

Village of Lyons, Illinois

A Historic Community with a Vision for the Future



ANNUAL BUDGET FOR FISCAL YEAR 2017

2017 ANNUAL BUDGET

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VILLAGE OF LYONS

BUDGET FOR FISCAL YEAR 2017

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Village of Lyons

December 21, 2016

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, 2017. 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 that extend until the end of 2018.. The key objective is to make certain that salary costs can be funded from the Village resources to provide a structurally balanced budget.

These contracts coupled with prudent expense control such as controlling overtime costs will allow the Village to maintain funding for the police pension plan in 2017 in accordance with state mandated actuarial funding guidelines. This results in the pension plan being 90% funded by 2040. This funding method results in increasing pension contributions of the next 24 years. The Village is researching options to exceed the state funding guidelines by further increasing pension funding in the next five years to reduce the later increases and achieve 100% funding by 2040 as well.

The Village will continue to dedicate the recently approved non home rule sales tax as well to fund capital projects. The total available in 2017 is budgeted at \$600,000 in 2017 compared to \$6 million in 2016. The Village will begin on capital investment on the development southeast of the Ogden and First Avenue as the Quarry approaches its final capacity. The capital expenditure will accelerate the development of the Quarry to generate new revenues to the Village to address pension and infrastructure needs as well as moderating future tax increases. Planning today would result in a promising future.

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

Sincerely,

Thomas Sheahan
Village Manager and Designated Budget Officer

Budget Overview

The Village Budget is the culmination of planning and meeting to determine Village services and the costs to provide them. The Village Budget was prepared by the Finance Department on behalf of the Village Manager who serves as Budget Officer. This process replaced the Board holding hearing and developing budgets by action of the Village Board in May 2009.

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

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 finalized 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. There are additional opportunities for costs savings such as state mandated consolidated dispatch, but those have not been reflected since there are no firm arrangements in place.

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. The Village will fully fund the state mandated actuarial funding level for the police pension fund with a 2016 property tax levy of \$1,045,000 that will be collected in 2017. For other Village employees, the Village fully funds the requirements of the Illinois Municipal Retirement fund. Pension costs are incorporated into the operating budgets of each department. Going forward, these expenditures are treated with the same priority as other costs.

The Village intends to continue to address the following initiatives that were begun in 2015:

- Invest in renewing the Village water distribution system to minimize water loss and maintain full service to residents. Early feedback indicates reduction of water leakage that will improve the financial results of the system.

- 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.
- The Village began to collect the non rule one percent (1%) sales taxes on July 1, 2015 that was approved by a referendum of Village residents in November 4, 2014. Subject to budgetary considerations, the Village was going to commit the revenue from the tax to reconstruction of Village roads and alleys. These funds will service the debt service on bonds issued in 2015 to accelerate capital development projects and continue to fund projects on a pay as you go basis. They are intended to leverage CDGB funds in 2017. Finally, the Village is planning to undertake additional capital projects to prepare the area southeast of Ogden and First Avenue as a major commercial development in the Village.
- Increase reserves to buffer Village from potential shocks for unforeseen future events.

The State of Illinois collects various taxes and fees on behalf of the Village. Most of those taxes are expected to continue as in the past with a slight reduction in income tax revenues as the state economy again continues to lag behind the rest of the nation.

There have also been proposals from time to time to reduce the amount of such taxes that are paid to municipalities in order to provide the State with increased revenues to reduce the State's deficit, including, without limitation, a recent Governor Bruce Rauner proposed budget to reduce the Local Share of State Income Taxes Government Distributive Fund by as much as 50%. Any such decrease in the portion of the taxes paid to municipalities by the State could impact the finances of the Village.

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.
- Consult economic and tax revenue estimates from local economists and state revenue offices.
- 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:

- Village Finance Committee
(December 21, 2016)
- Public Hearing (December 21, 2016)
- Adoption (December 21, 2016)

The Village budget will go into effect on January 1, 2017.

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	5.5%
5 to 9 years	5.6%
10 to 14 years	7.0%
15 to 19 years	6.1%
20 to 24 years	9.2%
25 to 29 years	6.0%
30 to 34 years	8.0%
35 to 39 years	6.0%
40 to 44 years	7.8%
45 to 49 years	8.0%
50 to 54 years	6.5%
55 to 59 years	6.1%
60 to 64 years	4.7%
65 to 69 years	3.8%
70 to 74 years	3.9%
75 to 79 years	2.3%
80 to 84 years	1.7%
85 years and over	1.9%

Source: U.S. Census Bureau, 2009-2013 American Community Survey

Education:

<u>Education Level</u>	<u>Percent of Population</u>
Less than 9 th Grade	7.6%
9 th to 12 th Grade, No Diploma	8.7%
High School Graduate	35.4%
Some College, No Degree	21.0%
Associate's Degree	9.0%
Bachelor's Degree	13.5%
Graduate or Professional	4.9%

Source: U.S. Census Bureau, 2009-2013 American Community Survey

Income:

<u>Household Income</u>	<u>Percent of Population</u>
Under \$10,000	4.9%
\$10,000 to \$14,999	5.0%
\$15,000 to \$24,999	12.4%
\$25,000 to \$34,999	12.6%
\$35,000 to \$49,999	14.6%
\$50,000 to \$74,999	20.2%
\$75,000 to \$99,999	19.0%
\$100,000 to \$149,999	9.4%
\$150,000 to \$199,999	1.3%
\$200,000 or more	0.7%

Source: U.S. Census Bureau, 2009-2013 American Community Survey

Economic Indicators:

Median Family Income	\$ 61,185
Families above Poverty Level	92.3%
Median Home Value	\$177,400
Average Household Size	2.82 persons
Owner Occupied Homes	63.2%
Percentage of Veterans	7.8%

Source: U.S. Census Bureau, 2009-2013 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.

The Village has consolidated the operations of the dispatch function into the E911 Fund. Based on recent state legislation, telephone surcharges are being standardized. Only dispatch centers that serve 25,000 residents will be entitled to receive surcharges. The Village is

actively soliciting other communities to maintain the existing dispatch center on a cost effective basis for the Village and other participants.

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 2017 budgeted amounts are detailed on the following schedules.

Village of Lyons, Illinois
Schedule of Revenues, Expenditures, Transfers, and Changes in Fund Balance
Fiscal Year 2017 Budget

General Fund

Projected Financial Results for the Fiscal Years December 31, 2013 to 2017

	FY 2013	FY 2014	FY 2015	FY 2016	Recommended
	Actual	Actual	Actual	Projected	FY 2017 Budget
Revenues					
Tax Revenue	6,452,007	6,838,305	7,734,982	8,306,656	8,691,500
Intergovernmental Revenue	46,681	57,692	16,890	-	-
Licenses, Permits, and Fees	469,363	486,190	520,405	546,276	527,000
Charges for Services	501,478	462,719	533,749	459,345	475,500
Fines and Forfeitures	762,770	643,181	608,067	417,234	426,150
Interest	526	495	1,626	2,500	4,000
Miscellaneous Revenue	466,061	436,716	607,376	714,398	664,600
Total Revenue	8,698,886	8,925,298	10,023,095	10,446,408	10,788,750
Expenditures					
Current					
Administration	1,282,102	1,330,033	1,423,544	1,736,149	2,015,424
Building, Planning, Zoning	479,751	517,305	589,989	855,489	664,635
Police Department	4,966,217	4,139,496	4,509,279	4,024,214	4,205,604
Fire Department & ESDA	1,165,809	1,270,039	1,159,733	1,111,537	1,221,422
Recreation	309,163	289,766	326,475	448,036	356,113
Public Works	909,667	928,457	1,104,512	974,445	1,021,015
Capital Outlay	-	148,782	91,743	150,000	50,000
Debt Service	22,500	51,771	-	-	-
Total Expenditures	9,135,209	8,675,649	9,205,275	9,299,870	9,534,213
Excess (Deficiency) of Revenues Over Expenditures	(436,323)	249,649	817,820	1,146,538	1,254,537
Other Financing Sources (Uses)					
Transfers In	452,000	1,551,771	270,000	250,000	250,000
Transfers Out (Capital Projects)	-	-	(975,000)	(750,000)	(600,000)
Transfers Out (Debt Service)	(614,662)	(609,353)	(250,000)	(600,000)	(800,000)
Total Other Financing Sources (Uses)	(162,662)	942,418	(955,000)	(1,100,000)	(1,150,000)
Net Change in Fund Balance	(598,985)	1,192,067	(137,180)	46,538	104,537
Fund Balance at Beginning of Year	1,494,851	895,866	2,087,933	1,950,753	1,997,291
Fund Balance at End of Year	895,866	2,087,933	1,950,753	1,997,291	2,101,828

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 2017 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 2017 property tax collections, the PTELL limitation was determined to be 0.7% based on the increase in consumer prices from January 1, 2015 to December 31, 2015.

Property taxes are collected by the County in two installments, the first in March and the second usually in September or October. The March bills are 55% of the previous year's levy.

State Income Taxes:

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

Municipal Sales Taxes

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

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

Municipal Utility Taxes:

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

Other Revenues

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

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

The following summarizes the historical revenues of the General Fund along with an estimate of revenues for 2017:

VILLAGE OF LYONS, ILLIONOS
General Fund Revenues including Revenue Estimate for 2017

	FY 2013	FY 2014	FY 2015	FY 2016	Recommended FY 2017
	Actual	Actual	Actual	Projected	Budget
General Fund					
Taxes					
Property Taxes					
General/Corporate	487,098	638,149	663,605	564,064	568,500
Police Protection	658,887	773,733	819,014	696,372	700,000
Fire Protection	421,406	436,281	460,789	391,725	400,000
Ambulance Service	299,823	148,831	153,546	130,489	140,000
Street & Bridge	49,255	57,927	61,386	52,247	55,000
Liability Insurance	243,853	61,292	54,994	46,529	47,000
IMRF	156,368	112,497	117,798	100,076	101,000
Social Security	105,565	106,658	112,670	95,917	96,000
Auditing	16,532	28,870	30,771	26,254	30,000
Police Pension	317,437	438,151	496,492	857,960	1,045,000
Fire Pension	43,144	53,600	55,652	56,501	56,000
Road & Bridge	36,631	37,553	34,474	32,333	33,000
Total Property Taxes	2,835,999	2,893,542	3,061,191	3,050,466	3,271,500
Other Taxes					
Municipal Sales Tax	1,326,214	1,439,266	1,578,125	1,650,000	1,700,000
Non-Home Rule Sales Tax	-	-	376,812	780,000	790,000
Replacement Tax	57,336	58,573	70,928	65,000	75,000
Municipal Income Tax	1,037,442	1,041,844	1,145,623	1,195,000	1,215,000
Local Use Tax	181,472	206,033	236,928	290,000	310,000
Telecommunication Tax	309,830	266,129	242,246	230,291	245,000
Electric Tax	282,825	287,392	276,461	300,430	310,000
Natural Gas Tax	146,524	187,787	123,576	109,662	125,000
Cable TV Tax	127,534	124,546	128,866	128,664	135,000
Hotel/Motel Tax	67,712	56,572	77,473	89,037	90,000
Food & Beverage Tax	-	94,886	199,130	210,924	215,000
Gaming Fees	66,451	167,968	204,912	197,181	200,000
Foreign Fire Tax	12,668	13,767	12,711	10,000	10,000
Total Other Taxes	3,616,008	3,944,763	4,673,791	5,256,190	5,420,000
Total Taxes	6,452,007	6,838,305	7,734,982	8,306,656	8,691,500
Intergovernmental					
JAG Grant	23,904	-	-	-	-
Pblc Sfty Grnts & Rmbsmnts	-	6,193	13,288	-	-
Traffic Grants & Rmbsmnts	22,777	-	-	-	-
Grants & Rmbsmnts	-	51,499	3,602	-	-
Total Intergovernmental	46,681	57,692	16,890	-	-

Licenses, Permits, & Fees					
Riverside Lawn Fire District Fees	2,000	2,000	2,000	2,000	2,000
Liquor License	47,195	36,276	48,250	45,000	35,000
Vehicle License	159,795	145,783	149,013	166,800	175,000
Building Fees	171,127	215,765	225,343	241,000	215,000
Business License	89,246	86,366	95,799	91,476	100,000
Total Licenses, Permits, & Fees	469,363	486,190	520,405	546,276	527,000
Charges for Services					
Antenna Agreements	205,280	210,562	193,852	175,000	178,000
Ads on Village Property	-	-	10,078	5,000	6,000
Fire Recovery Fee	220	5,321	8,192	10,500	10,000
Police & Fire Reports	2,590	2,214	2,420	5,000	4,000
Ambulance Service Fees	262,077	232,546	296,937	250,000	275,000
Recreation Fees	31,311	12,076	22,270	13,845	2,500
Total Charges for Services	501,478	462,719	533,749	459,345	475,500
Fines & Forfeitures					
Liquor Fines	1,500	-	2,062	-	1,000
Nuisance Abatement & Adjudication	108,988	182,059	160,046	225,000	165,000
State Y-Tickets	234,760	114,294	24,777	18,500	25,000
Red Light Enforce Fines	5,700	-	-	-	-
Parking P-Tickets	176,304	171,067	107,844	135,000	150,000
Towing Fee P Tickets	63,040	24,245	15,420	18,000	25,000
DUI Fines	7,474	12,036	40,916	7,500	7,500
Alarm Board Fees	5,398	3,086	-	2,380	1,500
State DEF Seizures	109,176	34,751	30,068	9,187	25,000
Federal DEF Seizures	6,703	-	216,959	-	25,000
Other	43,727	101,643	9,975	1,667	1,150
Total Fines & Forfeitures	762,770	643,181	608,067	417,234	426,150
Total Interest	526	495	1,626	2,500	4,000
Miscellaneous					
Sale of Village Assets	18,713	1,058	78,038	35,000	5,000
Rent of Village Assets	15,428	7,561	10,200	3,600	3,600
Senior Taxi Fees	10,795	7,115	10,315	12,600	12,000
Project & Program Reimbursements	-	-	-	-	2,500
Refunds & Rebates	-	253	2,535	-	1,000
Insurance Recovery	5,695	5,249	20,268	38,198	25,000
Cobra Premium Payments	-	-	-	-	500
Quarry Royalty & Rmbsemnt	408,498	411,267	482,820	575,000	600,000
Miscellaneous Revenue	6,932	4,213	3,200	50,000	15,000
Total Miscellaneous	466,061	436,716	607,376	714,398	664,600
Total General Fund	9,439,860	9,705,298	10,023,095	10,446,408	10,788,750

General Fund Expenditures Administration

	FY 2013	FY 2014	FY 2015	FY 2016	Recommended FY 2017
	Actual	Actual	Actual	Projected	Budget
Administration					
Salaries & Benefits	543,275	597,962	587,589	575,287	570,168
Professional Services	79,670	73,958	75,493	-	-
Communications	103,046	128,447	119,877	168,356	176,000
Professional Development	28,594	28,196	39,937	24,888	22,300
Operations	83,934	33,708	35,430	83,677	68,000
Other Expenditures	5,574	12,642	4,738	-	400,000
Interfund Cost Transfer	(480,000)	(505,000)	(510,000)	(520,000)	(520,000)
	<u>364,093</u>	<u>369,913</u>	<u>353,064</u>	<u>332,208</u>	<u>716,468</u>
Legal Services					
Professional Services	175,892	196,789	187,085	305,300	250,500
	<u>175,892</u>	<u>196,789</u>	<u>187,085</u>	<u>305,300</u>	<u>250,500</u>
Finance					
Salaries & Benefits	-	-	288,102	328,777	258,906
Professional Services	318,198	277,056	182,342	264,838	266,750
Operations	-	-	-	6,791	3,500
Other Expenditures	34,583	40,953	31,022	-	-
	<u>352,781</u>	<u>318,009</u>	<u>501,466</u>	<u>600,405</u>	<u>529,156</u>
Human Resources					
Salaries & Benefits	20,695	26,075	11,600	33,333	35,000
Professional Services	19,500	-	3,850	5,133	5,000
Operations	1,779	7,123	10,690	27,343	9,700
	<u>41,974</u>	<u>33,198</u>	<u>26,140</u>	<u>65,810</u>	<u>49,700</u>
Risk Management					
Professional Services	180,634	192,798	179,137	189,908	207,200
Other Expenditures	634	856	-	-	-
	<u>181,268</u>	<u>193,654</u>	<u>179,137</u>	<u>189,908</u>	<u>207,200</u>
Information Technology					
Professional Services	69,168	77,200	45,360	45,673	46,000
Other Expenditures	32,639	23,887	35,330	27,731	37,150
	<u>101,807</u>	<u>101,087</u>	<u>80,690</u>	<u>73,404</u>	<u>83,150</u>
Building & Grounds					
Professional Services	30,635	32,515	28,482	32,039	35,150
Operations	33,652	84,868	67,480	137,075	144,100
	<u>64,287</u>	<u>117,383</u>	<u>95,962</u>	<u>169,114</u>	<u>179,250</u>
Administration Department Total	<u>1,282,102</u>	<u>1,330,033</u>	<u>1,423,544</u>	<u>1,736,149</u>	<u>2,015,424</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 category, the Village has set aside a \$400,000 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 Village Financial Management Software to improve reporting

Staffing:

Position (FTE)	2016 Budget	2017 Budget
Village Manager	1.00	1.00
Boards & Commission	8.00	12.00
Budget Officer	0.50	1.00
Liquor Commissioner	0.20	0.25
Clerk/Collector/Treasurer	1.00	0.00
Administration Specialist	1.80	2.00
Accounting Operations	2.00	2.00
Financial Analyst	0.50	0.50
Customer Service Representative	0.50	0.00
Part-Time Clerical Support	0.00	1.50
Total	15.50	20.25

Building

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	Recommended FY 2017 Budget
Building, Planning & Zoning					
Building					
Salaries & Benefits	335,435	322,165	376,373	472,763	540,285
Professional Services	109,838	131,284	134,642	61,368	47,000
Communications	7,816	11,133	8,976	13,378	14,800
Professional Development	1,447	8,345	324	845	6,750
Operations	24,587	44,058	69,332	307,136	55,800
	479,123	516,985	589,647	855,489	664,635
Planning & Zoning					
Professional Services	628	320	-		
Operations	-	-	342		
	628	320	342	-	-
Total Building, Planning & Zoning	479,751	589,967	589,989	855,489	664,635

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)	2016 Budget	2017 Budget
Building Director	1.00	1.00
Inspector	3.00	3.50
Administration Specialist	1.50	1.50
Total	5.50	6.00

Police

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	Recommended FY 2017 Budget
Police Department					
Salaries & Benefits	3,392,955	2,750,716	2,388,986	2,154,863	2,282,504
Police Pension	317,437	438,151	496,492	934,000	1,045,000
PEDA Expense	55,510	50,716	64,594	-	1,500
Professional Services	135,107	109,283	188,592	81,988	85,000
Communications	32,083	18,987	15,262	15,533	13,400
Professional Development	8,711	8,646	11,034	17,853	15,300
Operations	1,024,414	762,997	806,209	819,975	762,900
Total Police Department	4,966,217	4,139,496	3,971,169	4,024,214	4,205,604

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. Most of the restructuring costs have been funded through the end of 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:

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

Staffing:

Position (FTE)	2016 Budget	2017 Budget
Chief of Police	1.00	1.00
Deputy Police Chief	1.00	1.00
Commander	2.00	0.00
Sergeant	1.00	2.00
Patrol Officer	8.00	8.00
Part Time Officers	4.00	9.00
Dispatcher	4.00	3.00
Administration Specialist	0.50	1.00
Total	21.50	25.00

Fire

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	Recommended FY 2017 Budget
Fire Department					
Operations					
Salaries & Benefits	563,192	603,638	542,962	515,361	538,969
Fire Pension	51,725	55,008	57,152	56,501	56,000
Communications	10,564	11,102	11,968	11,069	11,875
Professional Development	12,180	37,801	18,252	33,877	36,400
Operations	94,425	123,121	83,333	85,293	115,100
	<u>732,086</u>	<u>830,670</u>	<u>713,667</u>	<u>702,101</u>	<u>758,344</u>
Emergency Medical Services					
Professional Services	417,263	428,056	430,619	391,615	437,578
Operations	14,606	11,313	15,447	17,821	25,500
	<u>431,869</u>	<u>439,369</u>	<u>446,066</u>	<u>409,436</u>	<u>463,078</u>
Total Fire Department	<u>1,163,955</u>	<u>1,270,039</u>	<u>1,159,733</u>	<u>1,111,537</u>	<u>1,221,422</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)	2016 Budget	2017 Budget
Fire Chief	1.00	1.00
POC Fire Fighter	4.00	5.00
POC Admin Support	0.50	0.50
Total FTE Staff	5.50	6.50

Recreation and Events

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	Recommended FY 2017 Budget
Recreation and Events					
Recreation Department					
Salaries & Benefits	103,614	107,803	122,272	125,599	141,363
Professional Services	15,264	15,081	21,688	26,050	7,150
Communications	21,487	17,273	15,014	19,100	8,100
Operations	168,798	149,609	167,501	277,288	199,500
Total Recreation and Events	309,163	289,766	326,475	448,036	356,113

Mission

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

Responsibilities and Services

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

Services & Events:

- 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)	2016 Budget	2017 Budget
Recreation Director	1.00	1.00
Part-Time	1.00	1.00
Media Tech	0.25	0.30
Total	2.25	2.30

2017 Objectives:

- Manage community events including the 4th of July, Car Show and Halloween
- Recreational Programming with an emphasis on youth development
- Expansion of Senior Programs and Services
- Continue to identify Community Partners to sponsor and/or volunteer at all Village functions

Public Works

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	Recommended FY 2017 Budget
Public Works					
Salaries & Benefits	881,192	892,566	1,176,110	1,113,852	1,191,815
Professional Services	2,976	14,183	10,225	9,213	10,000
Communications	2,976	4,769	4,679	6,426	5,450
Professional Development	4,238	-	65	235	150
Operations	278,285	291,939	394,683	369,718	338,600
Interfund Cost Transfer	(260,000)	(275,000)	(481,250)	(525,000)	(525,000)
Total Public Works	909,667	928,457	1,104,512	974,445	1,021,015

Mission

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

Responsibilities and Services

The Village's Public Works Department is responsible for maintaining a safe and reliable infrastructure and providing quality water and sewer services and refuse services to Village residents and businesses.

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 and 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 and 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 and removal of dead, dying, and diseased trees on public parkways

Staffing:

Position (FTE)	2016 Budget	2017 Budget
Public Works Director	1.00	1.00
Deputy Director	1.00	0.00
Streets Foreman	1.00	2.00
Equipment Operator	6.00	7.00
Mechanic	1.00	1.00
Part Time Utility Workers	4.00	4.50
Total	14.00	15.50

Capital Projects Fund

Village of Lyons, Illinois
Fiscal Year 2017 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Capital Improvement Fund

Fiscal Year 2013 through Fiscal Year 2017 Proposed Budget

	FY 2013	FY 2014	FY 2015	FY 2016	Recommended FY 2017
	Actual	Actual	Actual	Projected	Budget
Revenues					
Intergovernmental Revenue	293,234	265,788	262,296	285,000	285,000
Interest	44	18	24	225	500
Grant Revenue	205,322	125,503	337,521	41,579	185,000
Total Revenue	498,600	391,309	599,841	326,804	470,500
Expenditures					
Capital Outlay	430,730	552,305	1,246,025	6,713,874	3,300,000
Cost of Issuance	-	-	138,434	26,076	80,000
Total Expenditures	430,730	552,305	1,384,459	6,739,950	3,380,000
Excess (Deficiency) of Revenues Over Expenditures	67,870	(160,996)	(784,618)	(6,413,146)	(2,909,500)
Other Financing Sources (Uses)					
Bond Proceeds including Net Bond Premium	-	-	5,373,906	1,502,361	2,500,000
Transfers In	-	-	975,000	750,000	600,000
Transfers Out	(250,000)	-	(270,000)	(250,000)	(250,000)
Total Other Financing Sources (Uses)	(250,000)	-	6,078,906	2,002,361	2,850,000
Net Change in Fund Balance	(182,130)	(160,996)	5,294,288	(4,410,785)	(59,500)
Fund Balance at Beginning of Year	378,880	196,750	35,754	5,330,042	919,257
Fund Balance at End of Year	196,750	35,754	5,330,042	919,257	859,757

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
- 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.

After restoring the Village's financial position, addressing infrastructure is the next most important challenge facing the Village. This issue is being addressed on several fronts. First, the Village passed a non home rule sales tax of one percent (1%) to provide a dedicated funding source for funding capital improvements to infrastructure. Current revenue projections' resulting from this tax in 2017 is \$790,000. This revenue is currently earmarked for debt service for capital projects accelerated into 2016 and additional projects on a pay as you go basis.. Second, at the end of 2014, the Village increased water and sewer

rates to cover the increased wholesale water cost as well as address capital projects to the water system.

The new focus in 2017 is to dedicate capital funds to accelerate the development of the land southeast of Ogden and First Avenue into a major regional commercial center. Strategic capital expenditures will allow the land to be developed to a higher use in a shorter time span.

Future Needs

The Village recognized that there was a substantial need to improve its infrastructure. The main attention has been to secure resources including the rate increase and new tax discussed above as well as securing additional grants such as CDGB grants and third party funding as well.

The Village is also attempting to quantify the costs that should be earmarked for infrastructure after these programs are completed. The initial capital projects for the water fund has preliminarily indicated substantial reductions in water leaks that will reduce the cost of purchased water that is not billed. A regular leak detection initiative is being implemented to further reduce the loss of water that increases the cost to all customers.

The Village is implementing new control systems for the water system that will replace existing manual systems. This will improve monitoring of the Village water distribution and reduce costs for existing manual processes.

The Village is currently responsible for the total maintenance of approximately 35 miles of streets in addition to basic maintenance for state roadways such as snow removal. Of the 35 miles of roads, approximately 8 miles are deemed to be in substandard condition and require reconstruction in varying degrees. Another 7 miles are in adequate condition and require minor repairs including targeted pavement patching and curb repairs. The remaining Village's streets are evaluated as being in good condition. In the fall of 2015, the

Village sealed cracks on these streets to further extend their useful lives.

The Village has approximately seven (7) miles of alleys. Most of the concrete alleys constructed fifty years ago remain in good condition. Approximately 80% are gravel and require maintenance twice a year. A portion of the alley system was upgraded in 2016 to be completed by 2017. Based on this work, additional alleys will be addressed in future years.

Current Village facilities are in adequate condition with limited near term needs. Operating funds address near term capital needs.

Tax Increment Financing Districts

Description

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

Fund Structure:

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

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

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

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 started sharing 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 2017 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #1

Fiscal Year 2013 through Fiscal Year 2017 Proposed Budget

	FY 2013	FY 2014	FY 2015	FY 2016	Recommended FY 2017
	Actual	Actual	Actual	Projected	Budget
Revenues					
Taxes	369,746	304,559	264,746	308,077	293,000
Interest	-	9	-	-	-
Total Revenue	369,746	304,568	264,746	308,077	293,000
Expenditures					
Developer Subsidies	17,094	-	-	-	-
Professional Services	-	24,289	30,792	20,860	27,000
Debt Service					
Principal Retirement	205,000	255,000	-	-	-
Interest & Fiscal Charges	96,596	89,684	-	-	-
Issuance Cost	-	-	-	-	-
Total Expenditures	318,690	368,973	30,792	20,860	27,000
Excess (Deficiency) of Revenues Over Expenditures	51,056	(64,405)	233,954	287,217	266,000
Other Financing Sources (Uses)					
Debt Issuance	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(150,000)	(101,829)	(221,000)	(305,000)	(266,000)
Total Other Financing Sources (Uses)	(150,000)	(101,829)	(221,000)	(305,000)	(266,000)
Net Change in Fund Balance	(98,944)	(166,234)	12,954	(17,783)	-
Fund Balance at Beginning of Year	274,720	175,776	9,542	22,496	4,713
Fund Balance at End of Year	175,776	9,542	22,496	4,713	4,713

Tax Increment Fund 2

Village of Lyons, Illinois
 Fiscal Year 2017 Budget
 Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #2

Fiscal Year 2012 through Fiscal Year 2017 Proposed Budget

	FY 2013	FY 2014	FY 2015	FY 2016	Recommended FY 2017
	Actual	Actual	Actual	Projected	Budget
Revenues					
Taxes	145,720	146,122	148,609	162,841	162,000
Interest	-	7	-	-	-
Total Revenue	145,720	146,129	148,609	162,841	162,000
Expenditures					
Developer Subsidies	-	-	-	-	-
Professional Services	3,000	3,000	750	-	-
Debt Service					
Principal Retirement	80,000	45,000	-	-	-
Interest & Fiscal Charges	52,532	48,927	-	-	-
Issuance Cost	-	-	-	-	-
Total Expenditures	135,532	96,927	750	-	-
Excess (Deficiency) of Revenues Over Expenditures	10,188	49,202	147,859	162,841	162,000
Other Financing Sources (Uses)					
Debt Issuance	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(52,000)	(36,488)	(160,000)	(160,000)	(162,000)
Total Other Financing Sources (Uses)	(52,000)	(36,488)	(160,000)	(160,000)	(162,000)
Net Change in Fund Balance	(41,812)	12,714	(12,141)	2,841	-
Fund Balance at Beginning of Year	42,414	602	13,316	1,175	4,016
Fund Balance at End of Year	602	13,316	1,175	4,016	4,016

Tax Increment Fund 3

Village of Lyons, Illinois
 Fiscal Year 2017 Budget
 Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #3

Fiscal Year 2013 through Fiscal Year 2017 Proposed Budget

	FY 2013	FY 2014	FY 2015	FY 2016	Recommended FY 2017
	Actual	Actual	Actual	Projected	Budget
Revenues					
Taxes	412,834	426,482	505,490	565,950	552,000
Interest	24	45	19	10	10
Total Revenue	412,858	426,527	505,509	565,960	552,010
Expenditures					
Developer Subsidies	-	-	-	-	-
Professional Services	-	-	-	-	-
Debt Service					
Principal Retirement	165,000	170,000	-	-	-
Interest & Fiscal Charges	80,231	75,634	-	-	-
Total Expenditures	245,231	245,634	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	167,627	180,893	505,509	565,960	552,010
Other Financing Sources (Uses)					
Debt Issuance	-	-	-	-	-
Transfers Out	(266,500)	(180,000)	(468,000)	(600,000)	(552,000)
Total Other Financing Sources (Uses)	(266,500)	(180,000)	(468,000)	(600,000)	(552,000)
Net Change in Fund Balance	(98,873)	893	37,509	(34,040)	10
Fund Balance at Beginning of Year	99,265	392	1,285	38,794	4,754
Fund Balance at End of Year	392	1,285	38,794	4,754	4,764

Tax Increment Fund 4

Village of Lyons, Illinois
Fiscal Year 2017 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #4

Fiscal Year 2013 through Fiscal Year 2017 Proposed Budget

	FY 2013	FY 2014	FY 2015	FY 2016	Recommended FY 2017
	Actual	Actual	Actual	Projected	Budget
Revenues					
Taxes	11,345	6,037	2,383	11,092	12,000
Intergovernmental	5	-	-	-	-
Interest	-	-	11	11	10
Total Revenue	11,350	6,037	2,394	11,103	12,010
Expenditures					
Current					
Professional Services	19,786	15,015	-	-	-
Capital Outlay	5,864	-	-	-	-
Debt Service					
Principal Retirement	185,000	190,000	-	-	-
Interest & Fiscal Charges	124,159	119,401	-	-	-
Total Expenditures	334,809	324,416	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	(323,459)	(318,379)	2,394	11,103	12,010
Other Financing Sources (Uses)					
Debt Issuance	-	-	-	-	-
Transfers In	333,500	180,000	180,000	250,000	250,000
Transfers Out	-	-	(180,000)	(250,000)	(250,000)
Total Other Financing Sources (Uses)	333,500	180,000	-	-	-
Net Change in Fund Balance	10,041	(138,379)	2,394	11,103	12,010
Fund Balance at Beginning of Year	(585,927)	(575,886)	(714,265)	(711,871)	(700,768)
Fund Balance at End of Year	(575,886)	(714,265)	(711,871)	(700,768)	(688,758)

Debt Service Fund

Village of Lyons, Illinois
Fiscal Year 2017 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Debt Service Fund

Fiscal Year 2013 through Fiscal Year 2017 Proposed Budget

	FY 2013	FY 2014	FY 2015	FY 2016	Recommended FY 2017
	Actual	Actual	Actual	Projected	Budget
Revenues					
Taxes	705,136	724,041	587,438	642,959	642,765
Total Revenue	705,136	724,041	587,438	642,959	642,765
Expenditures					
Debt Service					
Principal Retirement	740,338	11,998,330	5,900,000	1,570,000	4,765,000
Costs of issuance	-	296,430	118,138	23,604	80,000
Interest & Fiscal Charges	511,488	781,542	1,015,420	1,183,535	1,064,234
Total Expenditures	1,251,826	13,076,302	7,033,558	2,777,139	5,909,234
Excess (Deficiency) of Revenues Over Expenditures	(546,690)	(12,352,261)	(6,446,120)	(2,134,180)	(5,266,469)
Other Financing Sources (Uses)					
Bond Proceeds including net bond premium	-	13,862,051	4,624,308	532,224	4,000,000
Transfers In	547,662	747,670	1,099,000	1,665,000	1,780,000
Transfers Out	-	(1,551,771)	-	-	-
Total Other Financing Sources (Uses)	547,662	13,057,950	5,723,308	2,197,224	5,780,000
Net Change in Fund Balance	972	705,689	(722,812)	63,044	513,531
Fund Balance at Beginning of Year	375,907	376,879	1,082,568	359,756	422,800
Fund Balance at End of Year	376,879	1,082,568	359,756	422,800	936,331

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 the TIF Funds and transfers the funds to the Debt Service Fund for payment. See Page 28 for Debt Service Schedule that summarizes 2017 Debt Service.

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

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

In 2017, the Village intends to issue refunding bonds for interest savings. The Village will also issue debt to fund projects to accelerate and enhance the development of the quarry into a major regional commercial center.

Debt Service Schedule

General Obligation Debt			
	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Series 2009A	\$ 110,000	\$ 13,215	\$ 123,215
Series 2015 C	\$ 385,000	\$ 134,550	\$ 519,550
Series 2015 D	\$ -	\$ 20,150	\$ 20,150
	\$ 495,000	\$ 167,915	\$ 662,915
Sales Tax Supported Debt			
	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Series 2017A	\$ 350,000	\$ 125,000	\$ 475,000
Series 2015 A	\$ -	\$ 20,000	\$ 20,000
	\$ 350,000	\$ 145,000	\$ 495,000
Debt Supported by TIF Funds			
	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Alternative Revenue Bonds, Series 2014A	\$ -	\$ 188,000	\$ 188,000
Alternative Revenue Bonds, Series 2014B	\$ -	\$ 331,269	\$ 331,269
	\$ -	\$ 519,269	\$ 519,269
Non-Home Rule Sales Tax Debt			
	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Series 2015 B	\$ -	\$ 232,050	\$ 232,050
	\$ -	\$ 232,050	\$ 232,050
Grand Total	\$ 845,000	\$ 1,064,234	\$ 1,909,234

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 2017 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Water and Sewer Fund

Fiscal Year 2013 through Fiscal Year 2017 Proposed Budget

	FY 2013	FY 2014	FY 2015	FY 2016	Recommended FY 2017
	Actual	Actual	Actual	Projected	Budget
Revenues					
Charges for Services	2,351,117	2,630,996	3,093,861	3,064,170	3,087,000
Operating Expenses					
Administration	260,000	395,000	275,000	395,000	395,000
Operations	2,142,029	2,476,872	2,491,158	2,271,623	2,405,904
Depreciation & Amortization	88,268	88,184	103,951	130,000	130,000
Total Expenditures	2,490,297	2,960,056	2,870,109	2,796,623	2,930,904
Operating Income	(139,180)	(329,060)	223,752	267,547	156,096
Nonoperating Expenses					
Principal Repayment	-	-	-	(60,052)	(120,000)
Interest and Fiscal Charges	-	-	(23,361)	(27,079)	(56,000)
Capital Outlay	(400,000)	(2,000,000)	-	(3,192,082)	(552,500)
Eliminations for Accounting Purposes	400,000	2,000,000	-	3,252,134	672,500
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	(23,361)	(27,079)	(56,000)
Change in Net Assets	(139,180)	(329,060)	200,391	240,468	100,096
Net Assets - Beginning	3,994,183	3,855,003	3,525,943	3,726,334	3,966,802
Net Asset - Ending	3,855,003	3,525,943	3,726,334	3,966,802	4,066,898

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.

In 2014, the Village increased its water rates to offset increases in wholesale water costs and to make \$7.5 million in capital improvements to the system. Preliminary operating data indicated a significant reduction to water losses after the recent system improvements. An

updated leak study is being completed to determine next phase of capital projects.

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 2017 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Garbage Fund

Fiscal Year 2013 through Fiscal Year 2017 Proposed Budget

	FY 2013	FY 2014	FY 2015	FY 2016	Recommended FY 2017
	Actual	Actual	Actual	Projected	Budget
Revenues					
Charges for Services	641,238	638,645	633,957	646,908	647,500
Operating Expenses					
Administration	105,000	115,000	115,000	125,000	125,000
Operations	569,554	578,233	419,956	470,670	466,250
Capital Outlay	-	-	-	-	-
Eliminations for Accounting Purposes	-	-	-	-	-
Depreciation & Amortization	-	-	34,250	40,000	40,000
Total Expenditures	674,554	693,233	569,206	635,670	631,250
Operating Income	(33,316)	(54,588)	64,751	11,237	16,250
Nonoperating Revenues (Expenses)					
Property Taxes	-	-	-	-	-
Change in Net Assets	(33,316)	(54,588)	64,751	11,237	16,250
Net Assets - Beginning	(13,101)	(46,417)	(101,005)	(36,254)	(25,017)
Net Asset - Ending	(46,417)	(101,005)	(36,254)	(25,017)	(8,767)

Description

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

In 2015, the Village took over the operation of the collection of refuse and recycling materials from a private vendor. It is projected that the operation was profitable in the initial year of

operation. The fund will ultimately repay the remaining deficit and equipment purchases.

Services:

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

E911 Fund

Village of Lyons, Illinois
Fiscal Year 2017 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Emergency 911 Fund

Fiscal Year 2013 through Fiscal Year 2017 Proposed Budget

	FY 2013	FY 2014	FY 2015	FY 2016	Recommended FY 2017
	Actual	Actual	Actual	Projected	Budget
Revenues					
Interfund Charges	-	-	-	550,000	550,000
E911 Surcharge	110,563	89,353	85,418	95,000	90,000
Total Revenues	110,563	89,353	85,418	645,000	640,000
Operating Expenses					
Salaries and Benefits	-	-	-	235,165	239,488
Operations	11,817	10,147	6,547	290,244	300,825
Depreciation & Amortization	102,038	101,079	-	-	-
Total Expenditures	113,855	111,226	6,547	525,409	540,313
Operating Income	(3,292)	(21,873)	78,871	119,591	99,687
Nonoperating Income				-	-
Interest	54	2	1	0	2
Interest and Fiscal	(6,713)	-	-	-	-
Principal	(102,923)	-	-	-	-
Elimination for Accounting					
Purposes	102,923	-	-	-	-
Total Nonoperating Income	(6,659)	2	1	0	2
Income (Loss) Before Transfers	(9,951)	(21,871)	78,872	119,592	99,689
Transfers Out	-	-	1	-	-
Change in Net Assets	(9,951)	(21,871)	78,872	119,592	99,689
Net Asset - Beginning	(307,019)	(316,970)	(338,841)	(259,969)	(140,377)
Net Asset - Ending	(316,970)	(338,841)	(259,969)	(140,377)	(40,689)

Description

This fund accounts for the collection of certain E911 surcharges and dedicates them to providing dispatch service in the Village. The Village has transferred all costs of dispatch to this fund with an interfund charge to the police department. The Village is marketing consolidation of the service to other communities to lower the cost of the service consistent with the recently enacted state mandates.

The fund owes the Debt Service Fund \$131,299 and the Capital Projects Fund \$130,068 for a total of \$261,367. This Village plans to continue to reduce this liability as funds become available. These liabilities are recorded as Long-Term Advances since the E911 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. Beginning in 2016, the Village will fund the full actuarial liability for the year in accordance with state actuarial standards. This funding will result in the fund being 90% funded by 2040.

Fire Pension Fund:

The Fire Pension Fund is used to account for the additions, subtractions, and net assets held in trust for the future payment of pensions of the survivor of the sole member of the Fund. This pension fund only has one retired member and therefore is not an active fund except for the payment of the pension to the survivor. The Village funds the annual pension expenses on a pay as you go matter through the Fire Pension property tax. The Village anticipates to eliminate the fund after it fulfills its payment obligation to the current beneficiary.

Police Pension Trust Fund

Village of Lyons, Illinois
 Fiscal Year 2017 Budget
 Schedule of Revenues, Expenditures, and Changes in Fund Balance

Police Pension Fund

Fiscal Year 2013 through Fiscal Year 2017 Proposed Budget

	FY 2013	FY 2014	FY 2015	FY 2016	Recommended FY 2017
	Actual	Actual	Actual	Projected	Budget
Additions					
Contributions - Employer	317,437	438,151	496,493	934,000	1,045,000
Contributions - Plan Members	253,449	149,617	127,995	108,500	98,000
Total Contributions	570,886	587,768	624,488	1,042,500	1,143,000
Investment Income					
Interest	298,115	126,421	(344,354)	-	-
Net Change in Fair Value	1,127,406	622,682	226,130	-	-
	1,425,521	749,103	(118,224)	-	-
Less Investment Expense	(45,154)	(41,225)	(25,274)	-	-
Net Investment Income	1,380,367	707,878	(143,498)	600,000	750,000
Total Additions	1,951,253	1,295,646	480,990	1,642,500	1,893,000
Deductions					
Benefits & Refunds	936,052	1,450,830	1,608,811	1,700,000	1,800,000
Administration	45,093	40,960	26,435	25,000	28,000
Total Deductions	981,145	1,491,790	1,635,246	1,725,000	1,828,000
Change in Net Assets	970,108	(196,144)	(1,154,256)	(82,500)	65,000
Net Plan Assets Held in Trust for Pension Benefits					
Beginning Balance	9,958,373	10,928,481	10,732,337	9,578,081	9,495,581
Ending Balance	10,928,481	10,732,337	9,578,081	9,495,581	9,560,581

Fire Pension Trust Fund

Village of Lyons, Illinois
 Fiscal Year 2017 Budget
 Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fire Pension Fund

Fiscal Year 2013 through Fiscal Year 2017 Proposed Budget

	FY 2013	FY 2014	FY 2015	FY 2016	Recommended FY 2017
	Actual	Actual	Actual	Projected	Budget
Additions					
Contributions - Plan Members	-	-	-	-	-
Contributions - Employer	52,911	53,644	57,152	58,000	58,000
Total Contributions	52,911	53,644	57,152	58,000	58,000
Investment Income					
Interest	2	1	8	10	25
Net Change in Fair Value	-	-	-	-	-
	2	1	8	10	25
Less Investment Expense	-	-	-	-	-
Net Investment Income	2	1	8	10	25
Total Additions	52,913	53,645	57,160	58,010	58,025
Deductions					
Administration	-	-	-	-	-
Benefits & Refunds	53,381	55,008	56,662	57,800	57,800
Total Deductions	53,381	55,008	56,662	57,800	57,800
Change in Net Assets	(468)	(1,363)	498	210	225
Net Plan Assets Held in Trust for Pension Benefits					
Beginning	1,585	1,117	(246)	252	462
Ending	1,117	(246)	252	462	687

Position and Salary Schedule

Village of Lyons, Cook County, Illinois

2017 Budget

Positions and Salaries

Administration	FTE	Salary Range	Total Salary	Total Benefits	Retirement	Total Compensation
<i>Elected Officials</i>						
Mayor / Liquor Commissioner		\$35,000 - \$35,000	\$ 35,000	\$ 1,347	\$ 6,094	\$ 42,441
Clerk		\$4,630 - \$4,630	\$ 4,630	\$ -	\$ 354	\$ 4,984
Trustee		\$8,000 - \$8,000	\$ 48,000	\$ 42,841	\$ 5,234	\$ 96,075
<i>Administration</i>						
Village Manager	1.00	\$98,000 - \$98,000	\$ 98,000	\$ 19,442	\$ 7,497	\$ 124,939
Boards & Commission	12.00	\$3,500 - \$4,500	\$ 42,999	\$ 11,030	\$ 3,289	\$ 57,319
Liquor Commission	0.25	\$28,800 - \$28,800	\$ 7,200	\$ 2,000	\$ 551	\$ 9,751
Budget Officer	1.00	\$30,004 - \$30,004	\$ 30,004	\$ 25,101	\$ 5,224	\$ 60,328
Financial Analyst	0.50	\$80,000 - \$80,000	\$ 40,000	\$ -	\$ 6,964	\$ 46,964
Accounting Operations	2.00	\$63,253 - \$63,253	\$ 126,506	\$ 30,393	\$ 22,025	\$ 178,923
Administrative Specialist	2.00	\$60,590 - \$60,590	\$ 104,590	\$ 9,707	\$ 18,209	\$ 132,507
Part-Time Clerical Support	1.50	\$12,000 - \$26,500	\$ 53,500	\$ -	\$ 8,143	\$ 61,643
Overtime			\$ 3,360			\$ 3,360
Tuition Reimbursement				\$ 4,500		\$ 4,500
Workers Compensation				\$ 5,342		\$ 5,342
	20.25		\$ 593,789	\$ 151,704	\$ 83,583	\$ 829,077
Building and Planning						
Building Director	1.00	\$83,200 - \$83,200	\$ 83,200	\$ 19,634	\$ 14,984	\$ 117,818
Inspector	3.50	\$5,000 - \$72,800	\$ 198,240	\$ 49,073	\$ 35,703	\$ 283,017
Administrative Specialist	1.50	\$30,160 - \$39,000	\$ 71,660	\$ 40,552	\$ 12,456	\$ 124,668
Workers Compensation				\$ 14,782		\$ 14,782
	6.00		\$ 353,100	\$ 124,041	\$ 63,143	\$ 540,284
Parks and Recreation						
Recreation Director	1.00	\$49,000 - \$49,000	\$ 49,000	\$ 27,247	\$ 8,629	\$ 84,876
Media Technician	0.30	\$20 per Hour	\$ 10,000	\$ -	\$ 785	\$ 10,785
Part Time	1.00	\$15 per Hour	\$ 40,000	\$ -	\$ 3,140	\$ 43,140
Workers Compensation				\$ 2,563		\$ 2,563
	2.3		\$ 99,000	\$ 29,809	\$ 12,554	\$ 141,363
Police						
Chief of Police	1.00	\$120,000 - \$120,000	\$ 120,000	\$ 112	\$ 1,740	\$ 121,852
Deputy Chief of Police	1.00	\$95,909 - \$95,909	\$ 95,909	\$ 27,896	\$ 1,745	\$ 125,550
Sergeant	2.00	\$100,940 - \$100,940	\$ 201,880	\$ 41,365	\$ 3,636	\$ 246,881
Police Officer	8.00	\$90,049 - \$96,090	\$ 737,563	\$ 196,917	\$ 10,695	\$ 945,175
Part Time Police Officer	8.00	\$25 per Hour	\$ 284,840	\$ 25,038	\$ 19,248	\$ 329,126
Administration Specialist	1.00	\$56,160 - \$56,160	\$ 56,160	\$ 9,897	\$ 8,963	\$ 75,020
Crossing Guards		\$26 per Day	\$ 37,998	\$ -	\$ 2,907	\$ 40,905
Overtime			\$ 294,000			\$ 294,000
Workers Compensation				\$ 103,992		\$ 103,992
	21.00		\$ 1,828,350	\$ 405,217	\$ 48,935	\$ 2,282,501
Dispatch						
Dispatchers	3.00	\$41,164 - \$61,691	\$ 152,232	\$ 47,253	\$ 29,115	\$ 228,600
Overtime			\$ 10,000			\$ 10,000
Workers Compensation				\$ 889		\$ 889
	3.00		\$ 162,232	\$ 48,142	\$ 29,115	\$ 239,489
Fire						
Fire Chief	1.00	\$108,000 - \$108,000	\$ 108,000	\$ 11,808	\$ 18,803	\$ 138,611
Paid on Call Administrative Support	0.50	\$42,000 - \$42,000	\$ 21,000	\$ -	\$ 3,656	\$ 24,656
Paid on Call Firefighters	5.00	\$14.13 - \$21.91 per Hour	\$ 317,500	\$ -	\$ 24,289	\$ 341,789
Workers Compensation				\$ 33,914		\$ 33,914
	6.50		\$ 446,500	\$ 45,722	\$ 46,748	\$ 538,970
Public Works						
Public Works Director	1.00	\$82,160 - \$82,160	\$ 82,160	\$ 126	\$ 14,304	\$ 96,590
Streets Foreman	2.00	\$75,546 - \$75,546	\$ 151,092	\$ 38,509	\$ 27,362	\$ 216,963
Tier I - Equipment Operator	3.00	\$63,641 - \$68,807	\$ 201,254	\$ 31,549	\$ 36,950	\$ 269,754
Mechanic	1.00	\$77,993 - \$77,993	\$ 77,993	\$ 26,959	\$ 15,496	\$ 120,447
Tier II - Equipment Operator	4.00	\$39,035 - \$48,263	\$ 176,038	\$ 72,736	\$ 33,921	\$ 282,695
Part Time Utility	4.50		\$ 104,994	\$ -	\$ 8,032	\$ 113,026
Overtime			\$ 40,000			\$ 40,000
Workers Compensation				\$ 52,333		\$ 52,333
	15.50		\$ 833,531	\$ 222,212	\$ 136,065	\$ 1,191,809
Village Totals	71.55		\$ 4,154,270	\$ 978,706	\$ 391,027	\$ 5,524,004