



A Century of Progress with Pride

To whom it may concern:

I, Benjamin Daish, Finance Director for the City of Berwyn, Cook County, Illinois, do hereby certify that the attached is a true and exact copy of Ordinance # 21-02 entitled:

The Annual Appropriation Ordinance of the City of Berwyn, Cook County, Illinois

For Fiscal Year 2021

I further certify that a Notice of Public Hearing on the 2021 Budget and Appropriation Ordinance was published in the Lawndale News on February 25th, 2021 in accordance with state law. Notices of the Public Hearing were placed in Berwyn City Hall located at 6700 West 26th Street, Berwyn, Illinois and at the Berwyn Police Station. At all times herein, copies of the Annual Appropriation Ordinance #21-02 were available for public review. That the Public Hearing was conducted in Berwyn City Hall council chambers on March 9, 2021 as announced.

I further certify that Ordinance appeared on the Berwyn City Council Regular Meeting agenda on March 9, 2021. That a quorum of duly elected officials were present at the meeting. Further the following Aldermen voted as follows: Lennon, Fejt, Santoy, Ruiz, Avila and Nowak voted AYE to adopt the Ordinance. Ramirez and Reardon voted NO against the motion. There were no absences.

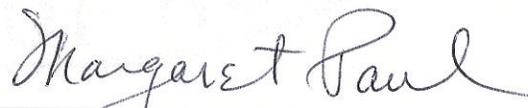
The original Ordinance #21-02 is in file in the office of Berwyn City Clerk Margaret Paul.

Dated this 9th day of March, 2021



Benjamin Daish, Finance Director

Attest:



Margaret Paul, City Clerk





2021 Annual Budget

For the Fiscal Year Beginning January 1, 2021



The City of Berwyn

Robert J. Lovero
Mayor

A Century of Progress with Pride

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

2021 Annual Budget

Members of the City Council

Scott Lennon
Jose Ramirez
Jeanine Reardon
Robert Fejt
Cesar Santoy
Alicia Ruiz
Rafael Avila
Anthony Nowak

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

Administrators

Robert Lovero
Cynthia Miranda
Margaret Paul
Ruth Siaba Green
Anthony Bertuca
Regina Mendicino
James Frank
Tammy Sheedy
Thomas Hayes
Michael D. Cimaglia
Charles Lazzara
Anthony Martinucci
Robert Schiller
Benjamin Daish

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

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

Report Prepared By

Finance Department

Table of Contents

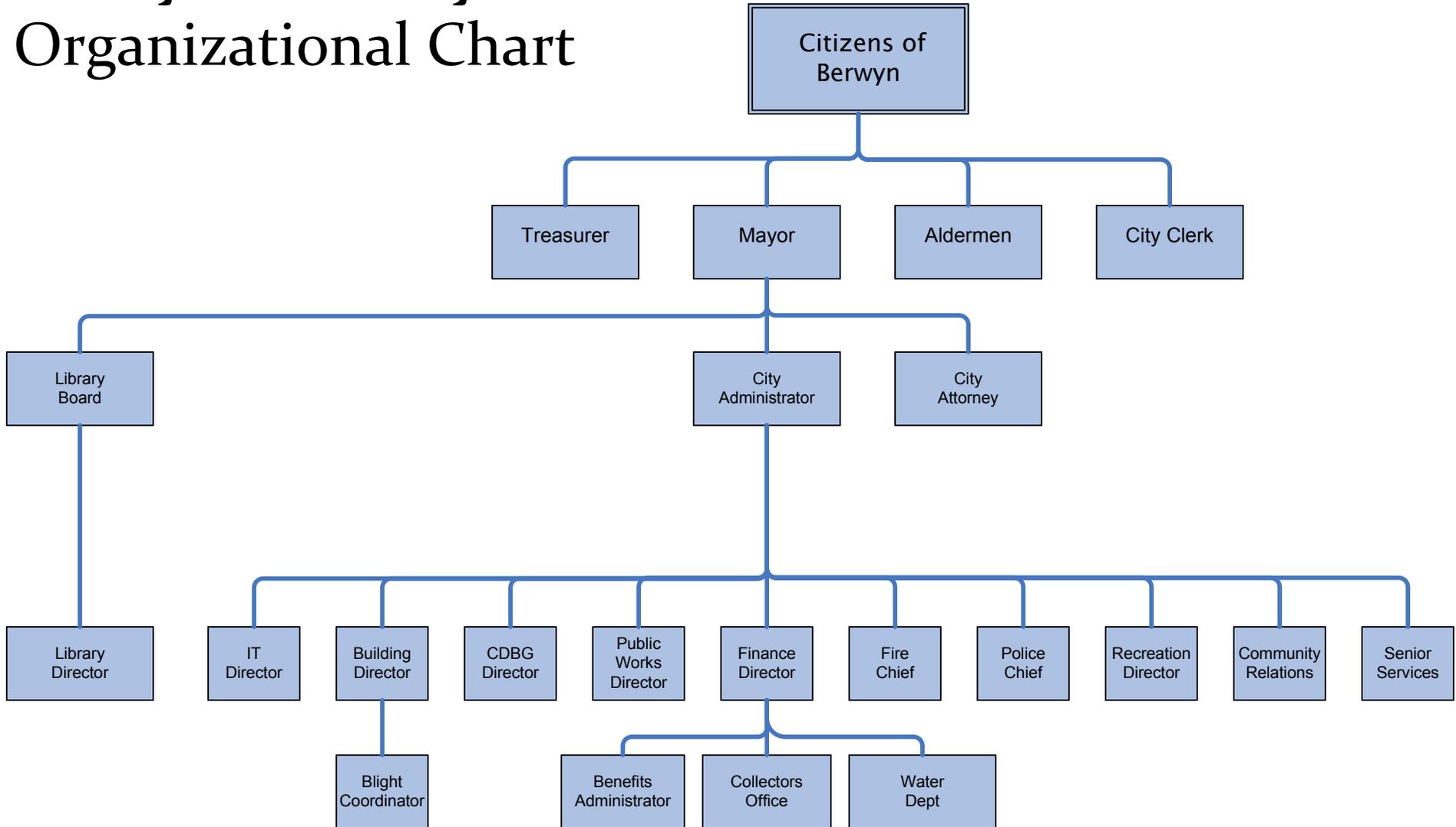
| <u>Description</u> | <u>Page</u> |
|--|-------------|
| Organizational Chart | 1 |
| Budget Message | 2 |
| Budgetary Structure | 3 - 4 |
| Description of Budget Process | 5 |
| Community Profile | 6 - 7 |
| Description of City Funds and Accounting Structure | 8 - 10 |
| Budget Summary – All Funds | 11 - 12 |
| General Fund Summary | 13 |
| General Fund Revenues | 14 - 21 |
| Significant Expenditures and Expenses | 22 - 27 |
| General Fund Expenditures | 28 |
| General Fund Department Budget Narratives and Expenditures | |
| General Government | |
| Office of the Mayor | 29 - 31 |
| Office of the City Administrator | 32 - 34 |
| Office of the City Clerk | 35 - 37 |
| Office of the Treasurer | 38 - 39 |
| City Council | 40 - 42 |
| Legal Department | 43 - 45 |
| Finance Department | 46 - 48 |
| Information Technology | 49 - 51 |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

| | |
|--|---------|
| Public Safety | |
| Fire Department | 52 - 54 |
| Police Department | 55 - 59 |
| Fire and Police Commission | 60 - 61 |
| Building & Neighborhood Affairs | 62 - 63 |
| Public Works | |
| Streets & Fleet | 64 - 66 |
| Economic Development | |
| Zoning Board | 67 - 68 |
| Committee and Planning | 69 - 70 |
| Culture and Recreation | |
| Recreation | 71 - 72 |
| Community Relations | 73 - 74 |
| Senior Services | 75 - 76 |
| Other City Departments | 77 - 78 |
| Special Revenue Funds | |
| Library | 79 - 81 |
| Community Development | 82 - 84 |
| Foreign Fire Tax | 85 - 87 |
| Motor Fuel Tax | 88 - 89 |
| South Berwyn TIF | 90- 91 |
| Ridgeland TIF | 92 - 93 |
| Harlem TIF | 94 - 95 |
| Roosevelt TIF | 96 - 97 |
| Capital Projects Fund | 98 – 99 |
| Debt Service Fund | |
| Expenditures | 100-101 |
| Berwyn Securitization Corporation | |
| State & Local Tax Revenues/Debt Service Expenditures | 102-103 |
| Public Safety Pension Funding Fund | 104-105 |
| Proprietary Funds | |
| Utilities Fund | 106-108 |
| Parking Garage Fund | 109-110 |
| Internal Service Fund | 111-112 |
| Appendix A: Glossary | 113-115 |

City of Berwyn Organizational Chart



**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

2021 Budget Message from Mayor Robert J. Lovero

I have had the pleasure of serving as the Mayor of Berwyn since first being elected in 2009. During this time, my focus has been to provide a high standard of services and amenities to the residents of the City of Berwyn while working to ensure the City's long-term financial viability. In close collaboration with the department heads and employees, we have worked diligently to bring before you the attached budget, which reflects conservative spending and revenue projections.

2020 proved to be a difficult year not only for the City of Berwyn, but at a global level. The COVID-19 epidemic has brought many challenges (including financial) that continue in 2021. Due to having prepared with a solid Fund Balance (to be used for emergencies) and also having been a recipient to federal CARES funds, we have been able to mitigate the financial loss.

Looking forward, we will continue to create solutions to address the City's inherited financial issues including the unfunded pension liabilities while adapting to various events of external financial uncertainty.

We have maintained our liquidity goals in the Fund Balance providing us with fiscal security to address any unforeseen emergencies, 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 plan that addresses our overall bond indebtedness.

Finally, this budget reinforces Berwyn's historic balance between neighborhood issues and responsible economic development. Our strategic economic development efforts will continue to invigorate our neighborhoods and commercial corridors elevating 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

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

Budgetary Structure

Funding of Operations

For 2021, the City passed a balanced General Fund Budget where revenues slightly exceeded expenditures. However, the economic impact from the COVID-19 pandemic has put the City in a difficult position where its revenues declined by \$3.5 million due primarily to the ‘shelter in place” restrictions.

Facing the unplanned revenue downturn, the City with the help of the department heads, have dissected all budget line items to identify potential cost savings and revenue increases in order to balance its budget. As such, the 2021 General Fund budget estimates revenues falling slightly below expenditures by approximately \$360,000. The General Fund budget is remains stable without significantly increasing property taxes or reducing crucial City services such as police, fire and public works. These City services serve as the backbone of any strong community.

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. For 2021, the General Fund is expected to exceed the 16% statutory reserve requirement. The projected ending fund balance of \$11 million represents 20% of the 2021 General Fund expenditure budget.

The Library expects to continue utilize past surpluses for staffing needs initially planned for in 2017 and 2018. The Library closing during COVID 19 pandemic prevented the filling of positions previously planned

The estimated 2021 Library Fund balance of \$1.6 million remains strong at 41% of the 2020 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. In addition, this policy proved essential in being able to fund vital City services despite a significant reduction in 2020 expected revenues resulting from the COVID-19 pandemic.

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

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

Budgetary Structure

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.

For the City to remain strong financially, responsible fiscal decision-making remains critical to allow for effective funding of operations and long-term obligations including pensions.

While continuing to make significant financial progress, the City will continue to diligently build a foundation for fiscal stability without forfeiting critical functions such as public safety and public works.

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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 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.

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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 solid 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. According to the US Census Bureau, the City’s population as of 2019 is estimated to be 55,407 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 takes great pride in the cultural diversity of its residents. A 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 more recent years, many people of Latino, African, and Asian decent have settled in the City. Berwyn values its proud reputation as a residential community of working-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. Loyola University Medical Center, formerly known as 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.

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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 include 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 100 sworn police officers, 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.

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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.

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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, South Berwyn, and Ridgeland 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, and the Asset Forfeiture Funds.

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.

Berwyn Municipal Securitization Corporation (BMSC)-

The BMSC Fund was establish as a result of the 2019 Securitization Bond Issue. The fund’s operation involves accounting for receipts and disbursements pertaining to State Income, Local Use, Sales, and Home Rule tax receipts in addition to required 2019 Bond payments.

Public Safety Pension Funding (PSPF)-

This PSPF Fund was establish as a result of the 2019 Securitization Bond Issue. The fund’s operation involves accounting for receipts and disbursements pertaining to the Police and Fire Pension Funds including the amortization of the pension bond proceeds.

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.

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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. Revenues 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 services 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
2021 Budget**

| Fund | Special Revenue Funds | | | | | | | | |
|----------------------------------|-----------------------|---------------------|----------------------------|-----------------------|---------------------|--------------------|--------------------|-------------------|--------------------|
| | General Fund | Library Fund | Community Development Fund | Foreign Fire Tax Fund | Motor Fuel Tax Fund | S. Berwyn TIF Fund | Ridgeland TIF Fund | Harlem TIF Fund | Roosevelt TIF Fund |
| <u>2021 Budget</u> | | | | | | | | | |
| Revenues | | | | | | | | | |
| Taxes | \$ 25,665,630 | \$ 3,392,808 | \$ - | \$ 50,505 | \$ - | \$ 1,220,284 | \$ - | \$ 1,545,000 | \$ 783,836 |
| Licenses and Permits | 3,707,000 | - | - | - | - | - | - | - | - |
| Charges for Services | 3,016,043 | - | - | - | - | - | - | - | - |
| Fines | 5,055,000 | 8,000 | - | - | - | - | - | - | - |
| Intergovernmental Revenues | 1,792,241 | 128,545 | 2,629,799 | - | 2,590,900 | - | - | - | - |
| Miscellaneous Revenues | 908,955 | 600 | - | - | 20,000 | - | 50,000 | - | - |
| Other Financing Sources | 13,145,302 | - | - | - | - | - | - | - | - |
| Total Revenues | <u>53,290,171</u> | <u>3,529,953</u> | <u>2,629,799</u> | <u>50,505</u> | <u>2,610,900</u> | <u>1,220,284</u> | <u>50,000</u> | <u>1,545,000</u> | <u>783,836</u> |
| Expenditures | | | | | | | | | |
| General Government | \$ 5,307,032 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public Safety | 39,587,036 | - | - | 52,000 | - | - | - | - | - |
| Public Works | 6,566,546 | - | 881,122 | - | 2,590,900 | - | - | - | - |
| Economic Development | 221,847 | - | 361,852 | - | - | 717,136 | 50,000 | 1,371,837 | 805,012 |
| Culture and Recreation | 1,972,637 | 3,939,070 | 1,386,825 | - | - | - | - | - | - |
| Garbage | - | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | 173,162 | 301,250 |
| Water and Sewer | - | - | - | - | - | - | - | - | - |
| Municipal Garage | - | - | - | - | - | - | - | - | - |
| Claims expense | - | - | - | - | - | - | - | - | - |
| Other Financing Uses | - | - | - | - | - | 586,190 | - | - | - |
| Total Expenditures | <u>53,655,098</u> | <u>3,939,070</u> | <u>2,629,799</u> | <u>52,000</u> | <u>2,590,900</u> | <u>1,303,326</u> | <u>50,000</u> | <u>1,544,999</u> | <u>1,106,262</u> |
| Surplus / (Deficit) | <u>(364,927)</u> | <u>(409,117)</u> | <u>-</u> | <u>(1,495)</u> | <u>20,000</u> | <u>(83,042)</u> | <u>-</u> | <u>1</u> | <u>(322,426)</u> |
| Projected Beginning Fund Balance | <u>10,950,895</u> | <u>1,615,995</u> | <u>-</u> | <u>59,579</u> | <u>1,733,891</u> | <u>161,614</u> | <u>-</u> | <u>817,685</u> | <u>322,426</u> |
| Estimated Ending Fund Balance | <u>\$ 10,585,968</u> | <u>\$ 1,206,878</u> | <u>\$ -</u> | <u>\$ 58,084</u> | <u>\$ 1,753,891</u> | <u>\$ 78,572</u> | <u>\$ -</u> | <u>\$ 817,686</u> | <u>\$ -</u> |

**City of Berwyn
Budget Summary - All Funds
2021 Budget**

| Fund | Capital Projects Fund | Debt Service Fund | BMSC Fund | Public Safety Pension Fund | Utilities Fund | Parking Garage Fund | Internal Service Fund | Total All Funds |
|---|-----------------------------|-------------------------|----------------------|----------------------------------|----------------------|---------------------------|-----------------------------|-----------------------|
| <u>2021 Budget</u> | | | | | | | | |
| Revenues | | | | | | | | |
| Taxes | \$ - | \$ 8,103,161 | \$ 18,050,000 | \$ 3,013,761 | \$ - | \$ - | \$ - | \$ 61,824,985.00 |
| Licenses and Permits | - | - | - | - | - | 30,000 | - | 3,737,000 |
| Charges for Services | - | - | - | - | 18,383,217 | 80,000 | 2,366,452 | 23,845,712 |
| Fines | - | - | - | - | 730,000 | - | - | 5,793,000 |
| Intergovernmental Revenues | - | - | - | - | - | - | - | 7,141,485 |
| Miscellaneous Revenues | - | - | 200 | - | 30,464 | 20,000 | - | 1,030,219 |
| Other Financing Sources | 180,000 | 4,822,129 | - | 718,744 | - | - | - | 18,866,175 |
| Total Revenues | <u>180,000</u> | <u>12,925,290</u> | <u>18,050,200</u> | <u>3,732,505</u> | <u>19,143,681</u> | <u>130,000</u> | <u>2,366,452</u> | <u>122,238,576</u> |
| Expenditures | | | | | | | | |
| General Government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,307,032.00 |
| Public Safety | 270,000 | - | - | 3,013,761 | - | - | - | 42,922,797 |
| Public Works | 75,000 | - | - | - | - | - | - | 10,113,568 |
| Economic Development | - | - | - | - | - | - | - | 3,527,684 |
| Culture and Recreation | 100,000 | - | - | - | - | - | - | 7,398,532 |
| Garbage | - | - | - | - | 5,331,792 | - | - | 5,331,792 |
| Debt Service | - | 11,639,351 | 6,559,581 | - | 338,788 | - | - | 19,012,132 |
| Water and Sewer | - | - | - | - | 13,876,964 | - | - | 13,876,964 |
| Municipal Garage | - | - | - | - | - | 55,502 | - | 55,502 |
| Claims expense | - | - | - | - | - | - | 2,366,452 | 2,366,452 |
| Other Financing Uses | - | - | 13,495,302 | - | - | - | - | 14,081,492 |
| Total Expenditures | <u>445,000</u> | <u>11,639,351</u> | <u>20,054,883</u> | <u>3,013,761</u> | <u>19,547,544</u> | <u>55,502</u> | <u>2,366,452</u> | <u>123,993,947</u> |
| Surplus / (Deficit) | <u>(265,000)</u> | <u>1,285,939</u> | <u>(2,004,683)</u> | <u>718,744</u> | <u>(403,863)</u> | <u>74,498</u> | <u>-</u> | <u>(1,755,371)</u> |
| Projected Beginning Fund Balance | <u>267,337</u> | <u>(45,870,912)</u> | <u>81,923,716</u> | <u>(28,910,417)</u> | <u>12,188,708</u> | <u>9,724,771</u> | <u>104,134</u> | <u>45,089,422</u> |
| Estimated Ending Fund Balance | <u>\$ 2,337</u> | <u>\$ (44,584,973)</u> | <u>\$ 79,919,033</u> | <u>\$ (28,191,673)</u> | <u>\$ 11,784,845</u> | <u>\$ 9,799,269</u> | <u>\$ 104,134</u> | <u>\$ 43,334,051</u> |

**City of Berwyn
General Fund Summary
2021 Budget**

| | 2018 | 2019 | 2020 | 2020 | 2021 | Requested Budget Change | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|---------|
| | Balance | Balance | Projected | Budget | Budget | Amount | Percent |
| Revenues | | | | | | | |
| Taxes | \$ 42,067,753 | \$ 25,726,365 | \$ 24,733,565 | \$ 26,030,477 | \$ 25,665,630 | \$ (364,847) | -1% |
| Licenses and Permits | 3,552,298 | 3,665,588 | 3,076,214 | 3,752,000 | 3,707,000 | (45,000) | -1% |
| Charges for Services | 1,966,890 | 2,627,777 | 1,897,343 | 2,251,500 | 2,053,013 | (198,487) | -9% |
| Fines | 4,914,953 | 5,519,621 | 3,706,606 | 5,120,000 | 5,055,000 | (65,000) | -1% |
| Intergovernmental Revenues | 122,311 | 126,548 | 129,726 | 120,000 | 120,000 | - | 0% |
| Miscellaneous Revenues | 3,042,748 | 3,021,189 | 3,404,609 | 3,254,437 | 3,536,726 | 282,289 | 9% |
| Other Financing Sources | <u>183,053</u> | <u>9,876,117</u> | <u>12,822,908</u> | <u>12,940,889</u> | <u>13,152,802</u> | <u>211,913</u> | 2% |
| TOTAL REVENUES | <u>55,850,006</u> | <u>50,563,205</u> | <u>49,770,971</u> | <u>53,469,303</u> | <u>53,290,171</u> | <u>(179,132)</u> | 0% |
| Expenditures | | | | | | | |
| Mayor | \$ 162,384 | \$ 160,783 | \$ 160,187 | \$ 166,030 | \$ 163,355 | \$ (2,675) | -2% |
| City Administrator | 467,889 | 488,622 | 488,190 | 500,890 | 528,485 | 27,595 | 6% |
| Clerk | 259,919 | 144,332 | 167,620 | 244,528 | 185,161 | (59,367) | -24% |
| Treasurer | 51,177 | 49,375 | 48,945 | 54,232 | 52,403 | (1,829) | -3% |
| Council | 265,641 | 276,453 | 273,165 | 300,509 | 292,468 | (8,041) | -3% |
| Legal | 1,094,468 | 730,273 | 845,946 | 1,012,890 | 1,010,969 | (1,921) | 0% |
| Finance | 1,589,531 | 1,622,083 | 1,434,961 | 1,721,226 | 1,515,798 | (205,428) | -12% |
| Information Technology | 1,316,134 | 1,313,100 | 1,333,019 | 1,346,516 | 1,337,707 | (8,809) | -1% |
| Statutory | 217,245 | 430,862 | 222,667 | 113,494 | 120,686 | 7,192 | 6% |
| Fire | 13,172,871 | 11,812,132 | 12,658,745 | 12,778,197 | 12,925,429 | 147,232 | 1% |
| Police | 25,258,341 | 23,359,611 | 25,984,753 | 26,032,378 | 26,583,052 | 550,674 | 2% |
| Fire and Police Commission | 62,084 | 89,591 | 78,173 | 70,555 | 78,555 | 8,000 | 11% |
| Building / Neighborhood Affairs | 1,767,070 | 1,702,477 | 1,705,380 | 1,861,483 | 1,862,118 | 635 | 0% |
| Public Works | 4,174,217 | 3,948,660 | 4,113,302 | 4,770,043 | 4,804,428 | 34,385 | 1% |
| Zoning | 9,414 | 6,907 | 7,029 | 15,847 | 15,847 | - | 0% |
| Committee and Planning | 202,075 | 177,763 | 188,203 | 212,500 | 206,000 | (6,500) | -3% |
| Recreation | 1,549,911 | 1,562,002 | 985,511 | 1,679,898 | 1,405,258 | (274,640) | -16% |
| Community Relations | 5,383 | 5,383 | 5,383 | 6,783 | 5,383 | (1,400) | -21% |
| Senior Services | 456,231 | 488,289 | 488,862 | 575,714 | 561,996 | (13,718) | -2% |
| Transfer to other funds | <u>4,513,934</u> | <u>2,100,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | - |
| Total General Fund Expenditures | <u>56,595,919</u> | <u>50,468,698</u> | <u>51,190,041</u> | <u>53,463,713</u> | <u>53,655,098</u> | <u>191,385</u> | 0% |
| Revenues less Expenditures | (745,913) | 94,507 | (1,419,070) | 5,590 | (364,927) | <u>(370,517)</u> | |
| Fund Balance Beginning (As Restated) | <u>13,021,371</u> | <u>12,275,458</u> | <u>12,369,965</u> | <u>12,369,965</u> | <u>10,950,895</u> | | |
| Projected Ending Fund Balance | <u>\$ 12,275,458</u> | <u>\$ 12,369,965</u> | <u>\$ 10,950,895</u> | <u>\$ 12,375,555</u> | <u>\$ 10,585,968</u> | | |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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 first collection installment is 55% of the previous year's tax bills. The second installment bills are based on the previous December's levy. The chart below summarizes the General Fund's reliance on property taxes.

| Summary of General Fund Property Taxes | | | |
|---|---------------|------------------|-----------------|
| Revenue Year | 2019 | Projected | Budgeted |
| Levy Year | 2018 | 2019 | 2020 |
| Property Taxes | \$ 19,222,973 | \$ 19,266,623 | \$ 19,579,680 |
| Total Revenues | 50,563,205 | 49,770,971 | 53,290,171 |
| % of total | 38% | 39% | 37% |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

Revenue Streams

The General Fund receives only a portion of the total property taxes levied in the City. The chart on below shows the components of the total tax levy for the last two years. All information was taken from the levy ordinances net of abatements.

| Revenue Year Levy Year | Composition of Property Taxes | |
|-----------------------------------|--------------------------------------|----------------------|
| | 2020 2019 | 2021 2020 |
| Corporate | \$ 19,579,680 | \$ 19,579,680 |
| Fire Pension | 1,255,220 | 1,444,753 |
| Police Pension | 1,506,826 | 1,569,008 |
| Total General Fund | 22,341,726 | 22,593,441 |
| Library | 3,392,808 | 3,392,808 |
| Bond and Interest | 7,603,161 | 8,103,161 |
| Total Levy | <u>\$ 33,337,695</u> | <u>\$ 34,089,410</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/Local Use 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. Use Tax is a sales tax due to purchasers that were not charged by sellers when the items were initially bought.

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.

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

Revenue Streams

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.

All Other Taxes –

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

The following chart summarizes tax revenue for 2019 through 2021. Amounts for 2019 are actual, 2020 amounts are projected based on transactions recorded thus far. The 2021 budget is based on 2020 projections, past years' trends, information provided by the Illinois Municipal League, and sales tax data received from the Illinois Department of Revenue.

| Summary of Other Tax Revenue | | | |
|---|-----------------------------|----------------------------------|---------------------------------|
| Revenue Year | <u>2019</u> | Projected <u>2020</u> | Budgeted <u>2021</u> |
| State Income/Local Use | 7,598,961 | 8,493,110 | 8,800,000 |
| 1% State Sales | 4,459,522 | 4,288,151 | 4,500,000 |
| Home Rule Sales | 3,923,845 | 4,588,432 | 4,750,000 |
| Municipal Utility | 2,889,681 | 3,000,000 | 3,000,000 |
| Real Estate Transfer | 2,107,324 | 2,250,000 | 2,000,000 |
| All other | 1,537,272 | 216,942 | 1,085,950 |
| Total Other Taxes | <u>\$ 22,516,605</u> | <u>\$ 22,836,635</u> | <u>\$ 24,135,950</u> |
| Total General Fund/BMSC Funds Revenues | \$ 55,476,302 | \$ 53,073,409 | \$ 56,882,369 |
| Other taxes as a % of Total Revenues | 41% | 43% | 42% |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

Revenue Streams

Please note as previously mentioned in the 2020 budget document, the following revenues are now being received through the newly established Berwyn Municipal Securitization Corporation.

State Income Tax
1% Sales Tax

Local Use Tax
Home Rule Sales Tax

As explained further in the narrative, the Berwyn Securitization Corporation (BMSC) was created primarily as a result of the 2019 Police and Fire pension fund bond issue. For comparative purposes, revenues from both the General Fund and BMSC Fund are presented.

The following pages show the details of the 2021 budgeted revenue lines in the General Fund.

**City of Berwyn
General Fund Revenues
2021 Budget**

| Account Number | Revenue | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change Amount | Percent |
|-------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------------------------|---------|
| Taxes | | | | | | | | |
| 100-4000 | Taxes - Property Corporate | \$ 18,585,032 | \$ 19,222,973 | \$ 19,266,623 | \$ 19,615,527 | \$ 19,579,680 | \$ (35,847) | 0% |
| 100-4005 | Taxes - Personal Prp Replacement | 212,872 | 275,021 | 187,668 | 213,000 | 240,000 | 27,000 | 13% |
| 100-4010 | Taxes - State Income/Local use | 7,129,677 | 360,784 | 30,160 | - | - | - | - |
| 100-4015 | Taxes - 1% State Sales/(Sales Tax Rebate) | 4,184,732 | (371,253) | (385,802) | (360,000) | (400,000) | (40,000) | 11% |
| 100-4020 | Taxes - Home Rule Sales | 2,810,011 | 4,027 | 119,884 | - | - | - | - |
| 100-4025 | Taxes - Municipal Utility | 2,996,948 | 2,889,681 | 2,536,912 | 3,000,000 | 3,000,000 | - | 0% |
| 100-4030 | Taxes - Liquor | 160,586 | 183,829 | 209,542 | 200,000 | 200,000 | - | 0% |
| 100-4035 | Taxes - Real Estate Transfer | 2,317,555 | 2,107,324 | 2,102,124 | 2,250,000 | 2,000,000 | (250,000) | -11% |
| 100-4040 | Taxes - Gasoline | 378,447 | 341,869 | 262,207 | 366,000 | 300,000 | (66,000) | -18% |
| 100-4045 | Taxes - Parking Lot | 1,200 | 4,975 | 1,200 | 1,200 | 1,200 | - | 0% |
| 100-4050 | Taxes - Video | 3,211 | 3,497 | 1,375 | 2,100 | 2,100 | - | 0% |
| 100-4051 | Taxes - Video Gaming | 639,870 | 701,777 | 399,886 | 740,000 | 740,000 | - | 0% |
| 100-4060 | Taxes - Miscellaneous | 5,306 | 1,861 | 1,786 | 2,650 | 2,650 | - | 0% |
| 100-18-4000 | Taxes - Property Fire Pension | 1,217,979 | - | - | - | - | - | - |
| 100-20-4000 | Taxes - Property Police Pension | 1,424,327 | - | - | - | - | - | - |
| | Total Taxes | <u>42,067,753</u> | <u>25,726,365</u> | <u>24,733,565</u> | <u>26,030,477</u> | <u>25,665,630</u> | <u>(364,847)</u> | -1% |
| Licenses & Permits | | | | | | | | |
| 100-4100 | Vehicle Licenses - Passenger | 1,281,468 | 1,465,012 | 1,308,145 | 1,500,000 | 1,500,000 | - | 0% |
| 100-4105 | Vehicle Licenses - RV | 383 | 4,081 | 284 | 4,500 | 4,500 | - | 0% |
| 100-4110 | Vehicle Licenses - Truck | 184,491 | 229,140 | 214,727 | 225,000 | 225,000 | - | 0% |
| 100-4115 | Vehicle Licenses - other | 15,078 | 19,038 | 13,224 | 16,000 | 16,000 | - | 0% |
| 100-4120 | Permits - Commuter Parking | 110,722 | 96,787 | 86,283 | 126,500 | 126,500 | - | 0% |
| 100-4125 | Permits - Municipal Parking | 134,793 | 136,043 | 150,230 | 147,000 | 147,000 | - | 0% |
| 100-4130 | Permits - Electric | 66,355 | 375 | 2,010 | - | - | - | - |
| 100-4135 | Permits - Building | 167,998 | 127,595 | 121,964 | 140,000 | 140,000 | - | 0% |
| 100-4140 | Permits - Local Improvement | 618,570 | 469,285 | 364,813 | 490,000 | 490,000 | - | 0% |
| 100-4145 | Licenses - Business | 629,929 | 622,887 | 512,231 | 720,000 | 625,000 | (95,000) | -13% |
| 100-4150 | Licenses - Liquor | 200,430 | 217,564 | 196,047 | 250,000 | 250,000 | - | 0% |
| 100-4160 | Licenses - Pet Tag | 12,990 | 11,360 | 8,845 | 13,000 | 13,000 | - | 0% |
| 100-4165 | Escrow Default & Service Charges | 50,836 | 187,091 | 26,713 | 50,000 | 100,000 | 50,000 | 100% |
| 100-4170 | Electric Sign Inspection | 19,540 | 18,375 | 21,598 | 10,000 | 10,000 | - | 0% |
| 100-4175 | Certificate of Compliance | 58,715 | 60,955 | 49,100 | 60,000 | 60,000 | - | 0% |
| | Total Licenses & Permits | <u>3,552,298</u> | <u>3,665,588</u> | <u>3,076,214</u> | <u>3,752,000</u> | <u>3,707,000</u> | <u>(45,000)</u> | -1% |

**City of Berwyn
General Fund Revenues
2021 Budget**

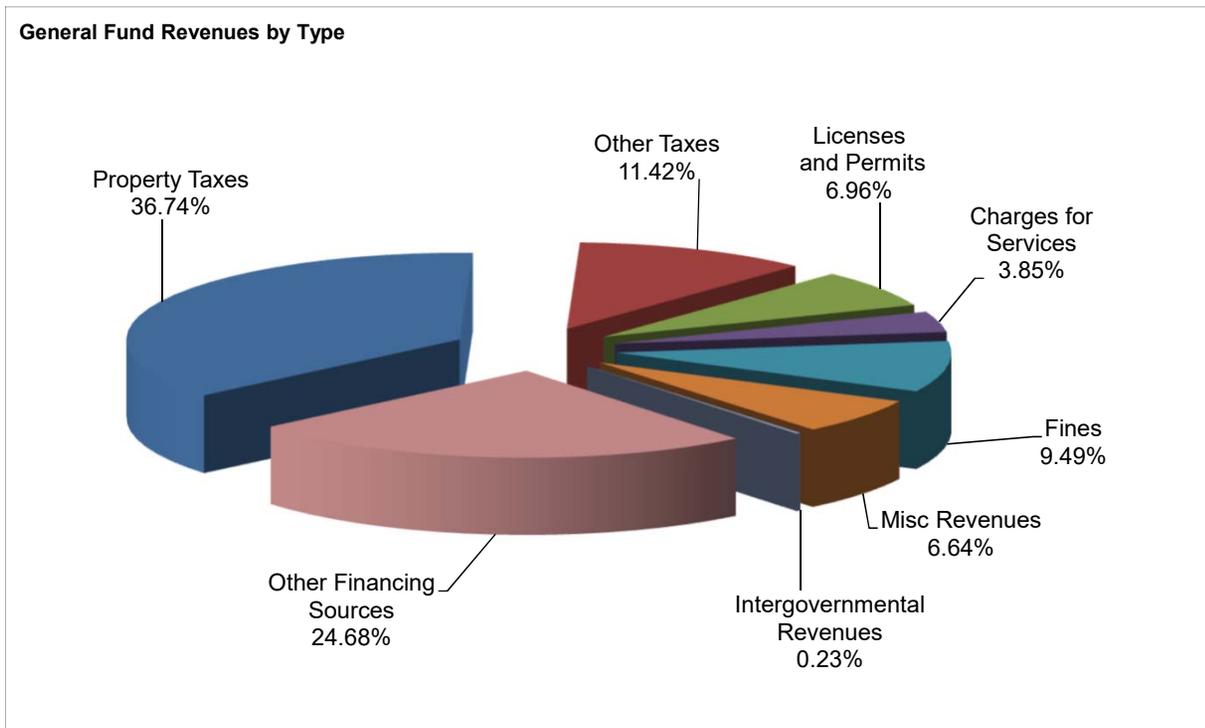
| Account Number | Revenue | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change Amount | Percent |
|-----------------------------|---|------------------|------------------|-------------------|------------------|------------------|--------------------------------------|------------|
| Charges for Services | | | | | | | | |
| 100-4200 | Sale of Gas (from COB pumps) | 82,902 | 82,359 | 39,404 | 73,000 | 80,000 | 7,000 | 10% |
| 100-4210 | Commuter Parking Meters | 32,910 | 30,854 | 12,651 | 33,500 | 20,000 | (13,500) | -40% |
| 100-4240 | Recycling Rebate | 64,911 | 19,217 | 10,000 | - | - | - | - |
| 100-4245 | Sidewalk Construction | 42,125 | 68,260 | 40,678 | 75,000 | 60,000 | (15,000) | -20% |
| 100-4255-04 | Special Event Revenue 100th Anniversary Celebration | | | | | | | |
| 100-4299 | Other Fees for Service | | | | | | | |
| 100-18-4215 | Paramedic Collections | 851,416 | 1,237,657 | 1,231,061 | 1,000,000 | 1,100,000 | 100,000 | 10% |
| 100-18-4299 | Other Fees for Service | 7,522 | 3,953 | 80 | 5,000 | 5,112 | 112 | 2% |
| 100-18-4299-09 | Other Fees for Service CPR Training Fees | 540 | 780 | - | 500 | 526 | 26 | 5% |
| 100-20-4299-11 | Other Fees for Service Insurance Reports | 14,969 | 12,124 | 3,890 | 10,000 | 10,000 | - | 0% |
| 100-20-4299-13 | Other Fees for Service False Alarm Activation | - | - | 150 | - | - | - | - |
| 100-20-4299-17 | Other Fees for Service Sex Offender Registration | 1,329 | 1,380 | 1,100 | 1,500 | 1,500 | - | 0% |
| 100-20-4299-19 | Other Fees for Service Fingerprinting | 2,340 | 2,065 | 990 | 2,000 | 2,000 | - | 0% |
| 100-20-4299-21 | Other Fees for Service Property Room | (140) | 5,934 | 5,057 | 10,000 | 10,000 | - | 0% |
| 100-20-4299-23 | Other Fees for Service Miscellaneous | 10,628 | 14,192 | 12,715 | - | - | - | - |
| 100-22-4299-01 | Other Fees for Service Application Fees | | | | | | | |
| 100-24-4285 | Inspections | 278,530 | 541,740 | 442,000 | 500,000 | 350,000 | (150,000) | -30% |
| 100-4255 | Special Event Revenue | - | - | 4,000 | - | - | - | - |
| 100-30-4255 | Special Event Revenue | - | - | - | - | - | - | - |
| 100-30-4255-02 | Special Event Revenue National Night Out | 638 | 1,775 | (10,000) | - | - | - | - |
| 100-32-4225 | Recreation Revenues | 1,121 | (1,432) | (1,495) | 1,000 | 750 | (250) | -25% |
| 100-32-4225-01 | Recreation Revenues Athletics | 79,786 | 86,716 | 27,912 | 80,000 | 60,000 | (20,000) | -25% |
| 100-32-4225-02 | Recreation Revenues Adult Programs | 20,526 | 24,368 | 5,220 | 20,000 | 15,000 | (5,000) | -25% |
| 100-32-4225-03 | Recreation Revenues Children's Programs | 397,434 | 405,556 | 45,352 | 370,000 | 277,500 | (92,500) | -25% |
| 100-32-4225-04 | Recreation Revenues Pool | 37,412 | 42,344 | - | 37,000 | 27,750 | (9,250) | -25% |
| 100-32-4225-05 | Recreation Revenues Concessions | 586 | - | 75 | - | - | - | - |
| 100-32-4225-07 | Recreation Revenues Special Events | - | - | - | - | - | - | - |
| 100-32-4255 | Special Event Revenue | 455 | 580 | - | - | - | - | - |
| 100-32-4270 | Rental Revenue | 800 | - | 300 | 500 | 375 | (125) | -25% |
| 100-36-4300 | Fees - Garbage | | | | | | | |
| 100-46-4255-03 | Special Event Revenue Senior Breakfast | 4,366 | 2,473 | - | 1,000 | 1,000 | - | 0% |
| 100-46-4299 | Other Fees for Service | 33,784 | 44,882 | 26,203 | 31,500 | 31,500 | - | 0% |
| | Total Charges for Services | 1,966,890 | 2,627,777 | 1,897,343 | 2,251,500 | 2,053,013 | (198,487) | -9% |
| Fines | | | | | | | | |
| 100-20-4310 | Fees - Towing | 7,924 | - | - | 10,000 | 10,000 | - | 0% |
| 100-20-4311 | Fines - Impound Vehicles | 114,000 | 148,150 | 99,750 | 100,000 | 100,000 | - | 0% |
| 100-20-4315 | Fines - Parking Tickets | 1,832,969 | 1,826,722 | 925,350 | 1,900,000 | 1,900,000 | - | 0% |
| 100-20-4320 | Fines - Cook County Court | 64,309 | 47,538 | 43,040 | 30,000 | 30,000 | - | 0% |
| 100-20-4325 | Fines - Local Ordinance | 23,694 | 37,573 | 24,920 | 25,000 | 25,000 | - | 0% |
| 100-20-4330 | Fines - Adjudication Court | - | - | - | - | - | - | - |
| 100-20-4340 | Fines - Compliance Tickets | 64,351 | 113,390 | 69,445 | 75,000 | 75,000 | - | 0% |
| 100-20-4345 | Fines - Red Light Photo Enforcement | 2,589,826 | 3,047,863 | 2,336,079 | 2,600,000 | 2,600,000 | - | 0% |
| 100-20-4355-09 | Fines - Other Booting | 25,740 | 50,908 | 60,343 | 160,000 | 160,000 | - | 0% |
| 100-20-4355-11 | Fines - Other Cannabis Tickets | 6,742 | 7,516 | 225 | 5,000 | 5,000 | - | 0% |
| 100-24-4325 | Fines - Local Ordinance | 185,398 | 239,961 | 147,604 | 215,000 | 150,000 | (65,000) | -30% |
| 100-24-4340 | Fines - Compliance Tickets | - | - | (150) | - | - | - | - |
| 100-36-4355 | Fines - Other | | | | | | | |
| | Total Fines | 4,914,953 | 5,519,621 | 3,706,606 | 5,120,000 | 5,055,000 | (65,000) | -1% |

**City of Berwyn
General Fund Revenues
2021 Budget**

| Account Number | Revenue | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change Amount | Percent |
|-------------------------------------|---|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------------------------|-----------|
| Intergovernmental Revenues | | | | | | | | |
| 100-4410 | State Allotment - Hwy Maint | 122,311 | 126,548 | 129,726 | 120,000 | 120,000 | - | 0% |
| | Total Intergovernmental Revenues | <u>122,311</u> | <u>126,548</u> | <u>129,726</u> | <u>120,000</u> | <u>120,000</u> | <u>-</u> | <u>0%</u> |
| Other Miscellaneous Revenues | | | | | | | | |
| 100-4400 | Grant Revenue | - | - | 838,738 | - | - | - | - |
| 100-4690 | Interdepartmental Charges | 1,318,464 | 1,233,737 | 1,250,000 | 1,250,000 | 1,312,500 | 62,500 | 5% |
| 100-4800 | Interest Income | 90,845 | 217,869 | 21,290 | 175,000 | 80,000 | (95,000) | -54% |
| 100-4805 | Franchises | 414,726 | 406,447 | 287,502 | 425,000 | 400,000 | (25,000) | -6% |
| 100-4810 | Cell Tower Rental | 272,160 | 287,441 | 274,156 | 340,000 | 340,000 | - | 0% |
| 100-4815 | Property Rental | 5,941 | 37,700 | 2,596 | 5,000 | 5,000 | - | 0% |
| 100-4830 | City Property Damage | - | - | - | - | - | - | - |
| 100-4835 | Miscellaneous Revenue | 37,194 | 33,433 | 24,029 | 32,000 | 32,000 | - | 0% |
| 100-4840 | P Card Rebate (Fifth Third Bank Rewards) | 65,918 | 21,387 | - | 61,500 | 40,000 | (21,500) | -35% |
| 100-04-4250 | Reimbursements - Clerk | - | - | 12,252 | - | - | - | - |
| 100-04-4850 | Contributions - Clerk | - | - | 4,000 | - | - | - | - |
| 100-12-4250 | Reimbursements - Finance | - | - | - | - | - | - | - |
| 100-16-4250 | Reimbursements - IT | - | - | - | - | - | - | - |
| 100-18-4250 | Reimbursements - Fire | 18,369 | 16,108 | 311,083 | 320,000 | 500,000 | 180,000 | 56% |
| 100-18-4265 | Sponsorships | 2,459 | 118 | - | - | - | - | - |
| 100-18-4400 | Grant Revenue - Fire | 31,037 | 10,949 | 10,831 | 3,750 | 14,454 | 10,704 | 285% |
| 100-18-4800 | Interest Income - Fire | 408 | 271 | - | 200 | 255 | 55 | 28% |
| 100-20-4250 | Reimbursements - Police | 51,660 | 81,471 | 56,429 | 30,000 | 190,000 | 160,000 | 533% |
| 100-20-4400 | Grant Revenue - Police | 217,101 | 296,946 | 91,885 | 205,287 | 235,287 | 30,000 | 15% |
| 100-20-4800 | Interest Income - Police | 224 | 318 | - | 200 | 200 | - | 0% |
| 100-20-4850 | Contributions - Police | 5,390 | 5,540 | 7,725 | 4,000 | 4,000 | - | 0% |
| 100-20-59-4250 | Reimbursements - Police | 56,100 | 56,882 | 12,550 | 65,000 | 65,000 | - | 0% |
| 100-22-4250 | Reimbursements - Fire and Police Commission | - | - | - | - | - | - | - |
| 100-24-4250 | Reimbursements - Building | 6,000 | 2,162 | 6,067 | - | 6,000 | 6,000 | - |
| 100-24-4250-01 | Reimbursements Buildings | 102,301 | 92,519 | 39,628 | 95,000 | 75,000 | (20,000) | -21% |
| 100-24-4250-02 | Reimbursements Elevators | 7,250 | 9,350 | 5,100 | 7,500 | 7,500 | - | 0% |
| 100-24-4400 | Grant Revenue - Bldg | - | 45,262 | - | - | - | - | - |
| 100-26-35-4250 | Reimbursements - Public Works - Streets | 232,496 | 55,779 | 66,748 | 125,000 | 119,530 | (5,470) | -4% |
| 100-26-35-4400 | Grant Revenue - Public Works | (1,233) | - | - | - | - | - | - |
| 100-26-37-4250 | Reimbursements - Public Works - Fleet | - | - | - | - | - | - | - |
| 100-26-37-4400 | Grant Revenue - Public Works - Fleet | - | - | - | - | - | - | - |
| 100-30-4400 | Grant Revenue - Committee & Planning | - | - | - | - | - | - | - |
| 100-32-4250 | Reimbursements - Recreation | - | - | - | - | - | - | - |
| 100-32-4265 | Sponsorships | - | - | - | - | - | - | - |
| 100-32-4400 | Grant Revenue - Recreation | - | - | - | - | - | - | - |
| 100-46-4400 | Grant Revenue - Senior Services | 107,938 | 109,500 | 82,000 | 110,000 | 110,000 | - | 0% |
| 100-46-4405 | Grant Revenue - Senior Services | - | - | - | - | - | - | - |
| | Total Other Miscellaneous Revenues | <u>3,042,748</u> | <u>3,021,189</u> | <u>3,404,609</u> | <u>3,254,437</u> | <u>3,536,726</u> | <u>282,289</u> | <u>9%</u> |
| Other Financing Sources | | | | | | | | |
| 100-4820 | Sale of City Property | 7,242 | 9,738 | 5,653 | 7,500 | 7,500 | - | 0% |
| 100-4900 | Transfer from Other Funds | - | 9,866,379 | 12,817,255 | 12,933,389 | 13,145,302 | - | - |
| 100-4905 | Capital Lease Proceeds | 175,811 | - | - | - | - | - | - |
| 100-4915 | Debt Proceeds | - | - | - | - | - | - | - |
| | Total Other Financing Sources | <u>183,053</u> | <u>9,876,117</u> | <u>12,822,908</u> | <u>12,940,889</u> | <u>13,152,802</u> | <u>211,913</u> | <u>2%</u> |
| | Total General Fund Revenues | <u>\$ 55,850,006</u> | <u>\$ 50,563,205</u> | <u>\$ 49,770,971</u> | <u>\$ 53,469,303</u> | <u>\$ 53,290,171</u> | <u>\$ (179,132)</u> | <u>0%</u> |

**City of Berwyn
Summary of General Fund Revenues
2021 Budget**

| Revenue | 2018 | 2019 | 2020 | 2020 | 2021 | Requested Budget Change | |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|-----------|
| | Balance | Balance | Projected | Budget | Budget | Amount | Percent |
| Property Taxes | \$ 21,227,338 | \$ 19,222,973 | \$ 19,266,623 | \$ 19,615,527 | \$ 19,579,680 | \$ (35,847) | 0% |
| Other Taxes | 20,840,415 | 6,503,392 | 5,466,942 | 6,414,950 | 6,085,950 | (329,000) | -5% |
| Licenses and Permits | 3,552,298 | 3,665,588 | 3,076,214 | 3,752,000 | 3,707,000 | (45,000) | -1% |
| Charges for Services | 1,966,890 | 2,627,777 | 1,897,343 | 2,251,500 | 2,053,013 | (198,487) | -9% |
| Fines | 4,914,953 | 5,519,621 | 3,706,606 | 5,120,000 | 5,055,000 | (65,000) | -1% |
| Miscellaneous Revenues | 3,042,748 | 3,021,189 | 3,404,609 | 3,254,437 | 3,536,726 | 282,289 | 9% |
| Intergovernmental Revenues | 122,311 | 126,548 | 129,726 | 120,000 | 120,000 | - | 0% |
| Other Financing Sources | <u>183,053</u> | <u>9,876,117</u> | <u>12,822,908</u> | <u>12,940,889</u> | <u>13,152,802</u> | <u>211,913</u> | 2% |
| Total General Fund Revenues | \$ 55,850,006 | \$ 50,563,205 | \$ 49,770,971 | \$ 53,469,303 | \$ 53,290,171 | \$ (179,132) | 0% |



**City of Berwyn
2020
Annual Budget**

For the Fiscal Year Beginning January 1, 2020

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 | 2019 | Projected 2020 | Budgeted 2021 | |
| Salaries | \$ 29,267,508 | \$ 29,596,627 | \$ 31,999,998 | |
| Benefits | 15,086,429 | 16,126,045 | 16,619,571 | |
| Capital Projects | 90,233 | 881,669 | 475,000 | |
| Debt Service | 57,704,768 | 12,160,181 | 11,639,351 | |
| BMSC | 13,025,560 | 19,374,625 | 20,054,883 | |
| PSPF | 32,739,962 | 2,699,277 | 3,013,761 | |
| TIF | 2,257,250 | 2,603,682 | 3,954,587 | |
| Utility | 18,646,345 | 17,997,624 | 19,486,650 | |
| Internal Service | 1,056,455 | 2,256,973 | 2,366,452 | |
| All other | 13,363,398 | 14,244,092 | 14,383,694 | |
| Total Expenditures | <u>\$ 183,237,908</u> | <u>\$ 117,940,795</u> | <u>\$ 123,993,947</u> | |

Note, the large increases for 2019 are attributable to the securitization bond proceeds of about \$80 million recorded as revenue in the Berwyn Securitization Fund but expensed in the Debt Service and Public Safety Pension Funding Fund.

The expenditure increases of \$5.5 million are attributable to increases in salaries upon contractual raises and longevity increases. Also, the interest payable for the 2019 Securitization Bonds also increase from \$2.2 million to \$4.5 million in 2020 and 2021.

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.

**City of Berwyn
2020
Annual Budget**

For the Fiscal Year Beginning January 1, 2020

Significant Expenditures and Expenses

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 below illustrates that Salaries and Benefits represent the majority of the City's General Fund expenditures.

| Summary of Expenditures/Expenses by Type | | | |
|---|----------------------|---------------------------|--------------------------|
| Fiscal Year | 2019 | Projected 2020 | Budgeted 2021 |
| Salaries | \$ 26,269,024 | \$ 26,473,744 | \$ 28,576,406 |
| Benefits | <u>13,335,605</u> | <u>14,324,605</u> | <u>14,504,163</u> |
| Total Salaries and Benefits | <u>39,604,629</u> | <u>40,798,349</u> | <u>43,080,569</u> |
| Total Expenditures | <u>\$ 50,468,698</u> | <u>\$ 51,490,041</u> | <u>\$ 53,655,098</u> |
| Salaries and Benefits as a % of Total | 78.47% | 79.24% | 80.29% |

**City of Berwyn
2020
Annual Budget**

For the Fiscal Year Beginning January 1, 2020

Significant Expenditures and Expenses

Salaries and Benefits

The following chart summaries the amount of full-time equivalents as budgeted in 2020 and 2021.

| <u>Department</u> | <u>2020</u> | <u>2021</u> |
|-------------------------------|-------------|-------------|
| Mayor | 1.50 | 1.50 |
| City Administrator | 4.00 | 4.00 |
| City Clerk | 3.00 | 3.00 |
| Treasurer | 1.00 | 1.00 |
| City Council | 8.00 | 8.00 |
| Legal | 2.25 | 2.25 |
| Finance | 11.00 | 11.00 |
| Human Resources | 1.00 | 1.00 |
| Information Technology | 7.00 | 8.00 |
| Fire | 82.00 | 82.00 |
| Police | 186.50 | 186.00 |
| Fire & Police Commission | 5.00 | 6.00 |
| Building/Neighborhood Affairs | 16.00 | 16.00 |
| Streets | 27.00 | 27.50 |
| Zoning | 6.00 | 6.00 |
| Recreation | 43.00 | 29.00 |
| Senior Citizen's Program | 9.00 | 8.00 |
| Community Relations | 1.00 | 1.00 |
| Library | 43.00 | 49.00 |
| Community Development | 3.00 | 3.00 |
| Utilities | 22.00 | 21.50 |
| Asset Forfeiture | 2.00 | 2.00 |
| Total | 484.25 | 476.75 |

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
2021 Budget**

| Function | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change | |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|-------------------|
| | | | | | | | Change Amount | Change Percent |
| Mayor | \$ 80,699 | \$ 81,202 | \$ 81,913 | \$ 84,488 | \$ 84,409 | \$ 84,409 | \$ - | 0% |
| Administrator | 242,127 | 247,662 | 228,181 | 236,259 | 242,471 | 244,232 | 1,761 | 1% |
| Clerk | 129,413 | 130,552 | 84,520 | 79,585 | 98,549 | 98,194 | (355) | 0% |
| Treasurer | 10,385 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | - | 0% |
| Council | 81,924 | 80,001 | 80,001 | 80,001 | 80,000 | 80,000 | - | 0% |
| Legal | 214,864 | 219,214 | 220,519 | 231,999 | 230,486 | 229,846 | (640) | 0% |
| Finance | 616,256 | 638,358 | 637,649 | 699,713 | 708,430 | 751,488 | 43,058 | 6% |
| Human Resources | 55,908 | 58,289 | 51,646 | 9,040 | 62,993 | 62,533 | (460) | -1% |
| Information Technology | 453,940 | 519,876 | 523,558 | 409,146 | 480,728 | 501,810 | 21,082 | 4% |
| Total General Government | 1,885,516 | 1,985,154 | 1,917,987 | 1,840,231 | 1,998,066 | 2,062,512 | 64,446 | 3% |
| Fire | \$ 7,268,856 | \$ 7,185,227 | \$ 7,521,477 | \$ 7,676,604 | \$ 7,810,744 | \$ 7,936,686 | \$ 125,942 | 2% |
| Police | 13,389,048 | 13,311,769 | 13,668,956 | 14,031,919 | 14,972,715 | 15,053,725 | 81,010 | 1% |
| Fire and Police Commission | 20,000 | 20,000 | 19,558 | 27,770 | 20,000 | 25,000 | 5,000 | 25% |
| Total Public Safety | 20,677,904 | 20,516,996 | 21,209,991 | 21,736,293 | 22,803,459 | 23,015,411 | 211,952 | 1% |
| Building / Neighborhood Affairs | \$ 580,687 | \$ 608,754 | \$ 608,913 | \$ 603,066 | \$ 661,255 | \$ 678,821 | \$ 17,566 | 3% |
| Streets/Fleet | 1,628,408 | 1,562,956 | 1,522,296 | 1,585,729 | 1,845,655 | 1,901,390 | 55,735 | 3% |
| Total Public Works | 2,209,095 | 2,171,710 | 2,131,209 | 2,188,795 | 2,506,910 | 2,580,211 | 73,301 | 3% |
| Zoning | \$ 5,653 | \$ 8,745 | \$ 6,360 | \$ 8,745 | \$ 6,360 | \$ 6,360 | \$ - | 0% |
| Total Economic Development | 5,653 | 8,745 | 6,360 | 8,745 | 6,360 | 6,360 | - | 0% |
| Recreation | \$ 883,492 | \$ 809,706 | \$ 759,957 | \$ 451,368 | \$ 850,000 | \$ 637,500 | \$ (212,500) | -25% |
| Senior Citizen's Program | 183,558 | 210,585 | 238,520 | 243,312 | 260,959 | 269,412 | 8,453 | 3% |
| Community Relations | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - | 0% |
| Total Culture and Recreation | 1,072,050 | 1,025,291 | 1,003,477 | 699,680 | 1,115,959 | 911,912 | (204,047) | -18% |
| Total General Fund Salaries | \$ 25,850,218 | \$ 25,707,896 | \$ 26,269,024 | \$ 26,473,744 | \$ 28,430,754 | \$ 28,576,406 | \$ 145,652 | 1% |
| Berwyn Public Library | \$ 1,419,988 | \$ 1,441,602 | \$ 1,579,342 | \$ 1,776,047 | \$ 1,857,110 | \$ 1,910,053 | 52,943 | 3% |
| Community Development | 147,572 | 156,376 | 156,798 | 163,451 | 163,627 | 165,867 | 2,240 | 1% |
| Utilities | 1,203,382 | 1,247,728 | 1,262,344 | 1,183,385 | 1,329,796 | 1,347,672 | 17,876 | 1% |
| City-Wide Salaries | \$ 28,621,160 | \$ 28,553,602 | \$ 29,267,508 | \$ 29,596,627 | \$ 31,781,287 | \$ 31,999,998 | \$ 218,711 | 1% |

**City of Berwyn
Summary of Benefits and Related Payments
2021 Budget**

| Function | 2017 | 2018 | 2019 | 2020 | 2020 | 2021 | Requested Budget Change | |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|-------------------|
| | Actual | Actual | Actual | Projected | Budget | Budget | Change Amount | Change Percent |
| Mayor | \$ 62,732 | \$ 70,592 | \$ 69,001 | \$ 68,464 | \$ 76,388 | \$ 73,629 | \$ (2,759) | -4% |
| Administrator | 127,386 | 133,308 | 164,947 | 167,385 | 170,283 | 170,865 | 582 | 0% |
| Clerk | 108,978 | 114,060 | 38,961 | 36,764 | 76,844 | 62,188 | (14,656) | -19% |
| Treasurer | 69,557 | 37,349 | 36,053 | 35,357 | 38,224 | 36,370 | (1,854) | -5% |
| Council | 120,220 | 154,813 | 161,598 | 168,773 | 181,697 | 173,528 | (8,169) | -4% |
| Legal | 69,557 | 70,505 | 65,887 | 67,424 | 83,697 | 81,856 | (1,841) | -2% |
| Finance | 373,856 | 376,639 | 365,774 | 341,872 | 370,539 | 370,262 | (277) | 0% |
| Human Resources | 34,803 | 26,068 | 19,354 | 8,183 | 37,092 | 23,025 | (14,067) | -38% |
| Information Technology | 269,572 | 277,703 | 281,585 | 304,932 | 308,046 | 302,768 | (5,278) | -2% |
| Statutory | 64,760 | 103,370 | 225,072 | 113,672 | 7,000 | 7,000 | - | 0% |
| Total General Government | 1,301,421 | 1,364,407 | 1,428,232 | 1,312,826 | 1,349,810 | 1,301,491 | (48,319) | -4% |
| Fire | \$ 5,014,792 | \$ 4,902,585 | \$ 3,316,687 | \$ 3,705,531 | \$ 3,705,729 | \$ 3,618,349 | \$ (87,380) | -2% |
| Police | 8,385,177 | 8,819,934 | 6,966,014 | 7,581,042 | 7,674,811 | 7,730,309 | 55,498 | 1% |
| Fire and Police Commission | 3,619 | 4,140 | 3,890 | 4,919 | 1,530 | 4,147 | 2,617 | 171% |
| Total Public Safety | 13,403,588 | 13,726,659 | 10,286,591 | 11,291,492 | 11,382,070 | 11,352,805 | (29,265) | 0% |
| Building / Neighborhood Affairs | \$ 457,357 | \$ 471,894 | \$ 405,586 | \$ 434,836 | \$ 485,074 | \$ 487,110 | \$ 2,036 | 0% |
| Streets/Fleet | 985,519 | 1,041,672 | 881,521 | 956,460 | 1,010,693 | 993,087 | (17,606) | -2% |
| Total Public Works | 1,442,876 | 1,513,566 | 1,287,107 | 1,391,296 | 1,495,767 | 1,480,197 | (15,570) | -1% |
| Zoning | \$ 3,619 | \$ 669 | \$ 547 | \$ 669 | \$ 487 | \$ 487 | \$ - | 0% |
| Total Economic Development | 3,619 | 669 | 547 | 669 | 487 | 487 | - | 0% |
| Recreation | \$ 291,811 | \$ 269,618 | \$ 242,279 | \$ 222,919 | \$ 270,754 | \$ 249,322 | \$ (21,432) | -8% |
| Senior Citizen's Program | 98,472 | 83,933 | 85,466 | 100,020 | 91,278 | 114,478 | 23,200 | 25% |
| Community Relations | 383 | 383 | 5,383 | 5,383 | 5,383 | 5,383 | - | 0% |
| Total Culture and Recreation | 390,666 | 353,934 | 333,128 | 328,322 | 367,415 | 369,183 | 1,768 | 0% |
| Total General Fund Benefits | \$ 16,542,170 | \$ 16,959,235 | \$ 13,335,605 | \$ 14,324,605 | \$ 14,595,549 | \$ 14,504,163 | \$ (91,386) | -1% |
| Berwyn Public Library | \$ 800,500 | \$ 842,049 | \$ 830,822 | \$ 842,718 | \$ 947,515 | \$ 979,117 | \$ 31,602 | 3% |
| Community Development | 106,208 | 106,413 | 101,512 | 95,598 | 110,323 | 106,511 | (3,812) | -3% |
| Utilities | 995,303 | 1,143,207 | 818,490 | 863,124 | 970,897 | 1,029,780 | 58,883 | 6% |
| City-Wide Benefits | \$ 18,444,181 | \$ 19,050,904 | \$ 15,086,429 | \$ 16,126,045 | \$ 16,624,284 | \$ 16,619,571 | \$ (4,713) | 0% |

**City of Berwyn
Summary of Total Expenditures/Expenses
2021 Budget**

| Fund | 2018 Actual | 2019 Actual | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change Amount | Change Percent |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------------|-------------------|
| General Fund Expenditures | \$ 56,595,919 | \$ 50,468,698 | \$ 51,490,041 | \$ 53,463,713 | \$ 53,655,098 | \$ 191,385 | 0% |
| Special Revenue Funds | | | | | | | |
| Berwyn Public Library | 3,083,697 | 3,701,537 | 3,435,767 | 3,935,876 | 3,939,070 | 3,194 | 0% |
| Community Development | 1,329,005 | 1,231,750 | 674,666 | 1,241,581 | 2,629,799 | 1,388,218 | 112% |
| Foreign Fire | 43,388 | 56,268 | 49,751 | 52,000 | 52,000 | - | 0% |
| Motor Fuel Tax | 1,238,620 | 1,989,621 | 2,049,157 | 1,992,900 | 2,590,900 | 598,000 | 30% |
| Tax Incremental Financing Districts | | | | | | | |
| S. Berwyn TIF | 733,748 | 742,720 | 1,004,254 | 1,224,542 | 1,303,326 | 78,784 | 6% |
| Ridgeland TIF | - | - | - | - | 50,000 | 50,000 | - |
| Harlem TIF | 587,871 | 1,115,285 | 973,371 | 1,298,198 | 1,544,999 | 246,801 | 19% |
| Roosevelt TIF | <u>968,392</u> | <u>399,245</u> | <u>626,057</u> | <u>633,412</u> | <u>1,106,262</u> | <u>472,850</u> | <u>75%</u> |
| Total TIF's | 2,290,011 | 2,257,250 | 2,603,682 | 3,156,152 | 4,004,587 | 848,435 | 27% |
| Capital Projects | 303,435 | 90,233 | 881,669 | 966,308 | 445,000 | (521,308) | -54% |
| Debt Service | 27,028,143 | 57,704,768 | 12,160,181 | 11,939,550 | 11,639,351 | (300,199) | -3% |
| Berwyn Municipal Securitization (BMSC) | - | 13,025,560 | 19,374,625 | 17,546,857 | 20,054,883 | 2,508,026 | 14% |
| Public Safety Pension Funding (PSPF) | - | 32,739,962 | 2,699,277 | 2,765,046 | 3,013,761 | 248,715 | 9% |
| Utilities | 19,234,767 | 18,646,345 | 17,997,624 | 18,754,917 | 19,547,544 | 792,627 | 4% |
| Parking Garage | 291,171 | 269,461 | 263,420 | 70,907 | 55,502 | (15,405) | -22% |
| Internal Service | <u>1,939,100</u> | <u>1,056,455</u> | <u>2,256,973</u> | <u>2,054,988</u> | <u>2,366,452</u> | <u>311,464</u> | <u>15%</u> |
| City-Wide Costs | <u>\$ 113,377,256</u> | <u>\$ 183,237,908</u> | <u>\$ 115,936,833</u> | <u>\$ 117,940,795</u> | <u>\$ 123,993,947</u> | <u>\$ 6,053,152</u> | 5% |

**City of Berwyn
Summary of Total Expenditures/Expenses
2021 Budget**

| Fund | 2018 Actual | 2019 Actual | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change Amount | Change Percent |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------------|-------------------|
| General Fund Expenditures | \$ 56,595,919 | \$ 50,468,698 | \$ 51,490,041 | \$ 53,463,713 | \$ 53,655,098 | \$ 191,385 | 0% |
| Special Revenue Funds | | | | | | | |
| Berwyn Public Library | 3,083,697 | 3,701,537 | 3,435,767 | 3,935,876 | 3,939,070 | 3,194 | 0% |
| Community Development | 1,329,005 | 1,231,750 | 674,666 | 1,241,581 | 2,629,799 | 1,388,218 | 112% |
| Foreign Fire | 43,388 | 56,268 | 49,751 | 52,000 | 52,000 | - | 0% |
| Motor Fuel Tax | 1,238,620 | 1,989,621 | 2,049,157 | 1,992,900 | 2,590,900 | 598,000 | 30% |
| Tax Incremental Financing Districts | | | | | | | |
| S. Berwyn TIF | 733,748 | 742,720 | 1,004,254 | 1,224,542 | 1,303,326 | 78,784 | 6% |
| Ridgeland TIF | - | - | - | - | 50,000 | 50,000 | - |
| Harlem TIF | 587,871 | 1,115,285 | 973,371 | 1,298,198 | 1,544,999 | 246,801 | 19% |
| Roosevelt TIF | <u>968,392</u> | <u>399,245</u> | <u>626,057</u> | <u>633,412</u> | <u>1,106,262</u> | <u>472,850</u> | <u>75%</u> |
| Total TIF's | 2,290,011 | 2,257,250 | 2,603,682 | 3,156,152 | 4,004,587 | 848,435 | 27% |
| Capital Projects | 303,435 | 90,233 | 881,669 | 966,308 | 445,000 | (521,308) | -54% |
| Debt Service | 27,028,143 | 57,704,768 | 12,160,181 | 11,939,550 | 11,639,351 | (300,199) | -3% |
| Berwyn Municipal Securitization (BMSC) | - | 13,025,560 | 19,374,625 | 17,546,857 | 20,054,883 | 2,508,026 | 14% |
| Public Safety Pension Funding (PSPF) | - | 32,739,962 | 2,699,277 | 2,765,046 | 3,013,761 | 248,715 | 9% |
| Utilities | 19,234,767 | 18,646,345 | 17,997,624 | 18,754,917 | 19,547,544 | 792,627 | 4% |
| Parking Garage | 291,171 | 269,461 | 263,420 | 70,907 | 55,502 | (15,405) | -22% |
| Internal Service | <u>1,939,100</u> | <u>1,056,455</u> | <u>2,256,973</u> | <u>2,054,988</u> | <u>2,366,452</u> | <u>311,464</u> | <u>15%</u> |
| City-Wide Costs | <u>\$ 113,377,256</u> | <u>\$ 183,237,908</u> | <u>\$ 115,936,833</u> | <u>\$ 117,940,795</u> | <u>\$ 123,993,947</u> | <u>\$ 6,053,152</u> | 5% |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
2021 Budgeted Expenditures by Department
Mayor
12/31/2021

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|------------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|
| 100-02-5000 | Mayor - Salaries | \$ 81,202 | \$ 81,913 | \$ 84,488 | \$ 84,409 | \$ 84,409 | \$ - |
| 100-02-5030 | Mayor - Unused Buyback | 2,192 | - | - | - | - | - |
| 100-02-5035 | Mayor - Benefits | 68,400 | 64,643 | 64,869 | 68,888 | 66,129 | (2,759) |
| 100-02-5200 | Mayor - Administrative Expenses | 3,998 | 4,358 | 3,595 | 7,500 | 7,500 | - |
| 100-02-5220 | Mayor - Training, Dues & Publications | 961 | 305 | 1,646 | - | - | - |
| 100-02-5225 | Mayor - Supplies | 1,839 | 1,772 | 985 | 1,000 | 1,000 | - |
| 100-02-5235 | Mayor - Postage & Printing | 292 | 220 | 41 | 845 | 845 | - |
| 100-02-5290 | Mayor - Other General Expenses | 1,543 | 5,466 | 2,715 | 1,000 | 1,000 | - |
| 100-02-5625 | Mayor - Copier Maintenance | 868 | 785 | 160 | 700 | 700 | - |
| 100-02-5625 | Mayor - Internal Service Fund | <u>1,089</u> | <u>1,321</u> | <u>1,688</u> | <u>1,688</u> | <u>1,772</u> | <u>84</u> |
| Department Total | | <u>\$ 162,384</u> | <u>\$ 160,783</u> | <u>\$ 160,187</u> | <u>\$ 166,030</u> | <u>\$ 163,355</u> | <u>\$ (2,675)</u> |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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.
13. Oversee City Switchboard operation.

City of Berwyn
 2021 Budgeted Expenditures by Department
 City Administration
 12/31/2021

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|
| 100-03-5000 | City Admin - Salaries | \$ 247,662 | \$ 228,181 | \$ 236,259 | \$ 242,471 | \$ 244,232 | \$ 1,761 |
| 100-03-5025 | City Admin - Other Stipend | - | 1,100 | 1,200 | 1,000 | 1,200 | 200 |
| 100-03-5030 | City Admin - Sick Day Buy Back | 12,604 | 16,368 | 5,847 | 5,439 | 7,937 | 2,498 |
| 100-03-5035 | City Admin - Benefits | 120,704 | 147,479 | 160,338 | 163,844 | 161,728 | (2,116) |
| 100-03-5220 | City Admin - Training | 16,523 | 15,867 | 7,276 | 10,000 | 10,000 | - |
| 100-03-5225 | City Admin - Supplies | 87 | 4,905 | 504 | 1,600 | 1,600 | - |
| 100-03-5235 | City Admin - Postage & Printing | 822 | 1,698 | 2,251 | 805 | 805 | - |
| 100-03-5290 | City Admin - Other General Expenses | 10,264 | 8,432 | 5,726 | 9,500 | 9,500 | - |
| 100-03-5300 | City Admin - Professional Services | 55,000 | 60,000 | 60,000 | 60,000 | 85,000 | 25,000 |
| 100-03-5400 | City Admin - Repairs & Maintenance | 109 | - | - | 500 | 500 | - |
| 100-03-5405 | City Admin - Copier Maintenance | 868 | 785 | 160 | 700 | 700 | - |
| 100-03-5625 | City Admin - Internal Service Fund | 3,246 | 3,807 | 5,031 | 5,031 | 5,283 | 252 |
| 100-03-5625 | City Admin - COVID-19 | - | - | 3,598 | - | - | - |
| Department Total | | <u>\$ 467,889</u> | <u>\$ 488,622</u> | <u>\$ 488,190</u> | <u>\$ 500,890</u> | <u>\$ 528,485</u> | <u>\$ 27,595</u> |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

Clerk

-  Oversee City records management, retention and destruction.

-  Provide block party, block garage sales applications and coordinate for council approval

-  Files required documents with the State and County

City of Berwyn
 2021 Budgeted Expenditures by Department
 Clerk
 12/31/2021

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|------------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|
| 100-04-5000 | Clerk - Salaries | \$ 130,552 | \$ 84,520 | \$ 79,585 | \$ 98,549 | \$ 98,194 | \$ (355) |
| 100-04-5010 | Clerk - Overtime | - | 457 | - | - | - | - |
| 100-04-5020 | Clerk - Education Stipend | - | - | - | - | - | - |
| 100-04-5020 | Clerk - Other Stipend | 2,400 | 257 | 1,100 | 1,000 | 1,000 | - |
| 100-04-5030 | Clerk - Sick Day Buy Back | 5,748 | - | - | - | - | - |
| 100-04-5035 | Clerk - Benefits | 105,912 | 38,247 | 35,664 | 75,844 | 61,188 | (14,656) |
| 100-04-5040 | Clerk - Tuition Reimbursement | - | - | - | - | - | - |
| 100-04-5200 | Clerk - Administrative Expenses | 918 | 4,300 | 90 | 4,500 | 4,500 | - |
| 100-04-5215 | Clerk - Telephone | - | - | - | - | - | - |
| 100-04-5220 | Clerk - Training, Dues & Publications | 727 | 4,294 | 3,530 | 2,500 | 2,500 | - |
| 100-04-5225 | Clerk - Supplies | 1,074 | 875 | 839 | 1,500 | 1,500 | - |
| 100-04-5235 | Clerk - Postage & Printing | 781 | 526 | 665 | 750 | 750 | - |
| 100-04-5290 | Clerk - Other General Expenses | 171 | 200 | 32,573 | 47,000 | 2,000 | (45,000) |
| 100-04-5405 | Clerk - Copier Maintenance | 4,362 | 4,348 | 4,728 | 3,500 | 4,500 | 1,000 |
| 100-04-5610 | Clerk - Codification | 2,930 | 4,193 | 5,716 | 4,000 | 3,500 | (500) |
| 100-04-5615 | Clerk - Record Retention | 2,483 | - | 245 | 2,500 | 2,500 | - |
| 100-04-5625 | Clerk - Internal Service Fund | 1,861 | 2,115 | 2,885 | 2,885 | 3,029 | 144 |
| Department Total | | <u>\$ 259,919</u> | <u>\$ 144,332</u> | <u>\$ 167,620</u> | <u>\$ 244,528</u> | <u>\$ 185,161</u> | <u>\$ (59,367)</u> |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
 2021 Budgeted Expenditures by Department
 Treasurer
 12/31/2021

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|------------------|------------------------------------|------------------|------------------|-------------------|------------------|------------------|-------------------------------|
| 100-06-5000 | Treasurer - Salaries | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ - |
| 100-06-5035 | Treasurer - Benefits | 37,349 | 36,053 | 35,357 | 38,224 | 36,370 | (1,854) |
| 100-06-5225 | Treasurer - Supplies | - | - | - | 250 | 250 | - |
| 100-06-5235 | Treasurer - Postage & Printing | 3,500 | 2,756 | 3,080 | 5,000 | 5,000 | - |
| 100-06-5290 | Treasurer - Other General Expenses | - | 150 | - | 250 | 250 | - |
| 100-06-5625 | Treasurer - Internal Service Fund | <u>328</u> | <u>416</u> | <u>508</u> | <u>508</u> | <u>533</u> | <u>25</u> |
| Department Total | | <u>\$ 51,177</u> | <u>\$ 49,375</u> | <u>\$ 48,945</u> | <u>\$ 54,232</u> | <u>\$ 52,403</u> | <u>\$ (1,829)</u> |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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 Aldermanic Committees: Administration; Budget, Finance & Revenue; Building & Zoning; Human Relations & Housing; Licensing & Taxation; Outreach; Police & Fire; Public Works, Parking, Trees, Traffic, Streets & Sewers; 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 City-wide 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.

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

City Council

-  Approve contracts and major expenses through bidding process.

City of Berwyn
2021 Budgeted Expenditures by Department
Council
12/31/2021

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|
| 100-08-5000 | Council - Salaries | \$ 80,001 | \$ 80,001 | \$ 80,001 | \$ 80,000 | \$ 80,000 | \$ - |
| 100-08-5035 | Council - Benefits | 154,813 | 161,598 | 168,773 | 181,697 | 173,528 | (8,169) |
| 100-08-5200-01 | Council - Ward 1 | 4,616 | 4,489 | 4,340 | 4,500 | 4,500 | - |
| 100-08-5200-02 | Council - Ward 2 | 4,500 | 4,500 | 3,750 | 4,500 | 4,500 | - |
| 100-08-5200-03 | Council - Ward 3 | 3,771 | 4,500 | 3,050 | 4,500 | 4,500 | - |
| 100-08-5200-04 | Council - Ward 4 | 4,460 | 4,389 | 3,900 | 4,500 | 4,500 | - |
| 100-08-5200-05 | Council - Ward 5 | 2,330 | 2,025 | 1,500 | 4,500 | 4,500 | - |
| 100-08-5200-06 | Council - Ward 6 | 4,500 | 4,464 | 1,000 | 4,500 | 4,500 | - |
| 100-08-5200-07 | Council - Ward 7 | 2,095 | 3,851 | 680 | 4,500 | 4,500 | - |
| 100-08-5200-08 | Council - Ward 8 | 2,902 | 4,475 | 3,532 | 4,500 | 4,500 | - |
| 100-08-5290 | Council - Other General Expenses | - | - | 77 | 250 | 250 | - |
| 100-08-5625 | Council - Internal Service Fund | 1,653 | 2,161 | 2,562 | 2,562 | 2,690 | 128 |
| Department Total | | <u>\$ 265,641</u> | <u>\$ 276,453</u> | <u>\$ 273,165</u> | <u>\$ 300,509</u> | <u>\$ 292,468</u> | <u>\$ (8,041)</u> |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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.

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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 the Ethics Commission.

City of Berwyn
 2021 Budgeted Expenditures by Department
 Legal
 12/31/2021

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|------------------|--------------------------------|---------------------|-------------------|-------------------|---------------------|---------------------|-------------------------------|
| 100-10-5000 | Legal - Salaries | \$ 219,214 | \$ 220,519 | \$ 231,999 | \$ 230,486 | \$ 229,846 | \$ (640) |
| 100-10-5030 | Legal - Sick Day Buy Back | 1,365 | 1,653 | - | 9,392 | 8,251 | (1,141) |
| 100-10-5035 | Legal - Benefits | 69,140 | 64,234 | 67,424 | 74,305 | 73,605 | (700) |
| 100-10-5110 | Legal - Adjudication Program | 27,105 | 15,750 | 16,625 | 35,000 | 35,000 | - |
| 100-10-5225 | Legal - Supplies | 34 | - | 800 | 1,000 | 1,000 | - |
| 100-10-5235 | Legal - Postage & Printing | 3 | 9 | - | 500 | 500 | - |
| 100-10-5290 | Legal - Other General Expenses | - | 25 | 146 | 500 | 500 | - |
| 100-10-5300 | Legal - Professional Service | 770,377 | 419,178 | 517,745 | 650,000 | 650,000 | - |
| 100-10-5405 | Legal - Copier Maintenance | - | - | - | 500 | 500 | - |
| 100-10-5625 | Legal - Internal Service Fund | 7,230 | 8,905 | 11,207 | 11,207 | 11,767 | 560 |
| Department Total | | <u>\$ 1,094,468</u> | <u>\$ 730,273</u> | <u>\$ 845,946</u> | <u>\$ 1,012,890</u> | <u>\$ 1,010,969</u> | <u>\$ (1,921)</u> |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
2021 Budgeted Expenditures by Department
Finance
12/31/2021

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|-------------------|--|-----------------|-----------------|-------------------|----------------|----------------|-------------------------------|
| 100-12-5000 | Finance - Salaries | \$ 409,382 | \$ 389,629 | \$ 401,901 | \$ 407,300 | \$ 466,218 | \$ 58,918 |
| 100-12-5030 | Finance - Sick Day Buy Back | 18,006 | 37,677 | 4,063 | 19,018 | 16,023 | (2,995) |
| 100-12-5035 | Finance - Benefits | 170,032 | 150,191 | 145,314 | 156,673 | 155,354 | (1,319) |
| 100-12-5215 | Finance - Telephone | - | - | - | - | - | - |
| 100-12-5220 | Finance - Training, Dues, & Publications | 3,680 | 6,298 | 3,038 | 8,000 | 5,738 | (2,262) |
| 100-12-5225 | Finance - Supplies | 4,935 | 9,035 | 3,379 | 5,000 | 5,943 | 943 |
| 100-12-5235 | Finance - Postage & Printing | 3,746 | 4,264 | 5,986 | 7,500 | 5,809 | (1,691) |
| 100-12-5290 | Finance - Other General Expenses | 142,441 | 169,860 | 144,000 | 140,000 | 143,922 | 3,922 |
| 100-12-5300 | Finance - Professional Services | 580 | 329 | 4,500 | 1,000 | 5,000 | 4,000 |
| 100-12-5405 | Finance - Copier Maintenance | 1,646 | 1,654 | 573 | 1,500 | 1,500 | - |
| 100-12-5625 | Finance - Internal Service Fund | 10,415 | 12,205 | 16,143 | 16,143 | 16,950 | 807 |
| 100-12-5800 | Finance - Capital Outlay | 3,642 | 1,022 | - | - | - | - |
| 100-12-5895-01 | Finance - COVID-19 | - | - | 26 | - | - | - |
| | Total Finance | 768,505 | 782,164 | 728,923 | 762,134 | 822,457 | 60,323 |
| 100-12-11-5000 | Collectors - Salaries | \$ 228,976 | \$ 248,020 | \$ 297,812 | \$ 301,130 | \$ 285,270 | \$ (15,860) |
| 100-12-11-5010 | Collectors - Overtime | - | - | - | - | - | - |
| 100-12-11-5025 | Collectors - Stipends | 1,200 | 1,200 | 1,200 | 1,200 | 1,225 | 25 |
| 100-12-11-5030 | Collectors - Sick Day Buy Back | 13,223 | 10,540 | 6,003 | 6,003 | 10,542 | 4,539 |
| 100-12-11-5035 | Collectors - Benefits | 174,178 | 166,166 | 185,292 | 187,645 | 187,118 | (527) |
| 100-12-11-5215 | Collectors - Telephone | - | - | - | - | - | - |
| 100-12-11-5220 | Collectors - Training, Dues, & Publications | - | 2,402 | - | 5,000 | 1,851 | (3,149) |
| 100-12-11-5225 | Collectors - Supplies | 5,433 | 4,132 | 5,345 | 5,000 | 4,147 | (853) |
| 100-12-11-5235 | Collectors - Postage & Printing | 12,417 | 23,871 | 15,382 | 17,500 | 18,145 | 645 |
| 100-12-11-5290 | Collectors - Other General Expenses | 2,848 | 910 | 149 | 2,500 | 2,367 | (133) |
| 100-12-11-5300-03 | Collector - Collection Service Fees | 236,407 | 221,960 | 92,348 | 235,000 | - | (235,000) |
| 100-12-11-5300-04 | Collector - Vehicle Registration Service | 55,671 | 87,262 | 73,058 | 90,000 | 90,000 | - |
| 100-12-11-5405 | Collector - Copier Maintenance | 1,177 | 1,073 | 341 | 750 | 750 | - |
| 100-12-11-5895-01 | Collectors - COVID-19 | - | - | 72 | - | - | - |
| | Total Collectors | 731,530 | 767,536 | 677,002 | 851,728 | 601,415 | (250,313) |
| 100-14-5000 | Benefits Coordinator - Salaries | \$ 58,289 | \$ 51,646 | \$ 9,040 | \$ 62,993 | \$ 62,533 | \$ (460) |
| 100-14-5025 | Benefits Coordinator - Stipends- Other | 1,200 | 1,000 | 400 | 1,200 | 1,200 | - |
| 100-14-5030 | Benefits Coordinator - Sick Day Buy Back | 2,233 | - | - | - | - | - |
| 100-14-5035 | Benefits Coordinator - Benefits | 22,635 | 18,354 | 7,783 | 35,892 | 21,825 | (14,067) |
| 100-14-5220 | Benefits Coordinator - Training, Dues & Publications | 887 | - | - | 1,000 | 1,000 | - |
| 100-14-5225 | Benefits Coordinator - Supplies | 2,064 | 627 | 744 | 2,000 | 1,500 | (500) |
| 100-14-5235 | Benefits Coordinator - Postage & Printing | 353 | 28 | 9,089 | 1,000 | 1,000 | - |
| 100-14-5290 | Benefits Coordinator - Other General Expenses | 687 | - | 201 | 1,500 | 1,000 | (500) |
| 100-14-5625 | Benefits Coordinator - Internal Service Fund | 1,148 | 728 | 1,779 | 1,779 | 1,868 | 89 |
| | Total Benefits Coordinator | 89,496 | 72,383 | 29,036 | 107,364 | 91,926 | (15,438) |
| Department Total | | \$ 1,589,531 | \$ 1,622,083 | \$ 1,434,961 | \$ 1,721,226 | \$ 1,515,798 | \$ (205,428) |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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. Additionally, this department provides IT support services for the Berwyn Development Corporation.

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.

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
2021 Budgeted Expenditures by Department
Information Technology
12/31/2021

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|------------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|
| 100-16-5000 | IT - Salaries | \$ 519,876 | \$ 523,558 | \$ 439,146 | \$ 480,728 | \$ 501,810 | \$ 21,082 |
| 100-16-5000 | IT - Stipends-Other | - | 15,350 | 23,025 | 15,600 | 15,600 | - |
| 100-16-5030 | IT - Sick Day Buy Back | 13,348 | 19,012 | 19,994 | 19,994 | 23,523 | 3,529 |
| 100-16-5035 | IT - Benefits | 264,355 | 247,223 | 261,913 | 272,452 | 263,645 | (8,807) |
| 100-16-5210 | IT - Vehicle Gas & Oil | 737 | - | - | 1,000 | 1,500 | 500 |
| 100-16-5220 | IT - Training, Dues, & Publications | 500 | 4,631 | - | 1,000 | 7,200 | 6,200 |
| 100-16-5225 | IT - Supplies | 4,575 | 4,270 | 4,802 | 3,000 | 8,000 | 5,000 |
| 100-16-5235 | IT - Postage & Printing | - | 346 | - | - | - | - |
| 100-16-5290 | IT - Other General Expenses | 45,044 | 43,256 | 65,516 | 50,000 | 50,000 | - |
| 100-16-5290 | IT - Other General Expenses-BDC | - | 16,723 | 22,824 | 22,000 | 2,000 | (20,000) |
| 100-16-5300 | IT - Professional Service | 9,768 | 16,277 | 14,087 | 25,000 | 15,000 | (10,000) |
| 100-16-5300 | IT - Repairs & Maintenance | - | - | - | 1,000 | 1,000 | - |
| 100-16-5410 | IT - Hardware Maintenance | 40,181 | 47,077 | 61,404 | 41,000 | 46,000 | 5,000 |
| 100-16-5415 | IT - Software Maintenance | 30,403 | 28,734 | 54,442 | 25,000 | 27,500 | 2,500 |
| 100-16-5415 | IT - Equipment Lease | 19,018 | 19,018 | - | - | 40,500 | 40,500 |
| 100-16-5510 | IT - Hardware Purchases | 58,420 | 65,059 | 81,012 | 80,000 | 60,000 | (20,000) |
| 100-16-5515 | IT - Software Purchases | 37,399 | 26,786 | 13,617 | 30,000 | 25,000 | (5,000) |
| 100-16-5530 | IT - Network Infrastructure | 263,644 | 225,071 | 239,366 | 265,000 | 235,000 | (30,000) |
| 100-16-5625 | IT - Internal Service Fund | 8,866 | 10,709 | 13,742 | 13,742 | 14,429 | 687 |
| 100-16-5895-01 | IT - COVID-19 | - | - | 18,129 | - | - | - |
| Department Total | | <u>\$ 1,316,134</u> | <u>\$ 1,313,100</u> | <u>\$ 1,333,019</u> | <u>\$ 1,346,516</u> | <u>\$ 1,337,707</u> | <u>\$ (8,809)</u> |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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 approximately 82 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

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
2021 Budgeted Expenditures by Department
Fire
12/31/2021

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|------------------|--|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------------------|
| 100-18-5000 | Fire - Salaries | \$ 7,185,227 | \$ 7,521,477 | \$ 7,676,604 | \$ 7,810,744 | \$ 7,936,686 | \$ 125,942 |
| 100-18-5005 | Fire - Out of Class | 95,179 | 153,542 | 158,286 | 158,572 | 125,081 | (33,491) |
| 100-18-5010 | Fire - Overtime | 432,180 | 369,777 | 514,495 | 305,000 | 401,480 | 96,480 |
| 100-18-5015 | Fire - Uniform Stipend | 74,000 | 76,500 | 75,000 | 77,500 | 77,500 | - |
| 100-18-5020 | Fire - Education Stipend | 37,200 | 28,000 | 31,250 | 30,750 | 31,050 | 300 |
| 100-18-5025 | Fire - Other Stipend | 97,847 | 42,283 | 46,713 | 41,950 | 45,649 | 3,699 |
| 100-18-5030 | Fire - Sick Day Buy Back | 299,408 | 261,420 | 279,349 | 325,000 | 359,640 | 34,640 |
| 100-18-5035 | Fire - Benefits | 2,648,792 | 2,538,707 | 2,600,438 | 2,766,957 | 2,577,949 | (189,008) |
| 100-18-5040 | Fire - Tuition Reimbursement | 4,150 | 5,283 | 8,441 | 11,125 | 11,000 | (125) |
| 100-18-5045 | Fire - Pension | 1,217,979 | - | - | - | - | - |
| 100-18-5205 | Fire - Utilities | 11,144 | 11,411 | 11,202 | 12,000 | 11,200 | (800) |
| 100-18-5210 | Fire - Vehicle Gas and Oil | 78,000 | 52,375 | 31,029 | 55,000 | 58,893 | 3,893 |
| 100-18-5215 | Fire - Telephone | 11,413 | 7,916 | 8,543 | 10,500 | 10,500 | - |
| 100-18-5220 | Fire - Training, Dues and Publications | 42,513 | 35,719 | 13,754 | 47,500 | 47,500 | - |
| 100-18-5225 | Fire - Supplies | 10,355 | 17,116 | 20,149 | 15,500 | 15,445 | (55) |
| 100-18-5235 | Fire - Postage and Printing | 340 | 390 | 324 | 1,000 | 733 | (267) |
| 100-18-5290 | Fire - Other general Expenses | 38,660 | 33,961 | 50,352 | 48,000 | 48,000 | - |
| 100-18-5300-03 | Fire - Collection Service Fees | 40,726 | 43,600 | 210,000 | 150,000 | 212,250 | 62,250 |
| 100-18-5400 | Fire - Repairs and Maintenance | 132,563 | 145,003 | 154,206 | 155,000 | 157,300 | 2,300 |
| 100-18-5405 | Fire - Copier Maintenance | 2,472 | 2,116 | 303 | 2,500 | 2,290 | (210) |
| 100-18-5500 | Fire - Equipment Purchases | 30,824 | 75,023 | 78,799 | 76,500 | 76,500 | - |
| 100-18-5500-01 | Fire - Turnout Gear | 38,550 | 58,453 | 44,563 | 50,000 | 50,000 | - |
| 100-18-5505 | Fire - Equipment Lease | 154,571 | 141,733 | 141,733 | 142,000 | 109,429 | (32,571) |
| 100-18-5625 | Fire - Internal Service Fund | 312,967 | 190,327 | 485,099 | 485,099 | 509,354 | 24,255 |
| 100-18-5800 | Fire - Capital outlay | 175,811 | - | - | - | 50,000 | 50,000 |
| 100-18-5895-01 | Fire - COVID-19 | - | - | 18,113 | - | - | - |
| Department Total | | <u>\$ 13,172,871</u> | <u>\$ 11,812,132</u> | <u>\$ 12,658,745</u> | <u>\$ 12,778,197</u> | <u>\$ 12,925,429</u> | <u>\$ 147,232</u> |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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, four Division Commanders, and an Executive Officer.

Responsibilities:

Each of the administrative team members assists in directing portions of the department in accordance with the Chief's direction.

Chief of Police:

The Police Chief is the chief executive and responsible for overall operations of the police department.

Deputy Chief of Police:

The Deputy Police Chief assists the Police Chief in the overall management of the department, assumes command of the department in the Chief's absence, and directly manages the following functions:

- Auxiliary police contingency
- Building and Grounds
- Capital Projects

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

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

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

Police Department

Division Commander – Field Operations:

The Field Operations Division is responsible for the administration of all aspects of the patrol division that 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 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.

The following is a comprehensive reference of the administrative responsibilities currently organized under field operations:

- Patrol Operations
- Watch Commanders and Patrol Supervisor accountability
- Recruiting and hiring
- Personnel evaluations
- Booking Officers and detention standards
- Department training
- K9 Operations and management
- Department range master and weapons management
- Use of force management
- Crisis intervention team
- PPO orientation

Division Commander– 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.

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

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

Police Department

The following is a comprehensive reference of the administrative responsibilities currently organized under staff operations:

- Community oriented policing and related projects
- School Resource officers
- Specialized investigative units
 - Criminal Investigations
 - Youth Investigations
 - Tactical Investigations
 - Task Force officers
- Asset forfeiture
- Department litigation
- Workers Compensation
- Dispatch and Communications
- 911 systems and equipment

Division Commander – 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.

Administrative Services 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

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 following is a comprehensive reference of the administrative responsibilities currently organized under staff operations:

- Department Budget
- Payroll Administration
- Grant Management and Financial reporting
- Information Services (Records)

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

Police Department

- Information Technology
- Department policy review and update
- Awards and recognition
- Employee exposure and OSHA compliance

Division Commander– 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 that in turn allows the Berwyn Police Department to meet its mission in many of the departments operations.

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, and police equipment.

The following is a comprehensive reference of the administrative responsibilities currently organized under staff operations:

- Court Services
- Local Adjudication
- Community Service Officers
 - Animal Control
 - Parking enforcement
 - Graffiti removal
- Crossing guards
- Secondary employment
- Special events
- Traffic Unit
- NIMS and Homeland Security

Executive Officer:

The Executive Officer is a command level administrator tasked with overseeing the department through the implementation of a complete policy and procedural rewrite, strategic plan, implementation of the department assessment, transition to NIBRS reporting, and special projects.

The following is a comprehensive reference of the administrative responsibilities currently organized under staff operations:

- Strategic Plan
- Department policy and procedure re-write
- NIBRS
- Special projects

City of Berwyn
2021 Budgeted Expenditures by Department
Police
12/31/2021

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|------------------|--|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------------------|
| 100-20-51-5000 | Police - Admin - Ch of Police, Div Cdrs | \$ 746,554 | \$ 870,104 | \$ 1,009,596 | \$ 1,107,418 | \$ 1,106,273 | \$ (1,145) |
| 100-20-53-5000 | Police - Sprvsrs - Lieut's & Sergeant's | 2,396,153 | 2,672,576 | 2,975,847 | 2,848,928 | 2,892,921 | 43,993 |
| 100-20-55-5000 | Police - Detectives | 1,791,016 | 1,690,366 | 1,997,454 | 1,654,726 | 1,842,288 | 187,562 |
| 100-20-57-5000 | Police - Officers | 5,523,134 | 5,417,399 | 5,577,945 | 6,097,074 | 5,873,452 | (223,622) |
| 100-20-59-5000 | Police - Auxiliary | 266,199 | 339,641 | 433,380 | 362,247 | 360,525 | (1,722) |
| 100-20-61-5000 | Police - Radio operators/dispatchers | 835,988 | 881,366 | 924,110 | 973,807 | 944,657 | (29,150) |
| 100-20-63-5000 | Police - Community service officers | 693,365 | 715,098 | 778,501 | 762,406 | 765,213 | 2,807 |
| 100-20-67-5000 | Police - Lockup personnel | 274,202 | 284,349 | 295,564 | 317,417 | 320,581 | 3,164 |
| 100-20-69-5000 | Police - Clerks | 517,874 | 537,055 | 632,721 | 574,135 | 692,737 | 118,602 |
| 100-20-71-5000 | Police - Crossing Guards | 267,284 | 261,002 | 241,421 | 274,557 | 255,078 | (19,479) |
| 100-20-5005 | Police - Out of Class | 4,958 | 5,949 | 5,581 | 7,000 | 5,713 | (1,287) |
| 100-20-5010 | Police - Overtime | 884,565 | 752,586 | 800,072 | 853,741 | 850,123 | (3,618) |
| 100-20-5015 | Police - Uniform stipend | 111,700 | 113,100 | 115,000 | 113,600 | 112,125 | (1,475) |
| 100-20-5020 | Police - Education Stipend | 78,500 | 77,000 | 85,000 | 76,500 | 76,375 | (125) |
| 100-20-5025 | Police - Other Stipends | 11,880 | 21,810 | 30,810 | 12,500 | 14,488 | 1,988 |
| 100-20-5030 | Police - Buy back | 1,388,225 | 1,161,669 | 1,733,801 | 1,278,874 | 1,644,943 | 366,069 |
| 100-20-5035 | Police - Benefits | 4,920,737 | 4,839,849 | 4,816,359 | 5,339,596 | 5,032,255 | (307,341) |
| 100-20-5040 | Police - Tuition Reimbursement | 118,506 | 57,583 | 111,470 | 42,000 | 142,000 | 100,000 |
| 100-20-5045 | Police - Pension | 1,424,327 | - | - | - | - | - |
| 100-20-5205 | Police - Utilities | 26,586 | 23,907 | 32,155 | 27,500 | 24,798 | (2,702) |
| 100-20-5210 | Police - Vehicle Gas and Oil | 276,737 | 181,639 | 131,976 | 180,000 | 180,000 | - |
| 100-20-5215 | Police - Telephone | 120,804 | 48,528 | 63,632 | 55,920 | 60,000 | 4,080 |
| 100-20-5220 | Police - Training, dues and publications | 54,304 | 86,153 | 133,770 | 95,000 | 105,000 | 10,000 |
| 100-20-5225 | Police - Supplies | 38,313 | 40,752 | 68,495 | 63,100 | 46,689 | (16,411) |
| 100-20-5235 | Police - Postage & printing | 23,680 | 31,369 | 31,516 | 30,200 | 27,938 | (2,262) |
| 100-20-5290 | Police - Other general expenses | 153,480 | 183,164 | 184,878 | 163,500 | 155,908 | (7,592) |
| 100-20-5300 | Police - Professional Services | - | 5,305 | 79 | - | - | - |
| 100-20-5345 | Police - Speed photo enforcement | 934,880 | 1,065,185 | 840,000 | 925,000 | 910,000 | (15,000) |
| 100-20-5400 | Police - Repairs and maintenance | 376,031 | 408,222 | 348,534 | 371,500 | 395,543 | 24,043 |
| 100-20-5405 | Police - Copier maintenance | 17,385 | 15,327 | 7,595 | 17,000 | 16,190 | (810) |
| 100-20-5500 | Police - Equipment | 102,179 | 16,066 | 42,533 | 45,000 | 130,000 | 85,000 |
| 100-20-5625 | Police - Internal service fund | 878,795 | 555,492 | 1,362,132 | 1,362,132 | 1,430,239 | 68,107 |
| 100-20-5800 | Police - Capital Expenditures | - | - | - | - | 75,000 | 75,000 |
| 100-20-5895-01 | Police - COVID-19 | - | - | 172,826 | - | 94,000 | 94,000 |
| Department Total | | <u>\$ 25,258,341</u> | <u>\$ 23,359,611</u> | <u>\$ 25,984,753</u> | <u>\$ 26,032,378</u> | <u>\$ 26,583,052</u> | <u>\$ 550,674</u> |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

Fire and Police Commission

PROGRAM MANAGER: Commission

PROGRAM DESCRIPTION:

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

BUDGET SUMMARY:

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

City of Berwyn
 2021 Budgeted Expenditures by Department
 Fire and Police Commission
 12/31/2021

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|------------------|--|------------------|------------------|-------------------|------------------|------------------|-------------------------------|
| 100-22-5500 | Fire and Police Commission - Salaries | \$ 20,000 | \$ 19,558 | \$ 27,770 | \$ 20,000 | \$ 25,000 | \$ 5,000 |
| 100-22-5035 | Fire and Police Commission - Benefits | 4,140 | 3,890 | 4,919 | 1,530 | 4,530 | 3,000 |
| 100-22-5200 | Fire and Police Commission- Training, Dues, & Publications | 1,047 | 6,173 | 1,761 | 2,500 | 2,500 | - |
| 100-22-5225 | Fire and Police Commission - Supplies | - | 63 | 308 | 250 | 250 | - |
| 100-22-5235 | Fire and Police Commission- Postage & Printing | 49 | 1 | - | 25 | 25 | - |
| 100-22-5290 | Fire and Police Commission - Other General Expenses | 11,444 | 17,869 | 1,426 | 1,250 | 1,250 | - |
| 100-22-5290-10 | Fire and Police Commission - Police Testing | 4,181 | 27,906 | - | 32,500 | 32,500 | - |
| 100-22-5290-11 | Fire and Police Commission - Pre Employment Physicals | 21,223 | 14,131 | 41,989 | 12,500 | 12,500 | - |
| | | - | | | | | |
| Department Total | | <u>\$ 62,084</u> | <u>\$ 89,591</u> | <u>\$ 78,173</u> | <u>\$ 70,555</u> | <u>\$ 78,555</u> | <u>\$ 8,000</u> |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
 2021 Budgeted Expenditures by Department
 Building / Neighborhood Affairs
 12/31/2021

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|-------------------------|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-------------------------------|
| 100-24-5000 | Building - Salaries | \$ 608,754 | \$ 608,913 | \$ 603,066 | \$ 661,255 | \$ 678,821 | \$ 17,566 |
| 100-24-5010 | Building - Overtime | 6,250 | 9,301 | 25,185 | 6,250 | 6,250 | - |
| 100-24-5025 | Building - Stipends-Other | 2,650 | 1,650 | 2,050 | 3,000 | 3,000 | - |
| 100-24-5030 | Building - Sick Day Buy Back | 15,309 | 19,632 | 35,921 | 23,138 | 18,395 | (4,743) |
| 100-24-5035 | Building - Benefits | 447,685 | 375,003 | 371,680 | 452,686 | 459,465 | 6,779 |
| 100-24-5205 | Building - Utilities | 11,290 | 11,736 | 10,682 | 12,000 | 12,000 | - |
| 100-24-5210 | Building - Vehicle Gas and Oil | 13,098 | 10,552 | 7,718 | 10,000 | 10,000 | - |
| 100-24-5215 | Building - Telephone | 14,063 | 14,749 | 12,578 | 15,000 | 15,000 | - |
| 100-24-5220 | Building - Training, Dues,& Publications | 80 | 3,579 | 1,011 | 2,500 | 2,500 | - |
| 100-24-5225 | Building - Supplies | 8,921 | 14,405 | 16,726 | 14,500 | 14,500 | - |
| 100-24-5235 | Building - Postage & Printing | 17,769 | 18,507 | 14,581 | 17,000 | 17,000 | - |
| 100-24-5290 | Building - Oth Gen Exp/Rodent Abatement | 230 | 2,148 | 22,518 | 41,500 | 51,500 | 10,000 |
| 100-24-5300 | Building - Professional Service | 426,439 | 434,949 | 358,943 | 430,000 | 400,000 | (30,000) |
| 100-24-5400 | Building - Repairs and Maintenance | 179,328 | 161,080 | 181,957 | 150,000 | 150,000 | - |
| 100-24-5405 | Building - Copier Maintenance | 1,879 | 1,703 | 716 | 2,000 | 2,000 | - |
| 100-24-5625 | Building - Internal Service Fund | 13,325 | 14,570 | 20,654 | 20,654 | 21,687 | 1,033 |
| 100-24-5895-01 | Building - COVID-19 | - | - | 19,394 | - | - | - |
| Department Total | | <u>\$ 1,767,070</u> | <u>\$ 1,702,477</u> | <u>\$ 1,705,380</u> | <u>\$ 1,861,483</u> | <u>\$ 1,862,118</u> | <u>\$ 635</u> |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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.

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
2021 Budgeted Expenditures by Department
Public Works
12/31/2021

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|-------------------|--|-----------------|-----------------|-------------------|----------------|----------------|-------------------------------|
| 100-26-35-5000 | Streets - Salaries | \$ 1,495,626 | \$ 1,454,173 | \$ 1,511,955 | \$ 1,773,325 | \$ 1,826,525 | \$ 53,200 |
| 100-26-35-5010 | Streets - Overtime | 76,653 | 70,866 | 62,294 | 98,000 | 100,000 | 2,000 |
| 100-26-35-5015 | Streets - Uniform stipend | 19,673 | 19,487 | 18,783 | 23,100 | 22,575 | (525) |
| 100-26-35-5025 | Streets - Other stipend | 390 | 18,360 | 1,360 | 750 | 4,973 | 4,223 |
| 100-26-35-5030 | Streets - Sick day buyback | 80,442 | 22,188 | 50,438 | 50,000 | 43,831 | (6,169) |
| 100-26-35-5035 | Streets - Benefits | 820,845 | 750,620 | 823,585 | 838,843 | 821,708 | (17,135) |
| 100-26-35-5205 | Streets - Utilities | 20,590 | 16,737 | 14,660 | 18,500 | 19,000 | 500 |
| 100-26-35-5210 | Streets - Vehicle gas & oil | 108,233 | 82,541 | 70,972 | 95,000 | 90,000 | (5,000) |
| 100-26-35-5215 | Streets - Telephone | 1,297 | 7,108 | 7,218 | 3,500 | 6,800 | 3,300 |
| 100-26-35-5215 | Streets - Training, dues, & publications | 13,988 | 28,723 | 21,440 | 20,500 | 20,000 | (500) |
| 100-26-35-5225 | Streets - Supplies | 131,662 | 144,788 | 73,471 | 144,450 | 152,358 | 7,908 |
| 100-26-35-5235 | Streets - Postage & printing | 6,689 | 6,040 | 4,628 | 10,000 | 9,500 | (500) |
| 100-26-35-5290 | Streets - Other general expenses | 83,623 | 7,493 | 1,210 | 5,000 | 7,500 | 2,500 |
| 100-26-35-5300 | Streets - Professional services | 451,116 | 408,959 | 260,975 | 590,000 | 593,712 | 3,712 |
| 100-26-35-5400 | Streets - Repairs and maintenance | 371,868 | 462,341 | 485,477 | 372,000 | 393,272 | 21,272 |
| 100-26-35-5405 | Streets - Copier maintenance | 1,386 | 1,242 | 196 | 1,400 | 1,400 | - |
| 100-26-35-5500 | Streets - Equipment | - | 1,384 | 40,300 | 2,500 | 2,500 | - |
| 100-26-35-5505 | Streets - Equipment lease | 56,910 | 56,910 | 157,824 | 135,000 | 120,000 | (15,000) |
| 100-26-35-5625 | Streets - Internal service fund | 61,085 | 42,806 | 94,682 | 94,682 | 99,416 | 4,734 |
| 100-26-35-5800 | Streets - Capital Outlay | - | 22,400 | 35,911 | 99,000 | 55,000 | (44,000) |
| 100-26-35-5895-01 | Streets - COVID-19 | - | - | 23,832 | - | - | - |
| | Total Streets | \$ 3,802,076 | \$ 3,625,166 | \$ 3,761,211 | \$ 4,375,550 | \$ 4,390,070 | \$ 14,520 |
| 100-26-37-5000 | Fleet - Salaries | \$ 67,330 | \$ 68,123 | \$ 73,774 | \$ 72,330 | \$ 74,865 | \$ 2,535 |
| 100-26-37-5010 | Fleet - Overtime | 6,110 | 7,245 | 2,251 | 4,500 | 5,257 | 757 |
| 100-26-37-5015 | Fleet - Uniform stipend | 526 | 637 | 131 | 1,000 | 1,000 | - |
| 100-26-37-5025 | Fleet - Other stipend | - | 1,000 | - | 450 | 450 | - |
| 100-26-37-5030 | Fleet- Sick day buyback | 257 | 815 | - | 2,000 | 1,000 | (1,000) |
| 100-26-37-5035 | Fleet - Benefits | 36,776 | 34,589 | 35,083 | 36,337 | 36,341 | 4 |
| 100-26-37-5210 | Fleet - Vehicle gas & oil | 6,207 | 3,331 | 1,977 | 9,000 | 9,000 | - |
| 100-26-37-5225 | Fleet - Supplies | 150,372 | 155,637 | 121,192 | 142,000 | 150,000 | 8,000 |
| 100-26-37-5235 | Fleet - Postage & printing | 290 | 1,309 | 1,257 | - | 1,400 | 1,400 |
| 100-26-37-5290 | Fleet - Other general expenses | - | 1,500 | 312 | 2,500 | 1,000 | (1,500) |
| 100-26-37-5300 | Fleet - Professional services | 50,524 | 43,680 | 75,646 | 45,000 | 70,000 | 25,000 |
| 100-26-37-5400 | Fleet - Repairs and maintenance | 51,571 | 2,600 | 37,092 | 73,500 | 58,000 | (15,500) |
| 100-26-37-5500 | Fleet - Equipment | - | - | - | 2,500 | 2,500 | - |
| 100-26-37-5625 | Fleet - Internal service fund | 2,178 | 3,028 | 3,376 | 3,376 | 3,545 | 169 |
| | Total Fleet | \$ 372,141 | \$ 323,494 | \$ 352,091 | \$ 394,493 | \$ 414,358 | \$ 19,865 |
| Department Total | | \$ 4,174,217 | \$ 3,948,660 | \$ 4,113,302 | \$ 4,770,043 | \$ 4,804,428 | \$ 34,385 |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
 2021 Budgeted Expenditures by Department
 Zoning Board
 12/31/2021

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|------------------|---------------------------------|-----------------|-----------------|-------------------|------------------|------------------|-------------------------------|
| 100-28-5000 | Zoning - Salaries | \$ 8,745 | \$ 6,360 | \$ 6,360 | \$ 6,360 | \$ 6,360 | \$ - |
| 100-28-5035 | Zoning - Benefits | 669 | 547 | 669 | 487 | 487 | - |
| 100-28-5235 | Zoning - Postage & printing | - | - | - | 3,000 | 3,000 | - |
| 100-28-5290 | Zoning - Other general expenses | - | - | - | 6,000 | 6,000 | - |
| | | - | | | | | |
| Department Total | | <u>\$ 9,414</u> | <u>\$ 6,907</u> | <u>\$ 7,029</u> | <u>\$ 15,847</u> | <u>\$ 15,847</u> | <u>\$ -</u> |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
 2021 Budgeted Expenditures by Department
 Committee and Planning
 12/31/2021

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|
| 100-30-5105 | Community Programs | \$ 2,276 | \$ 1,667 | \$ - | \$ 3,500 | \$ 3,500 | \$ - |
| 100-30-5105-04 | West Central Municipal Conference | 25,362 | 25,362 | 25,554 | 26,000 | 26,000 | - |
| 100-30-5105-05 | Berwyn Historic Preservation Commission | - | 334 | - | 2,500 | 2,500 | - |
| 100-30-5105-06 | Utility Tax Rebate | 75,212 | 63,195 | 76,649 | 85,000 | 85,000 | - |
| 100-30-5105-08 | Berwyn Historical Society | 10,000 | - | - | 5,000 | - | (5,000) |
| 100-30-5105-30 | BDC Admin Fee | 86,000 | 86,000 | 86,000 | 86,000 | 86,000 | - |
| 100-30-5290 | Committee & Planning - Other general expenses | 3,225 | 1,205 | - | 4,500 | 3,000 | (1,500) |
| Department Total | | <u>\$ 202,075</u> | <u>\$ 177,763</u> | <u>\$ 188,203</u> | <u>\$ 212,500</u> | <u>\$ 206,000</u> | <u>\$ (6,500)</u> |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
2021 Budgeted Expenditures by Department
Recreation
12/31/2021

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|------------------|---|---------------------|---------------------|-------------------|---------------------|---------------------|-------------------------------|
| 100-32-5000 | Recreation - Salaries | \$ 809,706 | \$ 759,957 | \$ 451,368 | \$ 850,000 | \$ 637,500 | \$ (212,500) |
| 100-32-5030 | Recreation - Sick day buy back | 12,274 | 12,704 | 13,273 | 13,273 | 14,059 | 786 |
| 100-32-5035 | Recreation - Benefits | 257,344 | 229,575 | 209,646 | 257,481 | 235,263 | (22,218) |
| 100-32-5100 | Recreation - Special events | 60,220 | 65,104 | 16,249 | 80,000 | 60,000 | (20,000) |
| 100-32-5105 | Recreation - Community programs | - | 243 | 230 | - | - | - |
| 100-32-5205 | Recreation - Utilities | 28,485 | 31,012 | 20,409 | 35,000 | 35,000 | - |
| 100-32-5210 | Recreation - Vehicle Gas and Oil | 15,884 | 12,353 | 7,912 | 13,000 | 13,000 | - |
| 100-32-5215 | Recreation - Telephone | 8,217 | 9,661 | 8,851 | 10,000 | 10,000 | - |
| 100-32-5220 | Recreation - Training, dues, & publications | 2,057 | 1,539 | 1,539 | 2,500 | 2,500 | - |
| 100-32-5225 | Recreation - Supplies | 99,303 | 119,343 | 63,340 | 115,000 | 115,000 | - |
| 100-32-5235 | Recreation - Postage & printing | 228 | 347 | 3,314 | 2,000 | 2,000 | - |
| 100-32-5290 | Recreation - Other general expenses | 81,532 | 71,872 | 55,697 | 70,000 | 52,500 | (17,500) |
| 100-32-5300 | Recreation - Professional Services | 10,539 | 5,325 | - | 20,000 | 15,000 | (5,000) |
| 100-32-5400 | Recreation - Repairs and maintenance | 139,662 | 219,772 | 95,698 | 160,000 | 160,000 | - |
| 100-32-5405 | Recreation - Copier maintenance | 1,335 | 1,243 | 145 | 800 | 800 | - |
| 100-32-5500 | Recreation - Equipment | - | 220 | - | - | - | - |
| 100-32-5625 | Recreation - Internal service fund | 23,125 | 17,132 | 35,844 | 35,844 | 37,636 | 1,792 |
| 100-32-5800 | Recreation - Capital outlay | - | 4,600 | - | 15,000 | 15,000 | - |
| 100-32-5895-01 | Recreation - COVID-19 | - | - | 1,996 | - | - | - |
| Department Total | | <u>\$ 1,549,911</u> | <u>\$ 1,562,002</u> | <u>\$ 985,511</u> | <u>\$ 1,679,898</u> | <u>\$ 1,405,258</u> | <u>\$ (274,640)</u> |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
 2021 Budgeted Expenditures by Department
 Community Relations
 12/31/2021

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 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 | - | - | - | 1,400 | - | (1,400) |
| Department Total | | <u>\$ 5,383</u> | <u>\$ 5,383</u> | <u>\$ 5,383</u> | <u>\$ 6,783</u> | <u>\$ 5,383</u> | <u>\$ (1,400)</u> |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
2021 Budgeted Expenditures by Department
Senior Services
12/31/2021

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|
| 100-46-5000 | Senior Services - Salaries | \$ 210,585 | \$ 238,520 | \$ 243,312 | \$ 260,959 | \$ 269,412 | \$ 8,453 |
| 100-46-5000 | Senior Services - Overtime | 1,737 | 2,759 | 1,053 | 500 | 500 | - |
| 100-46-5030 | Senior Services - Stipends- Other | 1,200 | 1,200 | 1,200 | 800 | 800 | - |
| 100-46-5030 | Senior Services - Sick Day Buy Back | 4,193 | 3,557 | 3,494 | 5,000 | 4,136 | (864) |
| 100-46-5035 | Senior Services - Benefits | 76,803 | 77,950 | 94,273 | 84,978 | 109,042 | 24,064 |
| 100-46-5100-03 | Senior Services - Special Events Senior Breakfast | 7,350 | 6,847 | 100 | 7,400 | 7,400 | - |
| 100-46-5210 | Senior Services - Vehicle Gas & Oil | 27,564 | 20,941 | 11,382 | 20,000 | 15,000 | (5,000) |
| 100-46-5215 | Senior Services - Telephone | 3,784 | 4,776 | 4,405 | 3,500 | 5,000 | 1,500 |
| 100-46-5225 | Senior Services - Supplies | 1,271 | 916 | 857 | 500 | 500 | - |
| 100-46-5235 | Senior Services - Postage & Printing | 6,925 | 7,848 | 1,897 | 7,000 | 7,000 | - |
| 100-46-5290 | Senior Services - Other General Expenses | 492 | 258 | 239 | 2,500 | 2,000 | (500) |
| 100-46-5300 | Senior Services - Professional Services | 1,504 | 2,875 | 2,202 | 2,000 | 2,000 | - |
| 100-46-5400 | Senior Services - Repairs & Maintenance | 98,185 | 104,446 | 106,133 | 95,000 | 110,000 | 15,000 |
| 100-46-5405 | Senior Services - Copier Maintenance | 1,024 | 917 | 277 | 1,000 | 1,000 | - |
| 100-46-5505 | Senior Services - Equipment Lease | 5,500 | 8,326 | 5,400 | 72,000 | 15,000 | (57,000) |
| 100-46-5625 | Senior Services - Internal Service Fund charges | 8,114 | 6,153 | 12,577 | 12,577 | 13,206 | 629 |
| 100-46-5895-01 | Senior Services - COVID-19 | - | - | 61 | - | - | - |
| Department Total | | <u>\$ 456,231</u> | <u>\$ 488,289</u> | <u>\$ 488,862</u> | <u>\$ 575,714</u> | <u>\$ 561,996</u> | <u>\$ (13,718)</u> |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
 2021 Budgeted Expenditures by Department
 Statutory
 12/31/2021

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|
| Benefits | To be allocated to various departments: | | | | | | |
| 100-17-5035 | Benefit Pool | \$ 103,370 | \$ 225,072 | \$ 113,672 | \$ 7,000 | \$ 7,000 | \$ - |
| 100-17-5290 | Other General Expenses | 13,815 | 104,785 | 9,922 | 5,000 | 5,000 | - |
| 100-17-5300-01 | Auditing & Actuarial expense | 52,013 | 55,969 | 45,031 | 52,144 | 54,751 | 2,607 |
| 100-17-5300-09 | Payroll Services | - | - | - | - | - | - |
| 100-17-5300-10 | New World Maintenance | 42,892 | 45,036 | 54,042 | 45,850 | 50,435 | 4,585 |
| 100-17-5705 | Interest on LOC | - | - | - | - | - | - |
| 100-17-5710 | Bad debt expense | 5,155 | - | - | 3,500 | 3,500 | - |
| Department Total | | <u>\$ 217,245</u> | <u>\$ 430,862</u> | <u>\$ 222,667</u> | <u>\$ 113,494</u> | <u>\$ 120,686</u> | <u>\$ 7,192</u> |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

Library

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

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
2021 Budget**

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|---------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|
| Revenues | | | | | | | |
| 205-40-4000 | Library - Property Tax Revenue | \$ 3,336,784 | \$ 3,385,280 | \$ 3,330,593 | \$ 3,392,808 | \$ 3,392,808 | \$ - |
| 205-40-4270 | Library - Rental Revenue | | | | | | |
| 205-40-4350 | Library - Book Fines | 14,297 | 10,800 | 6,241 | 16,000 | 8,000 | (8,000) |
| 205-40-4400 | Library - Grant Revenue | 4,999 | 50,000 | - | 25,000 | 35,000 | 10,000 |
| 205-40-4415 | Library - Copier Revenue | 12,942 | 14,473 | 2,604 | 13,000 | 14,000 | 1,000 |
| 205-40-4420 | Library - Per Capita Revenue | 114,812 | - | - | 70,821 | 70,821 | - |
| 205-40-4425 | Library - Video Rental Revenue | - | - | - | - | - | - |
| 205-40-4430 | Library - Building Revenue | 9,738 | 12,810 | 6,813 | 7,000 | 8,724 | 1,724 |
| 205-40-4800 | Library - Interest Income | 4,147 | 7,362 | 1,534 | 750 | 600 | (150) |
| 205-40-4835 | Library - Other Misc Revenue | 1 | 12,000 | - | - | - | - |
| | Total Library Revenues | 3,497,720 | 3,492,725 | 3,347,785 | 3,525,379 | 3,529,953 | 4,574 |
| Expenditures | | | | | | | |
| 205-40-5000 | Library - Salaries | \$ 1,441,602 | \$ 1,579,342 | \$ 1,776,047 | \$ 1,857,110 | \$ 1,910,053 | \$ 52,943 |
| 205-40-5010 | Library - Overtime | 58 | 78 | - | 2,000 | 2,000 | - |
| 205-40-5025 | Library - Stipends Other | 3,650 | 3,800 | 5,275 | 4,200 | 5,000 | 800 |
| 205-40-5030 | Library - Sick Day Buy Back | 32,499 | 20,524 | 12,009 | 35,000 | 29,279 | (5,721) |
| 205-40-5035 | Library - Benefits | 805,842 | 806,420 | 825,434 | 906,315 | 942,838 | 36,523 |
| 205-40-5040 | Library - Tuition Reimbursement | - | 10,724 | 8,880 | 15,000 | 15,000 | - |
| 205-40-5105 | Library - Community Programs | 42,480 | 41,660 | 30,765 | 30,000 | 40,800 | 10,800 |
| 205-40-5200-09 | Library - Director Expense | 350 | 40 | - | 800 | 600 | (200) |
| 205-40-5200-10 | Library - Board Expense | 368 | 1,730 | 709 | 10,000 | 7,000 | (3,000) |
| 205-40-5205 | Library - Utilities | 14,500 | 14,467 | 11,138 | 14,000 | 15,000 | 1,000 |
| 205-40-5210 | Library - Vehicle Gas & Oil | 260 | 99 | 104 | 500 | 250 | (250) |
| 205-40-5215 | Library - Telephone | 22,143 | 23,098 | 26,878 | 22,000 | 23,000 | 1,000 |
| 205-40-5220 | Library - Training, Dues, & Publications | 9,478 | 26,207 | 10,660 | 24,000 | 20,000 | (4,000) |
| 205-40-5225 | Library - Supplies | 57,368 | 131,197 | 74,485 | 108,800 | 94,821 | (13,979) |
| 205-40-5235 | Library - Postage & Printing | 878 | 2,451 | 180 | 1,800 | 1,800 | - |
| 205-40-5245 | Library - Books | 258,564 | 263,385 | 213,431 | 273,500 | 262,000 | (11,500) |
| 205-40-5250 | Library - Audio Visual | 37,970 | 40,243 | 21,076 | 39,000 | 35,000 | (4,000) |
| 205-40-5255 | Library - Periodicals | 13,214 | 13,297 | 14,135 | 18,000 | 15,000 | (3,000) |
| 205-40-5290 | Library - Other General Expenses | 15,262 | 14,351 | 6,138 | 25,000 | 20,000 | (5,000) |
| 205-40-5400 | Library - Repairs & Maintenance | 143,647 | 133,275 | 110,134 | 150,000 | 140,000 | (10,000) |
| 205-40-5520 | Library - Computer System | 38,881 | 46,265 | 46,278 | 60,000 | 60,000 | - |
| 205-40-5525 | Library - Computer Support Databases | 12,065 | 30,513 | 29,245 | 67,000 | 60,000 | (7,000) |
| 205-40-5625 | Library - Internal Service Fund Charge | 22,036 | 25,805 | 21,412 | 21,551 | 22,629 | 1,078 |
| 205-40-5660 | Library - Promotions | 12,234 | 17,574 | 11,126 | 18,800 | 15,000 | (3,800) |
| 205-40-5665 | Library - Reciprocal Borrowing | 437 | 592 | 1,746 | 1,500 | 2,000 | 500 |
| 205-40-5800 | Library - Capital Improvement | 97,911 | 454,400 | 148,645 | 230,000 | 200,000 | (30,000) |
| 205-40-5895-01 | Library - COVID-19 | - | - | 29,837 | - | - | - |
| | Total Library Expenditures | 3,083,697 | 3,701,537 | 3,435,767 | 3,935,876 | 3,939,070 | 3,194 |
| | Revenues Less Expenditures | 414,023 | (208,812) | (87,982) | (410,497) | (409,117) | \$ 1,380 |
| | Fund Balance Beginning | 1,498,766 | 1,912,789 | 1,703,977 | 1,703,977 | 1,615,995 | |
| | Projected Ending Fund Balance | \$ 1,912,789 | \$ 1,703,977 | \$ 1,615,995 | \$ 1,293,480 | \$ 1,206,878 | |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
2021 Budget**

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|-----------------------------|--|---------------------|---------------------|-------------------|---------------------|------------------|-------------------------------|
| Revenues | | | | | | | |
| 210-4400 | Grant Income | \$ 1,241,957 | \$ 1,084,176 | \$ 777,469 | \$ 1,176,799 | \$ 2,497,363 | \$ 1,320,564 |
| 210-4405 | Loan Repayments | 73,276 | 143,563 | 135,233 | 64,782 | 132,436 | 67,654 |
| 210-4800 | Interest Income | 38 | 123 | - | - | - | - |
| 210-4900 | Transfer From Other Funds | 70,033 | 24,192 | - | - | - | - |
| | Total Community Development Revenues | <u>1,385,305</u> | <u>1,252,054</u> | <u>912,702</u> | <u>1,241,581</u> | <u>2,629,799</u> | <u>1,388,218</u> |
| Expenditures | | | | | | | |
| Administration | | | | | | | |
| 210-42-5000 | Community Development - Salaries | \$ 156,376 | \$ 156,798 | \$ 163,451 | \$ 163,627 | \$ 165,867 | \$ 2,240 |
| 210-42-5025 | Community Development - Stipends Other | 1,300 | 1,200 | 1,200 | 1,200 | 1,200 | - |
| 210-42-5030 | Community Development - Sick Day Buy Back | 5,357 | 6,322 | - | 7,656 | 7,627 | (29) |
| 210-42-5035 | Community Development - Benefits | 99,756 | 93,990 | 94,398 | 101,467 | 97,684 | (3,783) |
| 210-42-5205 | Community Development - Utilities | 2,758 | 3,242 | 3,977 | - | - | - |
| 210-42-5215 | Community Development - Telephone | 1,684 | 738 | 1,054 | 1,200 | 1,200 | - |
| 210-42-5220 | Community Development - Training, Dues, & Publications | - | 1,859 | - | 3,650 | 9,050 | 5,400 |
| 210-42-5225 | Community Development - Supplies | 1,045 | 513 | 706 | 600 | 800 | 200 |
| 210-42-5235 | Community Development - Postage & Printing | 3,873 | 640 | 5,302 | 1,300 | 13,400 | 12,100 |
| 210-42-5290 | Community Development - Other General Expenses | 77 | 3,106 | 1 | 188 | 14,564 | 14,376 |
| 210-42-5300 | Community Development - Professional Services | 26,493 | 1,430 | 25,398 | 26,802 | 39,260 | 12,458 |
| 210-42-5400 | Community Development - Repairs & Maintenance | 863,608 | 792,229 | 241,170 | 842,601 | 881,122 | 38,521 |
| 210-42-5405 | Community Development - Copier Maintenance | 1,213 | 908 | 76 | 600 | 500 | (100) |
| 210-42-5625 | Community Development - Internal Service Fund | 13,244 | 10,814 | 10,190 | 10,190 | 10,700 | 510 |
| 210-42-5895 | Community Development - Contingency | 355 | - | - | - | - | - |
| | Total Administration | <u>1,177,139</u> | <u>1,073,789</u> | <u>546,923</u> | <u>1,161,081</u> | <u>1,242,974</u> | <u>81,893</u> |
| Program Expenditures | | | | | | | |
| 210-42-5105 | Community Development - Community Programs | \$ 151,866 | \$ 157,961 | \$ 127,743 | \$ 80,500 | \$ 1,386,825 | \$ 1,306,325 |
| | Total Community Development Expenditures | <u>1,329,005</u> | <u>1,231,750</u> | <u>674,666</u> | <u>1,241,581</u> | <u>2,629,799</u> | <u>1,388,218</u> |
| | Revenues Less Expenditures | 56,300 | 20,304 | 238,036 | - | - | \$ - |
| | Fund Balance Beginning | <u>(314,640)</u> | <u>(258,340)</u> | <u>(238,036)</u> | <u>(238,036)</u> | <u>-</u> | <u>-</u> |
| | Projected Ending Fund Balance | <u>\$ (258,340)</u> | <u>\$ (238,036)</u> | <u>\$ -</u> | <u>\$ (238,036)</u> | <u>\$ -</u> | <u>-</u> |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

Foreign Fire Fund

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

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
2021 Budget**

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|---------------------|---|------------------|------------------|-------------------|------------------|------------------|-------------------------------|
| Revenues | | | | | | | |
| 255-4055 | Foreign Fire - Insurance Tax | \$ 50,318 | \$ 54,037 | \$ 50,475 | \$ 52,000 | \$ 50,505 | \$ (1,495) |
| 255-4800 | Foreign Fire - Interest Income | 2 | 21 | - | - | - | - |
| | Total Foreign Fire Revenues | <u>50,320</u> | <u>54,058</u> | <u>50,475</u> | <u>52,000</u> | <u>50,505</u> | <u>(1,495)</u> |
| Expenditures | | | | | | | |
| 255-5220 | Foreign Fire - Training, Dues, & Publications | \$ 750 | \$ - | \$ 8,000 | \$ 9,000 | \$ 10,000 | \$ 1,000 |
| 255-5225 | Foreign Fire - Supplies | 7,281 | 15,120 | 7,000 | 7,000 | 7,000 | - |
| 255-5290 | Foreign Fire - Other General Expenses | 5,848 | 7,878 | 5,000 | 5,000 | 5,000 | - |
| 255-5400 | Foreign Fire - Repairs | 2,172 | 711 | 4,000 | 6,000 | 7,000 | 1,000 |
| 255-5500 | Foreign Fire - Equipment | 17,742 | 32,559 | 24,000 | 22,000 | 22,000 | - |
| 255-5800 | Foreign Fire - Capital | <u>9,595</u> | <u>-</u> | <u>1,751</u> | <u>3,000</u> | <u>1,000</u> | <u>(2,000)</u> |
| | Total Foreign Fire Expenditures | <u>43,388</u> | <u>56,268</u> | <u>49,751</u> | <u>52,000</u> | <u>52,000</u> | <u>-</u> |
| | Revenues Less Expenditures | 6,932 | (2,210) | 724 | - | (1,495) | <u>\$ (1,495)</u> |
| | Fund Balance Beginning | <u>54,133</u> | <u>61,065</u> | <u>58,855</u> | <u>58,855</u> | <u>59,579</u> | |
| | Projected Ending Fund Balance | <u>\$ 61,065</u> | <u>\$ 58,855</u> | <u>\$ 59,579</u> | <u>\$ 58,855</u> | <u>\$ 58,084</u> | |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
2021 Budget**

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|---------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|
| Revenues | | | | | | | |
| 215-4410 | MFT - State Allotment | 1,511,320 | 1,868,822 | 1,791,289 | 1,992,900 | 2,590,900 | 598,000 |
| 215-4800 | MFT - Interest Income | 55,087 | 46,139 | 12,083 | 45,000 | 20,000 | (25,000) |
| | Total MFT Revenues | <u>1,566,407</u> | <u>1,914,961</u> | <u>1,803,372</u> | <u>2,037,900</u> | <u>2,610,900</u> | <u>573,000</u> |
| Expenditures | | | | | | | |
| 215-5205 | MFT - Utilities | \$ 416,931 | \$ 413,448 | \$ 408,625 | \$ 366,000 | \$ 372,000 | \$ 6,000 |
| 215-5225 | MFT - Supplies | - | 8,182 | - | - | - | - |
| 215-5225-05 | MFT - Rock Salt | 168,993 | 162,655 | 228,989 | 239,400 | 239,400 | - |
| 215-5300 | MFT - Professional services | 183,761 | 127,626 | 611,447 | 77,500 | 104,500 | 27,000 |
| 215-5400-02 | MFT - Repair & Maintenance Street/Sidewalk | - | 615,099 | 476,740 | 800,000 | 1,350,000 | 550,000 |
| 215-5400-03 | MFT - Repair & Maintenance Traffic Control | 468,935 | 433,370 | 323,356 | 510,000 | 525,000 | 15,000 |
| 215-5800 | MFT - Capital Projects (Project Construction) | - | 229,241 | - | - | - | - |
| | Total MFT Expenditures | <u>1,238,620</u> | <u>1,989,621</u> | <u>2,049,157</u> | <u>1,992,900</u> | <u>2,590,900</u> | <u>598,000</u> |
| | Revenues less Expenditures | 327,787 | (74,660) | (245,785) | 45,000 | 20,000 | <u>\$ (25,000)</u> |
| | Fund Balance Beginning | <u>1,726,549</u> | <u>2,054,336</u> | <u>1,979,676</u> | <u>1,979,676</u> | <u>1,733,891</u> | |
| | Projected Ending Fund Balance | <u>\$ 2,054,336</u> | <u>\$ 1,979,676</u> | <u>\$ 1,733,891</u> | <u>\$ 2,024,676</u> | <u>\$ 1,753,891</u> | |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

**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
2021 Budget**

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|---------------------|---|---------------------|-------------------|-------------------|------------------|------------------|-------------------------------|
| Revenues | | | | | | | |
| 220-4000 | Property Taxes - South Berwyn TIF | \$ 941,475 | \$ 988,351 | \$ 1,042,815 | \$ 1,184,742 | \$ 1,220,284 | \$ 35,542 |
| 220-4800 | Interest Income | <u>453</u> | <u>2,213</u> | <u>213</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | Total South Berwyn TIF Revenues | <u>941,928</u> | <u>990,564</u> | <u>1,043,028</u> | <u>1,184,742</u> | <u>1,220,284</u> | <u>35,542</u> |
| Expenditures | | | | | | | |
| 220-5200 | TIF Management Services - BDC | \$ 94,997 | \$ 120,294 | \$ 365,316 | \$ 292,253 | \$ 292,253 | \$ - |
| 220-5205 | Utilities | | | | | | |
| 220-5700 | Sedgwick Project Installment Note - Principal | 155,161 | - | - | - | - | - |
| 220-5705 | Sedgwick Project Installment Note - Interest | 5,819 | - | - | - | - | - |
| 220-5800 | South Berwyn Corridor TIF - Expenses | 23,092 | 86,259 | 102,771 | 396,122 | 293,957 | (102,165) |
| 220-5800-60 | Capital Outlay Depot Underground Construction | | | | | 130,926 | |
| 220-5900 | Transfer to Bond & Interest for Garage Debt/Ridgeland TIF | <u>454,679</u> | <u>536,167</u> | <u>536,167</u> | <u>536,167</u> | <u>586,190</u> | <u>50,023</u> |
| | Total South Berwyn TIF Expenditures | <u>733,748</u> | <u>742,720</u> | <u>1,004,254</u> | <u>1,224,542</u> | <u>1,303,326</u> | <u>(52,142)</u> |
| | Revenues less Expenditures | 208,180 | 247,844 | 38,774 | (39,800) | (83,042) | <u>\$ 87,684</u> |
| | Fund Balance Beginning | <u>(333,184)</u> | <u>(125,004)</u> | <u>122,840</u> | <u>122,840</u> | <u>161,614</u> | |
| | Projected Ending Fund Balance | <u>\$ (125,004)</u> | <u>\$ 122,840</u> | <u>\$ 161,614</u> | <u>\$ 83,040</u> | <u>\$ 78,572</u> | |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

**Ridgeland
Tax Increment Financing District**

This fund is used to accumulate tax increment generated by the RidgelandTIF 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 February 25, 2020. The daily activities of the district are administered by the Berwyn Development Corporation and overseen by the City.

**City of Berwyn
Ridgeland TIF Fund
2021 Budget**

| Account Number | Account Name | 2020 Projected | 2021 Budget |
|---------------------|----------------------------------|-------------------|----------------|
| Revenues | | | |
| 221-4000 | Property Taxes - Ridgeland TIF | \$ - | \$ - |
| 221-4250 | Reimbursements | - | 50,000 |
| | Total South Berwyn TIF Revenues | - | 50,000 |
| Expenditures | | | |
| 221-5800 | Ridgeland TIF - Expenses | \$ - | \$ 50,000 |
| | Total Ridgeland TIF Expenditures | - | 50,000 |
| | Revenues less Expenditures | - | - |
| | Fund Balance Beginning | - | - |
| | Projected Ending Fund Balance | \$ - | \$ - |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

**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
2021 Budget**

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|---------------------|-------------------------------|-------------------|---------------------|-------------------|--------------------|-------------------|-------------------------------|
| Revenues | | | | | | | |
| 223-4000 | Property Taxes - Harlem Ave. | \$ 1,086,749 | \$ 696,910 | \$ 2,008,185 | \$ 1,500,000 | \$ 1,545,000 | \$ 45,000 |
| 223-4800 | Interest Income | 755 | 1,666 | 74 | - | - | - |
| | Total Harlem TIF Revenues | <u>1,087,504</u> | <u>698,576</u> | <u>2,008,259</u> | <u>1,500,000</u> | <u>1,545,000</u> | <u>45,000</u> |
| Expenditures | | | | | | | |
| 223-5200 | TIF Management Services - BDC | \$ 353,193 | \$ 695,183 | \$ 462,527 | \$ 370,021 | \$ 370,021 | \$ - |
| 223-5700 | TIF Principal Expenses | 103,272 | 107,800 | 113,665 | 112,736 | 117,788 | 5,052 |
| 223-5705 | TIF Interest Expenses | 69,891 | 65,363 | 59,498 | 60,427 | 55,374 | (5,053) |
| 223-5800 | Harlem Avenue - TIF Expenses | 61,515 | 246,939 | 337,681 | 755,014 | 1,001,816 | 246,802 |
| | Total Harlem TIF Expenditures | <u>587,871</u> | <u>1,115,285</u> | <u>973,371</u> | <u>1,298,198</u> | <u>1,544,999</u> | <u>246,801</u> |
| | Revenues less Expenditures | 499,633 | (416,709) | 1,034,888 | 201,802 | 1 | <u>\$ (201,801)</u> |
| | Fund Balance Beginning | <u>(300,127)</u> | <u>199,506</u> | <u>(217,203)</u> | <u>(217,203)</u> | <u>817,685</u> | |
| | Projected Ending Fund Balance | <u>\$ 199,506</u> | <u>\$ (217,203)</u> | <u>\$ 817,685</u> | <u>\$ (15,401)</u> | <u>\$ 817,686</u> | |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

**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
2021 Budget**

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|---------------------|----------------------------------|-----------------|-------------------|-------------------|-------------------|------------------|-------------------------------|
| Revenues | | | | | | | |
| 230-4000 | Property Taxes - Roosevelt Road | \$ 587,896 | \$ 591,193 | \$ 752,614 | \$ 761,006 | \$ 783,836 | \$ 22,830 |
| 230-4800 | Interest Income | 725 | 1,026 | 176 | - | - | - |
| | Total Roosevelt TIF Revenues | <u>588,621</u> | <u>592,219</u> | <u>752,790</u> | <u>761,006</u> | <u>783,836</u> | <u>22,830</u> |
| Expenditures | | | | | | | |
| 230-5200 | TIF Management Services - BDC | \$ 281,310 | \$ - | \$ 221,553 | \$ 187,726 | \$ 187,726 | \$ - |
| 230-5700 | Debt Expenses | - | - | - | - | 300,000 | \$ 300,000 |
| 230-5705 | TIF Interest Expenses | 47,500 | 15,000 | 15,000 | 15,000 | 1,250 | (13,750) |
| 230-5800 | Roosevelt Road - TIF Expenses | 362,148 | 90,850 | 102,679 | 143,861 | 617,286 | 473,425 |
| 230-5900 | Transfer to Bond and Interest | 277,434 | 293,395 | 286,825 | 286,825 | - | (286,825) |
| | Total Roosevelt TIF Expenditures | <u>968,392</u> | <u>399,245</u> | <u>626,057</u> | <u>633,412</u> | <u>1,106,262</u> | <u>472,850</u> |
| | Revenues less Expenditures | (379,771) | 192,974 | 126,733 | 127,594 | (322,426) | <u>\$ (450,020)</u> |
| | Fund Balance Beginning | <u>382,490</u> | <u>2,719</u> | <u>195,693</u> | <u>195,693</u> | <u>322,426</u> | |
| | Projected Ending Fund Balance | <u>\$ 2,719</u> | <u>\$ 195,693</u> | <u>\$ 322,426</u> | <u>\$ 323,287</u> | <u>\$ -</u> | |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
2021 Budget**

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|---------------------|-------------------------------------|---------------------|---------------------|-------------------|-------------------|-----------------|-------------------------------|
| Revenues | | | | | | | |
| 400-16-4250 | IT Reimbursements | \$ 35,056 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 400-26-4250 | Public Works - Reimbursements | 225,000 | - | 7,441 | - | - | - |
| 400-4800 | Interest Income | 3,255 | 4,146 | 535 | - | - | - |
| 400-4900 | Transfer from Other Funds | <u>-</u> | <u>200,000</u> | <u>-</u> | <u>-</u> | <u>180,000</u> | <u>180,000</u> |
| | Total Capital Projects Revenues | <u>263,311</u> | <u>204,146</u> | <u>7,976</u> | <u>-</u> | <u>180,000</u> | <u>180,000</u> |
| Expenditures | | | | | | | |
| 400-16-5800 | IT Capital | \$ 10,073 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 400-18-5800 | Fire Capital | - | 39,342 | 253,524 | 265,000 | - | (265,000) |
| 400-20-5800 | Police Capital | 233,811 | 50,891 | 375,042 | 290,808 | 270,000 | (20,808) |
| 400-26-5800 | Public Works Capital | 59,551 | - | 253,103 | 310,500 | 75,000 | (235,500) |
| 400-32-5800 | Recreation Capital | <u>-</u> | <u>-</u> | <u>-</u> | <u>100,000</u> | <u>100,000</u> | <u>-</u> |
| | Total Capital Projects Expenditures | <u>303,435</u> | <u>90,233</u> | <u>881,669</u> | <u>966,308</u> | <u>445,000</u> | <u>(521,308)</u> |
| | Revenues Less Expenditures | (40,124) | 113,913 | (873,693) | (966,308) | (265,000) | <u>\$ 701,308</u> |
| | Net Assets Beginning | <u>1,067,241</u> | <u>1,027,117</u> | <u>1,141,030</u> | <u>1,141,030</u> | <u>267,337</u> | |
| | Projected Ending Net Assets | <u>\$ 1,027,117</u> | <u>\$ 1,141,030</u> | <u>\$ 267,337</u> | <u>\$ 174,722</u> | <u>\$ 2,337</u> | |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
2021 Budget**

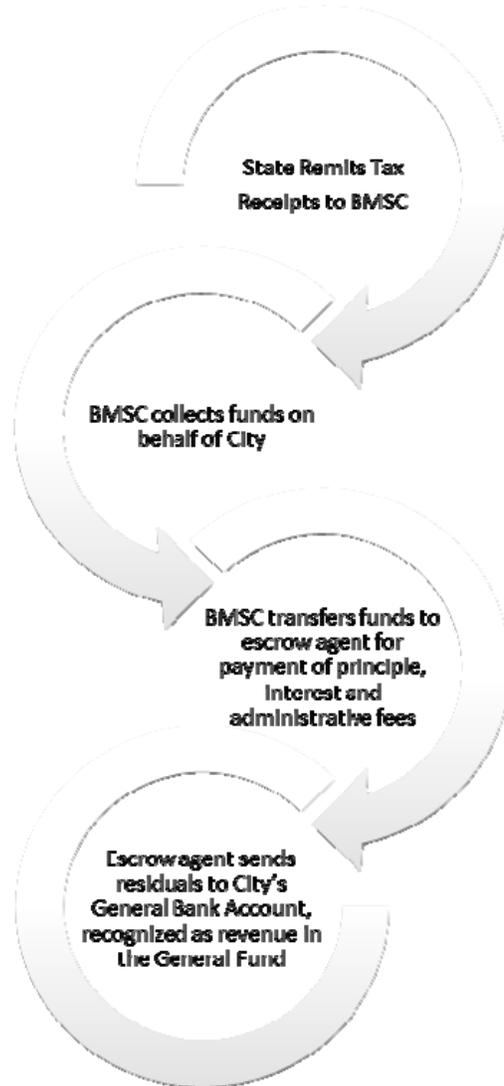
| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|---------------------|--|-------------------|------------------------|------------------------|------------------------|------------------------|-------------------------------|
| Revenues | | | | | | | |
| 300-4000 | Bond & Interest - Property Tax Revenue | \$ 6,848,972 | \$ 7,118,010 | \$ 7,481,595 | \$ 7,603,161 | \$ 8,103,161 | \$ 500,000 |
| 300-4800 | Interest Income | 3,156 | 3,252 | 5,594 | 1,000 | - | (1,000) |
| 300-4915 | Bond/Line of Credit Proceeds | 15,000,000 | - | 3,850,000 | 3,850,000 | 3,000,000 | (850,000) |
| 300-4900 | Transfer from Other Funds | 5,176,014 | 3,361,783 | 2,108,931 | 822,897 | 1,822,129 | 999,232 |
| | Total Debt Service Revenues | <u>27,028,142</u> | <u>10,483,045</u> | <u>13,446,120</u> | <u>12,277,058</u> | <u>12,925,290</u> | <u>648,232</u> |
| Expenditures | | | | | | | |
| 300-5200 | Administrative Expenses | \$ 100,148 | \$ 128,065 | \$ 5,200 | \$ 100,000 | \$ - | \$ (100,000) |
| 300-5700 | Principal Expense | 152,839 | 15,156,691 | 134,351 | 157,649 | - | (157,649) |
| 300-5705 | Interest Expense | 67,823 | 131,764 | 24,534 | 2,777 | - | (2,777) |
| 300-5700-02 | Principal G.O. Bonds Series 1999/2009 Series | 2,055,000 | - | - | - | - | - |
| 300-5705-02 | Interest G.O. Bonds Series 1999/2009 Series | 82,200 | - | - | - | - | - |
| 300-5705-07 | Interest G.O. Bond Series 2007A | 400,750 | 144,808 | 45,000 | 45,000 | 45,000 | - |
| 300-5700-08 | Principal G.O. Bond Series 2007B | 1,760,000 | 2,875,000 | 2,905,000 | 2,905,000 | 3,255,000 | 350,000 |
| 300-5705-08 | Interest G.O. Bond Series 2007B | 874,001 | 615,888 | 388,509 | 388,509 | 220,309 | (168,200) |
| 300-5705-09 | Interest G.O. Bond Series 2008 | 360,273 | 166,528 | 92,400 | 92,400 | 92,400 | - |
| 300-5705-10 | Interest G.O. Bonds Series 2009 | 16,388 | 16,388 | 16,388 | 16,388 | 16,388 | - |
| 300-5700-11 | Principal G.O. Bonds Series 2010 | 175,000 | 200,000 | 4,050,000 | 3,850,000 | - | (3,850,000) |
| 300-5705-11 | Interest G.O. Bonds Series 2010 | 367,969 | 362,500 | 362,750 | 381,750 | 170,250 | (211,500) |
| 300-5700-12 | Principal G.O. Bonds Series 2011 | - | - | - | - | 3,000,000 | - |
| 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 | - | - | - | - | - |
| 300-5705-15 | Interest G.O. Bonds Series 2013B | 1,341,675 | 224,529 | - | - | - | - |
| 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 | 189,094 | 189,094 | 189,094 | 189,094 | 189,094 | - |
| 300-5700-20 | Principal G.O. Bonds Series 2016A | 205,000 | 270,000 | 285,000 | 285,000 | - | (285,000) |
| 300-5705-20 | Interest G.O. Bonds Series 2016A | 904,025 | 895,825 | 885,025 | 885,025 | 873,625 | (11,400) |
| 300-5705-21 | Pension Bond Expense | - | - | 135,972 | - | 1,136,327 | 1,136,327 |
| 300-5905 | Transfer to Escrow | - | 33,686,730 | - | - | - | - |
| | Total Debt Service Expenditures | <u>27,028,143</u> | <u>57,704,768</u> | <u>12,160,181</u> | <u>11,939,550</u> | <u>11,639,351</u> | <u>(3,300,199)</u> |
| | Revenues Less Expenditures | (1) | (47,221,723) | 1,285,939 | 337,508 | 1,285,939 | <u>\$ 3,948,431</u> |
| | Fund Balance Beginning | <u>64,873</u> | <u>64,872</u> | <u>(47,156,851)</u> | <u>(47,156,851)</u> | <u>(45,870,912)</u> | |
| | Projected Ending Fund Balance | <u>\$ 64,872</u> | <u>\$ (47,156,851)</u> | <u>\$ (45,870,912)</u> | <u>\$ (46,819,343)</u> | <u>\$ (44,584,973)</u> | |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

Berwyn Municipal Securitization Corporation

In order to facilitate the payment of the Police, Fire, and Refunding bonds issued in March of 2019, the City established an entity (Berwyn Municipal Securitization Corporation or BMSC) that manages the receipt of state income, local use, 1% sales, and home rule taxes along with payment of the interest and principal for the bonds. Previously, those taxes were directly received in the General Fund. Going forward, the Corporation will accumulate the funds necessary for the required debt service payment in addition to the entity's administration costs. The residual funds are then transferred to the City's General Fund.



City of Berwyn
Berwyn Municipal Securitization Corporation Fund (BMSC)
2021 Budget

| Account Number | Account Name | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|---------------------|--|----------------------|-----------------------|----------------------|-----------------------|-------------------------------|
| Revenues | | | | | | |
| 305-4010 | BMSC - Taxes - State Income | \$ 7,629,846 | \$ 6,239,091 | \$ 5,727,572 | \$ 6,300,000 | \$ 572,428 |
| 305-4011 | BMSC - Taxes - State Local Use | - | 2,254,019 | 2,012,390 | 2,500,000 | 487,610 |
| 305-4015 | BMSC - Taxes - Taxes - 1% State Sales | 4,459,522 | 4,288,151 | 4,788,166 | 4,500,000 | (288,166) |
| 305-4020 | BMSC - Taxes - Taxes - Home Rule Sales | 3,923,845 | 4,588,432 | 5,018,729 | 4,750,000 | (268,729) |
| 305-4800 | BMSC - Interest Income | 46,560 | 248 | - | 200 | 200 |
| 305-4915 | BMSC - Debt Proceeds | 79,970,000 | - | - | - | - |
| 305-4917 | BMSC - Bond Issue Premium | 924,187 | - | - | - | - |
| | Total BMSC Revenues | <u>\$ 96,953,960</u> | <u>\$ 17,369,941</u> | <u>\$ 17,546,857</u> | <u>\$ 18,050,200</u> | <u>\$ 503,343</u> |
| Expenditures | | | | | | |
| 305-5300 | Professional Services | \$ 97,500 | \$ 90,345 | \$ - | \$ 92,556 | \$ 92,556 |
| 305-5705-22 | Interest Expense 2019 Series | 1,338,703 | 4,462,342 | 4,462,342 | 4,462,342 | - |
| 305-5790 | Bond Issuance Cost | 696,369 | - | - | - | - |
| 305-5900 | Transfer to Other Funds (Gen Fund) | 9,866,379 | 12,817,255 | 12,933,389 | 13,495,302 | 561,913 |
| 305-5901 | Deferred Outflow Amortization | 1,026,609 | 2,004,683 | 151,126 | 2,004,683 | 1,853,557 |
| | Total BMSC Expenditures | <u>\$ 13,025,560</u> | <u>\$ 19,374,625</u> | <u>\$ 17,546,857</u> | <u>\$ 20,054,883</u> | <u>\$ 2,415,470</u> |
| | Revenues Less Expenditures | <u>\$ 83,928,400</u> | <u>\$ (2,004,684)</u> | <u>\$ -</u> | <u>\$ (2,004,683)</u> | <u>\$ (1,912,127)</u> |
| | Fund Balance Beginning | <u>-</u> | <u>83,928,400</u> | <u>83,928,400</u> | <u>81,923,716</u> | |
| | Projected Ending Fund Balance | <u>\$ 83,928,400</u> | <u>\$ 81,923,716</u> | <u>\$ 83,928,400</u> | <u>\$ 79,919,033</u> | |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

Public Safety Pension Funding (PSPF)

In accordance with Governmental Accounting Standards (GASB), the City established a fund specifically for the receipt and disbursement of property taxes allocated to the Police and Fire Pension funds along with the amortization of the initial 2019-securitization bond proceeds. Each year, the annual property taxes levied and received will be offset by the expenditures allocated and delivered to both pension funds. In addition, the amortization of the initial \$79 million in securitization bond proceeds are allocated annually to both PSPF and Debt Service Funds over a 30-year period covering 2019-2049.

City of Berwyn
Public Safety Pension Funding Fund (PSPF)
2021 Budget

| Account Number | Account Name | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|---------------------|---|------------------------|------------------------|------------------------|------------------------|-------------------------------|
| Revenues | | | | | | |
| 310-18-4000 | PSPF - Taxes - Fire Pension Property Taxes | \$ 1,241,734 | \$ 1,224,655 | \$ 1,255,220 | \$ 1,444,753 | \$ 189,533 |
| 310-20-4000 | PSPF - Taxes - Police Pension Property Taxes | 1,498,158 | 1,474,313 | 1,509,826 | 1,569,008 | 59,182 |
| 310-4800 | PSPF - Interest Income | 712 | 310 | - | - | - |
| 310-4900 | Transfer In- Berwyn Securitization Deferred Outflow | <u>370,196</u> | <u>718,744</u> | <u>-</u> | <u>718,744</u> | <u>718,744</u> |
| | Total PSPF Revenues | <u>\$ 3,110,800</u> | <u>\$ 3,418,022</u> | <u>\$ 2,765,046</u> | <u>\$ 3,732,505</u> | <u>\$ 967,459</u> |
| Expenditures | | | | | | |
| 310-18-5045 | Fire Pension Expense | \$ 16,241,734 | \$ 1,224,795 | \$ 1,255,220 | \$ 1,444,753 | \$ 189,533 |
| 310-20-5045 | Police Pension Expense | 16,498,158 | 1,474,482 | 1,509,826 | 1,569,008 | 59,182 |
| 310-5200 | PSPF Administrative Expense | <u>70</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | Total PSPF Expenditures | <u>32,739,962</u> | <u>2,699,277</u> | <u>2,765,046</u> | <u>3,013,761</u> | <u>248,715</u> |
| | Revenues Less Expenditures | (29,629,162) | 718,745 | - | 718,744 | <u>\$ 718,744</u> |
| | Fund Balance Beginning | <u>-</u> | <u>(29,629,162)</u> | <u>(29,629,162)</u> | <u>(28,910,417)</u> | |
| | Projected Ending Fund Balance | <u>\$ (29,629,162)</u> | <u>\$ (28,910,417)</u> | <u>\$ (29,629,162)</u> | <u>\$ (28,191,673)</u> | |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
2021 Budget**

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|-------------------------------------|--|-----------------|-----------------|-------------------|----------------|----------------|-------------------------------|
| Revenues | | | | | | | |
| Water and Sewer Revenues | | | | | | | |
| 500-4250 | Reimbursements | - | 19,658 | - | - | - | - |
| 500-4275 | Water Sales - Commercial | 3,879,456 | 3,924,767 | 4,129,396 | 4,497,150 | 4,722,008 | 224,858 |
| 500-4280 | Water Sales - Residential | 7,283,292 | 7,577,239 | 8,410,735 | 8,024,100 | 8,425,305 | 401,205 |
| 500-4290 | Sales, Meter | 70,299 | 90,930 | 82,540 | 60,000 | 59,907 | (93) |
| 500-4305 | Fees, Tap | - | (1,000) | - | - | - | - |
| 500-4355 | Fines, Other | 1,829,032 | 1,455,471 | 106,464 | 1,000,000 | 580,000 | (420,000) |
| 500-4800 | Interest Income | 3,083 | 1,149 | 1,163 | 2,000 | 2,000 | - |
| 500-4835 | Miscellaneous | 35,886 | 31,194 | 15,756 | 30,000 | 28,464 | (1,536) |
| 500-4900 | Transfer from Other Funds | 406,111 | 449,886 | - | - | - | - |
| | Total Water and Sewer Revenues | 13,507,159 | 13,549,294 | 12,746,054 | 13,613,250 | 13,817,684 | 204,434 |
| Garbage Revenues | | | | | | | |
| 500-36-4300 | Fees - Garbage | \$ 4,853,619 | \$ 4,830,182 | \$ 4,981,231 | \$ 5,005,800 | \$ 5,175,997 | \$ 170,197 |
| 500-36-4355 | Fines - Garbage | 180,096 | 186,239 | 118,310 | 175,000 | 150,000 | (25,000) |
| | Total Garbage Revenues | 5,013,715 | 5,016,421 | 5,099,541 | 5,180,800 | 5,325,997 | 145,197 |
| | Total Utilities Fund Revenues | 18,520,874 | 18,565,715 | 17,845,595 | 18,794,050 | 19,143,681 | 349,631 |
| Expenditures | | | | | | | |
| Water and Sewer Expenditures | | | | | | | |
| 500-44-5000 | Water and Sewer - Salaries | \$ 1,247,728 | \$ 1,262,344 | \$ 1,233,385 | \$ 1,329,796 | \$ 1,347,672 | \$ 17,876 |
| 500-44-5010 | Water and Sewer - Overtime | 130,650 | 130,336 | 120,818 | 125,000 | 120,160 | (4,840) |
| 500-44-5015 | Water and Sewer - Uniform Stipend | 15,838 | 9,219 | 6,505 | 12,000 | 11,512 | (488) |
| 500-44-5025 | Water and Sewer - Other Stipends | 9,084 | 18,084 | 9,387 | 9,200 | 11,338 | 2,138 |
| 500-44-5030 | Water and Sewer - Sick Day Buyback | 28,021 | 24,078 | 15,208 | 29,772 | 28,329 | (1,443) |
| 500-44-5035 | Water and Sewer - Benefits | 959,614 | 636,773 | 711,206 | 794,925 | 858,441 | 63,516 |
| 500-44-5205 | Water and Sewer - Utilities | 87,008 | 62,031 | 54,239 | 75,000 | 74,030 | (970) |
| 500-44-5210 | Water and Sewer - Vehicle Gas and Oil | 72,155 | 52,787 | 50,159 | 55,000 | 55,604 | 604 |
| 500-44-5215 | Water and Sewer - Telephone | 628 | 10,109 | 9,068 | 8,500 | 9,000 | 500 |
| 500-44-5220 | Water and Sewer - Training, Dues & Publications | 735 | 5,215 | 6,503 | 54,000 | 25,000 | (29,000) |
| 500-44-5225 | Water and Sewer - Supplies | 344,651 | 237,723 | 134,041 | 432,000 | 332,057 | (99,943) |
| 500-44-5235 | Water and Sewer - Postage & Printing | 44,667 | 38,552 | 26,288 | 52,000 | 55,000 | 3,000 |
| 500-44-5290 | Water and Sewer - Other General Expenses | 4,823 | 1,521 | 76 | 5,000 | 5,000 | - |
| 500-44-5300 | Water and Sewer - Professional Services | 265,583 | 330,972 | 287,037 | 536,350 | 436,960 | (99,390) |
| 500-44-5400 | Water and Sewer - Repairs & Maintenance | 84,347 | 82,505 | 140,319 | 90,000 | 290,000 | 200,000 |
| 500-44-5405 | Water and Sewer - Copier Maintenance | 1,103 | 918 | 102 | 2,000 | 1,322 | (678) |
| 500-44-5505 | Water and Sewer - Equipment Lease | 24,022 | 23,127 | 35,253 | 10,000 | 52,645 | 42,645 |
| 500-44-5600 | Water and Sewer - Cost of Water | 7,204,555 | 6,956,746 | 7,251,252 | 7,271,499 | 7,489,644 | 218,145 |
| 500-44-5605 | Water and Sewer - Water Chemical Treatment | 22,895 | 25,739 | 6,962 | 40,000 | 27,685 | (12,315) |
| 500-44-5625 | Water and Sewer - Internal Service Fund | 132,448 | 145,588 | 150,207 | 150,207 | 157,717 | 7,510 |
| 500-44-5690 | Water and Sewer - Interdepartmental Charge | 1,318,464 | 1,233,737 | 1,250,000 | 1,250,000 | 1,312,500 | 62,500 |
| 500-44-5705 | Water and Sewer - Interest Expense | 330,377 | 307,639 | 333,163 | 338,788 | 338,788 | - |
| 500-44-5710 | Water and Sewer - Bad Debt Expense | 1,011,595 | 1,186,521 | 1,012,485 | 575,000 | 561,058 | (13,942) |
| 500-44-5800 | Water and Sewer - Capital Outlay | 31,416 | - | 223,957 | 595,000 | 800,000 | 205,000 |
| 500-44-5800-41 | Water and Sewer - Residential Flood Mitigation Program | 55,625 | 33,025 | 127,750 | 175,000 | 250,000 | 75,000 |
| 500-44-5850 | Water and Sewer - Depreciation | 1,203,245 | 1,242,300 | 1,242,300 | - | - | - |
| 500-44-5895-01 | Water and Sewer - COVID-19 | - | - | 132 | - | - | - |
| | Total Water and Sewer Expenditures | 14,631,277 | 14,057,589 | 14,437,802 | 14,021,037 | 14,652,712 | 631,675 |
| Garbage Expenditures | | | | | | | |
| 500-36-5300 | Garbage - Professional Services | \$ 4,603,490 | \$ 4,588,756 | \$ 3,559,822 | \$ 4,733,880 | \$ 4,894,832 | \$ 160,952 |
| | Total Garbage Expenditures | 4,603,490 | 4,588,756 | 3,559,822 | 4,733,880 | 4,894,832 | 160,952 |
| | Total Utilities Fund Expenditures | 19,234,767 | 18,646,345 | 17,997,624 | 18,754,917 | 19,547,544 | 792,627 |
| | Revenues Less Expenditures | (713,893) | (80,630) | (152,029) | 39,133 | (403,863) | \$ (442,996) |
| | Net Assets Beginning (As Restated) | 13,135,260 | 12,421,367 | 12,340,737 | 12,340,737 | 12,188,708 | |
| | Projected Ending Net Assets | \$ 12,421,367 | \$ 12,340,737 | \$ 12,188,708 | \$ 12,379,870 | \$ 11,784,845 | |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
2021 Budget**

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|---------------------|-----------------------------------|---------------------|---------------------|---------------------|----------------------|---------------------|-------------------------------|
| Revenues | | | | | | | |
| 550-4120 | Permits - Commuter Parking | \$ 48,000 | \$ 45,375 | \$ 25,000 | \$ 45,000 | \$ 30,000 | \$ (15,000) |
| 550-4210 | Commuter Permits | 116,062 | 129,135 | 50,431 | 130,000 | 80,000 | (50,000) |
| 550-4815 | Retail Rent | 40,500 | 33,500 | - | 40,000 | 20,000 | (20,000) |
| | Total Parking Garage Revenues | <u>204,562</u> | <u>208,010</u> | <u>75,431</u> | <u>215,000</u> | <u>130,000</u> | <u>(85,000)</u> |
| Expenditures | | | | | | | |
| 550-5205 | Utilities | \$ 21,043 | \$ 17,020 | \$ 13,878 | \$ 23,000 | \$ 22,500 | \$ (500) |
| 550-5225 | Supplies | 355 | 2,120 | - | 1,000 | 1,000 | - |
| 550-5290 | Other General Expenses | - | 320 | - | - | - | - |
| 550-5300 | Professional Services | 26,550 | 114 | 8,250 | 20,000 | 15,000 | (5,000) |
| 550-5400 | Repairs & Maintenance | 8,044 | 14,287 | 6,167 | 25,000 | 15,000 | (10,000) |
| 550-5625 | Internal Service Charges | 1,948 | 2,369 | 1,894 | 1,907 | 2,002 | 95 |
| 550-5850 | Depreciation | 233,231 | 233,231 | 233,231 | - | - | - |
| | Total Parking Garage Expenditures | <u>291,171</u> | <u>269,461</u> | <u>263,420</u> | <u>70,907</u> | <u>55,502</u> | <u>(15,405)</u> |
| | Revenues Less Expenditures | (86,609) | (61,451) | (187,989) | 144,093 | 74,498 | <u>\$ (69,595)</u> |
| | Net Assets Beginning | <u>10,060,820</u> | <u>9,974,211</u> | <u>9,912,760</u> | <u>9,912,760</u> | <u>9,724,771</u> | |
| | Projected Ending Net Assets | <u>\$ 9,974,211</u> | <u>\$ 9,912,760</u> | <u>\$ 9,724,771</u> | <u>\$ 10,056,853</u> | <u>\$ 9,799,269</u> | |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

Internal Service Fund

The Internal Service Fund is used to account for the City's self-insurance retention policy that contains catastrophic coverage over certain limits. 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
2021 Budget**

| Account Number | Account Name | 2018 Balance | 2019 Balance | 2020 Projected | 2020 Budget | 2021 Budget | Requested Budget Change |
|---------------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|
| Revenues | | | | | | | |
| 600-4250 | Reimbursements | \$ - | \$ - | \$ 6,480 | \$ - | \$ - | \$ - |
| 600-4302 | Interfund Charges | 1,505,101 | 1,056,451 | 2,253,764 | 2,253,764 | 2,366,452 | 112,688 |
| 600-4800 | Interest Income | 408 | - | - | - | - | - |
| | Total Revenues | <u>1,505,509</u> | <u>1,056,451</u> | <u>2,260,244</u> | <u>2,253,764</u> | <u>2,366,452</u> | <u>112,688</u> |
| Expenditures | | | | | | | |
| 600-5630 | Premiums - Liability Insurance | \$ 293,215 | \$ 335,154 | \$ 364,653 | \$ 350,000 | \$ 367,500 | \$ 17,500 |
| 600-5640 | Premiums - Property Insurance | 127,513 | 140,155 | 148,753 | 127,500 | 150,000 | 22,500 |
| 600-5645 | Premiums - Workmen's Compensation | 136,022 | 150,511 | 151,470 | 155,000 | 155,000 | - |
| 600-5650 | Claims - General Liability | 260,946 | 128,289 | 171,177 | 152,628 | 181,755 | 29,127 |
| 600-5655 | Claims - Workmen's Compensation | <u>1,121,404</u> | <u>302,346</u> | <u>1,420,920</u> | <u>1,269,860</u> | <u>1,512,197</u> | <u>242,337</u> |
| | Total Expenditures | <u>1,939,100</u> | <u>1,056,455</u> | <u>2,256,973</u> | <u>2,054,988</u> | <u>2,366,452</u> | <u>311,464</u> |
| | Revenues Less Expenditures | (433,591) | (4) | 3,271 | 198,776 | - | <u>\$ (198,776)</u> |
| | Net Assets (Deficit) Beginning | <u>534,458</u> | <u>100,867</u> | <u>100,863</u> | <u>100,863</u> | <u>104,134</u> | |
| | Projected Ending Net Assets (Deficit) | <u>\$ 100,867</u> | <u>\$ 100,863</u> | <u>\$ 104,134</u> | <u>\$ 299,639</u> | <u>\$ 104,134</u> | |

**City of Berwyn
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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
2021
Annual Budget**

For the Fiscal Year Beginning January 1, 2021

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.

User Charges – The payment of a fee for direct receipt of a public service by the

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%.

party benefiting from the service.

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.