

**STATE OF MICHIGAN
COUNTY OF OAKLAND
CHARTER TOWNSHIP OF BLOOMFIELD**

**NOTICE OF VIRTUAL PUBLIC HEARING
CONSIDERATION OF THE 2021 – 2022 BUDGET**

The Board of Trustees of the Charter Township of Bloomfield, County of Oakland, State of Michigan, will hold a virtual PUBLIC HEARING to review and consider adoption of its proposed 2021 – 2022 Budget on **Monday, March 8, 2021, at 7:00 p.m.** at the Bloomfield Township Hall, 4200 Telegraph Road, Bloomfield Hills, MI 48302.

The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing.

To view the meeting live, go to Comcast Channel 15 or AT&T Channel 99 or via the internet: [Bloomfield Twp, MI - Public Meetings](#)

To make a comment during the Public Hearing regarding the 2021-2022 Budget, you may choose one of two ways for no more than three minutes per person.

- To submit a written comment send it via email to PublicHearing@bloomfieldtp.org. The written comments will be read into the record during the meeting.
- To make a live verbal comment, you may join the virtual hearing via Zoom. Below is the accompanying Zoom information. Join the Zoom hearing and wait to be called to speak during the public comment portion of the Public Hearing. The Zoom moderator will identify speakers by their display name or the last four digits of their phone number.

Join By Computer:

<https://us02web.zoom.us/j/89412689398?pwd=TE5iUzBYb0tYSHovcFNsVm1RZXN5Zz09>

Join By phone: +1 312 626 6799 Meeting ID: 894 1268 9398 Passcode: 4200

A copy of the proposed budget can be found on the following pages of this Notice, and/or at the Township Clerk's office for inspection during regular business hours, Monday through Thursday, 7:00 a.m. – 5:30 p.m.

**Martin C. Brook
Bloomfield Township Clerk**

NOTE: The Charter Township of Bloomfield will provide necessary, reasonable auxiliary aids and services at all meetings to individuals with disabilities. All such requests must be made at least five days prior to said meeting. Individuals with disabilities requiring auxiliary aids or services should contact the Bloomfield Township Clerk's Office by writing, emailing or calling the following: Bloomfield Township Clerk's Office, P.O. Box 489, Bloomfield Hills, MI 48303-0489. Telephone: (248) 433-7702. Email: clerk@bloomfieldtp.org

Charter Township of Bloomfield

Budget Study Session

Fiscal Year Ending March 31, 2022





Assumptions

Revenues

- 2021 Taxable Value estimated at 4,224,000,000; a 3.3% increase, but Headlee rollbacks will cause a net revenue effect of 2.3%
- Assume only a partial recovery of revenues that have declined due to COVID (i.e. Passports, District Court, EMS Transport Fees)
- State revenue sharing estimated to be consistent with the current year
- Decrease to investment earnings due to recent market volatility / COVID
- Some fee schedules have been updated after years of no increases
- Pharmacy rebate revenue of \$265,000 from self-funding health plan
- Expecting to be awarded another fire equipment grant of \$365,000
- General Fund receives \$4.91M of transfers in from the other funds for services provided (central services fee)

Expenditures

- Contractual 2% increase to full-time wages
- Full-time positions remain very low; lower than they were 30 years ago
- Continue to benefit from moving the healthcare plan to a self-funded platform, plus other changes negotiated in the Union contracts (i.e. increased employee share of premium, increased out-of-pocket maximums, moved from HRA to HSA, removal of some covered benefits)
- Defined Benefit pension plan required contributions totaling \$4.86M per the actuarial report
- OPEB contributions totaling \$1.25M
- Most funds have a transfer out to the General Fund to pay for services provided to them (central services fee)
- Capital and large R&M items include:

-	General Fund		Elevator repairs	\$70,000
-	Road Fund		Replace 2 plowtrucks	\$525,000
-	Public Safety Fund	Police	Year 1 of body cams and ICV's	\$80,000
-	Public Safety Fund	Police	4 vehicle replacements	\$148,000
-	Public Safety Fund	Fire	Flooring at two stations	\$18,000
-	Public Safety Fund	Fire	Fire equip grant (if awarded)	\$365,000



Interfund Transfers

When reviewing the budgeted funds and their total expenditures, it is a necessity to fully understand the transfers in and out.

If one does not, the total expenditures will be substantially inflated by counting those funds as being spent twice in two different funds.

	EXPENDITURES	REVENUES	NET
Operating Transfers:			
General Fund	(1,450,000)	Road Fund	1,450,000
General Fund	(9,625,000)	Public Safety Fund	9,625,000
	(11,075,000)		11,075,000
Debt Service Transfers:			
General Fund	(768,030)	Pension Debt Fund	768,030
Road Fund	(279,895)	Pension Debt Fund	279,895
Public Safety Fund	(4,037,243)	Pension Debt Fund	4,037,243
Senior Services Fund	(19,785)	Pension Debt Fund	19,785
Village Police Fund	(5,819)	Pension Debt Fund	5,819
Building Insp Fund	(117,544)	Pension Debt Fund	117,544
Safety Path Fund	-	Pension Debt Fund	-
Cable Studio Fund	(63,427)	Pension Debt Fund	63,427
Water & Sewer Fund	(308,409)	Pension Debt Fund	308,409
	(5,600,152)		5,600,152
Central Service Transfers			
Road Fund	(540,000)	General Fund	540,000
Public Safety Fund	(3,070,000)	General Fund	3,070,000
Senior Services Fund	(390,000)	General Fund	390,000
Village Police Fund	(35,000)	General Fund	35,000
Village Fire Fund	(10,000)	General Fund	10,000
Building Insp Fund	(200,000)	General Fund	200,000
Safety Path Fund	(35,000)	General Fund	35,000
Cable Studio Fund	(100,000)		100,000
Water & Sewer Fund	(530,000)	General Fund	530,000
	(4,910,000)		4,910,000



Overview of Governmental Funds

General Fund

A major operating fund of the Township. It accounts for more departments than any other fund. Several major revenue sources flow through the general fund including property taxes, state revenue sharing, franchise fees, investment earnings, and the central service transfer from other funds. Activities or Departments included in this fund are Township Board, Supervisor, Accounting, Clerk, Audit Fees, Information Technology, Board of Review, Computer Services, Treasurer, Assessor, Elections, Building & Grounds, Attorney Fees, Motor Pool, Central Supplies, District Court, Ordinance, Planning, Zoning Board of Appeals, Capital Outlay, and Transfers Out

Road Fund

Is the third largest operating fund in size and scope of the three major governmental operating funds. Bloomfield Township is the only township in the state with its own road department. It has an agreement with Oakland County to allow the Township to maintain the residential streets which remain owned by the County. The Road Commission for Oakland County continues to maintain the major roads.

Public Safety Fund

Is the largest operating fund in terms of dollars and number of employees. It derives over 95% of its revenue from property taxes, and accounts for the costs associated with providing police services, fire/EMS services and dispatch services. The police department is located in Town Hall and there are 4 fire stations throughout the Township. In many communities public safety is a part of the General fund.

Senior Services Fund

Is a special revenue fund that has a dedicated millage and collects various charges and fees from users. The senior center opened in 2009 as an addition to the campus. There are many services offered including adult day service, home delivered meals, medical transportation, minor home repair, day trips, and a great variety of classes.

Village Police Fund and Village Fire Fund

Are special revenue funds that account for supplemental public safety activities in Bloomfield Village. Bloomfield Village is approximately a one square mile residential area comprising of nearly 1,000 homes. Residents in this area pay special assessments to have their own police and fire services, and this is in addition to the Township's public safety services that are provided to all residents.

Lake Improvement Fund

Is a special revenue fund that accounts for the activities of 8 lake boards- Island, Upper Long, Lower Long, Forest, Meadow, Wabeek, Orange, and Gilbert. Residents that live on or have direct access to these lakes pay assessments into this fund to cover the costs of maintaining the lakes.

Building Inspection Fund

Is a special revenue fund that collects fees for services provided such as plan review, permits and inspections.



Overview of Governmental Funds

Federal Forfeitures Fund

Is a special revenue fund used to account for how the police department spends drug forfeiture funds received from the FBI violent gang task force.

Drug Law Enforcement Fund

Is a special revenue fund used to account for how the police department spends drug forfeiture funds received from the State.

Safety Path Fund

Is a special revenue fund established in 1999 when voters approved a dedicated millage to fund the construction and maintenance of safety paths in the Township. The original paths were constructed to provide pedestrians, joggers and bikers with safe passage from local neighborhoods to schools, shopping areas and other local points of interest. To date there are over 76 miles of safety paths.

Cable Studio Fund

Is a special revenue fund that not only accounts for the cable production activities, but also handles community promotion and communication to the public. It provides Community Access programming for residents of Bloomfield Township and Bloomfield Hills. Under a contractual agreement with the Birmingham Area Cable Board (BACB), it provides Municipal Access and Government Access programming for Birmingham, Beverly Hills, Bingham Farms and Franklin.

Campus Construction Debt Fund

Established in 2007 to account for revenues and expenditures related to the sale of \$26,000,000 in bonds to pay for the constructions of a new maintenance facility, new central fire station, a new senior center and a major renovation to another fire station.

Pension Obligation Bond Debt Fund

Established in 2013 to account for revenues and expenditures related to the sale of \$80,780,000 in bonds to fund the defined benefit pension plan. This was allowed under State of Michigan Public Act 329 of 2012.

Library Debt Fund

Established in 2004 to account for the bonded debt taken on behalf of the Bloomfield Township Public Library (component unit) to pay for a major addition and renovation to their building of \$22,875,000.

Special Assessment Debt Fund

Established in 2014 to account for bond debt used to fund road special assessment districts (SADs). The fund collects special assessments from the residents in those districts to pay the debt that is due. There are currently 13 road SAD's in the Township.

Drain at Large Fund

Is used to account for the construction and maintenance of Chapter 20 drains.

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
Fund: 101 - General Fund					
REVENUES					
Activity: 000 - Revenues					
403	Current Property Taxes	8,590,578	8,900,000	8,899,000	9,100,000
404	Pontiac Act 425 Funds	21,110	85,000	92,000	110,000
445	Penalty/Interest on Taxes	70,985	70,000	70,000	70,000
476	Business Licenses & Permits	8,450	5,000	2,500	5,000
477	Franchise Fees	904,837	936,000	900,000	1,000,000
481	Zoning Board of Appeals Fees	26,620	28,000	23,000	80,000
482	Planning Fees	32,350	30,000	15,000	40,000
490	Animal Licenses	4,850	-	-	-
501	Federal Grants	-	-	17,500	-
528	Other Federal Grants	-	-	142,500	-
573	Local Community Stabilization Share Tax	16,032	15,000	15,000	15,000
574	State Revenue Sharing	3,773,699	3,723,000	3,700,000	3,700,000
626.01	Charges for Services Library Accounting	12,000	12,000	24,000	24,000
626.02	Charges for Services Labor Repayments	69,983	-	-	-
626.03	Charges for Services Other	96,650	100,000	80,000	100,000
626.05	Charges for Services Sylvan Lake	24,525	25,000	25,000	25,000
628	Motor Pool Services	349,268	400,000	330,000	330,000
630	Passports	51,103	48,000	5,000	25,000
657	Ordinance Fines	9,940	6,000	15,000	15,000
658	District Court	1,396,323	1,700,000	1,100,000	950,000
659	Tree Ordinance (Woodlands)	34,875	5,000	-	-
665	Interest Earnings	1,130,557	600,000	600,000	400,000
667.01	Rent District Court	583,310	584,000	584,000	605,491
667.02	Rent Other Lease & Rent	540,000	540,000	540,000	540,000
667.04	Rent Communications Verizon	31,966	34,105	34,105	35,810
667.07	Rent Communications AT&T	31,966	33,565	33,565	35,243
667.08	Rent Communications Sprint 2	33,987	35,394	35,394	37,164
669	Change in Investment Value	149,410	-	(120,000)	-
671	Other Revenue	463,610	350,000	450,000	400,000
676.05	Reimbursements Medicare	171,291	175,000	234,000	50,000
687	Rebates	-	55,000	70,000	40,000
693	Sale of Assets	8,525	-	10,000	-
699.31	Transfers In Central Services	3,444,586	4,895,000	4,895,000	4,910,000
Activity Total: 000 - Revenues		22,083,385	23,390,064	22,821,564	22,642,708
REVENUES Total		22,083,385	23,390,064	22,821,564	22,642,708

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
EXPENSES					
Activity: 101 - Township Board					
809	Fees for Service	18,600	20,000	20,000	25,000
900	Printing & Publishing	1,010	2,000	1,000	1,000
956	Miscellaneous Expense	587	1,000	1,000	1,000
Activity Total: 101 - Township Board		20,197	23,000	22,000	27,000
Activity: 171 - Supervisor's Office					
702	Salaries & Wages	248,905	249,850	295,000	244,000
709	Social Security & Medicare Taxes (FICA)	17,439	16,820	24,000	17,010
716	Retirement Plans DC	16,030	16,510	15,000	16,430
717	Retirement Plans DB	41,026	46,975	52,213	57,070
718	Life & Health Insurance	37,429	37,280	25,000	29,050
718.01	Life & Health Insurance HRA payment - actives	4,163	4,500	2,300	-
718.02	Life & Health Insurance Refund/Credits	(27,275)	-	(300)	-
718.04	Life & Health Insurance HSA Contributions	-	-	3,000	3,000
724	Other Fringe Benefits	392	250	500	250
725	Workers Compensation	121	120	120	120
726	Sick Pay Accrual	4,651	5,000	6,500	4,000
727	Retirement Health Savings	2,500	2,500	2,500	3,000
752	Office Supplies	125	1,500	4,000	1,500
791	Dues & Subscriptions	1,686	2,000	1,500	1,500
850	Communications	993	750	1,000	1,000
861	Meals and Mileage Reimb	625	750	250	750
874	Retiree Health & Life	86,405	77,000	78,000	60,000
937	Property & Liability Insurance	6,706	5,000	8,000	10,000
956	Miscellaneous Expense	2,890	1,000	2,000	2,000
995.07	Transfers Out Pension Obligation Bond Debt - R	55,856	53,014	51,266	51,207
995.08	Transfers Out Pension Obligation Bond Debt - A	12,935	13,399	14,564	14,548
Activity Total: 171 - Supervisor's Office		513,603	534,218	586,413	516,435
Activity: 191 - Accounting					
702	Salaries & Wages	283,313	291,310	307,000	353,150
709	Social Security & Medicare Taxes (FICA)	21,436	22,290	23,500	26,800
716	Retirement Plans DC	24,899	25,640	27,500	31,040
717	Retirement Plans DB	43,831	52,744	57,758	63,130
718	Life & Health Insurance	36,962	36,880	35,000	48,340
718.01	Life & Health Insurance HRA payment - actives	4,163	4,500	2,300	-
718.02	Life & Health Insurance Refund/Credits	(15,850)	-	(450)	-
718.04	Life & Health Insurance HSA Contributions	-	-	4,500	7,500
724	Other Fringe Benefits	-	250	250	250
725	Workers Compensation	180	130	150	180
726	Sick Pay Accrual	4,168	5,000	10,000	5,000
727	Retirement Health Savings	5,000	5,000	7,000	9,000

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
752	Office Supplies	411	1,000	1,000	1,000
791	Dues & Subscriptions	1,747	2,000	2,000	2,000
850	Communications	1,170	1,200	1,200	1,200
861	Meals and Mileage Reimb	270	1,500	500	500
874	Retiree Health & Life	33,870	34,000	30,000	34,000
874.02	Retiree Health & Life HRA payment - retirees	4,163	4,500	2,300	-
874.04	Retiree Health & Life HSA Contributions	-	-	4,500	4,500
911	Training and Conferences	5,793	3,000	1,000	5,000
937	Property & Liability Insurance	6,809	5,000	5,000	5,000
956	Miscellaneous Expense	-	1,000	1,000	1,000
995.07	Transfers Out Pension Obligation Bond Debt - R	54,680	74,569	72,821	73,238
995.08	Transfers Out Pension Obligation Bond Debt - A	18,815	-	-	-
Activity Total: 191 - Accounting		535,833	571,513	595,829	671,828
Activity:	215 - Clerk's Office				
702	Salaries & Wages	176,175	183,730	190,000	178,250
709	Social Security & Medicare Taxes (FICA)	13,041	13,570	13,000	13,320
716	Retirement Plans DC	6,876	7,070	5,500	16,310
717	Retirement Plans DB	20,338	23,900	27,262	29,797
718	Life & Health Insurance	44,997	36,540	31,000	29,760
718.01	Life & Health Insurance HRA payment - actives	4,163	4,500	2,300	-
718.02	Life & Health Insurance Refund/Credits	(10,267)	-	(750)	-
718.04	Life & Health Insurance HSA Contributions	-	-	7,500	7,500
724	Other Fringe Benefits	-	250	500	500
725	Workers Compensation	166	90	200	90
726	Sick Pay Accrual	4,254	4,000	4,000	4,000
727	Retirement Health Savings	1,250	1,250	1,250	4,500
751	Misc. Operating Supplies	644	3,500	1,000	500
752	Office Supplies	1,860	2,500	2,500	2,500
791	Dues & Subscriptions	1,087	1,000	1,000	1,000
850	Communications	2,052	2,500	2,000	2,000
861	Meals and Mileage Reimb	60	1,500	500	500
874	Retiree Health & Life	14,094	9,500	16,000	20,000
874.02	Retiree Health & Life HRA payment - retirees	-	-	500	3,000
874.04	Retiree Health & Life HSA Contributions	-	-	1,500	1,500
900	Printing & Publishing	2,821	2,500	1,000	2,500
911	Training and Conferences	1,250	1,500	500	1,500
937	Property & Liability Insurance	4,540	3,000	5,000	5,000
947	Consultant Services	-	3,000	1,600	-
956	Miscellaneous Expense	865	2,000	9,000	1,000
995.07	Transfers Out Pension Obligation Bond Debt - R	20,579	19,807	19,807	19,785
995.08	Transfers Out Pension Obligation Bond Debt - A	13,523	13,982	14,564	14,547
Activity Total: 215 - Clerk's Office		324,365	341,189	358,233	359,359

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
Activity: 223 - Auditing Fees					
802	Audit/Accounting Fees	43,000	43,750	43,750	58,750
Activity Total: 223 - Auditing Fees		43,000	43,750	43,750	58,750
Activity: 228 - Information Technology					
702	Salaries & Wages	452,408	499,540	425,000	478,790
709	Social Security & Medicare Taxes (FICA)	36,549	38,220	32,500	36,620
716	Retirement Plans DC	9,672	17,690	10,000	13,490
717	Retirement Plans DB	47,337	58,513	57,296	62,625
718	Life & Health Insurance	106,103	130,250	95,000	115,150
718.01	Life & Health Insurance HRA payment - actives	11,588	14,500	6,000	-
718.02	Life & Health Insurance Refund/Credits	(25,815)	-	(1,200)	-
718.04	Life & Health Insurance HSA Contributions	-	-	12,000	12,000
724	Other Fringe Benefits	254	250	250	250
725	Workers Compensation	2,804	2,720	2,600	2,710
726	Sick Pay Accrual	467	5,000	7,500	6,000
727	Retirement Health Savings	2,500	5,000	4,000	6,000
741	Uniforms	268	500	500	500
751	Misc. Operating Supplies	55	500	500	500
752	Office Supplies	99	500	500	500
763	Tools	423	500	500	500
791	Dues & Subscriptions	447	500	500	500
850	Communications	4,537	5,000	5,000	5,000
861	Meals and Mileage Reimb	181	500	-	500
874	Retiree Health & Life	5,141	8,500	-	-
874.02	Retiree Health & Life HRA payment - retirees	840	1,500	-	-
911	Training and Conferences	1,125	2,000	-	2,000
937	Property & Liability Insurance	12,432	9,000	12,000	15,000
956	Miscellaneous Expense	-	1,000	-	-
995.08	Transfers Out Pension Obligation Bond Debt - A	79,375	82,725	72,239	72,156
Activity Total: 228 - Information Technology		748,789	884,408	742,685	830,791
Activity: 247 - Board of Review					
809	Fees for Service	2,100	2,000	2,000	2,000
900	Printing & Publishing	333	500	500	500
956	Miscellaneous Expense	1,006	750	1,000	1,000
Activity Total: 247 - Board of Review		3,440	3,250	3,500	3,500
Activity: 248 - Computer Services					
948	Computer Services	143,677	175,000	150,000	160,000
Activity Total: 248 - Computer Services		143,677	175,000	150,000	160,000
Activity: 253 - Treasurer's Office					
702	Salaries & Wages	265,157	273,790	260,000	302,770
709	Social Security & Medicare Taxes (FICA)	19,754	19,960	19,000	22,560
716	Retirement Plans DC	21,645	22,290	22,000	22,740

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
717	Retirement Plans DB	44,182	46,563	39,275	42,929
718	Life & Health Insurance	49,324	50,510	57,000	51,050
718.01	Life & Health Insurance HRA payment - actives	5,547	5,900	3,000	1,500
718.02	Life & Health Insurance Refund/Credits	(22,392)	-	(650)	-
718.04	Life & Health Insurance HSA Contributions	-	-	6,000	6,000
724	Other Fringe Benefits	-	250	250	250
725	Workers Compensation	152	130	150	150
726	Sick Pay Accrual	5,248	6,000	6,000	6,000
727	Retirement Health Savings	5,000	5,000	6,800	7,500
752	Office Supplies	1,309	3,500	2,000	2,000
791	Dues & Subscriptions	1,464	1,500	1,500	1,500
809	Fees for Service	450	1,500	600	600
850	Communications	863	1,500	1,000	1,000
861	Meals and Mileage Reimb	134	1,000	-	500
874	Retiree Health & Life	62,982	45,000	52,000	40,000
874.02	Retiree Health & Life HRA payment - retirees	2,774	3,000	1,500	-
874.04	Retiree Health & Life HSA Contributions	-	-	3,000	3,000
900	Printing & Publishing	7,525	7,500	7,500	7,500
911	Training and Conferences	813	1,000	1,500	2,000
937	Property & Liability Insurance	11,142	7,500	12,000	12,000
956	Miscellaneous Expense	41	500	500	500
995.07	Transfers Out Pension Obligation Bond Debt - R	67,615	58,840	42,528	42,479
995.08	Transfers Out Pension Obligation Bond Debt - A	6,468	6,991	6,991	6,983
Activity Total: 253 - Treasurer's Office		557,197	569,724	551,444	583,511
Activity:	257 - Assessor				
702	Salaries & Wages	446,586	418,300	431,000	450,920
709	Social Security & Medicare Taxes (FICA)	35,829	32,010	33,000	34,480
716	Retirement Plans DC	18,451	18,990	20,000	20,600
717	Retirement Plans DB	81,000	94,363	108,585	118,685
718	Life & Health Insurance	72,931	63,730	64,000	61,220
718.01	Life & Health Insurance HRA payment - actives	9,662	9,000	4,500	-
718.02	Life & Health Insurance Refund/Credits	(33,591)	-	(900)	-
718.04	Life & Health Insurance HSA Contributions	-	-	9,000	9,000
724	Other Fringe Benefits	430	250	-	250
725	Workers Compensation	1,620	1,590	1,500	1,250
726	Sick Pay Accrual	3,745	4,000	6,000	4,000
727	Retirement Health Savings	2,500	2,500	3,150	4,500
752	Office Supplies	816	1,000	1,000	1,000
791	Dues & Subscriptions	1,768	2,000	1,500	1,500
850	Communications	1,017	1,000	1,500	1,500
861	Meals and Mileage Reimb	10	500	-	500
874	Retiree Health & Life	103,878	101,000	100,000	95,000

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
874.02	Retiree Health & Life HRA payment - retirees	4,563	5,900	3,000	-
874.04	Retiree Health & Life HSA Contributions	-	-	6,000	6,000
900	Printing & Publishing	-	6,000	4,000	4,000
911	Training and Conferences	1,475	1,500	500	1,500
937	Property & Liability Insurance	13,619	10,000	15,000	15,000
956	Miscellaneous Expense	225	1,000	500	500
995.07	Transfers Out Pension Obligation Bond Debt - R	89,370	84,473	99,037	98,923
995.08	Transfers Out Pension Obligation Bond Debt - A	46,449	48,936	37,867	37,824
Activity Total: 257 - Assessor		902,353	908,042	949,739	968,152
Activity: 262 - Elections					
702	Salaries & Wages	293,056	261,230	360,000	208,240
709	Social Security & Medicare Taxes (FICA)	21,668	19,490	27,000	15,610
716	Retirement Plans DC	6,876	7,070	5,500	16,310
717	Retirement Plans DB	20,338	23,900	27,262	29,797
718	Life & Health Insurance	28,383	36,540	31,000	29,760
718.01	Life & Health Insurance HRA payment - actives	4,163	4,500	2,300	-
718.02	Life & Health Insurance Refund/Credits	(10,267)	-	-	-
724	Other Fringe Benefits	-	250	-	250
725	Workers Compensation	40	130	100	100
726	Sick Pay Accrual	4,254	4,000	4,000	4,000
727	Retirement Health Savings	1,250	1,250	1,000	4,500
751	Misc. Operating Supplies	23,923	15,000	20,000	12,000
752	Office Supplies	882	1,500	2,000	1,500
809	Fees for Service	67,962	110,000	113,000	6,000
874	Retiree Health & Life	8,049	9,500	13,000	20,000
900	Printing & Publishing	2,232	1,500	1,500	1,500
937	Property & Liability Insurance	4,540	3,000	6,000	8,000
940	Rent and Leases	1,592	3,000	2,000	2,000
956	Miscellaneous Expense	9,310	7,500	10,000	5,000
995.07	Transfers Out Pension Obligation Bond Debt - R	20,579	19,807	19,807	19,785
995.08	Transfers Out Pension Obligation Bond Debt - A	13,523	13,982	14,564	14,547
Activity Total: 262 - Elections		522,352	543,149	660,033	398,899
Activity: 265 - Buildings & Grounds					
702	Salaries & Wages	452,689	427,780	415,000	439,690
709	Social Security & Medicare Taxes (FICA)	33,802	32,720	31,500	33,660
716	Retirement Plans DC	11,951	11,500	7,000	11,890
717	Retirement Plans DB	45,234	53,980	61,454	67,171
718	Life & Health Insurance	156,054	130,090	110,000	129,690
718.01	Life & Health Insurance HRA payment - actives	15,631	14,700	9,000	3,000
718.02	Life & Health Insurance Refund/Credits	(51,643)	-	(1,200)	-
718.04	Life & Health Insurance HSA Contributions	-	-	12,000	12,000
724	Other Fringe Benefits	1,971	1,000	500	2,000

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
725	Workers Compensation	6,117	5,980	6,000	5,860
726	Sick Pay Accrual	(2,767)	4,000	6,000	4,000
727	Retirement Health Savings	5,853	5,000	3,800	7,500
741	Uniforms	1,635	2,000	2,000	2,000
751	Misc. Operating Supplies	23,665	25,000	45,000	25,000
763	Tools	750	2,500	500	1,000
767	Laundry	1,227	1,000	1,000	1,000
776	Grounds - R&M Supplies	11,413	12,000	7,500	7,500
777	Buildings - R&M Supplies	44,630	48,000	40,000	45,000
779	Equipment - R&M Supplies	2,706	3,000	3,000	3,000
791	Dues & Subscriptions	347	500	500	500
808	Medical Services	315	1,000	1,000	1,000
850	Communications	8,083	11,000	8,000	8,000
861	Meals and Mileage Reimb	-	500	500	500
874	Retiree Health & Life	68,598	64,000	64,000	56,000
874.02	Retiree Health & Life HRA payment - retirees	2,774	3,000	1,500	-
874.04	Retiree Health & Life HSA Contributions	-	-	3,000	3,000
911	Training and Conferences	1,250	1,500	-	1,000
924	Utilities	161,923	170,000	165,000	170,000
930	Contracted Repairs	1,406	2,000	2,000	2,000
934	Building & Grounds - Contracted R&M	225,093	274,000	235,000	190,000
937	Property & Liability Insurance	20,118	16,000	20,000	22,000
956	Miscellaneous Expense	-	500	1,000	1,000
995.07	Transfers Out Pension Obligation Bond Debt - R	38,805	37,867	36,702	36,660
995.08	Transfers Out Pension Obligation Bond Debt - A	37,041	38,450	40,780	40,733
Activity Total: 265 - Buildings & Grounds		1,326,669	1,400,567	1,339,036	1,333,354
Activity: 266 - Attorney & Legal Fees					
804	Legal Fees	201,012	250,000	175,000	200,000
Activity Total: 266 - Attorney & Legal Fees		201,012	250,000	175,000	200,000
Activity: 275 - Motor Pool					
702	Salaries & Wages	505,883	590,550	520,000	612,400
709	Social Security & Medicare Taxes (FICA)	38,086	45,170	40,000	46,870
716	Retirement Plans DC	25,488	32,980	26,000	33,640
717	Retirement Plans DB	89,766	103,016	127,530	139,391
718	Life & Health Insurance	129,290	155,920	120,000	166,820
718.01	Life & Health Insurance HRA payment - actives	15,231	18,500	8,500	-
718.02	Life & Health Insurance Refund/Credits	(68,462)	-	(1,800)	-
718.04	Life & Health Insurance HSA Contributions	-	-	18,000	18,000
724	Other Fringe Benefits	1,000	250	1,000	1,000
725	Workers Compensation	6,326	7,610	6,000	7,730
726	Sick Pay Accrual	3,147	4,000	7,000	4,000
727	Retirement Health Savings	7,599	12,500	13,000	16,500

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
741	Uniforms	2,749	3,000	3,000	3,000
751	Misc. Operating Supplies	3,758	5,000	5,000	5,000
759	Fuel	25,768	25,000	17,000	21,000
763	Tools	19,627	16,000	10,000	10,000
767	Laundry	2,066	2,000	2,000	2,000
779	Equipment - R&M Supplies	11,249	5,000	10,000	15,500
791	Dues & Subscriptions	383	500	500	500
808	Medical Services	170	1,500	500	500
850	Communications	1,905	2,000	2,000	2,000
861	Meals and Mileage Reimb	27	1,000	-	750
862	Repair Parts	21,431	15,000	17,000	18,000
863	Vehicle Contracted Maintenance	6,315	12,000	10,000	10,000
874	Retiree Health & Life	163,666	154,000	160,000	128,000
874.02	Retiree Health & Life HRA payment - retirees	12,465	13,200	6,500	4,500
874.04	Retiree Health & Life HSA Contributions	-	-	7,500	7,500
911	Training and Conferences	2,272	2,500	-	2,500
937	Property & Liability Insurance	18,765	13,000	22,000	25,000
948	Computer Services	8,837	3,500	3,500	3,500
956	Miscellaneous Expense	9,316	6,000	5,000	5,000
995.07	Transfers Out Pension Obligation Bond Debt - R	138,759	133,409	128,748	128,601
995.08	Transfers Out Pension Obligation Bond Debt - A	11,759	12,234	32,041	32,005
Activity Total: 275 - Motor Pool		1,214,641	1,396,339	1,327,519	1,471,207
Activity: 277 - Central Supplies					
752	Office Supplies	8,184	12,000	10,000	10,000
851	Postage	57,825	60,000	70,000	60,000
Activity Total: 277 - Central Supplies		66,009	72,000	80,000	70,000
Activity: 278 - Unallocated					
702	Salaries & Wages	1,071	36,520	39,000	37,550
709	Social Security & Medicare Taxes (FICA)	82	2,790	3,000	2,870
716	Retirement Plans DC	-	3,650	3,650	3,720
718	Life & Health Insurance	15,359	12,450	9,000	12,590
718.01	Life & Health Insurance HRA payment - actives	-	-	850	-
718.02	Life & Health Insurance Refund/Credits	-	-	(150)	-
718.04	Life & Health Insurance HSA Contributions	-	-	3,000	3,000
724	Other Fringe Benefits	1,295	1,000	1,000	1,000
725	Workers Compensation	355	200	350	200
726	Sick Pay Accrual	2,245	-	1,000	1,000
727	Retirement Health Savings	-	1,250	2,000	2,250
779	Equipment - R&M Supplies	948	1,000	1,000	1,000
791	Dues & Subscriptions	10,997	13,000	10,000	10,000
812	Contracted Services	44,257	23,000	-	30,000
830	Bank and Advisor Fees	13,979	15,000	25,000	50,000

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
842	Unemployment Insurance	-	2,500	-	-
863	Vehicle Contracted Maintenance	22,840	15,000	15,000	15,000
887	Dream Cruise	15,518	15,500	6,000	15,000
919	HHW Events / Disposal Costs	-	-	-	60,000
933	Office Equipment - Contracted R&M	9,704	12,000	9,000	9,000
938	Mosquito Control	511	500	500	500
939	Gypsy Moth Control	177,887	178,000	178,000	188,000
940	Rent and Leases	780	1,000	1,000	1,000
946	Engineering	15,339	30,000	10,000	15,000
947	Consultant Services	45,986	13,000	30,000	20,000
956	Miscellaneous Expense	28,646	30,000	20,000	20,000
957	Prior Years' Tax Refunds/Write-offs	4,250	6,000	2,000	5,000
959	Recording Fees	630	750	750	750
Activity Total: 278 - Unallocated		412,679	414,110	370,950	504,430
Activity:	286 - District Court				
804	Legal Fees	164,591	170,000	152,000	152,000
820	District Court Operation	1,626,229	1,600,000	1,650,000	1,600,000
940	Rent and Leases	237,112	240,000	225,000	240,000
Activity Total: 286 - District Court		2,027,932	2,010,000	2,027,000	1,992,000
Activity:	305 - Ordinance				
702	Salaries & Wages	173,057	143,750	157,000	127,570
709	Social Security & Medicare Taxes (FICA)	12,974	11,000	12,000	9,750
716	Retirement Plans DC	8,075	9,100	9,300	10,060
717	Retirement Plans DB	22,091	25,960	29,110	31,818
718	Life & Health Insurance	45,258	43,580	41,000	37,710
718.01	Life & Health Insurance HRA payment - actives	5,547	3,000	3,000	-
718.02	Life & Health Insurance Refund/Credits	(12,554)	-	(300)	-
718.04	Life & Health Insurance HSA Contributions	-	-	3,000	3,000
724	Other Fringe Benefits	-	250	500	500
725	Workers Compensation	800	650	1,000	540
726	Sick Pay Accrual	1,634	1,500	3,000	2,000
727	Retirement Health Savings	2,500	2,500	4,000	4,500
751	Misc. Operating Supplies	20	500	-	500
752	Office Supplies	412	1,000	500	500
791	Dues & Subscriptions	60	500	500	500
850	Communications	2,243	3,000	2,500	2,500
861	Meals and Mileage Reimb	67	500	-	500
874	Retiree Health & Life	6,131	6,500	10,000	16,000
874.02	Retiree Health & Life HRA payment - retirees	1,358	1,500	1,000	1,500
874.04	Retiree Health & Life HSA Contributions	-	-	1,500	1,500
911	Training and Conferences	298	1,500	-	1,500
937	Property & Liability Insurance	8,924	6,000	10,000	12,000

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
956	Miscellaneous Expense	364	500	500	500
995.07	Transfers Out Pension Obligation Bond Debt - R	25,282	23,885	23,303	23,276
995.08	Transfers Out Pension Obligation Bond Debt - A	11,759	12,817	13,399	13,384
Activity Total: 305 - Ordinance		316,299	299,492	325,812	301,608
Activity: 701 - Planning					
702	Salaries & Wages	188,738	194,180	194,000	203,230
709	Social Security & Medicare Taxes (FICA)	14,055	14,840	15,000	15,530
716	Retirement Plans DC	12,232	12,600	12,600	12,850
717	Retirement Plans DB	15,779	18,955	21,717	23,737
718	Life & Health Insurance	73,561	65,740	68,000	63,750
718.01	Life & Health Insurance HRA payment - actives	8,294	9,000	4,500	-
718.02	Life & Health Insurance Refund/Credits	(20,868)	-	(1,200)	-
718.04	Life & Health Insurance HSA Contributions	-	-	12,000	12,000
724	Other Fringe Benefits	-	250	-	-
725	Workers Compensation	153	90	150	90
726	Sick Pay Accrual	210	1,500	3,000	2,000
727	Retirement Health Savings	3,750	3,750	6,250	6,750
751	Misc. Operating Supplies	20	500	-	500
752	Office Supplies	434	1,500	500	1,000
791	Dues & Subscriptions	1,512	1,500	1,500	1,500
809	Fees for Service	4,925	6,000	5,000	6,000
850	Communications	448	750	750	750
861	Meals and Mileage Reimb	42	500	-	500
874	Retiree Health & Life	24,785	25,000	20,000	26,000
874.02	Retiree Health & Life HRA payment - retirees	2,774	3,000	1,500	-
874.04	Retiree Health & Life HSA Contributions	-	-	3,000	3,000
900	Printing & Publishing	1,295	1,500	500	500
911	Training and Conferences	1,237	1,500	500	1,500
937	Property & Liability Insurance	6,809	5,000	8,000	10,000
947	Consultant Services	10,561	50,000	10,000	10,000
956	Miscellaneous Expense	55	500	500	500
995.07	Transfers Out Pension Obligation Bond Debt - R	18,227	18,060	17,477	17,457
995.08	Transfers Out Pension Obligation Bond Debt - A	8,231	8,739	9,904	9,892
Activity Total: 701 - Planning		377,260	444,954	415,148	429,036
Activity: 702 - Zoning Board of Appeals					
809	Fees for Service	9,875	10,000	10,000	10,000
900	Printing & Publishing	2,704	2,500	2,500	2,500
956	Miscellaneous Expense	6,721	6,000	6,000	6,000
Activity Total: 702 - Zoning Board of Appeals		19,300	18,500	18,500	18,500

Proposed Budget 3/31/22

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
Activity: 901 - Capital Outlay					
976.00	Building Improvements Capitalize	47,170	-	-	70,000
977.00	Equipment Capitalize	665,634	30,000	50,000	23,000
977.01	Equipment Non - Capitalize	53,142	40,000	60,000	50,000
978	Vehicle Purchases	115,399	-	-	-
Activity Total: 901 - Capital Outlay		881,346	70,000	110,000	143,000
Activity: 966 - Transfers Out					
995.01	Transfers Out Road Fund	1,100,000	1,150,000	950,000	1,450,000
995.02	Transfers Out Public Safety Fund	8,900,000	10,600,000	9,600,000	9,625,000
995.06	Transfers Out Retiree Health Care Fund	500,000	500,000	1,000,000	500,000
Activity Total: 966 - Transfers Out		10,500,000	12,250,000	11,550,000	11,575,000
EXPENSES Total		21,657,950	23,223,205	22,402,591	22,616,360
Fund REVENUE Total: 101 - General Fund		22,083,385	23,390,064	22,821,564	22,642,708
Fund EXPENSE Total: 101 - General Fund		21,657,950	23,223,205	22,402,591	22,616,360
Fund Total: 101 - General Fund		425,435	166,859	418,973	26,348

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
Fund: 204 - Road Fund					
REVENUES					
Activity: 000 - Revenues					
403	Current Property Taxes	2,683,192	2,778,000	2,779,000	2,840,000
528	Other Federal Grants	-	-	500	-
573	Local Community Stabilization Share Tax	5,008	5,000	5,000	5,000
626.00	Charges for Services Charges for Services	132	-	-	-
626.02	Charges for Services Labor Repayments	2,803	-	12,500	-
635	Street Lighting	39,335	42,000	40,000	40,000
671	Other Revenue	3,618	3,000	3,000	3,000
676.00	Reimbursements General	36,533	45,000	40,000	40,000
677	Road Comm Repayment	712,627	726,879	726,879	727,000
678	MDOT Reimbursements	67,790	70,000	80,000	80,000
687	Rebates	-	25,000	30,000	18,000
693	Sale of Assets	15,792	3,000	7,500	5,000
699.03	Transfers In General Fund	1,100,000	1,150,000	950,000	1,450,000
Activity Total: 000 - Revenues		4,666,830	4,847,879	4,674,379	5,208,000
REVENUES Total		4,666,830	4,847,879	4,674,379	5,208,000
EXPENSES					
Activity: 446 - Road					
702	Salaries & Wages	999,547	1,076,600	1,045,000	1,043,850
709	Social Security & Medicare Taxes (FICA)	75,929	82,370	79,500	79,870
716	Retirement Plans DC	35,356	45,330	43,000	41,760
717	Retirement Plans DB	178,129	210,152	222,253	242,925
718	Life & Health Insurance	299,446	301,840	285,000	291,010
718.01	Life & Health Insurance HRA payment - actives	34,911	39,000	18,000	-
718.02	Life & Health Insurance Refund/Credits	(126,106)	-	(3,750)	-
718.04	Life & Health Insurance HSA Contributions	-	-	37,500	37,500
724	Other Fringe Benefits	1,426	1,500	1,500	1,500
725	Workers Compensation	18,353	18,570	17,500	16,610
726	Sick Pay Accrual	14,669	6,000	20,000	15,000
727	Retirement Health Savings	9,388	10,000	14,000	15,000
741	Uniforms	4,011	7,000	5,000	5,000
751	Misc. Operating Supplies	13,465	11,000	11,000	13,000
752	Office Supplies	767	2,000	1,500	2,000
759	Fuel	49,020	65,000	50,000	55,000
763	Tools	410	2,000	500	500
767	Laundry	2,926	2,500	3,000	3,000
779	Equipment - R&M Supplies	42,533	55,000	45,000	45,000
781	Top Soil & Sod	197	1,000	1,000	1,000
782	Gravel & Slag	45,753	45,000	45,000	45,000
783	Road Chloride	29,641	35,000	30,000	30,000

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
784	Salt	158,436	225,000	210,000	200,000
785	General Maint. Supplies	10,177	15,000	12,000	12,000
786	Asphalt Patch Materials	137,244	200,000	165,000	200,000
791	Dues & Subscriptions	998	1,500	1,000	1,000
804	Legal Fees	893	4,000	2,000	1,000
808	Medical Services	310	1,500	1,000	1,000
850	Communications	8,866	8,500	9,000	9,000
861	Meals and Mileage Reimb	905	3,000	-	1,000
862	Repair Parts	93,832	75,000	75,000	75,000
863	Vehicle Contracted Maintenance	125,651	160,000	100,000	140,000
874	Retiree Health & Life	266,157	266,000	262,000	235,000
874.02	Retiree Health & Life HRA payment - retirees	14,623	16,000	8,000	9,000
874.04	Retiree Health & Life HSA Contributions	-	-	10,500	10,500
883	Paving Contractors	527,197	100,000	35,000	100,000
884	State Highway Landscape Maintenance	157,899	125,000	190,000	200,000
911	Training and Conferences	6,051	6,000	-	6,000
919	HHW Events / Disposal Costs	19,300	20,000	20,000	20,000
924	Utilities	156,389	150,000	158,000	160,000
929	Matching Funds (Tri-Party)	94,566	160,000	156,000	250,000
930	Contracted Repairs	1,612	35,000	25,000	30,000
931	Equipment - Contracted R&M	28,063	60,000	45,000	50,000
933	Office Equipment - Contracted R&M	2,925	2,000	3,000	3,000
934	Building & Grounds - Contracted R&M	69,566	45,000	70,000	60,000
937	Property & Liability Insurance	49,033	50,000	46,000	50,000
946	Engineering	40,903	20,000	10,000	10,000
947	Consultant Services	9,572	3,000	5,000	3,000
948	Computer Services	9,415	8,000	10,000	10,000
956	Miscellaneous Expense	189	3,000	1,500	1,500
957	Prior Years' Tax Refunds/Write-offs	1,145	2,500	1,000	2,000
977.00	Equipment Capitalize	-	103,000	103,000	3,000
977.01	Equipment Non - Capitalize	14,678	10,000	10,000	10,000
978	Vehicle Purchases	42,479	-	27,000	525,000
995.07	Transfers Out Pension Obligation Bond Debt - R	181,092	171,858	188,753	188,537
995.08	Transfers Out Pension Obligation Bond Debt - A	117,592	125,253	91,464	91,359
995.31	Transfers Out Central Services	488,945	630,000	630,000	540,000
Activity Total: 446 - Road		4,566,474	4,821,973	4,652,720	5,192,421
EXPENSES Total		4,566,474	4,821,973	4,652,720	5,192,421
Fund REVENUE Total: 204 - Road Fund		4,666,830	4,847,879	4,674,379	5,208,000
Fund EXPENSE Total: 204 - Road Fund		4,566,474	4,821,973	4,652,720	5,192,421
Fund Total: 204 - Road Fund		100,357	25,906	21,659	15,579

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
Fund: 205 - Public Safety					
REVENUES					
Activity: 000 - Revenues					
403	Current Property Taxes	23,323,330	24,165,000	24,161,000	24,700,000
480	Liquor License Rebates	19,368	18,000	19,500	19,000
501.01	Federal Grants Police	4,600	-	2,000	25,000
501.02	Federal Grants Fire	288,109	-	548,000	328,500
528	Other Federal Grants	-	-	1,055,500	-
573	Local Community Stabilization Share Tax	43,526	40,000	42,000	42,000
577	911 Funds	17,956	14,000	12,000	12,000
578	Act 302 Funds	11,465	12,000	9,000	9,000
626.00	Charges for Services Charges for Services	289,037	290,000	310,000	340,000
626.02	Charges for Services Labor Repayments	61,059	50,000	60,000	60,000
626.06	Charges for Services PBT Revenue	7,660	8,000	-	3,000
629	Fire Dept Plan Review & Insp Fees	-	-	-	34,000
638	EMS Transport Fees	1,092,072	1,000,000	725,000	800,000
671	Other Revenue	34,566	10,000	15,000	15,000
674.01	Donations/Fundraising Animal Welfare	1,000	-	-	-
674.03	Donations/Fundraising Police	375	-	-	-
676.02	Reimbursements O.W.I.	60,043	40,000	30,000	40,000
687	Rebates	-	230,000	285,000	170,000
692	Other Financing Source	322,452	-	-	-
693	Sale of Assets	45,646	25,000	42,000	35,000
699.03	Transfers In General Fund	8,900,000	10,600,000	9,600,000	9,625,000
Activity Total: 000 - Revenues		34,522,263	36,502,000	36,916,000	36,257,500
REVENUES Total		34,522,263	36,502,000	36,916,000	36,257,500

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
EXPENSES					
Activity: 301 - Police					
702	Salaries & Wages	6,364,915	6,373,380	6,350,000	6,577,640
709	Social Security & Medicare Taxes (FICA)	489,460	487,230	486,000	503,250
716	Retirement Plans DC	173,141	209,540	192,000	223,780
717	Retirement Plans DB	1,273,203	1,504,857	1,705,015	1,863,604
718	Life & Health Insurance	1,587,380	1,569,320	1,360,000	1,473,850
718.01	Life & Health Insurance HRA payment - actives	169,506	177,000	85,000	-
718.02	Life & Health Insurance Refund/Credits	(675,793)	-	(17,850)	-
718.04	Life & Health Insurance HSA Contributions	-	-	180,000	180,000
724	Other Fringe Benefits	3,659	3,000	3,000	3,000
725	Workers Compensation	117,448	122,020	118,000	122,860
726	Sick Pay Accrual	92,200	110,000	120,000	100,000
727	Retirement Health Savings	33,903	40,000	45,000	64,500
741	Uniforms	79,765	85,000	85,000	85,000
751	Misc. Operating Supplies	9,579	12,000	10,000	10,000
752	Office Supplies	6,017	7,500	6,000	6,000
759	Fuel	97,426	110,000	82,000	90,000
764	Range Supplies	5,253	6,000	8,500	2,000
765	Dog Food & Supplies	1,966	-	1,500	4,000
779	Equipment - R&M Supplies	9,984	6,000	7,500	10,000
791	Dues & Subscriptions	12,137	15,000	12,000	12,000
804	Legal Fees	21,331	50,000	17,000	20,000
806	Veterinarian Fees	118	1,500	1,000	2,000
807	Employment Consultation	5,442	5,000	10,000	10,000
808	Medical Services	772	1,000	1,000	1,000
810	Prisoner Care	1,016	1,000	500	1,000
850	Communications	22,202	30,000	20,000	25,000
861	Meals and Mileage Reimb	7,923	10,000	2,500	7,500
862	Repair Parts	101,877	65,000	65,000	109,000
863	Vehicle Contracted Maintenance	203,871	175,000	175,000	175,000
874	Retiree Health & Life	1,356,615	1,265,000	1,325,000	1,160,000
874.02	Retiree Health & Life HRA payment - retirees	74,131	79,000	40,000	39,000
874.04	Retiree Health & Life HSA Contributions	-	-	45,000	45,000
900	Printing & Publishing	-	3,000	1,000	1,000
911	Training and Conferences	45,931	40,000	15,000	45,000
911.02	Training and Conferences Act 302 Funds	8,986	15,000	1,000	5,000
924	Utilities	-	-	5,000	15,000
931	Equipment - Contracted R&M	21,177	12,000	12,000	15,000
933	Office Equipment - Contracted R&M	3,412	3,000	3,000	3,000
934	Building & Grounds - Contracted R&M	360	-	35,000	10,000
937	Property & Liability Insurance	302,656	300,000	315,000	315,000

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
947	Consultant Services	35,374	4,000	23,000	42,000
948	Computer Services	114,557	100,000	115,000	133,000
956	Miscellaneous Expense	22,659	15,000	10,000	10,000
977.00	Equipment Capitalize	6,762	31,000	31,000	48,500
977.01	Equipment Non - Capitalize	84,033	20,000	25,000	64,500
978	Vehicle Purchases	172,691	130,000	130,000	148,000
995.06	Transfers Out Retiree Health Care Fund	810,682	810,682	810,682	405,341
995.07	Transfers Out Pension Obligation Bond Debt - R	1,297,040	1,238,546	1,374,285	1,372,709
995.08	Transfers Out Pension Obligation Bond Debt - A	837,843	889,003	775,402	774,513
995.31	Transfers Out Central Services	1,025,681	1,595,000	1,595,000	1,695,000
Activity Total: 301 - Police		16,436,291	17,726,578	17,817,034	18,028,547
Activity: 325 - Dispatch					
702	Salaries & Wages	753,927	809,310	782,000	779,190
709	Social Security & Medicare Taxes (FICA)	57,056	61,940	60,000	59,580
716	Retirement Plans DC	43,367	49,870	43,000	52,710
717	Retirement Plans DB	88,363	103,428	118,288	129,291
718	Life & Health Insurance	282,723	278,120	225,000	243,120
718.01	Life & Health Insurance HRA payment - actives	31,869	35,000	16,000	-
718.02	Life & Health Insurance Refund/Credits	(88,537)	-	(3,150)	-
718.04	Life & Health Insurance HSA Contributions	-	-	31,500	31,500
724	Other Fringe Benefits	725	500	500	500
725	Workers Compensation	704	410	400	380
726	Sick Pay Accrual	4,114	6,000	5,000	5,000
727	Retirement Health Savings	12,116	15,000	15,000	22,500
741	Uniforms	12,230	10,000	12,000	12,000
751	Misc. Operating Supplies	450	500	2,500	750
850	Communications	2,172	3,500	1,000	2,000
874	Retiree Health & Life	76,923	77,000	70,000	90,000
874.02	Retiree Health & Life HRA payment - retirees	9,454	10,300	5,000	3,000
874.04	Retiree Health & Life HSA Contributions	-	-	9,000	9,000
911.01	Training and Conferences 911 Funds	7,077	15,000	5,000	10,000
947	Consultant Services	3,727	750	8,000	5,000
948	Computer Services	13,264	15,000	13,000	13,000
956	Miscellaneous Expense	1,541	3,000	3,000	3,000
977.00	Equipment Capitalize	-	5,000	3,000	5,000
977.01	Equipment Non - Capitalize	2,009	5,000	5,000	13,500
995.06	Transfers Out Retiree Health Care Fund	47,250	47,250	47,250	23,625
995.07	Transfers Out Pension Obligation Bond Debt - R	104,069	99,620	109,523	109,398
995.08	Transfers Out Pension Obligation Bond Debt - A	44,097	46,606	39,615	39,569
995.31	Transfers Out Central Services	90,441	205,000	205,000	200,000
Activity Total: 325 - Dispatch		1,601,129	1,903,104	1,831,426	1,862,613

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
Activity: 336 - Fire					
702	Salaries & Wages	5,898,022	5,968,200	6,100,000	6,009,900
709	Social Security & Medicare Taxes (FICA)	454,633	455,920	467,000	459,780
716	Retirement Plans DC	326,913	364,320	347,000	415,190
717	Retirement Plans DB	1,041,074	1,218,884	1,382,495	1,511,084
718	Life & Health Insurance	1,387,046	1,428,970	1,180,000	1,339,880
718.01	Life & Health Insurance HRA payment - actives	154,294	161,200	78,000	3,000
718.02	Life & Health Insurance Refund/Credits	(618,019)	-	(14,400)	-
718.04	Life & Health Insurance HSA Contributions	-	-	150,000	150,000
724	Other Fringe Benefits	3,568	2,500	5,000	5,000
725	Workers Compensation	161,010	157,860	155,000	155,640
726	Sick Pay Accrual	81,942	90,000	90,000	90,000
727	Retirement Health Savings	62,020	65,000	67,000	101,770
741	Uniforms	38,584	40,000	40,000	40,000
751	Misc. Operating Supplies	22,956	18,000	12,000	15,000
752	Office Supplies	5,116	5,000	5,000	5,000
754	Extinguisher Maintenance	2,263	4,500	4,500	4,500
759	Fuel	51,828	55,000	45,000	52,000
760	Medical Supplies	44,225	36,000	40,000	45,000
763	Tools	239	1,500	1,000	1,000
776	Grounds - R&M Supplies	124	1,500	500	500
777	Buildings - R&M Supplies	7,123	15,000	10,000	10,000
779	Equipment - R&M Supplies	16,162	32,000	16,000	16,000
791	Dues & Subscriptions	8,085	12,000	8,000	8,000
804	Legal Fees	8,057	80,000	10,000	10,000
807	Employment Consultation	16,897	25,000	18,000	25,000
808	Medical Services	8,225	15,000	7,500	10,000
824	Medical Billing Service	52,170	3,000	80,000	50,000
850	Communications	38,157	60,000	40,000	40,000
861	Meals and Mileage Reimb	2,126	7,000	2,000	3,000
862	Repair Parts	109,354	100,000	100,000	100,000
863	Vehicle Contracted Maintenance	138,982	120,000	130,000	130,000
874	Retiree Health & Life	1,299,300	1,265,000	1,275,000	1,260,000
874.02	Retiree Health & Life HRA payment - retirees	82,855	89,500	45,000	49,500
874.04	Retiree Health & Life HSA Contributions	-	-	55,500	55,500
911	Training and Conferences	22,720	30,000	25,000	20,000
919	HHW Events / Disposal Costs	-	500	-	-
924	Utilities	117,703	115,000	120,000	120,000
931	Equipment - Contracted R&M	30,446	30,000	40,000	30,000
933	Office Equipment - Contracted R&M	1,143	1,000	1,000	1,000
934	Building & Grounds - Contracted R&M	174,305	74,500	75,000	80,500
937	Property & Liability Insurance	110,479	111,000	135,000	135,000

Proposed Budget 3/31/22

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
947	Consultant Services	30,056	3,500	20,000	16,000
948	Computer Services	50,742	30,000	60,000	35,000
956	Miscellaneous Expense	7,362	25,000	7,000	7,000
977.00	Equipment Capitalize	312,908	70,500	359,000	403,000
977.01	Equipment Non - Capitalize	86,363	44,500	60,000	77,500
978	Vehicle Purchases	732,060	525,000	505,000	-
991	Principal Payments	277,074	286,244	286,244	-
992	Interest	18,655	9,485	9,485	-
995.06	Transfers Out Retiree Health Care Fund	642,068	642,068	642,068	321,034
995.07	Transfers Out Pension Obligation Bond Debt - R	1,221,193	1,166,307	1,290,395	1,288,915
995.08	Transfers Out Pension Obligation Bond Debt - A	524,460	556,938	452,658	452,139
995.31	Transfers Out Central Services	702,567	1,110,000	1,110,000	1,175,000
Activity Total: 336 - Fire		15,967,635	16,729,396	17,149,945	16,333,332
Activity:	345 - Unallocated Public Safety				
957	Prior Years' Tax Refunds/Write-offs	9,958	15,000	5,000	10,000
Activity Total: 345 - Unallocated Public Safety		9,958	15,000	5,000	10,000
EXPENSES Total		34,015,013	36,374,078	36,803,405	36,234,492
Fund REVENUE Total: 205 - Public Safety		34,522,263	36,502,000	36,916,000	36,257,500
Fund EXPENSE Total: 205 - Public Safety		34,015,013	36,374,078	36,803,405	36,234,492
Fund Total: 205 - Public Safety		507,250	127,922	112,595	23,008

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
Fund: 208 - Senior Services					
REVENUES					
Activity: 000 - Revenues					
403	Current Property Taxes	913,174	945,000	946,000	957,000
501.03	Federal Grants Other	24,819	30,000	35,000	42,000
501.04	Federal Grants Meals	26,377	25,000	20,000	30,000
528	Other Federal Grants	-	-	118,500	-
573	Local Community Stabilization Share Tax	1,705	1,500	1,600	1,600
602	Program Fees	338,109	360,000	50,000	105,000
603	Travel Fees	31,874	30,000	-	26,400
604	Meals on Wheels Fees	20,136	18,000	30,000	36,000
605	Adult Day Services	138,064	135,000	500	-
631	SMART Revenue	75,944	100,000	60,000	72,000
632	SMART Transport Fees	8,518	10,000	4,000	7,200
671	Other Revenue	5,365	3,000	3,000	3,000
674	Donations/Fundraising	26,458	20,000	10,000	12,000
687	Rebates	-	7,500	9,000	5,000
Activity Total: 000 - Revenues		1,610,543	1,685,000	1,287,600	1,297,200
REVENUES Total		1,610,543	1,685,000	1,287,600	1,297,200
EXPENSES					
Activity: 752 - Senior Services					
702	Salaries & Wages	711,317	747,130	400,000	578,610
709	Social Security & Medicare Taxes (FICA)	53,849	57,160	30,500	44,270
716	Retirement Plans DC	33,013	34,260	25,000	21,020
717	Retirement Plans DB	11,571	13,598	15,710	17,171
718	Life & Health Insurance	203,690	211,430	159,000	127,690
718.01	Life & Health Insurance HRA payment - actives	21,602	23,500	9,000	3,000
718.02	Life & Health Insurance Refund/Credits	(47,644)	-	(1,200)	-
718.04	Life & Health Insurance HSA Contributions	-	-	12,000	12,000
724	Other Fringe Benefits	264	250	250	250
725	Workers Compensation	6,088	5,050	3,500	3,350
726	Sick Pay Accrual	2,150	3,500	3,000	3,000
727	Retirement Health Savings	12,308	12,500	10,000	7,500
751	Misc. Operating Supplies	14,505	16,000	10,000	15,000
752	Office Supplies	1,419	3,000	1,000	3,000
759	Fuel	6,252	7,000	1,500	7,000
776	Grounds - R&M Supplies	425	2,000	500	2,000
777	Buildings - R&M Supplies	983	1,000	2,000	1,000
779	Equipment - R&M Supplies	1,887	2,500	2,500	2,500
791	Dues & Subscriptions	2,113	2,500	2,000	2,500
804	Legal Fees	58	1,500	1,500	1,500
808	Medical Services	425	1,000	500	1,000

Proposed Budget 3/31/22

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
812	Contracted Services	88,202	100,000	25,000	25,000
830	Bank and Advisor Fees	24,828	25,000	6,000	6,000
834	Minor Home Repair Program	19,635	25,000	35,000	35,000
835	Nutrition Program	25,164	24,000	35,000	24,000
845.02	Adult Day Services Supplies	1,150	2,000	-	-
845.03	Adult Day Services Nutrition	7,079	7,000	-	-
845.04	Adult Day Services Contracted Services	14,073	15,000	-	-
850	Communications	4,713	5,000	5,000	5,000
851	Postage	10,932	12,000	12,000	12,000
860	Transportation	34,251	50,000	20,000	35,000
861	Meals and Mileage Reimb	819	1,000	500	1,000
866	Day Trips Extended Travel	21,602	22,000	3,500	22,000
874	Retiree Health & Life	158	175	175	175
880	Community Promotion	2,672	1,500	500	1,500
900	Printing & Publishing	2,054	4,000	3,000	4,000
911	Training and Conferences	25	1,000	500	1,000
924	Utilities	78,890	75,000	55,000	75,000
931	Equipment - Contracted R&M	8,102	5,000	3,000	5,000
933	Office Equipment - Contracted R&M	1,738	2,000	500	2,000
934	Building & Grounds - Contracted R&M	137,815	160,000	60,000	148,000
937	Property & Liability Insurance	19,468	20,000	20,000	20,000
947	Consultant Services	12,278	5,500	5,500	-
948	Computer Services	32,218	20,000	20,000	20,000
956	Miscellaneous Expense	100	2,500	500	500
957	Prior Years' Tax Refunds/Write-offs	390	1,000	500	500
977.00	Equipment Capitalize	-	10,000	7,500	5,000
977.01	Equipment Non - Capitalize	5,730	15,000	18,000	5,000
978	Vehicle Purchases	-	35,000	-	-
995.07	Transfers Out Pension Obligation Bond Debt - R	7,056	6,408	6,408	6,401
995.08	Transfers Out Pension Obligation Bond Debt - A	12,347	12,817	13,399	13,384
995.31	Transfers Out Central Services	221,972	375,000	375,000	390,000
Activity Total: 752 - Senior Services		1,831,734	2,184,778	1,419,742	1,715,821
EXPENSES Total		1,831,734	2,184,778	1,419,742	1,715,821
Fund REVENUE Total: 208 - Senior Services		1,610,543	1,685,000	1,287,600	1,297,200
Fund EXPENSE Total: 208 - Senior Services		1,831,734	2,184,778	1,419,742	1,715,821
Fund Total: 208 - Senior Services		(221,191)	(499,778)	(132,142)	(418,621)

Proposed Budget 3/31/22

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
Fund: 217 - Village Police					
REVENUES					
Activity: 000 - Revenues					
403	Current Property Taxes	473,532	498,000	498,000	535,000
Activity Total: 000 - Revenues		473,532	498,000	498,000	535,000
REVENUES Total		473,532	498,000	498,000	535,000
EXPENSES					
Activity: 301 - Police					
702	Salaries & Wages	341,690	347,000	354,000	360,270
709	Social Security & Medicare Taxes (FICA)	26,151	26,540	27,000	27,560
717	Retirement Plans DB	4,208	4,533	4,621	5,050
718	Life & Health Insurance	3,718	3,500	3,800	4,120
725	Workers Compensation	6,721	6,940	7,000	6,950
726	Sick Pay Accrual	3,720	4,000	6,000	6,000
741	Uniforms	4,690	5,000	5,000	5,000
751	Misc. Operating Supplies	2,195	2,000	2,000	2,000
850	Communications	3,886	5,000	4,500	4,500
860	Transportation	35,690	15,000	15,000	15,000
874	Retiree Health & Life	356	400	400	400
924	Utilities	3,541	4,000	4,000	4,000
930	Contracted Repairs	484	7,500	7,500	1,000
937	Property & Liability Insurance	3,441	3,500	3,000	3,000
948	Computer Services	1,500	1,500	1,500	4,000
956	Miscellaneous Expense	422	1,000	1,000	1,000
977.00	Equipment Capitalize	-	-	-	19,000
977.01	Equipment Non - Capitalize	3,969	5,000	10,000	15,000
978	Vehicle Purchases	32,190	9,000	-	9,000
995.07	Transfers Out Pension Obligation Bond Debt - R	7,056	6,408	5,826	5,819
995.31	Transfers Out Central Services	35,380	40,000	40,000	35,000
Activity Total: 301 - Police		521,007	497,821	502,147	533,669
EXPENSES Total		521,007	497,821	502,147	533,669
Fund REVENUE Total: 217 - Village Police		473,532	498,000	498,000	535,000
Fund EXPENSE Total: 217 - Village Police		521,007	497,821	502,147	533,669
Fund Total: 217 - Village Police		(47,475)	179	(4,147)	1,331

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
Fund: 218 - Village Fire					
REVENUES					
Activity: 000 - Revenues					
403	Current Property Taxes	144,987	150,000	150,000	140,000
Activity Total: 000 - Revenues		144,987	150,000	150,000	140,000
REVENUES Total		144,987	150,000	150,000	140,000
EXPENSES					
Activity: 336 - Fire					
702	Salaries & Wages	63,090	64,740	64,000	66,680
709	Social Security & Medicare Taxes (FICA)	4,826	4,950	5,000	5,100
725	Workers Compensation	1,717	1,740	1,700	1,750
726	Sick Pay Accrual	(146)	500	500	500
741	Uniforms	875	750	750	750
751	Misc. Operating Supplies	1,150	2,000	1,200	1,200
777	Buildings - R&M Supplies	168	500	500	500
850	Communications	3,886	6,000	4,500	4,500
860	Transportation	3,026	3,000	5,000	3,000
924	Utilities	3,541	4,500	4,000	4,000
930	Contracted Repairs	484	8,000	6,500	5,000
937	Property & Liability Insurance	19,459	10,000	11,000	10,000
956	Miscellaneous Expense	1,641	1,500	500	1,500
977.01	Equipment Non - Capitalize	2,547	15,000	2,000	3,000
978	Vehicle Purchases	-	10,000	-	20,000
995.31	Transfers Out Central Services	16,957	15,000	15,000	10,000
Activity Total: 336 - Fire		123,220	148,180	122,150	137,480
EXPENSES Total		123,220	148,180	122,150	137,480
Fund REVENUE Total: 218 - Village Fire		144,987	150,000	150,000	140,000
Fund EXPENSE Total: 218 - Village Fire		123,220	148,180	122,150	137,480
Fund Total: 218 - Village Fire		21,767	1,820	27,850	2,520

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
Fund: 220 - Lake Improvement					
REVENUES					
Activity: 000 - Revenues					
445.01	Penalty/Interest on Taxes Island Lk	168	-	-	-
445.02	Penalty/Interest on Taxes Upper Long Lk	165	-	-	-
445.03	Penalty/Interest on Taxes Lower Long Lk	119	-	-	-
445.04	Penalty/Interest on Taxes Forest Lk	92	-	-	-
445.05	Penalty/Interest on Taxes Meadow Lk	30	-	-	-
445.06	Penalty/Interest on Taxes Wabeek Lk	28	-	-	-
445.07	Penalty/Interest on Taxes Orange Lk	19	-	-	-
445.08	Penalty/Interest on Taxes Gilbert Lake	13	-	-	-
450.01	Assessments Island Lk	63,367	63,367	63,367	63,367
450.02	Assessments Upper Long Lk	72,269	72,269	72,559	86,514
450.03	Assessments Lower Long Lk	103,223	103,223	103,223	103,223
450.04	Assessments Forest Lk	35,010	35,010	35,010	35,010
450.05	Assessments Meadow Lk	15,240	15,240	15,240	15,240
450.06	Assessments Wabeek Lk	13,500	13,500	13,500	13,500
450.07	Assessments Orange Lk	18,500	18,500	18,500	18,500
450.08	Assessments Gilbert Lk	12,400	16,350	16,350	16,350
671.04	Other Revenue Marine Patrol	3,000	3,000	3,000	3,000
676.03	Reimbursements W Blmfd Reimb Up Long Lk	45,061	40,000	40,000	48,000
Activity Total: 000 - Revenues		382,203	380,459	380,749	402,704
REVENUES Total		382,203	380,459	380,749	402,704
EXPENSES					
Activity: 0285 - Island Lake					
831	Contracted Services-Lakes	59,115	77,136	77,136	77,136
Activity Total: 0285 - Island Lake		59,115	77,136	77,136	77,136
Activity: 0288 - Upper Long Lake					
831	Contracted Services-Lakes	103,516	108,726	108,726	150,512
838	Marine Patrol	1,008	1,500	1,500	1,500
Activity Total: 0288 - Upper Long Lake		104,524	110,226	110,226	152,012
Activity: 0301 - Lower Long Lake					
831	Contracted Services-Lakes	96,923	98,855	98,855	103,555
Activity Total: 0301 - Lower Long Lake		96,923	98,855	98,855	103,555
Activity: 0302 - Forest Lake					
831	Contracted Services-Lakes	36,006	39,300	39,300	39,300
Activity Total: 0302 - Forest Lake		36,006	39,300	39,300	39,300
Activity: 0309 - Meadow Lake					
831	Contracted Services-Lakes	18,143	19,400	19,400	19,400
Activity Total: 0309 - Meadow Lake		18,143	19,400	19,400	19,400

Proposed Budget 3/31/22

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
Activity: 0332 - Wabeek Lake					
831	Contracted Services-Lakes	7,956	25,620	25,620	25,620
Activity Total: 0332 - Wabeek Lake		7,956	25,620	25,620	25,620
Activity: 0395 - Orange Lake					
831	Contracted Services-Lakes	15,807	19,304	19,304	19,304
Activity Total: 0395 - Orange Lake		15,807	19,304	19,304	19,304
Activity: 0403 - Gilbert Lake					
831	Contracted Services-Lakes	17,635	17,750	17,750	17,750
Activity Total: 0403 - Gilbert Lake		17,635	17,750	17,750	17,750
EXPENSES Total		356,109	407,591	407,591	454,077
Fund REVENUE Total: 220 - Lake Improvement		382,203	380,459	380,749	402,704
Fund EXPENSE Total: 220 - Lake Improvement		356,109	407,591	407,591	454,077
Fund Total: 220 - Lake Improvement		26,094	(27,132)	(26,842)	(51,373)

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
Fund: 249 - Building Inspection					
REVENUES					
Activity: 000 - Revenues					
626.02	Charges for Services Labor Repayments	22	-	-	-
627.00	Bldg Dept Fees Permits	1,355,735	1,400,000	1,250,000	1,720,000
627.05	Bldg Dept Fees Plan Review	210,359	210,000	130,000	170,000
627.06	Bldg Dept Fees Reg/Admin	27,160	25,000	20,000	20,000
627.09	Bldg Dept Fees Sylvan Lake Permits	44,022	40,000	30,000	40,000
627.10	Bldg Dept Fees Sylvan Lake Plan Review	10,805	6,000	2,500	7,000
627.11	Bldg Dept Fees Sylvan Lake Reg/Admin	2,005	1,500	1,500	1,500
687	Rebates	-	10,000	10,000	8,000
693	Sale of Assets	-	-	5,000	-
Activity Total: 000 - Revenues		1,650,109	1,692,500	1,449,000	1,966,500
REVENUES Total		1,650,109	1,692,500	1,449,000	1,966,500
EXPENSES					
Activity: 371 - Building Inspection					
702	Salaries & Wages	760,170	804,430	794,000	836,300
709	Social Security & Medicare Taxes (FICA)	58,017	61,530	60,500	63,980
716	Retirement Plans DC	51,295	59,640	56,000	65,740
717	Retirement Plans DB	71,883	83,649	93,337	102,018
718	Life & Health Insurance	213,176	257,720	196,000	216,130
718.01	Life & Health Insurance HRA payment - actives	25,850	25,000	13,000	-
718.02	Life & Health Insurance Refund/Credits	(69,844)	-	(2,250)	-
718.04	Life & Health Insurance HSA Contributions	-	-	22,500	22,500
724	Other Fringe Benefits	466	250	650	500
725	Workers Compensation	3,141	3,060	3,200	3,120
726	Sick Pay Accrual	9,092	10,000	10,000	10,000
727	Retirement Health Savings	14,327	16,250	25,000	29,250
751	Misc. Operating Supplies	1,522	2,500	4,000	2,500
752	Office Supplies	1,909	3,500	2,000	2,000
759	Fuel	9,422	12,000	6,500	8,000
791	Dues & Subscriptions	1,685	2,500	2,000	2,000
804	Legal Fees	867	3,000	-	1,000
812	Contracted Services	19,600	-	-	-
850	Communications	3,707	3,500	4,000	4,000
861	Meals and Mileage Reimb	460	1,000	1,000	1,000
862	Repair Parts	6,716	4,000	4,000	5,000
863	Vehicle Contracted Maintenance	8,141	15,000	5,000	10,000
874	Retiree Health & Life	79,349	82,000	87,000	79,000
874.02	Retiree Health & Life HRA payment - retirees	1,782	3,000	2,000	-
874.04	Retiree Health & Life HSA Contributions	-	-	4,500	4,500
900	Printing & Publishing	2,712	2,000	4,000	4,000

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Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
911	Training and Conferences	3,090	2,000	500	2,000
933	Office Equipment - Contracted R&M	4,995	4,000	5,000	5,000
934	Building & Grounds - Contracted R&M	-	3,000	10,000	3,000
937	Property & Liability Insurance	17,029	18,000	19,000	20,000
940	Rent and Leases	75,000	75,000	75,000	75,000
947	Consultant Services	12,551	7,000	6,000	3,000
948	Computer Services	36,562	25,000	30,000	30,000
956	Miscellaneous Expense	-	1,000	1,000	1,000
977.00	Equipment Capitalize	-	4,000	2,500	2,500
977.01	Equipment Non - Capitalize	5,933	7,500	18,000	7,500
978	Vehicle Purchases	-	35,000	-	-
995.07	Transfers Out Pension Obligation Bond Debt - R	73,495	69,326	87,968	87,867
995.08	Transfers Out Pension Obligation Bond Debt - A	47,037	48,936	29,711	29,677
995.31	Transfers Out Central Services	190,710	250,000	250,000	200,000
Activity Total: 371 - Building Inspection		1,741,846	2,005,291	1,932,616	1,939,082
EXPENSES Total		1,741,846	2,005,291	1,932,616	1,939,082
Fund REVENUE Total: 249 - Building Inspection		1,650,109	1,692,500	1,449,000	1,966,500
Fund EXPENSE Total: 249 - Building Inspection		1,741,846	2,005,291	1,932,616	1,939,082
Fund Total: 249 - Building Inspection		(91,737)	(312,791)	(483,616)	27,418

Proposed Budget 3/31/22

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
Fund: 262 - Federal Forfeitures					
REVENUES					
Activity: 000 - Revenues					
501.01	Federal Grants Police	119,106	-	-	-
Activity Total: 000 - Revenues		119,106	-	-	-
REVENUES Total		119,106	-	-	-
EXPENSES					
Activity: 301 - Police					
911	Training and Conferences	-	10,000	-	10,000
977.00	Equipment Capitalize	-	53,000	53,000	40,000
977.01	Equipment Non - Capitalize	9,202	10,000	10,000	50,000
978	Vehicle Purchases	42,946	-	-	-
Activity Total: 301 - Police		52,148	73,000	63,000	100,000
EXPENSES Total		52,148	73,000	63,000	100,000
Fund REVENUE Total: 262 - Federal Forfeitures		119,106	-	-	-
Fund EXPENSE Total: 262 - Federal Forfeitures		52,148	73,000	63,000	100,000
Fund Total: 262 - Federal Forfeitures		66,958	(73,000)	(63,000)	(100,000)

Proposed Budget 3/31/22

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
Fund: 265 - Drug Law Enforcement					
REVENUES					
Activity: 000 - Revenues					
655	Forfeitures	41,247	30,000	32,000	30,000
671	Other Revenue	-	-	26,800	-
Activity Total: 000 - Revenues		41,247	30,000	58,800	30,000
REVENUES Total		41,247	30,000	58,800	30,000
EXPENSES					
Activity: 346 - Drug Enforcement					
765	Dog Food & Supplies	13,357	5,000	7,500	10,000
911	Training and Conferences	-	5,000	7,500	10,000
956	Miscellaneous Expense	14,424	5,000	2,500	10,000
977.00	Equipment Capitalize	-	10,000	-	35,000
977.01	Equipment Non - Capitalize	51,293	75,000	80,000	35,000
Activity Total: 346 - Drug Enforcement		79,074	100,000	97,500	100,000
EXPENSES Total		79,074	100,000	97,500	100,000
Fund REVENUE Total: 265 - Drug Law Enforcement		41,247	30,000	58,800	30,000
Fund EXPENSE Total: 265 - Drug Law Enforcement		79,074	100,000	97,500	100,000
Fund Total: 265 - Drug Law Enforcement		(37,827)	(70,000)	(38,700)	(70,000)

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
Fund: 296 - Safety Path					
REVENUES					
Activity: 000 - Revenues					
403	Current Property Taxes	1,812,312	1,875,000	1,877,000	1,938,000
573	Local Community Stabilization Share Tax	3,382	3,000	3,200	3,200
671	Other Revenue	-	-	49,000	-
Activity Total: 000 - Revenues		1,815,695	1,878,000	1,929,200	1,941,200
REVENUES Total		1,815,695	1,878,000	1,929,200	1,941,200
EXPENSES					
Activity: 444 - Safety Paths					
702	Salaries & Wages	36,246	36,520	39,000	37,550
709	Social Security & Medicare Taxes (FICA)	2,716	2,790	3,000	2,870
716	Retirement Plans DC	3,546	3,650	3,650	3,720
717	Retirement Plans DB	4,909	6,593	-	-
718	Life & Health Insurance	6,902	12,450	5,000	12,590
718.01	Life & Health Insurance HRA payment - actives	1,358	1,500	750	-
718.04	Life & Health Insurance HSA Contributions	-	-	-	3,000
725	Workers Compensation	-	200	-	200
726	Sick Pay Accrual	31	1,000	1,000	1,000
727	Retirement Health Savings	1,250	1,250	2,050	2,250
775	Repair & Maintenance Supplies	179	2,500	1,000	1,000
930	Contracted Repairs	57,859	2,500,000	875,000	2,200,000
932	System - Contracted R&M	87,757	233,000	110,000	693,000
946	Engineering	338,094	600,000	425,000	836,000
956	Miscellaneous Expense	2,424	1,500	2,000	2,000
957	Prior Years' Tax Refunds/Write-offs	774	1,500	1,000	1,000
977.01	Equipment Non - Capitalize	-	-	500	-
995.08	Transfers Out Pension Obligation Bond Debt - A	8,231	9,321	-	-
995.31	Transfers Out Central Services	44,499	45,000	45,000	35,000
Activity Total: 444 - Safety Paths		596,773	3,458,774	1,513,950	3,831,180
EXPENSES Total		596,773	3,458,774	1,513,950	3,831,180
Fund REVENUE Total: 296 - Safety Path		1,815,695	1,878,000	1,929,200	1,941,200
Fund EXPENSE Total: 296 - Safety Path		596,773	3,458,774	1,513,950	3,831,180
Fund Total: 296 - Safety Path		1,218,922	(1,580,774)	415,250	(1,889,980)

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
Fund: 298 - Cable Studio					
REVENUES					
Activity: 000 - Revenues					
477	Franchise Fees	100,537	100,000	100,000	-
484.01	Cable Fees PEG	415,258	400,000	400,000	400,000
484.02	Cable Fees PEG Blmflld Hills	39,754	52,000	52,000	52,000
485	BACB	219,100	216,400	216,400	216,400
626.07	Charges for Services Cable	46,195	50,000	15,000	25,000
671	Other Revenue	675	1,000	1,000	1,000
687	Rebates	-	5,000	6,000	4,000
693	Sale of Assets	3,337	-	-	-
Activity Total: 000 - Revenues		824,857	824,400	790,400	698,400
REVENUES Total		824,857	824,400	790,400	698,400
EXPENSES					
Activity: 849 - Cable					
702	Salaries & Wages	431,057	430,460	320,000	308,220
709	Social Security & Medicare Taxes (FICA)	32,568	32,930	24,500	23,590
716	Retirement Plans DC	15,060	15,510	12,000	9,550
717	Retirement Plans DB	36,117	43,679	50,365	55,050
718	Life & Health Insurance	114,608	116,770	92,000	79,580
718.01	Life & Health Insurance HRA payment - actives	11,166	13,200	4,500	3,000
718.02	Life & Health Insurance Refund/Credits	(28,249)	-	(600)	-
718.04	Life & Health Insurance HSA Contributions	-	-	6,000	3,000
724	Other Fringe Benefits	490	250	250	250
725	Workers Compensation	5,745	4,680	4,000	2,000
726	Sick Pay Accrual	(833)	3,000	10,000	3,000
727	Retirement Health Savings	5,000	5,000	6,000	3,000
751	Misc. Operating Supplies	1,107	1,500	1,000	1,000
752	Office Supplies	1,520	1,500	1,000	1,000
759	Fuel	429	500	500	500
777	Buildings - R&M Supplies	11	-	-	-
779	Equipment - R&M Supplies	190	-	-	-
791	Dues & Subscriptions	7,273	4,500	4,500	4,500
802	Audit/Accounting Fees	6,000	6,000	6,000	6,000
804	Legal Fees	11,800	50,000	-	-
812	Contracted Services	-	1,000	-	-
850	Communications	2,880	2,000	3,000	3,000
861	Meals and Mileage Reimb	2,116	2,500	1,000	1,000
862	Repair Parts	613	1,000	1,000	1,000
863	Vehicle Contracted Maintenance	1,190	2,000	1,000	1,000
874	Retiree Health & Life	11,239	10,000	20,000	34,000
874.02	Retiree Health & Life HRA payment - retirees	-	-	750	-

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Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
874.04	Retiree Health & Life HSA Contributions	-	-	3,000	3,000
880	Community Promotion	63,920	75,000	30,000	30,000
886	Cable Misc	13,333	13,333	13,333	13,333
919	HHW Events / Disposal Costs	85,958	130,000	108,000	-
924	Utilities	14,940	17,000	16,000	17,000
931	Equipment - Contracted R&M	28	-	-	-
933	Office Equipment - Contracted R&M	356	500	500	500
934	Building & Grounds - Contracted R&M	44,417	35,000	25,000	25,000
937	Property & Liability Insurance	6,297	6,500	6,500	7,000
940	Rent and Leases	115,000	115,000	115,000	115,000
947	Consultant Services	10,593	14,000	25,000	5,000
948	Computer Services	13,504	18,000	15,000	15,000
956	Miscellaneous Expense	0	1,000	3,000	3,000
977.00	Equipment Capitalize	24,788	27,000	25,000	25,000
977.01	Equipment Non - Capitalize	5,484	5,000	6,000	5,000
995.07	Transfers Out Pension Obligation Bond Debt - R	25,870	25,633	25,051	25,022
995.08	Transfers Out Pension Obligation Bond Debt - A	34,690	36,119	38,450	38,406
995.31	Transfers Out Central Services	-	110,000	110,000	100,000
Activity Total: 849 - Cable		1,128,276	1,377,064	1,133,599	970,501
EXPENSES Total		1,128,276	1,377,064	1,133,599	970,501
Fund REVENUE	Total: 298 - Cable Studio	824,857	824,400	790,400	698,400
Fund EXPENSE	Total: 298 - Cable Studio	1,128,276	1,377,064	1,133,599	970,501
Fund Total: 298 - Cable Studio		(303,419)	(552,664)	(343,199)	(272,101)

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Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
Fund: 301 - Campus Construction Debt					
REVENUES					
Activity: 000 - Revenues					
403	Current Property Taxes	2,079,974	2,016,000	2,017,000	1,704,000
573	Local Community Stabilization Share Tax	3,924	3,000	3,700	3,700
Activity Total: 000 - Revenues		2,083,898	2,019,000	2,020,700	1,707,700
REVENUES Total		2,083,898	2,019,000	2,020,700	1,707,700
EXPENSES					
Activity: 906 - Debt Service					
957	Prior Years' Tax Refunds/Write-offs	898	1,000	1,000	1,000
991	Principal Payments	1,180,000	1,205,000	1,205,000	950,000
992	Interest	869,250	809,625	809,625	755,750
993	Paying Agent Fees	500	500	500	500
Activity Total: 906 - Debt Service		2,050,648	2,016,125	2,016,125	1,707,250
EXPENSES Total		2,050,648	2,016,125	2,016,125	1,707,250
Fund REVENUE	Total: 301 - Campus Construction Debt	2,083,898	2,019,000	2,020,700	1,707,700
Fund EXPENSE	Total: 301 - Campus Construction Debt	2,050,648	2,016,125	2,016,125	1,707,250
Fund Total: 301 - Campus Construction Debt		33,250	2,875	4,575	450

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
Fund: 351 - Pension Obligation Bond Debt					
REVENUES					
Activity: 000 - Revenues					
671	Other Revenue	213,429	215,551	219,629	219,378
692.01	Other Financing Source Debt	49,995,000	-	-	-
699.02	Transfers In Cable	60,560	61,753	63,500	63,427
699.03	Transfers In General Fund	789,630	775,984	768,411	768,030
699.04	Transfers In Road Fund	298,684	297,111	280,217	279,895
699.05	Transfers In Public Safety Fund	4,028,702	3,997,019	4,041,877	4,037,243
699.06	Transfers In Senior Services Fund	19,403	19,225	19,807	19,785
699.07	Transfers In Village Police	7,056	6,408	5,826	5,819
699.08	Transfers In Building Inspection Fund	120,532	118,262	117,679	117,544
699.09	Transfers In Safety Path Fund	8,231	9,321	-	-
699.11	Transfers In Water & Sewer Fund	333,373	325,075	308,763	308,409
Activity Total: 000 - Revenues		55,874,600	5,825,709	5,825,709	5,819,530
REVENUES Total		55,874,600	5,825,709	5,825,709	5,819,530
EXPENSES					
Activity: 906 - Debt Service					
991	Principal Payments	3,470,000	4,130,000	4,130,000	4,435,000
992	Interest	2,409,600	1,695,709	1,695,709	1,384,030
993	Paying Agent Fees	250	250	750	750
997.01	Other Financing Use Refunding	49,660,068	-	-	-
997.02	Other Financing Use Interest/Issuance costs	329,683	-	-	-
Activity Total: 906 - Debt Service		55,869,600	5,825,959	5,826,459	5,819,780
EXPENSES Total		55,869,600	5,825,959	5,826,459	5,819,780
Fund REVENUE	Total: 351 - Pension Obligation Bond Debt	55,874,600	5,825,709	5,825,709	5,819,530
Fund EXPENSE	Total: 351 - Pension Obligation Bond Debt	55,869,600	5,825,959	5,826,459	5,819,780
Fund Total: 351 - Pension Obligation Bond Debt		5,000	(250)	(750)	(250)

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
Fund: 371 - Library Debt					
REVENUES					
Activity: 000 - Revenues					
403	Current Property Taxes	1,726,847	1,710,000	1,718,000	1,706,000
573	Local Community Stabilization Share Tax	3,342	3,000	3,000	3,000
Activity Total: 000 - Revenues		1,730,189	1,713,000	1,721,000	1,709,000
REVENUES Total		1,730,189	1,713,000	1,721,000	1,709,000
EXPENSES					
Activity: 906 - Debt Service					
957	Prior Years' Tax Refunds/Write-offs	769	1,000	1,000	1,000
991	Principal Payments	1,485,000	1,530,000	1,530,000	1,560,000
992	Interest	208,150	178,000	178,000	147,100
993	Paying Agent Fees	300	300	300	300
Activity Total: 906 - Debt Service		1,694,219	1,709,300	1,709,300	1,708,400
EXPENSES Total		1,694,219	1,709,300	1,709,300	1,708,400
Fund REVENUE Total: 371 - Library Debt		1,730,189	1,713,000	1,721,000	1,709,000
Fund EXPENSE Total: 371 - Library Debt		1,694,219	1,709,300	1,709,300	1,708,400
Fund Total: 371 - Library Debt		35,970	3,700	11,700	600

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Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
Fund: 852 - Special Assessment Debt					
REVENUES					
Activity: 000 - Revenues					
450	Assessments	939,435	700,000	750,000	750,000
665	Interest Earnings	239,841	200,000	235,000	225,000
Activity Total: 000 - Revenues		1,179,276	900,000	985,000	975,000
		REVENUES Total	1,179,276	985,000	975,000
EXPENSES					
Activity: 906 - Debt Service					
991	Principal Payments	655,000	685,000	740,000	765,000
992	Interest	201,812	196,674	205,543	201,199
993	Paying Agent Fees	2,750	3,500	3,250	3,250
Activity Total: 906 - Debt Service		859,562	885,174	948,793	969,449
		EXPENSES Total	859,562	885,174	969,449
Fund REVENUE	Total: 852 - Special Assessment Debt	1,179,276	900,000	985,000	975,000
Fund EXPENSE	Total: 852 - Special Assessment Debt	859,562	885,174	948,793	969,449
Fund Total: 852 - Special Assessment Debt		319,714	14,826	36,207	5,551

Account Number	Account Description	2020 Actual Amount	2021 Amended Budget	2021 Estimated Amount	2022 2nd Draft Budget
Fund: 870 - Drain-At-Large					
REVENUES					
Activity: 000 - Revenues					
403	Current Property Taxes	392,383	395,000	409,000	402,000
573	Local Community Stabilization Share Tax	799	1,000	700	700
671	Other Revenue	1,887	-	-	-
Activity Total: 000 - Revenues		395,069	396,000	409,700	402,700
REVENUES Total		395,069	396,000	409,700	402,700
EXPENSES					
Activity: 906 - Debt Service					
957	Prior Years' Tax Refunds/Write-offs	213	1,000	500	500
991	Principal Payments	299,173	309,921	309,921	324,507
992	Interest	64,958	81,496	81,496	74,347
993	Paying Agent Fees	552	750	550	550
Activity Total: 906 - Debt Service		364,895	393,167	392,467	399,904
EXPENSES Total		364,895	393,167	392,467	399,904
Fund REVENUE Total: 870 - Drain-At-Large		395,069	396,000	409,700	402,700
Fund EXPENSE Total: 870 - Drain-At-Large		364,895	393,167	392,467	399,904
Fund Total: 870 - Drain-At-Large		30,174	2,833	17,233	2,796