

Village of Berkeley

Fiscal Year 2025 – 2026 Budget

May 1, 2025 – April 30, 2026

Adopted: April 15, 2025



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

www.berkeley.il.us

708-449-8840

Principal Officials

VILLAGE PRESIDENT

Robert E. Lee, Jr.
(Term Expires April 2029)

VILLAGE CLERK

Belia Nowak
(Term Expires April 2029)

VILLAGE TRUSTEES

Sherry Graf-Stone
(Term Expires April 2027)

Jason Mathews
(Term Expires April 2029)

Teresa McKelvy
(Term Expires April 2029)

Jerry Perez
(Term Expires April 2027)

Diane C. Salemi
(Term Expires April 2027)

Roger Thomas
(Term Expires April 2029)

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 2025 – 2026 BUDGET
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Village of Berkeley FY25 Projection Summary

	FY24 Audited	FY25 Projection as of Amended Budget (March 2025)			<i>Ending Fund Balance</i>
	<i>Ending Fund Balance</i>	<u>Revenues</u>	<u>Expenses</u>	<u>Transfers</u>	
General	7,853,240	7,432,014	6,923,588	(5,070,000)	3,291,666
<i>Elected Officials</i>			150,867		(150,867)
<i>Administration</i>			1,600,175	(5,070,000)	(6,670,175)
<i>Public Works</i>			595,702		(595,702)
<i>Police</i>			3,214,537		(3,214,537)
<i>Fire</i>			1,357,932		(1,357,932)
<i>Fire & Police Commission</i>			4,375		(4,375)
General Total	7,853,240	7,432,014	6,923,588	(5,070,000)	3,291,666
IMRF Fund	154,470	520,000	386,140	54,112	342,442
Utility Tax Fund	1,053,569	37,200	-	-	1,090,769
Refuse Fund	189,115	498,000	486,411	-	200,704
Opioid Settlement Fund	-	-	-	-	-
METRA Fund	(5,204)	17,000	7,797	-	3,999
Tollway Fund	5,475,171	250,000	247,000	-	5,478,171
Motor Fuel Tax Fund	1,090,633	379,000	280,000	-	1,189,633
Foreign Fire Fund	29,284	12,000	5,000	-	36,284
Vehicle Replacement	1,330,297	13,000	311,010	-	1,032,287
Centennial Fund	-	31,050	143,000	70,000	(41,950)
TIF #1 Fund	-	-	-	-	-
TIF #2 Fund	2,173,944	995,750	478,336	-	2,691,358
Capital Project Reserve	167,519	803,838	2,945,814	-	(1,974,457)
Debt Service Fund	134	-	-	-	134
Water Fund	4,172,154	2,402,712	2,234,465	(27,056)	4,313,345
Water Reserve Fund	1,157,553	40,000	-	-	1,197,553
Sewer Fund	1,769,218	535,800	614,784	(27,056)	1,663,178
Sewer Reserve Fund	597,317	40,000	-	-	637,317
Police Pension	12,524,334	1,990,735	1,242,005	-	13,273,064
Non-General Total	31,879,508	8,566,085	9,381,762	70,000	31,133,831
Village Total	39,732,748	15,998,099	16,305,350	(5,000,000)	34,425,497

Village of Berkeley FY26 Proposed Budget Summary

	FY25 Projected	FY26 Proposed Budget			Ending Fund Balance
	Ending Fund Balance	Revenues	Expenses	Transfers	
General	3,291,666	7,304,165	7,272,609	-	3,323,223
<i>Elected Officials</i>			159,603		(159,603)
<i>Administration</i>			1,611,902		(1,611,902)
<i>Public Works</i>			673,100		(673,100)
<i>Police</i>			3,419,808		(3,419,808)
<i>Fire</i>			1,404,821		(1,404,821)
<i>Fire & Police Commission</i>			3,375		(3,375)
General Total	3,291,666	7,304,165	7,272,609	-	3,323,223
IMRF Fund	342,442	490,395	416,388	61,842	478,291
Utility Tax Fund	1,090,769	37,000	-	-	1,127,769
Refuse Fund	200,704	507,126	504,630	-	203,200
Opioid Settlement Fund	6,000	1,000	-		7,000
METRA Fund	3,999	19,500	8,547	-	14,952
Tollway Fund	5,478,171	200,000	767,500	-	4,910,671
Motor Fuel Tax Fund	1,189,633	299,000	335,000	-	1,153,633
Foreign Fire Fund	36,284	12,000	5,000	-	43,284
Vehicle Replacement	1,032,287	8,000	336,910	-	703,377
Centennial Fund	(41,950)	-	22,000	-	(63,950)
TIF #1 Fund	-	-	-	-	-
TIF #2 Fund	2,691,358	1,010,000	1,958,000	-	1,743,358
Capital Project Reserve	(1,974,457)	7,118,206	2,437,814	-	2,705,935
Debt Service Fund	134	-	135,399	-	(135,265)
Water Fund	4,313,345	2,498,924	2,524,453	(30,921)	4,256,895
Water Reserve Fund	1,197,553	35,000	-	-	1,232,553
Sewer Fund	1,663,178	580,879	679,162	(30,921)	1,533,974
Sewer Reserve Fund	637,317	35,000	-	-	672,317
Police Pension	13,273,064	2,125,732	1,048,334	-	14,350,462
Non-General Total	31,139,831	14,977,762	11,179,136	-	34,938,456
Village Total	34,431,497	22,281,927	18,451,745	-	38,261,679

Village of Berkeley General Fund Revenue Summary

ACCT	FY24 Audited Actual	FY25 Budget	FY25 Estimate	FY26 Budget
4001 Property Taxes	3,669,472	3,582,197	3,690,000	3,710,000
4137 Sales Tax-Home Rule	255,578	230,000	250,000	250,000
4155 Personal Property Replacement Tax	320,255	300,000	225,000	200,000
Total Taxes	4,245,305	4,112,197	4,165,000	4,160,000
4200 Building Permits	26,594	35,000	30,000	30,000
4210 Business Licenses	64,360	55,000	70,000	70,000
4216 Contractor Licenses	11,906	12,000	12,000	12,000
4222 Vehicle Licenses	49,448	45,000	50,000	50,000
4230 Vacant Property Registration	200	100	100	100
4660 MSD Fees/Presale Fee	30,145	30,000	30,000	30,000
4661 Elevator Inspections	43	150	150	150
4662 Building Inspections	15,220	20,000	18,000	20,000
Total Licenses and Permits	197,916	197,250	210,250	212,250
4130 Local Use Taxes	203,900	200,000	200,000	175,000
4135 Sales Tax	351,502	320,000	350,000	350,000
4150 Income Taxes	873,908	775,000	920,000	900,000
4138 Cannabis Revenue	8,447	5,000	8,400	8,800
4608 Video Gaming Revenues	122,511	0	0	0
Total Intergovernmental	1,560,268	1,300,000	1,478,400	1,433,800
4131 Utility Tax	357,543	325,000	350,000	350,000
4300 Rental Registration	7,992	0	5,000	5,000
4511 Administrative Tow	170,000	100,000	200,000	200,000
4600 Non-Tax Revenues	20,000	0	0	0
4609 Cable Revenue	55,998	55,000	50,000	55,000
4647 Taxi Book Receipts	850	500	800	800
4700 General Ambulance Revenue	421,066	400,000	400,000	400,000
Total Charges for Services	1,033,448	880,500	1,005,800	1,010,800
4414 Adjudication Fees	1,475	2,000	500	1,000
4510 Fines	122,592	125,000	150,000	110,000
4515 DUI Fines	0	1,000	0	0
Total Fines and Forfeits	124,067	128,000	150,500	111,000
4611 Interest Income	380,789	25,000	380,000	350,000
Total Investment Income	380,789	25,000	380,000	350,000

Village of Berkeley General Fund Revenue Summary

ACCT	FY24 Audited Actual	FY25 Budget	FY25 Estimate	FY26 Budget
4460 Copies and Reports	2,190	2,500	2,300	2,300
4470 Honorary Street Sign Revenue	0	0	400	300
4612 Gaming Push Tax	13	0	14	15
4615 Wildlife Trap Program Revenue	888	2,000	500	500
4620 Bus Shelter Revenue	1,020	500	500	500
4630 Donations	3,100	5,000	0	0
4631 Giving Tree Donations	570	0	0	0
4633 Police Administrative Fee	50	150	0	0
4635 Gas Tax Refund	0	1,000	0	0
4637 Recycling Fee	530	750	500	500
4638 Electrical Aggregation Rebate	5,000	6,000	5,000	5,000
4645 Insurance Proceeds	0	0	10,400	0
4650 Sale of Surplus Equipment	0	4,000	2,000	2,000
4655 Miscellaneous Income	90,421	1,500	20,000	15,000
4666 Brick Paver Donations	100	0	150	0
4667 Adopt a Hydrant Program	500	0	0	0
4692 Solicitors Permits	420	0	300	200
Total Miscellaneous	104,802	23,400	42,064	26,315
Total General Fund Revenues	7,646,595	6,666,347	7,432,014	7,304,165

Village of Berkeley Revenue Forecast Summary

<u>Account</u>	<u>Name</u>	<u>FY26 Budget</u>	<u>Budget Notes</u>
10-00-4001-000	Property Tax	3,710,000	The Tax Year 2023 Corporate Tax Levy totals \$3,682,665. The first half will be collected in FY 2025 (Jan to April). The second half will be collected in FY 2026 (May to December). The first half of the 2024 Corporate Tax Levy will be collected in FY 2026 (Jan to April)
10-00-4130-000	Use Tax Revenue	175,000	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	350,000	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 to support Village operations.
10-00-4135-000	Sales Tax Revenue	350,000	The Sales Tax represents the 1% sales tax imposed on all sales within the Village. The Sales Tax, unlike the Home Rule Sales Tax, is imposed on all sales including food, drug, and automobile transactions. This revenue source is directly impacted by the Village's ability to drive economic activity within the Village.
10-00-4137-000	HR Sales Tax Revenue	250,000	The Home Rule Sales Tax represents the 1% sales tax the Village imposes under it's home rule authority. The tax is imposed on all sales excluding food, drug, and automobile transactions. This revenue source is directly impacted by the Village's ability to drive economic activity within the Village.
10-00-4138-000	Cannabis Regulation Tax	8,800	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	900,000	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	200,000	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.
10-00-4200-000	Building Permits	30,000	
10-00-4210-000	Business Licenses	70,000	
10-00-4216-000	Contractor Licenses	12,000	
10-00-4222-000	Vehicle Tax	50,000	Motor Vehicle Tax Ordinance (14-23) eliminates the sticker program and institutes a monthly charge on the utility bills.
10-00-4230-000	Vacant Property Reg	100	
10-00-4414-000	Adjudication Fees	1,000	

**Village of Berkeley
Revenue Forecast Summary**

<u>Account</u>	<u>Name</u>	<u>FY26 Budget</u>	<u>Budget Notes</u>
10-00-4460-000	Copies and Reports	2,300	
10-00-4470-000	Honorary Street Sign Program	300	Staff time and installation cost for Honorary Street Sign Program.
10-00-4510-000	Fines and Tickets	110,000	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	200,000	Tow Ordinance (14-29) allows the Village to charge \$500 if a vehicle is impounded.
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%.
10-00-4611-000	Interest Income	350,000	
10-00-4615-000	Wildlife Trap Program	500	
10-00-4620-000	Bus Shelter Revenue	500	
10-00-4647-000	Taxi Book Receipts	800	
10-00-4655-000	Miscellaneous Income	15,000	
10-00-4660-000	MSD/Presale Inspection	30,000	
10-00-4661-000	Elevator Inspections	150	
10-00-4662-000	Building Inspections	20,000	
10-00-4692-000	Solicitors Permits	200	
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.
15-00-4001-000	Property Taxes	390,395	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	75,000	See General Fund.
21-00-4611-000	Interest Income	30,000	
21-00-4706-000	Interest on CD	7,000	
23-00-4443-000	Refuse Revenue	487,126	Estimated based on contract
23-00-4444-000	Penalties	20,000	
25-00-4450-000	Daily Parking Fees	15,000	
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.
28-00-4611-000	Interest Income	75,000	
50-00-4430-000	Water Revenue	2,320,624	
50-00-4438-000	Water Meter Sales	1,000	
50-00-4444-000	Penalties	175,000	Budgeted amount has been determined by reviewing the last three years of revenues.
50-00-4611-000	Interest Income	1,500	

Village of Berkeley
Revenue Forecast Summary

<u>Account</u>	<u>Name</u>	<u>FY26 Budget</u>	<u>Budget Notes</u>
52-00-4611-000	Interest Income	35,000	
54-00-4441-000	Sewer Revenue	365,079	
54-00-4444-000	Penalties	15,000	
56-00-4611-000	Interest Income	35,000	

Elected Officials
Budget Footnotes

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

Acct No.	Account Description	Budgeted Amount	Notes
5100	Salaries	\$49,767	Stipends for the Village President/Liquor Commissioner, Clerk, and Trustees.
5155	Commission Members	\$800	Stipend for Planning & Zoning Commissioners.
5160-203	Life Insurance	\$0	Life insurance payments.
5190	Employee Appreciation	\$5,000	Includes holiday gift certificates (Berkeley Bucks), service awards, and employee luncheons.
5260	Printing	\$1,000	Printing and advertising for various events.
5300	Conferences, Training, & Travel	\$1,500	Includes training costs, registration fees for events and conferences for member organizations as well as travel reimbursement.
5345	Dues & Subscriptions	\$12,136	Membership dues and subscriptions for various organizations.
5485	Miscellaneous Supplies	\$500	Miscellaneous supplies needed for Village events.
5715	Donations To Others	\$6,900	Includes scholarships and donations to community groups.
5730	Special Events & Programs	\$82,000	Includes Music in the Park Series, Autumn Fest, Round Table, Memorial Day, Electric Nights Music Festival, Electric Lights Festival, and Berkeley Family Fun Fest.
Elected Official Total		\$159,603	

**ELECTED & APPOINTED
OFFICIALS
10-05**

	ACCT #	FY 24 AUDITED ACTUAL	AMENDE D FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
EXPENSES					
SALARIES	5100				
President (Liquor Commissioner)		13,767	13,767	13,767	13,767
Clerk		6,000	6,000	6,000	6,000
Trustees		30,000	30,000	30,000	30,000
Total		49,767	49,767	49,767	49,767
COMMISSION MEMBERS	5155				
Plan Commissioners		100	800	800	800
Total		100	800	800	800
LIFE INSURANCE	5160-203				
		9,228	8,000	8,000	-
Total		9,228	8,000	8,000	-
EMPLOYEE APPRECIATION	5190				
		2,872	6,000	5,000	5,000
Total		2,872	6,000	5,000	5,000
PRINTING	5260				
		-	1,000	500	1,000
Total		-	1,000	500	1,000
CONFERENCES, TRAININGS & TRAVEL	5300				
		382	1,500	400	1,500
Total		382	1,500	400	1,500
DUES & SUBSCRIPTIONS	5345				
North Central Council of Mayors		1,144	1,150	1,150	1,150
West Central Municipal Conference		8,409	8,500	8,500	8,500
International Institute of Municipal Clerks		-	50	50	50
Chicago Metropolitan Agency for Planning		235	250	235	250
Illinois Municipal League		675	675	675	675
Hillside-Berkeley Chamber of Commerce		-	350	-	350
Lions Club		-	250	250	250
Metro Mayors Caucus		240	241	240	241
Proviso Municipal League		500	500	500	500
International Council of Shopping Centers		-	120	-	120
Misc.		-	50	-	50
Total		11,203	12,136	11,600	12,136
MISCELLANEOUS SUPPLIES	5485				
		37	500	500	500
Total		37	500	500	500

**ELECTED & APPOINTED
OFFICIALS
10-05**

		FY 24 AUDITED	AMENDE D FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
	ACCT #	ACTUAL	BUDGET	ESTIMATE	BUDGET
DONATIONS TO OTHERS	5715				
Berkeley Garden Club		2,000	2,000	2,000	2,000
Neighborhood Watch		-	900	900	900
Scholarships		1,000	1,000	1,000	2,000
Misc.		508	2,000	300	2,000
Total		3,508	5,900	4,200	6,900
SPECIAL EVENTS & PROGRAMS	5730				
Memorial Day		-	500	3,000	2,000
Music in the Park		4,475	12,000	9,700	11,000
Berkeley Family Fun Fest		27,439	28,000	25,950	28,000
Fall Fest		950	1,500	-	1,500
Holiday Tree Lighting		-	1,000	500	1,000
Electric Lights Festival		16,551	10,000	10,000	10,000
Round Table		-	200	-	200
Beautify Berkeley Program		-	300	-	300
Event Coordination Services		-	15,000	10,000	12,500
Marketing & Communication Services		2,250	15,000	10,000	12,500
Misc.		2,884	3,500	950	3,000
Total		54,549	87,000	70,100	82,000
TOTAL EXPENDITURES		131,645	172,603	150,867	159,603

Administration Department
Budget Footnotes

Acct No.	Account Description	Budgeted Amount	Notes
5100	Salaries	\$476,742	Includes Village Administrator (80% Administration & 10% to both Water & Sewer Funds), Deputy Village Clerk/Office Manager (50% Administration, 25% to both Water & Sewer Funds), Assistant Village Administrator (80% Administration & 10% to both Water & Sewer Funds), PT Accounts Payable Clerk (80% Administration & 10% to both Water & Sewer Funds), PT Purchasing Agent, Office Specialists (50% Administration, 25% to both Water & Sewer Funds), Permit Technician, PT Custodian, and PT Plumbing Inspector.
5100-140	Overtime	\$500	
5140	Telephone Stipend	\$3,600	Telephone stipend (\$50 per month) provided to department heads & supervisor level positions.
5159	Vehicle Stipend	\$1,500	Vehicle stipend (\$125 per month) for Village Administrator.
5160-201	Insurance	\$95,528	Includes dental, health, vision, and life insurances for qualified employees. Item also includes fee for Employee Assistance Program, wellness program, and incentives for participation.
5195	Unemployment Benefits	\$5,000	Unemployment benefits paid to former employees.
5201	Legal	\$100,000	Includes General Counsel, Labor and Prosecuting attorneys.
5201-101	Adjudication	\$3,000	Fees associated with the implementation of the Village's adjudication process.
5212	Audit Services	\$33,075	Fees for the Village's annual financial audit.
5235	Professional Services	\$221,300	Includes accountant, building inspection, engineering, vacant home maintenance, health inspection services, and other professional services.
5245	Technology	\$177,119	Includes IT consulting fees, computer replacement cycle, IT hardware and software updates and upgrades, phone repair, and services.
5248	GIS	\$25,000	Annual ESRI hosting fee, consulting, and application development service.
5250	Postage	\$13,500	Fed Ex, Permit Renewal, Postage Machine Rental, Postage machine refill, and miscellaneous postage for general office and Berkeley Connects.
5260	Printing	\$10,000	Miscellaneous printing including business cards, letterhead, AP checks, Berkeley Connects and inserts/flyers for water bills.
5270	Telephone	\$30,000	Line item includes cellphones, Village phones, and elevator phone.
5300	Conferences, Training, & Travel	\$20,000	Includes training costs, registration fees for events and conferences for member organizations, and travel (reimbursement).
5345	Dues & Subscriptions	\$8,000	Membership dues and subscriptions for various organizations.
5347	Blackboard Connect	\$5,438	Annual contract for Village's mass communication system.
5350	Utilities	\$4,000	Gas and electric service, beyond the franchise allotment, for various Village buildings.
5400	Liability & Workers Compensation Insurance	\$200,000	Liability & workers' compensation insurance through IRMA.
5410	Codification	\$4,000	Maintenance and regular update of the Village Code.
5415	Legal Notices	\$3,000	Treasurer's Report, Prevailing wage, budget, and other notices.
5446	Wild Animal Trapping Program	\$5,000	Contracted trapping program which includes a shared cost component with residents.
5465	Misc. Reimbursable Expense	\$10,000	Miscellaneous expenses that will be reimbursed
5470	Bank & Service Charges	\$350	
5475	Payroll Processing	\$25,000	Payroll processing costs.
5485	Miscellaneous Supplies	\$8,000	

Acct No.	Account Description	Budgeted Amount	Notes
5504	Maintenance/Service Contracts	\$18,000	Includes administration copier overage and lease costs, and Village Hall surveillance cameras maintenance agreement. Copier costs include those for Administration, Fire, Police, and Public Works departments.
5510	Maintenance & Repair of Building	\$88,100	Includes HVAC maintenance contract, pest control, and miscellaneous repairs.
5600	Office Supplies	\$7,000	Office supplies.
5705	Honorary Street Sign Progra	\$500	Costs associated with Village Honorary Street Sign Program
5800	Contingencies	\$7,500	
5810	Cash Over/Short	\$0	
5820	Condolences	\$750	Condolence costs for current/former employees and officials.
5832	Taxi Book Coupons	\$1,400	Senior taxi ride program
ADMINISTRATION TOTAL		\$1,611,902	

ADMINISTRATION		FY 24	AMENDED	FY 25	
10-10	ACCT #	AUDITED	FY 25	EOY	FY 26
		ACTUAL	BUDGET	ESTIMATE	BUDGET
SALARIES	5100				
Village Administrator		135,849	131,093	131,093	146,918
Assistant Village Administrator		88,987	91,678	91,678	102,734
Office Manager/Deputy Village Clerk		42,425	38,625	38,625	42,561
Office Specialists (3)		124,171	94,298	94,298	103,845
PT Accounts Payable		21,339	-	-	-
PT Special Projects Coordinator		12,674	-	-	-
Finance and Human Resources Coordinator		-	57,600	57,600	48,000
PT Custodian		15,254	22,402	22,402	25,324
PT Plumbing Inspector		6,712	6,888	6,888	7,361
Total		447,412	442,584	442,584	476,742
OVERTIME	5100-140				
		-	500	-	500
Total		-	500	-	500
TELEPHONE STIPEND	5140				
		3,017	3,600	3,100	3,600
Total		3,017	3,600	3,100	3,600
VEHICLE STIPEND	5159				
		1,508	1,500	1,500	1,500
Total		1,508	1,500	1,500	1,500
INSURANCE	5160-201				
Dental, Health, Life & Employee Wellness		57,165	99,326	99,326	95,528
Total		57,165	99,326	99,326	95,528
UNEMPLOYMENT BENEFITS	5195				
		-	5,000	1,500	5,000
Total		-	5,000	1,500	5,000
LEGAL	5201				
General, Prosecutor, & Labor		95,070	100,000	90,000	100,000
Total		95,070	100,000	90,000	100,000
ADJUDICATION	5201-101				
Administrative Law Judge		2,005	3,000	3,000	3,000
Total		2,005	3,000	3,000	3,000

ADMINISTRATION		FY 24	AMENDED	FY 25	
10-10	ACCT #	AUDITED	FY 25	EOY	FY 26
AUDIT SERVICES	5212	ACTUAL	BUDGET	ESTIMATE	BUDGET
		32,492	35,938	35,938	33,075
Total		32,492	35,938	35,938	33,075
PROFESSIONAL SERVICES	5235				
Building Inspections		75,226	80,000	100,000	110,000
Accounting		33,188	40,000	50,000	50,000
Elevator Inspections		-	800	-	800
Vacant Home Maintenance		-	500	-	500
Cook County Health Inspections		-	5,000	5,000	5,000
Classification and Compensation Study					
Update		-	10,000	11,000	-
Consultant Engineering		16,951	10,000	10,000	5,000
Miscellaneous		9,581	50,000	40,000	50,000
Total		134,946	196,300	216,000	221,300
TECHNOLOGY	5245				
Village Website Redesign		3,735	3,735	3,735	4,015
Financial Software		12,914	13,500	13,500	14,000
Internet		13,315	11,000	11,000	13,000
Web Hosting Services		88	264	264	264
Current Tech Consulting Services		37,800	40,000	40,000	45,000
Website Annual Fee		-	840	840	840
Hardware/Software Upgrades & Renewals		60,372	100,000	75,000	90,000
Miscellaneous		-	10,000	2,500	10,000
Total		128,224	179,339	146,839	177,119
GIS	5248				
		5,308	25,000	25,000	25,000
Total		5,308	25,000	25,000	25,000
POSTAGE	5250				
		11,299	13,000	13,000	13,500
Total		11,299	13,000	13,000	13,500
PRINTING	5260				
Berkeley Connects & Miscellaneous Printing		9,698	10,000	9,500	10,000
Total		9,698	10,000	9,500	10,000
TELEPHONE	5270				
Village, Elevator, & Cell Phones		21,994	29,000	25,000	30,000
Total		21,994	29,000	25,000	30,000

ADMINISTRATION		FY 24	AMENDED	FY 25	
10-10	ACCT #	AUDITED	FY 25	EOY	FY 26
CONFERENCES, TRAININGS & TRAVEL	5300	ACTUAL	BUDGET	ESTIMATE	BUDGET
Total		11,152	25,000	20,000	20,000
		11,152	25,000	20,000	20,000
DUES & SUBSCRIPTIONS	5345				
Total		7,687	7,500	7,500	8,000
		7,687	7,500	7,500	8,000
BLACKBOARD CONNECT	5347				
Blackboard Connect System		5,438	5,438	5,438	5,438
Total		5,438	5,438	5,438	5,438
UTILITIES	5350				
Village Hall		-	4,000	4,000	4,000
Total		-	4,000	4,000	4,000
LIABILITY & WORKERS COMP INS	5400				
Annual Contribution		339,962	300,000	300,000	200,000
Total		339,962	300,000	300,000	200,000
CODIFICATION	5410				
Online Code & Updates		-	3,500	3,500	4,000
Total		-	3,500	3,500	4,000
LEGAL NOTICES	5415				
Total		2,758	3,500	1,500	3,000
		2,758	3,500	1,500	3,000
WILD ANIMAL TRAPPING PROGRAM	5446				
Contracted Trapping		1,775	7,500	2,000	5,000
Total		1,775	7,500	2,000	5,000

ADMINISTRATION		FY 24	AMENDED	FY 25	
10-10	ACCT #	AUDITED	FY 25	EOY	FY 26
MISC. REIMBURSABLE EXPENSE	5465	ACTUAL	BUDGET	ESTIMATE	BUDGET
		2,765	10,000	5,000	10,000
Total		2,765	10,000	5,000	10,000
BANK & SERVICE CHARGES	5470				
		486	200	350	350
Total		486	200	350	350
PAYROLL PROCESSING	5475				
		18,517	21,000	20,000	25,000
Total		18,517	21,000	20,000	25,000
MISCELLANEOUS SUPPLIES	5485				
		7,958	8,000	8,000	8,000
Total		7,958	8,000	8,000	8,000
MAINTENANCE/SERVICE CONTRACTS	5504				
Copier Lease, Maintenance, Overages		12,941	18,000	15,000	18,000
Total		12,941	18,000	15,000	18,000
MAINTENANCE OF BUILDING	5510				
HVAC Maintenance		46,658	35,000	30,000	35,000
Pest Control		423	450	450	450
Fire Alarm & Sprinkler Testing		600	2,000	2,000	2,000
Fire Extinguisher Testing		642	1,250	1,250	1,250
Roof		450	2,500	2,000	2,500
Automatic External Defibrillators		-	-	-	500
Backflow Inspection		-	800	800	900
Boiler Inspection		-	800	800	900
Elevator		1,130	1,700	1,700	1,800
Generator Inspection		285	1,500	1,500	1,600
Tornado Siren Maintenance		-	700	700	700
Garage Door Maintenance		1,456	2,500	2,500	2,500
Misc.		6,618	38,000	38,000	38,000
Total		58,262	87,200	81,700	88,100
OFFICE SUPPLIES	5600				
		2,676	7,000	6,500	7,000
Total		2,676	7,000	6,500	7,000

ADMINISTRATION		FY 24	AMENDED	FY 25	
10-10	ACCT #	AUDITED	FY 25	EOY	FY 26
HONORARY STREET SIGN PROGRAM	5705	ACTUAL	BUDGET	ESTIMATE	BUDGET
Total		121	200	500	500
		121	200	500	500
CONTINGENCIES	5800				
Total		-	7,500	5,000	7,500
		-	7,500	5,000	7,500
CASH OVER/SHORT	5810				
Total		3,627	-	-	-
		3,627	-	-	-
CONDOLENCES	5820				
Total		310	750	500	750
		310	750	500	750
TAXI BOOK PROGRAM	5832				
Total		1,469	1,400	1,400	1,400
		1,469	1,400	1,400	1,400
TOTAL EXPENDITURES		1,428,041	1,661,775	1,600,175	1,611,902
TRANSFERS IN (OUT)					
TO CENTENNIAL FUND	5931				
Total		-	(70,000)	(70,000)	-
		-	(70,000)	(70,000)	-
TO CAPITAL PROJECTS FUND	5938				
Total		-	-	(5,000,000)	-
		-	-	(5,000,000)	-
TOTAL TRANSFERS IN (OUT)		-	(70,000)	(5,070,000)	-

Public Works Department
Budget Footnotes

Acct No.	Account Description	Budgeted Amount	Notes
5100	Salaries	\$274,245	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
5160-201	Insurance	\$48,785	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	\$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	\$3,000	Professional Services for the Public Works Department
5245	Technology	\$7,460	Internet for Public Works facility and mobile data cards.
5260	Printing	\$50	Printing costs, as needed.
5300	Conferences, Training, & Travel	\$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	\$2,000	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	\$3,300	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	\$4,000	Repair of small equipment (mowers, gas saws, pressure washers, etc.)
5560	Tree Trimming & Stump Grinding	\$70,000	Contracted tree trimming and removal services.
5572	Street Repairs	\$15,000	Street, curb, and sidewalk repairs.
5577	Street Light Repairs	\$15,000	Street light maintenance and repairs
5610	Miscellaneous Supplies	\$12,000	
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	\$50,000	Contracted trimming and mowing services in various areas.
6640	Forestry	\$15,000	Includes purchase of trees and parkway restoration.
PUBLIC WORKS TOTAL		\$673,100	

PUBLIC WORKS 10-20		FY 24 AUDITED ACTUAL	AMENDE D FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
	ACCT #				
SALARIES	5100				
Public Works Director		55,470	55,285	55,285	63,923
Foreman		41,401	43,480	43,480	49,005
Heavy Equipment Operators (5)		138,955	141,222	141,222	161,317
Total		235,827	239,987	239,987	274,245
OVERTIME	5100-140				
Laborers		18,577	20,000	20,000	20,000
Total		18,577	20,000	20,000	20,000
INSURANCE	5160-201				
Dental, Health, Life		33,396	39,861	39,861	48,785
Total		33,396	39,861	39,861	48,785
HIRING/EXAMS & POST-HIRE TESTING	5178				
		683	1,500	500	500
Total		683	1,500	500	500
UNIFORMS	5185				
		3,350	4,100	4,100	4,100
Total		3,350	4,100	4,100	4,100
PROFESSIONAL SERVICES	5235				
Engineering		-	2,500	1,500	3,000
Total		-	2,500	1,500	3,000
TECHNOLOGY	5245				
		3,819	7,460	7,460	7,460
Total		3,819	7,460	7,460	7,460
PRINTING	5260				
		-	50	-	50
Total		-	50	-	50

PUBLIC WORKS 10-20	ACCT #	FY 24	AMENDE	FY 25	
		AUDITED	D FY 25	EOY	FY 26
		ACTUAL	BUDGET	ESTIMATE	BUDGET
CONFERENCES, TRAININGS & TRAVEL	5300				
		2,946	3,000	2,000	3,000
Total		2,946	3,000	2,000	3,000
DUES & SUBSCRIPTIONS	5345				
American Public Works Association		312	100	400	400
Illinois Public Works Mutual Aid Network		-	100	-	100
Weather Forecast Service		1,230	1,200	1,200	1,300
Total		1,542	1,400	1,600	1,800
UTILITIES	5350				
		1,148	1,000	1,300	2,000
Total		1,148	1,000	1,300	2,000
LIABILITY & WORKERS COMP INS	5400				
		905	2,500	2,500	2,500
Total		905	2,500	2,500	2,500
RENTAL OF EQUIPMENT	5435				
		-	2,000	2,000	2,000
Total		-	2,000	2,000	2,000
MAINT/SERVICE CONTRACTS	5504				
Door System Maintenance Contract		-	1,750	1,750	1,800
JULIE		1,862	1,500	1,500	1,500
Total		1,862	3,250	3,250	3,300
MAINTENANCE OF BUILDING	5510				
Fire Alarm		360	1,200	1,000	1,200
CO/NO2		-	1,440	1,440	1,440
Sprinkler		-	720	720	720
Miscellaneous		10,650	15,000	11,000	15,000
Total		11,010	18,360	14,160	18,360
MAINT & REPAIR OF VEHICLES	5520				
		30,406	25,000	25,000	25,000
Total		30,406	25,000	25,000	25,000

PUBLIC WORKS		FY 24	AMENDE	FY 25	
10-20		AUDITED	D FY 25	EOY	FY 26
	ACCT #	ACTUAL	BUDGET	ESTIMATE	BUDGET
MAINT & REPAIR OF EQUIPMENT	5525				
		52	2,000	1,500	4,000
Total		52	2,000	1,500	4,000
TREE TRIMMING & STUMP REMOVAL	5560				
		78,780	100,000	90,000	70,000
Total		78,780	100,000	90,000	70,000
STREET REPAIRS & MAINTENANCE	5572				
Street, Sidewalk, Curb Repair/Painting		5,975	15,000	10,000	15,000
Total		5,975	15,000	10,000	15,000
STREET LIGHT REPAIRS	5577				
		10,121	20,000	12,000	15,000
Total		10,121	20,000	12,000	15,000
MISCELLANEOUS SUPPLIES	5610				
		12,379	12,000	12,000	12,000
Total		12,379	12,000	12,000	12,000
TOOLS & SMALL EQUIPMENT	5620				
Miscellaneous Equipment		13,275	8,000	8,000	8,000
Total		13,275	8,000	8,000	8,000
FUEL	5630				
		23,982	28,000	28,000	28,000
Total		23,982	28,000	28,000	28,000
SALT	5635				
		14,721	40,000	20,000	40,000
Total		14,721	40,000	20,000	40,000
LANDSCAPING	5700				
Landscaping Contract & Beautification		42,567	50,000	45,000	50,000
Total		42,567	50,000	45,000	50,000
FORESTRY	6640				
		9,945	10,000	10,000	15,000
Total		9,945	10,000	10,000	15,000
TOTAL EXPENDITURES		557,268	650,952	595,702	673,100

Police Department
Budget Footnotes

Acct No.	Account Description	Budgeted Amount	Notes
5100	Salaries	\$2,353,771	Includes Police Chief, Deputy Chief, 4 Commanders, 12 Full-time Officers, 6 Part-time Officers, 1 Full-time Records Clerks, and Property Maintenance Coordinator.
5100-146	Overtime	\$225,000	Overtime costs for employees
5160	Insurance	\$331,112	Include dental, health, vision, and life insurance for qualified employees.
5175	Hiring/Examinations	\$10,000	Includes hiring and examinations, written exams, and drug screenings.
5182	Uniforms	\$50,000	Yearly uniforms allowance for current and new staff
5235	Professional Services	\$141,100	Contracted dispatch service through Cook County.
5245	Technology	\$96,000	Lineup software annual fee, evidence software and equipment, scheduling software and other miscellaneous costs.
5260	Printing	\$2,500	Printing of legal file jackets and tickets.
5270	Telephone	\$0	Cook County T1 data line.
5275	Communications Equipment	\$7,500	Purchase of replacement radios, radio license, and repairs.
5300	Conferences and Training	\$35,000	Training costs, registration fees for events and conferences for member organizations, as well as travel (reimbursement).
5340	Tuition Reimbursement	\$0	Employee tuition reimbursement costs.
5345	Dues & Subscriptions	\$8,625	Membership dues and subscriptions for various organizations.
5400	Liability & Workers Compensation Insurance	\$2,500	IRMA deductible.
5431	Code Enforcement Supplies	\$2,500	Implementation costs for Village Crime Free Housing Program.
5445	Animal Control	\$1,200	Annual contract with Magnificent Mutts.
5520	Maintenance & Repair of Vehicles	\$30,000	Maintenance, repair and supplies, and cost of striping and transferring equipment to new vehicles.
5525	Maintenance & Repair of Equipment	\$6,500	Includes ISPAN annual fee and other miscellaneous maintenance.
5600	Office Supplies	\$3,500	Printing forms, office supplies, tickets, and files.
5610	Miscellaneous Supplies	\$5,000	Includes fingerprinting supplies, batteries, and promotional stickers.
5630	Fuel	\$70,000	Fuel for Police Department vehicles.
5670	Range Rental & Supplies	\$10,000	Range rental and supply costs.
5850	Miscellaneous Prisoner Supplies	\$1,000	Prisoner meals and supplies.
6000	Vehicle Equipment	\$5,000	DVR system and miscellaneous items.
6650	Miscellaneous Equipment	\$22,000	Intoxilizer machine, PBT, and drug testing/ET supplies.
POLICE TOTAL		\$3,419,808	

**POLICE DEPARTMENT
10-21**

		FY 24 AMENDED AUDITED ACTUAL	FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
	ACCT #				
SALARIES	5100				
Public Safety Director		141,716	148,423	148,423	164,779
Deputy Chief		125,065	125,352	125,352	140,418
Commander (4)		441,257	453,418	453,418	507,872
Police Officers (12)		1,023,325	1,258,405	1,258,405	1,293,387
PT Police Officers (5)		72,038	107,415	107,415	119,273
Records Intern		38,182	26,925	26,925	30,438
Property Maintenance Coordinator		53,777	57,181	57,181	65,914
Crossing Guards		35,157	28,544	28,544	31,691
Total		1,930,518	2,205,663	2,205,663	2,353,771
OVERTIME	5100-152				
Police Officers		191,011	150,000	250,000	175,000
Commanders		-	-	-	50,000
Total		191,011	150,000	250,000	225,000
INSURANCE	5160-201				
Dental, Health, Life		313,589	314,324	314,324	331,112
Total		313,589	314,324	314,324	331,112
HIRING/EXAMS & POST-HIRE TESTING	5175				
		9,558	10,000	10,000	10,000
Total		9,558	10,000	10,000	10,000
UNIFORMS	5182				
		24,416	50,000	30,000	50,000
Total		24,416	50,000	30,000	50,000

**POLICE DEPARTMENT
10-21**

		FY 24 AUDITED	AMENDED FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
PROFESSIONAL SERVICES	5235				
Vehicle & Body Cameras		43,750	50,000	43,750	50,000
Contracted Dispatch Service		63,266	75,000	75,000	75,000
Lexi-Pol		11,954	12,000	12,700	12,000
Lexi Nexis		511	600	600	600
Miscellaneous		3,232	2,500	2,500	3,500
Total		122,713	140,100	134,550	141,100
TECHNOLOGY	5245				
Evidence Software		919	2,000	2,000	2,000
License Plate Readers		27,500	27,500	27,500	27,500
Vehicle & Body Camera Maintenance		21,865	30,000	25,000	30,000
Scheduling Software		2,420	2,500	2,500	2,500
Equipment for Evidence Software		1,170	2,500	2,500	5,000
E-Ticket System Maintenance		17,196	15,000	15,000	15,000
Power DMS		3,700	4,000	4,000	7,500
Miscellaneous		3,833	6,500	6,500	6,500
Total		78,602	90,000	85,000	96,000
PRINTING	5260				
		4,079	5,000	2,500	2,500
Total		4,079	5,000	2,500	2,500
TELEPHONE	5270				
County T-1 Data Line		-	4,500	-	-
Total		-	4,500	-	-
COMMUNICATION EQUIPMENT	5275				
Radio License, Repairs, & other Misc.		7,573	5,000	5,000	7,500
Total		7,573	5,000	5,000	7,500
CONFERENCES, TRAININGS & TRAVEL	5300				
		19,153	30,000	20,000	35,000
Total		19,153	30,000	20,000	35,000

**POLICE DEPARTMENT
10-21**

		FY 24	AMENDED	FY 25	FY 26
		AUDITED	FY 25	EOY	FY 26
	ACCT #	ACTUAL	BUDGET	ESTIMATE	BUDGET
DUES & SUBSCRIPTIONS	5345				
IL Law Enforcement Alarm		120	120	120	120
West Suburban Major Crimes Task Force		2,250	2,250	2,250	3,500
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		325	500	325	500
Leads-On-Line		4,280	2,100	2,100	2,100
Miscellaneous		1,523	1,500	1,600	1,500
Total		8,498	7,375	7,300	8,625
LIABILITY & WORKERS COMP INS	5400				
		8,854	2,500	15,000	2,500
Total		8,854	2,500	15,000	2,500
CODE ENFORCEMENT SUPPLIES	5431				
Crime Free Housing Program		45	10,000	1,000	2,500
Total		45	10,000	1,000	2,500
ANIMAL CONTROL	5445				
		1,200	1,200	1,200	1,200
Total		1,200	1,200	1,200	1,200
MAINT. & REPAIR OF VEHICLES	5520				
		50,189	40,000	40,000	30,000
Total		50,189	40,000	40,000	30,000
MAINT. & REPAIR OF EQUIPMENT	5525				
Radios		3,458	2,500	2,500	5,000
Miscellaneous		171	1,500	1,500	1,500
Total		3,629	4,000	4,000	6,500
OFFICE SUPPLIES	5600				
		379	3,500	1,000	3,500
Total		379	3,500	1,000	3,500
MISCELLANEOUS SUPPLIES	5610				
		4,186	5,000	4,500	5,000
Total		4,186	5,000	4,500	5,000
FUEL	5630				
		57,561	70,000	70,000	70,000
Total		57,561	70,000	70,000	70,000

**POLICE DEPARTMENT
10-21**

		FY 24 AUDITED ACTUAL	AMENDED FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
RANGE RENTAL & SUPPLIES	5670				
Range Rental		750	4,000	1,000	4,000
Taser Units and Cartridge Subscription		549	2,500	2,000	3,500
Supplies		-	2,500	2,000	2,500
Total		1,299	9,000	5,000	10,000
PRISONER SUPPLIES	5850				
		793	1,000	1,000	1,000
Total		793	1,000	1,000	1,000
VEHICLE EQUIPMENT	6000				
		17	5,000	2,500	5,000
Total		17	5,000	2,500	5,000
MISCELLANEOUS EQUIPMENT	6650				
		6,525	5,000	5,000	22,000
Total		6,525	5,000	5,000	22,000
TOTAL EXPENDITURES		2,844,387	3,168,162	3,214,537	3,419,808

Fire Department
Budget Footnotes

Acct No.	Account Description	Budgeted Amount	Notes
5100	Salaries	\$988,828	Includes part-time Deputy Fire Chief and Firefighters/Paramedics.
5100-191	Overtime	\$40,000	Overtime costs for employees.
5160-201	Insurance	\$28,723	Include dental, health, vision, and life insurance for qualified employees.
5180	Hiring/Exams & Post-Hiring Testing	\$6,500	Employment, annual physicals, and random drug & alcohol testing.
5182	Uniforms	\$5,000	Uniform costs for employees.
5235	Professional Services	\$102,000	Contract for Dispatch services with the Village of Hillside.
5245	Technology	\$20,000	Air cards for vehicles, target solutions, and emergency reporting software.
5260	Printing	\$100	Miscellaneous Printing.
5300	Conferences, Training, & Travel	\$2,000	Training costs, registration fees for events and conferences for member organizations, as well as travel (reimbursement).
5345	Dues & Subscriptions	\$670	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	\$75,000	Contract maintenance, repair, and supplies for vehicles.
5525	Maintenance & Repair of Equipment	\$15,000	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.
6650	Safety Equipment	\$10,000	Purchase of hose, nozzles, misc. fire equipment and personal protective equipment.
FIRE TOTAL		\$1,404,821	

FIRE DEPARTMENT 10-22		FY 24 AUDITED ACTUAL	AMENDED FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
	ACCT #				
SALARIES					
	5100				
Deputy Fire Chief		41,802	41,679	41,679	46,704
Firefighters/Paramedics		968,801	886,213	886,213	942,124
Total		1,010,603	927,892	927,892	988,828
OVERTIME					
	5100-191				
Firefighters/Paramedics		-	20,000	125,000	40,000
Total		-	20,000	125,000	40,000
INSURANCE					
	5160-201				
Dental, Health, Life		-	-	-	28,723
Total		-	-	-	28,723
HIRING/EXAMS & POST-HIRE TESTING					
	5180				
		6,304	6,000	6,000	6,500
Total		6,304	6,000	6,000	6,500
UNIFORMS					
	5182				
		1,687	5,000	5,000	5,000
Total		1,687	5,000	5,000	5,000
PROFESSIONAL SERVICES					
	5235				
Contracted Dispatch Service		89,066	85,000	85,000	87,000
Paramedic Billing Services		18,095	20,000	20,000	15,000
Total		107,161	105,000	105,000	102,000
TECHNOLOGY					
	5245				
		20,562	15,000	15,000	20,000
Total		20,562	15,000	15,000	20,000
PRINTING					
	5260				
		-	100	100	100
Total		-	100	100	100
CONFERENCES, TRAININGS & TRAVEL					
	5300				
Other Conference, Training, and Travel		1,820	2,500	2,000	2,000
Luncheons		-	1,000	-	-
Total		1,820	3,500	2,000	2,000
DUES & SUBSCRIPTIONS					
	5345				
NFPA membership		-	175	175	175
IL Fire Inspectors Assoc.		450	100	450	100
IL Fire Chiefs Assoc.		-	200	200	200
Metro Fire Chiefs Assoc.		40	120	40	120
MABAS Div 20		14,000	7,000	-	-
NORCOMM		12,459	6,100	-	-
Misc.		100	75	75	75
Total		27,049	13,770	940	670
LIABILITY & WORKERS COMP INS					
	5400				
		4,128	2,500	2,500	2,500
Total		4,128	2,500	2,500	2,500

FIRE DEPARTMENT 10-22	ACCT #	FY 24 AUDITED ACTUAL	AMENDED FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
GEMT AMBULANCE STATE REIM.	5410	156,964	75,000	75,000	75,000
Total		156,964	75,000	75,000	75,000
MAINT/SERVICE CONTRACTS	5504	4,527	7,000	7,000	7,000
Total		4,527	7,000	7,000	7,000
MAINT. & REPAIR OF VEHICLES	5520	36,315	50,000	40,000	75,000
Total		36,315	50,000	40,000	75,000
MAINT. & REPAIR OF EQUIPMENT	5525	2,649	5,000	13,000	15,000
Total		2,649	5,000	13,000	15,000
OFFICE SUPPLIES	5600	3,055	2,000	2,000	2,000
Total		3,055	2,000	2,000	2,000
MISCELLANEOUS SUPPLIES	5610	7,408	6,500	6,500	6,500
Total		7,408	6,500	6,500	6,500
FUEL	5630	7,783	10,000	10,000	10,000
Total		7,783	10,000	10,000	10,000
EMS SUPPLIES	5652	2,920	8,000	5,000	8,000
Total		2,920	8,000	5,000	8,000
SAFETY EQUIPMENT	6650	15,453	10,000	10,000	10,000
Total		15,453	10,000	10,000	10,000
TOTAL EXPENDITURES		1,416,387	1,272,262	1,357,932	1,404,821

Fire & Police Commission
Budget Footnotes

Acct No.	Account Description	Budgeted Amount	Notes
5201	Legal	\$0	Legal costs.
5315	Testing	\$3,000	Testing for potential public safety personnel.
5345	Dues & Subscriptions	\$375	IL Fire and Police Commission.
FIRE & POLICE COMM. TOTAL		\$3,375	

**FIRE & POLICE
COMMISSION
10-23**

		FY 24 AMENDED AUDITED ACTUAL	FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
	ACCT #				
TESTING	5315	-	4,000	4,000	3,000
Total		-	4,000	4,000	3,000
DUES & SUBSCRIPTIONS	5345	-	375	375	375
IL Fire and Police Commission		-	375	375	375
Total		-	375	375	375
TOTAL EXPENDITURES		-	4,375	4,375	3,375

IMRF & FICA Fund
Budget Footnotes

This fund reflects costs for the expense payments to the Illinois Municipal Retirement Fund and payments of employee's FICA (Social Security). Due to a separate retirement system, the Village's sworn police officers are not covered under IMRF. Employees working more than 1,000 hours per year contribute **4.5%** of salary to IMRF. The Village's contribution rate is estimated at **5.47%**. The FICA employer contribution is **7.65%**. The employees pay a matching amount.

Acct No.	Account Description	Budgeted Amount	Notes
4001	Property Taxes	\$390,395	
4155	Personal Property Replacement Tax	\$75,000	The IMRF fund receives 18.3% of the Village's Personal Property Replacement Tax (PPRT) amount every year.
4611	Interest Income	\$25,000	
REVENUE TOTAL		\$490,395	
5165	Employer Contributions - OASDI	\$317,193	Expenses are estimated to be 7.65% of related salaries (6.2% for Social Security Tax and 1.45% for Medicare).
5167	Employer Contributions - IMRF	\$99,194	Expenses are estimated to be 5.47% of eligible salaries; eligible salaries include all employees (except sworn police officers) who are expected to work 1,000 or more per year.
EXPENDITURE TOTAL		\$416,388	
4920	Water Fund Transfer	\$30,921	Transfers to IMRF from Water to support the IMRF & FICA costs for the Administration and Public Works department.
4930	Sewer Fund Transfer	\$30,921	Transfers to IMRF from Sewer to support the IMRF & FICA costs for the Administration and Public Works department.
TRANSFER TOTAL		\$61,842	
IMRF TOTAL		\$135,849	

IMRF & FICA FUND 15	ACCT #	FY 24 AUDITED ACTUAL	AMENDE D FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
REVENUES					
PROPERTY TAXES	4001				
		407,823	375,000	400,000	390,395
Total		407,823	375,000	400,000	390,395
IL PER. PROP. REPLACEMENT TAX	4155				
		83,485	90,000	90,000	75,000
Total		83,485	90,000	90,000	75,000
INTEREST INCOME	4611				
		31,602	300	30,000	25,000
Total		31,602	300	30,000	25,000
TOTAL REVENUES		522,910	465,300	520,000	490,395
EXPENSES					
EMPLOYER - FICA	5165				
		319,422	296,140	296,140	317,193
Total		319,422	296,140	296,140	317,193
EMPLOYER - IMRF	5167				
		104,353	89,832	90,000	99,194
Total		104,353	89,832	90,000	99,194
TOTAL EXPENDITURES		423,775	385,972	386,140	416,388
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		99,135	79,328	133,860	74,007
TRANSFERS IN (OUT)					
WATER FUND	4920				
		27,677	27,056	27,056	30,921
Total		27,677	27,056	27,056	30,921
SEWER FUND	4930				
		27,677	27,056	27,056	30,921
Total		27,677	27,056	27,056	30,921
TOTAL TRANSFERS IN (OUT)		55,354	54,112	54,112	61,842
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS		154,489	133,440	187,972	135,849

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 to support Village Operations.*

Acct No.	Account Description	Budgeted Amount	Notes
4611	Interest	\$30,000	
4706	Interest on CD	\$7,000	
REVENUE TOTAL		\$37,000	
UTILITY FUND TOTAL		\$37,000	

UTILITY TAX FUND 21	ACCT #	FY 24 AUDITED ACTUAL	AMENDED FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
REVENUES					
INTEREST	4611				
		34,578	1,000	30,000	30,000
Total		34,578	1,000	30,000	30,000
INTEREST ON CD	4706				
		7,481	7,200	7,200	7,000
Total		7,481	7,200	7,200	7,000
TOTAL REVENUES		42,059	8,200	37,200	37,000
EXPENSES					
TOTAL EXPENDITURES		-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		42,059	8,200	37,200	37,000
TRANSFERS IN (OUT)					
TO CENTENNIAL FUND	5931				
		(30,000)	-	-	-
Total		(30,000)	-	-	-
TO DEBT SERVICE	5940				
		(170,000)	-	-	-
Total		(170,000)	-	-	-
TOTAL TRANSFERS IN (OUT)		(200,000)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS		(157,941)	8,200	37,200	37,000

Refuse Disposal Fund
Budget Footnotes

This Fund was established to segregate the money received from residents for refuse service. Lakeshore Recycling is the Village's current refuse collector and the contract with Lakeshore expires in May 2027. Public Works employees pick up and chip brush from April through November. The chips, from the brush, are offered free to Berkeley residents. Any excess chips must be disposed of.

Acct No.	Account Description	Budgeted Amount	Notes
4443	Refuse Revenue	\$487,126	Currently the rate will be \$24.41 per month per household. Village charges \$0.10 additional per month for additional services not covered in the refuse contract.
4444	Penalties	\$20,000	Penalty rate of refuse billings.
REVENUE TOTAL		\$507,126	
5245	Technology	\$5,500	Springbrook software.
5370	Collection by Contractor	\$485,130	Currently the rate will be \$24.31 per month per household.
5370-100	Fuel Surcharge	\$1,000	Fuel surcharge per refuse contract.
5372	Roll-off Cartage Charge	\$7,000	Costs for various projects.
5455	Dumping Charges	\$6,000	Disposal costs for wood chips and leaf removal.
EXPENDITURE TOTAL		\$504,630	
REFUSE FUND TOTAL		\$2,496	

REFUSE FUND FUND 23	ACCT #	FY 24 AUDITED ACTUAL	AMENDE D FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
REVENUES					
REFUSE REVENUE	4443				
		453,723	473,157	478,000	487,126
Total		453,723	473,157	478,000	487,126
PENALTIES	4444				
		20,042	20,000	20,000	20,000
Total		20,042	20,000	20,000	20,000
TOTAL REVENUES		473,764	493,157	498,000	507,126
EXPENSES					
TECHNOLOGY	5245				
		5,295	3,000	3,000	5,500
Total		5,295	3,000	3,000	5,500
COLLECTION BY CONTRACTOR	5370				
		458,331	473,157	471,161	485,130
Total		458,331	473,157	471,161	485,130
FUEL SURCHARGE	5370-100				
		249	1,000	250	1,000
Total		249	1,000	250	1,000
ROLL-OFF CARTAGE CHARGE	5372				
		8,389	5,000	10,000	7,000
Total		8,389	5,000	10,000	7,000
DUMPING CHARGE	5455				
		1,892	6,000	2,000	6,000
Total		1,892	6,000	2,000	6,000
TOTAL EXPENDITURES		474,156	488,157	486,411	504,630
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(392)	5,000	11,589	2,496

Opioid Settlement Fund
Budget Footnotes

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

Acct No.	Account Description	Budgeted Amount	Notes
4611	Opioid Settlement Revenue	\$1,000	
REVENUE TOTAL		\$1,000	
OPIOID SETTLEMENT FUND TOTAL		\$1,000	

**OPIOID SETTLEMENT FUND
FUND 24**

	ACCT #	FY 24 AUDITED ACTUAL	AMENDED FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
REVENUES					
OPIOID SETTLEMENT REVENUE	4170	1,010	634	6,000	1,000
Total		1,010	634	6,000	1,000
TOTAL REVENUES		1,010	634	6,000	1,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		1,010	634	6,000	1,000

Metra Fund
Budget Footnotes

Acct No.	Account Description	Budgeted Amount	Notes
4450	Daily Parking Fees	\$15,000	Commuters pay \$2.00 per day to park in the lot.
4611	Interest	\$4,500	Interest earned on banking deposits.
REVENUE TOTAL		\$19,500	
5350	Utilities	\$1,500	ComEd charges for lighting.
5470	Service Charges	\$2,500	Fees for online payments.
5504	Maintenance/Service Contracts	\$2,547	For surveillance cameras and paybox maintenance agreements.
5586	Paybox	\$0	For miscellaneous supplies (i.e. receipt rolls).
5587	Technology	\$2,000	Monthly fee for internet service for cameras at the Metra station.
5800	Contingencies	\$0	Repair costs for the Village maintaining METRA area.
EXPENDITURE TOTAL		\$8,547	
METRA FUND TOTAL		\$10,953	

**METRA
FUND 25**

	ACCT #	FY 24 AUDITED ACTUAL	AMEND ED FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
REVENUES					
DAILY PARKING FEES	4450				
		11,605	12,000	12,000	15,000
Total		11,605	12,000	12,000	15,000
INTEREST	4611				
		4,953	150	5,000	4,500
Total		4,953	150	5,000	4,500
TOTAL REVENUES		16,557	12,150	17,000	19,500
EXPENSES					
UTILITIES	5350				
		1,381	1,500	1,500	1,500
Total		1,381	1,500	1,500	1,500
BANK & SERVICE CHARGES	5470				
		2,574	2,000	2,000	2,500
Total		2,574	2,000	2,000	2,500
MAINTENANCE/SERVICE CONTRACTS	5504				
Payment Box Annual Service Agreement		2,547	3,000	2,547	2,547
Total		2,547	3,000	2,547	2,547
PAYMENT BOX	5586				
		-	100	-	-
Total		-	100	-	-
TECHNOLOGY	5587				
Internet		1,393	1,260	1,750	2,000
Total		1,393	1,260	1,750	2,000
CONTINGENCIES	5800				
		-	1,500	-	-
Total		-	1,500	-	-
TOTAL EXPENDITURES		7,895	9,360	7,797	8,547
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		8,662	2,790	9,203	10,953

Tollway Fund
Budget Footnotes

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

Acct No.	Account Description	Budgeted Amount	Notes
4611	Interest	\$200,000	Interest earned on banking deposits.
REVENUE TOTAL		\$200,000	
5880	Fire Engine and Ambulance Loan Payment	\$17,500	In 2023, the Village was awarded \$350,000 zero-interest loan from the Illinois Finance Authority toward a new Fire Engine. This would pay for half of the \$750,000 Fire Engine.
6003	Fire Vehicles	\$750,000	
EXPENDITURE TOTAL		\$767,500	
5911	Transfer to Capital Projects Fund	\$0	Transfer from Capital Projects Fund for Village Capital Projects.
TRANSFER TOTAL		\$0	
TOLLWAY FUND TOTAL		-\$567,500	

TOLLWAY FUND 26	ACCT #	FY 24 AUDITED ACTUAL	AMENDE D FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
REVENUES					
INTEREST	4611				
		172,696	-	250,000	200,000
Total		172,696	-	250,000	200,000
TOTAL REVENUES		172,696	-	250,000	200,000
EXPENSES					
PUBLIC WORKS MATERIALS BUILDING	5586				
		1,822	-	-	-
Total		1,822	-	-	-
BASEBALL FIELD RELOCATION	5588				
		-	106,628	-	-
Total		-	106,628	-	-
FIRE ENGINE AND AMBULANCE LOAN PAYMENT	5880				
\$350K Loan from IL Finance Authority		-	-	-	17,500
Total		-	-	-	17,500
FIRE VEHICLES	6003				
Fire Engine and Ambulance		-	247,000	247,000	750,000
Total		-	247,000	247,000	750,000
TOTAL EXPENDITURES		1,822	353,628	247,000	767,500
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		170,874	(353,628)	3,000	(567,500)

Motor Fuel Tax Fund
Budget Footnotes

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

Acct No.	Account Description	Budgeted Amount	Notes
4141	Allotments Earned	\$224,000	Motor Fuel Tax (MFT) funds collected from the sale of gasoline
4611	Interest	\$75,000	
REVENUE TOTAL		\$299,000	
5355	Street Lighting	\$80,000	Street Lighting costs.
6450	Village Road Program Engineering	\$255,000	Engineering costs for Village-wide Road Program
EXPENDITURE TOTAL		\$335,000	
MOTOR FUEL TAX FUND TOTAL		-\$36,000	

MOTOR FUEL TAX FUND 28	ACCT #	FY 24 AMENDED AUDITED ACTUAL	FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
REVENUES					
ALLOTMENTS EARNED	4141	234,444	224,000	224,000	224,000
Total		234,444	224,000	224,000	224,000
MFT Grant-Proviso Drive	4152	252,751	75,000	75,000	-
Total		252,751	75,000	75,000	-
INTEREST ON INVESTMENTS	4611	77,495	20,000	80,000	75,000
Total		77,495	20,000	80,000	75,000
TOTAL REVENUES		564,690	319,000	379,000	299,000
EXPENSES					
STREET LIGHTING	5355	49,580	60,000	65,000	80,000
Total		49,580	60,000	65,000	80,000
PROVISO DRIVE	6435	256,568	75,000	15,000	-
Total		256,568	75,000	15,000	-
VILLAGE ROAD PROGRAM ENGINEERING	6450	82,070	100,000	200,000	255,000
Total		82,070	100,000	200,000	255,000
TOTAL EXPENDITURES		388,218	235,000	280,000	335,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		176,472	84,000	99,000	(36,000)

Foreign Fire Insurance Fund
Budget Footnotes

All insurance companies not incorporated in the State of Illinois, and that provide fire insurance for property situated within an Illinois municipality remit a foreign fire insurance license fee. This fee, previously referred to as a foreign fire insurance tax, equals 2% of the fire portion of the insurance policy premium received from fire insurance upon property situated within an Illinois municipality.

Acct No.	Account Description	Budgeted Amount	Notes
4633	Foreign Fire Insurance Fee	\$12,000	Fee for insurance companies not located in Illinois that provide fire insurance
REVENUE TOTAL		\$12,000	
5610	Misc. Supplies	\$5,000	Supplies for the Fire Department
EXPENDITURE TOTAL		\$5,000	
FOREIGN FIRE FUND TOTAL		\$7,000	

**FOREIGN FIRE INSURANCE FUND
FUND 29**

	ACCT #	FY 24 AUDITED ACTUAL	AMENDED FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
REVENUES					
FOREIGN FIRE INSURANCE	4633	11,315	-	12,000	12,000
Total		11,315	-	12,000	12,000
TOTAL REVENUES		11,315	-	12,000	12,000
EXPENSES					
MISC SUPPLIES	5610	5,477	-	5,000	5,000
Total		5,477	-	5,000	5,000
TOTAL EXPENDITURES		5,477	-	5,000	5,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		5,838	-	7,000	7,000

Vehicle & Equipment Replacement Reserve Fund
Budget Footnotes

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

Acct No.	Account Description	Budgeted Amount	Notes
4611	Interest Income	\$8,000	
4820	Sale of Equipment & Vehicles	\$0	Proceeds from the sale of Village vehicles and equipment.
REVENUE TOTAL		\$8,000	
6003	Fire Vehicles	\$35,000	Purchase of Fire Department vehicles.
6030	Police Vehicles	\$125,000	Purchase of Police Department vehicles.
6081	Public Works Vehicles	\$176,910	Purchase of Public Works Department vehicles.
EXPENDITURE TOTAL		\$336,910	
VEHICLE FUND TOTAL		-\$328,910	

VEHICLE & EQUIPMENT REPLACEMENT FUND 30	ACCT #	FY 24 AUDITED ACTUAL	AMENDED FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
REVENUES					
NON TAX REVENUE	4600				
		148,156	-	-	-
Total		148,156	-	-	-
INTEREST INCOME	4611				
		20,363	15,000	8,000	8,000
Total		20,363	15,000	8,000	8,000
SALE OF EQUIPMENT & VEHICLES	4820				
		-	5,000	5,000	-
Total		-	5,000	5,000	-
TOTAL REVENUES		168,519	20,000	13,000	8,000
EXPENSES					
FIRE VEHICLES	6003				
Deputy Fire Chief		-	-	-	35,000
Total		-	-	-	35,000
POLICE VEHICLES	6030				
Detective/Investigations		-	-	-	50,000
Patrol		157,347	225,000	225,000	75,000
Total		157,347	225,000	225,000	125,000
PUBLIC WORKS VEHICLES	6081				
Skid Steer		-	-	-	6,910
Bucket Truck		-	-	-	170,000
Combination Tracker		8,349	68,705	68,705	-
Utility Paving Compactor		-	17,305	17,305	-
Total		8,349	86,010	86,010	176,910
TOTAL EXPENDITURES		165,696	311,010	311,010	336,910
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		2,823	(291,010)	(298,010)	(328,910)

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

Vehicle & Equipment Replacement Fund Cash Outlay									
Useful									
Year	Life	ID #	Vehicle/Equipment	2025/2026	2026/2027	2028/2029	2029/2030	2030/2031	Total
Fire									
2016	10	350	Ford Explorer - Chief	35,000	35,000		-	-	70,000
2005	20	351	Pumper (DA41M-2142)						-
1996	20	352	Pumper (Champion)	-					-
2014	20	354	Ambulance (E-450)						-
2019	10	357	Ford Pick Up - Fire Prevention						-
2017	10	356	Ford Explorer - Fire Prev.						-
Total				35,000	35,000	-	-	-	70,000
Police <i>Purchase of vehicles include lighting, striping, and all equipment needed.</i>									
2023	3	601	Dodge Durango-Patrol		75,000		75,000		150,000
2024	3	602	Dodge Durango-Patrol			75,000		75,000	75,000
2021	3	603	Ford Explorer-Patrol	75,000		75,000		75,000	150,000
2023	3	604	Dodge Durango-Patrol		75,000		75,000		150,000
2024	3	605	Dodge Durango-Patrol		75,000		75,000		150,000
2017	3	606	Investigations-Chevy Impala	50,000					50,000
2023	2	608	Dodge Durango Chief's Vehicle	-					-
2015	3	609	Ford Explorer-Prop. Maint						-
2017	3	610	Ford Explorer-Deputy Chief						-
2021	3	611	Ford Explorer-Court/Invest						-
Total				125,000	225,000	150,000	225,000	150,000	725,000
Public Works									
2018	15	620	Ford F350 Utility/Dump Body						-
2020	15	621	Plow Truck (F750)						-
2017	15	622	Ford F350 Small Dump Body						-
2021	15	623	Plow Truck (F750)						-
2000	20	625	Lift-all Bucket Truck	170,000					170,000
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						-
		642	Pumps						-
2015	15	650	Ford F150 Pickup (Water)						-
	30	651	Trailer						-
2015	10	660	Ford F150 Pickup (Director.)						-
2024	20		Utility Paving Compactor						-
2022	15		Skid Steer						-
Total				170,000	100,000	-	-	-	270,000
Equipment									
2023	15		Public Works Skid Steer Trailer						
			Skid Steer Concrete Mixing Bucket	6,910					6,910
Total				6,910	-	-	-	-	6,910
Total				336,910	360,000	150,000	225,000	150,000	1,071,910

Centennial Fund
Budget Footnotes

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

Acct No.	Account Description	Budgeted Amount	Notes
4638	Oats to Roses Purchases	\$0	Purchase of Village historical book.
4668	Centennial Donations	\$0	Centennial donations.
REVENUE TOTAL		\$0	
5235	Professional Services	\$0	Professional services for the Centennial.
5260	Printing	\$0	
5485	Misc. Supplies	\$20,000	Time capsule monument assembly
5730	Special Events	\$2,000	Costs for the new time capsule and volunteer thank you event scheduled for May 17, 2025
EXPENDITURE TOTAL		\$22,000	
4910	Transfer from General Fund	\$0	Transfer from General Fund.
4921	Transfer from Utility Fund	\$0	Transfer from Utility Fund.
4973	Transfer from Golf Fund	\$0	Transfer from Golf Fund.
TRANSFER TOTAL		\$0	
CENTENNIAL FUND TOTAL		-\$22,000	

CENTENNIAL FUND FUND 31	ACCT #	FY 24 AUDITED ACTUAL	AMENDE D FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
REVENUES					
OATS TO ROSES PURCHASES	4638	-	50	50	-
Total		-	50	50	-
CENTENNIAL DONATIONS					
Total	4668	31,282	20,000	31,000	-
		31,282	20,000	31,000	-
TOTAL REVENUES		31,282	20,050	31,050	-
EXPENSES					
PROFESSIONAL SERVICES	5235	40,474	96,500	90,000	-
Total		40,474	96,500	90,000	-
PRINTING	5260				
Oats to Roses		4,821	-	9,000	-
Total		4,821	-	9,000	-
MISC. SUPPLIES	5485				
Contingency		-	-	4,000	20,000
Rose Purchase and Plantings		2,717	3,000	5,000	-
Total		2,717	3,000	9,000	20,000
SPECIAL EVENTS	5730				
Total		15,810	10,000	35,000	2,000
TOTAL EXPENDITURES		63,822	109,500	143,000	22,000
TRANSFERS IN (OUT)					
FROM GENERAL FUND	4910				
Total		-	70,000	70,000	-
		-	70,000	70,000	-
FROM UTILITY FUND	4921				
Total		30,000	-	-	-
		30,000	-	-	-
FROM GOLF FUND	4973				
Total		5,995	-	-	-
		5,995	-	-	-
TOTAL TRANSFERS IN (OUT)		35,995	70,000	70,000	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS		3,455	(19,450)	(41,950)	(22,000)

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 closed in 2023.

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

TIF #1 FUND FUND 34	ACCT #	FY 24 AUDITED ACTUAL	AMENDED FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
EXPENSES					
PROFESSIONAL SERVICES	5220				
		1,097	-	-	-
Total		1,097	-	-	-
TOTAL EXPENDITURES		1,097	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(1,097)	-	-	-

TIF #2 Fund
Budget Footnotes

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

Acct No.	Account Description	Budgeted Amount	Notes
4003	Real Estate Taxes	\$1,000,000	Property Taxes collected within the TIF District.
4611	Interest	\$10,000	
REVENUE TOTAL		\$1,010,000	
5201	Legal	\$20,000	TIF District legal costs.
5212	Audit	\$3,000	TIF District audit costs.
5220	Professional Services	\$125,000	Streetscape Design and Landscaping Costs
6410	Infrastructure/Property Acquisition	\$560,000	Infrastructure upgrades and property acquisition costs.
6609	TIF Assistance Program	\$1,250,000	TIF Façade Program and Mittera reimbursement based on agreement.
EXPENDITURE TOTAL		\$1,958,000	
TIF #2 FUND NET CHANGE		-\$948,000	

TIF #2 FUND FUND 35	ACCT #	FY 24 AUDITED ACTUAL	AMENDED FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
REVENUES					
REAL ESTATE TAXES - TIF	4003				
		655,510	700,000	975,000	1,000,000
Total		655,510	700,000	975,000	1,000,000
NON-TAX REVENUE	4600				
Food Truck Leases		4,250	-	12,750	-
Total		4,250	-	12,750	-
INTEREST INCOME	4611				
		13,885	6,000	8,000	10,000
Total		13,885	6,000	8,000	10,000
TOTAL REVENUES		673,645	706,000	995,750	1,010,000
EXPENSES					
LEGAL	5201				
		3,924	-	14,000	20,000
Total		3,924	-	14,000	20,000
AUDIT SERVICES	5212				
		-	-	3,078	3,000
Total		-	-	3,078	3,000
PROFESSIONAL SERVICES	5220				
Corridor Plan Update		7,659	-	-	-
Economic Development Marketing		-	18,350	-	-
Design Standards		-	-	32,000	-
Streetscape Design		-	-	-	100,000
Landscaping Costs		-	-	-	25,000
Total		7,659	18,350	32,000	125,000
INFRASTRUCTURE/ PROPERTY ACQUISITION	6410				
Industrial Pedestrian Connector		-	192,932	200,000	210,000
Illuminated Intersection Signage		-	50,000	-	50,000
Food Truck Site Improvements		-	50,000	-	-
Streetscape Upgrades		143,625	300,000	-	300,000
Total		143,625	592,932	200,000	560,000
TIF ASSISTANCE PROGRAM	6609				
TIF Façade Program		-	50,000	-	1,000,000
Redevelopment Agreement		223,074	225,000	229,258	250,000
Total		223,074	275,000	229,258	1,250,000
TOTAL EXPENDITURES		378,281	886,282	478,336	1,958,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		295,364	(180,282)	517,414	(948,000)

Capital Projects Fund
Budget Footnotes

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

The criteria for a Capital Project/Purchase is:

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

Acct No.	Account Description	Budgeted Amount	Notes
4100	GO Bond Proceeds	\$5,000,000	Bonding proceeds for Village capital projects plan.
4194	Capital Projects Grants	\$1,604,400	Reimbursements from grant funding received for various Village projects.
4600	Non-Tax Revenue	\$363,806	Non-Tax revenue was moved from the Vehicle Fund to the Capital Projects Fund
4608	Video Gaming Revenue	\$150,000	Video Gaming revenue was moved from the General Fund to the Capital Projects Fund
4611	Interest	\$0	
REVENUE TOTAL		\$7,118,206	
5245	Technology	\$19,000	Includes the purchase and installation of Village-wide IT projects and upgrades.
6201	Protective Fire Gear	\$10,000	Replacement of protective fire equipment.
6441	Village Road Program	\$1,767,312	Costs for Village Road Program.
6452	Facilities	\$240,000	Various facility maintenance and upgrade projects for Village buildings.
6635	Sidewalk Replacement	\$25,000	Replacement of sidewalks throughout the Village.
6640	Proviso Drive	\$0	Engineering costs for Proviso Drive reconstruction project.
6651	Taft Avenue Streetscape	\$140,000	Phase I Engineering for the Taft Avenue Streetscape Plan jointly with the Village of Hillside
6652	CMAQ Bike Path	\$6,000	Share of West Cook Bike Plan prepared by CMAQ
6660	Sidewalk Improvement Project	\$220,502	East Side Sidewalk Project-Phase III Engineering and Construction
6661	Prairie Path Improvement	\$10,000	Skating Rink
EXPENDITURE TOTAL		\$2,437,814	
4910	From General Fund	\$0	Transfers from the General Fund.
4914	From Tollway Fund	\$0	Transfers from the Tollway Fund.
TRANSFER TOTAL		\$0	
CAPITAL PROJECTS TOTAL		\$4,680,392	

CAPITAL PROJECTS		FY 24	AMENDED	FY 25	
FUND 38	ACCT #	AUDITED	FY 25	EOY	FY 26
		ACTUAL	BUDGET	ESTIMATE	BUDGET
REVENUES					
BOND PROCEEDS	4100				
2025 General Obligation Bonds		-	-	-	##### ##
Total		-	-	-	5,000,000
Capital Projects Grants	4194				
Proviso Drive - EDP		55,669	-	-	-
Flood Mitigation Grants - EDP		-	-	-	-
Taft Avenue Streetscape		-	375,000	300,000	-
Sidewalk Improvement Project - RTA		-	-	-	1,354,400
Sidewalk Improvement Project - Safe Routes to School		-	-	-	250,000
Total		55,669	375,000	300,000	1,604,400
NON TAX REVENUE	4600				
		217,710	353,838	353,838	363,806
Total		217,710	353,838	353,838	363,806
VIDEO GAMING REVENUES	4608				
		-	##### ###	150,000	150,000
Total		-	##### ###	150,000	150,000
INTEREST	4611				
		3,093	-	-	-
Total		3,093	-	-	-
TOTAL REVENUES		276,471	828,838	803,838	7,118,206
EXPENSES					
TECHNOLOGY	5245				
StarChase Pursuit Management		-	-	-	19,000
Bicentennial Room Upgrade		2,702	-	-	-
Message Board		-	5,000	5,000	-
Access Control System Upgrade		-	88,000	88,000	-
Total		2,702	93,000	93,000	19,000
PROTECTIVE FIRE GEAR	6201				
Protective Fire Gear		-	-	-	10,000
Total		-	-	-	10,000
VILLAGE ROAD PROGRAM	6441				
		-	-	1,767,312	1,767,312
Total		-	-	1,767,312	1,767,312
FACILITIES	6452				
Roof Replacement-Village Hall & Fire		-	-	64,000	-
HVAC Study and Retrofit		142,826	-	164,000	-
Concrete Apron - Fire Department		5,810	200,000	200,000	100,000
Village Hall and Public Works Generator Upgrade		99,195	-	-	-
Village Hall Tuck Pointing		4,400	-	-	-
Birch & King Sidewalk Improvements		-	-	-	35,000
Village Hall Improvements		-	-	-	80,000
Village Hall Board Room Dais Renovation		60,853	-	-	-
Village Space Needs Analysis		-	40,000	40,000	25,000
Village Hall, Maple Avenue, & Illinois		-	-	-	-
Prairie Path Seal Coating		-	40,000	40,000	-
Total		313,083	280,000	508,000	240,000

CAPITAL PROJECTS FUND 38		FY 24 AUDITED ACTUAL	AMENDED FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
ACCT #					
SIDEWALK REPLACEMENT PROGRAM					
6635					
	Annual Replacement	6,799	-	-	25,000
	Total	6,799	-	-	25,000
TAFT AVENUE STREETScape					
6651					
	Total	-	375,000	235,000	140,000
CMAP BIKE & PEDESTRIAN PLAN					
6652					
	Total	-	6,000	-	6,000
PEDESTRIAN CONNECTOR PROJECT					
6658					
	Phase II Engineering	37,950	56,000	42,000	-
	Total	37,950	56,000	42,000	-
BUILDING PURCHASE AND DEMOLITION					
6659					
	Total	-	80,000	80,000	-
SIDEWALK IMPROVEMENT PROJECT					
6660					
	Phase III and Construction	78,635	102,000	220,502	220,502
	Total	78,635	102,000	220,502	220,502
PRAIRIE PATH IMPROVEMENTS					
6661					
	Skating Rink	26,585	-	-	10,000
	Total	26,585	-	-	10,000
	TOTAL EXPENDITURES	465,754	992,000	2,945,814	2,437,814
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(189,283)	(163,162)	(2,141,976)	4,680,392
TRANSFERS IN (OUT)					
FROM GENERAL FUND					
4910					
	Total	-	-	-	-
FROM TOLLWAY FUND					
4914					
	Total	-	-	-	-
	TOTAL TRANSFERS IN (OUT)	-	-	-	-
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS	(189,283)	(163,162)	(2,141,976)	4,680,392

**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	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	Total	Funding Source/Notes
Capital Reserve							
Taft Avenue Streetscape	140,000					140,000	Phase I-Taft Avenue Streetscape Plan
StarChase Pursuit Management	19,000					19,000	Pursuit Prevention Equipment
Protective Fire Gear	10,000					10,000	Protective Gear for the Fire Department
Village Road Program/East Side Paving	1,767,312					1,767,312	East Side-Phase III and Construction
Facilities	240,000					240,000	
Annual Sidewalk	25,000					25,000	
CMAP Bike Plan	6,000						
East Side Sidewalk Project	220,502					220,502	Phase III and Construction
Skating Rink	10,000						
Total	2,437,814	-	-	-	-	3,281,814	
MFT							
Village Road Program Engineering	255,000	-	-	-	-	255,000	Village Road Program Engineering Costs.
Total	255,000	-	-	-	-	255,000	
Water							
Water Main Lining Project	860,000					860,000	Water Main Lining Project
Leak Detection System	137,000	-	-	-	-	137,000	Installation of water system leak detection system and ongoing maintenance costs.
Total	997,000	-	-	-	-	137,000	
Sewer							
Southwest Sanitary Sewer Lining Project	200,000	-	-	-	-	200,000	Continued work on the Southwest Sanitary Sewer Lining Project.
Total	200,000	-	-	-	-	200,000	
Total Cost	\$ 3,889,814	\$ -	\$ -	\$ -	\$ -	\$ 3,878,814	

Debt Service Fund
Budget Footnotes

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

Acct No.	Account Description	Budgeted Amount	Notes
4611	Interest	\$0	
REVENUE TOTAL		\$0	
5861	Principal 2025 GO Bonds	\$129,418	Payment on the 2025 General Obligation bonds issued to finance the Village Road Program engineering and construction. These bonds will be paid off in 2038.
5906	Interest 2025 GO Bonds	\$5,981	Payment on the 2025 General Obligation bonds issued to finance the Village Road Program engineering and construction. These bonds will be paid off in 2038.
EXPENDITURE TOTAL		\$135,399	
4929	Transfer from General Fund	\$0	Transfer from General Fund to pay for principal and interest on GO Bond.
TRANSFER TOTAL		\$0	
DEBT SERVICE FUND TOTAL		-\$135,399	

DEBT SERVICE FUND 40	ACCT #	FY 24 AUDITED ACTUAL	AMENDE D FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
REVENUES					
INTEREST	4611				
		537	-	-	-
Total		537	-	-	-
TOTAL REVENUES		537	-	-	-
EXPENSES					
PRINCIPAL PAYMENT 2025 BOND	5861				
		178,000	-	-	129,418
Total		178,000	-	-	129,418
INTEREST EXPENSE - 2025 BOND	5906				
		3,738	-	-	5,981
Total		3,738	-	-	5,981
TOTAL EXPENDITURES		181,738	-	-	135,399
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(181,201)	-	-	(135,399)
TRANSFERS IN (OUT) FROM UTILITY FUND	4921				
		170,000	-	-	-
Total		170,000	-	-	-
FROM GENERAL FUND	4929				
		-	-	-	-
Total		-	-	-	-
TOTAL TRANSFERS IN (OUT)		170,000	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS		(11,201)	-	-	(135,399)

Water Fund
Budget Footnotes

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

Acct No.	Account Description	Budgeted Amount	Notes
4430	Water Billing	\$2,320,624	Water billing revenue.
4435	Turn On Fees	\$300	
4436	Backflow Inspections Revenue	\$500	A program required by the IEPA to verify that Village businesses cross connection control devices are working correctly. The businesses are charged \$65 for each device inspected. The inspections are done annually.
4438	Water Meter Sales	\$1,000	Sales of new water meters. Not a stable revenue source.
4444	Penalties	\$175,000	
4611	Interest Income	\$1,500	
REVENUE TOTAL		\$2,498,924	
5100	Salaries	\$264,148	Salaries include the salary for Village Administrator (10%), Assistant Village Administrator (10%), Deputy Village Clerk (25%), Finance/HR Coordinator (10%), Office Specialists (25%), Director of Public Works (25%), and 5 full-time Public Works foreman/laborers (25%).
5160	Insurance	\$38,509	Salaries include the salary for Village Administrator (10%), Assistant Village Administrator (10%), Deputy Village Clerk (25%), Finance/HR Coordinator (10%), Office Specialists (25%), Director of Public Works (25%), and 5 full-time Public Works foreman/laborers (25%).
5167	IMRF Expense	\$30,921	Salaries include the salary for Village Administrator (10%), Assistant Village Administrator (10%), Deputy Village Clerk (25%), Finance/HR Coordinator (10%), Office Specialists (25%), Director of Public Works (25%), and 5 full-time Public Works foreman/laborers (25%).
5168	OPEB Expense	\$800	Salaries include the salary for Village Administrator (10%), Assistant Village Administrator (10%), Deputy Village Clerk (25%), Finance/HR Coordinator (10%), Office Specialists (25%), Director of Public Works (25%), and 5 full-time Public Works foreman/laborers (25%).
5225	Backflow Inspections	\$1,000	Cost to perform inspections. A program required by the IEPA to verify that Village businesses cross connection control devices are working correctly. The inspections are done annually.
5235	Professional Services	\$25,000	Accounting and Engineering Services
5245	Technology	\$18,950	Includes Springbrook assistance. This cost is split between the Water and Sewer Funds.
5248	GIS	\$25,000	GIS Costs
5250	Printing & Postage	\$12,000	Printing and postage for bills and late notices. Cost includes Postage, Printing, and Miscellaneous Items.
5300	Conferences & Trainings	\$1,000	Conference and training costs.
5380	Hillside-Berkeley Water Commission	\$1,473,747	Water purchase through Hillside-Berkeley Water Commission.
5455	Dumping Charges	\$10,000	Costs incurred for dumping of clay/dirt for repair of water main breaks.
5465	Misc. Reimbursable Expense	\$0	Miscellaneous expenses that will be reimbursed.

Acct No.	Account Description	Budgeted Amount	Notes
5470	Bank & Service Charges	\$30,000	Water sample testing charges. Also includes credit card fees, lockbox fees, online bill pay which is split between Water and Sewer, and PDC Labs.
5490	Survey of Water System	\$8,000	Professional services for location of leaks.
5525	Maintenance of Equipment	\$1,000	
5530	Maintenance of Fire Hydrants	\$6,000	Maintenance of all fire hydrants.
5535	Repair & Maintenance of Water System	\$187,000	Purchase of water main repair parts and supplies and emergency water main repair costs.
5541	Lead Service Line	\$31,000	Engineering costs for lead service line replacement
5542	Water Meters & Parts	\$2,000	Replace water meters Village-wide.
5545	Water Main Replacement	\$0	
5610	Supplies	\$500	
5620	Tools & Small Equipment	\$500	
5800	Contingencies	\$5,000	
5850	Melrose Park Debt Service	\$340,878	Debt Service through the Berkeley-Hillside Water Commission for water system infrastructure upgrades.
6308	Maintenance of Water Tank	\$1,500	
6652	Vehicle Purchase	\$0	
6653	Vehicle Repair	\$10,000	Vehicle repair for water related vehicles.
EXPENDITURE TOTAL		\$2,524,453	
5915	IMRF & FICA Transfer	-\$30,921	Transfer to IMRF & FICA for Public Works salaries.
TRANSFER TOTAL		-\$30,921	
WATER FUND TOTAL		-\$56,450	

**WATER FUND
FUND 50**

	ACCT #	FY 24 AUDITED ACTUAL	AMENDED FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
REVENUES					
WATER BILLINGS	4430				
		2,257,962	2,288,921	2,200,012	2,320,624
Total		2,257,962	2,288,921	2,200,012	2,320,624
TURN ON FEES	4435				
		300	400	200	300
Total		300	400	200	300
BACKFLOW INSPECTIONS	4436				
		4,015	500	500	500
Total		4,015	500	500	500
WATER METER SALES	4438				
		887	1,000	750	1,000
Total		887	1,000	750	1,000
PENALTIES	4444				
		160,010	80,000	200,000	175,000
Total		160,010	80,000	200,000	175,000
INTEREST INCOME	4611				
		7,092	1,500	1,250	1,500
Total		7,092	1,500	1,250	1,500
MISCELLANEOUS INCOME	4655				
ARPA Grant		686,601	-	-	-
Total		686,601	-	-	-
TOTAL REVENUES		3,116,866	2,372,321	2,402,712	2,498,924
EXPENSES					
SALARIES	5100				
Village Administrator		14,761	16,387	16,387	18,365
Assistant Village Administrator		11,498	11,460	11,460	12,842
Deputy Village Clerk		20,108	19,313	19,313	21,281
Office Specialists (3)		30,608	47,149	47,149	51,922
AP Specialist		2,780	-	-	-
Finance and Human Resources Coordinator		-	7,200	7,200	6,000
Public Works Director		26,290	27,642	27,642	31,961
Foreman		25,125	21,740	21,740	24,502
Laborers (5)		66,114	70,611	70,611	80,659
Water Operator		15,201	15,550	15,550	16,617
Total		212,486	237,052	237,052	264,148

**WATER FUND
FUND 50**

	ACCT #	FY 24 AUDITED ACTUAL	AMENDED FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
INSURANCE	5160-201				
Dental, Health, Life		43,782	41,776	41,776	38,509
Total		43,782	41,776	41,776	38,509
IMRF PENSION EXPENSE	5167-015				
		27,515	10,990	10,990	30,921
Total		27,515	10,990	10,990	30,921
OPEB EXPENSE	5168				
		806	16,310	800	800
Total		806	16,310	800	800
BACKFLOW INSPECTIONS	5225				
		3,835	1,000	900	1,000
Total		3,835	1,000	900	1,000
PROFESSIONAL SERVICES	5235				
Accountant		3,595	5,000	5,000	5,000
Engineering		25,323	13,000	13,000	20,000
Total		28,918	18,000	18,000	25,000
TECHNOLOGY	5245				
Internet		411	432	432	450
Springbrook		5,166	6,000	5,500	6,000
Water Meter Reading System		-	-	-	-
Neptune 360 Software		24,975	4,000	10,000	12,500
Total		30,552	10,432	15,932	18,950
GIS	5248				
		2,615	25,000	25,000	25,000
Total		2,615	25,000	25,000	25,000
PRINTING & POSTAGE	5250				
		11,158	10,000	10,000	12,000
Total		11,158	10,000	10,000	12,000
CONFERENCES, TRAININGS, & TRAVEL	5300				
		-	1,000	500	1,000
Total		-	1,000	500	1,000
HILLSIDE-BERKELEY WATER COMM	5380				
		1,434,525	1,401,877	1,401,877	1,473,747
Total		1,434,525	1,401,877	1,401,877	1,473,747
DUMPING CHARGES	5455				
		9,600	10,000	5,000	10,000
Total		9,600	10,000	5,000	10,000
BANK & SERVICE CHARGES	5470				
Bank Service Charges		4,794	8,000	6,000	6,000
Coliform Samples (Enviro Test)		1,002	1,000	1,000	1,500
Credit Card Fee (Blue Pay)		6,185	5,000	5,000	6,000
Credit Card Fee (Blue Merchant)		5,702	8,500	7,000	6,500
Lockbox		2,030	2,000	2,000	2,500
Springbrook Software		5,754	6,000	6,000	6,000
Water Testing (Pace)		1,405	1,200	1,500	1,500
Total		26,872	31,700	28,500	30,000

**WATER FUND
FUND 50**

	ACCT #	FY 24 AUDITED ACTUAL	AMENDED FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
SURVEY OF WATER SYSTEM	5490				
		816	8,000	6,000	8,000
Total		816	8,000	6,000	8,000
MAINTENANCE OF EQUIPMENT	5525				
		-	1,000	500	1,000
Total		-	1,000	500	1,000
MAINTENANCE OF FIRE HYDRANTS	5530				
		-	6,000	1,500	6,000
Total		-	6,000	1,500	6,000
REPAIR & MAINT-WATER SYSTEM	5535				
Leak Detection System		-	-	-	137,000
Repair and Maintenance of Water Main		18,635	50,000	10,000	50,000
Total		18,635	50,000	10,000	187,000
LEAD SERVICE LINE	5541				
Engineering		-	-	-	31,000
Total		-	-	-	31,000
WATER METERS & PARTS	5542				
		29,460	-	1,600	2,000
Total		29,460	-	1,600	2,000
WATER MAIN REPLACEMENT	5545				
Taft Ave Water Main Lining		766,434	-	-	-
Total		766,434	-	-	-
SUPPLIES	5610				
		263	500	350	500
Total		263	500	350	500
TOOLS & SMALL EQUIPMENT	5620				
Miscellaneous Equipment		-	1,000	500	500
Total		-	1,000	500	500
CONTINGENCIES	5800				
		(494)	5,000	2,500	5,000
Total		(494)	5,000	2,500	5,000

**WATER FUND
FUND 50**

	ACCT #	FY 24 AUDITED ACTUAL	AMENDED FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
MELROSE PARK DEBT SERVICE	5850				
Monthly Payment		334,366	349,932	349,932	340,878
Total		334,366	349,932	349,932	340,878
MAINTENANCE OF WATER TANK	6308				
Miscellaneous		975	1,500	1,000	1,500
Total		975	1,500	1,000	1,500
VEHICLE PURCHASE	6652				
		-	43,006	43,006	-
Total		-	43,006	43,006	-
VEHICLE REPAIR	6653				
		-	-	21,250	10,000
Total		-	-	21,250	10,000
DEPRECIATION	6690				
		-	-	-	-
Total		-	-	-	-
TOTAL EXPENDITURES		2,983,119	2,281,075	2,234,465	2,524,453
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		133,746	91,246	168,247	(25,529)
TRANSFERS IN (OUT)					
TO FICA & IMRF	5915				
		(27,677)	(27,056)	(27,056)	(30,921)
Total		(27,677)	(27,056)	(27,056)	(30,921)
FROM TOLLWAY FUND	4952				
		-	-	-	-
Total		-	-	-	-
TOTAL TRANSFERS IN (OUT)		(27,677)	(27,056)	(27,056)	(30,921)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS		106,069	64,190	141,191	(56,450)

Water Reserve Fund
Budget Footnotes

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

Acct No.	Account Description	Budgeted Amount	Notes
4611	Interest	\$35,000	Interest gained (lost) on investments.
REVENUE TOTAL		\$35,000	
WATER RESERVE FUND TOTAL		\$35,000	

**WATER RESERVE FUND
FUND 52**

	FY 24 AUDITED ACCT #	AMENDE D FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
REVENUES				
INTEREST	4611			
	44,961	500	40,000	35,000
Total	44,961	500	40,000	35,000
TOTAL REVENUES	44,961	500	40,000	35,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS				
	44,961	500	40,000	35,000

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	\$365,079	Sewer rates for FY26
4444	Penalties	\$15,000	Penalty rate on sewer billings based on past experience.
4611	Interest Income	\$800	
4655	Misc. Income	\$200,000	CDBG Sanitary Sewer Grant Reimbursement.
REVENUE TOTAL		\$580,879	
5100	Salaries	\$247,532	Salaries include the salary for Village Administrator (10%), Assistant Village Administrator (10%), Deputy Village Clerk (25%), Finance/HR Coordinator (10%), Office Specialist (25%), Director of Public Works (25%), and 5 full-time Public Works foreman/laborers (25%).
5160	Insurance	\$38,509	Salaries include the salary for Village Administrator (10%), Assistant Village Administrator (10%), Deputy Village Clerk (25%), Finance/HR Coordinator (10%), Office Specialist (25%), Director of Public Works (25%), and 5 full-time Public Works foreman/laborers (25%).
5167	IMRF Expense	\$30,921	Salaries include the salary for Village Administrator (10%), Assistant Village Administrator (10%), Deputy Village Clerk (25%), Finance/HR Coordinator (10%), Office Specialist (25%), Director of Public Works (25%), and 5 full-time Public Works foreman/laborers (25%).
5168	OPEB Expense	\$300	Salaries include the salary for Village Administrator (10%), Assistant Village Administrator (10%), Deputy Village Clerk (25%), Finance/HR Coordinator (10%), Office Specialist (25%), Director of Public Works (25%), and 5 full-time Public Works foreman/laborers (25%).
5235	Professional Services	\$41,000	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	\$20,000	Includes credit card fees, lockbox fees, and online bill pay which are split between Water and Sewer.
5510	Pump Station Maintenance	\$4,700	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	\$0	
EXPENDITURE TOTAL		\$679,162	
5915	IMRF & FICA Transfer	-\$30,921	Transfer to IMRF & FICA for Public Works salaries.
TRANSFER TOTAL		-\$30,921	
SEWER FUND TOTAL		-\$129,204	

**SEWER FUND
FUND 54**

		FY 24 AUDITED ACTUAL	AMENDE D FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
	ACCT #				
REVENUES					
SEWER CHARGES	4441				
		327,208	362,762	320,000	365,079
Total		327,208	362,762	320,000	365,079
PENALTIES	4444				
		14,185	15,000	15,000	15,000
Total		14,185	15,000	15,000	15,000
INTEREST INCOME	4611				
		753	1,200	800	800
Total		753	1,200	800	800
MISC INCOME	4655				
Sanitary Sewer Grant (IIC)		-	200,000	200,000	200,000
Total		-	200,000	200,000	200,000
TOTAL REVENUES		342,147	578,962	535,800	580,879
EXPENSES					
SALARIES	5100				
Village Administrator		14,761	16,387	16,387	18,365
Assistant Village Administrator		11,498	11,460	11,460	12,842
Deputy Village Clerk		20,108	19,313	19,313	21,281
Office Specialists (3)		30,608	47,149	47,149	51,922
AP Specialist		2,780	-	-	-
Finance and Human Resources Coordinator		-	7,200	7,200	6,000
Public Works Director		26,290	27,642	27,642	31,961
Foreman		25,125	21,740	21,740	24,502
Laborers (5)		66,114	70,611	70,611	80,659
Total		197,285	221,502	221,502	247,532
INSURANCE	5160-201				
Dental, Health, Life		43,782	41,776	41,776	38,509
Total		43,782	41,776	41,776	38,509
IMRF PENSION EXPENSE	5167-015				
		25,637	10,990	10,990	30,921
Total		25,637	10,990	10,990	30,921

**SEWER FUND
FUND 54**

		FY 24 AUDITED ACTUAL	AMENDE D FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
OPEB EXPENSE	5168-015				
Total		806	16,310	16,310	300
		806	16,310	16,310	300
PROFESSIONAL SERVICES	5235				
Accountant		-	-	6,000	6,000
Compliance Reporting		3,596	2,000	-	4,000
Sanitary Lining - Engineering		-	-	-	31,000
Total		3,596	2,000	6,000	41,000
TECHNOLOGY	5245				
Springbrook		10,589	6,000	5,500	6,000
Total		10,589	6,000	5,500	6,000
GIS	5248				
		2,616	25,000	25,000	25,000
Total		2,616	25,000	25,000	25,000
PRINTING & POSTAGE	5250				
		7,275	11,000	8,500	11,000
Total		7,275	11,000	8,500	11,000
CONFERENCES, TRAININGS & TRAVEL	5300				
		-	1,000	500	1,000
Total		-	1,000	500	1,000
UTILITIES	5350				
		2,254	3,200	3,200	3,200
Total		2,254	3,200	3,200	3,200
BANK & SERVICE CHARGES	5470				
		23,872	-	20,000	20,000
Total		23,872	-	20,000	20,000
PUMP STATION MAINTENANCE	5510				
Flowtechnics (Lift Station Maintenance)		-	2,200	-	2,200
Detention Pond Generator Maintenance		2,587	1,600	2,500	2,500
Total		2,587	3,800	2,500	4,700
REPAIRS & MAINTENANCE	5540				
		(5,786)	50,000	10,000	50,000
Total		(5,786)	50,000	10,000	50,000
SEWER MAIN LINING/REPAIR	5540-100				
		12,726	200,000	200,000	200,000
Total		12,726	200,000	200,000	200,000

**SEWER FUND
FUND 54**

	ACCT #	FY 24 AUDITED ACTUAL	AMENDE D FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
VEHICLE PURCHASE	6652	-	43,006	43,006	-
Total		-	43,006	43,006	-
TOTAL EXPENDITURES		327,238	635,584	614,784	679,162
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		14,909	(56,622)	(78,984)	(98,283)
TRANSFERS IN (OUT) TO FICA & IMRF	5915	(27,677)	(27,056)	(27,056)	(30,921)
Total		(27,677)	(27,056)	(27,056)	(30,921)
TOTAL TRANSFERS IN (OUT)		(27,677)	(27,056)	(27,056)	(30,921)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS		(12,768)	(83,678)	(106,040)	(129,204)

Sewer Reserve Fund
Budget Footnotes

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

Acct No.	Account Description	Budgeted Amount	Notes
4611	Interest Income	\$35,000	Interest gained (lost) on investments.
SEWER RESERVE FUND TOTAL		\$35,000	

SEWER RESERVE FUND FUND 56	ACCT #	FY 24 AUDITED ACTUAL	AMENDE D FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
REVENUES					
INTEREST INCOME	4611				
		42,458	500	40,000	35,000
Total		42,458	500	40,000	35,000
TOTAL REVENUES					
		42,458	500	40,000	35,000
TRANSFERS IN (OUT) FROM SEWER FUND					
	5955				
		-	-	-	-
Total		-	-	-	-
TOTAL TRANSFERS IN (OUT)					
		-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES INCLUDING TRANSFERS					
		42,458	500	40,000	35,000

**Police Pension Fund
Budget Footnotes**

Acct No.	Account Description	Budgeted Amount	Notes
4611	Investment Earnings	\$750,000	Investment earnings represent a minimal amount received.
4720	Employee Contribution	\$250,000	Employee contributions from payroll deductions.
4720-201	Personal Property Replacement Tax	\$10,000	2.9% of PPRT payments are sent to the Police Pension Fund.
4722	Employer Contribution	\$1,115,732	
REVENUE TOTAL		\$2,125,732	
5220	Professional Services	\$30,798	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	\$1,684	Costs are related to mandated Trustee training and mandated Illinois Department of Insurance (IDOI) filing fees.
6815	Investment	\$8,823	Fees are paid to the Investment Manager (MB Financial).
6820	Pension and Benefits	\$1,007,029	
EXPENDITURE TOTAL		\$1,048,334	
POLICE PENSION FUND TOTAL		\$1,077,398	

POLICE PENSION FUND 65	ACCT #	FY 24 AUDITED ACTUAL	AMENDED FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
REVENUES					
INVESTMENT EARNINGS	4611				
		1,026,675	740,900	740,900	750,000
Total		1,026,675	740,900	740,900	750,000
EMPLOYEE CONTRIBUTIONS	4720				
		354,330	175,000	175,000	250,000
Total		354,330	175,000	175,000	250,000
PERSONAL PROPERTY TAX (PPRT)	4720-001				
		13,481	11,900	11,900	10,000
Total		13,481	11,900	11,900	10,000
EMPLOYER CONTRIBUTIONS	4722				
		842,200	998,238	1,062,935	1,115,732
Total		842,200	998,238	1,062,935	1,115,732
TOTAL REVENUES		2,236,686	1,926,038	1,990,735	2,125,732
EXPENSES					
PROFESSIONAL SERVICES	5520				
Accounting Services		12,275	12,370	12,370	12,770
Actuarial Services		4,655	5,000	5,355	5,570
Fiduciary Insurance Service		2,613	3,000	2,613	2,691
PSA/Court Reporter		7,300	6,945	6,960	7,140
Legal Services		4,756	5,300	2,551	2,627
Total		31,599	32,615	29,849	30,798
MISCELLANEOUS EXPENSES	5485				
Conference/Seminar Fees		810	5,000	834	859
Association Dues		795	795	825	825
IDOI Filing Fee		-	-	-	-
Total		1,605	5,795	1,659	1,684
INVESTMENT	6815				
Bank Fees		-	-	-	-
Investment Manager/Advisor Fees		6,230	6,500	8,566	8,823
Total		6,230	6,500	8,566	8,823

PENSION AND BENEFITS	6820				
Service Pensions		754,294	778,600	762,940	784,543
Children's Pensions		-	-	-	-
Transfer to other Pensions		23,558	170,310	170,310	50,000
Surviving Spouse Pensions		150,783	146,700	162,486	162,486
Refund of Contributions		28,801	-	106,195	10,000
Total		957,436	1,095,610	1,201,931	1,007,029
TOTAL EXPENDITURES		996,870	1,140,520	1,242,005	1,048,334
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		1,239,816	785,518	748,730	1,077,398

BERKELEY PUBLIC LIBRARY	ACCT #	FY 24 AUDITED ACTUAL	AMENDED FY 25 BUDGET	FY 25 EOY ESTIMATE	FY 26 BUDGET
REVENUES					
DIRECT PUBLIC GRANTS	43300	-	-	-	-
Total		-	-	-	-
DIRECT PUBLIC SUPPORT	43400	22,102	2,000	2,000	2,000
Total		22,102	2,000	2,000	2,000
PROPERTY TAXES	43500	463,622	481,542	481,542	510,435
Total		463,622	481,542	481,542	510,435
GOVERNMENT GRANTS	44360	29,161	7,600	7,600	7,950
Total		29,161	7,600	7,600	7,950
HEALTH INSURANCE REIMBURSEMENT	44700	-	2,500	2,500	4,250
Total		-	2,500	2,500	4,250
CASH SALES	44800	-	3,000	3,000	4,000
Total		-	3,000	3,000	4,000
INTEREST INCOME	45000	21,815	8,000	8,000	20,000
Total		21,815	8,000	8,000	20,000
MISCELLANEOUS	46420	3,893	-	-	5,000
Total		3,893	-	-	5,000
TOTAL REVENUES		539,579	504,642	504,642	553,635

EXPENSES

BERKELEY PUBLIC LIBRARY	ACCT #	FY 24 AMENDED		FY 25	FY 26
		AUDITED ACTUAL	FY 25 BUDGET	EOY ESTIMATE	FY 26 BUDGET
PERSONNEL	100				
Salaries	101	-	278,306	278,306	314,700
FICA	102	-	21,200	21,200	24,500
IMRF	103	-	18,000	18,000	13,500
Health Insurance	104	-	17,000	17,000	18,000
Staff Development	105	-	2,000	2,000	2,250
Board Development & Materials	106	-	750	750	750
Staff Tuition Support	107	-	1,500	1,500	1,500
Total			314,534	338,756	375,200
PRINT					
Adult	201	-	9,000	9,000	9,100
Young Adult	202	-	3,250	3,250	3,350
Youth	203	-	8,250	8,250	8,350
Periodicals	204	-	1,750	1,750	1,750
Total			36,050	22,250	22,550
e-Content					
e-Books	205	-	4,600	4,600	4,500
Databases	207	-	6,000	6,000	6,000
Total			10,600	10,600	10,500
AUDIO VISUAL					
Audio Books	208	-	650	650	650
DVDs	209	-	4,000	4,000	3,600
Miscellaneous Non-print	210	-	2,400	2,400	1,200
Video Games	211	-	1,200	1,200	1,200
Total			8,250	8,250	6,650
TECHNOLOGY	300				
Technology Services	301	-	5,500	5,500	7,500
T1/Broadband/Telephone	302	-	8,250	8,250	9,500
SWAN Fees & Delivery	303	-	18,000	-	-
PC Hardware & Software	304	-	8,050	8,050	10,000
E-Rate Projects	305	-	5,000	5,000	2,000
Total			42,527	44,800	29,000
PROGRAMMING	400				
Summer Reading	401	-	1,750	1,750	1,750
Adult	402	-	2,000	2,000	2,000
Young Adult	403	-	1,150	1,150	1,150
Youth	404	-	3,000	3,000	3,000
Total			6,306	7,900	7,900

BERKELEY PUBLIC LIBRARY	ACCT #	FY 24 AMENDED		FY 25	FY 26
		AUDITED ACTUAL	FY 25 BUDGET	EOY ESTIMATE	FY 26 BUDGET
PROFESSIONAL SERVICES	500				
Audit	501	-	5,650	5,650	5,800
Public Relations	503	-	750	750	1,250
Legal	504	-	1,800	1,800	1,800
Community Scholarship Program	505	-	-	-	-
Banking & Administration	506	-	30	30	50
Digital Branch	507	-	750	750	850
Miscellaneous		-	-	-	-
Total		17,871	21,980	21,980	26,250
POSTAGE/OCLC/TRAVEL	600				
Postage	601	-	-	-	-
OCLC	602	-	-	-	-
Travel	603	-	-	-	-
Total		-	990	990	19,750
EQUIPMENT/SUPPLIES	700				
		-	-	-	-
Total		7,350	6,500	6,500	5,750
EQUIPMENT CONTRACTS	800				
Print Service	801	-	-	-	-
TBS	802	-	-	-	-
Illinois Alarm	804	-	-	-	-
Total		5,146	8,500	8,500	8,000
OPERATIONS EXPENDITURES					
TOTAL		429,784	470,526	452,526	511,550
FACILITIES	900-1000				
Building Maintenance & Improvements	901	-	-	-	-
Grounds Maintenance	902	-	-	-	-
Contingency	1001	-	-	-	-
Capital Projects Funds Budgeted	1002	-	-	-	-
Alarm Monitoring	905	-	-	-	-
Elevator Maintenance	906	-	-	-	-
General Building Improvements	907	-	-	-	-
Total		40,795	17,450	17,450	20,550
TOTAL EXPENDITURES		470,579	487,976	469,976	532,100



Compensation and Classification Plan
May 1, 2025 – April 30, 2026

Administration

Assistant Village Administrator (\$121,913 - \$170,678)
Custodian (\$21.49 - \$30.09)
Deputy Village Clerk/Office Manager (\$73,466 - \$102,853)
Finance and Human Resources Coordinator (\$66,788 - \$93,502)
Office Specialist (\$52,156 - \$73,018)
Plumbing Inspector (\$7,361)
Village Administrator (\$162,798 - \$227,918)

Fire

Deputy Fire Chief (P/T) (\$44,983 - \$61,330)
Fire Lieutenant (P/T) (\$26.87 - \$37.62)
Firefighter/Paramedic (P/T) (\$23.36 - \$32.68)

Police

Public Safety Director (\$128,009 - \$179,212)
Commander (\$116,108 - \$162,550)
Crossing Guard (\$61.33 - \$91.49)
Deputy Police Chief (\$121,913 - \$170,678)
Police Officer (Per the ICOPS Collective Bargaining Agreement)
Police Officer (P/T) (\$23.36 - \$32.68)
Property Maintenance Coordinator (\$60,834 - \$85,168)
Records Clerk (\$56,329 - \$78,860)

Public Works

Heavy Equipment Operator (\$66,788 - \$93,503)
Public Works Director (\$121,913 - \$170,678)
Public Works Foreman (\$88,894 - \$124,452)

<u>KEY</u>
(P/T) Part-time
(S) Seasonal