

2021 Budget Summary

Revenue	2021 Budget	Expense	2021 Budget	
31000 · General Property Taxes	405,000.00	41000 · General Government		
31900 · Delinquent Taxes	7,000.00	41100 · Supervisory	10,915.00	1.00%
32000 · Licenses and Permits	-	41400 · Clerk & Operations	70,022.50	6.43%
33000 · Intergovernmental Revenues	47,800.00	41500 · Treasurer & Financial Mgmt	30,885.50	2.84%
34000 · Charges for Services	6,000.00	41600 · Legal Services	5,000.00	0.46%
36200 · Miscellaneous Revenues	7,500.00	41900 · Planning & Zoning / Other	<u>21,951.25</u>	<u>2.02%</u>
Total Revenue	473,300.00	Total 41000 · General Government	138,774.25	12.75%
		42000 · Public Safety & Fire	88,850.00	8.17%
		43000 · Highways, Streets, Bridges	<u>860,549.80</u>	79.08%
		Total Expense	1,088,174.05	
		Difference	(614,874.05)	

Windemere Township 2021 Budget Estimating Worksheet

	2021 Budget	2020 Actual	2020 Budget	2019 Actual	2019 Budget	2018 Actual	2017 Actual	4 Yr Average	Notes
Revenue/Expense									
Revenue									
31000 · General Property Taxes									
31010 · Current Property Taxes	385,000.00	389,271.43	385,000.00	387,851.79	390,000.00	762,360.43	762,519.89	575,500.89	\$400k Levy set at March, 2020 annual meeting
31020 · Delinquent Property Taxes	20,000.00	57,479.46	70,000.00	22,158.31	55,000.00	15,044.97	9,620.08	26,075.71	
Total 31000 · General Property Taxes	405,000.00	446,750.89	455,000.00	410,010.10	445,000.00	777,405.40	772,139.97	601,576.59	
31900 · Delinquent Taxes									
31920 · Tax Forfeiture Sales	7,000.00	5,267.57	2,000.00	2,116.64	1,750.00	1,844.74	1,879.27	2,777.06	
Total 31900 · Delinquent Taxes	7,000.00	5,267.57	2,000.00	2,116.64	1,750.00	1,844.74	1,879.27	2,777.06	
32000 · Licenses and Permits									
32110 · Alcoholic Beverages	-	-	-	-	50.00	100.00	-	25.00	
Total 32000 · Licenses and Permits	-	-	-	-	50.00	100.00	-	25.00	
33000 · Intergovernmental Revenues									
33400 · State Grants and Aids.									
33401 · Local Government Aid	6,000.00	21,831.90	6,000.00	6,419.37	8,000.00	7,458.44	8,378.11	11,021.96	
33418 · Refund of Gas Tax	40,000.00	41,385.92	40,000.00	39,675.03	40,000.00	40,011.28	34,251.01	38,830.81	
33428 · Payments in Lieu of Taxes	1,800.00	1,813.73	1,800.00	1,835.67	1,800.00	1,834.12	468.24	1,487.94	
Total 33400 · State Grants and Aids.	47,800.00	65,031.55	47,800.00	47,930.07	49,800.00	49,303.84	43,097.36	51,340.71	
Total 33000 · Intergovernmental Revenues	47,800.00	65,031.55	47,800.00	47,930.07	49,800.00	49,303.84	43,097.36	51,340.71	
34000 · Charges for Services									
34100 · General Government									
34102 · Recording Fees	-	8.00	4.00	4.00	6.00	6.00	8.00	6.50	
34103 · Zoning and Subdivision Fees	6,000.00	7,799.00	6,000.00	7,860.90	6,000.00	5,815.20	7,669.40	7,286.13	
34110 · Septic Permit	-	-	-	-	-	-	4,650.00	1,162.50	
34111 · Variance Application Fees	-	-	1,500.00	1,500.00	1,500.00	2,275.00	825.00	1,150.00	
Total 34100 · General Government	6,000.00	7,807.00	7,504.00	9,364.90	7,506.00	8,096.20	13,152.40	9,605.13	
Total 34000 · Charges for Services	6,000.00	7,807.00	7,504.00	9,364.90	7,506.00	8,096.20	13,152.40	9,605.13	
36200 · Miscellaneous Revenues									
36210 · Interest Earnings	6,000.00	19,403.70	25,000.00	41,087.79	40,000.00	43,930.02	10,372.95	28,698.62	
36230 · Donations from Private Sources	1,000.00	-	1,000.00	1,000.00	-	1,000.00	-	500.00	
36200 · Miscellaneous Revenues - Other	500.00	484.87	4,000.00	3,871.28	6,600.00	6,671.31	8,397.20	4,856.17	
Total 36200 · Miscellaneous Revenues	7,500.00	19,888.57	30,000.00	45,959.07	46,600.00	51,601.33	18,770.15	34,054.78	
Total Revenue	473,300.00	544,745.58	542,304.00	515,380.78	550,706.00	888,351.51	849,039.15	699,379.26	
Expense									
41000 · General Government									
41100 · Legislative									
41110 · Township Board									
103.1 · Part-Time Employee Wages	10,000.00	11,137.50	10,000.00	9,837.50	10,000.00	9,362.50	7,275.00	9,403.13	
119.1 · Personal Mileage Reimbursement	100.00	49.88	100.00	313.78	100.00	1,935.88	1,013.34	828.22	
121.1 · PERA Contributions	-	-	-	-	-	-	(7.50)	(1.88)	
122.1 · FICA Contributions	765.00	843.61	765.00	752.57	765.00	1,661.24	1,217.35	1,118.69	
142.1 · Unemployment Comp Benefits	50.00	30.54	50.00	32.36	50.00	37.66	168.07	67.16	
Total 41110 · Township Board	10,915.00	12,061.53	10,915.00	10,936.21	10,915.00	12,997.28	9,666.26	11,415.32	
Total 41100 · Legislative	10,915.00	12,061.53	10,915.00	10,936.21	10,915.00	12,997.28	9,666.26	11,415.32	
41400 · Township Clerk									
103.2 · Part-Time Employee Wages	25,000.00	25,762.50	28,000.00	27,122.50	10,000.00	15,825.00	7,927.00	19,159.25	
119.2 · Personal Mileage Reimbursement	500.00	829.33	500.00	482.52	500.00	-	50.29	340.54	
121.2 · PERA Contributions	1,250.00	1,260.90	1,400.00	1,352.41	500.00	1,087.27	433.85	1,033.61	
122.2 · FICA Contributions	1,912.50	1,930.67	2,142.00	2,069.14	765.00	1,060.93	516.76	1,394.38	
41410 · Elections	-	4,809.63	4,000.00	3,687.28	2,250.00	3,464.90	727.63	3,172.36	
41420 · Recording and Reporting	100.00	-	100.00	56.00	100.00	47.38	184.00	71.85	
41430 · Other Township Expenses									
133 · Life Insurance	405.00	400.00	405.00	405.00	405.00	405.00	405.00	403.75	
151 · Worker's Comp Insurance	6,300.00	5,632.00	5,000.00	5,032.00	5,000.00	3,782.00	4,878.00	4,831.00	
199 · Service / Late Fees	250.00	215.03	360.00	336.99	250.00	642.91	87.52	320.61	
201 · Accessories	500.00	55.82	500.00	749.33	500.00	420.65	927.48	538.32	
202 · Printing & Copying	1,500.00	987.96	1,000.00	819.54	1,000.00	2,181.46	545.09	1,133.51	
203 · Paper Products	250.00	69.34	500.00	496.29	400.00	391.08	397.67	338.60	
207 · Training & Materials	300.00	150.00	500.00	405.00	250.00	185.00	1,007.91	436.98	
208 · Food and Beverages	250.00	195.00	325.00	252.49	200.00	258.76	170.68	219.23	
240.1 · Equipment	150.00	150.10	200.00	184.01	1,000.00	575.70	-	227.45	
309 · Website	1,300.00	1,043.91	1,000.00	1,978.98	350.00	1,988.45	1,847.88	1,714.81	
321 · Telephone	1,500.00	1,641.20	2,000.00	1,995.53	1,920.00	1,893.86	2,609.55	2,035.04	Mike, Dennis, Verizon

Windemere Township 2021 Budget Estimating Worksheet

	2021 Budget	2020 Actual	2020 Budget	2019 Actual	2019 Budget	2018 Actual	2017 Actual	4 Yr Average	Notes
322 · Postage	200.00	180.32	250.00	233.41	600.00	389.09	797.92	400.19	
325 · Internet	1,600.00	1,353.74	1,100.00	1,110.44	1,080.00	1,251.11	691.13	1,101.61	
331 · Travel	1,000.00	-	-	-	-	110.52	-	27.63	
340 · Advertising	3,000.00	3,214.96	3,000.00	2,081.48	3,750.00	3,358.69	1,907.81	2,640.74	Star Gazette and Evergreen duplicate ads
361 · General Liability Insurance	-	-	-	-	1,000.00	1,000.00	-	250.00	
362 · Property Insurance	4,500.00	4,374.00	4,000.00	3,796.00	4,000.00	3,319.00	3,269.00	3,689.50	
381 · Electricity	3,500.00	3,212.48	3,500.00	3,423.63	3,400.00	3,459.67	2,610.90	3,176.67	
383 · Propane	2,500.00	2,401.56	4,000.00	3,672.93	4,000.00	3,752.84	4,338.64	3,541.49	
384 · Garbage Disposal	25.00	411.13	25.00	18.00	-	-	-	107.28	
385 · Sewer / Septic	130.00	260.00	130.00	130.00	130.00	130.00	115.00	158.75	
401 · Building Repair	7,000.00	7,150.00	2,500.00	2,522.85	2,500.00	7,586.50	20.00	4,319.84	Galen Neigum electrical work. Replace shop lights with LED.
405 · Cleaning Services	350.00	319.95	350.00	400.00	720.00	780.00	660.00	539.99	
433 · Dues and Subscriptions	1,500.00	1,393.77	1,200.00	1,087.17	1,600.00	1,457.60	1,077.96	1,254.13	
490 · Donations to Civic Organization	2,000.00	500.00	1,000.00	1,000.00	-	1,000.00	1,000.00	875.00	
570 · Office Equip and Furnishings	1,000.00	11,170.17	1,500.00	1,013.55	3,000.00	1,056.24	3,251.91	4,122.97	
41430 · Other Township Expenses - Other	250.00	25.00	250.00	120.00	250.00	268.25	297.60	177.71	
Total 41430 · Other Township Expenses	41,260.00	46,507.44	34,595.00	33,264.62	37,305.00	41,644.38	32,914.65	38,582.77	
Total 41400 · Township Clerk	70,022.50	81,100.47	70,737.00	68,034.47	51,420.00	63,129.86	42,754.18	63,754.75	
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	7,170.00	7,000.00	6,742.50	7,000.00	7,045.00	7,635.00	7,148.13	
121.3 · PERA Contributions	350.00	359.50	350.00	337.13	350.00	-	-	174.16	
122.3 · FICA Contributions	535.50	548.51	535.50	515.81	535.50	573.37	589.81	556.88	
41510 · Township Treasurer - Other	-	-	-	-	-	-	270.00	67.50	
Total 41510 · Township Treasurer	7,885.50	8,078.01	7,885.50	7,595.44	7,885.50	7,618.37	8,494.81	7,946.66	
41550 · Assessment Expenses	23,000.00	22,066.39	22,000.00	21,661.00	21,000.00	20,846.67	20,515.00	21,272.27	
41500 · Financial Management - Other	-	-	-	-	-	2,656.00	-	664.00	
Total 41500 · Financial Management	30,885.50	30,144.40	29,885.50	29,256.44	28,885.50	39,621.04	29,009.81	32,007.92	
41600 · Legal Services	5,000.00	8,318.60	12,000.00	9,223.36	8,000.00	40,965.71	21,043.70	19,887.84	
41900 · Other General Government									
41910 · Planning and Zoning									
103.4 · Part-Time Employee Wages	17,500.00	15,981.50	20,000.00	16,044.00	20,000.00	13,312.50	21,072.08	16,602.52	
119.4 · Personal Mileage Reimbursement	800.00	844.59	800.00	714.89	800.00	-	115.53	418.75	
121.4 · PERA Contributions	1,312.50	4,129.37	1,500.00	1,089.24	-	-	7.50	1,306.53	
122.4 · FICA Contributions	1,338.75	1,159.86	1,530.00	1,227.36	1,530.00	1,018.43	814.91	1,055.14	
41910 · Planning and Zoning - Other	-	-	-	-	10,000.00	9,942.88	6,268.29	4,052.79	
Total 41910 · Planning and Zoning	20,951.25	22,115.32	23,830.00	19,075.49	32,330.00	24,273.81	28,278.31	23,435.73	
41920 · Data Processing	1,000.00	1,030.58	925.00	824.68	800.00	762.80	156.78	693.71	QuickBooks payroll fee
41940 · Building Maintenance	-	-	-	-	-	-	35.00	8.75	
Total 41900 · Other General Government	21,951.25	23,145.90	24,755.00	19,900.17	33,130.00	25,036.61	28,470.09	24,138.19	
41000 · General Government - Other	-	-	-	-	-	-	-	-	
Total 41000 · General Government	138,774.25	154,770.90	148,292.50	137,350.65	132,350.50	181,750.50	130,944.04	151,204.02	
42000 · Public Safety									
42200 · Fire									
42220 · Fire Fighting	87,500.00	85,500.00	86,000.00	85,500.00	85,000.00	83,500.00	81,000.00	83,875.00	
42260 · Fire Repair Services	150.00	149.38	200.00	148.37	200.00	206.00	80.00	145.94	
Total 42200 · Fire	87,650.00	85,649.38	86,200.00	85,648.37	85,200.00	83,706.00	81,080.00	84,020.94	
42600 · Traffic Signs	1,000.00	2,254.23	1,500.00	95.48	2,500.00	115.69	132.81	649.55	
42700 · Animal Control	200.00	-	500.00	180.00	2,000.00	1,650.00	1,100.00	732.50	
Total 42000 · Public Safety	88,850.00	87,903.61	88,200.00	85,923.85	89,700.00	85,471.69	82,312.81	85,402.99	
43000 · Public Works									
43100 · Highways, Streets and Roadways									
119.5 · Personal Mileage Reimbursement	400.00	308.63	1,300.00	1,207.42	-	-	135.47	412.88	
211 · Cleaning Supplies	100.00	66.68	100.00	-	100.00	-	27.17	23.46	
212 · Motor Fuels	16,000.00	13,516.59	16,000.00	15,218.17	11,000.00	17,712.84	5,905.72	13,088.33	
213 · Lubricants and Additives	1,500.00	1,575.72	900.00	688.82	600.00	718.84	-	745.85	
215 · Shop Materials	1,500.00	2,180.33	1,500.00	1,747.62	750.00	831.25	309.76	1,267.24	
220 · Repair and Maintenance Supplies	7,000.00	7,060.71	10,000.00	4,972.74	15,000.00	15,639.79	5,877.27	8,387.63	
222 · Tires	1,000.00	1,171.32	1,000.00	2,057.90	1,000.00	1,766.00	1,608.74	1,650.99	
224 · Road Materials	25,000.00	87,601.53	100,000.00	32,802.49	13,000.00	63,192.72	108,198.17	72,948.73	Gravel and salt, culverts
240.2 · Small Tools and Minor Equipment	1,500.00	1,277.60	2,000.00	5,998.92	250.00	1,665.37	694.75	2,409.16	
303 · Engineering and Surveying Fees	49,500.00	29,724.36	40,000.00	88,520.43	62,850.00	37,257.04	34,677.56	47,544.85	R/O/W road platting; Harmony/Parkview/Sturgeon Island Rd engineering
334 · Vehicle Registration / Tabs	60.00	57.75	60.00	200.00	60.00	48.00	(16.00)	72.44	

Windemere Township 5-Year Capital Expenses Projection

2021	579,089.80	49,500.00	25,000.00	25,000.00	-	10,000.00	688,589.80
2022	396,000.00	30,000.00	25,000.00	50,000.00	40,000.00	10,000.00	551,000.00
2023	10,000.00	20,000.00	75,000.00	25,000.00	40,000.00	10,000.00	180,000.00
2024	10,000.00	10,000.00	25,000.00	25,000.00	40,000.00	10,000.00	120,000.00
2025	-	-	25,000.00	25,000.00	250,000.00	10,000.00	310,000.00

Project	Acct 43100 Road Construc	Acct 303 Engineer / Sur	Acct 224 Road Material	Acct 43126 Capital Equipm	Acct 41940 Building Maint	Acct 416 Machinery Rer	TOTAL	Project Notes
2021	579,089.80	49,500.00	25,000.00	25,000.00	-	10,000.00	688,589.80	
Delayed invoices	19,089.80							Kiminski Paving
Chip Sealing	65,000.00							Viking, Windemere Way, Runestone, Chestnut Circle, Hemlock, Pine Tree Ln
Document R/O/W for all Roads	-	10,000.00						Miles of roads: 48.6 Number of roads: 79. 38 roads to be platted.
Gravel hauling			25,000.00					Gravel already crushed
Palon Rd	350,000.00							Asphalt (\$90 / ton est). Some estimate \$65 / ton
Sturgeon Island Bridge	10,000.00	10,000.00						
Sturgeon Island Rd (Seg 1)	-	12,500.00						Bridge to Hill St. Reclaim south portion
Sturgeon Island Rd (Seg 2)								Hill St to County 46
Parkview Ln	100,000.00							Asphalt
Rush Blvd	10,000.00	10,000.00						Box culvert
Balsam Rd		7,000.00						
Island Lake Road (slumping)	25,000.00							Possible cost sharing with Soil Water Cons
Equipment Replacement Fund				25,000.00				
Equipment rental						10,000.00		
2022	396,000.00	30,000.00	25,000.00	50,000.00	40,000.00	10,000.00	551,000.00	
Chip Sealing	75,000.00							Palon, Sturg Island, Sturg Island Loop, Parkview, Majestic Pine, Northstar
Document R/O/W for all Roads	-	10,000.00						Miles of roads: 48.6 Number of roads: 79
Island Lake Rd (north end) culvert		10,000.00						Box culvert
Gravel hauling			25,000.00					
Sturgeon Island Rd (Seg 1)	200,000.00	-						Ballpark guess
Sturgeon Island Rd (Seg 2)	100,000.00							Asphalt
Birchview	10,000.00	10,000.00						Box culvert
Palon Rd	6,000.00							Striping
Harmony Ln	5,000.00							Striping
Equipment Replacement Fund				25,000.00				
Gravel pit storage building	-	-			40,000.00			5 year saving plan for new building.
Trailer				25,000.00				
Equipment rental						10,000.00		
2023	10,000.00	20,000.00	75,000.00	25,000.00	40,000.00	10,000.00	180,000.00	
Chip Sealing	-							

Document R/O/W for all Roads	-	10,000.00						Miles of roads: 48.6 Number of roads: 79
Gravel Crushing			50,000.00					
Gravel hauling			25,000.00					
Unknown culvert projects	10,000.00	10,000.00						
Equipment Replacement Fund				25,000.00				
Gravel pit storage building					40,000.00			5 year saving plan for new building.
Equipment rental						10,000.00		
2024	10,000.00	10,000.00	25,000.00	25,000.00	40,000.00	10,000.00	120,000.00	
Chip Sealing	-							
Gravel hauling			25,000.00					
Unknown culvert projects	10,000.00	10,000.00						
Equipment Replacement Fund				25,000.00				
Gravel pit storage building	-	-			40,000.00			5 year saving plan for new building.
Equipment rental						10,000.00		
2025	-	-	25,000.00	25,000.00	250,000.00	10,000.00	310,000.00	
Chip Sealing								
Gravel hauling			25,000.00					
Document R/O/W for all Roads	-							Miles of roads: 48.6 Number of roads: 79
Equipment Replacement Fund				25,000.00				
Equipment rental						10,000.00		
Gravel pit storage building	-	-			250,000.00			Build new building with built-up Cap Improvement funds

Windemere Township Board's 5-Year Cash Flow Projection

	<u>2020 Actual</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Available Cash on Hand: Start of Year	1,755,340	1,368,000	753,126	462,126	532,126	652,126
Levy Revenue	446,750	405,000	600,000	600,000	600,000	600,000
Other Revenue	94,500	68,300	60,000	60,000	60,000	60,000
Transfer from Reserves	0	0	0	0	0	250,000
Operating Expenses	395,914	399,584	400,000	410,000	420,000	430,000
Capital Project Expenses	532,677	688,590	551,000	180,000	120,000	310,000
Transfer to Reserves	0	333,500	65,000	70,000	70,000	30,000
Total Cash: End of Year	1,368,000	1,086,626	860,626	1,000,626	1,190,626	890,626
Cash in Reserves: End of Year	0	333,500	398,500	468,500	538,500	318,500
Emergency Fund (1/2 of Operating)	0	200,000	200,000	205,000	210,000	215,000
Gravel Pit Building Fund	0	108,500	148,500	188,500	228,500	0
Equipment Replacement Fund	0	25,000	50,000	75,000	100,000	125,000
Available Cash on Hand: End of Year	1,368,000	753,126	462,126	532,126	652,126	572,126

Note: "Pro forma" models the anticipated results of the 5-year planned budget, with particular emphasis on the projected cash flows, net revenues and tax levies.
Capital Projects = Road Materials (224), Engineering (303), Machinery Rental (416), Building Maintenance (41940), Construction (43100), Capital Equipment (43126)

Board's Recommended 2022 Levy \$ **600,000**

Windemere Township Historical Fund Balances

Year Ending	Revenue	Roads	Fire	Capital Imp	Environment	Police	Signs	Bond	Total
2010	261,087.17	11,564.37	13,577.14	49,656.12	7,466.60	13,074.06		275,908.88	632,334.34
2011	378,572.42	168,561.59	28,844.80	36,286.98	13,320.37	43,424.19	5,600.00	127,962.13	802,572.48
2012	658,775.03	378,244.97	50,316.48	24,893.31	19,317.16	75,702.22	11,557.25	60,451.69	1,279,258.11
2013	846,200.58	568,415.14	73,979.40	49,984.67	20,812.57		18,010.65	46,286.80	1,623,689.81
2014	917,402.77	779,405.16	102,111.71	6,916.54	22,517.93		21,609.30	11,321.66	1,861,285.07
2015	861,390.36	787,272.86	134,587.80	33,877.64	29,218.89		25,180.46	187,269.27	2,058,797.28
2016	1,018,338.76	1,004,034.75	163,249.83	60,106.62	35,925.39		31,052.98	151,915.21	2,464,623.54
2017	1,210,341.47	1,047,119.46	189,701.80	85,989.70	36,739.65			112,916.50	2,682,808.58
2018	1,586,951.48	416,933.21		104,638.06				74,540.79	2,183,063.54
2019	1,432,049.11	215,848.79		107,444.82					1,755,342.72
2020	1,110,020.60	149,399.48		108,542.76					1,367,962.84

