

CHARTER TOWNSHIP OF MUNDY

2016 ADOPTED BUDGET

CHARTER TOWNSHIP OF MUNDY

2016 ADOPTED BUDGET

Trustees

Bill Morey
Dennis Owens
Kay Doerr
Diedre Butterworth

Supervisor

David Guigear

Clerk

Tonya Ketzler

Treasurer

Joe Oskey

Police Chief

Dan Atkinson

Fire Chief

Ed Blight

Finance Director

Shawna Ferry

CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET
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**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET**

Message from the Finance Director

For the third year in a row, the Township will see an increase in property tax revenue. The increase expected for 2016 is the result of a board approved tax increase coupled with slightly increasing property values. Although, we are only estimating an increase of approximately 2.5% for 2016, this additional \$52,000 will help defray the cost of community expenses such as road maintenance and mosquito control.

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 have established the City, Village and Township Revenue Sharing Program (CVTRS), which is a simplified version of the Economic Vitality Incentive Program (EVIP). The Township received an additional \$39,916 from this program in 2015 and is expecting the same for 2016.

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 grow its fund balance over the past few years because of timely review, reporting and monitoring of budgets.

The 2016 budget is estimating a decrease in net assets, which means budgeted expenditures exceed budgeted revenues. A large contributing factor to this decrease has to do with anticipated capital purchases. The State of Michigan is requiring new voting machines for 2016. Although, the cost is uncertain, \$150,000 has been allocated in the 2016 budget for the purchase of new voting machines. The Township is also anticipating the purchase of a new fire truck in the next few years. With an estimated cost of \$600,000, the Board has decided to assign \$200,000 of fund balance each year for the next three years for the purchase of a new fire truck.

Lastly, I would like to thank the Township Board, department heads and other Township employees that have contributed to preparing and passing the 2016 budget.

Shawna Ferry

Shawna Ferry, CPA
Finance Director

CHARTER TOWNSHIP OF MUNDY

2016 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: General Fund, Capital Improvement Fund and 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 the liability has occurred. The General Fund's operating budget for 2016 is \$5,189,786. This is an increase of \$88,648 from the 2015 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. 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 Capital Improvement Fund's 2016 budget is \$295,055 and includes building improvements, computer equipment, police vehicles, fire department equipment and voting machines. The 2016 budget is also assigning \$200,000 of the balance in the Capital Improvement Fund for the future purchase of a new fire truck.

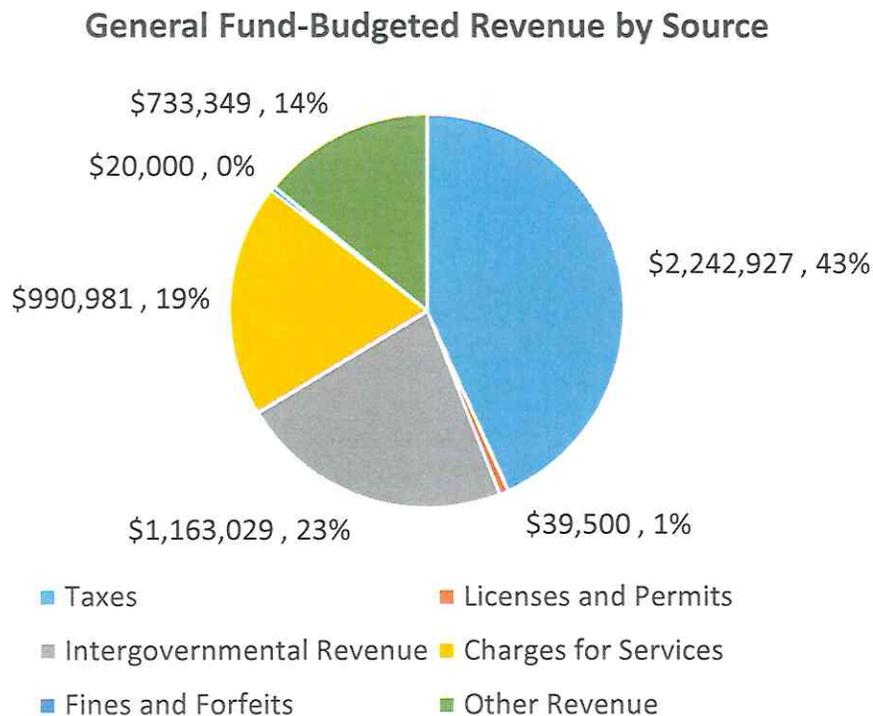
The Sewer and Water Fund is an enterprise fund. An enterprise fund's financial activity is treated much like a general business and is accounted for using the full accrual basis. Full accrual accounting means revenues and expenses are recognized when earned, not necessarily when the cash is received or spent. The Sewer and Water Fund's 2016 operating budget is \$4,158,581. This is an increase of \$455,941 from the 2015 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 2016 ADOPTED BUDGET

General Fund Overview

Revenue

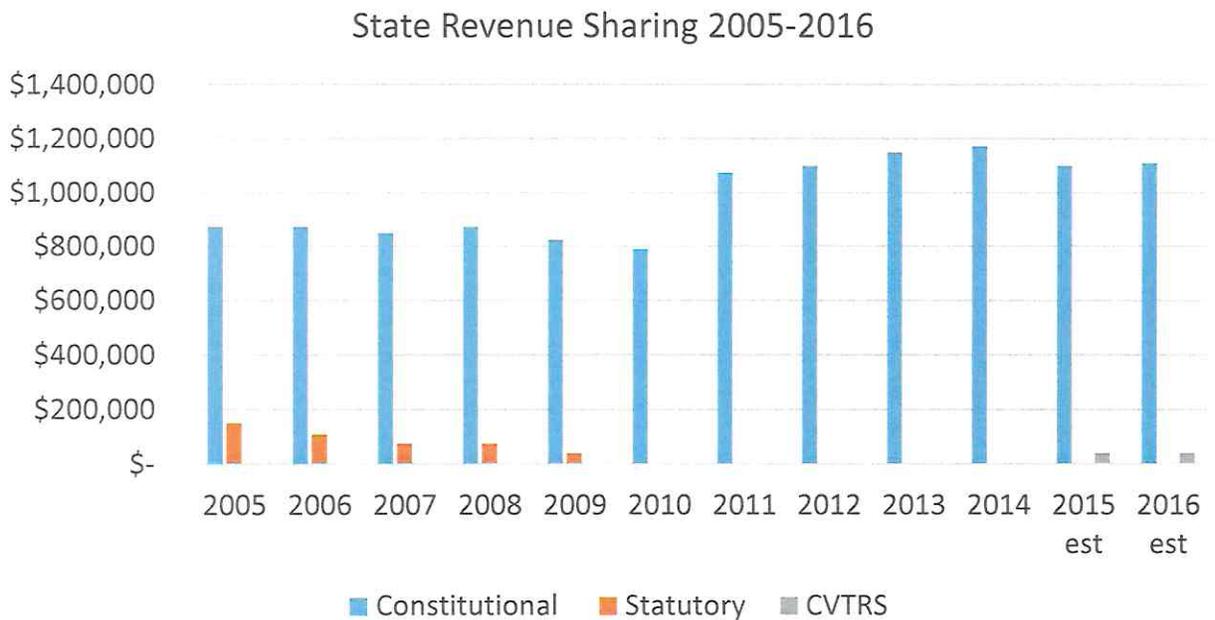
The General Fund's two largest revenue sources are property taxes at 43% and State Revenue Sharing at 23% of total revenue. Although charges for services make up 19% of total General Fund revenue, 73% of the charges for services revenue comes from special assessment collections, which are collected to offset the cost of disposal services and street lighting that are charged back to the residents. Budgeted property taxes for 2016 increased slightly (3.1% from 2015), but there is still an overall 19% 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 the Township to look for ways to deflect deficits by cutting costs and budgeting based on forecasting possible future outcomes.



CHARTER TOWNSHIP OF MUNDY 2016 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 was not eligible to receive EVIP, however it was still able to experience increases in revenue sharing due to an increase in Township population. In 2014 the City, Village and Township Revenue Sharing Program (CVTRS) was established, which is a simplified version of the EVIP. The Township was able to benefit from the CVTRS and received an additional \$39,916 in 2015. The following chart depicts the trend in State Revenue Sharing for the last ten years with estimated figures for 2015 and 2016.

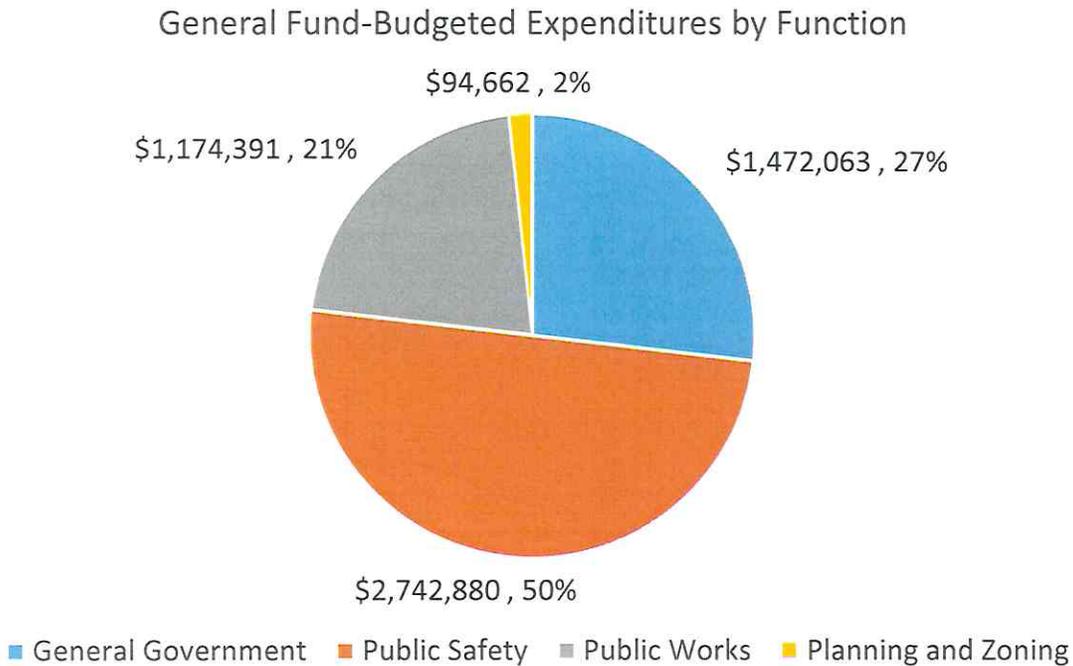


CHARTER TOWNSHIP OF MUNDY 2016 ADOPTED BUDGET

Expenditures

The General Fund expenditure budget for 2016 is \$5,483,996, an increase of \$483,844 from the 2015 original adopted budget. This increase includes a transfer to the Capital Improvement Fund of \$495,055. This transfer covers the budgeted capital expenditures for 2016 as well as a \$200,000 board assignment for a future fire truck purchase.

The largest operating cost to the Township is public safety which includes police, firefighting, building inspection and ordinance enforcement; accounting for 50% of the Township's overall budget. General government expenditures are 27% of the overall budget and include a \$495,055 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 21% 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.

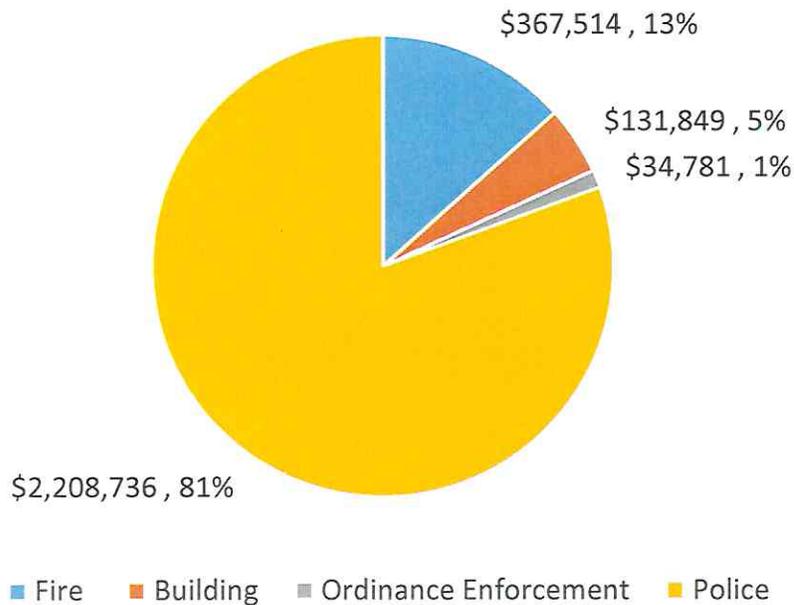


**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET**

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 50% of the total 2016 General Fund expenditure budget. The overall 2016 public safety budget increased \$20,864 from the original adopted 2015 budget. The following graph shows the breakdown of the public safety function by department.

Public Safety-Budgeted Expenditures by Department



**CHARTER TOWNSHIP OF MUNDY
2016 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 revenue generators and 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
2014-F.A.N.G.	\$22,000
2015-Shared Services Agreements	\$77,500
2015-City, Village and Township Revenue Sharing	\$39,916
2016-Property Tax Increase	\$39,947

<u>Cost Reductions 2008-2015</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 a 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
- Stamp customer tax and/or water bill instead of printing receipt
- Scan documents and send by email
- Copy documents using double-sided option
- Refer customers to information that is posted on website (when applicable) in lieu of printing and mailing
- Implemented paperless board meeting packets
- Replace return address labels with ink stamp
- Paperless bank statements and discontinued the receipt of cancelled checks
- Print letterhead in-house and in black and white

GENERAL FUND

**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET
GENERAL FUND
FINANCIAL SUMMARY**

Estimated Revenue Source

Taxes	\$ 2,242,927
Licenses and Permits	39,500
Intergovernmental Revenue	1,163,029
Charges for Services	990,981
Fines and Forfeits	20,000
Interest Income	7,800
Other Revenue	<u>725,549</u>
 Total Budgeted Revenue Sources	 \$ 5,189,786

Estimated Expenditures

Non-Departmental	539,111
Public Works	1,174,391
Trustees	41,227
Planning Board	43,362
Zoning Board of Appeals	51,300
Supervisor	141,428
Finance	140,059
Clerk	131,308
Treasurer	167,079
Assessing	189,057
Elections	31,922
Attorney	69,010
Labor Relations	15,000
Cemetery	6,862
Building	131,849
Police	2,208,736
Fire	367,514
Ordinance Enforcement	<u>34,781</u>
 Total Budgeted Expenditures	 \$ 5,483,996
 Budgeted Net Revenue (Expenditures)	 \$ <u>(294,210)</u>

Estimated Fund Balance

Fund Balance at December 31, 2014 (Audited)	\$ 5,216,069
Estimated Change in Fund Balance at December 31, 2015	<u>200,000</u>
Estimated Fund Balance at December 31, 2015	5,416,069
Estimated Change in Fund Balance at December 31, 2016	<u>(294,210)</u>
Estimated Unassigned Fund Balance at December 31, 2016	\$ <u>5,121,859</u>

**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET
GENERAL FUND REVENUE**

REVENUE BY SOURCE	2014 Actual	2015 Budget	2016 Budget
<u>Taxes</u>			
Current Property Taxes	\$ 2,086,236	\$ 2,006,843	\$ 2,075,210
Tax Administration Fees	168,409	166,475	166,475
CP-Limited Torrey Hills	1,271	1,278	1,242
<u>Licenses & Permits</u>			
Dog Licenses	316	-	-
Zoning Permits	885	1,500	1,500
Liquor License Fees	523	500	-
Sign Permits	9,588	12,000	8,000
Application Fees	1,675	-	5,000
Building Permits & House Inspections	31,987	32,000	25,000
<u>Intergovernmental Revenue</u>			
Community Development	7,838	2,000	2,000
Drug Forfeiture Funds	953	-	-
State Liquor Tax	10,434	10,434	10,434
Revenue Sharing-State	1,172,270	1,139,634	1,150,595
<u>Charges for Services</u>			
School Tax Collection	55,465	55,465	52,139
Disposal Pick Up	632,267	631,924	632,267
Mowing/Property Assessment	6,452	6,205	2,800
Street Lights & Traffic Lights	94,041	95,296	94,041
Planning	19,504	9,000	17,000
Zoning	3,102	-	-
State Inspection Program	69,272	46,000	46,000
Reports-Police	11,845	-	-
Reports-Fire	65	-	-
HAZMAT	1,073	-	-
Liason-CA	27,344	30,952	15,000
Liason-GASC	49,871	52,734	52,734
City of SC Building Contract	45,693	40,000	40,000
City of SC Police Contract	6,250	37,500	37,500
Other Contracted Services	6,164	-	-
Restitution	223	-	-
PA 302 Training (LEORTC)	3,067	1,500	1,500
<u>Fines & Forfeits</u>			
Ordinance Fines	36,946	50,000	20,000
<u>Interest Income</u>			
	20,187	7,800	7,800
<u>Other Revenue</u>			
Impact Fee	352,579	297,873	285,690
Comcast Franchise Fee	246,097	242,752	252,640
Metro Act Revenue	9,052	9,000	9,000
LIN-HILL SAD	36,520	35,319	33,070
Pilgrim Dr. SAD	18,227	22,054	21,416
Windfield Estates SAD	-	-	65,888
Grand Blanc Landfill Rent	1,650	1,800	-
GAIN Rent Revenue	4,708	4,661	4,460
Township Hall Rental Fees	225	-	-
Election Reimbursement	3,047	-	-
GAIN Reimbursement	54,427	50,639	53,385
Grant Reimbursement	745	-	-
Miscellaneous Revenue	34,132	-	-
Miscellaneous Revenue-Police	20,823	-	-
Miscellaneous Revenue-Fire	6,119	-	-
TOTAL REVENUE AND OTHER SOURCES	\$ 5,369,567	\$ 5,101,138	\$ 5,189,786

**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET
GENERAL INFORMATION-APPROPRIATIONS**

KEY ASSUMPTIONS FOR ALL DEPARTMENTS/ALL FUNDS

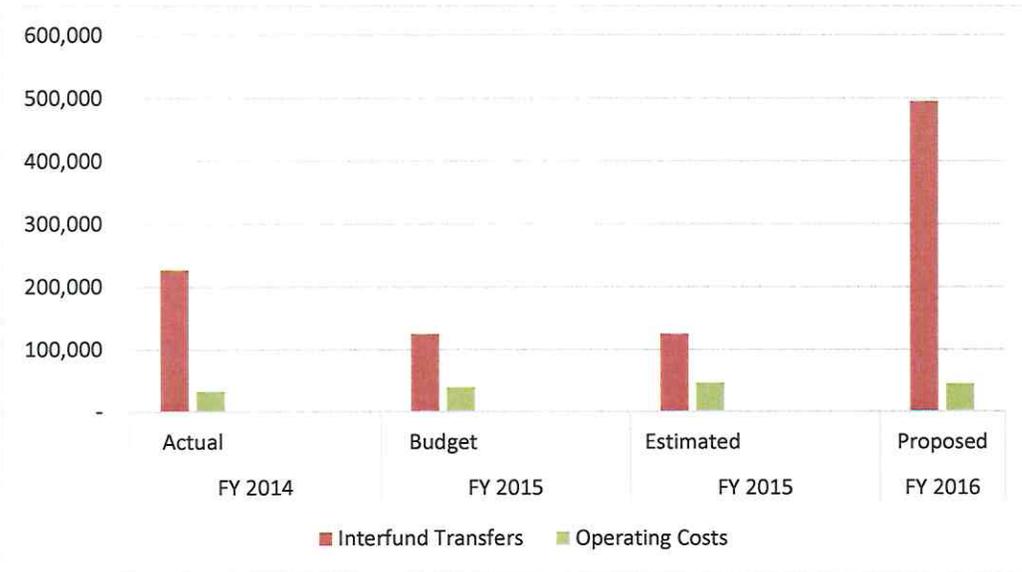
- Wages include a 2% raise for AFSCME employees effective 1/1/16-NOT APPROVED
- Wages include raises negotiated for Police and Fire Departments
- Health insurance increase of 3% for AFSCME, 10% for Police Dept
- Short-term and Long-term disability insurance increase of 3%
- Life and Dental insurance increase of 3%
- Workers Compensation insurance increase of 5%
- AFSCME Retirement contribution of 9.28%
- Police Retirement contribution of 14.72%
- Utility and Telephone increase of 3%
- General liability insurance increase of 5%

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

Department	2015 Full-Time	2016 Part-Time	2016 FTE's	2015 FTE's
Trustees	0	4	0.09	0.09
Supervisor	1	2	2.97	2.97
Finance	0	2	0.92	0.92
Clerk	1	2	1.56	1.56
Treasurer	0	4	2.65	2.65
Assessing	2	4	2.1	2.1
Election	0	1	0.35	0.35
Building	0	4	1.62	1.62
Police	19	3	20.5	21.38
Fire	0	30	4.8	4.8
Planning	0	8	0.24	0.24
Zoning	0	6	0.38	0.38
TOTAL	23	70	38.18	39.06

**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
NON-DEPARTMENTAL EXPENSES**

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



Financial Summary	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimated	FY 2016 Proposed
Interfund Transfers	\$ 226,686	\$ 124,747	\$ 124,747	\$ 495,055
Operating Costs	32,421	39,350	46,541	44,056
Total	<u>\$ 259,107</u>	<u>\$ 164,097</u>	<u>\$ 171,288</u>	<u>\$ 539,111</u>

Non-Departmental Expenses

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

- Interest Expense (Lin-Hill SAD) \$594
- CDBG Expenses (offset by grant revenue) \$2,000
- GAIN Building Expense \$4,460
- Misc Expenses \$10,000
- Contingencies \$1,000
- Codification Expense \$5,000
- Property Taxes \$21,002
- Transfer to Capital Improvement Fund \$495,055-includes \$200,000 reserved for future fire truck purchase

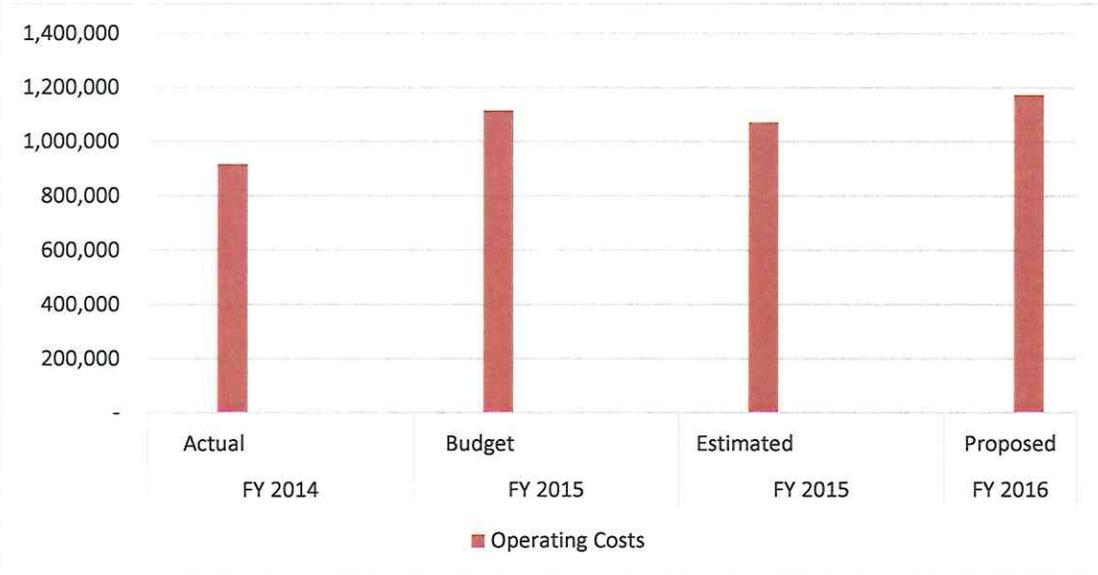
Changes in Budget

- ~ 229% Increase from 2015 Budget
- ~ Transfer to Capital Improvement Fund includes capital improvements for general Township operations, Police Dept and Fire Dept

**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
PUBLIC WORKS**

FUND/FUNCTION: GENERAL/PUBLIC WORKS

STAFF RESPONSIBLE: SUPERVISOR



Financial Summary	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimated	FY 2016 Proposed
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Operating Costs	917,376	1,116,668	1,072,490	1,174,391
Total	\$ 917,376	\$ 1,116,668	\$ 1,072,490	\$ 1,174,391

Public Works

~ Costs attributed to the maintenance of public streets, drains, etc. are classified here:

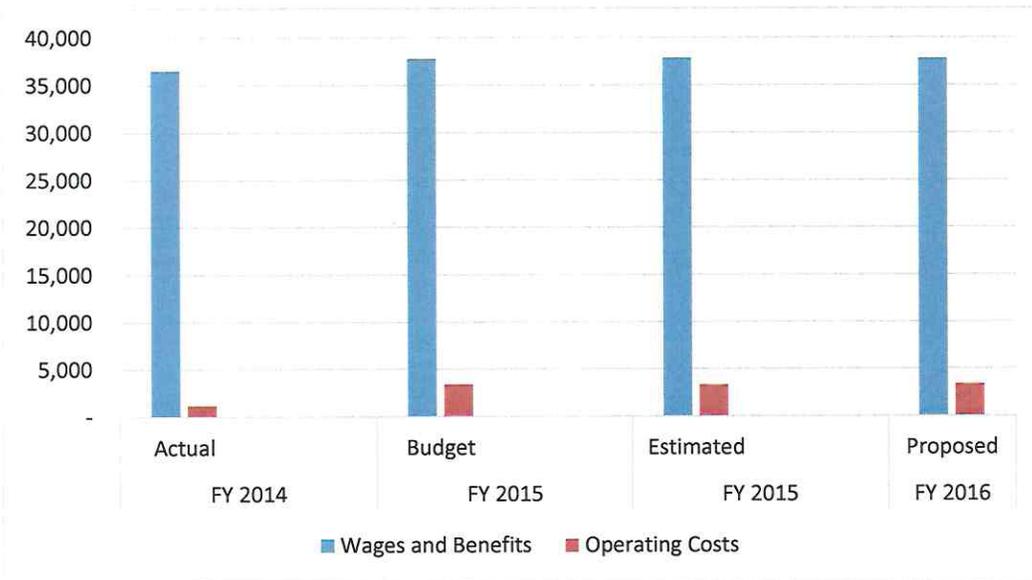
- Street Lighting \$113,569
- Disposal Pick Up \$655,636
- Drains/Roads at Large \$60,167
- Highways and Streets \$155,500
- Metro Act \$9,000
- Mosquito Control \$153,385
- Property Maint/Mowing \$21,600
- Emergency Siren Maintenance \$3,000
- Debt Service-Principal \$2,534

Changes in Budget

~ 5% Increase from 2015 Budget

**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
TRUSTEES**

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



Financial Summary	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimated	FY 2016 Proposed
Wages and Benefits	\$ 36,546	\$ 37,810	\$ 37,862	\$ 37,807
Operating Costs	1,169	3,405	3,355	3,420
Total	\$ 37,715	\$ 41,215	\$ 41,217	\$ 41,227

Board Trustees

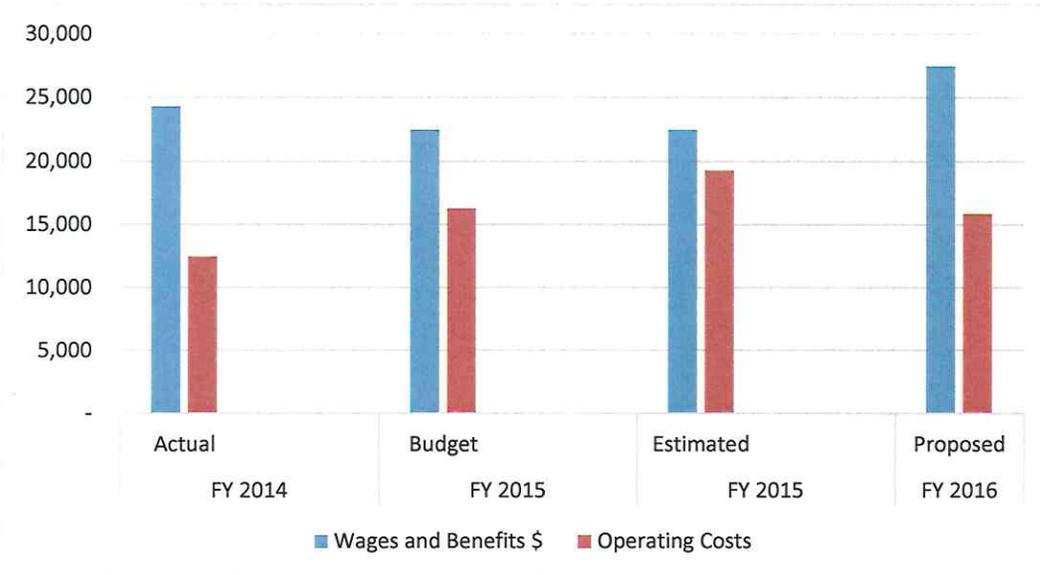
- ~ Elected for 4 year terms
- ~ Enact Legislation and policies
- ~ Approve Budget
- ~ Assist residents

Changes in Budget

- ~ \$12 Increase from 2015 Budget

**CHARTER TOWNSHIP OIF MUNDY
2016 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
PLANNING COMMISSION**

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



Financial Summary	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimated	FY 2016 Proposed
Wages and Benefits	\$ 24,286	\$ 22,472	\$ 22,474	\$ 27,482
Operating Costs	12,458	16,285	19,285	15,880
Total	\$ <u>36,744</u>	\$ <u>38,757</u>	\$ <u>41,759</u>	\$ <u>43,362</u>

Planning Department

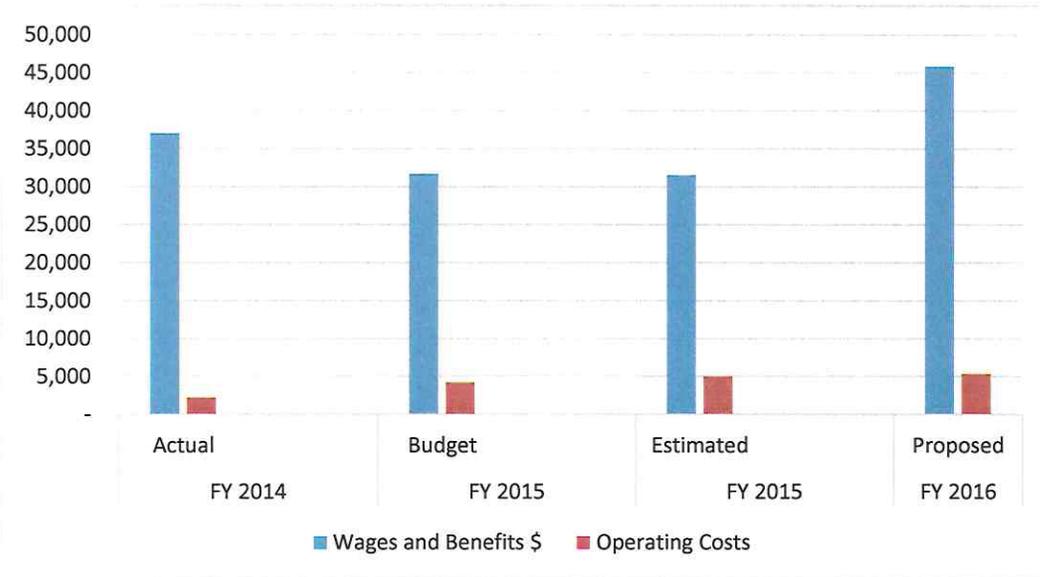
- ~ Comprised of a seven member board who are appointed by the Township Board
- ~ Meet monthly to review and/or approve requests for property improvements

Changes in Budget

- ~ 12% Increase from 2015 Budget
- ~ Wages and Benefits include 15% of Tara Ford's compensation and 10% of Marty Johnson's compensation. The 2015 budget allocated 10% for both Tara Ford and Marty Johnson.

**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
ZONING BOARD OF APPEALS**

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



Financial Summary	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimated	FY 2016 Proposed
Wages and Benefits	\$ 37,081	\$ 31,713	\$ 31,593	\$ 45,885
Operating Costs	2,254	4,274	5,074	5,415
Total	\$ <u>39,335</u>	\$ <u>35,987</u>	\$ <u>36,667</u>	\$ <u>51,300</u>

Zoning Board of Appeals

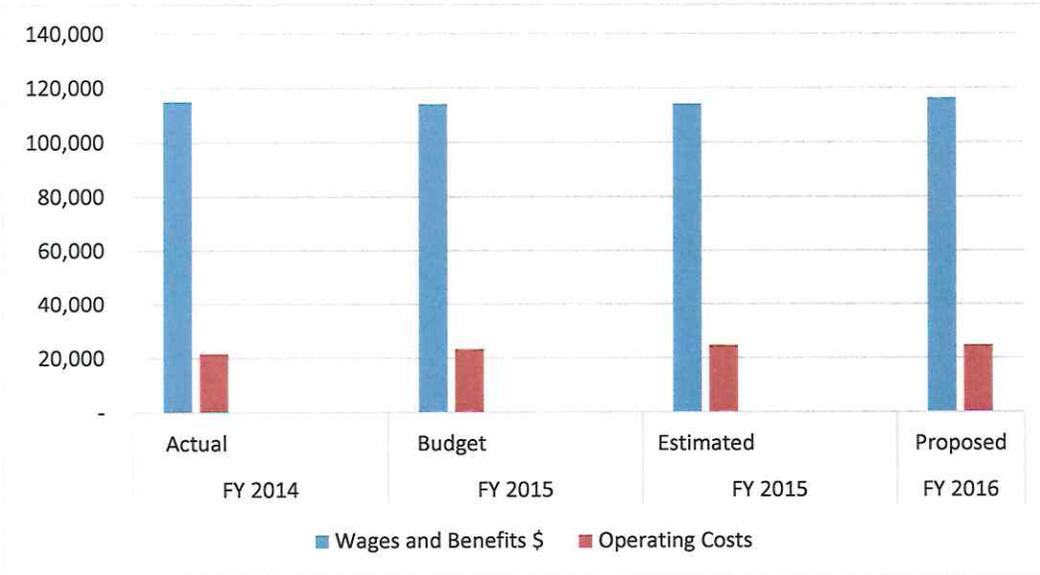
- ~ Comprised of a five member board who are appointed by the Township Board
- ~ Decide on zoning variances and appeals

Changes in Budget

- ~ 43% Increase from 2015 Budget
- ~ Wages and Benefits include 25% of both Tara Ford's and Marty Johnson's compensation. The 2015 budget allocated 15% for Tara Ford and 20% for Marty Johnson.

**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
SUPERVISOR**

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



Financial Summary	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimated	FY 2016 Proposed
Wages and Benefits	\$ 115,172	\$ 114,339	\$ 114,339	\$ 116,466
Operating Costs	21,737	23,519	24,942	24,962
Total	\$ 136,909	\$ 137,858	\$ 139,281	\$ 141,428

Supervisor's Department

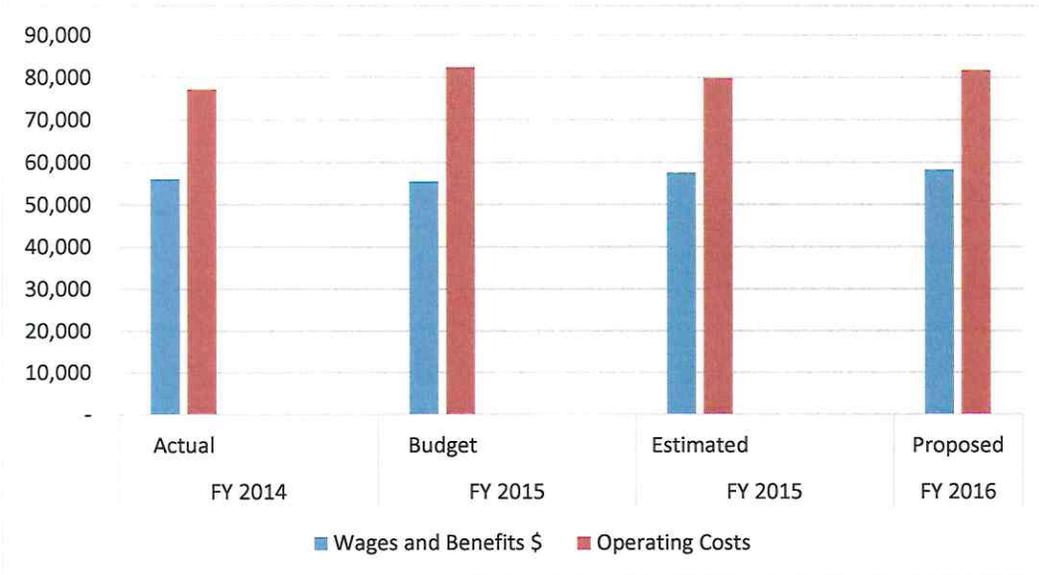
- ~ Supervisor is elected to a 4 year term, in a full-time paid position and sits on the Township Board
- ~ Acting personnel director
- ~ Duties of office include:
 - Managing road projects
 - Budget oversight

Changes in Budget

- ~ 3% Increase from 2015 Budget

**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
FINANCE**

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



Financial Summary	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimated	FY 2016 Proposed
Wages and Benefits	\$ 56,119	\$ 55,515	\$ 57,659	\$ 58,294
Operating Costs	77,212	82,482	79,900	81,765
Total	\$ <u>133,331</u>	\$ <u>137,997</u>	\$ <u>137,559</u>	\$ <u>140,059</u>

Finance Department

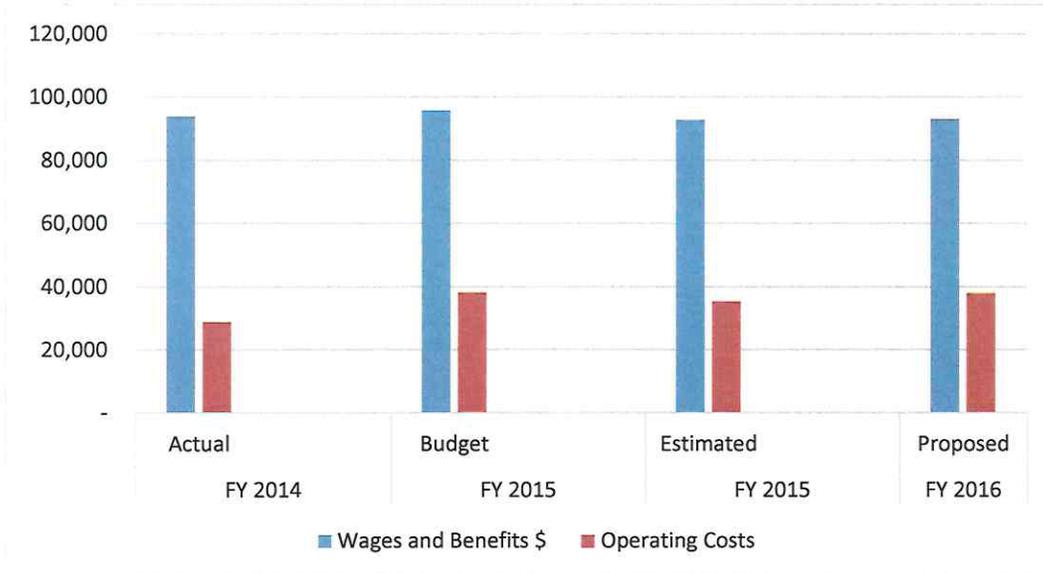
- ~ Financial administration, accounting and reporting
- ~ Budget preparation and oversight
- ~ Annual financial statement audit and maintaining proper internal controls
- ~ Accounts payable, accounts receivable and payroll functions

Changes in Budget

- ~ 1.5% Increase from 2015 Budget

**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
CLERK**

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



Financial Summary	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimated	FY 2016 Proposed
Wages and Benefits	\$ 93,920	\$ 95,921	\$ 92,817	\$ 93,093
Operating Costs	28,923	38,391	35,548	38,215
Total	\$ <u>122,843</u>	\$ <u>134,312</u>	\$ <u>128,365</u>	\$ <u>131,308</u>

Clerk's Department

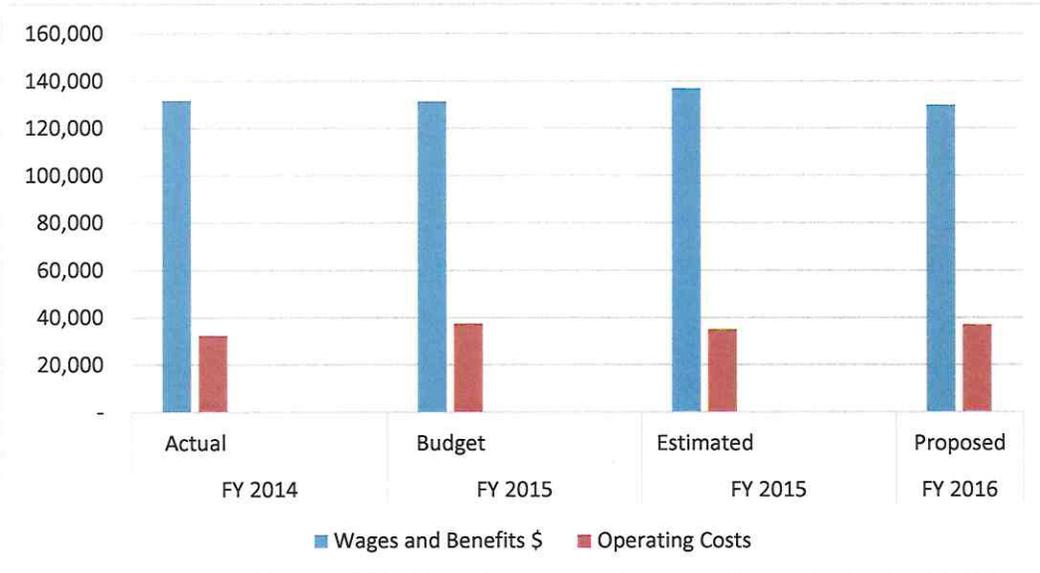
- ~ Clerk is elected to a 4 year term, in a part-time paid position and sits on the Township Board
- ~ Maintains Township records
- ~ Coordinates and regulated elections
- ~ FOIA administration

Changes in Budget

- ~ 2% Decrease from 2015 Budget

**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
TREASURER**

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



Financial Summary	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimated	FY 2016 Proposed
Wages and Benefits	\$ 131,711	\$ 131,521	\$ 137,042	\$ 129,944
Operating Costs	32,425	37,584	35,125	37,135
Total	\$ <u>164,136</u>	\$ <u>169,105</u>	\$ <u>172,167</u>	\$ <u>167,079</u>

Treasurer's Department

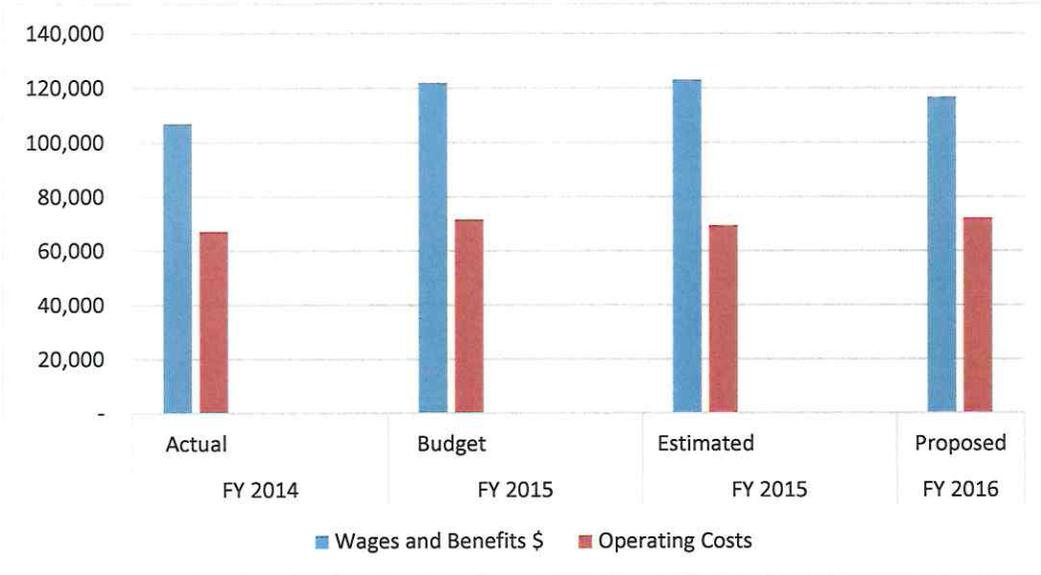
- ~ Treasurer is elected to a 4 year term, in a part-time paid position and sits on the Township Board
- ~ Oversees cash receipting and investment of Township funds
- ~ Oversees property tax and special assessment billing and collection

Changes in Budget

- ~ 1% Decrease from 2015 Budget

**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
ASSESSING**

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



Financial Summary	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimated	FY 2016 Proposed
Wages and Benefits	\$ 107,121	\$ 121,964	\$ 123,169	\$ 116,766
Operating Costs	67,294	71,825	69,625	72,291
Total	\$ <u>174,415</u>	\$ <u>193,789</u>	\$ <u>192,794</u>	\$ <u>189,057</u>

Assessing Department

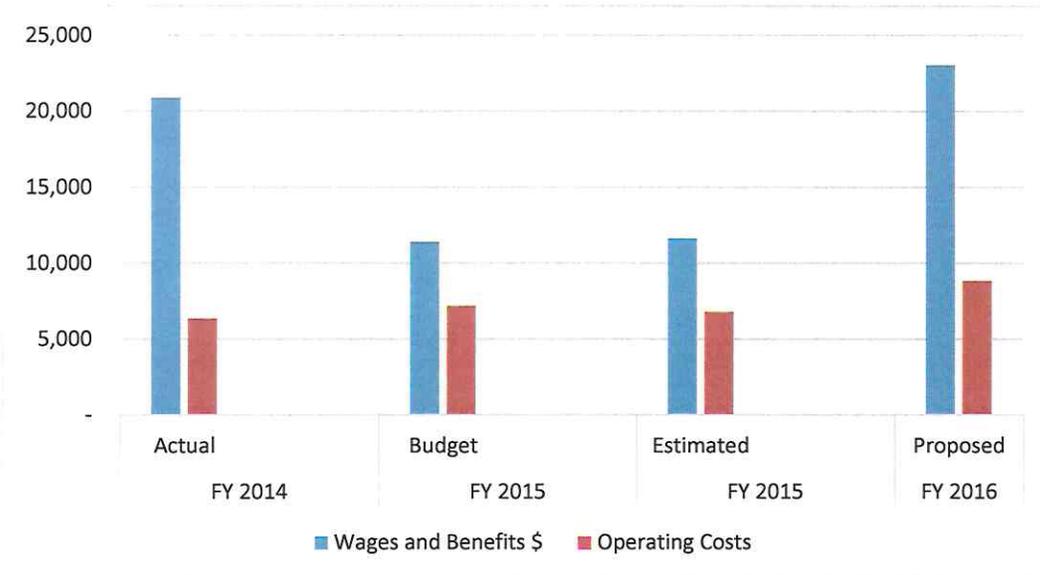
- ~ Assesses real and personal property values
- ~ Distinguishes and allocates special assessment districts
- ~ Board of review responsibilities such as reviewing property tax value disputes, principal residence exemptions and poverty exemption appeals

Changes in Budget

~ 2.4% Decrease from 2015 Budget

**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
ELECTIONS**

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



Financial Summary	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimated	FY 2016 Proposed
Wages and Benefits	\$ 20,873	\$ 11,419	\$ 11,647	\$ 23,060
Operating Costs	6,363	7,221	6,823	8,862
Total	\$ <u>27,236</u>	\$ <u>18,640</u>	\$ <u>18,470</u>	\$ <u>31,922</u>

Election Department

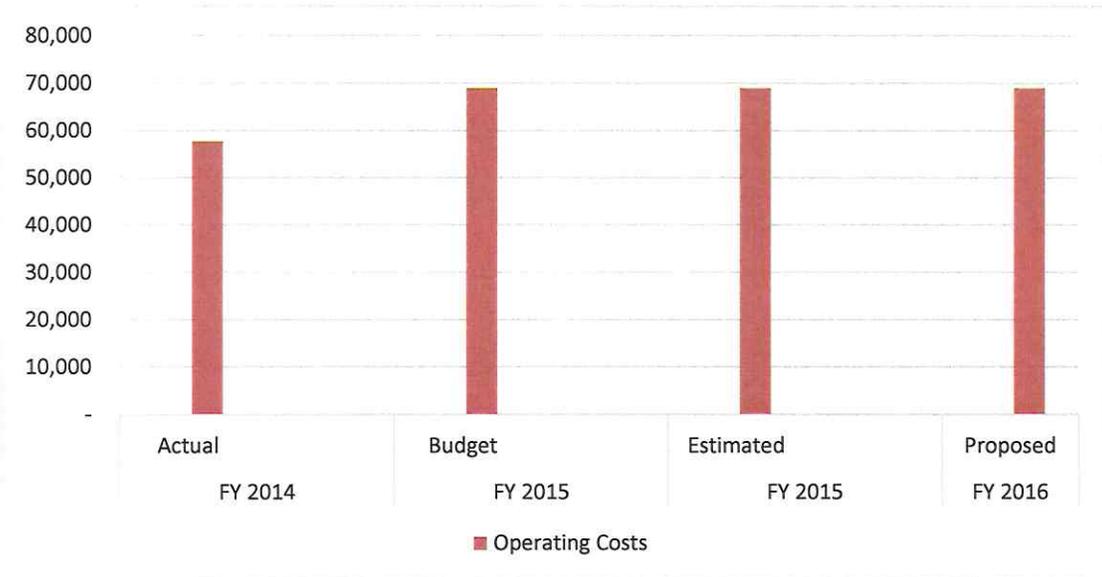
- ~ Coordinates all elections, including absentee balloting
- ~ Utilizes election workers who are paid through accounts payable, not payroll

Changes in Budget

- ~ 71% Increase from 2015 Budget
- ~ Budgeted for 4 elections in 2016, only 2 in 2015

**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
ATTORNEY**

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



Financial Summary	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimated	FY 2016 Proposed
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Operating Costs	57,673	69,010	69,010	69,010
Total	\$ 57,673	\$ 69,010	\$ 69,010	\$ 69,010

Attorney's Department

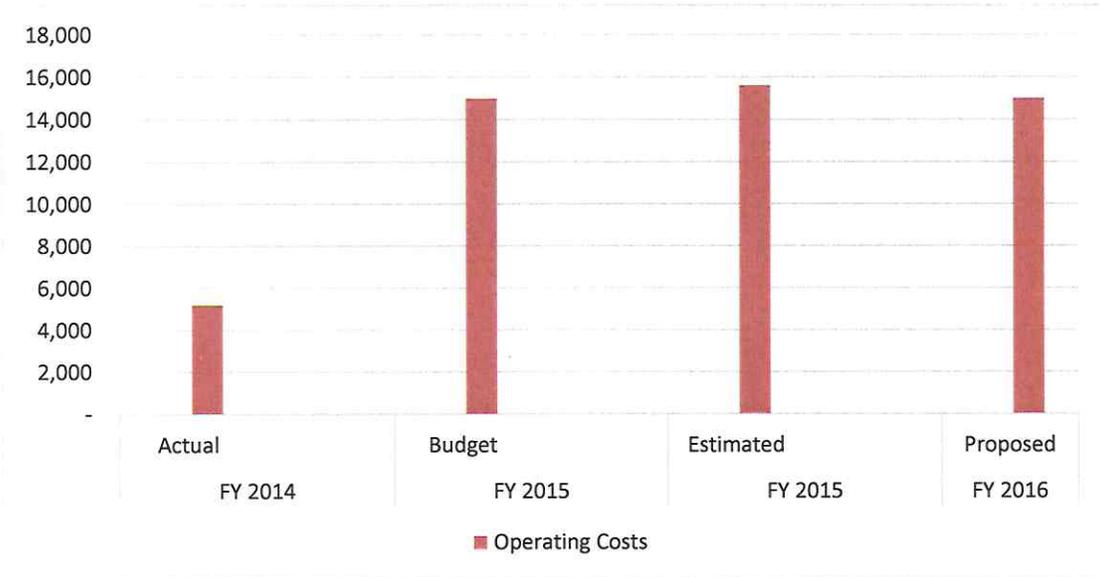
- ~ Contracted by Township to advise Township Board and other staff on legal issues
- ~ Represents Township in lawsuits and other legal litigation
- ~ Township attorney expenses excluded from this department are:
 - Planning (Budget \$5,598)
 - Zoning Board of Appeals (Budget \$2,379)
 - Labor Relations (Budget \$1,000)
 - Sewer and Water (Budget \$2,500)

Changes in Budget

- ~ No change to budget amount

**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
LABOR RELATIONS**

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



Financial Summary	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimated	FY 2016 Proposed
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Operating Costs	5,213	15,000	15,630	15,000
Total	\$ <u>5,213</u>	\$ <u>15,000</u>	\$ <u>15,630</u>	\$ <u>15,000</u>

Labor Relations

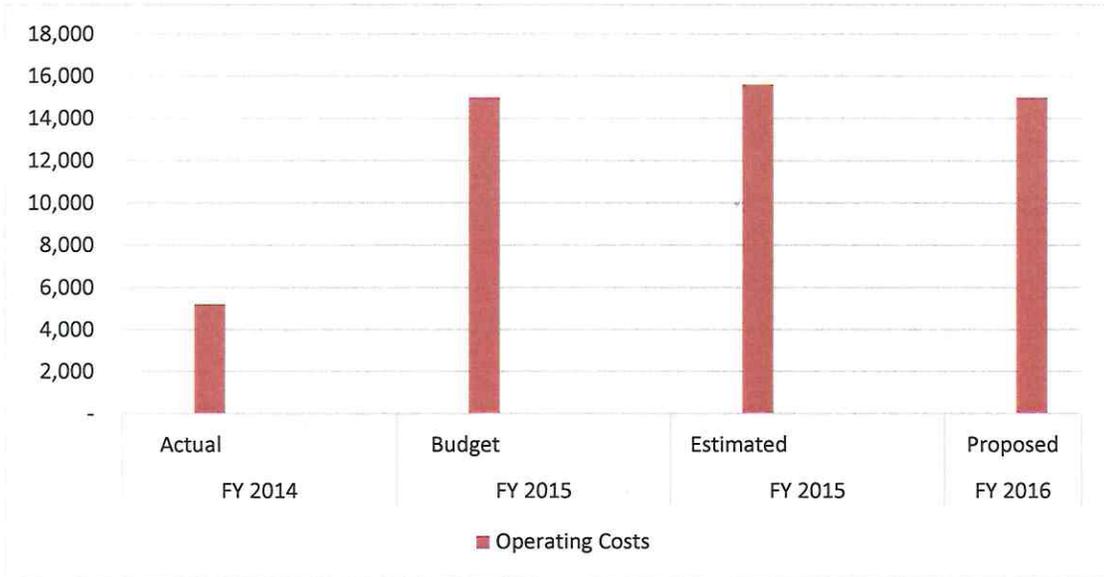
- ~ Includes contractual labor attorney and personnel consultant
- ~ Advises Board and staff on employment, labor contract negotiations and benefit issues
- ~ Represents the Township during labor contract negotiations

Changes in Budget

- ~ No change to budget amount

**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
CEMETERY**

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



Financial Summary	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimated	FY 2016 Proposed
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Operating Costs	6,138	5,701	6,682	6,862
Total	\$ 6,138	\$ 5,701	\$ 6,682	\$ 6,862

Cemetery

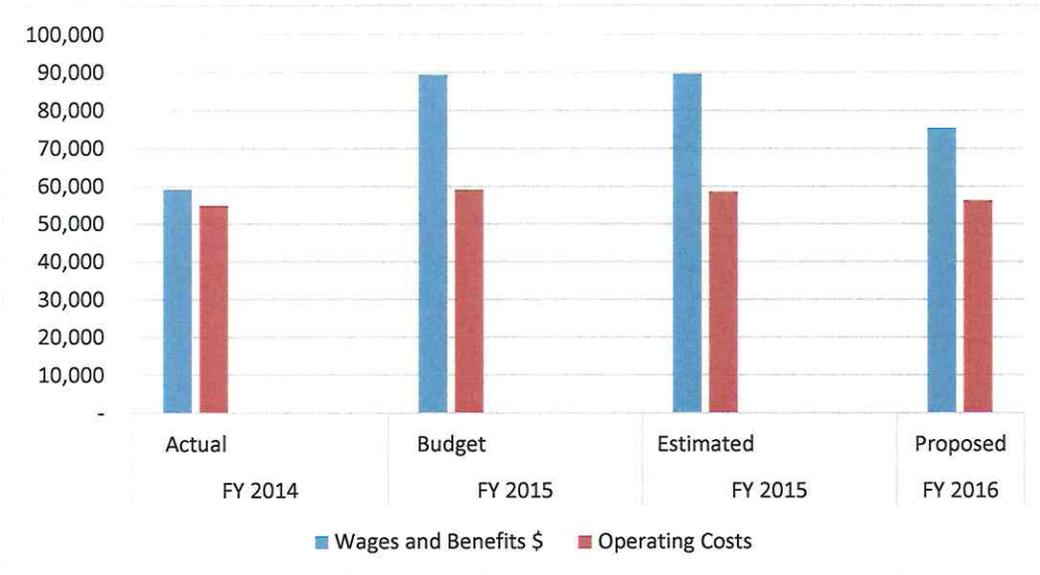
~ Responsible for grounds maintenance of the Township Cemetery

Changes in Budget

~ 20% Increase from 2015 Budget

**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
BUILDING**

FUND/FUNCTION: GENERAL/BUILDING
STAFF RESPONSIBLE: SUPERVISOR



Financial Summary	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimated	FY 2016 Proposed
Wages and Benefits	\$ 59,178	\$ 89,500	\$ 89,726	\$ 75,513
Operating Costs	54,884	59,100	58,673	56,336
Total	\$ <u>114,062</u>	\$ <u>148,600</u>	\$ <u>148,399</u>	\$ <u>131,849</u>

Building Department

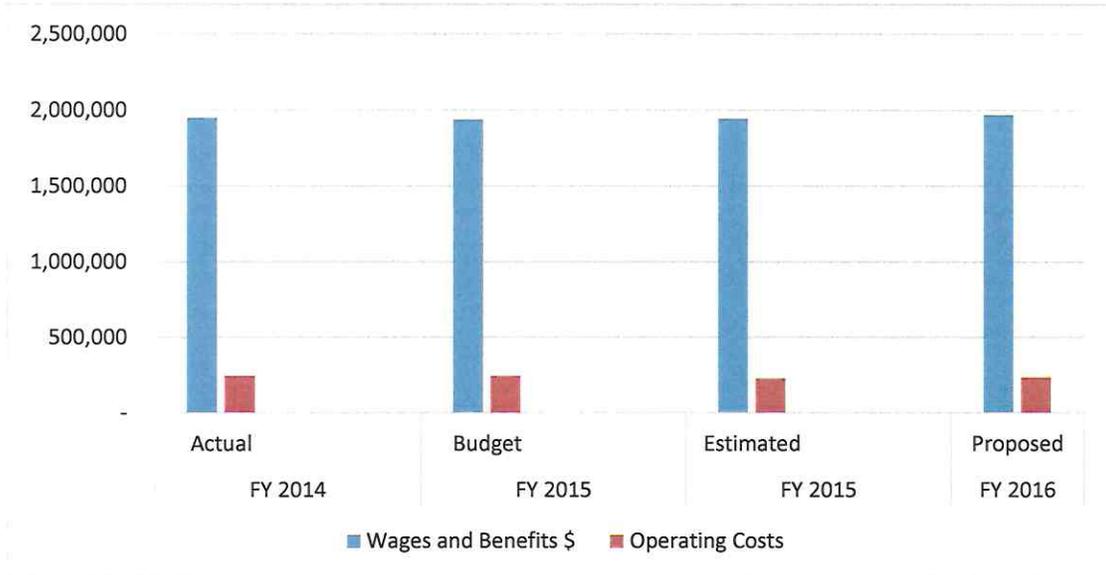
- ~ Issues building, electrical, plumbing, mechanical, sign and zoning permits
- ~ Performs inspections to ensure code enforcement

Changes in Budget

- ~ 11% Decrease from 2015 Budget
- ~ Allocated 45% of Tara Ford's compensation and 35% of Marty Johnson's compensation. This allocation in 2015 was 60% of Tara Ford and 45% of Marty Johnson

**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
POLICE**

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



Financial Summary	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimated	FY 2016 Proposed
Wages and Benefits	\$ 1,950,491	\$ 1,940,022	\$ 1,946,142	\$ 1,972,073
Operating Costs	246,480	246,117	230,060	236,663
Total	<u>\$ 2,196,971</u>	<u>\$ 2,186,139</u>	<u>\$ 2,176,202</u>	<u>\$ 2,208,736</u>

Police Department

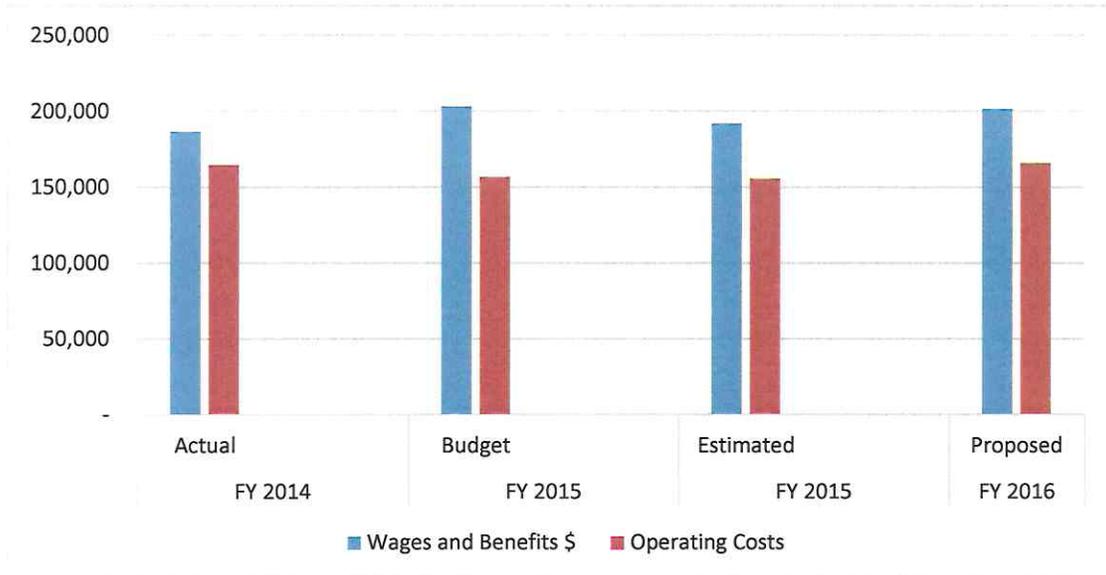
- ~ Crime Prevention
- ~ Protect life and property
- ~ Preserve peace, order and safety
- ~ Law and ordinance enforcement
- ~ Safeguard constitutional guarantees of all citizens
- ~ Present evidence for prosecution of offenders

Changes in Budget

- ~ 1% Increase from 2015 Budget
- ~ Retirement % increased from 10.27% to 14.72%

**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
FIRE**

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



Financial Summary	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimated	FY 2016 Proposed
Wages and Benefits	\$ 186,931	\$ 203,423	\$ 192,118	\$ 201,579
Operating Costs	164,788	156,973	155,741	165,935
Total	\$ <u>351,719</u>	\$ <u>360,396</u>	\$ <u>347,859</u>	\$ <u>367,514</u>

Fire Department

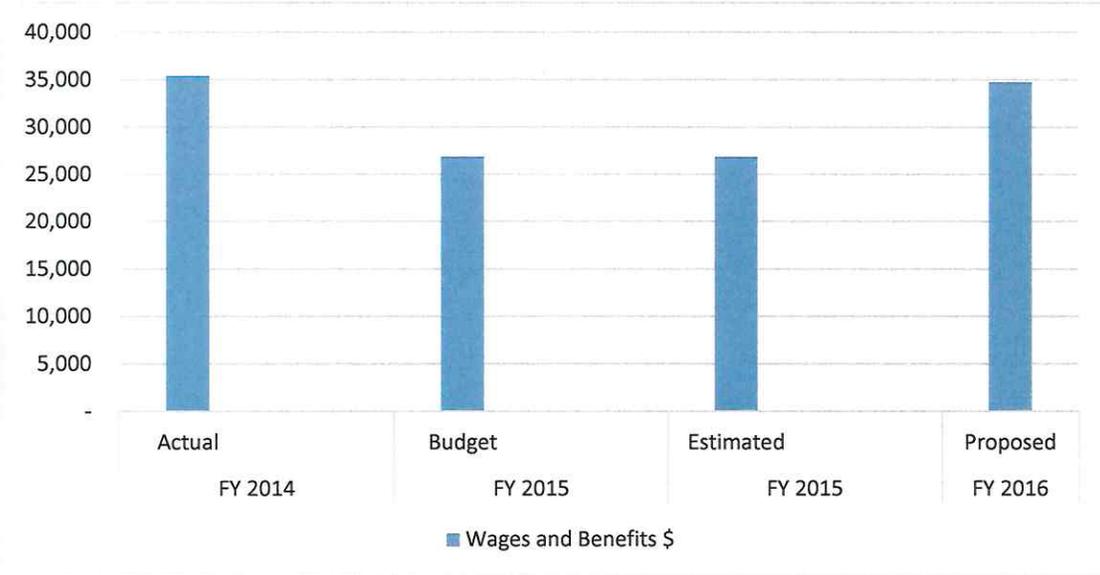
- ~ Maintains comprehensive program in planning, preparedness, response and recovery
- ~ Preservation of life and property

Changes in Budget

- ~ 2% Increase from 2015 Budget

**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
ORDINANCE ENFORCEMENT**

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



Financial Summary	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimated	FY 2016 Proposed
Wages and Benefits	\$ 35,445	\$ 26,880	\$ 26,880	\$ 34,781
Operating Costs	-	-	-	-
Total	\$ 35,445	\$ 26,880	\$ 26,880	\$ 34,781

Ordinance Enforcement

~ Law and Ordinance Enforcement

Changes in Budget

~ 29% Increase from 2015 Budget

~ Wages and Benefits include 15% of Tara Ford's compensation and 25% of Marty Johnson's compensation. The 2015 budget allocated 15% for Tara Ford and 20% for Marty Johnson.

CAPITAL IMPROVEMENT FUND

**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET
CAPITAL IMPROVEMENT FUND
FINANCIAL SUMMARY**

Estimated Revenue Source

Grant Revenue	\$ -	
Transfer in From General Fund	<u>495,055</u>	
 Total Budgeted Revenue Sources		\$ 495,055

Estimated Expenditures

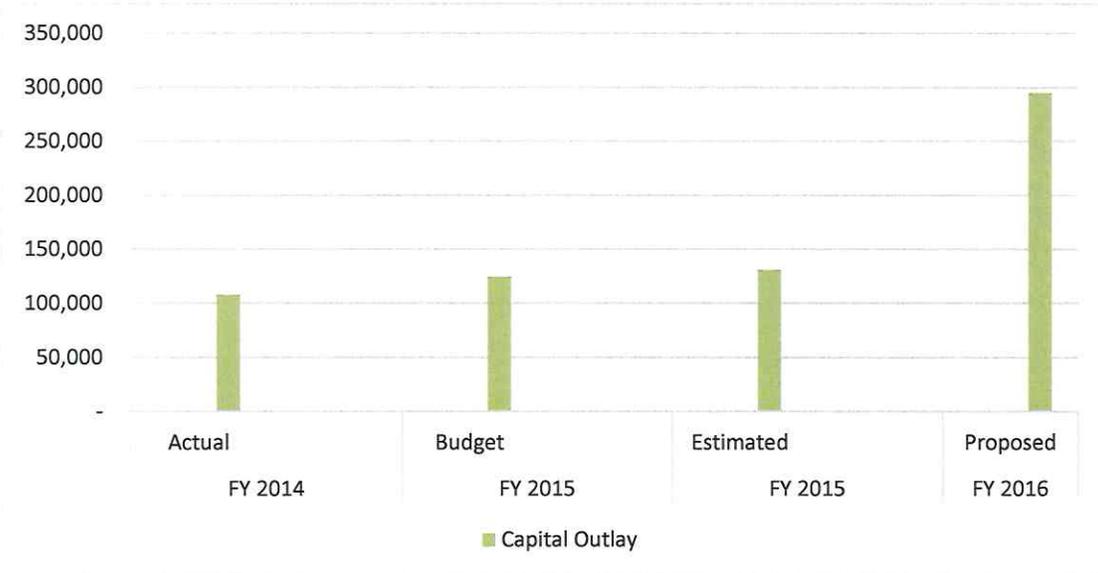
Capital Expense-Building/Grounds	16,500	
Capital Expense-Equipment/Furniture	182,800	
Capital Expense-Vehicles	86,660	
Capital Expense-Technology	<u>9,095</u>	
 Total Budgeted Expenditures		\$ <u>295,055</u>
 Budgeted Net Revenue (Expenditures)		\$ <u><u>200,000</u></u>

Estimated Fund Balance

Fund Balance at December 31, 2014 (Audited)	\$ 347,505
Estimated Change in Fund Balance at December 31, 2015	<u>-</u>
Estimated Fund Balance at December 31, 2015	347,505
Estimated Change in Fund Balance at December 31, 2016	200,000
Fund Balance Assigned by Board of Directors for future fire truck purchase	<u>(200,000)</u>
Estimated Unassigned Fund Balance at December 31, 2016	\$ <u><u>347,505</u></u>

**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
CAPITAL IMPROVEMENT FUND**

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



Financial Summary	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimated	FY 2016 Proposed
Operating Costs	\$ -	\$ -	\$ -	\$ -
Capital Outlay	108,190	124,747	131,040	295,055
Total	\$ 108,190	\$ 124,747	\$ 131,040	\$ 295,055

Capital Improvement Fund

- ~ Fund sets aside funds each year to purchase capital, by transfers from the General Fund.
- ~ Budget is built from the 10 year capital improvement plan created in 2012
- ~ Funds are designated by Township Board and can be re-designated by the Board at any time
- ~ Below is the 2016 detail of planned capital purchases:
 - Building/Ground Improvements \$16,500
 - Equipment and Furniture \$182,800
 - New Vehicles \$86,660
 - Computer Equipment \$9,095

Changes in Budget

- ~ \$170,308 Increase from 2015 Budget
- ~ Major expenses include Voting Machines for \$150,000

SEWER AND WATER FUND

**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET
SEWER AND WATER FUND
FINANCIAL SUMMARY**

Estimated Revenue Source

Charges for Services	\$ 4,132,944	
Interest/Penalty Charges	19,637	
Investment Income	<u>6,000</u>	
 Total Budgeted Revenue Sources		 \$ 4,158,581

Estimated Expenditures

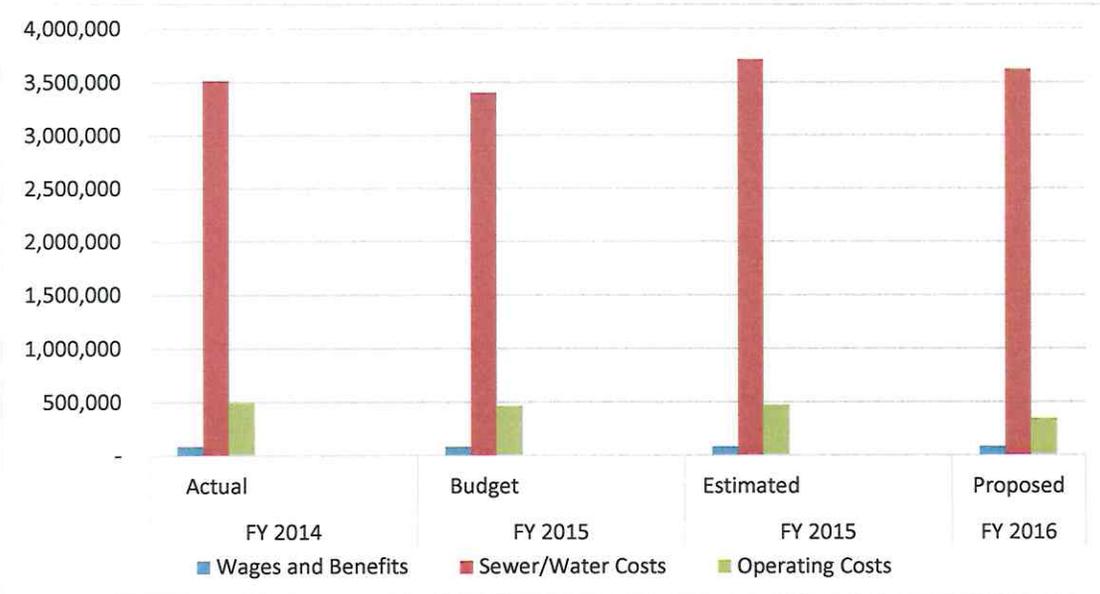
Cost of Water Purchased	1,569,580	
Cost of Sewage Treatment	2,055,767	
Operation & Maintenance Costs	429,413	
Depreciation	<u>394,550</u>	
 Total Budgeted Expenditures		 \$ <u>4,449,310</u>
 Budgeted Net Revenue (Expenditures)		 \$ <u><u>(290,729)</u></u>

Estimated Fund Balance

Fund Balance at December 31, 2014 (Audited)	\$ 14,961,970
Estimated Change in Fund Balance at December 31, 2015	<u>-</u>
Estimated Unassigned Fund Balance at December 31, 2015	14,961,970
Estimated Change in Fund Balance at December 31, 2016	<u>(290,729)</u>
Estimated Unassigned Fund Balance at December 31, 2016	\$ <u><u>14,671,241</u></u>

**CHARTER TOWNSHIP OF MUNDY
2016 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
SEWER AND WATER FUND**

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



Financial Summary	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimated	FY 2016 Proposed
Wages and Benefits	\$ 87,506	\$ 86,290	\$ 86,387	\$ 85,725
Sewer/Water Costs	3,516,113	3,406,542	3,717,711	3,625,347
Operating Costs	493,845	461,871	471,773	343,688
Total	\$ 4,097,464	\$ 3,954,703	\$ 4,275,871	\$ 4,054,760

Sewer and Water Fund

- ~ Enterprise Fund that operates like a regular business
- ~ Water and sewage disposal services are purchased from Genesee County
- ~ Fund has one full-time employee, but a portion of building, treasury and finance staff costs are allocated here from the General Fund

Changes in Budget

- ~ 12% Increase from 2015 Budget
- ~ Increase in County rates for Water and Sewage Disposal services