

# **CHARTER TOWNSHIP OF MUNDY**

## **2009 BUDGET**





*Charter Township of Mundy*

FY 2009  
Budget

Trustees

Mark Frost  
Betty Harrison  
Bill Morey  
Dennis Owens

Supervisor  
David Guigear

Clerk  
Tonya Ketzler

Treasurer  
Joe Oskey

Police Chief  
James Petres

Fire Chief  
Toney Romans

Finance Director  
Karen Ruddy

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### Message from the Finance Director

Mundy Township continues to find ways to balance the budget even in a year when local and State economies are struggling. Health insurance premiums again are budgeted to increase by double digits. Also, one of the largest increases plaguing all consumers is the high cost of energy. Since fuel costs are over 25% of the police's operating expense budget, these rising costs have made us look at other cost saving to again balance the budget.

On the bright side the Township has kept a healthy fund balance over the years and was able to again keep our property tax millage rate stable in hopes of keeping the burden of rising costs off the residents. Since property taxes fund over 50% of operations we will continue to creatively look for additional revenue sources, or ways to reduce expenditures.

The 2009 budget year will be a year of opportunities since we will be adding new faces and ideas from a newly elected Board of Trustees along with newly elected Treasurer, Clerk and Supervisor. I believe it is an opportunity to take the 2010 budget in a new direction by moving away from spending based on past practices and creating strategic initiatives. These initiatives will guide the Township in a goal oriented direction that tries to match residents' needs with service level spending.

Along with changes in leadership in 2009, the budget has had a complete makeover. This budget was created to help readers understand the functions of each department as well explain any large changes between budget years. One of the biggest changes is the format and addition of pictures. We hope these pictures dress up a document that can ordinarily seem bland, but we also would like to familiarize the reader with some of the important people that keep the Township running everyday.

I would also like to take an opportunity to pass on a thank you to everyone that contributed to the budgeting process. Thanks to Board, department heads and other department employees for all their input. A special thanks to Mindy Ward who helped organize all the budget materials, to Karen Maslak and Chris Walker for providing vital tax and accounting detail, and to Linda Prince who supplied Sewer and Water fund details. I appreciated all of their hard work this past year.

We at the Township hope this budget is both informative and easy to understand. I hope it is one more step in moving Mundy Township forward as a progressive community.

Karen K. Ruddy, Finance Director

## Budget Overview

### Mundy Township Information

Mundy Township is located in southwestern Genesee County near the US 23 expressway. The Township was legally formed March 3, 1837 and has a population of approximately 14,800 residents. The name of Mundy was chosen in honor of Edward A. Mundy, the Lieutenant Governor of Michigan. Mundy has a property mix of commercial and small industry, but the largest percentage of property is residential and farm land.

### Governmental Fund Information

The Township has three major funds, The General Fund, Sewer and Water Fund, and newly added Capital Improvement Fund. The General Fund is a government fund that contains revenue and expenses that fund general operations of the Township, and is accounted for on the modified accrual basis. Modified accrual basis of accounting is a blend of both cash and full accrual. Revenue is recognized when it is considered available and measurable, while expenses are recognized when the liability has occurred. The General Fund's operating budget for 2009 is \$5,459,910; a decrease of \$37,000 from 2008's operating budget. In 2009 the Police department's expenditure budget was decreased by eliminating the Deputy Police position, but retirement expenditures were increased to achieve a fully funded plan over the next ten years.

The Sewer and Water Fund is an Enterprise Fund. An Enterprise Fund's financial activity is handled similar to a regular business, and is accounted for using the full accrual basis. Full accrual accounting means revenues and expenses are recognized when earned, not necessarily when the cash is received or spent. The Sewer and Water Fund's 2009 operating budget is \$4,176,883.

In 2009, the Township added a Capital Improvement Fund. This fund will reserve monies set aside each year for future expenditures of capital assets. Departments can forecast future needs and money will be transferred to the Capital Improvement Fund from the General Fund. Starting in 2009 capital expenditures will be made out of the Capital Improvement Fund, with the exception of small unexpected purchases. In the event the Township's future capital needs change, money set aside in this Fund can be re-appropriated by the Township Board at any time. However, this Fund's creation attempts to plan adequately now for future needs, instead of examining large purchases in current year budgeting processes.

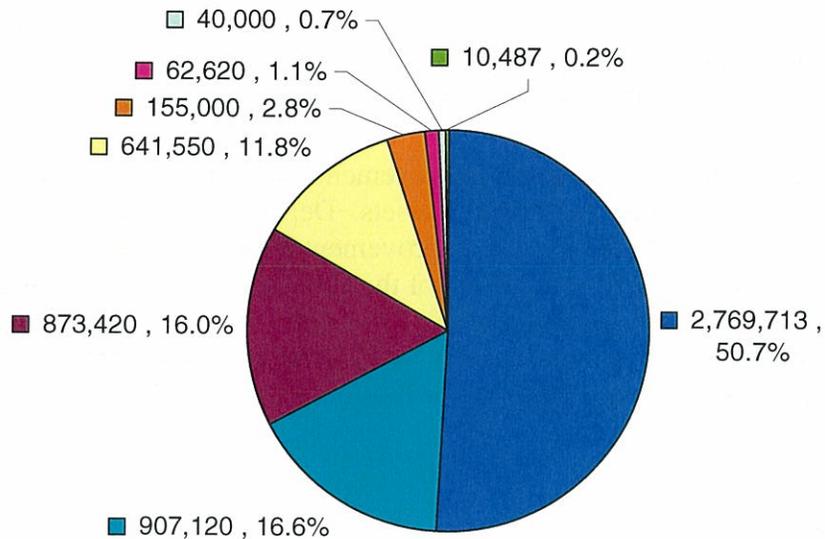
## General Fund Overview

### Revenue

The General Fund's two largest revenue sources are property taxes at 51% of total revenue and State revenue sharing at 16% of total revenue. Although charges for services makes up 17% of total General Fund revenue, this revenue is special assessment collections which are collected to offset the cost of disposal services and street lighting which are charged back to residents. These assessments are expected to increase significantly in 2009 due to the escalating costs of energy. In 2009, property taxes are expected to increase by only 1.8% over 2008, compared with a 3.4% increase in 2008 from 2007.

FY 2009 budgeted revenue is \$5,459,910, compared with FY08 budgeted revenue of \$5,496,582. The 2008 budget contained \$77,000 more in revenue sources from prior year restricted fund balances that were used to offset 2008 building department, metro act and drug forfeiture costs. In 2009, the only restricted funds available to carry forward were \$9,700 in metro act funds and \$766 in drug forfeiture funds. Below is an overview of revenue by source for the General Fund:

**General Fund – Budgeted Revenue by Source as a Percent of Total Budgeted Revenue**

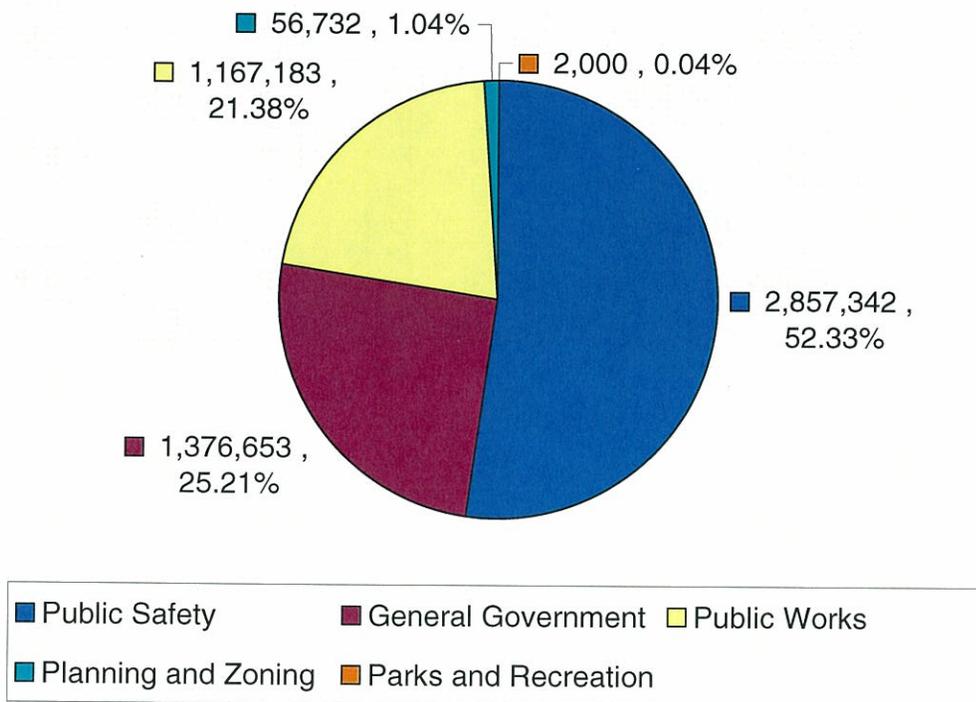


■ Taxes	■ Charges for Services
■ Intergovernmental Revenue	■ Other Revenue
■ Investment Income	■ Licenses & Permits
■ Fines & Forfeits	■ Other Financing Resources – Fund Balance

## Expenditures

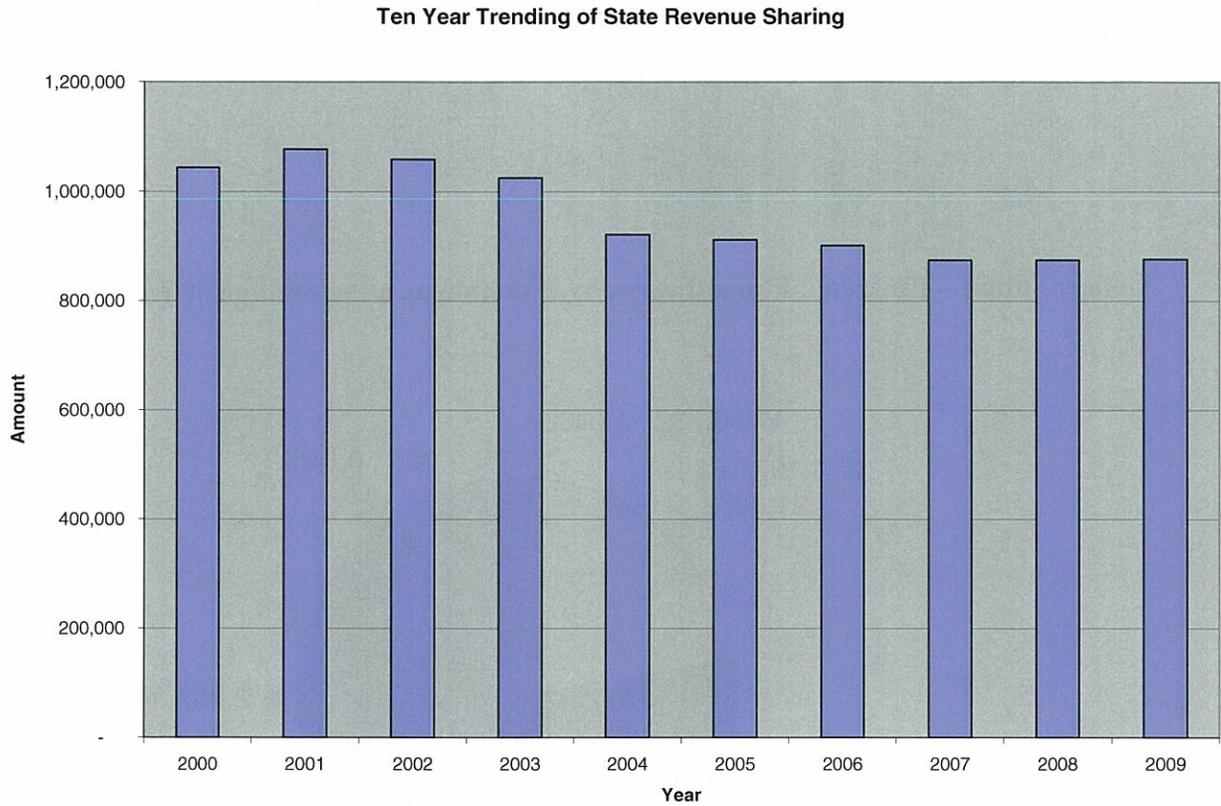
The General Fund expenditures budget for 2009 is \$5,459,910, compared with FY08 budgeted expenditures of \$5,496,582. The decrease between years is primarily due to a reduction in general liability insurance costs and various line items that had been over-budgeted in 2008. The largest operating cost to the Township is public safety which includes police, firefighting, and building inspection/code enforcement; which accounts for over 52% of the Township's overall budget. General Government expenditures include a transfer out to the Capital Improvement Fund of \$325,000. The majority of this transfer amount is appropriations to replace police and fire vehicles. In the past these expenditures were budgeted in individual departments. If these capital items were to be included in police and fire budgets this would increase these departments percentage of budgeted expenditures. Below is an overview of expenditures by function for the General Fund:

### **General Fund – Budgeted Expenditures by Function as a Percentage of Total Expense Budget**



## State Revenue Sharing

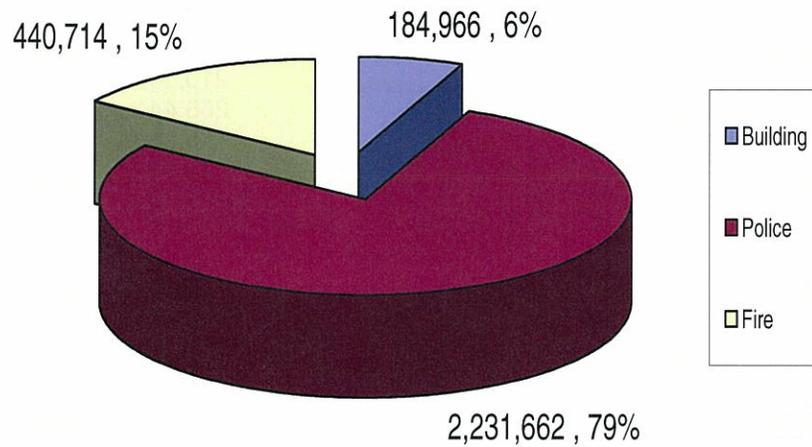
Over the past ten years the State has reduced revenue sharing to local units. As a result municipalities have had to rely greater on property tax collection, find additional revenue sources, and/or reduce services. Below is a graph showing State revenue sharing over the past ten years, based on the State of Michigan's fiscal year.



## Expenditures-Continued

As with most municipalities, public safety services make up the largest portion of budgeted dollars each year. As shown in the graph on the preceding page, public services make up 53% of the total 2009 General Fund expenditure budget. However, the police department makes up 79% of the budget under the public safety function. It will be important in the years ahead to carefully examine ways to keep public services at a level that best services the residents.

Below is a graph that represents the total percent of budget dollars for Building, Police and Fire as a percent of the total 2009 Public Safety Budget.



**GENERAL FUND  
2009 FINANCIAL SUMMARY**

**Estimated Revenue Sources**

Taxes	\$ 2,769,713
License and Permits	62,620
Intergovernmental Revenue	873,420
Charges for Services	907,120
Fines and Forfeits	40,000
Interest Income	155,000
Other Revenue	641,550
Other Financing Sources-Fund Balance	<u>10,487</u>

Total Budgeted Revenue Sources **\$ 5,459,910**

**Estimated Expenditures**

Trustees	\$ 42,189
Township Attorney	80,000
Labor Relations	34,000
Supervisor	171,160
Clerk	210,590
Treasurer	258,441
Assessor	165,013
Elections	21,534
Police	2,231,662
Fire	440,714
Building	184,966
Planning Board	42,126
Zoning Board of Appeals	14,606
Parks and Recreation	2,000
Cemetery	5,468
Other Public Works Expenses	1,161,715
Other General Expenses	<u>393,726</u>

Total Budgeted Expenditures **\$ 5,459,910**

Budgeted Net Revenue (Expenditures) **\$ 0**

**Estimated Fund Balance**

Fund Balance at December 31, 2007(Audited)	\$ 4,373,718
Estimated Change in Fund Balance at Dec 31, 2008	<u>250,907</u>
Fund Balance at December 31, 2008	\$ 4,624,625
Transfer of Fund Balance to Capital Improvement Fund	(155,000)
Estimated Change in Fund Balance at Dec 31, 2009	<u>(10,487)</u>
Estimated Fund Balance at December 31, 2009	<b>\$ 4,459,138</b>

**General Fund  
Estimated Revenue, Expenditures and Net Impact  
2009 Budget**

	<u>Resources</u>	<u>Expenditures</u>	<u>Net Impact</u>
<u>General Government</u>			
Trustee	\$ -	\$ 42,189	\$ (42,189)
Attorney	-	80,000	(80,000)
Labor Relations	-	34,000	(34,000)
Supervisor	-	171,160	(171,160)
Clerk	-	210,590	(210,590)
Treasury	-	258,441	(258,441)
Assessing	-	165,013	(165,013)
Elections	10,500	21,534	(11,034)
Other-General Government	4,477,451	393,726	<u>4,083,725</u>
Total General Government Net Impact			3,111,298
 <u>Public Safety</u>			
Building	62,100	184,966	(122,866)
Police	197,316	2,231,662	(2,034,346)
Fire	50	440,714	<u>(440,664)</u>
Total Public Safety Net Impact			(2,597,876)
 <u>Public Works</u>			
Cemetery	-	5,468	(5,468)
Other-Public Works	666,026	1,161,715	<u>(495,689)</u>
Total Public Works Net Impact			(501,157)
 <u>Planning and Zoning</u>			
Planning Commission	34,522	42,126	(7,604)
Zoning Board of Appeals	9,945	14,606	<u>(4,661)</u>
Total Planning and Zoning Net Impact			(12,265)
 <u>Parks and Recreation</u>			
	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Total	\$ 5,459,910	\$ 5,459,910	\$ -

# GENERAL FUND REVENUE

## GENERAL FUND – REVENUE

REVENUE BY SOURCE	2007 Actual	2008 Budget	2009 Budget
<b><u>Taxes</u></b>			
Current Property Taxes-General	\$ 818,956	\$ 864,930	\$ 2,568,264
Current Property Taxes-Police	1,047,246	1,105,668	-
Current Property Taxes-Fire	523,609	552,822	-
Property Tax Administration Fees	242,260	197,500	201,450
<b><u>Licenses &amp; Permits</u></b>			
Dog Licenses	499	518	520
Sign Permits	11,861	10,300	12,100
Building Permits & House Inspections	53,436	50,000	50,000
<b><u>Intergovernmental Revenue</u></b>			
Community Development	16,993	-	-
State Liquor Tax	9,564	8,780	8,780
Revenue Sharing – State	893,140	867,520	864,640
<b><u>Charges for Services</u></b>			
School Tax Collection	220,558	50,243	51,248
Disposal Pick Up	551,337	573,512	580,470
Street Lights & Traffic Lights	57,617	74,575	75,835
Planning Fees	42,440	17,203	34,521
Zoning Fees	-	9,039	9,945
State Inspection Program	-	-	-
Reports-Police	3,133	4,000	4,000
Reports-Fire	65	-	50
Liaison-CA	70,383	62,097	62,000
Liaison-GASC	76,642	84,598	84,500
Other Contracted Services	-	2,250	-
Restitution	507	222	250
L.E.O.R.T.C.	4,364	4,300	4,300
<b><u>Fines &amp; Forfeits</u></b>			
Ordinance Fines	35,547	40,000	40,000
Drug Forfeiture Funds	-	-	-
<b><u>Investment Income</u></b>			
	294,355	147,000	155,000
<b><u>Other Revenue</u></b>			
Impact Fee	406,357	398,620	444,000
Comcast Franchise Fee	153,960	145,000	160,000
Metro Act Revenue	9,721	9,795	-
CP Limited-Torrey Hills	16,293	9,000	8,500
Grand Blanc Landfill Rent	1,800	1,800	1,800
GAIN Rent Revenue	9,000	9,000	9,000
Consumers Tax Tribunal	183,932	-	-
Parks and Recreation	500	1,125	2,000
Election Reimbursement	14,261	23,023	10,500
GAIN Reimbursement	85,578	65,800	-
Miscellaneous Revenue	10,375	3,900	4,250
Miscellaneous Revenue-Police	11,750	4,845	1,500
Miscellaneous Revenue-Fire	108	10,276	-
<b><u>Other Financing Sources - Fund Balance</u></b>			
Other Fin Sources - Proceeds from Cap Lease	18,314	-	-
Fund Balance - Reserved Metro Act Funds	-	30,265	9,721
Fund Balance - Reserved Drug Forfeiture	-	26,853	766
Fund Balance - Building	-	30,203	-
<b>Total Revenue and Other Sources</b>	<b>\$ 5,896,461</b>	<b>\$ 5,496,582</b>	<b>\$ 5,459,910</b>

# GENERAL FUND APPROPRIATIONS

DEPARTMENT APPROPRIATIONS

Trustees

FUND  
 FUNCTION  
 STAFF RESPONSIBLE

General  
 General Government  
 Finance Director

**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Personnel Services	\$ 43,749	\$ 38,879	\$ 39,004	\$ 37,804
Operating Costs	25	500	340	4,385
Capital Outlay	-	-	-	-
Total	<u>\$ 43,774</u>	<u>\$ 39,379</u>	<u>\$ 39,344</u>	<u>\$ 42,189</u>

<b>Personnel Summary</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:	-	-	-	-
Part Time Positions:	4	4	4	4
Total Positions	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
Full Time Equivalents	0.18	0.18	0.18	0.18

**Board Trustees**

Trustees are elected by the residents of Mundy Township and serve 4 year terms. Duties of this office include enacting legislation and policies to achieve Township goals, approving budget appropriation and assisting citizens with questions.

**Expenditure Information**

Personnel service costs include wages to attend Township board meetings, payroll taxes, life insurance and Township contributions to a defined contribution plan. In 2007 personnel services expense were higher than in 2008 since recording secretary expenses were moved in 2008 to the Clerk's cost center. This re-appropriation was made because the Clerk's office is responsible for this function. However, personnel services dropped in 2009 compared with 2008 due to a change in life insurance carriers. Also, in 2009 expenses were increased to include MTA dues allocation and conference and travel expenses for the newly appointed Trustees to attend the MTA yearly conference.

DEPARTMENT APPROPRIATIONS

Supervisor



FUND  
 FUNCTION  
 STAFF RESPONSIBLE

General  
 General Government  
 Supervisor

**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Personnel Services	\$ 258,234	\$ 137,175	\$ 131,761	\$ 139,294
Operating Costs	54,408	29,748	32,663	31,866
Capital Outlay	9,786	7,900	7,900	-
<b>Total</b>	<b>\$ 322,428</b>	<b>\$ 174,823</b>	<b>\$ 172,324</b>	<b>\$ 171,160</b>

<b>Personnel Summary</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:				
Supervisor	1	1	1	1
Administrative Assistant	1	1	1	1
Receptionist	1	1	1	1
Assessor	1	-	-	-
Assistant Assessor	1	-	-	-
<b>Total</b>	<b>5</b>	<b>3</b>	<b>3</b>	<b>3</b>
Part Time Positions:	-	-	-	-
<b>Total Positions</b>	<b>5</b>	<b>3</b>	<b>3</b>	<b>3</b>
Full Time Equivalents	5	2.5	2.5	2.5

**Supervisor's Department**

The Supervisor is an elected position with a term of four years. The Supervisor sits on the Township Board which is responsible for enacting legislation and policy to achieve Township goals. Duties of this office include processing Freedom of Information requests, managing roads and street projects, and other day to day operational functions of the Township.

**Expenditure Information**

In 2007 the Supervisor's department included Assessing personnel and operational costs. In 2008, a new Assessing department was created and associated costs were moved from this department causing a decrease to the 2008 budget. Personnel services include wages, payroll taxes, and benefits. Health benefits are estimated to increase by 12.9%. Most operating expenses were increased by 3% (CPI). In 2009, capital outlay expenses were eliminated and replaced with a transfer out of the General Fund to a newly established Capital Improvement Fund. Beginning in 2009, all capital purchases will be made from the Capital Improvement Fund.

DEPARTMENT APPROPRIATIONS

Township Attorney

FUND  
 FUNCTION  
 STAFF RESPONSIBLE

General  
 General Government  
 Finance Director

**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	-	-	-	80,000
Capital Outlay	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,000</u>
<b>Personnel Summary</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:	-	-	-	-
Part Time Positions:	-	-	-	-
Total Positions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Full Time Equivalents	-	-	-	-

**Township Attorney's Department**

The Township Attorney is contracted by the Township to advise the Township Board and other staff on legal issues. The Township Attorney also represents the Township in lawsuits and other litigation.

**Expenditure Information**

This is a new cost center for 2009. In the past these costs were allocated between several departments. In 2009 all Township Attorney costs will be allocated to this department with the exception of costs directly related to the building department, costs passed on for planning and zoning issues which are reimbursed by applicants, and costs associated with attending planning and zoning board meetings. The benefit of allocating primarily all of the Township Attorney costs to one department is that the costs can be tracked more efficiently. Operating costs were estimated based on a 3% increase over 2008 estimated actual costs.

DEPARTMENT APPROPRIATIONS

Labor Relations

FUND  
 FUNCTION  
 STAFF RESPONSIBLE

General  
 General Government  
 Finance Director

**FINANCIAL & PERSONNEL SUMMARY**

<b><u>Financial Summary</u></b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	-	-	-	34,000
Capital Outlay	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,000</u>
<b><u>Personnel Summary</u></b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:	-	-	-	-
Part Time Positions:	-	-	-	-
Total Positions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Full Time Equivalents	-	-	-	-

**Labor Relations' Department**

The Labor Relations' department is made up of costs relating to employment and labor contract issues. This department includes the costs of labor attorneys and the Township's personnel consultant. The personnel consultant advises the Board and staff on employment and benefit issues and represents the Township during labor contract negotiations.

**Expenditure Information**

This is a new cost center for 2009. In the past these costs were allocated to the police, fire and Township Hall cost centers. For the 2009 budget year this department was created in a move to more efficiently track employment related costs to the Township as a whole. In 2009, all union contracts will be up for negotiation. Operating costs were estimated to include labor negotiations for all union contracts which will be expiring in 2009.

DEPARTMENT APPROPRIATIONS

Clerk

FUND General  
 FUNCTION General Government  
 STAFF RESPONSIBLE Clerk

**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Personnel Services	\$ 118,360	\$ 135,565	\$ 133,485	\$ 143,097
Operating Costs	47,616	37,717	40,089	67,494
Capital Outlay	12,998	12,000	12,000	-
Total	<u>\$ 178,974</u>	<u>\$ 185,282</u>	<u>\$ 185,574</u>	<u>\$ 210,590</u>
<b>Personnel Summary</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:				
Clerk	1	1	1	1
Deputy Clerk	1	1	1	1
Bookkeeper	1	1	1	1
Total	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
Part Time Positions:	-	-	-	-
Total Positions	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
Full Time Equivalents	3.0	3.0	3.0	3.0

**Clerk's Department**

The Clerk is an elected position with a four year term. The Clerk sits on the Township Board which is responsible for enacting legislation and policy to achieve Township goals. This department is responsible for maintaining Township records and also coordinates and regulates elections.

**Expenditure Information**

Personnel services include wages, payroll taxes, and benefits. In 2009 benefits are budgeted to increase by 12.9%. Most operating expenses were increased by 3% (CPI). In 2008 recording clerk expenses were moved from the Trustees' department to the Clerk's cost center since the Clerk's office is responsible for this function. In 2009, all publication expenditures were budgeted under the Clerk as this is a function of this office. Publications were estimated at \$25,200 which is the primary cause of the large increase in operating costs from 2009 to 2008. Election expenses which are overseen by the Clerk's office are contained in a separate Election department. In 2009, capital outlay expenses were eliminated and replaced with a transfer out of the General Fund to a newly established Capital Improvement Fund. Beginning in 2009, all capital purchases will be made from the Capital Improvement Fund.

## DEPARTMENT APPROPRIATIONS

### Treasurer

FUND  
FUNCTION  
STAFF RESPONSIBLE

General  
General Government  
Treasurer



#### FINANCIAL & PERSONNEL SUMMARY

<b>Financial Summary</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Personnel Services	\$ 174,395	\$ 186,067	\$ 180,243	\$ 189,766
Operating Costs	94,256	47,865	46,430	68,675
Capital Outlay	32,535	-	500	-
<b>Total</b>	<b>\$ 301,185</b>	<b>\$ 233,932</b>	<b>\$ 227,173</b>	<b>\$ 258,441</b>

<b>Personnel Summary</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:				
Treasurer	1	1	1	1
Finance Director	1	1	1	1
Deputy Treasurer	1	1	1	1
Treasury Clerk	1	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
Part Time Positions:	-	-	-	-
<b>Total Positions</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
Full Time Equivalents	3.0	3.0	3.0	3.0

#### Treasurer's Department

The Treasurer is an elected position with a four year term. The Treasurer sits on the Township Board which is responsible for enacting legislation and policy to achieve Township goals. The Treasury department is responsible for property tax and special assessment billing and collection, cash receipting operations and investment of Township funds. Under the direction of the Finance Director this department is in charge of financial management, reporting, budgeting, and oversees the audit of yearly financial information.

#### Expenditure Information

Personnel services include wages, payroll taxes, and benefits. Health benefits are estimated to increase by 12.9%, while most operating expenses increased by 3% (estimated CPI). In 2009 auditing fees were allocated to the Treasury department. Previously these fees were allocated to the Township Hall budget cost center, which in 2009 is no longer an active cost center. Since the audit process is under the direction of the Finance Director, these expenses are truly a function of this department. In 2009, capital outlay expenses were eliminated and replaced with a transfer out of the General Fund to a newly established Capital Improvement Fund. Beginning in 2009, all capital purchases will be made from the Capital Improvement Fund.

DEPARTMENT APPROPRIATIONS

Assessor

FUND  
FUNCTION  
STAFF RESPONSIBLE

General  
General Government  
Supervisor



**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Personnel Services	\$ -	\$ 114,142	\$ 117,148	\$ 125,432
Operating Costs	-	25,617	28,322	39,581
Capital Outlay	-	19,200	12,200	-
Total	\$ -	\$ 158,959	\$ 157,670	\$ 165,013

<b>Personnel Summary</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:				
Assessor	-	1	1	1
Assistant Assessor	-	1	1	1
Total	-	2	2	2
Part-Time Positions:				
BOR	-	3	3	3
Total Positions	-	5	5	5
Full-Time Equivalents	-	2.3	2.3	2.3

**Assessing Department**

The Assessor is responsible for assessing all real and personal property, distinguishing and allocating special assessment districts, and assisting taxpayers with questions. In 2009, the Board of Review department was moved to Assessing. Board of Review is responsible for reviewing property tax value disputes, principal residence exemptions, and poverty exemption appeals.

**Expenditure Information**

In 2007 the Assessing department was included in the Supervisor's department. In 2008, a new Assessing department was created and associated costs were moved from the Supervisor's department. For this reason, no comparative actual data for 2007 is given. Also, in 2009 Board of Review department is included in the Assessing department. Personnel services include wages, payroll taxes, and benefits. Health benefits are estimated to increase by 12.9%. Most operating expenses were increased by 3% (estimated CPI). The increase in operating costs includes printing and mailing of assessing notices; not budgeted here in the past. In 2009, capital outlay expenses were eliminated and replaced with a transfer out of the General Fund to a newly established Capital Improvement Fund. Beginning in 2009, all capital purchases will be made from the Capital Improvement Fund.

DEPARTMENT APPROPRIATIONS

Board of Review

FUND  
 FUNCTION  
 STAFF RESPONSIBLE

General  
 General Government  
 Supervisor

**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Personnel Services	\$ -	\$ 3,166	\$ 2,274	\$ -
Operating Costs	-	1,825	1,000	-
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 4,991</b>	<b>\$ 3,274</b>	<b>\$ -</b>

<b>Personnel Summary</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:	-	-	-	-
Part-Time Positions:				
BOR	-	3	3	-
<b>Total Positions</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>-</b>
Full-Time Equivalents	-	0.3	0.3	-

**Board of Review Department**

Board of Review is a three member board which meets three times a year. The Board is responsible for reviewing property tax value disputes, principal residence exemptions, and poverty exemption appeals.

**Expenditure Information**

In 2007 the Board of Review costs were included in the Supervisor’s department. In 2008, a new Board of Review department was created, but in 2009 these costs were moved under the Assessing department. Therefore, no comparative data for 2007 or 2009 is given.



DEPARTMENT APPROPRIATIONS

Elections

FUND  
 FUNCTION  
 STAFF RESPONSIBLE

General  
 General Government  
 Clerk



**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Personnel Services	\$ 15,606	\$ 45,500	\$ 47,778	\$ 10,362
Operating Costs	5,045	27,000	17,100	11,172
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 20,651</b>	<b>\$ 72,500</b>	<b>\$ 64,878</b>	<b>\$ 21,534</b>

<b>Personnel Summary</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:	-	-	-	-
Part Time Positions:	1	1	1	1
<b>Total Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
Full Time Equivalents	0.35	0.35	0.35	0.35

**Election Department**

The Election department is under the supervisor of the Clerk, and is responsible for coordinating and holding yearly elections; including absentee balloting.

**Expenditure Information**

The Election department's costs depend on the number of elections held per year. In 2007, the Township coordinated one school election and one special election. Costs associated with both school and special elections are fully reimbursed. In 2008, the Township was responsible for a school election, the presidential primary, an August primary and the presidential election in November. In 2009, the Township has budgeted for one school election. Personal service costs are made up of a small allocation of the Township employee wages, for work directly related to elections, along with election workers who are paid through accounts payable as contract labor. Election costs directly related to both school elections and special elections are fully reimbursed and are accounted for in revenues which offset some of this department's costs.

DEPARTMENT APPROPRIATIONS

Township Hall

FUND  
 FUNCTION  
 STAFF RESPONSIBLE

General  
 General Government  
 Finance Director

**FINANCIAL & PERSONNEL SUMMARY**

<b><u>Financial Summary</u></b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	257,056	154,009	78,200	-
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 257,056</b>	<b>\$ 154,009</b>	<b>\$ 78,200</b>	<b>\$ -</b>

<b><u>Personnel Summary</u></b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:	-	-	-	-
Part Time Positions:	-	-	-	-
<b>Total Positions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Full Time Equivalents	-	-	-	-

**Township Hall Department**

The Township Hall department contains all costs not allocated between cost centers.

**Expenditure Information**

Before 2007, the Township budgeted operational and personal service costs to Police, Fire, Tax or Township Hall. In 2007, new departments were created to help allocate costs and give a better picture of true operations. In 2009, all Township Hall costs have been allocated and budgeted to departments.



DEPARTMENT APPROPRIATIONS

Other Expenses

FUND General  
 FUNCTION General Government  
 STAFF RESPONSIBLE Finance Director

**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	300,129	66,208	61,147	68,726
Capital Outlay	-	100,000	100,000	-
Interfund Transfers Out	-	-	-	325,000
<b>Total</b>	<b>\$ 300,129</b>	<b>\$ 166,208</b>	<b>\$ 161,147</b>	<b>\$ 393,726</b>

<b>Personnel Summary</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:	-	-	-	-
Part Time Positions:	-	-	-	-
<b>Total Positions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Full Time Equivalents	-	-	-	-

**General Government Other Expenses**

The following are general government costs to the Township that cannot be properly allocated to specific departments. Operating line item detail is as follows:

- Site Tax Expense \$7,910
- Gain Building Expense \$11,000
- Dog Licenses \$540
- Property Taxes \$19,000
- Miscellaneous \$15,000
- Contingency \$15,276
- Transfer to Capital Improvement Fund \$325,000

**Expenditure Information**

Non-departmental general government costs are included here. Site Tax expense (module and mobile housing located in the Township) and dog license expense amounts collected on behalf of the County; both are off-set by similar revenue accounts. Property tax expense is real property taxes on property owned by the Township not specified for public use. Miscellaneous expenses are costs that do not fit into any other departments, and contingency expense is used for unforeseen circumstances. In 2009, a transfer from general operating funds will be made to a newly established Capital Improvement Fund. All capital expenditures will be made from the Capital Improvement Fund. In 2007, operating expenses included Consumer Power Tax Tribunal Expense of \$206,736, which was offset by \$183,932 in tribunal revenue for taxes collected from local jurisdictions. This was an ongoing dispute between Michigan municipalities and Consumers Power over personal property tax calculation for utility assets, and was a one time settlement.

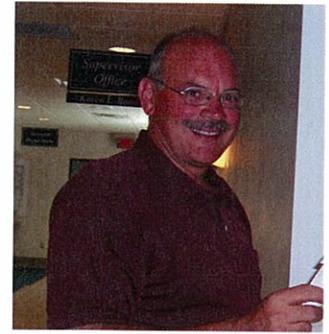


DEPARTMENT APPROPRIATIONS

Building

FUND  
 FUNCTION  
 STAFF RESPONSIBLE

General  
 Public Safety  
 Supervisor



**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary:</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Personnel Services	\$ 125,402	\$ 135,496	\$ 135,445	\$ 142,425
Operating Costs	54,871	52,599	38,021	42,541
Capital Outlay	16,964	26,900	26,000	-
<b>Total</b>	<b>\$ 197,236</b>	<b>\$ 214,995</b>	<b>\$ 199,466</b>	<b>\$ 184,966</b>

<b>Personnel Summary:</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>
Full Time Positions:				
Building Inspector	1	1	1	1
Administrative Assistant	1	1	1	1
Receptionist	-	1	1	1
<b>Total</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
Part-Time Positions:	-	-	-	-
<b>Total Positions</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
Full-Time Equivalents	2.00	2.50	2.50	2.50

**Building Department**

The Building department issues building, sign and zoning permits, and performs building inspections to insure code enforcement. Ordinance enforcement expenses are also allocated to this department.

**Expenditure Information**

Personnel services include wages, payroll taxes, and benefits. In 2009 health benefits are estimated to increase by 12.9%. Most operating expenses were increased by 3% (CPI). Personnel costs include allocation of fifty percent of the receptionist's time, which began in 2008. In 2007, the Township began to allocate more shared costs in an attempt to better understand true operating costs in each department. Allocations have been re-vamped in 2008 and 2009 which caused a decrease to some expenses and decreased overall operating costs in both years. In 2009, capital outlay expenses were eliminated and replaced with a transfer out of the General Fund to a newly established Capital Improvement Fund. Beginning in 2009, all capital purchases will be made from the Capital Improvement Fund. The Building department receives building and sign permit fee revenue which offsets some of the costs to operate. Any excess revenue generated each year over costs are reserved and carried forward to cover subsequent year's operating costs. No reserved fund balance was available to carry forward in 2009.

DEPARTMENT APPROPRIATIONS

Police

FUND  
 FUNCTION  
 STAFF RESPONSIBLE

General  
 Public Safety  
 Police Chief

**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Personnel Services	\$ 1,831,000	\$ 1,975,031	\$ 1,907,123	\$ 1,989,215
Operating Costs	298,367	297,379	278,877	242,447
Capital Outlay	103,915	116,650	105,850	-
<b>Total</b>	<b>\$ 2,233,283</b>	<b>\$ 2,389,060</b>	<b>\$ 2,291,850</b>	<b>\$ 2,231,662</b>

<b>Personnel Summary</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>Full Time Positions:</b>				
Police Chief	1	1	1	1
Deputy Chief	1	1	1	-
Sergeants	3	3	3	3
Detectives	2	2	2	2
Patrol Officers				
Patrol	9	9	8.25	9
School Resource	2	2	2	2
Community Policing	1	1	1	1
GAIN Unit	1	1	.75	-
Transcription Secretary	1	1	1	1
Dispatcher	1	1	1	1
Evidence Clerk	1	1	1	1
<b>Total</b>	<b>23</b>	<b>23</b>	<b>22</b>	<b>21</b>
<b>Part Time Positions:</b>				
Patrol Officers	2	2	2	2
PSO	1	1	1	1
Receptionist	1	1	1	1
Co-op	1	1	1	1
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Total Positions</b>	<b>28</b>	<b>28</b>	<b>27</b>	<b>26</b>
Full Time Equivalents	25.25	25.25	24.25	23.25

## DEPARTMENT APPROPRIATIONS - CONTINUED

### Police

#### Police Department

The Police department serves a vital service to the Township residents by preventing crime, protecting life and property while preserving peace, order and safety. Other services performed by the Police department include:

- Enforce laws and ordinances & safeguard constitutional guarantees of all citizens
- Promote community cooperation and problem solving through partnerships
- Assure compliance with all applicable laws, regulations, and internal controls through training, pre-audit reviews, and audits.
- Investigate problems and incidents and present evidence for prosecution of offenders

#### Expenditure Information

The proposed 2009 budget includes a reduction to wages to include the elimination of the Deputy Police Chief position. These savings are offset by an increase to retirement expense to enable the Township to fully fund its benefit plan over the next ten years. Health benefits are estimated to increase by 12.9%. Most operating expenses were increased by 3% (CPI). Prior years' police budgets included an allocation of township attorney and labor relation costs. In 2009 these professional fees were moved to the newly created Township Attorney and Labor Relation departments, which cause a decrease to operating costs. Also in 2009, capital outlay expenses were eliminated and replaced with a transfer out of the General Fund to a newly established Capital Improvement Fund. Beginning in 2009, all capital purchases will be made from the Capital Improvement Fund.



DEPARTMENT APPROPRIATIONS

Fire

FUND  
 FUNCTION  
 STAFF RESPONSIBLE

General  
 Public Safety  
 Fire Chief



**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Personnel Services	\$ 320,497	\$ 331,600	\$ 290,467	\$ 297,698
Operating Costs	130,870	152,064	164,150	143,016
Capital Outlay	358,193	69,000	64,000	-
<b>Total</b>	<b>\$ 809,560</b>	<b>\$ 552,664</b>	<b>\$ 518,617</b>	<b>\$ 440,714</b>

<b>Personnel Summary</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:				
Fire Chief	1	1	1	1
Part Time Positions:	29	29	29	29
<b>Total Positions</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>
Full Time Equivalent	5.0	5.0	5.0	5.0

**Fire Department**

The Fire department maintains a comprehensive program planning, preparedness, response and recovery to reduce loss of life and property in an attempt to preserve both life and property. The Fire department is managed by the Fire Chief who oversees a staff of approximately 29 on call firefighters.

**Expenditure Information**

Personnel services include wages, payroll taxes, and benefits. The proposed 2009 budget includes a 12.9% increase in health benefits. Most other operating expenses were increased by 3% (CPI). Wage costs include one part time maintenance and one part time administrative position as well as stipends for the following positions: 1 Battalion Chief, 2 Captains, 2 Lieutenants. Wages were decreased in late 2007 due to a board approved change in medical response requirements. However, overall costs for this department were not reduced, instead much of the reduction in wages were absorbed by increased training costs and reserving funds for capital purchases. Replacement of fire equipment is costly and cannot be achieved adequately without long term planning. In 2009, capital outlay expenses were eliminated and replaced with a transfer out of the General Fund to a newly established Capital Improvement Fund. Beginning in 2009, all capital purchases will be made from the Capital Improvement Fund.

DEPARTMENT APPROPRIATIONS

Cemetery

FUND  
 FUNCTION  
 STAFF RESPONSIBLE

General  
 Public Works  
 Finance Director

**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	2,355	5,000	4,457	5,468
Capital Outlay	-	4,000	4,000	-
<b>Total</b>	<b>\$ 2,355</b>	<b>\$ 9,000</b>	<b>\$ 8,457</b>	<b>\$ 5,468</b>

<b>Personnel Summary</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:	-	-	-	-
Part Time Positions:	-	-	-	-
<b>Total Positions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Full Time Equivalents	-	-	-	-

**Cemetery Department**

This department is responsible for grounds maintenance of the Township Cemetery

**Expenditure Information**

Operating costs include mowing and snow removal for the Township owned Cemetery.

DEPARTMENT APPROPRIATIONS

Streets, Drains, Disposal & Street Lights

FUND  
 FUNCTION  
 STAFF RESPONSIBLE

General  
 Public Works  
 Finance Director

**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	903,016	1,092,397	1,089,479	1,161,715
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 903,016</b>	<b>\$ 1,092,397</b>	<b>\$ 1,089,479</b>	<b>\$ 1,161,715</b>

<b>Personnel Summary</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:	-	-	-	-
Part Time Positions:	-	-	-	-
<b>Total Positions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Full Time Equivalents	-	-	-	-

**Public Works – Streets, Drains, Disposal & Street Lighting**

The following are public work costs to the Township that are not allocated to specific departments. Operating line item detail is as follows:

- Streets and Highways \$275,000
- Drains/Roads at Large \$184,150
- Disposal Pickup \$580,470
- Street Lighting \$95,000
- Metro Act \$9,795
- Surface Water – NPDES \$15,000
- Mowing - \$300
- Emergency Siren \$2,000

DEPARTMENT APPROPRIATIONS-CONTINUED

Streets, Drains, Disposal & Street Lights

FUND  
FUNCTION  
STAFF RESPONSIBLE

General  
Public Works  
Finance Director

**Expenditure Information**

Streets and drains within Mundy Township are maintained and owned by Genesee County. However the Township shares in the costs of maintaining and repairing both. Drain repair and maintenance are charged to the Township over a period of several years. The costs can vary each year due to new drain assessments or assessments paid in full. The cost increase in 2008 was due to the additional assessment of the Howland Drain which was scheduled to be paid over a 5 year period. Disposal pickup, street lighting and mowing are services provided to residents and then billed via yearly property tax assessments. Costs are accumulated each year and then assessed to taxpayers in the following year. Metro Act monies are received from the State each year and are designated for use on public right of ways. These funds can be carried over to subsequent years if insufficient projects are not available in any given year. The Township utilizes Metro Funds for ditching projects. Both 2008 and 2009 metro fund budgeted costs represent revenue carried over from previous years.



DEPARTMENT APPROPRIATIONS

Planning Commission

FUND  
 FUNCTION  
 STAFF RESPONSIBLE

General  
 Planning and Zoning  
 Commission Chair

**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Personnel Services	\$ 9,663	\$ 8,911	\$ 8,995	\$ 10,734
Operating Costs	14,749	26,700	26,000	31,392
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 24,413</b>	<b>\$ 35,611</b>	<b>\$ 34,995</b>	<b>\$ 42,126</b>

<b>Personnel Summary</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:	-	-	-	-
Part Time Positions:	7	7	5	7
<b>Total Positions</b>	<b>7</b>	<b>7</b>	<b>5</b>	<b>7</b>
Full Time Equivalents	0.12	0.12	0.12	0.12

**Planning Department**

The Planning Commission is comprised of a board of five to seven members who are appointed by the Township Board. The Planning Commission meets once a month to review and/or approve property owner’s requests for property variances. The Commission also coordinates and suggests development of the Township’s Master Plan and is instrumental in preparing the six year capital improvement plan which includes long term planning for major infrastructure development.

**Expenditure Information**

Costs include allocation of personnel service costs of building department personnel to attend monthly meetings. Costs associated with planning reviews are subject to a 12% increase to cover administration costs, which are passed on to the property owners that bring issues before the Commission. The Township collects an escrow fee from each property owner, and if costs do not meet or exceed escrow, the difference is returned to property owner. Expenditures usually exceed revenue since expenses not covered by escrow, such as master plan review and the cost for the township attorney to attend meeting with no agenda items, are included in this department.

DEPARTMENT APPROPRIATIONS

Zoning Board of Appeals

FUND  
 FUNCTION  
 STAFF RESPONSIBLE

General  
 Planning and Zoning  
 Board Chair

**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Personnel Services	\$ 6,801	\$ 6,647	\$ 6,555	\$ 8,261
Operating Costs	1,878	5,000	5,000	6,345
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 8,680</b>	<b>\$ 11,647</b>	<b>\$ 11,555</b>	<b>\$ 14,606</b>

<b>Personnel Summary</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:	-	-	-	-
Part Time Positions:	5	5	5	5
<b>Total Positions</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
Full Time Equivalents	0.05	0.05	0.05	0.05

**Zoning Board of Appeals**

The Zoning Board is comprised of a board of five to seven members who are appointed by the Township Board. The Zoning board meets once a month to hear and decide on matters of zoning variances and appeals.

**Expenditure Information**

Costs include allocation of personnel service costs of building department personnel to attend monthly meetings. Costs associated with zoning variances and appeals are subject to a 12% increase to cover administration costs, which are passed on to the property owners that bring issues before the Board. The Township collects an escrow fee from each property owner, and if costs do not meet or exceed escrow, the difference is returned to property owner.

DEPARTMENT APPROPRIATIONS

Parks and Recreation

FUND  
 FUNCTION  
 STAFF RESPONSIBLE

General  
 Recreation & Culture  
 Finance Director

**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	215	1,125	800	2,000
Capital Outlay	-	-	-	-
<b>Total</b>	<b>\$ 215</b>	<b>\$ 1,125</b>	<b>\$ 800</b>	<b>\$ 2,000</b>

<b>Personnel Summary</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:	-	-	-	-
Part Time Positions:	-	-	-	-
<b>Total Positions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Full Time Equivalents	-	-	-	-

**Parks and Recreation Department**

The Parks and Recreation Department is responsible for the planning and material costs of a proposed Township Park. A Farmer’s Market has been established and miscellaneous fund raisers have been planned to help generate revenue that can be used to fund the building and maintenance of a community park.

**Expenditure Information**

A committee has been formed to coordinate, plan and develop a community park. All future costs are to be covered with donations. The 2009 budget is offset by prior year donations and current year estimated revenue from the Farmer’s Market and other fund raising activities.



# CAPITAL IMPROVEMENT FUND



**CAPITAL IMPROVEMENT FUND**  
**2009 FINANCIAL SUMMARY**

**Estimated Revenue Sources**

Transfer In from General Fund	\$ 325,000	
Other Financing Sources-Capital Leases	<u>27,866</u>	
 Total Budgeted Revenue Sources		 <b>\$ 352,866</b>

**Estimated Expenditures**

Capital Expense-Technology	\$ 35,607	
Capital Expense-Furniture/Equipment	47,000	
Capital Expense-Vehicles	92,099	
Capital Expense-Building/Grounds	<u>156,000</u>	
 Total Budgeted Expenditures		 <b><u>\$ 330,706</u></b>
 Budgeted Net Revenue (Expenditures)		 <b>\$ 22,160</b>

**Estimated Fund Balance**

Fund Balance at December 31, 2007(Audited)	\$ -	
Estimated Change in Fund Balance at Dec 31, 2008	<u>-</u>	
Fund Balance at December 31, 2008	\$ -	
Transfer of Fund Balance from General Fund		155,000
Estimated Change in Fund Balance at Dec 31, 2009		<u>22,160</u>
Estimated Fund Balance at December 31, 2009		<b>\$ 177,160</b>

DEPARTMENT APPROPRIATIONS

Capital Improvement Fund

FUND  
 FUNCTION  
 STAFF RESPONSIBLE

Capital Improvement  
 Capital Purchases  
 Finance Director

**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	-	-	-	-
Capital Outlay	-	-	-	330,706
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 330,706</b>

<b>Personnel Summary</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:	-	-	-	-
Part Time Positions:	-	-	-	-
<b>Total Positions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Full Time Equivalents	-	-	-	-

**Capital Improvement Fund**

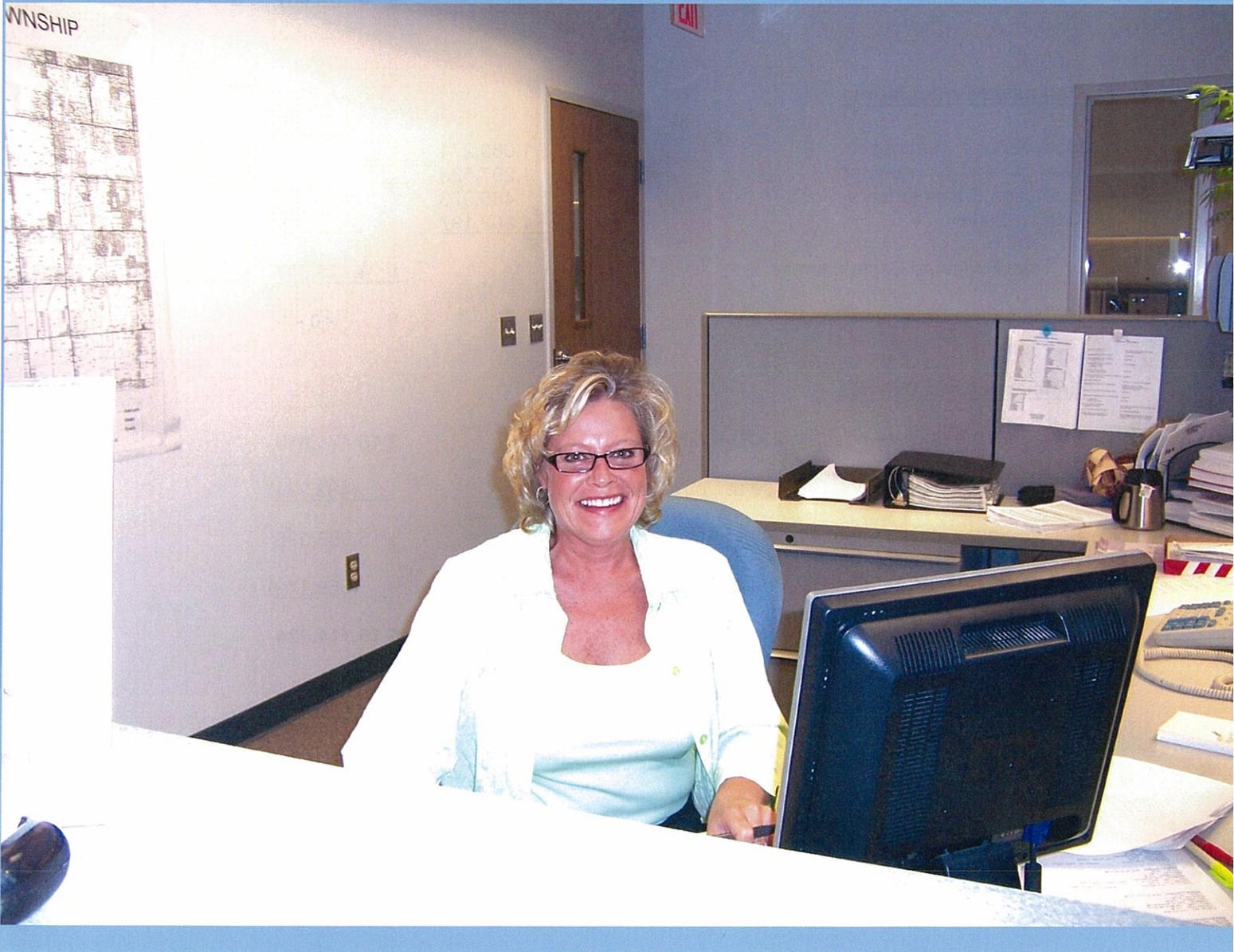
The Capital Improvement Fund has been setup to receive transfers of General Fund dollars which will be used to purchase capital outlay. Transfers in each year are budgeted out of the General Fund and into this fund. Approved expenditures are budgeted here and are determined as set forth in the Township's Capital Improvement Plan. Funds transferred in each year will attempt to cover purchases over a five to ten year period. Capital purchases for 2009 include the following:

Computer Equipment and Software	\$ 35,607
Furniture and Equipment	47,000
Vehicles	92,099
Parking Lot Improvements	156,000

**Expenditure Information**

Prior to 2009 all General Fund capital outlay was purchased out of the General Fund and allocated to each specific department. In 2009 the newly formed Capital Improvement Fund was established to help accommodate current and future capital needs. The fund attempts to smooth the affects of capital purchases which can be larger in some years than others.

# ENTERPRISE FUNDS



## SEWER AND WATER FUND 2009 FINANCIAL SUMMARY

### Estimated Revenue Sources

Sale of Water/Sewer	\$ 2,877,135
Interest/Penalty Charges	50,300
Investment Income	203,400
New Connection Fees	125,000
Inspection & Other Fees	60
Other Financing Sources-Fund Balance	<u>869,112</u>

Total Budgeted Revenue Sources	<b>\$ 4,125,007</b>
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### Estimated Expenditures

Cost of Water Purchased	\$ 1,080,274
Cost of Sewage Treatment	1,297,523
Operation & Maintenance Costs	485,073
Capital Outlay	<u>1,262,137</u>

Total Budgeted Expenditures	<b><u>\$ 4,125,007</u></b>
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Budgeted Net Revenue (Expenditures)	<b>\$ - 0 -</b>
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### Estimated Fund Balance

Fund Balance at December 31, 2007(Audited)	\$ 16,471,810
Estimated Change in Fund Balance at Dec 31, 2008	<u>(488,274)</u>
Fund Balance at December 31, 2008	\$ 15,983,536
Estimated Change in Fund Balance at Dec 31, 2009	<u>(869,112)</u>
Estimated Fund Balance at December 31, 2009	<b>\$ 15,114,424</b>

DEPARTMENT APPROPRIATIONS

Sewer and Water Fund

FUND  
 FUNCTION  
 STAFF RESPONSIBLE

Sewer/Water  
 Public Works  
 Finance Director

**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2008 Estimated</b>	<b>FY 2009 Budget</b>
Personnel Services	\$ 68,015	\$ 89,078	\$ 97,473	101,783
Operating Costs	2,245,048	1,824,860	2,233,136	2,761,087
Capital Outlay	55	2,250,000	1,000,750	1,262,137
Total	<u>\$ 2,313,118</u>	<u>\$ 4,163,938</u>	<u>\$ 3,331,359</u>	<u>\$ 4,125,007</u>

<b>Personnel Summary</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:	1	1	1	1
Part Time Positions:	-	-	-	-
Total Positions	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Full Time Equivalent	-	-	-	-

**Sewer and Water Fund**

The Sewer and Water Fund is an enterprise fund which operates much like a regular business. Water and sewage disposal services are purchased from Genesee County and billed back to residents. The County is responsible for billing residents and the Township is responsible for collecting payments. The Township is examining the possibility of taking over all billing from the County.

**Expenditure Information**

The Sewer and Water Fund employs one full time Clerk position. However, a portion of salary and benefits are allocated here for the Treasurer, Finance Director, Assistant Bookkeeper and Tax Clerk, but the budgeted positions are included in their respective General Fund departments. Operating costs include the purchase of water and sewer services paid to the County, as well as maintenance to the systems. In late 2008 the County passed on a 112% increase in water readiness-to-serve rates and a 19.7% increase in consumption rates. The County retains 100% of the water readiness to serve fee. The Township receives a portion of the water consumption revenue, but only an amount that is sufficient to cover operating costs; it does not include any net profit that can be used for future infrastructure improvements. Capital outlay for 2009 includes the purchase of billing software and new water meters that would enable the Township to take over the billing from the County. Also budgeted in capital outlay is \$1 million for new infrastructure.

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