

Berwyn Park District
Monthly Committee Meeting
Freedom Park Administration Building
3701 S. Scoville Ave. Berwyn, IL
May 7, 2024, at 4:30 p.m.
Agenda

- I. Call to Order – Roll Call of Commissioners (action)
- II. Adoption of Agenda (action)
- III. Public Comments
- IV. Correspondence
- V. Financial Report
 - a. Account Payables
 - b. Referendum and Financial Options
 - c. Updated Recreation GL report
- VI. Policy and Personnel
- VII. Recreation
- VIII. Parks and Facilities
 - a. Updated Tree Removal Quote
- IX. Technology
- X. Other Business
 - a. Property Declared Surplus (action)
 - b. Purchase of Property on Lombard Ave.
 - c. Park Lease Updates
- XI. Master Plan
- XII. Government Efficiency Committee
- XIII. Commissioners Comments
- XIV. Executive Session
 - a. The appointment, employment, compensation, discipline, performance, or dismissal of specific employees.
 - b. The purchase or lease of real property for the use of the public body, including meetings held for the purpose of discussing whether a particular parcel should be acquired.
 - c. Discussion of minutes of meetings lawfully closed under this Act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by Section 2.06
 - d. Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.
- XV. Adjournment (action)

The next regular scheduled meeting of the Board of Commissioners is May 21, 2024, at 6:00pm at Proksa Park Activity Center.

The next Committee meeting of the Board of Commissioners is June 4, 2024, at 4:30pm at Freedom Park Administration Building.

Persons with disabilities requiring reasonable accommodation to participate in this meeting should contact Director Fallon at 708-788-1701, at least 48 hours prior to the meeting.

BOARD OF COMMISSIONERS

Brian Brock, President
Zachary Taylor, Treasurer
Gretchen Kostelny, Commissioner



Ana Espinoza, Vice President
Mario Manfredini, Secretary

DATE: 05/07/2024
TO: The Board of Commissioners
FROM: Cathy Fallon
RE: Finance Report

- Account Payables
- Referendum and Alternative Financing: Included for the Commissioners is information from Ice Miller on alternate financing and referendum options for the Park District. The calendar is also included if the Board chooses to move forward with a referendum. There are financing options that will allow the Park District very similar results without having to go to referendum. If the Board would like to explore alternate finance options, I can continue to work with the Bond Attorney at Ice Miller and bring forward suggestions. We are also going to begin working with Lauterbach and Amen for a financial review of our agency to review our financial house.



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Chicago Columbus DuPage County, Ill.
Indianapolis New York Philadelphia Washington, D.C.

WRITER'S DIRECT NUMBER: (630) 955-6594
INTERNET: Michael.Roth@icemiller.com

TO: Cathy Fallon
FROM: Michael M. Roth
DATE: May 1, 2024
RE: Referendum Process and Schedule

INITIATING A REFERENDUM

Authority 10 ILCS 5/28

A referendum is a question placed on the ballot for voter consideration. During an election, no more than three referenda are allowed on the ballot from the same political subdivision. The Illinois Election Code provides that no referendum shall be allowed on the ballot for an election in which the voters of a political subdivision are not scheduled to vote for a candidate for nomination or election to public office.

Who May Initiate

A question of public policy may be submitted to the voters by referendum when authorized by statute, e.g., 10 ILCS 5/28-6, 7 or provided by the Illinois Constitution. The method for initiating the submission of a public question to the voters of a designated unit of government may be accomplished by: (1) an ordinance or resolution of the governing board for the unit of government, or (2) a petition containing the required number of signatures of registered voters in the district.

TYPE OF PUBLIC QUESTION

There are two types of referenda: (1) legally binding questions authorized under 10 ILCS 5/28-1; and (2) advisory questions authorized under 10 ILCS 5/28-1; 5/28-6. Where there is statutory authority for the action initiated by the political subdivision of government (i.e. bond issue, increase in a tax levy rate, etc.) the question is mandatory and is legally binding. This memo deals with binding referenda.

A binding referendum can be placed on the ballot by an ordinance or resolution adopted by the governing body of a political subdivision, e.g., special districts, such as park districts, villages, school districts. All other public questions are non-binding and are referred to as advisory questions.

2024 BINDING REFERENDA SCHEDULE AND DEADLINES

Listed below are the various deadlines with respect to the November 5, 2024 General Election:

- August 5, 2024 (92 days prior to election)

Last day on which petitions may be filed with the appropriate officer or board (i.e., secretary/clerk)

- August 18, 2024 (79 days prior to election)

Last day to adopt ordinance/resolution to place Proposition directly onto ballot

- August 29, 2024 (68 days prior to election)

Last day to file ordinance/resolution with county clerk(s) and/or board of election commissioner

- October 6 – October 26, 2024 (not less than 10 nor more than 30 days prior to election)

County clerk(s) and/or board of election commissioner must publish notice of election, including Proposition and hours of polling places

- October 26, 2024 (10 days prior to election)

Last date to post at notice of election at:

- A. Principal office of County clerk(s) and/or board of election commissioner; AND
- B. Principal office of the issuer

The Park Board has plenty of time to adopt an election ordinance, as they have until August 18, 2024. Also, attached is a summary of Illinois Park District Tax Rates and Debt authority and limitations. If you have any questions or need additional information, please let us know.



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FINANCING OPTIONS USING BONDS FOR ILLINOIS PARK DISTRICTS

Typically, a park district will want to issue a bond—and pay principal and interest over time to spread out the burden of paying for new projects, improvements and other capital needs over the period of expected useful life of the financed assets—as opposed to increasing taxes or impacting its budget over a shorter term.

What is a bond and why would park districts want to issue a bond?

Municipal bonds are a form of debt. In the public sector, “borrowers” or “issuers” of bonds are states, cities, villages, park districts and other local government entities that need money for a variety of reasons. Typically, a park district will want to issue a bond—and pay principal and interest over time to spread out the burden of paying for new projects, improvements and other capital needs over the period of expected useful life of the financed assets—as opposed to increasing taxes or impacting its budget over a shorter term. Borrowing by a park district is highly restricted and must be done in accordance with Illinois law.

Use of bond proceeds by a park district

Illinois park districts do not have as many statutory options to issue general obligation bonds as most other Illinois units of local government. The Park District Code of the State of Illinois, as amended (the “Code”), does have a provision that permits the issuance of smaller bonds each year limited to no more than .575% of the equalized assessed value (“EAV”) of the park district. Many Illinois park districts issue annual “rollover” bonds subject to such limitation or they issue debt certificates. Municipal bonds may be issued by park districts for a variety of purposes, provided that such issuance accords with Illinois law. The Code contains the guidelines for bond issuance by park districts. Commonly, park districts issue municipal bonds for capital projects, working capital needs, or refinancing of prior debt. Many Illinois park districts issue these so-called annual rollover bonds to accomplish their financing needs.

A. New Projects. Generally, a park district compiles an annual capital improvement budget or prepares a “needs list,” which consists of projects the park district considers to be important by means of its impact on the safety, resources and general well-being of the community served by the park district. In addition, the Board of Park Commissioners may also prepare a capital improvement plan spanning multiple years. Capital projects can be funded by federal or state grants and other miscellaneous revenue available for general purpose use. However, the primary sources of district funding to pay for capital projects are generally derived from the proceeds of municipal bonds. Projects involving the condemnation or purchase of land for parks or boulevards, and the building, maintaining, improving and protecting of the same, are examples of park district projects that are commonly financed with bonds. Thus, generally speaking, if a park district is building a new capital project, it is likely that the proceeds of a municipal bond issuance are financing all or a portion of the project.

Issuing bonds to fund a capital project allows current and future taxpayers within the district to pay related costs over the life of the project as they avail themselves of the benefits it bestows upon the district.

B. Covering short-term (or long-term) needs. Park districts may issue bonds to fund working capital expenditures that arise from a variety of circumstances. Traditionally, working capital bonds have been issued as short-term obligations where the proceeds are used to cover a district's temporary cash flow or operating deficit. Short-term budgetary deficits can arise from a mismatch between the receipt of annual revenues (property taxes or other) and the timing of annual expenditures of the district within a year. Tax anticipation warrants ("TAWs") are often issued in anticipation of taxes levied, but not yet collected. TAWs may be issued in an amount up to 85% of the district's last known EAV multiplied by the maximum permitted tax rate of the district for the particular fund against which the TAWs are issued. Longer-term working capital bonds have become more commonplace in recent times due to financial difficulties stemming from the recent economic crisis, which caused significant declines in property values. Park districts use these longer-term working capital bonds to address structural deficits that are not the result of a mismatch of revenues and expenses. Tax anticipation notes ("TANs") allow a park district flexibility to balance out its revenue collections from anticipated levies with anticipated expenditures. A park district is permitted to incur debt by issuing a TAN in an amount not exceeding 85% of the taxes levied for the particular fund against which the notes are issued. Further, a TAN is required to mature within two years and may not be issued if (i) there is an unpaid note from any prior year, or (ii) there are TAWs outstanding against the taxes to be anticipated by the TANs. Although TANs are generally a means of balancing a park districts operating expenses with revenue collections, these notes may sometimes be used as a bridge to fund a pending capital project while the park district structures more permanent funding by the end of the year. Unlike TAWs, TANs count against a park district's debt limit.

C. Refundings/Refinancings. Like a homeowner who refinances a mortgage when interest rates drop, a park district with outstanding debt may issue refunding bonds in order to take advantage of lower rates. Refunding bonds may also be issued to avoid a default or restrictive debt burden. A refinancing may be done in either of two ways: (i) as a "current" refunding, which means the old bonds are called or mature within 90 days of the issuance of the refunding bonds, or (ii) as an advance refunding (limited to one occurrence) in which the old bonds are called on a specified call date (91 or more days after the issuance of the refunding bonds). Proceeds of the new refunding bonds are typically held in an escrow account until such later call date. Refundings generally do not need to satisfy direct or backdoor referendum requirements.

Traditionally, working capital bonds have been issued as short-term obligations where the proceeds are used to cover a district's temporary cash flow or operating deficit.

GOs, as well as installment contracts, leases, debt certificates, judgments, and tax anticipation notes, are among the borrowing options which count against a park district's debt limit. In general, however, alternate bonds, revenue bonds, and tax anticipation warrants do not count against the debt limit.

Types of bonds

There are a number of different forms of bonds/debt that a park district may issue to meet its financing needs. Types of obligations that a park district may issue include general obligation bonds, alternate revenue source bonds, debt certificates/installment contracts, leases, tax anticipation warrants, tax anticipation notes and revenue anticipation notes. Refunding bonds have been issued more frequently in recent years due to the lower interest rate environment.

A. General Obligation Bonds. General obligation bonds or "GOs" are debt issued by a park district representing its full faith and credit and backed by its ad valorem taxing power, unlimited as to rate or amount (unless the park district is subject to the Property Tax Extension Limitation Law of the State of Illinois, as amended (the "Limitation Law")). A general obligation may be issued for any lawful purpose for which ad valorem taxes may be levied subject to constitutional, statutory, or other limitations (such as debt limitations discussed further below) and pursuant to proper constitutional, statutory, or other procedures.

In general, the Code limits the amount of bonds that a park district may issue for a particular purpose. The Code also establishes the debt limit, or maximum amount of money a park district can borrow. The overall debt limit for park districts is 2.875% of the EAV of the district, with the approval of the majority of the district's voters. A majority of the park district's voters may approve at referendum to increase this debt limit to 5.75%. GOs, as well as installment contracts, leases, debt certificates, judgments, and tax anticipation notes, are among the borrowing options which count against a park district's debt limit. In general, however, alternate bonds, revenue bonds, and tax anticipation warrants do not count against the debt limit.

Alternatively, a park district may issue bonds without referendum. However, the non-referendum debt limit for park districts is 0.575% of the EAV of the district. All of a park district's outstanding non-referendum GOs count against this debt limit, but referendum-approved GOs and, generally, alternate bonds do not.

It is a common practice for park districts to issue non referendum bonds in November or December of each year (a "rollover"). The bond proceeds from this rollover are used either (i) to pay debt service due on an outstanding obligation (for example, an alternate bond), or (ii) to provide funds for capital projects on an annual basis.

The Code requires that general obligation bonds and notes issued to pay the cost of capital projects and for the payment of certain expenses secured by an ad valorem tax on all property in the district without limitation as to rate or amount must be approved by voters of the issuer by referendum, if the principal balance of such unpaid obligations will, at issuance, exceed the district's 0.575% debt limit.

B. Revenue Bonds. Revenue bonds are debt issued by a park district payable solely from the revenues generated from the project or projects they finance. Park districts are authorized to issue revenue bonds under the applicable section of the Code depending the project or projects being financed. The projects a park district is authorized to fund using revenue bonds include swimming pools, artificial ice rinks, golf courses, zoos, recreation facilities and harbors or marinas. In general, revenue bonds may be issued without referendum; however, the park district board must adopt and publish an authorizing ordinance that describes the project and issuance of the bonds. If a petition, signed by at least 10% of the registered voters of the park district, is filed with the secretary of the park board within 30 days of the publication of the authorizing ordinance, the issuance of the bonds must be submitted to referendum. An additional limitation on the issuance of revenue bonds is a timing requirement, providing that the bonds must mature within the period of usefulness of the project, as determined by the park board.

C. Alternate Revenue Bonds. Alternate revenue bonds or “double-barreled” bonds are essentially revenue bonds issued under the Debt Reform Act, with the general obligation of the park district serving as backup security for the payment of the bonds. Park districts are authorized to use any lawfully available revenue source as a pledge of security for the payment of principal and interest on alternate bonds. Many Illinois park districts utilize an annual commitment to issue rollover bonds described above as all or a portion of the revenue source pledged to the issuance of alternate bonds.

The intent of the Debt Reform Act is to permit the issuance of the alternate bonds assuming the pledged revenue source is sufficient so that the tax levy relating to the debt service on the alternate bonds does not need to be extended. The coverage requirements of the Debt Reform Act provide that the park district must demonstrate that such pledged revenue source be sufficient in each year the bonds remain outstanding to provide not less than 1.25 times (1.10 times if the revenue source is either (i) federal or state funds that the park district has received in some amount during each of the three fiscal years preceding the issuance of the alternate bonds or (ii) revenues to be received from another governmental unit under an intergovernmental cooperation agreement) debt service on all outstanding alternate bonds payable from such revenue source and on the alternate bonds proposed to be issued.

Apart from coverage requirements, alternate bonds are subject to a backdoor referendum. The backdoor referendum gives registered voters the opportunity to petition the district to submit the question of issuing the alternate bonds to the voters of the district at referendum. However, the petition must be submitted within 30 days after publication of the authorizing ordinance and be signed by the greater of (i) 7.5% of the registered voters of the district or (ii) the lesser of 200 of the registered voters or 15% of the registered voters.

Many Illinois park districts utilize an annual commitment to issue rollover bonds described above as all or a portion of the revenue source pledged to the issuance of alternate revenue bonds.

The Code and the Debt Reform Act authorize park districts to purchase or improve or repair any real property, equipment, machinery or other personal property through the use of installment contracts not exceeding 20 years in length.

D. Leases. Park districts are empowered to enter into multi-year lease, purchase and lease-purchase contracts for real and personal property to be acquired. A park district's obligation to pay under a lease is a binding and enforceable promise for which the district agrees to appropriate funds on an annual basis. There are a number of conditions imposed upon such lease agreements. Leases related to real estate and the construction of capital improvements for district-related purposes may be entered into for a term not exceeding 99 years if so authorized by the affirmative vote of two-thirds of the park board. The principal amount of the borrowing and the interest related under any such lease agreement must be repaid within 40 years. Leases related to equipment and machinery for district-related purposes may be entered into for term not exceeding five years when authorized by the affirmative vote of two-thirds of the park board. A form of lease that may be offered to the public is known as a Certificate of Participation ("COPs"), which is a repayment obligation governed pursuant to an installment contract or lease agreement. Under the Debt Reform Act, a park district's ability to issue debt certificates, as described below, make the issuance of COPs unnecessary.

E. Debt Certificates/Installment Contracts. Park districts are authorized to borrow money by entering into installment finance agreements. There are statutory specifications as to what constitutes an installment contract. The Code and the Debt Reform Act authorize park districts to purchase or improve or repair any real property, equipment, machinery or other personal property through the use of installment contracts not exceeding 20 years in length, and may bear interest at any rate or rates permitted on park district bonds. Debt certificates, authorized by the Debt Reform Act, may be issued by a governmental unit to evidence the payment obligations of the governmental unit under a lease or installment contract subject to statutory debt limit. There is generally, however, no separate tax levy available for the purpose of making such lease payments or installment payment; it is considered a promise to pay by way of budgetary appropriation. However, a park district may enter into an installment contract payable from the proceeds of the issuance of a general obligation bond. The debt certificates are valid regardless of whether an annual appropriation is included in any annual or supplemental budget adopted by the district.

F. Limited Bonds. These bonds are issued in lieu of GOs that have otherwise been authorized by applicable law as described herein. These bonds are payable from a separate property tax levy with no limit on the rate, but the Limitation Law restricts the amount of taxes that may be used to pay the bonds. These bonds are payable from a park district's debt service extension base.

TABLE OF FINANCING OPTIONS USING BONDS FOR ILLINOIS PARK DISTRICTS

Type of Debt	Security	General Requirements
General Obligation Bonds	Full faith and credit and backed by the ad valorem taxing power of the district.	Statutory Debt Limit applies. Referendum may be required to issue up to 2.875% of district's EAV.
"Rollover" Bonds	Full faith and credit and backed by the ad valorem taxing power of the district.	Statutory Debt Limit applies; however, referendum is not required so long as district does not exceed .575% of its EAV.
Alternate Revenue Bonds	"Double-barreled" – payable from a specific revenue source with the general obligation of the district serving as backup security.	Pledged revenues must meet 1.25 times debt service coverage requirement. Backdoor referendum procedures and BINA public hearing required. In general, no Statutory Debt Limit.
Debt Certificate	No separate tax levy backing, obligation is a promise to pay by means of budgetary appropriation (no annual appropriation risk).	Borrow money by entering into installment contract agreement. Statutory Debt Limit applies.
Limited Bonds	Full faith and credit and backed by the ad valorem taxing power of the district.	Bonds otherwise authorized pursuant to applicable law and payable from debt service extension base unlimited as to rate, but limited as to amount.

The method by which to attract potential investors of bonds can be a critical component to the resulting interest rate the park district will pay to service its bonds.

Types of Bond Sales

Once the park district makes a decision to raise capital by means of bonding, it must next consider which method of finding a "lender" or buyer of the bonds works best. Illinois park districts have flexibility as to the method of sale. A competitive sale of park district bonds is not required. The method by which to attract potential investors of bonds can be a critical component to the resulting interest rate the park district will pay to service its bonds. A credit rating is not legally required to be obtained by the park district in order to issue bonds. However, a credit rating may help lower interest costs, particularly in the case of public bond issuances. The following parts of this section discuss different forms of offering bonds to investors or "lenders" that are typically used.

A. Negotiated sale. In a negotiated sale, the process begins with the issuer choosing an underwriter (or managing underwriter if more than one underwriter). The issuer and the underwriter then negotiate the terms of the offering. Once terms of the offering and assuming all procedural issuance requirements are met by the issuer, the underwriter will buy the bonds from the issuer and remarket the bonds to its investors accordingly.

B. Competitive sale. In a competitive sale, bonds are advertised for sale. The announcement, by way of a notice of sale, includes both the terms of the sale and the terms of the bond issue. Any investment bank, broker-dealer or dealer bank may bid on the bonds at the designated date and time in a "blind" fashion, meaning each bidder does not have knowledge of the other bids. The bidder with the lowest interest cost is awarded the bonds.

C. Direct placement. Direct placement or direct lending in the context of municipal bonds refers to any arrangement in which a single lender/buyer, such as a bank, pension fund, mutual fund, etc., purchases the bonds of the park district directly. This form of sale may also be described as a private placement, a direct purchase or a bank loan. Advantages such as avoiding instability in public markets, avoiding continuing disclosure requirements, and avoiding the rating process make direct placements an attractive option for issuers.

D. Bank qualified or non-bank qualified. Pursuant to Section 265(b)(3) of the Tax Code, banks and savings and loans are not permitted to deduct interest expenses attributable to tax-exempt bonds acquired after the passage of the Tax Reform Act of 1986, or August 1, 1986, unless the "small issuer exemption" applies. If a park district anticipates that it will not issue more than \$10 million of tax-exempt debt during the calendar year and the debt is designated as a "qualified tax-exempt obligation" pursuant to Section 265(b)(3), the restriction on the deduction for interest expense does not apply. Issuing so called bank-qualified bonds or "BQ" bonds can reduce the interest rate on the bonds since banks that purchase bank-qualified bonds do not have a restriction on its interest expense deduction.

Relevant Laws

Adherence to federal and state laws is a required component of any bond issuance for the borrowing to be binding and legally valid. Below is a sampling of current laws governing the borrowing activities of park districts.

A. Illinois State Law. The Code, the Debt Reform Act, the Limitation Law, the Bond Issue Notification Act of the State of Illinois, as amended ("BINA"), the Bond Authorization Act of the State of Illinois, as amended (the "Authorization Act"), the Registered Bond Act of the State of Illinois, as amended (the "Registered Bond Act"), and the Bond Replacement Act of the State of Illinois, as amended (the "Replacement Act") all authorize and govern the issuance of municipal bonds by park districts in the State of Illinois.

The Debt Reform Act was adopted by the Illinois General Assembly to provide supplemental authority to local governmental units regarding the issuance and sale of bonds to accommodate market practices that resulted in additional costs for those citizens residing in local governmental units which were affected by higher rates than would otherwise be necessary. Pursuant to the Debt Reform Act, whenever the authorization of or the issuance of bonds is subject to either a voter referendum or a backdoor referendum, the approval, once obtained, remains effective (a) for five years after the date of the referendum or (b) for three years after the end of the petition period for the backdoor referendum.

Pursuant to BINA, park districts proposing to sell non-referendum general obligation bonds or limited bonds, except refunding bonds, must hold at least one public hearing concerning the park district's intent to sell the bonds. Notice of the hearing must be published in a newspaper having general circulation in the park district by the secretary of the park board not less than seven but not more than 30 days prior to the hearing. At least 48 hours prior to the hearing, the notice must be posted at the park board's primary office. The notice must appear above the name or title of the secretary of the park board. The governing board must then wait at least seven days following the hearing before adopting an ordinance providing for the issuance of the bonds.

Adherence to federal and state laws is a required component of any bond issuance for the borrowing to be binding and legally valid.

Park districts subject to the Limitation Law are able to issue limited bonds in lieu of general obligation bonds authorized by applicable law payable from a separate tax levy unlimited as to rate but limited in amount pursuant to the Limitation Law.

B. Property Tax Extension Limitation Law of the State of Illinois. The Limitation Law limits the annual growth in the amount of property taxes to be extended for certain Illinois non-home rule units of government. In general, the annual growth permitted under the Limitation Law is the lesser of 5% or the percentage increase in the Consumer Price Index during the calendar year preceding the levy year (a "tax cap"). Taxes may also be increased due to new construction, referendum approval of tax rate increases, mergers and consolidations. The Limitation Law currently applies to Cook County, the collar counties, and counties that have specifically approved the Limitation Law by referendum. Under the legislation, the county board of any such county may initiate a binding tax cap referendum at any regularly scheduled election other than the consolidated primary, which is the February election in odd-numbered years. If the referendum is successful, then the Limitation Law will become applicable to those non-home rule taxing bodies having all of their equalized assessed valuation in the county beginning January 1 of the year following the date of the referendum. Park districts subject to the Limitation Law are able to issue limited bonds in lieu of general obligation bonds authorized by applicable law payable from a separate tax levy unlimited as to rate but limited in amount pursuant to the Limitation Law. Limited bonds are payable from the park district's debt service extension base (generally non referendum bond levy (excluding alternate bonds) for the year to which Limitation Law first applied). The Limitation Law restricts neither referendum approved general obligation bonds nor alternate bonds.

C. Federal Income Tax Law. The Internal Revenue Code of 1986, as amended (the "Tax Code") and certain arbitrage and rebate regulations (the "Regulations") govern the tax-exempt status of municipal bonds. Upon the issuance of any municipal bond, the park district will agree to follow certain federal rules and regulations in order to maintain the tax-exempt status of the bonds. These covenants include reasonable expectations that the bonds are not private activity bonds, meaning they generally benefit a private entity, nor are they arbitrage bonds, which are issued to profit from the difference between tax-exempt and taxable rates, pursuant to the Tax Code and the Regulations.

D. Securities Laws.

Rule 10b-5. Rule 10b-5 of the Securities Exchange Act of 1934 (the "Rule 10b-5"), states that:

It shall be unlawful for any person, directly or indirectly, by the use of any means or instrumentality of interstate commerce, or of the mails or of any national securities exchange,

(a) To employ any device, scheme or artifice to defraud.

(b) To make any untrue statement of a material fact or to omit to state a material fact necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading, or

(c) To engage in any act, practice or course of business which operates or would operate as a fraud or deceit upon any person, in connection with the purchase or sale of any security. 17 C.F.R. §240.10b-5.

Rule 10b-5 sets out the general statement of federal intent to protect investors against misleading statements or omissions of important facts in official statements or other documents pertaining to the bond issuance. Full disclosure for bond purposes means disclosure of all information material to investors. Recent SEC-enforcement actions indicate a vigorous enforcement initiative on bad disclosure practices targeting issuers and their officials. Issuers should adopt “best practices” to protect themselves and their officials from antifraud provisions including, but not limited to, hiring of disclosure counsel, which is a law firm typically representing the issuer on disclosure issues, and the adoption of effective disclosure policies and procedures that ensure appropriate disclosure. Based on recent enforcement actions against big and small issuers (ranging from large states to small local municipalities), claiming “small unsophisticated issuer” as a defense may not be viable.

Continuing Disclosure. Rule 15c2-12, governs the preparation and distribution of official statements for municipal securities. While this Rule applies primarily to directly regulated entities such as underwriters, broker-dealers and dealer banks, a significant portion of the burden of compliance with Rule 15c2-12 falls on the issuer to supply certain information and disclosure and to take the proper steps to comply with Rule 15c2-12 in a timely fashion. As an example of the importance of meeting continuing disclosure requirements, the Securities and Exchange Commission (“SEC”) recently charged an issuer in Indiana and a municipal bond underwriter with falsely stating to bond investors that the issuer had been properly providing annual financial information and notices required as part of its bond offerings. Without admitting to or denying the SEC’s findings, the issuer was ordered to cease and desist from violating securities laws and undertake remedial actions; the underwriter agreed to a \$580,000 fine along with a one-year collateral bar and permanent supervisory bar for one of its employees.

In recent years, the SEC announced its Municipalities Continuing Disclosure Cooperation Initiative (the “MCDC Initiative”) to address potentially widespread violations of the federal securities laws by municipal issuers and underwriters of municipal securities in connection with certain representations about continuing disclosures in bond offering documents. The MCDC Initiative provided issuers and underwriters an opportunity to self-report materially inaccurate statements made in final official statements regarding prior compliance with their continuing obligations as described in Rule 15c2-12 and offered favorable settlement terms to those who self-reported. The MCDC Initiative began March 10, 2014 and ended for issuers at 12:00 a.m. EST, December 1, 2014 (the deadline for underwriters was September 10, 2014).

Recent SEC-enforcement actions indicate a vigorous enforcement initiative on bad disclosure practices targeting issuers and their officials.

On August 24, 2016, the SEC announced enforcement actions against 71 municipal issuers and other obligated persons for violations in municipal bond offerings.

On August 24, 2016, the SEC announced enforcement actions against 71 municipal issuers and other obligated persons for violations in municipal bond offerings. Certain Illinois issuers, including a park district, self-reported violations under the MCDC Initiative. In one instance, an Illinois park district reported that it had affirmatively misstated in an official statement for municipal securities that it had materially complied with prior agreements to provide continuing disclosure. The park district agreed to settle the charges without admitting to or denying the findings. The settlement included consenting to an order to cease and desist from committing or causing any future violations of Section 17(a) of the Securities Act, adopting appropriate written policies and procedures and periodic training regarding its continuing disclosure obligations, complying with existing continuing obligations, cooperating with any future enforcement investigation, and disclosing the settlement terms related to the case in any future bond offerings. The SEC has now filed a total of 143 actions against 144 respondents as part of the MCDC Initiative.

State Blue Sky Laws. The offering, sale and purchase of securities in Illinois are governed by the Illinois Securities Law of 1953, 815 ILCS 5/1 (the "Blue Sky Law"). The Blue Sky Law provides for registration of securities, licensing and regulation of securities broker-dealers, agents, investment advisors, and investment advisor representatives. Subject to statutory exemptions or exceptions, offers and sales of securities in Illinois which are not covered by federal securities law must be registered by coordination or qualification procedures, as applicable. Registration statements for offerings registered by qualification in Illinois must contain full and fair disclosure of all material facts regarding the investment offered and present specific categories of information and financial statements pursuant to the Blue Sky Law.

Municipal Advisor Rules. September 20, 2013 marked the official adoption by the Securities and Exchange Commission ("SEC") of its final rules for municipal advisors ("Final Rules"), as part of the Dodd-Frank Wall Street Reform and Consumer Protection Act. Further, the SEC released additional guidance in May of 2014.

While underwriters have long been regulated by the SEC and other regulatory bodies, the regulation of municipal advisors pursuant to the Final Rules is relatively new. The Final Rules took effect on July 1, 2014. Issuers of municipal securities will likely notice changes. While the issuer is not required to hire a municipal advisor, the Final Rules require registration of municipal advisors, define who is a municipal advisor, and impose certain limitations on underwriters. An underwriter is exempted from registering as a municipal advisor so long as certain protocols are followed. To qualify for the underwriter exemption, the underwriter must have an engagement to act as underwriter on a specific issuance of municipal securities. Inclusion in a pre-approved underwriting pool is not sufficient. An engagement letter may state that it is preliminary and non-binding, is subject to applicable procurement laws, formal governing body approval, final bond structuring and execution of a bond purchase agreement, may be terminated by either party without liability, and does not prevent the issuer from engaging other underwriters, or from selecting a different underwriting group. Oral or written acknowledgment of an engagement from the issuer/obligated person is permitted. A preliminary, non-binding engagement is permitted so long as issuer/obligated person reasonably expects to formally engage the broker-dealer as underwriter. Multiple engagements are permitted, and there is no need to specify status as senior or co-manager.

While underwriters have long been regulated by the SEC and other regulatory bodies, the regulation of municipal advisors pursuant to the Final Rules is relatively new.

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This publication is intended for general information purposes only and does not and is not intended to constitute legal advice. The reader must consult with legal counsel to determine how laws or decisions discussed herein apply to the reader's specific circumstances.

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Illinois Park District Rates and Debt **(other than Chicago)**

Tax Rate Authority and Limits

Airport

70 ILCS 1205/9-2b

0.075% - Authorized by referendum.

Aquarium and Museum

70 ILCS 1290/2

0.03% - May be increased from 0.03% to 0.07% by backdoor referendum in Park Districts with a population less than 500,000; may also be increased by referendum up to 0.15%. In Park Districts with a population over 500,000, the rate may not exceed 0.15%.

Corporate

70 ILCS 1205/5-1

0.10% - Or the rate limit in effect on July 1, 1967, whichever is greater. Rates do not include tax for bonded indebtedness and taxes authorized by special referenda.

Corporate (Additional)

70 ILCS 1205/5-3

0.25% - Authorized by referendum.

Note: If a park district is subject to Section 18-195 of the Property Tax Code and does not levy the tax authorized by Section 5-3, then it may increase the property tax levy under this section for corporate purposes, to a total rate, not to exceed the total of rates authorized by this section and Section 5-3, as long as the increase is offset by a like property tax reduction in one or more of the park district's funds. In no instance shall the increase to corporate purposes cause the park district to exceed the limiting rate that the park district is subject to under 18-195 of the Property Tax Code.

Conservatory

70 ILCS 1205/5-7

0.05% - Authorized by referendum.

Health and Safety, Environmental Protection, Accessibility or Energy

70 ILCS 1205/5-10

0.10% - To pay for alterations and repairs required by lawful order of any agency, other than a park district board, when sufficient funds are not available. Otherwise, by referendum only.

Paving and Lighting, Streets and Roadways

70 ILCS 1205/5-6

0.005% - Subject to backdoor referendum.

Persons with Disabilities - Joint Recreation Programs

70 ILCS 1205/5-8

0.04% - District must participate in joint recreation program with another taxing district. May not be levied in area where levied by municipality.

Playground & Recreation Commission

70 ILCS 1205/5-2a, 1205/5-2b

0.09% - Park District assumes rate being levied by city, village or incorporated town upon a 2/3 vote of the park board and the governing board of the city, village or incorporated town to merge the Playground and Recreation Commission with the Park District.

Police System

70 ILCS 1205/5-9

0.025% - Subject to backdoor referendum. May not be levied by any district not participating under the Police Training Act.

Public Benefit

70 ILCS 1205/7-5

0.025% - To pay public benefit installments assessed against the park district. (For Special Assessment Projects only.) Authorized by referendum.

Recreational Programs

70 ILCS 1205/5-2

0.075% - May be increased to 0.12% by referendum.

Recreational Programs (Additional)

70 ILCS 1205/5-3a

122 0.25% - Authorized by referendum.

Note: If a park district is subject to Section 18-195 of the Property Tax Code (dealing with previous years' levies) and does not levy the tax authorized by Section 5-3a, then it may increase the property tax levy under this section for the purpose of planning, establishing, and maintaining recreational programs to a total rate not to exceed the total of rates authorized by this section and Section 5-3a as long as the increase is offset by a like property tax reduction in one or more of the park district's funds. In no instance shall the increase of planning, establishing, and maintaining recreational programs cause the park district to exceed the limiting rate that the park district is subject to under 18-195 of the Property Tax Code (PTELL).

Working Cash Fund

70 ILCS 1205/11.2-2

0.025% - May be levied for a maximum of four years. Park Districts that levied this tax in previous years are also limited to a total of four years including back years. Subject to backdoor referendum. The money can only be used as a temporary loan to the district and must be reimbursed upon the collection of other taxes.

Bonds and Interest

Airport

70 ILCS 1205/9-2c

No rate limit. But rate for bonds is set off against rate allowed for Airport Fund unless improvements are required to conform to federal or state standards. If tax exceeds Airport Fund rate, then only rate for bonds will be extended.
Authorized by referendum.

Corporate

70 ILCS 1205/6-2, 1205/6-3, 1205/6-4, 1205/6-6

No rate limit. General obligation non-referendum debt is limited to 0.575%. Referendum required to exceed 0.575% of equalized assessed valuation.

Highways

70 ILCS 1310/7, 1310/9

No rate limit. Referendum required not to exceed \$20 million or 5% of assessed valuation, whichever is less.

Playground and Athletic Field (Living War Memorial)

70 ILCS 1275/2, 1275/3, 1275/10

No rate limit. Bonds issued to match grant or donation. If amount of bond issue exceeds \$5,000 or 0.066% of taxable property, referendum must be held.

Refunding

70 ILCS 1205/6-1, 1270/1, 1270/2

No rate limit. To repay existing indebtedness.

Levy Certification Date to County Clerk

Taxing Districts
All Units

Deadline
Last Tuesday in December

Statutory Reference
35 ILCS 200/18-15

Property Tax Computations

The following illustrations are provided to explain the relationship between a property tax levy, the property tax rate, and the equalized assessed valuation (EAV).

1. Assume that the EAV of a municipality is \$50,000,000. The General Corporate levy rate of 0.25% could yield \$125,000 to the municipality in property tax revenues. This is calculated as follows:

EAV multiplied by Tax Rate = Property Tax Revenues

$$\$50,000,000 \times 0.25\% = \$125,000$$

2. The tax rate for a particular property tax levy can be calculated by dividing the levy request by the

equalized assessed valuation. For example, if the corporate authorities levied \$110,000 for general corporate purposes, and the municipality's assessed valuation is \$50 million, the required corporate tax rate is 0.0022 or 0.22%.

Levy request divided by EAV = Tax Rate

110,000 divided by 50,000,000 = 0.0022 (0.22%)

3. If the aggregate municipal tax levy rate (the General Corporate levy and all special levies) equals 1.50%, the total amount of property tax revenues generated will be \$750,000. This is calculated as follows:

EAV multiplied by Tax Rate = Property Tax Revenues

\$50,000,000 x 1.50% = \$750,000

Property Tax Extension Limitation Law

(35 ILCS 200/18-185)

The Property Tax Extension Law (PTELL) was passed in 1991 affecting non-home rule taxing districts in the "collar counties" of DuPage, Kane, Lake, McHenry and Will. Cook County taxing districts were later added. Under Public Act 89-510, taxing districts and all other counties may be affected if county referenda are approved by the voters.

Additionally, in 2006 significant changes were made to the Property Tax Extension Limitation Law (PTELL) by Public Act 94-976. The detailed changes affect the types of referendums available to taxing bodies in counties under PTELL and allowable maximum tax rates. In short, the law now allows a taxing district's fund to exceed a voter-approved rate, as long as it doesn't exceed a maximum rate ceiling.

Truth in Taxation Law

(35 ILCS 200/18-55)

The purpose of the Truth in Taxation Law is to require taxing districts to disclose by publication and to hold a public hearing on their intention to adopt an aggregate levy in amounts more than 105% of the amount of property taxes extended or estimated to be extended, including any amount abated by the taxing district prior to such extension, upon the final aggregate levy of the preceding year.

Until it has complied with the notice and hearing provisions of this Article, no taxing district shall levy an amount of ad valorem tax which is more than 105% of the amount, exclusive of election costs, which has been extended or is estimated will be extended, plus any amount abated by the taxing district before extension, upon the final aggregate levy of the preceding year.

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BERWYN PARK DISTRICT
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FOR 5 PERIODS ENDING MAY 31, 2024

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FUND: Corporate

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
Non Departmental REVENUES							
Non Parks							
Taxes							
10-00-00-40-400	Real Estate Taxes	372,226.00	0.00	100.0	372,226.00	318,127.56	(14.5)
10-00-00-40-405	Personal Prop Replacement Tax	31,000.00	0.00	100.0	31,000.00	6,400.69	(79.3)
TOTAL Taxes		403,226.00	0.00	100.0	403,226.00	324,528.25	(19.5)
Facility Rental							
10-00-00-43-455	Cook County Voting Use	100.00	0.00	100.0	100.00	0.00	100.0
TOTAL Facility Rental		100.00	0.00	100.0	100.00	0.00	100.0
Donations							
10-00-00-46-480	Spnsorships	500.00	0.00	100.0	500.00	0.00	100.0
TOTAL Donations		500.00	0.00	100.0	500.00	0.00	100.0
Investment Income							
10-00-00-48-491	Interest Income	2,500.00	0.00	100.0	2,500.00	20,923.95	736.9
TOTAL Investment Income		2,500.00	0.00	100.0	2,500.00	20,923.95	736.9
Miscellaneous							
10-00-00-49-492	Miscellaneous Income	0.00	0.00	0.0	0.00	0.00	0.0
10-00-00-49-494	PDRMA Incentive/Reimbursements	500.00	0.00	100.0	500.00	280.00	(44.0)
10-00-00-49-647	Cell Tower Lease	65,000.00	0.00	100.0	65,000.00	17,797.89	(72.6)
TOTAL Miscellaneous		65,500.00	0.00	100.0	65,500.00	18,077.89	(72.4)
TOTAL Non Parks		471,826.00	0.00	100.0	471,826.00	363,530.09	(22.9)
TOTAL REVENUES: Non Departmental		471,826.00	0.00	100.0	471,826.00	363,530.09	(22.9)
Administration REVENUES							
Non Park							
Charges for Services							
10-01-00-41-411	REFUND ACCOUNT	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL Charges for Services		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL Non Park		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL REVENUES: Administration		0.00	0.00	0.0	0.00	0.00	0.0

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FUND: Corporate

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
Buildings & Grounds							
REVENUES							
Non Parks							
Taxes							
10-02-00-40-400	Property Taxes	31,018.83	0.00	100.0	372,226.00	71,428.98	(80.8)
TOTAL Taxes		31,018.83	0.00	100.0	372,226.00	71,428.98	(80.8)
--- UNDEFINED CODE ---							
10-02-00-43-480	Party Wagons	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL --- UNDEFINED CODE ---		0.00	0.00	0.0	0.00	0.00	0.0
Fines, Fees and Permits							
10-02-00-45-470	Dog Park Fees	83.33	0.00	100.0	1,000.00	280.00	(72.0)
TOTAL Fines, Fees and Permits		83.33	0.00	100.0	1,000.00	280.00	(72.0)
Sponsorships							
10-02-00-46-484	Memorial Trees	83.33	0.00	100.0	1,000.00	0.00	100.0
10-02-00-46-485	Memorial Bricks and Benches	83.33	0.00	100.0	1,000.00	500.00	(50.0)
10-02-00-46-486	Garden Plots	20.00	0.00	100.0	240.00	270.00	12.5
TOTAL Sponsorships		186.66	0.00	100.0	2,240.00	770.00	(65.6)
Miscellaneous							
10-02-00-49-493	Scrap/Salvage	8.33	0.00	100.0	100.00	0.00	100.0
10-02-00-49-495	PDRMA Incent./Reimbursement	41.67	0.00	100.0	500.00	0.00	100.0
TOTAL Miscellaneous		50.00	0.00	100.0	600.00	0.00	100.0
TOTAL Non Parks		31,338.82	0.00	100.0	376,066.00	72,478.98	(80.7)
TOTAL REVENUES: Buildings & Grounds		31,338.82	0.00	100.0	376,066.00	72,478.98	(80.7)
Non Departmental							
EXPENSES							
Non Park							
Transfers to Other Funds							
10-00-00-57-850	Transfers to Other Funds	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL Transfers to Other Funds		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL Non Park		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: Non Departmental		0.00	0.00	0.0	0.00	0.00	0.0

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FUND: `Corporate

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
Administration							
EXPENSES							
Non Park							
Personal Services and Benefits							
10-01-00-50-500	Full Time Salaries	242,552.00	0.00	100.0	242,552.00	89,831.76	62.9
10-01-00-50-501	Payroll Default	0.00	0.00	0.0	0.00	0.00	0.0
10-01-00-50-510	PDRMA Health Program	103,300.00	8,601.33	91.6	103,300.00	38,896.88	62.3
10-01-00-50-545	Mileage Reimbursement	250.00	0.00	100.0	250.00	0.00	100.0
TOTAL Personal Services and Benefits		346,102.00	8,601.33	97.5	346,102.00	128,728.64	62.8
Professional Services							
10-01-00-51-551	Board Projects	1,000.00	0.00	100.0	1,000.00	0.00	100.0
10-01-00-51-570	Legal Fees	25,000.00	1,380.00	94.4	25,000.00	4,638.00	81.4
10-01-00-51-575	Accountant	15,000.00	0.00	100.0	15,000.00	0.00	100.0
10-01-00-51-580	Consultants	5,000.00	0.00	100.0	5,000.00	100.71	97.9
10-01-00-51-585	Computer IT Consultant	19,000.00	0.00	100.0	19,000.00	3,630.00	80.8
TOTAL Professional Services		65,000.00	1,380.00	97.8	65,000.00	8,368.71	87.1
Contractual Services							
10-01-00-52-610	Computer Software & Licensing	27,000.00	0.00	100.0	27,000.00	15,142.01	43.9
10-01-00-52-611	Legal Notices	1,000.00	0.00	100.0	1,000.00	0.00	100.0
10-01-00-52-617	Photo Copier	3,200.00	0.00	100.0	3,200.00	576.31	81.9
10-01-00-52-641	Telephone & Internet Communic	10,700.00	436.59	95.9	10,700.00	3,828.98	64.2
10-01-00-52-644	Cell Phones	3,600.00	0.00	100.0	3,600.00	242.75	93.2
10-01-00-52-649	Bank Fees	2,300.00	0.00	100.0	2,300.00	890.96	61.2
TOTAL Contractual Services		47,800.00	436.59	99.0	47,800.00	20,681.01	56.7
Repairs and Maintenance							
10-01-00-53-655	Equipment Repair	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL Repairs and Maintenance		0.00	0.00	0.0	0.00	0.00	0.0
Professional Development							
10-01-00-54-700	FT Professional Development	7,500.00	0.00	100.0	7,500.00	1,210.15	83.8
10-01-00-54-710	Comissioner Professional Dev.	3,000.00	0.00	100.0	3,000.00	0.00	100.0
10-01-00-54-720	Dues & Licensing Fees	15,000.00	0.00	100.0	15,000.00	2,778.81	81.4
TOTAL Professional Development		25,500.00	0.00	100.0	25,500.00	3,988.96	84.3
Materials and Supplies							
10-01-00-55-750	New Office Equipment	1,500.00	0.00	100.0	1,500.00	0.00	100.0
10-01-00-55-755	Postage	600.00	0.00	100.0	600.00	28.41	95.2

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FUND: `Corporate

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE

Administration							
EXPENSES							
Non Park							
Materials and Supplies							
10-01-00-55-785	Uniforms	2,000.00	0.00	100.0	2,000.00	0.00	100.0
10-01-00-55-790	Office Supplies	3,700.00	103.17	97.2	3,700.00	833.21	77.4
10-01-00-55-796	Staff Appreciation	2,500.00	0.00	100.0	2,500.00	206.21	91.7
10-01-00-55-799	Miscellaneous	0.00	0.00	0.0	0.00	36.97	100.0

TOTAL Materials and Supplies		10,300.00	103.17	99.0	10,300.00	1,104.80	89.2
TOTAL Non Park		494,702.00	10,521.09	97.8	494,702.00	162,872.12	67.0
TOTAL EXPENSES: Administration		494,702.00	10,521.09	97.8	494,702.00	162,872.12	67.0

Buildings & Grounds							
EXPENSES							
Non Park							
--- UNDEFINED CODE ---							
10-02-00-43-481	Party Wagons	0.00	0.00	0.0	0.00	0.00	0.0

TOTAL --- UNDEFINED CODE ---		0.00	0.00	0.0	0.00	0.00	0.0

Personal Services and Benefits							
10-02-00-50-500	Full Time Salaries	339,000.00	0.00	100.0	339,000.00	78,604.41	76.8
10-02-00-50-505	Part Time & Seasonal Salaries	32,300.00	0.00	100.0	32,300.00	4,641.26	85.6

TOTAL Personal Services and Benefits		371,300.00	0.00	100.0	371,300.00	83,245.67	77.5

Contractual Services							
10-02-00-52-620	Equipment Rental	5,000.00	76.70	98.4	5,000.00	211.70	95.7
10-02-00-52-624	Contractual Maintenance	2,083.33	0.00	100.0	25,000.00	3,023.70	87.9
10-02-00-52-630	Scavenger Service	16,000.00	0.00	100.0	16,000.00	5,867.20	63.3
10-02-00-52-635	Tree Removal	15,000.00	0.00	100.0	15,000.00	0.00	100.0
10-02-00-52-637	Utilities- Natural Gas	10,600.00	0.00	100.0	10,600.00	3,186.82	69.9
10-02-00-52-638	Utilities-Electricity	15,000.00	1,111.43	92.5	15,000.00	5,021.17	66.5
10-02-00-52-639	Utilities-Water	6,000.00	0.00	100.0	6,000.00	294.20	95.1
10-02-00-52-640	Facility Alarms	10,000.00	181.41	98.1	10,000.00	1,187.33	88.1

TOTAL Contractual Services		79,683.33	1,369.54	98.2	102,600.00	18,792.12	81.6

Repairs and Maintenance							
10-02-00-53-650	Vehicle Maintenance	10,000.00	28.00	99.7	10,000.00	1,361.85	86.3
10-02-00-53-655	Equipment Repair	10,000.00	0.00	100.0	10,000.00	585.00	94.1
10-02-00-53-660	Grounds Maintenance	26,000.00	2,785.55	89.2	26,000.00	3,991.35	84.6
10-02-00-53-661	Athletic Field Maintenance	416.67	0.00	100.0	5,000.00	0.00	100.0

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Buildings & Grounds							
EXPENSES							
Non Park							
Repairs and Maintenance							
10-02-00-53-662	Playground Maintenance	8,000.00	0.00	100.0	8,000.00	0.00	100.0
10-02-00-53-663	Dog Park Maintenance	166.67	0.00	100.0	2,000.00	0.00	100.0
10-02-00-53-665	Building Maintenance	20,000.00	13.99	99.9	20,000.00	3,926.56	80.3
10-02-00-53-666	HVAC	17,500.00	0.00	100.0	17,500.00	3,665.63	79.0
10-02-00-53-667	Electrical	1,000.00	0.00	100.0	12,000.00	480.00	96.0
10-02-00-53-668	Plumbing	1,250.00	7,223.18	(477.8)	15,000.00	7,258.08	51.6
TOTAL Repairs and Maintenance		94,333.34	10,050.72	89.3	125,500.00	21,268.47	83.0
Professional Development							
10-02-00-54-700	Professional development	291.67	0.00	100.0	3,500.00	0.00	100.0
10-02-00-54-715	Training & Certifications	5,000.00	0.00	100.0	5,000.00	0.00	100.0
TOTAL Professional Development		5,291.67	0.00	100.0	8,500.00	0.00	100.0
Materials and Supplies							
10-02-00-55-750	New Equipment	5,000.00	0.00	100.0	5,000.00	0.00	100.0
10-02-00-55-757	Personal Protective Equipment	2,000.00	0.00	100.0	2,000.00	0.00	100.0
10-02-00-55-762	Consumable Supplies	13,000.00	0.00	100.0	13,000.00	5,878.56	54.7
10-02-00-55-765	Fuels and Lubricants	10,000.00	866.17	91.3	10,000.00	1,840.23	81.6
10-02-00-55-770	Flag Replacement	1,000.00	0.00	100.0	1,000.00	0.00	100.0
10-02-00-55-773	Landscape Management	7,000.00	3,711.04	46.9	7,000.00	3,711.04	46.9
10-02-00-55-774	Fertilizers	500.00	0.00	100.0	500.00	0.00	100.0
10-02-00-55-775	Trees	10,000.00	0.00	100.0	10,000.00	0.00	100.0
10-02-00-55-777	Turf Management (artificial)	1,000.00	0.00	100.0	1,000.00	0.00	100.0
10-02-00-55-780	Signs	3,000.00	0.00	100.0	3,000.00	23.56	99.2
10-02-00-55-785	Uniforms	375.00	0.00	100.0	4,500.00	0.00	100.0
10-02-00-55-789	Building Supplies	250.00	0.00	100.0	3,000.00	169.80	94.3
10-02-00-55-795	First Aid	1,000.00	0.00	100.0	1,000.00	0.00	100.0
10-02-00-55-798	Chemicals/Pesticides	2,000.00	0.00	100.0	2,000.00	78.42	96.0
10-02-00-55-799	Graffiti Removal	41.67	0.00	100.0	500.00	0.00	100.0
10-02-00-55-800	Tools	1,000.00	0.00	100.0	1,000.00	141.77	85.8
10-02-00-55-805	Snow Removal	291.67	0.00	100.0	3,500.00	0.00	100.0
10-02-00-55-811	Memorial Bricks and Benches	166.67	65.00	61.0	2,000.00	65.00	96.7
TOTAL Materials and Supplies		57,625.01	4,642.21	91.9	70,000.00	11,908.38	82.9
TOTAL Non Park		608,233.35	16,062.47	97.3	677,900.00	135,214.64	80.0
TOTAL EXPENSES: Buildings & Grounds		608,233.35	16,062.47	97.3	677,900.00	135,214.64	80.0
TOTAL FUND REVENUES							
		503,164.82	0.00	100.0	847,892.00	436,009.07	(48.5)
TOTAL FUND EXPENSES							
		1,102,935.35	26,583.56	97.5	1,172,602.00	298,086.76	74.5
FUND SURPLUS (DEFICIT)							
		(599,770.53)	(26,583.56)	(95.5)	(324,710.00)	137,922.31	(142.4)

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BERWYN PARK DISTRICT
DETAILED REVENUE & EXPENSE REPORT
BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 5 PERIODS ENDING MAY 31, 2024

PAGE: 1
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FUND: Scholarship Fund

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
Non Departmental REVENUES							
Non Park							
Donations and Fundraisers							
15-00-00-46-480	Sponsorships	0.00	0.00	0.0	0.00	0.00	0.0
15-00-00-46-489	Scholarship Revenue	0.00	0.00	0.0	0.00	0.00	0.0

TOTAL Donations and Fundraisers		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL Non Park		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL REVENUES: Non Departmental		0.00	0.00	0.0	0.00	0.00	0.0
Non Departmental EXPENSES							
Non Park							
Scholarships Awarded							
15-00-00-52-466	Scholarships	7,500.00	0.00	100.0	7,500.00	0.00	100.0

TOTAL Scholarships Awarded		7,500.00	0.00	100.0	7,500.00	0.00	100.0
TOTAL Non Park		7,500.00	0.00	100.0	7,500.00	0.00	100.0
TOTAL EXPENSES: Non Departmental		7,500.00	0.00	100.0	7,500.00	0.00	100.0
TOTAL FUND REVENUES		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL FUND EXPENSES		7,500.00	0.00	100.0	7,500.00	0.00	100.0
FUND SURPLUS (DEFICIT)		(7,500.00)	0.00	100.0	(7,500.00)	0.00	100.0

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BERWYN PARK DISTRICT
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BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 5 PERIODS ENDING MAY 31, 2024

PAGE: 1
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FUND: Social Security

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
Non Departmental REVENUES							
Non Park Taxes							
21-00-00-40-400	Real Estate Taxes	8,105.67	0.00	100.0	97,268.00	48,026.08	(50.6)
TOTAL Taxes		8,105.67	0.00	100.0	97,268.00	48,026.08	(50.6)
TOTAL Non Park		8,105.67	0.00	100.0	97,268.00	48,026.08	(50.6)
TOTAL REVENUES: Non Departmental		8,105.67	0.00	100.0	97,268.00	48,026.08	(50.6)
Non Departmental EXPENSES							
Non Park Personal Services and Benefits							
21-00-00-50-530	Social Security	4,956.42	0.00	100.0	59,477.00	16,934.21	71.5
21-00-00-50-535	Medicare	1,159.17	0.00	100.0	13,910.00	3,960.50	71.5
TOTAL Personal Services and Benefits		6,115.59	0.00	100.0	73,387.00	20,894.71	71.5
TOTAL Non Park		6,115.59	0.00	100.0	73,387.00	20,894.71	71.5
TOTAL EXPENSES: Non Departmental		6,115.59	0.00	100.0	73,387.00	20,894.71	71.5
TOTAL FUND REVENUES		8,105.67	0.00	100.0	97,268.00	48,026.08	(50.6)
TOTAL FUND EXPENSES		6,115.59	0.00	100.0	73,387.00	20,894.71	71.5
FUND SURPLUS (DEFICIT)		1,990.08	0.00	100.0	23,881.00	27,131.37	13.6

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BERWYN PARK DISTRICT
DETAILED REVENUE & EXPENSE REPORT
BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 5 PERIODS ENDING MAY 31, 2024

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FUND: IMRF

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
Non Departmental REVENUES							
Non Park							
Taxes							
22-00-00-40-400	Real Estate Taxes	8,725.92	0.00	100.0	104,711.00	51,696.19	(50.6)
TOTAL Taxes		8,725.92	0.00	100.0	104,711.00	51,696.19	(50.6)
TOTAL Non Park		8,725.92	0.00	100.0	104,711.00	51,696.19	(50.6)
TOTAL REVENUES: Non Departmental		8,725.92	0.00	100.0	104,711.00	51,696.19	(50.6)
Non Departmental EXPENSES							
Non Park							
Personal Services and Benefit							
22-00-00-50-525	IMRF	7,500.00	0.00	100.0	90,000.00	28,395.92	68.4
TOTAL Personal Services and Benefit		7,500.00	0.00	100.0	90,000.00	28,395.92	68.4
TOTAL Non Park		7,500.00	0.00	100.0	90,000.00	28,395.92	68.4
TOTAL EXPENSES: Non Departmental		7,500.00	0.00	100.0	90,000.00	28,395.92	68.4
TOTAL FUND REVENUES		8,725.92	0.00	100.0	104,711.00	51,696.19	(50.6)
TOTAL FUND EXPENSES		7,500.00	0.00	100.0	90,000.00	28,395.92	68.4
FUND SURPLUS (DEFICIT)		1,225.92	0.00	100.0	14,711.00	23,300.27	58.3

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BERWYN PARK DISTRICT
DETAILED REVENUE & EXPENSE REPORT
BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 5 PERIODS ENDING MAY 31, 2024

PAGE: 1
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FUND: Liability

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
Non Departmental REVENUES							
Non Park							
Taxes							
23-00-00-40-400	Real Estate Taxes	4,872.33	0.00	100.0	58,468.00	28,836.61	(50.6)
TOTAL Taxes		4,872.33	0.00	100.0	58,468.00	28,836.61	(50.6)
Miscellaneous							
23-00-00-49-494	PDRMA Safety Rebate	41.67	0.00	100.0	500.00	0.00	100.0
TOTAL Miscellaneous		41.67	0.00	100.0	500.00	0.00	100.0
TOTAL Non Park		4,914.00	0.00	100.0	58,968.00	28,836.61	(51.1)
TOTAL REVENUES: Non Departmental		4,914.00	0.00	100.0	58,968.00	28,836.61	(51.1)
Non Departmental EXPENSES							
Non Park							
Personal Services and Benefits							
23-00-00-50-500	Full Time Salaries	750.00	0.00	100.0	9,000.00	0.00	100.0
23-00-00-50-540	Unemployment-Reimbursement	0.00	0.00	0.0	0.00	0.00	0.0
23-00-00-50-546	Safety Incentive	166.67	0.00	100.0	2,000.00	0.00	100.0
TOTAL Personal Services and Benefits		916.67	0.00	100.0	11,000.00	0.00	100.0
Professional Services							
23-00-00-51-551	Special Projects	166.67	0.00	100.0	2,000.00	0.00	100.0
TOTAL Professional Services		166.67	0.00	100.0	2,000.00	0.00	100.0
Contractual Services							
23-00-00-52-627	Property & Casualty Insurance	3,083.33	0.00	100.0	37,000.00	0.00	100.0
23-00-00-52-629	Background Checks	166.67	0.00	100.0	2,000.00	304.50	84.7
TOTAL Contractual Services		3,250.00	0.00	100.0	39,000.00	304.50	99.2
Professional Development							
23-00-00-54-700	Staff Training and Testing	208.33	0.00	100.0	2,500.00	0.00	100.0
TOTAL Professional Development		208.33	0.00	100.0	2,500.00	0.00	100.0
Materials and Supplies							
23-00-00-55-750	Equipment and Safety Supplies	2,500.00	0.00	100.0	2,500.00	0.00	100.0
23-00-00-55-795	First Aid Kit Supplies	62.50	0.00	100.0	750.00	0.00	100.0

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BERWYN PARK DISTRICT
DETAILED REVENUE & EXPENSE REPORT
BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 5 PERIODS ENDING MAY 31, 2024

PAGE: 2
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FUND: Liability

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
<hr/>							
TOTAL Materials and Supplies		2,562.50	0.00	100.0	3,250.00	0.00	100.0
TOTAL Non Park		7,104.17	0.00	100.0	57,750.00	304.50	99.4
TOTAL EXPENSES: Non Departmental		7,104.17	0.00	100.0	57,750.00	304.50	99.4
<hr/>							
TOTAL FUND REVENUES		4,914.00	0.00	100.0	58,968.00	28,836.61	(51.1)
TOTAL FUND EXPENSES		7,104.17	0.00	100.0	57,750.00	304.50	99.4
FUND SURPLUS (DEFICIT)		(2,190.17)	0.00	100.0	1,218.00	28,532.11	2242.5

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BERWYN PARK DISTRICT
DETAILED REVENUE & EXPENSE REPORT
BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 5 PERIODS ENDING MAY 31, 2024

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FUND: Audit

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
Non Departmental							
REVENUES							
Non Park							
Taxes							
24-00-00-40-400	Real Estate Taxes	2,007.00	0.00	100.0	24,084.00	12,688.11	(47.3)
TOTAL Taxes		2,007.00	0.00	100.0	24,084.00	12,688.11	(47.3)
TOTAL Non Park		2,007.00	0.00	100.0	24,084.00	12,688.11	(47.3)
TOTAL REVENUES: Non Departmental		2,007.00	0.00	100.0	24,084.00	12,688.11	(47.3)
Non Departmental							
EXPENSES							
Non Park							
Professional Services							
24-00-00-51-550	Audit Fees	1,500.00	0.00	100.0	18,000.00	5,900.00	67.2
24-00-00-51-560	Accounting Service Fees	500.00	0.00	100.0	6,000.00	0.00	100.0
TOTAL Professional Services		2,000.00	0.00	100.0	24,000.00	5,900.00	75.4
TOTAL Non Park		2,000.00	0.00	100.0	24,000.00	5,900.00	75.4
TOTAL EXPENSES: Non Departmental		2,000.00	0.00	100.0	24,000.00	5,900.00	75.4
TOTAL FUND REVENUES		2,007.00	0.00	100.0	24,084.00	12,688.11	(47.3)
TOTAL FUND EXPENSES		2,000.00	0.00	100.0	24,000.00	5,900.00	75.4
FUND SURPLUS (DEFICIT)		7.00	0.00	100.0	84.00	6,788.11	7981.0

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BERWYN PARK DISTRICT
DETAILED REVENUE & EXPENSE REPORT
BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 5 PERIODS ENDING MAY 31, 2024

PAGE: 1
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FUND: Security and Safety

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
Non Departmental							
REVENUES							
Non Park							
Taxes							
25-00-00-40-400	Real Estate Taxes	1,506.00	0.00	100.0	18,072.00	8,913.14	(50.6)
TOTAL Taxes		1,506.00	0.00	100.0	18,072.00	8,913.14	(50.6)
TOTAL Non Park		1,506.00	0.00	100.0	18,072.00	8,913.14	(50.6)
TOTAL REVENUES: Non Departmental		1,506.00	0.00	100.0	18,072.00	8,913.14	(50.6)
Non Departmental							
EXPENSES							
Non Park							
Personal Services and Benefits							
25-00-00-50-505	City Services	1,166.67	0.00	100.0	14,000.00	0.00	100.0
TOTAL Personal Services and Benefits		1,166.67	0.00	100.0	14,000.00	0.00	100.0
Contractual Services							
25-00-00-52-615	Equipment Maintenance	166.67	0.00	100.0	2,000.00	0.00	100.0
TOTAL Contractual Services		166.67	0.00	100.0	2,000.00	0.00	100.0
Materials and Supplies							
25-00-00-55-750	New Equipment	166.67	0.00	100.0	2,000.00	0.00	100.0
TOTAL Materials and Supplies		166.67	0.00	100.0	2,000.00	0.00	100.0
TOTAL Non Park		1,500.01	0.00	100.0	18,000.00	0.00	100.0
TOTAL EXPENSES: Non Departmental		1,500.01	0.00	100.0	18,000.00	0.00	100.0
TOTAL FUND REVENUES		1,506.00	0.00	100.0	18,072.00	8,913.14	(50.6)
TOTAL FUND EXPENSES		1,500.01	0.00	100.0	18,000.00	0.00	100.0
FUND SURPLUS (DEFICIT)		5.99	0.00	100.0	72.00	8,913.14	2279.3

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BERWYN PARK DISTRICT
DETAILED REVENUE & EXPENSE REPORT
BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 5 PERIODS ENDING MAY 31, 2024

PAGE: 1
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FUND: Special Recreation

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
Non Departmental							
REVENUES							
Non Park							
Taxes							
26-00-00-40-400	Real Estate Taxes	15,965.00	0.00	100.0	191,580.00	94,584.11	(50.6)
TOTAL Taxes		15,965.00	0.00	100.0	191,580.00	94,584.11	(50.6)
TOTAL Non Park		15,965.00	0.00	100.0	191,580.00	94,584.11	(50.6)
TOTAL REVENUES: Non Departmental		15,965.00	0.00	100.0	191,580.00	94,584.11	(50.6)
Non Departmental							
EXPENSES							
Non Park							
Personal Services and Benefits							
26-00-00-50-500	Wages-Full time salaries	1,983.25	0.00	100.0	23,799.00	0.00	100.0
26-00-00-50-505	Wages-Inclusion	833.33	0.00	100.0	10,000.00	0.00	100.0
TOTAL Personal Services and Benefits		2,816.58	0.00	100.0	33,799.00	0.00	100.0
Contractual Services							
26-00-00-52-645	WSSRA Contribution	12,666.67	0.00	100.0	152,000.00	35,118.50	76.9
TOTAL Contractual Services		12,666.67	0.00	100.0	152,000.00	35,118.50	76.9
Materials and Supplies							
26-00-00-55-799	Special Recreation Expenditure	208.33	0.00	100.0	2,500.00	0.00	100.0
TOTAL Materials and Supplies		208.33	0.00	100.0	2,500.00	0.00	100.0
Capital Outlay							
26-00-00-56-805	ADA Improvements	208.33	0.00	100.0	2,500.00	0.00	100.0
TOTAL Capital Outlay		208.33	0.00	100.0	2,500.00	0.00	100.0
TOTAL Non Park		15,899.91	0.00	100.0	190,799.00	35,118.50	81.5
TOTAL EXPENSES: Non Departmental		15,899.91	0.00	100.0	190,799.00	35,118.50	81.5
TOTAL FUND REVENUES		15,965.00	0.00	100.0	191,580.00	94,584.11	(50.6)
TOTAL FUND EXPENSES		15,899.91	0.00	100.0	190,799.00	35,118.50	81.5
FUND SURPLUS (DEFICIT)		65.09	0.00	100.0	781.00	59,465.61	7514.0

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BERWYN PARK DISTRICT
DETAILED REVENUE & EXPENSE REPORT
BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 5 PERIODS ENDING MAY 31, 2024

PAGE: 1
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FUND: Debt Service

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
Non Departmental							
REVENUES							
Non Park							
Taxes							
31-00-00-40-400	Real Estate Taxes	23,716.92	0.00	100.0	284,603.00	140,512.97	(50.6)
TOTAL Taxes		23,716.92	0.00	100.0	284,603.00	140,512.97	(50.6)
TOTAL Non Park		23,716.92	0.00	100.0	284,603.00	140,512.97	(50.6)
TOTAL REVENUES: Non Departmental		23,716.92	0.00	100.0	284,603.00	140,512.97	(50.6)
Non Departmental							
EXPENSES							
Non Park							
Debt Service							
31-00-00-58-903	Principal Payment	17,708.33	0.00	100.0	212,500.00	0.00	100.0
31-00-00-58-905	Interest Payment	5,920.83	31,526.75	(432.4)	71,050.00	31,526.75	55.6
31-00-00-58-915	Paying Agent Fees	83.33	0.00	100.0	1,000.00	0.00	100.0
TOTAL Debt Service		23,712.49	31,526.75	(32.9)	284,550.00	31,526.75	88.9
TOTAL Non Park		23,712.49	31,526.75	(32.9)	284,550.00	31,526.75	88.9
TOTAL EXPENSES: Non Departmental		23,712.49	31,526.75	(32.9)	284,550.00	31,526.75	88.9
TOTAL FUND REVENUES		23,716.92	0.00	100.0	284,603.00	140,512.97	(50.6)
TOTAL FUND EXPENSES		23,712.49	31,526.75	(32.9)	284,550.00	31,526.75	88.9
FUND SURPLUS (DEFICIT)		4.43	(31,526.75)	(1764.7)	53.00	108,986.22	5534.3

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BERWYN PARK DISTRICT
DETAILED REVENUE & EXPENSE REPORT
BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 5 PERIODS ENDING MAY 31, 2024

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FUND: Capital Projects

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
Non Departmental							
REVENUES							
Non Park							
Grants							
41-00-00-44-460	Grant Revenue	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL Grants		0.00	0.00	0.0	0.00	0.00	0.0
Miscellaneous							
41-00-00-49-496	Bond Proceeds	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL Miscellaneous		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL Non Park		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL REVENUES: Non Departmental		0.00	0.00	0.0	0.00	0.00	0.0
Non Departmental							
EXPENSES							
Non Park							
Contractual Services							
41-00-00-52-649	Bank Fees	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL Contractual Services		0.00	0.00	0.0	0.00	0.00	0.0
Capital Outlay							
41-00-00-56-832	Capital Projects	13,166.67	2,400.00	81.7	158,000.00	52,436.68	66.8
TOTAL Capital Outlay		13,166.67	2,400.00	81.7	158,000.00	52,436.68	66.8
TOTAL Non Park		13,166.67	2,400.00	81.7	158,000.00	52,436.68	66.8
TOTAL EXPENSES: Non Departmental		13,166.67	2,400.00	81.7	158,000.00	52,436.68	66.8
TOTAL FUND REVENUES		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL FUND EXPENSES		13,166.67	2,400.00	81.7	158,000.00	52,436.68	66.8
FUND SURPLUS (DEFICIT)		(13,166.67)	(2,400.00)	(81.7)	(158,000.00)	(52,436.68)	(66.8)

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FUND: Recreation Administration

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
Non Departmental							
REVENUES							
Non Park							
--- UNDEFINED CODE ---							
50-00-00-10-101	Cntr.Act.for refunds	0.00	0.00	0.0	0.00	(267.00)	100.0
TOTAL --- UNDEFINED CODE ---		0.00	0.00	0.0	0.00	(267.00)	100.0
Taxes							
50-00-00-40-400	Property Taxes	42,866.58	0.00	100.0	514,399.00	273,790.59	(46.7)
TOTAL Taxes		42,866.58	0.00	100.0	514,399.00	273,790.59	(46.7)
TOTAL Non Park		42,866.58	0.00	100.0	514,399.00	273,523.59	(46.8)
TOTAL REVENUES: Non Departmental		42,866.58	0.00	100.0	514,399.00	273,523.59	(46.8)
Administration							
REVENUES							
Non Park							
Charges for Services							
50-01-00-41-474	Advertising	125.00	0.00	100.0	1,500.00	0.00	100.0
TOTAL Charges for Services		125.00	0.00	100.0	1,500.00	0.00	100.0
Sponsorships							
50-01-00-46-477	Community Event Fees	0.00	0.00	0.0	0.00	0.00	0.0
50-01-00-46-480	Sponsorships	41.67	0.00	100.0	500.00	50.00	(90.0)
TOTAL Sponsorships		41.67	0.00	100.0	500.00	50.00	(90.0)
Miscellaneous							
50-01-00-49-494	PDRMA incent/Reimbursement	41.67	0.00	100.0	500.00	0.00	100.0
TOTAL Miscellaneous		41.67	0.00	100.0	500.00	0.00	100.0
TOTAL Non Park		208.34	0.00	100.0	2,500.00	50.00	(98.0)
TOTAL REVENUES: Administration		208.34	0.00	100.0	2,500.00	50.00	(98.0)
Special Events							
REVENUES							
Non Park							
Sponsorships							
50-10-00-46-477	Community Event Fees	41.67	0.00	100.0	500.00	0.00	100.0
50-10-00-46-485	Back to School Event	166.67	0.00	100.0	2,000.00	0.00	100.0
TOTAL Sponsorships		208.34	0.00	100.0	2,500.00	0.00	100.0

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FUND: Recreation Administration

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
TOTAL Non Park		208.34	0.00	100.0	2,500.00	0.00	100.0
TOTAL REVENUES: Special Events		208.34	0.00	100.0	2,500.00	0.00	100.0
Administration							
EXPENSES							
Non Park							
Personal Services and Benefits							
50-01-00-50-477	Wages-Community Event Staff	166.67	0.00	100.0	2,000.00	136.24	93.1
50-01-00-50-485	Wages-Back to School	291.67	0.00	100.0	3,500.00	0.00	100.0
50-01-00-50-500	Wages-Full Time Salary	11,325.00	0.00	100.0	135,900.00	56,755.60	58.2
50-01-00-50-501	Wages-Marketing	4,166.67	0.00	100.0	50,000.00	15,731.20	68.5
50-01-00-50-505	Wages-Front Desk	3,125.00	0.00	100.0	37,500.00	8,910.40	76.2
50-01-00-50-510	PDRMA Health Insurance	8,891.67	8,601.32	3.2	106,700.00	33,472.56	68.6
50-01-00-50-545	Mileage Reimbursement	25.00	0.00	100.0	300.00	0.00	100.0
50-01-00-50-606	Wages-Concerts	25.00	0.00	100.0	300.00	0.00	100.0
TOTAL Personal Services and Benefits		28,016.68	8,601.32	69.3	336,200.00	115,006.00	65.7
Professional Services							
50-01-00-51-551	Special Projects	250.00	0.00	100.0	3,000.00	0.00	100.0
50-01-00-51-585	Computer IT Consultant	1,416.67	0.00	100.0	17,000.00	3,630.00	78.6
TOTAL Professional Services		1,666.67	0.00	100.0	20,000.00	3,630.00	81.8
Contractual Services							
50-01-00-52-610	Computer Software and License	625.00	0.00	100.0	7,500.00	395.99	94.7
50-01-00-52-611	Job Posting	41.67	0.00	100.0	500.00	0.00	100.0
50-01-00-52-612	Print & Distribution of Inform	666.67	0.00	100.0	8,000.00	68.00	99.1
50-01-00-52-617	Photo Copier service & lease	333.33	152.28	54.3	4,000.00	813.38	79.6
50-01-00-52-641	Telephone and Internet	883.33	424.24	51.9	10,600.00	3,259.07	69.2
50-01-00-52-643	Other Contractual	333.33	0.00	100.0	4,000.00	170.00	95.7
50-01-00-52-644	Cell Phones	100.00	0.00	100.0	1,200.00	0.00	100.0
50-01-00-52-649	Credit Card Fees	750.00	0.00	100.0	9,000.00	3,140.38	65.1
50-01-00-52-721	Memberships/Subscriptions	250.00	0.00	100.0	3,000.00	0.00	100.0
TOTAL Contractual Services		3,983.33	576.52	85.5	47,800.00	7,846.82	83.5
Repairs and Maintenance							
50-01-00-53-655	Equipment Maintenance	41.67	0.00	100.0	500.00	0.00	100.0
TOTAL Repairs and Maintenance		41.67	0.00	100.0	500.00	0.00	100.0
Professional Development							
50-01-00-54-700	Professional Development	416.67	0.00	100.0	5,000.00	1,666.21	66.6

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FUND: Recreation Administration

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
Administration							
EXPENSES							
Non Park							
50-01-00-54-720	Professional Development Dues & Licensing Fees	1,041.67	0.00	100.0	12,500.00	6,907.32	44.7
TOTAL Professional Development		1,458.34	0.00	100.0	17,500.00	8,573.53	51.0
Materials and Supplies							
50-01-00-55-750	New Office Equipment	166.67	0.00	100.0	2,000.00	0.00	100.0
50-01-00-55-761	Marketing and Promotions	333.33	0.00	100.0	4,000.00	598.14	85.0
50-01-00-55-785	Staff Apparel	83.33	0.00	100.0	1,000.00	0.00	100.0
50-01-00-55-790	Office Supplies	166.67	0.00	100.0	2,000.00	418.04	79.1
50-01-00-55-796	Staff Appreciation	62.50	0.00	100.0	750.00	0.00	100.0
TOTAL Materials and Supplies		812.50	0.00	100.0	9,750.00	1,016.18	89.5
TOTAL Non Park		35,979.19	9,177.84	74.4	431,750.00	136,072.53	68.4
TOTAL EXPENSES: Administration		35,979.19	9,177.84	74.4	431,750.00	136,072.53	68.4
Building and Grounds							
EXPENSES							
Non Park							
Contractual Services							
50-02-00-52-630	Scavenger Service	666.67	0.00	100.0	8,000.00	993.81	87.5
50-02-00-52-637	Utilities-Natural Gas	1,395.83	722.73	48.2	16,750.00	4,512.00	73.0
50-02-00-52-638	Utilities-Electric	1,833.33	1,346.28	26.5	22,000.00	5,479.39	75.0
50-02-00-52-639	Utilities-Water	1,250.00	0.00	100.0	15,000.00	896.80	94.0
50-02-00-52-640	Facility Alarms	291.67	133.41	54.2	3,500.00	1,681.33	51.9
TOTAL Contractual Services		5,437.50	2,202.42	59.5	65,250.00	13,563.33	79.2
TOTAL Non Park		5,437.50	2,202.42	59.5	65,250.00	13,563.33	79.2
TOTAL EXPENSES: Building and Grounds		5,437.50	2,202.42	59.5	65,250.00	13,563.33	79.2
Special Events							
EXPENSES							
Non Park							
Personal Services and Benefits							
50-10-00-50-485	Back to School Event	191.67	0.00	100.0	2,300.00	0.00	100.0
TOTAL Personal Services and Benefits		191.67	0.00	100.0	2,300.00	0.00	100.0
Contractual Services							
50-10-00-52-614	Concerts Vendors	1,000.00	0.00	100.0	12,000.00	0.00	100.0

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FUND: Recreation Administration

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
TOTAL Contractual Services		1,000.00	0.00	100.0	12,000.00	0.00	100.0
Material and Supplies							
50-10-00-55-606	Concert Supplies	250.00	0.00	100.0	3,000.00	0.00	100.0
50-10-00-55-795	Recreation Supplies	41.67	0.00	100.0	500.00	0.00	100.0
50-10-00-55-796	Community Event Supplies	333.33	0.00	100.0	4,000.00	981.95	75.4
TOTAL Material and Supplies		625.00	0.00	100.0	7,500.00	981.95	86.9
TOTAL Non Park		1,816.67	0.00	100.0	21,800.00	981.95	95.5
TOTAL EXPENSES: Special Events		1,816.67	0.00	100.0	21,800.00	981.95	95.5
TOTAL FUND REVENUES		43,283.26	0.00	100.0	519,399.00	273,573.59	(47.3)
TOTAL FUND EXPENSES		43,233.36	11,380.26	73.6	518,800.00	150,617.81	70.9
FUND SURPLUS (DEFICIT)		49.90	(11,380.26)	(2906.1)	599.00	122,955.78	426.8

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FUND: Rec. Program Youth & Teen

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
Youth Programming							
REVENUES							
Non Park							
Charges for Services							
51-16-00-41-410	Preschool	250.00	0.00	100.0	3,000.00	0.00	100.0
51-16-00-41-415	Early Childhood Programs	708.33	0.00	100.0	8,500.00	4,070.63	(52.1)
51-16-00-41-420	Youth Programs	2,000.00	0.00	100.0	24,000.00	8,832.50	(63.2)
51-16-00-41-425	Teen Programs	125.00	0.00	100.0	1,500.00	0.00	100.0
51-16-00-41-430	Summer Day Camp	4,583.33	0.00	100.0	55,000.00	11,707.00	(78.7)
51-16-00-41-435	New Programs	416.67	0.00	100.0	5,000.00	100.00	(98.0)
TOTAL Charges for Services		8,083.33	0.00	100.0	97,000.00	24,710.13	(74.5)
Sponsorship							
51-16-00-46-480	Sponsorships	41.67	0.00	100.0	500.00	0.00	100.0
TOTAL Sponsorship		41.67	0.00	100.0	500.00	0.00	100.0
TOTAL Non Park		8,125.00	0.00	100.0	97,500.00	24,710.13	(74.6)
TOTAL REVENUES: Youth Programming		8,125.00	0.00	100.0	97,500.00	24,710.13	(74.6)
Youth Programming							
EXPENSES							
Non Park							
Personal Services and Benefits							
51-16-00-50-505	Wages-Preschool	125.00	0.00	100.0	1,500.00	0.00	100.0
51-16-00-50-506	Wages-Early Childhood Programs	16.67	0.00	100.0	200.00	1,095.00	(447.5)
51-16-00-50-507	Wages-Youth Programs	166.67	0.00	100.0	2,000.00	569.67	71.5
51-16-00-50-508	Wages-Teen Programs	20.83	0.00	100.0	250.00	0.00	100.0
51-16-00-50-509	Wages-Summer Day Camp	3,333.33	0.00	100.0	40,000.00	0.00	100.0
TOTAL Personal Services and Benefits		3,662.50	0.00	100.0	43,950.00	1,664.67	96.2
Contractual Services							
51-16-00-52-415	Early Child Program Contracts	500.00	0.00	100.0	6,000.00	1,252.02	79.1
51-16-00-52-420	Youth Program Contracts	1,333.33	0.00	100.0	16,000.00	12,904.70	19.3
51-16-00-52-430	Summer Day Camp Trips	416.67	748.00	(79.5)	5,000.00	1,524.68	69.5
TOTAL Contractual Services		2,250.00	748.00	66.7	27,000.00	15,681.40	41.9
Material and Supplies							
51-16-00-55-410	Preschool Supplies	41.67	0.00	100.0	500.00	0.00	100.0
51-16-00-55-415	Early Childhood Program Suppli	41.67	0.00	100.0	500.00	274.51	45.1
51-16-00-55-420	Youth Program Supplies	83.33	0.00	100.0	1,000.00	70.98	92.9
51-16-00-55-425	Teen Program Supplies	83.33	0.00	100.0	1,000.00	0.00	100.0

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FUND: Rec. Program Youth & Teen

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE

Youth Programming							
EXPENSES							
Non Park							
Material and Supplies							
51-16-00-55-430	Summer Day Camp Supplies	83.33	0.00	100.0	1,000.00	0.00	100.0
51-16-00-55-431	Summer Camp Shirts	91.67	0.00	100.0	1,100.00	0.00	100.0
51-16-00-55-432	Summer Camp Food	41.67	0.00	100.0	500.00	0.00	100.0
51-16-00-55-435	New Program Expenses	250.00	0.00	100.0	3,000.00	222.86	92.5

TOTAL Material and Supplies		716.67	0.00	100.0	8,600.00	568.35	93.3
TOTAL Non Park		6,629.17	748.00	88.7	79,550.00	17,914.42	77.4
TOTAL EXPENSES: Youth Programming		6,629.17	748.00	88.7	79,550.00	17,914.42	77.4
TOTAL FUND REVENUES		8,125.00	0.00	100.0	97,500.00	24,710.13	(74.6)
TOTAL FUND EXPENSES		6,629.17	748.00	88.7	79,550.00	17,914.42	77.4
FUND SURPLUS (DEFICIT)		1,495.83	(748.00)	(150.0)	17,950.00	6,795.71	(62.1)

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FUND: Athletics Programs

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
Athletics							
REVENUES							
Non Park							
Charges for Services							
52-09-00-41-420	Youth Soccer	4,166.67	0.00	100.0	50,000.00	21,325.00	(57.3)
52-09-00-41-425	Futsal	712.50	0.00	100.0	8,550.00	5,440.00	(36.3)
52-09-00-41-430	Youth Baseball	356.25	0.00	100.0	4,275.00	400.00	(90.6)
52-09-00-41-435	Athletic Camps	250.00	0.00	100.0	3,000.00	0.00	100.0
52-09-00-41-440	Yth Athletic Contract Programs	416.67	(15.00)	(103.6)	5,000.00	3,745.00	(25.1)
52-09-00-41-450	Adult Athletics	41.67	0.00	100.0	500.00	640.00	28.0
52-09-00-41-455	Adult Athletic Contract Progra	41.67	0.00	100.0	500.00	0.00	100.0
52-09-00-41-460	Adult Athletic Events	8.33	0.00	100.0	100.00	0.00	100.0
52-09-00-41-465	New Programs	41.67	0.00	100.0	500.00	0.00	100.0
52-09-00-41-470	Youth Athletic Special Event	416.67	0.00	100.0	5,000.00	2,400.00	(52.0)
TOTAL Charges for Services		6,452.10	(15.00)	(100.2)	77,425.00	33,950.00	(56.1)
Sponsorships							
52-09-00-46-480	Sponsorships	41.67	0.00	100.0	500.00	0.00	100.0
TOTAL Sponsorships		41.67	0.00	100.0	500.00	0.00	100.0
TOTAL Non Park		6,493.77	(15.00)	(100.2)	77,925.00	33,950.00	(56.4)
TOTAL REVENUES: Athletics		6,493.77	(15.00)	(100.2)	77,925.00	33,950.00	(56.4)
Athletics							
EXPENSES							
Non Park							
Personal Services and Benefits							
52-09-00-50-505	Wages-Youth Soccer	833.33	0.00	100.0	10,000.00	1,125.75	88.7
52-09-00-50-506	Wages-Youth Futsal	166.67	0.00	100.0	2,000.00	1,999.45	0.0
52-09-00-50-507	Wages-Youth Baseball	100.00	0.00	100.0	1,200.00	0.00	100.0
52-09-00-50-508	Wages-Athletic Camps	41.67	0.00	100.0	500.00	0.00	100.0
52-09-00-50-509	Wages-Adult Athletics	8.33	0.00	100.0	100.00	0.00	100.0
52-09-00-50-510	Wages-Adult Athletic Events	8.33	0.00	100.0	100.00	0.00	100.0
TOTAL Personal Services and Benefits		1,158.33	0.00	100.0	13,900.00	3,125.20	77.5
Material and Supplies							
52-09-00-55-420	Youth Soccer Program Expenses	458.33	0.00	100.0	5,500.00	650.00	88.1
52-09-00-55-421	Youth Soccer Uniforms	1,250.00	0.00	100.0	15,000.00	5,184.00	65.4
52-09-00-55-422	Youth Soccer Awards	208.33	0.00	100.0	2,500.00	872.92	65.0
52-09-00-55-423	Soccer Recognition Banquet	250.00	0.00	100.0	3,000.00	0.00	100.0
52-09-00-55-425	Youth Futsal Program Expenses	208.33	0.00	100.0	2,500.00	979.00	60.8
52-09-00-55-426	Futsal Uniforms	250.00	0.00	100.0	3,000.00	0.00	100.0

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FUND: Athletics Programs

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE

Athletics							
EXPENSES							
Non Park							
Material and Supplies							
52-09-00-55-430	Youth Baseball Program Expense	83.33	0.00	100.0	1,000.00	0.00	100.0
52-09-00-55-431	Youth Baseball Uniforms	83.33	0.00	100.0	1,000.00	0.00	100.0
52-09-00-55-432	Youth Baseball Awards	41.67	0.00	100.0	500.00	0.00	100.0
52-09-00-55-435	Athletic Camp Program Expenses	83.33	0.00	100.0	1,000.00	0.00	100.0
52-09-00-55-440	Youth Ath. Contract Prog Expen	333.33	0.00	100.0	4,000.00	0.00	100.0
52-09-00-55-450	Adult Athletic Program Expense	16.67	0.00	100.0	200.00	128.19	35.9
52-09-00-55-455	Adult Ath. Contract Prog expen	25.00	0.00	100.0	300.00	0.00	100.0
52-09-00-55-460	Adult Event Program Expenses	4.17	0.00	100.0	50.00	0.00	100.0
52-09-00-55-465	New Program Expenses	29.17	0.00	100.0	350.00	0.00	100.0
52-09-00-55-470	Youth Athletic Special Event	333.33	0.00	100.0	4,000.00	2,000.00	50.0

TOTAL Material and Supplies		3,658.32	0.00	100.0	43,900.00	9,814.11	77.6
TOTAL Non Park		4,816.65	0.00	100.0	57,800.00	12,939.31	77.6
TOTAL EXPENSES: Athletics		4,816.65	0.00	100.0	57,800.00	12,939.31	77.6
TOTAL FUND REVENUES		6,493.77	(15.00)	(100.2)	77,925.00	33,950.00	(56.4)
TOTAL FUND EXPENSES		4,816.65	0.00	100.0	57,800.00	12,939.31	77.6
FUND SURPLUS (DEFICIT)		1,677.12	(15.00)	(100.8)	20,125.00	21,010.69	4.4

DATE: 05/03/2024
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BERWYN PARK DISTRICT
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BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 5 PERIODS ENDING MAY 31, 2024

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FUND: Rec. Program Adults

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE

Adults							
REVENUES							
Non Park							
Charges for Services							
53-12-00-41-600	Adult Programs	250.00	0.00	100.0	3,000.00	1,440.00	(52.0)
53-12-00-41-610	Active Adult Programs	250.00	0.00	100.0	3,000.00	90.00	(97.0)
53-12-00-41-615	Adult Day Trips	533.33	(120.00)	(122.5)	6,400.00	3,024.00	(52.7)
53-12-00-41-620	Extended Adult Trips	6,083.33	0.00	100.0	73,000.00	26,525.00	(63.6)
53-12-00-41-625	Adult Lunches	83.33	0.00	100.0	1,000.00	582.00	(41.8)
53-12-00-41-630	New Programs	125.00	0.00	100.0	1,500.00	65.00	(95.6)

TOTAL Charges for Services		7,324.99	(120.00)	(101.6)	87,900.00	31,726.00	(63.9)
TOTAL Non Park		7,324.99	(120.00)	(101.6)	87,900.00	31,726.00	(63.9)
TOTAL REVENUES: Adults		7,324.99	(120.00)	(101.6)	87,900.00	31,726.00	(63.9)

Adults							
EXPENSES							
Non Park							
Personal Services and Benefits							
53-12-00-50-505	Wages-Adult Programs	8.33	0.00	100.0	100.00	0.00	100.0
53-12-00-50-506	Wages-Active Adult Programs	8.33	0.00	100.0	100.00	0.00	100.0
53-12-00-50-507	Wages-Adult Day Trips	8.33	0.00	100.0	100.00	0.00	100.0
53-12-00-50-508	Wages-Extended Adult Trips	8.33	0.00	100.0	100.00	0.00	100.0
53-12-00-50-509	Wages-Adult Lunches	8.33	0.00	100.0	100.00	0.00	100.0
53-12-00-50-510	Wages-New Programs	8.33	0.00	100.0	100.00	0.00	100.0

TOTAL Personal Services and Benefits		49.98	0.00	100.0	600.00	0.00	100.0

Contractual Services							
53-12-00-52-600	Adult Program Contracts Expens	200.00	0.00	100.0	2,400.00	0.00	100.0
53-12-00-52-610	Active Adult Contract Expense	200.00	0.00	100.0	2,400.00	433.00	81.9
53-12-00-52-616	Adult Day Trips Tickets	83.33	0.00	100.0	1,000.00	0.00	100.0
53-12-00-52-617	Adult Day Trips Meals	83.33	0.00	100.0	1,000.00	1,140.86	(14.0)
53-12-00-52-618	Adult Day Trip Transportation	333.33	780.00	(134.0)	4,000.00	780.00	80.5
53-12-00-52-620	Extended Trip Contract Expense	5,916.67	0.00	100.0	71,000.00	0.00	100.0
53-12-00-52-625	Adult Lunches Restaurants	33.33	0.00	100.0	400.00	21.50	94.6

TOTAL Contractual Services		6,849.99	780.00	88.6	82,200.00	2,375.36	97.1

Material and Supplies							
53-12-00-55-600	Adult Programs Expense	16.67	0.00	100.0	200.00	0.00	100.0
53-12-00-55-610	Active Adult Program Expense	16.67	0.00	100.0	200.00	0.00	100.0
53-12-00-55-630	New Program Expenses	83.33	0.00	100.0	1,000.00	358.30	64.1

TOTAL Material and Supplies		116.67	0.00	100.0	1,400.00	358.30	74.4

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FUND: Rec. Program Adults

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
TOTAL Non Park		7,016.64	780.00	88.8	84,200.00	2,733.66	96.7
TOTAL EXPENSES: Adults		7,016.64	780.00	88.8	84,200.00	2,733.66	96.7
TOTAL FUND REVENUES		7,324.99	(120.00)	(101.6)	87,900.00	31,726.00	(63.9)
TOTAL FUND EXPENSES		7,016.64	780.00	88.8	84,200.00	2,733.66	96.7
FUND SURPLUS (DEFICIT)		308.35	(900.00)	(391.8)	3,700.00	28,992.34	683.5

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FUND: Recreation Special Events

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
Special Events							
REVENUES							
Non Park							
Sponsorship							
54-10-00-46-410	Brewfest	1,666.67	0.00	100.0	20,000.00	0.00	100.0
54-10-00-46-420	Halloween Events	83.33	0.00	100.0	1,000.00	0.00	100.0
54-10-00-46-430	Winter Events	458.33	0.00	100.0	5,500.00	0.00	100.0
54-10-00-46-440	Spring Events	166.67	0.00	100.0	2,000.00	230.00	(88.5)
54-10-00-46-450	Summer Events	166.67	(175.00)	(205.0)	2,000.00	75.00	(96.2)
54-10-00-46-460	New Events	83.33	0.00	100.0	1,000.00	0.00	100.0
54-10-00-46-480	Sponsorships	416.67	0.00	100.0	5,000.00	0.00	100.0
TOTAL Sponsorship		3,041.67	(175.00)	(105.7)	36,500.00	305.00	(99.1)
TOTAL Non Park		3,041.67	(175.00)	(105.7)	36,500.00	305.00	(99.1)
TOTAL REVENUES: Special Events		3,041.67	(175.00)	(105.7)	36,500.00	305.00	(99.1)
Special Events							
EXPENSES							
Non Park							
Personal Services and Benefits							
54-10-00-50-505	Wages-Brewfest	100.00	0.00	100.0	1,200.00	0.00	100.0
54-10-00-50-506	Wages-Halloween Events	33.33	0.00	100.0	400.00	0.00	100.0
54-10-00-50-507	Wages-Winter Events	41.67	0.00	100.0	500.00	0.00	100.0
54-10-00-50-508	Wages-Spring Events	25.00	0.00	100.0	300.00	0.00	100.0
54-10-00-50-509	Wages-Summer Events	16.67	0.00	100.0	200.00	0.00	100.0
54-10-00-50-510	Wages-New Events	16.67	0.00	100.0	200.00	0.00	100.0
TOTAL Personal Services and Benefits		233.34	0.00	100.0	2,800.00	0.00	100.0
Material and Supplies							
54-10-00-55-410	Brewfest Supplies	83.33	0.00	100.0	1,000.00	0.00	100.0
54-10-00-55-411	Brewfest Shirts	175.00	0.00	100.0	2,100.00	0.00	100.0
54-10-00-55-412	Brewfest Beer Vendors	500.00	0.00	100.0	6,000.00	0.00	100.0
54-10-00-55-413	Beerfest Ice	75.00	0.00	100.0	900.00	0.00	100.0
54-10-00-55-414	Beerfest Fencing	341.67	0.00	100.0	4,100.00	0.00	100.0
54-10-00-55-415	Brewfest Toliets	116.67	0.00	100.0	1,400.00	0.00	100.0
54-10-00-55-416	Brewfest Entertainment	291.67	0.00	100.0	3,500.00	0.00	100.0
54-10-00-55-420	Halloween Event Supplies	41.67	0.00	100.0	500.00	0.00	100.0
54-10-00-55-421	Halloween Event Vendors	25.00	0.00	100.0	300.00	0.00	100.0
54-10-00-55-430	Winter Event Supplies	133.33	0.00	100.0	1,600.00	0.00	100.0
54-10-00-55-431	Winter Event Vendors	166.67	0.00	100.0	2,000.00	0.00	100.0
54-10-00-55-440	Spring Event Supplies	58.33	0.00	100.0	700.00	118.91	83.0
54-10-00-55-441	Spring Event Vendors	41.67	0.00	100.0	500.00	0.00	100.0
54-10-00-55-450	Summer Event Supplies	41.67	0.00	100.0	500.00	0.00	100.0

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FUND: Recreation Special Events

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
Special Events							
EXPENSES							
Non Park							
Material and Supplies							
54-10-00-55-451	Summer Event Vendors						
54-10-00-55-460	New Event Expenses	16.67	0.00	100.0	200.00	0.00	100.0
		25.00	0.00	100.0	300.00	0.00	100.0
TOTAL Material and Supplies							
TOTAL Non Park							
TOTAL EXPENSES: Special Events							
		2,133.35	0.00	100.0	25,600.00	118.91	99.5
		2,366.69	0.00	100.0	28,400.00	118.91	99.5
		2,366.69	0.00	100.0	28,400.00	118.91	99.5
TOTAL FUND REVENUES							
TOTAL FUND EXPENSES							
FUND SURPLUS (DEFICIT)							
		3,041.67	(175.00)	(105.7)	36,500.00	305.00	(99.1)
		2,366.69	0.00	100.0	28,400.00	118.91	99.5
		674.98	(175.00)	(125.9)	8,100.00	186.09	(97.7)

BERWYN PARK DISTRICT
DETAILED REVENUE & EXPENSE REPORT
BUDGET VS. ACTUAL WITH PERCENT VARIANCE
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FUND: Recreation Rentals

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
Rentals							
REVENUES							
Non Park							
Facility Rental							
55-13-00-43-450	Proksa Center Rentals	1,833.33	0.00	100.0	22,000.00	7,547.50	(65.6)
55-13-00-43-451	Liberty Center Rentals	1,250.00	0.00	100.0	15,000.00	2,415.00	(83.9)
55-13-00-43-452	Liberty Center with Alcohol	833.33	0.00	100.0	10,000.00	0.00	100.0
55-13-00-43-455	Athletic Fields	1,666.67	0.00	100.0	20,000.00	9,395.00	(53.0)
55-13-00-43-471	Park Rentals (Outdoors)	250.00	0.00	100.0	3,000.00	520.00	(82.6)
TOTAL Facility Rental		5,833.33	0.00	100.0	70,000.00	19,877.50	(71.6)
TOTAL Non Park		5,833.33	0.00	100.0	70,000.00	19,877.50	(71.6)
TOTAL REVENUES: Rentals		5,833.33	0.00	100.0	70,000.00	19,877.50	(71.6)
EXPENSES							
Non Park							
Taxes							
55-13-00-40-458	Taxes on Liquor	166.67	0.00	100.0	2,000.00	0.00	100.0
TOTAL Taxes		166.67	0.00	100.0	2,000.00	0.00	100.0
Personal Services and Benefits							
55-13-00-50-505	Wages-Rentals	1,500.00	0.00	100.0	18,000.00	2,855.46	84.1
TOTAL Personal Services and Benefits		1,500.00	0.00	100.0	18,000.00	2,855.46	84.1
Equipment Maintenance							
55-13-00-53-655	Equipment Maintenance	416.67	0.00	100.0	5,000.00	0.00	100.0
TOTAL Equipment Maintenance		416.67	0.00	100.0	5,000.00	0.00	100.0
Material and Supplies							
55-13-00-55-456	Liberty Supplies	166.67	0.00	100.0	2,000.00	0.00	100.0
55-13-00-55-457	Liquor License	195.83	0.00	100.0	2,350.00	0.00	100.0
55-13-00-55-458	Alcohol	666.67	0.00	100.0	8,000.00	0.00	100.0
55-13-00-55-753	New Equipment	250.00	0.00	100.0	3,000.00	0.00	100.0
55-13-00-55-795	Rental Supplies	83.33	0.00	100.0	1,000.00	10.98	98.9
TOTAL Material and Supplies		1,362.50	0.00	100.0	16,350.00	10.98	99.9
TOTAL Non Park		3,445.84	0.00	100.0	41,350.00	2,866.44	93.0
TOTAL EXPENSES: Rentals		3,445.84	0.00	100.0	41,350.00	2,866.44	93.0

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FUND: Recreation Rentals

ACCOUNT NUMBER	DESCRIPTION	MAY BUDGET	MAY ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE

TOTAL FUND REVENUES		5,833.33	0.00	100.0	70,000.00	19,877.50	(71.6)
TOTAL FUND EXPENSES		3,445.84	0.00	100.0	41,350.00	2,866.44	93.0
FUND SURPLUS (DEFICIT)		2,387.49	0.00	100.0	28,650.00	17,011.06	(40.6)

DATE: 05/07/2024
TO: The Board of Commissioners
FROM: Cathy Fallon and Cindy Hayes
RE: Policy and Personnel

- Fair Labor Standards Act: The Department of Labor has made a change to the federal overtime rule. Beginning July 1, 2024, an employee needs to make a minimum of \$43,888 to be considered non-exempt from overtime as of January 1, 2025, the salary requirement will be \$58,656. This will then be updated July 1, 2027, and every 3 years thereafter. It is thought that there will be legal challenges to this new ruling. As an agency we are evaluating how this will impact us and what changes we need to make. We are currently in the beginning stages of budget preparation and can look at a few financial scenarios internally.

From: IAPD Legal News <iapd-ilparks.org@shared1.ccsend.com>
Sent: Friday, April 26, 2024 11:02 AM
To: Cathy Fallon
Subject: U.S. Department of Labor Issues New Overtime Rule



#2-2024 -- April 26, 2024

TO: IAPD Members

FROM: Peter Murphy, J.D., CAE, IOM, IAPD President and CEO
Jason Anselment, IAPD General Counsel
Mitchell Remmert, Director of Advocacy & Strategic Initiatives

RE: U.S. Department of Labor Issues New Overtime Rule

The U.S. Department of Labor (DOL) has issued the highly anticipated new federal overtime rule for executive, administrative, and professional employees that it proposed last year and that was discussed at last fall's IAPD Legal Symposium as well as the IAPD/IPRA Soaring to News Heights Conference in January.

The [final rule formally published today](#) will raise the salary threshold for certain employees who are otherwise exempt from overtime to \$844 per week (equivalent to \$43,888 per year) beginning July 1, 2024.

Beginning, January 1, 2025, the threshold will be increased to \$1,128 per week (equivalent to \$58,656 per year).

This salary threshold will be automatically updated July 1, 2027, and every 3 years thereafter by "applying to available data the methodology used to set the salary level in effect at the time."

The U.S. DOL's frequently asked questions and answers [are available here](#). Additional information is [available through the U.S. DOL's website](#).

Although legal challenges to this rule are highly anticipated as in 2016 when the U.S. DOL attempted to implement a similar rule, it is still important to understand and prepare for these changes.

DATE: 5/07/2024
TO: The Board of Commissioners
FROM: Recreation Department
RE: Recreation

Athletics:

- We sold 140 tickets for our Night at the Chicago Fire .
- Tennis Academy started 4/22 - has 12 signed up.
- Beginnings of Disc golf has 6 signed up.
- Adult Tot soccer – has 15 signed up.

General Recreation:

- Tumbling & Gymnastics is full with 15 kids.
- Tinkergarten – has 11 signed up.
- Little Ninjas has 18 kids signed up – our max is 20
- Bishops Hill Winery – has 10 signed up.
- Summer Camp registration is doing great. We have a couple of weeks that only have 3-4 spots remaining in adventure camp.
- Since March 1st we've had 149 new accounts created in our system. Of those 113 have already signed up classes.

Marketing:

Social Media Insights

- We're up 20% on new people messaging us on facebook.
- Our Instagram reach is up 14%
- Our Instagram content interactions are up 46%

Calameo:

- Our Winter/Spring Guide, while active, got 10,418 views, which more than doubled our Fall guide's lifetime views of 4,493 (the trend seems to be that our views are at least doubling on each publication since Spring/Summer last year.)
- It's too early to say on our Summer Guide, how it's performing, but launch day(April 12) had a higher number of views (345) than any of our previous guide launches.
Winter/Spring 2024 (December 9 – 121 views)

Special Events:

- We have 10 vehicles confirmed for Touch-a-Truck.

DATE: 5/7/2024
TO: The Board of Commissioners
FROM: John Roberts, Superintendent of Parks and Facilities
RE: Department Report

Routine Maintenance

- Trash removal and collection of debris from all parks.
- Clean all facilities.
- Graffiti removal.
- Monthly inspections of vehicles, parks and facilities.
- Grass cutting (Tuesday & Wednesday) weather permitting.

Completed Projects

Project	Status	Completed Date
Summer Equipment Prep	Prepared all equipment	April 1, 2024
Proksa Park Slide	Slide installed	April 2, 2024
Mulch at playgrounds	Hessler Park	April 23, 2024
All Parks	Seeded and aerated	April 20, 2024
Mraz Fountain	Converted into a planter	April 30, 2024
Freedom Soccer Field	Repairs made	April 22, 2024
Tree planting	30 trees planted	April 28, 2024
Proksa Disc Golf	Seeded and aerated	April 20, 2024
Freedom Restroom	Decided to not use the graffiti resistant paint	N/A

Upcoming Projects

Project	Status	Anticipated Completed Date
Pond at Proksa Park	Install pumps and aerator	Estimated May 30, 2024, completion date. Dependent on availability of public works and electrician.
All Parks	Drinking fountains	May 10, 2024
Flower bed prep at all parks	Edging, removal of weeds, leaves, grass and pruning.	In progress
Proksa Fence	Removal of the fence at 29 th and Home Ave.	Estimated May 29, 2024, completion date. Dependent on availability of electrician

Urban Tree Management	Updating Tree Catalog.	Ongoing as trees are added and removed
Tree Planting	20 trees to be planted throughout all parks.	May 15, 2024
Mulch at Playgrounds	Smirz and Proksa playground	Awaiting an install date from McGinty

DATE: 05/7/2024
TO: The Board of Commissioners
FROM: Cathy Fallon, Executive Director; John Roberts, Superintendent of Parks
RE: Quote Report

	Homer Tree Service	Red Oak Tree Service	County Tree Service	
Proksa Park	\$25,000	\$23,800	\$14,000	
Freedom Park	\$4500	\$4400 stump removal of dead ash tree	\$3000	
Sunshine Park	\$2500	\$2000	X	
Hessler Park	\$1000	\$600	\$1000	
Mraz Park	\$4000	\$3400	\$2000	
Smirz Park	\$2500	\$2000	\$1500	
Stump Grinding	X	\$1000	X	
Total	\$39,500	\$37,200	\$21,500	

Points that were inconsistent in the quotes that needed further explanation:

Stump grinding/removal

- Homer did not include language with stump grinding/removal.
- County only included Proksa and that was included in the fee.
- Red Oak included a day of removal at \$1000.

After further discussion with the vendors, County tree service will grind out stumps of any trees they remove at all parks. In addition to the remaining stumps at Proksa.

Red Oak will charge \$1000 per day and will grind as many stumps as possible within the time.

Homer Tree service includes stump grinding in the price.

Timing of Work

- Homer called out the work would be done in dormant season. Jan-March of 2025. Red Oak and County did not specify a time for the work to occur.

After further discussion Red Oak and County will work to get us on their schedule this season. Homer will not do the work until the trees have gone dormant (Jan-March).

DATE: 5/07/2024
TO: The Board of Commissioners
FROM: Cathy Fallon, Executive Director
RE: Other Business

- Property Declared Surplus: Attached is the ordinance for declaring property surplus. Additionally provided are photos of the items.
- Property at 2832 Lombard: I have spoken with the BDC in regard to the property at 2832 Lombard. The BDC is not able to give the property for free to the Park District. The BDC will sell the property to the Park District for \$7500 plus legal fees.
- I have included language from Ice Miller for the Board to review. This is the language recommended by the attorney to update the leases with the City of Berwyn.
- I have continued to have a discussion with BPAI about a mural. There has been discussion about the garage wall facing the playground at Hessler. BPAI is working to secure a grant for the project, I will continue to inform the Board as more information becomes available.

ORDINANCE NO. 2024-507

**ORDINANCE DECLARING CERTAIN PARK DISTRICT PERSONAL
PROPERTY AS SURPLUS AND AUTHORIZING DISPOSAL**

WHEREAS, the Berwyn Park District has authority pursuant to 70 ILCS 1205/8-22 to sell or donate personal property when three-fifths of the Board of Park Commissioners determines that the property is no longer necessary; and

WHEREAS, the Board of Park Commissioners has determined that it is in the Park District's best interest to sell or donate the personal property identified below.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE BERWYN PARK DISTRICT, COOK COUNTY, ILLINOIS, AS FOLLOWS:

SECTION ONE: The Park District hereby finds that the personal property identified on Exhibit A attached hereto and made a part hereof is no longer necessary, useful to or for the best interests of the Park District.

SECTION TWO: The identified personal property shall be destroyed because it is no longer usable and is unable to be repaired. The property is disposed of "AS IS." In particular, **THE SELLER MAKES NO WARRANTIES OR REPRESENTATIONS EXPRESSED OR IMPLIED ABOUT THE PERFORMANCE ABILITY OF THE SUBJECT PROPERTY, ABOUT ITS PRESENT STATE OF REPAIR, ABOUT ITS CONDITION OR MAINTENANCE, ITS MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.** The person receiving said property may take the property only upon execution of an "indemnification and hold harmless agreement" in substantially the same form as Exhibit B.

SECTION THREE: The Ordinance shall be in full force and effect upon its adoption and shall supersede any ordinance or motions or parts of resolutions or motions in conflict with any part herein and any such ordinances or motions or parts of ordinances are hereby repealed to the extent of the conflict.

SECTION FOUR: If any section, paragraph or provision of this ordinance shall be held invalid or unenforceable for any reason, such invalidity or unenforceability shall not affect any of the remaining provisions of this Ordinance.

PASSED THIS 7th day of May 2024

AYES:

NAYS:

ABSENT:

APPROVED THIS 7th day of May 2024

Brian Brock, President
Board of Park Commissioners, Berwyn Park District

ATTEST: _____
Mario Manfredini, Secretary
Board of Park Commissioners, Berwyn Park District

EXHIBIT A

Administration
AED Batteries
HP Printer
Power Center/Power Taps
Yamaha CD Player
Sharp LCD Projector
Sony DVD/VHS Player
Miscellaneous Walk-e-talkie and charging stations (pictures attached)

THIS PROPERTY IS BEING DISPOSED OF, AS APPROPRIATE. IT IS DEEMED INOPERABLE AND UNABLE TO BE REPAIRED.

THE ABOVE DESCRIBED PROPERTY IS ACCEPTED "AS IS". THE SELLER MAKES NO WARRANTIES OR REPRESENTATIONS EITHER EXPRESSED OR IMPLIED ABOUT THE PERFORMANCE ABILITY OF THE PROPERTY, ITS PRESENT STATE OF REPAIR, ITS CONDITIONS OR MAINTENANCE, ITS MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE

INDEMNIFICATION AND HOLD HARMLESS AGREEMENT

The _____ (“Buyer/Donee”) agrees to the following conditions in consideration of the Berwyn Park District’s sale of certain personal property described below, to wit:

Buyer/Donee agrees that all understandings and agreements heretofore had between the parties to this agreement are merged in this agreement, which alone fully and completely express to this agreement.

Buyer/Donee represents that it is purchasing/accepting the property described above that it is the subject of this agreement “AS IS.” In particular, THE SELLER MAKES NO WARRANTIES OR REPRESENTATION EXPRESSED OR IMPLIED ABOUT THE PERFORMANCE ABILITY OF THE SUBJECT ITEM, ABOUT ITS PRESENT STATE OF REPAIR, ABOUT ITS CONDITION OR MAINTENANCE, OR ITS MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.

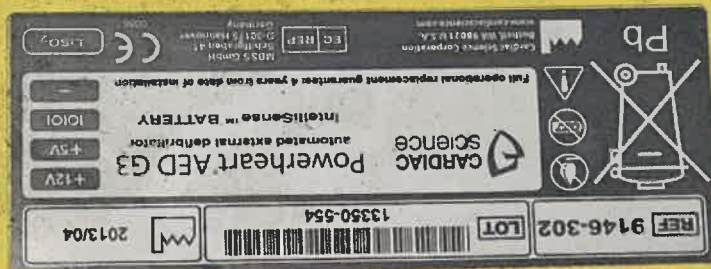
Further, that Buyer/Donee agrees to indemnify and save harmless the Berwyn Park District against any and all judgments, decrees, costs, expenses (including reasonable attorney’s fees) or any other loss the Berwyn Park District might sustain by reason of the sale of the subject property by the Buyer/Donee.

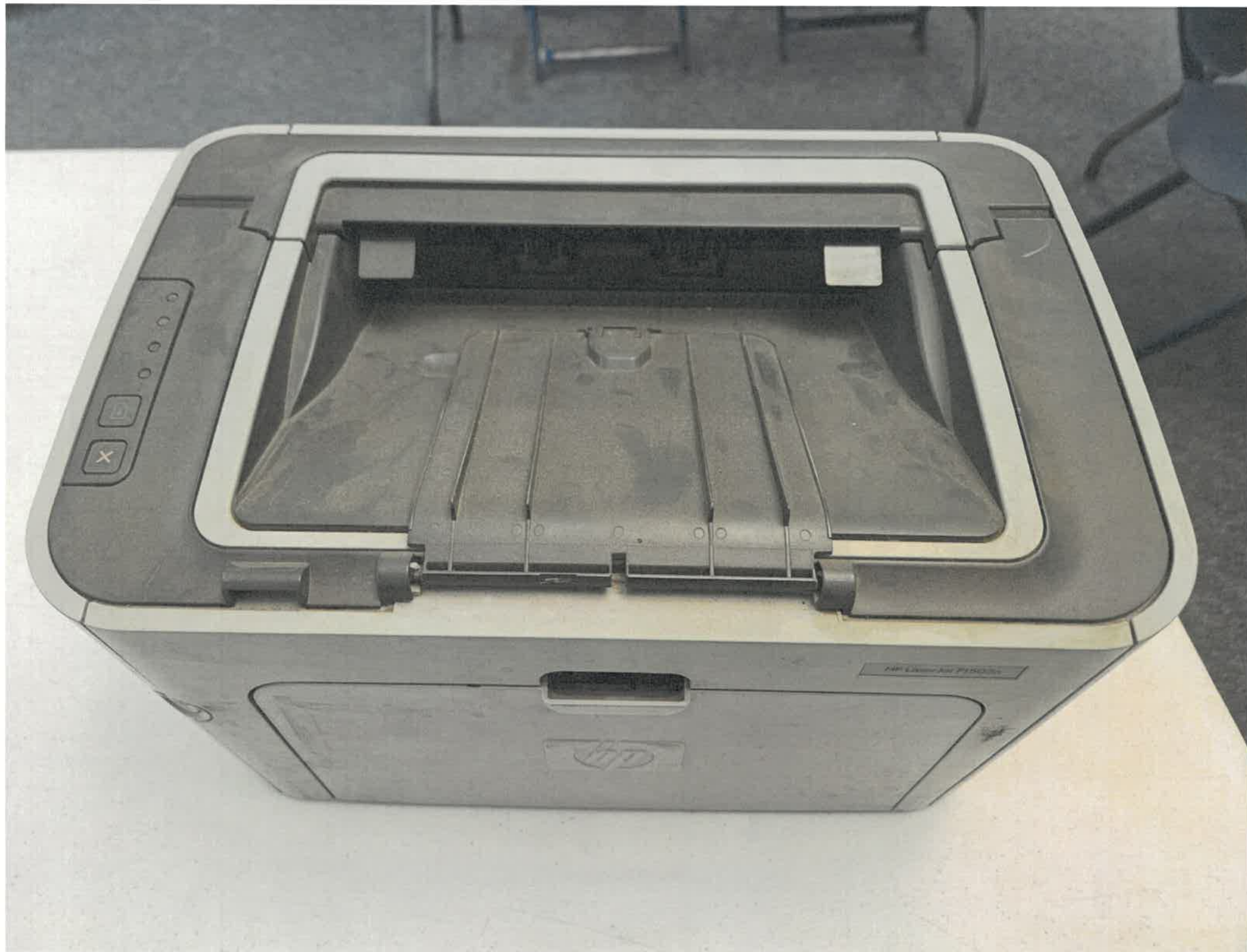
Description of property:

Agreed to this _____ day of _____, 2024.

Brian Brock, President
Board of Park Commissioners Berwyn Park District

_____, Buyer/Donee







Hewlett-Packard
11311 Chinden Blvd.
Boise, ID 83714
U.S.A.

產品名稱：雷射印表機



Tested To Comply
With FCC Standards

FOR HOME OR OFFICE USE

This product complies with 21 CFR 1040.10
and 1040.11 except for deviations pursuant
to Laser Notice No. 50, Dated July 26, 2001.
Complies with the Canadian
EMC Class B requirements.
Conforme à la Classe B des normes
Canadiennes de compatibilité
electromagnétiques. <<CEM>>



R33001



LISTED

NOM-1



RU5-8728

A.L.MH25312(N)

> PET <

I.T.E.
5320

Numéro réglementaire du modèle
Regulatory Model Number:

規格型號

產品號碼

BOISB-0604-00

Numéro du produit

Product No. CB413A

110-127V-AC

50/60Hz, 4.9A (4,9A)

Numéro de Série

Serial No. CNBK521680

SITE: ZS1



中國製造

Product of China
Produit de Chine

製造日期

Manufactured:

Fabriqu  le September, 2007

POWER CENTER

Creative ideas

AUX1



PRINTER



MONITOR



COMPUTER



POWER



SURGE PROTECTED



MASTER





RELOCATABLE POWER TAPS QS
TRANSIENT VOLTAGE SURGE SUPPRESSORS

MODEL NO: PC-0061N E115193

ELECTRICAL RATING: 125V, 15A, 60HZ

TRANSIENT SUPPRESSION VOLTAGE: 330V

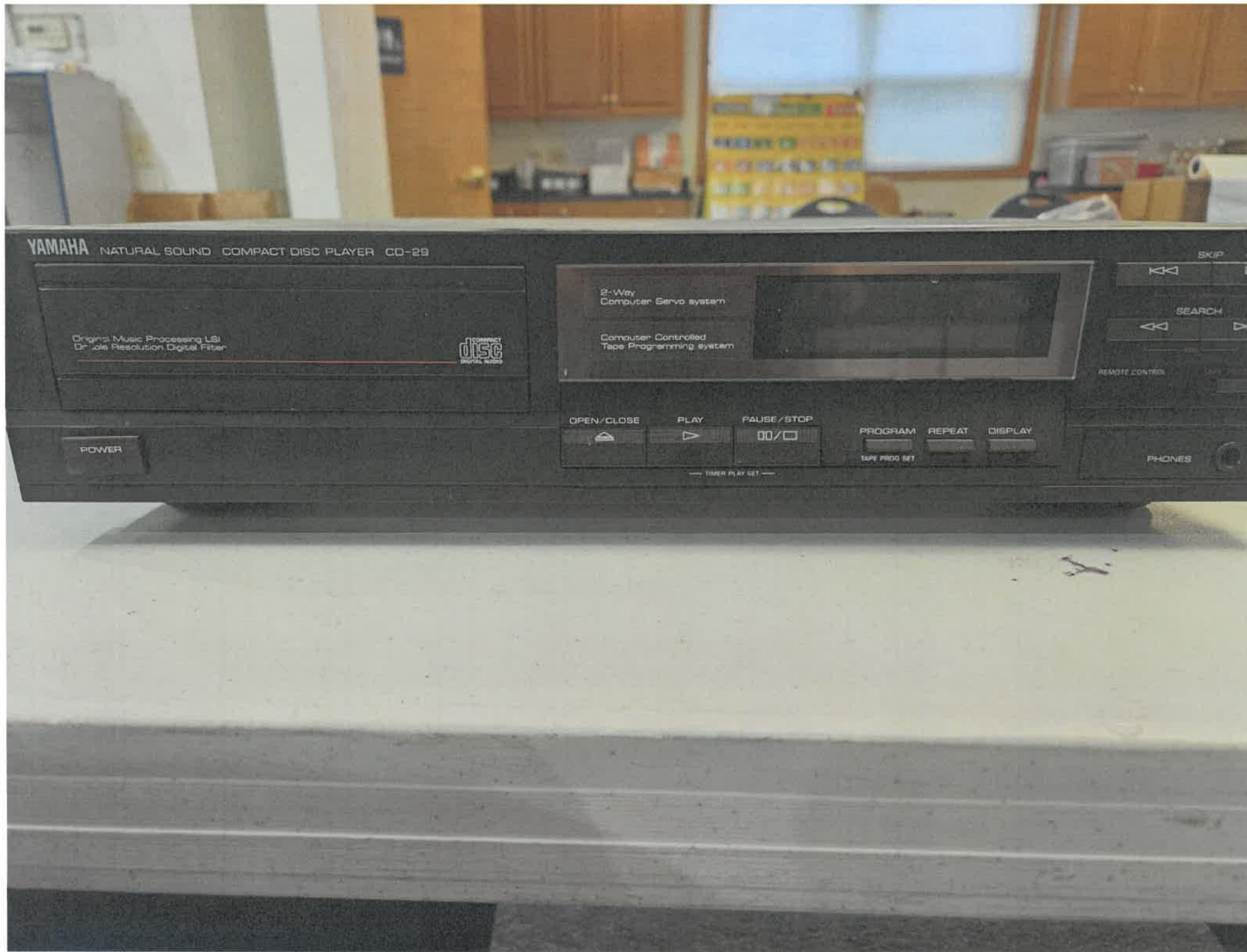
CAUTION: "TO REDUCE THE RISK OF ELECTRIC
SHOCK-USE ONLY INDOORS."

"USE ONLY IN DRY LOCATIONS."

ATTENTION: "UTILISER UNIQUEMENT DANS DES
EMPLACEMENTS SECS."

DATE CODE: 05 10

MADE IN CHINA



YAMAHA MODEL NO.
CD-29

120 VOLTS 20 WATTS 60 Hz

YAMAHA CORPORATION

MADE IN JAPAN

Complies with the
limits for a Class B
computing device
pursuant to Sub-
part J of Part 15
of FCC Rules



SER. NO. M230708UW



SHOCK

EN

DO NOT OPEN THE CASE

SEE THE SHOCK HAZARD OF
TO RAIN OR MOISTURE



NOTICE

- BEFORE OPERATING, PLEASE READ OPERATION MANUAL.
- DO NOT ATTEMPT TO OPEN CABINET, RISK OF ELECTRIC SHOCK.
- IF THE "LAMP" INDICATOR IS ILLUMINATED IN RED, CONTACT A SHARP AUTHORIZED SERVICE STATION.
- IF THE "LAMP" INDICATOR IS ILLUMINATED IN RED, CONTACT A SHARP AUTHORIZED SERVICE STATION.

AVIS

- VEUILLEZ LIRE LE MANUEL D'UTILISATION AVANT L'USAGE.
- NE PAS TENTER D'OUVRIR LE BOÎTIER, RISQUE DE CHOC ÉLECTRIQUE.
- SI L'INDICATEUR "LAMP" EST ILLUMINÉ EN ROUGE, VEUILLEZ CONSULTER UN CONCESSIONNAIRE SHARP OU UN CENTRE DE SERVICE SHARP.

THIS CLASS B DIGITAL APPARATUS MEETS ALL REQUIREMENTS OF CANADIAN INTERFERENCE-CAUSING EQUIPMENT REGULATIONS.

CET APPAREIL NUMÉRIQUE DE LA CLASSE B RESPECTE TOUTES LES EXIGENCES DU RÈGLEMENT SUR LE MATÉRIEL BRUYEUR DU CANADA.



THIS DEVICE COMPLIES WITH PART 15 OF THE FCC RULES. OPERATION IS SUBJECT TO THE FOLLOWING TWO CONDITIONS:
(1) THIS DEVICE MAY NOT CAUSE HARMFUL INTERFERENCE, AND
(2) THIS DEVICE MUST ACCEPT ANY INTERFERENCE RECEIVED, INCLUDING INTERFERENCE THAT MAY CAUSE UNDESIRABLE OPERATION.

SHARP MODEL XV-H37U
LCD PROJECTOR MODELE
ELECTRICAL RATING A.C. 120V 60Hz 335W
CONSOMMATION C.A. 120V 60Hz 335W

SERIAL NO. 602312835
N° DE SERIE
MANUFACTURED FEBRUARY 1996
DATE DE PRODUCTION FEVRIER 1996

SHARP CORPORATION
MADE IN JAPAN
FABRIQUÉ AU JAPON



CAUTION

RISK OF ELECTRIC SHOCK.
DO NOT REMOVE SCREWS
EXCEPT SPECIFIED USER
SERVICE SCREW.

ATTENTION

RISQUE DELECTROCUTION
NE PAS RETIRER LES VIS
À L'EXCEPTION DES VIS
RESERVÉES À L'ENTRETIEN

LICENSED UNDER ONE OR MORE OF
THE FOLLOWING U.S. PATENTS:
4,594,251 4,542,516 4,586,260
4,529,419 4,525,364 4,588,629
4,531,185 4,506,976 4,571,522
4,571,284 4,520,585 4,525,732
4,571,388 4,572,457 4,739,399



SONY®

DVD PLAYER/
VIDEO CASSETTE RECORDER

MODEL NO. SLV-D360P

NO. 0690654

5C

AC 120V ~ 60Hz

FACTORY ID: "C"

25W

FCC ID: A3LSOZYEU5

THIS DEVICE COMPLIES WITH PART 15 OF THE FCC RULES AND
THE CANADIAN ICES-003
OPERATION IS SUBJECT TO THE FOLLOWING TWO CONDITIONS:
(1) THIS DEVICE MAY NOT CAUSE HARMFUL INTERFERENCE AND
(2) THIS DEVICE MUST ACCEPT ANY INTERFERENCE RECEIVED
INCLUDING INTERFERENCE THAT MAY CAUSE UNDESIRABLE OPERATION
CET APPAREIL NUMERIQUE DE LA CLASSE B EST CONFORME A LA
NORME IMM-003 DU CANADA

CERTIFICATION

PRODUCT COMPLIES WITH 21 CFR 1040.10 AND 1040.11
EXCEPT FOR DEVIATIONS PURSUANT TO LASER NOTICE
No. 50, DATED JULY 26 2001

SONY CORPORATION

7-35 KITASHINAGAWA 6 CHOME, SHINAGAWA-KU
TOKYO 141-0001 JAPAN

TSEC

U.S. Patent Nos. 4,631,603; 4,577,216; 4,819,098; 4,907,093;
and 6,516,132

"DTS" and "DTS Digital Out" are trademarks of Digital
Theater Systems, Inc.

This product is covered by one or more of the following
U.S. patents:

5,060,220	5,703,862	5,909,424	6,091,691
6,222,812	6,259,668	6,272,096	6,147,955
5,561,649	5,546,368	5,602,549	5,714,950



LISTED

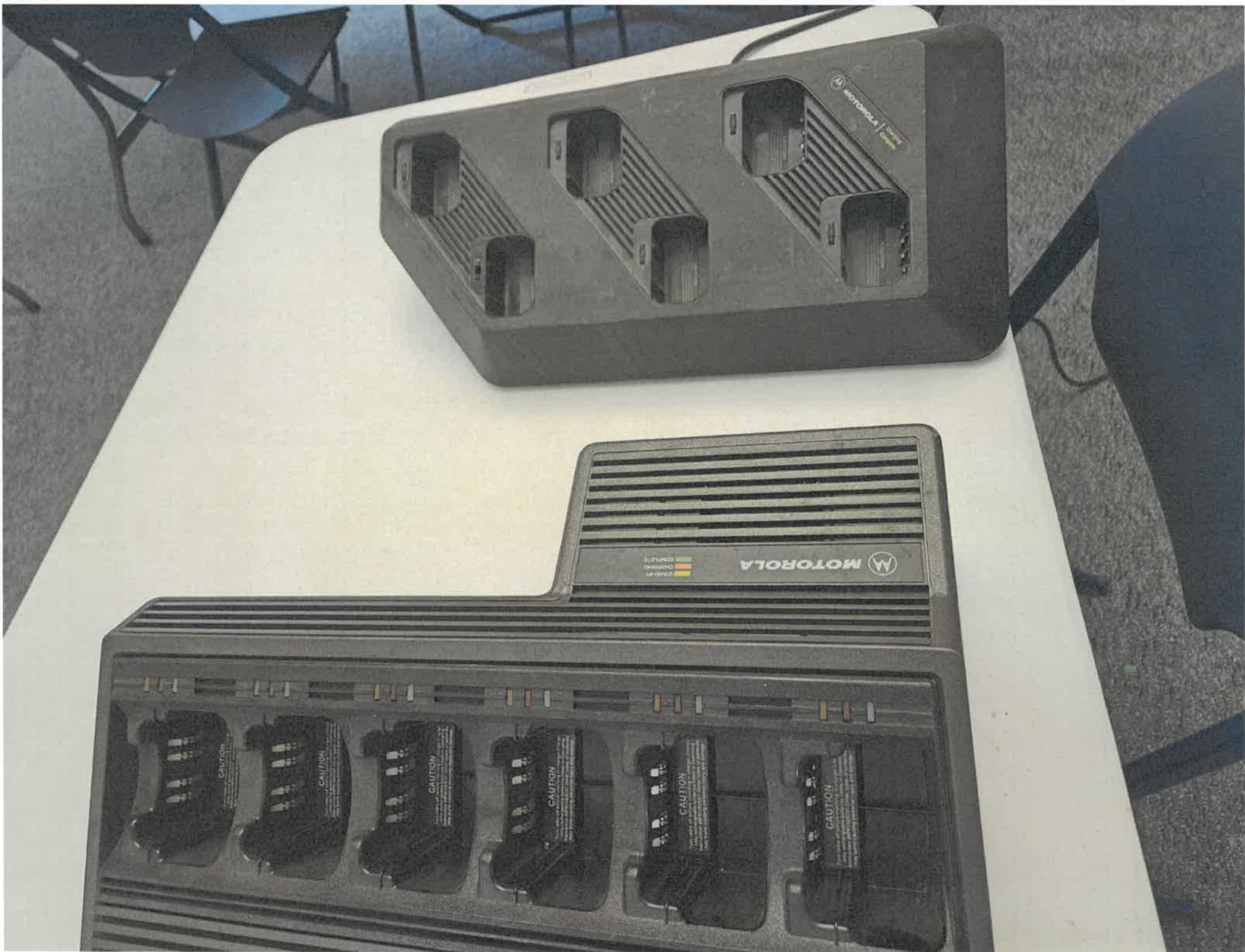
2AA9
E221083



SONY CORPORATION
MADE IN CHINA







TO: Cathy Fallon
FROM: Michael M. Roth
DATE: April 18, 2024
RE: City-owned property leases

This is in regard to the Park District's options regarding lease termination in the cases of leasing city-owned property. As we've discussed, all of the BPD leases of city-owned property, except the Oak Park Avenue property lease, contain the following, problematic language:

PARK DISTRICT'S RIGHTS UPON TERMINATION.

In the event that the City terminates this lease without cause prior to the expiration hereof, the Park District's remedy shall be the return of any pre-paid rent, along with the option to remove any and all property or equipment it has installed on the Leased Premises, or to invoice the City for the prorated costs for the remaining useful life of such improvements along with any costs the Park District incurred in the design and construction of the park site.

I previously gave the opinion that, with respect to the Serenity Park lease containing this language:

1. It's not a well-written document;
2. The term of the Lease is 99 years plus a right to renew.
3. But if the City does terminate the Lease without cause, the Park District's remedies are very limited.
4. There is no provision in the Lease that allows the City to terminate the Lease without cause before the 99-year term runs, and the Park District also has all remedies at law and equity to enforce the terms of the Lease, including an injunction. However, I think your chances of winning in court are less than 50/50.

In the case of the Oak Park Avenue lease, we made many changes, including deleting the above, "Park District's Rights Upon Termination" language. In that case, the city proposed terms including the same "Park District's Rights Upon Termination," but we refused. We were mindful of the fact that that language basically rendered the lease term meaningless. And with

that, it would be very risky for the Park District to make any meaningful investment in that property based on its lease rights. Attached is a full copy of the Oak Park Avenue lease.

In my opinion, a land lease between the Park District and the City needs to balance the City's interest in leasing the property for free to the Park District while the City doesn't need the property, against the Park District's interest in having some certainty that its investment in the leased property through maintenance and improvements will not be worthwhile, and will not be undermined by the City's uninhibited termination of the lease.

Here are a few options for the Park District in terms of future leasing of City-owned property:

1. Delete the language giving the Park District no rights or remedies if the City terminates short of the set lease term.
2. Set the period of the lease and rights to renew based on at least a minimal period of time with no right to terminate unless mutually agreed.
3. Prohibit early termination without circumstances of "good cause," being defined in some way in the lease.
4. Require reasonable notice of any early termination, "reasonable" being relative the agreed lease term. e.g., at least 6 months or a year.
5. Every property is unique. Base the lease terms on the particulars of the property, and the City's and the Park District's plans for that property. Don't use a "cookie-cutter" approach.
 - a. Spell-out, if possible, what the Park District's expected investment costs will be. Will there be capital improvements? If so, what will the expected costs be?
 - b. Will there be significant on-going maintenance costs? If so, what will those costs be?
 - c. Will there be significant community use of the property? If so, how will that be replaced if the lease expires or the City terminates it?
 - d. Will the Park district need to reserve the right to terminate early? If so, on what grounds and under what terms?
6. Provide for the Park District's recapture of capital improvement costs if the City terminates early. The amount of the recapture could be based on, for example, the Park District's capital costs multiplied by the percentage of the lease term remaining at the time of early termination.
7. Provide for some cost sharing of maintenance costs during the lease term, e.g., 20% City, 80% Park District.

I am certainly open to discussing other ideas that you may have.