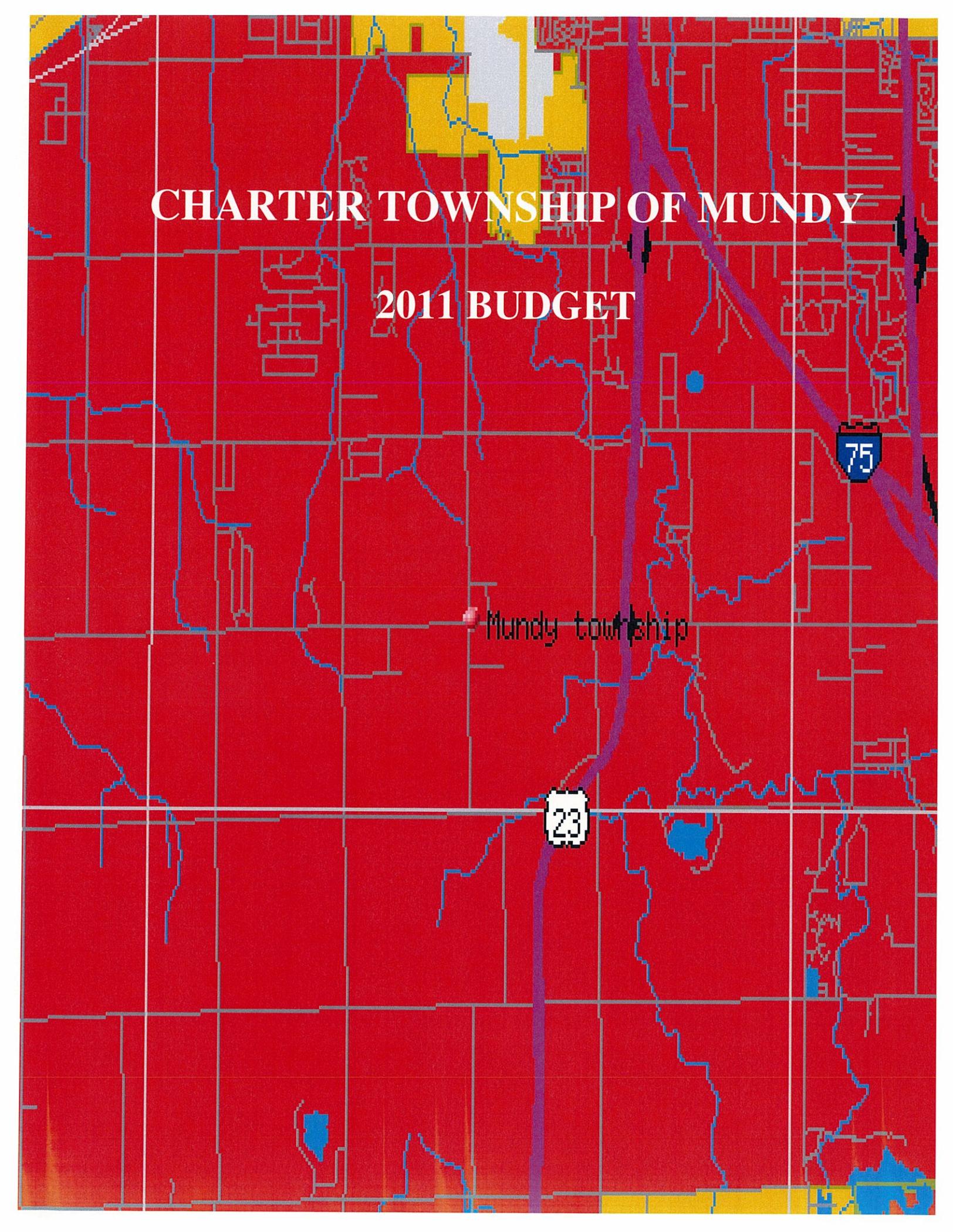


# CHARTER TOWNSHIP OF MUNDY

## 2011 BUDGET

Mundy township

A map of Mundy Township, Michigan, overlaid on a red background. The map shows a grid of roads and water bodies. A red dot is placed in the center of the township, with the text "Mundy township" next to it. Highway shields for 23 and 75 are visible. The text "CHARTER TOWNSHIP OF MUNDY" and "2011 BUDGET" is centered at the top of the map.



# FY 2011 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

Gary McNally (Interim)

## Finance Director

Karen Ruddy

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### Message from the Finance Director

The effects of the nation's economic troubles which began in late 2008, has had a delayed effect on property tax revenue; since the drop in property values were not evident immediately. Also, property assessments are calculated each year at December 31<sup>st</sup>, but not billed until the following fiscal year. To further complicate budgeting for Mundy Township, taxes that are billed in one year are not considered revenue for use until the following year. Put in simpler terms, property tax revenue budgeted for the 2011 is based on values calculated at December 31<sup>st</sup>, 2009. Therefore, we expect further declines in our tax revenue. This is important since property tax revenue is the Township's largest source of revenue.

The good news is that Mundy Township has a healthy accumulated fund balance. This will enable us to weather the current economy difficulties while formulating a plan that will make us more focused and proactive in the future.

The 2011 budget utilizes \$356,000 of prior year fund balance. This means our budgeted expenses are \$356,000 more than our budgeted revenue. While it is acceptable to use fund balance (e.g. money accumulated from prior years) to balance the budget it should be done thoughtfully. The 2011 budget includes two line items that can be considered project based; road maintenance and the transfer out to the Capital Improvement Fund. Project based expenses are expenses that can be increased, reduced or eliminated from year to year. However, road maintenance and capital improvements costs are important to keep the Township functioning adequately and effectively. If road maintenance is prolonged it usually adds to the cost of repairs. The same can be said about capital replacement needs. If capital purchases are put off too long into the future, the result can be repair costs that exceed replacement costs. While planning for the future, decisions to reduce project based spending must be weighed carefully.

The 2011 budget does not include any wage increases with the exception of contractual wage rate steps, and this has enabled us to keep most department budgets around their 2010 levels. A five year forecast has been prepared and will be monitored to help evaluate our future financial position. Also, the Township has taken many steps and continues to look for ways to reduce costs; no matter how small the impact. Page ten of this budget document shows new revenue generating sources and cost savings that have been implemented since 2008. Mundy Township is expecting more difficult times ahead. However, the Township will continue to find ways to meet these challenges while proactively planning so it can remain a strong vibrant community.

Lastly, I would like to thank the Township Board, department heads, and other Township staff that have contributed to preparing and passing this budget. A special thanks to Mindy Ward for her help putting this document together.

Karen K. Ruddy, Finance Director

# Budget Overview



Edward A. Mundy

## 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, Capital Improvement Fund and Sewer and Water Fund. The General Fund is a government fund that generates revenues to cover general operational expenses 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 2011 is \$5,261,875 which is an increase of \$78,333 from the 2010 operating budget. This increase is the net effect of increases to road maintenance and the transfer to the capital improvement fund which were offset by decreases in police and fire department wage and benefits.

In 2011 road maintenance and the yearly transfer to the Capital Improvement Fund were re-instated to the 2009 levels. These items were reduced in 2010 to help balance the budget with minimal use of fund balance. Since these items can be considered project driven and can be increase, reduced or eliminated in subsequent years, the Board can control how much fund balance they want to utilize from year to year. The decreases in police and fire personnel costs in 2011 were the result of replacing full-time police officer positions with part-time officers through attrition, and a decision to replace the full-time Fire Chief position with a part-time Fire Chief; as recommended in a recent fire department operational study performed by an outside consultant.

In 2009, the Township added a Capital Improvement Fund; which is also a government fund. The 2011 operating budget is \$436,215. This Fund reserves money set aside each year for current and future capital asset expenditures. Departments forecast future needs and money will be transferred to the Capital Improvement Fund from the General Fund. 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 the current year budgeting process. The 2011 budget attempts to keep capital improvements a priority as wear on tear on equipment that is not replaced timely can be more costly than adequately planning for replacement.

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 2011 operating budget is \$5,159,563. The 2011 budget includes appropriations for capital outlay of \$1,588,728 to install master meters required by Genesee County in order to bring the meter reading and our customer billing in house. Capital for 2011 also includes the construction of the Baldwin road water main.

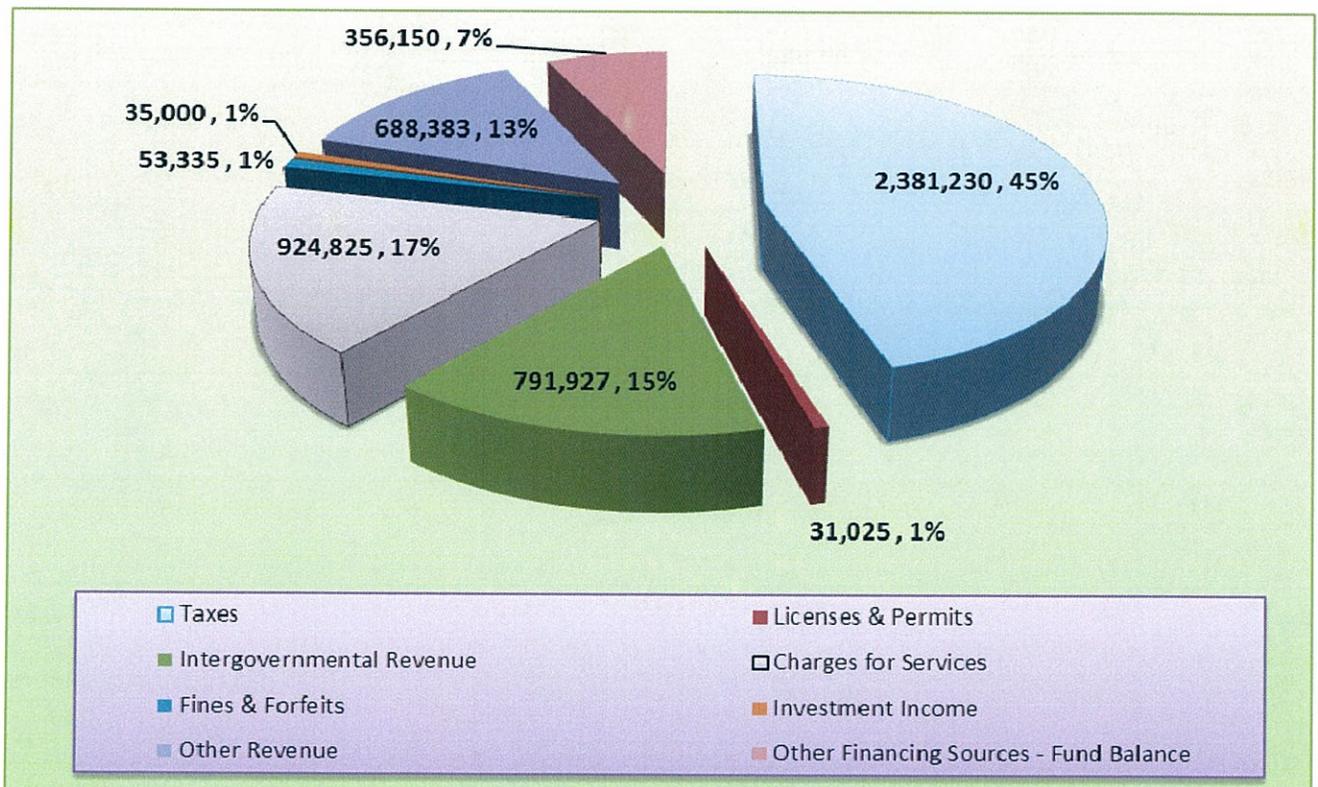
## General Fund Overview

### Revenue

The General Fund's two largest revenue sources are property taxes at 45% of total revenue and State revenue sharing at 15% of total revenue. Although charges for services make 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. In 2011, property taxes (excluding administration fees) **decreased** by 8.6% from 2010, and over 14% from 2009 to 2011. Property taxes are the major revenue source that fund operating expenses. While the cost to do business continues to rise, our revenues continue to decrease. These factors have caused the Township to look for ways to deflect deficits by cutting costs and budgeting based on forecasting possible future outcomes.

2011 budgeted revenue is \$5,261,875, compared with 2010 amended budgeted revenue of \$5,183,542; an increase of \$78,333. However, if the use of fund balance is removed from these numbers, 2011 budgeted revenue decreased by \$164,171 from 2010 and \$458,259 since 2009 actual. 2010 and 2011 budgets utilized prior years' fund balance in the amount of \$113,646 and \$356,150 respectively to balance the budget. Fund balance utilized in 2011's budget allowed for an increase to road maintenance and re-instates the originally planned transfer to the Capital Improvement Fund. Since road maintenance costs fluctuate yearly, these costs can be covered by fund balance as yearly project costs. It is important to try keep in mind that when budgets continuously include the use of fund balance to offset higher expenses, sooner than later the outcome will be a deficit budget. Also, fund balance may be needed to pay for unforeseen emergencies. 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**

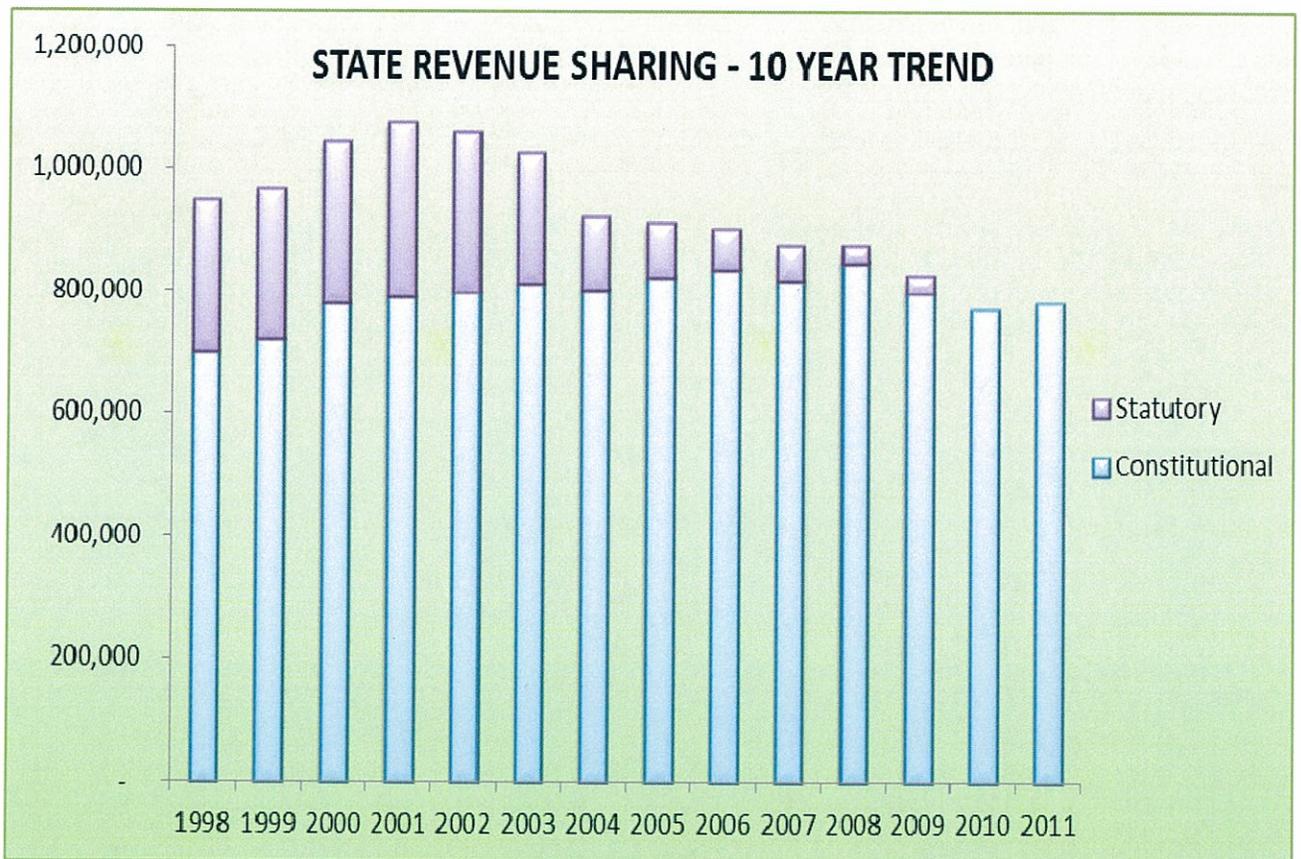


## State Revenue Sharing

The State of Michigan has reduced revenue sharing to local units of government over the past ten years. State revenue sharing is a local unit's share of state sales tax and is made up of both constitutional and statutory payments. The State cannot take constitutional revenue away, but can reduce or totally eliminate the statutory portion. The graph below shows the statutory revenue in purple and the constitutional revenue in blue. As illustrated in the graph, Mundy Township's statutory revenue has been continuously reduced, and in 2010 and 2011 the Township is projected to receive no statutory revenue.

Since 2002 Mundy Township has lost over \$312,000 in revenue sharing which is the Township's second largest source of General Fund revenue. The Township budgeted \$756,300 of revenue sharing in 2010 and is budgeting \$779,000 in 2011. The State's early estimates show a possible increase in 2010 revenue sharing and an increase in 2011 from 2010. The 2011 budget is based on receiving the additional revenue, but it should be noted that with the State's past budgeting woes, a budget amendment maybe required later in 2011 to reduce what the State has initially estimated.

The graph below depicts revenue sharing based on the State of Michigan's fiscal year of October to September. However, Mundy Township has a calendar year end which creates a timing difference between what the State reports and what we receive in a budget year. Because of this timing difference, the Township must estimate half of the total revenue expected each budget year.

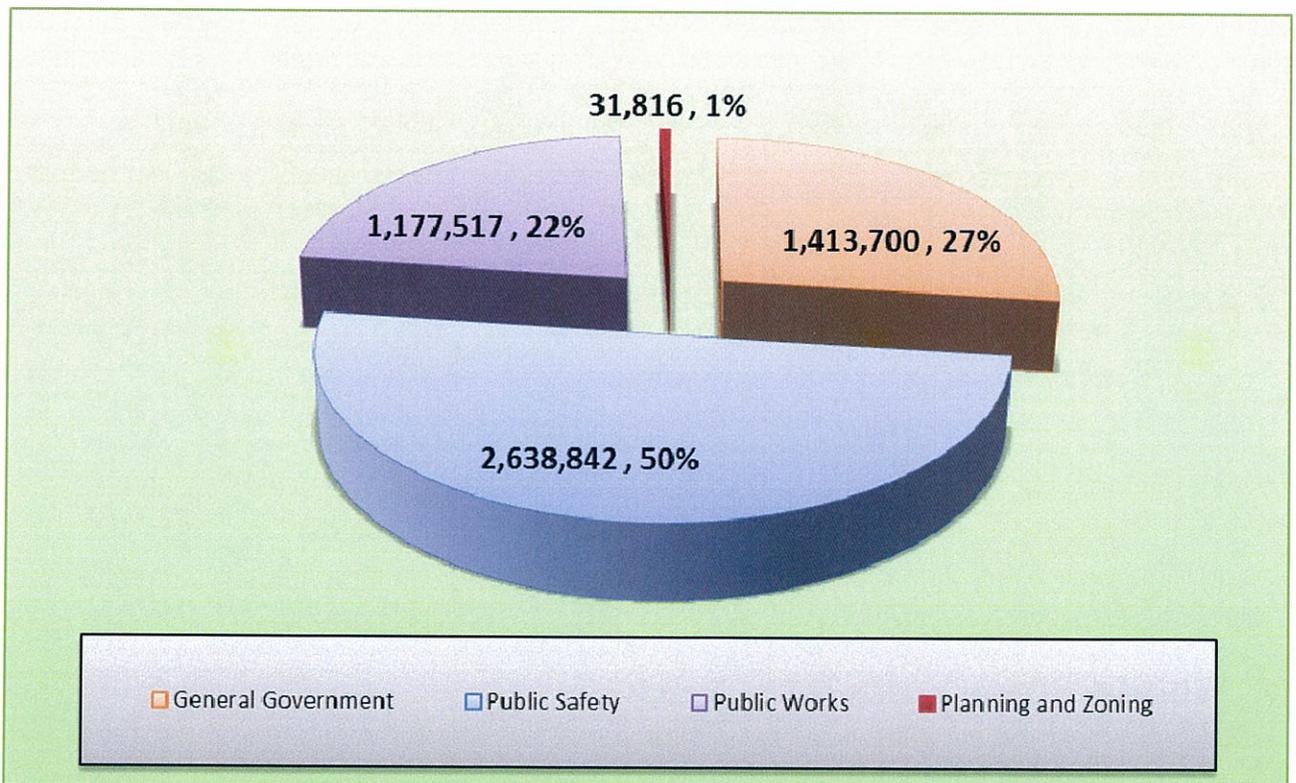


## Expenditures

The General Fund expenditure budget for 2011 is \$5,261,875, compared with 2010 budgeted expenditures of \$5,183,542. The increase is primarily the net effect of an increase to road maintenance and to the Capital Improvement Fund and decreases to the police and fire department personnel costs. The increase to road maintenance and transfer to the capital improvement fund will re-instate these items back to their 2009 levels while the decrease to the police and fire personnel costs are due to full-time positions being replaced with part-time positions.

The largest operating cost to the Township is public safety which includes police, firefighting, and building inspection/code enforcement; accounting for 50% 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.

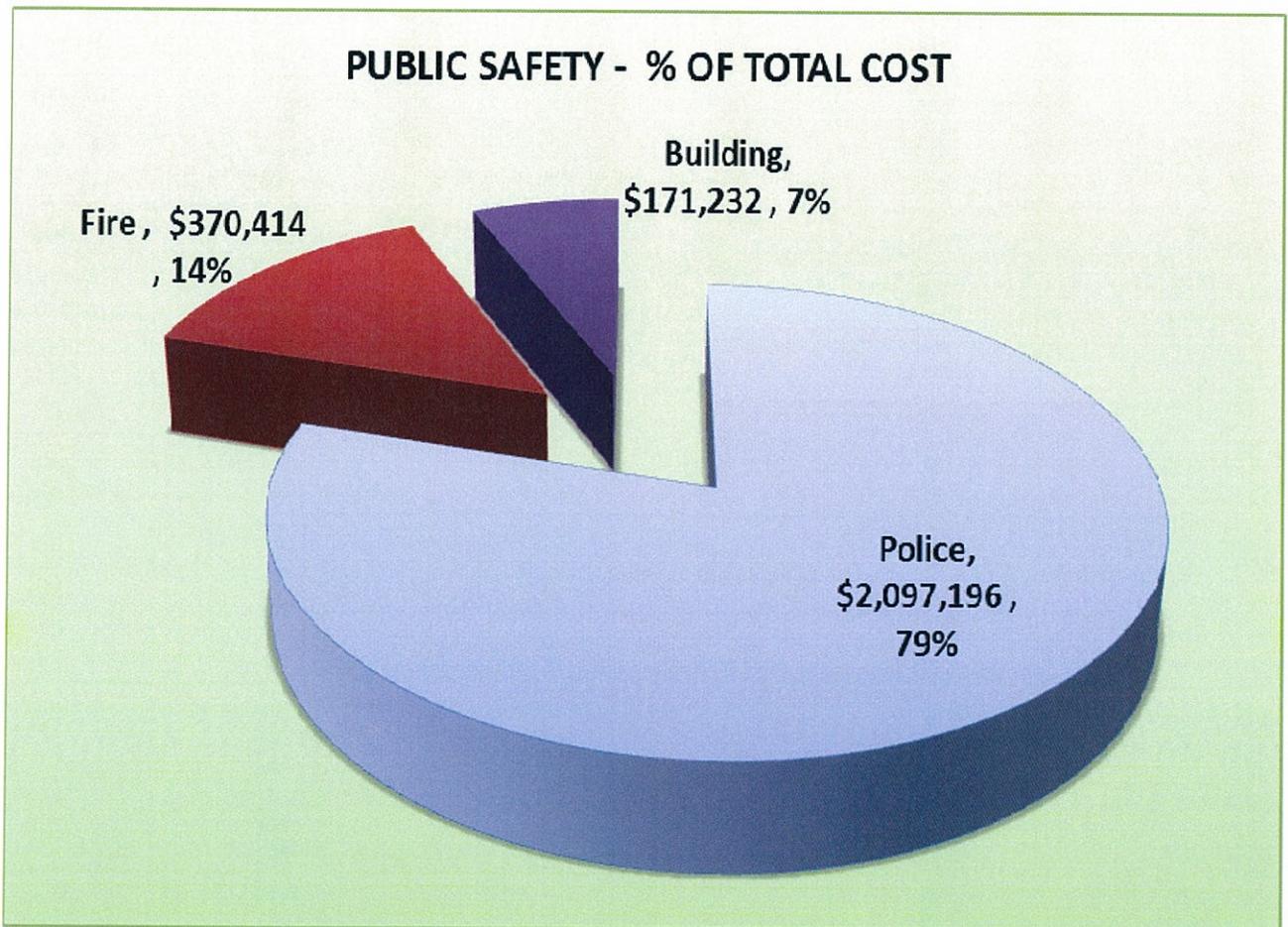
### **General Fund – Budgeted Expenditures by Function as a Percentage of Total Expense Budget**



## 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 50% of the total 2011 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. In 2011 the police personnel budget was reduced by replacing retiring full-time officers with part-time officers. The fire department in 2011 is budgeted for a part-time Fire Chief in comparison to a full-time Chief in 2010.

Below is a graph that represents the Police, Fire and Building individual budgets as a percent of the total 2011 Public Safety Budget.



## REVENUE GENERATION/COST SAVINGS IMPLEMENTED

It is essential that governments try to find ways to generate new revenue and/or keep costs down; especially in a time when revenues are shrinking. Below are some of the costs saving measures that the Township has implemented over the past three years.

### **2008-2009**

<u>Saving Measure Description</u>	<u>Estimated Savings Per Year</u>
Moved from Verizon to Comcast for Telephone Service	\$ 7,900
Reduced wage scale for hiring of new Bookkeeper (1-5 years)	15,000 to 5,845
Eliminated Deputy Police Chief Position	81,200
Re-negotiated monthly rug contract (November)	1,100
Changed to new water vendor (November)	220

### **2010**

<u>New Revenue Description</u>	<u>Estimated Revenue Per Year</u>
State Inspection Program	\$10,000
Motor Vehicle Fines	10,000

<u>Saving Measure Description</u>	<u>Estimated Savings Per Year</u>
Reduce information published in newspaper	\$ 5,000
Replace retiring officers with part-time officers (minimum savings)	27,000
Replace full-time Fire Chief with part-time	64,700
Rebuild instead of replace Fire Chief vehicle	10,000
Rebuild instead of replace patrol car	10,000
Eliminated cell phone plans and paid phone allowances	1,500
Save energy by Township Hall going to 4 day work week	Estimated 20% savings
Implemented yearly employee dependent benefit census	Cost control measure

**The following costs saving measures were suggested and implemented by the Township administrative staff to assist in cost cutting measures. These suggestions also are time savers, which lead to greater efficiency throughout the organization. The estimated savings are difficult to measure, but the efforts of staff are well worth mentioning.**

- E-mail payroll direct deposit stubs – reduce cost of envelopes, paper, and toner
- Stamp customer tax and/or water bill instead of printing receipt to reduce cost of paper and toner
- Scan documents and send by e-mail to reduce cost of paper, toner, envelopes and postage
- Copy documents using double-sided option to save on paper
- Refer customers to information that is posted on website (when applicable) in lieu of printing and mailing to save cost of envelopes, paper, toner and postage
- Implemented paperless board meetings to save on paper and toner costs
- Replace return address labels with ink stamp to save on supply costs
- Paperless bank statements and discontinue receiving cleared check copies which eliminates filing time, filing space and saves on supply costs
- Reduce printing costs by inserting Township logo on correspondence and printing in house to reduce the need for more expensive professionally printed letterhead
- Print letterhead in black and white to reduce cost of color toner



**General Fund  
Estimated Revenue, Expenditures and Net Impact  
2011 Budget**

	<u>Resources</u>	<u>Expenditures</u>	<u>Net Impact</u>
<u>General Government</u>			
Trustee	\$ -	\$ 41,593	\$ (41,593)
Attorney	-	84,872	(84,872)
Labor Relations	-	55,000	(55,000)
Supervisor	-	145,816	(145,816)
Finance	-	153,507	(153,507)
Clerk	-	143,608	(143,608)
Treasury	-	170,904	(170,904)
Assessing	-	213,643	(213,643)
Elections	27,200	31,267	(4,067)
Other-General Government	4,221,990	373,490	<u>3,848,500</u>
Total General Government Net Impact			2,835,490
 <u>Public Safety</u>			
Building	51,025	171,232	(120,207)
Police	255,185	2,097,196	(1,842,011)
Fire	-	370,414	<u>(370,414)</u>
Total Public Safety Net Impact			(2,332,632)
 <u>Public Works</u>			
Cemetery	-	6,217	(6,217)
Other-Public Works	698,475	1,171,300	<u>(472,825)</u>
Total Public Works Net Impact			(479,042)
 <u>Planning and Zoning</u>			
Planning Commission	6,000	23,921	(17,921)
Zoning Board of Appeals	2,000	7,895	<u>(5,895)</u>
Total Planning and Zoning Net Impact			(23,816)
 Parks and Recreation			
	-	-	-
Total	\$ 5,261,875	\$ 5,261,875	\$ -

# GENERAL FUND REVENUE



**GENERAL FUND – REVENUE**

<b>REVENUE BY SOURCE</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2011 Budget</b>
<b><u>Taxes</u></b>			
Current Property Taxes	\$ 2,579,910	\$ 2,421,897	\$ 2,213,698
Property Tax Administration Fees	194,805	173,383	167,532
<b><u>Licenses &amp; Permits</u></b>			
Dog Licenses	423	-	-
Zoning Permits	600	-	500
Liquor License Fees	100	-	-
Sign/Zoning Permits	9,262	8,750	8,750
Planning/Zoning Application Fees	-	1,775	1,775
Building Permits & House Inspections	18,591	15,000	20,000
<b><u>Intergovernmental Revenue</u></b>			
Community Development	-	-	3,827
State Liquor Tax	9,309	9,300	9,100
Revenue Sharing – State	762,118	756,300	779,000
Grant Reimbursement-local units	725	-	-
<b><u>Charges for Services</u></b>			
School Tax Collection	53,595	53,600	54,500
Disposal Pick Up	580,763	585,913	584,140
Mowing/Property Assessments	-	1,100	7,500
Street Lights & Traffic Lights	75,838	78,465	96,835
Planning Fees	14,623	25,511	6,000
Zoning Fees	8,127	8,908	2,000
State Inspection Program	-	-	20,000
Reports	3,544	4,000	3,500
Hazmat	414	-	-
Liaison-CA	61,997	62,000	62,000
Liaison-GASC	82,461	84,500	84,500
Other Contracted Services	8,892	-	-
Restitution	315	250	250
L.E.O.R.T.C.	3,886	3,600	3,600
<b><u>Fines &amp; Forfeits</u></b>			
Ordinance Fines	36,655	30,000	53,335
Drug Forfeiture Funds	4,447	-	-
<b><u>Investment Income</u></b>			
	20,063	15,000	35,000
<b><u>Other Revenue</u></b>			
Impact Fee	349,379	400,000	350,000
Comcast Franchise Fee	200,120	200,000	200,000
Metro Act Revenue	9,816	9,795	10,000
CP Limited-Torrey Hills	3,790	1,429	1,254
Lin-Hill SAD	141,875	42,260	41,129
Rent Revenue	10,950	10,800	10,800
Parks and Recreation	-	1,650	-
Election Reimbursement	12,985	10,000	27,200
GAIN Reimbursement	94,943	44,335	48,000
Miscellaneous Revenue	8,663	10,375	-
<b><u>Other Financing Sources - Fund Balance</u></b>			
Fund Balance – Unrestricted	-	113,176	356,150
Fund Balance – Restricted Parks & Recreation	-	470	-
Fund Balance – Reserved Metro Act Funds	-	-	-
Fund Balance – Reserved Drug Forfeiture	-	-	-
<b>Total Revenue and Other Sources</b>	<b>\$ 5,363,984</b>	<b>\$ 5,183,542</b>	<b>\$ 5,261,875</b>

# GENERAL FUND APPROPRIATIONS



## GENERAL INFORMATION - APPROPRIATIONS

### KEY ASSUMPTIONS FOR ALL DEPARTMENTS/ALL FUNDS

↻ WAGE INCREASES (EXCEPT STEPS)	0.00%
↻ HEALTH INSURANCE INCREASES	13.10%
↻ AFSCME RETIREMENT CONTRIBUTION	12.67%
↻ POLICE RETIRMENT CONTRIBUTION	19.68%
↻ UTILITY \FUEL INCREASES	11.00%
↻ GENERAL OPERATING INCREASES	3.00%

### SUMMARY OF FTE'S (Full-Time Equivalents) - GENERAL FUND

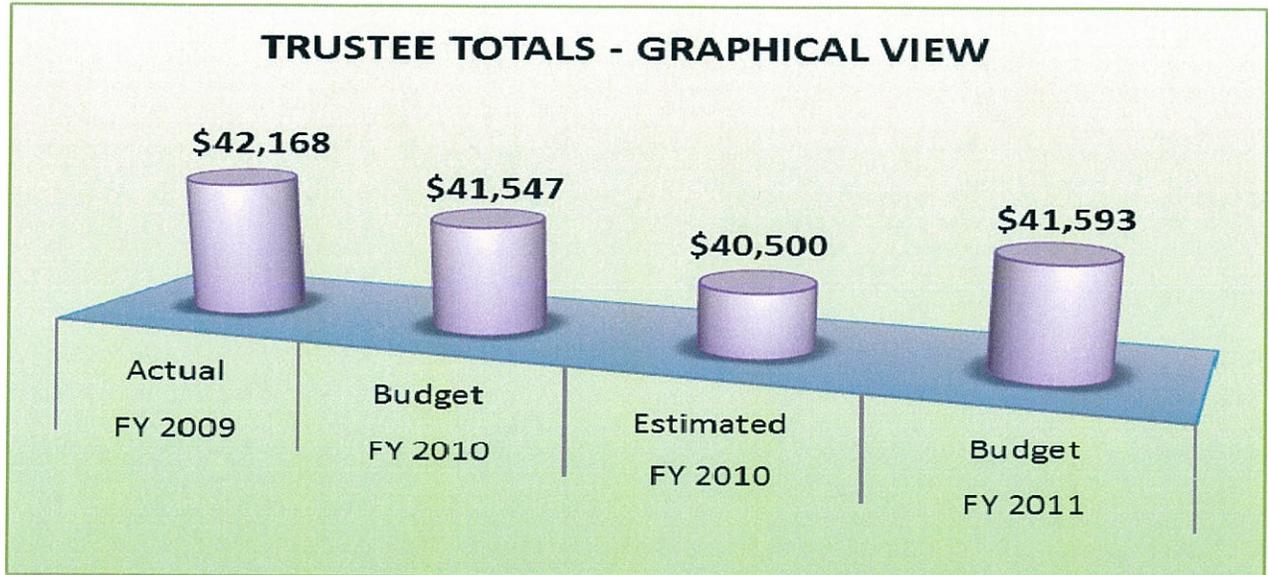
Department	2011 Full-Time	2011 Part-Time	2011 FTE's	2010 FTE's
Trustees	0	4	.18	.18
Supervisor	2	0	2.00	3.00
Finance	2	0	2.00	2.00
Clerk	1	1	1.50	1.50
Treasury	2	1	2.50	2.50
Assessing	3	3	3.30	2.30
Election	0	1	.35	.35
Building	2	0	2.00	2.00
Police	18	9	21.70	22.25
Fire	0	30	5.50	6.00
Planning	0	7	.12	.12
ZBA	0	5	.05	.05
Farmer's Market	0	0	.00	.05
<b>Total</b>	<b>30</b>	<b>64</b>	<b>41.20</b>	<b>42.30</b>

DEPARTMENT APPROPRIATIONS

Trustees

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT

STAFF RESPONSIBLE: FINANCE DIRECTOR



**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Budget</b>	<b>FY 2010 Estimated</b>	<b>FY 2011 Budget</b>
Personnel Services	\$ 37,144	\$ 37,197	\$ 37,198	\$ 37,201
Operating Costs	5,023	4,350	3,303	4,392
<b>Total</b>	<b>\$ 42,168</b>	<b>\$ 41,547</b>	<b>\$ 40,500</b>	<b>\$ 41,593</b>

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

**Board Trustees**

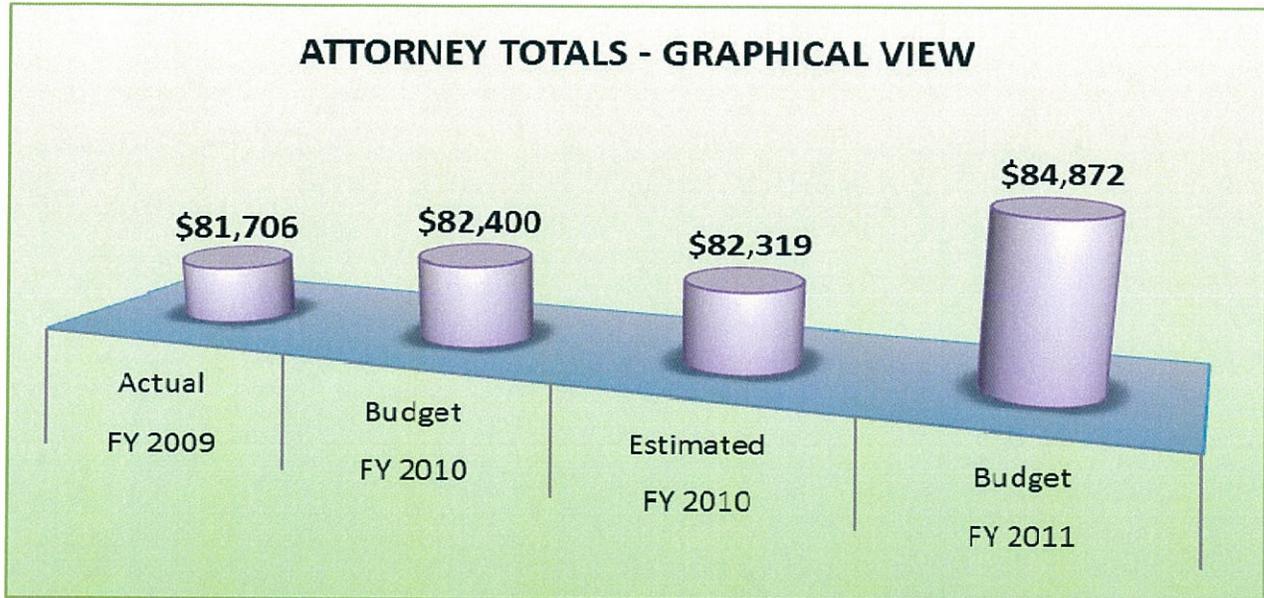
- ◆ Elected for 4 year terms
- ◆ Enact legislation and policies
- ◆ Approve budget
- ◆ Assist residents

**Changes in Budget**

- 2009 operating costs are higher due to 2008 and 2009 MTA conference costs being paid in the same year.
- .1% increase over 2010 budget
- 2011 no material changes

DEPARTMENT APPROPRIATIONS  
Township Attorney

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT  
STAFF RESPONSIBLE: FINANCE DIRECTOR



**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Budget</b>	<b>FY 2010 Estimated</b>	<b>FY 2011 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	81,706	82,400	82,319	84,872
<b>Total</b>	<b>\$ 81,706</b>	<b>\$ 82,400</b>	<b>\$ 82,319</b>	<b>\$ 84,872</b>
<b>Personnel/FTE Data</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Total Positions	-	-	-	-
Full Time Equivalents	-	-	-	-

**Township Attorney's Department**

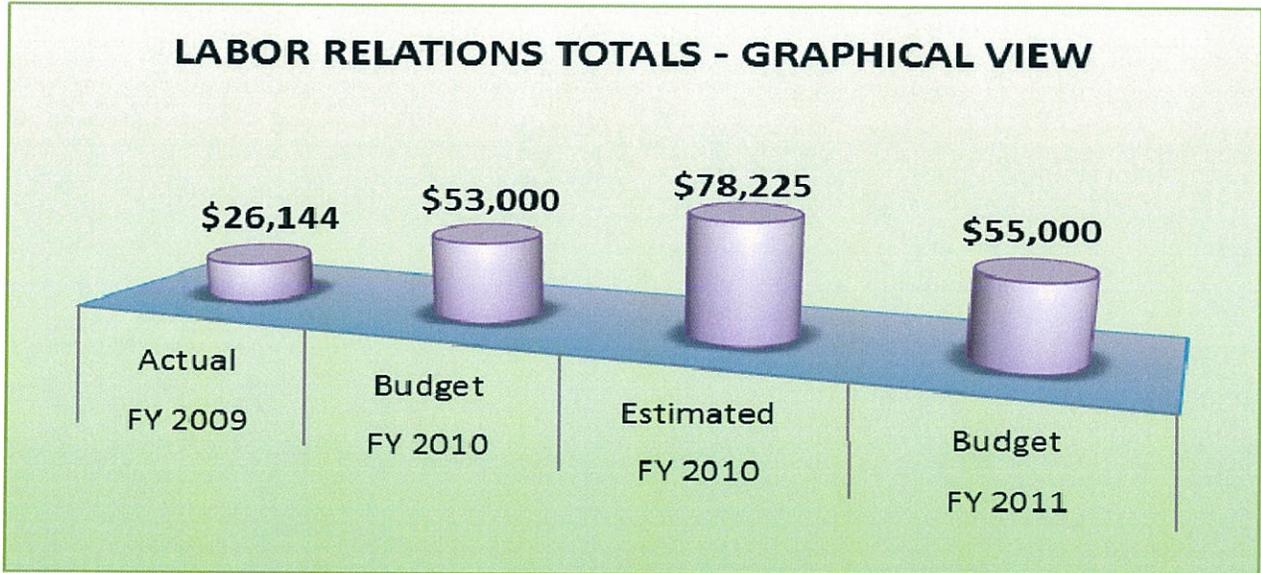
- ◆ Contracted by Township to advise Township Board and other staff on legal issues
- ◆ Represents Township in lawsuits and other legal litigation
- ◆ Township attorney expenses excluded from this department are: Building, Planning and ZBA expenses

**Changes in Budget**

- 3% increase over 2010 budget
- 2011 budget increased by standard CPI

DEPARTMENT APPROPRIATIONS  
Labor Relations

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT  
STAFF RESPONSIBLE: SUPERVISOR



**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Budget</b>	<b>FY 2010 Estimated</b>	<b>FY 2011 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	26,144	53,000	78,225	55,000
<b>Total</b>	<b>\$ 26,144</b>	<b>\$ 53,000</b>	<b>\$ 78,225</b>	<b>\$ 55,000</b>

<b>Personnel/FTE Data</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Total Positions	-	-	-	-
Full Time Equivalents	-	-	-	-

**Labor Relations Department**

- ◆ Includes contractual labor attorney and personnel consultant
- ◆ Advises Board and staff on employment, labor contract negotiations and benefit issues
- ◆ Represents the Township during labor contract negotiations

**Changes in Budget**

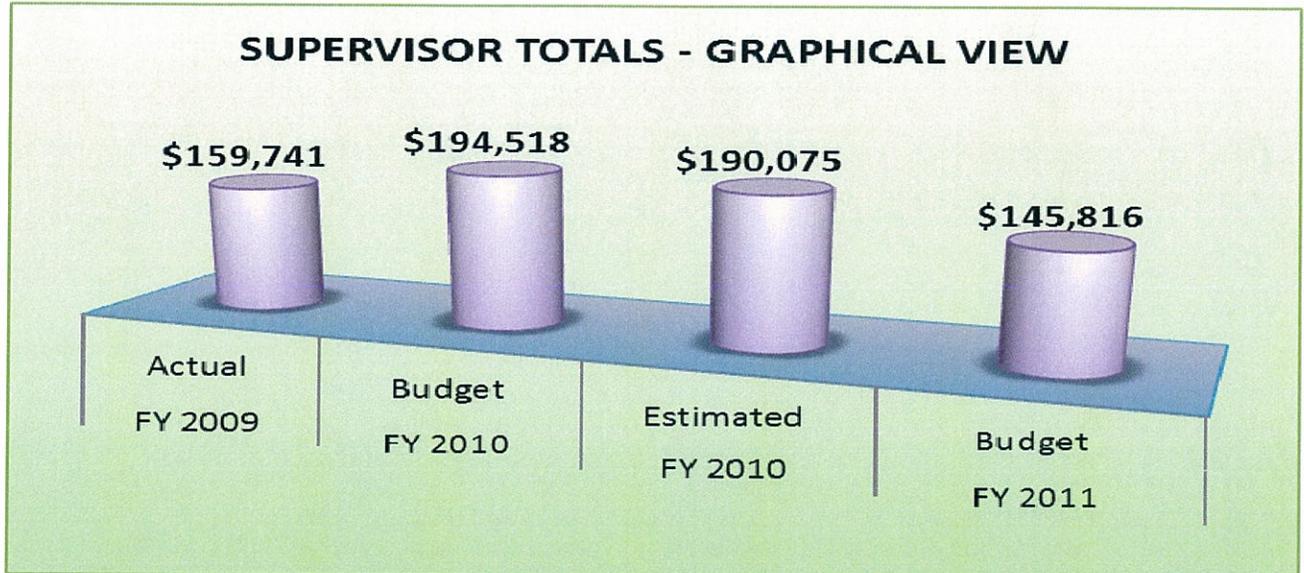
- 2010 estimated expenses are high because they include \$20,000 in lawsuit settlement costs and \$20,000 in costs related to an employee separation agreement
- 3.8% increase over 2010 budget
- 2011 is estimated based on 2 labor contracts that will expire

DEPARTMENT APPROPRIATIONS

Supervisor

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT

STAFF RESPONSIBLE: SUPERVISOR



**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Budget</b>	<b>FY 2010 Estimated</b>	<b>FY 2011 Budget</b>
Personnel Services	\$ 135,740	\$ 165,339	\$ 165,360	\$ 118,404
Operating Costs	24,001	29,179	24,715	27,412
<b>Total</b>	<b>\$ 159,741</b>	<b>\$ 194,518</b>	<b>\$ 190,075</b>	<b>\$ 145,816</b>

<b>Personnel/FTE Data</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	-
<b>Total Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
Full Time Equivalents	2.5	3.0	3.0	2.0

**Supervisor's Department**

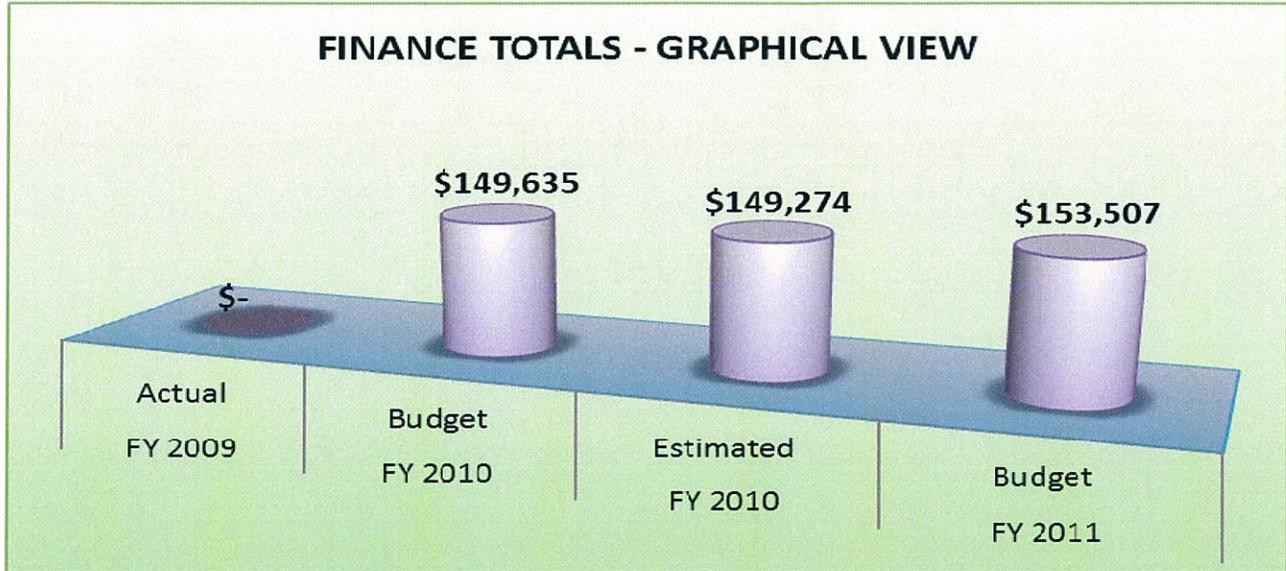
- ◆ Supervisor elected to a 4 year term, in a full-time paid position; sits on Township Board
- ◆ Acting Personnel Director
- ◆ Duties of the office include: FOIA administration, managing road projects, budget oversight

**Changes in Budget**

- 2010 personnel costs increased due to receptionist wages allocated from 50% to 100%
- -25% decrease from 2010 budget
- 2011 personnel cost decreased due to receptionist wages allocated 100% to Assessing

DEPARTMENT APPROPRIATIONS  
Finance

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT  
STAFF RESPONSIBLE: FINANCE DIRECTOR



**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Budget</b>	<b>FY 2010 Estimated</b>	<b>FY 2011 Budget</b>
Personnel Services	\$ -	\$ 109,094	\$ 109,617	\$ 113,160
Operating Costs	-	40,541	39,656	40,348
<b>Total</b>	<b>\$ -</b>	<b>\$ 149,635</b>	<b>\$ 149,274</b>	<b>\$ 153,507</b>

<b>Personnel/FTE Data</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:				
Finance Director	-	1	1	1
Bookkeeper	-	1	1	1
<b>Total Positions</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>2</b>
Full Time Equivalents	-	2.0	2.0	2.0

**Finance Department**

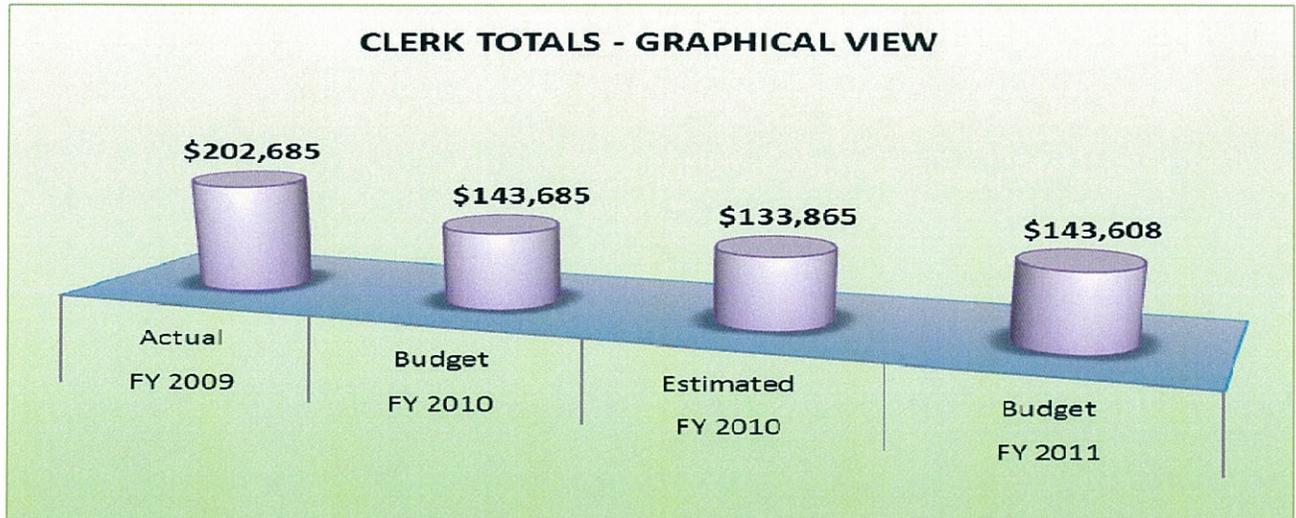
- ◆ New department in 2010
- ◆ Financial administration, accounting and reporting
- ◆ Budget preparation and oversight
- ◆ Annual financial statement audit and maintaining proper internal controls
- ◆ Accounts payable, accounts receivable and payroll functions
- ◆ Finance Director is a department head that supervises the bookkeeper and Treasury staff

**Expenditure Information**

- 2.6% increase over 2010 budget
- 2011 increase due to wage step increase

DEPARTMENT APPROPRIATIONS  
Clerk

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT  
STAFF RESPONSIBLE: CLERK



**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Budget</b>	<b>FY 2010 Estimated</b>	<b>FY 2011 Budget</b>
Personnel Services	\$ 147,343	\$ 90,304	\$ 90,164	\$ 95,839
Operating Costs	55,342	53,381	43,702	47,769
<b>Total</b>	<b>\$ 202,685</b>	<b>\$ 143,685</b>	<b>\$ 133,865</b>	<b>\$ 143,608</b>

<b>Personnel/FTE Data</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:				
Deputy Clerk	1	1	1	1
Bookkeeper	1	-	-	-
<b>Total</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>
Part Time Positions:				
Clerk	1	1	1	1
<b>Total Positions</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
Full Time Equivalent	2.5	1.5	1.5	1.5

**Clerk's Department**

- ◆ Clerk elected to a 4 year term, in a part-time paid position; sits on Township Board
- ◆ Maintains township records
- ◆ Coordinates and regulates elections

**Changes in Budget**

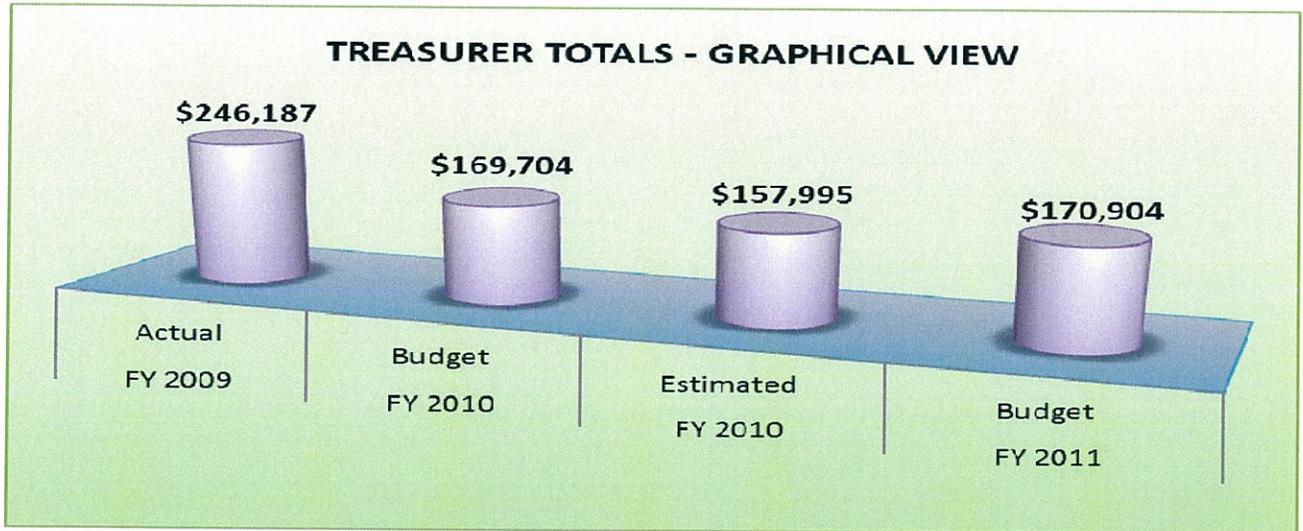
- 2010 decrease due to Bookkeeper allocated under new Finance Dept
- -.1% decrease from 2010 budget
- 2011 budget changes are the net effect of decreases to records management and publication costs, offset by a step increase to wages

DEPARTMENT APPROPRIATIONS

Treasurer

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT

STAFF RESPONSIBLE: TREASURER



**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Budget</b>	<b>FY 2010 Estimated</b>	<b>FY 2011 Budget</b>
Personnel Services	\$ 185,552	\$ 131,565	\$ 123,422	\$ 131,229
Operating Costs	60,635	38,139	34,573	39,675
<b>Total</b>	<b>\$ 246,187</b>	<b>\$ 169,704</b>	<b>\$ 157,995</b>	<b>\$ 170,904</b>

<b>Personnel/FTE Data</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>Full Time Positions:</b>				
Finance Director	1	-	-	-
Deputy Treasurer	1	1	1	1
Treasury Clerk	1	1	1	1
<b>Total</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Part Time Positions:</b>				
Treasurer	1	1	1	1
<b>Total Positions</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Full Time Equivalents</b>	<b>3.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>

**Treasurer's Department**

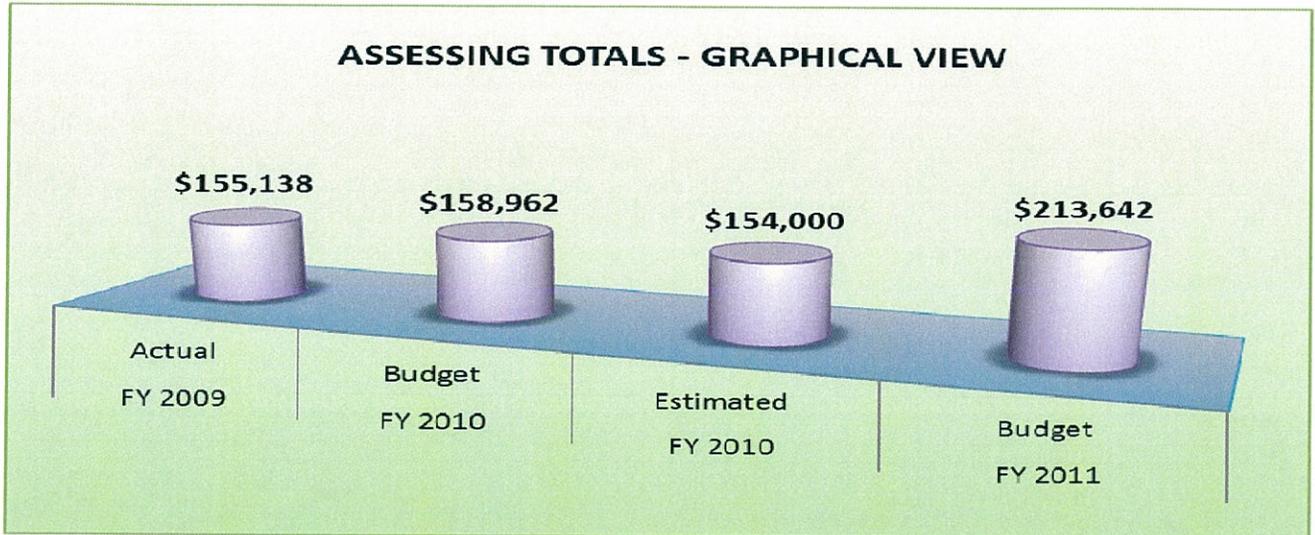
- ◆ Treasurer elected to a 4 year term in a part-time paid position; sits on Township Board
- ◆ Cash receipting and investment of Township funds
- ◆ Property tax and special assessment billing and collection

**Changes in Budget**

- 2010 Finance Director allocated to new Finance department
- .7% increase over 2010 budget
- 2011 no material changes

DEPARTMENT APPROPRIATIONS  
Assessor

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT  
STAFF RESPONSIBLE: SUPERVISOR



**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Budget</b>	<b>FY 2010 Estimated</b>	<b>FY 2011 Budget</b>
Personnel Services	\$ 122,267	\$ 119,016	\$ 118,566	\$ 171,147
Operating Costs	32,870	39,946	35,434	42,496
<b>Total</b>	<b>\$ 155,138</b>	<b>\$ 158,962</b>	<b>\$ 154,000</b>	<b>\$ 213,643</b>

<b>Personnel/FTE Data</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:				
Assessor	1	1	1	1
Assistant Assessor	1	1	1	1
Receptionist	-	-	-	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>
Part-Time Positions:				
BOR	3	3	3	3
<b>Total Positions</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>6</b>
Full-Time Equivalents	2.3	2.3	2.3	3.3

**Assessing Department**

- ◆ Assess real and personal property values
- ◆ Distinguishes and allocates special assessment districts
- ◆ Board of Review responsibilities such as reviewing property tax value disputes, principal residence exemptions and poverty exemption appeals

**Changes in Budget**

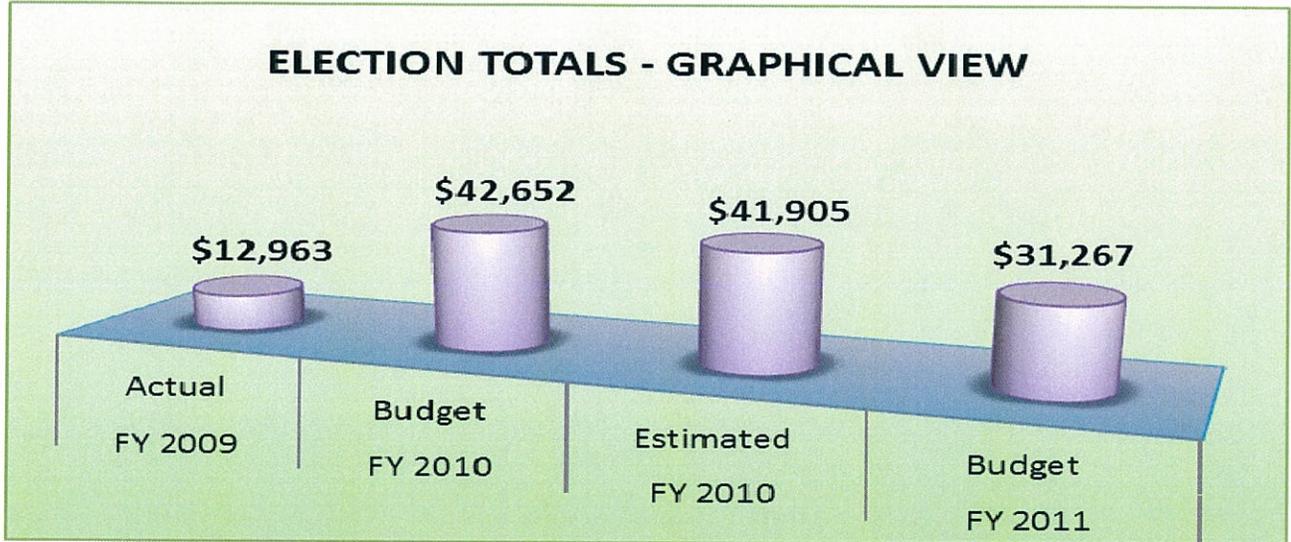
- 34.4% increase over 2010 budget
- 2011 personnel costs increased due to receptionist allocated from Supervisor to Assessing

DEPARTMENT APPROPRIATIONS

Elections

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT

STAFF RESPONSIBLE: CLERK



**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Budget</b>	<b>FY 2010 Estimated</b>	<b>FY 2011 Budget</b>
Personnel Services	\$ 8,155	\$ 34,094	\$ 33,397	\$ 24,695
Operating Costs	4,809	8,558	8,508	6,572
<b>Total</b>	<b>\$ 12,963</b>	<b>\$ 42,652</b>	<b>\$ 41,905</b>	<b>\$ 31,267</b>

<b>Personnel/FTE Data</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**

- ◆ Election department under the supervision of the Township Clerk
- ◆ Coordinating and holding yearly elections; which includes absentee balloting
- ◆ Utilizes election workers who are paid through accounts payable not payroll

**Changes in Budget**

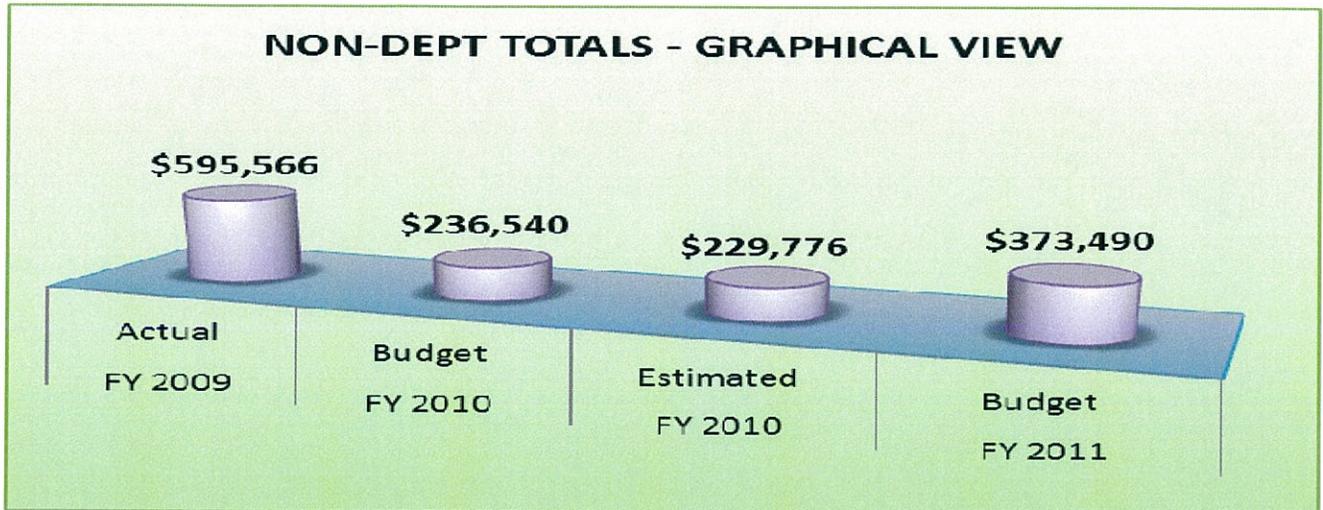
- 2010 costs covered three elections; school, gubernatorial primary and gubernatorial election. 2010 election types require more election workers than those budgeted for 2011.
- -26.7% decrease from 2010 budget
- 2011 budget includes costs for four elections: school district, approval of State constitutional convention, election of State constitutional convention delegates, and approval of amended State constitution.

DEPARTMENT APPROPRIATIONS

Other Expenses

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT

STAFF RESPONSIBLE: FINANCE DIRECTOR



**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Budget</b>	<b>FY 2010 Estimated</b>	<b>FY 2011 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	40,566	35,540	28,776	48,490
Inter-fund Transfers Out	555,000	201,000	201,000	325,000
<b>Total</b>	<b>\$ 595,566</b>	<b>\$ 236,540</b>	<b>\$ 229,776</b>	<b>\$ 373,490</b>

<b>Personnel/FTE Data</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Total Positions	-	-	-	-
Full Time Equivalents	-	-	-	-

**General Government Other Expenses**

- Costs that cannot be allocated to a specific department are expensed here; detail as follows:
  - ❖ Gain Building Expense \$5,333
  - ❖ Property Taxes \$14,000
  - ❖ Interest Expense \$3,830
  - ❖ Community Block Grant Expense \$3,827
  - ❖ Codification Expense \$8,000 (new in 2011)
  - ❖ Miscellaneous \$10,000
  - ❖ Contingencies \$3,500
  - ❖ Transfer to Capital Improvement Fund \$325,000 (Inter-fund Transfers Out)

**Changes in Budget**

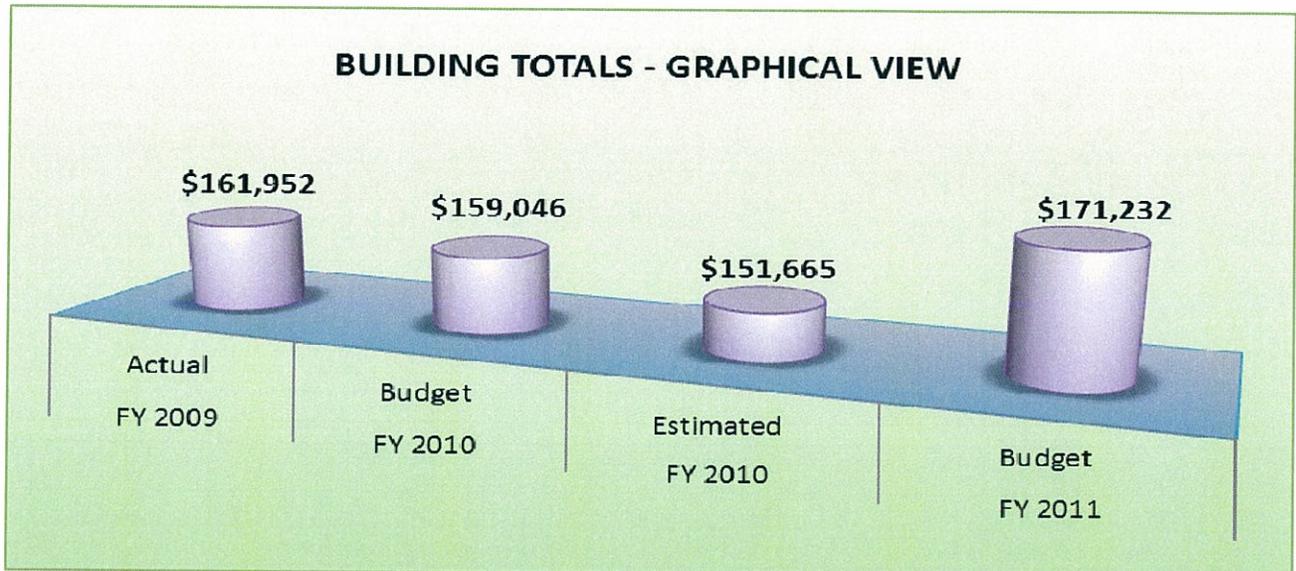
- 2009 included an additional transfer amount for prior year budgeted assets not purchased
- 2010 transfer out reduced to help balance budget
- 57.9% increase over 2010 budget
- 2011 increase due to additional amount transferred out and newly added codification expense

DEPARTMENT APPROPRIATIONS

Building

FUND/FUNCTION: GENERAL/PUBLIC SAFETY

STAFF RESPONSIBLE: SUPERVISOR



**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary:</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Budget</b>	<b>FY 2010 Estimated</b>	<b>FY 2011 Budget</b>
Personnel Services	\$ 121,177	\$ 108,780	\$ 110,783	\$ 116,893
Operating Costs	40,775	50,266	40,882	54,338
<b>Total</b>	<b>\$ 161,952</b>	<b>\$ 159,046</b>	<b>\$ 151,665</b>	<b>\$ 171,232</b>

<b>Personnel/FTE Data:</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	-	-	-
<b>Total Positions</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
Full-Time Equivalents	2.50	2.00	2.00	2.00

**Building Department**

- ◆ Issues building, electrical, plumbing, mechanical, sign and zoning permits
- ◆ Performs inspections to ensure code enforcement
- ◆ Ordinance enforcement

**Changes in Budget**

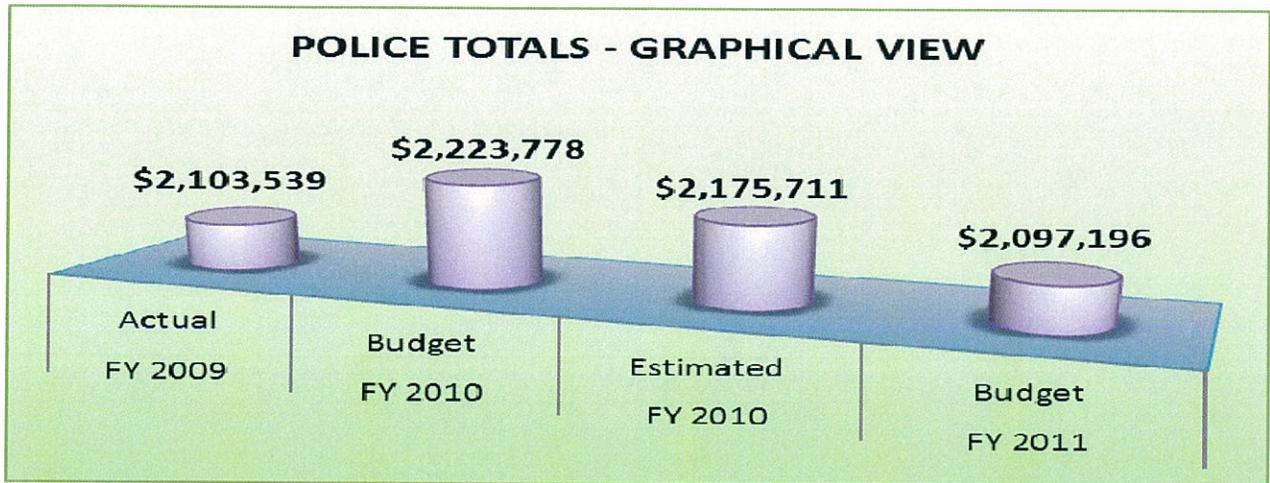
- 2009 actual included 50% of receptionist who was allocated 100% to Supervisor in 2010 and did not include State inspection program expense which was new in 2010 budget
- 7.7% increase over 2010 budget
- 2011 increase due to wage step increase, change in health insurance coverage, and expense related to State inspection program

DEPARTMENT APPROPRIATIONS

Police

FUND/FUNCTION: GENERAL/PUBLIC SAFETY

STAFF RESPONSIBLE: POLICE CHIEF



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2009 Actual	FY 2010 Budget	FY 2010 Estimated	FY 2011 Budget
Personnel Services	\$ 1,909,564	\$ 1,991,063	\$ 1,965,575	\$ 1,879,648
Operating Costs	193,975	232,715	210,137	217,548
<b>Total</b>	<b>\$ 2,103,539</b>	<b>\$ 2,223,778</b>	<b>\$ 2,175,711</b>	<b>\$ 2,097,196</b>

Personnel/FTE Data	Actual	Budget	Actual	Budget
<b>Full Time Positions:</b>				
Police Chief	1	1	1	1
Sergeants	3	3	2	2
Detectives	2	2	2	2
Patrol Officers				
Patrol	8	7.5	6	6
School Resource	2	2	2	2
Community Policing	1	1	1	1
GAIN Unit	1	.5	1	1
Transcription Secretary	1	1	1	1
Dispatcher	1	1	1	1
Evidence Clerk	1	1	1	1
<b>Total</b>	<b>23</b>	<b>20</b>	<b>18</b>	<b>18</b>
<b>Part Time Positions:</b>				
Patrol Officers	4	4	5	7
Motor Carrier	-	-	-	1
PSO	1	1	1	1
Receptionist	-	1	-	-
Co-op	-	1	-	-
<b>Total</b>	<b>5</b>	<b>7</b>	<b>6</b>	<b>9</b>
<b>Total Positions</b>	<b>28</b>	<b>27</b>	<b>24</b>	<b>27</b>
Full Time Equivalents	25.25	22.25	21.00	21.70

DEPARTMENT APPROPRIATIONS - CONTINUED

Police

**Police Department**

- ◆ Crime Prevention
- ◆ Protect life and property
- ◆ Preserve peace, order and safety
- ◆ Law and ordinance enforcement
- ◆ Safeguard constitutional guarantees of all citizens
- ◆ Investigate problems and incidents and present evidence for prosecution of offenders

**Changes in Budget**

- -6.3% decrease from 2010 budget
- 2011 personnel expense decrease due to retired officers replaced with part-time officers at lower wage and no benefits
- 2011 operating expenses lower because actuary study for police retirement benefits was contracted in 2010, but only needed every three years and auto lease payments ended in 2010

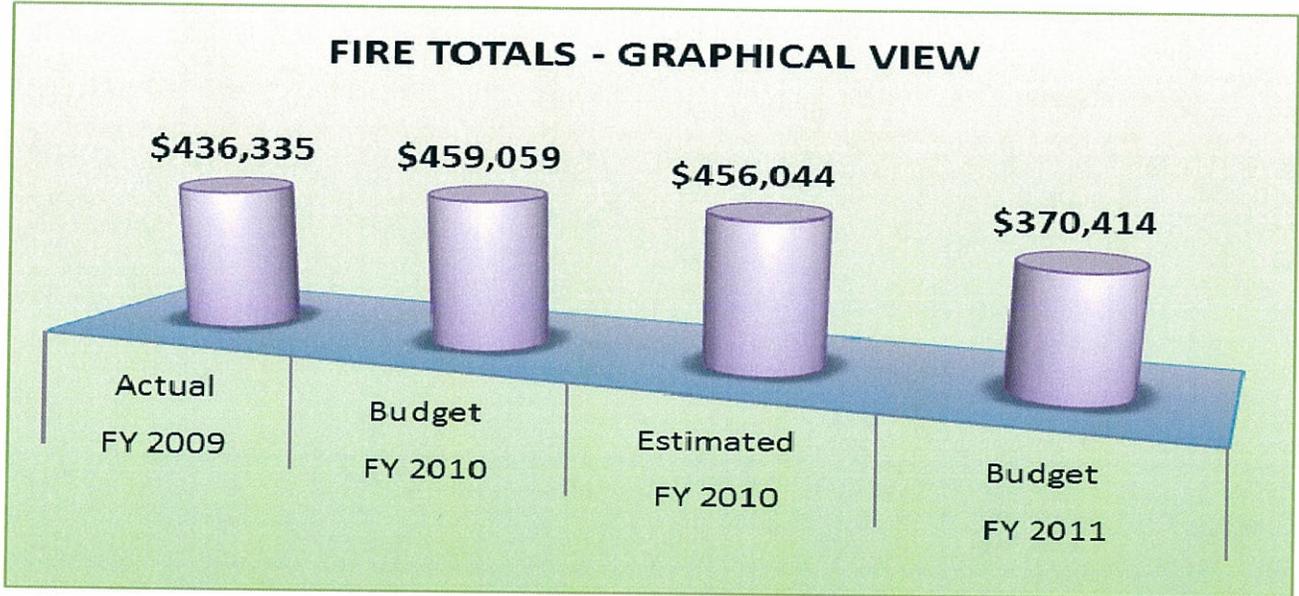


DEPARTMENT APPROPRIATIONS

Fire

FUND/FUNCTION: GENERAL/PUBLIC SAFETY

STAFF RESPONSIBLE: FIRE CHIEF



**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Budget</b>	<b>FY 2010 Estimated</b>	<b>FY 2011 Budget</b>
Personnel Services	\$ 296,210	\$ 287,657	\$ 306,577	\$ 218,845
Operating Costs	140,125	171,402	149,467	151,569
<b>Total</b>	<b>\$ 436,335</b>	<b>\$ 459,059</b>	<b>\$ 456,044</b>	<b>\$ 370,414</b>

<b>Personnel/FTE Data</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:				
Fire Chief	1	1	1	-
Part Time Positions:				
Fire Chief	-	-	-	1
On Call	29	29	25	29
<b>Total Positions</b>	<b>30</b>	<b>30</b>	<b>26</b>	<b>30</b>
Full Time Equivalents	7.0	6.0	6.0	5.5

**Fire Department**

- ◆ Maintains comprehensive program in planning, preparedness, response and recovery
- ◆ Preservation of life and property

**Changes in Budget**

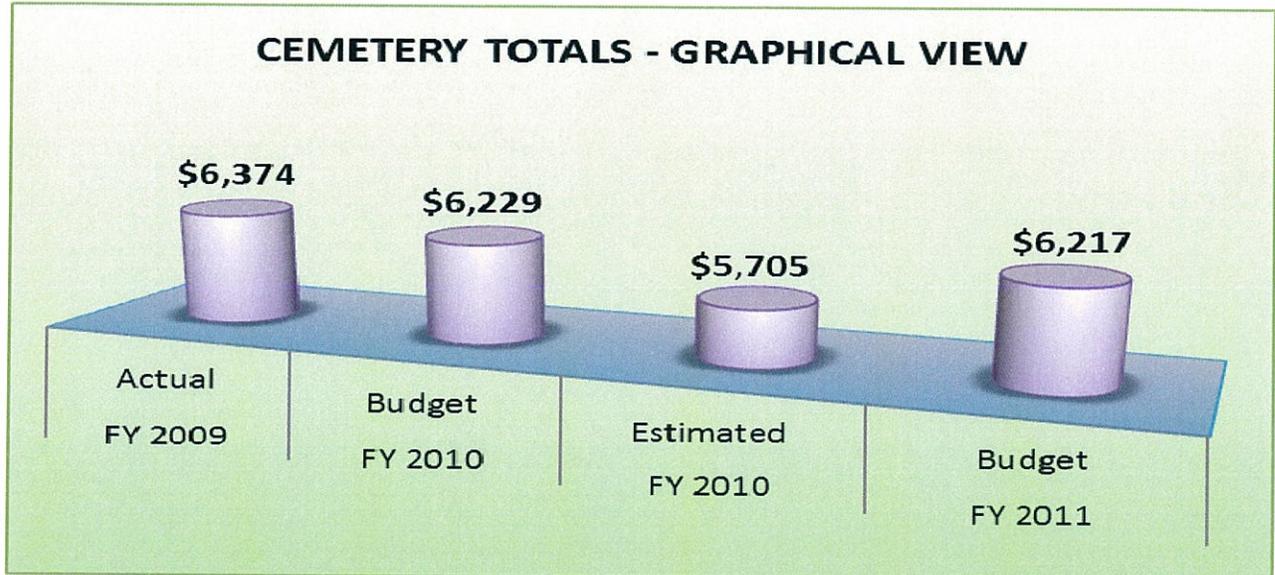
- -19.3% decrease from 2010 budget
- 2011 decrease in budget due to Fire Chief position going from full-time to part-time
- Benefits for previous Fire Chief included for 1<sup>st</sup> five months of 2011 as stated in separation agreement

DEPARTMENT APPROPRIATIONS

Cemetery

FUND/FUNCTION: GENERAL/PUBLIC WORKS

STAFF RESPONSIBLE: FINANCE DIRECTOR



**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Budget</b>	<b>FY 2010 Estimated</b>	<b>FY 2011 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	6,374	6,229	5,705	6,217
<b>Total</b>	<b>\$ 6,374</b>	<b>\$ 6,229</b>	<b>\$ 5,705</b>	<b>\$ 6,217</b>

<b>Personnel/FTE Data</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**

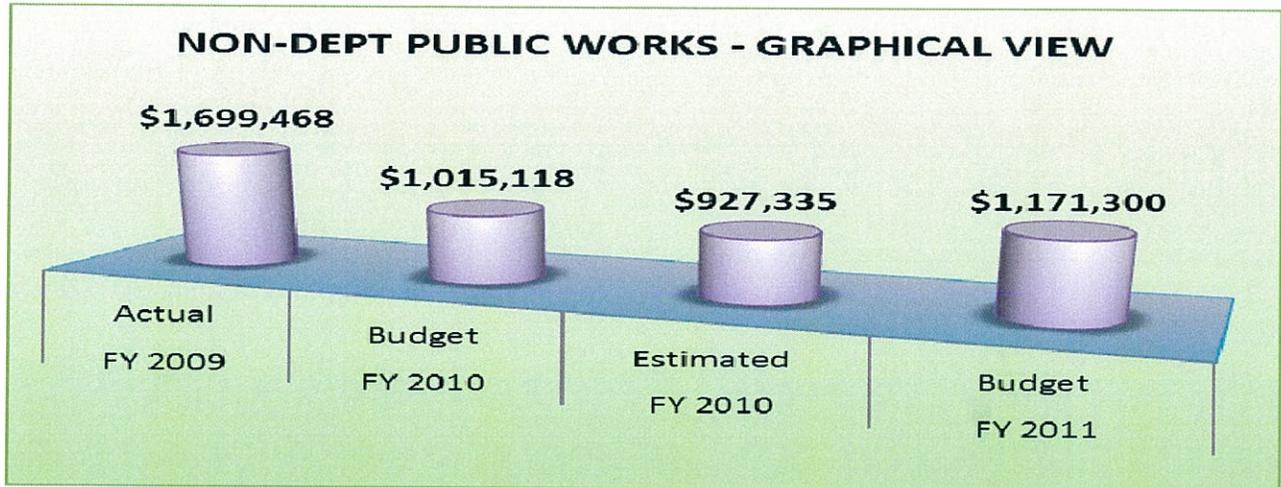
- ◆ Responsible for grounds maintenance of the Township Cemetery.

**Changes in Budget**

- -0.2% decrease from 2010 budget
- 2011 decrease based on 3% increase of 2010 actual costs which were lower than 2010 budget

DEPARTMENT APPROPRIATIONS  
Streets, Drains, Disposal & Street Lights

FUND/FUNCTION: GENERAL/PUBLIC WORKS  
STAFF RESPONSIBLE: FINANCE DIRECTOR/SUPERVISOR



**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Budget</b>	<b>FY 2010 Estimated</b>	<b>FY 2011 Budget</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	1,699,468	1,015,118	927,335	1,171,300
<b>Total</b>	<b>\$ 1,699,468</b>	<b>\$ 1,015,118</b>	<b>\$ 927,335</b>	<b>\$ 1,171,300</b>

<b>Personnel/FTE Data</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:	-	-	-	-
Total Positions	-	-	-	-
Full Time Equivalents	-	-	-	-

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

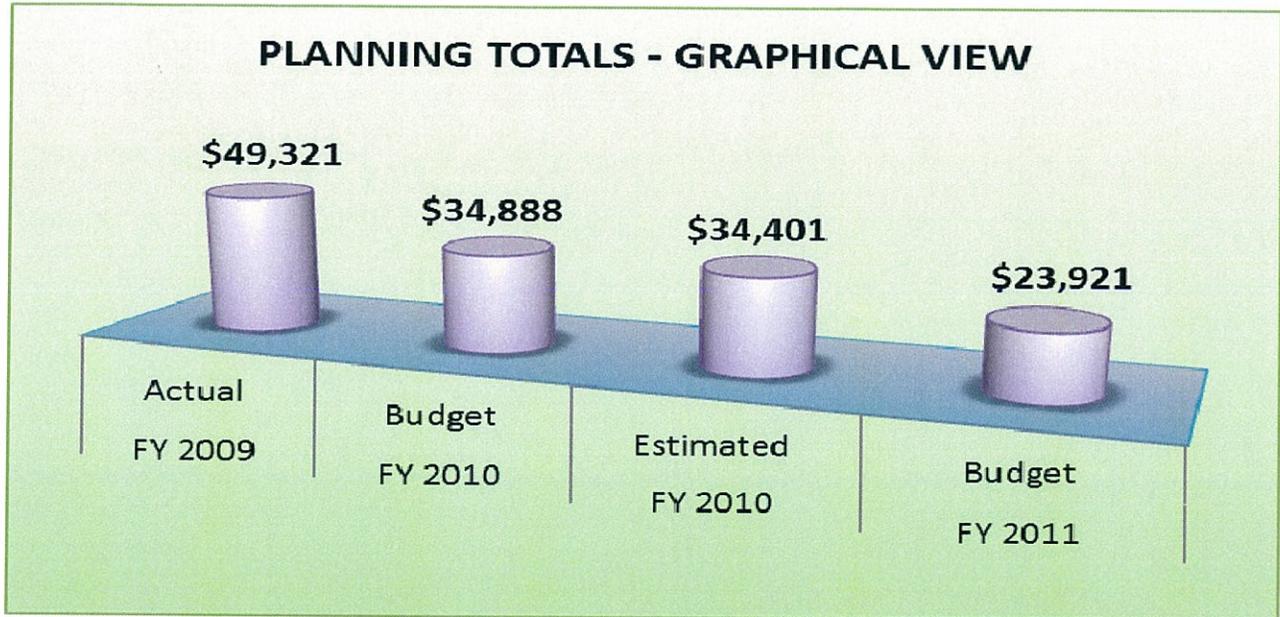
- ❖ Costs that cannot be allocated to a specific department are expensed here; detail as follows:
  - ❖ Streets and Highways \$250,000
  - ❖ Drains/Roads at Large \$179,663
  - ❖ Disposal Pickup \$584,140
  - ❖ Street Lighting \$125,357
  - ❖ Metro Act \$9,795
  - ❖ Surface Water – NPDES \$11,462
  - ❖ Property Management/Mowing \$7,500
  - ❖ Emergency Siren \$3,383

**Changes in Budget**

- 2009 actual is higher to account for the Lin-Hill special assessment costs
- 15.4% increase over 2010 budget
- 2011 budget increase due to higher street expense to cover an average street project, and increase in property management/mowing expense for increased abandoned property

DEPARTMENT APPROPRIATIONS  
**Planning Commission**

FUND/FUNCTION: GENERAL/PLANNING AND ZONING  
 STAFF RESPONSIBLE: COMMISSION CHAIR



**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Budget</b>	<b>FY 2010 Estimated</b>	<b>FY 2011 Budget</b>
Personnel Services	\$ 9,892	\$ 8,591	\$ 8,615	\$ 7,586
Operating Costs	39,428	26,297	25,786	16,335
<b>Total</b>	<b>\$ 49,321</b>	<b>\$ 34,888</b>	<b>\$ 34,401</b>	<b>\$ 23,921</b>

<b>Personnel/FTE Data</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:	-	-	-	-
Part Time Positions:	5	7	7	7
<b>Total Positions</b>	<b>5</b>	<b>7</b>	<b>7</b>	<b>7</b>
Full Time Equivalents	0.10	0.12	0.12	0.12

**Planning Department**

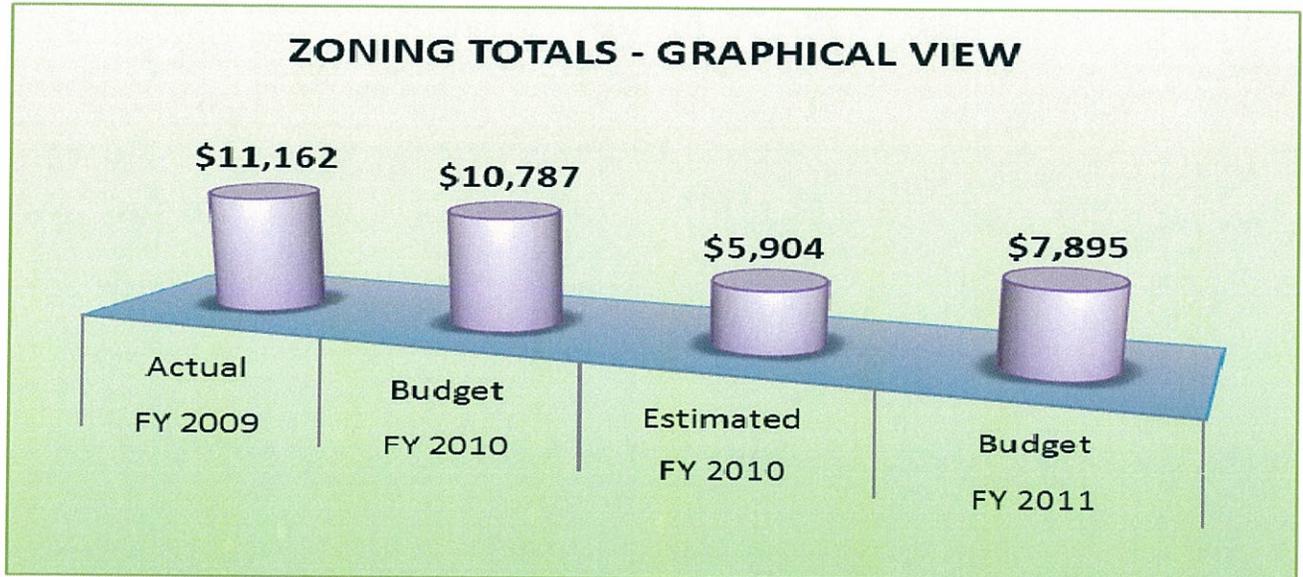
- ◆ Comprised of a seven member board who are appointed by the Township Board
- ◆ Meet once a month to review and/or approve request for property improvements
- ◆ Township master plan included in this department

**Changes in Budget**

- -31.4% decrease from 2010 budget
- 2011 budget is reduced by master plan expense which was completed in 2010

DEPARTMENT APPROPRIATIONS  
Zoning Board of Appeals

FUND/FUNCTION: GENERAL/PLANNING AND ZONING  
STAFF RESPONSIBLE: COMMITTEE CHAIR



**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Budget</b>	<b>FY 2010 Estimated</b>	<b>FY 2011 Budget</b>
Personnel Services	\$ 6,182	\$ 6,537	\$ 4,395	\$ 5,535
Operating Costs	4,980	4,250	1,508	2,360
<b>Total</b>	<b>\$ 11,162</b>	<b>\$ 10,787</b>	<b>\$ 5,904</b>	<b>\$ 7,895</b>

<b>Personnel/FTE Data</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**

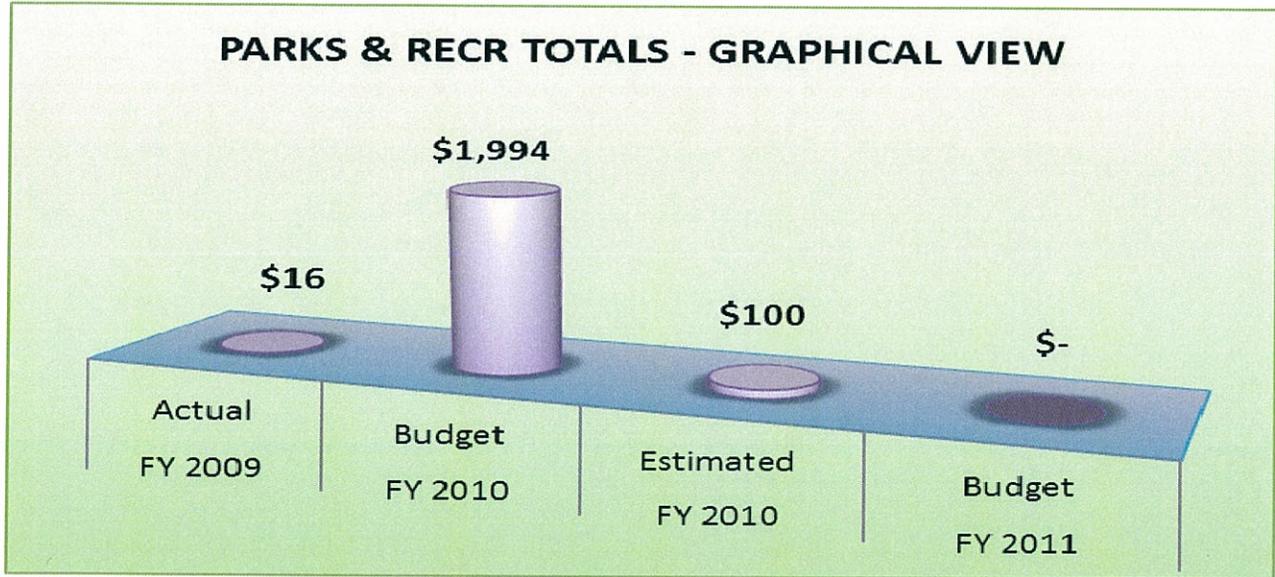
- ◆ Comprised of a five member board who are appointed by the Township Board
- ◆ Decide on zoning variances and appeals

**Changes in Budget**

- -26.8% decrease from 2010 budget
- 2011 budget estimated to only have two cases which reduces publication costs; all other cost remain stable since meetings are held even if no applicants are on agenda

DEPARTMENT APPROPRIATIONS  
Parks and Recreation

FUND/FUNCTION: GENERAL/RECREATION AND CULTURE  
STAFF RESPONSIBLE: SUPERVISOR



**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Budget</b>	<b>FY 2010 Estimated</b>	<b>FY 2011 Budget</b>
Personnel Services	\$ -	\$ 1,054	\$ -	\$ -
Operating Costs	16	940	100	-
<b>Total</b>	<b>\$ 16</b>	<b>\$ 1,994</b>	<b>\$ 100</b>	<b>\$ -</b>

<b>Personnel/FTE Data</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
Full Time Positions:	-	-	-	-
Part Time Positions:	-	1	-	-
<b>Total Positions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Full Time Equivalents	-	.05	-	-

**Parks and Recreation Department**

- ◆ Planning and costs of a proposed park
- ◆ Farmer's Market

**Changes in Budget**

- -100% decrease from 2010 budget
- 2011 no farmer's market or park expense

# CAPITAL IMPROVEMENT FUND



## CAPITAL IMPROVEMENT FUND 2011 FINANCIAL SUMMARY

### Estimated Revenue Sources

Grant Revenue	\$ - 0 -	
Transfer In from General Fund	325,000	
Other Financing Resources – Fund Balance	<u>111,215</u>	
 Total Budgeted Revenue Sources		 <b>\$ 436,215</b>

### Estimated Expenditures

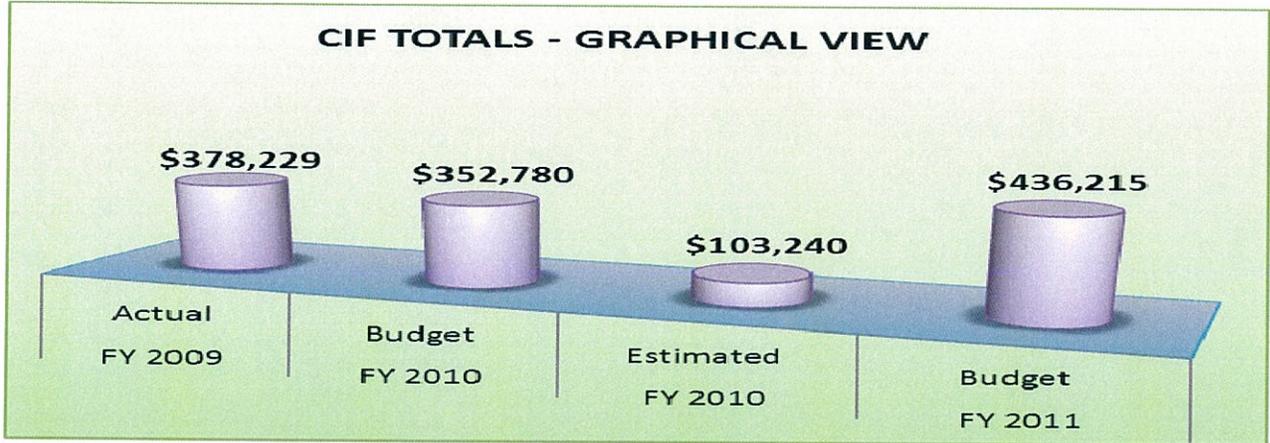
Capital Expense-Technology	\$ 23,989	
Capital Expense-Furniture/Equipment	56,900	
Capital Expense-Vehicles	76,400	
Capital Expense-Building/Grounds	<u>278,926</u>	
 Total Budgeted Expenditures		 <b><u>\$ 436,215</u></b>
 Budgeted Net Revenue (Expenditures)		 <b>\$ -0-</b>

### Estimated Fund Balance

Fund Balance at December 31, 2009 (Audited)		\$ 184,628
Estimated Change in Fund Balance at Dec 31, 2010		<u>112,230</u>
Fund Balance at December 31, 2010		\$ 296,858
Estimated Change in Fund Balance at Dec 31, 2011		<u>(111,215)</u>
Estimated Fund Balance at December 31, 2011		<b>\$ 185,643</b>

## DEPARTMENT APPROPRIATIONS Capital Improvement Fund

FUND/FUNCTION: CAPITAL IMPROVEMENT/CAPITAL PURCHASES  
STAFF RESPONSIBLE: FINANCE DIRECTOR



### FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2009	FY 2010	FY 2010	FY 2011
	Actual	Budget	Estimated	Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	-	-	-	-
Capital Outlay	378,229	352,780	103,240	436,215
<b>Total</b>	<b>\$ 378,229</b>	<b>\$ 352,780</b>	<b>\$ 103,240</b>	<b>\$ 436,215</b>

Personnel/FTE Data	Actual	Budget	Actual	Budget
Full Time Positions:	-	-	-	-
Total Positions	-	-	-	-
Full Time Equivalents	-	-	-	-

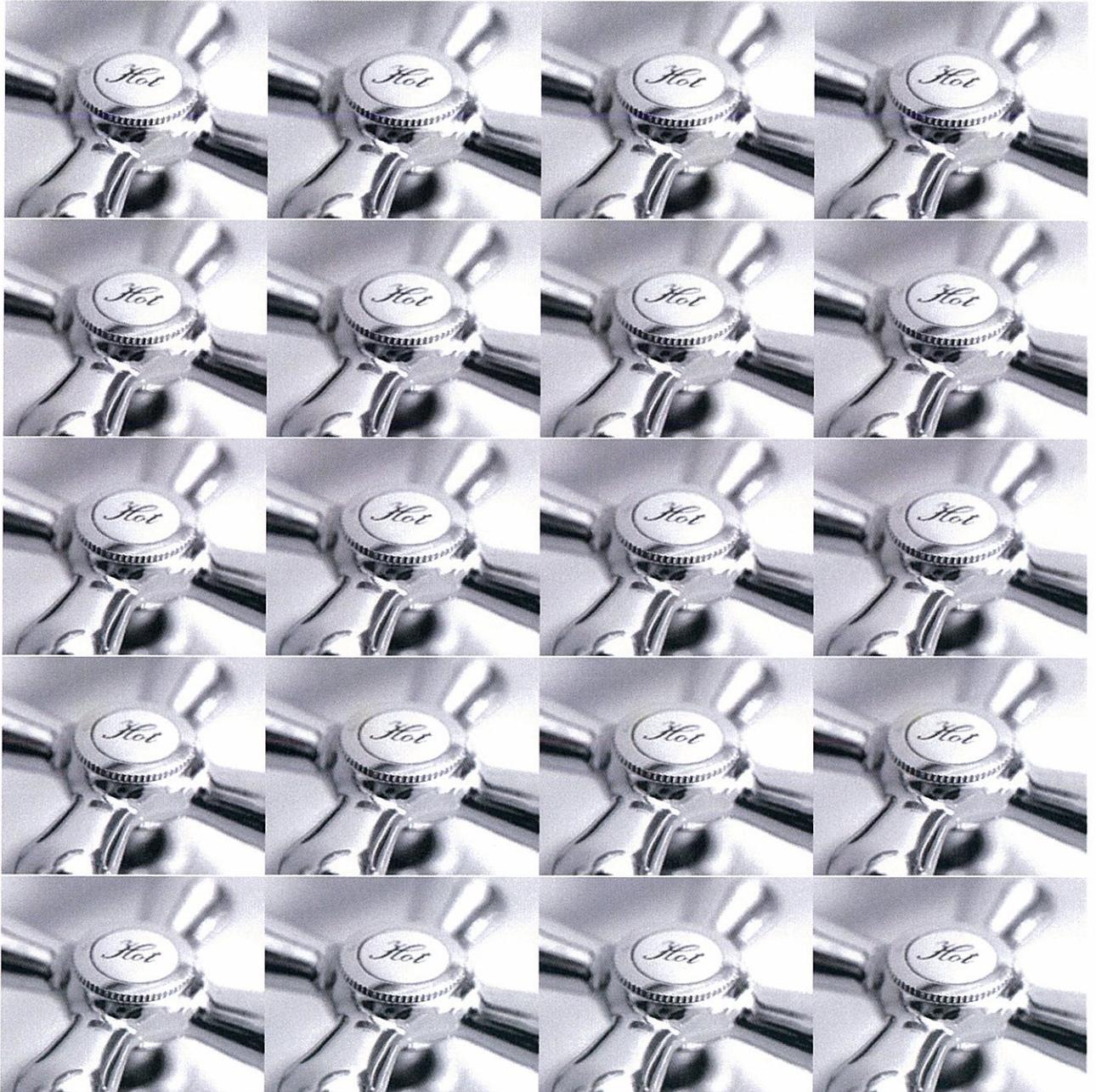
### Capital Improvement Fund

- ◆ Fund that sets aside funds each year to purchase capital
- ◆ Budgeted using a 10 year capital improvement plan
- ◆ Transfers are made from the general fund
- ◆ Funds are designated by Township Board and can be re-designated by the Board at any time
- ◆ Below is the 2011 detail of planned capital purchases
  - ❖ Computer Equipment and Software \$ 23,989
  - ❖ Furniture and Equipment 56,900
  - ❖ Vehicles 76,400
  - ❖ Building/Ground Improvements 278,926

### Changes in Budget

- 23.7% increase over 2010 budget
- 2011 budget increase is primarily due to the cost of parking lot work for both Fire Department locations and the Police Department

# ENTERPRISE FUND



## SEWER AND WATER FUND 2011 FINANCIAL SUMMARY

### Estimated Revenue Sources

Sale of Water/Sewer	\$ 3,517,331
Interest/Penalty Charges	77,000
Investment Income	38,457
New Connection Fees	85,000
Other Financing Sources-Fund Balance	<u>1,441,775</u>

Total Budgeted Revenue Sources	<b>\$ 5,159,563</b>
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### Estimated Expenditures

Cost of Water Purchased	\$ 1,278,249
Cost of Sewage Treatment	1,834,433
Operation & Maintenance Costs	458,154
Capital Outlay	<u>1,588,727</u>

Total Budgeted Expenditures	<b>\$ 5,159,563</b>
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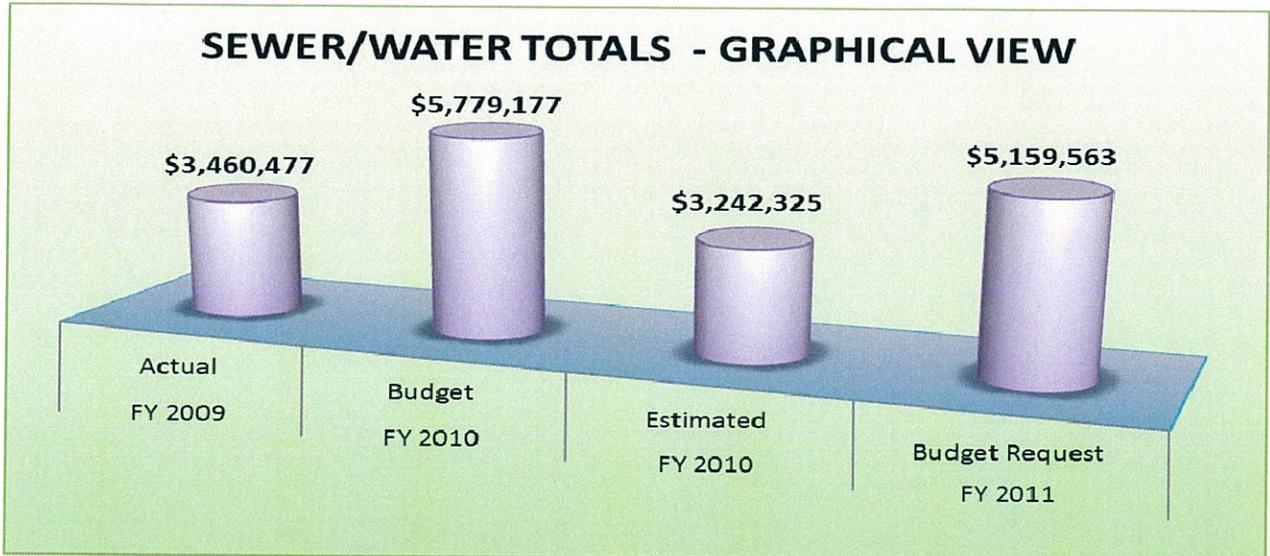
Budgeted Net Revenue (Expenditures)	<b>\$ - 0 -</b>
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### Estimated Fund Balance

Fund Balance at December 31, 2009 (Audited)	\$ 16,440,303
Estimated Change in Fund Balance at Dec 31, 2010	<u>(280,330)</u>
Fund Balance at December 31, 2010	\$ 16,159,973
Estimated Change in Fund Balance at Dec 31, 2011	<u>(300,510)</u>
Estimated Fund Balance at December 31, 2011	<b>\$ 15,859,463</b>

DEPARTMENT APPROPRIATIONS  
Sewer and Water Fund

FUND/FUNCTION: SEWER AND WATER/PUBLIC WORKS  
STAFF RESPONSIBLE: FINANCE DIRECTOR



**FINANCIAL & PERSONNEL SUMMARY**

<b>Financial Summary</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Budget</b>	<b>FY 2010 Estimated</b>	<b>FY 2011 Budget</b>
Personnel Services	\$ 101,530	\$ 111,829	\$ 112,126	\$ 114,857
Operating Costs	3,358,947	3,806,758	3,129,419	3,455,979
Capital Outlay	-	1,860,590	780	1,588,728
<b>Total</b>	<b>\$ 3,460,477</b>	<b>\$ 5,779,177</b>	<b>\$ 3,242,325</b>	<b>\$ 5,159,563</b>

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

**Sewer and Water Fund**

- ◆ Enterprise Fund which operated like a regular business
- ◆ Water and sewage disposal services are purchased from Genesee County
- ◆ Fund has one full time clerk, but this fund has portion of building and staff costs allocated here from the general fund

**Changes in Budget**

- -10.7% decrease from 2010 budget
- 2011 decrease due to a decrease in budgeted capital outlay, and 2010 water/sewer purchases were decreased since 2010 estimates were too high.
- 2011 capital includes Baldwin Rd watermain and cost of taking over billing and meter reading from Genesee County

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