



# 2018 Annual Budget

For the Fiscal Year Beginning January 1, 2018



**The City of Berwyn**

**Robert J. Lovero**  
Mayor

**A Century of Progress with Pride**

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**2018 Annual Budget**

**Members of the City Council**

Scott Lennon  
Jose Ramirez  
Jeanine Reardon  
Robert Fejt  
Cesar Santoy  
Alicia Ruiz  
Rafael Avila  
Edgar Garcia

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

**Administrators**

Robert Lovero  
Cynthia Gutierrez  
Margaret Paul  
Brian Pabst  
Anthony Bertuca  
Regina Mendicino  
James Frank  
Tammy Sheedy  
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  
Interim Director, Library Services  
Fire Chief  
Police Chief  
Director, Building Department  
Director, Recreation Department  
Director, Public Works  
Director, Finance

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**Report Prepared By**

Finance Department

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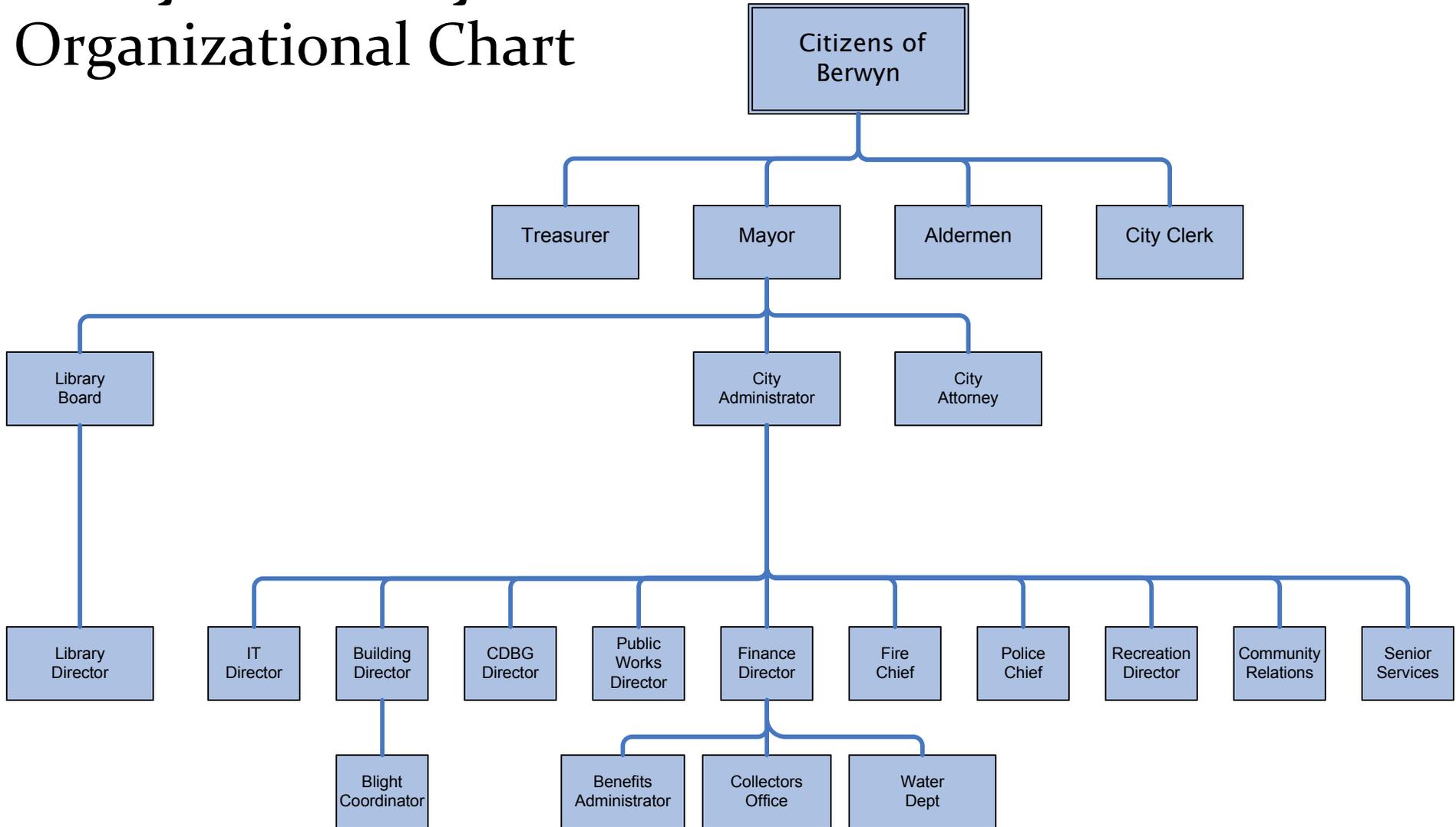
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# City of Berwyn Organizational Chart



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**Description of Budget Process**

The City uses the following procedures in establishing the budget.

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

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**2018 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 and 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 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 2018, 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**

**Funding of Operations**

The 2018 General Fund Budget estimates expenditures to exceed revenues by approximately \$800,000 resulting in a fund balance of \$12.1 million. These projections are a result of significant declines in revenues, particularly in the state income tax as recent legislation has enacted a ten percent reduction of income tax distributions to municipalities. The City's board and administration have proposed to fund this deficit with its reserves instead of raising additional revenue by further increasing property taxes. Throughout the year, the City will continue to scrutinize each budget line item to identify any additional cost savings or potential increases to revenues to offset this estimated deficit. The use of the fund balance to address the budget deficit is a short-term solution and the City is committed to taking the necessary steps to prevent reoccurring deficit budgets in future years.

**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 2016, the General Fund had met its reserve requirement as its unassigned fund balance was about \$19 million (21.5% of the 2017 adopted General Fund expenditure budget). As a result of the General Fund's significant fund balance growth, the City elected to use a portion of the accumulated fund balance to pay down outstanding debt in 2016. Even after paying down a portion of the City's debt, the 2016 fund balance in the General Fund stood at \$12.9 million, which is well above the policy requirement of \$9.2 million. In 2017, the City expects fund balance to remain at about \$12.9 million.

In 2016, the Library's fund balance was \$966,546 (27.6% of the 2017 adopted Library Fund expenditure budget). The Library anticipates increasing its total fund balance by \$500,000 and therefore, the projected 2017 ending fund balance for the Library is \$1.5 million.

The main objective of the 16% fund balance requirement is to allow the City and Library to operate for the first two months of the year while waiting for the first installment of property taxes to be received in March. This 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**

As a result of the General Fund maintaining its fund balance at favorable levels, the City continues its focus on exploring new ways to grow fund balance despite the challenges it faces with existing revenue streams. In addition, the City also strives to reduce its current debt burden and minimize future interest costs.

For the City to remain strong financially, sound fiscal decision-making is critical to allow for effective funding of operations and long-term 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. The City has made significant progress and continues to seek ways to improve.

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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 the 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. 26<sup>th</sup> St., Berwyn, IL 60402. The main phone line is (708)788-2660. Berwyn's city government consists of the mayor, city clerk, city treasurer, eight aldermen, and a city administrator, all of whom preside over the 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, 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 Grants Fund, Emergency 911 Fund, Neighborhood Stabilization Program (NSP) Fund, Cermak TIF Fund, Ogden 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  
2018 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	Roosevelt TIF Fund
<u>2018 Budget</u>								
Revenues								
Taxes	\$ 41,519,962	\$ 3,392,808	\$ -	\$ 45,000	\$ -	\$ 622,591	\$ 748,091	\$ 508,267
Licenses and Permits	3,696,600	-	-	-	-	-	-	-
Charges for Services	1,856,500	-	-	-	-	-	-	-
Fines	5,634,328	20,000	-	-	-	-	-	-
Intergovernmental Revenues	120,000	79,500	1,080,211	-	1,504,600	-	-	-
Miscellaneous Revenues	2,835,640	750	-	-	12,838	124,493	-	-
Other Financing Sources	30,511,000	-	70,033	-	-	-	-	-
Total Revenues	<u>86,174,030</u>	<u>3,493,058</u>	<u>1,150,244</u>	<u>45,000</u>	<u>1,517,438</u>	<u>747,084</u>	<u>748,091</u>	<u>508,267</u>
Expenditures								
General Government	\$ 9,656,298	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	68,615,613	-	-	44,000	-	-	-	-
Public Works	6,444,963	-	705,219	-	1,516,487	-	-	-
Economic Development	241,847	-	376,064	-	-	94,997	574,928	317,271
Culture and Recreation	2,023,071	3,372,733	63,000	-	-	-	-	-
Garbage	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	160,980	173,163	-
Water and Sewer	-	-	-	-	-	-	-	-
Municipal Garage	-	-	-	-	-	-	-	-
Claims expense	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	454,679	-	277,434
Total Expenditures	<u>86,981,792</u>	<u>3,372,733</u>	<u>1,144,283</u>	<u>44,000</u>	<u>1,516,487</u>	<u>710,656</u>	<u>748,091</u>	<u>594,705</u>
Surplus / (Deficit)	<u>(807,762)</u>	<u>120,325</u>	<u>5,961</u>	<u>1,000</u>	<u>951</u>	<u>36,428</u>	<u>-</u>	<u>(86,438)</u>
Projected Beginning Fund Balance	<u>12,916,217</u>	<u>1,478,149</u>	<u>-</u>	<u>72,956</u>	<u>1,736,945</u>	<u>(282,589)</u>	<u>(343,737)</u>	<u>328,811</u>
Estimated Ending Fund Balance	<u>\$ 12,108,455</u>	<u>\$ 1,598,474</u>	<u>\$ 5,961</u>	<u>\$ 73,956</u>	<u>\$ 1,737,896</u>	<u>\$ (246,161)</u>	<u>\$ (343,737)</u>	<u>\$ 242,373</u>

**City of Berwyn  
Budget Summary - All Funds  
2018 Budget**

Fund	Capital Projects Fund	Debt Service Fund	Utilities Fund	Parking Garage Fund	Internal Service Fund	Total All Funds
<u>2018 Budget</u>						
<b>Revenues</b>						
Taxes	\$ -	\$ 6,603,160	\$ -	\$ -	\$ -	\$ 53,439,879
Licenses and Permits	-	-	-	45,000	-	3,741,600
Charges for Services	-	-	15,745,313	127,500	924,110	18,653,423
Fines	-	-	1,160,071	-	-	6,814,399
Intergovernmental Revenues	-	-	-	-	-	2,784,311
Miscellaneous Revenues	2,000	500	4,500	52,000	-	3,032,721
Other Financing Sources	-	20,281,183	-	-	-	50,862,216
<b>Total Revenues</b>	<u>2,000</u>	<u>26,884,843</u>	<u>16,909,884</u>	<u>224,500</u>	<u>924,110</u>	<u>139,328,549</u>
<b>Expenditures</b>						
General Government	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 9,781,298
Public Safety	397,050	-	-	-	-	69,056,663
Public Works	330,000	-	-	-	-	8,996,669
Economic Development	-	-	-	-	-	1,605,107
Culture and Recreation	-	-	-	-	-	5,458,804
Garbage	-	-	4,895,274	-	-	4,895,274
Capital	-	-	-	-	-	-
Debt Service	-	26,884,843	344,038	-	-	27,563,024
Water and Sewer	-	-	12,189,740	-	-	12,189,740
Municipal Garage	-	-	-	82,230	-	82,230
Claims expense	-	-	-	-	1,762,110	1,762,110
Other Financing Uses	-	-	-	-	-	732,113
<b>Total Expenditures</b>	<u>852,050</u>	<u>26,884,843</u>	<u>17,429,052</u>	<u>82,230</u>	<u>1,762,110</u>	<u>142,123,032</u>
<b>Surplus / (Deficit)</b>	<u>(850,050)</u>	<u>-</u>	<u>(519,168)</u>	<u>142,270</u>	<u>(838,000)</u>	<u>(2,794,483)</u>
<b>Projected Beginning Fund Balance</b>	<u>1,066,831</u>	<u>41,301</u>	<u>10,473,688</u>	<u>10,033,479</u>	<u>888,213</u>	<u>38,410,264</u>
<b>Estimated Ending Fund Balance</b>	<u>\$ 216,781</u>	<u>\$ 41,301</u>	<u>\$ 9,954,520</u>	<u>\$ 10,175,749</u>	<u>\$ 50,213</u>	<u>\$ 35,615,781</u>

**City of Berwyn  
General Fund Summary  
2018 Budget**

	2015	2016	2017	2017	2018	Requested Budget Change	
	Balance	Balance	Projected	Budget	Budget	Amount	Percent
<b>Revenues</b>							
Taxes	\$ 40,927,883	\$ 41,369,351	\$ 40,679,444	\$ 42,322,542	\$ 41,519,962	\$ (802,580)	-2%
Licenses and Permits	3,692,356	3,625,012	3,616,022	3,975,600	3,696,600	(279,000)	-7%
Charges for Services	1,616,795	1,690,521	1,820,300	1,759,200	1,856,500	97,300	6%
Fines	5,499,850	6,304,638	5,152,173	6,575,000	5,634,328	(940,672)	-14%
Intergovernmental Revenues	112,295	115,184	118,266	120,000	120,000	-	0%
Miscellaneous Revenues	2,404,972	2,527,995	5,745,817	2,545,525	2,835,640	290,115	11%
Other Financing Sources	<u>31,779,374</u>	<u>506,603</u>	<u>388,245</u>	<u>30,528,500</u>	<u>30,511,000</u>	<u>(17,500)</u>	<u>0%</u>
<b>TOTAL REVENUES</b>	<u>86,033,525</u>	<u>56,139,304</u>	<u>57,520,267</u>	<u>87,826,367</u>	<u>86,174,030</u>	<u>(1,652,337)</u>	<u>-2%</u>
<b>Expenditures</b>							
Mayor	\$ 158,376	\$ 154,589	\$ 153,201	\$ 154,175	\$ 154,979	\$ 804	1%
City Administrator	425,653	454,423	456,788	472,465	470,882	(1,583)	0%
Clerk	198,574	222,274	262,332	294,738	261,007	(33,731)	-11%
Treasurer	30,913	36,383	46,155	41,925	53,170	11,245	27%
Council	205,534	208,377	231,421	229,435	249,604	20,169	9%
Legal	782,117	840,366	1,058,603	862,138	832,997	(29,141)	-3%
Finance	1,611,281	1,668,241	1,532,893	1,551,694	1,498,480	(53,214)	-3%
Information Technology	1,187,723	1,190,585	1,247,463	1,301,762	1,284,986	(16,776)	-1%
Statutory	454,616	127,013	165,027	104,961	106,090	1,129	1%
Fire	27,430,066	13,370,387	12,980,777	28,013,137	28,194,522	181,385	1%
Police	38,305,832	25,374,222	24,282,640	40,658,343	40,329,292	(329,051)	-1%
Fire and Police Commission	65,190	65,190	46,528	86,030	91,799	5,769	7%
Building / Neighborhood Affairs	1,641,479	1,693,527	1,802,325	1,790,089	1,800,442	10,353	1%
Public Works	4,621,374	4,394,623	7,637,029	4,847,928	4,644,521	(203,407)	-4%
Zoning	14,476	15,546	9,532	16,347	15,847	(500)	-3%
Committee and Planning	222,941	212,675	166,084	221,000	226,000	5,000	2%
Recreation	1,553,572	1,631,041	1,635,172	1,647,131	1,622,936	(24,195)	-1%
Community Relations	2,959	5,383	5,383	7,585	6,808	(777)	-10%
Senior Services	374,931	404,991	402,995	426,319	393,327	(32,992)	-8%
Bond Issuance	1,085,874	-	-	500,000	500,000	-	0%
Transfer to other funds	459,670	4,694,092	3,396,119	4,596,116	4,244,103	(352,013)	-8%
Transfer to Escrow Account	-	5,977,839	-	-	-	-	-
<b>Total General Fund Expenditures</b>	<u>80,833,151</u>	<u>62,741,767</u>	<u>57,518,467</u>	<u>87,823,318</u>	<u>86,981,792</u>	<u>(841,526)</u>	<u>-1%</u>
Revenues less Expenditures	5,200,374	(6,602,463)	1,800	3,049	(807,762)	(810,811)	
Fund Balance Beginning (As Restated)	<u>14,316,506</u>	<u>19,516,880</u>	<u>12,914,417</u>	<u>12,914,417</u>	<u>12,916,217</u>		
Projected Ending Fund Balance	<u>\$ 19,516,880</u>	<u>\$ 12,914,417</u>	<u>\$ 12,916,217</u>	<u>\$ 12,917,466</u>	<u>\$ 12,108,455</u>		

**City of Berwyn  
2018  
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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**Revenue Streams**

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

**Property taxes –**

Property taxes are levied upon all City property owners at a calculated rate per \$1,000 of assessed property valuation on both real and personal property. The tax levy is established by the City by December 31 each year to be collected the year after. Property taxes are collected by the County in two installments, the first in March and the second as early as August and as late as November. The second installment bills are based on the previous December's levy. However the first installment collection is based on the levy from two years before. The chart below summarizes the General Fund's reliance on property taxes. Please note that in 2018 the City plans to issue \$30 million of bonds for pension funding. This issuance causes the budgeted 2018 revenue to be significantly higher than 2016 and 2017.

Summary of General Fund Property Taxes			
Revenue Year	2016	Projected	Budgeted
Levy Year	2015	2017	2018
		2016	2017
Property Taxes	\$ 21,732,115	\$ 21,308,542	\$ 21,915,462
Total Revenues	56,139,304	57,520,267	86,174,030
% of total	39%	37%	25%

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  
2018  
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**Revenue Streams**

<u>Revenue Year Levy Year</u>	<u>Composition of Property Taxes</u>	
	<u>2017 2016</u>	<u>2018 2017</u>
Corporate	\$ 18,877,135	\$ 19,195,765
Fire Pension	1,182,609	1,256,415
Police Pension	1,248,798	1,463,282
Total General Fund	21,308,542	21,915,462
Library	3,353,949	3,392,808
Bond and Interest	6,103,160	6,603,160
Total Levy	<u>\$ 30,765,651</u>	<u>\$ 31,911,430</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  
2018  
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

**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 2016 through 2018. Amounts for 2016 are actual, 2017 amounts are a projection based on actual receipts during the year. The 2018 budget is based on 2017 projections, past years' trends and information provided by the Illinois Municipal League.

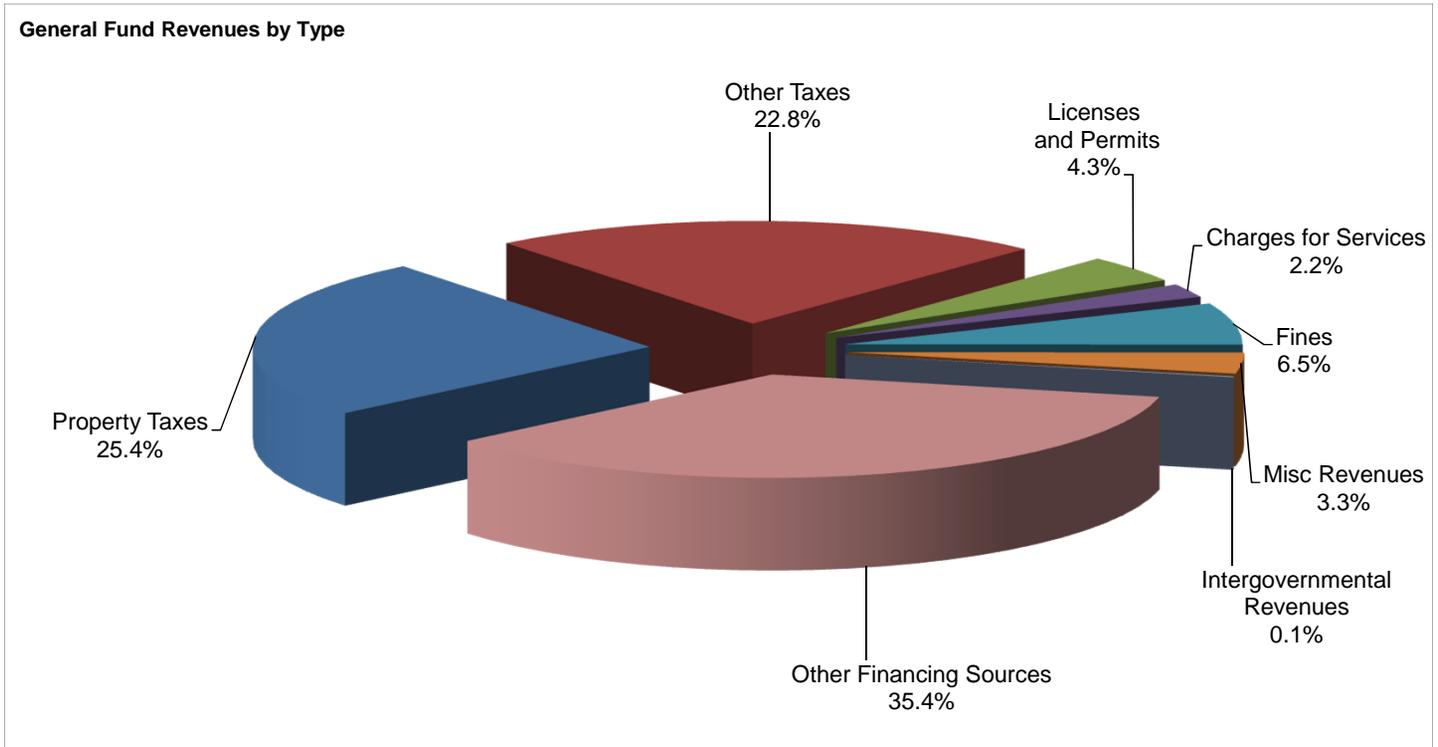
<b>Summary of Other Tax Revenue</b>			
<b>Revenue Year</b>	<b><u>2016</u></b>	<b><u>Projected 2017</u></b>	<b><u>Budgeted 2018</u></b>
State Income	6,819,192	6,565,023	6,565,000
1% State Sales	3,802,911	3,852,289	3,948,000
Home Rule Sales	2,761,930	2,683,028	2,739,000
Municipal Utility	3,090,740	2,996,477	3,044,000
Real Estate Transfer	1,905,205	1,890,665	1,898,000
All other	1,257,258	1,383,420	1,410,500
<b>Total Other Taxes</b>	<b>\$ 19,637,236</b>	<b>\$ 19,370,902</b>	<b>\$ 19,604,500</b>
<b>Total General Fund Revenues</b>	<b>\$ 56,139,304</b>	<b>\$ 57,520,267</b>	<b>\$ 86,174,030</b>
<b>Other taxes as a % of Total Revenues</b>	<b>35%</b>	<b>34%</b>	<b>23%</b>

The table above shows that income tax revenue decreased, but total sales tax revenue is relatively consistent with the prior year. A recent change in state legislation has reduced the amount of income tax distributed to municipalities, resulting in the significant decreases noted in the projected 2017 and budgeted 2018 amounts. A continuously improving economy should result in improved sales and real estate transfer tax revenues in 2018.

The following pages show the details of the 2018 budgeted revenue lines in the General Fund.

**City of Berwyn  
Summary of General Fund Revenues  
2018 Budget**

Revenue	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change	
						Amount	Percent
Property Taxes	\$ 20,667,998	\$ 21,732,115	\$ 21,308,542	\$ 21,308,542	\$21,915,462	\$ 606,920	3%
Other Taxes	20,259,885	19,637,236	19,370,902	21,014,000	19,604,500	(1,409,500)	-7%
Licenses and Permits	3,692,356	3,625,012	3,616,022	3,975,600	3,696,600	(279,000)	-7%
Charges for Services	1,616,795	1,690,521	1,820,300	1,759,200	1,856,500	97,300	6%
Fines	5,499,850	6,304,638	5,152,173	6,575,000	5,634,328	(940,672)	-14%
Miscellaneous Revenues	2,404,972	2,527,995	5,745,817	2,545,525	2,835,640	290,115	11%
Intergovernmental Revenues	112,295	115,184	118,266	120,000	120,000	-	0%
Other Financing Sources	<u>31,779,374</u>	<u>506,603</u>	<u>388,245</u>	<u>30,528,500</u>	<u>30,511,000</u>	<u>(17,500)</u>	<u>0%</u>
<b>Total General Fund Revenues</b>	<b>\$ 86,033,525</b>	<b>\$ 56,139,304</b>	<b>\$ 57,520,267</b>	<b>\$ 87,826,367</b>	<b>\$ 86,174,030</b>	<b>\$ (1,652,337)</b>	<b>-2%</b>



**City of Berwyn  
General Fund Revenues  
2018 Budget**

Account Number	Revenue	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change Amount	Percent
<b>Taxes</b>								
100-4000	Taxes - Property Corporate	\$ 17,424,398	\$ 18,606,380	\$ 18,877,135	\$ 18,877,135	\$ 19,195,765	\$ 318,630	2%
100-4005	Taxes - Personal Prp Replacement	217,729	224,044	248,383	228,000	230,000	2,000	1%
100-4010	Taxes - State Income	7,386,431	6,819,192	6,565,023	7,100,000	6,565,000	(535,000)	-8%
100-4015	Taxes - 1% State Sales	3,842,183	3,802,911	3,852,289	4,147,000	3,948,000	(199,000)	-5%
100-4020	Taxes - Home Rule Sales	2,733,826	2,761,930	2,683,028	3,100,000	2,739,000	(361,000)	-12%
100-4025	Taxes - Municipal Utility	3,277,911	3,090,740	2,996,477	3,115,000	3,044,000	(71,000)	-2%
100-4030	Taxes - Liquor	180,110	189,612	173,529	200,000	181,000	(19,000)	-10%
100-4035	Taxes - Real Estate Transfer	1,838,263	1,905,205	1,890,665	2,200,000	1,898,000	(302,000)	-14%
100-4040	Taxes - Gasoline	310,070	333,273	362,805	335,000	365,000	30,000	9%
100-4045	Taxes - Parking Lot	1,600	1,420	1,280	1,500	1,500	-	0%
100-4050	Taxes - Video	11,658	9,055	5,594	9,500	6,000	(3,500)	-37%
100-4051	Taxes - Video Gaming	385,104	497,269	588,858	575,000	624,000	49,000	9%
100-4060	Taxes - Miscellaneous	75,000	2,585	2,971	3,000	3,000	-	0%
100-18-4000	Taxes - Property Fire Pension	1,498,404	1,573,408	1,182,609	1,182,609	1,256,415	73,806	6%
100-20-4000	Taxes - Property Police Pension	1,745,196	1,552,327	1,248,798	1,248,798	1,463,282	214,484	17%
	<b>Total Taxes</b>	<u>40,927,883</u>	<u>41,369,351</u>	<u>40,679,444</u>	<u>42,322,542</u>	<u>41,519,962</u>	<u>(802,580)</u>	<u>-2%</u>
<b>Licenses &amp; Permits</b>								
100-4100	Vehicle Licenses - Passenger	1,305,949	1,255,705	1,303,102	1,500,000	1,315,000	(185,000)	-12%
100-4105	Vehicle Licenses - RV	649	514	595	600	600	-	0%
100-4110	Vehicle Licenses - Truck	167,802	148,733	179,454	150,000	170,000	20,000	13%
100-4115	Vehicle Licenses - other	15,370	13,612	15,694	14,000	16,000	2,000	14%
100-4120	Permits - Commuter Parking	123,680	141,054	115,022	145,000	129,000	(16,000)	-11%
100-4125	Permits - Municipal Parking	143,208	136,164	143,475	140,000	144,000	4,000	3%
100-4130	Permits - Electric	43,446	40,380	73,574	41,000	70,000	29,000	71%
100-4135	Permits - Building	130,230	81,148	175,452	90,000	137,000	47,000	52%
100-4140	Permits - Local Improvement	759,165	795,143	732,326	850,000	769,000	(81,000)	-10%
100-4145	Licenses - Business	497,818	557,585	488,287	575,000	494,000	(81,000)	-14%
100-4150	Licenses - Liquor	202,912	199,738	172,593	200,000	200,000	-	0%
100-4160	Licenses - Pet Tag	12,920	12,015	12,628	13,000	13,000	-	0%
100-4165	Escrow Default & Service Charges	146,203	91,677	102,240	102,000	102,000	-	0%
100-4170	Electric Sign Inspection	76,114	79,062	37,390	80,000	67,000	(13,000)	-16%
100-4175	Certificate of Compliance	66,890	72,482	64,190	75,000	70,000	(5,000)	-7%
	<b>Total Licenses &amp; Permits</b>	<u>3,692,356</u>	<u>3,625,012</u>	<u>3,616,022</u>	<u>3,975,600</u>	<u>3,696,600</u>	<u>(279,000)</u>	<u>-7%</u>

**City of Berwyn  
General Fund Revenues  
2018 Budget**

Account Number	Revenue	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change Amount	Percent
<b>Charges for Services</b>								
100-4200	Sale of Gas (from COB pumps)	80,243	71,267	72,240	75,000	75,000	-	0%
100-4210	Commuter Parking Meters	35,207	37,806	35,150	38,000	38,000	-	0%
100-4240	Recycling Rebate	87,188	85,724	77,554	87,000	80,000	(7,000)	-8%
100-4245	Sidewalk Construction	75,175	51,165	50,900	60,000	60,000	-	0%
100-18-4215	Paramedic Collections	660,861	743,183	847,779	800,000	900,000	100,000	13%
100-18-4299	Other Fees for Service	2,110	6,537	3,972	6,200	6,200	-	0%
100-18-4299-09	Other Fees for Service CPR Training Fees	240	502	285	800	800	-	0%
100-20-4299-11	Other Fees for Service Insurance Reports	13,460	16,340	13,090	15,000	12,500	(2,500)	-17%
100-20-4299-13	Other Fees for Service False Alarm Activation	5,750	75	300	1,000	-	(1,000)	-100%
100-20-4299-17	Other Fees for Service Sex Offender Registration	2,075	1,975	1,705	2,000	2,000	-	0%
100-20-4299-19	Other Fees for Service Fingerprinting	3,480	2,580	2,370	2,600	2,000	(600)	-23%
100-20-4299-21	Other Fees for Service Property Room	(525)	(94)	14,650	2,600	7,500	4,900	188%
100-20-4299-23	Other Fees for Service Miscellaneous	16,961	12,489	3,366	10,000	2,500	(7,500)	-75%
100-24-4285	Plumbing Inspection	112,062	137,015	121,470	140,000	130,000	(10,000)	-7%
100-30-4255-02	Special Event Revenue National Night Out	-	586	350	-	-	-	-
100-32-4225	Recreation Revenues	372	918	879	1,000	1,000	-	0%
100-32-4225-01	Recreation Revenues Athletics	90,996	80,359	79,017	80,000	80,000	-	0%
100-32-4225-02	Recreation Revenues Adult Programs	25,408	19,287	25,037	20,000	25,000	5,000	25%
100-32-4225-03	Recreation Revenues Children's Programs	327,800	323,157	401,567	320,000	363,000	43,000	13%
100-32-4225-04	Recreation Revenues Pool	33,228	53,112	36,626	55,000	41,000	(14,000)	-25%
100-32-4225-05	Recreation Revenues Concessions	5,805	-	-	-	-	-	-
100-32-4225-07	Recreation Revenues Special Events	-	-	-	-	-	-	-
100-32-4255	Special Event Revenue	-	12,575	-	13,000	-	(13,000)	-100%
100-32-4270	Rental Revenue	6,461	610	600	-	-	-	-
100-32-4270	Rental Revenue	-	125	-	-	-	-	-
100-46-4255-03	Special Event Revenue Senior Breakfast	350	2,000	3,720	2,000	2,000	-	0%
100-46-4299	Other Fees for Service	32,088	31,228	27,673	28,000	28,000	-	0%
	<b>Total Charges for Services</b>	<b>1,616,795</b>	<b>1,690,521</b>	<b>1,820,300</b>	<b>1,759,200</b>	<b>1,856,500</b>	<b>97,300</b>	<b>6%</b>
<b>Fines</b>								
100-20-4310	Fees - Towing	11,157	8,060	6,420	10,000	10,000	-	0%
100-20-4311	Fines - Impound Vehicles	295,000	172,800	135,600	175,000	135,000	(40,000)	-23%
100-20-4315	Fines - Parking Tickets	1,912,769	1,650,757	1,757,772	1,900,000	2,030,772	130,772	7%
100-20-4320	Fines - Cook County Court	74,314	75,355	83,005	75,000	78,000	3,000	4%
100-20-4325	Fines - Local Ordinance	43,560	17,385	26,540	30,000	26,500	(3,500)	-12%
100-20-4340	Fines - Compliance Tickets	137,545	95,069	62,182	95,000	65,000	(30,000)	-32%
100-20-4345	Fines - Red Light Photo Enforcement	2,608,034	3,866,208	2,793,313	3,800,000	2,850,000	(950,000)	-25%
100-20-4355-09	Fines - Other Booting	23,360	22,800	26,800	25,000	25,000	-	0%
100-20-4355-11	Fines - Other Cannabis Tickets	40,975	7,685	8,230	15,000	7,500	(7,500)	-50%
100-24-4325	Fines - Local Ordinance	353,136	388,969	252,311	450,000	406,556	(43,444)	-10%
100-36-4355	Fines - Other	-	-	-	-	-	-	-
	<b>Total Fines</b>	<b>5,499,850</b>	<b>6,304,638</b>	<b>5,152,173</b>	<b>6,575,000</b>	<b>5,634,328</b>	<b>(940,672)</b>	<b>-14%</b>

**City of Berwyn  
General Fund Revenues  
2018 Budget**

Account Number	Revenue	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change Amount	Percent
<b>Intergovernmental Revenues</b>								
100-4410	State Allotment - Hwy Maint	112,295	115,184	118,266	120,000	120,000	-	0%
	<b>Total Intergovernmental Revenues</b>	<u>112,295</u>	<u>115,184</u>	<u>118,266</u>	<u>120,000</u>	<u>120,000</u>	<u>-</u>	<u>0%</u>
<b>Other Miscellaneous Revenues</b>								
100-4400	Grant Revenue	-	-	46,889	-	35,000	35,000	-
100-4690	Interdepartmental Charges	1,040,603	1,138,289	1,204,032	1,204,032	1,250,000	45,968	4%
100-4800	Interest Income	58,299	54,633	55,324	42,000	60,000	18,000	43%
100-4805	Franchises	408,226	427,760	445,689	430,000	450,000	20,000	5%
100-4810	Cell Tower Rental	136,128	169,778	300,542	172,993	265,000	92,007	53%
100-4815	Property Rental	7,417	6,705	8,358	7,000	8,000	1,000	14%
100-4835	Miscellaneous Revenue	23,041	57,777	85,653	60,000	72,000	12,000	20%
100-4840	P Card Rebate (American Express Rewards)	155,760	75,520	60,477	102,000	58,080	(43,920)	-43%
100-12-4250	Reimbursements - Finance	37,500	444	-	-	-	-	-
100-18-4250	Reimbursements - Fire	14,676	20,018	15,851	21,000	21,000	-	0%
100-18-4265	Sponsorships	(2,229)	94	81	-	-	-	-
100-18-4400	Grant Revenue - Fire	7,891	3,482	4,325	3,500	3,500	-	0%
100-18-4800	Interest Income - Fire	32	299	56	200	200	-	0%
100-20-4250	Reimbursements - Police	106,903	34,437	71,547	30,000	53,000	23,000	77%
100-20-4400	Grant Revenue - Police	65,555	146,977	109,288	116,000	158,000	42,000	36%
100-20-4800	Interest Income - Police	34	33	58	8,500	60	(8,440)	-99%
100-20-4850	Contributions - Police	3,205	13,007	3,530	3,300	3,300	-	0%
100-20-59-4250	Reimbursements - Police	60,837	70,184	64,361	60,500	65,000	4,500	7%
100-22-4250	Reimbursements - Fire and Police Commission	8,000	-	-	-	-	-	-
100-24-4250	Reimbursements - Building	-	310	4,690	500	500	-	0%
100-24-4250-01	Reimbursements Buildings	133,515	109,887	106,155	92,000	105,000	13,000	14%
100-24-4250-02	Reimbursements Elevators	5,650	9,283	7,850	9,000	9,000	-	0%
100-24-4400	Grant Revenue - Bldg	-	-	-	-	-	-	-
100-26-35-4250	Reimbursements - Public Works - Streets	56,049	40,478	64,846	41,000	54,000	13,000	32%
100-26-35-4400	Grant Revenue - Public Works	-	41,100	2,972,544	42,000	55,000	13,000	31%
100-30-4400	Grant Revenue - Committee & Planning	-	17,500	-	-	-	-	-
100-32-4250	Reimbursements - Recreation	-	-	-	-	-	-	-
100-32-4265	Sponsorships	-	-	-	-	-	-	-
100-32-4400	Grant Revenue - Recreation	(2,120)	-	5,927	-	-	-	-
100-46-4400	Grant Revenue - Senior Services	80,000	90,000	107,744	100,000	110,000	10,000	10%
100-46-4850	Contributions - Senior Services	-	-	-	-	-	-	-
	<b>Total Other Miscellaneous Revenues</b>	<u>2,404,972</u>	<u>2,527,995</u>	<u>5,745,817</u>	<u>2,545,525</u>	<u>2,835,640</u>	<u>290,115</u>	<u>11%</u>
<b>Other Financing Sources</b>								
100-4820	Sale of City Property	12,514	28,075	-	28,500	11,000	(17,500)	-61%
100-26-35-4820	Sale of City Property	-	-	-	-	-	-	-
100-4900	Transfer from Other Funds	-	-	388,245	-	-	-	-
100-4905	Capital Lease Proceeds	766,860	478,528	-	-	-	-	-
100-4915	Debt Proceeds	31,000,000	-	-	30,500,000	30,500,000	-	0%
100-4917	Bond Issue Premium	-	-	-	-	-	-	-
	<b>Total Other Financing Sources</b>	<u>31,779,374</u>	<u>506,603</u>	<u>388,245</u>	<u>30,528,500</u>	<u>30,511,000</u>	<u>(17,500)</u>	<u>0%</u>
	<b>Total General Fund Revenues</b>	<u>\$ 86,033,525</u>	<u>\$ 56,139,304</u>	<u>\$ 57,520,267</u>	<u>\$ 87,826,367</u>	<u>\$ 86,174,030</u>	<u>\$ (1,652,337)</u>	<u>-2%</u>

**City of Berwyn  
2018  
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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**Significant Expenditures and Expenses**

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

<b>Summary of Expenditures/Expenses by Type</b>			
<b>Fiscal Year</b>	<b>2016</b>	<b>Projected 2017</b>	<b>Budgeted 2018</b>
Salaries	\$ 28,090,682	\$ 28,607,630	\$ 29,242,733
Benefits	17,769,392	18,385,489	49,140,334
Capital Projects	-	560,356	852,050
Debt Service	33,241,275	11,522,732	26,884,843
TIF	1,993,857	1,727,494	2,053,452
Utility	20,354,019	20,754,680	17,429,052
Internal Service	2,268,587	1,474,751	1,762,110
All other	23,729,806	17,022,968	14,758,458
<b>Total Expenditures</b>	<b>\$ 127,447,618</b>	<b>\$ 100,056,100</b>	<b>\$ 142,123,032</b>

Increases in salaries are primarily based upon contractual raises and longevity increases. The budget for benefits increased by nearly \$31 million from the projected 2017 amount, as the City is planning to issue pension bonds during 2018. 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 increase in the 2018 Debt Service line is a result of the City planning to refinance bonds previously issued pension bonds over a more favorable term to help smooth future debt service costs. The budgeted amount for internal service has increased by nearly \$290,000 over the 2017 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 \$852,000 of these funds for capital expenditures during 2018. Utility Fund expenses planned for 2018 include water main replacements, sewer repairs, and residential flood mitigation reimbursements. TIF expenditures are expected to increase based upon planned TIF activity and costs associated with administering the TIF's. A significant decrease in the budget for the "All other" category relates to decreased expenses in the CDBG fund.

**City of Berwyn  
2018  
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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**Significant Expenditures and Expenses**

As discussed in the Description of City Funds and Accounting Structure section of this report, the City has a number of special revenue funds that are not budgeted. Despite not being budgeted, 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

<b>Summary of Expenditures/Expenses by Type</b>			
<b>Fiscal Year</b>	<b>2016</b>	<b>Projected 2017</b>	<b>Budgeted 2018</b>
Salaries	\$ 25,222,116	\$ 25,837,143	\$ 26,190,515
Benefits	<u>15,789,812</u>	<u>16,555,918</u>	<u>47,227,899</u>
Total Salaries and Benefits	<u>41,011,928</u>	<u>42,393,061</u>	<u>73,418,414</u>
Total Expenditures	<u>\$ 62,741,767</u>	<u>\$ 57,518,464</u>	<u>\$ 86,981,792</u>
Salaries and Benefits as a % of Total	65.37%	73.70%	84.41%

**City of Berwyn  
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**Significant Expenditures and Expenses**

**Salaries and Benefits**

The following chart summaries the amount of full-time equivalents as budgeted in 2017 and 2018.

<u>Department</u>	<u>2017</u>	<u>2018</u>
Mayor	1.50	1.50
City Administrator	2.50	2.50
City Clerk	4.00	4.00
Treasurer	1.00	1.00
City Council	8.00	8.00
Legal	2.25	2.25
Finance	10.00	10.00
Human Resources	1.00	1.00
Information Technology	7.00	7.00
Fire	81.00	81.00
Police	201.00	201.00
Fire & Police Commission	4.00	4.00
Building/Neighborhood Affairs	16.00	15.50
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	47.00	46.00
Community Development	4.00	4.00
Utilities	22.50	23.50
Asset Forfeiture	2.00	2.00
Total	551.25	550.75

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  
2018 Budget**

Function	2014 Actual	2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change	
							Change Amount	Change Percent
Mayor	\$ 86,102	\$ 87,948	\$ 79,683	\$ 80,699	\$ 80,697	\$ 81,110	\$ 413	1%
Administrator	229,357	235,662	239,792	242,127	241,866	246,703	4,837	2%
Clerk	83,157	93,885	95,172	129,413	128,151	130,229	2,078	2%
Treasurer	33,360	10,000	10,000	10,385	10,000	10,000	-	0%
Council	76,924	80,001	80,001	81,924	80,000	80,000	-	0%
Legal	203,287	208,031	212,645	214,864	215,520	219,155	3,635	2%
Finance	648,798	652,535	668,056	616,256	621,676	621,094	(582)	0%
Human Resources	51,349	52,377	55,220	55,908	55,907	57,029	1,122	2%
Information Technology	364,799	373,479	427,612	453,940	451,592	460,444	8,852	2%
<b>Total General Government</b>	<b>1,777,133</b>	<b>1,793,918</b>	<b>1,868,181</b>	<b>1,885,516</b>	<b>1,885,409</b>	<b>1,905,764</b>	<b>20,355</b>	<b>1%</b>
Fire	\$ 6,839,946	\$ 7,084,478	\$ 7,295,223	\$ 7,268,856	\$ 7,344,435	\$ 7,347,727	\$ 3,292	0%
Police	11,908,376	12,315,304	13,049,026	13,375,973	13,439,096	13,570,125	131,029	1%
Fire and Police Commission	20,000	20,000	20,000	20,000	20,000	20,000	-	0%
<b>Total Public Safety</b>	<b>18,768,322</b>	<b>19,419,782</b>	<b>20,364,249</b>	<b>20,664,829</b>	<b>20,803,531</b>	<b>20,937,852</b>	<b>134,321</b>	<b>1%</b>
Building / Neighborhood Affairs	\$ 534,165	\$ 535,790	\$ 533,463	\$ 580,687	\$ 601,045	\$ 617,542	\$ 16,497	3%
Streets/Fleet	1,535,424	1,401,355	1,459,040	1,628,408	1,685,805	1,691,167	5,362	0%
<b>Total Public Works</b>	<b>2,069,589</b>	<b>1,937,145</b>	<b>1,992,503</b>	<b>2,209,095</b>	<b>2,286,850</b>	<b>2,308,709</b>	<b>21,859</b>	<b>1%</b>
Zoning	\$ 6,890	\$ 6,360	\$ 6,360	\$ 5,653	\$ 6,360	\$ 6,360	\$ -	0%
<b>Total Economic Development</b>	<b>6,890</b>	<b>6,360</b>	<b>6,360</b>	<b>5,653</b>	<b>6,360</b>	<b>6,360</b>	<b>-</b>	<b>0%</b>
Recreation	\$ 724,921	\$ 792,402	\$ 807,022	\$ 883,492	\$ 820,000	\$ 850,000	\$ 30,000	4%
Senior Citizen's Program	136,311	157,199	178,801	183,558	185,639	176,830	(8,809)	-5%
Community Relations	5,000	2,692	5,000	5,000	5,000	5,000	-	0%
<b>Total Culture and Recreation</b>	<b>866,232</b>	<b>952,293</b>	<b>990,823</b>	<b>1,072,050</b>	<b>1,010,639</b>	<b>1,031,830</b>	<b>21,191</b>	<b>2%</b>
<b>Total General Fund Salaries</b>	<b>\$ 23,488,166</b>	<b>\$ 24,109,498</b>	<b>\$ 25,222,116</b>	<b>\$ 25,837,143</b>	<b>\$ 25,992,789</b>	<b>\$ 26,190,515</b>	<b>\$ 197,726</b>	<b>1%</b>
Berwyn Public Library	\$ 1,562,366	\$ 1,566,890	\$ 1,485,203	\$ 1,419,988	\$ 1,679,143	\$ 1,636,754	(42,389)	-3%
Community Development	218,602	179,571	160,065	147,572	187,023	150,590	(36,433)	-19%
Utilities	952,378	963,873	1,223,298	1,202,927	1,240,646	1,264,874	24,228	2%
<b>City-Wide Salaries</b>	<b>\$ 26,221,512</b>	<b>\$ 26,819,832</b>	<b>\$ 28,090,682</b>	<b>\$ 28,607,630</b>	<b>\$ 29,099,601</b>	<b>\$ 29,242,733</b>	<b>\$ 143,132</b>	<b>0%</b>

**City of Berwyn  
Summary of Benefits and Related Payments  
2018 Budget**

Function	2014 Actual	2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change Amount	Change Percent
Mayor	\$ 56,230	\$ 58,927	\$ 59,152	\$ 62,732	\$ 56,321	\$ 59,581	\$ 3,260	6%
Administrator	104,827	110,438	122,034	127,386	119,959	124,302	4,343	4%
Clerk	72,663	83,983	97,445	108,978	126,554	100,582	(25,972)	-21%
Treasurer	17,782	18,065	10,000	10,000	10,385	10,000	(385)	-4%
Council	97,081	99,341	100,210	120,220	109,488	132,380	22,892	21%
Legal	65,689	65,808	70,197	69,557	73,798	78,541	4,743	6%
Finance	359,944	361,103	394,895	373,856	376,825	367,309	(9,516)	-3%
Human Resources	38,414	39,182	34,803	30,013	37,016	24,899	(12,117)	-33%
Information Technology	190,363	196,081	253,221	269,572	269,228	287,177	17,949	7%
Statutory	52,756	(11,646)	(42,930)	65,157	5,000	5,000	-	0%
<b>Total General Government</b>	<b>1,055,749</b>	<b>1,021,282</b>	<b>1,099,027</b>	<b>1,237,471</b>	<b>1,184,574</b>	<b>1,189,771</b>	<b>5,197</b>	<b>0%</b>
Fire	\$ 4,667,924	\$ 19,268,103	\$ 4,587,380	\$ 5,011,130	\$ 19,662,530	\$ 19,986,575	\$ 324,045	2%
Police	7,569,902	22,717,420	8,328,923	8,469,744	23,736,584	24,050,041	313,457	1%
Fire and Police Commission	1,530	1,530	1,530	3,619	1,530	22,774	21,244	1388%
<b>Total Public Safety</b>	<b>12,239,356</b>	<b>41,987,053</b>	<b>12,917,833</b>	<b>13,484,493</b>	<b>43,400,644</b>	<b>44,059,390</b>	<b>658,746</b>	<b>2%</b>
Building / Neighborhood Affairs	\$ 346,750	\$ 377,607	\$ 402,091	\$ 457,357	\$ 457,694	\$ 504,374	\$ 46,680	10%
Streets/Fleet	1,028,146	1,006,760	998,485	985,519	1,104,897	1,119,624	14,727	1%
<b>Total Public Works</b>	<b>1,374,896</b>	<b>1,384,367</b>	<b>1,400,576</b>	<b>1,442,876</b>	<b>1,562,591</b>	<b>1,623,998</b>	<b>61,407</b>	<b>4%</b>
Zoning	\$ 466	\$ 405	\$ 405	\$ 412	\$ 487	\$ 487	\$ -	0%
<b>Total Economic Development</b>	<b>466</b>	<b>405</b>	<b>405</b>	<b>412</b>	<b>487</b>	<b>487</b>	<b>-</b>	<b>0%</b>
Recreation	\$ 233,517	\$ 252,163	\$ 273,524	\$ 291,811	\$ 284,511	\$ 270,440	\$ (14,071)	-5%
Senior Citizen's Program	51,083	78,002	98,064	98,472	104,123	83,430	(20,693)	-20%
Community Relations	1,185	267	383	383	1,085	383	(702)	-65%
<b>Total Culture and Recreation</b>	<b>285,785</b>	<b>330,432</b>	<b>371,971</b>	<b>390,666</b>	<b>389,719</b>	<b>354,253</b>	<b>(35,466)</b>	<b>-9%</b>
<b>Total General Fund Benefits</b>	<b>\$ 14,956,252</b>	<b>\$ 44,723,539</b>	<b>\$ 15,789,812</b>	<b>\$ 16,555,918</b>	<b>\$ 46,538,015</b>	<b>\$ 47,227,899</b>	<b>\$ 689,884</b>	<b>1%</b>
Berwyn Public Library	\$ 804,994	\$ 799,612	\$ 836,896	\$ 799,744	\$ 954,921	\$ 857,775	\$ (97,146)	-10%
Community Development	125,217	116,960	108,964	106,208	128,219	108,460	(19,759)	-15%
Utilities	673,515	704,885	1,033,720	923,619	1,009,189	946,200	(62,989)	-6%
<b>City-Wide Benefits</b>	<b>\$ 16,559,978</b>	<b>\$ 46,344,996</b>	<b>\$ 17,769,392</b>	<b>\$ 18,385,489</b>	<b>\$ 48,630,344</b>	<b>\$ 49,140,334</b>	<b>\$ 509,990</b>	<b>1%</b>

**City of Berwyn  
Summary of Total Expenditures/Expenses  
2018 Budget**

Fund	2015 Actual	2016 Actual	2017 Projected	2017 Budget	2018 Budget	Requested Budget 2018 Amount	Change Percent
General Fund Expenditures	\$ 80,833,151	\$ 62,741,767	\$ 57,518,467	\$ 87,823,318	\$ 86,981,792	\$ (841,526)	-1%
Special Revenue Funds							
Berwyn Public Library	3,070,964	3,265,219	2,872,534	3,498,818	3,372,733	(126,085)	-4%
Community Development	1,797,637	2,052,676	1,878,747	1,996,798	1,144,283	(852,515)	-43%
Foreign Fire	37,470	27,751	42,750	46,370	44,000	(2,370)	-5%
Motor Fuel Tax	1,122,234	1,203,076	1,402,309	1,627,685	1,516,487	(111,198)	-7%
Tax Incremental Financing Districts							
S. Berwyn TIF	737,043	699,805	705,614	666,486	710,656	44,170	7%
Harlem TIF	2,961,593	923,699	556,876	585,143	748,091	162,948	28%
Roosevelt TIF	<u>532,359</u>	<u>370,353</u>	<u>465,004</u>	<u>529,946</u>	<u>594,705</u>	<u>64,759</u>	<u>12%</u>
Total TIF's	4,230,995	1,993,857	1,727,494	1,781,575	2,053,452	271,877	15%
Capital Projects	88,843	-	560,356	1,410,500	852,050	(558,450)	-40%
Debt Service	11,096,492	33,241,275	11,522,732	11,361,976	26,884,843	15,522,867	137%
Utilities	20,154,928	20,354,019	20,754,680	18,015,748	17,429,052	(586,696)	-3%
Parking Garage	268,197	299,391	301,280	67,998	82,230	14,232	21%
Internal Service	<u>2,057,090</u>	<u>2,268,587</u>	<u>1,474,751</u>	<u>1,912,632</u>	<u>1,762,110</u>	<u>(150,522)</u>	<u>-8%</u>
<b>City-Wide Costs</b>	<b><u>\$ 124,758,001</u></b>	<b><u>\$ 127,447,618</u></b>	<b><u>\$ 100,056,100</u></b>	<b><u>\$ 129,543,418</u></b>	<b><u>\$ 142,123,032</u></b>	<b><u>\$ 12,579,614</u></b>	<b>10%</b>

**City of Berwyn  
Summary of General Fund Expenditures  
2018 Budget**

Dept #	Expenditures	2015	2016	2017	2017	2018	Requested Budget Change	
		Balance	Balance	Projected	Budget	Budget	Amount	Percent
General Government								
02	Mayor	\$ 158,376	\$ 154,589	\$ 153,201	\$ 154,175	\$ 154,979	\$ 804	1%
03	City Administrator	425,653	454,423	456,788	472,465	470,882	(1,583)	0%
04	Clerk	198,574	222,274	262,332	294,738	261,007	(33,731)	-11%
06	Treasurer	30,913	36,383	46,155	41,925	53,170	11,245	27%
08	Council	205,534	208,377	231,421	229,435	249,604	20,169	9%
10	Legal	782,117	840,366	1,058,603	862,138	832,997	(29,141)	-3%
12	Finance	1,611,281	1,668,241	1,532,893	1,551,694	1,498,480	(53,214)	-3%
16	Information Technology	1,187,723	1,190,585	1,247,463	1,301,762	1,284,986	(16,776)	-1%
17	Statutory	454,616	127,013	165,027	104,961	106,090	1,129	1%
Public Safety								
18	Fire	27,430,066	13,370,387	12,980,777	28,013,137	28,194,522	181,385	1%
20	Police	38,305,832	25,374,222	24,282,640	40,658,343	40,329,292	(329,051)	-1%
22	Fire and Police Commission	65,190	65,190	46,528	86,030	91,799	5,769	7%
Public Works								
24	Building / Neighborhood Affairs	1,641,479	1,693,527	1,802,325	1,790,089	1,800,442	10,353	1%
26	Public Works	4,621,374	4,394,623	7,637,029	4,847,928	4,644,521	(203,407)	-4%
Economic Development								
28	Zoning	14,476	15,546	9,532	16,347	15,847	(500)	-3%
30	Committee and Planning	222,941	212,675	166,084	221,000	226,000	5,000	2%
Culture and Recreation								
32	Recreation	1,553,572	1,631,041	1,635,172	1,647,131	1,622,936	(24,195)	-1%
34	Community Relations	2,959	5,383	5,383	7,585	6,808	(777)	-10%
46	Senior Services	374,931	404,991	402,995	426,319	393,327	(32,992)	-8%
Other Financing Uses/Other Dept's								
-	Bond Issuance	1,085,874	4,694,092	-	500,000	500,000	-	0%
-	Transfer to other funds	459,670	5,977,839	3,396,119	4,596,116	4,244,103	(352,013)	-8%
<b>Total General Fund Expenditures</b>		<b>\$ 80,833,151</b>	<b>\$ 62,741,767</b>	<b>\$ 57,518,467</b>	<b>\$ 87,823,318</b>	<b>\$ 86,981,792</b>	<b>\$ (841,526)</b>	<b>-1%</b>

**City of Berwyn  
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**Office of the Mayor**

**PROGRAM MANAGER:** Mayor

**PROGRAM DESCRIPTION:**

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

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

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

**SERVICES:**

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

**City of Berwyn  
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**Office of the Mayor**

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

City of Berwyn  
 2018 Budgeted Expenditures by Department  
 Mayor  
 12/31/2018

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
100-02-5000	Mayor - Salaries	\$ 87,948	\$ 79,683	\$ 80,699	\$ 80,697	\$ 81,110	\$ 413
100-02-5030	Mayor - Unused Buyback	1,286	-	-	-	-	-
100-02-5035	Mayor - Benefits	57,641	59,152	62,732	56,321	59,581	3,260
100-02-5200	Mayor - Administrative Expenses	7,183	5,293	4,584	7,500	7,500	-
100-02-5220	Mayor - Training, Dues & Publications	30	650	10	-	-	-
100-02-5225	Mayor - Supplies	1,162	2,310	2,946	1,600	1,875	275
100-02-5235	Mayor - Postage & Printing	333	3	522	981	845	(136)
100-02-5290	Mayor - Other General Expenses	1,544	3,524	749	3,000	2,500	(500)
100-02-5400	Mayor - Repairs & Maintenance	-	-	-	500	-	(500)
100-02-5625	Mayor - Copier Maintenance	1,249	688	693	919	919	-
100-02-5625	Mayor - Internal Service Fund	-	3,286	266	2,657	649	(2,008)
Department Total		<u>\$ 158,376</u>	<u>\$ 154,589</u>	<u>\$ 153,201</u>	<u>\$ 154,175</u>	<u>\$ 154,979</u>	<u>\$ 804</u>

**City of Berwyn  
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**Office of the City Administrator**

**PROGRAM MANAGER:** City Administrator

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

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

The City Administrator shall have the following powers and duties:

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

**City of Berwyn  
2018  
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**Office of the City Administrator**

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

City of Berwyn  
2018 Budgeted Expenditures by Department  
City Administration  
12/31/2018

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
100-03-5000	City Admin - Salaries	\$ 235,662	\$ 239,792	\$ 242,127	\$ 241,866	\$ 246,703	\$ 4,837
100-03-5030	City Admin - Sick Day Buy Back	9,505	11,094	10,208	10,208	10,412	204
100-03-5035	City Admin - Benefits	100,933	110,940	117,178	109,751	113,890	4,139
100-03-5220	City Admin - Training	6,997	11,215	15,739	30,000	24,825	(5,175)
100-03-5225	City Admin - Supplies	2,330	1,362	1,109	1,600	1,600	-
100-03-5235	City Admin - Postage & Printing	377	1,250	522	981	805	(176)
100-03-5290	City Admin - Other General Expenses	8,326	10,868	12,220	9,500	9,500	-
100-03-5300	City Admin - Professional Services	59,570	58,218	55,000	60,000	60,000	-
100-03-5400	City Admin - Repairs & Maintenance	704	165	1,210	500	500	-
100-03-5405	City Admin - Copier Maintenance	1,249	688	693	919	740	(179)
100-03-5625	City Admin - Internal Service Fund	-	8,831	782	7,140	1,907	(5,233)
Department Total		<u>\$ 425,653</u>	<u>\$ 454,423</u>	<u>\$ 456,788</u>	<u>\$ 472,465</u>	<u>\$ 470,882</u>	<u>\$ (1,583)</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  
 2018 Budgeted Expenditures by Department  
 Clerk  
 12/31/2018

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
100-04-5000	Clerk - Salaries	\$ 93,885	\$ 95,172	\$ 129,413	\$ 128,151	\$ 130,229	\$ 2,078
100-04-5010	Clerk - Overtime	-	-	-	-	-	-
100-04-5020	Clerk - Education Stipend	3,385	5,000	2,115	5,000	-	(5,000)
100-04-5020	Clerk - Other Stipend	1,200	1,200	2,400	1,200	2,400	1,200
100-04-5030	Clerk - Sick Day Buy Back	-	-	1,273	1,742	2,517	775
100-04-5035	Clerk - Benefits	77,767	91,245	103,190	118,612	95,665	(22,947)
100-04-5040	Clerk - Tuition Reimbursement	1,631	1,505	-	2,000	-	(2,000)
100-04-5200	Clerk - Administrative Expenses	1,728	3,018	1,563	4,500	4,500	-
100-04-5215	Clerk - Telephone	-	-	-	-	-	-
100-04-5220	Clerk - Training, Dues & Publications	4,360	4,278	3,051	4,600	4,600	-
100-04-5225	Clerk - Supplies	1,468	1,639	2,438	2,000	2,000	-
100-04-5235	Clerk - Postage & Printing	424	732	498	2,102	1,000	(1,102)
100-04-5290	Clerk - Other General Expenses	2,311	5,853	541	2,500	2,500	-
100-04-5405	Clerk - Copier Maintenance	3,054	3,263	3,948	4,500	4,500	-
100-04-5610	Clerk - Codification	5,285	4,224	11,162	11,000	7,500	(3,500)
100-04-5615	Clerk - Record Retention	2,076	1,025	358	3,500	2,500	(1,000)
100-04-5625	Clerk - Internal Service Fund	-	4,120	382	3,331	1,096	(2,235)
Department Total		<u>\$ 198,574</u>	<u>\$ 222,274</u>	<u>\$ 262,332</u>	<u>\$ 294,738</u>	<u>\$ 261,007</u>	<u>\$ (33,731)</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  
 2018 Budgeted Expenditures by Department  
 Treasurer  
 12/31/2018

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
100-06-5000	Treasurer - Salaries	\$ 10,000	\$ 10,000	\$ 10,385	\$ 10,000	\$ 10,000	\$ -
100-06-5035	Treasurer - Benefits	18,065	22,762	31,707	25,303	37,467	12,164
100-06-5225	Treasurer - Supplies	-	-	-	250	250	-
100-06-5235	Treasurer - Postage & Printing	2,848	2,980	4,000	5,604	5,000	(604)
100-06-5290	Treasurer - Other General Expenses	-	-	-	250	250	-
100-06-5625	Treasurer - Internal Service Fund	-	641	63	518	203	(315)
Department Total		<u>\$ 30,913</u>	<u>\$ 36,383</u>	<u>\$ 46,155</u>	<u>\$ 41,925</u>	<u>\$ 53,170</u>	<u>\$ 11,245</u>

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**City Council**

**PROGRAM DESCRIPTION:**

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

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

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

**SERVICES:**

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

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**City Council**

- ✚ Approve contracts and major expenses through bidding process.

City of Berwyn  
2018 Budgeted Expenditures by Department  
Council  
12/31/2018

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
100-08-5000	Council - Salaries	\$ 80,001	\$ 80,001	\$ 81,924	\$ 80,000	\$ 80,000	\$ -
100-08-5035	Council - Benefits	99,341	100,210	120,220	109,488	132,380	22,892
100-08-5200-01	Council - Ward 1	4,500	4,500	4,499	4,500	4,500	-
100-08-5200-02	Council - Ward 2	535	1,050	4,500	4,500	4,500	-
100-08-5200-03	Council - Ward 3	2,430	800	4,581	4,500	4,500	-
100-08-5200-04	Council - Ward 4	3,132	3,440	535	4,500	4,500	-
100-08-5200-05	Council - Ward 5	4,500	4,315	4,285	4,500	4,500	-
100-08-5200-06	Council - Ward 6	4,500	4,270	4,500	4,500	4,500	-
100-08-5200-07	Council - Ward 7	2,000	1,315	2,218	4,500	4,500	-
100-08-5200-08	Council - Ward 8	4,082	4,212	3,736	4,500	4,500	-
100-08-5225	Council - Supplies	263	-	-	-	-	-
100-08-5290	Council - Other General Expenses	250	-	65	500	250	(250)
100-08-5625	Council - Internal Service Fund	-	4,264	358	3,447	974	(2,473)
Department Total		<u>\$ 205,534</u>	<u>\$ 208,377</u>	<u>\$ 231,421</u>	<u>\$ 229,435</u>	<u>\$ 249,604</u>	<u>\$ 20,169</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.
- ✚ Currently the attorney for both the Police and Fire Commission along with the Ethics Commission.

City of Berwyn  
 2018 Budgeted Expenditures by Department  
 Legal  
 12/31/2018

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Change
100-10-5000	Legal - Salaries	\$ 208,031	\$ 212,645	\$ 214,864	\$ 215,520	\$ 219,155	\$ 3,635
100-10-5030	Legal - Sick Day Buy Back	-	478	1,338	1,338	6,692	5,354
100-10-5035	Legal - Benefits	65,808	69,719	68,219	72,460	71,849	(611)
100-10-5110	Legal - Adjudication Program	29,534	22,155	35,605	35,000	35,000	-
100-10-5225	Legal - Supplies	425	459	1,024	1,800	1,000	(800)
100-10-5235	Legal - Postage & Printing	246	135	2	981	500	(481)
100-10-5290	Legal - Other General Expenses	118	72	327	1,000	500	(500)
100-10-5300	Legal - Professional Service	477,955	518,476	735,778	520,000	493,000	(27,000)
100-10-5405	Legal - Copier Maintenance	-	-	-	919	919	-
100-10-5625	Legal - Internal Service Fund	-	16,227	1,446	13,120	4,382	(8,738)
Department Total		<u>\$ 782,117</u>	<u>\$ 840,366</u>	<u>\$ 1,058,603</u>	<u>\$ 862,138</u>	<u>\$ 832,997</u>	<u>\$ (29,141)</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  
2018 Budgeted Expenditures by Department  
Finance  
12/31/2018

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
100-12-5000	Finance - Salaries	\$ 409,230	\$ 410,596	\$ 407,602	\$ 407,600	\$ 404,789	\$ (2,811)
100-12-5010	Finance - Overtime	-	-	-	-	-	-
100-12-5030	Finance - Sick Day Buy Back	2,307	7,610	22,224	23,057	16,657	(6,400)
100-12-5035	Finance - Benefits	180,229	185,336	170,439	177,319	169,817	(7,502)
100-12-5215	Finance - Telephone	9,125	8,492	334	10,000	4,200	(5,800)
100-12-5220	Finance - Training, Dues, & Publications	4,102	3,952	4,974	6,500	5,500	(1,000)
100-12-5225	Finance - Supplies	2,484	3,722	4,804	3,500	3,500	-
100-12-5235	Finance - Postage & Printing	6,878	6,859	7,002	13,310	7,500	(5,810)
100-12-5290	Finance - Other General Expenses	90,251	110,386	103,861	50,000	60,000	10,000
100-12-5300	Finance - Professional Services	5,503	16,382	1,002	2,500	1,000	(1,500)
100-12-5400	Finance - Repairs & Maintenance	-	-	-	-	-	-
100-12-5405	Finance - Copier Maintenance	1,926	2,269	1,449	2,550	2,550	-
100-12-5625	Finance - Internal Service Fund	-	31,423	2,705	25,406	5,965	(19,441)
100-12-5800	Finance - Capital Outlay	-	9,850	-	5,000	3,000	(2,000)
	<b>Total Finance</b>	<b>712,035</b>	<b>796,877</b>	<b>726,396</b>	<b>726,742</b>	<b>684,478</b>	<b>(42,264)</b>
100-12-11-5000	Collectors - Salaries	\$ 243,305	\$ 257,460	\$ 208,654	\$ 214,076	\$ 216,305	\$ 2,229
100-12-11-5010	Collectors - Overtime	-	-	-	-	-	-
100-12-11-5025	Collectors - Stipends	3,200	3,600	1,300	2,400	1,200	(1,200)
100-12-11-5030	Collectors - Sick Day Buy Back	4,455	8,779	12,605	4,300	6,949	2,649
100-12-11-5035	Collectors - Benefits	170,912	189,570	167,288	169,749	172,686	2,937
100-12-11-5215	Collectors - Telephone	-	-	-	-	-	-
100-12-11-5220	Collectors - Training, Dues, & Publications	-	-	-	-	-	-
100-12-11-5225	Collectors - Supplies	5,625	4,141	2,021	5,000	5,000	-
100-12-11-5235	Collectors - Postage & Printing	19,638	16,655	16,901	21,016	17,500	(3,516)
100-12-11-5290	Collectors - Other General Expenses	3,247	1,434	3,209	2,500	2,500	-
100-12-5300-03	Collector - Collection Service Fees	264,328	222,167	232,624	230,000	230,000	-
100-12-5300-04	Finance - Vehicle Registration Service	86,792	71,053	71,439	72,500	72,500	-
10012-5405	Collectors - Copier Maintenance	1,038	986	969	1,200	1,200	-
	<b>Total Collectors</b>	<b>802,540</b>	<b>775,845</b>	<b>717,010</b>	<b>722,741</b>	<b>725,840</b>	<b>3,099</b>
100-14-5000	Benefits Coordinator - Salaries	\$ 52,377	\$ 55,220	\$ 55,908	\$ 55,907	\$ 57,029	\$ 1,122
100-14-5030	Benefits Coordinator - Sick Day Buy Back	1,605	1,557	1,559	2,580	2,632	52
100-14-5035	Benefits Coordinator - Benefits	37,577	33,246	28,454	34,436	22,267	(12,169)
100-14-5220	Benefits Coordinator - Training, Dues & Publications	-	-	1,197	500	1,000	500
100-14-5225	Benefits Coordinator - Supplies	2,671	1,467	1,312	2,200	2,000	(200)
100-14-5235	Benefits Coordinator - Postage & Printing	899	448	619	2,802	1,000	(1,802)
100-14-5290	Benefits Coordinator - Other General Expenses	627	754	-	1,500	1,500	-
100-14-5625	Benefits Coordinator - Internal Service Fund	950	2,827	438	2,286	734	(1,552)
	<b>Total Benefits Coordinator</b>	<b>96,706</b>	<b>95,519</b>	<b>89,487</b>	<b>102,211</b>	<b>88,162</b>	<b>(14,049)</b>
<b>Department Total</b>		<b>\$ 1,611,281</b>	<b>\$ 1,668,241</b>	<b>\$ 1,532,893</b>	<b>\$ 1,551,694</b>	<b>\$ 1,498,480</b>	<b>\$ (53,214)</b>

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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  
 2018 Budgeted Expenditures by Department  
 Information Technology  
 12/31/2018

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
100-16-5000	IT - Salaries	\$ 373,479	\$ 427,612	\$ 453,940	\$ 451,592	\$ 460,444	\$ 8,852
100-16-5030	IT - Sick Day Buy Back	6,708	14,586	12,328	17,993	19,994	2,001
100-16-5035	IT - Benefits	189,373	238,635	257,244	251,235	267,183	15,948
100-16-5210	IT - Vehicle Gas & Oil	-	-	-	2,500	2,500	-
100-16-5220	IT - Training, Dues, & Publications	-	-	233	3,000	3,000	-
100-16-5225	IT - Supplies	3,541	1,442	3,143	1,500	1,500	-
100-16-5235	IT - Postage & Printing	-	6	-	-	-	-
100-16-5290	IT - Other General Expenses	45,487	48,184	47,872	40,000	40,000	-
100-16-5300	IT - Professional Service	18,334	22,844	18,013	25,000	22,000	(3,000)
100-16-5300	IT - Repairs & Maintenance	1,027	-	-	5,000	2,500	(2,500)
100-16-5410	IT - Hardware Maintenance	30,444	21,396	44,187	40,000	37,500	(2,500)
100-16-5415	IT - Software Maintenance	24,569	13,925	29,642	30,000	27,500	(2,500)
100-16-5415	IT - Equipment Lease	19,018	19,018	19,018	19,019	19,019	-
100-16-5510	IT - Hardware Purchases	88,518	67,515	66,784	85,000	83,000	(2,000)
100-16-5515	IT - Software Purchases	45,885	31,555	26,238	35,000	33,000	(2,000)
100-16-5530	IT - Network Infrastructure	253,846	259,225	266,773	275,000	260,449	(14,551)
100-16-5625	IT - Internal Service Fund	-	24,642	2,048	19,923	5,397	(14,526)
100-16-5800	IT - Capital Outlay	87,494	-	-	-	-	-
Department Total		<u>\$ 1,187,723</u>	<u>\$ 1,190,585</u>	<u>\$ 1,247,463</u>	<u>\$ 1,301,762</u>	<u>\$ 1,284,986</u>	<u>\$ (16,776)</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 16<sup>th</sup> St.
- ✚ Station 3 (Center) – 6700 W. 26<sup>th</sup> St.

City of Berwyn  
2018 Budgeted Expenditures by Department  
Fire  
12/31/2018

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
100-18-5000	Fire - Salaries	\$ 7,084,478	\$ 7,295,223	\$ 7,268,856	\$ 7,344,435	\$ 7,347,727	\$ 3,292
100-18-5005	Fire - Out of Class	79,891	86,152	93,031	90,000	91,800	1,800
100-18-5010	Fire - Overtime	243,028	203,571	498,963	285,000	300,000	15,000
100-18-5015	Fire - Uniform Stipend	78,000	77,000	75,500	79,000	79,000	-
100-18-5020	Fire - Education Stipend	27,750	28,250	28,250	28,250	28,000	(250)
100-18-5025	Fire - Other Stipend	89,173	88,595	99,868	100,200	102,700	2,500
100-18-5030	Fire - Sick Day Buy Back	201,467	225,095	458,435	286,500	404,100	117,600
100-18-5035	Fire - Benefits	2,040,577	2,290,738	2,576,144	2,598,971	2,709,560	110,589
100-18-5040	Fire - Tuition Reimbursement	9,782	14,539	11,088	12,000	15,000	3,000
100-18-5045	Fire - Pension	16,498,435	1,573,440	1,169,851	16,182,609	16,256,415	73,806
100-18-5205	Fire - Utilities	14,743	10,915	10,246	15,000	14,000	(1,000)
100-18-5210	Fire - Vehicle Gas and Oil	46,899	44,189	50,198	50,000	50,000	-
100-18-5215	Fire - Telephone	8,565	10,723	7,162	15,000	14,000	(1,000)
100-18-5220	Fire - Training, Dues and Publications	48,321	28,883	36,354	50,000	48,000	(2,000)
100-18-5225	Fire - Supplies	11,597	16,118	8,211	15,500	11,750	(3,750)
100-18-5235	Fire - Postage and Printing	646	639	1,156	1,051	600	(451)
100-18-5290	Fire - Other general Expenses	24,946	37,651	32,341	48,000	42,000	(6,000)
100-18-5300-03	Fire - Collection Service Fees	32,459	509	37,672	45,000	40,300	(4,700)
100-18-5400	Fire - Repairs and Maintenance	149,591	112,435	125,099	170,000	160,000	(10,000)
100-18-5405	Fire - Copier Maintenance	2,041	2,092	2,072	2,400	2,500	100
100-18-5500	Fire - Equipment Purchases	49,105	73,117	19,783	80,000	76,500	(3,500)
100-18-5500-01	Fire - Turnout Gear	35,794	26,690	41,916	40,000	50,000	10,000
100-18-5505	Fire - Equipment Lease	224,855	223,563	223,563	225,000	199,000	(26,000)
100-18-5625	Fire - Internal Service Fund	125,888	308,251	105,018	249,221	151,570	(97,651)
100-18-5800	Fire - Capital outlay	302,035	592,009	-	-	-	-
Department Total		<u>\$ 27,430,066</u>	<u>\$ 13,370,387</u>	<u>\$ 12,980,777</u>	<u>\$ 28,013,137</u>	<u>\$ 28,194,522</u>	<u>\$ 181,385</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  
2018 Budgeted Expenditures by Department  
Police  
12/31/2018

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
100-20-51-5000	Police - Admin - Ch of Police, Div Cdrs	\$ 806,441	\$ 832,954	\$ 840,418	\$ 862,382	\$ 839,640	\$ (22,742)
100-20-53-5000	Police - Sprvrs - Lieut's & Sergeant's	2,199,641	2,471,140	2,580,135	2,613,593	2,363,844	(249,749)
100-20-55-5000	Police - Detectives	1,609,925	1,615,909	1,844,295	1,900,488	1,761,022	(139,466)
100-20-57-5000	Police - Officers	5,122,959	5,216,477	5,152,395	5,133,494	5,519,241	385,747
100-20-59-5000	Police - Auxiliary	310,042	301,581	378,028	302,000	304,516	2,516
100-20-61-5000	Police - Radio operators/dispatchers	607,439	937,276	897,417	951,216	936,300	(14,916)
100-20-63-5000	Police - Community service officers	516,286	534,487	672,623	589,205	722,682	133,477
100-20-65-5000	Police - Parking enforcement personnel	99,351	106,885	13,717	53,478	-	(53,478)
100-20-67-5000	Police - Lockup personnel	186,021	213,651	227,748	229,103	304,193	75,090
100-20-69-5000	Police - Clerks	565,991	548,271	495,834	504,328	520,413	16,085
100-20-71-5000	Police - Crossing Guards	291,208	270,395	273,363	299,809	298,274	(1,535)
100-20-5005	Police - Out of Class	7,033	6,330	5,050	7,000	7,000	-
100-20-5010	Police - Overtime	1,118,804	1,002,328	912,028	1,030,781	968,935	(61,846)
100-20-5015	Police - Uniform stipend	109,200	109,900	112,100	113,600	113,600	-
100-20-5020	Police - Education Stipend	68,000	75,000	71,000	76,500	76,500	-
100-20-5025	Police - Other Stipends	4,750	18,920	11,760	12,500	12,500	-
100-20-5030	Police - Buy back	888,926	1,095,479	1,157,246	1,205,112	1,262,876	57,764
100-20-5035	Police - Benefits	3,721,366	4,311,546	4,815,497	4,917,293	5,010,348	93,055
100-20-5040	Police - Tuition Reimbursement	54,131	157,060	152,179	125,000	135,000	10,000
100-20-5045	Police - Pension	16,744,970	1,552,360	1,232,884	16,248,798	16,463,282	214,484
100-20-5205	Police - Utilities	22,398	18,329	21,199	22,500	21,375	(1,125)
100-20-5210	Police - Vehicle Gas and Oil	188,313	157,190	176,390	170,000	175,000	5,000
100-20-5215	Police - Telephone	139,500	160,670	171,855	162,000	162,900	900
100-20-5220	Police - Training, dues and publications	95,619	80,241	103,178	80,000	85,000	5,000
100-20-5225	Police - Supplies	39,076	45,825	44,595	47,500	47,500	-
100-20-5235	Police - Postage & printing	28,110	31,855	25,924	45,885	26,500	(19,385)
100-20-5290	Police - Other general expenses	120,032	115,320	123,225	110,006	146,503	36,497
100-20-5300	Police - Professional Services	587	(587)	-	-	-	-
100-20-5345	Police - Speed photo enforcement	1,013,138	1,429,601	964,992	1,405,275	1,054,500	(350,775)
100-20-5400	Police - Repairs and maintenance	305,737	370,255	322,420	382,300	368,000	(14,300)
100-20-5405	Police - Copier maintenance	13,566	14,542	15,049	17,000	16,150	(850)
100-20-5500	Police - Equipment	48,366	26,644	35,222	43,000	38,500	(4,500)
100-20-5625	Police - Internal service fund	951,028	1,233,392	432,874	997,197	567,198	(429,999)
100-20-5800	Police - Capital Expenditures	307,878	312,996	-	-	-	-
Department Total		<u>\$ 38,305,832</u>	<u>\$ 25,374,222</u>	<u>\$ 24,282,640</u>	<u>\$ 40,658,343</u>	<u>\$ 40,329,292</u>	<u>\$ (329,051)</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  
 2018 Budgeted Expenditures by Department  
 Fire and Police Commission  
 12/31/2018

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 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	3,619	1,530	22,774	21,244
100-22-5200	Fire and Police Commission- Training, Dues, & Publications	-	2,438	375	3,000	2,500	(500)
100-22-5225	Fire and Police Commission - Supplies	-	179	-	250	250	-
100-22-5235	Fire and Police Commission- Postage & Printing	-	8	11	-	25	-
100-22-5290	Fire and Police Commission - Other General Expenses	230	375	509	1,250	1,250	-
100-22-5290-10	Fire and Police Commission - Police Testing	34,820	29,360	7,474	40,000	32,500	(7,500)
100-22-5290-11	Fire and Police Commission - Pre Employment Physicals	8,610	11,300	14,540	20,000	12,500	(7,500)
		-					
Department Total		<u>\$ 65,190</u>	<u>\$ 65,190</u>	<u>\$ 46,528</u>	<u>\$ 86,030</u>	<u>\$ 91,799</u>	<u>\$ 5,769</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  
2018 Budgeted Expenditures by Department  
Building / Neighborhood Affairs  
12/31/2018

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
100-24-5000	Building - Salaries	\$ 535,790	\$ 533,463	\$ 580,687	\$ 601,045	\$ 617,542	\$ 16,497
100-24-5010	Building - Overtime	-	4,198	6,160	4,000	4,000	-
100-24-5025	Building - Stipends-Other	3,827	1,800	1,800	4,800	1,800	(3,000)
100-24-5030	Building - Sick Day Buy Back	12,764	14,352	13,196	20,710	22,184	1,474
100-24-5035	Building - Benefits	361,016	381,741	436,201	428,184	476,390	48,206
100-24-5205	Building - Utilities	13,643	9,123	11,086	12,500	12,000	(500)
100-24-5210	Building - Vehicle Gas and Oil	8,845	6,801	6,326	8,000	7,000	(1,000)
100-24-5215	Building - Telephone	12,079	12,585	16,513	12,600	12,600	-
100-24-5220	Building - Training, Dues,& Publications	630	-	1,085	2,000	5,000	3,000
100-24-5225	Building - Supplies	14,213	13,264	14,789	15,000	14,500	(500)
100-24-5235	Building - Postage & Printing	15,227	17,435	12,419	21,716	17,500	(4,216)
100-24-5290	Building - Other General Expenses	4,969	929	317	25,000	2,500	(22,500)
100-24-5300	Building - Professional Service	371,339	370,491	403,639	375,000	348,000	(27,000)
100-24-5400	Building - Repairs and Maintenance	266,161	264,341	293,520	225,000	250,000	25,000
100-24-5405	Building - Copier Maintenance	1,442	1,560	1,674	2,000	2,000	-
100-24-5500	Building - Equipment	-	-	-	-	-	-
100-24-5625	Building - Internal Service Fund	-	34,056	2,913	27,534	7,426	(20,108)
100-24-5800	Building - Capital Outlay	19,534	27,388	-	5,000	-	(5,000)
Department Total		<u>\$ 1,641,479</u>	<u>\$ 1,693,527</u>	<u>\$ 1,802,325</u>	<u>\$ 1,790,089</u>	<u>\$ 1,800,442</u>	<u>\$ 10,353</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  
2018 Budgeted Expenditures by Department  
Public Works  
12/31/2018

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
100-26-35-5000	Streets - Salaries	\$ 1,337,201	\$ 1,393,751	\$ 1,562,008	\$ 1,620,354	\$ 1,624,411	\$ 4,057
100-26-35-5010	Streets - Overtime	100,446	84,816	40,265	105,000	99,000	(6,000)
100-26-35-5015	Streets - Uniform stipend	8,193	15,211	28,040	20,000	23,100	3,100
100-26-35-5025	Streets - Other stipend	635	635	390	1,500	750	(750)
100-26-35-5030	Streets - Sick day buyback	38,026	25,986	22,693	35,000	55,000	20,000
100-26-35-5035	Streets - Benefits	827,462	837,729	858,539	907,588	898,034	(9,554)
100-26-35-5205	Streets - Utilities	14,856	13,378	13,302	15,000	14,000	(1,000)
100-26-35-5210	Streets - Vehicle gas & oil	69,934	90,225	61,054	115,000	90,000	(25,000)
100-26-35-5215	Streets - Telephone	2,597	4,311	3,889	5,000	5,000	-
100-26-35-5215	Streets - Training, dues, & publications	3,222	8,148	4,528	8,000	6,000	(2,000)
100-26-35-5225	Streets - Supplies	132,751	172,269	177,828	148,000	149,000	1,000
100-26-35-5235	Streets - Postage & printing	10,668	6,938	16,095	11,909	12,000	91
100-26-35-5290	Streets - Other general expenses	4,356	4,060	4,967	4,000	27,500	23,500
100-26-35-5300	Streets - Professional services	474,226	623,509	904,769	650,000	650,000	-
100-26-35-5400	Streets - Repairs and maintenance	509,817	376,501	491,126	477,000	476,000	(1,000)
100-26-35-5405	Streets - Copier maintenance	1,192	1,169	1,116	1,200	1,200	-
100-26-35-5500	Streets - Equipment	6,691	4,461	3,200	14,500	6,500	(8,000)
100-26-35-5505	Streets - Equipment lease	135,281	98,329	77,580	170,000	60,000	(110,000)
100-26-35-5625	Streets - Internal service fund	58,257	114,042	24,216	92,203	37,432	(54,771)
100-26-35-5800	Streets - Capital Outlay	509,229	94,523	3,034,945	-	-	-
	Total Streets	\$ 4,245,040	\$ 3,969,991	\$ 7,330,550	\$ 4,401,254	\$ 4,234,927	\$ (166,327)
100-26-37-5000	Fleet - Salaries	\$ 64,154	\$ 65,289	\$ 66,400	\$ 65,451	\$ 66,756	\$ 1,305
100-26-37-5010	Fleet - Overtime	4,166	5,877	3,174	6,000	4,000	(2,000)
100-26-37-5015	Fleet - Uniform stipend	432	333	545	1,000	1,000	-
100-26-37-5025	Fleet - Other stipend	450	-	-	-	-	-
100-26-37-5030	Fleet- Sick day buyback	1,936	1,234	-	2,000	2,000	-
100-26-37-5035	Fleet - Benefits	25,014	26,664	31,873	26,809	36,740	9,931
100-26-37-5210	Fleet - Vehicle gas & oil	6,527	9,023	6,596	10,000	7,000	(3,000)
100-26-37-5225	Fleet - Supplies	139,244	154,647	134,276	160,000	150,000	(10,000)
100-26-37-5235	Fleet - Postage & printing	1,110	849	380	1,401	-	(1,401)
100-26-37-5290	Fleet - Other general expenses	1,500	-	-	2,500	-	(2,500)
100-26-37-5300	Fleet - Professional services	55,092	56,948	54,117	60,000	56,000	(4,000)
100-26-37-5400	Fleet - Repairs and maintenance	74,493	95,960	8,388	102,200	82,000	(20,200)
100-26-37-5500	Fleet - Equipment	2,216	-	-	3,000	2,800	(200)
100-26-37-5625	Fleet - Internal service fund	-	7,808	730	6,313	1,298	(5,015)
100-26-37-5800	Fleet - Capital outlay	-	-	-	-	-	-
	Total Fleet	\$ 376,334	\$ 424,632	\$ 306,479	\$ 446,674	\$ 409,594	\$ (37,080)
Department Total		\$ 4,621,374	\$ 4,394,623	\$ 7,637,029	\$ 4,847,928	\$ 4,644,521	\$ (203,407)

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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  
 2018 Budgeted Expenditures by Department  
 Zoning Board  
 12/31/2018

<u>Account Number</u>	<u>Account Name</u>	<u>2015 Balance</u>	<u>2016 Balance</u>	<u>2017 Projected</u>	<u>2017 Budget</u>	<u>2018 Budget</u>	<u>Requested Budget Change</u>
100-28-5000	Zoning - Salaries	\$ 6,360	\$ 6,360	\$ 5,653	\$ 6,360	\$ 6,360	\$ -
100-28-5035	Zoning - Benefits	405	405	412	487	487	-
100-28-5235	Zoning - Postage & printing	2,388	2,800	557	3,000	3,000	-
100-28-5290	Zoning - Other general expenses	<u>5,323</u>	<u>5,981</u>	<u>2,910</u>	<u>6,500</u>	<u>6,000</u>	<u>(500)</u>
		-					
Department Total		<u>\$ 14,476</u>	<u>\$ 15,546</u>	<u>\$ 9,532</u>	<u>\$ 16,347</u>	<u>\$ 15,847</u>	<u>\$ (500)</u>

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**Committee and Planning**

**PROGRAM MANAGER:** Mayor and City Council

**PROGRAM DESCRIPTION:**

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

**SERVICES:**

Within this department the City records the following:

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

City of Berwyn  
 2018 Budgeted Expenditures by Department  
 Committee and Planning  
 12/31/2018

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
100-30-5105	Community Programs	\$ -	\$ 1,872	\$ 885	\$ 4,000	\$ 4,000	\$ -
100-30-5105-01	Community Programs Nat Night Out	1,375	1,884	-	-	-	-
100-30-5105-04	West Central Municipal Conference	20,566	20,612	25,362	21,000	26,000	5,000
100-30-5105-05	Berwyn Historic Preservation Commission	21,669	952	1,050	5,000	5,000	-
100-30-5105-06	Utility Tax Rebate	82,789	91,355	50,083	90,000	90,000	-
100-30-5105-08	Berwyn Historical Society	10,000	10,000	-	10,000	10,000	-
100-30-5105-30	BDC Admin Fee	86,000	86,000	86,200	86,000	86,000	-
100-30-5290	Committee & Planning - Other general expenses	<u>542</u>	<u>-</u>	<u>2,504</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Department Total		<u>\$ 222,941</u>	<u>\$ 212,675</u>	<u>\$ 166,084</u>	<u>\$ 221,000</u>	<u>\$ 226,000</u>	<u>\$ 5,000</u>

**City of Berwyn  
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For the Fiscal Year Beginning January 1, 2018

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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  
2018 Budgeted Expenditures by Department  
Recreation  
12/31/2018

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
100-32-5000	Recreation - Salaries	\$ 792,402	\$ 807,022	\$ 883,492	\$ 820,000	\$ 850,000	\$ 30,000
100-32-5010	Recreation - Overtime	-	-	-	-	-	-
100-32-5030	Recreation - Sick day buy back	13,092	12,180	11,914	13,866	13,242	(624)
100-32-5035	Recreation - Benefits	239,071	261,344	279,897	270,645	257,198	(13,447)
100-32-5100	Recreation - Special events	72,944	56,369	65,148	60,000	65,000	5,000
100-32-5105	Recreation - Community programs	400	500	-	-	-	-
100-32-5205	Recreation - Utilities	28,922	24,757	27,933	25,000	28,000	3,000
100-32-5210	Recreation - Vehicle Gas and Oil	14,353	10,712	10,416	13,000	12,000	(1,000)
100-32-5215	Recreation - Telephone	7,387	9,479	8,282	10,000	9,000	(1,000)
100-32-5220	Recreation - Training, dues, & publications	2,092	1,395	2,747	2,000	2,000	-
100-32-5225	Recreation - Supplies	111,596	101,809	115,610	115,000	115,000	-
100-32-5235	Recreation - Postage & printing	663	1,893	701	4,203	2,000	(2,203)
100-32-5290	Recreation - Other general expenses	51,351	59,294	63,565	60,000	65,000	5,000
100-32-5300	Recreation - Professional Services	353	57,999	16,441	65,000	30,000	(35,000)
100-32-5400	Recreation - Repairs and maintenance	144,717	155,697	138,829	160,000	159,000	(1,000)
100-32-5405	Recreation - Copier maintenance	1,263	1,203	1,166	1,300	1,300	-
100-32-5500	Recreation - Equipment	-	-	-	-	-	-
100-32-5625	Recreation - Internal service fund	-	33,540	9,031	27,117	14,196	(12,921)
100-32-5800	Recreation - Capital outlay	72,966	35,848	-	-	-	-
Department Total		<u>\$ 1,553,572</u>	<u>\$ 1,631,041</u>	<u>\$ 1,635,172</u>	<u>\$ 1,647,131</u>	<u>\$ 1,622,936</u>	<u>\$ (24,195)</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  
 2018 Budgeted Expenditures by Department  
 Community Relations  
 12/31/2018

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
100-34-5000	Community Relations - Salaries	\$ 2,692	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
100-34-5035	Community Relations - Benefits	267	383	383	1,085	383	(702)
100-34-5290	Community Relations - Other general expenses	-	-	-	1,500	1,425	(75)
Department Total		<u>\$ 2,959</u>	<u>\$ 5,383</u>	<u>\$ 5,383</u>	<u>\$ 7,585</u>	<u>\$ 6,808</u>	<u>\$ (777)</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 transporting services. Revenues include grant funding for senior programs and nominal fees received for assistance.

City of Berwyn  
 2018 Budgeted Expenditures by Department  
 Senior Services  
 12/31/2018

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
100-46-5000	Senior Services - Salaries	\$ 157,199	\$ 178,801	\$ 183,558	\$ 185,639	\$ 176,830	\$ (8,809)
100-46-5000	Senior Services - Overtime	242	665	588	500	500	-
100-46-5030	Senior Services - Stipends- Other	550	700	750	1,200	800	(400)
100-46-5030	Senior Services - Sick Day Buy Back	1,994	2,053	5,124	2,539	5,000	2,461
100-46-5035	Senior Services - Benefits	75,216	94,646	92,010	99,884	77,130	(22,754)
100-46-5100-03	Senior Services - Special Events Senior Breakfast	6,577	8,126	5,960	8,500	7,000	(1,500)
100-46-5210	Senior Services - Vehicle Gas & Oil	14,833	12,653	15,088	14,000	15,500	1,500
100-46-5215	Senior Services - Telephone	3,201	3,166	3,154	3,500	3,500	-
100-46-5225	Senior Services - Supplies	759	461	430	1,000	500	(500)
100-46-5235	Senior Services - Postage & Printing	3,354	3,591	4,728	5,604	5,000	(604)
100-46-5290	Senior Services - Other General Expenses	198	178	485	500	500	-
100-46-5300	Senior Services - Professional Services	1,762	1,244	1,907	2,000	2,000	-
100-46-5400	Senior Services - Repairs & Maintenance	100,476	82,332	78,325	87,000	87,000	-
100-46-5405	Senior Services - Copier Maintenance	787	873	832	1,000	1,000	-
100-46-5505	Senior Services - Equipment Lease	4,400	4,800	6,520	4,800	6,000	1,200
100-46-5625	Senior Services - Internal Service Fund charges	3,383	10,702	3,536	8,653	5,067	(3,586)
Department Total		<u>\$ 374,931</u>	<u>\$ 404,991</u>	<u>\$ 402,995</u>	<u>\$ 426,319</u>	<u>\$ 393,327</u>	<u>\$ (32,992)</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  
 2018 Budgeted Expenditures by Department  
 Statutory  
 12/31/2018

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
Benefits	To be allocated to various departments:						
100-17-5035	Benefit Pool	\$ (11,646)	\$ (42,930)	\$ 65,157	\$ 5,000	\$ 5,000	\$ -
100-17-5290	Other	147,330	12,544	4,104	-	4,250	4,250
100-17-5300-01	Auditing & Actuarial expense	63,613	35,167	46,902	46,875	48,000	1,125
100-17-5300-10	New World Maintenance	36,266	39,531	43,086	43,086	43,090	4
100-17-5710	Bad debt expense	<u>219,053</u>	<u>82,701</u>	<u>5,778</u>	<u>10,000</u>	<u>5,750</u>	<u>(4,250)</u>
Department Total		<u>\$ 454,616</u>	<u>\$ 127,013</u>	<u>\$ 165,027</u>	<u>\$ 104,961</u>	<u>\$ 106,090</u>	<u>\$ 1,129</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.

**City of Berwyn  
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**Library**

**PROGRAM MANAGER:**

Director of Library Services

**PROGRAM DESCRIPTION:**

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

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

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

**SERVICES:**

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

**City of Berwyn  
Library Fund  
2018 Budget**

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
<b>Revenues</b>							
205-40-4000	Library - Property Tax Revenue	\$ 3,209,677	\$ 3,288,250	\$ 3,346,117	\$ 3,353,949	\$ 3,392,808	\$ 38,859
205-40-4350	Library - Book Fines	31,481	26,361	19,738	25,000	20,000	(5,000)
205-40-4400	Library - Grant Revenue	-	125,000	-	50,000	20,000	(30,000)
205-40-4415	Library - Copier Revenue	11,473	11,702	10,959	12,500	11,500	(1,000)
205-40-4420	Library - Per Capita Revenue	70,821	43,674	-	42,500	42,500	-
205-40-4425	Library - Video Rental Revenue	-	(1,571)	-	-	-	-
205-40-4430	Library - Building Revenue	6,068	4,634	5,347	10,000	5,500	(4,500)
205-40-4800	Library - Interest Income	610	755	1,976	150	750	600
205-40-4835	Library - Other Misc Revenue	472	-	-	-	-	-
205-40-4850	Library - Contributions	358,844	-	-	10,000	-	(10,000)
	<b>Total Library Revenues</b>	<u>3,689,446</u>	<u>3,498,805</u>	<u>3,384,137</u>	<u>3,504,099</u>	<u>3,493,058</u>	<u>(11,041)</u>
<b>Expenditures</b>							
205-40-5000	Library - Salaries	\$ 1,566,890	\$ 1,485,203	\$ 1,419,988	\$ 1,679,143	\$ 1,636,754	\$ (42,389)
205-40-5010	Library - Overtime	184	-	756	2,000	2,000	-
205-40-5025	Library - Stipends Other	4,200	3,400	2,300	4,200	4,200	-
205-40-5030	Library - Sick Day Buy Back	12,312	19,587	29,092	17,500	17,500	-
205-40-5035	Library - Benefits	782,916	813,909	768,352	923,221	826,075	(97,146)
205-40-5040	Library - Tuition Reimbursement	546	-	-	10,000	10,000	-
205-40-5105	Library - Community Programs	21,961	20,147	24,933	27,000	24,000	(3,000)
205-40-5200-09	Library - Director Expense	442	603	104	1,000	800	(200)
205-40-5200-10	Library - Board Expense	15,812	6,827	1,536	6,000	5,000	(1,000)
205-40-5205	Library - Utilities	16,009	12,312	12,049	16,000	14,000	(2,000)
205-40-5210	Library - Vehicle Gas & Oil	1,068	249	180	2,000	1,500	(500)
205-40-5215	Library - Telephone	12,280	29,597	28,188	18,000	18,000	-
205-40-5220	Library - Training, Dues, & Publications	6,634	8,689	11,213	15,000	15,000	-
205-40-5225	Library - Supplies	60,651	49,060	46,992	65,000	57,000	(8,000)
205-40-5235	Library - Postage & Printing	1,436	-	1,940	2,802	2,500	(302)
205-40-5245	Library - Books	252,848	153,948	219,442	240,000	240,000	-
205-40-5250	Library - Audio Visual	32,050	37,730	34,530	40,000	40,000	-
205-40-5255	Library - Periodicals	18,497	16,047	4,902	20,000	19,000	(1,000)
205-40-5290	Library - Other General Expenses	17,861	19,232	16,960	18,000	18,000	-
205-40-5400	Library - Repairs & Maintenance	121,373	182,321	127,693	145,000	145,000	-
205-40-5520	Library - Computer System	37,514	34,917	34,651	65,000	60,000	(5,000)
205-40-5525	Library - Computer Support Databases	42,587	46,956	59,321	69,000	67,000	(2,000)
205-40-5625	Library - Internal Service Fund Charge	2,777	66,113	6,617	53,452	13,904	(39,548)
205-40-5660	Library - Promotions	11,497	6,926	10,668	17,000	13,000	(4,000)
205-40-5665	Library - Reciprocal Borrowing	1,247	2,504	2,347	2,500	2,500	-
205-40-5800	Library - Capital Improvement	29,372	248,942	7,780	40,000	120,000	80,000
	<b>Total Library Expenditures</b>	<u>3,070,964</u>	<u>3,265,219</u>	<u>2,872,534</u>	<u>3,498,818</u>	<u>3,372,733</u>	<u>(126,085)</u>
	Revenues Less Expenditures	618,482	233,586	511,603	5,281	120,325	\$ 115,044
	Fund Balance Beginning	114,478	732,960	966,546	966,546	1,478,149	
	Projected Ending Fund Balance	\$ 732,960	\$ 966,546	\$ 1,478,149	\$ 971,827	\$ 1,598,474	

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**Community Development**

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

**City of Berwyn  
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For the Fiscal Year Beginning January 1, 2018

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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  
2018 Budget**

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
<b>Revenues</b>							
210-4800	Interest Income	\$ 529	\$ 10	\$ 12	\$ -	\$ -	\$ -
210-4900	Transfer From Other Funds	459,670	100,000	100,000	75,000	70,033	(4,967)
210-4400	Grant Income	1,686,391	1,719,721	1,759,770	1,830,936	1,072,111	(758,825)
210-4405	Loan Repayments	<u>64,890</u>	<u>30,269</u>	<u>95,406</u>	<u>90,862</u>	<u>8,100</u>	<u>(82,762)</u>
	Total Community Development Revenues	<u>2,211,480</u>	<u>1,850,000</u>	<u>1,955,188</u>	<u>1,996,798</u>	<u>1,150,244</u>	<u>(846,554)</u>
<b>Expenditures</b>							
<b>Public Works</b>							
210-26-5300	Public Works - Professional Services	\$ -	\$ 445,474	\$ -	\$ -	\$ -	\$ -
210-26-5400	Public Works - Repairs & Maintenance	368,087	-	1,008,914	-	-	-
210-26-5400-01	Public Works - Repairs & Maintenance Sewer	198,894	-	-	110,000	110,000	-
210-26-5400-02	Public Works - Repairs & Maintenance Street/Sidewalk	717,267	200,239	140,000	675,000	275,219	(399,781)
210-26-5800-10	Public Works - Capital Outlay	<u>-</u>	<u>543,783</u>	<u>-</u>	<u>420,000</u>	<u>320,000</u>	<u>(100,000)</u>
	Total Public Works	<u>1,284,248</u>	<u>1,189,496</u>	<u>1,148,914</u>	<u>1,205,000</u>	<u>705,219</u>	<u>(499,781)</u>

**City of Berwyn  
Community Development Fund  
2018 Budget**

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
<b>Administration</b>							
210-42-5000	Community Development - Salaries	\$ 179,571	\$ 160,065	\$ 147,572	\$ 187,023	\$ 150,590	\$ (36,433)
210-42-5025	Community Development - Stipends Other	650	600	2,200	-	1,200	1,200
210-42-5030	Community Development - Sick Day Buy Back	2,379	8,934	6,265	6,814	6,950	136
210-42-5035	Community Development - Benefits	113,931	99,430	97,743	121,405	100,310	(21,095)
210-42-5205	Community Development - Utilities	2,942	10,727	1,860	2,400	2,400	-
210-42-5210	Community Development - Vehicle Gas & Oil	300	274	271	500	-	(500)
210-42-5215	Community Development - Telephone	2,252	1,135	936	1,800	1,500	(300)
210-42-5220	Community Development - Training, Dues, & Publications	-	-	2,872	3,500	3,640	140
210-42-5225	Community Development - Supplies	2,618	1,704	618	2,500	1,500	(1,000)
210-42-5235	Community Development - Postage & Printing	8,814	3,371	1,168	1,500	1,500	-
210-42-5290	Community Development - Other General Expenses	602	61	8	813	-	(813)
210-42-5300	Community Development - Professional Services	72,267	111,094	47,864	125,129	92,140	(32,989)
210-42-5400	Community Development - Repairs & Maintenance	3,963	84,307	167,828	204,560	4,560	(200,000)
210-42-5405	Community Development - Copier Maintenance	1,139	1,196	1,071	3,200	3,200	-
210-42-5625	Community Development - Internal Service Fund	-	37,296	3,531	30,154	6,574	(23,580)
210-42-5895	Community Development - Contingency	-	5,033	112,988	-	-	-
210-42-5710	Community Development - Bad Debt Expense	37,150	175,494	-	-	-	-
	Total Administration	<u>428,578</u>	<u>700,721</u>	<u>594,795</u>	<u>691,298</u>	<u>376,064</u>	<u>(315,234)</u>
<b>Program Expenditures</b>							
210-42-5105	Community Development - Community Programs	\$ 84,811	\$ 162,459	\$ 135,038	\$ 100,500	\$ 63,000	\$ (37,500)
	Total Community Development Expenditures	<u>1,797,637</u>	<u>2,052,676</u>	<u>1,878,747</u>	<u>1,996,798</u>	<u>1,144,283</u>	<u>(852,515)</u>
	Revenues Less Expenditures	413,843	(202,676)	76,441	-	5,961	<u>\$ 5,961</u>
	Fund Balance Beginning	<u>(287,608)</u>	<u>126,235</u>	<u>(76,441)</u>	<u>(76,441)</u>	<u>-</u>	
	Projected Ending Fund Balance	<u>\$ 126,235</u>	<u>\$ (76,441)</u>	<u>\$ -</u>	<u>\$ (76,441)</u>	<u>\$ 5,961</u>	

**City of Berwyn  
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## **Foreign Fire Fund**

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

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**PROGRAM MANAGER:** Foreign Fire Tax Board

**PROGRAM DESCRIPTION:**

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

**BUDGET SUMMARY:**

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

**City of Berwyn  
Foreign Fire Fund  
2018 Budget**

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
<b>Revenues</b>							
255-4800	Foreign Fire - Interest Income	\$ 8	\$ 8	\$ 10	\$ -	\$ -	\$ -
255-4055	Foreign Fire - Insurance Tax	44,825	44,670	49,327	44,670	45,000	330
	Total Foreign Fire Revenues	<u>44,833</u>	<u>44,678</u>	<u>49,337</u>	<u>44,670</u>	<u>45,000</u>	<u>330</u>
<b>Expenditures</b>							
255-5220	Foreign Fire - Training, Dues, & Publications	\$ 3,892	\$ 3,179	\$ 3,274	\$ 4,000	\$ 6,000	\$ 2,000
255-5225	Foreign Fire - Supplies	5,810	9,908	5,205	5,000	5,000	-
255-5290	Foreign Fire - Other General Expenses	-	663	4,850	5,000	5,000	-
255-5400	Foreign Fire - Repairs	10,026	2,976	3,065	6,370	5,000	(1,370)
255-5500	Foreign Fire - Equipment	17,742	11,025	6,356	6,000	10,000	4,000
255-5800	Foreign Fire - Capital	-	-	20,000	20,000	13,000	(7,000)
	Total Foreign Fire Expenditures	<u>37,470</u>	<u>27,751</u>	<u>42,750</u>	<u>46,370</u>	<u>44,000</u>	<u>(2,370)</u>
	Revenues Less Expenditures	7,363	16,927	6,587	(1,700)	1,000	<u>\$ 2,700</u>
	Fund Balance Beginning	<u>42,079</u>	<u>49,442</u>	<u>66,369</u>	<u>66,369</u>	<u>72,956</u>	
	Projected Ending Fund Balance	<u>\$ 49,442</u>	<u>\$ 66,369</u>	<u>\$ 72,956</u>	<u>\$ 64,669</u>	<u>\$ 73,956</u>	

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**Motor Fuel Tax Fund**

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

**City of Berwyn  
Motor Fuel Tax Fund  
2018 Budget**

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
<b>Revenues</b>							
215-4250	MFT - Reimbursements	\$ -	\$ 136,298	\$ -	\$ -	\$ -	\$ -
215-4410	MFT - State Allotment	1,661,230	1,483,957	1,465,605	1,626,685	1,504,600	(122,085)
215-4800	MFT - Interest Income	1,306	7,495	18,182	1,000	12,838	11,838
	Total MFT Revenues	<u>1,662,536</u>	<u>1,627,750</u>	<u>1,483,787</u>	<u>1,627,685</u>	<u>1,517,438</u>	<u>(110,247)</u>
<b>Expenditures</b>							
215-5205	MFT - Utilities	\$ 422,126	\$ 333,593	\$ 336,671	\$ 420,000	\$ 425,100	\$ 5,100
215-5225-05	MFT - Rock Salt	221,828	195,790	147,006	255,000	247,000	(8,000)
215-5300	MFT - Professional services	224,007	6,003	3,369	80,000	-	(80,000)
215-5400	MFT - Repair & Maintenance	693	-	8,192	-	-	-
215-5400-02	MFT - Repair & Maintenance Street/Sidewalk	34,113	-	-	357,685	367,000	9,315
215-5400-03	MFT - Repair & Maintenance Traffic Control	219,467	223,673	350,380	265,000	259,387	(5,613)
215-5800	MFT - Capital Projects (Project Construction)	-	344,017	168,446	250,000	218,000	(32,000)
215-5900	MFT - Transfer Out to General Fund	-	-	388,245	-	-	-
	Total MFT Expenditures	<u>1,122,234</u>	<u>1,203,076</u>	<u>1,402,309</u>	<u>1,627,685</u>	<u>1,516,487</u>	<u>(111,198)</u>
	Revenues less Expenditures	540,302	424,674	81,478	-	951	<u>\$ 951</u>
	Fund Balance Beginning	<u>690,491</u>	<u>1,230,793</u>	<u>1,655,467</u>	<u>1,655,467</u>	<u>1,736,945</u>	
	Projected Ending Fund Balance	<u>\$ 1,230,793</u>	<u>\$ 1,655,467</u>	<u>\$ 1,736,945</u>	<u>\$ 1,655,467</u>	<u>\$ 1,737,896</u>	

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**South Berwyn Corridor  
Tax Increment Financing District**

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

**City of Berwyn  
South Berwyn TIF Fund  
2018 Budget**

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
<b>Revenues</b>							
220-4000	Property Taxes - South Berwyn TIF	\$ 645,446	\$ 511,510	\$ 608,493	\$ 541,993	\$ 622,591	\$ 80,598
220-4800	Interest Income	644	369	301	-	-	-
220-4835	Miscellaneous Revenue	-	-	-	124,493	124,493	-
	Total South Berwyn TIF Revenues	<u>646,090</u>	<u>511,879</u>	<u>608,794</u>	<u>666,486</u>	<u>747,084</u>	<u>80,598</u>
<b>Expenditures</b>							
220-5200	TIF Management Services - BDC	\$ (2)	\$ 58,787	\$ 76,860	\$ -	\$ 94,997	\$ 94,997
220-5700	Sedgwick Project Installment Note - Principal	155,161	155,161	155,161	193,951	155,161	(38,790)
220-5705	Sedgwick Project Installment Note - Interest	33,747	24,438	15,128	17,456	5,819	(11,637)
220-5800	South Berwyn Corridor TIF - Expenses	91,840	5,741	3,386	-	-	-
220-5900	Transfer to Bond & Interest for Garage Debt	456,297	455,678	455,079	455,079	454,679	(400)
	Total South Berwyn TIF Expenditures	<u>737,043</u>	<u>699,805</u>	<u>705,614</u>	<u>666,486</u>	<u>710,656</u>	<u>44,170</u>
	Revenues less Expenditures	(90,953)	(187,926)	(96,820)	-	36,428	<u>\$ 36,428</u>
	Fund Balance Beginning	<u>93,110</u>	<u>2,157</u>	<u>(185,769)</u>	<u>(185,769)</u>	<u>(282,589)</u>	
	Projected Ending Fund Balance	<u>\$ 2,157</u>	<u>\$ (185,769)</u>	<u>\$ (282,589)</u>	<u>\$ (185,769)</u>	<u>\$ (246,161)</u>	

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**Harlem Avenue  
Tax Increment Financing District**

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

**City of Berwyn  
Harlem TIF  
2018 Budget**

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
<b>Revenues</b>							
223-4000	Property Taxes - Harlem Ave.	\$ 670,124	\$ 552,903	\$ 725,188	\$ 585,143	\$ 748,091	\$ 162,948
223-4800	Interest Income	2,982	1,305	516	-	-	-
223-4915	Debt Proceeds	<u>1,900,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Harlem TIF Revenues	<u>2,573,106</u>	<u>554,208</u>	<u>725,704</u>	<u>585,143</u>	<u>748,091</u>	<u>162,948</u>
<b>Expenditures</b>							
223-5200	TIF Management Services - BDC	\$ 551,339	\$ 545,921	\$ 235,156	\$ 168,980	\$ 353,193	\$ 184,213
223-5700	TIF Principal Expenses	68,280	94,603	124,238	98,843	103,272	4,429
223-5705	TIF Interest Expenses	61,592	78,560	92,216	74,320	69,891	(4,429)
223-5790	TIF Bond Issuance	51,200	-	-	-	-	-
223-5800	Harlem Avenue - TIF Expenses	<u>2,229,182</u>	<u>204,615</u>	<u>105,266</u>	<u>243,000</u>	<u>221,735</u>	<u>(21,265)</u>
	Total Harlem TIF Expenditures	<u>2,961,593</u>	<u>923,699</u>	<u>556,876</u>	<u>585,143</u>	<u>748,091</u>	<u>162,948</u>
	Revenues less Expenditures	(388,487)	(369,491)	168,828	-	-	<u>\$ -</u>
	Fund Balance Beginning	<u>245,413</u>	<u>(143,074)</u>	<u>(512,565)</u>	<u>(512,565)</u>	<u>(343,737)</u>	
	Projected Ending Fund Balance	<u>\$ (143,074)</u>	<u>\$ (512,565)</u>	<u>\$ (343,737)</u>	<u>\$ (512,565)</u>	<u>\$ (343,737)</u>	

**City of Berwyn  
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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  
2018 Budget**

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
<b>Revenues</b>							
230-4000	Property Taxes - Roosevelt Road	\$ 249,150	\$ 101,792	\$ 503,985	\$ 229,946	\$ 508,267	\$ 278,321
230-4800	Interest Income	727	58	196	-	-	-
230-4835	Miscellaneous Revenues	1,692	-	-	300,000	-	(300,000)
230-4915	Debt Proceeds	300,000	-	-	-	-	-
	Total Roosevelt TIF Revenues	<u>551,569</u>	<u>101,850</u>	<u>504,181</u>	<u>529,946</u>	<u>508,267</u>	<u>(21,679)</u>
<b>Expenditures</b>							
230-5800	Roosevelt Road - TIF Expenses	\$ 82,492	\$ 52,265	\$ -	\$ -	\$ -	\$ -
230-5200	TIF Management Services - BDC	179,868	30,529	182,385	247,327	317,271	69,944
230-5900	Transfer to Bond and Interest	269,999	287,559	282,619	282,619	277,434	(5,185)
	Total Roosevelt TIF Expenditures	<u>532,359</u>	<u>370,353</u>	<u>465,004</u>	<u>529,946</u>	<u>594,705</u>	<u>64,759</u>
	Revenues less Expenditures	19,210	(268,503)	39,177	-	(86,438)	<u>\$ (86,438)</u>
	Fund Balance Beginning	<u>538,927</u>	<u>558,137</u>	<u>289,634</u>	<u>289,634</u>	<u>328,811</u>	
	Projected Ending Fund Balance	<u>\$ 558,137</u>	<u>\$ 289,634</u>	<u>\$ 328,811</u>	<u>\$ 289,634</u>	<u>\$ 242,373</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  
2018 Budget**

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
<b>Revenues</b>							
400-26-4250	Public Works - Reimbursements	\$ -	\$ 169,799	\$ -	\$ -	\$ -	\$ -
400-4800	Interest Income	3,497	2,202	2,037	2,000	2,000	-
	Total Capital Projects Revenues	<u>3,497</u>	<u>172,001</u>	<u>2,037</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
<b>Expenditures</b>							
400-16-5800	IT Capital	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000
400-18-5800	Fire Capital	-	-	158,042	220,000	54,000	(166,000)
400-20-5800	Police Capital	-	-	346,550	500,500	343,050	(157,450)
400-26-5800	Public Works Capital	-	-	-	75,000	65,000	(10,000)
400-26-5800-31	Capital Outlay 2012 Bond Issue	88,843	-	26,208	250,000	265,000	15,000
400-32-5800	Recreation Capital	-	-	29,556	365,000	-	(365,000)
	Total Capital Projects Expenditures	<u>88,843</u>	<u>-</u>	<u>560,356</u>	<u>1,410,500</u>	<u>852,050</u>	<u>(558,450)</u>
	Revenues Less Expenditures	(85,346)	172,001	(558,319)	(1,408,500)	(850,050)	<u>\$ 558,450</u>
	Net Assets Beginning	<u>1,538,495</u>	<u>1,453,149</u>	<u>1,625,150</u>	<u>1,625,150</u>	<u>1,066,831</u>	
	Projected Ending Net Assets	<u>\$ 1,453,149</u>	<u>\$ 1,625,150</u>	<u>\$ 1,066,831</u>	<u>\$ 216,650</u>	<u>\$ 216,781</u>	

**City of Berwyn  
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**Debt Service Fund**

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

**City of Berwyn  
Debt Service Fund  
2018 Budget**

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
<b>Revenues</b>							
300-4000	Bond & Interest - Property Tax Revenue	\$ 5,583,519	\$ 6,204,391	\$ 6,391,076	\$ 6,103,160	\$ 6,603,160	\$ 500,000
300-4800	Interest Income	526	490	887	-	500	500
300-4915	Bond Proceeds	4,845,000	19,005,000	-	-	15,375,000	15,375,000
300-4917	Bond Premiums	-	2,278,565	-	-	-	-
300-4900	Transfer from Other Funds	1,136,296	5,752,329	4,033,816	5,258,816	4,906,183	(352,633)
	<b>Total Debt Service Revenues</b>	<u>11,565,341</u>	<u>33,240,775</u>	<u>10,425,779</u>	<u>11,361,976</u>	<u>26,884,843</u>	<u>15,522,867</u>
<b>Expenditures</b>							
300-5200	Paying Agent Fees	\$ 1,889	\$ 1,500	\$ 43,129	\$ -	\$ 52,500	\$ 52,500
300-5705	Interest Expense	11,445	6,105	18,620	-	-	-
300-5700-02	Principal G.O. Bonds Series 1999/2009 Series	1,820,000	1,880,000	1,965,000	1,965,000	2,055,000	90,000
300-5705-02	Interest G.O. Bonds Series 1999/2009 Series	278,850	224,250	160,800	160,800	82,200	(78,600)
300-5700-04	Principal G.O. Bonds Series 2002A Ogden	410,000	415,000	-	-	-	-
300-5705-07	Interest G.O. Bond Series 2007A	1,408,250	1,408,250	400,750	400,750	400,750	-
300-5700-08	Principal G.O. Bond Series 2007B	1,530,000	1,600,000	1,675,000	1,675,000	1,760,000	85,000
300-5705-08	Interest G.O. Bond Series 2007B	1,146,968	1,060,523	969,643	969,643	874,001	(95,642)
300-5700-09	Principal G.O. Bond Series 2008	-	-	-	-	85,000	85,000
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	16,388	16,388	16,388	-
300-5700-11	Principal G.O. Bonds Series 2010	150,000	175,000	175,000	175,000	175,000	-
300-5705-11	Interest G.O. Bonds Series 2010	413,719	409,219	374,969	374,969	367,979	(6,990)
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	178,588	277,595	99,007
300-5705-14	Interest G.O. Bonds Series 2013A	285,250	285,250	285,250	285,250	285,250	-
300-5700-15	Principal G.O. Bonds Series 2013B	-	-	-	-	15,250,000	15,250,000
300-5705-15	Interest G.O. Bonds Series 2013B	1,341,675	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	213,500	-
300-5705-17	Interest G.O. Bonds Series 2015A	737,694	1,629,263	1,629,263	1,629,263	1,629,263	-
300-5705-18	Interest G.O. Bonds Series 2015B	-	189,619	189,094	189,094	189,094	-
300-5700-20	Principal G.O. Bonds Series 2016A	-	-	225,000	225,000	205,000	(20,000)
300-5705-20	Interest G.O. Bonds Series 2016A	-	-	966,433	966,433	904,025	(62,408)
300-5790	Bond Issue Costs	163,853	266,898	-	-	125,000	125,000
300-5791	Bond Discount	64,843	-	-	-	-	-
300-5905	Transfer to Escrow	-	21,016,667	-	-	-	-
	<b>Total Debt Service Expenditures</b>	<u>11,096,492</u>	<u>33,241,275</u>	<u>11,522,732</u>	<u>11,361,976</u>	<u>26,884,843</u>	<u>15,522,867</u>
	Revenues Less Expenditures	468,849	(500)	(1,096,953)	-	-	\$ -
	Fund Balance Beginning	<u>669,905</u>	<u>1,138,754</u>	<u>1,138,254</u>	<u>1,138,254</u>	<u>41,301</u>	
	Projected Ending Fund Balance	<u>\$ 1,138,754</u>	<u>\$ 1,138,254</u>	<u>\$ 41,301</u>	<u>\$ 1,138,254</u>	<u>\$ 41,301</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.

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**Utilities Fund**

**PROGRAM MANAGER:** Director of Public Works

**PROGRAM DESCRIPTION:**

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

**SERVICES:**

 **Administration**

- Management of 19 full time employees
- Management of the yearly budget for the Water and Sewer Division
- Coordination of all calls for service.
- Monitors construction and grant permits for utility cuts in the City right-of-way.
- Work with other City departments to ensure safety and efficient distribution of drinking water.
- Supervision of daily operations of all services provided by the Division

 **Water Maintenance**

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

 **Sewer Maintenance**

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

**City of Berwyn  
Utilities Fund  
2018 Budget**

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
<b>Revenues</b>							
<b>Water and Sewer Revenues</b>							
500-4275	Water Sales - Commercial	\$ 3,382,125	\$ 3,426,360	\$ 3,311,887	\$ 3,537,939	\$ 3,667,217	\$ 129,278
500-4280	Water Sales - Residential	6,798,805	6,739,425	6,563,958	6,989,910	7,183,433	193,523
500-4290	Sales, Meter	50,397	37,366	30,588	40,000	35,000	(5,000)
500-4355	Fines, Other	1,130,359	921,100	1,032,887	850,000	935,815	85,815
500-4400	Grant Revenue	-	65,877	-	-	-	-
500-4800	Interest Income	6,312	4,080	2,449	6,500	2,000	(4,500)
500-4830	Damage to City Property	70,000	-	-	-	-	-
500-4835	Miscellaneous	4,847	2,900	33,959	2,500	2,500	-
500-4900	Transfer from Other Funds	-	455,191	-	-	-	-
	Total Water and Sewer Revenues	<u>11,442,845</u>	<u>11,652,299</u>	<u>10,975,728</u>	<u>11,426,849</u>	<u>11,825,965</u>	<u>399,116</u>
<b>Garbage Revenues</b>							
500-36-4300	Fees - Garbage	\$ 4,777,706	\$ 4,788,785	\$ 4,799,666	\$ 4,899,891	\$ 4,859,663	\$ (40,228)
500-36-4355	Fines - Garbage	328,260	231,167	124,349	250,000	224,256	(25,744)
	Total Garbage Revenues	<u>5,105,966</u>	<u>5,019,952</u>	<u>4,924,015</u>	<u>5,149,891</u>	<u>5,083,919</u>	<u>(65,972)</u>
	Total Utilities Fund Revenues	<u>16,548,811</u>	<u>16,672,251</u>	<u>15,899,743</u>	<u>16,576,740</u>	<u>16,909,884</u>	<u>333,144</u>
<b>Expenditures</b>							
<b>Water and Sewer Expenditures</b>							
500-44-5000	Water and Sewer - Salaries	\$ 963,873	\$ 1,223,298	\$ 1,202,927	\$ 1,240,646	\$ 1,264,874	\$ 24,228
500-44-5010	Water and Sewer - Overtime	108,586	105,776	94,654	109,000	105,000	(4,000)
500-44-5015	Water and Sewer - Uniform Stipend	945	6,349	8,990	6,500	8,250	1,750
500-44-5025	Water and Sewer - Other Stipends	8,132	7,884	8,984	9,200	9,200	-
500-44-5030	Water and Sewer - Sick Day Buyback	21,044	76,629	30,117	14,400	31,488	17,088
500-44-5035	Water and Sewer - Benefits	566,186	837,082	780,874	870,089	792,262	(77,827)
500-44-5205	Water and Sewer - Utilities	53,646	61,909	72,082	75,000	75,000	-
500-44-5210	Water and Sewer - Vehicle Gas and Oil	51,285	69,404	42,472	80,000	60,000	(20,000)
500-44-5215	Water and Sewer - Telephone	5,679	7,501	-	8,500	8,500	-
500-44-5220	Water and Sewer - Training, Dues & Publications	1,502	707	495	6,000	4,000	(2,000)
500-44-5225	Water and Sewer - Supplies	532,967	408,694	299,521	453,000	453,000	-
500-44-5235	Water and Sewer - Postage & Printing	55,320	50,823	44,379	63,048	51,000	(12,048)
500-44-5290	Water and Sewer - Other General Expenses	4,290	347	3,490	10,000	5,000	(5,000)
500-44-5300	Water and Sewer - Professional Services	266,116	310,098	296,131	277,689	307,350	29,661
500-44-5400	Water and Sewer - Repairs & Maintenance	164,221	85,774	71,544	345,000	90,000	(255,000)
500-44-5405	Water and Sewer - Copier Maintenance	17,661	955	1,265	16,000	2,000	(14,000)
500-44-5500	Water and Sewer - Equipment	5,838	8,375	-	12,500	5,000	(7,500)
500-44-5505	Water and Sewer - Equipment Lease	17,186	28,432	90,339	100,000	115,000	15,000
500-44-5600	Water and Sewer - Cost of Water	6,793,549	6,529,507	6,839,092	6,660,097	6,938,258	278,161
500-44-5605	Water and Sewer - Water Chemical Treatment	8,534	1,477	22,106	15,000	20,000	5,000
500-44-5625	Water and Sewer - Internal Service Fund	63,541	418,629	53,336	338,462	96,908	(241,554)
500-44-5690	Water and Sewer - Interdepartmental Charge	1,040,603	1,138,289	1,204,032	1,204,032	1,250,000	45,968
500-44-5705	Water and Sewer - Interest Expense	208,821	285,150	355,128	549,476	344,038	(205,438)
500-44-5710	Water and Sewer - Bad Debt Expense	621,829	147,257	17,669	55,000	55,000	-
500-5790	Water and Sewer - Bond Issuance Cost	70,369	27,757	-	-	-	-
500-44-5800	Water and Sewer - Capital Outlay	7,568	1,291	607,615	640,000	500,000	(140,000)
500-44-5800-41	Water and Sewer - Residential Flood Mitigation Program	263,588	154,908	121,475	250,000	250,000	-
500-44-5850	Water and Sewer - Depreciation	3,758,410	3,861,695	3,938,929	-	-	-
	Total Water and Sewer Expenditures	<u>15,681,289</u>	<u>15,855,997</u>	<u>16,207,646</u>	<u>13,408,639</u>	<u>12,841,128</u>	<u>(567,511)</u>
<b>Garbage Expenditures</b>							
500-36-5300	Garbage - Professional Services	\$ 4,473,639	\$ 4,498,022	\$ 4,547,034	\$ 4,607,109	\$ 4,587,924	\$ (19,185)
	Total Garbage Expenditures	<u>4,473,639</u>	<u>4,498,022</u>	<u>4,547,034</u>	<u>4,607,109</u>	<u>4,587,924</u>	<u>(19,185)</u>
	Total Utilities Fund Expenditures	<u>20,154,928</u>	<u>20,354,019</u>	<u>20,754,680</u>	<u>18,015,748</u>	<u>17,429,052</u>	<u>(586,696)</u>
	Revenues Less Expenditures	(3,606,117)	(3,681,768)	(4,854,937)	(1,439,008)	(519,168)	\$ 919,840
	Net Assets Beginning (As Restated)	<u>22,616,510</u>	<u>19,010,393</u>	<u>15,328,625</u>	<u>15,328,625</u>	<u>10,473,688</u>	
	Projected Ending Net Assets	<u>\$ 19,010,393</u>	<u>\$ 15,328,625</u>	<u>\$ 10,473,688</u>	<u>\$ 13,889,617</u>	<u>\$ 9,954,520</u>	

**City of Berwyn  
2018  
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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## **Parking Garage Fund**

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

**City of Berwyn  
Parking Garage Fund  
2018 Budget**

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
<b>Revenues</b>							
550-4120	Permits - Commuter Parking	\$ 48,375	\$ 43,125	\$ 44,625	\$ 50,000	\$ 45,000	\$ (5,000)
550-4210	Commuter Permits	156,419	138,241	127,789	125,000	127,500	2,500
550-4815	Retail Rent	77,980	50,000	53,200	50,000	52,000	2,000
	Total Parking Garage Revenues	<u>282,774</u>	<u>231,366</u>	<u>225,614</u>	<u>225,000</u>	<u>224,500</u>	<u>(500)</u>
<b>Expenditures</b>							
550-5205	Utilities	\$ 18,739	\$ 19,592	\$ 14,010	\$ 20,000	\$ 20,000	\$ -
550-5225	Supplies	-	319	4,608	1,000	1,000	-
550-5300	Professional Services	4,660	12,460	30,379	12,500	35,000	22,500
550-5400	Repairs & Maintenance	11,567	28,225	18,591	30,000	25,000	(5,000)
550-5625	Internal Service Charges	-	5,564	461	4,498	1,230	(3,268)
550-5850	Depreciation	233,231	233,231	233,231	-	-	-
	Total Parking Garage Expenditures	<u>268,197</u>	<u>299,391</u>	<u>301,280</u>	<u>67,998</u>	<u>82,230</u>	<u>14,232</u>
	Revenues Less Expenditures	14,577	(68,025)	(75,666)	157,002	142,270	<u>\$ (14,732)</u>
	Net Assets Beginning	<u>10,162,593</u>	<u>10,177,170</u>	<u>10,109,145</u>	<u>10,109,145</u>	<u>10,033,479</u>	
	Projected Ending Net Assets	<u>\$ 10,177,170</u>	<u>\$ 10,109,145</u>	<u>\$ 10,033,479</u>	<u>\$ 10,266,147</u>	<u>\$ 10,175,749</u>	

**City of Berwyn  
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## **Internal Service Fund**

The Internal Service Fund is used to account for the City's self insurance pool. The City is self insured for workmen's compensation as well as general liability coverage. Interfund charges represent charges to other City funds for insurance coverage. The interfund charges are allocated back to other departments based on a five-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  
2018 Budget**

Account Number	Account Name	2015 Balance	2016 Balance	2017 Projected	2017 Budget	2018 Budget	Requested Budget Change
<b>Revenues</b>							
600-4250	Reimbursements	\$ 59,568	\$ 669	\$ -	\$ -	\$ -	\$ -
600-4302	Interfund Charges	1,205,824	2,365,654	650,751	1,912,632	924,110	(988,522)
600-4800	Interest Income	-	125	-	-	-	-
	Total Revenues	<u>1,265,392</u>	<u>2,366,448</u>	<u>650,751</u>	<u>1,912,632</u>	<u>924,110</u>	<u>(988,522)</u>
<b>Expenditures</b>							
600-5630	Premiums - Liability Insurance	\$ 291,318	\$ 315,195	\$ 287,846	\$ 295,000	\$ 290,934	\$ (4,066)
600-5640	Premiums - Property Insurance	136,212	140,922	121,978	140,000	134,831	(5,169)
600-5645	Premiums - Workmen's Compensation	206,802	176,211	159,857	225,000	187,096	(37,904)
600-5650	Claims - General Liability	911,421	(194,384)	(107,390)	485,000	154,721	(330,279)
600-5655	Claims - Workmen's Compensation	<u>511,337</u>	<u>1,830,643</u>	<u>1,012,460</u>	<u>767,632</u>	<u>994,528</u>	<u>226,896</u>
	Total Expenditures	<u>2,057,090</u>	<u>2,268,587</u>	<u>1,474,751</u>	<u>1,912,632</u>	<u>1,762,110</u>	<u>(150,522)</u>
	Revenues Less Expenditures	(791,698)	97,861	(824,000)	-	(838,000)	<u>\$ (838,000)</u>
	Net Assets (Deficit) Beginning	<u>2,406,050</u>	<u>1,614,352</u>	<u>1,712,213</u>	<u>1,712,213</u>	<u>888,213</u>	
	Projected Ending Net Assets (Deficit)	<u>\$ 1,614,352</u>	<u>\$ 1,712,213</u>	<u>\$ 888,213</u>	<u>\$ 1,712,213</u>	<u>\$ 50,213</u>	

**City of Berwyn  
2018  
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For the Fiscal Year Beginning January 1, 2018

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**Appendix A**

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

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

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

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

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

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

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

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

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

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

**City of Berwyn  
2018  
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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**Appendix A**

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

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

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

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

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

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

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

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

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

**City of Berwyn  
2018  
Annual Budget**

For the Fiscal Year Beginning January 1, 2018

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**Appendix A**

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

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

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

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

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

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

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

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

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

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