

# **CHARTER TOWNSHIP OF MUNDY**



## **2015 ADOPTED BUDGET**

**CHARTER TOWNSHIP OF MUNDY**  
**2015 ADOPTED BUDGET**

Trustees

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

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**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET**

**Message from the Finance Director**

For the second year in a row, the Township will see an increase in property tax revenue. Although, we are only estimating an increase of approximately .5% for 2015, this is a good sign that property tax values are beginning to stabilize.

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 2015. In addition to state revenue sharing, the legislature has established the City, Village and Township Revenue Sharing Program (CVTRS), which is a simplified version of the Economic Vitality Incentive Program (EVIP). In 2015, the Township is expecting to receive an additional \$39,916 from this program.

Mundy Township has built up a healthy fund balance and now has a fund balance policy to ensure 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 over the past three years because of timely review, reporting and monitoring of budgets.

The 2015 budget is estimating an increase in net assets, which means our budgeted revenues exceed our budgeted expenditures. In an effort to keep expenditures in line with revenues, the Township made reductions 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 2015 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 2015 is \$5,101,138. This is an increase of \$108,327 from the 2014 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. The Township has fallen short in the last couple years of making this additional contribution into the Capital Improvement Fund. If the projected budget surplus is not deflated by unforeseen expenditures, the Township will have the ability to transfer additional funds into the Capital Improvement Fund.

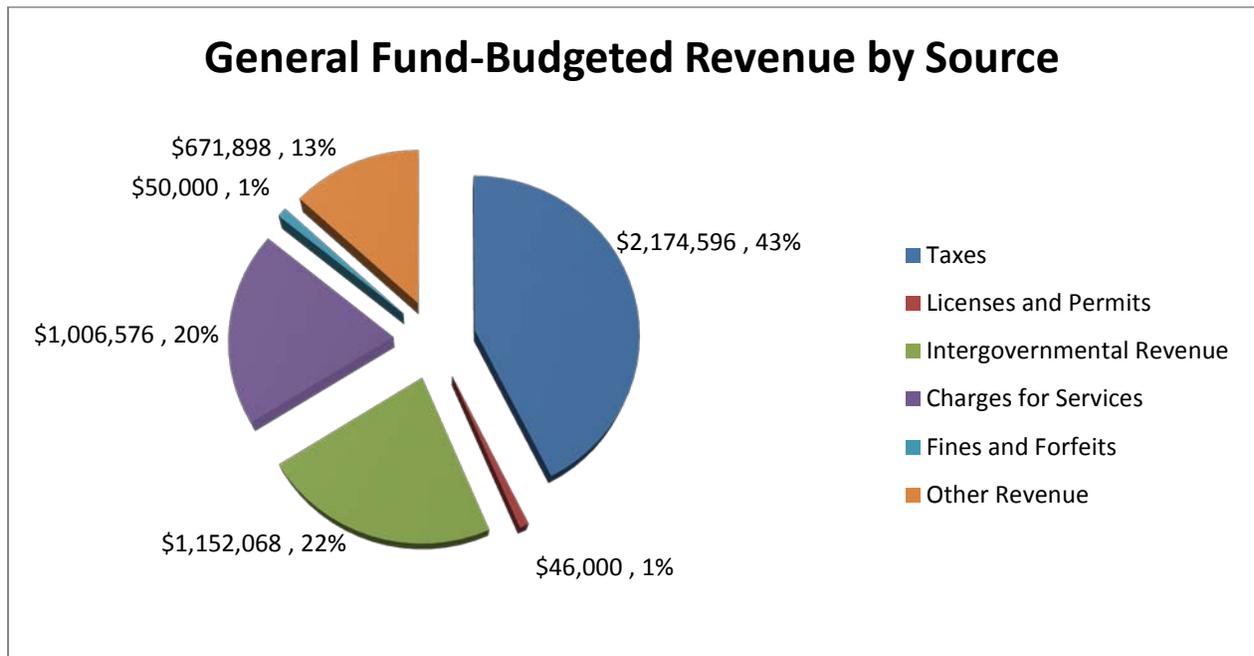
The Sewer and Water Fund is an Enterprise Fund. An Enterprise Fund's financial activity is treated much like a general business and is accounted for using the full accrual basis. Full accrual accounting means revenues and expenses are recognized when earned, not necessarily when the cash is received or spent. The Sewer and Water Fund's 2015 operating budget is \$3,702,640. This is an increase of \$80,169 from the 2014 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.

**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET**

**General Fund Overview**

**Revenue**

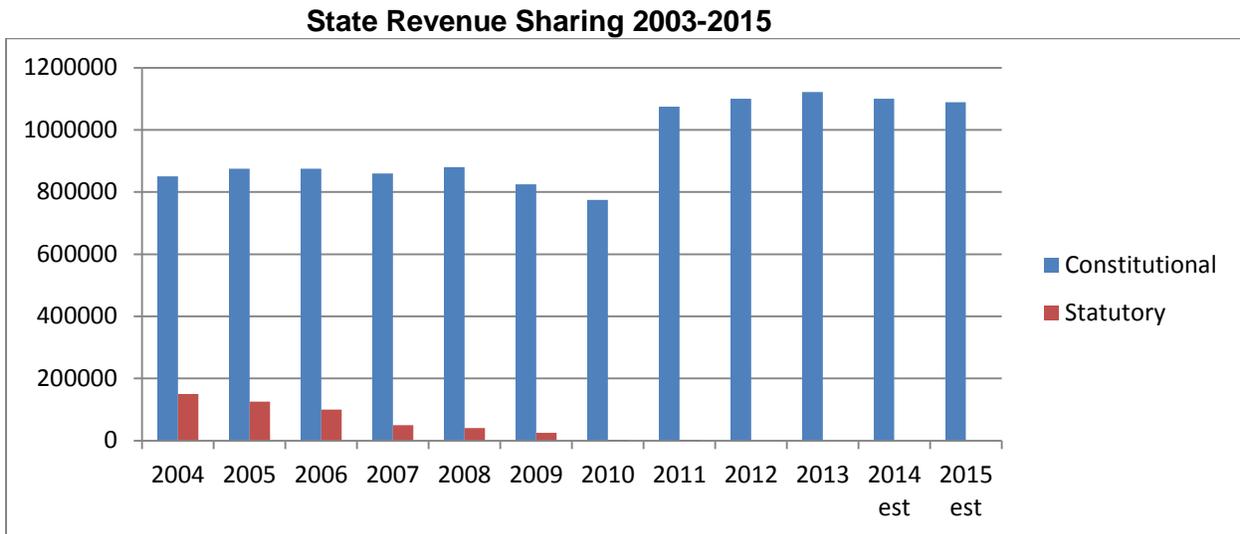
The General Fund's two largest revenue sources are property taxes at 43% and State Revenue Sharing at 22% of total revenue. Although charges for services make up 20% of total General Fund revenue, 73% of the charges for services revenue come from special assessment collections, which are collected to offset the cost of disposal services and street lighting that are charged back to residents. Although 2015 budgeted property taxes increased slightly (.5% from 2014), 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 2015 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 2014 and 2015.

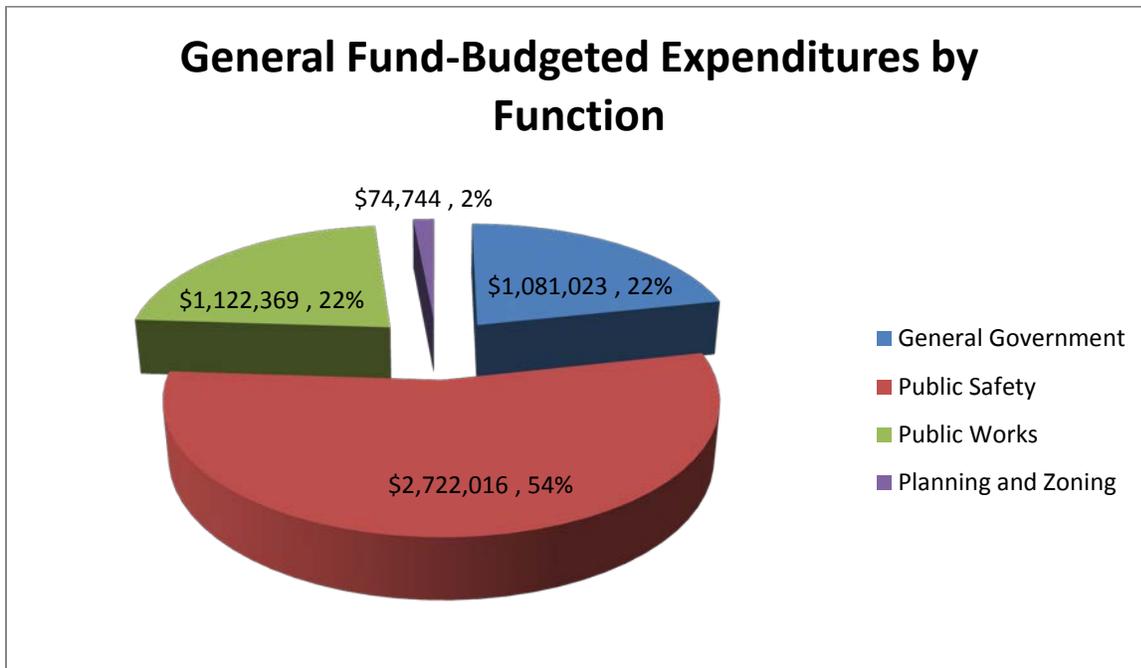


## CHARTER TOWNSHIP OF MUNDY 2015 ADOPTED BUDGET

### Expenditures

The General Fund expenditure budget for 2015 is \$5,000,152, an increase of \$7,341 from the 2014 original adopted budget. This increase includes a transfer to the Capital Improvement Fund of \$124,747. Although this is less than the \$325,000 annual transfer computed with the ten year capital assessment plan, it covers the 2015 capital expenditures.

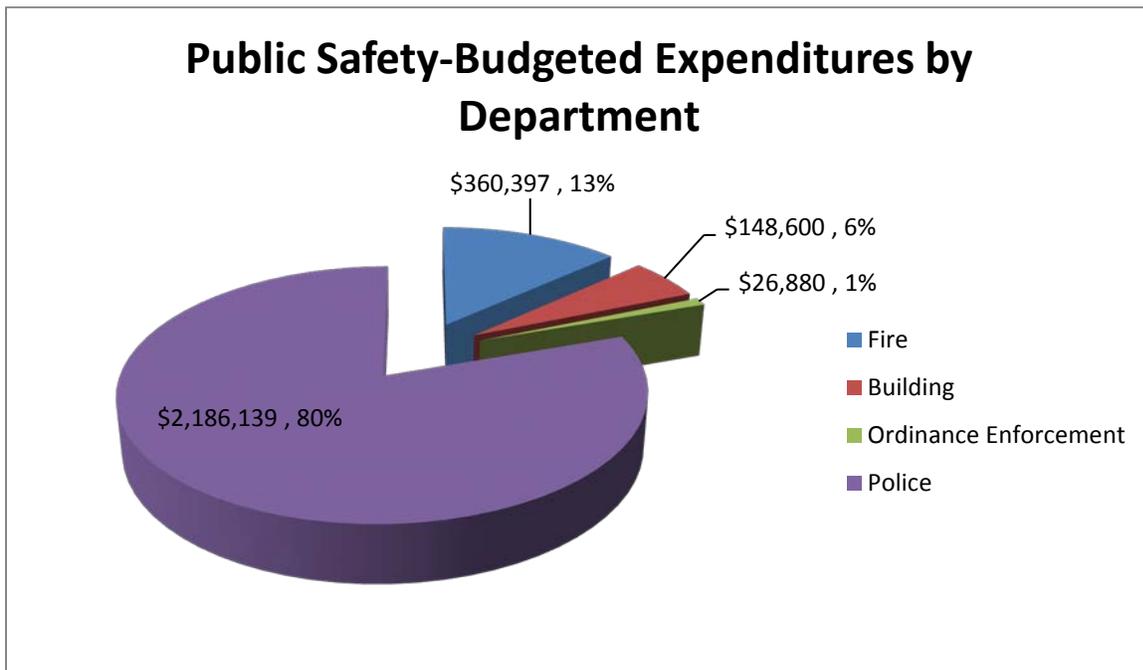
The largest operating cost to the Township is public safety which includes police, firefighting, and building inspection and ordinance enforcement; accounting for 54% of the Township's overall budget. General government expenditures are 22% of the overall budget and include a \$124,747 transfer to the 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 22% 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  
2015 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 54% of the total 2015 General Fund expenditure budget. The overall 2015 public safety budget increased \$123,700 from the original adopted 2014 budget. The majority of these increases is coming from the Building and Police Departments and is the result of shared services agreements that the Township has with the City of Swartz Creek. The following graph shows the breakdown of the public safety function by department.



**CHARTER TOWNSHIP OF MUNDY  
2015 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
2015-Shared Services Agreements	\$77,500
2015-City, Village and Township Revenue Sharing	\$39,916

**2008-2015**

<u>Cost Reductions</u>	<u>Estimated Savings Per Year</u>
Switched from Verizon to Comcast for telephone service	\$7,900
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
Replaced outsourced cleaning company with part-time employee	\$3,000

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

**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET  
GENERAL FUND  
FINANCIAL SUMMARY**

**Estimated Revenue Sources**

Taxes	\$ 2,174,596	
Licenses and Permits	46,000	
Intergovernmental Revenue	1,152,068	
Charges for Services	1,006,576	
Fines and Forfeits	50,000	
Interest Income	7,800	
Other Revenue	<u>664,098</u>	
 Total Budgeted Revenue Sources		 <b>\$ 5,101,138</b>

**Estimated Expenditures**

Trustees	41,215	
Township Attorney	69,010	
Labor Relations	15,000	
Supervisor	137,858	
Finance	137,997	
Clerk	134,312	
Treasurer	169,105	
Assessor	193,789	
Elections	18,640	
Other General Expenses	164,097	
Building	148,600	
Police	2,186,139	
Fire	360,397	
Cemetery	5,701	
Other Public Works Expense	1,116,668	
Planning Board	38,757	
Zoning Board of Appeals	35,987	
Ordinance Enforcement	<u>26,880</u>	
 Total Budgeted Expenditures		 <b>\$ <u>5,000,152</u></b>
 Budgeted Net Revenue (Expenditures)		 <b>\$ <u><u>100,986</u></u></b>

**Estimated Fund Balance**

Fund Balance at December 31, 2013 (Audited)	\$ 4,662,881
Estimated Change in Fund Balance at December 31, 2014	<u>-</u>
Estimated Fund Balance at December 31, 2014	\$ 4,662,881
Estimated Change in Fund Balance at December 31, 2015	<u>100,986</u>
Estimated Fund Balance at December 31, 2015	<b>\$ <u><u>4,763,867</u></u></b>

**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET  
GENERAL FUND REVENUE**

<b>REVENUE BY SOURCE</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>
<u>Taxes</u>			
Current Property Taxes	\$ 1,964,256	\$ 1,996,441	\$ 2,006,843
Tax Administration Fees	164,157	166,287	166,475
CP-Limited Torrey Hills	1,278	1,260	1,278
<u>Licenses &amp; Permits</u>			
Dog Licenses	609	-	-
Zoning Permits	740	1,000	1,500
Solicitor Permits	-	-	-
Liquor License Fees	-	150	500
Sign Permits	10,400	11,101	12,000
Application Fees	2,125	-	-
Building Permits & House Inspections	39,318	29,032	32,000
<u>Intergovernmental Revenue</u>			
Community Development	1,968	2,000	2,000
State Liquor Tax	10,236	10,181	10,434
Revenue Sharing-State	1,121,190	1,099,718	1,099,718
Revenue Sharing-CVTRS	-	-	39,916
<u>Charges for Services</u>			
School Tax Collection	55,504	55,504	55,465
Disposal Pick Up	615,848	615,567	631,924
Mowing/Property Assessment	7,804	7,000	6,205
Street Lights & Traffic Lights	94,228	98,785	95,296
Planning	8,935	9,000	9,000
Zoning Application Fees	-	2,000	-
State Inspection Program	63,505	38,160	46,000
Reports-Police	8,260	4,600	-
Reports-Fire	40	-	-
Liason-CA	39,289	56,345	30,952
Laison-GASC	74,291	64,818	52,734
Other Contracted Services	7,602	-	-
City of SC Joint Services-Bldg	-	-	40,000
City of SC Joint Services-Police	-	-	37,500
F.A.N.G.	-	22,000	-
Restitution	1,000	-	-
PA 302 Training (LEORTC)	3,175	3,000	1,500
<u>Fines &amp; Forfeits</u>			
Ordinance Fines	50,618	50,000	50,000
<u>Interest Income</u>			
	26,857	13,500	7,800
<u>Other Revenue</u>			
Impact Fee	282,191	273,307	297,873
Comcast Franchise Fee	243,775	236,000	242,752
Metro Act Revenue	9,618	9,000	9,000
LIN-HILL SAD	38,987	34,062	35,319
Pilgrim Dr. SAD	18,226	18,226	22,054
Grand Blanc Landfill Rent	1,800	1,800	1,800
GAIN Rent Revenue	4,448	4,275	4,661
Township Hall Rental Fees	300	-	-
GAIN Reimbursement	47,738	48,692	50,639
Grant Reimbursement-Local Units	21,632	-	-
Miscellaneous Revenue	29,166	-	-
Miscellaneous Revenue-Bldg	30	-	-
Miscellaneous Revenue-Police	6,420	-	-
Miscellaneous Revenue-Fire	2,822	-	-
Donations	55	-	-
<b>Total Revenue and Other Sources</b>	<b>5,080,441</b>	<b>4,982,811</b>	<b>5,101,138</b>

**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET  
GENERAL INFORMATION - APPROPRIATIONS**

KEY ASSUMPTIONS FOR ALL DEPARTMENTS/ALL FUNDS

- Wages (except steps) include a 2% 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 12% for Police Department
- Workers Compensation insurance increase of 5%
- AFSCME Retirement contribution of 7.4%
- Police Retirement contribution of 8.66%
- Utility and Telephone expense increase of 3%
- General liability insurance increase of 5%

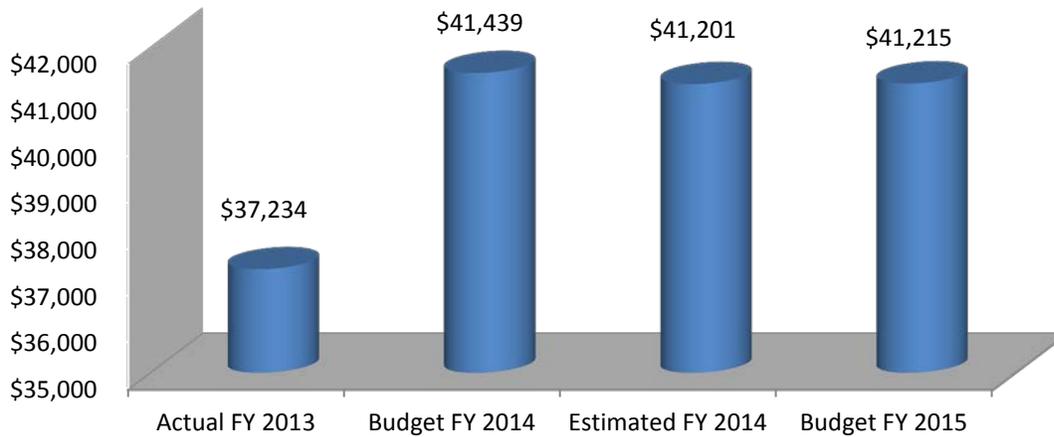
SUMMARY OF FTE'S (Full-Time Equivalent) – GENERAL FUND

<u>Department</u>	<u>2015 Full-Time</u>	<u>2015 Part-Time</u>	<u>2015 FTE's</u>	<u>2014 FTE's</u>
Trustees	0	4	0.09	0.09
Supervisor	1	2	2.97	1.9
Finance	0	2	0.92	1
Clerk	1	2	1.56	1.5
Treasury	0	4	2.65	2.5
Assessing	2	4	2.1	2
Election	0	1	0.35	0.35
Building	0	4	1.62	2
Police	19	7	21.38	23
Fire	0	30	4.8	5.5
Planning	0	8	0.24	0.24
Zoning	0	6	0.38	0.38
Ordinance	0	2	0.3	0.3
<b>Total</b>	<b>27</b>	<b>74</b>	<b>40.49</b>	<b>40.76</b>

**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
Trustees**

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

**Total Department Costs**



Financial Summary	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Personnel Services	\$ 36,093	\$ 37,807	\$ 37,781	\$ 37,810
Operating Costs	1,141	3,632	3,420	3,405
<b>Total</b>	<b>\$ 37,234</b>	<b>\$ 41,439</b>	<b>\$ 41,201</b>	<b>\$ 41,215</b>

**Board Trustees**

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

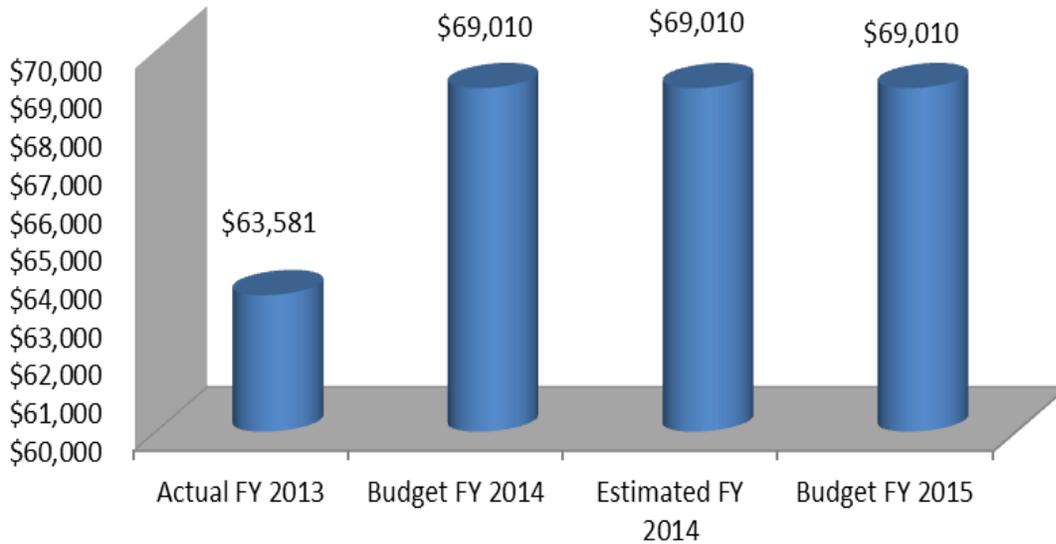
**Changes in Budget**

- ~ 0.5% Decrease from 2014 Budget

**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
Township Attorney**

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

### Total Department Costs



Financial Summary	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	<u>63,581</u>	<u>69,010</u>	<u>69,010</u>	<u>69,010</u>
Total	<u>\$ 63,581</u>	<u>\$ 69,010</u>	<u>\$ 69,010</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)

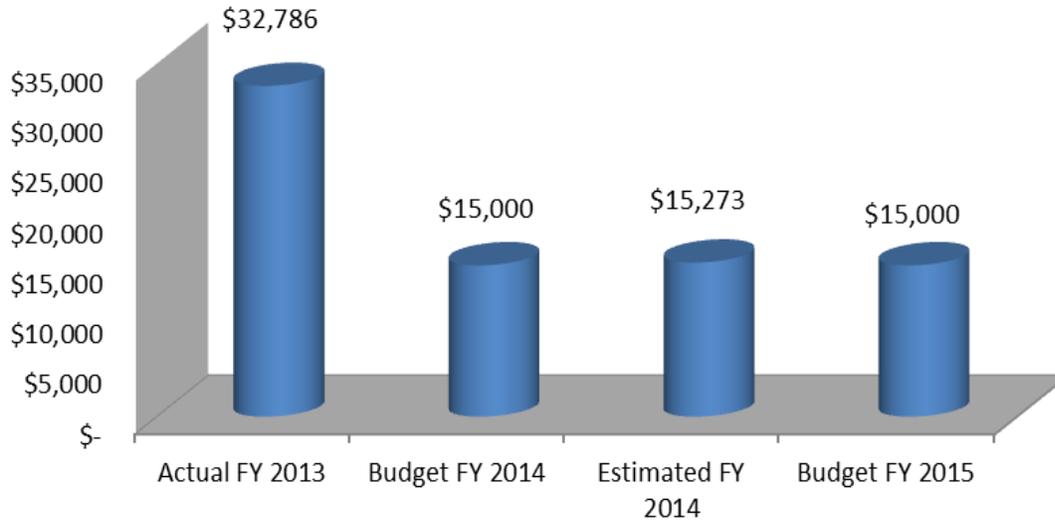
**Changes in Budget**

- ~ No change to budget amount

**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
Labor Relations**

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

**Total Department Costs**



Financial Summary	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	<u>32,786</u>	<u>15,000</u>	<u>15,273</u>	<u>15,000</u>
Total	<u>\$ 32,786</u>	<u>\$ 15,000</u>	<u>\$ 15,273</u>	<u>\$ 15,000</u>

**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

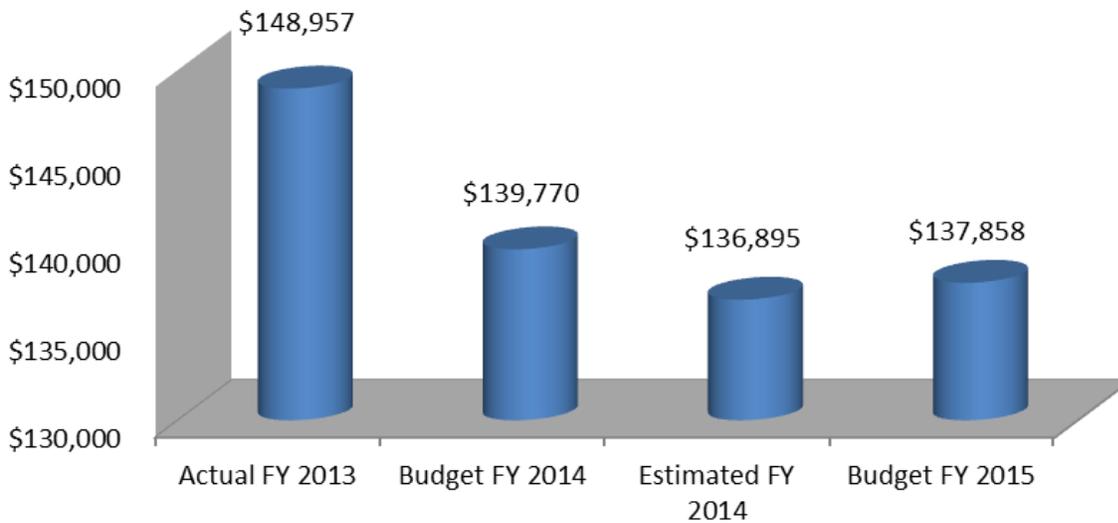
**Changes in Budget**

- ~ No change in budget
- ~ Police, Fire and AFSCME contracts were negotiated during 2013

**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
Supervisor**

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

**Total Department Costs**



Financial Summary	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Personnel Services	\$ 123,765	\$ 112,869	\$ 110,051	\$ 114,340
Operating Costs	25,192	26,901	26,844	23,518
<b>Total</b>	<b>\$ 148,957</b>	<b>\$ 139,770</b>	<b>\$ 136,895</b>	<b>\$ 137,858</b>

**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:
  - managing road projects
  - budget oversight

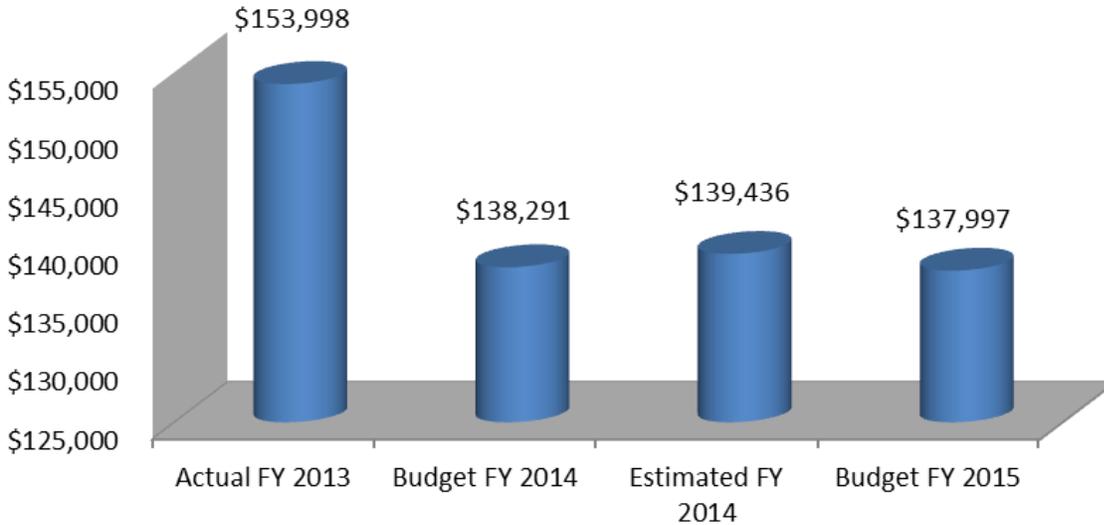
**Changes in Budget**

- ~ 1.37% Decrease from 2014 budget

**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
Finance**

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

**Total Department Costs**



Financial Summary	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Personnel Services	\$ 68,440	\$ 53,737	\$ 59,258	\$ 55,514
Operating Costs	<u>85,558</u>	<u>84,554</u>	<u>80,178</u>	<u>82,483</u>
Total	<u>\$ 153,998</u>	<u>\$ 138,291</u>	<u>\$ 139,436</u>	<u>\$ 137,997</u>

**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

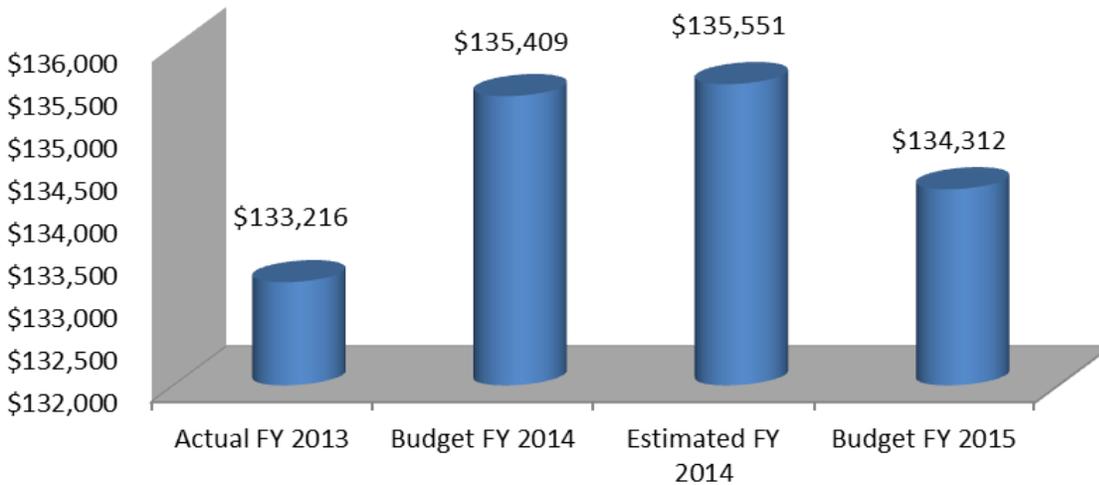
**Changes in Budget**

- ~ 0.21% Decrease from 2014 budget
- ~ Cost center includes one employee still receiving yearly step increases

**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
Clerk**

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

**Total Department Costs**



Financial Summary	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Personnel Services	\$ 102,933	\$ 94,360	\$ 94,609	\$ 95,921
Operating Costs	30,283	41,049	40,942	38,391
<b>Total</b>	<b>\$ 133,216</b>	<b>\$ 135,409</b>	<b>\$ 135,551</b>	<b>\$ 134,312</b>

**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
- ~ FOIA Administration
- ~ Coordinates and regulates elections

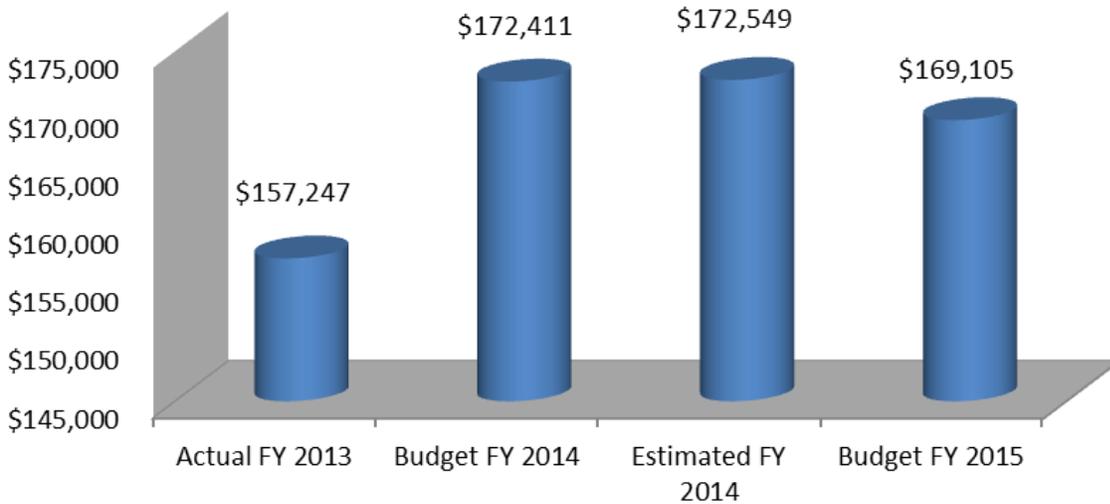
**Changes in Budget**

- ~ 0.81% Decrease from 2014 budget

**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
Treasurer**

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

**Total Department Costs**



Financial Summary	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Personnel Services	\$ 122,489	\$ 132,038	\$ 133,176	\$ 131,522
Operating Costs	<u>34,758</u>	<u>40,373</u>	<u>39,373</u>	<u>37,583</u>
Total	<u>\$ 157,247</u>	<u>\$ 172,411</u>	<u>\$ 172,549</u>	<u>\$ 169,105</u>

**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

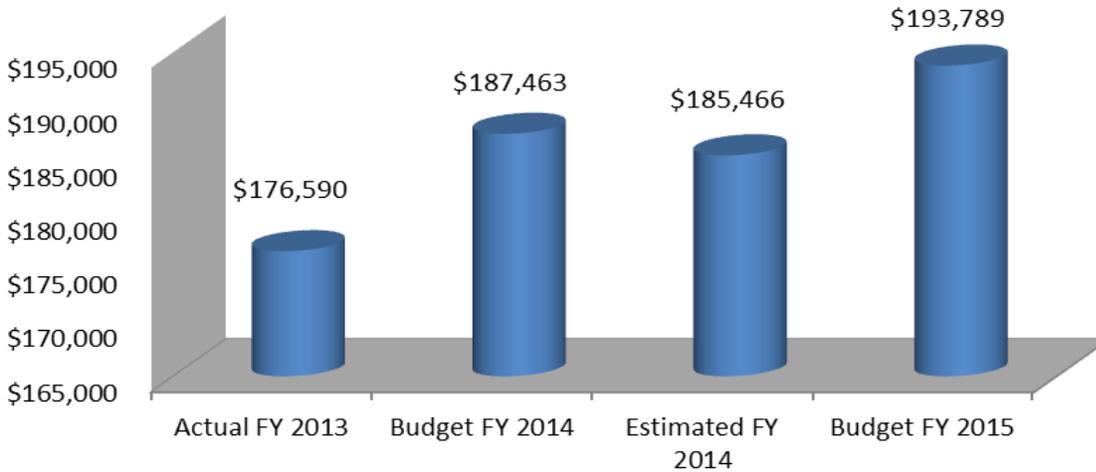
**Changes in Budget**

- ~ 1.92% Decrease from 2014 budget

**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
Assessing**

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

**Total Department Costs**



Financial Summary	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Personnel Services	\$ 96,090	\$ 99,937	\$ 100,411	\$ 121,965
Operating Costs	<u>80,500</u>	<u>87,526</u>	<u>85,055</u>	<u>71,824</u>
Total	<u>\$ 176,590</u>	<u>\$ 187,463</u>	<u>\$ 185,466</u>	<u>\$ 193,789</u>

**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

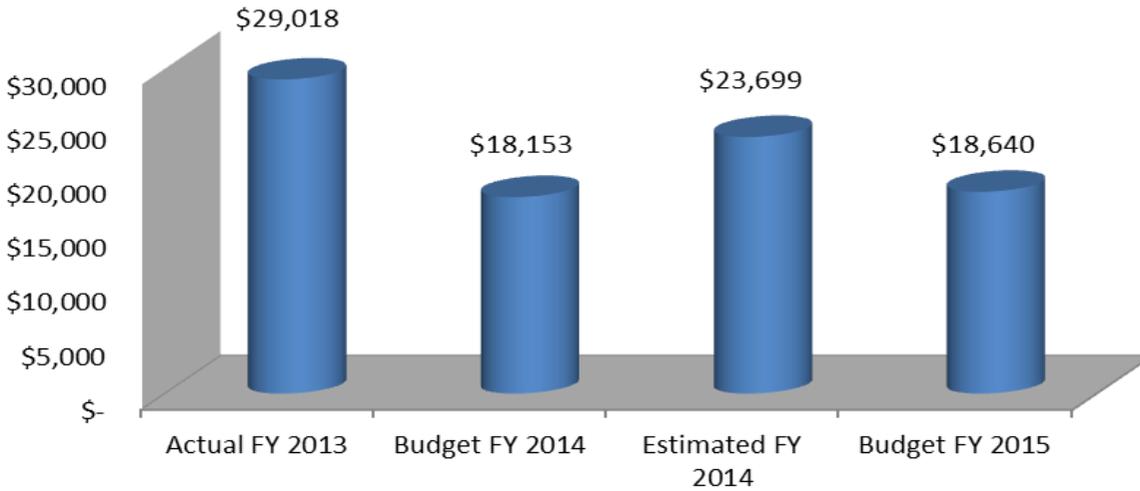
**Changes in Budget**

- ~ 3.37% Increase from 2014 budget

**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
Elections**

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

**Total Department Costs**



Financial Summary	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Personnel Services	\$ 21,040	\$ 11,401	\$ 16,339	\$ 11,419
Operating Costs	<u>7,978</u>	<u>6,752</u>	<u>7,360</u>	<u>7,221</u>
Total	<u>\$ 29,018</u>	<u>\$ 18,153</u>	<u>\$ 23,699</u>	<u>\$ 18,640</u>

**Election Department**

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

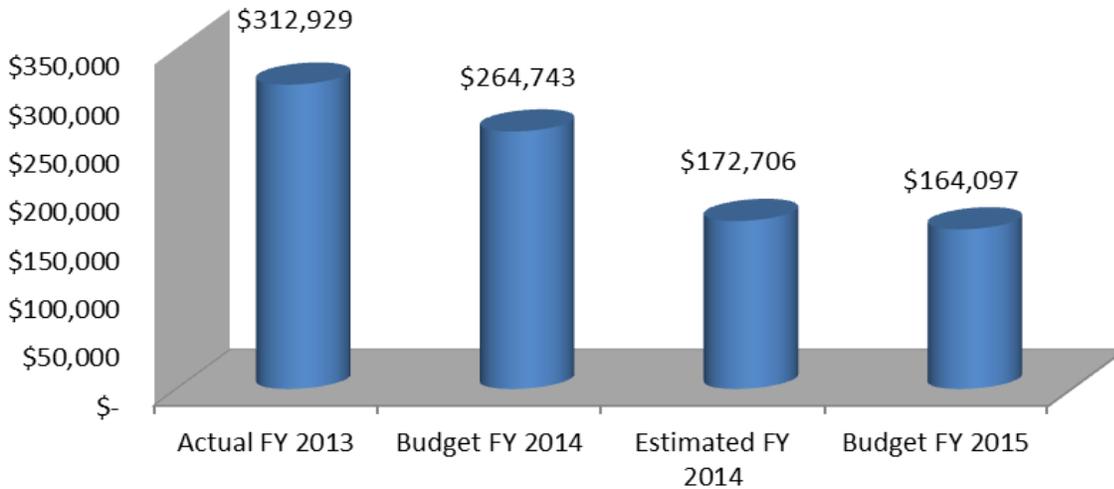
**Changes in Budget**

- ~ 2.68% Increase from 2014 budget
- ~ 2015 Budget includes costs for two elections

**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
Other Expenses**

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

**Total Department Costs**



Financial Summary	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Interfund Transfers	\$ 283,000	\$ 226,686	\$ 129,251	\$ 124,747
Operating Costs	29,929	38,057	43,455	39,350
<b>Total</b>	<b>\$ 312,929</b>	<b>\$ 264,743</b>	<b>\$ 172,706</b>	<b>\$ 164,097</b>

**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 \$4,661
- Miscellaneous \$10,000
- Contingencies \$1,000
- Codification Expense \$5,000
- Property Taxes \$14,907
- Transfer to Capital Improvement Fund \$124,747

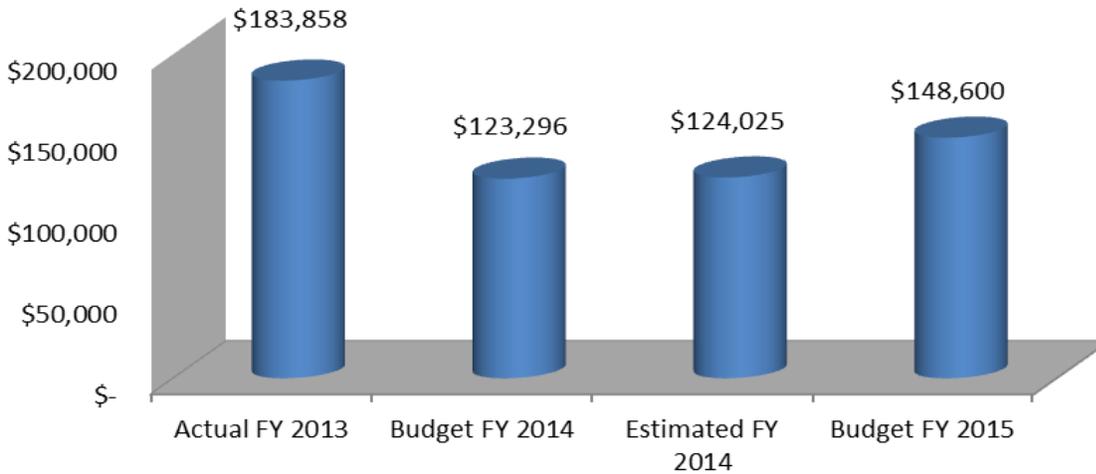
**Changes in Budget**

- ~ 38.02% Decrease from 2014 budget
- ~ Transfer to Capital Improvement Fund includes capital improvements for general Township operations, Police Dept and Fire Dept

**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
Building**

FUND/FUNCTION: GENERAL/BUILDING  
STAFF RESPONSIBLE: SUPERVISOR

**Total Department Costs**



Financial Summary	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Personnel Services	\$ 135,706	\$ 71,152	\$ 71,005	\$ 89,501
Operating Costs	<u>48,152</u>	<u>52,144</u>	<u>53,020</u>	<u>59,099</u>
Total	<u>\$ 183,858</u>	<u>\$ 123,296</u>	<u>\$ 124,025</u>	<u>\$ 148,600</u>

**Building Department**

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

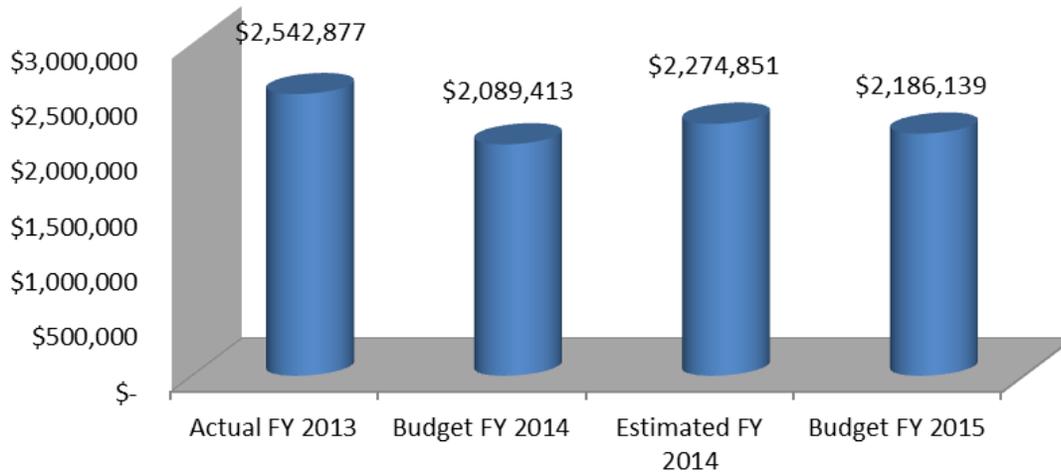
**Changes in Budget**

- ~ 20.52% Increase over 2014 Budget
- ~ Allocated 60% of Tara Ford and 45% of Marty Johnson

**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
Police**

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

**Total Department Costs**



Financial Summary	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Personnel Services	\$ 2,309,424	\$ 1,841,699	\$ 2,023,353	\$ 1,940,023
Operating Costs	233,453	247,714	251,498	246,116
<b>Total</b>	<b>\$ 2,542,877</b>	<b>\$ 2,089,413</b>	<b>\$ 2,274,851</b>	<b>\$ 2,186,139</b>

**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

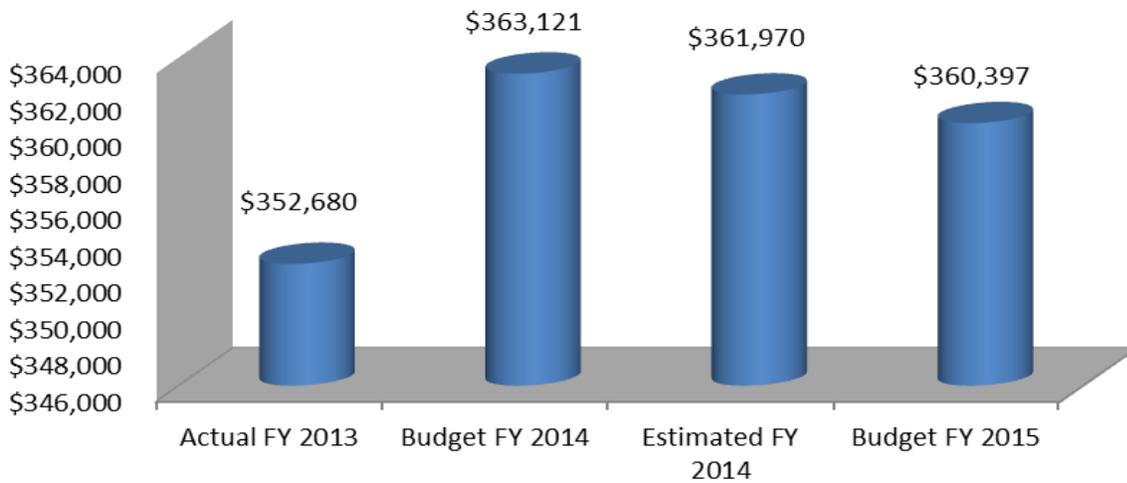
**Changes in Budget**

- ~ 4.63% Increase over 2014 Budget

**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
Fire**

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

**Total Department Costs**



Financial Summary	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Personnel Services	\$ 208,870	\$ 207,747	\$ 201,386	\$ 203,423
Operating Costs	<u>143,810</u>	<u>155,374</u>	<u>160,584</u>	<u>156,974</u>
Total	<u>\$ 352,680</u>	<u>\$ 363,121</u>	<u>\$ 361,970</u>	<u>\$ 360,397</u>

**Fire Department**

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

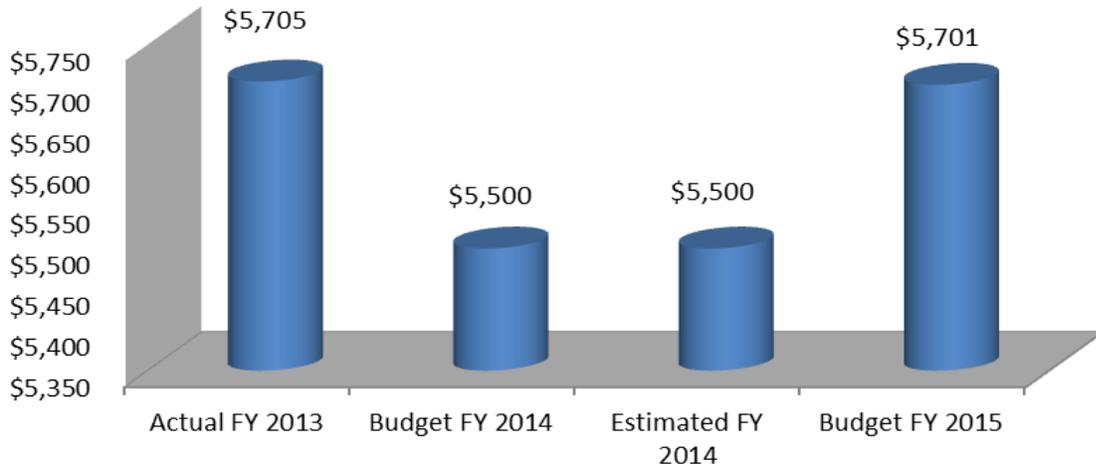
**Changes in Budget**

~ 0.75% Decrease over 2014 Budget

**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
Cemetery**

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

**Total Department Costs**



Financial Summary	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	\$ 5,705	\$ 5,500	\$ 5,500	\$ 5,701
<b>Total</b>	<b>\$ 5,705</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 5,701</b>

**Cemetery Department**

~ Responsible for grounds maintenance of the Township Cemetery

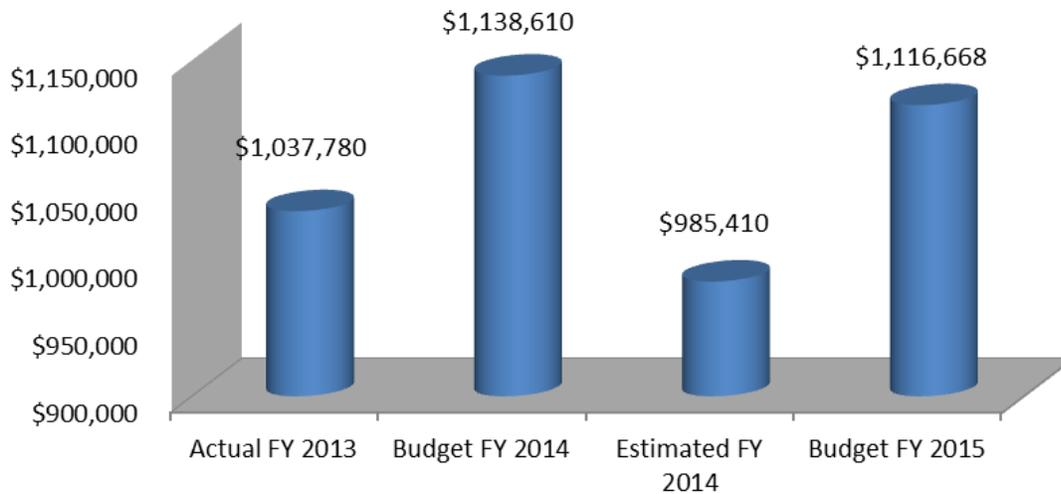
**Changes in Budget**

~ 3.65% Increase over 2014 Budget

**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
Streets, Drains, Disposal and Street Lights**

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

**Total Department Costs**



Financial Summary	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	1,037,780	1,138,610	985,410	1,116,668
<b>Total</b>	<b>\$ 1,037,780</b>	<b>\$ 1,138,610</b>	<b>\$ 985,410</b>	<b>\$ 1,116,668</b>

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

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

- Street Lighting \$110,261
- Disposal Pickup \$636,540
- Drains/Roads at Large \$56,140
- Highways and Streets \$287,100
- Metro Act \$9,000
- Surface Water - NPDES \$9,763
- Property Management/Mowing \$2,300
- Emergency Siren \$3,000
- Debt Service \$2,564

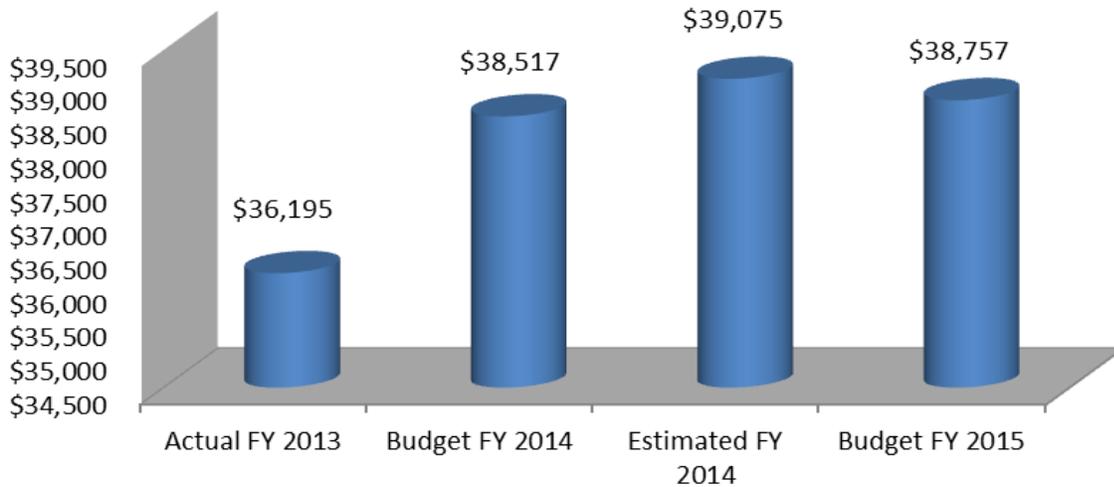
**Changes in Budget**

~ 1.93% Decrease over 2014 Budget

**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
Planning Commission**

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

### Total Department Costs



Financial Summary	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Personnel Services	\$ 7,161	\$ 22,233	\$ 22,294	\$ 22,473
Operating Costs	<u>29,034</u>	<u>16,284</u>	<u>16,781</u>	<u>16,284</u>
Total	<u>\$ 36,195</u>	<u>\$ 38,517</u>	<u>\$ 39,075</u>	<u>\$ 38,757</u>

**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

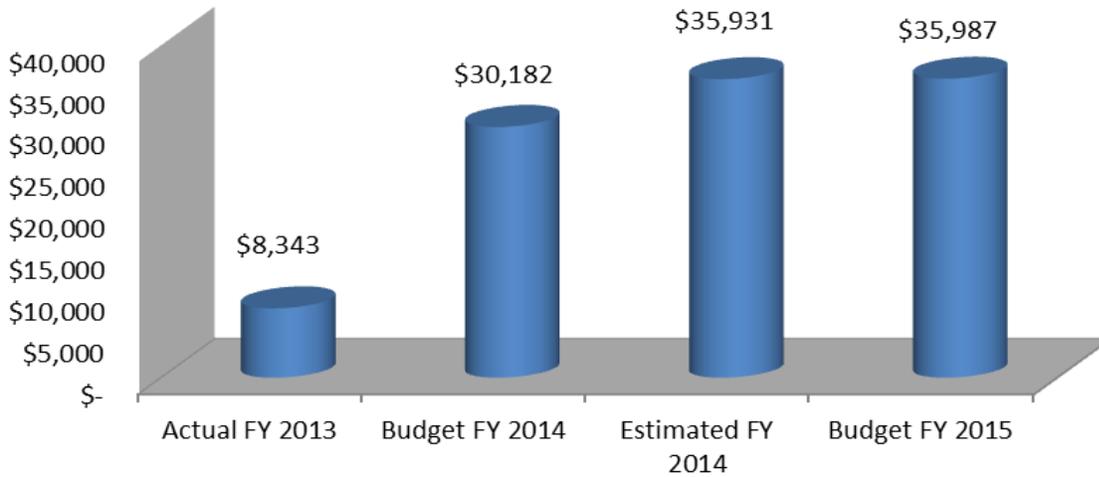
**Changes in Budget**

- ~ 0.62% Increase over 2014 Budget
- ~ Wages and benefits include 10% allocation for Tara Ford and Marty Johnson's time

**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
Zoning Board of Appeals**

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

**Total Department Costs**



Financial Summary	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Personnel Services	\$ 4,476	\$ 25,908	\$ 31,657	\$ 31,712
Operating Costs	<u>3,867</u>	<u>4,274</u>	<u>4,274</u>	<u>4,275</u>
Total	<u>\$ 8,343</u>	<u>\$ 30,182</u>	<u>\$ 35,931</u>	<u>\$ 35,987</u>

**Zoning Board of Appeals**

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

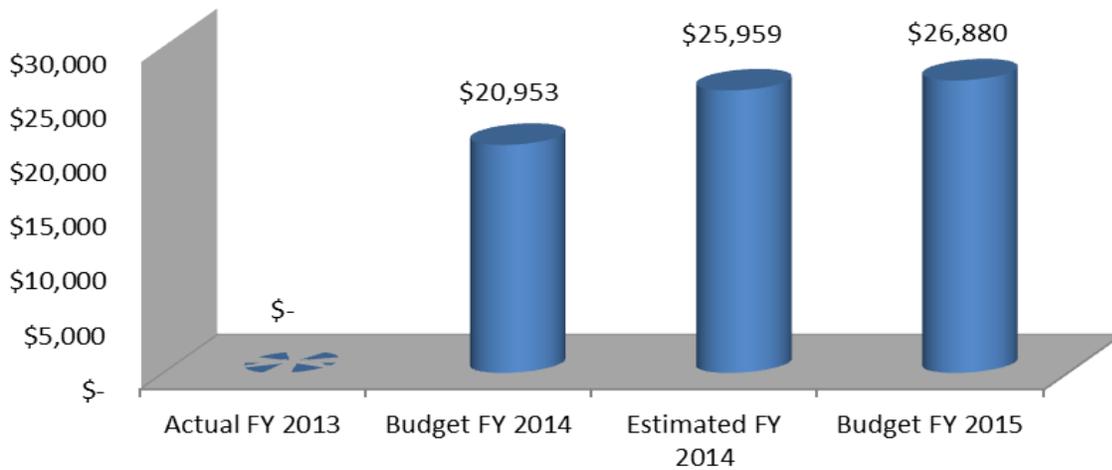
**Changes in Budget**

- ~19.23% Increase over 2014 Budget
- ~ Wages and benefits include 15% allocation for Tara Ford and 20% allocation for Marty Johnson's time

**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
Ordinance Enforcement**

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

**Total Department Costs**



Financial Summary	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Personnel Services	\$ -	\$ 20,953	\$ 25,959	\$ 26,880
Operating Costs	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 20,953</b>	<b>\$ 25,959</b>	<b>\$ 26,880</b>

**Ordinance Enforcement**

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

**Changes in Budget**

- ~ 30.31% Increase over 2014 Budget
- ~ Wages and benefits include 15% allocation for Tara Ford and 20% allocation for Marty Johnson

# CAPITAL IMPROVEMENT FUND



**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET  
CAPITAL IMPROVEMENT FUND  
FINANCIAL SUMMARY**

**Estimated Revenue Sources**

Transfer in From General Fund	\$ <u>124,747</u>	
Total Budgeted Revenue Sources		<b>\$ 124,747</b>

**Estimated Expenditures**

Capital Expense-Building/Grounds	12,500	
Capital Expense-Equipment/Furniture	23,900	
Capital Expense-Vehicles	82,250	
Capital Expense-Technology	<u>6,097</u>	
Total Budgeted Expenditures		<b>\$ <u>124,747</u></b>
Budgeted Net Revenue (Expenditures)		<b><u><u>\$ -</u></u></b>

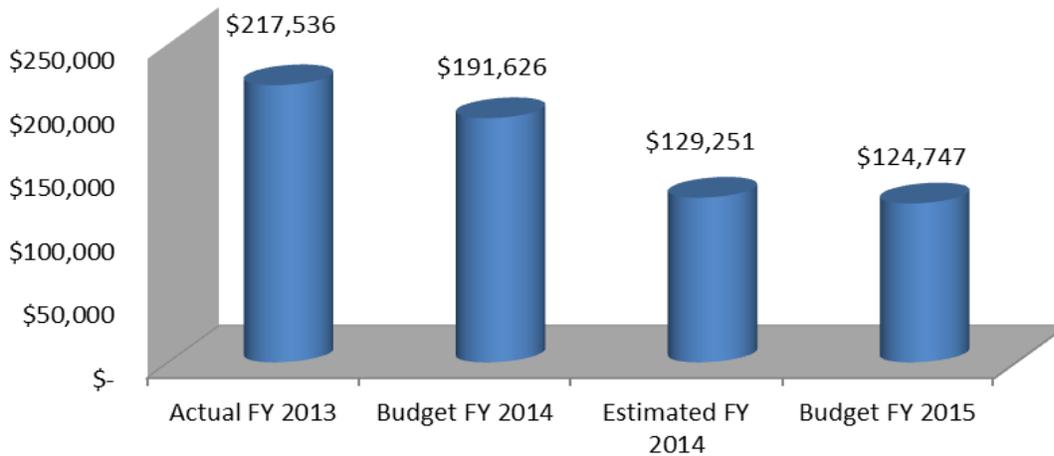
**Estimated Fund Balance**

Fund Balance at December 31, 2013 (Audited)	\$ 211,152
Estimated Change in Fund Balance at December 31, 2014	<u>27,217</u>
Estimated Fund Balance at December 31, 2014	\$ 238,369
Estimated Change in Fund Balance at December 31, 2015	<u>-</u>
Estimated Fund Balance at December 31, 2015	<b><u><u>\$ 238,369</u></u></b>

**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET  
FUND APPROPRIATIONS  
Capital Improvement Fund**

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

**Total Department Costs**



Financial Summary	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Costs	-	-	-	-
Capital Outlay	217,536	191,626	129,251	124,747
<b>Total</b>	<b>\$ 217,536</b>	<b>\$ 191,626</b>	<b>\$ 129,251</b>	<b>\$ 124,747</b>

**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 2015 detail of planned capital purchases:
  - Building/Ground Improvements \$12,500
  - Equipment and Furniture \$23,900
  - Vehicles \$82,250
  - Computer Equipment and Software \$6,097

**Changes in Budget**

- ~ 34.9% Decrease over 2014 Budget
- ~ Major expenditures include patrol cars and safety equipment

# SEWER AND WATER FUND



**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET  
SEWER AND WATER FUND  
FINANCIAL SUMMARY**

**Estimated Revenue Sources**

Charges for Services	\$ 3,681,306	
Interest/Penalty Charges	13,000	
Investment Income	<u>8,334</u>	
Total Budgeted Revenue Sources		<b>\$ 3,702,640</b>

**Estimated Expenditures**

Cost of Water Purchased	1,290,549	
Cost of Sewage Treatment	1,841,508	
Operation & Maintenance Costs	428,096	
Depreciation	<u>394,550</u>	
Total Budgeted Expenditures		<b>\$ <u>3,954,703</u></b>
Budgeted Net Revenue (Expenditures)		<b>\$ <u><u>(252,063)</u></u></b>

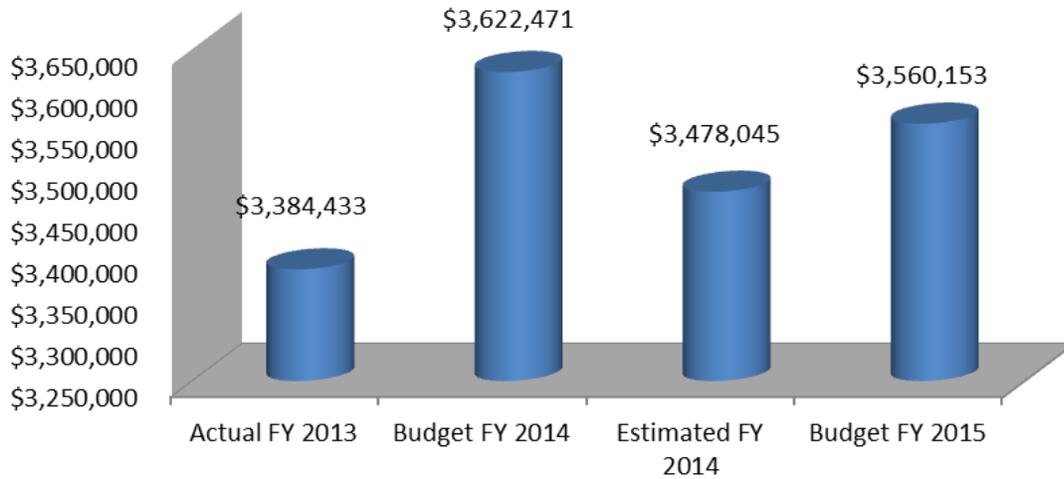
**Estimated Fund Balance**

Fund Balance at December 31, 2013 (Audited)	\$ 15,293,696
Estimated Change in Fund Balance at December 31, 2014	<u>(233,679)</u>
Estimated Fund Balance at December 31, 2014	\$ 15,060,017
Estimated Change in Fund Balance at December 31, 2015	<u>(252,063)</u>
Estimated Fund Balance at December 31, 2015	<b>\$ <u><u>14,807,954</u></u></b>

**CHARTER TOWNSHIP OF MUNDY  
2015 ADOPTED BUDGET  
FUND APPROPRIATIONS  
Sewer and Water Fund**

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

**Total Department Costs**



Financial Summary	FY 2013 Actual	FY 2014 Budget	FY 2014 Estimated	FY 2015 Budget
Personnel Services	\$ 98,326	\$ 102,120	\$ 93,253	\$ 86,289
Operating Costs	<u>3,286,107</u>	<u>3,520,351</u>	<u>3,384,792</u>	<u>3,473,864</u>
Total	<u>\$ 3,384,433</u>	<u>\$ 3,622,471</u>	<u>\$ 3,478,045</u>	<u>\$ 3,560,153</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**

- ~ 1.72% Decrease over 2014 Budget
- ~ Anticipated increase in County rates for Water and Sewage Disposal services