

Special Meeting of the Windemere Township Board - December 2, 2019

The meeting was called to order at 5:35 PM by Chairman, John Wesely. Others present were Supervisors Pete Steen & Heidi Kroening, Treasurer Ron Mossberg, and Clerk Scott Danelski.

WINDEMERE TOWNSHIP 2020 BUDGET :

The Windemere Township 2020 budget was discussed. The purpose of the budget is to inform the township electorate of the proposed upcoming costs for the next calendar year and then use that information for setting the next levy at the township's 2020 annual meeting. Treasurer Ron Mossberg created the attached Excel spreadsheet showing the previous four year's expenditures and also a four-year average of expenditures to help the board supervisors set the budget. Comparisons were also made of the 2019 budgeted costs versus the 2019 actual expenditures for the calendar year. The attached spreadsheet are the final proposed figures for the 2020 Windemere Township Budget and will be presented to the electorate at the December 12, 2019 regular monthly Board Meeting.

Motion made by Steen, seconded by Kroening to adjourn the special meeting at 7:11 PM.

Motion passed, 3 Aye – 0 Nay.

RESPECTFULLY SUBMITTED :

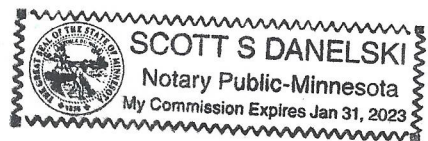


Scott Danelski, Clerk

APPROVED :



John Wesely, Chairman



2020 Budget Summary

Revenue	2020 Budget	2020 Budget
31000 · General Property Taxes	455,000.00	
31900 · Delinquent Taxes	2,000.00	
32000 · Licenses and Permits	-	
33000 · Intergovernmental Revenues	47,800.00	
34000 · Charges for Services	7,504.00	
36200 · Miscellaneous Revenues	30,000.00	
Total Revenue	542,304.00	
		148,292.50
		88,200.00
		827,717.50
		<u>1,064,210.00</u>
		(521,906.00)

Expense

41000 · General Government	10,915.00
41100 · Supervisory	70,737.00
41400 · Clerk & Operations	29,885.50
41500 · Treasurer & Financial Mgmt	12,000.00
41600 · Legal Services	24,755.00
41900 · Planning & Zoning / Other	148,292.50
Total 41000 · General Government	88,200.00
42000 · Public Safety & Fire	827,717.50
43000 · Highways, Streets, Bridges	1,064,210.00
Total Expense	1,064,210.00
Difference	(521,906.00)

Windemere Township 2020 Budget Estimating Worksheet

Revenue/Expense	2020		2019		Projected		Actual		Actual		Notes
	Draft Budget	Jan - Oct 19	Jan - Dec 19	Jan - Dec 18	Jan - Dec 17	Jan - Dec 16	4 Yr Average				
Revenue											
31000 - General Property Taxes	385,000.00	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			
31010 - Current Property Taxes	70,000.00	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).			
31020 - Delinquent-Property Taxes	455,000.00	241,613.92	415,027.06	777,405.40	772,139.97	764,574.38	682,286.70				
31500 - Delinquent Taxes											
31920 - Tax Forfeiture Sales	2,000.00	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	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				100.00		100.00	50.00				
Total 32000 - Licenses and Permits				100.00		100.00	50.00				
33000 - Intergovernmental Revenues											
33400 - State Grants and Aids.											
33401 - Local Government Aid	6,000.00	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	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	1,835.67	1,835.67	1,834.12	468.24	470.04	1,152.02				
Total 33400 - State Grants and Aids.	47,800.00	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	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	4.00	4.00	6.00	8.00	6.00	6.00				
34103 - Zoning and Subdivision Fees	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	2,275.00	825.00		1,150.00				
Total 34100 - General Government	7,504.00	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	7,046.90	7,504.00	8,096.20	13,152.40	12,042.00	10,198.65				
36200 - Miscellaneous Revenues											
36210 - Interest Earnings	25,000.00	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	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	37,233.48	46,112.48	51,601.33	18,770.15	9,884.66	31,592.16				
Total Revenue	542,304.00	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	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	124.12	124.12	1,935.88	1,013.34	160.16	808.38				
121.1 - PERA Contributions						596.98	147.37				
122.1 - FICA Contributions	765.00	614.88	737.86	1,661.24	592.87	747.99	747.99				
142.1 - Unemployment Comp Benefits	50.00	32.36	38.83	37.66	168.07	1,798.47	510.76				
Total 41110 - Township Board	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	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	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	482.52	579.02		50.29	180.36	202.42				
121.2 - PERA Contributions	1,400.00	1,225.66	1,470.79	1,087.27	433.85	45.90	759.45				
122.2 - FICA Contributions	2,142.00	1,794.89	2,153.87	1,060.93	123.76		834.64				
41410 - Elections	4,000.00	3,687.28	3,687.28	3,464.90	727.63	3,122.11	2,750.48				
41420 - Recording and Reporting	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				
151 - Worker's Comp Insurance	5,000.00		5,000.00	3,782.00	4,878.00	8,909.04	5,642.26				
199 - Service / Late Fees	360.00	336.99	404.39	642.91	87.52	11.96	286.69				
201 - Accessories	500.00	713.74	856.49	420.65	927.48		551.15				
202 - Printing & Copying	1,000.00	819.54	983.45	2,181.46	545.09	220.39	982.60				
203 - Paper Products	500.00	496.29	595.55	391.08	397.67	107.04	372.83				
207 - Training & Materials	500.00	105.00	126.00	185.00	1,007.91	136.72	363.91				
208 - Food and Beverages	325.00	252.49	302.99	258.76	170.68		183.11				
240.1 - Equipment	200.00	184.01	220.81	575.70			195.13				
309 - Website	1,000.00	1,978.98	1,978.98	1,988.45	1,847.88	1,680.00	1,873.83	Immense impact annual contract increase: \$550			

Windermere Township 2020 Budget Estimating Worksheet

2020 Draft Budget	2019 Budget	Actual		Projected	Actual		Actual	4 Yr Average	Notes
		Jan - Oct 19	Jan - Dec 19		Jan - Dec 18	Jan - Dec 17			
240.2 - Small Tools and Minor Equipment	2,000.00	5,268.93	6,322.72	1,665.37	694.75	519.88	2,300.68		
303 - Engineering and Surveying Fees	40,000.00	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	-	-	48.00	(16.00)	32.39	16.10		
363 - Automobile Insurance	2,500.00	2,633.00	2,633.00	1,249.00	1,768.00	5,429.63	1,412.50		
404 - Machinery and Equipment Repair	10,000.00	8,779.38	10,535.26	14,350.97	18,274.75	9,990.25	12,147.65		
416 - Machinery Rental	10,000.00	3,700.40	4,440.48	24,508.52	1,502.50	66,158.69	10,110.44		
43122 - Road Maintenance	85,000.00	69,356.27	83,227.52	70,768.30	48,724.29	392.23	98.06		
112.5 - Admin/Union Dues Contribution	-	-	-	-	-	6,446.24	5,055.21	Public Employees Retirement	
121.5 - PERA Contributions	6,375.00	4,906.00	5,887.20	4,342.50	3,544.88	3,771.99	3,771.99		
122.5 - FICA Contributions	6,502.50	5,112.70	6,135.24	5,298.78	3,653.94	1,823.28	1,823.28	Union Pension; \$??? / hour	
125.5 - Other Retirement	3,000.00	2,523.60	3,028.32	1,503.00	899.40	1,862.40	1,729.27	\$??? / month / FT union worker	
131.5 - Health Insurance	30,240.00	25,200.00	30,240.00	15,958.00	9,705.09	13,270.00	17,293.27		
43122 - Road Maintenance - Other	1,000.00	363.99	436.79	5,870.00	140,648.58	11,861.46	39,704.21		
Total 43122 - Road Maintenance	132,117.50	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	351,616.83	421,940.20	778,178.26	-	189.27	300,076.93		
Total 43100 - Highways, Streets and Roadways	827,477.50	614,624.11	736,673.53	1,071,092.44	394,262.61	195,725.66	599,438.56		
43200 - Sanitation	240.00	152.10	182.52	182.52	183.08	137.03	137.03		
Total 43000 - Public Works	827,717.50	614,776.21	736,856.05	1,071,274.96	394,445.69	195,725.66	599,575.59		
44000 - Health and Welfare	-	-	-	-	1,900.00	2,950.00	1,212.50		
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	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	3,210.92	5,417.75	7,426.45	4,297.26		
Total 47000 - Debt Service	-	1,135.00	51,086.38	50,210.92	5,417.75	7,426.45	28,535.38		
66000 - Payroll Expenses	-	-	-	-	-	-	-		
66900 - Reconciliation Discrepancies	-	-	-	-	-	-	-		
Total Expense	1,064,210.00	1,138,798.00	826,443.01	1,064,776.05	1,388,708.07	396,586.00	866,194.45	Increase Over Projected: 0	
Difference	(521,906.00)	(588,092.00)	(494,573.87)	(546,457.67)	189,331.49	386,839.24	(117,660.88)		
SUMMARY									
Levy Revenue	455,000.00								
Other Revenue	87,304.00								
Capital Improvements	693,598.78		605,809.92						
Operating Expenses	370,611.23		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)

Windemere Township 5-Year Capital Expenses Projection

650,000.00

Budget	650,000.00	550,000.00	450,000.00	300,000.00	200,000.00
Capital Improvements Direct Bill	435,350.00	667,850.00	186,850.00	256,850.00	131,850.00
Capital Improvements Overhead	43,598.78	43,598.78	43,598.78	43,598.78	43,598.78
Capital Improvements Total	478,948.78	711,448.78	230,448.78	300,448.78	175,448.78

1/3 of road workers expenses (Includes wages and benefits)

Road Construction Budget (Acct 43100)

2020 BUDGET
475,000.00

Totals	367,350.00	591,000.00	75,000.00	85,000.00	10,000.00
	2019	2020	2021	2022	2023
Delayed invoices	54,350.00	65,000.00			
Birchview Rd culvert installation		10,000.00			
Rush Blvd culvert		10,000.00			
Harmony Ln asphalt	200,000.00	421,000.00			
Chip Sealing	86,000.00	75,000.00	75,000.00	75,000.00	
Sturgeon Island Bridge		10,000.00			
Palon Rd asphalt			200,000.00		
Sturgeon Island Rd asphalt			100,000.00		
Parkview asphalt			100,000.00		
Striping			11,000.00		
Island Lake Rd (north end) culvert			10,000.00		
Crack Sealing	17,000.00				
Balsam Rd culvert	10,000.00				
Future unknown culvert projects					

2024 Notes
 Palon Rd holdback to Casper
 Box culvert - Township total cost (road and bridge fund)
 Box culvert
 Engineer estimate: \$421,000
 Viking, Windemere Way, Runestone, Chestnut Circle, Hemlock, Pine Tree Ln
 Township portion
 \$5,000 per mile (Palon and Harmony)
 Box culvert
 Township portion (engineering paid already)

Engineering and Surveying (Acct 303)

40,000.00

Totals	41,000.00	41,850.00	21,850.00	11,850.00	21,850.00
	2019	2020	2021	2022	2023
Document R/O/W for all Roads		11,850.00	11,850.00	11,850.00	11,850.00
Harmony Ln Engineering	16,000.00				
Parkview Dr Engineering	12,500.00				
Sturgeon Island Rd Engineering	12,500.00				
Sturgeon Island Bridge Eng		10,000.00			
Birchview Rd Engineering					
Birchview Rd culvert Eng		10,000.00			
Island Lake Rd (north end) culvert			10,000.00		
Rush Blvd culvert Eng					
Future unknown culvert Eng					

2024 Notes
 Miles of roads: 48.6 Number of roads: 79
 Box culvert - Township total cost (road and bridge fund)
 Box culvert
 Box culvert
 Box culvert

Road Materials (Acct 224)						
Totals	2019	2020	2021	2022	2023	2024
	27,000.00	109,700.00	25,000.00	25,000.00	75,000.00	25,000.00
Item						
Palon Road Materials		34,700.00				
Gravel hauling	27,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Gravel Crushing		50,000.00			50,000.00	
						Blue Top: \$8,600

100,000.00

Capital Equipment (Acct 43126)						
Totals	2019	2020	2021	2022	2023	2024
	-	25,000.00	50,000.00	25,000.00	25,000.00	25,000.00

25,000.00

Building Maintenance (Acct 41940)						
Totals	2019	2020	2021	2022	2023	2024
	-	-	25,000.00	40,000.00	40,000.00	40,000.00
Item						
Trailer		25,000.00				
Equipment Replacement			25,000.00	25,000.00	25,000.00	25,000.00

Machinery Rental (Acct 416)						
Totals	2019	2020	2021	2022	2023	2024
	-	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Item						
Equipment rental		10,000.00	10,000.00	10,000.00	10,000.00	10,000.00

10,000.00

5 year saving plan for new building. Current Capital Improvement fund has \$86,000 to cover first two years.

Windemere Township 5-Year Budget Projection

	2019 Projected	2020	2021	2022	2023	2024
Cash on Hand: Start of Year	2,183,000	1,759,500	1,236,800	834,300	564,300	486,800
Levy Revenue	412,000	455,000	500,000	550,000	600,000	600,000
Other Revenue	101,000	87,300	70,000	60,000	60,000	60,000
Operating Expenses	271,500	370,000	380,000	390,000	400,000	410,000
Capital Improvements (Direct Bill)	624,760	650,000	550,000	450,000	300,000	200,000
Capital Improvements (Overhead)	40,240	45,000	42,500	40,000	37,500	35,000
Cash on Hand: End of Year	1,759,500	1,236,800	834,300	564,300	486,800	501,800
Net Cash/Expenses	188%	116%	86%	64%	66%	78%
Cash Reserve @ 100% Exp.	936,500	1,065,000	972,500	880,000	737,500	645,000
Excess Cash	823,000	171,800	-138,200	-315,700	-250,700	-143,200

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

Board's Recommended 2021 Levy \$ **500,000** (\$100,000 Revenue + \$400,000 Roads)

Windemere Township Estimated Tax Levy Impact

Tax Year	Tax Levy	Year Over Year Change	Tax Burden (Estimated)		
			100k Home	200k Home	300k Home
2018	757,550				
2019	400,000	-47%			
2020	400,000	0%			
2021	500,000	25%			
2022	550,000	10%			
2023	600,000	9%			
2024	600,000	0%			