



# 2014 Annual Budget

For the Fiscal Year Beginning January 1, 2014



**The City of Berwyn**

**Robert J. Lovero**  
Mayor

**A Century of Progress with Pride**

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**2014 Annual Budget**

**Members of the City Council**

Nona Chapman  
Jeffrey Boyajian  
Margaret Paul  
Robert Fejt  
Cesar Santoy  
Theodore Polashek  
Rafael Avila  
Nora Laureto

Alderman, 1<sup>st</sup> Ward  
Alderman, 2<sup>nd</sup> Ward  
Alderman, 3<sup>rd</sup> Ward  
Alderman, 4<sup>th</sup> Ward  
Alderman, 5<sup>th</sup> Ward  
Alderman, 6<sup>th</sup> Ward  
Alderman, 7<sup>th</sup> Ward  
Aldermen, 8<sup>th</sup> Ward

**Administrators**

Robert Lovero  
Joseph Kroc  
Thomas Pavlik  
Brian Pabst  
Anthony Bertuca  
Cynthia Montavon  
James Frank  
Tammy Clausen  
Denis O'Halloran  
James Ritz  
Charles Lazzara  
Anthony Martinucci  
Robert Schiller  
David Jelonek

Mayor  
Treasurer  
Clerk  
City Administrator  
City Attorney  
Director, Community Development  
Director, Information Technology  
Director, Library Services  
Fire Chief  
Police Chief  
Director, Building Department  
Director, Recreation Department  
Director, Public Works  
Director, Finance

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**Report Prepared By**

Finance Department

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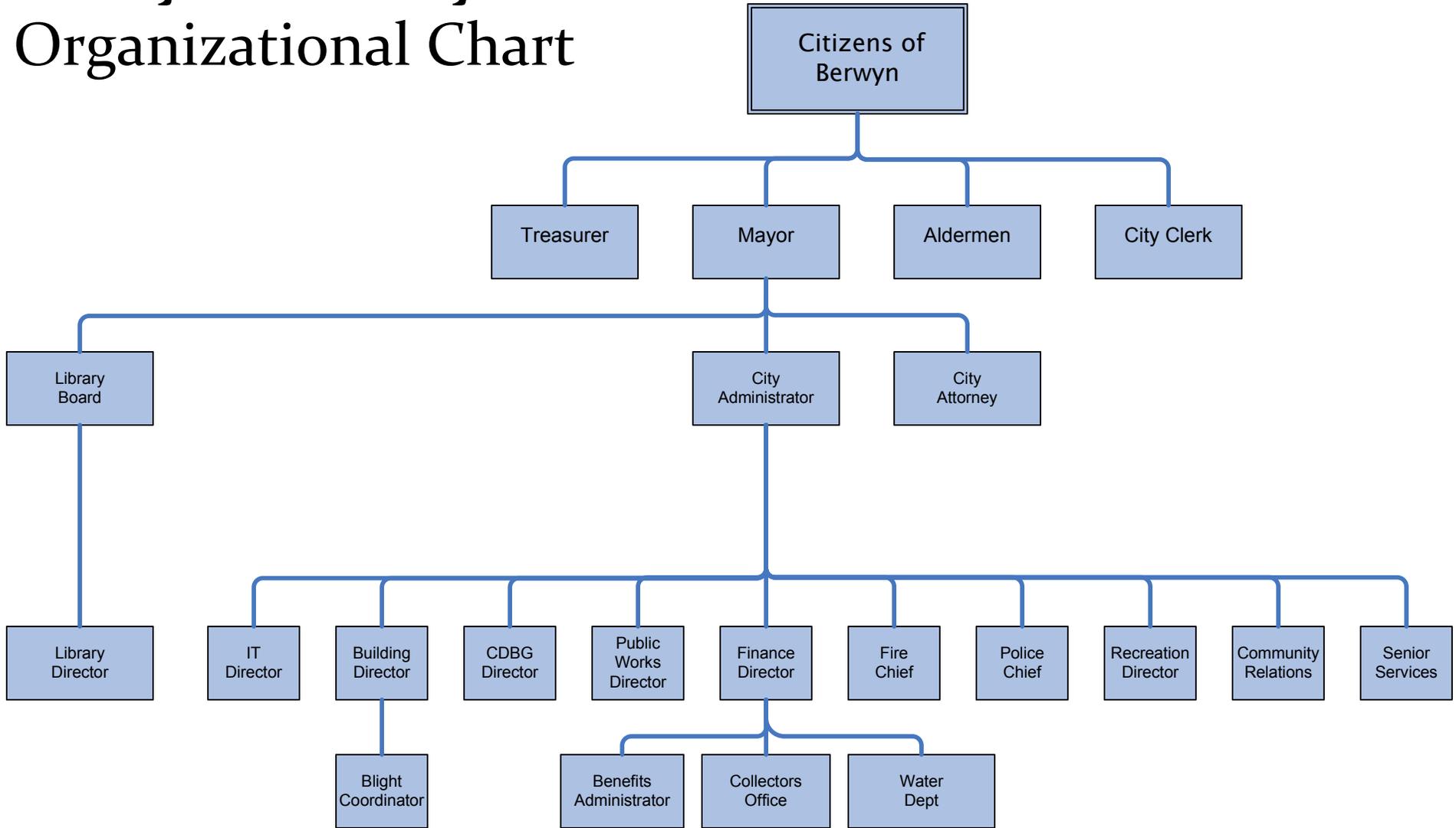
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# City of Berwyn Organizational Chart



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**Description of Budget Process**

The City uses the following procedures in establishing the budget.

- The Mayor submits to the City Council Members a proposed operating budget for the fiscal year commencing on the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- Public Hearings are conducted by the City to obtain taxpayer comments.
- Subsequently, the budget is legally enacted through the passage of an ordinance.
- Formal budgetary control is at the department level in the general fund or fund level for all other funds.
- Budgetary authority lapses at year end.
- State law requires that “expenditures be made in conformity with the budget.” Transfers between line items in cost centers may be made by administrative action. Any amount to be transferred between cost centers would require Council approval
- Budgeted amounts are originally adopted, with the exceptions of Council approved budget amendments which are reflected in the financial statements.

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**2014 Budget Message from Mayor Robert J. Lovero**

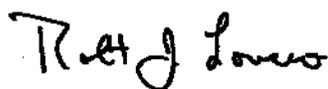
In accordance with the efforts of Finance Director David Jelonek and the entire Finance Department, it is my pleasure to present the timeliest budget for the City of Berwyn in recent history. Berwyn's Fiscal Year 2014 budget allows for a conservative blueprint of revenues and expenditures as Berwyn enters the 2014 budget cycle.

With evidence mounting that a broad based and global economic recovery is underway, Berwyn remains well positioned to continue building on its recent growth. Both our commercial and residential property markets have seen some of the most significant signs of strength since the downturn began.

Looking forward, 2014's Budget will build upon my administration's long term goal of correcting long standing structural imbalances in order to provide for a more stable and prosperous Berwyn. In 2013 I was proud that we began to address the unfunded liability in our Police and Fire Pension Funds; a reality that too many governments continue to ignore. In 2014, we will continue this theme and begin to make significant structural changes in order to reduce budgetary reliance on debt restructuring.

Berwyn's 2014 Budget exemplifies the dedicated fiscal discipline needed to correct these deeply held structural imbalances. I'm proud that Berwyn's Budget Committee has joined with me and risen to the challenge. Through their leadership and our staff's professionalism, I know that Berwyn's best days are yet to come.

Respectfully,



Robert J. Lovero  
Mayor

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**Budgetary Structure**

The City of Berwyn is striving to create structural balance to the annual budget by focusing on three key areas:

1. Funding operations without employing deficit spending.
2. Establish reserve levels as required by the City's Fund Balance Policy.
3. Reducing the amount of debt restructuring necessary to pay current portions of long-term debt.

**Funding of Operations**

The 2014 Budget in the General Fund calls for revenues to fund expenditures without reducing the fund balance that has been increased annually beginning with fiscal year 2009. For four years (2005-2008), the City's operations depleted operational fund balance (the accumulation of revenues in excess of expenditures over time and valued at December 31 each year) from \$8.5 million at the end of 2004 to approximately \$148,000 at the end of 2008. From 2009 to 2012, the total fund balance has grown to \$6.8 million while the City has stabilized the funding for crucial City services that are the backbone of any strong community such as police, fire, and public works.

**Establish Reserve Levels**

Per the City's Fund Balance Policy, the General and Library Funds are to maintain an unassigned fund balance (an amount that is not bound for any specific purpose) that is 16% of the following year's expenditure budget. Neither fund, through the end of 2012, was at that level. The General Fund's unassigned amount was at \$5.95 million (12.2% of the 2013 adopted General Fund expenditure budget). The Library Fund's unassigned amount was \$31,565 (1% of the 2013 adopted Library Fund expenditure budget). In 2013, the City is anticipated to add an additional \$2.6 million to total fund balance with a majority being unassigned. Additionally, the Library is expected to add approximately \$88,000 to total fund balance. In 2014, the Library will be deficit spending as it is planning to use their accumulated fund balance amount to pay for a one-time capital expenditure that will significantly enhance library operations. In 2014, the General Fund budget shows increase in fund balance in the amount of approximately \$16,000.

The main objective of the 16% fund balance requirement is to allow for the City and Library to operate over the first two months of the year while waiting for the first installment of property taxes to be received in March. The theory is that if the City did not receive any revenues during the first two months of the year that would fund the

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**Budgetary Structure**

expenditures over that time frame, the City could meet their financial obligations without borrowing in the short term to cover costs prior to the receipt of property taxes.

**Begin Debt Restructuring Phase Out**

The City has relied upon debt restructuring to achieve funding for operations and increasing unassigned fund balances to ensure a reserve is available to meet obligations of the City. Debt restructuring has resulted in refunding current year bond repayments with a bond issuance where the bond proceeds received are paying off a portion of the current payments required. In the previous year, the City issued \$5.3 million in bonds for current refunding. With the property tax levy passed by the City Council in December 2013 to fund fiscal year 2014 operations, the annual restructuring amount necessary will be decreased to \$4.5 million. This reduction of bond refunding is the beginning of the next phase of restoring budgetary structure where the City is to begin closing the structural imbalance where borrowing is necessary to meet all City obligations. The goal of the City is to create a budgetary structure where revenues are fully funding operations and debt repayments.

**Future**

The City has strived over the past several years to be conservative in its approach in budgeting and ensuring that revenues fully fund expenditures. As a part of that approach, the City has also restructured debt to ensure that the full repayment of the debt does not extend past a 20 year horizon. With the General Fund able to fully fund operations and fund balances growing over the past several years, the City is in position to start reducing the need for debt restructuring and begin paying down the debt. In the past, the City made choices to either fund debt or fund operations, not both. For a City to strive in the present and the future, critical decision-making is imperative to be able to fund all obligations, including pensions. The City has worked diligently to build a foundation for fiscal stability without forfeiting critical functions such as public safety and public works. Although there is still work to be done, the City's path to fiscal responsibility is clear and in sight.

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**A Look Back and a Look Ahead**

The City had some notable accomplishments in fiscal year 2013 and was the recipient of some bright economic news in the housing market. Such accomplishments are as follows:

- The City began to take action against unfunded pension liabilities for Police and Fire Pensions, in advance of the enforcement of Illinois State Law requiring the City to fund pensions annually at a level to achieve 90% funding by 2040, by issuing \$30 million in bonds. This approach allows the City to issue bonds to eliminate the unfunded liability over a 10-year span that will ease the increase in property tax burden on the City's residents rather than increasing taxes dramatically in the present to meet the funding requirements. Additionally, issuing bonds over this time frame will allow the City to react to any changes in state legislation that may affect future debt issuances.
- In October 2013, Standard & Poor's upgraded the City's credit rating to A from A-. This upgrade allowed the City to save approximately 0.15% in interest rate for the pension bonds issued.
- An improving housing market has lead to increased revenues in real estate transfer taxes and local improvement permits where both revenue streams exceeded the 2013 budgeted amount. Combined, these projected revenues for 2013 are expected to be close to \$550,000 over budget. The increase in real estate transfer taxes signals not only an increase in the volume of homes sold, but also an increase in home values which is good for all residents.
- The projected increase to fund balance in the General Fund at the end of 2013 in the amount of \$2.6 million means another year of increasing the fund balance reserves that had bottomed out in 2008. If this projection stays true, the City should be close to achieving its goal of maintaining an unassigned fund balance in an amount that is 16% of 2014 budgeted expenditures.
- The new Harlem Avenue Tax Incremental Fund District is receiving increment and will allow the City to continue creating new developments in the coming years.
- The City sold the bank building on the corner of Oak Park Avenue and Cermak Road to a developer that should yield a new business by summer 2014.

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**A Look Back and a Look Ahead**

Looking forward to 2014, the City plans to accomplish the following:

- The City will be using revenues to close the gap of structural imbalance that the City faces by nearly \$800,000 this year.
- A capital improvement plan should be adopted in order to detail the needs of the City and begin the process of determining how to fund such projects going forward.
- The City's Finance Department will begin the process to produce a 3-year budget for fiscal years 2015-2017. This effort should help the City forecast future costs and revenue streams necessary to meet those needs.
- Continue fiscal responsibility to maintain the City's improved credit rating.
- Continue successful economic development by bringing new businesses to Berwyn.
- The City will look to complete the streetscape design engineering for the Depot District which will make the area more pedestrian friendly.
- Continue water main replacement and repairs to enhance water delivery infrastructure to the City's residents.
- Continue to evaluate the City's pension funding program and adapt to any potential changes in State law affecting the funding levels necessary for municipalities to achieve.

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**Community Profile**

Berwyn, “The City of Homes” and a Centennial City, was incorporated June 6, 1908. Back then, Berwyn’s population was approximately 5,000 and the community was established from a settlement called LaVergne on the south side and a portion of Oak Park on the north. It was mainly farmland with few roads and much unoccupied land between the first homes being built.

During the 1920’s and 1930’s, the time of Berwyn’s largest residential development, many solidly-built brick bungalows were built. That housing stock, along with the variety of homes built through the 1940’s, established Berwyn’s reputation as a stable, family-oriented community. Today, the city’s population is well over 57,000 and Berwyn proudly boasts the largest collection of Chicago-style bungalows in the nation, as well as a substantial stock of multi-family apartment buildings and condominiums.

Location is one of Berwyn’s greatest assets. It is less than ten miles west of Chicago’s main business district, the “Loop,” and is situated between two major expressways, the Eisenhower (I-290) to the north and the Stevenson (I-55) to the south. Berwynites have the convenience of railroad and bus transportation to Chicago and all its surrounding suburbs. METRA commuter railroad trains run directly through the heart of Berwyn’s “Depot District,” and the suburban PACE bus system serves all the main streets of the city. Residents and visitors find it easy to drive to and from the Chicago area’s two main airports, O’Hare Field and Midway.

Berwyn enjoys a wide ethnic diversity of its residents. Large numbers of Czechs and Slovaks were part of the original settlers of the city, along with many Italians, Greeks, Poles, Yugoslavians and Ukrainians. In recent years, many people of Hispanic, African and Asian decent have settled in the city. Berwyn values its proud reputation as a residential community of hard-working, middle-class families. It’s composed mainly of hardworking families merged with young professionals and individuals who practice a variety of religions and lifestyles.

The City has thriving business districts featuring retail, dining and service-oriented businesses. MacNeal Hospital and Turano Baking Company are two of the largest employers, along with Berwyn’s municipal government.

Schools, churches, parks and recreation are all-important in Berwyn. The public school system consists of elementary school districts #98 and #100 and Morton High School District #201, along with Morton Community College located in neighboring Cicero. Those schools are complemented by two parochial schools, St. Odilo and St. Leonard, which serve students from kindergarten through eighth grade.

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**Community Profile**

More than one dozen public parks and community centers afford a wide variety of recreational opportunities. The Berwyn Park District and the North Berwyn Park District, along with the Berwyn Recreation Department, a department of city government, provide recreation programs that involve all categories of sports for all ages as well as three swimming pools, a multitude of playgrounds, tennis courts, picnic / play areas and well-maintained green spaces throughout the city.

Berwyn is home to many community service organizations that meet the needs of all residents. Many of these non-profit organizations receive funding through a Community Development Block Grant (CDBG). Berwyn operates the CDBG as a fund separate from city government and several employees oversee its administration. The Berwyn Development Corporation (BDC) is a 501(c)3 corporation established to work closely with city government to assist in administering four tax Increment financing districts (TIF districts) to benefit businesses and residents and improve the city's economic status. The BDC also serves as a chamber of commerce for the city and operates a variety of programs that benefit residents and business people alike.

Public safety is a top priority in Berwyn. The city boasts a regular, full-time fire department with more than 70 employees who work from three fire stations. The police department is well-staffed with more than 240 police personnel, as well as an auxiliary police department and an active group of citizen volunteers and a well-organized Neighborhood Watch Organization. Berwyn recently opened a state-of-the-art police facility and a new fire station to serve the north side of the city.

The Berwyn Health Department operates independently of the city as part of Berwyn Township government and serves the entire Berwyn area to meet the public health needs of the community. The city of Berwyn's full-time Public Works Department fulfills the responsibilities of maintaining the city's streets and infrastructure and operates the water and sewer utilities as an enterprise fund. Other utilities that serve the city's residents, such as garbage collection, are operated privately under city contracts.

Berwyn's city hall is located at 6700 W. 26<sup>th</sup> St., Berwyn, IL 60402. The main phone line is (708)788-2660. Berwyn's city government consists of the mayor, city clerk, city treasurer, eight aldermen and a city administrator, all of whom preside over 17 city departments that serve the needs of everyone who lives, works or visits Berwyn.

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**Description of City Funds and Accounting Structure**

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The City's fiscal year is the calendar year. As required by Illinois Statutes, budgets are adopted for the City's funds, which are classified and defined as follows:

The City has established the General Fund and the Debt Service Fund as the major funds for the purpose of financial reporting. The General Fund is always established as a major fund. The determination of other major funds is made by the following calculation: If assets, liabilities, revenues, or expenditures in any specific fund account for 10% or more of the total assets, liabilities, revenues, or expenditures in all governmental funds, then these funds are considered major.

**Governmental Fund Types**

These are the funds through which most of the functions of the City 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 City 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 City's governmental funds:

**General Fund –**

The General Fund is the primary operating fund of the City. 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 City including: general government, police, fire, public works, economic development, senior services and culture and recreation.

**Special Revenue Funds –**

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are designated or legally restricted to expenditure for specified purposes. Special revenue funds utilized by the City include the following:

Library Fund – Used to account for all resources and expenditures related to the Berwyn Public Library.

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**Description of City Funds and Accounting Structure**

Motor Fuel Tax Fund – Used to account for the operation of street maintenance programs and capital projects as authorized by the Illinois Department of Transportation. Financing is provided from the City's share of gasoline taxes.

Harlem, Ogden, Roosevelt, and South Berwyn Tax Increment Financing (TIF) Funds – Used to account 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.

CDBG Fund – This fund is used to account for the revenues and expenditures incurred under the City's Community Development Block Grant (CDBG) program.

Foreign Fire Fund - This fund accounts for the proceeds and spending of the foreign fire insurance tax.

Other special revenue funds that appear in the City's audited financial statements but are not budgeted are the Grant Fund, Emergency 911 Fund, Neighborhood Stabilization Program (NSP) Fund, Cermak TIF Fund and the Asset Forfeiture Fund.

**Debt Service Fund –**

The Debt Service Fund is used to account for the repayment of principal and interest on long-term obligations. Expenditures are financed through the annual property tax levy.

**Capital Projects Funds –**

Capital Projects 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.

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**Description of City Funds and Accounting Structure**

**Proprietary 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 City also appropriates the capital expenditures for the proprietary funds. The City prepares budgets for the following proprietary fund types:

**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, including depreciation. The City operates the Utility Fund and the Parking Garage Fund as Enterprise funds.

Utility Fund – The Utility Fund is used to account for all costs of providing water, sewer and garbage service to the residents and businesses within the City of Berwyn. This fund is supported solely by user charges for these services.

Parking Garage Fund – The Parking Garage Fund is used to account for all costs of operating the municipal parking garage in the Depot TIF district. This fund is supported by user charges for parking in the garage.

**Internal Service Funds –**

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the City.

Insurance Fund – The Insurance Fund is used to account for all costs of providing workmen's compensation, general liability, boiler and property coverage for all of the City's employees and its equipment. The Insurance Fund then charges a fee to all of the other departments of the City based on claims history or other allocation method.

**City of Berwyn  
Budget Summary - All Funds  
2014 Budget**

Fund	Special Revenue Funds						
	General Fund	Library Fund	Community Development Fund	Foreign Fire Tax Fund	Motor Fuel Tax Fund	S. Berwyn TIF Fund	Harlem TIF Fund
2014 Budget							
<b>Revenues</b>							
Taxes	\$ 38,103,607	\$ 2,986,312	\$ -	\$ 63,779	\$ -	\$ 1,075,328	\$ 314,000
Licenses and Permits	3,079,500	-	-	-	-	-	-
Charges for Services	1,552,050	-	-	-	-	-	-
Fines	4,667,000	30,000	-	-	-	-	-
Intergovernmental Revenues	102,000	140,000	2,221,430	-	1,664,050	-	-
Miscellaneous Revenues	2,028,682	45,100	-	-	-	2,000	1,000
Other Financing Sources	737,500	5,000	553,007	-	-	-	-
<b>Total Revenues</b>	<b>50,270,339</b>	<b>3,206,412</b>	<b>2,774,437</b>	<b>63,779</b>	<b>1,664,050</b>	<b>1,077,328</b>	<b>315,000</b>
<b>Expenditures</b>							
General Government	\$ 4,763,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	36,508,635	-	-	63,779	-	-	-
Public Works	6,294,733	-	889,265	-	1,390,000	-	-
Economic Development	230,347	-	1,885,172	-	-	458,286	365,000
Culture and Recreation	1,903,979	3,321,552	-	-	-	-	-
Garbage	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	195,890	-
Water and Sewer	-	-	-	-	-	-	-
Municipal Garage	-	-	-	-	-	-	-
Claims expense	-	-	-	-	-	-	-
Other Financing Uses	553,007	-	-	-	380,000	458,144	-
<b>Total Expenditures</b>	<b>50,254,171</b>	<b>3,321,552</b>	<b>2,774,437</b>	<b>63,779</b>	<b>1,770,000</b>	<b>1,112,320</b>	<b>365,000</b>
Surplus / (Deficit)	16,168	(115,140)	-	-	(105,950)	(34,992)	(50,000)
Projected Beginning Fund Balance	9,376,701	119,432	(365,851)	75,886	752,839	172,793	60,785
Estimated Ending Fund Balance	<u>\$ 9,392,869</u>	<u>\$ 4,292</u>	<u>\$ (365,851)</u>	<u>\$ 75,886</u>	<u>\$ 646,889</u>	<u>\$ 137,801</u>	<u>\$ 10,785</u>

**City of Berwyn  
Budget Summary - All Funds  
2014 Budget**

Fund	Special Revenue Funds		Capital Projects Fund	Debt Service Fund	Utilities Fund	Parking Garage Fund	Internal Service Fund	Total All Funds
	Roosevelt TIF Fund	Ogden Ave TIF Fund						
2014 Budget								
<b>Revenues</b>								
Taxes	\$ 554,490	\$ 1,095,483	\$ -	\$ 4,366,039	\$ -	\$ -	\$ -	\$ 48,559,038
Licenses and Permits	-	-	-	-	-	50,000	-	3,129,500
Charges for Services	-	-	-	-	13,897,243	100,000	2,850,516	18,399,809
Fines	-	-	-	-	1,005,000	-	-	5,702,000
Intergovernmental Revenues	-	-	-	-	-	-	-	4,127,480
Miscellaneous Revenues	2,000	2,000	2,500	-	6,500	-	-	2,089,782
Other Financing Sources	-	-	-	5,883,299	-	-	-	7,178,806
<b>Total Revenues</b>	<b>556,490</b>	<b>1,097,483</b>	<b>2,500</b>	<b>10,249,338</b>	<b>14,908,743</b>	<b>150,000</b>	<b>2,850,516</b>	<b>89,186,415</b>
<b>Expenditures</b>								
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,763,470
Public Safety	-	-	-	-	-	-	-	36,572,414
Public Works	-	-	-	-	-	-	-	8,573,998
Economic Development	482,708	476,777	-	-	-	-	-	3,898,290
Culture and Recreation	-	-	-	-	-	-	-	5,225,531
Garbage	-	-	-	-	4,384,367	-	-	4,384,367
Capital	-	-	2,000,000	-	-	-	-	2,000,000
Debt Service	-	287,100	-	10,249,338	119,588	-	-	10,851,916
Water and Sewer	-	-	-	-	10,828,921	-	-	10,828,921
Municipal Garage	-	-	-	-	-	78,539	-	78,539
Claims expense	-	-	-	-	-	-	2,850,516	2,850,516
Other Financing Uses	272,084	415,000	-	-	-	-	-	2,078,235
<b>Total Expenditures</b>	<b>754,792</b>	<b>1,178,877</b>	<b>2,000,000</b>	<b>10,249,338</b>	<b>15,332,876</b>	<b>78,539</b>	<b>2,850,516</b>	<b>92,106,197</b>
Surplus / (Deficit)	(198,302)	(81,394)	(1,997,500)	-	(424,133)	71,461	-	(2,919,782)
Projected Beginning Fund Balance	828,296	2,834,576	2,037,776	600,672	25,908,973	10,130,891	633,354	53,167,123
Estimated Ending Fund Balance	\$ 629,994	\$ 2,753,182	\$ 40,276	\$ 600,672	\$ 25,484,840	\$ 10,202,352	\$ 633,354	\$ 50,247,341

**City of Berwyn  
General Fund Summary  
2014 Budget**

	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change	
						Amount	Percent
<b>Revenues</b>							
Taxes	\$ 31,377,896	\$ 36,144,024	\$ 37,286,659	\$ 37,137,906	\$ 38,103,607	\$ 965,701	3%
Licenses and Permits	3,005,807	2,885,225	3,072,661	2,902,400	3,079,500	177,100	6%
Charges for Services	5,675,987	1,801,363	1,599,843	1,460,750	1,552,050	91,300	6%
Fines	4,885,759	5,620,250	5,013,762	5,015,000	4,667,000	(348,000)	-7%
Intergovernmental Revenues	100,738	103,820	52,681	102,000	102,000	-	0%
Miscellaneous Revenues	1,792,760	2,244,239	2,304,102	2,149,434	2,028,682	(120,752)	-6%
Other Financing Sources	<u>4,756,547</u>	<u>1,425,490</u>	<u>30,864,953</u>	<u>30,892,500</u>	<u>737,500</u>	<u>(30,155,000)</u>	<u>-98%</u>
<b>TOTAL REVENUES</b>	<u>51,595,494</u>	<u>50,224,411</u>	<u>80,194,660</u>	<u>79,659,990</u>	<u>50,270,339</u>	<u>(29,389,651)</u>	<u>-37%</u>
<b>Expenditures</b>							
Mayor	\$ 132,423	\$ 153,660	\$ 154,770	\$ 161,686	\$ 162,846	\$ 1,160	1%
City Administrator	287,984	356,295	396,256	400,034	428,216	28,182	7%
Clerk	206,597	177,921	168,470	201,769	210,360	8,591	4%
Treasurer	26,908	33,566	36,772	37,752	55,480	17,728	47%
Council	201,832	221,346	201,726	230,728	222,313	(8,415)	-4%
Legal	1,019,688	854,040	885,445	924,497	934,700	10,203	1%
Finance	1,426,665	1,532,516	1,558,325	1,621,180	1,613,126	(8,054)	0%
Information Technology	846,127	850,554	886,498	986,287	1,013,429	27,142	3%
Statutory	157,140	102,253	113,573	147,650	123,000	(24,650)	-17%
Fire	12,560,097	12,598,741	27,612,577	28,191,765	13,005,346	(15,186,419)	-54%
Police	21,023,678	23,109,320	37,381,238	37,820,912	23,405,384	(14,415,528)	-38%
Fire and Police Commission	36,632	74,359	29,895	97,967	97,905	(62)	0%
Building / Neighborhood Affairs	1,204,651	1,272,439	1,462,744	1,485,876	1,585,415	99,539	7%
Public Works	3,906,156	4,184,381	4,113,707	4,319,276	4,709,318	390,042	9%
Zoning	13,541	11,816	10,208	11,847	10,847	(1,000)	-8%
Committee and Planning	52,100	226,733	221,558	238,000	219,500	(18,500)	-8%
Recreation	1,587,576	1,439,679	1,414,290	1,550,437	1,601,068	50,631	3%
Community Relations	6,089	6,164	6,205	7,700	7,691	(9)	0%
Garbage	4,086,307	-	-	-	-	-	-
Senior Services	237,426	252,517	274,113	282,680	295,220	12,540	4%
Bond Issuance	-	-	302,828	350,000	-	(350,000)	-100%
Transfer to other funds	-	<u>463,282</u>	<u>386,132</u>	<u>355,519</u>	<u>553,007</u>	<u>197,488</u>	<u>56%</u>
<b>Total General Fund Expenditures</b>	<u>49,019,617</u>	<u>47,921,582</u>	<u>77,617,330</u>	<u>79,423,562</u>	<u>50,254,171</u>	<u>(29,169,391)</u>	<u>-37%</u>
Revenues less Expenditures	2,575,877	2,302,829	2,577,330	236,428	16,168	(220,260)	-93%
Fund Balance Beginning (As Restated)	<u>1,920,665</u>	<u>4,496,542</u>	<u>6,799,371</u>	<u>6,799,371</u>	<u>9,376,701</u>		
Projected Ending Fund Balance	<u>\$ 4,496,542</u>	<u>\$ 6,799,371</u>	<u>\$ 9,376,701</u>	<u>\$ 7,035,799</u>	<u>\$ 9,392,869</u>		

**City of Berwyn  
2014  
Annual Budget**

For the Fiscal Year Beginning January 1, 2014

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**Revenue Streams**

The City relies on a variety of revenue streams to fund services. Many of these revenues are subject to economic fluctuations.

**Property taxes –**

Property taxes are levied upon all City 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 City by December 31 each year to be collected the year after. Property taxes are collected by the County in two installments, the first in March and the second as early as August and as late as November. The second installment bills are based on the previous December's levy. However the first installment collection is based on the levy from two years before. The chart below summarizes the General Fund's reliance on property taxes. Please note that the increase in total 2013 General Fund revenues in comparison to 2012 is due to the \$30 million in bonds issued for pension funding.

Summary of General Fund Property Taxes			
Revenue Year	2012	Projected	Budgeted
Levy Year	2011	2013	2013
		2012	2012
Property Taxes	\$ 20,050,023	\$ 20,226,155	\$ 20,481,906
Total Revenues	50,224,411	80,194,660	79,659,990
% of total	40%	25%	26%

The General Fund receives only a portion of the total property taxes levied in the City. The chart on the following page shows the components of the total tax levy for the last two years. All information was taken from the levy ordinances net of abatements. Please note the increase in the bond and interest levy is geared at decreasing the amount of restructuring bonds to be issued during 2014 as discussed in the Budgetary Structure section of this document.

**City of Berwyn  
2014  
Annual Budget**

For the Fiscal Year Beginning January 1, 2014

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**Revenue Streams**

Revenue Year Levy Year	Composition of Property Taxes	
	2013 2012	2014 2013
Corporate	\$ 15,518,562	\$ 16,668,505
Fire Pension	2,534,586	2,027,341
Police Pension	2,428,758	1,929,011
Total General Fund	20,481,906	20,624,857
Library	2,986,312	2,986,312
Bond and Interest	1,965,607	4,366,039
Total Levy	<u>\$ 25,433,825</u>	<u>\$ 27,977,208</u>

The City also receives revenue from other types of taxes. The amounts of these taxes and the process by which they are accrued and received by the City are described below.

**State Income Taxes –**

Income tax is a state shared tax that is distributed on a per capita basis and is based on the average income statewide. This revenue account fluctuates annually depending on economic conditions.

**1% State Sales and Home Rule Sales Taxes –**

The City receives two types of sales taxes, one from the state and another from a sales tax imposed through the City's home-rule status. Both the state and the home rule sales taxes are 1%.

**Municipal Utility Taxes –**

Electric, telephone and natural gas taxes 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 amounts to the City.

**Real Estate Transfer –**

Real Estate Transfer fees are accrued based on the sale price of property and remitted to the City. This tax is currently levied at 1% of sale price.

**City of Berwyn  
2014  
Annual Budget**

For the Fiscal Year Beginning January 1, 2014

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**Revenue Streams**

**All Other Taxes –**

This revenue type encompasses taxes on liquor sales, gasoline sales, parking lot taxes, video taxes, and miscellaneous taxes.

The following chart summarizes tax revenue for 2010 through 2014. Amounts for 2012 are actual, 2013 amounts are a projection based on actual receipts from the first three quarters of the year. The 2014 budget is based on 2013 projections, past years' trends and information provided by the Illinois Municipal League.

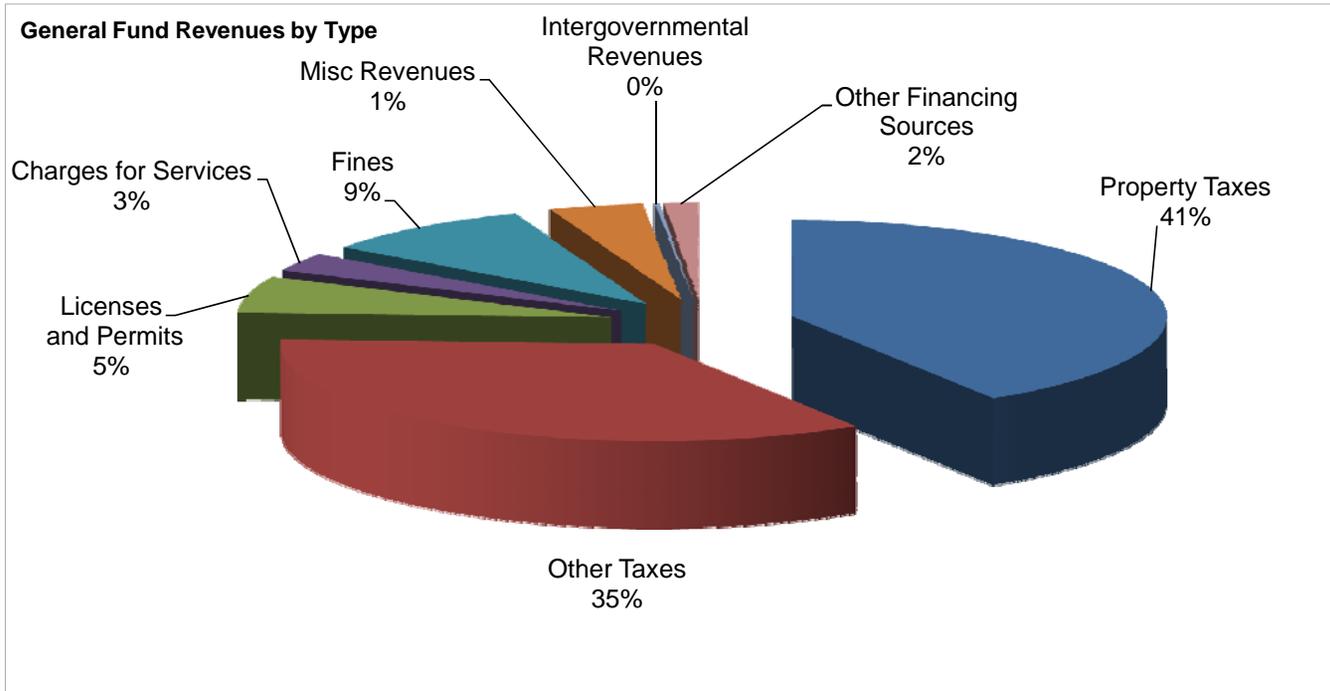
Summary of Other Tax Revenue			
Revenue Year	2012	Projected 2013	Budgeted 2014
State Income	\$ 5,914,847	\$ 6,278,674	\$ 6,360,000
1% State Sales	2,782,794	2,911,907	3,100,000
Home Rule Sales	2,073,705	2,108,533	2,300,000
Municipal Utility	3,594,627	3,555,707	3,500,000
Real Estate Transfer	1,047,766	1,357,622	1,250,000
All other	680,262	848,061	968,750
<b>Total Other Taxes</b>	<b>\$ 16,094,001</b>	<b>\$ 17,060,504</b>	<b>\$ 17,478,750</b>
Total General Fund Revenues	\$ 50,224,411	\$ 80,194,660	\$ 50,270,339
Other taxes as a % of Total Revenues	32%	21%	35%

As the table above shows, sales taxes have increased over the past four years, mainly due to the economic development occurring within the City. In 2013, income tax revenue stayed around 2012 levels as the increase in the state's distributive share per capita to municipalities was not altered. Projections for 2014 point to continued growth in that particular revenue stream per the Illinois Municipal League. After a stagnant 2010 & 2011, real estate transfer taxes showed a rebound in both 2012 & 2013. With promise in the housing market yielding rising property values, the City should continue to experience stability in that revenue line item.

The following pages show the details of the 2014 budgeted revenue lines in the General Fund.

**City of Berwyn  
Summary of General Fund Revenues  
2014 Budget**

Revenue	2011 Actual	2012 Actual	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change	
						Amount	Percent
Property Taxes	\$ 16,199,635	\$ 20,050,023	\$ 20,226,155	\$20,481,906	\$20,624,857	\$ 142,951	1%
Other Taxes	15,178,261	16,094,001	17,060,504	16,656,000	17,478,750	\$ 822,750	5%
Licenses and Permits	3,005,807	2,885,225	3,072,661	2,902,400	3,079,500	\$ 177,100	6%
Charges for Services	5,675,987	1,801,363	1,599,843	1,460,750	1,552,050	\$ 91,300	6%
Fines	4,885,759	5,620,250	5,013,762	5,015,000	4,667,000	\$ (348,000)	-7%
Miscellaneous Revenues	1,792,760	2,244,239	2,304,102	2,149,434	2,028,682	\$ (120,752)	-6%
Intergovernmental Revenues	100,738	103,820	52,681	102,000	102,000	\$ -	0%
Other Financing Sources	<u>4,756,547</u>	<u>1,425,490</u>	<u>30,864,953</u>	<u>30,892,500</u>	<u>737,500</u>	<u>\$(30,155,000)</u>	<u>-98%</u>
<b>Total General Fund Revenues</b>	<b>\$ 51,595,494</b>	<b>\$ 50,224,411</b>	<b>\$ 80,194,660</b>	<b>\$ 79,659,990</b>	<b>\$ 50,270,339</b>	<b>\$(29,389,651)</b>	<b>-37%</b>



**City of Berwyn  
General Fund Revenues  
2014 Budget**

Account Number	Revenue	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change Amount	Percent
<b>Taxes</b>								
100-4000	Taxes - Property	\$ 12,211,585	\$ 16,060,164	\$ 15,335,406	\$ 15,518,562	\$ 16,668,505	\$ 1,149,943	7%
100-4005	Taxes - Personal Prp Replacement	211,903	204,750	223,420	205,000	219,000	14,000	7%
100-4010	Taxes - State Income	5,214,365	5,914,847	6,278,674	5,900,000	6,360,000	460,000	8%
100-4015	Taxes - 1% State Sales	2,606,543	2,782,794	2,911,907	3,100,000	3,100,000	-	0%
100-4020	Taxes - Home Rule Sales	1,923,750	2,073,705	2,108,533	2,300,000	2,300,000	-	0%
100-4025	Taxes - Municipal Utility	4,018,344	3,594,627	3,555,707	3,500,000	3,500,000	-	0%
100-4030	Taxes - Liquor	143,149	161,272	165,119	168,000	175,000	7,000	4%
100-4035	Taxes - Real Estate Transfer	915,913	1,047,766	1,357,622	950,000	1,250,000	300,000	32%
100-4040	Taxes - Gasoline	126,056	287,116	296,905	390,000	380,000	(10,000)	-3%
100-4045	Taxes - Parking Lot	4,592	1,845	2,035	2,000	2,250	250	13%
100-4050	Taxes - Video	13,646	13,592	20,235	15,000	20,000	5,000	33%
100-4051	Taxes - Video Gaming	-	7,054	136,019	120,000	168,000	48,000	40%
100-4060	Taxes - Miscellaneous	-	4,633	4,328	6,000	4,500	(1,500)	-25%
100-18-4000	Taxes - Property	2,044,451	2,049,283	2,498,006	2,534,586	2,027,341	(507,245)	-20%
100-20-4000	Taxes - Property	1,943,599	1,940,576	2,392,743	2,428,758	1,929,011	(499,747)	-21%
	<b>Total Taxes</b>	<u>31,377,896</u>	<u>36,144,024</u>	<u>37,286,659</u>	<u>37,137,906</u>	<u>38,103,607</u>	<u>965,701</u>	<u>3%</u>
<b>Licenses &amp; Permits</b>								
100-4100	Vehicle Licenses - Passenger	1,135,719	1,120,637	1,140,990	1,100,000	1,125,000	25,000	2%
100-4105	Vehicle Licenses - RV	1,535	1,833	1,080	1,500	1,500	-	0%
100-4110	Vehicle Licenses - Truck	148,640	148,571	146,050	145,000	145,000	-	0%
100-4115	Vehicle Licenses - other	12,488	13,810	12,465	10,000	13,500	3,500	35%
100-4120	Permits - Commuter Parking	123,048	88,609	108,020	115,000	100,000	(15,000)	-13%
100-4125	Permits - Municipal Parking	44,842	88,580	93,163	50,000	100,000	50,000	100%
100-4130	Permits - Electric	58,425	71,400	73,950	62,000	70,000	8,000	13%
100-4135	Permits - Building	148,730	50,015	43,235	40,000	50,000	10,000	25%
100-4140	Permits - Local Improvement	559,201	552,659	696,912	550,000	625,000	75,000	14%
100-4145	Licenses - Business	316,939	319,964	382,836	419,500	419,500	-	0%
100-4150	Licenses - Liquor	188,118	205,064	173,086	204,400	205,000	600	0%
100-4160	Licenses - Pet Tag	7,185	14,830	14,645	15,000	15,000	-	0%
100-4165	Escrow Default & Service Charges	143,837	101,098	67,755	80,000	95,000	15,000	19%
100-4170	Electric Sign Inspection	55,755	40,835	44,078	55,000	45,000	(10,000)	-18%
100-4175	Certificate of Compliance	61,345	67,320	74,396	55,000	70,000	15,000	27%
	<b>Total Licenses &amp; Permits</b>	<u>3,005,807</u>	<u>2,885,225</u>	<u>3,072,661</u>	<u>2,902,400</u>	<u>3,079,500</u>	<u>177,100</u>	<u>6%</u>

**City of Berwyn  
General Fund Revenues  
2014 Budget**

Account Number	Revenue	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change Amount	Percent
<b>Charges for Services</b>								
100-4200	Sale of Gas (from COB pumps)	111,553	143,217	116,415	130,000	140,000	10,000	8%
100-4210	Commuter Parking Meters	45,768	45,706	37,490	50,000	45,000	(5,000)	-10%
100-4240	Recycling Rebate	83,882	80,962	77,578	80,000	80,000	-	0%
100-4245	Sidewalk Construction	40,186	120,808	79,225	115,000	80,000	(35,000)	-30%
100-4255-04	Special Event Revenue 100th Anniversary Celebration	-	-	-	-	-	-	-
100-4299	Other Fees for Service	8,801	130	-	-	-	-	-
100-18-4215	Paramedic Collections	576,625	772,227	674,575	500,000	650,000	150,000	30%
100-18-4299	Other Fees for Service	1,445	5,677	1,151	1,500	1,500	-	0%
100-18-4299-09	Other Fees for Service CPR Training Fees	(125)	307	(505)	500	800	300	60%
100-20-4299-11	Other Fees for Service Insurance Reports	21,995	14,570	14,117	10,000	14,500	4,500	45%
100-20-4299-13	Other Fees for Service False Alarm Activation	3,350	4,242	448	5,000	3,000	(2,000)	-40%
100-20-4299-17	Other Fees for Service Sex Offender Registration	2,192	2,160	985	1,000	1,000	-	0%
100-20-4299-19	Other Fees for Service Fingerprinting	880	1,640	1,480	1,000	1,000	-	0%
100-20-4299-21	Other Fees for Service Property Room	-	1,357	4,063	4,000	4,000	-	0%
100-20-4299-23	Other Fees for Service Miscellaneous	6,107	19,972	4,038	15,000	12,000	(3,000)	-20%
100-22-4299-01	Other Fees for Service Application Fees	-	-	-	3,000	3,000	-	-
100-24-4285	Plumbing Inspection	-	65,890	66,905	60,000	60,000	-	0%
100-30-4255-02	Special Event Revenue National Night Out	7,598	23,650	38,125	37,500	5,000	(32,500)	-87%
100-32-4225	Recreation Revenues	1,026	2,580	2,816	3,750	3,750	-	0%
100-32-4225-01	Recreation Revenues Athletics	112,094	92,163	77,552	84,500	80,000	(4,500)	-5%
100-32-4225-02	Recreation Revenues Adult Programs	32,107	28,121	31,719	36,500	35,000	(1,500)	-4%
100-32-4225-03	Recreation Revenues Children's Programs	200,332	260,626	291,295	200,000	215,000	15,000	8%
100-32-4225-04	Recreation Revenues Pool	76,619	71,492	47,698	80,000	80,000	-	0%
100-32-4225-05	Recreation Revenues Concessions	13,829	12,287	8,639	17,500	12,500	(5,000)	-29%
100-32-4225-07	Recreation Revenues Special Events	(180)	-	400	-	-	-	-
100-32-4255	Special Event Revenue	1,053	24	14	500	500	-	0%
100-32-4270	Rental Revenue	5,140	1,036	3,799	3,000	3,000	-	0%
100-36-4300	Fees - Garbage	4,295,663	-	-	-	-	-	-
100-46-4255-03	Special Event Revenue Senior Breakfast	5,885	4,425	(40)	2,500	2,500	-	0%
100-46-4299	Other Fees for Service	22,162	26,094	19,861	19,000	19,000	-	0%
	<b>Total Charges for Services</b>	<b>5,675,987</b>	<b>1,801,363</b>	<b>1,599,843</b>	<b>1,460,750</b>	<b>1,552,050</b>	<b>91,300</b>	<b>6%</b>
<b>Fines</b>								
100-20-4310	Fees - Towing	15,370	12,156	1,176	16,000	16,000	-	0%
100-20-4311	Fines - Impound Vehicles	1,074,975	753,300	325,975	625,000	350,000	(275,000)	-44%
100-20-4315	Fines - Parking Tickets	(1,075)	1,913,607	1,880,765	1,950,000	1,950,000	-	0%
100-20-4320	Fines - Cook County Court	168,137	144,670	110,932	110,000	100,000	(10,000)	-9%
100-20-4325	Fines - Local Ordinance	66,960	105,278	47,150	80,000	40,000	(40,000)	-50%
100-20-4330	Fines - Adjudication Court	25,085	-	(310)	-	-	-	-
100-20-4340	Fines - Compliance Tickets	1,979,995	205,260	186,198	150,000	175,000	25,000	17%
100-20-4345	Fines - Red Light Photo Enforcement	838,923	1,880,943	1,880,375	1,550,000	1,500,000	(50,000)	-3%
100-20-4355-09	Fines - Other Booting	32,445	34,245	28,180	25,000	30,000	5,000	20%
100-20-4355-11	Fines - Other Cannabis Tickets	34,225	36,115	26,755	34,000	31,000	(3,000)	-9%
100-20-4355-31	Fines - Other Bail Bond Processing Fee	-	-	-	-	-	-	-
100-24-4325	Fines - Local Ordinance	496,475	529,441	524,846	450,000	475,000	25,000	6%
100-24-4330	Fines - Adjudication Court	10,535	-	-	12,500	-	(12,500)	-100%
100-24-4335	Fines - After the Fact	10,590	4,550	1,500	12,500	-	(12,500)	-100%
100-24-4340	Fines - Compliance Tickets	5,950	685	220	-	-	-	-
100-36-4355	Fines - Other	127,169	-	-	-	-	-	-
	<b>Total Fines</b>	<b>4,885,759</b>	<b>5,620,250</b>	<b>5,013,762</b>	<b>5,015,000</b>	<b>4,667,000</b>	<b>(348,000)</b>	<b>-7%</b>

**City of Berwyn  
General Fund Revenues  
2014 Budget**

Account Number	Revenue	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change Amount	Percent
<b>Intergovernmental Revenues</b>								
100-4410	State Allotment - Hwy Maint	100,738	103,820	52,681	102,000	102,000	-	0%
	<b>Total Intergovernmental Revenues</b>	<u>100,738</u>	<u>103,820</u>	<u>52,681</u>	<u>102,000</u>	<u>102,000</u>	<u>-</u>	<u>0%</u>
<b>Other Miscellaneous Revenues</b>								
100-4400	Grant Revenue	54,102	-	-	-	-	-	-
100-4690	Interdepartmental Charges	648,173	1,111,547	1,252,309	1,252,309	989,289	(263,020)	-21%
100-4800	Interest Income	37,737	44,897	31,886	25,000	35,000	10,000	40%
100-4805	Franchises	335,870	352,567	369,967	340,000	360,000	20,000	6%
100-4810	Cell Tower Rental	96,606	95,882	106,183	87,000	125,000	38,000	44%
100-4815	Property Rental	13,380	11,044	5,477	22,000	14,000	(8,000)	-36%
100-4830	City Property Damage	-	-	-	-	-	-	-
100-4835	Miscellaneous Revenue	31,663	57,812	62,271	40,000	55,000	15,000	38%
100-4840	American Express Rewards	28,975	108,561	43,696	122,500	140,486	17,986	15%
100-12-4250	Reimbursements - Finance	(202)	-	37,500	37,500	37,500	-	0%
100-16-4250	Reimbursements - IT	-	-	-	-	-	-	-
100-18-4250	Reimbursements - Fire	22,330	49,403	33,945	20,000	20,000	-	0%
100-18-4265	Sponsorships	143	-	-	-	-	-	-
100-18-4400	Grant Revenue - Fire	21,971	18,200	5,251	-	-	-	-
100-18-4800	Interest Income - Fire	224	92	47	-	-	-	-
100-20-4250	Reimbursements - Police	61,893	46,569	71,382	22,000	22,000	-	0%
100-20-4400	Grant Revenue - Police	82,475	104,233	56,902	48,300	78,157	29,857	62%
100-20-4800	Interest Income - Police	206	87	45	75	-	(75)	-100%
100-20-4850	Contributions - Police	5,665	7,005	13,754	2,500	-	(2,500)	-100%
100-20-59-4250	Reimbursements - Police	-	55,472	64,236	40,000	60,000	-	-
100-24-4250	Reimbursements - Building	-	102	800	-	-	-	-
100-24-4250-01	Reimbursements Buildings	53,668	43,627	79,348	40,000	40,000	-	0%
100-24-4250-02	Reimbursements Elevators	5,300	9,433	7,140	5,000	5,000	-	0%
100-26-35-4250	Reimbursements - Public Works - Streets	50,765	85,921	61,763	40,000	45,000	5,000	13%
100-26-35-4400	Grant Revenue - Public Works	194,913	(3,713)	-	-	-	-	-
100-26-37-4250	Reimbursements - Public Works - Fleet	-	-	-	-	-	-	-
100-26-37-4400	Grant Revenue - Public Works - Fleet	-	12,141	-	-	-	-	-
100-30-4400	Grant Revenue - Committee & Planning	-	2,657	-	-	-	-	-
100-32-4250	Reimbursements - Recreation	16,178	-	-	5,000	2,000	(3,000)	-60%
100-32-4265	Sponsorships	725	700	200	250	250	-	0%
100-46-4400	Grant Revenue - Senior Services	30,000	30,000	-	-	-	-	-
100-46-4850	Contributions - Senior Services	-	-	-	-	-	-	-
	<b>Total Other Miscellaneous Revenues</b>	<u>1,792,760</u>	<u>2,244,239</u>	<u>2,304,102</u>	<u>2,149,434</u>	<u>2,028,682</u>	<u>(120,752)</u>	<u>-6%</u>
<b>Other Financing Sources</b>								
100-4820	Sale of City Property	222,500	67,745	4,953	2,500	2,500	-	0%
100-4900	Transfer from Other Funds	4,303,759	1,357,745	510,000	540,000	735,000	195,000	36%
100-4905	Capital Lease Proceeds	230,288	-	-	-	-	-	-
100-4915	Debt Proceeds	-	-	30,350,000	30,350,000	-	(30,350,000)	-100%
100-4917	Bond Issue Premium	-	-	-	-	-	-	-
	<b>Total Other Financing Sources</b>	<u>4,756,547</u>	<u>1,425,490</u>	<u>30,864,953</u>	<u>30,892,500</u>	<u>737,500</u>	<u>(30,155,000)</u>	<u>-98%</u>
	<b>Total General Fund Revenues</b>	<u>\$ 51,595,494</u>	<u>\$ 50,224,411</u>	<u>\$ 80,194,660</u>	<u>\$ 79,659,990</u>	<u>\$ 50,270,339</u>	<u>\$ (29,389,651)</u>	<u>-37%</u>

**City of Berwyn  
2014  
Annual Budget**

For the Fiscal Year Beginning January 1, 2014

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**Significant Expenditures and Expenses**

The City like many municipalities is primarily a service provider. As such the largest component of its expenditures and expenses are for salaries, benefits and related payments. The City has six unions, one non-represented class and elected officials as employees.

<b>Summary of Expenditures/Expenses by Type</b>			
<b>Fiscal Year</b>	<b>2012</b>	<b>Projected 2013</b>	<b>Budgeted 2014</b>
Salaries	\$ 24,348,472	\$ 24,984,898	\$ 26,151,369
Benefits	16,798,358	47,269,247	17,566,411
Capital Projects	2,450,196	391,589	2,000,000
Debt Service	11,535,909	8,899,157	10,249,338
TIF	6,084,598	3,395,525	3,410,989
Utility	16,553,288	16,841,192	15,324,876
Internal Service	1,228,856	2,460,041	2,850,516
All other	12,947,013	11,026,125	14,552,698
Total Expenditures	<u>\$ 91,946,690</u>	<u>\$ 115,267,774</u>	<u>\$ 92,106,197</u>

The increase in the Debt Service line is primarily due to the increase in bond interest payments related to the pension bonds issued in October 2013. Due to a higher amount of workers compensation and general liability claims in 2013, the budgeted amount for internal service has increased by nearly \$400k over the 2013 projected amount. Increases in salaries are primarily based upon contractual raises and longevity increases. Benefits decreased by nearly \$30 million as the City is not issuing pension funding bonds this year. When the aforementioned pension bonds were issued, the transfer of funds to the Police and Fire Pension funds were accounted for as a benefit to those employees.

Accumulated funds still remain in the Capital Projects Fund from the 2007 and 2012 bond issuances to be mainly used for infrastructure projects. The budgeted figure of \$2 million represents the amount of funds that remain from these issuances and a majority is expected to be used in 2014. TIF funds are expected to stay in line with 2013 projected balances while the Utility fund is expected to decrease by nearly \$1.5 million as a result of reducing capital projects expenses in that fund and a lower projection of water usage based upon historical figures. The main increases in the "All other" category are for increased expenses in the Library fund, an expected increase in spending from the federally funded Community Development Block Grant, and increased non-personnel expenditures in the Public Works Department.

**City of Berwyn  
2014  
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For the Fiscal Year Beginning January 1, 2014

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**Significant Expenditures and Expenses**

As discussed in the Description of City Funds and Accounting Structure section of this report, the City has a number of special revenue funds that are not budgeted. Despite not being budgeted, two funds of note are the Cermak TIF Fund and the Asset Forfeiture Fund. The Cermak TIF expired in 2010 and therefore was not budgeted in either 2013 or 2014 as the remaining fund balance is identified for projects that extended beyond the life of the TIF. Since there is no revenue being received for this TIF anymore, the spending down of accumulated funds is not being budgeted.

The Asset Forfeiture Fund is a function of the Police Department and revenues are received from the Federal Government for assets seized that were used to commit Federal crimes. Since such revenue streams are unpredictable, budgeted figures are not determined. New in 2014 is that two police officers' salaries and benefits will be paid with Asset Forfeiture revenues in the expected amount of approximately \$170,000. Even though such revenues are unpredictable, these salaries and benefits should be paid in full with forfeiture dollars without assistance from the General Fund.

In the analysis above as well as in the following tables, benefits include all non-base salary and fringe benefit costs. This category includes overtime, health and dental insurance, FICA costs, education reimbursements, stipends for education, or clothing allowances as well as the costs for pension payments.

**General Fund Expenditures**

The breakdown of expenditures by category becomes more meaningful when reviewed for just the City's General Fund, as the primary operating fund of the City, there are fewer one-time expenditures which cause fluctuations in trend analysis.

<b>Summary of Expenditures/Expenses by Type</b>			
<b>Fiscal Year</b>	<b>2012</b>	<b>Projected 2013</b>	<b>Budgeted 2014</b>
Salaries	\$ 21,709,746	\$ 22,388,634	\$ 23,359,883
Benefits	15,210,438	45,718,209	15,887,200
Total Salaries and Benefits	<u>36,920,184</u>	<u>68,106,843</u>	<u>39,247,083</u>
Total Expenditures	<u>\$ 47,921,582</u>	<u>\$ 77,617,330</u>	<u>\$ 50,254,171</u>
Salaries and Benefits as a % of Total	77.04%	87.75%	78.10%

**City of Berwyn  
2014  
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For the Fiscal Year Beginning January 1, 2014

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**Significant Expenditures and Expenses**

**Salaries and Benefits**

The following chart summaries the amount of full-time equivalents as budgeted in 2013 and 2014.

<u>Department</u>	<u>2013</u>	<u>2014</u>
Mayor	1.50	1.50
City Administrator	2.50	2.50
City Clerk	3.00	3.00
Treasurer	1.25	1.50
City Council	8.00	8.00
Legal	2.25	2.25
Finance	12.50	12.50
Human Resources	1.00	1.00
Information Technology	4.75	5.25
Fire	81.50	82.50
Police	184.75	186.50
Fire & Police Commission	4.00	4.00
Building/Neighborhood Affairs	12.00	13.00
Streets	27.00	27.00
Zoning	6.00	6.00
Recreation	102.50	97.50
Senior Citizen's Program	6.00	7.75
Community Relations	1.00	1.00
Library	44.50	45.00
Community Development	7.00	5.25
Utilities	14.25	15.00
Asset Forfeiture	-	2.00
Total	527.25	530.00

The above chart recognizes each of the 11 elected officials and officials appointed to commission/board positions as 1 full-time equivalent. Additionally, each of the budgeted employees hired by the recreation department to aid in summer activities are calculated as a 0.25 full-time equivalent.

The following three pages summarize cost information for salaries, benefits and total costs for the last several years.

**City of Berwyn  
Summary of Salary Expenses  
2014 Budget**

Function	2010 Actual	2011 Actual	2012 Actual	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change Amount	Change Percent
Mayor	\$ 91,152	\$ 71,071	\$ 80,112	\$ 85,179	\$ 87,383	\$ 85,846	\$ (1,537)	-2%
Administrator	123,662	136,969	190,471	213,691	215,566	225,320	9,754	5%
Clerk	114,756	113,618	95,781	96,885	96,325	101,793	5,468	6%
Treasurer	20,615	18,420	18,582	18,128	18,823	32,277	13,454	71%
Council	80,001	80,001	80,126	80,001	80,001	80,001	-	0%
Legal	163,985	184,555	196,247	201,796	201,933	203,617	1,684	1%
Finance	526,094	575,356	639,450	642,723	664,040	654,705	(9,335)	-1%
Human Resources	45,911	48,214	49,384	50,840	50,646	51,153	507	1%
Information Technology	241,197	312,818	324,354	338,430	352,376	365,485	13,109	4%
<b>Total General Government</b>	<b>1,407,373</b>	<b>1,541,022</b>	<b>1,674,507</b>	<b>1,727,671</b>	<b>1,767,093</b>	<b>1,800,197</b>	<b>33,104</b>	<b>2%</b>
Fire	5,739,190	6,227,956	6,188,599	6,484,313	6,454,725	6,673,899	219,174	3%
Police	10,191,826	10,605,949	11,121,187	11,458,739	11,635,521	11,791,882	156,361	1%
Fire and Police Commission	16,002	16,002	15,849	14,002	20,000	20,000	-	0%
<b>Total Public Safety</b>	<b>15,947,018</b>	<b>16,849,907</b>	<b>17,325,635</b>	<b>17,957,055</b>	<b>18,110,246</b>	<b>18,485,781</b>	<b>375,535</b>	<b>2%</b>
Building / Neighborhood Affairs	377,123	404,647	406,892	479,607	491,774	522,300	30,526	6%
Streets	1,359,828	1,414,808	1,503,968	1,428,776	1,639,914	1,668,321	28,407	2%
<b>Total Public Works</b>	<b>1,736,951</b>	<b>1,819,455</b>	<b>1,910,860</b>	<b>1,908,384</b>	<b>2,131,688</b>	<b>2,190,621</b>	<b>58,933</b>	<b>3%</b>
Zoning	11,709	11,179	10,084	5,300	6,360	6,360	-	0%
<b>Total Economic Development</b>	<b>11,709</b>	<b>11,179</b>	<b>10,084</b>	<b>5,300</b>	<b>6,360</b>	<b>6,360</b>	<b>-</b>	<b>0%</b>
Recreation	631,354	657,766	660,307	654,509	710,000	725,000	15,000	2%
Senior Citizen's Program	-	-	123,353	130,715	134,395	146,924	12,529	9%
Community Relations	5,000	5,000	5,000	5,000	5,000	5,000	-	0%
<b>Total Culture and Recreation</b>	<b>636,354</b>	<b>662,766</b>	<b>788,660</b>	<b>790,224</b>	<b>849,395</b>	<b>876,924</b>	<b>27,529</b>	<b>3%</b>
<b>Total General Fund Salaries</b>	<b>\$ 19,739,405</b>	<b>\$ 20,884,329</b>	<b>\$ 21,709,746</b>	<b>\$ 22,388,634</b>	<b>\$ 22,864,782</b>	<b>\$ 23,359,883</b>	<b>\$ 495,101</b>	<b>2%</b>
Berwyn Public Library	1,356,062	1,482,805	1,513,471	1,532,545	1,585,973	1,598,776	12,803	1%
Senior Citizen's Program	113,854	115,290	-	-	-	-	-	-
Community Development	292,274	325,462	315,524	274,430	324,771	235,149	(89,622)	-28%
Utilities	740,193	810,457	809,731	789,289	909,532	957,561	48,029	5%
<b>City-Wide Salaries</b>	<b>\$ 22,241,788</b>	<b>\$ 23,618,343</b>	<b>\$ 24,348,472</b>	<b>\$ 24,984,898</b>	<b>\$ 25,685,058</b>	<b>\$ 26,151,369</b>	<b>\$ 466,311</b>	<b>2%</b>

**City of Berwyn  
Summary of Benefits and Related Payments  
2014 Budget**

Function	2010 Actual	2011 Actual	2012 Actual	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change Amount	Requested Budget Change Percent
Mayor	\$ 50,277	\$ 40,628	\$ 52,559	\$ 55,170	\$ 55,913	\$ 58,284	\$ 2,371	4%
Administrator	68,090	73,433	85,519	101,496	93,521	107,619	14,098	15%
Clerk	71,184	67,937	58,664	58,265	61,951	64,459	2,508	4%
Treasurer	3,909	4,223	10,795	15,570	14,565	18,522	3,957	27%
Council	61,020	89,764	112,908	103,929	108,498	101,324	(7,174)	-7%
Legal	42,179	57,692	61,161	63,666	67,077	73,067	5,990	9%
Finance	310,570	292,808	325,002	352,107	358,860	375,350	16,490	5%
Human Resources	39,431	32,748	34,801	36,151	36,494	40,445	3,951	11%
Information Technology	93,725	161,071	172,287	168,019	178,471	194,198	15,727	9%
Statutory	-	7,767	11,808	243,950	45,000	30,000	(15,000)	100%
<b>Total General Government</b>	<b>740,385</b>	<b>828,071</b>	<b>925,504</b>	<b>1,198,323</b>	<b>1,020,350</b>	<b>1,063,268</b>	<b>42,918</b>	<b>4%</b>
Fire	4,466,227	4,836,039	4,999,257	20,252,994	20,402,792	4,968,323	(15,434,469)	-76%
Police	7,252,525	7,626,217	7,896,541	22,800,466	22,965,263	8,051,061	(14,914,202)	-65%
Fire and Police Commission	4,835	1,260	1,357	1,227	1,592	1,530	(62)	-4%
<b>Total Public Safety</b>	<b>11,723,587</b>	<b>12,463,516</b>	<b>12,897,155</b>	<b>43,054,687</b>	<b>43,369,647</b>	<b>13,020,914</b>	<b>(30,348,733)</b>	<b>-70%</b>
Building / Neighborhood Affairs	258,009	251,365	254,067	297,218	315,814	363,115	47,301	15%
Streets	796,939	859,080	903,609	916,708	1,076,042	1,127,199	51,157	5%
<b>Total Public Works</b>	<b>1,054,947</b>	<b>1,110,445</b>	<b>1,157,676</b>	<b>1,213,926</b>	<b>1,391,856</b>	<b>1,490,314</b>	<b>98,458</b>	<b>7%</b>
Zoning	964	967	989	405	487	487	-	0%
<b>Total Economic Development</b>	<b>964</b>	<b>967</b>	<b>989</b>	<b>405</b>	<b>487</b>	<b>487</b>	<b>-</b>	<b>0%</b>
Recreation	200,554	203,558	192,028	212,125	223,342	269,950	46,608	21%
Senior Citizen's Program	-	-	35,922	37,538	38,475	41,076	2,601	7%
Community Relations	942	1,089	1,164	1,205	1,200	1,191	(9)	-1%
<b>Total Culture and Recreation</b>	<b>201,496</b>	<b>204,647</b>	<b>229,114</b>	<b>250,868</b>	<b>263,017</b>	<b>312,217</b>	<b>49,200</b>	<b>19%</b>
<b>Total General Fund Benefits</b>	<b>\$ 13,721,380</b>	<b>\$ 14,607,646</b>	<b>\$ 15,210,438</b>	<b>\$ 45,718,209</b>	<b>\$ 46,045,357</b>	<b>\$ 15,887,200</b>	<b>\$ (30,158,157)</b>	<b>-65%</b>
Berwyn Public Library	774,310	835,696	833,020	831,171	884,330	862,361	(21,969)	-2%
Senior Citizen's Program	35,462	37,574	-	-	-	-	-	-
Community Development	158,442	175,552	162,284	160,690	152,044	142,092	(9,952)	-7%
Utilities	534,505	577,935	592,616	559,177	666,522	674,758	8,236	1%
<b>City-Wide Benefits</b>	<b>\$ 15,224,098</b>	<b>\$ 16,234,403</b>	<b>\$ 16,798,358</b>	<b>\$ 47,269,247</b>	<b>\$ 47,748,253</b>	<b>\$ 17,566,411</b>	<b>\$ (30,181,842)</b>	<b>-63%</b>

**City of Berwyn  
Summary of Total Expenditures/Expenses  
2014 Budget**

Fund	2011 Actual	2012 Actual	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change Amount	Change Percent
General Fund Expenditures	49,019,617	47,921,582	77,617,330	79,423,562	50,254,171	(29,169,391)	-37%
Special Revenue Funds							
Berwyn Public Library	3,050,907	3,069,153	3,047,204	3,182,858	3,321,552	138,694	4%
Community Development	1,938,315	1,522,754	769,117	1,679,585	2,774,437	1,094,852	65%
Foreign Fire	22,566	25,756	33,685	80,754	63,779	(16,975)	-21%
Motor Fuel Tax	1,568,073	1,281,413	1,494,850	1,305,000	1,770,000	465,000	36%
Tax Incremental Financing Districts							
S. Berwyn TIF	1,305,856	1,184,794	936,438	1,161,451	1,112,320	(49,131)	-4%
Harlem TIF	-	-	219,368	280,000	365,000	85,000	30%
Roosevelt TIF	2,494,426	1,051,918	1,030,591	1,948,856	754,792	(1,194,064)	-61%
Ogden TIF	1,035,045	2,800,389	1,213,014	1,840,802	1,178,877	(661,925)	-36%
Total TIF's	4,835,327	5,037,101	3,399,411	5,231,109	3,410,989	(1,820,120)	-35%
Capital Projects	2,070,139	2,450,196	391,589	1,704,489	2,000,000	295,511	17%
Debt Service	11,196,959	11,535,909	8,899,157	8,918,955	10,249,338	1,330,383	15%
Utilities	11,436,789	16,553,288	16,902,588	14,535,947	15,332,876	796,929	5%
Parking Garage	275,895	273,185	252,802	101,730	78,539	(23,191)	-23%
Internal Service	3,690,647	1,228,856	2,460,041	2,160,000	2,850,516	690,516	32%
<b>City-Wide Costs</b>	<b>\$ 89,105,234</b>	<b>\$ 90,899,193</b>	<b>\$ 115,267,774</b>	<b>\$ 118,323,989</b>	<b>\$ 92,106,197</b>	<b>\$ (26,217,792)</b>	<b>-22%</b>

**City of Berwyn  
Summary of General Fund Expenditures  
2014 Budget**

Dept #	Expenditures	2011	2012	2013	2013	2014	Requested Budget Change	
		Balance	Balance	Projected	Budget	Budget	Amount	Percent
<b>General Government</b>								
02	Mayor	\$ 132,423	\$ 153,660	\$ 154,770	\$ 161,686	\$ 162,846	\$ 1,160	1%
03	City Administrator	287,984	356,295	396,256	400,034	428,216	28,182	7%
04	Clerk	206,597	177,921	168,470	201,769	210,360	8,591	4%
06	Treasurer	26,908	33,566	36,772	37,752	55,480	17,728	47%
08	Council	201,832	221,346	201,726	230,728	222,313	(8,415)	-4%
10	Legal	1,019,688	854,040	885,445	924,497	934,700	10,203	1%
12	Finance	1,426,665	1,532,516	1,558,325	1,621,180	1,613,126	(8,054)	0%
16	Information Technology	846,127	850,554	886,498	986,287	1,013,429	27,142	3%
17	Statutory	157,140	102,253	113,573	147,650	123,000	(24,650)	-17%
<b>Public Safety</b>								
18	Fire	12,560,097	12,598,741	27,612,577	28,191,765	13,005,346	(15,186,419)	-54%
20	Police	21,023,678	23,109,320	37,381,238	37,820,912	23,405,384	(14,415,528)	-38%
22	Fire and Police Commission	36,632	74,359	29,895	97,967	97,905	(62)	0%
<b>Public Works</b>								
24	Building / Neighborhood Affairs	1,204,651	1,272,439	1,462,744	1,485,876	1,585,415	99,539	7%
26	Public Works	3,906,156	4,184,381	4,113,707	4,319,276	4,709,318	390,042	9%
<b>Economic Development</b>								
28	Zoning	13,541	11,816	10,208	11,847	10,847	(1,000)	-8%
30	Committee and Planning	52,100	226,733	221,558	238,000	219,500	(18,500)	-8%
<b>Culture and Recreation</b>								
32	Recreation	1,587,576	1,439,679	1,414,290	1,550,437	1,601,068	50,631	3%
34	Community Relations	6,089	6,164	6,205	7,700	7,691	(9)	0%
46	Senior Services	237,426	252,517	274,113	282,680	295,220	12,540	4%
<b>Health and Sanitation</b>								
36	Garbage	4,086,307	-	-	-	-	-	-
<b>Other Financing Uses/Other Dept's</b>								
	Bond Issuance	-	-	302,828	350,000	-	(350,000)	-100%
	Transfer to other funds	-	463,282	386,132	355,519	553,007	197,488	56%
	<b>Total General Fund Expenditures</b>	<b>\$ 49,019,617</b>	<b>\$ 47,921,582</b>	<b>\$ 77,617,330</b>	<b>\$ 79,423,562</b>	<b>\$ 50,254,171</b>	<b>\$ (29,169,391)</b>	<b>-37%</b>

**City of Berwyn  
2014  
Annual Budget**

For the Fiscal Year Beginning January 1, 2014

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**Office of the Mayor**

**PROGRAM MANAGER:** Mayor

**PROGRAM DESCRIPTION:**

The Mayor is the Chief Executive Officer of the City who is responsible for providing leadership and ensuring all City ordinances, polices and state laws are observed, enforced and current. The Mayor is responsible for appointing all Department Heads as well as positions to Boards, Commissions and Committees as designated by ordinance. The Mayor presides at the City Council meetings voting only in case of a tie with the power to veto. The Mayor is elected at large to a four-year term of office.

The Mayor is responsible for the operation of the City supported by department heads that report directly to the Mayor. Policy implementation and direction of all department heads is the responsibility of the Mayor. The Mayor prepares the executive budget with the Finance Director and key staff for submittal to the City Council and the Budget Committee.

The Mayor or his designee represents the City at all gatherings where City representation is required. The Mayor also represents the City in Springfield regarding state grants and state policies that may affect the City and is considered the contact for all other elected officers of the Federal, State, County and other local governments including school and park districts. The Mayor represents and advocates on the City's behalf to all organizations and persons that consider issues and policies that would affect the future well-being of the City. The Mayor is responsible for the development of initiatives and policies at the direction of the City Council for the benefit of the City of Berwyn.

**SERVICES:**

-  Represent all residents of the City of Berwyn.
-  Implement a strategic plan for the City of Berwyn.
-  Communicate with the City Council. In collaboration with the City Clerk, the Mayor's office should assure that the agendas for the City Council meetings allow for an efficient progress on the issues important to the City. The Mayor's office should address Aldermanic concerns.

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**Office of the Mayor**

- ✚ Communicate with other governmental bodies and agencies. The Mayor's office should communicate with Federal, State, County and other municipalities, school districts, park districts and other agencies, as well as opportunities for the mutual benefit and cooperation of all concerned.
- ✚ Provide timely emergency notification to elected officials regarding events that may affect City residents.

City of Berwyn  
 2014 Budgeted Expenditures by Department  
 Mayor  
 12/31/2014

<u>Account Number</u>	<u>Account Name</u>	<u>2011 Balance</u>	<u>2012 Balance</u>	<u>2013 Projected</u>	<u>2013 Budget</u>	<u>2014 Budget</u>	<u>Requested Budget Change</u>
100-02-5000	Mayor - Salaries	\$ 71,071	\$ 80,112	\$ 85,179	\$ 87,383	\$ 85,846	\$ (1,537)
100-02-5035	Mayor - Benefits	40,628	52,559	55,170	55,913	58,284	2,371
100-02-5200	Mayor - Administrative Expenses	7,031	7,758	8,737	7,500	7,500	-
100-02-5225	Mayor - Supplies	2,233	3,076	686	1,600	1,600	-
100-02-5235	Mayor - Postage & Printing	689	906	380	700	700	-
100-02-5290	Mayor - Other General Expenses	3,676	3,120	1,735	3,500	3,500	-
100-02-5400	Mayor - Repairs & Maintenance	-	-	-	500	500	-
100-02-5625	Mayor - Copier Maintenance	2,704	2,425	2,676	2,800	1,800	(1,000)
100-02-5625	Mayor - Internal Service Fund	<u>4,391</u>	<u>3,704</u>	<u>207</u>	<u>1,790</u>	<u>3,116</u>	<u>1,326</u>
Department Total		<u>\$ 132,423</u>	<u>\$ 153,660</u>	<u>\$ 154,770</u>	<u>\$ 161,686</u>	<u>\$ 162,846</u>	<u>\$ 1,160</u>

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**Office of the City Administrator**

**PROGRAM MANAGER:** City Administrator

**PROGRAM DESCRIPTION:** The City Administrator, under the direction of the Mayor, shall be the chief administrator of the City, and shall be responsible to the Mayor for the administration of the affairs of the City and policies adopted by City Council.

The City Administrator may recommend appointments of such assistants, department heads, and employees as are necessary, with such recommendations to be made to the Mayor pursuant to the annual appointment of officers.

The City Administrator shall have the following powers and duties:

1. Assist with agenda items for meetings of the City Council and other official City Boards and Commissions as directed by the Mayor.
2. Recommend to the City Council such measures as, in his or her judgment, he or she deems to be in the best interest of the City.
3. Recommend to the Mayor the discipline, suspension or termination of any and all City employees, except the City Attorney and when otherwise provided by law, and to the extent permitted by law and subject to the City Administrator's discretion and supervision, to delegate to any employee any of these powers with respect to any subordinates of that employee. Pursuant to due process, the Mayor shall retain the final authority regarding the appeal by any employee of all discipline, suspension, or termination actions.
4. Propose to the Mayor and City Council such personnel rules and regulations as the City Administrator deems necessary to manage the personnel of the City.
5. Direct and supervise the activities of all departments (except legal), offices, and agencies of the City, except as otherwise provided by law, and to administer the affairs of the City.
6. Recommend to the City Council the creating, consolidating, and combining of offices, positions, departments or units of the administrative and executive departments of the City.
7. Investigate complaints in relation to matters concerning the administration of the City.
8. Assist the Mayor and Finance Director with the preparation and submittal of a recommended annual budget for City operations to include capital programs and administer the approved budget after adoption.

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**Office of the City Administrator**

9. Report to the Mayor regarding the administrative activities of the City on a regular basis.
10. Represent the City in its dealings with other governmental agencies and officials, businesses, not-for-profit organizations, residents, and the general public as necessary.
11. Evaluate City projects, programs, agreements and services and make recommendations on modifications and improvements thereto.
12. Perform such other duties as may be required by the Mayor consistent with state statutes and the ordinances of the City.

City of Berwyn  
 2014 Budgeted Expenditures by Department  
 City Administration  
 12/31/2014

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
100-03-5000	City Admin - Salaries	\$ 136,969	\$ 190,471	\$ 213,691	\$ 215,566	\$ 225,320	\$ 9,754
100-03-5030	City Admin - Sick Day Buy Back	-	1,188	8,076	-	8,327	8,327
100-03-5035	City Admin - Benefits	73,433	84,331	93,420	93,521	99,292	5,771
100-03-5220	City Admin - Training	4,243	3,368	8,508	13,953	13,953	-
100-03-5225	City Admin - Supplies	1,419	1,327	1,280	1,600	1,600	-
100-03-5235	City Admin - Postage & Printing	68	317	789	700	700	-
100-03-5290	City Admin - Other General Expenses	5,396	6,268	8,492	7,500	9,500	2,000
100-03-5300	City Admin - Professional Services	60,000	60,000	60,000	60,000	60,000	-
100-03-5400	City Admin - Repairs & Maintenance	-	-	-	500	500	-
100-03-5405	City Admin - Copier Maintenance	866	970	1,550	2,800	1,800	(1,000)
100-03-5625	City Admin - Internal Service Fund	5,591	8,055	450	3,894	7,224	3,330
Department Total		<u>\$ 287,984</u>	<u>\$ 356,295</u>	<u>\$ 396,256</u>	<u>\$ 400,034</u>	<u>\$ 428,216</u>	<u>\$ 28,182</u>

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**Clerk**

**PROGRAM MANAGER:** City Clerk

**PROGRAM DESCRIPTION:**

The City Clerk's office is a statutory office. The City Clerk holds an elected position and is the "Keeper of the Records," the Official Seal of the City and archivist for the City. The Clerk's office is dedicated to meet the requirements and deadlines prescribe by City, State, and Federal law to ensure proper function of government; to keep the official records of the City Council, such as proceedings, resolutions, ordinances, contracts, agreements and all other communications of the City Council. Responsibilities include: records management, local election administration, legal notification to the public, prepares City Council agendas, preparation and retention of official minutes of the City Council meetings. Clerk's office also provides administrative support to the City Council and its Aldermen, Aldermanic Committees, and the Zoning Board of Appeals. Clerk's office also administers all requests under the Freedom of Information Act (FOIA), maintains and codifies all local ordinances.

**SERVICES:**

- ✚ Attend and prepare agendas, minutes, maintain records, referrals and correspondence for City Council meetings
- ✚ Prepare and post all meeting notices for council and committees
- ✚ Ensures publication of all notices and Treasurers Report as prescribe by Law
- ✚ Receives and maintains all sealed bids
- ✚ Maintain and codify all local ordinances, resolutions
- ✚ Attest, seal and certify documents for the city
- ✚ Administer and respond to all requests for public documents, records, (FOIA) requests
- ✚ Administer and maintains oaths of office
- ✚ Notary public, voter registration, assists County Clerk with elections

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**Clerk**

- ✚ Oversee City records management, retention and destruction
- ✚ Provide block party, block garage sales applications and coordinate for council approval
- ✚ Files required documents with the State and County

City of Berwyn  
 2014 Budgeted Expenditures by Department  
 Clerk  
 12/31/2014

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
100-04-5000	Clerk - Salaries	\$ 113,618	\$ 95,781	\$ 96,885	\$ 96,325	\$ 101,793	\$ 5,468
100-04-5020	Clerk - Education Stipend	-	-	1,385	3,000	4,000	1,000
100-04-5030	Clerk - Sick Day Buy Back	-	-	-	1,588	-	(1,588)
100-04-5035	Clerk - Benefits	67,622	58,089	56,148	57,363	60,459	3,096
100-04-5040	Clerk - Tuition Reimbursement	315	575	809	2,500	2,500	-
100-04-5200	Clerk - Adinistrative Expenses	-	-	34	4,500	4,500	-
100-04-5220	Clerk - Training, Dues & Publications	3,658	3,194	1,025	4,700	4,700	-
100-04-5225	Clerk - Supplies	1,981	2,130	881	3,000	3,000	-
100-04-5235	Clerk - Postage & Printing	921	698	265	1,500	1,000	(500)
100-04-5290	Clerk - Other General Expenses	463	1,257	933	3,500	2,500	(1,000)
100-04-5405	Clerk - Copier Maintenance	6,058	5,961	6,353	6,000	7,300	1,300
100-04-5610	Clerk - Codification	5,346	2,753	2,010	7,000	7,000	-
100-04-5615	Clerk - Record Retention	623	1,705	1,343	8,000	8,000	-
100-04-5625	Clerk - Internal Service Fund	5,992	5,779	323	2,793	3,608	815
Department Total		<u>\$ 206,597</u>	<u>\$ 177,921</u>	<u>\$ 168,470</u>	<u>\$ 201,769</u>	<u>\$ 210,360</u>	<u>\$ 8,591</u>

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**Office of the City Treasurer**

**PROGRAM MANAGER:** City Treasurer

**PROGRAM DESCRIPTION:**

The City's Treasurer is elected by City voters and is directly responsible to the people. The Treasurer serves a four year term, concurrent with the Mayor and Aldermen. The Treasurer attends Council meetings and acts as a City representative on several boards, such as the police and fire pension boards.

The Treasurer is also responsible for preparation and publication of the City's treasurer's report. This report is compiled in accordance with state statutes and is required to be filed by June 30 of the following year.

City of Berwyn  
 2014 Budgeted Expenditures by Department  
 Treasurer  
 12/31/2014

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
100-06-5000	Treasurer - Salaries	\$ 18,420	\$ 18,582	\$ 18,128	\$ 18,823	\$ 32,277	\$ 13,454
100-06-5035	Treasurer - Benefits	4,223	10,795	15,570	14,565	18,522	3,957
100-06-5225	Treasurer - Supplies	393	504	91	-	-	-
100-06-5235	Treasurer - Postage & Printing	3,090	2,900	2,900	4,000	4,000	-
100-06-5290	Treasurer - Other General Expenses	-	32	41	-	-	-
100-06-5625	Treasurer - Internal Service Fund	783	753	42	364	681	317
Department Total		<u>\$ 26,908</u>	<u>\$ 33,566</u>	<u>\$ 36,772</u>	<u>\$ 37,752</u>	<u>\$ 55,480</u>	<u>\$ 17,728</u>

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**City Council**

**PROGRAM DESCRIPTION:**

The City Council is the legislative branch of the City government. The City Council meetings and Committee of the Whole meetings are the forums for review and debate of ordinances, resolutions, directives and policies proposed by standing committees, department heads, boards and commissions. The City Council determines the use of tax dollars and other funding sources to meet the needs of the City; holds public hearings to provide citizen input; participates in conferences, forums and meetings of legislative groups and associations; and keeps their constituents informed on City issues through ward meetings, newsletters and/or public forums.

The City Council operates on a committee structure with the following committees: Building, Zoning & Planning Committee, Recreation Committee, Budget Committee, Administration Committee, Parking & Traffic Committee, Public Works & Recycling Committee, Business, License & Taxation Committee, Fire & Police Committee and a liaison to the Library Board.

In addition to the City Council committees, there are a number of boards and commissions that provide policy input to the City Council and are comprised of volunteer, citizen members. These boards include the Library Board, Fire and Police Commission, Community Relations Commission, 911 Board, Fire and Police Pension Board and Zoning Board of Appeals.

**SERVICES:**

- ✚ Represent all residents of Berwyn as well as their respective wards.
- ✚ Assist constituents with issues and requests relating to City departments and services.
- ✚ Establish the City budget and determine tax levy.
- ✚ Set Citywide short term and long term goals and policies.
- ✚ Provide advice and consent to Mayor for appointments to committees, boards, commissions and department heads.
- ✚ Research in committee and approve ordinances, polices and directives that will enhance the quality of life and improve the City of Berwyn.

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**City Council**

- ✚ Approve contracts and major expenses through bidding process.

City of Berwyn  
 2014 Budgeted Expenditures by Department  
 Council  
 12/31/2014

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
100-08-5000	Council - Salaries	\$ 80,001	\$ 80,126	\$ 80,001	\$ 80,001	\$ 80,001	\$ -
100-08-5035	Council - Benefits	89,764	112,908	103,929	108,498	101,324	(7,174)
100-08-5200-01	Council - Ward 1	4,500	5,500	4,500	4,500	4,500	-
100-08-5200-02	Council - Ward 2	3,409	2,172	854	4,500	4,500	-
100-08-5200-03	Council - Ward 3	1,974	-	875	4,500	4,500	-
100-08-5200-04	Council - Ward 4	4,500	4,500	4,384	7,500	4,500	(3,000)
100-08-5200-05	Council - Ward 5	3,651	1,026	250	4,500	4,500	-
100-08-5200-06	Council - Ward 6	4,500	4,500	1,518	4,500	4,500	-
100-08-5200-07	Council - Ward 7	199	552	440	4,500	4,500	-
100-08-5200-08	Council - Ward 8	4,500	4,289	4,343	4,500	4,500	-
100-08-5290	Council - Other General Expenses	116	129	252	500	500	-
100-08-5625	Council - Internal Service Fund	<u>4,719</u>	<u>5,645</u>	<u>315</u>	<u>2,729</u>	<u>4,488</u>	<u>1,759</u>
Department Total		<u>\$ 201,832</u>	<u>\$ 221,346</u>	<u>\$ 201,726</u>	<u>\$ 230,728</u>	<u>\$ 222,313</u>	<u>\$ (8,415)</u>

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**Legal Department**

**PROGRAM MANAGER:** City Attorney

**PROGRAM DESCRIPTION:**

The Law Department is an executive level department headed by an Illinois licensed attorney appointed by the Mayor and charged with the coordination of the legal business of the City, including all litigation and actions filed on behalf of or against the City. The Legal Department also supervises the drafting of all ordinances, resolutions, deeds, leases, contracts, and other documents required by the City, or when requested to do so by the Mayor or Council. The City Attorney is authorized by ordinance to render opinions as required by the Mayor and Council, perform such other duties as may be assigned by the Mayor or the Council, and supervise the duties of the City's appointed prosecutors, litigation and corporate council.

**SERVICES:**

- ✚ Acts as legal counsel and parliamentarian at meetings of the City Council.
- ✚ Drafts and/or reviews local ordinances and resolutions.
- ✚ Researches and writes legal opinions and memoranda for the Mayor and City Council.
- ✚ Monitors all civil claims, litigation matters, regulatory actions and legal expenditures.
- ✚ Oversees the prosecution of ordinance violations and the administration of the City's adjudication program.
- ✚ Negotiates, drafts, and/or reviews City contracts, leases, and indemnification agreements.
- ✚ Reviews and monitors real estate activity, including issuance of transfer stamps, tax exemption filings, property tax appeals, and the sale, lease or purchase of public property.
- ✚ Insures compliance with federal and state regulations.
- ✚ Provides assistance to other departments as requested.

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**Legal Department**

- ✚ Coordinates the review of Freedom of Information requests with the Clerk's office.
- ✚ Reviews and recommends changes to departmental policies and procedures.
- ✚ Reviews all real estate foreclosure transfer fees and lien collections.
- ✚ Is currently the attorney for both the Police and Fire Commission along with the Ethics Commission.

City of Berwyn  
2014 Budgeted Expenditures by Department  
Legal  
12/31/2014

<u>Account Number</u>	<u>Account Name</u>	<u>2011 Balance</u>	<u>2012 Balance</u>	<u>2013 Projected</u>	<u>2013 Budget</u>	<u>2014 Budget</u>	<u>Requested Budget Change</u>
100-10-5000	Legal - Salaries	\$ 184,555	\$ 196,247	\$ 201,796	\$ 201,933	\$ 203,617	\$ 1,684
100-10-5030	Legal - Sick Day Buy Back	3,115	-	-	1,121	-	(1,121)
100-10-5035	Legal - Benefits	54,577	61,161	63,666	65,956	73,067	7,111
100-10-5110	Legal - Adjudication Program	25,637	26,862	30,319	35,000	35,000	-
100-10-5225	Legal - Supplies	1,602	1,200	789	1,800	1,800	-
100-10-5235	Legal - Postage & Printing	265	202	57	700	700	-
100-10-5290	Legal - Other General Expenses	1,400	1,262	5,288	1,400	1,400	-
100-10-5300	Legal - Professional Service	723,719	537,615	580,387	600,000	600,000	-
100-10-5405	Legal - Copier Maintenance	865	970	1,550	2,800	1,800	(1,000)
100-10-5625	Legal - Internal Service Fund	<u>23,953</u>	<u>28,521</u>	<u>1,593</u>	<u>13,787</u>	<u>17,316</u>	<u>3,529</u>
Department Total		<u>\$ 1,019,688</u>	<u>\$ 854,040</u>	<u>\$ 885,445</u>	<u>\$ 924,497</u>	<u>\$ 934,700</u>	<u>\$ 10,203</u>

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**Finance Department**

**PROGRAM MANAGER:** Finance Director

**PROGRAM DESCRIPTION:**

The Finance Department is responsible for the accounting and financial reporting of all City operations and is entrusted with collecting, depositing, and investing all City funds. This area includes: maintaining all financial records for the City; accounts payable; investment and cash management; coordinating the annual operating and capital budget process for all City operations; and the administration of the City's payroll processes.

The City is audited annually by an external independent accounting firm. The auditors check the City's compliance with accounting standards and reporting along with local, state and federal regulations. Internal controls are reviewed to assure the safeguard of assets and to prevent irregularities. The Finance Department works throughout the year to ensure that the City is in compliance with financial and reporting regulations and ensuring internal controls are maintained.

The Finance Department also encompasses the Collector's Office, which oversees the collection of cash receipts and the City switchboard. The goals of the Collector's Office are to continue to provide prompt, efficient and friendly service to all people who come in contact with the office; to provide services in an accurate and professional manner; to provide the Finance Department with information in a timely and accurate manner; to provide quality service to all; to strive for self-improvement in all areas of responsibility. The Collector's Office is also responsible for the issuance of business & contractors licenses, as well as, maintaining and updating all of the files for the permits and fees listed above.

The Benefits Coordinator is responsible for administering the benefit plans for City employees and all related reporting issues.

**SERVICES:**

-  Disbursement of funds to vendors
-  Monitor the City's purchasing policies
-  Processing of payroll checks to all employees

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**Finance Department**

- ✚ Verification of employee time in accordance with the City's employee handbook and applicable union contracts.
- ✚ Payment of payroll taxes and preparation of related reports
- ✚ Preparation of financial information to department heads and elected officials.
- ✚ Coordination of the City's budget for submission to City Council
- ✚ Preparation of financial information and schedules for the annual audit
- ✚ Cash management and investment of City funds
- ✚ Cash collection and daily deposits
- ✚ Administration of City's debt program
- ✚ Questions and general assistance for business owners and residents on City fees
- ✚ Tracking of payments received and balances owed for adjudication programs
- ✚ Establishing, monitoring and enforcement of City internal controls over financial processes and reporting
- ✚ Liability and workers compensation risk management and claims review and processing
- ✚ Employee benefit evaluation, insurance review and administration

City of Berwyn  
2014 Budgeted Expenditures by Department  
Finance  
12/31/2014

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
100-12-5000	Finance - Salaries	\$ 350,501	\$ 397,448	\$ 388,899	\$ 408,414	\$ 406,116	\$ (2,298)
100-12-5010	Finance - Overtime	87	-	108	-	-	-
100-12-5030	Finance - Sick Day Buy Back	635	5,586	9,009	9,092	5,814	(3,278)
100-12-5035	Finance - Benefits	136,209	152,205	166,741	169,506	192,463	22,957
100-12-5215	Finance - Telephone	69,528	58,211	68,526	52,000	52,000	-
100-12-5220	Finance - Training, Dues, & Publications	3,786	4,961	4,266	7,500	8,000	500
100-12-5225	Finance - Supplies	2,757	1,975	1,954	2,500	2,500	-
100-12-5235	Finance - Postage & Printing	7,875	7,402	12,971	13,000	9,500	(3,500)
100-12-5290	Finance - Other General Expenses	50,378	45,174	49,464	55,000	50,000	(5,000)
100-12-5300	Finance - Professional Services	-	995	15,095	15,250	-	(15,250)
100-12-5405	Finance - Copier Maintenance	5,543	3,520	3,375	8,000	3,700	(4,300)
100-12-5625	Finance - Internal Service Fund	38,137	39,904	2,229	19,290	29,305	10,015
100-12-5800	Finance - Capital Outlay	2,041	-	-	-	-	-
	Total Finance	668,655	717,382	722,637	759,552	759,398	(154)
100-12-11-5000	Collectors - Salaries	\$ 224,855	\$ 242,002	\$ 253,824	\$ 255,626	\$ 248,589	\$ (7,037)
100-12-11-5010	Collectors - Overtime	-	(310)	-	-	-	-
100-12-11-5025	Collectors - Stipends	-	-	-	-	-	-
100-12-11-5030	Collectors - Sick Day Buy Back	2,277	2,634	12,619	15,124	3,573	(11,551)
100-12-11-5035	Collectors - Benefits	153,600	164,887	163,630	165,138	173,500	8,362
100-12-11-5215	Collectors - Telephone	-	-	-	-	-	-
100-12-11-5225	Collectors - Supplies	2,187	3,884	4,763	2,100	4,000	1,900
100-12-11-5235	Collectors - Postage & Printing	16,118	18,128	4,887	15,000	15,000	-
100-12-11-5290	Collectors - Other General Expenses	-	-	-	-	-	-
100-12-5300-03	Collector - Collection Service Fees	234,231	237,736	252,475	260,000	255,000	(5,000)
100-12-5300-04	Finance - Vehicle Registration Service	40,099	58,033	51,218	55,000	55,000	-
10012-5405	Collectors - Copier Maintenance	807	946	1,138	1,000	1,200	200
	Total Collectors	674,174	727,941	744,554	768,988	755,862	(13,126)
100-14-5000	Benefits Coordinator - Salaries	\$ 48,214	\$ 49,384	\$ 50,840	\$ 50,646	\$ 51,153	\$ 507
100-14-5030	Benefits Coordinator - Sick Day Buy Back	-	487	590	-	2,408	2,408
100-14-5035	Benefits Coordinator - Benefits	32,748	34,314	35,561	36,494	38,037	1,543
100-14-5220	Benefits Coordinator - Training, Dues & Publications	50	-	950	1,000	-	(1,000)
100-14-5225	Benefits Coordinator - Supplies	1,274	1,741	2,119	500	500	-
100-14-5235	Benefits Coordinator - Postage & Printing	345	153	-	1,000	1,000	-
100-14-5290	Benefits Coordinator - Other General Expenses	1,205	1,114	1,074	3,000	3,000	-
100-14-5625	Benefits Coordinator - Internal Service Fund	-	-	-	-	1,768	1,768
	Total Benefits Coordinator	83,836	87,193	91,134	92,640	97,866	5,226
Department Total		\$ 1,426,665	\$ 1,532,516	\$ 1,558,325	\$ 1,621,180	\$ 1,613,126	\$ (8,054)

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**Department of Information Technology**

**PROGRAM MANAGER:** Information Technology Director

**PROGRAM DESCRIPTION:**

The Department of Information Technology is working to put technology to its highest and best use throughout City government in order to improve the administration of City programs and services.

The mission of the Department of Information Technology is to provide quality information technology (IT) services and solutions to principle users, effectively aligning business and technology objectives through collaboration, in order to provide the most cost-effective solutions that facilitate and improve the conduct of business for our City residents, businesses, visitors and governmental entities.

This department maintains automated data processing systems to serve all City departments. The department is responsible for the integrity of information systems utilized by the Finance, Building, Collector, Clerk, HR, Fire, Police, CDBG, Public Works, Recreation and Library departments.

**SERVICES:**

The Department of Information Technology provides technology and services that fulfill the City's broad based information technology needs. IT plans resource commitments and provides a stable direction for the future. Further, IT strives to keep abreast of state-of-the-art innovations in the world of information technology. This department has co-responsibility for product purchases and development projects, which include initiation, management, and successful implementation. Daily duties include the responsibility and authority for review, control, Help Desk support, and improvements in such areas as:

-  Desktop Services – Desktop services include functions that directly support the use of personal computers, laptops, and hand-held devices. This includes the Microsoft Office suite of tools, email, and packaged software application support.
  
-  Web Services – Web services include hosting, designing, and administrating the City of Berwyn's external and internal set of websites. The website provides timely information regarding all aspects of the City.

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**Department of Information Technology**

- ✚ Application Development Services – The IT department provides limited application design and development. Application development is used to fill in the gaps and integrate various purchased application packages. All development, at present, uses Microsoft Access-based technology.
  
- ✚ Telecommunication Services – Includes all commercial and/or private voice communications systems and devices, commercial voice communications carrier services, telephones, Private Telephone Switches (PBX), call accounting, and voicemail. All network services from wall plugs to services, including wide area network (WAN) and local area network (LAN), broadband fiber and copper systems, and internet services.
  
- ✚ Architecture and Infrastructure Services – Selection and management of PCs, gateways, firewalls, switches, routers, copy machines, fax machines, security services, domain name systems (DNS), file servers, print services, email systems, web site hosting, database administration, data center operations, backup, recovery, and performance planning.
  
- ✚ Training Services – Provides city-wide technology related training including the Microsoft Office suite of tools, electronic mail, packaged and developed application training, and managing the given training areas.

City of Berwyn  
 2014 Budgeted Expenditures by Department  
 Information Technology  
 12/31/2014

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
100-16-5000	IT - Salaries	\$ 312,818	\$ 324,354	\$ 338,430	\$ 352,376	\$ 365,485	\$ 13,109
100-16-5030	IT - Sick Day Buy Back	4,548	4,778	6,568	4,506	7,791	3,285
100-16-5035	IT - Benefits	156,523	167,509	161,451	173,965	186,407	12,442
100-16-5210	IT - Vehicle Gas & Oil	-	-	641	1,000	1,000	-
100-16-5220	IT - Training, Dues, & Publications	-	-	-	12,500	12,000	(500)
100-16-5225	IT - Supplies	691	760	1,836	1,000	1,000	-
100-16-5290	IT - Other General Expenses	29,612	29,955	46,949	35,000	40,000	5,000
100-16-5300	IT - Professional Service	24,072	27,580	5,550	25,000	20,000	(5,000)
100-16-5300	IT - Repairs & Maintenance	-	-	-	2,000	2,500	500
100-16-5410	IT - Hardware Maintenance	24,999	33,754	38,888	30,000	30,000	-
100-16-5415	IT - Software Maintenance	17,322	13,000	24,753	33,500	30,000	(3,500)
100-16-5510	IT - Hardware Purchases	61,725	41,255	63,880	75,000	70,000	(5,000)
100-16-5515	IT - Software Purchases	25,323	26,121	9,595	49,000	50,000	1,000
100-16-5530	IT - Network Infrastructure	166,968	157,820	186,635	180,000	180,000	-
100-16-5625	IT - Internal Service Fund	21,526	23,667	1,322	11,440	17,246	5,806
Department Total		<u>\$ 846,127</u>	<u>\$ 850,554</u>	<u>\$ 886,498</u>	<u>\$ 986,287</u>	<u>\$ 1,013,429</u>	<u>\$ 27,142</u>

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**Fire Department**

**PROGRAM MANAGER:** Fire Chief

**PROGRAM DESCRIPTION:**

The department operates three strategically located fire stations, each covering about one third of the City. The stations are manned by eighty full-time firefighters. Currently we have 31 fully trained Advanced Life Support (ALS) Paramedics, and 12 fully trained Basic Life Support (BLS) Emergency Medical Technicians. The remaining 37 members are certified at the First Responder level for medical emergencies. Our primary response area is divided by two railroad right-of-ways. The majority of the personnel work 24 hours on duty followed by 48 hours off duty. We maintain mutual aid agreements with our neighboring communities through the Mutual Aid Box Alarm System (MABAS). Our MABAS Division 11 group is affiliated state wide with other MABAS divisions. We are also associated with the Illinois Terrorism Task Force. We provide a variety of services; some of which are reactive or emergency in nature while others are proactive like fire prevention and inspection.

The Berwyn Fire Department is committed to the following values:

-  **Customer Service:** Prompt and professional delivery of service to the community is our ultimate commitment.
-  **Safety:** Emergency situations create dangerous work environments. Safety is our foremost consideration during performance of all tasks.
-  **Teamwork:** A team-oriented approach, which promotes excellence in the performance of all tasks.
-  **Outreach:** Demonstrated by professional partnerships with the Police Department and other agencies enhancing delivery of emergency services to our community.

**SERVICES:**

At various times, crisis situations occur which can negatively impact persons or property in the City. The Fire Department's primary responsibility is "the saving of lives and property." To facilitate the accomplishment of these goals, the Department members provide such activities as:

-  Community fire prevention safety talks

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**Fire Department**

- ✚ Property conservation
- ✚ Fire prevention and inspection services
- ✚ Rescue procedures
- ✚ Hazardous materials response
- ✚ Emergency medical services
- ✚ Pre-incident and disaster planning
- ✚ Fire investigations

During the performance of these tasks, the department members will not knowingly engage in any behavior which will compromise the safety of its members or the citizens to which it provides emergency services. The Berwyn Fire Department exists to meet the needs of a wide variety of crisis situations that require a quick, efficient and professional response.

The following station locations serve the City and its residents:

- ✚ Station 1 (South) – 6434 Windsor Ave.
- ✚ Station 2 (North) – 6615 16<sup>th</sup> St.
- ✚ Station 3 (Center) – 6700 W. 26<sup>th</sup> St.

City of Berwyn  
2013 Budgeted Expenditures by Department  
Fire  
12/31/2014

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
100-18-5000	Fire - Salaries	\$ 5,915,543	\$ 6,188,599	\$ 6,484,313	\$ 6,454,725	\$ 6,673,899	\$ 219,174
100-18-15-5000	Fire - Salaries for EMS	312,413	-	-	-	-	-
100-18-5005	Fire - Out of Class	91,781	111,235	84,195	93,570	95,910	2,340
100-18-5010	Fire - Overtime	180,573	201,211	378,605	356,875	289,000	(67,875)
100-18-5015	Fire - Uniform Stipend	51,325	65,000	78,000	78,500	79,000	500
100-18-5020	Fire - Education Stipend	21,250	22,000	23,500	23,500	25,250	1,750
100-18-5025	Fire - Other Stipend	49,231	86,685	88,179	85,700	85,700	-
100-18-5030	Fire - Sick Day Buy Back	255,144	218,041	236,593	294,500	301,500	7,000
100-18-5035	Fire - Benefits	1,588,261	1,735,866	1,869,917	1,920,561	2,052,622	132,061
100-18-15-5035	Fire - Benefits for EMS	32,900	-	-	-	-	-
100-18-5040	Fire - Tuition Reimbursement	20,899	9,844	3,800	15,000	12,000	(3,000)
100-18-5045	Fire - Pension	2,544,675	2,549,375	17,498,052	17,534,586	2,027,341	(15,507,245)
100-18-5205	Fire - Utilities	13,866	6,650	11,048	12,000	12,000	-
100-18-5210	Fire - Vehicle Gas and Oil	65,802	63,740	55,848	55,000	50,000	(5,000)
100-18-5215	Fire - Telephone	8,061	8,338	9,600	10,000	15,000	5,000
100-18-5220	Fire - Training, Dues and Publications	39,787	33,648	45,085	60,000	60,000	-
100-18-5225	Fire - Supplies	7,844	6,461	11,561	20,500	20,500	-
100-18-5235	Fire - Postage and Printing	1,815	482	101	500	500	-
100-18-5290	Fire - Other general Expenses	52,658	44,732	38,943	92,750	92,750	-
100-18-5300-03	Fire - Collection Service Fees	69,935	67,093	59,888	60,000	65,000	5,000
100-18-5400	Fire - Repairs and Maintenance	139,281	158,646	121,224	202,250	202,000	(250)
100-18-5405	Fire - Copier Maintenance	3,996	3,807	4,058	6,600	4,700	(1,900)
100-18-5500	Fire - Equipment Purchases	68,850	40,961	40,842	130,000	100,000	(30,000)
100-18-5500-01	Fire - Turnout Gear	16,871	34,470	34,672	40,000	40,000	-
100-18-5505	Fire - Equipment Lease	165,923	165,888	197,606	193,500	179,750	(13,750)
100-18-5625	Fire - Internal Service Fund	521,892	732,020	190,972	376,148	445,924	69,776
100-18-5800	Fire - Capital outlay	319,521	43,949	45,975	75,000	75,000	-
<b>Department Total</b>		<b><u>\$ 12,560,097</u></b>	<b><u>\$ 12,598,741</u></b>	<b><u>\$ 27,612,577</u></b>	<b><u>\$ 28,191,765</u></b>	<b><u>\$ 13,005,346</u></b>	<b><u>\$ (15,186,419)</u></b>

**City of Berwyn  
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For the Fiscal Year Beginning January 1, 2014

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**Police Department**

**PROGRAM MANAGER:** Chief of Police

**PROGRAM DESCRIPTION:**

The Police Department of the City of Berwyn is dedicated to protecting life and property through quality police services based on honesty, integrity, and professionalism which are the essential threads of policing.

As Berwyn changes and evolves, the Police Department is undergoing a paradigm shift. Responding to the needs of the community in a timely, courteous and professional manner is paramount; however, the need to respond professionally to crimes in progress and to thoroughly investigate those same crimes with successful prosecution of offenders as the ultimate goal cannot be overlooked.

The attached budget was carefully structured to enable the Department to continue to provide a very high level of professional, effective and efficient service to the citizens of Berwyn.

**Organization:**

The Police Department executive management team consists of the Chief of Police, Deputy Chief of Police, and four Division Commanders.

**The department is divided into four divisions each directed by a Division Commander:**

-  Field Operations
-  Staff Operations
-  Administrative Services
-  Support Services

**Department Description – Field Operations:**

The Field Operations Division is responsible for the administration of all aspects of the patrol division which includes supervision of Watch Commanders and patrol officers for all three shifts. Departmental training standards for all sworn members, as well as new officer recruit and lateral entry officer's fall under Field

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**Police Department**

Operations. The Departments Auxiliary Police operations, part time certified officers, and secondary employment for all personnel of the Berwyn Police Department are all part of Field Operations.

The Field Operations Division Commander also serves as the Departments Liaison for all mutual aid compacts that include NIPAS (Northern Illinois Police Alarm System) a regional response team, and ILEAS (Illinois Law Enforcement Alarm System) a statewide mutual aid organization. The Field Operations Division Commander will also oversee all range and weapons management systems.

**Department Description – Staff Operations:**

Community Oriented Policing Strategies are an important component and philosophy of the Berwyn Police Department. The Division Commander of Staff Operations is responsible for coordinating, directing, and establishing all School Safety and Emergency Crisis planning throughout the schools in districts 201, 100, and 98. Program oversight also includes our new and highly successful Domestic Violence Assistance Program.

Staff Operations is the entity responsible for maintaining up-to-date department standards in all Policy, Procedures, and Department Directives to meet the highest professional standards of the Berwyn Police Department. A vital purpose of the Division Commander of Staff Operations involves coordinating, planning, and training of all Homeland Security initiatives. Homeland Security projects will enhance the City and police department efforts to build strong networks and to work extensively with other local, state, and federal law enforcement agencies as well as public and private organizations in our efforts to secure our nation and meet all established NIMS requirements.

The Division Commander of Staff Services oversees the Youth / Community Relations and Services Unit to invoke a strong partnership and interactions with the community. It is an organizational strategy of the Berwyn Police Department that allows the police and community residents to work closely together in new ways to help solve the problems of crime while maintaining a high quality of life standard in our neighborhoods

The Division Commander of Staff Operations will also oversee Department K-9 operations and training, along with court services, and supervisory management and accountability.

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**Police Department**

**Department Description – Administrative Services:**

Under general direction of the Chief of Police, coordinates the development of the operating budget with the Chief and Division Administrators. The Division Commander of Administrative Services organizes and manages the Police Department budget; including financial analyses, cost recovery programs, payroll, grant administration, and conducts on-going research into cost reduction measures. The Division Commander will design and administer programs and organizational changes from variety of funding sources, and performs independent research and special studies involving data collection and analysis of departmental operations and structures, including building security and maintenance, and human resource management.

The Division Commander of Administrative Services prepares a wide variety of written reports and project overviews that include special projects for publication and/or submission to outside organizations. Performs or participate in comprehensive management analyses of police department policies, also serves as a member of the department administrative team in problem solving, decision-making, strategic planning. Develops and coordinates activities with other city departments, other government agencies and outside organizations; provides staff assistance and managerial services.

The Division Commander of Administrative Services also serves as a liaison with City's Benefits Administration Department and oversees departmental Occupational Health & Safety issues and drug screening, and is also responsible for statistical crime data studies, and other reports; analyzes levels of criminal activity; determines trends and makes recommendations for change in organizational and operating procedures.

**Department Description – Support Services**

The primary responsibility of the Division Commander of Support Services is to provide assistance to the other Divisions of the Police Department in the form of personnel and equipment. The Division Commander of Support Services is responsible for carrying out the goals and objectives of this division which in turn allows the Berwyn Police Department to meet its mission in many of the departments operations.

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**Police Department**

Support Services consists of the following units of operation: Community Services, Graffiti Removal, Local Adjudication and Parking Enforcement, Records Management and Collections, traffic enforcement, department motor pool fleet management, police equipment, prisoner detention and booking, department research and development, and the Emergency Telecommunications Unit (E911).

City of Berwyn  
2014 Budgeted Expenditures by Department  
Police  
12/31/2014

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
100-20-51-5000	Police - Admin - Ch of Police, Div Cdrs	\$ 726,911	\$ 707,099	\$ 745,758	\$ 778,463	\$ 780,417	\$ 1,954
100-20-53-5000	Police - Sprvsrs - Lieut's & Sergeant's	1,875,104	1,974,804	2,085,611	2,047,670	2,192,195	144,525
100-20-55-5000	Police - Detectives	1,540,488	1,723,313	1,507,961	1,801,999	1,651,127	(150,872)
100-20-57-5000	Police - Officers	4,257,431	4,282,719	4,638,704	4,544,166	4,558,068	13,902
100-20-59-5000	Police - Auxiliary	219,330	307,516	390,162	240,000	265,000	25,000
100-20-61-5000	Police - Radio operators/dispatchers	726,463	725,955	738,448	747,607	770,288	22,681
100-20-63-5000	Police - Community service officers	449,894	442,136	469,351	471,193	505,959	34,766
100-20-65-5000	Police - Parking enforcement personnel	71,510	86,357	73,971	80,590	84,456	3,866
100-20-67-5000	Police - Lockup personnel	148,956	216,757	161,422	192,000	168,500	(23,500)
100-20-69-5000	Police - Clerks	304,785	364,303	379,877	396,515	459,988	63,473
100-20-71-5000	Police - Crossing Guards	285,077	290,228	267,474	335,318	355,884	20,566
100-20-5005	Police - Out of Class	6,835	5,973	5,730	7,000	-	(7,000)
100-20-5010	Police - Overtime	1,173,843	1,224,040	1,027,358	1,086,518	1,122,170	35,652
100-20-5015	Police - Uniform stipend	104,500	102,000	105,500	109,000	107,000	(2,000)
100-20-5020	Police - Education Stipend	56,000	56,000	54,500	53,500	54,000	500
100-20-5025	Police - Other Stipends	11,000	12,500	8,000	-	4,000	4,000
100-20-5030	Police - Buy back	648,457	737,378	692,918	715,704	1,027,599	311,895
100-20-5035	Police - Benefits	3,118,920	3,284,823	3,464,526	3,533,783	3,742,281	208,498
100-20-5040	Police - Tuition Reimbursement	62,857	33,164	49,147	31,000	65,000	34,000
100-20-5045	Police - Pension	2,443,805	2,440,663	17,392,787	17,428,758	1,929,011	(15,499,747)
100-20-5205	Police - Utilities	23,187	15,251	19,457	18,000	23,000	5,000
100-20-5210	Police - Vehicle Gas and Oil	254,850	298,735	287,625	310,000	290,000	(20,000)
100-20-5215	Police - Telephone	82,841	109,410	126,032	108,900	108,900	-
100-20-5220	Police - Training, dues and publications	48,404	69,051	75,980	65,000	85,000	20,000
100-20-5225	Police - Supplies	42,588	51,471	44,027	54,400	45,700	(8,700)
100-20-5235	Police - Postage & printing	33,742	33,242	25,448	35,500	31,500	(4,000)
100-20-5290	Police - Other general expenses	71,768	86,753	92,795	88,700	88,250	(450)
100-20-5300	Police - Professional Services	-	-	-	-	-	-
100-20-5345	Police - Speed photo enforcement	322,178	709,977	697,294	631,826	567,492	(64,334)
100-20-5400	Police - Repairs and maintenance	330,715	335,910	347,205	353,400	342,900	(10,500)
100-20-5405	Police - Copier maintenance	21,432	25,068	23,291	19,000	23,600	4,600
100-20-5500	Police - Equipment	14,865	25,465	25,000	25,000	25,000	-
100-20-5625	Police - Internal service fund	1,368,435	2,118,905	959,683	1,010,402	1,499,099	488,697
100-20-5800	Police - Capital Expenditures	176,508	212,354	398,197	500,000	432,000	(68,000)
Department Total		<u>\$ 21,023,678</u>	<u>\$ 23,109,320</u>	<u>\$ 37,381,238</u>	<u>\$ 37,820,912</u>	<u>\$ 23,405,384</u>	<u>\$ (14,415,528)</u>

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**Fire and Police Commission**

**PROGRAM MANAGER:** Commission

**PROGRAM DESCRIPTION:**

The Board of Fire and Police Commissioners shall consist of three members to be appointed by the Mayor, by and with the consent of Council. The term of office of each member shall be three years and until his or her successor is appointed and qualified, provided that no appointment shall be made by the Mayor within thirty days of the expiration of his or her term of office.

**BUDGET SUMMARY:**

- This department's other general expenses account varies annually based on the number of police or fire personnel the City will hire in a given year.

City of Berwyn  
 2014 Budgeted Expenditures by Department  
 Fire and Police Commission  
 12/31/2014

<u>Account Number</u>	<u>Account Name</u>	<u>2011 Balance</u>	<u>2012 Balance</u>	<u>2013 Projected</u>	<u>2013 Budget</u>	<u>2014 Budget</u>	<u>Requested Budget Change</u>
100-22-5500	Fire and Police Commission - Salaries	\$ 16,002	\$ 15,849	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
100-22-5035	Fire and Police Commission - Benefits	1,260	1,357	1,227	1,592	1,530	(62)
100-22-5200	Fire and Police Commission- Training, Dues, & Publications	-	-	-	5,375	5,375	-
100-22-5225	Fire and Police Commission - Supplies	-	-	-	-	-	-
100-22-5235	Fire and Police Commission- Postage & Printing	181	6	115	-	-	-
100-22-5290	Fire and Police Commission - Other General Expenses	19,190	57,147	1,206	1,000	1,000	-
100-22-5290	Fire and Police Commission - Police Testing	-	-	1,472	40,000	40,000	-
100-22-5290	Fire and Police Commission - Pre Employment Physicals	-	-	5,875	30,000	30,000	-
		-	-	-	-	-	-
Department Total		<u>\$ 36,632</u>	<u>\$ 74,359</u>	<u>\$ 29,895</u>	<u>\$ 97,967</u>	<u>\$ 97,905</u>	<u>\$ (62)</u>

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**Building Department**

**PROGRAM MANAGER:** Building Director

**PROGRAM DESCRIPTION:**

The Building Department is responsible for the administration and enforcement of City ordinances and building codes which establish minimum requirements for building construction, land use, signage, and property maintenance. The primary purpose of the ordinances is to establish requirements that safeguard public health, safety, sanitation, adequate light and ventilation, energy conservation, and safety from fire and other hazards attributed to the structural environment. Activities associated with the administration and enforcement of these ordinances include but are not limited to reviewing architectural and engineering plans for proposed projects, issuing permits, scheduling permit inspections, processing compliance information, scheduling compliance inspections, scheduling blight inspections, inspecting properties to identify violations and issuing citations for ordinance infractions.

**SERVICES:**

-  Conduct Code Enforcement
-  Perform Building and Zoning Review
-  Issue Building Permits
-  Perform Permit Inspections
-  Process Compliance Information
-  Respond to FOIA Requests
-  Process Blight and Building Adjudication Information

City of Berwyn  
 2014 Budgeted Expenditures by Department  
 Building / Neighborhood Affairs  
 12/31/2014

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
100-24-5000	Building - Salaries	\$ 404,647	\$ 406,892	\$ 479,607	\$ 491,774	\$ 522,300	\$ 30,526
100-24-5030	Building - Sick Day Buy Back	5,722	6,308	8,008	6,282	22,683	16,401
100-24-5035	Building - Benefits	245,643	247,759	289,210	309,532	340,432	30,900
100-24-5205	Building - Utilities	20,056	7,301	12,264	13,000	13,000	-
100-24-5210	Building - Vehicle Gas and Oil	8,168	9,112	10,017	10,000	10,000	-
100-24-5215	Building - Telephone	4,508	5,533	11,133	7,500	10,000	2,500
100-24-5220	Building - Training, Dues,& Publications	1,327	1,412	1,252	2,000	2,000	-
100-24-5225	Building - Supplies	8,069	6,771	12,042	7,500	17,500	10,000
100-24-5235	Building - Postage & Printing	4,278	5,461	9,553	8,000	8,000	-
100-24-5290	Building - Other General Expenses	35,077	39,027	18,882	40,000	40,000	-
100-24-5300	Building - Professional Service	302,607	350,768	344,993	350,000	360,000	10,000
100-24-5400	Building - Repairs and Maintenance	126,083	148,983	241,960	160,000	150,000	(10,000)
100-24-5405	Building - Copier Maintenance	3,558	3,416	3,145	4,000	3,700	(300)
100-24-5500	Building - Equipment	424	-	-	-	-	-
100-24-5625	Building - Internal Service Fund	34,485	33,695	1,882	16,288	25,800	9,512
100-24-5800	Building - Capital Outlay	-	-	18,797	60,000	60,000	-
Department Total		<u>\$ 1,204,651</u>	<u>\$ 1,272,439</u>	<u>\$ 1,462,744</u>	<u>\$ 1,485,876</u>	<u>\$ 1,585,415</u>	<u>\$ 99,539</u>

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**Public Works**

**PROGRAM MANAGER:** Director of Public Works

**PROGRAM DESCRIPTION:**

The Street Division provides the staff, equipment and materials to operate and maintain most of the public infrastructure in the City of Berwyn. Such infrastructure includes public roadways, signs, alleys, and City-owned lands. Other responsibilities include maintenance to all water/sewer systems, fleet vehicles and select Fire Department equipment.

**SERVICES:**

 **Administration**

- Management of 27 FTE employees.
- Management of the yearly budget for the Street & Fleet Divisions.
- Coordination of all calls for service and/or repair.
- Coordinate MFT and CDBG public improvement programs.
- Monitors construction and utility cuts in the City right-of-way.
- Supervision of daily operations of all services provided by the Division.
- Respond to resident questions, inquiries and requests.

 **Street Maintenance**

- Street patching, repairs, and maintenance.
- Street striping and signage.
- Alleyway maintenance.
- Sweep all City streets.
- Pickup and discard dead animals and trash from City right-of-way.

 **Forestry**

- Maintain City owned urban forest.
- Tree City USA for 25 consecutive years.
- Remove dead, dying or diseased trees.
- Coordinate the replanting of trees within the city owned right-of-way.

 **Ice and Snow Control**

- Provide prompt quality response for snow and ice issues to maintain safe vehicular travel.

 **Turf Maintenance**

- Cut grass and weeds in public areas.

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**Public Works**

 **Traffic and Parking Control**

- Coordinate all traffic control and signage.
- Conduct traffic and safety studies.
- Installation, repair and replacement of street signs and posts.
- Install and maintain all roadway and parking pavement markings and markers.
- Install and repair parking meters.

 **Fleet Maintenance**

- Maintenance and repair of all Public Works vehicles and equipment as well as Police, Building, Parking and select Fire Department vehicles.
- Maintenance of City fueling station.

 **Public Works Building**

- Maintain grounds at Public Works facilities.
- Storage of equipment and materials for Public Works and other departments.

 **Work for Other Departments**

- Provide signage, manpower and cleanup for parades, block parties and special events.
- Cleanup of debris and trash due to accidents or ordinance violations.
- Assist elsewhere when requested.

City of Berwyn  
2014 Budgeted Expenditures by Department  
Public Works  
12/31/2014

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
100-26-35-5000	Streets - Salaries	\$ 1,219,383	\$ 1,306,416	\$ 1,233,487	\$ 1,439,000	\$ 1,476,421	\$ 37,421
100-26-35-5010	Streets - Overtime	57,373	56,661	70,115	84,000	106,000	22,000
100-26-35-5015	Streets - Uniform stipend	18,039	16,965	17,290	23,500	29,000	5,500
100-26-35-5025	Streets - Other stipend	206	360	360	5,000	5,000	-
100-26-35-5030	Streets - Sick day buyback	15,547	11,114	13,331	15,000	25,000	10,000
100-26-35-5035	Streets - Benefits	646,375	698,084	696,851	810,275	826,080	15,805
100-26-35-5105	Streets - Community Programs	21,179	-	-	-	-	-
100-26-35-5205	Streets - Utilities	18,023	5,996	26,311	18,000	22,000	4,000
100-26-35-5210	Streets - Vehicle gas & oil	157,083	147,913	178,103	125,000	150,000	25,000
100-26-35-5215	Streets - Telephone	2,768	3,938	4,202	3,500	4,000	500
100-26-35-5215	Streets - Training, dues, & publications	4,396	575	632	7,500	7,000	(500)
100-26-35-5225	Streets - Supplies	105,777	78,011	67,902	157,000	202,500	45,500
100-26-35-5235	Streets - Postage & printing	845	7,031	4,932	4,000	4,100	100
100-26-35-5290	Streets - Other general expenses	14,717	52,683	6,398	3,500	3,500	-
100-26-35-5300	Streets - Professional services	413,833	118,686	405,973	365,000	500,000	135,000
100-26-35-5400	Streets - Repairs and maintenance	246,071	584,116	539,083	294,000	320,000	26,000
100-26-35-5405	Streets - Copier maintenance	807	795	1,362	4,500	1,000	(3,500)
100-26-35-5500	Streets - Equipment	-	-	1,300	10,000	4,500	(5,500)
100-26-35-5505	Streets - Equipment lease	63,410	66,193	8,542	45,000	55,000	10,000
100-26-35-5625	Streets - Internal service fund	280,202	417,912	145,902	221,032	223,217	2,185
100-26-35-5800	Streets - Capital Outlay	44,095	40,914	54,820	65,000	120,000	55,000
	Total Streets	3,330,129	3,614,364	3,476,896	3,699,807	4,084,318	384,511
100-26-37-5000	Fleet - Salaries	\$ 195,425	\$ 197,552	\$ 195,289	\$ 200,914	\$ 191,900	\$ (9,014)
100-26-37-5010	Fleet - Overtime	10,593	7,905	9,926	16,500	14,000	(2,500)
100-26-37-5015	Fleet - Uniform stipend	2,475	2,322	2,246	4,000	3,800	(200)
100-26-37-5025	Fleet - Other stipend	550	550	550	-	-	-
100-26-37-5030	Fleet- Sick day buyback	2,450	857	1,654	1,367	750	(617)
100-26-37-5035	Fleet - Benefits	105,472	108,791	111,511	116,400	117,569	1,169
100-26-37-5210	Fleet - Vehicle gas & oil	6,240	-	11,979	-	14,000	14,000
100-26-37-5225	Fleet - Supplies	41,466	45,804	76,472	60,250	60,500	250
100-26-37-5235	Fleet - Postage & printing	228	1,815	-	250	250	-
100-26-37-5290	Fleet - Other general expenses	483	121	141	15,000	15,000	-
100-26-37-5300	Fleet - Professional services	23,966	77,975	62,687	45,000	45,000	-
100-26-37-5400	Fleet - Repairs and maintenance	108,979	98,259	141,868	147,000	146,000	(1,000)
100-26-37-5500	Fleet - Equipment	-	-	-	5,000	5,000	-
100-26-37-5625	Fleet - Internal service fund	77,700	16,112	900	7,788	11,231	3,443
100-26-37-5800	Fleet - Capital outlay	-	11,955	21,589	-	-	-
	Total Fleet	576,027	570,018	636,811	619,469	625,000	5,531
Department Total		\$ 3,906,156	\$ 4,184,381	\$ 4,113,707	\$ 4,319,276	\$ 4,709,318	\$ 390,042

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**Zoning Board**

**PROGRAM MANAGER:** Board Chairman

**PROGRAM DESCRIPTION:**

The Zoning Board schedules and holds hearings in matters wherein citizens of the City are appealing a decision of the Building Department involving requests for variations from the terms of the Zoning Code, establishment of a conditional use or change in a non-conforming use. All decisions with four (4) or more votes in favor or against, are submitted to the City Council with a resolution, a specific recommendation, and if applicable, an ordinance. If less than four (4) votes are made for or against, the board makes no recommendation. The City Council makes the final decision in all such matters as described above.

The Board can reverse, affirm (wholly or partly), modify or amend any order or decision of a City Official in regard to matters that do not involve a variation, conditional use or non-conforming use; and also may make decisions in regard to the interpretation of the Zoning Code. In these matters, the Board has the powers of the City Official from whom the appeal is taken and the decision is final.

The Board can also hold special hearings as requested by the City Council involving the Zoning Code. The Chairman is responsible for publishing notices of meetings, and is available to give instructions as to procedures of the Board, render legal opinions, and make recommendations for amendments to the Zoning Code.

City of Berwyn  
 2014 Budgeted Expenditures by Department  
 Zoning Board  
 12/31/2014

<u>Account Number</u>	<u>Account Name</u>	<u>2011 Balance</u>	<u>2012 Balance</u>	<u>2013 Projected</u>	<u>2013 Budget</u>	<u>2014 Budget</u>	<u>Requested Budget Change</u>
100-28-5000	Zoning - Salaries	\$ 11,179	\$ 10,084	\$ 5,830	\$ 6,360	\$ 6,360	\$ -
100-28-5035	Zoning - Benefits	967	989	441	487	487	-
100-28-5235	Zoning - Postage & printing	1,028	118	668	1,000	-	(1,000)
100-28-5290	Zoning - Other general expenses	<u>367</u>	<u>625</u>	<u>3,268</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>
		-					
Department Total		<u>\$ 13,541</u>	<u>\$ 11,816</u>	<u>\$ 10,208</u>	<u>\$ 11,847</u>	<u>\$ 10,847</u>	<u>\$ (1,000)</u>

**City of Berwyn  
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**Committee and Planning**

**PROGRAM MANAGER:** Mayor and City Council

**PROGRAM DESCRIPTION:**

The Committee and Planning Department of the City of Berwyn is where economic development expenditures to third parties are recorded. This department does not support any employees.

**SERVICES:**

Within this department the City records the following:

- ✚ Donations to other organizations
- ✚ Non-TIF related Berwyn Development Corporation fees
- ✚ Regional Housing Authority expenditures
- ✚ Utility tax rebates to other taxing units

City of Berwyn  
 2014 Budgeted Expenditures by Department  
 Committee and Planning  
 12/31/2014

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
100-30-5105-01	National Night Out	\$ -	\$ 18,500	\$ 20,250	\$ 20,500	\$ 17,500	\$ (3,000)
100-30-5105-04	West Central Municipal Conference	19,532	19,524	20,524	21,500	21,000	(500)
100-30-5105-05	Berwyn Historic Preservation Commission	145	3,770	1,655	5,000	5,000	-
100-30-5105-06	Utility Tax Rebate	29,531	91,047	89,638	95,000	80,000	(15,000)
100-30-5105-08	Berwyn Historical Society	-	5,000	-	5,000	5,000	-
100-30-5105-30	BDC Admin Fee	-	86,000	86,000	86,000	86,000	-
100-30-5290	Committee & Planning - Other general expenses	<u>2,892</u>	<u>2,892</u>	<u>3,491</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Department Total		<u>\$ 52,100</u>	<u>\$ 226,733</u>	<u>\$ 221,558</u>	<u>\$ 238,000</u>	<u>\$ 219,500</u>	<u>\$ (18,500)</u>

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**Recreation Department**

**PROGRAM MANAGER:** Director of Recreation

**PROGRAM DESCRIPTION:**

The City of Berwyn provides comprehensive community-wide parks and recreation services through the Recreation Department with policies and budget development determined by the Mayor and the City council. The Recreation Department is committed to the effective and responsible management of parks, open space, facilities and resources to satisfy the recreational needs of the community; and to deliver quality, benefit-based leisure services and programs that meet the varied needs and interests of the community in a cooperative, innovative, and responsive manner.

The Recreation Department is responsible for providing year round recreational programs and activities for all age groups. These include community special events, athletic programs, sports camps, day care camps, tot programs, swimming programs, adult athletic programs, family events, and senior adult activities. In addition, the Recreation Department collaborates with and assists many Berwyn groups, organizations, and clubs to provide recreation services throughout the community.

The Recreation Department is responsible for six park sites, one Olympic sized swimming pool, and a recreation center. Major responsibilities include routine maintenance of resources, facilities, and equipment, including and providing support services for recreation programs; and park improvements and development.

City of Berwyn  
2014 Budgeted Expenditures by Department  
Recreation  
12/31/2014

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
100-32-5000	Recreation - Salaries	\$ 657,766	\$ 660,307	\$ 654,509	\$ 710,000	\$ 725,000	\$ 15,000
100-32-5010	Recreation - Overtime	92	-	-	-	-	-
100-32-5030	Recreation - Sick day buy back	12,571	10,665	10,596	12,924	11,423	(1,501)
100-32-5035	Recreation - Benefits	190,895	181,363	201,529	210,418	258,527	48,109
100-32-5100	Recreation - Special events	31,761	35,688	56,009	50,000	50,000	-
100-32-5105	Recreation - Community programs	-	-	-	-	-	-
100-32-5205	Recreation - Utilities	37,601	24,261	19,798	56,000	40,000	(16,000)
100-32-5210	Recreation - Vehicle Gas and Oil	10,517	10,198	14,387	9,000	16,000	7,000
100-32-5215	Recreation - Telephone	6,675	7,411	8,602	8,000	8,000	-
100-32-5220	Recreation - Training, dues, & publications	2,496	2,859	2,007	5,000	3,000	(2,000)
100-32-5225	Recreation - Supplies	96,156	120,459	100,080	130,000	125,000	(5,000)
100-32-5235	Recreation - Postage & printing	1,652	2,059	6,432	5,000	5,000	-
100-32-5290	Recreation - Other general expenses	60,873	54,972	64,134	80,000	75,000	(5,000)
100-32-5400	Recreation - Repairs and maintenance	131,755	133,616	155,976	130,000	130,000	-
100-32-5405	Recreation - Copier maintenance	4,534	4,365	4,649	6,000	5,300	(700)
100-32-5625	Recreation - Internal service fund	107,182	167,349	58,909	88,095	98,818	10,723
100-32-5800	Recreation - Capital outlay	235,050	24,107	56,673	50,000	50,000	-
Department Total		<u>\$ 1,587,576</u>	<u>\$ 1,439,679</u>	<u>\$ 1,414,290</u>	<u>\$ 1,550,437</u>	<u>\$ 1,601,068</u>	<u>\$ 50,631</u>

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**Community Relations**

**PROGRAM MANAGER:** Community Relations Director

**PROGRAM DESCRIPTION:**

The Community Relations Director along with the Commissioners work to promote equal opportunity in employment, housing and access to public accommodations, combat unlawful discrimination and to enforce the Community Relations Ordinance.

Persons who believe they have been discriminated against may file a complaint within one year of the alleged violation.

The Community Relations Ordinance and its policy is further outlined in the City of Berwyn's Code of Ordinances, Chapter 620

**SERVICES:**

The Community Relations Director is available to attend meetings as a representative of the Community Relations Commission as well as answers questions pertaining to City services.

City of Berwyn  
 2014 Budgeted Expenditures by Department  
 Community Relations  
 12/31/2014

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
100-34-5000	Community Relations - Salaries	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
100-34-5035	Community Relations - Benefits	1,089	1,164	1,205	1,200	1,191	(9)
100-34-5290	Community Relations - Other general expenses	-	-	-	1,500	1,500	-
Department Total		<u>\$ 6,089</u>	<u>\$ 6,164</u>	<u>\$ 6,205</u>	<u>\$ 7,700</u>	<u>\$ 7,691</u>	<u>\$ (9)</u>

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**Senior Services**

The Senior Services department takes on various senior programs including snow removal, lawn care services, the City's handy man program, and PACE busing services. Revenues include grant funding for senior programs and nominal fees received for assistance.

City of Berwyn  
 2014 Budgeted Expenditures by Department  
 Senior Services  
 12/31/2014

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
100-46-5000	Senior Services - Salaries	\$ 115,290	\$ 123,353	\$ 130,715	\$ 134,395	\$ 146,924	\$ 12,529
100-46-5030	Senior Services - Sick Day Buy Back	-	1,263	1,391	1,378	1,419	41
100-46-5035	Senior Services - Benefits	37,574	34,659	36,147	37,097	39,657	2,560
100-46-5100-03	Senior Services - Special Events Senior Breakfast	5,066	5,246	6,439	6,000	6,000	-
100-46-5210	Senior Services - Vehicle Gas & Oil	17,870	22,866	20,617	25,000	25,000	-
100-46-5215	Senior Services - Telephone	82	1,669	1,840	2,000	2,000	-
100-46-5225	Senior Services - Supplies	233	339	633	600	600	-
100-46-5235	Senior Services - Postage & Printing	3,128	2,767	2,468	3,200	3,200	-
100-46-5290	Senior Services - Other General Expenses	-	752	505	1,800	1,800	-
100-46-5300	Senior Services - Professional Services	3,483	2,100	2,192	4,000	4,000	-
100-46-5400	Senior Services - Repairs & Maintenance	42,191	45,667	65,950	57,000	52,500	(4,500)
100-46-5405	Senior Services - Copier Maintenance	807	729	845	1,000	1,000	-
100-46-5505	Senior Services - Equipment Lease	5,600	4,466	4,000	6,000	6,000	-
100-46-5625	Senior Services - Internal Service Fund charges	6,102	6,641	371	3,210	5,120	1,910
Department Total		<u>\$ 237,426</u>	<u>\$ 252,517</u>	<u>\$ 274,113</u>	<u>\$ 282,680</u>	<u>\$ 295,220</u>	<u>\$ 12,540</u>

**City of Berwyn  
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**Other City Departments**

The following schedule represents other statutory expenditures that are City-wide costs. The City's general administration is responsible for monitoring these accounts. Additionally, the garbage expenditure is added to this schedule and shows the activity totals that were charged to the General Fund through 2011. Beginning in 2012, garbage activity is accounted and budgeted for in the Utility Fund.

City of Berwyn  
2014 Budgeted Expenditures by Department  
Garbage and Statutory  
12/31/2014

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
100-36-5710	Garbage - Bad Debt Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100-36-5300	Garbage - Waste Management	<u>4,086,307</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Benefits To be allocated to various depts							
100-17-5035	Benefit Pool	\$ 7,767	\$ 11,848	\$ 15,000	\$ 45,000	\$ 30,000	\$ (15,000)
100-17-5290	Other	11,099	7,054	4,329	5,000	5,000	-
100-17-5300-01	Auditing & Actuarial expense	68,011	49,747	44,440	45,000	48,500	3,500
100-17-5300-09	Payroll Services	-	-	-	-	-	-
100-17-5300-10	New World Maintenance	35,492	25,101	40,672	41,150	31,500	(9,650)
100-17-5705	Interest on LOC	2,375	-	-	-	-	-
100-17-5710	Bad debt expense	<u>32,396</u>	<u>8,503</u>	<u>9,132</u>	<u>11,500</u>	<u>8,000</u>	<u>(3,500)</u>
Department Total		<u>\$ 157,140</u>	<u>\$ 102,253</u>	<u>\$ 113,573</u>	<u>\$ 147,650</u>	<u>\$ 123,000</u>	<u>\$ (24,650)</u>

Note: Beginning in 2012, Garbage - Waste Management activity is recorded as a part of the Utilities Fund.

**City of Berwyn  
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**Library**

This fund is used to account for the spending of funds for the operations of the Berwyn Public Library. The Berwyn Public Library is administered by a nine member board appointed by the City's Mayor, with the advice and consent of City Council. Additionally one Alderman is appointed to be the liaison between the City and the Berwyn Public Library.

**City of Berwyn  
2014  
Annual Budget**

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**Library**

**PROGRAM MANAGER:**

Director of Library Services

**PROGRAM DESCRIPTION:**

The Berwyn Public Library is a driving force behind a vibrant and diverse community. The Berwyn Public Library (BPL) supports our community by:

- Providing a welcoming and accessible environment in which all individuals receive professional service and assistance in fulfilling their educational, research, literacy and entertainment needs.
- Educating and empowering the public through the preservation and distribution of timely and accurate information as guided by the Principles of Intellectual Freedom.
- Offering people of all ages and backgrounds a stimulating environment in which to discover a love of lifelong learning.

The Library offers dynamic service-oriented programs and services and participates in creating a literate public by offering a place where adults can learn and practice new skills and children are given opportunities to interact with books and enjoy stories.

**SERVICES:**

Public libraries provide equal access to information of all kinds. In fact, libraries are among the first American institutions immigrants turn to for help in learning how to read, write and speak English. Under a literacy umbrella, BPL offers direct literacy programming, curriculum support, and hosts community organizations offering literacy services.

**City of Berwyn  
Library Fund  
2014 Budget**

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
<b>Revenues</b>							
205-40-4000	Library - Property Tax Revenue	\$ 2,903,785	\$ 2,925,167	\$ 2,976,315	\$ 2,986,312	\$ 2,986,312	\$ -
205-40-4270	Library - Rental Revenue	-	-	-	-	-	-
205-40-4350	Library - Book Fines	34,531	38,374	34,928	30,000	30,000	-
205-40-4400	Library - Grant Revenue	-	-	-	50,000	50,000	-
205-40-4415	Library - Copier Revenue	11,763	10,250	11,618	12,000	12,000	-
205-40-4420	Library - Per Capita Revenue	55,404	58,602	58,224	58,000	58,000	-
205-40-4425	Library - Video Rental Revenue	-	5,359	7,355	-	-	-
205-40-4430	Library - Building Revenue	26,714	12,701	47,055	20,000	20,000	-
205-40-4800	Library - Interest Income	782	232	141	150	100	(50)
205-40-4835	Library - Other Misc Revenue	2,838	9,715	-	-	-	-
205-40-4850	Library - Contributions	-	-	-	45,000	45,000	-
205-40-4900	Library - Transfer from Other Funds	-	95,000	-	-	5,000	5,000
	<b>Total Library Revenues</b>	<b>3,035,817</b>	<b>3,155,400</b>	<b>3,135,636</b>	<b>3,201,462</b>	<b>3,206,412</b>	<b>4,950</b>
<b>Expenditures</b>							
205-40-5000	Library - Salaries	\$ 1,482,805	\$ 1,513,471	\$ 1,532,545	\$ 1,585,973	\$ 1,598,776	\$ 12,803
205-40-5010	Library - Overtime	3,985	2,946	3,296	5,000	5,000	-
205-40-5030	Library - Sick Day Buy Back	12,975	15,025	16,576	14,000	15,000	1,000
205-40-5035	Library - Benefits	818,736	815,049	809,349	860,330	837,361	(22,969)
205-40-5040	Library - Tuition Reimbursement	-	-	2,514	5,000	5,000	-
205-40-5105	Library - Community Programs	32,245	29,989	24,659	28,300	45,000	16,700
205-40-5200-09	Library - Director Expense	414	423	170	350	350	-
205-40-5200-10	Library - Board Expense	301	685	58	350	350	-
205-40-5205	Library - Utilities	10,622	11,661	13,761	13,000	13,000	-
205-40-5210	Library - Vehicle Gas & Oil	2,709	3,057	2,491	2,600	2,600	-
205-40-5215	Library - Telephone	13,742	10,370	33,834	7,500	14,000	6,500
205-40-5220	Library - Training, Dues, & Publications	8,891	11,086	10,953	11,000	11,000	-
205-40-5225	Library - Supplies	125,997	98,007	123,683	107,400	98,000	(9,400)
205-40-5235	Library - Postage & Printing	3,382	2,833	2,312	5,000	3,000	(2,000)
205-40-5245	Library - Books	173,779	139,909	151,697	158,900	165,000	6,100
205-40-5250	Library - Audio Visual	47,125	44,395	33,105	41,600	43,000	1,400
205-40-5255	Library - Periodicals	21,702	19,545	15,063	18,600	17,000	(1,600)
205-40-5290	Library - Other General Expenses	1,505	493	6,411	-	-	-
205-40-5400	Library - Repairs & Maintenance	122,256	134,025	133,424	150,000	150,000	-
205-40-5520	Library - Computer System	50,806	78,059	59,466	62,000	62,000	-
205-40-5525	Library - Computer Support Databases	7,108	23,171	35,474	39,000	40,000	1,000
205-40-5625	Library - Internal Service Fund Charge	83,713	95,492	10,958	46,755	69,115	22,360
205-40-5660	Library - Promotions	20,052	14,509	19,724	10,500	13,000	2,500
205-40-5665	Library - Reciprocal Borrowing	3,233	3,003	1,651	4,700	4,000	(700)
205-40-5800	Library - Capital Improvement	2,824	1,950	4,595	5,000	110,000	105,000
	<b>Total Library Expenditures</b>	<b>3,050,907</b>	<b>3,069,153</b>	<b>3,047,769</b>	<b>3,182,858</b>	<b>3,321,552</b>	<b>138,694</b>
	Revenues Less Expenditures	(15,090)	86,247	87,867	18,604	(115,140)	\$ (133,744)
	Fund Balance Beginning	(39,592)	(54,682)	31,565	31,565	119,432	
	Projected Ending Fund Balance	\$ (54,682)	\$ 31,565	\$ 119,432	\$ 50,169	\$ 4,292	

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**Community Development**

This fund is used to account for the revenues and expenditures incurred under the City's Community Development Block Grant (CDBG) program. Revenues are received from the Federal Department of Housing and Urban Development (HUD).

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**Community Development**

**PROGRAM MANAGER:** Director of Community Development

**PROGRAM DESCRIPTION:**

Administer Community Development Block Grant funds according to federally mandated guidelines required By HUD

**SERVICES:**

- ✚ To provide 15% of allocated funds to Public Service Agencies, through a sub-recipient agreement (as approved by City Council), their monitoring and their reporting as required.
- ✚ Oversee a Blight Inspection within the low-mod federally designated of the Community. This program is tied into a community contact program.
- ✚ Provide a Single Family Rehabilitation Program to those residents of Berwyn who qualify under the Federal guidelines.
- ✚ Provide the City of Berwyn funds for infrastructure modifications with the federally designated low-mod population areas.

**City of Berwyn  
Community Development Fund  
2014 Budget**

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
<b>Revenues</b>							
210-4900	Transfer From Other Funds	\$ -	\$ 368,282	\$ 386,132	\$ 355,519	\$ 553,007	\$ 197,488
210-4400	Grant Income	1,607,332	1,154,472	376,230	1,324,066	2,221,430	897,364
	Miscellaneous Revenues	<u>24</u>	<u>-</u>	<u>6,755</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Community Development Revenues	<u>1,607,356</u>	<u>1,522,754</u>	<u>769,117</u>	<u>1,679,585</u>	<u>2,774,437</u>	<u>1,094,852</u>
<b>Expenditures</b>							
<b>Fire</b>							
210-18-5400	Fire - Repairs & Maintenance	\$ 2,392	\$ -	\$ -	\$ -	\$ -	\$ -
210-18-5800-10	Fire - Capital Outlay	<u>33,278</u>	<u>3,250</u>	<u>-</u>	<u>102,000</u>	<u>-</u>	<u>(102,000)</u>
	Total Fire	<u>35,670</u>	<u>3,250</u>	<u>-</u>	<u>102,000</u>	<u>-</u>	<u>(102,000)</u>
<b>Public Works</b>							
210-26-5400	Public Works - Repairs & Maintenance	\$ -	\$ -	\$ 24,432	\$ 180,000	\$ 250,000	\$ 70,000
210-26-5800-10	Public Works - Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>639,265</u>	<u>-</u>
	Total Public Works	<u>-</u>	<u>-</u>	<u>24,432</u>	<u>180,000</u>	<u>889,265</u>	<u>70,000</u>

**City of Berwyn  
Community Development Fund  
2014 Budget**

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
<b>Administration</b>							
210-42-5000	Community Development - Salaries	\$ 325,462	\$ 315,524	\$ 274,430	\$ 324,771	\$ 235,149	\$ (89,622)
210-42-5010	Community Development - Overtime	-	-	-	-	-	-
210-42-5030	Community Development - Sick Day Buy Back	7,868	11,154	19,251	7,000	5,851	(1,149)
210-42-5035	Community Development - Benefits	167,684	151,130	141,439	145,044	136,241	(8,803)
210-42-5205	Community Development - Utilities	1,675	2,235	2,789	2,000	2,500	500
210-42-5210	Community Development - Vehicle Gas & Oil	5,253	1,583	1,390	5,500	3,500	(2,000)
210-42-5215	Community Development - Telephone	3,412	4,912	3,952	3,000	5,400	2,400
210-42-5225	Community Development - Supplies	8,558	5,195	4,345	7,500	4,500	(3,000)
210-42-5235	Community Development - Postage & Printing	2,893	7,739	4,243	2,500	7,000	4,500
210-42-5290	Community Development - Other General Expenses	12,104	8,291	2,770	15,000	29,750	14,750
210-42-5300	Community Development - Professional Services	93,429	95,247	235,168	50,000	194,600	144,600
210-42-5400	Community Development - Repairs & Maintenance	164,694	19,444	3,625	-	6,780	6,780
210-42-5400-01	Community Development - Repairs & Maintenance Sewer	7,949	-	-	-	-	-
210-42-5400-02	Community Development - Repairs & Maintenance Street/Sidewall	-	117,199	-	-	-	-
210-42-5405	Community Development - Copier Maintenance	3,064	3,016	3,193	3,000	3,700	700
210-42-5625	Community Development - Internal Service Fund	94,668	140,138	11,723	72,773	40,543	(32,230)
210-5900	Community Development - Transfer to Other Funds	-	-	-	30,000	160,000	130,000
	Total Administration	<u>898,713</u>	<u>882,807</u>	<u>708,318</u>	<u>668,088</u>	<u>838,514</u>	<u>170,426</u>
<b>Program Expenditures</b>							
210-42-5105	Community Development - Community Programs	\$ 1,003,932	\$ 636,697	\$ 36,367	\$ 729,497	\$ 1,046,658	\$ 317,161
	Total Community Development Expenditures	<u>1,938,315</u>	<u>1,522,754</u>	<u>769,117</u>	<u>1,679,585</u>	<u>2,774,437</u>	<u>455,587</u>
	Revenues Less Expenditures	(330,959)	-	-	-	-	\$ <u>639,265</u>
	Fund Balance Beginning	<u>(34,892)</u>	<u>(365,851)</u>	<u>(365,851)</u>	<u>(365,851)</u>	<u>(365,851)</u>	
	Projected Ending Fund Balance	<u>\$ (365,851)</u>					

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## **Foreign Fire Fund**

This fund accounts for the proceeds and spending of the foreign fire insurance tax. This fund is administered by the City's Foreign Fire Insurance Board. The board consists of the City's Fire Chief and three officers elected by the City's fire department staff. Funds must be used for the benefit of the Fire Department.

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**PROGRAM MANAGER:** Foreign Fire Tax Board

**PROGRAM DESCRIPTION:**

The Berwyn Foreign Fire Tax Board shall consist of five members to be elected by the members of the Berwyn Fire Department. The offices shall consist of a President, Secretary-Treasurer and three Trustees (one from each shift). The terms of each office shall be two years and elections shall be staggered.

**BUDGET SUMMARY:**

The Foreign Fire Tax Board's general expense account varies annually based on the dollar amount collected by the Illinois Municipal League.

**City of Berwyn  
Foreign Fire Fund  
2014 Budget**

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
<b>Revenues</b>							
255-4800	Foreign Fire - Interest Income	\$ 114	\$ 17	\$ 20	\$ -	\$ -	\$ -
255-4055	Foreign Fire - Insurance Tax	<u>36,685</u>	<u>39,800</u>	<u>38,801</u>	<u>80,754</u>	<u>63,779</u>	<u>(16,975)</u>
	Total Foreign Fire Revenues	<u>36,799</u>	<u>39,817</u>	<u>38,821</u>	<u>80,754</u>	<u>63,779</u>	<u>(16,975)</u>
<b>Expenditures</b>							
255-5220	Foreign Fire - Training, Dues, & Publications	\$ 2,333	\$ 2,519	\$ 2,459	\$ 3,000	\$ 3,000	\$ -
255-5225	Foreign Fire - Supplies	4,134	2,382	4,434	4,000	3,000	(1,000)
255-5290	Foreign Fire - Other General Expenses	109	421	315	754	3,779	3,025
255-5400	Foreign Fire - Repairs	4,232	621	4,014	7,000	20,000	13,000
255-5500	Foreign Fire - Equipment	11,758	19,813	22,463	36,000	4,000	(32,000)
255-5800	Foreign Fire - Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
	Total Foreign Fire Expenditures	<u>22,566</u>	<u>25,756</u>	<u>33,685</u>	<u>80,754</u>	<u>63,779</u>	<u>(16,975)</u>
	Revenues Less Expenditures	14,233	14,061	5,136	-	-	<u>\$ -</u>
	Fund Balance Beginning	<u>42,456</u>	<u>56,689</u>	<u>70,750</u>	<u>70,750</u>	<u>75,886</u>	
	Projected Ending Fund Balance	<u>\$ 56,689</u>	<u>\$ 70,750</u>	<u>\$ 75,886</u>	<u>\$ 70,750</u>	<u>\$ 75,886</u>	

**City of Berwyn  
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**Motor Fuel Tax Fund**

This fund is used to account for the proceeds received from the State for the City's share of motor fuel taxes. Spending within this fund is restricted by state regulations. Generally speaking expenditures are for the maintenance and improvement of City streets. The City annually prepares a plan for the subsequent year's spending which is then submitted to the state for approval.

**City of Berwyn  
Motor Fuel Tax Fund  
2014 Budget**

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
<b>Revenues</b>							
215-4400	MFT - Grant Revenue	\$ 77,350	\$ -	\$ -	\$ -	\$ -	\$ -
215-4410	MFT - State Allotment	1,610,518	1,559,747	1,637,634	1,664,050	1,664,050	-
215-4800	MFT - Interest Income	309	731	229	-	-	-
	Total MFT Revenues	<u>1,688,177</u>	<u>1,560,478</u>	<u>1,637,863</u>	<u>1,664,050</u>	<u>1,664,050</u>	<u>-</u>
<b>Expenditures</b>							
215-5205	MFT - Utilities	\$ 409,225	\$ 417,940	\$ 561,271	\$ 330,000	\$ 300,000	\$ (30,000)
215-5225-05	MFT - Rock Salt	194,008	171,098	212,586	250,000	225,000	(25,000)
215-5290	MFT - Other General	-	-	-	-	-	-
215-5300	MFT - Professional services	33,149	18,665	300,916	65,000	120,000	55,000
215-5400	MFT - Repair & Maintenance	-	10,005	-	-	-	-
215-5400-01	MFT - Repair & Maintenance Sewer System	-	-	-	-	-	-
215-5400-02	MFT - Repair & Maintenance Street/Sidewalk	447,727	19,120	-	-	-	-
215-5400-03	MFT - Repair & Maintenance Traffic Control	283,964	171,585	110,077	350,000	360,000	10,000
215-5800	MFT - Capital Projects (Project Construction)	-	-	-	-	385,000	385,000
215-5900	MFT - Transfer Out Salaries to General Fund	200,000	473,000	310,000	310,000	380,000	70,000
	Total MFT Expenditures	<u>1,568,073</u>	<u>1,281,413</u>	<u>1,494,850</u>	<u>1,305,000</u>	<u>1,770,000</u>	<u>465,000</u>
	Revenues less Expenditures	120,104	279,065	143,013	359,050	(105,950)	<u>\$ (465,000)</u>
	Fund Balance Beginning	<u>210,657</u>	<u>330,761</u>	<u>609,826</u>	<u>609,826</u>	<u>752,839</u>	
	Projected Ending Fund Balance	<u>\$ 330,761</u>	<u>\$ 609,826</u>	<u>\$ 752,839</u>	<u>\$ 968,876</u>	<u>\$ 646,889</u>	

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**South Berwyn Corridor  
Tax Increment Financing District**

This fund is used to accumulate tax increment generated by the South Berwyn TIF district. The increment must be used for redevelopment costs within the geographical boundaries of the district and expenditures as outlined in the project plan. The district was created on January 28, 1997. The daily activities of the district are administered by the Berwyn Development Corporation and overseen by the City.

**City of Berwyn  
South Berwyn TIF Fund  
2014 Budget**

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
<b>Revenues</b>							
220-4000	Property Taxes - South Berwyn TIF	\$ 927,385	\$ 787,170	\$ 872,298	\$ 1,027,377	\$ 1,075,328	\$ 47,951
220-4400	Intergovernmental Revenues	2,000	-	-	-	-	-
220-4800	Interest Income	5,319	1,426	386	2,000	2,000	-
	Total South Berwyn TIF Revenues	<u>934,704</u>	<u>788,596</u>	<u>872,684</u>	<u>1,029,377</u>	<u>1,077,328</u>	<u>47,951</u>
<b>Expenditures</b>							
220-5200	TIF Management Services - BDC	\$ 231,101	\$ 208,201	\$ 201,601	\$ 220,701	\$ 195,060	\$ (25,641)
220-5205	Utilities	4,557	-	-	-	-	-
220-5700	Sedgwick Project Installment Note - Principal	155,161	116,370	155,161	50,039	155,161	105,122
220-5705	Sedgwick Project Installment Note - Interest	68,659	45,384	52,367	155,161	40,729	(114,432)
220-5800	South Berwyn Corridor TIF	444,553	413,014	125,485	333,726	263,226	(70,500)
220-5900	Transfer to Bond & Interest for Garage Debt	401,824	401,824	401,824	401,824	458,144	56,320
	Total South Berwyn TIF Expenditures	<u>1,305,856</u>	<u>1,184,794</u>	<u>936,438</u>	<u>1,161,451</u>	<u>1,112,320</u>	<u>(49,131)</u>
	Revenues less Expenditures	(371,152)	(396,198)	(63,754)	(132,074)	(34,992)	<u>\$ 97,082</u>
	Fund Balance Beginning	<u>1,003,897</u>	<u>632,745</u>	<u>236,547</u>	<u>236,547</u>	<u>172,793</u>	
	Projected Ending Fund Balance	<u>\$ 632,745</u>	<u>\$ 236,547</u>	<u>\$ 172,793</u>	<u>\$ 104,473</u>	<u>\$ 137,801</u>	

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**Harlem Avenue  
Tax Increment Financing District**

This fund is used to accumulate tax increment generated by the Harlem Avenue TIF district. The increment must be used for redevelopment costs within the geographical boundaries of the district and expenditures as outlined in the project plan. The district was created on January 1, 2012. The daily activities of the district are administered by the Berwyn Development Corporation and overseen by the City.

**City of Berwyn  
Harlem Ave TIF  
2014 Budget**

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
<b>Revenues</b>							
223-4000	Property Taxes - Harlem Ave.			280,089	280,000	314,000	34,000
223-4800	Interest Income	-	-	64	-	1,000	1,000
	Total Harlem Ave TIF Revenues	-	-	<u>280,153</u>	<u>280,000</u>	<u>315,000</u>	<u>35,000</u>
<b>Expenditures</b>							
223-5200	TIF Management Services - BDC	\$ -	\$ -	\$ 200,001	\$ 230,000	\$ 347,500	\$ 117,500
223-5800	Harlem Ave TIF	-	-	19,367	50,000	17,500	(32,500)
	Total Harlem Ave TIF Expenditures	-	-	<u>219,368</u>	<u>280,000</u>	<u>365,000</u>	<u>85,000</u>
	Revenues less Expenditures	-	-	60,785	-	(50,000)	<u>\$ (50,000)</u>
	Fund Balance Beginning	-	-	-	-	60,785	
	Projected Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,785</u>	<u>\$ -</u>	<u>\$ 10,785</u>	

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**Roosevelt Road  
Tax Increment Financing District**

This fund is used to accumulate tax increment generated by the Roosevelt Road TIF district. The increment must be used for redevelopment costs within the geographical boundaries of the district and expenditures as outlined in the project plan. The district was created on January 28, 1997. The daily activities of the district are administered by the Berwyn Development Corporation and overseen by the City.

**City of Berwyn  
Roosevelt TIF  
2014 Budget**

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
<b>Revenues</b>							
230-4000	Property Taxes - Roosevelt Road	\$ 677,180	\$ 566,700	\$ 456,655	\$ 700,649	\$ 554,490	\$ (146,159)
230-4915	Bond Proceeds	-	-	-	-	-	-
230-4917	Bond Issue Premium	-	-	-	-	-	-
230-4800	Interest Income	14,416	3,819	1,696	2,000	2,000	-
230-4835	Miscellaneous Revenues	<u>1,500</u>	<u>5,500</u>	<u>9,827</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Roosevelt TIF Revenues	<u>693,096</u>	<u>576,019</u>	<u>468,178</u>	<u>702,649</u>	<u>556,490</u>	<u>(146,159)</u>
<b>Expenditures</b>							
230-5800	Roosevelt Road - TIF Expenses	\$ 1,969,060	\$ 464,173	\$ 201,735	\$ 1,100,000	\$ 242,500	\$ (857,500)
230-5200	TIF Management Services - BDC	231,101	308,226	320,701	340,701	240,208	(100,493)
230-5205	Utilities	4,557	-	-	-	-	-
230-5900	Transfer to Bond and Interest	<u>289,708</u>	<u>279,519</u>	<u>508,155</u>	<u>508,155</u>	<u>272,084</u>	<u>(236,071)</u>
	Total Roosevelt TIF Expenditures	<u>2,494,426</u>	<u>1,051,918</u>	<u>1,030,591</u>	<u>1,948,856</u>	<u>754,792</u>	<u>(1,194,064)</u>
	Revenues less Expenditures	(1,801,330)	(475,899)	(562,413)	(1,246,207)	(198,302)	<u>\$ 1,047,905</u>
	Fund Balance Beginning	<u>3,667,938</u>	<u>1,866,608</u>	<u>1,390,709</u>	<u>1,390,709</u>	<u>828,296</u>	
	Projected Ending Fund Balance	<u>\$ 1,866,608</u>	<u>\$ 1,390,709</u>	<u>\$ 828,296</u>	<u>\$ 144,502</u>	<u>\$ 629,994</u>	

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**Ogden Avenue  
Tax Increment Financing District**

This fund is used to accumulate tax increment generated by the Ogden Avenue Road TIF district. The increment must be used for redevelopment costs within the geographical boundaries of the district and expenditures as outlined in the project plan. The district was created on May 25, 1993. The daily activities of the district are administered by the Berwyn Development Corporation and overseen by the City.

**City of Berwyn  
Ogden Ave TIF  
2014 Budget**

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
<b>Revenues</b>							
235-4000	Property Taxes - Ogden	\$ 979,681	\$ 971,856	\$ 883,470	\$ 1,537,195	\$ 1,095,483	\$ (441,712)
235-4800	Interest Income	7,527	2,447	976	2,000	2,000	-
235-4915	Debt Proceeds	-	-	-	-	-	-
	Total Ogden Ave TIF Revenues	<u>987,208</u>	<u>974,303</u>	<u>884,446</u>	<u>1,539,195</u>	<u>1,097,483</u>	<u>(441,712)</u>
<b>Expenditures</b>							
235-5200	TIF Management Services - BDC	\$ 231,101	\$ 308,226	\$ 240,151	\$ 340,701	\$ 254,336	\$ (86,365)
235-5205	Utilities	13,210	-	-	-	-	-
235-5700	Principal	-	1,403,449	236,707	236,643	241,486	4,843
235-5705	Interest	81,111	63,351	50,394	50,458	45,614	(4,844)
235-5800	Ogden Ave TIF	236,340	615,363	275,762	803,000	222,441	(580,559)
235-5900	Transfer to Other Funds	<u>473,283</u>	<u>410,000</u>	<u>410,000</u>	<u>410,000</u>	<u>415,000</u>	<u>5,000</u>
	Total Ogden Ave TIF Expenditures	<u>1,035,045</u>	<u>2,800,389</u>	<u>1,213,014</u>	<u>1,840,802</u>	<u>1,178,877</u>	<u>(661,925)</u>
	Revenues less Expenditures	(47,837)	(1,826,086)	(328,568)	(301,607)	(81,394)	<u>\$ 220,213</u>
	Fund Balance Beginning	<u>5,037,067</u>	<u>4,989,230</u>	<u>3,163,144</u>	<u>3,163,144</u>	<u>2,834,576</u>	
	Projected Ending Fund Balance	<u>\$ 4,989,230</u>	<u>\$ 3,163,144</u>	<u>\$ 2,834,576</u>	<u>\$ 2,861,537</u>	<u>\$ 2,753,182</u>	

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**Capital Projects Fund**

The City has established a Capital Projects Fund. This fund was established to account for the proceeds of the 2007A, 2007B and 2012A bonds. The attached budget represents an annualized project budget for all projects which are anticipated to be funded with debt proceeds. Also included in the budget is the total project budget. As many of these projects will last over multiple years, it is often helpful to see the entire project's estimated costs and funding.

**City of Berwyn  
Capital Projects Fund  
2014 Budget**

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
<b>Revenues</b>							
400-24-4400	Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400-26-4250	Public Works - Reimbursements	-	-	32,581	-	-	-
400-4800	Interest Income	1,814	1,641	2,186	5,000	2,500	(2,500)
400-4900	Transfer from Other Funds	-	2,900,000	228,986	228,986	-	(228,986)
	<b>Total Capital Projects Revenues</b>	<u>1,814</u>	<u>2,901,641</u>	<u>263,753</u>	<u>233,986</u>	<u>2,500</u>	<u>(231,486)</u>
<b>Expenditures</b>							
400-12-5800	General Ledger System	\$ 8,669	\$ 15,536	\$ -	\$ -	\$ -	\$ -
400-16-5800	IT Capital	108,126	144,438	87,683	200,000	110,000	(90,000)
400-18-5800	Fire Capital	798,955	43,247	889	-	-	-
400-18-5800-10	16th Street Fire Station	-	83,281	-	-	-	-
400-20-5800	Police Capital	40,336	5,289	50,000	50,000	-	(50,000)
400-24-5800	Building Capital	17,688	-	57,338	64,489	-	(64,489)
400-24-5800-35	Parking Garage Capital - Taxable	6,600	387,759	-	-	-	-
400-24-5800-36	Parking Garage Capital - Non-Taxable	6,000	13,107	-	-	-	-
400-26-5800	Streets	365,858	147,057	195,679	190,000	40,000	(150,000)
400-26-5800-30	Roosevelt Road Sewer Lining	-	-	-	-	-	-
400-26-5800-31	Capital Outlay 2012 Bond Issue	-	782,000	-	1,200,000	1,850,000	650,000
400-32-5800	Pool Renovation	5,152	-	-	-	-	-
400-40-5800	Library Capital	23,427	143,737	-	-	-	-
400-5900	General Fund Capital Spent	689,328	684,745	-	-	-	-
	<b>Total Capital Projects Expenditures</b>	<u>2,070,139</u>	<u>2,450,196</u>	<u>391,589</u>	<u>1,704,489</u>	<u>2,000,000</u>	<u>295,511</u>
	<b>Revenues Less Expenditures</b>	(2,068,325)	451,445	(127,836)	(1,470,503)	(1,997,500)	<u>\$ (526,997)</u>
	<b>Net Assets Beginning</b>	<u>3,782,492</u>	<u>1,714,167</u>	<u>2,165,612</u>	<u>2,165,612</u>	<u>2,037,776</u>	
	<b>Projected Ending Net Assets</b>	<u>\$ 1,714,167</u>	<u>\$ 2,165,612</u>	<u>\$ 2,037,776</u>	<u>\$ 695,109</u>	<u>\$ 40,276</u>	

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**Debt Service Fund**

The Debt Service Fund is used to accumulate resources for the repayment of the City's long-term obligations, including general obligation debt. As a home-rule municipality, the City is not subject to debt limits.

**City of Berwyn  
Debt Service Fund  
2014 Budget**

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
<b>Revenues</b>							
300-4000	Bond & Interest - Property Tax Revenue	\$ 4,865,244	\$ 1,963,260	\$ 2,011,408	\$ 1,965,607	\$ 4,366,039	\$ 2,400,432
300-4800	Interest Income	5,134	1,750	891	3,000	-	(3,000)
300-4915	Bond Proceeds	5,230,000	8,500,000	5,705,000	5,705,000	4,738,071	(966,929)
300-4917	Bond Premiums	-	-	170,408	170,410	-	(170,410)
300-4900	Transfer from Other Funds	<u>1,164,815</u>	<u>1,091,343</u>	<u>1,090,993</u>	<u>1,090,993</u>	<u>1,145,228</u>	<u>54,235</u>
	Total Debt Service Revenues	<u>11,265,193</u>	<u>11,556,353</u>	<u>8,978,700</u>	<u>8,935,010</u>	<u>10,249,338</u>	<u>1,314,328</u>
<b>Expenditures</b>							
300-5200	Paying Agent Fees	\$ 2,238	\$ 1,960	\$ 1,800	\$ 3,000	\$ 2,000	\$ (1,000)
300-5705	Interest Expense	-	-	-	10,000	10,000	-
300-5700-03	Principal G.O.Bonds Series 2001 Ogden	110,000	-	-	-	-	-
300-5705-03	Interest G.O. Bonds Series- 2001	5,060	-	-	-	-	-
300-5700-04	Principal G.O. Bonds Series 2002A Ogden	410,000	410,000	410,000	410,000	415,000	5,000
300-5705-04	Interest G.O.Bonds Series 2002 A Ogden	-	-	-	-	-	-
300-5700-05	Principal G.O.Bond Series 2002 B	50,000	50,000	510,000	510,000	-	(510,000)
300-5705-05	Interest G.O. Bonds Series 2002 B	29,700	27,550	25,452	25,452	-	(25,452)
300-5700-06	Principal G.O.Bonds Series (Refunding) 04	2,645,000	2,820,000	2,990,000	2,990,000	1,660,000	(1,330,000)
300-5705-06	Interest G.O.Bonds Series (Refunding) 04	479,300	373,500	232,500	232,500	83,000	(149,500)
300-5705-07	Interest G.O. Bond Series 2007A	1,408,250	1,408,250	1,408,250	1,408,250	1,408,250	-
300-5700-08	Principal G.O. Bond Series 2007B	-	-	-	-	1,495,000	1,495,000
300-5705-08	Interest G.O. Bond Series 2007B	1,230,987	1,230,987	1,230,988	1,230,987	1,230,987	-
300-5705-09	Interest G.O. Bond Series 2008	360,273	360,273	360,272	360,273	360,273	-
300-5705-10	Interest G.O. Bonds Series 2009	278,850	245,338	245,338	245,338	245,338	-
300-5705-02	Interest G.O. Bonds Series 2009	245,338	278,850	278,850	278,850	278,850	-
300-5700-11	Principal G.O. Bonds Series 2010	150,000	150,000	150,000	150,000	150,000	-
300-5705-11	Interest G.O. Bonds Series 2010	468,018	425,719	422,718	422,719	418,219	(4,500)
300-5705-12	Interest G.O. Bonds Series 2011	-	257,578	235,350	235,350	235,350	-
300-5705-13	Interest G.O. Bonds Series 2012	-	-	294,560	286,078	277,595	(8,483)
300-5705-14	Interest G.O. Bonds Series 2013A	-	-	-	-	304,267	304,267
300-5705-15	Interest G.O. Bonds Series 2013B	-	-	-	-	1,457,209	1,457,209
300-5790	Bond Issue Costs	170,760	227,726	103,279	120,158	218,000	97,842
300-5791	Bond Discount	53,185	368,178	-	-	-	-
300-5900	Transfer to Other Funds	<u>3,100,000</u>	<u>2,900,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Debt Service Expenditures	<u>11,196,959</u>	<u>11,535,909</u>	<u>8,899,357</u>	<u>8,918,955</u>	<u>10,249,338</u>	<u>1,330,383</u>
	Revenues Less Expenditures	68,234	20,444	79,343	16,055	-	<u>\$ (16,055)</u>
	Fund Balance Beginning	<u>432,650</u>	<u>500,884</u>	<u>521,329</u>	<u>521,329</u>	<u>600,672</u>	
	Projected Ending Fund Balance	<u>\$ 500,884</u>	<u>\$ 521,329</u>	<u>\$ 600,672</u>	<u>\$ 537,384</u>	<u>\$ 600,672</u>	

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**Utilities Fund**

This fund is used to pay for the City's water, sewer, and garbage operations. Revenues primarily represent charges for services paid by water, sewer, and garbage customers. Expenses represent the costs of providing water, sewer, and garbage service within the City's boundaries.

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**Utilities Fund**

**PROGRAM MANAGER:** Director of Public Works

**PROGRAM DESCRIPTION:**

The Water and Sewer Division provides the community with safe, high quality drinking water at adequate pressure and sewage removal in an efficient manner 24 hours a day, 365 days a year.

**SERVICES:**

 **Administration**

- Management of 13 full time employees
- Management of the yearly budget for the Water and Sewer Division
- Coordination of all calls for service.
- Monitors construction and grant permits for utility cuts in the City right-of-way.
- Work with other City departments to ensure safety and efficient distribution of drinking water.
- Supervision of daily operations of all services provided by the Division

 **Water Maintenance**

- Operate and maintain two pumping distribution facilities.
- Operate and maintain four water storage structures including in-ground and elevated tanks.
- Maintain water distribution system and adequate and safe pressures.
- Monitor water quality to meet or exceed all federal and state requirements.
- Repair all distribution equipment including valves, hydrants and water mains.
- Install and maintain water meter equipment.
- Provide customer service and respond to service calls.

 **Sewer Maintenance**

- Maintain combined sewer collection system and repair or replace as needed.
- Clean and maintain storm inlets and catch basins.
- Inoculate catch basins with larvacide for mosquito control.
- Provide customer service and respond to service calls.

**City of Berwyn  
Utilities Fund  
2014 Budget**

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
<b>Revenues</b>							
<b>Water and Sewer Revenues</b>							
500-4275	Water Sales - Commercial	\$ 1,791,732	\$ 2,323,564	\$ 2,507,646	\$ 2,901,635	\$ 2,850,143	\$ (51,492)
500-4280	Water Sales - Residential	4,219,358	4,960,361	5,477,184	6,201,635	6,403,823	202,188
500-4285	Plumbing Inspection	53,430	-	-	-	-	-
500-4290	Sales, Meter	45,125	26,783	30,485	17,000	25,000	8,000
500-4295	Parkway Use	1,450	-	-	1,000	-	1,000
500-4305	Fees, Tap	24,040	-	6,264	5,000	5,000	-
500-4355	Fines, Other	174,594	453,030	830,157	405,000	550,000	145,000
500-4800	Interest Income	10,312	5,867	3,904	4,500	5,000	500
500-4820	Sale of City Property	-	-	-	-	-	-
500-4830	Damage to City Property	-	-	-	-	-	-
500-4835	Miscellaneous	14,215	(3,839)	8,635	1,500	1,500	-
500-4900	Transfer from Other Funds	227,166	-	-	-	-	-
	<b>Total Water and Sewer Revenues</b>	<u>6,561,422</u>	<u>7,765,766</u>	<u>8,864,275</u>	<u>9,537,270</u>	<u>9,841,466</u>	<u>304,196</u>
<b>Garbage Revenues</b>							
500-36-4300	Fees - Garbage	\$ -	\$ 4,478,497	\$ 4,634,094	\$ 4,631,163	\$ 4,617,277	\$ (13,886)
500-36-4355	Fines - Garbage	-	516,543	438,472	142,800	450,000	307,200
	<b>Total Garbage Revenues</b>	<u>-</u>	<u>4,995,040</u>	<u>5,072,566</u>	<u>4,773,963</u>	<u>5,067,277</u>	<u>293,314</u>
	<b>Total Utilities Fund Revenues</b>	<u>6,561,422</u>	<u>12,760,806</u>	<u>13,936,841</u>	<u>14,311,233</u>	<u>14,908,743</u>	<u>597,510</u>
<b>Expenditures</b>							
<b>Water and Sewer Expenditures</b>							
500-44-5000	Water and Sewer - Salaries	\$ 810,457	\$ 809,731	\$ 822,403	\$ 909,532	\$ 957,561	\$ 48,029
500-44-5010	Water and Sewer - Overtime	101,397	107,088	97,218	84,000	94,000	10,000
500-44-5015	Water and Sewer - Uniform Stipend	4,287	3,892	3,829	4,000	5,000	1,000
500-44-5020	Water and Sewer - Education Stipend	-	-	-	5,000	5,000	-
500-44-5025	Water and Sewer - Other Stipends	3,715	4,039	3,877	3,600	3,600	-
500-44-5030	Water and Sewer - Sick Day Buyback	29,716	28,294	9,343	44,000	10,236	(33,764)
500-44-5035	Water and Sewer - Benefits	438,820	449,303	473,192	525,922	556,922	31,000
500-44-5205	Water and Sewer - Utilities	81,971	57,496	70,542	90,000	85,000	(5,000)
500-44-5210	Water and Sewer - Vehicle Gas and Oil	81,652	79,646	-	85,000	110,000	25,000
500-44-5215	Water and Sewer - Telephone	6,630	4,829	5,040	9,000	9,000	-
500-44-5220	Water and Sewer - Training, Dues & Publications	1,320	1,214	2,081	7,500	7,500	-
500-44-5225	Water and Sewer - Supplies	229,095	222,548	111,923	252,500	302,500	50,000
500-44-5235	Water and Sewer - Postage & Printing	41,232	54,327	11,079	50,000	35,000	(15,000)
500-44-5290	Water and Sewer - Other General Expenses	21,617	5,764	10,121	30,000	25,000	(5,000)
500-44-5300	Water and Sewer - Professional Services	753,720	234,014	141,752	344,100	304,500	(39,600)
500-44-5400	Water and Sewer - Repairs & Maintenance	81,859	458,022	566,395	250,000	370,000	120,000
500-44-5405	Water and Sewer - Copier Maintenance	3,267	7,782	4,714	14,000	4,000	(10,000)
500-44-5500	Water and Sewer - Equipment	-	-	1,108	15,000	15,000	-
500-44-5505	Water and Sewer - Equipment Lease	26,935	26,181	19,841	20,000	30,000	10,000
500-44-5600	Water and Sewer - Cost of Water	3,827,990	4,615,963	5,221,192	5,518,858	6,013,455	494,597
500-44-5605	Water and Sewer - Water Chemical Treatment	660	21,325	18,300	25,000	25,000	-
500-44-5625	Water and Sewer - Internal Service Fund	297,621	320,081	24,973	154,838	341,358	186,520
500-44-5690	Water and Sewer - Interdepartmental Charge	648,173	1,111,547	-	1,252,309	989,289	(263,020)
500-44-5705	Water and Sewer - Interest Expense	52,940	116,415	59,794	129,688	119,588	(10,100)
500-44-5710	Water and Sewer - Bad Debt Expense	4,526	19,589	57,382	4,000	55,000	51,000
500-5790	Water and Sewer - Bond Issuance Cost	3,143	-	-	-	-	-
500-44-5800	Water and Sewer - Capital Outlay	117,575	633	1,287,421	410,000	475,000	65,000
500-44-5850	Water and Sewer - Depreciation	3,766,470	3,579,349	3,579,349	-	-	-
	<b>Total Water and Sewer Expenditures</b>	<u>11,436,788</u>	<u>12,339,072</u>	<u>12,602,869</u>	<u>10,237,847</u>	<u>10,948,509</u>	<u>710,662</u>
<b>Garbage Expenditures</b>							
500-36-5300	Garbage - Professional Services	\$ -	\$ 4,214,216	\$ 4,299,719	\$ 4,298,100	\$ 4,384,367	\$ 86,267
	<b>Total Garbage Expenditures</b>	<u>-</u>	<u>4,214,216</u>	<u>4,299,719</u>	<u>4,298,100</u>	<u>4,384,367</u>	<u>86,267</u>
	<b>Total Utilities Fund Expenditures</b>	<u>11,436,788</u>	<u>16,553,288</u>	<u>16,902,588</u>	<u>14,535,947</u>	<u>15,332,876</u>	<u>796,929</u>
	<b>Revenues Less Expenditures</b>	<u>(4,875,366)</u>	<u>(3,792,482)</u>	<u>(2,965,747)</u>	<u>(224,714)</u>	<u>(424,133)</u>	<u>\$ (199,419)</u>
	<b>Net Assets Beginning (As Restated)</b>	<u>37,364,195</u>	<u>32,667,202</u>	<u>28,874,720</u>	<u>28,874,720</u>	<u>25,908,973</u>	
	<b>Projected Ending Net Assets</b>	<u>\$ 32,488,829</u>	<u>\$ 28,874,720</u>	<u>\$ 25,908,973</u>	<u>\$ 28,650,006</u>	<u>\$ 25,484,840</u>	

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## **Parking Garage Fund**

This fund is used to account for the City's municipal parking garage. Revenues primarily represent charges for services paid by customers parking in the garage. Expenses represent the costs of operating and maintaining the garage.

**City of Berwyn  
Parking Garage Fund  
2014 Budget**

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
<b>Revenues</b>							
550-4120	Permits - Commuter Parking	\$ 57,375	\$ 59,250	\$ 60,000	\$ 40,000	\$ 50,000	\$ 10,000
550-4210	Commuter Permits	77,643	90,056	99,697	90,000	100,000	10,000
550-4815	Retail Rent	-	-	31,878	57,072	-	(57,072)
500-4900	Transfers from Other Funds	-	400,866	-	-	-	-
	Total Parking Garage Revenues	<u>135,018</u>	<u>550,172</u>	<u>191,575</u>	<u>187,072</u>	<u>150,000</u>	<u>(37,072)</u>
<b>Expenditures</b>							
550-5205	Utilities	\$ 39,906	\$ 20,831	\$ 16,837	\$ 30,000	\$ 30,000	\$ -
550-5225	Supplies	678	980	-	2,500	2,500	-
550-5300	Professional Services	155	15,085	2,741	10,500	10,500	-
550-5400	Repairs & Maintenance	10,887	3,486	7,707	55,000	30,000	(25,000)
550-5625	Internal Service Charges	7,200	7,717	431	3,730	5,539	1,809
550-5850	Depreciation	217,069	225,086	225,086	-	-	-
	Total Parking Garage Expenditures	<u>275,895</u>	<u>273,185</u>	<u>252,802</u>	<u>101,730</u>	<u>78,539</u>	<u>(23,191)</u>
	Revenues Less Expenditures	(140,877)	276,987	(61,227)	85,342	71,461	<u>\$ (13,881)</u>
	Net Assets Beginning	<u>10,056,008</u>	<u>9,915,131</u>	<u>10,192,118</u>	<u>10,192,118</u>	<u>10,130,891</u>	
	Projected Ending Net Assets	<u>\$ 9,915,131</u>	<u>\$ 10,192,118</u>	<u>\$ 10,130,891</u>	<u>\$ 10,277,460</u>	<u>\$ 10,202,352</u>	

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## **Internal Service Fund**

The Internal Service Fund is used to account for the City's self insurance pool. The City is self insured for workmen's compensation as well as general liability coverage. Interfund charges represent charges to other City funds for insurance coverage. The City's current policy indicates that 115% of the prior year's expenses will be charged to participating funds and departments for their current year coverage. The interfund charges are allocated back to other departments based on a three year trend of claims incurred for workmen's compensation and based on department total expenditures for general liability insurance coverage.

**City of Berwyn  
Internal Service Fund  
2014 Budget**

Account Number	Account Name	2011 Balance	2012 Balance	2013 Projected	2013 Budget	2014 Budget	Requested Budget Change
<b>Revenues</b>							
600-4250	Reimbursements	\$ 44,866	\$ 1,351	\$ 600	\$ -	\$ -	\$ -
600-4302	Interfund Charges	<u>2,984,292</u>	<u>4,172,090</u>	<u>1,413,185</u>	<u>2,160,646</u>	<u>2,850,516</u>	<u>689,870</u>
	Total Revenues	<u>3,029,158</u>	<u>4,173,441</u>	<u>1,413,785</u>	<u>2,160,646</u>	<u>2,850,516</u>	<u>689,870</u>
<b>Expenditures</b>							
600-5630	Premiums - Liability Insurance	\$ 263,773	\$ 263,783	\$ 290,532	\$ 270,000	\$ 290,000	\$ 20,000
600-5635	Premiums - Boiler Coverage	-	-	-	-	-	-
600-5640	Premiums - Property Insurance	139,967	132,052	138,232	150,000	140,000	(10,000)
600-5645	Premiums - Workmen's Compensation	182,309	261,285	227,741	150,000	175,000	25,000
600-5650	Claims - General Liability	1,150,172	(312,552)	780,100	260,000	780,000	520,000
600-5655	Claims - Workmen's Compensation	<u>1,954,426</u>	<u>884,288</u>	<u>1,023,436</u>	<u>1,330,000</u>	<u>1,465,516</u>	<u>135,516</u>
	Total Expenditures	<u>3,690,647</u>	<u>1,228,856</u>	<u>2,460,041</u>	<u>2,160,000</u>	<u>2,850,516</u>	<u>690,516</u>
	Revenues Less Expenditures	(661,489)	2,944,585	(1,046,256)	646	-	<u>\$ (646)</u>
	Net Assets (Deficit) Beginning	<u>(603,486)</u>	<u>(1,264,975)</u>	<u>1,679,610</u>	<u>1,679,610</u>	<u>633,354</u>	
	Projected Ending Net Assets (Deficit)	<u>\$ (1,264,975)</u>	<u>\$ 1,679,610</u>	<u>\$ 633,354</u>	<u>\$ 1,680,256</u>	<u>\$ 633,354</u>	

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**Appendix A**

**Fund Accounting** – A governmental accounting system that is organized and operated on a fund basis.

**Fund Balance** – The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an “unrestricted fund balance”.

**Fund Type** – In governmental accounting, all funds are classified into eight types: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

**General Accepted Accounting Principles (GAAP)** – Uniform minimum standard of guidelines to financial accounting and reporting. They govern the form and content the basic financial statements of an entity. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

**GFOA** – Government Finance Officers Association. A professional organization for employees in the government finance industry.

**Grant** – A contribution by a government or other organization to support a particular function. Typically, these contributions are made to local governments from the state and federal governments.

**Home Rule** – It enables voters to adopt a home rule charter that acts as the city's basic governing document over local issues; however, state law continues to prevail over statewide concerns. The goal of municipal home rule is to facilitate local control and minimize state intervention into municipal affairs.

**IMRF** – Illinois Municipal Retirement Fund, a pension plan for employees of member cities within the State of Illinois.

**Interfund Transfers** – Amounts transferred from one fund to another.

**Internal Service Fund** – Fund used to account for the financing of goods or services provided by one department on a cost reimbursement basis. The City of Berwyn uses an internal service fund to allocate costs for workmen's compensation and general liability insurance.

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**Appendix A**

**Levy** - To impose taxes, special assessments, or service charges for the support of City services.

**Liabilities** – Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

**Long Term Debt** – Debt with a maturity of more than one year after the date of issuance.

**MABAS** – Mutual Aid Box Alarm System. This system was established to provide a swift, standardized and effective method of mutual aid assistance for extra alarm fires and mass casualty incidents.

**MFT** – Motor Fuel Tax. Represents revenues from the City's share of gasoline taxes, allotted by the state for street improvements.

**Modified Accrual Basis Accounting** – The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger than normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if offset by interest earnings on special assessment levies and (5) principal and interest on long-term debt which are generally recognized when due.

**Property Taxes** – Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties and interest on delinquent taxes

**Public Hearing** – The portions of open meeting held to present evidence and provide information on both sides of an issue

**Reserve** – An account used to indicate that a portion of fund balance is restricted for a specific purpose. An account used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure. A reserve may also be an account used to earmark a portion of fund equity as legally segregated for a specific future use.

**City of Berwyn  
2014  
Annual Budget**

For the Fiscal Year Beginning January 1, 2014

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**Appendix A**

**Revenues** – All amounts of money earned or received by the City from external sources. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

**Revenue Bonds** – Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance.

**ROI** – Return on Investment. A method to assist management decision making by evaluating the return on various investment alternatives.

**Sales Taxes** – The City receives two types of sales taxes – one from the state and the other from a home-rule sales tax. The state tax rate is 1% and the local home rule sales tax rate is 1%.

**Tax Base** – The total value of all real and personal property in the City as of January 1<sup>st</sup> of each year, as certified. The tax base represents the net value after all exemptions.

**Tax Levy** – The resultant product when the tax rate per one thousand dollars is multiplied by the tax base.

**Tax Rate** – A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

**Taxes** – Compulsory charges levied by a government for the purpose of financing service performed for the common benefit. The term does not include charges for services rendered only to those paying such charges, for example, water bills.

**TIF** – Tax Increment Financing – the act of capturing the amount of property taxes levied by a taxing unit for the year on the appraised value of real property located within a defined investment zone. The tax increments are paid into the TIF fund and used to pay project costs within the zone, including debt service obligations.

**User Charges** – The payment of a fee for direct receipt of a public service by the party benefiting from the service.