

Windemere Township 2020 Budget Estimating Worksheet

	2020 Draft Budget	2019 Budget	Actual Jan - Oct 19	Projected Jan - Dec 19	Actual Jan - Dec 18	Actual Jan - Dec 17	Actual Jan - Dec 16	4 Yr Average	Notes
Revenue/Expense									
Revenue									
31000 · General Property Taxes									
31010 · Current Property Taxes	385,000.00	390,000.00	221,884.19	388,297.33	762,360.43	762,519.89	764,302.96	669,370.15	\$400k Levy set at March, 2019 annual meeting
31020 · Delinquent Property Taxes	70,000.00	55,000.00	19,729.73	26,729.73	15,044.97	9,620.08	271.42	12,916.55	Dobo's sale moved to 2020 (\$50k). Normal delinquent taxes (\$20k).
Total 31000 · General Property Taxes	455,000.00	445,000.00	241,613.92	415,027.06	777,405.40	772,139.97	764,574.38	682,286.70	
31900 · Delinquent Taxes									
31920 · Tax Forfeiture Sales	2,000.00	1,750.00	2,116.64	2,116.64	1,844.74	1,879.27	1,344.22	1,796.22	
Total 31900 · Delinquent Taxes	2,000.00	1,750.00	2,116.64	2,116.64	1,844.74	1,879.27	1,344.22	1,796.22	
32000 · Licenses and Permits									
32110 · Alcoholic Beverages	-	50.00	-	-	100.00	-	100.00	50.00	
Total 32000 · Licenses and Permits	-	50.00	-	-	100.00	-	100.00	50.00	
33000 · Intergovernmental Revenues									
33400 · State Grants and Aids.									
33401 · Local Government Aid	6,000.00	8,000.00	2,347.50	6,047.50	7,458.44	8,378.11	3,656.55	6,385.15	
33418 · Refund of Gas Tax	40,000.00	40,000.00	39,675.03	39,675.03	40,011.28	34,251.01	34,353.39	37,072.68	
33428 · Payments in Lieu of Taxes	1,800.00	1,800.00	1,835.67	1,835.67	1,834.12	468.24	470.04	1,152.02	
Total 33400 · State Grants and Aids.	47,800.00	49,800.00	43,858.20	47,558.20	49,303.84	43,097.36	38,479.98	44,609.85	
Total 33000 · Intergovernmental Revenues	47,800.00	49,800.00	43,858.20	47,558.20	49,303.84	43,097.36	38,479.98	44,609.85	
34000 · Charges for Services									
34100 · General Government									
34102 · Recording Fees	4.00	6.00	4.00	4.00	6.00	8.00	6.00	6.00	
34103 · Zoning and Subdivision Fees	6,000.00	6,000.00	5,542.90	6,000.00	5,815.20	7,669.40	12,036.00	7,880.15	
34110 · Septic Permit	-	-	-	-	-	4,650.00	-	1,162.50	
34111 · Variance Application Fees	1,500.00	1,500.00	1,500.00	1,500.00	2,275.00	825.00	-	1,150.00	
Total 34100 · General Government	7,504.00	7,506.00	7,046.90	7,504.00	8,096.20	13,152.40	12,042.00	10,198.65	
Total 34000 · Charges for Services	7,504.00	7,506.00	7,046.90	7,504.00	8,096.20	13,152.40	12,042.00	10,198.65	
36200 · Miscellaneous Revenues									
36210 · Interest Earnings	25,000.00	40,000.00	32,362.20	41,241.20	43,930.02	10,372.95	4,312.18	24,964.09	
36230 · Donations from Private Sources	1,000.00	-	1,000.00	1,000.00	1,000.00	-	-	500.00	
36200 · Miscellaneous Revenues - Other	4,000.00	6,600.00	3,871.28	3,871.28	6,671.31	8,397.20	5,572.48	6,128.07	
Total 36200 · Miscellaneous Revenues	30,000.00	46,600.00	37,233.48	46,112.48	51,601.33	18,770.15	9,884.66	31,592.16	
Total Revenue	542,304.00	550,706.00	331,869.14	518,318.38	888,351.51	849,039.15	826,425.24	770,533.57	
Expense									
41000 · General Government									
41100 · Legislative									
41110 · Township Board									
103.1 · Part-Time Employee Wages	10,000.00	10,000.00	8,037.50	9,645.00	9,362.50	7,275.00	10,534.34	9,204.21	
119.1 · Personal Mileage Reimbursement	100.00	100.00	124.12	124.12	1,935.88	1,013.34	160.16	808.38	
121.1 · PERA Contributions	-	-	-	-	-	(7.50)	596.98	147.37	
122.1 · FICA Contributions	765.00	765.00	614.88	737.86	1,661.24	592.87	-	747.99	
142.1 · Unemployment Comp Benefits	50.00	50.00	32.36	38.83	37.66	168.07	1,798.47	510.76	
Total 41110 · Township Board	10,915.00	10,915.00	8,808.86	10,545.81	12,997.28	9,041.78	13,089.95	11,418.70	
Total 41100 · Legislative	10,915.00	10,915.00	8,808.86	10,545.81	12,997.28	9,041.78	13,089.95	11,418.70	
41400 · Township Clerk									
103.2 · Part-Time Employee Wages	28,000.00	10,000.00	23,462.50	28,155.00	15,825.00	7,927.00	5,720.43	14,406.86	Clerk's extra electronic document processing
119.2 · Personal Mileage Reimbursement	500.00	500.00	482.52	579.02	-	50.29	180.36	202.42	
121.2 · PERA Contributions	1,400.00	500.00	1,225.66	1,470.79	1,087.27	433.85	45.90	759.45	
122.2 · FICA Contributions	2,142.00	765.00	1,794.89	2,153.87	1,060.93	123.76	-	834.64	
41410 · Elections	4,000.00	2,250.00	3,687.28	3,687.28	3,464.90	727.63	3,122.11	2,750.48	
41420 · Recording and Reporting	100.00	100.00	56.00	67.20	47.38	184.00	-	74.65	
41430 · Other Township Expenses									
133 · Life Insurance	405.00	405.00	405.00	405.00	405.00	405.00	405.00	405.00	
151 · Worker's Comp Insurance	5,000.00	5,000.00	-	5,000.00	3,782.00	4,878.00	8,909.04	5,642.26	
199 · Service / Late Fees	360.00	250.00	336.99	404.39	642.91	87.52	11.96	286.69	
201 · Accessories	500.00	500.00	713.74	856.49	420.65	927.48	-	551.15	
202 · Printing & Copying	1,000.00	1,000.00	819.54	983.45	2,181.46	545.09	220.39	982.60	
203 · Paper Products	500.00	400.00	496.29	595.55	391.08	397.67	107.04	372.83	
207 · Training & Materials	500.00	250.00	105.00	126.00	185.00	1,007.91	136.72	363.91	
208 · Food and Beverages	325.00	200.00	252.49	302.99	258.76	170.68	-	183.11	
240.1 · Equipment	200.00	1,000.00	184.01	220.81	575.70	-	-	199.13	
309 · Website	1,000.00	350.00	1,978.98	1,978.98	1,988.45	1,847.88	1,680.00	1,873.83	Immense Impact annual contract increase: \$550

Windemere Township 2020 Budget Estimating Worksheet

	2020 Draft Budget	2019 Budget	Actual Jan - Oct 19	Projected Jan - Dec 19	Actual Jan - Dec 18	Actual Jan - Dec 17	Actual Jan - Dec 16	4 Yr Average	Notes
321 · Telephone	2,000.00	1,920.00	1,703.03	2,043.64	1,893.86	2,609.55	2,446.70	2,248.44	Mike, Phill, Verizon
322 · Postage	250.00	600.00	168.69	202.43	389.09	797.92	568.04	489.37	
325 · Internet	1,100.00	1,080.00	923.96	1,108.75	1,251.11	691.13	1,095.24	1,036.56	
331 · Travel	-	-	-	-	110.52	-	-	27.63	
340 · Advertising	3,000.00	3,750.00	2,081.48	2,497.78	3,358.69	1,907.81	636.59	2,100.22	Star Gazette and Evergreen duplicate ads
361 · General Liability Insurance	-	1,000.00	-	-	1,000.00	-	89.00	272.25	Covered under Legal
362 · Property Insurance	4,000.00	4,000.00	3,796.00	3,796.00	3,319.00	3,269.00	5,137.00	3,880.25	
381 · Electricity	3,500.00	3,400.00	2,901.63	3,481.96	3,459.67	2,610.90	3,257.56	3,202.52	
383 · Propane	4,000.00	4,000.00	3,270.67	3,924.80	3,752.84	4,338.64	3,614.42	3,907.68	
384 · Garbage Disposal	25.00	-	18.00	21.60	-	-	184.50	51.53	
385 · Sewer / Septic	130.00	130.00	130.00	130.00	130.00	115.00	115.00	122.50	
401 · Building Repair	2,500.00	2,500.00	2,522.85	3,027.42	7,586.50	20.00	-	2,658.48	Galen Neigum electrical work. Replace shop lights with LED.
405 · Cleaning Services	350.00	720.00	400.00	480.00	780.00	660.00	600.00	630.00	
433 · Dues and Subscriptions	1,200.00	1,600.00	1,087.17	1,304.60	1,457.60	1,077.96	2,183.11	1,505.82	
490 · Donations to Civic Organization	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	2,500.00	1,375.00	
570 · Office Equip and Furnishings	1,500.00	3,000.00	1,013.55	1,216.26	1,056.24	3,251.91	-	1,381.10	Clerk/Zoning laptop replacements
41430 · Other Township Expenses - Other	250.00	250.00	120.00	144.00	268.25	297.60	47.25	189.28	
Total 41430 · Other Township Expenses	34,595.00	37,305.00	26,429.07	35,252.89	41,644.38	32,914.65	33,944.56	35,939.12	
Total 41400 · Township Clerk	70,737.00	51,420.00	57,137.92	71,366.05	63,129.86	42,361.18	43,013.36	54,967.61	
41500 · Financial Management									
301 · Auditing & Accounting Services	-	-	-	-	8,500.00	-	-	2,125.00	Plan for a 5-year audit cycle
41510 · Township Treasurer									
103.3 · Part-Time Employee Wages	7,000.00	7,000.00	5,617.50	6,741.00	7,045.00	7,635.00	5,885.00	6,826.50	
121.3 · PERA Contributions	350.00	350.00	228.38	274.06	-	-	-	68.51	
122.3 · FICA Contributions	535.50	535.50	429.74	515.69	573.37	589.81	-	419.72	
41510 · Township Treasurer - Other	-	-	-	-	-	270.00	-	67.50	
Total 41510 · Township Treasurer	7,885.50	7,885.50	6,275.62	7,530.74	7,618.37	8,494.81	5,885.00	7,382.23	
41550 · Assessment Expenses	22,000.00	21,000.00	21,661.00	21,661.00	20,846.67	20,515.00	20,431.40	20,863.52	
41500 · Financial Management - Other	-	-	-	-	2,656.00	-	-	664.00	
Total 41500 · Financial Management	29,885.50	28,885.50	27,936.62	29,191.74	39,621.04	29,009.81	26,316.40	31,034.75	
41600 · Legal Services	12,000.00	8,000.00	7,660.58	9,192.70	40,965.71	21,043.70	8,600.45	19,950.64	Continued property dispute litigation
41900 · Other General Government									
41910 · Planning and Zoning									
103.4 · Part-Time Employee Wages	20,000.00	20,000.00	14,112.00	16,934.40	13,312.50	21,072.08	16,455.08	16,943.52	
119.4 · Personal Mileage Reimbursement	800.00	800.00	714.89	857.87	-	115.53	1,015.20	497.15	
121.4 · PERA Contributions	1,500.00	-	673.89	808.67	-	7.50	51.50	216.92	
122.4 · FICA Contributions	1,530.00	1,530.00	1,079.57	1,295.48	1,018.43	1,513.61	-	956.88	
41910 · Planning and Zoning - Other	-	10,000.00	-	-	9,942.88	6,268.29	150.00	4,090.29	
Total 41910 · Planning and Zoning	23,830.00	32,330.00	16,580.35	19,896.42	24,273.81	28,977.01	17,671.78	22,704.76	
41920 · Data Processing	925.00	800.00	771.24	925.49	762.80	156.78	-	461.27	QuickBooks payroll fee
41940 · Building Maintenance	-	-	-	-	-	35.00	-	8.75	
Total 41900 · Other General Government	24,755.00	33,130.00	17,351.59	20,821.91	25,036.61	29,168.79	17,671.78	23,174.77	
41000 · General Government - Other	-	-	-	-	-	-	-	-	
Total 41000 · General Government	148,292.50	132,350.50	117,586.57	141,118.21	181,750.50	130,625.26	108,691.94	140,546.48	
42000 · Public Safety									
42200 · Fire									
42220 · Fire Fighting	86,000.00	85,000.00	42,750.00	85,500.00	83,500.00	81,000.00	81,000.00	82,750.00	
42260 · Fire Repair Services	200.00	200.00	148.37	148.37	206.00	80.00	-	108.59	
Total 42200 · Fire	86,200.00	85,200.00	42,898.37	85,648.37	83,706.00	81,080.00	81,000.00	82,858.59	
42600 · Traffic Signs	1,500.00	2,500.00	95.48	114.58	115.69	132.81	791.95	288.76	
42700 · Animal Control	500.00	2,000.00	-	-	1,650.00	1,100.00	-	687.50	Beaver pond leveler
Total 42000 · Public Safety	88,200.00	89,700.00	42,993.85	85,762.95	85,471.69	82,312.81	81,791.95	83,834.85	
43000 · Public Works									
43100 · Highways, Streets and Roadways									
119.5 · Personal Mileage Reimbursement	1,300.00	-	1,062.13	1,274.56	-	135.47	194.94	401.24	
211 · Cleaning Supplies	100.00	100.00	-	-	-	27.17	-	6.79	
212 · Motor Fuels	16,000.00	11,000.00	12,959.36	15,551.23	17,712.84	5,905.72	8,742.60	11,978.10	
213 · Lubricants and Additives	900.00	600.00	688.82	826.58	718.84	-	610.52	538.99	
215 · Shop Materials	1,500.00	750.00	1,380.99	1,657.19	831.25	309.76	598.67	849.22	
220 · Repair and Maintenance Supplies	10,000.00	15,000.00	3,909.32	4,691.18	15,639.79	5,877.27	10,228.16	9,109.10	
222 · Tires	1,000.00	1,000.00	810.00	972.00	1,766.00	1,608.74	-	1,086.69	
224 · Road Materials	100,000.00	13,000.00	26,801.95	32,162.34	63,192.72	108,198.17	54,904.93	64,614.54	Gravel and salt, culverts

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240.2 · Small Tools and Minor Equipment	2,000.00	250.00	5,268.93	6,322.72	1,665.37	694.75	519.88	2,300.68	
303 · Engineering and Surveying Fees	40,000.00	62,850.00	85,806.43	102,967.72	37,257.04	34,677.56	1,068.00	43,992.58	R/O/W road platting; Harmony/Parkview/Sturgeon Island Rd engineering
334 · Vehicle Registration / Tabs	60.00	60.00	-	-	48.00	(16.00)	32.39	16.10	
363 · Automobile Insurance	2,500.00	1,500.00	2,633.00	2,633.00	1,249.00	1,768.00		1,412.50	
404 · Machinery and Equipment Repair	10,000.00	10,000.00	8,779.38	10,535.26	14,350.97	18,274.75	5,429.63	12,147.65	
416 · Machinery Rental	10,000.00	10,000.00	3,700.40	4,440.48	24,508.52	1,502.50	9,990.25	10,110.44	
43122 · Road Maintenance									
103.5 · Part-time Employee Wages	85,000.00	75,000.00	69,356.27	83,227.52	70,768.30	48,724.29	61,914.66	66,158.69	
112.5 · Admin/Union Dues Contribution	-	-	-	-	-	-	392.23	98.06	
121.5 · PERA Contributions	6,375.00	5,500.00	4,906.00	5,887.20	4,342.50	3,544.88	6,446.24	5,055.21	Public Employees Retirement
122.5 · FICA Contributions	6,502.50	5,737.50	5,112.70	6,135.24	5,298.78	3,653.94		3,771.99	
125.5 · Other Retirement	3,000.00	2,500.00	2,523.60	3,028.32	1,503.00	899.40	1,862.40	1,823.28	Union Pension: \$??? / hour
131.5 · Health Insurance	30,240.00	30,240.00	25,200.00	30,240.00	15,958.00	9,705.09	13,270.00	17,293.27	\$??? / month / FT union worker
43122 · Road Maintenance - Other	1,000.00	5,000.00	363.99	436.79	5,870.00	140,648.58	11,861.46	39,704.21	
Total 43122 · Road Maintenance	132,117.50	123,977.50	107,462.56	128,955.07	103,740.58	207,176.18	95,746.99	133,904.71	
43126 · Road Equipment	25,000.00	-	1,744.01	1,744.01	10,233.26	8,122.57	7,469.43	6,892.32	New trailer. Capital replacement needed.
43100 · Highways, Streets and Roadways - Other	475,000.00	615,350.00	351,616.83	421,940.20	778,178.26	-	189.27	300,076.93	
Total 43100 · Highways, Streets and Roadways	827,477.50	865,437.50	614,624.11	736,673.53	1,071,092.44	394,262.61	195,725.66	599,438.56	
43200 · Sanitation	240.00	175.00	152.10	182.52	182.52	183.08		137.03	
Total 43000 · Public Works	827,717.50	865,612.50	614,776.21	736,856.05	1,071,274.96	394,445.69	195,725.66	599,575.59	
44000 · Health and Welfare									
44133 · Sanitary Sewer Inspection	-	-	-	-	-	1,900.00	2,950.00	1,212.50	
Total 44000 · Health and Welfare	-	-	-	-	-	1,900.00	2,950.00	1,212.50	
47000 · Debt Service	-	50,000.00	49,952.47	49,952.47	47,000.00	45,000.00	43,000.00	46,238.12	Windemere is Debt Free!
47210 · Bond Interest Payments	-	1,135.00	1,133.91	1,133.91	3,210.92	5,417.75	7,426.45	4,297.26	
Total 47000 · Debt Service	-	1,135.00	51,086.38	51,086.38	50,210.92	5,417.75	7,426.45	28,535.38	
66000 · Payroll Expenses	-	-	-	-	-	-	-	-	
66900 · Reconciliation Discrepancies	-	-	-	-	-	6.15	-	1.54	
Total Expense	1,064,210.00	1,138,798.00	826,443.01	1,064,776.05	1,388,708.07	614,707.66	396,586.00	866,194.45	Increase Over Projected: 0
Difference	(521,906.00)	(588,092.00)	(494,573.87)	(546,457.67)	(500,356.56)	189,331.49	386,839.24	(117,660.88)	
SUMMARY									
Levy Revenue	455,000.00	445,000.00							
Other Revenue	87,304.00	105,706.00							
Capital Improvements	693,598.78	742,112.58		605,809.92					
Operating Expenses	370,611.23	396,685.43		458,966.14					

Capital Improvements = Road Materials (224), Engineering (303), Machinery Rental (416), Building Maintenance (41940), Construction (43100), 1/3 Road Dept Salaries (43122) and Capital Equipment (43126)