



2017 Annual Budget

For the Fiscal Year Beginning January 1, 2017



The City of Berwyn

Robert J. Lovero
Mayor

A Century of Progress with Pride

6700 West 26th Street Berwyn, Illinois 60402-0701 Telephone: (708) 788-2660 Fax: (708) 788-2567
www.berwyn-il.gov

2017 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
Michael D. Cimaglia
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
Acting 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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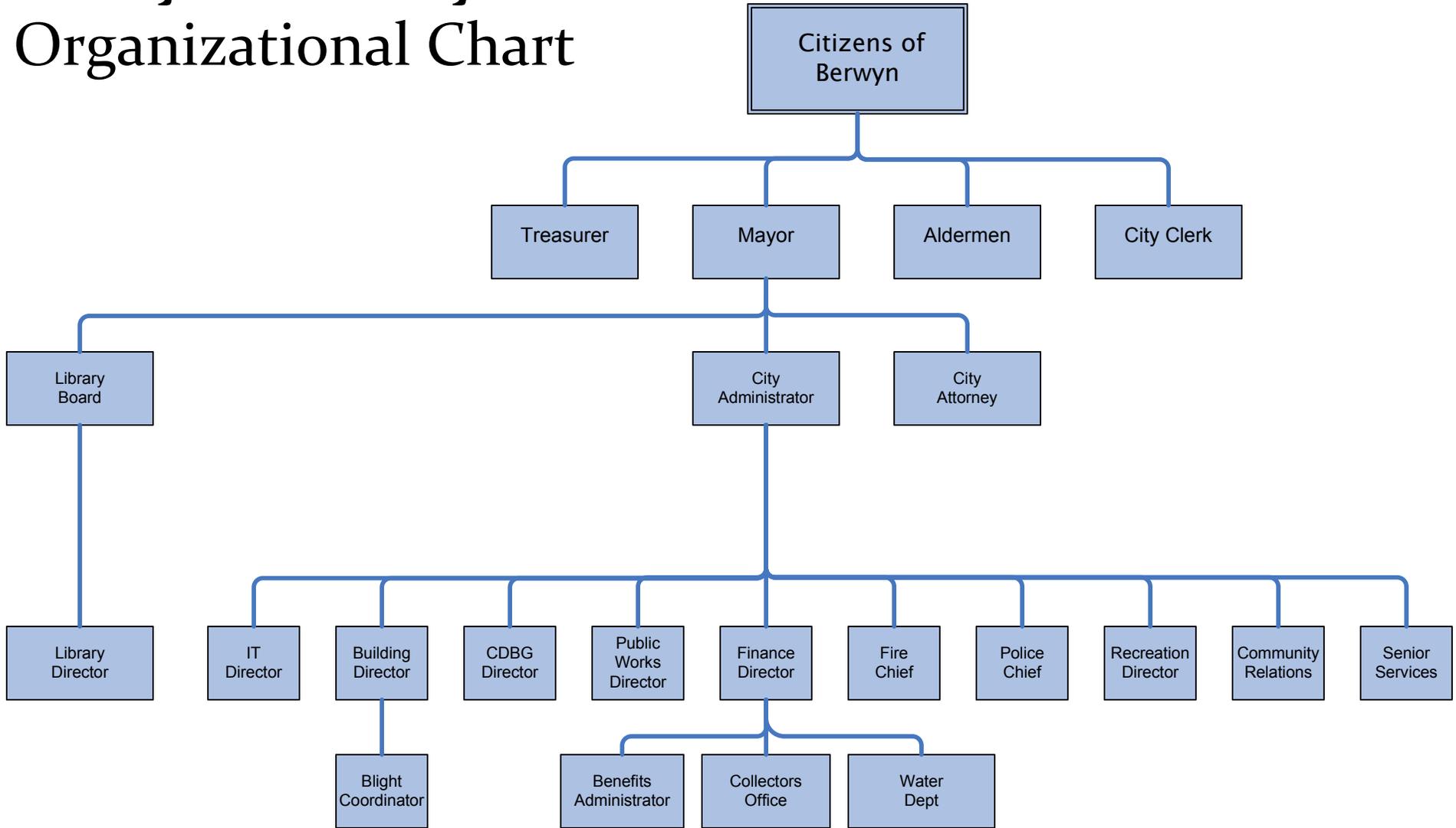
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City of Berwyn Organizational Chart



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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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2017 Budget Message from Mayor Robert J. Lovero

Since first being elected in 2009, my focus as Mayor 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 attached budget for City Council's review.

The attached 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.

We have achieved our liquidity goals in the Fund Balance, and we are making significant progress with our plan to fully fund the Police and Fire pensions. Additionally, we will fulfill our agreement to fully fund our City pensions, and we have begun to pay down our overall bond indebtedness.

Finally, this budget reinforces Berwyn's historic balance between neighborhood issues and responsible economic development. Home values have increased substantially in the past year, as announced in Crain's Business Weekly. In 2017, we expect home values to continue to rise as well as new businesses to open their doors. Invigorated neighborhoods and commercial corridors will 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 has created structural balance in the annual budget by focusing on the below key areas:

1. Funding operations without employing deficit spending.
2. Establishing and maintaining reserve levels as required by the City's Fund Balance Policy.

Funding of Operations

The 2017 Budget in the General Fund calls for revenues to fund expenditures without reducing the fund balance. For four years (2005-2008), expenditures in the general fund exceed revenues, causing the City's fund balance to decrease from \$8.5 million at the end of 2004 to approximately \$148,000 at the end of 2008. However, in 2009 the City implemented a plan to establish a fund balance consistent with the approved policy. From 2009 to 2016, the total projected fund balance has grown to over \$12 million, stabilizing the funding necessary to pay for crucial City services that are the backbone of any strong community such as police, fire, and public works.

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 2015, the General Fund had met its reserve requirement as its unassigned fund balance was \$18.8 million (36% of the 2016 adopted General Fund expenditure budget). The Library Fund's fund balance was \$732,960 (20% of the 2016 adopted Library Fund expenditure budget). As a result of the General Fund's enormous fund balance growth, in 2016 the City elected to use a portion of the accumulated fund balance to pay down outstanding debt. Even when including this additional payment toward outstanding debt, the projected fund balance for the general fund in 2016 is over \$12 million, which is well above the policy requirement of \$9.2 million. The Library anticipates increasing its total fund balance by \$219,000 and the projected ending fund balance for 2016 for the Library is \$952,000.

The main objective of the 16% fund balance requirement is to allow for the City and Library to operate over the first two months of the year while waiting for the first installment of property taxes to be received in March. The idea is that if the City did not receive any revenues during the first two months of the year, the fund balance would be used to pay the expenditures during that time frame, which would allow the City to meet its financial obligations without enacting short-term borrowing to cover costs prior to the receipt of property taxes.

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Budgetary Structure

Future

With the General Fund able to fully fund operations, and fund balances growing over the past several years, the City is in position to focus on debt repayment. 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 has made significant progress and is definitely on the path to fiscal responsibility.

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A Look Back and a Look Ahead

The City had some notable accomplishments in fiscal year 2016 and benefited from bright economic news in the housing market. Such accomplishments are as follows:

- Fiscally sound financial management has resulted in the City maintaining its 'A' credit rating with a stable outlook from Standard and Poor's in 2016. This enables the City to pay lower interest rates on bond issuances and increases the marketability of the City's bonds. In fact, during 2016, the City was able to refinance bonds that were issued in previous years at a lower interest rate. This refinancing saved the City over a million dollars in future debt service costs.
- The City's General Fund balance has experienced dramatic growth over the past 8 years. In 2008, the General Fund balance was only \$148,000 compared to \$19.5 million in 2015. After careful evaluation of the City's financial performance in recent years, the City elected to set aside a portion of the reserves to reduce outstanding debt obligations. As such, \$6.1 million was directed toward a bond escrow account in order to defease or pay off prior (2009-2010) bonds. Also, another \$4.8 million was transferred to the City's Debt Service Fund to make current debt service payments. Even after paying off a large amount of debt obligations, the fund balance in the General Fund is expected to remain at a healthy level of \$12 million, well above the 16% fund balance requirement of \$9.2 million.
- The state sales and home rule sales taxes continue to exceed expectations. In 2016, the influx of new businesses led to the actual revenues in these categories being \$1 million higher than the budgeted amount.
- An improving housing market has contributed to higher revenues in the real estate transfer tax and local improvement permit categories. In addition to surpassing the budget by over \$300,000, significant improvement in these revenue sources signal a very favorable housing market outlook. This increase encompasses not only the volume of homes sold, but also the increase in home values, which serves as very encouraging news to all Berwyn homeowners.
- The City approved an additional \$500,000 to be added to the residential flood mitigation program. The City has previously funded \$1 million for this program in 2014. The purpose of the residential flood mitigation program is to assist residents with the cost of installing flood control systems to prevent flooding during severely inclement weather.

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A Look Back and a Look Ahead

Looking forward to 2017, the City plans to accomplish the following:

- The City will continue to exercise fiscal prudence in order to maintain the 'A' credit rating with a stable outlook from Standard and Poor's.
- The strategic financial management team will continue to pursue opportunities to utilize the City's improved credit rating to refinance prior debt issuances at lower interest rates which should result in further substantial cost savings for taxpayers.
- 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.
- 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 intends to continue on this plan by issuing \$30 million in bonds during the 2017 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.

- The City will continue to administer the flood mitigation program which allows for \$1.5 million in funding designed to assist residents with flood prevention during severely inclement weather. The City will also complete various water main replacements and repairs to enhance the 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.

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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 a swimming pool, 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 80 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, 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
2017 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
2017 Budget							
Revenues							
Taxes	\$ 42,322,542	\$ 3,353,949	\$ -	\$ 44,670	\$ -	\$ 541,993	\$ 585,143
Licenses and Permits	3,975,600	-	-	-	-	-	-
Charges for Services	1,759,200	-	-	-	-	-	-
Fines	6,575,000	25,000	-	-	-	-	-
Intergovernmental Revenues	120,000	115,000	1,921,798	-	1,626,685	-	-
Miscellaneous Revenues	2,545,525	10,150	-	-	1,000	124,493	-
Other Financing Sources	30,528,500	-	75,000	-	-	-	-
Total Revenues	87,826,367	3,504,099	1,996,798	44,670	1,627,685	666,486	585,143
Expenditures							
General Government	\$ 5,013,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	68,757,504	-	-	46,370	-	-	-
Public Works	6,638,017	-	1,205,000	-	1,627,685	-	-
Economic Development	237,347	-	791,798	-	-	-	411,980
Culture and Recreation	2,081,035	3,498,818	-	-	-	-	-
Garbage	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	211,407	173,163
Water and Sewer	-	-	-	-	-	-	-
Municipal Garage	-	-	-	-	-	-	-
Claims expense	-	-	-	-	-	-	-
Other Financing Uses	5,096,116	-	-	-	-	455,079	-
Total Expenditures	87,823,315	3,498,818	1,996,798	46,370	1,627,685	666,486	585,143
Surplus / (Deficit)	3,052	5,281	-	(1,700)	-	-	-
Projected Beginning Fund Balance	12,215,263	952,197	126,235	51,281	1,713,239	(176,981)	(436,230)
Estimated Ending Fund Balance	\$ 12,218,315	\$ 957,478	\$ 126,235	\$ 49,581	\$ 1,713,239	\$ (176,981)	\$ (436,230)

**City of Berwyn
Budget Summary - All Funds
2017 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						
2017 Budget								
Revenues								
Taxes	\$ 229,946	\$ 955,511	\$ -	\$ 6,103,160	\$ -	\$ -	\$ -	\$ 54,136,914
Licenses and Permits	-	-	-	-	-	50,000	-	4,025,600
Charges for Services	-	-	-	-	15,467,740	125,000	1,912,632	19,264,572
Fines	-	-	-	-	1,100,000	-	-	7,700,000
Intergovernmental Revenues	-	-	-	-	-	-	-	3,783,483
Miscellaneous Revenues	300,000	-	2,000	-	9,000	50,000	-	3,042,168
Other Financing Sources	-	-	-	5,258,816	-	-	-	35,862,316
Total Revenues	529,946	955,511	2,000	11,361,976	16,576,740	225,000	1,912,632	127,815,053
Expenditures								
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,013,296
Public Safety	-	-	720,500	-	-	-	-	69,524,374
Public Works	-	-	325,000	-	-	-	-	9,795,702
Economic Development	247,327	422,236	-	-	-	-	-	2,110,688
Culture and Recreation	-	-	365,000	-	-	-	-	5,944,853
Garbage	-	-	-	-	4,607,109	-	-	4,607,109
Capital	-	-	-	-	-	-	-	-
Debt Service	-	533,275	-	11,361,976	549,476	-	-	12,829,297
Water and Sewer	-	-	-	-	12,859,163	-	-	12,859,163
Municipal Garage	-	-	-	-	-	67,998	-	67,998
Claims expense	-	-	-	-	-	-	1,912,632	1,912,632
Other Financing Uses	282,619	-	-	-	-	-	-	5,833,814
Total Expenditures	529,946	955,511	1,410,500	11,361,976	18,015,748	67,998	1,912,632	130,498,926
Surplus / (Deficit)	-	-	(1,408,500)	-	(1,439,008)	157,002	-	(2,683,873)
Projected Beginning Fund Balance	266,163	62,293	1,453,988	1,138,754	17,779,723	10,112,772	2,307,331	47,566,029
Estimated Ending Fund Balance	\$ 266,163	\$ 62,293	\$ 45,488	\$ 1,138,754	\$ 16,340,715	\$ 10,269,774	\$ 2,307,331	\$ 44,882,156

**City of Berwyn
General Fund Summary
2017 Budget**

						Requested Budget Change	
	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Amount	Percent
Revenues							
Taxes	\$ 38,798,754	\$ 40,927,883	\$ 41,100,674	\$ 39,752,070	\$ 42,322,542	\$ 2,570,472	6%
Licenses and Permits	3,755,478	3,692,356	3,622,382	3,441,000	3,975,600	534,600	16%
Charges for Services	2,077,797	1,616,795	1,673,779	1,653,050	1,759,200	106,150	6%
Fines	5,191,589	5,499,850	6,120,965	5,305,903	6,575,000	1,269,097	24%
Intergovernmental Revenues	109,406	112,295	115,184	105,000	120,000	15,000	14%
Miscellaneous Revenues	2,559,078	2,404,972	2,435,253	2,220,788	2,545,525	324,737	15%
Other Financing Sources	<u>701,261</u>	<u>32,154,374</u>	<u>606,603</u>	<u>781,028</u>	<u>30,528,500</u>	<u>29,747,472</u>	<u>3809%</u>
TOTAL REVENUES	<u>53,193,363</u>	<u>86,408,525</u>	<u>55,674,840</u>	<u>53,258,839</u>	<u>87,826,367</u>	<u>34,567,528</u>	<u>65%</u>
Expenditures							
Mayor	\$ 158,294	\$ 158,376	\$ 154,586	\$ 167,628	\$ 154,175	\$ (13,453)	-8%
City Administrator	427,201	425,653	453,370	458,277	472,465	14,188	3%
Clerk	186,419	198,574	222,165	230,168	294,738	64,570	28%
Treasurer	55,180	30,913	36,383	37,333	41,925	4,592	12%
Council	202,564	205,534	208,377	218,182	229,435	11,253	5%
Legal	880,746	782,117	840,366	932,209	862,138	(70,071)	-8%
Finance	1,519,911	1,611,281	1,603,301	1,639,181	1,551,694	(87,487)	-5%
Information Technology	950,547	1,187,723	1,246,306	1,168,552	1,301,762	133,210	11%
Statutory	146,296	454,616	157,270	137,950	104,961	(32,989)	-24%
Fire	12,486,629	27,430,066	13,356,886	13,792,745	28,013,137	14,220,392	103%
Police	23,010,287	38,506,072	25,223,276	25,084,984	40,658,340	15,573,356	62%
Fire and Police Commission	31,976	65,190	65,182	91,030	86,030	(5,000)	-5%
Building / Neighborhood Affairs	1,740,859	1,641,479	1,685,721	1,734,212	1,790,089	55,877	3%
Public Works	4,598,515	4,796,374	4,460,942	4,933,422	4,847,928	(85,494)	-2%
Zoning	12,580	14,476	15,546	14,347	16,347	2,000	14%
Committee and Planning	224,454	222,941	208,835	226,000	221,000	(5,000)	-2%
Recreation	1,405,030	1,553,572	1,631,041	1,834,699	1,647,131	(187,568)	-10%
Community Relations	6,185	2,959	5,383	7,710	7,585	(125)	-2%
Senior Services	341,499	374,931	404,673	424,738	426,319	1,581	0%
Bond Issuance	-	1,085,874	-	-	500,000	500,000	-
Transfer to other funds	553,007	459,670	100,000	100,000	75,000	(25,000)	-25%
Transfer to Debt Service for Bond/Interest Payments Transfer to Escrow Account for 2009/2010 Bond Defeasance	-	-	4,790,595	-	4,521,116	4,521,116	-
	<u>-</u>	<u>-</u>	<u>6,105,939</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>=</u>
Total General Fund Expenditures	<u>48,938,179</u>	<u>81,208,391</u>	<u>62,976,143</u>	<u>53,233,367</u>	<u>87,823,315</u>	<u>34,589,948</u>	<u>65%</u>
Revenues less Expenditures	4,255,184	5,200,134	(7,301,303)	25,472	3,052	(22,420)	-88%
Fund Balance Beginning (As Restated)	<u>10,061,248</u>	<u>14,316,432</u>	<u>19,516,566</u>	<u>19,516,566</u>	<u>12,215,263</u>		
Projected Ending Fund Balance	<u>\$ 14,316,432</u>	<u>\$ 19,516,566</u>	<u>\$ 12,215,263</u>	<u>\$ 19,542,038</u>	<u>\$ 12,218,315</u>		

**City of Berwyn
2017
Annual Budget**

For the Fiscal Year Beginning January 1, 2017

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 and in 2017 the City plans to issue an additional \$30 million of bonds for pension funding. These two issuances cause the total revenue in 2015 and 2017 to be significantly higher than the total projected 2016 revenue.

Summary of General Fund Property Taxes			
Revenue Year	2015	Projected	Budgeted
Levy Year	2014	2016	2017
		2015	2016
Property Taxes	\$ 20,667,998	\$ 21,496,204	\$ 21,308,542
Total Revenues	86,408,525	55,674,840	87,826,367
% of total	24%	39%	24%

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
2017
Annual Budget**

For the Fiscal Year Beginning January 1, 2017

Revenue Streams

Revenue Year Levy Year	Composition of Property Taxes	
	2016 2015	2017 2016
Corporate	\$ 18,300,072	\$ 18,877,135
Fire Pension	1,567,839	1,182,609
Police Pension	1,543,159	1,248,798
Total General Fund	21,411,070	21,308,542
Library	3,251,421	3,353,949
Bond and Interest	6,103,160	6,103,160
Total Levy	<u>\$ 30,765,651</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
2017
Annual Budget**

For the Fiscal Year Beginning January 1, 2017

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 2015 through 2017. Amounts for 2015 are actual, 2016 amounts are a projection based on actual receipts during the year. The 2017 budget is based on 2016 projections, past years' trends and information provided by the Illinois Municipal League.

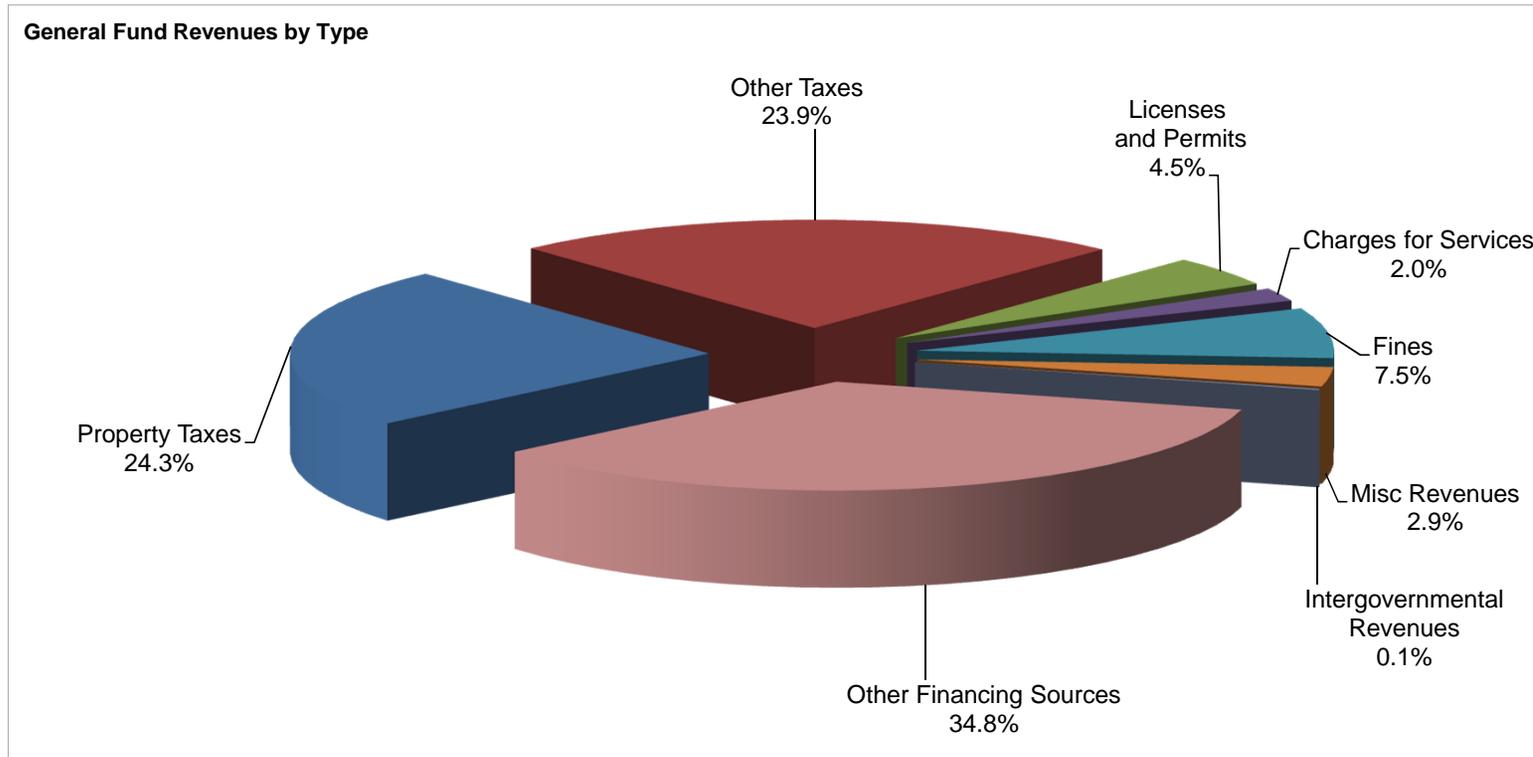
Summary of Other Tax Revenue			
Revenue Year	2015	Projected 2016	Budgeted 2017
State Income	7,386,431	6,756,937	7,100,000
1% State Sales	3,842,183	3,836,829	4,147,000
Home Rule Sales	2,733,826	2,760,930	3,100,000
Municipal Utility	3,277,911	3,086,311	3,115,000
Real Estate Transfer	1,838,263	1,905,205	2,200,000
All other	1,181,271	1,258,258	1,352,000
Total Other Taxes	<u>\$ 20,259,885</u>	<u>\$ 19,604,470</u>	<u>\$ 21,014,000</u>
Total General Fund Revenues	\$ 86,408,525	\$ 55,674,840	\$ 87,826,367
Other taxes as a % of Total Revenues	23%	35%	24%

The table above shows that income tax revenue decreased, but sales tax revenue increased from the prior year. According to the Illinois Municipal League, the improving economy and potential changes in legislation should create significant increases in these revenue streams in 2017. 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 2017 budgeted revenue lines in the General Fund.

**City of Berwyn
Summary of General Fund Revenues
2017 Budget**

Revenue	2014	2015	2016	2016	2017	Requested Budget Change	
	Balance	Balance	Projected	Budget	Budget	Amount	Percent
Property Taxes	\$ 20,719,636	\$ 20,667,998	\$ 21,496,204	\$ 21,411,070	\$ 21,308,542	\$ (102,528)	0%
Other Taxes	18,079,118	20,259,885	19,604,470	18,341,000	21,014,000	2,673,000	15%
Licenses and Permits	3,755,478	3,692,356	3,622,382	3,441,000	3,975,600	534,600	16%
Charges for Services	2,077,797	1,616,795	1,673,779	1,653,050	1,759,200	106,150	6%
Fines	5,191,589	5,499,850	6,120,965	5,305,903	6,575,000	1,269,097	24%
Miscellaneous Revenues	2,559,078	2,404,972	2,435,253	2,220,788	2,545,525	324,737	15%
Intergovernmental Revenues	109,406	112,295	115,184	105,000	120,000	15,000	14%
Other Financing Sources	701,261	32,154,374	606,603	781,028	30,528,500	29,747,472	3809%
Total General Fund Revenues	\$ 53,193,363	\$ 86,408,525	\$ 55,674,840	\$ 53,258,839	\$ 87,826,367	\$ 34,567,528	65%



**City of Berwyn
General Fund Revenues
2017 Budget**

Account Number	Revenue	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change Amount	Percent
Taxes								
100-4000	Taxes - Property Corporate	\$ 16,746,922	\$ 17,424,398	\$ 18,404,884	\$ 18,300,072	\$ 18,877,135	\$ 577,063	3%
100-4005	Taxes - Personal Prp Replacement	227,550	217,729	224,044	228,000	228,000	-	0%
100-4010	Taxes - State Income	6,472,416	7,386,431	6,756,937	6,678,000	7,100,000	422,000	6%
100-4015	Taxes - 1% State Sales	2,976,666	3,842,183	3,836,829	3,111,000	4,147,000	1,036,000	33%
100-4020	Taxes - Home Rule Sales	2,180,628	2,733,826	2,761,930	2,277,000	3,100,000	823,000	36%
100-4025	Taxes - Municipal Utility	3,700,906	3,277,911	3,086,311	3,500,000	3,115,000	(385,000)	-11%
100-4030	Taxes - Liquor	173,090	180,110	189,612	174,000	200,000	26,000	15%
100-4035	Taxes - Real Estate Transfer	1,788,150	1,838,263	1,905,205	1,669,000	2,200,000	531,000	32%
100-4040	Taxes - Gasoline	286,111	310,070	333,273	301,000	335,000	34,000	11%
100-4045	Taxes - Parking Lot	1,680	1,600	1,420	2,000	1,500	(500)	-25%
100-4050	Taxes - Video	10,779	11,658	9,055	11,000	9,500	(1,500)	-14%
100-4051	Taxes - Video Gaming	252,663	385,104	497,269	390,000	575,000	185,000	47%
100-4060	Taxes - Miscellaneous	8,479	75,000	2,585	-	3,000	3,000	-
100-18-4000	Taxes - Property Fire Pension	2,036,509	1,498,404	1,560,108	1,567,839	1,182,609	(385,230)	-25%
100-20-4000	Taxes - Property Police Pension	1,936,205	1,745,196	1,531,212	1,543,159	1,248,798	(294,361)	-19%
	Total Taxes	<u>38,798,754</u>	<u>40,927,883</u>	<u>41,100,674</u>	<u>39,752,070</u>	<u>42,322,542</u>	<u>2,570,472</u>	<u>6%</u>
Licenses & Permits								
100-4100	Vehicle Licenses - Passenger	1,325,451	1,305,949	1,255,705	1,316,000	1,500,000	184,000	14%
100-4105	Vehicle Licenses - RV	1,348	649	514	1,000	600	(400)	-40%
100-4110	Vehicle Licenses - Truck	139,423	167,802	148,733	151,000	150,000	(1,000)	-1%
100-4115	Vehicle Licenses - other	16,056	15,370	13,612	15,000	14,000	(1,000)	-7%
100-4120	Permits - Commuter Parking	143,996	123,680	143,179	119,000	145,000	26,000	22%
100-4125	Permits - Municipal Parking	115,281	143,208	136,164	111,000	140,000	29,000	26%
100-4130	Permits - Electric	33,655	43,446	40,050	39,000	41,000	2,000	5%
100-4135	Permits - Building	158,798	130,230	81,148	125,000	90,000	(35,000)	-28%
100-4140	Permits - Local Improvement	858,540	759,165	795,143	717,000	850,000	133,000	19%
100-4145	Licenses - Business	519,267	497,818	557,585	431,000	575,000	144,000	33%
100-4150	Licenses - Liquor	180,944	202,912	199,738	186,000	200,000	14,000	8%
100-4160	Licenses - Pet Tag	11,840	12,920	12,015	13,000	13,000	-	0%
100-4165	Escrow Default & Service Charges	108,685	146,203	87,252	87,000	102,000	15,000	17%
100-4170	Electric Sign Inspection	71,875	76,114	79,062	60,000	80,000	20,000	33%
100-4175	Certificate of Compliance	70,319	66,890	72,482	70,000	75,000	5,000	7%
	Total Licenses & Permits	<u>3,755,478</u>	<u>3,692,356</u>	<u>3,622,382</u>	<u>3,441,000</u>	<u>3,975,600</u>	<u>534,600</u>	<u>16%</u>

**City of Berwyn
General Fund Revenues
2017 Budget**

Account Number	Revenue	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change Amount	Percent
Charges for Services								
100-4200	Sale of Gas (from COB pumps)	113,909	80,243	71,267	107,000	75,000	(32,000)	-30%
100-4210	Commuter Parking Meters	35,838	35,207	36,545	38,000	38,000	-	0%
100-4240	Recycling Rebate	85,412	87,188	85,724	85,000	87,000	2,000	2%
100-4245	Sidewalk Construction	63,635	75,175	51,165	73,000	60,000	(13,000)	-18%
100-18-4215	Paramedic Collections	1,200,103	660,861	743,183	800,000	800,000	-	0%
100-18-4299	Other Fees for Service	3,151	2,110	6,165	1,500	6,200	4,700	313%
100-18-4299-09	Other Fees for Service CPR Training Fees	170	240	502	800	800	-	0%
100-20-4299-11	Other Fees for Service Insurance Reports	13,045	13,460	14,490	13,500	15,000	1,500	11%
100-20-4299-13	Other Fees for Service False Alarm Activation	16,260	5,750	75	7,500	1,000	(6,500)	-87%
100-20-4299-17	Other Fees for Service Sex Offender Registration	2,225	2,075	1,955	2,000	2,000	-	0%
100-20-4299-19	Other Fees for Service Fingerprinting	3,345	3,480	2,560	2,500	2,600	100	4%
100-20-4299-21	Other Fees for Service Property Room	6,568	(525)	2,594	2,500	2,600	100	4%
100-20-4299-23	Other Fees for Service Miscellaneous	4,346	16,961	9,699	5,000	10,000	5,000	100%
100-24-4285	Plumbing Inspection	91,273	112,062	135,115	70,000	140,000	70,000	100%
100-30-4255-02	Special Event Revenue National Night Out	250	-	586	-	-	-	-
100-32-4225	Recreation Revenues	7,034	372	918	3,750	1,000	(2,750)	-73%
100-32-4225-01	Recreation Revenues Athletics	78,790	90,996	77,669	80,000	80,000	-	0%
100-32-4225-02	Recreation Revenues Adult Programs	26,608	25,408	19,239	35,000	20,000	(15,000)	-43%
100-32-4225-03	Recreation Revenues Children's Programs	249,818	327,800	318,832	235,000	320,000	85,000	36%
100-32-4225-04	Recreation Revenues Pool	35,774	33,228	53,112	50,000	55,000	5,000	10%
100-32-4225-05	Recreation Revenues Concessions	3,481	5,805	-	10,000	-	(10,000)	-100%
100-32-4225-07	Recreation Revenues Special Events	-	-	-	-	-	-	-
100-32-4255	Special Event Revenue	841	-	12,575	500	13,000	12,500	2500%
100-32-4270	Rental Revenue	2,275	6,461	610	3,000	-	(3,000)	-100%
100-32-4270	Rental Revenue	-	-	125	-	-	-	-
100-46-4255-03	Special Event Revenue Senior Breakfast	3,105	350	2,000	2,500	2,000	(500)	-20%
100-46-4299	Other Fees for Service	30,541	32,088	27,074	25,000	28,000	3,000	12%
	Total Charges for Services	2,077,797	1,616,795	1,673,779	1,653,050	1,759,200	106,150	6%
Fines								
100-20-4310	Fees - Towing	13,450	11,157	8,060	10,000	10,000	-	0%
100-20-4311	Fines - Impound Vehicles	372,080	295,000	163,300	265,000	175,000	(90,000)	-34%
100-20-4315	Fines - Parking Tickets	1,801,811	1,912,769	1,550,827	1,881,000	1,900,000	19,000	1%
100-20-4320	Fines - Cook County Court	102,251	74,314	68,272	70,000	75,000	5,000	7%
100-20-4325	Fines - Local Ordinance	52,276	43,560	17,050	40,000	30,000	(10,000)	-25%
100-20-4340	Fines - Compliance Tickets	171,704	137,545	92,559	125,000	95,000	(30,000)	-24%
100-20-4345	Fines - Red Light Photo Enforcement	2,014,631	2,608,034	3,865,778	2,451,403	3,800,000	1,348,597	55%
100-20-4355-09	Fines - Other Booting	23,045	23,360	21,540	28,500	25,000	(3,500)	-12%
100-20-4355-11	Fines - Other Cannabis Tickets	48,351	40,975	7,485	35,000	15,000	(20,000)	-57%
100-24-4325	Fines - Local Ordinance	591,990	353,136	326,094	400,000	450,000	50,000	13%
100-36-4355	Fines - Other	-	-	-	-	-	-	-
	Total Fines	5,191,589	5,499,850	6,120,965	5,305,903	6,575,000	1,269,097	24%

**City of Berwyn
General Fund Revenues
2017 Budget**

Account Number	Revenue	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change Amount	Percent
Intergovernmental Revenues								
100-4410	State Allotment - Hwy Maint	109,406	112,295	115,184	105,000	120,000	15,000	14%
	Total Intergovernmental Revenues	<u>109,406</u>	<u>112,295</u>	<u>115,184</u>	<u>105,000</u>	<u>120,000</u>	<u>15,000</u>	<u>14%</u>
Other Miscellaneous Revenues								
100-4400	Grant Revenue	283	-	-	-	-	-	-
100-4690	Interdepartmental Charges	945,584	1,040,603	1,104,281	1,032,038	1,204,032	171,994	17%
100-4800	Interest Income	56,000	58,299	41,255	45,000	42,000	(3,000)	-7%
100-4805	Franchises	385,071	408,226	428,785	378,000	430,000	52,000	14%
100-4810	Cell Tower Rental	136,012	136,128	162,161	131,000	172,993	41,993	32%
100-4815	Property Rental	6,144	7,417	6,705	7,000	7,000	-	0%
100-4835	Miscellaneous Revenue	18,145	23,041	58,103	20,000	60,000	40,000	200%
100-4840	P Card Rebate (American Express Rewards)	140,550	155,760	104,955	148,000	102,000	(46,000)	-31%
100-12-4250	Reimbursements - Finance	37,500	37,500	444	37,500	-	(37,500)	-100%
100-18-4250	Reimbursements - Fire	46,901	14,676	20,112	20,000	21,000	1,000	5%
100-18-4265	Sponsorships	(4,675)	(2,229)	-	-	-	-	-
100-18-4400	Grant Revenue - Fire	16,328	7,891	3,482	5,000	3,500	(1,500)	-30%
100-18-4800	Interest Income - Fire	61	32	198	-	200	200	-
100-20-4250	Reimbursements - Police	43,719	106,903	29,306	30,000	30,000	-	0%
100-20-4400	Grant Revenue - Police	130,914	65,555	115,565	85,000	116,000	31,000	36%
100-20-4800	Interest Income - Police	58	34	8,127	-	8,500	8,500	-
100-20-4850	Contributions - Police	5,373	3,205	3,235	-	3,300	3,300	-
100-20-59-4250	Reimbursements - Police	61,728	60,837	60,218	60,000	60,500	500	1%
100-22-4250	Reimbursements - Fire and Police Commission	-	8,000	-	-	-	-	-
100-24-4250	Reimbursements - Building	3,497	-	310	-	500	500	-
100-24-4250-01	Reimbursements Buildings	34,294	133,515	90,460	70,000	92,000	22,000	31%
100-24-4250-02	Reimbursements Elevators	7,121	5,650	8,933	5,000	9,000	4,000	80%
100-24-4400	Grant Revenue - Bldg	119,500	-	-	-	-	-	-
100-26-35-4250	Reimbursements - Public Works - Streets	41,623	56,049	40,018	55,000	41,000	(14,000)	-25%
100-26-35-4400	Grant Revenue - Public Works	76,055	-	41,100	-	42,000	42,000	-
100-30-4400	Grant Revenue - Committee & Planning	-	-	17,500	-	-	-	-
100-32-4250	Reimbursements - Recreation	104	-	-	2,000	-	(2,000)	-100%
100-32-4265	Sponsorships	500	-	-	250	-	(250)	-100%
100-32-4400	Grant Revenue - Recreation	170,688	(2,120)	-	-	-	-	-
100-46-4400	Grant Revenue - Senior Services	80,000	80,000	90,000	90,000	100,000	10,000	11%
100-46-4850	Contributions - Senior Services	-	-	-	-	-	-	-
	Total Other Miscellaneous Revenues	<u>2,559,078</u>	<u>2,404,972</u>	<u>2,435,253</u>	<u>2,220,788</u>	<u>2,545,525</u>	<u>324,737</u>	<u>15%</u>
Other Financing Sources								
100-4820	Sale of City Property	-	12,514	28,075	2,500	28,500	26,000	1040%
100-26-35-4820	Sale of City Property	1,261	-	-	-	-	-	-
100-4900	Transfer from Other Funds	580,000	375,000	100,000	300,000	-	(300,000)	-100%
100-4905	Capital Lease Proceeds	120,000	766,860	478,528	478,528	-	(478,528)	-100%
100-4915	Debt Proceeds	-	31,000,000	-	-	30,500,000	30,500,000	-
100-4917	Bond Issue Premium	-	-	-	-	-	-	-
	Total Other Financing Sources	<u>701,261</u>	<u>32,154,374</u>	<u>606,603</u>	<u>781,028</u>	<u>30,528,500</u>	<u>29,747,472</u>	<u>3809%</u>
	Total General Fund Revenues	<u>\$ 53,193,363</u>	<u>\$ 86,408,525</u>	<u>\$ 55,674,840</u>	<u>\$ 53,258,839</u>	<u>\$ 87,826,367</u>	<u>\$ 34,567,528</u>	<u>65%</u>

**City of Berwyn
2017
Annual Budget**

For the Fiscal Year Beginning January 1, 2017

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	2015	Projected 2016	Budgeted 2017
Salaries	\$ 27,194,832	\$ 28,184,217	\$ 29,099,601
Benefits	46,344,996	17,726,222	48,639,262
Capital Projects	88,842	-	1,410,500
Debt Service	11,096,492	12,087,137	11,361,976
TIF	7,714,340	2,918,484	2,737,086
Utility	20,154,928	17,422,436	18,015,748
Internal Service	2,057,090	1,673,344	1,912,632
All other	13,965,064	23,652,857	17,322,121
Total Expenditures	\$ 128,616,584	\$ 103,664,697	\$ 130,498,926

Increases in salaries are primarily based upon contractual raises and longevity increases. The budget for benefits increased by nearly \$31 million from the projected 2016 amount, as the City is planning to issue pension bonds during 2017. When the aforementioned pension bonds are issued, the transfer of funds to the Police and Fire Pension funds will be accounted for as a benefit to those employees. The decrease in the Debt Service line is a result of the City refinancing bonds at a lower interest rate in 2016 which reduced future debt service costs. The budgeted amount for internal service has increased by nearly \$240,000 over the 2016 projected amount, due to 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 previous bond issuances, and the City expects to use \$1.4 million of these funds for capital expenditures during 2017. Utility Fund expenses are expected to increase from the 2016 projected amount as result of additional water main replacements, sewer repairs, and residential flood mitigation reimbursements. TIF expenditures are expected to stay in line with 2016 projected balances. The main decrease in the 2017 budget for the "All other" category is due to the City transferring \$6.1 million of reserve funds to an escrow account, to defease outstanding debt in 2016. A similar defeasance has not been budgeted for 2017.

**City of Berwyn
2017
Annual Budget**

For the Fiscal Year Beginning January 1, 2017

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	2015	Projected 2016	Budgeted 2017
Salaries	\$ 24,484,498	\$ 25,352,116	\$ 25,992,789
Benefits	<u>44,723,539</u>	<u>15,851,258</u>	<u>46,554,933</u>
Total Salaries and Benefits	<u>69,208,037</u>	<u>41,203,374</u>	<u>72,547,722</u>
Total Expenditures	<u>\$ 81,208,391</u>	<u>\$ 62,976,143</u>	<u>\$ 87,823,315</u>
Salaries and Benefits as a % of Total	85.22%	65.43%	82.61%

**City of Berwyn
2017
Annual Budget**

For the Fiscal Year Beginning January 1, 2017

**Significant Expenditures and Expenses
Salaries and Benefits**

The following chart summaries the amount of full-time equivalents as budgeted in 2016 and 2017

<u>Department</u>	<u>2016</u>	<u>2017</u>
Mayor	1.50	1.50
City Administrator	2.50	2.50
City Clerk	3.00	4.00
Treasurer	1.00	1.00
City Council	8.00	8.00
Legal	2.25	2.25
Finance	12.00	10.00
Human Resources	1.00	1.00
Information Technology	6.50	7.00
Fire	81.00	81.00
Police	202.00	201.00
Fire & Police Commission	4.00	4.00
Building/Neighborhood Affairs	15.00	16.00
Streets	24.00	24.00
Zoning	6.00	6.00
Recreation	99.50	99.50
Senior Citizen's Program	6.00	6.00
Community Relations	1.00	1.00
Library	46.75	47.00
Community Development	4.00	4.00
Utilities	22.50	22.50
Asset Forfeiture	2.00	2.00
Total	551.50	551.25

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
2017 Budget**

Function	2013 Actual	2014 Actual	2015 Actual	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change	
							Change Amount	Change Percent
Mayor	\$ 84,255	\$ 86,102	\$ 87,948	\$ 79,683	\$ 88,409	\$ 80,697	\$ (7,712)	-9%
Administrator	213,691	229,357	235,662	239,792	245,250	241,866	(3,384)	-1%
Clerk	96,466	83,157	93,885	95,172	94,921	128,151	33,230	35%
Treasurer	17,974	33,360	10,000	10,000	10,000	10,000	-	0%
Council	79,232	76,924	80,001	80,001	80,000	80,000	-	0%
Legal	201,305	203,287	208,031	212,645	211,302	215,520	4,218	2%
Finance	643,377	648,798	652,535	668,056	671,110	621,676	(49,434)	-7%
Human Resources	50,840	51,349	52,377	55,220	53,741	55,907	2,166	4%
Information Technology	<u>338,321</u>	<u>364,799</u>	<u>373,479</u>	<u>482,612</u>	<u>401,581</u>	<u>451,592</u>	<u>50,011</u>	<u>12%</u>
Total General Government	1,725,461	1,777,133	1,793,918	1,923,181	1,856,314	1,885,409	29,095	2%
Fire	\$ 6,570,437	\$ 6,839,946	\$ 7,084,478	\$ 7,295,223	\$ 7,306,726	\$ 7,344,435	\$ 37,709	1%
Police	11,524,937	11,908,376	12,515,304	13,024,026	13,109,549	13,439,096	329,547	3%
Fire and Police Commission	<u>18,425</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>0%</u>
Total Public Safety	18,113,799	18,768,322	19,619,782	20,339,249	20,436,275	20,803,531	367,256	2%
Building / Neighborhood Affairs	\$ 479,691	\$ 534,165	\$ 535,790	\$ 533,463	\$ 572,288	\$ 601,045	\$ 28,757	5%
Streets/Fleet	<u>1,427,033</u>	<u>1,535,424</u>	<u>1,576,355</u>	<u>1,559,040</u>	<u>1,623,162</u>	<u>1,685,805</u>	<u>62,643</u>	<u>4%</u>
Total Public Works	1,906,724	2,069,589	2,112,145	2,092,503	2,195,450	2,286,850	91,400	4%
Zoning	\$ <u>5,300</u>	\$ <u>6,890</u>	\$ <u>6,360</u>	\$ <u>6,360</u>	\$ <u>6,360</u>	\$ <u>6,360</u>	\$ <u>-</u>	<u>0%</u>
Total Economic Development	5,300	6,890	6,360	6,360	6,360	6,360	-	0%
Recreation	\$ 650,191	\$ 724,921	\$ 792,402	\$ 807,022	\$ 750,000	\$ 820,000	\$ 70,000	9%
Senior Citizen's Program	130,126	136,311	157,199	178,801	175,315	185,639	10,324	6%
Community Relations	<u>5,000</u>	<u>5,000</u>	<u>2,692</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>0%</u>
Total Culture and Recreation	785,317	866,232	952,293	990,823	930,315	1,010,639	80,324	9%
Total General Fund Salaries	\$ <u>22,536,601</u>	\$ <u>23,488,166</u>	\$ <u>24,484,498</u>	\$ <u>25,352,116</u>	\$ <u>25,424,714</u>	\$ <u>25,992,789</u>	\$ <u>568,075</u>	<u>2%</u>
Berwyn Public Library	\$ 1,534,376	\$ 1,562,366	\$ 1,566,890	\$ 1,455,203	\$ 1,659,848	\$ 1,679,143	19,295	1%
Community Development	275,057	218,602	179,571	160,065	152,539	187,023	34,484	23%
Utilities	<u>834,041</u>	<u>952,378</u>	<u>963,873</u>	<u>1,216,833</u>	<u>1,184,999</u>	<u>1,240,646</u>	<u>55,647</u>	<u>5%</u>
City-Wide Salaries	\$ <u>25,180,075</u>	\$ <u>26,221,512</u>	\$ <u>27,194,832</u>	\$ <u>28,184,217</u>	\$ <u>28,422,100</u>	\$ <u>29,099,601</u>	\$ <u>677,501</u>	<u>2%</u>

City of Berwyn
Summary of Benefits and Related Payments
2017 Budget

Function	2013	2014	2015	2016	2016	2017	Requested Budget Change	
	Actual	Actual	Actual	Projected	Budget	Budget	Change Amount	Change Percent
Mayor	\$ 56,414	\$ 56,230	\$ 58,927	\$ 59,152	\$ 61,394	\$ 56,321	\$ (5,073)	-8%
Administrator	101,017	104,827	110,438	122,034	117,474	119,959	2,485	2%
Clerk	58,382	72,663	83,983	98,950	96,234	128,554	32,320	34%
Treasurer	15,710	17,782	18,065	22,762	21,910	25,303	3,393	15%
Council	104,000	97,081	99,341	100,210	96,838	109,488	12,650	13%
Legal	63,666	65,689	65,808	70,197	71,390	73,798	2,408	3%
Finance	351,183	359,944	361,103	394,895	380,167	376,825	(3,342)	-1%
Human Resources	36,284	38,414	39,182	34,803	42,180	37,016	(5,164)	-12%
Information Technology	166,473	190,363	196,081	253,221	247,562	269,228	21,666	9%
Statutory	69,450	52,756	(11,646)	31,997	35,000	5,000	(30,000)	-86%
Total General Government	1,022,579	1,055,749	1,021,282	1,188,221	1,170,149	1,201,492	31,343	3%
Fire	\$ 20,188,923	\$ 4,667,924	\$ 19,268,103	\$ 4,574,071	\$ 4,656,675	\$ 19,662,530	\$ 15,005,855	322%
Police	23,059,801	7,569,902	22,717,420	8,314,654	8,112,060	23,736,584	15,624,524	193%
Fire and Police Commission	1,436	1,530	1,530	1,530	1,530	1,530	-	0%
Total Public Safety	43,250,160	12,239,356	41,987,053	12,890,255	12,770,265	43,400,644	30,630,379	240%
Building / Neighborhood Affairs	\$ 309,117	\$ 346,750	\$ 377,607	\$ 402,091	\$ 393,752	\$ 457,694	\$ 63,942	16%
Streets/Fleet	926,120	1,028,146	1,006,760	998,315	1,042,352	1,104,897	62,545	6%
Total Public Works	1,235,237	1,374,896	1,384,367	1,400,406	1,436,104	1,562,591	126,487	9%
Zoning	\$ 405	\$ 466	\$ 405	\$ 405	\$ 487	\$ 487	\$ -	0%
Total Economic Development	405	466	405	405	487	487	-	0%
Recreation	\$ 212,447	\$ 233,517	\$ 252,163	\$ 273,524	\$ 265,918	\$ 284,511	\$ 18,593	7%
Senior Citizen's Program	37,635	51,083	78,002	98,064	94,214	104,123	9,909	11%
Community Relations	1,205	1,185	267	383	1,210	1,085	(125)	-10%
Total Culture and Recreation	251,287	285,785	330,432	371,971	361,342	389,719	28,377	8%
Total General Fund Benefits	\$ 45,759,668	\$ 14,956,252	\$ 44,723,539	\$ 15,851,258	\$ 15,738,347	\$ 46,554,933	\$ 30,816,586	196%
Berwyn Public Library	\$ 832,690	\$ 804,994	\$ 799,612	\$ 836,896	\$ 877,265	\$ 946,921	\$ 69,656	8%
Community Development	160,203	125,217	116,960	108,964	117,571	128,219	10,648	9%
Utilities	625,751	673,515	704,885	929,104	870,043	1,009,189	139,146	16%
City-Wide Benefits	\$ 47,378,312	\$ 16,559,978	\$ 46,344,996	\$ 17,726,222	\$ 17,603,226	\$ 48,639,262	\$ 31,036,036	176%

**City of Berwyn
Summary of Total Expenditures/Expenses
2017 Budget**

Fund	2014 Actual	2015 Actual	2016 Projected	2016 Budget	2017 Budget	Requested Budget 2017 Amount	Change Percent
General Fund Expenditures	\$ 48,938,179	\$ 81,208,391	\$ 62,976,143	\$ 53,233,367	\$ 87,823,315	\$ 34,589,948	65%
Special Revenue Funds							
Berwyn Public Library	3,123,988	3,070,964	3,229,258	3,692,190	3,498,818	(193,372)	-5%
Community Development	880,395	1,797,636	1,877,184	2,016,400	1,996,798	(19,602)	-1%
Foreign Fire	60,191	37,470	43,444	50,927	46,370	(4,557)	-9%
Motor Fuel Tax	1,777,879	1,122,234	1,140,043	1,922,267	1,627,685	(294,582)	-15%
Tax Incremental Financing Districts							
S. Berwyn TIF	896,421	737,043	663,036	659,987	666,486	6,499	1%
Harlem TIF	422,654	2,961,593	846,155	913,376	585,143	(328,233)	-36%
Roosevelt TIF	589,956	532,359	508,777	467,577	529,946	62,369	13%
Ogden TIF	1,119,581	3,483,345	900,516	799,934	955,511	155,577	19%
Total TIF's	3,028,612	7,714,340	2,918,484	2,840,874	2,737,086	(103,788)	-4%
Capital Projects	635,196	88,842	-	1,533,272	1,410,500	(122,772)	-8%
Debt Service	10,124,832	11,096,492	12,087,137	12,154,106	11,361,976	(792,130)	-7%
Utilities	19,965,619	20,154,928	17,422,436	18,642,878	18,015,748	(627,130)	-3%
Parking Garage	264,787	268,197	297,224	69,458	67,998	(1,460)	-2%
Internal Service	1,010,735	2,057,090	1,673,344	2,589,945	1,912,632	(677,313)	-26%
City-Wide Costs	\$ 89,810,413	\$ 128,616,584	\$ 103,664,697	\$ 98,745,684	\$ 130,498,926	\$ 31,753,242	32%

**City of Berwyn
Summary of General Fund Expenditures
2017 Budget**

Dept #	Expenditures	2014	2015	2016	2016	2017	Requested Budget Change	
		Balance	Balance	Projected	Budget	Budget	Amount	Percent
General Government								
02	Mayor	\$ 158,294	\$ 158,376	\$ 154,586	\$ 167,628	\$ 154,175	\$ (13,453)	-8%
03	City Administrator	427,201	425,653	453,370	458,277	472,465	14,188	3%
04	Clerk	186,419	198,574	222,165	230,168	294,738	64,570	28%
06	Treasurer	55,180	30,913	36,383	37,333	41,925	4,592	12%
08	Council	202,564	205,534	208,377	218,182	229,435	11,253	5%
10	Legal	880,746	782,117	840,366	932,209	862,138	(70,071)	-8%
12	Finance	1,519,911	1,611,281	1,603,301	1,639,181	1,551,694	(87,487)	-5%
16	Information Technology	950,547	1,187,723	1,246,306	1,168,552	1,301,762	133,210	11%
17	Statutory	146,296	454,616	157,270	137,950	104,961	(32,989)	-24%
Public Safety								
18	Fire	12,486,629	27,430,066	13,356,886	13,792,745	28,013,137	14,220,392	103%
20	Police	23,010,287	38,506,072	25,223,276	25,084,984	40,658,340	15,573,356	62%
22	Fire and Police Commission	31,976	65,190	65,182	91,030	86,030	(5,000)	-5%
Public Works								
24	Building / Neighborhood Affairs	1,740,859	1,641,479	1,685,721	1,734,212	1,790,089	55,877	3%
26	Public Works	4,598,515	4,796,374	4,460,942	4,933,422	4,847,928	(85,494)	-2%
Economic Development								
28	Zoning	12,580	14,476	15,546	14,347	16,347	2,000	14%
30	Committee and Planning	224,454	222,941	208,835	226,000	221,000	(5,000)	-2%
Culture and Recreation								
32	Recreation	1,405,030	1,553,572	1,631,041	1,834,699	1,647,131	(187,568)	-10%
34	Community Relations	6,185	2,959	5,383	7,710	7,585	(125)	-2%
46	Senior Services	341,499	374,931	404,673	424,738	426,319	1,581	0%
Other Financing Uses/Other Dept's								
-	Bond Issuance	-	1,085,874	-	-	500,000	500,000	-
-	Transfer to other funds	553,007	459,670	100,000	100,000	75,000	(25,000)	-25%
Transfer to Debt Service for								
-	Bond/Interest Payments	-	-	4,790,595	-	4,521,116	4,521,116	-
Transfer to Escrow Account for								
-	2009/2010 Bond Defeasance	-	-	6,105,939	-	-	-	-
Total General Fund Expenditures		\$ 48,938,179	\$ 81,208,391	\$ 62,976,143	\$ 53,233,367	\$ 87,823,315	\$ 34,589,948	65%

**City of Berwyn
2017
Annual Budget**

For the Fiscal Year Beginning January 1, 2017

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
2017
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For the Fiscal Year Beginning January 1, 2017

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
 2017 Budgeted Expenditures by Department
 Mayor
 12/31/2017

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
100-02-5000	Mayor - Salaries	\$ 86,102	\$ 87,948	\$ 79,683	\$ 88,409	\$ 80,697	\$ (7,712)
100-02-5030	Mayor - Unused Buyback	1,260	1,286	-	1,338	-	(1,338)
100-02-5035	Mayor - Benefits	54,970	57,641	59,152	60,056	56,321	(3,735)
100-02-5200	Mayor - Administrative Expenses	8,438	7,183	5,293	7,500	7,500	-
100-02-5220	Mayor - Training, Dues & Publications	-	30	650	-	-	-
100-02-5225	Mayor - Supplies	1,239	1,162	2,310	1,600	1,600	-
100-02-5235	Mayor - Postage & Printing	121	333	-	700	981	281
100-02-5290	Mayor - Other General Expenses	1,633	1,544	3,524	3,000	3,000	-
100-02-5400	Mayor - Repairs & Maintenance	-	-	-	500	500	-
100-02-5625	Mayor - Copier Maintenance	1,823	1,249	688	835	919	84
100-02-5625	Mayor - Internal Service Fund	<u>2,708</u>	<u>-</u>	<u>3,286</u>	<u>3,690</u>	<u>2,657</u>	<u>(1,033)</u>
Department Total		<u>\$ 158,294</u>	<u>\$ 158,376</u>	<u>\$ 154,586</u>	<u>\$ 167,628</u>	<u>\$ 154,175</u>	<u>\$ (13,453)</u>

**City of Berwyn
2017
Annual Budget**

For the Fiscal Year Beginning January 1, 2017

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
2017
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For the Fiscal Year Beginning January 1, 2017

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
 2017 Budgeted Expenditures by Department
 City Administration
 12/31/2017

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
100-03-5000	City Admin - Salaries	\$ 229,357	\$ 235,662	\$ 239,792	\$ 245,250	\$ 241,866	\$ (3,384)
100-03-5030	City Admin - Sick Day Buy Back	7,492	9,505	11,094	11,546	10,208	(1,338)
100-03-5035	City Admin - Benefits	97,335	100,933	110,940	105,928	109,751	3,823
100-03-5220	City Admin - Training	8,366	6,997	10,823	12,500	30,000	17,500
100-03-5225	City Admin - Supplies	1,791	2,330	1,362	1,600	1,600	-
100-03-5235	City Admin - Postage & Printing	950	377	1,250	700	981	281
100-03-5290	City Admin - Other General Expenses	9,417	8,326	10,247	9,500	9,500	-
100-03-5300	City Admin - Professional Services	64,000	59,570	58,218	60,000	60,000	-
100-03-5400	City Admin - Repairs & Maintenance	-	704	125	500	500	-
100-03-5405	City Admin - Copier Maintenance	1,566	1,249	688	835	919	84
100-03-5625	City Admin - Internal Service Fund	6,927	-	8,831	9,918	7,140	(2,778)
Department Total		<u>\$ 427,201</u>	<u>\$ 425,653</u>	<u>\$ 453,370</u>	<u>\$ 458,277</u>	<u>\$ 472,465</u>	<u>\$ 14,188</u>

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Clerk

PROGRAM MANAGER: City Clerk

PROGRAM DESCRIPTION:

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

SERVICES:

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

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Clerk

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

City of Berwyn
 2017 Budgeted Expenditures by Department
 Clerk
 12/31/2017

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
100-04-5000	Clerk - Salaries	\$ 83,157	\$ 93,885	\$ 95,172	\$ 94,921	\$ 128,151	\$ 33,230
100-04-5010	Clerk - Overtime	-	-	-	-	-	-
100-04-5020	Clerk - Education Stipend	2,363	3,385	5,000	5,000	5,000	-
100-04-5020	Clerk - Other Stipend	738	1,200	1,200	1,200	1,200	-
100-04-5030	Clerk - Sick Day Buy Back	-	-	-	-	1,742	1,742
100-04-5035	Clerk - Benefits	68,287	77,767	91,245	88,034	118,612	30,578
100-04-5040	Clerk - Tuition Reimbursement	1,275	1,631	1,505	2,000	2,000	-
100-04-5200	Clerk - Administrative Expenses	2,485	1,728	3,018	4,500	4,500	-
100-04-5215	Clerk - Telephone	34	-	-	-	-	-
100-04-5220	Clerk - Training, Dues & Publications	6,230	4,360	4,278	4,400	4,600	200
100-04-5225	Clerk - Supplies	1,895	1,468	1,639	2,000	2,000	-
100-04-5235	Clerk - Postage & Printing	1,322	424	623	1,500	2,102	602
100-04-5290	Clerk - Other General Expenses	112	2,311	5,853	2,000	2,500	500
100-04-5405	Clerk - Copier Maintenance	6,631	3,054	3,263	5,000	4,500	(500)
100-04-5610	Clerk - Codification	3,782	5,285	4,224	11,000	11,000	-
100-04-5615	Clerk - Record Retention	5,182	2,076	1,025	4,000	3,500	(500)
100-04-5625	Clerk - Internal Service Fund	2,926	-	4,120	4,613	3,331	(1,282)
Department Total		<u>\$ 186,419</u>	<u>\$ 198,574</u>	<u>\$ 222,165</u>	<u>\$ 230,168</u>	<u>\$ 294,738</u>	<u>\$ 64,570</u>

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Office of the City Treasurer

PROGRAM MANAGER: City Treasurer

PROGRAM DESCRIPTION:

The City's Treasurer is elected by City voters and is directly responsible to the people. The Treasurer serves a four year term, concurrent with the Mayor and Aldermen, and also attends Council meetings.

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
 2017 Budgeted Expenditures by Department
 Treasurer
 12/31/2017

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
100-06-5000	Treasurer - Salaries	\$ 33,360	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
100-06-5035	Treasurer - Benefits	17,782	18,065	22,762	21,910	25,303	3,393
100-06-5225	Treasurer - Supplies	173	-	-	250	250	-
100-06-5235	Treasurer - Postage & Printing	2,800	2,848	2,980	4,000	5,604	1,604
100-06-5290	Treasurer - Other General Expenses	425	-	-	250	250	-
100-06-5625	Treasurer - Internal Service Fund	640	-	641	923	518	(405)
Department Total		<u>\$ 55,180</u>	<u>\$ 30,913</u>	<u>\$ 36,383</u>	<u>\$ 37,333</u>	<u>\$ 41,925</u>	<u>\$ 4,592</u>

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City Council

PROGRAM DESCRIPTION:

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

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

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

SERVICES:

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

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City Council

- ✚ Approve contracts and major expenses through bidding process.

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 Council
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Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
100-08-5000	Council - Salaries	\$ 76,924	\$ 80,001	\$ 80,001	\$ 80,000	\$ 80,000	\$ -
100-08-5035	Council - Benefits	97,081	99,341	100,210	96,838	109,488	12,650
100-08-5200-01	Council - Ward 1	4,500	4,500	4,500	4,500	4,500	-
100-08-5200-02	Council - Ward 2	1,876	535	1,050	4,500	4,500	-
100-08-5200-03	Council - Ward 3	1,795	2,430	800	4,500	4,500	-
100-08-5200-04	Council - Ward 4	1,968	3,132	3,440	4,500	4,500	-
100-08-5200-05	Council - Ward 5	4,500	4,500	4,315	4,500	4,500	-
100-08-5200-06	Council - Ward 6	4,489	4,500	4,270	4,500	4,500	-
100-08-5200-07	Council - Ward 7	1,450	2,000	1,315	4,500	4,500	-
100-08-5200-08	Council - Ward 8	4,428	4,082	4,212	4,500	4,500	-
100-08-5225	Council - Supplies	-	263	-	-	-	-
100-08-5290	Council - Other General Expenses	-	250	-	500	500	-
100-08-5625	Council - Internal Service Fund	3,553	-	4,264	4,844	3,447	(1,397)
Department Total		<u>\$ 202,564</u>	<u>\$ 205,534</u>	<u>\$ 208,377</u>	<u>\$ 218,182</u>	<u>\$ 229,435</u>	<u>\$ 11,253</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
 2017 Budgeted Expenditures by Department
 Legal
 12/31/2017

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Change
100-10-5000	Legal - Salaries	\$ 203,287	\$ 208,031	\$ 212,645	\$ 211,302	\$ 215,520	\$ 4,218
100-10-5030	Legal - Sick Day Buy Back	-	-	478	1,011	1,338	327
100-10-5035	Legal - Benefits	65,689	65,808	69,719	70,379	72,460	2,081
100-10-5110	Legal - Adjudication Program	31,393	29,534	22,155	35,000	35,000	-
100-10-5225	Legal - Supplies	1,123	425	459	1,800	1,800	-
100-10-5235	Legal - Postage & Printing	76	246	135	700	981	281
100-10-5290	Legal - Other General Expenses	196	118	72	1,000	1,000	-
100-10-5300	Legal - Professional Service	562,504	477,955	518,476	590,000	520,000	(70,000)
100-10-5405	Legal - Copier Maintenance	1,545	-	-	835	919	84
100-10-5625	Legal - Internal Service Fund	14,933	-	16,227	20,182	13,120	(7,062)
Department Total		<u>\$ 880,746</u>	<u>\$ 782,117</u>	<u>\$ 840,366</u>	<u>\$ 932,209</u>	<u>\$ 862,138</u>	<u>\$ (70,071)</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. 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
2017 Budgeted Expenditures by Department
Finance
12/31/2017

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
100-12-5000	Finance - Salaries	\$ 403,837	\$ 409,230	\$ 410,596	\$ 420,126	\$ 407,600	\$ (12,526)
100-12-5010	Finance - Overtime	-	-	-	-	-	-
100-12-5030	Finance - Sick Day Buy Back	2,560	2,307	7,610	3,340	23,057	19,717
100-12-5035	Finance - Benefits	185,396	180,229	185,336	188,380	177,319	(11,061)
100-12-5215	Finance - Telephone	12,383	9,125	8,492	17,500	10,000	(7,500)
100-12-5220	Finance - Training, Dues, & Publications	4,318	4,102	3,952	6,000	6,500	500
100-12-5225	Finance - Supplies	2,206	2,484	3,701	2,500	3,500	1,000
100-12-5235	Finance - Postage & Printing	6,397	6,878	6,263	9,500	13,310	3,810
100-12-5290	Finance - Other General Expenses	64,132	90,251	52,098	50,000	50,000	-
100-12-5300	Finance - Professional Services	10,581	5,503	13,262	10,000	2,500	(7,500)
100-12-5400	Finance - Repairs & Maintenance	3,808	-	-	-	-	-
100-12-5405	Finance - Copier Maintenance	4,646	1,926	2,269	2,400	2,550	150
100-12-5625	Finance - Internal Service Fund	25,642	-	31,423	34,597	25,406	(9,191)
100-12-5800	Finance - Capital Outlay	-	-	9,850	9,800	5,000	(4,800)
	Total Finance	725,906	712,035	734,852	754,143	726,742	(27,401)
100-12-11-5000	Collectors - Salaries	\$ 244,961	\$ 243,305	\$ 257,460	\$ 250,984	\$ 214,076	\$ (36,908)
100-12-11-5010	Collectors - Overtime	207	-	-	-	-	-
100-12-11-5025	Collectors - Stipends	-	3,200	3,600	3,600	2,400	(1,200)
100-12-11-5030	Collectors - Sick Day Buy Back	2,551	4,455	8,779	4,766	4,300	(466)
100-12-11-5035	Collectors - Benefits	169,230	170,912	189,570	180,081	169,749	(10,332)
100-12-11-5215	Collectors - Telephone	-	-	-	-	-	-
100-12-11-5220	Collectors - Training, Dues, & Publications	-	-	-	-	-	-
100-12-11-5225	Collectors - Supplies	3,598	5,625	4,141	5,000	5,000	-
100-12-11-5235	Collectors - Postage & Printing	10,674	19,638	14,499	15,000	21,016	6,016
100-12-11-5290	Collectors - Other General Expenses	1,012	3,247	1,434	1,000	2,500	1,500
100-12-5300-03	Collector - Collection Service Fees	214,243	264,328	222,167	255,000	230,000	(25,000)
100-12-5300-04	Finance - Vehicle Registration Service	49,490	86,792	71,053	65,000	72,500	7,500
10012-5405	Collectors - Copier Maintenance	1,444	1,038	986	1,200	1,200	-
	Total Collectors	697,410	802,540	773,689	781,631	722,741	(58,890)
100-14-5000	Benefits Coordinator - Salaries	\$ 51,349	\$ 52,377	\$ 55,220	\$ 53,741	\$ 55,907	\$ 2,166
100-14-5030	Benefits Coordinator - Sick Day Buy Back	1,377	1,605	1,557	2,530	2,580	50
100-14-5035	Benefits Coordinator - Benefits	37,037	37,577	33,246	39,650	34,436	(5,214)
100-14-5220	Benefits Coordinator - Training, Dues & Publications	-	-	-	-	500	500
100-14-5225	Benefits Coordinator - Supplies	2,380	2,671	1,467	2,000	2,200	200
100-14-5235	Benefits Coordinator - Postage & Printing	594	899	443	1,000	2,802	1,802
100-14-5290	Benefits Coordinator - Other General Expenses	1,008	627	-	1,500	1,500	-
100-14-5625	Benefits Coordinator - Internal Service Fund	2,850	950	2,827	2,986	2,286	(700)
	Total Benefits Coordinator	96,595	96,706	94,760	103,407	102,211	(1,196)
Department Total		\$ 1,519,911	\$ 1,611,281	\$ 1,603,301	\$ 1,639,181	\$ 1,551,694	\$ (87,487)

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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
 2017 Budgeted Expenditures by Department
 Information Technology
 12/31/2017

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
100-16-5000	IT - Salaries	\$ 364,799	\$ 373,479	\$ 482,612	\$ 401,581	\$ 451,592	\$ 50,011
100-16-5030	IT - Sick Day Buy Back	6,710	6,708	14,586	17,969	17,993	24
100-16-5035	IT - Benefits	183,653	189,373	238,635	229,593	251,235	21,642
100-16-5210	IT - Vehicle Gas & Oil	74	-	-	2,500	2,500	-
100-16-5220	IT - Training, Dues, & Publications	-	-	-	3,000	3,000	-
100-16-5225	IT - Supplies	589	3,541	1,442	1,000	1,500	500
100-16-5235	IT - Postage & Printing	-	-	6	-	-	-
100-16-5290	IT - Other General Expenses	40,411	45,487	48,905	40,000	40,000	-
100-16-5300	IT - Professional Service	22,059	18,334	22,844	25,000	25,000	-
100-16-5300	IT - Repairs & Maintenance	-	1,027	-	5,000	5,000	-
100-16-5410	IT - Hardware Maintenance	22,673	30,444	40,414	35,000	40,000	5,000
100-16-5415	IT - Software Maintenance	27,206	24,569	13,925	30,000	30,000	-
100-16-5415	IT - Equipment Lease	-	19,018	-	-	19,019	19,019
100-16-5510	IT - Hardware Purchases	67,449	88,518	67,515	90,000	85,000	(5,000)
100-16-5515	IT - Software Purchases	29,343	45,885	31,555	40,000	35,000	(5,000)
100-16-5530	IT - Network Infrastructure	169,682	253,846	259,225	220,000	275,000	55,000
100-16-5625	IT - Internal Service Fund	15,899	-	24,642	27,909	19,923	(7,986)
100-16-5800	IT - Capital Outlay	-	87,494	-	-	-	-
Department Total		<u>\$ 950,547</u>	<u>\$ 1,187,723</u>	<u>\$ 1,246,306</u>	<u>\$ 1,168,552</u>	<u>\$ 1,301,762</u>	<u>\$ 133,210</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 38 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
2017 Budgeted Expenditures by Department
Fire
12/31/2017

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
100-18-5000	Fire - Salaries	\$ 6,839,946	\$ 7,084,478	\$ 7,295,223	\$ 7,306,726	\$ 7,344,435	\$ 37,709
100-18-5005	Fire - Out of Class	73,704	79,891	86,152	92,500	90,000	(2,500)
100-18-5010	Fire - Overtime	258,064	243,028	203,571	300,000	285,000	(15,000)
100-18-5015	Fire - Uniform Stipend	77,000	78,000	77,000	79,000	79,000	-
100-18-5020	Fire - Education Stipend	26,000	27,750	28,250	29,500	28,250	(1,250)
100-18-5025	Fire - Other Stipend	87,786	89,173	88,595	85,700	100,200	14,500
100-18-5030	Fire - Sick Day Buy Back	116,414	201,467	225,095	275,000	286,500	11,500
100-18-5035	Fire - Benefits	1,985,812	2,040,577	2,290,738	2,205,136	2,598,971	393,835
100-18-5040	Fire - Tuition Reimbursement	6,574	9,782	14,539	22,000	12,000	(10,000)
100-18-5045	Fire - Pension	2,036,570	16,498,435	1,560,131	1,567,839	16,182,609	14,614,770
100-18-5205	Fire - Utilities	17,585	14,743	10,915	17,500	15,000	(2,500)
100-18-5210	Fire - Vehicle Gas and Oil	61,350	46,899	44,189	62,000	50,000	(12,000)
100-18-5215	Fire - Telephone	8,840	8,565	10,723	15,000	15,000	-
100-18-5220	Fire - Training, Dues and Publications	30,758	48,321	29,783	50,000	50,000	-
100-18-5225	Fire - Supplies	10,995	11,597	16,118	15,500	15,500	-
100-18-5235	Fire - Postage and Printing	491	646	610	500	1,051	551
100-18-5290	Fire - Other general Expenses	28,650	24,946	37,276	78,000	48,000	(30,000)
100-18-5300-03	Fire - Collection Service Fees	48,373	32,459	509	60,000	45,000	(15,000)
100-18-5400	Fire - Repairs and Maintenance	144,970	149,591	112,435	170,000	170,000	-
100-18-5405	Fire - Copier Maintenance	4,644	2,041	2,092	2,400	2,400	-
100-18-5500	Fire - Equipment Purchases	55,161	49,105	72,429	80,000	80,000	-
100-18-5500-01	Fire - Turnout Gear	15,637	35,794	26,690	40,000	40,000	-
100-18-5505	Fire - Equipment Lease	179,637	224,855	223,563	225,000	225,000	-
100-18-5625	Fire - Internal Service Fund	342,108	125,888	308,251	389,916	249,221	(140,695)
100-18-5800	Fire - Capital outlay	29,560	302,035	592,009	623,528	-	(623,528)
Department Total		<u>\$ 12,486,629</u>	<u>\$ 27,430,066</u>	<u>\$ 13,356,886</u>	<u>\$ 13,792,745</u>	<u>\$ 28,013,137</u>	<u>\$ 14,220,392</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
2017 Budgeted Expenditures by Department
Police
12/31/2017

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
100-20-51-5000	Police - Admin - Ch of Police, Div Cdrs	\$ 809,395	\$ 806,441	\$ 807,954	\$ 829,721	\$ 862,382	\$ 32,661
100-20-53-5000	Police - Sprvsrs - Lieut's & Sergeant's	2,147,802	2,199,641	2,471,140	2,442,428	2,613,593	171,165
100-20-55-5000	Police - Detectives	1,462,793	1,609,925	1,615,909	1,681,134	1,900,488	219,354
100-20-57-5000	Police - Officers	4,886,263	5,122,959	5,216,477	5,145,518	5,133,494	(12,024)
100-20-59-5000	Police - Auxiliary	340,059	310,042	301,581	318,789	302,000	(16,789)
100-20-61-5000	Police - Radio operators/dispatchers	722,409	807,439	937,276	913,332	951,216	37,884
100-20-63-5000	Police - Community service officers	508,837	516,286	534,487	527,905	589,205	61,300
100-20-65-5000	Police - Parking enforcement personnel	96,458	99,351	106,885	118,080	53,478	(64,602)
100-20-67-5000	Police - Lockup personnel	179,156	186,021	213,651	201,894	229,103	27,209
100-20-69-5000	Police - Clerks	457,760	565,991	548,271	588,873	504,328	(84,545)
100-20-71-5000	Police - Crossing Guards	297,444	291,208	270,395	341,875	299,809	(42,066)
100-20-5005	Police - Out of Class	7,056	7,033	6,330	7,000	7,000	-
100-20-5010	Police - Overtime	1,023,869	1,118,804	1,002,328	1,176,178	1,030,781	(145,397)
100-20-5015	Police - Uniform stipend	107,000	109,200	109,900	113,700	113,600	(100)
100-20-5020	Police - Education Stipend	60,000	68,000	75,000	68,000	76,500	8,500
100-20-5025	Police - Other Stipends	4,750	4,750	18,920	8,750	12,500	3,750
100-20-5030	Police - Buy back	749,201	888,926	1,095,479	972,943	1,205,112	232,169
100-20-5035	Police - Benefits	3,623,397	3,721,366	4,311,546	4,157,330	4,917,293	759,963
100-20-5040	Police - Tuition Reimbursement	58,367	54,131	155,812	65,000	125,000	60,000
100-20-5045	Police - Pension	1,936,262	16,745,210	1,539,339	1,543,159	16,248,798	14,705,639
100-20-5205	Police - Utilities	29,368	22,398	18,329	26,000	22,500	(3,500)
100-20-5210	Police - Vehicle Gas and Oil	254,003	188,313	157,190	275,000	170,000	(105,000)
100-20-5215	Police - Telephone	125,386	139,500	160,670	145,800	162,000	16,200
100-20-5220	Police - Training, dues and publications	101,756	95,619	79,286	85,000	80,000	(5,000)
100-20-5225	Police - Supplies	46,222	39,076	45,340	52,300	47,500	(4,800)
100-20-5235	Police - Postage & printing	27,189	28,110	31,091	25,500	45,885	20,385
100-20-5290	Police - Other general expenses	108,268	120,032	105,099	114,703	110,003	(4,700)
100-20-5300	Police - Professional Services	-	587	(587)	-	-	-
100-20-5345	Police - Speed photo enforcement	753,274	1,013,138	1,331,439	968,561	1,405,275	436,714
100-20-5400	Police - Repairs and maintenance	332,929	305,737	369,165	339,500	382,300	42,800
100-20-5405	Police - Copier maintenance	22,905	13,566	14,542	19,000	17,000	(2,000)
100-20-5500	Police - Equipment	31,927	48,366	26,644	30,000	43,000	13,000
100-20-5625	Police - Internal service fund	1,273,237	951,028	1,233,392	1,234,011	997,197	(236,814)
100-20-5800	Police - Capital Expenditures	425,545	307,878	312,996	548,000	-	(548,000)
Department Total		<u>\$ 23,010,287</u>	<u>\$ 38,506,072</u>	<u>\$ 25,223,276</u>	<u>\$ 25,084,984</u>	<u>\$ 40,658,340</u>	<u>\$ 15,573,356</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
 2017 Budgeted Expenditures by Department
 Fire and Police Commission
 12/31/2017

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
100-22-5500	Fire and Police Commission - Salaries	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
100-22-5035	Fire and Police Commission - Benefits	1,530	1,530	1,530	1,530	1,530	-
100-22-5200	Fire and Police Commission- Training, Dues, & Publications	-	-	2,438	3,000	3,000	-
100-22-5225	Fire and Police Commission - Supplies	-	-	179	-	250	250
100-22-5235	Fire and Police Commission- Postage & Printing	4	-	-	-	-	-
100-22-5290	Fire and Police Commission - Other General Expenses	1,125	230	375	1,500	1,250	(250)
100-22-5290-10	Fire and Police Commission - Police Testing	375	34,820	29,360	40,000	40,000	-
100-22-5290-11	Fire and Police Commission - Pre Employment Physicals	8,942	8,610	11,300	25,000	20,000	(5,000)
		-					
Department Total		<u>\$ 31,976</u>	<u>\$ 65,190</u>	<u>\$ 65,182</u>	<u>\$ 91,030</u>	<u>\$ 86,030</u>	<u>\$ (5,000)</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
 2017 Budgeted Expenditures by Department
 Building / Neighborhood Affairs
 12/31/2017

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
100-24-5000	Building - Salaries	\$ 534,165	\$ 535,790	\$ 533,463	\$ 572,288	\$ 601,045	\$ 28,757
100-24-5010	Building - Overtime	-	-	4,198	-	4,000	4,000
100-24-5025	Building - Stipends-Other	1,890	3,827	1,800	5,700	4,800	(900)
100-24-5030	Building - Sick Day Buy Back	6,117	12,764	14,352	18,709	20,710	2,001
100-24-5035	Building - Benefits	338,743	361,016	381,741	369,343	428,184	58,841
100-24-5205	Building - Utilities	17,431	13,643	9,123	15,000	12,500	(2,500)
100-24-5210	Building - Vehicle Gas and Oil	15,326	8,845	6,801	13,000	8,000	(5,000)
100-24-5215	Building - Telephone	8,932	12,079	12,585	12,000	12,600	600
100-24-5220	Building - Training, Dues,& Publications	2,276	630	-	2,000	2,000	-
100-24-5225	Building - Supplies	16,628	14,213	13,264	17,500	15,000	(2,500)
100-24-5235	Building - Postage & Printing	17,753	15,227	16,790	12,000	21,716	9,716
100-24-5290	Building - Other General Expenses	15,294	4,969	929	35,000	25,000	(10,000)
100-24-5300	Building - Professional Service	386,952	371,339	364,807	370,000	375,000	5,000
100-24-5400	Building - Repairs and Maintenance	292,039	266,161	262,864	200,000	225,000	25,000
100-24-5405	Building - Copier Maintenance	3,502	1,442	1,560	2,000	2,000	-
100-24-5500	Building - Equipment	-	-	-	-	-	-
100-24-5625	Building - Internal Service Fund	24,850	-	34,056	39,672	27,534	(12,138)
100-24-5800	Building - Capital Outlay	58,961	19,534	27,388	50,000	5,000	(45,000)
Department Total		<u>\$ 1,740,859</u>	<u>\$ 1,641,479</u>	<u>\$ 1,685,721</u>	<u>\$ 1,734,212</u>	<u>\$ 1,790,089</u>	<u>\$ 55,877</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
2017 Budgeted Expenditures by Department
Public Works
12/31/2017

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
100-26-35-5000	Streets - Salaries	\$ 1,295,464	\$ 1,512,201	\$ 1,493,751	\$ 1,558,998	\$ 1,620,354	\$ 61,356
100-26-35-5010	Streets - Overtime	90,590	100,446	84,816	115,000	105,000	(10,000)
100-26-35-5015	Streets - Uniform stipend	16,046	8,193	15,041	29,000	20,000	(9,000)
100-26-35-5025	Streets - Other stipend	360	635	635	2,500	1,500	(1,000)
100-26-35-5030	Streets - Sick day buyback	43,742	38,026	25,986	25,000	35,000	10,000
100-26-35-5035	Streets - Benefits	729,244	827,462	837,729	838,207	907,588	69,381
100-26-35-5105	Streets - Community Programs	-	-	-	-	-	-
100-26-35-5205	Streets - Utilities	34,115	14,856	13,378	30,000	15,000	(15,000)
100-26-35-5210	Streets - Vehicle gas & oil	109,685	69,934	92,328	130,000	115,000	(15,000)
100-26-35-5215	Streets - Telephone	1,524	2,597	4,311	4,000	5,000	1,000
100-26-35-5215	Streets - Training, dues, & publications	479	3,222	7,964	6,500	8,000	1,500
100-26-35-5225	Streets - Supplies	101,070	132,751	172,421	133,000	148,000	15,000
100-26-35-5235	Streets - Postage & printing	409	10,668	6,938	8,000	11,909	3,909
100-26-35-5290	Streets - Other general expenses	1,841	4,356	3,407	3,500	4,000	500
100-26-35-5300	Streets - Professional services	713,587	474,226	623,452	700,000	650,000	(50,000)
100-26-35-5400	Streets - Repairs and maintenance	262,449	509,817	376,501	360,000	477,000	117,000
100-26-35-5405	Streets - Copier maintenance	1,143	1,192	1,169	1,200	1,200	-
100-26-35-5500	Streets - Equipment	8,448	6,691	-	4,500	14,500	10,000
100-26-35-5505	Streets - Equipment lease	41,168	135,281	139,342	135,000	170,000	35,000
100-26-35-5625	Streets - Internal service fund	97,038	58,257	114,042	184,771	92,203	(92,568)
100-26-35-5800	Streets - Capital Outlay	314,943	509,229	23,675	140,000	-	(140,000)
	Total Streets	\$ 3,863,345	\$ 4,420,040	\$ 4,036,886	\$ 4,409,176	\$ 4,401,254	\$ (7,922)
100-26-37-5000	Fleet - Salaries	\$ 239,960	\$ 64,154	\$ 65,289	\$ 64,164	\$ 65,451	\$ 1,287
100-26-37-5010	Fleet - Overtime	17,245	4,166	5,877	4,500	6,000	1,500
100-26-37-5015	Fleet - Uniform stipend	815	432	333	850	1,000	150
100-26-37-5025	Fleet - Other stipend	450	450	-	450	-	(450)
100-26-37-5030	Fleet- Sick day buyback	712	1,936	1,234	750	2,000	1,250
100-26-37-5035	Fleet - Benefits	128,942	25,014	26,664	26,095	26,809	714
100-26-37-5210	Fleet - Vehicle gas & oil	10,237	6,527	8,618	13,000	10,000	(3,000)
100-26-37-5225	Fleet - Supplies	203,384	139,244	154,581	200,000	160,000	(40,000)
100-26-37-5235	Fleet - Postage & printing	1,728	1,110	744	250	1,401	1,151
100-26-37-5290	Fleet - Other general expenses	-	1,500	-	10,000	2,500	(7,500)
100-26-37-5300	Fleet - Professional services	42,674	55,092	56,948	50,000	60,000	10,000
100-26-37-5400	Fleet - Repairs and maintenance	69,876	74,493	95,960	139,500	102,200	(37,300)
100-26-37-5500	Fleet - Equipment	8,310	2,216	-	5,000	3,000	(2,000)
100-26-37-5625	Fleet - Internal service fund	10,837	-	7,808	9,687	6,313	(3,374)
100-26-37-5800	Fleet - Capital outlay	-	-	-	-	-	-
	Total Fleet	\$ 735,170	\$ 376,334	\$ 424,056	\$ 524,246	\$ 446,674	\$ (77,572)
Department Total		\$ 4,598,515	\$ 4,796,374	\$ 4,460,942	\$ 4,933,422	\$ 4,847,928	\$ (85,494)

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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
 2017 Budgeted Expenditures by Department
 Zoning Board
 12/31/2017

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
100-28-5000	Zoning - Salaries	\$ 6,890	\$ 6,360	\$ 6,360	\$ 6,360	\$ 6,360	\$ -
100-28-5025	Zoning - Other stipends	-	-	-	-	-	-
100-28-5035	Zoning - Benefits	466	405	405	487	487	-
100-28-5235	Zoning - Postage & printing	723	2,388	2,800	1,500	3,000	1,500
100-28-5290	Zoning - Other general expenses	4,501	5,323	5,981	6,000	6,500	500
		-					
Department Total		<u>\$ 12,580</u>	<u>\$ 14,476</u>	<u>\$ 15,546</u>	<u>\$ 14,347</u>	<u>\$ 16,347</u>	<u>\$ 2,000</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
 2017 Budgeted Expenditures by Department
 Committee and Planning
 12/31/2017

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
100-30-5105	Community Programs	\$ -	\$ -	\$ 1,872	\$ 4,000	\$ 4,000	\$ -
100-30-5105-01	Community Programs Nat Night Out	5,079	1,375	1,884	-	-	-
100-30-5105-04	West Central Municipal Conference	20,566	20,566	20,612	21,000	21,000	-
100-30-5105-05	Berwyn Historic Preservation Commission	5,685	21,669	952	5,000	5,000	-
100-30-5105-06	Utility Tax Rebate	101,582	82,789	87,515	95,000	90,000	(5,000)
100-30-5105-08	Berwyn Historical Society	5,000	10,000	10,000	10,000	10,000	-
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	542	542	-	5,000	5,000	-
Department Total		<u>\$ 224,454</u>	<u>\$ 222,941</u>	<u>\$ 208,835</u>	<u>\$ 226,000</u>	<u>\$ 221,000</u>	<u>\$ (5,000)</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
2017 Budgeted Expenditures by Department
Recreation
12/31/2017

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
100-32-5000	Recreation - Salaries	\$ 724,921	\$ 792,402	\$ 807,022	\$ 750,000	\$ 820,000	\$ 70,000
100-32-5010	Recreation - Overtime	-	-	-	-	-	-
100-32-5030	Recreation - Sick day buy back	10,234	13,092	12,180	14,988	13,866	(1,122)
100-32-5035	Recreation - Benefits	223,283	239,071	261,344	250,930	270,645	19,715
100-32-5100	Recreation - Special events	62,474	72,944	56,369	60,000	60,000	-
100-32-5105	Recreation - Community programs	-	400	500	-	-	-
100-32-5205	Recreation - Utilities	25,851	28,922	24,757	30,000	25,000	(5,000)
100-32-5210	Recreation - Vehicle Gas and Oil	17,396	14,353	10,712	18,500	13,000	(5,500)
100-32-5215	Recreation - Telephone	6,485	7,387	9,479	8,000	10,000	2,000
100-32-5220	Recreation - Training, dues, & publications	1,808	2,092	1,395	2,000	2,000	-
100-32-5225	Recreation - Supplies	107,794	111,596	101,809	120,000	115,000	(5,000)
100-32-5235	Recreation - Postage & printing	489	663	1,893	3,000	4,203	1,203
100-32-5290	Recreation - Other general expenses	47,562	51,351	59,294	75,000	60,000	(15,000)
100-32-5300	Recreation - Professional Services	-	353	57,999	-	65,000	65,000
100-32-5400	Recreation - Repairs and maintenance	130,875	144,717	155,697	150,000	160,000	10,000
100-32-5405	Recreation - Copier maintenance	4,934	1,263	1,203	1,300	1,300	-
100-32-5500	Recreation - Equipment	-	-	-	-	-	-
100-32-5625	Recreation - Internal service fund	24,230	-	33,540	35,981	27,117	(8,864)
100-32-5800	Recreation - Capital outlay	16,694	72,966	35,848	315,000	-	(315,000)
Department Total		<u>\$ 1,405,030</u>	<u>\$ 1,553,572</u>	<u>\$ 1,631,041</u>	<u>\$ 1,834,699</u>	<u>\$ 1,647,131</u>	<u>\$ (187,568)</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
 2017 Budgeted Expenditures by Department
 Community Relations
 12/31/2017

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
100-34-5000	Community Relations - Salaries	\$ 5,000	\$ 2,692	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
100-34-5035	Community Relations - Benefits	1,185	267	383	1,210	1,085	(125)
100-34-5225-01	Community Relations - Postage & printing	-	-	-	-	-	-
100-34-5290	Community Relations - Other general expenses	-	-	-	1,500	1,500	-
Department Total		<u>\$ 6,185</u>	<u>\$ 2,959</u>	<u>\$ 5,383</u>	<u>\$ 7,710</u>	<u>\$ 7,585</u>	<u>\$ (125)</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 bussing services. Revenues include grant funding for senior programs and nominal fees received for assistance.

City of Berwyn
 2017 Budgeted Expenditures by Department
 Senior Services
 12/31/2017

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
100-46-5000	Senior Services - Salaries	\$ 136,311	\$ 157,199	\$ 178,801	\$ 175,315	\$ 185,639	\$ 10,324
100-46-5000	Senior Services - Overtime	-	242	665	500	500	-
100-46-5030	Senior Services - Stipends- Other	-	550	700	1,300	1,200	(100)
100-46-5030	Senior Services - Sick Day Buy Back	828	1,994	2,053	2,095	2,539	444
100-46-5035	Senior Services - Benefits	50,255	75,216	94,646	90,319	99,884	9,565
100-46-5100-03	Senior Services - Special Events Senior Breakfast	5,597	6,577	8,126	6,000	8,500	2,500
100-46-5210	Senior Services - Vehicle Gas & Oil	22,181	14,833	12,653	25,000	14,000	(11,000)
100-46-5215	Senior Services - Telephone	4,003	3,201	3,166	3,024	3,500	476
100-46-5225	Senior Services - Supplies	612	759	461	1,000	1,000	-
100-46-5235	Senior Services - Postage & Printing	5,472	3,354	3,273	3,500	5,604	2,104
100-46-5290	Senior Services - Other General Expenses	202	198	178	1,500	500	(1,000)
100-46-5300	Senior Services - Professional Services	1,408	1,762	1,244	3,000	2,000	(1,000)
100-46-5400	Senior Services - Repairs & Maintenance	103,913	100,476	82,332	95,000	87,000	(8,000)
100-46-5405	Senior Services - Copier Maintenance	1,143	787	873	1,000	1,000	-
100-46-5505	Senior Services - Equipment Lease	4,800	4,400	4,800	5,000	4,800	(200)
100-46-5625	Senior Services - Internal Service Fund charges	4,774	3,383	10,702	11,185	8,653	(2,532)
Department Total		<u>\$ 341,499</u>	<u>\$ 374,931</u>	<u>\$ 404,673</u>	<u>\$ 424,738</u>	<u>\$ 426,319</u>	<u>\$ 1,581</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
 2017 Budgeted Expenditures by Department
 Statutory
 12/31/2017

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
Benefits	To be allocated to various departments:						
100-17-5035	Benefit Pool	\$ 52,756	\$ (11,646)	\$ 31,997	\$ 35,000	\$ 5,000	\$ (30,000)
100-17-5290	Other	4,964	147,330	11,540	5,000	-	(5,000)
100-17-5300-01	Auditing & Actuarial expense	48,380	63,613	49,602	50,000	46,875	(3,125)
100-17-5300-10	New World Maintenance	31,654	36,266	37,950	37,950	43,086	5,136
100-17-5710	Bad debt expense	<u>8,542</u>	<u>219,053</u>	<u>26,181</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Department Total		<u>\$ 146,296</u>	<u>\$ 454,616</u>	<u>\$ 157,270</u>	<u>\$ 137,950</u>	<u>\$ 104,961</u>	<u>\$ (32,989)</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.

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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
2017 Budget**

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
Revenues							
205-40-4000	Library - Property Tax Revenue	\$ 2,997,525	\$ 3,209,677	\$ 3,255,005	\$ 3,251,421	\$ 3,353,949	\$ 102,528
205-40-4350	Library - Book Fines	28,502	31,481	14,601	25,000	25,000	-
205-40-4400	Library - Grant Revenue	-	-	125,000	135,000	50,000	(85,000)
205-40-4415	Library - Copier Revenue	14,646	11,473	6,362	12,500	12,500	-
205-40-4420	Library - Per Capita Revenue	70,821	70,821	43,674	70,000	42,500	(27,500)
205-40-4425	Library - Video Rental Revenue	3,442	-	-	-	-	-
205-40-4430	Library - Building Revenue	12,922	6,068	3,509	10,000	10,000	-
205-40-4800	Library - Interest Income	320	610	344	150	150	-
205-40-4835	Library - Other Misc Revenue	-	472	-	-	-	-
205-40-4850	Library - Contributions	-	358,844	-	-	10,000	10,000
	Total Library Revenues	3,128,178	3,689,446	3,448,495	3,504,071	3,504,099	28
Expenditures							
205-40-5000	Library - Salaries	\$ 1,562,366	\$ 1,566,890	\$ 1,455,203	\$ 1,659,848	\$ 1,679,143	\$ 19,295
205-40-5010	Library - Overtime	2,069	184	-	2,000	2,000	-
205-40-5025	Library - Stipends Other	-	4,200	3,400	4,200	4,200	-
205-40-5030	Library - Sick Day Buy Back	14,296	12,312	19,587	16,000	17,500	1,500
205-40-5035	Library - Benefits	788,629	782,916	813,909	855,065	923,221	68,156
205-40-5040	Library - Tuition Reimbursement	-	546	-	-	10,000	10,000
205-40-5105	Library - Community Programs	26,297	21,961	19,334	26,500	27,000	500
205-40-5200-09	Library - Director Expense	350	442	464	850	1,000	150
205-40-5200-10	Library - Board Expense	794	15,812	6,449	15,000	6,000	(9,000)
205-40-5205	Library - Utilities	25,067	16,009	12,312	20,000	16,000	(4,000)
205-40-5210	Library - Vehicle Gas & Oil	1,276	1,068	249	2,600	2,000	(600)
205-40-5215	Library - Telephone	22,617	12,280	29,597	18,000	18,000	-
205-40-5220	Library - Training, Dues, & Publications	12,253	6,634	8,649	11,000	15,000	4,000
205-40-5225	Library - Supplies	99,050	60,651	48,927	95,000	65,000	(30,000)
205-40-5235	Library - Postage & Printing	1,446	1,436	-	2,500	2,802	302
205-40-5245	Library - Books	176,440	252,848	153,790	240,000	240,000	-
205-40-5250	Library - Audio Visual	35,878	32,050	37,730	40,000	40,000	-
205-40-5255	Library - Periodicals	19,143	18,497	16,047	20,000	20,000	-
205-40-5290	Library - Other General Expenses	21,725	17,861	15,010	15,375	18,000	2,625
205-40-5400	Library - Repairs & Maintenance	149,961	121,373	182,321	150,000	145,000	(5,000)
205-40-5520	Library - Computer System	65,801	37,514	34,917	65,000	65,000	-
205-40-5525	Library - Computer Support Databases	33,766	42,587	46,956	66,379	69,000	2,621
205-40-5625	Library - Internal Service Fund Charge	53,968	2,777	66,113	73,373	53,452	(19,921)
205-40-5660	Library - Promotions	9,913	11,497	6,848	16,000	17,000	1,000
205-40-5665	Library - Reciprocal Borrowing	883	1,247	2,504	2,500	2,500	-
205-40-5800	Library - Capital Improvement	-	29,372	248,942	275,000	40,000	(235,000)
	Total Library Expenditures	3,123,988	3,070,964	3,229,258	3,692,190	3,498,818	(193,372)
	Revenues Less Expenditures	4,190	618,482	219,237	(188,119)	5,281	\$ 193,400
	Fund Balance Beginning	110,288	114,478	732,960	732,960	952,197	
	Projected Ending Fund Balance	\$ 114,478	\$ 732,960	\$ 952,197	\$ 544,841	\$ 957,478	

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Community Development

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

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Community Development

PROGRAM MANAGER: Director of Community Development

PROGRAM DESCRIPTION:

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

SERVICES:

- ✚ To provide 15% of allocated funds to Public Service Agencies, through a sub-recipient agreement (as approved by City Council), their monitoring and their reporting as required.
- ✚ 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
2017 Budget**

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
Revenues							
210-4800	Interest Income	\$ 155	\$ 529	\$ -	\$ -	\$ -	\$ -
210-4900	Transfer From Other Funds	553,007	459,670	100,000	100,000	75,000	(25,000)
210-4400	Grant Income	665,374	1,686,392	1,759,770	1,987,133	1,830,936	(156,197)
210-4405	Loan Repayments	40,384	64,890	17,414	39,530	90,862	51,332
	Total Community Development Revenues	<u>1,258,920</u>	<u>2,211,481</u>	<u>1,877,184</u>	<u>2,126,663</u>	<u>1,996,798</u>	<u>(129,865)</u>
Expenditures							
Public Works							
210-26-5300	Public Works - Professional Services	\$ -	\$ -	\$ 445,474	\$ -	\$ -	\$ -
210-26-5400	Public Works - Repairs & Maintenance	-	368,087	-	-	-	-
210-26-5400-01	Public Works - Repairs & Maintenance Sewer	-	198,894	-	100,000	110,000	10,000
210-26-5400-02	Public Works - Repairs & Maintenance Street/Sidewalk	113,192	717,267	200,239	575,000	675,000	100,000
210-26-5800-10	Public Works - Capital Outlay	-	-	543,783	650,000	420,000	(230,000)
	Total Public Works	<u>113,192</u>	<u>1,284,248</u>	<u>1,189,496</u>	<u>1,325,000</u>	<u>1,205,000</u>	<u>(120,000)</u>

**City of Berwyn
Community Development Fund
2017 Budget**

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
Administration							
210-42-5000	Community Development - Salaries	\$ 218,602	\$ 179,571	\$ 160,065	\$ 152,539	\$ 187,023	\$ 34,484
210-42-5025	Community Development - Stipends Other	-	650	600	-	-	-
210-42-5030	Community Development - Sick Day Buy Back	1,153	2,379	8,934	13,450	6,814	(6,636)
210-42-5035	Community Development - Benefits	124,064	113,931	99,430	104,121	121,405	17,284
210-42-5205	Community Development - Utilities	3,240	2,942	10,727	2,400	2,400	-
210-42-5210	Community Development - Vehicle Gas & Oil	946	300	274	500	500	-
210-42-5215	Community Development - Telephone	1,475	2,252	1,135	1,800	1,800	-
210-42-5220	Community Development - Training, Dues, & Publications	3,500	-	-	3,500	3,500	-
210-42-5225	Community Development - Supplies	2,900	2,618	1,704	700	2,500	1,800
210-42-5235	Community Development - Postage & Printing	3,276	8,814	3,367	1,500	1,500	-
210-42-5290	Community Development - Other General Expenses	424	602	65	1,500	813	(687)
210-42-5300	Community Development - Professional Services	110,630	72,267	111,094	96,000	125,129	29,129
210-42-5400	Community Development - Repairs & Maintenance	4,724	3,963	84,309	163,673	204,560	40,887
210-42-5405	Community Development - Copier Maintenance	2,968	1,139	1,196	3,200	3,200	-
210-42-5625	Community Development - Internal Service Fund	25,297	-	37,296	41,517	30,154	(11,363)
210-42-5895	Community Development - Contingency	-	-	5,033	-	-	-
210-42-5710	Community Development - Bad Debt Expense	94,096	37,150	-	-	-	-
	Total Administration	<u>597,295</u>	<u>428,578</u>	<u>525,229</u>	<u>586,400</u>	<u>691,298</u>	<u>104,898</u>
Program Expenditures							
210-42-5105	Community Development - Community Programs	\$ 169,908	\$ 84,810	\$ 162,459	\$ 105,000	\$ 100,500	\$ (4,500)
	Total Community Development Expenditures	<u>880,395</u>	<u>1,797,636</u>	<u>1,877,184</u>	<u>2,016,400</u>	<u>1,996,798</u>	<u>(19,602)</u>
	Revenues Less Expenditures	378,525	413,845	-	110,263	-	\$ <u>(110,263)</u>
	Fund Balance Beginning	<u>(666,135)</u>	<u>(287,610)</u>	<u>126,235</u>	<u>126,235</u>	<u>126,235</u>	
	Projected Ending Fund Balance	<u>\$ (287,610)</u>	<u>\$ 126,235</u>	<u>\$ 126,235</u>	<u>\$ 236,498</u>	<u>\$ 126,235</u>	

**City of Berwyn
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Annual Budget**

For the Fiscal Year Beginning January 1, 2017

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.

**City of Berwyn
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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
2017 Budget**

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
Revenues							
255-4800	Foreign Fire - Interest Income	\$ 14	\$ 8	\$ 10	\$ -	\$ -	\$ -
255-4055	Foreign Fire - Insurance Tax	41,350	44,825	45,273	44,597	44,670	73
	Total Foreign Fire Revenues	<u>41,364</u>	<u>44,833</u>	<u>45,283</u>	<u>44,597</u>	<u>44,670</u>	<u>73</u>
Expenditures							
255-5220	Foreign Fire - Training, Dues, & Publications	\$ 2,599	\$ 3,892	\$ 4,009	\$ 3,000	\$ 4,000	\$ 1,000
255-5225	Foreign Fire - Supplies	3,620	5,810	5,984	5,000	5,000	-
255-5290	Foreign Fire - Other General Expenses	165	-	4,850	5,000	5,000	-
255-5400	Foreign Fire - Repairs	2,727	10,026	10,327	9,427	6,370	(3,057)
255-5500	Foreign Fire - Equipment	51,080	17,742	18,274	8,500	6,000	(2,500)
255-5800	Foreign Fire - Capital	-	-	-	20,000	20,000	-
	Total Foreign Fire Expenditures	<u>60,191</u>	<u>37,470</u>	<u>43,444</u>	<u>50,927</u>	<u>46,370</u>	<u>(4,557)</u>
	Revenues Less Expenditures	(18,827)	7,363	1,839	(6,330)	(1,700)	<u>\$ 4,630</u>
	Fund Balance Beginning	<u>60,906</u>	<u>42,079</u>	<u>49,442</u>	<u>49,442</u>	<u>51,281</u>	
	Projected Ending Fund Balance	<u>\$ 42,079</u>	<u>\$ 49,442</u>	<u>\$ 51,281</u>	<u>\$ 43,112</u>	<u>\$ 49,581</u>	

**City of Berwyn
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Motor Fuel Tax Fund

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

**City of Berwyn
Motor Fuel Tax Fund
2017 Budget**

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
Revenues							
215-4250	MFT - Reimbursements	\$ 16,730	\$ -	\$ 136,298	\$ -	\$ -	\$ -
215-4400	MFT - Grant Revenue	55,220	-	-	-	-	-
215-4410	MFT - State Allotment	1,679,392	1,661,230	1,483,957	1,697,331	1,626,685	(70,646)
215-4800	MFT - Interest Income	202	1,306	2,234	-	1,000	1,000
	Total MFT Revenues	<u>1,751,544</u>	<u>1,662,536</u>	<u>1,622,489</u>	<u>1,697,331</u>	<u>1,627,685</u>	<u>(69,646)</u>
Expenditures							
215-5205	MFT - Utilities	\$ 463,596	\$ 422,126	\$ 270,561	\$ 425,100	\$ 420,000	\$ (5,100)
215-5225-05	MFT - Rock Salt	284,504	221,828	195,790	260,000	255,000	(5,000)
215-5300	MFT - Professional services	3,445	49,007	6,003	82,632	80,000	(2,632)
215-5400	MFT - Repair & Maintenance	44,008	693	-	-	-	-
215-5400-02	MFT - Repair & Maintenance Street/Sidewalk	-	34,113	-	76,850	357,685	280,835
215-5400-03	MFT - Repair & Maintenance Traffic Control	219,073	219,467	223,672	561,685	265,000	(296,685)
215-5800	MFT - Capital Projects (Project Construction)	383,253	-	344,017	416,000	250,000	(166,000)
215-5900	MFT - Transfer Out Salaries to General Fund	380,000	175,000	100,000	100,000	-	(100,000)
	Total MFT Expenditures	<u>1,777,879</u>	<u>1,122,234</u>	<u>1,140,043</u>	<u>1,922,267</u>	<u>1,627,685</u>	<u>(294,582)</u>
	Revenues less Expenditures	(26,335)	540,302	482,446	(224,936)	-	<u>\$ 224,936</u>
	Fund Balance Beginning	<u>716,826</u>	<u>690,491</u>	<u>1,230,793</u>	<u>1,230,793</u>	<u>1,713,239</u>	
	Projected Ending Fund Balance	<u>\$ 690,491</u>	<u>\$ 1,230,793</u>	<u>\$ 1,713,239</u>	<u>\$ 1,005,857</u>	<u>\$ 1,713,239</u>	

**City of Berwyn
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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
2017 Budget**

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
Revenues							
220-4000	Property Taxes - South Berwyn TIF	\$ 778,228	\$ 645,445	\$ 483,877	\$ 692,138	\$ 541,993	\$ (150,145)
220-4800	Interest Income	762	644	21	-	-	-
220-4835	Miscellaneous Revenue	-	-	-	-	124,493	124,493
	Total South Berwyn TIF Revenues	<u>778,990</u>	<u>646,089</u>	<u>483,898</u>	<u>692,138</u>	<u>666,486</u>	<u>(25,652)</u>
Expenditures							
220-5200	TIF Management Services - BDC	\$ 166,935	\$ (2)	\$ -	\$ 27,031	\$ -	\$ (27,031)
220-5700	Sedgwick Project Installment Note - Principal	116,370	155,161	116,370	155,161	193,951	38,790
220-5705	Sedgwick Project Installment Note - Interest	31,420	33,747	18,037	22,115	17,456	(4,659)
220-5800	South Berwyn Corridor TIF	123,552	91,840	72,951	-	-	-
220-5900	Transfer to Bond & Interest for Garage Debt	458,144	456,297	455,678	455,680	455,079	(601)
	Total South Berwyn TIF Expenditures	<u>896,421</u>	<u>737,043</u>	<u>663,036</u>	<u>659,987</u>	<u>666,486</u>	<u>6,499</u>
	Revenues less Expenditures	(117,431)	(90,954)	(179,138)	32,151	-	<u>\$ (32,151)</u>
	Fund Balance Beginning	<u>210,542</u>	<u>93,111</u>	<u>2,157</u>	<u>2,157</u>	<u>(176,981)</u>	
	Projected Ending Fund Balance	<u>\$ 93,111</u>	<u>\$ 2,157</u>	<u>\$ (176,981)</u>	<u>\$ 34,308</u>	<u>\$ (176,981)</u>	

**City of Berwyn
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Annual Budget**

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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
2017 Budget**

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
Revenues							
223-4000	Property Taxes - Harlem Ave.	\$ 575,895	\$ 670,124	\$ 552,903	\$ 737,143	\$ 585,143	\$ (152,000)
223-4299	Other Fees for Service	25,877	-	-	-	-	-
223-4800	Interest Income	509	2,982	96	-	-	-
223-4915	Debt Proceeds	-	1,900,000	-	-	-	-
223-4815	Property Rental	2,250	-	-	-	-	-
	Total Harlem TIF Revenues	<u>604,531</u>	<u>2,573,106</u>	<u>552,999</u>	<u>737,143</u>	<u>585,143</u>	<u>(152,000)</u>
Expenditures							
223-5200	TIF Management Services - BDC	\$ 338,125	\$ 551,339	\$ 500,729	\$ 497,213	\$ 168,980	\$ (328,233)
223-5700	TIF Principal Expenses	-	68,280	118,909	95,000	98,843	3,843
223-5705	TIF Interest Expenses	-	61,592	97,545	79,000	74,320	(4,680)
223-5790	TIF Bond Issuance	-	51,200	-	-	-	-
223-5800	Harlem Ave TIF	84,529	2,229,182	128,972	242,163	243,000	837
	Total Harlem TIF Expenditures	<u>422,654</u>	<u>2,961,593</u>	<u>846,155</u>	<u>913,376</u>	<u>585,143</u>	<u>(328,233)</u>
	Revenues less Expenditures	181,877	(388,487)	(293,156)	(176,233)	-	<u>\$ 176,233</u>
	Fund Balance Beginning	<u>63,536</u>	<u>245,413</u>	<u>(143,074)</u>	<u>(143,074)</u>	<u>(436,230)</u>	
	Projected Ending Fund Balance	<u>\$ 245,413</u>	<u>\$ (143,074)</u>	<u>\$ (436,230)</u>	<u>\$ (319,307)</u>	<u>\$ (436,230)</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
2017 Budget**

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
Revenues							
230-4000	Property Taxes - Roosevelt Road	\$ 289,321	\$ 249,150	\$ 216,792	\$ 305,326	\$ 229,946	\$ (75,380)
230-4800	Interest Income	1,129	727	11	-	-	-
230-4835	Miscellaneous Revenues	6,000	1,692	-	200,000	300,000	100,000
230-4915	Debt Proceeds	-	300,000	-	-	-	-
	Total Roosevelt TIF Revenues	<u>296,450</u>	<u>551,569</u>	<u>216,803</u>	<u>505,326</u>	<u>529,946</u>	<u>24,620</u>
Expenditures							
230-5800	Roosevelt Road - TIF Expenses	\$ 87,039	\$ 82,492	\$ 42,177	\$ 62,439	\$ -	\$ (62,439)
230-5200	TIF Management Services - BDC	230,833	179,868	179,041	117,578	247,327	129,749
230-5900	Transfer to Bond and Interest	272,084	269,999	287,559	287,560	282,619	(4,941)
	Total Roosevelt TIF Expenditures	<u>589,956</u>	<u>532,359</u>	<u>508,777</u>	<u>467,577</u>	<u>529,946</u>	<u>62,369</u>
	Revenues less Expenditures	(293,506)	19,210	(291,974)	37,749	-	<u>\$ (37,749)</u>
	Fund Balance Beginning	<u>832,433</u>	<u>538,927</u>	<u>558,137</u>	<u>558,137</u>	<u>266,163</u>	
	Projected Ending Fund Balance	<u>\$ 538,927</u>	<u>\$ 558,137</u>	<u>\$ 266,163</u>	<u>\$ 595,886</u>	<u>\$ 266,163</u>	

**City of Berwyn
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For the Fiscal Year Beginning January 1, 2017

**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
2017 Budget**

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
Revenues							
235-4000	Property Taxes - Ogden	\$ 848,725	\$ 805,453	\$ 898,079	\$ 761,963	\$ 955,511	\$ 193,548
235-4800	Interest Income	945	624	152	-	-	-
235-4815	Property Rental	44,000	32,000	-	-	-	-
	Total Ogden Ave TIF Revenues	<u>893,670</u>	<u>838,077</u>	<u>898,231</u>	<u>761,963</u>	<u>955,511</u>	<u>193,548</u>
Expenditures							
235-5200	TIF Management Services - BDC	\$ 226,211	\$ 35,921	\$ 94,303	\$ 7,934	\$ 313,236	\$ 305,302
235-5700	Principal	281,861	635,491	238,304	258,000	511,517	253,517
235-5705	Interest	45,239	37,609	24,871	30,000	21,758	(8,242)
235-5800	Ogden Ave TIF	151,270	2,364,324	128,038	89,000	109,000	20,000
235-5900	Transfer to Other Funds	415,000	410,000	415,000	415,000	-	(415,000)
	Total Ogden Ave TIF Expenditures	<u>1,119,581</u>	<u>3,483,345</u>	<u>900,516</u>	<u>799,934</u>	<u>955,511</u>	<u>155,577</u>
	Revenues less Expenditures	(225,911)	(2,645,268)	(2,285)	(37,971)	-	<u>\$ 37,971</u>
	Fund Balance Beginning	<u>2,935,757</u>	<u>2,709,846</u>	<u>64,578</u>	<u>64,578</u>	<u>62,293</u>	
	Projected Ending Fund Balance	<u>\$ 2,709,846</u>	<u>\$ 64,578</u>	<u>\$ 62,293</u>	<u>\$ 26,607</u>	<u>\$ 62,293</u>	

**City of Berwyn
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Capital Projects Fund

The City has established a Capital Projects Fund. This fund was established to account for the proceeds from various bond issuances. The attached budget represents an annualized department budget for all expenditures which are anticipated to be funded with debt proceeds.

**City of Berwyn
Capital Projects Fund
2017 Budget**

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
Revenues							
400-24-4400	Grant Revenue	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
400-4800	Interest Income	3,439	3,497	839	2,000	2,000	-
	Total Capital Projects Revenues	<u>53,439</u>	<u>3,497</u>	<u>839</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Expenditures							
400-16-5800	IT Capital	\$ 118,732	\$ -	\$ -	\$ -	\$ -	\$ -
400-18-5800	Fire Capital	-	-	-	-	220,000	220,000
400-20-5800	Police Capital	-	-	-	-	500,500	500,500
400-26-5800	Public Works Capital	6,241	-	-	34,000	75,000	41,000
400-26-5800-31	Capital Outlay 2012 Bond Issue	510,223	88,842	-	1,499,272	250,000	(1,249,272)
400-32-5800	Recreation Capital	-	-	-	-	365,000	365,000
	Total Capital Projects Expenditures	<u>635,196</u>	<u>88,842</u>	<u>-</u>	<u>1,533,272</u>	<u>1,410,500</u>	<u>(122,772)</u>
	Revenues Less Expenditures	(581,757)	(85,345)	839	(1,531,272)	(1,408,500)	<u>\$ 122,772</u>
	Net Assets Beginning	<u>2,120,251</u>	<u>1,538,494</u>	<u>1,453,149</u>	<u>1,453,149</u>	<u>1,453,988</u>	
	Projected Ending Net Assets	<u>\$ 1,538,494</u>	<u>\$ 1,453,149</u>	<u>\$ 1,453,988</u>	<u>\$ (78,123)</u>	<u>\$ 45,488</u>	

**City of Berwyn
2017
Annual Budget**

For the Fiscal Year Beginning January 1, 2017

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
2017 Budget**

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
Revenues							
300-4000	Bond & Interest - Property Tax Revenue	\$ 4,387,086	\$ 5,583,519	\$ 6,138,115	\$ 6,103,160	\$ 6,103,160	\$ -
300-4800	Interest Income	1,475	525	190	-	-	-
300-4915	Bond Proceeds	4,270,000	4,845,000	-	4,892,709	-	(4,892,709)
300-4917	Bond Premiums	349,074	-	-	-	-	-
300-4900	Transfer from Other Funds	<u>1,145,228</u>	<u>1,136,296</u>	<u>5,948,832</u>	<u>1,158,237</u>	<u>5,258,816</u>	<u>4,100,579</u>
	Total Debt Service Revenues	<u>10,152,863</u>	<u>11,565,340</u>	<u>12,087,137</u>	<u>12,154,106</u>	<u>11,361,976</u>	<u>(792,130)</u>
Expenditures							
300-5200	Paying Agent Fees	\$ 2,110	\$ 1,889	\$ 1,500	\$ 2,000	\$ -	\$ (2,000)
300-5705	Interest Expense	12,175	11,445	6,105	12,000	-	(12,000)
300-5700-02	Principal G.O.Bonds Series 1999/2009 Series	-	1,820,000	1,880,000	1,880,000	1,965,000	85,000
300-5705-02	Interest G.O. Bonds Series 1999/2009 Series	278,850	278,850	224,250	224,250	160,800	(63,450)
300-5700-04	Principal G.O. Bonds Series 2002A Ogden	415,000	410,000	415,000	415,000	-	(415,000)
300-5700-06	Principal G.O.Bonds Series (Refunding) 04	1,660,000	-	-	-	-	-
300-5705-06	Interest G.O.Bonds Series (Refunding) 04	83,000	-	-	-	-	-
300-5705-07	Interest G.O. Bond Series 2007A	1,408,250	1,408,250	1,408,250	1,408,250	400,750	(1,007,500)
300-5700-08	Principal G.O. Bond Series 2007B	1,495,000	1,530,000	1,600,000	1,600,000	1,675,000	75,000
300-5705-08	Interest G.O. Bond Series 2007B	1,230,987	1,146,968	1,060,523	1,060,523	969,643	(90,880)
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	16,388	(228,950)
300-5700-11	Principal G.O. Bonds Series 2010	150,000	150,000	175,000	175,000	175,000	-
300-5705-11	Interest G.O. Bonds Series 2010	418,219	413,719	409,219	409,219	374,969	(34,250)
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	277,595	277,595	277,595	277,595	178,588	(99,007)
300-5705-14	Interest G.O. Bonds Series 2013A	304,267	285,250	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	1,341,675	-
300-5705-16	Interest G.O. Bonds Series 2014	-	213,500	213,500	213,500	213,500	-
300-5705-17	Interest G.O. Bonds Series 2015A	-	737,694	1,629,263	1,629,263	1,629,263	-
300-5705-18	Interest G.O. Bonds Series 2015B	-	-	189,620	189,620	189,094	(526)
300-5700-19	Principal G.O. Bonds Series 2016A	-	-	-	-	225,000	225,000
300-5705-19	Interest G.O. Bonds Series 2016A	-	-	-	-	966,433	966,433
300-5790	Bond Issue Costs	91,210	163,853	129,426	190,000	-	(190,000)
300-5791	Bond Discount	-	64,843	-	-	-	-
	Total Debt Service Expenditures	<u>10,124,832</u>	<u>11,096,492</u>	<u>12,087,137</u>	<u>12,154,106</u>	<u>11,361,976</u>	<u>(792,130)</u>
	Revenues Less Expenditures	28,031	468,848	-	-	-	\$ -
	Fund Balance Beginning	<u>641,874</u>	<u>669,905</u>	<u>1,138,754</u>	<u>1,138,754</u>	<u>1,138,754</u>	
	Projected Ending Fund Balance	<u>\$ 669,905</u>	<u>\$ 1,138,754</u>	<u>\$ 1,138,754</u>	<u>\$ 1,138,754</u>	<u>\$ 1,138,754</u>	

**City of Berwyn
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Utilities Fund

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

**City of Berwyn
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For the Fiscal Year Beginning January 1, 2017

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
2017 Budget**

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
Revenues							
Water and Sewer Revenues							
500-4275	Water Sales - Commercial	\$ 2,940,457	\$ 3,382,125	\$ 3,431,333	\$ 3,382,409	\$ 3,537,939	\$ 155,530
500-4280	Water Sales - Residential	6,204,336	6,798,805	6,779,827	7,458,271	6,989,910	(468,361)
500-4290	Sales, Meter	73,000	50,397	37,216	40,000	40,000	-
500-4355	Fines, Other	731,828	1,130,359	869,299	650,000	850,000	200,000
500-4400	Grant Revenue	1,100,000	-	51,480	-	-	-
500-4800	Interest Income	6,708	6,312	1,897	6,500	6,500	-
500-4830	Damage to City Property	-	70,000	-	-	-	-
500-4835	Miscellaneous	4,959	4,847	2,900	2,500	2,500	-
500-4900	Transfer from Other Funds	-	-	-	-	-	-
	Total Water and Sewer Revenues	<u>11,061,288</u>	<u>11,442,845</u>	<u>11,173,952</u>	<u>11,539,680</u>	<u>11,426,849</u>	<u>(112,831)</u>
Garbage Revenues							
500-36-4300	Fees - Garbage	\$ 4,689,225	\$ 4,777,706	\$ 4,786,646	\$ 4,803,815	\$ 4,899,891	\$ 96,076
500-36-4355	Fines - Garbage	213,248	328,260	231,167	250,000	250,000	-
	Total Garbage Revenues	<u>4,902,473</u>	<u>5,105,966</u>	<u>5,017,813</u>	<u>5,053,815</u>	<u>5,149,891</u>	<u>96,076</u>
	Total Utilities Fund Revenues	<u>15,963,761</u>	<u>16,548,811</u>	<u>16,191,765</u>	<u>16,593,495</u>	<u>16,576,740</u>	<u>(16,755)</u>
Expenditures							
Water and Sewer Expenditures							
500-44-5000	Water and Sewer - Salaries	\$ 952,378	\$ 963,873	\$ 1,216,833	\$ 1,184,999	\$ 1,240,646	\$ 55,647
500-44-5010	Water and Sewer - Overtime	108,816	108,586	105,776	110,000	109,000	(1,000)
500-44-5015	Water and Sewer - Uniform Stipend	4,326	945	6,349	4,500	6,500	2,000
500-44-5025	Water and Sewer - Other Stipends	-	8,132	7,884	7,500	9,200	1,700
500-44-5030	Water and Sewer - Sick Day Buyback	29,197	21,044	76,629	10,349	14,400	4,051
500-44-5035	Water and Sewer - Benefits	531,176	566,178	732,466	737,694	870,089	132,395
500-44-5205	Water and Sewer - Utilities	66,228	53,646	61,909	88,000	75,000	(13,000)
500-44-5210	Water and Sewer - Vehicle Gas and Oil	80,436	51,285	67,708	100,000	80,000	(20,000)
500-44-5215	Water and Sewer - Telephone	8,190	5,679	7,501	9,000	8,500	(500)
500-44-5220	Water and Sewer - Training, Dues & Publications	1,997	1,502	307	6,500	6,000	(500)
500-44-5225	Water and Sewer - Supplies	688,096	532,967	345,033	452,500	453,000	500
500-44-5235	Water and Sewer - Postage & Printing	53,395	55,320	42,601	35,000	63,048	28,048
500-44-5290	Water and Sewer - Other General Expenses	500	4,298	344	15,000	10,000	(5,000)
500-44-5300	Water and Sewer - Professional Services	292,475	266,116	268,060	281,500	277,689	(3,811)
500-44-5400	Water and Sewer - Repairs & Maintenance	211,660	164,221	80,939	350,000	345,000	(5,000)
500-44-5405	Water and Sewer - Copier Maintenance	15,432	17,661	955	16,000	16,000	-
500-44-5500	Water and Sewer - Equipment	-	5,838	8,375	15,000	12,500	(2,500)
500-44-5505	Water and Sewer - Equipment Lease	6,911	17,186	96,900	95,000	100,000	5,000
500-44-5600	Water and Sewer - Cost of Water	6,283,535	6,793,549	6,529,507	7,308,350	6,660,097	(648,253)
500-44-5605	Water and Sewer - Water Chemical Treatment	17,748	8,534	1,477	20,000	15,000	(5,000)
500-44-5625	Water and Sewer - Internal Service Fund	362,328	63,541	418,629	453,712	338,462	(115,250)
500-44-5690	Water and Sewer - Interdepartmental Charge	945,584	1,040,603	1,104,281	1,032,038	1,204,032	171,994
500-44-5705	Water and Sewer - Interest Expense	125,819	208,821	147,045	488,462	549,476	61,014
500-44-5710	Water and Sewer - Bad Debt Expense	1,070,617	621,829	82,194	55,000	55,000	-
500-5790	Water and Sewer - Bond Issuance Cost	45,855	70,369	31,767	-	-	-
500-44-5800	Water and Sewer - Capital Outlay	(1)	7,568	1,342,006	800,000	640,000	(160,000)
500-44-5800-41	Water and Sewer - Residential Flood Mitigation Program	-	263,588	154,908	450,000	250,000	(200,000)
500-44-5850	Water and Sewer - Depreciation	3,678,777	3,758,410	-	-	-	-
	Total Water and Sewer Expenditures	<u>15,581,475</u>	<u>15,681,289</u>	<u>12,938,383</u>	<u>14,126,104</u>	<u>13,408,639</u>	<u>(717,465)</u>
Garbage Expenditures							
500-36-5300	Garbage - Professional Services	\$ 4,384,144	\$ 4,473,639	\$ 4,484,053	\$ 4,516,774	\$ 4,607,109	\$ 90,335
	Total Garbage Expenditures	<u>4,384,144</u>	<u>4,473,639</u>	<u>4,484,053</u>	<u>4,516,774</u>	<u>4,607,109</u>	<u>90,335</u>
	Total Utilities Fund Expenditures	<u>19,965,619</u>	<u>20,154,928</u>	<u>17,422,436</u>	<u>18,642,878</u>	<u>18,015,748</u>	<u>(627,130)</u>
	Revenues Less Expenditures	(4,001,858)	(3,606,117)	(1,230,671)	(2,049,383)	(1,439,008)	\$ 610,375
	Net Assets Beginning (As Restated)	<u>26,618,369</u>	<u>22,616,511</u>	<u>19,010,394</u>	<u>19,010,394</u>	<u>17,779,723</u>	
	Projected Ending Net Assets	<u>\$ 22,616,511</u>	<u>\$ 19,010,394</u>	<u>\$ 17,779,723</u>	<u>\$ 16,961,011</u>	<u>\$ 16,340,715</u>	

**City of Berwyn
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For the Fiscal Year Beginning January 1, 2017

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
2017 Budget**

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
Revenues							
550-4120	Permits - Commuter Parking	\$ 56,625	\$ 48,375	\$ 41,875	\$ 55,000	\$ 50,000	\$ (5,000)
550-4210	Commuter Permits	121,231	156,419	140,950	120,000	125,000	5,000
550-4815	Retail Rent	106,140	77,980	50,000	40,000	50,000	10,000
500-4900	Transfers from Other Funds	-	-	-	-	-	-
	Total Parking Garage Revenues	<u>283,996</u>	<u>282,774</u>	<u>232,825</u>	<u>215,000</u>	<u>225,000</u>	<u>10,000</u>
Expenditures							
550-5205	Utilities	\$ 17,563	\$ 18,739	\$ 17,423	\$ 25,000	\$ 20,000	\$ (5,000)
550-5225	Supplies	-	-	320	2,500	1,000	(1,500)
550-5300	Professional Services	1,190	4,660	12,460	10,500	12,500	2,000
550-5400	Repairs & Maintenance	8,257	11,567	28,226	25,000	30,000	5,000
550-5625	Internal Service Charges	4,546	-	5,564	6,458	4,498	(1,960)
550-5850	Depreciation	233,231	233,231	233,231	-	-	-
	Total Parking Garage Expenditures	<u>264,787</u>	<u>268,197</u>	<u>297,224</u>	<u>69,458</u>	<u>67,998</u>	<u>(1,460)</u>
	Revenues Less Expenditures	19,209	14,577	(64,399)	145,542	157,002	<u>\$ 11,460</u>
	Net Assets Beginning	<u>10,143,385</u>	<u>10,162,594</u>	<u>10,177,171</u>	<u>10,177,171</u>	<u>10,112,772</u>	
	Projected Ending Net Assets	<u>\$ 10,162,594</u>	<u>\$ 10,177,171</u>	<u>\$ 10,112,772</u>	<u>\$ 10,322,713</u>	<u>\$ 10,269,774</u>	

**City of Berwyn
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For the Fiscal Year Beginning January 1, 2017

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
2017 Budget**

Account Number	Account Name	2014 Balance	2015 Balance	2016 Projected	2016 Budget	2017 Budget	Requested Budget Change
Revenues							
600-4250	Reimbursements	\$ 23,120	\$ 59,568	\$ 669	\$ -	\$ -	\$ -
600-4302	Interfund Charges	<u>2,299,291</u>	<u>1,205,824</u>	<u>2,365,654</u>	<u>2,589,945</u>	<u>1,912,632</u>	<u>(677,313)</u>
	Total Revenues	<u>2,322,411</u>	<u>1,265,392</u>	<u>2,366,323</u>	<u>2,589,945</u>	<u>1,912,632</u>	<u>(677,313)</u>
Expenditures							
600-5630	Premiums - Liability Insurance	\$ 274,638	\$ 291,318	\$ 315,195	\$ 295,000	\$ 295,000	\$ -
600-5640	Premiums - Property Insurance	136,462	136,212	140,922	140,000	140,000	-
600-5645	Premiums - Workmen's Compensation	218,868	206,802	176,211	225,000	225,000	-
600-5650	Claims - General Liability	(448,908)	911,421	384,880	1,252,659	485,000	(767,659)
600-5655	Claims - Workmen's Compensation	<u>829,675</u>	<u>511,337</u>	<u>656,136</u>	<u>677,286</u>	<u>767,632</u>	<u>90,346</u>
	Total Expenditures	<u>1,010,735</u>	<u>2,057,090</u>	<u>1,673,344</u>	<u>2,589,945</u>	<u>1,912,632</u>	<u>(677,313)</u>
	Revenues Less Expenditures	1,311,676	(791,698)	692,979	-	-	<u>\$ -</u>
	Net Assets (Deficit) Beginning	<u>1,094,374</u>	<u>2,406,050</u>	<u>1,614,352</u>	<u>1,614,352</u>	<u>2,307,331</u>	
	Projected Ending Net Assets (Deficit)	<u>\$ 2,406,050</u>	<u>\$ 1,614,352</u>	<u>\$ 2,307,331</u>	<u>\$ 1,614,352</u>	<u>\$ 2,307,331</u>	

**City of Berwyn
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For the Fiscal Year Beginning January 1, 2017

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.

**City of Berwyn
2017
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For the Fiscal Year Beginning January 1, 2017

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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For the Fiscal Year Beginning January 1, 2017

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.