



2016 Annual Budget

For the Fiscal Year Beginning January 1, 2016



The City of Berwyn

Robert J. Lovero
Mayor

A Century of Progress with Pride

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2016 Annual Budget

Members of the City Council

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

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

Administrators

Robert Lovero
Joseph Kroc
Thomas Pavlik
Brian Pabst
Anthony Bertuca
Regina Mendicino
James Frank
Keshia Garnett
Denis O'Halloran
James Ritz
Charles Lazzara
Anthony Martinucci
Robert Schiller
Rasheed Jones

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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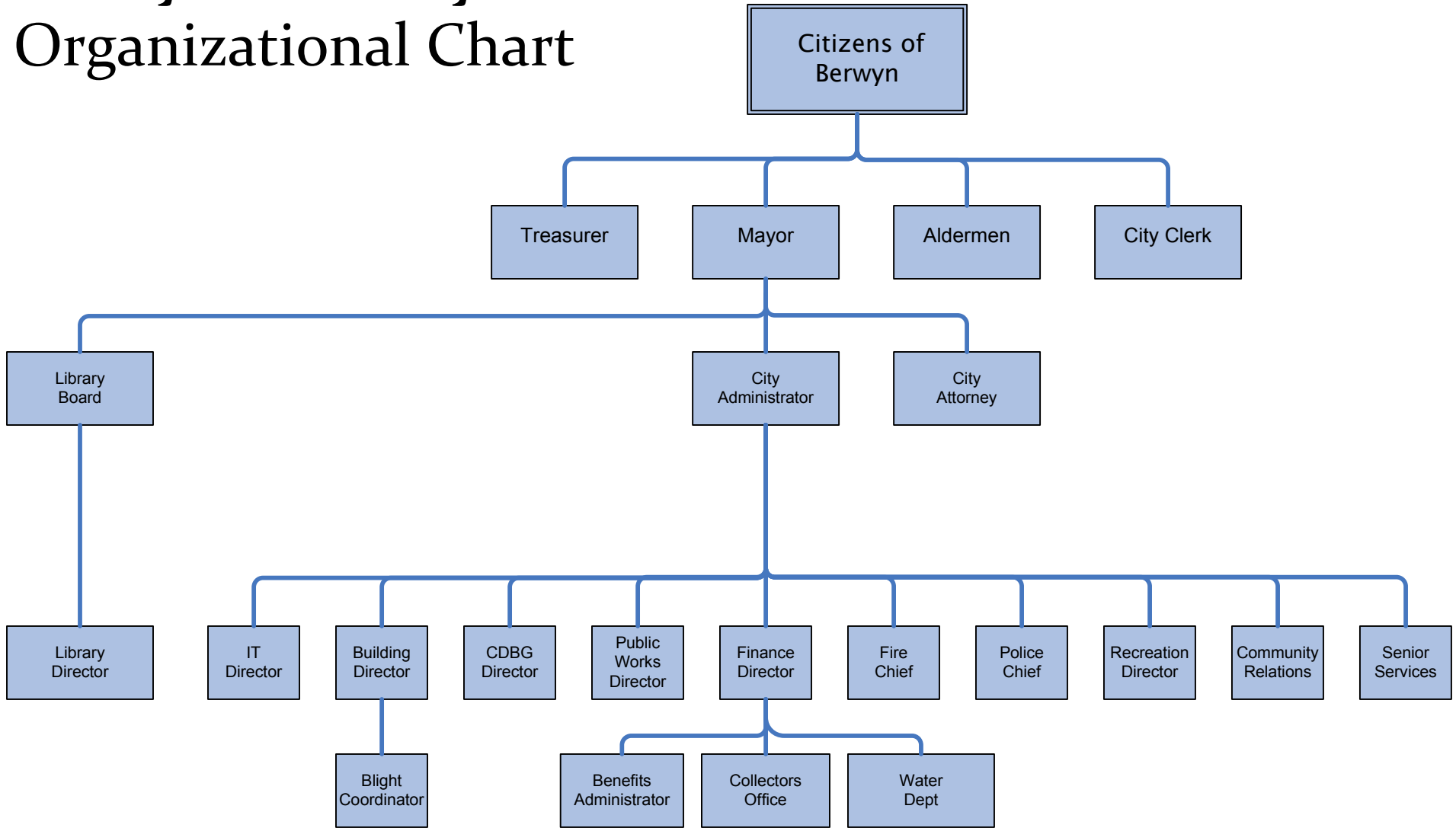
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City of Berwyn Organizational Chart



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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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2016 Budget Message from Mayor Robert J. Lovero

Since first being elected as Mayor in 2009, my focus has been to provide quality services and amenities to the residents of the City of Berwyn while working to ensure the City's long-term financial viability. I have worked in close collaboration with the department heads to bring before you the attached budget which reflects conservative spending and revenue projections. As such, I am pleased to submit the 2016 budget for City Council's review.

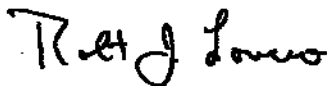
The 2016 budget provides funding for all of the services that residents have come to expect from the City of Berwyn; these services include everything from public safety to senior services to roadway maintenance. This budget also moves forward with our plan to address the City's inherited financial issues including the longstanding unfunded pension liabilities and previously depleted Fund Balance within the general fund.

While the 2016 budget builds upon our plans to responsibly rectify the issues mentioned above, it is important to pause for a moment and reflect on how far we have come. From a financial standpoint, the City has established a strong General Fund Balance and has also made significant progress with our plan to fully fund the Police and Fire pensions. Furthermore, the City's effort to promote economic development has contributed to home values returning to near pre-recession levels.

Finally, this budget reinforces Berwyn's historic balance between neighborhood issues and responsible economic development. In 2016, we expect home values to continue to rise as well as new businesses to open their doors. Invigorated neighborhoods and commercial corridors continue to improve Berwyn's notoriety as a premier community to shop, dine, and raise a family.

Please join me in supporting these initiatives by voting in favor of this proposed budget.

Respectfully,



Robert J. Lovero
Mayor

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Budgetary Structure

The City of Berwyn continues to strive toward creating structural balance in the annual budget by focusing on three key areas:

1. Funding operations without employing deficit spending.
2. Establishing and maintain 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 2016 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) from \$8.5 million at the end of 2004 to approximately \$148,000 at the end of 2008. From 2009 to 2014, the total fund balance has grown to \$14.3 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.

Establishing and Maintaining Required 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 earmarked for any specific purpose) that is 16% of the following year's expenditure budget. At the end of 2014, the General Fund had met its reserve requirement as its unassigned fund balance was \$13.4 million (16.3% of the 2015 adopted General Fund expenditure budget). The Library Fund's fund balance was \$114,478 (3.2% of the 2015 adopted Library Fund expenditure budget). In 2015, the City is anticipates adding an additional \$2.9 million to total fund balance with a majority of this amount being unassigned, and the Library is expected to increase its total fund balance by \$186,000. In 2016, the Library is planning on using a portion of its accumulated fund balance to pay for a remodeling project that will significantly enhance services to residents.

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 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.

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Budgetary Structure

Debt Restructuring Strategy

The City has utilized a debt restructuring strategy to achieve funding for operations and increase unassigned fund balances, which helps 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 2015, the City issued \$4.6 million in bonds for the current refunding. With the property tax levy passed by the City Council in December 2015 to fund fiscal year 2016 operations, the annual restructuring amount is anticipated to be relatively consistent with the prior year. The City's goal is to reduce the bond refunding and create 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 2015 and benefited from bright economic news in the housing market. Such accomplishments are as follows:

- The City maintained an ‘A’ credit rating from Standard and Poor’s in 2015. This enables the City to pay lower interest rates on bond issuances and increases the marketability of the City’s bonds.
- In 2013, the City began to take action against unfunded pension liabilities for Police and Fire Pensions. This came 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.
The City continued this plan by issuing \$30 million in bonds during the 2015 fiscal year. This approach allows the City to issue bonds to eliminate the unfunded liability over a 10-year span which would 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.
Also, the interest cost resulting from issuing these bonds is expected to be significantly lower than the interest charged to the City for the unfunded pension liability balance.
Furthermore, issuing bonds over this time frame will allow the City to react to any changes in state legislation that may affect future debt issuances.
- An improving housing market has lead to increased revenues in real estate transfer taxes and local improvement permits where both revenue streams exceeded the 2015 budgeted amount. Combined, these projected revenues for 2015 are expected to be close to \$423,000 over budget. The continued 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 great for all homeowners.
- The projected 2.9 million increase to fund balance in the General Fund at the end of 2015 million means another year of increasing the fund balance reserves that had bottomed out in 2008. If this projection remains, the City will have exceeded its goal of maintaining an unassigned fund balance in an amount that is at least 16% of 2016 budgeted expenditures.

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A Look Back and a Look Ahead

Looking forward to 2016, the City plans to accomplish the following:

- The City will remain fiscally responsible in order to maintain the 'A' credit rating from Standard and Poor's.
- The City's Finance Department will continue to work toward producing a five-year projection for the upcoming fiscal years. This effort should help the City forecast future costs and revenue streams necessary to meet those needs.
- The City will continue to administer the flood mitigation program which provided \$1 million in funding designed to assist residents with flood prevention during severely inclement weather. The City will also complete various water main replacement and repairs to enhance water delivery infrastructure for the City's residents.
- The City will continue its successful economic development by bringing new businesses to Berwyn.
- The City plans to complete the streetscape design engineering for the Depot District which will make the area more pedestrian friendly.
- The newer Harlem Avenue TIF District is receiving increment and will allow the City to continue creating new developments in the coming years.
- The City will continue to evaluate the pension funding program and adapt to any potential changes in State law affecting required funding levels.

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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 is 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 the City, provide recreation programs that involve all categories of sports for all ages as well as two 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 the City 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 businesses alike.

Public safety is a top priority in Berwyn, and the City has a thriving police department and three very active fire stations. The City boasts a regular, full-time fire department with more than 70 employees. The police department is well-staffed with more than 200 police personnel, as well as an auxiliary police department and an active group of citizen volunteers.

The Berwyn Health Department operates independently of the City as part of the Berwyn Township 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. 26th 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
2016 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
2016 Budget							
Revenues							
Taxes	\$ 39,747,070	\$ 3,251,421	\$ -	\$ 44,597	\$ -	\$ 692,138	\$ 737,143
Licenses and Permits	3,441,000	-	-	-	-	-	-
Charges for Services	1,653,050	-	-	-	-	-	-
Fines	5,305,903	25,000	-	-	-	-	-
Intergovernmental Revenues	105,000	227,500	2,026,663	-	1,697,331	-	-
Miscellaneous Revenues	2,220,788	150	-	-	-	-	-
Other Financing Sources	302,500	-	100,000	-	-	-	-
Total Revenues	52,775,311	3,504,071	2,126,663	44,597	1,697,331	692,138	737,143
Expenditures							
General Government	\$ 4,989,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	38,490,228	-	-	50,927	-	-	-
Public Works	6,667,634	-	1,325,000	-	1,822,267	-	-
Economic Development	235,347	-	691,400	-	-	27,031	739,376
Culture and Recreation	2,267,147	3,692,190	-	-	-	-	-
Garbage	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	177,276	174,000
Water and Sewer	-	-	-	-	-	-	-
Municipal Garage	-	-	-	-	-	-	-
Claims expense	-	-	-	-	-	-	-
Other Financing Uses	100,000	-	-	-	100,000	455,680	-
Total Expenditures	52,749,836	3,692,190	2,016,400	50,927	1,922,267	659,987	913,376
Surplus / (Deficit)	25,475	(188,119)	110,263	(6,330)	(224,936)	32,151	(176,233)
Projected Beginning Fund Balance	17,235,411	300,114	(290,177)	49,441	1,101,866	(32,151)	238,727
Estimated Ending Fund Balance	<u>\$ 17,260,886</u>	<u>\$ 111,995</u>	<u>\$ (179,914)</u>	<u>\$ 43,111</u>	<u>\$ 876,930</u>	<u>\$ -</u>	<u>\$ 62,494</u>

**City of Berwyn
Budget Summary - All Funds
2016 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						
2016 Budget								
Revenues								
Taxes	\$ 305,326	\$ 761,963	\$ -	\$ 6,103,160	\$ -	\$ -	\$ -	\$ 51,642,818
Licenses and Permits	-	-	-	-	-	55,000	-	3,496,000
Charges for Services	-	-	-	-	15,684,495	120,000	2,589,945	20,047,490
Fines	-	-	-	-	900,000	-	-	6,230,903
Intergovernmental Revenues	-	-	-	-	-	-	-	4,056,494
Miscellaneous Revenues	200,000	-	2,000	-	9,000	40,000	-	2,471,938
Other Financing Sources	-	-	-	6,050,946	-	-	-	6,453,446
Total Revenues	505,326	761,963	2,000	12,154,106	16,593,495	215,000	2,589,945	94,399,089
Expenditures								
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,989,480
Public Safety	-	-	-	-	-	-	-	38,541,155
Public Works	-	-	-	-	-	-	-	9,814,901
Economic Development	180,017	96,934	-	-	-	-	-	1,970,105
Culture and Recreation	-	-	-	-	-	-	-	5,959,337
Garbage	-	-	-	-	4,516,774	-	-	4,516,774
Capital	-	-	1,533,272	-	-	-	-	1,533,272
Debt Service	-	288,000	-	12,154,106	488,462	-	-	13,281,844
Water and Sewer	-	-	-	-	13,637,642	-	-	13,637,642
Municipal Garage	-	-	-	-	-	69,458	-	69,458
Claims expense	-	-	-	-	-	-	2,589,945	2,589,945
Other Financing Uses	287,560	415,000	-	-	-	-	-	1,358,240
Total Expenditures	467,577	799,934	1,533,272	12,154,106	18,642,878	69,458	2,589,945	98,262,153
Surplus / (Deficit)	37,749	(37,971)	(1,531,272)	-	(2,049,383)	145,542	-	(3,863,064)
Projected Beginning Fund Balance	285,161	37,971	1,531,272	1,511,754	20,846,276	10,173,590	1,422,558	54,411,813
Estimated Ending Fund Balance	\$ 322,910	\$ -	\$ -	\$ 1,511,754	\$ 18,796,893	\$ 10,319,132	\$ 1,422,558	\$ 50,548,749

**City of Berwyn
General Fund Summary
2016 Budget**

	2013	2014	2015	2015	2016	Requested Budget Change	
	Balance	Balance	Projected	Budget	Budget	Amount	Percent
Revenues							
Taxes	\$ 37,982,734	\$ 38,798,754	\$ 39,365,992	\$ 38,350,170	\$ 39,747,070	\$ 1,396,900	4%
Licenses and Permits	3,143,853	3,755,478	3,631,297	3,244,000	3,441,000	197,000	6%
Charges for Services	1,781,544	2,077,797	1,614,522	1,654,050	1,653,050	(1,000)	0%
Fines	5,351,665	5,191,589	5,123,906	5,110,000	5,305,903	195,903	4%
Intergovernmental Revenues	106,709	109,406	110,754	102,000	105,000	3,000	3%
Miscellaneous Revenues	2,170,854	2,559,078	2,322,952	2,088,153	2,220,788	132,635	6%
Other Financing Sources	31,146,664	701,261	31,899,514	31,764,500	302,500	(31,462,000)	-99%
TOTAL REVENUES	81,684,023	53,193,363	84,068,937	82,312,873	52,775,311	(29,537,562)	-36%
Expenditures							
Mayor	\$ 155,450	\$ 158,294	\$ 158,316	\$ 162,810	\$ 167,628	\$ 4,818	3%
City Administrator	397,634	427,201	425,386	437,530	458,277	20,747	5%
Clerk	167,995	186,419	198,218	221,092	230,168	9,076	4%
Treasurer	36,758	55,180	30,913	33,390	37,333	3,943	12%
Council	203,972	202,564	199,480	221,498	218,182	(3,316)	-1%
Legal	857,228	880,746	882,070	930,772	932,209	1,437	0%
Finance	1,573,544	1,519,911	1,552,938	1,571,075	1,639,181	68,106	4%
Information Technology	912,705	950,547	1,187,162	1,166,624	1,168,552	1,928	0%
Statutory	173,795	146,296	215,586	132,000	137,950	5,950	5%
Fire	27,862,742	12,486,629	27,493,018	27,950,905	13,314,217	(14,636,688)	-52%
Police	37,784,327	23,010,283	38,459,489	39,096,645	25,084,981	(14,011,664)	-36%
Fire and Police Commission	28,809	31,976	65,190	97,905	91,030	(6,875)	-7%
Building / Neighborhood Affairs	1,426,562	1,740,859	1,638,059	1,664,334	1,734,212	69,878	4%
Public Works	4,025,971	4,598,515	4,969,046	5,288,422	4,933,422	(355,000)	-7%
Zoning	9,642	12,580	14,476	14,847	14,347	(500)	-3%
Committee and Planning	225,863	224,454	185,112	249,500	221,000	(28,500)	-11%
Recreation	1,390,980	1,405,030	1,553,049	1,567,294	1,834,699	267,405	17%
Community Relations	6,205	6,185	2,959	7,691	7,710	19	0%
Senior Services	274,074	341,499	373,951	371,511	424,738	53,227	14%
Bond Issuance	302,828	-	1,085,874	500,000	-	(500,000)	-100%
Transfer to other funds	605,062	553,007	459,670	459,670	100,000	(359,670)	-78%
Total General Fund Expenditures	78,422,146	48,938,175	81,149,962	82,145,515	52,749,836	(29,395,679)	-36%
Revenues less Expenditures	3,261,877	4,255,188	2,918,975	167,358	25,475	(141,883)	-85%
Fund Balance Beginning (As Restated)	6,799,371	10,061,248	14,316,436	14,316,436	17,235,411		
Projected Ending Fund Balance	\$ 10,061,248	\$ 14,316,436	\$ 17,235,411	\$ 14,483,794	\$ 17,260,886		

**City of Berwyn
2016
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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 in 2015 the City issued pension bonds of \$30 million, which causes the total revenue in that year to be significantly higher than the total actual revenue for 2014 and projected 2016 revenue.

Summary of General Fund Property Taxes			
Revenue Year	2014	Projected 2015	Budgeted 2016
Levy Year	2013	2014	2015
Property Taxes	\$ 20,719,636	\$ 20,509,542	\$ 21,411,070
Total Revenues	53,193,363	84,068,937	52,775,311
% of total	39%	24%	41%

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.

**City of Berwyn
2016
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

Revenue Streams

Revenue Year Levy Year	Composition of Property Taxes	
	2015 2014	2016 2015
Corporate	\$ 17,319,170	\$ 18,300,072
Fire Pension	1,500,000	1,567,839
Police Pension	1,750,000	1,543,159
Total General Fund	20,569,170	21,411,070
Library	3,206,530	3,251,421
Bond and Interest	5,552,852	6,103,160
Total Levy	<u>\$ 29,328,552</u>	<u>\$ 30,765,651</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
2016
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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 2014 through 2016. Amounts for 2014 are actual, 2015 amounts are a projection based on actual receipts from the first three quarters of the year. The 2016 budget is based on 2015 projections, past years' trends and information provided by the Illinois Municipal League.

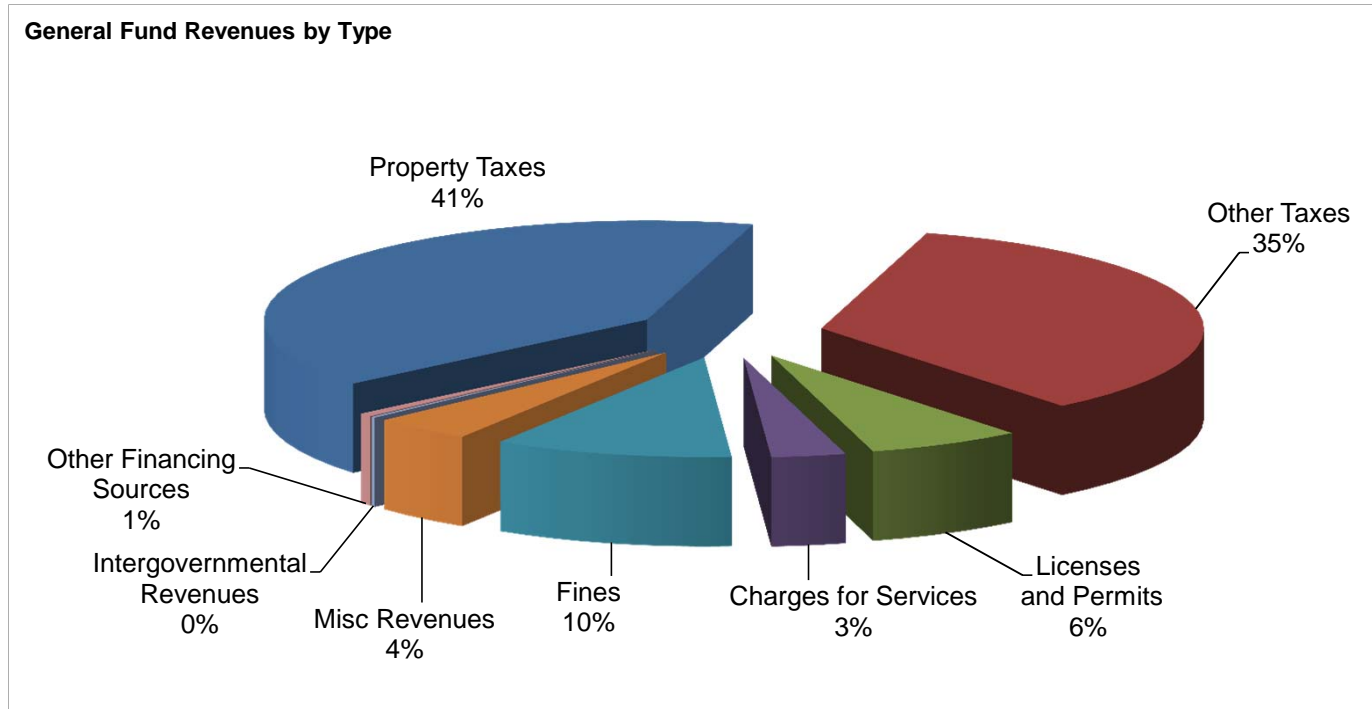
Summary of Other Tax Revenue			
Revenue Year	2014	Projected 2015	Budgeted 2016
State Income	\$ 6,472,416	\$ 6,902,326	6,678,000
1% State Sales	2,976,666	3,251,252	3,111,000
Home Rule Sales	2,180,628	2,492,348	2,277,000
Municipal Utility	3,700,906	3,249,176	3,500,000
Real Estate Transfer	1,788,150	1,838,263	1,669,000
All other	960,352	1,123,085	1,101,000
Total Other Taxes	<u>\$ 18,079,118</u>	<u>\$ 18,856,450</u>	<u>\$ 18,336,000</u>
 Total General Fund Revenues	 \$ 53,193,363	 \$ 84,068,937	 \$ 52,775,311
 Other taxes as a % of Total Revenues	 34%	 22%	 35%

As the table above shows, both income and sales tax revenue increased significantly from the prior year. As noted by the Illinois Municipal League, the increases to the income and sales tax revenues can be attributed to improved economic conditions. Real estate transfer taxes continue to rise in comparison to the prior year. 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 2016 budgeted revenue lines in the General Fund.

**City of Berwyn
Summary of General Fund Revenues
2016 Budget**

Revenue	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change	
						Amount	Percent
Property Taxes	\$ 20,548,629	\$ 20,719,636	\$ 20,509,542	\$ 20,569,170	\$ 21,411,070	\$ 841,900	4%
Other Taxes	17,434,105	18,079,118	18,856,450	17,781,000	18,336,000	555,000	3%
Licenses and Permits	3,143,853	3,755,478	3,631,297	3,244,000	3,441,000	197,000	6%
Charges for Services	1,781,544	2,077,797	1,614,522	1,654,050	1,653,050	(1,000)	0%
Fines	5,351,665	5,191,589	5,123,906	5,110,000	5,305,903	195,903	4%
Miscellaneous Revenues	2,170,854	2,559,078	2,322,952	2,088,153	2,220,788	132,635	6%
Intergovernmental Revenues	106,709	109,406	110,754	102,000	105,000	3,000	3%
Other Financing Sources	31,146,664	701,261	31,899,514	31,764,500	302,500	(31,462,000)	-99%
Total General Fund Revenues	\$ 81,684,023	\$ 53,193,363	\$ 84,068,937	\$ 82,312,873	\$ 52,775,311	\$ (29,537,562)	-36%



**City of Berwyn
General Fund Revenues
2016 Budget**

Account Number	Revenue	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change Amount	Percent
Taxes								
100-4000	Taxes - Property Corporate	\$ 15,578,245	\$ 16,746,922	\$ 17,320,428	\$ 17,319,170	\$ 18,300,072	\$ 980,902	6%
100-4005	Taxes - Personal Prp Replacement	234,257	227,550	246,269	219,000	228,000	9,000	4%
100-4010	Taxes - State Income	6,439,536	6,472,416	6,902,326	6,500,000	6,678,000	178,000	3%
100-4015	Taxes - 1% State Sales	2,922,555	2,976,666	3,251,252	3,025,000	3,111,000	86,000	3%
100-4020	Taxes - Home Rule Sales	2,156,948	2,180,628	2,492,348	2,300,000	2,277,000	(23,000)	-1%
100-4025	Taxes - Municipal Utility	3,630,961	3,700,906	3,249,176	3,500,000	3,500,000	-	0%
100-4030	Taxes - Liquor	170,120	173,090	174,758	175,000	174,000	(1,000)	-1%
100-4035	Taxes - Real Estate Transfer	1,379,577	1,788,150	1,838,263	1,500,000	1,669,000	169,000	11%
100-4040	Taxes - Gasoline	327,833	286,111	303,696	300,000	301,000	1,000	0%
100-4045	Taxes - Parking Lot	2,455	1,680	1,600	2,000	2,000	-	0%
100-4050	Taxes - Video	29,728	10,779	11,658	20,000	11,000	(9,000)	-45%
100-4051	Taxes - Video Gaming	135,807	252,663	385,104	190,000	385,000	195,000	103%
100-4060	Taxes - Miscellaneous	4,328	8,479	-	50,000	-	(50,000)	-100%
100-18-4000	Taxes - Property Fire Pension	2,538,645	2,036,509	1,474,516	1,500,000	1,567,839	67,839	5%
100-20-4000	Taxes - Property Police Pension	2,431,739	1,936,205	1,714,598	1,750,000	1,543,159	(206,841)	-12%
	Total Taxes	<u>37,982,734</u>	<u>38,798,754</u>	<u>39,365,992</u>	<u>38,350,170</u>	<u>39,747,070</u>	<u>1,396,900</u>	<u>4%</u>
Licenses & Permits								
100-4100	Vehicle Licenses - Passenger	1,142,905	1,325,451	1,305,949	1,200,000	1,316,000	116,000	10%
100-4105	Vehicle Licenses - RV	1,080	1,348	649	1,500	1,000	(500)	-33%
100-4110	Vehicle Licenses - Truck	146,310	139,423	167,802	145,000	151,000	6,000	4%
100-4115	Vehicle Licenses - other	13,230	16,056	15,370	13,000	15,000	2,000	15%
100-4120	Permits - Commuter Parking	124,468	143,996	172,055	100,000	119,000	19,000	19%
100-4125	Permits - Municipal Parking	97,290	115,281	143,208	100,000	111,000	11,000	11%
100-4130	Permits - Electric	74,665	33,655	43,446	50,000	39,000	(11,000)	-22%
100-4135	Permits - Building	43,235	158,798	130,230	125,000	125,000	-	0%
100-4140	Permits - Local Improvement	697,807	858,540	759,165	675,000	717,000	42,000	6%
100-4145	Licenses - Business	386,353	519,267	497,818	419,500	431,000	11,500	3%
100-4150	Licenses - Liquor	172,999	180,944	202,912	185,000	186,000	1,000	1%
100-4160	Licenses - Pet Tag	14,815	11,840	12,920	15,000	13,000	(2,000)	-13%
100-4165	Escrow Default & Service Charges	102,567	108,685	36,769	95,000	87,000	(8,000)	-8%
100-4170	Electric Sign Inspection	51,168	71,875	76,114	50,000	60,000	10,000	20%
100-4175	Certificate of Compliance	74,961	70,319	66,890	70,000	70,000	-	0%
	Total Licenses & Permits	<u>3,143,853</u>	<u>3,755,478</u>	<u>3,631,297</u>	<u>3,244,000</u>	<u>3,441,000</u>	<u>197,000</u>	<u>6%</u>

**City of Berwyn
General Fund Revenues
2016 Budget**

Account Number	Revenue	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change Amount	Percent
Charges for Services								
100-4200	Sale of Gas (from COB pumps)	127,102	113,909	80,243	130,000	107,000	(23,000)	-18%
100-4210	Commuter Parking Meters	44,101	35,838	32,934	45,000	38,000	(7,000)	-16%
100-4240	Recycling Rebate	85,739	85,412	87,188	80,000	85,000	5,000	6%
100-4245	Sidewalk Construction	79,225	63,635	75,175	75,000	73,000	(2,000)	-3%
100-4255-04	Special Event Revenue 100th Anniversary Celebration	-	-	-	-	-	-	-
100-4299	Other Fees for Service	-	-	-	-	-	-	-
100-18-4215	Paramedic Collections	797,024	1,200,103	660,861	800,000	800,000	-	0%
100-18-4299	Other Fees for Service	1,256	3,151	2,110	1,500	1,500	-	0%
100-18-4299-09	Other Fees for Service CPR Training Fees	835	170	240	800	800	-	0%
100-20-4299-11	Other Fees for Service Insurance Reports	16,137	13,045	13,460	15,000	13,500	(1,500)	-10%
100-20-4299-13	Other Fees for Service False Alarm Activation	448	16,260	5,750	12,000	7,500	(4,500)	-38%
100-20-4299-17	Other Fees for Service Sex Offender Registration	1,490	2,225	2,075	1,000	2,000	1,000	100%
100-20-4299-19	Other Fees for Service Fingerprinting	1,480	3,345	3,480	1,000	2,500	1,500	150%
100-20-4299-21	Other Fees for Service Property Room	4,063	6,568	(525)	4,000	2,500	(1,500)	-38%
100-20-4299-23	Other Fees for Service Miscellaneous	6,676	4,346	16,961	8,000	5,000	(3,000)	-38%
100-22-4299-01	Other Fees for Service Application Fees	-	-	-	-	-	-	-
100-24-4285	Plumbing Inspection	73,695	91,273	112,062	60,000	70,000	10,000	17%
100-30-4255-02	Special Event Revenue National Night Out	38,125	250	-	2,000	-	(2,000)	-100%
100-32-4225	Recreation Revenues	2,816	7,034	372	3,750	3,750	-	0%
100-32-4225-01	Recreation Revenues Athletics	82,142	78,790	90,996	80,000	80,000	-	0%
100-32-4225-02	Recreation Revenues Adult Programs	31,735	26,608	25,408	35,000	35,000	-	0%
100-32-4225-03	Recreation Revenues Children's Programs	298,515	249,818	327,800	215,000	235,000	20,000	9%
100-32-4225-04	Recreation Revenues Pool	47,698	35,774	33,228	50,000	50,000	-	0%
100-32-4225-05	Recreation Revenues Concessions	8,852	3,481	5,805	10,000	10,000	-	0%
100-32-4225-07	Recreation Revenues Special Events	400	-	-	-	-	-	-
100-32-4255	Special Event Revenue	123	841	-	500	500	-	0%
100-32-4270	Rental Revenue	3,799	2,275	6,461	3,000	3,000	-	0%
100-36-4300	Fees - Garbage	-	-	-	-	-	-	-
100-46-4255-03	Special Event Revenue Senior Breakfast	3,120	3,105	350	2,500	2,500	-	0%
100-46-4299	Other Fees for Service	24,948	30,541	32,088	19,000	25,000	6,000	32%
	Total Charges for Services	1,781,544	2,077,797	1,614,522	1,654,050	1,653,050	(1,000)	0%
Fines								
100-20-4310	Fees - Towing	1,176	13,450	11,157	10,000	10,000	-	0%
100-20-4311	Fines - Impound Vehicles	336,375	372,080	295,000	320,000	265,000	(55,000)	-17%
100-20-4315	Fines - Parking Tickets	1,894,161	1,801,811	1,912,769	1,950,000	1,881,000	(69,000)	-4%
100-20-4320	Fines - Cook County Court	122,610	102,251	70,292	80,000	70,000	(10,000)	-13%
100-20-4325	Fines - Local Ordinance	46,870	52,276	43,560	40,000	40,000	-	0%
100-20-4330	Fines - Adjudication Court	-	-	-	-	-	-	-
100-20-4340	Fines - Compliance Tickets	189,308	171,704	137,545	175,000	125,000	(50,000)	-29%
100-20-4345	Fines - Red Light Photo Enforcement	2,071,588	2,014,631	2,269,465	2,000,000	2,451,403	451,403	23%
100-20-4355-09	Fines - Other Booting	30,220	23,045	23,360	25,000	28,500	3,500	14%
100-20-4355-11	Fines - Other Cannabis Tickets	32,255	48,351	40,975	35,000	35,000	-	0%
100-20-4355-31	Fines - Other Bail Bond Processing Fee	-	-	-	-	-	-	-
100-24-4325	Fines - Local Ordinance	625,382	591,990	319,783	475,000	400,000	(75,000)	-16%
100-24-4330	Fines - Adjudication Court	-	-	-	-	-	-	-
100-24-4335	Fines - After the Fact	1,500	-	-	-	-	-	-
100-24-4340	Fines - Compliance Tickets	220	-	-	-	-	-	-
100-36-4355	Fines - Other	-	-	-	-	-	-	-
	Total Fines	5,351,665	5,191,589	5,123,906	5,110,000	5,305,903	195,903	4%

**City of Berwyn
General Fund Revenues
2016 Budget**

Account Number	Revenue	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change Amount	Percent
Intergovernmental Revenues								
100-4410	State Allotment - Hwy Maint	106,709	109,406	110,754	102,000	105,000	3,000	3%
	Total Intergovernmental Revenues	<u>106,709</u>	<u>109,406</u>	<u>110,754</u>	<u>102,000</u>	<u>105,000</u>	<u>3,000</u>	<u>3%</u>
Other Miscellaneous Revenues								
100-4400	Grant Revenue	-	283	-	-	-	-	-
100-4690	Interdepartmental Charges	840,576	945,584	1,050,917	1,050,917	1,032,038	(18,879)	-2%
100-4800	Interest Income	46,214	56,000	32,029	35,000	45,000	10,000	29%
100-4805	Franchises	370,804	385,071	405,315	360,000	378,000	18,000	5%
100-4810	Cell Tower Rental	126,400	136,012	130,045	125,000	131,000	6,000	5%
100-4815	Property Rental	9,819	6,144	7,417	10,000	7,000	(3,000)	-30%
100-4830	City Property Damage	-	-	-	-	-	-	-
100-4835	Miscellaneous Revenue	72,734	18,145	21,794	55,000	20,000	(35,000)	-64%
100-4840	P Card Rebate (American Express Rewards)	125,074	140,550	154,497	145,486	148,000	2,514	2%
100-12-4250	Reimbursements - Finance	37,500	37,500	37,056	37,500	37,500	-	0%
100-16-4250	Reimbursements - IT	-	-	-	-	-	-	-
100-18-4250	Reimbursements - Fire	26,670	46,901	14,676	20,000	20,000	-	0%
100-18-4265	Sponsorships	-	(4,675)	(2,229)	-	-	-	-
100-18-4400	Grant Revenue - Fire	83,882	16,328	3,597	10,000	5,000	(5,000)	-50%
100-18-4800	Interest Income - Fire	53	61	27	-	-	-	-
100-20-4250	Reimbursements - Police	24,444	43,719	81,149	22,000	30,000	8,000	36%
100-20-4400	Grant Revenue - Police	84,653	130,914	63,195	85,000	85,000	-	0%
100-20-4800	Interest Income - Police	50	58	28	-	-	-	-
100-20-4850	Contributions - Police	14,282	5,373	2,313	-	-	-	-
100-20-59-4250	Reimbursements - Police	72,380	61,728	58,373	60,000	60,000	-	0%
100-22-4250	Reimbursements - Fire and Police Commission	-	-	8,000	-	-	-	-
100-24-4250	Reimbursements - Building	800	3,497	-	-	-	-	-
100-24-4250-01	Reimbursements Buildings	86,344	34,294	124,925	20,000	70,000	50,000	250%
100-24-4250-02	Reimbursements Elevators	7,140	7,121	5,650	5,000	5,000	-	0%
100-24-4400	Grant Revenue - Bldg	1,780	119,500	-	-	-	-	-
100-26-35-4250	Reimbursements - Public Works - Streets	104,655	41,623	56,049	45,000	55,000	10,000	22%
100-26-35-4400	Grant Revenue - Public Works	-	76,055	-	-	-	-	-
100-26-37-4250	Reimbursements - Public Works - Fleet	-	-	-	-	-	-	-
100-26-37-4400	Grant Revenue - Public Works - Fleet	-	-	-	-	-	-	-
100-30-4400	Grant Revenue - Committee & Planning	-	-	-	-	-	-	-
100-32-4250	Reimbursements - Recreation	-	104	-	2,000	2,000	-	0%
100-32-4265	Sponsorships	200	500	-	250	250	-	0%
100-32-4400	Grant Revenue - Recreation	4,400	170,688	(11,871)	-	-	-	-
100-46-4400	Grant Revenue - Senior Services	30,000	80,000	80,000	-	90,000	90,000	-
100-46-4850	Contributions - Senior Services	-	-	-	-	-	-	-
	Total Other Miscellaneous Revenues	<u>2,170,854</u>	<u>2,559,078</u>	<u>2,322,952</u>	<u>2,088,153</u>	<u>2,220,788</u>	<u>132,635</u>	<u>6%</u>
Other Financing Sources								
100-4820	Sale of City Property	4,953	-	12,514	2,500	2,500	-	0%
100-26-35-4820	Sale of City Property	-	1,261	-	-	-	-	-
100-4900	Transfer from Other Funds	531,179	580,000	375,000	750,000	300,000	(450,000)	-60%
100-4905	Capital Lease Proceeds	260,532	120,000	512,000	512,000	-	(512,000)	-100%
100-4915	Debt Proceeds	30,350,000	-	31,000,000	30,500,000	-	(30,500,000)	-100%
100-4917	Bond Issue Premium	-	-	-	-	-	-	-
	Total Other Financing Sources	<u>31,146,664</u>	<u>701,261</u>	<u>31,899,514</u>	<u>31,764,500</u>	<u>302,500</u>	<u>(31,462,000)</u>	<u>-99%</u>
	Total General Fund Revenues	<u>\$ 81,684,023</u>	<u>\$ 53,193,363</u>	<u>\$ 84,068,937</u>	<u>\$ 82,312,873</u>	<u>\$ 52,775,311</u>	<u>\$ (29,537,562)</u>	<u>-36%</u>

**City of Berwyn
2016
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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.

Summary of Expenditures/Expenses by Type			
Fiscal Year	2014	Projected 2015	Budgeted 2016
Salaries	\$ 26,221,512	\$ 27,113,535	\$ 28,422,100
Benefits	16,559,978	46,306,058	17,603,226
Capital Projects	635,196	8,657	1,533,272
Debt Service	10,124,832	11,096,492	12,154,106
TIF	3,028,612	7,335,555	2,840,874
Utility	19,965,619	18,693,777	18,642,878
Internal Service	1,010,734	2,248,885	2,589,945
All other	12,263,926	13,964,812	14,475,752
Total Expenditures	<u>\$ 89,810,409</u>	<u>\$ 126,767,771</u>	<u>\$ 98,262,153</u>

Increases in salaries are primarily based upon contractual raises and longevity increases. The budget for benefits decreased by nearly \$30 million from the projected 2015 amount, as the City is not planning to issue pension bonds during 2016. When the aforementioned pension bonds were issued 2015, the transfer of funds to the Police and Fire Pension funds were accounted for as a benefit to those employees. The increase in the Debt Service line is primarily due to the increase in bond payments related to the pension bonds issued in 2015. The budgeted amount for internal service has increased by nearly \$260,000 over the 2015 projected amount, as a result of the City maintaining a conservative approach to estimating the general liability and workers comp claims, which can vary greatly from year to year.

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 \$1.5 million represents the amount of funds that remain from these issuances and a majority of these funds are expected to be used during 2016. Utility fund expenditures are expected to stay in line with 2015 projected balances. The large increase in projected 2015 TIF expenditures are related to various development projects that occurred within the Harlem and Ogden TIFs. These TIF expenditures are expected to return to more moderate levels in 2016. The main increases in the budget for "All other" category are for increased expenses in the Library and Motor Fuel Tax funds.

**City of Berwyn
2016
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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, a fund of note is the Asset Forfeiture Fund.

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.

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.

Summary of Expenditures/Expenses by Type			
Fiscal Year	2014	Projected 2015	Budgeted 2016
Salaries	\$ 23,488,166	\$ 24,384,641	\$ 25,424,714
Benefits	<u>14,956,252</u>	<u>44,686,283</u>	<u>15,738,347</u>
Total Salaries and Benefits	<u>38,444,418</u>	<u>69,070,924</u>	<u>41,163,061</u>
 Total Expenditures	 <u>\$ 48,938,175</u>	 <u>\$ 81,149,962</u>	 <u>\$ 52,749,836</u>
Salaries and Benefits as a % of Total	78.56%	85.12%	78.03%

**City of Berwyn
2016
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

Significant Expenditures and Expenses

Salaries and Benefits

The following chart summaries the amount of full-time equivalents as budgeted in 2015 and 2016.

<u>Department</u>	<u>2015</u>	<u>2016</u>
Mayor	1.50	1.50
City Administrator	2.50	2.50
City Clerk	3.00	3.00
Treasurer	1.00	1.00
City Council	8.00	8.00
Legal	2.25	2.25
Finance	12.50	12.00
Human Resources	1.00	1.00
Information Technology	5.50	7.00
Fire	81.50	81.00
Police	198.50	202.00
Fire & Police Commission	4.00	4.00
Building/Neighborhood Affairs	15.00	15.00
Streets	23.50	24.00
Zoning	6.00	6.00
Recreation	97.50	99.50
Senior Citizen's Program	6.50	6.00
Community Relations	1.00	1.00
Library	44.50	46.75
Community Development	5.25	4.00
Utilities	22.00	22.50
Asset Forfeiture	2.00	2.00
Total	544.50	552.00

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
2016 Budget**

Function	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change	
							Change Amount	Change Percent
Mayor	\$ 80,112	\$ 84,255	\$ 86,102	\$ 87,948	\$ 85,862	\$ 88,409	\$ 2,547	3%
Administrator	190,471	213,691	229,357	235,662	232,773	245,250	12,477	5%
Clerk	95,781	96,466	83,157	93,885	93,648	94,921	1,273	1%
Treasurer	18,582	17,974	33,360	10,000	10,000	10,000	-	0%
Council	80,126	79,232	76,924	79,616	80,000	80,000	-	0%
Legal	196,247	201,305	203,287	208,031	206,514	211,302	4,788	2%
Finance	639,450	643,377	648,798	652,535	646,951	671,110	24,159	4%
Human Resources	49,384	50,840	51,349	52,377	52,176	53,741	1,565	3%
Information Technology	324,354	338,321	364,799	373,479	372,138	401,581	29,443	8%
Total General Government	1,674,507	1,725,461	1,777,133	1,793,533	1,780,062	1,856,314	76,252	4%
Fire	\$ 6,188,599	\$ 6,570,437	\$ 6,839,946	\$ 7,150,495	\$ 6,939,696	\$ 7,306,726	367,030	5%
Police	11,121,187	11,524,937	11,908,376	12,350,259	12,426,237	13,109,549	683,312	5%
Fire and Police Commission	15,849	18,425	20,000	20,000	20,000	20,000	-	0%
Total Public Safety	17,325,635	18,113,799	18,768,322	19,520,754	19,385,933	20,436,275	1,050,342	5%
Building / Neighborhood Affairs	\$ 406,892	\$ 479,691	\$ 534,165	\$ 535,790	\$ 556,557	\$ 572,288	15,731	3%
Streets/Fleet	1,503,968	1,427,033	1,535,424	1,576,355	1,554,338	1,623,162	68,824	4%
Total Public Works	1,910,860	1,906,724	2,069,589	2,112,145	2,110,895	2,195,450	84,555	4%
Zoning	\$ 10,084	\$ 5,300	\$ 6,890	\$ 6,360	\$ 6,360	\$ 6,360	-	0%
Total Economic Development	10,084	5,300	6,890	6,360	6,360	6,360	-	0%
Recreation	\$ 660,307	\$ 650,191	\$ 724,921	\$ 791,958	\$ 760,000	\$ 750,000	(10,000)	-1%
Senior Citizen's Program	123,353	130,126	136,311	157,199	149,900	175,315	25,415	17%
Community Relations	5,000	5,000	5,000	2,692	5,000	5,000	-	0%
Total Culture and Recreation	788,660	785,317	866,232	951,849	914,900	930,315	15,415	2%
Total General Fund Salaries	\$ 21,709,746	\$ 22,536,601	\$ 23,488,166	\$ 24,384,641	\$ 24,198,150	\$ 25,424,714	\$ 1,226,564	5%
Berwyn Public Library	\$ 1,513,471	\$ 1,534,376	\$ 1,562,366	\$ 1,566,890	\$ 1,689,433	\$ 1,659,848	(29,585)	-2%
Senior Citizen's Program	-	-	-	-	-	-	-	-
Community Development	315,524	275,057	218,602	179,571	238,262	152,539	(85,723)	-36%
Utilities	809,731	834,041	952,378	982,433	1,181,800	1,184,999	3,199	0%
City-Wide Salaries	\$ 24,348,472	\$ 25,180,075	\$ 26,221,512	\$ 27,113,535	\$ 27,307,645	\$ 28,422,100	\$ 1,114,455	4%

**City of Berwyn
Summary of Benefits and Related Payments
2016 Budget**

Function	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change Amount	Change Percent
Mayor	\$ 52,559	\$ 56,414	\$ 56,230	\$ 58,927	\$ 59,999	\$ 61,394	\$ 1,395	2%
Administrator	85,519	101,017	104,827	110,438	111,850	117,474	5,624	5%
Clerk	58,664	58,382	72,663	83,983	92,248	96,234	3,986	4%
Treasurer	10,795	15,710	17,782	18,065	18,197	21,910	3,713	20%
Council	112,908	104,000	97,081	99,341	102,686	96,838	(5,848)	-6%
Legal	61,161	63,666	65,689	65,808	73,156	71,390	(1,766)	-2%
Finance	325,002	351,183	359,944	361,103	374,241	380,167	5,926	2%
Human Resources	34,801	36,284	38,414	39,182	40,776	42,180	1,404	3%
Information Technology	172,287	166,473	190,363	196,081	196,890	247,562	50,672	26%
Statutory	11,808	69,450	52,756	(10,403)	40,000	35,000	(5,000)	-13%
Total General Government	925,504	1,022,579	1,055,749	1,022,525	1,110,043	1,170,149	60,106	5%
Fire	\$ 4,999,257	\$ 20,188,923	\$ 4,667,924	\$ 19,204,754	\$ 19,534,443	\$ 4,656,675	\$ (14,877,768)	-76%
Police	7,896,541	23,059,801	7,569,902	22,742,270	22,825,956	8,112,060	(14,713,896)	-64%
Fire and Police Commission	1,357	1,436	1,530	1,530	1,530	1,530	-	0%
Total Public Safety	12,897,155	43,250,160	12,239,356	41,948,554	42,361,929	12,770,265	(29,591,664)	-70%
Building / Neighborhood Affairs	\$ 254,067	\$ 309,117	\$ 346,750	\$ 377,607	\$ 394,732	\$ 393,752	\$ (980)	0%
Streets/Fleet	903,609	926,120	1,028,146	1,006,760	1,064,018	1,042,352	(21,666)	-2%
Total Public Works	1,157,676	1,235,237	1,374,896	1,384,367	1,458,750	1,436,104	(22,646)	-2%
Zoning	\$ 989	\$ 405	\$ 466	\$ 405	\$ 487	\$ 487	-	0%
Total Economic Development	989	405	466	405	487	487	-	0%
Recreation	\$ 192,028	\$ 212,447	\$ 233,517	\$ 252,163	\$ 246,313	\$ 265,918	19,605	8%
Senior Citizen's Program	35,922	37,635	51,083	78,002	64,142	94,214	30,072	47%
Community Relations	1,164	1,205	1,185	267	1,191	1,210	19	2%
Total Culture and Recreation	229,114	251,287	285,785	330,432	311,646	361,342	49,696	16%
Total General Fund Benefits	\$ 15,210,438	\$ 45,759,668	\$ 14,956,252	\$ 44,686,283	\$ 45,242,855	\$ 15,738,347	\$ (29,504,508)	-65%
Berwyn Public Library	\$ 833,020	\$ 832,690	\$ 804,994	\$ 800,158	\$ 895,397	\$ 877,265	(18,132)	-2%
Senior Citizen's Program	-	-	-	-	-	-	-	-
Community Development	162,284	160,203	125,217	116,960	133,542	117,571	(15,971)	-12%
Utilities	592,616	625,751	673,515	702,657	786,696	870,043	83,347	11%
City-Wide Benefits	\$ 16,798,358	\$ 47,378,312	\$ 16,559,978	\$ 46,306,058	\$ 47,058,490	\$ 17,603,226	\$ (29,455,264)	-63%

**City of Berwyn
Summary of Total Expenditures/Expenses
2016 Budget**

Fund	2013 Actual	2014 Actual	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change Amount	Change Percent
General Fund Expenditures	\$ 78,422,146	\$ 48,938,175	\$ 81,149,962	\$ 82,145,515	\$ 52,749,836	\$ (29,395,679)	-36%
Special Revenue Funds							
Berwyn Public Library	3,098,095	3,123,990	3,067,082	3,601,460	3,692,190	90,730	3%
Community Development	1,391,212	880,394	1,739,461	3,197,004	2,016,400	(1,180,604)	-37%
Foreign Fire	46,731	60,191	37,469	50,000	50,927	927	2%
Motor Fuel Tax	1,555,417	1,777,879	1,122,234	1,945,000	1,922,267	(22,733)	-1%
Tax Incremental Financing Districts							
S. Berwyn TIF	939,267	896,421	737,043	828,469	659,987	(168,482)	-20%
Harlem TIF	219,368	422,654	2,577,808	2,449,140	913,376	(1,535,764)	-63%
Roosevelt TIF	1,027,398	589,956	537,359	736,457	467,577	(268,880)	-37%
Ogden TIF	1,214,311	1,119,581	3,483,345	3,227,421	799,934	(2,427,487)	-75%
Total TIF's	3,400,344	3,028,612	7,335,555	7,241,487	2,840,874	(4,400,613)	-61%
Capital Projects	391,222	635,196	8,657	1,584,000	1,533,272	(50,728)	-3%
Debt Service	8,891,094	10,124,832	11,096,492	11,475,186	12,154,106	678,920	6%
Utilities	16,829,941	19,965,619	18,693,777	18,329,206	18,642,878	313,672	2%
Parking Garage	260,988	264,787	268,197	71,063	69,458	(1,605)	-2%
Internal Service	1,999,384	1,010,734	2,248,885	2,507,020	2,589,945	82,925	3%
City-Wide Costs	\$ 116,286,574	\$ 89,810,409	\$ 126,767,771	\$ 132,146,941	\$ 98,262,153	\$ (33,884,788)	-26%

**City of Berwyn
Summary of General Fund Expenditures
2016 Budget**

Dept #	Expenditures	2013	2014	2015	2015	2016	Requested Budget Change	
		Balance	Balance	Projected	Budget	Budget	Amount	Percent
General Government								
02	Mayor	\$ 155,450	\$ 158,294	\$ 158,316	\$ 162,810	\$ 167,628	\$ 4,818	3%
03	City Administrator	397,634	427,201	425,386	437,530	458,277	20,747	5%
04	Clerk	167,995	186,419	198,218	221,092	230,168	9,076	4%
06	Treasurer	36,758	55,180	30,913	33,390	37,333	3,943	12%
08	Council	203,972	202,564	199,480	221,498	218,182	(3,316)	-1%
10	Legal	857,228	880,746	882,070	930,772	932,209	1,437	0%
12	Finance	1,573,544	1,519,911	1,552,938	1,571,075	1,639,181	68,106	4%
16	Information Technology	912,705	950,547	1,187,162	1,166,624	1,168,552	1,928	0%
17	Statutory	173,795	146,296	215,586	132,000	137,950	5,950	5%
Public Safety								
18	Fire	27,862,742	12,486,629	27,493,018	27,950,905	13,314,217	(14,636,688)	-52%
20	Police	37,784,327	23,010,283	38,459,489	39,096,645	25,084,981	(14,011,664)	-36%
22	Fire and Police Commission	28,809	31,976	65,190	97,905	91,030	(6,875)	-7%
Public Works								
24	Building / Neighborhood Affairs	1,426,562	1,740,859	1,638,059	1,664,334	1,734,212	69,878	4%
26	Public Works	4,025,971	4,598,515	4,969,046	5,288,422	4,933,422	(355,000)	-7%
Economic Development								
28	Zoning	9,642	12,580	14,476	14,847	14,347	(500)	-3%
30	Committee and Planning	225,863	224,454	185,112	249,500	221,000	(28,500)	-11%
Culture and Recreation								
32	Recreation	1,390,980	1,405,030	1,553,049	1,567,294	1,834,699	267,405	17%
34	Community Relations	6,205	6,185	2,959	7,691	7,710	19	0%
46	Senior Services	274,074	341,499	373,951	371,511	424,738	53,227	14%
Other Financing Uses/Other Dept's								
	Bond Issuance	302,828	-	1,085,874	500,000	-	(500,000)	-100%
	Transfer to other funds	605,062	553,007	459,670	459,670	100,000	(359,670)	-78%
	Total General Fund Expenditures	\$ 78,422,146	\$ 48,938,175	\$ 81,149,962	\$ 82,145,515	\$ 52,749,836	\$ (29,395,679)	-36%

**City of Berwyn
2016
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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.

**City of Berwyn
2016
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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
2016 Budgeted Expenditures by Department
Mayor
12/31/2016

<u>Account Number</u>	<u>Account Name</u>	<u>2013 Balance</u>	<u>2014 Balance</u>	<u>2015 Projected</u>	<u>2015 Budget</u>	<u>2016 Budget</u>	<u>Requested Budget Change</u>
100-02-5000	Mayor - Salaries	\$ 84,255	\$ 86,102	\$ 87,948	\$ 85,862	\$ 88,409	\$ 2,547
100-02-5030	Mayor - Unused Buyback	\$ 1,121	\$ 1,260	\$ 1,286	\$ 1,218	\$ 1,338	120
100-02-5035	Mayor - Benefits	55,293	54,970	57,641	58,781	60,056	1,275
100-02-5200	Mayor - Administrative Expenses	8,737	8,438	7,183	7,500	7,500	-
100-02-5220	Mayor - Training, Dues & Publications	-	-	30	-	-	-
100-02-5225	Mayor - Supplies	686	1,239	1,162	1,600	1,600	-
100-02-5235	Mayor - Postage & Printing	740	121	273	700	700	-
100-02-5290	Mayor - Other General Expenses	1,735	1,633	1,544	3,000	3,000	-
100-02-5400	Mayor - Repairs & Maintenance	-	-	-	500	500	-
100-02-5625	Mayor - Copier Maintenance	2,676	1,823	1,249	1,800	835	(965)
100-02-5625	Mayor - Internal Service Fund	<u>207</u>	<u>2,708</u>	<u>-</u>	<u>1,849</u>	<u>3,690</u>	<u>1,841</u>
Department Total		<u>\$ 155,450</u>	<u>\$ 158,294</u>	<u>\$ 158,316</u>	<u>\$ 162,810</u>	<u>\$ 167,628</u>	<u>\$ 4,818</u>

**City of Berwyn
2016
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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.

**City of Berwyn
2016
Annual Budget**

For the Fiscal Year Beginning January 1, 2016

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
 2016 Budgeted Expenditures by Department
 City Administration
 12/31/2016

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
100-03-5000	City Admin - Salaries	\$ 213,691	\$ 229,357	\$ 235,662	\$ 232,773	\$ 245,250	\$ 12,477
100-03-5030	City Admin - Sick Day Buy Back	7,054	7,492	9,505	9,872	11,546	1,674
100-03-5035	City Admin - Benefits	93,963	97,335	100,933	101,978	105,928	3,950
100-03-5220	City Admin - Training	9,958	8,366	6,997	13,953	12,500	(1,453)
100-03-5225	City Admin - Supplies	1,280	1,791	2,330	1,600	1,600	-
100-03-5235	City Admin - Postage & Printing	789	950	377	700	700	-
100-03-5290	City Admin - Other General Expenses	8,899	9,417	8,059	9,500	9,500	-
100-03-5300	City Admin - Professional Services	60,000	64,000	59,570	60,000	60,000	-
100-03-5400	City Admin - Repairs & Maintenance	-	-	704	500	500	-
100-03-5405	City Admin - Copier Maintenance	1,550	1,566	1,249	1,800	835	(965)
100-03-5625	City Admin - Internal Service Fund	450	6,927	-	4,854	9,918	5,064
Department Total		<u>\$ 397,634</u>	<u>\$ 427,201</u>	<u>\$ 425,386</u>	<u>\$ 437,530</u>	<u>\$ 458,277</u>	<u>\$ 20,747</u>

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For the Fiscal Year Beginning January 1, 2016

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
2016 Budgeted Expenditures by Department
Clerk
12/31/2016

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
100-04-5000	Clerk - Salaries	\$ 96,466	\$ 83,157	\$ 93,885	\$ 93,648	\$ 94,921	\$ 1,273
100-04-5010	Clerk - Overtime	76	-	-	-	-	-
100-04-5020	Clerk - Education Stipend	1,308	2,363	3,385	5,000	5,000	-
100-04-5020	Clerk - Other Stipend	-	738	1,200	1,200	1,200	-
100-04-5030	Clerk - Sick Day Buy Back	-	-	-	-	-	-
100-04-5035	Clerk - Benefits	56,189	68,287	77,767	84,048	88,034	3,986
100-04-5040	Clerk - Tuition Reimbursement	809	1,275	1,631	2,000	2,000	-
100-04-5200	Clerk - Adinistrative Expenses	34	2,485	1,728	4,500	4,500	-
100-04-5215	Clerk - Telephone	-	34	-	-	-	-
100-04-5220	Clerk - Training, Dues & Publications	1,025	6,230	4,360	4,000	4,400	400
100-04-5225	Clerk - Supplies	881	1,895	1,468	2,000	2,000	-
100-04-5235	Clerk - Postage & Printing	556	1,322	68	1,000	1,500	500
100-04-5290	Clerk - Other General Expenses	622	112	2,311	2,500	2,000	(500)
100-04-5405	Clerk - Copier Maintenance	6,353	6,631	3,054	7,000	5,000	(2,000)
100-04-5610	Clerk - Codification	2,010	3,782	5,285	7,000	11,000	4,000
100-04-5615	Clerk - Record Retention	1,343	5,182	2,076	5,000	4,000	(1,000)
100-04-5625	Clerk - Internal Service Fund	323	2,926	-	2,196	4,613	2,417
Department Total		<u>\$ 167,995</u>	<u>\$ 186,419</u>	<u>\$ 198,218</u>	<u>\$ 221,092</u>	<u>\$ 230,168</u>	<u>\$ 9,076</u>

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For the Fiscal Year Beginning January 1, 2016

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
 2016 Budgeted Expenditures by Department
 Treasurer
 12/31/2016

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
100-06-5000	Treasurer - Salaries	\$ 17,974	\$ 33,360	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
100-06-5030	Treasurer - Unused Buyback	1,371	-	-	-	-	-
100-06-5035	Treasurer - Benefits	14,339	17,782	18,065	18,197	21,910	3,713
100-06-5225	Treasurer - Supplies	91	173	-	250	250	-
100-06-5235	Treasurer - Postage & Printing	2,900	2,800	2,848	4,000	4,000	-
100-06-5290	Treasurer - Other General Expenses	41	425	-	250	250	-
100-06-5625	Treasurer - Internal Service Fund	42	640	-	693	923	230
Department Total		<u>\$ 36,758</u>	<u>\$ 55,180</u>	<u>\$ 30,913</u>	<u>\$ 33,390</u>	<u>\$ 37,333</u>	<u>\$ 3,943</u>

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For the Fiscal Year Beginning January 1, 2016

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.

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2016 Budgeted Expenditures by Department
Council
12/31/2016

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
100-08-5000	Council - Salaries	\$ 79,232	\$ 76,924	\$ 79,616	\$ 80,000	\$ 80,000	\$ -
100-08-5035	Council - Benefits	104,000	97,081	99,341	102,686	96,838	(5,848)
100-08-5200-01	Council - Ward 1	4,500	4,500	1,463	4,500	4,500	-
100-08-5200-02	Council - Ward 2	854	1,876	535	4,500	4,500	-
100-08-5200-03	Council - Ward 3	875	1,795	2,430	4,500	4,500	-
100-08-5200-04	Council - Ward 4	4,384	1,968	500	4,500	4,500	-
100-08-5200-05	Council - Ward 5	250	4,500	4,500	4,500	4,500	-
100-08-5200-06	Council - Ward 6	4,462	4,489	4,500	4,500	4,500	-
100-08-5200-07	Council - Ward 7	440	1,450	2,000	4,500	4,500	-
100-08-5200-08	Council - Ward 8	4,343	4,428	4,082	4,500	4,500	-
100-08-5225	Council - Supplies	-	-	263	-	-	-
100-08-5235	Council- Postage & Printing	65	-	-	-	-	-
100-08-5290	Council - Other General Expenses	252	-	250	500	500	-
100-08-5625	Council - Internal Service Fund	315	3,553	-	2,312	4,844	2,532
Department Total		<u>\$ 203,972</u>	<u>\$ 202,564</u>	<u>\$ 199,480</u>	<u>\$ 221,498</u>	<u>\$ 218,182</u>	<u>\$ (3,316)</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
 2016 Budgeted Expenditures by Department
 Legal
 12/31/2016

<u>Account Number</u>	<u>Account Name</u>	<u>2013 Balance</u>	<u>2014 Balance</u>	<u>2015 Projected</u>	<u>2015 Budget</u>	<u>2016 Budget</u>	<u>Requested Budget Change</u>
100-10-5000	Legal - Salaries	\$ 201,305	\$ 203,287	\$ 208,031	\$ 206,514	\$ 211,302	\$ 4,788
100-10-5030	Legal - Sick Day Buy Back	-	-	-	-	1,011	1,011
100-10-5035	Legal - Benefits	63,666	65,689	65,808	73,156	70,379	(2,777)
100-10-5110	Legal - Adjudication Program	28,875	31,393	29,534	35,000	35,000	-
100-10-5225	Legal - Supplies	789	1,123	425	1,800	1,800	-
100-10-5235	Legal - Postage & Printing	93	76	199	700	700	-
100-10-5290	Legal - Other General Expenses	5,288	196	118	1,400	1,000	(400)
100-10-5300	Legal - Professional Service	554,069	562,504	577,955	600,000	590,000	(10,000)
100-10-5405	Legal - Copier Maintenance	1,550	1,545	-	1,800	835	(965)
100-10-5625	Legal - Internal Service Fund	<u>1,593</u>	<u>14,933</u>	<u>-</u>	<u>10,402</u>	<u>20,182</u>	<u>9,780</u>
Department Total		<u>\$ 857,228</u>	<u>\$ 880,746</u>	<u>\$ 882,070</u>	<u>\$ 930,772</u>	<u>\$ 932,209</u>	<u>\$ 1,437</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
2016 Budgeted Expenditures by Department
Finance
12/31/2016

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
100-12-5000	Finance - Salaries	\$ 389,553	\$ 403,837	\$ 409,230	\$ 407,629	\$ 420,126	\$ 12,497
100-12-5010	Finance - Overtime	108	-	-	-	-	-
100-12-5030	Finance - Sick Day Buy Back	8,789	2,560	2,307	3,274	3,340	66
100-12-5035	Finance - Benefits	167,095	185,396	180,229	184,033	188,380	4,347
100-12-5215	Finance - Telephone	68,526	12,383	9,125	20,000	17,500	(2,500)
100-12-5220	Finance - Training, Dues, & Publications	4,266	4,318	4,102	6,000	6,000	-
100-12-5225	Finance - Supplies	1,954	2,206	2,484	2,500	2,500	-
100-12-5235	Finance - Postage & Printing	15,860	6,397	4,556	9,500	9,500	-
100-12-5290	Finance - Other General Expenses	59,542	64,132	39,740	50,000	50,000	-
100-12-5300	Finance - Professional Services	15,095	10,581	5,503	10,000	10,000	-
100-12-5400	Finance - Repairs & Maintenance	-	3,808	-	-	-	-
100-12-5405	Finance - Copier Maintenance	3,375	4,646	1,926	3,700	2,400	(1,300)
100-12-5625	Finance - Internal Service Fund	2,229	25,642	-	16,759	34,597	17,838
100-12-5800	Finance - Capital Outlay	-	-	-	-	9,800	9,800
	Total Finance	736,392	725,906	659,202	713,395	754,143	40,748
100-12-11-5000	Collectors - Salaries	\$ 253,824	\$ 244,961	\$ 243,305	\$ 239,322	\$ 250,984	\$ 11,662
100-12-11-5010	Collectors - Overtime	-	207	-	-	-	-
100-12-11-5025	Collectors - Stipends	-	-	3,200	-	3,600	3,600
100-12-11-5030	Collectors - Sick Day Buy Back	12,211	2,551	4,455	4,431	4,766	335
100-12-11-5035	Collectors - Benefits	162,980	169,230	170,912	182,503	180,081	(2,422)
100-12-11-5215	Collectors - Telephone	-	-	-	-	-	-
100-12-11-5220	Collectors - Training, Dues, & Publications	-	-	-	-	-	-
100-12-11-5225	Collectors - Supplies	4,729	3,598	5,625	4,000	5,000	1,000
100-12-11-5235	Collectors - Postage & Printing	9,708	10,674	14,661	15,000	15,000	-
100-12-11-5290	Collectors - Other General Expenses	-	1,012	3,247	1,000	1,000	-
100-12-5300-03	Collector - Collection Service Fees	252,475	214,243	264,328	255,000	255,000	-
100-12-5300-04	Finance - Vehicle Registration Service	48,718	49,490	86,792	55,000	65,000	10,000
10012-5405	Collectors - Copier Maintenance	1,138	1,444	1,038	1,200	1,200	-
	Total Collectors	745,783	697,410	797,563	757,456	781,631	24,175
100-14-5000	Benefits Coordinator - Salaries	\$ 50,840	\$ 51,349	\$ 52,377	\$ 52,176	\$ 53,741	\$ 1,565
100-14-5030	Benefits Coordinator - Sick Day Buy Back	393	1,377	1,605	2,281	2,530	249
100-14-5035	Benefits Coordinator - Benefits	35,891	37,037	37,577	38,495	39,650	1,155
100-14-5220	Benefits Coordinator - Training, Dues & Publications	950	-	-	-	-	-
100-14-5225	Benefits Coordinator - Supplies	2,119	2,380	2,671	2,000	2,000	-
100-14-5235	Benefits Coordinator - Postage & Printing	102	594	872	1,000	1,000	-
100-14-5290	Benefits Coordinator - Other General Expenses	1,074	1,008	121	1,500	1,500	-
100-14-5625	Benefits Coordinator - Internal Service Fund	-	2,850	950	2,772	2,986	214
	Total Benefits Coordinator	91,369	96,595	96,173	100,224	103,407	3,183
Department Total		\$ 1,573,544	\$ 1,519,911	\$ 1,552,938	\$ 1,571,075	\$ 1,639,181	\$ 68,106

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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
2016 Budgeted Expenditures by Department
Information Technology
12/31/2016

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
100-16-5000	IT - Salaries	\$ 338,321	\$ 364,799	\$ 373,479	\$ 372,138	\$ 401,581	\$ 29,443
100-16-5030	IT - Sick Day Buy Back	5,267	6,710	6,708	9,577	17,969	8,392
100-16-5035	IT - Benefits	161,206	183,653	189,373	187,313	229,593	42,280
100-16-5210	IT - Vehicle Gas & Oil	641	74	-	1,000	2,500	1,500
100-16-5220	IT - Training, Dues, & Publications	-	-	-	5,000	3,000	(2,000)
100-16-5225	IT - Supplies	1,586	589	3,541	1,000	1,000	-
100-16-5235	IT - Postage & Printing	-	-	-	-	-	-
100-16-5290	IT - Other General Expenses	45,061	40,411	45,419	40,000	40,000	-
100-16-5300	IT - Professional Service	5,550	22,059	18,334	30,000	25,000	(5,000)
100-16-5300	IT - Repairs & Maintenance	-	-	1,027	2,500	5,000	2,500
100-16-5410	IT - Hardware Maintenance	38,888	22,673	30,444	30,000	35,000	5,000
100-16-5415	IT - Software Maintenance	24,753	27,206	24,569	30,000	30,000	-
100-16-5510	IT - Hardware Purchases	63,880	67,449	107,537	80,000	90,000	10,000
100-16-5515	IT - Software Purchases	9,595	29,343	45,885	60,000	40,000	(20,000)
100-16-5530	IT - Network Infrastructure	216,635	169,682	253,846	220,000	220,000	-
100-16-5625	IT - Internal Service Fund	1,322	15,899	-	11,096	27,909	16,813
100-16-5800	IT - Capital Outlay	-	-	87,000	87,000	-	(87,000)
Department Total		<u>\$ 912,705</u>	<u>\$ 950,547</u>	<u>\$ 1,187,162</u>	<u>\$ 1,166,624</u>	<u>\$ 1,168,552</u>	<u>\$ 1,928</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 33 fully trained Advanced Life Support (ALS) Paramedics, and 11 fully trained Basic Life Support (BLS) Emergency Medical Technicians. The remaining 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 16th St.
- ✚ Station 3 (Center) – 6700 W. 26th St.

City of Berwyn
2016 Budgeted Expenditures by Department
Fire
12/31/2016

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
100-18-5000	Fire - Salaries	\$ 6,570,437	\$ 6,839,946	\$ 7,150,495	\$ 6,939,696	\$ 7,306,726	\$ 367,030
100-18-15-5000	Fire - Salaries for EMS	-	-	-	-	-	-
100-18-5005	Fire - Out of Class	90,732	73,704	79,891	95,910	92,500	(3,410)
100-18-5010	Fire - Overtime	381,308	258,064	243,028	294,780	300,000	5,220
100-18-5015	Fire - Uniform Stipend	78,000	77,000	78,000	79,000	79,000	-
100-18-5020	Fire - Education Stipend	23,500	26,000	27,750	26,500	29,500	3,000
100-18-5025	Fire - Other Stipend	88,467	87,786	89,173	131,250	85,700	(45,550)
100-18-5030	Fire - Sick Day Buy Back	106,688	116,414	134,254	260,000	275,000	15,000
100-18-5035	Fire - Benefits	1,877,731	1,985,812	2,060,253	2,120,503	2,205,136	84,633
100-18-15-5035	Fire - Benefits for EMS	-	-	-	-	-	-
100-18-5040	Fire - Tuition Reimbursement	3,800	6,574	9,782	26,500	22,000	(4,500)
100-18-5045	Fire - Pension	17,538,697	2,036,570	16,482,623	16,500,000	1,567,839	(14,932,161)
100-18-5205	Fire - Utilities	10,662	17,585	14,522	15,000	17,500	2,500
100-18-5210	Fire - Vehicle Gas and Oil	60,265	61,350	46,899	60,000	62,000	2,000
100-18-5215	Fire - Telephone	9,600	8,840	8,565	15,000	15,000	-
100-18-5220	Fire - Training, Dues and Publications	44,605	30,758	48,321	55,000	50,000	(5,000)
100-18-5225	Fire - Supplies	11,733	10,995	11,597	15,500	15,500	-
100-18-5235	Fire - Postage and Printing	592	491	313	600	500	(100)
100-18-5290	Fire - Other general Expenses	34,994	28,650	49,798	58,000	78,000	20,000
100-18-5300-03	Fire - Collection Service Fees	59,446	48,373	32,395	65,000	60,000	(5,000)
100-18-5400	Fire - Repairs and Maintenance	90,073	144,970	179,591	180,000	170,000	(10,000)
100-18-5405	Fire - Copier Maintenance	4,058	4,644	2,041	5,000	2,400	(2,600)
100-18-5500	Fire - Equipment Purchases	45,097	55,161	49,105	76,500	80,000	3,500
100-18-5500-01	Fire - Turnout Gear	37,172	15,637	35,794	40,000	40,000	-
100-18-5505	Fire - Equipment Lease	197,606	179,637	224,855	245,000	225,000	(20,000)
100-18-5625	Fire - Internal Service Fund	190,972	342,108	125,888	331,166	389,916	58,750
100-18-5800	Fire - Capital outlay	306,507	29,560	308,085	315,000	145,000	(170,000)
Department Total		<u>\$ 27,862,742</u>	<u>\$ 12,486,629</u>	<u>\$ 27,493,018</u>	<u>\$ 27,950,905</u>	<u>\$ 13,314,217</u>	<u>\$ (14,636,688)</u>

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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
2016 Budgeted Expenditures by Department
Police
12/31/2016

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
100-20-51-5000	Police - Admin - Ch of Police, Div Cdrs	\$ 745,758	\$ 809,395	\$ 806,441	\$ 788,245	\$ 829,721	\$ 41,476
100-20-53-5000	Police - Sprvsrs - Lieut's & Sergeant's	2,093,937	2,147,802	2,147,515	2,158,506	2,442,428	283,922
100-20-55-5000	Police - Detectives	1,510,150	1,462,793	1,647,823	1,798,227	1,681,134	(117,093)
100-20-57-5000	Police - Officers	4,675,803	4,886,263	4,962,142	4,769,725	5,145,518	375,793
100-20-59-5000	Police - Auxiliary	399,172	340,059	310,042	255,000	318,789	63,789
100-20-61-5000	Police - Radio operators/dispatchers	735,158	722,409	807,439	824,412	913,332	88,920
100-20-63-5000	Police - Community service officers	469,477	508,837	516,286	517,628	527,905	10,277
100-20-65-5000	Police - Parking enforcement personnel	75,709	96,458	99,351	93,928	118,080	24,152
100-20-67-5000	Police - Lockup personnel	167,269	179,156	186,021	248,712	201,894	(46,818)
100-20-69-5000	Police - Clerks	384,180	457,760	565,991	614,448	588,873	(25,575)
100-20-71-5000	Police - Crossing Guards	268,324	297,444	301,208	357,406	341,875	(15,531)
100-20-5005	Police - Out of Class	6,272	7,056	7,033	7,000	7,000	-
100-20-5010	Police - Overtime	1,021,830	1,023,869	1,118,804	1,066,703	1,176,178	109,475
100-20-5015	Police - Uniform stipend	105,500	107,000	109,200	158,000	113,700	(44,300)
100-20-5020	Police - Education Stipend	54,500	60,000	68,000	7,000	68,000	61,000
100-20-5025	Police - Other Stipends	8,000	4,750	4,750	4,000	8,750	4,750
100-20-5030	Police - Buy back	880,218	749,201	888,547	798,697	972,943	174,246
100-20-5035	Police - Benefits	3,485,876	3,623,397	3,771,127	3,969,556	4,157,330	187,774
100-20-5040	Police - Tuition Reimbursement	65,816	58,367	52,803	65,000	65,000	-
100-20-5045	Police - Pension	17,431,789	1,936,262	16,722,006	16,750,000	1,543,159	(15,206,841)
100-20-5205	Police - Utilities	19,844	29,368	22,019	26,000	26,000	-
100-20-5210	Police - Vehicle Gas and Oil	282,450	254,003	218,313	275,000	275,000	-
100-20-5215	Police - Telephone	116,867	125,386	139,500	124,800	145,800	21,000
100-20-5220	Police - Training, dues and publications	77,492	101,756	95,619	85,000	85,000	-
100-20-5225	Police - Supplies	40,665	46,222	48,072	53,100	52,300	(800)
100-20-5235	Police - Postage & printing	29,351	27,189	25,698	31,500	25,500	(6,000)
100-20-5290	Police - Other general expenses	88,246	108,264	117,294	111,500	114,700	3,200
100-20-5300	Police - Professional Services	-	-	587	-	-	-
100-20-5345	Police - Speed photo enforcement	785,318	753,274	880,033	700,000	968,561	268,561
100-20-5400	Police - Repairs and maintenance	353,903	332,929	304,285	358,500	339,500	(19,000)
100-20-5405	Police - Copier maintenance	22,035	22,905	13,566	23,600	19,000	(4,600)
100-20-5500	Police - Equipment	25,538	31,927	48,366	38,000	30,000	(8,000)
100-20-5625	Police - Internal service fund	959,683	1,273,237	1,061,028	1,619,452	1,234,011	(385,441)
100-20-5800	Police - Capital Expenditures	398,197	425,545	392,580	398,000	548,000	150,000
Department Total		<u>\$ 37,784,327</u>	<u>\$ 23,010,283</u>	<u>\$ 38,459,489</u>	<u>\$ 39,096,645</u>	<u>\$ 25,084,981</u>	<u>\$ (14,011,664)</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
 2016 Budgeted Expenditures by Department
 Fire and Police Commission
 12/31/2016

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
100-22-5500	Fire and Police Commission - Salaries	\$ 18,425	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
100-22-5035	Fire and Police Commission - Benefits	1,436	1,530	1,530	1,530	1,530	-
100-22-5200	Fire and Police Commission- Training, Dues, & Publications	-	-	-	5,375	3,000	(2,375)
100-22-5235	Fire and Police Commission- Postage & Printing	115	4	-	-	-	-
100-22-5290	Fire and Police Commission - Other General Expenses	1,206	1,125	230	1,000	1,500	500
100-22-5290-10	Fire and Police Commission - Police Testing	1,752	375	34,820	40,000	40,000	-
100-22-5290-11	Fire and Police Commission - Pre Employment Physicals	5,875	8,942	8,610	30,000	25,000	(5,000)
		-					
Department Total		<u>\$ 28,809</u>	<u>\$ 31,976</u>	<u>\$ 65,190</u>	<u>\$ 97,905</u>	<u>\$ 91,030</u>	<u>\$ (6,875)</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
 2016 Budgeted Expenditures by Department
 Building / Neighborhood Affairs
 12/31/2016

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
100-24-5000	Building - Salaries	\$ 479,691	\$ 534,165	\$ 535,790	\$ 556,557	\$ 572,288	\$ 15,731
100-24-5010	Building - Overtime	-	-	-	-	-	-
100-24-5025	Building - Stipends-Other	-	1,890	3,827	-	5,700	5,700
100-24-5030	Building - Sick Day Buy Back	15,976	6,117	12,764	15,691	18,709	3,018
100-24-5035	Building - Benefits	293,141	338,743	361,016	379,041	369,343	(9,698)
100-24-5205	Building - Utilities	11,169	17,431	13,464	15,000	15,000	-
100-24-5210	Building - Vehicle Gas and Oil	9,674	15,326	8,510	13,000	13,000	-
100-24-5215	Building - Telephone	9,933	8,932	12,079	10,000	12,000	2,000
100-24-5220	Building - Training, Dues,& Publications	1,750	2,276	630	2,000	2,000	-
100-24-5225	Building - Supplies	11,727	16,628	14,213	17,500	17,500	-
100-24-5235	Building - Postage & Printing	12,309	17,753	12,321	12,000	12,000	-
100-24-5290	Building - Other General Expenses	18,576	15,294	4,969	40,000	35,000	(5,000)
100-24-5300	Building - Professional Service	332,308	386,952	371,339	370,000	370,000	-
100-24-5400	Building - Repairs and Maintenance	206,684	292,039	266,161	150,000	200,000	50,000
100-24-5405	Building - Copier Maintenance	2,945	3,502	1,442	3,700	2,000	(1,700)
100-24-5500	Building - Equipment	-	-	-	-	-	-
100-24-5625	Building - Internal Service Fund	1,882	24,850	-	19,845	39,672	19,827
100-24-5800	Building - Capital Outlay	18,797	58,961	19,534	60,000	50,000	(10,000)
Department Total		<u>\$ 1,426,562</u>	<u>\$ 1,740,859</u>	<u>\$ 1,638,059</u>	<u>\$ 1,664,334</u>	<u>\$ 1,734,212</u>	<u>\$ 69,878</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 24 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 over 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
2016 Budgeted Expenditures by Department
Public Works
12/31/2016

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
100-26-35-5000	Streets - Salaries	\$ 1,227,891	\$ 1,295,464	\$ 1,512,201	\$ 1,491,433	\$ 1,558,998	\$ 67,565
100-26-35-5010	Streets - Overtime	76,655	90,590	100,446	112,000	115,000	3,000
100-26-35-5015	Streets - Uniform stipend	17,290	16,046	8,193	29,000	29,000	-
100-26-35-5025	Streets - Other stipend	360	360	635	5,000	2,500	(2,500)
100-26-35-5030	Streets - Sick day buyback	20,658	43,742	38,026	25,000	25,000	-
100-26-35-5035	Streets - Benefits	685,011	729,244	827,462	858,728	838,207	(20,521)
100-26-35-5105	Streets - Community Programs	-	-	-	-	-	-
100-26-35-5205	Streets - Utilities	23,652	34,115	14,771	30,000	30,000	-
100-26-35-5210	Streets - Vehicle gas & oil	153,652	109,685	127,745	150,000	130,000	(20,000)
100-26-35-5215	Streets - Telephone	4,202	1,524	2,597	4,000	4,000	-
100-26-35-5215	Streets - Training, dues, & publications	632	479	3,222	7,000	6,500	(500)
100-26-35-5225	Streets - Supplies	63,993	101,070	132,751	142,500	133,000	(9,500)
100-26-35-5235	Streets - Postage & printing	4,954	409	10,668	3,000	8,000	5,000
100-26-35-5290	Streets - Other general expenses	6,398	1,841	4,356	3,500	3,500	-
100-26-35-5300	Streets - Professional services	432,020	713,587	473,747	750,000	700,000	(50,000)
100-26-35-5400	Streets - Repairs and maintenance	473,921	262,449	509,452	320,000	360,000	40,000
100-26-35-5405	Streets - Copier maintenance	1,112	1,143	1,192	1,000	1,200	200
100-26-35-5500	Streets - Equipment	4,300	8,448	-	4,500	4,500	-
100-26-35-5505	Streets - Equipment lease	5,542	41,168	178,775	78,109	135,000	56,891
100-26-35-5625	Streets - Internal service fund	145,902	97,038	58,257	105,788	184,771	78,983
100-26-35-5800	Streets - Capital Outlay	54,820	314,943	595,813	625,000	140,000	(485,000)
	Total Streets	3,402,965	3,863,345	4,600,309	4,745,558	4,409,176	(336,382)
100-26-37-5000	Fleet - Salaries	\$ 199,142	\$ 239,960	\$ 64,154	\$ 62,905	\$ 64,164	\$ 1,259
100-26-37-5010	Fleet - Overtime	11,177	17,245	4,166	4,000	4,500	500
100-26-37-5015	Fleet - Uniform stipend	2,246	815	432	3,800	850	(2,950)
100-26-37-5025	Fleet - Other stipend	550	450	450	-	450	450
100-26-37-5030	Fleet- Sick day buyback	135	712	1,936	750	750	-
100-26-37-5035	Fleet - Benefits	112,038	128,942	25,014	25,740	26,095	355
100-26-37-5210	Fleet - Vehicle gas & oil	11,979	10,237	-	14,000	13,000	(1,000)
100-26-37-5225	Fleet - Supplies	73,092	203,384	139,244	215,500	200,000	(15,500)
100-26-37-5235	Fleet - Postage & printing	1,245	1,728	153	1,500	250	(1,250)
100-26-37-5290	Fleet - Other general expenses	141	-	1,500	10,000	10,000	-
100-26-37-5300	Fleet - Professional services	59,504	42,674	55,092	45,000	50,000	5,000
100-26-37-5400	Fleet - Repairs and maintenance	129,268	69,876	74,380	146,000	139,500	(6,500)
100-26-37-5500	Fleet - Equipment	-	8,310	2,216	5,000	5,000	-
100-26-37-5625	Fleet - Internal service fund	900	10,837	-	8,669	9,687	1,018
100-26-37-5800	Fleet - Capital outlay	21,589	-	-	-	-	-
	Total Fleet	623,006	735,170	368,737	542,864	524,246	(18,618)
Department Total		\$ 4,025,971	\$ 4,598,515	\$ 4,969,046	\$ 5,288,422	\$ 4,933,422	\$ (355,000)

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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
 2016 Budgeted Expenditures by Department
 Zoning Board
 12/31/2016

<u>Account Number</u>	<u>Account Name</u>	<u>2013 Balance</u>	<u>2014 Balance</u>	<u>2015 Projected</u>	<u>2015 Budget</u>	<u>2016 Budget</u>	<u>Requested Budget Change</u>
100-28-5000	Zoning - Salaries	\$ 5,300	\$ 6,890	\$ 6,360	\$ 6,360	\$ 6,360	\$ -
100-28-5035	Zoning - Benefits	405	466	405	487	487	-
100-28-5235	Zoning - Postage & printing	669	723	2,388	1,000	1,500	500
100-28-5290	Zoning - Other general expenses	<u>3,268</u>	<u>4,501</u>	<u>5,323</u>	<u>7,000</u>	<u>6,000</u>	<u>(1,000)</u>
		-					
Department Total		<u>\$ 9,642</u>	<u>\$ 12,580</u>	<u>\$ 14,476</u>	<u>\$ 14,847</u>	<u>\$ 14,347</u>	<u>\$ (500)</u>

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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
 2016 Budgeted Expenditures by Department
 Committee and Planning
 12/31/2016

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
100-30-5105	Community Programs	\$ -	\$ -	\$ -	\$ 7,500	\$ 4,000	\$ (3,500)
100-30-5105-01	Community Programs Nat Night Out	20,250	5,079	1,375	-	-	-
100-30-5105-04	West Central Municipal Conference	20,524	20,566	20,566	21,000	21,000	-
100-30-5105-05	Berwyn Historic Preservation Commission	1,655	5,685	21,669	35,000	5,000	(30,000)
100-30-5105-06	Utility Tax Rebate	93,943	101,582	44,960	85,000	95,000	10,000
100-30-5105-08	Berwyn Historical Society	-	5,000	10,000	10,000	5,000	(5,000)
100-30-5105-30	BDC Admin Fee	86,000	86,000	86,000	86,000	86,000	-
100-30-5290	Committee & Planning - Other general expenses	3,491	542	542	5,000	5,000	-
Department Total		<u>\$ 225,863</u>	<u>\$ 224,454</u>	<u>\$ 185,112</u>	<u>\$ 249,500</u>	<u>\$ 221,000</u>	<u>\$ (28,500)</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
2016 Budgeted Expenditures by Department
Recreation
12/31/2016

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
100-32-5000	Recreation - Salaries	\$ 650,191	\$ 724,921	\$ 791,958	\$ 760,000	\$ 750,000	\$ (10,000)
100-32-5010	Recreation - Overtime	-	-	-	-	-	-
100-32-5030	Recreation - Sick day buy back	10,408	10,234	13,092	12,972	14,988	2,016
100-32-5035	Recreation - Benefits	202,039	223,283	239,071	233,341	250,930	17,589
100-32-5100	Recreation - Special events	56,186	62,474	72,944	55,000	60,000	5,000
100-32-5105	Recreation - Community programs	-	-	400	-	-	-
100-32-5205	Recreation - Utilities	19,841	25,851	28,844	35,000	30,000	(5,000)
100-32-5210	Recreation - Vehicle Gas and Oil	15,327	17,396	14,353	18,500	18,500	-
100-32-5215	Recreation - Telephone	8,516	6,485	7,387	8,000	8,000	-
100-32-5220	Recreation - Training, dues, & publications	2,007	1,808	2,092	3,000	2,000	(1,000)
100-32-5225	Recreation - Supplies	93,302	107,794	111,596	120,000	120,000	-
100-32-5235	Recreation - Postage & printing	6,433	489	662	5,000	3,000	(2,000)
100-32-5290	Recreation - Other general expenses	64,329	47,562	51,351	75,000	75,000	-
100-32-5300	Recreation - Professional Services	-	-	353	-	-	-
100-32-5400	Recreation - Repairs and maintenance	142,170	130,875	144,717	170,000	150,000	(20,000)
100-32-5405	Recreation - Copier maintenance	4,649	4,934	1,263	5,300	1,300	(4,000)
100-32-5500	Recreation - Equipment	-	-	-	-	-	-
100-32-5625	Recreation - Internal service fund	58,909	24,230	-	16,181	35,981	19,800
100-32-5800	Recreation - Capital outlay	56,673	16,694	72,966	50,000	315,000	265,000
Department Total		<u>\$ 1,390,980</u>	<u>\$ 1,405,030</u>	<u>\$ 1,553,049</u>	<u>\$ 1,567,294</u>	<u>\$ 1,834,699</u>	<u>\$ 267,405</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
 2016 Budgeted Expenditures by Department
 Community Relations
 12/31/2016

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
100-34-5000	Community Relations - Salaries	\$ 5,000	\$ 5,000	\$ 2,692	\$ 5,000	\$ 5,000	\$ -
100-34-5035	Community Relations - Benefits	1,205	1,185	267	1,191	1,210	19
100-34-5290	Community Relations - Other general expenses	-	-	-	1,500	1,500	-
Department Total		<u>\$ 6,205</u>	<u>\$ 6,185</u>	<u>\$ 2,959</u>	<u>\$ 7,691</u>	<u>\$ 7,710</u>	<u>\$ 19</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
 2016 Budgeted Expenditures by Department
 Senior Services
 12/31/2016

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
100-46-5000	Senior Services - Salaries	\$ 130,126	\$ 136,311	\$ 157,199	\$ 149,900	\$ 175,315	\$ 25,415
100-46-5000	Senior Services - Overtime	-	-	242	-	500	500
100-46-5030	Senior Services - Stipends- Other	-	-	550	-	1,300	1,300
100-46-5030	Senior Services - Sick Day Buy Back	1,391	828	1,994	1,086	2,095	1,009
100-46-5035	Senior Services - Benefits	36,244	50,255	75,216	63,056	90,319	27,263
100-46-5100-03	Senior Services - Special Events Senior Breakfast	6,954	5,597	6,577	6,000	6,000	-
100-46-5210	Senior Services - Vehicle Gas & Oil	22,331	22,181	14,833	25,000	25,000	-
100-46-5215	Senior Services - Telephone	1,840	4,003	3,201	3,024	3,024	-
100-46-5225	Senior Services - Supplies	533	612	759	600	1,000	400
100-46-5235	Senior Services - Postage & Printing	3,007	5,472	2,374	3,500	3,500	-
100-46-5290	Senior Services - Other General Expenses	505	202	198	1,800	1,500	(300)
100-46-5300	Senior Services - Professional Services	2,192	1,408	1,762	3,500	3,000	(500)
100-46-5400	Senior Services - Repairs & Maintenance	63,735	103,913	100,476	103,000	95,000	(8,000)
100-46-5405	Senior Services - Copier Maintenance	845	1,143	787	1,000	1,000	-
100-46-5505	Senior Services - Equipment Lease	4,000	4,800	4,400	6,000	5,000	(1,000)
100-46-5625	Senior Services - Internal Service Fund charges	371	4,774	3,383	4,045	11,185	7,140
Department Total		<u>\$ 274,074</u>	<u>\$ 341,499</u>	<u>\$ 373,951</u>	<u>\$ 371,511</u>	<u>\$ 424,738</u>	<u>\$ 53,227</u>

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Other City Departments

The following department is also included in the City's General Fund. This department represents other statutory expenditures that are City-wide costs. The City's general administration is responsible for monitoring expenditures within this department.

City of Berwyn
 2016 Budgeted Expenditures by Department
 Statutory
 12/31/2016

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
Benefits	To be allocated to various departments:						
100-17-5035	Benefit Pool	\$ 69,450	\$ 52,756	\$ (10,403)	\$ 40,000	\$ 35,000	\$ (5,000)
100-17-5290	Other	4,486	4,964	16,170	-	5,000	5,000
100-17-5300-01	Auditing & Actuarial expense	44,440	48,380	63,613	50,000	50,000	-
100-17-5300-10	New World Maintenance	40,672	31,654	36,266	32,000	37,950	5,950
100-17-5710	Bad debt expense	<u>14,747</u>	<u>8,542</u>	<u>109,940</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Department Total		<u>\$ 173,795</u>	<u>\$ 146,296</u>	<u>\$ 215,586</u>	<u>\$ 132,000</u>	<u>\$ 137,950</u>	<u>\$ 5,950</u>

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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
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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
2016 Budget**

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
Revenues							
205-40-4000	Library - Property Tax Revenue	\$ 3,004,812	\$ 2,997,525	\$ 3,148,801	\$ 3,206,530	\$ 3,251,421	\$ 44,891
205-40-4350	Library - Book Fines	35,566	28,502	19,942	25,000	25,000	-
205-40-4400	Library - Grant Revenue	21,000	-	-	80,000	135,000	55,000
205-40-4415	Library - Copier Revenue	10,918	14,646	7,138	14,000	12,500	(1,500)
205-40-4420	Library - Per Capita Revenue	58,224	70,821	70,821	70,000	70,000	-
205-40-4425	Library - Video Rental Revenue	-	3,442	-	-	-	-
205-40-4430	Library - Building Revenue	46,118	12,922	5,547	35,000	10,000	(25,000)
205-40-4800	Library - Interest Income	180	322	238	100	150	50
205-40-4835	Library - Other Misc Revenue	-	-	2	-	-	-
205-40-4850	Library - Contributions	-	-	229	50,000	-	(50,000)
205-40-4900	Library - Transfer from Other Funds	-	-	-	10,000	-	(10,000)
	Total Library Revenues	3,176,818	3,128,180	3,252,718	3,490,630	3,504,071	13,441
Expenditures							
205-40-5000	Library - Salaries	\$ 1,534,376	\$ 1,562,366	\$ 1,566,890	\$ 1,689,433	\$ 1,659,848	\$ (29,585)
205-40-5010	Library - Overtime	3,296	2,069	184	-	2,000	2,000
205-40-5025	Library - Stipends Other	-	-	4,200	-	4,200	4,200
205-40-5030	Library - Sick Day Buy Back	15,847	14,296	12,312	16,000	16,000	-
205-40-5035	Library - Benefits	811,033	788,629	782,916	874,397	855,065	(19,332)
205-40-5040	Library - Tuition Reimbursement	2,514	-	546	5,000	-	(5,000)
205-40-5105	Library - Community Programs	28,331	26,297	20,641	31,000	26,500	(4,500)
205-40-5200-09	Library - Director Expense	228	350	442	850	850	-
205-40-5200-10	Library - Board Expense	58	794	15,812	850	15,000	14,150
205-40-5205	Library - Utilities	14,160	25,067	15,724	20,000	20,000	-
205-40-5210	Library - Vehicle Gas & Oil	2,637	1,276	1,068	2,600	2,600	-
205-40-5215	Library - Telephone	43,010	22,617	14,660	18,000	18,000	-
205-40-5220	Library - Training, Dues, & Publications	11,161	12,253	6,591	11,000	11,000	-
205-40-5225	Library - Supplies	128,043	99,050	59,994	95,000	95,000	-
205-40-5235	Library - Postage & Printing	2,317	1,446	1,436	3,000	2,500	(500)
205-40-5245	Library - Books	162,341	176,442	252,850	307,000	240,000	(67,000)
205-40-5250	Library - Audio Visual	35,805	35,878	32,050	41,000	40,000	(1,000)
205-40-5255	Library - Periodicals	15,298	19,143	18,497	20,000	20,000	-
205-40-5290	Library - Other General Expenses	9,011	21,725	15,397	14,000	15,375	1,375
205-40-5400	Library - Repairs & Maintenance	143,073	149,961	121,373	140,000	150,000	10,000
205-40-5520	Library - Computer System	60,919	65,801	37,514	59,000	65,000	6,000
205-40-5525	Library - Computer Support Databases	36,364	33,766	41,092	55,000	66,379	11,379
205-40-5625	Library - Internal Service Fund Charge	10,958	53,968	2,777	35,830	73,373	37,543
205-40-5660	Library - Promotions	21,069	9,913	11,497	15,000	16,000	1,000
205-40-5665	Library - Reciprocal Borrowing	1,651	883	1,247	2,500	2,500	-
205-40-5800	Library - Capital Improvement	4,595	-	29,372	145,000	275,000	130,000
	Total Library Expenditures	3,098,095	3,123,990	3,067,082	3,601,460	3,692,190	90,730
	Revenues Less Expenditures	78,723	4,190	185,636	(110,830)	(188,119)	\$ (77,289)
	Fund Balance Beginning	31,565	110,288	114,478	114,478	300,114	
	Projected Ending Fund Balance	\$ 110,288	\$ 114,478	\$ 300,114	\$ 3,648	\$ 111,995	

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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).

**City of Berwyn
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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
2016 Budget**

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
Revenues							
210-4800	Interest Income	\$ 69	\$ 155	\$ 377	\$ -	\$ -	\$ -
210-4900	Transfer From Other Funds	605,062	553,007	459,670	459,670	100,000	(359,670)
210-4400	Grant Income	479,042	665,374	1,226,855	2,737,334	1,987,133	(750,201)
210-4405	Loan Repayments	-	40,384	49,990	-	39,530	39,530
210-42-4835	Miscellaneous Revenues	6,755	-	-	-	-	-
	Total Community Development Revenues	<u>1,090,928</u>	<u>1,258,920</u>	<u>1,736,892</u>	<u>3,197,004</u>	<u>2,126,663</u>	<u>(1,070,341)</u>
Expenditures							
Public Works							
210-26-5400	Public Works - Repairs & Maintenance	\$ 24,432	\$ -	\$ 368,087	\$ -	\$ -	\$ -
210-26-5400-01	Public Works - Repairs & Maintenance Sewer	-	-	198,894	-	100,000	100,000
210-26-5400-02	Public Works - Repairs & Maintenance Street/Sidewalk	-	113,192	717,267	-	575,000	575,000
210-26-5800-10	Public Works - Capital Outlay	-	-	-	1,457,500	650,000	(807,500)
	Total Public Works	<u>24,432</u>	<u>113,192</u>	<u>1,284,248</u>	<u>1,457,500</u>	<u>1,325,000</u>	<u>(132,500)</u>

**City of Berwyn
Community Development Fund
2016 Budget**

Account Number	Account Name	2013	2014	2015	2015	2016	Requested
		Balance	Balance	Projected	Budget	Budget	Budget Change
Administration							
210-42-5000	Community Development - Salaries	\$ 275,057	\$ 218,601	\$ 179,571	\$ 238,262	\$ 152,539	\$ (85,723)
210-42-5010	Community Development - Overtime	-	-	-	-	-	-
210-42-5025	Community Development - Stipends Other	-	-	650	-	-	-
210-42-5030	Community Development - Sick Day Buy Back	18,495	1,153	2,379	4,506	13,450	8,944
210-42-5035	Community Development - Benefits	141,708	124,064	113,931	129,036	104,121	(24,915)
210-42-5205	Community Development - Utilities	2,816	3,240	2,924	2,000	2,400	400
210-42-5210	Community Development - Vehicle Gas & Oil	1,479	946	300	1,200	500	(700)
210-42-5215	Community Development - Telephone	4,688	1,475	2,252	3,600	1,800	(1,800)
210-42-5220	Community Development - Training, Dues, & Publications	-	3,500	-	7,000	3,500	(3,500)
210-42-5225	Community Development - Supplies	4,632	2,900	2,618	3,000	700	(2,300)
210-42-5235	Community Development - Postage & Printing	7,297	3,276	8,026	5,400	1,500	(3,900)
210-42-5290	Community Development - Other General Expenses	2,947	424	602	40,940	1,500	(39,440)
210-42-5300	Community Development - Professional Services	235,168	110,630	57,863	112,000	96,000	(16,000)
210-42-5400	Community Development - Repairs & Maintenance	5,532	4,724	3,898	5,710	163,673	157,963
210-42-5400-01	Community Development - Repairs & Maintenance Sewer	-	-	-	-	-	-
210-42-5400-02	Community Development - Repairs & Maintenance Street/Sidewall	-	-	-	-	-	-
210-42-5405	Community Development - Copier Maintenance	3,460	2,968	1,139	3,200	3,200	-
210-42-5625	Community Development - Internal Service Fund	11,723	25,297	-	13,202	41,517	28,315
210-42-5710	Community Development - Bad Debt Expense	592,700	94,096	-	-	-	-
210-42-5800-10	Community Development - Capital Outlay	-	-	-	-	-	-
210-5900	Community Development - Transfer to Other Funds	-	-	-	180,000	-	(180,000)
	Total Administration	1,307,702	597,294	376,153	749,056	586,400	(162,656)
Program Expenditures							
210-42-5105	Community Development - Community Programs	\$ 59,078	\$ 169,908	\$ 79,060	\$ 990,448	\$ 105,000	\$ (885,448)
	Total Community Development Expenditures	1,391,212	880,394	1,739,461	3,197,004	2,016,400	(1,180,604)
	Revenues Less Expenditures	(300,284)	378,526	(2,569)	-	110,263	\$ 110,263
	Fund Balance Beginning	(365,850)	(666,134)	(287,608)	(287,608)	(290,177)	
	Projected Ending Fund Balance	\$ (666,134)	\$ (287,608)	\$ (290,177)	\$ (287,608)	\$ (179,914)	

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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
2016 Budget**

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
Revenues							
255-4800	Foreign Fire - Interest Income	\$ 28	\$ 14	\$ -	\$ -	\$ -	\$ -
255-4055	Foreign Fire - Insurance Tax	36,861	41,350	44,831	50,000	44,597	(5,403)
	Total Foreign Fire Revenues	<u>36,889</u>	<u>41,364</u>	<u>44,831</u>	<u>50,000</u>	<u>44,597</u>	<u>(5,403)</u>
Expenditures							
255-5220	Foreign Fire - Training, Dues, & Publications	\$ 2,966	\$ 2,599	\$ 1,873	\$ 2,500	\$ 3,000	\$ 500
255-5225	Foreign Fire - Supplies	5,395	3,620	2,998	4,000	5,000	1,000
255-5290	Foreign Fire - Other General Expenses	165	165	749	1,000	5,000	4,000
255-5400	Foreign Fire - Repairs	6,649	2,727	7,494	10,000	9,427	(573)
255-5500	Foreign Fire - Equipment	31,556	51,080	8,618	11,500	8,500	(3,000)
255-5800	Foreign Fire - Capital	-	-	15,737	21,000	20,000	(1,000)
	Total Foreign Fire Expenditures	<u>46,731</u>	<u>60,191</u>	<u>37,469</u>	<u>50,000</u>	<u>50,927</u>	<u>927</u>
	Revenues Less Expenditures	(9,842)	(18,827)	7,362	-	(6,330)	<u>\$ (6,330)</u>
	Fund Balance Beginning	<u>70,748</u>	<u>60,906</u>	<u>42,079</u>	<u>42,079</u>	<u>49,441</u>	
	Projected Ending Fund Balance	<u>\$ 60,906</u>	<u>\$ 42,079</u>	<u>\$ 49,441</u>	<u>\$ 42,079</u>	<u>\$ 43,111</u>	

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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
2016 Budget**

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
Revenues							
215-4250	MFT - Reimbursements	\$ -	\$ 16,730	\$ -	\$ -	\$ -	\$ -
215-4400	MFT - Grant Revenue	-	55,220	-	-	-	-
215-4410	MFT - State Allotment	1,662,129	1,679,392	1,533,361	1,664,050	1,697,331	33,281
215-4800	MFT - Interest Income	288	202	248	-	-	-
	Total MFT Revenues	<u>1,662,417</u>	<u>1,751,544</u>	<u>1,533,609</u>	<u>1,664,050</u>	<u>1,697,331</u>	<u>33,281</u>
Expenditures							
215-5205	MFT - Utilities	\$ 577,114	\$ 463,596	\$ 422,126	\$ 450,000	\$ 425,100	\$ (24,900)
215-5225-05	MFT - Rock Salt	257,310	284,504	221,828	250,000	260,000	10,000
215-5300	MFT - Professional services	300,916	3,445	49,007	120,000	82,632	(37,368)
215-5400	MFT - Repair & Maintenance	-	44,008	693	-	-	-
215-5400-02	MFT - Repair & Maintenance Street/Sidewalk	-	-	34,113	-	76,850	76,850
215-5400-03	MFT - Repair & Maintenance Traffic Control	110,077	219,073	219,467	360,000	561,685	201,685
215-5800	MFT - Capital Projects (Project Construction)	-	383,253	-	385,000	416,000	31,000
215-5900	MFT - Transfer Out Salaries to General Fund	310,000	380,000	175,000	380,000	100,000	(280,000)
	Total MFT Expenditures	<u>1,555,417</u>	<u>1,777,879</u>	<u>1,122,234</u>	<u>1,945,000</u>	<u>1,922,267</u>	<u>(22,733)</u>
	Revenues less Expenditures	107,000	(26,335)	411,375	(280,950)	(224,936)	<u>\$ 56,014</u>
	Fund Balance Beginning	<u>609,826</u>	<u>716,826</u>	<u>690,491</u>	<u>690,491</u>	<u>1,101,866</u>	
	Projected Ending Fund Balance	<u>\$ 716,826</u>	<u>\$ 690,491</u>	<u>\$ 1,101,866</u>	<u>\$ 409,541</u>	<u>\$ 876,930</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
2016 Budget**

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
Revenues							
220-4000	Property Taxes - South Berwyn TIF	\$ 912,705	\$ 778,228	\$ 611,541	\$ 827,469	\$ 692,138	\$ (135,331)
220-4800	Interest Income	556	762	239	1,000	-	(1,000)
220-4915	Debt Proceeds	-	-	-	-	-	-
	Total South Berwyn TIF Revenues	<u>913,261</u>	<u>778,990</u>	<u>611,780</u>	<u>828,469</u>	<u>692,138</u>	<u>(136,331)</u>
Expenditures							
220-5200	TIF Management Services - BDC	\$ 201,601	\$ 166,935	\$ (2)	\$ 124,435	\$ 27,031	\$ (97,404)
220-5700	Sedgwick Project Installment Note - Principal	193,951	116,370	155,161	155,164	155,161	(3)
220-5705	Sedgwick Project Installment Note - Interest	64,004	31,420	33,747	40,726	22,115	(18,611)
220-5800	South Berwyn Corridor TIF	77,887	123,552	91,840	51,847	-	(51,847)
220-5900	Transfer to Bond & Interest for Garage Debt	401,824	458,144	456,297	456,297	455,680	(617)
	Total South Berwyn TIF Expenditures	<u>939,267</u>	<u>896,421</u>	<u>737,043</u>	<u>828,469</u>	<u>659,987</u>	<u>(168,482)</u>
	Revenues less Expenditures	(26,006)	(117,431)	(125,263)	-	32,151	<u>\$ 32,151</u>
	Fund Balance Beginning	<u>236,549</u>	<u>210,543</u>	<u>93,112</u>	<u>93,112</u>	<u>(32,151)</u>	
	Projected Ending Fund Balance	<u>\$ 210,543</u>	<u>\$ 93,112</u>	<u>\$ (32,151)</u>	<u>\$ 93,112</u>	<u>\$ -</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 TIF
2016 Budget**

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
Revenues							
223-4000	Property Taxes - Harlem Ave.	\$ 282,752	\$ 575,895	\$ 670,124	\$ 584,983	\$ 737,143	\$ 152,160
223-4299	Other Fees for Service	-	25,877	-	-	-	-
223-4800	Interest Income	151	510	998	1,000	-	(1,000)
223-4915	Debt Proceeds	-	-	1,900,000	1,900,000	-	(1,900,000)
223-4815	Property Rental	-	2,250	-	-	-	-
	Total Harlem TIF Revenues	<u>282,903</u>	<u>604,532</u>	<u>2,571,122</u>	<u>2,485,983</u>	<u>737,143</u>	<u>(1,748,840)</u>
Expenditures							
223-5200	TIF Management Services - BDC	\$ 200,001	\$ 338,125	\$ 478,548	\$ 454,140	\$ 497,213	\$ 43,073
223-5700	TIF Principal Expenses	-	-	68,031	-	95,000	95,000
223-5705	TIF Interest Expenses	-	-	61,841	-	79,000	79,000
223-5790	TIF Bond Issuance	-	-	51,200	-	-	-
223-5800	Harlem Ave TIF	19,367	84,529	1,918,188	1,995,000	242,163	(1,752,837)
	Total Harlem TIF Expenditures	<u>219,368</u>	<u>422,654</u>	<u>2,577,808</u>	<u>2,449,140</u>	<u>913,376</u>	<u>(1,535,764)</u>
	Revenues less Expenditures	63,535	181,878	(6,686)	36,843	(176,233)	<u>\$ (213,076)</u>
	Fund Balance Beginning	<u>-</u>	<u>63,535</u>	<u>245,413</u>	<u>245,413</u>	<u>238,727</u>	
	Projected Ending Fund Balance	<u>\$ 63,535</u>	<u>\$ 245,413</u>	<u>\$ 238,727</u>	<u>\$ 282,256</u>	<u>\$ 62,494</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
2016 Budget**

<u>Account Number</u>	<u>Account Name</u>	2013	2014	2015	2015	2016	Requested Budget
		Balance	Balance	Projected	Budget	Budget	Change
Revenues							
230-4000	Property Taxes - Roosevelt Road	\$ 456,655	\$ 289,321	\$ 281,592	\$ 399,840	\$ 305,326	\$ (94,514)
230-4800	Interest Income	2,140	1,129	309	1,000	-	(1,000)
230-4835	Miscellaneous Revenues	<u>10,327</u>	<u>6,000</u>	<u>1,692</u>	<u>-</u>	<u>200,000</u>	<u>200,000</u>
	Total Roosevelt TIF Revenues	<u>469,122</u>	<u>296,450</u>	<u>283,593</u>	<u>400,840</u>	<u>505,326</u>	<u>104,486</u>
Expenditures							
230-5800	Roosevelt Road - TIF Expenses	\$ 198,517	\$ 87,039	\$ 87,492	\$ 245,000	\$ 62,439	\$ (182,561)
230-5200	TIF Management Services - BDC	320,726	230,833	179,868	221,458	117,578	(103,880)
230-5900	Transfer to Bond and Interest	<u>508,155</u>	<u>272,084</u>	<u>269,999</u>	<u>269,999</u>	<u>287,560</u>	<u>17,561</u>
	Total Roosevelt TIF Expenditures	<u>1,027,398</u>	<u>589,956</u>	<u>537,359</u>	<u>736,457</u>	<u>467,577</u>	<u>(268,880)</u>
	Revenues less Expenditures	(558,276)	(293,506)	(253,766)	(335,617)	37,749	<u>\$ 373,366</u>
	Fund Balance Beginning	<u>1,390,709</u>	<u>832,433</u>	<u>538,927</u>	<u>538,927</u>	<u>285,161</u>	
	Projected Ending Fund Balance	<u>\$ 832,433</u>	<u>\$ 538,927</u>	<u>\$ 285,161</u>	<u>\$ 203,310</u>	<u>\$ 322,910</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
2016 Budget**

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
Revenues							
235-4000	Property Taxes - Ogden	\$ 910,611	\$ 848,725	\$ 779,216	\$ 932,746	\$ 761,963	\$ (170,783)
235-4400	Grant Revenue - Ogden	75,000	-	-	-	-	-
235-4800	Interest Income	1,313	945	253	1,500	-	(1,500)
235-4815	Property Rental	-	44,000	32,000	-	-	-
	Total Ogden Ave TIF Revenues	<u>986,924</u>	<u>893,670</u>	<u>811,469</u>	<u>934,246</u>	<u>761,963</u>	<u>(172,283)</u>
Expenditures							
235-5200	TIF Management Services - BDC	\$ 240,151	\$ 226,211	\$ 35,921	\$ 232,321	\$ 7,934	\$ (224,387)
235-5700	Principal	236,707	281,861	635,491	294,428	258,000	(36,428)
235-5705	Interest	50,394	45,239	37,609	40,672	30,000	(10,672)
235-5800	Ogden Ave TIF	277,059	151,270	2,364,324	2,250,000	89,000	(2,161,000)
235-5900	Transfer to Other Funds	410,000	415,000	410,000	410,000	415,000	5,000
	Total Ogden Ave TIF Expenditures	<u>1,214,311</u>	<u>1,119,581</u>	<u>3,483,345</u>	<u>3,227,421</u>	<u>799,934</u>	<u>(2,427,487)</u>
	Revenues less Expenditures	(227,387)	(225,911)	(2,671,876)	(2,293,175)	(37,971)	<u>\$ 2,255,204</u>
	Fund Balance Beginning	<u>3,163,145</u>	<u>2,935,758</u>	<u>2,709,847</u>	<u>2,709,847</u>	<u>37,971</u>	
	Projected Ending Fund Balance	<u>\$ 2,935,758</u>	<u>\$ 2,709,847</u>	<u>\$ 37,971</u>	<u>\$ 416,672</u>	<u>\$ -</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
2016 Budget**

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
Revenues							
400-24-4400	Grant Revenue	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -
400-26-4250	Public Works - Reimbursements	32,581	-	-	-	-	-
400-4800	Interest Income	3,194	3,439	1,435	2,000	2,000	-
400-4900	Transfer from Other Funds	310,086	-	-	-	-	-
	Total Capital Projects Revenues	<u>345,861</u>	<u>53,439</u>	<u>1,435</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Expenditures							
400-16-5800	IT Capital	\$ 87,683	\$ 118,732	\$ -	\$ -	\$ -	\$ -
400-18-5800	Fire Capital	889	-	-	-	-	-
400-20-5800	Police Capital	50,000	-	-	-	-	-
400-24-5800	Building Capital	57,338	-	-	-	-	-
400-26-5800	Streets	195,312	6,241	-	34,000	34,000	-
400-26-5800-31	Capital Outlay 2012 Bond Issue	-	510,223	8,657	1,550,000	1,499,272	(50,728)
	Total Capital Projects Expenditures	<u>391,222</u>	<u>635,196</u>	<u>8,657</u>	<u>1,584,000</u>	<u>1,533,272</u>	<u>(50,728)</u>
	Revenues Less Expenditures	(45,361)	(581,757)	(7,222)	(1,582,000)	(1,531,272)	<u>\$ 50,728</u>
	Net Assets Beginning	<u>2,165,612</u>	<u>2,120,251</u>	<u>1,538,494</u>	<u>1,538,494</u>	<u>1,531,272</u>	
	Projected Ending Net Assets	<u>\$ 2,120,251</u>	<u>\$ 1,538,494</u>	<u>\$ 1,531,272</u>	<u>\$ (43,506)</u>	<u>\$ -</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
2016 Budget**

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
Revenues							
300-4000	Bond & Interest - Property Tax Revenue	\$ 2,042,791	\$ 4,387,086	\$ 5,956,936	\$ 5,572,391	\$ 6,103,160	\$ 530,769
300-4800	Interest Income	2,446	1,475	109	-	-	-
300-4915	Bond Proceeds	5,705,000	4,270,000	4,845,000	4,766,499	4,892,709	126,210
300-4917	Bond Premiums	170,408	349,073	-	-	-	-
300-4900	Transfer from Other Funds	1,090,993	1,145,228	1,136,296	1,136,296	1,158,237	21,941
	Total Debt Service Revenues	<u>9,011,638</u>	<u>10,152,862</u>	<u>11,938,341</u>	<u>11,475,186</u>	<u>12,154,106</u>	<u>678,920</u>
Expenditures							
300-5200	Paying Agent Fees	\$ 2,020	\$ 2,110	\$ 1,889	\$ 2,000	\$ 2,000	\$ -
300-5705	Interest Expense	-	12,175	11,445	12,000	12,000	-
300-5700-02	Principal G.O.Bonds Series 1999/2009 Series	-	-	1,820,000	1,820,000	1,880,000	60,000
300-5705-02	Interest G.O. Bonds Series 1999/2009 Series	278,850	278,850	278,850	278,850	224,250	(54,600)
300-5700-04	Principal G.O. Bonds Series 2002A Ogden	410,000	415,000	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	510,000	-	-	-	-	-
300-5705-05	Interest G.O. Bonds Series 2002 B	25,451	-	-	-	-	-
300-5700-06	Principal G.O.Bonds Series (Refunding) 04	2,990,000	1,660,000	-	-	-	-
300-5705-06	Interest G.O.Bonds Series (Refunding) 04	232,500	83,000	-	-	-	-
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	1,530,000	1,530,000	1,600,000	70,000
300-5705-08	Interest G.O. Bond Series 2007B	1,230,987	1,230,987	1,146,968	1,146,968	1,060,523	(86,445)
300-5705-09	Interest G.O. Bond Series 2008	360,273	360,273	360,273	360,273	360,273	-
300-5705-10	Interest G.O. Bonds Series 2009	245,338	245,338	245,338	245,338	245,338	-
300-5700-11	Principal G.O. Bonds Series 2010	150,000	150,000	150,000	150,000	175,000	25,000
300-5705-11	Interest G.O. Bonds Series 2010	422,719	418,219	413,719	413,719	409,219	(4,500)
300-5700-12	Principal G.O. Bonds Series 2011	-	-	-	-	-	-
300-5705-12	Interest G.O. Bonds Series 2011	235,350	235,350	235,350	235,350	235,350	-
300-5705-13	Interest G.O. Bonds Series 2012	286,077	277,595	277,595	277,595	277,595	-
300-5705-14	Interest G.O. Bonds Series 2013A	-	304,267	285,250	285,250	285,250	-
300-5705-15	Interest G.O. Bonds Series 2013B	-	1,457,208	1,341,675	1,341,675	1,341,675	-
300-5705-16	Interest G.O. Bonds Series 2014	-	-	213,500	226,566	213,500	(13,066)
300-5705-17	Interest G.O. Bonds Series 2015A	-	-	737,694	1,206,352	1,629,263	422,911
300-5705-17	Interest G.O. Bonds Series 2015B	-	-	-	-	189,620	189,620
300-5790	Bond Issue Costs	103,279	91,210	163,853	125,000	190,000	65,000
300-5791	Bond Discount	-	-	64,843	-	-	-
300-5900	Transfer to Other Funds	-	-	-	-	-	-
	Total Debt Service Expenditures	<u>8,891,094</u>	<u>10,124,832</u>	<u>11,096,492</u>	<u>11,475,186</u>	<u>12,154,106</u>	<u>678,920</u>
	Revenues Less Expenditures	120,544	28,030	841,849	-	-	\$ -
	Fund Balance Beginning	<u>521,330</u>	<u>641,874</u>	<u>669,905</u>	<u>669,905</u>	<u>1,511,754</u>	
	Projected Ending Fund Balance	<u>\$ 641,874</u>	<u>\$ 669,905</u>	<u>\$ 1,511,754</u>	<u>\$ 669,905</u>	<u>\$ 1,511,754</u>	

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For the Fiscal Year Beginning January 1, 2016

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.

**City of Berwyn
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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 19 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
2016 Budget**

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
Revenues							
Water and Sewer Revenues							
500-4275	Water Sales - Commercial	\$ 2,492,773	\$ 2,940,457	\$ 3,325,914	\$ 3,363,169	\$ 3,382,409	\$ 19,240
500-4280	Water Sales - Residential	6,073,152	6,204,336	6,813,971	7,556,511	7,458,271	(98,240)
500-4290	Sales, Meter	38,035	73,000	50,397	35,000	40,000	5,000
500-4305	Fees, Tap	6,264	-	-	5,000	-	(5,000)
500-4355	Fines, Other	862,900	731,828	1,325,436	550,000	650,000	100,000
500-4400	Grant Revenue	-	1,100,000	-	-	-	-
500-4800	Interest Income	7,259	6,708	2,567	5,000	6,500	1,500
500-4835	Miscellaneous	8,413	4,959	4,847	1,500	2,500	1,000
500-4900	Transfer from Other Funds	97,572	-	-	-	-	-
	Total Water and Sewer Revenues	<u>9,586,368</u>	<u>11,061,288</u>	<u>11,523,132</u>	<u>11,516,180</u>	<u>11,539,680</u>	<u>23,500</u>
Garbage Revenues							
500-36-4300	Fees - Garbage	\$ 4,540,667	\$ 4,689,225	\$ 4,919,732	\$ 4,709,623	\$ 4,803,815	\$ 94,192
500-36-4355	Fines - Garbage	486,245	213,248	440,989	450,000	250,000	(200,000)
	Total Garbage Revenues	<u>5,026,912</u>	<u>4,902,473</u>	<u>5,360,721</u>	<u>5,159,623</u>	<u>5,053,815</u>	<u>(105,808)</u>
	Total Utilities Fund Revenues	<u>14,613,280</u>	<u>15,963,761</u>	<u>16,883,853</u>	<u>16,675,803</u>	<u>16,593,495</u>	<u>(82,308)</u>
Expenditures							
Water and Sewer Expenditures							
500-44-5000	Water and Sewer - Salaries	\$ 834,041	\$ 952,378	\$ 982,433	\$ 1,181,800	\$ 1,184,999	\$ 3,199
500-44-5010	Water and Sewer - Overtime	101,791	108,816	108,586	100,000	110,000	10,000
500-44-5015	Water and Sewer - Uniform Stipend	3,829	4,326	945	5,000	4,500	(500)
500-44-5025	Water and Sewer - Other Stipends	3,877	-	8,132	3,600	7,500	3,900
500-44-5030	Water and Sewer - Sick Day Buyback	35,217	29,197	21,044	10,281	10,349	68
500-44-5035	Water and Sewer - Benefits	481,037	531,176	563,950	667,815	737,694	69,879
500-44-5205	Water and Sewer - Utilities	76,760	66,228	53,646	85,000	88,000	3,000
500-44-5210	Water and Sewer - Vehicle Gas and Oil	104,484	80,436	-	110,000	100,000	(10,000)
500-44-5215	Water and Sewer - Telephone	5,451	8,190	5,679	9,000	9,000	-
500-44-5220	Water and Sewer - Training, Dues & Publications	2,730	1,997	1,502	7,500	6,500	(1,000)
500-44-5225	Water and Sewer - Supplies	202,005	688,096	484,443	402,500	452,500	50,000
500-44-5235	Water and Sewer - Postage & Printing	46,713	53,395	24,669	35,000	35,000	-
500-44-5290	Water and Sewer - Other General Expenses	10,185	500	4,298	25,000	15,000	(10,000)
500-44-5300	Water and Sewer - Professional Services	144,712	292,475	266,116	304,500	281,500	(23,000)
500-44-5400	Water and Sewer - Repairs & Maintenance	568,895	211,660	164,221	370,000	350,000	(20,000)
500-44-5405	Water and Sewer - Copier Maintenance	4,981	15,432	17,661	4,000	16,000	12,000
500-44-5500	Water and Sewer - Equipment	1,108	-	-	15,000	15,000	-
500-44-5505	Water and Sewer - Equipment Lease	22,612	6,911	152,821	68,468	95,000	26,532
500-44-5600	Water and Sewer - Cost of Water	5,190,288	6,283,535	5,181,610	7,107,837	7,308,350	200,513
500-44-5605	Water and Sewer - Water Chemical Treatment	18,300	17,748	8,534	25,000	20,000	(5,000)
500-44-5625	Water and Sewer - Internal Service Fund	24,973	362,328	63,541	296,846	453,712	156,866
500-44-5690	Water and Sewer - Interdepartmental Charge	840,576	945,584	1,050,917	1,050,917	1,032,038	(18,879)
500-44-5705	Water and Sewer - Interest Expense	119,453	125,819	205,225	217,088	488,462	271,374
500-44-5710	Water and Sewer - Bad Debt Expense	62,759	1,070,617	46,492	55,000	55,000	-
500-5790	Water and Sewer - Bond Issuance Cost	-	45,855	70,369	-	-	-
500-44-5800	Water and Sewer - Capital Outlay	3,091	(1)	1,908,573	700,000	800,000	100,000
500-44-5800-41	Water and Sewer - Residential Flood Mitigation Program	-	-	263,588	1,000,000	450,000	(550,000)
500-44-5850	Water and Sewer - Depreciation	3,620,349	3,678,777	3,678,777	-	-	-
	Total Water and Sewer Expenditures	<u>12,530,217</u>	<u>15,581,475</u>	<u>15,337,772</u>	<u>13,857,152</u>	<u>14,126,104</u>	<u>268,952</u>
Garbage Expenditures							
500-36-5300	Garbage - Professional Services	\$ 4,299,724	\$ 4,384,144	\$ 3,356,005	\$ 4,472,054	\$ 4,516,774	\$ 44,720
	Total Garbage Expenditures	<u>4,299,724</u>	<u>4,384,144</u>	<u>3,356,005</u>	<u>4,472,054</u>	<u>4,516,774</u>	<u>44,720</u>
	Total Utilities Fund Expenditures	<u>16,829,941</u>	<u>19,965,619</u>	<u>18,693,777</u>	<u>18,329,206</u>	<u>18,642,878</u>	<u>313,672</u>
	Revenues Less Expenditures	(2,216,661)	(4,001,858)	(1,809,924)	(1,653,403)	(2,049,383)	\$ (395,980)
	Net Assets Beginning (As Restated)	<u>28,874,719</u>	<u>26,658,058</u>	<u>22,656,200</u>	<u>22,656,200</u>	<u>20,846,276</u>	
	Projected Ending Net Assets	<u>\$ 26,658,058</u>	<u>\$ 22,656,200</u>	<u>\$ 20,846,276</u>	<u>\$ 21,002,797</u>	<u>\$ 18,796,893</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
2016 Budget**

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
Revenues							
550-4120	Permits - Commuter Parking	\$ 54,750	\$ 56,625	\$ 56,000	\$ 50,000	\$ 55,000	\$ 5,000
550-4210	Commuter Permits	123,127	121,231	145,213	105,000	120,000	15,000
550-4815	Retail Rent	34,378	106,140	77,980	25,000	40,000	15,000
500-4900	Transfers from Other Funds	-	-	-	-	-	-
	Total Parking Garage Revenues	<u>212,255</u>	<u>283,996</u>	<u>279,193</u>	<u>180,000</u>	<u>215,000</u>	<u>35,000</u>
Expenditures							
550-5205	Utilities	\$ 16,837	\$ 17,563	\$ 18,739	\$ 25,000	\$ 25,000	\$ -
550-5225	Supplies	-	-	-	2,500	2,500	-
550-5300	Professional Services	2,782	1,190	4,660	10,500	10,500	-
550-5400	Repairs & Maintenance	7,707	8,257	11,567	30,000	25,000	(5,000)
550-5625	Internal Service Charges	431	4,546	-	3,063	6,458	3,395
550-5850	Depreciation	233,231	233,231	233,231	-	-	-
	Total Parking Garage Expenditures	<u>260,988</u>	<u>264,787</u>	<u>268,197</u>	<u>71,063</u>	<u>69,458</u>	<u>(1,605)</u>
	Revenues Less Expenditures	(48,733)	19,209	10,996	108,937	145,542	<u>\$ 36,605</u>
	Net Assets Beginning	<u>10,192,118</u>	<u>10,143,385</u>	<u>10,162,594</u>	<u>10,162,594</u>	<u>10,173,590</u>	
	Projected Ending Net Assets	<u>\$ 10,143,385</u>	<u>\$ 10,162,594</u>	<u>\$ 10,173,590</u>	<u>\$ 10,271,531</u>	<u>\$ 10,319,132</u>	

**City of Berwyn
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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
2016 Budget**

Account Number	Account Name	2013 Balance	2014 Balance	2015 Projected	2015 Budget	2016 Budget	Requested Budget Change
Revenues							
600-4250	Reimbursements	\$ 962	\$ 23,120	\$ 59,568	\$ -	\$ -	\$ -
600-4302	Interfund Charges	<u>1,413,185</u>	<u>2,299,291</u>	<u>1,205,824</u>	<u>2,507,020</u>	<u>2,589,945</u>	<u>82,925</u>
	Total Revenues	<u>1,414,147</u>	<u>2,322,411</u>	<u>1,265,392</u>	<u>2,507,020</u>	<u>2,589,945</u>	<u>82,925</u>
Expenditures							
600-5630	Premiums - Liability Insurance	\$ 285,672	\$ 274,637	\$ 291,318	\$ 295,000	\$ 295,000	\$ -
600-5640	Premiums - Property Insurance	138,580	136,462	136,212	140,000	140,000	-
600-5645	Premiums - Workmen's Compensation	173,741	218,868	204,597	225,000	225,000	-
600-5650	Claims - General Liability	612,864	(448,908)	1,039,693	386,520	1,252,659	866,139
600-5655	Claims - Workmen's Compensation	<u>788,527</u>	<u>829,675</u>	<u>577,065</u>	<u>1,460,500</u>	<u>677,286</u>	<u>(783,214)</u>
	Total Expenditures	<u>1,999,384</u>	<u>1,010,734</u>	<u>2,248,885</u>	<u>2,507,020</u>	<u>2,589,945</u>	<u>82,925</u>
	Revenues Less Expenditures	(585,237)	1,311,677	(983,493)	-	-	<u>\$ -</u>
	Net Assets (Deficit) Beginning	<u>1,679,611</u>	<u>1,094,374</u>	<u>2,406,051</u>	<u>2,406,051</u>	<u>1,422,558</u>	
	Projected Ending Net Assets (Deficit)	<u>\$ 1,094,374</u>	<u>\$ 2,406,051</u>	<u>\$ 1,422,558</u>	<u>\$ 2,406,051</u>	<u>\$ 1,422,558</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
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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 1st 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.