



Annual Budget Fiscal Year 2024





Annual Budget

Fiscal Year 2024

January 1, 2024 – December 31, 2024

Park Board of Commissioners

Brian Brock, President

Ana Espinoza, Vice President

Zach Taylor, Treasurer

Mario Manfredini, Commissioner

Gretchen Hause Kostelny, Commissioner

Berwyn Park District

Freedom Administration Building

3701 S Scoville Ave, IL 60402

berwynparks.org



Annual Budget Fiscal Year 2024

Meeting Schedule

- | | |
|-------------|---|
| October 17 | First draft presentation to the Board of Commissioners at Proksa Park at 6:00pm. |
| November 7 | Second draft presentation to the Board of Commissioners at Freedom Administration Building at 4:30pm. |
| November 21 | Budget Hearing with the public at Proksa Park at 6:00pm. |
| December 5 | Final draft presentation to the Board of Commissioners at Freedom Administration Building at 4:30pm. |
| December 19 | Budget and Levy to be approved by the Board of Commissioners at Proksa Park at 6:00pm. |



10/17/2023

Dear Commissioners,

I am respectfully submitting the Fiscal Year 2024 Budget for the Berwyn Park District. I am exceptionally proud of the careful, dedication and hard work the staff put into this budget. While the community continues to emerge from a COVID bubble the one aspect that remains clear is the need for Parks and Recreation and how it continues to bring the community together.

While this budget will look different to budgets presented in the past, as a team, we felt it was necessary to recreate funds to provide the highest level of transparency to the Board of Commissioners as well as the community. Within this budget the Board will be presented with new funds and account lines as well as a delineated picture of revenue, expenses, and fund balances. Each fund that receives tax dollars will operate as a separate cost center.

Our agency has a unique opportunity in front of us. As we embark on our Master Plan to guide our operations, programming, parks, and facilities over the next 5 years; with some ideas and concepts leading us for the next decade. This is a wise investment in the development of what our agency will become. This process will also help us to develop our capital expenditures and plans that will continue to impact the community. Our Capital Plan, while still in the development stages, will display a list of projects that are fiscally responsible and carefully thought through. These plans will include input from the Board of Commissioners, staff, and community. Our future capital plans will address safety standards and park updates to attract new use and participation, as well as improvements to our facilities.

Cathy Fallon, CPRP
Executive Director
Berwyn Park District

Fund Balance

It is the Park District's philosophy to support long term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are also a crucial consideration in long-term planning.

If unexpected situations may cause the Park District to fall below the minimum level, certain steps will be followed to correct the deficiency by a plan of action developed by the Administrative Team.

Fund Balance Levels

This will apply to the Park District's governmental funds as follows:

- General/Corporate Fund- no less than six months' average annual operating expenses.
- Recreation Fund- no less than three months' average annual operating expenses.
- Audit Fund- no minimum balance other than what is needed to meet each year's audit obligation.
- Liability Fund- no minimum balance, other than what is needed to meet each year's insurance obligation as well as safety necessities (e.g., trainings and supplies)
- Social Security- no minimum balance, other than what is needed to meet each year's obligation.
- Illinois Municipal Retirement Fund- no minimum balance, other than what is needed to meet each year's obligation.
- Special Recreation Fund- no less than three months' average annual operating expenses. With a recommendation of no more than six months' operating expenses.
- Debt Service Fund- no minimum balances, other than what is determined to be necessary to meet obligations or to accomplish District objectives.
- Scholarship Fund- no minimum balance, other than what is determined to be necessary to meet obligations or to accomplish District objectives.
- Security and Safety Fund- no minimum balance, other than what is needed to meet each year's obligation.
- Capital Fund- no minimum balances, other than what is determined to be necessary to meet each year's obligations. The intended use for this fund is for land acquisition, land development and major capital improvements.

The management team will monitor revenue collection and available cash by reviewing monthly financial reports generated by the Superintendent of Finance and HR. During the year, if there is an expectation that fund balance levels will not be met by the end of the fiscal year, the Executive Director may review all projected operational and capital expenditures with the management team, and accordingly present a plan to the Board of Commissioners for a modification of goals and projects established in the adopted budget.

Proposed Estimated Fund Balances Fiscal Year 2024 Budget

	Estimated Fund		Proposed Revenue	Proposed Expense	Estimated Fund
	Fund Balance 1/1/23	Balance 12/31/2023			Balance 12/31/24
Corporate	\$ 430,896.00	\$ 437,118.00			
Corporate			\$ 471,826.00	\$ 494,702.00	\$ (22,876.00)
Parks and Facility			\$ 376,066.00	\$ 679,850.00	\$ (303,784.00)
Total					\$ 110,458.00
Recreation	\$ 325,305.00	\$ 582,459.00			
Recreation Administration			\$ 519,399.00	\$ 518,800.00	\$ 599.00
Rentals			\$ 70,000.00	\$ 41,350.00	\$ 28,650.00
Special Events			\$ 36,500.00	\$ 28,400.00	\$ 8,100.00
Recreation Programs			\$ 97,500.00	\$ 79,550.00	\$ 17,950.00
Athletics			\$ 77,925.00	\$ 57,800.00	\$ 20,125.00
Adult Programs			\$ 87,900.00	\$ 84,200.00	\$ 3,700.00
Total					\$ 661,583.00
Scholarships	\$ 81,024.00	\$ 77,024.00	\$ -	\$ 7,500.00	\$ 69,524.00
Social Security	\$ 81,190.00	\$ 112,723.00	\$ 97,268.00	\$ 73,387.00	\$ 136,604.00
IMRF	\$ 141,192.00	\$ 257,003.00	\$ 104,711.00	\$ 90,000.00	\$ 271,714.00
Liability	\$ 62,415.00	\$ 57,292.00	\$ 58,968.00	\$ 57,750.00	\$ 58,510.00
Audit	\$ (18,911.00)	\$ (36,776.00)	\$ 24,084.00	\$ 24,000.00	\$ (36,692.00)
Safety & Security	\$ 68,107.00	\$ 74,104.00	\$ 18,072.00	\$ 18,000.00	\$ 74,176.00
Special Recreation	\$ 160,005.00	\$ 202,446.00	\$ 191,580.00	\$ 190,799.00	\$ 203,227.00
Debt Service	\$ 15,491.00	\$ 42,286.00	\$ 284,603.00	\$ 284,550.00	\$ 42,339.00
Capital Projects	\$ 188,542.00	\$ 176,542.00	\$ -	\$ 158,000.00	\$ 18,542.00
Capital Development	\$ 43,058.00	\$ (1,728.00)	\$ -	\$ -	\$ 8,374.00
Liberty Capital Development	\$ 11,151.00	\$ 11,151.00	\$ -	\$ -	\$ 11,151.00
Working Cash	\$ 283,168.00	\$ 283,168.00	\$ -	\$ -	\$ 283,168.00
Total					\$ 1,912,678.00

Fund Balance Summary

	Fund Balance 1/1/2022	Fund Balance 1/1/2023	Estimated Fund Balance 12/31/23
Corporate	\$ 266,549.00	\$ 430,896.00	\$ 437,118.00
Corporate Parks and Facility Total			
Recreation	\$ 264,407.00	\$ 325,305.00	\$ 582,459.00
Recreation Administration Rentals Special Events Recreation Programs Athletics Adult Programs Total			
Scholarships	\$ 89,458.00	\$ 81,024.00	\$ 77,024.00
Social Security	\$ 48,908.00	\$ 81,190.00	\$ 112,723.00
IMRF	\$ 100,617.00	\$ 141,192.00	\$ 257,003.00
Liability	\$ 37,754.00	\$ 62,415.00	\$ 57,292.00
Audit	\$ 15,555.00	\$ (18,911.00)	\$ (36,776.00)
Safety & Security	\$ 53,427.00	\$ 68,107.00	\$ 74,104.00
Special Recreation	\$ 113,129.00	\$ 160,005.00	\$ 202,446.00
Debt Service	\$ 13,051.00	\$ 15,491.00	\$ 42,286.00
Capital Projects	\$ 612,897.00	\$ 188,542.00	\$ 176,542.00
Capital Development	\$ 43,058.00	\$ (1,728.00)	\$ 8,374.00
Liberty Capital Development	\$ 11,166.00	\$ 11,151.00	\$ 11,151.00
Working Cash	\$ 283,168.00	\$ 283,168.00	\$ 283,168.00
Total	\$ 1,910,086.00	\$ 1,829,575.00	\$ 2,284,914.00

Proposed Revenue and Expense Summary FY 2024 Budget

	Revenue	Expense	Net
Corporate			
Corporate	\$ 471,826.00	\$ 494,702.00	\$ (22,876.00)
Parks and Facility	\$ 376,066.00	\$ 679,850.00	\$ (303,784.00)
Total	<u>\$ 847,892.00</u>	<u>\$ 1,174,552.00</u>	<u>\$ (326,660.00)</u>
Recreation			
Recreation Administration	\$ 519,399.00	\$ 518,800.00	\$ 599.00
Rentals	\$ 70,000.00	\$ 41,350.00	\$ 28,650.00
Special Events	\$ 36,500.00	\$ 28,400.00	\$ 8,100.00
Recreation Programs	\$ 97,500.00	\$ 79,550.00	\$ 17,950.00
Athletics	\$ 77,925.00	\$ 57,800.00	\$ 20,125.00
Adult Programs	\$ 87,900.00	\$ 84,200.00	\$ 3,700.00
Total	<u>\$ 889,224.00</u>	<u>\$ 810,100.00</u>	<u>\$ 79,124.00</u>
Scholarships	\$ -	\$ 7,500.00	\$ (7,500.00)
Social Security	\$ 97,268.00	\$ 73,387.00	\$ 23,881.00
IMRF	\$ 104,711.00	\$ 90,000.00	\$ 14,711.00
Liability	\$ 58,968.00	\$ 57,750.00	\$ 1,218.00
Audit	\$ 24,084.00	\$ 24,000.00	\$ 84.00
Safety & Security	\$ 18,072.00	\$ 18,000.00	\$ 72.00
Special Recreation	\$ 191,580.00	\$ 190,799.00	\$ 781.00
Debt Service	<u>\$ 284,603.00</u>	<u>\$ 284,550.00</u>	<u>\$ 53.00</u>
Operating Budget Total	<u>\$ 2,516,402.00</u>	<u>\$ 2,730,638.00</u>	<u>\$ (214,236.00)</u>
Capital	\$ -	\$ 158,000.00	\$ (158,000.00)

Proposed Revenue and Expense Summary FY 2023 Budget

	Revenue	Expense	Net
Corporate			
Corporate	\$ -	\$ 381,423.00	\$ -
Parks and Facility	\$ -	\$ 636,446.00	\$ -
Total	<u>\$ 796,335.00</u>	<u>\$ 1,017,869.00</u>	<u>\$ (221,534.00)</u>
Recreation			
Recreation Administration	\$ -	\$ -	\$ -
Rentals	\$ -	\$ -	\$ -
Special Events	\$ -	\$ -	\$ -
Recreation Programs	\$ -	\$ -	\$ -
Athletics	\$ -	\$ -	\$ -
Adult Programs	\$ -	\$ -	\$ -
Total	<u>\$ 802,993.00</u>	<u>\$ 1,011,763.00</u>	<u>\$ (208,770.00)</u>
Scholarships	\$ -	\$ 17,100.00	\$ (17,100.00)
Social Security	\$ 94,535.00	\$ 75,000.00	\$ 19,535.00
IMRF	\$ 102,961.00	\$ 90,000.00	\$ 12,961.00
Liability	\$ 58,365.00	\$ 57,000.00	\$ 1,365.00
Audit	\$ 25,021.00	\$ 37,000.00	\$ (11,979.00)
Safety & Security	\$ 17,646.00	\$ 27,000.00	\$ (9,354.00)
Special Recreation	\$ 186,000.00	\$ 155,000.00	\$ 31,000.00
Debt Service	<u>\$ 301,948.00</u>	<u>\$ 272,050.00</u>	<u>\$ 29,898.00</u>
Operating Budget Total	<u>\$ 2,385,804.00</u>	<u>\$ 2,759,782.00</u>	<u>\$ (373,978.00)</u>
Capital	\$ -	\$ 158,000.00	\$ (158,000.00)

2024 Final Budget
Berwyn Park District

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 FINAL BUDGET
FUND: ` Corporate		
BEGINNING BALANCE		437,118.00
Non Departmental		
REVENUES		
Non Parks		
10-00-00-40-400	Real Estate Taxes	372,226.00
10-00-00-40-405	Personal Prop Replacement Tax	31,000.00
10-00-00-43-455	Cook County Voting Use	100.00
10-00-00-46-480	Sponsorships	500.00
10-00-00-48-491	Interest Income	2,500.00
10-00-00-49-494	PDRMA Incentive/Reimbursements	500.00
10-00-00-49-647	Cell Tower Lease	65,000.00
TOTAL Non Parks		471,826.00
TOTAL REVENUES: Non Departmental		471,826.00
Buildings & Grounds		
REVENUES		
Non Parks		
10-02-00-40-400	Property Taxes	372,226.00
10-02-00-45-470	Dog Park Fees	1,000.00
10-02-00-46-484	Memorial Trees	1,000.00
10-02-00-46-485	Memorial Bricks and Benches	1,000.00
10-02-00-46-486	Garden Plots	240.00
10-02-00-49-493	Scrap/Salvage	100.00
10-02-00-49-495	PDRMA Incent./Reimbursement	500.00
TOTAL Non Parks		376,066.00
TOTAL REVENUES: Buildings & Grounds		376,066.00
Administration		
EXPENSES		
Non Park		
10-01-00-50-500	Full Time Salaries	242,552.00
10-01-00-50-510	PDRMA Health Program	103,300.00
10-01-00-50-545	Mileage Reimbursement	250.00
10-01-00-51-551	Board Projects	1,000.00
10-01-00-51-570	Legal Fees	25,000.00
10-01-00-51-575	Accounting Fees	15,000.00
10-01-00-51-580	Consultants	5,000.00
10-01-00-51-585	Computer IT Consultant	19,000.00
10-01-00-52-610	Computer Software and Licenses	27,000.00
10-01-00-52-611	Legal Notices	1,000.00
10-01-00-52-617	Photo Copier Service and Lease	3,200.00
10-01-00-52-641	Telephone & Internet	10,700.00

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10-01-00-52-644	Cell Phones	3,600.00
10-01-00-52-649	Bank Fees	2,300.00
10-01-00-54-700	FT Professional Development	7,500.00
10-01-00-54-710	Professional Development-Board	3,000.00
10-01-00-54-720	Dues & Licensing Fees	15,000.00
10-01-00-55-750	New Office Equipment	1,500.00
10-01-00-55-755	Postage	600.00
10-01-00-55-785	Uniforms	2,000.00
10-01-00-55-790	Office Supplies	3,700.00
10-01-00-55-796	Staff Appreciation	2,500.00
TOTAL Non Park		494,702.00
TOTAL Administration		494,702.00

Buildings & Grounds

EXPENSES

Non Park

10-02-00-50-500	Full Time Salaries	339,000.00
10-02-00-50-505	Part Time/Seasonal Salaries	32,300.00
10-02-00-52-620	Equipment Rental	5,000.00
10-02-00-52-624	Contractual Maintenance	25,000.00
10-02-00-52-630	Scavenger Service	16,000.00
10-02-00-52-635	Tree Removal	15,000.00
10-02-00-52-637	Utilities- Natural Gas	10,600.00
10-02-00-52-638	Utilities-Electricity	15,000.00
10-02-00-52-639	Utilities-Water	6,000.00
10-02-00-52-640	Facility Alarms	10,000.00
10-02-00-52-644	Cell Phones	1,200.00
10-02-00-53-650	Vehicle Maintenance	10,000.00
10-02-00-53-655	Equipment Repair	10,000.00
10-02-00-53-660	Grounds Maintenance	26,000.00
10-02-00-53-661	Athletic Field Maintenance	5,000.00
10-02-00-53-662	Playground Maintenance	8,000.00
10-02-00-53-663	Dog Park Maintenance	2,000.00
10-02-00-53-665	Building Maintenance	20,000.00
10-02-00-53-666	HVAC	17,500.00
10-02-00-53-667	Electrical	12,000.00
10-02-00-53-668	Plumbing	15,000.00
10-02-00-54-700	Professional development	3,500.00
10-02-00-54-715	Training & Certifications	5,000.00
10-02-00-55-750	New Equipment	5,000.00
10-02-00-55-757	Personal Protective Equipment	2,000.00
10-02-00-55-762	Consumable Supplies	13,000.00
10-02-00-55-765	Fuels and Lubricants	10,000.00
10-02-00-55-770	Flag Replacement	1,000.00

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10-02-00-55-773	Landscape Management	7,000.00
10-02-00-55-774	Fertilizers	500.00
10-02-00-55-775	Trees	10,000.00
10-02-00-55-777	Turf Management (artificial)	1,000.00
10-02-00-55-780	Signs	3,000.00
10-02-00-55-785	Uniforms	4,500.00
10-02-00-55-789	Building Supplies	3,000.00
10-02-00-55-795	First Aid	1,000.00
10-02-00-55-796	Staff Appreciation	750.00
10-02-00-55-798	Chemicals	2,000.00
10-02-00-55-799	Graffiti Removal	500.00
10-02-00-55-800	Tools	1,000.00
10-02-00-55-805	Snow Removal	3,500.00
10-02-00-55-811	Memorial Bricks and Benches	2,000.00
TOTAL Non Park		679,850.00
TOTAL Buildings & Grounds		679,850.00

TOTAL FUND REVENUES & BEG. BALANCE	1,285,010.00
TOTAL FUND EXPENSES	1,174,552.00
FUND SURPLUS (DEFICIT)	110,458.00

FUND: Scholarship Fund

Non Departmental

EXPENSES

Non Park

15-00-00-52-466	Scholarships	7,500.00
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TOTAL Non Park	7,500.00
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TOTAL Non Departmental	7,500.00
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TOTAL FUND REVENUES & BEG. BALANCE	77,024.00
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TOTAL FUND EXPENSES	7,500.00
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FUND SURPLUS (DEFICIT)	69,524.00
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FUND: Social Security

BEGINNING BALANCE	112,723.00
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Non Departmental

REVENUES

Non Park

21-00-00-40-400	Property Taxes	97,268.00
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TOTAL Non Park	97,268.00
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TOTAL REVENUES: Non Departmental	97,268.00
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EXPENSES

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Non Park		
21-00-00-50-530	Social Security	59,477.00
21-00-00-50-535	Medicare	13,910.00
TOTAL Non Park		73,387.00
TOTAL Non Departmental		73,387.00
TOTAL FUND REVENUES & BEG. BALANCE		209,991.00
TOTAL FUND EXPENSES		73,387.00
FUND SURPLUS (DEFICIT)		136,604.00

FUND: IMRF		
BEGINNING BALANCE		257,003.00
Non Departmental		
REVENUES		
Non Park		
22-00-00-40-400	Property Taxes	104,711.00
TOTAL Non Park		104,711.00
TOTAL REVENUES: Non Departmental		104,711.00
EXPENSES		
Non Park		
22-00-00-50-525	IMRF	90,000.00
TOTAL Non Park		90,000.00
TOTAL Non Departmental		90,000.00
TOTAL FUND REVENUES & BEG. BALANCE		361,714.00
TOTAL FUND EXPENSES		90,000.00
FUND SURPLUS (DEFICIT)		271,714.00

FUND: Liability		
BEGINNING BALANCE		57,292.00
Non Departmental		
REVENUES		
Non Park		
23-00-00-40-400	Property Taxes	58,468.00
23-00-00-49-494	PDRMA Safety Rebate	500.00
TOTAL Non Park		58,968.00
TOTAL REVENUES: Non Departmental		58,968.00
EXPENSES		
Non Park		
23-00-00-50-500	Full Time Salaries	9,000.00
23-00-00-50-546	Safety Incentive	2,000.00
23-00-00-51-551	Special Projects	2,000.00
23-00-00-52-627	Property & Casualty Insurance	37,000.00
23-00-00-52-629	Background Checks	2,000.00

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23-00-00-55-750	Equipment and Safety Supplies	2,500.00
23-00-00-55-795	First Aid Kit Supplies	750.00
TOTAL Non Park		55,250.00
TOTAL Non Departmental		55,250.00
TOTAL FUND REVENUES & BEG. BALANCE		116,260.00
TOTAL FUND EXPENSES		55,250.00
FUND SURPLUS (DEFICIT)		61,010.00

FUND: Audit		
BEGINNING BALANCE		(36,776.00)
Non Departmental		
REVENUES		
Non Park		
24-00-00-40-400	Property Taxes	24,084.00
TOTAL Non Park		24,084.00
TOTAL REVENUES: Non Departmental		24,084.00
EXPENSES		
Non Park		
24-00-00-51-550	Audit Fees	18,000.00
24-00-00-51-560	Accounting Service Fees	6,000.00
TOTAL Non Park		24,000.00
TOTAL Non Departmental		24,000.00
TOTAL FUND REVENUES & BEG. BALANCE		(12,962.00)
TOTAL FUND EXPENSES		24,000.00
FUND SURPLUS (DEFICIT)		(36,692.00)

FUND: Security and Safety		
BEGINNING BALANCE		74,104.00
Non Departmental		
REVENUES		
Non Park		
25-00-00-40-400	Property Taxes	18,072.00
TOTAL Non Park		18,072.00
TOTAL REVENUES: Non Departmental		18,072.00
EXPENSES		
Non Park		
25-00-00-50-505	City Services	14,000.00
25-00-00-52-615	Equipment Maintenance	2,000.00
25-00-00-55-750	New Equipment	2,000.00
TOTAL Non Park		18,000.00
TOTAL Non Departmental		18,000.00
TOTAL FUND REVENUES & BEG. BALANCE		92,716.00

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TOTAL FUND EXPENSES	18,000.00
FUND SURPLUS (DEFICIT)	74,176.00

FUND: Special Recreation

BEGINNING BALANCE	202,446.00
Non Departmental	
REVENUES	
Non Park	
26-00-00-40-400 Property Taxes	191,580.00
TOTAL Non Park	191,580.00
TOTAL REVENUES: Non Departmental	191,580.00
EXPENSES	
Non Park	
26-00-00-50-500 Wages-Full Time Salary	23,799.00
26-00-00-50-505 Wages-Inclusion	10,000.00
26-00-00-52-645 WSSRA Contribution	152,000.00
26-00-00-55-799 Special Recreation Expenditure	2,500.00
26-00-00-56-805 ADA Improvements	2,500.00
TOTAL Non Park	190,799.00
TOTAL Non Departmental	190,799.00
TOTAL FUND REVENUES & BEG. BALANCE	394,026.00
TOTAL FUND EXPENSES	190,799.00
FUND SURPLUS (DEFICIT)	203,227.00

FUND: Debt Service

BEGINNING BALANCE	42,286.00
Non Departmental	
REVENUES	
Non Park	
31-00-00-40-400 Property Taxes	284,603.00
TOTAL Non Park	284,603.00
TOTAL REVENUES: Non Departmental	284,603.00
EXPENSES	
Non Park	
31-00-00-58-903 Principal Payment	212,500.00
31-00-00-58-905 Interest payment	71,050.00
31-00-00-58-915 Paying Agent Fees	1,000.00
TOTAL Non Park	284,550.00
TOTAL Non Departmental	284,550.00
TOTAL FUND REVENUES & BEG. BALANCE	326,889.00
TOTAL FUND EXPENSES	284,550.00
FUND SURPLUS (DEFICIT)	42,339.00

2024 Final Budget
Berwyn Park District

FUND: Capital Projects 2019

Non Departmental

EXPENSES

Non Park

41-00-00-56-832	Capital Projects	158,000.00
TOTAL Non Park		158,000.00
TOTAL Non Departmental		158,000.00
TOTAL FUND REVENUES & BEG. BALANCE		176,542.00
TOTAL FUND EXPENSES		158,000.00
FUND SURPLUS (DEFICIT)		18,542.00

FUND: Recreation Administration

BEGINNING BALANCE 582,459.00

Non Departmental

REVENUES

Non Park

50-00-00-40-400	Property Taxes	514,399.00
50-01-00-41-474	Advertising	1,500.00
50-01-00-46-480	Sponsorships	500.00
50-01-00-49-494	PDRMA incent/Reimbursement	500.00
50-10-00-46-477	Community Event Fees	500.00
50-10-00-46-485	Back to School Event	2,000.00
TOTAL REVENUES:		519,399.00

Administration

EXPENSES

Non Park

50-01-00-50-477	Wages-Community Event Staff	2,000.00
50-01-00-50-485	Wages-Back to School	3,500.00
50-01-00-50-500	Wages-Full Time Salary	135,900.00
50-01-00-50-501	Wages-Marketing	50,000.00
50-01-00-50-505	Wages-Front Desk	37,500.00
50-01-00-50-510	PDRMA Health Insurance	106,700.00
50-01-00-50-545	Mileage Reimbursement	300.00
50-01-00-50-606	Wages-Concerts	300.00
50-01-00-51-551	Special Projects	3,000.00
50-01-00-51-585	Computer IT Consultant	17,000.00
50-01-00-52-610	Computer Software and License	7,500.00
50-01-00-52-611	Job Posting	500.00
50-01-00-52-612	Print & Distribution of Inform	8,000.00
50-01-00-52-617	Photo Copier service & lease	4,000.00

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50-01-00-52-641	Telephone and Internet	10,600.00
50-01-00-52-643	Other Contractual	4,000.00
50-01-00-52-644	Cell Phones	1,200.00
50-01-00-52-649	Credit Card Fees	9,000.00
50-01-00-52-721	Memberships/Subscriptions	3,000.00
50-01-00-53-655	Equipment Maintenance	500.00
50-01-00-54-700	Professional Development	5,000.00
50-01-00-54-720	Dues & Licensing Fees	12,500.00
50-01-00-55-750	New Office Equipment	2,000.00
50-01-00-55-761	Marketing and Promotions	4,000.00
50-01-00-55-785	Staff Apparel	1,000.00
50-01-00-55-790	Office Supplies	2,000.00
50-01-00-55-796	Staff Appreciation	750.00
TOTAL Non Park		431,750.00
TOTAL Administration		431,750.00

Building and Grounds
EXPENSES

Non Park		
50-02-00-52-630	Scavenger Service	8,000.00
50-02-00-52-637	Utilities-Natural Gas	16,750.00
50-02-00-52-638	Utilities-Electric	22,000.00
50-02-00-52-639	Utilities-Water	15,000.00
50-02-00-52-640	Facility Alarms	3,500.00
TOTAL Non Park		65,250.00
TOTAL Building and Grounds		65,250.00

Special Events
EXPENSES

Non Park		
50-10-00-50-485	Back to School Event	2,300.00
50-10-00-52-614	Concerts Vendors	12,000.00
50-10-00-55-606	Concert Supplies	3,000.00
50-10-00-55-795	Recreation Supplies	500.00
50-10-00-55-796	Community Event Supplies	4,000.00
TOTAL Non Park		21,800.00
TOTAL Special Events		21,800.00

TOTAL FUND REVENUES & BEG. BALANCE	1,101,858.00
TOTAL FUND EXPENSES	518,800.00
FUND SURPLUS (DEFICIT)	661,583.00

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Berwyn Park District

FUND: Rec. Program Youth & Teen

BEGINNING BALANCE

Youth Programming

REVENUES

Non Park

51-16-00-41-410	Preschool	3,000.00
51-16-00-41-415	Early Childhood Programs	8,500.00
51-16-00-41-420	Youth Programs	24,000.00
51-16-00-41-425	Teen Programs	1,500.00
51-16-00-41-430	Summer Day Camp	55,000.00
51-16-00-41-435	New Programs	5,000.00
51-16-00-46-480	Sponsorships	500.00
TOTAL Non Park		97,500.00
TOTAL REVENUES: Youth Programming		97,500.00

EXPENSES

Non Park

51-16-00-50-505	Wages-Preschool	1,500.00
51-16-00-50-506	Wages-Early Childhood Programs	200.00
51-16-00-50-507	Wages-Youth Programs	2,000.00
51-16-00-50-508	Wages-Teen Programs	250.00
51-16-00-50-509	Wages-Summer Day Camp	40,000.00
51-16-00-52-415	Early Child Program Contracts	6,000.00
51-16-00-52-420	Youth Program Contracts	16,000.00
51-16-00-52-430	Summer Day Camp Trips	5,000.00
51-16-00-55-410	Preschool Supplies	500.00
51-16-00-55-415	Early Childhood Program Suppli	500.00
51-16-00-55-420	Youth Program Supplies	1,000.00
51-16-00-55-425	Teen Program Supplies	1,000.00
51-16-00-55-430	Summer Day Camp Supplies	1,000.00
51-16-00-55-431	Summer Camp Shirts	1,100.00
51-16-00-55-432	Summer Camp Food	500.00
51-16-00-55-435	New Program Expenses	3,000.00
TOTAL Non Park		79,550.00
TOTAL Youth Programming		79,550.00

TOTAL FUND REVENUES & BEG. BALANCE	97,500.00
TOTAL FUND EXPENSES	79,550.00
FUND SURPLUS (DEFICIT)	17,950.00

FUND: Athletics Programs

BEGINNING BALANCE

Athletics

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Berwyn Park District

REVENUES

Non Park

52-09-00-41-420	Youth Soccer	50,000.00
52-09-00-41-425	Futsal	8,550.00
52-09-00-41-430	Youth Baseball	4,275.00
52-09-00-41-435	Athletic Camps	3,000.00
52-09-00-41-440	Yth Athletic Contract Programs	5,000.00
52-09-00-41-450	Adult Athletics	500.00
52-09-00-41-455	Adult Athletic Contract Progra	500.00
52-09-00-41-460	Adult Athletic Events	100.00
52-09-00-41-465	New Programs	500.00
52-09-00-41-470	Youth Athletic Special Event	5,000.00
52-09-00-46-480	Sponsorships	500.00
TOTAL Non Park		77,925.00
TOTAL REVENUES: Athletics		77,925.00

EXPENSES

Non Park

52-09-00-50-505	Wages-Youth Soccer	10,000.00
52-09-00-50-506	Wages-Youth Futsal	2,000.00
52-09-00-50-507	Wages-Youth Baseball	1,200.00
52-09-00-50-508	Wages-Athletic Camps	500.00
52-09-00-50-509	Wages-Adult Athletics	100.00
52-09-00-50-510	Wages-Adult Athletic Events	100.00
52-09-00-55-420	Youth Soccer Program Expenses	5,500.00
52-09-00-55-421	Youth Soccer Uniforms	15,000.00
52-09-00-55-422	Youth Soccer Awards	2,500.00
52-09-00-55-423	Soccer Recognition Banquet	3,000.00
52-09-00-55-425	Youth Futsal Program Expenses	2,500.00
52-09-00-55-426	Futsal Uniforms	3,000.00
52-09-00-55-430	Youth Baseball Program Expense	1,000.00
52-09-00-55-431	Youth Baseball Uniforms	1,000.00
52-09-00-55-432	Youth Baseball Awards	500.00
52-09-00-55-435	Athletic Camp Program Expenses	1,000.00
52-09-00-55-440	Youth Ath. Contract Prog Expen	4,000.00
52-09-00-55-450	Adult Athletic Program Expense	200.00
52-09-00-55-455	Adult Ath. Contract Prog expen	300.00
52-09-00-55-460	Adult Event Program Expenses	50.00
52-09-00-55-465	New Program Expenses	350.00
52-09-00-55-470	Youth Athletic Special Event	4,000.00
TOTAL Non Park		57,800.00
TOTAL Athletics		57,800.00

TOTAL FUND REVENUES & BEG. BALANCE	77,925.00
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2024 Final Budget
Berwyn Park District

TOTAL FUND EXPENSES	57,800.00
FUND SURPLUS (DEFICIT)	20,125.00

FUND: Rec. Program Adults
BEGINNING BALANCE

Adults

REVENUES

Non Park

53-12-00-41-600	Adult Programs	3,000.00
53-12-00-41-610	Active Adult Programs	3,000.00
53-12-00-41-615	Adult Day Trips	6,400.00
53-12-00-41-620	Extended Adult Trips	73,000.00
53-12-00-41-625	Adult Lunches	1,000.00
53-12-00-41-630	New Programs	1,500.00
TOTAL Non Park		87,900.00
TOTAL REVENUES: Adults		87,900.00

EXPENSES

Non Park

53-12-00-50-505	Wages-Adult Programs	100.00
53-12-00-50-506	Wages-Active Adult Programs	100.00
53-12-00-50-507	Wages-Adult Day Trips	100.00
53-12-00-50-508	Wages-Extended Adult Trips	100.00
53-12-00-50-509	Wages-Adult Lunches	100.00
53-12-00-50-510	Wages-New Programs	100.00
53-12-00-52-600	Adult Program Contracts Expens	2,400.00
53-12-00-52-610	Active Adult Contract Expense	2,400.00
53-12-00-52-616	Adult Day Trips Tickets	1,000.00
53-12-00-52-617	Adult Day Trips Meals	1,000.00
53-12-00-52-618	Adult Day Trip Transportation	4,000.00
53-12-00-52-620	Extended Trip Contract Expense	71,000.00
53-12-00-52-625	Adult Lunches Restaurants	400.00
53-12-00-55-600	Adult Programs Expense	200.00
53-12-00-55-610	Active Adult Program Expense	200.00
53-12-00-55-630	New Program Expenses	1,000.00
TOTAL Non Park		84,200.00
TOTAL Adults		84,200.00

TOTAL FUND REVENUES & BEG. BALANCE	87,900.00
TOTAL FUND EXPENSES	84,200.00
FUND SURPLUS (DEFICIT)	3,700.00

2024 Final Budget
Berwyn Park District

FUND: Recreation Special Events

BEGINNING BALANCE

Special Events

REVENUES

Non Park

54-10-00-46-410	Brewfest	20,000.00
54-10-00-46-420	Halloween Events	1,000.00
54-10-00-46-430	Winter Events	5,500.00
54-10-00-46-440	Spring Events	2,000.00
54-10-00-46-450	Summer Events	2,000.00
54-10-00-46-460	New Events	1,000.00
54-10-00-46-480	Sponsorships	5,000.00
TOTAL Non Park		36,500.00
TOTAL REVENUES: Special Events		36,500.00

EXPENSES

Non Park

54-10-00-50-505	Wages-Brewfest	1,200.00
54-10-00-50-506	Wages-Halloween Events	400.00
54-10-00-50-507	Wages-Winter Events	500.00
54-10-00-50-508	Wages-Spring Events	300.00
54-10-00-50-509	Wages-Summer Events	200.00
54-10-00-50-510	Wages-New Events	200.00
54-10-00-55-410	Brewfest Supplies	1,000.00
54-10-00-55-411	Brewfest Shirts	2,100.00
54-10-00-55-412	Brewfest Beer Vendors	6,000.00
54-10-00-55-413	Beerfest Ice	900.00
54-10-00-55-414	Beerfest Fencing	4,100.00
54-10-00-55-415	Brewfest Toliets	1,400.00
54-10-00-55-416	Brewfest Entertainment	3,500.00
54-10-00-55-420	Halloween Event Supplies	500.00
54-10-00-55-421	Halloween Event Vendors	300.00
54-10-00-55-430	Winter Event Supplies	1,600.00
54-10-00-55-431	Winter Event Vendors	2,000.00
54-10-00-55-440	Spring Event Supplies	700.00
54-10-00-55-441	Spring Event Vendors	500.00
54-10-00-55-450	Summer Event Supplies	500.00
54-10-00-55-451	Summer Event Vendors	200.00
54-10-00-55-460	New Event Expenses	300.00
TOTAL Non Park		28,400.00
TOTAL Special Events		28,400.00

TOTAL FUND REVENUES & BEG. BALANCE	36,500.00
TOTAL FUND EXPENSES	28,400.00

2024 Final Budget
Berwyn Park District

FUND SURPLUS (DEFICIT) 8,100.00

FUND: Recreation Rentals

BEGINNING BALANCE

Rentals

REVENUES

Non Park

55-13-00-43-450	Proksa Center Rentals	22,000.00
55-13-00-43-451	Liberty Center Rentals	15,000.00
55-13-00-43-452	Liberty Center with Alcohol	10,000.00
55-13-00-43-455	Athletic Fields	20,000.00
55-13-00-43-471	Park Rentals (Outdoors)	3,000.00

TOTAL Non Park 70,000.00

TOTAL REVENUES: Rentals 70,000.00

EXPENSES

Non Park

55-13-00-40-458	Taxes on Liquor	2,000.00
55-13-00-50-505	Wages-Rentals	18,000.00
55-13-00-53-655	Equipment Maintenance	5,000.00
55-13-00-55-456	Liberty Supplies	2,000.00
55-13-00-55-457	Liquor License	2,350.00
55-13-00-55-458	Alcohol	8,000.00
55-13-00-55-753	New Equipment	3,000.00
55-13-00-55-795	Rental Supplies	1,000.00

TOTAL Non Park 41,350.00

TOTAL Rentals 41,350.00

TOTAL FUND REVENUES & BEG. BALANCE 70,000.00

TOTAL FUND EXPENSES 41,350.00

FUND SURPLUS (DEFICIT) 28,650.00

TOTAL ALL FUNDS REV & BEG. BALANCE 4,801,316.00

TOTAL ALL FUNDS EXPENSES 2,888,638.00

ALL FUNDS SURPLUS (DEFICIT) 1,912,678.00