

Village of Lyons, Illinois

A Historic Community with a Vision for the Future



ANNUAL BUDGET FOR FISCAL YEAR 2019

2019 ANNUAL BUDGET

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VILLAGE OF LYONS

BUDGET FOR FISCAL YEAR 2019

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Village of Lyons

November 30, 2018

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, 2019. 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. 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 2019 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 over the next 20+ 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.

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. As quarry operations near completion, the Village is preparing to undertake commercial development initiatives on the land, which will in turn generate new revenues to fund infrastructure and pension obligations, as well as moderate future tax increases imposed on residents.

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 unexpected 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, 2019.

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 10,585 residents (US Census Bureau, 2017, American Community Survey). There are 3,998 occupied housing units in the Village and the median household income is \$45,825. The percent of Village residents in the labor force is 63.0% which is in line with the national average of 63.1%. 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	6.5%
5 to 9 years	5.6%
10 to 14 years	7.7%
15 to 19 years	4.9%
20 to 24 years	8.5%
25 to 34 years	16.0%
35 to 44 years	11.6%
45 to 54 years	11.8%
55 to 59 years	6.9%
60 to 64 years	6.6%
65 to 74 years	8.5%
75 to 84 years	2.6%
85 years and over	2.8%

Source: U.S. Census Bureau, 2012-2016 American Community Survey

Education, Population 18 Years and Over:

<u>Education Level</u>	<u>Percent of Population</u>
Less than 9 th Grade	6.0%
9 th to 12 th Grade, No Diploma	8.5%
High School Graduate	39.1%
Some College, No Degree	20.1%
Associate's Degree	9.2%
Bachelor's Degree	12.1%
Graduate or Professional	5.1%

Source: U.S. Census Bureau, 2012-2016 American Community Survey

Income:

<u>Household Income</u>	<u>Percent of Population</u>
Under \$10,000	6.6%
\$10,000 to \$14,999	7.3%
\$15,000 to \$24,999	11.9%
\$25,000 to \$34,999	11.9%
\$35,000 to \$49,999	15.6%
\$50,000 to \$74,999	20.6%
\$75,000 to \$99,999	12.0%
\$100,000 to \$149,999	10.7%
\$150,000 to \$199,999	2.2%
\$200,000 or more	1.1%

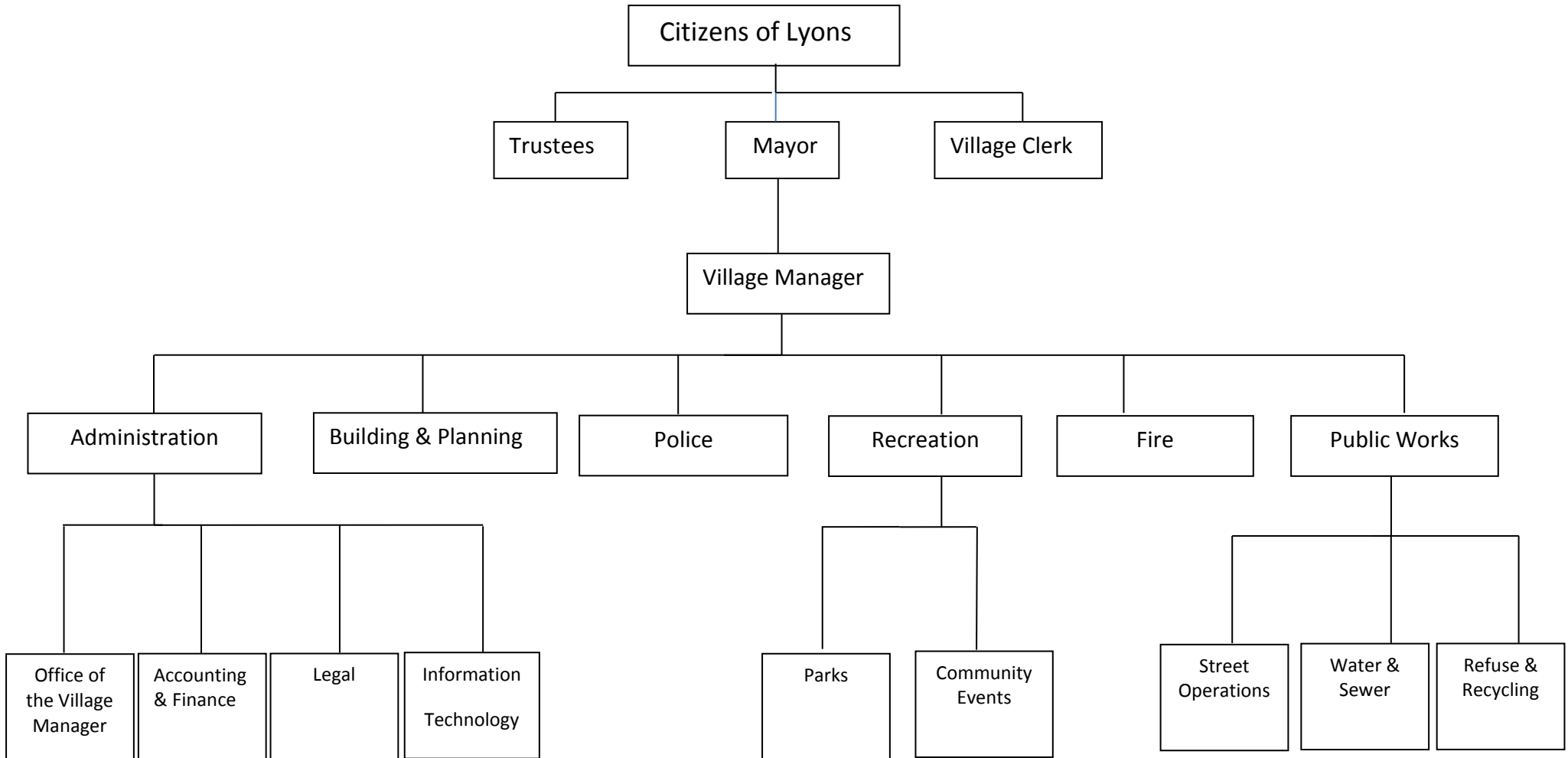
Source: U.S. Census Bureau, 2012-2016 American Community Survey

Economic Indicators:

Median Family Income	\$ 59,516
Families above Poverty Level	89.9%
Median Home Value	\$155,900
Average Household Size	2.63 persons
Owner Occupied Homes	60.9%
Percentage of Veterans	6.5%

Source: U.S. Census Bureau, 2012-2016 American Community Survey

Organizational Chart



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.

Until August of 2018, the Village has consolidated the operations of the dispatch function into the E911 Fund. In August, Cook County took over operations of the Police Department's dispatch services, and Oak Lawn began servicing the operations of the Fire

Department's dispatch operations. The Village's only remaining activity in the E911 fund in 2019 is the liquidation of assets.

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 2019 budgeted amounts are detailed on the following schedules.

Village of Lyons, Illinois
Schedule of Revenues, Expenditures, Transfers, and Changes in Fund Balance
Fiscal Year 2019 Budget

General Fund

Projected Financial Results for the Fiscal Years December 31, 2016 to 2019

	FY 2016	FY 2017	FY 2018	FY 2018	Recommended FY 2019
	Actual	Actual	Budget	Projected	Budget
Revenues					
Tax Revenue	7,817,714	7,806,393	8,312,000	8,430,448	8,565,888
Intergovernmental Revenue	6,137	5,053	-	-	-
Licenses, Permits, and Fees	572,215	652,801	596,250	659,722	730,877
Charges for Services	491,766	504,780	493,250	427,264	485,296
Fines and Forfeitures	459,170	461,115	533,200	323,523	634,791
Interest	5,855	9,248	5,670	17,647	25,000
Miscellaneous Revenue	519,415	400,131	717,000	845,765	1,011,000
Total Revenue	9,872,272	9,839,521	10,657,370	10,704,369	11,452,852
Expenditures					
Current					
Administration	1,763,851	1,839,894	2,201,798	1,896,665	2,249,293
Building, Planning, Zoning	707,981	717,232	690,766	664,297	704,738
Police Department	3,883,485	4,183,980	4,198,564	4,418,995	4,128,619
Fire Department & ESDA	1,144,311	1,148,123	1,296,532	1,354,227	1,552,484
Recreation	456,136	396,179	335,588	397,766	387,719
Public Works	1,039,227	1,183,387	1,201,324	1,069,729	1,199,567
Capital Outlay	253,841	-	-	-	-
Total Expenditures	9,248,832	9,468,795	9,924,572	9,801,679	10,222,419
Excess (Deficiency) of Revenues Over Expenditures	623,440	370,726	732,798	902,690	1,230,433
Other Financing Sources (Uses)					
Transfers In	250,000	250,000	250,000	300,000	250,000
Transfers Out (Capital Projects)	-	-	-	-	-
Transfers Out (Debt Service)	(864,323)	(740,000)	(973,576)	(1,179,642)	(1,239,114)
Total Other Financing Sources (Uses)	(614,323)	(490,000)	(723,576)	(879,642)	(989,114)
Net Change in Fund Balance	9,117	(119,274)	9,222	23,048	241,319
Fund Balance at Beginning of Year	2,488,863	2,497,980	2,378,706	2,378,706	2,401,754
Fund Balance at End of Year	2,497,980	2,378,706	2,387,928	2,401,754	2,643,073

General Fund Revenues

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 2019 follow.

Village of Lyons, Illinois
General Fund Revenues
Fiscal Year 2016 Actual to Fiscal Year 2019 Estimate

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	Recommended FY 2019 Budget
General Fund					
Taxes					
Property Taxes					
General/Corporate	517,727	508,031	552,000	535,361	556,500
Police Protection	610,939	626,140	560,000	543,070	567,000
Fire Protection	361,841	357,585	365,000	353,841	372,750
Ambulance Service	135,527	124,942	100,000	96,977	105,000
Street & Bridge	45,180	49,341	46,000	44,510	48,300
Liability Insurance	40,741	42,038	41,000	39,785	43,050
IMRF	90,451	90,248	91,000	88,274	89,250
Social Security	86,025	85,903	87,000	99,215	91,350
Auditing	36,136	26,601	37,000	35,751	31,500
Police Pension	866,736	950,621	1,125,000	1,108,385	1,155,000
Fire Pension	56,168	51,115	56,000	54,962	58,800
Road & Bridge	31,948	31,916	31,000	32,929	33,600
Total Property Taxes	2,879,419	2,944,481	3,091,000	3,033,059	3,152,100
Other Taxes					
Municipal Sales Tax	1,559,728	1,496,129	1,550,000	1,653,107	1,693,000
Non-Home Rule Sales Tax	750,751	744,078	775,000	838,337	808,000
Replacement Tax	56,789	55,797	65,000	54,686	53,592
Municipal Income Tax	1,021,538	986,041	1,000,000	1,160,700	1,060,000
Local Use Tax	256,043	277,181	280,000	318,928	330,650
Telecommunication Tax	219,784	191,689	205,000	164,351	150,000
Electric Tax	296,222	278,415	310,000	292,819	295,000
Natural Gas Tax	108,540	123,796	135,000	131,078	137,632
Cable TV Tax	125,766	125,743	126,000	116,188	116,200
Food & Beverage Tax	212,490	220,351	225,000	238,482	236,913
Hotel/Motel Tax	93,369	80,679	275,000	86,535	92,809
Foreign Fire Tax	12,995	13,496	10,000	14,131	14,696
Gasoline Tax	-	-	-	-	50,000
Gaming Fees	224,280	268,517	265,000	328,048	375,296
Total Other Taxes	4,938,295	4,861,912	5,221,000	5,397,389	5,413,788
Total Taxes	7,817,714	7,806,393	8,312,000	8,430,448	8,565,888
Intergovernmental					
JAG Grant	-	-	-	-	-
Pblc Sfty Grnts & Rmbsmnts	-	-	-	-	-
Traffic Grants & Rmbsmnts	-	-	-	-	-
Grants & Rmbsmnts	6,137	5,053	-	-	-

Licenses, Permits, & Fees					
Riverside Lawn Fire District Fees	2,000	2,000	2,000	2,000	40,000
Liquor License	60,950	75,550	35,000	38,800	35,000
Vehicle License	167,255	224,167	225,000	214,724	244,785
Building Fees	250,334	261,194	244,250	295,243	301,092
Business License	91,676	89,890	90,000	108,955	110,000
Total Licenses, Permits, & Fees	572,215	652,801	596,250	659,722	730,877
Charges for Services					
Antenna Agreements	171,808	173,880	175,000	172,000	172,000
Ads on Village Property	4,668	4,189	4,750	3,133	4,000
Fire Recovery Fee	17,442	9,972	13,000	8,651	9,000
Police & Fire Reports	5,005	6,394	5,500	3,197	4,796
Ambulance Service Fees	275,773	284,296	275,000	220,782	275,000
Recreation Fees	17,070	26,049	20,000	19,500	20,500
State Road Maintenance	-	-	-	-	-
Total Charges for Services	491,766	504,780	493,250	427,264	485,296
Fines & Forfeitures					
Liquor Fines	-	2,500	1,500	-	-
Nuisance Abatement & Adjudicatio	219,155	187,031	205,000	125,000	150,000
State Y-Tickets	14,516	29,519	25,000	21,700	40,000
Parking P-Tickets	121,650	130,722	185,000	142,488	145,000
Towing Fee P Tickets	15,590	13,630	16,000	16,100	16,500
DUI Fines	5,504	5,645	5,250	1,390	1,460
Red Light Photo Enforce	-	-	-	-	250,000
Alarm Board Fees	1,785	225	1,500	30	50
State DEF Seizures	6,900	90,758	2,500	-	15,000
Federal DEF Seizures	-	-	90,000	15,390	15,000
Other	74,070	1,085	1,450	1,425	1,781
Total Fines & Forfeitures	459,170	461,115	533,200	323,523	634,791
Total Interest	5,855	9,248	5,670	17,647	25,000
Miscellaneous					
Sale of Village Assets	35,745	6,707	25,000	18,175	20,000
Rent of Village Assets	11,368	6,700	3,500	5,009	253,500
Senior Taxi Fees	10,488	2,751	7,500	1,895	2,500
Project & Program Reimbursements	-	-	-	-	-
Refunds & Rebates	-	-	-	-	-
Insurance Recovery	32,486	95,500	55,000	59,150	50,000
Cobra Premium Payments	-	3,395	-	819	-
Quarry Royalty & Rmbsemnt	427,128	241,274	600,000	725,000	650,000
Miscellaneous Revenue	2,200	43,804	26,000	35,717	35,000
Total Miscellaneous	519,415	400,131	717,000	845,765	1,011,000

General Fund Expenditures Administration

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	Recommended FY 2019 Budget
Administration					
Salaries & Benefits	584,944	594,676	596,383	613,943	634,971
Professional Services	92,818	107,881	20,000	19,000	15,000
Communications	75,895	49,750	113,500	117,976	115,600
Professional Development	35,660	37,387	20,700	35,734	25,400
Operations	66,241	150,494	63,500	38,988	35,465
Other Expenditures	11,898	5,788	400,000	-	400,000
Interfund Cost Transfer	(505,909)	(520,000)	(520,000)	(520,000)	(527,900)
	<u>361,547</u>	<u>425,976</u>	<u>694,083</u>	<u>305,641</u>	<u>698,536</u>
Legal Services					
Professional Services	310,801	257,882	262,500	311,409	271,100
	<u>310,801</u>	<u>257,882</u>	<u>262,500</u>	<u>311,409</u>	<u>271,100</u>
Finance					
Salaries & Benefits	318,591	332,499	360,328	402,442	376,744
Professional Services	266,554	219,598	193,250	230,323	238,520
Operations	7,363	16,918	3,100	18,237	14,150
Other Expenditures	-	-	-	-	-
	<u>592,508</u>	<u>569,015</u>	<u>556,678</u>	<u>651,002</u>	<u>629,414</u>
Human Resources					
Salaries & Benefits	60,786	55,469	62,068	23,340	23,754
Professional Services	3,850	540	1,500	4,035	4,500
Operations	12,336	6,728	3,350	12,535	10,500
	<u>76,972</u>	<u>62,737</u>	<u>66,918</u>	<u>39,910</u>	<u>38,754</u>
Risk Management					
Professional Services	194,056	242,455	211,000	215,640	218,500
Other Expenditures	-	-	-	-	-
	<u>194,056</u>	<u>242,455</u>	<u>211,000</u>	<u>215,640</u>	<u>218,500</u>
Technology & Communications					
Salaries & Benefits	-	-	86,309	84,893	100,288
Professional Services	41,625	42,196	63,000	57,726	51,200
Communications	-	-	23,500	13,507	12,000
Other Expenditures	26,066	84,045	46,750	55,650	54,000
	<u>67,691</u>	<u>126,241</u>	<u>219,559</u>	<u>211,776</u>	<u>217,488</u>
Building & Grounds					
Professional Services	34,609	41,452	36,110	55,043	57,500
Operations	125,667	114,136	154,950	106,243	118,000
	<u>160,276</u>	<u>155,588</u>	<u>191,060</u>	<u>161,286</u>	<u>175,500</u>
Administration Department Total	<u>1,763,851</u>	<u>1,839,894</u>	<u>2,201,798</u>	<u>1,896,665</u>	<u>2,249,293</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:

Position (FTE)	2017 Budget	2018 Budget	2019 Budget
Village Manager	1.00	0.50	0.50
Boards & Commission	5.00	5.00	5.00
Liquor Commissioner	0.25	0.25	0.25
Accounting Operations	2.00	3.00	3.00
Financial Analyst	0.50	0.50	0.50
Media Tech	0.30	1.25	1.25
Administration Assistants	2.00	2.00	3.00
Part-Time Administrative Support	1.50	2.00	2.00
Total	12.55	14.50	15.50

Building

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	Recommended FY 2019 Budget
Building, Planning & Zoning					
Building					
Salaries & Benefits	500,016	506,221	481,516	525,090	554,213
Professional Services	135,623	120,324	111,000	67,928	69,500
Communications	12,503	12,409	12,500	7,471	7,325
Professional Development	1,113	2,152	10,000	5,744	3,450
Operations	58,726	76,126	75,750	58,064	70,250
Total Building, Planning & Zoning	707,981	717,232	690,766	664,297	704,738

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.

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.

Services:

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

Staffing:

Position (FTE)	2017 Budget	2018 Budget	2019 Budget
Building Director	1.00	1.00	1.00
Inspector	3.50	2.25	3.25
Administration Assistants	1.50	1.50	1.50
Total	6.00	4.75	5.75

Police

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	Recommended FY 2019 Budget
Police Department					
Salaries & Benefits	2,138,584	2,271,441	2,139,708	2,355,148	2,204,053
Police Pension	866,736	950,620	1,125,000	1,092,005	1,200,000
PEDA Expense	50,318	60,210	51,068	121,903	98,821
Professional Services	69,752	41,763	85,000	275,448	412,494
Communications	31,587	12,850	13,750	15,508	11,100
Professional Development	13,790	170,675	25,300	17,578	21,250
Operations	712,718	676,421	758,738	541,404	180,900
Total Police Department	3,883,485	4,183,980	4,198,564	4,418,995	4,128,619

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.

Services:

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

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**
- **Records Management**

Staffing:

Position (FTE)	2017 Budget	2018 Budget	2019 Budget
Chief of Police	1.00	1.00	1.00
Deputy Police Chief	1.00	1.00	0.50
Sergeant	2.00	0.00	0.00
Police Officer	8.00	11.00	12.00
Part Time Officers	9.00	7.00	3.00
Administration Specialist	1.00	1.00	2.00
Total	22.00	21.00	18.50

Fire

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	Recommended FY 2019 Budget
Fire Department					
Operations					
Salaries & Benefits	499,936	454,792	530,312	507,833	578,064
Fire Pension	57,701	59,106	56,000	56,000	56,000
Communications	11,511	34,134	10,700	136,257	101,240
Professional Development	20,125	18,452	55,600	38,112	52,980
Operations	105,006	135,848	173,950	130,416	231,200
	694,279	702,332	826,562	868,618	1,019,484
Emergency Medical Services					
Professional Services	433,184	434,817	444,470	470,987	472,000
Operations	16,848	10,974	25,500	14,623	61,000
	450,032	445,791	469,970	485,609	533,000
Total Fire Department	1,144,311	1,148,123	1,296,532	1,354,227	1,552,484

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	2019 Budget
Fire Chief	1.00	1.00	1.00
POC Fire Fighter	5.00	5.00	5.00
POC Admin Support	0.50	0.50	1.00
Total FTE Staff	6.50	6.50	7.00

Recreation and Events

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	Recommended FY 2019 Budget
Recreation and Events					
Recreation Department					
Salaries & Benefits	146,393	164,382	105,288	130,536	134,559
Professional Services	19,951	400	8,800	-	-
Communications	15,895	11,242	-	115	200
Operations	273,897	220,155	221,500	267,115	252,960
Total Recreation and Events	456,136	396,179	335,588	397,766	387,719

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 4th Parade & Fireworks
- Halloween – Monsters in the Park
- Music In the Park
- Breakfast with Santa

Staffing:

Position (FTE)	2017 Budget	2018 Budget	2019 Budget
Recreation Director	1.00	1.00	1.00
Part-Time	1.00	1.50	1.50
Total	2.00	2.50	2.50

Public Works

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	Recommended FY 2019 Budget
Public Works					
Salaries & Benefits	1,162,478	1,285,276	1,337,674	1,234,726	1,319,727
Professional Services	11,587	16,640	12,500	2,038	5,000
Communications	6,128	32,304	3,450	8,398	5,940
Professional Development	-	-	200	316	400
Operations	384,034	374,167	372,500	349,251	399,000
Interfund Cost Transfer	(525,000)	(525,000)	(525,000)	(525,000)	(530,500)
Total Public Works	1,039,227	1,183,387	1,201,324	1,069,729	1,199,567

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	2019 Budget
Public Works Director	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00
Tier 1 - Foremen	2.00	2.00	2.00
Equipment Operator	6.00	6.00	6.00
Mechanic	1.00	1.00	1.00
Part Time Utility Workers	4.50	4.00	4.00

Capital Projects Fund

Village of Lyons, Illinois
Fiscal Year 2019 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Capital Improvement Fund

Fiscal Year 2016 through Fiscal Year 2019 Proposed Budget

	FY 2016	FY 2017	FY 2018	FY 2018	Recommended
	Actual	Actual	Budget	Projected	FY 2019
					Budget
Revenues					
Intergovernmental Revenue	273,167	273,660	280,000	280,472	285,000
Interest	15,902	211	300	1,519	1,200
Grant Revenue	-	539,434	300,000	467,323	-
Sale of Capital Assets	-	69,535	-	-	-
Project Contributions	80,148	-	500,000	21,100	-
Total Revenue	369,217	882,840	1,080,300	770,415	286,200
Expenditures					
Capital Outlay	7,599,326	3,561,953	850,000	1,432,417	1,500,000
Principal Payments	-	100,000	-	-	-
Cost of Issuance	20,076	65,000	-	-	-
Total Expenditures	7,619,402	3,726,953	850,000	1,432,417	1,500,000
Excess (Deficiency) of Revenues					
Over Expenditures	(7,250,185)	(2,844,113)	230,300	(662,002)	(1,213,800)
Other Financing Sources (Uses)					
Bond Proceeds including Net Bond Premium	802,361	4,100,000	-	1,800,000	1,500,000
Transfers In	-	-	-	-	-
Transfers Out	(250,000)	(250,000)	(750,000)	(300,000)	(250,000)
Total Other Financing Sources (Uses)	552,361	3,850,000	(750,000)	1,500,000	1,250,000
Net Change in Fund Balance	(6,697,824)	1,005,887	(519,700)	837,998	36,200
Fund Balance at Beginning of Year	5,330,042	(1,367,782)	(361,895)	(361,895)	476,103
Fund Balance at End of Year	(1,367,782)	(361,895)	(881,595)	476,103	512,303

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 2019 Budget
 Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #1

Fiscal Year 2016 through Fiscal Year 2019 Proposed Budget

	FY 2016	FY 2017	FY 2018	FY 2018	Recommended
	Actual	Actual	Budget	Projected	FY 2019
					Budget
Revenues					
Taxes	292,300	295,685	294,000	251,921	275,000
Interest	-	-	-	-	-
Total Revenue	292,300	295,685	294,000	251,921	275,000
Expenditures					
Developer Subsidies	-	-	-	-	-
Community Development	15,645	15,616	26,500	14,451	15,000
Debt Service					
Principal Retirement	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-
Issuance Cost	-	-	-	-	-
Total Expenditures	15,645	15,616	26,500	14,451	15,000
Excess (Deficiency) of Revenues Over Expenditures	276,655	280,069	267,500	237,470	260,000
Other Financing Sources (Uses)					
Debt Issuance	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(295,000)	(280,000)	(267,500)	(240,000)	(260,000)
Total Other Financing Sources (Uses)	(295,000)	(280,000)	(267,500)	(240,000)	(260,000)
Net Change in Fund Balance	(18,345)	69	-	(2,530)	-
Fund Balance at Beginning of Year	22,496	4,151	4,220	4,220	1,690
Fund Balance at End of Year	4,151	4,220	4,220	1,690	1,690

Tax Increment Fund 2

Village of Lyons, Illinois
 Fiscal Year 2019 Budget
 Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #2

Fiscal Year 2016 through Fiscal Year 2019 Proposed Budget

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	Recommended FY 2019 Budget
Revenues					
Taxes	162,841	170,755	165,000	180,468	185,000
Interest	-	-	-	-	-
Total Revenue	162,841	170,755	165,000	180,468	185,000
Expenditures					
Developer Subsidies	-	-	-	-	-
Professional Services	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-
Issuance Cost	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	162,841	170,755	165,000	180,468	185,000
Other Financing Sources (Uses)					
Debt Issuance	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(162,500)	(170,000)	(165,000)	(180,000)	(185,000)
Total Other Financing Sources (Uses)	(162,500)	(170,000)	(165,000)	(180,000)	(185,000)
Net Change in Fund Balance	341	755	-	468	-
Fund Balance at Beginning of Year	1,175	1,516	2,271	2,271	2,739
Fund Balance at End of Year	1,516	2,271	2,271	2,739	2,739

Tax Increment Fund 3

Village of Lyons, Illinois
Fiscal Year 2019 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #3

Fiscal Year 2016 through Fiscal Year 2019 Proposed Budget

	FY 2016	FY 2017	FY 2018	FY 2018	Recommended
	Actual	Actual	Budget	Projected	FY 2019
					Budget
Revenues					
Taxes	537,374	565,932	560,000	393,967	600,000
Interest	10	8	10	1	-
Total Revenue	537,384	565,940	560,010	393,968	600,000
Expenditures					
Developer Subsidies	-	-	-	-	-
Professional Services	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	537,384	565,940	560,010	393,968	600,000
Other Financing Sources (Uses)					
Debt Issuance	-	-	-	-	-
Transfers Out	(571,000)	(570,000)	(560,000)	(390,000)	(600,000)
Total Other Financing Sources (Uses)	(571,000)	(570,000)	(560,000)	(390,000)	(600,000)
Net Change in Fund Balance	(33,616)	(4,060)	10	3,968	-
Fund Balance at Beginning of Year	38,794	5,178	1,118	1,118	5,086
Fund Balance at End of Year	5,178	1,118	1,128	5,086	5,086

Tax Increment Fund 4

Village of Lyons, Illinois
Fiscal Year 2019 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #4

Fiscal Year 2016 through Fiscal Year 2019 Proposed Budget

	FY 2016	FY 2017	FY 2018	FY 2018	Recommended
	Actual	Actual	Budget	Projected	FY 2019
					Budget
Revenues					
Taxes	11,092	20,321	115,000	71,403	120,000
Interest	9	7	10	1	-
Total Revenue	11,101	20,328	115,010	71,404	120,000
Expenditures					
Community Development	-	1,861	-	-	-
Capital Outlay	7,646	140,000	50,000	50,000	-
Total Expenditures	7,646	141,861	50,000	50,000	-
Excess (Deficiency) of Revenues Over Expenditures	3,455	(121,533)	65,010	21,404	120,000
Other Financing Sources (Uses)					
Debt Issuance	-	-	-	-	-
Transfers In	275,000	250,000	280,000	195,000	300,000
Transfers Out	(285,000)	(270,000)	(280,000)	(210,000)	(400,000)
Total Other Financing Sources (Uses)	(10,000)	(20,000)	-	(15,000)	(100,000)
Net Change in Fund Balance	(6,545)	(141,533)	65,010	6,404	20,000
Fund Balance at Beginning of Year	(711,871)	(718,416)	(859,949)	(718,416)	(712,012)
Fund Balance at End of Year	(718,416)	(859,949)	(794,939)	(712,012)	(692,012)

Debt Service Fund

Village of Lyons, Illinois
Fiscal Year 2019 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Debt Service Fund

Fiscal Year 2016 through Fiscal Year 2019 Proposed Budget

	FY 2016	FY 2017	FY 2018	FY 2018	Recommended
	Actual	Actual	Budget	Projected	FY 2019
					Budget
Revenues					
Taxes	641,968	659,896	642,350	654,351	655,900
Total Revenue	641,968	659,896	642,350	654,351	655,900
Expenditures					
Debt Service					
Principal Retirement	1,570,000	800,000	1,845,000	1,845,000	1,795,000
Costs of issuance	1,147,680	1,121,047	-	-	-
Interest & Fiscal Charges	18,719	-	1,233,426	1,233,426	1,210,111
Total Expenditures	2,736,399	1,921,047	3,078,426	3,078,426	3,005,111
Excess (Deficiency) of Revenues Over Expenditures	(2,094,431)	(1,261,151)	(2,436,076)	(2,424,075)	(2,349,211)
Other Financing Sources (Uses)					
Bond Proceeds including net bond premium	532,224	-	-	-	-
Transfers In	1,843,500	1,780,000	2,466,076	2,004,642	2,384,114
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	2,375,724	1,780,000	2,466,076	2,004,642	2,384,114
Net Change in Fund Balance	281,293	518,849	30,000	(419,433)	34,903
Fund Balance at Beginning of Year	359,756	641,049	1,159,898	641,049	221,616
Fund Balance at End of Year	641,049	1,159,898	1,189,898	221,616	256,519

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 2019 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.

Debt Service Schedule

**VILLAGE OF LYONS, ILLINOIS
Debt Service Payments in 2019**

General Obligation Debt

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Series 2009A	\$ 115,000	\$ 4,600	\$ 119,600
Series 2015 C	\$ 405,000	\$ 111,150	\$ 516,150
Series 2015 D	\$ -	\$ 20,150	\$ 20,150
	\$ 520,000	\$ 135,900	\$ 655,900

Sales Tax Supported Debt

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Series 2007	\$ -	\$ 91,232	\$ 91,232
Series 2009B	\$ 95,000	\$ 53,357	\$ 148,357
Series 2015 A	\$ -	\$ 20,000	\$ 20,000
	\$ 95,000	\$ 164,589	\$ 259,589

Debt Supported by TIF Funds

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Alternative Revenue Bonds, Series 2014A	\$ 500,000	\$ 163,000	\$ 663,000
Alternative Revenue Bonds, Series 2014B	\$ 295,000	\$ 324,969	\$ 619,969
	\$ 795,000	\$ 487,969	\$ 1,282,969

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	\$ 175,000	\$ 20,075	\$ 195,075
Alternative Revenue Bonds, Series 2017	\$ -	\$ 104,000	\$ 104,000
Alternative Revenue Bonds, Series 2018A	\$ 50,000	\$ 69,878	\$ 119,878
	\$ 235,000	\$ 193,953	\$ 428,953

Non-Home Rule Sales Tax Debt

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Series 2015 B	\$ 150,000	\$ 227,700	\$ 377,700
	\$ 150,000	\$ 227,700	\$ 377,700

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 2019 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Water and Sewer Fund

Fiscal Year 2016 through Fiscal Year 2019 Proposed Budget

	FY 2016	FY 2017	FY 2018	FY 2018	Recommended
	Actual	Actual	Budget	Projected	FY 2019
					Budget
Revenues					
Charges for Services	3,047,206	3,029,504	2,963,800	3,108,835	3,383,965
Operating Expenses					
Administration	380,909	395,000	395,000	395,050	402,900
Operations	2,391,313	2,142,393	2,248,559	2,302,834	2,243,500
Depreciation & Amortization	164,958	235,114	175,000	255,114	265,000
Total Expenditures	2,937,180	2,772,507	2,818,559	2,952,998	2,911,400
Operating Income	110,026	256,997	145,241	155,837	472,565
Nonoperating Expenses					
Principal Repayment	(60,052)	(230,098)	(277,116)	(285,291)	(405,191)
Interest and Fiscal Charges	(65,853)	(166,942)	(134,917)	(137,297)	(181,724)
Capital Outlay	(2,681,881)	(701,273)	(595,000)	(1,354,447)	(125,000)
Eliminations for Accounting Purposes	2,900,677	931,731	872,116	1,639,738	530,191
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	92,891	(166,582)	(134,917)	(137,297)	(181,724)
Change in Net Assets	202,917	90,415	10,324	18,541	290,841
Net Assets - Beginning	3,726,334	3,929,251	4,019,666	4,019,666	4,038,207
Net Asset - Ending	3,929,251	4,019,666	4,029,990	4,038,207	4,329,048

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 2019 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Garbage Fund

Fiscal Year 2016 through Fiscal Year 2019 Proposed Budget

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	Recommended FY 2019 Budget
Revenues					
Charges for Services	641,543	645,991	659,415	653,676	721,400
Operating Expenses					
Administration	125,000	125,000	126,750	125,550	128,500
Operations	432,652	486,542	492,389	520,898	525,000
Capital Outlay	-	19,919		36,151	30,000
Eliminations for Accounting Purposes	-	(19,919)	-	(36,151)	(30,000)
Depreciation & Amortization	34,251	37,095	35,000	40,000	40,000
Total Expenditures	591,903	648,637	654,139	686,448	693,500
Operating Income	49,640	(2,646)	5,276	(32,772)	27,900
Change in Net Assets	49,640	(2,646)	5,276	(32,772)	27,900
Net Assets - Beginning	(36,255)	13,385	10,739	10,739	(22,033)
Net Asset - Ending	13,385	10,739	16,015	(22,033)	5,867

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

Village of Lyons, Illinois
Fiscal Year 2019 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Emergency 911 Fund

Fiscal Year 2016 through Fiscal Year 2019 Proposed Budget

	FY 2016	FY 2017	FY 2018	FY 2018	Recommended
	Actual	Actual	Budget	Projected	FY 2019
					Budget
Revenues					
E911 Surcharge	129,406	90,833	95,000	136,896	-
Total Revenues	129,406	90,833	95,000	136,896	-
Operating Expenses					
Salaries and Benefits	245,160	250,428	257,252	146,325	-
Operations	245,517	328,020	281,085	295,744	-
Interfund Charges	(490,677)	(550,000)	(443,338)	(314,027)	-
Depreciation & Amortization	-	-	-	-	-
Total Expenditures	-	28,448	94,999	128,041	-
Operating Income	129,406	62,385	-	8,855	-
Nonoperating Income					
Transfer In	59,323	-	-	-	-
Interest	-	-	-	0	-
Interest and Fiscal	-	-	-	-	-
Principal	-	-	-	-	-
Elimination for Accounting					
Purposes	-	-	-	-	-
Total Nonoperating Income	59,323	-	-	0	-
Income (Loss) Before Transfers	188,729	62,385	-	8,855	-
Transfers Out	-	-	-	-	-
Change in Net Assets	188,729	62,385	-	8,855	-
Net Asset - Beginning	(259,969)	(71,240)	(8,855)	(8,855)	0
Net Asset - Ending	(71,240)	(8,855)	(8,855)	0	0

Description

This fund accounted for the collection of certain E911 surcharges and dedicated them to providing dispatch service in the Village.

The only outstanding activity in this fund is the liquidation of assets. Once the sale of these assets is complete, this fund will no longer be in use.

In August of 2018, Cook County took over operations of the Police Department's dispatch operations, and Oak Lawn took over operations of the Fire Department's operations.

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 2019 Budget
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Police Pension Fund

Fiscal Year 2016 through Fiscal Year 2019 Proposed Budget

	FY 2016	FY 2017	FY 2018	FY 2018	Recommended
	Actual	Actual	Budget	Projected	FY 2019
					Budget
Additions					
Contributions - Employer	866,736	950,621	1,125,000	1,108,385	1,200,000
Contributions - Plan Members	118,614	103,355	105,000	75,661	79,523
Total Contributions	985,350	1,053,976	1,230,000	1,184,046	1,279,523
Investment Income					
Interest	(106,057)	261,251	-	-	-
Net Change in Fair Value	406,772	749,527	-	-	-
	300,715	1,010,778	-	-	-
Less Investment Expense	(21,732)	(24,105)	-	-	-
Net Investment Income	278,983	986,673	735,000	735,000	735,000
Total Additions	1,264,333	2,040,649	1,965,000	1,919,046	2,014,523
Deductions					
Benefits & Refunds	1,453,642	1,429,126	1,500,000	1,728,000	1,750,000
Administration	31,274	38,553	18,000	30,000	30,000
Total Deductions	1,484,916	1,467,679	1,518,000	1,758,000	1,780,000
Change in Net Assets	(220,583)	572,970	447,000	161,046	234,523
Net Plan Assets Held in Trust for Pension Benefits					
Beginning Balance	9,578,081	9,357,498	9,930,468	9,930,468	10,091,514
Ending Balance	9,357,498	9,930,468	10,377,468	10,091,514	10,326,037

Fire Pension Trust Fund

Village of Lyons, Illinois
 Fiscal Year 2019 Budget
 Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fire Pension Fund

Fiscal Year 2016 through Fiscal Year 2019 Proposed Budget

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	Recommended FY 2019 Budget
Additions					
Contributions - Plan Members	-	-	-	-	-
Contributions - Employer	58,501	59,106	58,600	49,119	58,600
Total Contributions	58,501	59,106	58,600	49,119	58,600
Investment Income					
Interest	52	138	30	255	150
Net Change in Fair Value	-	-	-	-	-
	52	138	30	255	150
Less Investment Expense	-	-	-	-	-
Net Investment Income	52	138	30	255	150
Total Additions	58,553	59,244	58,630	49,374	58,750
Deductions					
Administration	-	-	-	-	-
Benefits & Refunds	58,780	58,593	58,593	58,593	58,593
Total Deductions	58,780	58,593	58,593	58,593	58,593
Change in Net Assets	(227)	651	37	(9,219)	157
Net Plan Assets Held in Trust for Pension Benefits					
Beginning	251	25	676	676	(8,543)
Ending	25	676	713	(8,543)	(8,386)

Position and Salary Schedule

Village of Lyons, Cook County, Illinois

2019 Budget

Positions and Salaries

Administration	FTE	Salary Range	Total Salary	Total Benefits	Retirement	Total Compensation
<i>Elected Officials</i>						
Mayor / Liquor Commissioner		\$44,161 - \$44,161	\$ 44,161	\$ 32,160	\$ 6,549	\$ 82,871
Clerk		\$7,774 - \$7,774	\$ 7,774	\$ -	\$ 595	\$ 8,369
Trustee		\$7,959 - \$12,003	\$ 60,222	\$ 60,322	\$ 3,179	\$ 123,723
<i>Administration</i>						
Village Manager	0.50	\$95,000 - \$95,000	\$ 95,000	\$ 25,511	\$ 7,268	\$ 127,779
Boards & Commission	5.00	\$3,500 - \$4,500	\$ 36,000	\$ -	\$ 2,754	\$ 38,754
Liquor Commission	0.25	\$7,000 - \$7,000	\$ 7,000	\$ -	\$ 1,038	\$ 8,038
Financial Analyst	0.50	\$60,000 - \$60,000	\$ 60,125	\$ 319	\$ 8,898	\$ 69,342
Accounting Operations	3.00	\$65,000 - \$66,040	\$ 197,080	\$ 44,132	\$ 29,911	\$ 271,123
Administrative Assistants	3.00	\$37,440 - \$66,560	\$ 144,560	\$ 22,609	\$ 21,579	\$ 188,748
Part-Time Administrative Support	2.00	\$8,580 - \$27,600	\$ 55,905	\$ -	\$ 4,663	\$ 60,568
Media Technician	1.25	\$5,000 - \$57,200	\$ 62,200	\$ 28,892	\$ 8,865	\$ 99,957
Overtime			\$ 5,563			
Tuition Reimbursement				\$ 3,000		\$ 3,000
Workers Compensation				\$ 4,104		\$ 4,104
	15.50		\$ 775,591	\$ 221,050	\$ 95,299	\$ 1,086,376
Building and Planning						
	FTE	Salary Range	Total Salary	Total Benefits	Retirement	Total Compensation
Building Director	1.00	\$92,144 - \$92,144	\$ 92,144	\$ 20,302	\$ 13,665	\$ 126,111
Inspector	3.25	\$8,320 - \$82,680	\$ 207,792	\$ 62,758	\$ 30,218	\$ 300,769
Administrative Assistants	1.50	\$27,040 - \$35,490	\$ 62,530	\$ 42,391	\$ 9,273	\$ 114,195
Workers Compensation				\$ 13,139		\$ 13,139
	5.75		\$ 362,466	\$ 138,590	\$ 53,156	\$ 554,213
Parks and Recreation						
	FTE	Salary Range	Total Salary	Total Benefits	Retirement	Total Compensation
Recreation Director	1.00	\$52,000 - \$52,000	\$ 52,000	\$ 10,604	\$ 7,712	\$ 70,315
Part Time	1.50	\$10,000 - \$20,000	\$ 30,000	\$ -	\$ 2,295	\$ 32,295
Workers Compensation				\$ 5,964		\$ 5,964
	2.5		\$ 82,000	\$ 16,568	\$ 10,007	\$ 108,574
Police						
	FTE	Salary Range	Total Salary	Total Benefits	Retirement	Total Compensation
Chief of Police	1.00	\$130,000 - \$130,000	\$ 130,000	\$ 150	\$ 9,563	\$ 139,712
Deputy Chief of Police	0.50	\$48,461 - \$48,461	\$ 48,461	\$ 150	\$ 703	\$ 49,313
Police Officer	12.00	\$48,000 - \$95,625	\$ 979,551	\$ 233,845	\$ 29,693	\$ 1,243,089
Part Time Police Officer	3.00	\$25 - 35 per hour	\$ 200,000	\$ -	\$ 15,300	\$ 215,300
Administration Specialist	2.00	\$59,800 - \$78,860	\$ 138,660	\$ 10,851	\$ 22,763	\$ 172,274
Crossing Guards		\$25 per Day	\$ 35,500	\$ -	\$ 2,716	\$ 38,216
Overtime			\$ 272,600		\$ 4,140	\$ 276,740
Police Pension					\$ 1,200,000	
Workers Compensation				\$ 67,385		\$ 67,385
	18.50		\$ 1,804,772	\$ 312,380	\$ 1,284,877	\$ 2,202,029
Fire						
	FTE	Salary Range	Total Salary	Total Benefits	Retirement	Total Compensation
Fire Chief	1.00	\$118,040 - \$118,040	\$ 118,040	\$ 11,324	\$ 17,505	\$ 146,869
Paid on Call Administrative Support	1.00	\$55,016 - \$55,016	\$ 55,016	\$ 11,324	\$ 8,159	\$ 74,499
Paid on Call Firefighters	5.00	\$13.05 - \$25.49 per Hour	\$ 295,000	\$ 723	\$ 23,860	\$ 319,583
Workers Compensation				\$ 37,114		\$ 37,114
	7.00		\$ 468,056	\$ 60,484	\$ 49,524	\$ 578,064
Public Works						
	FTE	Salary Range	Total Salary	Total Benefits	Retirement	Total Compensation
Public Works Director	1.00	\$85,696 - \$85,696	\$ 85,696	\$ 30,373	\$ 12,554	\$ 128,624
Deputy Director	1.00	\$74,984 - \$74,984	\$ 74,984	\$ 34,653	\$ 11,120	\$ 120,757
Tier I - Foremen	2.00	\$77,950 - \$81,445	\$ 159,395	\$ 30,908	\$ 24,973	\$ 215,276
Tier I - Equipment Operator	3.00	\$65,653 - \$70,998	\$ 207,648	\$ 22,564	\$ 31,684	\$ 261,896
Tier I - Mechanic	1.00	\$81,915 - \$81,915	\$ 81,915	\$ 29,359	\$ 13,189	\$ 124,463
Tier II - Equipment Operator	3.00	\$36,767 - \$44,115	\$ 122,246	\$ 35,083	\$ 19,167	\$ 176,496
Part Time Utility	4.00		\$ 115,000	\$ -	\$ 9,563	\$ 124,563
Overtime			\$ 39,020		\$ -	\$ 39,020
Workers Compensation				\$ 56,484		\$ 56,484
	15.00		\$ 885,904	\$ 239,424	\$ 122,250	\$ 1,247,578
Village Totals	64.25		\$ 4,378,789	\$ 988,496	\$ 1,615,113	\$ 5,776,834