

# Village of Berkeley

## Fiscal Year 2024 – 2025 Budget

May 1, 2024 – April 30, 2025

Adopted: April 16, 2024



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

[www.berkeley.il.us](http://www.berkeley.il.us)

708-449-8840

# Principal Officials

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## 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 2027)

**L.W. Hammar**

(Term Expires April 2025)

**Diane C. Salemi**

(Term Expires April 2027)

**Jason Mathews**

(Term Expires April 2025)

**Jerry Perez**

(Term Expires April 2027)

**Roger Thomas**

(Term Expires April 2027)

## 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 2024 – 2025 BUDGET**  
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## Village of Berkeley FY24 Projection Summary

	FY23 Audited	FY24 Projection as of Amended Budget (November 2023)			<i>Ending Fund Balance</i>
	<i>Ending Fund Balance</i>	<u>Revenues</u>	<u>Expenses</u>	<u>Transfers</u>	
General	5,847,679	6,855,306	6,073,960	(70,000)	6,559,025
<i>Elected Officials Administration</i>			136,318		(136,318)
<i>Public Works</i>			1,361,996	(70,000)	(1,431,996)
<i>Police</i>			587,361		(587,361)
<i>Fire</i>			2,827,765		(2,827,765)
<i>Fire &amp; Police Commission</i>			1,156,145		(1,156,145)
			4,375		(4,375)
General Total	<b>6,632,112</b>	6,855,306	6,073,960	(70,000)	7,343,458
IMRF Fund	548,794	477,467	378,799	54,830	702,292
Utility Tax Fund	1,211,511	(7,800)	-	(30,000)	1,173,711
Refuse Fund	189,509	479,500	471,940	-	197,069
Opioid Settlement Fund	-	-	-	-	-
METRA Fund	(13,865)	9,600	9,230	-	(13,495)
Tollway Fund	5,304,297	-	765,000	-	4,539,297
ARPA Fund	686,246	-	686,246	-	-
Motor Fuel Tax Fund	914,160	394,000	510,000	-	798,160
Vehicle Replacement	1,112,854	26,000	208,500	-	930,354
Centennial Fund	-	40,000	20,500	-	19,500
TIF #1 Fund	1,097	-	1,097	-	-
TIF #2 Fund	1,878,580	707,000	387,674	-	2,197,906
Capital Project Reserve	373,671	665,346	1,058,163	-	(19,146)
Debt Service Fund	11,335	400	181,738	170,000	(3)
Water Fund	3,367,066	2,370,458	2,127,808	(27,541)	3,582,175
Water Reserve Fund	1,112,591	800	-	-	1,113,391
Sewer Fund	1,855,437	352,019	344,819	(27,541)	1,835,096
Sewer Reserve Fund	554,759	(1,000)	-	-	553,759
Police Pension	11,283,357	1,806,230	954,968	-	12,134,619
Non-General Total	30,391,399	7,320,020	8,106,482	139,748	29,744,685
<b>Village Total</b>	<b>37,023,511</b>	<b>14,175,326</b>	<b>14,180,442</b>	<b>69,748</b>	<b>37,088,143</b>

## Village of Berkeley FY25 Proposed Budget Summary

	FY24 Projected	FY25 Proposed Budget			Ending Fund Balance
	Ending Fund Balance	Revenues	Expenses	Transfers	
General	7,343,458	6,701,347	6,650,637	(70,000)	7,324,168
<i>Elected Officials</i>			172,603		(172,603)
<i>Administration</i>			1,611,337		(1,611,337)
<i>Public Works</i>			645,547		(645,547)
<i>Police</i>			2,944,513		(2,944,513)
<i>Fire</i>			1,272,262		(1,272,262)
<i>Fire &amp; Police Commission</i>			4,375		(4,375)
<b>General Total</b>	<b>7,343,458</b>	<b>6,701,347</b>	<b>6,650,637</b>	<b>(70,000)</b>	<b>7,324,168</b>
IMRF Fund	702,292	465,300	372,142	54,112	849,562
Utility Tax Fund	1,173,711	8,200	-	-	1,181,911
Refuse Fund	197,069	493,157	488,157	-	202,069
Opioid Settlement Fund	634	600	-	-	1,234
METRA Fund	(13,495)	12,150	9,360	-	(10,705)
Tollway Fund	4,539,297	-	106,628	-	4,432,669
ARPA Fund	-	-	-	-	-
Motor Fuel Tax Fund	798,160	319,000	235,000	-	882,160
Vehicle Replacement	930,354	20,000	311,010	-	639,344
Centennial Fund	19,500	20,050	109,500	70,000	50
TIF #1 Fund	-	-	-	-	-
TIF #2 Fund	2,197,906	706,000	935,000	-	1,968,906
Capital Project Reserve	(19,146)	828,838	834,000	-	(24,308)
Debt Service Fund	(3)	-	-	-	(3)
Water Fund	3,582,175	2,372,321	2,283,687	(27,056)	3,643,752
Water Reserve Fund	1,113,391	500	-	-	1,113,891
Sewer Fund	1,835,096	578,962	638,196	(27,056)	1,748,805
Sewer Reserve Fund	553,759	500	-	-	554,259
Police Pension	12,134,619	1,926,038	970,210	-	13,090,447
Non-General Total	29,745,319	7,751,615	7,292,890	<b>70,000</b>	30,274,044
<b>Village Total</b>	<b>37,088,777</b>	<b>14,452,963</b>	<b>13,943,528</b>	<b>-</b>	<b>37,598,212</b>

## Village of Berkeley General Fund Revenue Summary

ACCT	FY23 Audited Actual	FY24 Budget	FY24 Estimate	FY25 Budget
4001 Property Taxes	3,431,878	3,483,006	3,483,006	3,582,197
4137 Sales Tax-Home Rule	264,858	250,000	265,000	230,000
4155 Personal Property Replacement Tax	442,915	315,000	425,000	340,000
<b>Total Taxes</b>	<b>4,139,652</b>	<b>4,048,006</b>	<b>4,173,006</b>	<b>4,152,197</b>
4200 Building Permits	46,325	38,000	33,000	35,000
4210 Business Licenses	57,839	55,000	55,000	55,000
4216 Contractor Licenses	12,350	12,000	12,000	12,000
4222 Vehicle Licenses	46,274	45,000	45,000	45,000
4230 Vacant Property Registration	250	50	100	100
4660 MSD Fees/Presale Fee	24,380	25,000	30,000	30,000
4661 Elevator Inspections	415	150	100	150
4662 Building Inspections	18,352	20,000	20,000	20,000
<b>Total Licenses and Permits</b>	<b>206,185</b>	<b>195,200</b>	<b>195,200</b>	<b>197,250</b>
4130 Local Use Taxes	217,364	200,000	200,000	200,000
4135 Sales Tax	349,597	330,000	350,000	315,000
4150 Income Taxes	862,506	800,000	850,000	775,000
4160 Cannabis Revenue	0	8,000	5,000	5,000
4181 Police Grants	0	0	0	0
4182 Coronavirus Grant Reimbursements	0	0	0	0
4192 FEMA Grant	0	0	0	0
4608 Video Gaming Revenues	125,754	0	0	0
4680 Reimbursements from other Govts	0	0	0	0
<b>Total Intergovernmental</b>	<b>1,555,222</b>	<b>1,338,000</b>	<b>1,405,000</b>	<b>1,295,000</b>
4131 Utility Tax	408,977	300,000	350,000	325,000
4511 Administrative Tow	99,500	50,000	120,000	100,000
4600 Non-Tax Revenues	20,000	0	0	0
4609 Cable Revenue	62,744	70,000	55,000	55,000
4647 Taxi Book Receipts	730	500	500	500
4700 General Ambulance Revenue	498,731	250,000	350,000	400,000
4701 GEMT Ambulance Revenue	0	0	0	0
<b>Total Charges for Services</b>	<b>1,090,682</b>	<b>670,500</b>	<b>875,500</b>	<b>880,500</b>
4413 Hearing Fees	0	0	0	0
4414 Adjudication Fees	4,545	150	3,000	2,000
4510 Fines	92,463	100,000	160,000	125,000
4512 Code Violations	100	1,000	0	0

## Village of Berkeley General Fund Revenue Summary

ACCT	FY23			
	Audited Actual	FY24 Budget	FY24 Estimate	FY25 Budget
4515 DUI Fines	0	1,250	1,000	1,000
4516 Drug Fines	0	0	0	0
4517 E-Citation Fines	0	10	0	0
4520 Red Light Camera Fines	0	0	0	0
<b>Total Fines and Forfeits</b>	<b>97,108</b>	<b>102,410</b>	<b>164,000</b>	<b>128,000</b>
4611 Interest Income	169,807	4,000	15,000	25,000
<b>Total Investment Income</b>	<b>169,807</b>	<b>4,000</b>	<b>15,000</b>	<b>25,000</b>
4460 Maps & Copies	2,345	3,000	2,500	2,500
4470 Honorary Street Sign Revenue	150	0	0	0
4615 Wildlife Trap Program Revenue	2,673	2,500	2,000	2,000
4620 Bus Shelter Revenue	1,492	500	500	500
4630 Donations	6,800	55,000	5,000	5,000
4631 Giving Tree Donations	0	0	0	0
4632 Fingerprint Revenue	57	0	0	0
4633 Police Administrative Fee	30	150	100	150
4634 Police Admin Towing Fee	0	0	0	0
4635 Gas Tax Refund	0	1,000	1,000	1,000
4637 Recycling Fee	1,205	1,000	500	750
4638 Electrical Aggregation Rebate	8,000	6,000	6,000	6,000
4645 Insurance Proceeds	0	0	0	0
4650 Sale of Surplus Equipment	677	5,000	4,000	4,000
4655 Miscellaneous Income	211,644	1,500	6,000	1,500
4665 Picnic Donations	0	0	0	0
4666 Brick Paver Donations	50	0	0	0
4667 Adopt a Hydrant Program	0	0	0	0
4675 Police Application Fee	0	0	0	0
4690 Scholarships	1,000	1,000	0	0
4692 Solicitors Permits	500	0	0	0
<b>Total Miscellaneous</b>	<b>236,622</b>	<b>76,650</b>	<b>27,600</b>	<b>23,400</b>
<b>Total General Fund Revenues</b>	<b>7,495,278</b>	<b>6,434,766</b>	<b>6,855,306</b>	<b>6,701,347</b>

## Village of Berkeley Revenue Forecast Summary

<u>Account</u>	<u>Name</u>	<u>FY25 Budget</u>	<u>Budget Notes</u>
10-00-4001-000	Property Tax	3,582,197	2023 Corporate Tax Levy totals \$3,682,665. The first half, \$1,841,332 (estimated), will be collected in FY 2024 (Jan to April). The second half will be collected in FY 2025 (May to December). The first half of the 2023 Corporate Tax Levy will be collected in FY 2025 (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	325,000	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	315,000	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	230,000	The Home Rule Sales Tax represents the 1% sales tax the Village imposes under its 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	5,000	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	775,000	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	340,000	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	35,000	
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>FY25 Budget</u>	<u>Budget Notes</u>
10-00-4230-000	Vacant Property Reg	100	
10-00-4414-000	Adjudication Fees	2,000	
10-00-4460-000	Maps and Copies	2,500	
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	125,000	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	100,000	Tow Ordinance (14-29) allows the Village to charge \$500 if a vehicle is impounded.
10-00-4512-000	Code Violations	-	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	1,000	
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	55,000	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	25,000	
10-00-4615-000	Wildlife Trap Program	2,000	
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	30,000	
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	-	
10-00-4692-000	Solicitors Permits	-	
10-00-4700-000	General Ambulance Revenue	400,000	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>FY25 Budget</u>	<u>Budget Notes</u>
15-00-4001-000	Property Taxes	375,000	2023 IMRF Tax Levy totals \$370,800; anticipates receiving \$185,400 in FY 2024 (Jan to April). Remaining \$185,400 (estimated) will be collected in FY 2025 (May to December).
15-00-4155-000	Replacement Taxes	90,000	See General Fund.
21-00-4611-000	Interest Income	1,000	
21-00-4706-000	Interest on CD	7,200	
23-00-4443-000	Refuse Revenue	473,157	Estimated based on contract
23-00-4444-000	Penalties	20,000	
25-00-4450-000	Daily Parking Fees	12,000	
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	20,000	
50-00-4430-000	Water Revenue	2,288,921	
50-00-4438-000	Water Meter Sales	1,000	
50-00-4444-000	Penalties	80,000	Budgeted amount has been determined by reviewing the last three years of revenues.
50-00-4611-000	Interest Income	1,500	
52-00-4611-000	Interest Income	500	
54-00-4441-000	Sewer Revenue	362,762	
54-00-4444-000	Penalties	15,000	
56-00-4611-000	Interest Income	500	
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.

<b>Acct No.</b>	<b>Account Description</b>	<b>Budgeted Amount</b>	<b>Notes</b>
<b>5100</b>	<b>Salaries</b>	<b>\$49,767</b>	Stipends for the Village President/Liquor Commissioner, Clerk, and Trustees.
<b>5155</b>	<b>Commission Members</b>	<b>\$800</b>	Stipend for Planning & Zoning Commissioners.
<b>5160-203</b>	<b>Life Insurance</b>	<b>\$8,000</b>	Life insurance payments.
<b>5190</b>	<b>Employee Appreciation</b>	<b>\$6,000</b>	Includes holiday gift certificates (Berkeley Bucks), service awards, and employee luncheons.
<b>5260</b>	<b>Printing</b>	<b>\$1,000</b>	Printing and advertising for various events.
<b>5300</b>	<b>Conferences, Training, &amp; Travel</b>	<b>\$1,500</b>	Includes training costs, registration fees for events and conferences for member organizations as well as travel reimbursement.
<b>5345</b>	<b>Dues &amp; Subscriptions</b>	<b>\$12,136</b>	Membership dues and subscriptions for various organizations.
<b>5485</b>	<b>Miscellaneous Supplies</b>	<b>\$500</b>	Miscellaneous supplies needed for Village events.
<b>5715</b>	<b>Donations To Others</b>	<b>\$5,900</b>	Includes scholarships and donations to community groups.
<b>5730</b>	<b>Special Events &amp; Programs</b>	<b>\$87,000</b>	Includes Music in the Park Series, Autumn Fest, Round Table, Memorial Day, Electric Nights Music Festival, Electric Lights Festival, and Berkeley Family Fun Fest.
<b>Elected Official Total</b>		<b>\$172,603</b>	

ELECTED & APPOINTED OFFICIALS 10-05	ACCT #	AMENDE		FY 23-24	FY 24-25
		FY 22-23 AUDITED ACTUAL	D FY 23- 24 BUDGET	EOY ESTIMATE	BUDGET
<b>EXPENSES</b>					
<b>SALARIES</b>	<b>5100</b>				
President (Liquor Commissioner)		13,777	13,767	13,767	13,767
Clerk		6,000	6,000	6,000	6,000
Trustees		30,000	30,000	30,000	30,000
<b>Total</b>		<b>49,777</b>	<b>49,767</b>	<b>49,767</b>	<b>49,767</b>
<b>COMMISSION MEMBERS</b>	<b>5155</b>				
Plan Commissioners		120	800	800	800
<b>Total</b>		<b>120</b>	<b>800</b>	<b>800</b>	<b>800</b>
<b>LIFE INSURANCE</b>	<b>5160-203</b>				
		6,549	5,500	7,082	8,000
<b>Total</b>		<b>6,549</b>	<b>5,500</b>	<b>7,082</b>	<b>8,000</b>
<b>EMPLOYEE APPRECIATION</b>	<b>5190</b>				
		3,965	6,000	4,000	6,000
<b>Total</b>		<b>3,965</b>	<b>6,000</b>	<b>4,000</b>	<b>6,000</b>
<b>PROFESSIONAL SERVICES</b>	<b>5235</b>				
Strategic Planning		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PRINTING</b>	<b>5260</b>				
		324	1,000	500	1,000
<b>Total</b>		<b>324</b>	<b>1,000</b>	<b>500</b>	<b>1,000</b>
<b>CONFERENCES, TRAININGS &amp; TRAVEL</b>	<b>5300</b>				
		701	1,500	500	1,500
<b>Total</b>		<b>701</b>	<b>1,500</b>	<b>500</b>	<b>1,500</b>
<b>DUES &amp; SUBSCRIPTIONS</b>	<b>5345</b>				
North Central Council of Mayors		1,135	1,135	1,144	1,150
West Central Municipal Conference		8,200	8,200	8,409	8,500
International Institute of Municipal Clerks		-	50	50	50
Chicago Metropolitan Agency for Planning		392	200	250	250
Illinois Municipal League		675	675	675	675
Hillside-Berkeley Chamber of Commerce		125	350	350	350
Lions Club		-	250	250	250
Metro Mayors Caucus		240	240	241	241
Proviso Municipal League		-	425	500	500
International Council of Shopping Centers		113	115	-	120
Misc.		-	50	-	50
<b>Total</b>		<b>10,880</b>	<b>11,690</b>	<b>11,869</b>	<b>12,136</b>
<b>MISCELLANEOUS SUPPLIES</b>	<b>5485</b>				
		658	500	200	500
<b>Total</b>		<b>658</b>	<b>500</b>	<b>200</b>	<b>500</b>

<b>ELECTED &amp; APPOINTED OFFICIALS 10-05</b>	<b>ACCT #</b>	<b>AMENDE</b>		<b>FY 23-24</b>	<b>FY 24-25</b>
		<b>FY 22-23 AUDITED ACTUAL</b>	<b>D FY 23- 24 BUDGET</b>	<b>EOY ESTIMATE</b>	<b>BUDGET</b>
<b>DONATIONS TO OTHERS</b>	<b>5715</b>				
Berkeley Youth Baseball		-	-	-	-
Berkeley Garden Club		2,000	2,000	2,000	2,000
Neighborhood Watch		900	1,000	1,000	900
Scholarships		500	1,000	1,000	1,000
Misc.		1,850	1,000	600	2,000
<b>Total</b>		<b>5,250</b>	<b>5,000</b>	<b>4,600</b>	<b>5,900</b>
<b>SPECIAL EVENTS &amp; PROGRAMS</b>	<b>5730</b>				
Memorial Day		-	500	-	500
Music in the Park		4,091	8,000	4,000	12,000
Berkeley Family Fun Fest		21,420	22,000	27,500	28,000
Fall Fest		1,450	1,500	1,000	1,500
Holiday Tree Lighting		-	3,000	1,000	1,000
Electric Lights Festival		18,364	10,000	10,000	10,000
Round Table		-	200	-	200
Beautify Berkeley Program		250	300	-	300
Event Coordination Services		5,550	15,000	12,000	15,000
Marketing & Communication Services		-	-	-	15,000
Prairie Path and Taft Avenue Corridor Plan		-	25,000	-	-
Incubator		-	25,000	-	-
Misc.		3,382	3,500	1,500	3,500
<b>Total</b>		<b>54,507</b>	<b>114,000</b>	<b>57,000</b>	<b>87,000</b>
<b>TOTAL EXPENDITURES</b>		<b>132,731</b>	<b>195,757</b>	<b>136,318</b>	<b>172,603</b>

**Administration Department**  
**Budget Footnotes**

<b>Acct No.</b>	<b>Account Description</b>	<b>Budgeted Amount</b>	<b>Notes</b>
<b>5100</b>	<b>Salaries</b>	<b>\$450,145</b>	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.
<b>5100-140</b>	<b>Overtime</b>	<b>\$500</b>	
<b>5140</b>	<b>Telephone Stipend</b>	<b>\$3,600</b>	Telephone stipend (\$50 per month) provided to department heads & supervisor level positions.
<b>5159</b>	<b>Vehicle Stipend</b>	<b>\$1,500</b>	Vehicle stipend (\$125 per month) for Village Administrator.
<b>5160-201</b>	<b>Insurance</b>	<b>\$99,326</b>	Includes dental, health, vision, and life insurances for qualified employees. Item also includes fee for Employee Assistance Program, wellness program, and incentives for participation.
<b>5195</b>	<b>Unemployment Benefits</b>	<b>\$5,000</b>	Unemployment benefits paid to former employees.
<b>5201</b>	<b>Legal</b>	<b>\$100,000</b>	Includes General Counsel, Labor and Prosecuting attorneys.
<b>5201-101</b>	<b>Adjudication</b>	<b>\$3,000</b>	Fees associated with the implementation of the Village's adjudication process.
<b>5212</b>	<b>Audit Services</b>	<b>\$35,938</b>	Fees for the Village's annual financial audit.
<b>5235</b>	<b>Professional Services</b>	<b>\$156,300</b>	Includes accountant, building inspection, engineering, vacant home maintenance, health inspection services, and other professional services.
<b>5245</b>	<b>Technology</b>	<b>\$179,339</b>	Includes IT consulting fees, computer replacement cycle, IT hardware and software updates and upgrades, phone repair, and services.
<b>5248</b>	<b>GIS</b>	<b>\$25,000</b>	Annual ESRI hosting fee, consulting, and application development service.
<b>5250</b>	<b>Postage</b>	<b>\$13,000</b>	Fed Ex, Permit Renewal, Postage Machine Rental, Postage machine refill, and miscellaneous postage for general office and Berkeley Connects.
<b>5260</b>	<b>Printing</b>	<b>\$10,000</b>	Miscellaneous printing including business cards, letterhead, AP checks, Berkeley Connects and inserts/flyers for water bills.
<b>5270</b>	<b>Telephone</b>	<b>\$29,000</b>	Line item includes cellphones, Village phones, and elevator phone.
<b>5300</b>	<b>Conferences, Training, &amp; Travel</b>	<b>\$25,000</b>	Includes training costs, registration fees for events and conferences for member organizations, and travel (reimbursement).
<b>5345</b>	<b>Dues &amp; Subscriptions</b>	<b>\$7,500</b>	Membership dues and subscriptions for various organizations.
<b>5347</b>	<b>Blackboard Connect</b>	<b>\$5,438</b>	Annual contract for Village's mass communication system.
<b>5350</b>	<b>Utilities</b>	<b>\$4,000</b>	Gas and electric service, beyond the franchise allotment, for various Village buildings.
<b>5400</b>	<b>Liability &amp; Workers Compensation Insurance</b>	<b>\$300,000</b>	Liability & workers' compensation insurance through IRMA.
<b>5410</b>	<b>Codification</b>	<b>\$3,500</b>	Maintenance and regular update of the Village Code.
<b>5415</b>	<b>Legal Notices</b>	<b>\$3,500</b>	Treasurer's Report, Prevailing wage, budget, and other notices.
<b>5446</b>	<b>Wild Animal Trapping Program</b>	<b>\$7,500</b>	Contracted trapping program which includes a shared cost component with residents.
<b>5465</b>	<b>Misc. Reimbursable Expense</b>	<b>\$10,000</b>	Miscellaneous expenses that will be reimbursed
<b>5470</b>	<b>Bank &amp; Service Charges</b>	<b>\$200</b>	
<b>5475</b>	<b>Payroll Processing</b>	<b>\$21,000</b>	Payroll processing costs.
<b>5485</b>	<b>Miscellaneous Supplies</b>	<b>\$8,000</b>	

<b>Acct No.</b>	<b>Account Description</b>	<b>Budgeted Amount</b>	<b>Notes</b>
<b>5504</b>	<b>Maintenance/Service Contracts</b>	<b>\$18,000</b>	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.
<b>5510</b>	<b>Maintenance &amp; Repair of Building</b>	<b>\$69,200</b>	Includes HVAC maintenance contract, pest control, and miscellaneous repairs.
<b>5600</b>	<b>Office Supplies</b>	<b>\$7,000</b>	Office supplies.
<b>5705</b>	<b>Honorary Street Sign Progra</b>	<b>\$200</b>	Costs associated with Village Honorary Street Sign Program
<b>5800</b>	<b>Contingencies</b>	<b>\$7,500</b>	
<b>5810</b>	<b>Cash Over/Short</b>	<b>\$0</b>	
<b>5820</b>	<b>Condolences</b>	<b>\$750</b>	Condolence costs for current/former employees and officials.
<b>5832</b>	<b>Taxi Book Coupons</b>	<b>\$1,400</b>	Senior taxi ride program
<b>ADMINISTRATION TOTAL</b>		<b>\$1,611,537</b>	

<b>ADMINISTRATION</b>		<b>FY 22-23</b>	<b>AMENDED</b>	<b>FY 23-24</b>	
<b>10-10</b>	<b>ACCT #</b>	<b>AUDITED</b>	<b>FY 23-24</b>	<b>EOY</b>	<b>FY 24-25</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>
<b>SALARIES</b>	<b>5100</b>				
Village Administrator		126,711	124,865	124,865	128,611
Assistant Village Administrator		86,287	89,010	89,010	91,678
Office Manager/Deputy Village Clerk		39,712	41,034	41,034	42,270
Office Specialists (3)		173,793	121,309	121,309	94,298
PT Accounts Payable		25,048	33,322	33,322	-
PT Special Projects Coordinator		17,422	23,982	23,982	-
Finance and Human Resources Coordinator		-	-	-	64,000
PT Custodian		12,737	21,746	21,746	22,402
PT Plumbing Inspector		6,486	6,687	6,687	6,888
<b>Total</b>		<b>488,196</b>	<b>461,955</b>	<b>461,955</b>	<b>450,145</b>
<b>OVERTIME</b>	<b>5100-140</b>				
		-	500	-	500
<b>Total</b>		<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>TELEPHONE STIPEND</b>	<b>5140</b>				
		3,040	3,600	3,600	3,600
<b>Total</b>		<b>3,040</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>
<b>VEHICLE STIPEND</b>	<b>5159</b>				
		1,504	1,500	1,500	1,500
<b>Total</b>		<b>1,504</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>INSURANCE</b>	<b>5160-201</b>				
Dental, Health, Life & Employee Wellness		53,016	82,722	82,722	99,326
<b>Total</b>		<b>53,016</b>	<b>82,722</b>	<b>82,722</b>	<b>99,326</b>
<b>UNEMPLOYMENT BENEFITS</b>	<b>5195</b>				
		12,680	7,000	2,000	5,000
<b>Total</b>		<b>12,680</b>	<b>7,000</b>	<b>2,000</b>	<b>5,000</b>
<b>LEGAL</b>	<b>5201</b>				
General, Prosecutor, & Labor		65,652	120,000	75,000	100,000
<b>Total</b>		<b>65,652</b>	<b>120,000</b>	<b>75,000</b>	<b>100,000</b>
<b>ADJUDICATION</b>	<b>5201-101</b>				
Administrative Law Judge		1,785	3,000	3,000	3,000
<b>Total</b>		<b>1,785</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>

<b>ADMINISTRATION</b>		<b>FY 22-23</b>	<b>AMENDED</b>	<b>FY 23-24</b>	
<b>10-10</b>	<b>ACCT #</b>	<b>AUDITED</b>	<b>FY 23-24</b>	<b>EOY</b>	<b>FY 24-25</b>
<b>AUDIT SERVICES</b>	<b>5212</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>
		33,043	35,227	35,227	35,938
<b>Total</b>		<b>33,043</b>	<b>35,227</b>	<b>35,227</b>	<b>35,938</b>
<b>PROFESSIONAL SERVICES</b>	<b>5235</b>				
Building Inspections		54,292	60,000	70,000	80,000
Accounting		30,626	39,000	39,000	40,000
Elevator Inspections		-	800	800	800
Vacant Home Maintenance		-	1,000	300	500
Cook County Health Inspections		5,400	5,000	3,500	5,000
Classification and Compensation Study					
Update		-	-	-	10,000
Consultant Engineering		-	-	-	10,000
Miscellaneous		20,473	3,500	10,000	10,000
<b>Total</b>		<b>110,791</b>	<b>109,300</b>	<b>123,600</b>	<b>156,300</b>
<b>TECHNOLOGY</b>	<b>5245</b>				
Village Website Redesign		3,735	3,735	3,735	3,735
Financial Software		12,300	14,000	12,915	13,500
Internet		8,192	11,000	10,400	11,000
Web Hosting Services		264	264	264	264
Current Tech Consulting Services		36,800	37,000	37,000	40,000
Website Annual Fee		-	840	840	840
Hardware/Software Upgrades & Renewals		34,792	60,000	60,000	100,000
Miscellaneous		-	10,000	10,000	10,000
<b>Total</b>		<b>96,083</b>	<b>136,839</b>	<b>135,154</b>	<b>179,339</b>
<b>GIS</b>	<b>5248</b>				
		2,445	25,000	25,000	25,000
<b>Total</b>		<b>2,445</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>POSTAGE</b>	<b>5250</b>				
		10,232	13,000	12,700	13,000
<b>Total</b>		<b>10,232</b>	<b>13,000</b>	<b>12,700</b>	<b>13,000</b>
<b>PRINTING</b>	<b>5260</b>				
Berkeley Connects & Miscellaneous Printing		6,529	8,000	8,000	10,000
<b>Total</b>		<b>6,529</b>	<b>8,000</b>	<b>8,000</b>	<b>10,000</b>
<b>TELEPHONE</b>	<b>5270</b>				
Village, Elevator, & Cell Phones		12,292	26,870	28,000	29,000
<b>Total</b>		<b>12,292</b>	<b>26,870</b>	<b>28,000</b>	<b>29,000</b>

<b>ADMINISTRATION</b>		<b>FY 22-23</b>	<b>AMENDED</b>	<b>FY 23-24</b>	
<b>10-10</b>	<b>ACCT #</b>	<b>AUDITED</b>	<b>FY 23-24</b>	<b>EOY</b>	<b>FY 24-25</b>
<b>CONFERENCES, TRAININGS &amp; TRAVEL</b>	<b>5300</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>
		7,712	30,000	20,000	25,000
<b>Total</b>		<b>7,712</b>	<b>30,000</b>	<b>20,000</b>	<b>25,000</b>
<b>DUES &amp; SUBSCRIPTIONS</b>	<b>5345</b>				
		5,220	6,500	6,000	7,500
<b>Total</b>		<b>5,220</b>	<b>6,500</b>	<b>6,000</b>	<b>7,500</b>
<b>BLACKBOARD CONNECT</b>	<b>5347</b>				
Blackboard Connect System		5,438	5,438	5,438	5,438
<b>Total</b>		<b>5,438</b>	<b>5,438</b>	<b>5,438</b>	<b>5,438</b>
<b>UTILITIES</b>	<b>5350</b>				
Village Hall		220	2,500	1,500	4,000
<b>Total</b>		<b>220</b>	<b>2,500</b>	<b>1,500</b>	<b>4,000</b>
<b>LIABILITY &amp; WORKERS COMP INS</b>	<b>5400</b>				
Annual Contribution		247,161	200,000	200,000	300,000
<b>Total</b>		<b>247,161</b>	<b>200,000</b>	<b>200,000</b>	<b>300,000</b>
<b>CODIFICATION</b>	<b>5410</b>				
Online Code & Updates		893	3,500	3,000	3,500
<b>Total</b>		<b>893</b>	<b>3,500</b>	<b>3,000</b>	<b>3,500</b>
<b>LEGAL NOTICES</b>	<b>5415</b>				
		2,568	3,500	2,000	3,500
<b>Total</b>		<b>2,568</b>	<b>3,500</b>	<b>2,000</b>	<b>3,500</b>
<b>WILD ANIMAL TRAPPING PROGRAM</b>	<b>5446</b>				
Contracted Trapping		5,555	7,500	7,000	7,500
<b>Total</b>		<b>5,555</b>	<b>7,500</b>	<b>7,000</b>	<b>7,500</b>

<b>ADMINISTRATION</b>		<b>FY 22-23</b>	<b>AMENDED</b>	<b>FY 23-24</b>	
<b>10-10</b>	<b>ACCT #</b>	<b>AUDITED</b>	<b>FY 23-24</b>	<b>EOY</b>	<b>FY 24-25</b>
<b>MISC. REIMBURSABLE EXPENSE</b>	<b>5465</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>
		4,443	15,000	3,000	10,000
<b>Total</b>		<b>4,443</b>	<b>15,000</b>	<b>3,000</b>	<b>10,000</b>
<b>BANK &amp; SERVICE CHARGES</b>	<b>5470</b>				
		120	200	200	200
<b>Total</b>		<b>120</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>PAYROLL PROCESSING</b>	<b>5475</b>				
		16,318	18,000	18,000	21,000
<b>Total</b>		<b>16,318</b>	<b>18,000</b>	<b>18,000</b>	<b>21,000</b>
<b>MISCELLANEOUS SUPPLIES</b>	<b>5485</b>				
		8,368	9,000	7,500	8,000
<b>Total</b>		<b>8,368</b>	<b>9,000</b>	<b>7,500</b>	<b>8,000</b>
<b>MAINTENANCE/SERVICE CONTRACTS</b>	<b>5504</b>				
Copier Lease, Maintenance, Overages		11,993	18,000	18,000	18,000
<b>Total</b>		<b>11,993</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>
<b>MAINTENANCE OF BUILDING</b>	<b>5510</b>				
HVAC Maintenance		28,695	35,000	30,000	35,000
Pest Control		424	450	450	450
Fire Alarm & Sprinkler Testing		600	1,500	2,000	2,000
Fire Extinguisher Testing		610	1,250	1,250	1,250
Roof		48	2,500	2,500	2,500
Automatic External Defibrillators		-	-	-	-
Backflow Inspection		325	800	800	800
Boiler Inspection		-	800	800	800
Elevator		-	1,700	1,700	1,700
Generator Inspection		1,078	1,500	1,500	1,500
Tornado Siren Maintenance		-	700	700	700
Garage Door Maintenance		-	2,500	2,500	2,500
Server Room A/C Unit Replacement		-	5,000	-	-
Misc.		9,696	20,000	15,000	20,000
<b>Total</b>		<b>41,476</b>	<b>73,700</b>	<b>59,200</b>	<b>69,200</b>
<b>OFFICE SUPPLIES</b>	<b>5600</b>				
		5,262	7,000	6,500	7,000
<b>Total</b>		<b>5,262</b>	<b>7,000</b>	<b>6,500</b>	<b>7,000</b>

<b>ADMINISTRATION</b>		<b>FY 22-23</b>	<b>AMENDED</b>	<b>FY 23-24</b>	
<b>10-10</b>	<b>ACCT #</b>	<b>AUDITED</b>	<b>FY 23-24</b>	<b>EOY</b>	<b>FY 24-25</b>
<b>HONORARY STREET SIGN PROGRAM</b>	<b>5705</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>
		-	200	200	200
<b>Total</b>		-	<b>200</b>	<b>200</b>	<b>200</b>
<b>CONTINGENCIES</b>	<b>5800</b>				
		7,353	7,500	5,000	7,500
<b>Total</b>		<b>7,353</b>	<b>7,500</b>	<b>5,000</b>	<b>7,500</b>
<b>CASH OVER/SHORT</b>	<b>5810</b>				
		4,654	-	-	-
<b>Total</b>		<b>4,654</b>	-	-	-
<b>CONDOLENCES</b>	<b>5820</b>				
		251	750	750	750
<b>Total</b>		<b>251</b>	<b>750</b>	<b>750</b>	<b>750</b>
<b>TAXI BOOK PROGRAM</b>	<b>5832</b>				
		1,481	1,250	1,250	1,400
<b>Total</b>		<b>1,481</b>	<b>1,250</b>	<b>1,250</b>	<b>1,400</b>
<b>TOTAL EXPENDITURES</b>		<b>1,273,774</b>	<b>1,444,051</b>	<b>1,361,996</b>	<b>1,611,337</b>
<b>TRANSFERS IN (OUT)</b>					
<b>TO CENTENNIAL FUND</b>	<b>5931</b>				
		-	(14,500)	(70,000)	(70,000)
<b>Total</b>		-	<b>(14,500)</b>	<b>(70,000)</b>	<b>(70,000)</b>
<b>TOTAL TRANSFERS IN (OUT)</b>		-	<b>(14,500)</b>	<b>(70,000)</b>	<b>(70,000)</b>

**Public Works Department**  
**Budget Footnotes**

Acct No.	Account Description	Budgeted Amount	Notes
5100	Salaries	\$239,987	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	\$39,861	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	\$2,500	Professional Services for the Public Works Department
5245	Technology	\$7,640	Internet for Public Works facility and mobile data cards.
5260	Printing	\$50	Printing costs, as needed.
5300	Conferences, Training, & Travel	\$3,000	Includes training costs, registration fees for events and conferences for member organizations, and travel (reimbursement).
5345	Dues & Subscriptions	\$1,800	Membership dues and subscriptions for various organizations.
5350	Utilities	\$1,000	Gas and electric for Public Works building beyond franchise agreement allotment.
5400	Liability & Workers Compensation Insurance	\$2,500	IRMA deductible.
5435	Rental of Equipment	\$2,000	Rental of equipment as necessary.
5504	Maintenance/Service Contracts	\$3,250	Various maintenance and service contracts.
5510	Maintenance & Repair of Building	\$18,360	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	\$20,000	Street light maintenance and repairs
5610	Miscellaneous Supplies	\$10,000	
5620	Tools and Small Equipment	\$8,000	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.
<b>PUBLIC WORKS TOTAL</b>		<b>\$645,547</b>	

<b>PUBLIC WORKS 10-20</b>	<b>ACCT #</b>	<b>AMENDE</b>		<b>FY 23-24</b>	<b>FY 24-25</b>
		<b>FY 22-23 AUDITED ACTUAL</b>	<b>D FY 23- 24 BUDGET</b>	<b>EOY ESTIMATE</b>	<b>BUDGET</b>
<b>SALARIES</b>	<b>5100</b>				
Public Works Director		50,738	53,670	53,670	55,285
Foreman		37,548	42,209	42,209	43,480
Heavy Equipment Operators (5)		103,283	138,410	138,410	141,222
<b>Total</b>		<b>191,569</b>	<b>234,289</b>	<b>234,289</b>	<b>239,987</b>
<b>OVERTIME</b>	<b>5100-140</b>				
Laborers		13,711	20,000	20,000	20,000
<b>Total</b>		<b>13,711</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>INSURANCE</b>	<b>5160-201</b>				
Dental, Health, Life		24,356	37,408	37,408	39,861
<b>Total</b>		<b>24,356</b>	<b>37,408</b>	<b>37,408</b>	<b>39,861</b>
<b>HIRING/EXAMS &amp; POST-HIRE TESTING</b>	<b>5178</b>				
		921	1,500	500	1,500
<b>Total</b>		<b>921</b>	<b>1,500</b>	<b>500</b>	<b>1,500</b>
<b>UNIFORMS</b>	<b>5185</b>				
		4,850	4,100	3,500	4,100
<b>Total</b>		<b>4,850</b>	<b>4,100</b>	<b>3,500</b>	<b>4,100</b>
<b>PROFESSIONAL SERVICES</b>	<b>5235</b>				
Engineering		7,836	1,500	500	2,500
<b>Total</b>		<b>7,836</b>	<b>1,500</b>	<b>500</b>	<b>2,500</b>
<b>TECHNOLOGY</b>	<b>5245</b>				
		3,263	7,460	7,640	7,640
<b>Total</b>		<b>3,263</b>	<b>7,460</b>	<b>7,640</b>	<b>7,640</b>
<b>PRINTING</b>	<b>5260</b>				
		-	50	50	50
<b>Total</b>		<b>-</b>	<b>50</b>	<b>50</b>	<b>50</b>

PUBLIC WORKS 10-20	ACCT #	AMENDE		FY 23-24 EOY ESTIMATE	FY 24-25 BUDGET
		FY 22-23 AUDITED ACTUAL	D FY 23- 24 BUDGET		
<b>CONFERENCES, TRAININGS &amp; TRAVEL</b>	<b>5300</b>				
		225	2,000	3,000	3,000
<b>Total</b>		<b>225</b>	<b>2,000</b>	<b>3,000</b>	<b>3,000</b>
<b>DUES &amp; SUBSCRIPTIONS</b>	<b>5345</b>				
American Public Works Association		83	100	230	250
Illinois Public Works Mutual Aid Network		-	100	100	150
Weather Forecast Service		1,170	1,200	1,250	1,400
<b>Total</b>		<b>1,253</b>	<b>1,400</b>	<b>1,580</b>	<b>1,800</b>
<b>UTILITIES</b>	<b>5350</b>				
		247	500	1,000	1,000
<b>Total</b>		<b>247</b>	<b>500</b>	<b>1,000</b>	<b>1,000</b>
<b>LIABILITY &amp; WORKERS COMP INS</b>	<b>5400</b>				
		5,343	2,500	3,000	2,500
<b>Total</b>		<b>5,343</b>	<b>2,500</b>	<b>3,000</b>	<b>2,500</b>
<b>RENTAL OF EQUIPMENT</b>	<b>5435</b>				
		1,791	1,000	1,000	2,000
<b>Total</b>		<b>1,791</b>	<b>1,000</b>	<b>1,000</b>	<b>2,000</b>
<b>MAINT/SERVICE CONTRACTS</b>	<b>5504</b>				
Door System Maintenance Contract		-	1,750	1,750	1,750
JULIE		2,440	1,500	1,500	1,500
<b>Total</b>		<b>2,440</b>	<b>3,250</b>	<b>3,250</b>	<b>3,250</b>
<b>MAINTENANCE OF BUILDING</b>	<b>5510</b>				
Fire Alarm		-	1,200	400	1,200
CO/NO2		3,230	1,440	1,440	1,440
Sprinkler		260	720	720	720
Miscellaneous		32,701	10,000	8,100	15,000
<b>Total</b>		<b>36,191</b>	<b>13,360</b>	<b>10,660</b>	<b>18,360</b>
<b>MAINT &amp; REPAIR OF VEHICLES</b>	<b>5520</b>				
		24,787	25,000	25,000	25,000
<b>Total</b>		<b>24,787</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>

PUBLIC WORKS 10-20	ACCT #	AMENDE		FY 23-24 EOY ESTIMATE	FY 24-25 BUDGET
		FY 22-23 AUDITED ACTUAL	D FY 23- 24 BUDGET		
<b>MAINT &amp; REPAIR OF EQUIPMENT</b>	<b>5525</b>				
		2,089	2,000	1,500	2,000
<b>Total</b>		<b>2,089</b>	<b>2,000</b>	<b>1,500</b>	<b>2,000</b>
<b>TREE TRIMMING &amp; STUMP REMOVAL</b>	<b>5560</b>				
		182,628	100,000	100,000	100,000
<b>Total</b>		<b>182,628</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>STREET REPAIRS &amp; MAINTENANCE</b>	<b>5572</b>				
Street, Sidewalk, Curb Repair/Painting		19,108	15,000	12,000	15,000
<b>Total</b>		<b>19,108</b>	<b>15,000</b>	<b>12,000</b>	<b>15,000</b>
<b>STREET LIGHT REPAIRS</b>	<b>5577</b>				
		14,324	25,000	15,000	20,000
<b>Total</b>		<b>14,324</b>	<b>25,000</b>	<b>15,000</b>	<b>20,000</b>
<b>MISCELLANEOUS SUPPLIES</b>	<b>5610</b>				
		8,935	8,500	8,500	10,000
<b>Total</b>		<b>8,935</b>	<b>8,500</b>	<b>8,500</b>	<b>10,000</b>
<b>TOOLS &amp; SMALL EQUIPMENT</b>	<b>5620</b>				
Miscellaneous Equipment		3,908	10,000	9,000	8,000
<b>Total</b>		<b>3,908</b>	<b>10,000</b>	<b>9,000</b>	<b>8,000</b>
<b>FUEL</b>	<b>5630</b>				
		25,894	28,000	25,000	28,000
<b>Total</b>		<b>25,894</b>	<b>28,000</b>	<b>25,000</b>	<b>28,000</b>
<b>SALT</b>	<b>5635</b>				
		14,948	40,000	20,000	40,000
<b>Total</b>		<b>14,948</b>	<b>40,000</b>	<b>20,000</b>	<b>40,000</b>
<b>LANDSCAPING</b>	<b>5700</b>				
Landscaping Contract & Beautification		33,267	40,000	40,000	40,000
<b>Total</b>		<b>33,267</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>FORESTRY</b>	<b>6640</b>				
		9,760	10,000	10,000	10,000
<b>Total</b>		<b>9,760</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>TOTAL EXPENDITURES</b>		<b>633,644</b>	<b>627,801</b>	<b>587,361</b>	<b>645,547</b>

**Police Department**  
**Budget Footnotes**

<b>Acct No.</b>	<b>Account Description</b>	<b>Budgeted Amount</b>	<b>Notes</b>
<b>5100</b>	<b>Salaries</b>	<b>\$2,012,014</b>	Includes Police Chief, Deputy Chief, 4 Commanders, 12 Full-time Officers, 6 Part-time Officers, 1 Full-time Records Clerks, and Property Maintenance Coordinator.
<b>5100-146</b>	<b>Overtime</b>	<b>\$120,000</b>	Overtime costs for employees
<b>5160</b>	<b>Insurance</b>	<b>\$314,324</b>	Include dental, health, vision, and life insurance for qualified employees.
<b>5175</b>	<b>Hiring/Examinations</b>	<b>\$10,000</b>	Includes hiring and examinations, written exams, and drug screenings.
<b>5182</b>	<b>Uniforms</b>	<b>\$50,000</b>	Yearly uniforms allowance for current and new staff
<b>5235</b>	<b>Professional Services</b>	<b>\$140,100</b>	Contracted dispatch service through Cook County.
<b>5245</b>	<b>Technology</b>	<b>\$90,000</b>	Lineup software annual fee, evidence software and equipment, scheduling software and other miscellaneous costs.
<b>5260</b>	<b>Printing</b>	<b>\$5,000</b>	Printing of legal file jackets and tickets.
<b>5270</b>	<b>Telephone</b>	<b>\$4,500</b>	Cook County T1 data line.
<b>5275</b>	<b>Communications Equipment</b>	<b>\$5,000</b>	Purchase of replacement radios, radio license, and repairs.
<b>5300</b>	<b>Conferences and Training</b>	<b>\$30,000</b>	Training costs, registration fees for events and conferences for member organizations, as well as travel (reimbursement).
<b>5340</b>	<b>Tuition Reimbursement</b>	<b>\$0</b>	Employee tuition reimbursement costs.
<b>5345</b>	<b>Dues &amp; Subscriptions</b>	<b>\$7,375</b>	Membership dues and subscriptions for various organizations.
<b>5400</b>	<b>Liability &amp; Workers Compensation Insurance</b>	<b>\$2,500</b>	IRMA deductible.
<b>5431</b>	<b>Code Enforcement Supplies</b>	<b>\$10,000</b>	Implementation costs for Village Crime Free Housing Program.
<b>5445</b>	<b>Animal Control</b>	<b>\$1,200</b>	Annual contract with Magnificent Mutts.
<b>5520</b>	<b>Maintenance &amp; Repair of Vehicles</b>	<b>\$40,000</b>	Maintenance, repair and supplies, and cost of striping and transferring equipment to new vehicles.
<b>5525</b>	<b>Maintenance &amp; Repair of Equipment</b>	<b>\$4,000</b>	Includes ISPAN annual fee and other miscellaneous maintenance.
<b>5600</b>	<b>Office Supplies</b>	<b>\$3,500</b>	Printing forms, office supplies, tickets, and files.
<b>5610</b>	<b>Miscellaneous Supplies</b>	<b>\$5,000</b>	Includes fingerprinting supplies, batteries, and promotional stickers.
<b>5630</b>	<b>Fuel</b>	<b>\$70,000</b>	Fuel for Police Department vehicles.
<b>5670</b>	<b>Range Rental &amp; Supplies</b>	<b>\$9,000</b>	Range rental and supply costs.
<b>5850</b>	<b>Miscellaneous Prisoner Supplies</b>	<b>\$1,000</b>	Prisoner meals and supplies.
<b>6000</b>	<b>Vehicle Equipment</b>	<b>\$5,000</b>	DVR system and miscellaneous items.
<b>6650</b>	<b>Miscellaneous Equipment</b>	<b>\$5,000</b>	Intoxilizer machine, PBT, and drug testing/ET supplies.
<b>POLICE TOTAL</b>		<b>\$2,944,513</b>	

**POLICE DEPARTMENT  
10-21**

		<b>FY 22-23 AUDITED ACTUAL</b>	<b>AMENDED FY 23-24 BUDGET</b>	<b>FY 23-24 EOY ESTIMATE</b>	<b>FY 24-25 BUDGET</b>
	<b>ACCT #</b>				
<b>SALARIES</b>	<b>5100</b>				
Public Safety Director		141,465	144,100	144,100	148,423
Deputy Chief		115,160	120,527	120,527	125,352
Commander (4)		435,193	438,538	438,538	453,418
Police Officers (12)		959,685	1,041,018	1,041,018	1,064,756
PT Police Officers (5)		48,843	104,297	104,297	107,415
Records Intern		59,641	62,415	62,415	26,925
Property Maintenance Coordinator		50,236	55,524	55,524	57,181
Crossing Guard		33,550	28,040	28,040	28,544
<b>Total</b>		<b>1,843,773</b>	<b>1,994,459</b>	<b>1,994,459</b>	<b>2,012,014</b>
<b>OVERTIME</b>	<b>5100-152</b>				
Police Officers		146,273	80,000	120,000	120,000
Records Clerk		-	500	-	-
<b>Total</b>		<b>146,273</b>	<b>80,500</b>	<b>120,000</b>	<b>120,000</b>
<b>INSURANCE</b>	<b>5160-201</b>				
Dental, Health, Life		293,821	295,231	295,231	314,324
<b>Total</b>		<b>293,821</b>	<b>295,231</b>	<b>295,231</b>	<b>314,324</b>
<b>POLICE PENSION CONTRIBUTION</b>	<b>5169</b>				
<b>Total</b>		-	-	-	-
<b>HIRING/EXAMS &amp; POST-HIRE TESTING</b>	<b>5175</b>				
<b>Total</b>		<b>11,481</b>	<b>10,000</b>	<b>6,000</b>	<b>10,000</b>
<b>UNIFORMS</b>	<b>5182</b>				
<b>Total</b>		<b>26,306</b>	<b>50,000</b>	<b>30,000</b>	<b>50,000</b>

**POLICE DEPARTMENT  
10-21**

		<b>FY 22-23 AUDITED ACTUAL</b>	<b>AMENDED FY 23-24 BUDGET</b>	<b>FY 23-24 EOY ESTIMATE</b>	<b>FY 24-25 BUDGET</b>
<b>PROFESSIONAL SERVICES</b>	<b>5235</b>				
Vehicle & Body Cameras		43,750	50,000	45,000	50,000
Contracted Dispatch Service		68,321	75,000	75,000	75,000
Lexi-Pol		11,235	12,000	12,000	12,000
Lexi Nexis		564	600	600	600
Miscellaneous		5,694	2,500	2,500	2,500
<b>Total</b>		<b>129,564</b>	<b>140,100</b>	<b>135,100</b>	<b>140,100</b>
<b>TECHNOLOGY</b>	<b>5245</b>				
Evidence Software		449	2,000	2,000	2,000
License Plate Readers		-	-	-	27,500
Vehicle & Body Camera Maintenance		26,325	30,000	30,000	30,000
Scheduling Software		2,352	2,500	2,500	2,500
Equipment for Evidence Software		5,159	2,500	2,500	2,500
E-Ticket System Maintenance		17,707	20,000	20,000	15,000
Power DMS		-	-	-	4,000
Miscellaneous		4,541	6,500	6,500	6,500
<b>Total</b>		<b>56,533</b>	<b>63,500</b>	<b>63,500</b>	<b>90,000</b>
<b>PRINTING</b>	<b>5260</b>				
		8,970	6,000	5,000	5,000
<b>Total</b>		<b>8,970</b>	<b>6,000</b>	<b>5,000</b>	<b>5,000</b>
<b>TELEPHONE</b>	<b>5270</b>				
County T-1 Data Line		-	4,500	4,500	4,500
<b>Total</b>		<b>-</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>COMMUNICATION EQUIPMENT</b>	<b>5275</b>				
Radio License, Repairs, & other Misc.		-	5,000	3,000	5,000
<b>Total</b>		<b>-</b>	<b>5,000</b>	<b>3,000</b>	<b>5,000</b>
<b>CONFERENCES, TRAININGS &amp; TRAVEL</b>	<b>5300</b>				
		19,933	35,000	22,500	30,000
<b>Total</b>		<b>19,933</b>	<b>35,000</b>	<b>22,500</b>	<b>30,000</b>
<b>TUITION REIMBURSEMENT</b>	<b>5340</b>				
		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**POLICE DEPARTMENT  
10-21**

		<b>FY 22-23</b>	<b>AMENDED</b>	<b>FY 23-24</b>	<b>FY 24-25</b>
	<b>ACCT #</b>	<b>AUDITED</b>	<b>FY 23-24</b>	<b>EOY</b>	<b>FY 24-25</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>
<b>DUES &amp; SUBSCRIPTIONS</b>	<b>5345</b>				
IL Law Enforcement Alarm		120	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		575	300	300	500
Leads-On-Line		1,968	2,000	2,100	2,100
WESTAF Crash Team		-	5,000	-	-
WESTAF Warrant Team		-	-	-	-
Miscellaneous		1,380	1,500	1,500	1,500
<b>Total</b>		<b>6,293</b>	<b>12,075</b>	<b>7,175</b>	<b>7,375</b>
<b>LIABILITY &amp; WORKERS COMP INS</b>	<b>5400</b>				
		5,180	2,500	4,000	2,500
<b>Total</b>		<b>5,180</b>	<b>2,500</b>	<b>4,000</b>	<b>2,500</b>
<b>CODE ENFORCEMENT SUPPLIES</b>	<b>5431</b>				
Crime Free Housing Program		-	10,000	9,000	10,000
<b>Total</b>		<b>-</b>	<b>10,000</b>	<b>9,000</b>	<b>10,000</b>
<b>ANIMAL CONTROL</b>	<b>5445</b>				
		1,200	1,200	1,200	1,200
<b>Total</b>		<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
<b>MAINT. &amp; REPAIR OF VEHICLES</b>	<b>5520</b>				
		32,309	30,000	40,000	40,000
<b>Total</b>		<b>32,309</b>	<b>30,000</b>	<b>40,000</b>	<b>40,000</b>
<b>MAINT. &amp; REPAIR OF EQUIPMENT</b>	<b>5525</b>				
Alerts, IWAN, Bulletins		4,586	5,500	5,500	-
Radios		-	2,500	1,500	2,500
Miscellaneous		-	1,500	1,000	1,500
<b>Total</b>		<b>4,586</b>	<b>9,500</b>	<b>8,000</b>	<b>4,000</b>
<b>OFFICE SUPPLIES</b>	<b>5600</b>				
		965	3,500	2,500	3,500
<b>Total</b>		<b>965</b>	<b>3,500</b>	<b>2,500</b>	<b>3,500</b>
<b>MISCELLANEOUS SUPPLIES</b>	<b>5610</b>				
		5,109	5,000	4,600	5,000
<b>Total</b>		<b>5,109</b>	<b>5,000</b>	<b>4,600</b>	<b>5,000</b>
<b>FUEL</b>	<b>5630</b>				
		61,363	70,000	55,000	70,000
<b>Total</b>		<b>61,363</b>	<b>70,000</b>	<b>55,000</b>	<b>70,000</b>

<b>POLICE DEPARTMENT</b>		<b>FY 22-23</b>	<b>AMENDED</b>	<b>FY 23-24</b>	
<b>10-21</b>		<b>AUDITED</b>	<b>FY 23-24</b>	<b>EOY</b>	<b>FY 24-25</b>
	<b>ACCT #</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>
<b>RANGE RENTAL &amp; SUPPLIES</b>	<b>5670</b>				
Range Rental		-	4,000	4,000	4,000
Taser Units and Cartridge Subscription		-	2,500	2,500	2,500
Supplies		750	2,500	1,500	2,500
<b>Total</b>		<b>750</b>	<b>9,000</b>	<b>8,000</b>	<b>9,000</b>
<b>CROSSING GUARD SUPPLIES</b>	<b>5679</b>				
		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PRISONER SUPPLIES</b>	<b>5850</b>				
		178	500	1,000	1,000
<b>Total</b>		<b>178</b>	<b>500</b>	<b>1,000</b>	<b>1,000</b>
<b>VEHICLE EQUIPMENT</b>	<b>6000</b>				
		990	5,000	4,000	5,000
<b>Total</b>		<b>990</b>	<b>5,000</b>	<b>4,000</b>	<b>5,000</b>
<b>MISCELLANEOUS EQUIPMENT</b>	<b>6650</b>				
		4,621	5,000	4,000	5,000
<b>Total</b>		<b>4,621</b>	<b>5,000</b>	<b>4,000</b>	<b>5,000</b>
<b>TOTAL EXPENDITURES</b>		<b>2,660,198</b>	<b>2,847,565</b>	<b>2,827,765</b>	<b>2,944,513</b>

**Fire Department**  
**Budget Footnotes**

<b>Acct No.</b>	<b>Account Description</b>	<b>Budgeted Amount</b>	<b>Notes</b>
5100	Salaries	\$927,892	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	\$6,000	Employment, annual physicals, and random drug & alcohol testing.
5182	Uniforms	\$5,000	Uniform costs for employees.
5235	Professional Services	\$105,000	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	\$13,770	Membership dues and subscriptions for various organizations.
5400	Liability & Workers Compensation Insurance	\$2,500	IRMA deductible.
5410	GEMT Ambulance State Reimbursement	\$75,000	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	\$50,000	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.
<b>FIRE TOTAL</b>		<b>\$1,252,262</b>	

<b>FIRE DEPARTMENT 10-22</b>		<b>FY 22-23 AUDITED ACTUAL</b>	<b>AMENDED FY 23-24 BUDGET</b>	<b>FY 23-24 EOY ESTIMATE</b>	<b>FY 24-25 BUDGET</b>
	<b>ACCT #</b>				
<b>SALARIES</b>					
	<b>5100</b>				
Fire Chief		-	-	-	-
Deputy Fire Chief		37,618	40,465	40,465	41,679
Assistant Fire Chief/Fire Inspector		-	-	-	-
Firefighters/Paramedics		840,701	856,860	856,860	886,213
<b>Total</b>		<b>878,319</b>	<b>897,325</b>	<b>897,325</b>	<b>927,892</b>
<b>OVERTIME</b>					
	<b>5100-191</b>				
Firefighters/Paramedics		-	-	-	20,000
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>
<b>INSURANCE</b>					
	<b>5160-201</b>				
Dental, Health, Life		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>HIRING/EXAMS &amp; POST-HIRE TESTING</b>					
	<b>5180</b>				
		3,287	5,000	5,500	6,000
<b>Total</b>		<b>3,287</b>	<b>5,000</b>	<b>5,500</b>	<b>6,000</b>
<b>UNIFORMS</b>					
	<b>5182</b>				
		3,486	6,000	3,000	5,000
<b>Total</b>		<b>3,486</b>	<b>6,000</b>	<b>3,000</b>	<b>5,000</b>
<b>PROFESSIONAL SERVICES</b>					
	<b>5235</b>				
Contracted Dispatch Service		44,946	82,000	82,000	85,000
Paramedic Billing Services		39,281	20,000	20,000	20,000
<b>Total</b>		<b>84,227</b>	<b>102,000</b>	<b>102,000</b>	<b>105,000</b>
<b>TECHNOLOGY</b>					
	<b>5245</b>				
		7,138	15,000	15,000	15,000
<b>Total</b>		<b>7,138</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>PRINTING</b>					
	<b>5260</b>				
		170	100	50	100
<b>Total</b>		<b>170</b>	<b>100</b>	<b>50</b>	<b>100</b>
<b>CONFERENCES, TRAININGS &amp; TRAVEL</b>					
	<b>5300</b>				
Other Conference, Training, and Travel		829	2,500	2,500	2,500
Luncheons		-	1,000	1,000	1,000
<b>Total</b>		<b>829</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>DUES &amp; SUBSCRIPTIONS</b>					
	<b>5345</b>				
NFPA membership		-	175	175	175
IL Fire Inspectors Assoc.		75	100	100	100
IL Fire Chiefs Assoc.		145	200	200	200
Metro Fire Chiefs Assoc.		-	120	120	120
MABAS Div 20		7,000	7,000	7,000	7,000
NORCOMM		5,040	5,040	6,100	6,100
Magazines		-	100	-	-
Misc.		-	300	75	75
<b>Total</b>		<b>12,260</b>	<b>13,035</b>	<b>13,770</b>	<b>13,770</b>
<b>LIABILITY &amp; WORKERS COMP INS</b>					
	<b>5400</b>				
		2,500	2,500	2,500	2,500
<b>Total</b>		<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>

<b>FIRE DEPARTMENT 10-22</b>	<b>ACCT #</b>	<b>FY 22-23 AUDITED ACTUAL</b>	<b>AMENDED FY 23-24 BUDGET</b>	<b>FY 23-24 EOY ESTIMATE</b>	<b>FY 24-25 BUDGET</b>
<b>GEMT AMBULANCE STATE REIM.</b>	<b>5410</b>				
		234,319	35,000	30,000	75,000
<b>Total</b>		<b>234,319</b>	<b>35,000</b>	<b>30,000</b>	<b>75,000</b>
<b>MAINT/SERVICE CONTRACTS</b>	<b>5504</b>				
		5,153	7,000	5,000	7,000
<b>Total</b>		<b>5,153</b>	<b>7,000</b>	<b>5,000</b>	<b>7,000</b>
<b>MAINT. &amp; REPAIR OF VEHICLES</b>	<b>5520</b>				
		38,578	60,000	45,000	50,000
<b>Total</b>		<b>38,578</b>	<b>60,000</b>	<b>45,000</b>	<b>50,000</b>
<b>MAINT. &amp; REPAIR OF EQUIPMENT</b>	<b>5525</b>				
		2,119	5,000	4,000	5,000
<b>Total</b>		<b>2,119</b>	<b>5,000</b>	<b>4,000</b>	<b>5,000</b>
<b>OFFICE SUPPLIES</b>	<b>5600</b>				
		3,098	2,000	2,500	2,000
<b>Total</b>		<b>3,098</b>	<b>2,000</b>	<b>2,500</b>	<b>2,000</b>
<b>MISCELLANEOUS SUPPLIES</b>	<b>5610</b>				
		6,489	6,500	6,000	6,500
<b>Total</b>		<b>6,489</b>	<b>6,500</b>	<b>6,000</b>	<b>6,500</b>
<b>FUEL</b>	<b>5630</b>				
		9,440	10,000	9,000	10,000
<b>Total</b>		<b>9,440</b>	<b>10,000</b>	<b>9,000</b>	<b>10,000</b>
<b>EMS SUPPLIES</b>	<b>5652</b>				
		5,096	8,000	5,000	8,000
<b>Total</b>		<b>5,096</b>	<b>8,000</b>	<b>5,000</b>	<b>8,000</b>
<b>EVENTS</b>	<b>5740</b>				
Fire Prevention Week		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SAFETY EQUIPMENT</b>	<b>6650</b>				
		5,095	10,000	7,000	10,000
<b>Total</b>		<b>5,095</b>	<b>10,000</b>	<b>7,000</b>	<b>10,000</b>
<b>TOTAL EXPENDITURES</b>		<b>1,301,603</b>	<b>1,187,960</b>	<b>1,156,145</b>	<b>1,272,262</b>

**Fire & Police Commission**  
**Budget Footnotes**

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

**FIRE & POLICE  
COMMISSION  
10-23**

		<b>FY 22-23 AUDITED ACTUAL</b>	<b>AMENDED FY 23-24 BUDGET</b>	<b>FY 23-24 EOY ESTIMATE</b>	<b>FY 24-25 BUDGET</b>
	<b>ACCT #</b>				
<b>COMMISSION MEMBERS</b>	<b>5155</b>				
Board of Fire & Police					
Commissioners Stipend		-	-	-	-
<b>Total</b>		-	-	-	-
<b>LEGAL</b>	<b>5201</b>				
		-	-	-	-
<b>Total</b>		-	-	-	-
<b>PROFESSIONAL SERVICES</b>	<b>5235</b>				
		-	-	-	-
<b>Total</b>		-	-	-	-
<b>TESTING</b>	<b>5315</b>				
		350	4,000	4,000	4,000
<b>Total</b>		<b>350</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>DUES &amp; SUBSCRIPTIONS</b>	<b>5345</b>				
IL Fire and Police Commission		375	375	375	375
<b>Total</b>		<b>375</b>	<b>375</b>	<b>375</b>	<b>375</b>
<b>TOTAL EXPENDITURES</b>		<b>725</b>	<b>4,375</b>	<b>4,375</b>	<b>4,375</b>

**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 5.35%. This is an optional phase-in rate. The FICA employer contribution is 7.65%. The employees pay a matching amount.

<b>Acct No.</b>	<b>Account Description</b>	<b>Budgeted Amount</b>	<b>Notes</b>
<b>4001</b>	<b>Property Taxes</b>	<b>\$375,000</b>	
<b>4155</b>	<b>Personal Property Replacement Tax</b>	<b>\$90,000</b>	The IMRF fund receives 18.3% of the Village's Personal Property Replacement Tax (PPRT) amount every year.
<b>4611</b>	<b>Interest Income</b>	<b>\$300</b>	
<b>REVENUE TOTAL</b>		<b>\$465,300</b>	
<b>5165</b>	<b>Employer Contributions - OASDI</b>	<b>\$281,905</b>	Expenses are estimated to be 7.65% of related salaries (6.2% for Social Security Tax and 1.45% for Medicare).
<b>5167</b>	<b>Employer Contributions - IMRF</b>	<b>\$90,237</b>	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.
<b>EXPENDITURE TOTAL</b>		<b>\$372,142</b>	
<b>4920</b>	<b>Water Fund Transfer</b>	<b>\$27,056</b>	Transfers to IMRF from Water to support the IMRF & FICA costs for the Administration and Public Works department.
<b>4930</b>	<b>Sewer Fund Transfer</b>	<b>\$27,056</b>	Transfers to IMRF from Sewer to support the IMRF & FICA costs for the Administration and Public Works department.
<b>TRANSFER TOTAL</b>		<b>\$54,112</b>	
<b>IMRF TOTAL</b>		<b>\$147,270</b>	

IMRF & FICA FUND 15		AMENDE			FY 24-25 BUDGET
		FY 22-23 AUDITED ACTUAL	D FY 23- 24 BUDGET	FY 23-24 EOY ESTIMATE	
ACCT #					
<b>REVENUES</b>					
<b>PROPERTY TAXES</b>	<b>4001</b>				
		483,556	400,000	395,000	375,000
<b>Total</b>		<b>483,556</b>	<b>400,000</b>	<b>395,000</b>	<b>375,000</b>
<b>IL PER. PROP. REPLACEMENT TAX</b>	<b>4155</b>				
		115,461	82,167	82,167	90,000
<b>Total</b>		<b>115,461</b>	<b>82,167</b>	<b>82,167</b>	<b>90,000</b>
<b>INTEREST INCOME</b>	<b>4611</b>				
		12,616	700	300	300
<b>Total</b>		<b>12,616</b>	<b>700</b>	<b>300</b>	<b>300</b>
<b>TOTAL REVENUES</b>		<b>611,633</b>	<b>482,867</b>	<b>477,467</b>	<b>465,300</b>
<b>EXPENSES</b>					
<b>EMPLOYER - FICA</b>	<b>5165</b>				
		289,631	278,291	278,291	281,905
<b>Total</b>		<b>289,631</b>	<b>278,291</b>	<b>278,291</b>	<b>281,905</b>
<b>EMPLOYER - IMRF</b>	<b>5167</b>				
		113,383	100,508	100,508	90,237
<b>Total</b>		<b>113,383</b>	<b>100,508</b>	<b>100,508</b>	<b>90,237</b>
<b>TOTAL EXPENDITURES</b>		<b>403,014</b>	<b>378,799</b>	<b>378,799</b>	<b>372,142</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>208,619</b>	<b>104,068</b>	<b>98,668</b>	<b>93,158</b>
<b>TRANSFERS IN (OUT)</b>					
<b>WATER FUND</b>	<b>4920</b>				
		26,385	27,415	27,415	27,056
<b>Total</b>		<b>26,385</b>	<b>27,415</b>	<b>27,415</b>	<b>27,056</b>
<b>SEWER FUND</b>	<b>4930</b>				
		26,385	27,415	27,415	27,056
<b>Total</b>		<b>26,385</b>	<b>27,415</b>	<b>27,415</b>	<b>27,056</b>
<b>TOTAL TRANSFERS IN (OUT)</b>		<b>52,770</b>	<b>54,830</b>	<b>54,830</b>	<b>54,112</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS</b>		<b>261,389</b>	<b>158,898</b>	<b>153,498</b>	<b>147,270</b>

**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.*

<b>Acct No.</b>	<b>Account Description</b>	<b>Budgeted Amount</b>	<b>Notes</b>
<b>4008</b>	<b>Utility Tax Revenue</b>	<b>\$0</b>	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.
<b>4611</b>	<b>Interest</b>	<b>\$1,000</b>	
<b>4706</b>	<b>Interest on CD</b>	<b>\$7,200</b>	
<b>REVENUE TOTAL</b>		<b>\$8,200</b>	
<b>5931</b>	<b>Centennial Fund</b>	<b>\$0</b>	Transfer to Centennial Fund.
<b>5938</b>	<b>Capital Projects Fund</b>	<b>\$0</b>	Transfer for capital improvements.
<b>5940</b>	<b>Debt Service</b>	<b>\$0</b>	Transfer to Debt Service Fund to cover Annual GO Bond Payment.
<b>TRANSFER TOTAL</b>		<b>\$0</b>	
<b>UTILITY FUND TOTAL</b>		<b>\$8,200</b>	

<b>UTILITY TAX FUND 21</b>	<b>ACCT #</b>	<b>FY 22-23 AUDITED ACTUAL</b>	<b>AMENDED FY 23-24 BUDGET</b>	<b>FY 23-24 EOY ESTIMATE</b>	<b>FY 24-25 BUDGET</b>
<b>REVENUES</b>					
<b>UTILITY TAX</b>	<b>4008</b>	-	-	-	-
<b>Total</b>		-	-	-	-
<b>INTEREST</b>	<b>4611</b>	18,438	1,000	(15,000)	1,000
<b>Total</b>		<b>18,438</b>	<b>1,000</b>	<b>(15,000)</b>	<b>1,000</b>
<b>INTEREST ON CD</b>	<b>4706</b>	7,365	7,000	7,200	7,200
<b>Total</b>		<b>7,365</b>	<b>7,000</b>	<b>7,200</b>	<b>7,200</b>
<b>TOTAL REVENUES</b>		<b>25,803</b>	<b>8,000</b>	<b>(7,800)</b>	<b>8,200</b>
<b>EXPENSES</b>					
<b>VILLAGE ROAD PROGRAM ENGINEERING</b>	<b>6441</b>	-	-	-	-
<b>Total</b>		-	-	-	-
<b>TOTAL EXPENDITURES</b>		-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>25,803</b>	<b>8,000</b>	<b>(7,800)</b>	<b>8,200</b>
<b>TRANSFERS IN (OUT) TO CENTENNIAL FUND</b>	<b>5931</b>	-	(30,000)	(30,000)	-
<b>Total</b>		-	<b>(30,000)</b>	<b>(30,000)</b>	-
<b>TO CAPITAL PROJECTS FUND</b>	<b>5938</b>	(250,000)	-	-	-
<b>Total</b>		<b>(250,000)</b>	-	-	-
<b>TO DEBT SERVICE</b>	<b>5940</b>	(175,000)	(170,000)	-	-
<b>Total</b>		<b>(175,000)</b>	<b>(170,000)</b>	-	-
<b>TOTAL TRANSFERS IN (OUT)</b>		<b>(425,000)</b>	<b>(200,000)</b>	<b>(30,000)</b>	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS</b>		<b>(399,197)</b>	<b>(192,000)</b>	<b>(37,800)</b>	<b>8,200</b>

**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.

<b>Acct No.</b>	<b>Account Description</b>	<b>Budgeted Amount</b>	<b>Notes</b>
4443	Refuse Revenue	\$473,157	Currently the rate will be \$22.96 per month per household. Refuse revenue is based on approximately 1,663 users.
4444	Penalties	\$20,000	Penalty rate of refuse billings.
<b>REVENUE TOTAL</b>		<b>\$493,157</b>	
5245	Technology	\$3,000	Springbrook software.
5370	Collection by Contractor	\$473,157	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	\$6,000	Disposal costs for wood chips and leaf removal.
<b>EXPENDITURE TOTAL</b>		<b>\$488,157</b>	
<b>REFUSE FUND TOTAL</b>		<b>\$5,000</b>	

<b>REFUSE FUND FUND 23</b>	<b>ACCT #</b>	<b>FY 22-23 AUDITED ACTUAL</b>	<b>AMENDE D FY 23- 24</b>	<b>FY 23-24 EOY ESTIMATE</b>	<b>FY 24-25 BUDGET</b>
<b>REVENUES</b>					
<b>REFUSE REVENUE</b>	<b>4443</b>				
		458,042	459,387	460,000	473,157
<b>Total</b>		<b>458,042</b>	<b>459,387</b>	<b>460,000</b>	<b>473,157</b>
<b>PENALTIES</b>	<b>4444</b>				
		19,247	22,000	19,500	20,000
<b>Total</b>		<b>19,247</b>	<b>22,000</b>	<b>19,500</b>	<b>20,000</b>
<b>TOTAL REVENUES</b>		<b>477,289</b>	<b>481,387</b>	<b>479,500</b>	<b>493,157</b>
<b>EXPENSES</b>					
<b>TECHNOLOGY</b>	<b>5245</b>				
		2,460	2,750	2,750	3,000
<b>Total</b>		<b>2,460</b>	<b>2,750</b>	<b>2,750</b>	<b>3,000</b>
<b>COLLECTION BY CONTRACTOR</b>	<b>5370</b>				
		452,951	458,190	458,190	473,157
<b>Total</b>		<b>452,951</b>	<b>458,190</b>	<b>458,190</b>	<b>473,157</b>
<b>FUEL SURCHARGE</b>	<b>5370-100</b>				
		400	1,000	1,000	1,000
<b>Total</b>		<b>400</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>RECYCLING SURCHARGE</b>	<b>5370-200</b>				
		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REFUSE STICKER PURCHASES</b>	<b>5371</b>				
		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ROLL-OFF CARTAGE CHARGE</b>	<b>5372</b>				
		7,972	5,000	5,000	5,000
<b>Total</b>		<b>7,972</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>DUMPING CHARGE</b>	<b>5455</b>				
		5,940	7,500	5,000	6,000
<b>Total</b>		<b>5,940</b>	<b>7,500</b>	<b>5,000</b>	<b>6,000</b>
<b>TOTAL EXPENDITURES</b>		<b>469,723</b>	<b>474,440</b>	<b>471,940</b>	<b>488,157</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>7,566</b>	<b>6,947</b>	<b>7,560</b>	<b>5,000</b>

**Opioid Settlement Fund**  
**Budget Footnotes**

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

<b>Acct No.</b>	<b>Account Description</b>	<b>Budgeted Amount</b>	<b>Notes</b>
<b>1150</b>	<b>Grant Receivable</b>	<b>\$0</b>	
<b>4611</b>	<b>Opioid Settlement Revenue</b>	<b>\$600</b>	
<b>REVENUE TOTAL</b>		<b>\$600</b>	
<b>5300</b>	<b>Training</b>	<b>\$0</b>	Training
<b>EXPENDITURE TOTAL</b>		<b>\$0</b>	
<b>OPIOID SETTLEMENT FUND TOTAL</b>		<b>\$600</b>	

**OPIOID SETTLEMENT FUND  
FUND 24**

	ACCT #	FY 22-23 AUDITED ACTUAL	AMEND ED FY 23- 24 BUDGET	FY 23-24 EOY ESTIMATE	FY 24-25 BUDGET
<b>REVENUES</b>					
<b>GRANT RECEIVABLE</b>	<b>1150</b>				
<b>Total</b>		-	-	-	-
<b>OPIOID SETTLEMENT REVENUE</b>	<b>4611</b>				
<b>Total</b>		-	-	634	600
<b>TOTAL REVENUES</b>		-	-	<b>634</b>	<b>600</b>
<b>EXPENSES</b>					
<b>TRAINING</b>	<b>5300</b>				
<b>Total</b>		-	-	-	-
<b>TOTAL EXPENDITURES</b>		-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		-	-	<b>634</b>	<b>600</b>

**Metra Fund**  
**Budget Footnotes**

<b>Acct No.</b>	<b>Account Description</b>	<b>Budgeted Amount</b>	<b>Notes</b>
<b>4450</b>	<b>Daily Parking Fees</b>	<b>\$12,000</b>	Commuters pay \$2.00 per day to park in the lot.
<b>4611</b>	<b>Interest</b>	<b>\$150</b>	Interest earned on banking deposits.
<b>REVENUE TOTAL</b>		<b>\$12,150</b>	
<b>5350</b>	<b>Utilities</b>	<b>\$1,500</b>	ComEd charges for lighting.
<b>5470</b>	<b>Service Charges</b>	<b>\$2,000</b>	Fees for online payments.
<b>5504</b>	<b>Maintenance/Service Contracts</b>	<b>\$3,000</b>	For surveillance cameras and paybox maintenance agreements.
<b>5586</b>	<b>Paybox</b>	<b>\$100</b>	For miscellaneous supplies (i.e. receipt rolls).
<b>5587</b>	<b>Technology</b>	<b>\$1,260</b>	Monthly fee for internet service for cameras at the Metra station.
<b>5800</b>	<b>Contingencies</b>	<b>\$1,500</b>	Repair costs for the Village maintaining METRA area.
<b>EXPENDITURE TOTAL</b>		<b>\$9,360</b>	
<b>METRA FUND TOTAL</b>		<b>\$2,790</b>	

**METRA  
FUND 25**

	ACCT #	FY 22-23 AUDITED ACTUAL	AMEND ED FY 23- 24 BUDGET	FY 23-24 EOY ESTIMATE	FY 24-25 BUDGET
<b>REVENUES</b>					
<b>DAILY PARKING FEES</b>	<b>4450</b>				
		8,937	8,000	10,000	12,000
<b>Total</b>		<b>8,937</b>	<b>8,000</b>	<b>10,000</b>	<b>12,000</b>
<b>INTEREST</b>	<b>4611</b>				
		2,482	120	(400)	150
<b>Total</b>		<b>2,482</b>	<b>120</b>	<b>(400)</b>	<b>150</b>
<b>TOTAL REVENUES</b>		<b>11,419</b>	<b>8,120</b>	<b>9,600</b>	<b>12,150</b>
<b>EXPENSES</b>					
<b>UTILITIES</b>	<b>5350</b>				
		1,354	1,500	1,250	1,500
<b>Total</b>		<b>1,354</b>	<b>1,500</b>	<b>1,250</b>	<b>1,500</b>
<b>BANK &amp; SERVICE CHARGES</b>	<b>5470</b>				
		2,462	2,000	2,000	2,000
<b>Total</b>		<b>2,462</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>MAINTENANCE/SERVICE CONTRACTS</b>	<b>5504</b>				
Surveillance Cameras Maint. Agreement		-	-	-	-
Payment Box Annual Service Agreement		2,340	3,000	3,000	3,000
<b>Total</b>		<b>2,340</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>PAYMENT BOX</b>	<b>5586</b>				
		-	100	100	100
<b>Total</b>		<b>-</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>TECHNOLOGY</b>	<b>5587</b>				
Camera Maintenance		-	-	120	-
Internet		1,160	1,100	1,260	1,260
METRA Station Server Replacement		-	-	-	-
<b>Total</b>		<b>1,160</b>	<b>1,100</b>	<b>1,380</b>	<b>1,260</b>
<b>CONTINGENCIES</b>	<b>5800</b>				
		89,962	5,000	1,500	1,500
<b>Total</b>		<b>89,962</b>	<b>5,000</b>	<b>1,500</b>	<b>1,500</b>
<b>TOTAL EXPENDITURES</b>		<b>97,278</b>	<b>12,700</b>	<b>9,230</b>	<b>9,360</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>(85,859)</b>	<b>(4,580)</b>	<b>370</b>	<b>2,790</b>

**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

<b>Acct No.</b>	<b>Account Description</b>	<b>Budgeted Amount</b>	<b>Notes</b>
<b>4450</b>	<b>Agreement Revenue</b>	<b>\$0</b>	Revenue Village received from IGA with Tollway
<b>4611</b>	<b>Interest</b>	<b>\$0</b>	Interest earned (lost) on banking deposits.
<b>REVENUE TOTAL</b>		<b>\$0</b>	
<b>5586</b>	<b>Public Works Materials Building</b>	<b>\$0</b>	Public Works Materials Facility to offset loss of space due to I-294 Expansion Project
<b>5588</b>	<b>Baseball Field Relocation</b>	<b>\$106,628</b>	Berkeley Park Baseball Field relocation costs
<b>5580</b>	<b>Fire Engine and Ambulance Loan Payment</b>	<b>\$0</b>	Fire Engine and Ambulance Loan Payment
<b>EXPENDITURE TOTAL</b>		<b>\$0</b>	
<b>TOLLWAY FUND TOTAL</b>		<b>\$0</b>	

<b>TOLLWAY FUND 26</b>	<b>ACCT #</b>	<b>FY 22-23 AUDITED ACTUAL</b>	<b>AMENDE D FY 23-24 BUDGET</b>	<b>FY 23-24 EOY ESTIMATE</b>	<b>FY 24-25 BUDGET</b>
<b>REVENUES</b>					
<b>AGREEMENT REVENUE</b>	<b>4450</b>	-	-	-	-
<b>Total</b>		-	-	-	-
<b>INTEREST</b>	<b>4611</b>	(68,852)	-	-	-
<b>Total</b>		<b>(68,852)</b>	-	-	-
<b>TOTAL REVENUES</b>		<b>(68,852)</b>	-	-	-
<b>EXPENSES</b>					
<b>PUBLIC WORKS MATERIALS BUILDING</b>	<b>5586</b>	690,438	710,000	710,000	-
<b>Total</b>		<b>690,438</b>	<b>710,000</b>	<b>710,000</b>	-
<b>BASEBALL FIELD RELOCATION</b>	<b>5588</b>	745	-	-	106,628
<b>Total</b>		<b>745</b>	-	-	<b>106,628</b>
<b>FIRE ENGINE AND AMBULANCE LOAN PAYMENT</b>	<b>5880</b>	-	55,000	55,000	-
<b>Total</b>		-	<b>55,000</b>	<b>55,000</b>	-
<b>TOTAL EXPENDITURES</b>		<b>691,183</b>	<b>765,000</b>	<b>765,000</b>	<b>106,628</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>(760,035)</b>	<b>(765,000)</b>	<b>(765,000)</b>	<b>(106,628)</b>
<b>TRANSFERS IN (OUT) TO GENERAL FUND</b>					
<b>Total</b>	<b>5910</b>	-	-	-	-
<b>TOTAL TRANSFERS IN (OUT)</b>		-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS</b>		<b>(760,035)</b>	<b>(765,000)</b>	<b>(765,000)</b>	<b>(106,628)</b>

**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.

<b>Acct No.</b>	<b>Account Description</b>	<b>Budgeted Amount</b>	<b>Notes</b>
4184	ARPA Funding	\$0	ARPA funds received by the Village
4611	Interest	\$0	Interest earned on banking deposits.
<b>REVENUE TOTAL</b>		<b>\$0</b>	
5545	Taft Avenue Water Main Lining Project	\$0	
6452	Facilities	\$0	
<b>EXPENDITURE TOTAL</b>		<b>\$0</b>	
5938	Capital Projects Fund Transfer	\$0	Transfers to the Capital Projects Fund.
5950	Water Fund Transfer	\$0	Transfers to the Water Fund.
<b>TRANSFER TOTAL</b>		<b>\$0</b>	
<b>ARPA FUND TOTAL</b>		<b>\$0</b>	

**AMERICAN RESCUE PLAN ACT  
FUND  
FUND 27**

	<b>ACCT #</b>	<b>FY 22-23 AUDITED ACTUAL</b>	<b>AMENDED FY 23-24 BUDGET</b>	<b>FY 23-24 EOY ESTIMATE</b>	<b>FY 24-25 BUDGET</b>
<b>REVENUES</b>					
<b>ARPA FUNDING</b>	<b>4184</b>	-	-	-	-
<b>Total</b>		-	-	-	-
<b>INTEREST</b>	<b>4611</b>	-	-	-	-
<b>Total</b>		-	-	-	-
<b>TOTAL REVENUES</b>					
<b>EXPENSES</b>					
<b>TAFT AVENUE WATER MAIN LINING</b>	<b>5545</b>	-	686,246	686,246	-
<b>Total</b>		-	<b>686,246</b>	<b>686,246</b>	-
<b>FACILITIES</b>	<b>6452</b>	-	-	-	-
<b>Total</b>		-	-	-	-
<b>TOTAL EXPENDITURES</b>					
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>					
		-	<b>(686,246)</b>	<b>(686,246)</b>	-
<b>TRANSFERS IN (OUT)</b>					
<b>CAPITAL PROJECTS FUND</b>	<b>5938</b>	-	-	-	-
<b>Total</b>		-	-	-	-
<b>WATER FUND</b>	<b>5950</b>	-	-	-	-
<b>Total</b>		-	-	-	-
<b>TOTAL TRANSFERS IN (OUT)</b>					
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS</b>					
		-	<b>(686,246)</b>	<b>(686,246)</b>	-

**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).

<b>Acct No.</b>	<b>Account Description</b>	<b>Budgeted Amount</b>	<b>Notes</b>
4141	Allotments Earned	\$224,000	Motor Fuel Tax (MFT) funds collected from the sale of gasoline
4151	Rebuild Illinois Grant	\$0	
4141	Proviso Drive Grant	\$75,000	Reimbursements for Proviso Drive Reconstruction
4611	Interest	\$20,000	
<b>REVENUE TOTAL</b>		<b>\$319,000</b>	
5355	Street Lighting	\$60,000	Street Lighting costs.
6430	Alley Improvements	\$0	Alley improvement project costs.
6435	Proviso Drive	\$75,000	Village share of reconstruction of Proviso Drive
	Village Road Program		
6450	Engineering	\$100,000	Engineering costs for Village-wide Road Program
<b>EXPENDITURE TOTAL</b>		<b>\$235,000</b>	
<b>MOTOR FUEL TAX FUND TOTAL</b>		<b>\$84,000</b>	

<b>MOTOR FUEL TAX FUND 28</b>	<b>ACCT #</b>	<b>FY 22-23 AUDITED ACTUAL</b>	<b>AMENDED FY 23-24 BUDGET</b>	<b>FY 23-24 EOY ESTIMATE</b>	<b>FY 24-25 BUDGET</b>
<b>REVENUES</b>					
<b>ALLOTMENTS EARNED</b>	<b>4141</b>				
		216,124	224,000	224,000	224,000
<b>Total</b>		<b>216,124</b>	<b>224,000</b>	<b>224,000</b>	<b>224,000</b>
<b>MFT Grant-Rebuild Illinois</b>	<b>4151</b>				
		82,980	-	-	-
<b>Total</b>		<b>82,980</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MFT Grant-Proviso Drive</b>	<b>4152</b>				
		12,820	226,889	150,000	75,000
<b>Total</b>		<b>12,820</b>	<b>226,889</b>	<b>150,000</b>	<b>75,000</b>
<b>INTEREST ON INVESTMENTS</b>	<b>4611</b>				
		36,295	1,000	20,000	20,000
<b>Total</b>		<b>36,295</b>	<b>1,000</b>	<b>20,000</b>	<b>20,000</b>
<b>TOTAL REVENUES</b>		<b>348,219</b>	<b>451,889</b>	<b>394,000</b>	<b>319,000</b>
<b>EXPENSES</b>					
<b>STREET LIGHTING</b>	<b>5355</b>				
		54,661	60,000	60,000	60,000
<b>Total</b>		<b>54,661</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>PROVISO DRIVE</b>	<b>6435</b>				
		125,667	226,889	150,000	75,000
<b>Total</b>		<b>125,667</b>	<b>226,889</b>	<b>150,000</b>	<b>75,000</b>
<b>ALLEY IMPROVEMENTS</b>	<b>6430</b>				
		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>VILLAGE ROAD PROGRAM ENGINEERING</b>	<b>6450</b>				
		-	300,000	300,000	100,000
<b>Total</b>		<b>-</b>	<b>300,000</b>	<b>300,000</b>	<b>100,000</b>
<b>TOTAL EXPENDITURES</b>		<b>180,328</b>	<b>586,889</b>	<b>510,000</b>	<b>235,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>167,891</b>	<b>(135,000)</b>	<b>(116,000)</b>	<b>84,000</b>

**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.

<b>Acct No.</b>	<b>Account Description</b>	<b>Budgeted Amount</b>	<b>Notes</b>
<b>4600</b>	<b>Non Tax Revenue</b>	<b>\$0</b>	In FY 24, Non Tax Revenue was moved from the Vehicle Fund to the Capital Projects fund.
<b>4611</b>	<b>Interest Income</b>	<b>\$15,000</b>	
<b>4820</b>	<b>Sale of Equipment &amp; Vehicles</b>	<b>\$5,000</b>	Proceeds from the sale of Village vehicles and equipment.
<b>REVENUE TOTAL</b>		<b>\$20,000</b>	
<b>6003</b>	<b>Fire Vehicles</b>	<b>\$0</b>	Purchase of Fire Department vehicles.
<b>6030</b>	<b>Police Vehicles</b>	<b>\$225,000</b>	Purchase of Police Department vehicles.
<b>6081</b>	<b>Public Works Vehicles</b>	<b>\$86,010</b>	Purchase of Public Works Department vehicles.
<b>EXPENDITURE TOTAL</b>		<b>\$311,010</b>	
<b>4910</b>	<b>Transfer from General Fund</b>	<b>\$0</b>	Transfer from General Fund for purchase of vehicles.
<b>TRANSFER TOTAL</b>		<b>\$0</b>	
<b>VEHICLE FUND TOTAL</b>		<b>-\$291,010</b>	

<b>VEHICLE &amp; EQUIPMENT REPLACEMENT FUND 30</b>	<b>ACCT #</b>	<b>FY 22-23 AUDITED ACTUAL</b>	<b>AMENDED FY 23-24 BUDGET</b>	<b>FY 23-24 EOY ESTIMATE</b>	<b>FY 24-25 BUDGET</b>
<b>REVENUES</b>					
<b>NON TAX REVENUE</b>	<b>4600</b>				
		335,975	-	-	-
<b>Total</b>		<b>335,975</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INTEREST INCOME</b>	<b>4611</b>				
		21,699	800	24,000	15,000
<b>Total</b>		<b>21,699</b>	<b>800</b>	<b>24,000</b>	<b>15,000</b>
<b>SALE OF EQUIPMENT &amp; VEHICLES</b>	<b>4820</b>				
		7,613	2,000	2,000	5,000
<b>Total</b>		<b>7,613</b>	<b>2,000</b>	<b>2,000</b>	<b>5,000</b>
<b>TOTAL REVENUES</b>		<b>365,287</b>	<b>2,800</b>	<b>26,000</b>	<b>20,000</b>
<b>EXPENSES</b>					
<b>FIRE VEHICLES</b>	<b>6003</b>				
Fire Prevention		-	-	-	-
Pumper		-	-	-	-
Ambulance		-	-	-	-
Safety Equipment		-	-	-	-
Deputy Chief		-	-	-	-
Grant Local Match		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>POLICE VEHICLES</b>	<b>6030</b>				
Detective/Investigations		-	-	-	-
Patrol		129,355	200,000	200,000	225,000
<b>Total</b>		<b>129,355</b>	<b>200,000</b>	<b>200,000</b>	<b>225,000</b>
<b>PUBLIC WORKS VEHICLES</b>	<b>6081</b>				
Small Dump Truck		-	-	-	-
Plow Truck		-	-	-	-
Pickup Truck		-	-	-	-
Skid Steer		-	-	-	-
Combination Tracker		-	-	-	68,705
Utility Paving Compactor		-	-	-	17,305
Sidewalk Cleaner		-	-	-	-
Miscellaneous		-	-	-	-
Equipment Trailer		43,562	10,000	8,500	-
Plow Trucks		-	-	-	-
<b>Total</b>		<b>43,562</b>	<b>10,000</b>	<b>8,500</b>	<b>86,010</b>
<b>TOTAL EXPENDITURES</b>		<b>172,917</b>	<b>210,000</b>	<b>208,500</b>	<b>311,010</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>192,370</b>	<b>(207,200)</b>	<b>(182,500)</b>	<b>(291,010)</b>
<b>TRANSFERS IN (OUT) FROM GENERAL FUND</b>	<b>4910</b>				
		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS IN (OUT)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS</b>		<b>192,370</b>	<b>(207,200)</b>	<b>(182,500)</b>	<b>(291,010)</b>

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

Vehicle & Equipment Replacement Fund Cash Outlay									
Year	Useful Life	ID #	Vehicle/Equipment	2024/2025	2025/2026	2026/2027	2028/2029	2029/2030	Total
<b>Fire</b>									
2016	10	350	Ford Explorer - Chief			25,000		-	25,000
2005	20	351	Pumper (DA41M-2142)						-
1996	20	352	Pumper (Champion)	750,000					750,000
2014	20	354	Ambulance (E-450)	250,000					250,000
2019	10	357	Ford Pick Up - Fire Prevention						-
2017	10	356	Ford Explorer - Fire Prev.		25,000				25,000
<b>Total</b>				<b>1,000,000</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>1,050,000</b>
<b>Police</b> <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	75,000			50,000		125,000
2017	3	603	Ford Explorer-Patrol	75,000			50,000		125,000
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	75,000			50,000		125,000
2017	2	608	Chief's Vehicle		50,000				50,000
2021	3		Ford Explorer-Patrol						-
<b>Total</b>				<b>225,000</b>	<b>80,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>755,000</b>
<b>Public Works</b>									
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	68,706					68,706
		642	Pumps						-
2015	15	650	Ford F150 Pickup (Water)						-
	30	651	Trailer						-
2015	10	660	Ford F150 Pickup (Director.)						-
2024	20		Utility Paving Compactor	17,305					-
2022	15		Skid Steer						-
<b>Total</b>				<b>86,011</b>	<b>125,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>293,706</b>
<b>Equipment</b>									
2023	15		Public Works Skid Steer Trailer						-
<b>Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>				<b>1,311,011</b>	<b>230,000</b>	<b>275,000</b>	<b>150,000</b>	<b>150,000</b>	<b>2,098,706</b>

**Centennial Fund**  
**Budget Footnotes**

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

<b>Acct No.</b>	<b>Account Description</b>	<b>Budgeted Amount</b>	<b>Notes</b>
<b>4169</b>	<b>Archiving Grant</b>	<b>\$0</b>	Grant funds received for the Village's Centennial events.
<b>4637</b>	<b>Village Materials Recycling Fee</b>	<b>\$0</b>	Funds received from Public Works Metal Recycling. Earmarked for Village Centennial Fund per Ordinance 18-46
<b>4638</b>	<b>Oats to Roses Purchases</b>	<b>\$50</b>	
<b>4668</b>	<b>Centennial Donations</b>	<b>\$20,000</b>	Centennial donations.
<b>REVENUE TOTAL</b>		<b>\$20,050</b>	
<b>5235</b>	<b>Professional Services</b>	<b>\$96,500</b>	Professional services for the Centennial.
<b>5260</b>	<b>Printing</b>	<b>\$0</b>	
<b>5485</b>	<b>Misc. Supplies</b>	<b>\$3,000</b>	
<b>5730</b>	<b>Special Events</b>	<b>\$10,000</b>	Special event costs for the Centennial.
<b>EXPENDITURE TOTAL</b>		<b>\$109,500</b>	
<b>4910</b>	<b>Transfer from General Fund</b>	<b>\$0</b>	Transfer from General Fund.
<b>4921</b>	<b>Transfer from Utility Fund</b>	<b>\$70,000</b>	Transfer from Utility Fund.
<b>4973</b>	<b>Transfer from Golf Fund</b>	<b>\$70,000</b>	Transfer from Golf Fund.
<b>TRANSFER TOTAL</b>		<b>\$140,000</b>	
<b>CENTENNIAL FUND TOTAL</b>		<b>\$50,550</b>	

CENTENNIAL FUND FUND 31	ACCT #	AMEND		FY 23-24 EOY ESTIMATE	FY 24-25 BUDGET
		FY 22-23 AUDITED ACTUAL	ED FY 23- 24 BUDGET		
<b>REVENUES</b>					
ARCHIVING GRANT	4169	-	-	-	-
<b>Total</b>		-	-	-	-
VILLAGE MATERIALS RECYCLING FEE	4637	-	-	-	-
<b>Total</b>		-	-	-	-
OATS TO ROSES PURCHASES	4638	-	48	-	50
<b>Total</b>		-	<b>48</b>	-	<b>50</b>
CENTENNIAL DONATIONS	4668	-	100	40,000	20,000
<b>Total</b>		-	<b>100</b>	<b>40,000</b>	<b>20,000</b>
<b>TOTAL REVENUES</b>		-	<b>148</b>	<b>40,000</b>	<b>20,050</b>
<b>EXPENSES</b>					
PROFESSIONAL SERVICES	5235	-	10,000	9,000	96,500
<b>Total</b>		-	<b>10,000</b>	<b>9,000</b>	<b>96,500</b>
PRINTING	5260	-	-	-	-
Oats to Roses		-	-	-	-
<b>Total</b>		-	-	-	-
MISC. SUPPLIES	5485	-	10,000	-	-
Contingency		-	10,000	-	-
Rose Purchase and Plantings		-	10,000	1,500	3,000
<b>Total</b>		-	<b>20,000</b>	<b>1,500</b>	<b>3,000</b>
SPECIAL EVENTS	5730	-	5,000	10,000	10,000
<b>Total</b>		-	<b>5,000</b>	<b>10,000</b>	<b>10,000</b>
<b>TOTAL EXPENDITURES</b>		-	<b>35,000</b>	<b>20,500</b>	<b>109,500</b>
<b>TRANSFERS IN (OUT)</b>					
FROM GENERAL FUND	4910	-	-	70,000	70,000
<b>Total</b>		-	-	<b>70,000</b>	<b>70,000</b>
FROM UTILITY FUND	4921	-	30,000	30,000	-
<b>Total</b>		-	<b>30,000</b>	<b>30,000</b>	-
FROM GOLF FUND	4973	-	5,995	5,995	-
<b>Total</b>		-	<b>5,995</b>	<b>5,995</b>	-
<b>TOTAL TRANSFERS IN (OUT)</b>		-	<b>35,995</b>	<b>105,995</b>	<b>70,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS</b>		-	<b>1,143</b>	<b>125,495</b>	<b>(19,450)</b>

**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.

<b>Acct No.</b>	<b>Account Description</b>	<b>Budgeted Amount</b>	<b>Notes</b>
<b>6410</b>	<b>Infrastructure</b>	<b>\$0</b>	Capital Improvements in TIF area
<b>TIF #1 FUND TOTAL</b>		<b>\$0</b>	

<b>TIF #1 FUND FUND 34</b>	<b>ACCT #</b>	<b>FY 22-23 AUDITED ACTUAL</b>	<b>AMENDED FY 23-24 BUDGET</b>	<b>FY 23-24 EOY ESTIMATE</b>	<b>FY 24-25 BUDGET</b>
<b>REVENUES</b>					
<b>REAL ESTATE TAXES - TIF</b>	<b>4003</b>				
<b>Total</b>		-	-	-	-
<b>INTEREST INCOME</b>	<b>4611</b>				
<b>Total</b>		-	-	-	-
<b>TOTAL REVENUES</b>		-	-	-	-
<b>EXPENSES</b>					
<b>LEGAL</b>	<b>5201</b>				
<b>Total</b>		-	-	-	-
<b>PROFESSIONAL SERVICES</b>	<b>5220</b>				
<b>Total</b>		-	-	-	-
<b>INFRASTRUCTURE</b>	<b>6410</b>				
St. Charles Road Landscaping		-	1,097	1,097	-
<b>Total</b>		-	<b>1,097</b>	<b>1,097</b>	-
<b>TOTAL EXPENDITURES</b>		-	<b>1,097</b>	<b>1,097</b>	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		-	<b>(1,097)</b>	<b>(1,097)</b>	-

**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.

<b>Acct No.</b>	<b>Account Description</b>	<b>Budgeted Amount</b>	<b>Notes</b>
<b>4003</b>	<b>Real Estate Taxes</b>	<b>\$700,000</b>	
<b>4611</b>	<b>Interest</b>	<b>\$6,000</b>	
<b>REVENUE TOTAL</b>		<b>\$706,000</b>	
<b>5201</b>	<b>Legal</b>	<b>\$0</b>	Legal costs.
<b>5220</b>	<b>Professional Services</b>	<b>\$4,000</b>	Economic Development for St. Charles Road and Taft Avenue.
<b>6410</b>	<b>Infrastructure/Property Acquisition</b>	<b>\$656,000</b>	Infrastructure upgrade and property acquisition costs
<b>6609</b>	<b>TIF Assistance Program</b>	<b>\$275,000</b>	TIF Façade Program and Mittera reimbursement based on agreement.
<b>EXPENDITURE TOTAL</b>		<b>\$935,000</b>	
<b>TIF #2 FUND TOTAL</b>		<b>-\$229,000</b>	

<b>TIF #2 FUND FUND 35</b>	<b>ACCT #</b>	<b>FY 22-23 AUDITED ACTUAL</b>	<b>AMENDED FY 23-24 BUDGET</b>	<b>FY 23-24 EOY ESTIMATE</b>	<b>FY 24-25 BUDGET</b>
<b>REVENUES</b>					
<b>REAL ESTATE TAXES - TIF</b>	<b>4003</b>				
		643,566	1,000,000	700,000	700,000
<b>Total</b>		<b>643,566</b>	<b>1,000,000</b>	<b>700,000</b>	<b>700,000</b>
<b>INTEREST INCOME</b>	<b>4611</b>				
		4,201	400	7,000	6,000
<b>Total</b>		<b>4,201</b>	<b>400</b>	<b>7,000</b>	<b>6,000</b>
<b>TOTAL REVENUES</b>		<b>647,767</b>	<b>1,000,400</b>	<b>707,000</b>	<b>706,000</b>
<b>EXPENSES</b>					
<b>PROFESSIONAL SERVICES</b>	<b>5220</b>				
St. Charles Road Corridor Plan		-	-	-	-
Economic Development Marketing		32,721	4,000	4,600	4,000
<b>Total</b>		<b>32,721</b>	<b>4,000</b>	<b>4,600</b>	<b>4,000</b>
<b>INFRASTRUCTURE/ PROPERTY ACQUISITION</b>	<b>6410</b>				
Industrial Pedestrian Connector		-	-	-	256,000
Illuminated Intersection Signage		-	-	-	50,000
5440 St. Charles Road Acquisition and Demolition		60,960	-	-	-
Food Truck Site Improvements		-	-	-	50,000
St. Charles Road Corridor Plan Upgrades		316,870	300,000	150,000	300,000
<b>Total</b>		<b>377,830</b>	<b>300,000</b>	<b>150,000</b>	<b>656,000</b>
<b>TIF ASSISTANCE PROGRAM</b>	<b>6609</b>				
TIF Façade Program		-	50,000	10,000	50,000
Redevelopment Agreement		204,137	210,000	223,074	225,000
<b>Total</b>		<b>204,137</b>	<b>260,000</b>	<b>233,074</b>	<b>275,000</b>
<b>TOTAL EXPENDITURES</b>		<b>614,688</b>	<b>564,000</b>	<b>387,674</b>	<b>935,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>33,079</b>	<b>436,400</b>	<b>319,326</b>	<b>(229,000)</b>

**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)

<b>Acct No.</b>	<b>Account Description</b>	<b>Budgeted Amount</b>	<b>Notes</b>
<b>4194</b>	<b>Capital Projects Grants</b>	<b>\$375,000</b>	Reimbursements from grant funding received for various Village projects.
<b>4600</b>	<b>Non-Tax Revenue</b>	<b>\$353,838</b>	In FY 24, Non-Tax revenue was moved from the Vehicle Fund to the Capital Projects Fund
<b>4608</b>	<b>Video Gaming Revenue</b>	<b>\$100,000</b>	In FY 24, Video Gaming revenue was moved from the General Fund to the Capital Projects Fund
<b>4611</b>	<b>Interest</b>	<b>\$0</b>	
<b>REVENUE TOTAL</b>		<b>\$828,838</b>	
<b>5245</b>	<b>Technology</b>	<b>\$93,000</b>	Includes the purchase and installation of Village-wide IT projects and upgrades.
<b>6201</b>	<b>Protective Fire Gear</b>	<b>\$0</b>	Replacement of protective fire equipment.
<b>6452</b>	<b>Facilities</b>	<b>\$280,000</b>	Various facility maintenance and upgrade projects for Village buildings.
<b>6635</b>	<b>Sidewalk Replacement</b>	<b>\$0</b>	Replacement of sidewalks throughout the Village.
<b>6640</b>	<b>Proviso Drive</b>	<b>\$0</b>	Engineering costs for Proviso Drive reconstruction project.
<b>6641</b>	<b>Water Main Lining Project</b>	<b>\$0</b>	Water Main Lining Projects.
<b>6651</b>	<b>Taft Avenue Streetscape</b>	<b>\$375,000</b>	Phase I Engineering for the Taft Avenue Streetscape Plan jointly with the Village of Hillside
<b>6652</b>	<b>CMAQ Bike &amp; Pedestrian Plan</b>	<b>\$6,000</b>	Local match required for CMAQ West Cook Bicycle and Pedestrian Plan
<b>6659</b>	<b>Building Purchase and Demolition</b>	<b>\$80,000</b>	Demolition of Village-owned properties
<b>EXPENDITURE TOTAL</b>		<b>\$834,000</b>	
<b>4921</b>	<b>Utility Fund Transfer</b>	<b>\$0</b>	Transfers from the Utility Fund.
<b>4854</b>	<b>ARPA Fund Transfer</b>	<b>\$0</b>	Transfers from the ARPA Fund.
<b>TRANSFER TOTAL</b>		<b>\$0</b>	
<b>CAPITAL PROJECTS TOTAL</b>		<b>-\$5,162</b>	

**CAPITAL PROJECTS  
FUND 38**

		FY 22-23 AUDITED	AMENDED FY 23-24 BUDGET	FY 23-24 EOY ESTIMATE	FY 24-25 BUDGET
	ACCT #				
<b>REVENUES</b>					
<b>Capital Projects Grants</b>	<b>4194</b>				
Proviso Drive - EDP		-	-	-	-
Flood Mitigation Grants - EDP		-	-	-	-
Taft Avenue Streetscape		-	-	-	375,000
Flood Recreational Grants - CDBG		49,636	135,587	27,800	-
Industrial Connector - Invest in Cook		-	-	-	-
Sidewalk Improvement Project - RTA		-	-	-	-
Sidewalk Improvement Project - Invest in Cook		-	176,000	176,000	-
Prairie Path Enhancements		-	-	-	-
<b>Total</b>		<b>49,636</b>	<b>311,587</b>	<b>203,800</b>	<b>375,000</b>
<b>NON TAX REVENUE</b>	<b>4600</b>				
		-	348,546	348,546	##### ##
<b>Total</b>		<b>-</b>	<b>348,546</b>	<b>348,546</b>	<b>353,838</b>
<b>VIDEO GAMING REVENUES</b>	<b>4608</b>				
		-	100,000	110,000	##### ##
<b>Total</b>		<b>-</b>	<b>100,000</b>	<b>110,000</b>	<b>100,000</b>
<b>INTEREST</b>	<b>4611</b>				
		3,050	3,000	3,000	-
<b>Total</b>		<b>3,050</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>52,686</b>	<b>763,133</b>	<b>665,346</b>	<b>828,838</b>
<b>EXPENSES</b>					
<b>TECHNOLOGY</b>	<b>5245</b>				
Police Department Radio Upgrades		16,975	24,000	20,000	-
Bicentennial Room Upgrade		-	-	-	-
Email Archiver		-	10,000	10,000	-
SANS Server and Battery Upgrade		-	-	-	-
Village Phone System Upgrade		19,834	-	-	-
Message Board		-	-	-	5,000
Public Works Firewall Upgrade		-	-	-	-
Village Hall Server Upgrade		-	-	-	-
Lucas CPR System-Fire Dept.		20,069	-	-	-
PD Video Server Replacement		-	-	-	-
Access Control System Upgrade		-	-	-	88,000
Village Hall Network Switch Replacement		-	-	-	-
Village Hall SAN Replacement		17,520	-	-	-
Battery Backup Units Replacement		-	-	-	-
<b>Total</b>		<b>74,398</b>	<b>34,000</b>	<b>30,000</b>	<b>93,000</b>

<b>CAPITAL PROJECTS FUND 38</b>		<b>FY 22-23 AUDITED</b>	<b>AMENDED FY 23-24 BUDGET</b>	<b>FY 23-24 EOY ESTIMATE</b>	<b>FY 24-25 BUDGET</b>
	<b>ACCT #</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>
<b>PROTECTIVE FIRE GEAR</b>	<b>6201</b>				
Genisis Rescue Tools		-	-	-	-
Protective Fire Gear		3,750	10,000	10,000	-
<b>Total</b>		<b>3,750</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
<b>ST. CHARLES LIGHT BASE PROJECT</b>	<b>6406</b>				
<b>Total</b>		-	-	-	-
<b>FACILITIES</b>	<b>6452</b>				
Roof Replacement-Village Hall & Fire		299,865	-	-	-
HVAC Study and Retrofit		-	175,000	175,000	-
Concrete Apron - Fire Department		-	180,000	200,000	200,000
Village Hall and Public Works Generator					
Upgrade		5,000	260,000	260,000	-
Village Hall Tuck Pointing		-	5,000	5,000	-
Village Property Upgrades (Taft & Electric)		-	-	-	-
Maple Avenue Parking Lot Improvements		-	13,000	13,000	-
Village Hall Board Room Dais Renovation		2,625	100,000	65,000	-
Village Space Needs Analysis		-	-	-	40,000
Village Hall, Maple Avenue, & Illinois					
Prairie Path Seal Coating		-	-	-	40,000
<b>Total</b>		<b>307,490</b>	<b>733,000</b>	<b>718,000</b>	<b>280,000</b>
<b>5829 ELECTRIC AVENUE PURCHASE</b>	<b>6605</b>				
<b>Total</b>		-	-	-	-
<b>SIDEWALK REPLACEMENT PROGRAM</b>	<b>6635</b>				
Annual Replacement		-	25,000	25,000	-
<b>Total</b>		-	<b>25,000</b>	<b>25,000</b>	<b>-</b>
<b>PROVISO DRIVE</b>	<b>6640</b>				
Phase II Engineering		-	-	-	-
<b>Total</b>		-	-	-	-
<b>WATER MAIN LINING PROJECT</b>	<b>6641</b>				
<b>Total</b>		-	-	-	-

<b>CAPITAL PROJECTS FUND 38</b>		<b>FY 22-23 AUDITED</b>	<b>AMENDED FY 23-24 BUDGET</b>	<b>FY 23-24 EOY ESTIMATE</b>	<b>FY 24-25 BUDGET</b>
	<b>ACCT #</b>				
<b>DEDICATED DRAINAGE/FLOODING MAINTENANCE</b>					
	<b>6646</b>	-	-	-	-
<b>Total</b>		-	-	-	-
<b>FLOOD RECREATIONAL UPGRADES</b>					
	<b>6647</b>	72,322	-	-	-
Parking Lot					
<b>Total</b>		<b>72,322</b>	-	-	-
<b>TAFT AVENUE STREETScape</b>					
	<b>6651</b>	-	-	-	375,000
<b>Total</b>		-	-	-	<b>375,000</b>
<b>CMAP BIKE &amp; PEDESTRIAN PLAN</b>					
	<b>6652</b>	-	-	-	6,000
<b>Total</b>		-	-	-	<b>6,000</b>
<b>ALLEY IMPROVEMENT PROJECTS</b>					
	<b>6653</b>	-	-	-	-
<b>Total</b>		-	-	-	-
<b>PEDESTRIAN CONNECTOR PROJECT</b>					
	<b>6658</b>	-	72,163	72,163	-
Phase II Engineering					
<b>Total</b>		-	<b>72,163</b>	<b>72,163</b>	-
<b>BUILDING PURCHASE AND DEMOLITION</b>					
	<b>6659</b>	-	-	-	80,000
<b>Total</b>		-	-	-	<b>80,000</b>
<b>SIDEWALK IMPROVEMENT PROJECT</b>					
	<b>6660</b>	36,582	176,000	176,000	-
Phase II Engineering					
<b>Total</b>		<b>36,582</b>	<b>176,000</b>	<b>176,000</b>	-
<b>PRAIRIE PATH IMPROVEMENTS</b>					
	<b>6661</b>	-	27,000	27,000	-
Lighting, Native Species, Benches					
<b>Total</b>		-	<b>27,000</b>	<b>27,000</b>	-
<b>PUBLIC WORKS MATERIALS BUILDING</b>					
	<b>6662</b>	-	-	-	-
<b>Total</b>		-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>494,542</b>	<b>1,077,163</b>	<b>1,058,163</b>	<b>834,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>(441,856)</b>	<b>(314,030)</b>	<b>(392,817)</b>	<b>(5,162)</b>
<b>TRANSFERS IN (OUT) FROM UTILITY FUND</b>					
	<b>4921</b>	250,000	250,000	-	-
<b>Total</b>		<b>250,000</b>	<b>250,000</b>	-	-
<b>FROM E911 FUND</b>					
	<b>5938</b>	45,419	-	-	-
<b>Total</b>		<b>45,419</b>	-	-	-
<b>TOTAL TRANSFERS IN (OUT)</b>		<b>295,419</b>	<b>250,000</b>	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS</b>		<b>(146,437)</b>	<b>(64,030)</b>	<b>(392,817)</b>	<b>(5,162)</b>

**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	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Total	Funding Source/Notes
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**Capital Reserve**

Taft Avenue Streetscape	375,000					375,000	Phase I Design Engineering for the Taft Avenue Streetscape Plan with the Village of Hillside
Pedestrian Connector	-					-	Phase II Engineering, Walking path around the Detention Basin
Building Purchase and Demolition	80,000					80,000	Demolition of various Village-owned properties
Access Control System Upgrade	88,000					88,000	Capital Fund-Upgrade existing Access Control System at Village Hall
Concrete Front Apron (Fire Dept.)	200,000					200,000	Concrete replacement work
Electronic Message Signs	5,000					5,000	Capital Fund-Connect two entrance signs to electrical
Space Needs Analysis	40,000					40,000	Village-wide space needs analysis to evaluate and document the space needs of the Village.
Seal Coating Services	40,000					40,000	Sealcoating of various Village-owned parking lots
CMAAP Bike & Pedestrian Plan	6,000						West Cook Bike & Pedestrian plan cost jointly shared amongst participating municipalities
Prairie Path Seal Coating	50,000					50,000	Capital Fund-sealcoating of the Village portion of the Illinois Prairie Path
<b>Total</b>	<b>884,000</b>	-	-	-	-	<b>878,000</b>	

**MFT**

Phase III and Construction Proviso Drive	75,000					75,000	Phase III and Construction Proviso Drive
Village Road Program Engineering	100,000					100,000	Phase I Design Engineering
<b>Total</b>	<b>175,000</b>	-	-	-	-	<b>175,000</b>	

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

Project	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	Total	Funding Source/Notes
<b>Water</b>							
Vehicle Purchase	43,006					43,006	Water Fund-Combination Tractor & Compact Paver Split Cost
<b>Total</b>	<b>43,006</b>	-	-	-	-	<b>43,006</b>	
<b>Sewer</b>							
Vehicle Purchase	43,006					43,006	Sewer Fund-Combination Tractor & Compact Paver Split Cost
<b>Total</b>	<b>43,006</b>	-	-	-	-	<b>43,006</b>	
<b>Total Cost</b>	<b>\$ 1,145,012</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,139,012</b>	

**Debt Service Fund**  
**Budget Footnotes**

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

<b>Acct No.</b>	<b>Account Description</b>	<b>Budgeted Amount</b>	<b>Notes</b>
<b>4611</b>	<b>Interest</b>	<b>\$0</b>	
<b>REVENUE TOTAL</b>		<b>\$0</b>	
<b>5860</b>	<b>Principal 2004 GO Bonds</b>	<b>\$0</b>	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.
<b>5905</b>	<b>Interest 2004 GO Bonds</b>	<b>\$0</b>	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.
<b>EXPENDITURE TOTAL</b>		<b>\$0</b>	
<b>4921</b>	<b>Transfer from Utility Fund</b>	<b>\$0</b>	Transfer from Utility Fund to pay the GO Bond.
<b>TRANSFER TOTAL</b>		<b>\$0</b>	
<b>DEBT SERVICE FUND TOTAL</b>		<b>\$0</b>	

<b>DEBT SERVICE FUND 40</b>	<b>ACCT #</b>	<b>FY 22-23 AUDITED ACTUAL</b>	<b>AMENDE D FY 23- 24 BUDGET</b>	<b>FY 23-24 EOY ESTIMATE</b>	<b>FY 24-25 BUDGET</b>
<b>REVENUES</b>					
<b>INTEREST</b>	<b>4611</b>				
		277	25	400	-
<b>Total</b>		<b>277</b>	<b>25</b>	<b>400</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>277</b>	<b>25</b>	<b>400</b>	<b>-</b>
<b>EXPENSES</b>					
<b>PRINCIPAL PAYMENT 2004 BOND</b>	<b>5860</b>				
		173,763	178,000	178,000	-
<b>Total</b>		<b>173,763</b>	<b>178,000</b>	<b>178,000</b>	<b>-</b>
<b>INTEREST EXPENSE - 2004 BOND</b>	<b>5905</b>				
		5,501	3,738	3,738	-
<b>Total</b>		<b>5,501</b>	<b>3,738</b>	<b>3,738</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>179,264</b>	<b>181,738</b>	<b>181,738</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>(178,987)</b>	<b>(181,713)</b>	<b>(181,338)</b>	<b>-</b>
<b>TRANSFERS IN (OUT) FROM UTILITY FUND</b>	<b>4921</b>				
		175,000	170,000	170,000	-
<b>Total</b>		<b>175,000</b>	<b>170,000</b>	<b>170,000</b>	<b>-</b>
<b>TOTAL TRANSFERS IN (OUT)</b>		<b>175,000</b>	<b>170,000</b>	<b>170,000</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS</b>		<b>(3,987)</b>	<b>(11,713)</b>	<b>(11,338)</b>	<b>-</b>

**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.

<b>Acct No.</b>	<b>Account Description</b>	<b>Budgeted Amount</b>	<b>Notes</b>
<b>4430</b>	<b>Water Billing</b>	<b>\$2,288,921</b>	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.
<b>4435</b>	<b>Turn On Fees</b>	<b>\$400</b>	
<b>4436</b>	<b>Backflow Inspections</b>	<b>\$500</b>	Sales of new water meters. Not a stable revenue source.
<b>4438</b>	<b>Water Meter Sales</b>	<b>\$1,000</b>	Sales of new water meters. Not a stable revenue source.
<b>4444</b>	<b>Penalties</b>	<b>\$80,000</b>	
<b>4611</b>	<b>Interest Income</b>	<b>\$1,500</b>	
<b>REVENUE TOTAL</b>		<b>\$2,372,821</b>	
<b>5100</b>	<b>Salaries</b>	<b>\$239,363</b>	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%).
<b>5160</b>	<b>Insurance</b>	<b>\$41,776</b>	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%).
<b>5167</b>	<b>IMRF Expense</b>	<b>\$11,114</b>	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%).
<b>5168</b>	<b>OPEB Expense</b>	<b>\$16,487</b>	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%).
<b>5225</b>	<b>Backflow Inspections</b>	<b>\$1,000</b>	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.
<b>5245</b>	<b>Technology</b>	<b>\$10,432</b>	Includes Springbrook assistance. This cost is being split between the Water and Sewer Funds.
<b>5248</b>	<b>GIS</b>	<b>\$25,000</b>	GIS Costs
<b>5250</b>	<b>Printing &amp; Postage</b>	<b>\$10,000</b>	Printing and postage for bills and late notices. Cost includes Postage, Printing, and Miscellaneous Items.
<b>5300</b>	<b>Conferences &amp; Trainings</b>	<b>\$1,000</b>	Conference and training costs
<b>5380</b>	<b>Hillside-Berkeley Water Commission</b>	<b>\$1,401,877</b>	Water purchase through Hillside-Berkeley Water Commission.
<b>5455</b>	<b>Dumping Charges</b>	<b>\$10,000</b>	Costs incurred for dumping of clay/dirt for repair of water main breaks.
<b>5465</b>	<b>Misc. Reimbursable Expense</b>	<b>\$0</b>	Miscellaneous expenses that will be reimbursed.
<b>5470</b>	<b>Bank &amp; Service Charges</b>	<b>\$31,700</b>	Water sample testing charges. Also includes credit card fees, lockbox fees, online bill pay which is split between Water and Sewer, and PDC Labs.
<b>5490</b>	<b>Survey of Water System</b>	<b>\$8,000</b>	Professional services for location of leaks.

Acct No.	Account Description	Budgeted Amount	Notes
5525	Maintenance of Equipment	\$1,000	
5530	Maintenance of Fire Hydrants	\$6,000	Maintenance of all fire hydrants
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	\$0	Replace water meters Village-wide.
5545	Water Main Replacement	\$0	
5610	Supplies	\$500	
5620	Tools & Small Equipment	\$1,000	
5800	Contingencies	\$5,000	
5850	Melrose Park Debt Service	\$349,932	
6308	Maintenance of Water Tank	\$1,500	
6652	Vehicle Purchase	\$43,006	
<b>EXPENDITURE TOTAL</b>		<b>\$2,265,687</b>	
5915	IMRF & FICA Transfer	-\$27,056	Transfer to IMRF & FICA for Public Works salaries.
<b>TRANSFER TOTAL</b>		<b>-\$27,056</b>	
<b>WATER FUND TOTAL</b>		<b>\$80,077</b>	

**WATER FUND  
FUND 50**

	ACCT #	FY 22-23 AUDITED ACTUAL	AMENDED FY 23-24 BUDGET	FY 23-24 EOY ESTIMATE	FY 24-25 BUDGET
<b>REVENUES</b>					
<b>WATER BILLINGS</b>	<b>4430</b>				
		2,284,099	2,248,158	2,248,158	2,288,921
<b>Total</b>		<b>2,284,099</b>	<b>2,248,158</b>	<b>2,248,158</b>	<b>2,288,921</b>
<b>TURN ON FEES</b>	<b>4435</b>				
		200	400	300	400
<b>Total</b>		<b>200</b>	<b>400</b>	<b>300</b>	<b>400</b>
<b>BACKFLOW INSPECTIONS</b>	<b>4436</b>				
		4,160	500	300	500
<b>Total</b>		<b>4,160</b>	<b>500</b>	<b>300</b>	<b>500</b>
<b>WATER METER SALES</b>	<b>4438</b>				
		464	500	1,200	1,000
<b>Total</b>		<b>464</b>	<b>500</b>	<b>1,200</b>	<b>1,000</b>
<b>PENALTIES</b>	<b>4444</b>				
		95,998	70,000	120,000	80,000
<b>Total</b>		<b>95,998</b>	<b>70,000</b>	<b>120,000</b>	<b>80,000</b>
<b>INTEREST INCOME</b>	<b>4611</b>				
		4,143	1,500	500	1,500
<b>Total</b>		<b>4,143</b>	<b>1,500</b>	<b>500</b>	<b>1,500</b>
<b>MISCELLANEOUS INCOME</b>	<b>4655</b>				
		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>2,389,064</b>	<b>2,321,058</b>	<b>2,370,458</b>	<b>2,372,321</b>
<b>EXPENSES</b>					
<b>SALARIES</b>	<b>5100</b>				
Village Administrator		16,149	15,608	15,608	16,076
Assistant Village Administrator		10,688	11,126	11,126	11,460
Deputy Village Clerk		19,995	20,517	20,517	21,135
Office Specialists (3)		-	28,918	28,918	47,149
AP Specialist		3,069	4,165	4,165	-
Finance and Human Resources Coordinator		-	-	-	8,000
Public Works Superintendent		25,611	26,835	26,835	27,642
Foreman		19,686	21,105	21,105	21,740
Laborers (5)		52,427	69,205	69,205	70,611
Water Operator		14,794	15,097	15,097	15,550
<b>Total</b>		<b>162,419</b>	<b>212,576</b>	<b>212,576</b>	<b>239,363</b>

**WATER FUND  
FUND 50**

	ACCT #	FY 22-23 AUDITED ACTUAL	AMENDED FY 23-24 BUDGET	FY 23-24 EOY ESTIMATE	FY 24-25 BUDGET
<b>INSURANCE</b>	<b>5160-201</b>				
Dental, Health, Life		52,776	41,625	41,625	41,776
<b>Total</b>		<b>52,776</b>	<b>41,625</b>	<b>41,625</b>	<b>41,776</b>
<b>IMRF PENSION EXPENSE</b>	<b>5167-015</b>				
		(8,740)	11,730	11,730	11,114
<b>Total</b>		<b>(8,740)</b>	<b>11,730</b>	<b>11,730</b>	<b>11,114</b>
<b>OPEB EXPENSE</b>	<b>5168</b>				
		-	15,685	15,685	16,487
<b>Total</b>		<b>-</b>	<b>15,685</b>	<b>15,685</b>	<b>16,487</b>
<b>BACKFLOW INSPECTIONS</b>	<b>5225</b>				
		700	2,000	1,000	1,000
<b>Total</b>		<b>700</b>	<b>2,000</b>	<b>1,000</b>	<b>1,000</b>
<b>PROFESSIONAL SERVICES</b>	<b>5235</b>				
Accountant		3,828	5,000	5,000	5,000
Engineering		10,935	1,000	13,000	13,000
<b>Total</b>		<b>14,763</b>	<b>6,000</b>	<b>18,000</b>	<b>18,000</b>
<b>TECHNOLOGY</b>	<b>5245</b>				
Internet		-	-	-	432
Springbrook		4,920	6,000	5,200	6,000
Water Meter Reading System		420	53,000	25,177	-
Neptune 360 Software		3,150	4,000	-	4,000
<b>Total</b>		<b>8,490</b>	<b>63,000</b>	<b>30,377</b>	<b>10,432</b>
<b>GIS</b>	<b>5248</b>				
		-	15,000	15,000	25,000
<b>Total</b>		<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>25,000</b>
<b>PRINTING &amp; POSTAGE</b>	<b>5250</b>				
		8,840	11,000	10,000	10,000
<b>Total</b>		<b>8,840</b>	<b>11,000</b>	<b>10,000</b>	<b>10,000</b>
<b>CONFERENCES, TRAININGS, &amp; TRAVEL</b>	<b>5300</b>				
		-	1,000	1,000	1,000
<b>Total</b>		<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>HILLSIDE-BERKELEY WATER COMM</b>	<b>5380</b>				
		1,294,366	1,047,920	1,047,920	1,401,877
<b>Total</b>		<b>1,294,366</b>	<b>1,047,920</b>	<b>1,047,920</b>	<b>1,401,877</b>
<b>DUMPING CHARGES</b>	<b>5455</b>				
		-	7,000	10,000	10,000
<b>Total</b>		<b>-</b>	<b>7,000</b>	<b>10,000</b>	<b>10,000</b>
<b>MISC. REIMBURSEABLE EXPENSE</b>	<b>5465</b>				
		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BANK &amp; SERVICE CHARGES</b>	<b>5470</b>				
Bank Service Charges		5,057	8,000	7,000	8,000
Coliform Samples (Enviro Test)		900	1,000	1,200	1,000
Credit Card Fee (Blue Pay)		5,178	5,000	5,000	5,000
Credit Card Fee (Blue Merchant)		6,140	8,500	8,500	8,500
Lockbox		1,037	2,000	2,000	2,000
Springbrook Software		-	6,000	5,700	6,000
Online Bill Pay Charges (Springbrook)		5,400	-	-	-
Neptune 360		-	-	-	-
Water Testing (Pace)		850	1,200	2,400	1,200
<b>Total</b>		<b>24,562</b>	<b>31,700</b>	<b>31,800</b>	<b>31,700</b>

**WATER FUND  
FUND 50**

	ACCT #	FY 22-23 AUDITED ACTUAL	AMENDED FY 23-24 BUDGET	FY 23-24 EOY ESTIMATE	FY 24-25 BUDGET
<b>SURVEY OF WATER SYSTEM</b>	<b>5490</b>				
		10,538	8,000	3,000	8,000
<b>Total</b>		<b>10,538</b>	<b>8,000</b>	<b>3,000</b>	<b>8,000</b>
<b>MAINTENANCE OF EQUIPMENT</b>	<b>5525</b>				
		-	1,000	1,000	1,000
<b>Total</b>		<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>MAINTENANCE OF FIRE HYDRANTS</b>	<b>5530</b>				
		-	6,000	5,000	6,000
<b>Total</b>		<b>-</b>	<b>6,000</b>	<b>5,000</b>	<b>6,000</b>
<b>REPAIR &amp; MAINT-WATER SYSTEM</b>	<b>5535</b>				
Valve Exercising and Repair		-	-	-	-
Repair and Maintenance of Water Main		16,364	90,000	90,000	50,000
<b>Total</b>		<b>16,364</b>	<b>90,000</b>	<b>90,000</b>	<b>50,000</b>
<b>WATER METERS &amp; PARTS</b>	<b>5542</b>				
		5,362	34,000	34,000	-
<b>Total</b>		<b>5,362</b>	<b>34,000</b>	<b>34,000</b>	<b>-</b>
<b>WATER MAIN REPLACEMENT</b>	<b>5545</b>				
Taft Ave Water Main Lining		-	170,000	170,000	-
<b>Total</b>		<b>-</b>	<b>170,000</b>	<b>170,000</b>	<b>-</b>
<b>SUPPLIES</b>	<b>5610</b>				
		300	500	400	500
<b>Total</b>		<b>300</b>	<b>500</b>	<b>400</b>	<b>500</b>
<b>TOOLS &amp; SMALL EQUIPMENT</b>	<b>5620</b>				
Miscellaneous Equipment		-	1,000	1,000	1,000
<b>Total</b>		<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>CONTINGENCIES</b>	<b>5800</b>				
		-	5,000	5,000	5,000
<b>Total</b>		<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

**WATER FUND  
FUND 50**

	ACCT #	FY 22-23 AUDITED ACTUAL	AMENDED FY 23-24 BUDGET	FY 23-24 EOY ESTIMATE	FY 24-25 BUDGET
<b>MELROSE PARK DEBT SERVICE</b>	<b>5850</b>				
Monthly Payment		332,762	370,495	370,495	349,932
<b>Total</b>		<b>332,762</b>	<b>370,495</b>	<b>370,495</b>	<b>349,932</b>
<b>MAINTENANCE OF WATER TANK</b>	<b>6308</b>				
Miscellaneous		-	1,500	1,200	1,500
<b>Total</b>		<b>-</b>	<b>1,500</b>	<b>1,200</b>	<b>1,500</b>
<b>VEHICLE PURCHASE</b>	<b>6652</b>				
		-	-	-	43,006
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>43,006</b>
<b>VEHICLE REPAIR</b>	<b>6653</b>				
		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPRECIATION</b>	<b>6690</b>				
		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>1,923,502</b>	<b>2,153,731</b>	<b>2,127,808</b>	<b>2,283,687</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>465,562</b>	<b>167,327</b>	<b>242,650</b>	<b>88,633</b>
<b>TRANSFERS IN (OUT)</b>					
<b>TO FICA &amp; IMRF</b>	<b>5915</b>				
		(26,385)	(27,541)	(27,541)	(27,056)
<b>Total</b>		<b>(26,385)</b>	<b>(27,541)</b>	<b>(27,541)</b>	<b>(27,056)</b>
<b>TO WATER RESERVE FUND</b>	<b>5952</b>				
		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FROM WATER RESERVE FUND</b>	<b>4952</b>				
		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS IN (OUT)</b>		<b>(26,385)</b>	<b>(27,680)</b>	<b>(27,541)</b>	<b>(27,056)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS</b>		<b>439,177</b>	<b>139,647</b>	<b>215,109</b>	<b>61,577</b>

**Water Reserve Fund**  
**Budget Footnotes**

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

<b>Acct No.</b>	<b>Account Description</b>	<b>Budgeted Amount</b>	<b>Notes</b>
<b>4611</b>	<b>Interest</b>	<b>\$500</b>	Interest gained (lost) on investments.
<b>REVENUE TOTAL</b>		<b>\$500</b>	
<b>WATER RESERVE FUND TOTAL</b>		<b>\$500</b>	

<b>WATER RESERVE FUND FUND 52</b>	<b>ACCT #</b>	<b>FY 22-23</b>	<b>AMENDE D FY 23-</b>	<b>FY 23-24</b>	<b>FY 24-25</b>
		<b>AUDITED ACTUAL</b>	<b>24 BUDGET</b>	<b>EOY ESTIMATE</b>	<b>BUDGET</b>
<b>REVENUES</b>					
<b>INTEREST</b>	<b>4611</b>				
		24,631	800	800	500
<b>Total</b>		<b>24,631</b>	<b>800</b>	<b>800</b>	<b>500</b>
<b>TOTAL REVENUES</b>		<b>24,631</b>	<b>800</b>	<b>800</b>	<b>500</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS</b>					
		<b>24,631</b>	<b>800</b>	<b>800</b>	<b>500</b>

**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	\$362,762	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	
<b>REVENUE TOTAL</b>		<b>\$378,962</b>	
5100	Salaries	\$223,813	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	\$41,776	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	\$11,114	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	\$16,487	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	\$2,000	10% of accountant services
5245	Technology	\$6,000	Includes Springbrook assistance and the purchase of a camera to record sewer lines.
5248	GIS	\$25,000	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	\$0	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	\$200,000	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	\$43,006	
<b>EXPENDITURE TOTAL</b>		<b>\$638,196</b>	
5915	IMRF & FICA Transfer	-\$27,056	Transfer to IMRF & FICA for Public Works salaries.
<b>TRANSFER TOTAL</b>		<b>-\$27,056</b>	
<b>SEWER FUND TOTAL</b>		<b>-\$286,291</b>	

**SEWER FUND  
FUND 54**

	ACCT #	FY 22-23 AUDITED ACTUAL	AMENDE D FY 23-24 BUDGET	FY 23-24 EOY ESTIMATE	FY 24-25 BUDGET
<b>REVENUES</b>					
<b>SEWER CHARGES</b>	<b>4441</b>				
		310,084	337,819	337,819	362,762
<b>Total</b>		<b>310,084</b>	<b>337,819</b>	<b>337,819</b>	<b>362,762</b>
<b>PENALTIES</b>	<b>4444</b>				
		13,867	15,000	13,000	15,000
<b>Total</b>		<b>13,867</b>	<b>15,000</b>	<b>13,000</b>	<b>15,000</b>
<b>INTEREST INCOME</b>	<b>4611</b>				
		949	1,200	1,200	1,200
<b>Total</b>		<b>949</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
<b>MISC INCOME</b>	<b>4655</b>				
		-	-	-	200,000
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>
<b>TOTAL REVENUES</b>		<b>324,900</b>	<b>354,019</b>	<b>352,019</b>	<b>578,962</b>
<b>EXPENSES</b>					
<b>SALARIES</b>	<b>5100</b>				
Village Administrator		16,149	15,608	15,608	16,076
Assistant Village Administrator		10,688	11,126	11,126	11,460
Deputy Village Clerk		19,994	20,517	20,517	21,135
Office Specialists (3)		-	28,918	28,918	47,149
AP Specialist		3,069	4,165	4,165	-
Finance and Human Resources Coordinator		-	-	-	8,000
Public Works Superintendent		25,612	26,835	26,835	27,642
Foreman		19,686	21,105	21,105	21,740
Laborers (5)		54,427	69,205	69,205	70,611
<b>Total</b>		<b>149,625</b>	<b>197,479</b>	<b>197,479</b>	<b>223,813</b>
<b>INSURANCE</b>	<b>5160-201</b>				
Dental, Health, Life		52,775	41,625	41,625	41,776
<b>Total</b>		<b>52,775</b>	<b>41,625</b>	<b>41,625</b>	<b>41,776</b>
<b>IMRF PENSION EXPENSE</b>	<b>5167-015</b>				
		(7,612)	11,730	11,730	11,114
<b>Total</b>		<b>(7,612)</b>	<b>11,730</b>	<b>11,730</b>	<b>11,114</b>

**SEWER FUND  
FUND 54**

	ACCT #	FY 22-23 AUDITED ACTUAL	AMENDE D FY 23-24 BUDGET	FY 23-24 EOY ESTIMATE	FY 24-25 BUDGET
<b>OPEB EXPENSE</b>	<b>5168-015</b>				
		-	15,685	15,685	16,487
<b>Total</b>		-	<b>15,685</b>	<b>15,685</b>	<b>16,487</b>
<b>PROFESSIONAL SERVICES</b>	<b>5235</b>				
Accountant		3,828	5,000	4,500	-
Compliance Reporting		6,324	2,000	-	2,000
<b>Total</b>		<b>10,152</b>	<b>7,000</b>	<b>4,500</b>	<b>2,000</b>
<b>TECHNOLOGY</b>	<b>5245</b>				
Springbrook		4,920	6,000	5,200	6,000
<b>Total</b>		<b>4,920</b>	<b>6,000</b>	<b>5,200</b>	<b>6,000</b>
<b>GIS</b>	<b>5248</b>				
		-	15,000	15,000	25,000
<b>Total</b>		-	<b>15,000</b>	<b>15,000</b>	<b>25,000</b>
<b>PRINTING &amp; POSTAGE</b>	<b>5250</b>				
		6,893	11,000	8,000	11,000
<b>Total</b>		<b>6,893</b>	<b>11,000</b>	<b>8,000</b>	<b>11,000</b>
<b>CONFERENCES, TRAININGS &amp; TRAVEL</b>	<b>5300</b>				
		48	1,000	1,000	1,000
<b>Total</b>		<b>48</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>UTILITIES</b>	<b>5350</b>				
		3,117	3,200	3,200	3,200
<b>Total</b>		<b>3,117</b>	<b>3,200</b>	<b>3,200</b>	<b>3,200</b>
<b>BANK &amp; SERVICE CHARGES</b>	<b>5470</b>				
		22,562	21,000	8,000	-
<b>Total</b>		<b>22,562</b>	<b>21,000</b>	<b>8,000</b>	-
<b>PUMP STATION MAINTENANCE</b>	<b>5510</b>				
Flowtechnics (Lift Station Maintenance)		-	2,200	2,200	2,200
Detention Pond Generator Maintenance		1,590	1,600	1,200	1,600
<b>Total</b>		<b>1,590</b>	<b>3,800</b>	<b>3,400</b>	<b>3,800</b>
<b>REPAIRS &amp; MAINTENANCE</b>	<b>5540</b>				
		20,512	50,000	30,000	50,000
<b>Total</b>		<b>20,512</b>	<b>50,000</b>	<b>30,000</b>	<b>50,000</b>
<b>SEWER MAIN LINING/REPAIR</b>	<b>5540-100</b>				
		-	-	-	200,000
<b>Total</b>		-	-	-	<b>200,000</b>

**SEWER FUND  
FUND 54**

	ACCT #	FY 22-23 AUDITED ACTUAL	AMENDE D FY 23-24 BUDGET	FY 23-24 EOY ESTIMATE	FY 24-25 BUDGET
<b>CONTINGENCIES</b>	<b>5800</b>				
<b>Total</b>		-	-	-	-
<b>VEHICLE PURCHASE</b>	<b>6652</b>				
<b>Total</b>		-	-	-	43,006
<b>VEHICLE REPAIR</b>	<b>6653</b>				
<b>Total</b>		-	-	-	<b>43,006</b>
<b>DEPRECIATION</b>	<b>6690</b>				
<b>Total</b>		-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>264,582</b>	<b>384,519</b>	<b>344,819</b>	<b>638,196</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>60,318</b>	<b>(30,500)</b>	<b>7,200</b>	<b>(59,235)</b>
<b>TRANSFERS IN (OUT) FROM SEWER RESERVE</b>	<b>4855</b>				
<b>Total</b>		-	-	-	-
<b>TO FICA &amp; IMRF</b>	<b>5915</b>				
<b>Total</b>		(26,385)	(27,541)	(27,541)	(27,056)
<b>TOTAL TRANSFERS IN (OUT)</b>		<b>(26,385)</b>	<b>(27,541)</b>	<b>(27,541)</b>	<b>(27,056)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS</b>		<b>33,933</b>	<b>(58,041)</b>	<b>(20,341)</b>	<b>(86,291)</b>

**Sewer Reserve Fund**  
**Budget Footnotes**

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

<b>Acct No.</b>	<b>Account Description</b>	<b>Budgeted Amount</b>	<b>Notes</b>
<b>4611</b>	<b>Interest Income</b>	<b>\$500</b>	Interest gained (lost) on investments.
<b>SEWER RESERVE FUND TOTAL</b>		<b>\$500</b>	

<b>SEWER RESERVE FUND FUND 56</b>	<b>ACCT #</b>	<b>FY 22-23 AUDITED ACTUAL</b>	<b>AMENDE D FY 23-24 BUDGET</b>	<b>FY 23-24 EOY ESTIMATE</b>	<b>FY 24-25 BUDGET</b>
<b>REVENUES</b>					
<b>INTEREST INCOME</b>	<b>4611</b>				
		23,583	(1,000)	(1,000)	500
<b>Total</b>		<b>23,583</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>500</b>
<b>TOTAL REVENUES</b>					
		<b>23,583</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>500</b>
<b>TRANSFERS IN (OUT) FROM SEWER FUND</b>					
	<b>5955</b>				
		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS IN (OUT)</b>					
		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS</b>					
		<b>23,583</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>500</b>

**Police Pension Fund**  
**Budget Footnotes**

<b>Acct No.</b>	<b>Account Description</b>	<b>Budgeted Amount</b>	<b>Notes</b>
4611	Investment Earnings	\$740,900	Investment earnings represent a minimal amount received.
4720	Employee Contribution	\$175,000	Employee contributions from payroll deductions.
4720-201	Personal Property Replacement Tax	\$11,900	2.9% of PPRT payments are sent to the Police Pension Fund.
4722	Employer Contribution	\$998,238	
<b>REVENUE TOTAL</b>		<b>\$1,926,038</b>	
5220	Professional Services	\$32,615	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	\$6,500	Fees are paid to the Investment Manager (MB Financial).
6820	Pension and Benefits	\$925,300	
<b>EXPENDITURE TOTAL</b>		<b>\$970,210</b>	
<b>POLICE PENSION FUND TOTAL</b>		<b>\$955,828</b>	

<b>POLICE PENSION FUND 65</b>	<b>ACCT #</b>	<b>FY 22-23 AUDITED ACTUAL</b>	<b>AMENDED FY 23-24 BUDGET</b>	<b>FY 23-24 EOY ESTIMATE</b>	<b>FY 24-25 BUDGET</b>
<b>REVENUES</b>					
<b>INVESTMENT EARNINGS</b>	<b>4611</b>				
		129,408	651,600	719,322	740,900
<b>Total</b>		<b>129,408</b>	<b>651,600</b>	<b>719,322</b>	<b>740,900</b>
<b>EMPLOYEE CONTRIBUTIONS</b>	<b>4720</b>				
		155,312	158,200	169,874	175,000
<b>Total</b>		<b>155,312</b>	<b>158,200</b>	<b>169,874</b>	<b>175,000</b>
<b>PERSONAL PROPERTY TAX (PPRT)</b>	<b>4720-001</b>				
		16,965	13,021	11,507	11,900
<b>Total</b>		<b>16,965</b>	<b>13,021</b>	<b>11,507</b>	<b>11,900</b>
<b>EMPLOYER CONTRIBUTIONS</b>	<b>4722</b>				
		933,428	917,034	905,527	998,238
<b>Total</b>		<b>933,428</b>	<b>917,034</b>	<b>905,527</b>	<b>998,238</b>
<b>TOTAL REVENUES</b>		<b>1,235,113</b>	<b>1,739,855</b>	<b>1,806,230</b>	<b>1,926,038</b>
<b>EXPENSES</b>					
<b>PROFESSIONAL SERVICES</b>	<b>5520</b>				
Accounting Services		10,455	12,056	12,035	12,370
Actuarial Services		4,565	4,748	4,655	5,000
Fiduciary Insurance Service		2,615	2,700	3,000	3,000
PSA/Court Reporter		5,815	6,743	6,765	6,945
Legal Services		4,733	5,800	5,167	5,300
<b>Total</b>		<b>28,183</b>	<b>32,047</b>	<b>31,622</b>	<b>32,615</b>
<b>MISCELLANEOUS EXPENSES</b>	<b>5485</b>				
Conference/Seminar Fees		2,625	5,000	943	5,000
Association Dues		795	795	795	795
IDOI Filing Fee		2,369	-	-	-
<b>Total</b>		<b>5,789</b>	<b>5,795</b>	<b>1,738</b>	<b>5,795</b>
<b>INVESTMENT</b>	<b>6815</b>				
Bank Fees		-	-	-	-
Investment Manager/Advisor Fees		13,594	5,900	6,291	6,500
<b>Total</b>		<b>13,594</b>	<b>5,900</b>	<b>6,291</b>	<b>6,500</b>

<b>PENSION AND BENEFITS</b>	<b>6820</b>				
Service Pensions		764,764	778,500	755,938	778,600
Children's Pensions		-	-	-	-
Transfer to other Pensions		187,904	-	-	-
Surviving Spouse Pensions		115,673	115,673	142,424	146,700
Refund of Contributions		119,120	-	16,955	-
<b>Total</b>		<b>1,187,461</b>	<b>894,173</b>	<b>915,317</b>	<b>925,300</b>
<b>TOTAL EXPENDITURES</b>		<b>1,235,027</b>	<b>937,915</b>	<b>954,968</b>	<b>970,210</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>86</b>	<b>801,940</b>	<b>851,262</b>	<b>955,828</b>

<b>BERKELEY PUBLIC LIBRARY</b>	<b>ACCT #</b>	<b>FY 22-23 AUDITED ACTUAL</b>	<b>AMENDED FY 23-24 BUDGET</b>	<b>FY 23-24 EOY ESTIMATE</b>	<b>FY 24-25 BUDGET</b>
<b>REVENUES</b>					
<b>DIRECT PUBLIC GRANTS</b>	<b>43300</b>	-	-	-	-
<b>Total</b>		-	-	-	-
<b>DIRECT PUBLIC SUPPORT</b>	<b>43400</b>	-	750	-	-
<b>Total</b>		-	<b>750</b>	-	-
<b>PROPERTY TAXES</b>	<b>43500</b>	448,291	458,612	-	-
<b>Total</b>		<b>448,291</b>	<b>458,612</b>	-	-
<b>GOVERNMENT GRANTS</b>	<b>44360</b>	116,782	7,600	-	-
<b>Total</b>		<b>116,782</b>	<b>7,600</b>	-	-
<b>HEALTH INSURANCE REIMBURSEMENT</b>	<b>44700</b>	6,889	5,100	-	-
<b>Total</b>		<b>6,889</b>	<b>5,100</b>	-	-
<b>CASH SALES</b>	<b>44800</b>	-	2,500	-	-
<b>Total</b>		-	<b>2,500</b>	-	-
<b>INTEREST INCOME</b>	<b>45000</b>	8,083	1,000	-	-
<b>Total</b>		<b>8,083</b>	<b>1,000</b>	-	-
<b>MISCELLANEOUS</b>	<b>46420</b>	4,479	-	-	-
<b>Total</b>		<b>4,479</b>	-	-	-
<b>TOTAL REVENUES</b>		<b>539,579</b>	<b>475,562</b>	-	-

**EXPENSES**

<b>BERKELEY PUBLIC LIBRARY</b>	<b>ACCT #</b>	<b>FY 22-23 AUDITED ACTUAL</b>	<b>AMENDED FY 23-24 BUDGET</b>	<b>FY 23-24 EOY ESTIMATE</b>	<b>FY 24-25 BUDGET</b>
<b>PERSONNEL</b>	<b>100</b>				
Salaries	101	-	270,200	-	-
FICA	102	-	20,560	-	-
IMRF	103	-	18,000	-	-
Health Insurance	104	-	21,000	-	-
Staff Development	105	-	1,500	-	-
Board Development & Materials	106	-	750	-	-
Staff Tuition Support	107	-	1,500	-	-
<b>Total</b>		<b>297,421</b>	<b>333,510</b>	<b>-</b>	<b>-</b>
<b>PRINT</b>					
Adult	201	-	8,250	-	-
Young Adult	202	-	2,750	-	-
Youth	203	-	7,750	-	-
Periodicals	204	-	1,750	-	-
<b>Total</b>		<b>32,885</b>	<b>20,500</b>	<b>-</b>	<b>-</b>
<b>e-Content</b>					
e-Books	205	-	3,900	-	-
Databases	207	-	6,000	-	-
<b>Total</b>		<b>-</b>	<b>9,900</b>	<b>-</b>	<b>-</b>
<b>AUDIO VISUAL</b>					
Audio Books	208	-	650	-	-
DVDs	209	-	4,000	-	-
Miscellaneous Non-print	210	-	500	-	-
Video Games	211	-	1,000	-	-
<b>Total</b>		<b>-</b>	<b>6,150</b>	<b>-</b>	<b>-</b>
<b>TECHNOLOGY</b>	<b>300</b>				
Technology Services	301	-	5,500	-	-
T1/Broadband/Telephone	302	-	7,250	-	-
SWAN Fees & Delivery	303	-	17,250	-	-
PC Hardware & Software	304	-	10,500	-	-
<b>Total</b>		<b>31,454</b>	<b>40,500</b>	<b>-</b>	<b>-</b>
<b>PROGRAMMING</b>	<b>400</b>				
Summer Reading	401	-	1,500	-	-
Adult	402	-	1,750	-	-
Young Adult	403	-	1,000	-	-
Youth	404	-	2,750	-	-
<b>Total</b>		<b>7,171</b>	<b>7,000</b>	<b>-</b>	<b>-</b>

<b>BERKELEY PUBLIC LIBRARY</b>	<b>ACCT #</b>	<b>FY 22-23 AUDITED ACTUAL</b>	<b>AMENDED FY 23-24 BUDGET</b>	<b>FY 23-24 EOY ESTIMATE</b>	<b>FY 24-25 BUDGET</b>
<b>PROFESSIONAL SERVICES</b>	<b>500</b>				
Audit	501	-	5,500	-	-
Public Relations	503	-	750	-	-
Legal	504	-	1,800	-	-
Community Scholarship Program	505	-	-	-	-
Banking & Administration	506	-	-	-	-
Digital Branch	507	-	1,000	-	-
Miscellaneous		-	-	-	-
<b>Total</b>		<b>8,819</b>	<b>9,050</b>	-	-
<b>POSTAGE/OCLC/TRAVEL</b>	<b>600</b>				
Postage	601	-	270	-	-
OCLC	602	-	350	-	-
Travel	603	-	75	-	-
<b>Total</b>		-	<b>695</b>	-	-
<b>EQUIPMENT/SUPPLIES</b>	<b>700</b>				
		-	6,000	-	-
<b>Total</b>		<b>4,478</b>	<b>6,000</b>	-	-
<b>EQUIPMENT CONTRACTS</b>	<b>800</b>				
Print Service	801	-	7,000	-	-
TBS	802	-	-	-	-
Illinois Alarm	804	-	-	-	-
<b>Total</b>		<b>3,951</b>	<b>7,000</b>	-	-
<b>OPERATIONS EXPENDITURES</b>					
<b>TOTAL</b>		<b>386,179</b>	<b>440,305</b>	-	-
<b>FACILITIES</b>	<b>900-1000</b>				
Building Maintenance & Improvements	901	-	4,500	-	-
Grounds Maintenance	902	-	2,250	-	-
Contingency	1001	-	9,000	-	-
Capital Projects Funds Budgeted	1002	-	90,000	-	-
Alarm Monitoring	905	-	1,550	-	-
Elevator Maintenance	906	-	2,500	-	-
General Building Improvements	907	-	5,500	-	-
<b>Total</b>		<b>306,803</b>	<b>115,300</b>	-	-
<b>TOTAL EXPENDITURES</b>		<b>692,982</b>	<b>555,605</b>	-	-



Compensation and Classification Plan  
May 1, 2024 – April 30, 2025

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**Administration**

Accounts Payable Specialist (P/T) (\$23.75 - \$33.25)  
Assistant Village Administrator (\$110,832 - \$155,165)  
Custodian (\$21.54 - \$30.16)  
Deputy Village Clerk/Office Manager (\$63,103 - \$88,344)  
Office Specialist (\$47,040 - \$65,857)  
Plumbing Inspector (\$6,888)  
Purchasing Agent/Special Projects Coordinator (P/T) (\$23.75 - \$33.25)  
Village Administrator (\$158,441 - \$221,818)

**Fire**

Deputy Fire Chief (P/T) (\$39,779 - \$55,689)  
Fire Lieutenant (P/T) (\$25.14 - \$35.20)  
Firefighter/Paramedic (P/T) (\$21.86 - \$30.59)

**Police**

Public Safety Director (\$116,374 - \$162,924)  
Commander (\$100,528 - \$140,739)  
Crossing Guard (\$57.39 - \$85.62)  
Deputy Police Chief (\$105,554 - \$147,776)  
Police Officer (**Per the ICOPS Collective Bargaining Agreement**)  
Police Officer (P/T) (\$21.86 - \$30.59)  
Property Maintenance Coordinator (\$51,862 - \$72,607)  
Records Clerk (\$49,393 - \$69,150)

**Public Works**

Heavy Equipment Operator (\$60,098 - \$84,138)  
Public Works Director (\$110,832 - \$155,165)  
Public Works Foreman (\$66,258 - \$92,762)

**KEY**

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