

Village of Lyons, Illinois

A Historic Community with a Vision for the Future



ANNUAL BUDGET FOR FISCAL YEAR 2014

2014 ANNUAL BUDGET

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VILLAGE OF LYONS

BUDGET FOR FISCAL YEAR 2014

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Village of Lyons

BUDGET TRANSMITTAL

October 24, 2013

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

Attached is the annual budget for the Village of Lyons for the fiscal year ending December 31, 2014. 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 granted by previous administrations. These contracts have resulted in deficit spending that was only partially offset by one time revenue sources. Since this spending practice cannot be maintained, the Village examined every aspect of Village services to identify savings without compromising Village services. As a result of these extensive reviews and anticipated contracts, the Village has established this Village Budget that maintains services, but also is structurally balanced.

The Village Administration will need to be vigilant to ensure that actual spending remains within this budget plan. Since 2011, the Village has implemented a new computer system including a position control system to monitor and control costs that have allowed the Village to contain spending within the adopted budgets. This spending discipline coupled with a balanced budget will enable the Village to move forward.

While we have achieved a balance budget, there is still more that needs to be done. Besides a balanced budget, the Village needs to identify funding for pension funding and maintenance of our infrastructure. This budget is a start to that process. Once we stabilize operations around this budget, we will be able to determine the additional funds that can be dedicated to address other needs.

We look forward to providing 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.

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 have dictated financial terms including the impact of 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. In fact, for the last five years, the Village has not had a structurally balanced budget and had to rely on debt issuances and transfers from other funds to fund operations. However, the Village has substantially exhausted its access to these sources and needs to adopt a structurally balanced Village Budget that does not rely on one time revenue items.

Since most of these contracts expire on December 31, 2013, the Village has extensively reviewed operations, salary levels, and benefits compared to the surrounding communities and the private sector. Rather than continue operations based on these contracts with potential increases for on inflation, the Village has exhaustively reviewed all departments' operations and staffing. In those departments that had significant staff reductions in 2009 there were limited opportunities to further reduce the staffing and costs. However, others particularly the Police Department that reversed the spending cuts in 2010 and is the largest spending department, were subject to more thorough investigation including soliciting outsourcing proposals and the engagement of an outside consultant to identify optimum staffing to maintain adequate policing services.

The Village is in the process of finalizing contract negotiations to implement alternative delivery of services as well as reductions in force for key work forces. The Village Budget incorporates the anticipated cost reductions net of restructuring costs and as a result is structurally balanced.

The Village has set aside funds that can be used to address any unanticipated costs associated with the Village restructuring and other unknown costs. To the extent that these funds are not needed, the Village would reprogram these funds to restore General Fund balances to 20% of operating expenditures. For the first time in fifteen years, the Village has established a budget for equipment replacement. Finally, the Village continues its commitment to increase its funding for pensions. For example, funding for police pensions has been increased to \$450,000 narrowing the underfunding of these plans. The Village also expects a reduction in pension expense due to anticipated reductions in the police force.

While there are many positives in the plan, the Village still faces significant financial challenges. These include:

- Establish funding to invest in renewing the Village infrastructure including its water distribution system, sewer system, and roads.
- Fund pension plans to appropriate actuarial standards. This challenge is compounded by the failure to adequately fund pensions prior to 2010.
- Repay the debt that was accumulated from 2005 to 2009.
- Increase reserves to buffer Village from potential shocks for unforeseen future events.

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. As noted above, all staffing was reviewed to make certain that they were necessary to provide services.
- Compile financial information for previous year's audits and other Village financial data.
- 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 (*October 24, 2013*)
- Village Finance Committee (*November 5, 2013*)
- Public Hearing (*November 6, 2013*)
- Adoption (*November 6, 2013*)

The Village budget will go into effect on January 1, 2014.

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	4.1%
5 to 9 years	7.8%
10 to 14 years	7.9%
15 to 19 years	7.6%
20 to 24 years	5.9%
25 to 29 years	8.0%
30 to 34 years	7.1%
35 to 39 years	6.6%
40 to 44 years	8.1%
45 to 49 years	9.8%
50 to 54 years	5.0%
55 to 59 years	4.9%
60 to 64 years	5.4%
65 to 69 years	4.0%
70 to 74 years	2.7%
75 to 79 years	2.1%
80 to 84 years	1.7%
85 years and over	1.4%

Source: U.S. Census Bureau, 2007-2011 American Community Survey

Education:

<u>Education Level</u>	<u>Percent of Population</u>
Less than 9 th Grade	6.5%
9 th to 12 th Grade, No Diploma	10.5%
High School Graduate	35.0%
Some College, No Degree	20.8%
Associate's Degree	9.5%
Bachelor's Degree	13.7%
Graduate or Professional	4.2%

Source: U.S. Census Bureau, 2007-2011 American Community Survey

Income:

<u>Household Income</u>	<u>Percent of Population</u>
Under \$10,000	.7%
\$10,000 to \$14,999	.4%
\$15,000 to \$24,999	12.4%
\$25,000 to \$34,999	7.7%
\$35,000 to \$49,999	13.4%
\$50,000 to \$74,999	29.7%
\$75,000 to \$99,999	21.7%
\$100,000 to \$149,999	10.8%
\$150,000 to \$199,999	1.7%
\$200,000 or more	1.5%

Source: U.S. Census Bureau, 2007-2011 American Community Survey

Economic Indicators:

Median Family Income	\$ 64,919
Families above Poverty Level	92.1%
Median Home Value	\$214,900
Average Household Size	2.87 persons
Owner Occupied Homes	66.8%
Percentage of Veterans	7%

Source: U.S. Census Bureau, 2007-2011 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 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 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).

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 2014 budgeted amounts are detailed on the following schedules.

The Village has established a financial policy where the fund balance of the General Fund

Village of Lyons, Illinois
Schedule of Revenues, Expenditures, Transfers, and Changes in Fund Balance
Fiscal Year 2014 Budget

General Fund

Projected Financial Results for the Fiscal Years December 31, 2010 to 2014

	FY 2010	FY 2011	2012	FY 2013	FY 2013	Recommended FY 2014
	Actual	Actual	Preliminary	Budget	Preliminary	Budget
Revenues						
Tax Revenue	5,575,325	5,922,268	6,088,400	6,494,000	6,482,352	6,800,142
Intergovernmental Revenue	73,286	224,362	50,000	-	40,000	15,000
Licenses, Permits, and Fees	421,844	450,983	482,000	509,500	548,000	620,000
Charges for Services	628,332	843,206	1,244,745	1,277,000	1,258,200	1,333,200
Fines and Forfeitures	588,273	660,965	661,428	707,200	623,910	576,500
Interest	6,633	6,443	400	1,500	400	1,500
Miscellaneous Revenue	359,219	406,769	510,933	428,200	401,000	425,500
Total Revenue	7,652,912	8,514,996	9,037,906	9,417,400	9,353,862	9,771,842
Expenditures						
Current						
Administration	1,449,836	1,421,312	1,596,128	1,481,428	1,418,555	2,146,606
Building, Planning, Zoning	286,812	319,330	417,009	423,731	454,678	408,795
Health	35,090	-	5,612	6,697	-	-
Police Department	4,093,524	4,802,299	4,710,242	4,694,884	4,707,305	3,750,556
Fire Department & ESDA	1,116,616	1,125,793	1,018,038	1,157,677	1,095,313	1,155,366
Recreation	162,955	177,251	244,129	327,593	256,764	215,447
Public Works	958,963	1,246,848	1,310,809	1,299,003	1,188,176	1,234,583
Capital Outlay	2,854	-	42,600	62,465	12,323	250,000
Total Expenditures	8,106,650	9,092,833	9,344,568	9,453,477	9,133,113	9,161,353
Excess (Deficiency) of Revenues Over Expenditures	(453,738)	(577,837)	(306,662)	(36,077)	220,749	610,489
Other Financing Sources (Uses)						
Transfers In	1,476,257	836,700	610,000	360,000	370,000	-
Transfers Out	(785,984)	(604,369)	(595,000)	(600,000)	(595,000)	(595,000)
Total Other Financing Sources (Uses)	690,273	232,331	15,000	(240,000)	(225,000)	(595,000)
Net Change in Fund Balance	236,535	(345,506)	(291,662)	(276,077)	(4,251)	15,489
Fund Balance at Beginning of Year	1,894,498	2,131,033	1,785,527	1,493,865	1,493,865	1,489,613
Fund Balance at End of Year	2,131,033	1,785,527	1,493,865	1,217,788	1,489,613	1,505,103

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 2014 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 2014 property tax collections, the PTELL limitation was determined to be 1.7% based on the increase in consumer prices from January 1, 2012 to December 31, 2012.

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

State Income Taxes:

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

Municipal Sales Taxes

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

Municipal Utility Taxes:

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

Other Revenues

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

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

The following summarizes the historical revenues of the General Fund along with an estimate of revenues for 2014:

VILLAGE OF LYONS, ILLIONOS
General Fund Revenues including Revenue Estimate for 2014

	FY 2010 Actual	FY 2011 Actual	FY 2012 Preliminary	FY 2013 Budget	FY 2013 Preliminary	Recommended FY 2014 Budget
General Fund						
Taxes						
Property Taxes						
General/Corporate	292,129	490,430	497,374	512,000	496,852	650,000
Police Protection	627,769	648,373	642,748	687,000	680,000	800,000
Fire Protection	409,187	415,185	411,327	439,000	439,000	450,000
Ambulance Service	289,055	295,145	282,674	312,000	312,000	150,000
Street & Bridge	47,765	48,471	51,254	51,000	51,000	60,000
Liability Insurance	237,730	240,247	242,810	254,000	254,000	59,142
IMRF	153,018	153,982	164,376	163,000	163,000	115,000
Social Security	104,553	103,941	130,982	110,000	110,000	110,000
Auditing	15,571	16,220	15,790	20,000	20,000	30,000
Police Pension	205,917	301,077	205,793	315,000	315,000	450,000
Fire Pension	36,506	36,437	36,498	38,000	38,000	55,000
Road & Bridge	34,236	41,614	35,009	47,000	35,000	35,000
Total Property Taxes	2,453,436	2,791,122	2,716,635	2,948,000	2,913,852	2,964,142
Other Taxes						
Municipal Sales Tax	1,076,302	1,118,951	1,215,033	1,287,500	1,300,000	1,400,000
Replacement Tax	58,584	59,100	52,518	64,000	52,000	60,000
Municipal Income Tax	808,584	835,046	963,368	980,000	1,010,000	1,100,000
Local Use Tax	134,545	154,857	167,546	180,500	180,500	200,000
Telecommunication Tax	387,969	360,146	372,523	360,000	375,000	390,000
Electric Tax	313,248	274,145	277,203	300,000	290,000	300,000
Natural Gas Tax	158,287	149,372	160,684	180,000	175,000	190,000
Cable TV Tax	120,718	111,600	94,153	118,000	105,000	110,000
Hotel/Motel Tax	63,652	62,269	64,736	72,000	75,000	80,000
Foreign Fire Tax	-	5,661	4,000	4,000	6,000	6,000
Total Other Taxes	3,121,889	3,131,147	3,371,765	3,546,000	3,568,500	3,836,000
Total Taxes	5,575,325	5,922,269	6,088,400	6,494,000	6,482,352	6,800,142
Intergovernmental						
Training Rmbsmnts	-	-	-	-	-	-
JAG Grant	34,303	36,708	-	-	15,000	-
Pblc Sfty Grnts & Rmbsmnts	7,391	21,519	-	-	-	-
Traffic Grants & Rmbsmnts	5,178	78,558	-	-	25,000	15,000
Grants & Rmbsmnts	26,414	87,577	50,000	-	-	-
Total Intergovernmental	73,286	224,362	50,000	-	40,000	15,000

Licenses, Permits, & Fees						
Riverside Lawn Fire District Fees	2,000	2,000	2,000	2,000	2,000	2,000
Liquor License	42,180	40,830	50,000	50,000	65,000	75,000
Vehicle License	177,779	188,046	195,000	203,000	205,000	215,000
Building Fees	91,128	117,749	125,000	129,000	125,000	130,000
Gaming Fees	-	-	-	10,500	38,000	78,000
Business License	108,757	102,358	110,000	115,000	113,000	120,000
Total Licenses, Permits, & Fees	421,844	450,983	482,000	509,500	548,000	620,000
Charges for Services						
Antenna Agreements	185,280	189,371	255,000	263,000	270,000	280,000
Ads on Village Property	5,167	5,609	6,000	6,000	6,000	6,000
Collection Agency Revenue	1,626	-	1,000	500	200	200
Police & Fire Reports	2,167	4,133	2,745	2,500	2,000	2,000
Ambulance Service Fees	204,216	165,972	200,000	180,000	200,000	230,000
Health Department Fees	156	-	-	-	-	-
Recreation Fees	59,720	53,121	80,000	85,000	40,000	35,000
Interfund Charges						
Water & Sewer Admin	105,958	225,000	350,000	375,000	375,000	390,000
Water & Sewer Public Works	-	125,000	250,000	260,000	260,000	275,000
Garbage Admin	53,000	75,000	100,000	105,000	105,000	115,000
Total Charges for Services	617,290	843,206	1,244,745	1,277,000	1,258,200	1,333,200
Fines & Forfeitures						
Liquor Fines	1,050	-	2,650	2,700	5,000	2,500
Nuisance Abatement & Adjudication	9,844	62,925	49,642	50,000	85,000	70,000
State Y-Tickets	264,196	250,263	280,604	280,000	250,000	200,000
Red Light Enforce Fines	16,119	7,000	4,000	5,000	-	-
Parking P-Tickets	170,154	171,602	159,651	170,000	160,000	170,000
Towing Fee P Tickets	58,730	63,470	87,750	85,000	60,000	70,000
DUI Fines	5,641	2,522	4,703	4,500	5,110	5,000
Alarm Board Fees	12,080	7,939	7,840	8,000	7,800	8,000
State DEF Seizures	43,803	67,595	64,588	70,000	25,000	25,000
Federal DEF Seizures	6,129	25,672	-	30,000	25,000	25,000
Other	527	1,977	-	2,000	1,000	1,000
Total Fines & Forfeitures	588,273	660,965	661,428	707,200	623,910	576,500
Total Interest	6,633	6,443	400	1,500	400	1,500
Miscellaneous						
Sale of Village Assets	14,451	6,217	-	-	2,500	2,000
Rent of Village Assets	200	100	300	2,000	2,000	2,000
Special Event Revenues	2,440	700	-	-	-	-
Senior Taxi Donation	4,000	1,000	2,185	2,200	2,000	2,000
Project & Program Reimbursements	5,866	-	16,283	17,000	15,000	15,000
Overtime Reimbursement	-	-	2,500	2,500	2,500	2,500
Refunds & Rebates	1,845	65,634	52,626	20,000	20,000	20,000
Insurance Recovery	41,421	25,283	51,270	2,000	2,000	2,000
Cobra Premium Payments	-	-	15,709	17,500	15,000	15,000
Quarry Royalty & Rmbsemnt	269,849	258,625	314,854	340,000	325,000	350,000
Miscellaneous Revenue	19,147	49,210	55,206	25,000	15,000	15,000
Total Miscellaneous	359,219	406,769	510,933	428,200	401,000	425,500
Total General Fund	7,641,870	8,514,996	9,037,906	9,417,400	9,353,862	9,771,842

General Fund Expenditures

Administration

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2013	Recommend
	Actual	Actual	Preliminary	Budget	Preliminary	FY 2014
						Budget
Administration						
Salaries & Benefits	255,167	238,697	534,515	463,756	480,124	472,350
Professional Services	36,000	16,342	13,775	16,850	36,638	48,395
Communications	71,533	140,350	122,811	88,400	66,222	86,126
Professional Development	21,106	17,127	14,976	16,200	22,440	22,889
Operations	33,407	25,216	46,379	18,550	32,236	32,882
Other Expenditures	61,542	18,903	5,773	1,500	-	727,012
Interest	23,203	-	6,372	4,500	5,499	5,575
	501,958	456,635	744,600	609,756	643,158	1,395,229
Legal Services						
Professional Services	233,055	351,447	272,635	250,000	187,657	191,411
	233,055	351,447	272,635	250,000	187,657	191,411
Finance						
Salaries & Benefits	123,791	93,434	-	-	-	-
Professional Services	74,353	141,459	234,671	201,000	315,851	250,000
Communications	18,100	3,334	-	-	6,532	6,663
Professional Development	933	100	2,100	-	-	-
Operations	1,088	8	-	-	661	-
Other Expenditures	3,329	25	172	172	-	-
	221,593	238,360	236,943	201,172	323,044	256,663
Human Resources						
Salaries & Benefits	112,147	61,870	34,970	36,000	27,281	44,072
Professional Services	3,989	690	345	-	6,250	6,375
Operations	2,813	1,574	3,185	-	3,522	3,592
	118,949	64,134	38,500	36,000	37,052	54,039
Risk Management						
Professional Services	185,927	193,860	201,614	225,000	169,307	172,693
Other Expenditures	64,863	-	500	1,500	1,541	1,571
	250,790	193,860	202,114	226,500	170,847	174,264
Information Technology						
Professional Services	80,225	69,688	81,719	95,000	56,796	75,000
Communications	-	1,123	-	-	-	-
Operations	2,157	32,126	-	25,000	-	-
Other Expenditures	41,109	13,940	19,618	38,000	-	-
	123,491	116,877	101,336	158,000	56,796	75,000
Administration Department Total	1,449,836	1,421,313	1,596,128	1,481,428	1,418,555	2,146,606

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)	2013 Budget	2014 Budget
Mayor		
Clerk		
Village Trustee		
Village Manager	1	1
Liquor Commissioner	0.2	0.2
Collector	1	1
Administration Specialist	0.8	0.8
Payroll Specialist	1	1
Utility Billing Specialist	1	1
Customer Service Representative	1	1
Administrative Assistant	1	1
Total	7	7

2014 Objectives:

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

Building

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2013	Recommend
	Actual	Actual	Preliminary	Budget	Preliminary	FY 2014 Budget
Building, Planning & Zoning						
Building						
Salaries & Benefits	236,690	251,503	341,864	348,821	321,485	255,386
Professional Services	30,370	14,879	39,576	47,500	27,471	68,477
Communications	4,129	4,246	4,331	3,610	8,202	8,366
Professional Development	169	9,084	2,529	3,400	1,933	1,972
Operations	14,665	36,446	25,319	18,900	94,845	73,838
	286,023	316,158	413,620	422,231	453,936	408,039
Planning & Zoning						
Professional Services	100	1,144	3,257	500	393	400
Operations	689	2,028	133	1,000	349	356
	789	3,172	3,389	1,500	742	756
Total Building, Planning & Zoning	286,812	319,330	417,009	423,731	454,678	408,795

Mission

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

Responsibilities and Services

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

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

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

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 & Inspect Property Inspections

Staffing:

Building Director	1	1
Building Inspector	1.3	1
Quarry Inspector	1	1
Administration Specialist	1.5	0.75
Total	4.3	3.75

Police

	FY 2010 Actual	FY 2011 Actual	FY 2012 Preliminary	FY 2013 Budget	FY 2013 Preliminary	Recommend FY 2014 Budget
Police Department						
Administration						
Salaries & Benefits	563,240	731,787	1,334,515	1,318,697	1,335,476	1,237,559
Communications	12,946	21,095	9,567	10,288	107,571	109,722
Professional Development	14,972	18,134	7,823	24,600	5,428	5,538
Operations	114,616	219,712	208,622	206,500	153,602	172,172
Other Expenditures	84,950	131,702	53,798	124,000	123,791	807
	790,724	1,122,430	1,614,325	1,684,085	1,725,869	1,525,798
Investigations						
Salaries & Benefits	447,824	312,507	438,189	321,420	354,430	262,977
Communications	1,159	826	35	1,600	-	-
Professional Development	1,637	2,023	750	1,750	1,313	1,339
Operations	13,389	10,501	358	750	-	-
	464,009	325,857	439,333	325,520	355,743	264,316
Patrol Operations						
Salaries & Benefits	2,174,647	2,523,720	1,902,804	1,869,492	1,862,966	1,322,826
Professional Services	4,615	6,866	7,622	7,000	7,000	4,893
Communications	703	2,879	503	1,000	-	-
Professional Development	5,000	-	2,960	-	-	-
Operations	34,219	93,521	17,839	47,000	11,503	13,600
Other Expenditures	14,285	28,261	8,510	30,000	5,234	5,338
	2,233,469	2,655,248	1,940,238	1,954,492	1,886,703	1,346,657
Dispatch Operations						
Salaries & Benefits	603,154	673,179	706,279	724,600	720,675	-
Professional Development	100	300	120	300	-	-
Operations	2,067	25,286	9,946	5,888	18,316	613,786
	605,321	698,765	716,345	730,788	738,991	613,786
Total Police Department	4,093,524	4,802,299	4,710,242	4,694,884	4,707,305	3,750,556

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.

A thorough review of both the patrol and dispatch operations during this year has resulted in changes that will generate financial savings while maintaining operations. The Village does not expect to realize the full benefits of these changes until 2016.

Responsibilities and Services

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

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

Services:

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

Staffing:

Chief of Police	1	1
Deputy Police Chief	3	1
Sergeant	5	4
Investigator	3	0
Patrol Officer	17.5	12
Community Service Officer	1	0
Dispatcher	9.5	0
Administration Specialist	0	0.5
Total	40	18.5

Fire

	FY 2010 Actual	FY 2011 Actual	FY 2012 Preliminary	FY 2013 Budget	FY 2013 Preliminary	Recommend FY 2014 Budget
Fire Department						
Operations						
Salaries & Benefits	574,042	601,023	521,541	611,327	549,409	609,811
Communications	13,380	13,371	12,860	13,150	10,919	11,137
Professional Development	8,161	11,293	10,735	16,250	13,269	13,535
Operations	46,717	66,357	84,241	85,950	88,121	89,883
Other Expenditures	10,852	6,445	-	-	-	-
	653,152	698,489	629,377	726,677	661,719	724,366
Emergency Medical Services						
Professional Services	426,095	420,494	376,168	419,000	417,639	419,000
Operations	36,299	6,196	10,639	12,000	10,639	12,000
	462,394	426,690	386,807	431,000	428,278	431,000
Total Fire Department	1,115,546	1,125,179	1,016,184	1,157,677	1,089,997	1,155,366
Emergency Services & Disaster Agency (ESDA)						
Professional Services						
Communications	111	-	133	-	-	-
Professional Development	120	-	144	-	-	-
Operations	839	612	1,577	612	-	-
Total ESDA	1,070	612	1,854	612	-	-

Mission

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

Responsibilities and Services

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

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

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

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

Services:

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

Staffing:

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

Recreation and Events

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2013	Recommend
	Actual	Actual	Preliminary	Budget	Preliminary	FY 2014 Budget
Recreation						
Recreation Department						
Salaries & Benefits	27,364	27,764	48,765	83,017	81,106	74,083
Professional Services	64,338	62,133	96,103	94,500	45,301	25,000
Communications	99	1,385	11,364	10,240	17,991	18,858
Professional Development	-	-	484	3,870	-	-
Operations	1,150	1,707	7,306	7,500	3,102	5,603
	92,951	92,989	164,022	199,127	147,500	123,544
Community Events						
Salaries & Benefits	3,581	12,175	10,990	6,216	10,114	6,201
Operations	11,275	10,354	3,232	14,500	11,328	12,282
Other Expenditures	121	137	4,074	3,000	2,385	2,433
	14,977	22,666	18,297	23,716	23,826	20,916
Hotel/Motel Events						
Salaries & Benefits	-	4,231	-	-	-	-
Communications	-	12,294	-	2,000	-	-
Operations	9,937	-	6,749	52,750	8,209	8,374
Other Expenditures	45,090	45,071	55,062	50,000	77,228	62,613
	55,027	61,596	61,811	104,750	85,437	70,987
Total Recreation	162,955	177,251	244,129	327,593	256,764	215,447

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:

- Community Picnic
- Easter Egg Hunt
- Father's Day Car Show
- Holiday Tree Trimming
- July 4th Parade & Fireworks
- Halloween – Burning of the Ghoul
- Music Under the Tower
- Senior Citizen activities and trips
- Youth recreation programs and classes
- Youth Summer Camp

Staffing:

Recreation Director	1	1
Seniors Rec Specialist	1	0
Media Tech	1.5	1
Total	3.5	2

2014 Objectives:

- Recreational Programming with an emphasis on youth development
- Expansion of Senior Programs and Services
- Quarterly Recreational Program Guide & Newsletter (Lyons Share) sent to every Village Resident
- Continue to identify Community Partners to sponsor and/or volunteer at all Village functions

Public Works

	FY 2010 Actual	FY 2011 Actual	FY 2012 Preliminary	FY 2013 Budget	FY 2013 Preliminary	Recommend FY 2014 Budget
Public Works						
Administration						
Salaries & Benefits	84,888	95,625	140,737	171,605	172,683	189,297
Communications	5,777	4,197	5,649	4,527	4,755	4,850
Professional Development	-	350	-	(530)	-	-
Operations	24,412	33,346	44,017	96,708	31,489	32,117
	115,077	133,518	190,402	272,311	208,927	226,264
Street Operations						
Salaries & Benefits	410,307	507,427	633,829	581,586	628,474	653,451
Professional Development	60	72,489	355	489	-	-
Operations	181,177	201,329	277,039	210,742	175,071	178,571
	591,544	781,245	911,223	792,817	803,545	832,022
Buildings & Grounds						
Salaries & Benefits	97,475	106,128	-	-	10,239	-
Professional Services	29,660	27,800	19,100	27,800	30,738	31,352
Operations	26,943	67,980	86,856	73,221	31,057	31,678
	154,078	201,908	105,956	101,021	72,033	63,030
Garage Operations						
Salaries & Benefits	95,801	107,039	99,640	112,332	99,156	108,661
Operations	2,463	23,138	3,589	20,521	4,515	4,606
	98,264	130,177	103,229	132,854	103,671	113,267
Total Public Works	958,963	1,246,848	1,310,809	1,299,003	1,188,176	1,234,583

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:

Public Works Director	1	1
Streets Foreman	1	1
Equipment Operator	5	5
Mechanic	1	1
Utility Worker	2.5	2.5
Total	10.5	10.5

Capital Projects Fund

Village of Lyons, Illinois
Fiscal Year 2014 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Capital Improvement Fund

Fiscal Year 2010 through Fiscal Year 2014 Proposed Budget

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2013	Recommended
	Actual	Actual	Preliminary	Budget	Preliminary	FY 2014 Budget
Revenues						
Intergovernmental Revenue	422,299	262,971	391,076	395,000	437,000	480,000
Interest	205	211	272	205	211	23
Miscellaneous Revenue	-	33,125	-	-	-	-
Total Revenue	422,504	296,307	391,348	395,205	437,211	480,023
Expenditures						
Capital Outlay						
Village Hall	3,220	7,905	-	-	-	-
Public Safety Building	16,250	8,791	-	-	-	-
Street Improvements	-	244,957	571,000	130,000	174,000	250,000
CDBG Program	46,335	-	139,000	135,000	135,000	220,000
Sidewalk and Trees Programs	311	49,734	-	-	-	-
Equipment Purchases	-	18,516	-	-	-	-
Other	-	-	-	20,000	-	-
Debt Service						
Interest and Fiscal Charges	-	-	-	-	-	-
Total Expenditures	66,116	329,903	710,000	285,000	309,000	470,000
Excess (Deficiency) of Revenues Over Expenditures	356,388	(33,596)	(318,652)	110,205	128,211	10,023
Other Financing Sources (Uses)						
Debt Issuance	-	-	-	-	-	-
Discount on Debt Issuance	-	-	-	-	-	-
Disposal of Capital Assets	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	(220,000)	-	(300,000)	(250,000)	(155,000)	-
Total Other Financing Sources (Uses)	(220,000)	-	(300,000)	(250,000)	(155,000)	-
Net Change in Fund Balance	136,388	(33,596)	(618,652)	(139,795)	(26,789)	10,023
Fund Balance at Beginning of Year	1,530,074	1,666,462	1,632,866	1,014,214	1,014,214	987,425
Fund Balance at End of Year	1,666,462	1,632,866	1,014,214	874,419	987,425	997,447

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

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

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

Tax Increment Financing Districts

Description

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

Fund Structure:

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

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

- 1) **Debt Service** – Funds on hand in each TIF Fund 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

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

Tax Increment Fund 1

Village of Lyons, Illinois
Fiscal Year 2014 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #1

Fiscal Year 2010 through Fiscal Year 2014 Proposed Budget

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2013	Recommended FY 2014
	Actual	Actual	Preliminary	Budget	Preliminary	Budget
Revenues						
Taxes	364,183	324,061	320,000	350,000	296,000	370,000
Interest	24	65	-	22	-	-
Total Revenue	364,207	324,126	320,000	350,022	296,000	370,000
Expenditures						
Developer Subsidies	196,708	-	-	-	-	-
Professional Services	18,277	5,700	-	16,000	17,094	18,000
Debt Service						
Principal Retirement	989,054	333,686	50,000	205,000	205,000	205,000
Interest & Fiscal Charges	275,895	104,969	70,125	98,850	96,435	99,304
Issuance Cost	106,503	-	-	-	-	-
Total Expenditures	1,586,437	444,355	120,125	319,850	318,529	322,304
Excess (Deficiency) of Revenues Over Expenditures	(1,222,230)	(120,229)	199,875	30,172	(22,529)	47,696
Other Financing Sources (Uses)						
Debt Issuance	2,550,000	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	(1,198,908)	(136,275)	(270,000)	(155,000)	(180,000)	(155,000)
Total Other Financing Sources (Uses)	1,351,092	(136,275)	(270,000)	(155,000)	(180,000)	(155,000)
Net Change in Fund Balance	128,862	(256,504)	(70,125)	(124,828)	(202,529)	(107,304)
Fund Balance at Beginning of Year	715,999	844,861	588,357	518,232	518,232	315,703
Fund Balance at End of Year	844,861	588,357	518,232	393,404	315,703	208,399

Tax Increment Fund 2

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

Tax Increment Financing District #2

Fiscal Year 2010 through Fiscal Year 2014 Proposed Budget

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2013	Recommended FY 2014
	Actual	Actual	Preliminary	Budget	Preliminary	Budget
Revenues						
Taxes	139,620	142,718	130,000	170,000	145,000	145,000
Interest	20	858	-	20	-	-
Total Revenue	139,640	143,576	130,000	170,020	145,000	145,000
Expenditures						
Developer Subsidies	79,480	-	-	-	-	-
Professional Services	13,259	250	-	-	3,000	3,000
Debt Service						
Principal Retirement	453,285	185,000	80,000	-	-	95,000
Interest & Fiscal Charges	101,767	57,660	65,000	59,130	52,053	48,773
Issuance Cost	3,594	-	-	-	-	-
Total Expenditures	651,385	242,910	145,000	59,130	55,053	146,773
Excess (Deficiency) of Revenues Over Expenditures	(511,745)	(99,334)	(15,000)	110,890	89,947	(1,773)
Other Financing Sources (Uses)						
Debt Issuance	450,000	-	-	-	-	-
Transfers In	150,000		120,000	-	25,000	155,000
Transfers Out	(149,041)	(64,425)	(60,000)	(60,000)	(60,000)	-
Total Other Financing Sources (Uses)	450,959	(64,425)	60,000	(60,000)	(35,000)	155,000
Net Change in Fund Balance	(60,786)	(163,759)	45,000	50,890	54,947	153,227
Fund Balance at Beginning of Year	184,726	123,940	(39,819)	5,181	5,181	60,128
Fund Balance at End of Year	123,940	(39,819)	5,181	56,071	60,128	213,355

Tax Increment Fund 3

Village of Lyons, Illinois
Fiscal Year 2014 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #3

Fiscal Year 2010 through Fiscal Year 2014 Proposed Budget

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2013	Recommended FY 2014
	Actual	Actual	Preliminary	Budget	Preliminary	Budget
Revenues						
Taxes	382,802	448,778	440,000	470,000	446,000	460,000
Interest	80	126	-	80	-	-
Total Revenue	382,882	448,904	440,000	470,080	446,000	460,000
Expenditures						
Current						
Community Development						
Professional Services	12,223	19,217	5,000	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service						
Principal Retirement	2,807,832	-	50,000	165,000	165,000	170,000
Interest & Fiscal Charges	621,524	59,644	83,182	80,231	83,188	80,231
Total Expenditures	3,441,579	78,861	138,182	245,231	248,188	250,231
Excess (Deficiency) of Revenues Over Expenditures	(3,058,697)	370,043	301,818	224,849	197,812	209,769
Other Financing Sources (Uses)						
Debt Issuance	3,050,000	-	-	-	-	-
Transfers Out	(227,748)	(294,125)	(300,000)	(200,000)	(300,000)	(200,000)
Total Other Financing Sources (Uses)	2,822,252	(294,125)	(300,000)	(200,000)	(300,000)	(200,000)
Net Change in Fund Balance	(236,445)	75,918	1,818	24,849	(102,188)	9,769
Fund Balance at Beginning of Year	429,084	192,639	268,557	270,375	270,375	168,187
Fund Balance at End of Year	192,639	268,557	270,375	295,224	168,187	177,956

Tax Increment Fund 4

Village of Lyons, Illinois
Fiscal Year 2014 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #4

Fiscal Year 2010 through Fiscal Year 2014 Proposed Budget

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2013	Recommended FY 2014
	Actual	Actual	Preliminary	Budget	Preliminary	Budget
Revenues						
Taxes	5,906	7,694	12,300	14,000	-	-
Intergovernmental	215,000	105,500	618,000	-	-	-
Interest	2,768	45,038	-	2,768	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenue	223,674	158,232	630,300	16,768	-	-
Expenditures						
Current						
Professional Services	207,623	11,781	100,000	20,000	14,000	-
Capital Outlay	24,814	1,936,023	350,000	30,000	-	-
Debt Service						
Principal Retirement	-	-	50,000	185,000	185,000	190,000
Bond Issuance Cost	23,589	-	-	-	-	-
Interest & Fiscal Charges	194,610	252,613	120,000	165,000	124,159	119,000
Total Expenditures	450,636	2,200,417	620,000	400,000	323,159	309,000
Excess (Deficiency) of Revenues Over Expenditures	(226,962)	(2,042,185)	10,300	(383,232)	(323,159)	(309,000)
Other Financing Sources (Uses)						
Debt Issuance	2,950,000	-	-	-	-	-
Transfers In	188,440	169,000	300,000	200,000	300,000	300,000
Transfers Out	(19,000)	(110,875)	(50,000)	-	-	-
Total Other Financing Sources (Uses)	3,119,440	58,125	250,000	200,000	300,000	300,000
Net Change in Fund Balance	2,892,478	(1,984,060)	260,300	(183,232)	(23,159)	(9,000)
Fund Balance at Beginning of Year	(1,144,105)	1,748,373	(235,687)	24,613	24,613	1,454
Fund Balance at End of Year	1,748,373	(235,687)	24,613	(158,619)	1,454	(7,546)

Debt Service Fund

Village of Lyons, Illinois
Fiscal Year 2014 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Debt Service Fund

Fiscal Year 2010 through Fiscal Year 2014 Proposed Budget

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2013	Recommended FY 2014
	Actual	Actual	Preliminary	Budget	Preliminary	Budget
Revenues						
Taxes	1,309,670	731,353	700,000	699,273	686,155	688,000
Total Revenue	1,309,670	731,353	700,000	699,273	686,155	688,000
Expenditures						
Debt Service						
Principal Retirement	862,582	684,840	684,840	740,339	740,339	771,024
Interest & Fiscal Charges	594,251	564,139	564,139	509,101	509,101	480,655
Total Expenditures	1,456,833	1,248,979	1,248,979	1,249,440	1,249,440	1,251,679
Excess (Deficiency) of Revenues Over Expenditures	(147,163)	(517,626)	(548,979)	(550,167)	(563,285)	(563,679)
Other Financing Sources (Uses)						
Transfers In	700,659	604,369	595,000	600,000	595,000	595,000
Transfers Out	-	-	-	-	-	(100,000)
Total Other Financing Sources (Uses)	700,659	604,369	595,000	600,000	595,000	495,000
Net Change in Fund Balance	553,496	86,743	46,021	49,833	31,715	(68,679)
Fund Balance at Beginning of Year	(226,135)	327,361	414,104	460,125	460,125	491,840
Fund Balance at End of Year	327,361	414,104	460,125	509,958	491,840	423,161

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 2014 Debt Service.

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

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	\$ 300,000	\$ 241,458	\$ 541,458
Limited Tax Bonds, Series 2009A	\$ 100,000	\$ 23,348	\$ 123,348
	\$ 400,000	\$ 264,806	\$ 664,806

General Fund Village Debt

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Debt Certificates, 2007	\$ 180,000	\$ 141,508	\$ 321,508
Debt Certificates, 2009	\$ 80,000	\$ 69,735	\$ 149,735
Land Loan, 2007	\$ 36,668	\$ 1,470	\$ 38,138
Fire Truck Loan, 2008	\$ 74,356	\$ 3,136	\$ 77,492
	\$ 371,024	\$ 215,849	\$ 586,873

Total General Debt \$ 771,024 \$ 480,655 \$ 1,251,679

Debt Supported By Other Funds

	<i>Fund</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Alternative Revenue Bonds, Series 2002	TIF 2	\$ -	\$ 36,398	\$ 36,398
Alternative Revenue Bonds, Series 2003	TIF 1	\$ -	\$ 26,575	\$ 26,575
Debt Certificate, 2010 A	TIF 1	\$ 205,000	\$ 62,906	\$ 267,906
Debt Certificate, 2010 B	TIF 2	\$ -	\$ 12,375	\$ 12,375
Debt Certificate, 2010 C	TIF 3	\$ 170,000	\$ 80,231	\$ 250,231
Debt Certificate, 2010 D	TIF 4	\$ 120,000	\$ 74,938	\$ 194,938
Debt Certificate, 2012	TIF 4	\$ 70,000	\$ 44,457	\$ 114,457
		\$ 565,000	\$ 337,880	\$ 902,880

Grand Total \$ 1,336,024 \$ 818,535 \$ 2,154,559

Enterprise Funds

Description

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

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

- The restriction for the Water and Sewer Fund is a requirement of Bonds that were previously issued by the Village for Water & Sewer construction projects.
- **Invested in Capital Assets, Net of Related Debt** – this category of net assets is the value of the all of the capital assets of the Fund, net of any related debt that remains outstanding for the original construction or acquisition of the capital asset.

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

Water and Sewer Fund

Village of Lyons, Illinois
Fiscal Year 2014 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Water and Sewer Fund

Fiscal Year 2010 through Fiscal Year 2014 Proposed Budget

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2013	Recommended
	Actual	Actual	Preliminary	Budget	Preliminary	FY 2014 Budget
Revenues						
Charges for Services	2,427,945	2,347,371	2,388,016	2,400,000	2,150,000	2,300,000
Operating Expenses						
Administration	229,083	158,050	350,000	375,000	385,000	395,000
Operations	1,434,830	1,730,269	1,762,883	1,850,000	1,752,000	1,800,000
Depreciation & Amortization	119,627	90,812	93,000	95,000	110,000	120,000
Total Expenditures	1,783,540	1,979,131	2,205,883	2,320,000	2,247,000	2,315,000
Operating Income	644,405	368,240	182,133	80,000	(97,000)	(15,000)
Nonoperating Expenses						
Interest & Fiscal Charges	(41,344)	(11,167)	-	-	-	-
Principal Repayment	(475,000)	(670,000)	-	-	-	-
Capital Outlay	(39,005)	(24,534)	(189,740)	(400,000)	-	-
Eliminations for Accounting Purposes	475,000	670,000	189,740	400,000	-	-
Transfers Out	-	(400,000)	(100,000)	(37,000)	-	-
Total Other Financing Sources (Uses)	(80,349)	(435,701)	(100,000)	(37,000)	-	-
Change in Net Assets	564,056	(67,461)	82,133	43,000	(97,000)	(15,000)
Net Assets - Beginning	3,773,915	4,337,971	4,270,510	4,352,643	4,352,643	4,255,643
Net Asset - Ending	4,337,971	4,270,510	4,352,643	4,395,643	4,255,643	4,240,643

Description

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

While wholesale water costs to the Village have been significantly increased in the past years, the Village has not passed this cost along to its customers. This was accomplished due to savings resulting from the repayment of debt originally issued in 1992. The Village will review its operating system in 2014 to identify capital

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

Services:

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

Garbage Fund

Village of Lyons, Illinois
Fiscal Year 2014 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Garbage Fund

Fiscal Year 2010 through Fiscal Year 2014 Proposed Budget

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2013	Recommended FY 2014
	Actual	Actual	Preliminary	Budget	Preliminary	Budget
Revenues						
Charges for Services	628,108	641,532	650,560	645,500	625,000	640,000
Operating Expenses						
Administration	88,160	101,360	40,000	100,000	100,000	100,000
Operations	541,527	556,821	550,328	550,200	543,000	560,000
Capital Outlay	-	-	-	-	-	-
Depreciation & Amortization	-	-	-	-	-	-
Total Expenditures	629,687	658,181	590,328	650,200	643,000	660,000
Operating Income	(1,579)	(16,649)	60,232	(4,700)	(18,000)	(20,000)
Nonoperating Revenues (Expenses)						
Property Taxes	42,547	7,215	5,060	-	-	-
	42,547	7,215	5,060	-	-	-
Change in Net Assets	40,968	(9,434)	65,292	(4,700)	(18,000)	(20,000)
Net Assets - Beginning	(10,875)	30,093	20,659	85,951	85,951	67,951
Net Asset - Ending	30,093	20,659	85,951	81,251	67,951	47,951

Description

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

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

Services:

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

E911 Fund

Village of Lyons, Illinois
Fiscal Year 2014 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Emergency 911 Fund

Fiscal Year 2010 through Fiscal Year 2014 Proposed Budget

	FY 2010 Actual	FY 2011 Actual	FY 2012 Preliminary	FY 2013 Budget	FY 2013 Preliminary	Recommended FY 2014 Budget
Revenues						
Charges for Services	89,684	98,594	122,734	120,000	148,000	140,000
Operating Expenses						
Communications	11,738	10,786	-	-	-	-
Operations	7,151	7,075	8,835	-	-	-
Capital Outlay	-	-	-	-	-	-
Depreciation & Amortization	92,178	102,038	103,000	105,000	105,000	105,000
Total Expenditures	111,067	119,899	111,835	105,000	105,000	105,000
Operating Income	(21,383)	(21,305)	10,899	15,000	43,000	35,000
Nonoperating Income						
Interest	2,029	1,114	6	2,029	-	-
Other Income	-	-	-	-	-	-
Disposal of Capital	-	-	-	-	-	-
Interest and Fiscal	(24,269)	(18,733)	(12,875)	(6,638)	(6,638)	-
Principal	-	(90,828)	(96,686)	(102,923)	(102,923)	-
Elimination for Accounting						
Purposes	-	90,828	96,686	102,923	102,923	-
Total Nonoperating Income	(22,240)	(17,619)	(12,869)	(4,609)	(6,638)	-
Income (Loss) Before Transfers	(43,623)	(38,924)	(1,970)	10,391	36,362	35,000
Transfers In	85,325	25,000	-	-	-	-
Change in Net Assets	41,702	(13,924)	(1,970)	10,391	36,362	35,000
Net Asset - Beginning	(306,387)	(264,685)	(278,609)	(280,579)	(280,579)	(244,217)
Net Asset - Ending	(264,685)	(278,609)	(280,579)	(270,188)	(244,217)	(209,217)

Description

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

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

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

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

Fiduciary Funds

Description

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

Fund Structure:

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

Police Pension Fund:

The Police Pension Fund is used to account for the additions, subtractions, and Net Assets Held in Trust for the future payment of pensions to the Village's Police Officers. The fund has numerous retirees and participants. 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. This funding will be reevaluated based on the revised staffing of the police department.

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. 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 fulfills its payments to the current beneficiary and his spouse.

Police Pension Trust Fund

Village of Lyons, Illinois
Fiscal Year 2014 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Police Pension Fund

Fiscal Year 2010 through Fiscal Year 2014 Proposed Budget

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2013	Recommended FY 2014
	Actual	Actual	Preliminary	Budget	Preliminary	Budget
Additions						
Contributions - Employer	186,239	301,077	323,590	350,000	400,000	450,000
Contributions - Plan Members	186,541	222,822	289,165	300,000	300,000	260,000
Total Contributions	372,780	523,899	612,755	650,000	700,000	710,000
Investment Income						
Interest	250,887	459,167	404,309	735,000	600,000	600,000
Net Change in Fair Value	872,709	(163,782)	352,647	-	600,000	-
Miscellaneous	-	-	-	-	-	-
	1,123,596	295,385	756,956	735,000	1,200,000	600,000
Less Investment Expense	(26,799)	(18,979)	(35,222)	(30,000)	(40,000)	(30,000)
Net Investment Income	1,096,797	276,406	721,734	705,000	1,160,000	570,000
Total Additions	1,469,577	800,305	1,334,489	1,355,000	1,860,000	1,280,000
Deductions						
Benefits & Refunds	964,824	734,218	799,160	850,000	850,000	925,000
Administration	19,362	19,428	25,000	25,000	25,000	25,000
Total Deductions	984,186	753,646	824,160	875,000	875,000	950,000
Change in Net Assets	485,391	46,659	510,329	480,000	985,000	330,000
Net Plan Assets Held in Trust for Pension Benefits						
Beginning	8,926,750	9,412,141	9,458,800	9,969,129	9,969,129	10,954,129
Ending	9,412,141	9,458,800	9,969,129	10,449,129	10,954,129	11,284,129

Fire Pension Trust Fund

Village of Lyons, Illinois
Fiscal Year 2014 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fire Pension Fund

Fiscal Year 2010 through Fiscal Year 2014 Proposed Budget

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2013	Recommended FY 2014
	Actual	Actual	Preliminary	Budget	Preliminary	Budget
Additions						
Contributions - Plan Members	-	-	-	-	-	-
Contributions - Employer	32,930	36,437	45,847	53,500	53,500	55,000
Total Contributions	32,930	36,437	45,847	53,500	53,500	55,000
Investment Income						
Interest	22	8	10	22	-	-
Net Change in Fair Value	(210)	-		(210)	-	-
	(188)	8	10	(188)	-	-
Less Investment Expense	-	-	-	-	-	-
Net Investment Income	(188)	8	10	(188)	-	-
Total Additions	32,742	36,445	45,857	53,312	53,500	55,000
Deductions						
Administration	-	-	-	25	-	-
Benefits & Refunds	39,007	40,177	51,725	53,365	53,365	55,005
Total Deductions	39,007	40,177	51,725	53,390	53,365	55,005
Change in Net Assets	(6,265)	(3,732)	(5,868)	(78)	135	(5)
Net Plan Assets Held in Trust for Pension Benefits						
Beginning	15,875	9,610	5,878	10	10	145
Ending	9,610	5,878	10	(68)	145	140

Salary Schedule

Village of Lyons

2014 Budget

Positions and Salaries

<i>Administration</i>						
<i>Position</i>	<i>FTE</i>	<i>Salary Range</i>	<i>Total Salary</i>	<i>Total Benefits</i>	<i>Retirement</i>	<i>Total Compensation</i>
<i>Elected Officials</i>						
Mayor / Liquor Commissioner		\$18,500 - \$18,500	\$ 18,500		\$ 3,511	\$ 22,011
Clerk		\$4,450 - \$4,450	\$ 4,450		\$ 845	\$ 5,295
Trustee		\$3,600 - \$4,450	\$ 24,450		\$ 4,641	\$ 29,091
<i>Administration</i>						
Village Manager	1	\$65,000 - \$65,000	\$ 65,000	\$ 13,703	\$ 4,973	\$ 83,676
Liquor Commission	0.2	\$35,000 - \$35,000	\$ 7,000	\$ -	\$ 1,329	\$ 8,329
Collector	1	\$35,360 - \$35,360	\$ 35,360	\$ 9,335	\$ 6,711	\$ 51,406
Administration Specialist	0.8	\$38,418 - \$38,418	\$ 38,418	\$ 8,798	\$ 7,292	\$ 54,507
Payroll Speciality	1	\$54,766 - \$54,766	\$ 54,766	\$ 12,878	\$ 10,395	\$ 78,039
Utility Billing Specialist	1	\$54,766 - \$54,766	\$ 54,766	\$ 13,862	\$ 10,395	\$ 79,023
Customer Service Representative	1	\$15.50 per Hour	\$ 24,180	\$ -	\$ 1,850	\$ 26,030
Administrative Assistant	1	\$20,384 - \$20,384	\$ 20,384	\$ -	\$ 1,559	\$ 21,943
Overtime			\$ -			\$ -
Pension & Retiree Costs					\$ 40,072	\$ 40,072
Workers Compensation				\$ 13,000		\$ 13,000
	7		\$ 347,274	\$ 71,576	\$ 93,571	\$ 512,422
<i>Building and Planning</i>						
<i>Position</i>	<i>FTE</i>	<i>Salary Range</i>	<i>Total Salary</i>	<i>Total Benefits</i>	<i>Retirement</i>	<i>Total Compensation</i>
Building Director	1	\$64,022 - \$64,022	\$ 64,022	\$ 11,681	\$ 12,151	\$ 87,855
Building Inspector	1	\$41,800 - \$41,080	\$ 41,080	\$ 13,862	\$ 7,797	\$ 62,739
Quarry Inspector	1	\$51,501 - \$51,501	\$ 51,501	\$ 8,798	\$ 9,775	\$ 70,074
Part Time Administrative	0.75	\$19,344 - \$19,344	\$ 12,090	\$ 13,703	\$ 925	\$ 26,718
Overtime			\$ -			\$ -
Pension & Retiree Costs					\$ -	\$ -
Workers Compensation				\$ 8,000		\$ 8,000
	3.75		\$ 168,693	\$ 56,044	\$ 30,648	\$ 255,386
<i>Recreation</i>						
<i>Position</i>	<i>FTE</i>	<i>Salary Range</i>	<i>Total Salary</i>	<i>Total Benefits</i>	<i>Retirement</i>	<i>Total Compensation</i>
Recreation Director	1	\$43,784 - \$43,784	\$ 43,784	\$ 13,862	\$ 9,186	\$ 66,832
Media Technician	0.3	\$16 per Hour	\$ 5,760	\$ -	\$ 441	\$ 6,201
Overtime			\$ 1,000			\$ 1,000
Pension & Retiree Costs				\$ -	\$ -	\$ -
Workers Compensation				\$ 50		\$ 50
	1.3		\$ 50,544	\$ 13,912	\$ 9,627	\$ 74,083
<i>Police</i>						
<i>Position</i>	<i>FTE</i>	<i>Salary Range</i>	<i>Total Salary</i>	<i>Total Benefits</i>	<i>Retirement</i>	<i>Total Compensation</i>
Chief of Police	1	\$101,400 - 101,400	\$ 101,400	\$ -	\$ 24,833	\$ 126,233
Deputy Chief of Police	1	\$99,938 - \$99,938	\$ 99,938	\$ 15,024	\$ 1,449	\$ 116,411
Sergeant	4	\$93,447 - \$96,250	\$ 379,386	\$ 65,430	\$ 6,496	\$ 451,311
Police Officer	12	\$83,191 - \$88,772	\$ 1,013,311	\$ 170,519	\$ 17,831	\$ 1,201,660
Administration Specialist	0.5	\$25 per Hour	\$ 25,000	\$ -	\$ 1,913	\$ 26,913
Crossing Guards		\$22.97 per Day	\$ 37,800	\$ -	\$ 2,892	\$ 40,692
Overtime			\$ 308,242			\$ 308,242
Pension & Retiree Costs					\$ 450,000	\$ 450,000
Workers Compensation				\$ 101,900		\$ 101,900
	18.5		\$ 1,965,076	\$ 352,873	\$ 505,412	\$ 2,823,361
<i>Fire</i>						
<i>Position</i>	<i>FTE</i>	<i>Salary Range</i>	<i>Total Salary</i>	<i>Total Benefits</i>	<i>Retirement</i>	<i>Total Compensation</i>
Fire Chief	1	\$98,238 - \$98,238	\$ 98,238	\$ 6,476	\$ 18,646	\$ 123,360
Fire Prevention Officer	1	\$47,507 - \$47,507	\$ 47,507	\$ 13,862	\$ 9,017	\$ 70,386
Paid on Call Administrative Support	0.5	\$34,580 - \$34,580	\$ 17,290	\$ -	\$ 3,282	\$ 20,572
Paid on Call Firefighters	4	\$14.13-\$21.16 per Hour	\$ 281,699	\$ -	\$ 21,550	\$ 303,249
Overtime			\$ -			\$ -
Pension & Retiree Costs					\$ 37,245	\$ 37,245
Workers Compensation				\$ 55,000		\$ 55,000
	6.5		\$ 444,735	\$ 75,338	\$ 89,739	\$ 609,811
<i>Public Works</i>						
<i>Position</i>	<i>FTE</i>	<i>Salary Range</i>	<i>Total Salary</i>	<i>Total Benefits</i>	<i>Retirement</i>	<i>Total Compensation</i>
Public Works Director	1	\$73,527 - \$73,527	\$ 73,527	\$ -	\$ 13,955	\$ 87,482
Streets Foreman	1	\$72,534 - \$72,534	\$ 72,534	\$ 8,798	\$ 13,482	\$ 94,815
Equipment Operator	5	\$54,850 - \$62,400	\$ 322,980	\$ 60,315	\$ 60,542	\$ 443,838
Utility Worker	1	\$60,032 - \$60,032	\$ 60,032	\$ 8,671	\$ 11,204	\$ 79,907
Mechanic	1	\$73,134 - \$73,134	\$ 73,134	\$ 17,740	\$ 13,786	\$ 104,661
Part Time Utility	2.5	\$10.75-\$16.75 per Hour	\$ 80,080	\$ -	\$ 6,126	\$ 86,206
Overtime			\$ -			\$ -
Pension & Retiree Costs					\$ -	\$ -
Workers Compensation				\$ 54,500		\$ 54,500
	11.5		\$ 682,288	\$ 150,024	\$ 119,097	\$ 951,409
Total FTE Positions 48.55						
Total Compensation \$ 5,226,472			\$3,658,610	\$719,768	\$ 848,094	\$ 5,226,472