

# Village of Lyons, Illinois

*A Historic Community with a Vision for the Future*

---



**ANNUAL BUDGET FOR FISCAL YEAR 2018**

## 2018 ANNUAL BUDGET

### **MEMBERS OF THE VILLAGE BOARD**

CHRISTOPHER GETTY	MAYOR
IRMA QUINTERO	CLERK
PAT ALONZI	TRUSTEE
TERESA ECHEVERRIA	TRUSTEE
DANIEL HILKER	TRUSTEE
PAUL MARCHIORI	TRUSTEE
GREG RAMIREZ	TRUSTEE
JAMES VESELSKY	TRUSTEE

### **DEPARTMENT HEADS**

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

# VILLAGE OF LYONS

## ***BUDGET FOR FISCAL YEAR 2018***

---

<b>TABLE OF CONTENTS</b>	Page Number(s)
<b>Overview .....</b>	1 – 5
<b>Revenues, Expenditures, and Changes in Fund Balances</b>	
General Fund Review.....	6 – 10
<b>Review of Departmental Budgets</b>	
Administration.....	11 – 12
Building.....	13
Police Department.....	14
Fire Department.....	15
Recreation and Community Events.....	16
Public Works.....	17
<b>Other Funds</b>	
Capital Improvement Fund with Capital Improvement Plan Overview.	18
Tax Increment Financing Districts—Overview	19
District #1 .....	20
District #2 .....	21
District #3 .....	22
District #4 .....	23
Debt Service Fund.....	24-25
Enterprise Funds.....	26
Water and Sewer Fund .....	27
Garbage Collection Fund .....	28
Emergency 911 Fund .....	29
Fiduciary Funds--Pension Trust Funds.....	30 – 32
Salary Schedule – Position Control.....	33

THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK



# *Village of Lyons*

December 5, 2017

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, 2018. 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 continued prudent expense control will allow the Village to maintain funding for the police pension plan in 2018 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 from economic development initiatives in the next five years to reduce the later increases and achieve 100% funding by 2040 as well.

The preparation of this budget required all departments to justify the services they are providing rather than simply increase previous budgets. The primary focus is to improve Village conditions with timely responses to infrastructure repairs. The Village continues to invest to accelerate the conversion of the quarry to productive uses when the landfill operation is completed in the next year to eighteen months. Based on available resources, the Village targets additional capital investment for infrastructure including roads, alleys and the water distribution system.

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

Sincerely,

Thomas Sheahan  
Village Manager and Designated Budget Officer

## Budget Overview

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

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

## Budget Process

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

- Compile financial information for previous year's audits and other Village financial data.
- 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.

The Village budget will go into effect on January 1, 2018.

## 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	6.2%
5 to 9 years	5.6%
10 to 14 years	6.9%
15 to 19 years	5.5%
20 to 24 years	8.9%
25 to 34 years	15.4%
35 to 44 years	11.9%
45 to 54 years	13.0%
55 to 59 years	6.3%
60 to 64 years	5.9%
65 to 74 years	8.0%
75 to 84 years	3.7%
85 years and over	2.9%

Source: U.S. Census Bureau, 2011-2015 American Community Survey

***Education:***

<u>Education Level</u>	<u>Percent of Population</u>
Less than 9 <sup>th</sup> Grade	6.4%
9 <sup>th</sup> to 12 <sup>th</sup> Grade, No Diploma	10.5%
High School Graduate	37.8%
Some College, No Degree	21.7%
Associate's Degree	7.1%
Bachelor's Degree	11.8%
Graduate or Professional	4.9%

Source: U.S. Census Bureau, 2011-2015 American Community Survey

***Income:***

<u>Household Income</u>	<u>Percent of Population</u>
Under \$10,000	7.0%
\$10,000 to \$14,999	7.4%
\$15,000 to \$24,999	11.7%
\$25,000 to \$34,999	15.2%
\$35,000 to \$49,999	13.6%
\$50,000 to \$74,999	19.6%
\$75,000 to \$99,999	13.9%
\$100,000 to \$149,999	9.8%
\$150,000 to \$199,999	1.0%
\$200,000 or more	0.9%

Source: U.S. Census Bureau, 2011-2015 American Community Survey

***Economic Indicators:***

Median Family Income	\$ 57,217
Families above Poverty Level	87.8%
Median Home Value	\$164,200
Average Household Size	2.66 persons
Owner Occupied Homes	60.3%
Percentage of Veterans	7.5%

Source: U.S. Census Bureau, 2011-2015 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 2018 budgeted amounts are detailed on the following schedules.

## General Fund Revenues

Village of Lyons, Illinois  
 Schedule of Revenues, Expenditures, Transfers, and Changes in Fund Balance  
 Fiscal Year 2018 Budget

General Fund

Projected Financial Results for the Fiscal Years December 31, 2015 to 2018

	FY 2015	FY 2016	FY 2017	FY 2017	Recommended
	Actual	Actual	Budget	Projected	FY 2018
					Budget
<b>Revenues</b>					
Tax Revenue	7,734,982	7,817,714	8,691,500	7,840,441	8,312,000
Intergovernmental Revenue	16,890	6,137	-	25,000	-
Licenses, Permits, and Fees	520,405	572,215	527,000	592,456	596,250
Charges for Services	533,749	491,766	475,000	449,642	493,250
Fines and Forfeitures	608,067	459,170	426,150	408,908	533,200
Interest	1,626	5,855	4,000	8,758	5,670
Miscellaneous Revenue	607,376	519,415	664,600	629,407	717,000
<b>Total Revenue</b>	<b>10,023,095</b>	<b>9,872,272</b>	<b>10,788,250</b>	<b>9,954,612</b>	<b>10,657,370</b>
<b>Expenditures</b>					
<b>Current</b>					
Administration	1,327,582	1,763,851	2,015,424	1,719,674	2,201,798
Building, Planning, Zoning	589,989	707,981	664,635	740,775	690,766
Police Department	3,971,169	3,883,485	4,205,604	4,062,440	4,198,564
Fire Department & ESDA	1,159,733	1,144,311	1,221,422	1,136,372	1,296,532
Recreation	326,475	456,136	356,113	399,303	335,588
Public Works	1,200,474	1,039,227	1,021,015	1,175,618	1,201,324
Capital Outlay	91,743	253,841	50,000	105,202	-
Debt Service	-	-	-	-	-
<b>Total Expenditures</b>	<b>8,667,165</b>	<b>9,248,832</b>	<b>9,534,213</b>	<b>9,339,384</b>	<b>9,924,572</b>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over Expenditures</b>	<b>1,355,930</b>	<b>623,440</b>	<b>1,254,037</b>	<b>615,228</b>	<b>732,798</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	270,000	250,000	250,000	250,000	250,000
Transfers Out (Capital Projects)	(975,000)	-	(250,000)	-	-
Transfers Out (Debt Service)	(250,000)	(864,323)	(1,150,000)	(850,000)	(973,576)
<b>Total Other Financing Sources (Uses)</b>	<b>(955,000)</b>	<b>(614,323)</b>	<b>(1,150,000)</b>	<b>(600,000)</b>	<b>(723,576)</b>
<b>Net Change in Fund Balance</b>	<b>400,930</b>	<b>9,117</b>	<b>104,037</b>	<b>15,228</b>	<b>9,222</b>
<b>Fund Balance at Beginning of Year</b>	<b>2,087,933</b>	<b>2,488,863</b>	<b>2,497,980</b>	<b>2,497,980</b>	<b>2,513,208</b>
<b>Fund Balance at End of Year</b>	<b>2,488,863</b>	<b>2,497,980</b>	<b>2,602,017</b>	<b>2,513,208</b>	<b>2,522,431</b>

### ***Property Taxes:***

Property taxes are levied upon all Village property owners at a calculated rate per \$1,000 of assessed property valuation on both real and personal property. The tax levy is established by the Village by December 31 each year to be collected the year after.

The Village determines the amount of property taxes its needs for operations. Based on this need, the Village levies their annual property taxes. In accordance with state law, the County Clerk calculates the maximum amount of property taxes in accordance with the Property Tax Extension Limitation Law ("PTELL"). PTELL limits increases to property taxes to the prior year's levy plus an increase in the consumer price index determined two years earlier.

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

### ***State Income Taxes:***

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

### ***Municipal Sales Taxes***

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

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

### ***Municipal Utility Taxes:***

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

### ***Other Revenues***

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

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

The Village relies on a variety of revenue streams to fund services. A brief discussion of the major revenue sources coupled with a table detailing historical revenues and estimated revenues for 2018 follow.

**Village of Lyons, Illinois**  
**General Fund Revenues**  
**Fiscal Year 2015 Actual to Fiscal Year 2018 Estimate**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	Recommended FY 2018 Budget
<b>General Fund</b>					
Taxes					
Property Taxes					
General/Corporate	663,605	517,727	568,500	513,324	552,000
Police Protection	819,014	610,939	700,000	607,863	560,000
Fire Protection	460,789	361,841	400,000	360,272	365,000
Ambulance Service	153,546	135,527	140,000	135,166	100,000
Street & Bridge	61,386	45,180	55,000	44,970	46,000
Liability Insurance	54,994	40,741	47,000	40,626	41,000
IMRF	117,798	90,451	101,000	89,940	91,000
Social Security	112,670	86,025	96,000	85,597	87,000
Auditing	30,771	36,136	30,000	36,027	37,000
Police Pension	496,492	866,736	1,045,000	944,342	1,125,000
Fire Pension	55,652	56,168	56,000	50,850	56,000
Road & Bridge	34,474	31,948	33,000	31,800	31,000
<b>Total Property Taxes</b>	<b>3,061,191</b>	<b>2,879,419</b>	<b>3,271,500</b>	<b>2,940,778</b>	<b>3,091,000</b>
Other Taxes					
Municipal Sales Tax	1,578,125	1,559,728	1,700,000	1,500,000	1,550,000
Non-Home Rule Sales Tax	376,812	750,751	790,000	750,000	775,000
Replacement Tax	70,928	56,789	75,000	63,000	65,000
Municipal Income Tax	1,145,623	1,021,538	1,215,000	985,000	1,000,000
Local Use Tax	236,928	256,043	310,000	265,775	280,000
Telecommunication Tax	242,246	219,784	245,000	203,000	205,000
Electric Tax	276,461	296,222	310,000	299,686	310,000
Natural Gas Tax	123,576	108,540	125,000	130,000	135,000
Cable TV Tax	128,866	125,766	135,000	125,612	126,000
Food & Beverage Tax	199,130	212,490	215,000	213,891	225,000
Hotel/Motel Tax	77,473	93,369	90,000	88,680	275,000
Foreign Fire Tax	12,711	12,995	10,000	10,000	10,000
Gaming Fees	204,912	224,280	200,000	265,020	265,000
<b>Total Other Taxes</b>	<b>4,673,791</b>	<b>4,938,295</b>	<b>5,420,000</b>	<b>4,899,663</b>	<b>5,221,000</b>
<b>Total Taxes</b>	<b>7,734,982</b>	<b>7,817,714</b>	<b>8,691,500</b>	<b>7,840,441</b>	<b>8,312,000</b>
Intergovernmental					
JAG Grant	-	-	-	-	-
Pblc Sfty Grnts & Rmbstmnts	13,288	-	-	-	-
Traffic Grants & Rmbstmnts	-	-	-	25,000	-
Grants & Rmbstmnts	3,602	-	-	-	-
<b>Total Intergovernmental</b>	<b>16,890</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>

Licenses, Permits, & Fees					
Riverside Lawn Fire District Fees	2,000	2,000	2,000	2,000	2,000
Liquor License	48,250	60,950	35,000	35,500	35,000
Vehicle License	149,013	167,255	175,000	218,384	225,000
Building Fees	225,343	250,583	215,000	246,607	244,250
Business License	95,799	91,676	100,000	89,965	90,000
<b>Total Licenses, Permits, &amp; Fees</b>	<b>520,405</b>	<b>572,464</b>	<b>527,000</b>	<b>592,456</b>	<b>596,250</b>
Charges for Services					
Antenna Agreements	193,852	171,808	178,000	170,422	175,000
Ads on Village Property	10,078	4,668	6,000	4,189	4,750
Fire Recovery Fee	8,192	17,442	10,000	13,158	13,000
Police & Fire Reports	2,420	5,005	4,000	6,500	5,500
Ambulance Service Fees	296,937	275,773	275,000	238,610	275,000
Recreation Fees	22,270	17,070	2,500	16,764	20,000
State Road Maintenance	-	6,137	-	-	-
<b>Total Charges for Services</b>	<b>533,749</b>	<b>497,902</b>	<b>475,500</b>	<b>449,642</b>	<b>493,250</b>
Fines & Forfeitures					
Liquor Fines	2,062	-	1,000	2,500	1,500
Nuisance Abatement & Adjudication	160,046	219,155	165,000	210,215	205,000
State Y-Tickets	24,777	14,516	25,000	34,521	25,000
Parking P-Tickets	107,844	121,650	150,000	138,675	185,000
Towing Fee P Tickets	15,420	15,170	25,000	15,936	16,000
DUI Fines	40,916	5,504	7,500	4,366	5,250
Alarm Board Fees	-	1,785	1,500	225	1,500
State DEF Seizures	30,068	6,900	25,000	1,196	2,500
Federal DEF Seizures	216,959	-	25,000	-	90,000
Other	9,975	1,870	1,150	1,275	1,450
<b>Total Fines &amp; Forfeitures</b>	<b>608,067</b>	<b>386,550</b>	<b>426,150</b>	<b>408,908</b>	<b>533,200</b>
<b>Total Interest</b>	<b>1,626</b>	<b>4,212</b>	<b>4,000</b>	<b>8,758</b>	<b>5,670</b>
Miscellaneous					
Sale of Village Assets	78,038	35,745	5,000	15,500	25,000
Rent of Village Assets	10,200	11,368	3,600	3,360	3,500
Senior Taxi Fees	10,315	10,488	12,000	2,779	7,500
Project & Program Reimbursements	-	2,200	2,500	-	-
Refunds & Rebates	2,535	-	1,000	-	-
Insurance Recovery	20,268	32,486	25,000	85,779	55,000
Cobra Premium Payments	-	-	500	-	-
Quarry Royalty & Rmbsemnt	482,820	427,128	600,000	500,000	600,000
Miscellaneous Revenue	3,200	72,370	15,000	21,988	26,000
<b>Total Miscellaneous</b>	<b>607,376</b>	<b>591,785</b>	<b>664,600</b>	<b>629,407</b>	<b>717,000</b>
<b>Total General Fund</b>	<b>10,023,095</b>	<b>9,870,626</b>	<b>10,788,750</b>	<b>9,954,612</b>	<b>10,657,370</b>

## General Fund Expenditures Administration

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	Recommended FY 2018 Budget
<b>Administration</b>					
Salaries & Benefits	587,589	587,943	570,168	592,037	596,383
Professional Services	75,493	92,818	-	19,613	20,000
Communications	119,877	75,895	176,000	140,732	113,500
Professional Development	39,937	35,660	22,300	18,805	20,700
Operations	35,430	66,241	68,000	53,740	63,500
Other Expenditures	4,738	11,898	400,000	-	400,000
Interfund Cost Transfer	(510,000)	(505,909)	(520,000)	(520,000)	(520,000)
	<u>353,064</u>	<u>364,546</u>	<u>716,468</u>	<u>304,926</u>	<u>694,083</u>
<b>Legal Services</b>					
Professional Services	187,085	310,801	250,500	260,499	262,500
	<u>187,085</u>	<u>310,801</u>	<u>250,500</u>	<u>260,499</u>	<u>262,500</u>
<b>Finance</b>					
Salaries & Benefits	288,102	318,592	258,906	323,362	360,328
Professional Services	182,342	266,554	266,750	229,524	193,250
Operations	-	-	3,500	-	-
Other Expenditures	31,022	7,363	-	8,605	3,100
	<u>501,466</u>	<u>592,509</u>	<u>529,156</u>	<u>561,491</u>	<u>556,678</u>
<b>Human Resources</b>					
Salaries & Benefits	11,600	60,786	35,000	58,229	62,068
Professional Services	3,850	3,850	5,000	810	1,500
Operations	10,690	12,336	9,700	3,158	3,350
	<u>26,140</u>	<u>76,972</u>	<u>49,700</u>	<u>62,196</u>	<u>66,918</u>
<b>Risk Management</b>					
Professional Services	179,137	194,056	207,200	226,537	211,000
Other Expenditures	-	-	-	-	-
	<u>179,137</u>	<u>194,056</u>	<u>207,200</u>	<u>226,537</u>	<u>211,000</u>
<b>Technology &amp; Communications</b>					
Salaries & Benefits	-	-	-	-	86,309
Professional Services	45,360	41,625	46,000	81,460	63,000
Communications	-	-	-	-	23,500
Other Expenditures	35,330	26,066	37,150	44,376	46,750
	<u>80,690</u>	<u>67,691</u>	<u>83,150</u>	<u>125,836</u>	<u>219,559</u>
<b>Building &amp; Grounds</b>					
Professional Services	28,482	28,482	35,150	32,188	36,110
Operations	67,480	67,480	144,100	146,000	154,950
	<u>95,962</u>	<u>95,962</u>	<u>179,250</u>	<u>178,188</u>	<u>191,060</u>
Administration Department Total	<u>1,423,544</u>	<u>1,702,537</u>	<u>2,015,424</u>	<u>1,719,674</u>	<u>2,201,798</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 seven Divisions to provide the services described above. These divisions include:

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

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

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

### **Staffing:**

<b>Position (FTE)</b>	<b>2017 Budget</b>	<b>2018 Budget</b>
Village Manager	1.00	0.50
Boards & Commission	12.00	5.00
Liquor Commissioner	0.25	0.25
Accounting Operations	2.00	3.00
Financial Analyst	0.50	0.50
Media Tech	0.30	1.25
Administration Assistants	2.00	2.00
Part-Time Administrative Support	1.50	2.00
<b>Total</b>	<b>19.55</b>	<b>14.50</b>

## Building

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	Recommended FY 2018 Budget
<b>Building, Planning &amp; Zoning</b>					
<b>Building</b>					
Salaries & Benefits	376,373	500,016	540,285	505,045	481,516
Professional Services	134,642	135,623	47,000	138,909	111,000
Communications	8,976	12,503	14,800	12,994	12,500
Professional Development	324	1,113	6,750	634	10,000
Operations	69,332	58,726	55,800	83,192	75,750
	<u>589,647</u>	<u>707,981</u>	<u>664,635</u>	<u>740,775</u>	<u>690,766</u>
<b>Planning &amp; Zoning</b>					
Professional Services	-	-	-	-	-
Operations	342	-	-	-	-
	<u>342</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

### Mission

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

- Perform Building & Zoning Review
- Process Blight & Building Adjudication
- Schedule & Complete Property Inspections

### Responsibilities and Services

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

The Building Department also oversees the completion of the filling of the former Material Services Quarry. When completed, the land reverts to the Village for economic development.

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

### Staffing:

Position (FTE)	2017	2018
	Budget	Budget
Building Director	1.00	1.00
Inspector	3.50	2.25
Administration Specialist	1.50	1.50
<b>Total</b>	<b>6.00</b>	<b>4.75</b>

### Services:

- Conduct Code Enforcement
- Issue Building Permits

## Police

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	Recommended FY 2018 Budget
Police Department					
Salaries & Benefits	2,388,986	2,138,584	2,282,504	2,226,596	2,139,708
Police Pension	496,492	866,736	1,045,000	944,342	1,125,000
PEDA Expense	64,594	50,318	1,500	48,282	51,068
Professional Services	188,592	69,752	85,000	124,250	85,000
Communications	15,262	31,587	13,400	13,221	13,750
Professional Development	11,034	13,790	15,300	14,771	25,300
Operations	806,209	712,718	762,900	690,977	758,738
<b>Total Police Department</b>	<b>3,971,169</b>	<b>3,883,485</b>	<b>4,205,604</b>	<b>4,062,440</b>	<b>4,198,564</b>
Dispatch Center					
Interfund Charges	-	-	-	-	-
Salaries & Benefits	387,766	-	-	-	-
Communications	14,663	-	-	-	-
Professional Services	134,181	-	-	-	-
Operations	1,500	-	-	-	-
	538,110	-	-	-	-
<b>Total Police Department</b>	<b>4,509,279</b>	<b>3,883,485</b>	<b>4,205,604</b>	<b>4,062,440</b>	<b>4,198,564</b>

### Mission

The mission of the Police Department is deliver quality law enforcement services to residents and businesses of the Village of Lyons and to provide them with a safe and secure environment that fosters a sense of security in person, property and mind. The Department accomplishes this by enforcing the law, preserving peace, preventing crime, controlling traffic, and protecting civil rights and liberties.

### Responsibilities and Services

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

- **Administration**
- **Patrol Operations**
- **Dispatch Operations & Records Management**

### Services:

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

### Staffing:

Position (FTE)	2017 Budget	2018 Budget
Chief of Police	1.00	1.00
Deputy Police Chief	1.00	1.00
Sergeant	2.00	0.00
Police Officer	8.00	11.00
Part Time Officers	9.00	7.00
Administration Specialist	1.00	1.00
<b>Total</b>	<b>22.00</b>	<b>21.00</b>

## Fire

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	Recommended FY 2018 Budget
Fire Department					
Operations					
Salaries & Benefits	542,962	499,936	538,969	476,780	530,312
Fire Pension	57,152	57,701	56,000	56,000	56,000
Communications	11,968	11,511	11,875	35,967	10,700
Professional Development	18,252	20,125	36,400	12,523	55,600
Operations	83,333	105,006	115,100	114,382	173,950
	713,667	694,279	758,344	695,651	826,562
Emergency Medical Services					
Professional Services	430,619	433,184	437,578	431,798	444,470
Operations	15,447	16,848	25,500	8,924	25,500
	446,066	450,032	463,078	440,721	469,970
Total Fire Department	1,159,733	1,144,311	1,221,422	1,136,372	1,296,532

### Mission

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

### Responsibilities and Services

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

- **Operations**
- **Emergency Medical Services**

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

### Services:

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

### Staffing:

Position (FTE)	2017 Budget	2018 Budget
Fire Chief	1.00	1.00
POC Fire Fighter	5.00	5.00
POC Admin Support	0.50	0.50
<b>Total FTE Staff</b>	<b>6.50</b>	<b>6.50</b>

## Recreation and Events

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	Recommended FY 2018 Budget
Recreation and Events					
Recreation Department					
Salaries & Benefits	122,272	146,393	141,363	160,863	105,288
Professional Services	21,688	19,951	7,150	3,221	8,800
Communications	15,014	15,895	8,100	8,363	-
Operations	167,501	273,897	199,500	226,856	221,500
<b>Total Recreation and Events</b>	<b>326,475</b>	<b>456,136</b>	<b>356,113</b>	<b>399,303</b>	<b>335,588</b>

### Mission

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

### Responsibilities and Services

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

### Services & Events:

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

### Staffing:

Position (FTE)	2017 Budget	2018 Budget
Recreation Director	1.00	1.00
Part-Time	1.00	1.50
<b>Total</b>	<b>2.00</b>	<b>2.50</b>

## Public Works

	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	Recommended FY 2018 Budget
Public Works					
Salaries & Benefits	1,176,110	1,162,478	1,191,815	1,271,327	1,337,674
Professional Services	10,225	11,587	10,000	14,456	12,500
Communications	4,679	6,128	5,450	33,217	3,450
Professional Development	65	-	150	230	200
Operations	394,683	384,034	338,600	381,388	372,500
Interfund Cost Transfer	(481,250)	(525,000)	(525,000)	(525,000)	(525,000)
Total Public Works	1,104,512	1,039,227	1,021,015	1,175,618	1,201,324
	1,104,512	1,039,227	1,021,015	1,175,618	1,201,324

### 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 five Divisions within the Public Works Department have been established:

- **Administration**
- **Streets & Forestry**
- **Garage**
- **Water and Sewer**
- **Garbage Collection**

Each Division contributes to the implementation and accomplishment of Departmental goals by undertaking activities and providing services in specific areas of responsibility. The activities and services of the various Divisions are outlined as follows.

### Services:

- Alleyway grading and maintenance
- Cut grass and weeds in public areas
- Ice & snow removal from Village streets and sidewalks
- Installation, repair and replacement of street signs and posts
- 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)	2017 Budget	2018 Budget
Public Works Director	1.00	1.00
Tier 1 - Foremen	2.00	2.00
Equipment Operator	7.00	7.00
Mechanic	1.00	1.00
Part Time Utility Workers	4.50	4.00
<b>Total</b>	<b>15.50</b>	<b>15.00</b>

## Capital Projects Fund

Village of Lyons, Illinois  
Fiscal Year 2018 Budget  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Capital Improvement Fund

Fiscal Year 2015 through Fiscal Year 2018 Proposed Budget

	FY 2015	FY 2016	FY 2017	FY 2017	Recommended
	Actual	Actual	Budget	Projected	FY 2018
					Budget
<b>Revenues</b>					
Intergovernmental Revenue	262,296	273,167	285,000	279,697	280,000
Interest	24	15,902	500	305	300
Grant Revenue				482,000	300,000
Project Contributions	337,521	80,148	185,000	50,000	500,000
<b>Total Revenue</b>	<b>599,841</b>	<b>369,217</b>	<b>470,500</b>	<b>812,002</b>	<b>1,080,300</b>
<b>Expenditures</b>					
Capital Outlay	1,246,025	7,599,326	3,300,000	3,822,464	850,000
Other Expenditures	-	-	-	14,805	-
Cost of Issuance	138,434	20,076	80,000	75,000	-
<b>Total Expenditures</b>	<b>1,384,459</b>	<b>7,619,402</b>	<b>3,380,000</b>	<b>3,912,269</b>	<b>850,000</b>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over Expenditures</b>	<b>(784,618)</b>	<b>(7,250,185)</b>	<b>(2,909,500)</b>	<b>(3,100,267)</b>	<b>230,300</b>
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds including Net Bond Premium	5,373,906	802,361	2,500,000	5,900,000	-
Transfers In	975,000	-	600,000	-	-
Transfers Out	(270,000)	(250,000)	(250,000)	(250,000)	(750,000)
<b>Total Other Financing Sources (Uses)</b>	<b>6,078,906</b>	<b>552,361</b>	<b>2,850,000</b>	<b>5,650,000</b>	<b>(750,000)</b>
<b>Net Change in Fund Balance</b>	<b>5,294,288</b>	<b>(6,697,824)</b>	<b>(59,500)</b>	<b>2,549,733</b>	<b>(519,700)</b>
<b>Fund Balance at Beginning of Year</b>	<b>35,754</b>	<b>5,330,042</b>	<b>(1,367,782)</b>	<b>(1,367,782)</b>	<b>1,181,951</b>
<b>Fund Balance at End of Year</b>	<b>5,330,042</b>	<b>(1,367,782)</b>	<b>(1,427,282)</b>	<b>1,181,951</b>	<b>662,251</b>

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

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.

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

## Tax Increment Financing Districts

### *Description*

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

### *Fund Structure:*

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

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

- 1) **Debt Service** – Funds on hand in each TIF Fund for debt service payments.
- 2) **Capital Projects** – The amount related to unexpended commitments for construction projects.
- 3) **Remaining Balances** – Restricted for economic development projects in each respective TIF districts. Any fund remaining at the end of the TIF Fund term are deemed surplus and distributed to the underlying taxing bodies.

### *TIF Districts:*

- #1: North Ogden Avenue and west of Joliet Avenue area along the riverfront
- #2: South Ogden Avenue and west of Joliet Avenue
- #3: South of Ogden Avenue on both sides of First Avenue
- #4: Former Material Service property bounded by Lawndale and Ogden Avenues

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

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



## Tax Increment Fund 1

Village of Lyons, Illinois  
Fiscal Year 2018 Budget  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #1

Fiscal Year 2015 through Fiscal Year 2018 Proposed Budget

	FY 2015	FY 2016	FY 2017	FY 2017	Recommended
	Actual	Actual	Budget	Projected	FY 2018
					Budget
Revenues					
Taxes	264,746	292,300	293,000	293,364	294,000
Interest	-	-	-	-	-
Total Revenue	264,746	292,300	293,000	293,364	294,000
Expenditures					
Developer Subsidies	-	-	-	-	-
Professional Services	30,792	15,645	27,000	15,616	26,500
Debt Service					
Principal Retirement	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-
Issuance Cost					
Total Expenditures	30,792	15,645	27,000	15,616	26,500
Excess (Deficiency) of Revenues Over Expenditures	233,954	276,655	266,000	277,748	267,500
Other Financing Sources (Uses)					
Debt Issuance	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(221,000)	(295,000)	(266,000)	(277,748)	(267,500)
Total Other Financing Sources (Uses)	(221,000)	(295,000)	(266,000)	(277,748)	(267,500)
Net Change in Fund Balance	12,954	(18,345)	-	-	-
Fund Balance at Beginning of Year	9,542	22,496	4,151	4,151	4,151
Fund Balance at End of Year	22,496	4,151	4,151	4,151	4,151

## Tax Increment Fund 2

Village of Lyons, Illinois  
 Fiscal Year 2018 Budget  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #2

Fiscal Year 2015 through Fiscal Year 2018 Proposed Budget

	FY 2015	FY 2016	FY 2017	FY 2017	Recommended
	Actual	Actual	Budget	Projected	FY 2018 Budget
Revenues					
Taxes	148,609	162,841	162,000	170,755	165,000
Interest	-	-	-	-	-
Total Revenue	148,609	162,841	162,000	170,755	165,000
Expenditures					
Developer Subsidies	-	-	-	-	-
Professional Services	750	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-
Issuance Cost	-	-	-	-	-
Total Expenditures	750	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	147,859	162,841	162,000	170,755	165,000
Other Financing Sources (Uses)					
Debt Issuance	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(160,000)	(162,500)	(162,000)	(170,000)	(165,000)
Total Other Financing Sources (Uses)	(160,000)	(162,500)	(162,000)	(170,000)	(165,000)
Net Change in Fund Balance	(12,141)	341	-	755	-
Fund Balance at Beginning of Year	13,316	1,175	1,516	1,516	2,271
Fund Balance at End of Year	1,175	1,516	1,516	2,271	2,271

## Tax Increment Fund 3

Village of Lyons, Illinois  
 Fiscal Year 2018 Budget  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #3

Fiscal Year 2015 through Fiscal Year 2018 Proposed Budget

	FY 2015	FY 2016	FY 2017	FY 2017	Recommended
	Actual	Actual	Budget	Projected	FY 2018
					Budget
Revenues					
Taxes	505,490	537,374	552,000	570,399	560,000
Interest	19	10	10	10	10
Total Revenue	505,509	537,384	552,010	570,409	560,010
Expenditures					
Developer Subsidies	-	-	-	-	-
Professional Services	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	505,509	537,384	552,010	570,409	560,010
Other Financing Sources (Uses)					
Debt Issuance	-	-	-	-	-
Transfers Out	(468,000)	(571,000)	(552,000)	(571,000)	(560,000)
Total Other Financing Sources (Uses)	(468,000)	(571,000)	(552,000)	(571,000)	(560,000)
Net Change in Fund Balance	37,509	(33,616)	10	(591)	10
Fund Balance at Beginning of Year	1,285	38,794	5,178	5,178	4,587
Fund Balance at End of Year	38,794	5,178	5,188	4,587	4,597

## Tax Increment Fund 4

Village of Lyons, Illinois  
Fiscal Year 2018 Budget  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #4

Fiscal Year 2015 through Fiscal Year 2018 Proposed Budget

	FY 2015	FY 2016	FY 2017	FY 2017	Recommended
	Actual	Actual	Budget	Projected	FY 2018
					Budget
Revenues					
Taxes	2,383	11,092	12,000	20,317	115,000
Intergovernmental	-	-	-	-	-
Interest	11	9	10	11	10
Total Revenue	2,394	11,101	12,010	20,328	115,010
Expenditures					
Current					
Professional Services	-	-	-	-	-
Capital Outlay	-	7,646	-	205,000	50,000
Debt Service					
Principal Retirement	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-
Total Expenditures	-	7,646	-	205,000	50,000
Excess (Deficiency) of Revenues Over Expenditures	2,394	3,455	12,010	(184,672)	65,010
Other Financing Sources (Uses)					
Debt Issuance	-	-	-	-	-
Transfers In	180,000	275,000	250,000	275,000	280,000
Transfers Out	(180,000)	(285,000)	(250,000)	(275,000)	(280,000)
Total Other Financing Sources (Uses)	-	(10,000)	-	-	-
Net Change in Fund Balance	2,394	(6,545)	12,010	(184,672)	65,010
Fund Balance at Beginning of Year	(714,265)	(711,871)	(718,416)	(718,416)	(903,088)
Fund Balance at End of Year	(711,871)	(718,416)	(706,406)	(903,088)	(838,078)

## Debt Service Fund

Village of Lyons, Illinois  
Fiscal Year 2018 Budget  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Debt Service Fund

Fiscal Year 2015 through Fiscal Year 2018 Proposed Budget

	FY 2015	FY 2016	FY 2017	FY 2017	Recommended
	Actual	Actual	Budget	Projected	FY 2018
					Budget
Revenues					
Taxes	587,438	641,968	642,765	638,780	642,350
Total Revenue	587,438	641,968	642,765	638,780	642,350
Expenditures					
Debt Service					
Principal Retirement	5,900,000	1,570,000	4,765,000	800,000	1,845,000
Costs of issuance	118,138	1,147,680	80,000	-	-
Interest & Fiscal Charges	1,015,420	18,719	1,064,234	1,118,172	1,233,426
Total Expenditures	7,033,558	2,736,399	5,909,234	1,918,172	3,078,426
Excess (Deficiency) of Revenues Over Expenditures	(6,446,120)	(2,094,431)	(5,266,469)	(1,279,392)	(2,436,076)
Other Financing Sources (Uses)					
Bond Proceeds including net bond premium	4,624,308	532,224	4,000,000	-	-
Transfers In	1,099,000	1,843,500	1,780,000	1,873,748	2,466,076
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	5,723,308	2,375,724	5,780,000	1,873,748	2,466,076
Net Change in Fund Balance	(722,812)	281,293	513,531	594,356	30,000
Fund Balance at Beginning of Year	1,082,568	359,756	641,049	641,049	1,235,405
Fund Balance at End of Year	359,756	641,049	1,154,580	1,235,405	1,265,405

### Description

The Debt Service Fund accounts for the repayment of General Obligation Debt of the Village. The primary funding for this fund is a dedicated property tax levy for General Obligation and Limited Tax bonds. For all other debt, the Village appropriates funds from the General Fund and the TIF Funds and transfers the funds to the Debt Service Fund for payment. See Page 25 for Debt Service Schedule that summarizes the projected 2018 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 2018, the Village intends to issue debt to fund projects to accelerate and enhance the development of the quarry into a major regional commercial center.

**Debt Service Schedule**

**VILLAGE OF LYONS, ILLINOIS  
Debt Service Payments in 2018**

***General Obligation Debt***

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Series 2009A	\$ 115,000	\$ 9,200	\$ 124,200
Series 2015 C	\$ 395,000	\$ 123,000	\$ 518,000
Series 2015 D	\$ -	\$ 20,150	\$ 20,150
	<b>\$ 510,000</b>	<b>\$ 152,350</b>	<b>\$ 662,350</b>

***Sales Tax Supported Debt***

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Series 2007	\$ 210,000	\$ 109,550	\$ 319,550
Series 2009B	\$ 90,000	\$ 57,093	\$ 147,093
Series 2015 A	\$ -	\$ 20,000	\$ 20,000
	<b>\$ 300,000</b>	<b>\$ 186,643</b>	<b>\$ 486,643</b>

***Debt Supported by TIF Funds***

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Alternative Revenue Bonds, Series 2014A	\$ 500,000	\$ 188,000	\$ 688,000
Alternative Revenue Bonds, Series 2014B	\$ 210,000	\$ 331,269	\$ 541,269
	<b>\$ 710,000</b>	<b>\$ 519,269</b>	<b>\$ 1,229,269</b>

***Debt Supported by Income Tax/Other General Fund***

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Installment Contracts, Series 2016A	\$ 10,000	\$ -	\$ 10,000
Installment Contracts, Series 2016B	\$ 170,000	\$ 22,069	\$ 192,069
Alternative Revenue Bonds, Series 2017	\$ -	\$ 121,045	\$ 121,045
	<b>\$ 180,000</b>	<b>\$ 143,114</b>	<b>\$ 323,114</b>

***Non-Home Rule Sales Tax Debt***

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Series 2015 B	\$ 145,000	\$ 232,050	\$ 377,050
	<b>\$ 145,000</b>	<b>\$ 232,050</b>	<b>\$ 377,050</b>

**Grand Total \$1,845,000 \$1,233,426 \$3,078,426**

## Enterprise Funds

### *Description*

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

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

- **Invested in Capital Assets, Net of Related Debt** – this category of net assets is the value of the all of the capital assets of the Fund, net of any related debt that remains outstanding for the original construction or acquisition of the capital asset.

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

## Water and Sewer Fund

Village of Lyons, Illinois  
Fiscal Year 2018 Budget  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Water and Sewer Fund

Fiscal Year 2015 through Fiscal Year 2018 Proposed Budget

	FY 2015	FY 2016	FY 2017	FY 2017	Recommended
	Actual	Actual	Budget	Projected	FY 2018
					Budget
Revenues					
Charges for Services	3,093,861	3,047,206	3,087,000	2,975,140	2,963,800
Operating Expenses					
Administration	275,000	380,909	395,000	395,000	395,000
Operations	2,491,158	2,391,313	2,405,904	2,196,474	2,248,559
Depreciation & Amortization	103,951	164,958	130,000	170,000	175,000
Total Expenditures	2,870,109	2,937,180	2,930,904	2,761,474	2,818,559
Operating Income	223,752	110,026	156,096	213,666	145,241
Nonoperating Expenses					
Principal Repayment	-	(60,052)	(120,000)	(230,098)	(277,116)
Interest and Fiscal Charges	(23,361)	(65,853)	(56,000)	(117,496)	(134,917)
Capital Outlay	-	(2,681,881)	(552,500)	(722,583)	(595,000)
Eliminations for Accounting Purposes	-	2,900,677	672,500	952,681	872,116
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	(23,361)	92,890	(56,000)	(117,495)	(134,917)
Change in Net Assets	200,391	202,916	100,096	96,171	10,325
Net Assets - Beginning	3,525,943	3,726,334	3,929,250	3,929,250	4,025,421
Net Asset - Ending	3,726,334	3,929,250	4,029,346	4,025,421	4,035,745

### Description

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

### Services:

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



## Garbage Fund

Village of Lyons, Illinois  
Fiscal Year 2018 Budget  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Garbage Fund

Fiscal Year 2015 through Fiscal Year 2018 Proposed Budget

	FY 2015	FY 2016	FY 2017	FY 2017	Recommended
	Actual	Actual	Budget	Projected	FY 2018
					Budget
Revenues					
Charges for Services	633,957	641,543	647,500	646,518	659,415
Operating Expenses					
Administration	115,000	125,000	125,000	126,756	126,750
Operations	419,956	432,652	466,250	489,426	492,389
Capital Outlay	-	-	-	-	-
Eliminations for Accounting	-	-	-	-	-
Purposes	-	-	-	-	-
Depreciation & Amortization	34,250	34,251	40,000	35,000	35,000
Total Expenditures	569,206	591,903	631,250	651,182	654,139
Operating Income	64,751	49,640	16,250	(4,664)	5,275
Change in Net Assets	64,751	49,640	16,250	(4,664)	5,275
Net Assets - Beginning	(101,006)	(36,255)	13,385	13,385	8,721
Net Asset - Ending	(36,255)	13,385	29,635	8,721	13,996

### 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 2018 Budget  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Emergency 911 Fund

Fiscal Year 2015 through Fiscal Year 2018 Proposed Budget

	FY 2015	FY 2016	FY 2017	FY 2017	Recommended
	Actual	Actual	Budget	Projected	FY 2018
					Budget
Revenues					
E911 Surcharge	85,418	129,406	90,000	93,203	95,000
Total Revenues	85,418	129,406	90,000	93,203	95,000
Operating Expenses					
Salaries and Benefits	-	245,160	239,488	248,888	257,252
Operations		1,508	300,825	287,923	281,085
Interfund Charges		(490,677)	(550,000)	(514,847)	(443,338)
Depreciation & Amortization	-	-	-	-	-
Total Expenditures	-	(244,009)	(9,687)	21,964	95,000
Operating Income	85,418	373,415	99,687	71,240	0
Nonoperating Income					
Transfer In	-	59,323	-	-	-
Interest	1	-	2	0	-
Interest and Fiscal	-	-	-	-	-
Principal	-	-	-	-	-
Elimination for Accounting					
Purposes	-	-	-	-	-
Total Nonoperating Income	1	-	2	0	-
Income (Loss) Before Transfers	85,419	373,415	99,689	71,240	0
Transfers Out	1	-	-	-	-
Change in Net Assets	78,872	188,729	99,689	71,240	0
Net Asset - Beginning	(338,841)	(259,969)	(71,240)	(71,240)	(0)
Net Asset - Ending	(259,969)	(71,240)	28,449	(0)	0

### 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.

## Fiduciary Funds

### *Description*

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

### *Fund Structure:*

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

### *Police Pension Fund:*

The Police Pension Fund is used to account for the additions, subtractions, and Net Assets Held in Trust for the future payment of pensions to the Village's full time Police Officers. The fund has numerous retirees and participants. The Fund has assets that are held in trust for the beneficiaries of the Fund: the pensioners and their eligible dependents. Full time fund managers are hired to manage the funds of the plan.

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

### *Fire Pension Fund:*

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

## Police Pension Trust Fund

Village of Lyons, Illinois  
Fiscal Year 2018 Budget  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Police Pension Fund

Fiscal Year 2015 through Fiscal Year 2018 Proposed Budget

	FY 2015	FY 2016	FY 2017	FY 2017	Recommended
	Actual	Actual	Budget	Projected	FY 2018
					Budget
<b>Additions</b>					
Contributions - Employer	496,493	934,000	1,045,000	1,010,000	1,125,000
Contributions - Plan Members	127,995	135,000	98,000	99,814	105,000
<b>Total Contributions</b>	<b>624,488</b>	<b>1,069,000</b>	<b>1,143,000</b>	<b>1,109,814</b>	<b>1,230,000</b>
<b>Investment Income</b>					
Interest	(344,354)	810,000	-	190,000	-
Net Change in Fair Value	226,130	-	-	649,469	-
	(118,224)	810,000	-	839,469	-
Less Investment Expense	(25,274)	(30,000)	-	-	-
<b>Net Investment Income</b>	<b>(143,498)</b>	<b>780,000</b>	<b>750,000</b>	<b>839,469</b>	<b>735,000</b>
<b>Total Additions</b>	<b>480,990</b>	<b>1,849,000</b>	<b>1,893,000</b>	<b>1,949,283</b>	<b>1,965,000</b>
<b>Deductions</b>					
Benefits & Refunds	1,608,811	995,000	1,800,000	1,479,293	1,500,000
Administration	26,435	10,000	28,000	17,294	18,000
<b>Total Deductions</b>	<b>1,635,246</b>	<b>1,005,000</b>	<b>1,828,000</b>	<b>1,496,587</b>	<b>1,518,000</b>
<b>Change in Net Assets</b>	<b>(1,154,256)</b>	<b>844,000</b>	<b>65,000</b>	<b>452,695</b>	<b>447,000</b>
<b>Net Plan Assets Held in Trust for Pension Benefits</b>					
Beginning Balance	10,732,337	9,578,081	10,422,081	10,422,081	10,874,776
Ending Balance	9,578,081	10,422,081	10,487,081	10,874,776	11,321,776

## Fire Pension Trust Fund

Village of Lyons, Illinois  
 Fiscal Year 2018 Budget  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fire Pension Fund

Fiscal Year 2015 through Fiscal Year 2018 Proposed Budget

	FY 2015	FY 2016	FY 2017	FY 2017	Recommended
	Actual	Actual	Budget	Projected	FY 2018
					Budget
<b>Additions</b>					
Contributions - Plan Members	-	-	-	-	-
Contributions - Employer	57,152	58,501	58,000	58,600	58,600
Total Contributions	57,152	58,501	58,000	58,600	58,600
<b>Investment Income</b>					
Interest	8	52	25	121	30
Net Change in Fair Value	-	-	-	-	-
	8	52	25	121	30
Less Investment Expense	-	-	-	-	-
Net Investment Income	8	52	25	121	30
Total Additions	57,160	58,553	58,025	58,721	58,630
<b>Deductions</b>					
Administration	-	-	-	-	-
Benefits & Refunds	56,662	58,780	57,800	58,593	58,593
Total Deductions	56,662	58,780	57,800	58,593	58,593
Change in Net Assets	498	(227)	225	128	37
<b>Net Plan Assets Held in Trust for Pension Benefits</b>					
Beginning	(246)	252	25	25	153
Ending	252	25	250	153	190

# Position and Salary Schedule

## Village of Lyons, Cook County, Illinois

### 2018 Budget

#### Positions and Salaries

<b>Administration</b>	<b>FTE</b>	<b>Salary Range</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Retirement</b>	<b>Total Compensation</b>
<i>Elected Officials</i>						
Mayor / Liquor Commissioner		\$28,750 - \$28,750	\$ 28,750	\$ 30,923	\$ 5,097	\$ 64,770
Clerk		\$7,828 - \$7,828	\$ 7,828	\$ -	\$ 599	\$ 8,427
Trustee		\$4,973 - \$14,124	\$ 53,422	\$ 58,590	\$ 4,087	\$ 116,099
<i>Administration</i>						
Village Manager	0.50	\$95,000 - \$95,000	\$ 95,000	\$ 46,626	\$ 7,268	\$ 148,894
Boards & Commission	5.00	\$4,500 - \$31,499	\$ 35,999	\$ -	\$ 2,754	\$ 38,753
Liquor Commission	0.25	\$16,434 - \$16,434	\$ 16,433	\$ -	\$ 1,257	\$ 17,691
Financial Analyst	0.50	\$62,500 - \$62,500	\$ 62,500	\$ -	\$ 4,781	\$ 67,281
Accounting Operations	3.00	\$62,400 - \$64,480	\$ 191,360	\$ 43,744	\$ 33,928	\$ 269,032
Administrative Assistants	2.00	\$37,440 - \$64,480	\$ 101,920	\$ 11,212	\$ 18,070	\$ 131,202
Part-Time Administrative Support	2.00	\$8,320 - \$20,000	\$ 60,950	\$ -	\$ 4,663	\$ 65,613
Media Technician	1.25	\$10,000 - \$55,120	\$ 65,120	\$ 10,305	\$ 10,538	\$ 85,963
Tuition Reimbursement				\$ 1,500		\$ 1,500
Workers Compensation				\$ 3,700		\$ 3,700
	<b>14.50</b>		<b>\$ 719,283</b>	<b>\$ 206,599</b>	<b>\$ 93,042</b>	<b>\$ 1,018,924</b>
<b>Building and Planning</b>						
	<b>FTE</b>	<b>Salary Range</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Retirement</b>	<b>Total Compensation</b>
Building Director	1.00	\$90,064 - \$90,064	\$ 90,064	\$ 20,598	\$ 15,968	\$ 126,631
Inspector	2.25	\$15,600 - \$79,040	\$ 161,200	\$ 40,940	\$ 27,008	\$ 229,149
Administrative Specialist	1.50	\$26,195 - \$32,532	\$ 58,727	\$ 42,547	\$ 10,412	\$ 111,687
Overtime			\$ 1,273		\$ 226	\$ 1,499
Workers Compensation				\$ 12,551		\$ 12,551
	<b>4.75</b>		<b>\$ 311,264</b>	<b>\$ 116,637</b>	<b>\$ 53,615</b>	<b>\$ 481,516</b>
<b>Parks and Recreation</b>						
	<b>FTE</b>	<b>Salary Range</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Retirement</b>	<b>Total Compensation</b>
Recreation Director	1.00	\$41,600 - \$41,600	\$ 41,600	\$ 10,358	\$ 7,376	\$ 59,334
Part Time	1.50	\$10,000 - \$15,000	\$ 40,000	\$ -	\$ 3,060	\$ 43,060
Workers Compensation				\$ 2,894		\$ 2,894
	<b>2.5</b>		<b>\$ 81,600</b>	<b>\$ 13,252</b>	<b>\$ 10,436</b>	<b>\$ 105,288</b>
<b>Police</b>						
	<b>FTE</b>	<b>Salary Range</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Retirement</b>	<b>Total Compensation</b>
Chief of Police	1.00	\$125,000 - \$125,000	\$ 125,000	\$ -	\$ 9,563	\$ 134,563
Deputy Chief of Police	1.00	\$104,998 - \$104,998	\$ 104,998	\$ 30,683	\$ 1,522	\$ 137,204
Police Officer	11.00	\$49,500 - \$105,396	\$ 832,498	\$ 203,142	\$ 12,071	\$ 1,047,710
Part Time Police Officer	7.00	\$25 - 35 per hour	\$ 300,000	\$ -	\$ 22,950	\$ 322,950
Administration Specialist	1.00	\$58,240 - \$58,240	\$ 58,240	\$ 10,581	\$ 10,326	\$ 79,147
Crossing Guards		\$26 per Day	\$ 38,000	\$ -	\$ 2,907	\$ 40,907
Overtime			\$ 285,500		\$ 4,140	\$ 289,640
Workers Compensation				\$ 87,587		\$ 87,587
	<b>21.00</b>		<b>\$ 1,744,236</b>	<b>\$ 331,993</b>	<b>\$ 63,479</b>	<b>\$ 2,139,707</b>
<b>Dispatch</b>						
	<b>FTE</b>	<b>Salary Range</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Retirement</b>	<b>Total Compensation</b>
Dispatchers	3.00	\$44,800 - \$67,200	\$ 156,799	\$ 52,982	\$ 27,800	\$ 237,581
Overtime			\$ 16,000		\$ 2,837	\$ 18,837
Workers Compensation				\$ 835		\$ 835
	<b>3.00</b>		<b>\$ 172,799</b>	<b>\$ 53,816</b>	<b>\$ 30,637</b>	<b>\$ 257,252</b>
<b>Fire</b>						
	<b>FTE</b>	<b>Salary Range</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Retirement</b>	<b>Total Compensation</b>
Fire Chief	1.00	\$105,248 - \$105,248	\$ 105,248	\$ 10,265	\$ 18,660	\$ 134,174
Paid on Call Administrative Support	0.50	\$18,000 - \$18,000	\$ 18,000	\$ -	\$ 1,377	\$ 19,377
Paid on Call Firefighters	5.00	\$13.05 - \$25.24 per Hour	\$ 320,000	\$ -	\$ 24,480	\$ 344,480
Workers Compensation				\$ 32,281		\$ 32,281
	<b>6.50</b>		<b>\$ 443,248</b>	<b>\$ 42,546</b>	<b>\$ 44,517</b>	<b>\$ 530,312</b>
<b>Public Works</b>						
	<b>FTE</b>	<b>Salary Range</b>	<b>Total Salary</b>	<b>Total Benefits</b>	<b>Retirement</b>	<b>Total Compensation</b>
Public Works Director	1.00	\$83,200 - \$83,200	\$ 83,200	\$ 27,212	\$ 14,751	\$ 125,164
Deputy Director	1.00	\$72,800 - \$72,800	\$ 72,800	\$ 27,212	\$ 12,907	\$ 112,920
Tier I - Foremen	2.00	\$76,837 - \$80,331	\$ 157,168	\$ 39,240	\$ 27,866	\$ 224,274
Tier I - Equipment Operator	3.00	\$64,677 - \$69,984	\$ 204,645	\$ 21,892	\$ 36,284	\$ 262,820
Tier I - Mechanic	1.00	\$80,714 - \$80,714	\$ 80,714	\$ 28,073	\$ 14,311	\$ 123,098
Tier II - Equipment Operator	3.00	\$40,706 - \$46,072	\$ 127,483	\$ 30,000	\$ 22,603	\$ 180,086
Part Time Utility	4.00		\$ 160,000	\$ -	\$ 12,240	\$ 172,240
Overtime			\$ 40,000		\$ 7,092	\$ 47,092
Workers Compensation				\$ 58,782		\$ 58,782
	<b>15.00</b>		<b>\$ 926,010</b>	<b>\$ 232,411</b>	<b>\$ 148,054</b>	<b>\$ 1,306,475</b>
<b>Village Totals</b>	<b>64.25</b>		<b>\$ 4,225,641</b>	<b>\$ 943,438</b>	<b>\$ 413,143</b>	<b>\$ 5,582,222</b>