



2019 Annual Budget

For the Fiscal Year Beginning January 1, 2019



The City of Berwyn

Robert J. Lovero
Mayor

A Century of Progress with Pride

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2019 Annual Budget

Members of the City Council

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

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

Administrators

Robert Lovero
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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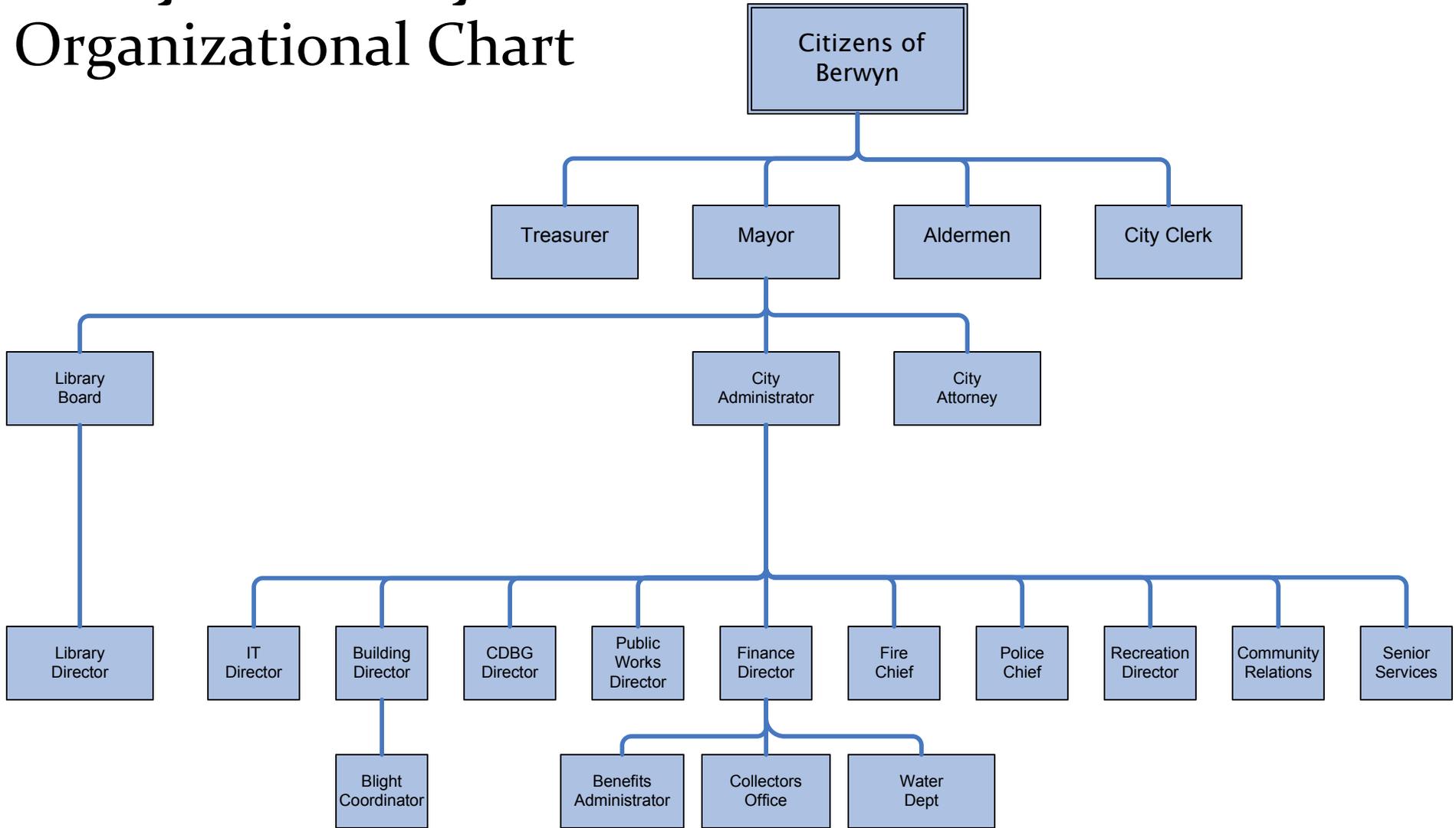
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City of Berwyn Organizational Chart



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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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2019 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 and employees 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.

We will continue our plan to solve the City's inherited financial issues including the unfunded pension liabilities. 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 maintained our liquidity goals in the Fund Balance, and we are making significant progress with our plan to fully fund the Police and Fire pensions as required per state law. Additionally, we have provided a balanced plan that addresses our overall bond indebtedness.

Finally, this budget reinforces Berwyn's historic balance between neighborhood issues and responsible economic development. Home values have increased substantially and we expect this trend to continue. Our strategic economic development efforts have invigorated neighborhoods and commercial corridors and 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

During 2018, the City passed a deficit General Fund budget for the first time in recent history. Throughout the 2019 budget process, the City scrutinized each budget line item to identify potential cost savings and revenue increases to prevent a reoccurring deficit budget. As a result, the 2019 General Fund budget estimates revenues to exceed expenditures by approximately \$1,000, resulting in a balanced budget. The City committed to address the General Fund budget deficit without significantly increasing property taxes. The projected General Fund balance of \$12.4 million provides stability in the funding necessary to pay for crucial City services that are the backbone of any strong community such as police, fire and public works.

Maintaining Required Reserve Levels

Per the City's Fund Balance Policy, the General and Library Funds are to maintain an unassigned fund balance (an amount that is not earmarked for any specific purpose) that is at least 16% of the following year's expenditure budget. At the end of 2018, the General Fund continued to meet its reserve requirement as its estimated ending fund balance is \$12.4 million (21.7% of the 2019 General Fund expenditure budget).

The Library anticipates increasing its total fund balance by \$344,000 and therefore, the projected 2018 ending fund balance for the Library is \$1.8 million. As such, the Library board has decided to direct a portion of its fund balance toward essential capital expenditures in 2019. Even after approximately \$400,000 in capital expenditures, the estimated 2019 Library Fund balance of \$1.5 million remains at a healthy 40% of the current year budgeted expenditures.

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.

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 various challenges it faces with existing revenue streams and expenditure commitments. In addition, the City also strives to reduce its current debt burden and minimize future interest costs.

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Budgetary Structure

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. 26th St., Berwyn, IL 60402. The main phone line is (708)788-2660. Berwyn's city government consists of the mayor, city clerk, city treasurer, eight aldermen, and a city administrator, all of whom preside over 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, 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
2019 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>2019 Budget</u>								
Revenues								
Taxes	\$ 43,586,802	\$ 3,392,808	\$ -	\$ 57,000	\$ -	\$ 929,192	\$ 1,119,351	\$ 605,533
Licenses and Permits	3,584,000	-	-	-	-	-	-	-
Charges for Services	1,902,000	-	-	-	-	-	-	-
Fines	4,958,643	16,000	-	-	-	-	-	-
Intergovernmental Revenues	120,000	110,821	1,528,701	-	1,700,000	-	-	-
Miscellaneous Revenues	2,677,270	750	-	-	35,000	-	-	-
Other Financing Sources	30,507,500	-	24,192	-	-	-	-	-
Total Revenues	<u>87,336,215</u>	<u>3,520,379</u>	<u>1,552,893</u>	<u>57,000</u>	<u>1,735,000</u>	<u>929,192</u>	<u>1,119,351</u>	<u>605,533</u>
Expenditures								
General Government	\$ 10,117,056	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	68,706,261	-	-	57,000	-	-	-	-
Public Works	6,186,359	-	925,901	-	1,694,734	-	-	-
Economic Development	230,847	-	549,722	-	-	237,988	964,316	123,334
Culture and Recreation	2,094,187	3,822,124	77,270	-	-	-	-	-
Garbage	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	173,163	15,000
Water and Sewer	-	-	-	-	-	-	-	-
Municipal Garage	-	-	-	-	-	-	-	-
Claims expense	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	536,167	-	293,395
Total Expenditures	<u>87,334,710</u>	<u>3,822,124</u>	<u>1,552,893</u>	<u>57,000</u>	<u>1,694,734</u>	<u>774,155</u>	<u>1,137,479</u>	<u>431,729</u>
Surplus / (Deficit)	<u>1,505</u>	<u>(301,745)</u>	<u>-</u>	<u>-</u>	<u>40,266</u>	<u>155,037</u>	<u>(18,128)</u>	<u>173,804</u>
Projected Beginning Fund Balance	<u>12,355,872</u>	<u>1,842,346</u>	<u>(251,554)</u>	<u>61,066</u>	<u>1,653,030</u>	<u>(150,265)</u>	<u>23,815</u>	<u>5,702</u>
Estimated Ending Fund Balance	<u>\$ 12,357,377</u>	<u>\$ 1,540,601</u>	<u>\$ (251,554)</u>	<u>\$ 61,066</u>	<u>\$ 1,693,296</u>	<u>\$ 4,772</u>	<u>\$ 5,687</u>	<u>\$ 179,506</u>

**City of Berwyn
Budget Summary - All Funds
2019 Budget**

Fund	Capital Projects Fund	Debt Service Fund	Utilities Fund	Parking Garage Fund	Internal Service Fund	Total All Funds
<u>2019 Budget</u>						
Revenues						
Taxes	\$ -	\$ 7,103,161	\$ -	\$ -	\$ -	\$ 56,793,847
Licenses and Permits	-	-	-	45,000	-	3,629,000
Charges for Services	-	-	16,845,000	120,000	924,110	19,791,110
Fines	-	-	1,625,000	-	-	6,599,643
Intergovernmental Revenues	-	-	-	-	-	3,459,522
Miscellaneous Revenues	-	1,000	32,000	55,000	-	2,801,020
Other Financing Sources	-	5,205,370	-	-	-	35,737,062
Total Revenues	<u>-</u>	<u>12,309,531</u>	<u>18,502,000</u>	<u>220,000</u>	<u>924,110</u>	<u>128,811,204</u>
Expenditures						
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,117,056
Public Safety	339,500	-	-	-	-	69,102,761
Public Works	310,500	-	-	-	-	9,117,494
Economic Development	-	-	-	-	-	2,106,207
Culture and Recreation	100,000	-	-	-	-	6,093,581
Garbage	-	-	4,907,350	-	-	4,907,350
Debt Service	-	11,908,403	338,788	-	-	12,435,354
Water and Sewer	-	-	12,771,722	-	-	12,771,722
Municipal Garage	-	-	-	79,730	-	79,730
Claims expense	-	-	-	-	1,541,500	1,541,500
Other Financing Uses	-	-	-	-	-	829,562
Total Expenditures	<u>750,000</u>	<u>11,908,403</u>	<u>18,017,860</u>	<u>79,730</u>	<u>1,541,500</u>	<u>129,102,317</u>
Surplus / (Deficit)	<u>(750,000)</u>	<u>401,128</u>	<u>484,140</u>	<u>140,270</u>	<u>(617,390)</u>	<u>(291,113)</u>
Projected Beginning Fund Balance	<u>766,290</u>	<u>38,928</u>	<u>10,936,428</u>	<u>9,987,189</u>	<u>619,827</u>	<u>37,888,673</u>
Estimated Ending Fund Balance	<u>\$ 16,290</u>	<u>\$ 440,056</u>	<u>\$ 11,420,568</u>	<u>\$ 10,127,459</u>	<u>\$ 2,437</u>	<u>\$ 37,597,560</u>

**City of Berwyn
General Fund Summary
2019 Budget**

	2016	2017	2018	2018	2019	Requested Budget Change	
	Balance	Balance	Projected	Budget	Budget	Amount	Percent
Revenues							
Taxes	\$ 41,369,351	\$ 40,747,325	\$ 42,509,166	\$ 41,519,962	\$ 43,586,802	\$ 2,066,840	5%
Licenses and Permits	3,625,012	3,672,370	3,563,924	3,696,600	3,584,000	(112,600)	-3%
Charges for Services	1,690,521	1,819,564	1,960,061	1,856,500	1,902,000	45,500	2%
Fines	6,304,638	5,152,173	4,228,269	5,634,328	4,958,643	(675,685)	-12%
Intergovernmental Revenues	115,184	118,266	119,999	120,000	120,000	-	0%
Miscellaneous Revenues	2,527,995	5,758,578	2,671,522	2,835,640	2,677,270	(158,370)	-6%
Other Financing Sources	<u>506,603</u>	<u>-</u>	<u>7,242</u>	<u>30,511,000</u>	<u>30,507,500</u>	<u>(3,500)</u>	0%
TOTAL REVENUES	<u>56,139,304</u>	<u>57,268,276</u>	<u>55,060,184</u>	<u>86,174,030</u>	<u>87,336,215</u>	<u>1,162,185</u>	1%
Expenditures							
Mayor	\$ 154,589	\$ 153,122	\$ 160,463	\$ 154,979	\$ 160,427	\$ 5,448	4%
City Administrator	454,423	456,557	472,159	470,882	550,959	80,077	17%
Clerk	222,274	261,739	260,186	261,007	186,874	(74,133)	-28%
Treasurer	36,383	46,136	51,268	53,170	53,879	709	1%
Council	208,377	232,447	272,924	249,604	286,643	37,039	15%
Legal	840,366	1,016,730	1,054,982	832,997	988,345	155,348	19%
Finance	1,668,241	1,554,902	1,559,251	1,498,480	1,549,797	51,317	3%
Information Technology	1,190,585	1,246,859	1,261,442	1,284,986	1,326,638	41,652	3%
Statutory	127,013	118,590	116,122	106,090	113,494	7,404	7%
Fire	13,370,387	12,974,342	12,993,589	28,194,522	28,137,165	(57,357)	0%
Police	25,374,222	24,287,780	25,072,286	40,329,292	40,498,728	169,436	0%
Fire and Police Commission	65,190	46,528	56,589	91,799	70,368	(21,431)	-23%
Building / Neighborhood Affairs	1,693,527	1,801,435	1,755,880	1,800,442	1,803,500	3,058	0%
Public Works	4,394,623	7,331,454	4,010,256	4,644,521	4,382,859	(261,662)	-6%
Zoning	15,546	9,532	9,414	15,847	15,847	-	0%
Committee and Planning	212,675	210,811	216,863	226,000	215,000	(11,000)	-5%
Recreation	1,631,041	1,633,247	1,547,190	1,622,936	1,603,409	(19,527)	-1%
Community Relations	5,383	5,383	5,383	6,808	6,783	(25)	0%
Senior Services	404,991	402,630	449,418	393,327	483,995	90,668	23%
Bond Issuance	-	-	-	500,000	500,000	-	0%
Transfer to other funds	4,694,092	3,371,116	4,400,000	4,244,103	4,400,000	155,897	4%
Transfer to Escrow Account	<u>5,977,839</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
Total General Fund Expenditures	<u>62,741,767</u>	<u>57,161,340</u>	<u>55,725,665</u>	<u>86,981,792</u>	<u>87,334,710</u>	<u>352,918</u>	0%
Revenues less Expenditures	(6,602,463)	106,936	(665,481)	(807,762)	1,505	<u>809,267</u>	
Fund Balance Beginning (As Restated)	<u>19,516,880</u>	<u>12,914,417</u>	<u>13,021,353</u>	<u>13,021,353</u>	<u>12,355,872</u>		
Projected Ending Fund Balance	<u>\$ 12,914,417</u>	<u>\$ 13,021,353</u>	<u>\$ 12,355,872</u>	<u>\$ 12,213,591</u>	<u>\$ 12,357,377</u>		

**City of Berwyn
2019
Annual Budget**

For the Fiscal Year Beginning January 1, 2019

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 2019 the City plans to issue \$30 million of bonds for pension funding. This issuance causes the total budgeted 2019 revenue to be significantly higher than 2018 and 2017.

Summary of General Fund Property Taxes			
Revenue Year	2017	Projected	Budgeted
Levy Year	2016	2017	2018
Property Taxes	\$ 21,326,025	\$ 21,915,462	\$ 21,960,811
Total Revenues	57,268,276	55,060,184	87,336,215
% of total	37%	40%	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
2019
Annual Budget**

For the Fiscal Year Beginning January 1, 2019

Revenue Streams

Revenue Year Levy Year	Composition of Property Taxes	
	2018 2017	2019 2018
Corporate	\$ 19,195,765	\$ 19,195,765
Fire Pension	1,256,415	1,255,220
Police Pension	1,463,282	1,509,826
Total General Fund	21,915,462	21,960,811
Library	3,392,808	3,392,808
Bond and Interest	6,603,160	7,103,161
Total Levy	<u>\$ 31,911,430</u>	<u>\$ 32,456,780</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. The state sales tax is 1% and the home rule sales tax is 1.75%.

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
2019
Annual Budget**

For the Fiscal Year Beginning January 1, 2019

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 2017 through 2019. Amounts for 2017 are actual, 2018 amounts are a projection based on actual receipts during the year. The 2019 budget is based on 2018 projections, past years' trends and information provided by the Illinois Municipal League.

Summary of Other Tax Revenue			
Revenue Year	2017	Projected 2018	Budgeted 2019
State Income	6,612,784	7,065,428	7,265,816
1% State Sales	3,852,290	4,098,035	4,052,095
Home Rule Sales	2,683,029	2,765,483	3,953,130
Municipal Utility	2,994,314	3,002,780	2,975,000
Real Estate Transfer	1,890,665	2,280,564	2,000,000
All other	1,388,218	1,381,414	1,379,950
Total Other Taxes	\$ 19,421,300	\$ 20,593,704	\$ 21,625,991
Total General Fund Revenues	\$ 57,268,276	\$ 55,060,184	\$ 87,336,215
Other taxes as a % of Total Revenues	34%	37%	25%

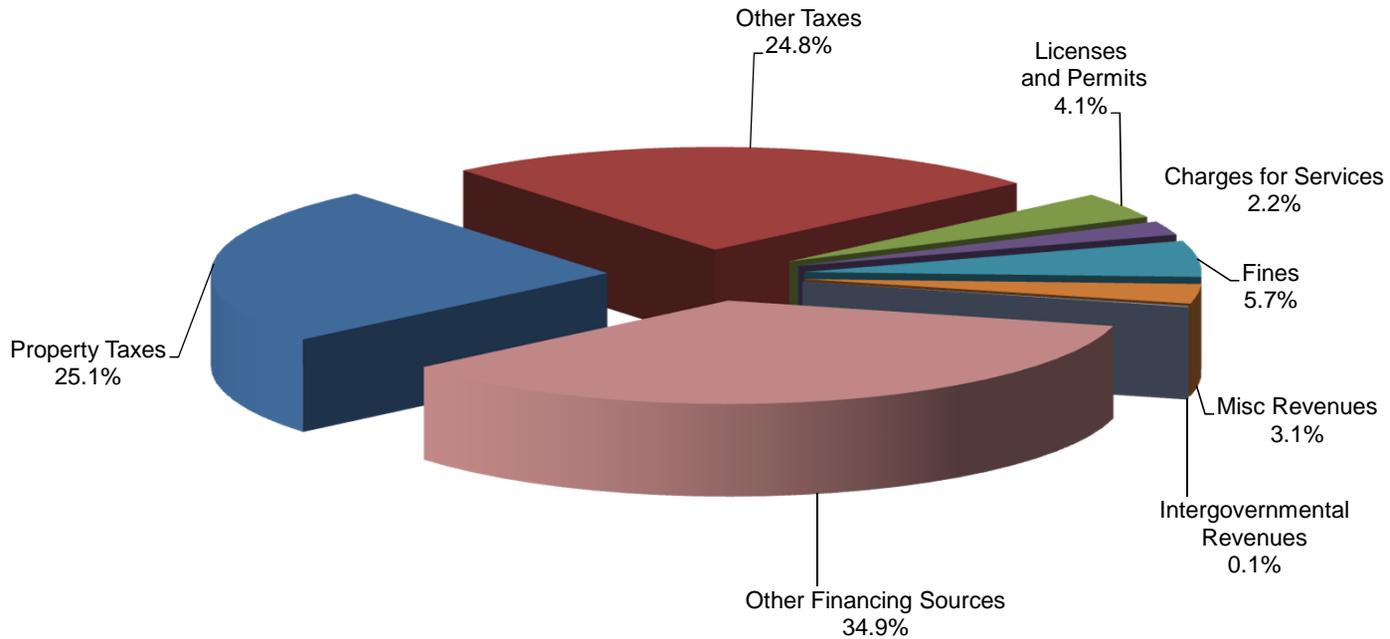
The table above shows that income tax revenue has risen significantly since 2017, and this trend is expected to continue in 2019. Also, state sales tax is projected to experience a modest increase in 2018. The City has elected to increase the home rule sales tax to 1.75%, effective July 1st, 2019. As a result, the revenue for home rule sales tax is expected to reach \$3.9 million in 2019. Real estate transfer and other taxes are projected to remain similar to 2018 as a result of a stable economic outlook for 2019.

The following pages show the details of the 2019 budgeted revenue lines in the General Fund.

**City of Berwyn
Summary of General Fund Revenues
2019 Budget**

Revenue	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change	
						Amount	Percent
Property Taxes	\$ 21,732,115	\$ 21,326,025	\$ 21,915,462	\$ 21,915,462	\$21,960,811	\$ 45,349	0%
Other Taxes	19,637,236	19,421,300	20,593,704	19,604,500	21,625,991	2,021,491	10%
Licenses and Permits	3,625,012	3,672,370	3,563,924	3,696,600	3,584,000	(112,600)	-3%
Charges for Services	1,690,521	1,819,564	1,960,061	1,856,500	1,902,000	45,500	2%
Fines	6,304,638	5,152,173	4,228,269	5,634,328	4,958,643	(675,685)	-12%
Miscellaneous Revenues	2,527,995	5,758,578	2,671,522	2,835,640	2,677,270	(158,370)	-6%
Intergovernmental Revenues	115,184	118,266	119,999	120,000	120,000	-	0%
Other Financing Sources	<u>506,603</u>	<u>-</u>	<u>7,242</u>	<u>30,511,000</u>	<u>30,507,500</u>	<u>(3,500)</u>	0%
Total General Fund Revenues	\$ 56,139,304	\$ 57,268,276	\$ 55,060,184	\$ 86,174,030	\$ 87,336,215	\$ 1,162,185	1%

General Fund Revenues by Type



**City of Berwyn
General Fund Revenues
2019 Budget**

Account Number	Revenue	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change Amount	Percent
Taxes								
100-4000	Taxes - Property Corporate	\$ 18,606,380	\$ 18,899,455	\$ 19,195,765	\$ 19,195,765	\$ 19,195,765	\$ -	0%
100-4005	Taxes - Personal Prp Replacement	224,044	248,383	212,872	230,000	213,000	(17,000)	-7%
100-4010	Taxes - State Income	6,819,192	6,612,784	7,065,428	6,565,000	7,265,816	700,816	11%
100-4015	Taxes - 1% State Sales	3,802,911	3,852,290	4,098,035	3,948,000	4,052,095	104,095	3%
100-4020	Taxes - Home Rule Sales	2,761,930	2,683,029	2,765,483	2,739,000	3,953,130	1,214,130	44%
100-4025	Taxes - Municipal Utility	3,090,740	2,994,314	3,002,780	3,044,000	2,975,000	(69,000)	-2%
100-4030	Taxes - Liquor	189,612	174,507	156,326	181,000	155,000	(26,000)	-14%
100-4035	Taxes - Real Estate Transfer	1,905,205	1,890,665	2,280,564	1,898,000	2,000,000	102,000	5%
100-4040	Taxes - Gasoline	333,273	366,625	366,367	365,000	366,000	1,000	0%
100-4045	Taxes - Parking Lot	1,420	1,280	1,200	1,500	1,200	(300)	-20%
100-4050	Taxes - Video	9,055	5,594	2,123	6,000	2,100	(3,900)	-65%
100-4051	Taxes - Video Gaming	497,269	588,858	639,870	624,000	640,000	16,000	3%
100-4060	Taxes - Miscellaneous	2,585	2,971	2,657	3,000	2,650	(350)	-12%
100-18-4000	Taxes - Property Fire Pension	1,573,408	1,181,376	1,256,415	1,256,415	1,255,220	(1,195)	0%
100-20-4000	Taxes - Property Police Pension	1,552,327	1,245,194	1,463,282	1,463,282	1,509,826	46,544	3%
	Total Taxes	<u>41,369,351</u>	<u>40,747,325</u>	<u>42,509,166</u>	<u>41,519,962</u>	<u>43,586,802</u>	<u>2,066,840</u>	<u>5%</u>
Licenses & Permits								
100-4100	Vehicle Licenses - Passenger	1,255,705	1,303,102	1,278,583	1,315,000	1,300,000	(15,000)	-1%
100-4105	Vehicle Licenses - RV	514	595	373	600	500	(100)	-17%
100-4110	Vehicle Licenses - Truck	148,733	179,454	183,968	170,000	185,000	15,000	9%
100-4115	Vehicle Licenses - other	13,612	15,694	15,044	16,000	16,000	-	0%
100-4120	Permits - Commuter Parking	141,054	115,022	126,554	129,000	126,500	(2,500)	-2%
100-4125	Permits - Municipal Parking	136,164	143,475	139,845	144,000	139,500	(4,500)	-3%
100-4130	Permits - Electric	40,380	73,574	66,355	70,000	65,000	(5,000)	-7%
100-4135	Permits - Building	81,148	175,452	165,643	137,000	165,000	28,000	20%
100-4140	Permits - Local Improvement	795,143	732,326	646,810	769,000	646,000	(123,000)	-16%
100-4145	Licenses - Business	557,585	434,287	551,033	494,000	550,000	56,000	11%
100-4150	Licenses - Liquor	199,738	172,593	198,341	200,000	198,000	(2,000)	-1%
100-4160	Licenses - Pet Tag	12,015	12,628	12,900	13,000	13,000	-	0%
100-4165	Escrow Default & Service Charges	91,677	212,588	99,595	102,000	100,000	(2,000)	-2%
100-4170	Electric Sign Inspection	79,062	37,390	19,280	67,000	19,500	(47,500)	-71%
100-4175	Certificate of Compliance	72,482	64,190	59,600	70,000	60,000	(10,000)	-14%
	Total Licenses & Permits	<u>3,625,012</u>	<u>3,672,370</u>	<u>3,563,924</u>	<u>3,696,600</u>	<u>3,584,000</u>	<u>(112,600)</u>	<u>-3%</u>

**City of Berwyn
General Fund Revenues
2019 Budget**

Account Number	Revenue	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change Amount	Percent
Charges for Services								
100-4200	Sale of Gas (from COB pumps)	71,267	72,240	85,338	75,000	77,500	2,500	3%
100-4210	Commuter Parking Meters	37,806	35,150	33,565	38,000	33,500	(4,500)	-12%
100-4240	Recycling Rebate	85,724	76,818	60,881	80,000	10,000	(70,000)	-88%
100-4245	Sidewalk Construction	51,165	50,900	43,125	60,000	50,000	(10,000)	-17%
100-18-4215	Paramedic Collections	743,183	847,779	876,170	900,000	875,000	(25,000)	-3%
100-18-4299	Other Fees for Service	6,537	3,972	6,579	6,200	5,000	(1,200)	-19%
100-18-4299-09	Other Fees for Service CPR Training Fees	502	285	540	800	500	(300)	-38%
100-20-4299-11	Other Fees for Service Insurance Reports	16,340	13,090	13,955	12,500	13,000	500	4%
100-20-4299-13	Other Fees for Service False Alarm Activation	75	300	-	-	-	-	-
100-20-4299-17	Other Fees for Service Sex Offender Registration	1,975	1,705	1,210	2,000	1,500	(500)	-25%
100-20-4299-19	Other Fees for Service Fingerprinting	2,580	2,370	2,300	2,000	2,000	-	0%
100-20-4299-21	Other Fees for Service Property Room	(94)	14,650	7,219	7,500	8,000	500	7%
100-20-4299-23	Other Fees for Service Miscellaneous	12,489	3,366	-	2,500	-	(2,500)	-100%
100-24-4285	Plumbing Inspection	137,015	121,470	284,805	130,000	285,000	155,000	119%
100-30-4255-02	Special Event Revenue National Night Out	586	350	638	-	-	-	-
100-32-4225	Recreation Revenues	918	879	1,060	1,000	1,000	-	0%
100-32-4225-01	Recreation Revenues Athletics	80,359	79,017	79,776	80,000	80,000	-	0%
100-32-4225-02	Recreation Revenues Adult Programs	19,287	25,037	20,526	25,000	20,000	(5,000)	-20%
100-32-4225-03	Recreation Revenues Children's Programs	323,157	401,567	371,194	363,000	370,000	7,000	2%
100-32-4225-04	Recreation Revenues Pool	53,112	36,626	37,412	41,000	37,000	(4,000)	-10%
100-32-4225-05	Recreation Revenues Concessions	-	-	586	-	-	-	-
100-32-4255	Special Event Revenue	12,575	-	-	-	-	-	-
100-32-4270	Rental Revenue	610	600	550	-	500	500	-
100-32-4270	Rental Revenue	125	-	-	-	-	-	-
100-46-4255-03	Special Event Revenue Senior Breakfast	2,000	3,720	1,100	2,000	1,000	(1,000)	-50%
100-46-4299	Other Fees for Service	31,228	27,673	31,533	28,000	31,500	3,500	13%
Total Charges for Services		1,690,521	1,819,564	1,960,061	1,856,500	1,902,000	45,500	2%
Fines								
100-20-4310	Fees - Towing	8,060	6,420	9,856	10,000	10,000	-	0%
100-20-4311	Fines - Impound Vehicles	172,800	135,600	108,000	135,000	100,000	(35,000)	-26%
100-20-4315	Fines - Parking Tickets	1,650,757	1,757,772	1,807,498	2,030,772	1,950,000	(80,772)	-4%
100-20-4320	Fines - Cook County Court	75,355	83,005	62,605	78,000	48,500	(29,500)	-38%
100-20-4325	Fines - Local Ordinance	17,385	26,540	20,669	26,500	25,000	(1,500)	-6%
100-20-4330	Fines - Adjudication Court	-	-	160,078	-	-	-	-
100-20-4340	Fines - Compliance Tickets	95,069	62,182	60,305	65,000	62,500	(2,500)	-4%
100-20-4345	Fines - Red Light Photo Enforcement	3,866,208	2,793,313	1,969,328	2,850,000	2,517,643	(332,357)	-12%
100-20-4355-09	Fines - Other Booting	22,800	26,800	24,980	25,000	25,000	-	0%
100-20-4355-11	Fines - Other Cannabis Tickets	7,685	8,230	4,950	7,500	5,000	(2,500)	-33%
100-20-4355-31	Fines - Other Bail Bond Processing Fee	-	-	-	-	-	-	-
100-24-4325	Fines - Local Ordinance	388,969	252,311	-	406,556	215,000	(191,556)	-47%
100-24-4340	Fines - Compliance Tickets	(450)	-	-	-	-	-	-
Total Fines		6,304,638	5,152,173	4,228,269	5,634,328	4,958,643	(675,685)	-12%

**City of Berwyn
General Fund Revenues
2019 Budget**

Account Number	Revenue	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change Amount	Percent
Intergovernmental Revenues								
100-4410	State Allotment - Hwy Maint	115,184	118,266	119,999	120,000	120,000	-	0%
	Total Intergovernmental Revenues	<u>115,184</u>	<u>118,266</u>	<u>119,999</u>	<u>120,000</u>	<u>120,000</u>	<u>-</u>	<u>0%</u>
Other Miscellaneous Revenues								
100-4400	Grant Revenue	-	46,889	-	35,000	-	(35,000)	-100%
100-4690	Interdepartmental Charges	1,138,289	1,204,223	1,250,000	1,250,000	1,250,000	-	0%
100-4800	Interest Income	54,633	71,057	60,922	60,000	60,000	-	0%
100-4805	Franchises	427,760	440,551	415,359	450,000	415,000	(35,000)	-8%
100-4810	Cell Tower Rental	169,778	358,038	222,070	265,000	222,000	(43,000)	-16%
100-4815	Property Rental	6,705	10,447	4,399	8,000	5,000	(3,000)	-38%
100-4835	Miscellaneous Revenue	57,777	93,930	35,138	72,000	35,000	(37,000)	-51%
100-4840	P Card Rebate (American Express Rewards)	75,520	60,634	61,348	58,080	61,500	3,420	6%
100-12-4250	Reimbursements - Finance	444	-	-	-	-	-	-
100-18-4250	Reimbursements - Fire	20,018	21,123	20,006	21,000	20,000	(1,000)	-5%
100-18-4265	Sponsorships	94	81	-	-	-	-	-
100-18-4400	Grant Revenue - Fire	3,482	12,080	8,475	3,500	3,750	250	7%
100-18-4800	Interest Income - Fire	299	139	160	200	200	-	0%
100-20-4250	Reimbursements - Police	34,437	74,931	31,026	53,000	30,000	(23,000)	-43%
100-20-4400	Grant Revenue - Police	146,977	145,958	152,846	158,000	168,120	10,120	6%
100-20-4800	Interest Income - Police	33	127	174	60	200	140	233%
100-20-4850	Contributions - Police	13,007	3,530	4,146	3,300	4,000	700	21%
100-20-59-4250	Reimbursements - Police	70,184	64,361	60,440	65,000	65,000	-	0%
100-24-4250	Reimbursements - Building	310	4,690	-	500	-	(500)	-100%
100-24-4250-01	Reimbursements Buildings	109,887	106,155	95,463	105,000	95,000	(10,000)	-10%
100-24-4250-02	Reimbursements Elevators	9,283	7,850	7,650	9,000	7,500	(1,500)	-17%
100-26-35-4250	Reimbursements - Public Works - Streets	40,478	64,846	133,133	54,000	125,000	71,000	131%
100-26-35-4400	Grant Revenue - Public Works	41,100	2,861,011	(1,233)	55,000	-	(55,000)	-100%
100-30-4400	Grant Revenue - Committee & Planning	17,500	-	-	-	-	-	-
100-32-4400	Grant Revenue - Recreation	-	5,927	-	-	-	-	-
100-46-4400	Grant Revenue - Senior Services	90,000	17,744	110,000	110,000	110,000	-	0%
100-46-4405	Grant Revenue - Senior Services	-	82,256	-	-	-	-	-
	Total Other Miscellaneous Revenues	<u>2,527,995</u>	<u>5,758,578</u>	<u>2,671,522</u>	<u>2,835,640</u>	<u>2,677,270</u>	<u>(158,370)</u>	<u>-6%</u>
Other Financing Sources								
100-4820	Sale of City Property	28,075	-	7,242	11,000	7,500	(3,500)	-32%
100-4905	Capital Lease Proceeds	478,528	-	-	-	-	-	-
100-4915	Debt Proceeds	-	-	-	30,500,000	30,500,000	-	0%
	Total Other Financing Sources	<u>506,603</u>	<u>-</u>	<u>7,242</u>	<u>30,511,000</u>	<u>30,507,500</u>	<u>(3,500)</u>	<u>0%</u>
	Total General Fund Revenues	<u>\$ 56,139,304</u>	<u>\$ 57,268,276</u>	<u>\$ 55,060,184</u>	<u>\$ 86,174,030</u>	<u>\$ 87,336,215</u>	<u>\$ 1,162,185</u>	<u>1%</u>

**City of Berwyn
2019
Annual Budget**

For the Fiscal Year Beginning January 1, 2019

Significant Expenditures and Expenses

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

Summary of Expenditures/Expenses by Type			
Fiscal Year	2017	Projected 2018	Budgeted 2019
Salaries	\$ 28,621,160	\$ 28,554,213	\$ 29,612,153
Benefits	17,156,717	17,539,801	47,939,505
Capital Projects	560,356	303,435	750,000
Debt Service	11,588,184	26,973,800	11,908,403
TIF	1,768,240	2,462,573	2,343,363
Utility	18,626,698	20,028,966	18,017,860
Internal Service	2,268,587	1,677,724	1,541,500
All other	17,320,783	15,584,008	16,989,533
Total Expenditures	\$ 97,910,725	\$ 113,124,520	\$ 129,102,317

Increases in salaries are primarily based upon contractual raises and longevity increases. The budget for benefits increased by nearly \$31 million from the projected 2018 amount, as the City is planning to issue pension bonds during 2019. 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 expenditures is due to a balloon payment required from a \$15 million pension bond issued in 2013. The City utilized its line of credit in order to payoff this maturity and expects to refinance the line of credit balance in 2019 over a 30 year term. The budgeted amount for internal service has decreased by nearly \$137,000 from 2018 as a result of the City utilizing the projected fund balance to absorb any unforeseen 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 \$750,000 of these funds for capital expenditures during 2019. Utility Fund expenses planned for 2019 include water main replacements, sewer repairs, and residential flood mitigation reimbursements. TIF expenditures are expected to decrease slightly based upon planned TIF activities and costs associated with administering the TIF's. A significant increase in the budget for the "All other" category relates to planned increased expenditures in the CDBG fund.

**City of Berwyn
2019
Annual Budget**

For the Fiscal Year Beginning January 1, 2019

Significant Expenditures and Expenses

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

The Asset Forfeiture Fund is a function of the Police Department and revenues are received from the Federal Government for assets seized that were used to commit Federal crimes. Since such revenue streams are unpredictable, budgeted figures are not determined.

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

General Fund Expenditures

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

Summary of Expenditures/Expenses by Type			
<u>Fiscal Year</u>	<u>2017</u>	<u>Projected 2018</u>	<u>Budgeted 2019</u>
Salaries	\$ 25,850,218	\$ 25,707,896	\$ 26,494,360
Benefits	<u>15,254,706</u>	<u>15,622,028</u>	<u>45,928,049</u>
Total Salaries and Benefits	<u>41,104,924</u>	<u>41,329,924</u>	<u>72,422,409</u>
 Total Expenditures	 <u>\$ 57,161,340</u>	 <u>\$ 55,725,665</u>	 <u>\$ 87,334,710</u>
Salaries and Benefits as a % of Total	71.91%	74.17%	82.93%

**City of Berwyn
2019
Annual Budget**

For the Fiscal Year Beginning January 1, 2019

Significant Expenditures and Expenses

Salaries and Benefits

The following chart summaries the amount of full-time equivalents as budgeted in 2018 and 2019.

<u>Department</u>	<u>2018</u>	<u>2019</u>
Mayor	1.50	1.50
City Administrator	2.50	3.50
City Clerk	4.00	3.00
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	196.25	195.00
Fire & Police Commission	4.00	4.00
Building/Neighborhood Affairs	15.50	15.00
Streets	25.50	26.50
Zoning	6.00	6.00
Recreation	99.50	99.50
Senior Citizen's Program	6.00	9.00
Community Relations	1.00	1.00
Library	46.00	42.00
Community Development	4.00	3.00
Utilities	23.50	22.50
Asset Forfeiture	2.00	2.00
Total	547.50	543.75

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
2019 Budget**

Function	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change	
							Change Amount	Change Percent
Mayor	\$ 87,948	\$ 79,683	\$ 80,699	\$ 81,202	\$ 81,110	\$ 81,205	\$ 95	0%
Administrator	235,662	239,792	242,127	247,662	246,703	283,095	36,392	15%
Clerk	93,885	95,172	129,413	130,552	130,229	98,549	(31,680)	-24%
Treasurer	10,000	10,000	10,385	10,000	10,000	10,000	-	0%
Council	80,001	80,001	81,924	80,001	80,000	80,000	-	0%
Legal	208,031	212,645	214,864	219,214	219,155	219,120	(35)	0%
Finance	652,535	668,056	616,256	638,358	621,094	668,041	46,947	8%
Human Resources	52,377	55,220	55,908	58,289	57,029	60,500	3,471	6%
Information Technology	373,479	427,612	453,940	519,876	460,444	463,135	2,691	1%
Total General Government	1,793,918	1,868,181	1,885,516	1,985,154	1,905,764	1,963,645	57,881	3%
Fire	\$ 7,084,478	\$ 7,295,223	\$ 7,268,856	\$ 7,185,227	\$ 7,347,727	\$ 7,402,634	\$ 54,907	1%
Police	12,315,304	13,049,026	13,389,048	13,311,769	13,570,125	13,702,036	131,911	1%
Fire and Police Commission	20,000	20,000	20,000	20,000	20,000	20,000	-	0%
Total Public Safety	19,419,782	20,364,249	20,677,904	20,516,996	20,937,852	21,124,670	186,818	1%
Building / Neighborhood Affairs	\$ 535,790	\$ 533,463	\$ 580,687	\$ 608,754	\$ 617,542	\$ 641,098	\$ 23,556	4%
Streets/Fleet	1,401,355	1,459,040	1,628,408	1,562,956	1,691,167	1,656,113	(35,054)	-2%
Total Public Works	1,937,145	1,992,503	2,209,095	2,171,710	2,308,709	2,297,211	(11,498)	0%
Zoning	\$ 6,360	\$ 6,360	\$ 5,653	\$ 8,745	\$ 6,360	\$ 6,360	\$ -	0%
Total Economic Development	6,360	6,360	5,653	8,745	6,360	6,360	-	0%
Recreation	\$ 792,402	\$ 807,022	\$ 883,492	\$ 809,706	\$ 850,000	\$ 850,000	\$ -	0%
Senior Citizen's Program	157,199	178,801	183,558	210,585	176,830	247,474	70,644	40%
Community Relations	2,692	5,000	5,000	5,000	5,000	5,000	-	0%
Total Culture and Recreation	952,293	990,823	1,072,050	1,025,291	1,031,830	1,102,474	70,644	7%
Total General Fund Salaries	\$ 24,109,498	\$ 25,222,116	\$ 25,850,218	\$ 25,707,896	\$ 26,190,515	\$ 26,494,360	\$ 303,845	1%
Berwyn Public Library	\$ 1,566,890	\$ 1,485,203	\$ 1,419,988	\$ 1,441,602	\$ 1,636,754	\$ 1,681,659	44,905	3%
Community Development	179,571	160,065	147,572	156,376	150,590	156,797	6,207	4%
Utilities	963,873	1,223,298	1,203,382	1,248,339	1,264,874	1,279,337	14,463	1%
City-Wide Salaries	\$ 26,819,832	\$ 28,090,682	\$ 28,621,160	\$ 28,554,213	\$ 29,242,733	\$ 29,612,153	\$ 369,420	1%

**City of Berwyn
Summary of Benefits and Related Payments
2019 Budget**

Function	2015	2016	2017	2018	2018	2019	Requested Budget Change	
	Actual	Actual	Actual	Projected	Budget	Budget	Change Amount	Change Percent
Mayor	\$ 58,927	\$ 59,152	\$ 62,732	\$ 70,593	\$ 59,581	\$ 67,309	\$ 7,728	13%
Administrator	110,438	122,034	127,386	131,669	124,302	172,633	48,331	39%
Clerk	83,983	97,445	108,978	114,061	100,582	64,979	(35,603)	-35%
Treasurer	18,065	10,000	69,557	70,291	78,541	76,924	(1,617)	-2%
Council	99,341	100,210	120,220	154,812	132,380	169,419	37,039	28%
Legal	65,808	70,197	69,557	70,291	78,541	76,924	(1,617)	-2%
Finance	361,103	394,895	30,013	25,717	24,899	26,853	1,954	8%
Human Resources	39,182	34,803	34,803	30,013	37,016	24,899	(12,117)	-33%
Information Technology	196,081	253,221	269,572	276,321	287,177	294,087	6,910	2%
Statutory	(11,646)	(42,930)	64,760	7,332	5,000	7,000	2,000	40%
Total General Government	1,021,282	1,099,027	957,578	951,099	928,019	981,027	53,008	6%
Fire	\$ 19,268,103	\$ 4,587,380	\$ 5,025,880	\$ 4,950,330	\$ 19,986,575	\$ 19,929,661	\$ (56,914)	0%
Police	22,717,420	8,328,923	7,430,468	7,863,345	22,871,506	23,113,085	241,579	1%
Fire and Police Commission	1,530	1,530	3,619	1,508	22,774	1,343	(21,431)	-94%
Total Public Safety	41,987,053	12,917,833	12,459,967	12,815,183	42,880,855	43,044,089	163,234	0%
Building / Neighborhood Affairs	\$ 377,607	\$ 402,091	\$ 457,357	\$ 457,357	\$ 457,694	\$ 504,374	\$ 46,680	10%
Streets/Fleet	1,006,760	998,485	985,519	1,040,109	1,119,624	1,042,166	(77,458)	-7%
Total Public Works	1,384,367	1,400,576	1,442,876	1,497,466	1,577,318	1,546,540	(30,778)	-2%
Zoning	\$ 405	\$ 405	\$ 3,619	\$ 1,508	\$ 22,774	\$ 1,343	\$ (21,431)	-94%
Total Economic Development	405	405	3,619	1,508	22,774	1,343	(21,431)	-94%
Recreation	\$ 252,163	\$ 273,524	\$ 291,811	\$ 270,461	\$ 270,440	\$ 264,413	\$ (6,027)	-2%
Senior Citizen's Program	78,002	98,064	98,472	85,929	83,430	90,254	6,824	8%
Community Relations	267	383	383	383	383	383	-	0%
Total Culture and Recreation	330,432	371,971	390,666	356,772	354,253	355,050	797	0%
Total General Fund Benefits	\$ 44,723,539	\$ 15,789,812	\$ 15,254,706	\$ 15,622,028	\$ 45,763,219	\$ 45,928,049	\$ 164,830	0%
Berwyn Public Library	\$ 799,612	\$ 836,896	\$ 800,500	\$ 820,675	\$ 849,775	\$ 919,601	\$ 69,826	8%
Community Development	116,960	108,964	106,208	106,413	108,460	108,687	227	0%
Utilities	704,885	1,033,720	995,303	990,685	946,200	983,168	36,968	4%
City-Wide Benefits	\$ 46,344,996	\$ 17,769,392	\$ 17,156,717	\$ 17,539,801	\$ 47,667,654	\$ 47,939,505	\$ 271,851	1%

**City of Berwyn
Summary of Total Expenditures/Expenses
2019 Budget**

Fund	2016 Actual	2017 Actual	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change Amount	Change Percent
General Fund Expenditures	\$ 62,741,767	\$ 57,161,340	\$ 55,725,665	\$ 86,981,792	\$ 87,334,710	\$ 352,918	0%
Special Revenue Funds							
Berwyn Public Library	3,265,219	2,890,703	3,061,333	3,372,733	3,822,124	449,391	13%
Community Development	2,052,676	1,862,563	1,319,770	1,144,283	1,552,893	408,610	36%
Foreign Fire	27,751	61,570	43,391	44,000	57,000	13,000	30%
Motor Fuel Tax	1,203,076	1,418,739	1,236,152	1,516,487	1,694,734	178,247	12%
Tax Incremental Financing Districts							
S. Berwyn TIF	699,805	789,649	733,748	710,656	774,155	63,499	9%
Harlem TIF	923,699	513,585	763,462	748,091	1,137,479	389,388	52%
Roosevelt TIF	<u>370,353</u>	<u>465,006</u>	<u>965,363</u>	<u>594,705</u>	<u>431,729</u>	<u>(162,976)</u>	<u>-27%</u>
Total TIF's	1,993,857	1,768,240	2,462,573	2,053,452	2,343,363	289,911	14%
Capital Projects	-	560,356	303,435	852,050	750,000	(102,050)	-12%
Debt Service	33,241,272	11,588,184	26,973,800	26,884,843	11,908,403	(14,976,440)	-56%
Utilities	20,354,019	18,626,698	20,028,966	17,429,052	18,017,860	588,808	3%
Parking Garage	299,391	273,938	291,711	82,230	79,730	(2,500)	-3%
Internal Service	<u>2,268,587</u>	<u>1,698,394</u>	<u>1,677,724</u>	<u>1,762,110</u>	<u>1,541,500</u>	<u>(220,610)</u>	<u>-13%</u>
City-Wide Costs	<u>\$ 127,447,615</u>	<u>\$ 97,910,725</u>	<u>\$ 113,124,520</u>	<u>\$ 142,123,032</u>	<u>\$ 129,102,317</u>	<u>\$ (13,020,715)</u>	<u>-9%</u>

**City of Berwyn
Summary of General Fund Expenditures
2019 Budget**

Dept #	Expenditures	2016	2017	2018	2018	2019	Requested Budget Change	
		Balance	Balance	Projected	Budget	Budget	Amount	Percent
General Government								
02	Mayor	\$ 154,589	\$ 153,122	\$ 160,463	\$ 154,979	\$ 160,427	\$ 5,448	4%
03	City Administrator	454,423	456,557	472,159	470,882	550,959	80,077	17%
04	Clerk	222,274	261,739	260,186	261,007	186,874	(74,133)	-28%
06	Treasurer	36,383	46,136	51,268	53,170	53,879	709	1%
08	Council	208,377	232,447	272,924	249,604	286,643	37,039	15%
10	Legal	840,366	1,016,730	1,054,982	832,997	988,345	155,348	19%
12	Finance	1,668,241	1,554,902	1,559,251	1,498,480	1,549,797	51,317	3%
16	Information Technology	1,190,585	1,246,859	1,261,442	1,284,986	1,326,638	41,652	3%
17	Statutory	127,013	118,590	116,122	106,090	113,494	7,404	7%
Public Safety								
18	Fire	13,370,387	12,974,342	12,993,589	28,194,522	28,137,165	(57,357)	0%
20	Police	25,374,222	24,287,780	25,072,286	40,329,292	40,498,728	169,436	0%
22	Fire and Police Commission	65,190	46,528	56,589	91,799	70,368	(21,431)	-23%
Public Works								
24	Building / Neighborhood Affairs	1,693,527	1,801,435	1,755,880	1,800,442	1,803,500	3,058	0%
26	Public Works	4,394,623	7,331,454	4,010,256	4,644,521	4,382,859	(261,662)	-6%
Economic Development								
28	Zoning	15,546	9,532	9,414	15,847	15,847	-	0%
30	Committee and Planning	212,675	210,811	216,863	226,000	215,000	(11,000)	-5%
Culture and Recreation								
32	Recreation	1,631,041	1,633,247	1,547,190	1,622,936	1,603,409	(19,527)	-1%
34	Community Relations	5,383	5,383	5,383	6,808	6,783	(25)	0%
46	Senior Services	404,991	402,630	449,418	393,327	483,995	90,668	23%
Other Financing Uses/Other Dept's								
-	Bond Issuance	-	-	-	500,000	500,000	-	0%
-	Transfer to other funds	10,671,931	3,371,116	4,400,000	4,244,103	4,400,000	155,897	4%
Total General Fund Expenditures		\$ 62,741,767	\$ 57,161,340	\$ 55,725,665	\$ 86,981,792	\$ 87,334,710	\$ 352,918	0%

**City of Berwyn
2019
Annual Budget**

For the Fiscal Year Beginning January 1, 2019

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
2019
Annual Budget**

For the Fiscal Year Beginning January 1, 2019

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
 2019 Budgeted Expenditures by Department
 Mayor
 12/31/2019

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
100-02-5000	Mayor - Salaries	\$ 79,683	\$ 80,699	\$ 81,202	\$ 81,110	\$ 81,205	\$ 95
100-02-5030	Mayor - Unused Buyback	-	-	2,192	-	-	-
100-02-5035	Mayor - Benefits	59,152	62,732	68,401	59,581	67,309	7,728
100-02-5200	Mayor - Administrative Expenses	5,293	4,584	3,998	7,500	7,500	-
100-02-5220	Mayor - Training, Dues & Publications	650	10	-	-	-	-
100-02-5225	Mayor - Supplies	2,310	2,946	1,000	1,875	1,000	(875)
100-02-5235	Mayor - Postage & Printing	3	522	411	845	845	-
100-02-5290	Mayor - Other General Expenses	3,524	749	1,000	2,500	1,000	(1,500)
100-02-5625	Mayor - Copier Maintenance	688	693	868	919	919	-
100-02-5625	Mayor - Internal Service Fund	<u>3,286</u>	<u>187</u>	<u>1,391</u>	<u>649</u>	<u>649</u>	<u>-</u>
Department Total		<u>\$ 154,589</u>	<u>\$ 153,122</u>	<u>\$ 160,463</u>	<u>\$ 154,979</u>	<u>\$ 160,427</u>	<u>\$ 5,448</u>

**City of Berwyn
2019
Annual Budget**

For the Fiscal Year Beginning January 1, 2019

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
2019
Annual Budget**

For the Fiscal Year Beginning January 1, 2019

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
 2019 Budgeted Expenditures by Department
 City Administration
 12/31/2019

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
100-03-5000	City Admin - Salaries	\$ 239,792	\$ 242,127	\$ 247,662	\$ 246,703	\$ 283,095	\$ 36,392
100-03-5030	City Admin - Sick Day Buy Back	11,094	10,208	12,604	10,412	11,379	967
100-03-5035	City Admin - Benefits	110,940	117,178	119,065	113,890	161,254	47,364
100-03-5220	City Admin - Training	11,215	15,739	17,234	24,825	20,000	(4,825)
100-03-5225	City Admin - Supplies	1,362	1,109	926	1,600	1,600	-
100-03-5235	City Admin - Postage & Printing	1,250	522	411	805	805	-
100-03-5290	City Admin - Other General Expenses	10,868	12,220	9,191	9,500	9,500	-
100-03-5300	City Admin - Professional Services	58,218	55,000	60,000	60,000	60,000	-
100-03-5400	City Admin - Repairs & Maintenance	165	1,210	54	500	500	-
100-03-5405	City Admin - Copier Maintenance	688	693	868	740	919	179
100-03-5625	City Admin - Internal Service Fund	<u>8,831</u>	<u>551</u>	<u>4,146</u>	<u>1,907</u>	<u>1,907</u>	<u>-</u>
Department Total		<u>\$ 454,423</u>	<u>\$ 456,557</u>	<u>\$ 472,159</u>	<u>\$ 470,882</u>	<u>\$ 550,959</u>	<u>\$ 80,077</u>

**City of Berwyn
2019
Annual Budget**

For the Fiscal Year Beginning January 1, 2019

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

**City of Berwyn
2019
Annual Budget**

For the Fiscal Year Beginning January 1, 2019

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
2019 Budgeted Expenditures by Department
Clerk
12/31/2019

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
100-04-5000	Clerk - Salaries	\$ 95,172	\$ 129,413	\$ 130,552	\$ 130,229	\$ 98,549	\$ (31,680)
100-04-5020	Clerk - Education Stipend	5,000	2,115	2,400	-	-	-
100-04-5020	Clerk - Other Stipend	1,200	2,400	-	2,400	1,000	(1,400)
100-04-5030	Clerk - Sick Day Buy Back	-	1,273	5,748	2,517	-	(2,517)
100-04-5035	Clerk - Benefits	91,245	103,190	105,913	95,665	63,979	(31,686)
100-04-5040	Clerk - Tuition Reimbursement	1,505	-	-	-	-	-
100-04-5200	Clerk - Administrative Expenses	3,018	1,563	918	4,500	4,500	-
100-04-5220	Clerk - Training, Dues & Publications	4,278	2,501	727	4,600	2,500	(2,100)
100-04-5225	Clerk - Supplies	1,639	2,438	1,074	2,000	1,500	(500)
100-04-5235	Clerk - Postage & Printing	732	567	531	1,000	750	(250)
100-04-5290	Clerk - Other General Expenses	5,853	541	171	2,500	2,000	(500)
100-04-5405	Clerk - Copier Maintenance	3,263	3,948	4,362	4,500	4,500	-
100-04-5610	Clerk - Codification	4,224	11,162	2,930	7,500	4,000	(3,500)
100-04-5615	Clerk - Record Retention	1,025	358	2,483	2,500	2,500	-
100-04-5625	Clerk - Internal Service Fund	4,120	270	2,377	1,096	1,096	-
Department Total		<u>\$ 222,274</u>	<u>\$ 261,739</u>	<u>\$ 260,186</u>	<u>\$ 261,007</u>	<u>\$ 186,874</u>	<u>\$ (74,133)</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
 2019 Budgeted Expenditures by Department
 Treasurer
 12/31/2019

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
100-06-5000	Treasurer - Salaries	\$ 10,000	\$ 10,385	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
100-06-5035	Treasurer - Benefits	22,762	31,707	37,349	37,467	38,176	709
100-06-5225	Treasurer - Supplies	-	-	-	250	250	-
100-06-5235	Treasurer - Postage & Printing	2,980	4,000	3,500	5,000	5,000	-
100-06-5290	Treasurer - Other General Expenses	-	-	-	250	250	-
100-06-5625	Treasurer - Internal Service Fund	641	44	419	203	203	-
Department Total		<u>\$ 36,383</u>	<u>\$ 46,136</u>	<u>\$ 51,268</u>	<u>\$ 53,170</u>	<u>\$ 53,879</u>	<u>\$ 709</u>

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City Council

PROGRAM DESCRIPTION:

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

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

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

SERVICES:

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

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City Council

- ✚ Approve contracts and major expenses through bidding process.

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2019 Budgeted Expenditures by Department
Council
12/31/2019

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
100-08-5000	Council - Salaries	\$ 80,001	\$ 81,924	\$ 80,001	\$ 80,000	\$ 80,000	\$ -
100-08-5035	Council - Benefits	100,210	120,220	154,812	132,380	169,419	37,039
100-08-5200-01	Council - Ward 1	4,500	4,499	4,500	4,500	4,500	-
100-08-5200-02	Council - Ward 2	1,050	4,500	4,500	4,500	4,500	-
100-08-5200-03	Council - Ward 3	800	4,181	4,500	4,500	4,500	-
100-08-5200-04	Council - Ward 4	3,440	2,066	4,500	4,500	4,500	-
100-08-5200-05	Council - Ward 5	4,315	4,285	4,500	4,500	4,500	-
100-08-5200-06	Council - Ward 6	4,270	4,500	4,500	4,500	4,500	-
100-08-5200-07	Council - Ward 7	1,315	2,218	4,500	4,500	4,500	-
100-08-5200-08	Council - Ward 8	4,212	3,736	4,500	4,500	4,500	-
100-08-5290	Council - Other General Expenses	-	65	-	250	250	-
100-08-5625	Council - Internal Service Fund	4,264	253	2,111	974	974	-
Department Total		<u>\$ 208,377</u>	<u>\$ 232,447</u>	<u>\$ 272,924</u>	<u>\$ 249,604</u>	<u>\$ 286,643</u>	<u>\$ 37,039</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
2019 Budgeted Expenditures by Department
Legal
12/31/2019

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
100-10-5000	Legal - Salaries	\$ 212,645	\$ 214,864	\$ 219,214	\$ 219,155	\$ 219,120	\$ (35)
100-10-5030	Legal - Sick Day Buy Back	478	1,338	1,365	6,692	7,025	333
100-10-5035	Legal - Benefits	69,719	68,219	68,926	71,849	69,899	(1,950)
100-10-5110	Legal - Adjudication Program	22,155	35,605	27,105	35,000	35,000	-
100-10-5225	Legal - Supplies	459	1,024	34	1,000	1,000	-
100-10-5235	Legal - Postage & Printing	135	6	0	500	500	-
100-10-5290	Legal - Other General Expenses	72	327	-	500	500	-
100-10-5300	Legal - Professional Service	518,476	694,328	729,104	493,000	650,000	157,000
100-10-5405	Legal - Copier Maintenance	-	-	-	919	919	-
100-10-5625	Legal - Internal Service Fund	16,227	1,019	9,233	4,382	4,382	-
Department Total		<u>\$ 840,366</u>	<u>\$ 1,016,730</u>	<u>\$ 1,054,982</u>	<u>\$ 832,997</u>	<u>\$ 988,345</u>	<u>\$ 155,348</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
2019 Budgeted Expenditures by Department
Finance
12/31/2019

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
100-12-5000	Finance - Salaries	\$ 410,596	\$ 407,602	\$ 409,382	\$ 404,789	\$ 418,458	\$ 13,669
100-12-5010	Finance - Overtime	-	-	-	-	-	-
100-12-5030	Finance - Sick Day Buy Back	7,610	22,224	18,006	16,657	19,018	2,361
100-12-5035	Finance - Benefits	185,336	170,439	167,197	169,817	164,589	(5,228)
100-12-5215	Finance - Telephone	8,492	334	-	4,200	2,500	(1,700)
100-12-5220	Finance - Training, Dues, & Publications	3,952	4,974	3,424	5,500	5,500	-
100-12-5225	Finance - Supplies	3,722	4,804	4,935	3,500	5,000	1,500
100-12-5235	Finance - Postage & Printing	6,859	7,724	1,931	7,500	7,500	-
100-12-5290	Finance - Other General Expenses	110,386	123,386	123,386	60,000	60,000	-
100-12-5300	Finance - Professional Services	16,382	1,002	580	1,000	1,000	-
100-12-5405	Finance - Copier Maintenance	2,269	1,449	1,646	2,550	2,000	(550)
100-12-5625	Finance - Internal Service Fund	31,423	1,907	13,302	5,965	5,965	-
100-12-5800	Finance - Capital Outlay	9,850	-	-	3,000	3,000	-
	Total Finance	796,877	745,845	743,789	684,478	694,530	10,052
100-12-11-5000	Collectors - Salaries	\$ 257,460	\$ 208,654	\$ 228,976	\$ 216,305	\$ 249,583	\$ 33,278
100-12-11-5010	Collectors - Overtime	-	-	-	-	-	-
100-12-11-5025	Collectors - Stipends	3,600	1,300	1,200	1,200	1,200	-
100-12-11-5030	Collectors - Sick Day Buy Back	8,779	12,605	13,223	6,949	6,003	(946)
100-12-11-5035	Collectors - Benefits	189,570	167,288	173,598	172,686	171,194	(1,492)
100-12-11-5225	Collectors - Supplies	4,141	2,021	5,433	5,000	5,000	-
100-12-11-5235	Collectors - Postage & Printing	16,655	18,791	8,170	17,500	17,500	-
100-12-11-5290	Collectors - Other General Expenses	1,434	3,209	2,848	2,500	2,500	-
100-12-5300-03	Collector - Collection Service Fees	222,167	232,624	236,407	230,000	235,000	5,000
100-12-5300-04	Finance - Vehicle Registration Service	71,053	71,439	55,671	72,500	72,500	-
10012-5405	Collectors - Copier Maintenance	986	969	1,177	1,200	1,200	-
	Total Collectors	775,845	718,900	726,705	725,840	761,680	35,840
100-14-5000	Benefits Coordinator - Salaries	\$ 55,220	\$ 55,908	\$ 58,289	\$ 57,029	\$ 60,500	\$ 3,471
100-14-5025	Benefits Coordinator - Stipends- Other	-	-	1,200	-	1,200	1,200
100-14-5030	Benefits Coordinator - Sick Day Buy Back	1,557	1,559	2,233	2,632	2,782	150
100-14-5035	Benefits Coordinator - Benefits	33,246	28,454	22,283	22,267	22,871	604
100-14-5220	Benefits Coordinator - Training, Dues & Publications	-	1,197	887	1,000	1,000	-
100-14-5225	Benefits Coordinator - Supplies	1,467	1,312	2,064	2,000	2,000	-
100-14-5235	Benefits Coordinator - Postage & Printing	448	710	285	1,000	1,000	-
100-14-5290	Benefits Coordinator - Other General Expenses	754	675	120	1,500	1,500	-
100-14-5625	Benefits Coordinator - Internal Service Fund	2,827	342	1,395	734	734	-
	Total Benefits Coordinator	95,519	90,157	88,757	88,162	93,587	5,425
Department Total		\$ 1,668,241	\$ 1,554,902	\$ 1,559,251	\$ 1,498,480	\$ 1,549,797	\$ 51,317

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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
 2019 Budgeted Expenditures by Department
 Information Technology
 12/31/2019

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
100-16-5000	IT - Salaries	\$ 427,612	\$ 453,940	\$ 464,876	\$ 460,444	\$ 463,135	\$ 2,691
100-16-5000	IT - Stipends-Other	-	-	-	-	15,800	15,800
100-16-5030	IT - Sick Day Buy Back	14,586	12,328	14,067	19,994	21,737	1,743
100-16-5035	IT - Benefits	238,635	257,244	262,254	267,183	256,550	(10,633)
100-16-5210	IT - Vehicle Gas & Oil	-	-	737	2,500	1,500	(1,000)
100-16-5220	IT - Training, Dues, & Publications	-	233	500	3,000	1,500	(1,500)
100-16-5225	IT - Supplies	1,442	3,143	4,575	1,500	2,500	1,000
100-16-5235	IT - Postage & Printing	6	-	-	-	-	-
100-16-5290	IT - Other General Expenses	48,184	47,872	45,044	40,000	72,000	32,000
100-16-5300	IT - Professional Service	22,844	18,013	9,768	22,000	20,000	(2,000)
100-16-5300	IT - Repairs & Maintenance	-	-	-	2,500	2,500	-
100-16-5410	IT - Hardware Maintenance	21,396	44,187	40,181	37,500	37,500	-
100-16-5415	IT - Software Maintenance	13,925	29,642	30,403	27,500	27,500	-
100-16-5415	IT - Equipment Lease	19,018	19,018	19,018	19,019	19,019	-
100-16-5510	IT - Hardware Purchases	67,515	66,784	57,653	83,000	80,000	(3,000)
100-16-5515	IT - Software Purchases	31,555	26,238	37,399	33,000	35,000	2,000
100-16-5530	IT - Network Infrastructure	259,225	266,773	263,644	260,449	265,000	4,551
100-16-5625	IT - Internal Service Fund	24,642	1,444	11,323	5,397	5,397	-
Department Total		<u>\$ 1,190,585</u>	<u>\$ 1,246,859</u>	<u>\$ 1,261,442</u>	<u>\$ 1,284,986</u>	<u>\$ 1,326,638</u>	<u>\$ 41,652</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 41 fully trained Advanced Life Support (ALS) Paramedics, and 11 fully trained Basic Life Support (BLS) Emergency Medical Technicians. The remaining members are certified at the First Responder level for medical emergencies. Our primary response area is divided by two railroad right-of-ways. The majority of the personnel work 24 hours on duty followed by 48 hours off duty. We maintain mutual aid agreements with our neighboring communities through the Mutual Aid Box Alarm System (MABAS). Our MABAS Division 11 group is affiliated state wide with other MABAS divisions. We are also associated with the Illinois Terrorism Task Force. We provide a variety of services; some of which are reactive or emergency in nature while others are proactive like fire prevention and inspection.

The Berwyn Fire Department is committed to the following values:

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

SERVICES:

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

- ✚ Community fire prevention safety talks

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Fire Department

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

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

The following station locations serve the City and its residents:

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

City of Berwyn
2019 Budgeted Expenditures by Department
Fire
12/31/2019

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
100-18-5000	Fire - Salaries	\$ 7,295,223	\$ 7,268,856	\$ 7,185,227	\$ 7,347,727	\$ 7,402,634	\$ 54,907
100-18-15-5000	Fire - Salaries for EMS	-	-	-	-	-	-
100-18-5005	Fire - Out of Class	86,152	93,031	95,179	91,800	158,572	66,772
100-18-5010	Fire - Overtime	203,571	498,963	432,180	300,000	305,000	5,000
100-18-5015	Fire - Uniform Stipend	77,000	75,500	74,000	79,000	78,500	(500)
100-18-5020	Fire - Education Stipend	28,250	28,250	37,200	28,000	28,000	-
100-18-5025	Fire - Other Stipend	88,595	99,868	97,847	102,700	44,630	(58,070)
100-18-5030	Fire - Sick Day Buy Back	225,095	458,435	299,408	404,100	300,000	(104,100)
100-18-5035	Fire - Benefits	2,290,738	2,576,144	2,653,951	2,709,560	2,749,739	40,179
100-18-5040	Fire - Tuition Reimbursement	14,539	11,088	4,150	15,000	10,000	(5,000)
100-18-5045	Fire - Pension	1,573,440	1,184,601	1,256,415	16,256,415	16,255,220	(1,195)
100-18-5205	Fire - Utilities	10,915	10,246	10,059	14,000	12,000	(2,000)
100-18-5210	Fire - Vehicle Gas and Oil	44,189	50,198	57,180	50,000	55,000	5,000
100-18-5215	Fire - Telephone	10,723	7,162	11,413	14,000	12,500	(1,500)
100-18-5220	Fire - Training, Dues and Publications	28,883	36,354	42,513	48,000	47,500	(500)
100-18-5225	Fire - Supplies	16,118	8,211	10,303	11,750	12,000	250
100-18-5235	Fire - Postage and Printing	639	1,202	38	600	1,000	400
100-18-5290	Fire - Other general Expenses	37,651	32,341	38,220	42,000	42,000	-
100-18-5300-03	Fire - Collection Service Fees	509	37,672	39,681	40,300	40,300	-
100-18-5400	Fire - Repairs and Maintenance	112,435	125,099	132,074	160,000	160,000	-
100-18-5405	Fire - Copier Maintenance	2,092	2,072	2,472	2,500	2,500	-
100-18-5500	Fire - Equipment Purchases	73,117	19,783	30,729	76,500	76,500	-
100-18-5500-01	Fire - Turnout Gear	26,690	41,916	38,550	50,000	50,000	-
100-18-5505	Fire - Equipment Lease	223,563	223,563	154,571	199,000	142,000	(57,000)
100-18-5625	Fire - Internal Service Fund	308,251	83,787	290,228	151,570	151,570	-
100-18-5800	Fire - Capital outlay	592,009	-	-	-	-	-
Department Total		<u>\$ 13,370,387</u>	<u>\$ 12,974,342</u>	<u>\$ 12,993,589</u>	<u>\$ 28,194,522</u>	<u>\$ 28,137,165</u>	<u>\$ (57,357)</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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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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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).

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2019 Budgeted Expenditures by Department
Police
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Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
100-20-51-5000	Police - Admin - Ch of Police, Div Cdrs	\$ 832,954	\$ 853,493	\$ 746,554	\$ 839,640	\$ 892,991	\$ 53,351
100-20-53-5000	Police - Sprvsrs - Lieut's & Sergeant's	2,471,140	2,580,135	2,396,153	2,363,844	2,562,405	198,561
100-20-55-5000	Police - Detectives	1,615,909	1,844,295	1,791,016	1,761,022	1,682,108	(78,914)
100-20-57-5000	Police - Officers	5,216,477	5,152,395	5,523,134	5,519,241	5,466,172	(53,069)
100-20-59-5000	Police - Auxiliary	301,581	378,028	266,199	304,516	361,075	56,559
100-20-61-5000	Police - Radio operators/dispatchers	937,276	897,417	835,988	936,300	920,392	(15,908)
100-20-63-5000	Police - Community service officers	534,487	672,623	693,365	722,682	710,080	(12,602)
100-20-65-5000	Police - Parking enforcement personnel	106,885	13,717	-	-	-	-
100-20-67-5000	Police - Lockup personnel	213,651	227,748	274,202	304,193	304,645	452
100-20-69-5000	Police - Clerks	548,271	495,834	517,874	520,413	514,684	(5,729)
100-20-71-5000	Police - Crossing Guards	270,395	273,363	267,284	298,274	287,484	(10,790)
100-20-5005	Police - Out of Class	6,330	5,050	4,958	7,000	7,000	-
100-20-5010	Police - Overtime	1,002,328	912,028	884,565	968,935	853,741	(115,194)
100-20-5015	Police - Uniform stipend	109,900	112,100	111,700	113,600	113,600	-
100-20-5020	Police - Education Stipend	75,000	71,000	78,500	76,500	76,500	-
100-20-5025	Police - Other Stipends	18,920	11,760	11,880	12,500	12,500	-
100-20-5030	Police - Buy back	1,095,479	1,209,223	1,381,988	1,262,876	1,278,396	15,520
100-20-5035	Police - Benefits	4,311,546	4,820,474	4,914,045	5,010,348	5,229,863	219,515
100-20-5040	Police - Tuition Reimbursement	157,060	152,179	104,030	135,000	95,000	(40,000)
100-20-5045	Police - Pension	1,552,360	1,248,592	1,463,282	16,463,282	16,509,826	46,544
100-20-5205	Police - Utilities	18,329	21,199	25,196	21,375	23,500	2,125
100-20-5210	Police - Vehicle Gas and Oil	157,190	176,390	202,065	175,000	195,000	20,000
100-20-5215	Police - Telephone	160,670	171,855	119,862	162,900	66,900	(96,000)
100-20-5220	Police - Training, dues and publications	80,241	103,178	52,304	85,000	80,000	(5,000)
100-20-5225	Police - Supplies	45,825	44,595	36,346	47,500	46,900	(600)
100-20-5235	Police - Postage & printing	31,855	26,501	21,559	26,500	24,400	(2,100)
100-20-5290	Police - Other general expenses	115,320	123,487	151,898	146,503	163,503	17,000
100-20-5300	Police - Professional Services	(587)	-	-	-	-	-
100-20-5345	Police - Speed photo enforcement	1,429,601	964,992	680,680	1,054,500	979,365	(75,135)
100-20-5400	Police - Repairs and maintenance	370,255	322,420	357,379	368,000	418,000	50,000
100-20-5405	Police - Copier maintenance	14,542	15,049	17,385	16,150	17,000	850
100-20-5500	Police - Equipment	26,644	35,222	102,179	38,500	38,500	-
100-20-5625	Police - Internal service fund	1,233,392	351,438	1,038,716	567,198	567,198	-
100-20-5800	Police - Capital Expenditures	312,996	-	-	-	-	-
Department Total		<u>\$ 25,374,222</u>	<u>\$ 24,287,780</u>	<u>\$ 25,072,286</u>	<u>\$ 40,329,292</u>	<u>\$ 40,498,728</u>	<u>\$ 169,436</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.

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 2019 Budgeted Expenditures by Department
 Fire and Police Commission
 12/31/2019

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 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	3,619	1,508	22,774	1,343	(21,431)
100-22-5200	Fire and Police Commission- Training, Dues, & Publications	2,438	375	875	2,500	2,500	-
100-22-5225	Fire and Police Commission - Supplies	179	-	-	250	250	-
100-22-5235	Fire and Police Commission- Postage & Printing	8	11	12	25	25	-
100-22-5290	Fire and Police Commission - Other General Expenses	375	509	11,444	1,250	1,250	-
100-22-5290-10	Fire and Police Commission - Police Testing	29,360	7,474	1,939	32,500	32,500	-
100-22-5290-11	Fire and Police Commission - Pre Employment Physicals	11,300	14,540	20,811	12,500	12,500	-
		-					
Department Total		<u>\$ 65,190</u>	<u>\$ 46,528</u>	<u>\$ 56,589</u>	<u>\$ 91,799</u>	<u>\$ 70,368</u>	<u>\$ (21,431)</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
 2019 Budgeted Expenditures by Department
 Building / Neighborhood Affairs
 12/31/2019

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
100-24-5000	Building - Salaries	\$ 533,463	\$ 580,687	\$ 608,754	\$ 617,542	\$ 641,098	\$ 23,556
100-24-5010	Building - Overtime	4,198	6,160	6,250	4,000	6,250	2,250
100-24-5025	Building - Stipends-Other	1,800	1,800	2,650	1,800	3,000	1,200
100-24-5030	Building - Sick Day Buy Back	14,352	13,196	15,309	22,184	23,138	954
100-24-5035	Building - Benefits	381,741	436,201	445,622	476,390	443,088	(33,302)
100-24-5205	Building - Utilities	9,123	11,086	10,274	12,000	12,000	-
100-24-5210	Building - Vehicle Gas and Oil	6,801	6,326	9,952	7,000	10,000	3,000
100-24-5215	Building - Telephone	12,585	16,513	14,063	12,600	15,000	2,400
100-24-5220	Building - Training, Dues,& Publications	-	1,085	80	5,000	2,500	(2,500)
100-24-5225	Building - Supplies	13,264	14,789	8,921	14,500	14,500	-
100-24-5235	Building - Postage & Printing	17,435	12,789	16,265	17,500	17,000	(500)
100-24-5290	Building - Other General Expenses	929	317	230	2,500	1,500	(1,000)
100-24-5300	Building - Professional Service	370,491	402,854	426,439	348,000	430,000	82,000
100-24-5400	Building - Repairs and Maintenance	264,341	293,904	172,831	250,000	175,000	(75,000)
100-24-5405	Building - Copier Maintenance	1,560	1,674	1,879	2,000	2,000	-
100-24-5625	Building - Internal Service Fund	34,056	2,054	16,359	7,426	7,426	-
100-24-5800	Building - Capital Outlay	27,388	-	-	-	-	-
Department Total		<u>\$ 1,693,527</u>	<u>\$ 1,801,435</u>	<u>\$ 1,755,880</u>	<u>\$ 1,800,442</u>	<u>\$ 1,803,500</u>	<u>\$ 3,058</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
2019 Budgeted Expenditures by Department
Public Works
12/31/2019

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
100-26-35-5000	Streets - Salaries	\$ 1,393,751	\$ 1,562,008	\$ 1,495,626	\$ 1,624,411	\$ 1,587,760	\$ (36,651)
100-26-35-5010	Streets - Overtime	84,816	40,265	76,653	99,000	98,000	(1,000)
100-26-35-5015	Streets - Uniform stipend	15,211	28,040	19,673	23,100	23,100	-
100-26-35-5025	Streets - Other stipend	635	390	390	750	750	-
100-26-35-5030	Streets - Sick day buyback	25,986	22,693	81,117	55,000	50,000	(5,000)
100-26-35-5035	Streets - Benefits	837,729	858,539	818,646	898,034	826,212	(71,822)
100-26-35-5205	Streets - Utilities	13,378	13,302	19,614	14,000	18,500	4,500
100-26-35-5210	Streets - Vehicle gas & oil	90,225	61,054	86,192	90,000	86,000	(4,000)
100-26-35-5215	Streets - Telephone	4,311	3,889	1,297	5,000	3,500	(1,500)
100-26-35-5215	Streets - Training, dues, & publications	8,148	4,528	12,002	6,000	5,500	(500)
100-26-35-5225	Streets - Supplies	172,269	177,828	131,571	149,000	144,450	(4,550)
100-26-35-5235	Streets - Postage & printing	6,938	16,095	6,689	12,000	10,000	(2,000)
100-26-35-5290	Streets - Other general expenses	4,060	4,967	83,623	27,500	5,000	(22,500)
100-26-35-5300	Streets - Professional services	623,509	924,773	338,384	650,000	590,000	(60,000)
100-26-35-5400	Streets - Repairs and maintenance	376,501	505,643	336,605	476,000	372,000	(104,000)
100-26-35-5405	Streets - Copier maintenance	1,169	1,116	1,386	1,200	1,400	200
100-26-35-5500	Streets - Equipment	4,461	3,200	-	6,500	2,500	(4,000)
100-26-35-5505	Streets - Equipment lease	98,329	134,491	56,910	60,000	135,000	75,000
100-26-35-5625	Streets - Internal service fund	114,042	19,139	76,341	37,432	37,432	-
100-26-35-5800	Streets - Capital Outlay	94,523	2,643,191	-	-	-	-
	Total Streets	\$ 3,969,991	\$ 7,025,151	\$ 3,642,718	\$ 4,234,927	\$ 3,997,104	\$ (237,823)
100-26-37-5000	Fleet - Salaries	\$ 65,289	\$ 66,400	\$ 67,330	\$ 66,756	\$ 68,353	\$ 1,597
100-26-37-5010	Fleet - Overtime	5,877	3,174	6,110	4,000	4,500	500
100-26-37-5015	Fleet - Uniform stipend	333	545	526	1,000	1,000	-
100-26-37-5025	Fleet - Other stipend	-	-	-	-	450	450
100-26-37-5030	Fleet- Sick day buyback	1,234	-	258	2,000	2,000	-
100-26-37-5035	Fleet - Benefits	26,664	31,873	36,736	36,740	36,154	(586)
100-26-37-5210	Fleet - Vehicle gas & oil	9,023	6,596	8,020	7,000	9,000	2,000
100-26-37-5225	Fleet - Supplies	154,647	134,276	149,362	150,000	142,000	(8,000)
100-26-37-5235	Fleet - Postage & printing	849	419	102	-	-	-
100-26-37-5300	Fleet - Professional services	56,948	54,117	50,524	56,000	45,000	(11,000)
100-26-37-5400	Fleet - Repairs and maintenance	95,960	8,388	45,789	82,000	73,500	(8,500)
100-26-37-5500	Fleet - Equipment	-	-	-	2,800	2,500	(300)
100-26-37-5625	Fleet - Internal service fund	7,808	515	2,782	1,298	1,298	-
	Total Fleet	\$ 424,632	\$ 306,303	\$ 367,538	\$ 409,594	\$ 385,755	\$ (23,839)
Department Total		\$ 4,394,623	\$ 7,331,454	\$ 4,010,256	\$ 4,644,521	\$ 4,382,859	\$ (261,662)

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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
 2019 Budgeted Expenditures by Department
 Zoning Board
 12/31/2019

<u>Account Number</u>	<u>Account Name</u>	<u>2016 Balance</u>	<u>2017 Balance</u>	<u>2018 Projected</u>	<u>2018 Budget</u>	<u>2019 Budget</u>	<u>Requested Budget Change</u>
100-28-5000	Zoning - Salaries	\$ 6,360	\$ 5,653	\$ 8,745	\$ 6,360	\$ 6,360	\$ -
100-28-5035	Zoning - Benefits	405	412	669	487	487	-
100-28-5235	Zoning - Postage & printing	2,800	557	-	3,000	3,000	-
100-28-5290	Zoning - Other general expenses	<u>5,981</u>	<u>2,910</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>
		-					
Department Total		<u>\$ 15,546</u>	<u>\$ 9,532</u>	<u>\$ 9,414</u>	<u>\$ 15,847</u>	<u>\$ 15,847</u>	<u>\$ -</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
 2019 Budgeted Expenditures by Department
 Committee and Planning
 12/31/2019

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
100-30-5105	Community Programs	\$ 1,872	\$ 885	\$ 2,276	\$ 4,000	\$ 3,500	\$ (500)
100-30-5105-01	Community Programs Nat Night Out	1,884	-	-	-	-	-
100-30-5105-04	West Central Municipal Conference	20,612	25,362	25,362	26,000	26,000	-
100-30-5105-05	Berwyn Historic Preservation Commission	952	1,050	-	5,000	5,000	-
100-30-5105-06	Utility Tax Rebate	91,355	84,810	90,000	90,000	85,000	(5,000)
100-30-5105-08	Berwyn Historical Society	10,000	10,000	10,000	10,000	5,000	(5,000)
100-30-5105-30	BDC Admin Fee	86,000	86,200	86,000	86,000	86,000	-
100-30-5290	Committee & Planning - Other general expenses	-	2,504	3,225	5,000	4,500	(500)
Department Total		<u>\$ 212,675</u>	<u>\$ 210,811</u>	<u>\$ 216,863</u>	<u>\$ 226,000</u>	<u>\$ 215,000</u>	<u>\$ (11,000)</u>

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Recreation Department

PROGRAM MANAGER: Director of Recreation

PROGRAM DESCRIPTION:

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

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

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

City of Berwyn
2019 Budgeted Expenditures by Department
Recreation
12/31/2019

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
100-32-5000	Recreation - Salaries	\$ 807,022	\$ 883,492	\$ 809,706	\$ 850,000	\$ 850,000	\$ -
100-32-5010	Recreation - Overtime	-	-	-	-	-	-
100-32-5030	Recreation - Sick day buy back	12,180	11,914	12,613	13,242	13,273	31
100-32-5035	Recreation - Benefits	261,344	279,897	257,847	257,198	251,140	(6,058)
100-32-5100	Recreation - Special events	56,369	65,148	59,820	65,000	65,000	-
100-32-5105	Recreation - Community programs	500	-	-	-	-	-
100-32-5205	Recreation - Utilities	24,757	27,933	28,000	28,000	28,000	-
100-32-5210	Recreation - Vehicle Gas and Oil	10,712	10,416	12,000	12,000	13,000	1,000
100-32-5215	Recreation - Telephone	9,479	8,282	7,735	9,000	8,000	(1,000)
100-32-5220	Recreation - Training, dues, & publications	1,395	2,747	2,057	2,000	2,500	500
100-32-5225	Recreation - Supplies	101,809	115,610	98,305	115,000	115,000	-
100-32-5235	Recreation - Postage & printing	1,893	701	228	2,000	2,000	-
100-32-5290	Recreation - Other general expenses	59,294	63,565	81,472	65,000	65,000	-
100-32-5300	Recreation - Professional Services	57,999	16,441	10,539	30,000	20,000	(10,000)
100-32-5400	Recreation - Repairs and maintenance	155,697	138,829	137,615	159,000	155,000	(4,000)
100-32-5405	Recreation - Copier maintenance	1,203	1,166	1,335	1,300	1,300	-
100-32-5625	Recreation - Internal service fund	33,540	7,106	27,917	14,196	14,196	-
100-32-5800	Recreation - Capital outlay	35,848	-	-	-	-	-
Department Total		\$ 1,631,041	\$ 1,633,247	\$ 1,547,190	\$ 1,622,936	\$ 1,603,409	\$ (19,527)

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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
 2019 Budgeted Expenditures by Department
 Community Relations
 12/31/2019

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
100-34-5000	Community Relations - Salaries	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
100-34-5035	Community Relations - Benefits	383	383	383	383	383	-
100-34-5290	Community Relations - Other general expenses	-	-	-	1,425	1,400	(25)
Department Total		<u>\$ 5,383</u>	<u>\$ 5,383</u>	<u>\$ 5,383</u>	<u>\$ 6,808</u>	<u>\$ 6,783</u>	<u>\$ (25)</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
 2019 Budgeted Expenditures by Department
 Senior Services
 12/31/2019

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
100-46-5000	Senior Services - Salaries	\$ 178,801	\$ 183,558	\$ 210,585	\$ 176,830	\$ 247,474	\$ 70,644
100-46-5000	Senior Services - Overtime	665	588	4,193	500	1,000	500
100-46-5030	Senior Services - Stipends- Other	700	750	1,200	800	1,200	400
100-46-5030	Senior Services - Sick Day Buy Back	2,053	5,124	4,285	5,000	3,750	(1,250)
100-46-5035	Senior Services - Benefits	94,646	92,010	76,251	77,130	84,304	7,174
100-46-5100-03	Senior Services - Special Events Senior Breakfast	8,126	5,960	7,350	7,000	7,400	400
100-46-5210	Senior Services - Vehicle Gas & Oil	12,653	15,088	19,953	15,500	17,500	2,000
100-46-5215	Senior Services - Telephone	3,166	3,154	3,784	3,500	4,000	500
100-46-5225	Senior Services - Supplies	461	430	1,271	500	1,000	500
100-46-5235	Senior Services - Postage & Printing	3,591	5,069	6,033	5,000	6,000	1,000
100-46-5290	Senior Services - Other General Expenses	178	485	492	500	500	-
100-46-5300	Senior Services - Professional Services	1,244	1,907	1,504	2,000	1,750	(250)
100-46-5400	Senior Services - Repairs & Maintenance	82,332	78,325	96,369	87,000	96,000	9,000
100-46-5405	Senior Services - Copier Maintenance	873	832	1,024	1,000	1,050	50
100-46-5505	Senior Services - Equipment Lease	4,800	6,520	5,500	6,000	6,000	-
100-46-5625	Senior Services - Internal Service Fund charges	10,702	2,830	9,624	5,067	5,067	-
Department Total		<u>\$ 404,991</u>	<u>\$ 402,630</u>	<u>\$ 449,418</u>	<u>\$ 393,327</u>	<u>\$ 483,995</u>	<u>\$ 90,668</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
 2019 Budgeted Expenditures by Department
 Statutory
 12/31/2019

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
Benefits	To be allocated to various departments:						
100-17-5035	Benefit Pool	\$ (42,930)	\$ 64,760	\$ 7,332	\$ 5,000	\$ 7,000	\$ 2,000
100-17-5290	Other General Expenses	12,544	(41,936)	10,612	4,250	5,000	750
100-17-5300-01	Auditing & Actuarial expense	35,167	46,902	52,013	48,000	52,144	4,144
100-17-5300-10	New World Maintenance	39,531	43,086	42,892	43,090	45,850	2,760
100-17-5710	Bad debt expense	<u>82,701</u>	<u>5,778</u>	<u>3,274</u>	<u>5,750</u>	<u>3,500</u>	<u>(2,250)</u>
Department Total		<u>\$ 127,013</u>	<u>\$ 118,590</u>	<u>\$ 116,122</u>	<u>\$ 106,090</u>	<u>\$ 113,494</u>	<u>\$ 7,404</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.

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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
2019 Budget**

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
Revenues							
205-40-4000	Library - Property Tax Revenue	\$ 3,288,250	\$ 3,384,315	\$ 3,321,129	\$ 3,392,808	\$ 3,392,808	\$ -
205-40-4350	Library - Book Fines	26,361	19,738	10,587	20,000	16,000	(4,000)
205-40-4400	Library - Grant Revenue	125,000	-	4,999	20,000	20,000	-
205-40-4415	Library - Copier Revenue	11,702	10,958	11,408	11,500	13,000	1,500
205-40-4420	Library - Per Capita Revenue	43,674	-	43,991	42,500	70,821	28,321
205-40-4425	Library - Video Rental Revenue	(1,571)	-	-	-	-	-
205-40-4430	Library - Building Revenue	4,634	5,347	9,570	5,500	7,000	1,500
205-40-4800	Library - Interest Income	755	2,565	3,229	750	750	-
	Total Library Revenues	<u>3,498,805</u>	<u>3,422,923</u>	<u>3,404,913</u>	<u>3,493,058</u>	<u>3,520,379</u>	<u>27,321</u>
Expenditures							
205-40-5000	Library - Salaries	\$ 1,485,203	\$ 1,419,988	\$ 1,441,602	\$ 1,636,754	\$ 1,681,659	\$ 44,905
205-40-5010	Library - Overtime	-	756	58	2,000	2,000	-
205-40-5025	Library - Stipends Other	3,400	2,300	3,650	4,200	4,200	-
205-40-5030	Library - Sick Day Buy Back	19,587	29,092	32,499	17,500	17,500	-
205-40-5035	Library - Benefits	813,909	768,352	784,468	826,075	895,901	69,826
205-40-5040	Library - Tuition Reimbursement	-	-	-	10,000	10,000	-
205-40-5105	Library - Community Programs	20,147	24,933	41,333	24,000	31,000	7,000
205-40-5200-09	Library - Director Expense	603	104	350	800	800	-
205-40-5200-10	Library - Board Expense	6,827	21,536	298	5,000	10,000	5,000
205-40-5205	Library - Utilities	12,312	12,049	13,144	14,000	14,000	-
205-40-5210	Library - Vehicle Gas & Oil	249	180	193	1,500	1,500	-
205-40-5215	Library - Telephone	29,597	28,188	22,143	18,000	22,000	4,000
205-40-5220	Library - Training, Dues, & Publications	8,689	11,213	9,031	15,000	18,800	3,800
205-40-5225	Library - Supplies	49,060	46,993	57,261	57,000	67,000	10,000
205-40-5235	Library - Postage & Printing	-	1,940	878	2,500	2,500	-
205-40-5245	Library - Books	153,947	219,442	258,564	240,000	253,500	13,500
205-40-5250	Library - Audio Visual	37,730	34,530	37,970	40,000	40,500	500
205-40-5255	Library - Periodicals	16,047	4,902	12,967	19,000	16,660	(2,340)
205-40-5290	Library - Other General Expenses	19,233	16,960	12,177	18,000	20,000	2,000
205-40-5400	Library - Repairs & Maintenance	182,321	127,693	143,399	145,000	150,000	5,000
205-40-5520	Library - Computer System	34,917	34,651	38,881	60,000	60,000	-
205-40-5525	Library - Computer Support Databases	46,956	59,321	12,049	67,000	67,000	-
205-40-5625	Library - Internal Service Fund Charge	66,113	4,785	28,355	13,904	13,904	-
205-40-5660	Library - Promotions	6,926	10,668	11,715	13,000	22,400	9,400
205-40-5665	Library - Reciprocal Borrowing	2,504	2,347	437	2,500	1,800	(700)
205-40-5800	Library - Capital Improvement	248,942	7,780	97,911	120,000	397,500	277,500
	Total Library Expenditures	<u>3,265,219</u>	<u>2,890,703</u>	<u>3,061,333</u>	<u>3,372,733</u>	<u>3,822,124</u>	<u>449,391</u>
	Revenues Less Expenditures	233,586	532,220	343,580	120,325	(301,745)	\$ (422,070)
	Fund Balance Beginning	<u>732,960</u>	<u>966,546</u>	<u>1,498,766</u>	<u>1,498,766</u>	<u>1,842,346</u>	
	Projected Ending Fund Balance	<u>\$ 966,546</u>	<u>\$ 1,498,766</u>	<u>\$ 1,842,346</u>	<u>\$ 1,619,091</u>	<u>\$ 1,540,601</u>	

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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, 2019

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
2019 Budget**

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
Revenues							
210-4400	Grant Income	\$ 1,719,721	\$ 1,531,252	\$ 1,209,571	\$ 1,072,111	\$ 1,528,701	\$ 456,590
210-4405	Loan Repayments	30,269	18,090	73,276	8,100	-	(8,100)
210-4800	Interest Income	10	22	9	-	-	-
210-4900	Transfer From Other Funds	100,000	75,000	100,000	70,033	24,192	(45,841)
	Total Community Development Revenues	<u>1,850,000</u>	<u>1,624,364</u>	<u>1,382,856</u>	<u>1,150,244</u>	<u>1,552,893</u>	<u>402,649</u>
Expenditures							
Public Works							
210-26-5300	Public Works - Professional Services	\$ 445,474	\$ -	\$ -	\$ -	\$ -	\$ -
210-26-5400	Public Works - Repairs & Maintenance	-	885,355	-	-	-	-
210-26-5400-01	Public Works - Repairs & Maintenance Sewer	-	-	-	110,000	-	(110,000)
210-26-5400-02	Public Works - Repairs & Maintenance Street/Sidewalk	200,239	140,000	-	275,219	-	(275,219)
210-26-5800-10	Public Works - Capital Outlay	543,783	-	-	320,000	-	(320,000)
	Total Public Works	<u>1,189,496</u>	<u>1,025,355</u>	<u>-</u>	<u>705,219</u>	<u>-</u>	<u>(705,219)</u>

**City of Berwyn
Community Development Fund
2019 Budget**

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
Administration							
210-42-5000	Community Development - Salaries	\$ 160,065	\$ 147,572	\$ 156,376	\$ 150,590	\$ 156,797	\$ 6,207
210-42-5025	Community Development - Stipends Other	600	2,200	1,300	1,200	1,200	-
210-42-5030	Community Development - Sick Day Buy Back	8,934	6,265	5,357	6,950	7,209	259
210-42-5035	Community Development - Benefits	99,430	97,743	99,756	100,310	100,278	(32)
210-42-5205	Community Development - Utilities	10,727	1,860	2,542	2,400	750	(1,650)
210-42-5210	Community Development - Vehicle Gas & Oil	274	271	-	-	-	-
210-42-5215	Community Development - Telephone	1,135	936	1,684	1,500	1,500	-
210-42-5220	Community Development - Training, Dues, & Publications	-	2,872	-	3,640	3,650	10
210-42-5225	Community Development - Supplies	1,704	618	1,045	1,500	1,500	-
210-42-5235	Community Development - Postage & Printing	3,371	1,168	3,871	1,500	1,500	-
210-42-5290	Community Development - Other General Expenses	61	8	77	-	188	188
210-42-5300	Community Development - Professional Services	111,094	47,864	26,245	92,140	34,400	(57,740)
210-42-5400	Community Development - Repairs & Maintenance	84,307	27,912	853,177	4,560	1,159,477	1,154,917
210-42-5405	Community Development - Copier Maintenance	1,196	1,071	1,213	3,200	600	(2,600)
210-42-5625	Community Development - Internal Service Fund	37,296	2,489	16,914	6,574	6,574	-
210-42-5895	Community Development - Contingency	5,033	342,622	355	-	-	-
210-42-5710	Community Development - Bad Debt Expense	175,494	18,699	-	-	-	-
210-42-5800-10	Community Development - Capital Outlay						
210-5900	Community Development - Transfer to Other Funds						
	Total Administration	700,721	702,170	1,169,912	376,064	1,475,623	1,099,559
Program Expenditures							
210-42-5105	Community Development - Community Programs	\$ 162,459	\$ 135,038	\$ 149,858	\$ 63,000	\$ 77,270	\$ 14,270
	Total Community Development Expenditures	<u>2,052,676</u>	<u>1,862,563</u>	<u>1,319,770</u>	<u>1,144,283</u>	<u>1,552,893</u>	<u>408,610</u>
	Revenues Less Expenditures	(202,676)	(238,199)	63,086	5,961	-	<u>\$ (5,961)</u>
	Fund Balance Beginning	<u>126,235</u>	<u>(76,441)</u>	<u>(314,640)</u>	<u>(314,640)</u>	<u>(251,554)</u>	
	Projected Ending Fund Balance	<u>\$ (76,441)</u>	<u>\$ (314,640)</u>	<u>\$ (251,554)</u>	<u>\$ (308,679)</u>	<u>\$ (251,554)</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
2019 Budget**

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
Revenues							
255-4055	Foreign Fire - Insurance Tax	\$ 44,670	\$ 49,327	\$ 50,314	\$ 45,000	\$ 57,000	\$ 12,000
255-4800	Foreign Fire - Interest Income	8	7	10	-	-	-
	Total Foreign Fire Revenues	<u>44,678</u>	<u>49,334</u>	<u>50,324</u>	<u>45,000</u>	<u>57,000</u>	<u>12,000</u>
Expenditures							
255-5220	Foreign Fire - Training, Dues, & Publications	\$ 3,179	\$ -	\$ 5,960	\$ 6,000	\$ 9,000	\$ 3,000
255-5225	Foreign Fire - Supplies	9,908	2,651	4,931	5,000	7,000	2,000
255-5290	Foreign Fire - Other General Expenses	663	4,202	4,900	5,000	5,000	-
255-5400	Foreign Fire - Repairs	2,976	1,112	4,800	5,000	6,000	1,000
255-5500	Foreign Fire - Equipment	11,025	33,605	9,800	10,000	20,000	10,000
255-5800	Foreign Fire - Capital	-	20,000	13,000	13,000	10,000	(3,000)
	Total Foreign Fire Expenditures	<u>27,751</u>	<u>61,570</u>	<u>43,391</u>	<u>44,000</u>	<u>57,000</u>	<u>13,000</u>
	Revenues Less Expenditures	16,927	(12,236)	6,933	1,000	-	<u>\$ (1,000)</u>
	Fund Balance Beginning	<u>49,442</u>	<u>66,369</u>	<u>54,133</u>	<u>54,133</u>	<u>61,066</u>	
	Projected Ending Fund Balance	<u>\$ 66,369</u>	<u>\$ 54,133</u>	<u>\$ 61,066</u>	<u>\$ 55,133</u>	<u>\$ 61,066</u>	

**City of Berwyn
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Motor Fuel Tax Fund

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

**City of Berwyn
Motor Fuel Tax Fund
2019 Budget**

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
Revenues							
215-4250	MFT - Reimbursements	\$ 136,298	\$ -	\$ -	\$ -	\$ -	\$ -
215-4410	MFT - State Allotment	1,483,957	1,465,605	1,124,728	1,504,600	1,700,000	195,400
215-4800	MFT - Interest Income	7,495	24,216	37,905	12,838	35,000	22,162
	Total MFT Revenues	<u>1,627,750</u>	<u>1,489,821</u>	<u>1,162,633</u>	<u>1,517,438</u>	<u>1,735,000</u>	<u>217,562</u>
Expenditures							
215-5205	MFT - Utilities	\$ 333,593	\$ 336,671	\$ 468,523	\$ 425,100	\$ 366,000	\$ (59,100)
215-5225-05	MFT - Rock Salt	195,790	147,007	168,993	247,000	247,000	-
215-5290	MFT - Other General	100,000	-	-	-	-	-
215-5300	MFT - Professional services	6,003	3,369	105,616	-	58,012	58,012
215-5400	MFT - Repair & Maintenance	-	8,193	-	-	-	-
215-5400-02	MFT - Repair & Maintenance Street/Sidewalk	-	-	-	367,000	417,000	50,000
215-5400-03	MFT - Repair & Maintenance Traffic Control	223,673	363,299	493,020	259,387	388,722	129,335
215-5800	MFT - Capital Projects (Project Construction)	344,017	560,200	-	218,000	218,000	-
	Total MFT Expenditures	<u>1,203,076</u>	<u>1,418,739</u>	<u>1,236,152</u>	<u>1,516,487</u>	<u>1,694,734</u>	<u>178,247</u>
	Revenues less Expenditures	424,674	71,082	(73,519)	951	40,266	<u>\$ 39,315</u>
	Fund Balance Beginning	<u>1,230,793</u>	<u>1,655,467</u>	<u>1,726,549</u>	<u>1,726,549</u>	<u>1,653,030</u>	
	Projected Ending Fund Balance	<u>\$ 1,655,467</u>	<u>\$ 1,726,549</u>	<u>\$ 1,653,030</u>	<u>\$ 1,727,500</u>	<u>\$ 1,693,296</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
2019 Budget**

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
Revenues							
220-4000	Property Taxes - South Berwyn TIF	\$ 511,510	\$ 641,784	\$ 916,224	\$ 622,591	\$ 929,192	\$ 306,601
220-4800	Interest Income	369	450	443	-	-	-
220-4835	Miscellaneous Revenue	-	-	-	124,493	-	(124,493)
	Total South Berwyn TIF Revenues	<u>511,879</u>	<u>642,234</u>	<u>916,667</u>	<u>747,084</u>	<u>929,192</u>	<u>182,108</u>
Expenditures							
220-5200	TIF Management Services - BDC	\$ 58,787	\$ 76,860	\$ 94,997	\$ 94,997	\$ 114,654	\$ 19,657
220-5700	Sedgwick Project Installment Note - Principal	155,161	155,161	155,161	155,161	-	(155,161)
220-5705	Sedgwick Project Installment Note - Interest	24,438	15,130	5,819	5,819	-	(5,819)
220-5800	South Berwyn Corridor TIF - Expenses	5,741	87,418	23,092	-	123,334	123,334
220-5900	Transfer to Bond & Interest for Garage Debt	455,678	455,080	454,679	454,679	536,167	81,488
	Total South Berwyn TIF Expenditures	<u>699,805</u>	<u>789,649</u>	<u>733,748</u>	<u>710,656</u>	<u>774,155</u>	<u>63,499</u>
	Revenues less Expenditures	(187,926)	(147,415)	182,919	36,428	155,037	<u>\$ 118,609</u>
	Fund Balance Beginning	<u>2,157</u>	<u>(185,769)</u>	<u>(333,184)</u>	<u>(333,184)</u>	<u>(150,265)</u>	
	Projected Ending Fund Balance	<u>\$ (185,769)</u>	<u>\$ (333,184)</u>	<u>\$ (150,265)</u>	<u>\$ (296,756)</u>	<u>\$ 4,772</u>	

**City of Berwyn
2019
Annual Budget**

For the Fiscal Year Beginning January 1, 2019

**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
2019 Budget**

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
Revenues							
223-4000	Property Taxes - Harlem Ave.	\$ 552,903	\$ 725,304	\$ 1,086,749	\$ 748,091	\$ 1,119,351	\$ 371,260
223-4800	Interest Income	1,305	719	655	-	-	-
	Total Harlem TIF Revenues	<u>554,208</u>	<u>726,023</u>	<u>1,087,404</u>	<u>748,091</u>	<u>1,119,351</u>	<u>371,260</u>
Expenditures							
223-5200	TIF Management Services - BDC	\$ 545,921	\$ 235,156	\$ 353,193	\$ 353,193	\$ 663,845	\$ 310,652
223-5700	TIF Principal Expenses	94,603	98,843	103,272	103,272	109,089	5,817
223-5705	TIF Interest Expenses	78,560	74,320	69,891	69,891	64,074	(5,817)
223-5800	Harlem Avenue - TIF Expenses	<u>204,615</u>	<u>105,266</u>	<u>237,106</u>	<u>221,735</u>	<u>300,471</u>	<u>78,736</u>
	Total Harlem TIF Expenditures	<u>923,699</u>	<u>513,585</u>	<u>763,462</u>	<u>748,091</u>	<u>1,137,479</u>	<u>389,388</u>
	Revenues less Expenditures	(369,491)	212,438	323,942	-	(18,128)	<u>\$ (18,128)</u>
	Fund Balance Beginning	<u>(143,074)</u>	<u>(512,565)</u>	<u>(300,127)</u>	<u>(300,127)</u>	<u>23,815</u>	
	Projected Ending Fund Balance	<u>\$ (512,565)</u>	<u>\$ (300,127)</u>	<u>\$ 23,815</u>	<u>\$ (300,127)</u>	<u>\$ 5,687</u>	

**City of Berwyn
2019
Annual Budget**

For the Fiscal Year Beginning January 1, 2019

**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
2019 Budget**

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
Revenues							
230-4000	Property Taxes - Roosevelt Road	\$ 101,792	\$ 557,520	\$ 587,896	\$ 508,267	\$ 605,533	\$ 97,266
230-4800	Interest Income	58	340	681	-	-	-
	Total Roosevelt TIF Revenues	<u>101,850</u>	<u>557,860</u>	<u>588,577</u>	<u>508,267</u>	<u>605,533</u>	<u>97,266</u>
Expenditures							
230-5200	TIF Management Services - BDC	\$ 30,529	\$ 182,387	\$ 281,310	\$ 317,271	\$ -	\$ (317,271)
230-5705	TIF Interest Expenses	-	-	47,500	-	15,000	15,000
230-5800	Roosevelt Road - TIF Expenses	52,265	-	359,119	-	123,334	123,334
230-5900	Transfer to Bond and Interest	<u>287,559</u>	<u>282,619</u>	<u>277,434</u>	<u>277,434</u>	<u>293,395</u>	<u>15,961</u>
	Total Roosevelt TIF Expenditures	<u>370,353</u>	<u>465,006</u>	<u>965,363</u>	<u>594,705</u>	<u>431,729</u>	<u>(162,976)</u>
	Revenues less Expenditures	(268,503)	92,854	(376,786)	(86,438)	173,804	<u>\$ 260,242</u>
	Fund Balance Beginning	<u>558,137</u>	<u>289,634</u>	<u>382,488</u>	<u>382,488</u>	<u>5,702</u>	
	Projected Ending Fund Balance	<u>\$ 289,634</u>	<u>\$ 382,488</u>	<u>\$ 5,702</u>	<u>\$ 296,050</u>	<u>\$ 179,506</u>	

**City of Berwyn
2019
Annual Budget**

For the Fiscal Year Beginning January 1, 2019

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
2019 Budget**

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
Revenues							
400-26-4250	Public Works - Reimbursements	\$ 169,799	\$ -	\$ -	\$ -	\$ -	\$ -
400-4800	Interest Income	<u>2,202</u>	<u>2,447</u>	<u>2,484</u>	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>
	Total Capital Projects Revenues	<u>172,001</u>	<u>2,447</u>	<u>2,484</u>	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>
Expenditures							
400-16-5800	IT Capital	\$ -	\$ -	\$ 10,073	\$ 125,000	\$ -	\$ (125,000)
400-18-5800	Fire Capital	-	158,042	-	54,000	130,000	76,000
400-20-5800	Police Capital	-	346,550	233,811	343,050	209,500	(133,550)
400-26-5800	Public Works Capital	-	-	59,551	65,000	310,500	245,500
400-26-5800-31	Capital Outlay 2012 Bond Issue	-	26,208	-	265,000	-	(265,000)
400-32-5800	Recreation Capital	<u>-</u>	<u>29,556</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>
	Total Capital Projects Expenditures	<u>-</u>	<u>560,356</u>	<u>303,435</u>	<u>852,050</u>	<u>750,000</u>	<u>(102,050)</u>
	Revenues Less Expenditures	172,001	(557,909)	(300,951)	(850,050)	(750,000)	<u>\$ 100,050</u>
	Net Assets Beginning	<u>1,453,149</u>	<u>1,625,150</u>	<u>1,067,241</u>	<u>1,067,241</u>	<u>766,290</u>	
	Projected Ending Net Assets	<u>\$ 1,625,150</u>	<u>\$ 1,067,241</u>	<u>\$ 766,290</u>	<u>\$ 217,191</u>	<u>\$ 16,290</u>	

**City of Berwyn
2019
Annual Budget**

For the Fiscal Year Beginning January 1, 2019

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
2019 Budget**

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
Revenues							
300-4000	Bond & Interest - Property Tax Revenue	\$ 6,204,391	\$ 6,479,576	\$ 6,814,060	\$ 6,603,160	\$ 7,103,161	\$ 500,001
300-4800	Interest Income	487	1,412	1,682	500	1,000	500
300-4915	Bond/Line of Credit Proceeds	19,005,000	-	15,000,000	15,375,000	-	(15,375,000)
300-4917	Bond Premiums	2,278,565	-	-	-	-	-
300-4900	Transfer from Other Funds	<u>5,752,329</u>	<u>4,033,815</u>	<u>5,132,113</u>	<u>4,906,183</u>	<u>5,205,370</u>	<u>299,187</u>
	Total Debt Service Revenues	<u>33,240,772</u>	<u>10,514,803</u>	<u>26,947,855</u>	<u>26,884,843</u>	<u>12,309,531</u>	<u>(14,575,312)</u>
Expenditures							
300-5200	Administrative Expenses	\$ 1,500	\$ 66,790	\$ 61,417	\$ 52,500	\$ 115,000	\$ 62,500
300-5700	Principal Expense	-	-	138,903	-	156,440	156,440
300-5705	Interest Expense	6,105	21,230	66,137	-	7,999	7,999
300-5700-02	Principal G.O. Bonds Series 1999/2009 Series	1,880,000	1,965,000	2,055,000	2,055,000	-	(2,055,000)
300-5705-02	Interest G.O. Bonds Series 1999/2009 Series	224,250	160,800	82,200	82,200	-	(82,200)
300-5700-04	Principal G.O. Bonds Series 2002A	415,000	-	-	-	-	-
300-5705-07	Interest G.O. Bond Series 2007A	1,408,250	439,931	400,750	400,750	-	(400,750)
300-5700-08	Principal G.O. Bond Series 2007B	1,600,000	1,675,000	1,760,000	1,760,000	2,657,875	897,875
300-5705-08	Interest G.O. Bond Series 2007B	1,060,523	969,643	874,001	874,001	772,096	(101,905)
300-5700-09	Principal G.O. Bond Series 2008	-	-	85,000	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	16,388	16,388	16,388	16,388	-
300-5700-11	Principal G.O. Bonds Series 2010	175,000	175,000	175,000	175,000	200,000	25,000
300-5705-11	Interest G.O. Bonds Series 2010	409,219	374,969	367,979	367,979	362,500	(5,479)
300-5705-12	Interest G.O. Bonds Series 2011	235,350	235,350	235,350	235,350	235,350	-
300-5705-13	Interest G.O. Bonds Series 2012	277,595	277,595	277,595	277,595	277,595	-
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	-	(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	1,629,263	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	189,094	-
300-5700-20	Principal G.O. Bonds Series 2016A	-	225,000	205,000	205,000	270,000	65,000
300-5705-20	Interest G.O. Bonds Series 2016A	-	966,433	904,025	904,025	895,825	(8,200)
300-5705-21	Interest G.O. Bonds Series 2019A	-	-	-	-	3,624,228	3,624,228
300-5790	Bond Issue Costs	266,895	-	-	125,000	-	(125,000)
300-5905	Transfer to Escrow	<u>21,016,667</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Debt Service Expenditures	<u>33,241,272</u>	<u>11,588,184</u>	<u>26,973,800</u>	<u>26,884,843</u>	<u>11,908,403</u>	<u>(14,976,440)</u>
	Revenues Less Expenditures	(500)	(1,073,381)	(25,945)	-	401,128	<u>\$ 401,128</u>
	Fund Balance Beginning	<u>1,138,754</u>	<u>1,138,254</u>	<u>64,873</u>	<u>64,873</u>	<u>38,928</u>	
	Projected Ending Fund Balance	<u>\$ 1,138,254</u>	<u>\$ 64,873</u>	<u>\$ 38,928</u>	<u>\$ 64,873</u>	<u>\$ 440,056</u>	

**City of Berwyn
2019
Annual Budget**

For the Fiscal Year Beginning January 1, 2019

Utilities Fund

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

**City of Berwyn
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Annual Budget**

For the Fiscal Year Beginning January 1, 2019

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 18 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
2019 Budget**

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
Revenues							
Water and Sewer Revenues							
500-4275	Water Sales - Commercial	\$ 3,426,360	\$ 3,294,270	\$ 3,782,907	\$ 3,667,217	\$ 4,283,000	\$ 615,783
500-4280	Water Sales - Residential	6,739,425	6,578,680	7,132,121	7,183,433	7,642,000	458,567
500-4290	Sales, Meter	37,366	30,588	58,234	35,000	60,000	25,000
500-4355	Fines, Other	921,100	1,079,809	1,807,884	935,815	1,450,000	514,185
500-4400	Grant Revenue	65,877	-	-	-	-	-
500-4800	Interest Income	4,080	3,019	1,403	2,000	2,000	-
500-4835	Miscellaneous	2,900	33,960	35,307	2,500	30,000	27,500
500-4900	Transfer from Other Funds	455,191	501,557	-	-	-	-
	Total Water and Sewer Revenues	<u>11,652,299</u>	<u>11,521,883</u>	<u>12,817,856</u>	<u>11,825,965</u>	<u>13,467,000</u>	<u>1,641,035</u>
Garbage Revenues							
500-36-4300	Fees - Garbage	\$ 4,788,785	\$ 4,787,101	\$ 4,851,493	\$ 4,859,663	\$ 4,860,000	\$ 337
500-36-4355	Fines - Garbage	231,167	124,349	160,785	224,256	175,000	(49,256)
	Total Garbage Revenues	<u>5,019,952</u>	<u>4,911,450</u>	<u>5,012,278</u>	<u>5,083,919</u>	<u>5,035,000</u>	<u>(48,919)</u>
	Total Utilities Fund Revenues	<u>16,672,251</u>	<u>16,433,333</u>	<u>17,830,134</u>	<u>16,909,884</u>	<u>18,502,000</u>	<u>1,592,116</u>
Expenditures							
Water and Sewer Expenditures							
500-44-5000	Water and Sewer - Salaries	\$ 1,223,298	\$ 1,203,382	\$ 1,248,339	\$ 1,264,874	\$ 1,279,337	\$ 14,463
500-44-5010	Water and Sewer - Overtime	105,776	94,654	130,650	105,000	125,000	20,000
500-44-5015	Water and Sewer - Uniform Stipend	6,349	8,990	15,838	8,250	12,000	3,750
500-44-5025	Water and Sewer - Other Stipends	7,884	8,984	9,084	9,200	9,200	-
500-44-5030	Water and Sewer - Sick Day Buyback	76,629	30,117	23,437	31,488	29,772	(1,716)
500-44-5035	Water and Sewer - Benefits	837,082	852,558	811,676	792,262	807,196	14,934
500-44-5205	Water and Sewer - Utilities	61,909	72,082	49,778	75,000	75,000	-
500-44-5210	Water and Sewer - Vehicle Gas and Oil	69,404	42,472	48,000	60,000	55,000	(5,000)
500-44-5215	Water and Sewer - Telephone	7,501	-	628	8,500	8,500	-
500-44-5220	Water and Sewer - Training, Dues & Publications	709	495	735	4,000	4,000	-
500-44-5225	Water and Sewer - Supplies	408,694	299,825	288,539	453,000	432,000	(21,000)
500-44-5235	Water and Sewer - Postage & Printing	50,823	52,611	51,509	51,000	52,000	1,000
500-44-5290	Water and Sewer - Other General Expenses	345	3,490	4,822	5,000	5,000	-
500-44-5300	Water and Sewer - Professional Services	310,098	262,027	300,362	307,350	311,350	4,000
500-44-5400	Water and Sewer - Repairs & Maintenance	85,774	71,544	84,347	90,000	90,000	-
500-44-5405	Water and Sewer - Copier Maintenance	955	1,265	1,103	2,000	2,000	-
500-44-5500	Water and Sewer - Equipment	8,375	-	-	5,000	5,000	-
500-44-5505	Water and Sewer - Equipment Lease	28,432	33,429	24,849	115,000	10,000	(105,000)
500-44-5600	Water and Sewer - Cost of Water	6,529,507	6,584,208	7,209,617	6,938,258	7,353,809	415,551
500-44-5605	Water and Sewer - Water Chemical Treatment	1,477	22,106	22,895	20,000	25,000	5,000
500-44-5625	Water and Sewer - Internal Service Fund	418,629	39,781	207,672	96,908	96,908	-
500-44-5690	Water and Sewer - Interdepartmental Charge	1,138,289	1,204,223	1,250,000	1,250,000	1,250,000	-
500-44-5705	Water and Sewer - Interest Expense	285,150	331,416	344,038	344,038	338,788	(5,250)
500-44-5710	Water and Sewer - Bad Debt Expense	147,257	208,380	258,321	55,000	275,000	220,000
500-5790	Water and Sewer - Bond Issuance Cost	27,757	-	-	-	-	-
500-44-5800	Water and Sewer - Capital Outlay	1,291	(1,291)	482,125	500,000	595,000	95,000
500-44-5800-41	Water and Sewer - Residential Flood Mitigation Program	154,908	121,475	55,625	250,000	175,000	(75,000)
500-44-5850	Water and Sewer - Depreciation	3,861,695	2,504,233	2,499,225	-	-	-
	Total Water and Sewer Expenditures	<u>15,855,997</u>	<u>14,052,456</u>	<u>15,423,214</u>	<u>12,841,128</u>	<u>13,421,860</u>	<u>580,732</u>
Garbage Expenditures							
500-36-5300	Garbage - Professional Services	\$ 4,498,022	\$ 4,574,242	\$ 4,605,752	\$ 4,587,924	\$ 4,596,000	\$ 8,076
	Total Garbage Expenditures	<u>4,498,022</u>	<u>4,574,242</u>	<u>4,605,752</u>	<u>4,587,924</u>	<u>4,596,000</u>	<u>8,076</u>
	Total Utilities Fund Expenditures	<u>20,354,019</u>	<u>18,626,698</u>	<u>20,028,966</u>	<u>17,429,052</u>	<u>18,017,860</u>	<u>588,808</u>
	Revenues Less Expenditures	(3,681,768)	(2,193,365)	(2,198,832)	(519,168)	484,140	\$ 1,003,308
	Net Assets Beginning (As Restated)	<u>19,010,393</u>	<u>15,328,625</u>	<u>13,135,260</u>	<u>13,135,260</u>	<u>10,936,428</u>	
	Projected Ending Net Assets	<u>\$ 15,328,625</u>	<u>\$ 13,135,260</u>	<u>\$ 10,936,428</u>	<u>\$ 12,616,092</u>	<u>\$ 11,420,568</u>	

**City of Berwyn
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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
2019 Budget**

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
Revenues							
550-4120	Permits - Commuter Parking	\$ 43,125	\$ 44,625	\$ 48,000	\$ 45,000	\$ 45,000	\$ -
550-4210	Commuter Permits	138,241	127,788	117,580	127,500	120,000	(7,500)
550-4815	Retail Rent	50,000	53,200	52,500	52,000	55,000	3,000
	Total Parking Garage Revenues	<u>231,366</u>	<u>225,613</u>	<u>218,080</u>	<u>224,500</u>	<u>220,000</u>	<u>(4,500)</u>
Expenditures							
550-5205	Utilities	\$ 19,592	\$ 14,010	\$ 21,043	\$ 20,000	\$ 22,500	\$ 2,500
550-5225	Supplies	319	4,608	355	1,000	1,000	-
550-5300	Professional Services	12,460	3,173	26,550	35,000	30,000	(5,000)
550-5400	Repairs & Maintenance	28,225	18,591	8,044	25,000	25,000	-
550-5625	Internal Service Charges	5,564	325	2,488	1,230	1,230	-
550-5850	Depreciation	233,231	233,231	233,231	-	-	-
	Total Parking Garage Expenditures	<u>299,391</u>	<u>273,938</u>	<u>291,711</u>	<u>82,230</u>	<u>79,730</u>	<u>(2,500)</u>
	Revenues Less Expenditures	(68,025)	(48,325)	(73,631)	142,270	140,270	<u>\$ (2,000)</u>
	Net Assets Beginning	<u>10,177,170</u>	<u>10,109,145</u>	<u>10,060,820</u>	<u>10,060,820</u>	<u>9,987,189</u>	
	Projected Ending Net Assets	<u>\$ 10,109,145</u>	<u>\$ 10,060,820</u>	<u>\$ 9,987,189</u>	<u>\$ 10,203,090</u>	<u>\$ 10,127,459</u>	

**City of Berwyn
2019
Annual Budget**

For the Fiscal Year Beginning January 1, 2019

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
2019 Budget**

Account Number	Account Name	2016 Balance	2017 Balance	2018 Projected	2018 Budget	2019 Budget	Requested Budget Change
Revenues							
600-4250	Reimbursements	\$ 669	\$ -	\$ -	\$ -	\$ -	\$ -
600-4302	Interfund Charges	2,365,654	520,266	1,763,093	924,110	924,110	-
600-4800	Interest Income	125	373	-	-	-	-
	Total Revenues	<u>2,366,448</u>	<u>520,639</u>	<u>1,763,093</u>	<u>924,110</u>	<u>924,110</u>	<u>-</u>
Expenditures							
600-5630	Premiums - Liability Insurance	\$ 315,195	\$ 306,880	\$ 293,215	\$ 290,934	\$ 296,500	\$ 5,566
600-5640	Premiums - Property Insurance	140,922	127,468	127,513	134,831	125,000	(9,831)
600-5645	Premiums - Workmen's Compensation	176,211	173,562	176,365	187,096	180,000	(7,096)
600-5650	Claims - General Liability	(194,384)	19,877	254,754	154,721	100,000	(54,721)
600-5655	Claims - Workmen's Compensation	<u>1,830,643</u>	<u>1,070,607</u>	<u>825,877</u>	<u>994,528</u>	<u>840,000</u>	<u>(154,528)</u>
	Total Expenditures	<u>2,268,587</u>	<u>1,698,394</u>	<u>1,677,724</u>	<u>1,762,110</u>	<u>1,541,500</u>	<u>(220,610)</u>
	Revenues Less Expenditures	97,861	(1,177,755)	85,369	(838,000)	(617,390)	<u>\$ 220,610</u>
	Net Assets (Deficit) Beginning	<u>1,614,352</u>	<u>1,712,213</u>	<u>534,458</u>	<u>534,458</u>	<u>619,827</u>	
	Projected Ending Net Assets (Deficit)	<u>\$ 1,712,213</u>	<u>\$ 534,458</u>	<u>\$ 619,827</u>	<u>\$ (303,542)</u>	<u>\$ 2,437</u>	

**City of Berwyn
2019
Annual Budget**

For the Fiscal Year Beginning January 1, 2019

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
2019
Annual Budget**

For the Fiscal Year Beginning January 1, 2019

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
2019
Annual Budget**

For the Fiscal Year Beginning January 1, 2019

Appendix A

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

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

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

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

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

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

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

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

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

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