



TOWNSHIP BOARD OF TRUSTEES
MEETING PACKET

December 8, 2025

NOTICE OF PUBLIC MEETING – PLEASE READ

In accordance with the Illinois Open Meetings Act (5 ILCS 120), notice is hereby given that the Board of Trustees of the Berwyn Township will hold a public meeting as follows:

 TOWNSHIP OF BERWYN BOARD OF TRUSTEES MEETING	<input checked="" type="checkbox"/> REGULAR MEETING	DATE	Monday, December 8, 2025
	<input type="checkbox"/> SPECIAL MEETING	TIME	6:00 PM
	<input type="checkbox"/> COW/WORKSHOP <input type="checkbox"/> PUBLIC HEARING	LOCATION	6600 W. 26 th St., 1 st Floor Conf. Rm.

AGENDA

1. **Roll Call**

2. **Pledge of Allegiance**

3. **Open Forum**

Comments for the Open Forum must be submitted by 2:00 PM on the meeting day to Clerk Leticia Garcia at 6700 W. 26th Street, Berwyn, IL 60402, via email at LGarcia@ci.berwyn.il.us, or by phone at (708)749-6451.

4. **Approval of Minutes**

A. Regular Meeting on November 13, 2025

5. **Approval of Town & Relief Funds Payables & Payroll**

A. Assessor's Office Payables – November, 2025

B. Township Fund Payroll & Payables – November, 2025

C. GA Fund Payroll & Payables – November, 2025

6. **Statement of Receipts & Disbursements**

7. **708 Community Mental Health Board**

A. Update from Executive Director Allen Doderlein

B. Review and Approve Community Mental Health Fund Tax Levy Ordinance Beginning July 1, 2025 and Ending June 30, 2026

C. Review and Approve Community Mental Health Fund Audit for the Fiscal Year Ended June 30, 2025

D. Board Appointment of Trustee Zulema Ortiz – Avila

8. **Correspondence**

9. **Old Business**

A. Deferred (10/2025) Review & Approve 2026 Schedule of Regular Meetings & Closure Dates – Garcia

10. **New Business**

A. Berwyn Participatory Budgeting (PB) Committee's 2025 Project Summary Report

B. Consideration & Approval of PB Committee Recommended Program Funding as Selected by Community Vote.

C. Consideration & Approval of 2025 Coat Drive Program Funding from the Relief Fund – Avila

D. Review & Approve 2026 Renewal of BCBS Employee Benefits

E. Review and Approve 2025 Property Tax Levy Ordinance for Taxes to be Collected in 2026

11. **Adjournment**



AGENDA ITEM SUMMARY

MEETING DATE: DECEMBER 8, 2025

AGENDA ITEM	4	ACTION PROPOSED	<input type="checkbox"/> INFORMATIONAL ONLY
TITLE	Approval of Minutes		<input type="checkbox"/> DISCUSS
SUBMITTED BY	Leticia Garcia, Township Clerk		<input checked="" type="checkbox"/> REVIEW
			<input checked="" type="checkbox"/> APPROVE

SUMMARY

ATTACHMENTS

- Regular Meeting on November 16, 2025



Berwyn Township Regular Meeting – November 13, 2025

1. Call to Order: Township Supervisor Avila called the meeting to Order at 6:00 PM. Present were Trustees Espinoza, Margarites, and Ortiz. Also in attendance were Township Clerk Garcia, Township Accountant Eagan, Township Attorney Zdarsky, and Clerk's Office Administrative Assistant Casper. Avila made the motion, seconded by Ortiz, to allow Trustee Miranda to appear remotely. The motion passed by a unanimous voice vote.

2. Pledge: Attendees rose to recite the Pledge of Allegiance.

3. Open Forum: Trustee Margarites suggests starting a program for the youth of the community. Township Clerk Garcia comments on the success of the Township Conference attended, noting it was very informational and inspiring.

Avila made the motion, seconded by Margarites, to move up items 10E and 10F after Open Forum. The motion passed by a unanimous voice vote.

10E: Request for Monetary Donation to Established Food Pantries in Berwyn: Avila invited Volunteers from Ebenezer Food Pantry to speak on the need for a donation for the pantries. Kathy from Ebenezer and Tom R. (3rd Ward Volunteer) spoke on the food disparity and the impact it causes on people. While they have great working relationships with their suppliers, they still fall short. Discussion ensued. Avila made the motion, seconded by Miranda, to donate \$5,000 to Ebenezer food pantry, \$5,000 to Christian Life pantry, and \$2,500 to St. Leonard's pantry. The motion passed by a unanimous roll call vote.

10F: Request for Assistance with Food Pantry Delivery Truck: Avila made the motion, seconded by Ortiz, to allocate up to \$72,000.00 from the GA Fund for a food pantry delivery truck. Volunteers Kathy and Tom spoke on the benefits of having a working truck to pick up entire skids of food. Discussion ensued. The motion passed with Avila, Miranda, Margarites, and Ortiz voting AYE. Espinoza voting NAY.

Avila made the motion, seconded by Margarites, to move item 7 up after 10E and 10F. The motion passed by a unanimous voice vote.

7. 708 Community Mental Health Board: Allen from 708 was recognized by Avila via remotely. Allen spoke on the temporary possible loan. Discussion ensued. Avila made the

Regular Meeting Minutes of November 13, 2025, continued
motion, seconded by Miranda, to accept this communication as informational. The motion passed by a unanimous voice vote.

Avila made the motion, seconded by Miranda, to move item 10H up after item 7. The motion passed by a unanimous voice vote.

10H: Consideration & Approval of Temporary Loan to the 708 Board to Cover November – December Payables: Avila made the motion, seconded by Miranda, to approve a temporary loan to the 708 board to cover expenses of up to \$150,000, and refer to Township Attorney Zdarsky and Township Accountant Eagan to draft documents. The motion passed by a unanimous roll call vote.

4. Approval of Minutes:

A. Regular Meeting on October 16, 2025: Avila made the motion, seconded by Espinoza, to approve the regular meeting minutes of October 16, 2025. The motion passed by a unanimous voice vote.

5. Bills Payable and Payrolls:

A: Assessor's Office Bills Payable and Payroll: Avila made the motion, seconded by Espinoza, to approve the Assessor's Office Payable and Payroll for \$327.87 through November 13, 2025, as submitted. Espinoza made an inquiry regarding the reimbursements being itemized, later withdrawing the question. The motion passed by a unanimous roll call vote.

B: Township Fund Bills Payables: Avila made the motion, seconded by Miranda, to approve the General Town Fund bills payable and payroll through November 13, 2025, for \$50,628.04, as submitted. The motion passed with Avila, Miranda, Margarites, Ortiz voting AYE, and Espinoza voting NAY.

C: GA Fund Bills Payable and Payroll: Avila made the motion, seconded by Miranda, to approve the GA Payroll and payables through November 13, 2025, for \$47,346.76, as submitted. The motion passed by a unanimous roll call vote.

6. Statement of Receipts and Disbursements: Eagan was recognized and commented on his monthly report. Avila made the motion, seconded by Margarites, to accept and file the item as informational. The motion passed by a unanimous voice vote.

8. Correspondence: Garcia followed up on Avila emailing Cathy Fallon, Executive Director of Berwyn Park District, regarding funding for a bus from the Berwyn Township. Avila confirmed he will email Ms. Fallon.

9. Old Business:

A: Deferred Review & Approve Annual Tax Levy: Eagan distributed a draft Ordinance regarding the proposed Tax Levy. Discussion ensued. Avila made the

Regular Meeting Minutes of November 13, 2025, continued

motion, seconded by Miranda, to approve the Tax Levy for the Township at 2.8%.
The motion passed by a unanimous roll call vote.

B: Deferred Review and Approve 2026 Schedule of Regular Meetings & Closure

Dates: Avila made the motion, seconded by Miranda, to defer approval of the 2026 schedule of regular meetings and closure dates to the December 2025 regular meeting. The motion passed by a unanimous voice vote.

10. New Business:

A: Review and Approve Sponsorship for Berwyn Senior Holiday Breakfast: Avila made the motion, seconded by Margarites, to approve the sponsorship for the Berwyn Senior Holiday Breakfast in the amount of \$2,000.00. The motion passed by a unanimous roll call vote.

B: Review and Approve Berwyn Holiday Fund Scholarship: Avila made the motion, seconded by Margarites, to approve the Berwyn Holiday Fund Scholarship of \$5,000.00 from the Township, and \$4,000.00 from General Assistance. The motion passed by a unanimous roll call vote.

C: Review of Employee Handbook and Personnel Manual: Avila distributed Employee Handbooks including the amendments in the booklet. Discussion ensued. Avila made the motion, seconded by Margarites, to approve the amended updated Employee Handbook as amended and revised. The motion passed by a unanimous voice vote.

D: Holiday Lights Décor for Township & Health District – Proposal Deadline: November 21, 2025, 5:00 PM: Avila made the motion, seconded by Margarites, to approve up to \$7,000.00 from Berwyn Township for the Holiday Lights Décor, going with the most responsible and lowest bidder. Discussion ensued. The motion passed by a unanimous roll call vote.

G: Community Hero Award – Deadline to submit nominations: November 21, 2025, at 5:00 PM: Avila made the motion, seconded by Margarites, to accept this communication as informational. The motion passed by a unanimous voice vote.

Adjournment: There being no further business before the Board, Avila made the motion, seconded by Espinoza, to adjourn the meeting. The motion passed by a unanimous voice vote. The meeting adjourned at 7:04 p.m.

Respectively submitted,



Leticia Garcia, Township Clerk



AGENDA ITEM SUMMARY

MEETING DATE: DECEMBER 8, 2025

AGENDA ITEM	5	ACTION PROPOSED	<input type="checkbox"/> INFORMATIONAL ONLY
TITLE	Bills Payable and Payroll		<input type="checkbox"/> DISCUSS
SUBMITTED BY	Brian Eagan, CPA Senior Vice President, Selden Fox, Ltd.		<input checked="" type="checkbox"/> REVIEW
			<input checked="" type="checkbox"/> APPROVE

SUMMARY

Payroll and vendor disbursement lists are attached for review and approval. Physical invoices and receipts are available for your review and audit.

ATTACHMENTS

- A. Assessor's Office Payables
- B. Township Fund Payroll & Payables
- C. GA Fund Payroll & Payables

5-A

Berwyn Township - General Town Fund (Assessor)
Disbursements for Approval
December 8, 2025

<u>Item</u>	<u>Ref #</u>	<u>Date</u>	<u>Payee</u>	<u>Description</u>	<u>Account</u>	<u>Amount</u>
INTERIM DISBURSEMENTS						
			NONE			
				Total Interim Disbursements		<u>\$ -</u>
INTERCOMPANY						
			NONE			
				Total Intercompany		<u>\$ -</u>
DISBURSEMENTS TO VENDORS						
1	40145	12/08/25	Illinois Property Assessment Institute	2026 state conf keynote & breakout sessions	5210.00	\$ 430.00
2a	40152	12/08/25	Jacqueline Pereda	2025-11 Nationbuilder; billing period 11/7-12/6/25	5230.00	104.00
2b				2025-11 Google; 11/1/25-11/30/25	5220.00	16.80
2c				2025-11 Microsoft online services 11/2-12/1/25	5240.00	9.13
2d				reimbursements-mileage; food at conference	5210.00	349.51
2e				reimbursements-paw parade beverages	5440.00	150.00
				Total Disbursements to Vendors		<u>\$ 1,059.44</u>
				Total Disbursements for Approval		<u>\$ 1,059.44</u>

5-B

**Berwyn Township - General Town Fund
Disbursements for Approval
December 8, 2025**

Item	Ref #	Date	Payee	Description	Account	Amount
INTERIM DISBURSEMENTS						
1	40140	11/26/25	Berwyn Holiday Fund	2025 Berwyn Holiday Fund	5440.05	\$ 5,000.00
2	40141	11/26/25	City of Berwyn	Annual senior breakfast sponsorship (2025)	5440.04	2,000.00
3	40142	11/26/25	Berwyn 708 CMHB	Loan Receivable from Berwyn 708	1850.00	20,000.00
Total Interim Disbursements						\$ 27,000.00
INTERCOMPANY						
1a	40149	12/08/25	Berwyn Public Health	2025-12 Rent	5165.00	\$ 3,503.50
1b				Various office supplies; DMV event staff meal	5615.00	167.98
1c				Voting kit supplies; custom window envelopes	5440.00	186.88
1d				TOI Conf-Larry Z., Zulema, Jackie	5155.00	945.78
Total Intercompany						\$ 4,804.14
DISBURSEMENTS TO VENDORS						
1	40147	12/08/25	BCBS - Profile 43806	2025-12 insurance premiums	5880.00	\$ 3,289.02
2	40156	12/08/25	Dearborn Life Insurance Company	2025-21 insurance premiums	5880.00	63.34
3	40154	12/08/25	Edward Espinoza	Reimbursements-train tickets; food-conference	5155.00	521.21
4	40144	12/08/25	Heather Casper	township/health district meeting attendance	5899.00	35.00
5	40150	12/08/25	Johnny's Landscaping Services	2025-11 grass cutting	5520.00	215.00
6	40143	12/08/25	Lawndale News	publishing public notice & agenda for 12/8	5625.00	135.00
7	40153	12/08/25	Lawrence Zdarsky	2025-12 Legal Services	5143.00	887.00
8	40155	12/08/25	Leticia Garcia	Reimbursements-lodging; food-conference	5155.00	856.63
9	40157	12/08/25	Matthew Medina	Reimbursements-conf attendance & mileage	5899.00	737.80
10	40146	12/08/25	Nicholas Margarites	Reimbursement-conference mileage	5155.00	270.20
11a	40151	12/08/25	Selden Fox, Ltd.	2025-12 Accounting Services	5105.00	1,076.00
11b				2025-12 Software	5106.00	100.00
12	40148	12/08/25	Vision Service Plan	2025-12 insurance premiums	5880.00	182.22
Total Disbursements to Vendors						\$ 8,368.42
PAYROLL CHECKS & WITHHOLDINGS SUMMARY						
1	Board checks	11/13/25	Board checks	Gross board payroll - November	various	\$ 8,587.50
2	EFT	11/14/25	Gross Payroll	Gross payroll - 11/1/25 - 11/15/25	various	6,665.61
3	EFT	11/14/25	Payroll withholdings	Payroll taxes - 11/1/25 - 11/15/25	various	1,166.86
4	EFT	11/14/25	Employer IMRF Obligation	IMRF match - 11/1/25 - 11/15/25	5835.00	1,787.96
5	EFT	11/28/25	Gross Payroll	Gross payroll - 11/16/25 - 11/30/25	various	6,665.61
6	EFT	11/28/25	Payroll withholdings	Payroll taxes - 11/16/25 - 11/30/25	various	509.93
7	EFT	11/28/25	Employer IMRF Obligation	IMRF match - 11/16/25 - 11/30/25	5835.00	765.42
Total Payroll & Withholding Disbursements						\$ 26,148.89
Total Disbursements for Approval						\$ 66,321.45
Reconciled Cash Balance at 11/30/25-Byline Bank checking						\$ 88,593.34
Reconciled Cash Balance at 11/30/25-Republic Bank checking						216,818.90
Reconciled Cash Balance at 11/30/25-Republic Bank sweep						215,319.33
Total						\$ 520,731.57

5-C

Berwyn Township - General Assistance Fund
Disbursements for Approval
December 8, 2025

Item	Ref #	Date	Payee	Description	Account	Amount
INTERIM DISBURSEMENTS						
1	40754	11/26/25	Berwyn Holiday Fund	2025 Berwyn Holiday Fund	5440.00	\$ 4,000.00
2	40755	11/26/25	Ebenezer Community Foundation	donation to established food pantries in Berwyn	5444.00	5,000.00
3	40756	11/26/25	Christian Life Center Assemblies	donation to established food pantries in Berwyn	5444.00	5,000.00
4	40757	11/26/25	Blessed Miguel Pro Catholic Parish	donation to established food pantries in Berwyn	5444.00	2,500.00
Total Interim Disbursements						\$ 16,500.00
INTERCOMPANY						
1	40802	12/08/25	Berwyn Public Health District	2025-12 Rent	5165.00	\$ 2,866.50
2a	40769	12/08/25	Berwyn Township	Payroll Reimbursement	5803.00	4,145.89
2b				Audit reimbursement	5115.00	4,250.00
Total Intercompany						\$ 11,262.39
DISBURSEMENTS TO FLAT GRANT RECIPIENTS						
1	40758	12/08/25		2025-11 Flat grant	5350.00	\$ 456.00
2	40759	12/08/25		2025-11 Flat grant	5350.00	456.00
3	40760	12/08/25		2025-11 Flat grant	5350.00	456.00
4	40761	12/08/25		2025-11 Flat grant	5350.00	456.00
5	40762	12/08/25		2025-11 Flat grant	5350.00	456.00
6	40763	12/08/25		2025-11 Flat grant	5350.00	456.00
7	40764	12/08/25		2025-11 Flat grant	5350.00	456.00
8	40765	12/08/25		2025-11 Flat grant	5350.00	456.00
9	40766	12/08/25		2025-11 Flat grant	5350.00	456.00
10	40767	12/08/25		2025-11 Flat grant	5350.00	456.00
11	40768	12/08/25		2025-11 Flat grant	5350.00	456.00
12	40770	12/08/25		2025-11 Flat grant	5350.00	456.00
13	40771	12/08/25		2025-11 Flat grant	5350.00	456.00
14	40773	12/08/25		2025-11 Flat grant	5350.00	456.00
15	40774	12/08/25		2025-11 Flat grant	5350.00	456.00
16	40775	12/08/25		2025-11 Flat grant	5350.00	456.00
17	40776	12/08/25		2025-11 Flat grant	5350.00	456.00
18	40777	12/08/25		2025-11 Flat grant	5350.00	456.00
19	40778	12/08/25		2025-11 Flat grant	5350.00	456.00
20	40779	12/08/25		2025-11 Flat grant	5350.00	456.00
21	40780	12/08/25		2025-11 Flat grant	5350.00	456.00
22	40781	12/08/25		2025-11 Flat grant	5350.00	456.00
23	40782	12/08/25		2025-11 Flat grant	5350.00	456.00
24	40783	12/08/25		2025-11 Flat grant	5350.00	456.00
25	40784	12/08/25		2025-11 Flat grant	5350.00	456.00
26	40785	12/08/25		2025-11 Flat grant	5350.00	456.00
27	40786	12/08/25		2025-11 Flat grant	5350.00	456.00
28	40787	12/08/25		2025-11 Flat grant	5350.00	456.00
29	40788	12/08/25		2025-11 Flat grant	5350.00	456.00
30	40789	12/08/25		2025-11 Flat grant	5350.00	456.00
31	40790	12/08/25		2025-11 Flat grant	5350.00	456.00
32	40791	12/08/25		2025-11 Flat grant	5350.00	456.00
33	40792	12/08/25		2025-11 Flat grant	5350.00	456.00
34	40793	12/08/25		2025-11 Flat grant	5350.00	456.00
35	40794	12/08/25		2025-11 Flat grant	5350.00	456.00
36	40795	12/08/25		2025-11 Flat grant	5350.00	456.00
37	40796	12/08/25		2025-11 Flat grant	5350.00	456.00
38	40798	12/08/25		2025-11 Flat grant	5350.00	456.00
39	40799	12/08/25		2025-11 Flat grant	5350.00	456.00
40	40800	12/08/25		2025-11 Flat grant	5350.00	456.00
41	40801	12/08/25		2025-11 Flat grant	5350.00	456.00
42	40804	12/08/25		2025-11 Flat grant	5350.00	456.00
43	40805	12/08/25		2025-11 Flat grant	5350.00	456.00
44	40806	12/08/25		2025-11 Flat grant	5350.00	456.00
45	40807	12/08/25		2025-11 Flat grant	5350.00	456.00
46	40808	12/08/25		2025-11 Flat grant	5350.00	456.00
47	40809	12/08/25		2025-11 Flat grant	5350.00	456.00
48	40810	12/08/25		2025-11 Flat grant	5350.00	456.00
49	40811	12/08/25		2025-11 Flat grant	5350.00	456.00
50	40812	12/08/25		2025-11 Flat grant	5350.00	456.00
51	40813	12/08/25		2025-11 Flat grant	5350.00	456.00
52	40814	12/08/25		2025-11 Flat grant	5350.00	456.00
53	40815	12/08/25		2025-11 Flat grant	5350.00	456.00
54	40816	12/08/25		2025-11 Flat grant	5350.00	456.00
55	40817	12/08/25		2025-11 Flat grant	5350.00	456.00
56	40818	12/08/25		2025-11 Flat grant	5350.00	456.00
57	40820	12/08/25		2025-11 Flat grant	5350.00	456.00
58	40821	12/08/25		2025-11 Flat grant	5350.00	456.00
59	40822	12/08/25		2025-11 Flat grant	5350.00	456.00
60	40823	12/08/25		2025-11 Flat grant	5350.00	456.00

**Berwyn Township - General Assistance Fund
Disbursements for Approval
December 8, 2025**

<u>Item</u>	<u>Ref #</u>	<u>Date</u>	<u>Payee</u>	<u>Description</u>	<u>Account</u>	<u>Amount</u>
61	40824	12/08/25		2025-11 Flat grant	5350.00	456.00
62	40825	12/08/25		2025-11 Flat grant	5350.00	456.00
63	40826	12/08/25		2025-11 Flat grant	5350.00	456.00
64	40827	12/08/25		2025-11 Flat grant	5350.00	456.00
65	40828	12/08/25		2025-11 Flat grant	5350.00	456.00
66	40829	12/08/25		2025-11 Flat grant	5350.00	456.00
67	40830	12/08/25		2025-11 Flat grant	5350.00	456.00
68	40831	12/08/25		2025-11 Flat grant	5350.00	456.00
69	40833	12/08/25		2025-11 Flat grant	5350.00	456.00
70	40834	12/08/25		2025-11 Flat grant	5350.00	456.00
71	40835	12/08/25		2025-11 Flat grant	5350.00	456.00
72	40836	12/08/25		2025-11 Flat grant	5350.00	456.00
73	40837	12/08/25		2025-11 Flat grant	5350.00	456.00
74	40838	12/08/25		2025-11 Flat grant	5350.00	456.00
75	40839	12/08/25		2025-11 Flat grant	5350.00	456.00
76	40840	12/08/25		2025-11 Flat grant	5350.00	456.00
77	40841	12/08/25		2025-11 Flat grant	5350.00	456.00
Total Disbursements to Flat Grant Recipients						\$ 35,112.00
DISBURSEMENTS TO VENDORS						
1	40819	12/08/25	Blue Cross Blue Shield	2025-12 insurance premiums	5880.00	\$ 840.64
2	40832	12/08/25	Dearborn Life Insurance Company	2025-12 insurance premiums	5880.00	8.28
3	40797	12/08/25	Lawrence Zdarsky	2025-12 Legal services	5143.00	354.00
4a	40803	12/08/25	Selden Fox, Ltd.	2025-12 Accounting Services	5105.00	999.00
4b				2025-12 Software	5615.00	100.00
5	40772	12/08/25	Vision Service Plan	2025-12 insurance premiums	5880.00	16.02
Total Disbursements to Vendors						\$ 2,317.94
PAYROLL CHECKS & WITHHOLDINGS SUMMARY						
1	EFT	11/14/25	Gross Payroll	Gross payroll - 11/1/25 - 11/15/25	5803.00	\$ 1,704.30
2	EFT	11/14/25	Payroll withholdings	Payroll taxes - 11/1/25 - 11/15/25	various	130.38
3	EFT	11/14/25	Employer IMRF Obligation	IMRF match - 11/1/25 - 11/15/25	5835.00	262.80
4	EFT	11/28/25	Gross Payroll	Gross payroll - 11/16/25 - 11/30/25	5803.00	1,704.30
5	EFT	11/28/25	Payroll withholdings	Payroll taxes - 11/16/25 - 11/30/25	various	130.37
6	EFT	11/28/25	Employer IMRF Obligation	IMRF match - 11/16/25 - 11/30/25	5835.00	262.80
Total Payroll & Withholding Disbursements						\$ 4,194.95
Total Disbursements for Approval						\$ 69,387.28
Reconciled Cash Balance at 11/30/25-Byline Bank checking						\$ 146,138.84
Reconciled Cash Balance at 11/30/25-Republic Bank checking						477,231.06
Reconciled Cash Balance at 11/30/25-Republic Bank sweep						359,133.26
Total						\$ 982,503.16

**BERWYN TOWNSHIP
GENERAL ASSISTANCE PROGRAM**

Activity Report for Month of: November 2025

CASELOAD	GENERAL ASSISTANCE	EMERGENCY ASSISTANCE
Clients from Previous Month	77	0
(+) New Cases/Reinstated	1	0
(-) Terminated Cases	1	0
Clients End-of-Month Total	77	0

Client Eligibility Status	# of Clients
EXEMPT (SSI/SSDI case pending)	21
RESTRICTED (Temporarily disabled)	29
ABLE (Unemployed and seeking work)	27

In-person residence checks were last completed in January 2025.

INQUIRIES	GENERAL ASSISTANCE	EMERGENCY ASSISTANCE
Total Assistance Application Requests	1	2
Applications In-Process	0	0
Applications Approved	1	0
Applications Denied	0	0
<i>No show/Unable to contact</i>	0	0
<i>Excess Income</i>	0	0
<i>Eligible for other agency funds</i>	0	0
<i>Incomplete app/docs</i>	0	0
<i>Other (Describe)</i>	0	0
Total Applicants Referred Other Agency	0	2

OTHER APPLICATION ASSISTANCE	November	TOTAL 2025 YTD
Access To Care	1	3
Benefit Access Program	0	14
Emergency ID Bracelet	0	50
Medicaid/Medicare	0	5

Respectfully,
Cynthia Arreola, GA Coordinator

CERTIFICATE

TOWN CLERK OF BERWYN TOWNSHIP
COOK COUNTY, ILLINOIS

We, the undersigned, members of the Board of the Township Trustees of Berwyn Township, Cook County, Illinois, certify and state as follows:

that we have this 8th day of December 2025 examined and approved the foregoing claims or charges against Berwyn Township Town Fund and that we hereby approve said claims or charges and direct the Supervisor to pay the same aforesaid vouchers and payroll consisting of 2 pages.

_____ Trustee

_____ Trustee

_____ Trustee

_____ Trustee

_____ Supervisor

CERTIFICATE

I, the undersigned, Town Clerk of Berwyn Township, Cook County, Illinois, certify and state as follows:

that the Board of Township Trustees of said Township examined, reviewed, approved and directed the payment of the foregoing accounts on this 8th day of December 2025 and that the foregoing amounts are due to the organizations or persons stated above.

_____ Town Clerk

Countersigned

_____ Supervisor

CERTIFICATE

TOWN CLERK OF BERWYN TOWNSHIP GENERAL ASSISTANCE
COOK COUNTY, ILLINOIS

We, the undersigned, members of the Board of the Township Trustees of Berwyn Township, Cook County, Illinois, certify and state as follows:

that we have this 8th day of December 2025 examined and approved the foregoing claims or charges against Berwyn Township General Assistance Fund and that we hereby approve said claims or charges and direct the Supervisor to pay the same aforesaid vouchers and payroll consisting of 1 page

_____ Trustee

_____ Trustee

_____ Trustee

_____ Trustee

_____ Supervisor

CERTIFICATE

I, the undersigned, Town Clerk of Berwyn Township, Cook County, Illinois, certify and state as follows:

that the Board of Township Trustees of said Township examined, reviewed, approved and directed the payment of the foregoing accounts on this 8th day of December 2025 and that the foregoing amounts are due to the organizations or persons stated above.

_____ Town Clerk

Countersigned

_____ Supervisor



AGENDA ITEM SUMMARY

MEETING DATE: DECEMBER 8, 2025

AGENDA ITEM	6	ACTION PROPOSED	<input type="checkbox"/> INFORMATIONAL ONLY
TITLE	Statement of Receipts & Disbursements		<input type="checkbox"/> DISCUSS
SUBMITTED BY	Brian Eagan, CPA Senior Vice President, Selden Fox, Ltd.		<input checked="" type="checkbox"/> REVIEW
			<input checked="" type="checkbox"/> APPROVE

SUMMARY

Statement of revenues, expenditures, and changes in net assets – modified cash basis for the General Town and General Assistance Fund of Berwyn Township is attached for your review.

ATTACHMENTS

- Statement of Revenues, Expenditures, and Changes in Net Assets – Modified Cash Basis for the period **April 1, 2025 through November 30, 2025.**

Selden Fox

Accounting for your future

One Parkview Plaza, Suite 710 | Oakbrook Terrace, IL 60181 | www.seldenfox.com
p 630.954.1400 | f 630.954.1327 | email@seldenfox.com

ACCOUNTANT'S COMPILATION REPORT

Board of Trustees
Berwyn Township
Berwyn, Illinois

Management is responsible for the accompanying statement of revenues, expenditures, and changes in net assets – modified cash basis for the period April 1, 2025 through November 30, 2025 for the General Town Fund and General Assistance Fund of **Berwyn Township**. We have performed the compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this financial statement.

This financial statement is prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the entity's revenues, expenditures, and changes in net assets. Accordingly, this financial statement is not designed for those who are not informed about such matters.

The supplementary budget information is presented for purposes of additional analysis and is not a required part of the basic financial statement. This information is the representation of management of **Berwyn Township**. The information was subject to our compilation engagement, however, we have not audited or reviewed the information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to Berwyn Township.

Selden Fox, Ltd.

December 3, 2025

Berwyn Township
Statement of Revenues, Expenditures, and
Changes in Net Assets - Modified Cash Basis
April - November 2025

	Apr - Nov 2025	Tentative Budget	Remaining Budget	% of Budget
Income				
4100.00 Property Tax	\$ 23,208.59	\$ 450,000.00	\$ (426,791.41)	5.16%
4200.00 Replacement Tax	26,410.68	65,000.00	(38,589.32)	40.63%
4330.00 Miscellaneous Income		2,000.00	(2,000.00)	0.00%
4400.00 Interest Income	13,200.33	2,500.00	10,700.33	528.01%
Total Income	62,819.60	519,500.00	(456,680.40)	12.09%
Gross Profit	62,819.60	519,500.00	(456,680.40)	12.09%
Expenses				
5000.00 Capital Outlay			-	
5015.00 Equipment	-	7,500.00	(7,500.00)	0.00%
5017.00 Park Improvements and Equipment	-	5,000.00	(5,000.00)	0.00%
5020.00 Office Furnishings	-	4,000.00	(4,000.00)	0.00%
Total 5000.00 Capital Outlay	-	16,500.00	(16,500.00)	0.00%
5100.00 Contractual Services			-	
5105.00 Accounting/Bookkeeping	9,327.30	11,844.00	(2,516.70)	78.75%
5106.00 Payroll Processing Fees	100.00	2,520.00	(2,420.00)	3.97%
5115.00 Annual Audit	4,625.00	4,250.00	375.00	108.82%
5120.00 Association Dues	2,279.94	3,000.00	(720.06)	76.00%
5135.00 General Liability Insurance	6,141.75	10,000.00	(3,858.25)	61.42%
5140.00 Legal Expense	-	10,000.00	(10,000.00)	0.00%
5143.00 Town Attorney	7,095.00	10,500.00	(3,405.00)	67.57%
5144.00 Website Costs	-	1,500.00	(1,500.00)	0.00%
5145.00 Newsletter/Website	-	5,000.00	(5,000.00)	0.00%
5155.00 Town Board Educ, Trans, Travel	2,314.84	5,500.00	(3,185.16)	42.09%
5165.00 Office Rent - Rent & Services	28,028.00	42,042.00	(14,014.00)	66.67%
Total 5100.00 Contractual Services	59,911.83	106,156.00	(46,244.17)	56.44%
5200 Assessor's Office			-	
5210.00 Assessor Educ, Trans, Travel	796.32	3,000.00	(2,203.68)	26.54%
5215.00 Assessor's Office Supplies	756.79	975.00	(218.21)	77.62%
5220.00 Assessor's Office Equipment	2,029.93	3,250.00	(1,220.07)	62.46%
5225.00 Assessor's Printing and Publica	-	2,500.00	(2,500.00)	0.00%
5230.00 Assessor's Web Hosting/ IT	1,382.00	4,900.00	(3,518.00)	28.20%
5240.00 Assessor's Office Budget	156.25	3,000.00	(2,843.75)	5.21%
5877.00 Assessor's Office Staff	71,807.60	97,000.00	(25,192.40)	74.03%
Total 5200 Assessor's Office	76,928.89	114,625.00	(37,696.11)	67.11%

Berwyn Township
Statement of Revenues, Expenditures, and
Changes in Net Assets - Modified Cash Basis
April - November 2025

	Apr - Nov 2025	Tentative Budget	Remaining Budget	% of Budget
5400.00 Other Expenditures			-	
5410.00 Contingencies	-	2,500.00	(2,500.00)	0.00%
5425.00 Officials' Bonds	3,500.00	4,000.00	(500.00)	87.50%
5440.00 Special Events & Programs	7,512.88	25,000.00	(17,487.12)	30.05%
5440.02 Community Outreach	1,404.50	2,500.00	(1,095.50)	56.18%
5440.03 Dumpster Days	24,390.49	15,000.00	9,390.49	162.60%
5440.04 Senior Breakfast	2,000.00	1,500.00	500.00	133.33%
5440.05 Holiday Fund	5,000.00	5,000.00	-	100.00%
5440.06 Community Hero	-	4,000.00	(4,000.00)	0.00%
5440.07 Intergovernmental	-	15,000.00	(15,000.00)	0.00%
5440.08 New Programs and Initiatives	233,254.18	600,000.00	(366,745.82)	38.88%
5440.09 Emergency Preparedness Training	-	1,500.00	(1,500.00)	0.00%
5440.10 Senior Resource & Dance	-	1,500.00	(1,500.00)	0.00%
5440.11 Mentorship program	-	1,500.00	(1,500.00)	0.00%
Total 5440.00 Special Events & Programs	273,562.05	672,500.00	(398,937.95)	40.68%
5442.00 Participatory Budget	37.41	12,000.00	(11,962.59)	0.31%
5444.00 Emergency Preparedness	-	5,000.00	(5,000.00)	0.00%
5450.00 Decorating	-	1,000.00	(1,000.00)	0.00%
5470.00 Record Retention	-	1,000.00	(1,000.00)	0.00%
Total 5400.00 Other Expenditures	277,099.46	698,000.00	(420,900.54)	39.70%
5500.00 Repairs and Maintenance			-	
5520.00 Landscaping	1,315.00	5,500.00	(4,185.00)	23.91%
5530.00 Town Park - Maint & Operations	-	6,000.00	(6,000.00)	0.00%
5540.00 Snow Removal	437.50	3,000.00	(2,562.50)	14.58%
Total 5500.00 Repairs and Maintenance	1,752.50	14,500.00	(12,747.50)	12.09%
5600.00 Commodities			-	
5615.00 Office Supplies and Expense	4,326.80	7,000.00	(2,673.20)	61.81%
5620.00 Postage	-	2,000.00	(2,000.00)	0.00%
5625.00 Printing and Publication	1,483.22	2,000.00	(516.78)	74.16%
5635.00 Clerk's Budget	-	100.00	(100.00)	0.00%
Total 5600.00 Commodities	5,810.02	11,100.00	(5,289.98)	52.34%
5800.00 Personnel Expenses			-	
5830.00 Taxes - Employer FICA	10,974.87	23,500.00	(12,525.13)	46.70%
5831.00 Taxes - Employer Medicare	2,566.72	6,500.00	(3,933.28)	39.49%
5832.00 Taxes - SUTA	8.00	2,050.00	(2,042.00)	0.39%
5835.00 Retirement Contribution	20,435.07	56,000.00	(35,564.93)	36.49%
5875.00 Township Assessor	20,437.50	33,600.00	(13,162.50)	60.83%

Berwyn Township
Statement of Revenues, Expenditures, and
Changes in Net Assets - Modified Cash Basis
April - November 2025

	Apr - Nov 2025	Tentative Budget	Remaining Budget	% of Budget
5880.00 Group Health Insurance	27,509.38	55,000.00	(27,490.62)	50.02%
5885.00 Board of Trustees	8,000.00	12,500.00	(4,500.00)	64.00%
5890.00 Township Clerk	10,724.60	20,000.00	(9,275.40)	53.62%
5895.00 Township Supervisor	30,656.25	50,000.00	(19,343.75)	61.31%
5898.00 Clerical	39,155.87	105,000.00	(65,844.13)	37.29%
5899.00 Clerk's Office Staff	319.75	2,000.00	(1,680.25)	15.99%
Total 5800.00 Personnel Expenses	170,788.01	366,150.00	(195,361.99)	46.64%
Total Expenses	592,290.71	1,327,031.00	(734,740.29)	44.63%
Net Operating Income	(529,471.11)	(807,531.00)	278,059.89	65.57%
Net Income	(529,471.11) \$	(807,531.00) \$	278,059.89	65.57%
Beginning net assets	1,095,450.49			
Ending net assets	\$ 565,979.38			

Berwyn General Assistance Fund
Statement of Revenues, Expenditures, and
Changes in Net Assets - Modified Cash Basis

April - November 2025

	Apr - Nov 2025	Tentative Budget	Remaining Budget	% of Budget
Income				
4100.00 Property Tax	\$ 20,267.56	\$ 440,000.00	\$ (419,732.44)	4.61%
4700.00 Investment Income	24,000.16	25,000.00	(999.84)	96.00%
4900.00 Interest Income	13,768.42	5,000.00	8,768.42	275.37%
Total Income	58,036.14	470,000.00	(411,963.86)	12.35%
Gross Profit	58,036.14	470,000.00	(411,963.86)	12.35%
Expenses				
5000.00 Capital Outlay			-	
5015.00 Equipment	-	7,000.00	(7,000.00)	0.00%
5030.00 Computer/GA Tracking Program	-	4,000.00	(4,000.00)	0.00%
Total 5000.00 Capital Outlay	-	11,000.00	(11,000.00)	0.00%
5100.00 Contractual Services			-	
5105.00 Accounting/Bookkeeping	9,255.51	11,000.00	(1,744.49)	84.14%
5115.00 Annual Audit	4,250.00	3,500.00	750.00	121.43%
5120.00 Association Dues	-	800.00	(800.00)	0.00%
5135.00 Gen. Liability Insurance	3,790.25	6,000.00	(2,209.75)	63.17%
5140.00 Legal Expense	-	3,000.00	(3,000.00)	0.00%
5143.00 Town Attorney	2,831.00	4,200.00	(1,369.00)	67.40%
5145.00 Newsletter/Website	-	7,000.00	(7,000.00)	0.00%
5155.00 GA Education, Transport & Travel	-	2,000.00	(2,000.00)	0.00%
5165.00 Office Rent - Rent & Services	22,932.00	35,000.00	(12,068.00)	65.52%
5180.00 Insurance - Catastrophic	5,644.00	3,000.00	2,644.00	188.13%
Total 5100.00 Contractual Services	48,702.76	75,500.00	(26,797.24)	64.51%
5300.00 Assistance Programs			-	
5340.00 Statutory Burial Expenses	-	20,000.00	(20,000.00)	0.00%
5350.00 Relief - Flat Grant	220,378.00	330,000.00	(109,622.00)	66.78%
5355.00 Hospitalization Exp / Inst Care	-	50,000.00	(50,000.00)	0.00%
5356.00 Medical Assistance	-	10,000.00	(10,000.00)	0.00%
Total 5300.00 Assistance Programs	220,378.00	410,000.00	(189,622.00)	53.75%
5400.00 Other Expenditures			-	
5410.00 Contingencies	-	10,000.00	(10,000.00)	0.00%
5435.00 Access to Care	(3.00)	4,000.00	(4,003.00)	-0.08%
5440.00 Special Events & Programs	7,510.20	50,000.00	(42,489.80)	15.02%
5442.00 Participatory Budget	-	7,450.00	(7,450.00)	0.00%
5444.00 Emergency Assistance Program	12,500.00	150,000.00	(137,500.00)	8.33%

Berwyn General Assistance Fund
Statement of Revenues, Expenditures, and
Changes in Net Assets - Modified Cash Basis

April - November 2025

	Apr - Nov 2025	Tentative Budget	Remaining Budget	% of Budget
5460.00 Office Furnishings	-	4,000.00	(4,000.00)	0.00%
5470.00 Record Retention/Disposal	-	1,000.00	(1,000.00)	0.00%
Total 5400.00 Other Expenditures	20,007.20	226,450.00	(206,442.80)	8.84%
5600.00 Commodities			-	
5615.00 Office Supplies and Expense	2,237.77	1,000.00	1,237.77	223.78%
5620.00 Postage	-	500.00	(500.00)	0.00%
5625.00 Printing and Publication	-	2,000.00	(2,000.00)	0.00%
Total 5600.00 Commodities	2,237.77	3,500.00	(1,262.23)	63.94%
5800.00 Personnel Expenses			-	
5803.00 Intake Personnel	24,471.08	90,000.00	(65,528.92)	27.19%
5830.00 Taxes - Employer FICA	1,690.67	4,000.00	(2,309.33)	42.27%
5831.00 Taxes - Employer Medicare	395.39	1,000.00	(604.61)	39.54%
5832.00 Taxes - SUTA	9.94	400.00	(390.06)	2.49%
5835.00 Retirement Contribution	4,291.91	12,000.00	(7,708.09)	35.77%
5880.00 Group Health Insurance	6,522.83	25,000.00	(18,477.17)	26.09%
Total 5800.00 Personnel Expenses	37,381.82	132,400.00	(95,018.18)	28.23%
Total Expenses	328,707.55	858,850.00	(530,142.45)	38.27%
Net Operating Income	(270,671.41)	(388,850.00)	118,178.59	69.61%
Net Income	\$ (270,671.41)	\$ (388,850.00)	\$ 118,178.59	69.61%
Beginning net assets	\$ 2,866,332.11			
Ending net assets	\$ 2,595,660.70			



AGENDA ITEM SUMMARY

MEETING DATE: DECEMBER 8, 2025

AGENDA ITEM	7-A	ACTION PROPOSED	<input checked="" type="checkbox"/> INFORMATIONAL ONLY
TITLE	Berwyn Township 708 Community Mental Health Board		<input type="checkbox"/> DISCUSS
SUBMITTED BY	Allen Doederlein, Executive Director, B708CMHB		<input type="checkbox"/> REVIEW
			<input type="checkbox"/> APPROVE

SUMMARY

Update from the Berwyn Township 708 Community Mental Health Board

- The 708 Board greatly appreciates the Trustees' loan of up to \$150,000 to address delayed income from property tax revenues; many thanks for this.
- The 708 Board grant applications are available December 15, 2025 and due January 23, 2026. Anyone wishing to receive application materials should contact Allen Doederlein at b708cmhb@yahoo.com or (312)731-5912.
- The next meeting of the 708 Board is Monday, January 26, 2026 at 7:00 p.m.

ATTACHMENTS

None



AGENDA ITEM SUMMARY

MEETING DATE: DECEMBER 8, 2025

AGENDA ITEM	7-B	ACTION PROPOSED	<input type="checkbox"/> INFORMATIONAL ONLY
TITLE	Community Mental Health Fund Tax Levy Ordinance		<input type="checkbox"/> DISCUSS
SUBMITTED BY	Allen Doederlein, Executive Director, B708CMHB		<input checked="" type="checkbox"/> REVIEW
			<input checked="" type="checkbox"/> APPROVE

SUMMARY

The 708 Board held its public hearing regarding its proposed 2025 tax levy (collected in 2026) and seeks the Township's approval on it so it can be filed by December 31, 2025.

ATTACHMENTS

- Community Mental Health Fund Tax Levy Ordinance Beginning July 1, 2025 and Ending June 30, 2026

TOWN OF BERWYN
COMMUNITY MENTAL HEALTH FUND
COOK COUNTY, ILLINOIS

2025 TAX LEVY ORDINANCE
FOR THE FISCAL YEAR
BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026

**TOWN OF BERWYN
COMMUNITY MENTAL HEALTH FUND
COOK COUNTY, ILLINOIS
2025 TAX LEVY ORDINANCE
FOR THE FISCAL YEAR
BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND, Cook County, Illinois, as follows:

SECTION 1: Tax for the following sums of money, or as much thereof as may be authorized by law, to defray all expenses and liabilities of the Town of Berwyn, Community Mental Health Fund, Cook County, Illinois be and the same is hereby levied for the purpose specified against all taxable property in the Town of Berwyn, Community Mental Health Fund, Cook County, Illinois for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

	AMOUNT APPROPRIATED	ESTIMATED REVENUES FROM SOURCES OTHER THAN TAX LEVY	TO BE RAISED BY TAX LEVY
1. ADMINISTRATION			
Administrative salary	59,000	-	59,000
Mileage	125	-	125
Office supplies	750	-	750
Total Administration	\$ 59,875	\$ -	\$ 59,875
2. PURCHASED SERVICES			
Annual Audit	\$ 3,000	-	3,000
Insurance	10,000	-	10,000
Legal/Consulting Services	3,000	-	3,000
Membership/Association Fees	2,500	-	2,500
Public Notices/Newspaper Printing	1,700	-	1,700
Website	5,000	-	5,000
Accounting	9,600	-	9,600
Total Purchased Services	\$ 34,800	\$ -	\$ 34,800
3. CONTINGENCIES	\$ 1,000	\$ -	1,000
4. BOARD DEVELOPMENT			
Professional development - conferences	2,000	-	2,000
Professional development - travel and expenses	2,000	-	2,000
Professional development - meetings and meals	750	-	750
Total Board Development	\$ 4,750	\$ -	\$ 4,750
5. CONTRACTUAL SERVICES			
A. Mental Health			
Supportive Housing and Homelessness Prevention to be provided by <u>Beds Plus Care, LaGrange, IL</u>	\$ 25,000	-	25,000
Early Childhood Care & Education, Parent & Community Education for Prevention to be provided by <u>The Children's Center of Berwyn-Cicero, Berwyn, IL</u>	18,000	-	18,000
Child and Adult Outpatient Services to be provided by <u>Family Service and Mental Health Center of Cicero</u>	21,000	-	21,000
Mental Health programs to be provided by <u>Housing Forward, Maywood, IL</u>	30,000	-	30,000
Children's Mental Health & Healthcare Integration Project to be provided by <u>IWS Children's Clinic, Oak Park, IL</u>	10,000	-	10,000
Drop In Center to be provided by <u>NAMI Metro Suburban, Oak Park, IL</u>	12,500	-	12,500

	AMOUNT APPROPRIATED	ESTIMATED REVENUES FROM SOURCES OTHER THAN TAX LEVY	TO BE RAISED BY TAX LEVY
Living Room Program to be provided by <u>NAMI Metro Suburban, Oak Park, IL</u>	12,500	-	12,500
School Education Programs to be provided by <u>NAMI Metro Suburban, Oak Park, IL</u>	10,000	-	10,000
Behavioral Health Services to be provided by <u>Pillars Community Health, Berwyn, IL</u>	98,900	-	98,900
Constance Morris House - Domestic Violence Services to be provided by <u>Pillars Community Health - Constance Morris House, La Grange, IL</u>	7,400	-	7,400
Child Victim Advocate Services to be provided by <u>Proviso Children's Advocacy Center, Broadview, IL</u>	25,000	-	25,000
Prevention Services Program to be provided by <u>Sarah's Inn, Oak Park, IL</u>	10,000	-	10,000
Supportive Counseling Program to be provided by <u>Sarah's Inn, Oak Park, IL</u>	20,000	-	20,000
Training & Education Program to be provided by <u>Sarah's Inn, Oak Park, IL</u>	5,000	-	5,000
Caregiver Resource Center to be provided by <u>Solutions for Care, North Riverside, IL</u>	15,000	-	15,000
Aging and Disability Resource Network to be provided by <u>Solutions for Care, North Riverside, IL</u>	15,000	-	15,000
Domestic Violence programs to be provided by <u>WINGS, Chicago, IL</u>	5,000	-	5,000
Comprehensive Youth Services to be provided by <u>Youth Crossroads, Berwyn, IL</u>	125,000	-	125,000
Berwyn Wellness Program to be provided by <u>Berwyn Township Public Health District, Berwyn, IL</u>	25,000	-	25,000
Total Mental Health	\$ 490,300	\$ -	\$ 490,300
B. Developmental Disabilities			
Case Management to be provided by <u>Community Support Services, Brookfield, IL</u>	\$ 10,000	-	10,000
Respite Care to be provided by <u>Community Support Services, Brookfield, IL</u>	48,000	-	48,000
Children's Services/Early Intervention Program to be provided by <u>Oak-Leyden Developmental Services, Oak Park, IL</u>	12,500	-	12,500
Multidisciplinary Services to be provided by <u>Oak-Leyden Developmental Services, Oak Park, IL</u>	12,500	-	12,500
Developmental/Life Skills Training Program to be provided by <u>UCP Sequin, Cicero, IL</u>	58,710	-	58,710
Community Engagement Coordinator to be provided by <u>UCP-Sequin, Cicero, IL</u>	5,000	-	5,000
Berwyn Social/Recreational Program to be provided by <u>UCP-Sequin, Cicero, IL</u>	28,840	-	28,840

	AMOUNT APPROPRIATED	ESTIMATED REVENUES FROM SOURCES OTHER THAN TAX LEVY	TO BE RAISED BY TAX LEVY
Building Bridges - Transition from School to Adulthood Program to be provided by <u>UCP-Sequin, Cicero, IL</u>	5,665	-	5,665
FunAppetit Cooking Classes to be provided by <u>West Suburban Special Recreation Association</u>	<u>10,000</u>	-	<u>10,000</u>
Total Developmental Disabilities	<u>\$ 191,215</u>	<u>\$ -</u>	<u>\$ 191,215</u>
C. Substance Use Disorders			
Outpatient, Residential & Family Treatment Services to be provided by <u>Way Back Inn, Maywood, IL</u>	15,000	-	15,000
Total Substance Use Disorders	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ 15,000</u>
D. Mini-Grants			
Small discretionary grants made based upon immediate community needs <u>TBD</u>	7,500	-	51,771
Total Mini-Grants	<u>\$ 7,500</u>	<u>\$ -</u>	<u>\$ 51,771</u>
Total Contractual Services	<u>\$ 704,015</u>	<u>\$ -</u>	<u>\$ 748,286</u>
Total Appropriations	<u>\$ 804,440</u>	<u>\$ -</u>	<u>\$ 848,711</u>

SECTION 2: A certified copy of this Ordinance is to be filed with the County Clerk of Cook County, Illinois, as provided by law.

SECTION 3: This ordinance shall be in full force and effect from and after its passage approval and publication as provided by law.

PASSED AND ADOPTED THIS _____ DAY OF _____, 2025.

 SUPERVISOR, BOARD OF TRUSTEES
 TOWN OF BERWYN
 COMMUNITY MENTAL HEALTH FUND
 COOK COUNTY, ILLINOIS

ATTEST:

 CLERK, BOARD OF TRUSTEES
 TOWN OF BERWYN
 COMMUNITY MENTAL HEALTH FUND
 COOK COUNTY, ILLINOIS

**CERTIFICATE OF COMPLIANCE
WITH TRUTH IN TAXATION ACT**

COMMUNITY MENTAL HEALTH FUND, Cook County, Illinois, do hereby certify that the 2025 tax levy of said TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND, Cook County, Illinois, attached hereto was adopted in full compliance with provisions of the Illinois "Truth in Taxation Act".

IN WITNESS WHEREOF, I have placed by official signature this _____ day of _____, 2025.

SUPERVISOR, BOARD OF TRUSTEES
TOWN OF BERWYN
COOK COUNTY, ILLINOIS

STATE OF ILLINOIS)
)
COUNTY OF COOK)

CERTIFICATE OF CLERK

I, Leticia Garcia, do hereby certify that I am the duly appointed, qualified and acting clerk of the Board of Trustees of the TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND, Cook County, Illinois, and as such the keeper of records, files and seal of said TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND, Cook County, Illinois.

I DO HEREBY FURTHER CERTIFY that the above and foregoing is full, true and complete and correct copy of a certain Ordinance passed and approved by the Board of Trustees of the TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND, Cook County, Illinois at the meeting thereof on the _____ day of _____, 2025, entitled "2025 TAX LEVY ORDINANCE" for the fiscal year beginning July 1, 2025, Cook County, Illinois "the original of which Ordinance is filed in my office and is in full force and effect, all of which appears from the records and files of my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND, Cook County, Illinois, this _____ day of _____, 2025.

CLERK, BOARD OF TRUSTEES
TOWN OF BERWYN
COOK COUNTY, ILLINOIS

DIVISION 2.1 - COOK COUNTY TRUTH IN TAXATION LAW

CERTIFICATE OF COMPLIANCE

I, David J. Avila, hereby certify that I am the Presiding Officer of the TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND, Cook County, Illinois, and as such Presiding Officer I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of Illinois Property Tax Code - Truth In Taxation Law (35 ILCS 200/18-60 through 18-85 (2002)).

This certificate applies to the 2025 tax levy.

Signature of Presiding Officer

Date



AGENDA ITEM SUMMARY

MEETING DATE: DECEMBER 8, 2025

AGENDA ITEM	7-C	ACTION PROPOSED	<input checked="" type="checkbox"/> INFORMATIONAL ONLY
TITLE	Community Mental Health Fund Audit		<input type="checkbox"/> DISCUSS
SUBMITTED BY	Allen Doederlein, Executive Director, B708CMHB		<input type="checkbox"/> REVIEW
			<input type="checkbox"/> APPROVE

SUMMARY

The 708 Board approved its 2025 audited financial statements and offers it for the Trustees' information.

ATTACHMENTS

- Community Mental Health Fund Audit for the Fiscal Year Ended June 30, 2025

ANNUAL FINANCIAL REPORT

**TOWN OF BERWYN
COMMUNITY MENTAL HEALTH FUND
BERWYN, ILLINOIS**

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2025**

**Town of Berwyn
Community Mental Health Fund
Annual Financial Report
Year Ended June 30, 2025**

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EVANS, MARSHALL & PEASE, P.C.

**CERTIFIED PUBLIC ACCOUNTANTS
AND CONSULTANTS**

**1875 Hicks Road
Rolling Meadows, Illinois 60008**

**Telephone (847) 221-5700
Facsimile (847) 221-5701**

INDEPENDENT AUDITOR'S REPORT

Honorable Members of the Board of Directors
Town of Berwyn, Community Mental Health Fund
Berwyn, Illinois

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities and the major fund of Town of Berwyn, Community Mental Health Fund, Berwyn, Illinois (the "Fund") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Fund's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Fund, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Fund and to meet our ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate that raise substantial doubt about the Fund's ability to continue as a going concern within one year after the date that the financial statements are available to be used.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Fund's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters, that we identified during the audit.

Evans, Marshall & Pease, P.C.

Evans, Marshall & Pease, P.C.
Certified Public Accountants

Rolling Meadows, Illinois
November 12, 2025
(20)

REQUIRED SUPPLEMENTARY INFORMATION
Management's Discussion and Analysis

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TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025

This section of the Community Mental Health Fund's annual financial report is the discussion and analysis of the Community Mental Health Fund's financial performance during the fiscal year ending June 30, 2025. The management of the Community Mental Health Fund encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of its financial performance. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

Financial Highlights

- The Community Mental Health Fund operates on local funding. For the year ended June 30, 2025, the amount of local property taxes was \$759,103.
- The Community Mental Health Fund's fund balance is being used to continue to support activities that are not completely covered by the grants.
- Staff of the Community Mental Health Fund consists of one employee.

Overview of the Financial Statements

This financial report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and the required supplementary information. The basic financial statements include two kinds of statements that present different views of the Community Mental Health Fund:

- The *statement of net position* and the *statement of activities* are *government-wide* financial statements that provide both short-term and long-term information about the Community Mental Health Fund's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Community Mental Health Fund. The Community Mental Health Fund statements generally report operations in more detail than the government-wide financial statements.

The financial statements also include many notes. These explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements.

The major features of the Community Mental Health Fund's financial statements, including the portion of the Community Mental Health Fund's activities they cover and the types of information they contain, are shown in the following table.

TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025

Major features of the Government-Wide and Fund Financial Statements

	Government-Wide Statements	Fund Financial – Governmental Funds
Scope	Entire Community Mental Health Fund (except fiduciary funds)	The activities of the Community Mental Health Fund that are not proprietary or fiduciary such as educational and operations and maintenance
Required financial statements	Statement of net position (deficit) and statement of activities	Balance sheet, statement of revenues, expenditures, and changes in fund balance (deficit)
Accounting basis and measurement focus	Actual accounting and economic resources focus	Modified Accrual basis accounting and current financial resources focus
Type of asset / liability information	All assets and liabilities, both financial and capital, short-term and long-term	Revenues for which cash is received during the year; no capital assets or long-term liabilities included
Type of deferred inflows / outflows of resources information	All deferred inflows and outflows of resources, financial, short-term, and long-term	Generally deferred outflows of resources to be used up and deferred inflows that come due during the year or soon thereafter; no capital or debt included
Type of inflow / outflow information	All revenues and expenses during the year, regardless of dates or actual cash transactions	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable

The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

Government-Wide Financial Statements

The government-wide financial statements report information about the Community Mental Health Fund as a whole using accounting methods similar to those used by private sector companies. The statement of net position includes all of the Community Mental Health Fund's assets and liabilities. All the current year's revenues and expenses are accounted for in the statement of activities.

Unlike a private sector company, the Community Mental Health Fund cannot readily convert fixed assets to liquid assets; the Community Mental Health Fund cannot sell assets and use the cash. The Community Mental Health Fund can convert fixed assets to cash through the sale of property; however, this is a rare event and not easily accomplished.

The government-wide financial statements report the Community Mental Health Fund's net position and how it has changed throughout the year. Net position – the difference between the Community Mental Health Fund's assets and liabilities – is one way to measure the Community Mental Health Fund's financial health or position.

- Over time, increases or decreases in the Community Mental Health Fund's net position is an indicator of whether its financial position is improving or deteriorating, respectively. The increase in net position over the prior year indicates an improved financial position.
- To assess the Community Mental Health Fund's overall health, one needs to consider additional non-financial factors, such as changes in the Community Mental Health Fund's property tax base and the condition of town buildings and other facilities.

In the government-wide financial statements, the Community Mental Health Fund's activities are presented as follows:

- *Governmental activities* – All of the Community Mental Health Fund's services are included here.

Fund Financial Statements

The fund financial statements provide more detailed information about the Community Mental Health Fund's funds, focusing on its most significant or "major" funds – not the Community Mental Health Fund as a whole. Funds are accounting devices the Community Mental Health Fund uses to keep track of specific sources of funding and spending on particular programs and to demonstrate compliance with various regulatory requirements.

- Some funds are required by state law and by bond covenants.
- The Board of Directors could establish other funds to control and manage money for particular purposes (such as repaying its long-term debt) or to show that it is properly using certain revenues (such as working cash).

The Community Mental Health Fund has one kind of fund:

Governmental fund – The Community Mental Health Fund's basic services are included in governmental funds, which generally focus on (1) how cash, and other financial assets that can readily be converted to cash, flow in and out, and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the Community Mental Health Fund's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is included as a separate statement explaining the relationship (or differences) between them.

TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025

Financial Analysis of the Community Mental Health Fund as a Whole

Statement of Net Position: The following summary data is compared with data from the preceding year. The following provides a summary of the Community Mental Health Fund's Statement of Net Position as of June 30, 2025 and 2024:

Statement of Net Position		
	2025	2024
Current assets	\$ 790,825	\$ 705,671
Total Assets	790,825	705,671
Current liabilities	59,673	5,303
Total Liabilities	59,673	5,303
Unrestricted	731,152	700,368
Total Net Position	\$ 731,152	\$ 700,368

Changes in Net Position: The Community Mental Health Fund's combined net position increased by \$30,784 to \$731,152 in the year ended June 30, 2025.

The Community Mental Health Fund's total revenues (excluding grants returned) were \$761,269 for governmental activities. Local real estate taxes were \$759,103 or 99.72% the remaining \$2,166 is interest.

Total costs for all governmental programs totaled \$730,485. Expenditures are predominately related to contractual services, community support, and planning development.

The following is a summary of the Community Mental Health Fund's changes in net position for the year ending June 30, 2025 and 2024:

Changes in Net Position		
	2025	2024
Revenues		
General revenues		
Property taxes	\$ 759,103	\$ 719,003
Returned grants	-	4,412
Interest on investments	2,166	1,725
Total Revenues	761,269	725,140
Expenses		
Program services	650,780	633,317
Administrative	79,705	81,505
Total Expenses	730,485	714,822
Change in Net Position	30,784	10,318
Net Position - Beginning	700,368	690,050
Net Position - Ending	\$ 731,152	\$ 700,368

TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025

Total Fund Balance: Please note that the amounts reported for governmental activities in the audit statement are different from the summary tables above because property taxes collected several months after the Community Mental Health Fund's fiscal year ends are not considered as "available" revenues in the governmental funds, and are instead counted as unearned tax revenues. They are, however, recorded as revenues in the statement of activities. The result is that the total net position for governmental activities is \$731,152.

Budget Information

The Community Mental Health Fund operated within the confines of its budget during the fiscal year ended June 30, 2025.

Contacting Management

This financial report is designed to provide the Community Mental Health Fund's citizens, taxpayers, customers, investors, and creditors with a general overview of the Community Mental Health Fund's finances and to demonstrate the Community Mental Health Fund's accountability for the financial resources it receives. If you have questions about this report or need additional financial information, contact the Executive Director, Mr. Allen Doederlein, at Town of Berwyn, Community Mental Health Fund, P.O. Box 497, Berwyn, IL 60402.

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BASIC FINANCIAL STATEMENTS

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TOWN OF BERWYN
COMMUNITY MENTAL HEALTH FUND
STATEMENT OF NET POSITION
AS OF JUNE 30, 2025

(WITH COMPARATIVE ACTUAL TOTALS AS OF JUNE 30, 2024)

	Governmental Activities	
	2025	2024
ASSETS		
Cash	\$ 357,640	\$ 319,904
Property taxes receivable, net of allowance for uncollectible taxes	429,815	382,637
Prepaid items	3,370	3,130
Total Assets	790,825	705,671
LIABILITIES		
Accounts payable	5,443	5,303
Contracts payable	54,230	-
Total Liabilities	59,673	5,303
NET POSITION		
Unrestricted	731,152	700,368
Total Net Position	\$ 731,152	\$ 700,368

See accompanying notes to basic financial statements.

TOWN OF BERWYN
COMMUNITY MENTAL HEALTH FUND
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED JUNE 30, 2024)

Functions/Programs	Expenses	Program Revenues		2025	2024
		Charges for Services	Operating and Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position	
Governmental Activities					
Program Services	\$ 650,780	\$ -	\$ -	\$ (650,780)	\$ (633,317)
Administrative	79,705	-	-	(79,705)	(81,505)
Total	<u>\$ 730,485</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(730,485)</u>	<u>(714,822)</u>
General Revenues					
Property taxes				759,103	719,003
Returned grants				-	4,412
Unrestricted investment earnings				2,166	1,725
Total General Revenues				<u>761,269</u>	<u>725,140</u>
Change in Net Position				30,784	10,318
Net Position - Beginning				<u>700,368</u>	<u>690,050</u>
Net Position - Ending				<u>\$ 731,152</u>	<u>\$ 700,368</u>

See accompanying notes to basic financial statements.

TOWN OF BERWYN
COMMUNITY MENTAL HEALTH FUND
BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF JUNE 30, 2025

(WITH COMPARATIVE ACTUAL TOTALS AS OF JUNE 30, 2024)

	2025	2024
ASSETS		
Cash	\$ 357,640	\$ 319,904
Property taxes receivables, net of allowance for uncollectibles	429,815	382,637
Prepaid items	3,370	3,130
Total Assets	\$ 790,825	\$ 705,671
LIABILITIES		
Accounts payable	\$ 5,443	\$ 5,303
Contracts payable	54,230	-
Total Liabilities	59,673	5,303
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	427,032	56,619
Total Deferred Inflows of Resources	427,032	56,619
FUND BALANCES		
Nonspendable	3,370	3,130
Unassigned	300,750	640,619
Total Fund Balances	304,120	643,749
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 790,825	\$ 705,671

(Continued)

See accompanying notes to basic financial statements.

TOWN OF BERWYN
COMMUNITY MENTAL HEALTH FUND
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
AS OF JUNE 30, 2025

Total fund balances of governmental funds (Exhibit C)	\$ 304,120
Amounts reported for governmental activities in the statement of net position are different because:	
Deferred inflows of resources related to property taxes, do not relate to current financial resources and are not included in the funds.	<u>427,032</u>
Total net position of governmental activities (Exhibit A)	<u>\$ 731,152</u>

See accompanying notes to basic financial statements.

TOWN OF BERWYN
COMMUNITY MENTAL HEALTH FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025
(WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED JUNE 30, 2024)

	2025	2024
REVENUES		
Property taxes	\$ 388,690	\$ 1,012,559
Returned grants	-	4,412
Investment earnings	2,166	1,725
Total Revenues	<u>390,856</u>	<u>1,018,696</u>
EXPENDITURES		
Program Services		
Mental health	447,280	428,317
Developmental disabilities	188,500	190,000
Substance abuse and alcoholism	15,000	15,000
Administrative		
Management services	56,288	59,130
Office expense	1,132	1,722
Membership and association fees	1,971	140
Purchased services	20,314	20,513
Total Expenditures	<u>730,485</u>	<u>714,822</u>
Net Change in Fund Balance	(339,629)	303,874
Fund Balances at Beginning of Year	<u>643,749</u>	<u>339,875</u>
Fund Balances at End of Year	<u>\$ 304,120</u>	<u>\$ 643,749</u>

See accompanying notes to basic financial statements.

(Continued)

TOWN OF BERWYN
COMMUNITY MENTAL HEALTH FUND
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES TO STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Total net change in fund balances-governmental funds (Exhibit D)	\$ (339,629)
Amounts reported for governmental activities in the statement of activities are different because:	
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Earned but unavailable taxes	<u>370,413</u>
Change in net position of governmental activities (Exhibit B)	<u><u>\$ 30,784</u></u>

See accompanying notes to basic financial statements.

TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Berwyn, Community Mental Health Fund was established to help the community in areas of need, such as alcoholism, drug addiction and family youth counseling. It also provides assistance for behavioral health care needs and intellectual and cognitive impairments. A summary of the significant accounting policies, consistently applied in the preparation of the accompanying financial statements are as follows:

A. The Reporting Entity

As defined by accounting principles generally accepted in the United States of America established by the Governmental Accounting Standards Board, a financial reporting entity consists of a primary government, as well as its component units, which are legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as the appointment of a majority of the component's board, and either 1) the ability to impose its will over the component unit, or 2) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. The Community Mental Health Fund meets the criteria of a component unit of the Township of Berwyn because the Township retains the power to appoint the board members.

B. Basis of Presentation – Fund Accounting

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Community Mental Health Fund as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. There are no business-type activities within the Community Mental Health Fund.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures. Funds are organized into three major categories: governmental, proprietary, and fiduciary. There are no proprietary or fiduciary funds within the Community Mental Health Fund. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Community Mental Health Fund or meets the following criteria:

1. Total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenditures of that individual governmental or enterprise fund are at least ten percent of the corresponding total for all funds of that category or type; and
2. Total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenditures of the individual governmental or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the Community Mental Health Fund are described below:

Governmental Funds

General Fund – The General Fund is the general operating fund of the Community Mental Health Fund and is always classified as a major fund. It is used to account for the revenues and expenditures which are used in providing services in the community. It is used to account for all financial resources except those required to be accounted for in other funds.

TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Major and Nonmajor Funds

The General Fund is classified as major.

C. Basis of Accounting/Measurement Focus

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (cost recovery), financial position, and cash flows. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or noncurrent) associated with their activities are reported.

The fund financial statements use the “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds and agency funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., both measurable and available. Measurable means the amount of the transaction can be determined and available means due and collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than principal and interest on long-term debt, are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Community Mental Health Fund; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Revenues susceptible to accrual are property taxes and interest revenues. Charges for services and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received.

TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

D. Cash and Deposits

Cash and deposits are considered to be cash with financial institutions and money market accounts.

E. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items (prepaid contracts) is recorded as expenditures/expenses when consumed rather than when purchased.

F. Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section referred for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will *not* be recognized as an inflow of resources until that time. The government has only one item that qualifies for reporting in this category. Accordingly, property taxes are reported in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

G. Fund Balance Reporting

Equity is classified as net position and displayed in three components:

Net investment in capital assets – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets less any unspent debt proceeds.

Restricted net position – consists of net positions with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

Unrestricted net position – consists of all other net positions that do not meet the definition of “restricted” or “net investment in capital assets.”

When both restricted and unrestricted resources are available for use, it is the policy to use restricted resources first, and then unrestricted resources as they are needed.

Governmental fund balances are to be classified into five major classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned.

Nonspendable – the nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts.

Restricted – the restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the Community Mental Health Fund. Items such as restrictions imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes.

TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Committed – the committed fund balance refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the governing board. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

Assigned – the assigned fund balance classification refers to amounts that are constrained by the Community Mental Health Fund’s intent to be used for specific purposes, but are neither restricted nor committed. Assignments may take place after the end of the reporting period.

Unassigned – the unassigned fund balance classification is the residual classification for amounts in the General Fund for amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund.

Expenditures of fund balances – unless specifically identified, expenditures reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

NOTE 2 – CASH AND DEPOSITS

At June 30, 2025, the carrying amount of the Community Mental Health Fund deposits totaled \$357,640 and the bank balances totaled \$357,640. All cash and deposits are short-term in nature.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the Community Mental Health Fund’s cash was held in a bank checking account.

Credit Risk. Statutes authorized the Community Mental Health Fund to invest in obligations of the U.S. Treasury and U.S. Agencies’ accounts and any other investments constituting direct obligations of any bank as defined by the Illinois Bank Act, certain short-term commercial paper, accounts of federally insured savings and loans, and the state treasurers’ investment pool.

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the Community Mental Health Fund will not be able to recover the value of its deposits or collateral securities. The bank balances of \$357,640 at June 30, 2025 is exposed to custodial credit risk as follows:

Account	Amount
FDIC Insured	\$ 357,640
Total	<u>\$ 357,640</u>

NOTE 3 – PROPERTY TAXES

The Community Mental Health Fund’s property tax is levied each year on all tangible real property located in Berwyn Township on or before the last Tuesday in December. The Board passed the 2024 tax levy on November 18, 2024. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments on February 1 and September 1. At the date of the audit the tax levy has not been finalized by the County. The Township normally receives significant distributions of tax revenues approximately one month after these due dates. Revenue is accrued in the year of the levy to the extent that is to be paid by June 30, 2025, or is expected to be collected soon enough after June 30, 2025, to be used to pay liabilities as of June 30, 2025, (sixty days or less), and has been budgeted for the current year.

TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 JUNE 30, 2025

NOTE 3 – PROPERTY TAXES (Cont'd)

The Cook County Assessor is responsible for the assessment of all taxable real property within Cook County except for certain railroad property which is assessed directly by the State. The County is reassessed every four years by the Assessor.

The County Clerk computes the annual tax rate by dividing the levy into the assessed valuation of the taxing district. The County Clerk then computes the rate for each parcel of real property by aggregating the tax rates of all units having jurisdiction over that parcel. Property taxes are collected by the Cook County Collector/Treasurer who remits to the units their respective shares of the collections. Taxes levied in one year become due and payable in two installments on or about June 1 and September 1 during the following year.

In the fund financial statements, the property tax levy receivable collected within the current year or expected to be collected within 60 days of year end to be used to pay liabilities of the current period less the taxes collected within 60 days after the end of the previous fiscal year is recognized as revenue. The tax receivable less the amount expected to be collected within 60 days of year-end to be used to pay liabilities of the current period is reflected as deferred revenue. In the government-wide financial statements revenue is recognized based on the period that the levy is intended to finance. Based upon collection histories, the Community Mental Health Fund has provided an allowance for uncollectible real property taxes equal to 1.0% of the current extension. All property taxes receivable over one year old have been written off.

A summary of the past two years' assessed valuation, tax rates, and extensions are as follows:

Tax Year	2024		2023	
Equalized Assessed Valuation	n/a		\$1,058,995,569	
	<u>Rates</u>	<u>Extensions</u>	<u>Rates</u>	<u>Extensions</u>
<i>Purpose</i>				
General	n/a	\$ 792,416	0.0690	\$ 730,707
Total	n/a	\$ 792,416	0.0900	\$ 730,707

NOTE 4 – PROPERTY TAXES RECEIVABLE

Property taxes receivable as of June 30, 2025, is as follows:

<i>Governmental Activities</i>	
Property taxes receivable	\$ 437,739
Less: Allowance for uncollectible taxes	<u>7,924</u>
Net property taxes receivable	<u>\$ 429,815</u>

NOTE 5 – RISK MANAGEMENT

The Board is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Board carries commercial insurance. Risks covered include general liability, worker's compensation and other. During fiscal year ending June 30, 2025, there was no significant reduction in insurance coverage for any category. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years. Premiums have been displayed as expenditures in appropriate funds.

TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the Statement of Net Position date but before the financial statements are issued or available to be issued. There are two types of subsequent events: recognized (events that relate to conditions present at the Statement of Net Position date) and non-recognized (events or conditions that did not exist at the Statement of Net Position date but arose after that date).

There have been no recognized or non-recognized subsequent events that have occurred between June 30, 2025 and the date of this audit report requiring disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

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TOWN OF BERWYN
 COMMUNITY MENTAL HEALTH FUND
 GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2025

(WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED JUNE 30, 2024)

	2025		2024
	Original and Final Budget	Actual	Actual
Revenues			
Local Sources			
Property taxes	\$ 770,000	\$ 388,690	\$ 1,012,559
Returned grants	-	-	4,412
Investment earnings	-	2,166	1,725
Total Local Sources	<u>770,000</u>	<u>390,856</u>	<u>1,018,696</u>
Total Revenues	<u>770,000</u>	<u>390,856</u>	<u>1,018,696</u>
Expenditures			
Program Services			
Mental health	447,280	447,280	428,317
Developmental disabilities	188,500	188,500	190,000
Substance abuse and alcoholism	15,000	15,000	15,000
Mini-grants	20,000	-	-
Administrative			
Management services	57,600	56,288	59,130
Office expense	1,250	1,132	1,722
Membership and association fees	3,000	1,971	140
Purchased services	36,320	20,314	20,513
Contingencies	1,000	-	-
Total Expenditures	<u>769,950</u>	<u>730,485</u>	<u>714,822</u>
Net Change in Fund Balance	<u>\$ 50</u>	<u>(339,629)</u>	<u>303,874</u>
Fund Balance, Beginning		<u>643,749</u>	<u>339,875</u>
Fund Balance, Ending		<u>\$ 304,120</u>	<u>\$ 643,749</u>

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TOWN OF BERWYN, COMMUNITY MENTAL HEALTH FUND
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2025

NOTE 1 – BUDGETS AND BUDGETARY ACCOUNTING

The budget was passed on June 24, 2024. For each fund, total fund expenditures may not legally exceed the budgeted expenditures. All budget appropriations lapse at the end of each fiscal year. The Community Mental Health Fund has adopted a legal budget for all its governmental funds.

The Community Mental Health Fund follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Administration submits to the Board a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
3. Prior to October 1 the budget is legally adopted through passage of a resolution. On or before the last Tuesday in December, a tax levy ordinance is filed with the County Clerk to obtain tax revenues.
4. Formal budgetary integration is employed as a management control device during the year for all funds.

Expenditures in Excess of Budget

The Community Mental Health Fund operated within the confines of its budget during the fiscal year ended June 30, 2025.

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AGENDA ITEM SUMMARY

MEETING DATE: DECEMBER 8, 2025

AGENDA ITEM	9-A	ACTION PROPOSED	<input type="checkbox"/> INFORMATIONAL ONLY
TITLE	2026 Schedule of Regular Meetings & Closure Dates		<input type="checkbox"/> DISCUSS
SUBMITTED BY	Leticia Garcia, Township Clerk		<input checked="" type="checkbox"/> REVIEW
			<input checked="" type="checkbox"/> APPROVE

SUMMARY

Item Deferred (10/2025)

Please refer to the attached **2026 Schedule of Regular Meetings** dates for the Berwyn Township.

Regular meetings for both bodies are scheduled on the second Monday of each month at the Health District Building with the following exceptions:

- The October meeting has been moved to Thursday, October 15, 2026, due to Columbus Day.
- The November meeting has been moved to Thursday, November 12, 2026, due to the 2026 TOI Annual Conference.
- *No other holidays or conferences interfere with the proposed regular meeting schedule.*

Please review the attached 2026 Schedule of Regular Meetings for accuracy and completeness. If there are no further changes, kindly provide your **approval** so the schedule may be finalized and posted in accordance with public notice requirements.

ATTACHMENTS

- 2026 Scheduled Regular Meeting Dates of the **Berwyn Township**

David J. Avila
Town Supervisor

Leticia Garcia
Town Clerk

Jacqueline Pereda
Town Assessor

TOWNSHIP OF BERWYN

A Tradition of Service



Township Trustees
Edward Espinoza
Nicholas Margarites
Jesse Miranda
Zulema Ortiz

To whom it may concern,

Please find below the tentative 2026 scheduled meeting dates for Berwyn Township. As requested, the potential conference dates are also included for review.

Berwyn Township Scheduled Meeting Dates:

Monday, January 12, 2026

Monday, February 9, 2026

Monday, March 9, 2026

Monday, April 13, 2026

Monday, May 11, 2026

Monday, June 8, 2026

Monday, July 13, 2026

Monday, August 10, 2026

Monday, September 14, 2026

*Thursday, October 15, 2026

*Thursday, November 12, 2026

Monday, December 14, 2026

Conference Dates:

TOI 2026: November 9 – 11 2026

TOCC 2026: Dates for 2026 are not published yet. TOCC 2025 conference was June 26, 2025.

Naccho 360 Conference 2026: July 14 – July 17, 2026

Thank you,

Leticia Garcia

Township Clerk



AGENDA ITEM SUMMARY

MEETING DATE: DECEMBER 8, 2025

AGENDA ITEM	10-A	ACTION PROPOSED	<input checked="" type="checkbox"/> INFORMATIONAL ONLY
TITLE	PB Committee's 2025 Project Summary Report		<input type="checkbox"/> DISCUSS
SUBMITTED BY	Jessica Aquino Rodriguez, Operations Manager		<input type="checkbox"/> REVIEW
			<input type="checkbox"/> APPROVE

SUMMARY

This report provides the Board of Trustees with a summary of the 2025 Participatory Budgeting (PB) process conducted by the Berwyn Township & Public Health District Participatory Budgeting (PB) Committee. It outlines key activities, committee actions, voting results, staff and committee collaboration, and materials used. This report is informational only and no Board approval is required. It is intended to ensure transparency about the PB process.

ATTACHMENTS

- Berwyn Participatory Budgeting (PB) Committee's 2025 Project Summary Report (*forthcoming*)



AGENDA ITEM SUMMARY

MEETING DATE: DECEMBER 8, 2025

AGENDA ITEM	10-B	ACTION PROPOSED	<input type="checkbox"/> INFORMATIONAL ONLY
TITLE	PB Committee Recommended Program Funding		<input type="checkbox"/> DISCUSS
SUBMITTED BY	Jessica Aquino Rodriguez, Operations Manager		<input checked="" type="checkbox"/> REVIEW
			<input checked="" type="checkbox"/> APPROVE

SUMMARY

This report has been prepared for Board consideration at the request of the PB Committee. It presents two funding plans for the 2025 cycle: **Plan A** assumes *Healthy Food for All in Berwyn* is funded separately through Township Relief Funds (as presented to the PB Committee on 12/2/25 by Township Supervisor & Health District Board President David J. Avila), and **Plan B** includes PB funding for that project if Relief Funds are not available.

ATTACHMENTS

- PB Committee Recommended Program Funding – 2025 Cycle

BERWYN TOWNSHIP & PUBLIC HEALTH DISTRICT PARTICIPATORY BUDGETING COMMITTEE

Recommended Program Funding – 2025 Cycle

Presented to: Berwyn Township Board of Trustees and Public Health District Board

Submitted by: Participatory Budgeting (PB) Committee

Date: December 8, 2025

PURPOSE OF THE REPORT

The purpose of this report is to inform the Board of the PB Committee's community-driven funding recommendations for the 2025 Participatory Budgeting (PB) cycle. These recommendations reflect the residents' priorities and aim to guide the Board in approving projects for implementation in 2026.

Recommendations are based on:

- Community voting results
- Project cost estimates
- Available PB program budget (\$36,450)

The Committee respectfully requests that the Board review and approve the recommended funding plans to ensure successful implementation and transparent reporting in 2026.

OVERVIEW OF THE PARTICIPATORY BUDGETING PROCESS

The 2025 PB cycle included the following steps:

1. Collection of project ideas from residents
2. Feasibility review and cost estimation
3. Development of final project proposals
4. Community voting (online and paper ballots, Nov. 3–17, 2025)

Residents had the opportunity to vote online or in person, selecting up to four projects from a list of 14. Paper ballots were opened by teams of two, who verified eligibility before entering results into the Stanford online voting platform. The PB Committee, in collaboration with the Operations Manager, supervised the process to ensure transparency and foster equitable participation among all residents.

Residents prioritized projects based on immediate community needs, impact, and feasibility. Rankings reflected current priorities rather than general preference. A weighted scoring system was applied to rankings 1–4 to determine the total score for each project.

COMMITTEE MEMBERS

The 2025 PB Committee consisted of the following volunteer members, representing residents from across Berwyn's wards:

Township & Health District PB Committee Members

<ul style="list-style-type: none"> • Rafael Padilla, Ward 1 • Deanna Durica, Ward 2 • Tom Rasmussen, Ward 3 • Karin Nangreave (Chair), Ward 4 	<ul style="list-style-type: none"> • Patricia Ostaszewski (Co-Chair), Ward 4 • Elizabeth Cruz, Ward 5 • Erika Rosado, Ward 6 • Alexandra Ritson, Ward 8
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These volunteers attended planning meetings, promoted the program throughout the community, supported pop-up voting, and assisted with ballot verification and entry. Their participation ensured broad geographic representation and perspectives from across all areas of Berwyn.

Committee Certification

The PB Committee certifies that:

- All eligible ballots were counted accurately.
- Recommendations are based exclusively on community vote results and budget feasibility.
- No committee member has a conflict of interest with any project.
- Proposed program funding reflect the community’s priorities.

COMMUNITY VOTING RESULTS

The chart below displays the total scores for each project based on resident rankings. Residents prioritized projects according to current community needs, impact, and feasibility, reflecting the immediate priorities of the Berwyn community rather than general preference.

Key takeaways from the voting results include:

- Strong resident support for projects addressing food access, public safety, flood mitigation, and environmental resilience.
- High alignment around projects with tangible, direct benefits to the community.

Berwyn Participatory Budgeting 2025 Total Scores Based on Resident Rankings					
Project	Rank 1	Rank 2	Rank 3	Rank 4	Total Score
Healthy Food for All in Berwyn	193	37	28	10	2155
Safer Pedestrian Access	39	29	31	23	877
Home Flood Reduction	34	34	24	24	832
Green Alley Program	25	36	26	22	772.5
Parkway Native Gardens	21	31	28	20	703
Free Summer Water Programs	17	16	25	22	548
Senior Home Safety Checks	11	15	23	24	487.5
Pavek Community Center Upgrades	13	14	18	28	486.5
Outdoor Fitness Equipment	10	18	13	14	381.5
Culture and Movement	3	10	9	11	219.5
The Health and Environmental Benefits of Native Trees and How to Care for Them	4	8	8	6	179
Safe Biking Lessons for Children, Teens, and Adults	4	3	9	11	175.5
Senior Citizens Movement	1	8	6	7	146
Safe Seniors	3	5	6	4	124
	378	264	254	226	

Figure 1: Results of Total Scores Based on Resident Rankings. Stanford Participatory Budgeting.

PB COMMITTEE RECOMMENDED FUNDING PLANS

The total PB program budget for 2025 is **\$36,450**. Based on community vote results and potential Township Relief Fund support for *Healthy Food for All in Berwyn*, the Committee recommends the following funding allocations:

Project	Plan A – Primary Funding (if “Healthy Food” funded via Township Relief Funds)	Plan B – Alternate Funding (if “Healthy Food” not funded via Township Relief Funds)
Healthy Food for All in Berwyn	\$0	\$18,000 (50%)
Safer Pedestrian Access	\$12,150 (33%)	\$9,000 (25%)
Home Flood Reduction	\$12,150 (33%)	\$9,000 (25%)
Green Alley Programs	\$12,150 (33%)	\$0
Total PB Budget	\$36,450	\$36,450

Plan A – Primary Recommendation:

If the Township Board approves funding *Healthy Food for All in Berwyn* through Township Relief Funds, the PB budget is recommended to be allocated equally among Safer Pedestrian Access, Home Flood Reduction, and Green Alley Programs.

Plan B – Alternate Recommendation:

If the Township Board does **not** fund *Healthy Food for All in Berwyn* through Township Relief Funds, we recommend allocating \$18,000 to that project and dividing the remaining budget equally between Safer Pedestrian Access and Home Flood Reduction.

REQUESTED BOARD ACTION

The PB Committee respectfully requests that the Berwyn Township Board of Trustees and Health District board:

1. **Approve Plan A (Primary Recommendation)** as the official PB-funded projects for the 2025 cycle.
2. **Approve Plan B (Alternate Recommendation)** in the event that Township Relief Funds do not cover the project cost for *Healthy Food for All in Berwyn*.

Upon approval, Township staff will proceed with implementation and public announcement of the selected projects. Quarterly updates, including financial reports and progress metrics, will begin in 2026 to ensure transparency and accountability.

The 2025 Participatory Budgeting Committee respectfully submits this report for consideration by the Berwyn Township Board of Trustees and Public Health District Board:

Karin Nangreave, Chair, PB Committee

Patricia Ostaszewski, Co-Chair, PB Committee



AGENDA ITEM SUMMARY

MEETING DATE: DECEMBER 8, 2025

AGENDA ITEM	10-C	ACTION PROPOSED	<input type="checkbox"/> INFORMATIONAL ONLY
TITLE	2025 Coat Drive Program Funding		<input type="checkbox"/> DISCUSS
SUBMITTED BY	David J. Avila, Township Supervisor		<input checked="" type="checkbox"/> REVIEW
			<input checked="" type="checkbox"/> APPROVE

SUMMARY

ATTACHMENTS

None submitted



AGENDA ITEM SUMMARY

MEETING DATE: DECEMBER 8, 2025

AGENDA ITEM	10-D	ACTION PROPOSED	<input type="checkbox"/> INFORMATIONAL ONLY
TITLE	2026 Renewal of BCBS Health & Dental Employee Benefits		<input type="checkbox"/> DISCUSS
SUBMITTED BY	Jessica Aquino Rodriguez, Operations Manager		<input checked="" type="checkbox"/> REVIEW
			<input checked="" type="checkbox"/> APPROVE

SUMMARY

The Township & Health District Blue PPO Health and Blue Care Dental PPO benefits are up for renewal.

- **Health (Blue PPO):** Current premium is **\$6,955.70**; renewal premium is **\$8,296.93**, representing an increase of approximately 19.3%.
- **Dental (Blue Care Dental PPO):** Current monthly premium is **\$362.56**; renewal premium remains **the same**.

The proposed renewal maintains current coverage levels. Board review and approval of both the health and dental plan renewals is requested.

ATTACHMENTS

- BCBS Health and Dental Renewal

Renewal at a Glance

Current and Renewal Medical Plans and Premiums

Your group's current Medical plan(s) and suggested plans for the upcoming year are listed below.

If these plans aren't a good fit for the new year, don't worry, you've got more plans to choose from in the [Medical Plans](#) section.

	Current Plan	Renewal Plan
Plan ID	P503PPO	P503PPO
Metallic	Platinum	Platinum
Network Name	Blue PPO	Blue PPO
Deductible In-Network // Out-of-Network	\$350//\$700	\$350//\$700
Primary Care/Telehealth Visit	\$35/\$35	\$35/\$35
Coinsurance In-Network // Out-of-Network	80%//50%	80%//50%
Out-of-Pocket Max In-Network // Out-of-Network	\$1750//Unlimited	\$1750//Unlimited
Specialist Office Visit	\$70	\$70
Non Preferred Pharmacy	\$15/\$25/\$65/\$105/\$250/\$350	\$15/\$25/\$65/\$105/\$250/\$350

More information on rates is available in the [Appendix – Monthly Medical Premiums](#) section. To view other plans, see the [Medical Plans](#) section.

Current and Renewal Metallic Medical Plans and Premium - Age Rates

Employee	DOB	Age	State	Current Plan ID: P503PPO				Renewal Plan ID: P503PPO			
				Employee Rates	Spouse Rates	Child Rates	Total	Employee Rates	Spouse Rates	Child Rates	Total
1 ARREOLA, CYNTHIA	11/16/1990	35	IL	\$803.75			\$803.75	\$936.61			\$936.61
2 AVILA, DAVID	09/20/1974	51	IL	\$1,182.46	\$1,129.49	\$1,012.96	\$3,324.91	\$1,429.45	\$1,368.90	\$1,224.80	\$4,023.15
3 BELTRAN, KATE	03/02/1998	27	IL	\$677.96			\$677.96	\$803.25			\$803.25
4 CABRERA, MAURICIO	06/30/1996	29	IL	\$719.67			\$719.67	\$857.67			\$857.67
5 GARCIA, KRYSTAL	01/25/1993	32	IL	\$767.34			\$767.34	\$906.72			\$906.72
6 VILLALBA, JESUS	02/01/2000	25	IL	\$662.07			\$662.07	\$769.53			\$769.53
Total Monthly Medical Premium				\$6,955.70				\$8,296.93			

Total Monthly Renewal Premium - Age Rates

Plan ID	Plan Name	Enrolled Count	Total Monthly Medical Cost
P503PPO	Blue PPO Platinum 119 - Rx Copays	6	\$8,296.93
Total Monthly Medical Premium			\$8,296.93

See [Appendix – Medical Rate Contingencies](#) in the Appendix section for more information about your rates.

[Medical Plans](#) section.

Renewal at a Glance

Current and Renewal Dental Plans and Premiums

Our records show that your employees and their dependents have the following dental coverage. All stand-alone dental plans may be either composite- or age-rated, depending on your preference. If you are renewing your medical plan, the same rating (composite or age) must be applied to your dental plan. If you are renewing your medical plan, the same rating (composite or age) must be applied to your dental plan.

If 10 or more employees are enrolled for dental coverage, you may choose to offer two dental plan options. For dental pairing options, see Dental Rate Contingencies and Plan Pairings in the Appendix section.

	Current Dental Plan	Renewal Dental Plan
Plan ID	DILHM10	DILHM10
Coverage Allocation	High Allocation	High Allocation
Deductible In-Network // Out-of-Network	\$50//\$50	\$50//\$50
Annual Benefit Max	\$1500/\$1000	\$1500/\$1000
Out-of-Network Reimbursement	MAC	MAC
Coinsurance In-Network	100%/80%/50%/NA	100%/80%/50%/NA
Coinsurance Out-of-Network	80%/60%/40%/NA	80%/60%/40%/NA
Orthodontia Lifetime Max	N/A	N/A

Current and Renewal Dental Plans and Premiums – Age Rates

					Current Dental Plan ID: DILHM10				Renewal Dental Plan ID: DILHM10			
Employee	DOB	Age	State		Employee Rates	Spouse Rates	Child Rates	Total	Employee Rates	Spouse Rates	Child Rates	Total
1 ARREOLA, CYNTHIA	11/16/1990	35	IL		\$36.89			\$36.89	\$36.89			\$36.89
2 AVILA, DAVID	09/20/1974	51	IL		\$36.89	\$36.89	\$67.44	\$141.22	\$36.89	\$36.89	\$67.44	\$141.22
3 BELTRAN, KATE	03/02/1998	27	IL		\$36.89			\$36.89	\$36.89			\$36.89
4 CABRERA, MAURICIO	06/30/1996	29	IL		\$36.89			\$36.89	\$36.89			\$36.89
5 GARCIA, KRYSTAL	01/25/1993	32	IL		\$36.89			\$36.89	\$36.89			\$36.89
6 RODRIGUEZ, JESSICA	12/21/1974	51	IL		\$36.89			\$36.89	\$36.89			\$36.89
7 VILLALBA, JESUS	02/01/2000	25	IL		\$36.89			\$36.89	\$36.89			\$36.89
Total Monthly Dental Premium					\$362.56				\$362.56			

Total Monthly Renewal Premium

Plan ID	Plan Name	Enrolled Count	Total Monthly Dental Cost
DILHM10	Blue Care Dental PPO DILHM10	7	\$362.56

Go back to [Renewal Contents](#)

Renewal at a Glance

Total Monthly Renewal Premium

Plan ID	Plan Name	Enrolled Count	Total Monthly Dental Cost
Total Monthly Dental Premium			\$362.56

See [Dental Rate Contingencies and Plan Pairings](#) in the Appendix section for more information about your rates.



AGENDA ITEM SUMMARY

MEETING DATE: DECEMBER 8, 2025

AGENDA ITEM	10-E	ACTION PROPOSED	<input type="checkbox"/> INFORMATIONAL ONLY
TITLE	2025 Property Tax Levy Ordinance for Taxes to be Collected in 2026		<input type="checkbox"/> DISCUSS
SUBMITTED BY	David J. Avila, Township Supervisor		<input checked="" type="checkbox"/> REVIEW
			<input checked="" type="checkbox"/> APPROVE

SUMMARY

ATTACHMENTS

- Township & Relief Fund 2025 Property Tax Levy Ordinance for Taxes to be Collected in 2026

TAX LEVY ORDINANCE

BERWYN TOWNSHIP

ORDINANCE No. ____

An ordinance levying taxes for all town purposes for Berwyn Township, Cook County, Illinois, for the tax year 2025, collectible in 2026.

BE IT ORDAINED by the Board of Trustees of Berwyn Township, Cook County, Illinois as follows:

SECTION 1: That the sum of Nine Hundred Sixty Six Thousand Four Hundred Forty Two dollars (\$966,442) are hereby levied upon all property subject to taxation within the Township as that property is assessed and equalized, in order to meet and defray all the necessary expenses and liabilities of the Township as required by statute or voted by the people in accordance with the law, for such purposes as general corporate, audit, insurance, Illinois Municipal, social security and public assistance for the year 2025.

SECTION 2: That the amount levied for each object and purpose shall be as follows:

		2025-2026 Budget	Amount from Taxes	Amount from Other Sources
1	<u>GENERAL TOWN FUND</u>			
	<u>PERSONNEL</u>			
5831	Taxes - Employer Medicare	6,500	6,500	-
5832	Taxes - SUTA	2,050	2,050	-
5875	Township Assessor	33,600	33,600	-
5877	Assessor's Office Staff	97,000	97,000	-
5880	Group Health Insurance	55,000	55,000	-
5885	Board of Trustees	12,500	12,500	-
5890	Township Clerk	20,000	20,000	-
5895	Township Supervisor	50,000	50,000	-
5898	Clerical	105,000	25,000	80,000
5899	Clerk's Office Staff	2,000	1,000	1,000
		<hr/>	<hr/>	<hr/>
		383,650	302,650	81,000
	<u>CONTRACTUAL SERVICES</u>			
5105	Accounting/Bookkeeping	11,844	5,922	5,922
5106	Payroll processing fees	2,520	1,260	1,260
5140	Legal Expense	10,000	5,000	5,000
5143	Town Attorney	10,500	5,250	5,250
5144	Website costs	1,500	750	750
5165	Office Rent - Rent & Services	42,042	42,042	-
		<hr/>	<hr/>	<hr/>
		78,406	60,224	18,182
	<u>COMMODITIES</u>			
5615	Office Supplies and Expense	7,000	3,500	3,500
5620	Postage	2,000	1,000	1,000
5625	Printing and Publication	2,000	1,000	1,000
5635	Clerk's Budget	100	50	50
		<hr/>	<hr/>	<hr/>
		11,100	5,550	5,550
	<u>REPAIRS AND MAINTENANCE</u>			
5520	Landscaping	5,500	2,750	2,750
5530	Town Park - Maintenance and Operations	6,000	3,000	3,000
5540	Snow Removal	3,000	1,500	1,500
		<hr/>	<hr/>	<hr/>
		14,500	7,250	7,250

		2025-2026 Budget	Amount from Taxes	Amount from Other Sources
	<u>CAPITAL OUTLAY</u>			
5015	Equipment	7,500	3,750	3,750
5017	Park Improvements and Equipment	5,000	2,500	2,500
5020	Office Furnishings	4,000	-	4,000
		16,500	6,250	10,250
	<u>ASSESSOR'S OFFICE EXPENDITURES</u>			
5210	Education, Trans, Travel	3,000	1,500	1,500
5215	Office Supplies	975	488	487
5220	Office Equipment	3,250	1,625	1,625
5225	Printing and Publication	2,500	1,250	1,250
5230	Web Hosting / IT	4,900	423	4,477
5240	Office Budget	3,000	1,500	1,500
		17,625	6,786	10,839
	<u>OTHER EXPENDITURES</u>			
5120	Association Dues	3,000	1,500	1,500
5145	Newsletter/Website	5,000	2,500	2,500
5155	Town Board Education, Transport and Travel	5,500	2,750	2,750
5410	Contingencies	2,500	1,250	1,250
5425	Official's Bonds	4,000	2,000	2,000
5440	Special Events & Programs	25,000	10,000	15,000
5440.02	Community Outreach	2,500	2,000	500
5440.03	Dumpster Days	15,000	4,000	11,000
5440.04	Senior Breakfast	1,500	750	750
5440.05	Holiday Fund	5,000	1,000	4,000
5440.06	Community Hero	4,000	1,000	3,000
5440.07	Intergovernmental	15,000	-	15,000
5440.08	New Programs and Initiatives	600,000	-	600,000
5440.09	Special Events - Emergency Preparedness	1,500	-	1,500
5440.10	Senior Resource & Dance	1,500	750	750
5440.11	Mentorship	1,500	750	750
5442	Participatory Budget	12,000	-	12,000
5444	Emergency Preparedness	5,000	-	5,000
5450	Decorating	1,000	500	500
5470	Record Retention	1,000	500	500
		711,500	31,250	680,250
	TOTAL GENERAL TOWN FUND:	1,233,281	419,960	813,321

REF: General Corporate Tax 60 ILCS 1/235-10

		<u>2025-2026 Budget</u>	<u>Amount from Taxes</u>	<u>Amount from Other Sources</u>
<u>AUDIT FUND</u>				
5115	Annual Audit	4,250	4,250	-
	TOTAL AUDIT FUND:	4,250	4,250	-

REF: Audit Tax 50 ILCS 310/9

<u>INSURANCE FUND</u>				
5135	Insurance - General Liability	10,000	10,000	-
	TOTAL INSURANCE FUND:	10,000	10,000	-

REF: Insurance Tax 745 ILCS 10/9-107

<u>ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)</u>				
5835	Retirement Contribution	56,000	56,000	-
	TOTAL IMRF FUND:	56,000	56,000	-

REF: IMRF Tax 40 ILCS 5/7-171

<u>SOCIAL SECURITY FUND</u>				
5830	Taxes - Employer FICA	23,500	23,500	-
	TOTAL SOCIAL SECURITY FUND:	23,500	23,500	-

REF: Social Security Tax 40 ILCS 5/21-110 & 110.1

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GENERAL ASSISTANCE FUND

	2025-2026 Budget	Amount from Taxes	Amount from Other Sources	
<u>PERSONNEL</u>				
5803	Intake Personnel	90,000	78,849	11,151
5830	Taxes - Employer FICA	4,000	4,000	-
5831	Taxes - Employer Medicare	1,000	1,000	-
5832	Taxes - SUTA	400	400	-
5835	Retirement Contribution	12,000	12,000	-
5880	Group Health Insurance	25,000	25,000	-
		<u>132,400</u>	<u>121,249</u>	<u>11,151</u>
<u>CONTRACTUAL SERVICES</u>				
5105	Accounting/Bookkeeping	11,000	9,900	1,100
5115	Annual Audit	3,500	3,150	350
5120	Membership Dues	800	720	80
5135	Insurance - General Liability	6,000	5,400	600
5140	Legal Expense	3,000	2,700	300
5143	Town Attorney	4,200	3,780	420
5145	Newsletter/Website	7,000	6,300	700
5155	GA Office Education, Transportation, & Travel	2,000	1,800	200
5165	Office Rent - Rent & Services	35,000	32,347	2,653
5180	Insurance - Catastrophic	3,000	2,700	300
		<u>75,500</u>	<u>68,797</u>	<u>6,703</u>
<u>COMMODITIES</u>				
5615	Office supplies and expense	1,000	1,000	-
5620	Postage	500	500	-
5625	Printing and Publication	2,000	1,000	1,000
		<u>2,500</u>	<u>1,500</u>	<u>1,000</u>
<u>CAPITAL OUTLAY</u>				
5015	Equipment	7,000	7,000	-
5030	Computer/GA Tracking Program	4,000	4,000	-
		<u>11,000</u>	<u>11,000</u>	<u>-</u>

		2025-2026 Budget	Amount from Taxes	Amount from Other Sources
	<u>OTHER EXPENDITURES</u>			
5410	Contingencies	10,000	5,000	5,000
5435	Access to Care	4,000	4,000	-
5440	Special Events & Programs	50,000	10,000	40,000
5442	Participatory Budget	7,450	-	7,450
5460	Office Furnishings	4,000	2,000	2,000
5470	Record Retention/Disposal	1,000	500	500
		<u>76,450</u>	<u>21,500</u>	<u>54,950</u>
	<u>ASSISTANCE PROGRAMS</u>			
5340	Statutory Burial Expenses	20,000	20,000	-
5350	Home Relief - Flat Grant	330,000	167,385	162,615
5355	Hospitalization Exp/Inst Care	50,000	10,000	40,000
5356	Medical Assistance	10,000	10,000	-
5444	Emergency Assistance Program	150,000	21,301	128,699
		<u>560,000</u>	<u>228,686</u>	<u>331,314</u>
	TOTAL GENERAL ASSISTANCE FUND:	857,850	452,732	405,118

REF: Public Assistance Tax 60 ILCS 1/235-20

	Amount from Taxes
<u>TAX LEVY SUMMARY</u>	
General Corporate Tax	419,960
Audit Tax	4,250
Insurance Tax	10,000
Illinois Municipal Retirement Tax	56,000
Social Security Tax	23,500
Public Assistance Tax	<u>452,732</u>
TOTAL TAXES LEVIED:	<u>966,442</u>

CERTIFICATION OF TAX LEVY ORDINANCE

BERWYN TOWNSHIP

The undersigned, duly elected, qualified and acting Clerk of Berwyn Township, Cook County, Illinois, does hereby certify that attached hereto is a true and correct copy of the Tax Levy Ordinance of said Township for the year 2017, as adopted this ____ day of _____, 2025.

This certification is made and filed pursuant to the requirements of (60 ILCS 1/75-20) and on behalf of Berwyn Township, Cook County, Illinois. This certification must be filed by the last Tuesday in December.

Dated this ____ day of _____, 2025

Town Clerk

Filed this ____ day of _____, 2025

County Clerk