

# CHARTER TOWNSHIP OF MUNDY



## 2018 ADOPTED BUDGET

# CHARTER TOWNSHIP OF MUNDY

## 2018 ADOPTED BUDGET

### Trustees

Dennis Owens

Kay Doerr

Cory Bostwick

Dan Morey

### Supervisor

David Guigear

### Clerk

Tonya Ketzler

### Treasurer

Joe Oskey

### Police Chief

Dan Atkinson

### Fire Chief

Ed Blight

### Finance Director

Shawna Farrell

**CHARTER TOWNSHIP OF MUNDY**  
**2018 ADOPTED BUDGET**  
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# CHARTER TOWNSHIP OF MUNDY 2018 ADOPTED BUDGET

## Message from the Finance Director

For the fifth year in a row, the Township will see an increase in property tax revenue. The increase expected for 2018 is the result of slightly increasing property values. Although, we are only estimating an increase of approximately 1% for 2018, this is a good sign that property values are beginning to increase.

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 \$1.2 million in state revenue sharing over the past year and is expecting the same for 2018. 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 2017 and is expecting the same for 2018.

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. Mundy Township has exercised diligence with respect to keeping costs low and although fund balance has declined over the last two years, they are still within the required 25% of current budgeted revenue.

The 2018 budget is a balanced budget with both budgeted revenues and budgeted expenditures at \$5,336,309. In an effort to keep expenditures in line with revenues, the Township made reductions to all departments. 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 2018 budget.

*Shawna Farrell*

Shawna Farrell, CPA  
Finance Director

# CHARTER TOWNSHIP OF MUNDY

## 2018 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 separate 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 2018 is \$5,336,309. This is an increase of \$288,009 from the 2017 amended 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 2018 budget is \$690,000 and includes building improvements, computer equipment, a new building department vehicle, and a new fire truck. The board has been assigning \$200,000 of the balance in the Capital Improvement Fund each year beginning in 2016 for the purchase of a new fire truck so that there will be \$600,000 available in 2018 when this truck is purchased.

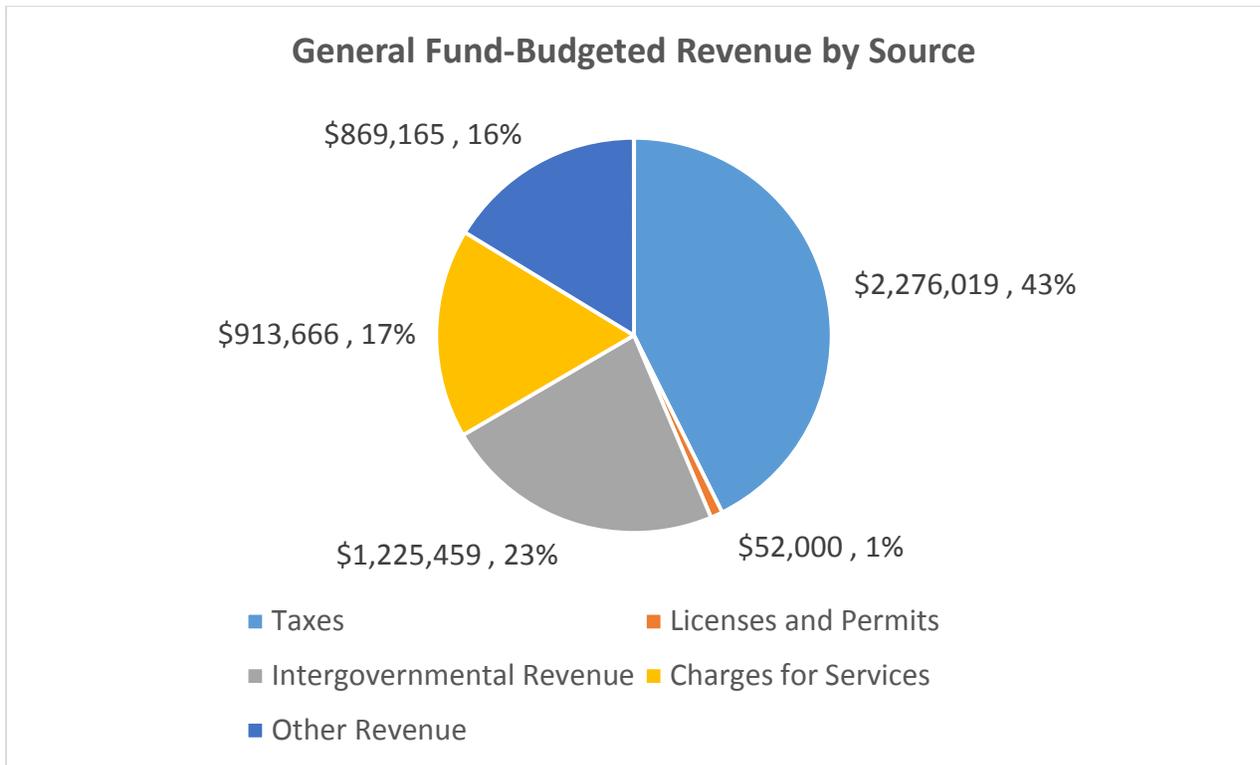
The Sewer and Water Fund is an enterprise fund. An enterprise fund's financial activity is treated much like a general business and is accounted for using the full accrual basis. Full accrual accounting means revenues and expenses are recognized when earned, not necessarily when the cash is received or spent. The Sewer and Water Fund's 2018 operating budget is \$4,805,068. This is a decrease of \$165,080 from the 2017 original adopted budget. The 2018 budget is reflecting a decrease from the prior year because the 2017 adopted budget included an amount for meter upgrades that will not be needed in 2018.

# CHARTER TOWNSHIP OF MUNDY 2018 ADOPTED BUDGET

## General Fund Overview

### Revenue

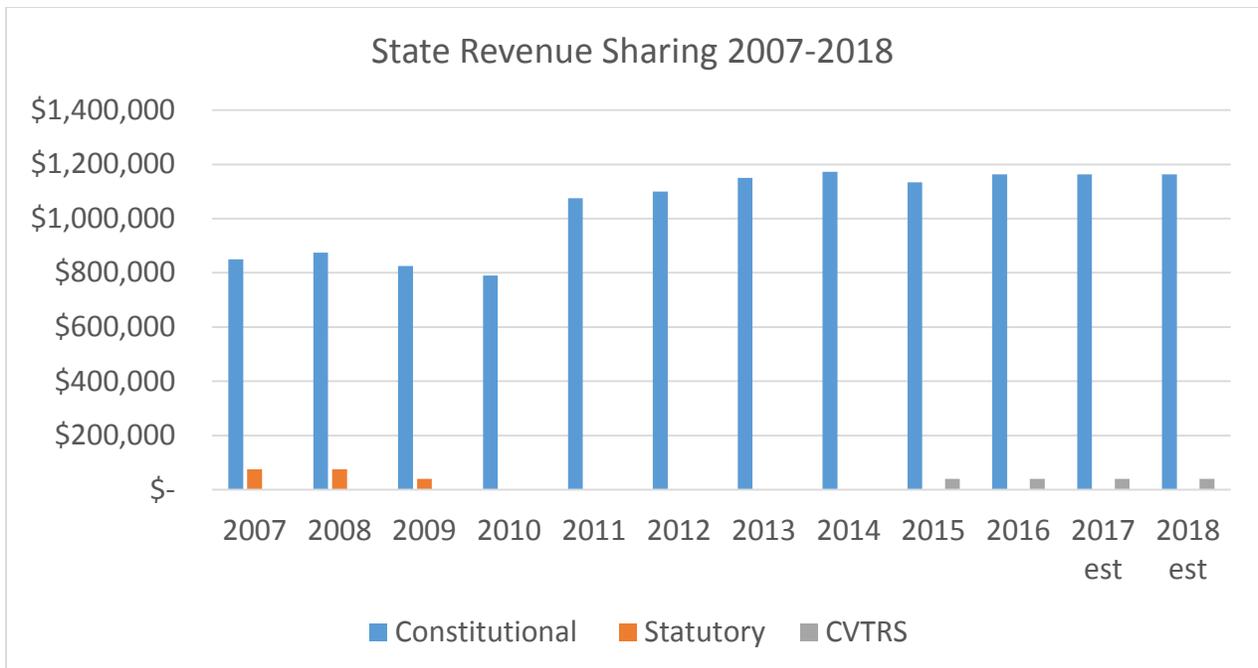
The General Fund's two largest revenue sources are property taxes at 43% and State Revenue Sharing at 23% of total revenue. Although charges for services make up 17% of total General Fund revenue, 84% of the charges for services revenue comes from special assessment collections, which are collected to offset the cost of disposal services and street lighting that are charged back to the residents. Budgeted property taxes for 2018 increased slightly, but there is still an overall 18% 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 2018 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 per year in years 2015-2017. The following chart depicts the trend in State Revenue Sharing for the last ten years with estimated figures for 2017 and 2018.

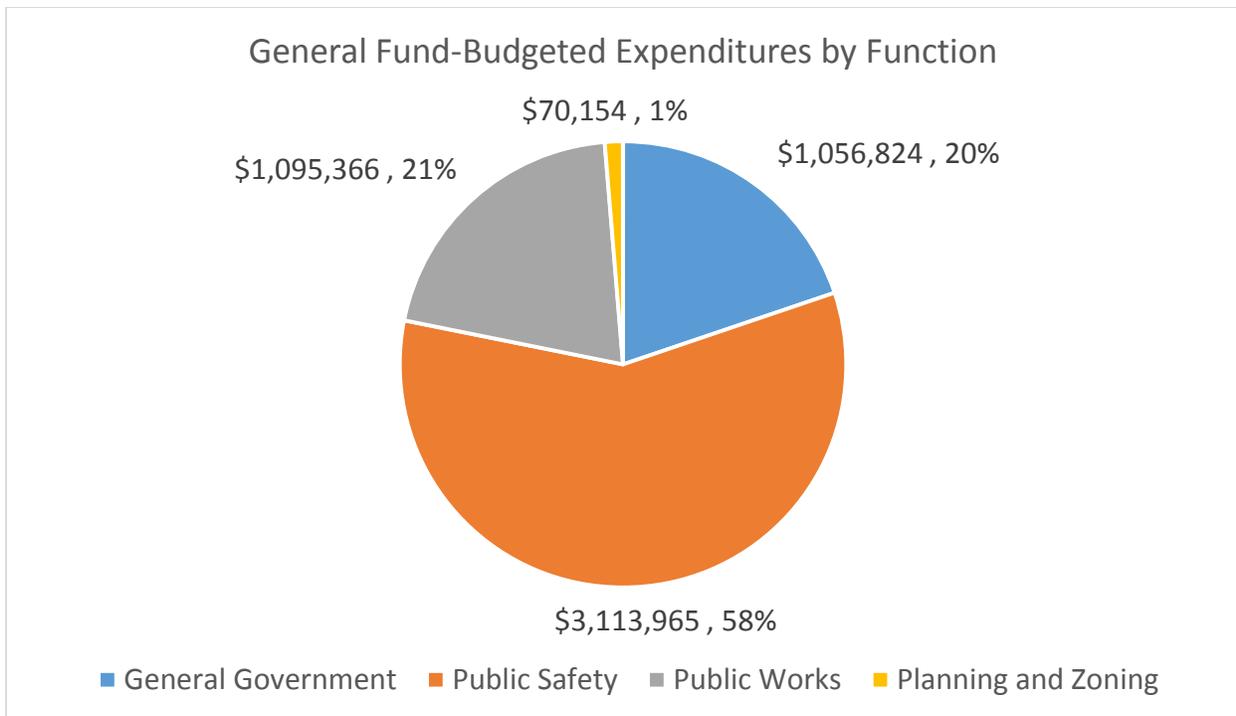


## CHARTER TOWNSHIP OF MUNDY 2018 ADOPTED BUDGET

### Expenditures

The General Fund expenditure budget for 2018 is \$5,336,309, a decrease of \$268,311 from the 2017 amended budget. This decrease is a result of cost cutting and prudent budgeting.

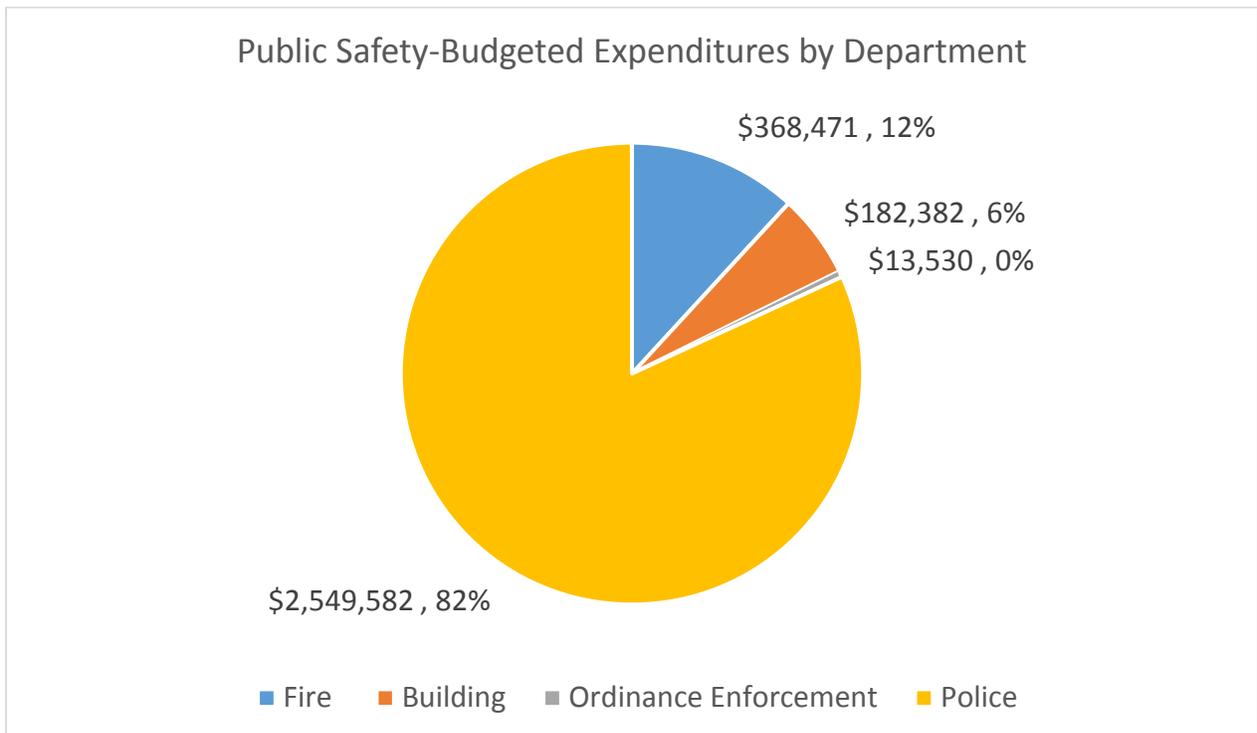
The largest operating cost to the Township is public safety which includes police, firefighting, building inspection and ordinance enforcement; accounting for 58% of the Township's overall budget. General government expenditures are 20% of the overall budget and include a \$77,970 transfer to the Capital 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 2018 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 58% of the total 2018 General Fund expenditure budget. The overall 2018 public safety budget for operations increased \$103,219 from the amended 2017 budget. The following graph shows the breakdown of the public safety function by department.



**CHARTER TOWNSHIP OF MUNDY  
2018 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
2015-Shared Services Agreements	\$ 25,000
2015-City, Village and Township Revenue Sharing	\$ 39,916
2016-Property Tax Increase	\$ 39,947
2018-Building Rentals	\$153,371

<u>Cost Reductions 2008-2017</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
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
Payoff of Unfunded Pension Liability	\$36,800

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

# CHARTER TOWNSHIP OF MUNDY



## GENERAL FUND

**CHARTER TOWNSHIP OF MUNDY  
2018 ADOPTED BUDGET  
GENERAL FUND  
FINANCIAL SUMMARY**

**Estimated Revenue Source**

Taxes	\$ 2,276,019	
Licenses and Permits	52,000	
Intergovernmental Revenue	1,225,459	
Charges for Services	913,666	
Fines and Forfeits	-	
Interest Income	7,800	
Other Revenue	<u>861,365</u>	
 Total Budgeted Revenue Sources		 \$ <b>5,336,309</b>

**Estimated Expenditures**

Non-Departmental	110,686	
Public Works	1,095,366	
Trustees	46,379	
Planning Board	40,840	
Zoning Board of Appeals	29,314	
Supervisor	146,559	
Finance	144,009	
Clerk	125,723	
Treasurer	175,281	
Assessing	216,941	
Elections	38,113	
Attorney	44,000	
Labor Relations	3,000	
Cemetery	6,133	
Building	182,382	
Police	2,549,582	
Fire	368,471	
Ordinance Enforcement	<u>13,530</u>	
 Total Budgeted Expenditures		 \$ <u><b>5,336,309</b></u>
 Budgeted Net Revenue (Expenditures)		 \$ <u><u><b>-</b></u></u>

**Estimated Fund Balance**

Fund Balance at December 31, 2016 (Audited)	\$ 4,908,967
Estimated Change in Fund Balance at December 31, 2017	<u>(2,934,706)</u>
Estimated Fund Balance at December 31, 2017	1,974,261
Estimated Change in Fund Balance at December 31, 2018	<u>-</u>
Estimated Fund Balance at December 31, 2018	1,974,261
Less Restricted Fund Balance-Parks & Rec	(464)
Less Committed Fund Balance-Five Year Road Plan	<u>(183,201)</u>
Estimated Unassigned Fund Balance at December 31, 2018	<u><b>\$ 1,790,596</b></u>

**CHARTER TOWNSHIP OF MUNDY**  
**2018 ADOPTED BUDGET**  
**GENERAL FUND REVENUE**

<b>REVENUE BY SOURCE</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b><u>Taxes</u></b>			
Current Property Taxes	\$ 2,273,793	\$ 2,071,127	\$ 2,096,479
Tax Administration Fees	175,529	175,463	178,238
CP-Limited Torrey Hills	1,271	1,278	1,302
<b><u>Licenses &amp; Permits</u></b>			
Dog Licenses	288	171	-
Zoning Permits	7,964	6,000	4,000
Sign Permits	9,921	8,000	8,000
Application Fees	8,500	5,000	5,000
Building Permits & House Inspections	45,144	35,000	35,000
<b><u>Intergovernmental Revenue</u></b>			
Community Development	2,605	2,000	2,000
State Liquor Tax	10,598	10,434	10,434
Revenue Sharing-State	1,202,569	1,150,595	1,213,025
<b><u>Charges for Services</u></b>			
School Tax Collection	53,698	56,860	56,860
Disposal Pick Up	637,752	658,493	679,319
Mowing/Property Assessment	2,956	2,800	2,800
Street Lights & Traffic Lights	88,798	86,764	89,687
Planning	12,100	10,000	10,000
State Inspection Program	61,632	50,000	50,000
Reports-Police	5,558	1,180	-
Reports-Fire	50	35	-
Liaison-CA	41,042	-	-
Liaison-GASC	14,799	-	-
City of SC Building Contract	60,610	40,000	25,000
City of SC Police Contract	52,140	3,125	-
PA 302 Training (LEORTC)	3,246	-	-
<b><u>Fines &amp; Forfeits</u></b>			
Ordinance Fines	32,246	1,869	-
<b><u>Interest Income</u></b>			
	24,135	7,800	7,800
<b><u>Other Revenue</u></b>			
Impact Fee	301,323	285,690	322,203
Comcast Franchise Fee	260,728	252,640	261,873
Metro Act Revenue	11,083	9,000	9,000
LIN-HILL SAD	32,454	-	-
Pilgrim Dr. SAD	18,864	21,416	20,778
Windfield Estates SAD	50,730	47,037	43,314
Estate Hill-Bridgeman Trail SAD	-	-	13,860
Pine Valley SAD	-	-	20,906
Grand Blanc Landfill Rent	1,500	1,800	1,800
GAIN Rent Revenue	14,249	14,260	21,466
Township Hall Rental Fees	300	550	-
4029 Grand Blanc Rd Rent	-	-	50,000
5420 Hill 23 Rent	-	-	96,165
Election Reimbursement	10,562	859	-
GAIN Reimbursement	39,283	-	-
Miscellaneous Revenue	18,657	31,012	-
Miscellaneous Revenue-Police	6,823	-	-
Miscellaneous Revenue-Fire	250	42	-
<b>TOTAL REVENUE AND OTHER SOURCES</b>	<b>\$ 5,595,750</b>	<b>\$ 5,048,300</b>	<b>\$ 5,336,309</b>

**CHARTER TOWNSHIP OF MUNDY  
2018 ADOPTED BUDGET  
GENERAL INFORMATION-APPROPRIATIONS**

KEY ASSUMPTIONS FOR ALL DEPARTMENTS/ALL FUNDS

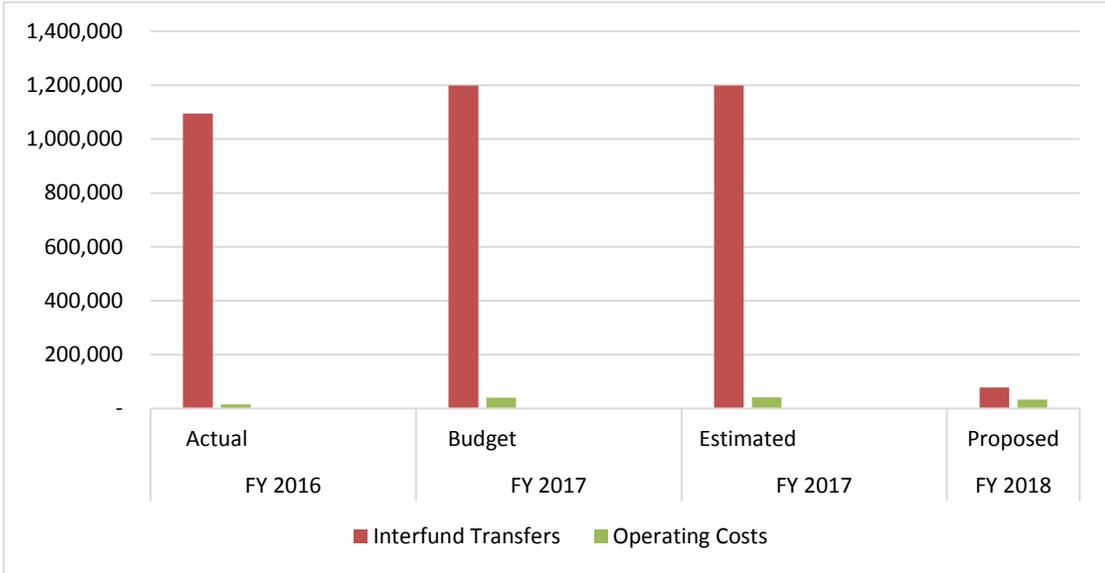
- Wages include a 5.5% raise for AFSCME employees effective 1/1/18
- Wages include raises negotiated for the Fire Department
- Health insurance increase of 3% for AFSCME
- Short-term and Long-term disability insurance increase of 3%
- Life Insurance increase of 3%
- Dental Insurance increase of 5%
- Workers Compensation insurance increase of 5%
- AFSCME Retirement contribution of 8%
- Utility and Telephone increase of 3%
- General liability insurance increase of 5%

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

Department	2018 Full-Time	2018 Part-Time	2018 FTE's	2017 FTE's
Trustees	0	4	0.09	0.09
Supervisor	2	0	2	2.97
Finance	0	1	0.85	0.92
Clerk	1	1	1.5	1.56
Treasurer	0	3	2.57	2.65
Assessing	2	4	2.1	2.1
Election	0	1	0.35	0.35
Building	1	4	1.62	1.62
Fire	0	30	4.8	4.8
Planning	0	8	0.24	0.24
Zoning	0	6	0.38	0.38
<b>TOTAL</b>	<b>6</b>	<b>62</b>	<b>16.5</b>	<b>17.68</b>

**CHARTER TOWNSHIP OF MUNDY  
2018 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
NON-DEPARTMENTAL EXPENSES**

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



Financial Summary	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimated	FY 2018 Proposed
Interfund Transfers	\$ 1,095,055	\$ 1,198,555	\$ 1,198,555	\$ 77,970
Operating Costs	15,178	40,701	40,791	32,716
<b>Total</b>	<b>\$ 1,110,233</b>	<b>\$ 1,239,256</b>	<b>\$ 1,239,346</b>	<b>\$ 110,686</b>

**Non-Departmental Expenses**

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

- CDBG Expenses (offset by grant revenue) \$2,000
- GAIN Building Expense \$4,466
- 4029 Grand Blanc Rd Building Expense \$5,000
- 5420 Hill 23 Bldg. Exp \$10,000
- Misc Expenses \$10,000
- Codification Expense \$1,250
- Transfer to Capital Improvement Fund \$77,970

**Changes in Budget**

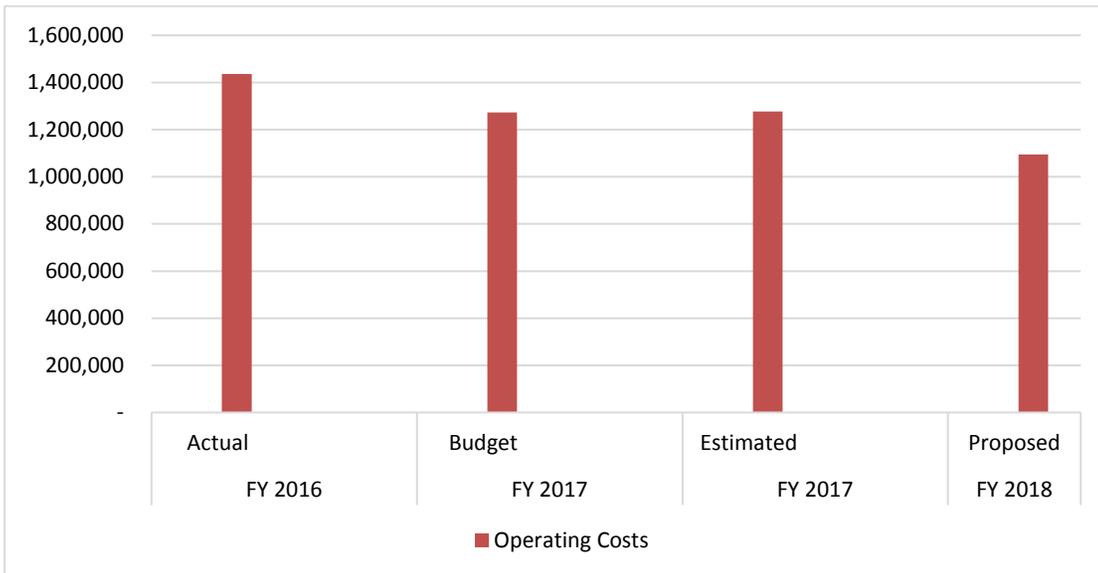
~91% decrease from 2017 Budget

~ Transfer to Capital Improvement Fund includes capital improvements for general Township operations, Building Dept, and Fire Dept

**CHARTER TOWNSHIP OF MUNDY  
2018 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
PUBLIC WORKS**

FUND/FUNCTION: GENERAL/PUBLIC WORKS

STAFF RESPONSIBLE: SUPERVISOR



Financial Summary	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimated	FY 2018 Proposed
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Operating Costs	1,436,205	1,273,317	1,276,952	1,095,366
<b>Total</b>	<b>\$ 1,436,205</b>	<b>\$ 1,273,317</b>	<b>\$ 1,276,952</b>	<b>\$ 1,095,366</b>

**Public Works**

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

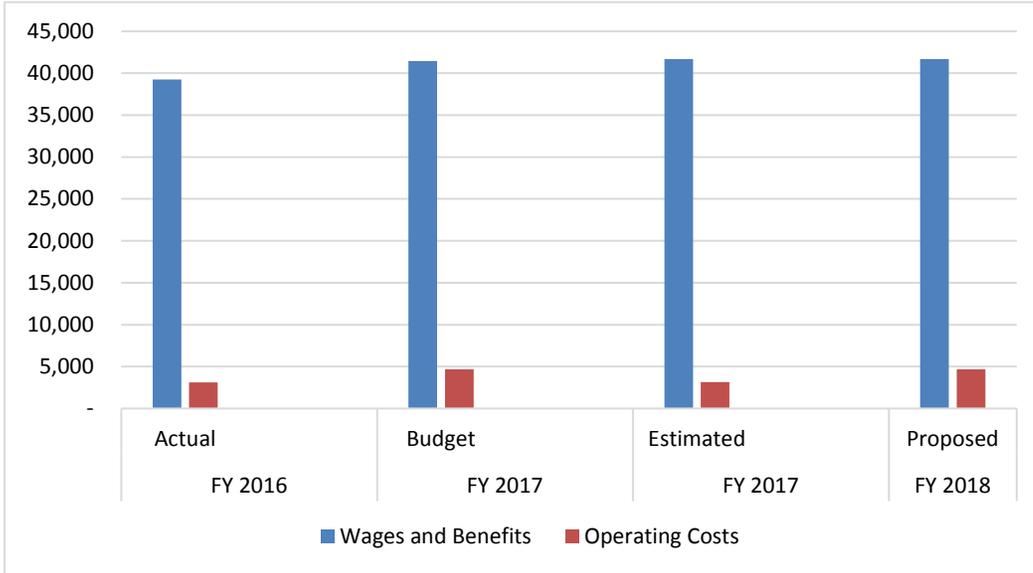
- Street Lighting \$109,295
- Disposal Pick Up \$691,084
- Drains/Roads at Large \$31,873
- Highways and Streets \$245,000
- Metro Act \$9,000
- Property Maint/Mowing \$2,500
- Emergency Siren Maintenance \$4,200
- Debt Service-Principal \$2,414

**Changes in Budget**

~ 14% Decrease from 2017 Budget

**CHARTER TOWNSHIP OF MUNDY  
2018 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
TRUSTEES**

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



Financial Summary	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimated	FY 2018 Proposed
Wages and Benefits	\$ 39,240	\$ 41,449	\$ 41,673	\$ 41,699
Operating Costs	3,113	4,661	3,141	4,680
Total	\$ <u>42,353</u>	\$ <u>46,110</u>	\$ <u>44,814</u>	\$ <u>46,379</u>

**Board Trustees**

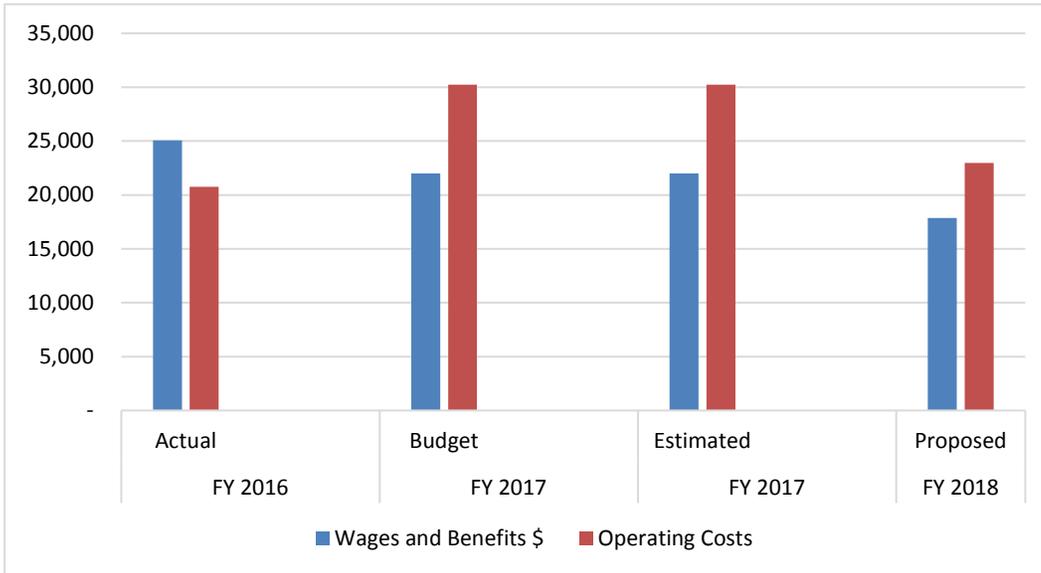
- ~ Elected for 4 year terms
- ~ Enact Legislation and policies
- ~ Approve Budget
- ~ Assist residents

**Changes in Budget**

~ \$269 Increase from 2017 Budget

**CHARTER TOWNSHIP OIF MUNDY  
2018 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
PLANNING COMMISSION**

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



Financial Summary	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimated	FY 2018 Proposed
Wages and Benefits	\$ 25,083	\$ 22,004	\$ 22,004	\$ 17,856
Operating Costs	20,758	30,240	30,240	22,984
Total	\$ <u>45,841</u>	\$ <u>52,244</u>	\$ <u>52,244</u>	\$ <u>40,840</u>

**Planning Department**

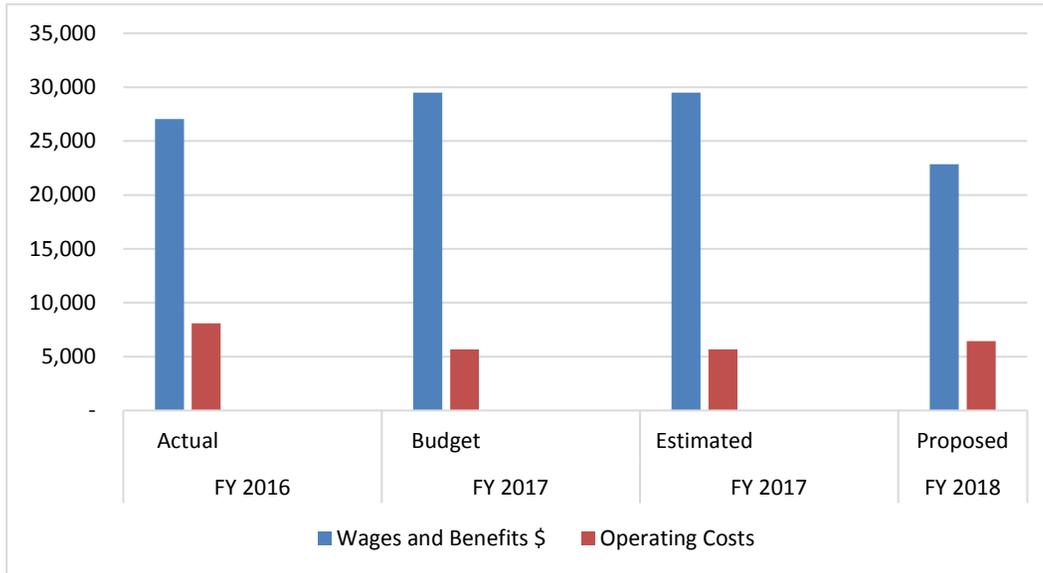
- ~ Comprised of a seven member board who are appointed by the Township Board
- ~ Meet monthly to review and/or approve requests for property improvements

**Changes in Budget**

- ~ 22% Decrease from 2017 Budget
- ~ Wages and Benefits include 15% of Tara Ford's compensation.

**CHARTER TOWNSHIP OF MUNDY  
2018 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
ZONING BOARD OF APPEALS**

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



Financial Summary	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimated	FY 2018 Proposed
Wages and Benefits	\$ 27,050	\$ 29,500	\$ 29,500	\$ 22,864
Operating Costs	8,087	5,658	5,658	6,450
<b>Total</b>	<b>\$ 35,137</b>	<b>\$ 35,158</b>	<b>\$ 35,158</b>	<b>\$ 29,314</b>

**Zoning Board of Appeals**

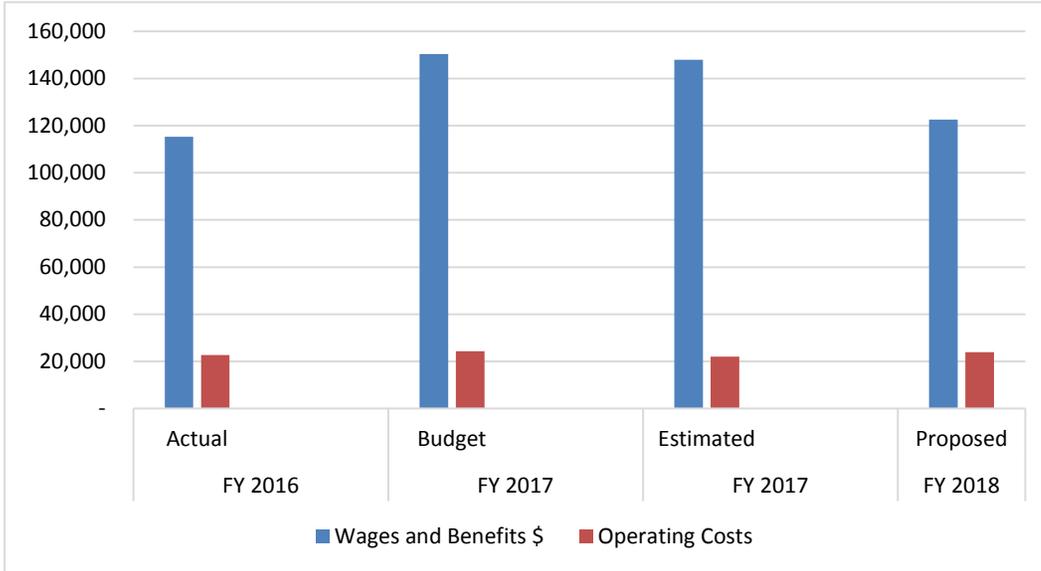
- ~ Comprised of a five member board who are appointed by the Township Board
- ~ Decide on zoning variances and appeals

**Changes in Budget**

- ~ 17% Decrease from 2017 Budget
- ~ Wages and Benefits include 25% of Tara Ford's compensation.

**CHARTER TOWNSHIP OF MUNDY  
2018 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
SUPERVISOR**

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



Financial Summary	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimated	FY 2018 Proposed
Wages and Benefits	\$ 115,269	\$ 150,387	\$ 147,893	\$ 122,619
Operating Costs	22,639	24,240	21,979	23,940
<b>Total</b>	<b>\$ 137,908</b>	<b>\$ 174,627</b>	<b>\$ 169,872</b>	<b>\$ 146,559</b>

**Supervisor's Department**

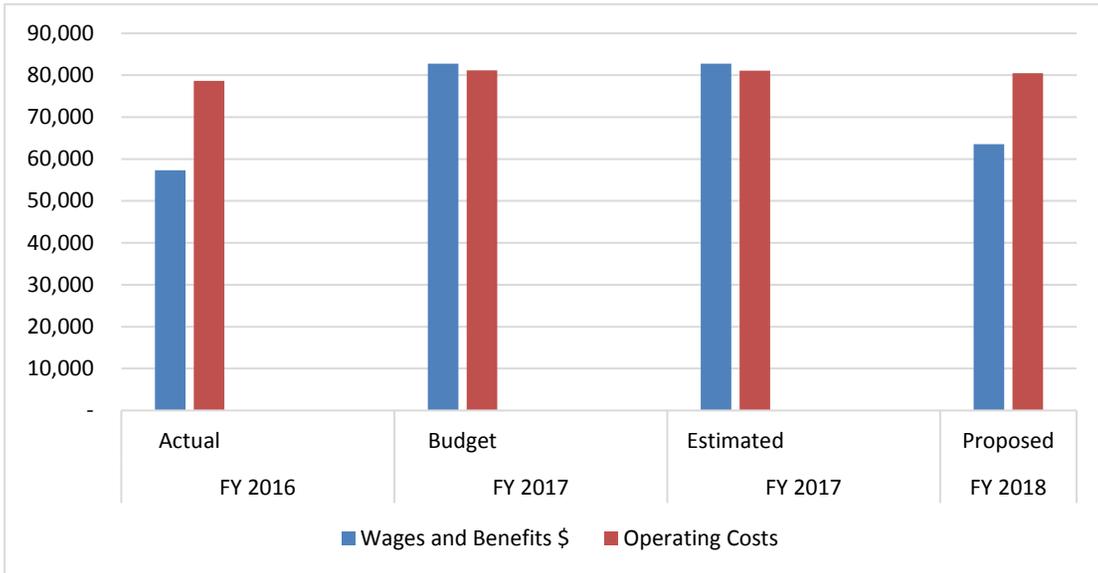
- ~ Supervisor is elected to a 4 year term, in a full-time paid position and sits on the Township Board
- ~ Acting personnel director
- ~ Duties of office include:
  - Managing road projects
  - Budget oversight

**Changes in Budget**

- ~ 16% Decrease from 2017 Budget

**CHARTER TOWNSHIP OF MUNDY  
2018 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
FINANCE**

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



Financial Summary	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimated	FY 2018 Proposed
Wages and Benefits	\$ 57,341	\$ 82,799	\$ 82,769	\$ 63,544
Operating Costs	78,635	81,161	81,057	80,465
Total	\$ <u>135,976</u>	\$ <u>163,960</u>	\$ <u>163,826</u>	\$ <u>144,009</u>

**Finance Department**

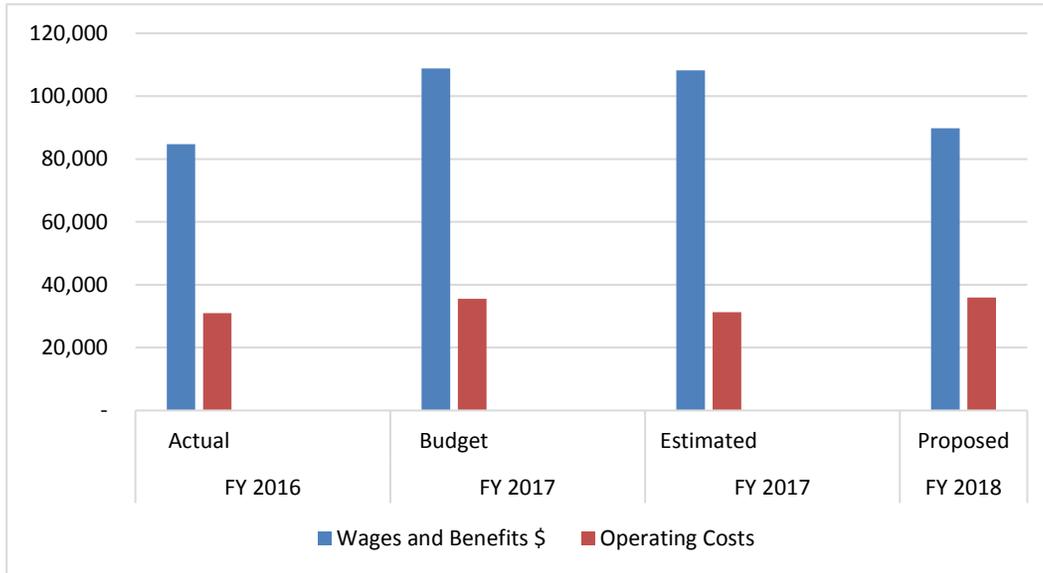
- ~ Financial administration, accounting and reporting
- ~ Budget preparation and oversight
- ~ Annual financial statement audit and maintaining proper internal controls
- ~ Accounts payable, accounts receivable and payroll functions

**Changes in Budget**

- ~ 12% Decrease from 2017 Budget

**CHARTER TOWNSHIP OF MUNDY  
2018 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
CLERK**

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



Financial Summary	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimated	FY 2018 Proposed
Wages and Benefits	\$ 84,693	\$ 108,792	\$ 108,252	\$ 89,764
Operating Costs	30,976	35,526	31,324	35,959
Total	<u>\$ 115,669</u>	<u>\$ 144,318</u>	<u>\$ 139,576</u>	<u>\$ 125,723</u>

**Clerk's Department**

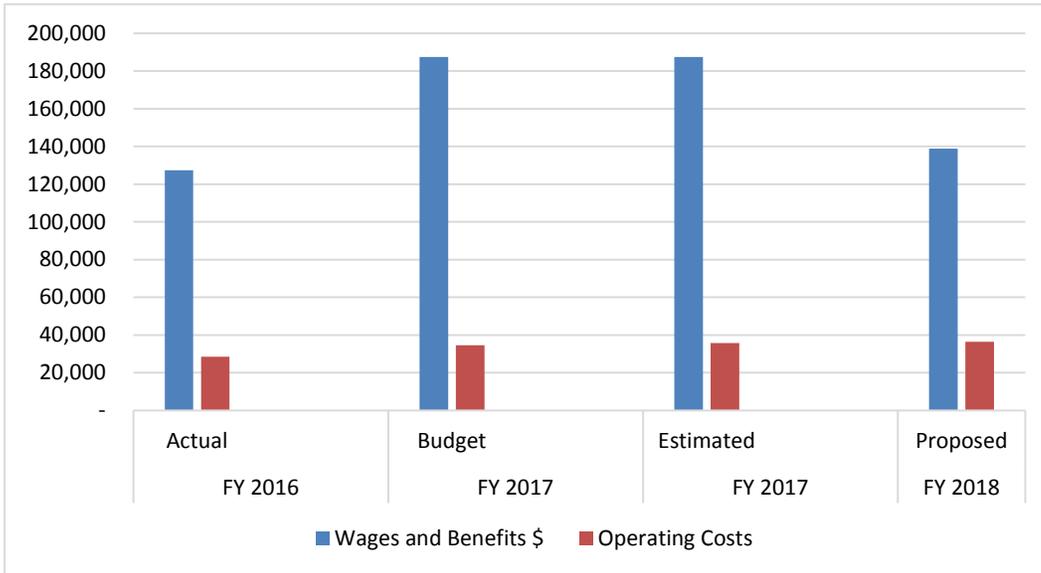
- ~ Clerk is elected to a 4 year term, in a part-time paid position and sits on the Township Board
- ~ Maintains Township records
- ~ Coordinates and regulated elections
- ~ FOIA administration

**Changes in Budget**

- ~ 13% Decrease from 2017 Budget

**CHARTER TOWNSHIP OF MUNDY  
2018 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
TREASURER**

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



Financial Summary	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimated	FY 2018 Proposed
Wages and Benefits	\$ 127,401	\$ 187,421	\$ 187,421	\$ 138,904
Operating Costs	28,435	34,599	35,708	36,377
Total	\$ <u>155,836</u>	\$ <u>222,020</u>	\$ <u>223,129</u>	\$ <u>175,281</u>

**Treasurer's Department**

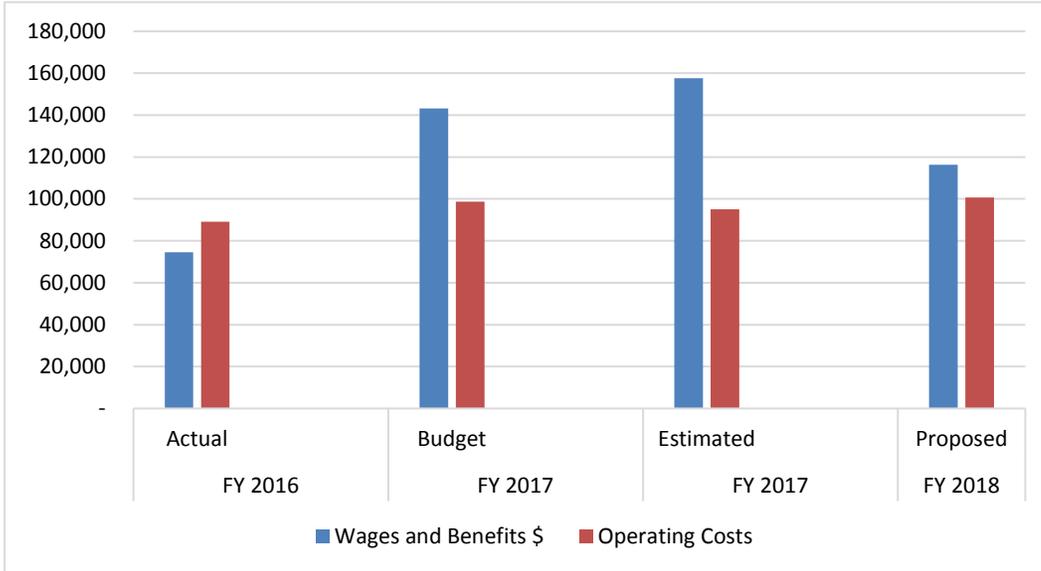
- ~ Treasurer is elected to a 4 year term, in a part-time paid position and sits on the Township Board
- ~ Oversees cash receipting and investment of Township funds
- ~ Oversees property tax and special assessment billing and collection

**Changes in Budget**

- ~ 21% Decrease from 2017 Budget

**CHARTER TOWNSHIP OF MUNDY  
2018 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
ASSESSING**

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



	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimated	FY 2018 Proposed
Financial Summary				
Wages and Benefits	\$ 74,623	\$ 143,272	\$ 157,645	\$ 116,272
Operating Costs	89,110	98,654	95,052	100,669
Total	\$ <u>163,733</u>	\$ <u>241,926</u>	\$ <u>252,697</u>	\$ <u>216,941</u>

**Assessing Department**

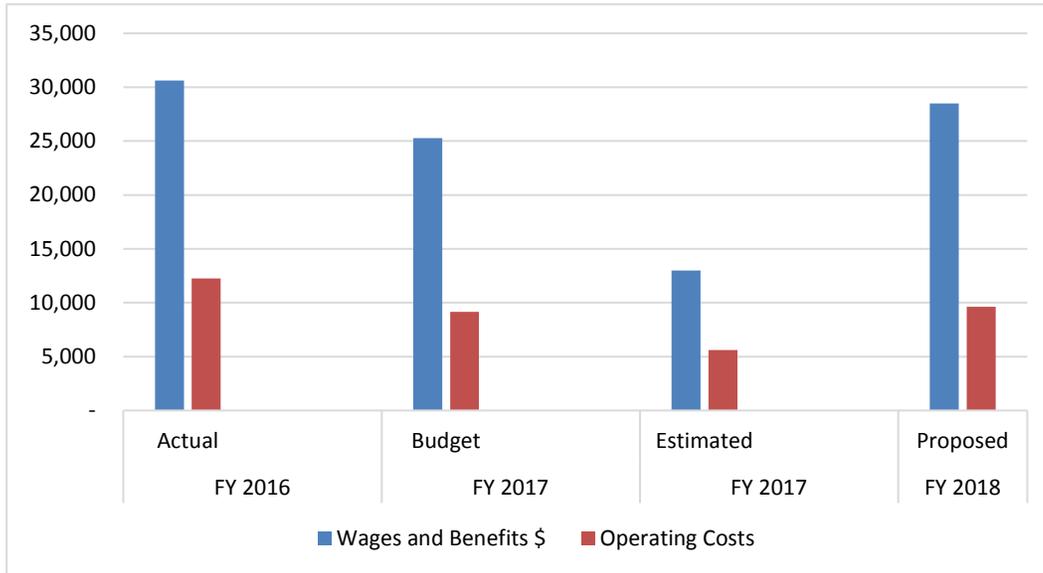
- ~ Assesses real and personal property values
- ~ Distinguishes and allocates special assessment districts
- ~ Board of review responsibilities such as reviewing property tax value disputes, principal residence exemptions and poverty exemption appeals

**Changes in Budget**

- ~ 10% Decrease from 2017 Budget

**CHARTER TOWNSHIP OF MUNDY  
2018 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
ELECTIONS**

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



Financial Summary	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimated	FY 2018 Proposed
Wages and Benefits	\$ 30,631	\$ 25,282	\$ 12,983	\$ 28,493
Operating Costs	12,268	9,165	5,611	9,620
Total	<u>\$ 42,899</u>	<u>\$ 34,447</u>	<u>\$ 18,594</u>	<u>\$ 38,113</u>

**Election Department**

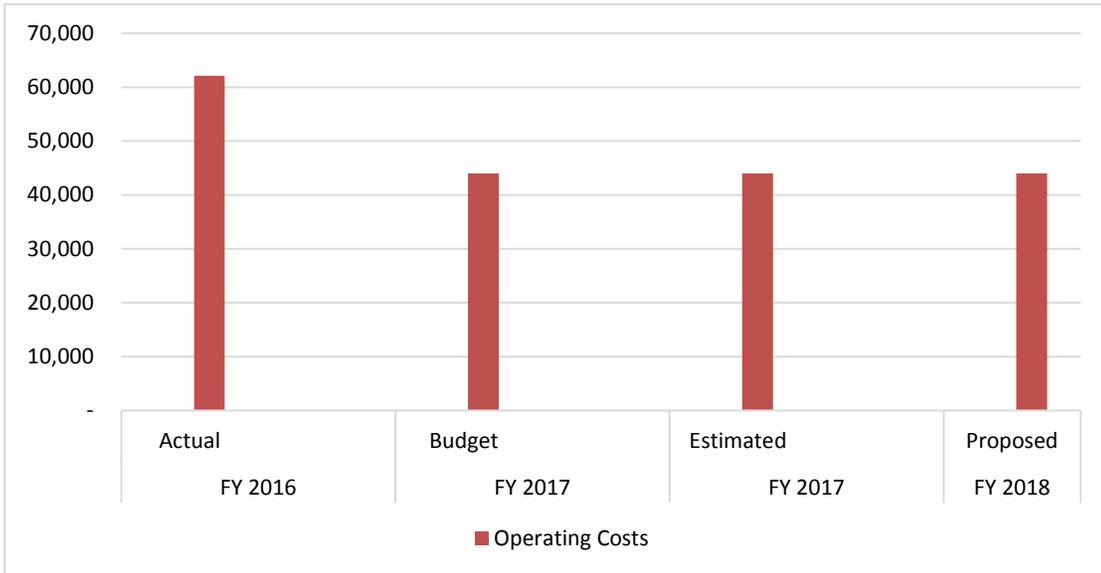
- ~ Coordinates all elections, including absentee balloting
- ~ Utilizes election workers who are paid through accounts payable, not payroll

**Changes in Budget**

- ~10% Increase from 2017 Budget
- ~ Budgeted for 3 elections in 2018

**CHARTER TOWNSHIP OF MUNDY  
2018 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
ATTORNEY**

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



Financial Summary	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimated	FY 2018 Proposed
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Operating Costs	62,097	44,000	44,000	44,000
Total	\$ <u>62,097</u>	\$ <u>44,000</u>	\$ <u>44,000</u>	\$ <u>44,000</u>

**Attorney's Department**

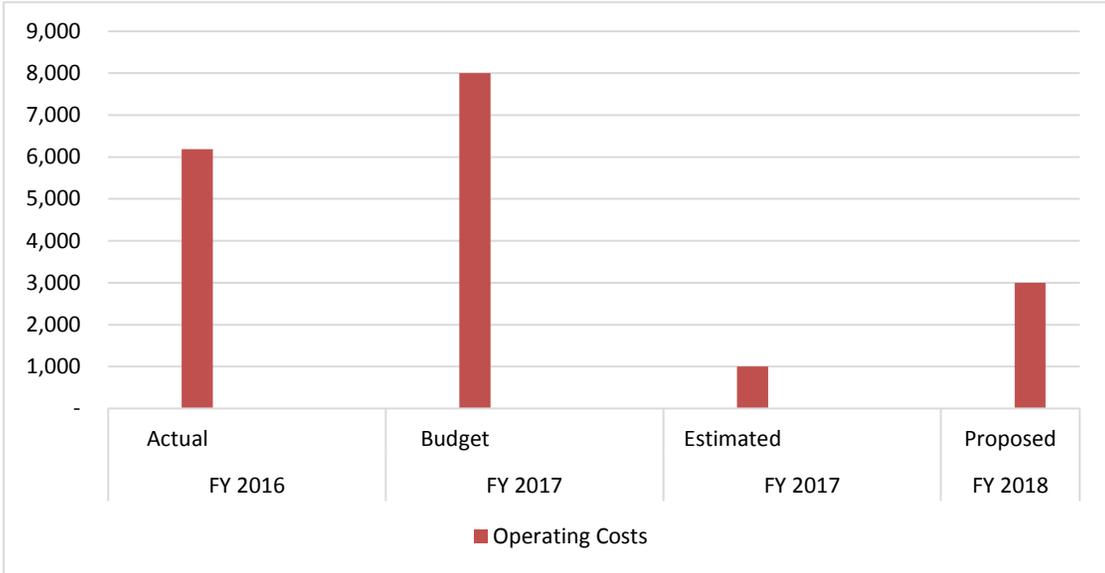
- ~ Contracted by Township to advise Township Board and other staff on legal issues
- ~ Represents Township in lawsuits and other legal litigation
- ~ Township attorney expenses excluded from this department are:
  - Planning (Budget \$6,125)
  - Zoning Board of Appeals (Budget \$2,625)
  - Sewer and Water (Budget \$2,500)

**Changes in Budget**

- ~ No change to budget amount

**CHARTER TOWNSHIP OF MUNDY  
2018 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
LABOR RELATIONS**

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



Financial Summary	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimated	FY 2018 Proposed
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Operating Costs	6,190	8,000	1,000	3,000
<b>Total</b>	<b>\$ 6,190</b>	<b>\$ 8,000</b>	<b>\$ 1,000</b>	<b>\$ 3,000</b>

**Labor Relations**

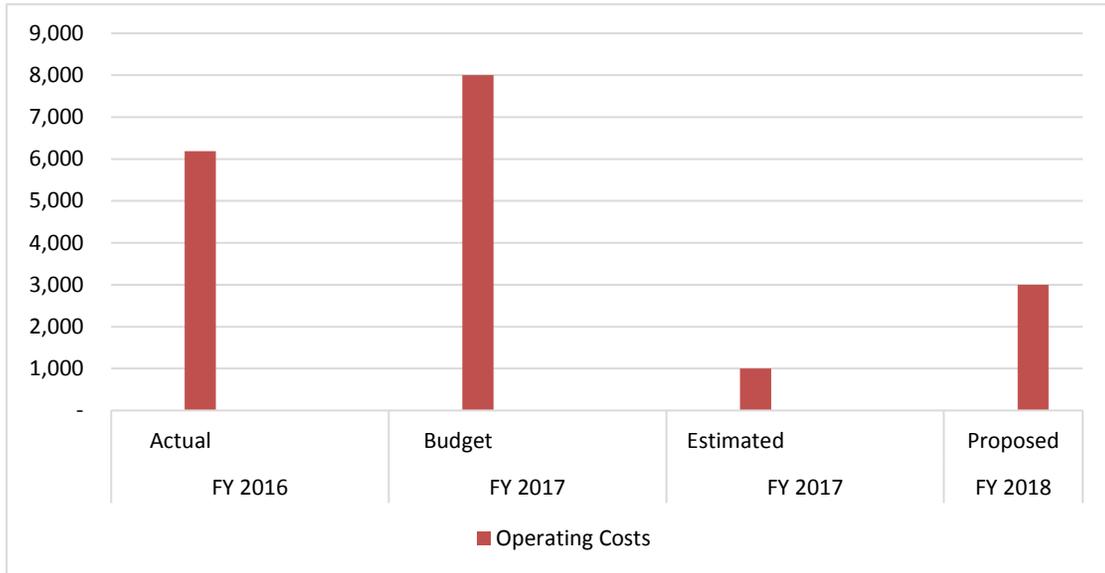
- ~ Includes contractual labor attorney and personnel consultant
- ~ Advises Board and staff on employment, labor contract negotiations and benefit issues
- ~ Represents the Township during labor contract negotiations

**Changes in Budget**

- ~ Since there are no scheduled contract negotiations in 2018, the budget was reduced by \$5,000

**CHARTER TOWNSHIP OF MUNDY  
2018 ADOTPED BUDGET  
DEPARTMENT APPROPRIATIONS  
CEMETERY**

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



Financial Summary	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimated	FY 2018 Proposed
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Operating Costs	8,556	6,936	5,728	6,133
<b>Total</b>	<b>\$ 8,556</b>	<b>\$ 6,936</b>	<b>\$ 5,728</b>	<b>\$ 6,133</b>

**Cemetery**

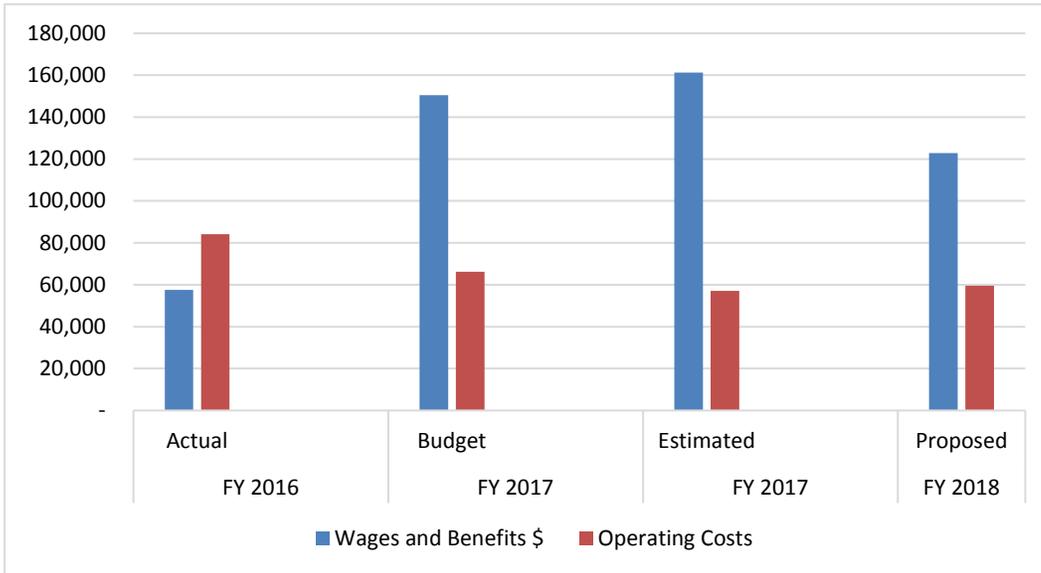
~ Responsible for grounds maintenance of the Township Cemetery

**Changes in Budget**

~ \$803 Decrease from 2017 Budget

**CHARTER TOWNSHIP OF MUNDY  
2018 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
BUILDING**

FUND/FUNCTION: GENERAL/BUILDING  
STAFF RESPONSIBLE: SUPERVISOR



Financial Summary	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimated	FY 2018 Proposed
Wages and Benefits	\$ 57,505	\$ 150,547	\$ 161,224	\$ 122,833
Operating Costs	84,139	66,144	57,039	59,549
Total	<u>\$ 141,644</u>	<u>\$ 216,691</u>	<u>\$ 218,263</u>	<u>\$ 182,382</u>

**Building Department**

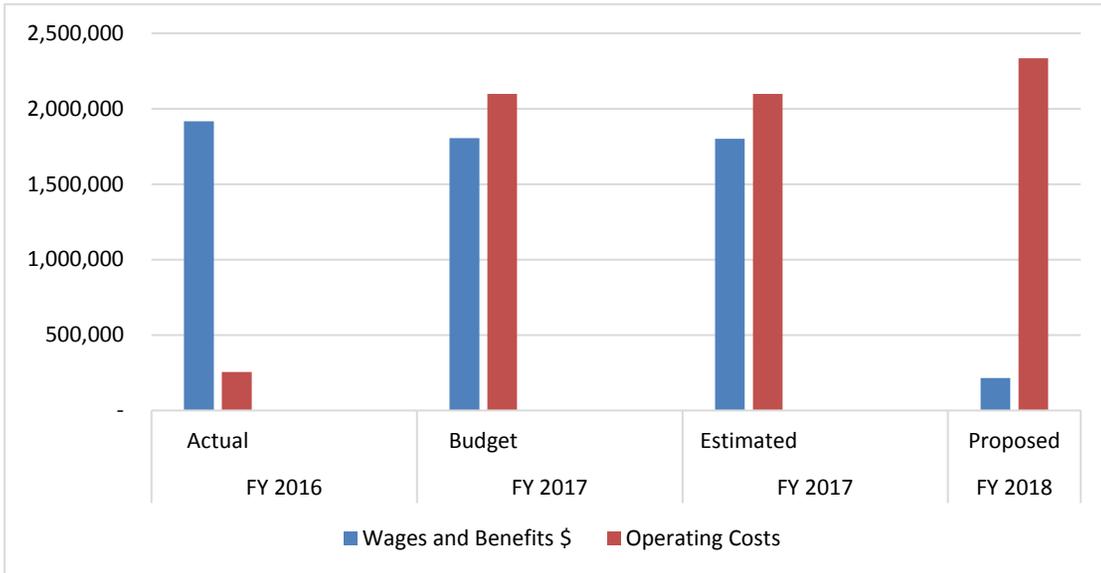
- ~ Issues building, electrical, plumbing, mechanical, sign and zoning permits
- ~ Performs inspections to ensure code enforcement

**Changes in Budget**

- ~ 16% Decrease from 2017 Budget
- ~ Allocated 40% of Tara Ford's compensation and 100% of Matt Hart's compensation.

**CHARTER TOWNSHIP OF MUNDY  
2018 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
POLICE**

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



Financial Summary	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimated	FY 2018 Proposed
Wages and Benefits	\$ 1,917,732	\$ 1,804,753	\$ 1,802,209	\$ 214,778
Operating Costs	254,503	2,098,715	2,098,730	2,334,804
<b>Total</b>	<b>\$ 2,172,235</b>	<b>\$ 3,903,468</b>	<b>\$ 3,900,939</b>	<b>\$ 2,549,582</b>

**Police Department**

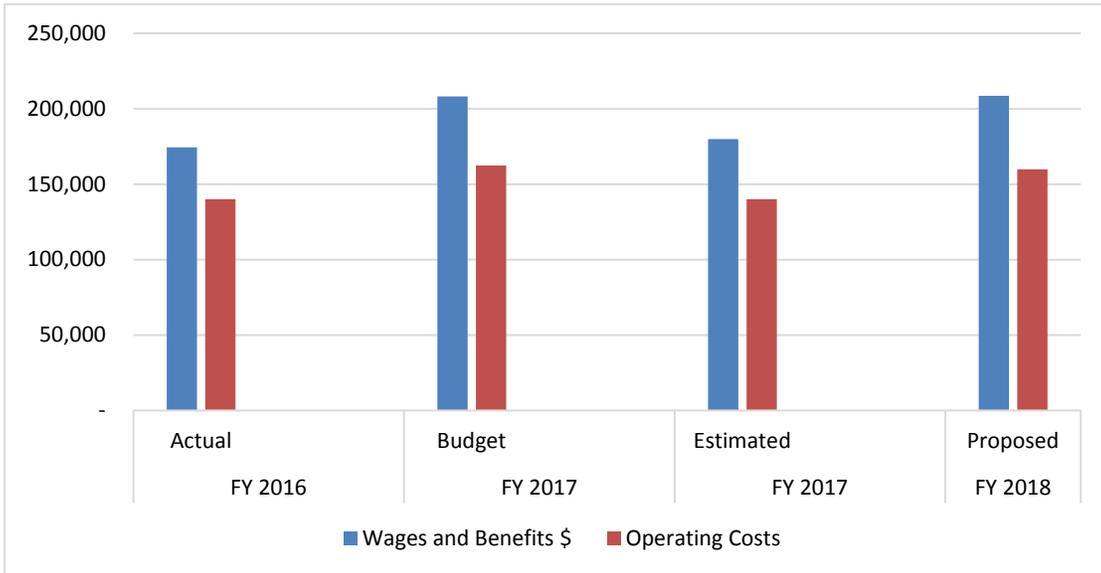
- ~ Crime Prevention
- ~ Protect life and property
- ~ Preserve peace, order and safety
- ~ Law and ordinance enforcement
- ~ Safeguard constitutional guarantees of all citizens
- ~ Present evidence for prosecution of offenders

**Changes in Budget**

- ~ 35% decrease from 2017 Budget

**CHARTER TOWNSHIP OF MUNDY  
2018 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
FIRE**

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



Financial Summary	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimated	FY 2018 Proposed
Wages and Benefits	\$ 174,405	\$ 208,174	\$ 180,007	\$ 208,615
Operating Costs	139,955	162,435	139,995	159,856
<b>Total</b>	<b>\$ 314,360</b>	<b>\$ 370,609</b>	<b>\$ 320,002</b>	<b>\$ 368,471</b>

**Fire Department**

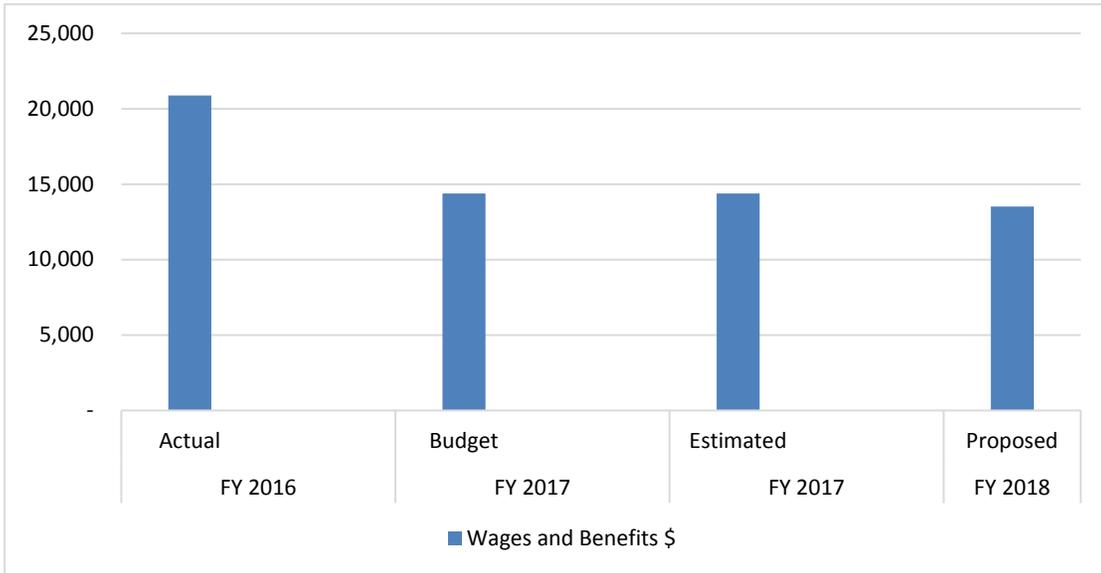
- ~ Maintains comprehensive program in planning, preparedness, response and recovery
- ~ Preservation of life and property

**Changes in Budget**

- ~ Slight decrease from 2017 Budget

**CHARTER TOWNSHIP OF MUNDY  
2018 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
ORDINANCE ENFORCEMENT**

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



Financial Summary	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimated	FY 2018 Proposed
Wages and Benefits	\$ 20,890	\$ 14,378	\$ 14,378	\$ 13,530
Operating Costs	-	-	-	-
<b>Total</b>	<b>\$ 20,890</b>	<b>\$ 14,378</b>	<b>\$ 14,378</b>	<b>\$ 13,530</b>

**Ordinance Enforcement**

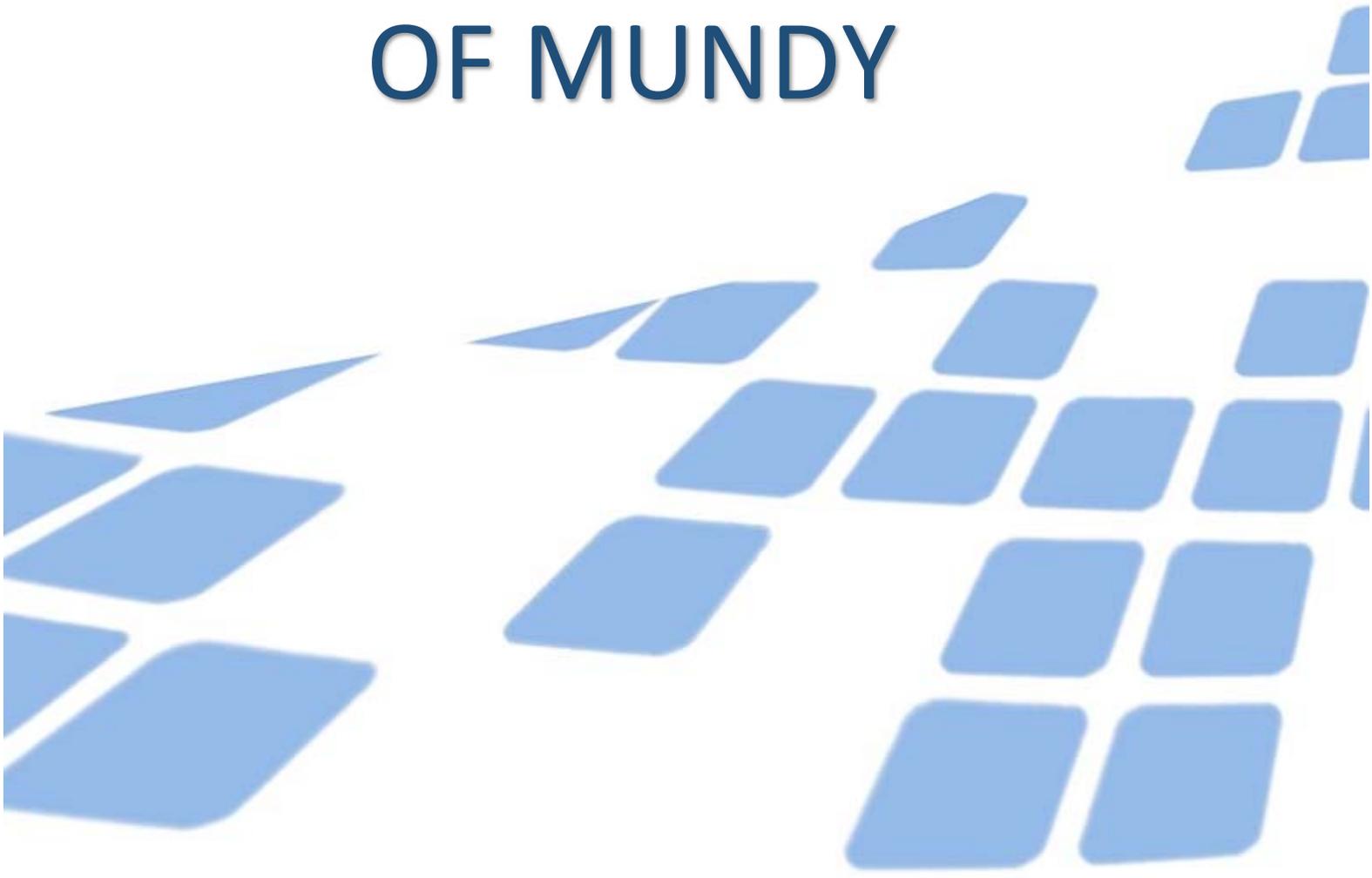
~ Law and Ordinance Enforcement

**Changes in Budget**

~ 6% Decrease from 2017 Budget

~ Wages and Benefits include 20% of Tara Ford's compensation.

# CHARTER TOWNSHIP OF MUNDY



## CAPITAL IMPROVEMENT FUND

**CHARTER TOWNSHIP OF MUNDY  
2018 ADOPTED BUDGET  
CAPITAL IMPROVEMENT FUND  
FINANCIAL SUMMARY**

**Estimated Revenue Source**

Grant Revenue	\$ -	
Transfer in From General Fund	<u>77,970</u>	
 Total Budgeted Revenue Sources		<b>\$ 77,970</b>

**Estimated Expenditures**

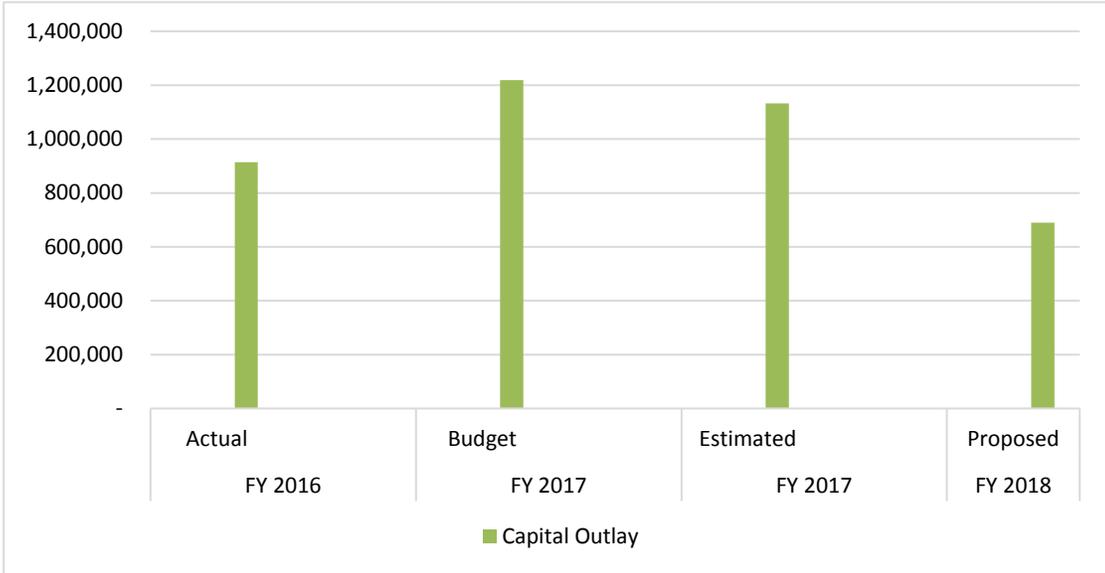
Capital Expense-Building/Grounds	27,000	
Capital Expense-Equipment/Furniture	23,000	
Capital Expense-Vehicles	635,000	
Capital Expense-Technology	<u>5,000</u>	
 Total Budgeted Expenditures		<b>\$ <u>690,000</u></b>
 Budgeted Net Revenue (Expenditures)		<b>\$ <u><u>(612,030)</u></u></b>

**Estimated Fund Balance**

Fund Balance at December 31, 2016 (Audited)	\$ 547,926
Estimated Change in Fund Balance at December 31, 2017	<u>86,432</u>
Estimated Fund Balance at December 31, 2017	634,358
Estimated Change in Fund Balance at December 31, 2018	<u>(612,030)</u>
Estimated Fund Balance at December 31, 2018	<b>\$ <u><u>22,328</u></u></b>

**CHARTER TOWNSHIP OF MUNDY  
2018 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
CAPITAL IMPROVEMENT FUND**

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



Financial Summary	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimated	FY 2018 Proposed
Operating Costs	\$ -	\$ -	\$ -	\$ -
Capital Outlay	914,400	1,218,955	1,132,523	690,000
<b>Total</b>	<b>\$ 914,400</b>	<b>\$ 1,218,955</b>	<b>\$ 1,132,523</b>	<b>\$ 690,000</b>

**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

**Changes in Budget**

- ~ 44% Decrease from 2017 Budget
- ~ Major expenses include \$600,000 for a new fire truck, \$35,000 for new building dept vehicle and \$23,000 for a new generator for fire station 2.

# CHARTER TOWNSHIP OF MUNDY



## SEWER AND WATER FUND

**CHARTER TOWNSHIP OF MUNDY  
2018 ADOPTED BUDGET  
SEWER AND WATER FUND  
FINANCIAL SUMMARY**

**Estimated Revenue Source**

Charges for Services	\$ 4,335,416
Interest/Penalty Charges	15,552
Investment Income	<u>4,000</u>
 Total Budgeted Revenue Sources	 <b>\$ 4,354,968</b>

**Estimated Expenditures**

Cost of Water Purchased	1,880,453
Cost of Sewage Treatment	2,116,805
Operation & Maintenance Costs	435,941
Depreciation	<u>371,869</u>
 Total Budgeted Expenditures	 <b>\$ <u>4,805,068</u></b>
 Budgeted Net Revenue (Expenditures)	 <b>\$ <u><u>(450,100)</u></u></b>

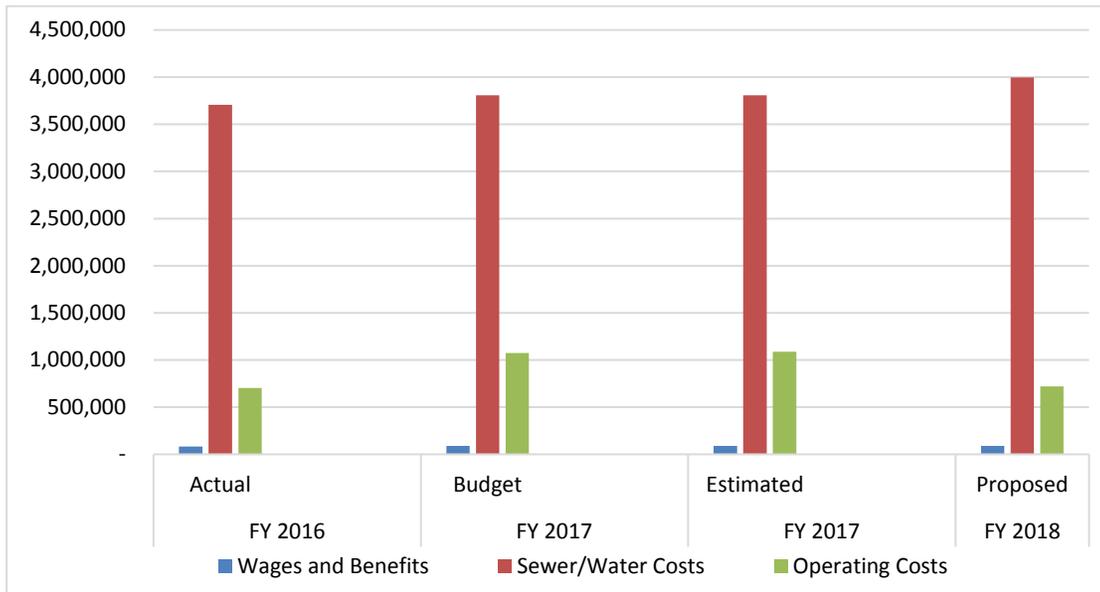
**Estimated Fund Balance**

Net Position at December 31, 2016 (Audited)	\$ 13,975,195
Estimated Change in Net Position at December 31, 2017	<u>(399,351)</u>
Estimated Net Position at December 31, 2017	13,575,844
Estimated Change in Net Position at December 31, 2018	<u>(450,100)</u>
Estimated Net Position at December 31, 2018	<b>\$ <u><u>13,125,744</u></u></b>

**CHARTER TOWNSHIP OF MUNDY  
2018 ADOPTED BUDGET  
DEPARTMENT APPROPRIATIONS  
SEWER AND WATER FUND**

FUND/FUNCTION: SEWER AND WATER/PUBLIC WORKS

STAFF RESPONSIBLE: TREASURER



Financial Summary	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimated	FY 2018 Proposed
Wages and Benefits	\$ 81,925	\$ 88,118	\$ 88,763	\$ 88,065
Sewer/Water Costs	3,708,096	3,806,614	3,806,913	3,997,258
Operating Costs	705,022	1,075,416	1,086,776	719,745
<b>Total</b>	<b>\$ 4,495,043</b>	<b>\$ 4,970,148</b>	<b>\$ 4,982,452</b>	<b>\$ 4,805,068</b>

**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**

- ~ 3% Decrease from 2017 Budget
- ~ Decrease in budget due to new meters purchased in 2017 budget