

CHARTER TOWNSHIP OF MUNDY 2013 ADOPTED BUDGET





Charter Township of Mundy

FY 2013
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

Ed Blight

Finance Director

Karen Ruddy

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Message from the Finance Director

Again in 2013 we will see a decrease in property tax revenue. For the budget process, it is important to understand that the taxes we collect and use to operate in 2013 are based on the taxable values as of December 31, 2011. Therefore, we do not expect an increase in property taxes in 2014, as the 2012 taxable values are still decreasing. Since property tax is the Township's largest source of revenue, balancing the budget has become more challenging than ever before. However, Mundy Township did see an increase in population as a result of the 2010 census results. This increase in population means that for the first time in over ten years, the Township will see an increase in state revenue sharing. This increase looks to be about \$250,000 a year. This revenue is dependent upon the amount of Michigan sales tax collected each year.

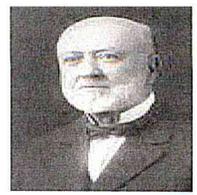
Mundy Township has built up a healthy fund balance, and now has a fund balance policy to insure our accumulated fund balance does not drop below 25% of the current revenue budget. This policy is an essential guide to help current board members, as well as future board members keep a balance of funds for unforeseen events. Even with the current fund balance policy, attention should be focused on how to operate within our means; without sacrificing taxpayer's needs. This has been more difficult in recent years with the decline of property taxes. Even in these challenging times, Mundy Township has managed to see its fund balance grow slightly in the past two years because of timely review, reporting and monitoring of budgets.

The 2013 budget is a balanced budget which means our budgeted revenue equals our budgeted expenditures; without the need to utilize prior years' fund balance. While it is acceptable to use fund balance (e.g. money accumulated from prior years) to balance the budget, it should be done thoughtfully. In order to obtain a balanced budget in 2013, the Township asked the police and fire to find additional cuts. The fire department's wages were analyzed and it was determined many of the officer hours were budgeted higher than historical data. Also, a fire truck that was slated to be painted in 2013 was moved to 2012 where there are still adequate funds to cover the cost. The police department reduced several line items including a Sergeant position that had originally been budgeted to insure a second trained Sergeant would be in place for the expected retirement of one of the current Sergeants. In 2010 a third Sergeants position was eliminated through attrition. The police department also looked at the ten year capital plan and elected to remove several assets from 2013 as well as some vehicles slated for purchase over the next five years which enabled the township to reduce the transfer from the general fund to the capital improvement fund in 2013 from \$325,000 to \$170,000. Finally, the Township elected four years ago to pay an additional employer contribution to our pension system (MERS) to bring the pension funding to 100% in ten years. However, factors such as the poor return on investments has not shown the expected increase in funding, so the board elected not to contribute the catch up contribution for 2013. The Township will continue to find ways to meet the challenges of declining revenues and increasing expenses by attempting to be proactive in its planning, and by continually looking for ways to reduce costs.

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 and Karen Sutliff for their help in 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 15,000 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.

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 2013 is \$4,979,652 which is a decrease of \$235,674 from the 2012 amended operating budget.

In 2009, the Township added a Capital Improvement Fund; which is also a government fund. The 2013 operating budget is \$170,000. This Fund reserves money set aside each year for current and future capital asset expenditures. A ten year plan was created based on departmental capital needs and is reviewed and revised each year if necessary. A planned \$325,000 transfer is made from the General Fund each year to build an adequate fund balance for current year and future year capital 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 the current year budgeting process. The yearly transfer attempts to keep capital improvements a priority, as wear and tear on equipment that is not replaced timely can be more costly than adequately planning for replacement. This transfer was eliminated from the 2012 budget in an attempt to help balance the General Fund budget. However, in 2013 the transfer was re-instated, but reduced from \$325,000 to \$170,000 because of eliminated asset purchases for the police department in 2013 and over the next five 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 2013 operating budget is \$3,510,814. This is a reduction of \$1,013,962 from the 2012 budget. The 2012 budget includes appropriations for capital outlay of \$1,205,491 to bring the meter reading and customer billing in house. The 2012 capital outlay amount includes \$752,815 for the cost to install master meters; which was not spent as the County did not require installation of the master meters.

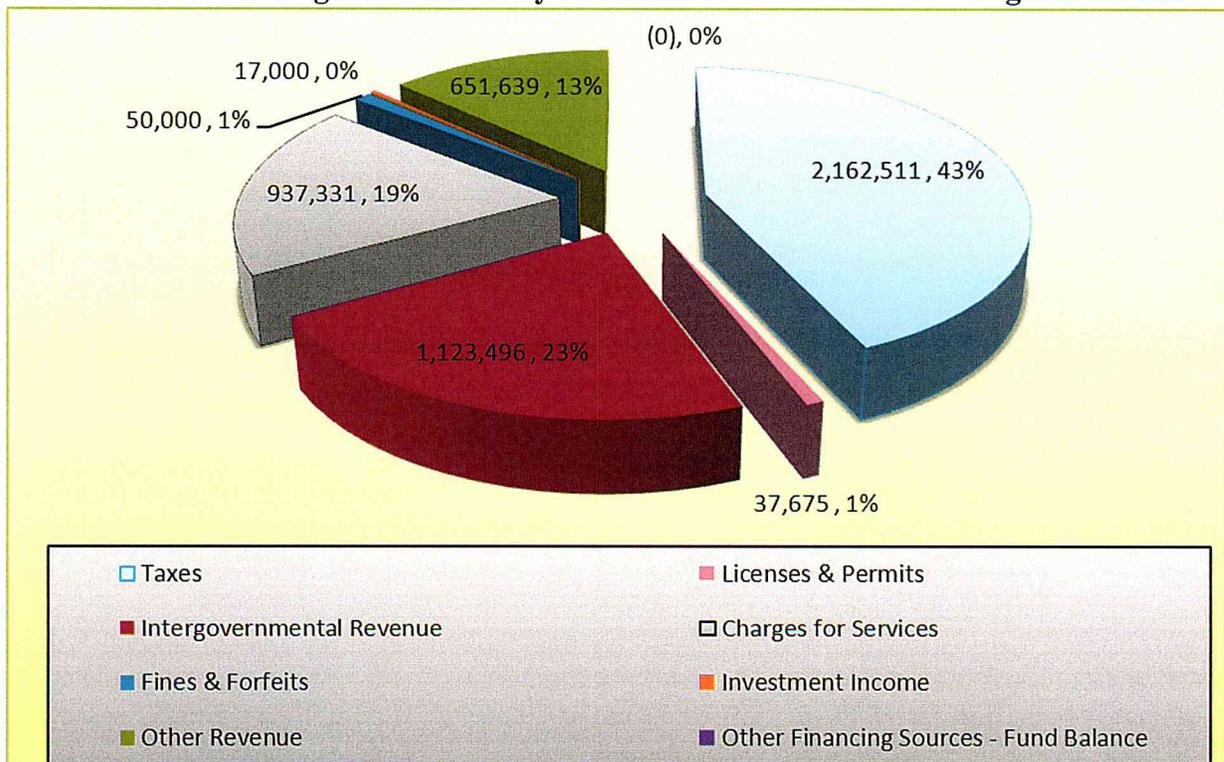
General Fund Overview

Revenue

The General Fund's two largest revenue sources are property taxes at 43% of total revenue and State revenue sharing at 23% of total revenue. Although charges for services make up 19% of total General Fund revenue, 77% of 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 2013, property taxes (excluding administration fees) **decreased** by 4% from 2012, and over 23% from 2009 to 2013. 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.

2013 budgeted revenue is \$4,979,652, compared with 2012 budgeted revenue of \$5,215,326; a decrease of \$235,674. However, if the use of fund balance is removed from these numbers, 2013 budgeted revenue decreased by \$48,049 over 2012. Furthermore, when we estimate 2012 actual it appears the Township will be increasing its fund balance by approximately \$92,000. However, it should be noted that in 2012, General Fund expenses did not include the \$325,000 transfer to the Capital Improvement Fund which reduced the need for fund balance to balance the budget. The practice of eliminating the transfer from the General Fund to the Capital Improvement Fund will reduce the capability to plan for large capital needs in public safety. That is why the 2013 budget has restored that transfer, but at a reduced amount of \$170,000. On a high note, 2010 and 2011 budgets utilized prior years' fund balance in the amount of \$113,176 and \$356,150 respectively to balance those budgets. Yet, actual revenues were higher than costs those years which helped increase fund balance by \$136,241 in 2010 and \$266,941 in 2011.

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



State Revenue Sharing

State revenue sharing is a local unit's share of state sales tax and in the past it was made up of both constitutional and statutory payments. In 2012 the State of Michigan replaced statutory revenue sharing with EVIP (Economic Vitality Incentive Program). Mundy Township no longer qualifies for the EVIP portion of revenue sharing.

Constitutional

The constitutional portion of state revenue sharing is based on a formula using population times the state distribution rate. Constitutional revenue sharing is set by law and cannot be taken away without a change to the state constitution. The results of the 2010 state census showed an increase in population for Mundy Township. Therefore, our Township's revenue sharing has increased. The increase is estimated to be approximately \$250,000 in additional revenue per year. However, this amount can vary based on the amount of sales tax collected each year.

Revenue sharing for 2011 included a retro-active payment in June for \$130,599 which covered payments from October 2010 until April 2011. Additionally, although our fiscal year is December 31st, the State of Michigan bases revenue sharing on their fiscal year of October 1st through September 31st.

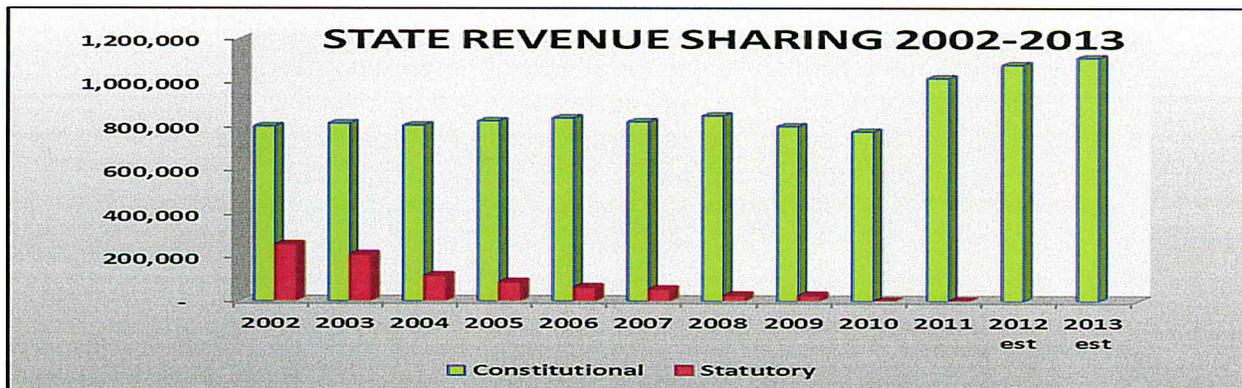
Statutory

The statutory portion of state revenue sharing is not mandated by law and units of government have seen it drastically reduced and in many cases eliminated. Mundy Township's statutory revenue was eliminated in 2010. However, for those government units who still qualify, the State had replaced statutory with EVIP (Economic Vitality Incentive Program). As seen below, EVIP requires those units to satisfy several conditions in order to remain eligible.

EVIP

Public Act 63 of 2011 introduced EVIP (Economic Vitality Incentive Program) which replaces statutory revenue sharing. To qualify local units must have received 2010 statutory revenue sharing of more than \$4,500. Those who qualify will receive up to 67.87% of their 2010 payment. Eligible cities, villages, or townships will receive one third of the total payment based on completing each of the following categories: accountability and transparency, consolidation of services, and employee compensation. Mundy Township is not eligible to receive EVIP.

The graph below depicts Mundy Township's revenue sharing payments. Years 2002 through 2011 are actual payments; while 2012 and 2013 are estimated amounts. In 2011 the Township saw an increase in revenue because the 2010 census showed an increase in our population; which is one of the factors the State uses in calculating this revenue.

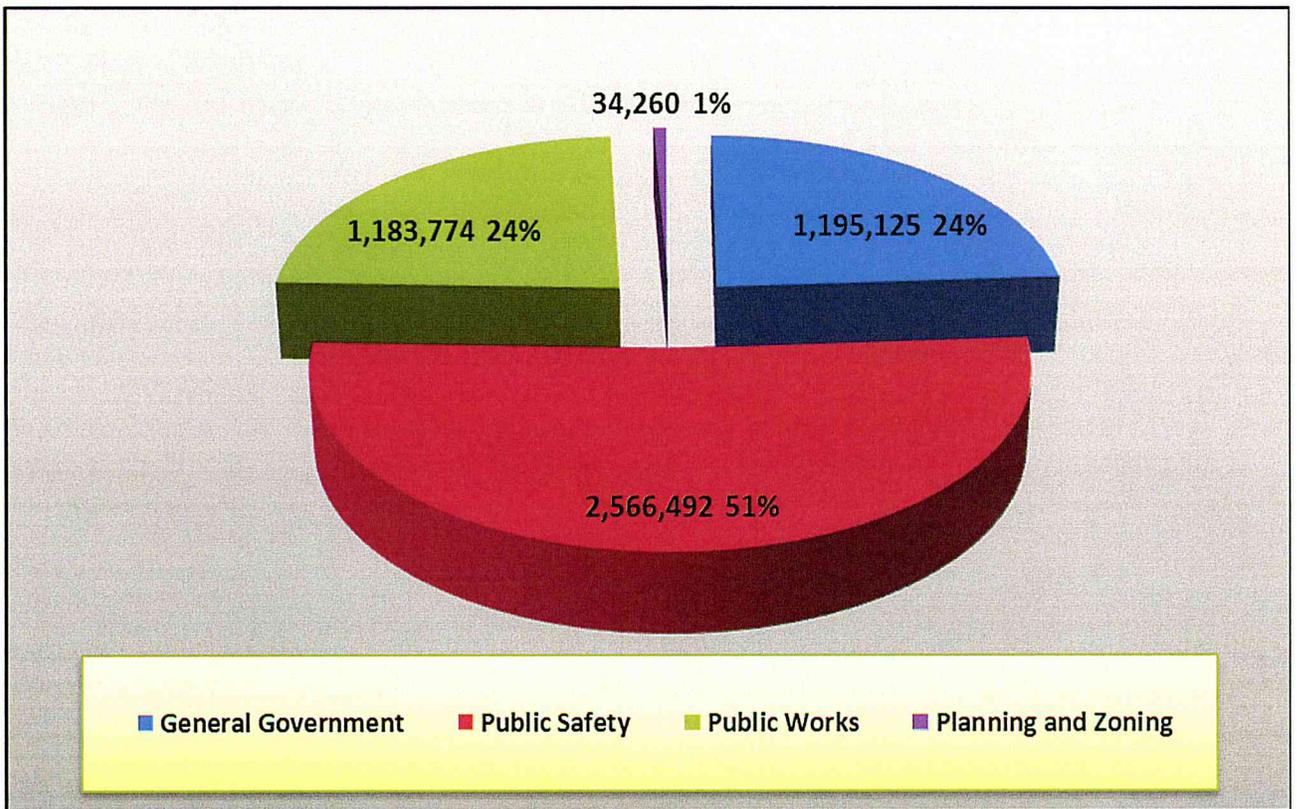


Expenditures

The General Fund expenditure budget for 2013 is \$4,979,652, compared with 2012 budgeted expenditures of \$5,215,326; a decrease of \$235,674. Although the 2013 budget re-instated a partial transfer to the Capital Improvement Fund of \$170,000, down from the planned \$325,000 yearly transfer, a larger amount of reductions caused the decrease. These reductions include eliminating the Township’s additional catch up pension contribution, a drain assessment that was paid off in 2012, and no scheduled ditching projects in 2013.

The largest operating cost to the Township is public safety which includes police, firefighting, and building inspection/code enforcement; accounting for 51% of the Township’s overall budget. General Government expenditures are 24% of the overall budget, and include a \$170,000 transfer to the Capital Improvement Fund. Although this transfer is classified under general government below, the majority of this fund is appropriated for public safety equipment and vehicles. Public works accounts for 24% of the total budgeted expenditure. This category includes special assessment expenses such as street lighting and garbage collection which are offset in revenue as these expenses are covered by taxpayers through property tax billing. Also in this category are expenses covered by the Township such as drains and road assessment, and also road repair and maintenance costs.

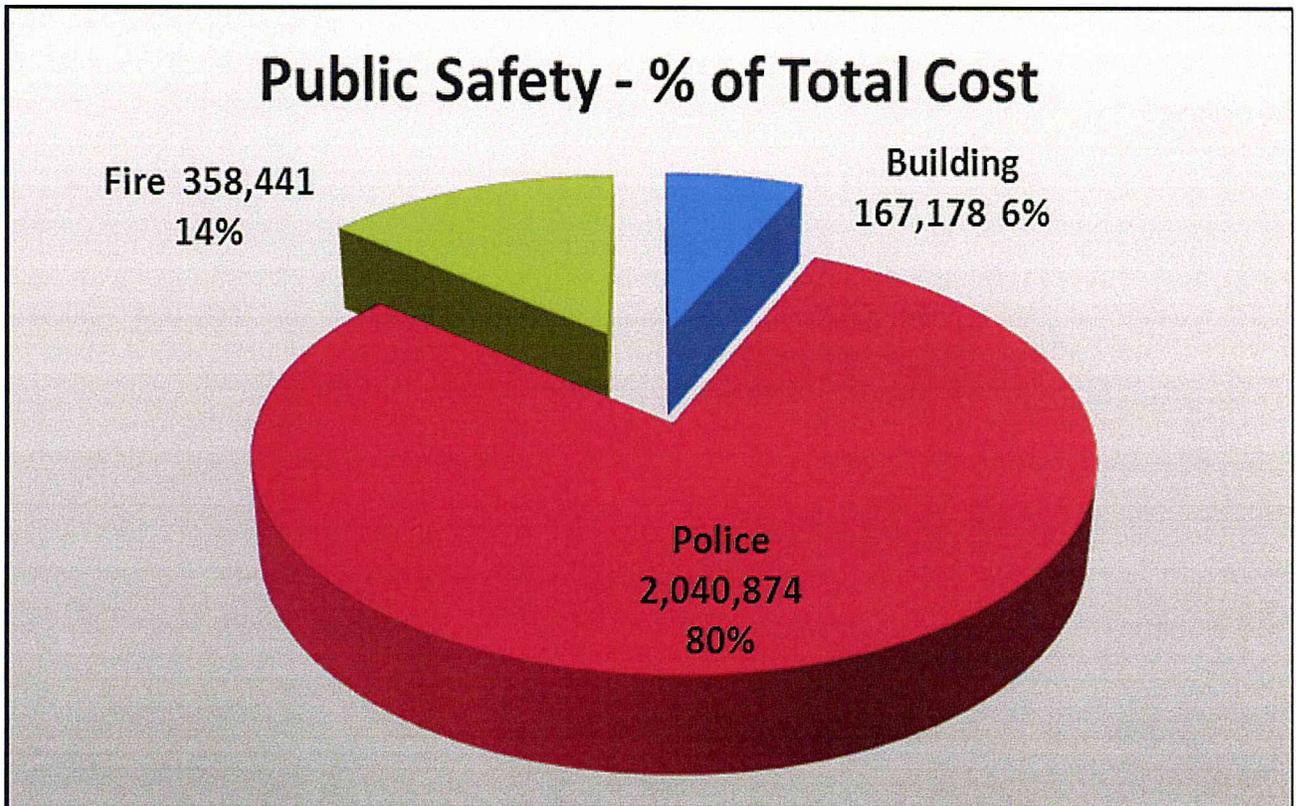
General Fund – Budgeted Expenditures by Function as a Percentage of Total Expense Budget



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 51% of the total 2013 General Fund expenditure budget. However, the police department makes up 80% 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 2012 the POA and COA union contracts were settled by means of arbitration. The results required the Township to pay officers a lump sum payment equal to 1% of their 2010 wages (paid at the end of 2011) and increase wages by 2% in April 2012. Also, a shared service study was performed with two neighboring municipalities in order to evaluate the possibility of cost savings within the public safety, and assessing functions. The study did not indicate any drastic cost sharing savings for police, fire or assessing. However, our two neighboring municipalities may utilize our building department personnel which could be a potential source of new revenue for the Township. Furthermore, the Township has taken cost saving measures by replacing retired full-time police officers with part-time officers. Additionally the Township replaced a full-time Fire Chief with a part-time Fire Chief as the result of a study that was done in 2010.

Below is a graph that represents the Police, Fire and Building individual budgets as a percent of the total 2013 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.

<u>New Revenue Description</u>	<u>Estimated Revenue Per Year</u>
2011 - State Inspection Program	\$50,000
2012 - Motor Vehicle Fines	10,000

2008-2012

<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 (years 1-5)	15,000 to 5,845
Eliminated Deputy Police Chief Position	81,200
Re-negotiated monthly rug contract	1,100
Changed to new water vendor	220
Reduced information published in newspaper	7,000
Replaced retiring patrol officers with part-time officers (min savings)	31,700
Replaced full-time Fire Chief with part-time	62,000
Rebuilt instead of replaced patrol car	4,500
Eliminated cell phone plans and paid phone allowances	1,500
Saved utility cost by Township Hall going to 4 day work week	2009 to 2012 18% decrease
Implemented yearly employee dependent benefit census	Cost control measure
Changed to high deductible health plan	15% savings
Implemented employee health insurance cost sharing	20% savings

The following costs saving measures were suggested and implemented by the Township administrative staff to assist in cost cutting measures. These suggestions are also 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 meeting packets 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
- Print letterhead in house to save on cost for professional printing services
- Print letterhead in black and white to reduce cost of color toner

**GENERAL FUND
2013 FINANCIAL SUMMARY**

Estimated Revenue Sources

Taxes	\$ 2,162,511
License and Permits	37,675
Intergovernmental Revenue	1,123,496
Charges for Services	937,331
Fines and Forfeits	50,000
Interest Income	17,000
Other Revenue	<u>651,639</u>

Total Budgeted Revenue Sources **\$ 4,979,652**

Estimated Expenditures

Trustees	\$ 41,463
Township Attorney	67,000
Labor Relations	60,000
Supervisor	137,450
Finance	156,353
Clerk	141,511
Treasurer	172,808
Assessor	190,143
Elections	18,028
Building	167,178
Police	2,040,874
Fire	358,441
Planning Board	25,233
Zoning Board of Appeals	9,027
Cemetery	5,528
Other Public Works Expenses	1,178,246
Other General Expenses	<u>210,369</u>

Total Budgeted Expenditures **\$ 4,979,652**

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

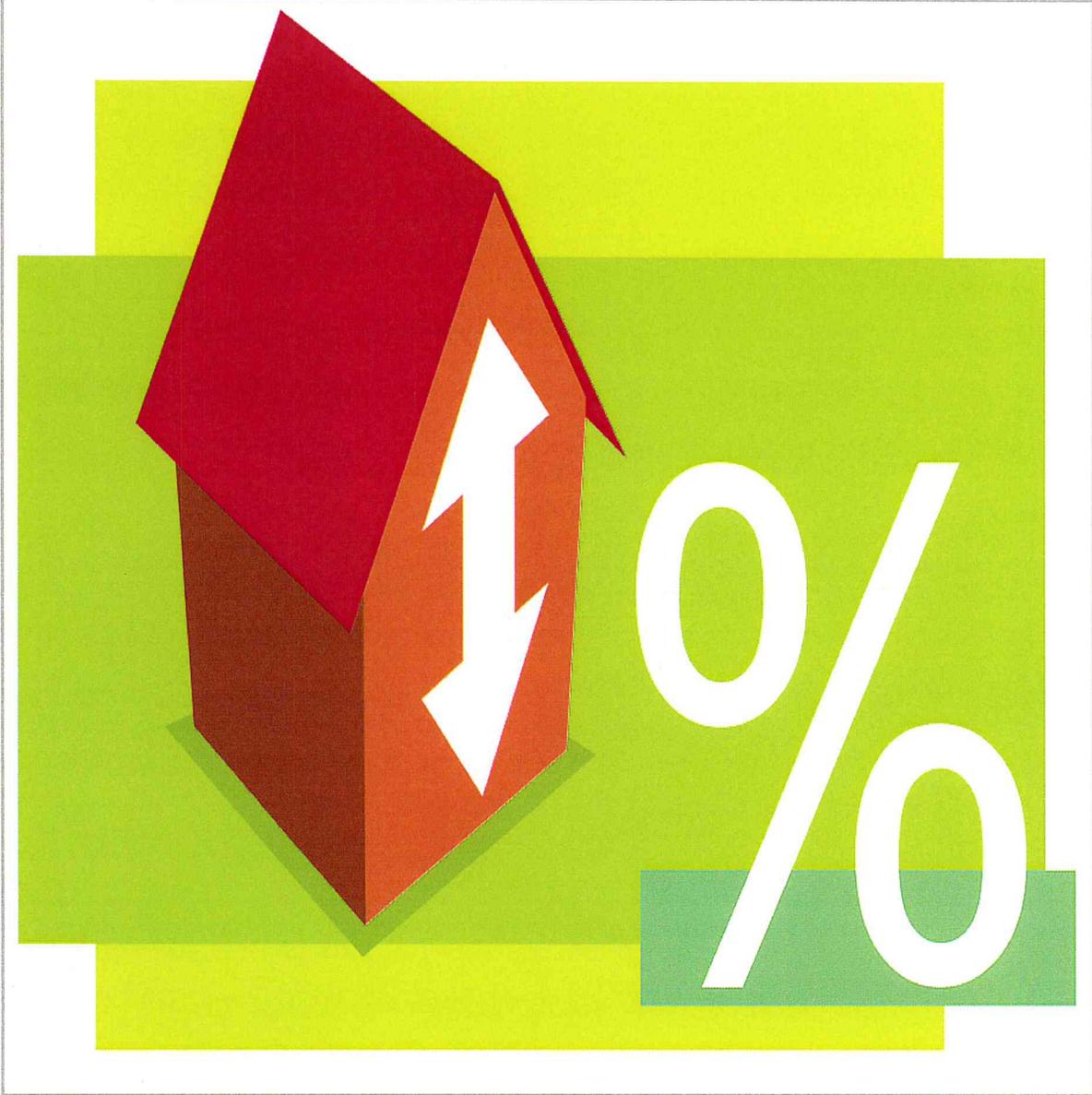
Estimated Fund Balance

Fund Balance at December 31, 2011 (Audited)	\$ 4,781,472
Estimated Change in Fund Balance at Dec 31, 2012	<u>92,671</u>
Fund Balance at December 31, 2012	\$ 4,874,143
Estimated Change in Fund Balance at Dec 31, 2013	<u>-0-</u>
Estimated Fund Balance at December 31, 2013	\$ 4,874,143

**General Fund
Estimated Revenue, Expenditures and Net Impact
2013 Adopted Budget**

	<u>Resources</u>	<u>Expenditures</u>	<u>Net Impact</u>
<u>General Government</u>			
Trustee	\$ -	\$ 41,463	\$ (41,463)
Attorney	-	67,000	(67,000)
Labor Relations	-	60,000	(60,000)
Supervisor	-	137,450	(137,450)
Finance	-	156,353	(156,353)
Clerk	-	141,511	(141,511)
Treasury	-	172,808	(172,808)
Assessing	-	190,143	(190,143)
Elections	-	18,028	(18,028)
Other-General Government	3,948,976	210,369	<u>3,738,607</u>
Total General Government Net Impact			2,753,851
<u>Public Safety</u>			
Building	80,525	167,178	(86,653)
Police	207,187	2,040,874	(1,833,687)
Fire	-	358,441	<u>(358,441)</u>
Total Public Safety Net Impact			(2,278,781)
<u>Public Works</u>			
Cemetery	-	5,528	(5,528)
Other-Public Works	731,964	1,178,246	<u>(446,282)</u>
Total Public Works Net Impact			(451,810)
<u>Planning and Zoning</u>			
Planning Commission	9,000	25,233	(16,233)
Zoning Board of Appeals	2,000	9,027	<u>(7,027)</u>
Total Planning and Zoning Net Impact			(23,260)
<u>Parks and Recreation</u>			
	-	-	-
Total	\$ 4,979,652	\$ 4,979,652	\$ -

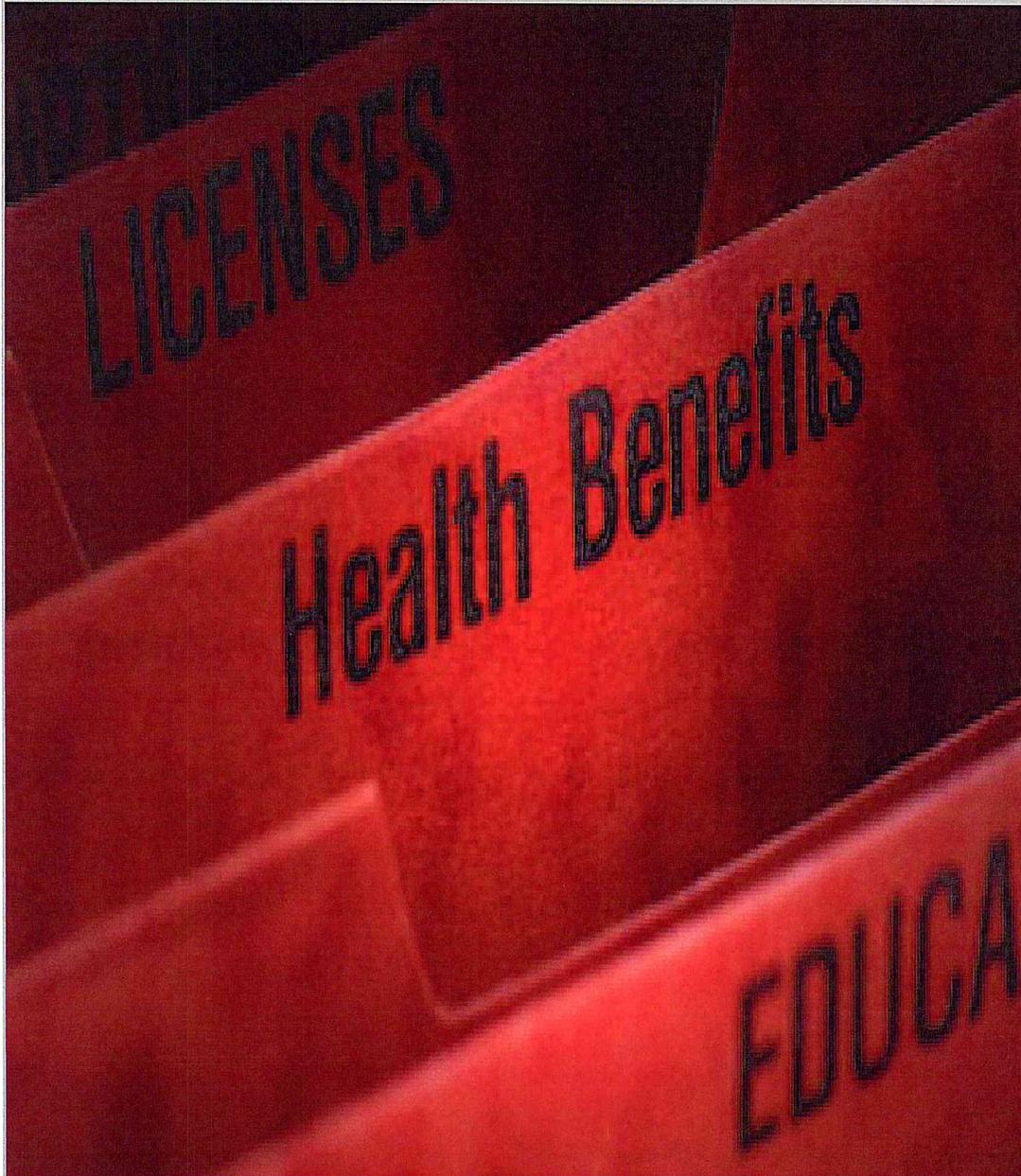
GENERAL FUND REVENUE



GENERAL FUND – REVENUE

REVENUE BY SOURCE	2011 Actual	2012 Budget	2013 Adopted Budget
Current Property Taxes-General	\$ 2,190,619	\$ 2,074,908	\$ 1,986,257
Property Tax Administration Fees	159,838	165,993	175,000
CP Limited-Torrey Hills	1,331	1,254	1,254
<u>Licenses & Permits</u>			
Dog Licenses	49	-	-
Zoning Permits	640	500	500
Solicitor Permits	-	-	-
Liquor License Fees	300	150	150
Sign Permits	7,684	8,750	8,750
Planning/Zoning Application Fees	800	275	275
Building Permits & House Inspections	26,930	28,000	28,000
<u>Intergovernmental Revenue</u>			
Federal Grant Revenue	1,600	-	-
Community Development	3,916	3,827	3,827
State Liquor Tax	10,139	9,100	9,100
Revenue Sharing - State	1,161,322	1,084,996	1,110,569
Grant Reimbursement-local units	761	-	-
<u>Charges for Services</u>			
School Tax Collection	55,291	55,200	55,200
Disposal Pick Up	583,812	601,695	617,491
Mowing/Property Assessments	6,750	3,000	7,000
Street Lights & Traffic Lights	94,224	101,070	98,231
Planning Fees	6,571	6,000	9,000
Zoning Fees	3,397	2,000	2,000
State Inspection Program	43,505	28,000	43,000
Reports-Police & Fire	5,327	3,000	4,600
Hazmat	312	-	-
Liaison-CA	93,796	64,818	32,409
Liaison-GASC	103,481	64,819	64,818
Other Contracted Services	3,799	-	-
Restitution	145	-	-
PA 302 Training (LEORTC)	3,203	3,582	3,582
<u>Fines & Forfeits</u>			
Ordinance Fines	27,501	43,000	50,000
Drug Forfeiture Funds	-	-	-
<u>Investment Income</u>			
	30,825	17,000	17,000
<u>Other Revenue</u>			
Impact Fee	334,408	290,000	290,000
Comcast Franchise Fee	224,058	225,000	225,000
Metro Act Revenue	9,242	9,242	9,242
Lin-Hill SAD	39,135	37,923	42,137
Pilgrim Dr. SAD	47,960	22,170	21,833
Rent Revenue	12,025	10,800	11,800
Election Reimbursement	6,311	6,400	-
GAIN Reimbursement	52,396	55,229	51,627
Miscellaneous Revenue	9,155	-	-
Donations	1,300	-	-
<u>Other Financing Sources - Fund Balance</u>			
	-	187,625	-
Total Revenue and Other Sources	\$ 5,363,858	\$ 5,215,326	\$ 4,979,652

GENERAL FUND APPROPRIATIONS



GENERAL INFORMATION - APPROPRIATIONS

KEY ASSUMPTIONS FOR ALL DEPARTMENTS/ALL FUNDS

⌘ NO WAGE INCREASES (EXCEPT STEPS)	0%
⌘ HEALTH INSURANCE INCREASES	9.70%
⌘ AFSCME RETIREMENT CONTRIBUTION	9.15%
⌘ POLICE RETIRMENT CONTRIBUTION	14.44%
⌘ GENERAL OPERATING INCREASES	3.00%
⌘ UTILITY \FUEL INCREASES	5.00%

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

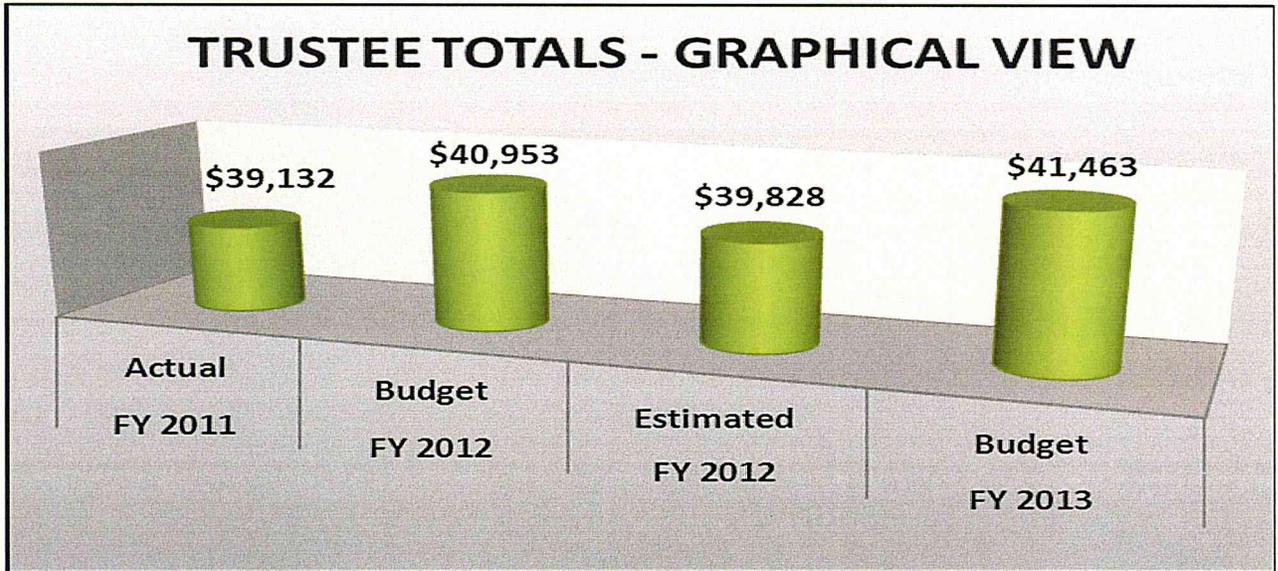
Department	2013 Full-Time	2013 Part-Time	2013 FTE's	2012 FTE's
Trustees	0	4	.18	.18
Supervisor	2	0	2.00	2.00
Finance	2	0	2.00	2.00
Clerk	1	1	1.50	1.50
Treasury	2	1	2.50	2.50
Assessing	2	3	2.30	3.30
Election	0	1	.35	.35
Building	2	0	2.00	2.00
Police	17	12	21.60	21.60
Fire	0	30	5.50	5.50
Planning	0	7	.12	.12
ZBA	0	5	.05	.05
Total	28	64	40.10	41.10

DEPARTMENT APPROPRIATIONS

Trustees

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT

STAFF RESPONSIBLE: FINANCE DIRECTOR



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2011 Actual	FY 2012 Budget	FY 2012 Estimated	FY 2013 Adopted Budget
Personnel Services	\$ 37,163	\$ 37,201	\$ 37,201	\$ 37,811
Operating Costs	1,969	3,752	2,627	3,652
Total	\$ 39,132	\$ 40,953	\$ 39,828	\$ 41,463

Personnel/FTE Data	Actual	Budget	Actual	Budget
Full Time Elected Positions	-	-	-	-
Part Time Elected Positions	4	4	4	4
Total Positions	4	4	4	4
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

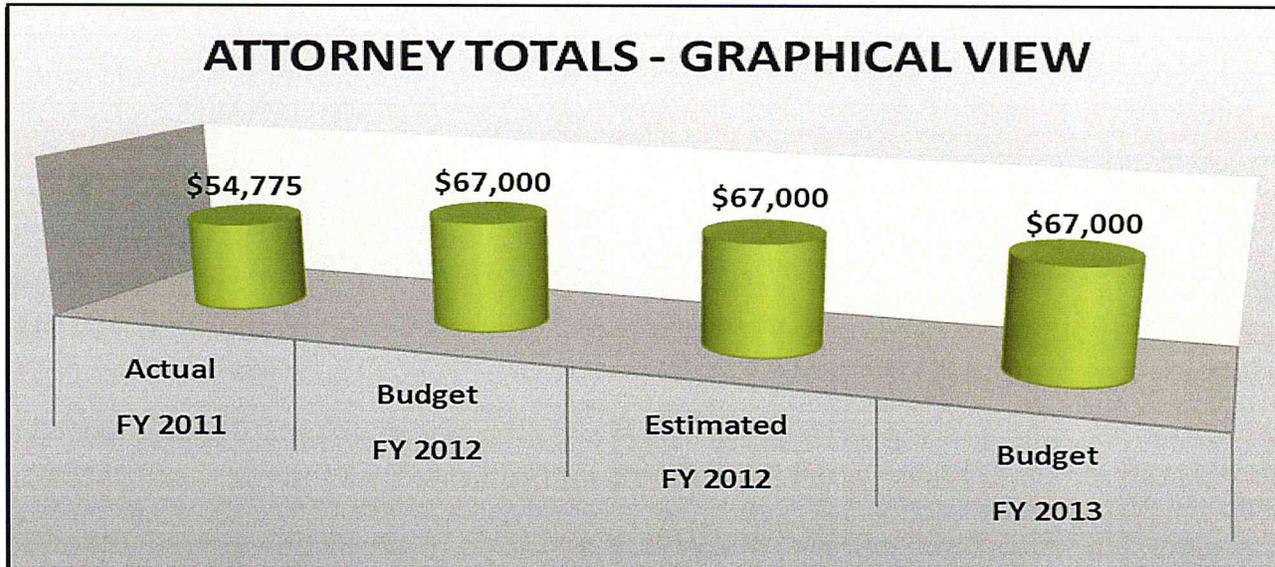
- ✗ 1.2% increase over 2012 budget
- ✗ 2013 increase includes payment for Metropolitan Alliance Board Attendance payment which was not included in 2012 budget

DEPARTMENT APPROPRIATIONS

Township Attorney

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT

STAFF RESPONSIBLE: SUPERVISOR



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2011 Actual	FY 2012 Budget	FY 2012 Estimated	FY 2013 Adopted Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	54,775	67,000	67,000	67,000
Total	\$ 54,775	\$ 67,000	\$ 67,000	\$ 67,000

Personnel/FTE Data	Actual	Budget	Actual	Budget
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 (budget \$0), Planning (budget \$5,450), ZBA (budget \$1,980), and Sewer/Water Fund (budget \$2,500) which are budgeted in those specific departments or funds

Changes in Budget

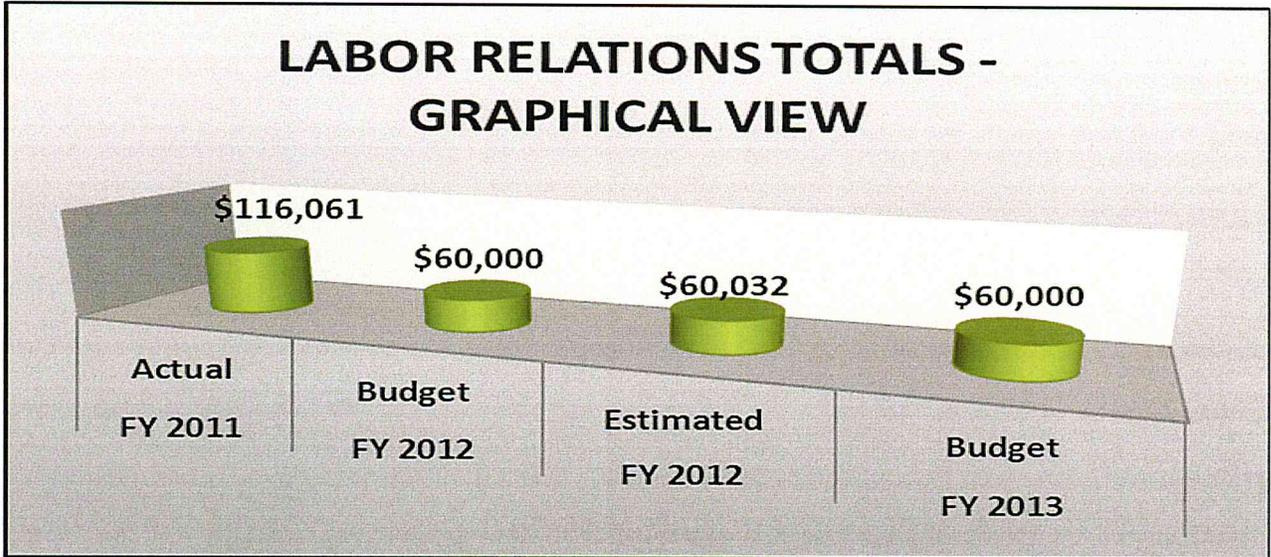
- ✘ No increase in 2013 budget

DEPARTMENT APPROPRIATIONS

Labor Relations

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT

STAFF RESPONSIBLE: SUPERVISOR



FINANCIAL & PERSONNEL SUMMARY

	FY 2011	FY 2012	FY 2012	FY 2013
Financial Summary	Actual	Budget	Estimated	Adopted Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	116,061	60,000	60,032	60,000
Total	\$ 116,061	\$ 60,000	\$ 60,032	\$ 60,000

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

Labor Relations Department

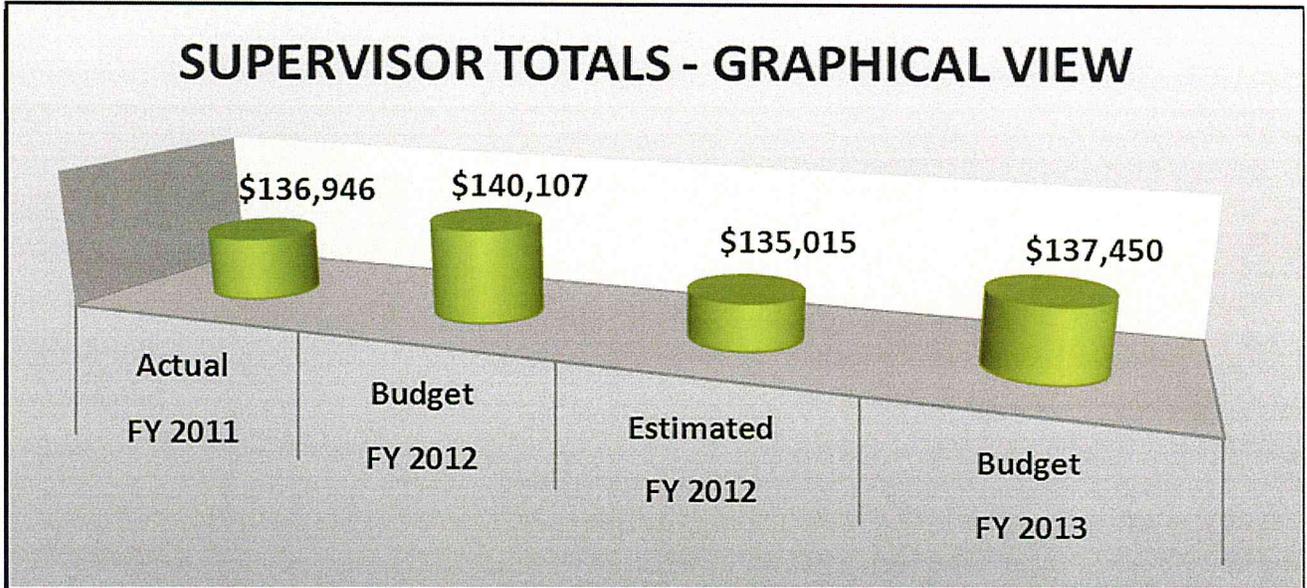
- ~ Includes contractual labor attorney and personnel consultant
- ~ Advises Board and staff on employment, labor contract negotiations and benefit issues
- ~ Represents the Township during labor contract negotiations

Expenditure Information

- ✗ No increase over 2012 budget
- ✗ 2011 costs include legal fees for labor contract negotiations and police department contract arbitration

DEPARTMENT APPROPRIATIONS
Supervisor

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



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2011 Actual	FY 2012 Budget	FY 2012 Estimated	FY 2013 Adopted Budget
Personnel Services	\$ 115,157	\$ 112,477	\$ 111,097	\$ 111,442
Operating Costs	21,789	27,630	23,918	26,008
Total	\$ 136,946	\$ 140,107	\$ 135,015	\$ 137,450

Personnel/FTE Data	Actual	Budget	Actual	Budget
Full Time Positions:				
Supervisor	1	1	1	1
Administrative Assistant	1	1	1	1
Receptionist	1	-	-	-
Total Positions	3	2	2	2
Full Time Equivalents	2.5	2.0	2.0	2.0

Supervisor's Department

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

Changes in Budget

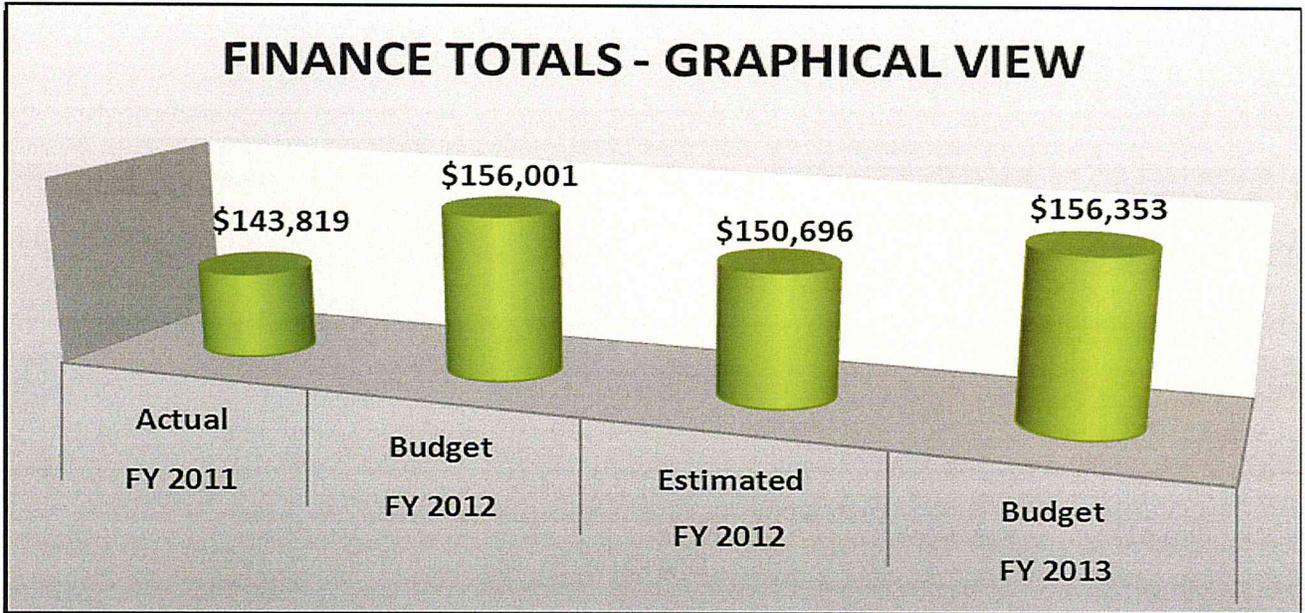
- ✗ 1.9% decrease from 2012 budget
- ✗ 2012 allocated 10% of Supervisor salary to Sewer and Water Fund

DEPARTMENT APPROPRIATIONS

Finance

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT

STAFF RESPONSIBLE: FINANCE DIRECTOR



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2011 Actual	FY 2012 Budget	FY 2012 Estimated	FY 2013 Adopted Budget
Personnel Services	\$ 110,917	\$ 114,702	\$ 113,954	\$ 115,796
Operating Costs	32,903	41,299	36,741	40,558
Total	\$ 143,819	\$ 156,001	\$ 150,696	\$ 156,353

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

Finance Department

- 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

Expenditure Information

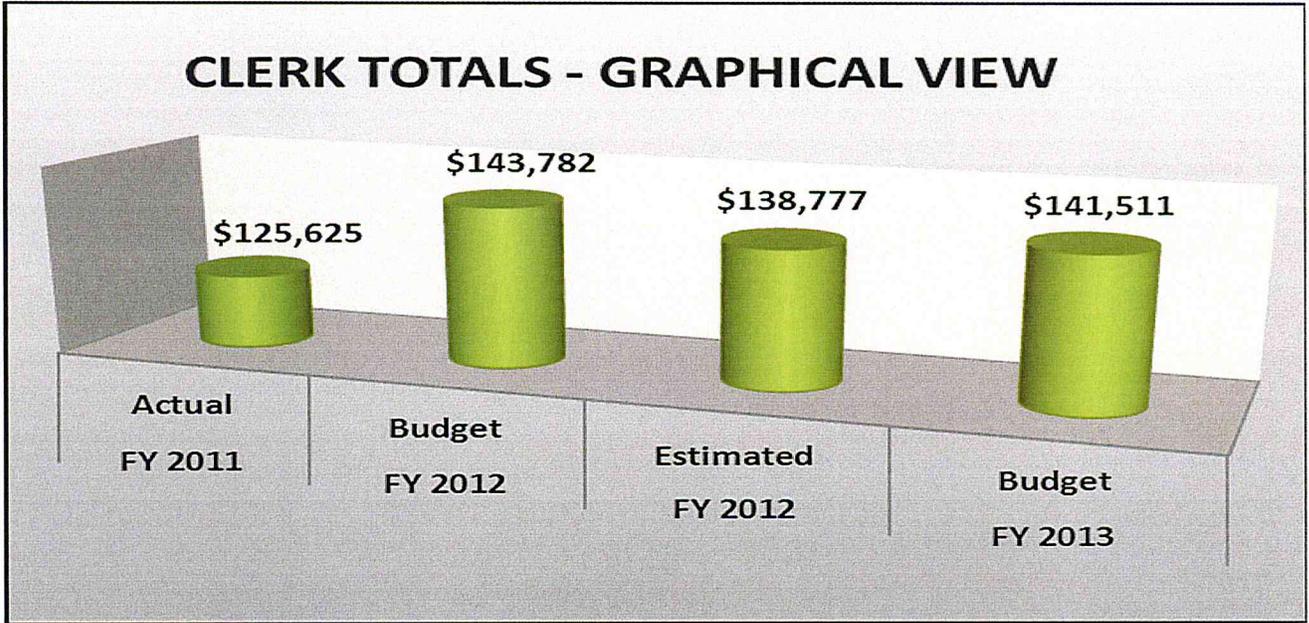
- ✗ .2% increase over 2012 budget
- ✗ Cost center includes one employee still receiving yearly step increases

DEPARTMENT APPROPRIATIONS

Clerk

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT

STAFF RESPONSIBLE: CLERK



FINANCIAL & PERSONNEL SUMMARY

	FY 2011	FY 2012	FY 2012	FY 2013
Financial Summary	Actual	Budget	Estimated	Adopted Budget
Personnel Services	\$ 92,101	\$ 95,139	\$ 93,123	\$ 92,759
Operating Costs	33,524	48,643	45,654	48,751
Total	\$ 125,625	\$ 143,782	\$ 138,777	\$ 141,511

Personnel/FTE Data	Actual	Budget	Actual	Budget
Full Time Positions:				
Deputy Clerk	1	1	1	1
Total	1	1	1	1
Part Time Positions:				
Clerk	1	1	1	1
Total Positions	2	2	2	2
Full Time Equivalents	1.5	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

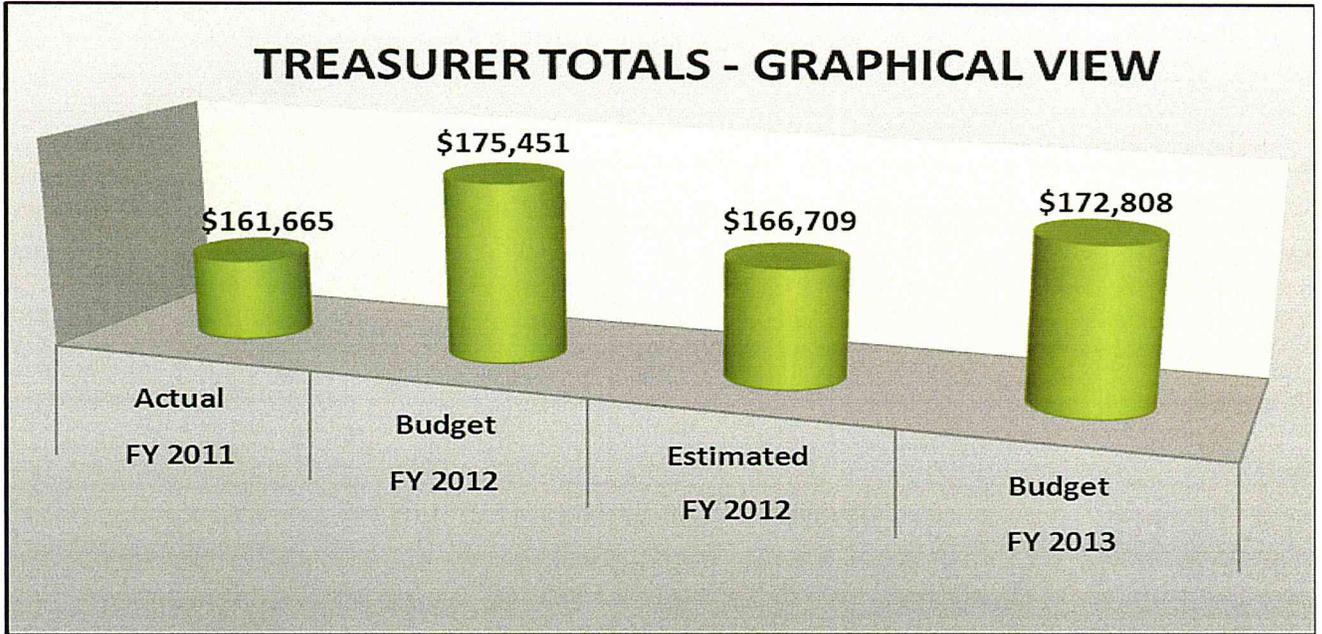
- ✗* 1.6% decrease from 2012 budget
- ✗* No material changes

DEPARTMENT APPROPRIATIONS

Treasurer

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT

STAFF RESPONSIBLE: TREASURER



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2011 Actual	FY 2012 Budget	FY 2012 Estimated	FY 2013 Adopted Budget
Personnel Services	\$ 129,634	\$ 134,934	\$ 132,195	\$ 132,820
Operating Costs	32,031	40,517	34,514	39,988
Total	\$ 161,665	\$ 175,451	\$ 166,709	\$ 172,808

Personnel/FTE Data	Actual	Budget	Actual	Budget
Full Time Positions:				
Deputy Treasurer	1	1	1	1
Treasury Clerk	1	1	1	1
Total	2	2	2	2
Part Time Positions:				
Treasurer	1	1	1	1
Total Positions	3	3	3	3
Full Time Equivalents	2.5	2.5	2.5	2.5

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

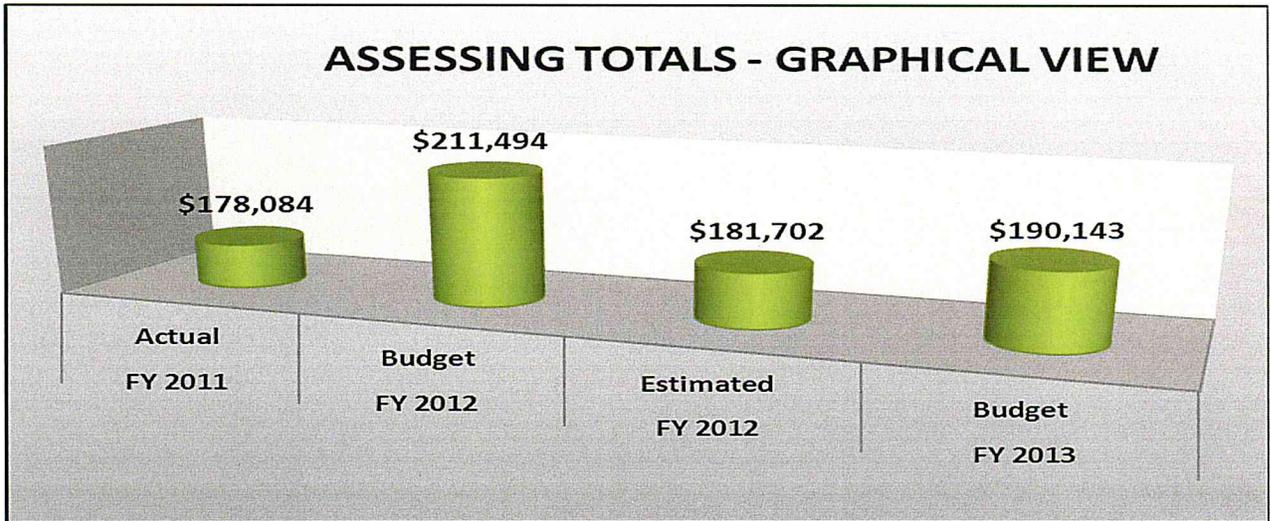
- ✗ 1.5 % decrease from 2012 budget

DEPARTMENT APPROPRIATIONS

Assessor

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT

STAFF RESPONSIBLE: SUPERVISOR



FINANCIAL & PERSONNEL SUMMARY

	FY 2011	FY 2012	FY 2012	FY 2013
Financial Summary	Actual	Budget	Estimated	Adopted Budget
Personnel Services	\$ 143,865	\$ 170,361	\$ 97,616	\$ 106,600
Operating Costs	34,220	41,133	84,086	83,544
Total	\$ 178,084	\$ 211,494	\$ 181,702	\$ 190,143
Personnel/FTE Data	Actual	Budget	Actual	Budget
Full Time Positions:				
Assessor	1	1	1	-
Assistant Assessor	1	1	1	1
Receptionist	-	1	1	1
Total	2	3	3	2
Part-Time Positions:				
BOR	3	3	3	3
Total Positions	5	6	6	5
Full-Time Equivalents	3.3	3.3	3.3	2.3

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

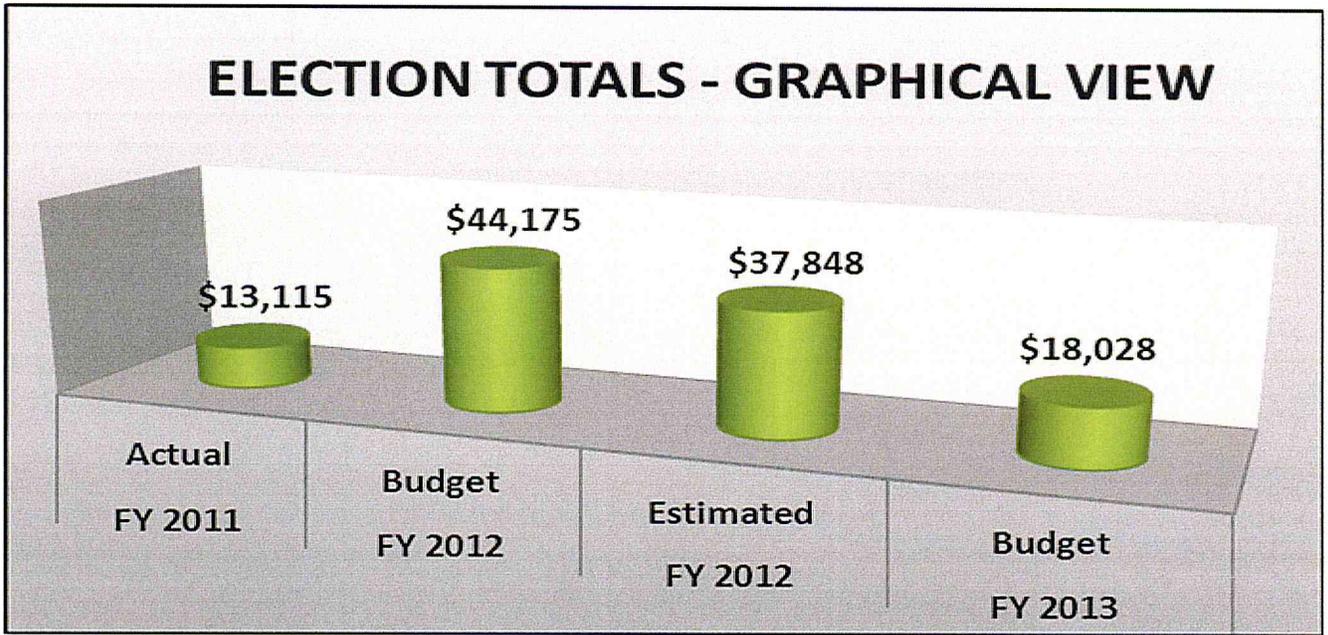
- ✦ 10.1% decrease from 2012 budget
- ✦ Decrease primarily due to contracting assessor which decreased benefit costs

DEPARTMENT APPROPRIATIONS

Elections

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT

STAFF RESPONSIBLE: CLERK



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2011 Actual	FY 2012 Budget	FY 2012 Estimated	FY 2013 Adopted Budget
Personnel Services	\$ 9,697	\$ 38,431	\$ 33,377	\$ 11,276
Operating Costs	3,418	5,744	4,472	6,752
Total	\$ 13,115	\$ 44,175	\$ 37,848	\$ 18,028

Personnel/FTE Data	Actual	Budget	Actual	Budget
Full Time Positions:	-	-	-	-
Part Time Positions:	1	1	1	1
Total Positions	1	1	1	1
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

Changes in Budget

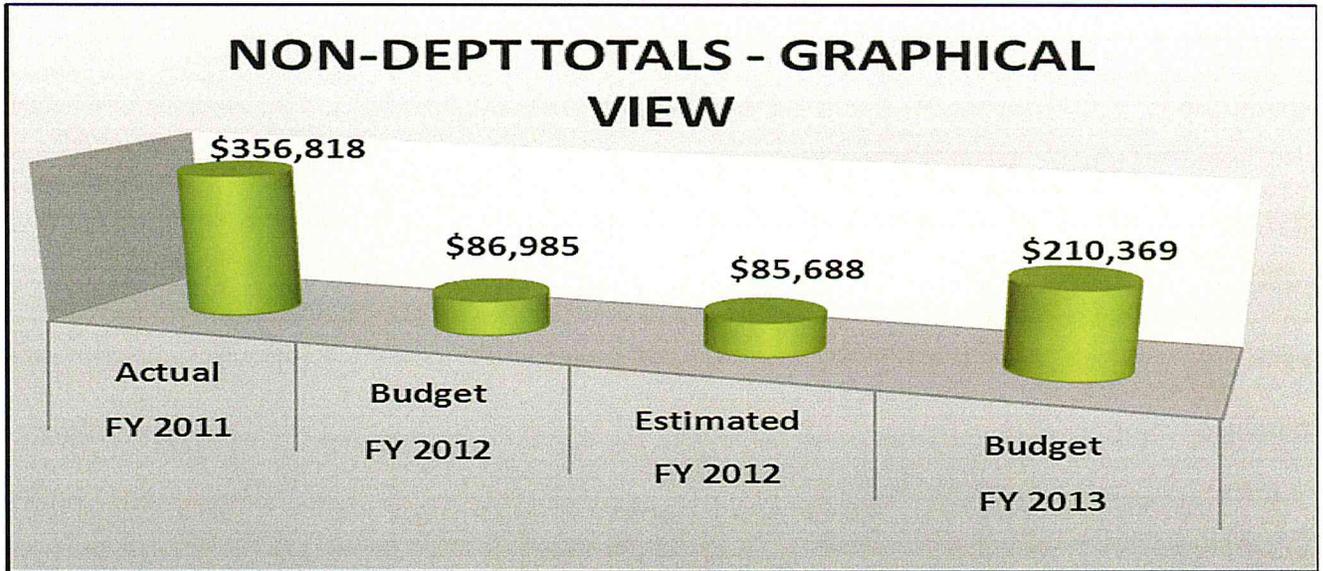
- ↗ 59.2% decrease from 2012 budget
- ↗ 2013 budget includes costs for two elections compared with four elections in 2012

DEPARTMENT APPROPRIATIONS

Other Expenses

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT

STAFF RESPONSIBLE: FINANCE DIRECTOR



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2011 Actual	FY 2012 Budget	FY 2012 Estimated	FY 2013 Adopted Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	31,818	86,985	85,688	40,369
Inter-fund Transfers Out	325,000	-	-	170,000
Total	\$ 356,818	\$ 86,985	\$ 85,688	\$ 210,369

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

General Government Other Expenses

Costs that cannot be allocated to a specific department are expensed here; detail as follows:

- ⊕ Interest Expense (Lin-Hill SAD) \$2,376
- ⊕ CDBG Grant (offset by grant revenue) \$3,827
- ⊕ Gain Building Expense \$4,166
- ⊕ Miscellaneous \$10,000
- ⊕ Contingencies \$1,000
- ⊕ Codification Expense \$5,000
- ⊕ Property Taxes \$14,000
- ⊕ Transfer to Capital Improvement Fund \$170,000 (Inter-fund Transfers Out)

Changes in Budget

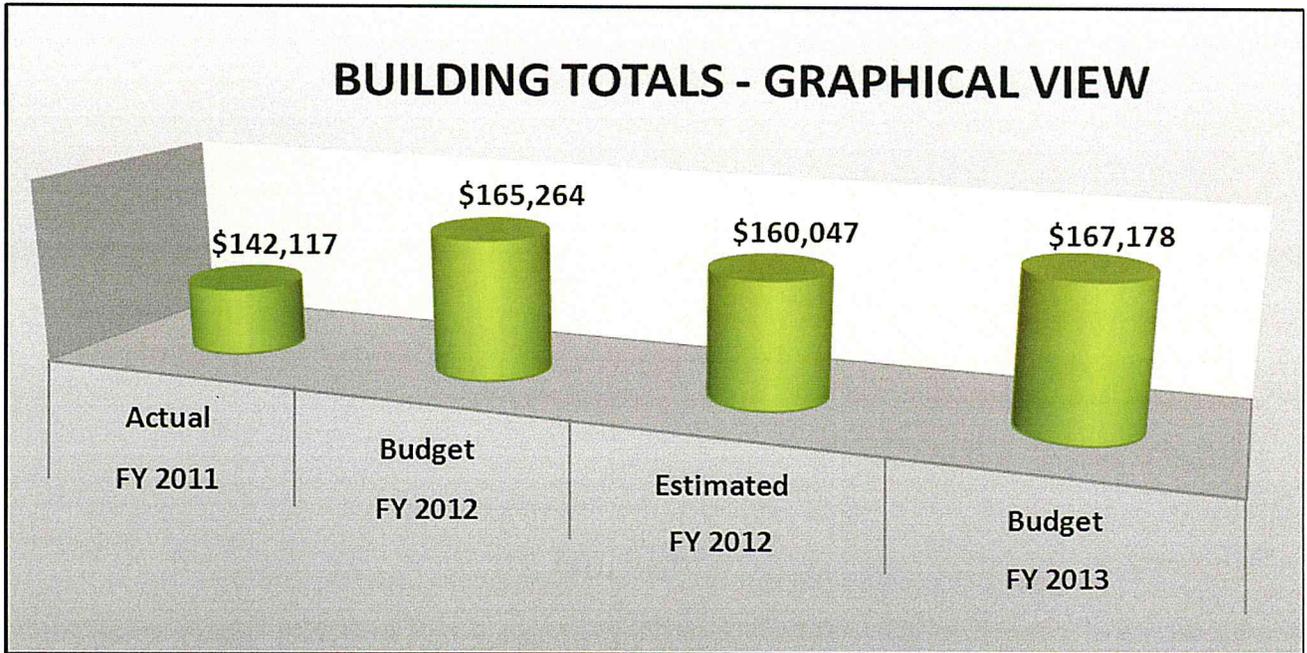
- ✗ 142% increase over 2012 budget
- ✗ 2012 budget did not include the yearly transfer to Capital Improvement Fund

DEPARTMENT APPROPRIATIONS

Building

FUND/FUNCTION: GENERAL/PUBLIC SAFETY

STAFF RESPONSIBLE: SUPERVISOR



FINANCIAL & PERSONNEL SUMMARY

	FY 2011	FY 2012	FY 2012	FY 2013
Financial Summary	Actual	Budget	Estimated	Adopted Budget
Personnel Services	\$ 106,922	\$ 122,012	\$ 119,294	\$ 123,331
Operating Costs	35,195	43,252	40,753	43,847
Total	\$ 142,117	\$ 165,264	\$ 160,047	\$ 167,178

Personnel/FTE Data:	Actual	Budget	Estimated	Budget
Full Time Positions:				
Building Inspector	1	1	1	1
Administrative Assistant	1	1	1	1
Total Positions	2	2	2	2
Full-Time Equivalents	2.00	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

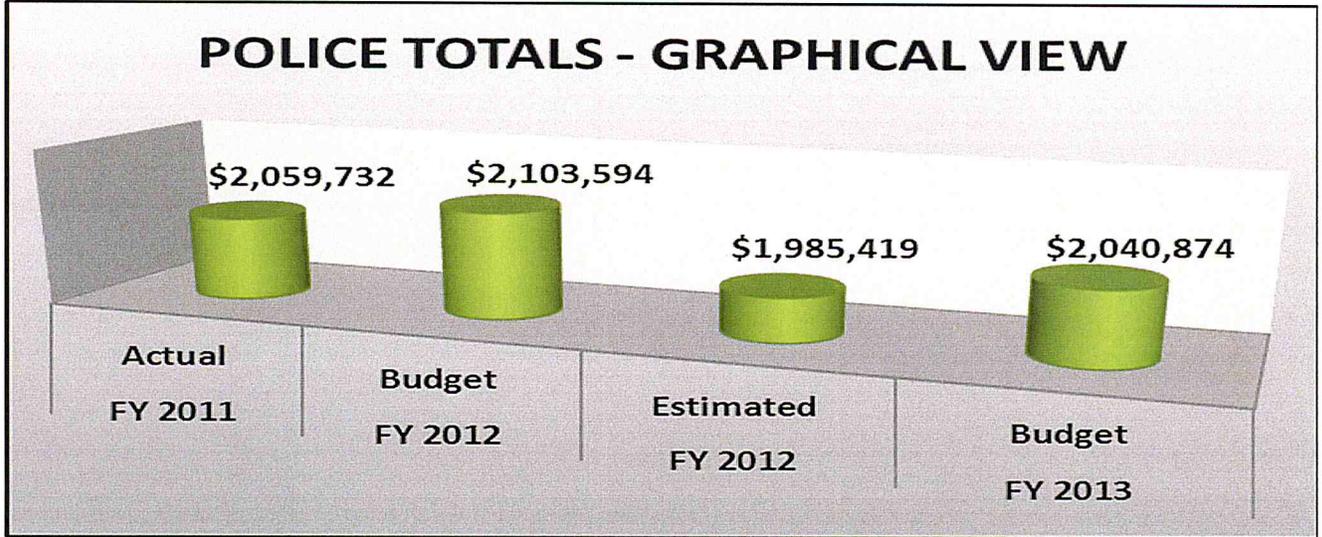
- ✗ 1.2 increase over the 2012 budget
- ✗ Cost center includes one employee still receiving yearly step increases

DEPARTMENT APPROPRIATIONS

Police

FUND/FUNCTION: GENERAL/PUBLIC SAFETY

STAFF RESPONSIBLE: POLICE CHIEF



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2011 Actual	FY 2012 Budget	FY 2012 Estimated	FY 2013 Adopted Budget
Personnel Services	\$ 1,850,863	\$ 1,874,290	\$ 1,750,192	\$ 1,821,930
Operating Costs	208,870	229,304	235,227	218,944
Total	\$ 2,059,732	\$ 2,103,594	\$ 1,985,419	\$ 2,040,874

Personnel/FTE Data	Actual	Budget	Actual	Budget
Full Time Positions:				
Police Chief	1	1	1	1
Sergeants	2	2	2	2
Detectives	2	2	2	2
Patrol Officers				
Patrol	6	6	6	6
School Resource	2	2	2	2
GAIN Unit	1	1	1	1
Transcription Secretary	1	1	1	1
Dispatcher	1	1	1	1
Evidence Clerk	1	1	1	1
Total	17	17	17	17
Part Time Positions:				
Patrol Officers	9	10	9	10
Motor Carrier	1	1	1	.6
Code Enforcement	-	-	1	.4
PSO	1	1	1	1
Total	11	12	12	12
Total Positions	28	29	29	29
Full Time Equivalents	21.60	21.60	21.60	21.60

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

- ✗ 3% decrease from 2012 budget
- ✗ 2013 personnel services budget is higher because the 2012 budget did not include police contractual wage increases from an arbitration agreement that was settled after the budget was approved
- ✗ 2012 estimated personnel costs are lower than budget because of officer's that were on short-term and long-term disability during the year, and because of employee health cost sharing which was not known at the time the 2012 budget was approved

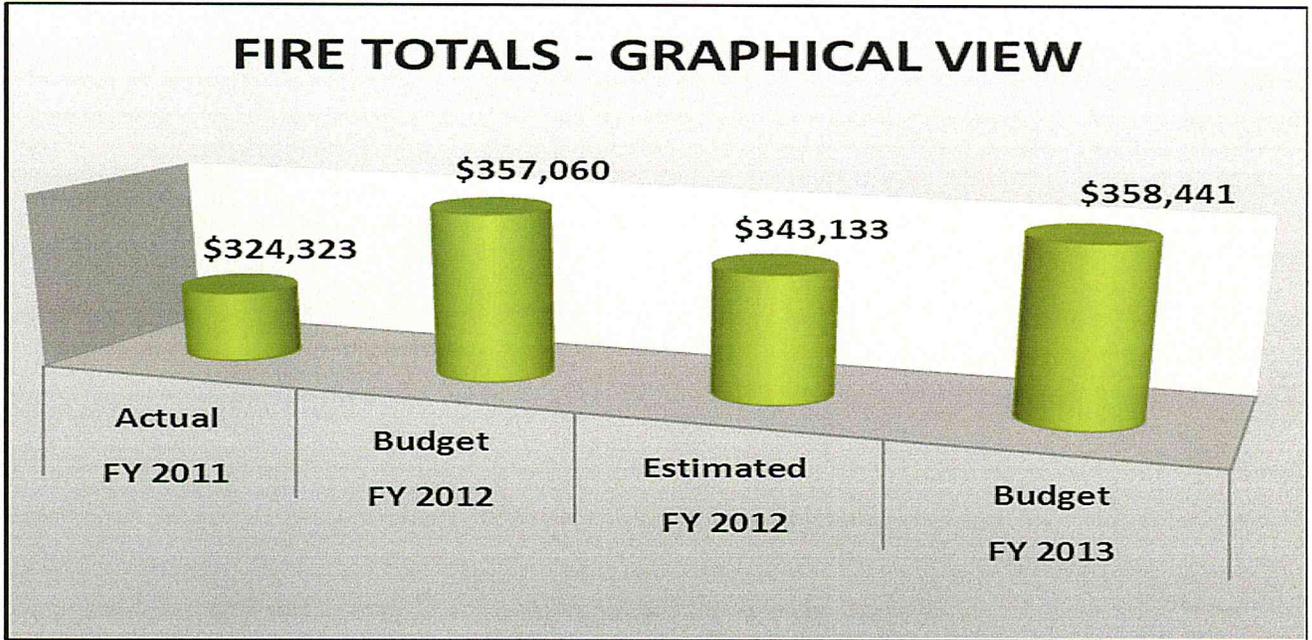


DEPARTMENT APPROPRIATIONS

Fire

FUND/FUNCTION: GENERAL/PUBLIC SAFETY

STAFF RESPONSIBLE: FIRE CHIEF



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2011 Actual	FY 2012 Budget	FY 2012 Estimated	FY 2013 Adopted Budget
Personnel Services	\$ 192,011	\$ 203,161	\$ 212,814	\$ 211,863
Operating Costs	132,313	153,899	130,319	146,578
Total	\$ 324,323	\$ 357,060	\$ 343,133	\$ 358,441

Personnel/FTE Data	Actual	Budget	Actual	Budget
Full Time Positions:				
Fire Chief	1	-	-	-
Part Time Positions:				
Fire Chief	-	1	1	1
On Call	29	29	29	29
Total Positions	30	30	30	30
Full Time Equivalents	5.5	5.5	5.5	5.5

Fire Department

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

Changes in Budget

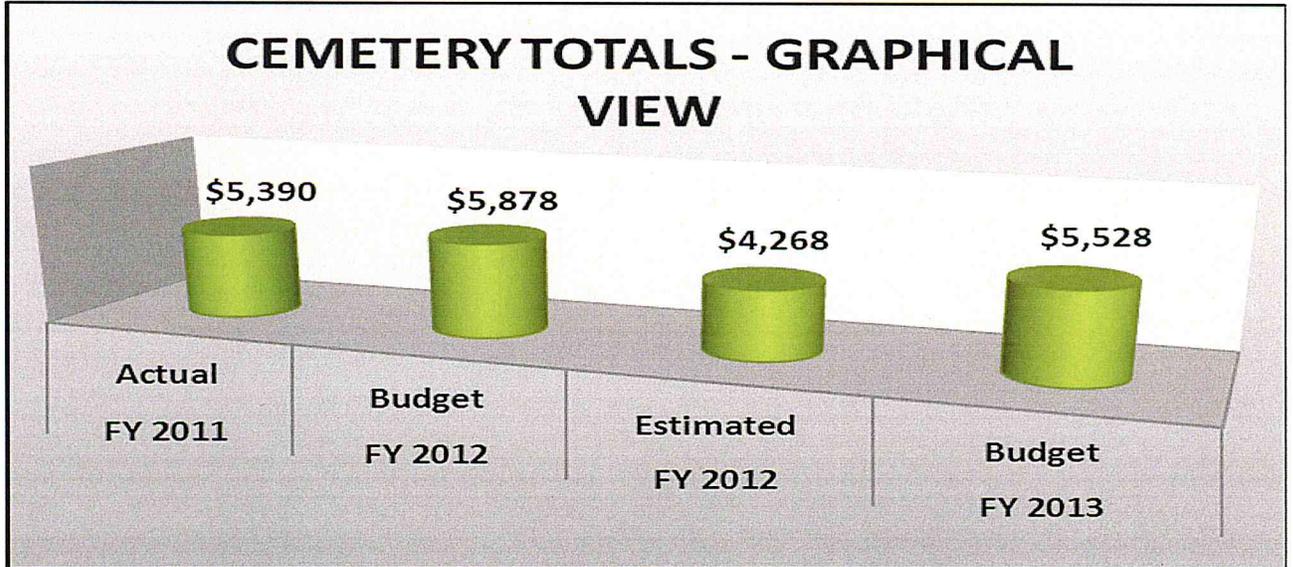
- ✗ .4% increase over 2012 budget
- ✗ 2011 budgeted for part-time fire chief, but included five months of benefits for previous full time fire chief.

DEPARTMENT APPROPRIATIONS

Cemetery

FUND/FUNCTION: GENERAL/PUBLIC WORKS

STAFF RESPONSIBLE: FINANCE DIRECTOR



FINANCIAL & PERSONNEL SUMMARY

	FY 2011		FY 2012		FY 2012		FY 2013	
Financial Summary	Actual		Budget		Estimated		Adopted Budget	
Personnel Services	\$	-	\$	-	\$	-	\$	-
Operating Costs		5,390		5,878		4,268		5,528
Total	\$	5,390	\$	5,878	\$	4,268	\$	5,528

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

Cemetery Department

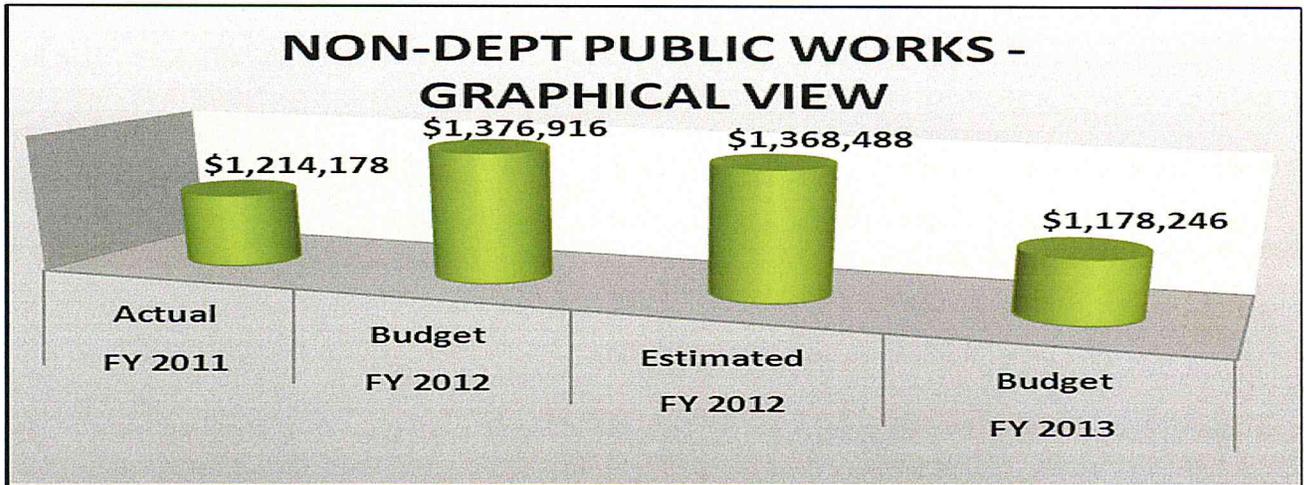
↳ Responsible for grounds maintenance of the Township Cemetery

Changes in Budget

✗ .6% decrease from 2012 budget

DEPARTMENT APPROPRIATIONS
Streets, Drains, Disposal & Street Lights

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



FINANCIAL & PERSONNEL SUMMARY

	FY 2011	FY 2012	FY 2012	FY 2013
Financial Summary	Actual	Budget	Estimated	Adopted Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	1,214,178	1,376,916	1,368,488	1,178,246
Total	\$ 1,214,178	\$ 1,376,916	\$ 1,368,488	\$ 1,178,246
Personnel/FTE Data	Actual	Budget	Actual	Budget
Total Positions	-	-	-	-
Full Time Equivalents	-	-	-	-

Public Works – Streets, Drains, Disposal & Street Lighting

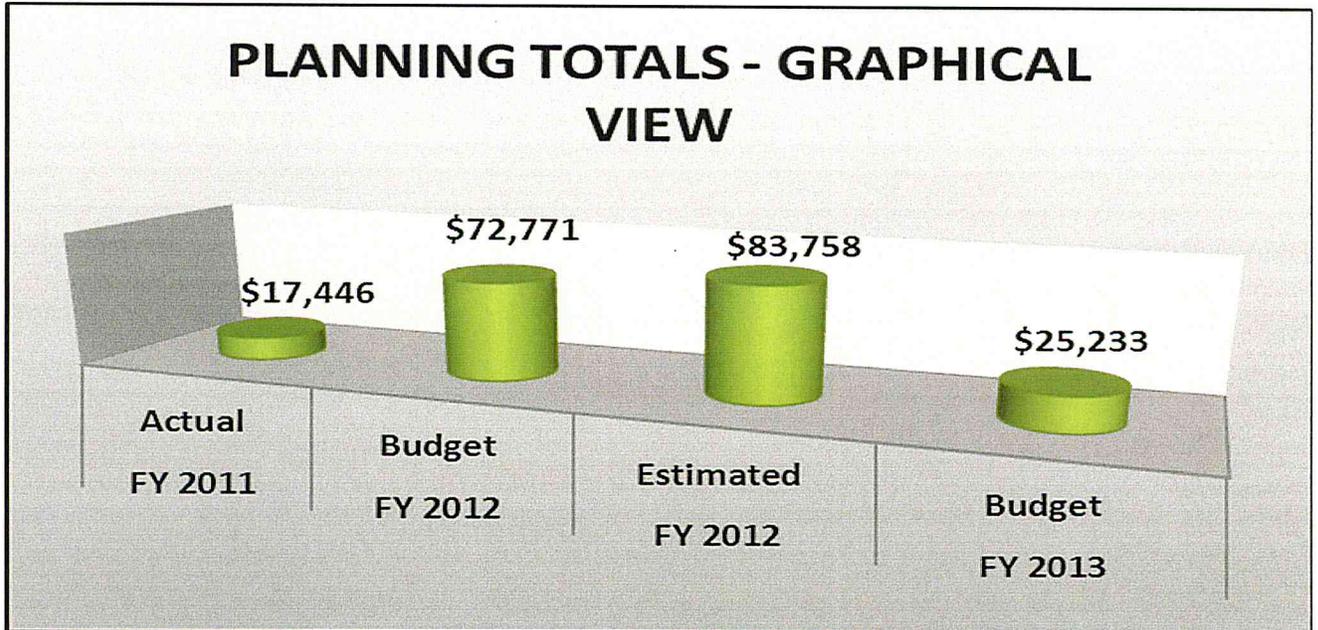
- ☛ Costs that cannot be allocated to a specific department are expensed here; detail as follows:
 - ⊕ Street Lighting \$110,906
 - ⊕ Disposal Pickup \$617,491
 - ⊕ Drains/Roads at Large \$53,895
 - ⊕ Highways and Streets \$362,298
 - ⊕ Metro Act \$9,795
 - ⊕ Surface Water – NPDES \$11,187
 - ⊕ Property Management/Mowing \$7,000
 - ⊕ Emergency Siren \$2,924
 - ⊕ Debt Service \$2,750

Changes in Budget

- ✗ 14.4% decrease from 2012 budget
- ✗ 2012 budget includes street repairs of \$390,000 which incorporates the five year street improvement plan
- ✗ 2013 reflects drain assessments which were paid in full reducing this line item by \$111,000

DEPARTMENT APPROPRIATIONS
Planning Commission

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



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2011 Actual	FY 2012 Budget	FY 2012 Estimated	FY 2013 Adopted Budget
Personnel Services	\$ 6,245	\$ 7,586	\$ 7,058	\$ 9,098
Operating Costs	11,200	65,185	76,700	16,135
Total	\$ 17,446	\$ 72,771	\$ 83,758	\$ 25,233

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

Planning Department

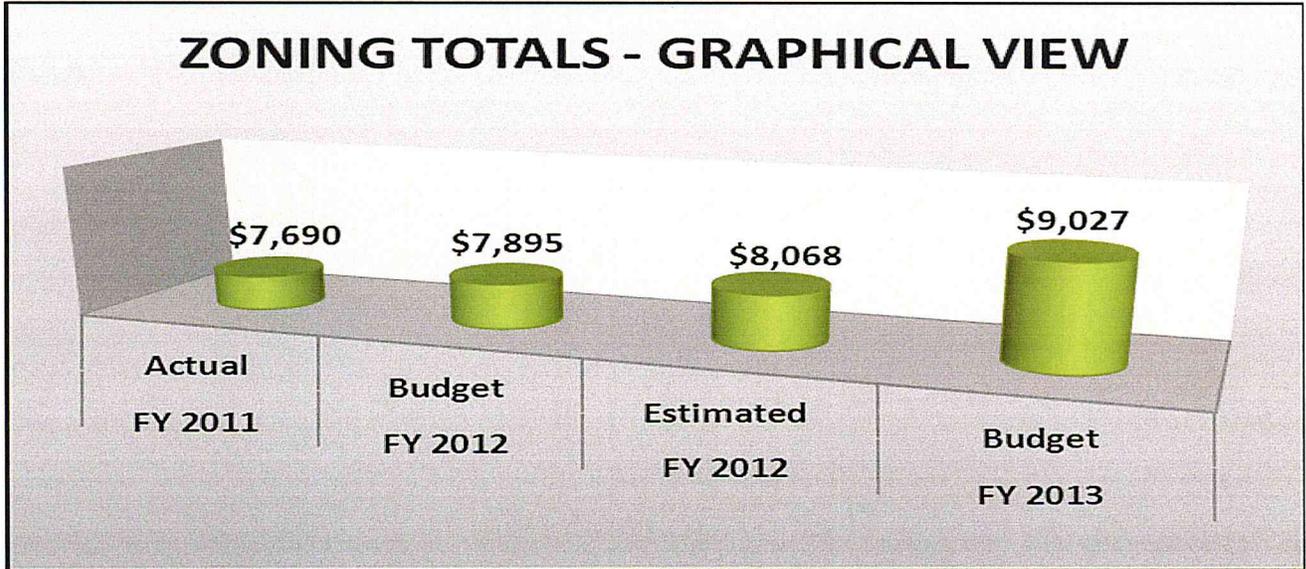
- ✦ Comprised of a seven member board who are appointed by the Township Board
- ✦ Meet once a month to review and/or approve request for property improvements
- ✦ Township master plan included in this department

Changes in Budget

- ✦ 65% decrease from 2012 budget
- ✦ 2012 budget includes cost of Hill Road Corridor study

DEPARTMENT APPROPRIATIONS
Zoning Board of Appeals

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



FINANCIAL & PERSONNEL SUMMARY

	FY 2011	FY 2012	FY 2012	FY 2013
Financial Summary	Actual	Budget	Estimated	Adopted Budget
Personnel Services	\$ 3,406	\$ 5,535	\$ 4,407	\$ 5,787
Operating Costs	4,284	2,360	3,661	3,240
Total	\$ 7,690	\$ 7,895	\$ 8,068	\$ 9,027

Personnel/FTE Data	Actual	Budget	Actual	Budget
Full Time Positions:	-	-	-	-
Part Time Positions:	5	5	5	5
Total Positions	5	5	5	5
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

- ✦ 14.3 increase over 2012 budget
- ✦ 2013 increase due to higher costs in 2012 than originally budgeted

CAPITAL IMPROVEMENT FUND



CAPITAL IMPROVEMENT FUND

2013 FINANCIAL SUMMARY

Estimated Revenue Sources

Grant Revenue	\$	-
Transfer In from General Fund		170,000
Other Financing Resources – Fund Balance		<u> -</u>
Total Budgeted Revenue Sources		\$ 170,000

Estimated Expenditures

Capital Expense-Technology	\$	11,750
Capital Expense-Furniture/Equipment		26,820
Capital Expense-Vehicles		91,180
Capital Expense-Building/Grounds		<u>40,250</u>
Total Budgeted Expenditures		<u>\$ 170,000</u>
Budgeted Net Revenue (Expenditures)		\$ -0-

Estimated Fund Balance

Fund Balance at December 31, 2011 (Audited)	\$	407,632
Estimated Change in Fund Balance at Dec 31, 2012		<u>(226,770)</u>
Fund Balance at December 31, 2012		\$ 180,862
Estimated Change in Fund Balance at Dec 31, 2013		<u> -0-</u>
Estimated Fund Balance at December 31, 2013		\$ 180,862

DEPARTMENT APPROPRIATIONS
Capital Improvement Fund

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



FINANCIAL & PERSONNEL SUMMARY

Financial Summary	FY 2011 Actual	FY 2012 Budget	FY 2012 Estimated	FY 2013 Adopted Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	-	-	-	-
Capital Outlay	270,600	340,280	270,309	170,000
Total	\$ 270,600	\$ 340,280	\$ 270,309	\$ 170,000

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

Capital Improvement Fund

- ↗ Fund that sets aside funds each year to purchase capital, by transfers from the General Fund
- ↗ Budgeted using a 10 year capital improvement plan
- ↗ Funds are designated by Township Board and can be re-designated by the Board at any time
- ↗ Below is the 2013 detail of planned capital purchases
 - ⊕ Computer Equipment and Software \$ 11,750
 - ⊕ Furniture and Equipment 26,820
 - ⊕ Vehicles 91,180
 - ⊕ Building/Ground Improvements 40,250

Changes in Budget

- ✗ 50% decrease from 2012 budget
- ✗ 2012 includes purchase of a used aerial truck including additional needed equipment for the truck

ENTERPRISE FUND



SEWER AND WATER FUND 2013 FINANCIAL SUMMARY

Estimated Revenue Sources

Sale of Water/Sewer	\$ 3,465,271	
Penalty Charges	13,000	
Investment Income	22,745	
New Connection Fees	5,000	
Other Financing Sources-Fund Balance	<u>4,798</u>	
Total Budgeted Revenue Sources		\$ 3,510,814

Estimated Expenditures

Cost of Water Purchased	\$ 1,332,768	
Cost of Sewage Treatment	1,730,378	
Operation & Maintenance Costs	444,048	
Capital Outlay	<u>3,620</u>	
Total Budgeted Expenditures		<u>\$ 3,510,814</u>
Budgeted Net Revenue (Expenditures)		\$ -

Estimated Fund Balance

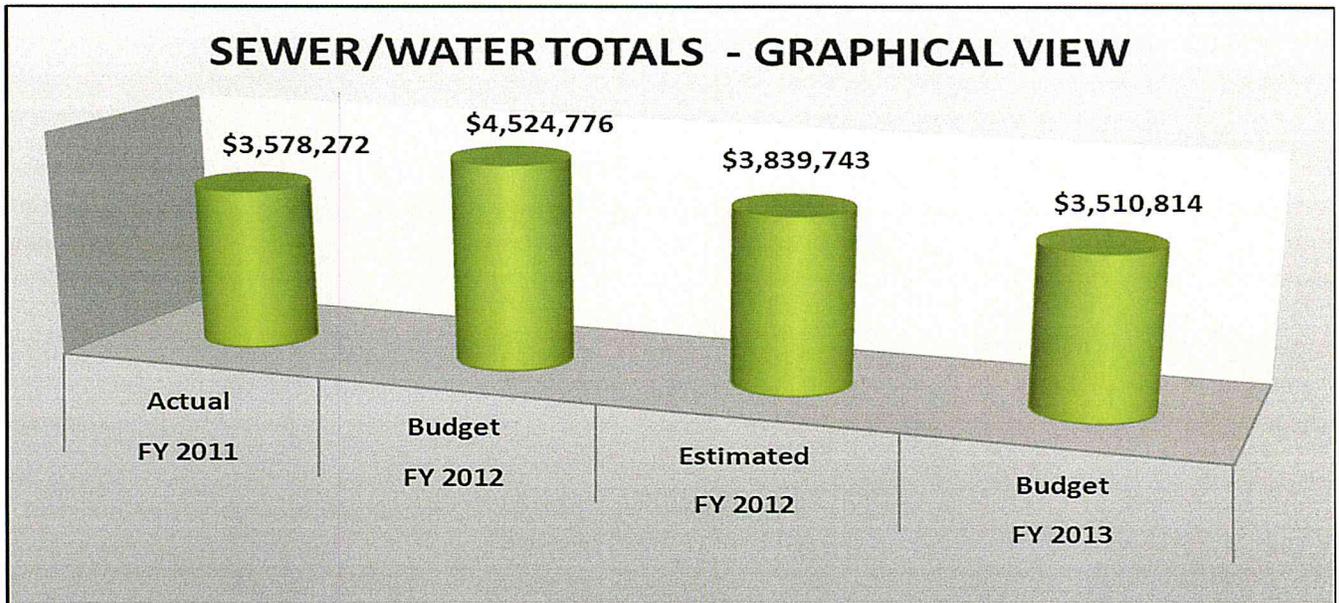
Fund Balance at December 31, 2011 (Audited)	\$ 15,891,454
Estimated Change in Fund Balance at Dec 31, 2012	<u>(427,796)</u>
Fund Balance at December 31, 2012	\$ 15,463,658
Estimated Change in Fund Balance at Dec 31, 2013	<u>(4,798)</u>
Estimated Fund Balance at December 31, 2013	\$ 15,458,860

DEPARTMENT APPROPRIATIONS

Sewer and Water Fund

FUND/FUNCTION: SEWER AND WATER/PUBLIC WORKS

STAFF RESPONSIBLE: FINANCE DIRECTOR/TREASURER



FINANCIAL & PERSONNEL SUMMARY

	FY 2011	FY 2012	FY 2012	FY 2013
Financial Summary	Actual	Budget	Estimated	Adopted Budget
Personnel Services	\$ 112,087	\$ 118,751	\$ 119,707	\$ 118,592
Operating Costs	3,466,184	3,200,534	3,285,030	3,388,602
Capital Outlay	-	1,205,491	435,005	3,620
Total	\$ 3,578,272	\$ 4,524,776	\$ 3,839,743	\$ 3,510,814

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

Sewer and Water Fund

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

Changes in Budget

- ✗ 22.4% decrease from 2012 budget
- ✗ 2012 budget included capital outlay costs associated with the Township meter radio read project

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