2015
Annual Budget

For the Fiscal Year Beginning January 1, 2015

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The City of Berwyn

Robert J. Lovero
Mayor

A Century of Progress with Pride

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2015 Annual Budget

Members of the City Council

Nona Chapman	Alderman, 1st Ward
Jeffrey Boyajian	Alderman, 2nd Ward
Margaret Paul	Alderman, 3rd Ward
Robert Fejt	Alderman, 4th Ward
Cesar Santoy	Alderman, 5th Ward
Theodore Polashek	Alderman, 6th Ward
Rafael Avila	Alderman, 7th Ward
Nora Laureto	Aldermen, 8th Ward

Administrators

Robert Lovero	Mayor
Joseph Kroc	Treasurer
Thomas Pavlik	Clerk
Brian Pabst	City Administrator
Anthony Bertuca	City Attorney
Regina Mendicino	Director, Community Development
James Frank	Director, Information Technology
Tammy Clausen	Director, Library Services
Denis O'Halloran	Fire Chief
James Ritz	Police Chief
Charles Lazzara	Director, Building Department
Anthony Martinucci	Director, Recreation Department
Robert Schiller	Director, Public Works
Rasheed Jones	Director, Finance

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Report Prepared By

Finance Department

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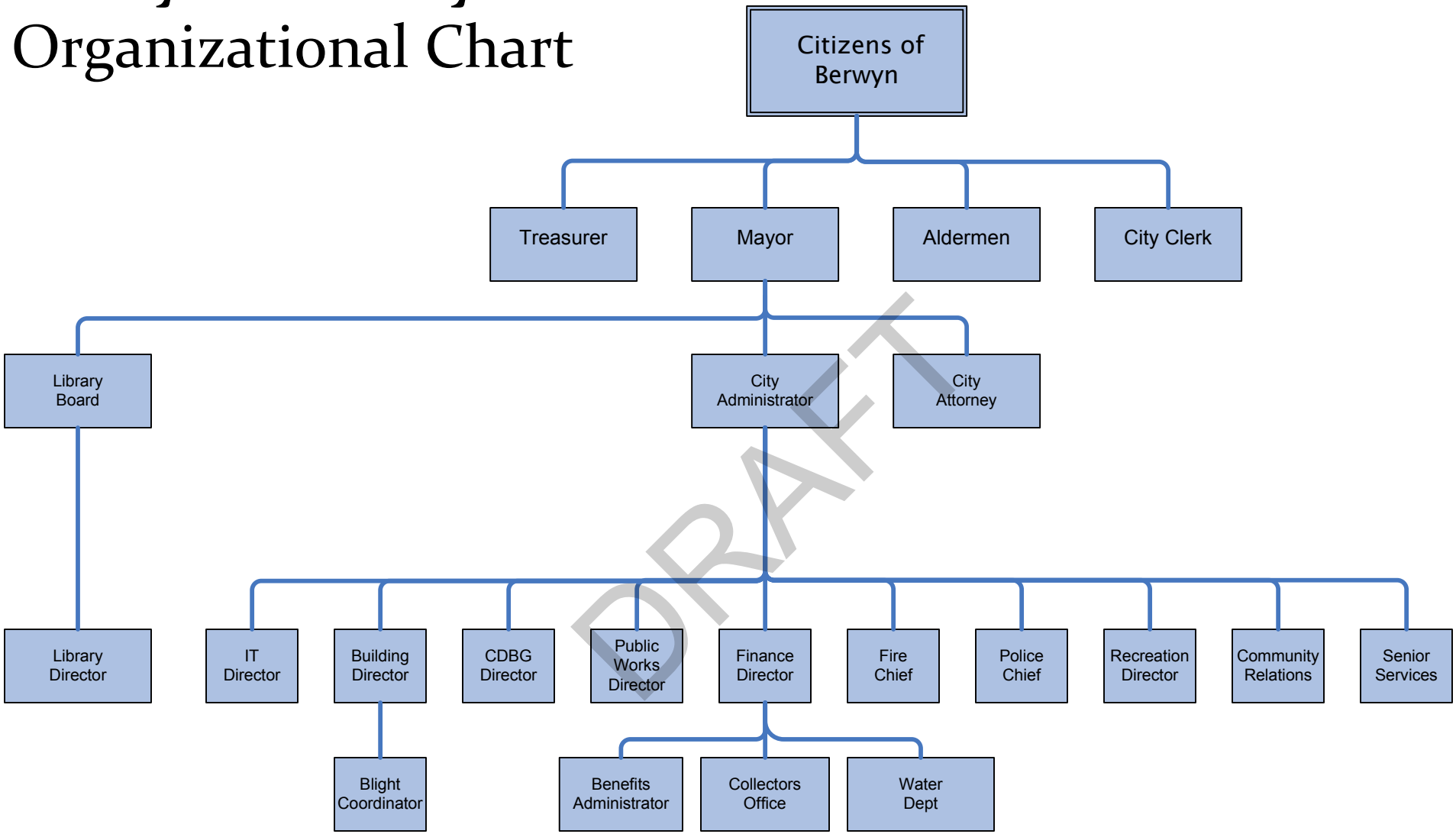
City of Berwyn
Organizational Chart



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Description of Budget Process

The City uses the following procedures in establishing the budget.

- The Mayor submits to the City Council Members a proposed operating budget for the fiscal year commencing on the following January 1. The operating budget includes proposed expenditures and the means of financing them.

- Public Hearings are conducted by the City to obtain taxpayer comments.

- Subsequently, the budget is legally enacted through the passage of an ordinance.

- Formal budgetary control is at the department level in the general fund or fund level for all other funds.

- Budgetary authority lapses at year end.

- State law requires that “expenditures be made in conformity with the budget.” Transfers between line items in cost centers may be made by administrative action. Any amount to be transferred between cost centers would require Council approval

- Budgeted amounts are originally adopted, with the exceptions of Council approved budget amendments which are reflected in the financial statements.

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2015 Budget Message from Mayor Robert J. Lovero

Through close collaboration with Berwyn's department heads, I am pleased to submit the attached budget for City Council's review. These conservative spending and revenue projections reflect our commitment to provide quality services and amenities to our residents while working to ensure the City's long-term financial viability.

The attached budget provides funding for all of the services that residents have come to expect from the City of Berwyn; everything from public safety to senior services to roadway maintenance. Additionally, we will aggressively continue our work toward solving the financial issues the City inherited including the unfunded pension liabilities.

Finally, this budget reinforces Berwyn's historic balance between neighborhood issues and responsible economic development. In 2015, we fully expect home values to continue to rise as well as new businesses to open their doors. Revitalized neighborhoods and commercial corridors should further improve Berwyn's regional notoriety as a premier community to shop, dine, and raise a family.

Please join me in supporting these initiatives by voting in favor of this proposed budget.

Respectfully,

Robert J. Lovero
Mayor

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Budgetary Structure

The City of Berwyn continues to strive toward creating structural balance in the annual budget by focusing on three key areas:

1. Funding operations without employing deficit spending.
2. Establishing reserve levels as required by the City's Fund Balance Policy.
3. Reducing the amount of debt restructuring necessary to pay current portions of long-term debt.

Funding of Operations

The 2015 Budget in the General Fund calls for revenues to fund expenditures without reducing the fund balance that has been increased annually beginning with fiscal year 2009. For four years (2005-2008), the City's operations depleted operational fund balance (the accumulation of revenues in excess of expenditures over time and valued at December 31 each year) from $8.5 million at the end of 2004 to approximately $148,000 at the end of 2008. From 2009 to 2013, the total fund balance has grown to $10.1 million while the City has stabilized the funding for crucial City services that are the backbone of any strong community such as police, fire, and public works.

Establishing 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 bound for any specific purpose) that is 16% of the following year's expenditure budget. At the end of 2013, the General Fund had met its reserve requirement as its unassigned fund balance was $9.1 million (18.2% of the 2014 adopted General Fund expenditure budget). The Library Fund's unassigned fund balance was $110,288 (3.3% of the 2014 adopted Library Fund expenditure budget). In 2014, the City is anticipated to add an additional $2.1 million to total fund balance with a majority of this amount being unassigned, and the Library is expected to maintain its total fund balance. In 2015, the Library is planning on using a portion of its accumulated fund balance to pay for a one-time capital expenditure project that will significantly improve the Library's infrastructure.

The main objective of the 16% fund balance requirement is to allow for the City and Library to operate over the first two months of the year while waiting for the first installment of property taxes to be received in March. The theory is that if the City did not receive any revenues during the first two months of the year that would fund the expenditures over that time frame, the City could meet their financial obligations without borrowing in the short term to cover costs prior to the receipt of property taxes.

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Budgetary Structure

Debt Restructuring Phase Out

The City has relied upon debt restructuring to achieve funding for operations and increase unassigned fund balances, which helps to ensure a reserve is available to meet obligations of the City. Debt restructuring has resulted in refunding current year bond repayments with a bond issuance where the bond proceeds received are paying off a portion of the current payments required. In 2014, the City issued $4.5 million in bonds for the current refunding. With the property tax levy passed by the City Council in December 2014 to fund fiscal year 2015 operations, the annual restructuring amount is anticipated to be relatively consistent with the prior year. The City's goal is to reduce the bond refunding and create budgetary structure where revenues are fully funding operations and debt repayments.

Future

The City has strived over the past several years to be conservative in its approach in budgeting and ensuring that revenues fully fund expenditures. As a part of that approach, the City has also restructured debt to ensure that the full repayment of the debt does not extend past a 20 year horizon. With the General Fund able to fully fund operations and fund balances growing over the past several years, the City is in position to start reducing the need for debt restructuring and begin paying down the debt. In the past, the City made choices to either fund debt or fund operations, not both. For a City to strive in the present and the future, critical decision-making is imperative to be able to fund all obligations, including pensions. The City has worked diligently to build a foundation for fiscal stability without forfeiting critical functions such as public safety and public works. Although there is still work to be done, the City's path to fiscal responsibility is clear and in sight.

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A Look Back and a Look Ahead

The City had some notable accomplishments in fiscal year 2014 and was the recipient of some bright economic news in the housing market. Such accomplishments are as follows:

- The City maintained an 'A' credit rating from Standard and Poor's in 2014. This enables the City to pay lower interest rates on bond issuances and increases the marketability of the City's bonds.
- An improving housing market has lead to increased revenues in real estate transfer taxes and local improvement permits where both revenue streams exceeded the 2014 budgeted amount. Combined, these projected revenues for 2014 are expected to be close to $372,000 over budget. The increase in real estate transfer taxes signals not only an increase in the volume of homes sold, but also an increase in home values which is good for all residents.
- The projected increase to fund balance in the General Fund at the end of 2014 in the amount of $2.1 million means another year of increasing the fund balance reserves that had bottomed out in 2008. If this projection stays true, the City will have reached its goal of maintaining an unassigned fund balance in an amount that is 16% of 2015 budgeted expenditures.
- The City approved $1 million to be used for a new flood mitigation program designed to assist residents with flood prevention during severely inclement weather.
- During 2014, a capital improvement plan was adopted in order to detail the needs of the City and begin the process of determining how to fund such projects going forward.
- The new Harlem Avenue Tax Incremental Fund District is receiving increment and will allow the City to continue creating new developments in the coming years.
- The Big Hurt Brewery was opened during 2014 as a result of the City selling the bank building on the corner of Oak Park Avenue and Cermak Road.

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A Look Back and a Look Ahead

Looking forward to 2015, the City plans to accomplish the following:

- In 2013, the City began to take action against unfunded pension liabilities for Police and Fire Pensions. This came in advance of the enforcement of Illinois State Law requiring the City to fund pensions annually at a level to achieve 90% funding by 2040.
  The City will continue this plan, by issuing $30 million in bonds during the 2015 fiscal year. This approach allows the City to issue bonds to eliminate the unfunded liability over a 10-year span which would ease the increase in property tax burden on the City's residents rather than increasing taxes dramatically in the present to meet the funding requirements.
  Also, the interest cost resulting from issuing these bonds is expected to be significantly lower than the interest charged to the City for the unfunded pension liability balance.
  Furthermore, issuing bonds over this time frame will allow the City to react to any changes in state legislation that may affect future debt issuances.
- The City's Finance Department will look to produce a 3-year budget for the upcoming fiscal years. This effort should help the City forecast future costs and revenue streams necessary to meet those needs.
- Continue fiscal responsibility to maintain the City's improved credit rating.
- Continue successful economic development by bringing new businesses to Berwyn.
- The City will look to complete the streetscape design engineering for the Depot District which will make the area more pedestrian friendly.
- Continue water main replacement and repairs to enhance water delivery infrastructure to the City's residents.

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Community Profile

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

During the 1920's and 1930's, the time of Berwyn's largest residential development, many solidly-built brick bungalows were built. That housing stock, along with the variety of homes built through the 1940's, established Berwyn's reputation as a stable, family-oriented community. Today, the city's population is well over 57,000 and Berwyn proudly boasts the largest collection of Chicago-style bungalows in the nation, as well as a substantial stock of multi-family apartment buildings and condominiums.

Location is one of Berwyn's greatest assets. It is less than ten miles west of Chicago's main business district, the "Loop," and is situated between two major expressways, the Eisenhower (I-290) to the north and the Stevenson (I-55) to the south. Berwynites have the convenience of railroad and bus transportation to Chicago and all its surrounding suburbs. METRA commuter railroad trains run directly through the heart of Berwyn's "Depot District," and the suburban PACE bus system serves all the main streets of the city. Residents and visitors find it easy to drive to and from the Chicago area's two main airports, O'Hare Field and Midway.

Berwyn enjoys a wide ethnic diversity of its residents. Large numbers of Czechs and Slovaks were part of the original settlers of the city, along with many Italians, Greeks, Poles, Yugoslavians and Ukrainians. In recent years, many people of Hispanic, African and Asian decent have settled in the city. Berwyn values its proud reputation as a residential community of hard-working, middle-class families. It's composed mainly of hardworking families merged with young professionals and individuals who practice a variety of religions and lifestyles.

The City has thriving business districts featuring retail, dining and service-oriented businesses. MacNeal Hospital and Turano Baking Company are two of the largest employers, along with Berwyn's municipal government.

Schools, churches, parks and recreation are all-important in Berwyn. The public school system consists of elementary school districts #98 and #100 and Morton High School District #201, along with Morton Community College located in neighboring Cicero. Those schools are complemented by two parochial schools, St. Odilo and St. Leonard, which serve students from kindergarten through eighth grade.

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Community Profile

More than one dozen public parks and community centers afford a wide variety of recreational opportunities. The Berwyn Park District and the North Berwyn Park District, along with the Berwyn Recreation Department, a department of city government, provide recreation programs that involve all categories of sports for all ages as well as three swimming pools, 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 city government to assist in administering four 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 business people alike.

Public safety is a top priority in Berwyn. The city boasts a regular, full-time fire department with more than 70 employees who work from three fire stations. The police department is well-staffed with more than 240 police personnel, as well as an auxiliary police department and an active group of citizen volunteers and a well-organized Neighborhood Watch Organization. Berwyn recently opened a state-of-the-art police facility and a new fire station to serve the north side of the city.

The Berwyn Health Department operates independently of the city as part of Berwyn Township government and serves the entire Berwyn area to meet the public health needs of the community. The city of Berwyn's full-time Public Works Department fulfills the responsibilities of maintaining the city's streets and infrastructure and operates the water and sewer utilities as an enterprise fund. Other utilities that serve the city's residents, such as garbage collection, are operated privately under city contracts.

Berwyn's city hall is located at 6700 W. 26th St., Berwyn, IL 60402. The main phone line is (708)788-2660. Berwyn's city government consists of the mayor, city clerk, city treasurer, eight aldermen and a city administrator, all of whom preside over 17 city departments that serve the needs of everyone who lives, works or visits Berwyn.

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Description of City Funds and Accounting Structure

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

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

Governmental Fund Types

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

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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.

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, Ogden, 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 Grant Fund, Emergency 911 Fund, Neighborhood Stabilization Program (NSP) Fund, Cermak TIF Fund and the Asset Forfeiture Fund.

Debt Service Fund –

The Debt Service Fund is used to account for the repayment of principal and interest on long-term obligations. Expenditures are financed through the annual property tax levy.

Capital Projects Funds –

Capital Projects Funds are used to account for financial resources to be used for the acquisition of equipment, construction of major capital facilities or other long term projects, not reported in the enterprise fund or the TIF funds.

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Description of City Funds and Accounting Structure
Proprietary Fund Types

These fund types are used to account for activities funded primarily through user charges. The basis of accounting used for budgeting these funds is accrual basis, with the exception of depreciation which has not been budgeted for. The focus of accrual accounting is mainly upon the determination of net income and the maintenance of capital. Therefore, included within these funds are all assets and liabilities associated with the fund's operations. Revenue are recognized under the accrual basis of accounting when earned and expenses are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt or payment of cash may take place in another accounting period. For budgetary control purposes, the City also appropriates the capital expenditures for the proprietary funds. The City prepares budgets for the following proprietary fund types:

Enterprise Funds –

Enterprise funds are used to account for service that are financed and operated in a manner similar to a private business. The intention is for user fees to cover the cost of providing services, including depreciation. The City operates the Utility Fund and the Parking Garage Fund as Enterprise funds.

Utility Fund – The Utility Fund is used to account for all costs of providing water, sewer and garbage service to the residents and businesses within the City of Berwyn. This fund is supported solely by user charges for these services.

Parking Garage Fund – The Parking Garage Fund is used to account for all costs of operating the municipal parking garage in the Depot TIF district. This fund is supported by user charges for parking in the garage.

Internal Service Funds –

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the City.

Insurance Fund – The Insurance Fund is used to account for all costs of providing workmen's compensation, general liability, boiler 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.

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City of Berwyn
Budget Summary - All Funds
2015 Budget

		Special Revenue Funds					
Fund	**General Fund**	**Library Fund**	**Community Development Fund**	**Foreign Fire Tax Fund**	**Motor Fuel Tax Fund**	**S. Berwyn TIF Fund**	**Harlem TIF Fund**
2015 Budget							
Revenues							
Taxes	$ 38,350,170	$ 3,206,530	$ -	$ 50,000	$ -	$ 827,469	$ 584,983
Licenses and Permits	3,244,000	-	-	-	-	-	-
Charges for Services	1,865,800	-	-	-	-	-	-
Fines	5,110,000	25,000	-	-	-	-	-
Intergovernmental Revenues	1,247,917	199,000	2,737,334	-	1,664,050	-	-
Miscellaneous Revenues	732,986	50,100	-	-	-	1,000	1,000
Other Financing Sources	31,250,000	10,000	459,670	-	-	-	-
Total Revenues	81,800,873	3,490,630	3,197,004	50,000	1,664,050	828,469	585,983
Expenditures							
General Government	$ 5,284,791	$ -	$ -	$ -	$ -	$ -	$ -
Public Safety	67,243,955	-		50,000	-	-	-
Public Works	6,527,756	-	-	-	1,565,000	-	-
Economic Development	231,847	-	749,056	-	-	176,282	549,140
Culture and Recreation	1,885,496	3,601,460	2,447,948	-	-	-	-
Garbage	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	195,890	-
Water and Sewer	-	-	-	-	-	-	-
Municipal Garage	-	-	-	-	-	-	-
Claims expense	-	-	-	-	-	-	-
Other Financing Uses	459,670	-	-	-	380,000	456,297	-
Total Expenditures	81,633,515	3,601,460	3,197,004	50,000	1,945,000	828,469	549,140
Surplus / (Deficit)	167,358	(110,830)	-	-	(280,950)	-	36,843
Projected Beginning Fund Balance	12,116,586	209,991	(666,134)	43,517	925,024	44,806	245,103
Estimated Ending Fund Balance	$ 12,283,944	$ 99,161	$ (666,134)	$ 43,517	$ 644,074	$ 44,806	$ 281,946

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City of Berwyn
Budget Summary - All Funds
2015 Budget

Fund	Special Revenue Funds: Roosevelt TIF Fund	Special Revenue Funds: Ogden Ave TIF Fund	Capital Projects Fund	Debt Service Fund	Utilities Fund	Parking Garage Fund	Internal Service Fund	Total All Funds
2015 Budget								
Revenues								
Taxes	$ 399,840	$ 932,746	$ -	$ 5,572,391	$ -	$ -	$ -	$ 49,924,129
Licenses and Permits	-	-	-	-	-	50,000	-	3,294,000
Charges for Services	-	-	-	-	15,664,303	105,000	2,507,020	20,142,123
Fines	-	-	-	-	1,005,000	-	-	6,140,000
Intergovernmental Revenues	-	-	-	-	-	-	-	5,848,301
Miscellaneous Revenues	1,000	1,500	2,000	-	6,500	25,000	-	821,086
Other Financing Sources	-	-	-	5,902,795	-	-	-	37,622,465
Total Revenues	400,840	934,246	2,000	11,475,186	16,675,803	180,000	2,507,020	123,792,104
Expenditures								
General Government	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,284,791
Public Safety	-	-	-	-	-	-	-	67,293,955
Public Works	-	-	-	-	-	-	-	8,092,756
Economic Development	466,458	232,321	-	-	-	-	-	2,405,104
Culture and Recreation	-	-	-	-	-	-	-	7,934,904
Garbage	-	-	-	-	4,472,054	-	-	4,472,054
Capital	-	-	1,584,000	-	-	-	-	1,584,000
Debt Service	-	335,100	-	11,475,186	217,088	-	-	12,223,264
Water and Sewer	-	-	-	-	13,640,064	-	-	13,640,064
Municipal Garage	-	-	-	-	-	71,063	-	71,063
Claims expense	-	-	-	-	-	-	2,507,020	2,507,020
Other Financing Uses	269,999	410,000	-	-	-	-	-	1,975,966
Total Expenditures	736,457	977,421	1,584,000	11,475,186	18,329,206	71,063	2,507,020	127,484,941
Surplus / (Deficit)	(335,617)	(43,175)	(1,582,000)	-	(1,653,403)	108,937	-	(3,692,837)
Projected Beginning Fund Balance	538,644	2,682,328	1,698,138	651,445	25,354,229	10,179,767	1,878,002	55,901,446
Estimated Ending Fund Balance	$ 203,027	$ 2,639,153	$ 116,138	$ 651,445	$ 23,700,826	$ 10,288,704	$ 1,878,002	$ 52,208,609

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City of Berwyn
General Fund Summary
2015 Budget

	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change Amount	Requested Budget Change Percent
Revenues							
Taxes	$ 36,144,024	$ 37,982,734	$ 38,323,406	$ 38,103,607	$ 38,350,170	$ 246,563	1%
Licenses and Permits	2,885,225	3,143,853	3,398,517	3,079,500	3,244,000	164,500	5%
Charges for Services	1,801,363	1,781,544	1,632,829	1,552,050	1,654,050	102,000	7%
Fines	5,620,250	5,351,665	5,156,823	4,942,000	5,110,000	168,000	3%
Intergovernmental Revenues	103,820	106,709	109,406	102,000	102,000	-	0%
Miscellaneous Revenues	2,244,231	2,170,854	2,035,304	2,168,682	2,088,153	(80,529)	-4%
Other Financing Sources	1,425,490	31,146,664	814,766	964,500	31,252,500	30,288,000	3140%
TOTAL REVENUES	50,224,403	81,684,023	51,471,051	50,912,339	81,800,873	30,888,534	61%
Expenditures							
Mayor	$ 153,660	$ 155,450	$ 158,286	$ 162,846	$ 162,810	$ (36)	0%
City Administrator	356,295	397,634	427,201	428,216	437,530	9,314	2%
Clerk	177,921	167,995	185,352	210,360	221,092	10,732	5%
Treasurer	33,566	36,758	55,180	56,680	28,390	(28,290)	-50%
Council	221,346	203,972	200,645	222,313	221,498	(815)	0%
Legal	854,040	857,228	880,746	934,700	930,772	(3,928)	0%
Finance	1,532,516	1,573,546	1,506,551	1,593,126	1,571,075	(22,051)	-1%
Information Technology	850,554	912,705	950,272	1,013,429	1,079,624	66,195	7%
Statutory	102,213	173,795	142,013	123,000	132,000	9,000	7%
Fire	12,598,741	27,862,742	12,561,786	12,855,346	27,994,405	15,139,059	118%
Police	23,109,352	37,784,329	23,184,557	23,680,384	39,151,645	15,471,261	65%
Fire and Police Commission	74,359	28,809	31,976	97,905	97,905	-	0%
Building / Neighborhood Affairs	1,272,439	1,426,562	1,737,069	1,716,215	1,664,334	(51,881)	-3%
Public Works	4,184,381	4,025,971	4,864,625	5,026,318	4,863,422	(162,896)	-3%
Zoning	11,816	9,642	12,580	13,847	12,347	(1,500)	-11%
Committee and Planning	226,733	225,863	214,204	229,500	219,500	(10,000)	-4%
Recreation	1,439,679	1,390,980	1,403,372	1,601,068	1,542,294	(58,774)	-4%
Community Relations	6,164	6,205	6,185	7,691	7,691	-	0%
Senior Services	252,517	274,074	340,102	370,220	335,511	(34,709)	-9%
Bond Issuance	-	302,828	-	-	500,000	500,000	-
Transfer to other funds	463,282	605,062	553,007	553,007	459,670	(93,337)	-17%
Total General Fund Expenditures	47,921,574	78,422,150	49,415,709	50,896,171	81,633,515	30,737,344	60%
Revenues less Expenditures	2,302,829	3,261,873	2,055,342	16,168	167,358	151,190	935%
Fund Balance Beginning (As Restated)	4,496,542	6,799,371	10,061,244	10,061,244	12,116,586		
Projected Ending Fund Balance	$ 6,799,371	$ 10,061,244	$ 12,116,586	$ 10,077,412	$ 12,283,944		

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Revenue Streams

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

Property taxes –

Property taxes are levied upon all City property owners at a calculated rate per $1,000 of assessed property valuation on both real and personal property. The tax levy is established by the City by December 31 each year to be collected the year after. Property taxes are collected by the County in two installments, the first in March and the second as early as August and as late as November. The second installment bills are based on the previous December's levy. However the first installment collection is based on the levy from two years before. The chart below summarizes the General Fund's reliance on property taxes. Please note that in 2013 the City issued pension bonds of $30 million and in 2015 the City plans to issue an additional $30 million of bonds for pension funding, which causes the total revenue in those two years to be significantly higher than the total projected 2014 revenue.

Summary of General Fund Property Taxes

Revenue Year Levy Year	2013 2012	Projected 2014 2013	Budgeted 2015 2014
Property Taxes	$ 20,548,629	$ 20,619,617	$ 20,569,170
Total Revenues	81,684,023	51,471,051	81,800,873
% of total	25%	40%	25%

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

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Revenue Streams

Revenue Year Levy Year	Composition of Property Taxes 2014 2013	2015 2014
Corporate	$ 16,668,505	$ 17,319,170
Fire Pension	2,027,341	1,500,000
Police Pension	1,929,011	1,750,000
Total General Fund	20,624,857	20,569,170
Library	2,986,312	3,206,530
Bond and Interest	4,366,039	5,572,391
Total Levy	$ 27,977,208	$ 29,348,091

The City also receives revenue from other types of taxes. The amounts of these taxes and the process by which they are accrued and received by the City are described below.

State Income Taxes –

Income tax is a state shared tax that is distributed on a per capita basis and is based on the average income statewide. This revenue account fluctuates annually depending on economic conditions.

1% State Sales and Home Rule Sales Taxes –

The City receives two types of sales taxes, one from the state and another from a sales tax imposed through the City's home-rule status. Both the state and the home rule sales taxes are 1%.

Municipal Utility Taxes –

Electric, telephone and natural gas taxes are all classified as utility taxes. These taxes are billed on utility bills as a percentage of the total bill. Local utilities then remit these amounts to the City.

Real Estate Transfer –

Real Estate Transfer fees are accrued based on the sale price of property and remitted to the City. This tax is currently levied at 1% of sale price.

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Revenue Streams

All Other Taxes –

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

The following chart summarizes tax revenue for 2013 through 2015. Amounts for 2013 are actual, 2014 amounts are a projection based on actual receipts from the first three quarters of the year. The 2015 budget is based on 2014 projections, past years' trends and information provided by the Illinois Municipal League.

Summary of Other Tax Revenue			
Revenue Year	2013	Projected 2014	Budgeted 2015
State Income	$ 6,439,536	$ 6,397,535	$ 6,500,000
1% State Sales	2,922,555	2,985,206	3,025,000
Home Rule Sales	2,156,948	2,148,960	2,300,000
Municipal Utility	3,630,961	3,673,884	3,500,000
Real Estate Transfer	1,379,577	1,538,150	1,500,000
All other	904,528	960,054	956,000
Total Other Taxes	$ 17,434,105	$ 17,703,789	$ 17,781,000
Total General Fund Revenues	$ 81,684,023	$ 51,471,051	$ 81,800,873
Other taxes as a % of Total Revenues	21%	34%	22%

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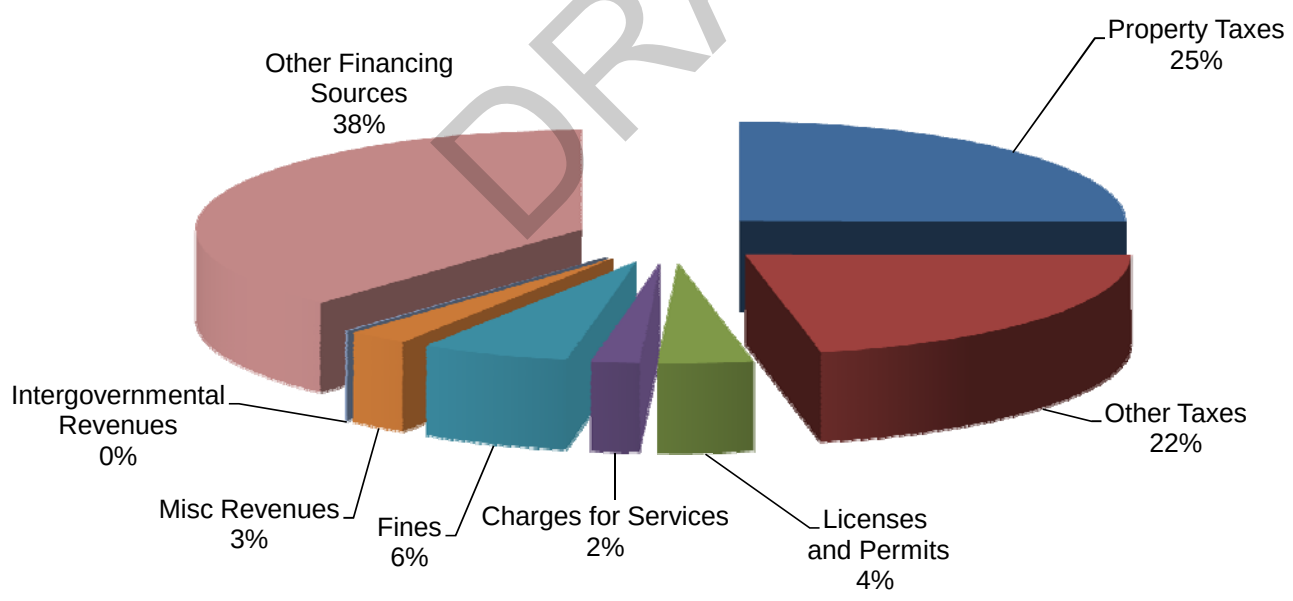
As the table above shows, sales taxes remain constant over the past two years. In 2014, income tax revenue stayed relatively consistent with 2013 levels as the state's distributive share per capita to municipalities was not altered. Real estate transfer taxes continue to rise in comparison to the prior year. With promise in the housing market yielding rising property values, the City should continue to experience stability in that revenue line item.

The following pages show the details of the 2015 budgeted revenue lines in the General Fund.

City of Berwyn
Summary of General Fund Revenues
2015 Budget

Revenue	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change Amount	Requested Budget Change Percent
Property Taxes	$ 20,050,023	$ 20,548,629	$ 20,619,617	$ 20,624,857	$ 20,569,170	$ (55,687)	0%
Other Taxes	16,094,001	17,434,105	17,703,789	17,478,750	17,781,000	302,250	2%
Licenses and Permits	2,885,225	3,143,853	3,398,517	3,079,500	3,244,000	164,500	5%
Charges for Services	1,801,363	1,781,544	1,632,829	1,552,050	1,654,050	102,000	7%
Fines	5,620,250	5,351,665	5,156,823	4,942,000	5,110,000	168,000	3%
Miscellaneous Revenues	2,244,231	2,170,854	2,035,304	2,168,682	2,088,153	(80,529)	-4%
Intergovernmental Revenues	103,820	106,709	109,406	102,000	102,000	-	0%
Other Financing Sources	1,425,490	31,146,664	814,766	964,500	31,252,500	30,288,000	3140%
Total General Fund Revenues	$ 50,224,403	$ 81,684,023	$ 51,471,051	$ 50,912,339	$ 81,800,873	$ 30,888,534	61%

General Fund Revenues by Type



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City of Berwyn
General Fund Revenues
2015 Budget

Account Number	Revenue	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change Amount	Percent
	Taxes							
100-4000	Taxes - Property Corporate	16,060,164	15,578,245	16,679,490	16,668,505	17,319,170	650,665	4%
100-4005	Taxes - Personal Prp Replacement	204,750	234,257	227,550	219,000	219,000	-	0%
100-4010	Taxes - State Income	5,914,847	6,439,536	6,397,535	6,360,000	6,500,000	140,000	2%
100-4015	Taxes - 1% State Sales	2,782,794	2,922,555	2,985,206	3,100,000	3,025,000	(75,000)	-2%
100-4020	Taxes - Home Rule Sales	2,073,705	2,156,948	2,148,960	2,300,000	2,300,000	-	0%
100-4025	Taxes - Municipal Utility	3,594,627	3,630,961	3,673,884	3,500,000	3,500,000	-	0%
100-4030	Taxes - Liquor	161,272	170,120	172,792	175,000	175,000	-	0%
100-4035	Taxes - Real Estate Transfer	1,047,766	1,379,577	1,538,150	1,250,000	1,500,000	250,000	20%
100-4040	Taxes - Gasoline	287,116	327,833	286,111	380,000	300,000	(80,000)	-21%
100-4045	Taxes - Parking Lot	1,845	2,455	1,680	2,250	2,000	(250)	-11%
100-4050	Taxes - Video	13,592	29,728	10,779	20,000	20,000	-	0%
100-4051	Taxes - Video Gaming	7,054	135,807	252,663	168,000	190,000	22,000	13%
100-4060	Taxes - Miscellaneous	4,633	4,328	8,479	4,500	50,000	45,500	1011%
100-18-4000	Taxes - Property Fire Pension	2,049,283	2,538,645	2,019,804	2,027,341	1,500,000	(527,341)	-26%
100-20-4000	Taxes - Property Police Pension	1,940,576	2,431,739	1,920,323	1,929,011	1,750,000	(179,011)	-9%
	Total Taxes	36,144,024	37,982,734	38,323,406	38,103,607	38,350,170	246,563	1%
	Licenses & Permits							
100-4100	Vehicle Licenses - Passenger	1,120,637	1,142,905	1,225,451	1,125,000	1,200,000	75,000	7%
100-4105	Vehicle Licenses - RV	1,833	1,080	1,348	1,500	1,500	-	0%
100-4110	Vehicle Licenses - Truck	148,571	146,310	139,423	145,000	145,000	-	0%
100-4115	Vehicle Licenses - other	13,810	13,230	16,056	13,500	13,000	(500)	-4%
100-4120	Permits - Commuter Parking	88,609	124,468	125,621	100,000	100,000	-	0%
100-4125	Permits - Municipal Parking	88,580	97,290	115,281	100,000	100,000	-	0%
100-4130	Permits - Electric	71,400	74,665	33,655	70,000	50,000	(20,000)	-29%
100-4135	Permits - Building	50,015	43,235	158,798	50,000	125,000	75,000	150%
100-4140	Permits - Local Improvement	552,659	697,807	708,540	625,000	675,000	50,000	8%
100-4145	Licenses - Business	319,964	386,353	465,267	419,500	419,500	-	0%
100-4150	Licenses - Liquor	205,064	172,999	180,944	205,000	185,000	(20,000)	-10%
100-4160	Licenses - Pet Tag	14,830	14,815	11,840	15,000	15,000	-	0%
100-4165	Escrow Default & Service Charges	101,098	102,567	74,099	95,000	95,000	-	0%
100-4170	Electric Sign Inspection	40,835	51,168	71,875	45,000	50,000	5,000	11%
100-4175	Certificate of Compliance	67,320	74,961	70,319	70,000	70,000	-	0%
	Total Licenses & Permits	2,885,225	3,143,853	3,398,517	3,079,500	3,244,000	164,500	5%

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City of Berwyn
General Fund Revenues
2015 Budget

Account Number	Revenue	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change Amount	Percent
	Charges for Services							
100-4200	Sale of Gas (from COB pumps)	143,217	127,102	113,909	140,000	130,000	(10,000)	-7%
100-4210	Commuter Parking Meters	45,706	44,101	33,072	45,000	45,000	-	0%
100-4240	Recycling Rebate	80,962	85,739	85,412	80,000	80,000	-	0%
100-4245	Sidewalk Construction	120,808	79,225	63,635	80,000	75,000	(5,000)	-6%
100-4255-04	Special Event Revenue 100th Anniversary Celebration	-	-	-	-	-	-	-
100-4299	Other Fees for Service	130	-	-	-	-	-	-
100-18-4215	Paramedic Collections	772,227	797,024	757,951	650,000	800,000	150,000	23%
100-18-4299	Other Fees for Service	5,677	1,256	3,151	1,500	1,500	-	0%
100-18-4299-09	Other Fees for Service CPR Training Fees	307	835	170	800	800	-	0%
100-20-4299-11	Other Fees for Service Insurance Reports	14,570	16,137	13,045	14,500	15,000	500	3%
100-20-4299-13	Other Fees for Service False Alarm Activation	4,242	448	16,260	3,000	12,000	9,000	300%
100-20-4299-17	Other Fees for Service Sex Offender Registration	2,160	1,490	2,225	1,000	1,000	-	0%
100-20-4299-19	Other Fees for Service Fingerprinting	1,640	1,480	3,345	1,000	1,000	-	0%
100-20-4299-21	Other Fees for Service Property Room	1,357	4,063	6,568	4,000	4,000	-	0%
100-20-4299-23	Other Fees for Service Miscellaneous	19,972	6,676	4,346	12,000	8,000	(4,000)	-33%
100-22-4299-01	Other Fees for Service Application Fees	-	-	-	3,000	-	(3,000)	-100%
100-24-4285	Plumbing Inspection	65,890	73,695	91,223	60,000	60,000	-	0%
100-30-4255-02	Special Event Revenue National Night Out	23,650	38,125	250	5,000	2,000	(3,000)	-60%
100-32-4225	Recreation Revenues	2,580	2,816	7,034	3,750	3,750	-	0%
100-32-4225-01	Recreation Revenues Athletics	92,163	82,142	78,790	80,000	80,000	-	0%
100-32-4225-02	Recreation Revenues Adult Programs	28,121	31,735	26,608	35,000	35,000	-	0%
100-32-4225-03	Recreation Revenues Children's Programs	260,626	298,515	249,818	215,000	215,000	-	0%
100-32-4225-04	Recreation Revenues Pool	71,492	47,698	35,774	80,000	50,000	(30,000)	-38%
100-32-4225-05	Recreation Revenues Concessions	12,287	8,852	3,481	12,500	10,000	(2,500)	-20%
100-32-4225-07	Recreation Revenues Special Events	-	400	-	-	-	-	-
100-32-4255	Special Event Revenue	24	123	841	500	500	-	0%
100-32-4270	Rental Revenue	1,036	3,799	2,275	3,000	3,000	-	0%
100-36-4300	Fees - Garbage	-	-	-	-	-	-	-
100-46-4255-03	Special Event Revenue Senior Breakfast	4,425	3,120	3,105	2,500	2,500	-	0%
100-46-4299	Other Fees for Service	26,094	24,948	30,541	19,000	19,000	-	0%
	Total Charges for Services	1,801,363	1,781,544	1,632,829	1,552,050	1,654,050	102,000	7%
	Fines							
100-20-4310	Fees - Towing	12,156	1,176	13,450	16,000	10,000	(6,000)	-38%
100-20-4311	Fines - Impound Vehicles	753,300	336,375	372,080	350,000	320,000	(30,000)	-9%
100-20-4315	Fines - Parking Tickets	1,913,607	1,894,161	1,801,811	1,950,000	1,950,000	-	0%
100-20-4320	Fines - Cook County Court	144,670	122,610	95,791	100,000	80,000	(20,000)	-20%
100-20-4325	Fines - Local Ordinance	105,278	46,870	52,276	40,000	40,000	-	0%
100-20-4330	Fines - Adjudication Court	-	-	-	-	-	-	-
100-20-4340	Fines - Compliance Tickets	205,260	189,308	171,704	175,000	175,000	-	0%
100-20-4345	Fines - Red Light Photo Enforcement	1,880,943	2,071,588	2,008,564	1,775,000	2,000,000	225,000	13%
100-20-4355-09	Fines - Other Booting	34,245	30,220	23,045	30,000	25,000	(5,000)	-17%
100-20-4355-11	Fines - Other Cannabis Tickets	36,115	32,255	48,351	31,000	35,000	4,000	13%
100-20-4355-31	Fines - Other Bail Bond Processing Fee	-	-	-	-	-	-	-
100-24-4325	Fines - Local Ordinance	529,441	625,382	569,751	475,000	475,000	-	0%
100-24-4330	Fines - Adjudication Court	-	-	-	-	-	-	-
100-24-4335	Fines - After the Fact	4,550	1,500	-	-	-	-	-
100-24-4340	Fines - Compliance Tickets	685	220	-	-	-	-	-
100-36-4355	Fines - Other	-	-	-	-	-	-	-
	Total Fines	5,620,250	5,351,665	5,156,823	4,942,000	5,110,000	168,000	3%

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City of Berwyn
General Fund Revenues
2015 Budget

Account Number	Revenue	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change Amount	Percent
	Intergovernmental Revenues							
100-4410	State Allotment - Hwy Maint	103,820	106,709	109,406	102,000	102,000	-	0%
	Total Intergovernmental Revenues	103,820	106,709	109,406	102,000	102,000	-	0%
	Other Miscellaneous Revenues							
100-4400	Grant Revenue	-	-	283	50,000	-	(50,000)	-100%
100-4690	Interdepartmental Charges	1,111,547	840,576	864,897	989,289	1,050,917	61,628	6%
100-4800	Interest Income	44,889	46,214	36,860	35,000	35,000	-	0%
100-4805	Franchises	352,567	370,804	288,388	360,000	360,000	-	0%
100-4810	Cell Tower Rental	95,882	126,400	136,012	125,000	125,000	-	0%
100-4815	Property Rental	11,044	9,819	6,144	14,000	10,000	(4,000)	-29%
100-4830	City Property Damage	-	-	-	-	-	-	-
100-4835	Miscellaneous Revenue	57,812	72,734	15,214	55,000	55,000	-	0%
100-4840	P Card Rebate (American Express Rewards)	108,561	125,074	56,478	140,486	145,486	5,000	4%
100-12-4250	Reimbursements - Finance	-	37,500	36,971	37,500	37,500	-	0%
100-16-4250	Reimbursements - IT	-	-	-	-	-	-	-
100-18-4250	Reimbursements - Fire	49,403	26,670	46,901	20,000	20,000	-	0%
100-18-4265	Sponsorships	-	-	(4,675)	-	-	-	-
100-18-4400	Grant Revenue - Fire	18,200	83,882	16,328	-	10,000	10,000	-
100-18-4800	Interest Income - Fire	92	53	59	-	-	-	-
100-20-4250	Reimbursements - Police	46,569	24,444	32,300	22,000	22,000	-	0%
100-20-4400	Grant Revenue - Police	104,233	84,653	112,391	78,157	85,000	6,843	9%
100-20-4800	Interest Income - Police	87	50	57	-	-	-	-
100-20-4850	Contributions - Police	7,005	14,282	4,922	-	-	-	-
100-20-59-4250	Reimbursements - Police	55,472	72,380	57,392	60,000	60,000	-	0%
100-24-4250	Reimbursements - Building	102	800	3,497	-	-	-	-
100-24-4250-01	Reimbursements Buildings	43,627	86,344	34,294	40,000	20,000	(20,000)	-50%
100-24-4250-02	Reimbursements Elevators	9,433	7,140	7,121	5,000	5,000	-	0%
100-24-4400	Grant Revenue - Bldg	-	1,780	44,500	90,000	-	(90,000)	-100%
100-26-35-4250	Reimbursements - Public Works - Streets	85,921	104,655	41,623	45,000	45,000	-	0%
100-26-35-4400	Grant Revenue - Public Works	(3,713)	-	26,055	-	-	-	-
100-26-37-4250	Reimbursements - Public Works - Fleet	-	-	-	-	-	-	-
100-26-37-4400	Grant Revenue - Public Works - Fleet	12,141	-	-	-	-	-	-
100-30-4400	Grant Revenue - Committee & Planning	2,657	-	-	-	-	-	-
100-32-4250	Reimbursements - Recreation	-	-	104	2,000	2,000	-	0%
100-32-4265	Sponsorships	700	200	500	250	250	-	0%
100-32-4400	Grant Revenue - Recreation	-	4,400	170,688	-	-	-	-
100-46-4400	Grant Revenue - Senior Services	30,000	30,000	-	-	-	-	-
100-46-4850	Contributions - Senior Services	-	-	-	-	-	-	-
	Total Other Miscellaneous Revenues	2,244,231	2,170,854	2,035,304	2,168,682	2,088,153	(80,529)	-4%
	Other Financing Sources							
100-4820	Sale of City Property	67,745	4,953	-	2,500	2,500	-	0%
100-26-35-4820	Sale of City Property	-	-	1,261	-	-	-	-
100-4900	Transfer from Other Funds	1,357,745	531,179	690,000	735,000	750,000	15,000	2%
100-4905	Capital Lease Proceeds	-	260,532	123,505	227,000	-	(227,000)	-100%
100-4915	Debt Proceeds	-	30,350,000	-	-	30,500,000	30,500,000	-
100-4917	Bond Issue Premium	-	-	-	-	-	-	-
	Total Other Financing Sources	1,425,490	31,146,664	814,766	964,500	31,252,500	30,288,000	3140%
								-
	Total General Fund Revenues	$ 50,224,403	$ 81,684,023	$ 51,471,051	$ 50,912,339	$ 81,800,873	$ 30,888,534	61%

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Significant Expenditures and Expenses

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

Summary of Expenditures/Expenses by Type			
Fiscal Year	2013	Projected 2014	Budgeted 2015
Salaries	$ 25,180,075	$ 26,205,127	$ 27,282,645
Benefits	47,378,312	16,517,444	47,053,490
Capital Projects	391,222	424,674	1,584,000
Debt Service	8,891,094	10,125,130	11,475,186
TIF	3,400,342	3,076,712	3,091,487
Utility	16,829,941	17,085,343	18,329,206
Internal Service	1,999,384	1,833,783	2,507,020
All other	12,216,206	12,704,860	16,161,907
Total Expenditures	$ 116,286,576	$ 87,973,073	$ 127,484,941

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Increases in salaries are primarily based upon contractual raises and longevity increases. Benefits increased by nearly $30 million from the projected 2014 amount, as the City plans to issue pension funding bonds this year. When the aforementioned pension bonds are issued, the transfer of funds to the Police and Fire Pension funds will be accounted for as a benefit to those employees. The increase in the Debt Service line is primarily due to the increase in bond interest payments related to the pension bonds planned for early 2015. The budgeted amount for internal service has increased by nearly $670k over the 2014 projected amount, as a result of the City maintaining a conservative approach to estimating the general liability and workers comp claims, which can vary greatly from year to year.

Accumulated funds still remain in the Capital Projects Fund from the 2007 and 2012 bond issuances to be mainly used for infrastructure projects. The budgeted figure of $1.6 million represents the amount of funds that remain from these issuances and a majority is expected to be used in 2015. TIF funds are expected to stay in line with 2014 projected balances while the Utility fund is expected to increase by over $1.2 million, mainly as a result of the cost of the Residential Flood Mitigation Program. The main increases in the “All other” category are for increased expenses in the Library fund, and an expected increase in spending from the federally funded Community Development Block Grant.

Significant Expenditures and Expenses

As discussed in the Description of City Funds and Accounting Structure section of this report, the City has a number of special revenue funds that are not budgeted. Despite not being budgeted, two funds of note are the Cermak TIF Fund and the Asset Forfeiture Fund. The Cermak TIF expired in 2010 and therefore has not been budgeted for in the past few years as the remaining fund balance is identified for projects that extended beyond the life of the TIF. Since there is no revenue being received for this TIF anymore, the spending down of accumulated funds is not being budgeted.

The Asset Forfeiture Fund is a function of the Police Department and revenues are received from the Federal Government for assets seized that were used to commit Federal crimes. Since such revenue streams are unpredictable, budgeted figures are not determined. Beginning in 2014 and continuing in 2015, two police officers' salaries and benefits will be paid with Asset Forfeiture revenues in the expected amount of approximately $180,000. Even though such revenues are unpredictable, these salaries and benefits should be paid in full with forfeiture dollars without assistance from the General Fund.

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

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General Fund Expenditures

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

Summary of Expenditures/Expenses by Type Fiscal Year	2013	Projected 2014	Budgeted 2015
Salaries	$ 22,536,601	$ 23,491,241	$ 24,173,150
Benefits	45,759,668	14,913,718	45,237,855
Total Salaries and Benefits	68,296,269	38,404,959	69,411,005
Total Expenditures	$ 78,422,150	$ 49,415,709	$ 81,633,515
Salaries and Benefits as a % of Total	87.09%	77.72%	85.03%

Significant Expenditures and Expenses

Salaries and Benefits

The following chart summaries the amount of full-time equivalents as budgeted in 2014 and 2015.

Department	2014	2015
Mayor	1.50	1.50
City Administrator	2.50	2.50
City Clerk	3.00	3.00
Treasurer	1.50	1.00
City Council	8.00	8.00
Legal	2.25	2.25
Finance	12.50	12.50
Human Resources	1.00	1.00
Information Technology	5.25	5.50
Fire	81.50	81.50
Police	191.50	198.50
Fire & Police Commission	4.00	4.00
Building/Neighborhood Affairs	13.00	15.00
Streets	27.00	23.50
Zoning	6.00	6.00
Recreation	97.50	97.50
Senior Citizen's Program	7.75	6.50
Community Relations	1.00	1.00
Library	45.00	44.50
Community Development	5.25	5.25
Utilities	18.00	22.00
Asset Forfeiture	2.00	2.00
Total	537.00	544.50

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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
2015 Budget

Function	2011 Actual	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change Change Amount	Requested Budget Change Change Percent
Mayor	$ 71,071	$ 80,112	$ 84,255	$ 86,102	$ 85,846	$ 85,862	$ 16	0%
Administrator	136,969	190,471	213,691	229,357	225,320	232,773	7,453	3%
Clerk	113,618	95,781	96,466	83,157	101,793	93,648	(8,145)	-8%
Treasurer	18,420	18,582	17,974	33,360	33,477	10,000	(23,477)	-70%
Council	80,001	80,126	79,232	80,001	80,001	80,000	(1)	0%
Legal	184,555	196,247	201,305	203,287	203,617	206,514	2,897	1%
Finance	575,356	639,450	643,377	648,798	654,705	646,951	(7,754)	-1%
Human Resources	48,214	49,384	50,840	51,349	51,153	52,176	1,023	2%
Information Technology	312,818	324,354	338,321	364,799	365,485	372,138	6,653	2%
Total General Government	1,541,022	1,674,507	1,725,461	1,780,208	1,801,397	1,780,062	(21,335)	-1%
Fire	$ 6,227,956	$ 6,188,599	$ 6,570,437	$ 6,839,946	$ 6,673,899	$ 6,939,696	265,797	4%
Police	10,605,949	11,121,187	11,524,937	11,908,376	11,791,882	12,426,237	634,355	5%
Fire and Police Commission	16,002	15,849	18,425	20,000	20,000	20,000	-	0%
Total Public Safety	16,849,907	17,325,635	18,113,799	18,768,322	18,485,781	19,385,933	900,152	5%
Building / Neighborhood Affairs	$ 404,647	$ 406,892	$ 479,691	$ 534,165	$ 522,300	$ 556,557	34,257	7%
Streets/Fleet	1,414,808	1,503,968	1,427,033	1,535,424	1,668,321	1,554,338	(113,983)	-7%
Total Public Works	1,819,455	1,910,860	1,906,724	2,069,589	2,190,621	2,110,895	(79,726)	-4%
Zoning	$ 11,179	$ 10,084	$ 5,300	$ 6,890	$ 6,360	$ 6,360	-	0%
Total Economic Development	11,179	10,084	5,300	6,890	6,360	6,360	-	0%
Recreation	$ 657,766	$ 660,307	$ 650,191	$ 724,921	$ 725,000	$ 735,000	10,000	1%
Senior Citizen's Program	-	123,353	130,126	136,311	146,924	149,900	2,976	2%
Community Relations	5,000	5,000	5,000	5,000	5,000	5,000	-	0%
Total Culture and Recreation	662,766	788,660	785,317	866,232	876,924	889,900	12,976	1%
Total General Fund Salaries	**$ 20,884,329**	**$ 21,709,746**	**$ 22,536,601**	**$ 23,491,241**	**$ 23,361,083**	**$ 24,173,150**	**$ 812,067**	3%
Berwyn Public Library	$ 1,482,805	$ 1,513,471	$ 1,534,376	$ 1,562,366	$ 1,598,776	$ 1,689,433	90,657	6%
Senior Citizen's Program	115,290	-	-	-	-	-	-	-
Community Development	325,462	315,524	275,057	218,602	235,149	238,262	3,113	1%
Utilities	810,457	809,731	834,041	932,918	957,561	1,181,800	224,239	23%
City-Wide Salaries	**$ 23,618,343**	**$ 24,348,472**	**$ 25,180,075**	**$ 26,205,127**	**$ 26,152,569**	**$ 27,282,645**	**$ 1,130,076**	4%

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City of Berwyn
Summary of Benefits and Related Payments
2015 Budget

Function	2011 Actual	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change Change Amount	Requested Budget Change Change Percent
Mayor	$ 40,628	$ 52,559	$ 56,414	$ 56,230	$ 58,284	$ 59,999	$ 1,715	3%
Administrator	73,433	85,519	101,017	104,827	107,619	111,850	4,231	4%
Clerk	67,937	58,664	58,382	72,663	66,959	92,248	25,289	38%
Treasurer	4,223	10,795	15,710	17,782	18,522	13,197	(5,325)	-29%
Council	89,764	112,908	104,000	97,081	101,324	102,686	1,362	1%
Legal	57,692	61,161	63,666	65,689	73,067	73,156	89	0%
Finance	292,808	325,002	351,183	359,913	375,350	374,241	(1,109)	0%
Human Resources	32,748	34,801	36,284	38,414	40,445	40,776	331	1%
Information Technology	161,071	172,287	166,473	190,363	194,198	196,890	2,692	1%
Statutory	7,767	11,808	69,450	48,886	30,000	40,000	10,000	33%
Total General Government	828,071	925,504	1,022,579	1,051,848	1,065,768	1,105,043	39,275	4%
Fire	$ 4,836,039	$ 4,999,257	$ 20,188,923	$ 4,651,217	$ 4,818,323	$19,534,443	$ 14,716,120	305%
Police	7,626,217	7,896,541	23,059,801	7,546,850	8,051,061	22,825,956	14,774,895	184%
Fire and Police Commission	1,260	1,357	1,436	1,530	1,530	1,530	-	0%
Total Public Safety	12,463,516	12,897,155	43,250,160	12,199,597	12,870,914	42,361,929	29,491,015	229%
Building / Neighborhood Affairs	$ 251,365	$ 254,067	$ 309,117	$ 348,704	$ 363,115	$ 394,732	$ 31,617	9%
Streets/Fleet	859,080	$ 903,609	$ 926,120	$ 1,028,146	$ 1,127,199	$ 1,064,018	(63,181)	-6%
Total Public Works	1,110,445	1,157,676	1,235,237	1,376,850	1,490,314	1,458,750	(31,564)	-2%
Zoning	$ 967	$ 989	$ 405	$ 466	$ 487	$ 487	-	0%
Total Economic Development	967	989	405	466	487	487	-	0%
Recreation	$ 203,558	$ 192,028	$ 212,447	$ 233,517	$ 269,950	$ 246,313	(23,637)	-9%
Senior Citizen's Program	-	35,922	37,635	50,255	41,076	64,142	23,066	56%
Community Relations	1,089	1,164	1,205	1,185	1,191	1,191	-	0%
Total Culture and Recreation	204,647	229,114	251,287	284,957	312,217	311,646	(571)	0%
Total General Fund Benefits	**$ 14,607,646**	**$ 15,210,438**	**$ 45,759,668**	**$ 14,913,718**	**$ 15,739,700**	**$ 45,237,855**	**$ 29,498,155**	187%
Berwyn Public Library	$ 835,696	$ 833,020	$ 832,690	$ 804,994	$ 862,361	$ 895,397	33,036	4%
Senior Citizen's Program	37,574	-	-	-	-	-	-	-
Community Development	175,552	162,284	160,203	125,217	142,092	133,542	(8,550)	-6%
Utilities	577,935	592,616	625,751	673,515	674,758	786,696	111,938	17%
City-Wide Benefits	**$ 16,234,402**	**$ 16,798,358**	**$ 47,378,312**	**$ 16,517,444**	**$ 17,418,911**	**$ 47,053,490**	**$ 29,634,579**	170%

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City of Berwyn
Summary of Total Expenditures/Expenses
2015 Budget

Fund	2012 Actual	2013 Actual	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change Amount	Change Percent
General Fund Expenditures	$ 47,921,574	$ 78,422,150	$ 49,415,709	$ 50,896,171	$ 81,633,515	$ 30,737,344	60%
Special Revenue Funds							
Berwyn Public Library	3,069,153	3,098,095	3,127,654	3,321,552	3,601,460	279,908	8%
Community Development	1,522,754	1,391,212	781,001	2,774,437	3,197,004	422,567	15%
Foreign Fire	25,756	46,731	60,401	63,779	50,000	(13,779)	-22%
Motor Fuel Tax	1,281,413	1,555,417	1,777,879	1,770,000	1,945,000	175,000	10%
Tax Incremental Financing Districts							
S. Berwyn TIF	1,184,796	939,265	944,521	1,112,320	828,469	(283,851)	-26%
Harlem TIF	-	219,368	422,654	545,000	549,140	4,140	1%
Roosevelt TIF	1,051,918	1,027,398	589,956	857,792	736,457	(121,335)	-14%
Ogden TIF	2,800,389	1,214,311	1,119,581	1,200,877	977,421	(223,456)	-19%
Total TIF's	5,037,103	3,400,342	3,076,712	3,715,989	3,091,487	(624,502)	-17%
Capital Projects	2,450,196	391,222	424,674	2,000,000	1,584,000	(416,000)	-21%
Debt Service	11,535,909	8,891,094	10,125,130	10,249,338	11,475,186	1,225,848	12%
Utilities	16,553,288	16,829,941	17,085,343	15,332,876	18,329,206	2,996,330	20%
Parking Garage	273,184	260,988	264,787	78,539	71,063	(7,476)	-10%
Internal Service	1,228,856	1,999,384	1,833,783	2,850,516	2,507,020	(343,496)	-12%
City-Wide Costs	**$ 90,899,186**	**$ 116,286,576**	**$ 87,973,073**	**$ 93,053,197**	**$ 127,484,941**	**$ 34,431,744**	**37%**

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City of Berwyn
Summary of General Fund Expenditures
2015 Budget

Dept #	Expenditures	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change Amount	Requested Budget Change Percent
	General Government							
02	Mayor	$ 153,660	$ 155,450	$ 158,286	$ 162,846	$ 162,810	$ (36)	0%
03	City Administrator	356,295	397,634	427,201	428,216	437,530	9,314	2%
04	Clerk	177,921	167,995	185,352	210,360	221,092	10,732	5%
06	Treasurer	33,566	36,758	55,180	56,680	28,390	(28,290)	-50%
08	Council	221,346	203,972	200,645	222,313	221,498	(815)	0%
10	Legal	854,040	857,228	880,746	934,700	930,772	(3,928)	0%
12	Finance	1,532,516	1,573,546	1,506,551	1,593,126	1,571,075	(22,051)	-1%
16	Information Technology	850,554	912,705	950,272	1,013,429	1,079,624	66,195	7%
17	Statutory	102,213	173,795	142,013	123,000	132,000	9,000	7%
	Public Safety							
18	Fire	12,598,741	27,862,742	12,561,786	12,855,346	27,994,405	15,139,059	118%
20	Police	23,109,352	37,784,329	23,184,557	23,680,384	39,151,645	15,471,261	65%
22	Fire and Police Commission	74,359	28,809	31,976	97,905	97,905	-	0%
	Public Works							
24	Building / Neighborhood Affairs	1,272,439	1,426,562	1,737,069	1,716,215	1,664,334	(51,881)	-3%
26	Public Works	4,184,381	4,025,971	4,864,625	5,026,318	4,863,422	(162,896)	-3%
	Economic Development							
28	Zoning	11,816	9,642	12,580	13,847	12,347	(1,500)	-11%
30	Committee and Planning	226,733	225,863	214,204	229,500	219,500	(10,000)	-4%
	Culture and Recreation							
32	Recreation	1,439,679	1,390,980	1,403,372	1,601,068	1,542,294	(58,774)	-4%
34	Community Relations	6,164	6,205	6,185	7,691	7,691	-	0%
46	Senior Services	252,517	274,074	340,102	370,220	335,511	(34,709)	-9%
	Other Financing Uses/Other Dept's							
	Bond Issuance	-	302,828	-	-	500,000	500,000	-
	Transfer to other funds	463,282	605,062	553,007	553,007	459,670	(93,337)	-17%
	Total General Fund Expenditures	$ 47,921,574	$ 78,422,150	$ 49,415,709	$ 50,896,171	$ 81,633,515	$ 30,737,344	60%

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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.

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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.

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.

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City of Berwyn
2015 Budgeted Expenditures by Department
Mayor
12/31/2015

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
100-02-5000	Mayor - Salaries	$ 80,112	$ 84,255	$ 86,102	$ 85,846	$ 85,862	$ 16
100-02-5030	Mayor - Unused Buyback	-	1,121	1,260	-	1,218	1,218
100-02-5035	Mayor - Benefits	52,559	55,293	54,970	58,284	58,781	497
100-02-5200	Mayor - Administrative Expenses	7,758	8,737	8,438	7,500	7,500	-
100-02-5225	Mayor - Supplies	3,076	686	1,239	1,600	1,600	-
100-02-5235	Mayor - Postage & Printing	906	740	113	700	700	-
100-02-5290	Mayor - Other General Expenses	3,120	1,735	1,633	3,500	3,000	(500)
100-02-5400	Mayor - Repairs & Maintenance	-	-	-	500	500	-
100-02-5625	Mayor - Copier Maintenance	2,425	2,676	1,823	1,800	1,800	-
100-02-5625	Mayor - Internal Service Fund	3,704	207	2,708	3,116	1,849	(1,267)
Department Total		$ 153,660	$ 155,450	$ 158,286	$ 162,846	$ 162,810	$ (36)

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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.

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City of Berwyn
2015 Budgeted Expenditures by Department
City Administration
12/31/2015

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
100-03-5000	City Admin - Salaries	$ 190,471	$ 213,691	$ 229,357	$ 225,320	$ 232,773	$ 7,453
100-03-5030	City Admin - Sick Day Buy Back	1,188	7,054	7,492	8,327	9,872	1,545
100-03-5035	City Admin - Benefits	84,331	93,963	97,335	99,292	101,978	2,686
100-03-5220	City Admin - Training	3,368	9,958	8,366	13,953	13,953	-
100-03-5225	City Admin - Supplies	1,327	1,280	1,791	1,600	1,600	-
100-03-5235	City Admin - Postage & Printing	317	789	950	700	700	-
100-03-5290	City Admin - Other General Expenses	6,268	8,899	9,417	9,500	9,500	-
100-03-5300	City Admin - Professional Services	60,000	60,000	64,000	60,000	60,000	-
100-03-5400	City Admin - Repairs & Maintenance	-	-	-	500	500	-
100-03-5405	City Admin - Copier Maintenance	970	1,550	1,566	1,800	1,800	-
100-03-5625	City Admin - Internal Service Fund	8,055	450	6,927	7,224	4,854	(2,370)
Department Total		$ 356,295	$ 397,634	$ 427,201	$ 428,216	$ 437,530	$ 9,314

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Clerk

PROGRAM MANAGER: City Clerk

PROGRAM DESCRIPTION:

The City Clerk's office is a statutory office. The City Clerk holds an elected position and is the "Keeper of the Records," the Official Seal of the City and archivist for the City. The Clerk's office is dedicated to meet the requirements and deadlines prescribe by City, State, and Federal law to ensure proper function of government; to keep the official records of the City Council, such as proceedings, resolutions, ordinances, contracts, agreements and all other communications of the City Council. Responsibilities include: records management, local election administration, legal notification to the public, prepares City Council agendas, preparation and retention of official minutes of the City Council meetings. Clerk's office also provides administrative support to the City Council and its Aldermen, Aldermanic Committees, and the Zoning Board of Appeals. Clerk's office also administers all requests under the Freedom of Information Act (FOIA), maintains and codifies all local ordinances.

SERVICES:

- Attend and prepare agendas, minutes, maintain records, referrals and correspondence for City Council meetings
- Prepare and post all meeting notices for council and committees
- Ensures publication of all notices and Treasurers Report as prescribe by Law
- Receives and maintains all sealed bids
- Maintain and codify all local ordinances, resolutions
- Attest, seal and certify documents for the city
- Administer and respond to all requests for public documents, records, (FOIA) requests
- Administer and maintains oaths of office
- Notary public, voter registration, assists County Clerk with elections

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Clerk

- Oversee City records management, retention and destruction
- Provide block party, block garage sales applications and coordinate for council approval
- Files required documents with the State and County

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City of Berwyn
2015 Budgeted Expenditures by Department
Clerk
12/31/2015

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
100-04-5000	Clerk - Salaries	$ 95,781	$ 96,466	$ 83,157	$ 101,793	$ 93,648	$ (8,145)
100-04-5010	Clerk - Overtime	-	76	-	-	-	-
100-04-5020	Clerk - Education Stipend	-	1,308	2,363	4,000	5,000	1,000
100-04-5020	Clerk - Other Stipend	-	-	738	-	1,200	1,200
100-04-5030	Clerk - Sick Day Buy Back	-	-	-	-	-	-
100-04-5035	Clerk - Benefits	58,089	56,189	68,287	60,459	84,048	23,589
100-04-5040	Clerk - Tuition Reimbursement	575	809	1,275	2,500	2,000	(500)
100-04-5200	Clerk - Adinistrative Expenses	-	34	2,485	4,500	4,500	-
100-04-5215	Clerk - Telephone	-	-	34	-	-	-
100-04-5220	Clerk - Training, Dues & Publications	3,194	1,025	6,230	4,700	4,000	(700)
100-04-5225	Clerk - Supplies	2,130	881	1,895	3,000	2,000	(1,000)
100-04-5235	Clerk - Postage & Printing	698	556	255	1,000	1,000	-
100-04-5290	Clerk - Other General Expenses	1,257	622	112	2,500	2,500	-
100-04-5405	Clerk - Copier Maintenance	5,961	6,353	6,631	7,300	7,000	(300)
100-04-5610	Clerk - Codification	2,753	2,010	3,782	7,000	7,000	-
100-04-5615	Clerk - Record Retention	1,704	1,343	5,182	8,000	5,000	(3,000)
100-04-5625	Clerk - Internal Service Fund	5,779	323	2,926	3,608	2,196	(1,412)
Department Total		$ 177,921	$ 167,995	$ 185,352	$ 210,360	$ 221,092	$ 10,732

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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. The Treasurer attends Council meetings and acts as a City representative on several boards, such as the police and fire pension boards.

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.

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City of Berwyn
2015 Budgeted Expenditures by Department
Treasurer
12/31/2015

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
100-06-5000	Treasurer - Salaries	$ 18,582	$ 17,974	$ 33,360	$ 33,477	$ 10,000	$ (23,477)
100-06-5030	Treasurer - Unused Buyback	-	1,371	-	-	-	-
100-06-5035	Treasurer - Benefits	10,795	14,339	17,782	18,522	13,197	(5,325)
100-06-5225	Treasurer - Supplies	504	91	173	-	250	250
100-06-5235	Treasurer - Postage & Printing	2,900	2,900	2,800	4,000	4,000	-
100-06-5290	Treasurer - Other General Expenses	32	41	425	-	250	250
100-06-5625	Treasurer - Internal Service Fund	753	42	640	681	693	12
Department Total		$ 33,566	$ 36,758	$ 55,180	$ 56,680	$ 28,390	$ (28,290)

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City Council

PROGRAM DESCRIPTION:

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

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

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

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SERVICES:

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

City Council

- Approve contracts and major expenses through bidding process.

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City of Berwyn
2015 Budgeted Expenditures by Department
Council
12/31/2015

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
100-08-5000	Council - Salaries	$ 80,126	$ 79,232	$ 80,001	$ 80,001	$ 80,000	$ (1)
100-08-5035	Council - Benefits	112,908	104,000	97,081	101,324	102,686	1,362
100-08-5200-01	Council - Ward 1	5,500	4,500	250	4,500	4,500	-
100-08-5200-02	Council - Ward 2	2,172	854	1,130	4,500	4,500	-
100-08-5200-03	Council - Ward 3	-	875	1,795	4,500	4,500	-
100-08-5200-04	Council - Ward 4	4,500	4,384	1,968	4,500	4,500	-
100-08-5200-05	Council - Ward 5	1,026	250	4,500	4,500	4,500	-
100-08-5200-06	Council - Ward 6	4,500	4,462	4,489	4,500	4,500	-
100-08-5200-07	Council - Ward 7	552	440	1,450	4,500	4,500	-
100-08-5200-08	Council - Ward 8	4,289	4,343	4,428	4,500	4,500	-
100-08-5235	Council- Postage & Printing	-	65	-	-	-	-
100-08-5290	Council - Other General Expenses	128	252	-	500	500	-
100-08-5625	Council - Internal Service Fund	5,645	315	3,553	4,488	2,312	(2,176)
Department Total		$ 221,346	$ 203,972	$ 200,645	$ 222,313	$ 221,498	$ (815)

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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.
- Is currently the attorney for both the Police and Fire Commission along with the Ethics Commission.

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City of Berwyn
2015 Budgeted Expenditures by Department
Legal
12/31/2015

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
100-10-5000	Legal - Salaries	$ 196,247	$ 201,305	$ 203,287	$ 203,617	$ 206,514	$ 2,897
100-10-5030	Legal - Sick Day Buy Back	-	-	-	-	-	-
100-10-5035	Legal - Benefits	61,161	63,666	65,689	73,067	73,156	89
100-10-5110	Legal - Adjudication Program	26,862	28,875	31,393	35,000	35,000	-
100-10-5225	Legal - Supplies	1,200	789	1,123	1,800	1,800	-
100-10-5235	Legal - Postage & Printing	202	93	76	700	700	-
100-10-5290	Legal - Other General Expenses	1,262	5,288	196	1,400	1,400	-
100-10-5300	Legal - Professional Service	537,615	554,069	562,504	600,000	600,000	-
100-10-5405	Legal - Copier Maintenance	970	1,550	1,545	1,800	1,800	-
100-10-5625	Legal - Internal Service Fund	28,521	1,593	14,933	17,316	10,402	(6,914)
Department Total		$ 854,040	$ 857,228	$ 880,746	$ 934,700	$ 930,772	$ (3,928)

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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 and the City switchboard. 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

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City of Berwyn
2015 Budgeted Expenditures by Department
Finance
12/31/2015

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
100-12-5000	Finance - Salaries	$ 397,448	$ 389,553	$ 403,837	$ 406,116	$ 407,629	$ 1,513
100-12-5010	Finance - Overtime	-	108	-	-	-	-
100-12-5030	Finance - Sick Day Buy Back	5,586	8,789	2,560	5,814	3,274	(2,540)
100-12-5035	Finance - Benefits	152,205	167,095	185,396	192,463	184,033	(8,430)
100-12-5215	Finance - Telephone	58,211	68,526	12,383	32,000	20,000	(12,000)
100-12-5220	Finance - Training, Dues, & Publications	4,961	4,266	4,318	8,000	6,000	(2,000)
100-12-5225	Finance - Supplies	1,975	1,954	2,206	2,500	2,500	-
100-12-5235	Finance - Postage & Printing	7,402	15,860	5,108	9,500	9,500	-
100-12-5290	Finance - Other General Expenses	45,174	59,542	54,624	50,000	50,000	-
100-12-5300	Finance - Professional Services	995	15,095	10,581	-	10,000	10,000
100-12-5400	Finance - Repairs & Maintenance	-	-	3,808	-	-	-
100-12-5405	Finance - Copier Maintenance	3,521	3,375	4,818	3,700	3,700	-
100-12-5625	Finance - Internal Service Fund	39,904	2,229	25,642	29,305	16,759	(12,546)
100-12-5800	Finance - Capital Outlay	-	-	-	-	-	-
	Total Finance	717,382	736,393	715,281	739,398	713,395	(26,003)
100-12-11-5000	Collectors - Salaries	$ 242,002	$ 253,824	$ 244,961	$ 248,589	$ 239,322	$ (9,267)
100-12-11-5010	Collectors - Overtime	(310)	-	207	-	-	-
100-12-11-5025	Collectors - Stipends	-	-	-	-	-	-
100-12-11-5030	Collectors - Sick Day Buy Back	2,634	12,211	2,520	3,573	4,431	858
100-12-11-5035	Collectors - Benefits	164,887	162,980	169,230	173,500	182,503	9,003
100-12-11-5215	Collectors - Telephone	-	-	-	-	-	-
100-12-11-5225	Collectors - Supplies	3,884	4,729	3,598	4,000	4,000	-
100-12-11-5235	Collectors - Postage & Printing	18,128	9,708	8,207	15,000	15,000	-
100-12-11-5290	Collectors - Other General Expenses	-	-	1,012	-	1,000	1,000
100-12-5300-03	Collector - Collection Service Fees	237,736	252,475	214,243	255,000	255,000	-
100-12-5300-04	Finance - Vehicle Registration Service	58,034	48,718	49,490	55,000	55,000	-
10012-5405	Collectors - Copier Maintenance	946	1,138	1,444	1,200	1,200	-
	Total Collectors	727,941	745,784	694,912	755,862	757,456	1,594
100-14-5000	Benefits Coordinator - Salaries	$ 49,384	$ 50,840	$ 51,349	$ 51,153	$ 52,176	$ 1,023
100-14-5030	Benefits Coordinator - Sick Day Buy Back	487	393	1,377	2,408	2,281	(127)
100-14-5035	Benefits Coordinator - Benefits	34,314	35,891	37,037	38,037	38,495	458
100-14-5220	Benefits Coordinator - Training, Dues & Publications	-	950	-	-	-	-
100-14-5225	Benefits Coordinator - Supplies	1,741	2,119	2,380	500	2,000	1,500
100-14-5235	Benefits Coordinator - Postage & Printing	153	102	514	1,000	1,000	-
100-14-5290	Benefits Coordinator - Other General Expenses	1,114	1,074	851	3,000	1,500	(1,500)
100-14-5625	Benefits Coordinator - Internal Service Fund	-	-	2,850	1,768	2,772	1,004
	Total Benefits Coordinator	87,193	91,369	96,358	97,866	100,224	2,358
Department Total		$ 1,532,516	$ 1,573,546	$ 1,506,551	$ 1,593,126	$ 1,571,075	$ (22,051)

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Department of Information Technology

PROGRAM MANAGER: Information Technology Director

PROGRAM DESCRIPTION:

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

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

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

SERVICES:

The Department of Information Technology provides technology and services that fulfill the City's broad based information technology needs. IT plans resource commitments and provides a stable direction for the future. Further, IT strives to keep abreast of state-of-the-art innovations in the world of information technology. This department has co-responsibility for product purchases and development projects, which include initiation, management, and successful implementation. Daily duties include the responsibility and authority for review, control, Help Desk support, and improvements in such areas as:

- Desktop Services – Desktop services include functions that directly support the use of personal computers, laptops, and hand-held devices. This includes the Microsoft Office suite of tools, email, and packaged software application support.

- Web Services – Web services include hosting, designing, and administrating the City of Berwyn's external and internal set of websites. The website provides timely information regarding all aspects of the City.

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Department of Information Technology

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

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

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

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

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City of Berwyn
2015 Budgeted Expenditures by Department
Information Technology
12/31/2015

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
100-16-5000	IT - Salaries	$ 324,354	$ 338,321	$ 364,799	$ 365,485	$ 372,138	$ 6,653
100-16-5030	IT - Sick Day Buy Back	4,778	5,267	6,710	7,791	9,577	1,786
100-16-5035	IT - Benefits	167,509	161,206	183,653	186,407	187,313	906
100-16-5210	IT - Vehicle Gas & Oil	-	641	74	1,000	1,000	-
100-16-5220	IT - Training, Dues, & Publications	-	-	-	12,000	5,000	(7,000)
100-16-5225	IT - Supplies	760	1,586	589	1,000	1,000	-
100-16-5235	IT - Postage & Printing	1	-	-	-	-	-
100-16-5290	IT - Other General Expenses	29,955	45,061	40,136	40,000	40,000	-
100-16-5300	IT - Professional Service	27,580	5,550	22,059	20,000	30,000	10,000
100-16-5300	IT - Repairs & Maintenance	-	-	-	2,500	2,500	-
100-16-5410	IT - Hardware Maintenance	33,754	38,888	22,673	30,000	30,000	-
100-16-5415	IT - Software Maintenance	13,000	24,753	27,206	30,000	30,000	-
100-16-5510	IT - Hardware Purchases	41,255	63,880	67,449	70,000	80,000	10,000
100-16-5515	IT - Software Purchases	26,121	9,595	29,343	50,000	60,000	10,000
100-16-5530	IT - Network Infrastructure	157,820	216,635	169,682	180,000	220,000	40,000
100-16-5625	IT - Internal Service Fund	23,667	1,322	15,899	17,246	11,096	(6,150)
Department Total		$ 850,554	$ 912,705	$ 950,272	$ 1,013,429	$ 1,079,624	$ 66,195

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Fire Department

PROGRAM MANAGER: Fire Chief

PROGRAM DESCRIPTION:

The department operates three strategically located fire stations, each covering about one third of the City. The stations are manned by eighty full-time firefighters. Currently we have 33 fully trained Advanced Life Support (ALS) Paramedics, and 11 fully trained Basic Life Support (BLS) Emergency Medical Technicians. The remaining members are certified at the First Responder level for medical emergencies. Our primary response area is divided by two railroad right-of-ways. The majority of the personnel work 24 hours on duty followed by 48 hours off duty. We maintain mutual aid agreements with our neighboring communities through the Mutual Aid Box Alarm System (MABAS). Our MABAS Division 11 group is affiliated state wide with other MABAS divisions. We are also associated with the Illinois Terrorism Task Force. We provide a variety of services; some of which are reactive or emergency in nature while others are proactive like fire prevention and inspection.

The Berwyn Fire Department is committed to the following values:

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

SERVICES:

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

- Community fire prevention safety talks

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Fire Department

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

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

The following station locations serve the City and its residents:

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

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City of Berwyn
2015 Budgeted Expenditures by Department
Fire
12/31/2015

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
100-18-5000	Fire - Salaries	$ 6,188,599	$ 6,570,437	$ 6,839,946	$ 6,673,899	$ 6,939,696	$ 265,797
100-18-5005	Fire - Out of Class	111,235	90,732	73,704	95,910	95,910	-
100-18-5010	Fire - Overtime	201,211	381,308	258,064	289,000	294,780	5,780
100-18-5015	Fire - Uniform Stipend	65,000	78,000	77,000	79,000	79,000	-
100-18-5020	Fire - Education Stipend	22,000	23,500	26,000	25,250	26,500	1,250
100-18-5025	Fire - Other Stipend	86,685	88,467	87,786	85,700	131,250	45,550
100-18-5030	Fire - Sick Day Buy Back	218,041	106,688	116,414	151,500	260,000	108,500
100-18-5035	Fire - Benefits	1,735,866	1,877,731	1,985,812	2,052,622	2,120,503	67,881
100-18-5040	Fire - Tuition Reimbursement	9,844	3,800	6,574	12,000	26,500	14,500
100-18-5045	Fire - Pension	2,549,375	17,538,697	2,019,863	2,027,341	16,500,000	14,472,659
100-18-5205	Fire - Utilities	6,650	10,662	17,585	12,000	15,000	3,000
100-18-5210	Fire - Vehicle Gas and Oil	63,740	60,265	61,350	50,000	60,000	10,000
100-18-5215	Fire - Telephone	8,338	9,600	8,840	15,000	15,000	-
100-18-5220	Fire - Training, Dues and Publications	33,648	44,605	30,758	60,000	55,000	(5,000)
100-18-5225	Fire - Supplies	6,461	11,733	10,995	20,500	15,500	(5,000)
100-18-5235	Fire - Postage and Printing	482	592	385	500	600	100
100-18-5290	Fire - Other general Expenses	44,732	34,994	28,650	92,750	78,000	(14,750)
100-18-5300-03	Fire - Collection Service Fees	67,093	59,446	48,373	65,000	65,000	-
100-18-5400	Fire - Repairs and Maintenance	158,646	90,073	141,940	202,000	180,000	(22,000)
100-18-5405	Fire - Copier Maintenance	3,807	4,058	4,644	4,700	5,000	300
100-18-5500	Fire - Equipment Purchases	40,961	45,097	55,161	100,000	100,000	-
100-18-5500-01	Fire - Turnout Gear	34,470	37,172	15,637	40,000	40,000	-
100-18-5505	Fire - Equipment Lease	165,888	197,606	179,637	179,750	245,000	65,250
100-18-5625	Fire - Internal Service Fund	732,020	190,972	437,108	445,924	331,166	(114,758)
100-18-5800	Fire - Capital outlay	43,949	306,507	29,560	75,000	315,000	240,000
Department Total		$ 12,598,741	$ 27,862,742	$ 12,561,786	$ 12,855,346	$ 27,994,405	$ 15,139,059

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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.

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Organization:

The Police Department executive management team consists of the Chief of Police, Deputy Chief of Police, and four Division Commanders.

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

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

Department Description – Field Operations:

The Field Operations Division is responsible for the administration of all aspects of the patrol division which includes supervision of Watch Commanders and patrol officers for all three shifts. Departmental training standards for all sworn members, as well as new officer recruit and lateral entry officer's fall under Field

Police Department

Operations. The Departments Auxiliary Police operations, part time certified officers, and secondary employment for all personnel of the Berwyn Police Department are all part of Field Operations.

The Field Operations Division Commander also serves as the Departments Liaison for all mutual aid compacts that include NIPAS (Northern Illinois Police Alarm System) a regional response team, and ILEAS (Illinois Law Enforcement Alarm System) a statewide mutual aid organization. The Field Operations Division Commander will also oversee all range and weapons management systems.

Department Description – Staff Operations:

Community Oriented Policing Strategies are an important component and philosophy of the Berwyn Police Department. The Division Commander of Staff Operations is responsible for coordinating, directing, and establishing all School Safety and Emergency Crisis planning throughout the schools in districts 201, 100, and 98. Program oversight also includes our new and highly successful Domestic Violence Assistance Program.

Staff Operations is the entity responsible for maintaining up-to-date department standards in all Policy, Procedures, and Department Directives to meet the highest professional standards of the Berwyn Police Department. A vital purpose of the Division Commander of Staff Operations involves coordinating, planning, and training of all Homeland Security initiatives. Homeland Security projects will enhance the City and police department efforts to build strong networks and to work extensively with other local, state, and federal law enforcement agencies as well as public and private organizations in our efforts to secure our nation and meet all established NIMS requirements.

The Division Commander of Staff Services oversees the Youth / Community Relations and Services Unit to invoke a strong partnership and interactions with the community. It is an organizational strategy of the Berwyn Police Department that allows the police and community residents to work closely together in new ways to help solve the problems of crime while maintaining a high quality of life standard in our neighborhoods

The Division Commander of Staff Operations will also oversee Department K-9 operations and training, along with court services, and supervisory management and accountability.

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Police Department

Department Description – Administrative Services:

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

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

The Division Commander of Administrative Services also serves as a liaison with City's Benefits Administration Department and oversees departmental Occupational Health & Safety issues and drug screening, and is also responsible for statistical crime data studies, and other reports; analyzes levels of criminal activity; determines trends and makes recommendations for change in organizational and operating procedures.

Department Description – Support Services

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

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Police Department

Support Services consists of the following units of operation: Community Services, Graffiti Removal, Local Adjudication and Parking Enforcement, Records Management and Collections, traffic enforcement, department motor pool fleet management, police equipment, prisoner detention and booking, department research and development, and the Emergency Telecommunications Unit (E911).

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City of Berwyn
2015 Budgeted Expenditures by Department
Police
12/31/2015

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
100-20-51-5000	Police - Admin - Ch of Police, Div Cdrs	$ 707,099	$ 745,758	$ 809,395	$ 780,417	$ 788,245	$ 7,828
100-20-53-5000	Police - Sprvsrs - Lieut's & Sergeant's	1,974,804	2,093,937	2,147,802	2,192,195	2,158,506	(33,689)
100-20-55-5000	Police - Detectives	1,723,313	1,510,150	1,462,793	1,651,127	1,798,227	147,100
100-20-57-5000	Police - Officers	4,282,719	4,675,803	4,886,263	4,558,068	4,769,725	211,657
100-20-59-5000	Police - Auxiliary	307,516	399,172	340,059	265,000	255,000	(10,000)
100-20-61-5000	Police - Radio operators/dispatchers	725,955	735,158	722,409	770,288	824,412	54,124
100-20-63-5000	Police - Community service officers	442,136	469,477	508,837	505,959	517,628	11,669
100-20-65-5000	Police - Parking enforcement personnel	86,357	75,709	96,458	84,456	93,928	9,472
100-20-67-5000	Police - Lockup personnel	216,757	167,269	179,156	168,500	248,712	80,212
100-20-69-5000	Police - Clerks	364,303	384,180	457,760	459,988	614,448	154,460
100-20-71-5000	Police - Crossing Guards	290,228	268,324	297,444	355,884	357,406	1,522
100-20-5005	Police - Out of Class	5,973	6,272	7,056	-	7,000	7,000
100-20-5010	Police - Overtime	1,224,040	1,021,830	1,023,869	1,122,170	1,066,703	(55,467)
100-20-5015	Police - Uniform stipend	102,000	105,500	107,000	107,000	158,000	51,000
100-20-5020	Police - Education Stipend	56,000	54,500	60,000	54,000	7,000	(47,000)
100-20-5025	Police - Other Stipends	12,500	8,000	4,750	4,000	4,000	-
100-20-5030	Police - Buy back	737,378	880,218	742,031	1,027,599	798,697	(228,902)
100-20-5035	Police - Benefits	3,284,823	3,485,876	3,623,397	3,742,281	3,969,556	227,275
100-20-5040	Police - Tuition Reimbursement	33,164	65,816	58,367	65,000	65,000	-
100-20-5045	Police - Pension	2,440,663	17,431,789	1,920,380	1,929,011	16,750,000	14,820,989
100-20-5205	Police - Utilities	15,251	19,844	29,368	23,000	26,000	3,000
100-20-5210	Police - Vehicle Gas and Oil	298,735	282,450	254,003	290,000	275,000	(15,000)
100-20-5215	Police - Telephone	109,410	116,867	124,887	108,900	124,800	15,900
100-20-5220	Police - Training, dues and publications	69,051	77,492	101,756	85,000	85,000	-
100-20-5225	Police - Supplies	51,471	40,665	46,222	45,700	53,100	7,400
100-20-5235	Police - Postage & printing	33,242	29,351	25,095	31,500	31,500	-
100-20-5290	Police - Other general expenses	86,753	88,243	108,183	88,250	111,500	23,250
100-20-5345	Police - Speed photo enforcement	709,977	785,318	753,274	842,492	700,000	(142,492)
100-20-5400	Police - Repairs and maintenance	335,910	353,903	332,929	342,900	358,500	15,600
100-20-5405	Police - Copier maintenance	25,068	22,035	22,905	23,600	23,600	-
100-20-5500	Police - Equipment	25,465	25,538	31,927	25,000	38,000	13,000
100-20-5625	Police - Internal service fund	2,118,905	959,683	1,473,237	1,499,099	1,619,452	120,353
100-20-5800	Police - Capital Expenditures	212,354	398,197	425,545	432,000	453,000	21,000
Department Total		$ 23,109,320	$ 37,784,324	$ 23,184,557	$ 23,680,384	$ 39,151,645	$ 15,471,261

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Fire and Police Commission

PROGRAM MANAGER: Commission

PROGRAM DESCRIPTION:

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

BUDGET SUMMARY:

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

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City of Berwyn
2015 Budgeted Expenditures by Department
Fire and Police Commission
12/31/2015

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
100-22-5500	Fire and Police Commission - Salaries	$ 15,849	$ 18,425	$ 20,000	$ 20,000	$ 20,000	$ -
100-22-5035	Fire and Police Commission - Benefits	1,357	1,436	1,530	1,530	1,530	-
100-22-5200	Fire and Police Commission- Training, Dues, & Publications	-	-	-	5,375	5,375	-
100-22-5235	Fire and Police Commission- Postage & Printing	6	115	4	-	-	-
100-22-5290	Fire and Police Commission - Other General Expenses	57,147	1,206	1,125	1,000	1,000	-
100-22-5290	Fire and Police Commission - Police Testing	-	1,752	375	40,000	40,000	-
100-22-5290	Fire and Police Commission - Pre Employment Physicals	-	5,875	8,942	30,000	30,000	-
		-					
Department Total		$ 74,359	$ 28,809	$ 31,976	$ 97,905	$ 97,905	$ -

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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

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City of Berwyn
2015 Budgeted Expenditures by Department
Building / Neighborhood Affairs
12/31/2015

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
100-24-5000	Building - Salaries	$ 406,892	$ 479,691	$ 534,165	$ 522,300	$ 556,557	$ 34,257
100-24-5010	Building - Overtime	-	-	-	-	-	-
100-24-5025	Building - Stipends-Other	-	-	1,890	-	-	-
100-24-5030	Building - Sick Day Buy Back	6,308	15,976	8,071	22,683	15,691	(6,992)
100-24-5035	Building - Benefits	247,759	293,141	338,743	340,432	379,041	38,609
100-24-5205	Building - Utilities	7,301	11,169	17,431	13,000	15,000	2,000
100-24-5210	Building - Vehicle Gas and Oil	9,112	9,674	15,326	10,000	13,000	3,000
100-24-5215	Building - Telephone	5,533	9,933	8,932	10,000	10,000	-
100-24-5220	Building - Training, Dues,& Publications	1,412	1,750	2,276	2,000	2,000	-
100-24-5225	Building - Supplies	6,771	11,727	16,628	17,500	17,500	-
100-24-5235	Building - Postage & Printing	5,461	12,309	16,634	8,000	12,000	4,000
100-24-5290	Building - Other General Expenses	39,027	18,576	17,169	40,000	40,000	-
100-24-5300	Building - Professional Service	350,768	332,308	380,452	400,800	370,000	(30,800)
100-24-5400	Building - Repairs and Maintenance	148,983	206,684	292,039	240,000	150,000	(90,000)
100-24-5405	Building - Copier Maintenance	3,417	2,945	3,502	3,700	3,700	-
100-24-5625	Building - Internal Service Fund	33,695	1,882	24,850	25,800	19,845	(5,955)
100-24-5800	Building - Capital Outlay	-	18,797	58,961	60,000	60,000	-
Department Total		$ 1,272,439	$ 1,426,562	$ 1,737,069	$ 1,716,215	$ 1,664,334	$ (51,881)

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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 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.

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City of Berwyn
2015 Budgeted Expenditures by Department
Public Works
12/31/2015

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
100-26-35-5000	Streets - Salaries	$ 1,306,416	$ 1,227,891	$ 1,295,464	$ 1,476,421	$ 1,491,433	$ 15,012
100-26-35-5010	Streets - Overtime	56,661	76,655	90,590	106,000	112,000	6,000
100-26-35-5015	Streets - Uniform stipend	16,965	17,290	16,046	29,000	29,000	-
100-26-35-5025	Streets - Other stipend	360	360	360	5,000	5,000	-
100-26-35-5030	Streets - Sick day buyback	11,114	20,658	43,742	25,000	25,000	-
100-26-35-5035	Streets - Benefits	698,084	685,011	729,244	826,080	858,728	32,648
100-26-35-5205	Streets - Utilities	5,996	23,652	34,115	22,000	30,000	8,000
100-26-35-5210	Streets - Vehicle gas & oil	147,913	153,652	200,358	150,000	150,000	-
100-26-35-5215	Streets - Telephone	3,938	4,202	1,524	4,000	4,000	-
100-26-35-5215	Streets - Training, dues, & publications	575	632	479	7,000	7,000	-
100-26-35-5225	Streets - Supplies	78,011	63,993	101,070	202,500	142,500	(60,000)
100-26-35-5235	Streets - Postage & printing	7,031	4,954	409	4,100	3,000	(1,100)
100-26-35-5290	Streets - Other general expenses	52,683	6,398	1,841	3,500	3,500	-
100-26-35-5300	Streets - Professional services	118,686	432,020	948,388	590,000	750,000	160,000
100-26-35-5400	Streets - Repairs and maintenance	584,116	473,921	262,449	320,000	320,000	-
100-26-35-5405	Streets - Copier maintenance	795	1,112	1,143	1,000	1,000	-
100-26-35-5500	Streets - Equipment	-	4,300	8,448	4,500	4,500	-
100-26-35-5505	Streets - Equipment lease	66,193	5,542	41,168	55,000	78,109	23,109
100-26-35-5625	Streets - Internal service fund	417,912	145,902	97,038	223,217	105,788	(117,429)
100-26-35-5800	Streets - Capital Outlay	40,914	54,820	266,628	347,000	200,000	(147,000)
	Total Streets	3,614,363	3,402,965	4,140,504	4,401,318	4,320,558	(80,760)
100-26-37-5000	Fleet - Salaries	$ 197,552	$ 199,142	$ 239,960	$ 191,900	$ 62,905	$ (128,995)
100-26-37-5010	Fleet - Overtime	7,905	11,177	17,245	14,000	4,000	(10,000)
100-26-37-5015	Fleet - Uniform stipend	2,322	2,246	815	3,800	3,800	-
100-26-37-5025	Fleet - Other stipend	550	550	450	-	-	-
100-26-37-5030	Fleet- Sick day buyback	857	135	712	750	750	-
100-26-37-5035	Fleet - Benefits	108,791	112,038	128,942	117,569	25,740	(91,829)
100-26-37-5210	Fleet - Vehicle gas & oil	-	11,979	-	14,000	14,000	-
100-26-37-5225	Fleet - Supplies	45,804	73,092	203,384	60,500	215,500	155,000
100-26-37-5235	Fleet - Postage & printing	1,815	1,245	916	250	1,500	1,250
100-26-37-5290	Fleet - Other general expenses	121	141	-	15,000	10,000	(5,000)
100-26-37-5300	Fleet - Professional services	77,975	59,504	42,674	45,000	45,000	-
100-26-37-5400	Fleet - Repairs and maintenance	98,259	129,268	69,876	146,000	146,000	-
100-26-37-5500	Fleet - Equipment	-	-	8,310	5,000	5,000	-
100-26-37-5625	Fleet - Internal service fund	16,112	900	10,837	11,231	8,669	(2,562)
100-26-37-5800	Fleet - Capital outlay	11,955	21,589	-	-	-	-
	Total Fleet	570,018	623,006	724,121	625,000	542,864	(82,136)
Department Total		$ 4,184,381	$ 4,025,971	$ 4,864,625	$ 5,026,318	$ 4,863,422	$ (162,896)

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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.

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City of Berwyn
2015 Budgeted Expenditures by Department
Zoning Board
12/31/2015

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
100-28-5000	Zoning - Salaries	$ 10,084	$ 5,300	$ 6,890	$ 6,360	$ 6,360	$ -
100-28-5035	Zoning - Benefits	989	405	466	487	487	-
100-28-5235	Zoning - Postage & printing	118	669	723	-	1,000	1,000
100-28-5290	Zoning - Other general expenses	625	3,268	4,501	7,000	4,500	(2,500)
		-					
Department Total		$ 11,816	$ 9,642	$ 12,580	$ 13,847	$ 12,347	$ (1,500)

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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

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City of Berwyn
2015 Budgeted Expenditures by Department
Committee and Planning
12/31/2015

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
100-30-5105	Community Programs	$ -	$ -	$ -	$ -	$ 7,500	$ 7,500
100-30-5105-01	Community Programs Nat Night Out	18,500	20,250	5,079	17,500	-	(17,500)
100-30-5105-04	West Central Municipal Conference	19,524	20,524	20,566	21,000	21,000	-
100-30-5105-05	Berwyn Historic Preservation Commission	3,770	1,655	2,345	15,000	5,000	(10,000)
100-30-5105-06	Utility Tax Rebate	91,047	93,943	94,672	80,000	85,000	5,000
100-30-5105-08	Berwyn Historical Society	5,000	-	5,000	5,000	10,000	5,000
100-30-5105-30	BDC Admin Fee	86,000	86,000	86,000	86,000	86,000	-
100-30-5290	Committee & Planning - Other general expenses	2,892	3,491	542	5,000	5,000	-
Department Total		$ 226,733	$ 225,863	$ 214,204	$ 229,500	$ 219,500	$ (10,000)

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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.

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City of Berwyn
2015 Budgeted Expenditures by Department
Recreation
12/31/2015

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
100-32-5000	Recreation - Salaries	$ 660,307	$ 650,191	$ 724,921	$ 725,000	$ 735,000	$ 10,000
100-32-5010	Recreation - Overtime	-	-	-	-	-	-
100-32-5030	Recreation - Sick day buy back	10,665	10,408	10,234	11,423	12,972	1,549
100-32-5035	Recreation - Benefits	181,363	202,039	223,283	258,527	233,341	(25,186)
100-32-5100	Recreation - Special events	35,688	56,186	60,829	50,000	55,000	5,000
100-32-5205	Recreation - Utilities	24,261	19,841	25,851	40,000	35,000	(5,000)
100-32-5210	Recreation - Vehicle Gas and Oil	10,198	15,327	17,396	16,000	18,500	2,500
100-32-5215	Recreation - Telephone	7,411	8,516	6,485	8,000	8,000	-
100-32-5220	Recreation - Training, dues, & publications	2,859	2,007	1,808	3,000	3,000	-
100-32-5225	Recreation - Supplies	120,459	93,302	107,794	125,000	120,000	(5,000)
100-32-5235	Recreation - Postage & printing	2,059	6,433	489	5,000	5,000	-
100-32-5290	Recreation - Other general expenses	54,972	64,329	47,562	75,000	75,000	-
100-32-5400	Recreation - Repairs and maintenance	133,616	142,170	130,862	130,000	170,000	40,000
100-32-5405	Recreation - Copier maintenance	4,365	4,649	4,934	5,300	5,300	-
100-32-5625	Recreation - Internal service fund	167,349	58,909	24,230	98,818	16,181	(82,637)
100-32-5800	Recreation - Capital outlay	24,107	56,673	16,694	50,000	50,000	-
Department Total		$ 1,439,679	$ 1,390,980	$ 1,403,372	$ 1,601,068	$ 1,542,294	$ (58,774)

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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.

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City of Berwyn
2015 Budgeted Expenditures by Department
Community Relations
12/31/2015

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
100-34-5000	Community Relations - Salaries	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ -
100-34-5035	Community Relations - Benefits	1,164	1,205	1,185	1,191	1,191	-
100-34-5290	Community Relations - Other general expenses	-	-	-	1,500	1,500	-
Department Total		$ 6,164	$ 6,205	$ 6,185	$ 7,691	$ 7,691	$ -

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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 busing services. Revenues include grant funding for senior programs and nominal fees received for assistance.

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City of Berwyn
2015 Budgeted Expenditures by Department
Senior Services
12/31/2015

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
100-46-5000	Senior Services - Salaries	$ 123,353	$ 130,126	$ 136,311	$ 146,924	$ 149,900	$ 2,976
100-46-5030	Senior Services - Sick Day Buy Back	1,263	1,391	-	1,419	1,086	(333)
100-46-5035	Senior Services - Benefits	34,659	36,244	50,255	39,657	63,056	23,399
100-46-5100-03	Senior Services - Special Events Senior Breakfast	5,246	6,954	5,597	6,000	6,000	-
100-46-5210	Senior Services - Vehicle Gas & Oil	22,866	22,331	22,181	25,000	25,000	-
100-46-5215	Senior Services - Telephone	1,669	1,840	4,003	2,000	3,024	1,024
100-46-5225	Senior Services - Supplies	339	533	612	600	600	-
100-46-5235	Senior Services - Postage & Printing	2,767	3,007	4,903	3,200	3,500	300
100-46-5290	Senior Services - Other General Expenses	752	505	202	1,800	1,800	-
100-46-5300	Senior Services - Professional Services	2,100	2,192	1,408	4,000	3,500	(500)
100-46-5400	Senior Services - Repairs & Maintenance	45,667	63,735	103,913	127,500	67,000	(60,500)
100-46-5405	Senior Services - Copier Maintenance	729	845	1,143	1,000	1,000	-
100-46-5505	Senior Services - Equipment Lease	4,466	4,000	4,800	6,000	6,000	-
100-46-5625	Senior Services - Internal Service Fund charges	6,641	371	4,774	5,120	4,045	(1,075)
Department Total		$ 252,517	$ 274,074	$ 340,102	$ 370,220	$ 335,511	$ (34,709)

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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.

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City of Berwyn
2015 Budgeted Expenditures by Department
Statutory
12/31/2015

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
Benefits	To be allocated to various depts						
100-17-5035	Benefit Pool	$ 11,808	$ 69,450	$ 48,886	$ 30,000	$ 40,000	$ 10,000
100-17-5290	Other	7,054	4,486	4,649	5,000	-	(5,000)
100-17-5300-01	Auditing & Actuarial expense	49,747	44,440	48,380	48,500	50,000	1,500
100-17-5300-10	New World Maintenance	25,101	40,672	31,654	31,500	32,000	500
100-17-5710	Bad debt expense	8,503	14,747	8,444	8,000	10,000	2,000
Department Total		$ 102,213	$ 173,795	$ 142,013	$ 123,000	$ 132,000	$ 9,000

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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. Additionally one Alderman is appointed to be the liaison between the City and the Berwyn Public Library.

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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.

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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
2015 Budget

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
Revenues							
205-40-4000	Library - Property Tax Revenue	$ 2,925,167	$ 3,004,812	$ 2,972,704	$ 2,986,312	$ 3,206,530	$ 220,218
205-40-4270	Library - Rental Revenue	-	-	-	-	-	-
205-40-4350	Library - Book Fines	38,374	35,566	28,502	30,000	25,000	(5,000)
205-40-4400	Library - Grant Revenue	-	21,000	125,000	50,000	80,000	30,000
205-40-4415	Library - Copier Revenue	10,250	10,918	13,759	12,000	14,000	2,000
205-40-4420	Library - Per Capita Revenue	58,602	58,224	70,821	58,000	70,000	12,000
205-40-4425	Library - Video Rental Revenue	5,359	-	3,442	-	-	-
205-40-4430	Library - Building Revenue	12,701	46,118	12,922	20,000	35,000	15,000
205-40-4800	Library - Interest Income	232	180	207	100	100	-
205-40-4835	Library - Other Misc Revenue	9,715	-	-	-	-	-
205-40-4850	Library - Contributions	-	-	-	45,000	50,000	5,000
205-40-4900	Library - Transfer from Other Funds	95,000	-	-	5,000	10,000	5,000
	Total Library Revenues	3,155,400	3,176,818	3,227,357	3,206,412	3,490,630	284,218
Expenditures							
205-40-5000	Library - Salaries	1,513,471	1,534,376	1,562,366	1,598,776	1,689,433	$ 90,657
205-40-5010	Library - Overtime	2,946	3,296	2,069	5,000	-	(5,000)
205-40-5030	Library - Sick Day Buy Back	15,025	15,847	14,296	15,000	16,000	1,000
205-40-5035	Library - Benefits	815,049	811,033	788,629	837,361	874,397	37,036
205-40-5040	Library - Tuition Reimbursement	-	2,514	-	5,000	5,000	-
205-40-5105	Library - Community Programs	29,989	28,331	34,297	45,000	31,000	(14,000)
205-40-5200-09	Library - Director Expense	423	228	350	350	850	500
205-40-5200-10	Library - Board Expense	685	58	794	350	850	500
205-40-5205	Library - Utilities	11,661	14,160	25,067	13,000	20,000	7,000
205-40-5210	Library - Vehicle Gas & Oil	3,057	2,637	1,276	2,600	2,600	-
205-40-5215	Library - Telephone	10,370	43,010	22,617	14,000	18,000	4,000
205-40-5220	Library - Training, Dues, & Publications	11,086	11,161	12,253	11,000	11,000	-
205-40-5225	Library - Supplies	98,007	128,043	99,050	98,000	95,000	(3,000)
205-40-5235	Library - Postage & Printing	2,833	2,317	1,446	3,000	3,000	-
205-40-5245	Library - Books	139,909	162,341	176,442	165,000	307,000	142,000
205-40-5250	Library - Audio Visual	44,395	35,805	35,878	43,000	41,000	(2,000)
205-40-5255	Library - Periodicals	19,545	15,298	19,143	17,000	20,000	3,000
205-40-5290	Library - Other General Expenses	493	9,011	17,389	-	14,000	14,000
205-40-5400	Library - Repairs & Maintenance	134,025	143,073	149,961	150,000	140,000	(10,000)
205-40-5520	Library - Computer System	78,059	60,919	65,801	62,000	59,000	(3,000)
205-40-5525	Library - Computer Support Databases	23,171	36,364	33,766	40,000	55,000	15,000
205-40-5625	Library - Internal Service Fund Charge	95,492	10,958	53,968	69,115	35,830	(33,285)
205-40-5660	Library - Promotions	14,509	21,069	9,913	13,000	15,000	2,000
205-40-5665	Library - Reciprocal Borrowing	3,003	1,651	883	4,000	2,500	(1,500)
205-40-5800	Library - Capital Improvement	1,950	4,595	-	110,000	145,000	35,000
	Total Library Expenditures	3,069,153	3,098,095	3,127,654	3,321,552	3,601,460	279,908
	Revenues Less Expenditures	86,247	78,723	99,703	(115,140)	(110,830)	$ 4,310
	Fund Balance Beginning	(54,682)	31,565	110,288	110,288	209,991	
	Projected Ending Fund Balance	$ 31,565	$ 110,288	$ 209,991	$ (4,852)	$ 99,161	

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Community Development

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

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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.
- Oversee a Blight Inspection within the low-mod federally designated of the Community. This program is tied into a community contact program.
- 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.

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City of Berwyn
Community Development Fund
2015 Budget

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
Revenues							
210-4800	Interest Income	$ -	$ 70	$ 80	$ -	$ -	$ -
210-4900	Transfer From Other Funds	368,282	605,062	553,007	553,007	459,670	(93,337)
210-4400	Grant Income	1,154,472	479,042	227,914	2,221,430	2,737,334	515,904
210-42-4835	Miscellaneous Revenues	-	6,755	-	-	-	-
	Total Community Development Revenues	1,522,754	1,090,929	781,001	2,774,437	3,197,004	422,567
Expenditures							
	Fire						
210-18-5400	Fire - Repairs & Maintenance	$ -	$ -	$ -	$ -	$ -	$ -
210-18-5800-10	Fire - Capital Outlay	3,250	-	-	-	-	-
	Total Fire	3,250	-	-	-	-	-
	Public Works						
210-26-5400	Public Works - Repairs & Maintenance	$ -	$ 24,432	$ -	$ 250,000	$ -	$ (250,000)
210-26-5400-01	Public Works - Repairs & Maintenance Sewer	-	-	-	-	-	-
210-26-5400-02	Public Works - Repairs & Maintenance Street/Sidewalk	-	-	113,192	-	-	-
210-26-5800-10	Public Works - Capital Outlay	-	-	-	639,265	1,457,500	818,235
	Total Public Works	-	24,432	113,192	889,265	1,457,500	568,235

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City of Berwyn
Community Development Fund
2015 Budget

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
	Administration						
210-42-5000	Community Development - Salaries	$ 315,524	$ 275,057	$ 218,602	$ 235,149	$ 238,262	$ 3,113
210-42-5010	Community Development - Overtime	-	-	-	-	-	-
210-42-5030	Community Development - Sick Day Buy Back	11,154	18,495	1,153	5,851	4,506	(1,345)
210-42-5035	Community Development - Benefits	151,130	141,708	124,064	136,241	129,036	(7,205)
210-42-5205	Community Development - Utilities	2,235	2,816	3,240	2,500	2,000	(500)
210-42-5210	Community Development - Vehicle Gas & Oil	1,583	1,479	946	3,500	1,200	(2,300)
210-42-5215	Community Development - Telephone	4,912	4,688	997	5,400	3,600	(1,800)
210-42-5220	Community Development - Training, Dues, & Publications	-	-	3,500	3,000	7,000	4,000
210-42-5225	Community Development - Supplies	5,195	4,632	2,900	4,500	3,000	(1,500)
210-42-5235	Community Development - Postage & Printing	7,739	7,297	1,930	7,000	5,400	(1,600)
210-42-5290	Community Development - Other General Expenses	8,291	2,947	424	29,750	40,940	11,190
210-42-5300	Community Development - Professional Services	95,247	235,168	110,630	194,600	112,000	(82,600)
210-42-5400	Community Development - Repairs & Maintenance	19,444	5,532	4,424	6,780	5,710	(1,070)
210-42-5400-01	Community Development - Repairs & Maintenance Sewer	-	-	-	-	-	-
210-42-5400-02	Community Development - Repairs & Maintenance Street/Sidewall	117,199	-	-	-	-	-
210-42-5405	Community Development - Copier Maintenance	3,016	3,460	2,968	3,700	3,200	(500)
210-42-5625	Community Development - Internal Service Fund	140,138	11,723	25,297	40,543	13,202	(27,341)
210-42-5710	Community Development - Bad Debt Expense	-	592,700	-	-	-	-
210-42-5800-10	Community Development - Capital Outlay	-	-	-	-	-	-
210-5900	Community Development - Transfer to Other Funds	-	-	-	160,000	180,000	20,000
	Total Administration	882,807	1,307,702	501,075	838,514	749,056	(89,458)
	Program Expenditures						
210-42-5105	Community Development - Community Programs	$ 636,697	$ 59,078	$ 166,734	$ 1,046,658	$ 990,448	$ (56,210)
	Total Community Development Expenditures	1,522,754	1,391,212	781,001	2,774,437	3,197,004	422,567
	Revenues Less Expenditures	-	(300,283)	-	-	-	$ -
	Fund Balance Beginning	(365,851)	(365,851)	(666,134)	(666,134)	(666,134)	
	Projected Ending Fund Balance	$ (365,851)	$ (666,134)	$ (666,134)	$ (666,134)	$ (666,134)	

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Foreign Fire Fund

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

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PROGRAM MANAGER: Foreign Fire Tax Board

PROGRAM DESCRIPTION:

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

BUDGET SUMMARY:

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

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City of Berwyn
Foreign Fire Fund
2015 Budget

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
Revenues							
255-4800	Foreign Fire - Interest Income	$ 17	$ 27	$ 12	$ -	$ -	$ -
255-4055	Foreign Fire - Insurance Tax	39,800	36,861	43,000	63,779	50,000	(13,779)
	Total Foreign Fire Revenues	39,817	36,888	43,012	63,779	50,000	(13,779)
Expenditures							
255-5220	Foreign Fire - Training, Dues, & Publications	$ 2,519	$ 2,966	$ 1,054	$ 3,000	$ 2,500	$ (500)
255-5225	Foreign Fire - Supplies	2,382	5,395	2,340	3,000	4,000	1,000
255-5290	Foreign Fire - Other General Expenses	421	165	-	3,779	1,000	(2,779)
255-5400	Foreign Fire - Repairs	621	6,649	884	20,000	10,000	(10,000)
255-5500	Foreign Fire - Equipment	19,813	31,556	26,123	4,000	11,500	7,500
255-5800	Foreign Fire - Capital	-	-	30,000	30,000	21,000	(9,000)
	Total Foreign Fire Expenditures	25,756	46,731	60,401	63,779	50,000	(13,779)
	Revenues Less Expenditures	14,061	(9,843)	(17,389)	-	-	$ -
	Fund Balance Beginning	56,689	70,750	60,906	60,906	43,517	
	Projected Ending Fund Balance	$ 70,750	$ 60,906	$ 43,517	$ 60,906	$ 43,517	

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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.

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City of Berwyn
Motor Fuel Tax Fund
2015 Budget

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
Revenues							
215-4250	MFT - Reimbursements	$ -	$ -	$ 16,730	$ -	$ -	$ -
215-4400	MFT - Grant Revenue	-	-	55,220	-	-	-
215-4410	MFT - State Allotment	1,559,747	1,662,129	1,913,966	1,664,050	1,664,050	-
215-4800	MFT - Interest Income	731	288	161	-	-	-
	Total MFT Revenues	1,560,478	1,662,417	1,986,077	1,664,050	1,664,050	-
Expenditures							
215-5205	MFT - Utilities	$ 417,940	$ 577,114	$ 463,596	$ 300,000	$ 450,000	$ 150,000
215-5225-05	MFT - Rock Salt	171,098	257,310	284,504	225,000	250,000	25,000
215-5290	MFT - Other General	-	-	-	-	-	-
215-5300	MFT - Professional services	18,665	300,916	3,445	120,000	120,000	-
215-5400	MFT - Repair & Maintenance	10,005	-	44,008	-	-	-
215-5400-01	MFT - Repair & Maintenance Sewer System	-	-	-	-	-	-
215-5400-02	MFT - Repair & Maintenance Street/Sidewalk	19,120	-	-	-	-	-
215-5400-03	MFT - Repair & Maintenance Traffic Control	171,585	110,077	219,073	360,000	360,000	-
215-5800	MFT - Capital Projects (Project Construction)	-	-	383,253	385,000	385,000	-
215-5900	MFT - Transfer Out Salaries to General Fund	473,000	310,000	380,000	380,000	380,000	-
	Total MFT Expenditures	1,281,413	1,555,417	1,777,879	1,770,000	1,945,000	175,000
	Revenues less Expenditures	279,065	107,000	208,198	(105,950)	(280,950)	$ (175,000)
	Fund Balance Beginning	330,761	609,826	716,826	716,826	925,024	
	Projected Ending Fund Balance	$ 609,826	$ 716,826	$ 925,024	$ 610,876	$ 644,074	

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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.

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City of Berwyn
South Berwyn TIF Fund
2015 Budget

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
Revenues							
220-4000	Property Taxes - South Berwyn TIF	$ 787,170	$ 912,705	$ 778,228	$ 1,075,328	$ 827,469	$ (247,859)
220-4400	Intergovernmental Revenues	-	-	-	-	-	-
220-4800	Interest Income	1,428	556	556	2,000	1,000	(1,000)
	Total South Berwyn TIF Revenues	788,598	913,261	778,784	1,077,328	828,469	(248,859)
Expenditures							
220-5200	TIF Management Services - BDC	$ 208,201	$ 201,601	$ -	$ 195,060	$ 124,435	$ (70,625)
220-5700	Sedgwick Project Installment Note - Principal	116,370	193,951	116,370	155,161	155,164	3
220-5705	Sedgwick Project Installment Note - Interest	45,385	64,001	29,674	40,729	40,726	(3)
220-5800	South Berwyn Corridor TIF	413,015	77,887	340,333	263,226	51,847	(211,379)
220-5900	Transfer to Bond & Interest for Garage Debt	401,824	401,824	458,144	458,144	456,297	(1,847)
	Total South Berwyn TIF Expenditures	1,184,796	939,265	944,521	1,112,320	828,469	(283,851)
	Revenues less Expenditures	(396,198)	(26,004)	(165,737)	(34,992)	-	$ 34,992
	Fund Balance Beginning	632,745	236,547	210,543	210,543	44,806	
	Projected Ending Fund Balance	$ 236,547	$ 210,543	$ 44,806	$ 175,551	$ 44,806	

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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.

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City of Berwyn
Harlem Ave TIF
2015 Budget

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
Revenues							
223-4000	Property Taxes - Harlem Ave.		$ 282,752	$ 575,895	$ 494,000	$ 584,983	$ 90,983
223-4299	Other Fees for Service	-	-	28,127	-	-	-
223-4800	Interest Income	-	151	200	1,000	1,000	-
	Total Harlem Ave TIF Revenues	-	282,903	604,222	495,000	585,983	90,983
Expenditures							
223-5200	TIF Management Services - BDC	$ -	$ 200,001	$ 18,750	$ 347,500	$ 454,140	$ 106,640
223-5800	Harlem Ave TIF	-	19,367	403,904	197,500	95,000	(102,500)
	Total Harlem Ave TIF Expenditures	-	219,368	422,654	545,000	549,140	4,140
	Revenues less Expenditures	-	63,535	181,568	(50,000)	36,843	$ 86,843
	Fund Balance Beginning	-	-	63,535	63,535	245,103	
	Projected Ending Fund Balance	$ -	$ 63,535	$ 245,103	$ 13,535	$ 281,946	

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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.

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City of Berwyn
Roosevelt TIF
2015 Budget

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
Revenues							
230-4000	Property Taxes - Roosevelt Road	$ 566,700	$ 456,655	$ 289,316	$ 554,490	$ 399,840	$ (154,650)
230-4800	Interest Income	3,818	2,141	851	2,000	1,000	(1,000)
230-4835	Miscellaneous Revenues	5,500	10,327	6,000	-	-	-
	Total Roosevelt TIF Revenues	576,018	469,123	296,167	556,490	400,840	(155,650)
Expenditures							
230-5800	Roosevelt Road - TIF Expenses	$ 464,173	$ 198,517	$ 299,122	$ 345,500	$ 245,000	$ (100,500)
230-5200	TIF Management Services - BDC	308,226	320,726	18,750	240,208	221,458	(18,750)
230-5900	Transfer to Bond and Interest	279,519	508,155	272,084	272,084	269,999	(2,085)
	Total Roosevelt TIF Expenditures	1,051,918	1,027,398	589,956	857,792	736,457	(121,335)
	Revenues less Expenditures	(475,900)	(558,275)	(293,789)	(301,302)	(335,617)	$ (34,315)
	Fund Balance Beginning	1,866,608	1,390,708	832,433	832,433	538,644	
	Projected Ending Fund Balance	$ 1,390,708	$ 832,433	$ 538,644	$ 531,131	$ 203,027	

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Ogden Avenue
Tax Increment Financing District

This fund is used to accumulate tax increment generated by the Ogden Avenue 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 May 25, 1993. The daily activities of the district are administered by the Berwyn Development Corporation and overseen by the City.

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City of Berwyn
Ogden Ave TIF
2015 Budget

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
Revenues							
235-4000	Property Taxes - Ogden	$ 971,856	$ 910,611	$ 821,479	$ 1,095,483	$ 932,746	$ (162,737)
235-4400	Grant Revenue - Ogden	-	75,000	-	-	-	-
235-4800	Interest Income	2,447	1,314	672	2,000	1,500	(500)
235-4815	Property Rental	-	-	44,000	-	-	-
	Total Ogden Ave TIF Revenues	974,303	986,925	866,151	1,097,483	934,246	(163,237)
Expenditures							
235-5200	TIF Management Services - BDC	$ 308,226	$ 240,151	$ -	$ 254,336	$ 232,321	$ (22,015)
235-5700	Principal	1,403,449	236,707	281,861	241,486	294,428	52,942
235-5705	Interest	63,351	50,394	45,239	45,614	40,672	(4,942)
235-5800	Ogden Ave TIF	615,363	277,059	377,481	244,441	-	(244,441)
235-5900	Transfer to Other Funds	410,000	410,000	415,000	415,000	410,000	(5,000)
	Total Ogden Ave TIF Expenditures	2,800,389	1,214,311	1,119,581	1,200,877	977,421	(223,456)
	Revenues less Expenditures	(1,826,086)	(227,386)	(253,430)	(103,394)	(43,175)	$ 60,219
	Fund Balance Beginning	4,989,230	3,163,144	2,935,758	2,935,758	2,682,328	
	Projected Ending Fund Balance	$ 3,163,144	$ 2,935,758	$ 2,682,328	$ 2,832,364	$ 2,639,153	

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Capital Projects Fund

The City has established a Capital Projects Fund. This fund was established to account for the proceeds of the 2007A, 2007B and 2012A bonds. The attached budget represents an annualized project budget for all projects which are anticipated to be funded with debt proceeds. Also included in the budget is the total project budget. As many of these projects will last over multiple years, it is often helpful to see the entire project's estimated costs and funding.

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City of Berwyn
Capital Projects Fund
2015 Budget

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
Revenues							
400-26-4250	Public Works - Reimbursements	$ -	$ 32,581	$ -	$ -	$ -	$ -
400-4800	Interest Income	1,641	3,194	2,561	2,500	2,000	(500)
400-4900	Transfer from Other Funds	2,900,000	310,086	-	-	-	-
	Total Capital Projects Revenues	2,901,641	345,861	2,561	2,500	2,000	(500)
Expenditures							
400-12-5800	General Ledger System	$ 15,536	$ -	$ -	$ -	$ -	$ -
400-16-5800	IT Capital	144,438	87,683	118,732	110,000	-	(110,000)
400-18-5800	Fire Capital	43,247	889	-	-	-	-
400-18-5800-10	16th Street Fire Station	83,281	-	-	-	-	-
400-20-5800	Police Capital	5,289	50,000	-	-	-	-
400-24-5800	Building Capital	-	57,338	-	-	-	-
400-24-5800-35	Parking Garage Capital - Taxable	387,759	-	-	-	-	-
400-24-5800-36	Parking Garage Capital - Non-Taxable	13,107	-	-	-	-	-
400-26-5800	Streets	147,057	195,312	6,241	40,000	34,000	(6,000)
400-26-5800-31	Capital Outlay 2012 Bond Issue	782,000	-	299,701	1,850,000	1,550,000	(300,000)
400-32-5800	Pool Renovation	-	-	-	-	-	-
400-40-5800	Library Capital	143,737	-	-	-	-	-
400-5900	General Fund Capital Spent	684,745	-	-	-	-	-
	Total Capital Projects Expenditures	2,450,196	391,222	424,674	2,000,000	1,584,000	(416,000)
	Revenues Less Expenditures	451,445	(45,361)	(422,113)	(1,997,500)	(1,582,000)	$ 415,500
	Net Assets Beginning	1,714,167	2,165,612	2,120,251	2,120,251	1,698,138	
	Projected Ending Net Assets	$ 2,165,612	$ 2,120,251	$ 1,698,138	$ 122,751	$ 116,138	

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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.

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City of Berwyn
Debt Service Fund
2015 Budget

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
Revenues							
300-4000	Bond & Interest - Property Tax Revenue	$ 1,963,260	$ 2,042,791	$ 4,370,000	$ 4,366,039	$ 5,572,391	$ 1,206,352
300-4800	Interest Income	1,751	2,446	400	-	-	-
300-4915	Bond Proceeds	8,500,000	5,705,000	4,270,000	4,738,071	4,766,499	28,428
300-4917	Bond Premiums	-	170,408	349,073	-	-	-
300-4900	Transfer from Other Funds	1,091,343	1,090,993	1,145,228	1,145,228	1,136,296	(8,932)
	Total Debt Service Revenues	11,556,354	9,011,638	10,134,701	10,249,338	11,475,186	1,225,848
Expenditures							
300-5200	Paying Agent Fees	$ 1,960	$ 2,020	$ 1,975	$ 2,000	$ 2,000	$ -
300-5705	Interest Expense	-	-	12,607	10,000	12,000	2,000
300-5700-02	Principal G.O.Bonds Series 1999/2009 Series	-	-	-	-	1,820,000	1,820,000
300-5705-02	Interest G.O. Bonds Series 1999/2009 Series	278,850	278,850	278,850	278,850	278,850	-
300-5700-04	Principal G.O. Bonds Series 2002A Ogden	410,000	410,000	415,000	415,000	410,000	(5,000)
300-5705-04	Interest G.O.Bonds Series 2002 A Ogden	-	-	-	-	-	-
300-5700-05	Principal G.O.Bond Series 2002 B	50,000	510,000	-	-	-	-
300-5705-05	Interest G.O. Bonds Series 2002 B	27,550	25,451	-	-	-	-
300-5700-06	Principal G.O.Bonds Series (Refunding) 04	2,820,000	2,990,000	1,660,000	1,660,000	-	(1,660,000)
300-5705-06	Interest G.O.Bonds Series (Refunding) 04	373,500	232,500	83,000	83,000	-	(83,000)
300-5705-07	Interest G.O. Bond Series 2007A	1,408,250	1,408,250	1,408,250	1,408,250	1,408,250	-
300-5700-08	Principal G.O. Bond Series 2007B	-	-	1,495,000	1,495,000	1,530,000	35,000
300-5705-08	Interest G.O. Bond Series 2007B	1,230,987	1,230,987	1,230,987	1,230,987	1,146,968	(84,019)
300-5705-09	Interest G.O. Bond Series 2008	360,273	360,273	360,273	360,273	360,273	-
300-5705-10	Interest G.O. Bonds Series 2009	245,338	245,338	245,338	245,338	245,338	-
300-5700-11	Principal G.O. Bonds Series 2010	150,000	150,000	150,000	150,000	150,000	-
300-5705-11	Interest G.O. Bonds Series 2010	425,719	422,719	418,219	418,219	413,719	(4,500)
300-5705-12	Interest G.O. Bonds Series 2011	257,578	235,350	235,350	235,350	235,350	-
300-5705-13	Interest G.O. Bonds Series 2012	-	286,077	277,595	277,595	277,595	-
300-5705-14	Interest G.O. Bonds Series 2013A	-	-	304,267	304,267	285,250	(19,017)
300-5705-15	Interest G.O. Bonds Series 2013B	-	-	1,457,209	1,457,209	1,341,675	(115,534)
300-5705-16	Interest G.O. Bonds Series 2014	-	-	-	-	226,566	226,566
300-5705-17	Interest G.O. Bonds Series 2015A	-	-	-	-	1,206,352	1,206,352
300-5790	Bond Issue Costs	227,726	103,279	91,210	218,000	125,000	(93,000)
300-5791	Bond Discount	368,178	-	-	-	-	-
300-5900	Transfer to Other Funds	2,900,000	-	-	-	-	-
	Total Debt Service Expenditures	11,535,909	8,891,094	10,125,130	10,249,338	11,475,186	1,225,848
	Revenues Less Expenditures	20,445	120,544	9,571	-	-	$ -
	Fund Balance Beginning	500,884	521,329	641,874	641,874	651,445	
	Projected Ending Fund Balance	$ 521,329	$ 641,874	$ 651,445	$ 641,874	$ 651,445	

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City of Berwyn
2015
Annual Budget

For the Fiscal Year Beginning January 1, 2015

Utilities Fund

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

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Utilities Fund

PROGRAM MANAGER: Director of Public Works

PROGRAM DESCRIPTION:

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

SERVICES:

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

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

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

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City of Berwyn
Utilities Fund
2015 Budget

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
Revenues							
	Water and Sewer Revenues						
500-4275	Water Sales - Commercial	$ 2,323,564	$ 2,492,773	$ 2,869,308	$ 2,850,143	$ 3,363,169	$ 513,026
500-4280	Water Sales - Residential	4,960,361	6,073,152	6,061,422	6,403,823	7,556,511	1,152,688
500-4285	Plumbing Inspection	-	-	-	-	-	-
500-4290	Sales, Meter	26,783	38,035	73,000	25,000	35,000	10,000
500-4295	Parkway Use	-	-	-	1,000	-	(1,000)
500-4305	Fees, Tap	-	6,264	-	5,000	5,000	-
500-4355	Fines, Other	453,030	862,900	731,843	550,000	550,000	-
500-4400	Grant Revenue	-	-	1,100,000	-	-	-
500-4800	Interest Income	5,867	7,258	3,989	5,000	5,000	-
500-4820	Sale of City Property	-	-	-	-	-	-
500-4830	Damage to City Property	-	-	-	-	-	-
500-4835	Miscellaneous	(3,839)	8,413	4,959	1,500	1,500	-
500-4900	Transfer from Other Funds	-	97,572	-	-	-	-
	Total Water and Sewer Revenues	7,765,766	9,586,367	10,844,521	9,841,466	11,516,180	1,674,714
	Garbage Revenues						
500-36-4300	Fees - Garbage	$ 4,478,497	$ 4,540,667	$ 4,723,745	$ 4,617,277	$ 4,709,623	$ 92,346
500-36-4355	Fines - Garbage	516,543	486,245	213,248	450,000	450,000	-
	Total Garbage Revenues	4,995,040	5,026,912	4,936,993	5,067,277	5,159,623	92,346
	Total Utilities Fund Revenues	12,760,806	14,613,279	15,781,514	14,908,743	16,675,803	1,767,060
Expenditures							
	Water and Sewer Expenditures						
500-44-5000	Water and Sewer - Salaries	$ 809,731	$ 834,041	$ 932,918	$ 957,561	$ 1,181,800	$ 224,239
500-44-5010	Water and Sewer - Overtime	107,088	101,791	108,816	94,000	100,000	6,000
500-44-5015	Water and Sewer - Uniform Stipend	3,892	3,829	4,326	5,000	5,000	-
500-44-5020	Water and Sewer - Education Stipend	-	-	-	5,000	-	(5,000)
500-44-5025	Water and Sewer - Other Stipends	4,039	3,877	-	3,600	3,600	-
500-44-5030	Water and Sewer - Sick Day Buyback	28,294	35,217	29,197	10,236	10,281	45
500-44-5035	Water and Sewer - Benefits	449,303	481,037	531,176	556,922	667,815	110,893
500-44-5205	Water and Sewer - Utilities	57,496	76,760	66,228	85,000	85,000	-
500-44-5210	Water and Sewer - Vehicle Gas and Oil	79,646	104,484	85,000	110,000	110,000	-
500-44-5215	Water and Sewer - Telephone	4,829	5,451	8,190	9,000	9,000	-
500-44-5220	Water and Sewer - Training, Dues & Publications	1,214	2,730	1,997	7,500	7,500	-
500-44-5225	Water and Sewer - Supplies	222,548	202,005	543,803	302,500	402,500	100,000
500-44-5235	Water and Sewer - Postage & Printing	54,327	46,713	34,589	35,000	35,000	-
500-44-5290	Water and Sewer - Other General Expenses	5,764	10,185	500	25,000	25,000	-
500-44-5300	Water and Sewer - Professional Services	234,014	144,712	330,243	304,500	304,500	-
500-44-5400	Water and Sewer - Repairs & Maintenance	458,022	568,895	211,660	370,000	370,000	-
500-44-5405	Water and Sewer - Copier Maintenance	7,782	4,981	15,432	4,000	4,000	-
500-44-5500	Water and Sewer - Equipment	-	1,108	-	15,000	15,000	-
500-44-5505	Water and Sewer - Equipment Lease	26,181	22,612	6,911	30,000	68,468	38,468
500-44-5600	Water and Sewer - Cost of Water	4,615,963	5,190,288	5,139,863	6,013,455	7,107,837	1,094,382
500-44-5605	Water and Sewer - Water Chemical Treatment	21,325	18,300	17,748	25,000	25,000	-
500-44-5625	Water and Sewer - Internal Service Fund	320,081	24,973	362,328	341,358	296,846	(44,512)
500-44-5690	Water and Sewer - Interdepartmental Charge	1,111,547	840,576	864,897	989,289	1,050,917	61,628
500-44-5705	Water and Sewer - Interest Expense	116,415	119,453	59,794	119,588	217,088	97,500
500-44-5710	Water and Sewer - Bad Debt Expense	19,589	62,759	400,000	55,000	55,000	-
500-5790	Water and Sewer - Bond Issuance Cost	-	-	45,855	-	-	-
500-44-5800	Water and Sewer - Capital Outlay	633	3,091	10,000	475,000	700,000	225,000
500-44-5800-41	Water and Sewer - Residential Flood Mitigation Program	-	-	-	-	1,000,000	1,000,000
500-44-5850	Water and Sewer - Depreciation	3,579,349	3,620,349	3,620,349	-	-	-
	Total Water and Sewer Expenditures	12,339,072	12,530,217	13,431,820	10,948,509	13,857,152	2,908,643
	Garbage Expenditures						
500-36-5300	Garbage - Professional Services	$ 4,214,216	$ 4,299,724	$ 3,653,523	$ 4,384,367	$ 4,472,054	$ 87,687
	Total Garbage Expenditures	4,214,216	4,299,724	3,653,523	4,384,367	4,472,054	87,687
	Total Utilities Fund Expenditures	16,553,288	16,829,941	17,085,343	15,332,876	18,329,206	2,996,330
	Revenues Less Expenditures	(3,792,482)	(2,216,662)	(1,303,829)	(424,133)	(1,653,403)	$ (1,229,270)
	Net Assets Beginning (As Restated)	32,667,202	28,874,720	26,658,058	26,658,058	25,354,229	
	Projected Ending Net Assets	$ 28,874,720	$ 26,658,058	$ 25,354,229	$ 26,233,925	$ 23,700,826	

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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.

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City of Berwyn
Parking Garage Fund
2015 Budget

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
Revenues							
550-4120	Permits - Commuter Parking	$ 59,250	$ 54,750	$ 56,625	$ 50,000	$ 50,000	$ -
550-4210	Commuter Permits	90,055	123,127	108,644	100,000	105,000	5,000
550-4815	Retail Rent	-	34,378	135,900	-	25,000	25,000
500-4900	Transfers from Other Funds	400,866	-	-	-	-	-
	Total Parking Garage Revenues	550,171	212,255	301,169	150,000	180,000	30,000
Expenditures							
550-5205	Utilities	$ 20,831	$ 16,837	$ 17,563	$ 30,000	$ 25,000	$ (5,000)
550-5225	Supplies	980	-	-	2,500	2,500	-
550-5300	Professional Services	15,085	2,782	1,190	10,500	10,500	-
550-5400	Repairs & Maintenance	3,485	7,707	8,257	30,000	30,000	-
550-5625	Internal Service Charges	7,717	431	4,546	5,539	3,063	(2,476)
550-5850	Depreciation	225,086	233,231	233,231	-	-	-
	Total Parking Garage Expenditures	273,184	260,988	264,787	78,539	71,063	(7,476)
	Revenues Less Expenditures	276,987	(48,733)	36,382	71,461	108,937	$ 37,476
	Net Assets Beginning	9,915,131	10,192,118	10,143,385	10,143,385	10,179,767	
	Projected Ending Net Assets	$ 10,192,118	$ 10,143,385	$ 10,179,767	$ 10,214,846	$ 10,288,704	

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Internal Service Fund

The Internal Service Fund is used to account for the City's self insurance pool. The City is self insured for workmen's compensation as well as general liability coverage. Interfund charges represent charges to other City funds for insurance coverage. The City's current policy indicates that 115% of the prior year's expenses will be charged to participating funds and departments for their current year coverage. The interfund charges are allocated back to other departments based on a three year trend of claims incurred for workmen's compensation and based on department total expenditures for general liability insurance coverage.

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City of Berwyn
Internal Service Fund
2015 Budget

Account Number	Account Name	2012 Balance	2013 Balance	2014 Projected	2014 Budget	2015 Budget	Requested Budget Change
Revenues							
600-4250	Reimbursements	$ 1,351	$ 963	$ 23,120	$ -	$ -	$ -
600-4302	Interfund Charges	4,172,090	1,413,185	2,594,291	2,850,516	2,507,020	(343,496)
	Total Revenues	4,173,441	1,414,148	2,617,411	2,850,516	2,507,020	(343,496)
Expenditures							-
600-5630	Premiums - Liability Insurance	$ 263,783	$ 285,672	$ 274,688	$ 290,000	$ 295,000	$ 5,000
600-5635	Premiums - Boiler Coverage	-	-	-	-	-	-
600-5640	Premiums - Property Insurance	132,052	138,580	136,462	140,000	140,000	-
600-5645	Premiums - Workmen's Compensation	261,285	173,741	218,868	175,000	225,000	50,000
600-5650	Claims - General Liability	(312,552)	612,864	197,472	780,000	386,520	(393,480)
600-5655	Claims - Workmen's Compensation	884,288	788,527	1,006,293	1,465,516	1,460,500	(5,016)
	Total Expenditures	1,228,856	1,999,384	1,833,783	2,850,516	2,507,020	(343,496)
	Revenues Less Expenditures	2,944,585	(585,236)	783,628	-	-	$ -
	Net Assets (Deficit) Beginning	(1,264,975)	1,679,610	1,094,374	1,094,374	1,878,002	
	Projected Ending Net Assets (Deficit)	$ 1,679,610	$ 1,094,374	$ 1,878,002	$ 1,094,374	$ 1,878,002	

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Appendix A

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

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

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

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

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

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

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

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

Interfund Transfers – Amounts transferred from one fund to another.

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

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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 fro the City's share of gasoline taxes, allotted by the state for street improvements.

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

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

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

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

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Appendix A

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

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

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

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

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

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

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

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

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

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

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