

Windemere Township 2019 Budget Estimating Worksheet

	Actual Jan - Oct 18	Projected Jan - Dec 18	Actual Jan - Dec 17	Actual Jan - Dec 16	3 Yr Average	2019 Draft Budget	Notes
Ordinary Income/Expense							
Income							
31000 · General Property Taxes							
31010 · Current Property Taxes	456,164.77	750,000.00	762,519.89	764,302.96	758,940.95	390,000.00	\$400k Levy set at March, 2018 annual meeting Dobo's Sheriff sale did not occur in 2018
31020 · Delinquent Property Taxes	15,044.97	15,044.97	9,620.08	271.42	8,312.16	55,000.00	
Total 31000 · General Property Taxes	471,209.74	765,044.97	772,139.97	764,574.38	767,253.11	445,000.00	
31900 · Delinquent Taxes							
31920 · Tax Forfeiture Sales	1,844.74	1,844.74	1,879.27	1,344.22	1,689.41	1,750.00	
Total 31900 · Delinquent Taxes	1,844.74	1,844.74	1,879.27	1,344.22	1,689.41	1,750.00	
32000 · Licenses and Permits							
32110 · Alcoholic Beverages	50.00	50.00	-	100.00	50.00	50.00	
Total 32000 · Licenses and Permits	50.00	50.00	-	100.00	50.00	50.00	
33000 · Intergovernmental Revenues							
33400 · State Grants and Aids.							
33401 · Local Government Aid	2,323.00	8,000.00	8,378.11	3,656.55	6,678.22	8,000.00	
33418 · Refund of Gas Tax	40,011.28	40,011.28	34,251.01	34,353.39	36,205.23	40,000.00	
33428 · Payments in Lieu of Taxes	1,834.12	1,834.12	468.24	470.04	924.13	1,800.00	
Total 33400 · State Grants and Aids.	44,168.40	49,845.40	43,097.36	38,479.98	43,807.58	49,800.00	
Total 33000 · Intergovernmental Revenues	44,168.40	49,845.40	43,097.36	38,479.98	43,807.58	49,800.00	
34000 · Charges for Services							
34100 · General Government							
34102 · Recording Fees	6.00	6.00	8.00	6.00	6.67	6.00	
34103 · Zoning and Subdivision Fees	6,056.42	6,500.00	7,669.40	12,036.00	8,735.13	6,000.00	
34110 · Septic Permit	-	-	4,650.00	-	-	-	
34111 · Variance Application Fees	1,775.00	1,775.00	825.00	-	866.67	1,500.00	
Total 34100 · General Government	5,837.42	8,281.00	13,152.40	12,042.00	9,608.47	7,506.00	
Total 34000 · Charges for Services	5,837.42	8,281.00	13,152.40	12,042.00	9,608.47	7,506.00	
36200 · Miscellaneous Revenues							
36210 · Interest Earnings	32,235.30	40,000.00	10,372.95	4,312.18	18,228.38	40,000.00	
36230 · Donations from Private Sources	1,000.00	1,000.00	-	-	333.33	-	
36200 · Miscellaneous Revenues - Other	6,612.27	6,612.27	8,397.20	5,572.48	6,860.65	6,600.00	
Total 36200 · Miscellaneous Revenues	39,847.57	47,612.27	18,770.15	9,884.66	25,422.36	46,600.00	
Total Income	562,957.87	872,678.38	849,039.15	826,425.24	847,830.92	550,706.00	
Expense							
41000 · General Government							
41100 · Legislative							
41110 · Township Board							
103.1 · Part-Time Employee Wages	8,482.50	10,179.00	7,275.00	10,534.34	9,329.45	10,000.00	
119.1 · Personal Mileage Reimbursement	1,473.71	52.32	1,013.34	160.16	408.61	100.00	
121.1 · PERA Contributions	-	-	(7.50)	596.98	196.49	-	
122.1 · FICA Contributions	1,593.92	1,912.70	592.87		835.19	765.00	
142.1 · Unemployment Comp Benefits	37.66	45.19	168.07	1,798.47	670.58	50.00	
Total 41110 · Township Board	11,587.79	12,189.22	9,041.78	13,089.95	11,440.32	10,915.00	
Total 41100 · Legislative	11,587.79	12,189.22	9,041.78	13,089.95	11,440.32	10,915.00	
41400 · Township Clerk							
103.2 · Part-Time Employee Wages	11,697.50	14,037.00	7,927.00	5,720.43	9,228.14	10,000.00	Less O.T. in 2019?

	Jan - Oct 18	Jan - Dec 18	Jan - Dec 17	Jan - Dec 16	3 Yr Average	Draft Budget	Notes
119.2 · Personal Mileage Reimbursement	-	567.89	50.29	180.36	266.18	500.00	
121.2 · PERA Contributions	824.64	665.00	433.85	45.90	381.58	500.00	
122.2 · FICA Contributions	750.91	901.09	123.76	-	341.62	765.00	
41410 · Elections	2,066.15	2,479.38	727.63	3,122.11	2,109.71	2,250.00	
41420 · Recording and Reporting	47.38	56.86	184.00	-	80.29	100.00	
41430 · Other Township Expenses							
133 · Life Insurance	405.00	486.00	405.00	405.00	432.00	405.00	
151 · Worker's Comp Insurance	-	5,000.00	4,878.00	8,909.04	6,262.35	5,000.00	
199 · Service / Late Fees	634.91	761.89	87.52	11.96	287.12	250.00	
201 · Accessories	398.16	477.79	927.48	-	468.42	500.00	
202 · Printing & Copying	2,181.46	2,617.75	545.09	220.39	1,127.74	1,000.00	No Comprehensive Plan printing going forward
203 · Paper Products	385.70	462.84	397.67	107.04	322.52	400.00	
207 · Training & Materials	185.00	222.00	1,007.91	136.72	455.54	250.00	
208 · Food and Beverages	142.63	171.16	170.68	-	113.95	200.00	
240.1 · Equipment	531.55	637.86	-	-	212.62	1,000.00	Zoning furniture
309 · Website	1,788.45	2,146.14	1,847.88	1,680.00	1,891.34	350.00	Annual charge to Immense Impact
321 · Telephone	1,596.88	1,916.26	2,609.55	2,446.70	2,324.17	1,920.00	Mike, Ryan, Verizon
322 · Postage	389.09	466.91	797.92	568.04	610.96	600.00	
325 · Internet	1,071.11	1,285.33	691.13	1,095.24	1,023.90	1,080.00	
331 · Travel	110.52	132.62	-	-	44.21	-	
340 · Advertising	3,181.68	3,818.02	1,907.81	636.59	2,120.81	3,750.00	Star Gazette and Evergreen duplicate ads / Less Comprehensive Plan
361 · General Liability Insurance	1,000.00	1,000.00	-	89.00	363.00	1,000.00	
362 · Property Insurance	3,319.00	3,982.80	3,269.00	5,137.00	4,129.60	4,000.00	
381 · Electricity	2,928.67	3,514.40	2,610.90	3,257.56	3,127.62	3,400.00	
383 · Propane	3,097.81	3,717.37	4,338.64	3,614.42	3,890.14	4,000.00	
384 · Garbage Disposal	-	-	-	184.50	61.50	-	
385 · Sewer / Septic	130.00	130.00	115.00	115.00	120.00	130.00	
401 · Building Repair	7,586.50	9,103.80	20.00	-	3,041.27	2,500.00	Galen Neigum electrical work
405 · Cleaning Services	660.00	792.00	660.00	600.00	684.00	720.00	
433 · Dues and Subscriptions	1,457.60	1,749.12	1,077.96	2,183.11	1,670.06	1,600.00	
490 · Donations to Civic Organization	1,000.00	1,000.00	1,000.00	2,500.00	1,500.00	-	
570 · Office Equip and Furnishings	1,056.24	1,267.49	3,251.91	-	1,506.47	3,000.00	Clerk/Zoning laptop replacements / file cabinets
41430 · Other Township Expenses - Other	268.25	321.90	297.60	47.25	222.25	250.00	
Total 41430 · Other Township Expenses	35,506.21	47,181.45	32,914.65	33,944.56	38,013.55	37,305.00	
Total 41400 · Township Clerk	50,892.79	78,077.89	42,361.18	43,013.36	61,861.39	62,335.00	
41500 · Financial Management							
301 · Auditing & Accounting Services	8,500.00	12,500.00	-	-	4,166.67	-	Plan for a 5-year audit cycle
41510 · Township Treasurer							
103.3 · Part-Time Employee Wages	5,845.00	7,014.00	7,635.00	5,885.00	6,844.67	7,000.00	
121.3 · PERA Contributions	-	275.00	-	-	91.67	350.00	
122.3 · FICA Contributions	481.57	577.88	589.81	-	389.23	535.50	
41510 · Township Treasurer - Other	-	-	270.00	-	90.00	-	
Total 41510 · Township Treasurer	6,326.57	7,866.88	8,494.81	5,885.00	7,415.56	7,885.50	
41550 · Assessment Expenses	20,846.67	20,846.67	20,515.00	20,431.40	20,597.69	21,000.00	
41500 · Financial Management - Other	-	-	-	-	-	-	
Total 41500 · Financial Management	35,673.24	41,213.55	29,009.81	26,316.40	32,179.92	28,885.50	
41600 · Legal Services	39,847.99	47,817.59	21,043.70	8,600.45	25,820.58	8,000.00	Continued property dispute litigation
41900 · Other General Government							
41910 · Planning and Zoning							
103.4 · Part-Time Employee Wages	11,875.50	14,250.60	21,072.08	16,455.08	17,259.25	20,000.00	

	Jan - Oct 18	Jan - Dec 18	Jan - Dec 17	Jan - Dec 16	3 Yr Average	Draft Budget	Notes
119.4 · Personal Mileage Reimbursement	-	-	115.53	1,015.20	376.91	800.00	
121.4 · PERA Contributions	-	-	7.50	51.50	19.67	-	
122.4 · FICA Contributions	908.49	1,090.19	1,513.61		867.93	1,530.00	
41910 · Planning and Zoning - Other	9,942.88	11,931.46	6,268.29	150.00	6,116.58	10,000.00	
Total 41910 · Planning and Zoning	22,726.87	27,272.24	28,977.01	17,671.78	24,640.34	32,330.00	
41920 · Data Processing	704.81	845.77	156.78		334.18	800.00	QuickBooks payroll fee
41940 · Building Maintenance	-	-	35.00		11.67	-	
Total 41900 · Other General Government	23,431.68	28,118.02	29,168.79	17,671.78	24,986.20	33,130.00	
41000 · General Government - Other	-	-	-	-	-	-	
Total 41000 · General Government	161,433.49	207,416.26	130,625.26	108,691.94	156,288.40	143,265.50	
42000 · Public Safety							
42200 · Fire							
42220 · Fire Fighting	41,750.00	83,500.00	81,000.00	81,000.00	81,833.33	85,000.00	
42260 · Fire Repair Services	206.00	206.00	80.00		95.33	200.00	
Total 42200 · Fire	41,956.00	83,706.00	81,080.00	81,000.00	81,928.67	85,200.00	
42600 · Traffic Signs	115.69	138.83	132.81	791.95	354.53	2,500.00	
42700 · Animal Control	1,370.00	1,644.00	1,100.00	-	914.67	2,000.00	Beaver pond leveler
Total 42000 · Public Safety	43,441.69	85,488.83	82,312.81	81,791.95	83,197.86	89,700.00	
43000 · Public Works							
43100 · Highways, Streets and Roadways							
119.5 · Personal Mileage Reimbursement	-	-	135.47	194.94	110.14	-	Need General Journal fix for 2018
211 · Cleaning Supplies	-	-	27.17	-	9.06	100.00	
212 · Motor Fuels	14,487.60	17,385.12	5,905.72	8,742.60	10,677.81	11,000.00	
213 · Lubricants and Additives	718.84	862.61		610.52	491.04	600.00	
215 · Shop Materials	768.26	921.91	309.76	598.67	610.11	750.00	
220 · Repair and Maintenance Supplies	14,617.74	17,541.29	5,877.27	10,228.16	11,215.57	15,000.00	
222 · Tires		-	1,608.74		536.25	1,000.00	
224 · Road Materials	57,281.97	68,738.36	108,198.17	54,904.93	77,280.49	13,000.00	Gravel and salt, culverts
240.2 · Small Tools and Minor Equipment	103.90	124.68	694.75	519.88	446.44	250.00	
303 · Engineering and Surveying Fees	10,324.34	12,389.21	34,677.56	1,068.00	16,044.92	52,850.00	R/O/W road platting; Harmony/Parkview/Sturgeon Island Rd engineering
334 · Vehicle Registration / Tabs	48.00	57.60	(16.00)	32.39	24.66	60.00	
363 · Automobile Insurance	1,249.00	1,498.80	1,768.00		1,088.93	1,500.00	
404 · Machinery and Equipment Repair	8,328.91	9,994.69	18,274.75	5,429.63	11,233.02	10,000.00	
416 · Machinery Rental	21,189.96	25,427.95	1,502.50	9,990.25	12,306.90	10,000.00	
43122 · Road Maintenance							
103.5 · Part-time Employee Wages	57,096.17	68,515.40	48,724.29	61,914.66	59,718.12	75,000.00	New Union membership adds 37% to permanent workers for full year
112.5 · Admin/Union Dues Contribution	-	-	-	392.23	130.74	-	
121.5 · PERA Contributions	3,577.86	4,293.43	3,544.88	6,446.24	4,761.52	5,500.00	Public Employees Retirement
122.5 · FICA Contributions	4,287.68	5,145.22	3,653.94		2,933.05	5,737.50	
125.5 · Other Retirement	1,158.60	1,390.32	899.40	1,862.40	1,384.04	2,500.00	Union Pension: \$1.20 / hour
131.5 · Health Insurance	12,698.00	15,237.60	9,705.09	13,270.00	12,737.56	30,240.00	\$840 / month / union worker
43122 · Road Maintenance - Other	4,310.00	5,172.00	140,648.58	11,861.46	52,560.68	5,000.00	
Total 43122 · Road Maintenance	121,466.59	99,753.97	207,176.18	95,746.99	134,225.71	123,977.50	
43126 · Road Equipment	193.26	10,000.00	8,122.57	7,469.43	8,530.67	-	No planned capital equipment purchases
43100 · Highways, Streets and Roadways - Other	112,930.46	750,000.00	-	189.27	250,063.09	605,350.00	Build/Repair/Resurface roads
Total 43100 · Highways, Streets and Roadways	363,708.83	1,014,696.20	394,262.61	195,725.66	534,894.82	845,437.50	
43200 · Sanitation	152.10	182.52	183.08		121.87	175.00	
Total 43000 · Public Works	363,860.93	1,014,878.72	394,445.69	195,725.66	535,016.69	845,612.50	
44000 · Health and Welfare							
44133 · Sanitary Sewer Inspection	-	-	1,900.00	2,950.00	1,616.67	-	

	Jan - Oct 18	Jan - Dec 18	Jan - Dec 17	Jan - Dec 16	3 Yr Average	Draft Budget	Notes
Total 44000 - Health and Welfare	-	-	1,900.00	2,950.00	1,616.67	-	
47000 - Debt Service	47,000.00	47,000.00	45,000.00	43,000.00	45,000.00	50,000.00	
47210 - Bond Interest Payments	3,210.92	3,210.92	5,417.75	7,426.45	5,351.71	1,135.00	
Total 47000 - Debt Service	3,210.92	3,210.92	5,417.75	7,426.45	5,351.71	1,135.00	
66000 - Payroll Expenses	-	-	-	-	-	-	
66900 - Reconciliation Discrepancies	-	-	6.15	-	2.05	-	
Total Expense	580,608.75	1,357,994.72	614,707.66	396,586.00	824,854.65	1,129,713.00	
Net Ordinary Income	(17,650.88)	(485,316.34)	189,331.49	386,839.24	22,976.27	(579,007.00)	

SUMMARY

Levy Revenue	445,000.00
Other Revenue	105,706.00
Capital Improvements	718,393.25
Operating Expenses	411,319.75