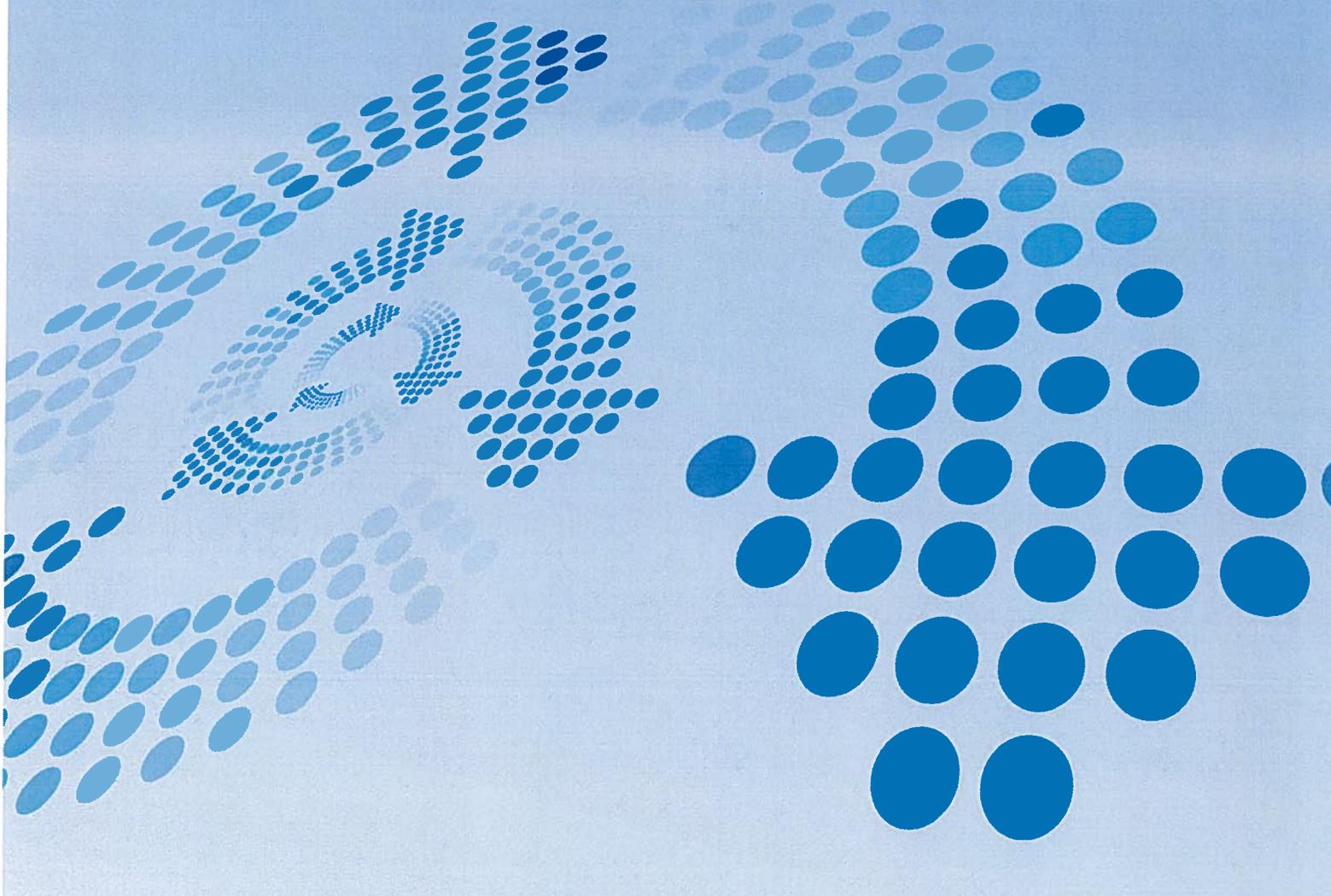


CHARTER TOWNSHIP OF MUNDY

A decorative graphic consisting of several clusters of blue circles of varying sizes and opacities. The circles are arranged in patterns that suggest movement and flow, with some clusters appearing to trail off into the background. The overall effect is a modern, abstract design.

**2014 ADOPTED
BUDGET**

CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET

Trustees

Betty Harrison
Bill Morey
Dennis Owens
Kay Doerr

Supervisor

David Guigear

Clerk

Tonya Ketzler

Treasurer

Joe Oskey

Police Chief

Dan Atkinson

Fire Chief

Ed Blight

Finance Director

Shawna Ferry

TABLE OF CONTENTS

	<u>Page</u>
Message from the Finance Director	1
Budget Overview	2-6
Cost Saving Measures	7
General Fund Financial Summary	8
General Fund Revenue	9
General Fund Appropriations	
Key Assumptions and FTE Summary	10
Trustees	11
Township Attorney	12
Labor Relations	13
Supervisor	14
Finance	15
Clerk	16
Treasurer	17
Assessing	18
Elections	19
Non-Departmental Other Expenses	20
Building	21
Police	22
Fire	23
Cemetery	24
Streets, Drains, Disposal & Lights	25
Planning Commission	26
Zoning Board of Appeals	27
Ordinance Enforcement	28
Capital Improvement Fund	29-30
Enterprise Fund-Sewer and Water	31-32

**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET**

Message from the Finance Director

For the first time since 2009, the Township will see an increase in property tax revenue. Although, we are only estimating an increase of .07%, this is a good sign that property tax values are beginning to stabilize. The timing couldn't be better as the Personal Property Tax Reform goes into effect in 2014. This new legislation exempts from tax a taxpayer's industrial and commercial personal property if the combined taxable value is less than \$40,000. Since approximately 90% of Mundy Township's commercial and industrial population falls within this category, it will be highly unlikely that property tax revenue will increase for 2015. Since property tax is the Township's largest source of revenue, balancing the budget is more challenging than ever before.

Mundy Township was fortunate to experience an increase in population as a result of the 2010 census results. Since state revenue sharing is distributed to municipalities based on population, the Township has seen an increase from this funding stream. The Township has collected over \$1.1 million in state revenue sharing over the past year and is expecting the same for 2014.

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 in the past three years because of timely review, reporting and monitoring of budgets.

The 2014 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 cautiously. In an effort to balance the 2014 budget, the Township made a lump sum payment into the AFSCME and Police Department retirement funds. This additional payment reduced the retirement contribution percentage for 2014. Reductions were also made to the police and fire departments, Highways and Streets maintenance, and the Capital Improvement Fund. The Township places great importance on balancing the budget, therefore it will continue to find ways to meet the challenges of declining revenues and increasing expenses by attempting to be proactive in its planning and continually looking for ways to reduce costs.

Lastly, I would like to thank the Township Board, department heads and other Township employees that have contributed to preparing and passing the budget.

Shawna Ferry

Shawna Ferry, CPA
Finance Director

CHARTER TOWNSHIP OF MUNDY 2014 ADOPTED BUDGET

Budget Overview

Mundy Township Information

Mundy Township is located in southwestern Genesee County near the US 23 expressway. The Township was legally formed March 3, 1837 and has a population of approximately 15,000 residents. The name of Mundy was chosen in honor of Edward A. Mundy, the Lieutenant Governor of Michigan. Mundy Township has a property mix of commercial and small industry, but the largest percentage of property is residential farm land.

Fund Information

The Township has three major funds, the General Fund, the Capital Improvement Fund and the Sewer and Water fund.

The General Fund is a governmental fund that generates revenues to cover general operational expenses of the Township, and is accounted for on the modified accrual basis. The 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 2014 is \$4,992,811. This is an increase of \$13,159 from the 2013 original adopted budget.

In 2009 the Township added the Capital Improvement Fund; which is also a governmental fund. This fund reserves money set aside each year for current and future capital expenditures. A ten year plan was created based on departmental capital needs and is reviewed and revised each year as necessary. The ten year plan requires an annual \$325,000 general fund transfer 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. The annual transfer attempts to keep capital improvements a priority as wear and tear on equipment that is not replaced in a timely fashion can be more costly than adequately planning for replacement. In an attempt to balance the budget, the 2014 general fund transfer was reduced to \$226,686. This transfer will cover 2014 capital expenditures and increase the fund balance by \$35,060 for future capital expenditures.

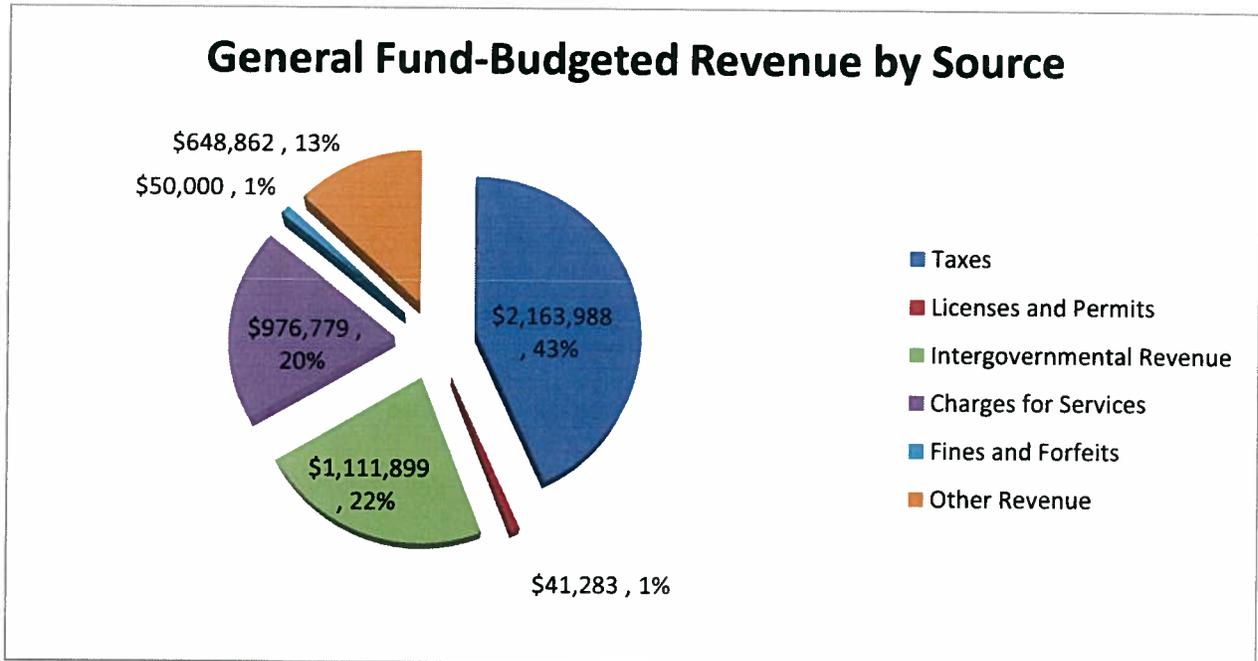
The Sewer and Water Fund is an Enterprise Fund. An Enterprise Fund's financial activity is treated much like a general business and is accounted for using the full accrual basis. Full accrual accounting means revenues and expenses are recognized when earned, not necessarily when the cash is received or spent. The Sewer and Water Fund's 2013 operating budget is \$3,622,471. This is an increase of \$111,657 from the 2013 original adopted budget. This increase includes the increases to water rates charged to the Township by the County that are expected to be passed through to the taxpayers as well as the readiness to serve increases proposed due to the rate study done in 2013.

CHARTER TOWNSHIP OF MUNDY 2014 ADOPTED BUDGET

General Fund Overview

Revenue

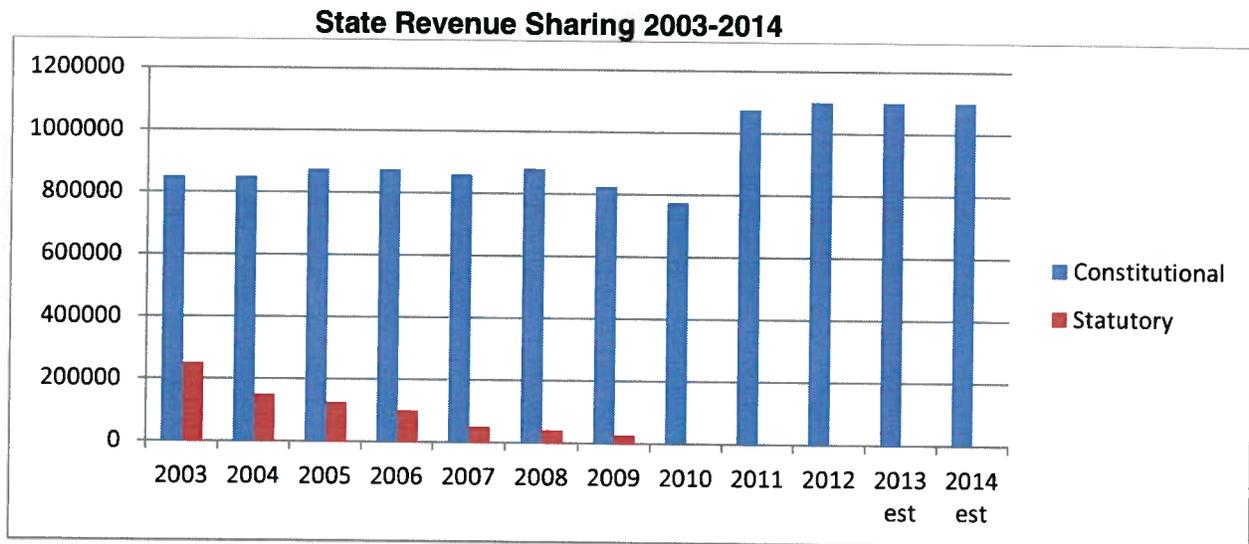
The General Fund's two largest revenue sources are property taxes at 43% and State Revenue Sharing at 22% of total revenue. Although charges for services make up 20% of total General Fund revenue, 73% of the charges for services revenue come from special assessment collections, which are collected to offset the cost of disposal services and street lighting that are charged back to residents. Although 2014 budgeted property taxes increased slightly (.07% from 2013), this is still an overall 22% decrease from the total property taxes received in 2009. Property taxes are the major source of revenue that funds the operating expenses of the Township. While the costs of running the Township are continually rising, the revenue is increasing at a much slower pace. This has caused to Township to look for ways to deflect deficits by cutting costs and budgeting based on forecasting possible future outcomes.



CHARTER TOWNSHIP OF MUNDY 2014 ADOPTED BUDGET

State Revenue Sharing

State revenue sharing is a local unit's share of state sales tax. In the past it was made up of both constitutional and statutory payments. The constitutional portion of state revenue sharing is set by law and cannot be taken away without a change to the state constitution. It is based on a formula using population times the state distribution rate. In 2012, the State of Michigan replaced statutory revenue sharing with EVIP (Economic Vitality Incentive Program). To qualify for EVIP, local units must have received 2010 statutory revenue sharing of more than \$4,500. Mundy Township is not eligible to receive EVIP, however it was still able to experience increases in revenue sharing due to an increase in Township population. The following chart depicts the trend in State Revenue Sharing for the last ten years with estimated figures for 2013 and 2014.

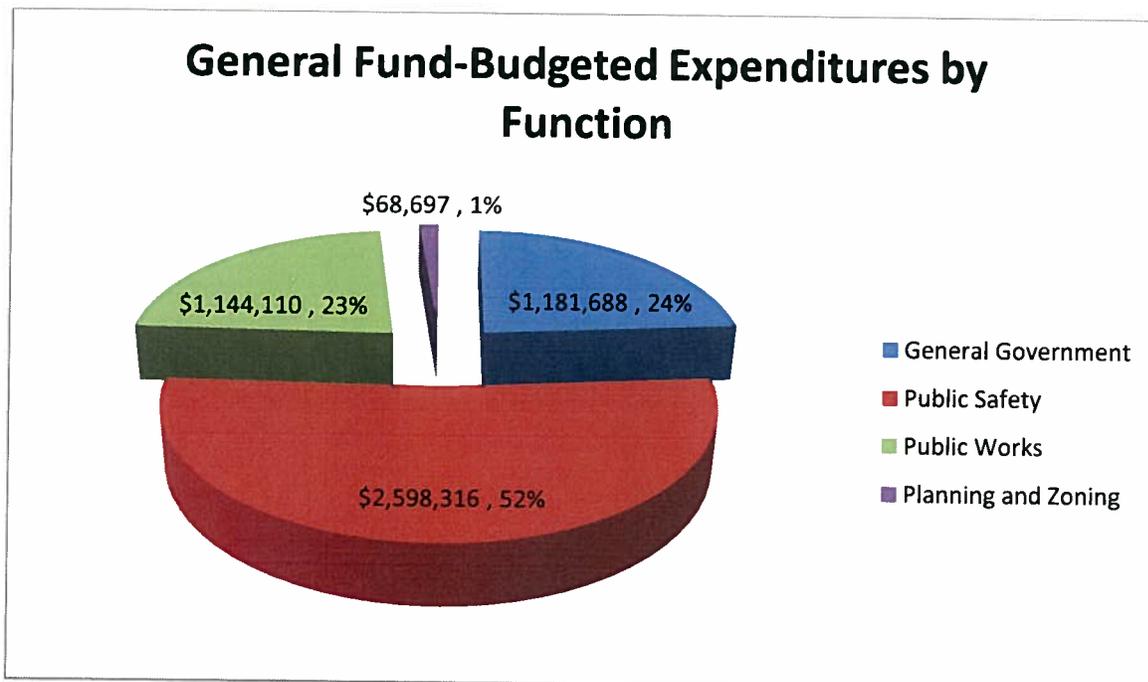


CHARTER TOWNSHIP OF MUNDY 2014 ADOPTED BUDGET

Expenditures

The General Fund expenditure budget for 2014 is \$4,992,811, an increase of \$13,159 from the 2013 original adopted budget. This increase includes a transfer to the Capital Improvement Fund of \$226,686. Although this is less than the \$325,000 annual transfer computed with the ten year capital assessment plan, it covers the 2014 capital expenditures plus an additional \$35,060 for future capital purchases.

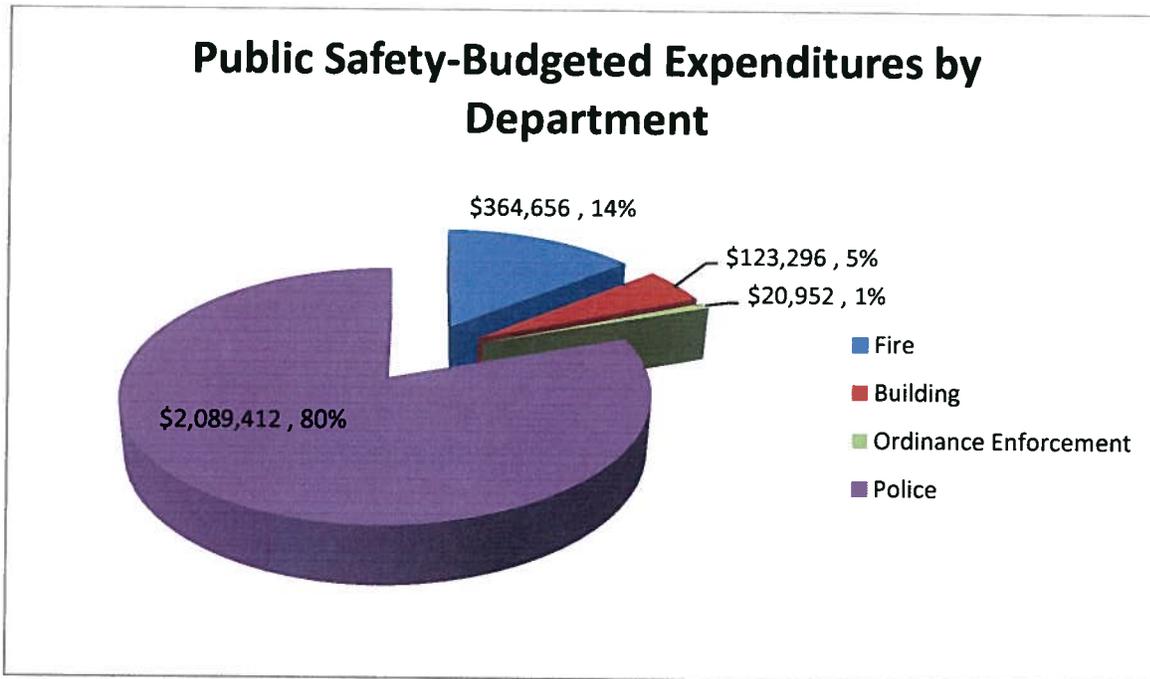
The largest operating cost to the Township is public safety which includes police, firefighting, and building inspection and ordinance enforcement; accounting for 52% of the Township's overall budget. General government expenditures are 24% of the overall budget and include a \$226,686 transfer to the Capital Improvement Fund. Although this transfer is classified under general government, the majority of this fund is appropriated for public safety equipment and vehicles. Public works accounts for 23% of the total budgeted expenditures. This category includes special assessment expenditures such as street lighting and garbage collection, which are offset in revenue as these expenses are covered by taxpayers through property tax billings. Also, in this category are expenses covered by the Township such as drains, road assessments and road repairs and maintenance costs.



**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED 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 in the preceding page, public services make up 52% of the total 2014 General Fund expenditure budget. The 2014 budget includes the addition of the Ordinance Enforcement department. In the past, ordinance enforcement activities were included in the building department. The Township feels that separating these departments will give a more accurate picture of the costs needed to provide these services to the public. The overall 2014 public safety budget increased \$31,824 from the original adopted 2013 budget. The following graph shows the breakdown of the public safety function by department.



**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET**

Revenue Generation and Cost Savings Implemented

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

<u>New Revenue</u>	<u>Estimated Revenue Per Year</u>
2011-State Inspection Program	\$50,000
2012-Motor Vehicle Fines	\$10,000
2014-F.A.N.G.	\$22,000

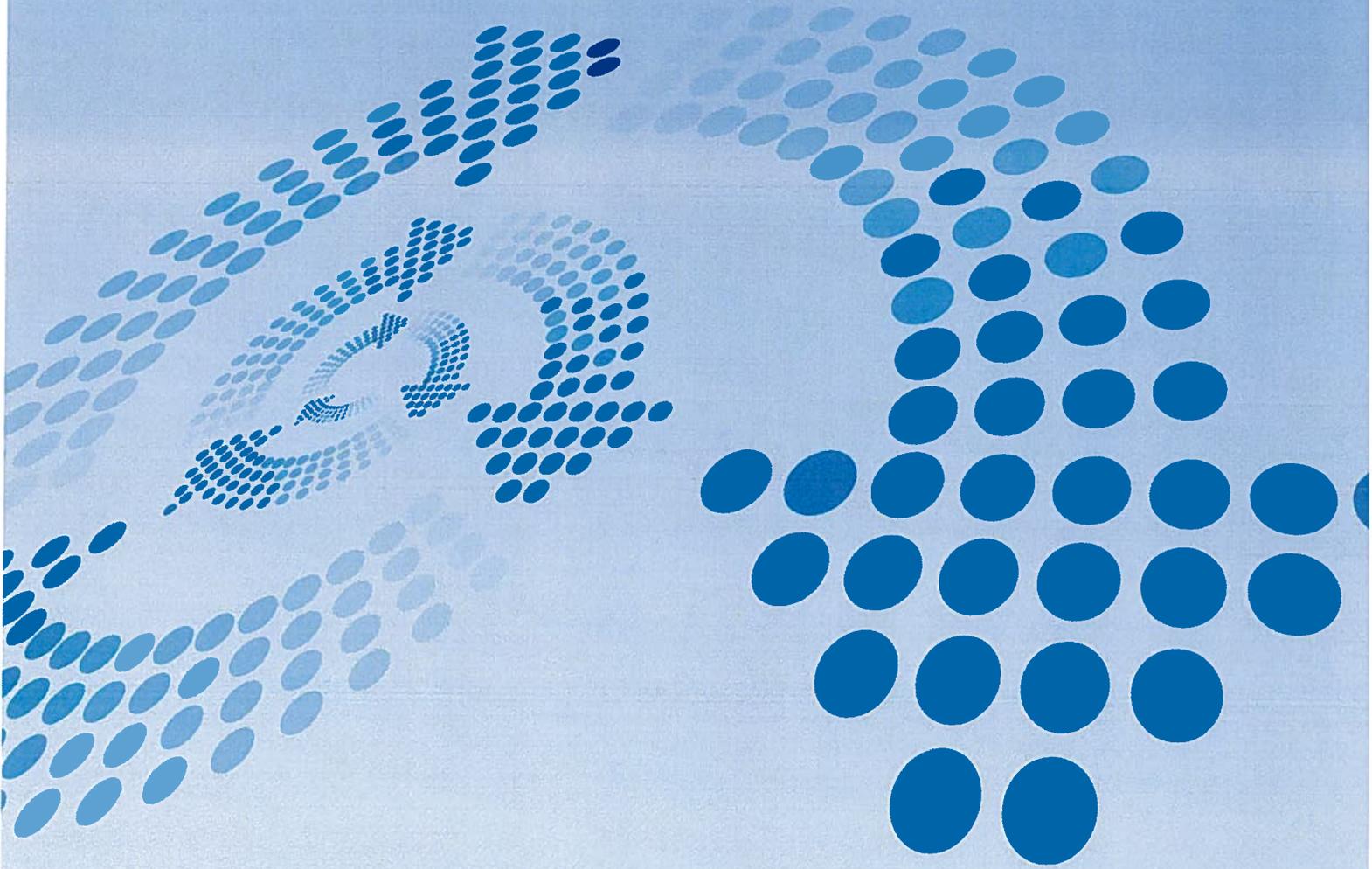
2008-2013

<u>Cost Reductions</u>	<u>Estimated Savings Per Year</u>
Switched 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 newspaper publications	\$7,000
Replaced retiring patrol officers with part-time officers	\$31,700
Replaced full-time Fire Chief with part-time	\$62,000
Rebuilt versus replaced patrol car	\$4,500
Eliminated cell phone plans in lieu of paid phone allowances	\$1,500
Saved Township utility cost by going to 4 day work week	18% decrease
Changed to high deductible health plan	15% savings
Implemented employee health insurance cost sharing	20% savings
Contracted Finance Director position	\$25,818

The following cost savings measures were suggested and implemented by the Township administrative staff to assist with 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 email 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 paper, envelopes, toner and postage
- Implemented paperless board meeting packets to save on paper and toner
- Replace return address labels with ink stamp to save on supply costs
- Paperless bank statements and discontinued the receipt of cancelled checks
- Print letterhead in-house to save on cost of professional printing
- Print letterhead in black and white to reduce cost of color toner

General Fund



**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET
GENERAL FUND
FINANCIAL SUMMARY**

Estimated Revenue Sources

Taxes	\$ 2,163,988	
Licenses and Permits	41,283	
Intergovernmental Revenue	1,111,899	
Charges for Services	976,779	
Fines and Forfeits	50,000	
Interest Income	13,500	
Other Revenue	635,362	
Other Financing Source-Fund Balance	<u>-</u>	
 Total Budgeted Revenue Sources		 \$ 4,992,811

Estimated Expenditures

Trustees	41,438	
Township Attorney	69,010	
Labor Relations	15,000	
Supervisor	139,769	
Finance	138,291	
Clerk	135,409	
Treasurer	172,412	
Assessor	187,463	
Elections	18,153	
Other General Expenses	264,743	
Building	123,296	
Police	2,089,412	
Fire	364,656	
Cemetery	5,500	
Other Public Works Expense	1,138,610	
Planning Board	38,516	
Zoning Board of Appeals	30,181	
Ordinance Enforcement	<u>20,952</u>	
 Total Budgeted Expenditures		 \$ <u>4,992,811</u>
 Budgeted Net Revenue (Expenditures)		 \$ <u><u>-</u></u>

Estimated Fund Balance

Fund Balance at December 31, 2012 (Audited)	\$ 5,046,796
Estimated Change in Fund Balance at December 31, 2013	<u>98,442</u>
Estimated Unassigned Fund Balance at December 31, 2013	\$ 5,145,238
Estimated Change in Fund Balance at December 31, 2014	<u>-</u>
Estimated Unassigned Fund Balance at December 31, 2014	\$ <u><u>5,145,238</u></u>

CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET
GENERAL FUND REVENUE

REVENUE BY SOURCE	2012 Actual	2013 Budget	2014 Budget
<u>Taxes</u>			
Current Property Taxes	\$ 2,025,198	\$ 1,986,257	\$ 1,996,441
Tax Administration Fees	190,089	175,000	166,287
CP-Limited Torrey Hills	1,157	1,254	1,260
<u>Licenses & Permits</u>			
Dog Licenses	72	-	-
Zoning Permits	1,355	500	1,000
Solicitor Permits	50	-	-
Liquor License Fees	250	150	150
Sign Permits	11,906	8,750	11,101
Application Fees	4,625	275	-
Building Permits & House Inspections	22,090	28,000	29,032
<u>Intergovernmental Revenue</u>			
Community Development	2,174	3,827	2,000
State Liquor Tax	10,275	9,100	10,181
Revenue Sharing-State	1,099,718	1,110,569	1,099,718
<u>Charges for Services</u>			
School Tax Collection	55,936	55,200	55,504
Disposal Pick Up	615,126	617,491	615,567
Mowing/Property Assessment	8,505	7,000	7,000
Street Lights & Traffic Lights	99,350	98,231	98,785
Planning	25,963	9,000	9,000
Zoning Application Fees	6,424	2,000	2,000
State Inspection Program	62,689	43,000	38,160
Reports-Police	4,972	4,600	4,600
Reports-Fire	45	-	-
HAZMAT	393	-	-
Liason-CA	59,035	32,409	56,345
Liaison-GASC	75,926	64,818	64,818
Other Contracted Services	4,584	-	-
F.A.N.G.	-	-	22,000
Restitution	62	-	-
PA 302 Training (LEORTC)	3,202	3,582	3,000
<u>Fines & Forfeits</u>			
Ordinance Fines	60,168	50,000	50,000
<u>Interest Income</u>			
	13,001	17,000	13,500
<u>Other Revenue</u>			
Impact Fee	283,307	290,000	283,307
Comcast Franchise Fee	231,532	225,000	236,000
Metro Act Revenue	9,608	9,242	9,000
LIN-HILL SAD	42,138	42,137	34,062
Pilgrim Dr. SAD	14,341	21,833	18,226
Grand Blanc Landfill Rent	1,800	1,800	1,800
GAIN Rent Revenue	10,000	10,000	4,275
Township Hall Rental Fees	300	-	-
Election Reimbursement	9,812	-	-
GAIN Reimbursement	44,988	51,627	48,692
Grant Reimbursement-Local Units	724	-	-
Miscellaneous Revenue	6,011	-	-
Miscellaneous Revenue-Bldg	75	-	-
Miscellaneous Revenue-Police	22,875	-	-
Miscellaneous Revenue-Fire	250	-	-
Restricted Donations	100	-	-
Donations	1,300	-	-
Other Financing Sources - Fund Balance	-	-	-
Total Revenue and Other Sources	5,143,501	4,979,652	4,992,811

**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET
GENERAL INFORMATION - APPROPRIATIONS**

KEY ASSUMPTIONS FOR ALL DEPARTMENTS/ALL FUNDS

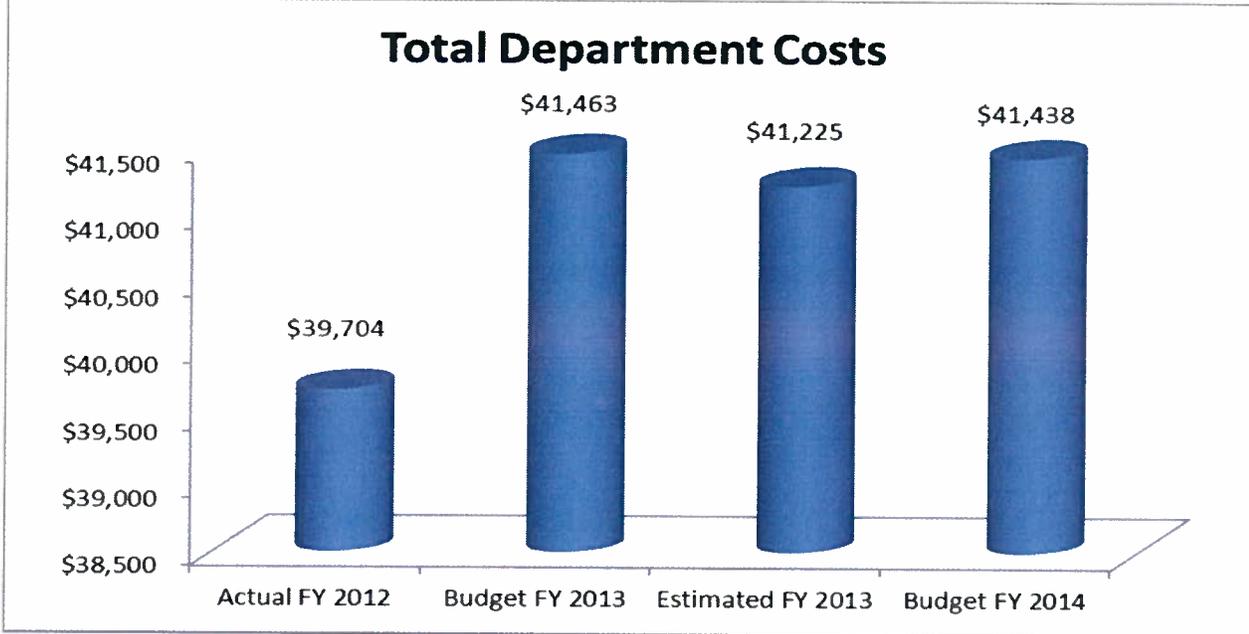
- Wages (except steps) include a 3% raise for AFSCME employees
- Wages include a \$750 annual lump sum payment to AFSCME employees
- Wages include raises negotiated with new contracts for Police and Fire
- Health insurance increase of 19.9%
- Vision and Dental Insurance increase of 5%
- Short term disability insurance increase of 50%
- Workers Compensation insurance increase of 5%
- AFSCME Retirement contribution of 7.01%
- Police Retirement contribution of 10.34%
- Utility and Telephone expense increase of 3%
- General liability insurance increase of 5%

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

Department	2014 Full-Time	2014 Part-Time	2014 FTE's	2013 FTE's
Trustees	0	4	0.18	0.18
Supervisor	2	0	2	2
Finance	1	0	1	1
Clerk	1	0	1	1.5
Treasury	2	1	2.5	2.5
Assessing	2	3	2.3	2.3
Election	0	1	0.35	0.35
Building	0	2	1	2
Police	17	12	23	21.6
Fire	0	30	5.5	5.5
Planning	0	8	0.3	0.12
Zoning	0	6	0.36	0.05
Ordinance	0	2	0.3	0
Total	27	74	40.49	39.1

**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
Trustees**

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



Financial Summary	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Proposed
Personnel Services	\$ 38,584	\$ 37,812	\$ 37,805	\$ 37,807
Operating Costs	1,120	3,651	3,420	3,631
Total	\$ 39,704	\$ 41,463	\$ 41,225	\$ 41,438

Board Trustees

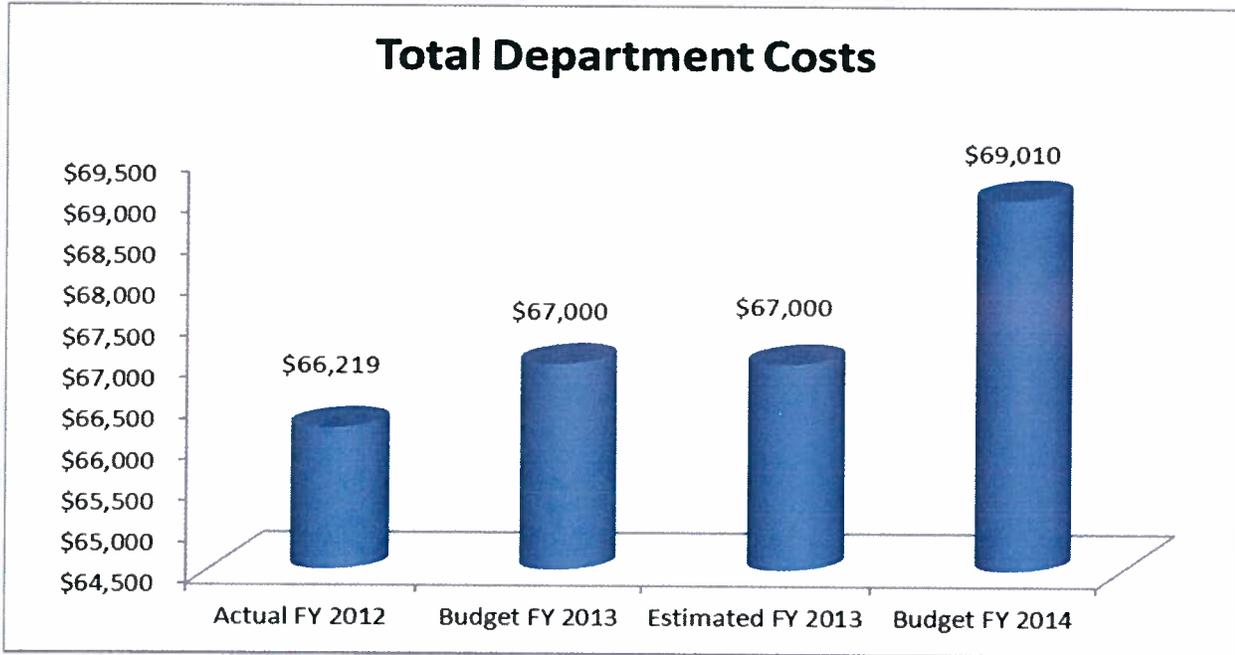
- ~ Elected for 4 year terms
- ~ Enact Legislation and policies
- ~ Approve Budget
- ~ Assist residents

Changes in Budget

- ~ 0.06% Decrease from 2013 Budget

**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
Township Attorney**

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



Financial Summary	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Proposed
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	<u>66,219</u>	<u>67,000</u>	<u>67,000</u>	<u>69,010</u>
Total	<u>\$ 66,219</u>	<u>\$ 67,000</u>	<u>\$ 67,000</u>	<u>\$ 69,010</u>

Attorney's Department

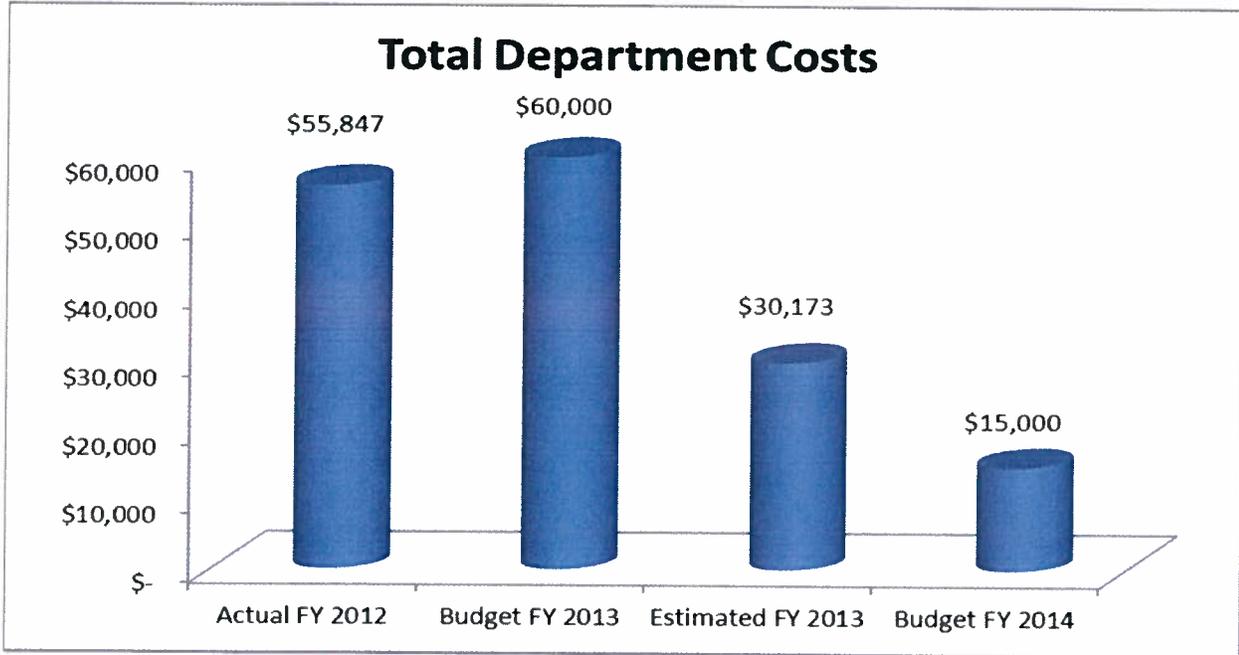
- ~ Contracted by Township to advise Township Board and other staff on legal issues
- ~ Represents Township in lawsuits and other legal litigation
- ~ Township attorney expenses excluded from this department are:
 - Planning (Budget \$5,599)
 - Appeals Board (Budget \$2,039)
 - Sewer and Water (Budget \$2,500)

Changes in Budget

- ~ 3% Increase from 2013 Budget due to increase in rate

**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
Labor Relations**

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



Financial Summary	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Proposed
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	55,847	60,000	30,173	15,000
Total	\$ 55,847	\$ 60,000	\$ 30,173	\$ 15,000

Labor Relations Department

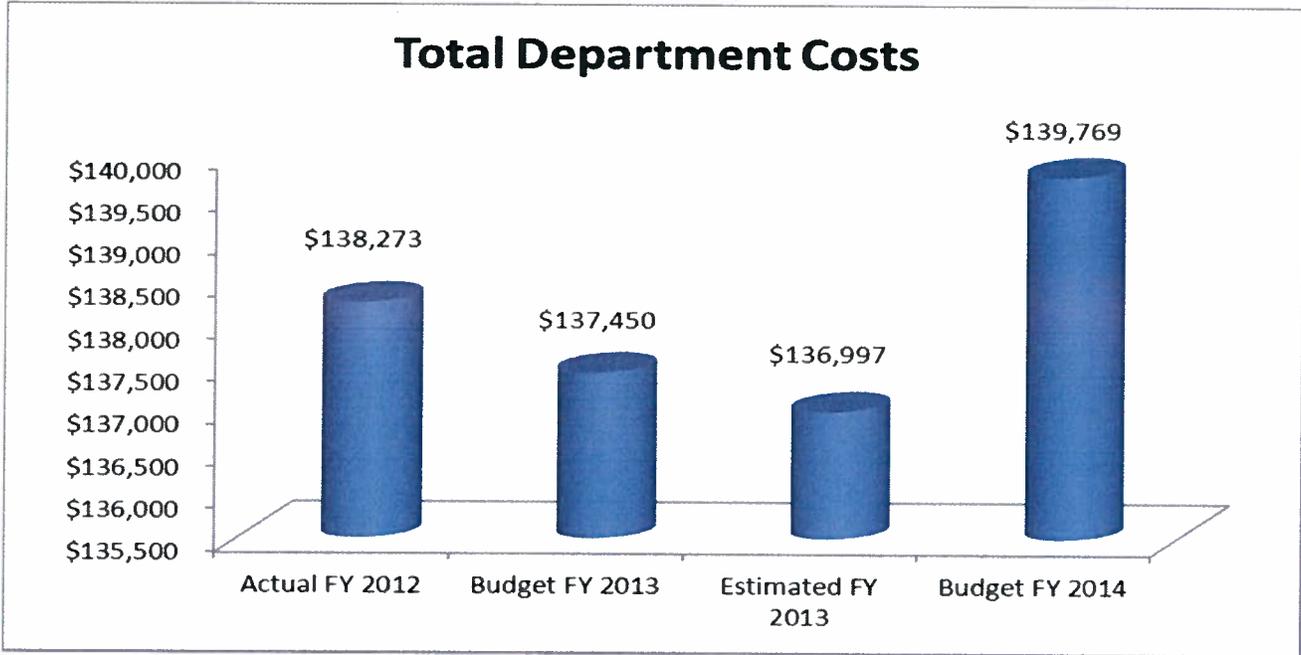
- ~ Includes contractual labor attorney and personnel consultant
- ~ Advises Board and staff on employment, labor contract negotiations and benefit issues
- ~ Represents the Township during labor contract negotiations

Changes in Budget

- ~ 75% Decrease from 2013 budget
- ~ Police, Fire and AFSCME contracts were negotiated during 2014

**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
Supervisor**

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



Financial Summary	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Proposed
Personnel Services	\$ 115,415	\$ 111,443	\$ 111,160	\$ 112,869
Operating Costs	22,858	26,007	25,837	26,900
Total	\$ 138,273	\$ 137,450	\$ 136,997	\$ 139,769

Supervisor's Department

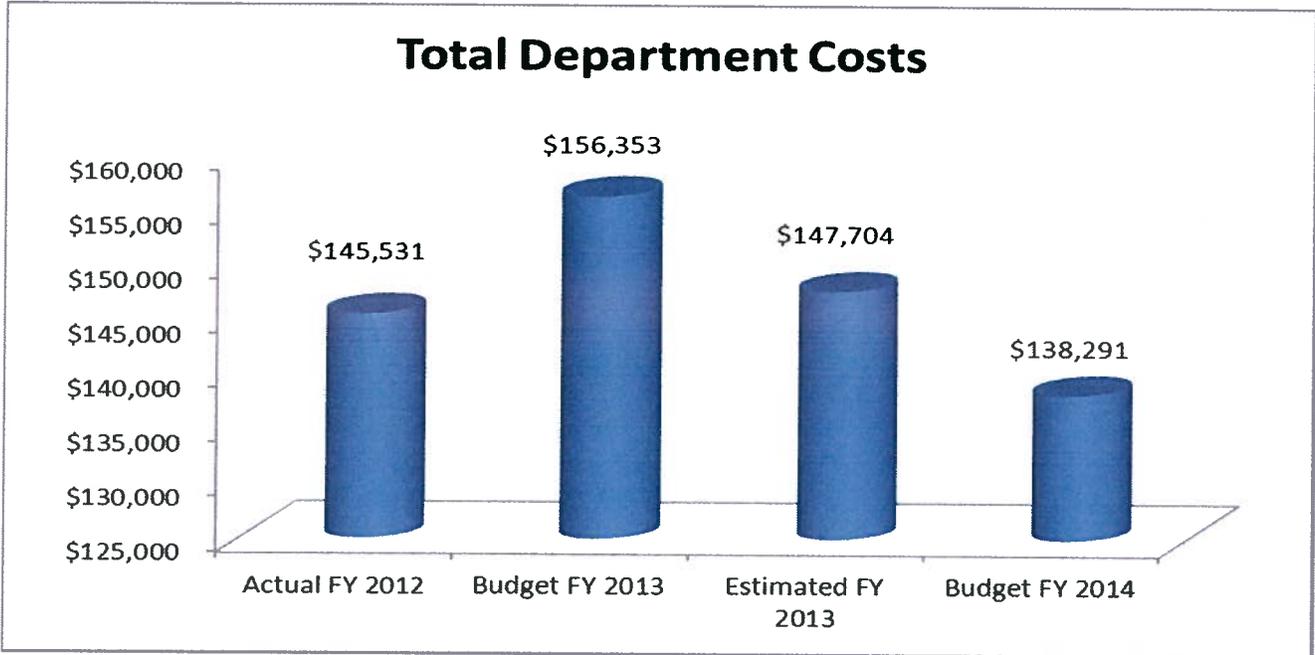
- ~ Supervisor is elected to a 4 year term, in a full-time paid position and sits on the Township Board
- ~ Acting personnel director
- ~ Duties of office include:
 - FOIA administration
 - managing road projects
 - budget oversight

Changes in Budget

- ~ 1.69% Increase from 2013 budget

**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
Finance**

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



Financial Summary	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Proposed
Personnel Services	\$ 110,169	\$ 115,796	\$ 58,277	\$ 53,737
Operating Costs	35,362	40,557	89,427	84,554
Total	\$ 145,531	\$ 156,353	\$ 147,704	\$ 138,291

Finance Department

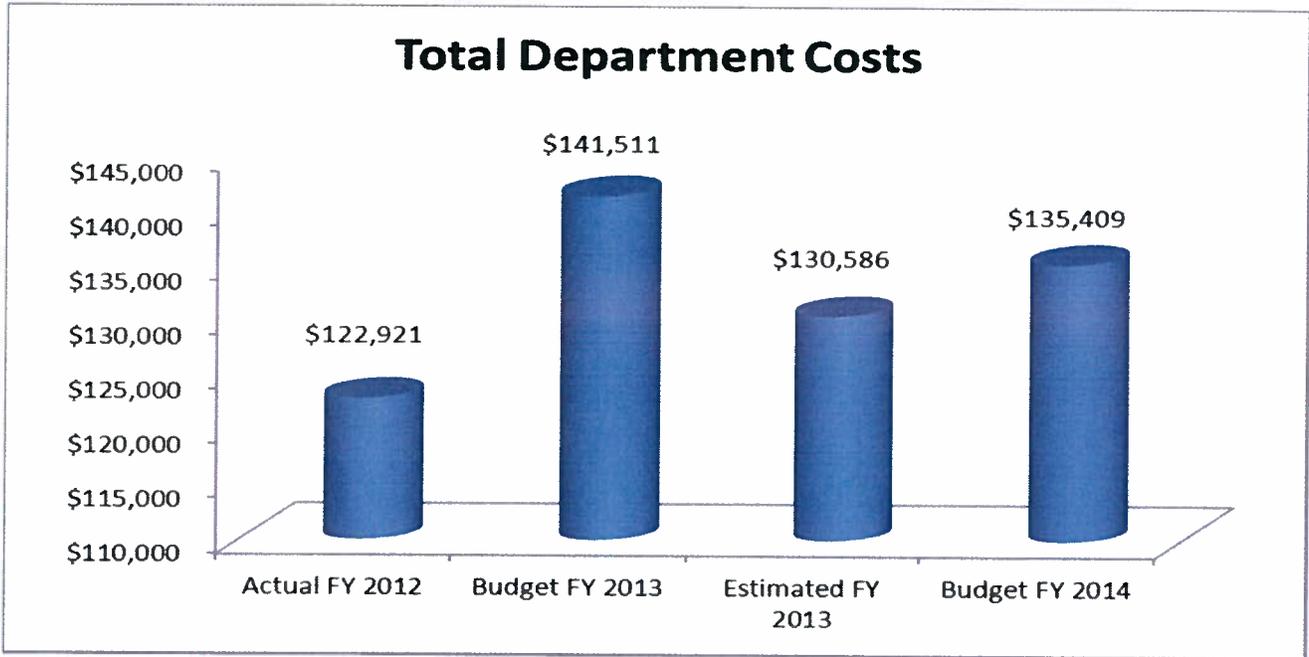
- ~ Financial administration, accounting and reporting
- ~ Budget preparation and oversight
- ~ Annual financial statement audit and maintaining proper internal controls
- ~ Accounts payable, accounts receivable and payroll functions

Changes in Budget

- ~ 11.55% Decrease from 2013 budget
- ~ Cost center includes one employee still receiving yearly step increases
- ~ Finance director is now a contractual position, decreasing payroll expenses

**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
Clerk**

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



Financial Summary	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Proposed
Personnel Services	\$ 88,644	\$ 92,759	\$ 90,946	\$ 94,360
Operating Costs	34,277	48,752	39,640	41,049
Total	\$ 122,921	\$ 141,511	\$ 130,586	\$ 135,409

Clerk's Department

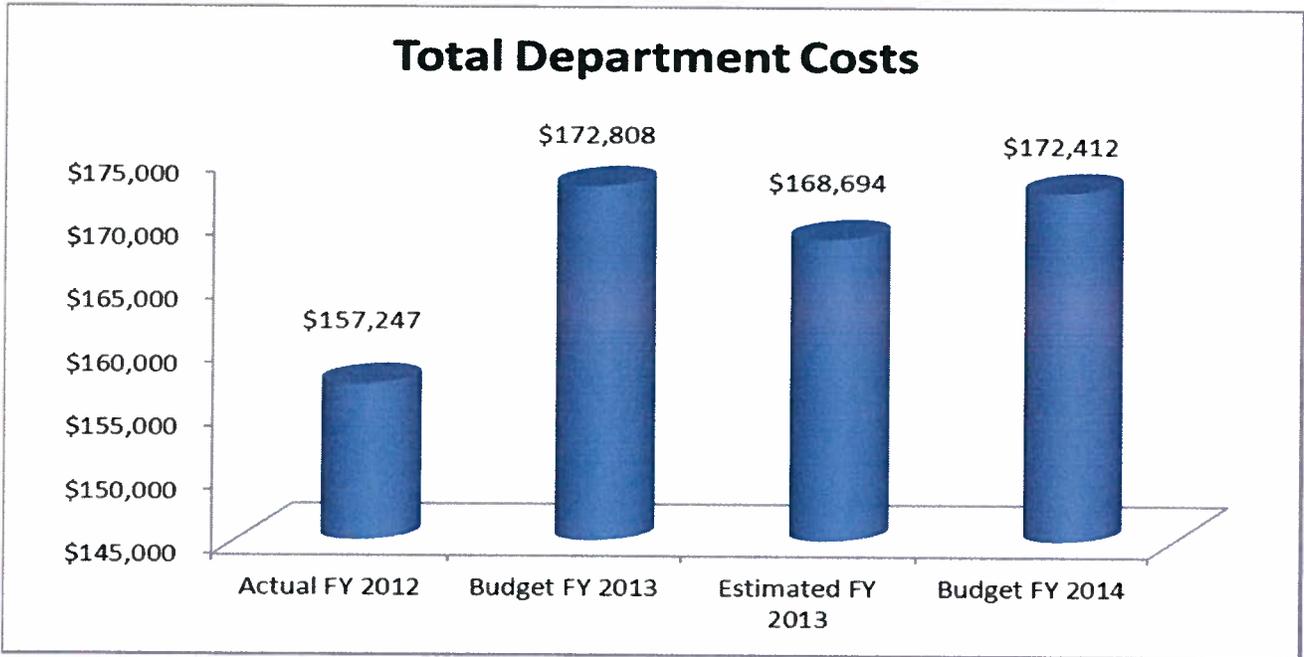
- ~ Clerk is elected to a 4 year term, in a part-time paid position and sits on the Township Board
- ~ Maintains Township records
- ~ Coordinates and regulates elections

Changes in Budget

- ~ 4.31% Decrease from 2013 budget
- ~ Budgeted costs of publications have been decreased to more accurately capture these costs

**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
Treasurer**

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



Financial Summary	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Proposed
Personnel Services	\$ 122,489	\$ 132,820	\$ 128,646	\$ 132,038
Operating Costs	34,758	39,988	40,048	40,374
Total	\$ 157,247	\$ 172,808	\$ 168,694	\$ 172,412

Treasurer's Department

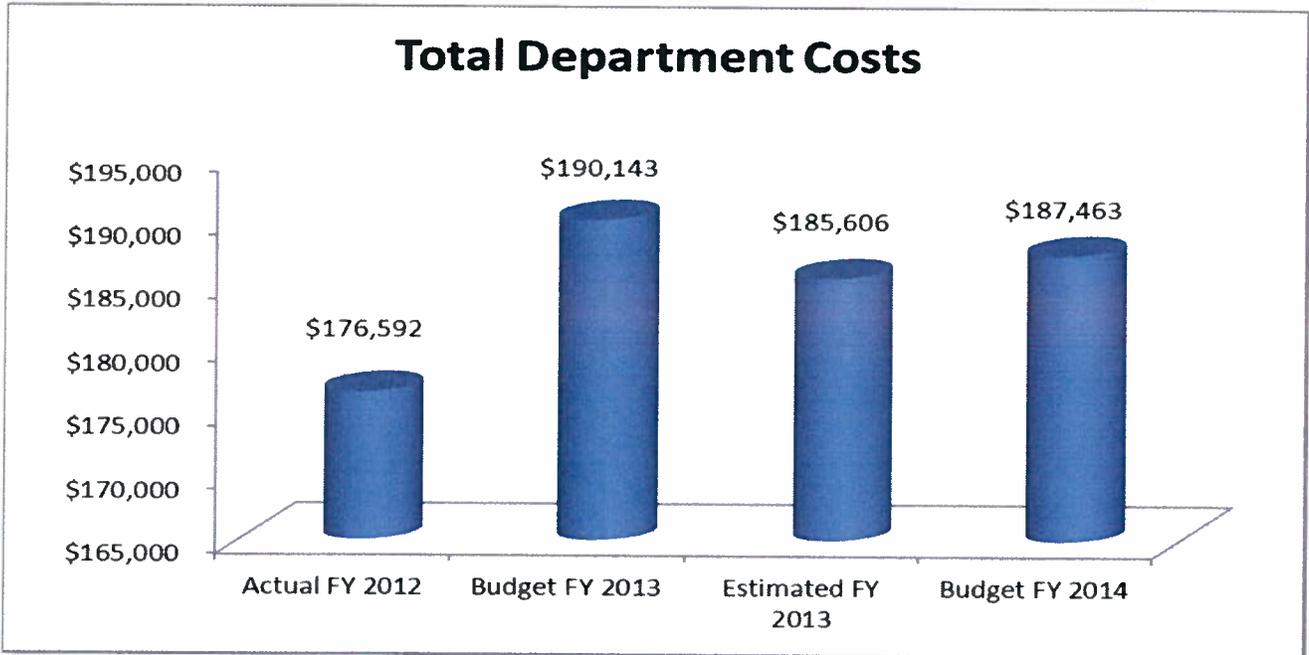
- ~ Treasurer is elected to a 4 year term, in a part-time paid position and sits on the Township Board
- ~ Oversees cash receipting and investment of Township Funds
- ~ Oversees property tax and special assessment billing and collection

Changes in Budget

- ~ 0.23% Decrease from 2013 budget

**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
Assessing**

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



Financial Summary	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Proposed
Personnel Services	\$ 96,090	\$ 106,599	\$ 105,654	\$ 99,937
Operating Costs	80,502	83,544	79,952	87,526
Total	\$ 176,592	\$ 190,143	\$ 185,606	\$ 187,463

Assessing Department

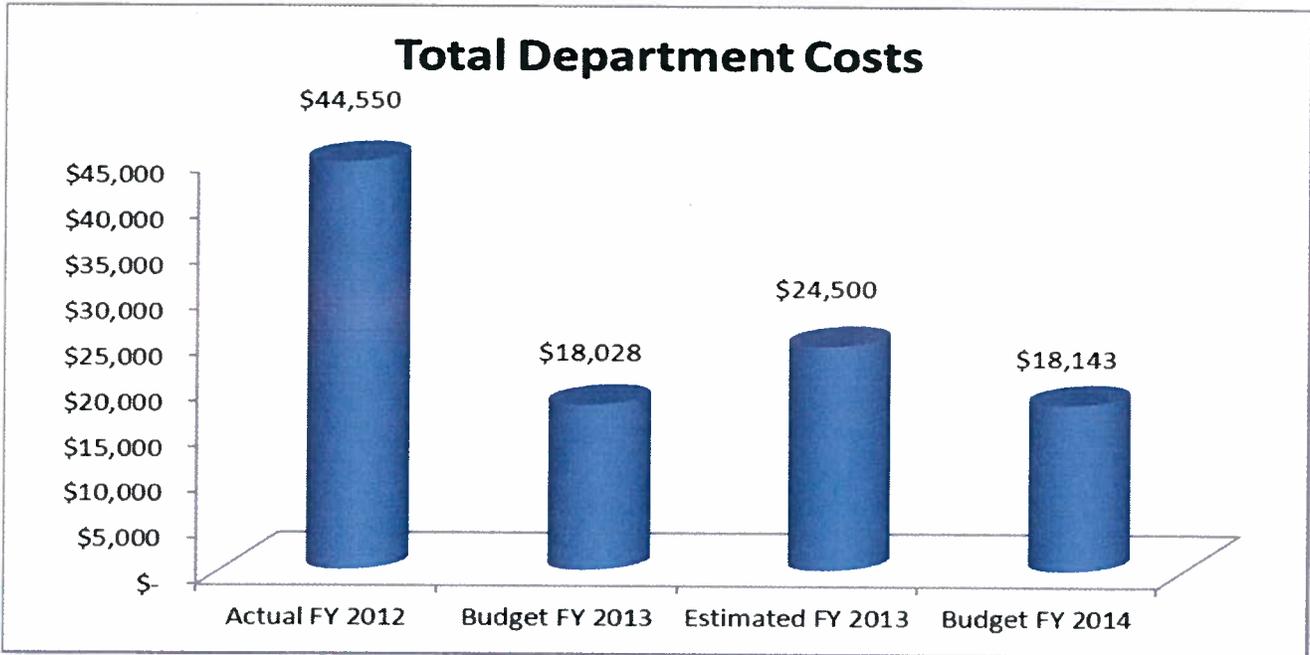
- ~ Assesses real and personal property values
- ~ Distinguishes and allocates special assessment districts
- ~ Board of Review responsibilities such as reviewing property tax value disputes, principal residence exemptions and poverty exemption appeals

Changes in Budget

~ 0.84% Decrease from 2013 budget

**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
Elections**

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



Financial Summary	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Proposed
Personnel Services	\$ 34,206	\$ 11,277	\$ 17,282	\$ 11,401
Operating Costs	10,344	6,751	7,218	6,742
Total	\$ 44,550	\$ 18,028	\$ 24,500	\$ 18,143

Election Department

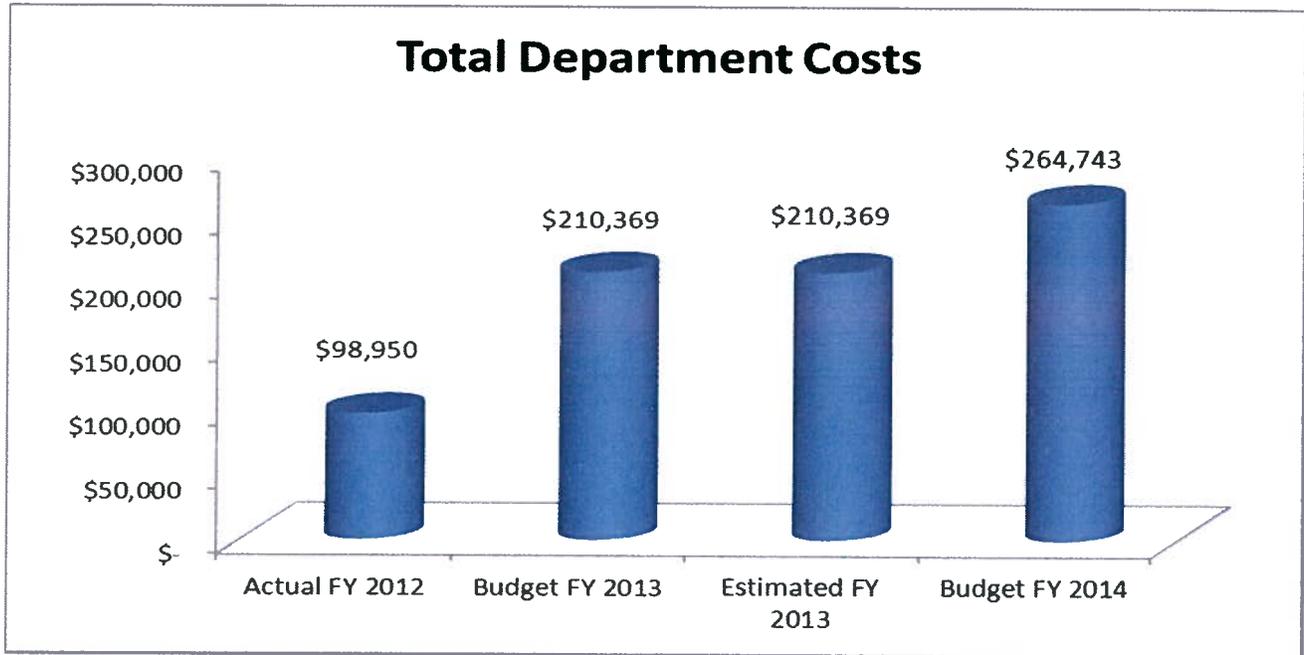
- ~ Coordinates all elections. Including absentee balloting
- ~ Utilizes election workers who are paid through accounts payable not payroll

Changes in Budget

- ~ 7.69% Increase from 2013 budget
- ~ 2014 Budget includes costs for two elections

**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
Other Expenses**

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



Financial Summary	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Proposed
Interfund Transfers	\$ -	\$ 170,000	\$ 170,000	\$ 226,686
Operating Costs	98,950	40,369	40,369	38,057
Total	\$ 98,950	\$ 210,369	\$ 210,369	\$ 264,743

General Government Other Expenses

~ Costs that cannot be allocated to a specific department are expensed here:

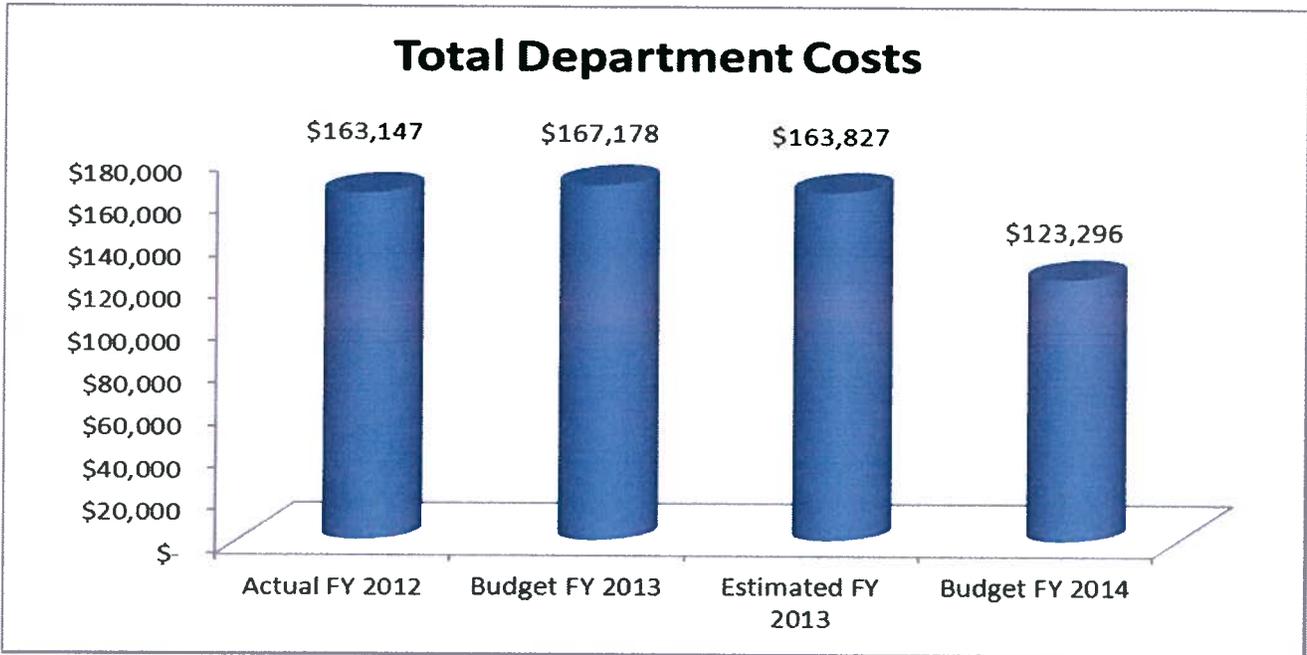
- Interest Expense (Lin-Hill SAD) \$1,782
- CDBG Grand (offset by grant revenue) \$2,000
- Gain Building Expense \$4,275
- Miscellaneous \$10,000
- Contingencies \$1,000
- Codification Expense \$5,000
- Property Taxes \$14,000
- Transfer to Capital Improvement Fund \$226,686

Changes in Budget

- ~ 25.85% Increase from 2013 budget
- ~ Transfer to Capital Improvement Fund includes capital improvements for general Township operations, Police Dept and Fire Dept

**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
Building**

FUND/FUNCTION: GENERAL/BUILDING
STAFF RESPONSIBLE: SUPERVISOR



Financial Summary	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Proposed
Personnel Services	\$ 114,501	\$ 123,332	\$ 121,762	\$ 71,152
Operating Costs	48,646	43,846	42,065	52,144
Total	\$ 163,147	\$ 167,178	\$ 163,827	\$ 123,296

Building Department

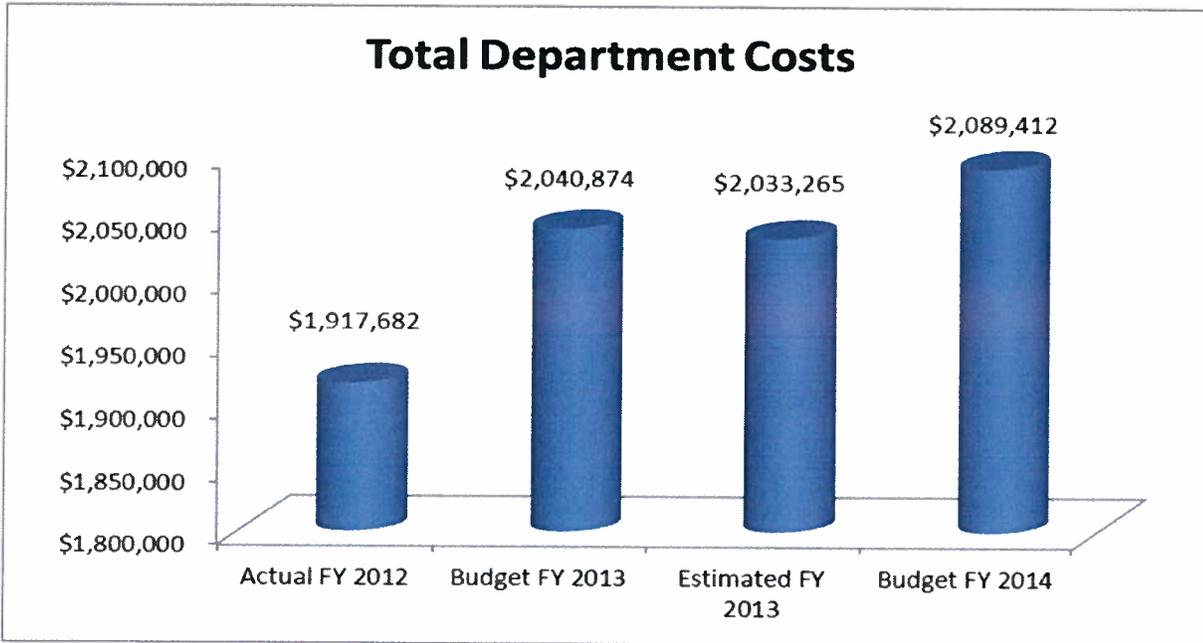
- ~ Issues building, electrical, plumbing, mechanical, sign and zoning permits
- ~ Performs inspections to ensure code enforcement

Changes in Budget

- ~ 26.25% Decrease in Budget
- ~ Allocated 50% of Tara Ford and 45% of Marty Johnson

**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
Police**

FUND/FUNCTION: GENERAL/POLICE
STAFF RESPONSIBLE: POLICE CHIEF



Financial Summary	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Proposed
Personnel Services	\$ 1,694,774	\$ 1,821,931	\$ 1,815,319	\$ 1,841,699
Operating Costs	222,908	218,943	217,946	247,713
Total	\$ 1,917,682	\$ 2,040,874	\$ 2,033,265	\$ 2,089,412

Police Department

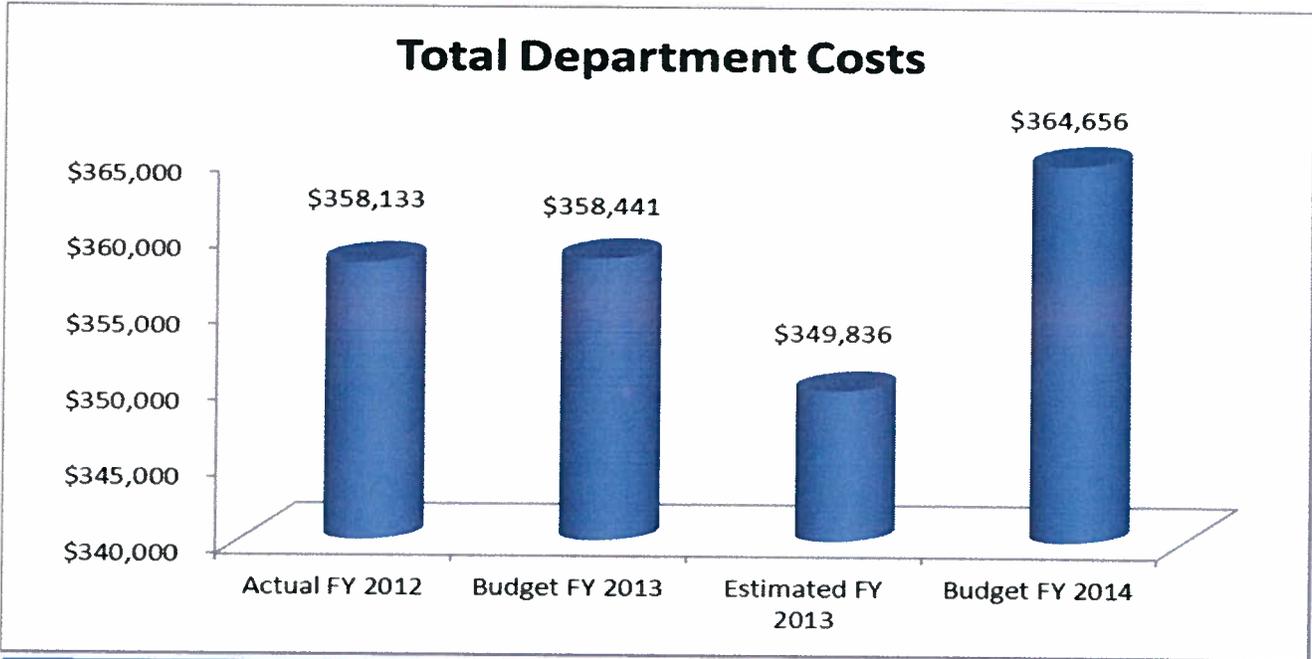
- ~ Crime Prevention
- ~ Protect life and property
- ~ Preserve peace, order and safety
- ~ Law and ordinance enforcement
- ~ Safeguard constitutional guarantees of all citizens
- ~ Investigate problems and incidents
- ~ Present evidence for prosecution of offenders

Changes in Budget

- ~ 2.38% Increase over 2013 Budget

**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
Fire**

FUND/FUNCTION: GENERAL/BUILDING
STAFF RESPONSIBLE: FIRE CHIEF



Financial Summary	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Proposed
Personnel Services	\$ 212,948	\$ 211,863	\$ 204,227	\$ 207,747
Operating Costs	145,185	146,578	145,609	156,909
Total	\$ 358,133	\$ 358,441	\$ 349,836	\$ 364,656

Fire Department

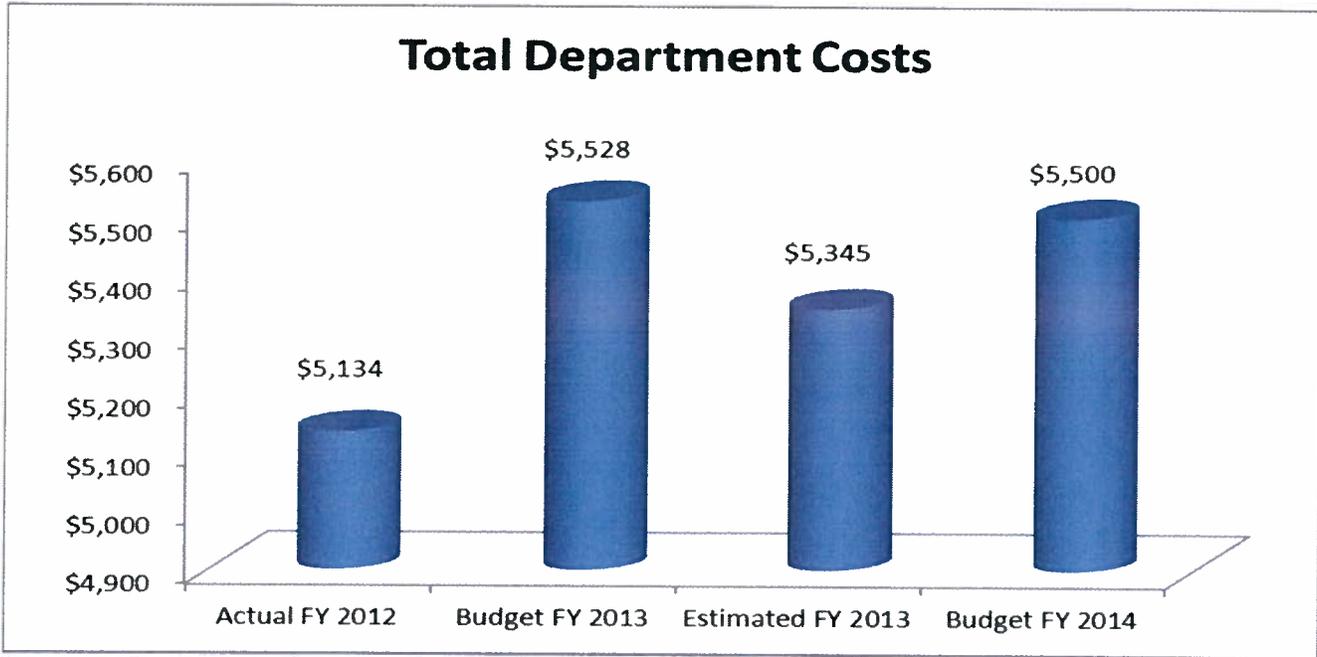
- ~ Maintains comprehensive program in planning, preparedness, response and recovery
- ~ Preservation of life and property

Changes in Budget

~ 1.73% Increase over 2013 Budget

**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
Cemetery**

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



Financial Summary	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Proposed
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	5,134	5,528	5,345	5,500
Total	<u>5,134</u>	<u>5,528</u>	<u>5,345</u>	<u>5,500</u>

Cemetery Department

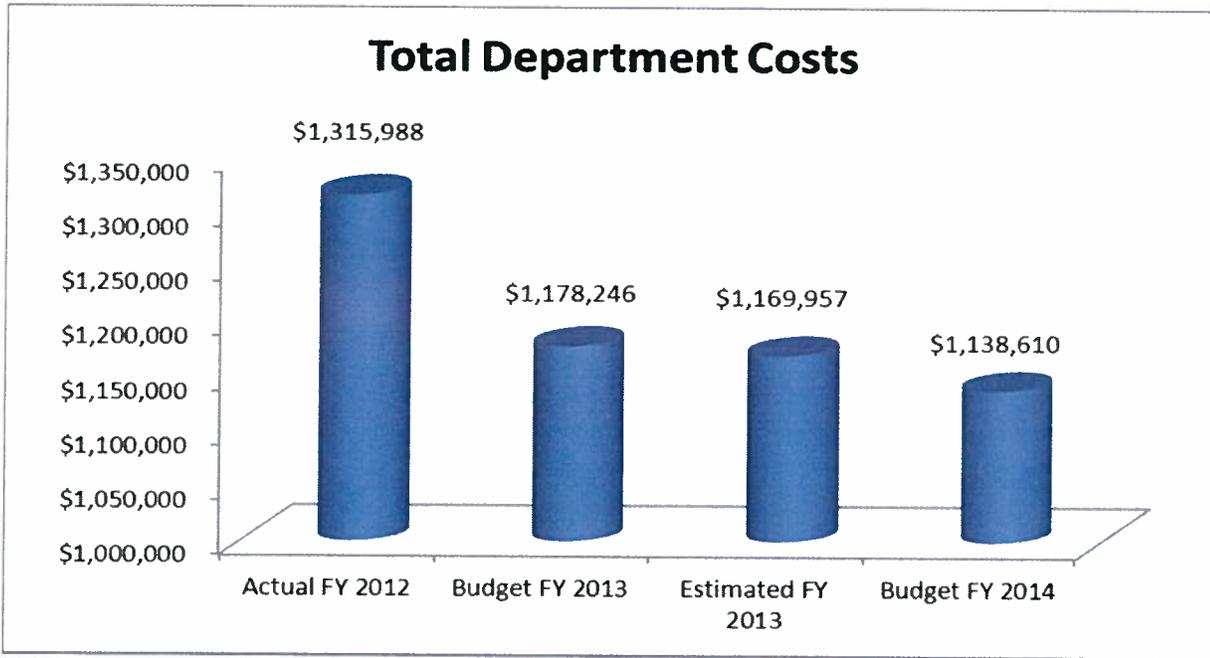
~ Responsible for grounds maintenance of the Township Cemetery

Changes in Budget

~ 0.50% Decrease over 2013 Budget

**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
Streets, Drains, Disposal and Street Lights**

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



Financial Summary	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Proposed
Personnel Services	\$ -	\$ -	\$ -	-
Operating Costs	1,315,988	1,178,246	1,169,957	1,138,610
Total	\$ 1,315,988	\$ 1,178,246	\$ 1,169,957	\$ 1,138,610

Public Works - Streets, Drains, Disposal & Street Lighting

~ Costs that cannot be allocated to a specific department are expensed here:

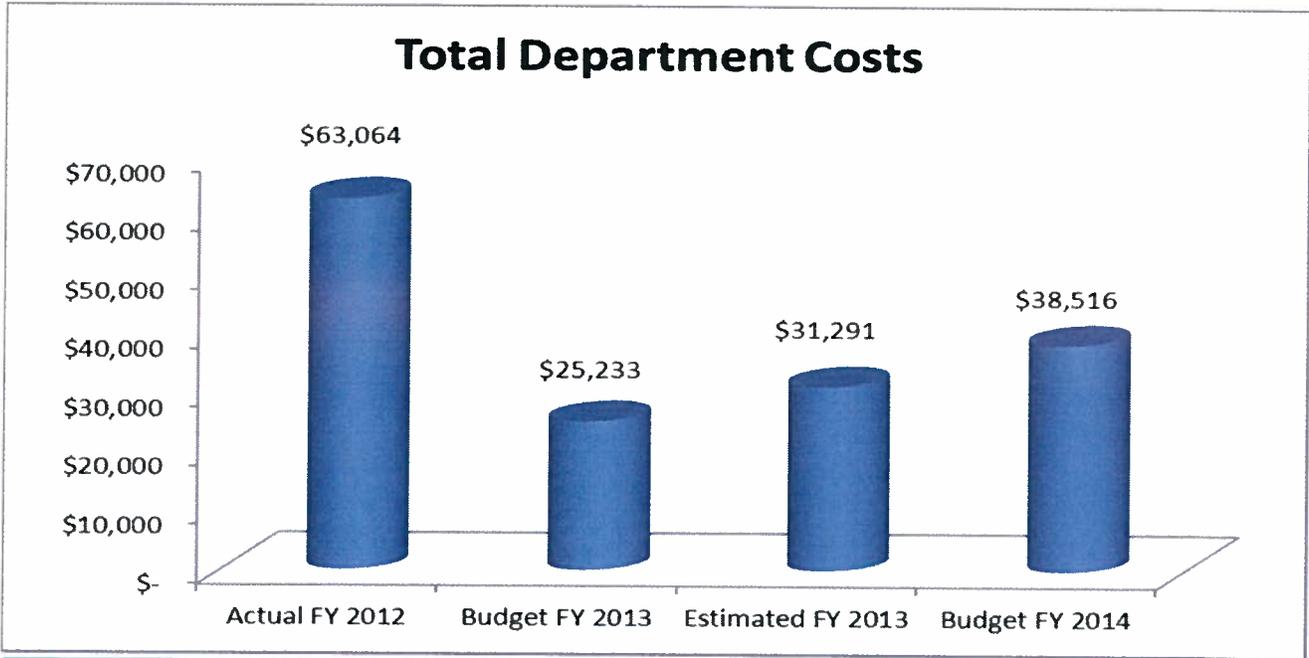
- Street Lighting \$111,255
- Disposal Pickup \$618,000
- Drains/Roads at Large \$55,000
- Highways and Streets \$325,000
- Metro Act \$9,000
- Surface Water - NPDES \$9,763
- Property Management/Mowing \$5,000
- Emergency Siren \$2,924
- Debt Service \$2,668

Changes in Budget

~ 3.36% Decrease over 2013 Budget

**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
Planning Commission**

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



Financial Summary	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Proposed
Personnel Services	\$ 6,562	\$ 9,099	\$ 9,147	\$ 22,233
Operating Costs	56,502	16,134	22,144	16,283
Total	\$ 63,064	\$ 25,233	\$ 31,291	\$ 38,516

Planning Department

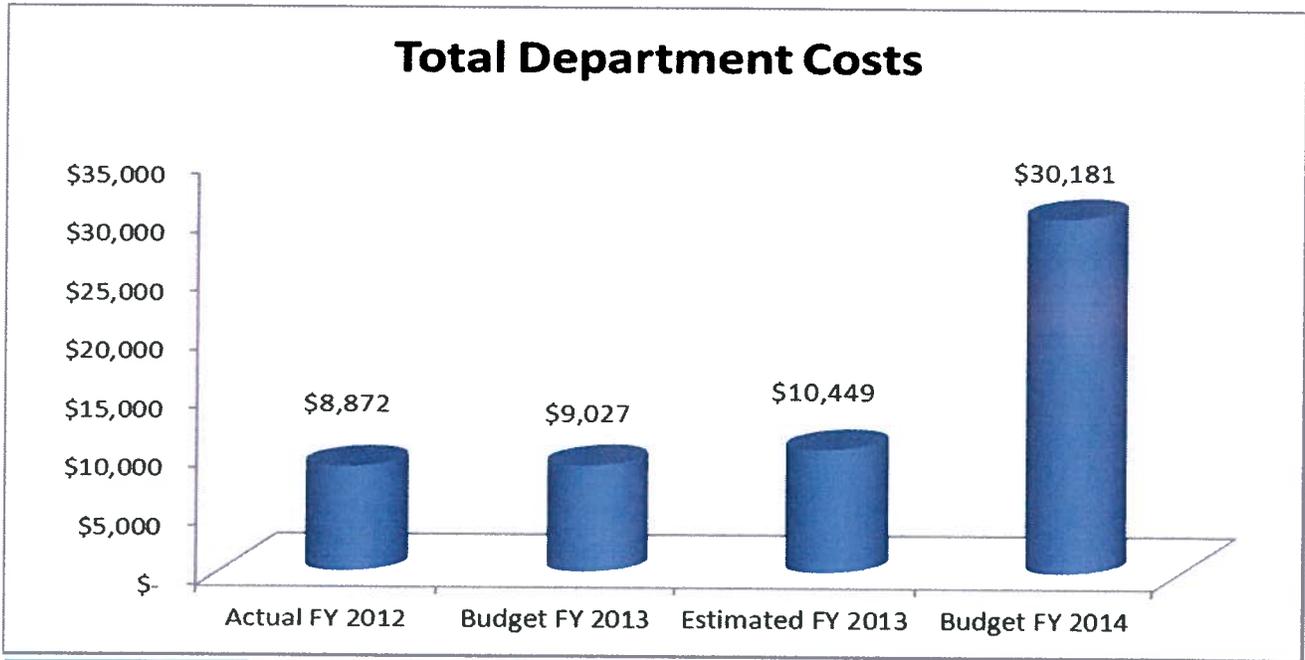
- ~ Comprised of a seven member board who are appointed by the Township Board
- ~ Meet monthly to review and/or approve requests for property improvements

Changes in Budget

- ~ 52.64% Increase over 2013 Budget
- ~ Wages and benefits include 10% allocation for Tara Ford and Marty Johnson's time

**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
Zoning Board of Appeals**

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



Financial Summary	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Proposed
Personnel Services	\$ 4,387	\$ 5,787	\$ 5,918	\$ 25,907
Operating Costs	4,485	3,240	4,531	4,274
Total	\$ 8,872	\$ 9,027	\$ 10,449	\$ 30,181

Zoning Board of Appeals

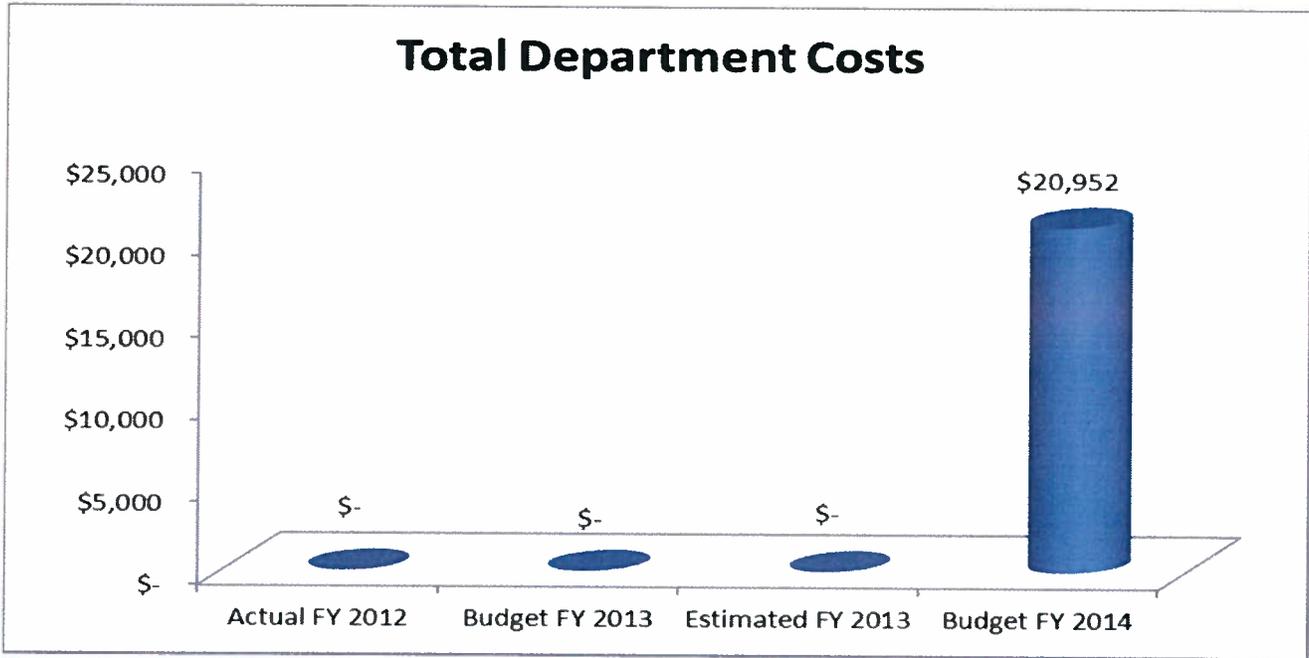
- ~ Comprised of a five member board who are appointed by the Township Board
- ~ Decide on zoning variances and appeals

Changes in Budget

- ~ 234.34% Increase over 2013 Budget
- ~ Wages and benefits include 20% allocation for Tara Ford and 10% allocation for Marty Johnson's time

**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
Ordinance Enforcement**

FUND/FUNCTION: GENERAL/PLANNING AND ZONING
STAFF RESPONSIBLE: SUPERVISOR



Financial Summary	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Proposed
Personnel Services	\$ -	\$ -	\$ -	\$ 20,952
Operating Costs	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 20,952

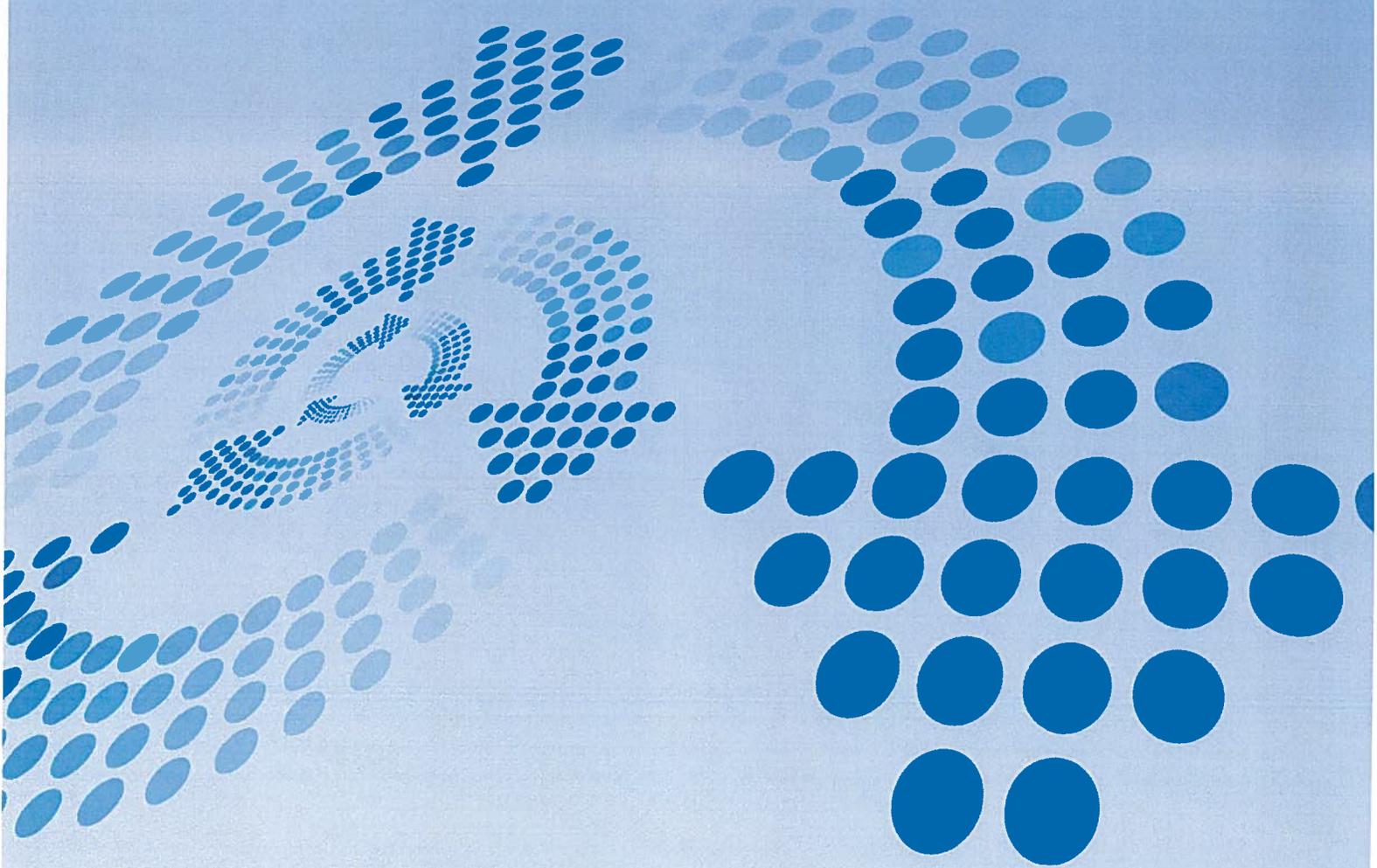
Ordinance Enforcement

~ Department formed in 2014 to capture costs associated with ordinance enforcement

Changes in Budget

~ Wages and benefits include 10% allocation for Tara Ford and Marty Johnson

Capital Improvement Fund



**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET
CAPITAL IMPROVEMENT FUND
FINANCIAL SUMMARY**

Estimated Revenue Sources

Grant Revenue	\$	-
Transfer in From General Fund		<u>226,686</u>
 Total Budgeted Revenue Sources	 \$	 226,686

Estimated Expenditures

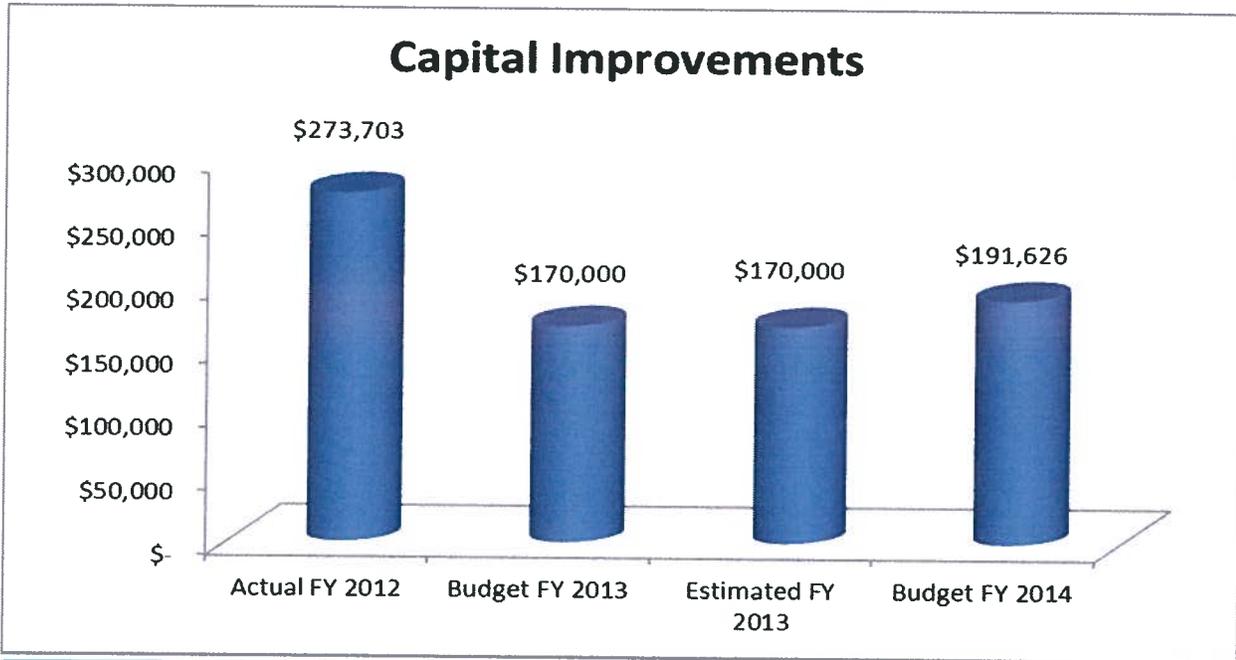
Capital Expense-Building/Grounds	22,900
Capital Expense-Equipment/Furniture	68,300
Capital Expense-Vehicles	71,376
Capital Expense-Technology	<u>29,050</u>
 Total Budgeted Expenditures	 \$ <u>191,626</u>
 Budgeted Net Revenue (Expenditures)	 \$ <u><u>35,060</u></u>

Estimated Fund Balance

Fund Balance at December 31, 2012 (Audited)	\$ 184,256
Estimated Change in Fund Balance at December 31, 2013	<u>7,384</u>
Estimated Fund Balance at December 31, 2013	\$ 191,640
Estimated Change in Fund Balance at December 31, 2014	<u>35,060</u>
Estimated Fund Balance at December 31, 2014	<u><u>\$ 226,700</u></u>

**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET
FUND APPROPRIATIONS
Capital Improvement Fund**

FUND/FUNCTION: CAPITAL IMPROVEMENT/CAPITAL PURCHASES
STAFF RESPONSIBLE: SUPERVISOR



Financial Summary	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Proposed
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	-	-	-	-
Capital Outlay	273,703	170,000	170,000	191,626
Total	\$ 273,703	\$ 170,000	\$ 170,000	\$ 191,626

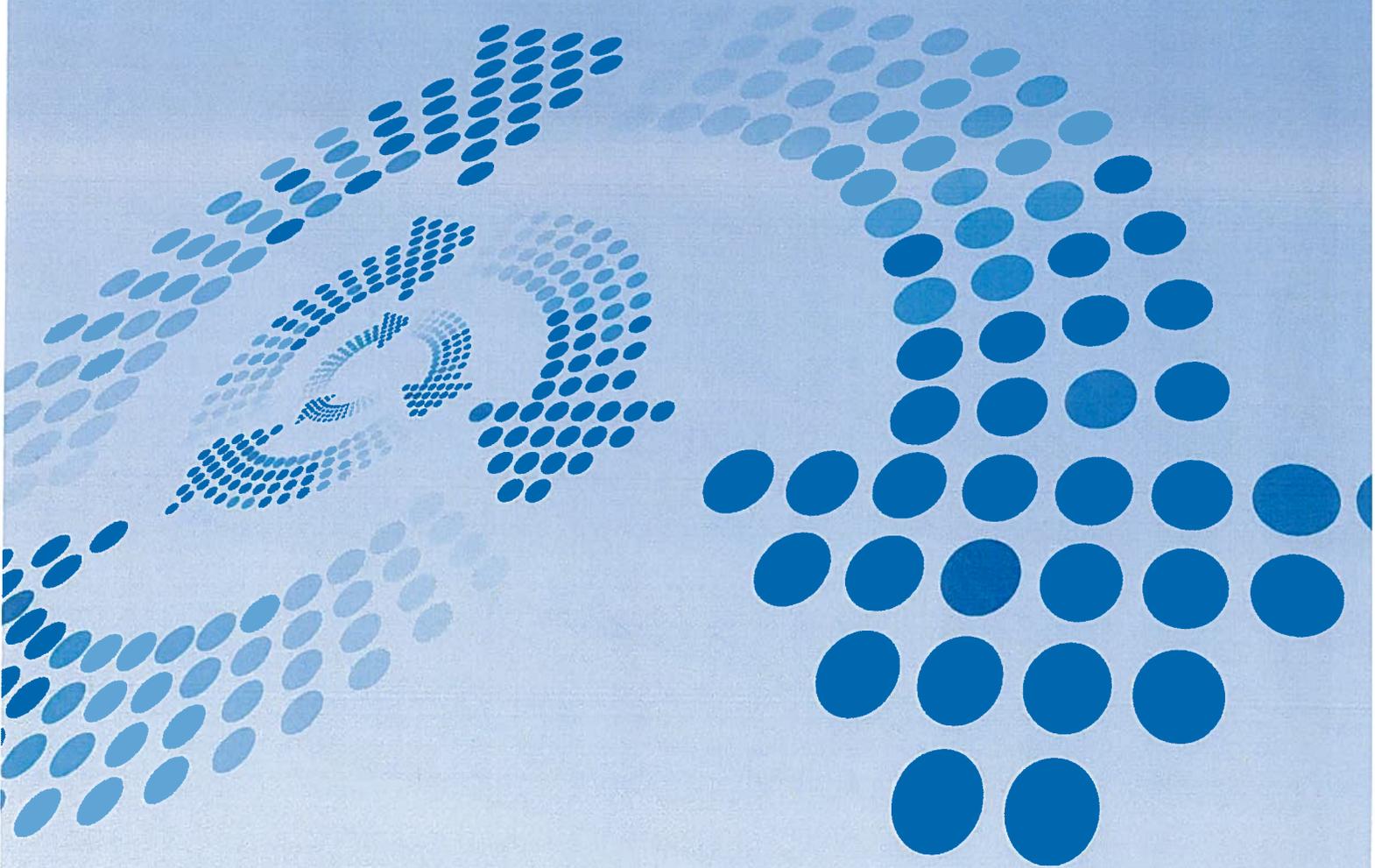
Capital Improvement Fund

- ~ Fund sets aside funds each year to purchase capital, by transfers from the General Fund
- ~ Budget is built on 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 2014 detail of planned capital purchases:
 - Building/Ground Improvements \$22,900
 - Equipment and Furniture \$178,300
 - Vehicles \$71,376
 - Computer Equipment and Software \$29,050

Changes in Budget

- ~ 12.7% Increase over 2013 Budget
- ~ Major expenditures include Patrol cars and patrol car video system

Sewer and Water Fund



**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET
SEWER AND WATER FUND
FINANCIAL SUMMARY**

Estimated Revenue Sources

Charges for Services	\$ 3,574,229	
Interest/Penalty Charges	13,000	
Investment Income	22,783	
Other Financing Sources-Fund Balance	<u>12,459</u>	
Total Budgeted Revenue Sources		\$ 3,622,471

Estimated Expenditures

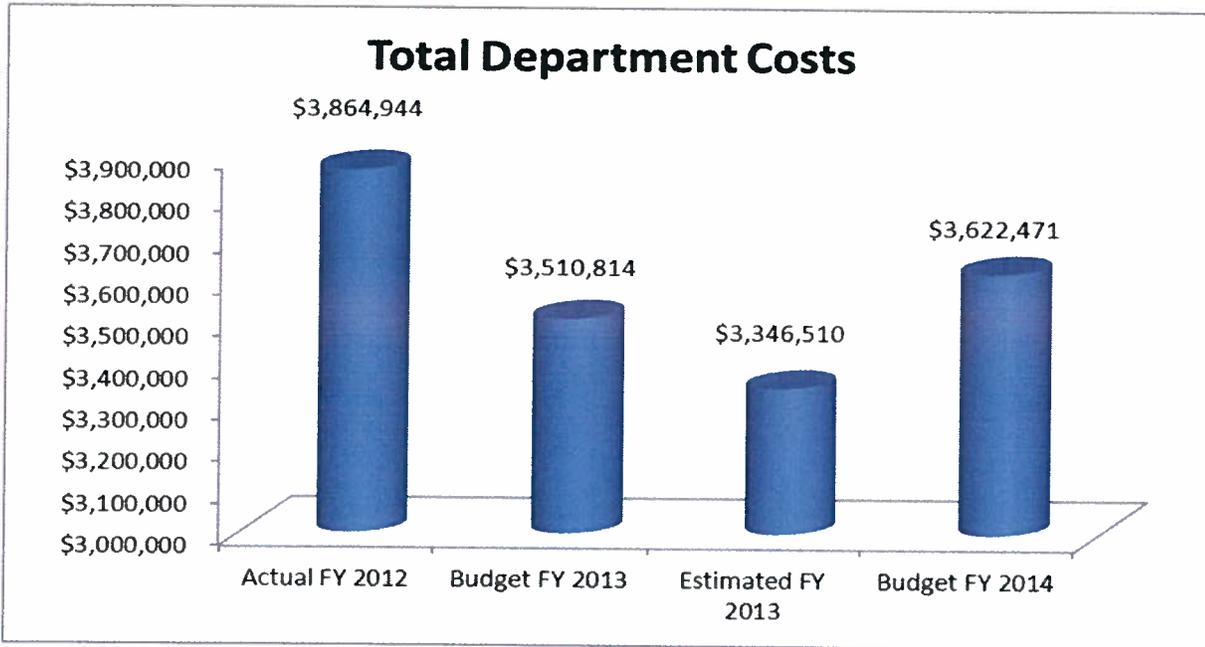
Cost of Water Purchased	1,371,044	
Cost of Sewage Treatment	1,787,873	
Operation & Maintenance Costs	<u>463,554</u>	
Total Budgeted Expenditures		\$ <u>3,622,471</u>
Budgeted Net Revenue (Expenditures)		\$ <u><u>-</u></u>

Estimated Fund Balance

Fund Balance at December 31, 2012 (Audited)	\$ 15,538,001
Estimated Change in Fund Balance at December 31, 2013	<u>211,727</u>
Estimated Fund Balance at December 31, 2013	\$ 15,749,728
Estimated Change in Fund Balance at December 31, 2014	<u>(12,459)</u>
Estimated Fund Balance at December 31, 2014	\$ <u><u>15,737,269</u></u>

**CHARTER TOWNSHIP OF MUNDY
2014 ADOPTED BUDGET
FUND APPROPRIATIONS
Sewer and Water Fund**

FUND/FUNCTION: SEWER AND WATER/PUBLIC WORKS
STAFF RESPONSIBLE: TREASURER



Financial Summary	FY 2012 Actual	FY 2013 Budget	FY 2013 Estimated	FY 2014 Proposed
Personnel Services	\$ 111,514	\$ 118,591	\$ 95,997	\$ 102,120
Operating Costs	<u>3,753,430</u>	<u>3,392,223</u>	<u>3,250,513</u>	<u>3,520,351</u>
Total	<u>\$ 3,864,944</u>	<u>\$ 3,510,814</u>	<u>\$ 3,346,510</u>	<u>\$ 3,622,471</u>

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 a portion of building, treasury and finance staff costs are allocated here from the general fund

Changes in Budget

- ~ 3.18% Increase over 2013 Budget
- ~ Water and Sewer rate increases effective January 1
- ~ Anticipated increase in County rates for Water and Sewage Disposal services