

Village of Berkeley

Fiscal Year 2023 – 2024 Budget

May 1, 2023 – April 30, 2024

Adopted: April 18, 2023



Village of Berkeley, 5819 Electric Avenue, Berkeley, IL 60163

www.berkeley.il.us

708-449-8840

Principal Officials

VILLAGE PRESIDENT

Robert E. Lee, Jr.

(Term Expires April 2025)

VILLAGE CLERK

Belia Nowak

(Term Expires April 2025)

VILLAGE TRUSTEES

Sherry Graf-Stone

(Term Expires April 2023)

L.W. Hammar

(Term Expires April 2025)

Diane C. Salemi

(Term Expires April 2023)

Jason Mathews

(Term Expires April 2025)

Jerry Perez

(Term Expires April 2023)

Shafi Mohammed

(Term Expires April 2023)

MANAGEMENT STAFF

Rudy Espiritu

Village Administrator

Justyn Miller

Assistant Village Administrator

Joseph F. Wagner, III

Public Works Director

Timothy J. Larem

Public Safety Director



VILLAGE OF BERKELEY
FISCAL YEAR 2023 – 2024 DRAFT BUDGET
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Village of Berkeley FY23 Projection Summary

	FY22 Audited	FY23 Projection as of Amended Budget (November 2021)			<i>Ending Fund Balance</i>
	<i>Ending Fund Balance</i>	<u>Revenues</u>	<u>Expenses</u>	<u>Transfers</u>	
General	5,867,034	6,726,520	5,858,562	-	6,734,992
<i>Elected Officials</i>			119,205		(119,205)
<i>Administration</i>			1,223,472	-	(1,223,472)
<i>Public Works</i>			595,182		(595,182)
<i>Police</i>			2,771,988		(2,771,988)
<i>Fire</i>			1,145,340		(1,145,340)
<i>Fire & Police Commission</i>			3,375		(3,375)
General Total	3,020,903	6,726,520	5,858,562	-	3,888,861
IMRF Fund	238,165	556,200	389,940	53,160	457,585
Utility Tax Fund	1,610,708	8,300	-	(425,000)	1,194,008
Refuse Fund	181,497	468,369	458,917	-	190,949
Opioid Settlement Fund	-	-	-	-	-
METRA Fund	71,994	6,716	96,668	-	(17,958)
Tollway Fund	5,926,628	(75,000)	700,745	-	5,150,883
ARPA Fund	343,123	343,123	-	-	686,246
Motor Fuel Tax Fund	697,645	563,860	403,146	-	858,359
Vehicle Replacement	698,436	351,835	143,563	-	906,708
Centennial Fund	-	876	-	-	876
TIF #1 Fund	1,097	-	-	-	1,097
TIF #2 Fund	1,845,499	300,400	689,642	-	1,456,257
Capital Project Reserve	610,853	178,690	610,101	250,000	429,442
Debt Service Fund	15,322	25	179,264	179,264	15,347
Water Fund	1,870,152	2,269,395	1,741,148	(26,385)	2,372,014
Water Reserve Fund	1,087,960	775	-	-	1,088,735
Sewer Fund	294,128	335,725	352,652	(26,385)	250,816
Sewer Reserve Fund	531,176	(1,200)	-	-	529,976
E911 Fund	61,759	(20)	46,718	-	15,021
Police Pension	11,284,112	541,524	1,101,926	-	10,723,710
Golf Outing Fund	5,995	-	-	-	5,995
Non-General Total	27,376,249	5,849,592	6,914,429	4,654	26,316,067
Village Total	30,397,152	12,576,112	12,772,991	4,654	30,204,928

Village of Berkeley FY24 Proposed Budget Summary

	FY23 Projected	FY24 Proposed Budget			Ending Fund Balance
	Ending Fund Balance	Revenues	Expenses	Transfers	
General	3,888,861	6,434,766	6,364,332	-	3,959,295
<i>Elected Officials</i>			195,757		(195,757)
<i>Administration</i>			1,439,663		(1,439,663)
<i>Public Works</i>			637,911		(637,911)
<i>Police</i>			2,898,666		(2,898,666)
<i>Fire</i>			1,187,960		(1,187,960)
<i>Fire & Police Commission</i>			4,375		(4,375)
General Total	3,888,861	6,434,766	6,364,332	-	3,959,295
IMRF Fund	457,585	482,867	379,416	55,354	616,390
Utility Tax Fund	1,194,008	8,000	-	(200,000)	1,002,008
Refuse Fund	190,949	481,387	474,440	-	197,896
Opioid Settlement Fund	-	-	-	-	-
METRA Fund	(17,958)	8,120	12,700	-	(22,538)
Tollway Fund	5,150,883	-	55,000	-	5,095,883
ARPA Fund	686,246	-	686,246	-	-
Motor Fuel Tax Fund	858,359	451,889	646,889	-	663,359
Vehicle Replacement	906,708	2,800	160,000	-	749,508
Centennial Fund	876	150	35,000	35,995	2,021
TIF #1 Fund	1,097	-	1,097	-	-
TIF #2 Fund	1,456,257	1,000,400	564,000	-	1,892,657
Capital Project Reserve	429,442	763,133	1,015,163	-	177,412
Debt Service Fund	15,347	25	181,738	170,000	3,634
Water Fund	2,372,014	2,320,058	2,087,027	(27,541)	2,577,504
Water Reserve Fund	1,088,735	800	-	-	1,089,535
Sewer Fund	250,816	354,019	386,668	(27,541)	190,627
Sewer Reserve Fund	529,976	(1,000)	-	-	528,976
E911 Fund	15,021	-	-	-	15,021
Police Pension	10,723,710	1,739,855	938,115	-	11,525,450
Golf Outing Fund	5,995	-	-	(5,995)	0
Non-General Total	26,316,067	7,612,503	7,623,499	272	26,305,343
Village Total	30,204,928	14,047,269	13,987,831	272	30,264,637

Village of Berkeley General Fund Revenue Summary

ACCT	FY22 Audited Actual	FY23 Budget	FY23 Estimate	FY24 Budget
4001 Property Taxes	3,307,064	3,383,039	3,380,000	3,483,006
4137 Sales Tax-Home Rule	227,015	216,200	270,000	250,000
4155 Personal Property Replacement Tax	337,883	179,010	425,000	315,000
Total Taxes	3,871,963	3,778,249	4,075,000	4,048,006
4200 Building Permits	47,044	45,000	40,000	38,000
4210 Business Licenses	59,236	55,000	55,000	55,000
4216 Contractor Licenses	12,850	12,000	13,000	12,000
4222 Vehicle Licenses	45,243	45,000	45,000	45,000
4230 Vacant Property Registration	50	150	50	50
4660 MSD Fees/Presale Fee	35,379	30,000	30,000	25,000
4661 Elevator Inspections	129	250	150	150
4662 Building Inspections	22,898	23,000	22,000	20,000
Total Licenses and Permits	222,829	210,400	205,200	195,200
4130 Local Use Taxes	202,521	189,675	215,000	200,000
4135 Sales Tax	288,457	282,000	350,000	330,000
4150 Income Taxes	757,722	625,000	875,000	800,000
4160 Cannabis Revenue	8,447	9,000	8,000	8,000
4181 Police Grants	3,309	0	0	0
4182 Coronavirus Grant Reimbursements	3,716	0	0	0
4192 FEMA Grant	7,680	0	0	0
4608 Video Gaming Revenues	126,917	95,000	125,000	0
4680 Reim from other gov'ts	1,280	0	0	0
Total Intergovernmental	1,400,049	1,200,675	1,573,000	1,338,000
4131 Utility Tax	396,333	330,000	315,000	300,000
4511 Administrative Tow	59,537	60,000	55,000	50,000
4600 Non-Tax Revenues	0	0	0	0
4609 Cable Revenue	68,333	70,000	75,000	70,000
4647 Taxi Book Receipts	495	500	500	500
4700 General Ambulance Revenue	276,258	230,000	300,000	250,000
4701 GEMT Ambulance Revenue	0	0	0	0
Total Charges for Services	800,956	690,500	745,500	670,500
4413 Hearing Fees	0	0	0	0
4414 Adjudication Fees	125	400	150	150
4510 Fines	116,346	120,000	100,000	100,000
4512 Code Violations	4,000	1,000	750	1,000

Village of Berkeley General Fund Revenue Summary

ACCT	FY22			
	Audited Actual	FY23 Budget	FY23 Estimate	FY24 Budget
4515 DUI Fines	1,136	1,500	750	1,250
4516 Drug Fines	0	0	0	0
4517 E-Citation Fines	0	10	0	10
4520 Red Light Camera Fines	0	110,000	0	0
Total Fines and Forfeits	121,607	232,910	101,650	102,410
4611 Interest Income	4,725	4,000	5,000	4,000
Total Investment Income	4,725	4,000	5,000	4,000
4460 Maps & Copies	5,661	3,000	3,000	3,000
4470 Honorary Street Sign Revenue	0	0	0	0
4615 Wildlife Trap Program Revenue	1,630	1,500	2,750	2,500
4620 Bus Shelter Revenue	983	700	500	500
4630 Donations	6,400	50,000	3,750	55,000
4631 Giving Tree Donations	0	0	0	0
4632 Fingerprint Revenue	0	0	0	0
4633 Police Administrative Fee	300	400	120	150
4634 Police Admin Towing Fee	0	0	0	0
4635 Gas Tax Refund	0	1,200	1,000	1,000
4637 Recycling Fee	521	1,000	800	1,000
4638 Electrical Aggregation Rebate	6,000	6,000	6,000	6,000
4645 Insurance Proceeds	3,000	0	0	0
4650 Sale of Surplus Equipment	46,185	10,000	1,500	5,000
4655 Miscellaneous Income	66,403	15,000	150	1,500
4665 Picnic Donations	0	0	0	0
4666 Brick Paver Donations	150	0	100	0
4667 Adopt a Hydrant Program	0	0	0	0
4675 Police Application Fee	0	0	0	0
4690 Scholarships	1,250	1,000	1,000	1,000
4692 Solicitors Permits	0	100	500	0
Total Miscellaneous	138,483	89,900	21,170	76,650
Total General Fund Revenues	6,560,611	6,206,634	6,726,520	6,434,766

Village of Berkeley
Revenue Forecast Summary

<u>Account</u>	<u>Name</u>	<u>FY24 Budget</u>	<u>Budget Notes</u>
10-00-4001-000	Property Tax	3,483,006	2019 Corporate Tax Levy totals \$3,070,811. The first half, \$1,516,128 (estimated), will be collected in FY 2021 (Jan to April). The second half will be collected in FY 2022 (May to December). The first half of the 2021 Corporate Tax Levy will be collected in FY 2022 (Jan to April)
10-00-4130-000	Use Tax Revenue	200,000	Use Taxes relate to out of state purchases of tangible personal property and are subject to a 6.25% State Use Tax. The municipality's share is 16% and is distributed on a per capita basis. Budgeted amount has been determined by reviewing the last three years of
10-00-4131-000	Utility Tax Revenues	300,000	The Utility Tax Fund receives revenue from ComEd/Exelon for the municipal taxes charged on residents electric bills and from gas providers (Nicor) for municipal taxes charged on residents natural gas bills. Additionally, the Utility Fund receives revenue from the State which is the Village's proportionate share of the Simplified Municipal Telecommunications Tax. In Fiscal Year 2022, this revenue source was moved to the General Fund.
10-00-4135-000	Sales Tax Revenue	330,000	The Sales Tax represents the 1% sales tax imposed on all sales within the Village. The Sales Tax, unlike the Home Rule Sales Tax, is imposed on all sales including food, drug, and automobile transactions. This revenue source is directly impacted by the Village's ability to drive economic activity within the Village.
10-00-4137-000	HR Sales Tax Revenue	250,000	The Home Rule Sales Tax represents the 1% sales tax the Village imposes under it's home rule authority. The tax is imposed on all sales excluding food, drug, and automobile transactions. This revenue source is directly impacted by the Village's ability to drive economic activity within the Village.
10-00-4138-000	Cannabis Regulation Tax	8,000	The Cannabis Regulation Tax represents a 7% of the gross receipts from the sale of cannabis by the cultivator. This new tax took effect January 1, 2020. Local Governments receive a small portion of this tax which can be utilized for crime prevention and DUI prevention programs.
10-00-4150-000	Income Tax Revenue	800,000	The Income Tax revenue represents the Village's distributed share from the State. The amount distributed to the Village is based on population. The Income Tax is distributed out of the Local Government Distributive Fund (LGDF).
10-00-4155-000	Personal Property Re	315,000	The Corporate Personal Property Tax (CPPRT) is replacement tax revenue collected by the State to replace money lost by local governments when their powers to impose personal property taxes were taken away.
10-00-4182-000	Coronavirus Grant Reimbt	-	Grant reimbursements for expenses to the 2020 Coronavirus Pandemic. Expenses include personnel, supplies, and technology costs.
10-00-4200-000	Building Permits	38,000	
10-00-4210-000	Business License	55,000	
10-00-4216-000	Contractor Licenses	12,000	
10-00-4222-000	Vehicle Tax	45,000	Motor Vehicle Tax Ordinance (14-23) eliminates the sticker program and institutes a monthly charge on the utility bills.

**Village of Berkeley
Revenue Forecast Summary**

<u>Account</u>	<u>Name</u>	<u>FY24 Budget</u>	<u>Budget Notes</u>
10-00-4230-000	Vacant Property Reg	50	
10-00-4414-000	Adjudication Fees	150	
10-00-4460-000	Maps and Copies	3,000	
10-00-4470-000	Honorary Street Sign Program	-	Staff time and installation cost for Honorary Street Sign Program.
10-00-4510-000	Fines and Tickets	100,000	These are fines issued by the Police Dept. This line item does not include tow ordinance or building code violations. The estimate is based on an eight month trend.
10-00-4511-000	Tow Ordinance	50,000	Tow Ordinance (14-29) allows the Village to charge \$500 if a vehicle is impounded. Based on experience since the ordinance was adopted we are anticipating approximately \$4,000 a month in towing fees.
10-00-4512-000	Code Violations	1,000	Code violations are for tickets the Building Commissioner writes for various property violations in order to promote an environment where property owners maintain their property. Violations include but are not limited to: work without permit, lawn maintenance, parking on unpaved surface.
10-00-4515-000	DUI Fines	1,250	
10-00-4520-000	Red Light Camera Fines	-	
10-00-4608-000	Video Gaming Revenue	-	The estimate represents six separate locations that offer video gaming. The revenue is received from the IL State Comptroller.
10-00-4609-000	Cable Revenue	70,000	The Village receives revenue from cable providers, Comcast and AT&T for the municipal taxes charged on resident's cable bills. The franchise tax rate appearing on resident's bills is 5%. It is anticipated revenues will remain stable.
10-00-4611-000	Interest Income	4,000	
10-00-4615-000	Wildlife Trap Program	2,500	
10-00-4620-000	Bus Shelter Revenue	500	
10-00-4633-000	Police Administration	150	
10-00-4647-000	Taxi Book Receipts	500	
10-00-4655-000	Miscellaneous Income	1,500	
10-00-4660-000	MSD/Presale Inspection	25,000	
10-00-4661-000	Elevator Inspections	150	
10-00-4662-000	Building Inspections	20,000	
10-00-4665-000	Donations	-	
10-00-4690-000	Scholarship	1,000	
10-00-4692-000	Solicitors Permits	-	
10-00-4700-000	General Ambulance Revenue	250,000	The Ambulance Revenue is recorded in the General Fund to support the costs of the additional paramedic expense to man the ambulance. The estimated amount is based on the actual revenue collected over the last 9 months annualized.
10-00-4701-000	GEMT Ambulance Revenue	-	Starting in FY 22, Ground Emergency Medical Transportation (GEMT) Ambulance Revenue is supplemental revenue the Village receives to reimburse additional costs associated with Medicaid patients. The Village pays a portion of the funding back to the State for their incurred costs.

Village of Berkeley
Revenue Forecast Summary

<u>Account</u>	<u>Name</u>	<u>FY24 Budget</u>	<u>Budget Notes</u>
15-00-4001-000	Property Taxes	400,000	2019 IMRF Tax Levy totals \$438,468; anticipates receiving \$219,234 in FY 2020 (Jan to April). Remaining \$219,234 (estimated) will be collected in FY 2021 (May to December).
15-00-4155-000	Replacement Taxes	82,167	See General Fund.
21-00-4611-000	Interest Income	1,000	
21-00-4706-000	Interest on CD	7,000	
23-00-4443-000	Refuse Revenue	459,387	Estimated based on contract
23-00-4444-000	Penalties	22,000	
23-00-4446-000	Refuse Sticker Sales	-	
25-00-4450-000	Daily Parking Fees	8,000	
28-00-4141-000	MFT Allotments	224,000	Budgeted amount has been determined by reviewing the last three years of revenues.
30-00-4600-000	Non-Tax Revenue	-	Non-Tax Revenue is derived from leases for cellular towers and a billboard. The revenue is based on one billboard lease and two separate cell tower leases. In Fiscal Year 2022, this revenue source was moved to the Vehicle Replacement Fund.
27-00-4184-000	ARPA Funding	-	
28-00-4611-000	Interest Income	1,000	
50-00-4430-000	Water Revenue	2,248,158	
50-00-4438-000	Water Meter Sales	500	
50-00-4444-000	Penalties	70,000	Budgeted amount has been determined by reviewing the last three years of revenues.
50-00-4611-000	Interest Income	500	
52-00-4611-000	Interest Income	800	
54-00-4441-000	Sewer Revenue	337,819	
54-00-4444-000	Penalties	15,000	
56-00-4611-000	Interest Income	(1,000)	
73-00-4471-000	Golf Tee Fees	-	
73-00-4472-000	Golf Hole Sponsors	-	

Elected Officials
Budget Footnotes

The Elected Officials budget was created to separate items specific to the Village Board.

Acct No.	Account Description	Budgeted Amount	Notes
5100	Salaries	\$49,767	Stipends for the Village President/Liquor Commissioner, Clerk, and Trustees.
5155	Commission Members	\$800	Stipend for Planning & Zoning Commissioners.
5160-203	Life Insurance	\$5,500	Life insurance payments.
5190	Employee Appreciation	\$6,000	Includes holiday gift certificates (Berkeley Bucks), service awards, and employee luncheons.
5260	Printing	\$1,000	Printing and advertising for various events.
5300	Conferences, Training, & Travel	\$1,500	Includes training costs, registration fees for events and conferences for member organizations as well as travel reimbursement.
5345	Dues & Subscriptions	\$11,690	Membership dues and subscriptions for various organizations.
5485	Miscellaneous Supplies	\$500	
5715	Donations To Others	\$5,000	Includes scholarships, Neighborhood Watch, and Berkeley Garden Club.
5730	Special Events & Programs	\$114,000	Includes Music in the Park Series, Autumn Fest, Round Table, Memorial Day, Electric Nights Music Festival, Electric Lights Festival, and Berkeley Family Fun Fest. It also includes Beautify Berkeley and Giving Tree Programs, as well as ASCAP music license and other miscellaneous expenses.
Elected Official Total		\$195,757	

ELECTED & APPOINTED OFFICIALS 10-05	ACCT #	AMENDE		FY 22-23	FY 23-24
		FY 21-22 AUDITED ACTUAL	D FY 22- 23 BUDGET	EOY ESTIMATE	BUDGET
EXPENSES					
SALARIES	5100				
President (Liquor Commissioner)		13,767	13,767	13,767	13,767
Clerk		6,000	6,000	6,000	6,000
Trustees		29,167	30,000	30,000	30,000
Total		48,934	49,767	49,767	49,767
COMMISSION MEMBERS	5155				
Plan Commissioners		640	800	360	800
Total		640	800	360	800
LIFE INSURANCE	5160-203				
		5,875	6,100	5,900	5,500
Total		5,875	6,100	5,900	5,500
EMPLOYEE APPRECIATION	5190				
		4,524	5,000	4,500	6,000
Total		4,524	5,000	4,500	6,000
PROFESSIONAL SERVICES	5235				
Strategic Planning		11,400	-	4,050	-
Total		11,400	-	4,050	-
PRINTING	5260				
		335	500	300	1,000
Total		335	500	300	1,000
CONFERENCES, TRAININGS & TRAVEL	5300				
		935	1,500	700	1,500
Total		935	1,500	700	1,500
DUES & SUBSCRIPTIONS	5345				
North Central Council of Mayors		1,135	1,135	1,135	1,135
West Central Municipal Conference		8,199	8,200	8,200	8,200
International Institute of Municipal Clerks		-	50	50	50
Chicago Metropolitan Agency for Planning		-	200	200	200
Illinois Municipal League		655	675	675	675
Hillside-Berkeley Chamber of Commerce		125	600	150	350
Lions Club		158	250	200	250
Metro Mayors Caucus		234	240	240	240
Proviso Municipal League		-	425	425	425
International Council of Shopping Centers		-	100	113	115
Misc.		-	50	-	50
Total		10,506	11,925	11,388	11,690
MISCELLANEOUS SUPPLIES	5485				
		714	-	-	500
Total		714	-	-	500

ELECTED & APPOINTED OFFICIALS 10-05	ACCT #	AMENDE		FY 22-23	FY 23-24
		FY 21-22 AUDITED ACTUAL	D FY 22- 23 BUDGET	EOY ESTIMATE	BUDGET
DONATIONS TO OTHERS	5715				
Berkeley Youth Baseball		3,000	3,000	-	-
Berkeley Garden Club		1,000	2,000	2,000	2,000
Neighborhood Watch		-	900	900	1,000
Scholarships		1,000	1,000	1,000	1,000
Misc.		879	1,000	550	1,000
Total		5,879	7,900	4,450	5,000
SPECIAL EVENTS & PROGRAMS	5730				
Memorial Day		-	500	-	500
Music in the Park		10,427	6,500	4,370	8,000
Berkeley Family Fun Fest		-	15,000	21,420	22,000
Fall Fest		-	-	1,450	1,500
Holiday Tree Lighting		-	3,500	1,500	3,000
Electric Lights Festival		14,007	10,000	-	10,000
Round Table		-	200	-	200
Beautify Berkeley Program		-	300	-	300
Events Coordination & Marketing		1,250	15,000	5,550	15,000
Prairie Path and Taft Avenue Corridor Plan		-	25,000	-	25,000
Incubator		-	25,000	-	25,000
Misc.		4,269	3,500	3,500	3,500
Total		29,953	104,500	37,790	114,000
TOTAL EXPENDITURES		119,694	187,992	119,205	195,757

Administration Department
Budget Footnotes

Acct No.	Account Description	Budgeted Amount	Notes
5100	Salaries	\$462,567	Includes Village Administrator (80% Administration & 10% to both Water & Sewer Funds), Deputy Village Clerk/Office Manager (50% Administration, 25% to both Water & Sewer Funds), Assistant Village Administrator (80% Administration & 10% to both Water & Sewer Funds), PT Accounts Payable Clerk (80% Administration & 10% to both Water & Sewer Funds), PT Purchasing Agent, Office Specialists (50% Administration, 25% to both Water & Sewer Funds), Permit Technician, PT Custodian, and PT Plumbing Inspector.
5100-140	Overtime	\$500	
5140	Telephone Stipend	\$3,600	Telephone stipend (\$50 per month) provided to department heads & supervisor level positions.
5159	Vehicle Stipend	\$1,500	Vehicle stipend (\$125 per month) for Village Administrator.
5160-201	Insurance	\$82,722	Includes dental, health, vision, and life insurances for qualified employees. Item also includes fee for Employee Assistance Program, wellness program, and incentives for participation.
5195	Unemployment Benefits	\$7,000	Unemployment benefits paid to former employees.
5201	Legal	\$120,000	Includes General Counsel, Labor and Prosecuting attorneys.
5201-101	Adjudication	\$3,000	Fees associated with the implementation of the Village's adjudication process.
5212	Audit Services	\$35,227	Fees for the Village's annual financial audit.
5235	Professional Services	\$109,300	Includes accountant, building inspection, engineering, vacant home maintenance, health inspection services, and other professional services.
5245	Technology	\$136,839	Includes IT consulting fees, computer replacement cycle, IT hardware and software updates and upgrades, phone repair, and services.
5248	GIS	\$25,000	Annual ESRI hosting fee, consulting, and application development service.
5250	Postage	\$13,000	Fed Ex, Permit Renewal, Postage Machine Rental, Postage machine refill, and miscellaneous postage for general office and Berkeley Connects.
5260	Printing	\$8,000	Miscellaneous printing including business cards, letterhead, AP checks, Berkeley Connects and inserts/flyers for water bills.
5270	Telephone	\$26,870	Line item includes cellphones, Village phones, and elevator phone.
5300	Conferences, Training, & Travel	\$25,000	Includes training costs, registration fees for events and conferences for member organizations, and travel (reimbursement).
5345	Dues & Subscriptions	\$6,500	Membership dues and subscriptions for various organizations.
5347	Blackboard Connect	\$5,438	Annual contract for Village's mass communication system.
5350	Utilities	\$2,500	Gas and electric service, beyond the franchise allotment, for various Village buildings.
5400	Liability & Workers Compensation Insurance	\$200,000	Liability & workers' compensation insurance through IRMA.
5410	Codification	\$3,500	Maintenance and regular update of the Village Code.
5415	Legal Notices	\$3,500	Treasurer's Report, Prevailing wage, budget, and other notices.
5446	Wild Animal Trapping Program	\$7,500	Contracted trapping program which includes a shared cost component with residents.
5470	Bank & Service Charges	\$200	
5465	Misc. Reimbursable Expense	\$15,000	Miscellaneous expenses that will be reimbursed
5475	Payroll Processing	\$18,000	Payroll processing costs.
5485	Miscellaneous Supplies	\$9,000	

Acct No.	Account Description	Budgeted Amount	Notes
5504	Maintenance/Service Contracts	\$18,000	Includes administration copier overage and lease costs, and Village Hall surveillance cameras maintenance agreement. Copier costs include those for Administration, Fire, Police, and Public Works departments.
5510	Maintenance & Repair of Building	\$73,700	Includes HVAC maintenance contract, pest control, and miscellaneous repairs.
5600	Office Supplies	\$7,000	Office supplies.
5800	Contingencies	\$7,500	
5810	Cash Over/Short	\$0	
5820	Condolences	\$750	Condolence costs for current/former employees and officials.
5832	Taxi Book Coupons	\$1,250	Senior taxi ride program
ADMINISTRATION TOTAL		\$1,439,663	

ADMINISTRATION 10-10	ACCT #	FY 21-22 AUDITED ACTUAL	AMENDED FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
SALARIES	5100				
Village Administrator		122,176	118,900	126,500	124,865
Assistant Village Administrator		62,661	86,000	86,000	89,010
Office Manager/Deputy Village Clerk		38,699	39,647	39,647	41,034
Office Specialists (3)		204,507	117,640	173,659	121,757
PT Accounts Payable		23,262	32,348	32,517	33,484
PT Special Projects Coordinator		16,766	22,256	18,900	23,982
Permit Technician		6,561	-	-	-
PT Custodian		10,744	15,652	-	21,746
PT Plumbing Inspector		6,239	6,461	-	6,687
Total		491,613	438,904	477,223	462,567
OVERTIME	5100-140				
		-	500	-	500
Total		-	500	-	500
TELEPHONE STIPEND	5140				
		3,568	2,750	3,200	3,600
Total		3,568	2,750	3,200	3,600
VEHICLE STIPEND	5159				
		1,504	1,500	1,500	1,500
Total		1,504	1,500	1,500	1,500
INSURANCE	5160-201				
Dental, Health, Life & Employee Wellness		65,505	76,115	76,115	82,722
Total		65,505	76,115	76,115	82,722
UNEMPLOYMENT BENEFITS	5195				
		(8,682)	3,500	12,680	7,000
Total		(8,682)	3,500	12,680	7,000
LEGAL	5201				
General, Prosecutor, & Labor		82,737	100,000	78,628	120,000
Total		82,737	100,000	78,628	120,000
ADJUDICATION	5201-101				
Administrative Law Judge		608	3,000	1,000	3,000
Total		608	3,000	1,000	3,000

ADMINISTRATION		FY 21-22	AMENDED	FY 22-23	
10-10	ACCT #	AUDITED	FY 22-23	EOY	FY 23-24
AUDIT SERVICES	5212	ACTUAL	BUDGET	ESTIMATE	BUDGET
		30,350	34,528	34,528	35,227
Total		30,350	34,528	34,528	35,227
PROFESSIONAL SERVICES	5235				
Building Inspections		61,179	65,000	55,000	60,000
Accounting		30,876	38,000	31,032	39,000
Elevator Inspections		-	800	800	800
Vacant Home Maintenance		-	1,000	500	1,000
Cook County Health Inspections		4,800	5,000	4,800	5,000
Miscellaneous		9,048	3,500	1,028	3,500
Classification and Compensation Study		8,550	-	8,550	-
Total		114,453	113,300	101,710	109,300
TECHNOLOGY	5245				
Village Website Redesign		4,575	3,735	3,735	3,735
Financial Software		11,713	12,000	12,299	14,000
Internet		9,910	10,140	9,904	11,000
Web Hosting Services		264	264	264	264
Current Tech Consulting Services		29,700	30,000	29,700	37,000
Website Annual Fee		840	840	840	840
Hardware/Software Upgrades & Renewals		9,031	35,000	20,000	60,000
Miscellaneous		375	5,000	-	10,000
Total		66,408	96,979	76,742	136,839
GIS	5248				
		2,445	10,000	2,445	25,000
Total		2,445	10,000	2,445	25,000
POSTAGE	5250				
		10,584	10,000	12,856	13,000
Total		10,584	10,000	12,856	13,000
PRINTING	5260				
Berkeley Connects & Miscellaneous Printing		7,333	7,500	7,500	8,000
Total		7,333	7,500	7,500	8,000
TELEPHONE	5270				
Village, Elevator, & Cell Phones		11,501	18,200	12,000	26,870
Total		11,501	18,200	12,000	26,870

ADMINISTRATION		FY 21-22	AMENDED	FY 22-23	
10-10	ACCT #	AUDITED	FY 22-23	EOY	FY 23-24
CONFERENCES, TRAININGS & TRAVEL	5300	ACTUAL	BUDGET	ESTIMATE	BUDGET
		6,219	16,000	12,000	25,000
Total		6,219	16,000	12,000	25,000
DUES & SUBSCRIPTIONS	5345				
		5,522	6,000	5,500	6,500
Total		5,522	6,000	5,500	6,500
BLACKBOARD CONNECT	5347				
Blackboard Connect System		5,438	5,438	5,438	5,438
Total		5,438	5,438	5,438	5,438
UTILITIES	5350				
Village Hall		226	2,500	1,000	2,500
Total		226	2,500	1,000	2,500
LIABILITY & WORKERS COMP INS	5400				
Annual Contribution		194,886	200,000	200,000	200,000
Total		194,886	200,000	200,000	200,000
CODIFICATION	5410				
Online Code & Updates		2,886	3,500	2,500	3,500
Total		2,886	3,500	2,500	3,500
LEGAL NOTICES	5415				
		2,499	3,000	1,820	3,500
Total		2,499	3,000	1,820	3,500
WILD ANIMAL TRAPPING PROGRAM	5446				
Contracted Trapping		3,580	4,000	7,354	7,500
Total		3,580	4,000	7,354	7,500

ADMINISTRATION		FY 21-22	AMENDED	FY 22-23	FY 23-24
10-10	ACCT #	AUDITED	FY 22-23	EOY	FY 23-24
MISC. REIMBURSABLE EXPENSE	5465	ACTUAL	BUDGET	ESTIMATE	BUDGET
		8,104	10,000	2,000	15,000
Total		8,104	10,000	2,000	15,000
BANK & SERVICE CHARGES	5470				
		60	200	60	200
Total		60	200	60	200
PAYROLL PROCESSING	5475				
		17,302	18,000	15,000	18,000
Total		17,302	18,000	15,000	18,000
MISCELLANEOUS SUPPLIES	5485				
		6,892	9,000	7,000	9,000
Total		6,892	9,000	7,000	9,000
MAINTENANCE/SERVICE CONTRACTS	5504				
Copier Lease, Maintenance, Overages		9,919	8,000	9,500	18,000
Phone System Maintenance		2,940	3,000	3,000	-
Total		12,859	11,000	12,500	18,000
MAINTENANCE OF BUILDING	5510				
HVAC Maintenance		17,411	25,000	15,000	35,000
Pest Control		423	425	425	450
Fire Alarm & Sprinkler Testing		600	1,720	1,000	1,500
Fire Extinguisher Testing		689	1,250	850	1,250
Roof		-	2,500	1,500	2,500
Automatic External Defibrillators		600	-	-	-
Backflow Inspection		325	800	400	800
Boiler Inspection		670	150	670	800
Elevator		1,009	1,700	1,000	1,700
Generator Inspection		5,018	1,500	1,500	1,500
Tornado Siren Maintenance		-	700	700	700
Garage Door Maintenance		3,842	2,000	2,000	2,500
Server Room A/C Unit Replacement		5,026	5,000	-	5,000
Misc.		12,644	15,000	10,000	20,000
Total		48,257	57,745	35,045	73,700
OFFICE SUPPLIES	5600				
		3,803	7,000	5,500	7,000
Total		3,803	7,000	5,500	7,000

ADMINISTRATION		FY 21-22	AMENDED	FY 22-23	
10-10	ACCT #	AUDITED	FY 22-23	EOY	FY 23-24
HONORARY STREET SIGN PROGRAM	5705	ACTUAL	BUDGET	ESTIMATE	BUDGET
		-	-	200	200
Total		-	-	200	200
CONTINGENCIES	5800				
		-	7,500	7,000	7,500
Total		-	7,500	7,000	7,500
CASH OVER/SHORT	5810				
		2,453	-	3,428	-
Total		2,453	-	3,428	-
CONDOLENCES	5820				
		496	750	500	750
Total		496	750	500	750
TAXI BOOK PROGRAM	5832				
		596	750	1,500	1,250
Total		596	750	1,500	1,250
TOTAL EXPENDITURES		1,202,005	1,279,159	1,223,472	1,439,663
TRANSFERS IN (OUT)					
TO CENTENNIAL FUND	5931				
		-	(14,500)	-	-
Total		-	(14,500)	-	-
TOTAL TRANSFERS IN (OUT)		-	(14,500)	-	-

Public Works Department
Budget Footnotes

Acct No.	Account Description	Budgeted Amount	Notes
5100	Salaries	\$237,883	Includes 50% of Superintendent and 4 full-time Public Works laborers. 25% of the Public Works salaries are charged to both the Water and Sewer Funds.
5100-140	Overtime	\$20,000	Overtime costs for employees
5160	Insurance	\$37,408	Includes dental, health, and life insurance. Insurance is distributed as follows: 50% of Superintendent and 5 Public Works laborers, 25% is charged to both the Water and Sewer Funds.
5178	Physicals	\$1,500	Employee physicals for new hires and drug and alcohol testing.
5185	Uniforms	\$4,100	Uniform and boot allowance for the department as well as the purchase of other safety and protective clothing.
5235	Professional Services	\$1,500	Professional Services for the Public Works Department
5245	Technology	\$7,460	Internet for Public Works facility and mobile data cards.
5260	Printing	\$50	Printing costs, as needed.
5300	Conferences, Training, & Travel	\$2,000	Includes training costs, registration fees for events and conferences for member organizations, and travel (reimbursement).
5345	Dues & Subscriptions	\$1,400	Membership dues and subscriptions for various organizations.
5350	Utilities	\$500	Gas and electric for Public Works building beyond franchise agreement allotment.
5400	Liability & Workers Compensation Insurance	\$3,000	IRMA deductible.
5435	Rental of Equipment	\$1,000	Rental of equipment as necessary.
5504	Maintenance/Service Contracts	\$3,250	Various maintenance and service contracts.
5510	Maintenance & Repair of Building	\$13,360	Annual testing for fire alarm, sprinkler, and miscellaneous maintenance.
5520	Maintenance & Repair of Vehicles	\$25,000	Repair for Village vehicles.
5525	Maintenance & Repair of Equipment	\$2,000	Repair of small equipment (mowers, gas saws, pressure washers, etc.)
5560	Tree Trimming & Stump Grinding	\$100,000	Contracted tree trimming and removal services.
5572	Street Repairs	\$15,000	Street, curb, and sidewalk repairs.
5577	Street Light Repairs	\$25,000	Street light maintenance and repairs
5610	Miscellaneous Supplies	\$8,500	
5620	Tools and Small Equipment	\$10,000	Purchase of tools and small equipment.
5630	Fuel	\$28,000	Fuel for vehicles.
5635	Salt	\$40,000	Road salt for winter weather events.
5700	Landscaping	\$40,000	Contracted trimming and mowing services in various areas.
6640	Forestry	\$10,000	Includes purchase of trees and parkway restoration.
PUBLIC WORKS TOTAL		\$637,911	

PUBLIC WORKS 10-20	ACCT #	AMENDE		FY 22-23	FY 23-24
		FY 21-22 AUDITED ACTUAL	D FY 22- 23 BUDGET	EOY ESTIMATE	BUDGET
SALARIES	5100				
Public Works Director		47,913	49,750	49,750	53,670
Foreman		36,621	37,193	37,193	42,212
Heavy Equipment Operators (5)		95,448	109,729	109,729	142,002
Total		179,982	196,672	196,672	237,883
OVERTIME	5100-140				
Laborers		12,404	20,000	12,000	20,000
Total		12,404	20,000	12,000	20,000
INSURANCE	5160-201				
Dental, Health, Life		35,583	52,204	45,000	37,408
Total		35,583	52,204	45,000	37,408
HIRING/EXAMS & POST-HIRE TESTING	5178				
		559	1,000	700	1,500
Total		559	1,000	700	1,500
UNIFORMS	5185				
		4,850	4,100	4,850	4,100
Total		4,850	4,100	4,850	4,100
PROFESSIONAL SERVICES	5235				
Engineering		438	1,500	500	1,500
Total		438	1,500	500	1,500
TECHNOLOGY	5245				
		2,177	3,500	4,500	7,460
Total		2,177	3,500	4,500	7,460
PRINTING	5260				
		-	50	-	50
Total		-	50	-	50

PUBLIC WORKS 10-20	ACCT #	AMENDE		FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
		FY 21-22 AUDITED ACTUAL	D FY 22- 23 BUDGET		
CONFERENCES, TRAININGS & TRAVEL	5300				
		-	500	500	2,000
Total		-	500	500	2,000
DUES & SUBSCRIPTIONS	5345				
American Public Works Association		85	100	100	100
Illinois Public Works Mutual Aid Network		-	-	-	100
Weather Forecast Service		1,170	1,150	1,170	1,200
Total		1,255	1,250	1,270	1,400
UTILITIES	5350				
		-	-	500	500
Total		-	-	500	500
LIABILITY & WORKERS COMP INS	5400				
		7,691	5,000	3,000	3,000
Total		7,691	5,000	3,000	3,000
RENTAL OF EQUIPMENT	5435				
		1,799	1,200	1,200	1,000
Total		1,799	1,200	1,200	1,000
MAINT/SERVICE CONTRACTS	5504				
Door System Maintenance Contract		-	1,000	1,000	1,750
JULIE		1,764	1,500	1,500	1,500
Total		1,764	2,500	2,500	3,250
MAINTENANCE OF BUILDING	5510				
Fire Alarm		635	650	600	1,200
CO/NO2		690	700	720	1,440
Sprinkler		260	250	360	720
Miscellaneous		2,928	10,000	17,601	10,000
Total		4,513	11,600	19,281	13,360
MAINT & REPAIR OF VEHICLES	5520				
		16,991	25,000	25,000	25,000
Total		16,991	25,000	25,000	25,000

PUBLIC WORKS 10-20	ACCT #	AMENDE		FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
		FY 21-22 AUDITED ACTUAL	D FY 22- 23 BUDGET		
MAINT & REPAIR OF EQUIPMENT	5525				
		2,193	2,000	1,000	2,000
Total		2,193	2,000	1,000	2,000
TREE TRIMMING & STUMP REMOVAL	5560				
		35,501	50,000	150,000	100,000
Total		35,501	50,000	150,000	100,000
STREET REPAIRS & MAINTENANCE	5572				
Street, Sidewalk, Curb Repair/Painting		3,137	10,000	8,500	15,000
Total		3,137	10,000	8,500	15,000
STREET LIGHT REPAIRS	5577				
		8,799	25,000	5,000	25,000
Total		8,799	25,000	5,000	25,000
MISCELLANEOUS SUPPLIES	5610				
		8,456	8,500	7,708	8,500
Total		8,456	8,500	7,708	8,500
TOOLS & SMALL EQUIPMENT	5620				
Miscellaneous Equipment		1,398	3,500	3,500	10,000
Total		1,398	3,500	3,500	10,000
FUEL	5630				
		17,891	17,000	27,200	28,000
Total		17,891	17,000	27,200	28,000
SALT	5635				
		24,554	40,000	35,000	40,000
Total		24,554	40,000	35,000	40,000
LANDSCAPING	5700				
Landscaping Contract & Beautification		35,390	35,000	36,057	40,000
Total		35,390	35,000	36,057	40,000
FORESTRY	6640				
		-	8,000	9,760	10,000
Total		-	8,000	9,760	10,000
TOTAL EXPENDITURES		401,309	519,060	595,182	637,911

Police Department
Budget Footnotes

Acct No.	Account Description	Budgeted Amount	Notes
5100	Salaries	\$1,995,059	Includes Police Chief, Deputy Chief, 4 Commanders, 12 Full-time Officers, 6 Part-time Officers, 1 Full-time Records Clerks, and Property Maintenance Coordinator.
5100-143	Overtime	\$80,500	Overtime costs for employees
5160	Insurance	\$295,231	Include dental, health, vision, and life insurance for qualified employees.
5175	Hiring/Examinations	\$10,000	Includes hiring and examinations, written exams, and drug screenings.
5182	Uniforms	\$50,000	Yearly uniforms allowance for current and new staff
5235	Professional Services	\$190,100	Contracted dispatch service through Cook County.
5245	Technology	\$63,500	Lineup software annual fee, evidence software and equipment, scheduling software and other miscellaneous costs.
5260	Printing	\$6,000	Printing of legal file jackets and tickets.
5270	Telephone	\$4,500	Cook County T1 data line.
5275	Communications Equipment	\$5,000	Purchase of replacement radios, radio license, and repairs.
5300	Conferences and Training	\$35,000	Training costs, registration fees for events and conferences for member organizations, as well as travel (reimbursement).
5340	Tuition Reimbursement	\$0	Employee tuition reimbursement costs.
5345	Dues & Subscriptions	\$12,075	Membership dues and subscriptions for various organizations.
5400	Liability & Workers Compensation Insurance	\$2,500	IRMA deductible.
5431	Code Enforcement Supplies	\$10,000	Implementation costs for Village Crime Free Housing Program.
5445	Animal Control	\$1,200	Annual contract with Magnificent Mutts.
5520	Maintenance & Repair of Vehicles	\$30,000	Maintenance, repair and supplies, and cost of striping and transferring equipment to new vehicles.
5525	Maintenance & Repair of Equipment	\$9,500	Includes ISPAN annual fee and other miscellaneous maintenance.
5600	Office Supplies	\$4,000	Printing forms, office supplies, tickets, and files.
5610	Miscellaneous Supplies	\$5,000	Includes fingerprinting supplies, batteries, and promotional stickers.
5630	Fuel	\$70,000	Fuel for Police Department vehicles.
5670	Range Rental & Supplies	\$9,000	Range rental and supply costs.
5850	Miscellaneous Prisoner Supplies	\$500	Prisoner meals and supplies.
6000	Vehicle Equipment	\$5,000	DVR system and miscellaneous items.
6650	Miscellaneous Equipment	\$5,000	Intoxilizer machine, PBT, and drug testing/ET supplies.
POLICE TOTAL		\$2,898,666	

**POLICE DEPARTMENT
10-21**

		FY 21-22 AUDITED ACTUAL	AMENDED FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
	ACCT #				
SALARIES	5100				
Public Safety Director		123,099	137,250	137,250	144,100
Deputy Chief		113,135	115,750	115,750	121,127
Commander (4)		421,582	422,095	422,095	439,738
Police Officers (12)		987,806	1,103,924	1,103,924	1,039,818
PT Police Officers (5)		64,483	100,755	100,755	104,297
Records Clerk		59,441	58,779	58,779	62,415
Property Maintenance Coordinator		-	50,103	50,103	55,524
Crossing Guard		28,969	27,094	27,094	28,040
Total		1,798,514	2,015,750	2,015,750	1,995,059
OVERTIME	5100-146				
Police Officers		93,812	80,000	80,000	80,000
Records Clerk		-	500	500	500
Total		93,812	80,500	80,500	80,500
INSURANCE	5160-201				
Dental, Health, Life		262,548	296,440	296,440	295,231
Total		262,548	296,440	296,440	295,231
POLICE PENSION CONTRIBUTION	5169				
Total		-	-	-	-
HIRING/EXAMS & POST-HIRE TESTING	5175				
		6,468	8,500	7,362	10,000
Total		6,468	8,500	7,362	10,000
UNIFORMS	5182				
		28,117	50,000	44,696	50,000
Total		28,117	50,000	44,696	50,000

**POLICE DEPARTMENT
10-21**

		FY 21-22 AUDITED ACTUAL	AMENDED FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
PROFESSIONAL SERVICES	5235				
Vehicle & Body Cameras		75,000	50,000	43,750	50,000
K9 Unit		-	50,000	-	50,000
Contracted Dispatch Service		99,328	75,000	75,000	75,000
Lexi-Pol		10,559	12,000	11,235	12,000
Lexi Nexis		564	600	600	600
Miscellaneous		1,195	2,500	1,500	2,500
Total		176,645	190,100	132,085	190,100
TECHNOLOGY	5245				
Evidence Software		852	2,000	920	2,000
License Plate Readers		-	30,000	26,125	-
Vehicle & Body Camera Maintenance		-	-	-	30,000
Scheduling Software		2,240	2,500	2,352	2,500
Equipment for Evidence Software		-	2,500	3,150	2,500
E-Ticket System Maintenance		-	-	-	20,000
Miscellaneous		6,624	5,000	5,100	6,500
Total		9,716	42,000	37,647	63,500
PRINTING	5260				
		4,892	6,000	5,000	6,000
Total		4,892	6,000	5,000	6,000
TELEPHONE	5270				
County T-1 Data Line		2,270	4,500	2,500	4,500
Total		2,270	4,500	2,500	4,500
COMMUNICATION EQUIPMENT	5275				
Radio License, Repairs, & other Misc.		41	3,600	3,600	5,000
Total		41	3,600	3,600	5,000
CONFERENCES, TRAININGS & TRAVEL	5300				
		21,305	35,000	21,000	35,000
Total		21,305	35,000	21,000	35,000
TUITION REIMBURSEMENT	5340				
		-	-	-	-
Total		-	-	-	-

**POLICE DEPARTMENT
10-21**

		FY 21-22	AMENDED	FY 22-23	FY 23-24
		AUDITED	FY 22-23	EOY	FY 23-24
	ACCT #	ACTUAL	BUDGET	ESTIMATE	BUDGET
DUES & SUBSCRIPTIONS	5345				
IL Law Enforcement Alarm		154	120	120	120
West Suburban Major Crimes Task Force		2,250	2,250	2,250	2,250
ILACP - IL Assn of Chiefs of Police		-	475	475	475
IACP Dues		-	150	150	150
West Suburban Chiefs		-	205	205	205
West Suburban Detectives		-	75	75	75
Critical Reach		-	300	275	300
Leads-On-Line		1,488	1,500	1,968	2,000
WESTAF Crash Team		-	2,500	-	5,000
WESTAF Warrant Team		-	10,000	-	-
Miscellaneous		1,561	1,500	1,500	1,500
Total		5,453	19,075	7,018	12,075
LIABILITY & WORKERS COMP INS	5400				
		2,500	2,500	-	2,500
Total		2,500	2,500	-	2,500
CODE ENFORCEMENT SUPPLIES	5431				
Crime Free Housing Program Implementation		-	-	-	10,000
Total		-	-	-	10,000
ANIMAL CONTROL	5445				
		1,200	1,200	1,200	1,200
Total		1,200	1,200	1,200	1,200
MAINT. & REPAIR OF VEHICLES	5520				
		15,875	30,000	25,000	30,000
Total		15,875	30,000	25,000	30,000
MAINT. & REPAIR OF EQUIPMENT	5525				
Alerts, IWAN, Bulletins		4,087	5,500	3,772	5,500
Radios		-	2,500	1,000	2,500
Miscellaneous		773	1,500	775	1,500
Total		4,860	9,500	5,547	9,500
OFFICE SUPPLIES	5600				
		538	3,500	600	4,000
Total		538	3,500	600	4,000
MISCELLANEOUS SUPPLIES	5610				
		2,929	5,000	5,000	5,000
Total		2,929	5,000	5,000	5,000
FUEL	5630				
		45,894	45,000	68,293	70,000
Total		45,894	45,000	68,293	70,000

**POLICE DEPARTMENT
10-21**

		FY 21-22 AUDITED ACTUAL	AMENDED FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
RANGE RENTAL & SUPPLIES	5670				
Range Rental		-	4,000	4,000	4,000
Taser Units and Cartridge Subscription		-	-	-	2,500
Supplies		1,313	2,500	750	2,500
Total		1,313	6,500	4,750	9,000
CROSSING GUARD SUPPLIES	5679				
		-	-	-	-
Total		-	-	-	-
PRISONER SUPPLIES	5850				
		-	-	500	500
Total		-	-	500	500
VEHICLE EQUIPMENT	6000				
		539	5,000	5,000	5,000
Total		539	5,000	5,000	5,000
MISCELLANEOUS EQUIPMENT	6650				
		1,909	5,000	2,500	5,000
Total		1,909	5,000	2,500	5,000
TOTAL EXPENDITURES		2,487,338	2,864,665	2,771,988	2,898,666

Fire Department
Budget Footnotes

Acct No.	Account Description	Budgeted Amount	Notes
5100	Salaries	\$897,325	Includes part-time Deputy Fire Chief and Firefighters/Paramedics.
5160-201	Insurance	\$0	Include dental, health, vision, and life insurance for qualified employees.
5180	Hiring/Exams & Post-Hiring Testing	\$5,000	Employment, annual physicals, and random drug & alcohol testing.
5182	Uniforms	\$6,000	Uniform costs for employees.
5235	Professional Services	\$102,000	Contract for Dispatch services with the Village of Hillside.
5245	Technology	\$15,000	Air cards for vehicles, target solutions, and emergency reporting software.
5260	Printing	\$100	Miscellaneous Printing.
5300	Conferences, Training, & Travel	\$3,500	Training costs, registration fees for events and conferences for member organizations, as well as travel (reimbursement).
5345	Dues & Subscriptions	\$13,035	Membership dues and subscriptions for various organizations.
5400	Liability & Workers Compensation Insurance	\$2,500	IRMA deductible.
5410	GEMT Ambulance State Reimbursement	\$35,000	Reimbursement for Village GEMT revenue received to the State of Illinois. A portion of this is required to be paid back to the State to cover their expenses.
5504	Maintenance/Service Contracts	\$7,000	Includes MABAS Division 20, ladder testing, Emergency Siren Testing, Target Solutions software, NFPA electronic subscription, semi-annual compressor and air quality testing, meter calibration, SCBA flow tests, ambulance stretcher maintenance, Physio/Zoll annual testing, and miscellaneous costs.
5520	Maintenance & Repair of Vehicles	\$60,000	Contract maintenance, repair, and supplies for vehicles.
5525	Maintenance & Repair of Equipment	\$5,000	Repairs and parts for Fire related equipment.
5600	Office Supplies	\$2,000	Office supplies for the Fire Department
5610	Miscellaneous Supplies	\$6,500	
5630	Fuel	\$10,000	Fuel for Fire Department vehicles.
5652	EMS Supplies	\$8,000	Oxygen rental and EMS equipment.
5740	Events	\$0	Fire Prevention week and other community events.
6650	Safety Equipment	\$10,000	Purchase of hose, nozzles, misc. fire equipment and personal protective equipment.
FIRE TOTAL		\$1,187,960	

FIRE DEPARTMENT 10-22		FY 21-22 AUDITED ACTUAL	AMENDED FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
	ACCT #				
SALARIES	5100				
Fire Chief		58,872	-	-	-
Deputy Fire Chief		86	39,097	39,097	40,465
Assistant Fire Chief/Fire Inspector		34,649	-	-	-
Firefighters/Paramedics		695,359	827,508	827,508	856,860
Total		788,966	866,605	866,605	897,325
INSURANCE	5160-201				
Dental, Health, Life		2,885	8,175	-	-
Total		2,885	8,175	-	-
HIRING/EXAMS & POST-HIRE TESTING	5180				
		4,198	5,000	1,500	5,000
Total		4,198	5,000	1,500	5,000
UNIFORMS	5182				
		6,685	6,000	5,500	6,000
Total		6,685	6,000	5,500	6,000
PROFESSIONAL SERVICES	5235				
Contracted Dispatch Service		52,213	80,000	80,000	82,000
Paramedic Billing Services		15,430	4,000	20,000	20,000
Total		67,643	84,000	100,000	102,000
TECHNOLOGY	5245				
		26,246	15,000	13,500	15,000
Total		26,246	15,000	13,500	15,000
PRINTING	5260				
		36	100	200	100
Total		36	100	200	100
CONFERENCES, TRAININGS & TRAVEL	5300				
Fire Academy		-	20,900	-	-
Other Conference, Training, and Travel		-	5,000	2,500	2,500
Luncheons		647	1,000	-	1,000
Total		647	26,900	2,500	3,500
DUES & SUBSCRIPTIONS	5345				
NFPA membership		175	175	-	175
IL Fire Inspectors Assoc.		-	100	100	100
IL Fire Chiefs Assoc.		-	200	200	200
Metro Fire Chiefs Assoc.		-	120	120	120
MABAS Div 20		6,000	6,000	7,000	7,000
NORCOMM		4,846	5,040	5,040	5,040
Magazines		-	100	-	100
Misc.		30	300	75	300
Total		11,051	12,035	12,535	13,035
LIABILITY & WORKERS COMP INS	5400				
		32	2,500	1,000	2,500
Total		32	2,500	1,000	2,500

FIRE DEPARTMENT 10-22	ACCT #	FY 21-22 AUDITED ACTUAL	AMENDED FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
GEMT AMBULANCE STATE REIM.	5410				
		28,397	15,000	52,000	35,000
Total		28,397	15,000	52,000	35,000
MAINT/SERVICE CONTRACTS	5504				
		4,320	7,000	6,000	7,000
Total		4,320	7,000	6,000	7,000
MAINT. & REPAIR OF VEHICLES	5520				
		57,813	60,000	55,000	60,000
Total		57,813	60,000	55,000	60,000
MAINT. & REPAIR OF EQUIPMENT	5525				
		1,534	5,000	2,000	5,000
Total		1,534	5,000	2,000	5,000
OFFICE SUPPLIES	5600				
		2,309	2,000	2,000	2,000
Total		2,309	2,000	2,000	2,000
MISCELLANEOUS SUPPLIES	5610				
		11,195	6,500	6,000	6,500
Total		11,195	6,500	6,000	6,500
FUEL	5630				
		8,590	10,000	10,000	10,000
Total		8,590	10,000	10,000	10,000
EMS SUPPLIES	5652				
		2,369	8,000	4,000	8,000
Total		2,369	8,000	4,000	8,000
EVENTS	5740				
Fire Prevention Week		-	1,500	-	-
Total		-	1,500	-	-
SAFETY EQUIPMENT	6650				
		36,793	20,000	5,000	10,000
Total		36,793	20,000	5,000	10,000
TOTAL EXPENDITURES		1,061,711	1,161,315	1,145,340	1,187,960

Fire & Police Commission
Budget Footnotes

Acct No.	Account Description	Budgeted Amount	Notes
5201	Legal	\$0	Legal costs.
5315	Testing	\$4,000	Testing for potential public safety personnel.
5345	Dues & Subscriptions	\$375	IL Fire and Police Commission.
FIRE & POLICE COMM. TOTAL		\$4,375	

**FIRE & POLICE
COMMISSION
10-23**

	ACCT #	FY 21-22 AUDITED ACTUAL	AMENDED FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
COMMISSION MEMBERS	5155				
Board of Fire & Police Commissioners Stipend		-	-	-	-
Total		-	-	-	-
LEGAL	5201				
		-	-	-	-
Total		-	-	-	-
PROFESSIONAL SERVICES	5235				
		-	-	-	-
Total		-	-	-	-
TESTING	5315				
		1,648	4,000	3,000	4,000
Total		1,648	4,000	3,000	4,000
DUES & SUBSCRIPTIONS	5345				
IL Fire and Police Commission		375	375	375	375
Total		375	375	375	375
TOTAL EXPENDITURES		2,023	4,375	3,375	4,375

IMRF & FICA Fund
Budget Footnotes

This fund reflects costs for the expense payments to the Illinois Municipal Retirement Fund and payments of employee's FICA (Social Security). Due to a separate retirement system, the Village's sworn police officers are not covered under IMRF. Employees working more than 1,000 hours per year contribute 4.5% of salary to IMRF. The Village's contribution rate is estimated at 5.94%. This is an optional phase-in rate. The FICA employer contribution is 7.65%. The employees pay a matching amount.

Acct No.	Account Description	Budgeted Amount	Notes
4001	Property Taxes	\$400,000	
4155	Personal Property Replacement Tax	\$82,167	The IMRF fund receives 18.3% of the Village's Personal Property Replacement Tax (PPRT) amount every year.
4611	Interest Income	\$700	
REVENUE TOTAL		\$482,867	
5165	Employer Contributions - OASDI	\$278,659	Expenses are estimated to be 7.65% of related salaries (6.2% for Social Security Tax and 1.45% for Medicare).
5167	Employer Contributions - IMRF	\$100,757	Expenses are estimated to be 5.94% of eligible salaries; eligible salaries include all employees (except sworn police officers) who are expected to work 1,000 or more per year.
EXPENDITURE TOTAL		\$379,416	
4920	Water Fund Transfer	\$27,677	Transfers to IMRF from Water to support the IMRF & FICA costs for the Administration and Public Works department.
4930	Sewer Fund Transfer	\$27,677	Transfers to IMRF from Sewer to support the IMRF & FICA costs for the Administration and Public Works department.
TRANSFER TOTAL		\$55,354	
IMRF TOTAL		\$158,805	

IMRF & FICA FUND 15		AMENDE			FY 23-24 BUDGET
		FY 21-22 AUDITED ACTUAL	D FY 22- 23 BUDGET	FY 22-23 EOY ESTIMATE	
ACCT #					
REVENUES					
PROPERTY TAXES	4001				
		622,347	453,428	475,000	400,000
Total		622,347	453,428	475,000	400,000
IL PER. PROP. REPLACEMENT TAX	4155				
		88,081	46,665	80,000	82,167
Total		88,081	46,665	80,000	82,167
INTEREST INCOME	4611				
		431	700	1,200	700
Total		431	700	1,200	700
TOTAL REVENUES		710,858	500,793	556,200	482,867
EXPENSES					
EMPLOYER - FICA	5165				
		278,372	269,940	269,940	278,659
Total		278,372	269,940	269,940	278,659
EMPLOYER - IMRF	5167				
		128,878	118,996	120,000	100,757
Total		128,878	118,996	120,000	100,757
TOTAL EXPENDITURES		407,250	388,936	389,940	379,416
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		303,608	111,857	166,260	103,451
TRANSFERS IN (OUT)					
WATER FUND	4920				
		26,580	26,580	26,580	27,677
Total		26,580	26,580	26,580	27,677
SEWER FUND	4930				
		26,580	26,580	26,580	27,677
Total		26,580	26,580	26,580	27,677
TOTAL TRANSFERS IN (OUT)		53,160	53,160	53,160	55,354
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS		356,768	165,017	219,420	158,805

Utility Tax Fund
Budget Footnotes

The Utility Tax Fund was established to segregate funds collected from the Village's Utility Tax. The use of the funds is restricted to uses approved by a December 3, 1985 Resolution (85-19). As of January 1, 2003, the State of Illinois has taken over the collection and distribution of the telecommunications utility tax (now known as "Excise Tax"). The Village still collects tax directly from ComEd and Nicor. *As of FY 2023, Utility Tax revenue now goes into the General Fund.*

Acct No.	Account Description	Budgeted Amount	Notes
4611	Interest	\$1,000	
4706	Interest on CD	\$7,000	
4008	Utility Tax Revenue	\$0	The Utility Tax Fund receives revenue from ComEd and NICOR for the municipal taxes charged on residents electric bills and from gas provider. Additionally, the Utility Fund receives revenue from the State which is the Village's proportionate share of the Simplified Municipal Telecommunications Tax. This revenue source is funding the General Fund.
REVENUE TOTAL		\$8,000	
5938	Capital Projects Fund	\$0	Transfer for capital improvements.
5938	Capital Projects	\$0	Transfer to Capital Projects Fund to cover Capital expenses
5940	Debt Service	-\$170,000	Transfer to Debt Service Fund to cover Annual GO Bond Payment.
TRANSFER TOTAL		-\$170,000	
UTILITY FUND TOTAL		-\$162,000	

UTILITY TAX FUND 21	ACCT #	FY 21-22 AUDITED ACTUAL	AMENDED FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
REVENUES					
UTILITY TAX	4008	-	-	-	-
Total		-	-	-	-
INTEREST	4611	1,075	4,500	1,100	1,000
Total		1,075	4,500	1,100	1,000
INTEREST ON CD	4706	7,272	7,000	7,200	7,000
Total		7,272	7,000	7,200	7,000
TOTAL REVENUES		8,347	11,500	8,300	8,000
EXPENSES					
VILLAGE ROAD PROGRAM ENGINEERING	6441	-	-	-	-
Total		-	-	-	-
TOTAL EXPENDITURES		-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		8,347	11,500	8,300	8,000
TRANSFERS IN (OUT) TO CENTENNIAL FUND	5931	-	-	-	(30,000)
Total		-	-	-	(30,000)
TO DEBT SERVICE	5940	(185,996)	(175,000)	(175,000)	(170,000)
Total		(185,996)	(175,000)	(175,000)	(170,000)
TO CAPITAL PROJECTS FUND	5938	-	(250,000)	(250,000)	-
Total		-	(250,000)	(250,000)	-
TOTAL TRANSFERS IN (OUT)		(185,996)	(425,000)	(425,000)	(200,000)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS		(177,649)	(413,500)	(416,700)	(192,000)

Refuse Disposal Fund
Budget Footnotes

This Fund was established to segregate the money received from residents for refuse service. Lakeshore Recycling is the Village's current refuse collector and the contract with Lakeshore expires in 2026. Public Works employees pick up and chip brush from April through November. The chips, from the brush, are offered free to Berkeley residents. Any excess chips must be disposed of.

Acct No.	Account Description	Budgeted Amount	Notes
4443	Refuse Revenue	\$459,387	Currently the rate will be \$22.96 per month per household. Refuse revenue is based on approximately 1,663 users.
4444	Penalties	\$22,000	Penalty rate of refuse billings.
4446	Refuse Sticker Sales	\$0	Refuse stickers are no longer required per the new Refuse contract.
REVENUE TOTAL		\$481,387	
5245	Technology	\$2,750	Springbrook software.
5370	Collection by Contractor	\$458,190	Currently the rate will be \$22.96 per month per household. Refuse revenue is based on approximately 1,663 users.
5370-100	Fuel Surcharge	\$1,000	Fuel surcharge per refuse contract.
5370-200	Recycling Surcharge	\$0	A recycling surcharge was added to address the unpredictable changes in the disposal of recycling goods.
5371	Refuse Sticker Purchases	\$0	Cost to the Village to purchase refuse stickers.
5372	Roll-off Cartage Charge	\$5,000	Costs for various projects.
5455	Dumping Charges - Wood Chips	\$7,500	Disposal costs for wood chips and leaf removal.
EXPENDITURE TOTAL		\$474,440	
REFUSE FUND TOTAL		\$6,947	

REFUSE FUND FUND 23	ACCT #	FY 21-22 AUDITED ACTUAL	AMENDE D FY 22- 23	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
REVENUES					
REFUSE REVENUE	4443				
		559,177	563,000	446,017	459,387
Total		559,177	563,000	446,017	459,387
PENALTIES	4444				
		21,419	22,000	21,552	22,000
Total		21,419	22,000	21,552	22,000
REFUSE STICKER SALES	4446				
		837	1,500	800	-
Total		837	1,500	800	-
TOTAL REVENUES		581,433	586,500	468,369	481,387
EXPENSES					
TECHNOLOGY	5245				
		2,343	2,500	2,460	2,750
Total		2,343	2,500	2,460	2,750
COLLECTION BY CONTRACTOR	5370				
		565,616	563,000	444,021	458,190
Total		565,616	563,000	444,021	458,190
FUEL SURCHARGE	5370-100				
		502	1,000	436	1,000
Total		502	1,000	436	1,000
RECYCLING SURCHARGE	5370-200				
		-	3,000	-	-
Total		-	3,000	-	-
REFUSE STICKER PURCHASES	5371				
		92	1,000	-	-
Total		92	1,000	-	-
ROLL-OFF CARTAGE CHARGE	5372				
		4,007	5,000	4,500	5,000
Total		4,007	5,000	4,500	5,000
DUMPING CHARGE	5455				
		6,160	7,500	7,500	7,500
Total		6,160	7,500	7,500	7,500
TOTAL EXPENDITURES		578,720	583,000	458,917	474,440
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		2,713	3,500	9,452	6,947

Opioid Settlement Fund
Budget Footnotes

In 2022, the Village received funds from being apart of a nationwide opioid settlement court case.

Acct No.	Account Description	Budgeted Amount	Notes
1150	Grant Receiveable	\$0	
4611	Opioid Settlement Revenue	\$0	
REVENUE TOTAL		\$0	
5300	Training	\$0	Training
EXPENDITURE TOTAL		\$0	
OPIOID SETTLEMENT FUND TOTAL		\$0	

**OPIOID SETTLEMENT FUND
FUND 24**

	ACCT #	FY 21-22 AUDITED ACTUAL	AMEND ED FY 22- 23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
REVENUES					
GRANT RECEIVABLE	1150				
Total		-	-	-	-
OPIOID SETTLEMENT REVENUE	4611				
Total		-	-	-	-
TOTAL REVENUES		-	-	-	-
EXPENSES					
TRAINING	5300				
Total		-	-	-	-
TOTAL EXPENDITURES		-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		-	-	-	-

Metra Fund
Budget Footnotes

Acct No.	Account Description	Budgeted Amount	Notes
4450	Daily Parking Fees	\$8,000	Commuters pay \$1.50 per day to park in the lot.
4611	Interest	\$120	Interest earned on banking deposits.
REVENUE TOTAL		\$8,120	
5350	Utilities	\$1,500	ComEd charges for lighting.
5470	Service Charges	\$2,000	Fees for online payments.
5504	Maintenance/Service Contracts	\$3,000	For surveillance cameras and paybox maintenance agreements.
5585	Landscaping	\$0	Landscaping costs.
5586	Paybox	\$100	For miscellaneous supplies (i.e. receipt rolls).
5587	Technology	\$1,100	Monthly fee for internet service for cameras at the Metra station.
5800	Contingencies	\$5,000	Repair costs for the Village maintaining METRA area.
EXPENDITURE TOTAL		\$12,700	
METRA FUND TOTAL		-\$4,580	

**METRA
FUND 25**

	ACCT #	FY 21-22 AUDITED ACTUAL	AMEND ED FY 22- 23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
REVENUES					
DAILY PARKING FEES	4450				
		5,690	2,000	6,000	8,000
Total		5,690	2,000	6,000	8,000
INTEREST	4611				
		113	300	716	120
Total		113	300	716	120
TOTAL REVENUES		5,803	2,300	6,716	8,120
EXPENSES					
UTILITIES	5350				
		1,349	1,500	1,300	1,500
Total		1,349	1,500	1,300	1,500
BANK & SERVICE CHARGES	5470				
		1,870	1,500	1,900	2,000
Total		1,870	1,500	1,900	2,000
MAINTENANCE/SERVICE CONTRACTS	5504				
Surveillance Cameras Maint. Agreement		-	-	-	-
Payment Box Annual Service Agreement		2,340	2,500	2,340	3,000
Total		2,340	2,500	2,340	3,000
PAYMENT BOX	5586				
		-	100	-	100
Total		-	100	-	100
TECHNOLOGY	5587				
Comcast Surveillance Cameras & Software		-	-	98	-
Internet		942	1,500	1,068	1,100
METRA Station Server Replacement		520	-	-	-
Total		1,462	1,500	1,166	1,100
CONTINGENCIES	5800				
		5,255	5,000	89,962	5,000
Total		5,255	5,000	89,962	5,000
TOTAL EXPENDITURES		12,276	12,100	96,668	12,700
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(6,473)	(9,800)	(89,952)	(4,580)

Tollway Fund
Budget Footnotes

This fund was established in Fiscal Year 2022 from revenue received from an intergovernmental agreement between the Village and the Illinois Tollway Authority regarding the I-294 Expansion Project

Acct No.	Account Description	Budgeted Amount	Notes
4450	Agreement Revenue	\$0	Revenue Village received from IGA with Tollway
4611	Interest	\$0	Interest earned (lost) on banking deposits.
REVENUE TOTAL		\$0	
5586	Public Works Materials Building	\$0	Public Works Materials Facility to offset loss of space due to I-294 Expansion Project
5588	Baseball Field Relocation	\$0	Berkeley Park Baseball Field relocation costs
EXPENDITURE TOTAL		\$0	
TOLLWAY FUND TOTAL		\$0	

TOLLWAY FUND 26	ACCT #	FY 21-22 AUDITED ACTUAL	AMENDE D FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
REVENUES					
AGREEMENT REVENUE	4450				
		7,421,000	-	-	-
Total		7,421,000	-	-	-
INTEREST	4611				
		250,523	5,000	(75,000)	-
Total		250,523	5,000	(75,000)	-
TOTAL REVENUES		7,671,523	5,000	(75,000)	-
EXPENSES					
PUBLIC WORKS MATERIALS BUILDING	5586				
		1,227,971	800,000	700,000	-
Total		1,227,971	800,000	700,000	-
BASEBALL FIELD RELOCATION	5588				
		12,378	-	745	-
Total		12,378	-	745	-
FIRE ENGINE AND AMBULANCE LOAN PAYMENT	5880				
		-	-	-	55,000
Total		-	-	-	55,000
TOTAL EXPENDITURES		1,240,349	800,000	700,745	55,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		6,431,175	(795,000)	(775,745)	(55,000)
TRANSFERS IN (OUT) TO GENERAL FUND	5910				
		-	-	-	-
Total		-	-	-	-
TOTAL TRANSFERS IN (OUT)		-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS		6,431,175	(795,000)	(775,745)	(55,000)

American Rescue Plan Act Fund
Budget Footnotes

Funds received by the Village through the passage of the 2021 American Rescue Plan Act (ARPA). Funds received will be deposited into this fund for future use. Funds must be expended by 12/31/24.

Acct No.	Account Description	Budgeted Amount	Notes
4184	ARPA Funding	\$0	ARPA funds received by the Village
4611	Interest	\$0	Interest earned on banking deposits.
REVENUE TOTAL		\$0	
5545	Taft Avenue Water Main Lining Project	\$686,246	
6452	Facilities	\$0	
EXPENDITURE TOTAL		\$686,246	
5910	General Fund Transfer	\$0	Transfers to the General Fund.
5938	Capital Projects Fund Transfer	\$0	Transfers to the Capital Projects Fund.
TRANSFER TOTAL		\$0	
ARPA FUND TOTAL		-\$686,246	

**AMERICAN RESCUE PLAN ACT
FUND
FUND 27**

	ACCT #	FY 21-22 AUDITED ACTUAL	AMENDE D FY 22- 23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
REVENUES					
ARPA FUNDING	4184				
		343,123	343,123	343,123	-
Total		343,123	343,123	343,123	-
INTEREST	4611				
		-	-	-	-
Total		-	-	-	-
TOTAL REVENUES		343,123	343,123	343,123	-
EXPENSES					
TAFT AVENUE WATER MAIN LINING	5545				
		-	-	-	686,246
Total		-	-	-	686,246
FACILITIES	6452				
		-	-	-	-
Total		-	-	-	-
TOTAL EXPENDITURES		-	-	-	686,246
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		343,123	343,123	343,123	(686,246)
TRANSFERS IN (OUT)					
CAPITAL PROJECTS FUND	5938				
		-	-	-	-
Total		-	-	-	-
WATER FUND	5950				
		-	-	-	-
Total		-	-	-	-
TOTAL TRANSFERS IN (OUT)		-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS		343,123	343,123	343,123	(686,246)

Motor Fuel Tax Fund
Budget Footnotes

The MFT fund reflects tax money received from the Motor Fuel Tax program. Motor Fuel Tax is collected on gasoline sold, pooled by the State, and then distributed back to the communities based on population (for municipalities).

Acct No.	Account Description	Budgeted Amount	Notes
4141	Allotments Earned	\$224,000	Motor Fuel Tax (MFT) funds collected from the sale of gasoline Reimbursements for Proviso Drive Reconstruction
4151	Rebuild Illinois Grant	\$0	
4141	Proviso Drive Grant	\$226,889	
4611	Interest	\$1,000	
REVENUE TOTAL		\$451,889	
5355	Street Lighting	\$60,000	Street Lighting costs.
6430	Alley Improvements	\$0	Alley improvement project costs.
6435	Proviso Drive	\$226,889	Village share of reconstruction of Proviso Drive
EXPENDITURE TOTAL		\$286,889	
MOTOR FUEL TAX FUND TOTAL		\$165,000	

MOTOR FUEL TAX FUND 28	ACCT #	FY 21-22 AUDITED ACTUAL	AMENDED FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
REVENUES					
ALLOTMENTS EARNED	4141				
Total		207,675	219,926	212,660	224,000
		207,675	219,926	212,660	224,000
MFT Grant-Rebuild Illinois	4151				
Total		114,431	57,215	-	-
		114,431	57,215	-	-
MFT Grant-Proviso Drive	4152				
Total		-	-	350,000	226,889
		-	-	350,000	226,889
INTEREST ON INVESTMENTS	4611				
Total		960	1,500	1,200	1,000
		960	1,500	1,200	1,000
TOTAL REVENUES		323,066	278,641	563,860	451,889
EXPENSES					
STREET LIGHTING	5355				
Total		55,615	75,000	53,146	60,000
		55,615	75,000	53,146	60,000
PROVISO DRIVE	6435				
Total		50,010	576,889	350,000	226,889
		50,010	576,889	350,000	226,889
ALLEY IMPROVEMENTS	6430				
Total		-	-	-	-
		-	-	-	-
TOTAL EXPENDITURES		105,625	651,889	403,146	646,889
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		217,442	(373,248)	160,714	(195,000)

Vehicle & Equipment Replacement Reserve Fund
Budget Footnotes

This fund was established to finance vehicle and equipment replacements at their scheduled time. The Village separated vehicle and capital improvement items into their own fund since a long-term Financial Management Plan for Capital Projects was developed.

Acct No.	Account Description	Budgeted Amount	Notes
4600	Non Tax Revenue	\$0	In FY 24, Non Tax Revenue was moved from the Vehicle Fund to the Capital Projects fund.
4611	Interest Income	\$800	
4820	Sale of Equipment & Vehicles	\$2,000	Proceeds from the sale of Village vehicles and equipment.
REVENUE TOTAL		\$2,800	
6003	Fire Vehicles	\$0	Purchase of Fire Department vehicles.
6030	Police Vehicles	\$150,000	Purchase of Police Department vehicles.
6081	Public Works Vehicles	\$10,000	Purchase of Public Works Department vehicles.
EXPENDITURE TOTAL		\$160,000	
4910	Transfer from General Fund	\$0	Transfer from General Fund for purchase of vehicles.
TRANSFER TOTAL		\$0	
VEHICLE FUND TOTAL		-\$157,200	

VEHICLE & EQUIPMENT REPLACEMENT FUND 30	ACCT #	FY 21-22 AUDITED ACTUAL	AMENDED FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
REVENUES					
NON TAX REVENUE	4600				
		478,654	291,576	343,422	-
Total		478,654	291,576	343,422	-
INTEREST INCOME	4611				
		774	1,500	800	800
Total		774	1,500	800	800
SALE OF EQUIPMENT & VEHICLES	4820				
		-	10,000	7,613	2,000
Total		-	10,000	7,613	2,000
TOTAL REVENUES		479,428	303,076	351,835	2,800
EXPENSES					
FIRE VEHICLES	6003				
Fire Prevention		-	-	-	-
Pumper		-	-	-	-
Ambulance		-	-	-	-
Safety Equipment		-	-	-	-
Deputy Chief		-	-	-	-
Grant Local Match		-	-	-	-
Total		-	-	-	-
POLICE VEHICLES	6030				
Detective/Investigations		-	-	-	-
Patrol		57,039	100,000	100,000	150,000
Total		57,039	100,000	100,000	150,000
PUBLIC WORKS VEHICLES	6081				
Small Dump Truck		-	-	-	-
Plow Truck		129,443	-	-	-
Pickup Truck		-	-	-	-
Skid Steer		-	46,483	43,563	-
Combination Tracker		-	-	-	-
Front End Loader		-	-	-	-
Sidewalk Cleaner		-	-	-	-
Miscellaneous		-	-	-	-
Equipment Trailer		-	-	-	10,000
Plow Trucks		-	-	-	-
Total		129,443	46,483	43,563	10,000
TOTAL EXPENDITURES		186,482	146,483	143,563	160,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		292,946	156,593	208,272	(157,200)
TRANSFERS IN (OUT) FROM GENERAL FUND	4910				
		-	-	-	-
Total		-	-	-	-
TOTAL TRANSFERS IN (OUT)		-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS		292,946	156,593	208,272	(157,200)

**Village of Berkeley
5-Year Vehicle Replacement Plan**

Vehicle & Equipment Replacement Fund Cash Outlay									
Year	Useful Life	ID #	Vehicle/Equipment	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total
Fire									
2016	10	350	Ford Explorer - Chief				25,000	-	25,000
2005	20	351	Pumper (DA41M-2142)						-
1996	20	352	Pumper (Champion)	-					-
2014	20	354	Ambulance (E-450)	-					-
2019	10	357	Ford Pick Up - Fire Prevention						-
2017	10	356	Ford Explorer - Fire Prev.			25,000			25,000
Total				-	-	25,000	25,000	-	50,000
Police <i>Purchase of vehicles include lighting, striping, and all equipment needed.</i>									
2015	3	601	Ford Explorer-Patrol	50,000			50,000	-	100,000
2017	3	602	Ford Explorer-Patrol		50,000			50,000	100,000
2017	3	603	Ford Explorer-Patrol		50,000			50,000	100,000
2015	3	604	Ford Explorer-Patrol	50,000			50,000	-	100,000
2016	3	605	Ford Explorer-Patrol	50,000			50,000	-	100,000
2017	3	600	Investigations			30,000			30,000
2016	3	606	Ford Explorer-Patrol		50,000			50,000	100,000
2017	2	608	Chief's Vehicle			50,000			50,000
2021	3		Ford Explorer-Patrol						-
Total				150,000	150,000	80,000	150,000	150,000	680,000
Public Works									
2018	15	620	Ford F350 Utility/Dump Body						-
2020	15	621	Plow Truck (F750)						-
2017	15	622	Ford F350 Small Dump Body						-
2021	15	623	Plow Truck (F750)						-
2000	20	625	Lift-all Bucket Truck			125,000			125,000
2004	15	626	Dump Truck						-
2005	15	627	Brush Chipper				100,000	-	100,000
1990	30	628	Air Compressor						-
2019	15	629	Kubota RTV						-
2018	15	631	Schwarze Sweeper						-
2021	20	632	Vactor						-
2005	15	640	Combination Tractor		125,000				125,000
		642	Pumps						-
2015	15	650	Ford F150 Pickup (Water)						-
	30	651	Trailer						-
2015	10	660	Ford F150 Pickup (Director.)						-
2022	15		Skid Steer						-
Total				-	125,000	125,000	100,000	-	350,000
Equipment									
2023	15		Public Works Skid Steer Trailer	10,000					
Total				10,000	-	-	-	-	-
Total				160,000	275,000	230,000	275,000	150,000	1,080,000

Centennial Fund
Budget Footnotes

Funds received and directed for the Village's upcoming Centennial Celebration in 2024.

Acct No.	Account Description	Budgeted Amount	Notes
4637	Village Materials Recycling Fee	\$0	Funds received from Public Works Metal Recycling. Earmarked for Village Centennial Fund per Ordinance 18-46
4611	Interest	\$50	Interest earned on banking deposits.
REVENUE TOTAL		\$50	
5235	Professional Services	\$10,000	Professional services for the Centennial.
5260	Printing	\$0	
5485	Misc. Supplies	\$20,000	
5730	Special Events	\$5,000	Speical event costs for the Centennial.
EXPENDITURE TOTAL		\$35,000	
4910	Transfer from General Fund	\$0	Transfer from General Fund for Centennial Fund
TRANSFER TOTAL		\$0	
CENTENNIAL FUND TOTAL		-\$34,950	

**CENTENNIAL FUND
FUND 31**

	ACCT #	FY 21-22 AUDITED ACTUAL	AMEND ED FY 22. 23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
REVENUES					
ARCHIVING GRANT	4169				
Total		-	-	750	-
		-	-	750	-
VILLAGE MATERIALS RECYCLING FEE	4637				
Total		-	1,000	-	-
		-	1,000	-	-
OATS TO ROSES PURCHASES	4638				
Total		-	-	48	50
		-	-	48	50
CENTENNIAL DONATIONS	4668				
Total		-	-	78	100
		-	-	78	100
TOTAL REVENUES		-	1,000	876	150
EXPENSES					
PROFESSIONAL SERVICES	5235				
Total		-	2,500	-	10,000
		-	2,500	-	10,000
PRINTING	5260				
Oats to Roses		-	10,000	-	-
Total		-	10,000	-	-
MISC. SUPPLIES	5485				
Contingency		-	2,000	-	10,000
Rose Purchase and Plantings		-	-	-	10,000
Total		-	2,000	-	20,000
SPECIAL EVENTS	5730				
Total		-	2,000	-	5,000
		-	2,000	-	5,000
TOTAL EXPENDITURES		-	16,500	-	35,000
TRANSFERS IN (OUT)					
FROM GENERAL FUND	4910				
Total		-	14,500	-	-
		-	14,500	-	-
FROM UTILITY FUND	4921				
Total		-	-	-	30,000
		-	-	-	30,000
FROM GOLF FUND	4973				
Total		-	-	-	5,995
		-	-	-	5,995
TOTAL TRANSFERS IN (OUT)		-	14,500	-	35,995
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS					
		-	(1,000)	876	1,145

TIF #1 Fund
Budget Footnotes

The TIF #1 fund was created for property taxes collected from the St. Charles Road TIF area established in 2001. Taxes collected must remain in the fund and be used for eligible projects in the TIF area. This TIF District is scheduled to cease in 2023.

Acct No.	Account Description	Budgeted Amount	Notes
6410	Infrastructure	\$1,097	Capital Improvements in TIF area
TIF #1 FUND TOTAL		\$1,097	

TIF #1 FUND FUND 34	ACCT #	FY 21-22 AUDITED ACTUAL	AMENDED FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
REVENUES					
REAL ESTATE TAXES - TIF	4003				
Total		-	-	-	-
INTEREST INCOME	4611				
Total		-	-	-	-
TOTAL REVENUES		-	-	-	-
EXPENSES					
LEGAL	5201				
Total		-	-	-	-
PROFESSIONAL SERVICES	5220				
Total		-	-	-	-
Total		-	-	-	1,097
TOTAL EXPENDITURES		-	-	-	1,097
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		-	-	-	(1,097)

TIF #2 Fund
Budget Footnotes

The TIF #2 fund was created to segregate property tax collected from the McDermott Drive/St. Charles Road TIF #2 area established in 2015. Taxes collected must remain in the fund and be used for eligible projects in the TIF area.

Acct No.	Account Description	Budgeted Amount	Notes
4003	Real Estate Taxes	\$1,000,000	
4611	Interest	\$400	
REVENUE TOTAL		\$1,000,400	
5201	Legal	\$0	Legal costs.
5220	Professional Services	\$4,000	Economic Development for St. Charles Road and Taft Avenue.
6410	Infrastructure/Property Acquisition	\$300,000	Infrastructure upgrade and property acquisition costs
6609	TIF Assistance Program	\$260,000	TIF Façade Program and Mittera reimbursement based on agreement.
EXPENDITURE TOTAL		\$564,000	
TIF #2 FUND TOTAL		\$436,400	

TIF #2 FUND FUND 35	ACCT #	FY 21-22 AUDITED ACTUAL	AMENDED FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
REVENUES					
REAL ESTATE TAXES - TIF	4003				
		1,145,618	300,000	300,000	1,000,000
Total		1,145,618	300,000	300,000	1,000,000
INTEREST INCOME					
	4611				
		351	1,000	400	400
Total		351	1,000	400	400
TOTAL REVENUES		1,145,969	301,000	300,400	1,000,400
EXPENSES					
PROFESSIONAL SERVICES					
	5220				
St. Charles Road Corridor Plan		1,676	24,276	28,560	-
Economic Development Marketing		4,000	4,000	4,000	4,000
Total		5,676	28,276	32,560	4,000
INFRASTRUCTURE/ PROPERTY ACQUISITION					
	6410				
Old Settlers Cemetery Renovation		-	50,000	-	-
McDermott Drive Reconstruction		-	-	291,945	-
5440 St. Charles Road Acquisition and Demolition		-	-	86,000	-
Food Truck Site Improvements		-	-	75,000	-
St. Charles Road Corridor Plan Upgrades		-	250,000	-	300,000
Total		-	300,000	452,945	300,000
TIF ASSISTANCE PROGRAM					
	6609				
TIF Façade Program		-	50,000	-	50,000
Redevelopment Agreement		77,374	204,137	204,137	210,000
Total		77,374	254,137	204,137	260,000
TOTAL EXPENDITURES		83,050	582,413	689,642	564,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		1,062,919	(281,413)	(389,242)	436,400

Capital Projects Fund
Budget Footnotes

The Capital Reserve Fund was created to finance vehicle, equipment and capital replacements at their scheduled time. The Village separated the Capital Reserve Fund from Vehicles since a long-term Financial Management Plan for Capital Projects was developed.

The criteria for a Capital Project/Purchase is:

1. Per unit cost at least \$10,000
2. Useful life of at least one (1) year
3. Inconsistent purchase to department budget (i.e. purchase made every three or five years)

Acct No.	Account Description	Budgeted Amount	Notes
4194	Capital Projects Grants	\$311,587	Reimbursements from grant funding received for various Village projects.
4600	Non-Tax Revenue	\$348,546	In FY 24, Non-Tax revenue was moved from the Vehicle Fund to the Capital Projects Fund
4608	Video Gaming Revenue	\$100,000	In FY 24, Video Gaming revenue was moved from the General Fund to the Capital Projects Fund
4611	Interest	\$3,000	
REVENUE TOTAL		\$763,133	
5245	Technology	\$34,000	Includes the purchase and installation of Village-wide IT projects and upgrades.
6201	Protective Fire Gear	\$10,000	Replacement of protective fire equipment.
6452	Facilities	\$698,000	Various facility maintenance and upgrade projects for Village buildings.
6635	Sidewalk Replacement	\$25,000	Replacement of sidewalks throughout the Village.
6640	Proviso Drive	\$0	Engineering costs for Proviso Drive reconstruction project.
6641	Water Main Lining Project	\$0	Water Main Lining Projects.
6647	Flood Recreational Upgrades	\$0	Engineering and Construction costs for recreational upgrades at Flood Detention project. FY 22-construction of parking lot.
6658	Pedestrian Connector Project	\$72,163	Engineering cost for walking path around Flood Detention project
6660	Sidewalk Improvement Project	\$176,000	Engineering cost for new residential sidewalks east of Wolf Road.
6661	Prairie Path Lighting Project	\$0	Construction cost of aesthetic upgrades along the Berkeley section of the Illinois Prairie Path.
EXPENDITURE TOTAL		\$1,015,163	
4921	Utility Fund Transfer	\$0	Transfers from the Utility Fund.
4854	ARPA Fund Transfer	\$0	Transfers from the ARPA Fund.
TRANSFER TOTAL		\$0	
CAPITAL PROJECTS TOTAL		-\$252,030	

CAPITAL PROJECTS FUND 38		FY 21-22 AUDITED ACTUAL	AMENDED FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
	ACCT #				
REVENUES					
Capital Projects Grants	4194				
Proviso Drive - EDP		-	26,077	26,077	-
Flood Mitigation Grants - EDP		-	100,000	-	-
Flood Recreational Grants - CDBG		135,587	225,000	89,413	135,587
Industrial Connector - Invest in Cook		-	60,200	60,200	-
Sidewalk Improvement Project - RTA		50,000	-	-	-
Sidewalk Improvement Project - Invest in Cook		-	-	-	176,000
Prairie Path Enhancements		10,000	-	-	-
Total		195,587	411,277	175,690	311,587
NON TAX REVENUE	4600				
Total		-	-	-	348,546
VIDEO GAMING REVENUES	4608				
Total		-	-	-	100,000
INTEREST	4611				
Total		3,017	3,000	3,000	3,000
TOTAL REVENUES		198,604	414,277	178,690	763,133
EXPENSES					
TECHNOLOGY	5245				
Police Department Radio Upgrades		-	-	-	24,000
Bicentennial Room Upgrade		-	-	-	-
Email Archiver		-	-	-	10,000
SANS Server and Battery Upgrade		-	-	-	-
Village Phone System Upgrade		-	50,000	40,000	-
Message Board		55,876	24,722	-	-
Public Works Firewall Upgrade		-	-	-	-
Village Hall Server Upgrade		-	-	-	-
Lucas CPR System-Fire Dept.		-	21,800	20,068	-
PD Video Server Replacement		-	-	-	-
Village Hall Network Switch Replacement		-	-	-	-
Village Hall SAN Replacement		-	18,000	18,000	-
Battery Backup Units Replacement		-	10,000	10,000	-
Total		55,876	124,522	88,068	34,000

CAPITAL PROJECTS FUND 38		FY 21-22 AUDITED ACTUAL	AMENDED FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
	ACCT #				
PROTECTIVE FIRE GEAR					
	6201				
Genesis Rescue Tools		-	28,000	-	-
Protective Fire Gear		26,430	-	6,000	10,000
Total		26,430	28,000	6,000	10,000
ST. CHARLES LIGHT BASE PROJECT					
	6406				
Total		-	-	-	-
FACILITIES					
	6452				
Roof Replacement-Village Hall & Fire		18,590	350,000	299,864	-
HVAC Study and Retrofit		-	50,000	50,000	175,000
Concrete Apron - Fire Department		-	180,000	-	180,000
Village Hall and Public Works Generator					
Upgrade		-	-	-	225,000
Village Hall Tuck Pointing		-	-	-	5,000
Village Property Upgrades (Taft & Electric)		-	-	-	-
Maple Avenue Parking Lot Improvements		-	-	-	13,000
Village Hall Board Room Dais Renovation		-	10,000	50,000	100,000
Garage Door Replacement-Fire Dept.		-	24,000	24,000	-
Fire Sprinkler System		-	22,000	-	-
Total		18,590	636,000	423,864	698,000
5829 ELECTRIC AVENUE PURCHASE					
	6605				
Total		-	-	-	-
SIDEWALK REPLACEMENT PROGRAM					
	6635				
Annual Replacement		18,615	25,000	20,000	25,000
Total		18,615	25,000	20,000	25,000
PROVISO DRIVE					
	6640				
Phase II Engineering		20,408	-	-	-
Total		20,408	-	-	-
WATER MAIN LINING PROJECT					
	6641				
Total		800	-	-	-

CAPITAL PROJECTS FUND 38	ACCT #	FY 21-22 AUDITED ACTUAL	AMENDED FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
DEDICATED DRAINAGE/FLOODING MAINTENANCE	6646				
		398,160	-	-	-
Total		398,160	-	-	-
FLOOD RECREATIONAL UPGRADES	6647				
Parking Lot		231,734	114,885	72,168	-
Total		231,734	114,885	72,168	-
ALLEY IMPROVEMENT PROJECTS	6653				
		-	-	-	-
Total		-	-	-	-
PEDESTRIAN CONNECTOR PROJECT	6658				
Phase II Engineering		-	72,163	-	72,163
Total		-	72,163	-	72,163
1812 N. Taft Ave Demolition Costs	6659				
		-	-	-	-
Total		-	-	-	-
SIDEWALK IMPROVEMENT PROJECT	6660				
Phase II Engineering		28,004	-	-	176,000
Total		28,004	-	-	176,000
PRAIRIE PATH IMPROVEMENTS	6661				
Lighting, Native Species, Benches		200,000	35,000	-	-
Total		200,000	35,000	-	-
PUBLIC WORKS MATERIALS BUILDING	6662				
		17,858	-	-	-
Total		17,858	-	-	-
TOTAL EXPENDITURES		1,016,474	1,035,570	610,101	1,015,163
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(817,870)	(621,293)	(431,411)	(252,030)
TRANSFERS IN (OUT) FROM UTILITY FUND	4921				
		-	250,000	250,000	-
Total		-	250,000	250,000	-
FROM ARPA FUND	4854				
		-	-	-	-
Total		-	-	-	-
TOTAL TRANSFERS IN (OUT)		-	250,000	250,000	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS		(817,870)	(371,293)	(181,411)	(252,030)

**Village of Berkeley
5-Year Capital Improvement Plan**

*Improvement Plan is inclusive of the all
proposed projects within Capital Reserve,*

Capital Projects Plan Cash Outlay							
Project	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total	Funding Source/Notes
Capital Reserve							
Proviso Drive (Engineering & Paving)						-	Phase III and Construction will be completed but paid for with MFT funds.
Flood Recreational Upgrades						-	Detention Basin Parking Lot (CDBG Funding)
Pedestrian Connector	135,587					135,587	Phase II Engineering, Walking path around the Detention Basin
Eastside Sidewalk Improvement Project	176,000					176,000	Phase II Engineering of Project
Prairie Path Lighting & Aesthetic Project						-	Installation of aesthetic upgrades
Sidewalk Replacement	25,000					25,000	Capital Fund
Village-wide Phone System Upgrade						-	Capital Fund-Technology
Village Hall Board Room Dais Renovation						-	Capital Fund-Technology
Village Hall Email Archiver	10,000					10,000	Technology-Capital Fund
Battery Backup Units						-	Capital Fund
Concrete Front Apron (Fire Dept.)	-					-	Capital Fund
Electronic Message Signs						-	Capital Fund
Village Hall and Public Works Generator Upgrade	225,000					225,000	Facilities-Replace Generator at Village Hall and Purchase Generator for Public Works
Police Department Radio Upgrades	24,000					24,000	Technology-Village Hall
HVAC Study and Retrofit	175,000					175,000	Facilities-Village Hall HVAC Retrofit Project (<i>carried over from FY 23</i>)
Lucas CPR System-Fire Dept.						-	Fire Department
Genesis Rescue Tools-Fire Dept.						-	Fire Department
Garage Doors-Fire Dept.						-	Facilities-Fire Department
Village Hall Bicentennial Room Dais Remodel	100,000					100,000	Facilities-Renovation of existing Village Board Dais
Total	880,587	-	-	-	-	880,587	
MFT							
Phase III and Construction Proviso Drive	226,889					226,889	Phase III and Construction Proviso Drive
Alley Engineering & Reconstruction - Calvin to High						-	
Coolidge (Grind & Pave)						-	
Total	226,889	-	-	-	-	226,889	

**Village of Berkeley
5-Year Capital Improvement Plan**

Project	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total	Funding Source/Notes
<u>Water</u>							
None						-	Water Fund
Water Meter Software Upgrade						-	Water Fund
Water Risk and Resiliency Study						-	Water Fund
Total	-	-	-	-	-	-	
<u>Sewer</u>							
None						-	
Total	-	-	-	-	-	-	
<u>American Rescue Act Plan</u>							
Taft Avenue Water Main Project	686,246					686,246	Taft Avenue Water Main Project
Total	686,246	-	-	-	-	686,246	
Total Cost	\$ 1,793,722	\$ -	\$ -	\$ -	\$ -	\$ 1,793,722	

Debt Service Fund
Budget Footnotes

The Debt Service Fund segregates money to pay the Village's outstanding notes when they come due.

Acct No.	Account Description	Budgeted Amount	Notes
4611	Interest	\$25	
5860	Principal 2004 GO Bonds	\$178,000	Payment on the 2004 General Obligation bonds issued to finance the St. Charles Road construction. These bonds were refinanced in 2017 and will be paid off in December 2023.
5905	Interest 2004 GO Bonds	\$3,738	Payment on the 2004 General Obligation bonds issued to finance the St. Charles Road construction. These bonds were refinanced in 2017 and will be paid off in December 2023.
EXPENDITURE TOTAL		\$181,763	
4921	Transfer from Utility Fund	\$170,000	Transfer from Utility Fund to pay the GO Bond.
TRANSFER TOTAL		\$170,000	
DEBT SERVICE FUND TOTAL		-\$11,763	

DEBT SERVICE FUND 40	ACCT #	FY 21-22 AUDITED ACTUAL	AMENDE D FY 22- 23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
REVENUES					
INTEREST	4611				
		23	70	25	25
Total		23	70	25	25
TOTAL REVENUES		23	70	25	25
EXPENSES					
PRINCIPAL PAYMENT 2004 BOND	5860				
		170,000	172,000	172,000	178,000
Total		170,000	172,000	172,000	178,000
INTEREST EXPENSE - 2004 BOND	5905				
		10,664	7,264	7,264	3,738
Total		10,664	7,264	7,264	3,738
TOTAL EXPENDITURES		180,664	179,264	179,264	181,738
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(180,641)	(179,194)	(179,239)	(181,713)
TRANSFERS IN (OUT) FROM UTILITY FUND	4921				
		185,996	175,000	179,264	170,000
Total		185,996	175,000	179,264	170,000
TOTAL TRANSFERS IN (OUT)		185,996	175,000	179,264	170,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS		5,355	(4,194)	25	(11,713)

Water Fund
Budget Footnotes

The Water Fund was created to account for the water operations of the Village. The Library and Park Districts are not charged for their water usage.

Acct No.	Account Description	Budgeted Amount	Notes
4430	Water Billing	\$2,248,158	Water billing revenue assumes an overall rate increase of 0% remaining \$10.48/1,000 gallons effective Revenue also includes a fixed monthly charge of \$13.25.
4435	Turn On Fees	\$400	
4438	Water Meter Sales	\$500	Sales of new water meters. Not a stable revenue source.
4444	Penalties	\$70,000	
4611	Interest Income	\$500	
REVENUE TOTAL		\$2,320,058	
5100	Salaries	\$214,610	Salaries include the salary for Village Administrator (10%), Assistant Village Administrator (10%), Deputy Village Clerk (25%), AP Specialist (10%), Office Assistant (25%), Superintendent of Public Works (25%), and 5 full-time Public Works foreman/laborers (25%).
5160	Insurance	\$41,625	Salaries include the salary for Village Administrator (10%), Assistant Village Administrator (10%), Deputy Village Clerk (25%), AP Specialist (10%), Office Assistant (25%), Superintendent of Public Works (25%), and 5 full-time Public Works foreman/laborers (25%).
5167	IMRF Expense	\$11,842	Salaries include the salary for Village Administrator (10%), Assistant Village Administrator (10%), Deputy Village Clerk (25%), AP Specialist (10%), Office Assistant (25%), Superintendent of Public Works (25%), and 5 full-time Public Works foreman/laborers (25%).
5168	OPEB Expense	\$15,835	Salaries include the salary for Village Administrator (10%), Assistant Village Administrator (10%), Deputy Village Clerk (25%), AP Specialist (10%), Office Assistant (25%), Superintendent of Public Works (25%), and 5 full-time Public Works foreman/laborers (25%).
5225	Backflow Inspections	\$2,000	Cost to perform inspections. A program required by the IEPA to verify that Village businesses cross connection control devices are working correctly. The Village pays a firm \$65 for each device inspected. The inspections are done annually.
5235	Professional Services	\$6,000	10% of accountant services
5245	Technology	\$63,000	Includes Springbrook assistance. This cost is being split between the Water and Sewer Funds.
5248	GIS	\$15,000	GIS Costs
5250	Printing & Postage	\$11,000	Printing and postage for bills and late notices. Cost includes Postage, Printing, and Miscellaneous Items.
5300	Conferences & Trainings	\$1,000	Conference and training costs
5380	Hillside-Berkeley Water Commission	\$1,047,920	Water purchase through Hillside-Berkeley Water Commission.
5455	Dumping Charges	\$7,000	Costs incurred for dumping of clay/dirt for repair of water main breaks.
5470	Bank & Service Charges	\$31,700	Water sample testing charges. Also includes credit card fees, lockbox fees, online bill pay which is split between Water and Sewer, and PDC Labs.
5490	Survey of Water System	\$8,000	Professional services for location of leaks.
5525	Maintenance of Equipment	\$1,000	
5530	Maintenance of Fire Hydrants	\$6,000	Maintenance of all fire hydrants

Acct No.	Account Description	Budgeted Amount	Notes
5535	Repair & Maintenance of Water System	\$50,000	Purchase of water main repair parts and supplies and emergency water main repair costs.
5542	Water Meters & Parts	\$5,000	Replace water meters Village-wide.
5545	Water Main Replacement	\$170,000	
5465	Misc. Reimbursable Expense	\$0	Miscellaneous expenses that will be reimbursed.
5610	Supplies	\$500	
5620	Tools & Small Equipment	\$1,000	
5800	Contingencies	\$5,000	
5850	Melrose Park Debt Service	\$370,495	
6308	Maintenance of Water Tank	\$1,500	
6652	Vehicle Purchase	\$0	
EXPENDITURE TOTAL		\$2,087,027	
5915	IMRF & FICA Transfer	-\$27,541	Transfer to IMRF & FICA for Public Works salaries.
TRANSFER TOTAL		-\$27,541	
WATER FUND TOTAL		\$205,490	

**WATER FUND
FUND 50**

	ACCT #	FY 21-22 AUDITED ACTUAL	AMENDED FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
REVENUES					
WATER BILLINGS	4430				
		2,121,646	2,000,000	2,200,000	2,248,158
Total		2,121,646	2,000,000	2,200,000	2,248,158
TURN ON FEES	4435				
		375	400	275	400
Total		375	400	275	400
BACKFLOW INSPECTIONS	4436				
		195	500	425	500
Total		195	500	425	500
WATER METER SALES	4438				
		4,873	500	275	500
Total		4,873	500	275	500
PENALTIES	4444				
		71,843	70,000	68,000	70,000
Total		71,843	70,000	68,000	70,000
INTEREST INCOME	4611				
		401	1,500	420	500
Total		401	1,500	420	500
MISCELLANEOUS INCOME	4655				
		2,800	-	-	-
Total		2,800	-	-	-
TOTAL REVENUES		2,202,133	2,072,900	2,269,395	2,320,058
EXPENSES					
SALARIES	5100				
Village Administrator		15,726	14,863	14,863	15,608
Assistant Village Administrator		7,766	10,750	10,750	11,126
Deputy Village Clerk		19,478	19,823	19,823	20,517
Office Specialists (2)		-	28,007	28,007	28,987
AP Specialist		2,929	4,044	4,044	4,185
Public Works Superintendent		24,122	24,875	24,875	26,835
Foreman		18,192	18,596	18,596	21,106
Laborers (5)		48,457	54,865	54,865	71,001
Water Operator		14,443	14,729	14,729	15,244
Total		151,112	190,552	190,552	214,610

**WATER FUND
FUND 50**

	ACCT #	FY 21-22 AUDITED ACTUAL	AMENDED FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
INSURANCE	5160-201				
Dental, Health, Life		46,825	43,921	43,921	41,625
Total		46,825	43,921	43,921	41,625
IMRF PENSION EXPENSE	5167-015				
		-	13,134	13,134	11,842
Total		-	13,134	13,134	11,842
OPEB EXPENSE	5168				
		-	14,014	14,014	15,835
Total		-	14,014	14,014	15,835
BACKFLOW INSPECTIONS	5225				
		4,015	500	1,500	2,000
Total		4,015	500	1,500	2,000
PROFESSIONAL SERVICES	5235				
Accountant		3,535	5,000	3,879	5,000
Engineering		146	1,000	-	1,000
Total		3,681	6,000	3,879	6,000
GIS	5248				
		-	-	-	15,000
Total		-	-	-	15,000
TECHNOLOGY	5245				
Springbrook		5,558	5,000	4,920	6,000
Water Meter Reading System Upgrade		-	-	-	53,000
Neptune 360 Software		-	4,000	3,570	4,000
Total		5,558	9,000	8,490	63,000
PRINTING & POSTAGE	5250				
		9,571	10,000	9,600	11,000
Total		9,571	10,000	9,600	11,000
CONFERENCES, TRAININGS, & TRAVEL	5300				
		-	-	-	1,000
Total		-	-	-	1,000
HILLSIDE-BERKELEY WATER COMM	5380				
		1,104,008	1,043,914	1,058,630	1,047,920
Total		1,104,008	1,043,914	1,058,630	1,047,920
DUMPING CHARGES	5455				
		3,300	7,000	3,300	7,000
Total		3,300	7,000	3,300	7,000
MISC. REIMBURSEABLE EXPENSE	5465				
		8,688	-	-	-
Total		8,688	-	-	-
BANK & SERVICE CHARGES	5470				
Bank Service Charges		6,565	8,000	7,000	8,000
Coliform Samples (Enviro Test)		728	1,000	750	1,000
Credit Card Fee (Blue Pay)		4,444	5,000	4,500	5,000
Credit Card Fee (Blue Merchant)		7,643	8,500	7,750	8,500
Lockbox		-	2,000	-	2,000
Springbrook Software		5,298	2,000	5,300	6,000
Online Bill Pay Charges (Springbrook)		-	5,000	-	-
Neptune 360		-	4,000	-	-
PDC Labs		1,050	1,200	1,100	1,200
Total		25,727	36,700	26,400	31,700

**WATER FUND
FUND 50**

	ACCT #	FY 21-22 AUDITED ACTUAL	AMENDED FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
SURVEY OF WATER SYSTEM	5490				
		7,996	8,000	8,000	8,000
Total		7,996	8,000	8,000	8,000
MAINTENANCE OF EQUIPMENT	5525				
		-	1,000	-	1,000
Total		-	1,000	-	1,000
MAINTENANCE OF FIRE HYDRANTS	5530				
		-	6,000	-	6,000
Total		-	6,000	-	6,000
REPAIR & MAINT-WATER SYSTEM	5535				
Valve Exercising and Repair		-	-	-	-
Repair and Maintenance of Water Main		45,204	50,000	-	50,000
Total		45,204	50,000	-	50,000
WATER METERS & PARTS	5542				
		4,310	6,000	7,285	5,000
Total		4,310	6,000	7,285	5,000
WATER MAIN REPLACEMENT	5545				
		184,071	-	-	-
Taft Ave Water Main Lining		-	-	-	170,000
Total		184,071	-	-	170,000
SUPPLIES	5610				
		253	500	275	500
Total		253	500	275	500
TOOLS & SMALL EQUIPMENT	5620				
Miscellaneous Equipment		554	1,000	550	1,000
Total		554	1,000	550	1,000
CONTINGENCIES	5800				
		5,000	5,000	1,500	5,000
Total		5,000	5,000	1,500	5,000

**WATER FUND
FUND 50**

	ACCT #	FY 21-22 AUDITED ACTUAL	AMENDED FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
MELROSE PARK DEBT SERVICE	5850				
Monthly Payment		331,022	332,177	330,540	370,495
Total		331,022	332,177	330,540	370,495
MAINTENANCE OF WATER TANK	6308				
Miscellaneous		-	1,500	500	1,500
Total		-	1,500	500	1,500
VEHICLE PURCHASE	6652				
		-	19,078	19,078	-
Total		-	19,078	19,078	-
VEHICLE REPAIR	6653				
		-	-	-	-
Total		-	-	-	-
DEPRECIATION	6690				
		-	-	-	-
Total		-	-	-	-
TOTAL EXPENDITURES		1,940,894	1,804,990	1,741,148	2,087,027
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		261,239	267,910	528,247	233,031
TRANSFERS IN (OUT)					
TO FICA & IMRF	5915				
		(26,580)	(26,385)	(26,385)	(27,541)
Total		(26,580)	(26,385)	(26,385)	(27,541)
TO WATER RESERVE FUND	5952				
		-	-	-	-
Total		-	-	-	-
FROM WATER RESERVE FUND	4952				
		-	-	-	-
Total		-	-	-	-
TOTAL TRANSFERS IN (OUT)		(26,580)	(27,680)	(26,385)	(27,541)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS		234,659	240,230	501,862	205,490

Water Reserve Fund
Budget Footnotes

The water reserve fund was created to set aside funds for future water projects.

Acct No.	Account Description	Budgeted Amount	Notes
4611	Interest	\$800	Interest gained (lost) on investments.
REVENUE TOTAL		\$800	
WATER RESERVE FUND TOTAL		\$800	

WATER RESERVE FUND FUND 52	ACCT #	FY 21-22	AMENDE D FY 22-	FY 22-23	FY 23-24
		AUDITED ACTUAL	23 BUDGET	EOY ESTIMATE	BUDGET
REVENUES					
INTEREST	4611				
		775	2,500	775	800
Total		775	2,500	775	800
TOTAL REVENUES		775	2,500	775	800
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS					
		775	2,500	775	800

Sewer Fund
Budget Footnotes

This fund was established to account for the Village's sewer operations.

Acct No.	Account Description	Budgeted Amount	Notes
4441	Sewer Charges	\$337,819	Sewer rates for FY24 is \$1.45 per gallon with a fixed rate of \$7.75.
4444	Penalties	\$15,000	Penalty rate on sewer billings based on past experience.
4611	Interest Income	\$1,200	
REVENUE TOTAL		\$354,019	
5100	Salaries	\$199,366	Salaries include the salary for Village Administrator (10%), Assistant Village Administrator (10%), Deputy Village Clerk (25%), AP Specialist (10%), Office Assistant (25%), Superintendent of Public Works (25%), and 5 full-time Public Works foreman/laborers (25%).
5160	Insurance	\$41,625	Salaries include the salary for Village Administrator (10%), Assistant Village Administrator (10%), Deputy Village Clerk (25%), AP Specialist (10%), Office Assistant (25%), Superintendent of Public Works (25%), and 5 full-time Public Works foreman/laborers (25%).
5167	IMRF Expense	\$11,842	Salaries include the salary for Village Administrator (10%), Assistant Village Administrator (10%), Deputy Village Clerk (25%), AP Specialist (10%), Office Assistant (25%), Superintendent of Public Works (25%), and 5 full-time Public Works foreman/laborers (25%).
5168	OPEB Expense	\$15,835	Salaries include the salary for Village Administrator (10%), Assistant Village Administrator (10%), Deputy Village Clerk (25%), AP Specialist (10%), Office Assistant (25%), Superintendent of Public Works (25%), and 5 full-time Public Works foreman/laborers (25%).
5235	Professional Services	\$7,000	10% of accountant services
5245	Technology	\$6,000	Includes Springbrook assistance and the purchase of a camera to record sewer lines.
5248	GIS	\$15,000	GIS Costs
5250	Printing & Postage	\$11,000	Printing and postage for bills and late notices.
5300	Training	\$1,000	Sanitary Certification Training
5350	Utilities	\$3,200	Gas and electric for pump station
5470	Bank & Service Charges	\$21,000	Includes credit card fees, lockbox fees, and online bill pay which are split between Water and Sewer.
5510	Pump Station Maintenance	\$3,800	Maintenance for Pump Station and Generator
5540	Repair & Maintenance	\$50,000	Repair and maintenance costs for Village sewer system.
5540-100	Sewer Main Lining/Repair	\$0	For the lining and repair of sewer lines throughout the Village.
5610	Supplies	\$0	
5800	Contingencies	\$0	For miscellaneous repairs and water loss.
6652	Vehicle Purchase	\$0	
EXPENDITURE TOTAL		\$386,668	
5915	IMRF & FICA Transfer	-\$27,541	Transfer to IMRF & FICA for Public Works salaries.
TRANSFER TOTAL		-\$27,541	
SEWER FUND TOTAL		-\$60,190	

**SEWER FUND
FUND 54**

	ACCT #	FY 21-22 AUDITED ACTUAL	AMENDE D FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
REVENUES					
SEWER CHARGES	4441				
		313,647	325,000	322,000	337,819
Total		313,647	325,000	322,000	337,819
PENALTIES	4444				
		11,950	15,000	13,575	15,000
Total		11,950	15,000	13,575	15,000
INTEREST INCOME	4611				
		136	1,200	150	1,200
Total		136	1,200	150	1,200
TOTAL REVENUES		325,733	341,200	335,725	354,019
EXPENSES					
SALARIES	5100				
Village Administrator		15,726	14,863	14,863	15,608
Assistant Village Administrator		7,766	10,750	10,750	11,126
Deputy Village Clerk		19,478	19,823	19,823	20,517
Office Specialists (3)		-	28,007	28,007	28,987
AP Specialist		2,929	4,044	4,044	4,185
Public Works Superintendent		24,122	24,875	24,875	26,835
Foreman		16,802	18,596	18,596	21,106
Laborers (5)		48,457	54,865	54,865	71,001
Total		135,279	175,823	175,823	199,366
INSURANCE	5160-201				
Dental, Health, Life		46,825	43,921	43,921	41,625
Total		46,825	43,921	43,921	41,625
IMRF PENSION EXPENSE	5167-015				
		-	13,134	13,134	11,842
Total		-	13,134	13,134	11,842

**SEWER FUND
FUND 54**

	ACCT #	FY 21-22 AUDITED ACTUAL	AMENDE D FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
OPEB EXPENSE	5168-015				
		-	14,014	14,014	15,835
Total		-	14,014	14,014	15,835
PROFESSIONAL SERVICES	5235				
Accountant		3,651	5,000	3,879	5,000
Compliance Reporting		1,996	2,000	2,000	2,000
Total		5,647	7,000	5,879	7,000
TECHNOLOGY	5245				
Springbrook		5,334	7,500	4,920	6,000
Total		5,334	7,500	4,920	6,000
GIS	5248				
		-	-	-	15,000
Total		-	-	-	15,000
PRINTING & POSTAGE	5250				
		7,963	10,000	7,893	11,000
Total		7,963	10,000	7,893	11,000
CONFERENCES, TRAININGS & TRAVEL	5300				
		-	-	-	1,000
Total		-	-	-	1,000
UTILITIES	5350				
		3,038	-	3,200	3,200
Total		3,038	-	3,200	3,200
BANK & SERVICE CHARGES	5470				
		23,949	21,000	21,000	21,000
Total		23,949	21,000	21,000	21,000
PUMP STATION MAINTENANCE	5510				
Flowtechnics (Lift Station Maintenance)		2,715	2,200	2,200	2,200
Detention Pond Generator Maintenance		1,027	1,420	1,590	1,600
Total		3,742	3,620	3,790	3,800
REPAIRS & MAINTENANCE	5540				
		3,140	50,000	40,000	50,000
Total		3,140	50,000	40,000	50,000
SEWER MAIN LINING/REPAIR	5540-100				
		-	-	-	-
Total		-	-	-	-

**SEWER FUND
FUND 54**

	ACCT #	FY 21-22 AUDITED ACTUAL	AMENDE D FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
CONTINGENCIES	5800				
Total		-	-	-	-
VEHICLE PURCHASE	6652				
Total		-	19,078	19,078	-
VEHICLE REPAIR	6653				
Total		-	-	-	-
DEPRECIATION	6690				
Total		-	-	-	-
TOTAL EXPENDITURES		234,918	365,090	352,652	386,668
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		90,816	(23,890)	(16,927)	(32,649)
TRANSFERS IN (OUT) FROM SEWER RESERVE	4855				
Total		-	-	-	-
TO FICA & IMRF	5915				
Total		(26,580)	(26,385)	(26,385)	(27,541)
TOTAL TRANSFERS IN (OUT)		(26,580)	(26,385)	(26,385)	(27,541)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS		64,236	(50,275)	(43,312)	(60,190)

Sewer Reserve Fund
Budget Footnotes

The sewer reserve fund was created to set aside funds for future sewer projects.

Acct No.	Account Description	Budgeted Amount	Notes
4611	Interest Income	-\$1,000	Interest gained (lost) on investments.
SEWER RESERVE FUND TOTAL		-\$1,000	

SEWER RESERVE FUND FUND 56	ACCT #	FY 21-22 AUDITED ACTUAL	AMENDE D FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
REVENUES					
INTEREST INCOME	4611				
		(1,369)	3,000	(1,200)	(1,000)
Total		(1,369)	3,000	(1,200)	(1,000)
TOTAL REVENUES					
		(1,369)	3,000	(1,200)	(1,000)
TRANSFERS IN (OUT) FROM SEWER FUND					
	5955				
		-	-	-	-
Total		-	-	-	-
TOTAL TRANSFERS IN (OUT)					
		-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS					
		(1,369)	3,000	(1,200)	(1,000)

E-911 (E.T.S.B.) Fund
Budget Footnotes

This fund closed in May 2017 but the Village continues to spend the remaining fund balance to pay for Communciations Equipment. *This fund was closed and is no longer used as of Fiscal Year 2024.*

Acct No.	Account Description	Budgeted Amount	Notes
5752	Communication Equipment	\$0	Public Safety radio replacement and repair.
ETSB FUND TOTAL		\$0	

**EMERGENCY TELEPHONE
SYSTEMS BOARD FUND
FUND 58**

	ACCT #	FY 21-22 AUDITED ACTUAL	AMENDE D FY 22- 23	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
REVENUES					
INTEREST INCOME	4611				
		(34)	75	(20)	-
Total		(34)	75	(20)	-
TOTAL REVENUES		(34)	75	(20)	-
EXPENSES					
COMMUNICATION EQUIPMENT	5752				
EMS Equipment & Radios		-	-	-	-
Miscellaneous		5,890	9,000	46,718	-
Total		5,890	9,000	46,718	-
DEPRECIATION					
	6690				
		-	-	-	-
Total		-	-	-	-
TOTAL EXPENDITURES		5,890	9,000	46,718	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(5,924)	(8,925)	(46,738)	-

Police Pension Fund
Budget Footnotes

Acct No.	Account Description	Budgeted Amount	Notes
4611	Investment Earnings	\$651,600	Investment earnings represent a minimal amount received.
4720	Employee Contribution	\$158,200	Employee contributions from payroll deductions.
4720-201	Personal Property Replacement Tax	\$13,021	2.9% of PPRT payments are sent to the Police Pension Fund.
4722	Employer Contribution	\$917,034	
REVENUE TOTAL		\$1,739,855	
5220	Professional Services	\$32,047	The amounts relate to accounting, audit, actuarial, legal, and medical services the Pension Board may need in the course of their activities during the year.
5485	Miscellaneous Expenses	\$5,795	Costs are related to mandated Trustee training and mandated Illinois Department of Insurance (IDOI) filing fees.
6815	Investment	\$6,100	Fees are paid to the Investment Manager (MB Financial).
6820	Pension and Benefits	\$894,173	
EXPENDITURE TOTAL		\$938,115	
POLICE PENSION FUND TOTAL		\$801,740	

POLICE PENSION FUND 65	ACCT #	FY 21-22 AUDITED ACTUAL	FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
REVENUES					
INVESTMENT EARNINGS	4611				
		(770,498)	814,641	(587,800)	651,600
Total		(770,498)	814,641	(587,800)	651,600
EMPLOYEE CONTRIBUTIONS	4720				
		154,311	157,836	153,600	158,200
Total		154,311	157,836	153,600	158,200
PERSONAL PROPERTY TAX (PPRT)	4720-001				
		2,396	7,395	8,100	13,021
Total		2,396	7,395	8,100	13,021
EMPLOYER CONTRIBUTIONS	4722				
		1,064,335	1,006,164	967,624	917,034
Total		1,064,335	1,006,164	967,624	917,034
TOTAL REVENUES		450,544	1,986,036	541,524	1,739,855
EXPENSES					
PROFESSIONAL SERVICES	5520				
Accounting Services		12,170	11,805	11,819	12,056
Actuarial Services		4,475	4,655	4,655	4,748
Fiduciary Insurance Service		2,499	-	2,600	2,700
PSA/Court Reporter		7,000	6,600	6,611	6,743
Legal Services		3,380	3,520	5,600	5,800
Total		29,524	26,580	31,285	32,047
MISCELLANEOUS EXPENSES	5485				
Conference/Seminar Fees		2,180	3,000	3,200	5,000
Association Dues		795	795	795	795
IDOI Filing Fee		1,982	2,041	2,369	-
Total		4,957	5,836	6,364	5,795
INVESTMENT	6815				
Bank Fees		500	500	200	200
Investment Manager/Advisor Fees		18,000	13,803	5,800	5,900
Total		18,500	14,303	6,000	6,100

PENSION AND BENEFITS	6820				
Service Pensions		682,089	694,630	755,800	778,500
Children's Pensions		17,941	-	-	-
Transfer to other Pensions		64,352	-	117,401	-
Surviving Spouse Pensions		115,673	115,673	115,673	115,673
Refund of Contributions		46,415	26,912	69,403	-
Total		926,470	837,215	1,058,277	894,173
TOTAL EXPENDITURES		979,451	883,934	1,101,926	938,115
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(528,907)	1,102,102	(560,402)	801,740

Golf Fund
Budget Footnotes

The Golf Fund was established in FY04 to record revenue collected for the annual Village Golf Outing. *In Fiscal 2024, the remaining fund balance will be transferred to the Centennial Fund.*

Acct No.	Account Description	Budgeted Amount	Notes
4471	Golf Tee Fees	\$0	
4472	Golf Hole Sponsors	\$0	
4473	Golf Dinner Fees	\$0	
REVENUE TOTAL		\$0	
5725	Golf Outing & Dinner Expenses	\$0	
EXPENDITURE TOTAL		\$0	
GOLF FUND TOTAL		\$0	

GOLF FUND 73	ACCT #	AMENDE		FY 22-23	FY 23-24
		FY 21-22 AUDITED ACTUAL	D FY 22- 23 BUDGET	EOY ESTIMATE	BUDGET
REVENUES					
Golf Tee Fees	4471	-	-	-	-
Total		-	-	-	-
Golf Hole Sponsors	4472	-	-	-	-
Total		-	-	-	-
Golf Dinner Fees	4473	-	-	-	-
Total		-	-	-	-
TOTAL REVENUES		-	-	-	-
GOLF OUTING	5725				
Golf Outing and Dinner		-	-	-	-
Total		-	-	-	-
TOTAL EXPENDITURES		-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		-	-	-	-
TRANSFERS IN (OUT) TO CENTENNIAL FUND					
	5931	-	-	-	(5,995)
Total		-	-	-	(5,995)
TOTAL TRANSFERS IN (OUT)		-	-	-	(5,995)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		-	-	-	(5,995)

BERKELEY PUBLIC LIBRARY	ACCT #	FY 21-22 AUDITED ACTUAL	FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
REVENUES					
DIRECT PUBLIC GRANTS	43300				
Total		-	-	-	-
DIRECT PUBLIC SUPPORT	43400				
Total		-	750	750	750
PROPERTY TAXES	43500				
Total		449,577	436,773	436,773	458,612
GOVERNMENT GRANTS	44360				
Total		7,363	7,600	7,600	7,600
HEALTH INSURANCE REIMBURSEMENT	44700				
Total		-	5,100	5,100	5,000
CASH SALES	44800				
Total		-	2,500	2,500	2,000
INTEREST INCOME	45000				
Total		1,179	1,000	1,000	2,000
MISCELLANEOUS	46420				
Total		39,334	-	-	-
TOTAL REVENUES		539,579	453,723	453,723	475,962

EXPENSES

BERKELEY PUBLIC LIBRARY	ACCT #	FY 21-22 AUDITED ACTUAL	FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
PERSONNEL	100				
Salaries	101	-	225,000	225,000	270,200
FICA	102	-	20,560	20,560	20,560
IMRF	103	-	18,000	18,000	18,000
Health Insurance	104	-	21,000	21,000	21,000
Staff Development	105	-	1,500	1,500	1,500
Board Development & Materials	106	-	750	750	750
Staff Tuition Support	107	-	2,500	2,500	1,500
Total		295,873	289,310	289,310	333,510
PRINT					
Adult	201	-	8,000	8,000	8,250
Young Adult	202	-	2,600	2,600	2,750
Youth	203	-	7,500	7,500	7,750
Periodicals	204	-	1,750	1,750	1,750
Total		34,281	19,850	19,850	20,500
e-Content					
e-Books	205	-	3,000	3,000	3,900
Databases	207	-	4,750	4,750	6,000
Total		-	7,750	7,750	9,900
AUDIO VISUAL					
Audio Books	208	-	850	850	650
DVDs	209	-	4,400	4,400	4,000
Miscellaneous Non-print	210	-	500	500	500
Video Games	211	-	1,000	1,000	1,000
Total		-	6,750	6,750	6,150
TECHNOLOGY	300				
Technology Services	301	-	4,500	4,500	5,500
T1/Broadband/Telephone	302	-	7,250	7,250	7,250
SWAN Fees & Delivery	303	-	17,000	17,000	17,250
PC Hardware & Software	304	-	5,500	5,500	10,500
Total		31,351	34,250	34,250	40,500
PROGRAMMING	400				
Summer Reading	401	-	1,500	1,500	1,500
Adult	402	-	1,500	1,500	1,750
Young Adult	403	-	1,000	1,000	1,000
Youth	404	-	2,750	2,750	2,750
Total		7,022	6,750	6,750	7,000

BERKELEY PUBLIC LIBRARY	ACCT #	FY 21-22 AUDITED ACTUAL	FY 22-23 BUDGET	FY 22-23 EOY ESTIMATE	FY 23-24 BUDGET
PROFESSIONAL SERVICES	500				
Audit	501	-	5,500	5,500	5,500
Public Relations	503	-	1,000	1,000	750
Legal	504	-	1,800	1,800	1,800
Community Scholarship Program	505	-	-	-	-
Banking & Administration	506	-	-	-	-
Digital Branch	507	-	1,000	1,000	1,000
Miscellaneous		-	-	-	-
Total		8,028	9,300	9,300	9,050
POSTAGE/OCLC/TRAVEL	600				
Postage	601	-	250	250	270
OCLC	602	-	350	350	350
Travel	603	-	75	75	75
Total		-	675	675	695
EQUIPMENT/SUPPLIES	700				
		-	5,000	5,000	6,000
Total		-	5,000	5,000	6,000
EQUIPMENT CONTRACTS	800				
Print Service	801	-	4,500	4,500	7,000
TBS	802	-	-	-	-
Illinois Alarm	804	-	-	-	-
Total		9,256	4,500	4,500	7,000
OPERATIONS EXPENDITURES					
TOTAL		385,811	384,135	384,135	440,305
FACILITIES	900-1000				
Building Maintenance & Improvements	901	-	4,000	4,000	4,500
Grounds Maintenance	902	-	2,000	2,000	2,250
Contingency	1001	-	10,000	10,000	9,000
Capital Projects Funds Budgeted	1002	-	95,000	95,000	90,000
Alarm Monitoring	905	-	1,350	1,350	1,550
Elevator Maintenance	906	-	2,250	2,250	2,500
General Building Improvements	907	-	5,500	5,500	5,500
Total		58,488	120,100	120,100	115,300
TOTAL EXPENDITURES		444,299	504,235	504,235	555,605



Compensation and Classification Plan
May 1, 2023 – April 30, 2024

Administration

Accounts Payable Specialist (P/T) (\$23.06 - \$32.28)
Assistant Village Administrator (\$107,605 - \$150,646)
Custodian (\$20.91 - \$29.28)
Deputy Village Clerk/Office Manager (\$61,265 - \$85,771)
Office Specialist (\$45,670 - \$63,939)
Plumbing Inspector (\$6,687)
Purchasing Agent/Special Projects Coordinator (P/T) (\$23.06 - \$32.28)
Village Administrator (\$153,826 - \$215,357)

Fire

Deputy Fire Chief (P/T) (\$38,621 - \$54,067)
Fire Lieutenant (P/T) (\$24.41 - \$34.17)
Firefighter/Paramedic (P/T) (\$21.22 - \$29.70)

Police

Public Safety Director (\$112,984 - \$158,179)
Commander (\$97,600 - \$136,640)
Crossing Guard (\$55.72 - \$83.18)
Deputy Police Chief (\$102,480 - \$143,472)
Police Officer (**Per the ICOPS Collective Bargaining Agreement**)
Police Officer (P/T) (\$21.22 - \$29.70)
Property Maintenance Coordinator (\$50,351 - \$70,492)
Records Clerk (\$47,954 - \$67,136)

Public Works

Heavy Equipment Operator (\$58,348 - \$81,687)
Public Works Director (\$107,605 - \$150,646)
Public Works Foreman (\$64,328 - \$90,060)

KEY

(P/T) Part-time
(S) Seasonal