



Budget Study Session

2/26/19



FY 3/31/20 Budget

Assumptions

Revenues

- 2019 Taxable Value estimated at 3,918,000,000; a 4.5% increase, but rollbacks will cause the net effect to near 3.5%
- State revenue sharing estimated to be slightly higher than the current year
- Investment earnings estimating to be same as current year, which has been trending well the last couple years
- All other revenue sources to remain generally neutral
- General Fund is receiving transfers in from other departments for services provided (cost allocation study)

Expenditures

- 2% increase to all full-time wages (approx. \$430k)
- Costs for 2 elections is included – August 2019, and Presidential Primary
- Assuming the 2019 Defined Benefit Plan Actuarial report will have the same actuarially determined contribution (ADC) as 2018
- 2.5% increase in healthcare plan premiums (approx. \$200k)
- Last year's budget included \$425,000 of improvements to the court; we're still assuming that none of those costs will run over into the following year
- Legal Fees are extremely difficult this year to project; we continue to have multiple issues ongoing and upcoming and will watch it closely throughout next year to see if a budget amendment will be necessary
- Large one-time capital items include
 - \$525,000 to replace the underground fuel tanks
 - \$250,000 to replace a Fire Rescue Truck
 - \$90,000 to replace the Motor Pool Service Truck
- Most funds are paying transfers out to the General Fund for services provided (cost allocation study)

Other Notes

- Funds with expenditures exceeding revenues-
 - Public Safety Fund
 - Senior Services Fund (typically budgets a deficit due to demand of services)
 - Lake Improvement Fund (intentional by lake boards that want to reduce fund balance levels)
 - Building Inspection Fund
 - Federal Forfeitures Fund and Drug Law Enforcement Fund (typical and intentional to allow flexibility to spend prior years funds)
 - Safety Path Fund (2018 season projects came in under budget, the 2019 season will intentionally go over to offset this)
 - Cable Studio Fund (typically budgets a deficit, has a large fund balance)

Account Number	Account Description	2018 Actual Amount	2019 Amended Budget	2019 Estimated Amount	2020 Proposed Budget
Fund: 101 - General Fund					
REVENUES					
Activity: 000 - Revenues					
403	Current Property Taxes	7,963,696.49	8,275,000	8,275,000	8,560,000
404	Pontiac Act 425 Funds	7,170.33	7,000	7,000	7,000
441	Local Community Stabilization Share Tax	15,817.00	15,000	15,000	15,000
445	Penalty/Interest on Taxes	67,184.45	50,000	50,000	50,000
476	Business Licenses & Permits	10,495.00	5,000	15,000	10,000
477	Franchise Fees	936,804.32	950,000	936,000	936,000
481	Zoning Board of Appeals Fees	31,580.00	28,000	28,000	28,000
482	Planning Fees	56,029.65	45,000	45,000	45,000
490	Animal Licenses	10,407.00	11,000	11,000	11,000
491	SAD Fees	90,451.07	-	4,000	-
501	Federal Grants	7,488.83	-	-	11,125
574	State Revenue Sharing	3,522,572.00	3,500,000	3,620,000	3,665,000
626.01	Charges for Services Library Accounting	12,000.00	12,000	12,000	12,000
626.02	Charges for Services Labor Repayments	2,359.61	-	28,000	-
626.03	Charges for Services Other	104,077.36	75,000	100,000	100,000
626.05	Charges for Services Sylvan Lake	23,100.00	23,100	23,100	23,100
628	Motor Pool Services	433,126.02	430,000	430,000	430,000
630	Passports	47,265.35	45,000	45,000	45,000
657	Ordinance Fines	8,470.00	7,500	9,000	7,500
658	District Court	1,672,500.89	1,800,000	1,600,000	1,600,000
659	Tree Ordinance (Woodlands)	-	-	51,000	5,000
665	Interest Earnings	502,154.73	425,000	600,000	600,000
667.01	Rent District Court	584,310.00	584,000	584,000	584,000
667.02	Rent Other Lease & Rent	540,000.00	540,000	540,000	540,000
667.04	Rent Communications Verizon	19,640.88	30,934	30,934	32,481
667.07	Rent Communications AT&T	28,995.00	30,445	30,445	31,967
667.08	Rent Communications Sprint 2	30,575.00	32,104	32,104	33,709
669	Change in Investment Value	(86,381.71)	-	-	-
671	Other Revenue	364,956.66	325,000	540,000	350,000
676.05	Reimbursements Medicare	183,618.94	175,000	175,000	175,000
693	Sale of Assets	-	-	3,000	-
699.31	Transfers In Central Services	-	-	-	3,444,586
Activity Total: 000 - Revenues		17,190,464.87	17,421,083	17,839,583	21,352,468
REVENUES Total		17,190,464.87	17,421,083	17,839,583	21,352,468
EXPENSES					
Activity: 101 - Township Board					
809	Fees for Service	21,000.00	20,000	20,000	20,000
900	Printing & Publishing	1,607.28	2,500	2,500	2,500
956	Miscellaneous Expense	734.75	2,000	2,000	2,000
Activity Total: 101 - Township Board		23,342.03	24,500	24,500	24,500
Activity: 171 - Supervisor's Office					
702	Salaries & Wages	244,680.16	251,500	251,500	255,040
709	Social Security & Medicare Taxes (FICA)	16,963.33	17,380	17,380	17,620
716	Retirement Plans DC	15,407.85	15,720	15,720	15,870
717	Retirement Plans DB	-	-	46,113	46,113
718	Life & Health Insurance	31,780.07	34,680	35,500	36,820
718.01	Life & Health Insurance HRA Transfers (A)	4,864.00	4,200	4,400	4,800
718.02	Life & Health Insurance Refund	-	-	(18,400)	-
724	Other Fringe Benefits	225.00	500	500	500
725	Workers Compensation	178.08	200	175	120
726	Sick Pay Accrual	(465.33)	5,000	5,000	5,000
727	Retiree Health Savings	2,500.00	2,500	2,500	2,500
752	Office Supplies	1,572.18	2,000	2,000	2,000
791	Dues & Subscriptions	1,243.43	2,000	2,000	2,000
812	Contracted Services	744.00	750	750	750
850	Communications	185.96	500	500	500
861	Meals and Mileage Reimb	31.05	500	500	500
874	Retiree Health & Life	78,344.76	80,000	79,500	79,000
937	Property & Liability Insurance	12,104.97	12,000	7,500	12,000
956	Miscellaneous Expense	120.00	500	500	500
995.07	Transfers Out Pension Obligation Bond Debt - R	65,964.90	65,906	62,798	62,712
995.08	Transfers Out Pension Obligation Bond Debt - A	13,068.51	13,057	14,300	14,281
Activity Total: 171 - Supervisor's Office		489,512.92	508,893	530,736	558,626

Account Number	Account Description	2018 Actual Amount	2019 Amended Budget	2019 Estimated Amount	2020 Proposed Budget
Activity: 191 - Accounting					
702	Salaries & Wages	329,631.35	280,790	280,790	306,800
709	Social Security & Medicare Taxes (FICA)	26,224.06	21,410	21,410	23,470
716	Retirement Plans DC	21,682.48	24,410	24,410	27,000
717	Retirement Plans DB	-	-	48,345	48,345
718	Life & Health Insurance	36,223.30	34,230	35,000	44,970
718.01	Life & Health Insurance HRA Transfers (A)	5,496.00	5,000	4,500	4,800
718.02	Life & Health Insurance Refund	-	-	(10,400)	-
724	Other Fringe Benefits	583.64	500	500	500
725	Workers Compensation	240.84	220	150	150
726	Sick Pay Accrual	7,289.27	4,000	6,000	6,000
727	Retiree Health Savings	4,519.36	5,000	5,000	5,960
752	Office Supplies	2,086.58	1,500	1,500	1,500
791	Dues & Subscriptions	1,115.50	1,500	1,500	1,500
850	Communications	894.96	1,000	1,000	1,000
861	Meals and Mileage Reimb	1,012.47	1,500	1,500	1,500
874	Retiree Health & Life	22,485.92	32,000	32,000	32,000
874.02	Retiree Health & Life HRA Transfers (retiree)	3,219.20	3,200	3,700	4,000
911	Training and Conferences	709.00	3,500	3,500	3,500
937	Property & Liability Insurance	12,109.03	12,000	7,500	12,000
956	Miscellaneous Expense	1,559.12	1,000	1,000	1,000
995.07	Transfers Out Pension Obligation Bond Debt - R	63,103.43	63,048	60,311	60,478
995.08	Transfers Out Pension Obligation Bond Debt - A	19,913.94	19,896	20,518	20,490
Activity Total: 191 - Accounting		560,099.45	515,704	549,734	606,963
Activity: 215 - Clerk's Office					
702	Salaries & Wages	146,493.08	170,350	170,350	174,360
709	Social Security & Medicare Taxes (FICA)	10,809.81	12,550	12,550	12,940
716	Retirement Plans DC	3,897.68	6,590	6,590	6,860
717	Retirement Plans DB	-	-	22,685	22,685
718	Life & Health Insurance	26,346.09	41,830	34,680	36,080
718.01	Life & Health Insurance HRA Transfers (A)	4,680.00	4,200	4,500	4,800
718.02	Life & Health Insurance Refund	-	-	(6,800)	-
724	Other Fringe Benefits	225.00	500	2,000	500
725	Workers Compensation	208.94	130	160	175
726	Sick Pay Accrual	3,769.74	4,000	4,000	4,000
727	Retiree Health Savings	48.08	1,250	1,250	1,250
751	Misc. Operating Supplies	3,776.44	2,500	4,500	2,500
752	Office Supplies	1,562.74	2,500	2,500	2,500
791	Dues & Subscriptions	1,029.50	1,000	1,000	1,000
850	Communications	2,262.08	2,500	2,500	2,500
861	Meals and Mileage Reimb	1,448.35	1,500	1,500	1,500
874	Retiree Health & Life	9,706.56	10,000	10,000	10,000
900	Printing & Publishing	3,714.57	2,500	2,500	2,500
911	Training and Conferences	130.00	1,500	1,500	1,500
937	Property & Liability Insurance	7,181.58	8,000	5,000	8,000
947	Consultant Services	17,199.91	10,000	-	-
956	Miscellaneous Expense	3,279.25	2,000	2,000	2,000
995.07	Transfers Out Pension Obligation Bond Debt - R	24,270.10	24,249	23,627	23,594
995.08	Transfers Out Pension Obligation Bond Debt - A	13,068.51	13,057	14,300	14,281
Activity Total: 215 - Clerk's Office		285,108.01	322,706	322,892	335,525
Activity: 223 - Auditing Fees					
802	Audit/Accounting Fees	41,000.00	42,000	42,000	43,000
Activity Total: 223 - Auditing Fees		41,000.00	42,000	42,000	43,000

Account Number	Account Description	2018 Actual Amount	2019 Amended Budget	2019 Estimated Amount	2020 Proposed Budget
Activity: 228 - Information Technology					
702	Salaries & Wages	477,553.00	493,560	500,000	515,970
709	Social Security & Medicare Taxes (FICA)	36,566.39	37,750	38,250	39,470
716	Retirement Plans DC	9,051.39	9,230	9,500	9,770
717	Retirement Plans DB	-	-	44,626	44,626
718	Life & Health Insurance	96,721.44	106,090	108,250	112,990
718.01	Life & Health Insurance HRA Transfers (A)	14,600.00	12,300	13,500	16,000
718.02	Life & Health Insurance Refund	-	-	(17,000)	-
724	Other Fringe Benefits	337.50	500	500	500
725	Workers Compensation	3,519.65	3,730	3,500	3,070
726	Sick Pay Accrual	6,191.90	6,000	6,000	6,000
727	Retiree Health Savings	2,500.00	2,500	2,500	2,500
741	Uniforms	123.24	500	500	500
751	Misc. Operating Supplies	35.39	500	500	500
752	Office Supplies	690.61	500	500	500
763	Tools	1,282.49	500	500	500
791	Dues & Subscriptions	316.00	500	500	500
850	Communications	5,484.27	7,000	5,000	5,000
861	Meals and Mileage Reimb	203.24	500	500	500
911	Training and Conferences	-	2,000	2,000	2,000
937	Property & Liability Insurance	17,550.34	25,000	12,000	18,000
947	Consultant Services	33,467.28	35,000	3,000	10,000
956	Miscellaneous Expense	-	1,000	1,000	1,000
995.08	Transfers Out Pension Obligation Bond Debt - A	67,209.52	67,150	74,611	74,509
Activity Total: 228 - Information Technology		773,403.65	811,810	810,237	864,405
Activity: 247 - Board of Review					
809	Fees for Service	1,950.00	2,000	2,000	2,000
900	Printing & Publishing	291.90	500	500	500
956	Miscellaneous Expense	639.93	750	750	750
Activity Total: 247 - Board of Review		2,881.83	3,250	3,250	3,250
Activity: 248 - Computer Services					
948	Computer Services	138,558.76	140,000	160,000	170,000
Activity Total: 248 - Computer Services		138,558.76	140,000	160,000	170,000
Activity: 253 - Treasurer's Office					
702	Salaries & Wages	247,172.56	265,070	257,000	308,860
709	Social Security & Medicare Taxes (FICA)	18,397.18	19,680	19,500	22,840
716	Retirement Plans DC	20,804.42	23,550	21,300	21,850
717	Retirement Plans DB	-	-	52,064	52,064
718	Life & Health Insurance	42,919.22	59,060	50,000	49,910
718.01	Life & Health Insurance HRA Transfers (A)	6,504.00	5,500	5,900	6,500
718.02	Life & Health Insurance Refund	-	-	(21,400)	-
724	Other Fringe Benefits	393.75	500	500	500
725	Workers Compensation	209.61	210	210	150
726	Sick Pay Accrual	4,844.69	5,000	6,000	6,000
727	Retiree Health Savings	4,710.12	6,250	5,000	5,000
752	Office Supplies	3,470.37	3,500	3,500	3,500
791	Dues & Subscriptions	1,355.33	1,000	1,500	1,500
809	Fees for Service	3,300.00	3,500	3,500	3,500
850	Communications	2,075.57	3,000	1,500	1,500
861	Meals and Mileage Reimb	1,492.05	2,000	1,000	1,000
874	Retiree Health & Life	63,025.88	68,000	65,500	65,000
874.02	Retiree Health & Life HRA Transfers (retiree)	3,219.20	3,000	3,000	3,200
900	Printing & Publishing	7,321.95	7,500	7,500	7,500
911	Training and Conferences	1,482.99	2,000	1,000	1,000
937	Property & Liability Insurance	13,764.65	15,000	8,000	12,000
956	Miscellaneous Expense	65.00	500	500	500
995.07	Transfers Out Pension Obligation Bond Debt - R	85,878.84	85,803	82,072	81,960
995.08	Transfers Out Pension Obligation Bond Debt - A	4,356.17	4,352	4,974	4,967
Activity Total: 253 - Treasurer's Office		536,763.55	583,975	579,620	660,801

Account Number	Account Description	2018 Actual Amount	2019 Amended Budget	2019 Estimated Amount	2020 Proposed Budget
Activity: 257 - Assessor					
702	Salaries & Wages	445,577.29	457,690	470,000	493,500
709	Social Security & Medicare Taxes (FICA)	34,266.07	35,000	36,000	37,750
716	Retirement Plans DC	16,578.90	16,910	17,600	18,620
717	Retirement Plans DB	-	-	88,508	88,508
718	Life & Health Insurance	102,274.98	115,400	103,500	105,480
718.01	Life & Health Insurance HRA Transfers (A)	16,576.00	14,000	14,000	16,000
718.02	Life & Health Insurance Refund	-	-	(28,400)	-
724	Other Fringe Benefits	337.50	750	750	750
725	Workers Compensation	1,455.02	1,550	1,550	1,770
726	Sick Pay Accrual	3,252.84	5,000	5,000	5,000
727	Retiree Health Savings	2,500.00	2,500	2,500	2,500
752	Office Supplies	546.56	1,000	1,000	1,000
791	Dues & Subscriptions	1,572.00	2,500	2,000	2,000
850	Communications	935.70	1,500	1,500	1,500
861	Meals and Mileage Reimb	313.00	500	500	500
874	Retiree Health & Life	101,132.44	102,000	91,200	91,000
874.02	Retiree Health & Life HRA Transfers (retiree)	3,219.20	2,750	3,000	3,200
900	Printing & Publishing	5,277.44	2,000	2,000	2,000
911	Training and Conferences	1,355.00	3,500	1,500	1,500
937	Property & Liability Insurance	16,819.64	22,000	12,000	18,000
956	Miscellaneous Expense	85.95	1,000	1,000	1,000
995.07	Transfers Out Pension Obligation Bond Debt - R	105,170.45	105,077	99,481	99,345
995.08	Transfers Out Pension Obligation Bond Debt - A	42,939.42	42,901	48,497	48,431
Activity Total: 257 - Assessor		902,185.40	935,528	974,686	1,039,354
Activity: 262 - Elections					
702	Salaries & Wages	176,305.52	244,350	289,000	269,360
709	Social Security & Medicare Taxes (FICA)	12,901.73	18,220	22,000	20,200
716	Retirement Plans DC	3,897.68	6,590	6,650	6,860
717	Retirement Plans DB	-	-	22,685	22,685
718	Life & Health Insurance	27,912.93	41,830	34,680	36,080
718.01	Life & Health Insurance HRA Transfers (A)	4,680.00	4,200	4,400	4,800
718.02	Life & Health Insurance Refund	-	-	(6,800)	-
724	Other Fringe Benefits	112.50	250	400	400
725	Workers Compensation	16.98	190	50	70
726	Sick Pay Accrual	3,769.74	4,000	4,000	4,000
727	Retiree Health Savings	48.08	1,250	1,100	1,250
751	Misc. Operating Supplies	7,602.81	15,000	15,000	15,000
752	Office Supplies	1,206.67	1,500	1,500	1,500
809	Fees for Service	400.00	100,000	97,000	80,000
874	Retiree Health & Life	9,706.55	10,000	10,000	10,000
900	Printing & Publishing	-	1,500	1,500	1,500
937	Property & Liability Insurance	7,181.58	8,000	5,000	7,000
940	Rent and Leases	-	1,500	3,000	3,000
956	Miscellaneous Expense	247.15	10,000	6,000	10,000
995.07	Transfers Out Pension Obligation Bond Debt - R	24,270.10	24,249	23,627	23,595
995.08	Transfers Out Pension Obligation Bond Debt - A	13,068.51	13,057	14,300	14,281
Activity Total: 262 - Elections		293,328.53	505,686	555,092	531,581

Account Number	Account Description	2018 Actual Amount	2019 Amended Budget	2019 Estimated Amount	2020 Proposed Budget
Activity: 265 - Buildings & Grounds					
702	Salaries & Wages	415,318.48	438,400	438,400	506,390
709	Social Security & Medicare Taxes (FICA)	30,154.44	33,540	33,540	38,730
716	Retirement Plans DC	9,003.00	15,350	11,000	15,830
717	Retirement Plans DB	-	-	45,370	45,370
718	Life & Health Insurance	121,963.32	147,680	136,000	153,690
718.01	Life & Health Insurance HRA Transfers (A)	18,720.00	18,000	14,800	16,000
718.02	Life & Health Insurance Refund	-	-	(30,500)	-
724	Other Fringe Benefits	1,481.70	1,000	1,500	1,500
725	Workers Compensation	7,559.21	8,160	7,500	7,950
726	Sick Pay Accrual	1,033.73	5,000	(8,000)	5,000
727	Retiree Health Savings	5,000.00	7,500	6,200	7,500
741	Uniforms	1,651.96	1,500	1,500	1,500
751	Misc. Operating Supplies	25,706.91	20,000	25,000	25,000
763	Tools	1,456.59	2,500	2,500	2,500
767	Laundry	821.10	1,000	1,000	1,000
776	Grounds - R&M Supplies	11,670.41	15,000	12,000	12,000
777	Buildings - R&M Supplies	47,469.15	40,000	40,000	40,000
779	Equipment - R&M Supplies	3,458.17	2,500	3,000	3,000
791	Dues & Subscriptions	587.00	500	500	500
808	Medical Services	425.00	1,000	1,000	1,000
850	Communications	10,218.56	11,000	11,000	11,000
861	Meals and Mileage Reimb	134.13	500	500	500
874	Retiree Health & Life	61,028.16	66,000	65,500	65,500
874.02	Retiree Health & Life HRA Transfers (retiree)	3,219.20	3,000	3,000	3,200
911	Training and Conferences	-	3,000	1,500	1,500
924	Utilities	141,799.56	150,000	150,000	210,000
930	Contracted Repairs	1,875.00	1,000	1,000	1,000
934	Building & Grounds - Contracted R&M	351,563.46	240,000	225,000	232,000
937	Property & Liability Insurance	23,326.18	35,000	18,000	25,000
956	Miscellaneous Expense	-	500	500	500
995.07	Transfers Out Pension Obligation Bond Debt - R	39,205.55	39,171	43,523	43,464
995.08	Transfers Out Pension Obligation Bond Debt - A	34,227.07	34,197	32,331	32,287
Activity Total: 265 - Buildings & Grounds		1,370,077.04	1,341,998	1,294,164	1,510,411
Activity: 266 - Attorney & Legal Fees					
804	Legal Fees	286,745.45	225,000	200,000	225,000
Activity Total: 266 - Attorney & Legal Fees		286,745.45	225,000	200,000	225,000
Activity: 275 - Motor Pool					
702	Salaries & Wages	552,437.21	557,770	557,770	606,380
709	Social Security & Medicare Taxes (FICA)	43,217.91	42,670	42,670	46,370
716	Retirement Plans DC	27,793.91	31,310	29,500	32,700
717	Retirement Plans DB	-	-	100,409	100,409
718	Life & Health Insurance	113,876.10	132,370	129,500	138,010
718.01	Life & Health Insurance HRA Transfers (A)	18,704.00	16,500	17,000	19,200
718.02	Life & Health Insurance Refund	-	-	(45,400)	-
724	Other Fringe Benefits	1,055.90	1,500	500	1,500
725	Workers Compensation	10,144.58	9,680	8,000	9,100
726	Sick Pay Accrual	7,168.27	9,000	3,000	9,000
727	Retiree Health Savings	12,019.36	12,500	10,000	12,500
741	Uniforms	2,731.20	2,000	2,000	2,000
751	Misc. Operating Supplies	4,220.20	5,000	5,000	5,000
759	Fuel	22,176.85	25,000	25,000	25,000
763	Tools	25,775.16	16,000	18,000	16,000
767	Laundry	1,647.05	2,000	2,000	2,000
779	Equipment - R&M Supplies	4,624.81	4,000	6,000	4,000
791	Dues & Subscriptions	403.08	500	500	500
808	Medical Services	1,730.25	1,500	1,500	1,500
850	Communications	1,541.48	2,000	2,000	2,000
861	Meals and Mileage Reimb	781.88	1,000	1,000	1,000
862	Repair Parts	18,015.83	18,000	18,000	18,000
863	Vehicle Contracted Maintenance	10,759.26	12,000	12,000	12,000
874	Retiree Health & Life	117,755.44	148,000	149,000	150,500
874.02	Retiree Health & Life HRA Transfers (retiree)	32,753.55	12,400	13,300	14,500
911	Training and Conferences	2,013.59	3,500	2,500	2,500
937	Property & Liability Insurance	20,029.39	25,000	16,000	20,000
948	Computer Services	3,303.82	3,500	3,500	3,500
956	Miscellaneous Expense	5,921.10	7,500	6,000	6,000
995.07	Transfers Out Pension Obligation Bond Debt - R	133,796.73	133,679	158,548	158,332
995.08	Transfers Out Pension Obligation Bond Debt - A	32,360.14	32,331	9,326	9,314
Activity Total: 275 - Motor Pool		1,228,758.05	1,268,210	1,304,123	1,428,815

Account Number	Account Description	2018 Actual Amount	2019 Amended Budget	2019 Estimated Amount	2020 Proposed Budget
Activity: 277 - Central Supplies					
752	Office Supplies	13,273.35	15,000	15,000	15,000
851	Postage	56,753.92	65,000	65,000	65,000
Activity Total: 277 - Central Supplies		70,027.27	80,000	80,000	80,000
Activity: 278 - Unallocated					
717	Retirement Plans DB	553.75	750	750	750
718	Life & Health Insurance	3,576.91	-	5,000	-
724	Other Fringe Benefits	1,398.96	2,500	2,500	2,500
779	Equipment - R&M Supplies	906.25	1,000	1,000	1,000
791	Dues & Subscriptions	12,470.06	16,000	13,000	13,000
812	Contracted Services	-	-	-	44,500
830	Bank and Advisor Fees	15,034.16	25,000	15,000	15,000
842	Unemployment Insurance	-	2,500	2,500	2,500
863	Vehicle Contracted Maintenance	7,972.65	30,000	20,000	25,000
887	Dream Cruise	-	-	-	10,000
933	Office Equipment - Contracted R&M	5,256.23	12,000	12,000	12,000
938	Mosquito Control	351.24	500	500	500
939	Gypsy Moth Control	177,117.00	177,000	177,000	177,000
940	Rent and Leases	617.06	1,200	1,200	1,200
946	Engineering	12,320.85	12,000	12,000	112,000
956	Miscellaneous Expense	25,359.62	50,000	25,000	25,000
957	Prior Years' Tax Refunds/Write-offs	4,177.98	12,000	7,000	12,000
959	Recording Fees	700.00	750	750	750
Activity Total: 278 - Unallocated		267,812.72	343,200	295,200	454,700
Activity: 286 - District Court					
804	Legal Fees	168,590.30	170,000	170,000	170,000
820	District Court Operation	1,382,119.60	1,750,000	1,650,000	1,550,000
940	Rent and Leases	251,487.00	251,500	236,000	240,000
Activity Total: 286 - District Court		1,802,196.90	2,171,500	2,056,000	1,960,000
Activity: 305 - Ordinance					
702	Salaries & Wages	164,138.74	173,940	169,000	182,490
709	Social Security & Medicare Taxes (FICA)	12,417.45	13,310	12,900	13,960
716	Retirement Plans DC	7,761.52	7,910	7,200	8,150
717	Retirement Plans DB	-	-	24,172	24,172
718	Life & Health Insurance	40,699.02	44,560	45,700	47,510
718.01	Life & Health Insurance HRA Transfers (A)	6,504.00	5,500	6,000	6,500
718.02	Life & Health Insurance Refund	-	-	(9,800)	-
724	Other Fringe Benefits	4,449.41	500	2,500	500
725	Workers Compensation	884.41	970	860	940
726	Sick Pay Accrual	1,085.72	2,000	2,000	2,000
727	Retiree Health Savings	2,500.00	2,500	2,500	2,500
751	Misc. Operating Supplies	349.65	500	500	500
752	Office Supplies	592.49	1,000	1,000	1,000
791	Dues & Subscriptions	120.00	500	500	500
850	Communications	2,907.89	3,000	3,000	3,000
861	Meals and Mileage Reimb	244.76	500	500	500
874	Retiree Health & Life	16,542.24	18,000	16,000	15,500
874.02	Retiree Health & Life HRA Transfers (retiree)	1,609.60	1,400	1,450	1,600
911	Training and Conferences	2,849.50	2,500	2,500	2,500
937	Property & Liability Insurance	12,237.15	12,000	8,000	12,000
956	Miscellaneous Expense	18.68	500	500	500
995.07	Transfers Out Pension Obligation Bond Debt - R	29,248.58	29,223	27,357	27,320
995.08	Transfers Out Pension Obligation Bond Debt - A	12,446.21	12,435	13,057	13,039
Activity Total: 305 - Ordinance		319,607.02	332,748	337,396	366,681

Account Number	Account Description	2018 Actual Amount	2019 Amended Budget	2019 Estimated Amount	2020 Proposed Budget
Activity: 701 - Planning					
702	Salaries & Wages	209,718.77	213,370	195,000	189,380
709	Social Security & Medicare Taxes (FICA)	15,641.55	16,320	15,000	14,490
716	Retirement Plans DC	14,440.73	14,720	13,000	12,350
717	Retirement Plans DB	-	-	17,478	17,478
718	Life & Health Insurance	66,286.40	72,930	66,500	64,880
718.01	Life & Health Insurance HRA Transfers (A)	9,728.00	8,200	8,900	9,700
718.02	Life & Health Insurance Refund	-	-	(14,000)	-
724	Other Fringe Benefits	230.66	250	500	250
725	Workers Compensation	213.61	170	200	200
726	Sick Pay Accrual	1,819.32	2,500	1,000	2,500
727	Retiree Health Savings	5,000.00	5,000	4,200	3,750
751	Misc. Operating Supplies	-	500	750	500
752	Office Supplies	627.38	1,500	1,500	1,500
791	Dues & Subscriptions	1,486.00	1,500	1,500	1,500
809	Fees for Service	7,825.00	7,500	7,500	7,500
850	Communications	340.26	1,000	1,000	1,000
861	Meals and Mileage Reimb	2,072.83	500	500	500
874	Retiree Health & Life	21,172.56	23,000	23,750	24,000
874.02	Retiree Health & Life HRA Transfers (retiree)	3,219.20	3,000	3,000	3,200
900	Printing & Publishing	1,190.88	250	1,500	1,500
911	Training and Conferences	799.00	2,500	2,500	2,500
937	Property & Liability Insurance	12,104.97	12,000	7,500	12,000
947	Consultant Services	203,335.48	100,000	100,000	100,000
956	Miscellaneous Expense	625.51	500	500	500
995.07	Transfers Out Pension Obligation Bond Debt - R	21,158.55	21,139	20,518	20,490
995.08	Transfers Out Pension Obligation Bond Debt - A	7,467.72	7,461	8,705	8,693
Activity Total: 701 - Planning		606,504.38	515,810	488,501	500,361
Activity: 702 - Zoning Board of Appeals					
809	Fees for Service	9,625.00	11,000	10,000	10,000
900	Printing & Publishing	2,476.08	2,500	2,500	2,500
956	Miscellaneous Expense	6,187.38	6,000	7,500	6,000
Activity Total: 702 - Zoning Board of Appeals		18,288.46	19,500	20,000	18,500
Activity: 901 - Capital Outlay					
976.00	Building Improvements Capitalize	-	425,000	485,000	-
977.00	Equipment Capitalize	134,235.10	15,000	15,000	557,000
977.01	Equipment Non - Capitalize	25,934.08	50,000	50,000	35,000
978	Vehicle Purchases	90,979.00	68,000	64,000	179,000
Activity Total: 901 - Capital Outlay		251,148.18	558,000	614,000	771,000
Activity: 966 - Transfers Out					
995.01	Transfers Out Road Fund	1,450,000.00	1,450,000	1,450,000	1,938,945
995.02	Transfers Out Public Safety Fund	4,350,000.00	4,700,000	4,700,000	6,668,689
Activity Total: 966 - Transfers Out		5,800,000.00	6,150,000	6,150,000	8,607,634
EXPENSES Total		16,067,349.60	17,400,018	17,392,131	20,761,107
Fund REVENUE Total: 101 - General Fund		17,190,464.87	17,421,083	17,839,583	21,352,468
Fund EXPENSE Total: 101 - General Fund		16,067,349.60	17,400,018	17,392,131	20,761,107
Fund Total: 101 - General Fund		1,123,115.27	21,065	447,452	591,361
Total Fund Balance		\$ 12,778,850	\$ 13,014,054	\$ 13,226,302	\$ 13,817,663

Account Number	Account Description	2018 Actual Amount	2019 Amended Budget	2019 Estimated Amount	2020 Proposed Budget
Fund: 204 - Road Fund					
REVENUES					
Activity: 000 - Revenues					
403	Current Property Taxes	2,487,654.27	2,600,000	2,584,000	2,674,000
441	Local Community Stabilization Share Tax	4,896.51	5,000	5,000	5,000
626.02	Charges for Services Labor Repayments	2,099.85	-	-	-
635	Street Lighting	43,672.28	45,000	45,000	45,000
671	Other Revenue	2,840.05	1,000	1,500	1,000
676.00	Reimbursements General	43,602.90	40,000	40,000	40,000
677	Road Comm Repayment	681,613.35	698,654	698,654	712,627
678	MDOT Reimbursements	68,063.25	65,000	71,000	65,000
693	Sale of Assets	50,000.00	3,000	5,500	3,000
699.03	Transfers In General Fund	1,450,000.00	1,450,000	1,450,000	1,938,945
Activity Total: 000 - Revenues		4,834,442.46	4,907,654	4,900,654	5,484,572
REVENUES Total		4,834,442.46	4,907,654	4,900,654	5,484,572

Account Number	Account Description	2018 Actual Amount	2019 Amended Budget	2019 Estimated Amount	2020 Proposed Budget
EXPENSES					
Activity: 446 - Road					
702	Salaries & Wages	1,131,411.77	1,124,330	1,100,000	1,151,380
709	Social Security & Medicare Taxes (FICA)	85,971.67	86,030	84,000	88,070
716	Retirement Plans DC	35,274.35	37,910	35,500	44,190
717	Retirement Plans DB	-	-	183,711	183,711
718	Life & Health Insurance	267,629.82	308,700	310,000	344,410
718.01	Life & Health Insurance HRA Transfers (A)	41,192.00	34,500	40,000	46,000
718.02	Life & Health Insurance Refund	-	-	(91,000)	(9,000)
724	Other Fringe Benefits	1,805.84	3,000	3,000	3,000
725	Workers Compensation	26,764.74	25,260	24,000	24,530
726	Sick Pay Accrual	14,602.85	12,000	7,500	12,000
727	Retiree Health Savings	7,791.46	10,630	8,500	13,130
741	Uniforms	4,951.43	7,000	7,000	7,000
751	Misc. Operating Supplies	3,590.86	11,000	15,000	11,000
752	Office Supplies	1,437.22	2,000	2,000	2,000
759	Fuel	59,449.12	70,000	65,000	70,000
763	Tools	406.61	2,000	2,000	2,000
767	Laundry	3,077.61	2,500	2,500	2,500
779	Equipment - R&M Supplies	68,424.34	40,000	40,000	40,000
781	Top Soil & Sod	526.06	1,000	1,000	1,000
782	Gravel & Slag	42,651.07	45,000	45,000	45,000
783	Road Chloride	38,681.92	35,000	35,000	35,000
784	Salt	199,797.97	175,000	175,000	200,000
785	General Maint. Supplies	13,518.89	20,000	20,000	15,000
786	Asphalt Patch Materials	159,020.69	150,000	160,000	160,000
791	Dues & Subscriptions	869.50	1,500	1,500	1,500
804	Legal Fees	1,334.00	4,000	2,000	4,000
808	Medical Services	1,020.50	1,500	1,500	1,500
850	Communications	8,615.68	8,500	8,500	8,500
861	Meals and Mileage Reimb	3,204.12	4,000	4,000	4,000
862	Repair Parts	134,351.14	90,000	90,000	90,000
863	Vehicle Contracted Maintenance	279,512.39	160,000	143,000	160,000
874	Retiree Health & Life	210,523.92	235,000	228,000	249,500
874.02	Retiree Health & Life HRA Transfers (retiree)	14,600.00	12,500	14,500	14,500
883	Paving Contractors	625,477.02	750,000	750,000	750,000
884	State Highway Landscape Maintenance	178,430.14	200,000	162,000	200,000
911	Training and Conferences	5,753.74	6,000	10,000	6,000
919	HHW Events / Disposal Costs	18,257.06	20,000	20,000	20,000
924	Utilities	150,609.10	160,000	160,000	160,000
929	Matching Funds (Tri-Party)	73,583.35	220,000	220,000	160,000
930	Contracted Repairs	14,775.45	110,000	110,000	25,000
931	Equipment - Contracted R&M	120,502.12	80,000	60,000	60,000
933	Office Equipment - Contracted R&M	2,180.10	1,500	2,000	2,000
934	Building & Grounds - Contracted R&M	43,647.67	110,000	78,000	86,000
937	Property & Liability Insurance	39,865.00	43,000	44,000	45,000
946	Engineering	36,359.90	60,000	35,000	65,000
948	Computer Services	6,604.35	10,000	10,000	8,000
956	Miscellaneous Expense	1,358.89	3,000	3,000	3,000
957	Prior Years' Tax Refunds/Write-offs	521.57	4,000	2,000	4,000
977.00	Equipment Capitalize	867.68	3,000	3,000	3,000
977.01	Equipment Non - Capitalize	4,380.95	10,000	10,000	10,000
978	Vehicle Purchases	334,101.45	64,000	-	46,000
995.07	Transfers Out Pension Obligation Bond Debt - R	189,804.67	189,636	201,450	201,174
995.08	Transfers Out Pension Obligation Bond Debt - A	109,526.63	109,430	105,699	105,554
995.31	Transfers Out Central Services	-	-	-	488,945
Activity Total: 446 - Road		4,818,616.38	4,873,426	4,753,860	5,474,094
EXPENSES Total		4,818,616.38	4,873,426	4,753,860	5,474,094
Fund REVENUE Total: 204 - Road Fund		4,834,442.46	4,907,654	4,900,654	5,484,572
Fund EXPENSE Total: 204 - Road Fund		4,818,616.38	4,873,426	4,753,860	5,474,094
Fund Total: 204 - Road Fund		15,826.08	34,228	146,794	10,478
Total Fund Balance		\$ 2,559,265	\$ 2,606,881	\$ 2,706,059	\$ 2,716,537

Account Number	Account Description	2018 Actual Amount	2019 Amended Budget	2019 Estimated Amount	2020 Proposed Budget
Fund: 205 - Public Safety					
REVENUES					
Activity: 000 - Revenues					
403	Current Property Taxes	21,621,467.97	22,500,000	22,460,000	23,275,000
441	Local Community Stabilization Share Tax	42,480.42	40,000	40,000	40,000
480	Liquor License Rebates	17,426.75	17,000	18,500	17,000
501.01	Federal Grants Police	52,525.06	-	25,000	25,000
501.02	Federal Grants Fire	92,959.00	-	-	50,000
577	911 Funds	14,684.00	14,000	14,000	14,000
578	Act 302 Funds	12,444.84	12,000	12,000	12,000
626.00	Charges for Services Charges for Services	242,221.55	240,000	240,000	240,000
626.02	Charges for Services Labor Repayments	45,279.56	50,000	70,000	50,000
626.06	Charges for Services PBT Revenue	18,527.00	18,000	18,000	18,000
638	EMS Transport Fees	973,546.35	1,000,000	1,000,000	1,000,000
655	Forfeitures	-	-	700	-
671	Other Revenue	34,372.70	5,000	15,000	10,000
674.01	Donations/Fundraising Animal Welfare	275.00	-	250	-
676.02	Reimbursements O.W.I.	42,599.51	40,000	40,000	40,000
692	Other Financing Source	-	565,000	322,452	-
693	Sale of Assets	22,756.54	25,000	43,000	25,000
699.03	Transfers In General Fund	4,350,000.00	4,700,000	4,700,000	6,668,689
Activity Total: 000 - Revenues		27,583,566.25	29,226,000	29,018,902	31,484,689
REVENUES Total		27,583,566.25	29,226,000	29,018,902	31,484,689
EXPENSES					
Activity: 301 - Police					
702	Salaries & Wages	6,237,703.00	6,488,000	6,310,000	6,727,830
709	Social Security & Medicare Taxes (FICA)	480,049.05	495,550	482,500	514,150
716	Retirement Plans DC	138,789.70	158,230	175,000	212,220
717	Retirement Plans DB	-	740,000	1,332,462	1,332,462
718	Life & Health Insurance	1,388,479.82	1,594,080	1,575,000	1,688,030
718.01	Life & Health Insurance HRA Transfers (A)	204,368.00	176,000	190,000	203,000
718.02	Life & Health Insurance Refund	-	-	(461,000)	(40,000)
724	Other Fringe Benefits	7,300.87	8,000	8,000	8,000
725	Workers Compensation	136,157.07	144,300	125,000	141,760
726	Sick Pay Accrual	87,087.05	110,000	100,000	110,000
727	Retiree Health Savings	17,809.40	35,000	35,000	42,500
741	Uniforms	78,355.33	80,000	80,000	80,000
751	Misc. Operating Supplies	8,684.40	12,000	12,000	12,000
752	Office Supplies	6,102.96	10,000	7,500	7,500
759	Fuel	87,318.86	110,000	100,000	110,000
764	Range Supplies	5,041.52	7,500	6,000	6,000
765	Dog Food & Supplies	3,696.78	5,000	4,000	4,000
779	Equipment - R&M Supplies	7,178.38	6,000	4,000	6,000
791	Dues & Subscriptions	11,309.17	11,000	11,000	11,000
804	Legal Fees	16,340.54	30,000	40,000	50,000
806	Veterinarian Fees	1,859.46	2,500	1,500	1,500
807	Employment Consultation	7,505.00	5,000	16,000	5,000
808	Medical Services	1,100.00	1,000	2,500	1,000
810	Prisoner Care	892.64	1,000	1,000	1,000
850	Communications	30,112.24	30,000	30,000	30,000
861	Meals and Mileage Reimb	10,975.24	12,000	10,000	10,000
862	Repair Parts	62,942.39	70,000	70,000	70,000
863	Vehicle Contracted Maintenance	172,258.90	145,000	145,000	145,000
874	Retiree Health & Life	1,150,520.52	1,225,000	1,256,000	1,252,000
874.02	Retiree Health & Life HRA Transfers (retiree)	70,704.00	60,000	72,000	75,000
900	Printing & Publishing	2,820.63	3,000	3,000	3,000
911	Training and Conferences	28,000.76	40,000	40,000	40,000
911.02	Training and Conferences Act 302 Funds	17,784.50	10,000	15,000	15,000
931	Equipment - Contracted R&M	10,947.61	12,000	17,000	12,000
933	Office Equipment - Contracted R&M	3,334.70	3,000	3,000	3,000
937	Property & Liability Insurance	326,661.00	340,000	300,000	315,000
948	Computer Services	88,234.83	96,000	90,000	90,000
956	Miscellaneous Expense	8,670.21	7,000	20,000	7,000
977.00	Equipment Capitalize	5,206.09	25,000	10,000	10,000
977.01	Equipment Non - Capitalize	74,138.50	15,000	20,000	23,000
978	Vehicle Purchases	137,585.00	136,000	132,000	204,000
995.07	Transfers Out Pension Obligation Bond Debt - R	1,382,151.39	1,380,925	1,434,397	1,432,435
995.08	Transfers Out Pension Obligation Bond Debt - A	826,428.21	825,696	793,364	792,279
995.31	Transfers Out Central Services	-	-	-	1,025,681
Activity Total: 301 - Police		13,342,605.72	14,665,781	14,618,223	16,789,347

Account Number	Account Description	2018 Actual Amount	2019 Amended Budget	2019 Estimated Amount	2020 Proposed Budget
Activity: 325 - Dispatch					
702	Salaries & Wages	708,206.68	785,900	775,000	815,820
709	Social Security & Medicare Taxes (FICA)	56,239.30	60,140	59,500	62,440
716	Retirement Plans DC	36,515.05	43,980	43,980	46,000
717	Retirement Plans DB	-	60,000	92,600	92,600
718	Life & Health Insurance	226,142.38	249,530	271,000	282,380
718.01	Life & Health Insurance HRA Transfers (A)	35,552.00	28,500	34,000	37,000
718.02	Life & Health Insurance Refund	-	-	(55,000)	-
724	Other Fringe Benefits	731.25	1,500	1,000	1,000
725	Workers Compensation	496.96	650	550	600
726	Sick Pay Accrual	4,974.87	7,500	4,500	6,000
727	Retiree Health Savings	11,187.49	12,500	12,500	12,500
741	Uniforms	8,170.00	8,000	8,000	8,000
751	Misc. Operating Supplies	729.60	500	500	500
850	Communications	2,001.50	3,500	3,500	3,500
874	Retiree Health & Life	65,830.08	75,000	72,500	74,000
874.02	Retiree Health & Life HRA Transfers (retiree)	10,112.00	8,500	9,000	9,700
911.01	Training and Conferences 911 Funds	20,902.88	15,000	15,000	15,000
948	Computer Services	198.83	8,000	8,000	10,000
956	Miscellaneous Expense	811.42	1,000	3,000	1,000
977.00	Equipment Capitalize	104,619.78	-	1,000	1,000
977.01	Equipment Non - Capitalize	2,086.41	1,000	7,500	2,500
995.07	Transfers Out Pension Obligation Bond Debt - R	118,861.29	118,756	115,025	114,868
995.08	Transfers Out Pension Obligation Bond Debt - A	34,227.07	34,197	39,793	39,738
995.31	Transfers Out Central Services	-	-	-	90,441
Activity Total: 325 - Dispatch		1,448,596.84	1,523,653	1,522,448	1,726,587

Account Number	Account Description	2018 Actual Amount	2019 Amended Budget	2019 Estimated Amount	2020 Proposed Budget
Activity: 336 - Fire					
702	Salaries & Wages	5,699,079.60	5,971,340	5,840,000	6,225,770
709	Social Security & Medicare Taxes (FICA)	437,259.07	455,830	446,000	475,850
716	Retirement Plans DC	282,212.68	298,270	308,000	346,120
717	Retirement Plans DB	-	400,000	1,117,141	1,117,141
718	Life & Health Insurance	1,204,766.14	1,396,340	1,380,000	1,465,160
718.01	Life & Health Insurance HRA Transfers (A)	184,064.00	158,000	172,000	180,000
718.02	Life & Health Insurance Refund	-	-	(414,000)	(40,000)
724	Other Fringe Benefits	4,092.82	6,000	5,000	6,000
725	Workers Compensation	177,379.56	183,980	165,000	182,250
726	Sick Pay Accrual	90,249.60	105,000	96,000	105,000
727	Retiree Health Savings	52,992.70	57,500	60,000	62,500
741	Uniforms	34,808.42	40,000	35,000	40,000
751	Misc. Operating Supplies	14,418.53	12,000	16,000	12,000
752	Office Supplies	6,464.18	7,500	5,000	5,000
754	Extinguisher Maintenance	3,049.08	4,000	4,500	4,500
759	Fuel	47,414.25	55,000	55,000	55,000
760	Medical Supplies	38,716.47	36,000	36,000	36,000
763	Tools	1,337.54	1,500	1,500	1,500
776	Grounds - R&M Supplies	1,162.50	1,500	1,500	1,500
777	Buildings - R&M Supplies	18,873.36	15,000	15,000	15,000
779	Equipment - R&M Supplies	17,094.04	7,000	7,000	7,000
791	Dues & Subscriptions	10,330.30	12,000	12,000	12,000
804	Legal Fees	37,146.71	50,000	75,000	100,000
807	Employment Consultation	26,926.28	7,500	15,000	25,000
808	Medical Services	2,275.00	2,500	15,000	15,000
824	Medical Billing Service	29,621.12	40,000	40,000	40,000
850	Communications	24,523.59	22,000	30,000	60,000
861	Meals and Mileage Reimb	6,503.04	7,000	7,000	7,000
862	Repair Parts	100,278.74	80,000	110,000	80,000
863	Vehicle Contracted Maintenance	126,763.75	120,000	155,000	120,000
874	Retiree Health & Life	1,101,997.69	1,170,000	1,170,000	1,165,000
874.02	Retiree Health & Life HRA Transfers (retiree)	83,304.00	70,000	78,000	85,000
911	Training and Conferences	23,813.32	35,000	30,000	35,000
919	HHW Events / Disposal Costs	446.85	500	500	500
924	Utilities	76,209.80	75,000	75,000	87,000
931	Equipment - Contracted R&M	28,223.45	30,000	30,000	30,000
933	Office Equipment - Contracted R&M	1,377.88	1,000	1,000	1,000
934	Building & Grounds - Contracted R&M	166,355.23	50,000	70,000	187,500
937	Property & Liability Insurance	103,692.00	105,000	110,000	115,000
948	Computer Services	29,126.40	30,000	30,000	30,000
956	Miscellaneous Expense	6,209.94	7,500	15,000	7,500
977.00	Equipment Capitalize	114,391.67	47,000	47,000	10,000
977.01	Equipment Non - Capitalize	98,421.66	110,000	110,000	100,000
978	Vehicle Purchases	117,319.00	679,000	605,000	250,000
991	Principal Payments	112,964.82	298,891	115,900	277,074
992	Interest	12,168.29	24,242	9,242	18,655
995.07	Transfers Out Pension Obligation Bond Debt - R	1,342,323.53	1,341,133	1,346,729	1,344,887
995.08	Transfers Out Pension Obligation Bond Debt - A	568,169.40	567,666	521,034	520,321
995.31	Transfers Out Central Services	-	-	-	702,567
Activity Total: 336 - Fire		12,666,318.00	14,194,692	14,175,046	15,729,295
Activity: 345 - Unallocated Public Safety					
957	Prior Years' Tax Refunds/Write-offs	4,535.53	35,000	20,000	35,000
Activity Total: 345 - Unallocated Public Safety		4,535.53	35,000	20,000	35,000
EXPENSES Total		27,462,056.09	30,419,126	30,335,717	34,280,229
Fund REVENUE Total: 205 - Public Safety		27,583,566.25	29,226,000	29,018,902	31,484,689
Fund EXPENSE Total: 205 - Public Safety		27,462,056.09	30,419,126	30,335,717	34,280,229
Fund Total: 205 - Public Safety		121,510.16	(1,193,126)	(1,316,815)	(2,795,540)
Total Fund Balance		\$ 13,769,384	\$ 12,613,036	\$ 12,452,569	\$ 9,657,029

Account Number	Account Description	2018 Actual Amount	2019 Amended Budget	2019 Estimated Amount	2020 Proposed Budget
Fund: 208 - Senior Services					
REVENUES					
Activity: 000 - Revenues					
403	Current Property Taxes	846,663.56	885,000	880,000	910,000
441	Local Community Stabilization Share Tax	1,666.78	1,500	1,500	1,500
501.03	Federal Grants Other	63,802.00	55,000	55,000	55,000
501.04	Federal Grants Meals	28,021.27	25,000	25,000	25,000
602	Program Fees	323,820.10	300,000	320,000	330,000
603	Travel Fees	48,575.79	50,000	50,000	50,000
604	Meals on Wheels Fees	35,703.23	30,000	30,000	32,000
605	Adult Day Services	128,599.00	125,000	125,000	125,000
626.02	Charges for Services Labor Repayments	14.90	-	-	-
631	SMART Revenue	198,867.46	170,000	190,000	190,000
632	SMART Transport Fees	19,051.07	17,000	17,000	18,000
671	Other Revenue	2,541.40	3,000	3,000	3,000
674	Donations/Fundraising	23,394.50	20,000	21,000	20,000
Activity Total: 000 - Revenues		1,720,721.06	1,681,500	1,717,500	1,759,500
REVENUES Total		1,720,721.06	1,681,500	1,717,500	1,759,500

Account Number	Account Description	2018 Actual Amount	2019 Amended Budget	2019 Estimated Amount	2020 Proposed Budget
EXPENSES					
Activity: 752 - Senior Services					
702	Salaries & Wages	732,619.08	711,800	718,000	744,710
709	Social Security & Medicare Taxes (FICA)	56,108.34	54,460	55,000	56,950
716	Retirement Plans DC	25,540.88	32,980	32,980	33,970
717	Retirement Plans DB	-	-	12,272	12,272
718	Life & Health Insurance	169,342.91	172,790	172,790	179,970
718.01	Life & Health Insurance HRA Transfers (A)	24,456.00	21,000	22,500	22,500
718.02	Life & Health Insurance Refund	-	-	(27,600)	-
724	Other Fringe Benefits	1,021.17	700	1,000	1,000
725	Workers Compensation	7,187.67	5,950	6,800	7,000
726	Sick Pay Accrual	4,317.59	3,000	4,000	4,000
727	Retiree Health Savings	7,596.00	12,500	12,500	12,500
751	Misc. Operating Supplies	16,859.94	16,000	16,000	16,000
752	Office Supplies	3,295.12	4,000	4,000	4,000
759	Fuel	6,836.41	8,000	7,000	8,000
776	Grounds - R&M Supplies	-	-	2,000	2,000
777	Buildings - R&M Supplies	499.03	1,000	1,000	1,000
779	Equipment - R&M Supplies	7,032.09	2,500	3,500	2,500
791	Dues & Subscriptions	2,540.95	3,000	2,500	2,500
804	Legal Fees	1,589.00	2,500	1,500	1,500
808	Medical Services	1,100.00	1,000	1,000	1,000
812	Contracted Services	96,185.15	100,000	100,000	100,000
830	Bank and Advisor Fees	21,731.00	22,000	22,000	22,000
834	Minor Home Repair Program	57,665.00	50,000	50,000	50,000
835	Nutrition Program	23,301.46	24,000	24,000	24,000
845.02	Adult Day Services Supplies	1,865.16	2,500	2,500	2,500
845.03	Adult Day Services Nutrition	7,917.13	8,000	8,000	8,000
845.04	Adult Day Services Contracted Services	15,471.00	16,000	16,000	16,000
850	Communications	4,163.11	5,000	5,000	5,000
851	Postage	20,310.62	22,000	20,000	20,000
860	Transportation	53,808.20	55,000	55,000	55,000
861	Meals and Mileage Reimb	1,173.95	2,500	1,000	1,000
866	Day Trips Extended Travel	21,956.64	22,000	20,000	22,000
874	Retiree Health & Life	39.60	175	175	175
880	Community Promotion	559.48	1,500	2,000	1,500
900	Printing & Publishing	27,534.87	28,000	16,000	4,000
911	Training and Conferences	577.99	2,500	1,000	1,000
924	Utilities	64,948.01	68,000	68,000	68,000
931	Equipment - Contracted R&M	5,787.40	6,000	6,000	6,000
933	Office Equipment - Contracted R&M	2,093.95	2,000	2,000	2,000
934	Building & Grounds - Contracted R&M	170,867.77	175,000	175,000	148,000
937	Property & Liability Insurance	13,756.00	15,000	19,000	20,000
940	Rent and Leases	33,000.00	9,000	-	-
948	Computer Services	16,999.77	20,000	20,000	20,000
956	Miscellaneous Expense	-	2,500	2,000	2,500
957	Prior Years' Tax Refunds/Write-offs	177.71	2,000	2,000	1,500
977.00	Equipment Capitalize	3,759.95	10,000	5,000	20,000
977.01	Equipment Non - Capitalize	11,180.67	5,000	5,000	5,000
995.07	Transfers Out Pension Obligation Bond Debt - R	-	5,000	7,461	7,451
995.08	Transfers Out Pension Obligation Bond Debt - A	16,180.07	16,166	13,057	13,039
995.31	Transfers Out Central Services	-	-	-	221,972
Activity Total: 752 - Senior Services		1,760,953.84	1,750,021	1,715,935	1,981,009
EXPENSES Total		1,760,953.84	1,750,021	1,715,935	1,981,009
Fund REVENUE Total: 208 - Senior Services		1,720,721.06	1,681,500	1,717,500	1,759,500
Fund EXPENSE Total: 208 - Senior Services		1,760,953.84	1,750,021	1,715,935	1,981,009
Fund Total: 208 - Senior Services		(40,232.78)	(68,521)	1,565	(221,509)
Total Fund Balance		\$ 2,593,724	\$ 2,455,197	\$ 2,595,289	\$ 2,373,780

Account Number	Account Description	2018 Actual Amount	2019 Amended Budget	2019 Estimated Amount	2020 Proposed Budget
Fund: 217 - Village Police					
REVENUES					
Activity: 000 - Revenues					
403	Current Property Taxes	427,575.92	430,000	430,000	475,000
Activity Total: 000 - Revenues		427,575.92	430,000	430,000	475,000
REVENUES Total		427,575.92	430,000	430,000	475,000
EXPENSES					
Activity: 301 - Police					
702	Salaries & Wages	309,111.39	337,000	326,000	340,000
709	Social Security & Medicare Taxes (FICA)	23,647.05	25,780	25,000	26,010
717	Retirement Plans DB	-	-	4,463	4,463
718	Life & Health Insurance	3,353.52	3,600	3,500	3,600
724	Other Fringe Benefits	299.60	300	300	300
725	Workers Compensation	7,068.63	7,850	6,800	7,510
726	Sick Pay Accrual	2,187.37	4,000	5,000	4,000
741	Uniforms	4,000.50	4,000	5,000	4,000
751	Misc. Operating Supplies	1,388.25	1,500	2,000	1,500
850	Communications	1,624.67	1,500	2,000	5,000
860	Transportation	16,184.66	15,000	15,000	15,000
874	Retiree Health & Life	455.40	600	400	400
924	Utilities	2,390.86	2,750	2,750	4,000
930	Contracted Repairs	3,972.77	1,000	2,000	1,000
937	Property & Liability Insurance	3,094.00	3,500	3,500	3,500
956	Miscellaneous Expense	-	100	1,000	100
977.00	Equipment Capitalize	4,783.00	-	-	-
977.01	Equipment Non - Capitalize	2,638.88	2,500	13,000	2,500
978	Vehicle Purchases	-	44,000	28,000	9,000
995.07	Transfers Out Pension Obligation Bond Debt - R	8,090.03	8,083	7,461	7,451
995.31	Transfers Out Central Services	-	-	-	35,380
Activity Total: 301 - Police		394,290.58	463,063	453,174	474,714
EXPENSES Total		394,290.58	463,063	453,174	474,714
Fund REVENUE	Total: 217 - Village Police	427,575.92	430,000	430,000	475,000
Fund EXPENSE	Total: 217 - Village Police	394,290.58	463,063	453,174	474,714
Fund Total: 217 - Village Police		33,285.34	(33,063)	(23,174)	286

Total Fund Balance \$ 577,495 \$ 536,958 \$ 554,321 \$ 554,607

Fund: 218 - Village Fire					
REVENUES					
Activity: 000 - Revenues					
403	Current Property Taxes	121,101.65	122,000	122,000	146,000
Activity Total: 000 - Revenues		121,101.65	122,000	122,000	146,000
REVENUES Total		121,101.65	122,000	122,000	146,000
EXPENSES					
Activity: 336 - Fire					
702	Salaries & Wages	58,476.81	60,000	65,000	63,470
709	Social Security & Medicare Taxes (FICA)	4,514.64	4,590	5,000	4,860
718	Life & Health Insurance	672.84	720	720	720
724	Other Fringe Benefits	56.25	60	60	60
725	Workers Compensation	1,884.09	1,870	1,870	1,880
726	Sick Pay Accrual	545.54	500	500	500
741	Uniforms	238.80	750	1,500	750
751	Misc. Operating Supplies	2,206.05	1,750	2,000	2,000
777	Buildings - R&M Supplies	148.27	500	500	500
791	Dues & Subscriptions	40.00	100	100	100
850	Communications	3,225.14	2,750	3,000	6,000
860	Transportation	2,170.80	3,000	3,000	3,000
924	Utilities	2,390.91	2,750	2,750	4,500
930	Contracted Repairs	4,260.75	1,500	2,500	1,500
937	Property & Liability Insurance	14,105.00	14,000	14,000	14,000
956	Miscellaneous Expense	2,093.96	2,000	2,000	2,000
977.00	Equipment Capitalize	4,784.00	-	-	-
977.01	Equipment Non - Capitalize	-	5,000	2,500	2,500
978	Vehicle Purchases	-	20,000	-	20,000
995.31	Transfers Out Central Services	-	-	-	16,957
Activity Total: 336 - Fire		101,813.85	121,840	107,000	145,297
EXPENSES Total		101,813.85	121,840	107,000	145,297
Fund REVENUE	Total: 218 - Village Fire	121,101.65	122,000	122,000	146,000
Fund EXPENSE	Total: 218 - Village Fire	101,813.85	121,840	107,000	145,297
Fund Total: 218 - Village Fire		19,287.80	160	15,000	703

Total Fund Balance \$ 292,950 \$ 291,763 \$ 307,950 \$ 308,653

Account Number	Account Description	2018 Actual Amount	2019 Amended Budget	2019 Estimated Amount	2020 Proposed Budget
Fund: 220 - Lake Improvement					
REVENUES					
Activity: 000 - Revenues					
445.01	Penalty/Interest on Taxes Island Lk	166.37	-	150	-
445.02	Penalty/Interest on Taxes Upper Long Lk	115.83	-	100	-
445.03	Penalty/Interest on Taxes Lower Long Lk	190.52	-	100	-
445.04	Penalty/Interest on Taxes Forest Lk	65.01	-	50	-
445.05	Penalty/Interest on Taxes Meadow Lk	22.22	-	25	-
445.06	Penalty/Interest on Taxes Wabeek Lk	23.85	-	25	-
445.07	Penalty/Interest on Taxes Orange Lk	42.80	-	25	-
445.08	Penalty/Interest on Taxes Gilbert Lake	14.80	-	25	-
450.01	Assessments Island Lk	64,565.85	63,367	63,367	63,367
450.02	Assessments Upper Long Lk	77,454.34	77,454	81,089	81,089
450.03	Assessments Lower Long Lk	103,222.41	103,223	103,223	103,223
450.04	Assessments Forest Lk	35,009.56	35,010	35,010	35,010
450.05	Assessments Meadow Lk	15,240.02	15,240	15,240	15,240
450.06	Assessments Wabeek Lk	11,000.27	11,000	11,000	13,737
450.07	Assessments Orange Lk	18,500.46	18,500	18,500	18,500
450.08	Assessments Gilbert Lk	12,400.00	12,400	12,400	12,400
671.04	Other Revenue Marine Patrol	-	-	300	1,500
676.03	Reimbursements W Blmfd Reimb Up Long Lk	40,720.57	40,000	40,000	40,000
Activity Total: 000 - Revenues		378,754.88	376,194	380,629	384,066
REVENUES Total		378,754.88	376,194	380,629	384,066
EXPENSES					
Activity: 0285 - Island Lake					
831	Contracted Services-Lakes	71,441.72	75,489	75,489	75,489
Activity Total: 0285 - Island Lake		71,441.72	75,489	75,489	75,489
Activity: 0288 - Upper Long Lake					
831	Contracted Services-Lakes	138,525.98	120,330	105,000	120,330
838	Marine Patrol	-	-	-	1,500
Activity Total: 0288 - Upper Long Lake		138,525.98	120,330	105,000	121,830
Activity: 0301 - Lower Long Lake					
831	Contracted Services-Lakes	96,045.87	102,239	102,239	102,239
Activity Total: 0301 - Lower Long Lake		96,045.87	102,239	102,239	102,239
Activity: 0302 - Forest Lake					
831	Contracted Services-Lakes	38,024.83	38,700	41,000	38,700
Activity Total: 0302 - Forest Lake		38,024.83	38,700	41,000	38,700
Activity: 0309 - Meadow Lake					
831	Contracted Services-Lakes	19,581.00	19,400	19,400	19,400
Activity Total: 0309 - Meadow Lake		19,581.00	19,400	19,400	19,400
Activity: 0332 - Wabeek Lake					
831	Contracted Services-Lakes	7,254.06	10,370	10,500	10,370
Activity Total: 0332 - Wabeek Lake		7,254.06	10,370	10,500	10,370
Activity: 0395 - Orange Lake					
831	Contracted Services-Lakes	11,702.74	19,304	25,000	19,304
Activity Total: 0395 - Orange Lake		11,702.74	19,304	25,000	19,304
Activity: 0403 - Gilbert Lake					
831	Contracted Services-Lakes	12,406.44	16,470	16,470	16,470
Activity Total: 0403 - Gilbert Lake		12,406.44	16,470	16,470	16,470
EXPENSES Total		394,982.64	402,302	395,098	403,802
Fund REVENUE Total: 220 - Lake Improvement		378,754.88	376,194	380,629	384,066
Fund EXPENSE Total: 220 - Lake Improvement		394,982.64	402,302	395,098	403,802
Fund Total: 220 - Lake Improvement		(16,227.76)	(26,108)	(14,469)	(19,736)
Total Fund Balance		\$ 161,842	\$ 159,371	\$ 147,373	\$ 127,637

Account Number	Account Description	2018 Actual Amount	2019 Amended Budget	2019 Estimated Amount	2020 Proposed Budget
Fund: 249 - Building Inspection					
REVENUES					
Activity: 000 - Revenues					
626.02	Charges for Services Labor Repayments	85.00	-	-	-
627.00	Bldg Dept Fees Permits	1,408,700.98	1,340,000	1,425,000	1,425,000
627.05	Bldg Dept Fees Plan Review	248,720.86	250,000	250,000	250,000
627.06	Bldg Dept Fees Reg/Admin	26,132.33	25,000	25,000	25,000
627.09	Bldg Dept Fees Sylvan Lake Permits	37,994.49	25,000	40,000	40,000
627.10	Bldg Dept Fees Sylvan Lake Plan Review	5,430.00	5,000	6,000	6,000
627.11	Bldg Dept Fees Sylvan Lake Reg/Admin	1,615.00	1,500	1,500	1,500
Activity Total: 000 - Revenues		1,728,678.66	1,646,500	1,747,500	1,747,500
REVENUES Total		1,728,678.66	1,646,500	1,747,500	1,747,500
EXPENSES					
Activity: 371 - Building Inspection					
702	Salaries & Wages	700,771.68	732,110	740,000	776,420
709	Social Security & Medicare Taxes (FICA)	52,536.20	55,070	56,500	59,350
716	Retirement Plans DC	45,398.60	46,310	49,000	51,550
717	Retirement Plans DB	-	78,000	76,980	76,980
718	Life & Health Insurance	202,870.01	232,730	236,000	250,300
718.01	Life & Health Insurance HRA Transfers (A)	30,800.00	26,000	28,500	30,500
718.02	Life & Health Insurance Refund	-	-	(47,800)	-
724	Other Fringe Benefits	606.71	1,000	1,000	1,000
725	Workers Compensation	3,298.40	3,420	3,100	3,230
726	Sick Pay Accrual	9,740.46	10,000	10,000	10,000
727	Retiree Health Savings	12,500.00	12,500	13,250	13,750
751	Misc. Operating Supplies	1,023.49	3,500	2,500	2,500
752	Office Supplies	2,932.56	3,500	3,500	3,500
759	Fuel	9,467.66	12,000	10,000	12,000
791	Dues & Subscriptions	1,650.00	2,500	3,500	2,500
804	Legal Fees	-	5,000	2,000	5,000
809	Fees for Service	-	1,000	1,000	1,000
812	Contracted Services	9,800.00	20,000	20,000	20,000
850	Communications	3,099.75	3,500	3,500	3,500
861	Meals and Mileage Reimb	810.48	3,000	3,000	3,000
862	Repair Parts	3,368.87	3,000	4,000	4,000
863	Vehicle Contracted Maintenance	9,881.74	9,000	15,000	15,000
874	Retiree Health & Life	66,168.72	68,000	61,500	58,000
911	Training and Conferences	1,935.50	2,000	3,000	2,000
933	Office Equipment - Contracted R&M	4,661.18	4,000	4,000	4,000
934	Building & Grounds - Contracted R&M	3,099.00	7,500	3,000	3,000
937	Property & Liability Insurance	14,230.00	15,000	15,000	15,000
940	Rent and Leases	75,000.00	75,000	75,000	75,000
947	Consultant Services	-	70,000	70,000	35,000
948	Computer Services	25,230.09	25,000	27,500	25,000
956	Miscellaneous Expense	245.08	1,000	5,000	1,000
977.00	Equipment Capitalize	1,156.91	-	4,000	4,000
977.01	Equipment Non - Capitalize	2,489.58	5,000	7,500	7,500
995.06	Transfers Out Retiree Health Care Fund	1,800,000.00	-	-	-
995.07	Transfers Out Pension Obligation Bond Debt - R	86,501.15	86,424	82,072	81,960
995.08	Transfers Out Pension Obligation Bond Debt - A	39,827.86	39,793	46,632	46,568
995.31	Transfers Out Central Services	-	-	-	190,710
Activity Total: 371 - Building Inspection		3,221,101.68	1,661,857	1,638,734	1,893,818
EXPENSES Total		3,221,101.68	1,661,857	1,638,734	1,893,818
Fund REVENUE	Total: 249 - Building Inspection	1,728,678.66	1,646,500	1,747,500	1,747,500
Fund EXPENSE	Total: 249 - Building Inspection	3,221,101.68	1,661,857	1,638,734	1,893,818
Fund Total: 249 - Building Inspection		(1,492,423.02)	(15,357)	108,766	(146,318)

Total Fund Balance \$ 1,307,442 \$ 1,135,801 \$ 1,416,208 \$ 1,269,890

Account Number	Account Description	2018 Actual Amount	2019 Amended Budget	2019 Estimated Amount	2020 Proposed Budget
Fund: 262 - Federal Forfeitures					
REVENUES					
Activity: 000 - Revenues					
501.01	Federal Grants Police	-	-	155,000	30,000
Activity Total: 000 - Revenues		-	-	155,000	30,000
REVENUES Total		-	-	155,000	30,000
EXPENSES					
Activity: 301 - Police					
911	Training and Conferences	-	-	6,000	11,000
948	Computer Services	-	-	-	5,000
977.00	Equipment Capitalize	-	-	20,000	40,000
977.01	Equipment Non - Capitalize	-	40,000	10,000	20,000
Activity Total: 301 - Police		-	40,000	36,000	76,000
EXPENSES Total		-	40,000	36,000	76,000
Fund REVENUE Total: 262 - Federal Forfeitures		-	-	155,000	30,000
Fund EXPENSE Total: 262 - Federal Forfeitures		-	40,000	36,000	76,000
Fund Total: 262 - Federal Forfeitures		-	(40,000)	119,000	(46,000)
Total Fund Balance		\$ -	\$ -	\$ 119,000	\$ 73,000

Fund: 265 - Drug Law Enforcement					
REVENUES					
Activity: 000 - Revenues					
655	Forfeitures	52,899.89	30,000	54,000	30,000
Activity Total: 000 - Revenues		52,899.89	30,000	54,000	30,000
REVENUES Total		52,899.89	30,000	54,000	30,000
EXPENSES					
Activity: 346 - Drug Enforcement					
911	Training and Conferences	-	10,000	10,000	10,000
956	Miscellaneous Expense	13,650.31	15,000	15,000	15,000
977.00	Equipment Capitalize	10,220.00	10,000	10,000	10,000
977.01	Equipment Non - Capitalize	14,097.45	15,000	5,000	5,000
978	Vehicle Purchases	-	25,000	23,500	-
Activity Total: 346 - Drug Enforcement		37,967.76	75,000	63,500	40,000
EXPENSES Total		37,967.76	75,000	63,500	40,000
Fund REVENUE Total: 265 - Drug Law Enforcement		52,899.89	30,000	54,000	30,000
Fund EXPENSE Total: 265 - Drug Law Enforcement		37,967.76	75,000	63,500	40,000
Fund Total: 265 - Drug Law Enforcement		14,932.13	(45,000)	(9,500)	(10,000)
Total Fund Balance		\$ 229,446	\$ 174,514	\$ 219,946	\$ 209,946

Account Number	Account Description	2018 Actual Amount	2019 Amended Budget	2019 Estimated Amount	2020 Proposed Budget
Fund: 296 - Safety Path					
REVENUES					
Activity: 000 - Revenues					
403	Current Property Taxes	1,680,199.29	1,900,000	1,745,000	1,820,000
441	Local Community Stabilization Share Tax	-	3,000	3,000	3,000
Activity Total: 000 - Revenues		1,680,199.29	1,903,000	1,748,000	1,823,000
REVENUES Total		1,680,199.29	1,903,000	1,748,000	1,823,000
EXPENSES					
Activity: 444 - Safety Paths					
702	Salaries & Wages	37,219.04	34,760	34,760	35,800
709	Social Security & Medicare Taxes (FICA)	2,870.38	2,660	2,660	2,740
716	Retirement Plans DC	3,408.08	3,480	3,480	3,580
717	Retirement Plans DB	-	-	4,835	4,835
718	Life & Health Insurance	3,130.27	12,080	10,500	12,890
718.01	Life & Health Insurance HRA Transfers (A)	744.00	1,500	1,500	1,500
725	Workers Compensation	-	860	860	840
726	Sick Pay Accrual	804.36	500	500	500
727	Retiree Health Savings	1,250.00	1,250	1,250	1,250
775	Repair & Maintenance Supplies	2,672.23	3,500	3,500	3,500
930	Contracted Repairs	1,197,336.53	1,375,000	850,000	1,320,000
932	System - Contracted R&M	102,471.04	125,000	70,000	350,000
946	Engineering	248,582.93	275,000	250,000	250,000
956	Miscellaneous Expense	1,821.56	1,500	1,500	1,500
957	Prior Years' Tax Refunds/Write-offs	352.55	2,000	2,000	2,000
978	Vehicle Purchases	-	50,000	40,000	-
995.08	Transfers Out Pension Obligation Bond Debt - A	7,467.72	7,461	8,083	8,072
995.31	Transfers Out Central Services	-	-	-	44,499
Activity Total: 444 - Safety Paths		1,610,130.69	1,896,551	1,285,428	2,043,506
EXPENSES Total		1,610,130.69	1,896,551	1,285,428	2,043,506
Fund REVENUE Total: 296 - Safety Path		1,680,199.29	1,903,000	1,748,000	1,823,000
Fund EXPENSE Total: 296 - Safety Path		1,610,130.69	1,896,551	1,285,428	2,043,506
Fund Total: 296 - Safety Path		70,068.60	6,449	462,572	(220,506)
Total Fund Balance		\$ 3,088,339	\$ 3,047,452	\$ 3,550,911	\$ 3,330,405

Account Number	Account Description	2018 Actual Amount	2019 Amended Budget	2019 Estimated Amount	2020 Proposed Budget
Fund: 298 - Cable Studio					
REVENUES					
Activity: 000 - Revenues					
477	Franchise Fees	104,089.37	105,000	105,000	100,000
484.01	Cable Fees PEG	427,293.20	424,000	415,000	400,000
484.02	Cable Fees PEG Blmfld Hills	51,724.95	52,000	52,000	52,000
485	BACB	232,337.50	194,950	213,000	213,000
626.07	Charges for Services Cable	52,925.00	50,000	50,000	50,000
671	Other Revenue	810.16	1,200	1,200	1,200
693	Sale of Assets	-	-	1,500	-
Activity Total: 000 - Revenues		869,180.18	827,150	837,700	816,200
REVENUES Total		869,180.18	827,150	837,700	816,200
EXPENSES					
Activity: 849 - Cable					
702	Salaries & Wages	419,373.33	432,000	403,000	436,550
709	Social Security & Medicare Taxes (FICA)	31,738.15	33,060	31,000	33,400
716	Retirement Plans DC	728.14	14,770	14,770	15,210
717	Retirement Plans DB	-	-	37,561	37,561
718	Life & Health Insurance	98,879.46	108,240	111,000	115,180
718.01	Life & Health Insurance HRA Transfers (A)	14,480.00	12,000	14,500	14,500
718.02	Life & Health Insurance Refund	-	-	(18,800)	-
724	Other Fringe Benefits	802.67	1,200	1,200	1,200
725	Workers Compensation	6,936.91	5,740	6,000	5,310
726	Sick Pay Accrual	1,578.96	3,000	1,500	3,000
727	Retiree Health Savings	5,000.00	5,000	5,000	5,000
751	Misc. Operating Supplies	1,310.37	1,500	1,500	1,500
752	Office Supplies	1,105.59	2,500	1,500	1,500
759	Fuel	370.98	500	500	500
779	Equipment - R&M Supplies	235.60	500	500	500
791	Dues & Subscriptions	4,188.80	6,000	4,500	4,500
802	Audit/Accounting Fees	6,000.00	6,000	6,000	6,000
804	Legal Fees	584.00	2,500	2,500	2,500
812	Contracted Services	-	-	1,000	1,000
842	Unemployment Insurance	1,010.63	-	-	-
850	Communications	1,040.14	2,000	2,000	2,000
861	Meals and Mileage Reimb	2,783.33	2,500	2,500	2,500
862	Repair Parts	356.06	1,000	1,000	1,000
863	Vehicle Contracted Maintenance	2,003.43	2,000	3,000	2,000
874	Retiree Health & Life	9,874.68	10,000	10,000	10,000
880	Community Promotion	40,205.69	50,000	45,000	45,000
882	Open House	20,087.47	25,000	18,000	20,000
886	Cable Misc	13,333.00	13,500	13,500	13,500
919	HHW Events / Disposal Costs	122,721.53	140,000	126,000	130,000
924	Utilities	16,180.14	19,000	19,000	19,000
931	Equipment - Contracted R&M	-	-	500	500
933	Office Equipment - Contracted R&M	328.89	500	500	500
934	Building & Grounds - Contracted R&M	31,030.23	30,000	37,000	70,000
937	Property & Liability Insurance	5,070.00	5,000	6,000	6,000
940	Rent and Leases	115,000.00	115,000	115,000	115,000
948	Computer Services	13,449.47	18,000	18,000	18,000
956	Miscellaneous Expense	1,198.20	2,000	5,000	2,000
977.00	Equipment Capitalize	35,862.68	30,000	30,000	18,000
977.01	Equipment Non - Capitalize	24,073.30	10,000	10,000	12,000
995.06	Transfers Out Retiree Health Care Fund	1,300,000.00	-	-	-
995.07	Transfers Out Pension Obligation Bond Debt - R	29,870.90	29,844	29,223	29,183
995.08	Transfers Out Pension Obligation Bond Debt - A	31,737.83	31,710	33,575	33,529
Activity Total: 849 - Cable		2,410,530.56	1,171,564	1,149,529	1,234,623
EXPENSES Total		2,410,530.56	1,171,564	1,149,529	1,234,623
Fund REVENUE Total: 298 - Cable Studio		869,180.18	827,150	837,700	816,200
Fund EXPENSE Total: 298 - Cable Studio		2,410,530.56	1,171,564	1,149,529	1,234,623
Fund Total: 298 - Cable Studio		(1,541,350.38)	(344,414)	(311,829)	(418,423)
Total Fund Balance		\$ 3,809,067	\$ 3,441,395	\$ 3,497,238	\$ 3,078,815

Account Number	Account Description	2018 Actual Amount	2019 Amended Budget	2019 Estimated Amount	2020 Proposed Budget
Fund: 301 - Campus Construction Debt					
REVENUES					
Activity: 000 - Revenues					
403	Current Property Taxes	2,036,409.69	2,000,000	2,024,933	2,052,000
441	Local Community Stabilization Share Tax	3,204.82	3,000	3,000	3,000
Activity Total: 000 - Revenues		2,039,614.51	2,003,000	2,027,933	2,055,000
REVENUES Total		2,039,614.51	2,003,000	2,027,933	2,055,000
EXPENSES					
Activity: 906 - Debt Service					
957	Prior Years' Tax Refunds/Write-offs	342.68	2,500	2,500	2,500
991	Principal Payments	1,195,000.00	1,065,000	1,065,000	1,180,000
992	Interest	824,501.25	923,550	923,550	869,250
993	Paying Agent Fees	1,250.00	500	500	500
Activity Total: 906 - Debt Service		2,021,093.93	1,991,550	1,991,550	2,052,250
EXPENSES Total		2,021,093.93	1,991,550	1,991,550	2,052,250
Fund REVENUE	Total: 301 - Campus Construction Debt	2,039,614.51	2,003,000	2,027,933	2,055,000
Fund EXPENSE	Total: 301 - Campus Construction Debt	2,021,093.93	1,991,550	1,991,550	2,052,250
Fund Total: 301 - Campus Construction Debt		18,520.58	11,450	36,383	2,750

Total Fund Balance \$ 1,533,058 \$ 1,544,736 \$ 1,569,441 \$ 1,572,191

Fund: 351 - Pension Obligation Bond Debt					
REVENUES					
Activity: 000 - Revenues					
671	Other Revenue	225,898.68	225,698	225,698	225,390
699.02	Transfers In Cable	61,608.73	61,554	62,798	62,709
699.03	Transfers In General Fund	852,192.95	851,438	857,034	855,863
699.04	Transfers In Road Fund	299,331.30	299,066	307,149	306,728
699.05	Transfers In Public Safety Fund	4,272,160.89	4,268,373	4,250,342	4,244,528
699.06	Transfers In Senior Services Fund	16,180.07	16,166	20,518	20,490
699.07	Transfers In Village Police	8,090.03	8,083	7,461	7,451
699.08	Transfers In Building Inspection Fund	126,329.01	126,217	128,704	128,528
699.09	Transfers In Safety Path Fund	7,467.72	7,461	8,083	8,072
699.11	Transfers In Water & Sewer Fund	354,094.61	353,781	350,050	349,571
Activity Total: 000 - Revenues		6,223,353.99	6,217,837	6,217,837	6,209,330
REVENUES Total		6,223,353.99	6,217,837	6,217,837	6,209,330
EXPENSES					
Activity: 906 - Debt Service					
991	Principal Payments	3,335,000.00	3,395,000	3,395,000	3,470,000
992	Interest	2,888,104.00	2,822,587	2,822,587	2,739,080
993	Paying Agent Fees	250.00	250	250	250
Activity Total: 906 - Debt Service		6,223,354.00	6,217,837	6,217,837	6,209,330
EXPENSES Total		6,223,354.00	6,217,837	6,217,837	6,209,330
Fund REVENUE	Total: 351 - Pension Obligation Bond Debt	6,223,353.99	6,217,837	6,217,837	6,209,330
Fund EXPENSE	Total: 351 - Pension Obligation Bond Debt	6,223,354.00	6,217,837	6,217,837	6,209,330
Fund Total: 351 - Pension Obligation Bond Debt		(0.01)	-	-	-

Total Fund Balance \$ 2,694 \$ 2,694 \$ 2,694 \$ 2,694

Account Number	Account Description	2018 Actual Amount	2019 Amended Budget	2019 Estimated Amount	2020 Proposed Budget
Fund: 371 - Library Debt					
REVENUES					
Activity: 000 - Revenues					
403	Current Property Taxes	1,679,219.64	1,690,000	1,724,000	1,696,000
441	Local Community Stabilization Share Tax	3,344.18	3,000	3,000	3,000
Activity Total: 000 - Revenues		1,682,563.82	1,693,000	1,727,000	1,699,000
REVENUES Total		1,682,563.82	1,693,000	1,727,000	1,699,000
EXPENSES					
Activity: 906 - Debt Service					
957	Prior Years' Tax Refunds/Write-offs	357.17	2,500	2,500	2,500
991	Principal Payments	1,415,000.00	1,450,000	1,450,000	1,485,000
992	Interest	258,987.50	235,688	235,688	208,150
993	Paying Agent Fees	100.00	100	100	100
Activity Total: 906 - Debt Service		1,674,444.67	1,688,288	1,688,288	1,695,750
EXPENSES Total		1,674,444.67	1,688,288	1,688,288	1,695,750
Fund REVENUE Total: 371 - Library Debt		1,682,563.82	1,693,000	1,727,000	1,699,000
Fund EXPENSE Total: 371 - Library Debt		1,674,444.67	1,688,288	1,688,288	1,695,750
Fund Total: 371 - Library Debt		8,119.15	4,712	38,712	3,250
Total Fund Balance		\$ 1,704,373	\$ 1,708,378	\$ 1,743,085	\$ 1,746,335
Fund: 852 - Special Assessment Debt					
REVENUES					
Activity: 000 - Revenues					
450	Assessments	483,464.18	350,000	500,000	600,000
665	Interest Earnings	166,432.19	150,000	150,000	200,000
Activity Total: 000 - Revenues		649,896.37	500,000	650,000	800,000
REVENUES Total		649,896.37	500,000	650,000	800,000
EXPENSES					
Activity: 906 - Debt Service					
991	Principal Payments	400,000.00	400,000	525,000	600,000
992	Interest	139,306.26	130,743	158,049	195,299
993	Paying Agent Fees	1,750.00	1,750	1,750	1,750
Activity Total: 906 - Debt Service		541,056.26	532,493	684,799	797,049
EXPENSES Total		541,056.26	532,493	684,799	797,049
Fund REVENUE Total: 852 - Special Assessment Debt		649,896.37	500,000	650,000	800,000
Fund EXPENSE Total: 852 - Special Assessment Debt		541,056.26	532,493	684,799	797,049
Fund Total: 852 - Special Assessment Debt		108,840.11	(32,493)	(34,799)	2,951
Total Fund Balance		\$ 3,041,023	\$ 3,004,634	\$ 3,006,224	\$ 3,009,175
Fund: 870 - Drain-At-Large					
REVENUES					
Activity: 000 - Revenues					
403	Current Property Taxes	428,648.43	400,000	412,000	390,000
441	Local Community Stabilization Share Tax	2,297.42	2,000	1,000	1,000
671	Other Revenue	-	-	142,000	-
Activity Total: 000 - Revenues		430,945.85	402,000	555,000	391,000
REVENUES Total		430,945.85	402,000	555,000	391,000
EXPENSES					
Activity: 906 - Debt Service					
956	Miscellaneous Expense	406,424.06	-	-	-
957	Prior Years' Tax Refunds/Write-offs	248.45	2,000	2,000	2,000
991	Principal Payments	266,167.29	293,000	292,259	299,173
992	Interest	110,150.14	90,000	98,749	88,019
993	Paying Agent Fees	1,211.03	750	750	750
Activity Total: 906 - Debt Service		784,200.97	385,750	393,758	389,942
EXPENSES Total		784,200.97	385,750	393,758	389,942
Fund REVENUE Total: 870 - Drain-At-Large		430,945.85	402,000	555,000	391,000
Fund EXPENSE Total: 870 - Drain-At-Large		784,200.97	385,750	393,758	389,942
Fund Total: 870 - Drain-At-Large		(353,255.12)	16,250	161,242	1,058
Total Fund Balance		\$ 639,615	\$ 541,841	\$ 800,857	\$ 801,915