

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 # 23-08 entitled:

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


For Fiscal Year 2023

I further certify that a Notice of Public Hearing on the 2023 Budget and Appropriation Ordinance was published in the Lawndale News on March 3rd, 2023 in accordance with state law. Notices of the Public Hearing were placed in Berwyn City Hall located at 6700 West 26th Street, Berwyn, Illinois. At all times herein, copies of the Annual Appropriation Ordinance #23-08 were available for public review. That the Public Hearing was conducted in Berwyn City Hall council chambers on March 14, 2023 as announced.

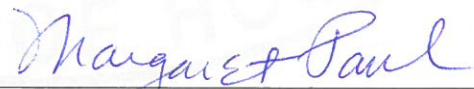
I further certify that Ordinance appeared on the Berwyn City Council Regular Meeting agenda on March 14, 2023. That a quorum of duly elected officials were present at the meeting. Further the following Aldermen voted as follows: Lennon, Woywod, Leja, Ruiz, Arenella and Carmichael voted AYE to adopt the Ordinance. Pabon voted NO against the motion. There were no absences.

The original Ordinance #23-08 is in file in the office of Berwyn City Clerk Margaret Paul.

Dated this 14th day of March, 2023


Benjamin Daish, Finance Director

Attest:


Margaret Paul, City Clerk



**CITY OF BERWYN
ORDINANCE NUMBER: 23-08**

**ADOPTED BY THE CITY COUNCIL
OF THE
CITY OF BERWYN**

PUBLISHED IN PAMPHLET FORM BY AUTHORITY OF THE CITY COUNCIL OF THE CITY OF BERWYN, COOK COUNTY, ILLINOIS, THIS 15th DAY MARCH, 2023

STATE OF ILLINOIS }
 } SS
COUNTY OF COOK }

CERTIFICATE

I, Margaret M. Paul, certify that I am the duly elected and acting City Clerk of the City of Berwyn, Cook County, Illinois.

I further certify that on **March 14, 2023**, the City Council of the City of Berwyn, Cook County, Illinois Corporate passed and Mayor Robert J. Lovero approved Ordinance Number 23-08 entitled:

The Annual Appropriation Ordinance of the City of Berwyn, County of Cook, Illinois for the Fiscal Year 2023

The following vote of the Alderpeople on the motion to adopt the Ordinance was recorded as follows: Lennon – AYE, Woywod – AYE, Leja – AYE, Fejt – AYE, Pabon – NAY, Ruiz – AYE, Arenella – AYE, and Carmichael – AYE. There were no abstentions. No one was absent.

Mayor Robert J. Lovero signed Ordinance 23-08 on March 14, 2023. The pamphlet form of Ordinance No. 23-08 was prepared, and a copy of such Ordinance was posted in Berwyn City Hall commencing on March 15, 2023 and will continue to be posted for at least 10 days thereafter. Copies of Ordinance 23-08 have been available for public inspection upon request in the office of the City Clerk.

I further certify that this is a true and correct copy of Ordinance 23-08 and that the original is kept by me in my office.

Dated at Berwyn, Illinois this **15th day of March, 2023**

(SEAL)



Margaret M. Paul
MARGARET M. PAUL, CITY CLERK

ORDINANCE NO. 23-08

**THE ANNUAL APPROPRIATION ORDINANCE OF THE CITY OF BERWYN,
COOK COUNTY, ILLINOIS FOR THE FISCAL YEAR 2023**

WHEREAS, the City of Berwyn, Cook County, Illinois (the “City”) is a home rule municipality pursuant to Section 6(a), Article VII of the 1970 Constitution of the State of Illinois, and, as such, may exercise any power and perform any function pertaining to its government and affairs; and

WHEREAS, the Codified Ordinances of the City of Berwyn and Section 8-2-9 of the Illinois Municipal Code (65 ILCS 5/8-2-9) require the adoption of an ordinance within the first quarter of each fiscal year, to be termed the annual appropriation ordinance, appropriating such sums of money as are deemed necessary to defray all necessary expenses and liabilities of the municipality and which specifies the objects and purposes for which these appropriations are made and the amount appropriated for each object or purpose (the “Annual Appropriation Ordinance”); and

WHEREAS, as required by applicable law, notice of a public hearing on the proposed Annual Appropriation Ordinance was published in a newspaper published in the City at least ten (10) days before the time of the public hearing; and

WHEREAS, such public hearing was held on March 14, 2023, with all wishing to speak being heard; and

WHEREAS, in accordance with applicable law, City staff prepared a proposed Annual Appropriation Ordinance or a formally prepared appropriation or budget document upon which this Ordinance is based, which has been and is currently conveniently available for public inspection in the office of the City Clerk; and

WHEREAS, the Mayor and the City Council have reviewed the Annual Appropriation Ordinance for fiscal year 2023 and have determined that said appropriations are in the best interests of the City and its residents; and

NOW, THEREFORE, BE IT ORDAINED by the Mayor and the City Council of the City of Berwyn, County of Cook, State of Illinois, in the exercise of the City’s home rule powers, as follows:

SECTION 1: That the above recitals and legislative findings are incorporated herein and made a part hereof, as if fully set forth in their entirety.

SECTION 2: The following sums of money for each City fund, or as much thereof as may be authorized by law, be and are hereby appropriated for the corporate purposes and objects of the City hereinafter specified for the fiscal year commencing January 1, 2023 and ending on December 31, 2023.

SECTION 3: All the appropriations herein made for any purpose shall be regarded only as a maximum amount to be expended under the respective appropriation funds, shall not be construed as a commitment, agreement, obligation or liability of the City, and each such appropriation being subject to further approval as to the actual expenditure thereof by the Mayor and City Council of the City.

SECTION 4: To the extent allowed by applicable law, any unexpended balance of the appropriations for the fiscal years prior hereto are hereby specifically re-appropriated for the same fund purposes for which they were originally made and may be expended in making up any insufficiency in any item or items provided in this Ordinance without supplemental appropriation.

SECTION 5: The sums as set forth in Exhibit A, attached hereto and incorporated herein, or so much thereof as may be authorized by law and needed or deemed necessary, are hereby appropriated to defray and pay all necessary expenses and liabilities of the City and such appropriations are hereby made for the objects and purposes as set forth in Exhibit A.

SECTION 6: The City Clerk is hereby authorized and directed to publish this Ordinance in pamphlet form or in a newspaper of general circulation within the City within thirty (30) days after its adoption. The City Clerk is further authorized and directed to file a certified copy of this Ordinance with the Cook County Clerk within thirty (30) days of its adoption and the Chief Fiscal Officer of the City is authorized to certify to the Cook County Clerk that the Estimate of Revenues by Source, incorporated herein by reference, is a true statement of said revenues, which Estimate of Revenues by Source shall also be filed with the Cook County Clerk within said thirty (30) day period. The officers, employees and/or agents of the City shall take all actions necessary or reasonably required to carry out, give effect to and consummate the intent of this Ordinance and shall take all actions in conformity therewith. The officers, employees and/or agents of the City are specifically authorized and directed to draft and disseminate any and all necessary forms to be utilized in connection with the terms and purpose of this Ordinance.

SECTION 7: If any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this Ordinance.

SECTION 8: All ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 9: Any non-preemptive state statute in conflict hereof with this Ordinance is hereby superseded to the full extent of such conflict pursuant to the exercise of the home rule powers of the City.

SECTION 10: This Ordinance shall be in full force and effect after its passage, approval and publication as provided by law.

ADOPTED this 14th day of March, 2023 pursuant to a roll call vote as follows:

	YES	NO	ABSENT	PRESENT
Lennon	✓			
Woywod	✓			
Leja	✓			
Fejt	✓			
Pabon		✓		
Ruiz	✓			
Arenella	✓			
Carmichael	✓			
(Mayor Lovero)				
TOTAL	7	1	∅	∅

APPROVED this 14th day of March, 2023.


 Robert J. Lovero, Mayor

ATTEST:


 Margaret M. Paul, City Clerk



2023 Annual Budget

For the Fiscal Year Beginning January 1, 2023



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

2023 Annual Budget

Members of the City Council

Scott Lennon
James Woywod
Richard Leja
Robert Fejt
Robert Pabon
Alicia Ruiz
Mary Beth Arenella
Joseph Carmichael

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
Robert Reyes
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
2023
Annual Budget**

For the Fiscal Year Beginning January 1, 2023

Report Prepared By

Finance Department

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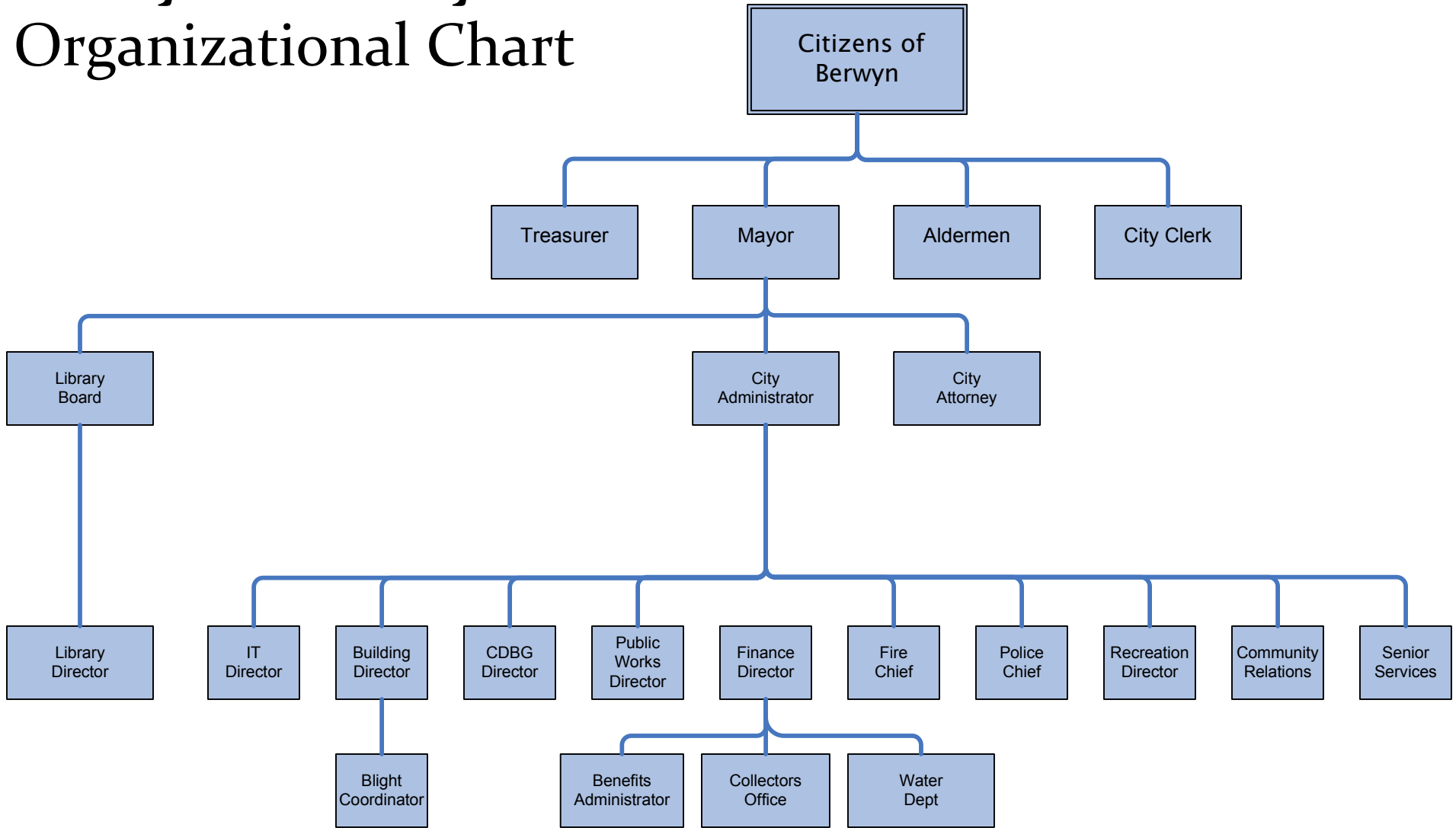
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City of Berwyn Organizational Chart



**City of Berwyn
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2023 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.

Progress in Berwyn is moving forward at a phenomenal pace. Large infrastructure projects, such as the Depot District Renovation, throughout the City have either started or are in advanced stages and are anticipated to be completed in the near future. Our City Administration has worked hard to secure essential grants and federal funding to build and enhance public services available to the citizens of Berwyn. Our municipality was the recipient of over \$31M in American Rescue Act funding. We have distributed these funds to not only account for lost revenue but to also initiate multiple large scale projects that will enhance public safety as well as public well-being. The Police Department is investing in the expansion of its 911 Communication Center to help shorten our already quick response times, provide the means for greater customer support for non-emergency phone calls, and most importantly build out our 988 Mental Health Response Center. Our Information Technology Department, in conjunction with the Library, are upgrading their servers as well as Wi-Fi capacity to enhance internet accessibility and experience to residents. Finally, our Public Works Department is planning to conduct a city wide water line inventory that will attempt to eliminate all lead based water lines for the safety of our residents and replace essential water supplies along the Ogden and Cermak corridors of our City.

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
2023
Annual Budget**

For the Fiscal Year Beginning January 1, 2023

Budgetary Structure

Funding of Operations

For 2022, the City passed a balanced budget for the General Fund with a slight surplus of about \$25,000 foreseeing that revenues were returning to pre-pandemic levels. The actual results have become much more favorable than expected to where a modest \$800,000 surplus projected.

For 2023's budget, the City has conservatively presented a balance budget for the General Fund where revenues are higher than expenses by about \$300,000.

The City remains committed to keeping a balanced General Fund budget without significantly increasing property taxes. This allows the City to maintain a strong fund balance and insure stability that is necessary to support crucial City services that are the backbone of any strong community such as police, fire and public works.

Maintaining Required Reserve Levels

Per the City's Fund Balance Policy, the General and Library Funds are to maintain an unassigned fund balance (an amount that is not earmarked for any specific purpose) that is at least 16% of the following year's expenditure budget. For 2022, the General Fund is expected to remain strong and exceed the 16% statutory reserve requirement. The projected ending fund balance of \$13.9 million represents about 22% of the 2023 General Fund expenditure budget.

The projected 2022 Library Fund balance of about \$1.8 million remains strong at 41% of the 2023 budgeted expenditures.

The main objective of the 16% fund balance requirement is to allow the City and Library to operate for the first two months of the year while waiting for the first installment of property taxes to be received in March. This would allow the City to meet its financial obligations without enacting short-term borrowing to cover costs prior to the receipt of property taxes.

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

**City of Berwyn
2023
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For the Fiscal Year Beginning January 1, 2023

Budgetary Structure

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
2023
Annual Budget**

For the Fiscal Year Beginning January 1, 2023

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
2023
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For the Fiscal Year Beginning January 1, 2023

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
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For the Fiscal Year Beginning January 1, 2023

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
2023
Annual Budget**

For the Fiscal Year Beginning January 1, 2023

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
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For the Fiscal Year Beginning January 1, 2023

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 established 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 the required related Bond payments.

Public Safety Pension Funding (PSPF)-

This PSPF Fund was also established 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
2023
Annual Budget**

For the Fiscal Year Beginning January 1, 2023

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
2023 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
2023 Budget									
Revenues									
Taxes	\$ 27,024,381	\$ 4,242,808	\$ -	\$ 66,531	\$ -	\$ 1,041,543	\$ -	\$ 2,290,148	\$ 620,068
Licenses and Permits	3,336,000	-	-	-	-	-	-	-	-
Charges for Services	4,554,780	-	-	-	-	-	-	-	-
Fines	4,620,000	2,000	-	-	-	-	-	-	-
Intergovernmental Revenues	1,777,500	136,973	2,829,809	-	2,122,319	-	-	-	-
Miscellaneous Revenues	914,700	4,800	-	-	-	-	-	-	-
Other Financing Sources	20,563,372	-	5,845	-	-	-	-	-	-
Total Revenues	62,790,733	4,386,581	2,835,654	66,531	2,122,319	1,041,543	-	2,290,148	620,068
Expenditures									
General Government	\$ 6,226,906	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	45,878,890	-	-	66,531	-	-	-	-	-
Public Works	7,624,466	-	-	-	2,735,000	2,500,000	-	-	-
Economic Development	137,847	-	-	-	-	439,526	-	2,116,985	736,469
Culture and Recreation	2,650,570	4,334,878	2,834,813	-	-	-	-	-	-
Garbage	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	691,400	-	173,163	-
Water and Sewer	-	-	-	-	-	-	-	-	-
Municipal Garage	-	-	-	-	-	-	-	-	-
Claims expense	-	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-	-
Total Expenditures	62,518,679	4,334,878	2,834,813	66,531	2,735,000	3,630,926	-	2,290,148	736,469
Surplus / (Deficit)	272,054	51,703	841	-	(612,681)	(2,589,383)	-	-	(116,401)
Projected Beginning Fund Balance	13,945,839	1,770,896	519	75,592	4,977,561	6,923,477	50,966	3,066,982	305,592
Estimated Ending Fund Balance	\$ 14,217,893	\$ 1,822,599	\$ 1,360	\$ 75,592	\$ 4,364,880	\$ 4,334,094	\$ 50,966	\$ 3,066,982	\$ 189,191

**City of Berwyn
Budget Summary - All Funds
2023 Budget**

Fund	Capital Projects Fund	ARPA Fund	Debt Service Fund	BMSC Fund	Public Safety Pension Fund	Utilities Fund	Parking Garage Fund	Internal Service Fund	Total All Funds
2023 Budget									
Revenues									
Taxes	\$ -	\$ -	\$ 9,103,161	\$ 25,041,165	\$ 3,018,713	\$ -	\$ -	\$ -	\$ 72,448,518
Licenses and Permits	-	-	-	-	-	-	20,000	-	3,356,000
Charges for Services	-	-	-	-	-	20,907,566	40,000	2,180,580	27,682,926
Fines	-	-	-	-	-	1,000,000	-	-	5,622,000
Intergovernmental Revenues	-	15,435,000	-	-	-	-	-	-	22,301,601
Miscellaneous Revenues	-	350,000	-	88,000	-	28,000	-	-	1,385,500
Other Financing Sources	-	-	1,560,464	-	718,744	-	-	-	22,848,425
Total Revenues	-	15,785,000	10,663,625	25,129,165	3,737,457	21,935,566	60,000	2,180,580	155,644,970
Expenditures									
General Government	\$ -	\$ 360,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,586,906
Public Safety	650,000	14,075,000	-	-	3,018,713	-	-	-	63,689,134
Public Works	225,000	1,000,000	-	-	-	-	-	-	14,084,466
Economic Development	-	-	-	-	-	-	-	-	3,430,827
Culture and Recreation	225,000	-	-	-	-	-	-	-	10,045,261
Garbage	-	-	-	-	-	5,926,173	-	-	5,926,173
Debt Service	-	-	10,407,089	4,462,342	-	938,788	-	-	16,672,782
Water and Sewer	-	-	-	-	-	14,928,401	-	-	14,928,401
Municipal Garage	-	-	-	-	-	-	45,345	-	45,345
Claims expense	-	-	-	-	-	-	-	2,168,235	2,168,235
Other Financing Uses	-	-	-	22,671,505	-	-	-	-	22,671,505
Total Expenditures	1,100,000	15,435,000	10,407,089	27,133,847	3,018,713	21,793,362	45,345	2,168,235	160,249,035
Surplus / (Deficit)	(1,100,000)	350,000	256,536	(2,004,682)	718,744	142,204	14,655	12,345	(4,604,065)
Projected Beginning Fund Balance	1,487,031	451,028	(43,329,946)	80,115,560	(18,745,186)	11,854,128	9,321,648	207,606	72,479,293
Estimated Ending Fund Balance	\$ 387,031	\$ 801,028	\$ (43,073,410)	\$ 78,110,878	\$ (18,026,442)	\$ 11,996,332	\$ 9,336,303	\$ 219,951	\$ 67,875,228

**City of Berwyn
General Fund Summary
2023 Budget**

	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change	
						Amount	Percent
Revenues							
Taxes	\$ 25,229,787	\$ 25,853,314	\$ 26,291,194	\$ 26,547,131	\$ 27,024,381	\$ 477,250	2%
Licenses and Permits	3,184,960	3,270,543	3,135,500	3,510,000	3,336,000	(174,000)	-5%
Charges for Services	2,335,321	3,077,221	4,225,150	3,141,013	4,156,750	1,015,737	32%
Fines	3,917,308	4,538,854	4,045,000	4,470,000	4,620,000	150,000	3%
Intergovernmental Revenues	129,726	132,038	100,000	140,000	130,000	(10,000)	-7%
Miscellaneous Revenues	3,503,798	2,802,862	2,718,200	2,969,439	2,952,730	(16,709)	-1%
Other Financing Sources	<u>13,333,412</u>	<u>17,003,652</u>	<u>20,326,007</u>	<u>16,198,018</u>	<u>20,570,872</u>	<u>4,372,854</u>	<u>27%</u>
TOTAL REVENUES	<u>51,634,312</u>	<u>56,678,484</u>	<u>60,841,051</u>	<u>56,975,601</u>	<u>62,790,733</u>	<u>5,815,132</u>	<u>10%</u>
Expenditures							
Mayor	\$ 160,694	\$ 163,026	\$ 159,463	\$ 170,274	\$ 171,299	\$ 1,025	1%
City Administrator	480,831	578,003	698,085	739,105	762,370	23,265	3%
Clerk	166,397	141,103	133,406	151,040	153,778	2,738	2%
Treasurer	48,949	28,159	15,895	52,955	51,648	(1,307)	-2%
Council	276,512	246,418	257,393	253,379	344,649	91,270	36%
Legal	843,776	672,788	845,262	1,026,603	1,024,890	(1,713)	0%
Finance	1,477,025	1,434,702	1,603,366	1,675,764	1,774,105	98,341	6%
Information Technology	1,401,432	1,485,356	1,679,411	1,585,931	1,569,667	(16,264)	-1%
Statutory	87,660	270,557	228,290	142,107	388,000	245,893	173%
Fire	13,035,547	13,234,340	14,880,359	13,643,680	15,997,273	2,353,593	17%
Police	26,649,812	27,280,825	29,103,069	27,733,768	29,701,913	1,968,145	7%
Fire and Police Commission	78,174	121,789	140,877	84,054	131,204	47,150	56%
Building / Neighborhood Affairs	1,729,111	1,871,863	2,195,677	1,881,811	2,062,428	180,617	10%
Public Works	4,195,210	4,364,823	4,655,553	5,355,759	5,562,038	206,279	4%
Zoning	7,029	6,603	7,151	15,847	15,847	-	0%
Committee and Planning	71,892	70,545	112,450	116,500	122,000	5,500	5%
Recreation	987,192	1,509,620	1,802,393	1,691,055	1,940,294	249,239	15%
Community Relations	5,383	207	-	5,383	5,383	-	0%
Senior Services	495,177	595,231	640,509	624,643	739,893	115,250	18%
Transfer to other funds	<u>199,035</u>	<u>1,070,978</u>	<u>875,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total General Fund Expenditures	<u>52,396,839</u>	<u>55,146,936</u>	<u>60,034,209</u>	<u>56,949,658</u>	<u>62,518,679</u>	<u>5,569,021</u>	<u>10%</u>
Revenues less Expenditures	(762,527)	1,531,548	806,842	25,943	272,054	<u>246,111</u>	
Fund Balance Beginning (As Restated)	<u>12,369,977</u>	<u>11,607,450</u>	<u>13,138,998</u>	<u>13,138,998</u>	<u>13,945,840</u>		
Projected Ending Fund Balance	<u>\$ 11,607,450</u>	<u>\$ 13,138,998</u>	<u>\$ 13,945,840</u>	<u>\$ 13,164,941</u>	<u>\$ 14,217,894</u>		

**City of Berwyn
2023
Annual Budget**

For the Fiscal Year Beginning January 1, 2023

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.

<u>Revenue Year</u> <u>Levy Year</u>	<u>2021</u> <u>2020</u>	<u>Projected</u> <u>2022</u> <u>2021</u>	<u>Budgeted</u> <u>2023</u> <u>2022</u>
Property Taxes	\$ 19,245,610	\$ 19,621,737	\$ 20,022,181
Total Revenues	56,678,484	60,641,051	62,790,733
% of total	34%	32%	32%

**City of Berwyn
2023
Annual Budget**

For the Fiscal Year Beginning January 1, 2023

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. Note, property taxes for the Police and Fire Fund are presented in the Public Safety Fund.

Corporate-General Fund	\$	20,022,181	\$	20,017,229
Fire Pension		1,444,753		1,375,691
Police Pension		1,569,008		1,643,022
Library		3,392,808		4,242,808
Bond and Interest		8,603,161		9,103,161
Total Levy	\$	<u>35,031,911</u>	\$	<u>36,381,911</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
2023
Annual Budget**

For the Fiscal Year Beginning January 1, 2023

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 2021 through 2023. Amounts for 2021 are actual, 2022 amounts are projected based on transactions recorded thus far. The 2023 budget is based on 2022 projections, past years' trends, information provided by the Illinois Municipal League, and sales tax data received from the Illinois Department of Revenue.

State Income	7,667,702	9,400,741	9,488,756
Local Use	2,181,162	2,280,945	2,326,564
1% State Sales	5,676,562	5,870,770	5,988,186
Home Rule Sales	6,875,174	7,268,293	7,275,659
Municipal Utility	2,758,312	2,750,000	3,000,000
Real Estate Transfer	2,346,630	2,200,000	2,250,000
All other	1,502,762	1,719,457	1,752,200
Total Other Taxes	<u>\$ 29,008,304</u>	<u>\$ 31,490,206</u>	<u>\$ 32,081,365</u>
Total General Fund/BMSC Funds Revenues	\$ 62,244,469	\$ 65,375,793	\$ 67,356,526
Other taxes as a % of Total Revenues	47%	48%	48%

**City of Berwyn
2023
Annual Budget**

For the Fiscal Year Beginning January 1, 2023

Revenue Streams

Commencing with the 2021 budget document, the following revenues continue to be presented with the Berwyn Municipal Securitization Corporation Fund.

State Income Tax
1% Sales Tax

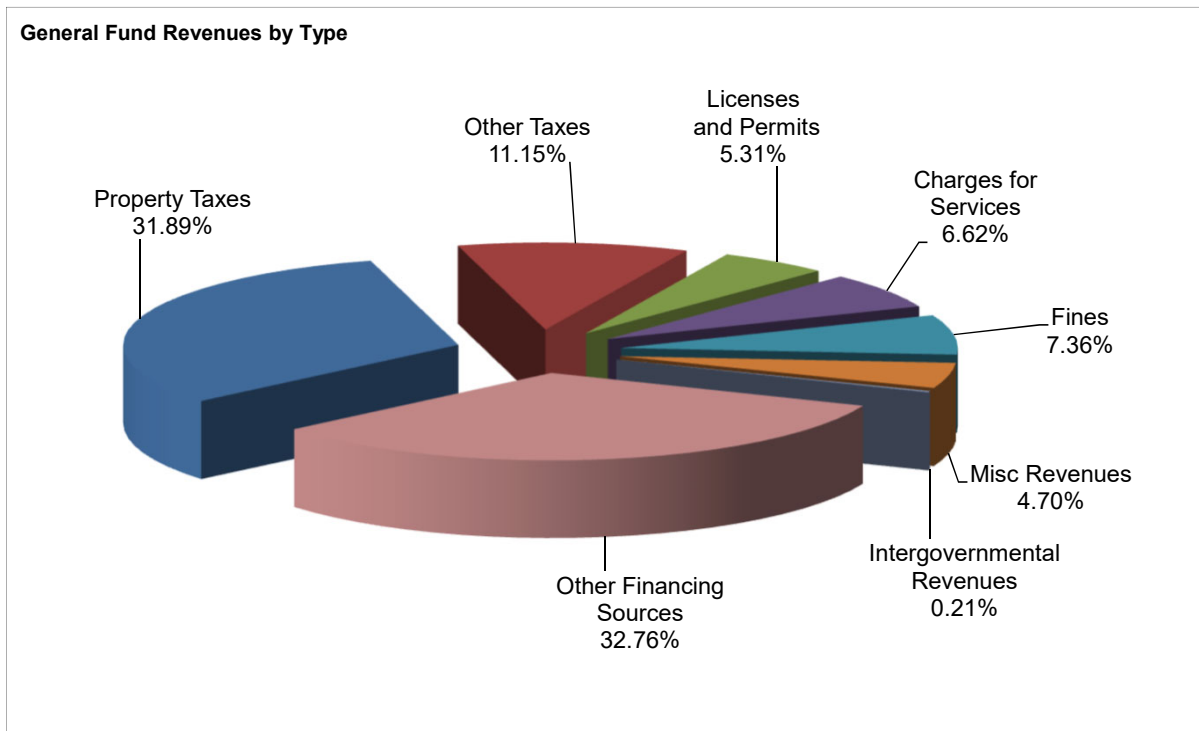
Local Use Tax
Home Rule Sales Tax

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 2023 budgeted revenue lines in the General Fund.

**City of Berwyn
Summary of General Fund Revenues
2023 Budget**

Revenue	2020	2021	2022	2022	2023	Requested Budget Change	
	Balance	Balance	Projected	Budget	Budget	Amount	Percent
Property Taxes	\$ 19,421,749	\$ 19,245,610	\$ 19,621,737	\$ 20,022,181	\$20,022,181	\$ -	0%
Other Taxes	5,808,038	6,607,704	6,669,457	6,524,950	7,002,200	477,250	7%
Licenses and Permits	3,184,960	3,270,543	3,135,500	3,510,000	3,336,000	(174,000)	-5%
Charges for Services	2,335,321	3,077,221	4,225,150	3,141,013	4,156,750	1,015,737	32%
Fines	3,917,308	4,538,854	4,045,000	4,470,000	4,620,000	150,000	3%
Miscellaneous Revenues	3,503,798	2,802,862	2,718,200	2,969,439	2,952,730	(16,709)	-1%
Intergovernmental Revenues	129,726	132,038	100,000	140,000	130,000	(10,000)	-7%
Other Financing Sources	<u>13,333,412</u>	<u>17,003,652</u>	<u>20,326,007</u>	<u>16,198,018</u>	<u>20,570,872</u>	<u>4,372,854</u>	27%
Total General Fund Revenues	\$ 51,634,312	\$ 56,678,484	\$ 60,841,051	\$ 56,975,601	\$62,790,733	\$ 5,815,132	10%



**City of Berwyn
General Fund Revenues
2023 Budget**

Account Number	Revenue	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change Amount	Percent
Taxes								
100-4000	Taxes - Property Corporate	\$ 19,421,749	\$ 19,245,610	\$ 19,621,737	\$ 20,022,181	\$ 20,022,181	\$ -	0%
100-4005	Taxes - Personal Prp Replacement	236,515	452,561	752,000	450,000	650,000	200,000	44%
100-4010	Taxes - State Income/Local use	39,145	80,481	90,000	55,000	100,000	45,000	82%
100-4015	Taxes - 1% State Sales/(Sales Tax Rebate)	(440,447)	(436,504)	(500,000)	(450,000)	(450,000)	-	0%
100-4020	Taxes - Home Rule Sales	119,884	-	-	-	-	-	-
100-4025	Taxes - Municipal Utility	2,739,274	2,758,312	2,750,000	2,900,000	3,000,000	100,000	3%
100-4030	Taxes - Liquor	215,219	285,695	250,257	220,000	220,000	-	0%
100-4035	Taxes - Real Estate Transfer	2,138,624	2,346,630	2,200,000	2,200,000	2,250,000	50,000	2%
100-4040	Taxes - Gasoline	264,914	318,519	235,000	330,000	330,000	-	0%
100-4045	Taxes - Parking Lot	1,200	930	1,200	1,200	1,200	-	0%
100-4050	Taxes - Video	1,375	690	1,000	2,100	1,000	(1,100)	-52%
100-4051	Taxes - Video Gaming	490,349	799,043	890,000	814,000	900,000	86,000	11%
100-4060	Taxes - Miscellaneous	1,986	1,347	-	2,650	-	(2,650)	-100%
	Total Taxes	<u>25,229,787</u>	<u>25,853,314</u>	<u>26,291,194</u>	<u>26,547,131</u>	<u>27,024,381</u>	<u>477,250</u>	<u>2%</u>
Licenses & Permits								
100-4100	Vehicle Licenses - Passenger	1,310,835	1,277,292	1,150,000	1,500,000	1,250,000	(250,000)	-17%
100-4105	Vehicle Licenses - RV	284	375	1,000	4,500	1,000	(3,500)	-78%
100-4110	Vehicle Licenses - Truck	215,302	203,298	210,000	225,000	210,000	(15,000)	-7%
100-4115	Vehicle Licenses - other	13,289	12,223	10,000	16,000	10,000	(6,000)	-38%
100-4120	Permits - Commuter Parking	63,133	34,850	50,000	104,500	50,000	(54,500)	-52%
100-4125	Permits - Municipal Parking	150,580	115,853	100,000	147,000	115,000	(32,000)	-22%
100-4130	Permits - Electric	2,010	415	-	-	-	-	-
100-4135	Permits - Building	122,159	137,511	130,000	150,000	150,000	-	0%
100-4140	Permits - Local Improvement	366,463	386,550	580,000	400,000	600,000	200,000	50%
100-4145	Licenses - Business	512,656	531,381	540,000	530,000	540,000	10,000	2%
100-4150	Licenses - Liquor	204,822	220,119	220,000	250,000	230,000	(20,000)	-8%
100-4160	Licenses - Pet Tag	8,855	10,520	10,000	13,000	10,000	(3,000)	-23%
100-4165	Escrow Default & Service Charges	143,424	264,053	75,000	100,000	100,000	-	0%
100-4170	Electric Sign Inspection	21,648	14,533	7,500	10,000	10,000	-	0%
100-4175	Certificate of Compliance	49,500	61,570	52,000	60,000	60,000	-	0%
	Total Licenses & Permits	<u>3,184,960</u>	<u>3,270,543</u>	<u>3,135,500</u>	<u>3,510,000</u>	<u>3,336,000</u>	<u>(174,000)</u>	<u>-5%</u>

**City of Berwyn
General Fund Revenues
2023 Budget**

Account Number	Revenue	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change Amount	Percent
Charges for Services								
100-4200	Sale of Gas (from COB pumps)	42,411	73,327	140,000	88,000	140,000	52,000	59%
100-4210	Commuter Parking Meters	20,347	14,107	7,500	10,000	10,000	-	0%
100-4240	Recycling Rebate	10,000	10,000	-	-	-	-	-
100-4245	Sidewalk Construction	40,678	65,609	47,250	60,000	50,000	(10,000)	-17%
100-18-4215	Paramedic Collections	1,645,196	2,042,309	3,000,000	2,000,000	3,000,000	1,000,000	50%
100-18-4299	Other Fees for Service	80	-	-	5,112	-	(5,112)	-100%
100-18-4299-09	Other Fees for Service CPR Training Fees	-	140	-	526	-	(526)	-100%
100-20-4299-11	Other Fees for Service Insurance Reports	4,285	3,371	5,000	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	1,100	1,165	1,500	1,500	1,500	-	0%
100-20-4299-19	Other Fees for Service Fingerprinting	1,240	2,738	5,000	2,000	2,000	-	0%
100-20-4299-21	Other Fees for Service Property Room	5,057	-	-	10,000	10,000	-	0%
100-20-4299-23	Other Fees for Service Miscellaneous	22,465	19,905	-	-	-	-	-
100-24-4285	Inspections	444,705	526,795	530,000	500,000	500,000	-	0%
100-4255	Special Event Revenue	4,000	-	-	-	-	-	-
100-30-4255-02	Special Event Revenue National Night Out	(10,000)	10,000	-	10,000	10,000	-	0%
100-32-4225	Recreation Revenues	(1,495)	(600)	1,200	750	750	-	0%
100-32-4225-01	Recreation Revenues Athletics	27,912	93,624	95,000	90,000	90,000	-	0%
100-32-4225-02	Recreation Revenues Adult Programs	5,220	17,526	10,000	15,000	15,000	-	0%
100-32-4225-03	Recreation Revenues Children's Programs	45,352	165,901	353,000	277,500	300,000	22,500	8%
100-32-4225-04	Recreation Revenues Pool	-	-	7,700	27,750	15,000	(12,750)	-46%
100-32-4225-05	Recreation Revenues Concessions	75	-	-	-	-	-	-
100-32-4270	Rental Revenue	300	150	-	375	-	(375)	-100%
100-46-4255-03	Special Event Revenue Senior Breakfast	-	-	1,000	1,000	2,500	1,500	150%
100-46-4299	Other Fees for Service	26,243	31,154	21,000	31,500	-	(31,500)	-100%
	Total Charges for Services	<u>2,335,321</u>	<u>3,077,221</u>	<u>4,225,150</u>	<u>3,141,013</u>	<u>4,156,750</u>	<u>1,015,737</u>	<u>32%</u>
Fines								
100-20-4310	Fees - Towing	-	3,060	-	5,000	5,000	-	0%
100-20-4311	Fines - Impound Vehicles	102,750	114,890	150,000	75,000	75,000	-	0%
100-20-4315	Fines - Parking Tickets	936,677	1,410,369	1,300,000	1,750,000	1,900,000	150,000	9%
100-20-4320	Fines - Cook County Court	43,040	143,509	50,000	40,000	40,000	-	0%
100-20-4325	Fines - Local Ordinance	25,570	27,875	20,000	25,000	25,000	-	0%
100-20-4340	Fines - Compliance Tickets	71,090	42,680	50,000	50,000	50,000	-	0%
100-20-4345	Fines - Red Light Photo Enforcement	2,527,014	2,551,108	2,250,000	2,300,000	2,300,000	-	0%
100-20-4355-09	Fines - Other Booting	56,893	20,700	50,000	50,000	50,000	-	0%
100-20-4355-11	Fines - Other Cannabis Tickets	225	-	-	-	-	-	-
100-24-4325	Fines - Local Ordinance	154,199	224,663	175,000	175,000	175,000	-	0%
100-24-4340	Fines - Compliance Tickets	(150)	-	-	-	-	-	-
100-36-4355	Fines - Other	-	-	-	-	-	-	-
	Total Fines	<u>3,917,308</u>	<u>4,538,854</u>	<u>4,045,000</u>	<u>4,470,000</u>	<u>4,620,000</u>	<u>150,000</u>	<u>3%</u>

**City of Berwyn
General Fund Revenues
2023 Budget**

Account Number	Revenue	2019 Balance	2020 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change Amount	Percent
Intergovernmental Revenues								
100-4410	State Allotment - Hwy Maint	129,726	132,038	100,000	140,000	130,000	(10,000)	-7%
	Total Intergovernmental Revenues	<u>129,726</u>	<u>132,038</u>	<u>100,000</u>	<u>140,000</u>	<u>130,000</u>	<u>(10,000)</u>	-7%
Other Miscellaneous Revenues								
100-4400	Grant Revenue	800,351	97,807	16,000	-	100,000	100,000	-
100-4690	Interdepartmental Charges	1,276,234	1,291,641	1,312,500	1,312,500	1,312,500	-	0%
100-4800	Interest Income	65,591	33,147	75,000	88,000	80,000	(8,000)	-9%
100-4805	Franchises	379,102	381,199	380,000	400,000	400,000	-	0%
100-4810	Cell Tower Rental	283,538	286,623	300,000	340,000	340,000	-	0%
100-4815	Property Rental	2,596	3,216	12,500	5,000	5,000	-	0%
100-4835	Miscellaneous Revenue	35,259	24,746	30,000	32,000	35,000	3,000	9%
100-4840	P Card Rebate (Fifth Third Bank Rewards)	41,679	42,225	43,000	40,000	43,000	3,000	8%
100-04-4250	Reimbursements - Clerk	52,252	250	-	-	-	-	-
100-18-4250	Reimbursements-Fire	11,158	16,175	40,000	-	-	-	-
100-18-4265	Sponsorships	-	230	-	-	-	-	-
100-18-4400	Grant Revenue - Fire	25,733	16,862	8,000	14,454	-	(14,454)	-100%
100-18-4800	Interest Income - Fire	-	-	-	255	-	(255)	-100%
100-20-4250	Reimbursements- Police	87,891	80,111	130,000	190,000	190,000	-	0%
100-20-4400	Grant Revenue - Police	140,190	123,217	125,000	125,000	125,000	-	0%
100-20-4800	Interest Income - Police	-	-	-	200	200	-	0%
100-20-4850	Contributions - Police	10,275	220	5,000	4,000	4,000	-	0%
100-20-59-4250	Reimbursements- Police	30,483	32,284	7,000	65,000	-	(65,000)	-100%
100-22-4250	Reimbursements- Fire and Police Commission	-	-	-	35,000	-	(35,000)	-100%
100-24-4250	Reimbursements- Building	6,067	6,000	-	6,000	6,000	-	0%
100-24-4250-01	Reimbursement Buildings	41,633	68,682	75,000	75,000	75,000	-	0%
100-24-4250-02	Reimbursements Elevators	5,100	11,908	2,000	7,500	7,500	-	0%
100-24-4400	Grant Revenue - Bldg	26,660	78,684	-	-	-	-	-
100-26-35-4250	Reimbursements-Public Works-Streets	68,506	79,406	79,000	119,530	119,530	-	0%
100-32-4250	Reimbursements - Recreation	-	13,495	-	-	-	-	-
100-46-4400	Grant Revenue - Senior Services	109,500	109,764	75,000	110,000	110,000	-	0%
100-24-4299-01	Other Fees for service registration fees	-	4,550	3,200	-	-	-	-
	Total Other Miscellaneous Revenues	<u>3,503,798</u>	<u>2,802,862</u>	<u>2,718,200</u>	<u>2,969,439</u>	<u>2,952,730</u>	<u>(16,709)</u>	-1%
Other Financing Sources								
100-4820	Sale of City Property	12,231	34,283	15,000	7,500	7,500	-	0%
100-4900	Transfer from Other Funds	12,972,058	16,835,559	20,311,007	16,190,518	20,563,372	4,372,854	27%
100-4905	Capital Lease Proceeds	349,123	133,810	-	-	-	-	-
	Total Other Financing Sources	<u>13,333,412</u>	<u>17,003,652</u>	<u>20,326,007</u>	<u>16,198,018</u>	<u>20,570,872</u>	<u>4,372,854</u>	27%
	Total General Fund Revenues	<u>\$ 51,634,312</u>	<u>\$ 56,678,484</u>	<u>\$ 60,841,051</u>	<u>\$ 56,975,601</u>	<u>\$ 62,790,733</u>	<u>\$ 5,815,132</u>	10%

**City of Berwyn
2023
Annual Budget**

For the Fiscal Year Beginning January 1, 2023

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		2021	Projected 2022	Budgeted 2023
Salaries	\$	31,400,658	\$ 33,694,959	\$ 36,329,899
Benefits		16,261,267	17,490,404	18,103,484
Capital Projects		1,336,666	381,970	1,100,000
ARPA		208,209	676,791	15,435,000
Debt Service		10,687,844	25,407,116	10,407,089
BMSC		23,393,220	26,872,316	27,133,847
PSPF		2,957,258	79,440,478	3,018,713
TIFs		3,508,069	2,680,297	6,657,543
Utility		19,246,224	19,718,489	21,793,362
Internal Service		1,813,791	1,977,547	2,168,235
All other		15,506,053	16,632,475	18,101,863
Total Expenditures	\$	126,319,259	\$ 224,972,842	\$ 160,249,035

Note, the large increases for 2022 are attributable to the Police, Fire, and Debt Service bond proceeds of about \$100 million recorded as revenue in the Public Safety and Debt Service Funds but also expensed in the Debt Service and Public Safety Pension Funding Funds.

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 including both state and federal asset forfeiture funds. The Federal and State Asset Forfeiture Funds are a function of the Police Department and revenues are received from the Federal Government for assets seized that were used to commit Federal crimes. Since such revenue streams are unpredictable, budgeted figures are not determined. In the previous page's 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.

**City of Berwyn
2023
Annual Budget**

For the Fiscal Year Beginning January 1, 2023

Significant Expenditures and Expenses

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	2021	Projected 2022	Budgeted 2023
Salaries	\$ 28,240,939	\$ 30,717,347	\$ 32,816,740
Benefits	<u>14,563,240</u>	<u>15,657,841</u>	<u>16,048,522</u>
Total Salaries and Benefits	<u>42,804,179</u>	<u>46,375,188</u>	<u>48,865,262</u>
Total Expenditures	<u>\$ 55,146,937</u>	<u>\$ 60,034,209</u>	<u>\$ 62,518,679</u>
Salaries and Benefits as a % of Total	77.62%	77.25%	78.16%

**City of Berwyn
2023
Annual Budget**

For the Fiscal Year Beginning January 1, 2023

Significant Expenditures and Expenses

Salaries and Benefits

The following chart summaries the amount of full-time equivalents as budgeted in 2022 and 2023.

<u>Department</u>	<u>2022</u>	<u>2023</u>
Mayor	1.50	1.50
City Administrator	6.00	6.00
City Clerk	2.00	2.00
Treasurer	1.00	1.00
City Council	8.00	8.00
Legal	2.25	2.25
Finance	13.00	12.50
Human Resources	1.00	1.00
Information Technology	9.00	7.50
Fire	82.00	82.50
Police	197.00	197.25
Fire & Police Commission	6.00	6.00
Building/Neighborhood Affairs	16.50	17.00
Streets	27.75	28.50
Zoning	6.00	6.00
Recreation	41.25	41.25
Senior Citizen's Program	8.50	8.50
Community Relations	1.00	1.00
Library	40.50	41.00
Community Development	3.00	3.00
Utilities	22.75	21.50
Asset Forfeiture/Strategic Resource Officers (SRO) per IGA	1.00	3.00
Total	497.00	498.25

The above chart recognizes each of the 11 elected officials and officials appointed to commission/board positions as 1 full-time equivalent. Additionally, each of the budgeted employees hired by the recreation department to aid in summer activities are calculated as a 0.25 full-time equivalent.

The following three pages summarize cost information for salaries, benefits and total costs for the last several years.

**City of Berwyn
Summary of Salary Expenses
2023 Budget**

Function	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change	
							Change Amount	Change Percent
Mayor	\$ 81,913	\$ 84,488	\$ 86,650	\$ 88,857	\$ 88,852	\$ 89,643	\$ 791	1%
Administrator	228,181	236,259	292,200	376,396	378,443	391,044	12,601	3%
Clerk	84,520	79,585	86,010	83,560	83,430	84,288	858	1%
Treasurer	10,000	10,000	10,000	10,000	10,000	10,000	-	0%
Council	80,001	80,001	79,693	80,000	80,000	80,000	-	0%
Legal	220,519	231,999	232,082	239,319	240,215	245,879	5,664	2%
Finance	637,649	699,713	718,955	825,181	848,833	876,770	27,937	3%
Human Resources	51,646	9,040	41,449	58,302	48,006	84,996	36,990	77%
Information Technology	523,558	409,146	578,254	675,956	612,082	596,919	(15,163)	-2%
Total General Government	1,917,987	1,840,231	2,125,293	2,437,571	2,389,861	2,459,539	69,678	3%
Fire	\$ 7,521,477	\$ 7,676,604	\$ 7,857,439	\$ 8,130,037	\$ 8,166,252	\$ 8,942,068	\$ 775,816	10%
Police	13,668,956	14,841,397	14,923,548	16,340,340	15,637,974	17,081,370	1,443,396	9%
Fire and Police Commission	19,558	27,770	30,039	31,154	30,000	30,000	-	0%
Total Public Safety	21,209,991	22,545,771	22,811,026	24,501,531	23,834,226	26,053,438	2,219,212	9%
Building / Neighborhood Affairs	\$ 608,913	\$ 603,066	\$ 671,727	\$ 733,559	\$ 753,136	\$ 796,847	\$ 43,711	6%
Streets/Fleet	1,522,296		1,685,515	1,817,130	1,935,803	2,210,245	274,442	14%
Total Public Works	2,131,209	2,188,795	2,357,242	2,550,689	2,688,939	3,007,092	318,153	12%
Zoning	\$ 6,360	\$ 6,360	\$ 6,360	\$ 8,215	\$ 6,360	\$ 6,360	\$ -	0%
Total Economic Development	6,360	6,360	6,360	8,215	6,360	6,360	-	0%
Recreation	\$ 759,957	\$ 451,368	\$ 666,977	\$ 909,905	\$ 850,000	\$ 950,000	\$ 100,000	12%
Senior Citizen's Program	238,520	243,312	273,849	309,436	315,706	335,311	19,605	6%
Community Relations	5,000	5,000	192	-	5,000	5,000	-	0%
Total Culture and Recreation	1,003,477	699,680	941,018	1,219,341	1,170,706	1,290,311	119,605	10%
Total General Fund Salaries	\$ 26,269,024	\$ 27,280,837	\$ 28,240,939	\$ 30,717,347	\$ 30,090,092	\$ 32,816,740	\$ 2,726,648	9%
Berwyn Public Library	\$ 1,579,342	\$ 1,776,047	\$ 1,726,434	\$ 1,701,321	\$ 1,849,779	\$ 2,100,044	250,265	14%
Community Development	156,798	163,451	166,640	171,473	171,467	176,191	4,724	3%
Utilities	1,262,344	1,146,184	1,266,645	1,104,818	1,441,509	1,236,924	(204,585)	-14%
City-Wide Salaries	\$ 29,267,508	\$ 30,366,519	\$ 31,400,658	\$ 33,694,959	\$ 33,552,847	\$ 36,329,899	\$ 2,777,052	8%

**City of Berwyn
Summary of Benefits and Related Payments
2023 Budget**

Function	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change Amount	Change Percent
Mayor	\$ 70,592	\$ 64,869	\$ 65,714	\$ 65,244	\$ 68,782	\$ 68,923	\$ 141	0%
Administrator	164,947	164,989	189,712	239,665	247,802	247,758	(44)	0%
Clerk	114,060	36,764	36,658	34,666	39,134	40,949	1,815	5%
Treasurer	37,349	35,357	14,343	1,465	36,975	37,157	182	0%
Council	154,813	168,773	135,060	135,340	134,708	201,921	67,213	50%
Legal	70,505	68,887	69,454	75,092	88,298	80,669	(7,629)	-9%
Finance	376,639	357,958	358,161	415,592	459,812	450,230	(9,582)	-2%
Human Resources	26,068	15,477	19,408	35,531	21,740	56,380	34,640	159%
Information Technology	277,703	296,109	331,712	339,534	366,163	343,512	(22,651)	-6%
Statutory	103,370	(24,043)	145,395	98,290	15,000	115,000	100,000	667%
Total General Government	1,396,046	1,185,140	1,365,617	1,440,419	1,478,414	1,642,499	164,085	11%
Fire	\$ 4,902,585	\$ 3,674,548	\$ 3,570,682	\$ 3,959,135	\$ 3,711,452	\$ 4,076,660	\$ 365,208	10%
Police	8,819,934	7,844,264	7,838,683	8,252,199	8,263,444	8,197,830	(65,614)	-1%
Fire and Police Commission	4,140	4,919	5,845	7,231	5,054	7,204	2,150	43%
Total Public Safety	13,726,659	11,523,731	11,415,210	12,218,565	11,979,950	12,281,694	301,744	3%
Building / Neighborhood Affairs	\$ 471,894	\$ 456,272	\$ 436,520	\$ 513,554	\$ 422,657	\$ 446,099	\$ 23,442	6%
Streets/Fleet	1,041,672	921,422	981,004	1,044,822	1,135,419	1,171,127	35,708	3%
Total Public Works	1,513,566	1,377,694	1,417,524	1,558,376	1,558,076	1,617,226	59,150	4%
Zoning	\$ 669	\$ 669	\$ 243	\$ 791	\$ 487	\$ 487	\$ -	0%
Total Economic Development	669	669	243	791	487	487	-	0%
Recreation	\$ 269,618	\$ 218,218	\$ 246,496	\$ 293,475	\$ 284,883	\$ 304,818	\$ 19,935	7%
Senior Citizen's Program	83,933	97,573	118,135	146,215	128,802	201,415	72,613	56%
Community Relations	383	383	15	-	383	383	-	-
Total Culture and Recreation	353,934	316,174	364,646	439,690	414,068	506,616	92,548	22%
Total General Fund Benefits	\$ 16,990,874	\$ 14,403,408	\$ 14,563,240	\$ 15,657,841	\$ 15,430,995	\$ 16,048,522	\$ 617,527	4%
Berwyn Public Library	\$ 842,049	\$ 893,113	\$ 847,200	\$ 903,454	\$ 950,941	\$ 1,061,111	\$ 110,170	12%
Community Development	106,413	102,594	103,278	96,431	99,050	100,130	1,080	1%
Utilities	1,143,207	882,426	747,549	832,678	1,000,541	893,721	(106,820)	-11%
City-Wide Benefits	\$ 19,082,543	\$ 16,281,541	\$ 16,261,267	\$ 17,490,404	\$ 17,481,527	\$ 18,103,484	\$ 621,957	4%

**City of Berwyn
Summary of Total Expenditures/Expenses
2023 Budget**

Fund	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Requested Budget 2023 Amount	Change Percent
General Fund Expenditures	\$ 52,396,839	\$ 55,146,937	\$ 60,034,209	\$ 56,949,658	\$ 62,518,679	\$ 5,569,021	10%
Special Revenue Funds							
Berwyn Public Library	3,503,517	3,450,902	3,474,233	3,774,336	4,334,878	560,542	15%
Community Development	684,613	1,172,104	1,682,437	3,473,973	2,834,813	(639,160)	-18%
Foreign Fire	50,055	38,291	54,851	56,240	66,531	10,291	18%
Motor Fuel Tax	2,105,503	3,096,859	2,309,384	2,735,000	2,735,000	-	0%
Tax Incremental Financing Districts							
S. Berwyn TIF	1,102,948	1,396,206	1,504,515	1,173,569	3,630,926	2,457,357	209%
Ridgeland TIF	2,025	17,118	293	-	-	-	-
Harlem TIF	788,359	981,156	875,086	1,591,350	2,290,148	698,798	44%
Roosevelt TIF	532,195	1,113,589	300,403	737,606	736,469	(1,137)	0%
Total TIF's	2,425,527	3,508,069	2,680,297	3,502,525	6,657,543	3,155,018	90%
Capital Projects	881,669	1,336,666	381,970	480,000	1,100,000	620,000	129%
American Rescue Plan (ARP)	-	208,209	676,791	31,713,671	15,435,000	(16,278,671)	-51%
Debt Service	12,067,900	10,687,844	25,407,116	24,946,455	10,407,089	(14,539,366)	-58%
Berwyn Municipal Securitization (BMSC)	19,528,933	23,393,220	26,872,316	22,754,883	27,133,847	4,378,964	19%
Public Safety Pension Funding (PSPF)	2,721,454	2,957,258	79,440,478	80,237,461	3,018,713	(77,218,748)	-96%
Utilities	17,994,819	19,246,224	19,718,489	20,466,751	21,793,362	1,326,611	6%
Parking Garage	249,205	262,885	262,723	46,802	45,345	(1,457)	-3%
Internal Service	2,777,628	1,813,791	1,977,547	2,129,807	2,168,235	38,428	2%
City-Wide Costs	<u>\$ 117,387,662</u>	<u>\$ 126,319,259</u>	<u>\$ 224,972,842</u>	<u>\$ 253,267,562</u>	<u>\$ 160,249,035</u>	<u>\$ (93,018,527)</u>	-37%

City of Berwyn

Dept #	Expenditures	2020	2021	2022	2022	2023	Requested	Percent
		Balance	Balance	Projected	Budget	Budget	Budget Change	
							Amount	
General Government								
02	Mayor	\$ 160,694	\$ 163,026	\$ 159,463	\$ 170,274	\$ 171,299	\$ 1,025	1%
03	City Administrator	480,831	578,003	698,085	739,105	762,370	23,265	3%
04	Clerk	166,397	141,103	133,406	151,040	153,778	2,738	2%
06	Treasurer	48,949	28,159	15,895	52,955	51,648	(1,307)	-2%
08	Council	276,512	246,418	257,393	253,379	344,649	91,270	36%
10	Legal	843,776	672,788	845,262	1,026,603	1,011,390	(15,213)	-1%
12	Finance	1,477,025	1,434,702	1,603,366	1,675,764	1,774,105	98,341	6%
16	Information Technology	1,401,432	1,485,356	1,679,411	1,585,931	1,569,667	(16,264)	-1%
17	Statutory	87,660	270,557	228,290	142,107	388,000	245,893	173%
Public Safety								
18	Fire	13,035,547	13,234,340	14,880,359	13,643,680	16,010,773	2,367,093	17%
20	Police	26,649,812	27,280,825	29,103,069	27,733,768	29,701,913	1,968,145	7%
22	Fire and Police Commission	78,174	121,789	140,877	84,054	131,204	47,150	56%
Public Works								
24	Building / Neighborhood Affairs	1,729,111	1,871,863	2,195,677	1,881,811	2,062,428	180,617	10%
26	Public Works	4,195,210	4,364,823	4,655,553	5,355,759	5,562,038	206,279	4%
Economic Development								
28	Zoning	7,029	6,603	7,151	15,847	15,847	-	0%
30	Committee and Planning	71,892	70,545	112,450	116,500	122,000	5,500	5%
Culture and Recreation								
32	Recreation	987,192	1,509,620	1,802,393	1,691,055	1,940,294	249,239	15%
34	Community Relations	5,383	207	-	5,383	5,383	-	0%
46	Senior Services	495,177	595,231	640,509	624,643	739,893	115,250	18%
Other Financing Uses/Other Dept's								
-	Transfer to other funds	199,035	1,070,978	875,600	-	-	-	-
Total General Fund Expenditures		\$ 52,396,839	\$ 55,146,936	\$ 60,034,209	\$ 56,949,658	\$ 62,518,679	\$ 5,569,021	10%

**City of Berwyn
2023
Annual Budget**

For the Fiscal Year Beginning January 1, 2023

Office of the Mayor

PROGRAM MANAGER: Mayor




PROGRAM DESCRIPTION:

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

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

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

SERVICES:

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

**City of Berwyn
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For the Fiscal Year Beginning January 1, 2023

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
2023 Budgeted Expenditures by Department
Mayor
12/31/2023

Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change
100-02-5000	Mayor - Salaries	\$ 84,488	\$ 86,650	\$ 88,496	\$ 88,852	\$ 89,643	\$ 791
100-02-5035	Mayor - Benefits	64,869	65,714	65,244	68,782	68,923	141
100-02-5200	Mayor - Administrative Expenses	3,595	2,416	2,250	7,500	7,500	-
100-02-5220	Mayor - Training, Dues & Publications	1,646	1,055	-	-	-	-
100-02-5225	Mayor - Supplies	985	2,494	750	1,000	1,000	-
100-02-5235	Mayor - Postage & Printing	41	397	200	845	900	55
100-02-5290	Mayor - Other General Expenses	3,242	1,755	843	1,000	1,000	-
100-02-5625	Mayor - Copier Maintenance	160	128	125	700	700	-
100-02-5625	Mayor - Internal Service Fund	<u>1,668</u>	<u>2,417</u>	<u>1,555</u>	<u>1,595</u>	<u>1,633</u>	<u>38</u>
Department Total		<u>\$ 160,694</u>	<u>\$ 163,026</u>	<u>\$ 159,463</u>	<u>\$ 170,274</u>	<u>\$ 171,299</u>	<u>\$ 1,025</u>

**City of Berwyn
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For the Fiscal Year Beginning January 1, 2023

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.

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Office of the City Administrator

9. Report to the Mayor regarding the administrative activities of the City on a regular basis.
10. Represent the City in its dealings with other governmental agencies and officials, businesses, not-for-profit organizations, residents, and the general public as necessary.
11. Evaluate City projects, programs, agreements and services and make recommendations on modifications and improvements thereto.
12. Perform such other duties as may be required by the Mayor consistent with state statutes and the ordinances of the City.
13. Oversee City Switchboard operation.
14. The Mayor has expanded government services to provide a Communications Division to keep residents informed on municipal affairs, promote City programs, resources, and events. The Communications Division reports directly to the Mayor, but is budgeted out of the City Administrator's Department.

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2023 Budgeted Expenditures by Department
City Administration
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Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change
100-03-5000	City Admin - Salaries	\$ 236,259	\$ 292,200	\$ 377,024	\$ 378,443	\$ 391,044	\$ 12,601
100-03-5025	City Admin - Other Stipend	1,200	1,300	4,000	1,200	-	(1,200)
100-03-5030	City Admin - Sick Day Buy Back	5,847	6,546	11,600	9,000	9,000	-
100-03-5035	City Admin - Benefits	157,942	181,866	224,065	237,602	238,758	1,156
100-03-5200-11	City Admin - Communications	-	-	5,000	-	10,000	10,000
100-03-5220	City Admin - Training	7,276	12,257	5,600	10,000	10,000	-
100-03-5225	City Admin - Supplies	504	(51)	1,150	1,600	1,600	-
100-03-5235	City Admin - Postage & Printing	2,251	1,760	500	805	900	95
100-03-5290	City Admin - Other General Expenses	5,726	16,828	9,350	9,500	10,000	500
100-03-5300	City Admin - Professional Services	55,000	55,000	55,000	85,000	85,000	-
100-03-5400	City Admin - Repairs & Maintenance	-	-	-	500	500	-
100-03-5405	City Admin - Copier Maintenance	160	128	160	700	700	-
100-03-5625	City Admin - Internal Service Fund	5,068	7,231	4,636	4,755	4,868	113
100-03-5625	City Admin - COVID-19	3,598	2,938	-	-	-	-
Department Total		<u>\$ 480,831</u>	<u>\$ 578,003</u>	<u>\$ 698,085</u>	<u>\$ 739,105</u>	<u>\$ 762,370</u>	<u>\$ 23,265</u>

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Clerk

PROGRAM MANAGER: City Clerk

PROGRAM DESCRIPTION:

The City Clerk's office is a statutory office. The City Clerk holds an elected position and is the "Keeper of the Records," the Official Seal of the City and archivist for the City. The Clerk's office is dedicated to meet the requirements and deadlines prescribe by City, State, and Federal law to ensure proper function of government; to keep the official records of the City Council, such as proceedings, resolutions, ordinances, contracts, agreements and all other communications of the City Council. Responsibilities include: records management, local election administration, legal notification to the public, preparation of City Council agendas, preparation and retention of official minutes of the City Council meetings. By Ordinance, the City Clerk serves as the Clerk of Berwyn Township and is a member of the Berwyn Public Health District. The Clerk serves as the Freedom of Information Act (FOIA) Officer for all the city and township departments.

SERVICES:

- ✚ Attends and prepares agendas, minutes, maintains records, referrals and correspondence for City Council meetings
- ✚ Prepares and posts all meeting notices for council and committees
- ✚ Ensures publication of all notices and Treasurers Report as prescribed by Law
- ✚ Receives and maintains all sealed bids
- ✚ Maintains and codifies all local ordinances, resolutions
- ✚ Attests, seals and certifies documents for the city
- ✚ Administers and responds to all requests for public documents, records, (FOIA) requests
- ✚ Administers and maintains oaths of office
- ✚ Notary Public, voter registration, assists County Clerk with elections
- ✚ Oversees City records management, retention and destruction.

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Clerk

- ✚ Provides block party, block garage sales applications and coordinates for council approval
- ✚ Files required documents with the State and County
- ✚ Manages Reserved Parking for Handicap Persons with Disability applications and approved locations.

City of Berwyn
 2023 Budgeted Expenditures by Department
 Clerk
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Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change
100-04-5000	Clerk - Salaries	\$ 79,585	\$ 86,010	\$ 84,945	\$ 83,430	\$ 84,288	\$ 858
100-04-5010	Clerk - Overtime	1,100	728	-	-	-	-
100-04-5020	Clerk - Other Stipend	-	-	-	1,000	1,000	-
100-04-5035	Clerk - Benefits	35,664	35,930	34,666	38,134	38,549	415
100-04-5200	Clerk - Administrative Expenses	90	224	4,000	8,000	8,000	-
100-04-5220	Clerk - Training, Dues & Publications	3,530	3,820	100	2,500	2,500	-
100-04-5225	Clerk - Supplies	839	569	1,027	1,500	1,500	-
100-04-5235	Clerk - Postage & Printing	830	589	350	750	750	-
100-04-5290	Clerk - Other General Expenses	32,573	2,636	360	2,000	2,000	-
100-04-5405	Clerk - Copier Maintenance	4,728	6,089	4,000	5,000	5,000	-
100-04-5610	Clerk - Codification	5,716	1,361	1,300	3,500	3,500	-
100-04-5615	Clerk - Record Retention	245	645	-	2,500	2,500	-
100-04-5625	Clerk - Internal Service Fund	<u>1,497</u>	<u>2,502</u>	<u>2,658</u>	<u>2,726</u>	<u>2,791</u>	<u>65</u>
Department Total		<u>\$ 166,397</u>	<u>\$ 141,103</u>	<u>\$ 133,406</u>	<u>\$ 151,040</u>	<u>\$ 153,778</u>	<u>\$ 2,738</u>

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Office of the City Treasurer

PROGRAM MANAGER: City Treasurer

PROGRAM DESCRIPTION:

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

The Treasurer is also responsible for preparation and publication of the City's treasurer's report. This report is compiled in accordance with state statutes and is required to be filed by June 30 of the following year.

City of Berwyn
 2023 Budgeted Expenditures by Department
 Treasurer
 12/31/2023

<u>Account Number</u>	<u>Account Name</u>	<u>2020 Balance</u>	<u>2021 Balance</u>	<u>2022 Projected</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Requested Budget Change</u>
100-06-5000	Treasurer - Salaries	\$ 10,000	\$ 10,000	\$ 10,462	\$ 10,000	\$ 10,000	\$ -
100-06-5035	Treasurer - Benefits	35,357	14,343	1,465	36,975	37,157	182
100-06-5225	Treasurer - Supplies	-	-	-	250	250	-
100-06-5235	Treasurer - Postage & Printing	3,080	3,000	3,500	5,000	3,500	(1,500)
100-06-5290	Treasurer - Other General Expenses	-	80	-	250	250	-
100-06-5625	Treasurer - Internal Service Fund	<u>512</u>	<u>736</u>	<u>468</u>	<u>480</u>	<u>491</u>	<u>11</u>
Department Total		<u>\$ 48,949</u>	<u>\$ 28,159</u>	<u>\$ 15,895</u>	<u>\$ 52,955</u>	<u>\$ 51,648</u>	<u>\$ (1,307)</u>

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City Council

PROGRAM DESCRIPTION:

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

The City Council operates on a committee structure with the following 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.

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City Council

- ✚ Approve contracts and major expenses through bidding process.

Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change
100-08-5000	Council - Salaries	\$ 80,001	\$ 79,693	\$ 83,693	\$ 80,000	\$ 80,000	\$ -
100-08-5035	Council - Benefits	168,773	135,060	135,340	134,708	201,921	67,213
100-08-5200-01	Council - Ward 1	4,340	3,698	4,500	4,500	7,500	3,000
100-08-5200-02	Council - Ward 2	4,500	3,463	4,500	4,500	7,500	3,000
100-08-5200-03	Council - Ward 3	3,300	4,359	4,500	4,500	7,500	3,000
100-08-5200-04	Council - Ward 4	2,368	2,779	4,500	4,500	7,500	3,000
100-08-5200-05	Council - Ward 5	1,500	2,050	4,500	4,500	7,500	3,000
100-08-5200-06	Council - Ward 6	4,499	4,493	4,500	4,500	7,500	3,000
100-08-5200-07	Council - Ward 7	680	2,165	4,500	4,500	7,500	3,000
100-08-5200-08	Council - Ward 8	3,607	4,500	4,500	4,500	7,500	3,000
100-08-5290	Council - Other General Expenses	77	-	-	250	250	-
100-08-5625	Council - Internal Service Fund	2,867	4,158	2,360	2,421	2,478	57
Department Total		<u>\$ 276,512</u>	<u>\$ 246,418</u>	<u>\$ 257,393</u>	<u>\$ 253,379</u>	<u>\$ 344,649</u>	<u>\$ 91,270</u>

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Legal Department

PROGRAM MANAGER: City Attorney

PROGRAM DESCRIPTION:

The Law Department is an executive level department headed by an Illinois licensed attorney appointed by the Mayor and charged with the coordination of the legal business of the City, including all litigation and actions filed on behalf of or against the City. The Legal Department also supervises the drafting of all ordinances, resolutions, deeds, leases, contracts, and other documents required by the City, or when requested to do so by the Mayor or Council. The City Attorney is authorized by ordinance to render opinions as required by the Mayor and Council, perform such other duties as may be assigned by the Mayor or the Council, and supervise the duties of the City's appointed prosecutors, litigation and corporate council.

SERVICES:

- ✚ Acts as legal counsel and parliamentarian at meetings of the City Council.
- ✚ Drafts and/or reviews local ordinances and resolutions.
- ✚ Researches and writes legal opinions and memoranda for the Mayor and City Council.
- ✚ Monitors all civil claims, litigation matters, regulatory actions and legal expenditures.
- ✚ Oversees the prosecution of ordinance violations and the administration of the City's adjudication program.
- ✚ Negotiates, drafts, and/or reviews City contracts, leases, and indemnification agreements.
- ✚ Reviews and monitors real estate activity, including issuance of transfer stamps, tax exemption filings, property tax appeals, and the sale, lease or purchase of public property.
- ✚ Insures compliance with federal and state regulations.
- ✚ Provides assistance to other departments as requested.

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Legal Department

- ✚ Coordinates the review of Freedom of Information requests with the Clerk's office.
- ✚ Reviews and recommends changes to departmental policies and procedures.
- ✚ Reviews all real estate foreclosure transfer fees and lien collections.
- ✚ Currently the attorney for the Ethics Commission.

City of Berwyn
 2023 Budgeted Expenditures by Department
 Legal
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Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change
100-10-5000	Legal - Salaries	\$ 231,999	\$ 232,082	\$ 240,845	\$ 240,215	\$ 245,879	\$ 5,664
100-10-5030	Legal - Sick Day Buy Back	1,463	1,737	8,500	8,500	2,000	(6,500)
100-10-5035	Legal - Benefits	67,424	67,717	66,592	79,798	78,669	(1,129)
100-10-5110	Legal - Adjudication Program	16,625	21,373	19,000	35,000	35,000	-
100-10-5225	Legal - Supplies	800	-	-	1,000	1,000	-
100-10-5235	Legal - Postage & Printing	-	1	-	500	500	-
100-10-5290	Legal - Other General Expenses	146	337	-	500	500	-
100-10-5300	Legal - Professional Service	517,745	336,852	500,000	650,000	650,000	-
100-10-5405	Legal - Copier Maintenance	-	-	-	500	500	-
100-10-5625	Legal - Internal Service Fund	7,574	12,689	10,325	10,590	10,842	252
Department Total		<u>\$ 843,776</u>	<u>\$ 672,788</u>	<u>\$ 845,262</u>	<u>\$ 1,026,603</u>	<u>\$ 1,024,890</u>	<u>\$ (1,713)</u>

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Finance Department

PROGRAM MANAGER: Finance Director

PROGRAM DESCRIPTION:




The Finance Department is responsible for the accounting and financial reporting of all City operations and is entrusted with collecting, depositing, and investing all City funds. This area includes: maintaining all financial records for the City; accounts payable; investment and cash management; coordinating the annual operating and capital budget process for all City operations; and the administration of the City's payroll processes.

The City is audited annually by an external independent accounting firm. The auditors check the City's compliance with accounting standards and reporting along with local, state and federal regulations. Internal controls are reviewed to assure the safeguard of assets and to prevent irregularities. The Finance Department works throughout the year to ensure that the City is in compliance with financial and reporting regulations and ensuring internal controls are maintained.

The Finance Department also encompasses the Collector's Office, which oversees the collection of cash receipts. The goals of the Collector's Office are to continue to provide prompt, efficient and friendly service to all people who come in contact with the office; to provide services in an accurate and professional manner; to provide the Finance Department with information in a timely and accurate manner; to provide quality service to all; to strive for self-improvement in all areas of responsibility. The Collector's Office is also responsible for the issuance of business & contractors licenses, as well as, maintaining and updating all of the files for the permits and fees listed above.

The Benefits Coordinator is responsible for administering the benefit plans for City employees and all related reporting issues.

SERVICES:

-  Disbursement of funds to vendors
-  Monitor the City's purchasing policies
-  Processing of payroll checks to all employees

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Finance Department

- ✚ Verification of employee time in accordance with the City's employee handbook and applicable union contracts.
- ✚ Payment of payroll taxes and preparation of related reports
- ✚ Preparation of financial information to department heads and elected officials.
- ✚ Coordination of the City's budget for submission to City Council
- ✚ Preparation of financial information and schedules for the annual audit
- ✚ Cash management and investment of City funds
- ✚ Cash collection and daily deposits
- ✚ Administration of City's debt program
- ✚ Questions and general assistance for business owners and residents on City fees
- ✚ Tracking of payments received and balances owed for adjudication programs
- ✚ Establishing, monitoring and enforcement of City internal controls over financial processes and reporting
- ✚ Liability and workers compensation risk management and claims review and processing
- ✚ Employee benefit evaluation, insurance review and administration

City of Berwyn
2023 Budgeted Expenditures by Department
Finance
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Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change
100-12-5000	Finance - Salaries	\$ 401,901	\$ 436,967	\$ 515,517	\$ 508,484	\$ 539,602	\$ 31,118
100-12-5025	Finance- Stipends-Other	-	-	5,400	-	-	-
100-12-5030	Finance - Sick Day Buy Back	19,607	16,212	16,500	16,500	17,000	500
100-12-5035	Finance - Benefits	145,314	151,979	178,674	196,892	197,935	1,043
100-12-5215	Finance - Telephone	-	-	-	-	-	-
100-12-5220	Finance - Training, Dues, & Publications	3,038	3,859	3,400	8,000	5,000	(3,000)
100-12-5225	Finance - Supplies	3,379	2,615	8,856	5,000	3,000	(2,000)
100-12-5235	Finance - Postage & Printing	7,434	3,636	3,600	6,000	6,000	-
100-12-5290	Finance - Other General Expenses	158,359	176,686	137,000	150,000	150,000	-
100-12-5300	Finance - Professional Services	4,500	4,600	10,000	5,000	30,000	25,000
100-12-5400	Finance - Repairs & Maintenance	-	-	-	-	-	-
100-12-5405	Finance - Copier Maintenance	573	892	1,100	1,500	1,500	-
100-12-5625	Finance - Internal Service Fund	16,074	21,682	14,874	15,255	15,617	362
100-12-5800	Finance - Capital Outlay	-	-	-	-	-	-
100-12-5895-01	Finance - COVID-19	101	-	-	-	-	-
	s	\$ 297,812	\$ 281,988	\$ 303,708	\$ 340,349	\$ 337,168	\$ (3,181)
100-12-11-5025	Collectors - Stipends	1,200	1,100	18,250	1,225	4,300	3,075
100-12-11-5030	Collectors - Sick Day Buy Back	6,545	5,631	10,900	10,900	10,000	(900)
100-12-11-5035	Collectors - Benefits	185,292	183,239	185,868	234,295	220,995	(13,300)
100-12-11-5220	Collectors - Training, Dues, & Publications	-	-	-	1,900	-	(1,900)
100-12-11-5225	Collectors - Supplies	5,554	6,135	17,000	3,200	3,200	17,000
100-12-11-5235	Collectors - Postage & Printing	19,072	15,679	9,000	2,400	15,000	12,600
100-12-11-5290	Collectors - Other General Expenses	149	-	615	2,000	500	(1,500)
100-12-11-5300-03	Collector - Collection Service Fees	92,348	15,249	16,000	-	20,000	20,000
100-12-11-5300-04	Collector - Vehicle Registration Service	73,058	42,398	50,000	90,000	50,000	(40,000)
100-12-11-5405	Collector - Copier Maintenance	341	343	327	750	500	(250)
100-12-11-5895-01	Collectors - COVID-19	72	-	-	-	-	-
	Total Collectors	681,443	551,762	611,668	687,019	661,663	(25,356)
100-14-5000	Benefits Coordinator - Salaries	\$ 9,040	\$ 41,449	\$ 55,884	\$ 48,006	\$ 84,996	\$ 36,990
100-14-5025	Benefits Coordinator - Stipends- Other	400	1,300	2,200	1,200	1,200	-
100-14-5030	Benefits Coordinator - Sick Day Buy Back	-	-	9,700	-	4,000	4,000
100-14-5035	Benefits Coordinator - Benefits	15,077	18,108	23,631	20,540	51,180	30,640
100-14-5220	Benefits Coordinator - Training, Dues & Publications	-	30	10	1,000	1,000	-
100-14-5225	Benefits Coordinator - Supplies	744	1,543	2,290	1,500	1,500	-
100-14-5235	Benefits Coordinator - Postage & Printing	9,089	851	1,138	1,000	1,000	-
100-14-5290	Benefits Coordinator - Other General Expenses	201	-	103	1,000	-	(1,000)
100-14-5625	Benefits Coordinator - Internal Service Fund	751	531	1,821	1,868	1,912	44
	Total Benefits Coordinator	35,302	63,812	96,777	76,114	146,788	70,674
Department Total		\$ 1,477,025	\$ 1,434,702	\$ 1,603,366	\$ 1,675,764	\$ 1,774,105	\$ 98,341

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Department of Information Technology

PROGRAM MANAGER: Information Technology Director

PROGRAM DESCRIPTION:


The Department of Information Technology is working to put technology to its highest and best use throughout City government in order to improve the administration of City programs and services.


The mission of the Department of Information Technology is to provide quality information technology (IT) services and solutions to principle users, effectively aligning business and technology objectives through collaboration, in order to provide the most cost-effective solutions that facilitate and improve the conduct of business for our City residents, businesses, visitors and governmental entities.

This department maintains automated data processing systems to serve all City departments. The department is responsible for the integrity of information systems utilized by the Finance, Building, Collector, Clerk, HR, Fire, Police, CDBG, Public Works, Recreation and Library departments. 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.

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Department of Information Technology

- ✚ Application Development Services – The IT department provides limited application design and development. Application development is used to fill in the gaps and integrate various purchased application packages. All development, at present, uses Microsoft Access-based technology.

- ✚ Telecommunication Services – Includes all commercial and/or private voice communications systems and devices, commercial voice communications carrier services, telephones, Private Telephone Switches (PBX), call accounting, and voicemail. All network services from wall plugs to services, including wide area network (WAN) and local area network (LAN), broadband fiber and copper systems, and internet services.

- ✚ Architecture and Infrastructure Services – Selection and management of PCs, gateways, firewalls, switches, routers, copy machines, fax machines, security services, domain name systems (DNS), file servers, print services, email systems, web site hosting, database administration, data center operations, backup, recovery, and performance planning.

- ✚ Training Services – Provides city-wide technology related training including the Microsoft Office suite of tools, electronic mail, packaged and developed application training, and managing the given training areas.

City of Berwyn
2023 Budgeted Expenditures by Department
Information Technology
12/31/2023

Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change
100-16-5000	IT - Salaries	\$ 409,146	\$ 578,254	\$ 676,262	\$ 612,082	\$ 596,919	\$ (15,163)
100-16-5000	IT - Stipends-Other	23,025	15,350	15,600	15,600	20,000	4,400
100-16-5030	IT - Sick Day Buy Back	19,239	21,468	24,000	23,523	20,778	(2,745)
100-16-5035	IT - Benefits	253,845	294,894	299,934	327,040	302,734	(24,306)
100-16-5210	IT - Vehicle Gas & Oil	-	-	-	1,500	1,500	-
100-16-5220	IT - Training, Dues, & Publications	-	475	-	7,200	7,200	-
100-16-5225	IT - Supplies	4,802	5,031	2,500	1,000	2,000	1,000
100-16-5235	IT - Postage & Printing	1	-	-	-	-	-
100-16-5290	IT - Other General Expenses	70,326	129,949	80,000	60,000	55,000	(5,000)
100-16-5290	IT - Other General Expenses-BDC	824	4,660	27,592	2,000	30,000	28,000
100-16-5300	IT - Professional Service	14,587	16,400	34,936	17,500	70,000	52,500
100-16-5300	IT - Repairs & Maintenance	-	-	-	-	1,000	1,000
100-16-5410	IT - Hardware Maintenance	61,404	62,351	63,809	60,000	50,000	(10,000)
100-16-5415	IT - Software Maintenance	54,442	42,601	58,000	35,000	45,000	10,000
100-16-5415	IT - Equipment Lease	-	40,452	40,452	40,500	40,500	-
100-16-5510	IT - Hardware Purchases	81,012	53,911	95,000	60,000	80,000	20,000
100-16-5515	IT - Software Purchases	22,008	2,008	3,665	30,000	20,000	(10,000)
100-16-5530	IT - Network Infrastructure	239,366	196,476	195,000	230,000	200,000	(30,000)
100-16-5625	IT - Internal Service Fund	13,620	21,076	12,661	12,986	13,294	308
100-16-5800	Capital Outlay	115,656	-	50,000	50,000	13,742	
100-16-5895-01	IT - COVID-19	18,129	-	-	-	-	-
Department Total		<u>\$ 1,401,432</u>	<u>\$ 1,485,356</u>	<u>\$ 1,679,411</u>	<u>\$ 1,585,931</u>	<u>\$ 1,569,667</u>	<u>\$ (16,264)</u>

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Fire Department

PROGRAM MANAGER: Fire Chief

PROGRAM DESCRIPTION:

The department operates three strategically located fire stations, each covering about one third of the City. The stations are manned by 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

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Fire Department

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

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

The following station locations serve the City and its residents:

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

City of Berwyn
2023 Budgeted Expenditures by Department
Fire
12/31/2023

Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change
100-18-5000	Fire - Salaries	\$ 7,676,604	\$ 7,857,439	\$ 8,150,000	\$ 8,166,252	\$ 8,942,068	\$ 775,816
100-18-15-5000	Fire - Salaries for EMS	-	-	-	-	-	\$ -
100-18-5005	Fire - Out of Class	158,286	142,036	167,000	126,000	195,000	69,000
100-18-5010	Fire - Overtime	514,495	482,260	772,000	402,000	600,000	198,000
100-18-5015	Fire - Uniform Stipend	75,000	76,000	77,500	77,500	77,500	-
100-18-5020	Fire - Education Stipend	31,250	33,250	35,000	35,000	35,000	-
100-18-5025	Fire - Other Stipend	46,713	47,207	50,250	47,350	102,800	55,450
100-18-5030	Fire - Sick Day Buy Back	298,304	274,872	325,000	325,000	406,514	81,514
100-18-5035	Fire - Benefits	2,550,500	2,515,057	2,532,385	2,698,602	2,659,846	(38,756)
100-18-5040	Fire - Tuition Reimbursement	8,441	11,219	20,000	20,000	20,000	-
100-18-5045	Fire - Pension	-	-	-	-	-	-
100-18-5205	Fire - Utilities	11,966	11,152	14,000	11,200	13,000	1,800
100-18-5210	Fire - Vehicle Gas and Oil	43,813	70,117	95,000	58,893	85,000	26,107
100-18-5215	Fire - Telephone	8,543	9,103	8,600	10,500	10,500	-
100-18-5220	Fire - Training, Dues and Publications	14,672	30,838	44,000	47,500	57,500	10,000
100-18-5225	Fire - Supplies	20,149	19,981	30,200	15,945	20,945	5,000
100-18-5235	Fire - Postage and Printing	433	364	-	-	-	-
100-18-5290	Fire - Other general Expenses	50,645	40,288	40,185	48,000	63,000	15,000
100-18-5300	Fire-Professional Services -PBS	521,243	711,793	142,500	600,000	142,500	(457,500)
100-18-5300-03	Fire - Collection Service Fees-GEMT	-	-	1,500,000	-	1,500,000	1,500,000
100-18-5400	Fire - Repairs and Maintenance	154,277	153,142	192,400	157,300	225,000	67,700
100-18-5405	Fire - Copier Maintenance	303	238	200	2,290	2,290	-
100-18-5500	Fire - Equipment Purchases	79,377	70,383	55,000	76,500	76,500	-
100-18-5500-01	Fire - Turnout Gear	47,671	46,210	52,000	50,000	50,000	-
100-18-5505	Fire - Equipment Lease	141,733	136,191	130,000	109,429	256,504	147,075
100-18-5625	Fire - Internal Service Fund	563,016	346,921	446,959	458,419	456,306	(2,113)
100-18-5800	Fire - Capital outlay	-	133,810	-	100,000	-	(100,000)
100-18-5895-01	Fire - COVID-19	18,113	14,469	180	-	-	-
Department Total		<u>\$ 13,035,547</u>	<u>\$ 13,234,340</u>	<u>\$ 14,880,359</u>	<u>\$ 13,643,680</u>	<u>\$ 15,997,773</u>	<u>\$ 2,354,093</u>

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Police Department

PROGRAM MANAGER: Chief of Police

PROGRAM DESCRIPTION:

The Police Department of the City of Berwyn is dedicated to protecting life and property through quality police services based on honesty, integrity, and professionalism which are the essential threads of policing.

As Berwyn changes and evolves, the Police Department is undergoing a paradigm shift. Responding to the needs of the community in a timely, courteous, and professional manner is paramount; however, the need to respond professionally to crimes in progress and to thoroughly investigate those same crimes with successful prosecution of offenders as the ultimate goal cannot be overlooked.

The attached budget was carefully structured to enable the Department to continue to provide a very high level of professional, effective and efficient service to the citizens of Berwyn.

Organization:

The Police Department executive management team consists of the Chief of Police, Deputy Chief of Police, 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

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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

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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)

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- 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

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2023 Budgeted Expenditures by Department
Police
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Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change
100-20-51-5000	Police - Admin - Ch of Police, Div Cdrs	\$ 1,009,596	\$ 1,074,897	\$ 1,083,218	\$ 1,151,126	\$ 1,180,340	\$ 29,214
100-20-53-5000	Police - Sprvsrs - Lieut's & Sergeant's	2,976,261	2,827,098	3,130,000	2,979,007	3,404,994	425,987
100-20-55-5000	Police - Specialty	1,991,167	1,712,023	2,340,000	1,996,084	4,079,720	2,083,636
100-20-57-5000	Police - Officers	5,558,676	5,909,664	5,960,000	5,876,697	4,240,698	(1,635,999)
100-20-59-5000	Police - Auxiliary	433,380	363,402	376,292	422,100	310,500	(111,600)
100-20-61-5000	Police - Radio operators/dispatchers	924,110	951,624	1,090,560	1,058,040	1,193,734	135,694
100-20-63-5000	Police - Community service officers	778,501	777,101	811,546	793,521	832,047	38,526
100-20-67-5000	Police - Lockup personnel	295,564	341,282	462,000	399,917	556,760	156,843
100-20-69-5000	Police - Clerks	632,721	762,745	891,000	743,844	1,086,486	342,642
100-20-71-5000	Police - Crossing Guards	241,421	203,712	196,601	217,638	196,091	(21,547)
100-20-5005	Police - Out of Class	5,581	14,950	13,000	5,713	15,000	9,287
100-20-5010	Police - Overtime	800,072	1,011,167	1,173,000	1,006,831	1,135,000	128,169
100-20-5015	Police - Uniform stipend	115,000	131,600	137,800	131,600	131,600	-
100-20-5020	Police - Education Stipend	85,000	116,362	124,600	116,362	116,400	38
100-20-5025	Police - Other Stipends	30,810	23,938	48,970	24,862	26,175	1,313
100-20-5030	Police - Buy back	1,830,754	2,016,393	1,433,892	1,705,998	1,921,300	215,302
100-20-5035	Police - Benefits	4,977,047	4,952,739	5,345,182	5,212,177	5,300,051	87,874
100-20-5040	Police - Tuition Reimbursement	111,470	197,895	197,300	160,000	160,000	-
100-20-5205	Police - Utilities	33,375	29,498	26,000	30,000	33,000	3,000
100-20-5210	Police - Vehicle Gas and Oil	186,886	284,478	375,000	200,000	220,000	20,000
100-20-5215	Police - Telephone	63,632	53,373	33,000	45,000	39,000	(6,000)
100-20-5220	Police - Training, dues and publications	134,079	156,467	192,000	150,000	160,000	10,000
100-20-5225	Police - Supplies	68,963	51,220	56,500	75,000	75,000	-
100-20-5235	Police - Postage & printing	34,193	37,634	54,000	27,938	27,938	-
100-20-5290	Police - Other general expenses	190,386	110,944	114,000	155,908	155,908	-
100-20-5300	Police - Professional Services	79	19,105	126,000	-	130,000	130,000
100-20-5345	Police - Speed photo enforcement	869,277	949,329	900,000	910,000	910,000	-
100-20-5400	Police - Repairs and maintenance	349,055	353,538	525,200	350,000	435,195	85,195
100-20-5405	Police - Copier maintenance	7,595	8,697	6,500	16,190	16,190	-
100-20-5410	Police - Hardware maintenance	-	2,616	18,873	-	-	-
100-20-5415	Police - Software maintenance	3,500	175,754	180,000	200,000	200,000	-
100-20-5500	Police - Equipment	42,533	68,069	145,000	130,000	130,000	-
100-20-5625	Police - Internal service fund	1,690,089	1,444,874	1,255,035	1,287,215	1,282,786	(4,429)
100-20-5800	Police - Capital Expenditures	-	30,939	175,000	75,000	-	(75,000)
100-20-5895-01	Police - COVID-19	179,039	115,698	106,000	80,000	-	(80,000)
Department Total		\$ 26,649,812	\$ 27,280,825	\$ 29,103,069	\$ 27,733,768	\$ 29,701,913	\$ 1,968,145

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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.

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2023 Budgeted Expenditures by Department
Fire and Police Commission
12/31/2023

Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change
100-22-5500	Fire and Police Commission - Salaries	\$ 27,770	\$ 30,039	\$ 31,385	\$ 30,000	\$ 30,000	\$ -
100-22-5035	Fire and Police Commission - Benefits	4,919	5,845	7,231	5,054	7,204	2,150
100-22-5200	Fire and Police Commission- Training, Dues, & Publications	1,761	20,610	1,500	2,500	2,500	-
100-22-5225	Fire and Police Commission - Supplies	308	-	-	250	250	-
100-22-5235	Fire and Police Commission- Postage & Printing	1	-	-	-	-	-
100-22-5290	Fire and Police Commission - Other General Expenses	1,426	767	13,000	1,250	1,250	-
100-22-5290-10	Fire and Police Commission - Police Testing	-	(50)	17,761	32,500	20,000	(12,500)
100-22-5290-11	Fire and Police Commission - Pre Employment Physicals	41,989	64,578	70,000	12,500	70,000	57,500
		-					
Department Total		<u>\$ 78,174</u>	<u>\$ 121,789</u>	<u>\$ 140,877</u>	<u>\$ 84,054</u>	<u>\$ 131,204</u>	<u>\$ 47,150</u>

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Building Department

PROGRAM MANAGER: Building Director

PROGRAM DESCRIPTION:

The Building Department is responsible for the administration and enforcement of City ordinances and building codes which establish minimum requirements for building construction, land use, signage, and property maintenance. The primary purpose of the ordinances is to establish requirements that safeguard public health, safety, sanitation, adequate light and ventilation, energy conservation, and safety from fire and other hazards attributed to the structural environment. Activities associated with the administration and enforcement of these ordinances include but are not limited to reviewing architectural and engineering plans for proposed projects, issuing permits, scheduling permit inspections, processing compliance information, scheduling compliance inspections, scheduling blight inspections, inspecting properties to identify violations and issuing citations for ordinance infractions.

SERVICES:

-  Conduct Code Enforcement
-  Perform Building and Zoning Review
-  Issue Building Permits
-  Perform Permit Inspections
-  Process Compliance Information
-  Respond to FOIA Requests
-  Process Blight and Building Adjudication Information

City of Berwyn
2023 Budgeted Expenditures by Department
Building / Neighborhood Affairs
12/31/2023

Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Budget Change
100-24-5000	Building - Salaries	\$ 603,066	\$ 671,727	\$ 736,020	\$ 753,136	\$ 796,847	\$ 43,711
100-24-5010	Building - Overtime	25,458	27,233	32,500	10,000	30,000	20,000
100-24-5025	Building - Stipends-Other	2,050	4,300	41,100	3,000	3,000	-
100-24-5030	Building - Sick Day Buy Back	35,921	28,147	62,000	18,395	19,000	605
100-24-5035	Building - Benefits	392,843	376,840	377,954	391,262	394,099	2,837
100-24-5205	Building - Utilities	11,259	11,442	12,000	12,000	14,000	2,000
100-24-5210	Building - Vehicle Gas and Oil	8,815	9,326	33,000	12,500	20,000	7,500
100-24-5215	Building - Telephone	12,704	15,117	20,350	14,000	15,000	1,000
100-24-5220	Building - Training, Dues,& Publications	1,011	2,659	2,000	3,000	3,000	-
100-24-5225	Building - Supplies	16,726	16,155	32,300	14,500	18,000	3,500
100-24-5235	Building - Postage & Printing	15,955	22,052	25,500	19,000	19,000	-
100-24-5290	Building - Oth Gen Exp/Rodent Abatement	22,518	34,773	39,000	59,500	98,500	39,000
100-24-5300	Building - Professional Service	358,943	424,116	500,000	400,000	400,000	-
100-24-5400	Building - Repairs and Maintenance	183,135	166,386	215,000	150,000	175,000	25,000
100-24-5405	Building - Copier Maintenance	716	763	900	2,000	2,000	-
100-24-5500	Building - Lease Expense	-	-	27,023	-	35,000	35,000
100-24-5625	Building - Internal Service Fund	18,597	26,387	19,030	19,518	19,982	464
100-24-5895-01	Building - COVID-19	19,394	34,440	20,000	-	-	-
Department Total		<u>\$ 1,729,111</u>	<u>\$ 1,871,863</u>	<u>\$ 2,195,677</u>	<u>\$ 1,881,811</u>	<u>\$ 2,062,428</u>	<u>\$ 180,617</u>

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Public Works

PROGRAM MANAGER: Director of Public Works

PROGRAM DESCRIPTION:

The Street Division provides the staff, equipment and materials to operate and maintain most of the public infrastructure in the City of Berwyn. Such infrastructure includes public roadways, signs, alleys, and City-owned lands. Other responsibilities include maintenance to all water/sewer systems, fleet vehicles and select Fire Department equipment.

SERVICES:

 **Administration**

- Management of 24 FTE employees.
- Management of the yearly budget for the Street & Fleet Divisions.
- Coordination of all calls for service and/or repair.
- Coordinate MFT and CDBG public improvement programs.
- Monitors construction and utility cuts in the City right-of-way.
- Supervision of daily operations of all services provided by the Division.
- Respond to resident questions, inquiries and requests.

 **Street Maintenance**

- Street patching, repairs, and maintenance.
- Street striping and signage.
- Alleyway maintenance.
- Sweep all City streets.
- Pickup and discard dead animals and trash from City right-of-way.

 **Forestry**

- Maintain City owned urban forest.
- Tree City USA for over 25 consecutive years.
- Remove dead, dying or diseased trees.
- Coordinate the replanting of trees within the city owned right-of-way.

 **Ice and Snow Control**

- Provide prompt quality response for snow and ice issues to maintain safe vehicular travel.

 **Turf Maintenance**

- Cut grass and weeds in public areas.

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Public Works

 **Traffic and Parking Control**

- Coordinate all traffic control and signage.
- Conduct traffic and safety studies.
- Installation, repair and replacement of street signs and posts.
- Install and maintain all roadway and parking pavement markings and markers.
- Install and repair parking meters.

 **Fleet Maintenance**

- Maintenance and repair of all Public Works vehicles and equipment as well as Police, Building, Parking and select Fire Department vehicles.
- Maintenance of City fueling station.

 **Public Works Building**

- Maintain grounds at Public Works facilities.
- Storage of equipment and materials for Public Works and other departments.

 **Work for Other Departments**

- Provide signage, manpower and cleanup for parades, block parties and special events.
- Cleanup of debris and trash due to accidents or ordinance violations.
- Assist elsewhere when requested.

City of Berwyn
2023 Budgeted Expenditures by Department
Public Works
12/31/2023

Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change
100-26-35-5000	Streets - Salaries	\$ 1,511,955	1,609,793	1,813,556	1,858,604	2,142,245	283,641
100-26-35-5010	Streets - Overtime	62,294	103,027	95,000	125,000	125,000	-
100-26-35-5015	Streets - Uniform stipend	18,783	18,391	23,800	23,400	23,400	-
100-26-35-5025	Streets - Other stipend	1,360	390	4,973	4,973	5,000	27
100-26-35-5030	Streets - Sick day buyback	50,438	35,300	55,500	43,831	45,000	1,169
100-26-35-5035	Streets - Benefits	750,942	782,493	837,309	892,508	929,649	37,141
100-26-35-5105	Streets - Community Programs	-	-	-	-	-	-
100-26-35-5205	Streets - Utilities	15,603	16,893	23,500	19,000	25,000	6,000
100-26-35-5210	Streets - Vehicle gas & oil	60,950	94,708	245,900	110,000	125,000	15,000
100-26-35-5215	Streets - Telephone	7,218	10,493	30,000	6,800	13,000	6,200
100-26-35-5220	Streets - Training, dues, & publications	21,440	14,822	13,000	21,000	21,000	-
100-26-35-5225	Streets - Supplies	73,471	82,233	123,400	163,500	163,500	-
100-26-35-5235	Streets - Postage & printing	4,628	4,811	5,000	9,500	9,500	-
100-26-35-5290	Streets - Other general expenses	1,621	665	4,000	7,500	7,500	-
100-26-35-5300	Streets - Professional services	230,365	692,350	300,000	800,000	850,000	50,000
100-26-35-5400	Streets - Repairs and maintenance	486,571	380,542	333,500	393,272	410,000	16,728
100-26-35-5405	Streets - Copier maintenance	196	160	170	1,400	1,400	-
100-26-35-5500	Streets - Equipment	40,300	-	93,103	4,000	4,000	-
100-26-35-5505	Streets - Equipment lease	106,475	51,349	112,500	138,000	163,000	25,000
100-26-35-5625	Streets - Internal service fund	102,130	83,817	87,237	89,474	91,599	2,125
100-26-35-5800	Streets - Capital Outlay	269,378	-	70,000	225,000	-	(225,000)
100-26-35-5895-01	Streets - COVID-19	23,832	-	-	-	-	-
100-26-36-5000	Salaries and Wages						
	Total Streets	\$ 3,839,950	\$ 3,982,237	\$ 4,271,448	\$ 4,936,762	\$ 5,154,793	\$ 218,031
100-26-37-5000	Fleet - Salaries	\$ 73,774	\$ 75,722	\$ 26,204	\$ 77,199	\$ 68,000	\$ (9,199)
100-26-37-5010	Fleet - Overtime	2,251	4,733	5,300	5,257	5,300	43
100-26-37-5015	Fleet - Uniform stipend	131	812	1,000	1,000	1,000	-
100-26-37-5025	Fleet - Other stipend	-	-	-	450	450	-
100-26-37-5030	Fleet- Sick day buyback	140	143	6,800	1,000	-	(1,000)
100-26-37-5035	Fleet - Benefits	35,083	35,715	15,140	38,000	36,328	(1,672)
100-26-37-5210	Fleet - Vehicle gas & oil	4,490	10,823	6,900	10,000	10,000	-
100-26-37-5225	Fleet - Supplies	121,500	154,960	105,000	150,000	150,000	-
100-26-37-5235	Fleet - Postage & printing	1,410	2,636	-	1,400	1,400	-
100-26-37-5290	Fleet - Other general expenses	312	312	-	1,000	1,000	-
100-26-37-5300	Fleet - Professional services	75,722	70,137	211,000	70,000	70,000	-
100-26-37-5400	Fleet - Repairs and maintenance	37,092	21,250	3,650	58,000	58,000	-
100-26-37-5500	Fleet - Equipment	-	-	-	2,500	2,500	-
100-26-37-5625	Fleet - Internal service fund	3,355	5,343	3,111	3,191	3,267	76
100-26-37-5800	Fleet - Capital outlay	-	-	-	-	-	-
	Total Fleet	\$ 355,260	\$ 382,586	\$ 384,105	\$ 418,997	\$ 407,245	\$ (11,752)
Department Total		\$ 4,195,210	\$ 4,364,823	\$ 4,655,553	\$ 5,355,759	\$ 5,562,038	\$ 206,279

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Zoning Board

PROGRAM MANAGER: Board Chairman

PROGRAM DESCRIPTION:

The Zoning Board schedules and holds hearings in matters wherein citizens of the City are appealing a decision of the Building Department involving requests for variations from the terms of the Zoning Code, establishment of a conditional use or change in a non-conforming use. All decisions with four (4) or more votes in favor or against, are submitted to the City Council with a resolution, a specific recommendation, and if applicable, an ordinance. If less than four (4) votes are made for or against, the board makes no recommendation. The City Council makes the final decision in all such matters as described above.

The Board can reverse, affirm (wholly or partly), modify or amend any order or decision of a City Official in regard to matters that do not involve a variation, conditional use or non-conforming use; and also may make decisions in regard to the interpretation of the Zoning Code. In these matters, the Board has the powers of the City Official from whom the appeal is taken and the decision is final.

The Board can also hold special hearings as requested by the City Council involving the Zoning Code. The Chairman is responsible for publishing notices of meetings, and is available to give instructions as to procedures of the Board, render legal opinions, and make recommendations for amendments to the Zoning Code.

City of Berwyn
 2023 Budgeted Expenditures by Department
 Zoning Board
 12/31/2023

Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change
100-28-5000	Zoning - Salaries	\$ 6,360	\$ 6,360	\$ 6,360	\$ 6,360	\$ 6,360	\$ -
100-28-5025	Zoning - Other stipends	-	-	-	-	-	-
100-28-5035	Zoning - Benefits	669	243	791	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>\$ 7,029</u>	<u>\$ 6,603</u>	<u>\$ 7,151</u>	<u>\$ 15,847</u>	<u>\$ 15,847</u>	<u>\$ -</u>

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Committee and Planning

PROGRAM MANAGER: Mayor and City Council

PROGRAM DESCRIPTION:

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

SERVICES:

Within this department the City records the following:

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

City of Berwyn
 2023 Budgeted Expenditures by Department
 Committee and Planning
 12/31/2023

<u>Account Number</u>	<u>Account Name</u>	<u>2020</u> <u>Balance</u>	<u>2021</u> <u>Balance</u>	<u>2022</u> <u>Projected</u>	<u>2022</u> <u>Budget</u>	<u>2023</u> <u>Budget</u>	<u>Requested</u> <u>Budget</u> <u>Change</u>
100-30-5105-01	Community Programs- Fireworks	\$ -	\$ -	\$ 27,000	\$ -	\$ 28,000	\$ 28,000
100-30-5105-04	West Central Municipal Conference	25,554	25,450	25,450	26,000	26,000	-
100-30-5105-05	Berwyn Historic Preservation Commission	-	-	-	2,500	5,000	2,500
100-30-5105-06	Utility Tax Rebate	46,338	40,095	60,000	85,000	60,000	(25,000)
100-30-5105-08	Berwyn Historical Society	-	5,000	-	-	-	-
100-30-5290	Committee & Planning - Other general expenses	-	-	-	3,000	3,000	-
Department Total		<u>\$ 71,892</u>	<u>\$ 70,545</u>	<u>\$ 112,450</u>	<u>\$ 116,500</u>	<u>\$ 122,000</u>	<u>\$ 5,500</u>

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Recreation Department

PROGRAM MANAGER: Director of Recreation

PROGRAM DESCRIPTION:

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

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

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

City of Berwyn
2023 Budgeted Expenditures by Department
Recreation
12/31/2023

Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change
100-32-5000	Recreation - Salaries	\$ 451,368	\$ 666,977	\$ 904,645	\$ 850,000	\$ 950,000	\$ 100,000
100-32-5025	Rcreation-Stipends-Other	-	-	22,100	-	3,150	
100-32-5030	Recreation - Sick day buy back	13,526	14,724	15,800	14,500	21,781	7,281
100-32-5035	Recreation - Benefits	204,692	231,772	255,575	270,383	279,887	9,504
100-32-5100	Recreation - Special events	16,249	21,018	46,000	60,000	75,000	15,000
100-32-5105	Recreation - Community programs	230	-	-	-	-	-
100-32-5205	Recreation - Utilities	21,117	22,526	52,000	35,000	42,500	7,500
100-32-5210	Recreation - Vehicle Gas and Oil	11,097	19,381	20,100	17,000	22,000	5,000
100-32-5215	Recreation - Telephone	8,851	10,522	8,700	12,500	12,500	-
100-32-5220	Recreation - Training, dues, & publications	1,539	1,539	875	2,500	5,000	2,500
100-32-5225	Recreation - Supplies	63,340	90,897	143,840	130,000	140,000	10,000
100-32-5235	Recreation - Postage & printing	3,314	-	-	2,000	2,000	-
100-32-5290	Recreation - Other general expenses	55,697	61,853	71,000	52,500	15,000	(37,500)
100-32-5300	Recreation - Professional Services	-	-	1,403	15,000	70,000	55,000
100-32-5400	Recreation - Repairs and maintenance	95,698	222,173	226,750	180,000	220,000	40,000
100-32-5405	Recreation - Copier maintenance	145	482	580	800	800	-
100-32-5500	Recreation - Equipment	-	-	-	-	-	-
100-32-5505	Recreation-Lease Expense	-	-	-	-	31,000	
100-32-5625	Recreation - Internal service fund	38,333	23,271	33,025	33,872	34,676	804
100-32-5800	Recreation - Capital outlay	-	122,385	-	15,000	15,000	-
100-32-5895-01	Recreation - COVID-19	1,996	100	-	-	-	-
Department Total		<u>\$ 987,192</u>	<u>\$ 1,509,620</u>	<u>\$ 1,802,393</u>	<u>\$ 1,691,055</u>	<u>\$ 1,940,294</u>	<u>\$ 249,239</u>

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Community Relations

PROGRAM MANAGER: Community Relations Director

PROGRAM DESCRIPTION:

The Community Relations Director along with the Commissioners work to promote equal opportunity in employment, housing and access to public accommodations, combat unlawful discrimination and to enforce the Community Relations Ordinance.

Persons who believe they have been discriminated against may file a complaint within one year of the alleged violation.

The Community Relations Ordinance and its policy is further outlined in the City of Berwyn's Code of Ordinances, Chapter 620

SERVICES:

The Community Relations Director is available to attend meetings as a representative of the Community Relations Commission as well as answers questions pertaining to City services.

City of Berwyn
 2023 Budgeted Expenditures by Department
 Community Relations
 12/31/2023

<u>Account Number</u>	<u>Account Name</u>	<u>2020 Balance</u>	<u>2021 Balance</u>	<u>2022 Projected</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Requested Budget Change</u>
100-34-5000	Community Relations - Salaries	5,000	192	-	5,000	5,000	-
100-34-5035	Community Relations - Benefits	<u>383</u>	<u>15</u>	<u>-</u>	<u>383</u>	<u>383</u>	<u>-</u>
Department Total		<u>\$ 5,383</u>	<u>\$ 207</u>	<u>\$ -</u>	<u>\$ 5,383</u>	<u>\$ 5,383</u>	<u>\$ -</u>

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Senior Services

The Senior Services department takes on various senior programs including snow removal, lawn care services, the City's handy man program, and PACE transporting services. Revenues include grant funding for senior programs and nominal fees received for assistance.

City of Berwyn
2023 Budgeted Expenditures by Department
Senior Services
12/31/2023

Account Number		2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change
100-46-5000	Senior Services - Salaries	\$ 243,312	\$ 273,849	\$ 311,740	\$ 315,706	\$ 335,311	\$ 19,605
100-46-5000	Senior Services - Overtime	1,053	619	1,450	500	2,500	2,000
100-46-5030	Senior Services - Stipends- Other	1,200	1,950	24,000	1,500	4,775	3,275
100-46-5030	Senior Services - Sick Day Buy Back	3,494	6,986	7,300	4,300	14,947	10,647
100-46-5035	Senior Services - Benefits	91,826	108,580	113,465	122,502	179,193	56,691
100-46-5100-03	Senior Services - Special Events Senior Breakfast	100	99	10,250	7,750	11,000	3,250
100-46-5210	Senior Services - Vehicle Gas & Oil	16,065	26,451	31,500	17,000	35,000	18,000
100-46-5215	Senior Services - Telephone	4,405	4,302	4,350	5,000	5,000	-
100-46-5225	Senior Services - Supplies	857	1,555	4,770	500	1,000	500
100-46-5235	Senior Services - Postage & Printing	2,835	2,060	1,000	7,000	7,000	-
100-46-5290	Senior Services - Other General Expenses	434	372	21	2,000	2,000	-
100-46-5300	Senior Services - Professional Services	2,202	2,575	3,250	3,000	4,000	1,000
100-46-5400	Senior Services - Repairs & Maintenance	106,133	120,254	107,575	110,000	110,000	-
100-46-5405	Senior Services - Copier Maintenance	277	257	450	1,000	1,000	-
100-46-5505	Senior Services - Equipment Lease	5,400	7,200	7,800	15,000	15,000	-
100-46-5625	Senior Services - Internal Service Fund charges	15,523	13,122	11,588	11,885	12,167	282
100-46-5800	Senior Services- Capital Outlay	-	25,000	-	-	-	-
100-46-5895-01	Senior Services - COVID-19	61	-	-	-	-	-
Department Total		<u>\$ 495,177</u>	<u>\$ 595,231</u>	<u>\$ 640,509</u>	<u>\$ 624,643</u>	<u>\$ 739,893</u>	<u>\$ 115,250</u>

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Other City Departments

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

City of Berwyn
 2023 Budgeted Expenditures by Department
 Statutory
 12/31/2023

Account Number		2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Budget Change
Benefits	To be allocated to various departments:						
100-17-5035	Benefit Pool	\$ (24,043)	\$ 145,395	\$ 98,290	\$ 15,000	\$ 115,000	\$ 100,000
100-17-5210	Vehicle Gas & Oil	-	-	-	-	-	
100-17-5290	Other General Expenses Auditing/Actuarial/Diversity and Inclusion	12,630	10,642	11,000	11,000	11,000	-
100-17-5300-01	Training expense	45,031	62,213	58,000	57,489	200,000	142,511
100-17-5300-09	Payroll Services	-	-	-	-	-	
100-17-5300-10	New World Maintenance	54,042	50,912	59,000	58,618	60,000	1,382
100-17-5710	Bad debt expense	-	1,395	2,000	-	2,000	2,000
Department Total		<u>\$ 87,660</u>	<u>\$ 270,557</u>	<u>\$ 228,290</u>	<u>\$ 142,107</u>	<u>\$ 388,000</u>	<u>\$ 245,893</u>

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Library

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

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Library

PROGRAM MANAGER:

Director of Library Services

PROGRAM DESCRIPTION:

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

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

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

SERVICES:

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

**City of Berwyn
Library Fund
2023 Budget**

Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change
Revenues							
205-40-4000	Library - Property Tax Revenue	\$ 3,357,075	\$ 3,329,923	\$ 3,392,808	\$ 3,392,808	\$ 4,242,808	\$ 850,000
205-40-4350	Library - Book Fines	6,570	14,240	16,989	2,000	2,000	-
205-40-4400	Library - Grant Revenue	95,821	10,000	30,815	35,000	32,500	(2,500)
205-40-4415	Library - Copier Revenue	5,159	2,947	11,319	14,000	15,000	1,000
205-40-4420	Library - Per Capita Revenue	-	70,821	83,569	81,000	84,473	3,473
205-40-4430	Library - Building Revenue	6,813	4,747	690	9,000	5,000	(4,000)
205-40-4800	Library - Interest Income	4,580	6,120	7,570	3,000	4,800	1,800
205-40-4835	Library - Other Misc Revenue	2,000	-	-	-	-	-
205-40-4250	Library-Reimbursements	-	35,000	-	-	-	-
	Total Library Revenues	<u>3,478,018</u>	<u>3,473,798</u>	<u>3,543,760</u>	<u>3,536,808</u>	<u>4,386,581</u>	<u>849,773</u>
Expenditures							
205-40-5000	Library - Salaries	\$ 1,776,047	\$ 1,726,434	\$ 1,701,321	\$ 1,849,779	\$ 2,100,044	\$ 250,265
205-40-5010	Library - Overtime	-	-	301	2,000	2,000	-
205-40-5025	Library - Stipends Other	5,275	10,250	119,838	12,600	27,000	14,400
205-40-5030	Library - Sick Day Buy Back	33,853	22,659	19,969	29,279	33,000	3,721
205-40-5035	Library - Benefits	853,985	814,291	763,346	907,062	999,111	92,049
205-40-5040	Library - Tuition Reimbursement	8,880	8,620	663	15,000	10,000	(5,000)
205-40-5105	Library - Community Programs	31,118	34,536	33,563	35,000	47,500	12,500
205-40-5200-09	Library - Director Expense	-	-	237	600	600	-
205-40-5200-10	Library - Board Expense	709	8,000	5,097	15,000	20,000	5,000
205-40-5205	Library - Utilities	11,837	12,616	16,053	15,000	19,000	4,000
205-40-5210	Library - Vehicle Gas & Oil	180	187	439	250	1,000	750
205-40-5215	Library - Telephone	26,878	17,445	29,558	23,000	32,000	9,000
205-40-5220	Library - Training, Dues, & Publications	11,459	6,990	10,913	18,000	20,000	2,000
205-40-5225	Library - Supplies	71,565	77,185	174,388	106,000	129,473	23,473
205-40-5235	Library - Postage & Printing	206	1,972	2,020	2,400	2,800	400
205-40-5245	Library - Books	213,431	229,864	250,566	250,000	295,000	45,000
205-40-5250	Library - Audio Visual	21,076	26,959	17,759	32,000	26,000	(6,000)
205-40-5255	Library - Periodicals	14,135	10,312	10,925	12,500	12,500	-
205-40-5290	Library - Other General Expenses	6,462	606	508	5,000	2,000	(3,000)
205-40-5400	Library - Repairs & Maintenance	110,134	127,041	105,430	140,000	150,000	10,000
205-40-5520	Library - Computer System	46,278	46,362	47,045	60,000	60,000	-

**City of Berwyn
Library Fund
2023 Budget**

<u>Account Number</u>	<u>Account Name</u>	<u>2020 Balance</u>	<u>2021 Balance</u>	<u>2022 Projected</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Requested Budget Change</u>
205-40-5525	Library - Computer Support Databases	29,245	50,380	39,407	60,000	60,000	-
205-40-5625	Library - Internal Service Fund Charge	39,192	53,841	19,857	20,366	20,850	484
205-40-5660	Library - Promotions	11,344	12,844	9,187	11,500	13,000	1,500
205-40-5665	Library - Reciprocal Borrowing	1,746	1,657	1,084	2,000	2,000	-
205-40-5800	Library - Capital Improvement	148,645	148,457	94,759	150,000	250,000	100,000
205-40-5895-01	Library - COVID-19	29,837	1,394	-	-	-	-
	Total Library Expenditures	<u>3,503,517</u>	<u>3,450,902</u>	<u>3,474,233</u>	<u>3,774,336</u>	<u>4,334,878</u>	<u>560,542</u>
	Revenues Less Expenditures	(25,499)	22,896	69,527	(237,528)	51,703	<u>\$ 289,231</u>
	Fund Balance Beginning	<u>1,703,972</u>	<u>1,678,473</u>	<u>1,701,369</u>	<u>1,701,369</u>	<u>1,770,896</u>	
	Projected Ending Fund Balance	<u>\$ 1,678,473</u>	<u>\$ 1,701,369</u>	<u>\$ 1,770,896</u>	<u>\$ 1,463,841</u>	<u>\$ 1,822,599</u>	

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Community Development

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

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For the Fiscal Year Beginning January 1, 2023

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
2023 Budget**

Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Budget Change
Revenues							
210-4400	Grant Income	\$ 575,773	\$ 1,003,501	\$ 1,622,567	\$ 3,474,168	\$ 2,829,809	\$ (644,359)
210-4405	Loan Repayments	105,233	227,196	63,953	-	-	-
210-4800	Interest Income	2	1	42	-	-	-
210-4900	Transfer From Other Funds	-	179,207	-	-	5,845	5,845
210-42-4835	Miscellaneous Revenues	-	235	-	-	-	-
	Total Community Development Revenues	681,008	1,410,140	1,686,562	3,474,168	2,835,654	(638,514)
Administration							
210-42-5000	Community Development - Salaries	\$ 163,451	\$ 166,640	\$ 171,473	\$ 171,467	\$ 176,191	\$ 4,724
210-42-5010	Community Development - Overtime	-	-	-	-	-	-
210-42-5025	Community Development - Stipends Other	1,200	1,300	7,500	1,200	1,200	-
210-42-5030	Community Development - Sick Day Buy Back	6,996	5,670	5,826	7,653	7,863	210
210-42-5035	Community Development - Benefits	94,398	96,308	83,105	90,197	91,067	870
210-42-5205	Community Development - Utilities	4,313	1,341	(622)	-	-	-
210-42-5210	Community Development - Vehicle Gas & Oil	-	-	-	-	-	-
210-42-5215	Community Development - Telephone	1,054	1,445	1,462	1,320	1,800	480
210-42-5220	Community Development - Training, Dues, & Publications	-	-	-	7,150	3,850	(3,300)
210-42-5225	Community Development - Supplies	706	854	686	1,500	1,500	-
210-42-5235	Community Development - Postage & Printing	5,304	4,625	6,110	4,500	4,900	400
210-42-5290	Community Development - Other General Expenses	28	30	9	35,478	31,184	(4,294)
210-42-5300	Community Development - Professional Services	25,398	17,759	7,668	26,700	16,200	(10,500)
210-42-5400	Community Development - Repairs & Maintenance	241,170	730,421	1,329,342	1,688,908	1,081,642	(607,266)
210-42-5405	Community Development - Copier Maintenance	76	59	51	600	600	-
210-42-5625	Community Development - Internal Service Fund	12,776	10,296	9,389	9,630	9,859	229
210-42-5895	Community Development - COVID 19	-	-	-	1,050,085	1,050,085	-
	Total Administration	556,870	1,036,748	1,621,999	3,096,388	2,477,941	(618,447)
Program Expenditures							
210-42-5105	Community Development - Community Programs	127,743	135,356	60,438	377,585	356,872	(20,713)
	Total Community Development Expenditures	684,613	1,172,104	1,682,437	3,473,973	2,834,813	(639,160)
	Revenues Less Expenditures	\$ (3,605)	\$ 238,036	\$ 4,125	\$ 195	\$ 841	\$ 646
	Fund Balance Beginning	(238,037)	(241,642)		(3,606)	519	
	Projected Ending Fund Balance	\$ (241,642)	\$ (3,606)	\$ 519	\$ (3,411)	1,360	

**City of Berwyn
2023
Annual Budget**

For the Fiscal Year Beginning January 1, 2023

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
2023
Annual Budget**

For the Fiscal Year Beginning January 1, 2023

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
2023 Budget**

Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget
Revenues							
255-4055	Foreign Fire - Insurance Tax	\$ 48,528	\$ 56,407	\$ 55,000	\$ 56,240	\$ 66,531	\$ 10,291
	Total Foreign Fire Revenues	<u>48,528</u>	<u>56,407</u>	<u>55,000</u>	<u>56,240</u>	<u>66,531</u>	<u>10,291</u>
Expenditures							
255-5220	Foreign Fire - Training, Dues, & Publications	\$ -	\$ -	\$ 9,500	\$ 10,000	\$ 12,000	\$ 2,000
255-5225	Foreign Fire - Supplies	8,631	8,468	7,900	8,000	10,000	2,000
255-5290	Foreign Fire - Other General Expenses	6,855	6,676	4,900	5,000	5,000	-
255-5300	Foreign Fire - Professional Services	-	-	-	-	3,000	3,000
255-5400	Foreign Fire - Repairs	501	870	7,800	8,000	8,000	-
255-5500	Foreign Fire - Equipment	34,068	22,277	23,000	24,000	27,000	3,000
255-5800	Foreign Fire - Capital	-	-	1,751	1,240	1,531	291
	Total Foreign Fire Expenditures	<u>50,055</u>	<u>38,291</u>	<u>54,851</u>	<u>56,240</u>	<u>66,531</u>	<u>10,291</u>
	Revenues Less Expenditures	(1,527)	18,116	149	-	-	<u>\$ -</u>
	Fund Balance Beginning	<u>58,854</u>	<u>57,327</u>	<u>75,443</u>	<u>75,443</u>	<u>75,592</u>	
	Projected Ending Fund Balance	<u>\$ 57,327</u>	<u>\$ 75,443</u>	<u>\$ 75,592</u>	<u>\$ 75,443</u>	<u>\$ 75,592</u>	

**City of Berwyn
2023
Annual Budget**

For the Fiscal Year Beginning January 1, 2023

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
2023 Budget**

<u>Account Number</u>	<u>Account Name</u>	<u>2020 Balance</u>	<u>2021 Balance</u>	<u>2022 Projected</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Requested Budget Change</u>
Revenues							
215-4250	MFT - Reimbursements	\$ -	\$ 185,745	\$ -	\$ -	\$ -	\$ -
215-4400	MFT - Grant Revenue	1,244,640	1,244,639	1,244,640	1,244,639	622,319	(622,320)
215-4410	MFT - State Allotment	2,160,371	2,288,066	2,065,884	1,500,000	1,500,000	-
215-4800	MFT - Interest Income	24,904	2,212	48,530	-	-	-
	Total MFT Revenues	<u>3,429,915</u>	<u>3,720,662</u>	<u>3,359,054</u>	<u>2,744,639</u>	<u>2,122,319</u>	<u>(622,320)</u>
Expenditures							
215-5205	MFT - Utilities	\$ 408,625	\$ 421,375	\$ 394,107	\$ 425,000	\$ 425,000	\$ -
215-5210	MFT-Vehicle Gas & Oil	-	-	75	-	-	-
215-5225-05	MFT - Rock Salt	228,989	156,422	178,770	250,000	250,000	-
215-5300	MFT - Professional services	611,447	7,734	367,874	110,000	110,000	-
215-5400	MFT - Repair & Maintenance	56,346	-	27,210	-	-	-
215-5400-02	MFT - Repair & Maintenance Street/Sidewalk	476,740	1,989,488	1,062,682	1,400,000	1,400,000	-
215-5400-03	MFT - Repair & Maintenance Traffic Control	323,356	521,840	278,666	550,000	550,000	-
	Total MFT Expenditures	<u>2,105,503</u>	<u>3,096,859</u>	<u>2,309,384</u>	<u>2,735,000</u>	<u>2,735,000</u>	<u>-</u>
	Revenues less Expenditures	1,324,412	623,803	1,049,670	9,639	(612,681)	<u>\$ (622,320)</u>
	Fund Balance Beginning	<u>1,979,676</u>	<u>3,304,088</u>	<u>3,927,891</u>	<u>3,927,891</u>	<u>4,977,561</u>	
	Projected Ending Fund Balance	<u>\$ 3,304,088</u>	<u>\$ 3,927,891</u>	<u>\$ 4,977,561</u>	<u>\$ 3,937,530</u>	<u>\$ 4,364,880</u>	

**City of Berwyn
2023
Annual Budget**

For the Fiscal Year Beginning January 1, 2023

**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
2023 Budget**

Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change
Revenues							
220-4000	Property Taxes - South Berwyn TIF	\$ 1,091,754	\$ 1,514,890	\$ 1,007,704	\$ 1,124,507	\$ 1,041,543	\$ (82,964)
220-4800	Interest Income	1,813	24,793	23,351	-	-	-
220-4915	Debt Proceeds	<u>7,140,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total South Berwyn TIF Revenues	<u>8,233,567</u>	<u>1,539,683</u>	<u>1,031,055</u>	<u>1,124,507</u>	<u>1,041,543</u>	<u>(82,964)</u>
Expenditures							
220-5200	TIF Management Services - BDC	\$ 219,190	\$ 367,663	\$ 228,165	\$ 301,021	\$ 301,560	\$ -
220-5700	Principal Expenses-2020 TIF Revenue Bond	-	-	345,000	345,000	400,000	55,000
220-5705	Interest Expenses-2020 TIF Revenue Bond	-	310,936	305,200	305,200	291,400	(13,800)
220-5790	Bond Issuance Cost	244,820	-	-	-	-	-
220-5800	South Berwyn Corridor TIF - Expenses	102,771	131,417	172,362	222,348	137,966	(84,382)
220-5800-61	Capital Outlay Depot Street Improvements	-	-	453,788	-	2,500,000	2,500,000
220-5900	Transfer to Bond & Interest for Garage Debt/Ridgeland TIF	<u>536,167</u>	<u>586,190</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total South Berwyn TIF Expenditures	<u>1,102,948</u>	<u>1,396,206</u>	<u>1,504,515</u>	<u>1,173,569</u>	<u>3,630,926</u>	<u>2,456,818</u>
	Revenues less Expenditures	7,130,619	143,477	(473,460)	(49,062)	(2,589,383)	<u>\$ (2,539,782)</u>
	Fund Balance Beginning	<u>122,841</u>	<u>7,253,460</u>	<u>7,396,937</u>	<u>7,396,937</u>	<u>6,923,477</u>	
	Projected Ending Fund Balance	<u>\$ 7,253,460</u>	<u>\$ 7,396,937</u>	<u>\$ 6,923,477</u>	<u>\$ 7,347,875</u>	<u>\$ 4,334,094</u>	

**City of Berwyn
2023
Annual Budget**

For the Fiscal Year Beginning January 1, 2023

**Ridgeland
Tax Increment Financing District**

This fund is used to accumulate tax increment generated by the Ridgeland 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 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
2023 Budget**

Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change
Revenues							
221-4000	Taxes -Property	\$ -	\$ 13,175	\$ 7,246	\$ -	\$ -	\$ -
221-4900	Transfer from Other Funds	-	50,000	-	-	-	-
221-4250	Interest Income/Expense	-	(13)	(6)	-	-	-
	Total Ridgeland TIF Revenues	<u>-</u>	<u>63,162</u>	<u>7,240</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures							
221-5800	Ridgeland TIF - Expenses	<u>2,025</u>	<u>17,118</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Ridgeland TIF Expenditures	<u>2,025</u>	<u>17,118</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Revenues less Expenditures	(2,025)	46,044	7,240	-	-	<u>\$ -</u>
	Fund Balance Beginning	<u>-</u>	<u>(2,025)</u>	<u>44,019</u>	<u>51,259</u>	<u>51,259</u>	
	Projected Ending Fund Balance	<u>\$ (2,025)</u>	<u>\$ 44,019</u>	<u>\$ 51,259</u>	<u>\$ 51,259</u>	<u>\$ 51,259</u>	

**City of Berwyn
2023
Annual Budget**

For the Fiscal Year Beginning January 1, 2023

**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
2023 Budget**

Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Change
Revenues							
223-4000	Property Taxes - Harlem Ave.	\$ 2,008,185	\$ 1,680,352	\$ 2,225,939	\$ 1,591,350	\$ 2,290,148	\$ 698,798
223-4800	Interest Income	1,598	4,292	8,419	-	-	-
	Total Harlem TIF Revenues	<u>2,009,783</u>	<u>1,684,644</u>	<u>2,234,358</u>	<u>1,591,350</u>	<u>2,290,148</u>	<u>698,798</u>
Expenditures							
223-5200	TIF Management Services - BDC	\$ 277,516	\$ 463,505	\$ 283,891	\$ 381,122	\$ 401,047	\$ 19,925
223-5700	TIF Principal Expenses	112,528	117,789	123,067	123,067	128,582	5,515
223-5705	TIF Interest Expenses	60,634	55,374	50,096	50,096	44,581	(5,515)
223-5800	Harlem Avenue - TIF Expenses	337,681	344,488	418,032	1,037,065	1,715,938	678,873
	Total Harlem TIF Expenditures	<u>788,359</u>	<u>981,156</u>	<u>875,086</u>	<u>1,591,350</u>	<u>2,290,148</u>	<u>698,798</u>
	Revenues less Expenditures	1,221,424	703,488	1,359,272	-	-	<u>\$ -</u>
	Fund Balance Beginning	<u>(217,202)</u>	<u>1,004,222</u>	<u>1,707,710</u>	<u>1,707,710</u>	<u>3,066,982</u>	
	Projected Ending Fund Balance	<u>\$ 1,004,222</u>	<u>\$ 1,707,710</u>	<u>\$ 3,066,982</u>	<u>\$ 1,707,710</u>	<u>\$ 3,066,982</u>	

**City of Berwyn
2023
Annual Budget**

For the Fiscal Year Beginning January 1, 2023

**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
2023 Budget**

Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change
Revenues							
230-4000	Property Taxes - Roosevelt Road	\$ 716,123	\$ 734,010	\$ 602,835	\$ 737,607	\$ 620,068	\$ (117,539)
230-4800	Interest Income	778	1,110	1,231	-	-	-
	Total Roosevelt TIF Revenues	<u>716,901</u>	<u>735,120</u>	<u>604,066</u>	<u>737,607</u>	<u>620,068</u>	<u>(117,539)</u>
Expenditures							
230-5200	TIF Management Services - BDC	\$ 127,691	\$ 233,931	\$ 147,169	\$ 193,357	\$ 199,158	\$ 5,801
230-5700	Debt Expenses	-	300,000	-	-	-	-
230-5705	TIF Interest Expenses	15,000	1,250	-	-	-	-
230-5800	Roosevelt Road - TIF Expenses	102,679	578,408	153,527	544,249	537,311	(6,938)
230-5900	Transfer to Bond and Interest	<u>286,825</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Roosevelt TIF Expenditures	<u>532,195</u>	<u>1,113,589</u>	<u>300,696</u>	<u>737,606</u>	<u>736,469</u>	<u>(1,137)</u>
	Revenues less Expenditures	184,706	(378,469)	303,371	1	(116,401)	<u>\$ (116,402)</u>
	Fund Balance Beginning	<u>195,692</u>	<u>380,398</u>	<u>1,929</u>	<u>1,929</u>	<u>305,300</u>	
	Projected Ending Fund Balance	<u>\$ 380,398</u>	<u>\$ 1,929</u>	<u>\$ 305,300</u>	<u>\$ 1,930</u>	<u>\$ 188,899</u>	

**City of Berwyn
2023
Annual Budget**

For the Fiscal Year Beginning January 1, 2023

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
2023 Budget**

<u>Account Number</u>	<u>Account Name</u>	<u>2020 Balance</u>	<u>2021 Balance</u>	<u>2022 Projected</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Requested Budget Change</u>
Revenues							
400-26-4250	Public Works - Reimbursements	\$ 7,441	\$ 215,436	\$ -	\$ -	\$ -	-
400-4800	Interest Income	1,510	291	124	-	-	-
400-4900	Transfer from Other Funds	-	880,000	870,000	280,000	-	(280,000)
400-4915	Capital Lease Proceeds	-	971,504	-	-	-	-
	Total Capital Projects Revenues	<u>8,951</u>	<u>2,067,231</u>	<u>870,124</u>	<u>280,000</u>	<u>-</u>	<u>(280,000)</u>
Expenditures							
400-18-5800	Fire Capital	\$ 253,524	\$ 971,504	\$ 44,957	\$ -	\$ 350,000	\$ 350,000
400-20-5800	Police Capital	375,042	207,894	194,129	230,000	300,000	70,000
400-26-5800	Public Works Capital	253,103	157,268	-	150,000	225,000	75,000
400-32-5800	Recreation Capital	-	-	142,884	100,000	225,000	125,000
	Total Capital Projects Expenditures	<u>881,669</u>	<u>1,336,666</u>	<u>381,970</u>	<u>480,000</u>	<u>1,100,000</u>	<u>620,000</u>
	Revenues Less Expenditures	(872,718)	730,565	488,154	(200,000)	(1,100,000)	<u>\$ (900,000)</u>
	Net Assets Beginning	<u>1,141,030</u>	<u>268,312</u>	<u>998,877</u>	<u>998,877</u>	<u>1,487,031</u>	
	Projected Ending Net Assets	<u>\$ 268,312</u>	<u>\$ 998,877</u>	<u>\$ 1,487,031</u>	<u>\$ 798,877</u>	<u>\$ 387,031</u>	

**City of Berwyn
2023
Annual Budget**

For the Fiscal Year Beginning January 1, 2023

American Rescue Plan Act (ARPA)

PROGRAM MANAGER: City Administration

PROGRAM DESCRIPTION:

The American Rescue Plan was enacted by the federal government in March 11, 2021 to provide needed relief to state, local, and Tribal governments to enable them to continue to support the public health response and lay the foundation for a strong and equitable economic recovery.

It allowed local governments to address the revenue losses they have experienced as a result of the COVID 19 global pandemic including covering the costs incurred due responding to the public health emergency and provide support for a recovery – including through assistance to households, small businesses and nonprofits, aid to impacted industries, and support for essential workers. It provides resources for state, local, and Tribal governments to invest in infrastructure, including water, sewer, and broadband services.

In 2021, the City of was allocated about \$32 million of which \$16 million was received. The remaining \$16 million was in June.

The City has presented the plan and obtained approval from City Council to direct the ARP funds toward the following eligible expenditures:

1. Costs to respond to the public health emergency with respect to COVID-19 or its negative economic impacts, including assistance to households, small businesses and nonprofits, or aid to impacted industries such as tourism, travel and hospitality;
2. Costs to respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers of the municipality that perform essential work, or by providing grants to eligible employers that have eligible workers who perform essential work;
3. Costs for the provision of government services to the extent of the reduction in revenue of a municipality due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year of the municipality; or,
4. Costs to make necessary investments in water, sewer and broadband infrastructure.

**City of Berwyn
American Rescue Plan Act (ARPA)
2023 Budget**

Account Number	Account Name	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change
Revenues						
410-4400	ARP Allocation Grant Revenue	\$ 208,209	\$ 676,791	\$ 15,950,000	\$ 15,435,000	14,758,209
410-4800	Interest Income	1,028	450,000	10,000	350,000	(100,000)
	Total Capital Projects Revenues	209,237	1,126,791	15,960,000	15,785,000	14,658,209
Expenditures						
410-16-5800	IT Capital	\$ -	\$ 223,193	\$ 1,525,000	\$ 360,000	\$ 136,807
410-18-5800	Fire Capital	-	97,886	1,260,000	1,600,000	1,502,114
410-20-5800	Police Capital	208,209	355,712	4,126,671	12,475,000	12,119,288
410-26-5800	Public Works Capital	-	-	24,802,000	1,000,000	1,000,000
	Total Capital Projects Expenditures	208,209	676,791	31,713,671	15,435,000	14,758,209
	Revenues Less Expenditures	1,028	450,000	(15,753,671)	350,000	(100,000)
	Net Assets Beginning	-	1,028	15,764,699	451,028	
	Projected Ending Net Assets	<u>\$ 1,028</u>	<u>\$ 451,028</u>	<u>\$ 11,028</u>	<u>\$ 801,028</u>	
	Deferred Revenue (Grant Funds Received less Expenditures	\$ 15,763,671	31,058,777	21,879	15,623,777	

**City of Berwyn
2023
Annual Budget**

For the Fiscal Year Beginning January 1, 2023

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
2023 Budget**

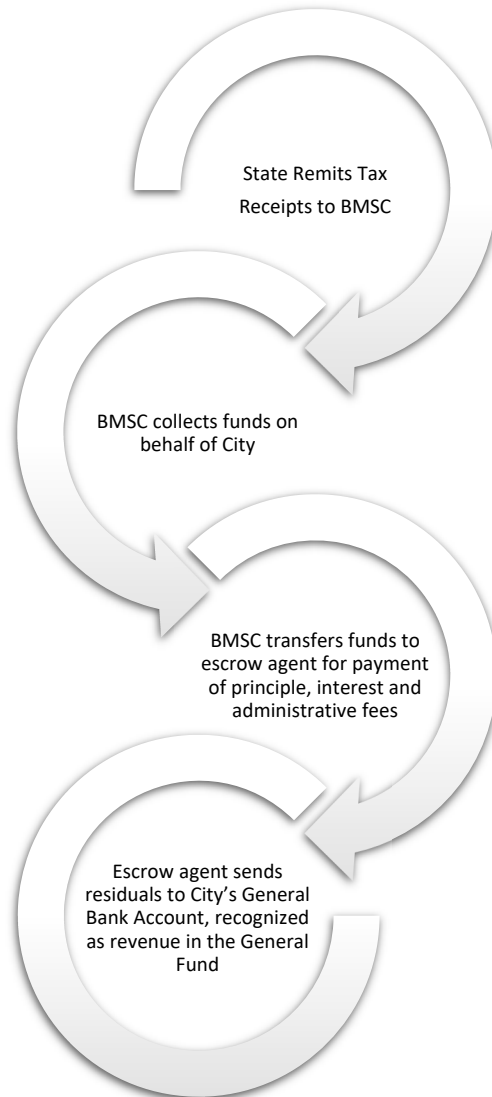
Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change
Revenues							
300-4000	Bond & Interest - Property Tax Revenue	\$ 7,632,647	\$ 8,053,803	\$ 8,603,161	\$ 8,603,161	\$ 9,103,161	\$ 500,000
300-4800	Interest Income	6,796	738	277	-	-	-
300-4915	Bond/Line of Credit Proceeds	3,850,000	3,000,000	15,264,815	15,264,814	-	(15,264,814)
300-4917	Bond Premiums	-	-	-	-	-	-
300-4900	Transfer from Other Funds	2,108,931	1,822,129	1,646,464	1,651,464	1,560,464	(91,000)
	Total Debt Service Revenues	<u>13,598,374</u>	<u>12,876,670</u>	<u>25,514,717</u>	<u>25,519,439</u>	<u>10,663,625</u>	<u>(14,855,814)</u>
Expenditures							
300-5200	Administrative Expenses	\$ 23,700	\$ 2,330	\$ 34,317	\$ 43,000	\$ 15,000	\$ (28,000)
300-5700	Principal Expense	157,634	-	17,500,000	6,850,000	-	(6,850,000)
300-5705	Interest Expense	34,692	133,789	126,052	8,590	-	(8,590)
300-5700-02	Principal G.O. Bonds Series 1999/2009 Series	-	-	-	-	-	-
300-5705-02	Interest G.O. Bonds Series 1999/2009 Series	-	-	-	-	-	-
300-5700-04	Principal G.O. Bonds Series 2002A	-	-	-	-	-	-
300-5700-08	Principal G.O. Bond Series 2007A	-	-	-	900,000	-	(900,000)
300-5705-07	Interest G.O. Bond Series 2007A	45,000	45,000	-	8,750	-	(8,750)
300-5700-08	Principal G.O. Bond Series 2007B	2,905,000	3,255,000	550,000	550,000	-	(550,000)
300-5705-08	Interest G.O. Bond Series 2007B	388,509	220,310	31,845	31,845	-	(31,845)
300-5700-09	Principal G.O. Bond Series 2008	-	-	-	2,100,000	-	(2,100,000)
300-5705-09	Interest G.O. Bond Series 2008	92,400	92,400	-	14,117	-	(14,117)
300-5700-08	Principal G.O. Bond Series 2007A	-	-	-	345,000	-	(345,000)
300-5705-10	Interest G.O. Bonds Series 2009	16,388	16,388	-	2,504	-	(2,504)
300-5700-11	Principal G.O. Bonds Series 2010	4,050,000	-	-	3,680,000	-	(3,680,000)
300-5705-11	Interest G.O. Bonds Series 2010	354,500	154,000	-	27,691	-	(27,691)
300-5700-12	Principal G.O. Bonds Series 2011	-	3,000,000	-	3,625,000	-	-
300-5705-12	Interest G.O. Bonds Series 2011	235,350	235,350	-	24,234	-	(24,234)
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	-
300-5705-16	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	1,629,623	360
300-5705-18	Interest G.O. Bonds Series 2015B	189,094	189,094	189,094	189,094	213,500	24,406
300-5700-20	Principal G.O. Bonds Series 2016A	285,000	-	-	-	3,055,000	3,055,000
300-5705-20	Interest G.O. Bonds Series 2016A	885,025	873,625	873,625	873,625	873,625	-
300-5705-24	Interest Expense 2022 B Series	-	-	306,000	306,000	360,000	-
300-5705-50	Pension Bond Expense	-	-	2,961,397	2,961,397	3,483,996	522,599
300-5790	Bond Issuance Cost	-	64,950	429,178	-	-	-
300-5905	Transfer to Escrow	-	-	-	-	-	-
	Total Debt Service Expenditures	<u>12,067,900</u>	<u>10,687,844</u>	<u>25,407,116</u>	<u>24,946,455</u>	<u>10,407,089</u>	<u>(10,968,366)</u>
	Revenues Less Expenditures	1,530,474	2,188,826	107,601	572,984	256,536	<u>\$ (3,887,448)</u>
	Fund Balance Beginning	<u>(47,156,847)</u>	<u>(45,626,373)</u>	<u>(43,437,547)</u>	<u>(43,437,547)</u>	<u>(43,329,946)</u>	
	Projected Ending Fund Balance	<u>\$ (45,626,373)</u>	<u>\$ (43,437,547)</u>	<u>\$ (43,329,946)</u>	<u>\$ (42,864,563)</u>	<u>\$ (43,073,410)</u>	

**City of Berwyn
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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)
2023 Budget

Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Change
Revenues							
305-4010	BMSC - Taxes - State Income	\$ 6,239,091	\$ 7,667,702	\$ 9,400,741	\$ 7,250,000	\$ 9,488,756	\$ 2,238,756
305-4011	BMSC - Taxes - State Local Use	2,529,919	2,181,162	2,280,945	2,100,000	2,326,564	226,564
305-4015	BMSC - Taxes - Taxes - 1% State Sales	4,392,484	5,676,562	5,870,770	5,400,000	5,988,186	588,186
305-4020	BMSC - Taxes - Taxes - Home Rule Sales	4,570,878	6,875,174	7,268,293	6,000,000	7,275,659	1,275,659
305-4800	BMSC - Interest Income	10,287	944	25,000	200	50,000	49,800
	Total BMSC Revenues	<u>\$ 17,742,659</u>	<u>\$ 22,401,544</u>	<u>\$ 24,845,749</u>	<u>\$ 20,750,200</u>	<u>\$ 25,129,165</u>	<u>\$ 4,378,965</u>
Expenditures							
305-5300	Professional Services	\$ 89,850	\$ 90,636	\$ 94,284	\$ 97,340	\$ 103,450	\$ 6,110
305-5705-22	Interest Expense 2019 Series	4,462,342	4,462,342	4,462,342	4,462,342	4,462,342	-
305-5900	Transfer to Other Funds (Gen Fund)	12,972,058	16,835,559	20,311,007	16,190,518	20,563,372	4,372,854
305-5901	Deferred Outflow Amortization	<u>2,004,683</u>	<u>2,004,683</u>	<u>2,004,683</u>	<u>2,004,683</u>	<u>2,004,683</u>	<u>-</u>
	Total BMSC Expenditures	<u>\$ 19,528,933</u>	<u>\$ 23,393,220</u>	<u>\$ 26,872,316</u>	<u>\$ 22,754,883</u>	<u>\$ 27,133,847</u>	<u>\$ 4,372,854</u>
	Revenues Less Expenditures	\$ (1,786,274)	\$ (991,676)	\$ (2,026,567)	\$ (2,004,683)	\$ (2,004,682)	\$ 6,111
	Fund Balance Beginning	<u>83,928,401</u>	<u>82,142,127</u>	<u>82,142,127</u>	<u>82,142,127</u>	<u>80,115,560</u>	
	Projected Ending Fund Balance	<u>\$ 82,142,127</u>	<u>\$ 81,150,451</u>	<u>\$ 80,115,560</u>	<u>\$ 80,137,444</u>	<u>\$ 78,110,878</u>	

**City of Berwyn
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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.

Additionally, the fund captures the proceeds and disbursements of the 2022 Police and Fire Pension Bond issued in January 2022. Unlike the securitization bond issued in 2019, the principal and interest payment due will be recorded in the City's Debt Service Fund.

**City of Berwyn
Public Safety Pension Funding Fund (PSPF)
2023 Budget**

Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Change
Revenues							
310-18-4000	PSPF - Taxes - Fire Pension Property Taxes	\$ 1,234,622	\$ 1,417,571	\$ 1,063,489	\$ 1,444,753	\$ 1,375,691	\$ (69,062)
310-20-4000	PSPF - Taxes - Police Pension Property Taxes	1,486,832	1,539,648	1,153,254	1,569,008	1,643,022	74,014
310-4800	PSPF - Interest Income	1,639	39	35	-	-	-
310-4900	Transfer In- Berwyn Securitization Deferred Outflow	718,744	718,744	718,744	718,744	718,744	-
310-4915	Transfer In- Pension Bond Proceeds	-	-	85,949,805	83,223,700	-	(83,223,700)
	Total PSPF Revenues	<u>\$ 3,441,837</u>	<u>\$ 3,676,002</u>	<u>\$ 88,885,327</u>	<u>\$ 86,956,205</u>	<u>\$ 3,737,457</u>	<u>\$ (83,218,748)</u>
Expenditures							
310-18-5045	Fire Pension Expense	\$ 1,234,622	\$ 1,417,589	\$ 46,248,232	\$ 46,629,479	\$ 1,375,691	\$ (45,253,788)
310-20-5045	Police Pension Expense	1,486,832	1,539,669	33,192,246	33,607,982	1,643,022	(31,964,960)
310-5200	PSPF Administrative Expense	-	-	-	-	-	-
	Total PSPF Expenditures	<u>2,721,454</u>	<u>2,957,258</u>	<u>79,440,478</u>	<u>80,237,461</u>	<u>3,018,713</u>	<u>(77,218,748)</u>
	Revenues Less Expenditures	720,383	718,744	9,444,849	6,718,744	718,744	<u>\$ (6,000,000)</u>
	Fund Balance Beginning	<u>(29,629,162)</u>	<u>(28,908,779)</u>	<u>(28,190,035)</u>	<u>(28,190,035)</u>	<u>(18,745,186)</u>	
	Projected Ending Fund Balance	<u>\$ (28,908,779)</u>	<u>\$ (28,190,035)</u>	<u>\$ (18,745,186)</u>	<u>\$ (21,471,291)</u>	<u>\$ (18,026,442)</u>	

**City of Berwyn
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Annual Budget**

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Utilities Fund

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

**City of Berwyn
2023
Annual Budget**

For the Fiscal Year Beginning January 1, 2023

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
2023 Budget**

Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change
Revenues							
Water and Sewer Revenues							
500-4250	Reimbursements	-	-	-	-	-	-
500-4275	Water Sales - Commercial	4,112,390	4,413,297	4,749,922	5,099,769	5,507,751	407,982
500-4280	Water Sales - Residential	8,568,863	8,778,578	8,834,219	9,099,329	9,827,275	727,946
500-4285	Plumbing Inspection	-	-	-	-	-	-
500-4290	Sales, Meter	82,540	92,050	74,760	59,907	60,000	93
500-4355	Fines, Other	330,511	658,258	753,374	750,000	579,589	(170,411)
500-4800	Interest Income	(1,035)	(5,956)	(4,709)	2,000	3,000	1,000
500-4835	Miscellaneous	15,756	8,750	30,914	28,464	25,000	(3,464)
500-4900	Transfer from Other Funds	-	162,624	-	-	-	-
	Total Water and Sewer Revenues	13,109,025	14,107,601	14,438,480	15,039,469	16,002,615	963,146
Garbage Revenues							
500-36-4300	Fees - Garbage	\$ 4,979,895	\$ 5,105,672	\$ 5,293,286	\$ 5,351,981	\$ 5,512,540	\$ 160,559
500-36-4355	Fines - Garbage	95,978	167,113	248,818	150,000	250,000	100,000
	Total Garbage Revenues	5,075,873	5,272,785	5,542,104	5,501,981	5,762,540	260,559
	Total Utilities Fund Revenues	18,184,898	19,380,386	19,980,584	20,541,450	21,765,155	1,223,705
Expenditures							
Water and Sewer Expenditures							
500-44-5000	Water and Sewer - Salaries	\$ 1,146,184	\$ 1,266,645	\$ 1,104,818	\$ 1,441,509	\$ 1,236,924	\$ (204,585)
500-44-5010	Water and Sewer - Overtime	120,818	163,767	118,891	130,000	130,000	-
500-44-5015	Water and Sewer - Uniform Stipend	6,505	7,410	6,280	14,000	14,000	-
500-44-5020	Water and Sewer - Education Stipend	-	77	2,000	-	-	-
500-44-5025	Water and Sewer - Other Stipends	9,387	9,184	29,734	11,338	3,000	(8,338)
500-44-5030	Water and Sewer - Sick Day Buyback	47,036	31,759	91,965	28,333	31,117	2,784
500-44-5035	Water and Sewer - Benefits	698,680	535,352	583,808	816,870	715,604	(101,266)
500-44-5205	Water and Sewer - Utilities	54,239	53,260	60,747	74,030	74,030	-
500-44-5210	Water and Sewer - Vehicle Gas and Oil	36,476	63,202	75,000	65,000	80,000	15,000
500-44-5215	Water and Sewer - Telephone	9,068	18,007	25,199	9,000	18,000	9,000
500-44-5220	Water and Sewer - Training, Dues & Publications	6,503	11,040	1,851	25,000	25,000	-
500-44-5225	Water and Sewer - Supplies	178,725	327,741	423,292	332,057	387,000	54,943
500-44-5235	Water and Sewer - Postage & Printing	53,181	52,903	14,040	55,000	60,000	5,000
500-44-5290	Water and Sewer - Other General Expenses	4,014	12,214	8,879	5,000	5,000	-
500-44-5300	Water and Sewer - Professional Services	244,170	375,899	338,051	584,243	689,260	105,017
500-44-5400	Water and Sewer - Repairs & Maintenance	139,168	56,874	88,006	290,000	290,000	-
500-44-5405	Water and Sewer - Copier Maintenance	102	509	1,129	1,322	1,322	-
500-44-5500	Water and Sewer - Equipment	-	905	-	1,500	1,500	-
500-44-5505	Water and Sewer - Equipment Lease	35,253	20,453	26,269	76,042	186,000	109,958
500-44-5600	Water and Sewer - Cost of Water	7,251,252	7,557,721	8,105,214	7,714,333	8,510,475	796,142
500-44-5605	Water and Sewer - Water Chemical Treatment	6,962	1,320	25,772	27,685	27,685	-
500-44-5625	Water and Sewer - Internal Service Fund	242,189	295,306	138,396	141,945	145,316	3,371
500-44-5690	Water and Sewer - Interdepartmental Charge	1,276,234	1,291,641	1,312,500	1,312,500	1,312,500	-
500-44-5705	Water and Sewer - Interest Expense	310,364	305,448	338,788	338,788	938,788	600,000
500-44-5710	Water and Sewer - Bad Debt Expense	15,900	373,744	698,561	860,000	383,928	(476,072)
500-44-5800	Water and Sewer - Capital Outlay	(38,735)	15,000	828,228	800,000	800,000	-
500-44-5800-41	Water and Sewer - Residential Flood Mitigation Program	127,750	244,045	282,450	250,000	250,000	-
500-44-5850	Water and Sewer - Depreciation	1,265,729	1,286,085	-	-	-	-
500-44-5895-01	Water and Sewer - COVID-19	132	-	-	-	-	-
	Total Water and Sewer Expenditures	13,247,286	14,377,511	14,729,868	15,405,495	16,316,449	910,954
Garbage Expenditures							
500-36-5300	Garbage - Professional Services	\$ 4,747,533	\$ 4,868,713	\$ 4,988,621	\$ 5,061,256	\$ 5,236,913	\$ 175,657
	Total Garbage Expenditures	4,747,533	4,868,713	4,988,621	5,061,256	5,236,913	175,657
	Total Utilities Fund Expenditures	17,994,819	19,246,224	19,718,489	20,466,751	21,553,362	1,086,611
	Revenues Less Expenditures	190,079	134,162	262,095	74,699	211,793	\$ 137,094
	Net Assets Beginning (As Restated)	11,267,792	11,457,871	11,592,033	11,592,033	11,854,128	
	Projected Ending Net Assets	\$ 11,457,871	\$ 11,592,033	\$ 11,854,128	\$ 11,666,732	\$ 12,065,921	

**City of Berwyn
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Parking Garage Fund

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

**City of Berwyn
Parking Garage Fund
2023 Budget**

Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change
Revenues							
550-4120	Permits - Commuter Parking	\$ 23,250	\$ 17,625	\$ 19,500	\$ 25,000	\$ 20,000	\$ (5,000)
550-4125	Permits - Municipal Parking	-	-	-	-	-	-
550-4210	Commuter Permits	42,834	30,230	41,060	31,000	40,000	9,000
550-4815	Retail Rent	-	9,202	-	-	-	-
	Total Parking Garage Revenues	<u>66,084</u>	<u>57,057</u>	<u>60,560</u>	<u>56,000</u>	<u>60,000</u>	<u>4,000</u>
Expenditures							
550-5205	Utilities	\$ 13,878	\$ 13,693	\$ 19,389	\$ 14,000	\$ 20,000	\$ 6,000
550-5225	Supplies	-	-	-	1,000	1,000	-
550-5300	Professional Services	-	330	2,360	15,000	2,500	(12,500)
550-5400	Repairs & Maintenance	6,167	25,617	19,720	15,000	20,000	5,000
550-5625	Internal Service Charges	2,795	3,748	1,757	1,802	1,845	43
550-5850	Depreciation	226,365	219,497	219,497	-	-	-
	Total Parking Garage Expenditures	<u>249,205</u>	<u>262,885</u>	<u>262,723</u>	<u>46,802</u>	<u>45,345</u>	<u>(1,457)</u>
	Revenues Less Expenditures	(183,121)	(205,828)	(202,163)	9,198	14,655	<u>\$ 5,457</u>
	Net Assets Beginning	<u>9,912,760</u>	<u>9,729,639</u>	<u>9,523,811</u>	<u>9,523,811</u>	<u>9,321,648</u>	
	Projected Ending Net Assets	<u>\$ 9,729,639</u>	<u>\$ 9,523,811</u>	<u>\$ 9,321,648</u>	<u>\$ 9,533,009</u>	<u>\$ 9,336,303</u>	

**City of Berwyn
2023
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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
2023 Budget**

Account Number	Account Name	2020 Balance	2021 Balance	2022 Projected	2022 Budget	2023 Budget	Requested Budget Change
Revenues							
600-4250	Reimbursements	\$ 6,480	\$ -	\$ -	\$ -	\$ -	\$ -
600-4302	Interfund Charges	2,777,626	1,813,791	2,076,743	2,129,807	2,180,580	50,773
600-4800	Interest Income	1,092	(27)	-	-	-	-
	Total Revenues	<u>2,785,198</u>	<u>1,813,764</u>	<u>2,076,743</u>	<u>2,129,807</u>	<u>2,180,580</u>	<u>50,773</u>
Expenditures							
600-5630	Premiums - Liability Insurance	\$ 364,653	\$ 336,524	\$ 289,066	\$ 315,000	\$ 305,342	\$ (9,658)
600-5635	Premiums - Boiler Coverage	(100)	-	-	-	-	-
600-5640	Premiums - Property Insurance	148,753	188,679	179,806	190,000	192,000	2,000
600-5645	Premiums - Workmen's Compensation	151,470	157,703	237,774	215,000	240,000	25,000
600-5650	Claims - General Liability	216,072	593,146	96,272	321,085	344,709	23,624
600-5655	Claims - Workmen's Compensation	1,896,780	537,739	1,174,630	1,088,722	1,086,184	(2,538)
	Total Expenditures	<u>2,777,628</u>	<u>1,813,791</u>	<u>1,977,547</u>	<u>2,129,807</u>	<u>2,168,235</u>	<u>38,428</u>
	Revenues Less Expenditures	7,570	(27)	99,196	-	12,345	<u>\$ 12,345</u>
	Net Assets (Deficit) Beginning	<u>100,867</u>	<u>108,437</u>	<u>108,410</u>	<u>108,410</u>	<u>207,606</u>	
	Projected Ending Net Assets (Deficit)	<u>\$ 108,437</u>	<u>\$ 108,410</u>	<u>\$ 207,606</u>	<u>\$ 108,410</u>	<u>\$ 219,951</u>	

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Appendix A

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

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

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

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

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

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

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

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

Interfund Transfers – Amounts transferred from one fund to another.

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

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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.

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Appendix A

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

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

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

Sales Taxes – The City receives two types of sales taxes – one from the state and the other from a home-rule sales tax. The state tax rate is 1% and the local home rule sales tax rate is 1.75%.

User Charges – The payment of a fee for based on amount of public service provided to the 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.