

Village of Lyons, Illinois

A Historic Community with a Vision for the Future



ANNUAL BUDGET FOR FISCAL YEAR 2015

2015 ANNUAL BUDGET

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VILLAGE OF LYONS

BUDGET FOR FISCAL YEAR 2015

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Village of Lyons

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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, 2015. 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. In 2014, the Village negotiated new contracts or implemented changes in accordance with existing contracts where negotiations are pending such as police that maintains services, but also results in a structurally balanced budget. This process continues in the 2015 budget.

With the revised budgets, the Village will be able for the first time to dedicate the recently approved sales tax, the newly implemented food and beverage tax, the Village's share of gaming taxes, grant funds, and motor fuel taxes to capital projects. The total available in 2015 will be \$1.5 million. This amount exceeds the total capital expenditures of the Village from 2010 through 2014.

The Village Administration will need to be vigilant to ensure that actual spending remains within this budget plan. This spending discipline coupled with a balanced budget will enable the Village to move forward particularly in addressing infrastructure and pension needs.

Finally, the Village is making significant progress in funding pensions particularly the police pension fund. After accounting for the adjustment in the department staffing, the annual pension cost the Village should be funding is approximately \$825,000. The funding for 2015 is set at \$500,000, up from \$195,000 in 2008. Once we settle the contract negotiations with the police, we plan to reprogram the extra overtime mandated by the existing contract and legal fees associated with police personnel matters in 2014 and budgeted in 2015 to this pension cost.

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. This process replaced the Board holding hearing and developing budgets by action of the Village Board in May 2009.

The major cost component of the Village Budget is salaries and related employee benefits. Further, a majority of Village employees are represented by collective bargaining agreements that also dictate financial terms as well as work rules and staffing levels. The constraints in these contracts significantly limited the ability of the Village to restructure operations to improve the quality of services at a more affordable price. 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 expired 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 \$500,000 narrowing the underfunding of these plans. The Village also expects a reduction in pension expense due to anticipated reductions in the police force.

In 2015, the Village begins to address the following financial challenges:

- 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 (*November 5, 2014*)
- Village Finance Committee (*November 18, 2014*)
- Public Hearing (*November 19, 2014*)
- Adoption (*November 19, 2014*)

The Village budget will go into effect on January 1, 2015.

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 is 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).

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

The overview of the historical General Fund operations and 2015 budgeted amounts are detailed on the following schedules.

Village of Lyons, Illinois
Schedule of Revenues, Expenditures, Transfers, and Changes in Fund Balance
Fiscal Year 2015 Budget

General Fund

Projected Financial Results for the Fiscal Years December 31, 2011 to 2015

	FY 2011	FY 2012	FY 2013	FY 2014	Recommended FY 2015
	Actual	Actual	Actual	Projected	Budget
Revenues					
Tax Revenue	5,916,608	6,086,755	6,452,007	7,098,142	8,254,604
Intergovernmental Revenue	224,363	36,169	46,681	15,000	15,000
Licenses, Permits, and Fees	450,983	508,378	469,363	452,000	542,000
Charges for Services	843,206	489,598	501,478	1,353,200	1,383,200
Fines and Forfeitures	660,965	730,685	762,770	452,500	606,500
Interest	6,443	1,590	526	1,500	1,500
Miscellaneous Revenue	412,430	383,020	466,061	500,500	505,500
Total Revenue	8,514,998	8,236,196	8,698,886	9,872,842	11,308,304
Expenditures					
Current					
Administration	1,421,314	1,125,557	1,282,102	1,648,338	2,181,435
Building, Planning, Zoning	319,331	440,947	479,751	536,945	594,811
Health	-	-	-	-	-
Police Department	4,802,229	5,067,289	4,966,217	4,424,013	3,786,442
Fire Department & ESDA	1,125,793	1,183,214	1,165,809	1,194,700	1,166,812
Recreation	177,251	248,014	309,163	282,896	289,319
Public Works	1,246,848	1,056,045	909,667	1,361,777	1,366,176
Capital Outlay	-	-	22,500	52,959	250,000
Total Expenditures	9,092,766	9,121,066	9,135,209	9,501,628	9,634,995
Excess (Deficiency) of Revenues Over Expenditures	(577,768)	(884,870)	(436,323)	371,214	1,673,309
Other Financing Sources (Uses)					
Transfers In	836,700	1,305,516	452,000	1,650,000	-
Transfers Out (Capital Projects)	-	-	-	-	(1,000,000)
Transfers Out (Debt Service)	(604,369)	(474,783)	(614,662)	(595,000)	(615,000)
Total Other Financing Sources (Uses)	232,331	830,733	(162,662)	1,055,000	(1,615,000)
Net Change in Fund Balance	(345,437)	(54,137)	(598,985)	1,426,214	58,309
Fund Balance at Beginning of Year	1,894,498	1,549,061	1,494,924	895,939	2,322,153
Fund Balance at End of Year	1,549,061	1,494,924	895,939	2,322,153	2,380,462

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 2015 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, 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 2015 property tax collections, the PTELL limitation was determined to be 1.5% based on the increase in consumer prices from January 1, 2013 to December 31, 2013.

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.

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

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 2015:

VILLAGE OF LYONS, ILLIONOS
General Fund Revenues including Revenue Estimate for 2015

Village of Lyons, Illinois
 Estimated Revenues by Fund
 Fiscal Year 2011 Actual to Fiscal Year 2015 Estimate

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	Recommended FY 2015 Budget
General Fund					
Taxes					
Property Taxes					
General/Corporate	490,430	483,073	487,098	650,000	650,000
Police Protection	648,373	640,429	658,887	800,000	800,000
Fire Protection	415,185	409,614	421,406	450,000	450,000
Ambulance Service	295,145	291,407	299,823	150,000	150,000
Street & Bridge	48,471	47,915	49,255	60,000	60,000
Liability Insurance	240,247	236,967	243,853	59,142	53,604
IMRF	153,982	151,950	156,368	115,000	115,000
Social Security	103,941	102,543	105,565	110,000	110,000
Auditing	16,220	16,035	16,532	30,000	30,000
Police Pension	301,077	308,582	317,437	450,000	500,000
Fire Pension	36,437	35,374	43,144	55,000	55,000
Road & Bridge	41,614	35,739	36,631	35,000	35,000
Total Property Taxes	2,791,122	2,759,628	2,835,999	2,964,142	3,008,604
Other Taxes					
Municipal Sales Tax	1,118,951	1,215,058	1,326,214	1,400,000	1,500,000
Non-Home Rule Sales Tax	-	-	-	-	700,000
Replacement Tax	59,100	51,519	57,336	60,000	60,000
Municipal Income Tax	835,046	963,368	1,037,442	1,100,000	1,250,000
Local Use Tax	154,857	167,546	181,472	200,000	250,000
Telecommunication Tax	360,146	345,003	309,830	390,000	390,000
Electric Tax	274,145	293,790	282,825	300,000	350,000
Natural Gas Tax	149,372	109,484	146,524	190,000	150,000
Cable TV Tax	111,600	108,876	127,534	110,000	110,000
Hotel/Motel Tax	62,269	59,937	67,712	75,000	80,000
Food & Beverage Tax	-	-	-	125,000	250,000
Gaming Fees	-	-	66,451	178,000	150,000
Foreign Fire Tax	5,661	12,546	12,668	6,000	6,000
Total Other Taxes	3,131,147	3,327,127	3,616,008	4,134,000	5,246,000
Total Taxes	3,131,147	3,327,127	6,452,007	7,098,142	8,254,604
Intergovernmental					
JAG Grant	36,708	-	23,904	-	-
Pble Sfty Grnts & Rmbsmnts	21,519	9,454	-	-	-
Traffic Grants & Rmbsmnts	78,558	-	22,777	15,000	15,000
Grants & Rmbsmnts	87,577	26,715	-	-	-
Total Intergovernmental	224,362	36,169	46,681	15,000	15,000

Licenses, Permits, & Fees					
Riverside Lawn Fire District Fees	2,000	2,000	2,000	2,000	2,000
Liquor License	40,830	25,880	47,195	75,000	75,000
Vehicle License	188,046	175,447	159,795	160,000	200,000
Building Fees	117,749	200,140	171,127	130,000	175,000
Business License	102,358	110,000	89,246	85,000	90,000
Total Licenses, Permits, & Fees	450,983	513,467	469,363	452,000	542,000
Charges for Services					
Antenna Agreements	189,371	191,500	205,280	280,000	280,000
Ads on Village Property	5,609	5,889	-	6,000	6,000
Collection Agency Revenue	-	-	220	200	200
Police & Fire Reports	4,133	2,745	2,590	2,000	2,000
Ambulance Service Fees	165,972	196,981	262,077	250,000	275,000
Recreation Fees	53,121	92,483	31,311	35,000	35,000
Interfund Charges					
Water & Sewer Admin	225,000	350,000	375,000	390,000	395,000
Water & Sewer Public Works	125,000	250,000	260,000	275,000	275,000
Garbage Admin	75,000	100,000	105,000	115,000	115,000
Total Charges for Services	843,206	1,189,598	1,241,478	1,353,200	1,383,200
Fines & Forfeitures					
Liquor Fines	-	2,650	1,500	2,500	2,500
Nuisance Abatement & Adjudication	62,925	49,642	108,988	130,000	100,000
State Y-Tickets	250,263	280,604	234,760	135,000	200,000
Red Light Enforce Fines	7,000	4,000	5,700	-	-
Parking P-Tickets	171,602	159,651	176,304	150,000	170,000
Towing Fee P Tickets	63,470	87,750	63,040	25,000	70,000
DUI Fines	2,522	4,703	7,474	5,000	5,000
Alarm Board Fees	7,939	7,840	5,398	4,000	8,000
State DEF Seizures	67,595	73,618	109,176	-	25,000
Federal DEF Seizures	25,672	29,260	6,703	-	25,000
Other	1,977	30,967	43,727	1,000	1,000
Total Fines & Forfeitures	660,965	730,685	762,770	452,500	606,500
Total Interest	6,443	400	1,500	1,500	1,500
Miscellaneous					
Sale of Village Assets	6,217	-	18,713	2,000	2,000
Rent of Village Assets	800	300	15,428	2,000	2,000
Senior Taxi Donation	1,000	2,185	10,795	2,000	2,000
Project & Program Reimbursements	-	16,283	-	15,000	15,000
Overtime Reimbursement	-	2,500	-	2,500	2,500
Refunds & Rebates	65,634	28,294	-	20,000	20,000
Insurance Recovery	25,283	4,794	5,695	2,000	2,000
Cobra Premium Payments	-	15,709	-	15,000	15,000
Quarry Royalty & Rmbsemnt	258,625	334,004	408,498	425,000	430,000
Miscellaneous Revenue	49,210	10,942	6,932	15,000	15,000
Total Miscellaneous	406,769	415,011	466,061	500,500	505,500
Total General Fund	5,723,874	6,212,458	9,439,860	9,872,842	11,308,304

General Fund Expenditures Administration

	FY 2011	FY 2012	FY 2013	FY 2014	Recommend FY 2015
	Actual	Actual	Actual	Projected	Budget
Administration					
Salaries & Benefits	238,697	473,429	463,756	531,420	401,215
Professional Services	16,342	54,458	16,850	48,395	48,400
Communications	140,350	120,849	88,400	55,000	59,300
Professional Development	17,127	18,915	16,200	22,889	23,300
Operations	25,216	53,634	18,550	31,250	33,000
Other Expenditures	18,903	6,373	1,500	2,200	503,986
Interest	-	-	4,500	14,000	20,000
	<u>456,635</u>	<u>727,658</u>	<u>609,756</u>	<u>705,154</u>	<u>1,089,201</u>
Legal Services					
Professional Services	351,447	161,769	250,000	207,504	201,500
	<u>351,447</u>	<u>161,769</u>	<u>250,000</u>	<u>207,504</u>	<u>201,500</u>
Finance					
Salaries & Benefits	93,434	-	-	-	168,534
Professional Services	141,459	274,413	201,000	320,068	355,700
Communications	3,334	-	-	1,033	1,000
Professional Development	100	-	-	900	1,000
Operations	8	-	-	-	-
Other Expenditures	25	5,934	172	-	-
	<u>238,360</u>	<u>280,347</u>	<u>201,172</u>	<u>322,001</u>	<u>526,234</u>
Human Resources					
Salaries & Benefits	61,870	7,796	36,000	55,000	59,000
Professional Services	690	345	-	6,375	10,000
Operations	1,574	4,425	-	8,852	8,900
	<u>64,134</u>	<u>12,566</u>	<u>36,000</u>	<u>155,283</u>	<u>77,900</u>
Risk Management					
Professional Services	193,860	157,223	225,000	172,693	200,000
Other Expenditures	-	-	1,500	1,571	1,600
	<u>193,860</u>	<u>157,223</u>	<u>226,500</u>	<u>174,264</u>	<u>201,600</u>
Information Technology					
Professional Services	69,688	82,597	95,000	57,932	58,000
Communications	1,123	-	-	-	-
Operations	32,126	19,618	25,000	-	-
Other Expenditures	13,940	30,000	38,000	26,200	27,000
	<u>116,877</u>	<u>132,215</u>	<u>158,000</u>	<u>84,132</u>	<u>85,000</u>
Administration Department Total	<u>1,421,313</u>	<u>1,471,778</u>	<u>1,481,428</u>	<u>1,648,338</u>	<u>2,181,435</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.

In the Village Managers budget, the Village has set aside a \$500,000 contingency fund to address those issues that arise during the year that are not envisioned at the time the budget was prepared. Any funds not spent will be used to address other Village initiatives including restoration of fund balance, fund pensions, or further address infrastructure needs.

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)	2014 Budget	2015 Budget
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

Building

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	Recommend FY 2015 Budget
Building, Planning & Zoning					
Building					
Salaries & Benefits	251,503	361,998	348,821	344,605	422,116
Professional Services	14,879	23,615	47,500	129,500	127,000
Communications	4,246	6,126	3,610	10,143	10,800
Professional Development	9,084	2,629	3,400	4,113	5,120
Operations	36,446	42,910	18,900	47,834	28,625
	<u>316,158</u>	<u>437,278</u>	<u>422,231</u>	<u>536,195</u>	<u>593,661</u>
Planning & Zoning					
Professional Services	500	3,257	500	650	850
Operations	2,028	412	1,000	100	300
	<u>2,528</u>	<u>3,669</u>	<u>1,500</u>	<u>750</u>	<u>1,150</u>
Total Building, Planning & Zoning	<u>318,686</u>	<u>440,947</u>	<u>423,731</u>	<u>536,945</u>	<u>594,811</u>

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:

Position (FTE)	2014 Budget	2015 Budget
Building Director	1	1
Building Inspector	1.25	2
Quarry Inspector	1	1
Administration Specialist	1.25	1.5
Total	4.5	5.5

Police

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	Recommend FY 2015 Budget
Police Department					
Administration					
Salaries & Benefits	731,787	1,376,285	1,418,358	1,561,504	1,276,158
PEDA Expense	-	65,039	-	-	-
Communications	21,095	11,244	9,050	169,523	151,395
Professional Development	17,050	8,005	24,600	12,025	5,538
Operations	219,712	307,369	206,500	183,417	172,172
Professional Services	-	115,558	-	-	-
Other Expenditures	131,702	2,446	124,000	2,930	807
	<u>1,121,346</u>	<u>1,885,946</u>	<u>1,782,508</u>	<u>1,929,399</u>	<u>1,606,070</u>
Patrol & Investigation Operations					
Salaries & Benefits	2,836,227	2,403,516	2,308,999	2,308,999	1,533,154
Professional Services	6,866	7,872	70,000	7,000	3,340
Communications	3,705	538	-	-	-
Professional Development	2,023	3,710	1,050	1,050	-
Operations	104,022	37,701	46,232	46,232	8,115
Other Expenditures	23,000	-	-	-	11,000
	<u>2,975,843</u>	<u>2,453,337</u>	<u>2,426,281</u>	<u>2,363,281</u>	<u>1,555,609</u>
Dispatch Operations					
Salaries & Benefits	673,179	706,279	729,786	557,893	514,263
Communications	-	11,552	10	-	-
Professional Development	990	120	-	64,013	100,000
Operations	25,286	10,055	13,324	9,747	10,500
	<u>699,455</u>	<u>728,006</u>	<u>743,120</u>	<u>631,653</u>	<u>624,763</u>
Total Police Department	<u>4,796,644</u>	<u>5,067,289</u>	<u>4,951,909</u>	<u>4,924,333</u>	<u>3,786,442</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.

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 when a contract will be finalized.

Responsibilities and Services

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

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

Services:

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

Staffing:

Position (FTE)	2014 Budget	2015 Budget
Chief of Police	1	1
Deputy Police Chief	1	1
Sergeant	3	4
Investigator	3	0
Patrol Officer	12	12
Community Service Officer	0	0
Dispatcher	8	0
Administration Specialist	0.5	0.5
Total	28.5	18.5

Fire

	FY 2011	FY 2012	FY 2013	FY 2014	Recommend FY 2015
	Actual	Actual	Actual	Projected	Budget
Fire Department					
Operations					
Salaries & Benefits	601,023	617,048	614,917	601,491	572,292
Communications	13,371	15,548	10,564	11,137	11,420
Professional Development	11,293	10,983	12,180	39,024	39,000
Operations	66,357	114,450	95,246	96,443	97,000
Other Expenditures	8,000	-	1,033	1,100	1,000
	<u>700,044</u>	<u>758,029</u>	<u>733,940</u>	<u>749,195</u>	<u>720,712</u>
Emergency Medical Services					
Professional Services	420,494	410,496	417,263	425,884	426,000
Operations	6,196	14,688	14,606	19,621	20,100
	<u>426,690</u>	<u>425,184</u>	<u>431,869</u>	<u>445,505</u>	<u>446,100</u>
Total Fire Department	<u>1,126,734</u>	<u>1,183,213</u>	<u>1,165,809</u>	<u>1,194,700</u>	<u>1,166,812</u>

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)	2014	2015
	Budget	Budget
Fire Chief	1	1
Fire Prevention Officer	1	0
POC Fire Fighter	4	4
POC Admin Support	0.5	0.5
Total FTE Staff	6.5	5.5

Recreation and Events

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	Recommend FY 2015 Budget
Recreation					
Recreation Department					
Salaries & Benefits	27,764	52,840	93,439	104,853	112,545
Professional Services	62,133	1,970	15,264	28,260	27,900
Communications	250	11,745	21,487	19,075	19,200
Professional Development	-	-	-	-	-
Operations	1,707	101,173	38,064	20,200	14,100
	<u>91,854</u>	<u>167,728</u>	<u>168,254</u>	<u>172,388</u>	<u>173,745</u>
Community Events					
Salaries & Benefits	12,175	10,456	10,175	8,144	8,074
Operations	10,354	9,441	24,941	13,000	13,000
Other Expenditures	137	-	-	17,000	17,000
	<u>22,666</u>	<u>19,897</u>	<u>35,116</u>	<u>38,144</u>	<u>38,074</u>
Hotel/Motel Events					
Salaries & Benefits	4,231	-	-	-	-
Communications	12,294	-	-	-	-
Operations	-	60,389	105,793	8,374	8,400
Other Expenditures	47,500	-	-	63,990	69,100
	<u>64,025</u>	<u>60,389</u>	<u>105,793</u>	<u>72,364</u>	<u>77,500</u>
Total Recreation	<u>178,545</u>	<u>248,014</u>	<u>309,163</u>	<u>282,896</u>	<u>289,319</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:

- 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:

Position (FTE)	2014 Budget	2015 Budget
Recreation Director	1	1
Media Tech	1.5	1
Total	2.5	2

2015 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 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	Recommend FY 2015 Budget
Public Works					
Administration					
Salaries & Benefits	95,625	185,061	191,962	201,542	184,821
Communications	4,197	6,518	4,508	4,850	48,500
Professional Development	350	-	-	-	-
Operations	33,346	49,282	24,091	47,538	43,150
	<u>133,518</u>	<u>240,861</u>	<u>220,561</u>	<u>253,930</u>	<u>276,471</u>
Street Operations					
Salaries & Benefits	507,427	646,303	669,011	672,489	655,348
Professional Services	-	-	-	3,400	3,000
Professional Development	72,489	355	60	-	-
Operations	201,329	300,627	221,051	178,571	234,100
	<u>781,245</u>	<u>947,285</u>	<u>890,122</u>	<u>854,460</u>	<u>892,448</u>
Buildings & Grounds					
Salaries & Benefits	106,128	-	-	-	-
Professional Services	28,200	24,120	30,635	31,352	32,500
Operations	67,980	88,523	28,756	61,992	40,300
	<u>202,308</u>	<u>112,643</u>	<u>59,391</u>	<u>93,344</u>	<u>72,800</u>
Garage Operations					
Salaries & Benefits	107,039	100,781	106,712	114,440	119,456
Operations	23,138	4,474	4,905	4,606	5,000
	<u>130,177</u>	<u>105,255</u>	<u>111,617</u>	<u>119,046</u>	<u>124,456</u>
Total Public Works	<u>1,247,248</u>	<u>1,406,044</u>	<u>1,281,691</u>	<u>1,320,779</u>	<u>1,366,176</u>

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)	2014 Budget	2015 Budget
Public Works Director	1	1
Streets Foreman	1	1
Equipment Operator	5	5
Mechanic	1	1
Utility Worker	3.5	2.5
Total	11.5	10.5

Capital Projects Fund

Village of Lyons, Illinois
Fiscal Year 2015 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Capital Improvement Fund

Fiscal Year 2011 through Fiscal Year 2015 Proposed Budget

	FY 2011	FY 2012	FY 2013	FY 2014	Recommended FY 2015
	Actual	Actual	Actual	Projected	Budget
Revenues					
Intergovernmental Revenue	262,971	261,499	293,234	459,000	480,000
Interest	211	272	44	30	100
Miscellaneous Revenue	33,125	123,655	205,322	205,322	-
Total Revenue	296,307	385,426	498,600	664,352	480,100
Expenditures					
Capital Outlay					
Village Hall	7,905	-	-	-	-
Public Safety Building	8,791	-	-	-	-
Street Improvements	244,957	571,000	130,000	130,000	1,280,000
CDBG Program	-	139,000	135,000	135,000	220,000
Sidewalk and Trees Programs	49,734	-	-	-	-
Equipment Purchases	18,516	7,488	-	-	-
Other	-	-	165,730	165,730	-
Debt Service					
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	329,903	717,488	430,730	430,730	1,500,000
Excess (Deficiency) of Revenues Over Expenditures	(33,596)	(332,062)	67,870	233,622	(1,019,900)
Other Financing Sources (Uses)					
Debt Issuance	-	-	-	-	-
Discount on Debt Issuance	-	-	-	-	-
Disposal of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	1,000,000
Transfers Out	-	(785,516)	(250,000)	(250,000)	-
Total Other Financing Sources (Uses)	-	(785,516)	(250,000)	(250,000)	1,000,000
Net Change in Fund Balance	(33,596)	(1,117,578)	(182,130)	(16,378)	(19,900)
Fund Balance at Beginning of Year	1,530,054	1,496,458	378,880	196,750	180,372
Fund Balance at End of Year	1,496,458	378,880	196,750	180,372	160,472

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

The Village has designated the recently approved non-home rule sales tax, food and beverage tax, and gaming taxes for capital projects.

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.

Beginning in 2015, the TIF Districts will fund their share of debt service with an operating transfer to the Debt Service Fund. Any reductions in the TIF District Funds will be funded through general sales taxes.

Tax Increment Fund 1

Village of Lyons, Illinois
Fiscal Year 2015 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #1

Fiscal Year 2011 through Fiscal Year 2015 Proposed Budget

	FY 2011	FY 2012	FY 2013	FY 2014	Recommended FY 2015
	Actual	Actual	Actual	Projected	Budget
Revenues					
Taxes	324,061	283,420	369,746	296,000	296,000
Interest	65	13	-	-	-
Total Revenue	<u>324,126</u>	<u>283,433</u>	<u>369,746</u>	<u>296,000</u>	<u>296,000</u>
Expenditures					
Developer Subsidies	-	390	17,094	-	-
Professional Services	5,700	-	-	22,300	23,000
Debt Service					
Principal Retirement	333,686	110,000	205,000	255,000	-
Interest & Fiscal Charges	104,969	103,956	96,596	91,697	-
Issuance Cost	-	-	-	-	-
Total Expenditures	<u>444,355</u>	<u>214,346</u>	<u>318,690</u>	<u>368,997</u>	<u>23,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(120,229)</u>	<u>69,087</u>	<u>51,056</u>	<u>(72,997)</u>	<u>273,000</u>
Other Financing Sources (Uses)					
Debt Issuance	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(136,275)	(125,000)	(150,000)	(100,000)	(265,000)
Total Other Financing Sources (Uses)	<u>(136,275)</u>	<u>(125,000)</u>	<u>(150,000)</u>	<u>(100,000)</u>	<u>(265,000)</u>
Net Change in Fund Balance	<u>(256,504)</u>	<u>(55,913)</u>	<u>(98,944)</u>	<u>(172,997)</u>	<u>8,000</u>
Fund Balance at Beginning of Year	<u>587,137</u>	<u>330,633</u>	<u>274,720</u>	<u>175,776</u>	<u>2,779</u>
Fund Balance at End of Year	<u>330,633</u>	<u>274,720</u>	<u>175,776</u>	<u>2,779</u>	<u>10,779</u>

Tax Increment Fund 2

Village of Lyons, Illinois
Fiscal Year 2015 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #2

Fiscal Year 2011 through Fiscal Year 2015 Proposed Budget

	FY 2011	FY 2012	FY 2013	FY 2014	Recommended FY 2015
	Actual	Actual	Actual	Projected	Budget
Revenues					
Taxes	142,718	172,839	145,720	145,000	145,000
Interest	858	8	-	-	-
Total Revenue	143,576	172,847	145,720	145,000	145,000
Expenditures					
Developer Subsidies	-	-	-	-	-
Professional Services	250	293	3,000	3,000	-
Debt Service					
Principal Retirement	185,000	75,000	80,000	45,000	-
Interest & Fiscal Charges	57,660	56,107	52,532	48,925	-
Issuance Cost	-	-	-	-	-
Total Expenditures	242,910	131,400	135,532	96,925	-
Excess (Deficiency) of Revenues Over Expenditures	(99,334)	41,447	10,188	48,075	145,000
Other Financing Sources (Uses)					
Debt Issuance	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(64,425)	(20,000)	(52,000)	-	(180,000)
Total Other Financing Sources (Uses)	(64,425)	(20,000)	(52,000)	-	(180,000)
Net Change in Fund Balance	(163,759)	21,447	(41,812)	48,075	(35,000)
Fund Balance at Beginning of Year	184,726	20,967	42,414	602	48,677
Fund Balance at End of Year	20,967	42,414	602	48,677	13,677

Tax Increment Fund 3

Village of Lyons, Illinois
 Fiscal Year 2015 Budget
 Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #3

Fiscal Year 2011 through Fiscal Year 2015 Proposed Budget

	FY 2011	FY 2012	FY 2013	FY 2014	Recommended FY 2015
	Actual	Actual	Actual	Projected	Budget
Revenues					
Taxes	448,778	439,583	412,834	420,000	420,000
Interest	126	33	24	-	-
Total Revenue	448,904	439,616	412,858	420,000	420,000
Expenditures					
Current					
Community Development					
Professional Services	19,217	731	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service					
Principal Retirement	-	50,000	165,000	170,000	-
Interest & Fiscal Charges	59,644	83,187	80,231	75,634	-
Total Expenditures	78,861	133,918	245,231	245,634	-
Excess (Deficiency) of Revenues Over Expenditures	370,043	305,698	167,627	174,366	420,000
Other Financing Sources (Uses)					
Debt Issuance	-	-	-	-	-
Transfers Out	(294,125)	(475,000)	(266,500)	(170,000)	(420,000)
Total Other Financing Sources (Uses)	(294,125)	(475,000)	(266,500)	(170,000)	(420,000)
Net Change in Fund Balance	75,918	(169,302)	(98,873)	4,366	-
Fund Balance at Beginning of Year	192,649	268,567	99,265	392	4,758
Fund Balance at End of Year	268,567	99,265	392	4,758	4,758

Tax Increment Fund 4

Village of Lyons, Illinois
Fiscal Year 2015 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #4

Fiscal Year 2011 through Fiscal Year 2015 Proposed Budget

	FY 2011	FY 2012	FY 2013	FY 2014	Recommended FY 2015
	Actual	Actual	Actual	Projected	Budget
Revenues					
Taxes	7,694	20,331	11,345	5,800	5,800
Intergovernmental	105,500	524,500	5	-	-
Interest	45,038	381	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenue	158,232	545,212	11,350	5,800	5,800
Expenditures					
Current					
Professional Services	11,781	24,176	19,786	26,500	-
Capital Outlay	1,936,023	506,740	5,864	-	-
Debt Service					
Principal Retirement	-	2,734,000	185,000	190,000	-
Bond Issuance Cost	-	-	-	-	-
Interest & Fiscal Charges	252,613	80,536	124,159	104,281	-
Total Expenditures	2,200,417	3,345,452	334,809	320,781	-
Excess (Deficiency) of Revenues Over Expenditures	(2,042,185)	(2,800,240)	(323,459)	(314,981)	5,800
Other Financing Sources (Uses)					
Debt Issuance	-	2,100,000	-	-	-
Transfers In	169,000	350,000	333,500	270,000	200,000
Transfers Out	(110,875)	-	-	-	(200,000)
Total Other Financing Sources (Uses)	58,125	2,450,000	333,500	270,000	-
Net Change in Fund Balance	(1,984,060)	(350,240)	10,041	(44,981)	5,800
Fund Balance at Beginning of Year	1,748,373	(235,687)	(585,927)	(575,886)	(620,867)
Fund Balance at End of Year	(235,687)	(585,927)	(575,886)	(620,867)	(615,067)

Debt Service Fund

Village of Lyons, Illinois
Fiscal Year 2015 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Debt Service Fund

Fiscal Year 2011 through Fiscal Year 2015 Proposed Budget

	FY 2011	FY 2012	FY 2013	FY 2014	Recommended FY 2015
	Actual	Actual	Actual	Projected	Budget
Revenues					
Taxes	731,353	749,219	705,136	686,155	665,000
Total Revenue	731,353	749,219	705,136	686,155	665,000
Expenditures					
Debt Service					
Principal Retirement	684,840	719,905	740,338	740,339	1,465,000
Costs of issuance	-	-	-	180,000	
Interest & Fiscal Charges	564,139	542,294	511,488	509,101	788,405
Total Expenditures	1,248,979	1,262,199	1,251,826	1,429,440	2,253,405
Excess (Deficiency) of Revenues Over Expenditures	(517,626)	(512,980)	(546,690)	(743,285)	(1,588,405)
Other Financing Sources (Uses)					
Bond Proceeds	-	-	-	13,200,000	-
Current Refunding of Bonds	-	-	-	(11,472,000)	-
Transfers In	604,369	474,783	547,662	595,000	1,500,000
Transfers Out	-	-	-	(1,550,000)	-
Total Other Financing Sources (Uses)	604,369	474,783	547,662	773,000	1,500,000
Net Change in Fund Balance	86,743	(38,197)	972	29,715	(88,405)
Fund Balance at Beginning of Year	327,361	414,104	375,907	376,879	406,594
Fund Balance at End of Year	414,104	375,907	376,879	406,594	318,189

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 2015 Debt Service.

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

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

Debt Service Schedule

Property Tax Supported Debt

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
General Obligation Bonds of 2005	\$ 315,000	\$ 230,058	\$ 545,058
Limited Tax Bonds, Series 2009A	\$ 100,000	\$ 20,198	\$ 120,198
	\$ 415,000	\$ 250,256	\$ 665,256

General Fund Village Debt

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Debt Certificates, 2007	\$ 190,000	\$ 137,908	\$ 327,908
Debt Certificates, 2009	\$ 80,000	\$ 67,015	\$ 147,015
	\$ 270,000	\$ 204,923	\$ 474,923

Total General Debt \$ 685,000 \$ 455,179 \$ 1,140,179

Debt Supported By Other Funds

	<i>Fund</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Alternative Revenue Bonds, Series 2014A	TIF 1,2	\$ -	\$ 73,772	\$ 73,772
Alternative Revenue Bonds, Series 2014B	TIF 3,41	\$ -	\$ 248,077	\$ 248,077
Debt Certificate, Series 2014C	TIF 1,2,3,4	\$ 780,000	\$ 11,376	\$ 791,376
		\$ 780,000	\$ 333,225	\$ 1,113,225

Grand Total \$ 1,465,000 \$ 788,404 \$ 2,253,404

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 2015 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Water and Sewer Fund

Fiscal Year 2011 through Fiscal Year 2015 Proposed Budget

	FY 2011	FY 2012	FY 2013	FY 2014	Recommended FY 2015
	Actual	Actual	Actual	Projected	Budget
Revenues					
Charges for Services	2,347,371	2,411,555	2,351,117	2,850,000	4,225,000
Operating Expenses					
Administration	158,050	250,000	260,000	385,000	395,000
Operations	1,730,269	2,099,092	2,142,029	1,752,000	1,800,000
Depreciation & Amortization	90,812	88,789	88,268	110,000	120,000
Total Expenditures	1,979,131	2,437,881	2,490,297	2,247,000	2,315,000
Operating Income	368,240	(26,326)	(139,180)	603,000	1,910,000
Nonoperating Expenses					
Interest & Fiscal Charges	(11,167)	-	-	-	(50,000)
Principal Repayment	(670,000)	-	-	-	(90,544)
Capital Outlay	(24,534)	(189,740)	(400,000)	(2,000,000)	(5,500,000)
Eliminations for Accounting Purposes	670,000	189,740	400,000	2,000,000	5,500,000
Transfers Out	(400,000)	(250,000)	-	-	-
Total Other Financing Sources (Uses)	(435,701)	(250,000)	-	-	(140,544)
Change in Net Assets	(67,461)	(276,326)	(139,180)	603,000	1,769,456
Net Assets - Beginning	4,337,971	4,270,510	3,994,184	3,855,004	4,458,004
Net Asset - Ending	4,270,510	3,994,184	3,855,004	4,458,004	6,227,460

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 2015 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 2015 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Garbage Fund

Fiscal Year 2011 through Fiscal Year 2015 Proposed Budget

	FY 2011	FY 2012	FY 2013	FY 2014	Recommended FY 2015
	Actual	Actual	Actual	Projected	Budget
Revenues					
Charges for Services	641,532	620,192	641,238	625,000	640,000
Operating Expenses					
Administration	101,360	100,000	105,000	100,000	100,000
Operations	556,821	558,922	569,554	543,000	560,000
Capital Outlay	-	-	-	-	-
Depreciation & Amortization	-	-	-	-	-
Total Expenditures	658,181	658,922	674,554	643,000	660,000
Operating Income	(16,649)	(38,730)	(33,316)	(18,000)	(20,000)
Nonoperating Revenues (Expenses)					
Property Taxes	7,215	4,970	-	-	-
	7,215	4,970	-	-	-
Change in Net Assets	(9,434)	(33,760)	(33,316)	(18,000)	(20,000)
Net Assets - Beginning	30,093	20,659	(13,101)	(46,417)	(64,417)
Net Asset - Ending	20,659	(13,101)	(46,417)	(64,417)	(84,417)

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 2015 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Emergency 911 Fund

Fiscal Year 2011 through Fiscal Year 2015 Proposed Budget

	FY 2011	FY 2012	FY 2013	FY 2014	Recommended FY 2015
	Actual	Actual	Actual	Projected	Budget
Revenues					
Charges for Services	98,594	111,750	110,563	110,000	110,000
Operating Expenses					
Communications	10,786	-	11,481	-	-
Operations	7,075	260	336	-	-
Capital Outlay	-	-	-	-	-
Depreciation & Amortization	102,038	102,038	102,038	101,079	-
Total Expenditures	119,899	102,298	113,855	101,079	-
Operating Income	(21,305)	9,452	(3,292)	8,921	110,000
Nonoperating Income					
Interest	1,114	13	54	-	-
Other Income	-	-	-	-	-
Disposal of Capital	-	-	-	-	-
Interest and Fiscal	(18,733)	(12,875)	(6,713)	-	-
Principal	(90,828)	(96,686)	(102,923)	-	-
Elimination for Accounting					
Purposes	90,828	96,686	102,923	-	-
Total Nonoperating Income	(17,619)	(12,862)	(6,659)	-	-
Income (Loss) Before Transfers	(38,924)	(3,410)	(9,951)	8,921	110,000
Transfers Out	-	-	-	-	-
Change in Net Assets	(38,924)	(3,410)	(9,951)	8,921	110,000
Net Asset - Beginning	(264,685)	(303,609)	(307,019)	(307,019)	(298,098)
Net Asset - Ending	(303,609)	(307,019)	(316,970)	(298,098)	(188,098)

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.

The fund owes the Debt Service Fund \$131,738 and the Capital Projects Fund \$295,068 for a total of \$426,806. This Village plans to reduce this liability beginning in 2014, first to the Capital Projects Fund and then the Debt Service Fund. These liabilities are recorded as Long-Term Advances since the fund does not have adequate resources to repay their advances.

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 to \$500,000 for 2015. This funding is \$825,000 based on the revised staffing of the police department.

In addition, after a contract is finalized with the Police (planned for 2016), the extra overtime funding mandated by the contract and one time legal expenses related to police matters will be reprogrammed to address most, if not all, of the remaining funding shortfall.

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 2015 Budget
 Schedule of Revenues, Expenditures, and Changes in Fund Balance

Police Pension Fund

Fiscal Year 2011 through Fiscal Year 2015 Proposed Budget

	FY 2011	FY 2012	FY 2013	FY 2014	Recommended FY 2015
	Actual	Actual	Actual	Projected	Budget
Additions					
Contributions - Employer	301,077	308,582	317,437	450,000	500,000
Contributions - Plan Members	222,822	288,299	253,449	225,000	230,000
Total Contributions	523,899	596,881	570,886	675,000	730,000
Investment Income					
Interest	459,167	273,631	298,115	600,000	600,000
Net Change in Fair Value	(163,782)	505,171	1,127,406	600,000	-
Miscellaneous	-	-	-	-	-
	295,385	778,802	1,425,521	1,200,000	600,000
Less Investment Expense	(18,979)	(41,899)	(45,154)	(40,000)	(30,000)
Net Investment Income	276,406	736,903	1,380,367	1,160,000	570,000
Total Additions	800,305	1,333,784	1,951,253	1,835,000	1,300,000
Deductions					
Benefits & Refunds	734,218	795,332	936,052	850,000	925,000
Administration	19,428	38,879	45,093	25,000	25,000
Total Deductions	753,646	834,211	981,145	875,000	950,000
Change in Net Assets	46,659	499,573	970,108	960,000	350,000
Net Plan Assets Held in Trust for Pension Benefits					
Beginning	9,412,141	9,458,800	9,958,373	10,928,481	11,888,481
Ending	9,458,800	9,958,373	10,928,481	11,888,481	12,238,481

Fire Pension Trust Fund

Village of Lyons, Illinois
 Fiscal Year 2015 Budget
 Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fire Pension Fund

Fiscal Year 2011 through Fiscal Year 2015 Proposed Budget

	FY 2011	FY 2012	FY 2013	FY 2014	Recommended FY 2015
	Actual	Actual	Actual	Projected	Budget
Additions					
Contributions - Plan Members	-	-	-	-	-
Contributions - Employer	36,437	47,423	52,911	53,500	55,000
Total Contributions	36,437	47,423	52,911	53,500	55,000
Investment Income					
Interest	8	9	2	-	-
Net Change in Fair Value	-	-	-	-	-
	8	9	2	-	-
Less Investment Expense	-	-	-	-	-
Net Investment Income	8	9	2	-	-
Total Additions	36,445	47,432	52,913	53,500	55,000
Deductions					
Administration	-	-	-	-	-
Benefits & Refunds	40,177	51,725	53,381	53,365	55,005
Total Deductions	40,177	51,725	53,381	53,365	55,005
Change in Net Assets	(3,732)	(4,293)	(468)	135	(5)
Net Plan Assets Held in Trust for Pension Benefits					
Beginning	9,610	5,878	1,585	1,117	1,252
Ending	5,878	1,585	1,117	1,252	1,247

Salary Schedule

Village of Lyons

2015 Budget

Positions and Salaries

Administration

Position	FTE	Salary Range	Total Salary	Total Benefits	Retirement	Total Compensation
<i>Elected Officials</i>						
Mayor / Liquor Commissioner		\$18,000 - \$18,000	\$ 18,000	\$ 25,185	\$ 3,314	\$ 46,499
Clerk		\$4,450 - \$4,450	\$ 4,450	\$ -	\$ 819	\$ 5,269
Trustee		\$4,450 - \$4,450	\$ 27,300	\$ 34,487	\$ 5,026	\$ 66,814
<i>Administration</i>						
Village Manager	1	\$65,000 - \$65,000	\$ 65,000	\$ 18,364	\$ 11,967	\$ 95,331
Liquor Commission	0.2	\$35,000 - \$35,000	\$ 7,000	\$ -	\$ 1,289	\$ 8,289
Collector	1	\$35,360 - \$35,360	\$ 35,360	\$ 18,364	\$ 6,510	\$ 60,234
Administration Specialist	0.8	\$38,418 - \$38,418	\$ 38,418	\$ 9,316	\$ 7,073	\$ 54,807
Payroll Speciality	1	\$56,409 - \$56,409	\$ 56,409	\$ 16,422	\$ 10,385	\$ 83,217
Utility Billing Specialist	1	\$56,409 - \$56,409	\$ 56,409	\$ 18,523	\$ 10,385	\$ 85,318
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				\$ -	\$ 60,000	\$ 60,000
Workers Compensation				\$ 15,000	\$ -	\$ 15,000
	7		\$ 352,910	\$ 155,663	\$ 120,176	\$ 628,749

Building and Planning

Position	FTE	Salary Range	Total Salary	Total Benefits	Retirement	Total Compensation
Building Director	1	\$76,000 - \$76,000	\$ 76,000	\$ 18,383	\$ 13,992	\$ 108,375
Building Inspector	2	\$42,000 - \$47,840	\$ 89,840	\$ 42,971	\$ 22,685	\$ 155,495
Quarry Inspector	1	\$56,160 - \$56,160	\$ 56,160	\$ 9,316	\$ 14,180	\$ 79,657
Part Time Administrative	1.5	\$10,400 - \$34,400	\$ 44,798	\$ 18,364	\$ 3,427	\$ 66,589
Overtime			\$ -	\$ -	\$ -	\$ -
Pension & Retiree Costs				\$ -	\$ -	\$ -
Workers Compensation				\$ 12,000	\$ -	\$ 12,000
	5.5		\$ 266,798	\$ 101,034	\$ 54,284	\$ 422,116

Parks and Recreation

Position	FTE	Salary Range	Total Salary	Total Benefits	Retirement	Total Compensation
Recreation Director	1	\$45,531 - \$45,531	\$ 45,531	\$ 24,587	\$ 8,382	\$ 78,501
Media Technician	0.3	\$16 per Hour	\$ 7,500	\$ -	\$ 574	\$ 8,074
Part Time	1	\$12 per Hour	\$ 22,800	\$ -	\$ 1,744	\$ 24,544
Overtime			\$ 1,000	\$ -	\$ -	\$ 1,000
Pension & Retiree Costs				\$ -	\$ -	\$ -
Workers Compensation				\$ 8,500	\$ -	\$ 8,500
	1.3		\$ 76,831	\$ 33,087	\$ 10,700	\$ 120,619

Police

Position	FTE	Salary Range	Total Salary	Total Benefits	Retirement	Total Compensation
Chief of Police	1	\$101,400 - \$101,400	\$ 101,400	\$ -	\$ 19,317	\$ 120,717
Deputy Chief of Police	1	\$98,000 - \$98,000	\$ 98,000	\$ 24,587	\$ 1,421	\$ 124,008
Commander	2	\$106,014 - \$106,014	\$ 212,027	\$ 42,190	\$ 3,074	\$ 257,292
Sergeant	2	\$96,250 - \$97,964	\$ 193,944	\$ 43,111	\$ 2,812	\$ 239,867
Police Officer	9	\$83,191 - \$88,772	\$ 743,158	\$ 180,737	\$ 11,112	\$ 935,006
Dispatchers	7	\$40,800 - \$61,200	\$ 306,002	\$ 104,518	\$ 41,800	\$ 452,320
Administration Specialist	0.5	\$25 per Hour	\$ 9,750	\$ -	\$ 283	\$ 10,033
Crossing Guards		\$22.97 per Day	\$ 37,800	\$ -	\$ 1,096	\$ 38,896
Overtime			\$ 534,164	\$ -	\$ 7,001	\$ 541,165
Pension & Retiree Costs				\$ -	\$ 525,000	\$ 525,000
Workers Compensation				\$ 167,000	\$ -	\$ 167,000
	22.5		\$ 2,236,245	\$ 562,144	\$ 612,916	\$ 3,411,304

Fire

Position	FTE	Salary Range	Total Salary	Total Benefits	Retirement	Total Compensation
Fire Chief	1	\$98,238 - \$98,238	\$ 98,238	\$ 9,246	\$ 18,086	\$ 125,570
Paid on Call Administrative Support	0.5	\$34,580 - \$34,580	\$ 17,290	\$ -	\$ 3,183	\$ 20,473
Paid on Call Firefighters	4	\$14.13-\$21.16 per Hour	\$ 281,699	\$ -	\$ 21,550	\$ 303,249
Overtime			\$ -	\$ -	\$ -	\$ -
Pension & Retiree Costs				\$ -	\$ 38,000	\$ 38,000
Workers Compensation				\$ 85,000	\$ -	\$ 85,000
	5.5		\$ 397,227	\$ 94,246	\$ 80,819	\$ 572,292

Public Works

Position	FTE	Salary Range	Total Salary	Total Benefits	Retirement	Total Compensation
Public Works Director	1	\$73,527 - \$73,527	\$ 73,527	\$ -	\$ 13,536	\$ 87,063
Streets Foreman	1	\$72,666 - \$72,666	\$ 73,666	\$ 9,316	\$ 13,562	\$ 96,544
Equipment Operator	5	\$57,724 - \$73,409	\$ 331,334	\$ 76,680	\$ 60,999	\$ 469,013
Mechanic	1	\$75,365 - \$75,365	\$ 75,365	\$ 25,217	\$ 13,875	\$ 114,456
Part Time Utility	2.5	\$10.75-\$16.75 per Hour	\$ 80,080	\$ -	\$ 6,126	\$ 86,206
Overtime			\$ 46,842	\$ -	\$ -	\$ 46,842
Pension & Retiree Costs				\$ -	\$ -	\$ -
Workers Compensation				\$ 59,500	\$ -	\$ 59,500
	10.5		\$ 680,814	\$ 170,713	\$ 108,098	\$ 959,625

Total FTE Positions 52.3
Total Compensation \$ 6,114,705