

**BOARD OF TRUSTEES SPECIAL BOARD MEETING
TUESDAY, NOVEMBER 23, 2021
6:00 P.M.
AGENDA NO. 2021-11-03**

I HEREBY CALL AND GIVE NOTICE THAT A SPECIAL MEETING OF THE BOARD OF TRUSTEES OF THE VILLAGE OF GLENWOOD WILL BE HELD ON TUESDAY, NOVEMBER 23, 2021, AT 7:00 P.M. AT THE VILLAGE HALL LOCATED AT ONE ASSELBORN WAY, GLENWOOD, ILLINOIS 60425. THE AGENDA FOR THE SPECIAL BOARD MEETING IS BELOW:

CALL TO ORDER BY

Mayor Ronald J. Gardiner

PLEDGE OF ALLEGIANCE

ROLL CALL BY CLERK

Sandra M. Washington

Consideration of and possible actions on any requests for remote participation in the meeting.

OPEN TO PUBLIC

1. Appointments
2. Approval of 2021-2022 Budget
3. Approval of Request for Executive Closed Session under Section 2 (c) (1) Personnel with action to be taken and reason to reconvene at the end of the meeting.

ADJOURNMENT

Sincerely,

Ronald J. Gardiner (CW)

Ronald J. Gardiner
Village President

Posted and distributed 11/19/21.

Village of Glenwood
 Revenue & Expenditures Summary
 For Budget Year 2021-2022

11/19/2021

General Fund

Working Budget

PRELIMINARY

	2019		2020		2021		2020-2021		2021-2022		Budget	
	Audited	Audited	Audited	As of 04/30/21 Unaudited	Budget	Budget	Budget	Variance	Budget	Budget	Variance	
Revenues												
Property Taxes	\$ 4,290,746	\$ 4,110,085	\$ 4,138,913		\$ 4,833,016	\$ 4,816,643	\$ (16,373)					
Other Taxes	779,394	817,472	666,260		878,500	778,500	\$ (100,000)					
Intergovernmental	2,300,235	2,608,294	2,902,079		2,452,200	2,696,900	\$ 244,700					
Licenses, permits and fees	633,962	476,441	545,021		612,600	677,800	\$ 65,200					
Fines, Forfeitures and Reimbursements	171,793	112,377	94,867		195,000	245,000	\$ 50,000					
Interest	35,989	37,611	2,818		47,000	3,500	\$ (43,500)					
Charges for Services	849,196	859,261	852,766		844,600	940,650	\$ 96,050					
Miscellaneous	432,266	490,632	464,424		497,876	639,396	\$ 141,520					
Total Revenues	\$ 9,493,581	\$ 9,512,173	\$ 9,667,148		\$ 10,360,792	\$ 10,798,389	\$ 437,597					
Expenditures												
General Administration	2,413,325	2,608,716	2,553,012		2,571,853	2,783,897	\$ 212,044					
Public Works	670,581	775,717	703,850		1,098,070	945,000	\$ (153,070)					
Parks Program	55,131	21,009	21,009		160,250	134,500	\$ (25,750)					
Police	4,249,520	4,277,839	4,555,846		4,950,159	5,160,711	\$ 210,552					
Fire	1,485,700	1,498,168	1,352,952		1,529,572	1,598,281	\$ 68,709					
E.S.D.A.	3,598	4,135	2,833		13,500	2,800	\$ (10,700)					
Senior Center	66,540	70,528	58,159		85,132	56,930	\$ (28,202)					
Total Expenditures	\$ 8,944,395	\$ 9,256,112	\$ 9,247,661		\$ 10,408,536	\$ 10,682,119	\$ 273,583					
Change in Net Position	\$ 549,186	\$ 256,061	\$ 419,487		(47,744)	116,270	\$ 164,014					

As part of the American Rescue Plan Act (ARPA), the Village of Glenwood is eligible to receive \$1,184,753.79 from the Coronavirus Local Fiscal Recovery Fund allotment for Non-entitlement units of local government (NEUs)

The first payment was deposited into account #130001700 on September 8, 2021 in the amount of \$592,376.89

The second payment will be received approximately 12 months after , subject to distribution by the Treasury.

Village of Glenwood
 Program Budget
 Fund 01 General Corporate Fund
 Department - 100 - Administration
 For Budget Year 2021-2022

PRELIMINARY/ORIGINAL

Account Description	Account Number	2019	2020	2021	2020-2021	2021-2022	Budget	Variance	% change
		Audited	Audited 04/30/20	Unaudited 04/30/21	Budget	Budget	Budget		
Property Taxes									
Property Taxes	8100	\$ 2,810,042	\$ 2,591,152	\$ 2,493,212	\$ 3,182,569	\$ 2,985,000	\$ (197,569)		-6.21%
Property Taxes - Road and Bridge	8103	26,425	30,147	28,900	35,000	35,000	\$ -		0.00%
Property Taxes - Police	8101	941,440	1,114,160	1,057,840	1,057,840	1,199,429	\$ 141,589		13.38%
Property Taxes - Fire	8102	169,763	238,062	205,108	205,107	250,714	\$ 45,607		22.24%
FICA Reimbursement	8107	221,172	117,075	287,079	285,400	278,300	\$ (7,100)		-2.49%
IMRF Reimbursement	8105	123,904	19,489	66,774	67,100	68,200	\$ 1,100		1.64%
Total Property Taxes		\$ 4,290,746	\$ 4,110,085	\$ 4,138,913	\$ 4,833,016	\$ 4,816,643	\$ (16,373)		-0.34%
Other Taxes									
Utility Tax	8425	\$ 375,954	\$ 369,110	\$ 331,425	\$ 400,000	\$ 400,000	\$ -		0.00%
Municipal Auto Rental Tax	8426	13,343	17,790	15,663	20,000	20,000	\$ -		0.00%
Real Estate Transfer Tax	8450	109,576	136,837	114,921	150,000	150,000	\$ -		0.00%
Local Fuel Tax (streets only)	8452	272,771	288,586	198,076	300,000	200,000	\$ (100,000)		-33.33%
Tax Exempt Stamp	8451	7,750	5,150	6,175	8,500	8,500	\$ -		0.00%
Total Other Taxes		\$ 779,394	\$ 817,472	\$ 666,260	\$ 878,500	\$ 778,500	\$ (100,000)		-11.38%
Intergovernmental									
Sales Tax	8400	449,194	533,302	474,908	\$ 530,000	\$ 530,000	\$ -		0.00%
1% Home Rule Sales Tax	8401	351,548	393,742	335,301	365,000	365,000	\$ -		0.00%
Local Government Distributive Fund (LGDF)	8430	942,538	972,099	1,028,182	955,000	993,000	38,000		3.98%
State Use Tax	8431	228,671	320,568	400,999	300,000	382,000	82,000		27.33%
Video Gaming Tax	8432	106,807	86,797	62,276	108,000	125,000	17,000		15.74%
Cannabis tax	8433	-	2,218	7,331	1,200	6,300	5,100		425.00%
Charitable Gaming Tax	8299	-	-	514	-	600	600		100.00%
Revenue Sharing Receipts	8440	50,166	70,519	-	-	-	-		0.00%
Personal Property Replacement Tax	8445	36,036	43,929	41,420	28,000	45,000	17,000		60.71%
Excise Tax (Telecommunication Tax)	8927	135,275	149,153	136,474	165,000	148,000	\$ (17,000)		-10.30%
Cook County CARES Grant	8945	-	-	397,174	-	-	-		0.00%
Grants	8950	-	35,967	17,500	-	102,000	102,000		0.00%
Total Intergovernmental		\$ 2,300,235	\$ 2,608,294	\$ 2,902,079	\$ 2,452,200	\$ 2,696,900	\$ 244,700		9.98%

Account Description	Account Number	2019		2020		2021		2020-2021		2021-2022		Budget	Variance	% change
		Audited	Audited	Audited	04/30/21	Unaudited	Budget	Budget	Budget	Budget				

Licenses, Permits and Fees														
Zoning Board/Hearing Apps	8209	350	-	-	-	100	\$	100	\$	300	\$	200	200.00%	
Building & Electrical Permits	8210	214,247	111,833	140,437	125,000	150,000		150,000		140,000	\$	15,000	12.00%	
Cable TV Revenue	8211	140,803	143,323	141,760	145,000	10,500		10,500		12,000	\$	1,500	14.29%	
Landlord Crime Free Housing Prevention	8212	10,050	6,550	5,775	10,500	-		-		41,000	\$	41,000	100.00%	
Video Gaming Licensing	8215	-	-	-	-	-		-		45,000	\$	45,000	12.50%	
Business Licenses	8220	36,803	26,412	49,849	40,000	1,000		1,000		175,000	\$	-	0.00%	
Vehicle Stickers	8230	178,428	150,342	147,773	175,000	626		626		1,000	\$	-	0.00%	
Animal Licenses	8240	1,004	626	1,088	1,000	600		600		12,500	\$	1,500	13.64%	
Vacant Property Registration	8303	11,400	7,400	600	11,000	60,000		60,000		60,000	\$	-	0.00%	
ProChamps	8304	-	-	26,752	-	-		-		1,000	\$	1,000	100.00%	
Grass Cutting Fees	8312	-	-	2,510	-	-		-		30,000	\$	(6,000)	-16.67%	
Towed Vehicle Administration Fee	8314	33,250	23,495	20,500	36,000	2,000		2,000		8,000	\$	1,000	12.50%	
Health Inspection Fees	8610	-	-	405	2,000	7,572		7,572		677,800	\$	65,200	10.64%	
Yard Waste Stickers	8955	7,627	6,460	7,572	7,000	545,021		545,021		612,600	\$	612,600	100.00%	
Total Licenses, Permits and Fees		\$ 633,962	\$ 476,441	\$ 545,021	\$ 612,600	\$ 612,600		\$ 612,600		\$ 677,800	\$	\$ 65,200	10.64%	

Fines, Forfeitures and Reimbursements														
State of IL Police Fines	8298	38,137	24,650	32,697	40,000	40,000		40,000		40,000	\$	-	0.00%	
Vehicle Sticker Penalty Program	8945	-	-	8945	-	-		-		50,000	\$	-	-21.43%	
Police Fines	8300	48,570	35,277	43,104	70,000	85,000		85,000		55,000	\$	(15,000)	17.65%	
Building Code Fines	8301	85,086	52,450	19,066	85,000	195,000		195,000		245,000	\$	-	0.00%	
Total Fines, Forfeitures and Reimbursements		\$ 171,793	\$ 112,377	\$ 94,867	\$ 195,000	\$ 195,000		\$ 195,000		\$ 245,000	\$	\$ -	0.00%	

Interest Income	8810	\$ 35,989	\$ 37,611	\$ 2,818	\$ 47,000	\$ 47,000		\$ 47,000		\$ 3,500	\$	\$ (43,500)	-92.55%
------------------------	------	-----------	-----------	----------	-----------	-----------	--	-----------	--	----------	----	-------------	---------

Charges for Services														
Fire Protection Fees	8600	5,300	5,750	5,750	5,700	5,700		5,700		7,500	\$	1,800	31.58%	
Ambulance Reimbursement fees	8911	88,522	42,633	114,825	60,000	60,000		60,000		140,000	\$	80,000	133.33%	
EMS Financial Assistance	8812	133,332	66,667	-	-	-		-		-	\$	-	0.00%	
Police Report Fees	8913	1,770	1,655	1,175	1,500	1,500		1,500		1,500	\$	-	0.00%	
Fire Recovery Fees	8914	13,857	11,392	2,240	15,000	15,000		15,000		15,000	\$	-	0.00%	
Returned Check Charge	8919	80	300	60	100	100		100		-	\$	(100)	-100.00%	
Cell Tower Rental	8928	113,822	116,640	116,442	120,000	120,000		120,000		120,000	\$	-	0.00%	
Park Program Events	8930	-	1,000	-	-	-		-		950	\$	-	0.00%	
CPR Training Class Fee	8943	-	50	-	-	-		-		500	\$	-	0.00%	
Senior Center Programs	8981	2,470	1,800	150	1,800	1,800		1,800		500	\$	(1,300)	-72.22%	
Homeowd Disposal Transfer In	8985	489,521	610,853	610,180	640,000	640,000		640,000		652,800	\$	12,800	2.00%	
Taxi Voucher Program Fees	8987	522	522	1,944	500	500		500		1,900	\$	1,400	280.00%	
Total Charges for Services		\$ 849,196	\$ 859,261	\$ 852,766	\$ 844,600	\$ 844,600		\$ 844,600		\$ 940,650	\$	\$ 94,600	11.20%	

Miscellaneous														
Facility Rent	8740	29,921	26,954	-	35,000	35,000		35,000		25,000	\$	(10,000)	-28.57%	

	Account Description	Account Number	2019	2020	2021	2020-2021	2021-2022	Budget	Variance	% change
			Audited	Audited 04/30/20	04/30/21 Unaudited	Budget	Budget			
Reimburse for Vehicle Repairs	Estimate on cost associated with Gas situation	8946					\$ 95,000			
Mc2 Civic Contribution	Monthly civic contribution for aggregation program until 2023	8944	-	-	26,667	-	39,000	\$ 39,000	\$ 39,000	100.00%
Proceeds Sale of Surplus Property	sale of vehicles	8821	-	-	3,549	-	-	\$ -	\$ -	100.00%
A Plus Towing Rent	Monthly rent	8967	6,000	5,500	4,000	6,000	6,000	\$ 6,000	\$ -	0.00%
Nalco Lease Agreement	Monthly rent	8971	322,863	349,009	337,231	341,376	367,896	\$ 367,896	\$ 26,520	7.77%
Railroad Property Rental	Annual Fee received from Gabes for parking lot	8976	6,461	3,377	3,478	3,500	3,500	\$ 3,500	\$ -	100.00%
Tipping Fee	Annexation of Glenwood Thornton Rd area	8900	53,452	77,442	32,052	92,000	75,000	\$ 75,000	\$ (17,000)	100.00%
Safety Grant Workers Comp	Safety grant received based on Workers Comp Claims	8953	11,501	15,837	17,545	18,000	18,000	\$ 18,000	\$ -	400.00%
Miscellaneous	All other miscellaneous funds received	8980	2,068	12,513	39,992	2,000	10,000	\$ 10,000	\$ 8,000	9.34%
Total Miscellaneous			\$ 432,266	\$ 490,632	\$ 464,424	\$ 497,876	\$ 639,396	\$ 639,396	\$ 46,520	
Total Corporate Revenue			\$ 9,493,581	\$ 9,512,173	\$ 9,667,148	\$ 10,360,792	\$ 10,798,389	\$ 10,798,389	\$ 291,147	2.81%

Village of Glenwood
Program Budget
For Budget Year 2021-2022

Fund 01 General Corporate Fund
Department - 100 - Administration

PRELIMINARY

	Account Number	2019		2020		2021		2020-2021		2021-2022		Budget		% change Budget to Budget
		Audited	Audited	Audited	4/30/2020	04/30/21	Unaudited	Budget	Budget	Budget	Variance			

Mayor	9001	23,500	23,574	22,539	23,500		\$ 23,500						0%
Treasurer	9002	5,417	10,417	13,000	12,000		12,000						0%
Trustees	9003	43,250	44,166	51,666	48,000		50,000				2,000		4%
Village Clerk	9004	10,833	9,167	10,833	10,000		10,000						0%
Village Administrator	9006	5,077	113,045	112,126	114,443		124,742				10,299		9%
Economic Development Coordinator	9007	27,154	12,000	11,538	12,000		12,000						0%
Dept. Supervisor / Admin	9010	89,827	91,718	91,105	91,032		94,855				3,823		4%
Full Time Employees	9011	145,588	144,221	116,781	135,000		110,000				(25,000)		-19%
Part Time Employees	9012	40,890	47,777	46,560	52,000		45,000				(7,000)		-13%
Contract Services	9020	9,978	13,709	12,208	11,000		12,500				1,500		14%
Liquor Commissioner	9037	1,500	1,500	1,500	1,500		1,500						0%
Employers FICA	9040	25,971	33,695	35,130	32,500		31,000				(1,500)		-5%
Employers IMRF	9041	18,236	21,009	27,561	29,000		29,000						0%
Office Supplies	9111	8,784	10,643	9,079	7,500		8,000				500		7%
Data Processing	9112	14,563	17,380	15,826	17,000		18,000				1,000		6%
Copy Machine Expense	9113	10,034	8,985	10,406	9,600		11,000						0%
Postage	9114	6,457	6,680	12,617	7,000		15,000				8,000		114%
Employee Appreciation	9118	5,595	3,856	795	6,500		3,000				(3,500)		-54%
Telephone	9120	3,031	5,223	4,814	4,600		5,000				400		9%
Legal Notices	9131	1,748	891	882	1,500		1,000				(500)		-33%
News Letter	9132												
Code of Ordinances Expense	9133	3,400	4,435	4,945	10,000		10,000						
Dues Subscriptions Memberships	9140	4,906	2,455	4,949	5,000		5,000						0%
Legal Services	9151	164,133	135,079	126,942	110,000		110,000						0%
Accounting Services	9152	75,310	60,000	28,640	85,000		90,000				5,000		6%
E-Com Annual Expense	9155	162,867	96,396	59,411	102,000		95,000				(7,000)		-7%
Group Insurance and Hospital	9160	51,194	77,306	53,170	76,000		52,000				(24,000)		-32%
Workers Comp Insurance	9170		790		1,500		1,500						0%
Liability Insurance	9171	462,625	409,668	450,832	400,000		430,000				30,000		8%
Utility Consulting	9178	1,223	2,357	2,754	2,600		3,000				400		100%
Board Member Training	9179	1,860	2,185		2,500		2,500						0%
Utilities	9180	3,839	3,658	3,368	4,500		5,000				500		11%
Personnel Training	9181	144	3,643	193	2,500		2,500						0%

	Account Number	2019		2020		2021		2020-2021		2021-2022		Budget	
		Audited	Audited	Audited	4/30/2020	Unaudited	04/30/21	Budget	Budget	Budget	Variance	% change	Budget to budget
Travel Lodging Meals	9182	12,834	10,240	490	12,500	17,500	-	0%					
Donations/Memorials	9187	12,545	8,441	909	12,000	13,000	1,000	8%					
Police and Fire Commission	9189	6,863	11,329	9,779	9,500	10,000	500	5%					
Yard Waste Stickers	9250	4,920	4,920	3,875	5,000	5,000	-	0%					
Vehicle Stickers	9540	6,493	9,731	8,199	8,500	9,500	1,000	12%					
Economic Incentive Agreements	9629	28,805	17,922	14,539	20,000	18,000	(2,000)	-10%					
Computer Programs/Equipment	9634	116,782	122,758	203,807	49,000	150,000	101,000	206%					
Railroad Property Rental	9664	-	3,377	3,478	3,478	3,500	22	1%					
Purchase of Vehicles	9684	-	-	-	-	45,000	45,000	0%					
Engineering Services	9685	-	12,072	4,697	-	-	-	0%					
Bank Charges	9710	6,045	12,651	20,875	13,000	21,000	8,000	62%					
Transfer out	9841	168,469	348,669	350,000	350,000	400,000	50,000	100%					
Homewood Disposal	9888	606,221	615,589	576,342	640,000	652,800	12,800	2%					
Miscellaneous	9891	3,948	1,678	3,835	5,000	5,000	-	0%					
Total Administration Expenditures		2,413,325	2,608,716	2,553,012	\$ 2,571,853	\$ 2,783,897	\$ 210,644	8%					

Village of Glenwood
Program Budget
For Budget Year 2021-2022

Fund 01 General Corporate Fund
Department - 300 - Public Works
PRELIMINARY

	Account Number	2019 Audited	2020 Audited 04/30/20	2021 Unaudited 04/30/21	2020-2021		2021-2022		Budget Variance	% Change
					Budget	Budget	Budget	Budget		
Department Supervisor	9010	\$ 25,089	\$ 12,600	\$ 13,812	\$ 29,750	\$ 31,200	\$ 1,450	\$ 1,450	5%	
Deputy Director		\$ -	\$ -	\$ -	\$ -	\$ 25,200	\$ 25,200	\$ 25,200	0%	
Full Time Employees	9011	185,933	191,901	191,341	177,611	154,800	\$ (22,811)	\$ (22,811)	-13%	
Overtime	9014	23,663	18,369	24,671	20,000	25,000	\$ 5,000	\$ 5,000	25%	
Contract Services	9020	50,838	45,354	55,634	55,000	55,000	\$ -	\$ -	0%	
Lawn Care Services	9021	55,978	52,931	47,999	65,000	65,000	\$ -	\$ -	0%	
Employers FICA	9040	15,808	14,689	19,427	15,500	15,500	\$ -	\$ -	0%	
Employers IMRF	9041	15,222	12,020	16,723	14,600	15,000	\$ 400	\$ 400	3%	
Printing and Advertising	9109	-	265	273	500	500	\$ -	\$ -	0%	
Office Supplies	9111	-	534	639	500	500	\$ -	\$ -	0%	
Cleaning Supplies	9115	4,780	5,898	3,106	7,500	7,000	\$ (500)	\$ (500)	-7%	
Telephone	9120	7,757	6,596	6,318	11,500	7,000	\$ (4,500)	\$ (4,500)	-39%	
Group Insurance and Hospital	9160	51,303	51,691	50,191	82,500	48,000	\$ (34,500)	\$ (34,500)	-42%	
Workers Comp Insurance	9170	(1,957)	51,567	34,617	21,009	24,000	\$ 2,991	\$ 2,991	14%	
Utilities	9180	339	3,847	5,899	4,000	6,000	\$ 2,000	\$ 2,000	50%	
Personnel Training	9181	1,164	1,472	239	2,000	2,000	\$ -	\$ -	0%	
Travel Lodging meals	9182	953	670	482	1,500	1,000	\$ (500)	\$ (500)	-33%	
Physicals	9186	262	641	-	500	500	\$ -	\$ -	0%	
Uniforms	9200	-	4,779	934	2,500	2,500	\$ -	\$ -	0%	
Gas and Oil	9210	17,737	20,156	12,455	25,000	20,000	\$ (5,000)	\$ (5,000)	-20%	
Energy Street Lighting	9221	18,432	18,458	19,755	20,000	22,000	\$ 2,000	\$ 2,000	10%	
Signs for Traffic Control	9270	6,343	3,177	399	7,500	4,000	\$ (3,500)	\$ (3,500)	-47%	
Repair/Maint. Vehicles	9420	54,528	61,215	39,064	60,000	75,000	\$ 15,000	\$ 15,000	25%	
Street Lighting Maintenance	9422	6,735	8,234	18,577	10,000	18,000	\$ 8,000	\$ 8,000	80%	
Repair/Maintenance Traffic Signals	9424	13,450	13,388	19,259	15,000	15,000	\$ -	\$ -	0%	
Repair/Maint Gen Tools/Equip	9425	10,333	3,906	8,451	2,500	3,500	\$ 1,000	\$ 1,000	40%	
Repair/Maint Municipal Buildings	9430	35,794	41,074	33,665	40,000	35,000	\$ (5,000)	\$ (5,000)	-13%	
Maint Municipal Grounds	9441	10,584	22,968	14,310	30,000	30,000	\$ -	\$ -	0%	

Village of Glenwood
 Program Budget
 For Budget Year 2021-2022

Fund 01 General Corporate Fund
 Department - 300 - Public Works
 PRELIMINARY

	Account Number	2019		2020		2021		2020-2021		2021-2022		Budget	
		Audited	Audited	Audited	04/30/20	Unaudited	04/30/21	Budget	Budget	Variance	% Change		
Street Resurfacing (Local Fuel Tax)	9463	-	-	-	-	8,659	8,659	300,000	150,000	\$ (150,000)	-50%		
Purchase Gen'l Tools/ Equipment	9550	-	-	15,794	11,003	11,003	11,003	6,100	13,000	\$ 6,900	113%		
Purchase Personnel Equipment	9590	-	-	8,292	3,127	3,127	3,127	8,500	6,500	\$ (2,000)	-24%		
Flags	9602	180	180	288	1,763	1,763	1,763	1,500	1,800	\$ 300	100%		
Tree Trimming	9648	25,000	25,000	16,234	4,005	4,005	4,005	20,000	20,000	\$ -	0%		
HVAC Maintenance	9614	24,472	24,472	25,157	19,496	19,496	19,496	20,000	20,000	\$ -	0%		
Holiday Decorations	9617	604	604	2,709	-	-	-	3,000	3,000	\$ -	0%		
Computer Programs & Equipment	9634	1,537	1,537	1,581	1,192	1,192	1,192	5,000	3,000	\$ (2,000)	100%		
Purchase of Plow Blades				-	-	-	-	-	9,000	\$ 9,000	100%		
Engineering Services	9685	3,899	3,899	32,793	15,981	15,981	15,981	10,000	10,000	\$ -	0%		
Miscellaneous	9891	3,821	3,821	4,469	384	384	384	2,500	500	\$ (2,000)	-80%		
Total Public Works Expenditures		\$ 670,581	\$ 775,717	\$ 703,850	\$ 1,098,070	\$ 945,000	\$ 153,070			\$ (153,070)	-14%		

Village of Glenwood
 Program Budget
 For Budget Year 2021-2022

Fund 01 General Corporate Fund
 Department - 400 - Parks Program
 PRELIMINARY

	Account Number	2019		2020		2021		2020-2021		2021-2022		Budget	Variance	% Change
		Audited	Audited	Audited	4/30/21	Unaudited	Budget	Budget	Budget					
Utilities														
Park Program Expenses														
Corn ed/Nicor for buildings	9180	6,510	6,256	7,168	8,000					8,000	\$ -		0%	
Youth Holiday Programs/festivals	9280	3,660	3,337	773	8,000					5,000	\$ (3,000)		-38%	
Repair/Main Municipal Bldgs	9430	14,343	6,137	2,391	12,000					10,000	\$ (2,000)		-17%	
Maint Municipal Grounds	9441	18,868	18,888	12,546	20,000					20,000	\$ -		0%	
Fireworks	9625	11,750	11,946	-	11,750					16,000	\$ 4,250		36%	
Miscellaneous	9891	-	310	-	500					500	\$ -		0%	
Renovation of Parks	9900	-	-	-	100,000					75,000	\$ (25,000)		0%	
Total Parks Expenditures		\$ 55,131	\$ 46,874	\$ 22,878	\$ 160,250					\$ 134,500	\$ (25,750)		-16%	

Village of Glenwood
Program Budget
For Budget Year 2021-2022

Fund 01 General Corporate Fund
Department - 500 - Police Program

PRELIMINARY

	Account Number	2019 Audited	2020 Audited 04/30/20	2021 04/30/21 Unaudited	2020-2021 Budget	2021-2022 Budget	Budget Variance	% Change

Part Time Patrol Officers	9009	\$ 29,587	\$ 30,454	\$ 32,347	\$ 60,000	\$ 40,000	\$ (20,000)	-33%
Department Supervisor	9010	89,360	107,712	111,027	111,062	118,282	\$ 7,220	7%
Deputy chief	9100	-	-	-	-	106,000	\$ 106,000	0%
Full Time employees	9011	1,927,968	1,886,242	1,947,903	2,073,000	1,969,000	\$ (104,000)	-5.0%
Part Time Employees	9012	50,425	66,610	63,051	53,500	70,000	\$ 16,500	31%
Overtime Wages	9014	171,079	126,730	105,132	175,000	175,000	\$ -	0%
Holiday Pay	9015	63,795	69,675	72,630	65,800	75,000	\$ 9,200	14%
Retro Pay		-	-	122,689	92,000	-	\$ (92,000)	100%
Employers FICA	9040	154,968	155,697	179,894	172,000	166,500	\$ (5,500)	-3%
Employers IMRF	9041	23,541	4,266	13,048	13,000	13,000	\$ -	0%
Pension Contribution	9043	983,965	1,114,160	1,057,840	1,153,297	1,199,429	\$ 46,132	4%
Office Supplies	9111	9,327	5,736	5,304	7,500	9,000	\$ 1,500	20%
Postage	9114	2,205	1,416	1,048	2,000	2,500	\$ 500	25%
Telephone	9120	13,518	10,208	8,580	15,000	15,000	\$ -	0%
Dues Subscriptions/Memberships	9140	14,909	40,230	23,132	25,000	10,000	\$ (15,000)	-60%
Network 3 and ECOM Dues	9141	-	-	-	-	12,000	\$ -	100%
Legal Services	9151	14,526	10,780	14,655	15,000	15,000	\$ -	0%
Municipal Systems	9153	11,221	9,739	5,505	15,000	15,000	\$ -	0%
Group Insurance/Hospital	9160	326,793	332,048	327,536	360,000	360,000	\$ -	0%
Workers Comp Insurance	9170	63,855	67,845	61,149	70,000	80,000	\$ 10,000	14%
Utilities	9180	3,837	2,357	6,679	5,000	7,500	\$ 2,500	50%
Personnel Training	9181	7,735	10,002	10,250	20,000	15,000	\$ (5,000)	-25%
Travel Lodging Meals	9182	12,753	5,720	1,327	11,000	10,000	\$ (1,000)	-9%
Physicals	9186	-	339	-	1,000	1,000	\$ -	0%
Mental Health Screening	9188	-	-	-	-	5,000	\$ 5,000	0%
Uniforms	9200	31,883	31,018	33,450	40,000	40,000	\$ -	0%
Gas and Oil	9210	50,891	50,895	48,653	60,500	58,000	\$ (2,500)	-4%
Prisoner Food	9226	593	718	344	1,000	1,000	\$ -	0%
Grant Expense	9344	-	-	-	-	30,000	\$ 30,000	100%
Lexipol	9351	-	-	-	-	15,000	\$ 15,000	100%
Repair/Maint Communication	9410	16,048	10,804	4,624	25,000	20,000	\$ (5,000)	-20%
Repair/Maint Copy machine	9412	4,411	4,012	5,263	4,500	5,000	\$ 500	11%
Repair/Maint Vehicles	9420	38,092	46,803	46,140	45,000	60,000	\$ 15,000	33%
Repair/Maint Gen Tools/Equip	9425	7,447	1,985	375	6,000	5,000	\$ (1,000)	-17%

	Account Number	2019 Audited	2020 Audited 04/30/20	2021 04/30/21 Unaudited	2020-2021 Budget	2021-2022 Budget	Budget Variance	% Change
Repair/Maint. Municipal Bldgs.	9430	2,325	3,345	5,532	35,000	35,000	\$ -	0%
Radar Equipment	9501	35	-	-	1,500	1,500	\$ -	0%
Car Cameras	9502	-	-	-	7,000	20,000	\$ 13,000	0%
Evidence MGMT System	9503	-	-	-	2,500	2,500	\$ -	100%
Municipal Security Systems	9506	4,246	6,897	-	10,000	12,000	\$ 2,000	
In squad computers	9507	-	-	-	2,000	20,000	\$ 18,000	
Range Usage/Ammunition	9508	10,450	-	5,998	15,000	12,000	\$ (3,000)	-20%
Tow Fee Expense	9509	1,695	370	185	2,500	2,500	\$ -	0%
Purchase AXON Taser	9510	-	-	2,418	4,000	4,000	\$ -	0%
License Plate Reader	9511	4,039	-	-	4,000	4,000	\$ -	0%
Purchase /Gen Tools Equip	9550	-	1,005	2,087	4,500	4,500	\$ -	0%
Purchase of digital media	9558	-	30	398	1,500	1,500	\$ -	0%
Purchase-Personnel Equipment	9590	-	1,391	471	5,000	5,000	\$ -	0%
Purchase -Body Cameras	9559	31,890	-	-	6,000	30,000	\$ 24,000	0%
Purchase of Office Furniture	9612	-	-	-	10,000	10,000	\$ 10,000	0%
Community Policing	9600	620	1,234	418	3,000	5,500	\$ 2,500	83%
Vest Program	9601	-	-	19,820	24,000	2,000	\$ (22,000)	-92%
Computer Programs/Equipment	9634	64,419	55,705	77,085	65,000	65,000	\$ -	0%
Purchase of Vehicles	9684	-	-	81,684	45,000	185,000	\$ 140,000	100%
Communication Equipment	9688	-	-	48,773	10,000	10,000	\$ -	100%
Board Up Expense	9700	-	789	143	2,000	2,000	\$ -	0%
Bank Charges	9710	1,668	-	38	500	500	\$ -	0%
Miscellaneous	9891	3,401	2,873	1,221	3,000	3,000	\$ -	0%
Total Police Expenditures		\$ 4,249,520	\$ 4,277,839	\$ 4,555,846	\$ 4,950,159	\$ 5,160,711	\$ 198,552	4%

Village of Glenwood
 Program Budget
 For Budget Year 2021-2022

Fund 01 General Corporate Fund
 Department - 600 - Fire/Building
 PRELIMINARY/ORIGINAL

	Account Number	2019 Audited	2020 Audited 04/30/20	2021 04/30/2021 Unaudited	2020-2021 Budget	2021-2022 Budget	Budget Variance	% Change
Department Supervisor	9010	\$ 107,990	\$ 109,670	\$ 108,816	\$ 111,026	\$ 118,243	\$ 7,217	7%
Deputy Chief	9100	\$ -	\$ -	\$ -	\$ -	\$ 106,000	\$ 106,000	0%
Full Time employees	9011	266,464	219,409	174,838	259,646	184,000	\$ (75,646)	-29%
Full Time Fire/Building Inspector	9007	-	60,908	62,423	62,329	64,324	\$ 1,995	3%
Part Time Inspectors	9012	18,404	10,044	9,294	15,000	15,000	\$ -	0%
Secretarial Services	9013	33,663	36,963	28,386	48,000	54,000	\$ 6,000	13%
Overtime Wages	9014	1,409	5,945	4,947	5,000	6,000	\$ 1,000	20%
Paid-On-Call Fire personnel	9016	61,454	50,603	56,349	95,000	80,000	\$ (15,000)	-16%
Sleep in Pay	9018	96,917	95,298	95,568	96,000	-	\$ (96,000)	0%
Duty Shift Assignment	9019	144,394	138,971	159,501	120,000	225,000	\$ 105,000	88%
Vacation pay		-	22,367	-	-	-	\$ -	0%
Contract Services	9020	70,185	68,971	62,641	67,000	67,000	\$ -	0%
Employers FICA	9040	49,560	49,925	52,624	61,000	62,000	\$ 1,000	2%
Employers IMRF	9041	7,833	5,583	6,744	7,400	8,000	\$ 600	8%
Pension Contributions	9043	199,633	241,411	205,108	241,071	250,714	\$ 9,643	4%
Building Code Hearings	9105	10,784	8,966	8,259	12,000	11,000	\$ (1,000)	-8%
Planning and Zoning	9106	-	97	1,328	1,000	2,500	\$ 1,500	150%
Printing and Advertising	9109	2,989	2,092	89	2,000	1,000	\$ (1,000)	-50%
Office Supplies	9111	5,177	1,488	1,929	3,500	2,500	\$ (1,000)	-29%
Postage	9114	874	1,147	1,057	1,500	1,500	\$ -	0%
Food Service Inspections	9119	-	-	-	500	500	\$ -	0%
Telephone	9120	8,225	4,982	3,860	3,000	4,000	\$ 1,000	33%

	Account Number	2019 Audited	2020 Audited 04/30/20	2021 04/30/2021 Unaudited	2020-2021 Budget	2021-2022 Budget	Budget Variance	% Change
Dues Subscriptions/Memberships	9140	3,305	1,222	965	15,000	1,500	\$ (13,500)	-90%
Legal Services	9151	-	689	5,240	10,000	5,000	\$ (5,000)	-50%
Legal Fees Zoning	9154	18,930	3,034	1,442	2,000	2,000	\$ -	0%
Group Insurance/Hospital	9160	64,814	75,340	51,584	80,000	80,000	\$ -	0%
Workers Comp Insurance	9170	63,680	51,567	69,230	55,000	60,000	\$ 5,000	9%
Utilities	9180	1,736	5,009	757	6,500	5,000	\$ (1,500)	-23%
Personnel Training	9181	19,782	18,557	28,738	20,000	20,000	\$ -	0%
Travel Lodging Meals - Misc.	9182	2,314	682	469	1,500	1,000	\$ (500)	-33%
Public Education Programs	9185	34	662	-	1,000	1,500	\$ 500	50%
Physicals	9186	1,755	3,485	6,082	5,000	8,000	\$ 3,000	60%
Uniforms	9200	5,251	4,653	3,910	7,500	6,000	\$ (1,500)	-20%
Gas and Oil	9210	30,771	30,163	27,067	5,000	25,000	\$ 20,000	400%
Station Supplies	9290	449	2,021	535	3,000	2,500	\$ (500)	-17%
Fire Department Grant Expense	9372	-	1,950	-	-	10,000	\$ 10,000	#DIV/0!
Repair/Main Vehicles	9420	70,762	59,895	45,839	30,000	45,000	\$ 15,000	50%
MABAS Expense	9423	9,108	7,602	9,048	7,000	7,500	\$ 500	7%
Repair/Main Gen Tools/Equip	9425	18,363	17,832	12,874	8,500	10,000	\$ 1,500	18%
Maintenance Station 1	9431	11,596	16,922	4,380	8,000	5,000	\$ (3,000)	-38%
Maintenance Station 2	9432	3,576	7,783	14,809	8,000	5,000	\$ (3,000)	-38%
Copy Machine	9604	728	508	1,283	600	1,000	\$ 400	67%
Grass Cutting Vacant Homes	9632	39,878	9,183	7,762	15,000	7,000	\$ (8,000)	-53%
Computer Programs Equip	9634	29,573	37,181	13,276	20,000	20,000	\$ -	0%
Communications Equipment	9688	-	3,537	223	7,000	5,000	\$ (2,000)	-29%
Miscellaneous	9891	3,340	3,851	3,678	2,000	2,000	\$ -	0%
Total Fire/Building Expenditures		\$ 1,485,700	\$ 1,498,168	\$ 1,352,952	\$ 1,529,572	\$ 1,598,281	\$ 68,709	4%

Village of Glenwood
 Program Budget
 For Budget Year 2021-2022

Fund 01 General Corporate Fund
 Department - 700 - E.S.D.A
 PRELIMINARY/ORIG
 INAL

	Account Number	2019 Audited	2020 Audited 04/30/20	2021 04/30/21 Unaudited	2020-2021 Budget	2021-2022 Budget	Budget Variance	%change
Dept. Supervisor	9010	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	0%
Part Time Employees	9012	-	-	-	6,500	(6,500)	(6,500)	-100%
Employers FICA	9040	-	-	-	500	(500)	(500)	-100%
Uniforms	9200	153	-	-	500	(500)	(500)	-100%
Communications	9410	3,427	3,500	-	4,000	(3,700)	(3,700)	0%
Miscellaneous	9891	18	635	2,833	1,000	500	500	0%
Total ESDA Expenditures		\$ 3,598	\$ 4,135	\$ 2,833	\$ 13,500	\$ 2,800	\$ (10,700)	-79%

Village of Glenwood
 Program Budget
 For Budget Year 2021-2022

Fund 01 General Corporate Fund
 Department - 800 - Senior Center

PRELIMINARY/ORIGINAL

Description	Account Number	2019	2020	2021	2020-2021	2021-2022	Budget	Variance	% Change
		Audited	Audited 4/30/2020	Unaudited 04/30/21	Budget	Budget			
Directors Salary	9010	\$ 38,525	\$ 40,531	\$ 40,214	\$ 41,032	\$ 28,230	\$ (12,802)	-31%	
Part Time Employees	9012	8,834	8,015	-	9,900	5,000	\$ (4,900)	-49%	
Employers FICA	9040	3,344	3,371	3,028	3,900	3,300	\$ (600)	-15%	
Employers IMRF	9041	2,534	2,166	3,063	3,100	3,200	\$ 100	3%	
Office Supplies	9111	419	478	-	500	500	\$ -	0%	
Telephone/Int	9120	1,690	1,297	499	1,500	1,500	\$ -	0%	
Group Insurance/Hospital	9160	7,066	8,031	6,498	6,700	6,700	\$ -	0%	
Utilities	9180	1,729	2,024	1,323	3,500	3,500	\$ -	0%	
Repair/Maint Buildings	9430	-	20	-	10,000	-	\$ (10,000)	-100%	
Special Events	9442	1,601	3,488	-	3,500	3,500	\$ -	0%	
Taxi Voucher Program	9611	772	923	3,534	1,000	1,000	\$ -	0%	
Miscellaneous	9891	26	184	-	500	500	\$ -	0%	
Total Senior Center Expenditures		\$ 66,540	\$ 70,528	\$ 58,159	\$ 85,132	\$ 56,930	\$ (28,202)	-33%	

Village of Glenwood
 Program Budget
 For Budget Year 2021-2022

Fund 03 Motor Fuel Fund Tax Fund
 Department - 310 - Motor Fuel

Revenue	Account Number	2019		2020		2021		2020-2021		2021-2022		Budget	Variance	% change
		Audited	Audited	Audited	Audited	Unaudited	Budget	Budget	Budget	Budget				
Motor Fuel Tax Receipts	8420	\$ 227,675	\$ 219,765	\$ 204,433	\$ 250,000			\$ 200,000	\$ (50,000)					-20%
MFT Transport Renewal Fund	8421	\$ -	\$ 111,206	\$ 113,748	\$ -			\$ 125,000	\$ -					0%
Interest Income	8810	13,204	4,829	562	5,000			600	(4,400)					-88%
Rebuild Illinois	8924	-	98,515	197,031	-			-	-					0%
Miscellaneous	8980	-	38,000	-	-			-	-					0%
Total Revenue		\$ 240,879	\$ 472,315	\$ 515,774	\$ 255,000			\$ 325,600	\$ (54,400)					-21%
Highway & Streets Expenses														
Street Sweeping	9240	\$ 26,642	\$ 26,460	\$ 26,948	\$ 35,000			\$ 35,000	\$ -					0%
Road Salt	9260	48,323	55,812	62,565	75,000			75,000	-					0%
Street Lighting Maintenance	9422	-	20	5,238	15,000			15,000	-					0%
Streets/Sidewalks/Roadways	9460	374,182	34,739	67,176	200,000			200,000	-					0%
Engineering Services	9685	59,905	39,766	4,550	15,000			15,000	-					0%
Transfer Out for bond exp	9841	100,000	100,000	100,000	100,000			100,000	-					0%
Total Motor Fuel Expenditures		\$ 609,052	\$ 256,797	\$ 266,477	\$ 440,000			\$ 440,000	\$ -					0%
Change in Net Position		\$ (368,173)	\$ 215,518	\$ 249,297	\$ (185,000)			\$ (114,400)	\$ (54,400)					29%

* additional funds will come from the cash balance of MFT
 Current MFT Balance \$1,100,000

Village of Glenwood
 Program Budget
 For Budget Year 2021-2022

Fund 06 Storm Water
 Department - 610- Storm Water

Revenue	Description	Account Number	2019 Audited 04/30/20	2021 04/30/21 Unaudited	2020-2021 Budget	2021-2022 Budget	Budget Variance	% change
Storm Sewer	invoiced on water bills	8925	173,564	135,564	140,000	140,000	\$ -	0%
Miscellaneous	any misc fees, charges, etc	8980	-	-	-	-	\$ -	0%
Total Revenue			\$ 173,564	\$ 135,564	\$ 140,000	\$ 140,000	\$ -	0%
Storm Water Expenses								
Repair/Maint Storm Sewer	clean/televise 1/2 town	9421	\$ 292,784	\$ 1,249	\$ 350,000	\$ 350,000	\$ -	0%
Contract Services	illinois Epa	9020	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0%
Engineering Services	Engineering services if needed	9685	26,915	980	50,000	10,000	\$ (40,000)	-80%
Total Motor Fuel Expenditures			\$ 319,452	\$ 3,229	\$ 400,000	\$ 361,000	\$ (39,000)	-10%
Change in Net Position			\$ (173,570)	\$ 132,335	\$ (260,000)	\$ (221,000)	\$ 39,000	-15%

Village of Glenwood
 Program Budget
 For Budget Year 2021-2022

Fund 10 Sewer & Water Fund
 Department - 110 - Sewer & Water

Revenue	Account Number	2019 Audited	2020 Audited	2021 Unaudited	2020-2021 Budget	2021-2022 Budget	Variance	% change
IMRF Reimbursement	8105	\$ 25,428	\$ 9,103	\$ 31,057	\$ 32,000	\$ 32,000	\$ -	0%
FICA Reimbursement	8107	36,759	12,487	30,463	29,000	29,000	-	0%
Interest Income	8810	33,544	30,100	3,266	31,000	31,000	-	0%
Water Usage	8915	2,944,356	2,752,882	2,729,351	2,850,000	2,850,000	-	0%
Returned Check Charge	8919	380	360	1,080	500	500	-	0%
Penalties	8921	133,745	114,804	26,627	100,000	100,000	-	0%
S & W Maintenance Fund	8923	406,443	391,919	422,974	400,000	400,000	-	0%
Meter Sales	8940	7,630	7,020	200	4,000	4,000	-	0%
S W Administrative Fee	8941	31,978	32,208	32,291	32,000	32,000	-	0%
Miscellaneous	8980	2,076	743	2,045	2,500	2,500	-	0%
Total Sewer & Water Revenue		\$ 3,622,339	\$ 3,351,626	\$ 3,279,354	\$ 3,481,000	\$ 3,481,000	\$ -	0%
General Expenses								
Dept. Supervisor	9010	\$ 46,594	\$ 23,400	\$ 28,058	\$ 58,500	\$ 58,500	\$ -	0%
Deputy Director					\$ -	\$ 46,800	\$ 46,800	0%
Full Time Employees	9011	344,868	353,007	355,114	388,000	297,200	\$ (90,800)	-23%
Overtime	9014	43,436	32,429	45,651	45,000	50,000	\$ 5,000	11%
Contract Services	9020	116,982	31,963	24,091	110,000	75,000	\$ (35,000)	-32%
Lawn Care Services	9021	13,995	18,807	12,000	20,000	25,000	\$ 5,000	25%
Employers FICA	9040	28,930	26,505	30,463	32,000	30,000	\$ (2,000)	-6%
Employers IMRF	9041	36,993	22,324	31,057	22,000	28,000	\$ 6,000	27%
Printing and Advertising	9109	2,651	1,316	1,207	3,500	3,500	\$ -	0%
Office Supplies	9111	879	2,293	2,586	2,000	2,000	\$ -	0%
Postage	9114	6,789	8,472	6,487	9,500	9,500	\$ -	0%
Telephone	9120	2,746	3,316	3,065	5,000	5,000	\$ -	0%
Water Sewer/Scada Maintenance	9121	-	3,291	380	5,000	2,000	\$ (3,000)	100%
Dues Subscriptions Memberships	9140	545	920	350	1,500	1,500	\$ -	0%
Legal Services	9151	2,243	4,631	3,608	2,000	2,000	\$ -	0%
Group Insurance and Hospital	9160	91,695	78,845	63,437	112,000	90,000	\$ (22,000)	-20%
Workmen's Comp Insurance	9170	65,284	35,294	38,022	45,000	50,000	\$ 5,000	11%
Utilities	9180	12,861	15,658	8,385	13,000	13,000	\$ -	0%
Personnel Training	9181	180	931	397	2,000	2,000	\$ -	0%
Travel Lodging meals	9182	518	316	1,114	1,500	1,500	\$ -	0%
Public Education Programs	9185	1,169	-	-	2,500	2,500	\$ -	0%
Physicals	9186	100	-	-	500	500	\$ -	0%
Gas and Oil	9210	14,176	10,527	13,576	20,000	25,000	\$ 5,000	25%
Energy for Pumping	9223	54,204	57,577	45,331	50,000	60,000	\$ 10,000	20%
Chemicals	9225	23,908	12,392	13,208	20,000	20,000	\$ -	0%

Revenue	Account Number	2019	2020	2021	2020-2021	2021-2022	Budget		Variance	% change
							Audited	Unaudited		
		Audited	Audited	04/30/21						
			4/30/2020	Unaudited						
Repair/Maint Water System	9411	183,922	51,722	120,134	200,000	200,000	\$	-	0%	
Samples/ Hydrant Repair/ Black Dirt/ Stone for Water Main Breaks		35,739	18,919	30,555	75,000	75,000	\$	(25,000)	-33%	
Repair/Maint Vehicles	9420						\$			
Vehicle Maintenance		1,286	414	1,139	2,000	2,000	\$	-	0%	
Repair/Maint Gen Tools/Equip	9430						\$			
Drill Bits/ Refill cylinder tanks/ grinding metal		4,872	155,368	5,210	200,000	200,000	\$	-	0%	
Repair/Maint Municipal Buildings							\$			
Floor pads & patch/leaky/pest control/new roof at Loma/ w/p station 2 work							\$			
Maint Municipal Grounds	9441						\$			
Soil replacement from water main breaks/supplies needed for ground such as broom & dust pan/ chemicals.		130,674	50,378	48,645	70,000	70,000	\$	-	0%	
Repair/Maint Sewer System	9450						\$			
Main breaks/all other ground maintenance		53,938	91,054	70,906	150,000	150,000	\$	-	0%	
Purchase Gen'l Tools/ Equipment	9550						\$			
Tools that need to be repaired for use of main breaks/water hydrant repairs.		6,294	18,152	3,333	3,500	3,500	\$	-	0%	
Purchase Personnel Equipment	9590						\$			
Mosquito repellent badge/gloves/safety glasses/boots		4,736	4,032	492	5,000	5,000	\$	-	0%	
Water Purchases/Chicago Heights	9608						\$			
Water supply charges for Glenwood		1,261,846	1,308,036	1,071,389	1,350,000	1,350,000	\$	-	0%	
Comp Programs/Equipment	9634						\$			
Comp Equip/illing		41,158	42,649	5,525	50,000	50,000	\$	-	0%	
Water Meter Program	9637						\$			
Changing of water meters		74,549	44,536	38,152	75,000	75,000	\$	-	0%	
Engineering Services	9685						\$			
Any water related engineering services		251,655	63,577	61,285	70,000	70,000	\$	-	0%	
SSWWA contract							\$			
SSWAA		-	-	31,325	32,000	32,000	\$	-	0%	
Interest Expense IEPA Loan	9832						\$			
SW portion of Iepa loan interest exp		35,038	35,038	35,038	35,038	35,038	\$	-	0%	
Transfer Out	9841						\$			
SW portion of 2010 Bond Payment Fund		200,000	200,000	200,000	200,000	200,000	\$	-	0%	
Miscellaneous	9891						\$			
All other miscellaneous expense		38	384	466	2,500	2,500	\$	-	0%	
Total Sewer & Water Expenditures		\$ 3,197,392	\$ 2,826,474	\$ 2,451,182	\$ 3,490,538	\$ 3,395,538	\$	(90,500)	-3%	
Change in Net Position		\$ 424,947	\$ 525,152	\$ 828,172	\$ (9,538)	\$ 85,462	\$	90,500		

Village of Glenwood
 Program Budget
 For Budget Year 2021-2022

Fund 70 Glenwoodie Golf Course
 Department - 70 - Glenwoodie Golf Course

	Account Number	2019 Audited	2020 Audited 4/30/2020	2021 04/30/21 Unaudited	2020-2021		2021-2022		Variance	% change
					Budget	Budget	Budget	Budget		
Taxes										
Property Taxes	8100	\$ 887,302	\$ 862,256	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
FICA Reimbursement	8107	\$ 36,974	\$ 9,885	\$ 30,298	\$ 47,500	\$ 35,200	\$ 35,200	\$ -	\$ -	
IMRF Reimbursement	8105	27,802	23,817	22,765	25,500	17,000	17,000	(8,500)	(8,500)	-33%
Total Taxes		\$ 952,078	\$ 895,958	\$ 53,063	\$ 73,000	\$ 52,200	\$ 52,200	\$ (8,500)	\$ (8,500)	-12%
Food & Bev Rev Golf Course										
Food-Restaurant	8700	\$ 48,618	\$ 36,654	\$ 35,527	\$ 60,000	\$ 45,000	\$ 45,000	\$ (15,000)	\$ (15,000)	-25%
Food-Banquet	8701	173,231	143,301	4,619	160,000	25,000	25,000	200,000	200,000	125%
Food-Beverage Cart	8703	1,350	1,409	2,024	2,000	3,500	3,500	1,500	1,500	75%
Beverage-Rest-Non-Alcohol	8704	20,950	14,707	14,147	25,000	25,000	25,000	\$ -	\$ -	0%
Beverage-Rest-Alcohol	8705	188,237	183,985	98,597	240,000	240,000	240,000	\$ -	\$ -	0%
Beverage-Banquet-Non-Alcohol	8706	3,412	1,308	-	6,000	3,000	3,000	(3,000)	(3,000)	-50%
Beverage-Banquet-Alcohol	8707	45,264	8,994	-	50,000	15,000	15,000	(35,000)	(35,000)	-70%
Beverage-Cart-Non-Alcohol	8710	4,870	4,852	7,184	8,000	8,000	8,000	\$ -	\$ -	0%
Beverage-Cart-Alcohol	8711	29,215	31,869	44,980	40,000	60,000	60,000	20,000	20,000	50%
Food Outings	8712	81,587	62,188	8,211	85,000	25,000	25,000	(60,000)	(60,000)	-71%
Bev Outing-Non Alcohol	8713	-	162	-	1,000	1,000	1,000	\$ -	\$ -	0%
Bev Outing - Alcohol	8714	7,360	4,123	811	30,000	3,000	3,000	(27,000)	(27,000)	-90%
Banquet Rental	8730	56,201	56,741	2,573	65,000	90,000	90,000	25,000	25,000	38%
Total Food & Bev Rev Golf Course		\$ 660,295	\$ 550,293	\$ 218,673	\$ 772,000	\$ 543,500	\$ 543,500	\$ 168,500	\$ 168,500	14%
Gen'l/Admin Rev Golf Course										
Green Fees	8750	420,253	359,286	552,211	500,000	525,000	525,000	25,000	25,000	5%
Season Passes	8751	54,568	55,217	126,531	60,000	100,000	100,000	40,000	40,000	67%
Golf Cart Rental	8752	193,355	150,955	264,219	230,000	250,000	250,000	20,000	20,000	9%
Driving Range	8753	33,482	24,599	67,878	40,000	50,000	50,000	10,000	10,000	25%
Club Rentals	8754	1,235	335	-	2,000	1,000	1,000	(1,000)	(1,000)	-50%
Pull Carts	8755	-	-	-	200	200	200	-	-	0%
Instruction Fee	8756	5,389	2,540	50	5,000	1,000	1,000	(4,000)	(4,000)	-80%
Prepaid Green Fees	8757	100	-	-	-	5,000	5,000	5,000	5,000	#DIV/0!
Golf Services	8760	15,527	11,807	21,651	12,000	25,000	25,000	13,000	13,000	108%
Club Repair/Parts/Service	8762	1,282	295	624	1,500	500	500	(1,000)	(1,000)	-67%
Golf Merchandise	8935	105,172	80,366	77,029	85,000	80,000	80,000	(5,000)	(5,000)	-6%
Total Gen'l/Admin Rev Golf Course		\$ 830,363	\$ 685,399	\$ 1,110,193	\$ 935,700	\$ 1,037,700	\$ 1,037,700	\$ 102,000	\$ 102,000	11%
Other Income										
Video Gaming	8432	\$ 16,225	\$ 28,287	\$ 17,421	\$ 23,000	\$ 30,000	\$ 30,000	\$ 7,000	\$ 7,000	30%

Account Number	2019	2020	2021	2020-2021	2021-2022	Budget						
							Audited	Audited	Unaudited	Budget	Budget	Variance
	Audited	4/30/2020	04/30/21	Budget	Budget							
Tobacco Charges	1,787	1,800	1,164	3,000	3,000	\$	-	0%				
Service Charges	81,539	73,341	3,618	40,000	5,000	\$	(35,000)	-88%				
Cell Tower Rental	45,575	47,398	49,294	55,822	51,000	\$	(4,822)	-9%				
Golf Simulator Revenues	9,299	7,231	4,465	8,000	7,000	\$	(1,000)	-13%				
Miscellaneous	2,504	1,519	1,712	1,000	1,000	\$	-	0%				
Shipping Charges	868	224	200	500	500	\$	-	0%				
Total Other Income	\$ 157,797	\$ 159,799	\$ 77,874	\$ 131,322	\$ 97,500	\$	(33,822)	-26%				
Total Glenwoodle Golf Course Revenue	\$ 2,600,532	\$ 2,291,450	\$ 1,459,803	\$ 1,912,022	\$ 1,730,900	\$	166,178	9%				

Account Number	2019	2020	2021	2020-2021	2021-2022	Variance	% change
	Audited	Audited	Unaudited	Budget	Budget		
	4/30/2020	4/30/2020	04/30/21				
General Expenses							
Unemployment Insurance	9,431	9,755	18,408	5,000	10,000	5,000	100%
Liability Insurance	29,194	27,827	47,003	35,000	33,000	(2,000)	-6%
Transfer out Bond fund	-	98,550	100,000	100,000	100,000	-	0%
Cash Over/Short	(2,296)	(1,662)	(3,196)	2,000	2,000	-	0%
Total General Expenses	\$ 36,329	\$ 134,470	\$ 162,215	\$ 142,000	\$ 145,000	\$ 3,000	2%
Golf Course Maintenance							
Dept. Supervisor	\$ 97,579	\$ 76,890	\$ 74,919	\$ 98,779	\$ 78,948	\$ (19,831)	-20%
FT Employees	123,674	126,960	103,997	122,000	124,000	2,000	2%
PT Employees	71,425	68,927	39,057	70,400	75,000	4,600	7%
Employers FICA	19,610	19,464	15,608	18,000	11,500	(6,500)	-36%
Employers IMRF	16,666	12,689	14,688	17,000	12,000	(5,000)	-29%
Office Supplies	114	-	-	300	100	-	0%
Dues Subscriptions, Memberships	685	600	200	1,000	1,000	-	0%
Group Insurance and Hospital	42,730	48,423	46,995	52,800	43,000	(9,800)	-19%
Utilities	2,206	5,288	974	4,000	5,000	1,000	25%
Personnel Training	215	271	-	1,000	1,000	-	0%
Travel Lodging & Meals	-	-	-	500	1,000	500	100%
Uniforms	1,055	1,656	932	2,000	2,000	-	0%
Gas and Oil	22,034	20,795	15,888	20,000	25,000	5,000	25%
Chemicals	76,155	30,545	39,750	50,000	58,000	8,000	16%
Repair/Maint Vehicles	2,410	(507)	37	500	500	-	0%
Repair/Maint Turf Equip	20,447	17,470	16,591	20,000	20,000	-	0%
Repair/Maint Buildings	5,200	1,185	1,037	5,000	5,000	-	0%
Equipment Rental	2,691	623	779	2,000	3,000	1,000	50%
Repair/Maint Irrigation System	793	1,974	656	5,000	5,000	-	0%
Landscaping	15,155	15,673	8,101	12,000	15,000	3,000	25%
Purchase Gen'l Tools/Equip	2,110	1,633	1,260	2,000	2,000	-	0%
Safety Equipment	23	37	-	300	300	-	0%
Licenses and Permits	313	104	-	150	300	150	100%
Fertilizer	29,480	20,486	15,214	25,000	30,000	5,000	20%
Course/Range/Shop Supplies	694	2,192	3,724	2,500	3,000	500	20%
Capital Equipment	-	31,370	-	35,000	8,500	(26,500)	100%
Capital Improvements	1,448	-	-	5,000	35,000	30,000	600%
Equipment Lease Payments	19,962	14,363	11,049	11,000	27,000	16,000	145%
Miscellaneous	11	1,168	779	1,000	2,000	1,000	100%
Total Golf Course Maintenance	\$ 574,885	\$ 520,281	\$ 416,235	\$ 584,029	\$ 594,148	\$ 10,119	2%

	Account Number	2019		2020		2021		2020-2021		2021-2022		Budget	
		Audited	Audited	Audited	04/30/21	Budget	Budget	Budget	Budget	Variance	% change		
Repair/Maint-Gen Tools/Equip	9425	14,378	8,679	8,931	5,000	10,000	5,000	10,000	5,000	5,000	100%		
Repair / Maint Buildings	9430	6,780	8,231	2,350	5,000	5,000	5,000	5,000	-	0%			
Equipment Rental	9433	1,668	1,235	-	1,500	1,000	1,500	1,000	(500)	-33%			
Computer - Programs	9634	31,002	7,348	7,059	3,000	5,000	3,000	5,000	2,000	67%			
Licenses and Permits	9699	600	614	702	700	600	700	600	(100)	-14%			
Linen Service	9704	45,557	39,675	1,686	30,000	10,000	30,000	10,000	(20,000)	-67%			
Managers Buy/Bar Buy	9705	-	-	287	1,000	1,000	1,000	1,000	-	0%			
Kitchen/Bar Equipment	9730	9	672	1,159	1,000	1,000	1,000	1,000	-	0%			
Banquet Catering	9722	278,265	227,548	11,951	200,000	75,000	200,000	75,000	(125,000)	-63%			
Tobacco Products	9735	3,752	22	1,637	2,000	1,000	2,000	1,000	(1,000)	-50%			
COGS- Food	9736	39,520	29,078	28,274	35,000	40,000	35,000	40,000	5,000	14%			
COGS-Non Alcoholic Beverage	9737	18,852	13,495	9,809	20,000	20,000	20,000	20,000	-	0%			
COGS-Alcoholic Beverage	9738	73,377	61,873	45,072	72,000	80,000	72,000	80,000	8,000	11%			
Miscellaneous - Food supplies*	9739	12,910	8,561	1,940	10,000	5,000	10,000	5,000	(5,000)	-50%			
Miscellaneous	9891	274	383	753	500	1,000	500	1,000	500	100%			
Total Food and Beverage		\$ 645,517	\$ 568,616	\$ 208,534	\$ 561,200	\$ 406,100	\$ 561,200	\$ 406,100	\$ (155,100)	-28%			
Total Glenwoodle Expenditures		\$ 1,800,472	\$ 1,708,777	\$ 1,230,401	\$ 1,858,136	\$ 1,697,364	\$ 1,858,136	\$ 1,697,364	\$ (160,772)	-9%			
Change in Net Position		\$ 800,060	\$ 582,672	\$ 229,402	\$ 53,886	\$ 33,536	\$ 53,886	\$ 33,536	\$ 326,950	607%			

Village of Glenwood
Program Budget
For Budget Year 2021-2022

Fund 60 Tax Increment Fund Industrial Park

Revenue	Account Number	2019		2020		2021		2020-2021		2021-2022		Budget Variance
		Audited	Audited	Audited	Unaudited	Budget	Budget	Budget	Budget			
			04/30/20	04/30/21	04/30/21							
Property Taxes	8100	\$ 948,818	\$ 560,264	\$ 797,949	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000	\$ -	
Total Taxes		\$ 948,818	\$ 560,264	\$ 797,949	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000	\$ -	
Other Income		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest Income	8810	-	-	-	-	-	-	-	-	-	-	
Transfer - In	8979/8962	190,000	-	-	-	-	-	-	-	-	-	
Miscellaneous	8980	-	2,377	10	-	-	-	-	-	-	-	
Total Other Income		190,000	2,377	10	-	-	-	-	-	-	-	
Total Revenue		\$ 1,138,818	\$ 562,641	\$ 797,959	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000	\$ -	
General Expenses												
Legal Services	9151	\$ 7,166	\$ 11,750	\$ 7,274	10,000	10,000				10,000	\$ 2,727	
Property Taxes Paid	9117	\$ 27,012	\$ -	\$ -	25,000	25,000				25,000	\$ -	
TIF District Expenses	9631	164,977	6,114	49,134	100,000	100,000				100,000	\$ 50,866	
Redevelopment Agreements	9661	-	-	-	500,000	500,000				500,000	\$ 500,000	
NALCO Redevelopment Agreement	9665	-	-	-	-	-				10,000	\$ 6,120	
Engineering Services	9685	-	-	3,880	-	-				400,000	\$ 50,000	
Transfer Out	9866	669,509	575,000	350,000	-	-				10,000	\$ 6,120	
Total Expenditures		\$ 868,664	\$ 592,864	\$ 410,288	\$ 635,000	\$ 635,000				\$ 1,045,000	\$ 634,712	
Change in Net Position		\$ 270,154	\$ (30,223)	\$ 387,671	\$ (135,000)	\$ (135,000)				\$ (545,000)	\$ -	

Village of Glenwood
 Program Budget
 For Budget Year 2021-2022

Fund 62 TIF Main Street

	Account Number	2019	2020	2021	2020-2021	2021-2022	Budget
Revenue		Audited	Audited 4/30/2020	Unaudited as of 04/30/21	Budget	Budget	Variance
Property Taxes	8100	\$ 84,443	\$ 75,347	\$ 104,374	\$ 65,000	\$ 65,000	\$ -
Interest Income	8810	-	-	-	-	-	\$ -
Transfer In	88**	-	-	-	-	400,000	\$ -
Miscellaneous	8980	-	-	-	-	-	\$ -
Total Revenue		\$ 84,443	\$ 75,347	\$ 104,374	\$ 65,000	\$ 465,000	\$ 400,000
General Expenses							
Legal Services	9151	14,576	7,020	11,199	10,000	5,000	\$ (5,000)
TIF District Expenses	9631	23,480	1,425	-	30,000	30,000	\$ -
Redevelopment Agreement	9661	-	-	-	100,000	250,000	\$ 150,000
Engineering Services	9685	-	-	4,547	50,000	50,000	\$ -
IEPA Loan Payment	9821	124,226	124,226	124,226	125,000	125,000	\$ -
Total Expenditures		\$ 162,282	\$ 132,671	\$ 139,972	\$ 315,000	\$ 460,000	\$ 145,000
Change in Net Position		\$ (77,839)	\$ (57,324)	\$ (35,598)	\$ (250,000)	\$ 5,000	

Village of Glenwood
 Program Budget
 For Budget Year 2021-2022

Fund 63 Holbrook Road

Revenue	Account Number	2019		2020		2021		2020-2021		2021-2022	
		Audited	Audited	Audited	Unaudited	Budget	Budget	Budget	Variance		
		04/30/20	04/30/21	04/30/20	as of						
Property Taxes	8100	\$ 713,500	\$ 987,892	\$ 307,679	\$ 987,892	\$ 700,000	\$ 700,000	\$ 750,000	\$ 50,000	\$ 750,000	\$ 50,000
Total Revenue		\$ 713,500	\$ 987,892	\$ 307,679	\$ 987,892	\$ 700,000	\$ 700,000	\$ 750,000	\$ 50,000	\$ 750,000	\$ 50,000
General Expenses											
Legal Services	9151	\$ 829	\$ 244	\$ 244	\$ 244	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -
Streets, Sidewalks and Roadways	9460	-	-	182	-	15,000	15,000	15,000	-	15,000	-
TIF District Expenses	9631	-	-	-	-	20,000	20,000	20,000	-	20,000	-
New Redevelopment Agreement	9661	-	-	-	-	50,000	50,000	50,000	-	50,000	-
Engineering Services	9685	7,189	1,794	68	1,794	15,000	15,000	15,000	-	15,000	-
Transfer Out	9866	1,515,000	550,000	150,000	550,000	-	-	200,000	200,000	200,000	200,000
Total Expenditures		\$ 1,523,018	\$ 552,038	\$ 150,494	\$ 552,038	\$ 105,000	\$ 105,000	\$ 305,000	\$ (247,038)	\$ 305,000	\$ (247,038)
Change in Net Position		\$ (809,518)	\$ 435,854	\$ 157,185	\$ 435,854	\$ 595,000	\$ 595,000	\$ 445,000		\$ 445,000	

Village of Glenwood
 Program Budget
 For Budget Year 2021-2022

Fund 65 TIF Industrial North

	Account Number	2019	2020	2021	2020-2021	2021-2022	Budget	Variance
Revenue		Audited	Audited 04/30/20	Unaudited as of 04/30/21	Budget	Budget		
Property Taxes	8100	\$ 139,161	\$ 100,365	\$ 250,203	\$ 80,000	\$ 200,000	\$ 120,000	
Interest Income	8810							
Total Revenue		\$ 139,161	\$ 100,365	\$ 250,203	\$ 80,000	\$ 200,000	\$ 120,000	
General Expenses								
Legal Services	9151	\$ 3,218	\$ 146	\$ 1,219	\$ 5,000	\$ 5,000	\$ -	
Streets Sidewalks & Roadways	9460	-	-	-	-	-	\$ -	
TIF District Expenses	9631	1,828	182	-	10,000	10,000	\$ -	
Engineering Services	9685	10,198	1,943	196	5,000	5,000	\$ -	
Tifs out TIF South	9866	100,000	100,000	-	-	100,000	\$ 100,000	
Miscellaneous	9891	-	-	-	-	-	\$ -	
Total Expenditures		\$ 115,244	\$ 102,271	\$ 1,415	\$ 20,000	\$ 120,000	\$ 100,000	
Change in Net Position		\$ 23,917	\$ (1,906)	\$ 248,788	\$ 60,000	\$ 80,000	\$ 20,000	
Beginning Fund Balance			23,917	22,011	22,011	270,799	248,788	
Ending Fund Balance		\$ 23,917	\$ 22,011	\$ 270,799	\$ 82,011	\$ 350,799	\$ 268,788	

Village of Glenwood
 Program Budget
 For Budget Year 2021-2022

Fund 68 TIF State Street

	Account Number	2019	2020	2021	2020-2021	2021-2022	Budget	Variance
Revenue		Audited	Audited 04/30/20	Unaudited as of 04/30/21	Budget	Budget		
Property Taxes	8100	\$ 140,867	\$ 92,222	\$ 88,344	\$ 85,000	\$ 85,000	\$ -	
Interest Income	8810							
Total Revenue		\$ 140,867	\$ 92,222	\$ 88,344	\$ 85,000	\$ 85,000	\$ -	
General Expenses								
Legal Services	9151	\$ 926	\$ -	\$ 878	\$ 5,000	\$ 5,000	\$ -	
TIF District Expenses	9631	51,599	-	-	10,000	10,000	\$ -	
Engineering Services	9685	-	-	-	10,000	10,000	\$ -	
Total Expenditures		\$ 52,525	\$ -	\$ 878	\$ 25,000	\$ 25,000	\$ -	
Change in Net Position		\$ 88,342	\$ 92,222	\$ 87,467	\$ 60,000	\$ 60,000	\$ -	
Beginning Fund Balance		-	88,342	180,564	180,564	268,031	87,467	
Ending Fund Balance		\$ 88,342	\$ 180,564	\$ 268,031	\$ 240,564	\$ 328,031	\$ 87,467	

Village of Glenwood
 Program Budget
 For Budget Year 2021-2022

Fund 72 TIF Glenwood Plaza North

	Account Number	2019	2020	2021	2020-2021	2021-2022
Revenue		Audited	Audited 04/30/20	Unaudited as of 04/30/21	Budget	Budget
Property Taxes	8100	\$ 128,581	\$ 107,606	\$ 58,131	\$ 150,000	\$ 125,000
Total Revenue		\$ 128,581	\$ 107,606	\$ 58,131	\$ 150,000	\$ 125,000
General Expenses						
Legal Services	9151	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
TIF District Expenses	9631	-	312	-	100,000	100,000
Interest Expense	9832	-	675	-	-	-
Transfer Out to TIF South	9673	-	165,000	60,000	-	150,000
Engineering Services	9685	-	-	-	50,000	50,000
Miscellaneous	9891	27	-	-	20,000	20,000
Total Expenditures		\$ 27	\$ 165,987	\$ 60,000	\$ 180,000	\$ 330,000
Change in Net Position		\$ 128,554	\$ (58,381)	\$ (1,869)	\$ (30,000)	\$ (205,000)

Village of Glenwood
Program Budget
For Budget Year 2021-2022

Fund 73 TIF Glenwood Plaza South

Revenue	Account Number	2019 Audited	2020 Audited 04/30/20	2021 Unaudited as of 04/30/21	2020-2021 Budget	2021-2022 Budget
Property Taxes	8100	\$ 173,794	\$ 183,560	\$ 411,216	\$ 150,000	\$ 250,000
Interest Income	8810	\$ -	\$ -	\$ -	\$ -	\$ -
Monthly Lease Income	8991	\$ 46,685	\$ 55,704	\$ 48,912	\$ 50,000	\$ 50,000
Transfer In	0	\$ 1,119,509	\$ 990,000	\$ 960,000	\$ -	\$ 450,000
Total Revenue		\$ 1,339,988	\$ 1,229,264	\$ 1,420,128	\$ 200,000	\$ 750,000
General Expenses						
Legal Services	9151	\$ 35,110	\$ 21,109	\$ 32,061	\$ 10,000	\$ 10,000
Demolition Expense	9116	\$ 3,696	\$ -	\$ -	\$ 50,000	\$ -
Water, Storm, Infrastructure Imp	9613	\$ 2,119,180	\$ -	\$ -	\$ -	\$ -
TIF District Expenses	9631	164,536	344,967	516,796	50,000	100,000
Redevelopment Agreements	9661	41,677	-	-	100,000	150,000
Interest Expense	9832	233,369	200,965	99,036	15,000	15,000
Engineering Services	9685	86,306	23,907	35,091	50,000	50,000
Miscellaneous	9891		148		20,000	20,000
Total Expenditures		\$ 2,683,874	\$ 591,095	\$ 682,985	\$ 295,000	\$ 345,000
Change in Net Position		\$ (1,343,886)	\$ 638,168	\$ 737,143	\$ (95,000)	\$ 405,000