

# Village of Lyons, Illinois

*A Historic Community with a Vision for the Future*

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**ANNUAL BUDGET FOR FISCAL YEAR 2021**

## 2021 ANNUAL BUDGET

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

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DANIEL DENYS	DIRECTOR, FINANCE

# VILLAGE OF LYONS

## ***BUDGET FOR FISCAL YEAR 2021***

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# *Village of Lyons*

December 3, 2020

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, 2021. 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.

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

## 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 President who serves as Budget Officer.

The major cost component of the Village's general fund budget is salaries and related employee benefits. Many Village employees are represented by collective bargaining agreements that dictate financial terms as well as work rules and staffing levels. In recent years, the Village has worked diligently to ensure that these collective bargaining agreements are affordable to the Village while providing salaries and benefits to attract and retain high-level employees.

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.

Financial operations for 2020 were severely impacted by COVID-19. However, the anticipated receipt of the CARES Act funds administered by Cook County will offset a major portion of this event. The Village is planning to restore fund balances in accordance with its fund balance policy.

### *Budget Process*

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

- Compile pertinent information from the Village's financial data and reports
- Consolidation and summarization of Village payroll data. This includes all positions and salary levels based on union contracts and management's review of non-union personnel. Staffing is reviewed to make certain that they are necessary to provide services.

- Consult economic and tax revenue estimates from local economists and state revenue offices.
- Prepare departmental budgets for review with departmental heads.
- Compile overall budget and determine adequacy of Village resources to fund proposed expenditures.

The Village budget will go into effect on January 1, 2021.

### *Budget Preparation and Adoption Calendar*

**August – September 2020:** Finance department compiles historical financial data and generates revenue estimates for budget year 2021.

**October 2020:** Staffing levels reviewed by Village department heads and salary and benefits schedules analyzed by Finance department.

**Early November 2020:** Preliminary budget generated by Finance department and departmental worksheets are created for review.

**November 19<sup>th</sup> – 24<sup>th</sup>, 2020:** Budget meetings are held with the various department heads to discuss preliminary budgets

**December 1<sup>st</sup>, 2020** Budget finalized by Finance Department and Budget Officer

**December 2<sup>nd</sup>, 2020:** Notice published in newspaper regarding budget availability to the public.

**December 4<sup>th</sup>, 2020:** Preliminary budget available for inspection at Village Hall.

**December 15<sup>th</sup>, 2020:** Budget presentation and hearing, and adoption of budget and tax levy

**December 18<sup>th</sup>, 2020:** Public Act 097-0609 Disclosure published to website and tax levy filed with county clerk.

## 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 10,469 residents (US Census Bureau, 2018, American Community Survey). There are 4,159 occupied housing units in the Village and the median household income is \$47,226. The percent of Village residents in the labor force is 63.9% which is in line with the national average of 63.3%. Listed on the following page is a series of 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	7.7%
5 to 9 years	7.5%
10 to 14 years	5.8%
15 to 19 years	5.6%
20 to 24 years	7.6%
25 to 34 years	17.0%
35 to 44 years	11.3%
45 to 54 years	12.6%
55 to 59 years	6.2%
60 to 64 years	6.2%
65 to 74 years	7.4%
75 to 84 years	3.0%
85 years and over	2.3%

Source: U.S. Census Bureau, 2018 ACS 5-Year Estimates

### *Education, Population 18 Years and Over:*

<u>Education Level</u>	<u>Percent of Population</u>
Less than HS Diploma	13.5%
High School Graduate	37.1%
Some College, No Degree	21.9%
Associate's Degree	10.1%
Bachelor's Degree or Higher	17.5%

Source: U.S. Census Bureau, 2018 ACS 5-Year Estimate

### *Income:*

<u>Household Income</u>	<u>Percent of Population</u>
Under \$10,000	6.1%
\$10,000 to \$14,999	4.3%
\$15,000 to \$24,999	9.8%
\$25,000 to \$34,999	9.4%
\$35,000 to \$49,999	15.1%
\$50,000 to \$74,999	20.8%
\$75,000 to \$99,999	16.7%
\$100,000 to \$149,999	13.8%
\$150,000 to \$199,999	3.5%
\$200,000 or more	0.6%

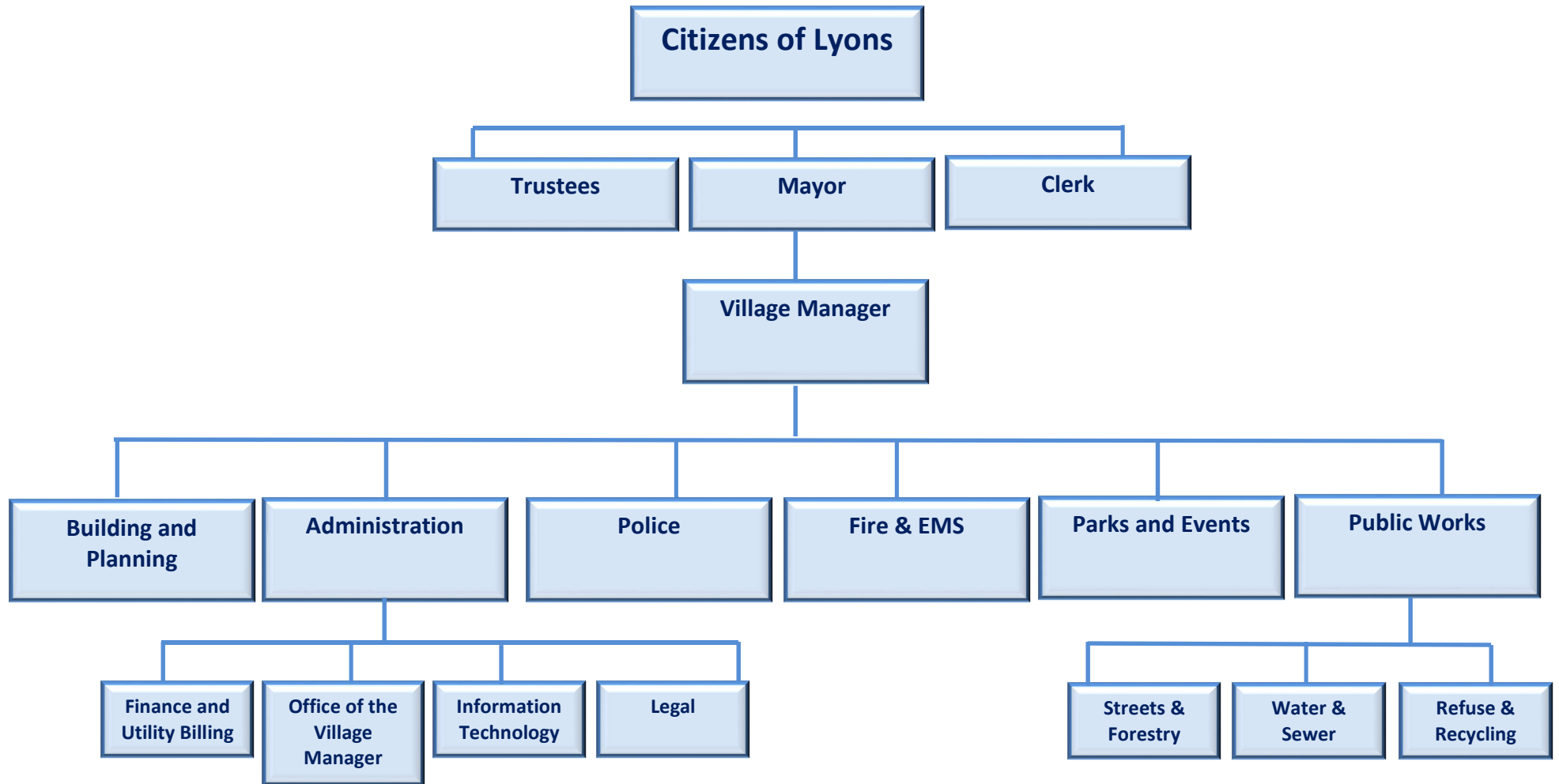
Source: U.S. Census Bureau, 2018 ACS 5-Year Estimate

### *Economic Indicators:*

Median Family Income	\$ 59,800
Families above Poverty Level	87.6%
Median Home Value	\$164,600
Average Household Size	2.86 persons
Owner Occupied Homes	61.17%
Percentage of Veterans	5.1%

Source: U.S. Census Bureau, 2018 ACS 5-Year Estimate

## 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:

### *Governmental Funds*

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.

#### **Pension Stabilization Fund**

The Village's Pension Stabilization is a special revenue fund in which proceeds are used to address funding shortfalls in the Village's pension 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 Funds*

These funds 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. Revenues 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, and Garbage Fund as Enterprise funds.

Until August of 2018, the Village had consolidated the operations of the dispatch function into the E911 Fund. At that time, Cook County took over operations of the Police Department's dispatch services, and Oak Lawn began operating the Fire Department's dispatch services. There is no longer activity associated with this fund, but it is presented to show the historical financial data.

### *Fiduciary Funds*

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, but are included 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 2021 budget includes a \$250,000 contingency line item. This line item is budgeted so that the Village is protected from any revenue shortfalls or unexpected expenditures during the fiscal year.

The overview of the historical General Fund operations and 2021 budgeted amounts are detailed on the following schedules.

**Village of Lyons, Illinois**  
**Schedule of Revenues, Expenditures, Transfers, and Changes in Fund Balance**  
**Fiscal Year 2021 Budget**

**General Fund**

**Projected Financial Results for the Fiscal Years December 31, 2018 to 2021**

	FY 2018	FY 2019	FY 2020	FY 2020	Recommended
	Actual	Actual	Budget	Projected	FY 2021 Budget
<b>Revenues</b>					
Tax Revenue	8,047,077	8,326,541	9,090,625	8,292,625	8,738,652
Intergovernmental Revenue	26,916	29,501	9,600	501,172	10,000
Licenses, Permits, and Fees	687,859	682,215	970,900	668,903	813,200
Charges for Services	456,076	594,482	716,540	588,927	606,536
Fines and Forfeitures	299,997	345,497	324,525	638,461	503,500
Interest	17,810	22,841	22,500	37,500	20,000
Miscellaneous Revenue	819,189	805,509	466,100	221,814	347,400
<b>Total Revenue</b>	<b>10,354,924</b>	<b>10,806,586</b>	<b>11,600,790</b>	<b>10,949,402</b>	<b>11,039,289</b>
<b>Expenditures</b>					
<b>Current</b>					
Administration	1,892,052	1,915,457	1,871,948	2,122,861	1,986,415
Building, Planning, Zoning	654,348	772,773	762,839	761,545	769,212
Police Department	4,361,385	4,179,721	4,242,328	4,453,122	3,202,335
Fire Department & ESDA	1,360,891	1,441,340	1,435,265	1,465,154	1,492,696
Recreation	417,799	407,031	373,136	232,300	293,912
Public Works	1,140,442	1,070,500	1,255,755	1,024,154	1,045,741
Contingency	-	-	400,000	-	250,000
<b>Total Expenditures</b>	<b>9,826,917</b>	<b>9,786,822</b>	<b>10,341,270</b>	<b>10,059,135</b>	<b>9,040,312</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>528,007</b>	<b>1,019,764</b>	<b>1,259,520</b>	<b>890,268</b>	<b>1,998,976</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	250,000	300,000	500,000	500,000	500,000
Bond Proceeds	-	-	-	-	950,000
Transfers Out (Debt Service)	(973,576)	(1,240,000)	(1,600,000)	(1,630,000)	(2,480,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(723,576)</b>	<b>(940,000)</b>	<b>(1,100,000)</b>	<b>(1,130,000)</b>	<b>(1,030,000)</b>
<b>Net Change in Fund Balance</b>	<b>(195,569)</b>	<b>79,764</b>	<b>159,520</b>	<b>(239,732)</b>	<b>968,976</b>
<b>Fund Balance at Beginning of Year</b>	<b>2,378,706</b>	<b>2,183,137</b>	<b>2,262,901</b>	<b>2,262,901</b>	<b>2,023,169</b>
<b>Fund Balance at End of Year</b>	<b>2,183,137</b>	<b>2,262,901</b>	<b>2,422,421</b>	<b>2,023,169</b>	<b>2,992,145</b>
<b>Composition of Fund Balance</b>					

## 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 August. The March bills are 55% of the previous year's levy.

The Cook County board delayed the due date for the August 2020 and the 2020 installments for two months.

### *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.

The Village also collects 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. The Village charges the Water and Sewer Fund for support of the General Fund for operations. Fines and forfeitures are levied regulation.

**Village of Lyons, Illinois**  
**General Fund Revenues**  
**Fiscal Year 2018 Actual to Fiscal Year 2021 Estimate**

	FY 2018	FY 2019	FY 2020	FY 2020	Recommended FY 2021
	Actual	Actual	Budget	Projected	Budget
<b>General Fund</b>					
Taxes					
Property Taxes					
General/Corporate	513,887	547,901	594,442	594,088	607,752
Police Protection	518,677	548,815	546,810	546,436	559,005
Fire Protection	339,262	358,056	357,236	356,977	365,187
Ambulance Service	92,363	97,710	95,263	95,139	97,327
Street & Bridge	42,550	45,480	45,727	45,686	46,737
Liability Insurance	38,183	40,659	40,963	40,938	41,879
IMRF	84,627	89,031	47,631	47,651	48,747
Social Security	80,863	85,013	47,631	47,651	48,747
Auditing	34,682	36,802	38,105	38,154	39,031
Police Pension	1,078,819	1,107,047	1,238,420	1,222,527	1,250,645
Fire Pension	52,943	54,670	56,205	54,934	56,198
Road & Bridge	31,682	31,009	30,380	31,888	32,621
Total Property Taxes	2,908,538	3,042,193	3,138,813	3,122,070	3,193,878
Other Taxes					
Municipal Sales Tax	1,590,979	1,549,922	1,849,824	1,415,755	1,499,775
Non-Home Rule Sales Tax	818,736	820,996	1,017,231	774,396	841,521
Replacement Tax	53,933	69,841	65,978	58,368	60,000
Municipal Income Tax	1,024,039	1,145,216	1,096,416	1,192,832	1,200,000
Local Use Tax	310,729	356,467	412,843	452,862	520,791
Telecommunication Tax	165,257	137,040	114,404	126,620	120,289
Electric Tax	293,132	279,493	284,658	280,703	280,703
Natural Gas Tax	134,620	140,716	149,630	128,007	122,246
Cable TV Tax	116,893	115,338	116,893	108,985	106,261
Food & Beverage Tax	224,981	244,030	277,075	261,500	260,000
Hotel/Motel Tax	81,410	72,647	60,159	61,174	84,700
Foreign Fire Tax	14,131	14,925	15,522	14,493	14,500
Gasoline Tax	-	-	45,000	26,897	55,000
Cannabis Use Tax	-	-	-	7,311	7,500
Host Tax	-	-	80,000	-	-
Gaming Fees	309,699	337,717	366,179	260,652	371,489
Total Other Taxes	5,138,539	5,284,348	5,951,813	5,170,555	5,544,775
Total Taxes	8,047,077	8,326,541	9,090,626	8,292,625	8,738,652
Intergovernmental					
Grants & Rmbmnts	26,916	29,501	9,600	501,172	10,000
Total Intergovernmental	26,916	29,501	9,600	501,172	10,000



	FY 2018	FY 2019	FY 2020	FY 2020	Recommended FY 2021
	Actual	Actual	Budget	Projected	Budget
Licenses, Permits, & Fees					
Riverside Lawn Fire District Fees	39,437	-	-	-	-
Liquor License	62,685	61,500	50,000	62,450	62,500
Vehicle License	212,019	223,879	228,500	239,997	240,000
Building Fees	273,843	293,402	587,400	271,785	415,700
Business License	99,875	103,434	105,000	94,671	95,000
Total Licenses, Permits, & Fees	687,859	682,215	970,900	668,903	813,200
Charges for Services					
Antenna Agreements	172,908	193,974	177,415	224,316	178,411
Ads on Village Property	3,133	2,058	3,500	3,115	3,500
Fire Recovery Fee	8,749	12,999	15,000	6,377	10,000
Police & Fire Reports	2,872	2,620	2,500	2,925	2,500
Ambulance Service Fees	227,427	266,975	275,000	254,235	275,000
Recreation Fees	19,002	20,914	25,000	2,500	3,000
ETSB Reimbursement	21,985	94,942	84,000	90,064	90,000
District Officer Reimbursement	-	-	130,000	-	40,000
State Road Maintenance	-	-	4,125	5,395	4,125
Total Charges for Services	456,076	594,482	716,540	588,927	606,536
Fines & Forfeitures					
Liquor Fines	-	10	25	-	-
Nuisance Abatement & Adjudication	122,973	129,421	132,500	203,181	175,000
State Y-Tickets	20,039	26,902	30,000	15,000	10,000
Parking P-Tickets	138,674	160,845	139,000	201,944	175,000
Moving Violation P-Tickets	-	-	-	64,609	40,000
Towing Fee P Tickets	16,050	18,095	13,000	122,800	85,000
DUI Fines	896	1,180	1,500	2,650	1,500
Alarm Board Fees	15	-	-	-	-
State DEF Seizures	-	7,954	3,500	5,432	3,500
Federal DEF Seizures	-	-	3,500	7,178	3,500
Other	1,350	1,090	1,500	15,666	10,000
Total Fines & Forfeitures	299,997	345,497	324,525	638,461	503,500
Total Interest	17,810	22,841	22,500	37,500	20,000
Miscellaneous					
Sale of Village Assets	13,631	7,909	10,000	43,022	30,000
Rent of Village Assets	13,749	28,899	250,000	29,300	35,000
Senior Taxi Fees	1,721	1,275	1,100	500	400
Insurance Recovery	54,221	39,696	40,000	22,730	40,000
Cobra Premium Payments	819	-	-	-	-
Quarry Royalty & Inspect Rmbsmnt	710,247	713,350	150,000	123,017	232,000
Miscellaneous Revenue	24,801	14,380	15,000	3,245	10,000
Total Miscellaneous	819,189	805,509	466,100	221,814	347,400
Total General Fund	10,354,924	10,806,586	11,600,791	10,949,402	11,039,289

## General Fund Expenditures Administration

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	Recommended FY 2021 Budget
Administration					
Salaries & Benefits	604,949	686,931	736,588	806,440	831,783
Professional Services	101,079	99,031	20,215	8,315	6,800
Communications	33,987	37,585	114,600	143,730	130,181
Professional Development	50,269	35,443	24,700	19,079	22,600
Operations	39,511	36,836	38,850	35,460	32,400
Other Expenditures	16,167	18,347	6,000	20,398	18,976
Interfund Cost Transfer	(520,000)	(527,900)	(527,900)	(527,900)	(527,900)
	325,962	386,273	413,053	505,522	514,839
Legal Services					
Professional Services	276,736	380,052	290,600	394,077	307,600
	276,736	380,052	290,600	394,077	307,600
Finance					
Salaries & Benefits	404,638	382,306	386,075	421,261	414,640
Professional Services	211,627	168,319	147,500	136,718	152,000
Operations	21,643	17,635	13,000	5,561	4,850
Other Expenditures	2,590	-	-	2,100	500
	640,498	568,260	546,575	565,640	571,990
Risk Management					
Professional Services	221,614	215,881	219,000	225,727	240,211
Other Expenditures	-	-	-	-	-
	221,614	215,881	219,000	225,727	240,211
Technology & Communications					
Salaries & Benefits	89,035	117,429	116,221	118,761	106,879
Professional Services	45,628	47,080	53,500	50,595	50,880
Communications	7,063	1,511	-	4,768	8,178
Other Expenditures	58,084	51,266	58,000	43,232	59,638
	199,810	217,286	227,721	217,356	225,575
Building & Grounds					
Professional Services	55,055	56,640	57,500	50,079	52,200
Operations	172,377	91,065	117,500	164,460	74,000
	227,432	147,705	175,000	214,539	126,200
Administration Department Total	1,892,052	1,915,457	1,871,948	2,122,861	1,986,415

### ***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 six Divisions to provide the services described above. These divisions include:

- **Village Administration**
- **Legal Services**
- **Finance & Utility Billing**
- **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.

### ***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:***

Staffing levels for the upcoming year will remain unchanged, with the exception of the media technician working in a reduced role in 2021.

<b>Administration FTE Employees</b>			
	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Village Manager</b>	0.5	0.5	0.5
<b>Budget Officer</b>	0	0.5	0
<b>Liquor Commission</b>	0.25	0.25	0.25
<b>Finance</b>	4.75	4.5	4.5
<b>Media Tech</b>	1	1	0.75
<b>Administrative Support</b>	3.25	3.25	3.25
<b>Total</b>	9.75	10	9.25

## Building

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	Recommended FY 2021 Budget
Building, Planning & Zoning					
Building					
Salaries & Benefits	533,358	586,860	599,239	595,740	616,512
Professional Services	60,550	128,704	104,500	105,805	92,000
Communications	8,111	9,077	7,450	8,230	8,600
Professional Development	5,338	3,430	850	250	750
Operations	46,991	44,702	50,800	51,519	51,350
Total Building, Planning & Zoning	654,348	772,773	762,839	761,545	769,212

### **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:**

Staffing levels in the building department will remain unchanged in 2021.

Building FTE Employees			
	2019	2020	2021
Building Director	1	1	1
Inspector	3.25	3.25	3.25
Administrative Support	1.75	1.75	1.75
<b>Total</b>	6	6	6

## Police

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	Recommended FY 2021 Budget
Police Department					
Salaries & Benefits	2,233,748	2,301,747	2,271,452	2,417,664	2,366,819
Police Pension	1,087,645	1,098,507	1,300,000	1,222,527	250,000
PEDA Expense	122,298	95,081	92,798	91,178	86,916
Professional Services	298,071	374,328	357,186	397,474	311,050
Communications	11,317	13,278	31,942	23,574	22,000
Professional Development	16,087	22,390	25,000	8,133	13,600
Operations	592,219	274,390	163,950	292,572	151,950
Total Police Department	4,361,385	4,179,721	4,242,328	4,453,122	3,202,335

### **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. The department also anticipated providing personnel to schools within the Village of Lyons, until the COVID-19 pandemic resulted in remote learning. The department is prepared to provide these services in 2021, as children return to in-person learning.

To effectively provide these services, the following divisions within the Police Department have been established:

- **Administration**
- **Patrol Operations & School Resources**
- **Records Management**

### **Services:**

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

### **Staffing:**

The Village increased its staffing levels in 2020 with the intention to alleviate overtime costs within the department and provide a resource officer to the educational institutions within the Village. Staffing levels will remain substantially the same in 2021, with the exception of a modestly reduced part-time staff and the departure of one patrol officer that will not be replaced.

Police Department FTE Employees			
	2019	2020	2021
Chief of Police	1	1	1
Deputy Chief of Police	0	1	1
Sergeant	0	1	1
Patrol Officers	10.25	14	13
Part-Time Officers	3.25	4	3.5
Administrative Support	3	1.5	1.5
Records	1	1	1
Crossing Guards	1	1	1
<b>Total</b>	<b>19.5</b>	<b>24.5</b>	<b>23</b>

## Fire

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	Recommended FY 2021 Budget
Fire Department					
Operations					
Salaries & Benefits	508,229	500,971	555,492	625,649	590,151
Fire Pension	58,379	54,670	58,593	54,934	-
Communications	120,059	84,842	5,825	4,072	5,825
Professional Development	28,662	36,545	47,890	28,075	47,890
Operations	158,300	191,030	256,875	178,793	237,151
	873,629	868,058	924,675	891,523	881,016
Emergency Medical Services					
Professional Services	473,062	516,882	484,589	539,113	570,680
Operations	14,200	56,400	26,000	34,517	41,000
	487,262	573,282	510,589	573,630	611,680
Total Fire Department	1,360,891	1,441,340	1,435,265	1,465,154	1,492,696

### ***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:***

In response to COVID-19, the Village increased its staffing levels of part-time firefighters in 2020. The increased staffing allowed the department to enhance its safety and sanitation protocols, as well as respond to an increased volume of calls for assistance. The Village intends to maintain an adequate level of staffing to respond to the ongoing pandemic in 2021.

Fire Department FTE Employees			
	2019	2020	2021
Fire Chief	1	1	1
Part-Time Firefighters	5	6.75	6.5
POC Admin Support	1	1	1
<b>Total</b>	7	8.75	8.5

## Recreation and Events

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	Recommended FY 2021 Budget
Recreation and Events					
Recreation Department					
Salaries & Benefits	128,224	159,220	150,385	100,677	101,512
Professional Services	-	(1,876)	1,000	1,110	1,000
Communications	115	239	-	-	-
Operations	289,460	249,448	222,900	130,513	191,400
Total Recreation and Events	417,799	407,031	374,285	232,300	293,912

### ***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
- July 4<sup>th</sup> Parade & Fireworks
- Halloween – Monsters in the Park
- Music In the Park
- Breakfast with Santa

In 2020,a substantial amount of annual events were postponed due to the COVID-19 pandemic. The Village will resume these events once the safety of the Village's residents is ensured. In the meantime, the Village is continuing to explore ways to provide recreational services to residents in accordance with public health and safety guidelines.

### ***Staffing:***

Staffing in the recreation and events department in 2021 will remain unchanged from 2020. Staffing levels were reduced in this department in 2020 and 2021 in response to the COVID-19 pandemic.

Parks			
FTE Employees			
	2019	2020	2021
Recreation Director	1	1	1
Personnel	2.5	0.5	0.5
<b>Total</b>	3.5	1.5	1.5

## Public Works

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	Recommended FY 2021 Budget
Public Works					
Salaries & Benefits	1,279,605	1,237,474	1,362,455	1,278,197	1,255,441
Professional Services	1,869	6,086	11,500	-	-
Communications	8,564	1,568	5,850	6,794	6,800
Professional Development	-	-	450	-	1,500
Operations	375,404	355,872	406,000	269,663	312,500
Interfund Cost Transfer	(525,000)	(530,500)	(530,500)	(530,500)	(530,500)
Total Public Works	1,140,442	1,070,500	1,255,755	1,024,154	1,045,741

### **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.

To accomplish the department's 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
- Maintenance and repair of all Village vehicles and equipment
- Street patching, repairs and maintenance
- Street sweeping, striping and signage
- Tree trimming & removal of dead, dying & diseased trees
- 

### **Staffing:**

Staffing levels in the public works department will remain unchanged in 2021.

Public Works FTE Employees			
	2019	2020	2021
Public Works Director	1	1	1
Deputy Director	1	1	1
Tier I Foremen	1.5	1	1
Tier I Operator	2.5	2	2
Tier II	3.5	4	4
Mechanic	1	1	1
Part-Time Utility Workers	3.25	4	4
<b>Total</b>	13.75	14	14



## Capital Projects Fund

Village of Lyons, Illinois  
Fiscal Year 2021 Budget  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Capital Improvement Fund

Fiscal Year 2018 through Fiscal Year 2021 Proposed Budget

	FY 2018	FY 2019	FY 2020	FY 2020	Recommended
	Actual	Actual	Budget	Projected	2021 Budget
<b>Revenues</b>					
Intergovernmental Revenue	274,616	353,877	466,847	366,723	384,000
Interest	1,391	1,043	1,000	882	1,000
Grant Revenue	480,492	34,534	110,000	1,044,695	900,000
Sale of Capital Assets	-	-	-	-	-
Project Contributions			500,000	399,285	310,000
<b>Total Revenue</b>	<b>756,499</b>	<b>389,454</b>	<b>1,077,847</b>	<b>1,811,585</b>	<b>1,595,000</b>
<b>Expenditures</b>					
Capital Outlay	1,578,874	1,659,541	5,100,000	5,125,000	2,090,000
Principal Payments	-	-	-	-	-
Cost of Issuance	34,300	159,009	-	-	-
<b>Total Expenditures</b>	<b>1,613,174</b>	<b>1,818,550</b>	<b>5,100,000</b>	<b>5,125,000</b>	<b>2,090,000</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(856,675)</b>	<b>(1,429,096)</b>	<b>(4,022,153)</b>	<b>(3,313,415)</b>	<b>(495,000)</b>
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds including Net Bond Premium	1,800,000	6,565,635	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(250,000)	(300,000)	(500,000)	(500,000)	(500,000)
<b>Total Other Financing Sources (Uses)</b>	<b>1,550,000</b>	<b>6,265,635</b>	<b>(500,000)</b>	<b>(500,000)</b>	<b>(500,000)</b>
<b>Net Change in Fund Balance</b>	<b>693,325</b>	<b>4,836,539</b>	<b>(4,522,153)</b>	<b>(3,813,415)</b>	<b>(995,000)</b>
<b>Fund Balance at Beginning of Year</b>	<b>(361,895)</b>	<b>331,430</b>	<b>5,167,969</b>	<b>5,167,969</b>	<b>1,354,554</b>
<b>Fund Balance at End of Year</b>	<b>331,430</b>	<b>5,167,969</b>	<b>645,816</b>	<b>1,354,554</b>	<b>359,554</b>

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)
- Illinois Department of Transportation Funds for Specific Road Projects
- Bond Funds
- Village designated funds

The Village maintains long term capital projects lists. The specific capital improvement plan for the budget year is developed in the first quarter, as current year revenues are realized and prior year projects are closed out.

Funds need to be spent in accordance with compliance from the funding source. If a project is sold, the sales proceeds are restricted to the original funding source.

## Pension Stabilization Fund

Village of Lyons, Illinois  
Fiscal Year 2021 Budget  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Pension Stabilization Fund

Fiscal Year 2018 through Fiscal Year 2021 Proposed Budget

	FY 2018	FY 2019	FY 2020	FY 2020	Recommended
	Actual	Actual	Budget	Projected	FY 2021
					Budget
Revenues					
Interest	-	-	-	-	5,300
Total Revenue	-	-	-	-	5,300
Expenditures					
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	5,300
Other Financing Sources (Uses)					
Debt Issuance	-	-	-	-	25,800,000
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	(20,500,000)
Total Other Financing Sources (Uses)	-	-	-	-	5,300,000
Net Change in Fund Balance	-	-	-	-	5,305,300
Fund Balance at Beginning of Year	-	-	-	-	-
Fund Balance at End of Year	-	-	-	-	5,305,300

The Village plans to issue \$25,800,000 in bonds, with a portion of the proceeds to eliminate the unfunded pension obligation in the Village various pension funds. The balance of the funds will be held in reserve to address future pension funding shortfalls, if any.

## 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 a reserved 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 2021 Budget  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #1

Fiscal Year 2018 through Fiscal Year 2021 Proposed Budget

	FY 2018	FY 2019	FY 2020	FY 2020	Recommended FY 2021
	Actual	Actual	Budget	Projected	Budget
Revenues					
Taxes	238,035	268,237	275,000	280,000	300,000
Interest	-	-	-	-	-
Total Revenue	238,035	268,237	275,000	280,000	300,000
Expenditures					
Developer Subsidies	-	-	-	-	-
Community Development	14,451	-	18,000	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-
Issuance Cost	-	-	-	-	-
Total Expenditures	14,451	-	18,000	-	-
Excess (Deficiency) of Revenues Over Expenditures	223,584	268,237	257,000	280,000	300,000
Other Financing Sources (Uses)					
Debt Issuance	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(227,500)	(263,000)	(260,000)	(285,000)	(300,000)
Total Other Financing Sources (Uses)	(227,500)	(263,000)	(260,000)	(285,000)	(300,000)
Net Change in Fund Balance	(3,916)	5,237	(3,000)	(5,000)	-
Fund Balance at Beginning of Year	4,220	304	5,541	5,541	541
Fund Balance at End of Year	304	5,541	2,541	541	541

## Tax Increment Fund 2

Village of Lyons, Illinois  
Fiscal Year 2021 Budget  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #2

Fiscal Year 2018 through Fiscal Year 2021 Proposed Budget

	FY 2018	FY 2019	FY 2020	FY 2020	Recommended FY 2021
	Actual	Actual	Budget	Projected	Budget
Revenues					
Taxes	180,453	191,215	190,000	195,710	195,000
Interest	-	-	-	-	-
Total Revenue	180,453	191,215	190,000	195,710	195,000
Expenditures					
Developer Subsidies	-	-	-	-	-
Professional Services	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-
Issuance Cost	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	180,453	191,215	190,000	195,710	195,000
Other Financing Sources (Uses)					
Debt Issuance	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(181,000)	(192,000)	(190,000)	(195,000)	(195,000)
Total Other Financing Sources (Uses)	(181,000)	(192,000)	(190,000)	(195,000)	(195,000)
Net Change in Fund Balance	(547)	(785)	-	710	-
Fund Balance at Beginning of Year	2,271	1,724	939	939	1,649
Fund Balance at End of Year	1,724	939	939	1,649	1,649

## Tax Increment Fund 3

Village of Lyons, Illinois  
Fiscal Year 2021 Budget  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #3

Fiscal Year 2018 through Fiscal Year 2021 Proposed Budget

	FY 2018	FY 2019	FY 2020	FY 2020	Recommended
	Actual	Actual	Budget	Projected	FY 2021
					Budget
Revenues					
Taxes	389,195	618,716	670,000	630,000	700,000
Interest	2	-	-	-	-
Total Revenue	389,197	618,716	670,000	630,000	700,000
Expenditures					
Developer Subsidies	-	-	-	-	-
Professional Services	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	389,197	618,716	670,000	630,000	700,000
Other Financing Sources (Uses)					
Debt Issuance					
Transfers Out	(389,000)	(618,000)	(670,000)	(630,000)	(700,000)
Total Other Financing Sources (Uses)	(389,000)	(618,000)	(670,000)	(630,000)	(700,000)
Net Change in Fund Balance	197	716	-	-	-
Fund Balance at Beginning of Year	1,118	1,315	2,031	2,031	2,031
Fund Balance at End of Year	1,315	2,031	2,031	2,031	2,031

## Tax Increment Fund 4

Village of Lyons, Illinois  
Fiscal Year 2021 Budget  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Tax Increment Financing District #4

Fiscal Year 2018 through Fiscal Year 2021 Proposed Budget

	FY 2018	FY 2019	FY 2020	FY 2020	Recommended FY 2021
	Actual	Actual	Budget	Projected	Budget
Revenues					
Taxes	71,350	73,750	115,000	81,268	85,000
Interest	-	-	-	-	-
Total Revenue	71,350	73,750	115,000	81,268	85,000
Expenditures					
Community Development	-	5,046	-	7,754	10,000
Cost of Issuance	-	26,000	-	-	-
Capital Outlay	104,472	28,542	15,000	250	-
Total Expenditures	104,472	59,588	15,000	8,004	10,000
Excess (Deficiency) of Revenues Over Expenditures	(33,122)	14,162	100,000	73,264	75,000
Other Financing Sources (Uses)					
Debt Issuance	-	800,000	-	-	-
Transfers In	109,000	310,000	300,000	240,000	300,000
Transfers Out	(75,850)	(196,000)	(400,000)	(380,000)	(375,000)
Total Other Financing Sources (Uses)	33,150	914,000	(100,000)	(140,000)	(75,000)
Net Change in Fund Balance	28	928,162	-	(66,736)	-
Fund Balance at Beginning of Year	(859,949)	(859,921)	68,241	68,241	1,505

## Debt Service Fund

Village of Lyons, Illinois  
Fiscal Year 2021 Budget  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Debt Service Fund

Fiscal Year 2018 through Fiscal Year 2021 Proposed Budget

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	Recommended FY 2021 Budget
Revenues					
Taxes	636,974	667,092	678,049	685,804	685,000
Total Revenue	636,974	667,092	678,049	685,804	685,000
Expenditures					
Debt Service					
Principal Retirement	2,065,000	5,010,000	2,132,000	2,102,000	2,173,000
Costs of issuance	1,250,218	63,771	-	-	-
Interest & Fiscal Charges	-	1,269,105	1,361,555	1,355,586	2,330,311
Total Expenditures	3,315,218	6,342,876	3,493,555	3,457,586	4,503,311
Excess (Deficiency) of Revenues Over Expenditures	(2,678,244)	(5,675,784)	(2,815,506)	(2,771,782)	(3,818,311)
Other Financing Sources (Uses)					
Bond Proceeds including net bond premium	-	3,327,384	-	-	-
Transfers In	1,737,926	2,199,000	2,820,000	2,820,000	3,750,000
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	1,737,926	5,526,384	2,820,000	2,820,000	3,750,000
Net Change in Fund Balance	(940,318)	(149,400)	4,494	48,218	(68,311)
Fund Balance at Beginning of Year	1,159,898	219,580	70,180	70,180	118,398
Fund Balance at End of Year	219,580	70,180	74,674	118,398	50,087

### 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 28 for Debt Service Schedule that summarizes the projected 2021 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 to fund TIF project costs and Village capital projects, particularly roads and parks. This debt is budgeted to be repaid from dedicated 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 2021

<b>General Obligation Debt</b>			
	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Series 2019A	\$ -	\$ 26,000	\$ 26,000
Series 2015 C	\$ 445,000	\$ 85,950	\$ 530,950
Series 2015 D	\$ 110,000	\$ 17,300	\$ 127,300
	\$ 555,000	\$ 129,250	\$ 684,250
<b>Sales Tax Supported Debt</b>			
	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Series 2019B	\$ -	\$ 329,200	\$ 329,200
Series 2019C	\$ 155,000	\$ 14,670	\$ 169,670
Series 2015A	\$ -	\$ 20,000	\$ 20,000
Series 2020B	\$ -	\$ 29,100	\$ 29,100
	\$ 155,000	\$ 392,970	\$ 547,970
<b>Debt Supported by TIF Funds</b>			
	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Alternative Revenue Bonds, Series 2014A	\$ 550,000	\$ 113,000	\$ 663,000
Alternative Revenue Bonds, Series 2014B	\$ 250,000	\$ 308,319	\$ 558,319
	\$ 800,000	\$ 421,319	\$ 1,221,319
<b>Debt Supported by Income Tax/Other General Fund</b>			
	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Installment Contracts, Series 2016A	\$ 10,000	\$ -	\$ 10,000
Installment Contracts, Series 2016B	\$ 185,000	\$ 10,312	\$ 195,312
Alternative Revenue Bonds, Series 2017	\$ 208,000	\$ 97,435	\$ 305,435
Alternative Revenue Bonds, Series 2018A	\$ 100,000	\$ 63,525	\$ 163,525
	\$ 503,000	\$ 171,272	\$ 674,272
<b>Non-Home Rule Sales Tax Debt</b>			
	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Series 2015 B	\$ 160,000	\$ 215,500	\$ 375,500
	\$ 160,000	\$ 215,500	\$ 375,500
<b>Pension Funding Debt</b>			
	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Series 2020A	\$ -	\$ 1,000,000	\$ 1,000,000
	\$ -	\$ 1,000,000	\$ 1,000,000
<b>Grand Total</b>	<b>\$ 2,173,000</b>	<b>\$ 2,330,311</b>	<b>\$ 4,503,311</b>

## 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 2021 Budget  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Water and Sewer Fund

Fiscal Year 2018 through Fiscal Year 2021 Proposed Budget

	FY 2018	FY 2019	FY 2020	FY 2020	Recommended
	Actual	Actual	Budget	Projected	FY 2021 Budget
Revenues					
Charges for Services	2,986,658	3,085,858	3,227,039	3,281,997	3,304,637
Operating Expenses					
Administration	463,750	402,900	402,900	402,900	402,900
Operations	2,242,483	2,301,361	2,139,930	2,411,573	2,442,513
Depreciation & Amortization	255,245	290,070	283,630	290,070	290,070
Total Expenditures	2,961,478	2,994,331	2,826,460	3,104,543	3,135,483
Operating Income	25,180	91,528	400,579	177,455	169,155
Nonoperating Expenses					
Principal Repayment	(285,291)	369,041	(425,556)	(425,556)	(436,525)
Interest and Fiscal Charges	(140,039)	(169,964)	(176,254)	(176,254)	(165,285)
Capital Outlay	(1,303,904)	307,724	(385,000)	-	-
Eliminations for Accounting Purposes	1,589,195	(676,765)	810,556	425,556	436,525
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	(140,039)	(169,964)	(176,254)	(176,254)	(165,285)
Change in Net Assets	(114,859)	(78,436)	224,325	1,200	3,869
Net Assets - Beginning	4,019,666	3,904,807	3,826,371	3,826,371	3,827,571
Net Asset - Ending	3,904,807	3,826,371	4,050,696	3,827,571	3,831,440

### 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.

The most significant initiative in the water fund is to address water loss issues; in the last several years, the Village has repaired water mains, installed new water meters throughout

the Village, and sourced water from a new provider. In 2021, the Village plans to continue addressing water loss by utilizing new leak detection technology.

### 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 2021 Budget  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Garbage Fund

Fiscal Year 2018 through Fiscal Year 2021 Proposed Budget

	FY 2018	FY 2019	FY 2020	FY 2020	Recommended
	Actual	Actual	Budget	Projected	FY 2021
					Budget
Revenues					
Charges for Services	659,647	675,927	729,937	720,917	764,758
Operating Expenses					
Administration	125,000	125,470	128,500	129,025	129,000
Operations	523,509	517,821	502,500	556,944	569,999
Capital Outlay	42,004	11,485	225,000	5,258	-
Eliminations for Accounting				-	
Purposes	(42,004)	(11,485)	(225,000)	(5,258)	-
Depreciation & Amortization	63,016	64,657	85,500	65,709	65,709
Total Expenditures	711,525	707,948	716,500	751,678	764,708
Operating Income	(51,878)	(32,021)	13,437	(30,761)	50
Change in Net Assets	(51,878)	(32,021)	13,437	(30,761)	50
Net Assets - Beginning	10,739	(41,139)	(73,160)	(73,160)	(103,921)
Net Asset - Ending	(41,139)	(73,160)	(59,723)	(103,921)	(103,871)

### 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.

### 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 2021 Budget  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Emergency 911 Fund

Fiscal Year 2018 through Fiscal Year 2021 Proposed Budget

	FY 2018	FY 2019	FY 2020	FY 2020	Recommended FY 2021
	Actual	Actual	Budget	Projected	Budget
Revenues					
E911 Surcharge	136,896	-	-	-	-
Total Revenues	136,896	-	-	-	-
Operating Expenses					
Salaries and Benefits	146,235	-	-	-	-
Operations	312,847	-	-	-	-
Interfund Charges	(331,041)	-	-	-	-
Depreciation & Amortization	-	-	-	-	-
Total Expenditures	128,041	-	-	-	-
Operating Income	8,855	-	-	-	-
Nonoperating Income				-	-
Transfer In	-	-	-	-	-
Interest	-	-	-	-	-
Interest and Fiscal	-	-	-	-	-
Principal	-	-	-	-	-
Elimination for Accounting					
Purposes	-	-	-	-	-
Total Nonoperating Income	-	-	-	-	-
Income (Loss) Before Transfers	8,855	-	-	-	-
Transfers Out	-	-	-	-	-
Change in Net Assets	8,855	-	-	-	-
Net Asset - Beginning	(8,855)	-	-	-	-
Net Asset - Ending	-	-	-	-	-

**Description**

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

reflected in their respective departments in the general fund.

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. Expenditures related to these services are

## 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.

In early 2020, the Village authorized the issuance of pension bonds, with the sale expected to be complete by the end of the fiscal year. This sale will result in 100% funding of the Police Pension fund. Excess proceeds are being utilized to establish a Pension Stabilization fund to address future funding requirements.

### *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 anticipates the issuance of a Pension bond by the end of 2020, which will fund the remaining unfunded liability of the fund.

Activity in the Fire Pension Fund will cease once payments to the lone beneficiary end.

## Police Pension Trust Fund

Village of Lyons, Illinois  
Fiscal Year 2021 Budget  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Police Pension Fund

Fiscal Year 2018 through Fiscal Year 2021 Proposed Budget

	FY 2018	FY 2019	FY 2020	FY 2020	Recommended FY 2021
	Actual	Actual	Budget	Projected	Budget
Additions					
Contributions - Employer	1,087,645	1,107,047	1,300,000	1,300,000	20,250,000
Contributions - Plan Members	77,055	711,283	83,829	107,786	104,215
Total Contributions	1,164,700	1,818,330	1,383,829	1,407,786	20,354,215
Investment Income					
Interest	361,016	259,006	-	-	-
Net Change in Fair Value	(636,745)	1,222,805	-	-	-
	(275,729)	1,481,811	-	-	-
Less Investment Expense	(24,244)	(16,120)	-	-	-
Net Investment Income	(299,973)	1,465,691	735,000	455,000	2,100,000
Total Additions	864,727	3,284,021	2,118,829	1,862,786	22,454,215
Deductions					
Benefits & Refunds	1,689,211	2,168,582	1,750,000	1,851,757	1,885,000
Administration	28,973	35,534	30,000	30,000	30,000
Total Deductions	1,718,184	2,204,116	1,780,000	1,881,757	1,915,000
Change in Net Assets	(853,457)	1,079,905	338,829	(18,971)	20,539,215
Net Plan Assets Held in Trust for Pension Benefits					
Beginning Balance	9,930,469	9,077,012	10,156,917	10,156,917	10,137,946
Ending Balance	9,077,012	10,156,917	10,495,746	10,137,946	30,677,161

## Fire Pension Trust Fund

Village of Lyons, Illinois  
Fiscal Year 2020 Budget  
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fire Pension Fund

Fiscal Year 2018 through Fiscal Year 2021 Proposed Budget

	FY 2018	FY 2019	FY 2020	FY 2020	Recommended
	Actual	Actual	Budget	Projected	FY 2021 Budget
Additions					
Contributions - Plan Members	-	-	-	-	-
Contributions - Employer	58,379	58,593	58,600	58,600	355,000
Total Contributions	58,379	58,593	58,600	58,600	355,000
Investment Income					
Interest	255	176	150	150	17,100
Net Change in Fair Value	-	-	-	-	-
	255	176	150	150	17,100
Less Investment Expense	-	-	-	-	-
Net Investment Income	255	176	150	150	17,100
Total Additions	58,634	58,769	58,750	58,750	372,100
Deductions					
Administration	-	-	-	-	-
Benefits & Refunds	58,593	58,593	58,593	58,593	58,593
Total Deductions	58,593	58,593	58,593	58,593	58,593
Change in Net Assets	41	176	157	157	313,507
Net Plan Assets Held in Trust for Pension Benefits					
Beginning	676	717	893	893	1,050
Ending	717	893	1,050	1,050	314,557



# Position and Salary Schedule

## Village of Lyons, Cook County, Illinois

### 2021 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>
<b>Elected Officials</b>						
Mayor / Liquor Commissioner		\$63,980 - \$63,980	\$ 63,980	\$ 35,254	\$ 10,627	\$ 109,861
Clerk		\$9,340 - \$9,340	\$ 9,340	\$ -	\$ 715	\$ 10,055
Trustee		\$8,024 - \$15,064	\$ 67,715	\$ 76,906	\$ 6,154	\$ 150,776
<b>Administration</b>						
Boards & Commission		\$3,000 - \$5,100	\$ 40,200	\$ -	\$ 3,075	\$ 43,275
Village Manager	0.50	\$90,000 - \$90,000	\$ 90,000	\$ 28,488	\$ 6,885	\$ 125,373
Liquor Commission	0.25	\$7,000 - \$7,000	\$ 7,000	\$ -	\$ 1,163	\$ 8,163
Administrative Assistant	3.00	\$4,264 - \$79,040	\$ 177,424	\$ 45,875	\$ 29,470	\$ 252,770
Part-Time Administrative Support	0.25	\$18,000 - \$18,000	\$ 18,000	\$ -	\$ 1,377	\$ 19,377
Workers Compensation				\$ 2,241		\$ 2,241
<b>Finance</b>						
Assistant Finance Director	1.00	\$80,000 - \$80,000	\$ 80,000	\$ 13,834	\$ 13,287	\$ 107,121
Accounting Clerk	3.00	\$32,760 - \$69,368	\$ 173,950	\$ 46,652	\$ 28,893	\$ 249,495
Financial Analyst	0.50	\$10,000 - \$30,000	\$ 40,000	\$ -	\$ 5,748	\$ 45,748
Overtime			\$ 1,500	\$ -	\$ 789	\$ 2,289
Tuition Reimbursement				\$ 3,000		\$ 3,000
Workers Compensation				\$ 1,316		\$ 1,316
<b>Technology &amp; Media</b>						
Media Technician	0.75	\$60,000 - \$60,000	\$ 60,000	\$ 35,254	\$ 9,966	\$ 105,220
Workers Compensation				\$ 260		\$ 260
	<b>9.25</b>		<b>\$ 829,110</b>	<b>\$ 289,080</b>	<b>\$ 118,150</b>	<b>\$ 1,236,339</b>
<b>Building and Planning</b>						
Building Director	1.00	\$98,009 - \$98,009	\$ 98,010	\$ 25,095	\$ 16,279	\$ 139,384
Inspector	3.25	\$4,746 - \$85,280	\$ 237,286	\$ 54,322	\$ 38,631	\$ 330,239
Administrative Assistant	1.75	\$29,575 - \$38,376	\$ 67,951	\$ 46,916	\$ 11,287	\$ 126,154
Workers Compensation				\$ 11,331		\$ 11,331
	<b>6.00</b>		<b>\$ 403,247</b>	<b>\$ 137,664</b>	<b>\$ 66,197</b>	<b>\$ 607,108</b>
<b>Parks and Recreation</b>						
Recreation Director	1.00	\$59,072 - \$59,072	\$ 59,072	\$ 14,057	\$ 9,812	\$ 82,941
Part Time	0.50	\$11.00-\$15.00 per Hour	\$ 12,000	\$ -	\$ 918	\$ 12,918
Workers Compensation				\$ 4,276		\$ 4,276
	<b>1.5</b>		<b>\$ 71,072</b>	<b>\$ 18,333</b>	<b>\$ 10,730</b>	<b>\$ 100,134</b>
<b>Police</b>						
Chief of Police	1.00	\$130,000 - \$130,000	\$ 130,000	\$ 39,610	\$ 1,885	\$ 171,495
Deputy Chief of Police	1.00	\$80,000 - \$80,000	\$ 80,000	\$ -	\$ 9,160	\$ 89,160
Sergeant	1.00	\$110,376 - \$110,376	\$ 110,376	\$ 39,422	\$ 1,600	\$ 151,399
Police Officer	13.00	\$58-800 - \$101,822	\$ 970,666	\$ 250,086	\$ 30,401	\$ 1,251,153
Part Time Police Officer	3.50	\$30 - 35 per hour	\$ 203,184	\$ -	\$ 15,544	\$ 218,728
Crossing Guards	1	\$25 per Day	\$ 32,000	\$ -	\$ 2,448	\$ 34,448
Administration Support	1.50	\$20,000 - \$62,920	\$ 82,920	\$ 11,034	\$ 12,197	\$ 106,151
Records	1.00	\$39,520 - \$39,520	\$ 39,520	\$ 11,931	\$ 4,334	\$ 55,785
Overtime			\$ 161,000	\$ -	\$ 2,335	\$ 163,335
Police Pension					\$ 250,000	
Tuition Reimbursement				\$ 2,500		
Workers Compensation				\$ 84,307		\$ 84,307
	<b>23.00</b>		<b>\$ 1,809,666</b>	<b>\$ 438,892</b>	<b>\$ 329,903</b>	<b>\$ 2,325,961</b>
<b>Fire</b>						
Fire Chief	1.00	\$133,473 - \$133,473	\$ 133,473	\$ 14,057	\$ 22,170	\$ 169,700
Paid on Call Administrative Support	1.00	\$59,800 - \$59,800	\$ 59,800	\$ 11,931	\$ 9,933	\$ 81,664
Part-Time Firefighters	6.50	\$14.55 - \$28.75 per Hour	\$ 283,800	\$ 660	\$ 21,711	\$ 306,171
Workers Compensation				\$ 28,108		\$ 28,108
	<b>8.50</b>		<b>\$ 477,073</b>	<b>\$ 54,756</b>	<b>\$ 53,813</b>	<b>\$ 585,642</b>
<b>Public Works</b>						
Public Works Director	1.00	\$99,008 - \$99,008	\$ 99,008	\$ 39,610	\$ 16,445	\$ 155,063
Deputy Director	1.00	\$86,008 - \$86,008	\$ 86,008	\$ 46,340	\$ 14,286	\$ 146,634
Tier I - Foremen	1.00	\$83,117 - \$83,117	\$ 83,117	\$ 22,933	\$ 13,806	\$ 119,856
Tier I - Equipment Operator	2.00	\$70,012 - \$75,712	\$ 145,725	\$ 13,283	\$ 24,205	\$ 183,213
Tier I - Mechanic	1.00	\$86,653 - \$86,653	\$ 86,653	\$ 32,048	\$ 14,393	\$ 133,094
Tier II - CDL	4.00	\$51,418 - \$51,418	\$ 205,670	\$ 71,206	\$ 34,162	\$ 311,038
Seasonal	4.00		\$ 125,000	\$ -	\$ 9,563	\$ 134,563
Overtime			\$ 40,000		\$ 4,852	\$ 44,852
Workers Compensation				\$ 38,605		\$ 38,605
	<b>14.00</b>		<b>\$ 871,181</b>	<b>\$ 264,025</b>	<b>\$ 131,712</b>	<b>\$ 1,266,917</b>
<b>Village Totals</b>	<b>62.25</b>		<b>\$ 4,461,349</b>	<b>\$ 1,202,749</b>	<b>\$ 710,504</b>	<b>\$ 6,122,102</b>