



2023

Operating Budget

Public Hearing: November 14, 2022

Adopted: December 12, 2022

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03

INTRODUCTION

On behalf of the Township Board, we'd like to present to you the 2023 operating budget for Texas Charter Township. The Township Board is committed to demonstrating fiscal responsibility in all actions; from every contract signed to every dollar invested, our mission is to provide the best possible value to our residents while continuing to save in a responsible manner so we can achieve our long-term goals.

This budget reflects the revenue and expenditures anticipated for all Township funds in 2023. As you will see, the 2023 budget operates on a surplus basis with a considerable amount of money set aside for long-term initiatives as part of our Capital Improvement Plan. In 2023, we anticipate a total General Fund Revenue of \$3,452,062.06 and a total General Fund Expense of \$3,441,004.06, with a total General Fund Net Balance of \$11,058.00.

Between 2010 and 2020, Texas Township's population increased by 20.37%. As such, the Township is now entitled to receive a larger portion of state revenue sharing. In 2021, the township received \$1.43M in revenue sharing; in 2023, we are projected to receive \$1.82M. Additionally, we anticipate an increase in Building Fund (249) revenue as the Township considers realignment of permit fees with current market trends. Expenditures in FY23 are expected to increase to allocate funding for bond debt payments for the new Township Hall. However, annual payments will largely be funded by the increase in revenue sharing and will not have an adverse impact on taxes. The Township is also planning to continue newer initiatives such as curbside bulk item collection, winter snow removal at parks, and community events programming.

The budget operates on a 12-month cycle beginning on January 1st and ending on December 31st. Detailed on the following pages are brief overviews for each fund describing how revenues are generated, what the expenditures in each fund are used for, what anticipated changes are coming in 2023, and where growth opportunities exist. We hope that residents, businesses, and all interested parties find this information to be helpful and encouraging as we continue to provide exceptional service to our constituents.

- Brooke Hovenkamp, Deputy Superintendent
- Trish Roberts, Treasurer
- Emily Beutel, Clerk

WHERE YOUR TAX DOLLARS GO

04

In the State of Michigan, cities and townships serve as the tax collection authority. We collect and distribute tax revenue to a variety of entities including the State of Michigan, Kalamazoo County, School Districts, Libraries, and more. Here is a snapshot of where your tax dollars go.

2020 Personal Tax Breakdown Example

Figures vary based on school district and applicable special assessment districts.

Breakdown Example Criteria:

- Assessed Value: \$140,000
- Principal Residence Exemption (PRE): 100%
- School District: Portage Schools

Allocation of Tax Dollars

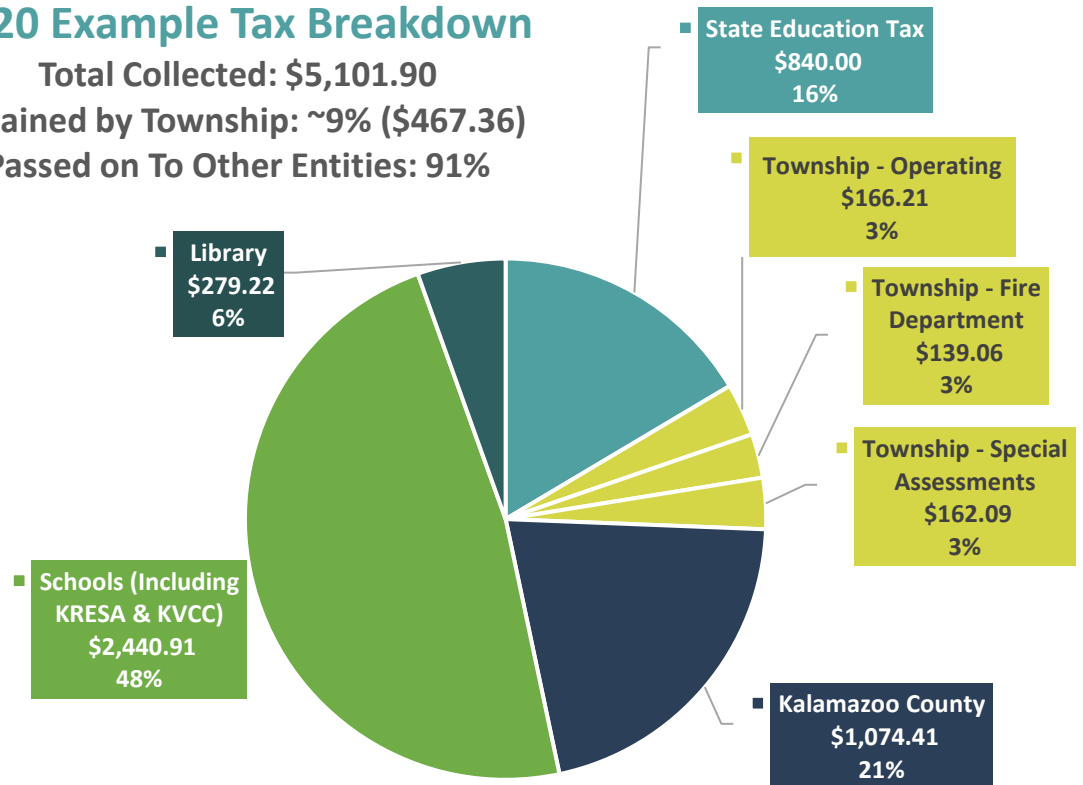
- **Township Operations – 9%**
 - Township Operating (3%)
 - Township Fire Department (3%)
 - Special Assessments (Road Maintenance & Street Lighting) 3%
- **Schools (Including KRESA & KVCC) – 48%**
- **Kalamazoo County – 21%**
- **State Education Tax – 15%**
- **Library – 6%**

2020 Example Tax Breakdown

Total Collected: \$5,101.90

Retained by Township: ~9% (\$467.36)

Passed on To Other Entities: 91%



04 GENERAL FUND

GENERAL FUND REVENUES

GENERAL FUND EXPENDITURES & FUND BALANCE


GENERAL FUND DEPARTMENTAL EXPENSES

- General (000)
- Trustees (101)
- Supervisor (171)
- Superintendent (172)
- Clerk (215)
- Treasurer (253)
- Assessing (209)
- Elections (191)
- Board of Review (247)
- Computer (259)
- Township Office (260)
- Township Hall (265)
- Cemetery (276)
- Fire Department (336)
- Public Safety (337)
- Public Works (440)
- Compactor/Recycling (526)
- Recreation & Culture (691)
- Community & Economic Development (805)
- Farmers' Market (806)
- Capital Outlay (970)
- Contingencies (999)

FY23 Major Projects/Initiatives

In 2023, the Township Board is making investments into the following projects.

(SP): Denotes alignment with Strategic Plan objective or initiative

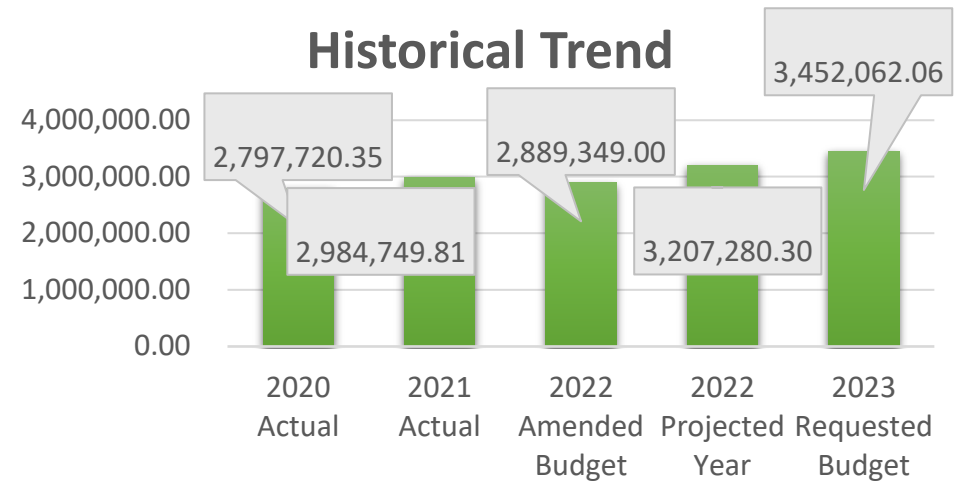
- Park Development 
 - Construction of the Maple Hill Splash Pad (SP) (continued from FY22)
 - 6th Street Park Restrooms (SP)
- Infrastructure
 - New Township Hall Construction (SP)
- Community Connections
 - Concert in the Corners programming (SP)
- Flood Mitigation
 - Long-Term Flood Mitigation
- Services
 - Curbside Bulk Item Collection Program

GENERAL FUND

REVENUES

In FY 2023, Texas Township will see an increase in the general fund revenues. An increase in state shared revenue, a result of the Township's growth in the 2020 census, is a significant factor in the revenue increase (approx. \$400K). Additionally, the township plans to open the sport fields at 6th Street Park, which will generate additional rental income.

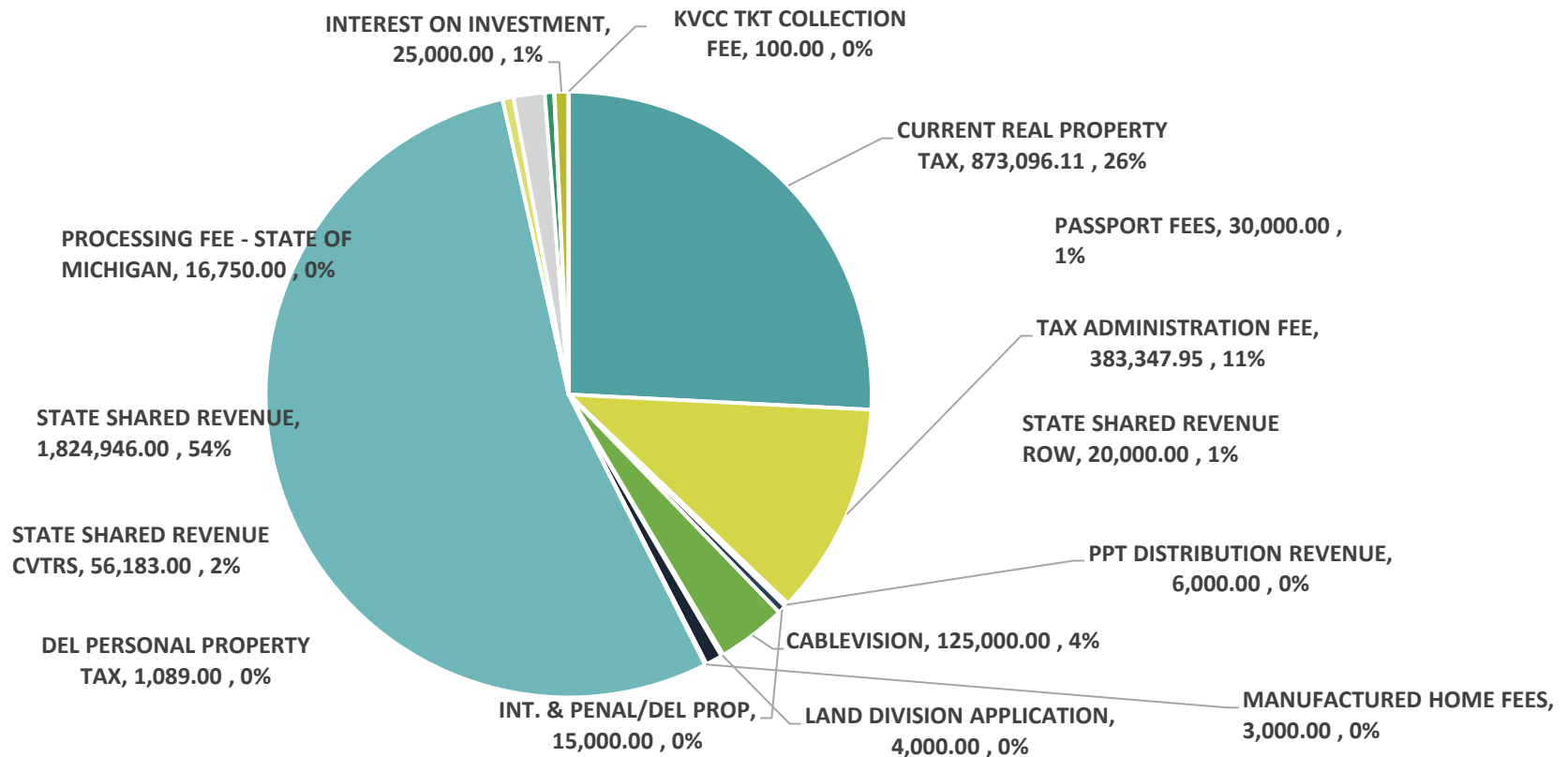
General Fund Revenues Historical Trend



GENERAL FUND

REVENUES

2023 General Fund Revenues



2023 TOTAL GENERAL FUND REVENUE

2023 General Fund: General Revenues (CHART A) + Departmental Revenues [Elections, Computer, Cemetery, Trash, Park & Zoning] =

\$3,452,062.06

GENERAL FUND

REVENUES

Dept 000	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
101-000-403.000	CURRENT REAL PROPERTY TAX	770,516.10	790,066.82	824,650.00	809,711.86	873,096.11
101-000-404.000	TAX ADMINISTRATION FEE	343,963.75	322,020.38	355,074.00	358,733.14	383,347.95
101-000-415.000	PPT DISTRIBUTION REVENUE	4,032.29	5,505.45	1,816.00	8,448.34	6,000.00
101-000-417.000	DEL PERSONAL PROPERTY TAX	0.00	0.00	100.00	228.24	1,089.00
101-000-446.000	INT. & PENAL/DEL PROP	11,434.74	4,102.42	7,500.00	27,282.06	15,000.00
101-000-475.000	CABLEVISION	133,321.03	126,151.86	130,000.00	130,000.00	125,000.00
101-000-477.000	ANIMAL LICENSE	463.00	0.00	0.00	0.00	0.00
101-000-480.000	LAND DIVISION APPLICATION	4,090.00	7,530.00	4,000.00	3,500.00	4,000.00
101-000-480.100	BOARD APPLICATION REVIEW	0.00	767.75	0.00	0.00	0.00
101-000-482.000	FARMERS' MARKET VENDOR FEES	6,492.25	12,821.00	18,000.00	14,000.00	0.00
101-000-485.000	PASSPORT FEES	6,725.00	23,400.00	25,000.00	29,000.00	30,000.00
101-000-487.000	MANUFACTURED HOME FEES	2,756.00	2,532.00	3,000.00	2,061.00	3,000.00
101-000-574.000	STATE SHARED REVENUE	1,318,276.00	1,511,777.00	1,360,478.00	1,678,644.00	1,824,946.00
101-000-574.010	STATE SHARED REVENUE ROW	12,195.24	19,248.59	19,249.00	21,589.00	20,000.00
101-000-574.020	STATE SHARED REVENUE CVTRS	25,980.00	52,137.00	53,032.00	53,533.00	56,183.00
101-000-600.000	PROCESSING FEE - STATE OF MICHIGAN	16,447.50	16,475.00	16,750.00	16,750.00	16,750.00
101-000-602.000	DISTRICT COURT FEES	1,302.34	531.30	750.00	125.00	750.00
101-000-618.100	ADMINISTRATION FEES - SPECIAL ASSESSMENT	3,678.00	2,732.00	0.00	0.00	0.00
101-000-623.000	KVCC VIOLATIONS BUREAU	25.00	0.00	0.00	0.00	0.00
101-000-664.000	INTEREST ON INVESTMENT	65,381.07	23,032.53	20,000.00	23,000.00	25,000.00
101-000-673.000	SALE OF FIXED ASSETS	27,076.10	0.00	0.00	0.00	0.00
101-000-697.000	KVCC TKT COLLECTION FEE	90.00	0.00	100.00	0.00	100.00
101-000-698.000	MISCELLANEOUS	2,589.94	17,640.31	2,000.00	(13,420.34)	2,000.00
Totals for dept 000		2,756,835.35	2,938,471.41	2,841,103.00	3,163,185.30	3,386,262.06
Dept 191 - ELECTIONS		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
101-191-698.000	ELECTION MISCELLANEOUS	900.00	0.00	0.00	300.00	0.00
Totals for dept 191 - ELECTIONS		900.00	0.00	0.00	300.00	0.00

GENERAL FUND

REVENUES

Dept 276 - CEMETERY						
101-276-642.000	CEMETERY LOT SALES	6,600.00	9,400.00	5,000.00	8,800.00	5,000.00
101-276-645.000	GRAVE OPENINGS	7,985.00	10,660.00	10,000.00	11,000.00	10,000.00
Totals for dept 276 - CEMETERY		14,585.00	20,060.00	15,000.00	19,800.00	15,000.00
Dept 440 - PUBLIC WORKS						
101-440-473.000	DUMPSTER FEES	100.00	290.00	500.00	270.00	0.00
101-440-698.200	METAL RECYCLING	1,045.00	2,230.20	2,000.00	0.00	0.00
Totals for dept 440 - PUBLIC WORKS		1,145.00	2,520.20	2,500.00	270.00	
Dept 691 - RECREATION & CULTURE						
101-691-585.000	RESTRICTED CONTRIB - TREE & BENCH	740.00	0.00	5,000.00	0.00	5,000.00
101-691-668.000	RENTS - TOWNSHIP PARK	4,390.00	6,855.00	0.00	0.00	0.00
101-691-668.100	RENTAL FEE – TEXAS DRIVE PAVILION/CONC	0.00	0.00	2,500.00	1,700.00	2,500.00
101-691-668.200	RENTAL FEE – TEXAS DRIVE SPORTS FIELDS	0.00	0.00	2,500.00	4,000.00	4,000.00
101-691-668.300	RENTAL FEE – FARMERS MARKET PAVILION	0.00	0.00	2,500.00	4,000.00	4,000.00
101-691-668.400	RENTAL FEE – 6th STREET SPORTS FIELDS	0.00	0.00	2,500.00	0.00	4,000.00
Totals for dept 691 - RECREATION & CULTURE		5,130.00	6,855.00	15,000.00	9,700.00	19,500.00
Dept 805 - COMMUNITY & ECONOMIC DEVELOPMENT						
101-805-470.000	APPLICATION	7,400.00	10,500.00	10,000.00	10,500.00	10,000.00
101-805-470.200	ZONING BOARD OF APPEALS	1,800.00	3,143.20	2,700.00	1,800.00	1,800.00
101-805-470.400	PLANNING FEES	300.00	350.00	300.00	375.00	0.00
101-805-470.500	ZONING REVIEW	1,325.00	1,525.00	1,000.00	100.00	1,250.00
101-805-470.922	SIGN PERMIT REVIEW	550.00	0.00	600.00	0.00	0.00
101-805-480.000	VIOLATIONS BUREAU	0.00	0.00	250.00	0.00	250.00
101-805-698.000	MISCELLANEOUS	7,750.00	1,325.00	500.00	1,250.00	500.00
Totals for dept 805 - COMMUNITY & ECONOMIC DEVELOPMENT		19,125.00	16,843.20	15,350.00	14,025.00	13,800.00
Dept 806 – FARMERS MARKET						
101-806-482.000	FARMERS' MARKET VENDOR FEES	0.00	0.00	0.00	0.00	17,000.00
101-806-585.000	SPONSORSHIPS - FARMERS' MARK	0.00	0.00	0.00	0.00	500.00
Totals for dept 806 – FARMERS MARKET						17,500.00
TOTAL Revenues		2020 Actual	2021 Actual	2022 Amended	2022 Proj. YE	2023 Proposed
		\$2,797,720.35	\$2,984,749.81	\$2,889,349.00	\$3,207,280.30	\$3,452,062.06

GENERAL FUND

EXPENDITURES

In FY 2022, we anticipate a negative net position due to the planned cash contribution to the Township Hall project. We anticipate a slight increase in expenditures in FY 2023 as the Township begins making annual payments on the bond debt service. However, the majority of these payments will be funded through the increase in state shared revenue.

Currently the FY 2023 budget estimates a fund balance of \$3,046,596.16.

2023 GENERAL FUND NET BALANCE

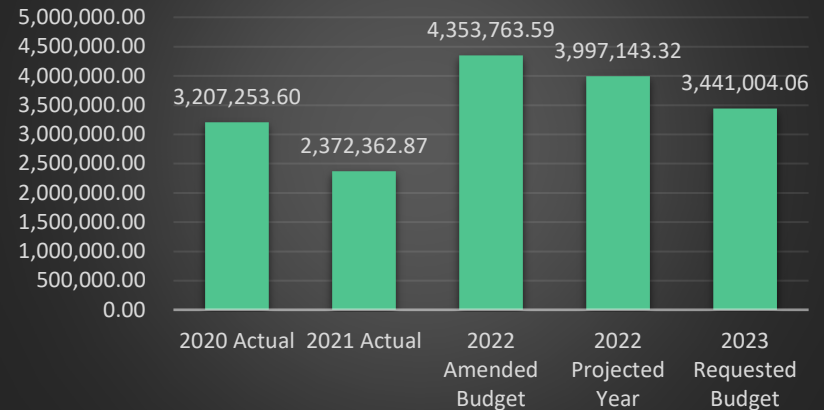
2023 General Fund – Revenues (\$3,452,062.06)

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2023 General Fund - Expenditures (\$3,441,004.06)

=\$11,058.00

General Fund-General Expenditures Historical Trends



Fund 101 - GENERAL FUND NET BALANCE	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
General Fund Total Revenues	2,797,720.35	2,984,749.81	2,889,349.00	3,207,280.30	3,452,062.06
General Fund Total Expenditures	3,207,253.60	2,372,362.87	4,353,763.59	3,997,143.32	3,441,004.06
Net of Revenues and Expenditures	(409,533.25)	612,386.94	(1,464,414.59)	(789,863.02)	11,058.00

Fund 101 - GENERAL FUND FUND BALANCE	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
Starting Fund Balance	3,622,547.49	3,213,014.24	3,825,401.18	3,825,401.18	3,035,538.16
Ending Fund Balance	3,213,014.24	3,825,401.18	2,360,986.59	3,035,538.16	3,046,596.16

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GENERAL FUND – GENERAL EXPENDITURES

	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
101-000-703.000	MERIT INCREASES	5,380.30	0.00	0.00	0.00	0.00
101-000-703.250	2023 COLA STIPEND	0.00	0.00	0.00	0.00	19,000.00
101-000-708.000	HRA/HSA EXPENSE	5,795.36	9,777.48	13,000.00	11,317.00	13,000.00
101-000-808.000	INDEPENDENT AUDITOR	9,750.00	9,750.00	10,500.00	3,175.00	9,400.00
101-000-820.000	ENGINEERING FEES	5,133.65	3,605.85	8,000.00	7,500.00	8,000.00
101-000-821.000	ACCOUNTING FEES	13,319.50	17,723.50	25,000.00	27,000.00	30,000.00
101-000-826.000	LEGAL FEES	27,328.84	31,208.82	40,000.00	30,000.00	40,000.00
101-000-860.000	CCTA TRANSPORTATION FUNDING	12,000.00	20,000.00	13,000.00	13,000.00	13,000.00
101-000-910.000	INSURANCE & BONDS	61,251.87	93,490.50	87,500.00	80,077.00	95,000.00
101-000-950.000	TOWNSHIP PROMOTION	675.00	2,330.00	15,000.00	14,500.00	15,000.00
101-000-951.000	FARMERS' MARKET/PAVILION EXPENSE	13,828.26	9,198.21	30,000.00	15,000.00	0.00
101-000-952.000	FARMERS MARKET MISCELLANEOUS	0.00	1,496.76	0.00	700.00	0.00
101-000-955.000	CONTINUING EDUCATION	650.00	571.34	2,000.00	0.00	2,000.00
101-000-956.000	MISCELLANEOUS	7,284.35	19,166.68	7,500.00	17,000.00	7,500.00
101-000-964.000	REFUNDS/TAX TRIBUNAL	0.00	0.00	3,000.00	0.00	3,000.00
101-000-966.000	SOCIAL SECURITY & MEDICARE	1,910.49	1,116.15	2,800.00	1,550.00	2,800.00
101-000-966.100	HOSPITAL/MEDICAL INSURANCE	55,680.91	71,829.34	92,500.00	60,000.00	97,500.00
101-000-966.125	DISABILITY INSURANCE	5,131.15	5,876.70	7,000.00	4,500.00	7,000.00
101-000-966.150	RETIREMENT	47,338.44	58,654.29	60,000.00	50,000.00	65,000.00
101-000-972.000	TRANSFER OUT	1,049,330.12	175,000.00	200,000.00	200,000.00	200,000.00
101-000-995.301	TRANSFER OUT - DEBT SERVICE	0.00	0.00	85,478.00	85,478.00	503,143.06
101-000-995.408	TRANSFER OUT - TWP HALL	0.00	0.00	1,400,000.00	1,400,000.00	0.00
Totals for dept 000 -		1,321,788.24	530,795.62	2,102,278.00	2,020,797.00	1,130,343.06

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GENERAL FUND – GENERAL EXPENDITURES

OVERVIEW

Fund 000 consists of expenditures related to the general operation of the Township. Expenditures in this department include:

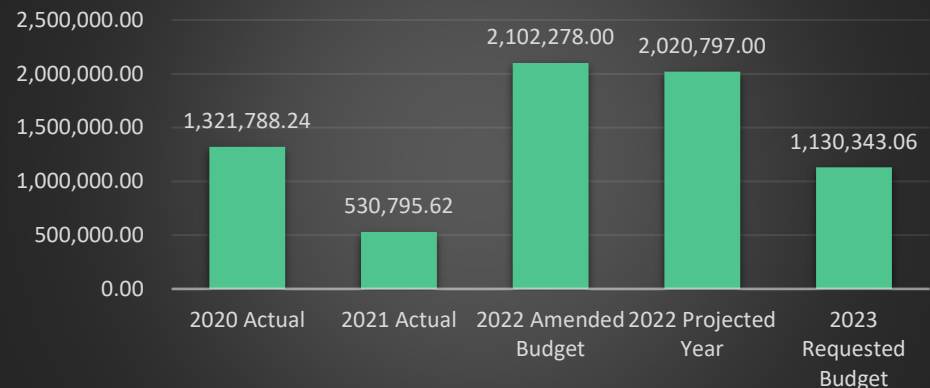
- Engineering Fees
- Accounting Fees
- Legal Fees
- Hospital/Medical Insurance
- Transfer out to Capital Improvement Fund

The FY 2023 budget for General shows an increase as the Township will begin making debt service payments in 2023 for the new Township Hall.

Significant Changes/New Initiatives in FY23

- Completion of the new Township Hall
- Continued support of Capital Improvement Fund to support large-scale initiatives like 6th Street Park Restroom Facility & Maple Hill Splash Pad

General Fund-Dept 000 Expenditures



101 TRUSTEES

OVERVIEW

Fund 101 consists of expenditures related to the operations of the township board. Expenditures in this department include:

- Trustee wages and per diem
- Michigan Township Association Dues
- Trustee continuing education
- Strategic Plan

The FY 2022 budget for Trustees Department (101) shows a slight decrease, as no funds are budgeted for strategic planning in 2023. The strategic plan will continue to be monitored and updated by Administration.

Significant Changes/New Initiatives in FY23

- None proposed

EXPENDITURES

Dept 101	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
101-101-712.000	FEES AND PER DIEM TRUSTEE	27,260.21	28,300.00	31,000.00	31,000.00	31,000.00
101-101-726.000	DUES - MTA/COG/OTHERS	6,569.75	6,393.46	7,500.00	7,500.00	7,500.00
101-101-875.000	SURVEY/STRATEGIC PLANNING	0.00	5,513.26	3,000.00	2,854.87	0.00
101-101-955.000	CONTINUING EDUCATION	0.00	0.00	2,500.00	0.00	2,500.00
101-101-956.000	MISCELLANEOUS	0.00	131.78	1,000.00	0.00	1,000.00
101-101-966.000	FICA/MEDICARE	2,085.41	2,164.96	2,150.00	2,000.00	2,150.00
Totals for dept 101		35,915.37	42,503.46	47,150.00	43,354.87	44,150.00

171 SUPERVISOR

OVERVIEW

Fund 171 consists of expenditures related to the operations of the office of the Township Supervisor. Expenditures in this department include:

- Wages for the following employees:
 - Township Supervisor

The FY 2023 budget for the Supervisor department remains largely consistent with what was budgeted in FY 2022.

Significant Changes/New Initiatives in FY23

- None proposed

EXPENDITURES

Dept 171	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
101-171-703.000	SALARIES-SUPERVISOR	16,500.00	16,500.00	20,000.00	20,000.00	22,500.00
101-171-729.000	MEMBERSHIP AND DUES	0.00	0.00	100.00	0.00	100.00
101-171-873.000	MILEAGE-SUPERVISOR	0.00	0.00	250.00	0.00	250.00
101-171-955.000	CONTINUING EDUCATION	59.55	0.00	1,000.00	0.00	1,000.00
101-171-966.000	FICA/MEDICARE	1,262.25	1,262.25	1,400.00	1,300.00	1,400.00
Totals for dept 171		17,821.80	17,762.25	22,750.00	21,300.00	25,250.00

172 SUPERINTENDENT

OVERVIEW

The Superintendent Department (172) and consists of expenditures related to the operations of the office of the Township Superintendent. Expenditures in this department include:

- Wages for the following employees:
 - Township Superintendent
 - Deputy Superintendent
- Administrative costs related to the department

FY 2023 shows a slight increase in expenditures due to increase in wages.

Significant Changes/New Initiatives in FY23

- Continued improvement of internal services/operations including:
 - Launch of PZE – plan review application
 - Improvements to communications efforts

EXPENDITURES

Dept 172	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
101-172-703.000	SALARIES-SUPERINTENDENT	94,059.21	92,661.37	87,805.00	80,000.00	86,250.00
101-172-703.300	DEPUTY SUPERINTENDENT	21,799.76	67,945.25	70,000.00	75,000.00	86,100.00
101-172-729.000	MEMBERSHIP AND DUES	145.00	0.00	500.00	0.00	500.00
101-172-873.000	MILEAGE-SUPERINTENDENT	0.00	0.00	750.00	150.00	750.00
101-172-955.000	CONTINUING EDUCATION	0.00	0.00	2,000.00	1,500.00	2,000.00
101-172-956.000	MISCELLANEOUS	0.00	0.00	100.00	0.00	100.00
101-172-966.000	SOCIAL SECURITY & MEDICARE	8,248.21	12,050.39	16,500.00	14,000.00	16,500.00
Totals for dept 172		124,252.18	172,657.01	177,655.00	170,650.00	192,200.00

215 CLERK

OVERVIEW

The Clerk Department (215) consists of expenditures related to the operations of the office of the Clerk. Expenditures in this department include:

- Wages for the following employees
 - Township Clerk
 - Administrative Assistant
 - Stipend for Deputy Clerk
- Administrative costs related to the department

The FY 2023 budget for the Clerk department shows a slight increase due to the Deputy Clerk position being a 40 hour/week position.

Significant Changes/New Initiatives in FY23

- None proposed

EXPENDITURES

Dept 215	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
101-215-703.000	SALARIES	69,436.44	64,965.00	67,500.00	67,500.00	75,000.00
101-215-703.300	ADMINISTRATIVE ASSISTANT	23,535.24	31,590.00	40,000.00	30,000.00	45,864.00
101-215-704.000	SALARIES - DEPUTY CLERK	4,807.75	5,189.06	5,000.00	4,000.00	5,000.00
101-215-729.000	MEMBERSHIP AND DUES	367.50	265.00	500.00	300.00	500.00
101-215-873.000	MILEAGE - CLERK	11.50	156.80	500.00	0.00	500.00
101-215-900.000	PRINTING AND PUBLISHING	17,821.73	14,294.15	17,500.00	6,500.00	16,000.00
101-215-955.000	CONTINUING EDUCATION	25.00	1,254.25	1,500.00	1,800.00	1,500.00
101-215-956.000	MISCELLANEOUS	0.00	219.93	0.00	1,000.00	500.00
101-215-966.000	FICA/MEDICARE	7,493.67	7,786.11	10,000.00	7,000.00	9,500.00
Totals for dept 215		123,498.83	125,720.30	142,500.00	118,100.00	154,364.00

253 TREASURER

OVERVIEW

The Treasurer Department (253) consists of expenditures related to the operations of the office of the Treasurer. Expenditures in this department include:

- Wages for the following employees
 - Township Treasurer
 - Deputy Treasurer
- Administrative costs related to the department

The FY 2023 budget for the Treasurer department shows a slight increase due to increase in wages.

Significant Changes/New Initiatives in FY23

- None proposed

EXPENDITURES

Dept 253	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
101-253-703.000	SALARIES	70,000.06	60,290.47	70,000.00	70,000.00	75,000.00
101-253-703.200	SALARY - DEPUTY TREASURER	4,807.75	7,926.06	5,000.00	4,750.00	5,000.00
101-253-704.000	TREASURER ADM ASSISTANT	45,849.39	46,034.09	47,500.00	42,000.00	50,604.00
101-253-727.000	POSTAGE	3,494.70	4,352.14	4,500.00	4,100.00	4,500.00
101-253-728.000	OFFICE SUPPLIES - TAX	3,448.84	2,927.67	3,000.00	3,000.00	3,000.00
101-253-729.000	MEMBERSHIP AND DUES	280.00	150.00	250.00	318.00	250.00
101-253-800.000	TAX SOFTWARE	2,675.84	2,717.33	3,000.00	2,900.00	3,000.00
101-253-824.000	INTERNET SERVICE	2,491.00	2,526.00	3,250.00	2,609.50	3,250.00
101-253-873.000	MILEAGE - TREASURER	265.49	245.24	600.00	50.00	600.00
101-253-955.000	CONTINUING EDUCATION	0.00	150.00	1,200.00	300.00	1,500.00
101-253-956.000	MISCELLANEOUS	4.76	200.09	250.00	50.00	250.00
101-253-966.000	FICA/MEDICARE	9,127.09	8,766.86	9,550.00	9,000.00	9,525.00
Totals for dept 253		142,444.92	136,285.95	148,100.00	139,077.50	156,479.00

209 ASSESSING

OVERVIEW

The Assessing Department (209) consists of expenditures related to the operations of the office of the Assessor. Expenditures in this department include:

- Wages for the Assessor and partial Clerical wages
- Assessing Software & Internet Service
- Legal Fees
- Splits and Deeds
- Parcel Review

The FY 2023 budget reflects a slight increase to account for increased wages and operational expenses.

Significant Changes/New Initiatives in FY23

- Review potential configuration changes to allow improved workflow of lot split/combination processes

EXPENDITURES

Dept 209	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
101-209-703.000	SALARIES	62,160.00	78,969.00	81,218.59	81,219.00	85,280.00
101-209-705.000	SALARIES-CLERICAL	0.00	2,694.96	7,500.00	7,000.00	8,500.00
101-209-727.000	POSTAGE	6,636.74	4,389.46	7,000.00	5,000.00	6,000.00
101-209-728.000	OFFICE SUPPLIES	262.58	1,636.64	500.00	200.00	500.00
101-209-729.000	MEMBERSHIP AND DUES	0.00	272.38	300.00	0.00	350.00
101-209-800.000	ASSESSING SOFTWARE	1,910.33	2,808.85	5,000.00	4,600.00	5,000.00
101-209-824.000	INTERNET SERVICE	2,491.00	2,526.00	3,000.00	2,610.00	3,000.00
101-209-826.000	LEGAL FEES	0.00	1,321.32	10,000.00	2,500.00	11,000.00
101-209-834.000	SPLITS & DEEDS	18,438.83	21,116.59	17,000.00	15,000.00	17,000.00
101-209-900.000	PRINTING AND PUBLISHING	0.00	0.00	500.00	0.00	1,000.00
101-209-955.000	CONTINUING EDUCATION	0.00	0.00	500.00	0.00	500.00
101-209-955.100	PARCEL REVIEW	6,440.00	6,015.00	14,000.00	6,500.00	14,000.00
101-209-956.000	MISCELLANEOUS	342.00	1,202.22	350.00	150.00	350.00
101-209-966.000	FICA/MEDICARE	38.25	4,285.01	6,500.00	6,500.00	6,500.00
Totals for dept 209		98,719.73	127,237.43	153,368.59	131,279.00	158,980.00

191 ELECTIONS

OVERVIEW

Fund 191 consists of expenditures related to the operations of conducting elections within Texas Township. Expenditures in this department include:

- Wages for the precinct election workers
- Administrative costs of running elections
- Rent for precinct facilities

The FY 2023 shows a significant decrease due to no scheduled elections in 2023. Expenditures are planned in the event of a special election.

Significant Changes/New Initiatives in FY23

- None proposed

EXPENDITURES

Dept 191	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
101-191-620.200	REIMBURSE ELECTION EXPENSE	(16,806.52)	(8,419.18)	(5,000.00)	(30,000.00)	(5,000.00)
101-191-703.000	TEMPORARY ELECTION ASSISTANT	6,645.00	0.00	5,000.00	3,000.00	0.00
101-191-710.000	PER DIEM - ELECTION WORKERS	33,233.12	12,996.50	30,000.00	30,000.00	7,200.00
101-191-727.000	POSTAGE	8,982.30	1,587.86	10,000.00	13,500.00	1,500.00
101-191-728.000	OFFICE SUPPLIES	10,445.15	7,342.12	7,500.00	8,000.00	2,500.00
101-191-730.000	RECORD STORAGE/DESTRUCTION	0.00	130.85	500.00	200.00	500.00
101-191-801.000	COMPUTER TRAINING & UPDATES	0.00	0.00	500.00	0.00	0.00
101-191-842.000	RENT - PRECINCT FACILITY	4,800.00	2,700.00	4,500.00	3,110.00	1,250.00
101-191-873.000	MILEAGE - ELECTIONS	547.69	212.91	500.00	250.00	150.00
101-191-900.000	PRINTING AND PUBLISHING	489.48	572.20	500.00	4,300.00	500.00
101-191-956.000	MISCELLANEOUS	6,413.92	1,954.00	5,000.00	2,700.00	5,000.00
101-191-966.000	FICA/MEDICARE	629.28	28.61	250.00	250.00	250.00
Totals for dept 191		55,379.42	19,105.87	59,250.00	35,310.00	13,850.00

247 BOARD OF REVIEW

OVERVIEW

The Board of Review Department (247) consists of expenditures related to the operations of The Board of Review. Expenditures in this department include:

- Fees and Per Diem for Board of Review Members
- Administrative costs related to the department

The FY 2023 budget for the Board of Review department will remain consistent with what was budgeted in FY 2022.

Significant Changes/New Initiatives in FY23

- None proposed

EXPENDITURES

Dept 247	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
101-247-712.000	FEES & PER DIEM-BD REVIEW	1,970.00	3,110.00	3,500.00	3,500.00	3,700.00
101-247-728.000	OFFICE SUPPLIES	0.00	0.00	100.00	0.00	100.00
101-247-900.000	PRINTING AND PUBLISHING	1,508.65	936.10	1,600.00	1,400.00	1,600.00
101-247-955.000	CONTINUING EDUCATION	0.00	170.00	400.00	0.00	450.00
101-247-956.000	MISCELLANEOUS	0.00	0.00	50.00	0.00	50.00
101-247-966.000	FICA/MEDICARE	150.71	237.93	300.00	200.00	300.00
Totals for dept 247		3,629.36	4,454.03	5,950.00	5,100.00	6,200.00

259 COMPUTER & IT

OVERVIEW

The Computer Department (259) consists of expenditures related to the maintenance and upkeep of the computer equipment. Expenditures in this department include:

- Computer Supplies/Equipment
- Computer Software
- Computer Training
- Computer Technical Support/Managed Services

The FY 2023 budget for the Computer department shows an increase as additional technical support will be required as the Township moves into a new building and maintains services at separate facilities.

Significant Changes/New Initiatives in FY23

- Additional technical support needs to assist with service provision at two facilities
- Continued improvement to network infrastructure

EXPENDITURES

Dept 259	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
101-259-750.000	COMPUTER SUPPLIES/EQUIPMENT	6,479.98	12,678.64	10,000.00	9,000.00	10,000.00
101-259-776.000	COMPUTER EQUIPMENT MAINT	0.00	438.57	2,000.00	500.00	2,000.00
101-259-800.000	COMPUTER SOFTWARE	8,071.74	12,270.52	14,000.00	12,000.00	14,000.00
101-259-801.000	COMPUTER TRAINING & UPDATES	0.00	0.00	1,500.00	0.00	1,500.00
101-259-852.000	TELEPHONE	0.00	0.00	8,000.00	9,000.00	10,000.00
101-259-853.000	INTERNET	0.00	0.00	4,000.00	4,000.00	4,000.00
101-259-854.000	WEBSITE	0.00	0.00	7,100.00	7,996.55	8,200.00
101-259-956.000	MISCELLANEOUS	0.00	0.00	100.00	0.00	100.00
101-259-971.000	TECHNICAL SUPPORT	11,789.65	22,105.50	20,000.00	22,000.00	25,000.00
Totals for dept 259		26,341.37	47,493.23	66,700.00	64,496.55	74,800.00

260 TOWNSHIP OFFICE

OVERVIEW

The Township Office Department (260) consists of expenditures related to the operations of the township office. Expenditures in this department include:

- Wages for Administrative Assistant
- Administrative Costs Related to the Department
- Internet/Computer Service
- Equipment Maintenance
- Reimbursement from the Building Fund (Operational Expenses)

FY 2023 remains consistent with what was budgeted in FY 2022 as no significant changes are proposed.

Significant Changes/New Initiatives in FY23

- None proposed

EXPENDITURES

Dept 260	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
101-260-620.200	REIMBURSE BUILDING DEPT EXP	(20,000.00)	(20,000.00)	(20,000.00)	(20,000.00)	(20,000.00)
101-260-703.000	OFFICE SALARIES	17,420.74	23,346.24	35,000.00	27,500.00	38,500.00
101-260-727.000	POSTAGE	12,133.42	4,154.88	13,000.00	10,000.00	10,000.00
101-260-728.000	OFFICE SUPPLIES	8,957.51	9,416.21	12,000.00	10,000.00	12,000.00
101-260-728.100	PASSPORT SUPPLIES	0.00	2,331.67	3,000.00	750.00	3,000.00
101-260-730.000	RECORD STORAGE/DESTRUCTION	836.92	1,559.47	1,000.00	750.00	1,000.00
101-260-740.000	OFFICE TOOLS & EQUIPMENT	5,731.85	1,062.99	4,000.00	2,000.00	4,000.00
101-260-776.000	EQUIPMENT MAINTENANCE	48.96	0.00	500.00	400.00	500.00
101-260-873.000	MILEAGE	224.88	12.99	300.00	30.00	300.00
101-260-966.000	SOCIAL SECURITY & MEDICARE	1,411.39	2,074.23	2,800.00	2,200.00	2,800.00
101-260-972.000	INTERNET/COMPUTER SERVICE	1,950.00	5,039.87	0.00	0.00	0.00
Totals for dept 260		28,715.67	28,998.55	51,600.00	33,630.00	52,100.00

265 TOWNSHIP HALL

OVERVIEW

The Township Hall Department (265) consists of expenditures related to the operations of the Township Hall. Expenditures in this department include:

- Reimbursement from the DDA
- Tools and Supplies
- Utilities
- Building & Grounds Maintenance

FY 2023 shows a significant decrease due to moving part-time maintenance salary expenditures to Dept. 440 – Public Works (a portion of the salaries remain allocated to the parks budget (691)).

Significant Changes/New Initiatives in FY23

- Portion of wages for part-time maintenance staff reallocated to Dept. 440 – Public Works

EXPENDITURES

Dept 265	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
101-265-620.200	REIMBURSEMENT FROM DDA	0.00	(14,012.10)	(13,012.00)	(14,021.10)	(13,012.00)
101-265-703.000	SALARIES	13,909.22	17,594.77	5,500.00	8,500.00	0.00
101-265-740.000	TOOLS & SUPPLIES	1,193.17	569.95	2,500.00	1,000.00	2,500.00
101-265-852.000	TELEPHONE	7,743.31	7,771.11	0.00	150.00	0.00
101-265-873.000	MILEAGE-MAINTENANCE	60.95	524.10	1,250.00	150.00	0.00
101-265-920.000	UTILITIES	10,335.78	12,161.90	15,000.00	15,000.00	15,000.00
101-265-931.000	BUILDING MAINTENANCE	20,010.14	21,926.73	20,000.00	20,000.00	20,000.00
101-265-936.000	GROUND'S MAINTENANCE	8,203.02	12,102.84	18,000.00	18,000.00	18,000.00
101-265-956.000	MISCELLANEOUS	65.07	301.69	1,000.00	500.00	1,000.00
101-265-966.000	SOCIAL SECURITY & MEDICARE	1,042.34	1,363.52	1,300.00	1,300.00	0.00
Totals for dept 265		49,551.00	60,304.51	51,538.00	50,578.90	43,488.00

276 CEMETERY

OVERVIEW

The Cemetery Department (276) consists of expenditures related to the operations of the Townships' two Cemeteries. Expenditures in this department include:

- Sexton Fees
- Tools and Supplies
- Grounds Maintenance

We anticipate expenditures to remain approximately the same in FY 2023.

Significant Changes/New Initiatives in FY23

- None proposed

EXPENDITURES

Dept 276	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
101-276-703.000	SEXTON FEES	6,400.00	11,800.00	10,000.00	12,000.00	10,000.00
101-276-740.000	TOOLS AND SUPPLIES	501.54	162.00	750.00	250.00	750.00
101-276-932.000	MAINTENANCE - CEMETERY	7,676.29	8,706.04	12,500.00	12,500.00	12,500.00
101-276-956.000	MISCELLANEOUS	0.00	414.20	1,500.00	500.00	1,500.00
101-276-957.000	MONUMENT REPAIR	0.00	0.00	1,000.00	0.00	1,000.00
Totals for dept 276		14,577.83	21,082.24	25,750.00	25,250.00	25,750.00

336

FIRE DEPARTMENT

OVERVIEW

Department 336 consists of the transfer of monies from the General Fund (101) to the Fire Fund (206) and the Fire Capital Projects Fund. These transfers support the operation of the Fire Department.

In FY 2021, the Township reduced their contributions to the Fire Fund & Fire Capital Projects Fund due to the enhanced Fire Millage that was passed in 2020. In FY 2023, the Township will maintain the same transfer amounts.

Significant Changes/New Initiatives in FY23

- None proposed

EXPENDITURES

Dept 336	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
101-336-972.000	TRANSFER OUT TO FIRE FUND	341,411.00	150,000.00	150,000.00	150,000.00	150,000.00
101-336-973.000	TRANSFER OUT TO CAPITAL PROJECTS FUND	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00
Totals for dept 336		466,411.00	275,000.00	275,000.00	275,000.00	275,000.00

337 PUBLIC SAFETY

OVERVIEW

The Law Enforcement Department (337) consists of expenditures related to the operations of the Law Enforcement Department. Expenditures in this department include:

- Contracted Sheriff Patrol Pay
- Administrative costs related to this department
- Legal Fees

The Kalamazoo County Sheriff's Department recently negotiated a new contract with increased pay, which will result in a higher cost of service to the Township.

Significant Changes/New Initiatives in FY23

- None proposed

EXPENDITURES

Dept 337	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
101-337-712.000	SHERIFF PATROL PAY	221,097.17	216,608.16	230,000.00	250,000.00	250,000.00
101-337-826.000	LEGAL FEES	11,351.58	3,649.00	7,500.00	7,500.00	10,000.00
101-337-933.000	EQUIPMENT MAINTENANCE	0.00	0.00	200.00	0.00	200.00
101-337-956.000	MISCELLANEOUS	0.00	0.00	200.00	0.00	200.00
Totals for dept 337		232,448.75	220,257.16	237,900.00	257,500.00	260,400.00

440 PUBLIC WORKS

OVERVIEW

The Public Works Department (created in 2020) consists of expenditures related to the following items:

- Compactor Service
- Curbside Bulk Item Collection
- Household Hazardous Waste
- Flooding
- Township Streetlighting
- Township Drain Assessment
- Road Maintenance

Significant Changes/New Initiatives in FY23

- Shift of maintenance staff salaries/expenses from 265 (Township Hall) to 440; position(s) still remain split between 440 and 691 (Parks)
- Continued offering of curbside bulk item collection program

EXPENDITURES

Dept 440	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
101-440-703.000	SALARIES - MAINTENANCE	0.00	0.00	0.00	0.00	10,000.00
101-440-750.000	AUTOMOBILE MAINTENANCE	0.00	0.00	0.00	0.00	2,000.00
101-440-818.000	COMPACTOR SERVICE	14,059.32	14,837.74	50,000.00	5,500.00	3,500.00
101-440-818.100	COMPACTOR - LABOR	125.80	120.00	500.00	53,669.50	60,000.00
101-440-819.000	RECYCLING	1,869.17	2,238.41	5,000.00		5,000.00
101-440-821.000	HOUSEHOLD HAZARDOUS WASTE	15,452.42	16,320.02	17,000.00	20,500.00	20,000.00
101-440-852.000	TELEPHONE	0.00	0.00	0.00	0.00	150.00
101-440-873.000	MILEAGE-MAINTENANCE	0.00	0.00	0.00	0.00	500.00
101-440-875.000	TRANSFER TO FUND 280 (SHORT-TERM FLOOD)	25,000.00	83,604.35	0.00	0.00	0.00
101-440-875.001	TRANSFER TO FUND 281 (LONG-TERM FLOOD)			50,000.00	50,000.00	25,000.00
101-440-926.200	TOWNSHIP STREET LIGHTING	6,133.41	6,299.26	12,000.00	8,000.00	12,000.00
101-440-927.000	TOWNSHIP DRAIN ASSESSMENT	13,070.00	11,456.00	40,000.00	13,000.00	40,000.00
101-440-930.000	12TH ROUND ABOUT MAINTENANCE	3,460.73	1,804.40	2,500.00	0.00	2,500.00
101-440-956.000	MISCELLANEOUS	0.00	0.00	250.00	0.00	250.00
101-440-966.000	SOCIAL SECURITY & MEDICARE	5.04	9.18	0.00	0.00	1,000.00
101-440-967.000	ROADS	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
Totals for dept 440		229,175.89	286,689.36	327,250.00	300,669.50	331,900.00

691

RECREATION & CULTURE

OVERVIEW

The Park Department (691) consists of expenditures related to the operations of the Townships' parks. Expenditures in this department include:

- Tools and Supplies
- Engineering & Planning Fees
- Utilities and Grounds Maintenance

The FY 2023 budget for the Park department shows an increase due to hiring of new part-time maintenance staff, maintenance for new proposed designated maintenance vehicle.

Significant Changes/New Initiatives in FY23

- Budgeted funds to support the hiring of Maintenance Assistant(s)
- Funding for maintenance of a proposed designated maintenance vehicle

EXPENDITURES

Dept 691	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
101-691-703.000	SALARIES - MAINTENANCE STAFF	0.00	0.00	18,250.00	10,000.00	18,250.00
101-691-740.000	TOOLS AND SUPPLIES	1,193.63	1,330.76	2,000.00	2,000.00	2,000.00
101-691-750.000	AUTOMOBILE MAINTENANCE	0.00	0.00	0.00	0.00	3,000.00
101-691-820.000	ENGINEERING	2,000.00	0.00	5,000.00	0.00	5,000.00
101-691-826.000	LEGAL FEES	0.00	0.00	1,000.00	0.00	1,000.00
101-691-827.000	PLANNING SERVICE FEES	500.00	2,366.10	5,000.00	3,000.00	2,000.00
101-691-853.000	INTERNET	0.00	0.00	2,000.00	0.00	2,000.00
101-691-873.000	MILEAGE	1,200.60	2,084.56	1,750.00	3,200.00	500.00
101-691-920.000	UTILITIES	5,979.95	5,835.58	7,500.00	6,000.00	7,500.00
101-691-930.000	MAINTENANCE - PARK	35,674.42	43,613.69	60,000.00	70,000.00	70,000.00
101-691-931.000	MAINTENANCE - TRAILWAY	3,309.97	4,470.00	5,000.00	6,000.00	5,000.00
101-691-956.000	MISCELLANEOUS	333.68	300.20	1,000.00	1,300.00	1,000.00
101-691-958.000	DONATED TREE & BENCH EXPENSE	1,454.98	0.00	5,000.00	0.00	5,000.00
101-691-966.000	SOCIAL SECURITY & MEDICARE	0.00	0.00	0.00	250.00	1,000.00
Totals for dept 691 - RECREATION & CULTURE		51,647.23	60,000.89	113,500.00	101,750.00	123,250.00

805

COMMUNITY & ECONOMIC DEVELOPMENT

OVERVIEW

The Community & Economic Development (805) consists of expenditures related to the operations of the Zoning Department.

Expenditures in this department include:

- Wages for the following employees:
 - Township Zoning Administrator
 - Ordinance Enforcement Officer

- Site Plan Review
- Administrative costs related to this department
- GIS & Legal Fees

The FY 2023 budget for this department shows a slight increase due to proposed GIS improvements.

EXPENDITURES

Dept 805	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
101-805-702.000	SALARIES - PLANNER	60,269.33	73,775.51	60,574.00	0.00	0.00
101-805-702.100	SALARIES - ZONING ADMINISTRATOR	0.00	0.00	20,000.00	23,000.00	78,750.00
101-805-703.000	SITE PLAN REVIEW	64.00	0.00	1,000.00	0.00	1,000.00
101-805-703.300	ADMINISTRATIVE ASSISTANT	19,633.25	14,444.89	16,200.00	11,000.00	0.00
101-805-703.400	RECORDING SECRETARY	0.00	0.00	0.00	0.00	7,500.00
101-805-705.000	SALARIES-ORDINANCE ENF.	18,460.82	24,109.40	45,000.00	32,000.00	45,000.00
101-805-710.000	PER DIEM - PLANNING COMMISSION	12,345.00	12,679.00	18,000.00	15,000.00	18,000.00
101-805-712.000	FEES AND PER DIEM - ZBA	855.00	1,240.00	4,500.00	2,500.00	4,500.00
101-805-728.000	OFFICE SUPPLIES	286.49	95.58	2,000.00	200.00	2,000.00
101-805-729.000	MEMBERSHIPS AND DUES	1,855.00	885.00	1,750.00	1,500.00	1,750.00
101-805-740.000	OFFICE TOOLS/EQUIPMENT & SUPPLIES	1,037.00	607.08	2,000.00	500.00	2,000.00
101-805-750.000	AUTOMOBILE MAINTENANCE	0.00	68.99	1,000.00	600.00	1,000.00
101-805-820.000	ENGINEERING FEES	3,374.45	199.00	3,000.00	500.00	3,000.00
101-805-824.000	GIS	2,899.00	1,837.00	5,000.00	2,000.00	10,000.00
101-805-826.000	LEGAL FEES	6,355.00	7,185.06	15,000.00	3,000.00	10,000.00
101-805-827.000	PLANNING SERVICE FEES	34,075.26	1,887.50	10,000.00	29,000.00	25,000.00
101-805-900.000	PRINTING AND PUBLISHING	4,004.73	7,954.41	12,000.00	6,500.00	12,000.00
101-805-955.000	CONTINUING EDUCATION	375.00	1,415.00	4,000.00	1,000.00	4,000.00
101-805-956.000	MISCELLANEOUS	61.49	1,388.30	1,000.00	24,000.00	1,000.00
101-805-957.000	RETURNED DEPOSITS	0.00	0.00	500.00	0.00	500.00
101-805-966.000	FICA/MEDICARE	7,984.19	10,098.56	13,000.00	6,000.00	13,000.00
Totals for dept 805		173,935.01	159,870.28	235,524.00	158,300.00	240,000.00

806

FARMERS' MARKET

OVERVIEW

The Farmers Market department (806) was created to consolidate the revenue and expenditures for operation of the Farmers Market. Expenditures in this department include:

- Salaries for Market Staff
- Supplies
- Promotion

Significant Changes/New Initiatives in FY23

- While the Farmers' Market has been in operation for many years, a new budget department is being created to consolidate the operational expenses for the market.
- The revenue and expense line items have shifted from Department 000.

EXPENDITURES

Dept 806	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
101-806-703.000	MARKET MANAGER	0.00	0.00	0.00	0.00	10,000.00
101-806-703.300	MARKET ASSISTANT	0.00	0.00	0.00	0.00	4,000.00
101-806-728.000	SUPPLIES	0.00	0.00	0.00	0.00	2,000.00
101-806-740.000	TOOLS & EQUIPMENT	0.00	0.00	0.00	0.00	1,000.00
101-806-950.000	PROMOTION - MARKET	0.00	0.00	0.00	0.00	2,500.00
101-806-952.000	FARMERS MARKET MISCELLANEOUS	0.00	0.00	0.00	0.00	3,000.00
Totals for dept 806						22,500.00

999

CONTINGENCIES

OVERVIEW

In FY 2023, Contingencies (999) are funds appropriated for unexpected expenditures not contained within the budget.

EXPENDITURES

Dept 999	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
101-999-999.100	CONTINGENCIES (BUDGET)	0.00	0.00	50,000.00	0.00	50,000.00
Totals for dept 999		0.00	0.00	39,000.00	0.00	50,000.00

970 CAPITAL OUTLAY

OVERVIEW

The Capital Outlay Department, Fund 970, was created in 2020 to more accurately reflect the organization of the audit report. These line items were previously reported under the general fund. These funds are utilized for small-scale capital projects within the general fund (generally projects that are \$20,000 or less).

Significant Changes/New Initiatives in FY23

- Purchase of new server for Township Office
- Improvements to park facilities

EXPENDITURES

Dept 970	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
101-970-970.000	CAPITAL OUTLAY - GENERAL	0.00	0.00	10,000.00	25,000.00	10,000.00
101-970-970.191	CAPITAL OUTLAY - ELECTIONS	0.00	0.00	20,000.00	0.00	0.00
101-970-970.260	CAPITAL OUTLAY - OFFICE	0.00	0.00	10,000.00	0.00	20,000.00
101-970-970.265	CAPITAL OUTLAY - TWP HALL	0.00	10,099.73	10,000.00	0.00	10,000.00
101-970-970.691	CAPITAL OUTLAY - PARKS	10,000.00	26,045.00	10,000.00	20,000.00	20,000.00
101-970-970.805	CAPITAL OUTLAY COMMUNITY & ECON DEVELOPMENT	1,000.00	0.00	0.00	0.00	0.00
Totals for dept 970		11,000.00	36,144.73	60,000.00	45,000.00	60,000.00

04 CAPITAL IMPROVEMENT

FY23 Capital Projects

In 2023, the Township Board is making investments into the following projects.

(SP): Denotes alignment with Strategic Plan objective or initiative

- New Township Hall Construction (SP)
- Maple Hill Splash Pad Construction (SP)
- 6th Street Park Restroom Facility (SP)



246 CAPITAL IMPROVEMENT

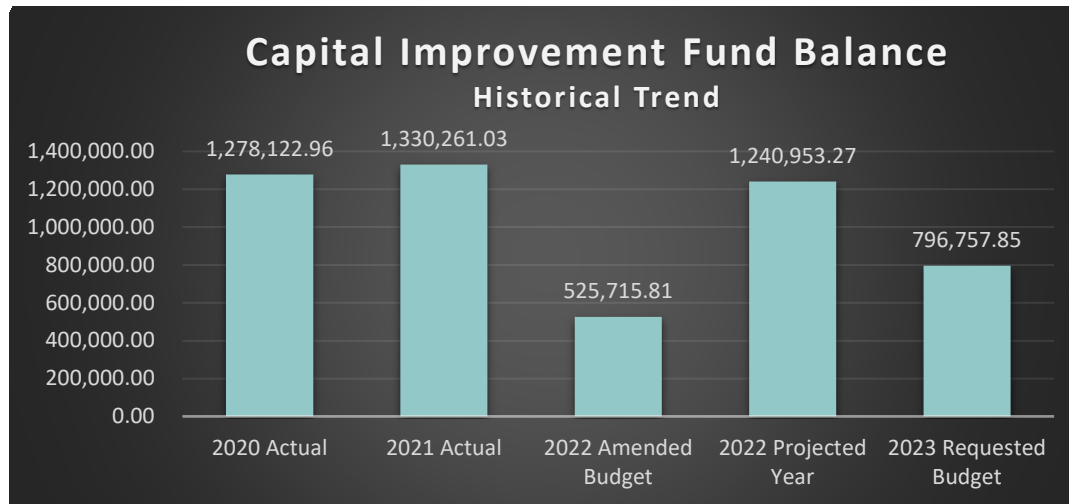
REVENUES

CAPITAL FUND	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
246-000-528.285	OTHER FEDERAL GRANTS – ARPA	0.00	0.00	250,000.00	250,000.00	700,000.00
246-000-580.000	CONTRIBUTIONS	740.00	15,000.00		70.00	
246-000-580.100	CONTRIBUTIONS - SPLASH PAD		47,174.76	20,000.00	9,700.00	
246-000-664.000	INTEREST ON INVESTMENT	10,968.85	5,143.64		9,000.00	5,000.00
246-000-699.000	TRANSFER FROM GENERAL FUND	1,049,330.12	175,000.00	200,000.00	200,000.00	200,000.00
246-000-699.426	TRANSFER FROM 6 th STREET MDNR	0.00	0.00	0.00	163,248.66	0.00
TOTAL ESTIMATED REVENUES		1,061,038.97	242,318.40	470,000.00	632,018.66	905,000.00

EXPENDITURES

DEPT 000 - UNCLASSIFIED		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
246-000-971.000	OFFICE IMPROVEMENT	5,647.50	11,666.68			
246-000-975.000	BUILDINGS, ADDITIONS & IMPROVEMENTS		68,046.73	375,000.00	507,700.00	241,666.67
Totals for dept 000 -		5,647.50	79,713.41	375,000.00	507,700.00	241,666.67
Dept 691 - RECREATION & CULTURE						
246-691-820.000	ENGINEERING FEES			(45,454.78)	(45,454.78)	
246-691-930.050	IMPROVEMENTS - PARK		100,000.00	45,000.00		100,628.75
246-691-970.000	LAND IMPROVEMENT	37,298.97	27.00			
246-691-970.200	PICKLEBALL COURTS	88,517.00				
246-691-970.300	6TH STREET PARK RESTROOMS		8,800.00	600,000.00	9,081.20	600,000.00
246-691-970.400	TEXAS DRIVE PARK SPLASH PAD		1,639.92	300,000.00	250,000.00	406,900.00
Totals for dept 691 - RECREATION & CULTURE		125,815.97	110,466.92	899,545.22	213,626.42	1,107,528.75
TOTAL APPROPRIATIONS		131,463.47	190,180.33	1,274,545.22	721,326.42	1,349,195.42

246 CAPITAL IMPROVEMENT



2023 CAPITAL IMPROVEMENT FUND NET BALANCE

Total Revenues: \$905,000.00

Total Expenditures: \$1,349,195.42

Net Balance: **-\$444,195.42**

2022 PROJECTED END OF YEAR FUND BALANCE

2022 Beginning Fund Balance: \$1,330,261.03

2022 Projected Net Position: **-\$89,307.76**

2022 Projected Ending Fund Balance: \$1,240,953.27

05 FIRE DEPARTMENT

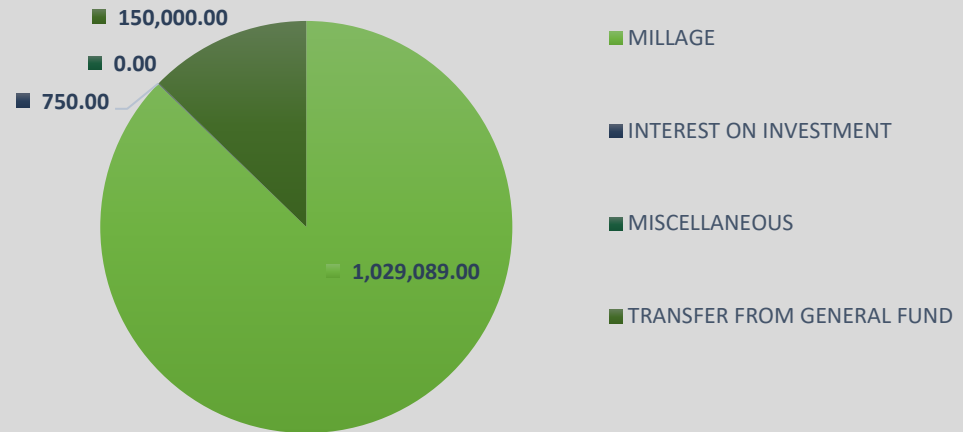
206 FIRE DEPARTMENT REVENUES

The Fire Fund (206) is the fund through which all of the fire operation and expenditures are budgeted. The Fire Fund is primarily supported by two sources of revenue.

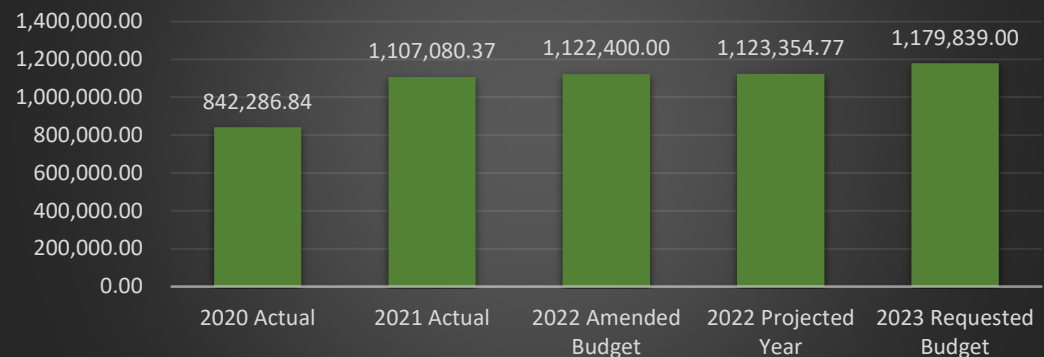
- The first source of revenue is the voted, dedicated millage (currently at 0.9805) which will generate approximately \$1,029,089.00 in property tax revenue.
- The second source is the General Fund appropriation. In FY 2022 there will be \$150,000.00 transferred from the General Fund to the Fire Department Fund and \$125,000 will be transferred into the Fire Department Capital Fund.

Significant Changes/New Initiatives in FY23

- The Fire Department continues to set aside funds in their reserve for the planned improvements/renovations to their office space, which is slated to begin after completion of the new Township Hall.



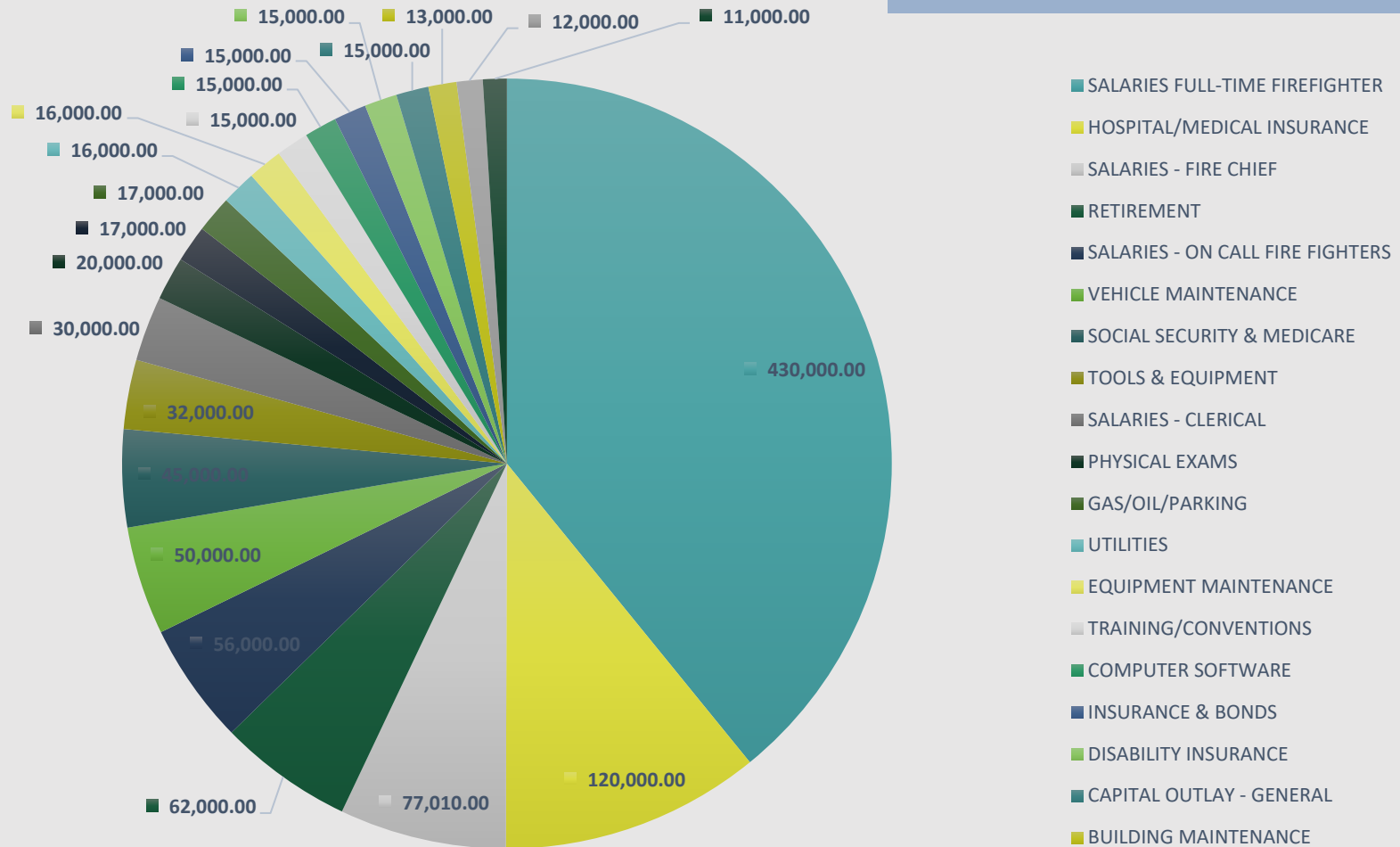
Fire Department Revenue Historical Trend



206

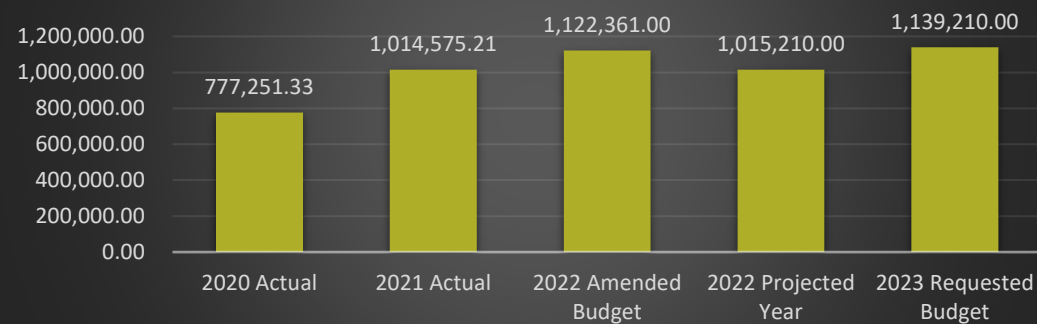
FIRE DEPARTMENT EXPENDITURES

2023 Fire Dept. Expenditures Greater than \$10,000



206 FIRE DEPARTMENT EXPENDITURES

Fire Department Expenditures
Historical Trend



2023 Fire Department Net Balance

Total Revenues: \$1,179,839.00
Total Expenditures: \$1,139,210.00
Net Balance: \$40,629.00

2022 Projected EOY Fire Dept. Fund Balance

2022 Beginning Fund Balance: \$538,929.50
2022 Projected Net Position: \$8108,144.77
2022 Projected Ending Fund Balance: \$647,074.27

FIRE CAPITAL PROJECTS FUND

ESTIMATED REVENUES		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
406-000-664.000	INTEREST ON INVESTMENT	6,035.97	4,276.01	1,000.00	4,500.00	1,000.00
406-000-673.000	SALE OF FIXED ASSETS	0.00	50,000.00	0.00	0.00	0.00
406-000-699.000	TRANSFER IN	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00
TOTAL REVENUES		131,035.97	179,276.01	126,000.00	129,500.00	126,000.00
APPROPRIATIONS						
406-000-970.000	CAPITAL IMPROVEMENTS	0.00	26,252.17	16,000.00	0.00	0.00
TOTAL EXPENDITURES		0.00	26,252.17	16,000.00	0.00	0.00

2022 Projected EOY Fire Fund Capital (406) Fund Balance

2022 Beginning Fund Balance: \$981,294.10
2022 Projected Net Position: \$129,500.00
2022 Projected Ending Fund Balance: \$1,110,794.10

206 FIRE DEPARTMENT EXPENDITURES

REVENUES

FIRE FUND	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
206-000-425.000	MILLAGE	452,524.94	945,156.68	971,800.00	967,304.45	1,029,089.00
206-000-528.000	OTHER FEDERAL GRANTS	45,855.00	10,773.06	0.00	0.00	0.00
206-000-664.000	INTEREST ON INVESTMENT	1,907.07	142.46	500.00	6,000.00	750.00
206-000-698.000	MISCELLANEOUS	588.83	1,008.17	100.00	50.32	0.00
206-000-699.000	TRANSFER FROM GENERAL FUND	341,411.00	150,000.00	150,000.00	150,000.00	150,000.00
TOTAL ESTIMATED REVENUES		842,286.84	1,107,080.37	1,122,400.00	1,123,354.77	1,179,839.00

EXPENDITURES

APPROPRIATIONS		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
206-000-701.000	SALARIES – CLERICAL	0.00	0.00	0.00	0.00	30,000.00
206-000-702.000	SALARIES - FIRE CHIEF	69,590.03	73,466.91	73,343.00	73,343.00	77,010.00
206-000-703.000	SALARIES- DEPUTY CHIEF	8,250.19	7,170.36	7,768.00	1,150.00	0.00
206-000-703.250	2023 COLA STIPEND	0.00	0.00	0.00	0.00	2,200.00
206-000-704.000	SALARIES - ON CALL FIRE FIGHTERS	44,819.76	75,339.71	56,000.00	48,000.00	56,000.00
206-000-704.200	TRAINING	9,472.16	10,329.43	15,000.00	12,000.00	12,000.00
206-000-704.300	WORK DETAIL	12,124.98	17,512.89	11,000.00	22,000.00	11,000.00
206-000-705.000	TRAINING/CONVENTIONS	10,039.60	19,163.13	15,000.00	13,000.00	15,000.00
206-000-706.000	SALARIES FULL-TIME FIREFIGHTER	259,655.65	383,496.60	460,000.00	410,000.00	430,000.00
206-000-707.000	PHYSICAL EXAMS	20,564.56	17,757.10	20,000.00	2,000.00	20,000.00
206-000-708.000	HSA EXPENSE	1,400.00	7,000.00	7,000.00	7,000.00	7,000.00
206-000-728.000	OFFICE SUPPLIES	882.24	300.61	2,000.00	1,000.00	1,000.00
206-000-729.000	MEMBERSHIP AND DUES	8,437.37	6,411.00	5,200.00	1,000.00	5,200.00
206-000-730.000	BOOKS/MAGAZINES/PERIODICALS	1,716.90	6,922.39	1,300.00	600.00	500.00
206-000-740.000	OPERATING SUPPLIES	26,841.69	4,652.31	17,000.00	12,000.00	17,000.00
206-000-741.000	MEDICAL SUPPLIES	17,104.55	7,484.87	4,400.00	4,400.00	4,000.00

206 FIRE DEPARTMENT EXPENDITURES

206-000-750.000	TOOLS & EQUIPMENT	25,722.19	48,407.71	35,500.00	27,000.00	32,000.00
206-000-800.000	COMPUTER SOFTWARE	0.00	0.00	12,000.00	17,000.00	15,000.00
206-000-808.000	INDEPENDENT AUDITOR	789.75	575.25	800.00	800.00	800.00
206-000-826.000	LEGAL FEES	2,152.50	697.00	1,400.00	200.00	1,400.00
206-000-852.000	TELEPHONE/911/CELLULAR	8,787.62	12,623.22	7,600.00	6,000.00	8,400.00
206-000-861.000	GAS/OIL/PARKING	8,449.75	15,299.82	12,700.00	18,000.00	17,000.00
206-000-900.000	PRINTING AND PUBLISHING	2,613.32	2,051.32	1,700.00	2,500.00	1,700.00
206-000-910.000	INSURANCE & BONDS	18,763.01	7,342.00	15,000.00	7,342.00	15,000.00
206-000-920.000	UTILITIES	15,843.49	21,216.47	15,750.00	17,000.00	16,000.00
206-000-931.000	BUILDING MAINTENANCE	21,979.91	17,146.99	9,000.00	15,500.00	13,000.00
206-000-933.000	EQUIPMENT MAINTENANCE	13,477.58	13,214.98	20,100.00	18,000.00	16,000.00
206-000-934.000	VEHICLE MAINTENANCE	38,291.48	26,178.74	33,750.00	31,000.00	50,000.00
206-000-935.000	ELECTRONICS	10,391.06	2,964.45	8,100.00	10,000.00	7,000.00
206-000-956.000	MISCELLANEOUS	2,022.81	1,004.36	1,950.00	1,000.00	1,000.00
206-000-966.000	SOCIAL SECURITY & MEDICARE	33,294.67	42,681.93	45,000.00	45,000.00	45,000.00
206-000-966.100	HOSPITAL/MEDICAL INSURANCE	30,981.99	108,047.45	120,000.00	90,000.00	120,000.00
206-000-966.125	DISABILITY INSURANCE	11,916.32	6,381.65	15,000.00	6,500.00	15,000.00
206-000-966.150	RETIREMENT	40,874.20	51,734.56	62,000.00	60,000.00	62,000.00
206-000-971.000	CAPITAL OUTLAY - GENERAL	0.00	0.00	0.00	34,875.00	15,000.00
TOTAL APPROPRIATIONS		777,251.33	1,014,575.21	1,122,361.00	1,015,210.00	1,139,210.00

06 BUILDING DEPARTMENT

249 BUILDING DEPARTMENT REVENUES

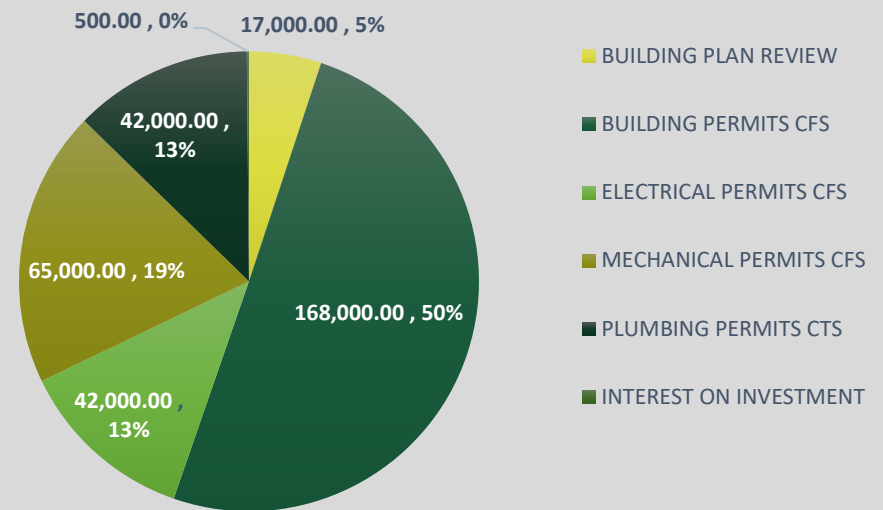
The Building Fund (249) is an enterprise fund in which all of the building department operations and expenditures are budgeted. This fund is supported by permit fee and plan review revenue. The permit fees are from building, electrical, mechanical, and plumbing permits are expected to generate approximately \$334,500.

Expenditures in this fund include:

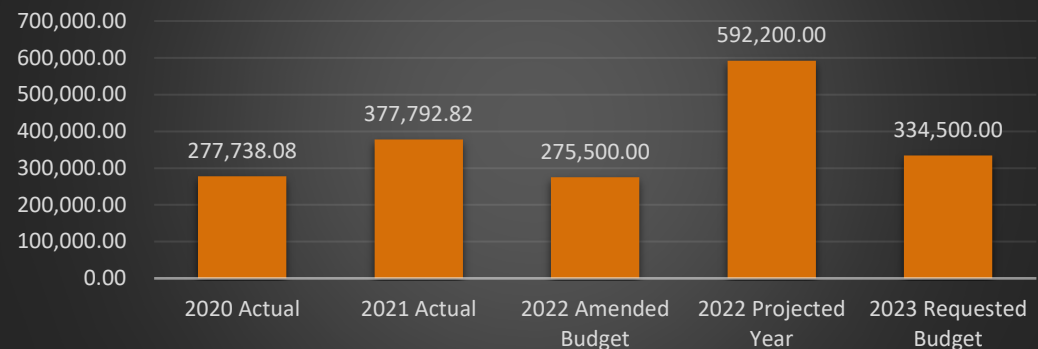
- Wages for the following employees
 - Building Official
 - Building Department Administrative Assistant
 - Mechanical, Electrical, and Plumbing Inspectors
 - Temporary Inspectors
- Tools and Supplies
- Administrative costs related to this department
- Rent to the Township
- Continuing Education

Significant Changes/New Initiatives in FY23

- Improvements to plan review process
- Streamlined permit application process

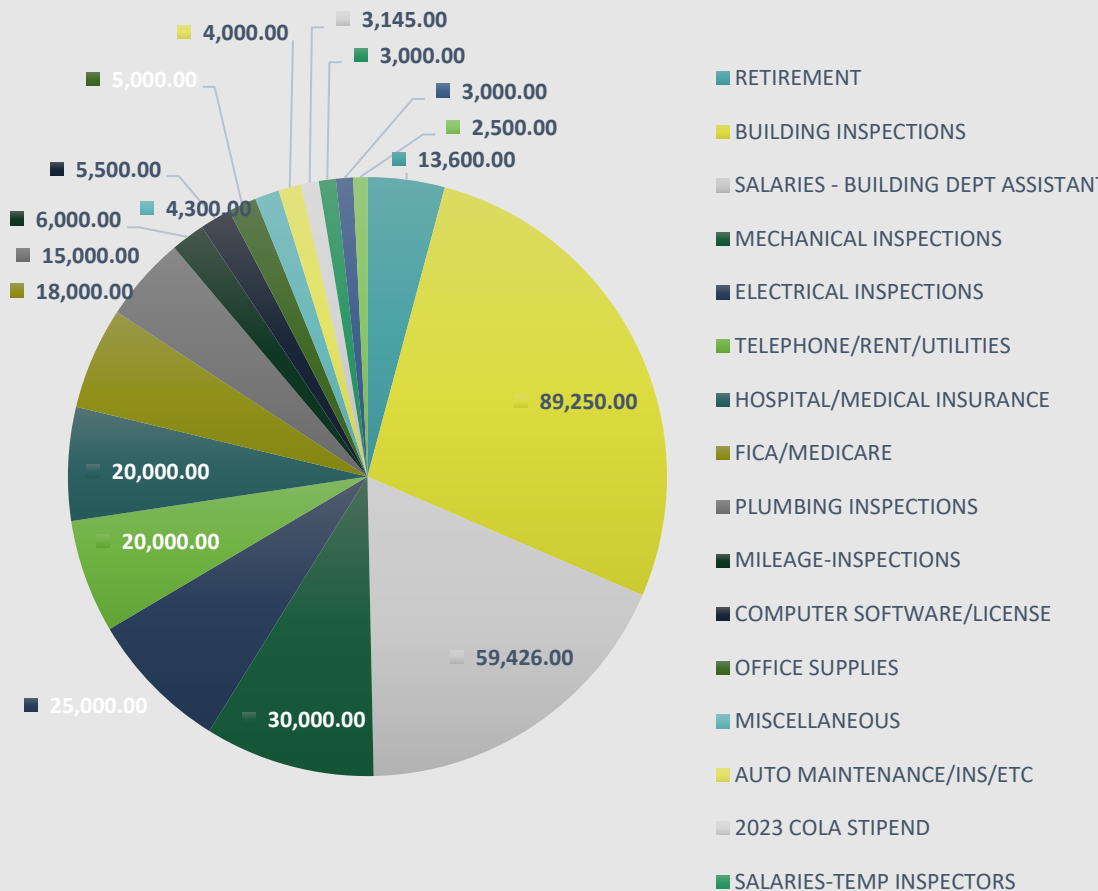


Building Department Revenue Historical Trend

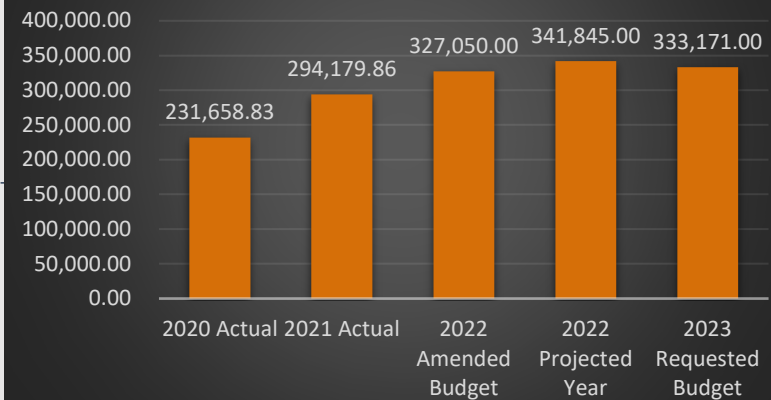


249 BUILDING DEPARTMENT EXPENDITURES

2023 Building Department Expenditures Greater than \$2,000



Building Department Expenditures- Historical Trend



2023 Building Department Net Balance

Total Revenues: \$334,500.00
Total Expenditures: \$333,171.00
Net Balance: \$1,329.00

2022 Projected End of Year Fund Balance

2022 Beginning Fund Balance: \$279,402.81
 2022 Projected Net Position: \$279,402.81
2022 Projected Ending Fund Balance: \$529,757.81

249

BUILDING DEPARTMENT DETAIL

REVENUES

FUND 249	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
249-000-470-000	BUILDING PLAN REVIEW	0.00	0.00	0.00	0.00	17,000.00
249-000-620.000	BUILDING PERMITS CFS	185,749.62	200,537.00	165,000.00	380,000.00	168,000.00
249-000-621.000	ELECTRICAL PERMITS CFS	41,277.00	79,418.00	40,000.00	65,000.00	42,000.00
249-000-622.000	MECHANICAL PERMITS CFS	50,264.25	97,799.20	50,000.00	90,000.00	65,000.00
249-000-622.150	PLUMBING INSPECTIONS CFS	0.00	0.00	20,000.00	55,000.00	42,000.00
249-000-664.000	INTEREST ON INVESTMENT	447.21	38.62	500.00	2,200.00	500.00
TOTAL ESTIMATED REVENUES		277,738.08	377,792.82	275,500.00	592,200.00	334,500.00

EXPENDITURES

FUND 249		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
249-000-966.150	RETIREMENT	11,553.41	11,097.29	13,000.00	13,000.00	13,600.00
249-000-995.408	TRANSFER OUT – TWP HALL	0.00	0.00	52,000.00	52,000.00	0.00
249-371-703.000	BUILDING INSPECTIONS	72,202.14	71,888.50	70,550.00	70,550.00	89,250.00
249-371-703.100	MECHANICAL INSPECTIONS	19,721.42	39,791.25	25,000.00	35,000.00	30,000.00
249-371-703.150	PLUMBING INSPECTIONS	0.00	0.00	15,000.00	17,500.00	15,000.00
249-371-703.250	2023 COLA STIPEND	0.00	0.00	0.00	0.00	3,145.00
249-371-704.000	ELECTRICAL INSPECTIONS	18,374.05	32,270.34	25,000.00	30,000.00	25,000.00
249-371-705.000	SALARIES - BUILDING DEPT ASSISTANT	32,547.71	37,841.19	37,050.00	37,050.00	59,426.00
249-371-706.000	SALARIES-TEMP INSPECTORS	3,174.70	5,110.52	6,000.00	100.00	3,000.00
249-371-708.000	HSA EXPENSE	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
249-371-710.000	BUILDING PERMIT REVIEW	0.00	60.00	250.00	0.00	250.00
249-371-712.000	BUILDING BOARD OF APPEALS	0.00	7,469.60	300.00	0.00	300.00
249-371-728.000	OFFICE SUPPLIES	2,385.23	4,162.22	5,000.00	3,000.00	5,000.00
249-371-729.000	MEMBERSHIP AND DUES	45.00	45.00	250.00	45.00	250.00
249-371-730.000	RECORD STORAGE	1,122.86	1,466.96	1,500.00	500.00	500.00
249-371-740.000	TOOLS AND SUPPLIES	2,139.61	1,211.51	2,500.00	1,000.00	2,500.00

249

BUILDING DEPARTMENT DETAIL

249-371-750.000	AUTO MAINTENANCE/INS/ETC	1,509.75	2,414.27	2,500.00	4,000.00	4,000.00
249-371-800.000	COMPUTER SOFTWARE/LICENSE	3,695.33	5,391.17	4,000.00	4,000.00	5,500.00
249-371-808.000	AUDIT	947.70	690.30	750.00	750.00	750.00
249-371-826.000	LEGAL FEES	1,004.50	1,629.04	1,000.00	0.00	1,000.00
249-371-852.000	TELEPHONE/RENT/UTILITIES	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
249-371-873.000	MILEAGE-INSPECTIONS	1,989.30	1,574.14	500.00	4,000.00	6,000.00
249-371-900.000	PRINTING AND PUBLISHING	928.31	0.00	250.00	700.00	250.00
249-371-910.000	INSURANCE & BONDS	2,273.12	0.00	2,500.00	0.00	0.00
249-371-955.000	CONTINUING EDUCATION	872.71	2,159.11	3,000.00	1,500.00	3,000.00
249-371-956.000	MISCELLANEOUS	0.00	323.40	1,000.00	7,500.00	4,300.00
249-371-966.000	FICA/MEDICARE	11,164.92	14,034.70	15,000.00	16,500.00	18,000.00
249-371-966.100	HOSPITAL/MEDICAL INSURANCE	21,335.40	22,380.84	20,000.00	20,000.00	20,000.00
249-371-966.125	DISABILITY INSURANCE	1,271.66	1,645.11	1,750.00	1,750.00	1,750.00
249-371-968.000	DEPRECIATION	0.00	8,123.40	0.00	0.00	0.00
TOTAL ESTIMATED EXPENDITURES		231,658.83	294,179.86	327,050.00	341,845.00	333,171.00

2022 Projected End of Year Building Fund Capital (449) Fund Balance

2022 Beginning Fund Balance: \$267,959.52

2022 Projected Net Position: **-\$198,800**

2022 Projected Ending Fund Balance: \$69,159.52

07 OTHER FUNDS & DEPARTMENTS

- CENTRAL COUNTY TRANSIT AUTHORITY (255)
- FLOOD MITIGATION (SHORT-TERM) (280)
- FLOOD MITIGATION (LONG-TERM/FEMA) (281)
- AMERICAN RESCUE PLAN ACT (ARPA) (285)
- SEWER (296)
- WATER (297)
- DOWNTOWN DEVELOPMENT AUTHORITY (494)
- N. EAGLE LAKE DRIVE SAD (810)
- TREASURE ISLAND SAD (811)
- ROAD MAINTENANCE FUND (812)
- TEXAS CORNERS CORRIDOR & PATHWAY ENHANCEMENT (820)
- EAGLE LAKE SAD (830 & 832)
- CROOKED LAKE SAD (835 & 840)
- STREET LIGHTING (861)

255 CENTRAL COUNTY TRANSIT AUTHORITY

The Central County Transit Authority Special Assessment District was initiated to pay for a portion of the contract cost to continue bus service to the 9th Street corridor and KVCC. KVCC pays for 73% of the contract cost and the Township is responsible for the remaining 27%. Of the remaining 27%, the Township contributes 12% and the remaining 15% is assessed to those in the district. The 5-year special assessment was renewed in 2021.

2022 Projected End of Year Fund Balance

2022 Beginning Fund Balance: \$7,079.30

2022 Projected Net Position: \$2,159.00

2022 Projected Ending Fund Balance: \$9,238.30

2023 Net Balance

Total Revenues: \$30,025.00

Total Expenditures: \$29,010.00

Net Balance: \$1,015.00

REVENUES

Dept 000	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
255-000-664.000	INTEREST ON INVESTMENT	3.98	0.52	10.00	40.31	25.00
255-000-672.000	SPECIAL ASSESSMENT	8,652.60	8,734.09	17,000.00	17,128.69	17,000.00
255-000-698.000	MISCELLANEOUS	3.61	3.30	0.00	0.00	0.00
255-000-699.000	TRANSFER FROM GENERAL FUND	12,000.00	20,000.00	13,000.00	13,000.00	13,000.00
TOTAL ESTIMATED REVENUES		20,660.19	28,737.91	30,010.00	30,169.00	30,025.00

EXPENDITURES

255-000-801.000	CONTRACTED SERVICES	28,653.66	23,352.80	27,810.00	27,810.00	27,810.00
255-000-808.000	INDEPENDENT AUDITOR	157.95	115.05	200.00	200.00	200.00
255-000-826.000	LEGAL FEES	0.00	1,599.00	500.00	0.00	500.00
255-000-956.000	MISCELLANEOUS	0.00	0.00	500.00	0.00	500.00
TOTAL APPROPRIATIONS		28,811.61	25,066.85	29,010.00	28,010.00	29,010.00

285 AMERICAN RESCUE PLAN ACT (ARPA)

In 2021, the federal government released the American Rescue Plan Act, which provides significant funding to state and local governments to use for necessary investments in sewer/water/broadband infrastructure, responding to the COVID-19 public health emergency, and provide government services to the extent of revenue lost. Expenditures must be obligated by December 31, 2024 and spent by December 31, 2026.

To date, the Township has allocated \$350,000 to the Maple Hill Splash Pad.

2022 Projected End of Year Fund Balance

2022 Beginning Fund Balance: \$24.81

2022 Projected Net Position: \$670,013.91

2022 Projected Ending Fund Balance: \$670,038.72

Note: FY21 ARPA installment (\$902,766.50) not represented in fund balance as it is unearned revenue until spent.

2023 Net Balance

Total Revenues: \$2,500.00

Total Expenditures: \$700,000.00

Net Balance: -\$697,500.00

REVENUES

Dept 000	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
285-000-520.000	ARPA-CLFRF	0.00	0.00	902,766.50	910,013.91	0.00
285-000-664.000	INTEREST ON INVESTMENT	0.00	24.81	0.00	10,000.00	2,500.00
TOTAL ESTIMATED REVENUES		0.00	24.81	902,766.50	920,013.91	2,500.00

EXPENDITURES

Dept 000	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
285-000-995.246	TRANSFER OUT - CAPITAL	0.00	0.00	0.00	250,000.00	700,000.00
TOTAL ESTIMATED EXPENDITURES		0.00	0.00	0.00	250,000.00	700,000.00

280 FLOOD MITIGATION SHORT-TERM PROJECT

The Flood Mitigation Special Assessment Fund (280) is the fund through which the expenses for the Short-Term Flood Mitigation Pumping Project are budgeted. It is supported by the Special Assessment District, an Installment Purchase Agreement, and the Township General Fund.

- Engineering Fees
- Water Testing
- Legal Fees
- Flood Supplies
- Loan Payment
- Utilities
- Emergency Road Stabilization
- Equipment

Expenditures in the fund include:

- Installation/Monitoring

2022 Projected End of Year Fund Balance

2022 Beginning Fund Balance: \$229,924.72

2022 Projected Net Position: \$332,511.28

2022 Projected Ending Fund Balance: \$562,436.00

2023 Net Balance

Total Revenues: \$0.00

Total Expenditures: \$0.00

Net Balance: \$562,436.00

REVENUES

DEP 000	DESCRIPTION	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
280-000-664.000	INTEREST ON INVESTMENT	281.73	7.11	10.00	30.00	0.00
280-000-664.100	INT. EARNED - SPEC.ASSESS	7,297.93	3,674.18	3,290.00	0.00	0.00
280-000-672.000	SPECIAL ASSESSMENT	411,203.14	351,505.35	329,891.00	335,685.28	0.00
280-000-699.000	TRANSFER FROM GENERAL FUND	25,000.00	83,604.35	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		443,782.80	438,790.99	333,191.00	335,715.28	0.00

280

FLOOD MITIGATION SHORT-TERM PROJECT

EXPENDITURES

FUND 280-FLOOD MITIGATION	DESCRIPTION	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
280-000-819.000	INSTALLATION/MONITORING	214,905.40	138,189.52	0.00	0.00	0.00
280-000-820.000	ENGINEERING FEES	75,603.10	25,805.45	0.00	3,000.00	0.00
280-000-821.100	ENGINEERING PERMANENT DRAWDOWN	15,927.95	200.00	0.00	0.00	0.00
280-000-822.000	WATER TESTING	204.00	0.00	0.00	0.00	0.00
280-000-826.000	LEGAL FEES	7,136.00	225.50	0.00	0.00	0.00
280-000-875.000	FLOODING SUPPLIES	11,032.43	0.00	0.00	0.00	0.00
280-000-900.000	PRINTING AND PUBLISHING	19.99	0.00	0.00	204.00	0.00
280-000-920.000	UTILITIES	57,213.15	29,720.94	0.00	0.00	0.00
280-000-980.000	EQUIPMENT	1,238.49	7,111.04	0.00	0.00	0.00
280-000-990.000	LOAN PAYMENT PRINCIPAL	436,502.42	446,732.17	227,276.94	0.00	0.00
280-000-991.000	LOAN PAYMENT INTEREST	23,347.02	13,117.27	2,647.78	0.00	0.00
TOTAL APPROPRIATIONS		843,129.95	661,101.89	229,924.72	3,204.00	0.00

281

FLOOD MITIGATION LONG-TERM PROJECT (FEMA)

The Township is still working with FEMA, the Kalamazoo County Drain Commission, and Prein & Newhof to establish the final cost estimates for the long-term flood mitigate project. Until we have clarity on whether the Township will be awarded more funding through FEMA, we are making an assumption for FY23 utilizing the previously awarded FEMA grant amount; we remain hopeful that the Township will be awarded additional funding to help cover the added costs of the new project design.

PLACEHOLDER REVENUES & EXPENDITURES – **WILL BE AMENDED ONCE FUNDING & PROJECT COSTS FINALIZED**

REVENUES

Dept 281 -		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
281-000-539.000	FEDERAL GRANT – FEMA	0.00	0.00	772,275.00	0.00	772,275.00
281-000-664.000	INTEREST ON INVESTMENT	0.00	0.00	0.00	175.00	0.00
281-000-672.000	DRAIN OFFICE SAD REVENUE	0.00	0.00	200,000.00	0.00	0.00
281-000-699.000	TRANSFER FROM GENERAL FUND	0.00	0.00	50,000.00	50,000.00	25,000.00
TOTAL ESTIMATED REVENUES		0.00	0.00	1,022,275.00	50,175.00	797,275.00

EXPENDITURES

Dept 281 -		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
281-000-820.000	ENGINEERING FEES	0.00	0.00	205,300.00	3,500.00	0.00
281-000-826.000	LEGAL FEES	0.00	0.00	0.00	1,000.00	0.00
281-000-901.000	ADMINISTRATIVE FEE	0.00	0.00	10,200.00	0.00	0.00
281-000-920.200	CONSTRUCTION – LONG-TERM FLOOD	0.00	0.00	1,019,500.00	0.00	797,275.00
281-000-920.300	CONSTRUCTION PERMITTING	0.00	0.00	100,000.00	0.00	0.00
TOTAL ESTIMATED EXPENDITURES		0.00	0.00	1,335,000.00	4,500.00	797,275.00

296 SPECIAL SEWER

The Special Sewer Fund (296) is a special revenue fund used to construct and maintain sewer infrastructure in the Township. The residents of Texas Township that are on the sewer system are billed directly from the City of Kalamazoo. Revenue for Special Sewer Fund comes from two sources, the payment of Texas Township connection fees for new customers and the payment of special assessment/frontage fees.

The Township is anticipating increased revenue in FY22 and FY23 as several large development projects are planned, which will increase the number of connections.

2022 Projected End of Year Fund Balance

2022 Beginning Fund Balance: \$1,879,417.89

2022 Projected Net Position: \$868,381.11

2022 Projected Ending Fund Balance: \$2,747,799.00

2023 Net Balance

Total Revenues: \$601,700.00

Total Expenditures: \$47,000.00

Net Balance: \$554,700.00

REVENUES

Dept 296	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
296-000-569.000	STATE SAW GRANT REVENUE	219,958.20	0.00	0.00	0.00	0.00
296-000-621.200	SEWER BENEFIT USE-KZOO	1,800.00	42,700.00	107,862.00	518,504.00	95,000.00
296-000-621.800	SEWER PARCEL FEE-KZOO	0.00	8,600.00	17,200.00	43,000.00	17,200.00
296-000-627.200	SEWER BENEFIT USE FEE - PORTAGE	273,249.04	108,949.10	50,000.00	229,350.26	140,000.00
296-000-627.800	SEWER PARCEL FEE-PORTAGE	51,600.00	19,780.00	25,800.00	102,340.00	86,000.00
296-000-664.000	INTEREST ON INVESTMENTS	16,587.62	7,509.91	1,500.00	8,455.00	8,500.00
296-000-664.100	INT. EARNED - SPEC.ASSESS	2,835.50	5,298.07	50.00	0.00	0.00
296-000-672.000	SPECIAL ASSESSMENT	24,193.53	16,594.40	25,000.00	21,885.41	35,000.00
296-000-672.050	SEWER MAINTENANCE FEE	0.00	136,974.34	167,710.00	149,646.44	220,000.00
296-000-673.200	DUE FROM OTHER FUNDS - INTEREST	5.39	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		590,229.28	346,405.82	395,122.00	1,073,181.11	601,700.00

296 SPECIAL SEWER

EXPENDITURES

Dept 296	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
296-000-726.000	MEMBERSHIP & DUES	22,369.00	22,396.00	25,000.00	22,396.00	25,000.00
296-000-808.000	INDEPENDENT AUDIT	2,527.20	1,840.80	2,000.00	2,000.00	2,000.00
296-000-820.000	ENGINEERING FEES	5,515.80	3,709.60	2,500.00	6,952.00	5,000.00
296-000-901.000	ADMINISTRATIVE FEE (Portage)	0.00	816.42	0.00	0.00	0.00
296-000-902.000	SEWER LEADS	4,302.11	7,910.88	10,000.00	7,642.00	10,000.00
296-000-907.000	REIMBURSE CONTRACTUAL CONNECTION FEES	5,114.05	0.00	5,000.00	0.00	5,000.00
296-000-930.000	SEWER MAINTENANCE & REPAIR	0.00	0.00	0.00	42,930.00	0.00
296-000-954.000	CONSTRUCTION COSTS	32,086.60	92,087.67	1,091,300.00	100,000.00	0.00
296-000-970.000	SAW EXPENSES	244,398.01	0.00	0.00	0.00	0.00
296-000-995.408	TRANSFER OUT – TWP HALL	0.00	0.00	22,880.00	22,880.00	0.00
TOTAL ESTIMATED EXPENDITURES		316,312.77	128,761.37	1,158,680.00	204,800.00	47,000.00

297 SPECIAL WATER

At the end of FY 2018, the Special Sewer and Water Fund was split into a Special Sewer Fund (Fund 296) and a Special Water Fund (Fund 297) at the direction of the Township Accounting Firm.

The Special Water Fund (297) is a special revenue fund used to construct and maintain the water infrastructure in the Township. The Township is a customer community of the City of Kalamazoo. The residents of Texas Township that are on the water system are billed directly from the City of Kalamazoo. Revenue for Special Water Fund comes from two sources, the payment of Texas Township connection fees for new customers and the payment of special assessment/frontage fees.

2022 Projected End of Year Fund Balance

2022 Beginning Fund Balance: \$605,734.63

2022 Projected Net Position: \$106,072.08

2022 Projected Ending Fund Balance: \$711,806.71

2023 Net Balance

Total Revenues: \$100,900.00

Total Expenditures: \$1,350.00

Net Balance: \$99,550.00

REVENUES

Dept 297-Special Water		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
297-000-664.000	INTEREST ON INVESTMENT	8,626.21	892.06	350.00	2,923.08	2,900.00
297-000-697.000	WATER CONNECTION FEES	12,000.00	2,200.00	4,000.00	3,800.00	8,000.00
297-000-697.500	WATER BENEFIT USE FEES	62,096.85	24,557.32	34,975.60	150,590.00	90,000.00
TOTAL ESTIMATED REVENUES		82,723.06	27,649.38	39,325.60	157,313.08	100,900.00

EXPENDITURES

Dept 297						
297-000-808.000	INDEPENDENT AUDITOR	789.75	575.25	850.00	850.00	850.00
297-000-820.000	ENGINEERING FEES	267.75	358.25	500.00	471.00	500.00
297-000-995.480	TRANSFER OUT – TWP HALL	0.00	0.00	49,920.00	49,920.00	0.00
TOTAL ESTIMATED EXPENDITURES		1,057.50	933.50	51,270.00	51,241.00	1,350.00

301 TOWNSHIP HALL – DEBT SERVICE

The Township Hall Debt Service Fund (301) was created for the debt service relative to the construction of the new Township Hall project. In 2022, the Township received \$6.69M in bond proceeds to help fund the project. A majority of the annual debt service payments (~\$500k) will be funded through an increase in state shared revenue.

REVENUES

Dept 301 – Twp Hall Debt Service		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
301-000-699.101	TRANSFER FROM GENERAL FUND	0.00	0.00	85,478.00	85,478.00	503,143.06
TOTAL ESTIMATED REVENUES		0.00	0.00	85,478.00	85,478.00	503,143.06

EXPENDITURES

Dept 301 – Twp Hall Debt Service		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
301-000-967.000	BOND ISSUANCE COSTS	0.00	0.00	84,978.00	84,978.00	0.00
301-000-969.000	PAYING AGENT FEES	0.00	0.00	500.00	500.00	0.00
301-000-991.000	BOND PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	230,000.00
301-000-993.000	BOND INTEREST PAYMENTS	0.00	0.00	0.00	0.00	273,143.06
TOTAL ESTIMATED EXPENDITURES		0.00	0.00	85,478.00	85,478.00	503,143.06

408 TOWNSHIP HALL – CONSTRUCTION

In late 2022, the Township created a new capital fund for the costs related to construction of the new Township Hall.

Approximately 19% of the construction cost will be funded in 2022 and the remaining cost is expected to be expended in 2023. The anticipated deadline for construction is fall 2023. The Township is using reserve funds and bond proceeds to fund this project.



REVENUES

Dept 408		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
408-000-696.000	BOND PROCEEDS	0.00	0.00	6,694,477.75	6,694,477.75	0.00
408-000-699.101	TRANSFER FROM GENERAL FUND	0.00	0.00	1,400,000.00	1,400,000.00	0.00
408-000-699.249	TRANSFER FROM BLDG FUND	0.00	0.00	52,000.00	52,000.00	0.00
408-000-699.403	TRANSFER FROM SEWER FUND	0.00	0.00	22,880.00	22,880.00	0.00
408-000-699.404	TRANSFER FROM WATER FUND	0.00	0.00	49,920.00	49,920.00	0.00
408-000-699.449	TRANSFER FROM BLDG CAPITAL	0.00	0.00	200,000.00	200,000.00	0.00
TOTAL ESTIMATED REVENUES		0.00	0.00	8,419,277.75	8,419,277.75	0.00

EXPENDITURES

Dept 408		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
408-000-965.000	PERMIT FEES	0.00	0.00	21,368.00	21,368.00	0.00
408-000-970.000	CONSTRUCTION COST	0.00	0.00	1,600,000.00	1,600,000.00	6,750,000.00
TOTAL ESTIMATED EXPENDITURES		0.00	0.00	1,621,368.00	1,621,368.00	6,750,000.00

494 DOWNTOWN DEVELOPMENT AUTHORITY (DDA)

The DDA Fund (494) is a designated fund that derives its revenue from the incremental growth of the tax base in the Township's Downtown Development District. All tax dollars received by the DDA are only from properties within the DDA District and only from the increase in the taxable value from the date the district was created. All tax dollars received by the DDA are to be used only for improvements within the DDA District.

The district is estimated to capture \$191,166.71 in tax revenue from Texas Township, Kalamazoo County, Portage Library, and Kalamazoo Valley Community College.

For FY 2023, the DDA has planned projects consisting of the construction of the ring road connecting Vineyard Parkway to Shooting Star Lane and a contribution towards the ring road segment connecting Q Avenue and Texas Drive. The district will continue to pay off their loan from the Township for the purchase of property within the DDA as well as their portion of the loan for the DDA sidewalks.

2022 Projected End of Year Fund Balance

2022 Beginning Fund Balance: \$226,053.06

2022 Projected Net Position: \$72,037.65

2022 Projected Ending Fund Balance: \$298,090.71

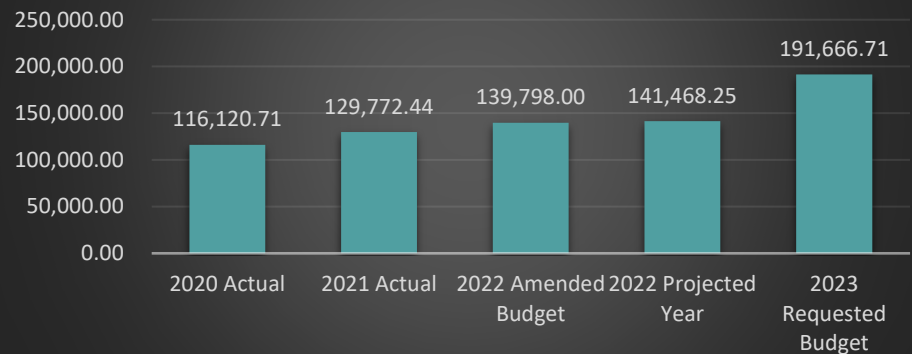
2023 Net Balance

Total Revenues: \$191,666.71

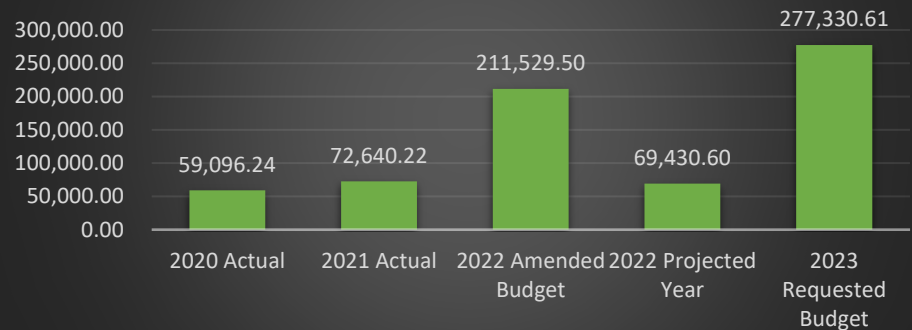
Total Expenditures: \$277,330.61

Net Balance: -\$85,663.90

DDA Revenue Historical Trend



DDA Expenditures Historical Trend



494

DOWNTOWN DEVELOPMENT AUTHORITY (DDA)

REVENUES

Dept 494- DDA		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
494-000-403.000	PROPERTY TAX	115,219.84	129,560.22	137,173.00	137,173.00	191,166.71
494-000-405.000	EVENT CONTRIBUTIONS	0.00	0.00	2,000.00	0.00	0.00
494-000-407.000	DEL REAL PROPERTY TAX	0.00	0.00	0.00	3,295.25	0.00
494-000-446.000	INTEREST REVENUE	145.66	0.00	125.00	0.00	0.00
494-000-664.000	INTEREST ON INVESTMENT	755.21	212.22	500.00	1,000.00	500.00
TOTAL ESTIMATED REVENUES		116,120.71	129,772.44	139,798.00	141,468.25	191,666.71

EXPENDITURES

EXPENDITURES		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
494-000-800.000	PROMOTIONAL EXPENSE	4,300.00	3,238.00	5,500.00	6,000.00	10,300.00
494-000-801.000	SPECIAL EVENTS	500.00	0.00	3,000.00	0.00	3,000.00
494-000-802.000	CORNERS COINS REDEMPTION	485.00	15.00	1,000.00	400.00	1,000.00
494-000-808.000	INDEPENDENT AUDIT	473.85	345.15	500.00	500.00	500.00
494-000-826.000	LEGAL FEES	5,945.00	0.00	1,000.00	0.00	1,000.00
494-000-827.000	PLANNING SERVICE FEES	3,992.97	0.00	1,000.00	0.00	1,000.00
494-000-900.000	PRINTING & PUBLISHING	0.00	1,914.20	2,000.00	1,000.00	2,000.00
494-000-901.000	ADMINISTRATIVE FEE	1,000.00	0.00	1,000.00	1,000.00	1,000.00
494-000-926.200	RING ROAD PROJECT	0.00	22,434.98	150,000.00	15,000.00	110,000.00
494-000-931.000	SIDEWALK MAINTENANCE	460.00	110.00	4,000.00	0.00	2,500.00
494-000-931.100	MOWING	10,400.00	7,475.00	5,000.00	9,000.00	8,500.00
494-000-931.200	SNOW REMOVAL	3,250.00	5,040.00	8,500.00	8,500.00	8,500.00
494-000-933.000	TEXAS DR RING ROAD SEGMENT CONST	0.00	0.00	0.00	0.00	99,000.00
494-000-935.000	REPAY GENERAL FUND	11,380.00	12,550.99	11,380.00	11,724.25	11,900.11
494-000-956.000	MISCELLANEOUS	637.42	3,037.29	1,000.00	0.00	1,000.00
494-000-991.000	LOAN PAYMENT-PRINCIPAL	11,284.00	12,014.16	12,469.50	12,469.50	12,942.09
494-000-992.000	LOAN PAYMENT INTEREST	3,356.00	3,004.34	2,549.00	2,549.00	2,076.41
494-000-995.000	INTEREST EXPENSE	1,632.00	1,461.11	1,631.00	1,287.85	1,112.00
Totals for dept 000 -		59,096.24	72,640.22	211,529.50	69,430.60	277,330.61

810 NORTH EAGLE LAKE DRIVE SPECIAL ASSESSMENT DISTRICT

The North Eagle Lake Drive SAD Fund (810) is the fund through which all of the maintenance and repair operations and expenditures are budgeted. The North Eagle Lake Drive SAD Fund is supported by a Special Assessment District. This district was established in FY 2015.

Expenditures in this fund include:

- Road Maintenance/ Snow Removal
- Administrative costs related to this fund

The FY 2023 budget for North Eagle Lake Drive SAD Fund has a minimal increase from FY 2022.

2022 Projected End of Year Fund Balance

2022 Beginning Fund Balance: \$6,834.74

2022 Projected Net Position: \$465.00

2022 Projected Ending Fund Balance: \$7,299.74

2023 Net Balance

Total Revenues: \$2,350.00

Total Expenditures: \$2,225.00

Net Balance: \$125.00

REVENUES

Dept 810	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
810-000-664.000	INTEREST ON INVESTMENT	3.87	0.53	10.00		10.00
810-000-672.000	SPECIAL ASSESSMENT	2,340.00	2,340.00	2,340.00	2,340.00	2,340.00
TOTAL ESTIMATED REVENUES		2,343.87	2,340.53	2,350.00	2,340.00	2,350.00

EXPENDITURES

Dept 810		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
810-000-799.000	ROAD MAINTENANCE	1,391.50	1,391.50	1,500.00	1,700.00	2,000.00
810-000-808.000	INDEPENDENT AUDITOR	157.95	115.05	175.00	175.00	175.00
810-000-910.000	ADMINISTRATIVE FEE	50.00	50.00	50.00		50.00
810-000-956.000	MISCELLANEOUS		(1.12)			
TOTAL APPROPRIATIONS		1,599.45	1,555.43	1,725.00	1,875.00	2,225.00

811 TREASURE ISLAND SPECIAL ASSESSMENT DISTRICT

The Treasure Island SAD Fund (811) is the fund through which all of the maintenance and repair operations and expenditures are budgeted. The Treasure Island SAD Fund is supported by a Special Assessment District. In FY 2023, this special assessment is expected to generate \$7,200.00

Expenditures in this fund include:

- Road Maintenance
- Administrative costs related to this fund

2022 Projected End of Year Fund Balance

2022 Beginning Fund Balance: \$4,200.38

2022 Projected Net Position: **-\$3,827.28**

2022 Projected Ending Fund Balance: \$373.10

2023 Net Balance

Total Revenues: \$7,225.00

Total Expenditures: \$7,200.00

Net Balance: \$25.00

REVENUES

Dept 811		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
811-000-580.000	CONTRIBUTIONS	0.00	0.00	0.00	500.00	0.00
811-000-664.000	INTEREST ON INVESTMENT	3.29	0.35	10.00	160.00	25.00
811-000-672.000	TREASURE ISLAND SAD	3,362.04	3,362.04	3,362.00	3,335.61	7,200.00
TOTAL ESTIMATED REVENUES		3,365.33	3,362.39	3,372.00	3,995.61	7,225.00

EXPENDITURES

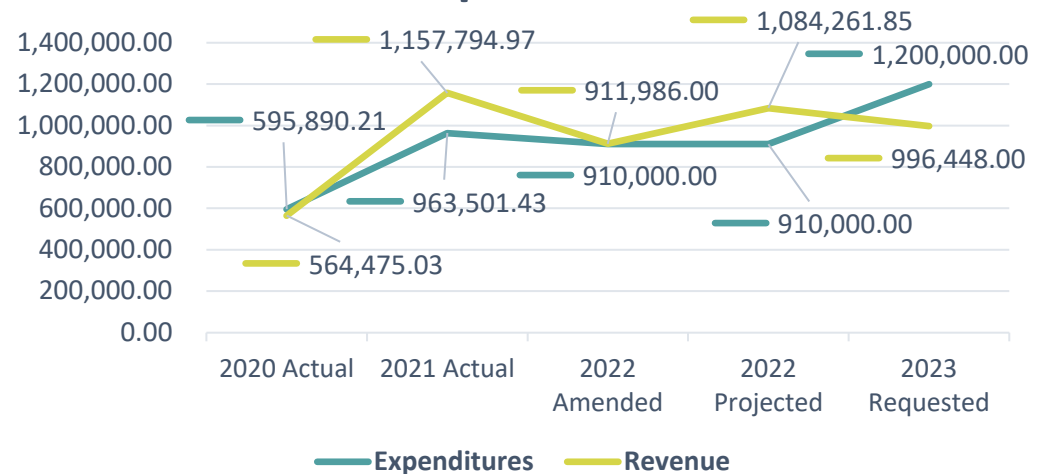
Dept 811		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
811-000-799.000	ROAD MAINTENANCE	2,415.00	2,500.00	2,500.00	3,408.75	2,800.00
811-000-808.000	INDEPENDENT AUDIT	157.95	115.05	150.00	150.00	0.00
811-000-826.000	LEGAL FEES	0.00	0.00	0.00	750.00	0.00
811-000-900.000	PRINTING AND PUBLISHING		0.00	0.00	815.98	0.00
811-000-901.000	ADMINISTRATIVE FEE	50.00	50.00	50.00	0.00	0.00
811-000-920.000	UTILITIES	0.00	0.00	0.00	0.00	1,200.00
811-000-955.000	DRAIN REPAIR	0.00	0.00	0.00	0.00	2,400.00
811-000-956.000	MISCELLANEOUS	0.00	(1.60)	0.00	2,698.16	800.00
TOTAL APPROPRIATIONS		2,622.95	2,663.45	2,700.00	7,822.89	7,200.00

812 ROAD MAINTENANCE FUND

The Road Maintenance Fund (812) derives its revenue from two sources. The first is the Township-wide Road Assessment. This is a newly approved 10-year assessment. This assessment is expected to generate \$743,148.00 in revenue. The second source is general fund appropriation in the amount of \$150,000.

Each year the Road Committee works with the Road Commission of Kalamazoo County to designate Road Projects for the year. The funds are then expended towards those projects. The goal is to completely spend the funds out every year however this is not always possible due to project estimations and closing out of projects.

Road Maintenance SAD Revenue vs. Expenditures



812 ROAD MAINTENANCE FUND

REVENUES

Dept 812		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
812-000-664.000	INTEREST ON INVESTMENT	75.19	39.48	0.00	2,180.06	2,500.00
812-000-672.000	SPECIAL ASSESSMENT	414,240.00	778,937.08	761,986.00	760,751.78	743,148.00
812-000-672.025	S/A BALANCE PAYOFF	0.00	228,818.41	0.00	171,330.01	100,800.00
812-000-698.000	MISCELLANEOUS	159.84	0.00	0.00	0.00	0.00
812-000-699.000	TRANSFER FROM GENERAL FUND	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
TOTAL ESTIMATED REVENUES		564,475.03	1,157,794.97	911,986.00	1,084,261.85	996,448.00

EXPENDITURES

Dept 812		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
812-000-799.000	ROAD MAINTENANCE	583,714.66	963,501.43	910,000.00	910,000.00	1,200,000.00
812-000.826.000	LEGAL FEES	2,603.50	0.00	0.00	0.00	0.00
812-000-900.000	PRINTING & PUBLISHING	9,495.55	0.00	0.00	0.00	0.00
812-000-956.000	MISCELLANEOUS	76.50	0.00	0.00	0.00	0.00
TOTAL ESTIMATED EXPENDITURES		595,890.21	963,501.43	910,000.00	910,000.00	1,200,000.00

2023 Net Balance

Total Revenues: \$996,448.00
 Total Expenditures: \$1,200,000.00
 Net Balance: **-\$203,552.00**

2022 Projected End of Year Fund Balance

2021 Beginning Fund Balance: \$210,643.04
 2021 Projected Net Position: \$174,261.85
 2021 Projected Ending Fund Balance: **\$384,904.89**

820 TEXAS CORNERS CORRIDOR & PATHWAY ENHANCEMENT

One of the goals identified in the Township's 2014 Strategic Plan was to increase the walkability of the DDA area. In 2016, a sidewalk construction project was approved to install sidewalks on Q Ave and 8th Street in the DDA and the connecting neighborhoods.

Within the DDA, the Township, DDA and the Special Assessment District are all paying 1/3rd of the cost to install the sidewalks. Outside of the DDA, the Township is paying the total cost to install sidewalks.

The Township is funding the project thru an installment purchase loan and the DDA and SAD have 10 years to pay their portion back – the payoff will be completed in FY 2027.

2022 Projected End of Year Fund Balance

2022 Beginning Fund Balance: \$33,021.88

2022 Projected Net Position: \$3,566.60

2022 Projected Ending Fund Balance: \$36,588.48

2023 Net Balance

Total Revenues: \$22,184.13

Total Expenditures: \$25,940.08

Net Balance: -\$3,755.95

REVENUES

Dept 820-	Description	2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
820-000-664.000	INTEREST ON INVESTMENT	1.96	0.96	5.00	80.00	50.00
820-000-664.100	INT. EARNED - SPEC.ASSESS	2,184.00	2,263.69	1,500.00	832.49	0.00
820-000-695.000	DDA PRINCIPAL	11,284.00	12,014.16	12,469.50	12,469.50	12,942.09
820-000-695.100	DDA INTEREST	3,356.00	3,004.34	2,549.00	2,549.00	2,076.41
820-000-697.000	S/A PRINCIPAL	9,581.60	15,451.85	8,100.00	13,575.69	6,178.91
820-000-697.100	S/A INTEREST	0.00	0.00	1,456.00	0.00	936.72
TOTAL ESTIMATED REVENUES		26,407.56	32,735.00	26,079.50	29,506.68	22,184.13

EXPENDITURES

Dept 820		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
820-000-808.000	INDEPENDENT AUDITOR	0.00	0.00	300.00	0.00	0.00
820-000-990.000	LOAN PAYMENT PRINCIPAL	21,299.96	21,836.72	22,428.90	22,428.90	23,059.04
820-000-991.000	LOAN PAYMENT INTEREST	4,640.12	4,103.36	3,511.18	3,511.18	2,881.04
TOTAL APPROPRIATIONS		25,940.08	25,940.08	25,940.08	25,940.08	25,940.08

830 EAGLE LAKE SPECIAL ASSESSMENT #1

The Eagle Lake Special Assessment Fund (830) is the fund through which all of the maintenance and repair operations and expenditures are budgeted. The Eagle Lake Special Assessment Fund is supported by a Special Assessment District. Due to the Flooding Crisis and creation of the Flood Mitigation Special Assessment, this fund was previously suspended for three years. The district will begin capture again in 2023 with an estimated collection of \$90,180.

Expenditures in this fund include:

- Engineering Fees
- Aquatic Plant Control
- Well Repairs
- Utilities
- Contingencies & administrative costs related to this fund

2022 Projected End of Year Fund Balance

2022 Beginning Fund Balance: \$75,214.61

2022 Projected Net Position: **-\$50,865.75**

2022 Projected Ending Fund Balance: \$24,348.86

2023 Net Balance

Total Revenues: \$90,280.00

Total Expenditures: \$90,280.00

Net Balance: \$0.00

REVENUES

Dept 830- Eagle Lake		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
830-000-664.000	INTEREST ON INVESTMENT	69.56	6.99	50.00	150.00	100.00
830-000-672.000	SPECIAL ASSESSMENT	0.00	0.00	0.00	0.00	90,180.00
TOTAL ESTIMATED REVENUES		69.56	6.99	50.00	150.00	90,280.00

EXPENDITURES

Dept 830		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
830-000-808.000	INDEPENDENT AUDIT	157.95	115.05	400.00	400.00	400.00
830-000-820.000	ENGINEERING FEES	7,000.00	7,000.00	7,500.00	8,000.00	9,000.00
830-000-821.000	AQUATIC PLANT CONTROL	17,477.20	18,548.00	35,000.00	41,615.75	70,000.00
830-000-823.000	WELL REPAIRS	0.00	0.00	0.00	0.00	5,000.00
830-000-901.000	ADMINISTRATIVE FEE	50.00	50.00	0.00	0.00	900.00
830-000-920.000	UTILITIES	0.00	1,012.75	350.00	1,000.00	1,980.00
830-000-999.100	CONTINGENCIES	0.00	0.00	0.00	0.00	3,000.00
TOTAL APPROPRIATIONS		24,685.15	26,725.80	43,250.00	51,015.75	90,280.00

832 EAGLE LAKE SPECIAL ASSESSMENT #2

Eagle Lake Special Assessment #2 was created in FY 2016 as a result of a petition. The assessment was established for 5 years for the addition of aeration to the lake and subsequent weed control. Tax collection for this SAD ended in FY 2021 and is not planned for renewal in FY 2023; expenditures in FY 2023 will be paid out of remaining fund balance.

2022 Projected End of Year Fund Balance

2022 Beginning Fund Balance: \$95,668.01

2022 Projected Net Position: **-\$2,929.20**

2022 Projected Ending Fund Balance: \$92,738.81

2023 Net Balance

Total Revenues: \$50.00

Total Expenditures: \$49,750.00

Net Balance: **-\$49,750.00**

REVENUES

Dept 832		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
832-000-664.000	INTEREST ON INVESTMENT	38.76	9.70	50.00	260.00	50.00
832-000-672.000	SPECIAL ASSESSMENT	79,186.33	71,649.67	0.00	0.00	0.00
832-000-698.000	MISCELLANEOUS	31.71	33.80	0.00	350.00	0.00
TOTAL ESTIMATED REVENUES		83,628.41	79,256.80	75,050.00	71,683.47	50.00

EXPENDITURES

Dept 832		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
832-000-808.000	INDEPENDENT AUDITOR	157.95	115.05	250.00	250.00	250.00
832-000-819.000	INSTALLATION OF EQUIPMENT	0.00	4,550.12	2,000.00	1,410.00	0.00
832-000-821.000	BIO-AUGMENTATION	37,062.50	33,000.00	25,000.00	500.00	25,000.00
832-000-822.000	WATER TESTING	0.00	14,035.00	10,000.00	0.00	15,000.00
832-000-826.000	LEGAL FEES	0.00	61.50	0.00	200.00	0.00
832-000-901.000	ADMINISTRATIVE FEE	788.00	709.00	1,024.00	0.00	500.00
832-000-920.000	UTILITIES	0.00	5,169.41	10,000.00	0.00	7,000.00
832-000-930.000	MAINTENANCE	0.00	11,275.31	2,000.00	1,179.20	2,000.00
832-000-956.000	MISCELLANEOUS	0.00	0.00	250.00	0.00	0.00
TOTAL APPROPRIATIONS		38,008.45	68,915.39	50,524.00	3,539.20	49,750.00

835 CROOKED LAKE SPECIAL ASSESSMENT #1

The Crooked Lake Special Assessment #1 Fund (835) is the fund through which all of the maintenance and repair operations and expenditures are budgeted. The Crooked Lake Special Assessment #1 Fund is supported by a Special Assessment District. Due to the This fund was suspended for three years but will restart capture in 2023.

Expenditures in this fund include:

- Engineering Fees
- Aquatic Plant Control
- Utilities
- Contingencies & administrative costs related to this fund

2022 Projected End of Year Fund Balance

2022 Beginning Fund Balance: \$68,207.44

2022 Projected Net Position: **-\$14,932.00**

2022 Projected Ending Fund Balance: **\$53,275.44**

2023 Net Balance

Total Revenues: \$66,650.00

Total Expenditures: \$66,650.00

Net Balance: **\$0.00**

REVENUES

Dept 835		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
835-000-664.000	INTEREST ON INVESTMENT	76.24	6.37	6.00	153.00	50.00
835-000-671.000	SPECIAL ASSESSMENT	0.00	0.00	0.00	0.00	66,600.00
TOTAL ESTIMATED REVENUES		76.24	6.37	6.00	153.00	66,650.00

EXPENDITURES

Dept 835		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
835-000-808.000	INDEPENDENT AUDIT	157.95	115.05	200.00	200.00	200.00
835-000-820.000	ENGINEERING FEES	12,767.00	13,100.00	14,500.00	13,450.00	14,000.00
835-000-821.000	AQUATIC WEED/PLANT CONTROL	23,029.91	17,266.00	23,833.05		20,000.00
835-000-823.000	WELL REPAIRS	0.00	0.00	0.00	0.00	9,600.00
835-000-826.000	LEGAL FEES	0.00	0.00	0.00	635.00	0.00
835-000-900.000	PRINTING AND PUBLISHING	0.00	0.00	0.00	800.00	0.00
835-000-901.000	ADMINISTRATIVE FEE	50.00	50.00	50.00	0.00	100.00
835-000-910.000	INSURANCE	542.00	542.00	1,500.00	0.00	750.00
835-000-920.000	UTILITIES	0.00	2,001.93	20,000.00	0.00	20,000.00
835-000-956.000	MISCELLANEOUS	0.00	2,000.00	1,000.00	0.00	2,000.00
TOTAL APPROPRIATIONS		36,546.86	35,074.98	61,083.05	15,085.00	66,650.00

840 CROOKED LAKE SPECIAL ASSESSMENT #2

The Crooked Lake Special Assessment #2 Fund (840) is the fund through which all of the aeration expenditures are budgeted. The Crooked Lake Special Assessment #2 Fund is supported by a Special Assessment District and was created in FY 2015. The seven-year District ended in FY 2021 and is not planned for 2023 renewal. The FY 2023 budget for Crooked Lake Special Assessment #2 Fund 840 will utilize fund balance to support the anticipated expenditures.

Expenditures in this fund include:

- Contracted Services
- Utilities
- Water Testing
- Administrative costs related to this fund

2022 Projected End of Year Fund Balance

2022 Beginning Fund Balance: \$111,143.79

2022 Projected Net Position: **-\$48,209.14**

2022 Projected Ending Fund Balance: \$62,934.65

2023 Net Balance

Total Revenues: \$70.00

Total Expenditures: \$49,820.00

Net Balance: **-\$49,750.00**

REVENUES

Dept 840		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
840-000-664.000	INTEREST ON INVESTMENT	47.75	31.24	6.00	200.00	70.00
840-000-671.000	SPECIAL ASSESSMENT #2	53,088.04	47,005.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		53,135.79	47,036.24	6.00	200.00	70.00

EXPENDITURES

Dept 840		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
840-000-801.000	CONTRACT SERVICES	0.00	7,500.00	31,950.00	42,550.00	31,950.00
840-000-808.000	INDEPENDENT AUDITOR	157.95	115.05	200.00	200.00	200.00
840-000-901.000	ADMINISTRATIVE FEE	509.00	468.00	600.00	0.00	600.00
840-000-920.000	UTILITIES	4,588.79	9,410.56	16,000.00	5,659.14	16,000.00
840-000-956.000	MISCELLANEOUS	0.00	90.00	2,000.00	0.00	1,070.00
TOTAL APPROPRIATIONS		5,255.74	17,583.61	50,750.00	48,409.14	49,820.00

861 STREET LIGHTING

The Street Lighting Fund 861 consists of operations and expenditures related to the street lighting in Special Assessment Districts in Texas Township. The funds expected to be generated from the Special Assessments are approximately \$156,980.00.

Expenditures in this department include:

- Cost of electricity for Consumers Energy/Midwest Energy lights
- Repair of existing streetlights within the district
- Administrative costs related to this fund

2022 Projected End of Year Fund Balance

2022 Beginning Fund Balance: \$28,320.61

2022 Projected Net Position: \$19,536.10

2022 Projected Ending Fund Balance: \$47,856.71

2023 Net Balance

Total Revenues: \$157,265.00

Total Expenditures: \$150,956.00

Net Balance: \$6,309.00

REVENUES

Dept 861		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
861-000-664.000	INTEREST ON INVESTMENT	26.83	6.18	25.00	240.00	210.00
861-000-672.000	SPECIAL ASSESSMENT	133,253.91	138,173.59	151,000.00	151,046.10	156,980.00
861-000-698.000	MISCELLANEOUS	56.06	64.62	75.00	0.00	75.00
TOTAL ESTIMATED REVENUES		133,336.80	138,244.39	151,100.00	151,286.10	157,265.00

EXPENDITURES

Dept 000		2020 Actual	2021 Actual	2022 Amended	2022 Projected	2023 Proposed
861-000-808.000	INDEPENDENT AUDIT	473.85	345.15	500.00	500.00	500.00
861-000-901.000	ADMINISTRATIVE FEE	1,181.00	1,355.00	1,400.00	0.00	0.00
861-000-920.000	STREET LIGHTING	129,055.61	142,485.03	148,100.00	130,000.00	147,956.00
861-000-920.100	CONSTRUCTION/REPAIR OF STREET LIGHTING	0.00	0.00	0.00	1,250.00	2,500.00
TOTAL ESTIMATED EXPENDITURES		130,710.46	144,185.18	150,000.00	131,750.00	150,956.00