 2012)
- Public Hearing (December 19, 2012)
- Adoption (December 19, 2012)

This Budget will replace the continuing appropriation in 2012 of the 2011 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 2012 budgeted amounts are detailed on the following schedules.

VILLAGE OF LYONS, ILLINOIS
GENERAL FUND

Schedule of Revenues, Expenditures, Transfers, and Changes in Fund Balance
Actual Results for Fiscal Years 2008 to 2010, Preliminary 2011, and 2012 Budget Recommendation

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Preliminary	FY 2012 Budget
Revenues						
Property Taxes	2,422,286	2,398,936	2,460,220	2,764,628	2,816,751	2,859,242
Other Taxes	3,359,958	2,976,494	3,115,105	3,066,000	3,197,873	3,506,000
Intergovernmental Revenue	93,916	110,403	73,286	119,875	211,889	250,000
Licenses, Permits, and Fees	343,400	341,380	421,844	463,100	448,983	502,000
Charges for Services	611,117	589,219	628,332	769,029	1,113,592	1,260,500
Fines and Forfeitures	952,210	756,118	588,273	852,927	727,820	797,250
Interest	60,236	7,016	6,633	6,120	2,670	3,500
Miscellaneous Revenue	378,106	267,994	359,219	328,000	414,012	466,000
Total Revenue	8,221,229	7,447,560	7,652,912	8,369,679	8,933,589	9,644,492
Expenditures						
Current						
Administration	1,143,870	1,356,869	1,470,332	1,128,899	1,200,001	1,433,545
Building, Planning, Zoning	256,725	265,979	286,812	283,752	377,113	371,223
Health	50,423	37,730	35,090	6,535	8,025	-
Police	4,097,114	4,206,563	4,088,775	4,377,294	4,973,229	4,695,965
Fire	1,169,268	1,172,780	1,115,463	1,133,793	1,145,210	1,141,106
Recreation	322,768	188,544	162,955	195,131	181,018	254,487
Public Works	1,239,537	1,103,928	958,964	901,660	1,115,935	1,355,204
Capital Outlay	36,511	62,524	2,854	184,600	-	35,300
Total Expenditures	8,316,216	8,394,917	8,121,244	8,211,664	9,000,532	9,286,831
Excess (Deficiency) of Revenues Over Expenditures	(94,987)	(947,357)	(468,332)	158,015	(66,943)	357,662
Other Financing Sources (Uses)						
Transfers In	410,589	335,250	1,476,257	340,000	740,700	354,000
Transfers Out	(257,290)	(302,861)	(785,984)	(675,886)	(604,369)	(590,413)
Total Other Financing Sources (Uses)	153,299	32,389	690,273	(335,886)	136,331	(236,413)
Net Change in Fund Balance	58,312	(914,968)	221,941	(177,871)	69,388	121,249
Fund Balance at Beginning of Year	2,488,233	2,546,545	1,631,577	1,853,518	1,853,518	1,675,647
Fund Balance at End of Year	2,546,545	1,631,577	1,853,518	1,675,647	1,922,906	1,796,895

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 2012 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 2012 property tax collections, the PTELL limitation was determined to be 1.5% based on the increase in consumer prices from October 1, 2009 to September 31, 2010. Taxes are also limited to a rate per

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 2012:

VILLAGE OF LYONS, ILLIONOS
General Fund Revenues including Revenue Estimate for 2012

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2011	FY 2012
	Actual	Actual	Actual	Budget	Preliminary	Recommended
						Budget
Taxes						
Property Taxes						
General	393,378	244,314	294,545	484,605	489,084	496,420
Police Protection	592,249	624,027	631,640	642,510	657,120	666,977
Fire Protection	370,184	399,347	412,545	410,850	420,284	426,588
Ambulance Service	246,939	274,441	292,291	292,050	298,828	303,310
Street & Bridge	49,297	49,761	47,802	48,015	49,088	49,824
Liability Insurance	212,341	235,738	239,261	237,600	243,162	246,809
IMRF	158,068	159,588	153,117	152,460	155,866	158,204
Social Security	118,494	127,167	102,576	102,960	105,261	106,840
Auditing	14,924	15,330	15,685	16,038	16,446	16,693
Police Pension	196,389	199,799	201,169	306,900	301,077	305,593
Fire Pension	33,968	35,435	35,353	35,640	36,437	36,983
Road & Bridge	36,055	33,989	34,236	35,000	44,098	45,000
Total Property Taxes	2,422,286	2,398,936	2,460,220	2,764,628	2,816,751	2,859,242
Other Taxes						
Municipal Sales Tax	1,100,754	995,009	1,076,302	995,000	1,118,951	1,250,000
Replacement Tax	63,286	53,627	58,584	50,000	59,100	62,000
Municipal Income Tax	969,641	833,531	801,800	865,000	879,484	975,000
Local Use Tax	152,567	125,967	134,545	140,000	154,857	175,000
Excise Tax	387,816	388,966	387,969	360,000	388,095	390,000
Electric Tax	288,026	269,129	313,248	260,000	274,145	290,000
Natural Gas Tax	227,766	156,004	158,287	190,000	149,372	175,000
Cable TV Tax	91,312	91,411	120,718	120,000	111,600	115,000
Hotel/Motel Tax	70,619	62,850	63,652	78,000	62,269	70,000
Foreign Fire Tax	8,171	-	-	8,000	-	4,000
Total Other Taxes	3,359,958	2,976,494	3,115,105	3,066,000	3,197,873	3,506,000
Total Taxes	5,782,244	5,375,430	5,575,325	5,830,628	6,014,624	6,365,242
Total Intergovernmental	93,916	110,403	73,286	119,875	211,889	250,000

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2011	FY 2012
	Actual	Actual	Actual	Budget	Preliminary	Recommended
						Budget
Licenses, Permits, & Fees						
Riverside Lawn Fire District Fees	-	2,000	2,000	-	-	2,000
Liquor License	31,492	9,025	42,180	30,000	40,830	50,000
Vehicle License	129,641	132,041	177,779	225,000	188,046	200,000
Building Fees	100,891	92,607	91,128	98,100	117,748	125,000
Business License	81,376	105,707	108,757	110,000	102,359	125,000
Total Licenses, Permits, & Fees	343,400	341,380	421,844	463,100	448,983	502,000
Charges for Services						
Antenna Agreements	154,241	166,342	185,280	227,910	240,000	255,000
Ads on Village Property	7,399	5,916	5,167	6,000	5,500	6,000
Collection Agency Revenue	2,352	699	1,626	2,000	837	1,000
Police & Fire Reports	3,101	2,555	2,167	2,500	4,133	3,500
Ambulance Service Fees	151,133	195,777	204,216	210,000	200,000	225,000
Health Department Fees	12	195	156	500	-	-
Recreation Fees	124,444	58,777	59,720	88,500	53,122	75,000
Other	4,290	-	-	-	-	-
Interfund Charges						
Water & Sewer Admin	109,424	105,958	125,000	171,570	275,000	350,000
Water & Sewer Public Works	-	-	-	-	250,000	250,000
Garbage Admin	54,721	53,000	45,000	60,049	85,000	95,000
Total Charges for Services	611,117	589,219	628,332	769,029	1,113,592	1,260,500
Fines & Forfeitures						
Liquor Fines	6,000	1,325	1,050	2,200	1,500	1,000
Nuisance Abatement & Adjudication	5,927	9,811	9,844	10,000	63,762	40,000
State Y-Tickets	445,201	295,968	264,196	385,000	250,263	275,000
Red Light Enforce Fines	85,501	43,061	16,119	20,000	7,000	8,000
Parking P-Tickets	197,962	177,955	170,154	205,000	171,602	175,000
Towing Fee P Tickets	101,685	82,100	58,730	105,000	62,780	70,000
DUI Fines	3,933	6,243	5,641	6,500	2,522	4,000
Alarm Board Fees	7,433	11,653	12,080	13,500	7,939	12,500
State DEF Seizures	44,090	58,812	43,803	50,000	130,440	175,000
Federal DEF Seizures	53,371	68,690	6,129	40,000	28,222	35,000
Other	1,107	500	527	15,727	1,790	1,750
Total Fines & Forfeitures	952,210	756,118	588,273	852,927	727,820	797,250
Total Interest	60,236	7,016	6,633	6,120	2,670	3,500
Miscellaneous						
Sale of Village Assets	124	23,977	14,451	-	5,295	-
Rent of Village Assets	-	4,000	200	12,000	100	-
Special Event Revenues	3,200	2,394	2,440	2,500	100	2,500
Senior Taxi Donation	1,923	2,135	4,000	5,000	1,000	2,500
Project & Program Reimbursements	18,000	-	-	-	23,497	25,000
Overtime Reimbursement	5,900	15,952	-	2,500	-	25,000
Refunds & Rebates	-	-	1,845	-	45,434	30,000
Insurance Recovery	16,095	19,541	41,421	30,000	14,414	50,000
Cobra Premium Payments	-	-	-	-	7,796	6,000
Quarry Royalty & Rmbsemnt	276,585	199,995	269,849	260,000	290,000	320,000
Other	56,279	-	25,013	16,000	26,376	5,000
Total Miscellaneous	378,106	267,994	359,219	328,000	414,012	466,000
Total General Fund	8,221,229	7,447,560	7,652,912	8,369,679	8,933,589	9,644,492

General Fund Expenditures Administration

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2011	FY 2012
	Actual	Actual	Actual	Budget	Preliminary	Recommended
						Budget
Manager and Elected Officials						
Salaries and Benefits	262,882	266,162	255,167	159,706	227,894	443,645
Professional Services	3,555	36,000	36,000	500	36,000	40,000
Communications	45,689	95,477	-	65,650	-	25,000
Professional Development	18,995	16,134	21,106	18,100	-	10,000
Operations	20,571	20,659	33,407	7,750	-	30,000
Other Expenditures	10,755	14,847	61,917	1,750	10,090	50,150
Interest			23,203			
	<u>362,447</u>	<u>449,279</u>	<u>430,800</u>	<u>253,456</u>	<u>273,985</u>	<u>598,795</u>
Legal Services						
Professional Services	166,057	160,540	324,727	152,000	281,864	250,000
	<u>166,057</u>	<u>160,540</u>	<u>324,727</u>	<u>152,000</u>	<u>281,863</u>	<u>250,000</u>
Finance						
Salaries & Benefits	165,490	176,011	123,792	140,232	96,442	-
Professional Services	22,471	22,110	74,353	123,500	172,622	201,000
Communications	18,626	33,458	18,100	15,050	(8,070)	-
Professional Development	2,997	1,732	933	750	100	-
Operations	4,165	5,798	1,088	2,650	92	-
Other Expenditures	13,633	13,364	3,329	2,400	-	-
	<u>227,382</u>	<u>252,473</u>	<u>221,594</u>	<u>284,582</u>	<u>261,186</u>	<u>201,000</u>
Human Resources						
Salaries & Benefits	73,187	93,797	112,147	112,041	48,182	-
Professional Services	3,200	4,519	3,989	2,000	690	-
Communications	501	38	250	-	-	-
Professional Development	-	145	2,544	-	-	-
Operations	420	1,796	-	-	-	-
	<u>77,308</u>	<u>100,295</u>	<u>118,930</u>	<u>114,041</u>	<u>48,872</u>	<u>-</u>
Risk Management						
Professional Services	219,872	255,680	185,927	232,500	192,330	220,000
Other Expenditures	8,853	-	64,863	500	1,530	1,500
	<u>228,725</u>	<u>255,680</u>	<u>250,790</u>	<u>233,000</u>	<u>193,860</u>	<u>221,500</u>
Information Technology						
Professional Services	35,004	107,130	80,225	70,000	88,025	95,000
Communications	-	-	-	-	1,123	1,250
Operations	34,815	3,258	2,157	6,000	32,126	28,000
Other Expenditures	12,132	28,214	41,109	15,820	18,960	38,000
	<u>81,951</u>	<u>138,602</u>	<u>123,491</u>	<u>91,820</u>	<u>140,235</u>	<u>162,250</u>
Total	<u>1,143,870</u>	<u>1,356,869</u>	<u>1,470,332</u>	<u>1,128,899</u>	<u>1,200,001</u>	<u>1,433,545</u>

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)	2011 Actual	2012 Budget
Village President	1	1
Village Clerk	1	1
Village Trustee	6	6
Village Manager	1	1
Village Collector	1	1
Administration Specialist	4	4
Clerk Assistant	1	1
Total	15	15

2012 Objectives:

- Completion and Grand Opening of Veterans Park
- 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

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Preliminary	FY 2012 Recommended Budget
Salaries & Benefits	217,336	231,524	236,690	249,727	313,459	331,913
Professional Services	16,666	15,870	30,370	17,000	16,315	17,500
Communications	4,915	7,042	4,129	2,825	4,522	3,610
Professional Development	1,334	586	169	500	9,084	400
Operations	5,428	9,206	14,665	11,950	26,114	16,300
Other Expenditures	7,515	-	-	-	4,207	-
	253,194	264,228	286,023	282,002	373,701	369,723
Planning & Zoning						
Professional Services	258	182	100	500	1,144	500
Operations	3,248	1,372	689	1,000	2,268	1,000
Other Expenditures	25	197	-	250	-	-
	3,531	1,751	789	1,750	3,412	1,500
TOTAL	256,725	265,979	286,812	283,752	377,113	371,223

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.

Services:

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

Staffing:

Position (FTE)	2011 Actual	2012 Budget
Building Director	1	1
Building Inspector	1.5	1.25
Quarry Inspector	0.5	0.5
Administration Specialist	1.5	1.5
Total	4.5	4.25

Police

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2011	FY 2012
	Actual	Actual	Actual	Budget	Preliminary	Recommended
						Budget
Administration						
Salaries & Benefits	443,525	488,244	558,492	598,862	683,048	1,372,102
Communications	17,144	12,863	12,946	9,050	6,057	10,875
Professional Development	25,503	13,559	14,972	17,050	18,134	33,200
Operations	86,080	112,964	114,616	110,100	158,126	198,500
Other Expenditures	77,970	155,147	84,950	81,500	266,063	74,000
	<u>650,222</u>	<u>782,777</u>	<u>785,976</u>	<u>816,562</u>	<u>1,131,429</u>	<u>1,688,677</u>
Investigations						
Salaries & Benefits	488,317	472,600	447,824	460,308	420,885	282,149
Communications	1,831	270	1,159	-	1,352	1,600
Professional Development	3,018	1,626	1,637	2,535	2,296	2,500
Operations	15,165	11,576	13,389	5,750	10,501	500
	<u>508,331</u>	<u>486,072</u>	<u>464,009</u>	<u>468,593</u>	<u>435,033</u>	<u>286,749</u>
Patrol Operations						
Salaries & Benefits	2,274,689	2,241,204	2,174,647	2,320,861	2,594,354	1,921,335
Professional Services	3,904	3,602	4,615	3,700	7,116	-
Communications	2,235	2,546	703	2,000	2,879	1,000
Professional Development	3,000	7,000	5,000	6,000	-	-
Operations	76,682	62,499	34,219	35,400	53,867	47,000
Other Expenditures	2,150	7,990	14,284	23,000	28,261	30,000
	<u>2,362,660</u>	<u>2,324,841</u>	<u>2,233,468</u>	<u>2,390,961</u>	<u>2,686,478</u>	<u>1,999,335</u>
Dispatch Operations						
Salaries & Benefits	565,110	608,019	603,154	696,438	693,185	703,505
Communications	120	320	120	-	-	-
Professional Development	3,709	865	100	990	300	100
Operations	6,962	2,779	1,947	3,750	5,888	17,600
Other Exp	-	890	-	-	20,916	-
	<u>575,901</u>	<u>612,873</u>	<u>605,321</u>	<u>701,178</u>	<u>720,289</u>	<u>721,205</u>
Total	<u>4,097,114</u>	<u>4,206,563</u>	<u>4,088,775</u>	<u>4,377,294</u>	<u>4,973,229</u>	<u>4,695,965</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

Salaries were budgeted based on where personnel are assigned in 2012 rather than allocating salaries of employees by function. The key impact is that administrator's salaries and benefits were not allocated to operating units.

Staffing:

Position (FTE)	2011 Actual	2012 Budget
Chief of Police	1	1
Commander	4	4
Sergeant	5	5
Investigator	2	2
Patrol Officer	18.5	19.5
Dispatcher	10	10
Total	40.5	41.5

Fire

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2011	FY 2012
	Actual	Actual	Actual	Budget	Preliminary	Recommended
						Budget
Operations						
Salaries & Benefits	559,658	567,535	572,889	581,601	607,153	601,756
Communications	18,649	12,313	13,380	20,100	15,557	13,150
Professional Development	13,586	7,634	8,161	15,850	12,258	16,250
Operations	104,343	88,000	46,717	71,300	76,161	85,950
Other Expenditures	3,177	8,923	10,852	8,000	6,445	-
Total Operations	699,413	684,405	651,999	696,851	717,575	717,106
Emergency Medical Services						
Professional Services	453,847	474,014	426,095	427,088	420,578	419,000
Operations	10,319	10,932	36,299	8,000	6,445	5,000
Total EMS	464,166	484,946	462,394	435,088	427,023	424,000
Emergency Services & Disaster Agency (ESDA)						
Professional Services	-	-	-	-	-	-
Communications	1,728	1,800	111	133	-	-
Professional Development	180	160	120	144	-	-
Operations	3,781	1,469	839	1,577	612	-
Total ESDA	5,689	3,429	1,070	1,854	612	-
Total	1,169,268	1,172,780	1,115,463	1,133,793	1,145,210	1,141,106

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:

Position (FTE)	2011 Actual	2012 Budget
Fire Chief	1	1
Fire Prevention Officer	1	1
POC Admin Support	0.5	0.5
Total FTE Staff	2.5	2.5

Recreation and Events

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2011	FY 2012
	Actual	Actual	Actual	Budget	Preliminary	Recommended
						Budget
Recreation Department						
Salaries & Benefits	26,322	27,610	27,364	27,402	31,392	76,063
Professional Services	122,581	71,532	64,338	87,000	62,133	64,500
Communications	11,225	10,945	99	250	1,385	10,240
Professional Development	-	-	-	-	250	3,870
Operations	113	1,394	1,150	1,200	1,297	7,500
Other Expenditures	392	-	-	100	-	-
	<u>160,633</u>	<u>111,481</u>	<u>92,951</u>	<u>115,952</u>	<u>96,457</u>	<u>162,173</u>
Community Events						
Salaries & Benefits	19,376	14,975	3,581	3,445	12,175	11,714
Communications	-	-	-	2,301	450	3,500
Operations	11,668	9,431	11,275	12,750	10,642	11,000
Other Expenditures	13,030	634	121	500	(463)	3,000
	<u>44,074</u>	<u>25,040</u>	<u>14,977</u>	<u>18,996</u>	<u>22,803</u>	<u>29,214</u>
Hotel/Motel Events						
Salaries & Benefits	13,052	7,806	-	7,183	4,233	-
Communications	1,132	642	-	1,000	-	2,000
Operations	18,014	2,931	9,937	4,500	12,454	11,100
Other Expenditures	85,863	40,644	45,090	47,500	45,071	50,000
	<u>118,061</u>	<u>52,023</u>	<u>55,027</u>	<u>60,183</u>	<u>61,758</u>	<u>63,100</u>
Total	<u>322,768</u>	<u>188,544</u>	<u>162,955</u>	<u>195,131</u>	<u>181,018</u>	<u>254,487</u>

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)	2011 Actual	2012 Budget
Recreation Director	1	1
Seniors Rec Specialist	1	1
Cable TV Coordinator	0.5	0.5
Media Tech	1.5	1.5
Total	4	4

2012 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

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2011	FY 2012
	Actual	Actual	Actual	Budget	Preliminary	Recommended
						Budget
Administration						
Salaries & Benefits	79,516	85,562	84,888	139,128	97,947	245,864
Communications	9,743	7,787	5,777	6,000	4,527	4,300
Professional Development	745	197	-	950	(615)	1,500
Operations	2,700	12,174	24,412	14,050	36,492	61,500
	92,704	105,720	115,077	160,128	138,352	313,164
Street Operations						
Salaries & Benefits	645,289	526,196	410,307	311,378	419,129	673,258
Professional Services	353	-	-	250	2,489	-
Operations	274,966	149,349	181,237	176,850	211,102	161,400
	920,608	675,545	591,544	488,478	632,720	834,658
Buildings & Grounds						
Salaries & Benefits	91,805	98,202	97,475	97,755	108,875	-
Professional Services	2,945	22,020	29,660	28,200	27,800	28,000
Operations	35,380	102,445	26,943	26,000	78,180	60,000
	130,130	222,667	154,078	151,955	214,855	88,000
Garage Operations						
Salaries & Benefits	92,469	95,762	95,801	99,299	109,486	104,381
Operations	3,626	4,234	2,464	1,800	20,521	15,000
	96,095	99,996	98,265	101,099	130,008	119,381
Total	1,239,537	1,103,928	958,964	901,660	1,115,935	1,355,204

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)	2011 Actual	2012 Budget
Public Works Director	1	1
Streets Foreman	1	1
Dep. PW Director	1	1
Equipment Operator	5	5
Mechanic	1	1
Utility Worker	3	4
Total	12	13

Capital Projects Fund

VILLAGE OF LYONS, ILLINOIS CAPITAL IMPROVEMENT FUND

Schedule of Revenues, Expenditures, Transfers, and Changes in Fund Balance
Actual Results for Fiscal Years 2008 to 2010, Preliminary 2011, and 2012 Budget Recommendation

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Preliminary	FY 2012 Recommended Budget
Revenues						
Intergovernmental Revenue	332,371	312,600	422,299	540,000	272,971	475,000
Interest	122,513	670	205	1,000	211	100
Miscellaneous Revenue	211,402	11,745	-	-	33,125	13,700
Total Revenue	666,286	325,015	422,504	541,000	306,307	488,800
Expenditures						
Capital Outlay						
Village Hall	2,762,060	863,812	3,220	-	-	-
Public Safety Building	5,802,642	1,264,622	16,250	-	3,921	-
Street Improvements	412,341	147,508	-	65,000	-	200,000
CDBG Program	64,000	92,597	46,355	210,000	186	12,000
Sidewalk and Trees Programs	48,492	30,556	311	21,500	231,107	120,000
Equipment Purchases	516,401	-	-	-	8,605	-
Other	-	-	-	-	-	264,000
Debt Service						
Interest and Fiscal Charges	-	39,526	-	-	-	-
Total Expenditures	9,605,936	2,438,621	66,136	296,500	243,818	596,000
Excess (Deficiency) of Revenues Over Expenditures	(8,939,650)	(2,113,606)	356,368	244,500	62,489	(107,200)
Other Financing Sources (Uses)						
Debt Issuance	751,679	2,915,000	-	-	-	-
Discount on Debt Issuance	-	(54,328)	-	-	-	-
Disposal of Capital Assets	13,455	-	-	-	-	-
Transfers In	471,000	273,500	-	-	-	-
Transfers Out	(634,000)	(270,000)	(220,000)	(240,000)	-	-
Total Other Financing Sources (Uses)	602,134	2,864,172	(220,000)	(240,000)	-	-
Net Change in Fund Balance	(8,337,516)	750,566	136,368	4,500	62,489	(107,200)
Fund Balance at Beginning of Year	8,980,636	643,120	1,393,686	1,530,054	1,534,554	1,597,043
Fund Balance at End of Year	643,120	1,393,686	1,530,054	1,534,554	1,597,043	1,489,843

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

projects are sold, the sales proceeds are restricted to the original funding source.

Funds need to be spent in accordance with compliance from the funding source. When

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 TAX INCREMENT FUND NUMBER 1

Schedule of Revenues, Expenditures, Transfers, and Changes in Fund Balance
Actual Results for Fiscal Years 2008 to 2010, Preliminary 2011, and 2012 Budget Recommendation

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2011	FY 2012
	Actual	Actual	Actual	Budget	Preliminary	Recommended
						Budget
Revenues						
Taxes	363,728	371,052	364,183	442,402	304,946	320,000
Interest	3,406	171	22	2,700	65	-
Total Revenue	367,134	371,223	364,205	445,102	305,011	320,000
Expenditures						
Developer Subsidies	-	-	196,708	-	-	-
Professional Services	11,950	13,229	18,277	-	5,700	-
Debt Service						
Principal Retirement	99,000	183,055	989,054	333,686	333,686	50,000
Interest & Fiscal Charges	115,048	115,359	275,895	105,320	105,312	70,125
Issuance Cost	-	-	106,503	-	-	-
Total Expenditures	225,998	311,643	1,586,437	439,006	444,698	120,125
Excess (Deficiency) of Revenues						
Over Expenditures	141,136	59,580	(1,222,232)	6,096	(139,687)	199,875
Other Financing Sources (Uses)						
Debt Issuance	-	-	2,550,000	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	(25,000)	(25,000)	(1,198,908)	(35,000)	(136,275)	(130,000)
Total Other Financing Sources (Uses)	(25,000)	(25,000)	1,351,092	(35,000)	(136,275)	(130,000)
Net Change in Fund Balance	116,136	34,580	128,860	(28,904)	(275,962)	69,875
Fund Balance at Beginning of Year	307,561	423,697	458,277	587,137	587,137	311,175
Fund Balance at End of Year	423,697	458,277	587,137	558,233	311,175	381,050

Tax Increment Fund 2

VILLAGE OF LYONS, ILLINOIS TAX INCREMENT FUND NUMBER 2

Schedule of Revenues, Expenditures, Transfers, and Changes in Fund Balance
Actual Results for Fiscal Years 2008 to 2010, Preliminary 2011, and 2012 Budget Recommendation

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2011	FY 2012
	Actual	Actual	Actual	Budget	Preliminary	Recommended
						Budget
Revenues						
Taxes	123,487	143,664	139,620	243,004	127,071	130,000
Interest	4,767	170	20	1,750	31	-
Total Revenue	128,254	143,834	139,640	244,754	127,102	130,000
Expenditures						
Current						
Developer Subsidies	-	-	79,480	-	-	-
Professional Services	1,265	1,123	13,259	13,919	-	-
Debt Service						
Principal Retirement	40,000	121,816	453,285	55,000	185,000	-
Interest & Fiscal Charges	70,218	74,860	101,767	61,009	63,848	65,000
Issuance Cost	-	-	3,594	-	-	-
Total Expenditures	111,483	197,799	651,385	129,928	248,848	65,000
Excess (Deficiency) of Revenues						
Over Expenditures	16,771	(53,965)	(511,745)	114,826	(121,746)	65,000
Other Financing Sources (Uses)						
Debt Issuance	-	-	450,000	-	-	-
Transfers In	-	-	25,959	-	25,000	-
Transfers Out	(99,296)	(21,500)	(25,000)	(30,000)	(64,425)	(50,000)
Total Other Financing Sources (Uses)	(99,296)	(21,500)	450,959	(30,000)	(39,425)	(50,000)
Net Change in Fund Balance	(82,525)	(75,465)	(60,786)	84,826	(161,171)	15,000
Fund Balance at Beginning of Year	403,502	320,977	245,512	184,726	184,726	23,555
Fund Balance at End of Year	320,977	245,512	184,726	269,552	23,555	38,555

Tax Increment Fund 3

VILLAGE OF LYONS, ILLINOIS TAX INCREMENT FINANCING DISTRICT #3

Schedule of Revenues, Expenditures, Transfers, and Changes in Fund Balance
Actual Results for Fiscal Years 2008 to 2010, Preliminary 2011, and 2012 Budget Recommendation

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2011	FY 2012
	Actual	Actual	Actual	Budget	Preliminary	Recommended Budget
Revenues						
Taxes	384,001	425,616	382,802	390,000	418,987	440,000
Interest	530	79	80	1,000	5,481	-
Total Revenue	384,531	425,695	382,882	391,000	424,468	440,000
Expenditures						
Current						
Community Development						
Professional Services	3,125	9,779	12,223	14,469	19,292	5,000
Capital Outlay	-	2,128	-	-	-	-
Issuance Cost	-	-	15	-	-	-
Debt Service						
Principal Retirement	150,000	220,000	2,807,832	-	-	50,000
Interest & Fiscal Charges	135,143	124,448	621,509	60,110	60,111	83,182
Total Expenditures	288,268	356,355	3,441,579	74,579	79,403	138,182
Excess (Deficiency) of Revenues Over Expenditures	96,263	69,340	(3,058,697)	316,421	345,065	301,818
Other Financing Sources (Uses)						
Debt Issuance	-	-	3,050,000	-	-	-
Transfers Out	(11,293)	(18,750)	(227,748)	(35,000)	(295,000)	(300,000)
Total Other Financing Sources (Uses)	(11,293)	(18,750)	2,822,252	(35,000)	(295,000)	(300,000)
Net Change in Fund Balance	84,970	50,590	(236,445)	281,421	50,065	1,818
Fund Balance at Beginning of Year	293,524	378,494	429,084	192,639	192,639	242,704
Fund Balance at End of Year	378,494	429,084	192,639	474,060	242,704	244,522

Tax Increment Fund 4

VILLAGE OF LYONS, ILLINOIS TAX INCREMENT FINANCING DISTRICT #4

Schedule of Revenues, Expenditures, Transfers, and Changes in Fund Balance
Actual Results for Fiscal Years 2008 to 2010, Preliminary 2011, and 2012 Budget Recommendation

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2011	FY 2012
	Actual	Actual	Actual	Budget	Preliminary	Recommended
						Budget
Revenues						
Taxes	6,573	8,774	5,906	65,000	16,372	12,300
Intergovernmental	-	-	215,000	-	105,500	618,000
Interest	12,650	678	2,768	1,000	16	-
Miscellaneous	-	513	-	-	-	-
Total Revenue	19,223	9,965	223,674	66,000	121,889	630,300
Expenditures						
Current						
Professional Services	678,282	395,790	207,623	433,719	300,000	100,000
Capital Outlay	869,248	784,288	24,814	1,500,000	1,353,000	350,000
Debt Service						
Principal Retirement	8,000	8,000	-	8,000	-	-
Bond Issuance Cost	-	-	23,589	-	-	50,000
Interest & Fiscal Charges	166,000	195,170	194,610	253,140	250,425	120,000
Total Expenditures	1,721,530	1,383,248	450,636	2,194,859	1,903,425	620,000
Excess (Deficiency) of Revenues						
Over Expenditures	(1,702,307)	(1,373,283)	(226,962)	(2,128,859)	(1,781,536)	10,300
Other Financing Sources (Uses)						
Debt Issuance	2,700,000	-	2,950,000	-	-	-
Disposal of Capital Assets	497,747	-	-	-	-	-
Transfers In	-	-	188,440	-	130,000	175,000
Transfers Out	-	(273,500)	(19,000)	-	(50,000)	(50,000)
Total Other Financing Sources (Uses)	3,197,747	(273,500)	3,119,440	-	80,000	125,000
Net Change in Fund Balance	1,495,440	(1,646,783)	2,892,478	(2,128,859)	(1,701,536)	135,300
Fund Balance at Beginning of Year	(992,762)	502,678	(1,144,105)	1,748,373	1,748,373	46,837
Fund Balance at End of Year	502,678	(1,144,105)	1,748,373	(380,486)	46,837	182,137

Debt Service Fund

VILLAGE OF LYONS, ILLINOIS DEBT SERVICE FUND

Schedule of Revenues, Expenditures, Transfers, and Changes in Fund Balance
Actual Results for Fiscal Years 2008 to 2010, Preliminary 2011, and 2012 Budget Recommendation

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2011	FY 2012
	Actual	Actual	Actual	Budget	Preliminary	Recommended
						Budget
Revenues						
Taxes	642,879	559,123	1,309,670	655,268	683,480	666,056
Miscellaneous	6,000	5,000	-	-	-	-
Total Revenue	648,879	564,123	1,309,670	655,268	683,480	666,056
Expenditures						
Debt Service						
Principal Retirement	636,267	732,141	862,582	684,843	684,840	719,905
Interest & Fiscal Charges	512,157	633,834	594,251	562,200	560,703	536,564
Total Expenditures	1,148,424	1,365,975	1,456,833	1,247,043	1,245,543	1,256,469
Excess (Deficiency) of Revenues						
Over Expenditures	(499,545)	(801,852)	(147,163)	(591,775)	(562,063)	(590,413)
Other Financing Sources (Uses)						
Debt Issuance	-	-	-	-	-	-
Transfers In	145,290	302,861	700,659	585,058	604,369	590,413
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	145,290	302,861	700,659	585,058	604,369	590,413
Net Change in Fund Balance	(354,255)	(498,991)	553,496	(6,717)	42,306	-
Fund Balance at Beginning of Year	627,111	272,856	(226,135)	327,361	320,644	362,950
Fund Balance at End of Year	272,856	(226,135)	327,361	320,644	362,950	362,950

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.

Debt Service Schedule

Property Tax Supported Debt

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
General Obligation Bonds of 2005	\$ 280,000	\$ 262,268	\$ 542,268
Limited Tax Bonds, Series 2009A	\$ 95,000	\$ 28,788	\$ 123,788
	\$ 375,000	\$ 291,056	\$ 666,056

General Fund Village Debt

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Debt Certificates, 2007	\$ 170,000	\$ 155,247	\$ 325,247
Debt Certificates, 2009	\$ 75,000	\$ 74,535	\$ 149,535
Lease Loan, 2007	\$ 32,297	\$ 5,841	\$ 38,138
Fire Truck Loan, 2008	\$ 67,608	\$ 9,885	\$ 77,493
	\$ 344,905	\$ 245,508	\$ 590,413

Total General Debt \$ 719,905 \$ 536,564 \$ 1,256,469

Debt Supported By Other Funds

	<i>Fund</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
TIF 4 Bonds, Series 2008	TIF 4	\$ -	\$ 195,000	\$ 195,000
Debt Certificate, 2009	E-911	\$ 96,686	\$ 12,875	\$ 109,561
Alternative Revenue Bonds, Series 2002	TIF 2	\$ 70,000	\$ 47,925	\$ 117,925
Alternative Revenue Bonds, Series 2003	TIF 1	\$ 35,000	\$ 31,409	\$ 66,409
Debt Certificate, 2010 A	TIF 1	\$ -	\$ 70,125	\$ 70,125
Debt Certificate, 2010 B	TIF 2	\$ -	\$ 12,375	\$ 12,375
Debt Certificate, 2010 C	TIF 3	\$ 50,000	\$ 83,187	\$ 133,187
Debt Certificate, 2010 D	TIF 4	\$ 50,000	\$ 80,437	\$ 130,437
		\$ 301,686	\$ 533,333	\$ 835,019

Grand Total \$ 1,021,591 \$ 1,069,897 \$ 2,091,488

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 WATER AND SEWER FUND

Schedule of Revenues, Expenditures, Transfers, and Changes in Fund Balance
Actual Results for Fiscal Years 2008 to 2010, Preliminary 2011, and 2012 Budget Recommendation

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2011	FY 2012
	Actual	Actual	Actual	Budget	Preliminary	Recommended
						Budget
Revenues						
Charges for Services	2,095,569	2,143,440	2,427,945	2,453,500	2,369,492	2,350,000
Operating Expenses						
Administration	112,437	122,643	229,083	131,221	284,726	350,000
Operations	1,612,393	1,519,824	1,434,830	1,870,086	1,828,069	1,604,000
Depreciation & Amortization	91,365	109,976	119,627	110,058	131,000	143,000
Total Expenditures	1,816,195	1,752,443	1,783,540	2,111,365	2,243,796	2,097,000
Operating Income	279,374	390,997	644,405	342,135	125,696	253,000
Nonoperating Expenses						
Interest & Fiscal Charges	(86,763)	(64,921)	(41,344)	(16,750)	(16,750)	-
Principal repayment		(465,435)	(475,000)	(670,000)	(670,000)	-
Capital Outlay	(42,646)	(8,942)	(39,005)	(47,000)	-	-
Eliminations for accounting purposes	42,646	474,377	475,000	670,000	670,000	-
Transfers Out	-	-	-	-	(350,000)	-
Total Other Financing Sources (Uses)	(86,763)	(64,921)	(80,349)	(63,750)	(366,750)	-
Change in Net Assets	192,611	326,076	564,056	278,385	(241,054)	253,000
Net Assets - Beginning	3,255,228	3,447,839	3,773,915	4,337,971	4,337,971	4,096,917
Net Asset - Ending	3,447,839	3,773,915	4,337,971	4,616,356	4,096,917	4,349,917

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 and maintain 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
- Repair all valves, water mains and valves

Garbage Fund

VILLAGE OF LYONS, ILLINOIS GARBAGE FUND

Schedule of Revenues, Expenditures, Transfers, and Changes in Fund Balance
Actual Results for Fiscal Years 2008 to 2010, Preliminary 2011, and 2012 Budget Recommendation

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2011	FY 2012
	Actual	Actual	Actual	Budget	Preliminary	Recommended
						Budget
Revenues						
Charges for Services	612,213	567,134	628,108	636,950	648,966	650,560
Operating Expenses						
Administration	49,459	48,079	88,160	11,075	40,259	40,000
Operations	555,042	520,495	541,527	586,044	558,600	550,328
Capital Outlay	-	-	-	-	-	-
Depreciation & Amortization	-	-	-	-	-	-
Total Expenditures	604,501	568,574	629,687	597,119	598,859	590,328
Operating Income	7,712	(1,440)	(1,579)	39,831	50,106	60,232
Nonoperating Revenues (Expenses)						
Property Taxes	44,316	39,960	42,547	4,950	5,061	5,060
Transfers In	-	-	-	-	-	-
	44,316	39,960	42,547	4,950	5,061	5,060
Change in Net Assets	52,028	38,520	40,968	44,781	55,167	65,292
Net Assets - Beginning	(101,423)	(49,395)	(10,875)	30,093	30,093	85,260
Net Asset - Ending	(49,395)	(10,875)	30,093	74,874	85,260	150,553

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 land fills. 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 be self sufficient and is 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 E911 FUND

Schedule of Revenues, Expenditures, Transfers, and Changes in Fund Balance
Actual Results for Fiscal Years 2008 to 2010, Preliminary 2011, and 2012 Budget Recommendation

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2011	FY 2012
	Actual	Actual	Actual	Budget	Preliminary	Recommended Budget
Revenues						
Charges for Services	55,241	47,736	89,684	97,000	98,594	115,000
Operating Expenses						
Administration	-	-	-	-	-	-
Operations	36,056	25,389	18,889	16,900	10,583	23,000
Capital Outlay	33,667	10,386	-	-	(198)	-
Depreciation & Amortization	45,196	-	92,178	-	93,000	93,000
Total Expenditures	114,919	35,775	111,067	16,900	103,385	116,000
Operating Income	(59,678)	11,961	(21,383)	80,100	(4,791)	(1,000)
Nonoperating Income						
Interest	75	8	2,029	50	25	-
Other Income	-	1,000	-	-	-	-
Disposal of Capital	-	(343,135)	-	-	-	-
Interest and Fiscal	-	(26,453)	(24,269)	(18,573)	(18,733)	(12,845)
Principal	-	-	-	-	(90,828)	(96,868)
Eliminations for Accounting Purposes	-	-	-	-	90,828	96,868
Total Nonoperating Income	75	(368,580)	(22,240)	(18,523)	(18,708)	(12,845)
Income (Loss) Before Transfers	(59,603)	(356,619)	(43,623)	61,577	(23,499)	(13,845)
Transfers In	-	-	85,325	90,828	25,000	14,000
Change in Net Assets	(59,603)	(356,619)	41,702	152,405	1,501	155
Net Asset - Beginning	109,835	50,232	(306,387)	(264,685)	(264,685)	(263,184)

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 Village has not been able to recruit other municipalities for this service.

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 POLICE PENSION TRUST FUND

Schedule of Revenues, Expenditures, Transfers, and Changes in Fund Balance
Actual Results for Fiscal Years 2008 to 2010, Preliminary 2011, and 2012 Budget Recommendation

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2011	FY 2012
	Actual	Actual	Actual	Budget	Preliminary	Recommended
						Budget
Additions						
Contributions - Employer	196,389	199,799	186,239	306,900	309,328	325,000
Contributions - Plan Members	204,970	201,860	186,541	210,000	222,823	210,000
Total Contributions	401,359	401,659	372,780	516,900	532,150	535,000
Investment Income						
Interest	394,078	267,635	250,887	150,000	38,578	200,000
Dividends	-	-	-	20,000	-	-
Net Change in Fair Value	(1,716,573)	556,308	872,709	450,000	256,749	500,000
Miscellaneous	-	672	-	-	85	-
	(1,322,495)	824,615	1,123,596	620,000	295,412	700,000
Less Investment Expense	(29,237)	(26,488)	(26,799)	(19,780)	(19,428)	(20,000)
Net Investment Income	(1,351,732)	798,127	1,096,797	600,220	275,984	680,000
Total Additions	(950,373)	1,199,786	1,469,577	1,117,120	808,134	1,215,000
Deductions						
Benefits & Refunds	692,717	732,681	964,824	800,000	734,218	800,000
Administration	29,237	26,488	19,362	19,780	19,428	20,000
Total Deductions	721,954	759,169	984,186	819,780	753,646	820,000
Change in Net Assets	(1,672,327)	440,617	485,391	297,340	54,488	395,000
Net Plan Assets Held in Trust for						
Pension Benefits						
Beginning	10,158,460	8,486,133	8,926,750	9,412,141	9,412,141	9,466,629
Ending	8,186,133	8,926,750	9,412,141	9,709,481	9,466,629	9,861,629

Fire Pension Trust Fund

VILLAGE OF LYONS, ILLINOIS FIRE PENSION TRUST FUND

Schedule of Revenues, Expenditures, Transfers, and Changes in Fund Balance
Actual Results for Fiscal Years 2008 to 2010, Preliminary 2011, and 2012 Budget Recommendation

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2011	FY 2012
	Actual	Actual	Actual	Budget	Preliminary	Recommended
						Budget
Additions						
Contributions - Employer	-	-	-	-	-	-
Contributions - Plan Members	33,968	35,435	32,930	35,640	39,989	40,000
Total Contributions	33,968	35,435	32,930	35,640	39,989	40,000
Investment Income						
Interest	449	48	22	50	8	10
Net Change in Fair Value	-	-	(210)	-	-	-
	449	48	(188)	50	8	10
Less Investment Expense	-	(60)	-	-	-	-
Net Investment Income	449	(12)	(188)	50	8	10
Total Additions	34,417	35,423	32,742	35,690	39,997	40,010
Deductions						
Administration	-	60	-	-	-	-
Benefits & Refunds	38,000	38,500	39,007	-	39,400	45,000
Total Deductions	38,000	38,560	39,007	-	39,400	45,000
Change in Net Assets	(3,583)	(3,137)	(6,265)	35,690	597	(4,990)
Net Plan Assets Held in Trust for						
Pension Benefits						
Beginning	22,595	19,012	15,875	9,610	9,610	10,207
Ending	19,012	15,875	9,610	45,300	10,207	5,217