

The City of Berwyn



**Benjamin Daish**  
Assistant Finance  
Director

**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 # 23-35 entitled:

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

**For Fiscal Year 2024**

I further certify that a Notice of Public Hearing on the 2024 Budget and Appropriation Ordinance was published in the Lawndale News on December 7th, 2023 in accordance with state law. Notices of the Public Hearing were placed in Berwyn City Hall located at 6700 West 26<sup>th</sup> Street, Berwyn, Illinois. At all times herein, copies of the Annual Appropriation Ordinance #23-35 were available for public review. That the Public Hearing was conducted in Berwyn City Hall council chambers on December 21, 2023 as announced.

I further certify that Ordinance appeared on the Berwyn City Council Regular Meeting agenda on December 26, 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 #23-35 is in file in the office of Berwyn City Clerk Margaret Paul.

Dated this 26<sup>th</sup> day of December, 2023

Benjamin Daish, Assistant Finance Director

Attest:

Margaret Paul, City Clerk



CITY OF BERWYN  
ORDINANCE NUMBER: 23-35



POSTED  
12/28/2023

ADOPTED BY THE CITY COUNCIL  
OF THE  
CITY OF BERWYN

ON DECEMBER 26, 2023

PUBLISHED IN PAMPHLET FORM BY AUTHORITY OF THE CITY COUNCIL OF THE CITY OF  
BERWYN, COOK COUNTY, ILLINOIS, THIS 28th DAY OF DECEMBER, 2023

STATE OF ILLINOIS        }  
COUNTY OF COOK        }        SS

CERTIFICATE

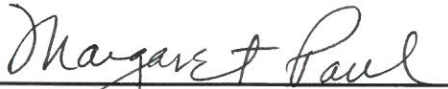
I, Margaret Paul, certify that I am the duly elected City Clerk of the City of Berwyn, Cook County, Illinois.

I further certify that on December 26, 2023 the Corporate Authorities of this municipality passed and approved Ordinance Number 23-35 entitled:

**THE ANNUAL APPROPRIATION ORDINANCE OF THE CITY OF BERWYN, COOK COUNTY, ILLINOIS FOR THE FISCAL YEAR 2024**

The pamphlet form of Ordinance Number 23-35 was prepared and a copy of such ordinance was posted in Berwyn City Hall commencing on December 28, 2023 and continuing for at least ten days thereafter. A copy of Ordinance 23-35 was also published to the City of Berwyn website. Copies of the proposed Ordinance were made available for public inspection upon request in the office of the City Clerk and on the City of Berwyn website prior and subsequent to a Public Hearing on the proposed Appropriation Ordinance held on December 21, 2023.

Dated at Berwyn, Illinois on December 28, 2023.

  
MARGARET PAUL, CITY CLERK

(SEAL)



ORDINANCE NO. 23-35

**THE ANNUAL APPROPRIATION ORDINANCE OF THE CITY OF BERWYN,  
COOK COUNTY, ILLINOIS FOR THE FISCAL YEAR 2024**

**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 December 21, 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 2024 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, 2024 and ending on December 31, 2024.

**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.

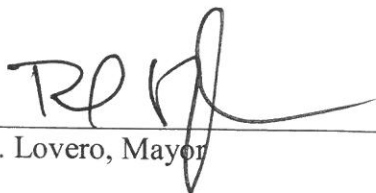
**SECTION 9:** Any non-preemptive state statute in conflict hereof with this Ordinance is hereby superseded to the full extent of such conflict pursuant to the exercise of the home rule powers of the City.

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

**ADOPTED** this 26th day of December, 2023 pursuant to a roll call vote as follows:

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

**APPROVED** this 26th day of December, 2023.

  
 \_\_\_\_\_  
 Robert J. Lovero, Mayor

**ATTEST:**

  
 \_\_\_\_\_  
 Margaret M. Paul, City Clerk





# 2024 Annual Budget

For the Fiscal Year Beginning January 1, 2024



**The City of Berwyn**

**Robert J. Lovero**  
Mayor

**A Century of Progress with Pride**

6700 West 26<sup>th</sup> Street Berwyn, Illinois 60402-0701 Telephone: (708) 788-2660 Fax: (708) 788-2567  
[www.berwyn-il.gov](http://www.berwyn-il.gov)

**2024 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, 1<sup>st</sup> Ward  
Alderman, 2<sup>nd</sup> Ward  
Alderman, 3<sup>rd</sup> Ward  
Alderman, 4<sup>th</sup> Ward  
Alderman, 5<sup>th</sup> Ward  
Alderman, 6<sup>th</sup> Ward  
Alderman, 7<sup>th</sup> Ward  
Alderman, 8<sup>th</sup> 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  
Monica Martin

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  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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**Report Prepared By**

Finance Department

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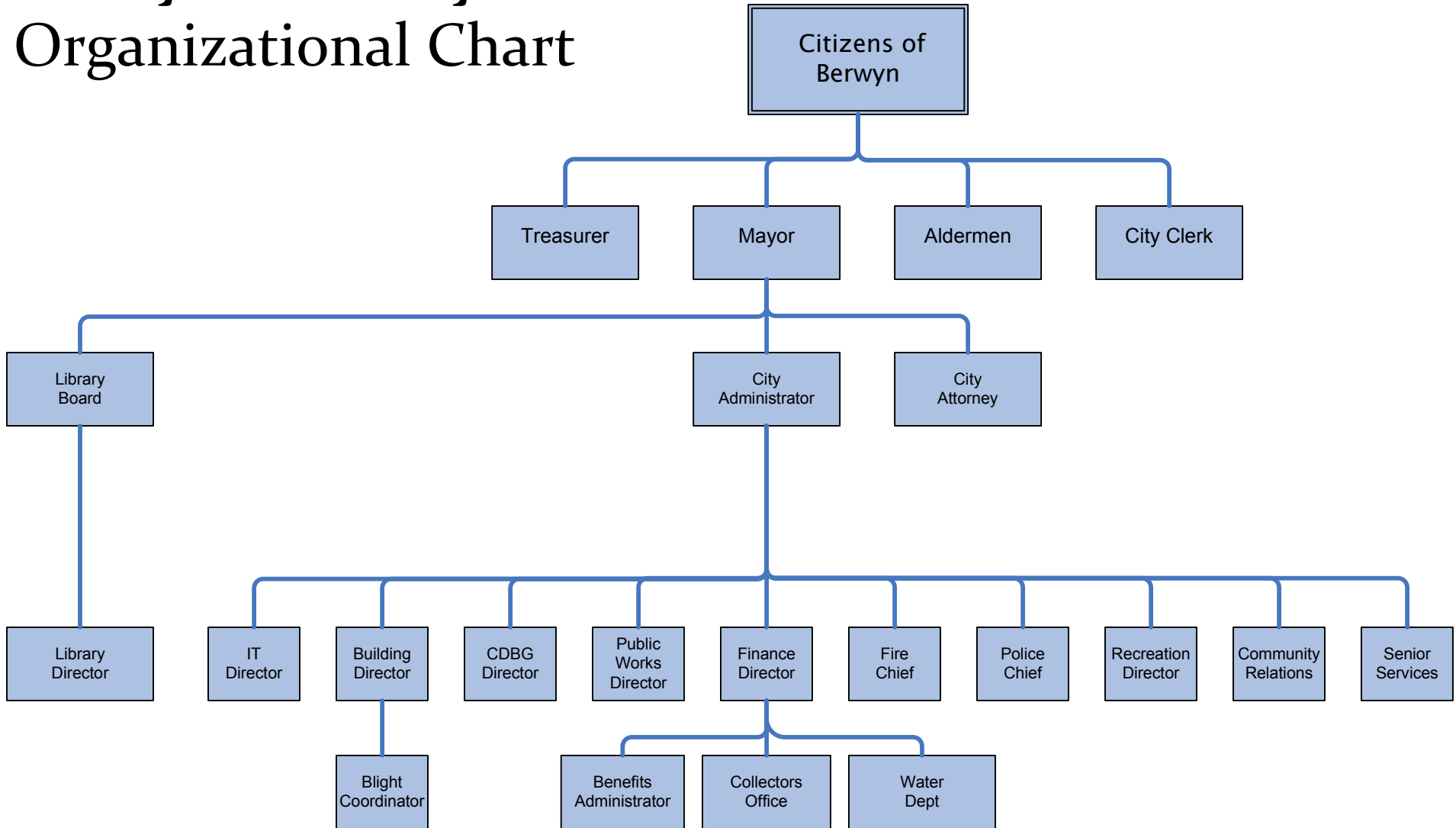
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2024  
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# City of Berwyn Organizational Chart



**City of Berwyn  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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**2024 Budget Message from Mayor Robert J. Lovero**

As we approach our City's upcoming fiscal year budget, I want to share with you what this means for our community. Serving as your Mayor since 2009 has taught me the importance of balancing practical application with deliberate forward-thinking, and this budget reflects just that.

In the area of public safety, our focus is clear and unwavering. We're enhancing our overall police operations to ensure faster, more efficient emergency responses. This is a straightforward, necessary improvement. Additionally, supporting our Fire Department and Ambulance Services is paramount. These teams are vital to our daily safety, and they deserve resources that match their dedication.

The utilization of the American Rescue Plan Act funds is a significant aspect of our budget. We're not just spending; we're investing in Berwyn's future. These funds are a powerful tool for long-term community development, and we have strategically appropriated all funds to infrastructure and service projects with the expectation of using them to their fullest potential.

Public Works, Information Technology, and Library Services are key areas where your tax dollars are making a difference. Public Works is essential in maintaining and improving our city's physical infrastructure. Information Technology is ensuring that Berwyn stays connected and current in an increasingly digital age. Our Library goes beyond being mere repositories of books; they are dynamic community spaces that promote learning and connection.

This budget is about making purposeful choices that will benefit our community both now and in the future. It's a balanced approach, combining fiscal responsibility with progressive planning.

As we move forward your support and involvement are crucial. This budget is our collective step towards a safer, more connected, and thriving Berwyn. Let's continue working together to shape the future of our city.

Looking forward to your support and engagement in this critical decision.

Warm regards,



Robert J. Lovero  
Mayor of Berwyn

Robert J. Lovero  
Mayor

**City of Berwyn  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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**Budgetary Structure**

**Funding of Operations**

For 2023, the City passed a balanced budget for the General Fund with a slight surplus of about \$272,000 foreseeing that revenues were returning to pre-pandemic levels. The actual 2023 results are expected to be in line with the budgeted surplus.

For 2024's budget, the City has conservatively presented a balance budget for the General Fund where revenues are higher than expenses by about \$15,000.

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 2023, the General Fund is expected to remain strong and exceed the 16% statutory reserve requirement. The projected ending fund balance of \$19.0 million represents about 27% of the 2024 General Fund expenditure budget.

The projected 2023 Library Fund balance of about \$2.5 million remains strong at 56% of the 2024 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  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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**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  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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**Description of Budget Process**

The City uses the following procedures in establishing the budget.

- The Mayor submits to the City Council Members a proposed operating budget for the fiscal year commencing on 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  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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**Community Profile**

Berwyn, “The City of Homes” and a Centennial City, was incorporated June 6, 1908. Back then, Berwyn’s population was approximately 5,000 and the community was established from a settlement called LaVergne on the south side and a portion of Oak Park on the north. It was mainly farmland with few roads and much unoccupied land between the first homes being built.

During the 1920’s and 1930’s, the time of Berwyn’s largest residential development, many 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  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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**Community Profile**

More than one dozen public parks and community centers afford a wide variety of recreational opportunities. The Berwyn Park District and the North Berwyn Park District, along with the Berwyn Recreation Department, a department of the City, provide recreation programs that 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. 26<sup>th</sup> St., Berwyn, IL 60402. The main phone line is (708) 788-2660. Berwyn's city government consists of the mayor, city clerk, city treasurer, eight aldermen, and a city administrator, all of whom preside over the city departments that serve the needs of everyone who lives, works, or visits Berwyn.



**City of Berwyn  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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**Description of City Funds and Accounting Structure**

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The City's fiscal year is the calendar year. As required by Illinois Statutes, budgets are adopted for the City's funds, which are classified and defined as follows:

The City has established the General Fund and the Debt Service Fund as the major funds for the purpose of financial reporting. The General Fund is always established as a major fund. The determination of other major funds is made by the following calculation: If assets, liabilities, revenues, or expenditures in any specific fund account for 10% or more of the total assets, liabilities, revenues, or expenditures in all governmental funds, then these funds are considered major.

**Governmental Fund Types**

These are the funds through which most of the functions of the City are financed. These funds are budgeted on a modified accrual basis of accounting. The focus of the modified accrual basis of accounting is on available spendable resources; that is, the flow of resources into and out of the organization in providing services. The reported fund balance of the City represents a measure of these resources. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long term debt, are recorded when the liability is incurred, if measurable. Following are the City's governmental funds:

**General Fund –**

The General Fund is the primary operating fund of the City. It is used to account for all financial resources, except those required to be presented in another fund. The General Fund encompasses all of the primary functions for the City including: general government, police, fire, public works, economic development, senior services and culture and recreation.

**Special Revenue Funds –**

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are designated or legally restricted to expenditure for specified purposes. Special revenue funds utilized by the City include the following:

Library Fund – Used to account for all resources and expenditures related to the Berwyn Public Library.

**City of Berwyn  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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**Description of City Funds and Accounting Structure**

Motor Fuel Tax Fund – Used to account for the operation of street maintenance programs and capital projects as authorized by the Illinois Department of Transportation. Financing is provided from the City's share of gasoline taxes.

Harlem, Roosevelt, and South Berwyn Tax Increment Financing (TIF) Funds – Used to account for economic development and other projects within the boundaries of each tax increment district. The use of these funds is restricted by the project plan and for the repayment of principal and interest incurred for these projects.

CDBG Fund – This fund is used to account for the revenues and expenditures incurred under the City's Community Development Block Grant (CDBG) program.

Foreign Fire Fund - This fund accounts for the proceeds and spending of the foreign fire insurance tax.

Other special revenue funds that appear in the City's audited financial statements but are not budgeted are the Grants Fund, Emergency 911 Fund, 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  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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**Description of City Funds and Accounting Structure**

**Proprietary Fund Types**

These fund types are used to account for activities funded primarily through user charges. The basis of accounting used for budgeting these funds is accrual basis, with the exception of depreciation which has not been budgeted for. The focus of accrual accounting is mainly upon the determination of net income and the maintenance of capital. Therefore, included within these funds are all assets and liabilities associated with the fund's operations. 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  
2024 Budget**

Fund	Special Revenue Funds							
	General Fund	Library Fund	Community Development Fund	Foreign Fire Tax Fund	Motor Fuel Tax Fund	S. Berwyn TIF Fund	Harlem TIF Fund	Roosevelt TIF Fund
<b>2024 Budget</b>								
<b>Revenues</b>								
Taxes	\$ 27,702,131	\$ 4,242,808	\$ -	\$ 68,284	\$ -	\$ 1,184,423	\$ 2,915,261	\$ 684,108
Licenses and Permits	4,227,000	-	-	-	-	-	-	-
Charges for Services	7,047,250	-	-	-	-	-	-	-
Fines	5,735,000	2,000	-	-	-	-	-	-
Intergovernmental Revenues	2,115,000	133,973	2,906,776	-	1,167,000	-	-	-
Miscellaneous Revenues	2,167,200	12,000	-	-	100,000	-	-	-
Other Financing Sources	21,341,197	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>70,334,778</b>	<b>4,390,781</b>	<b>2,906,776</b>	<b>68,284</b>	<b>1,267,000</b>	<b>1,184,423</b>	<b>2,915,261</b>	<b>684,108</b>
<b>Expenditures</b>								
General Government	\$ 7,559,411	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	51,570,184	-	-	68,284	-	-	-	-
Public Works	8,301,428	-	-	-	1,167,000	3,812,966	-	-
Economic Development	130,847	-	-	-	-	206,057	2,742,098	784,107
Culture and Recreation	2,757,655	4,390,748	2,837,721	-	-	-	-	-
Garbage	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	725,400	173,162	-
Water and Sewer	-	-	-	-	-	-	-	-
Municipal Garage	-	-	-	-	-	-	-	-
Claims expense	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>70,319,525</b>	<b>4,390,748</b>	<b>2,837,721</b>	<b>68,284</b>	<b>1,167,000</b>	<b>4,744,423</b>	<b>2,915,260</b>	<b>784,107</b>
Surplus / (Deficit)	15,253	33	69,055	-	100,000	(3,560,000)	1	(99,999)
Projected Beginning Fund Balance	18,998,474	2,457,589	2,881	109,786	4,062,184	5,505,382	3,801,095	656,017
Estimated Ending Fund Balance	\$ 19,013,727	\$ 2,457,622	\$ 71,936	\$ 109,786	\$ 4,162,184	\$ 1,945,382	\$ 3,801,096	\$ 556,018

**City of Berwyn  
Budget Summary - All Funds  
2024 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
<b>2024 Budget</b>									
<b>Revenues</b>									
Taxes	\$ -	\$ -	\$ 9,603,161	\$ 25,785,905	\$ 3,013,761	\$ -	\$ -	\$ -	\$ 75,199,842
Licenses and Permits	-	-	-	-	-	-	20,000	-	4,247,000
Charges for Services	-	-	-	-	-	22,110,000	45,000	2,704,863	31,907,113
Fines	-	-	-	-	-	1,000,000	-	-	6,737,000
Intergovernmental Revenues	-	12,677,487	-	-	-	-	-	-	19,000,236
Miscellaneous Revenues	-	750,000	-	125,000	-	35,000	-	-	3,189,200
Other Financing Sources	-	-	1,552,464	-	718,744	-	-	-	23,612,405
<b>Total Revenues</b>	<b>-</b>	<b>13,427,487</b>	<b>11,155,625</b>	<b>25,910,905</b>	<b>3,732,505</b>	<b>23,145,000</b>	<b>65,000</b>	<b>2,704,863</b>	<b>163,892,796</b>
<b>Expenditures</b>									
General Government	\$ -	177,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,736,898
Public Safety	350,000	8,500,000	-	-	3,013,761	-	-	-	63,502,229
Public Works	177,000	4,000,000	-	-	-	-	-	-	17,458,394
Economic Development	-	-	-	-	-	-	-	-	3,863,109
Culture and Recreation	225,000	-	-	-	-	-	-	-	10,211,124
Garbage	-	-	-	-	-	5,851,500	-	-	5,851,500
Debt Service	-	-	10,384,823	6,574,391	-	627,241	-	-	18,485,017
Water and Sewer	-	-	-	-	-	16,061,956	-	-	16,061,956
Municipal Garage	-	-	-	-	-	-	60,714	-	60,714
Claims expense	-	-	-	-	-	-	-	2,894,331	2,894,331
Other Financing Uses	-	-	-	21,341,197	-	-	-	-	21,341,197
<b>Total Expenditures</b>	<b>752,000</b>	<b>12,677,487</b>	<b>10,384,823</b>	<b>27,915,588</b>	<b>3,013,761</b>	<b>22,540,697</b>	<b>60,714</b>	<b>2,894,331</b>	<b>167,466,469</b>
<b>Surplus / (Deficit)</b>	<b>(752,000)</b>	<b>750,000</b>	<b>770,802</b>	<b>(2,004,683)</b>	<b>718,744</b>	<b>604,303</b>	<b>4,286</b>	<b>(189,468)</b>	<b>(3,573,673)</b>
<b>Projected Beginning Fund Balance</b>	<b>979,804</b>	<b>1,204,594</b>	<b>(41,210,373)</b>	<b>79,145,768</b>	<b>(20,018,971)</b>	<b>15,133,617</b>	<b>9,099,349</b>	<b>356,341</b>	<b>80,283,537</b>
<b>Estimated Ending Fund Balance</b>	<b>\$ 227,804</b>	<b>\$ 1,954,594</b>	<b>\$ (40,439,571)</b>	<b>\$ 77,141,085</b>	<b>\$ (19,300,227)</b>	<b>\$ 15,737,920</b>	<b>\$ 9,103,635</b>	<b>\$ 166,873</b>	<b>\$ 76,709,864</b>

**City of Berwyn  
General Fund Summary  
2024 Budget**

	2021	2022	2023	2023	2024	Requested Budget Change	
	Balance	Balance	Projected	Budget	Budget	Amount	Percent
<b>Revenues</b>							
Taxes	\$ 25,853,314	\$ 27,470,763	\$ 27,042,681	\$ 27,024,381	\$ 27,702,131	\$ 677,750	3%
Licenses and Permits	3,270,543	3,308,698	3,326,500	3,336,000	4,227,000	891,000	27%
Charges for Services	3,077,221	7,007,010	6,305,440	4,156,750	6,638,750	2,482,000	60%
Fines	4,538,854	4,533,215	5,114,000	4,620,000	5,735,000	1,115,000	24%
Intergovernmental Revenues	132,038	136,949	35,200	130,000	140,000	10,000	8%
Miscellaneous Revenues	2,802,862	3,149,323	3,751,821	2,952,730	4,425,700	1,472,970	50%
Other Financing Sources	17,003,652	20,167,430	20,709,411	20,570,872	21,466,197	895,325	4%
<b>TOTAL REVENUES</b>	<b>56,678,484</b>	<b>65,773,388</b>	<b>66,285,053</b>	<b>62,790,733</b>	<b>70,334,778</b>	<b>7,544,045</b>	<b>12%</b>
<b>Expenditures</b>							
Mayor	\$ 163,026	\$ 163,030	\$ 165,577	\$ 171,299	\$ 183,057	\$ 11,758	7%
City Administrator	578,003	692,275	714,382	762,370	813,340	50,970	7%
Clerk	141,103	129,841	129,174	153,778	168,298	14,520	9%
Treasurer	28,159	14,787	15,635	51,648	53,074	1,426	3%
Council	246,418	241,675	293,766	344,649	361,290	16,641	5%
Legal	672,788	836,910	1,006,935	1,024,890	1,038,467	13,577	1%
Finance	1,434,702	1,657,533	1,750,302	1,774,105	2,322,476	548,371	31%
Information Technology	1,485,356	1,586,592	1,775,681	1,569,667	2,345,159	775,492	49%
Statutory	270,557	348,392	520,250	388,000	294,250	(93,750)	-24%
Fire	13,234,340	14,603,185	16,726,566	15,997,273	17,684,920	1,687,647	11%
Police	27,280,826	29,121,734	31,350,138	29,701,913	33,672,608	3,970,695	13%
Fire and Police Commission	121,789	140,561	117,555	131,204	192,656	61,452	47%
Building / Neighborhood Affairs	1,871,864	2,148,332	2,207,605	2,062,428	2,204,286	141,858	7%
Public Works	4,364,823	4,547,388	4,908,279	5,562,038	6,097,142	535,104	10%
Zoning	6,603	8,843	7,455	15,847	9,847	(6,000)	-38%
Committee and Planning	70,545	95,627	111,450	122,000	121,000	(1,000)	-1%
Recreation	1,509,620	1,779,773	2,121,822	1,940,294	2,009,389	69,095	4%
Community Relations	207	-	-	5,383	-	(5,383)	-100%
Senior Services	595,231	633,208	710,984	739,893	748,266	8,373	1%
Transfer to other funds	1,070,978	1,434,252	1,381,475	-	-	-	-
<b>Total General Fund Expenditures</b>	<b>55,146,938</b>	<b>60,183,938</b>	<b>66,015,031</b>	<b>62,518,679</b>	<b>70,319,525</b>	<b>7,800,846</b>	<b>12%</b>
Revenues less Expenditures	1,531,546	5,589,450	270,022	272,054	15,253	(256,801)	
Fund Balance Beginning (As Restated)	11,607,456	13,139,002	18,728,452	18,728,452	18,998,474		
Projected Ending Fund Balance	\$ 13,139,002	\$ 18,728,452	\$ 18,998,474	\$ 19,000,506	\$ 19,013,727		

**City of Berwyn  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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**Revenue Streams**

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

**Property taxes –**

Property taxes are levied upon all City property owners at a calculated rate per \$1,000 of assessed property valuation on both real and personal property. The tax levy is established by the City by December 31 each year to be collected the year after. Property taxes are collected by the County in two installments, the first in March and the second as early as August and as late as November. The 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>2022</u> <u>2021</u>	<u>Projected</u> <u>2023</u> <u>2022</u>	<u>Budgeted</u> <u>2024</u> <u>2023</u>
Property Taxes	\$ 20,108,177	\$ 20,022,181	\$ 20,022,181
Total Revenues	56,678,484	66,285,053	60,321,099
% of total	35%	30%	33%

**City of Berwyn  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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**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.

Revenue Year Levy Year	Composition of Property Taxes	
	2023 2022	2024 2023
Corporate-General Fund	\$ 20,017,229	\$ 20,017,229
Fire Pension	1,375,691	1,444,753
Police Pension	1,643,022	1,569,008
Library	4,242,808	4,327,664
Bond and Interest	9,103,161	9,603,161
Total Levy	\$ 36,381,911	\$ 36,961,815

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  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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**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 2022 through 2024. Amounts for 2022 are actual, 2023 amounts are projected based on transactions recorded thus far. The 2024 budget is based on 2023 projections, past years' trends, information provided by the Illinois Municipal League, and sales tax data received from the Illinois Department of Revenue.

<b>Summary of Other Tax Revenue</b>			
<b>Revenue Year</b>	<b><u>2022</u></b>	<b>Projected <u>2023</u></b>	<b>Budgeted <u>2024</u></b>
State Income	9,400,741	9,100,293	9,191,296
Local Use	2,320,236	2,279,360	2,302,154
1% State Sales	5,676,562	6,414,640	6,943,786
Home Rule Sales	6,875,174	7,275,910	7,275,659
Municipal Utility	3,194,819	3,200,000	3,350,000
Real Estate Transfer	2,316,100	2,000,000	2,000,000
All other	<u>2,683,111</u>	<u>1,920,500</u>	<u>2,527,960</u>
<b>Total Other Taxes</b>	<b><u>\$ 32,466,743</u></b>	<b><u>\$ 32,190,703</u></b>	<b><u>\$ 33,590,855</u></b>
<b>Total General Fund/BMSC Funds</b>			
Revenues	\$ 62,244,469	\$ 65,375,793	\$ 67,356,526
Other taxes as a % of Total Revenues	52%	49%	50%

**City of Berwyn  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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**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

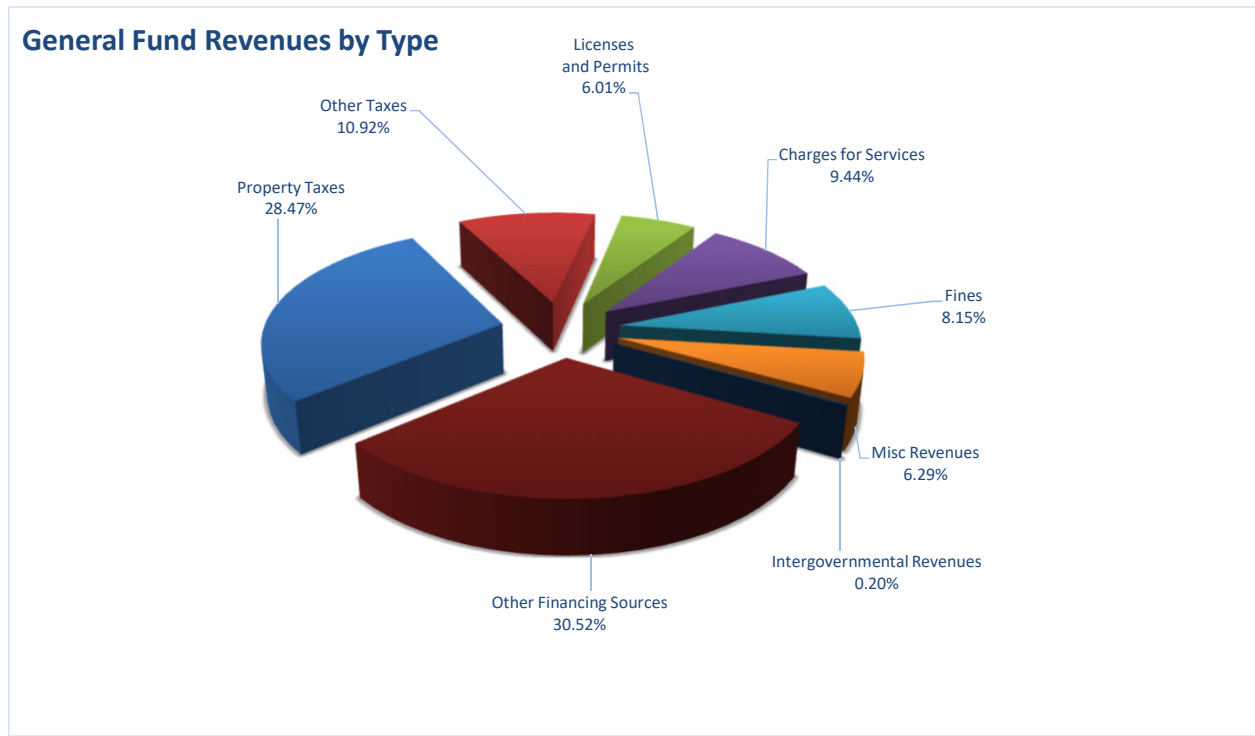
Local Use Tax  
Home Rule Sales Tax

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 2024 budgeted revenue lines in the General Fund.

**City of Berwyn  
Summary of General Fund Revenues  
2024 Budget**

Revenue	2021	2022	2023	2023	2024	Requested Budget Change	
	Balance	Balance	Projected	Budget	Budget	Amount	Percent
Property Taxes	\$ 19,245,610	\$ 20,108,177	\$ 20,022,181	\$ 20,022,181	\$20,022,181	\$ -	0%
Other Taxes	6,607,704	7,362,586	7,020,500	7,002,200	7,679,950	677,750	10%
Licenses and Permits	3,270,543	3,308,698	3,326,500	3,336,000	4,227,000	891,000	27%
Charges for Services	3,077,221	7,007,010	6,305,440	4,156,750	6,638,750	2,482,000	60%
Fines	4,538,854	4,533,215	5,114,000	4,620,000	5,735,000	1,115,000	24%
Miscellaneous Revenues	2,802,862	3,149,323	3,751,821	2,952,730	4,425,700	1,472,970	50%
Intergovernmental Revenues	132,038	136,949	35,200	130,000	140,000	10,000	8%
Other Financing Sources	<u>17,003,652</u>	<u>20,167,430</u>	<u>20,709,411</u>	<u>20,570,872</u>	<u>21,466,197</u>	<u>895,325</u>	4%
<b>Total General Fund Revenues</b>	<b>\$ 56,678,484</b>	<b>\$ 65,773,388</b>	<b>\$ 66,285,053</b>	<b>\$ 62,790,733</b>	<b>\$ 70,334,778</b>	<b>\$ 7,544,045</b>	<b>12%</b>



**City of Berwyn  
General Fund Revenues  
2024 Budget**

Account Number	Revenue	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change Amount	Percent
<b>Taxes</b>								
100-4000	Taxes - Property Corporate	\$ 19,245,610	\$ 20,108,177	\$ 20,022,181	\$ 20,022,181	\$ 20,022,181	\$ -	0%
100-4005	Taxes - Personal Prp Replacement	452,561	869,776	800,000	650,000	850,000	200,000	31%
100-4010	Taxes - State Income/Local use	80,481	92,813	100,000	100,000	120,000	20,000	20%
100-4015	Taxes - 1% State Sales/(Sales Tax Rebate)	(436,504)	(493,115)	(500,000)	(450,000)	(500,000)	(50,000)	11%
100-4020	Taxes - Home Rule Sales	-	-	-	-	-	-	-
100-4025	Taxes - Municipal Utility	2,758,312	3,194,819	3,200,000	3,000,000	3,350,000	350,000	12%
100-4030	Taxes - Liquor	285,695	219,575	220,000	220,000	300,000	80,000	36%
100-4035	Taxes - Real Estate Transfer	2,346,630	2,316,100	2,000,000	2,250,000	2,000,000	(250,000)	-11%
100-4040	Taxes - Gasoline	318,519	292,724	300,000	330,000	380,000	50,000	15%
100-4045	Taxes - Parking Lot	930	500	500	1,200	1,200	-	0%
100-4050	Taxes - Video	690	311	-	1,000	1,000	-	0%
100-4051	Taxes - Video Gaming	799,043	866,448	900,000	900,000	1,175,000	275,000	31%
100-4060	Taxes - Miscellaneous	1,347	2,635	-	-	2,750	2,750	-
	<b>Total Taxes</b>	<u>25,853,314</u>	<u>27,470,763</u>	<u>27,042,681</u>	<u>27,024,381</u>	<u>27,702,131</u>	<u>677,750</u>	<u>3%</u>
<b>Licenses &amp; Permits</b>								
100-4100	Vehicle Licenses - Passenger	1,277,292	1,137,724	1,200,000	1,250,000	1,375,000	125,000	10%
100-4105	Vehicle Licenses - RV	375	-	-	1,000	-	(1,000)	-100%
100-4110	Vehicle Licenses - Truck	203,298	203,648	250,000	210,000	300,000	90,000	43%
100-4115	Vehicle Licenses - other	12,223	11,643	9,500	10,000	20,000	10,000	100%
100-4120	Permits - Commuter Parking	34,850	48,463	40,000	50,000	75,000	25,000	50%
100-4125	Permits - Municipal Parking	115,853	109,000	150,000	115,000	200,000	85,000	74%
100-4130	Permits - Electric	415	470	-	-	-	-	-
100-4135	Permits - Building	137,511	113,704	125,000	150,000	175,000	25,000	17%
100-4140	Permits - Local Improvement	386,550	569,039	425,000	600,000	650,000	50,000	8%
100-4145	Licenses - Business	531,381	624,629	630,000	540,000	750,000	210,000	39%
100-4150	Licenses - Liquor	220,119	217,642	215,000	230,000	300,000	70,000	30%
100-4160	Licenses - Pet Tag	10,520	7,760	10,000	10,000	10,000	-	0%
100-4165	Escrow Default & Service Charges	264,053	193,808	200,000	100,000	275,000	175,000	175%
100-4170	Electric Sign Inspection	14,533	21,008	22,000	10,000	22,000	12,000	120%
100-4175	Certificate of Compliance	61,570	50,160	50,000	60,000	75,000	15,000	25%
	<b>Total Licenses &amp; Permits</b>	<u>3,270,543</u>	<u>3,308,698</u>	<u>3,326,500</u>	<u>3,336,000</u>	<u>4,227,000</u>	<u>891,000</u>	<u>27%</u>

**City of Berwyn  
General Fund Revenues  
2024 Budget**

Account Number	Revenue	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change Amount	Percent
<b>Charges for Services</b>								
100-4200	Sale of Gas (from COB pumps)	73,327	135,901	140,000	140,000	140,000	-	0%
100-4210	Commuter Parking Meters	14,107	6,233	10,000	10,000	10,000	-	0%
100-4240	Recycling Rebate	10,000	-	-	-	-	-	-
100-4245	Sidewalk Construction	65,609	45,630	54,000	50,000	75,000	25,000	50%
100-18-4215	Paramedic Collections	2,042,309	5,635,394	5,000,000	3,000,000	5,000,000	2,000,000	67%
100-18-4299	Other Fees for Service	-	-	3,808	-	5,000	5,000	-
100-18-4299-09	Other Fees for Service CPR Training Fees	140	-	-	-	2,000	2,000	-
100-20-4299-11	Other Fees for Service Insurance Reports	3,371	2,625	5,000	10,000	10,000	-	0%
100-20-4299-13	Other Fees for Service False Alarm Activation	-	-	-	-	-	-	-
100-20-4299-17	Other Fees for Service Sex Offender Registration	1,165	1,145	2,180	1,500	1,500	-	0%
100-20-4299-19	Other Fees for Service Fingerprinting	2,738	4,790	1,570	2,000	2,000	-	0%
100-20-4299-21	Other Fees for Service Property Room	-	-	-	10,000	-	(10,000)	-100%
100-20-4299-23	Other Fees for Service Miscellaneous	19,905	75	-	-	-	-	-
100-24-4285	Inspections	526,795	579,582	500,000	500,000	625,000	125,000	25%
100-30-4255-02	Special Event Revenue National Night Ou	10,000	20,000	19,500	10,000	20,000	10,000	100%
100-32-4225	Recreation Revenues	(600)	1,115	750	750	750	-	0%
100-32-4225-01	Recreation Revenues Athletics	93,624	110,983	110,000	90,000	140,000	50,000	56%
100-32-4225-02	Recreation Revenues Adult Programs	17,526	13,410	15,000	15,000	15,000	-	0%
100-32-4225-03	Recreation Revenues Children's Programs	165,901	400,819	405,000	300,000	500,000	200,000	67%
100-32-4225-04	Recreation Revenues Pool	-	8,274	1,000	15,000	15,000	-	0%
100-32-4225-05	Recreation Revenues Concessions	-	-	1,132	-	-	-	-
100-32-4255	Special Event Revenue	-	-	-	-	75,000	75,000	-
100-32-4270	Rental Revenue	150	-	-	-	-	-	-
100-46-4255-03	Special Event Revenue Senior Breakfast	-	8,975	2,500	2,500	2,500	-	0%
100-46-4299	Other Fees for Service	31,154	32,059	34,000	-	-	-	-
	<b>Total Charges for Services</b>	<u>3,077,221</u>	<u>7,007,010</u>	<u>6,305,440</u>	<u>4,156,750</u>	<u>6,638,750</u>	<u>2,482,000</u>	60%
<b>Fines</b>								
100-20-4310	Fees - Towing	3,060	-	-	5,000	-	(5,000)	-100%
100-20-4311	Fines - Impound Vehicles	114,890	194,630	285,000	75,000	350,000	275,000	367%
100-20-4315	Fines - Parking Tickets	1,410,369	1,580,469	2,000,000	1,900,000	2,250,000	350,000	18%
100-20-4320	Fines - Cook County Court	143,509	82,571	94,000	40,000	150,000	110,000	275%
100-20-4325	Fines - Local Ordinance	27,875	35,429	41,000	25,000	35,000	10,000	40%
100-20-4330	Fines - Adjudication Court	-	-	-	-	-	-	-
100-20-4340	Fines - Compliance Tickets	42,680	216,243	225,000	50,000	250,000	200,000	400%
100-20-4345	Fines - Red Light Photo Enforcement	2,551,108	2,178,850	2,200,000	2,300,000	2,350,000	50,000	2%
100-20-4355-09	Fines - Other Booting	20,700	40,630	69,000	50,000	75,000	25,000	50%
100-24-4325	Fines - Local Ordinance	224,663	204,393	200,000	175,000	275,000	100,000	57%
100-36-4355	Fines - Other	-	-	-	-	-	-	-
	<b>Total Fines</b>	<u>4,538,854</u>	<u>4,533,215</u>	<u>5,114,000</u>	<u>4,620,000</u>	<u>5,735,000</u>	<u>1,115,000</u>	24%

**City of Berwyn  
General Fund Revenues  
2024 Budget**

Account Number	Revenue	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change Amount	Percent
<b>Intergovernmental Revenues</b>								
100-4410	State Allotment - Hwy Mainl	132,038	136,949	35,200	130,000	140,000	10,000	8%
	<b>Total Intergovernmental Revenues</b>	<u>132,038</u>	<u>136,949</u>	<u>35,200</u>	<u>130,000</u>	<u>140,000</u>	<u>10,000</u>	8%
<b>Other Miscellaneous Revenues</b>								
100-4400	Grant Revenue	97,807	15,696	130,000	100,000	170,000	70,000	70%
100-4690	Interdepartmental Charges	1,291,641	1,401,708	1,400,000	1,312,500	1,420,000	107,500	8%
100-4800	Interest Income	33,147	163,768	750,000	80,000	1,200,000	1,120,000	1400%
100-4805	Franchises	381,199	368,810	325,000	400,000	400,000	-	0%
100-4810	Cell Tower Rental	286,623	295,526	340,000	340,000	340,000	-	0%
100-4815	Property Rental	3,216	25,508	5,000	5,000	25,000	20,000	400%
100-4830	City Property Damage	-	-	-	-	-	-	-
100-4835	Miscellaneous Revenue	24,746	17,920	35,000	35,000	25,000	(10,000)	-29%
100-4840	P Card Rebate (Fifth Third Bank Rewards)	42,225	43,959	47,000	43,000	48,000	5,000	12%
100-04-4250	Reimbursements - Clerk	250	-	-	-	-	-	-
100-16-4250	Reimbursements-IT	420	-	-	-	-	-	-
100-16-4400	Grant Revenue-IT	-	-	3,163	-	-	-	-
100-18-4250	Reimbursements-Fire	16,175	47,797	8,726	-	50,000	50,000	-
100-18-4265	Sponsorships	230	(1,135)	100	-	-	-	-
100-18-4400	Grant Revenue - Fire	16,862	10,018	12,000	-	-	-	-
100-20-4250	Reimbursements- Police	80,111	127,407	100,000	190,000	120,000	(70,000)	-37%
100-20-4400	Grant Revenue - Police	123,217	243,410	300,000	125,000	275,000	150,000	120%
100-20-4800	Interest Income - Police	-	-	-	200	200	-	0%
100-20-4850	Contributions - Police	220	4,982	-	4,000	4,000	-	0%
100-20-59-4250	Reimbursements- Police	32,284	24,425	19,000	-	30,000	30,000	-
100-22-4250	Reimbursements- Fire and Police Commission	-	(1,425)	-	-	-	-	-
100-24-4250	Reimbursements- Building	6,000	6,300	-	6,000	6,000	-	0%
100-24-4250-01	Reimbursement Buildings	68,682	68,051	75,000	75,000	75,000	-	0%
100-24-4250-02	Reimbursements Elevators	11,908	13,833	7,500	7,500	7,500	-	0%
100-24-4400	Grant Revenue - Bldg	78,684	27,172	-	-	-	-	-
100-26-35-4250	Reimbursements-Public Works-Streets	79,406	144,624	80,132	119,530	120,000	470	0%
100-26-35-4400	Grant Revenue - Public Works	-	20,519	-	-	-	-	-
100-32-4250	Reimbursements - Recreation	13,495	2,150	-	-	-	-	-
100-46-4400	Grant Revenue - Senior Services	109,764	74,000	110,000	110,000	110,000	-	0%
100-24-4299-01	Other Fees for service registration fees	4,550	4,300	4,200	-	-	-	-
	<b>Total Other Miscellaneous Revenues</b>	<u>2,802,862</u>	<u>3,149,323</u>	<u>3,751,821</u>	<u>2,952,730</u>	<u>4,425,700</u>	<u>1,472,970</u>	50%
<b>Other Financing Sources</b>								
100-4820	Sale of City Property	34,283	13,422	105,000	7,500	125,000	117,500	1567%
100-4900	Transfer from Other Funds	16,835,559	20,154,008	20,604,411	20,563,372	21,341,197	777,825	4%
100-4905	Capital Lease Proceeds	133,810	-	-	-	-	-	-
	<b>Total Other Financing Sources</b>	<u>17,003,652</u>	<u>20,167,430</u>	<u>20,709,411</u>	<u>20,570,872</u>	<u>21,466,197</u>	<u>895,325</u>	4%
	<b>Total General Fund Revenues</b>	<u>\$ 56,678,484</u>	<u>\$ 65,773,388</u>	<u>\$ 66,285,053</u>	<u>\$ 62,790,733</u>	<u>\$ 70,334,778</u>	<u>\$ 7,544,045</u>	12%

**City of Berwyn  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

**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	2022	Projected 2023	Budgeted 2024	
Salaries	\$ 33,711,017	\$ 36,275,859	\$ 39,490,733	
Benefits	17,029,979	18,403,984	20,237,732	
Capital Projects	1,436,973	1,655,315	752,000	
ARPA	629,687	5,583,569	12,677,487	
Debt Service	23,280,341	10,405,833	10,384,823	
BMSC	26,715,317	27,174,886	27,915,588	
PSPF	82,236,061	3,018,713	3,013,761	
TIFs	3,029,318	4,595,442	8,443,790	
Utility	20,378,554	19,669,613	22,540,697	
Internal Service	1,917,980	2,147,221	2,894,331	
All other	17,376,632	21,364,902	19,115,527	
Total Expenditures	\$ 227,741,859	\$ 150,295,337	\$ 167,466,469	

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  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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**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.

<b>Summary of Expenditures/Expenses by Type</b>			
<b>Fiscal Year</b>	<b>2022</b>	<b>Projected 2023</b>	<b>Budgeted 2024</b>
Salaries	\$ 30,667,347	\$ 33,339,863	\$ 35,788,891
Benefits	<u>15,776,561</u>	<u>16,736,085</u>	<u>18,165,661</u>
Total Salaries and Benefits	<u>46,443,908</u>	<u>50,075,948</u>	<u>53,954,552</u>
Total Expenditures	<u>\$ 60,183,938</u>	<u>\$ 66,015,031</u>	<u>\$ 70,319,525</u>
Salaries and Benefits as a % of Total	77.17%	75.86%	76.73%



**City of Berwyn  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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**Significant Expenditures and Expenses**

**Salaries and Benefits**

The following chart summaries the amount of full-time equivalents as budgeted in 2023 and 2024.

<u>Department</u>	<u>2023</u>	<u>2024</u>
Mayor	1.50	1.50
City Administrator	6.00	6.25
City Clerk	2.00	2.00
Treasurer	1.00	1.00
City Council	8.00	8.00
Legal	2.25	2.25
Finance	12.50	14.50
Human Resources	1.00	1.00
Information Technology	7.50	7.75
Fire	82.50	83.00
Police	197.25	215.00
Fire & Police Commission	3.00	3.50
Building/Neighborhood Affairs	17.00	15.00
Streets	28.50	28.00
Zoning	6.00	6.00
Recreation	41.25	43.00
Senior Citizen's Program	8.50	8.50
Community Relations	1.00	1.00
Library	40.50	39.50
Community Development	3.00	3.00
Utilities	14.00	12.00
<b>Total</b>	<b>484.25</b>	<b>501.75</b>

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  
2024 Budget**

Function	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change	
							Change Amount	Change Percent
Mayor	\$ 84,488	\$ 86,650	\$ 88,857	\$ 89,643	\$ 89,643	\$ 93,360	\$ 3,717	4%
Administrator	236,259	292,200	376,396	405,145	391,044	421,213	30,169	8%
Clerk	79,585	86,010	83,560	84,288	84,288	92,880	8,592	10%
Treasurer	10,000	10,000	10,000	10,000	10,000	10,000	-	0%
Council	80,001	79,693	80,000	80,000	80,000	80,000	-	0%
Legal	231,999	232,082	239,319	246,639	245,879	253,106	7,227	3%
Finance	699,713	718,955	825,181	790,541	876,770	1,162,383	285,613	33%
Human Resources	9,040	41,449	58,302	90,973	84,996	95,256	10,260	12%
Information Technology	409,146	578,254	600,956	599,297	596,919	636,579	39,660	7%
<b>Total General Government</b>	<b>1,840,231</b>	<b>2,125,293</b>	<b>2,362,571</b>	<b>2,396,526</b>	<b>2,459,539</b>	<b>2,844,777</b>	<b>385,238</b>	<b>16%</b>
Fire	\$ 7,676,604	\$ 7,857,439	\$ 8,130,037	\$ 8,858,210	\$ 8,942,068	\$ 9,378,636	\$ 436,568	5%
Police	14,841,397	14,923,548	16,365,340	17,709,265	17,081,370	18,785,636	1,704,266	10%
Fire and Police Commission	27,770	30,039	31,154	30,231	30,000	65,700	35,700	119%
<b>Total Public Safety</b>	<b>22,545,771</b>	<b>22,811,026</b>	<b>24,526,531</b>	<b>26,597,706</b>	<b>26,053,438</b>	<b>28,229,972</b>	<b>2,176,534</b>	<b>8%</b>
Building / Neighborhood Affairs	\$ 603,066	\$ 671,727	\$ 733,559	\$ 767,412	\$ 796,847	\$ 821,728	\$ 24,881	3%
Streets/Fleet	1,585,729	1,685,515	1,817,130	2,040,888	2,210,245	2,535,145	324,900	15%
<b>Total Public Works</b>	<b>2,188,795</b>	<b>2,357,242</b>	<b>2,550,689</b>	<b>2,808,300</b>	<b>3,007,092</b>	<b>3,356,873</b>	<b>349,781</b>	<b>12%</b>
Zoning	\$ 6,360	\$ 6,360	\$ 8,215	\$ 6,360	\$ 6,360	\$ 6,360	\$ -	0%
<b>Total Economic Development</b>	<b>6,360</b>	<b>6,360</b>	<b>8,215</b>	<b>6,360</b>	<b>6,360</b>	<b>6,360</b>	<b>-</b>	<b>0%</b>
Recreation	\$ 451,368	\$ 666,977	\$ 909,905	\$ 1,144,072	\$ 950,000	\$ 1,000,000	\$ 50,000	5%
Senior Citizen's Program	243,312	273,849	309,436	386,899	335,311	350,909	15,598	5%
Community Relations	5,000	192	-	-	5,000	-	(5,000)	-100%
<b>Total Culture and Recreation</b>	<b>699,680</b>	<b>941,018</b>	<b>1,219,341</b>	<b>1,530,971</b>	<b>1,290,311</b>	<b>1,350,909</b>	<b>60,598</b>	<b>5%</b>
<b>Total General Fund Salaries</b>	<b>\$ 27,280,837</b>	<b>\$ 28,240,939</b>	<b>\$ 30,667,347</b>	<b>\$ 33,339,863</b>	<b>\$ 32,816,740</b>	<b>\$ 35,788,891</b>	<b>\$ 2,972,151</b>	<b>9%</b>
Berwyn Public Library	\$ 1,776,047	\$ 1,726,434	\$ 1,731,321	\$ 1,808,768	\$ 2,100,044	\$ 2,100,820	776	0%
Community Development	163,451	166,640	171,473	155,111	176,191	181,021	4,830	3%
ARPA Project Management	-	-	-	115,000	-	118,163	118,163	-
Utilities	1,146,184	1,266,645	1,140,876	857,117	1,236,924	1,301,838	64,914	5%
<b>City-Wide Salaries</b>	<b>\$ 30,366,519</b>	<b>\$ 31,400,658</b>	<b>\$ 33,711,017</b>	<b>\$ 36,275,859</b>	<b>\$ 36,329,899</b>	<b>\$ 39,490,733</b>	<b>\$ 3,160,834</b>	<b>9%</b>

**City of Berwyn**  
**Summary of Benefits and Related Payments**  
**2024 Budget**

Function	2020	2021	2022	2023	2023	2024	Requested Budget Change	
	Actual	Actual	Actual	Projected	Budget	Budget	Change Amount	Change Percent
Mayor	\$ 64,869	\$ 65,714	\$ 66,662	\$ 65,426	\$ 68,923	\$ 74,137	\$ 5,214	8%
Administrator	164,989	189,712	237,242	236,891	247,758	267,585	19,827	8%
Clerk	36,764	36,658	34,793	34,566	40,949	46,319	5,370	13%
Treasurer	35,357	14,343	1,465	1,345	37,157	37,985	828	2%
Council	168,773	135,060	135,340	151,040	201,921	218,066	16,145	8%
Legal	68,887	69,454	66,580	68,020	80,669	84,851	4,182	5%
Finance	357,958	358,161	417,207	368,447	450,230	592,074	141,844	32%
Human Resources	15,477	19,408	36,494	58,253	56,380	66,229	9,849	17%
Information Technology	296,109	331,712	335,740	312,691	343,512	363,927	20,415	6%
Statutory	(24,043)	145,395	221,278	210,000	115,000	110,000	(5,000)	-4%
<b>Total General Government</b>	<b>1,185,140</b>	<b>1,365,617</b>	<b>1,552,801</b>	<b>1,506,679</b>	<b>1,642,499</b>	<b>1,861,173</b>	<b>218,674</b>	<b>13%</b>
Fire	\$ 3,674,548	\$ 3,570,682	\$ 3,907,178	\$ 4,449,026	\$ 4,076,660	\$ 4,541,316	\$ 464,656	11%
Police	7,844,264	7,838,683	8,283,157	8,873,105	8,645,526	9,386,556	741,030	9%
Fire and Police Commission	4,919	5,845	7,231	7,324	7,204	32,956	25,752	357%
<b>Total Public Safety</b>	<b>11,523,731</b>	<b>11,415,210</b>	<b>12,197,566</b>	<b>13,329,455</b>	<b>12,729,390</b>	<b>13,960,828</b>	<b>1,231,438</b>	<b>10%</b>
Building / Neighborhood Affairs	\$ 456,272	\$ 436,520	\$ 511,323	\$ 461,313	\$ 446,099	\$ 529,080	\$ 82,981	19%
Streets/Fleet	921,422	981,004	1,077,665	1,007,148	1,171,127	1,305,358	134,231	11%
<b>Total Public Works</b>	<b>1,377,694</b>	<b>1,417,524</b>	<b>1,588,988</b>	<b>1,468,461</b>	<b>1,617,226</b>	<b>1,834,438</b>	<b>217,212</b>	<b>13%</b>
Zoning	\$ 669	\$ 243	\$ 628	\$ 1,095	\$ 487	\$ 487	\$ -	0%
<b>Total Economic Development</b>	<b>669</b>	<b>243</b>	<b>628</b>	<b>1,095</b>	<b>487</b>	<b>487</b>	<b>-</b>	<b>0%</b>
Recreation	\$ 218,218	\$ 246,496	\$ 291,127	\$ 274,314	\$ 304,818	\$ 316,978	\$ 12,160	4%
Senior Citizen's Program	97,573	118,135	145,451	156,081	201,415	191,757	(9,658)	-5%
Community Relations	383	15	-	-	383	-	(383)	-100%
<b>Total Culture and Recreation</b>	<b>316,174</b>	<b>364,646</b>	<b>436,578</b>	<b>430,395</b>	<b>506,616</b>	<b>508,735</b>	<b>2,119</b>	<b>0%</b>
<b>Total General Fund Benefits</b>	<b>\$ 14,403,408</b>	<b>\$ 14,563,240</b>	<b>\$ 15,776,561</b>	<b>\$ 16,736,085</b>	<b>\$ 16,496,218</b>	<b>\$ 18,165,661</b>	<b>\$ 1,669,443</b>	<b>10%</b>
Berwyn Public Library	\$ 893,113	\$ 847,200	\$ 903,454	\$ 918,770	\$ 1,061,111	\$ 1,093,735	\$ 32,624	3%
Community Development	102,594	103,278	96,431	86,093	100,130	106,646	6,516	7%
ARPA Project Management	-	-	-	40,735	-	59,324	59,324	-
Utilities	882,426	747,549	253,533	622,301	893,721	812,366	(81,355)	-9%
<b>City-Wide Benefits</b>	<b>\$ 16,281,541</b>	<b>\$ 16,261,267</b>	<b>\$ 17,029,979</b>	<b>\$ 18,403,984</b>	<b>\$ 18,551,180</b>	<b>\$ 20,237,732</b>	<b>\$ 1,686,552</b>	<b>9%</b>

**City of Berwyn  
Summary of Total Expenditures/Expenses  
2024 Budget**

Fund	2021 Actual	2022 Actual	2023 Projected	2023 Budget	2024 Budget	Requested Budget 2024 Amount	Change Percent
General Fund Expenditures	\$ 55,146,938	\$ 60,183,938	\$ 66,015,031	\$ 62,518,679	\$ 70,319,525	\$ 7,800,846	12%
Special Revenue Funds							
Berwyn Public Library	3,450,902	3,516,013	3,706,671	4,334,878	4,390,748	55,870	1%
Community Development	1,172,104	1,676,049	1,804,420	2,834,813	2,837,721	2,908	0%
Foreign Fire	38,291	35,377	54,851	66,531	68,284	1,753	3%
Motor Fuel Tax	3,096,859	2,436,727	4,009,913	2,735,000	1,167,000	(1,568,000)	-57%
Tax Incremental Financing Districts							
S. Berwyn TIF	1,396,206	1,651,615	2,639,992	3,776,626	4,744,423	967,797	26%
Harlem TIF	981,156	1,020,340	1,618,779	2,290,148	2,915,260	625,112	27%
Roosevelt TIF	<u>1,113,589</u>	<u>357,363</u>	<u>362,154</u>	<u>736,469</u>	<u>784,107</u>	<u>47,638</u>	<u>6%</u>
Total TIF's	3,490,951	3,029,318	4,620,925	6,803,243	8,443,790	1,640,547	24%
Capital Projects	1,336,666	1,436,973	1,655,315	1,100,000	752,000	(348,000)	-32%
American Rescue Plan (ARP)	208,209	629,687	5,739,304	15,435,000	12,677,487	(2,757,513)	-18%
Debt Service	10,687,844	23,280,341	10,405,833	10,407,089	10,384,823	(22,266)	0%
Berwyn Municipal Securitization (BMSC)	23,393,220	26,715,317	27,174,886	27,133,847	27,915,588	781,741	3%
Public Safety Pension Funding (PSPF)	2,957,258	82,236,061	3,018,713	3,018,713	3,013,761	(4,952)	0%
Utilities	19,246,224	20,378,554	19,669,613	21,793,362	22,540,697	747,335	3%
Parking Garage	262,885	269,524	272,642	45,345	60,714	15,369	34%
Internal Service	<u>2,386,244</u>	<u>1,917,980</u>	<u>2,147,221</u>	<u>2,168,235</u>	<u>2,894,331</u>	<u>726,096</u>	<u>33%</u>
<b>City-Wide Costs</b>	<b><u>\$ 126,874,595</u></b>	<b><u>\$ 227,741,859</u></b>	<b><u>\$ 150,295,337</u></b>	<b><u>\$ 160,394,735</u></b>	<b><u>\$ 167,466,469</u></b>	<b><u>\$ 7,071,734</u></b>	<b>4%</b>

**City of Berwyn  
Summary of General Fund Expenditures  
2024 Budget**

Dept #	Expenditures	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change Amount	Percent
<b>General Government</b>								
02	Mayor	\$ 163,026	\$ 163,030	\$ 165,577	\$ 171,299	\$ 183,057	\$ 11,758	7%
03	City Administrator	578,003	692,275	714,382	762,370	813,340	50,970	7%
04	Clerk	141,103	129,841	129,174	153,778	168,298	14,520	9%
06	Treasurer	28,159	14,787	15,635	51,648	53,074	1,426	3%
08	Council	246,418	241,675	293,766	344,649	361,290	16,641	5%
10	Legal	672,788	836,910	1,006,935	1,024,890	1,038,467	13,577	1%
12	Finance	1,434,702	1,657,533	1,750,302	1,774,105	2,322,476	548,371	31%
16	Information Technology	1,485,356	1,586,592	1,775,681	1,569,667	2,345,159	775,492	49%
17	Statutory	270,557	348,392	520,250	388,000	294,250	(93,750)	-24%
<b>Public Safety</b>								
18	Fire	13,234,340	14,603,185	16,726,566	15,997,273	17,684,920	1,687,647	11%
20	Police	27,280,826	29,121,734	31,350,138	29,701,913	33,672,608	3,970,695	13%
22	Fire and Police Commission	121,789	140,561	117,555	131,204	192,656	61,452	47%
<b>Public Works</b>								
24	Building / Neighborhood Affairs	1,871,864	2,148,332	2,207,605	2,062,428	2,204,286	141,858	7%
26	Public Works	4,364,823	4,547,388	4,908,279	5,562,038	6,097,142	535,104	10%
<b>Economic Development</b>								
28	Zoning	6,603	8,843	7,455	15,847	9,847	(6,000)	-38%
30	Committee and Planning	70,545	95,627	111,450	122,000	121,000	(1,000)	-1%
<b>Culture and Recreation</b>								
32	Recreation	1,509,620	1,779,773	2,121,822	1,940,294	2,009,389	69,095	4%
34	Community Relations	207	-	-	5,383	-	(5,383)	-100%
46	Senior Services	595,231	633,208	710,984	739,893	748,266	8,373	1%
<b>Other Financing Uses/Other Dept's</b>								
-	Transfer to other funds	1,070,978	1,434,252	1,381,475	-	-	-	-
<b>Total General Fund Expenditures</b>		<b>\$ 55,146,938</b>	<b>\$ 60,183,938</b>	<b>\$ 66,015,031</b>	<b>\$ 62,518,679</b>	<b>\$ 70,319,525</b>	<b>\$ 7,800,846</b>	<b>12%</b>

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**Office of the Mayor**

**PROGRAM MANAGER:** Mayor




**PROGRAM DESCRIPTION:**

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

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

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

**SERVICES:**

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

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**Office of the Mayor**

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

City of Berwyn  
 2024 Budgeted Expenditures by Department  
 Mayor  
 12/31/2024

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
100-02-5000	Mayor - Salaries	\$ 86,650	\$ 88,857	\$ 89,643	\$ 89,643	\$ 93,360	\$ 3,717
100-02-5035	Mayor - Benefits	65,714	66,662	65,426	68,923	74,137	5,214
100-02-5200	Mayor - Administrative Expenses	2,416	4,363	4,901	7,500	7,500	-
100-02-5220	Mayor - Training, Dues & Publications	1,055	800	1,000	-	1,000	1,000
100-02-5225	Mayor - Supplies	2,494	884	250	1,000	1,250	250
100-02-5235	Mayor - Postage & Printing	397	156	-	900	900	-
100-02-5290	Mayor - Other General Expenses	1,755	725	2,361	1,000	2,250	1,250
100-02-5625	Mayor - Copier Maintenance	128	166	200	700	700	-
100-02-5625	Mayor - Internal Service Fund	<u>2,417</u>	<u>417</u>	<u>1,796</u>	<u>1,633</u>	<u>1,960</u>	<u>327</u>
Department Total		<u>\$ 163,026</u>	<u>\$ 163,030</u>	<u>\$ 165,577</u>	<u>\$ 171,299</u>	<u>\$ 183,057</u>	<u>\$ 11,758</u>



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**Office of the City Administrator**

**PROGRAM MANAGER:** City Administrator

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

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

The City Administrator shall have the following powers and duties:

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

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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.

City of Berwyn  
2024 Budgeted Expenditures by Department  
City Administration  
12/31/2024

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
100-03-5000	City Admin - Salaries	\$ 292,200	\$ 376,396	\$ 405,145	\$ 391,044	\$ 421,213	\$ 30,169
100-03-5025	City Admin - Other Stipend	1,300	4,350	4,800	-	-	-
100-03-5030	City Admin - Sick Day Buy Back	6,546	11,587	6,300	9,000	7,784	(1,216)
100-03-5035	City Admin - Benefits	181,866	221,305	225,791	238,758	259,801	21,043
100-03-5200-11	City Admin - Communications	-	4,382	10,000	10,000	10,000	-
100-03-5220	City Admin - Training	12,257	6,165	5,000	10,000	10,000	-
100-03-5225	City Admin - Supplies	(51)	62	1,000	1,600	1,600	-
100-03-5235	City Admin - Postage & Printing	1,760	300	750	900	900	-
100-03-5290	City Admin - Other General Expenses	16,828	12,052	9,000	10,000	10,000	-
100-03-5300	City Admin - Professional Services	55,000	54,030	40,991	85,000	85,000	-
100-03-5400	City Admin - Repairs & Maintenance	-	-	-	500	500	-
100-03-5405	City Admin - Copier Maintenance	128	166	250	700	700	-
100-03-5625	City Admin - Internal Service Fund	7,231	1,480	5,355	4,868	5,842	974
100-03-5625	City Admin - COVID-19	2,938	-	-	-	-	-
Department Total		<u>\$ 578,003</u>	<u>\$ 692,275</u>	<u>\$ 714,382</u>	<u>\$ 762,370</u>	<u>\$ 813,340</u>	<u>\$ 50,970</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  
2024 Budgeted Expenditures by Department  
Clerk  
12/31/2024

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
100-04-5000	Clerk - Salaries	\$ 86,010	\$ 83,560	\$ 84,288	\$ 84,288	\$ 92,880	\$ 8,592
100-04-5010	Clerk - Overtime	728	116	-	-	-	-
100-04-5020	Clerk - Other Stipend	-	-	-	1,000	1,000	-
100-04-5035	Clerk - Benefits	35,930	34,677	34,566	38,549	42,360	3,811
100-04-5200	Clerk - Administrative Expenses	224	3,751	-	8,000	8,000	-
100-04-5220	Clerk - Training, Dues & Publications	3,820	90	-	2,500	2,500	-
100-04-5225	Clerk - Supplies	569	1,096	650	1,500	1,500	-
100-04-5235	Clerk - Postage & Printing	589	319	450	750	750	-
100-04-5290	Clerk - Other General Expenses	2,636	435	550	2,000	2,000	-
100-04-5405	Clerk - Copier Maintenance	6,089	3,897	3,000	5,000	5,000	-
100-04-5610	Clerk - Codification	1,361	1,539	2,100	3,500	3,500	-
100-04-5615	Clerk - Record Retention	645	-	500	2,500	2,500	-
100-04-5625	Clerk - Internal Service Fund	<u>2,502</u>	<u>361</u>	<u>3,070</u>	<u>2,791</u>	<u>3,349</u>	<u>558</u>
Department Total		<u>\$ 141,103</u>	<u>\$ 129,841</u>	<u>\$ 129,174</u>	<u>\$ 153,778</u>	<u>\$ 168,298</u>	<u>\$ 14,520</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  
 2024 Budgeted Expenditures by Department  
 Treasurer  
 12/31/2024

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
100-06-5000	Treasurer - Salaries	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
100-06-5035	Treasurer - Benefits	14,343	1,465	1,345	37,157	37,985	828
100-06-5225	Treasurer - Supplies	-	-	-	250	250	-
100-06-5235	Treasurer - Postage & Printing	3,000	3,250	3,750	3,500	4,000	500
100-06-5290	Treasurer - Other General Expenses	80	-	-	250	250	-
100-06-5625	Treasurer - Internal Service Fund	<u>736</u>	<u>72</u>	<u>540</u>	<u>491</u>	<u>589</u>	<u>98</u>
Department Total		<u>\$ 28,159</u>	<u>\$ 14,787</u>	<u>\$ 15,635</u>	<u>\$ 51,648</u>	<u>\$ 53,074</u>	<u>\$ 1,426</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.
-  Approve contracts and major expenses through bidding process.

City of Berwyn  
2024 Budgeted Expenditures by Department  
Council  
12/31/2024

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
100-08-5000	Council - Salaries	\$ 79,693	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
100-08-5035	Council - Benefits	135,060	135,340	151,040	201,921	218,066	16,145
100-08-5200-01	Council - Ward 1	3,698	4,358	7,500	7,500	7,500	-
100-08-5200-02	Council - Ward 2	3,463	3,525	7,500	7,500	7,500	-
100-08-5200-03	Council - Ward 3	4,359	4,378	7,500	7,500	7,500	-
100-08-5200-04	Council - Ward 4	2,779	4,271	7,500	7,500	7,500	-
100-08-5200-05	Council - Ward 5	2,050	1,166	7,500	7,500	7,500	-
100-08-5200-06	Council - Ward 6	4,493	4,500	7,500	7,500	7,500	-
100-08-5200-07	Council - Ward 7	2,165	2,740	7,500	7,500	7,500	-
100-08-5200-08	Council - Ward 8	4,500	766	7,500	7,500	7,500	-
100-08-5290	Council - Other General Expenses	-	-	-	250	250	-
100-08-5625	Council - Internal Service Fund	4,158	631	2,726	2,478	2,974	496
Department Total		<u>\$ 246,418</u>	<u>\$ 241,675</u>	<u>\$ 293,766</u>	<u>\$ 344,649</u>	<u>\$ 361,290</u>	<u>\$ 16,641</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  
 2024 Budgeted Expenditures by Department  
 Legal  
 12/31/2024

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
100-10-5000	Legal - Salaries	\$ 232,082	\$ 239,319	\$ 246,639	\$ 245,879	\$ 253,106	\$ 7,227
100-10-5030	Legal - Sick Day Buy Back	1,737	1,487	2,000	2,000	1,884	(116)
100-10-5035	Legal - Benefits	67,717	65,093	66,020	78,669	82,967	4,298
100-10-5110	Legal - Adjudication Program	21,373	20,853	25,000	35,000	35,000	-
100-10-5225	Legal - Supplies	-	2,520	3,500	1,000	1,000	-
100-10-5235	Legal - Postage & Printing	1	93	100	500	500	-
100-10-5290	Legal - Other General Expenses	337	181	1,750	500	500	-
100-10-5300	Legal - Professional Service	336,852	505,642	650,000	650,000	650,000	-
100-10-5405	Legal - Copier Maintenance	-	-	-	500	500	-
100-10-5625	Legal - Internal Service Fund	12,689	1,722	11,926	10,842	13,010	2,168
Department Total		<u>\$ 672,788</u>	<u>\$ 836,910</u>	<u>\$ 1,006,935</u>	<u>\$ 1,024,890</u>	<u>\$ 1,038,467</u>	<u>\$ 13,577</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  
2024 Budgeted Expenditures by Department  
Finance  
12/31/2024

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
100-12-5000	Finance - Salaries	\$ 436,967	\$ 517,082	\$ 456,029	\$ 539,602	\$ 799,444	\$ 259,842
100-12-5025	Finance- Stipends-Other	-	6,300	2,500	-	5,000	-
100-12-5030	Finance - Sick Day Buy Back	16,212	20,176	20,052	17,000	24,469	7,469
100-12-5035	Finance - Benefits	151,979	177,258	142,733	197,935	310,823	112,888
100-12-5220	Finance - Training, Dues, & Publications	3,859	6,697	5,000	5,000	5,000	-
100-12-5225	Finance - Supplies	2,615	9,257	4,500	3,000	3,000	-
100-12-5235	Finance - Postage & Printing	3,636	5,762	5,000	6,000	6,000	-
100-12-5290	Finance - Other General Expenses	176,686	172,046	175,000	150,000	180,000	30,000
100-12-5300	Finance - Professional Services	4,600	8,867	116,300	30,000	75,000	45,000
100-12-5405	Finance - Copier Maintenance	892	1,124	1,050	1,500	1,500	-
100-12-5625	Finance - Internal Service Fund	21,682	11,760	17,179	15,617	18,740	3,123
	Total Finance	819,128	936,329	945,343	965,654	1,428,976	463,322
100-12-11-5000	Collectors - Salaries	\$ 281,988	\$ 308,099	\$ 334,512	\$ 337,168	\$ 362,939	\$ 25,771
100-12-11-5025	Collectors - Stipends	1,100	21,100	1,200	4,300	1,200	(3,100)
100-12-11-5030	Collectors - Sick Day Buy Back	5,631	6,444	16,134	10,000	11,547	1,547
100-12-11-5035	Collectors - Benefits	183,239	185,929	185,828	220,995	239,035	18,040
100-12-11-5225	Collectors - Supplies	6,135	18,695	17,237	3,200	6,000	17,237
100-12-11-5235	Collectors - Postage & Printing	15,679	17,113	23,298	15,000	24,000	9,000
100-12-11-5290	Collectors - Other General Expenses	-	637	530	500	500	-
100-12-11-5300-03	Collector - Collection Service Fees	15,249	15,810	20,936	20,000	20,000	-
100-12-11-5300-04	Collector - Vehicle Registration Service	42,398	48,279	50,955	50,000	60,000	10,000
100-12-11-5405	Collector - Copier Maintenance	343	557	500	500	500	-
	Total Collectors	551,762	622,663	651,130	661,663	725,721	64,058
100-14-5000	Benefits Coordinator - Salaries	\$ 41,449	\$ 58,302	\$ 90,973	\$ 84,996	\$ 95,256	\$ 10,260
100-14-5025	Benefits Coordinator - Stipends- Other	1,300	2,700	1,200	1,200	1,200	-
100-14-5030	Benefits Coordinator - Sick Day Buy Back	-	9,890	8,923	4,000	7,998	3,998
100-14-5035	Benefits Coordinator - Benefits	18,108	23,904	48,130	51,180	57,031	5,851
100-14-5220	Benefits Coordinator - Training, Dues & Publications	30	10	250	1,000	1,000	-
100-14-5225	Benefits Coordinator - Supplies	1,543	2,254	1,500	1,500	2,000	500
100-14-5235	Benefits Coordinator - Postage & Printing	851	1,215	750	1,000	1,000	-
100-14-5290	Benefits Coordinator - Other General Expenses	-	103	-	-	-	-
100-14-5625	Benefits Coordinator - Internal Service Fund	531	163	2,103	1,912	2,294	382
	Total Benefits Coordinator	63,812	98,541	153,829	146,788	167,779	20,991
Department Total		\$ 1,434,702	\$ 1,657,533	\$ 1,750,302	\$ 1,774,105	\$ 2,322,476	\$ 548,371



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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  
 2024 Budgeted Expenditures by Department  
 Information Technology  
 12/31/2024

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
100-16-5000	IT - Salaries	\$ 578,254	\$ 600,956	\$ 599,297	\$ 596,919	\$ 636,579	\$ 39,660
100-16-5000	IT - Stipends-Other	15,350	18,113	20,000	20,000	20,000	-
100-16-5030	IT - Sick Day Buy Back	21,468	17,615	19,958	20,778	22,028	1,250
100-16-5035	IT - Benefits	294,894	300,012	272,733	302,734	321,899	19,165
100-16-5210	IT - Vehicle Gas & Oil	-	-	42	1,500	1,500	-
100-16-5220	IT - Training, Dues, & Publications	475	-	-	7,200	7,500	300
100-16-5225	IT - Supplies	5,031	4,029	3,048	2,000	2,200	200
100-16-5290	IT - Other General Expenses	129,949	96,025	88,000	55,000	55,000	-
100-16-5290	IT - Other General Expenses-BDC	4,660	31,844	30,000	30,000	31,000	1,000
100-16-5300	IT - Professional Service	16,400	36,936	90,000	70,000	250,000	180,000
100-16-5300	IT - Repairs & Maintenance	-	-	-	1,000	1,000	-
100-16-5410	IT - Hardware Maintenance	62,351	65,812	71,867	50,000	100,000	50,000
100-16-5415	IT - Software Maintenance	42,601	55,436	64,113	45,000	160,000	115,000
100-16-5415	IT - Equipment Lease	40,452	40,452	-	40,500	42,000	1,500
100-16-5510	IT - Hardware Purchases	53,911	66,026	82,000	80,000	225,000	145,000
100-16-5515	IT - Software Purchases	2,008	3,665	10,000	20,000	125,000	105,000
100-16-5530	IT - Network Infrastructure	196,476	245,868	410,000	200,000	315,000	115,000
100-16-5625	IT - Internal Service Fund	21,076	3,803	14,623	13,294	15,953	2,659
100-16-5800	Capital Outlay	-	-	-	13,742	13,500	
Department Total		<u>\$ 1,485,356</u>	<u>\$ 1,586,592</u>	<u>\$ 1,775,681</u>	<u>\$ 1,569,667</u>	<u>\$ 2,345,159</u>	<u>\$ 775,492</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 16<sup>th</sup> St.
- ✚ Station 3 (Center) – 6700 W. 26<sup>th</sup> St.

City of Berwyn  
 2024 Budgeted Expenditures by Department  
 Fire  
 12/31/2024

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
100-18-5000	Fire - Salaries	\$ 7,857,439	\$ 8,130,037	\$ 8,858,210	\$ 8,942,068	\$ 9,378,636	\$ 436,568
100-18-5005	Fire - Out of Class	142,036	166,835	195,000	195,000	105,000	(90,000)
100-18-5010	Fire - Overtime	482,260	771,397	900,000	600,000	700,000	100,000
100-18-5015	Fire - Uniform Stipend	76,000	75,000	77,500	77,500	79,000	1,500
100-18-5020	Fire - Education Stipend	33,250	33,500	32,500	35,000	37,000	2,000
100-18-5025	Fire - Other Stipend	47,207	48,487	207,900	102,800	253,294	150,494
100-18-5030	Fire - Sick Day Buy Back	274,872	322,130	406,514	406,514	453,477	46,963
100-18-5035	Fire - Benefits	2,515,057	2,489,829	2,629,612	2,659,846	2,913,545	253,699
100-18-5040	Fire - Tuition Reimbursement	11,219	5,791	2,000	20,000	33,000	13,000
100-18-5205	Fire - Utilities	11,152	13,267	14,900	13,000	13,500	500
100-18-5210	Fire - Vehicle Gas and Oil	70,117	103,454	98,000	85,000	105,000	20,000
100-18-5215	Fire - Telephone	9,103	10,358	9,500	10,500	12,000	1,500
100-18-5220	Fire - Training, Dues and Publications	30,838	43,832	5,800	57,500	67,500	10,000
100-18-5225	Fire - Supplies	19,981	30,403	29,500	20,945	26,200	5,255
100-18-5235	Fire - Postage and Printing	364	45	500	-	-	-
100-18-5290	Fire - Other general Expenses	40,288	42,136	40,000	63,000	100,500	37,500
100-18-5300	Fire-Professional Services -PBS	711,793	212,677	237,500	142,500	237,500	95,000
100-18-5300-03	Fire - Collection Service Fees-GEMT	-	1,404,165	1,762,500	1,500,000	1,762,500	262,500
100-18-5400	Fire - Repairs and Maintenance	153,142	186,540	295,320	225,000	185,000	(40,000)
100-18-5405	Fire - Copier Maintenance	238	246	500	2,290	2,500	210
100-18-5500	Fire - Equipment Purchases	70,383	55,620	44,000	76,500	90,000	13,500
100-18-5500-01	Fire - Turnout Gear	46,210	51,942	67,000	50,000	60,000	10,000
100-18-5505	Fire - Equipment Lease	136,191	103,889	256,504	256,504	386,504	130,000
100-18-5625	Fire - Internal Service Fund	346,921	301,425	555,806	455,806	563,264	107,458
100-18-5800	Fire - Capital outlay	133,810	-	-	-	120,000	120,000
100-18-5895-01	Fire - COVID-19	14,469	180	-	-	-	-
<b>Department Total</b>		<b>\$ 13,234,340</b>	<b>\$ 14,603,185</b>	<b>\$ 16,726,566</b>	<b>\$ 15,997,273</b>	<b>\$ 17,684,920</b>	<b>\$ 1,687,647</b>

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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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**Police Department**

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

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

**Division Commander – Administrative Services:**

Under general direction of the Chief of Police, coordinates the development of the operating budget with the Chief and Division Administrators. The Division Commander of Administrative Services organizes and manages the Police Department budget; including financial analyses, cost recovery programs, payroll, grant administration, and conducts on-going research into cost reduction measures. The Division Commander will design and administer programs and organizational changes from variety of funding sources, and performs independent research and special studies involving data collection and analysis of departmental operations and structures, including building security and maintenance, and human resource management.

Administrative Services is the entity responsible for maintaining up-to-date department standards in all Policy, Procedures, and Department Directives to meet the highest professional standards of the Berwyn Police Department

The Division Commander of Administrative Services prepares a wide variety of written reports and project overviews that include special projects for publication and/or submission to outside organizations. Performs or participate in comprehensive management analyses of police department policies, also serves as a member of the department administrative team in problem solving, decision-making, strategic planning. Develops and coordinates activities with other city departments, other government agencies and outside organizations; provides staff assistance and managerial services.

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

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

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**Police Department**

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

**Division Commander– Support Services:**

The primary responsibility of the Division Commander of Support Services is to provide assistance to the other Divisions of the Police Department in the form of personnel and equipment. The Division Commander of Support Services is responsible for carrying out the goals and objectives of this division that in turn allows the Berwyn Police Department to meet its mission in many of the departments operations.

Support Services consists of the following units of operation: Community Services, Graffiti Removal, Local Adjudication and Parking Enforcement, Records Management and Collections, traffic enforcement, department motor pool fleet management, and police equipment.

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

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

**Executive Officer:**

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

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

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

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2024 Budgeted Expenditures by Department  
Police  
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Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
100-20-51-5000	Police - Admin - Ch of Police, Div Cdrs	\$ 1,074,897	\$ 1,108,081	\$ 1,185,962	\$ 1,180,340	\$ 1,264,689	\$ 84,349
100-20-53-5000	Police - Sprvsrs - Lieut's & Sergeant's	2,827,098	3,127,075	3,403,994	3,404,994	3,886,293	481,299
100-20-55-5000	Police - Specialty	1,712,023	2,338,101	4,191,415	4,079,720	5,411,247	1,331,527
100-20-57-5000	Police - Officers	5,909,664	5,950,090	4,323,958	4,240,698	3,747,735	(492,963)
100-20-59-5000	Police - Auxiliary	363,402	390,642	821,890	310,500	400,000	89,500
100-20-61-5000	Police - Radio operators/dispatchers	951,624	1,097,390	1,186,510	1,193,734	1,283,996	90,262
100-20-63-5000	Police - Community service officers	777,101	811,548	829,983	832,047	862,551	30,504
100-20-67-5000	Police - Lockup personnel	341,282	461,505	486,462	556,760	557,362	602
100-20-69-5000	Police - Clerks	762,745	890,529	1,091,510	1,086,486	1,149,937	63,451
100-20-71-5000	Police - Crossing Guards	203,712	190,379	187,581	196,091	221,826	25,735
100-20-5005	Police - Out of Class	14,950	12,825	250,000	15,000	330,000	315,000
100-20-5010	Police - Overtime	1,011,167	1,181,033	1,383,000	1,135,000	1,207,000	72,000
100-20-5015	Police - Uniform stipend	131,600	135,000	146,400	131,600	145,700	14,100
100-20-5020	Police - Education Stipend	116,362	120,000	147,500	116,400	164,400	48,000
100-20-5025	Police - Other Stipends	23,938	43,660	44,000	26,175	40,000	13,825
100-20-5030	Police - Buy back	2,016,393	1,660,236	1,772,000	1,921,300	1,666,750	(254,550)
100-20-5035	Police - Benefits	4,952,739	5,130,403	5,130,205	5,300,051	5,832,706	532,655
100-20-5040	Police - Tuition Reimbursement	197,895	134,509	90,000	160,000	60,000	(100,000)
100-20-5205	Police - Utilities	29,498	23,949	26,000	33,000	40,000	7,000
100-20-5210	Police - Vehicle Gas and Oil	284,478	343,888	330,000	220,000	250,000	30,000
100-20-5215	Police - Telephone	53,373	29,647	38,000	39,000	55,000	16,000
100-20-5220	Police - Training, dues and publications	156,467	191,494	240,000	160,000	260,000	100,000
100-20-5225	Police - Supplies	51,220	55,473	78,000	75,000	75,000	-
100-20-5235	Police - Postage & printing	37,634	64,365	40,000	27,938	75,000	47,062
100-20-5290	Police - Other general expenses	110,944	113,405	134,000	155,908	156,000	92
100-20-5300	Police - Professional Services	19,105	140,104	222,000	130,000	185,000	55,000
100-20-5345	Police - Speed photo enforcement	949,329	867,619	950,000	910,000	1,000,000	90,000
100-20-5400	Police - Repairs and maintenance	353,538	521,957	670,032	435,195	685,000	249,805
100-20-5405	Police - Copier maintenance	8,697	5,867	20,400	16,190	25,000	8,810
100-20-5410	Police - Hardware maintenance	2,616	18,873	24,000	-	150,000	150,000
100-20-5415	Police - Software maintenance	175,754	179,346	210,000	200,000	675,000	475,000
100-20-5500	Police - Equipment	61,774	147,566	138,000	130,000	160,000	30,000
100-20-5625	Police - Internal service fund	1,451,170	1,357,316	1,557,336	1,282,786	1,649,416	366,630
100-20-5800	Police - Capital Expenditures	30,939	172,602	-	-	-	-
100-20-5895-01	Police - COVID-19	115,698	105,257	-	-	-	-
Department Total		<u>\$ 27,280,826</u>	<u>\$ 29,121,734</u>	<u>\$ 31,350,138</u>	<u>\$ 29,701,913</u>	<u>\$ 33,672,608</u>	<u>\$ 3,970,695</u>

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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.

City of Berwyn  
 2024 Budgeted Expenditures by Department  
 Fire and Police Commission  
 12/31/2024

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
100-22-5500	Fire and Police Commission - Salaries	\$ 30,039	\$ 31,154	\$ 30,231	\$ 30,000	\$ 65,700	\$ 35,700
100-22-5035	Fire and Police Commission - Benefits	5,845	7,231	7,324	7,204	32,956	25,752
100-22-5200	Fire and Police Commission- Training, Dues, & Publications	20,610	833	-	2,500	2,500	-
100-22-5225	Fire and Police Commission - Supplies	-	-	-	250	250	-
100-22-5290	Fire and Police Commission - Other General Expenses	767	12,948	6,000	1,250	1,250	-
100-22-5290-10	Fire and Police Commission - Police Testing	(50)	17,761	6,000	20,000	20,000	-
100-22-5290-11	Fire and Police Commission - Pre Employment Physicals	64,578	70,634	68,000	70,000	70,000	-
		-					
Department Total		<u>\$ 121,789</u>	<u>\$ 140,561</u>	<u>\$ 117,555</u>	<u>\$ 131,204</u>	<u>\$ 192,656</u>	<u>\$ 61,452</u>

**City of Berwyn  
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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  
2024 Budgeted Expenditures by Department  
Building / Neighborhood Affairs  
12/31/2024

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Budget Change
100-24-5000	Building - Salaries	\$ 671,727	\$ 733,559	\$ 767,412	\$ 796,847	\$ 821,728	\$ 24,881
100-24-5010	Building - Overtime	27,233	32,038	35,000	30,000	37,500	7,500
100-24-5025	Building - Stipends-Other	4,300	41,100	5,000	3,000	5,400	2,400
100-24-5030	Building - Sick Day Buy Back	28,147	61,836	38,000	19,000	55,000	36,000
100-24-5035	Building - Benefits	376,840	376,349	383,313	394,099	431,180	37,081
100-24-5205	Building - Utilities	11,442	11,870	13,500	14,000	14,000	-
100-24-5210	Building - Vehicle Gas and Oil	9,326	33,394	25,000	20,000	20,000	-
100-24-5215	Building - Telephone	15,117	20,311	11,000	15,000	15,000	-
100-24-5220	Building - Training, Dues,& Publications	2,659	40	2,200	3,000	3,000	-
100-24-5225	Building - Supplies	16,155	31,842	18,100	18,000	18,000	-
100-24-5235	Building - Postage & Printing	22,052	28,269	22,500	19,000	19,000	-
100-24-5290	Building - Oth Gen Exp/Rodent Abatement	34,773	21,731	60,000	98,500	98,500	-
100-24-5300	Building - Professional Service	424,116	496,013	485,000	400,000	420,000	20,000
100-24-5400	Building - Repairs and Maintenance	166,387	204,274	275,000	175,000	175,000	-
100-24-5405	Building - Copier Maintenance	763	896	1,600	2,000	2,000	-
100-24-5500	Building - Lease Expense	-	27,024	43,000	35,000	45,000	10,000
100-24-5625	Building - Internal Service Fund	26,387	11,796	21,980	19,982	23,978	3,996
100-24-5895-01	Building - COVID-19	34,440	15,990	-	-	-	-
Department Total		<u>\$ 1,871,864</u>	<u>\$ 2,148,332</u>	<u>\$ 2,207,605</u>	<u>\$ 2,062,428</u>	<u>\$ 2,204,286</u>	<u>\$ 141,858</u>

**City of Berwyn  
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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  
2024 Budgeted Expenditures by Department  
Public Works  
12/31/2024

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
100-26-35-5000	Streets - Salaries	\$ 1,609,793	1,790,926	2,040,888	2,142,245	2,461,785	319,540
100-26-35-5010	Streets - Overtime	103,027	92,560	57,000	125,000	125,000	-
100-26-35-5015	Streets - Uniform stipend	18,391	23,744	23,000	23,400	23,400	-
100-26-35-5025	Streets - Other stipend	390	3,510	360	5,000	5,000	-
100-26-35-5030	Streets - Sick day buyback	35,300	55,211	57,500	45,000	50,000	5,000
100-26-35-5035	Streets - Benefits	782,493	876,366	869,288	929,649	1,057,255	127,606
100-26-35-5205	Streets - Utilities	16,893	23,418	18,800	25,000	25,000	-
100-26-35-5210	Streets - Vehicle gas & oil	94,708	161,568	176,445	125,000	140,000	15,000
100-26-35-5215	Streets - Telephone	10,493	29,100	30,000	13,000	13,000	-
100-26-35-5220	Streets - Training, dues, & publications	14,822	8,124	13,000	21,000	21,000	-
100-26-35-5225	Streets - Supplies	82,233	123,122	112,300	163,500	163,500	-
100-26-35-5235	Streets - Postage & printing	4,811	6,094	11,250	9,500	9,500	-
100-26-35-5290	Streets - Other general expenses	665	4,138	1,100	7,500	7,500	-
100-26-35-5300	Streets - Professional services	692,350	267,600	300,000	727,000	850,000	123,000
100-26-35-5400	Streets - Repairs and maintenance	380,542	332,377	354,000	410,000	410,000	-
100-26-35-5405	Streets - Copier maintenance	160	162	200	1,400	1,400	-
100-26-35-5500	Streets - Equipment	-	-	-	4,000	4,000	-
100-26-35-5505	Streets - Equipment lease	51,349	112,070	103,500	163,000	163,000	-
100-26-35-5625	Streets - Internal service fund	83,817	81,852	100,759	91,599	109,919	18,320
100-26-35-5800	Streets - Capital Outlay	-	161,607	123,000	123,000	-	(123,000)
	Total Streets	\$ 3,982,237	\$ 4,153,549	\$ 4,392,390	\$ 5,154,793	\$ 5,640,259	\$ 485,466
100-26-37-5000	Fleet - Salaries	\$ 75,722	\$ 26,204	\$ -	\$ 68,000	\$ 73,360	\$ 5,360
100-26-37-5010	Fleet - Overtime	4,733	4,109	-	5,300	5,000	(300)
100-26-37-5015	Fleet - Uniform stipend	812	709	-	1,000	1,000	-
100-26-37-5025	Fleet - Other stipend	-	-	-	450	450	-
100-26-37-5030	Fleet- Sick day buyback	143	6,795	-	-	-	-
100-26-37-5035	Fleet - Benefits	35,715	14,661	-	36,328	38,253	1,925
100-26-37-5210	Fleet - Vehicle gas & oil	10,823	21,542	22,000	10,000	22,000	12,000
100-26-37-5225	Fleet - Supplies	154,960	104,516	80,000	150,000	150,000	-
100-26-37-5235	Fleet - Postage & printing	2,636	-	30	1,400	1,400	-
100-26-37-5290	Fleet - Other general expenses	312	-	265	1,000	1,000	-
100-26-37-5300	Fleet - Professional services	70,137	210,703	240,000	70,000	75,000	5,000
100-26-37-5400	Fleet - Repairs and maintenance	21,250	3,621	170,000	58,000	83,000	25,000
100-26-37-5500	Fleet - Equipment	-	-	-	2,500	2,500	-
100-26-37-5625	Fleet - Internal service fund	5,343	979	3,594	3,267	3,920	653
	Total Fleet	\$ 382,586	\$ 393,839	\$ 515,889	\$ 407,245	\$ 456,883	\$ 49,638
Department Total		\$ 4,364,823	\$ 4,547,388	\$ 4,908,279	\$ 5,562,038	\$ 6,097,142	\$ 535,104

**City of Berwyn  
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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  
 2024 Budgeted Expenditures by Department  
 Zoning Board  
 12/31/2024

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
100-28-5000	Zoning - Salaries	\$ 6,360	\$ 8,215	\$ 6,360	\$ 6,360	\$ 6,360	\$ -
100-28-5035	Zoning - Benefits	243	628	1,095	487	487	-
100-28-5235	Zoning - Postage & printing	-	-	-	3,000	1,000	(2,000)
100-28-5290	Zoning - Other general expenses	-	-	-	6,000	2,000	(4,000)
		-					
Department Total		<u>\$ 6,603</u>	<u>\$ 8,843</u>	<u>\$ 7,455</u>	<u>\$ 15,847</u>	<u>\$ 9,847</u>	<u>\$ (6,000)</u>

**City of Berwyn  
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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  
 2024 Budgeted Expenditures by Department  
 Committee and Planning  
 12/31/2024

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
100-30-5105-01	Community Programs- Fireworks	\$ -	\$ 26,450	\$ 21,000	\$ 28,000	\$ 28,000	\$ -
100-30-5105-04	West Central Municipal Conference	25,450	25,450	25,450	26,000	26,000	-
100-30-5105-05	Berwyn Historic Preservation Commission	-	-	-	5,000	5,000	-
100-30-5105-06	Utility Tax Rebate	40,095	43,727	60,000	60,000	60,000	-
100-30-5105-08	Berwyn Historical Society	5,000	-	5,000	-	-	-
100-30-5290	Committee & Planning - Other general expenses	-	-	-	3,000	2,000	(1,000)
Department Total		<u>\$ 70,545</u>	<u>\$ 95,627</u>	<u>\$ 111,450</u>	<u>\$ 122,000</u>	<u>\$ 121,000</u>	<u>\$ (1,000)</u>

**City of Berwyn  
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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  
2024 Budgeted Expenditures by Department  
Recreation  
12/31/2024

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
100-32-5000	Recreation - Salaries	\$ 666,977	\$ 909,905	\$ 1,144,072	\$ 950,000	\$ 1,000,000	\$ 50,000
100-32-5025	Rcreation-Stipends-Other	-	22,050	-	3,150	4,000	
100-32-5030	Recreation - Sick day buy back	14,724	15,725	12,500	21,781	21,782	1
100-32-5035	Recreation - Benefits	231,772	253,352	261,814	279,887	291,196	11,309
100-32-5100	Recreation - Special events	21,018	45,817	65,000	75,000	75,000	-
100-32-5105	Recreation - Community programs	-	119	-	-	-	-
100-32-5205	Recreation - Utilities	22,526	51,952	49,000	42,500	42,500	-
100-32-5210	Recreation - Vehicle Gas and Oil	19,381	22,746	20,500	22,000	22,000	-
100-32-5215	Recreation - Telephone	10,522	8,684	9,000	12,500	12,500	-
100-32-5220	Recreation - Training, dues, & publications	1,539	864	1,000	5,000	5,000	-
100-32-5225	Recreation - Supplies	90,897	143,568	135,600	140,000	140,000	-
100-32-5235	Recreation - Postage & printing	-	-	320	2,000	2,000	-
100-32-5290	Recreation - Other general expenses	61,853	70,371	12,642	15,000	15,000	-
100-32-5300	Recreation - Professional Services	-	1,403	65,000	70,000	70,000	-
100-32-5400	Recreation - Repairs and maintenance	222,173	226,093	284,000	220,000	220,000	-
100-32-5405	Recreation - Copier maintenance	482	569	730	800	800	-
100-32-5505	Recreation-Lease Expense	-	-	14,200	31,000	31,000	-
100-32-5625	Recreation - Internal service fund	23,271	6,506	38,144	34,676	41,611	6,935
100-32-5800	Recreation - Capital outlay	122,385	-	8,300	15,000	15,000	-
100-32-5895-01	Recreation - COVID-19	100	49	-	-	-	-
Department Total		<u>\$ 1,509,620</u>	<u>\$ 1,779,773</u>	<u>\$ 2,121,822</u>	<u>\$ 1,940,294</u>	<u>\$ 2,009,389</u>	<u>\$ 69,095</u>



**City of Berwyn  
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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  
 2024 Budgeted Expenditures by Department  
 Community Relations  
 12/31/2024

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
100-34-5000	Community Relations - Salaries	192	-	-	5,000	-	(5,000)
100-34-5035	Community Relations - Benefits	15	-	-	383	-	(383)
Department Total		<u>\$ 207</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,383</u>	<u>\$ -</u>	<u>\$ (5,383)</u>

**City of Berwyn  
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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  
 2024 Budgeted Expenditures by Department  
 Senior Services  
 12/31/2024

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
100-46-5000	Senior Services - Salaries	\$ 273,849	\$ 309,436	\$ 386,899	\$ 335,311	\$ 350,909	\$ 15,598
100-46-5000	Senior Services - Overtime	619	1,454	1,000	2,500	2,500	-
100-46-5030	Senior Services - Stipends- Other	1,950	23,850	1,400	4,775	2,000	(2,775)
100-46-5030	Senior Services - Sick Day Buy Back	6,986	7,248	1,500	14,947	4,728	(10,219)
100-46-5035	Senior Services - Benefits	108,580	112,899	152,181	179,193	182,529	3,336
100-46-5100-03	Senior Services - Special Events Senior Breakfast	99	10,006	12,500	11,000	11,000	-
100-46-5210	Senior Services - Vehicle Gas & Oil	26,451	34,858	32,500	35,000	35,000	-
100-46-5215	Senior Services - Telephone	4,302	4,344	3,800	5,000	5,000	-
100-46-5225	Senior Services - Supplies	1,555	4,778	4,100	1,000	1,000	-
100-46-5235	Senior Services - Postage & Printing	2,060	3,889	3,500	7,000	7,000	-
100-46-5290	Senior Services - Other General Expenses	372	506	670	2,000	2,000	-
100-46-5300	Senior Services - Professional Services	2,575	3,209	3,900	4,000	4,000	-
100-46-5400	Senior Services - Repairs & Maintenance	120,254	106,984	85,500	110,000	110,000	-
100-46-5405	Senior Services - Copier Maintenance	257	423	550	1,000	1,000	-
100-46-5505	Senior Services - Equipment Lease	7,200	7,800	7,600	15,000	15,000	-
100-46-5625	Senior Services - Internal Service Fund charges	13,122	1,524	13,384	12,167	14,600	2,433
100-46-5800	Senior Services- Capital Outlay	25,000	-	-	-	-	-
Department Total		<u>\$ 595,231</u>	<u>\$ 633,208</u>	<u>\$ 710,984</u>	<u>\$ 739,893</u>	<u>\$ 748,266</u>	<u>\$ 8,373</u>

**City of Berwyn  
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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  
 2024 Budgeted Expenditures by Department  
 Statutory  
 12/31/2024

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Budget Change
Benefits	To be allocated to various departments:						
100-17-5035	Benefit Pool	\$ 145,395	\$ 221,278	\$ 210,000	\$ 115,000	\$ 110,000	\$ (5,000)
100-17-5290	Other General Expenses	10,642	20,199	20,000	11,000	20,000	-
100-17-5300-01	Auditing/Diversity and Inclusion Training expense	62,213	52,160	230,000	200,000	104,000	(96,000)
100-17-5300-10	New World Maintenance	50,912	53,458	60,000	60,000	60,000	-
100-17-5710	Bad debt expense	1,395	1,297	250	2,000	250	(1,750)
Department Total		<u>\$ 270,557</u>	<u>\$ 348,392</u>	<u>\$ 520,250</u>	<u>\$ 388,000</u>	<u>\$ 294,250</u>	<u>\$ (93,750)</u>

**City of Berwyn  
2024  
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**Library**

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

**City of Berwyn  
2024  
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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  
2024 Budget**

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
<b>Revenues</b>							
205-40-4000	Library - Property Tax Revenue	\$ 3,329,923	\$ 3,392,265	\$ 4,242,808	\$ 4,242,808	\$ 4,242,808	\$ -
205-40-4270	Library - Rental Revenue						
205-40-4350	Library - Book Fines	14,240	-	-	-	-	-
205-40-4400	Library - Grant Revenue	10,000	18,111	2,116	2,000	2,000	-
205-40-4415	Library - Copier Revenue	2,947	-	-	-	-	-
205-40-4420	Library - Per Capita Revenue	70,821	47,331	25,000	32,500	32,500	-
205-40-4425	Library - Video Rental Revenue	-	11,319	8,653	15,000	15,000	-
205-40-4430	Library - Building Revenue	4,747	83,569	84,444	84,473	84,473	-
205-40-4800	Library - Interest Income	-	690	6,988	5,000	2,000	(3,000)
205-40-4835	Library - Other Misc Revenue	6,120	-	-	-	-	-
205-40-4250	Library-Reimbursements	35,000	10,000	-	-	-	-
205-40-4850	Library - Contributions	-	7,841	6,826	4,800	12,000	7,200
205-40-4900	Library - Transfer from Other Funds	-	17,759	13,181	-	-	-
	<b>Total Library Revenues</b>	<u>3,473,798</u>	<u>3,588,885</u>	<u>4,390,016</u>	<u>4,386,581</u>	<u>4,390,781</u>	<u>4,200</u>
<b>Expenditures</b>							
205-40-5000	Library - Salaries	\$ 1,726,434	\$ 1,731,321	\$ 1,998,768	\$ 2,100,044	\$ 2,100,820	\$ 776
205-40-5010	Library - Overtime	-	301	-	2,000	2,000	-
205-40-5025	Library - Stipends Other	10,250	119,838	9,913	27,000	12,000	(15,000)
205-40-5030	Library - Sick Day Buy Back	22,659	19,969	28,505	33,000	33,000	-
205-40-5035	Library - Benefits	814,291	763,346	880,352	999,111	1,046,735	47,624
205-40-5040	Library - Tuition Reimbursement	8,620	663	-	10,000	10,000	-
205-40-5105	Library - Community Programs	34,536	33,563	27,623	47,500	57,500	10,000
205-40-5200-09	Library - Director Expense	-	237	37	600	600	-
205-40-5200-10	Library - Board Expense	8,000	5,097	6,848	20,000	20,000	-
205-40-5205	Library - Utilities	12,616	16,053	17,369	19,000	25,000	6,000
205-40-5210	Library - Vehicle Gas & Oil	187	482	827	1,000	2,000	1,000
205-40-5215	Library - Telephone	17,445	29,558	2,298	32,000	22,000	(10,000)
205-40-5220	Library - Training, Dues, & Publications	6,990	10,913	13,651	20,000	20,000	-
205-40-5225	Library - Supplies	77,185	174,388	129,032	129,473	139,473	10,000
205-40-5235	Library - Postage & Printing	1,972	2,020	1,832	2,800	2,800	-
205-40-5245	Library - Books	229,864	250,566	224,357	295,000	308,000	13,000
205-40-5250	Library - Audio Visual	26,959	17,759	18,763	26,000	26,000	-

**City of Berwyn  
Library Fund  
2024 Budget**

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
205-40-5255	Library - Periodicals	10,312	10,925	11,167	12,500	12,500	-
205-40-5290	Library - Other General Expenses	606	508	2	2,000	2,000	-
205-40-5400	Library - Repairs & Maintenance	127,041	105,430	94,696	150,000	150,000	-
205-40-5520	Library - Computer System	46,362	47,045	45,934	60,000	60,000	-
205-40-5525	Library - Computer Support Databases	50,380	39,407	21,039	60,000	50,000	(10,000)
205-40-5625	Library - Internal Service Fund Charge	53,841	11,556	22,935	20,850	25,020	4,170
205-40-5660	Library - Promotions	12,844	9,187	8,993	13,000	11,300	(1,700)
205-40-5665	Library - Reciprocal Borrowing	1,657	1,084	1,933	2,000	2,000	-
205-40-5800	Library - Capital Improvement	148,457	114,797	139,797	250,000	250,000	-
205-40-5895-01	Library - COVID-19	1,394	-	-	-	-	-
	<b>Total Library Expenditures</b>	<u>3,450,902</u>	<u>3,516,013</u>	<u>3,706,671</u>	<u>4,334,878</u>	<u>4,390,748</u>	<u>55,870</u>
	<b>Revenues Less Expenditures</b>	22,896	72,872	683,345	51,703	33	<u>\$ (51,670)</u>
	<b>Fund Balance Beginning</b>	<u>1,678,476</u>	<u>1,701,372</u>	<u>1,774,244</u>	<u>1,774,244</u>	<u>2,457,589</u>	
	<b>Projected Ending Fund Balance</b>	<u>\$ 1,701,372</u>	<u>\$ 1,774,244</u>	<u>\$ 2,457,589</u>	<u>\$ 1,825,947</u>	<u>\$ 2,457,622</u>	

**City of Berwyn  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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**Community Development**

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

**City of Berwyn  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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**Community Development**

**PROGRAM MANAGER:** Director of Community Development

**PROGRAM DESCRIPTION:**

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

**SERVICES:**

- ✚ To provide 15% of allocated funds to Public Service Agencies, through a sub-recipient agreement (as approved by City Council), their monitoring and their reporting as required.
- ✚ Provide a Single Family Rehabilitation Program to those residents of Berwyn who qualify under the Federal guidelines.
- ✚ Provide the City of Berwyn funds for infrastructure modifications with the federally designated low-mod population areas.

**City of Berwyn  
Community Development Fund  
2024 Budget**

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Budget Change
<b>Revenues</b>							
210-4400	Grant Income	\$ 1,003,501	\$ 1,567,528	\$ 1,693,523	\$ 2,660,056	\$ 2,782,108	\$ 122,052
210-4405	Loan Repayments	227,196	69,703	117,009	169,753	124,668	(45,085)
210-4800	Interest Income	1	85	374	-	-	-
210-4900	Transfer From Other Funds	179,207	38,735	-	5,845	-	(5,845)
210-42-4835	Miscellaneous Revenues	235	-	-	-	-	-
	<b>Total Community Development Revenues</b>	<b>1,410,140</b>	<b>1,676,051</b>	<b>1,810,906</b>	<b>2,835,654</b>	<b>2,906,776</b>	<b>71,122</b>
<b>Administration</b>							
210-42-5000	Community Development - Salaries	\$ 166,640	\$ 171,473	\$ 172,111	\$ 176,191	\$ 181,021	\$ 4,830
210-42-5025	Community Development - Stipends Other	1,300	7,500	1,000	1,200	1,200	-
210-42-5030	Community Development - Sick Day Buy Back	5,670	5,826	4,525	7,863	8,355	492
210-42-5035	Community Development - Benefits	96,308	83,105	80,568	91,067	97,091	6,024
210-42-5205	Community Development - Utilities	1,341	(622)	262	-	-	-
210-42-5215	Community Development - Telephone	1,445	1,462	1,356	1,800	1,800	-
210-42-5220	Community Development - Training, Dues, & Publications	-	-	-	3,850	4,800	950
210-42-5225	Community Development - Supplies	854	686	420	1,500	1,500	-
210-42-5235	Community Development - Postage & Printing	4,625	6,110	5,033	4,900	3,500	(1,400)
210-42-5290	Community Development - Other General Expenses	30	9	30	31,184	37,828	6,644
210-42-5300	Community Development - Professional Services	17,759	7,668	407	16,200	16,200	-
210-42-5400	Community Development - Repairs & Maintenance	730,421	1,329,342	1,418,627	1,081,642	1,257,496	175,854
210-42-5405	Community Development - Copier Maintenance	59	51	46	600	600	-
210-42-5625	Community Development - Internal Service Fund	10,296	3,001	10,845	9,859	11,831	1,972
210-42-5895	Community Development - COVID 19	-	-	-	1,050,085	796,785	(253,300)
	<b>Total Administration</b>	<b>1,036,748</b>	<b>1,615,611</b>	<b>1,695,230</b>	<b>2,477,941</b>	<b>2,420,007</b>	<b>(57,934)</b>
<b>Program Expenditures</b>							
210-42-5105	Community Development - Community Programs	135,356	60,438	109,190	356,872	417,714	60,842
	<b>Total Community Development Expenditures</b>	<b>1,172,104</b>	<b>1,676,049</b>	<b>1,804,420</b>	<b>2,834,813</b>	<b>2,837,721</b>	<b>2,908</b>
	Revenues Less Expenditures	\$ 238,036	\$ 2	\$ 6,486	\$ 841	\$ 69,055	\$ 68,214
	Fund Balance Beginning	(241,643)	(3,607)	(3,605)	(3,605)	2,881	
	Projected Ending Fund Balance	\$ (3,607)	\$ (3,605)	\$ 2,881	\$ (2,764)	71,936	

**City of Berwyn  
2024  
Annual Budget**

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## **Foreign Fire Fund**

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

**City of Berwyn  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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**PROGRAM MANAGER:** Foreign Fire Tax Board

**PROGRAM DESCRIPTION:**

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

**BUDGET SUMMARY:**

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

**City of Berwyn  
Foreign Fire Fund  
2024 Budget**

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
<b>Revenues</b>							
255-4055	Foreign Fire - Insurance Tax	\$ 56,407	\$ 69,570	\$ 55,000	\$ 66,531	\$ 68,284	\$ 1,753
	Total Foreign Fire Revenues	<u>56,407</u>	<u>69,570</u>	<u>55,000</u>	<u>66,531</u>	<u>68,284</u>	<u>1,753</u>
<b>Expenditures</b>							
255-5220	Foreign Fire - Training, Dues, & Publications	\$ -	\$ -	\$ 9,500	\$ 12,000	\$ 12,000	\$ -
255-5225	Foreign Fire - Supplies	8,468	14,051	7,900	10,000	11,000	1,000
255-5290	Foreign Fire - Other General Expenses	6,676	8,943	4,900	5,000	2,000	(3,000)
255-5300	Foreign Fire - Professional Services	-	-	-	3,000	3,000	-
255-5400	Foreign Fire - Repairs	870	-	7,800	8,000	8,000	-
255-5500	Foreign Fire - Equipment	22,277	12,383	23,000	27,000	31,000	4,000
255-5800	Foreign Fire - Capital	-	-	1,751	1,531	1,284	(247)
	Total Foreign Fire Expenditures	<u>38,291</u>	<u>35,377</u>	<u>54,851</u>	<u>66,531</u>	<u>68,284</u>	<u>1,753</u>
	Revenues Less Expenditures	18,116	34,193	149	-	-	\$ -
	Fund Balance Beginning	<u>57,328</u>	<u>75,444</u>	<u>109,637</u>	<u>109,637</u>	<u>109,786</u>	
	Projected Ending Fund Balance	<u>\$ 75,444</u>	<u>\$ 109,637</u>	<u>\$ 109,786</u>	<u>\$ 109,637</u>	<u>\$ 109,786</u>	



**City of Berwyn  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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**Motor Fuel Tax Fund**

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

**City of Berwyn  
Motor Fuel Tax Fund  
2024 Budget**

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
<b>Revenues</b>							
215-4250	MFT - Reimbursements	\$ 185,745	\$ -	\$ -	\$ -	\$ -	\$ -
215-4400	MFT - Grant Revenue	1,244,639	1,244,640	933,215	622,319	-	(622,319)
215-4410	MFT - State Allotment	2,288,066	2,289,333	1,877,189	1,500,000	1,167,000	(333,000)
215-4800	MFT - Interest Income	<u>2,212</u>	<u>83,485</u>	<u>153,069</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>
	Total MFT Revenues	<u>3,720,662</u>	<u>3,617,458</u>	<u>2,963,473</u>	<u>2,122,319</u>	<u>1,267,000</u>	<u>(855,319)</u>
<b>Expenditures</b>							
215-5205	MFT - Utilities	\$ 421,375	\$ 394,107	\$ 334,917	\$ 425,000	\$ 372,000	\$ (53,000)
215-5210	MFT-Vehicle Gas & Oil	-	75	-	-	-	-
215-5225-05	MFT - Rock Salt	156,422	178,770	195,931	250,000	285,000	35,000
215-5300	MFT - Professional services	7,734	367,874	3,010,064	110,000	-	(110,000)
215-5400	MFT - Repair & Maintenance	-	157,204	110,913	-	-	-
215-5400-02	MFT - Repair & Maintenance Street/Sidewalk	1,989,488	1,062,682	6,345	1,400,000	150,000	(1,250,000)
215-5400-03	MFT - Repair & Maintenance Traffic Control	<u>521,840</u>	<u>276,015</u>	<u>345,611</u>	<u>550,000</u>	<u>360,000</u>	<u>(190,000)</u>
	Total MFT Expenditures	<u>3,096,859</u>	<u>2,436,727</u>	<u>4,009,913</u>	<u>2,735,000</u>	<u>1,167,000</u>	<u>(1,568,000)</u>
	Revenues less Expenditures	623,803	1,180,731	(1,046,440)	(612,681)	100,000	<u>\$ 712,681</u>
	Fund Balance Beginning	<u>3,304,088</u>	<u>3,927,893</u>	<u>5,108,624</u>	<u>5,108,624</u>	<u>4,062,184</u>	
	Projected Ending Fund Balance	<u>\$ 3,927,891</u>	<u>\$ 5,108,624</u>	<u>\$ 4,062,184</u>	<u>\$ 4,495,943</u>	<u>\$ 4,162,184</u>	

**City of Berwyn  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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**South Berwyn Corridor  
Tax Increment Financing District**

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

**City of Berwyn  
South Berwyn TIF Fund  
2024 Budget**

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
<b>Revenues</b>							
220-4000	Property Taxes - South Berwyn TIF	\$ 1,514,890	\$ 1,294,219	\$ 1,041,543	\$ 1,041,543	\$ 1,184,423	\$ 142,880
220-4800	Interest Income	24,793	36,298	27,991	-	-	-
	Total South Berwyn TIF Revenues	<u>1,539,683</u>	<u>1,330,517</u>	<u>1,069,534</u>	<u>1,041,543</u>	<u>1,184,423</u>	<u>142,880</u>
<b>Expenditures</b>							
220-5200	TIF Management Services - BDC	\$ 367,663	\$ 307,603	\$ 301,560	\$ 301,560	\$ 206,057	\$ -
220-5700	Principal Expenses-2020 TIF Revenue Bond	-	345,000	400,000	400,000	450,000	50,000
220-5705	Interest Expenses-2020 TIF Revenue Bond	310,936	305,200	291,400	437,100	275,400	(161,700)
220-5800	South Berwyn Corridor TIF - Expenses	131,417	135,345	119,281	137,966	312,966	175,000
220-5800-61	Capital Outlay Depot Street Improvements	-	558,467	1,527,751	2,500,000	3,500,000	1,000,000
220-5900	Transfer to Bond & Interest Fund for Garage Debt /Ridgeland TIF	586,190	-	-	-	-	-
	Total South Berwyn TIF Expenditures	<u>1,396,206</u>	<u>1,651,615</u>	<u>2,639,992</u>	<u>3,776,626</u>	<u>4,744,423</u>	<u>1,063,300</u>
	Revenues less Expenditures	143,477	(321,098)	(1,570,457)	(2,735,083)	(3,560,000)	<u>\$ (920,420)</u>
	Fund Balance Beginning	<u>7,253,460</u>	<u>7,396,937</u>	<u>7,075,839</u>	<u>7,075,839</u>	<u>5,505,382</u>	
	Projected Ending Fund Balance	<u>\$ 7,396,937</u>	<u>\$ 7,075,839</u>	<u>\$ 5,505,382</u>	<u>\$ 4,340,756</u>	<u>\$ 1,945,382</u>	

**City of Berwyn  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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**Harlem Avenue  
Tax Increment Financing District**

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

**City of Berwyn  
Harlem TIF  
2024 Budget**

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
<b>Revenues</b>							
223-4000	Property Taxes - Harlem Ave.	\$ 1,680,352	\$ 2,421,079	\$ 2,290,148	\$ 2,290,148	\$ 2,915,261	\$ 625,113
223-4800	Interest Income	4,292	10,430	10,849	-	-	-
	Total Harlem TIF Revenues	<u>1,684,644</u>	<u>2,431,509</u>	<u>2,300,997</u>	<u>2,290,148</u>	<u>2,915,261</u>	<u>625,113</u>
<b>Expenditures</b>							
223-5200	TIF Management Services - BDC	\$ 463,505	\$ 370,021	\$ 401,047	\$ 401,047	\$ 443,372	\$ 42,325
223-5700	TIF Principal Expenses	117,789	123,067	140,256	128,582	134,344	5,762
223-5705	TIF Interest Expenses	55,374	50,096	32,906	44,581	38,818	(5,763)
223-5800	Harlem Avenue - TIF Expenses	344,488	477,156	747,570	1,715,938	1,207,470	(508,468)
223-5800-62	Cermak Water Main Project	-	-	297,000	-	1,091,256	1,091,256
	Total Harlem TIF Expenditures	<u>981,156</u>	<u>1,020,340</u>	<u>1,618,779</u>	<u>2,290,148</u>	<u>2,915,260</u>	<u>625,112</u>
	Revenues less Expenditures	703,488	1,411,169	682,218	-	1	<u>\$ 1</u>
	Fund Balance Beginning	<u>1,004,221</u>	<u>1,707,708</u>	<u>3,118,877</u>	<u>3,118,877</u>	<u>3,801,095</u>	
	Projected Ending Fund Balance	<u>\$ 1,707,709</u>	<u>\$ 3,118,877</u>	<u>\$ 3,801,095</u>	<u>\$ 3,118,877</u>	<u>\$ 3,801,096</u>	

**City of Berwyn  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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**Roosevelt Road  
Tax Increment Financing District**

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

**City of Berwyn  
Roosevelt TIF  
2024 Budget**

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
<b>Revenues</b>							
230-4000	Property Taxes - Roosevelt Road	\$ 734,010	\$ 750,247	\$ 620,068	\$ 620,068	\$ 684,108	\$ 64,040
230-4800	Interest Income	1,110	1,434	1,856	-	-	-
	Total Roosevelt TIF Revenues	<u>735,120</u>	<u>751,681</u>	<u>621,924</u>	<u>620,068</u>	<u>684,108</u>	<u>64,040</u>
<b>Expenditures</b>							
230-5200	TIF Management Services - BDC	\$ 233,931	\$ 200,476	\$ 200,476	\$ 199,158	\$ 250,570	\$ 51,412
230-5700	Debt Expenses	300,000	-	-	-	-	-
230-5705	TIF Interest Expenses	1,250	-	-	-	-	-
230-5800	Roosevelt Road - TIF Expenses	578,408	156,887	161,678	537,311	533,537	(3,774)
	Total Roosevelt TIF Expenditures	<u>1,113,589</u>	<u>357,363</u>	<u>362,154</u>	<u>736,469</u>	<u>784,107</u>	<u>47,638</u>
	Revenues less Expenditures	(378,469)	394,318	259,770	(116,401)	(99,999)	<u>\$ 16,402</u>
	Fund Balance Beginning	<u>380,397</u>	<u>1,929</u>	<u>396,247</u>	<u>396,247</u>	<u>656,017</u>	
	Projected Ending Fund Balance	<u>\$ 1,928</u>	<u>\$ 396,247</u>	<u>\$ 656,017</u>	<u>\$ 279,846</u>	<u>\$ 556,018</u>	



**City of Berwyn  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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**Capital Projects Fund**

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

**City of Berwyn  
Capital Projects Fund  
2024 Budget**

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
<b>Revenues</b>							
400-26-4250	Public Works - Reimbursements	\$ 215,436	\$ -	\$ -	\$ -	\$ -	-
400-4800	Interest Income	291	153	100	-	-	-
400-4900	Transfer from Other Funds	880,000	1,139,366	1,050,000	-	-	-
400-4905	Capital Lease Proceeds	971,504	883,596	-	-	-	-
	<b>Total Capital Projects Revenues</b>	<u>2,067,231</u>	<u>2,023,115</u>	<u>1,050,100</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>							
400-18-5505	Fire Lease Expense	\$ -	\$ 119,716	\$ -	\$ -	\$ -	\$ -
400-18-5705	Fire Interest Expense	-	36,509	-	-	-	\$ -
400-18-5800	Fire Capital	971,504	674,957	165,423	350,000	-	\$ (350,000)
400-20-5800	Police Capital	207,894	154,763	1,054,935	300,000	350,000	50,000
400-26-5800	Public Works Capital	157,268	253,596	209,957	225,000	177,000	(48,000)
400-32-5800	Recreation Capital	-	197,432	225,000	225,000	225,000	-
	<b>Total Capital Projects Expenditures</b>	<u>1,336,666</u>	<u>1,436,973</u>	<u>1,655,315</u>	<u>1,100,000</u>	<u>752,000</u>	<u>(348,000)</u>
	<b>Revenues Less Expenditures</b>	730,565	586,142	(605,215)	(1,100,000)	(752,000)	<u>\$ 348,000</u>
	<b>Net Assets Beginning</b>	<u>268,312</u>	<u>998,877</u>	<u>1,585,019</u>	<u>1,585,019</u>	<u>979,804</u>	
	<b>Projected Ending Net Assets</b>	<u>\$ 998,877</u>	<u>\$ 1,585,019</u>	<u>\$ 979,804</u>	<u>\$ 485,019</u>	<u>\$ 227,804</u>	

**City of Berwyn  
2024  
Annual Budget**

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**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)  
2024 Budget**

Account Number	Account Name	2021 Actual	2022 Actual	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
<b>Revenues</b>							
410-4400	ARP Allocation Grant Revenue	\$ 208,209	\$ 629,686	\$ 5,739,304	\$ 15,435,000	\$ 12,677,487	(2,757,513)
410-4800	Interest Income	<u>1,028</u>	<u>496,031</u>	<u>707,536</u>	<u>350,000</u>	<u>750,000</u>	<u>400,000</u>
	Total Capital Projects Revenues	209,237	1,125,717	6,446,840	15,785,000	13,427,487	(2,357,513)
<b>Expenditures</b>							
410-12-5000	Project Operations Manager Salary Expense	\$ -	\$ -	\$ 115,000	\$ -	\$ 118,163	\$ 118,163
410-12-5035	Project Operations Manager Benefits	-	-	40,735	-	59,324	59,324
410-16-5800	IT Capital	-	214,593	520,155	360,000	-	(360,000)
410-18-5800	Fire Capital	-	119,844	878,794	1,600,000	800,000	(800,000)
410-20-5800	Police Capital	208,209	255,884	4,050,889	12,475,000	7,700,000	(4,775,000)
410-26-5800	Public Works Capital	-	-	-	1,000,000	-	(1,000,000)
410-44-5800	Water Tower Project Capital	-	-	133,731	-	4,000,000	4,000,000
410-5900	Transfer To Other Funds	<u>-</u>	<u>39,366</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Projects Expenditures	<u>208,209</u>	<u>629,687</u>	<u>5,739,304</u>	<u>15,435,000</u>	<u>12,677,487</u>	<u>(2,757,513)</u>
	Revenues Less Expenditures	1,028	496,030	707,536	350,000	750,000	<u>\$ 400,000.00</u>
	Net Assets Beginning	<u>-</u>	<u>1,028</u>	<u>497,058</u>	<u>497,058</u>	<u>1,204,594</u>	
	Projected Ending Net Assets	<u>\$ 1,028</u>	<u>\$ 497,058</u>	<u>\$ 1,204,594</u>	<u>\$ 847,058</u>	<u>\$ 1,954,594</u>	
	Deferred Revenue (Grant Funds Received less Expenditures)	\$ 15,763,671	\$ 31,105,864	25,366,560	15,670,864	12,689,073	

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

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

**City of Berwyn  
Debt Service Fund  
2024 Budget**

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
<b>Revenues</b>							
300-4000	Bond & Interest - Property Tax Revenue	\$ 8,053,803	\$ 8,600,549	\$ 9,113,441	\$ 9,103,161	\$ 9,603,161	\$ 500,000
300-4800	Interest Income	738	1,901	241	-	-	-
300-4915	Bond/Line of Credit Proceeds	3,000,000	15,264,815	-	-	-	-
300-4900	Transfer from Other Funds	<u>1,822,129</u>	<u>1,285,939</u>	<u>1,646,464</u>	<u>1,560,464</u>	<u>1,552,464</u>	<u>(8,000)</u>
	Total Debt Service Revenues	<u>12,876,670</u>	<u>25,153,204</u>	<u>10,760,146</u>	<u>10,663,625</u>	<u>11,155,625</u>	<u>492,000</u>
<b>Expenditures</b>							
300-5200	Administrative Expenses	\$ 2,330	\$ 34,317	\$ 18,270	\$ 15,000	\$ 20,000	\$ 5,000
300-5700	Principal Expense	-	17,500,000	-	-	-	-
300-5705	Interest Expense	133,789	137,552	18,417	-	-	-
300-5705-07	Interest G.O. Bond Series 2007A	45,000	-	-	-	-	-
300-5700-08	Principal G.O. Bond Series 2007B	3,255,000	550,000	-	-	-	-
300-5705-08	Interest G.O. Bond Series 2007B	220,310	31,845	-	-	-	-
300-5705-09	Interest G.O. Bond Series 2008	92,400	-	-	-	-	-
300-5705-10	Interest G.O. Bonds Series 2009	16,388	-	-	-	-	-
300-5705-11	Interest G.O. Bonds Series 2010	154,000	-	-	-	-	-
300-5700-12	Principal G.O. Bonds Series 2011	3,000,000	-	-	-	-	-
300-5705-12	Interest G.O. Bonds Series 2011	235,350	-	-	-	-	-
300-5705-13	Interest G.O. Bonds Series 2012	277,595	277,595	277,595	277,595	277,595	-
300-5705-14	Interest G.O. Bonds Series 2013A	285,250	285,250	285,250	285,250	285,000	(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	1,629,623	1,629,623	1,629,263	(360)
300-5705-18	Interest G.O. Bonds Series 2015B	189,094	189,094	213,500	213,500	189,094	(24,406)
300-5700-20	Principal G.O. Bonds Series 2016A	-	-	3,055,000	3,055,000	3,205,000	150,000
300-5705-20	Interest G.O. Bonds Series 2016A	873,625	873,625	873,625	873,625	721,375	(152,250)
300-5700-24	Principal Expenses 2022 B Series	-	(1,995,000)	-	-	-	-
300-5705-24	Interest Expense 2022 B Series	-	220,475	357,926	360,000	360,000	-
300-5705-50	Pension Bond Expense	-	2,961,397	3,463,127	3,483,996	3,483,996	-
300-5790	Bond Issuance Cost	64,950	371,428	-	-	-	-
	Total Debt Service Expenditures	<u>10,687,844</u>	<u>23,280,341</u>	<u>10,405,833</u>	<u>10,407,089</u>	<u>10,384,823</u>	<u>(22,266)</u>
	Revenues Less Expenditures	2,188,826	1,872,863	354,313	256,536	770,802	<u>\$ 514,266</u>
	Fund Balance Beginning	<u>(45,626,375)</u>	<u>(43,437,549)</u>	<u>(41,564,686)</u>	<u>(41,564,686)</u>	<u>(41,210,373)</u>	
	Projected Ending Fund Balance	<u>\$ (43,437,549)</u>	<u>\$ (41,564,686)</u>	<u>\$ (41,210,373)</u>	<u>\$ (41,308,150)</u>	<u>\$ (40,439,571)</u>	

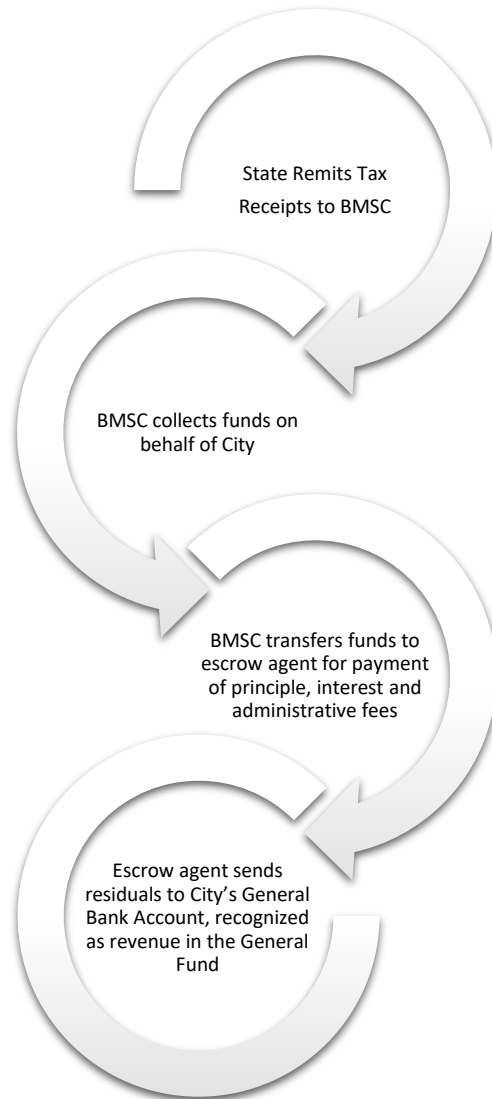
**City of Berwyn  
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**Berwyn Municipal Securitization Corporation**

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)**  
**2024 Budget**

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Change
<b>Revenues</b>							
305-4010	BMSC - Taxes - State Income	\$ 7,667,702	\$ 9,400,741	\$ 9,100,293	\$ 9,488,756	\$ 9,191,296	\$ (297,460)
305-4011	BMSC - Taxes - State Local Use	2,181,162	2,320,236	2,279,360	2,326,564	2,302,154	(24,410)
305-4015	BMSC - Taxes - Taxes - 1% State Sales	5,676,562	5,966,457	6,414,640	5,988,186	6,943,786	955,600
305-4020	BMSC - Taxes - Taxes - Home Rule Sales	6,875,174	7,373,763	7,275,910	7,275,659	7,348,669	73,010
305-4800	BMSC - Interest Income	944	42,960	100,000	50,000	125,000	75,000
	Total BMSC Revenues	<u>\$ 22,401,544</u>	<u>\$ 25,104,157</u>	<u>\$ 25,170,203</u>	<u>\$ 25,129,165</u>	<u>\$ 25,910,905</u>	<u>\$ 781,740</u>
<b>Expenditures</b>							
305-5300	Professional Services	\$ 90,636	\$ 94,284	\$ 103,450	\$ 103,450	\$ 107,366	\$ 3,916
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)	16,835,559	20,154,008	20,604,411	20,563,372	21,341,197	777,825
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>\$ 23,393,220</u>	<u>\$ 26,715,317</u>	<u>\$ 27,174,886</u>	<u>\$ 27,133,847</u>	<u>\$ 27,915,588</u>	<u>\$ 777,825</u>
	Revenues Less Expenditures	<u>\$ (991,676)</u>	<u>\$ (1,611,160)</u>	<u>\$ (2,004,683)</u>	<u>\$ (2,004,682)</u>	<u>\$ (2,004,683)</u>	<u>\$ 3,915</u>
	Fund Balance Beginning	<u>82,142,127</u>	<u>81,150,451</u>	<u>81,150,451</u>	<u>81,150,451</u>	<u>79,145,768</u>	
	Projected Ending Fund Balance	<u><u>\$ 81,150,451</u></u>	<u><u>\$ 79,539,291</u></u>	<u><u>\$ 79,145,768</u></u>	<u><u>\$ 79,145,769</u></u>	<u><u>\$ 77,141,085</u></u>	



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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)**  
**2024 Budget**

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Change
<b>Revenues</b>							
310-18-4000	PSPF - Taxes - Fire Pension Property Taxes	\$ 1,417,571	\$ 1,447,877	\$ 1,375,691	\$ 1,375,691	\$ 1,444,753	\$ 69,062
310-20-4000	PSPF - Taxes - Police Pension Property Taxes	1,539,648	1,570,400	1,643,022	1,643,022	1,569,008	(74,014)
310-4800	PSPF - Interest Income	39	276	1,280	-	-	-
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	-	-	-	-
	Total PSPF Revenues	<u>\$ 3,676,002</u>	<u>\$ 89,687,102</u>	<u>\$ 3,738,737</u>	<u>\$ 3,737,457</u>	<u>\$ 3,732,505</u>	<u>\$ (4,952)</u>
<b>Expenditures</b>							
310-18-5045	Fire Pension Expense	\$ 1,417,589	\$ 46,246,963	\$ 1,375,691	\$ 1,375,691	\$ 1,444,753	\$ 473,757
310-20-5045	Police Pension Expense	1,539,669	33,194,408	1,643,022	1,643,022	1,569,008	571,216
310-5200	PSPF Administrative Expense	-	2,794,690	-	-	-	-
	Total PSPF Expenditures	<u>2,957,258</u>	<u>82,236,061</u>	<u>3,018,713</u>	<u>3,018,713</u>	<u>3,013,761</u>	<u>1,044,973</u>
	Revenues Less Expenditures	718,744	7,451,041	720,024	718,744	718,744	<u>\$ (1,049,925)</u>
	Fund Balance Beginning	<u>(28,908,780)</u>	<u>(28,190,036)</u>	<u>(20,738,995)</u>	<u>(20,738,995)</u>	<u>(20,018,971)</u>	
	Projected Ending Fund Balance	<u>\$ (28,190,036)</u>	<u>\$ (20,738,995)</u>	<u>\$ (20,018,971)</u>	<u>\$ (20,020,251)</u>	<u>\$ (19,300,227)</u>	

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2024  
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**Utilities Fund**

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

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**Utilities Fund**

**PROGRAM MANAGER:** Director of Public Works

**PROGRAM DESCRIPTION:**

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

**SERVICES:**

 **Administration**

- Management of 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  
2024 Budget**

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
<b>Revenues</b>							
<b>Water and Sewer Revenues</b>							
500-4250	Reimbursements	-	-	-	-	-	-
500-4275	Water Sales - Commercial	4,413,297	4,753,213	4,890,875	5,507,751	5,950,000	442,249
500-4280	Water Sales - Residential	8,778,578	8,910,247	9,514,996	9,827,275	10,600,000	772,725
500-4285	Plumbing Inspection	-	-	-	-	-	-
500-4290	Sales, Meter	92,050	85,375	57,560	60,000	60,000	-
500-4355	Fines, Other	658,258	1,319,252	1,700,752	750,000	750,000	-
500-4800	Interest Income	(5,956)	(14,695)	-	3,000	10,000	7,000
500-4835	Miscellaneous	8,750	30,914	46,530	25,000	25,000	-
500-4900	Transfer from Other Funds	162,624	544,808	-	-	-	-
	<b>Total Water and Sewer Revenues</b>	<b>14,107,601</b>	<b>16,006,364</b>	<b>16,336,463</b>	<b>16,173,026</b>	<b>17,395,000</b>	<b>1,221,974</b>
<b>Garbage Revenues</b>							
500-36-4300	Fees - Garbage	\$ 5,105,672	\$ 5,278,040	\$ 5,476,641	\$ 5,512,540	\$ 5,500,000	\$ (12,540)
500-36-4355	Fines - Garbage	167,113	248,818	243,427	250,000	250,000	-
	<b>Total Garbage Revenues</b>	<b>5,272,785</b>	<b>5,526,858</b>	<b>5,720,068</b>	<b>5,762,540</b>	<b>5,750,000</b>	<b>(12,540)</b>
	<b>Total Utilities Fund Revenues</b>	<b>19,380,386</b>	<b>21,533,222</b>	<b>22,056,531</b>	<b>21,935,566</b>	<b>23,145,000</b>	<b>1,209,434</b>
<b>Expenditures</b>							
<b>Water and Sewer Expenditures</b>							
500-44-5000	Water and Sewer - Salaries	\$ 1,266,645	\$ 1,140,876	\$ 961,117	\$ 1,236,924	\$ 1,301,838	\$ 64,914
500-44-5010	Water and Sewer - Overtime	163,767	118,891	94,144	130,000	130,000	-
500-44-5015	Water and Sewer - Uniform Stipend	7,410	6,280	4,619	14,000	10,000	(4,000)
500-44-5020	Water and Sewer - Education Stipend	77	2,000	77	-	2,000	2,000
500-44-5025	Water and Sewer - Other Stipends	9,184	29,734	6,974	3,000	13,200	10,200
500-44-5030	Water and Sewer - Sick Day Buyback	31,759	94,416	34,050	31,117	35,000	3,883
500-44-5035	Water and Sewer - Benefits	535,352	2,212	482,437	715,604	622,166	(93,438)
500-44-5205	Water and Sewer - Utilities	53,260	60,747	82,026	74,030	90,000	15,970
500-44-5210	Water and Sewer - Vehicle Gas and Oil	63,202	95,472	105,000	80,000	80,000	-
500-44-5215	Water and Sewer - Telephone	18,007	25,199	31,468	18,000	35,000	17,000
500-44-5220	Water and Sewer - Training, Dues & Publications	11,040	1,851	886	25,000	20,000	(5,000)
500-44-5225	Water and Sewer - Supplies	327,741	423,292	182,087	387,000	354,000	(33,000)
500-44-5235	Water and Sewer - Postage & Printing	52,903	75,555	52,760	60,000	100,000	40,000
500-44-5290	Water and Sewer - Other General Expenses	12,214	9,556	12,239	5,000	-	(5,000)
500-44-5300	Water and Sewer - Professional Services	375,899	305,217	477,792	689,260	601,500	(87,760)
500-44-5400	Water and Sewer - Repairs & Maintenance	56,874	88,006	203,927	290,000	22,500	(267,500)
500-44-5405	Water and Sewer - Copier Maintenance	509	1,129	251	1,322	1,350	28
500-44-5500	Water and Sewer - Equipment	905	-	-	1,500	1,500	-
500-44-5505	Water and Sewer - Equipment Lease	20,453	22,710	33,141	186,000	200,000	14,000
500-44-5600	Water and Sewer - Cost of Water	7,557,721	8,105,214	8,510,475	8,510,475	9,361,523	851,048
500-44-5605	Water and Sewer - Water Chemical Treatment	1,320	25,772	20,324	27,685	30,000	2,315
500-44-5625	Water and Sewer - Internal Service Fund	295,306	85,943	159,848	145,316	174,379	29,063
500-44-5690	Water and Sewer - Interdepartmental Charge	1,291,641	1,401,708	1,400,000	1,312,500	1,312,500	-
500-44-5705	Water and Sewer - Interest Expense	305,448	293,208	115,756	938,788	627,241	(311,547)
500-44-5710	Water and Sewer - Bad Debt Expense	373,744	612,923	730,000	623,928	875,000	251,072
500-44-5800	Water and Sewer - Capital Outlay	15,000	106,158	1,959,005	800,000	1,040,000	240,000
500-44-5800-41	Water and Sewer - Residential Flood Mitigation Program	244,045	282,450	174,750	250,000	250,000	-
500-44-5850	Water and Sewer - Depreciation	1,286,085	1,973,414	-	-	-	-
500-44-5895-01	Water and Sewer - COVID-19	-	-	-	-	-	-
	<b>Total Water and Sewer Expenditures</b>	<b>14,377,511</b>	<b>15,389,933</b>	<b>15,835,153</b>	<b>16,556,449</b>	<b>17,290,697</b>	<b>734,248</b>
<b>Garbage Expenditures</b>							
500-36-5300	Garbage - Professional Services	\$ 4,868,713	\$ 4,988,621	\$ 3,834,460	\$ 5,236,913	\$ 5,250,000	\$ 13,087
	<b>Total Garbage Expenditures</b>	<b>4,868,713</b>	<b>4,988,621</b>	<b>3,834,460</b>	<b>5,236,913</b>	<b>5,250,000</b>	<b>13,087</b>
	<b>Total Utilities Fund Expenditures</b>	<b>19,246,224</b>	<b>20,378,554</b>	<b>19,669,613</b>	<b>21,793,362</b>	<b>22,540,697</b>	<b>747,335</b>
	<b>Revenues Less Expenditures</b>	<b>134,162</b>	<b>1,154,668</b>	<b>2,386,918</b>	<b>142,204</b>	<b>604,303</b>	<b>\$ 462,099</b>
	<b>Net Assets Beginning (As Restated)</b>	<b>11,457,869</b>	<b>11,592,031</b>	<b>12,746,699</b>	<b>12,746,699</b>	<b>15,133,617</b>	
	<b>Projected Ending Net Assets</b>	<b>\$ 11,592,031</b>	<b>\$ 12,746,699</b>	<b>\$ 15,133,617</b>	<b>\$ 12,888,903</b>	<b>\$ 15,737,920</b>	

**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  
2024 Budget**

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
<b>Revenues</b>							
550-4120	Permits - Commuter Parking	\$ 17,625	\$ 19,500	\$ 16,125	\$ 20,000	\$ 20,000	\$ -
550-4125	Permits - Municipal Parking	-	(225)	-	-	-	-
550-4210	Commuter Permits	30,230	42,079	40,224	40,000	45,000	5,000
550-4815	Retail Rent	9,202	-	-	-	-	-
	Total Parking Garage Revenues	<u>57,057</u>	<u>61,354</u>	<u>56,349</u>	<u>60,000</u>	<u>65,000</u>	<u>5,000</u>
<b>Expenditures</b>							
550-5205	Utilities	\$ 13,693	\$ 19,389	\$ 23,920	\$ 20,000	\$ 30,000	\$ 10,000
550-5225	Supplies	-	-	-	1,000	1,000	-
550-5300	Professional Services	330	2,360	2,500	2,500	2,500	-
550-5400	Repairs & Maintenance	25,617	27,605	24,695	20,000	25,000	5,000
550-5625	Internal Service Charges	3,748	673	2,030	1,845	2,214	369
550-5850	Depreciation	219,497	219,497	219,497	-	-	-
	Total Parking Garage Expenditures	<u>262,885</u>	<u>269,524</u>	<u>272,642</u>	<u>45,345</u>	<u>60,714</u>	<u>15,369</u>
	Revenues Less Expenditures	(205,828)	(208,170)	(216,293)	14,655	4,286	<u>\$ (10,369)</u>
	Net Assets Beginning	<u>9,729,639</u>	<u>9,523,811</u>	<u>9,315,641</u>	<u>9,315,641</u>	<u>9,099,349</u>	
	Projected Ending Net Assets	<u>\$ 9,523,811</u>	<u>\$ 9,315,641</u>	<u>\$ 9,099,349</u>	<u>\$ 9,330,296</u>	<u>\$ 9,103,635</u>	

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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  
2024 Budget**

Account Number	Account Name	2021 Balance	2022 Balance	2023 Projected	2023 Budget	2024 Budget	Requested Budget Change
<b>Revenues</b>							
600-4250	Reimbursements	\$ -	\$ 18,940	\$ 12,500	\$ -	\$ -	\$ -
600-4302	Interfund Charges	2,386,244	1,882,980	2,398,638	2,180,580	2,704,863	524,283
600-4800	Interest Income	(27)	77	-	-	-	-
	Total Revenues	<u>2,386,217</u>	<u>1,901,997</u>	<u>2,411,138</u>	<u>2,180,580</u>	<u>2,704,863</u>	<u>524,283</u>
<b>Expenditures</b>							
600-5630	Premiums - Liability Insurance	\$ 336,524	\$ 289,066	\$ 362,148	\$ 305,342	\$ 1,210,161	\$ 904,819
600-5640	Premiums - Property Insurance	188,679	179,806	172,710	192,000	195,000	3,000
600-5645	Premiums - Workmen's Compensation	157,703	237,774	228,457	240,000	179,170	(60,830)
600-5650	Claims - General Liability	1,165,599	(235,798)	138,514	344,709	110,000	(234,709)
600-5655	Claims - Workmen's Compensation	<u>537,739</u>	<u>1,447,132</u>	<u>1,245,392</u>	<u>1,086,184</u>	<u>1,200,000</u>	<u>113,816</u>
	Total Expenditures	<u>2,386,244</u>	<u>1,917,980</u>	<u>2,147,221</u>	<u>2,168,235</u>	<u>2,894,331</u>	<u>726,096</u>
	Revenues Less Expenditures	(27)	(15,983)	263,917	12,345	(189,468)	<u>\$ (201,813)</u>
	Net Assets (Deficit) Beginning	<u>108,434</u>	<u>108,407</u>	<u>92,424</u>	<u>92,424</u>	<u>356,341</u>	
	Projected Ending Net Assets (Deficit)	<u>\$ 108,407</u>	<u>\$ 92,424</u>	<u>\$ 356,341</u>	<u>\$ 104,769</u>	<u>\$ 166,873</u>	

**City of Berwyn  
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**Appendix A**

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

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

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

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

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

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

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

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

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

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

**City of Berwyn  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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**Appendix A**

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

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

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

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

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

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

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

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

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

**City of Berwyn  
2024  
Annual Budget**

For the Fiscal Year Beginning January 1, 2024

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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.