

## **Cross Village Township 2022-2023 Budget Overview**

This is an informational document regarding the upcoming-year budget, and does not replace or amend the budget.

The township fiscal year runs from April 1-March 31. So the 2022-2023 budget covers the period from April 1, 2022 through March 31, 2023.

In this summary: “this budget,” refers to the 2022-2023 budget;

“Last year” or “the current budget” refers to the 2021-2022 budget;

The 2020-2021 budget will be referred to as such.

### **Summary of the summary (aka: TL;DR):**

Overall spending in the general fund is \$107,954, while revenues are \$134,900. Of that revenue, \$15,100 is federal COVID relief money which isn't expected to continue beyond this budget.

Spending is down from last year, when we had a few unforeseen expenses (purchasing property for the downtown drainage, and community cleanup), but is also slightly down from 2020-2021, due to less expenses on dust control, less on cemetery costs, and the savings of \$4,000 as we no longer pay the Sheriff for extra patrols.

The road fund shows a large amount of money because we have carried over our funding for multiple years. This money will be used on the downtown drainage/road work.

### **A little more detail**

The budget usually varies somewhat from year-to-year, depending on costs of utilities, contracting costs, and costs of any major projects undertaken in a give year or series of years.

The Cross Village Township budget for 2022-2023 is less than the current budget, which was higher than 2020-2021, due to several factors that will be covered in this document.

### **On revenue:**

Our millage revenues increased slightly, as they do most years. In 2019-2020 one mil of taxes generated \$53,500, in 2021-2022 one mill generated \$53,700, and for 2022-2023 that same one mil will generate \$54,600.

For this budget general taxes, including 54,600 property taxes, 800 penalties/interest, 17,000 Administration fee, 2,200 summer administration fee, and 13,500 for the additional .25 mil we collect for the debt service for purchasing the cross lot, comes to a

total of 88,100. This is up from 79,750 in 2021-2022, which is down from 84,775 in 2020-2021.

State revenues, mostly our share of sales taxes, will be 26,900 for this budget, up a little from 26,343 in 2021-2022 and up substantially from 21,900 in 2020-2021.

The remaining revenues add up to a total of 19,900 for 2022-2023, slightly down from 20,100 in 2021-2022, and up from 2020-2021, when it was 18,850. All three of these are misleading numbers because the reasons they are this high are only temporary. In 2020-2021 there was 14,000 as revenue for a generator purchase, and in 2021-2022 and 2022-2023 this category includes ARPA funds of 15,100 from the federal government, which aren't expected to continue beyond this year. So the amount of this category, when you remove the amounts that are temporary, is about \$5,000, which is what we can expect in future years.

This brings a total of general revenues of 134,900 for 2022-2023, which is up from last year (126,193), and up from the year before (125,525).

On the road fund revenues, we have 1 mil of taxes, which generates 54,600 for the coming year, up from 53,750 last year, and 53,500 the year before. The road allocation revenues are 16,952, up from 15,491 in 2021-2022. In addition to the revenues, we have carryover funds of 251,178 in tax revenue and 50,341 in allocation funds. These funds were allowed by the county road commission to be carried over so they could be used on the downtown repaving/drainage work that will be done in spring of 2022. The revenues and carryover gives us a total of 372,019, most of which will be spent on the downtown project this spring.

So the total between the road fund and general equals 507,971.

#### **On spending, by cost center:**

Our **general township expenses** (trustee wages, insurance, dues, etc) are projected be 13,944 in 2022-2023, which is down from previous years mostly because of reduced contract and professional services and reduced dues expenses.

For the **Supervisor** Cost center we have budgeted 8,005 for 2022-2023, down from the 8,505 budgeted for 2021-2022, due to the reduced cost of phones, but up from the actual amount we spent (7,405), because we had no phone expenses and no cost for supplies. Wages for supervisor, as well as for all other board members, have not changed from last year.

Our **accounting** costs for 2022-2023 are projected to be 5,000. This is up from 2021-2022, when the actual cost was 2,550, In the 2020-2021 budget the accounting cost was 4,000. This fluctuation is normal, because we have a biennial audit by the accountant, Since the 2020-2021 and 2022-2023 budgets are years in which we have the audit, the cost is higher. In the off years 2021-2022, 2023-2024, the accounting costs are less.

The **Clerk/Deputy Clerk** cost center is 8,205 for 2022-2023, down from the 8,705 that was budgeted for 2021-2022, but up from the actual amount spent (8,005). This is about the same as the amount spent in 2020-2021 (8,023).

The Board of Review cost is 750 for 2022-2023, down from the 850 budgeted for 2021-2022 but up from the actual expense of 650. This difference is mainly due to a 100 "miscellaneous" category for Board of Review which usually doesn't get spent.

**Treasurer/Deputy Treasurer** is 10,105, which is down from 2021-2022s budgeted amount of 10,405, but is up from the actual amount spent (9,705), and the amount spent in 2020-2021 (9,505).

The **assessor** cost for 2022-2023 is 15,145, which is exactly the same as we budgeted for (and spent) in 2021-2022, and is down from the 2020-2021 amount of 15,575, due to a reduced cost for supplies.

In 2020-2021 we spent 3,412 on **elections**, in 2021-2022 we budgeted 750 and spent 1,150 due to more wages and supplies expenses. As this is an election year, we have budgeted 2,000 for 2022-2023.

The **CVCC/HALL** (Community Center), we have budgeted 9,600 for 2022-2023, which is down from the 13,500 we budgeted in 2021-2022, but is up from the 6,340 spent in 2020-2021. The reasons for these varied amounts are contracted professional services (they vary from year to year; in 2020-2021 we spent 2,050 on them, in 2021-2022 we budgeted 4,000 but spent 1,200, and in 2022-2023 we budgeted 4,000), and the phone/internet charges. We have budgeted 2100 for phone/internet, while last year we spent 2,000, while we had budgeted 6,000 due to an apparent expense for Internet services that was not accurate.

**Attorney** expenses can vary from year to year, and for 2022-2023 we have budgeted 2,000 for attorney costs. In 2021-2022 we spent 4,400 for attorney costs (there was consultation on the breaking and entering in the community center, work the attorney did on the purchase of land by the township, and money paid to other attorneys involved in the ongoing Tribal litigation).

The **Cemetery** cost center has a budget in 2022-2023 of 1,100. In 2021-2022 we spent 1,050, while in 2020-2021 we spent 4,325. Costs for the cemetery vary depending on whether we do a spring and/or fall cleanup, and if and how often we have mowing done.

While the fire department (a cooperative department that spans three townships) has their own budget and revenue sources to provide for the equipment, training, etc, for the fire department, it is the responsibility of each township to maintain their respective fire hall and grounds. So our **Fire Hall** cost center covers utilities, repairs, and contracted professional services (lawn mowing, snow removal, and such). Our budget for the fire hall is 3,100 for 2022-2023, which is down from the 3,650 budgeted in 2021-2022, but slightly up from the amount actually spent in 2021-2022 (2,900). It is also down from the 2020-2021 amount of 4,000.

**Highways and Streets**, in our general budget, covers dust control on our unpaved roads. In 2021-2022 we spent 3,600, although we had budgeted 7,500. For 2022-2023 we have budgeted 4,000.

Our **street lights** expenses were budgeted at 2,300 for 2021-2022, but we spent 2,000 in this year. Our budget for 2022-2023 is 2,300.

Our **Park** cost center is budgeted for 6,150 for 2022-2023. We had budgeted 6,350 in 2021-2022, but actually spent 13,200. The extra cost was mostly the cost of the township cleanup from spring of 2021.

The **Town Hall** is budgeted at 1,300 for 2022-2023. We budgeted 2,100 in 2021-2022, but spent 800 that year. Our budget for 2020-2021 was 1,080.

The **Cross** expense is budgeted at 15,250 for 2022-2023. The major cost in this area is debt service (paying for the property). That comes to 14,300 per year. The other cost is contract professional services (lawn mowing) which was higher than budgeted this year (1800 actual cost vs 950 budgeted cost) because of a combination of brush removal on the bluff and more mowing than we had anticipated.

Our **capital outlay** is budgeted for 0.00 in 2022-2023, the same as it was in 2020-2021. In 2021-2022 we purchased a piece of property that will be used initially as a spot for underground drainage of runoff water from the downtown area, and in the future could be developed by the township for other uses (perhaps a parking area for the downtown, bathrooms, a welcome center). The total cost of this property, including closing costs, attorney's fees, etc, was 35,000.

So our **total expenditures** in 2022-2023 are budgeted at 107,954, which is down from the 111,402.50 the township spent in 2020-2021, and down from our 2021-2022 budgeted amount of 114,465, but up from the actual expenditures of 2021-2022 (146,607).