

Village of Glenwood
Revenue & Expenditure Budget
For Budget Year May 1, 2015 –April 30, 2016

We are pleased to submit the Village of Glenwood's FY 2016 Annual Budget for the fiscal year beginning May 1, 2015 and ending April 30, 2016. We believe this document is a sound financial plan where the overall goal is to deliver the best municipal services possible to the citizens of Glenwood.

Included in this years' budget packet are footnotes to the budget which explains significant variance of revenue and expenditure line items and a Capital Equipment Replacement Schedule. The footnotes can be found at the end of the budget.

The Capital Equipment Replacement Schedule will be funded through the sale of Village owned assets, such as land, buildings, etc. The priority of purchases will be determine by the Village President and Trustees. There will be no purchases made if funds are not available.

This document represents a conservative but real budget for both expenses and revenues. Both are based on the current economic climate, departmental operating plans and anticipated government cuts. This budget plan provides funding for basic services, critical needs and equipment replacement and upgrades.

It is important to note that this budget is a cash based budget which does not include depreciation or amortization. Also the 2015 actual numbers which will be updated after the completion of the audit.

2016 BUDGET HIGHLIGHTS

The fiscal year 2016 proposed budget totals \$15,727,403 which represents an overall \$1,317,137 9% increase in revenue and a decrease of expenditures of (\$457,414), (3%) over the fiscal year 2015 adopted budget. Budgeted funds include the General Fund, Motor Fuel Tax Fund, Sewer and Water Fund and the Glenwoodie Golf Club. See exhibits A, B & C for a budget recap along with changes from the prior year.

REVENUE

The Village receives it revenue from a variety of sources – ranging from property taxes, other taxes, intergovernmental income, licenses, permits, fees, fines, reimbursements, service charges, sewer and water, food and beverage, golf, and other miscellaneous income. See Exhibit A.

Exhibit A

	2015 Adopted Budget	2016 Proposed Budget	Increase (Decrease)	Percent Change
All Taxes	\$4,963,190	\$5,069,064	\$105,874	2%
Intergovernmental	\$2,315,000	\$2,099,688	(\$215,312)	(9%)
Licenses, permits and Fees	\$627,890	\$568,784	(\$59,106)	(9%)
Fines, Forfeitures and Reimbursements	\$238,226	\$451,500	\$213,274	90%
Interest	\$1,106	\$1,580	\$474	43%
Charges for Services	\$630,270	\$675,920	\$45,650	7%
Water Usage	\$2,134,344	\$3,577,397	\$1,443,053	68%
Sewer & Water Depreciation Fund	\$393,215	\$393,215	\$0	0%
Storm Water	\$0	\$144,628	\$144,628	100%
Food & Beverage	\$879,518,	\$783,077	(\$96,441)	(11%)
Golf	\$1,048,200	\$1,005,700	(\$42,500)	(4%)
Miscellaneous	\$379,307	\$571,850	\$192,543	51%
Capital Reserve	\$800,000	\$385,000	(\$415,000)	(52%)
Total Available Funds	\$14,410,266	\$15,727,403	\$1,317,137	10%

The revenue for the General Fund represents an overall decrease of (\$252,047). The significant changes represents an increase of 4% or \$142,551 in property taxes, a \$200,500 increase in fines, forfeitures and reimbursements, \$500,000 for the recently passed 1% Home Rule Sales Tax The Local Government Distributive Fund (LGDF) will be reduced by \$368,954, 42% due the proposed legislative cuts in the and a (\$281,358) or (32%) decrease in sales tax which is due to the potential closing of Walmart.

The Sewer and Water Fund revenue budget reflects an increase of \$1,595,641 or 59%. This increase is due to the increase of water rates and an increase in the debt service revenue. It is important to note that the expenditure for water has increased by \$468,000 or 45% due to the increase of the supply of water from the City of Hammond.

Glenwoodie Golf Club revenues are budgeted for a decrease of (\$31,457), 1% over the 2015 budget. The excess income of \$ 81,731 results of management's due diligence in minimizing of expenditures. See exhibit B.

Exhibit B

	2015 Adopted Budget	2016 Proposed Budget	Increase (Decrease)	Percent Change
General Fund	\$8,420,864	\$8,583,817	\$162,953	2%
Motor Fuel Tax Fund	\$215,070	\$220,070	\$5,000	2%
Sewer & Water Fund	\$2,698,406	\$4,294,047	\$1,595,641	59%
Glenwoodie Golf Club	\$2,275,926	\$2,244,469	\$(31,457)	(2%)
Capital Reserve	\$800,000	\$385,000	(\$415,000)	(52%)
Total Projected Revenue	\$14,410,266	\$15,727,403	\$1,317,137	9%

EXPENDITURES

The total fiscal year 2016 budget for expenditures totals \$15,330,169. This is a decrease of (\$457,414) or (3%) from the 2015 adopted budget. The General Fund which is 59% of the total budget expenditures are budgeted at \$8,713,817 which is a (3%) or (\$292,953) decrease from the adopted 2015 budget. The General Fund supports the majority of the services provided to the residents, including law enforcement, fire, public works, parks, senior services and administrative services. Other funds within the 2016 budget include 2 Enterprise Funds totaling \$5,453,937 (Sewer and Water at \$3,291,199 and Glenwoodie Golf Club at \$2,162,738). The Motor Fuel Fund expenditures are budgeted at \$450,000. See exhibit C.

Exhibit C

	20115 Adopted Budget	2016 Proposed Budget	Increase (Decrease)	Percent Change
General Fund	\$8,420,864	\$8,713,817	(\$292,953)	(3%)
Motor Fuel Tax Fund	536,250	450,000	(86,250)	(16%)
Sewer & Water Fund	3,294,984	3,291,199	(3,785)	(0.01%)
Glenwoodie Golf Club	2,056,488	2,162,738	106,251	5%
Capital Outlay	\$1,021,583	\$255,000	(\$766,583)	(75%)
Total Estimated Expenses	\$15,330,169	\$14,872,755	(\$457,414)	(3%)

The Village continues to look for ways to reduce expenditures where opportunities exist. This last year we have focused on the use of technology, benefit costs, fair compensation and reorganizing departments where needed. Keeping the Village's current service levels will require close monitoring and attention to staffing issues.

SUMMARY

In conclusion, it is anticipated that the increase in the Village overall revenues will level off, and only minor revenue growth is being projected. With that being said, the Village of Glenwood has become even more innovative with how Village services are provided and more diligent in terms of the utilization of resources within the 2016 operating budget. This budget establishes a financial foundation for the Village Board to accomplish their goals. The Village's continued combined efforts will ensure the Village of Glenwood can continue to provide the traditional high level of service to the residents and businesses of Glenwood.

Below are the footnotes for budget account numbers with significant dollar change.

FOOTNOTES:

General Fund Revenues

Administration Dept. 100	Category	Account
a) Sales tax revenues have been reduced by \$281,358 due to Walmart leaving the Village during the second quarter of the fiscal year	Intergovernmental	8400
b) 1% Home Rule Sales Tax will be effective July 1, 2015. This amount will replace the lost of the Walmart Sales Tax and the 50% deduction in the Local Government Fund Distribution (LGDF)	Intergovernmental	
c) Per current proposed legislation LGDF will be reduced by 50% for the entire fiscal year.	Intergovernmental	8430
d) The decrease in towed vehicle administration fee is offset with the State of IL Police Fines	Licenses, Permits and Fees	8314
e) License Plate Reader is estimated revenue. New Line item.	Fines, Forfeitures and Reimbursements	
f) State of Illinois Police Fines is estimated revenue. New line item	Fines, Forfeitures and Reimbursements	8298
g) Homewood Disposal Transfer In is equal to the expenditure of the transfer out in administration. No additional fees collected.	Charges for Services	8985
h) Rent 430 W. 194 th Street is a new asset which was purchased in the 2015 fiscal year.	Miscellaneous	8973
i) Rent 760 Holbrook Road currently is not scheduled to be sold as budgeted for in 2015.	Miscellaneous	8975

General Fund Expenditures

Administration Dept. 100	Category	Account
j) Administrator salary allocation; Operations 75%, EDA 25%.	General Administrative	9006
k) Salary cost of living increase of 2% and the inclusion of one part time staff.	General Administrative	9011

l) Increase due to ongoing lawsuit.	General Administrative	9151
m) Computer Program/Equipment reflects the current contract for services.	General Administrative	9614
Public Works Dept. 300	Category	Account
n) Energy Street Lighting based on maintenance.	Public Works Expenditures	9221
Police Program Dept. 500	Category	Account
o) The increase of full time employees represents the hiring for the vacant positions	Police Expenditures	9011
p) The increase represents the hiring of vacant positions.	Police Expenditures	9012
q) The 2016 budget amount represent the actual amount spent in 2015 and the hiring of the vacant positions.	Police Expenditures	9014
r) Retro Pay awaiting contract settlement.	Police Expenditures	9008
s) Pension cost increase is based on the actuarial project.	Police Expenditures	9043
t) The group insurance cost is due to the increase in personnel	Police Expenditures	9160
u) The increase is estimated for upgrading of equipment.	Police Expenditures	9634
Fire/Building Dept. 600	Category	Account
v) Decrease in workers comp insurance is due to the decrease in overall claims for the Village	Fire/Building Expenditures	9170

Motor Fuel Tax Fund

Motor Fuel Dept. 310	Category	Account
w) Estimated decrease is based on monies available.	Highway & Streets Expenses	9422

Sewer Water Fund

Sewer & Water Dept. 110	Category	Account
x) Increase in rates.	Revenue	8915
y) Revenue received for the depreciation fund only	Revenue	8929
z) Revenue for Storm Sewer Only	Revenue	8925
aa) Increase due to increase in premiums.	General Expenses	9160
bb) Decrease in workers comp insurance is due to the decrease in overall claims for the Village	General Expenses	9170
cc) Concrete Bins not needed	General Expenses	9374
dd) Estimated based on anticipated projects	General Expenses	9411
ee) Estimated based on anticipated projects	General Expenses	9450
ff) Estimated based on anticipated projects	General Expenses	9607
gg) Increase due to water rate increase.	General Expenses	9608
hh) Bond Expense will paid from TIF	General Expenses	9613
ii) Transfer allocated not needed	General Expenses	9684
jj)) Estimated based on anticipated projects	General Expenses	9685

Village of Glenwood
Revenue & Expenditures Summary
For Budget Year 2015-2016

All Funds

	2013 Audited	2014 Audited	2015 Actual	2015 Budget	2016 Budget	Variance
General Fund						
Revenues						
Property Taxes	\$ 2,997,580	\$ 3,341,927	\$ 3,099,910	\$ 3,837,250	\$ 3,979,801	\$ 142,551
Other Taxes	485,340	508,372	501,407	546,500	500,600	(45,900)
Intergovernmental	2,372,115	2,527,739	2,427,038	2,315,000	2,099,688	(215,312)
Licenses, permits and fees	588,474	570,678	539,110	595,570	540,784	(54,786)
Fines, Forfeitures and Reimbursements	187,754	179,994	237,147	175,500	376,000	200,500
Interest	1,008	147	769	500	1,000	500
Charges for Services	639,126	606,213	691,792	630,270	675,920	45,650
Miscellaneous	354,900	366,420	442,672	320,274	410,024	89,750
Capital Reserve	-	-	720,375	800,000	385,000	(415,000)
Total Revenues	\$ 7,626,297	\$ 8,101,490	\$ 8,660,220	\$ 9,220,864	\$ 8,968,817	\$ (252,047)
Expenditures						
General Administration	\$ 2,439,399	\$ 2,492,907	\$ 2,639,836	\$ 2,532,707	\$ 2,649,858	\$ 117,151
Public Works	552,512	722,362	672,194	888,168	823,678	(64,489)
Parks Program	77,658	56,433	63,800	50,005	62,497	12,492
Police	3,657,073	3,534,182	3,161,617	3,714,989	3,991,002	276,014
Fire	1,150,424	1,144,256	938,116	1,137,920	1,097,193	(40,727)
E.S.D.A.	-	1,504	6,484	10,353	10,353	-
Senior Center	55,107	65,785	66,125	86,722	79,235	(7,487)
Interest Expense	-	8,510	-	-	-	-
Capital Outlay	173,108	94,188	440,637	1,021,583	255,000	(766,583)
Debt Service	-	-	-	-	-	-
Total Expenditures	\$ 8,105,281	\$ 8,120,127	\$ 7,988,808	\$ 9,442,447	\$ 8,968,817	(473,630)
Change in Net Position	\$ (478,984)	\$ (18,637)	\$ 671,412	\$ (221,583)	\$ (0)	\$ 221,583
Motor Fuel Tax Fund						
Revenues						
Motor Fuel Tax	\$ 289,854	\$ 294,145	\$ 270,478	\$ 215,070	\$ 220,070	\$ 5,000
Expenditures						
Motor Fuel Tax	329,929	395,457	242,905	536,250	450,000	(86,250)
Change in Net Position	\$ (40,075)	\$ (101,312)	\$ 27,573	\$ (321,180)	\$ (229,930)	\$ 91,250
Sewer & Water Fund						
Revenues						
Sewer & Water	\$ 2,477,291	\$ 2,289,875	\$ 3,029,628	\$ 2,698,406	\$ 4,294,047	\$ 1,595,641
Expenditures						
Sewer & Water	3,763,307	3,734,437	2,657,147	3,294,984	3,291,199	(3,785)
Change in Net Position	\$ (1,286,016)	\$ (1,444,562)	\$ 372,481	\$ (596,578)	\$ 1,002,848	\$ 1,599,426
Glenwoodie Golf Course						
Revenues						
Glenwoodie	\$ 1,925,166	\$ 2,053,028	\$ 1,916,346	\$ 2,275,926	\$ 2,244,469	\$ (31,457)
Expenditures						
Glenwoodie	2,116,437	1,959,830	1,928,978	2,056,488	2,162,738	106,251
Change in Net Position	\$ (191,271)	\$ 93,198	\$ (12,631)	\$ 219,438	\$ 81,731	\$ (137,708)
Total All Funds						
Revenues	\$ 12,318,607	\$ 12,738,538	\$ 13,876,673	\$ 14,410,266	\$ 15,727,403	\$ 1,317,137
Expenditures	\$ 14,314,953	\$ 14,209,850	\$ 12,817,838	\$ 15,330,169	\$ 14,872,755	\$ (457,414)
Change in Net Position	\$ (1,996,346)	\$ (1,471,312)	\$ 1,058,835	\$ (919,903)	\$ 854,648	\$ 1,774,551
	\$ (1,996,346)	\$ (1,471,312)	\$ 1,058,835	\$ (919,903)	\$ 854,648	\$ 1,774,551

**Village of Glenwood
Revenue & Expenditures Summary
For Budget Year 2015-2016
General Fund**

	2013 Audited	2014 Audited	2015 Actual	2015 Budget	2016 Budget
Revenues					
Property Taxes	\$ 2,997,580	\$ 3,341,927	\$ 3,099,910	\$ 3,837,250	\$ 3,979,801
Other Taxes	485,340	508,372	501,407	546,500	500,600
Intergovernmental	2,372,115	2,527,739	2,427,038	2,315,000	2,099,688
Licenses, permits and fees	588,474	570,678	539,110	595,570	540,784
Fines, Forfeitures and Reimbursements	187,754	179,994	237,147	175,500	376,000
Interest	1,008	147	769	500	1,000
Charges for Services	639,126	606,213	691,792	630,270	675,920
Miscellaneous	354,900	366,420	442,672	320,274	410,024
Total Revenues	\$ 7,626,297	\$ 8,101,490	\$ 7,939,844	\$ 8,420,864	\$ 8,583,817
Expenditures					
General Administration	\$ 2,439,399	\$ 2,492,907	\$ 2,639,836	\$ 2,532,707	\$ 2,649,858
Public Works	552,512	722,362	672,194	888,168	823,678
Parks Program	77,658	56,433	63,800	50,005	62,497
Police	3,657,073	3,534,182	3,161,617	3,714,989	3,991,002
Fire	1,150,424	1,144,256	938,116	1,137,920	1,097,193
E.S.D.A.	-	1,504	6,484	10,353	10,353
Senior Center	55,107	65,785	66,125	86,722	79,235
Capital Outlay	173,108	94,188	-	-	-
Debt Service	-	8,510	-	-	-
Total Expenditures	\$ 8,105,281	\$ 8,120,127	\$ 7,548,171	\$ 8,420,864	\$ 8,713,817
Change in Net Position	\$ (478,984)	\$ (18,637)	\$ 391,674	\$ (0)	\$ (130,000)

Village of Glenwood							
Program Budget							
For Budget Year 2015-2016							
Fund 01 General Corporate Fund							
Department - 100 - Administration							
		2013	2014	2015	2015	2016	
	Account Number	Audited	Audited	Actual	Budget	Budget	
Property Taxes							
	Property Taxes	8100	\$ 2,279,807	\$ 2,781,349	\$ 2,814,815	\$ 2,828,193	\$ 2,892,605
	Property Taxes - Police	8101	617,956	457,217	-	548,813	614,208
	Property Taxes - Fire	8102	99,817	74,430	-	86,549	80,209
	Property Taxes - Road and Bridge	8103	-	28,931	30,095	33,000	30,000
	Property Taxes - Police/Fire Pension	8104	-	-	-	-	-
	IMRF/FICA Reimbursement	8105	-	-	255,000	340,695	362,779
	Tax Innerfund Transfer	8106	-	-	-	-	-
	Total Property Taxes		\$ 2,997,580	\$ 3,341,927	\$ 3,099,910	\$ 3,837,250	\$ 3,979,801
Other Taxes							
	Utility Tax	8425	\$ 402,959	\$ 438,315	\$ 420,050	\$ 460,000	420,000
	Municipal Auto Rental Tax	8426	10,284	11,809	14,315	11,500	11,500
	Real Estate Transfer Tax	8450	72,097	58,248	67,042	75,000	65,000
	Tax Exempt Stamp		-	-	-	-	4,100
	Total Other Taxes		\$ 485,340	\$ 508,372	\$ 501,407	\$ 546,500	\$ 500,600
Intergovernmental							
	Sales Tax	8400	\$ 985,429	\$ 969,882	\$ 1,004,775	\$ 850,000	\$ 568,642 a
	1% Home Rule Sales Tax		-	-	-	-	500,000 b
	Local Government Distributive Fund (LGDF)	8430	885,908	873,995	870,938	877,000	508,046 c
	State Use Tax	8431	142,660	156,597	172,716	160,000	168,000
	Video Gaming Tax	8432	2,813	22,502	23,703	15,000	23,000
	Personal Property Replacement Tax	8445	35,533	37,239	37,275	38,000	32,000
	Telecommunications Maintenance Fee	8927	319,572	281,273	238,734	325,000	300,000
	Hickory Glen Park	8912	200	-	-	-	-
	Grants	8950	-	186,251	78,896	50,000	-
	Fire Department Employee Grant	8971	-	-	-	-	-
	Total Intergovernmental		\$ 2,372,115	\$ 2,527,739	\$ 2,427,038	\$ 2,315,000	\$ 2,099,688
Licenses, Permits and Fees							
	Zoning Board/Hearing Apps	8209	\$ 850	\$ -	\$ 250	\$ 520	\$ 100
	Building & Electrical Permits	8210	90,764	115,425	128,815	85,000	95,000
	Cable TV Revenue	8211	118,257	120,451	127,147	130,000	126,000
	Landlord Crime Free Housing Prevention	8212	14,025	12,875	9,300	12,000	12,000
	Business Licenses	8220	36,477	33,962	33,515	37,000	35,000
	Vehicle Stickers	8230	214,011	196,330	188,199	200,000	200,000
	Animal Licenses	8240	1,406	1,460	1,370	1,100	1,784
	Alarm Permits	8302	2,250	1,225	1,175	2,000	1,200
	Grass Cutting Fees	8312	500	-	550	700	700
	Towed Vehicle Administration Fee	8314	90,000	68,000	32,000	100,000	50,000 d
	Fire Protection Fees	8600	7,175	6,550	6,000	7,250	6,500
	Health Inspection Fees	8610	5,160	4,500	-	5,000	2,500
	Yard Waste Stickers	8955	7,599	9,900	10,790	10,000	10,000
	Storm Sewer		-	-	-	5,000	-
	Total Licenses, Permits and Fees		\$ 588,474	\$ 570,678	\$ 539,110	\$ 595,570	\$ 540,784
Fines, Forfeitures and Reimbursements							
	License Plate Reader Fines		\$ -	\$ -	\$ 9,707	\$ -	\$ 50,000 e
	State of IL Police Fines	8298	-	-	12,719	-	150,000 f
	Police Fines	8300	132,729	58,441	123,951	125,000	125,000
	Building Code Fines	8301	53,405	210	89,540	50,000	50,000
	Police Miscellaneous/Reimbursement Police	8903	120	-	1,229	500	1,000
	Project Reimbursement Administration	8911	-	-	-	-	-
	Project Reimbursement Fire	8914	-	-	-	-	-
	Reimburse Court Order	8953	500	-	-	-	-

		2013	2014	2015	2015	2016
	Account Number	Audited	Audited	Actual	Budget	Budget
Police Department Grants	8974	1,000	-	-	-	-
Police DUI Related Revenue	8299	-	121,343	-	-	-
Total Fines, Forfeitures and Reimbursements		\$ 187,754	\$ 179,994	\$ 237,147	\$ 175,500	\$ 376,000
Interest Income	8810	\$ 1,008	\$ 147	\$ 769	\$ 500	\$ 1,000
Charges for Services						
Police Report Fee's	8913	\$ 1,715	\$ 1,696	\$ 1,580	\$ 1,800	\$ 1,800
Returned Check Charge	8919	180	80	80	150	150
Cell Tower Rental	8928	115,018	122,424	111,312	97,970	97,970
Park Programs	8930	2,572	1,675	3,046	4,500	1,000
Youth Sports Program Revenue	8943	18,570	-	-	-	-
Senior Center Programs	8981	650	830	1,300	850	1,000
Homewood Disposal Transfer In	8985	500,422	479,508	571,858	525,000	550,000 g
Taxi Voucher Program Fees	8987	-	-	2,616	-	8,000
Administration Fee		-	-	-	-	16,000
Total Charges for Services		\$ 639,126	\$ 606,213	\$ 691,792	\$ 630,270	\$ 675,920
Miscellaneous						
Facility Rent	8740	\$ 8,010	\$ 9,410	\$ 13,680	\$ 7,650	\$ 7,000
Proceeds Sale Surplus Property	8821	5,266	-	2,500	-	-
Newsletter Advertising	8910	6,675	7,825	6,025	10,000	5,000
Nalco Lease Agreement	8971	261,624	261,624	283,426	261,624	261,624
Rent 430 W. 194th Street	8973	-	-	14,300	-	71,400 h
Rent 760 Holbrook	8975	18,000	37,500	36,000	6,000	36,000 i
West Side Transport Lease	8977	-	24,000	24,000	24,000	24,000
Villas of Glenwood Rent	8978	-	15,500	13,500	6,000	-
Transfer-In	8979	-	-	9,434	-	-
Miscellaneous	8980	55,325	10,561	39,807	5,000	5,000
Miscellaneous Fire	8984	-	-	-	-	-
Total Miscellaneous		\$ 354,900	\$ 366,420	\$ 442,672	\$ 320,274	\$ 410,024
Total Corporate Revenue		\$ 7,626,297	\$ 8,101,490	\$ 7,939,844	\$ 8,420,864	\$ 8,583,817

Village of Glenwood						
Program Budget						
For Budget Year 2015-2016						
Fund 01 General Corporate Fund						
Department - 100 - Administration						
		2013	2014	2015	2015	2016
	Account Number	Audited	Audited	Actual	Budget	Budget
Mayor	9001	\$ 13,500	\$ 23,173	\$ 25,134	\$ 23,500	\$ 23,500
Treasurer	9002	2,250	3,000	3,058	3,000	3,000
Trustees	9003	31,010	35,500	36,358	36,000	36,000
Village Clerk	9004	2,250	10,000	10,000	10,000	10,000
Village Collector	9005	100	-	100	100	100
Village Administrator	9006	101,527	102,145	108,833	77,478	79,027 j
Dept. Supervisor / Admin	9010	79,471	79,976	80,521	80,567	82,178
Full Time Employees	9011	97,495	124,310	133,767	125,000	142,102 k
Part Time Employees	9012	40,666	46,201	53,597	60,000	27,156
Contract Services	9020	24,091	8,011	30,145	50,000	30,000
Consulting Services	9024	-	4,000	70,644	2,000	15,000
Liquor Commissioner	9037	1,500	-	1,500	1,500	1,500
Employers FICA	9040	1,415	22,460	34,492	31,797	30,834
Employers IMRF	9041	-	26,300	31,017	24,681	29,322
Unemployment Insurance	9045	51	-	-	1,000	1,000
Office Supplies	9111	11,535	9,764	11,493	12,500	12,875
Data Processing	9112	31,883	22,728	21,812	28,000	22,000
Copier Supplies and Maint	9113	5,537	10,721	12,517	13,000	13,000
Postage	9114	7,123	10,249	11,821	10,300	11,000
Cleaning Supplies	9115	-	-	1,992	-	-
Employee Appreciation	9118	-	-	2,000	1,000	1,000
Telephone	9120	5,428	6,448	4,196	6,000	5,000
Legal Notices	9131	988	1,299	948	2,060	1,500
Newsletter	9132	29,499	26,591	25,216	30,000	24,000
Code of Ordinances Expense	9133	5,267	3,261	1,889	10,000	3,500
Dues Subscriptions Memberships	9140	13,822	11,619	11,467	12,000	12,000
Legal Services	9151	218,056	381,566	320,822	350,000	400,361 l
Accounting Services	9152	49,850	47,553	60,000	50,000	62,000
E-Com Annual Expense	9155	189,982	217,112	255,449	297,413	306,335
Group Insurance and Hospital	9160	37,476	31,391	35,060	41,200	37,589
Workers Comp Insurance	9170	9,191	17,820	3,666	4,000	8,000
Liability Insurance	9171	383,643	419,890	375,016	468,662	474,478
Expenses - Village Admin	9175	-	102	-	-	-
Business Development		-	-	320	-	-
Utility Consulting	9178	22,335	22,868	-	3,000	3,000
Board Member Training	9179	620	-	-	1,500	1,500
Utilities	9180	-	-	4,400	1,500	5,000
Personnel Training	9181	9,746	2,386	1,851	10,000	3,500
Travel Lodging Meals	9182	10,343	8,503	6,493	10,000	8,500
Donations/Memorials	9187	3,103	4,238	13,654	4,000	4,000
Police and Fire Commission	9189	10,089	11,572	3,109	10,300	10,500
IKE Buyout Grant	9226	4,225	3,000	-	-	-
Grant Expense	9341	-	-	27,119	10,000	5,000
Villas of Glenwood	9351	-	70,121	68,338	-	-
Web Site Expense	9355	593	855	750	750	750
WIFI Connection/Sign Expense	9356	-	25,000	-	-	-
Repairs & Maintenance Vehicle	9420	1,297	269	-	-	-
Repairs & Maintenance Buildings	9430	-	-	-	-	-
Vehicle Stickers	9540	7,930	7,907	7,601	8,500	8,500
Purchase of Copy Machine	9606	-	-	5,120	6,500	8,500
Economic Incentive Agreements	9629	2,870	2,627	2,786	3,500	2,750
Computer Programs/Equipment	9634	40,515	77,142	78,330	-	75,000 m
Glenwood Plaza TIF Project	9639	96,356	-	-	-	-
Capital Acquisition Expense	9652	-	-	(9,890)	-	-
TIF Industrial North	9654	915	-	-	-	-
Railroad Property Rental	9664	2,319	2,388	2,460	2,400	2,500

		2013	2014	2015	2015	2016
	Account Number	Audited	Audited	Actual	Budget	Budget
TIF Town Center	9667	188,388	-	-	-	-
OSLAD Grant Expense	9670	92,856	2,454	184	-	-
Engineering Services	9685	43,725	26,627	25,882	30,000	25,000
Bank Charges	9710	-	-	11,099	-	500
Interest Expense	9832	-	-	5,667	25,000	25,000
Homewood Disposal	9888	500,422	515,113	537,041	535,000	550,000
Transfer Out	9890	-	-	66,606	-	-
Miscellaneous	9891	6,146	6,647	6,385	8,000	5,000
Total Administration Expenditures		\$ 2,439,399	\$ 2,492,907	\$ 2,639,836	\$ 2,532,707	\$ 2,649,858

Village of Glenwood						
Program Budget						
For Budget Year 2015-2016						
Fund 01 General Corporate Fund						
Department - 300 - Public Works						
		2013	2014	2015	2015	2016
	Account Number	Audited	Audited	Actual	Budget	Budget
Department Supervisor	9010	\$ 28,275	\$ 31,008	\$ 31,144	\$ 30,880	\$ 31,498
Full Time Employees	9011	134,977	156,278	161,023	180,660	178,871
Part Time Employees	9012	-	29,941	686	30,000	30,600
Overtime	9014	10,037	29,585	14,547	18,360	18,727
Contract Services	9020	-	-	-	-	5,000
Lawn Care Services	9021	32,059	36,014	31,498	42,000	38,000
Employers FICA	9040	31,713	15,907	15,822	19,882	19,867
Employers IMRF	9041	-	17,140	19,746	22,663	17,242
Unemployment Insurance	9045	7,875	-	1,403	-	-
Printing and Advertising	9109	770	-	169	1,545	500
Office Supplies	9111	(114)	-	60	515	500
Postage	9114	386	523	-	530	550
Cleaning Supplies	9115	7,464	6,389	2,218	6,180	1,500
Telephone	9120	2,824	2,768	3,744	3,090	2,000
Group Insurance and Hospital	9160	55,659	38,369	68,551	61,800	58,324
Workers Comp Insurance	9170	24,000	24,720	25,462	25,462	23,000
Personnel Training	9181	690	1,720	1,250	3,000	2,500
Travel Lodging meals	9182	704	1,344	848	1,500	1,500
Physicals	9186	1,520	2,325	275	1,500	500
Uniforms	9200	-	-	-	-	2,500
Gas and Oil	9210	20,242	26,951	19,725	30,900	30,000
Energy Street Lighting	9221	-	-	19,307	28,840	15,000
Signs for Traffic Control	9270	-	7,690	14,260	15,000	20,000
Villas of Glenwood	9351	-	-	27	10,000	-
Repair/Maint Communication	9410	268	-	-	-	-
Repair/Maint Vehicles	9420	12,307	66,438	58,358	41,200	45,000
Repair/Maintenance Storm Sewers	9421	-	1,168	3,853	20,000	10,000
Street Lighting Maintenance	9422	2,735	31,499	20,360	25,000	20,000
Repair/Maintenance Traffic Signals	9424	3,840	11,627	18,384	26,780	20,000
Repair/Maint Gen Tools/Equip	9425	8,336	1,565	296	9,000	2,500
Repair/Maint Municipal Buildings	9430	83,008	69,184	49,273	77,250	75,000
Maint Municipal Grounds	9441	39,202	12,432	22,497	30,900	25,000
Streets/Sidewalks/Roadways	9460	-	54,910	1,895	53,045	75,000
Purchase Gen'l Tools/ Equipment	9550	-	-	3,147	15,450	10,000
Purchase Personnel Equipment	9590	-	-	3,907	5,150	3,000
Flags	9602	394	1,235	1,680	515	1,000
Tree Contractor/Replacement	9610	9,600	21,387	18,020	20,000	15,000
HVAC Maintenance	9614	10,491	17,698	32,043	15,450	15,000
Holiday Decorations	9617	21,169	3,147	4,497	10,000	5,000
Computer Programs/Equipment	9634	335	293	-	-	-
Miscellaneous	9891	1,746	1,107	2,218	4,120	4,000
Total Public Works Expenditures		\$ 552,511	\$ 722,362	\$ 672,194	\$ 888,168	\$ 823,678

Village of Glenwood						
Program Budget						
For Budget Year 2015-2016						
Fund 01 General Corporate Fund						
Department - 400 - Parks Program						
		2013	2014	2015	2015	2016
	Account Number	Audited	Audited	Actual	Budget	Budget
Park Directors Salary	9010	\$ -	\$ -	\$ -	\$ -	\$ -
Part Time Employees	9012	25,185	15,836	4,631	6,346	13,239
July 4th Overtime	9014	-	-	-	-	-
Employers FICA	9040	-	1,033	354	485	1,013
Employers IMRF	9041	-	-	-	553	1,111
Volunteer Appreciation	9118	-	-	-	-	-
Utilities	9180	4,712	4,550	6,782	4,000	6,000
Summer/Winter Activities	9230	-	-	-	-	-
Park Program Expenses	9280	3,754	3,760	1,329	3,800	8,539
Easter Program	9281	494	546	451	600	-
July 4th Expenses/Fall Festival	9282	5,355	96	310	200	-
Back To School	9283	1,353	1,605	2,085	1,800	-
Halloween/Hayride Expenses	9284	668	854	461	950	-
Christmas in the Park Expense	9285	751	573	1,004	750	-
Tents	9342	-	-	-	-	-
Transportation (Bus, Vans)	9343	-	-	-	-	-
Repair/Main Gen Tools/Equip	9425	-	-	-	-	-
Repair/Main Municipal Bldgs	9430	9,072	8,700	6,139	8,240	10,000
Maint Municipal Grounds	9441	14,533	6,003	27,899	6,500	6,695
Fireworks	9625	11,750	11,750	11,750	11,750	11,750
Hickory Glen Park Grant Expense	9630	-	1,127	371	-	-
Playground Equipment	9642	-	-	-	3,000	3,090
Misc. (Includes Brochure)	9891	31	-	234	1,030	1,061
Total Parks Expenditures		\$ 77,658	\$ 56,433	\$ 63,800	\$ 50,005	\$ 62,497

Village of Glenwood						
Program Budget						
For Budget Year 2015-2016						
Fund 01 General Corporate Fund						
Department - 500 - Police Program						
		2013	2014	2015	2015	2016
	Account Number	Audited	Audited	Actual	Budget	Budget
Part Time Police Officers Pay	9009	\$ 53,209	\$ 48,748	\$ 34,025	\$ 55,000	\$ 42,432
Department Supervisor	9010	101,087	102,990	104,588	104,647	106,740
Full Time employees	9011	1,742,650	1,664,604	1,821,323	1,704,988	1,819,960 o
Part Time Records Clerks	9012	73,920	61,894	59,869	75,000	91,228 p
Crossing Guards	9013	24,453	15,936	-	-	-
Overtime Wages	9014	139,613	214,470	207,976	149,350	175,000 q
Holiday Pay	9015	86,262	74,259	60,009	90,000	90,000
Police Dept Retro Payroll	9008	-	-	-	57,000	103,000 r
Employers FICA	9040	79,781	135,074	167,304	171,053	177,890
Employers IMRF	9041	-	20,538	19,905	5,829	24,510
Pension Contribution	9043	617,956	457,652	-	548,813	614,208 s
Unemployment Insurance	9045	11,305	204	-	5,305	5,305
Office Supplies	9111	11,571	6,894	7,617	11,000	11,000
Postage	9114	4,286	3,341	2,070	4,500	4,500
Telephone	9120	11,292	12,614	8,606	8,000	8,000
Dues Subscriptions/Memberships	9140	11,647	9,901	7,571	12,000	12,000
Legal Services	9151	44,293	84,403	47,318	48,000	48,000
Municipal Systems	9153	11,854	11,605	11,931	13,000	13,000
Group Insurance/Hospital	9160	231,585	214,631	246,120	237,000	274,080 t
Workers Comp Insurance	9170	97,000	99,910	61,074	100,000	78,000
Liability Insurance	9171	1,489	4,757	2,054	-	-
Utilities	9180	1,710	1,218	4,725	2,000	3,500
Personnel Training	9181	26,330	21,738	14,277	20,000	20,000
Travel Lodging Meals	9182	3,734	8,255	5,992	5,000	5,000
Public Education Programs	9185	1,827	-	1,156	1,000	1,500
Physicals	9186	1,616	189	75	1,200	1,200
Uniforms	9200	30,350	27,817	33,501	31,000	31,000
Gas and Oil	9210	90,751	87,426	65,585	91,000	75,000
Prisoner Food	9226	1,115	634	507	1,200	750
Grant Expense	9344	-	-	-	5,304	-
Repair/Maint Communication	9410	12,630	16,142	21,724	25,000	20,000
Repair/Maint Copy machine	9412	3,842	4,575	5,163	4,000	4,300
Repair/Maint Vehicles	9420	41,263	50,278	70,160	42,000	40,000
Repair/Maint Gen Tools/Equip	9425	10,890	5,094	2,355	11,000	5,000
Repair/Maint. Municipal Blds.	9430	1,060	2,703	6,845	11,000	2,500
Radar Equipment	9501	11,942	-	2,813	-	1,500
In Car L3 Cameras	9502	-	-	3,724	-	3,500
Evidence MGMT System	9503	-	-	-	15,000	15,000
3m Opticom	9505	-	90	-	500	500
Municipal Security Cameras (CTC)	9506	6,605	2,221	1,512	-	7,000
Spillman Touch/ 4 Ipads 32 GB	9507	11,857	-	443	-	750
Range Usage/Ammunition	9508	7,363	13,349	3,267	16,000	16,000
Tow Fee Expense	9509	990	1,145	1,770	5,000	2,500
TASER X2	9510	-	-	-	7,000	7,000
Purchase /Gen Tools Equip	9550	-	-	1,754	1,000	250
Purchase of Camera/Film/Paper	9558	-	-	-	1,500	500
Purchase-Personnel Equipment	9590	-	-	-	5,200	2,500
Police Crime Prevention	9600	3,818	1,039	1,308	3,000	1,500
Vest Program	9601	4,156	-	-	2,000	2,000
Computer Programs/Equipment	9634	23,840	42,339	38,584	-	15,000 u
Communication Equipment	9688	-	-	1,004	-	300
Board Up Expense	9700	1,807	1,350	749	2,600	1,000
Bank Fees	9710	-	-	-	-	500
MSI License Plate Reader		-	-	-	-	2,600
Miscellaneous	9891	2,324	2,155	3,263	5,000	2,500
Total Police Expenditures		\$ 3,657,073	\$ 3,534,182	\$ 3,161,617	\$ 3,714,989	\$ 3,991,002

Village of Glenwood						
Program Budget						
For Budget Year 2015-2016						
Fund 01 General Corporate Fund						
Department - 600 - Fire/Building						
		2013	2014	2015	2015	2016
	Account Number	Audited	Audited	Actual	Budget	Budget
Department Supervisor	9010	\$ 96,127	\$ 97,027	\$ 99,533	\$ 98,588	\$ 100,560
Full Time employees	9011	197,495	173,430	208,386	196,000	216,049
Part Time Inspectors	9012	27,539	15,217	31,913	20,600	21,012
Secretarial Services	9013	42,178	42,965	27,855	69,043	49,429
Overtime Wages	9014	2,102	2,999	2,480	1,000	1,020
Paid on Call	9016	103,619	146,981	100,259	98,900	100,878
Sleep in Pay	9018	92,338	95,956	94,728	99,800	101,796
Duty Shift Assignment	9019	52,343	51,916	47,523	50,500	51,510
Contract Services	9020	59,431	62,433	47,455	60,000	72,000
Employers FICA	9040	51,970	38,220	45,738	48,534	49,132
Employers IMRF	9041	-	8,865	11,377	7,817	11,034
Pension Contributions	9043	99,817	73,995	-	86,549	80,209
Unemployment Insurance	9045	6,146	1,900	-	-	-
Building Code Hearings	9105	10,659	11,450	15,431	6,500	6,500
Planning and Zoning	9106	646	533	100	1,200	1,200
Printing and Advertising	9109	682	2,629	1,546	989	1,000
Office Supplies	9111	2,502	3,527	3,323	3,000	3,000
Postage	9114	1,657	1,481	2,232	500	2,000
Food Service Inspections	9119	60	-	-	900	900
Telephone	9120	12,136	4,326	5,204	4,000	4,000
Dues Subscriptions/Memberships	9140	335	690	1,808	700	700
Legal Services	9151	23,698	4,418	2,600	8,000	5,000
Legal Fees Zoning	9154	124	239	-	300	300
Group Insurance/Hospital	9160	41,585	58,366	43,091	66,150	54,263
Workers Comp Insurance	9170	93,000	97,650	-	97,650	53,000
Utilities	9180	886	2,535	1,418	1,000	1,000
Personnel Training	9181	17,200	23,087	8,253	10,000	10,000
Travel Lodging Meals - Misc	9182	1,280	1,458	1,084	-	-
Public Education Programs	9185	697	1,070	-	1,500	1,500
Physicals	9186	1,600	4,140	2,010	1,800	1,800
Uniforms	9200	2,954	9,851	5,218	7,500	7,500
Gas and Oil	9210	26,694	30,111	21,222	28,000	28,000
Station Supplies	9290	699	1,355	214	1,800	1,800
Fire Dept Grant Expense	9372	-	-	8,965	4,000	4,000
Repair/Main Vehicles	9420	34,184	22,145	37,851	24,000	24,000
MABAS Expense	9423	3,340	3,968	3,229	4,000	4,000
Repair/Main Gen Tools/Equip	9425	9,888	10,218	15,249	8,500	8,500
Maintenance Station 1	9431	9,077	10,274	8,602	4,000	4,000
Maintenance Station 2	9432	9,220	5,597	7,240	4,000	4,000
Copy Machine	9604	674	761	874	600	600
Grass Cutting Vacant Homes	9632	1,110	7,100	8,159	7,000	7,000
Computer Programs Equip	9634	10,082	12,162	13,289	-	-
Communications Equipment	9688	-	-	1,033	1,000	1,000
Miscellaneous	9891	2,653	1,211	1,626	2,000	2,000
Total Fire/Building Expenditures		\$ 1,150,423	\$ 1,144,256	\$ 938,116	\$ 1,137,920	\$ 1,097,193

Village of Glenwood						
Program Budget						
For Budget Year 2015-2016						
Fund 01 General Corporate Fund						
Department - 700 - E.S.D.A						
		2013	2014	2015	2015	2016
	Account Number	Audited	Audited	Actual	Budget	Budget
	Dept Supervisor	\$ -	\$ -	\$ 2,424	\$ 1,030	\$ 1,030
	Part Time Employees	-	-	-	4,000	4,000
	Employers FICA	-	-	185	385	385
	Employers IMRF	-	-	-	439	439
	Uniforms	-	500	-	500	500
	Communications	-	1,004	3,875	4,000	4,000
	Total ESDA Expenditures	\$ -	\$ 1,504	\$ 6,484	\$ 10,353	\$ 10,353

Village of Glenwood							
Program Budget							
For Budget Year 2015-2016							
Fund 01 General Corporate Fund							
Department - 800 - Senior Center							
		2013	2014	2015	2015	2016	
	Account Number	Audited	Audited	Actual	Budget	Budget	
	Directors Salary	9010	\$33,519	\$ 36,801	\$35,918	\$ 36,435	\$ 37,163
	Part Time Employees	9012	7,344	7,821	8,402	8,000	11,184
	Employers FICA	9040	4,474	2,799	3,347	3,399	3,699
	Employers IMRF	9041	-	2,811	3,092	3,177	3,107
	Office Supplies	9111	629	777	579	700	400
	Postage	9114	-	-	-	-	-
	Telephone/Internet	9120	300	825	525	750	400
	Dues Subscriptions/Memberships	9140	-	-	50	-	75
	Group Insurance/Hospital	9160	3,034	4,442	5,887	5,356	6,302
	Utilities	9180	3,109	6,532	2,807	3,605	3,605
	Special Events	9442	1,995	2,438	1,625	2,500	2,500
	Taxi Voucher Program		-	-	3,694	22,000	10,000
	Miscellaneous	9891	703	539	198	800	800
	Total Senior Center Expenditures		\$ 55,107	\$ 65,785	\$ 66,125	\$ 86,722	\$ 79,235

Village of Glenwood						
Program Budget						
For Budget Year 2015-2016						
Fund 03 Motor Fuel Fund Tax Fund						
Department - 310 - Motor Fuel						
		2013	2014	2015	2015	2016
Revenue	Account Number	Audited	Audited	Actual	Budget	Budget
Motor Fuel Tax Receipts	8420	\$ 289,487	\$ 260,629	\$ 192,263	\$ 215,000	\$ 220,000
Interest Income	8810	367	71	47	70	70
Grants	8950	-	33,445	-	-	-
Intergovernmental	8979	-	-	-	-	-
Miscellaneous	8980	-	-	-	-	-
Loan Program	8981	-	-	78,168	-	-
Total Revenue		\$ 289,854	\$ 294,145	\$ 270,478	\$ 215,070	\$ 220,070
Highway & Streets Expenses						
Street Sweeping	9240	\$ 23,104	\$ 22,411	\$ 19,578	\$ 26,250	\$ 25,000
Road Salt	9260	12,554	49,838	104,853	80,000	75,000
Street Lighting Maintenance	9422	-	1,170	7,112	50,000	25,000
Streets/Sidewalks/Roadways	9460	115,978	115,418	22,980	250,000	200,000
Engineering Services	9685	78,294	106,620	(11,617)	30,000	25,000
2010 Bond Expense	9825	100,000	-	100,000	100,000	100,000
Transfer Out	9890	-	100,000	-	-	-
Total Motor Fuel Expenditures		\$329,929	\$395,457	\$242,905	\$536,250	\$450,000
Change in Net Position		\$ (40,075)	\$ (101,312)	\$ 27,573	\$ (321,180)	\$ (229,930)

Village of Glenwood						
Program Budget						
For Budget Year 2015-2016						
Fund 10 Sewer & Water Fund						
Department - 110 - Sewer & Water						
		2013	2014	2015	2015	2016
Revenue	Account Number	Audited	Audited	Actual	Budget	Budget
IMRF & FICA Reimbursement	8105	\$ -	\$ -	\$ 67,967	\$ 73,503	\$ 71,997
Unrealized Gain on Investment	8800	-	(3,190)	2,238	-	-
Interest Income	8810	2,825	7,364	3,406	510	510
Water Usage	8915	1,604,822	2,014,058	2,023,411	2,129,243	3,572,296 x
Sewer Usage	8916	-	-	-	5,101	5,101
Water Turn on Charge	8918	6,600	8,725	1,325	-	-
Returned Check Charge	8919	920	1,015	300	1,020	500
Allowance Doubtful Accounts	8920	-	(8,749)	212	-	(5,000)
Penalties	8921	65,872	73,081	151,156	61,206	75,000
S & W Depr Fund	8923	-	-	407,002	393,215	393,215 y
Stormwater	8924	-	3,735	-	-	-
Stormsewer	8925	-	-	144,628	-	144,628 z
Tap in Fees	8929	-	4,500	-	-	-
AR Temp Revenue Account	8932	-	-	5,804	-	6,000
Meter Sales	8940	1,000	2,086	1,100	758	800
S W Administrative Fee	8941	31,954	31,709	31,664	32,320	28,000
Grants	8950	175,000	7,132	-	-	-
Transfer In	8979	-	-	188,651	-	-
Miscellaneous	8980	1,247	2,036	764	1,530	1,000
Capital Contributions	8990	587,051	146,298	-	-	-
Total Sewer & Water Revenue		\$ 2,477,291	\$ 2,289,875	\$ 3,029,628	\$ 2,698,406	\$ 4,294,047
General Expenses						
Dept. Supervisor	9010	\$ 56,689	\$ 57,137	\$ 59,411	\$ 57,349	\$ 58,496
Full Time Employees	9011	308,850	268,866	369,599	360,000	367,200
Part Time Employees	9012	24,953	10,350	-	-	-
Overtime	9014	33,110	21,405	29,014	40,000	24,000
Contract Services	9020	24,136	26,647	16,957	27,500	27,500
Lawn Care Services	9021	8,015	9,003	7,881	10,506	11,506
Employers FICA	9040	539	601	31,296	34,987	34,402
Employers IMRF	9041	-	-	36,671	39,881	37,595
Unemployment Insurance	9045	-	-	-	4,100	4,100
Printing and Advertising	9109	4,837	2,196	3,297	11,025	5,000
Office Supplies	9111	1,450	2,312	835	2,205	2,205
Copier Supplies/Maintenance	9113	-	-	1,666	1,103	2,000
Postage	9114	11,738	9,987	11,946	13,230	10,500
Telephone	9120	37,500	46,861	69,177	50,000	52,000
Water/Sewer System Alarm	9121	60	844	618	1,654	-
Dues Subscriptions Memberships	9140	6,810	661	2,721	1,103	2,500
Legal Services	9151	13,100	11,615	2,625	3,675	3,675
Group Insurance and Hospital	9160	39,992	62,449	68,936	49,613	108,245 aa
Workmen's Comp Insurance	9170	72,000	75,600	-	79,380	43,000 bb
Utilities	9180	7,662	10,920	9,136	11,000	11,000
Personnel Training	9181	1,491	-	397	2,756	3,000
Travel Lodging meals	9182	1,096	1,132	475	1,575	1,000
Public Education Programs	9185	-	-	2,973	2,500	2,500
Physicals	9186	115	-	-	1,000	500
Gas and Oil	9210	29,333	45,198	23,905	33,075	33,075
Energy for Pumping	9223	36,731	41,444	40,544	57,750	50,000
Chemicals	9225	14,894	24,050	32,782	22,050	22,050
Storage Building	9261	30,710	-	-	-	-
IEPA Loan Project	9281	31,545	-	-	-	-
EDA Grant	9371	395	7,529	-	-	-
Concrete Bins at P.W.	9374	-	-	-	35,000	- cc
Repair/Maint Communication	9410	3,771	625	618	2,100	-
Repair/Maint Water System	9411	262,297	114,095	233,293	250,000	200,000 dd
Repair/Maint Vehicles	9420	22,642	33,904	33,613	27,563	27,563
Repair/Maint Gen Tools/Equip	9425	997	2,801	57	10,500	5,000
Repair/Maint Municipal Buildings	9430	11,398	9,857	6,069	16,538	15,000
Maint Municipal Grounds	9441	12,685	94,555	60,353	15,750	75,000 ee

Revenue	Account Number	2013	2014	2015	2015	2016	
		Audited	Audited	Actual	Budget	Budget	
Repair/Maint Sewer System	9450	300,761	126,905	205,654	250,000	200,000	ff
Purchase Gen'l Tools/ Equipment	9550	5,212	1,501	4,644	11,025	5,000	
Purchase Personnel Equipment	9590	4,174	4,168	7,694	5,513	5,000	
SCADA System Upgrade	9607	-	-	-	250,000	-	
Water Purchases/Chicago Hts	9608	452,064	962,658	868,141	1,032,000	1,500,000	gg
Halsted Water Connection	9618	-	6,157	-	-	-	
Comp Programs/Equipment	9634	6,467	52,165	41,968	38,588	38,588	
Water Meter Program	9637	49,610	25,668	78,727	63,000	50,000	
New Roof WP1	9641	-	-	-	15,000	-	
O & M Chicago Heights	9658	30,219	9,938	-	-	-	
Purchase of Vehicles	9684	245,836	-	-	-	-	
Engineering Services	9685	62,274	62,578	50,428	27,563	25,000	
Communications Equipment	9688	370	-	-	3,308	-	
IEPA Loan Payment	9821	-	-	17,519	-	-	
2010 Bond Expense	9825	150,000	-	-	150,000	-	hh
Interest Expense IEPA Loan	9832	6,214	-	-	32,395	40,000	
Unrealized Loss on Invest	9836	-	-	2,931	-	-	
Depreciation Expense	9840	319,269	344,854	-	-	-	
Homewood Disposal	9888	8,810	13,360	5,047	10,500	10,500	
Transfer Out	9890	-	229,632	216,014	126,868	-	ii
Miscellaneous	9891	556,808	19,214	1,516	2,756	2,500	
SW Force Main Repairs	9904	453,678	-	-	-	-	
Capitalized Items	9999	-	(90,166)	-	-	-	
SW Force Main Replacement		-	-	-	-	175,000	jj
Transfer Out	8979*	-	(79,632)	-	-	-	
Transfer Out	9140*	-	1,060,989	-	-	-	
IEPA Loan Project	9281*	-	(15,363)	-	-	-	
Sanitary Sewer	9580*	-	1,178	-	-	-	
Engineering Services	9685*	-	(18,415)	-	-	-	
SW Force Main	9904*	-	(37,409)	-	-	-	
Construction Interest	9907*	-	22,969	-	-	-	
Interest & Principal	9831*	-	38,844	-	-	-	
Total Sewer & Water Expenditures		\$ 3,763,307	\$ 3,734,437	\$ 2,657,147	\$ 3,294,984	\$ 3,291,199	
Change in Net Position		\$ (1,286,016)	\$ (1,444,562)	\$ 372,481	\$ (596,578)	\$ 1,002,848	

Village of Glenwood						
Program Budget						
For Budget Year 2015-2016						
Fund 70 Glenwoodie Golf Course						
Department - 70 - Glenwoodie Golf Course						
		2013	2014	2015	2015	2016
	Account Number	Audited	Audited	Actual	Budget	Budget
Taxes						
Property Taxes	8100	\$ 213,937	\$ 236,186	\$ -	\$ 213,937	\$ 213,937
FICA/IMRF Reimbursement	8105	-	-	81,039	77,000	82,729
Total Taxes		\$ 213,937	\$ 236,186	\$ 81,039	\$ 290,937	\$ 296,666
Food & Bev Rev Golf Course						
Food-Restaurant	8700	\$ 64,777	\$ 66,753	\$ 74,933	\$ 80,056	\$ 88,000
Food-Banquet	8701	168,967	230,583	249,286	276,700	225,000
Food-Beverage Cart	8703	2,370	1,798	2,591	20,158	2,500
Beverage-Rest-Non-Alcohol	8704	25,212	24,554	22,060	29,465	22,000
Beverage-Rest-Alcohol	8705	146,147	171,394	159,590	204,473	208,000
Beverage-Banquet-Non-Alcohol	8706	13,335	10,799	7,876	12,959	5,000
Beverage-Banquet-Alcohol	8707	47,968	44,805	48,931	53,766	25,000
Beverage-Cart-Non-Alcohol	8710	15,666	7,298	8,335	8,758	9,200
Beverage-Cart-Alcohol	8711	39,803	36,205	46,734	43,446	50,000
Food Outings	8712	-	69,259	74,196	83,111	83,111
Bev Outing-Non Alcohol	8713	-	151	485	29,860	500
Bev Outing - Alcohol	8714	-	24,434	26,491	-	28,000
All Other Revenues/Food/Beverage	8720	1,066	-	-	-	-
Banquet Rental	8730	65,085	(500)	28,819	36,766	36,766
Total Food & Bev Rev Golf Course		\$ 590,395	\$ 687,533	\$ 750,327	\$ 879,518	\$ 783,077
Gen'l/Admin Rev Golf Course						
Facility Rent	8740	\$ 28,047	\$ 30,414	\$ -	\$ -	\$ -
Green Fees	8750	540,151	501,874	458,592	570,000	540,000
Season Passes	8751	42,364	29,435	29,142	30,000	30,000
Golf Car Rental	8751	229,950	220,995	214,630	240,000	240,000
Driving Range	8753	68,623	56,626	58,061	70,000	68,000
Club Rentals	8754	530	542	417	1,000	600
Pull Carts	8755	24	54	57	200	100
Instruction Fee	8756	4,194	5,732	12,219	4,000	8,000
Prepaid Green Fees	8757	23,180	14,166	2,623	27,000	10,000
Promotional Green Fees	8758	-	24,741	45,860	-	25,000
Golf Services	8760	10,645	1,158	7,707	3,000	4,000
Club Repair/Parts/Service	8762	-	1,302	2,142	-	2,000
Golf Merchandise	8935	69,170	108,856	93,772	100,000	75,000
First Tee Program		-	-	-	3,000	3,000
Total Gen'l/Admin Rev Golf Course		\$ 1,016,876	\$ 995,895	\$ 925,223	\$ 1,048,200	\$ 1,005,700
Other Income						
Video Gaming	8432	\$ -	\$ -	\$ 6,700	\$ -	\$ 10,000
Tobacco Charges	8721	7,747	2,010	2,212	6,000	2,500
Service Charges	8761	-	77,138	80,869	-	60,000
Interest Income	8810	(14)	26	2	26	-
Cell Tower Rental	8928	44,118	45,883	47,718	47,718	49,626
Golf Simulator Revenues	8931	-	-	18,068	-	35,700
Bridal Show Tickets	8944	228	27	-	27	-
Bond Proceeds	8949	-	-	-	-	-
Transfer - In	8979	-	-	2,089	-	-
Miscellaneous	8980	51,879	8,068	1,700	3,000	1,200
Shipping Charges	8982	-	263	399	500	-
Capital Contributions	8990	-	-	-	-	-
Total Other Income		\$ 103,958	\$ 133,414	\$ 159,757	\$ 57,271	\$ 159,026
Total Glenwoodie Golf Course Revenue		\$ 1,925,166	\$ 2,053,028	\$ 1,916,346	\$ 2,275,926	\$ 2,244,469

	Account Number	2013 Audited	2014 Audited	2015 Actual	2015 Budget	2016 Budget
General Expenses						
Consulting Services	9024	\$ -	\$ 850	\$ -	\$ -	\$ -
Unemployment Insurance	9045	31,122	19,414	25,703	15,914	15,914
Bond Service Fees	9103	-	-	-	-	-
Data Processing	9112	3,304	2,070	2,493	6,695	2,200
Legal Services	9151	-	1,634	387	1,500	1,500
Insurance	9170	-	-	-	-	10,000
Liability Insurance	9171	28,226	30,963	33,612	33,000	33,000
Donations/Memorials	9187	-	-	-	-	-
Project Expense	9613	-	-	49,126	-	-
Engineering Services	9685	-	-	-	-	-
Direct TV Expense	9698	2,456	3,405	180	3,500	-
2010 Bond Expense	9825	100,000	-	-	100,000	100,000
Capital Expenditures	9829	-	-	-	-	22,000
Debt G. O. Bond-Interest	9831	210,330	190,712	100,000	210,330	210,330
Interest Expense	9832	-	15,039	-	-	-
Amortization Expense	9833	(2,760)	(12,528)	-	-	-
Depreciation Expense	9840	291,748	310,476	-	-	-
Cash Over/Short	9889	(87)	617	(1,148)	-	-
Transfer Out	9890	-	100,000	-	-	-
Loss on Disposal/Fixed Assets	9892	-	-	-	-	-
Total General Expenses		\$ 664,339	\$ 662,652	\$ 210,353	\$ 370,939	\$ 394,944
Golf Course Maintenance						
Dept. Supervisor	9010	\$ 87,484	\$ 88,468	\$ 89,144	\$ 86,910	\$ 86,910
FT Employees	9011	112,072	115,625	115,400	107,904	107,904
PT Employees	9012	61,341	67,806	58,723	65,000	65,000
Contract Services	9020	335	1,690	-	-	-
Employers FICA	9040	864	(331)	18,714	19,876	19,876
Employers IMRF	9041	-	-	16,917	16,988	16,286
Office Supplies	9111	137	73	54	100	100
Dues Subscriptions, Memberships	9140	560	783	545	560	560
Group Insurance and Hospital	9160	35,076	35,166	43,503	42,000	37,733
Utilities	9180	2,418	1,945	3,995	2,500	4,000
Personnel Training	9181	341	105	87	500	500
Travel Lodging & Meals	9182	63	5	-	500	-
Uniforms	9200	2,677	2,453	4,809	2,370	3,000
Gas and Oil	9210	30,959	33,781	29,187	30,000	25,000
Chemicals	9225	46,878	34,366	39,868	40,000	40,000
Repair/Maint Vehicles	9420	407	681	2,049	2,500	2,000
Repair/Maint Turf Equip	9425	6,065	10,964	9,787	10,000	10,000
Repair/Maint Buildings	9430	2,768	1,540	7,958	500	500
Equipment Rental	9433	2,670	582	3,049	2,500	2,500
Repair/Maint Irrigation System	9434	4,087	2,648	2,301	3,150	2,000
Landscaping	9435	11,890	35,262	13,312	10,000	10,000
Maint - Municipal Grounds	9441	24,452	34	186	500	46,746
Purchase Gen'l Tools/Equip	9550	2,510	2,657	1,620	1,000	1,000
Safety Equipment	9556	104	243	-	300	300
Licenses and Permits	9699	-	-	-	250	100
Fertilizer	9741	42,262	12,830	29,553	25,000	20,000
Course/Range/Shop Supplies	9742	1,622	1,038	1,588	1,000	1,000
Capital Equipment	9827	235	-	14,028	15,000	-
Capital Improvements	9829	-	-	4,756	5,000	5,000
Equipment Lease Payments	9838	2,667	6,038	63,121	65,000	65,000
Miscellaneous	9891	623	192	509	-	1,000
Capitalized Items	9999	-	-	-	-	-
Total Golf Course Maintenance		\$ 483,567	\$ 456,644	\$ 574,764	\$ 556,908	\$ 574,015

	Account Number	2013 Audited	2014 Audited	2015 Actual	2015 Budget	2016 Budget
Pro-Shop						
Department Supervisor	9010	\$ 37,094	\$ 62,967	\$ 66,159	\$ 62,424	\$ 62,424
Full Time Employees	9011	26,902	11,547	-	-	44,146
Part Time Employees	9012	65,964	59,884	56,410	46,000	46,000
Contract Services	9020	659	4,900	-	5,000	-
Instruction	9023	1,300	1,034	9,925	2,500	-
Employers FICA	9040	(1,039)	(124)	8,378	8,294	11,672
Employers IMRF	9041	-	-	8,357	5,443	8,909
Printing and Advertising	9109	17,326	5,311	12,430	16,500	12,000
Office Supplies	9111	2,098	1,386	2,276	3,859	1,800
Postage	9114	18	672	331	1,000	750
Telephone	9120	8,250	10,187	13,126	6,825	8,700
Dues Subscriptions Memberships	9140	5,292	4,505	6,226	5,000	5,000
Group Insurance and Hospital	9160	23,635	11,957	11,904	21,000	15,018
Marketing/Bus Development	9175	21,580	11,371	10,500	3,000	12,000
Utilities	9180	41,019	40,394	52,014	33,075	42,000
Personnel Training	9181	6,092	1,832	3,880	8,662	9,000
Travel Lodging Meals	9182	4,870	801	574	2,100	2,100
Uniforms	9200	25	1,203	53	3,000	3,000
Repair/Maint Golf Cars	9419	9,905	6,318	7,095	10,500	8,000
Repair/Maint-Gen Tools/Equip	9425	1,071	793	3,135	2,625	2,625
Repair/Maint-Buildings	9430	10,673	(845)	18,247	10,500	10,500
Equipment Rental	9433	12,961	11,666	1,252	12,000	5,000
Purchase - G/C Range Equipment	9550	194	464	3,235	2,500	12,000
Computer Programs/Equipment	9634	2,834	7,278	4,975	500	7,500
Golf Car Lease	9683	7,778	4,993	54,126	61,250	61,250
COGS Golf Merchandise	9701	90,109	54,289	56,868	52,500	45,000
Cleaning Services	9703	18,893	1,950	32	3,600	1,800
Managers Buy/Promotions	9705	3,490	3,925	4,396	27,500	3,500
COGS Special Orders	9707	21,140	27,584	27,242	28,000	15,000
Bank Charges	9710	11,717	11,059	16,346	14,700	14,700
Purchase of Golf Simulator	9720	-	-	20,205	-	15,000
Course/Range/Shop Supplies	9742	10,637	1,796	4,140	3,500	4,500
Capital Improvements	9829	-	-	1,256	20,000	20,000
Jr. Golf Expense/First Tee	9837	19,332	-	2,252	2,000	2,500
Equipment Lease Payments	9838	9,508	8,593	9,626	6,000	6,000
Depreciation Expense	9840	-	-	-	-	-
Miscellaneous	9891	1,309	587	321	525	525
Total Pro-Shop		\$ 492,635	\$ 370,277	\$ 497,294	\$ 491,883	\$ 519,919
Food and Beverage						
Department Supervisor	9010	\$ 77,986	\$ 81,828	\$ 83,350	\$ 83,232	\$ 83,232
FT Employees	9011	-	21,654	40,446	40,000	37,602
Part Time Employees	9012	132,355	141,455	148,261	146,778	86,778
Contract Service	9020	-	-	25,639	-	60,000
Employers FICA	9040	853	209	21,197	20,656	15,882
Employers IMRF	9041	-	1	7,476	10,968	10,102
Cleaning Services	9115	-	1,435	5,266	5,400	5,400
Telephone	9120	-	-	525	-	900
Group Insurance and Hospital	9160	(1,029)	21,393	26,302	13,100	28,989
Marketing/Bus Development	9175	-	-	-	7,000	7,000
Personnel Training	9181	1,520	155	183	-	3,750
Travel Lodging Meals	9182	3,133	77	-	500	3,500
Uniforms	9200	5,680	1,282	665	2,500	1,500
Repair/Maint-Gen Tools/Equip	9425	3,414	2,715	2,501	2,625	2,625
Repair / Maint Buildings		-	990	182	-	3,500
Equipment Rental	9433	1,879	8,170	3,868	2,200	2,500
Computer - Programs	9634	1,096	85	1,139	6,000	6,000
Licenses and Permits	9699	500	935	709	800	800
Linen Service	9704	11,555	18,139	14,445	20,000	15,000
Managers Buy/Bar Buy		-	8,125	5,717	-	10,000
Kitchen Equipment	9703	-	297	-	500	10,000
Tobacco Products	9735	2,572	1,559	1,444	2,888	1,800
COGS- Food	9736	127,487	133,367	148,293	148,480	150,000
COGS-Non Alcoholic Beverage	9737	10,411	18,372	15,959	15,000	18,000
COGS-Alcoholic Beverage	9738	74,319	65,202	77,959	89,132	92,000

		2013	2014	2015	2015	2016
	Account Number	Audited	Audited	Actual	Budget	Budget
Miscellaneous - Food supplies*	9739	8,469	13,883	13,749	14,000	16,000
Miscellaneous	9891	3,423	1,230	1,291	5,000	1,000
Total Food and Beverage		\$ 465,624	\$ 542,558	\$ 646,567	\$ 636,758	\$ 673,860
Glenwoodie Banquet						
Department Supervisor	9010	\$ 5,447	\$ (72,301)	\$ -	\$ -	\$ -
Part Time Employees	9012	270	-	-	-	-
Uniforms	9200	394	-	-	-	-
Cleaning Services	9703	-	-	-	-	-
Linen Service	9704	126	-	-	-	-
Kitchen/Bar Equipment	9730	297	-	-	-	-
Bar Tables/Chairs	9734	2,469	-	-	-	-
Misc Food Supplies	9739	1,269	-	-	-	-
Total Glenwoodie Banquet		\$ 10,272	\$ (72,301)	\$ -	\$ -	\$ -
Total Glenwoodie Expenditures		\$ 2,116,437	\$ 1,959,830	\$ 1,928,978	\$ 2,056,488	\$ 2,162,738
Change in Net Position		\$ (191,271)	\$ 93,198	\$ (12,631)	\$ 219,438	\$ 81,731

Village of Glenwood					
Program Budget					
For Budget Year 2014-2015					
Fund 19 Capital Improvement					
			2015	2015	2016
Revenue	Fund	Account Number	Actual	Budget	Budget
Duff Re/Holbrook Road	19	8963	\$ 396,962	\$ 800,000	\$ 385,000
Hyatt/Paintball Bldg		8964	306,367	-	-
Miscellaneous		8980	17,046	-	-
Total Revenue			\$ 720,375	\$ 800,000	\$ 385,000
General Expenses					
Administration	100				
WIFI Connection/Sign Expense		9356	\$ -	\$ -	\$ -
HVAC Maintenance		9614	9,890	9,890	-
Computer Programs & Equip		9364	6,655	6,655	-
Capital Purchase		9652	9,890	9,890	-
Total Administration			\$ 26,435	\$ 26,435	\$ -
Sewer & Water	110				
Concrete Bins PW BLDG		9374	\$ -	\$ -	\$ -
SCADA System Upgrade		9607	-	-	-
Computer Programs & Equip		9634	-	-	-
Water Meter Program		9367	-	-	-
New Roof		9641	-	-	-
Purchase of Vehicles		9684	96,487	100,000	100,000
Communication Equipment		9688	-	-	-
Repair/Maint Water System			-	250,000	-
Repair/Maint Sewer System			-	250,000	-
Total Sewer & Water			\$ 96,487	\$ 600,000	\$ 100,000
Public Works	300				
Repair/Maint Water System		9411	\$ -	\$ -	\$ -
Repair/Maint Buildings		9430	73,728	-	-
SCADA System Upgrade		9607	-	-	-
Computer Programs & Equip		9634	-	40,648	-
Purchase of Vehicles		9684	27,923	50,000	-
Total Public Works			\$ 101,651	\$ 90,648	\$ -
Parks	400				
Computer Programs & Equip		9634	\$ -	\$ -	\$ -
Playground Equipment		9642	-	-	30,000
Total Parks			\$ -	\$ -	\$ 30,000
Police	500				
In Car L3 Cameras		9502	\$ -	\$ 60,000	\$ -
Evidence MGMT System		9503	-	-	-
Portable Truck Weight Scale		9504	-	11,000	-
3M Opticom Lighting		9505	-	-	-
Municipal Security Cameras		9506	-	5,000	-
Spillman Touch/4 IPADS		9507	-	6,000	-
License Plate Reader		9511	-	30,000	-
Computer Programs & Equip		9634	105,562	7,500	-
Purchase of Vehicles		9684	28,871	40,000	30,000
Communication Equipment			-	20,000	-
Total Police			\$ 134,433	\$ 179,500	\$ 30,000
Fire	600				
Computer Programs & Equip		9634	\$ -	\$ 5,000	\$ -
Purchase of Vehicles		9684	36,500	120,000	95,000
Total Fire			\$ 36,500	\$ 125,000	\$ 95,000
Glenwoodie	770				
Computer Programs & Equip		9634	\$ 6,533	\$ -	\$ -
Purchase of Vehicles		9684	38,598	-	-
Total Glenwoodie			\$ 45,131	\$ -	\$ -
Total Expenditures			\$ 440,637	\$ 1,021,583	\$ 255,000
Change in Net Position			\$ 279,739	\$ (221,583)	\$ 130,000