

CHARTER
TOWNSHIP OF
MUNDY
2020
ADOPTED
BUDGET

CHARTER TOWNSHIP OF MUNDY

2020 ADOPTED BUDGET

Supervisor
Joe Oskey

Clerk
Tonya Ketzler

Treasurer
Cory Bostwick

Trustees
Dennis Owens
Kay Doerr
Dan Morey
Mark Gorton

Manager
Chad Young

Finance Director
Shawna Farrell

Fire Chief
Ed Blight

CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
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CHARTER TOWNSHIP OF MUNDY 2020 ADOPTED BUDGET

Message from the Finance Director

For the seventh year in a row, the Township will see an increase in property tax revenue. The increase expected for 2020 is the result of slightly increasing property values. Although, we are only estimating an increase of approximately 3% for 2020, this is a good sign that property values are continuing to rise.

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 \$1.3 million in state revenue sharing over the past year and is expecting the same for 2020. 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 has received approximately \$39,000 each year since the program began in 2015 and is expecting the same for 2020.

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 in recent years, they are still within the required 25% of current budgeted revenue.

The 2020 budget is estimating a decrease in net assets of \$415,218, which means budgeted expenditures exceed budgeted revenues. A large contributing factor to this decrease has to do with anticipated road projects that were approved in the previous year's budget.

Lastly, I would like to thank the Township Board, department heads and other Township employees that have contributed to preparing and passing the 2020 budget.

Shawna Farrell

Shawna Farrell, CPA
Finance Director

CHARTER TOWNSHIP OF MUNDY

2020 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 four separate funds: General Fund, Capital Improvement Fund, Capital Improvement Bond 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 2020 is \$6,152,940. This is an increase of \$693,411 from the 2019 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 last few years have brought about a lot of capital spending from this fund as a building was renovated in 2018 and a much needed fire truck was purchased. In 2019, the Township received a Capital Improvement Bond of \$2,500,000. The Capital Improvement Fund received \$623,481 from this bond to replenish funds used to purchase the fire truck. The Capital Improvement Fund's 2020 budget consists of expenditures of \$20,000 for various building capital improvements and \$50,000 for completion of the Hill Road Park.

The Capital Improvement Bond Fund was created in 2019 when the Capital Improvement Bond was received. This fund accounts for the bond proceeds of \$1,954,585 that were received to construct the park located on Hill Road as well as the expenditures incurred to construct the park. The 2020 budget is estimating \$988,960 will be spent from the bond to complete the park construction.

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

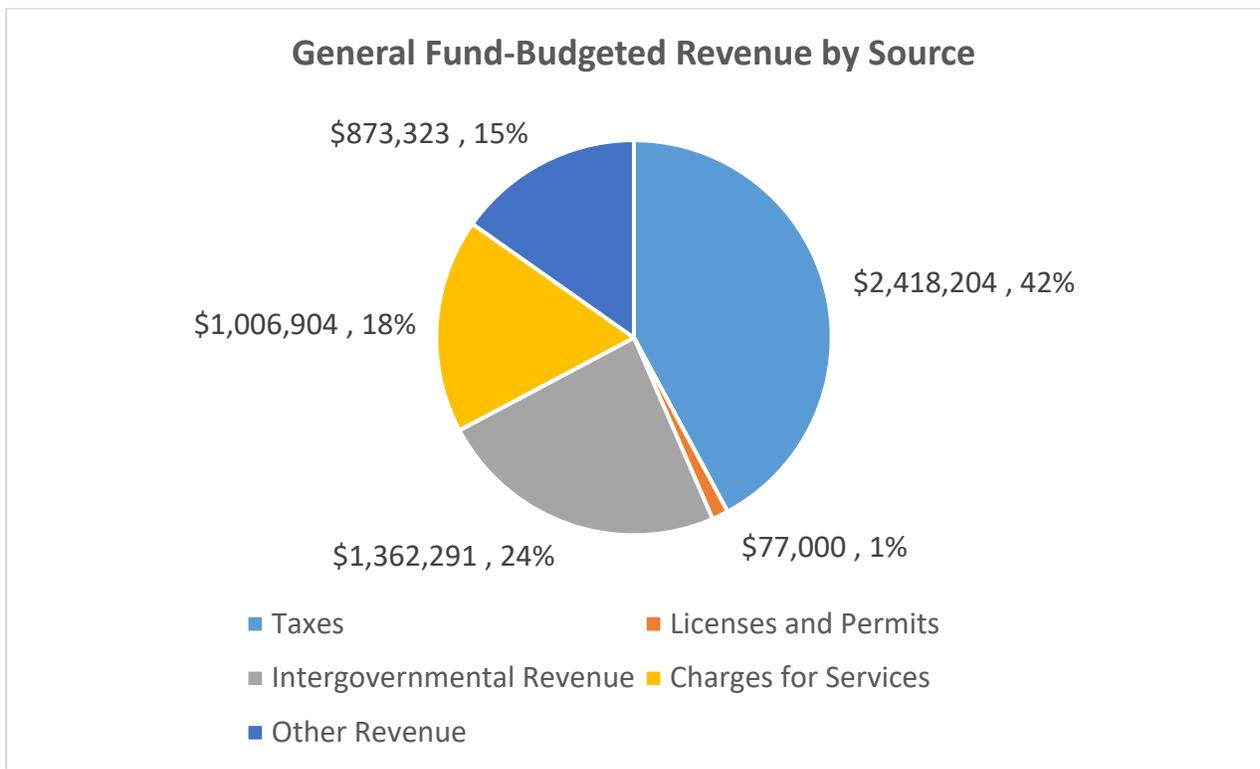
CHARTER TOWNSHIP OF MUNDY 2020 ADOPTED BUDGET

cash is received or spent. The Sewer and Water Fund's 2020 budgeted revenues and expenditures are \$4,709,109 and \$4,974,404, respectively. This fund expected to reduce its fund balance by \$265,295 due the depreciation cost of water and sewer lines that are not passed along to consumers.

General Fund Overview

Revenue

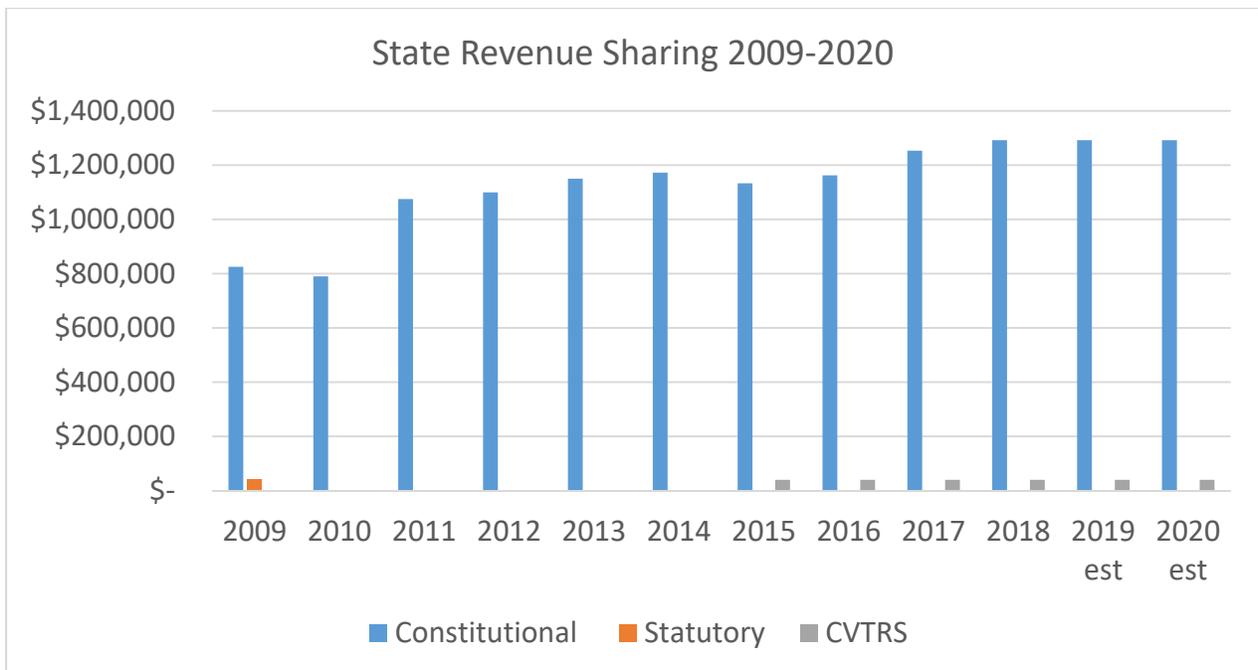
The General Fund's two largest revenue sources are property taxes at 42% and State Revenue Sharing at 24% of total revenue. Although charges for services make up 18% of total General Fund revenue, 80% of the charges for services revenue comes from special assessment collections, which are collected to offset the cost of disposal services and street lighting that are charged back to the residents. Budgeted property taxes for 2020 increased slightly, but there is still an overall 20% 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 2020 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 2015-2019. The following chart depicts the trend in State Revenue Sharing for the last ten years with estimated figures for 2019 and 2020

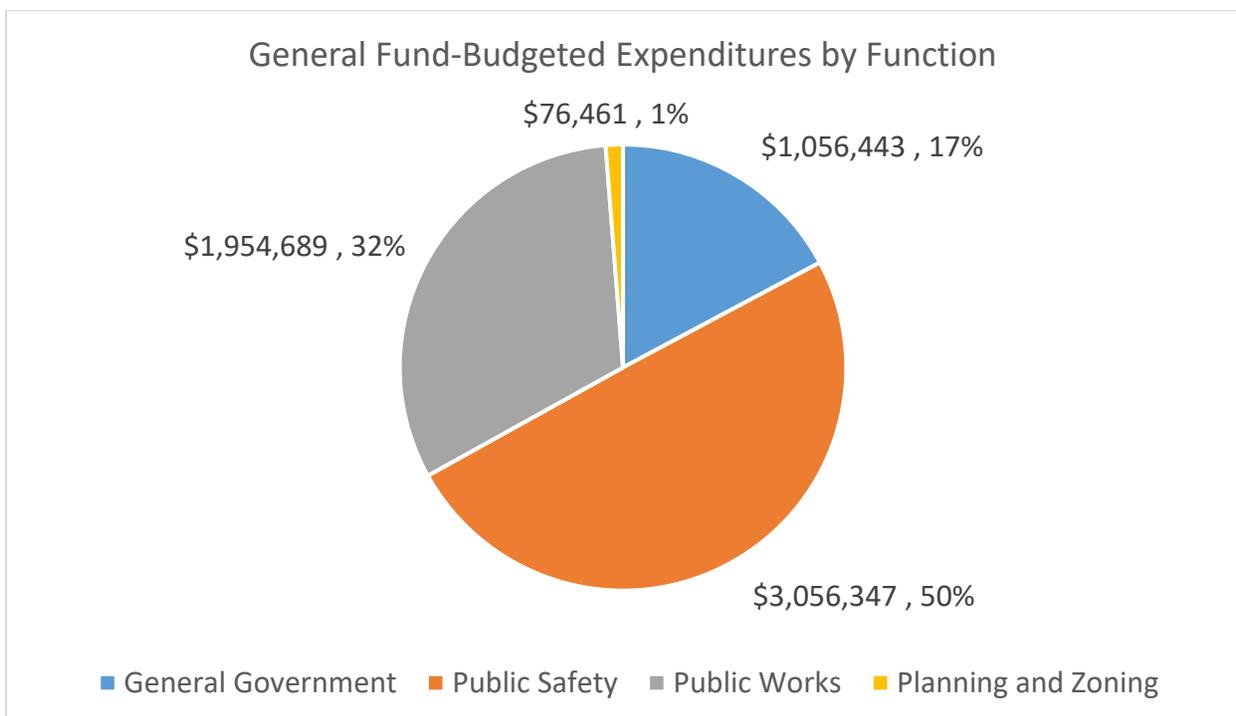


CHARTER TOWNSHIP OF MUNDY 2020 ADOPTED BUDGET

Expenditures

The General Fund expenditure budget for 2020 is \$6,152,940, an increase of \$693,411 from the 2019 adopted budget. This increase is a result of road projects that were approved in previous budget years.

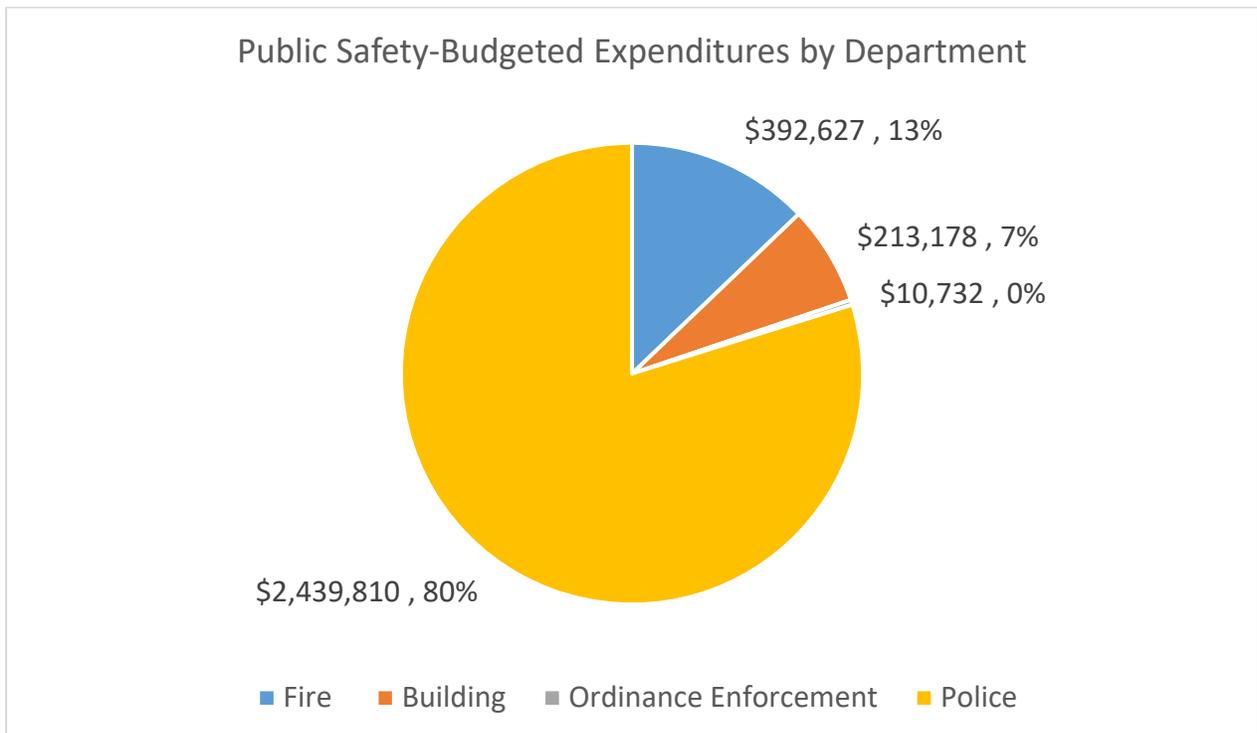
The largest operating cost to the Township is public safety which includes police, firefighting, building inspection and ordinance enforcement; accounting for 50% of the Township's overall budget. General government expenditures are 17% and Public works accounts for 32% of the total budgeted expenditures. 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 2020 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 2020 General Fund expenditure budget. The overall 2020 public safety budget for operations increased \$134,449 from the amended 2019 budget. The following graph shows the breakdown of the public safety function by department.



**CHARTER TOWNSHIP OF MUNDY
2020 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	\$ 85,000
2015-Shared Services Agreements	\$ 45,000
2015-City, Village and Township Revenue Sharing	\$ 39,916
2016-Property Tax Increase	\$ 39,947
2018-Building Rentals	\$164,532

<u>Cost Reductions 2008-2019</u>	<u>Estimated Savings Per Year</u>
Switched from Verizon to Comcast for telephone service	\$7,900
Re-negotiated monthly rug contract	\$1,100
Reduced newspaper publications	\$7,000
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
Hiring of in-house assessor	\$32,451

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
2020 ADOPTED BUDGET
GENERAL FUND
FINANCIAL SUMMARY**

Estimated Revenue Source

Taxes	\$ 2,418,204	
Licenses and Permits	77,000	
Intergovernmental Revenue	1,362,291	
Charges for Services	1,006,904	
Interest Income	15,000	
Other Revenue	<u>858,323</u>	
 Total Budgeted Revenue Sources		 \$ 5,737,722

Estimated Expenditures

Non-Departmental	34,007	
Public Works	1,934,689	
Trustees	50,730	
Planning Board	42,475	
Zoning Board of Appeals	33,986	
Supervisor	232,091	
Finance	147,615	
Clerk	125,294	
Treasurer	184,859	
Assessing	189,476	
Elections	47,439	
Attorney	44,000	
Labor Relations	3,000	
Cemetery	6,932	
Building	213,178	
Police	2,439,810	
Fire	392,627	
Ordinance Enforcement	10,732	
Parks and Recreation	<u>20,000</u>	
 Total Budgeted Expenditures		 \$ <u>6,152,940</u>
 Budgeted Net Revenue (Expenditures)		 \$ <u><u>(415,218)</u></u>

Estimated Fund Balance

Fund Balance at December 31, 2018 (Audited)	\$ 2,479,086
Estimated Change in Fund Balance at December 31, 2019	<u>538,151</u>
Estimated Fund Balance at December 31, 2019	3,017,237
Estimated Change in Fund Balance at December 31, 2020	<u>(415,218)</u>
Estimated Fund Balance at December 31, 2020	2,602,019
Less Restricted Fund Balance-Parks & Rec	(464)
Less Committed Fund Balance-Five Year Road Plan	<u>(220,582)</u>
Estimated Unassigned Fund Balance at December 31, 2020	<u><u>\$ 2,380,973</u></u>

**CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
GENERAL FUND REVENUE**

REVENUE BY SOURCE	2018 Actual	2019 Budget	2020 Budget
<u>Taxes</u>			
Current Property Taxes	\$ 2,127,343	\$ 2,159,790	\$ 2,234,096
Tax Administration Fees	146,196	182,776	182,776
CP-Limited Torrey Hills	1,328	1,326	1,332
<u>Licenses & Permits</u>			
Dog Licenses	252	-	-
Zoning Permits	10,083	4,000	4,000
Sign Permits	10,341	8,000	8,000
Application Fees	6,900	5,000	5,000
Building Permits & House Inspections	107,498	60,000	60,000
<u>Intergovernmental Revenue</u>			
Community Development	4,183	2,000	2,000
State Liquor Tax	12,019	10,434	12,000
Local Community Stabilization App	18,880	15,000	30,000
Revenue Sharing-State	1,332,417	1,293,714	1,318,291
<u>Charges for Services</u>			
School Tax Collection	59,167	60,841	60,860
Disposal Pick Up	679,319	703,680	727,015
Mowing/Property Assessment	2,795	1,905	1,905
Street Lights & Traffic Lights	89,687	82,124	82,124
Planning	11,708	5,000	5,000
State Inspection Program	126,501	85,000	85,000
Reports-Fire	20	-	-
City of SC Building Contract	62,818	45,000	45,000
<u>Fines & Forfeits</u>			
Ordinance Fines	-	8,000	5,000
<u>Interest Income</u>			
	21,673	8,700	15,000
<u>Other Revenue</u>			
Impact Fee	354,782	300,000	375,000
Comcast Franchise Fee	254,164	251,755	252,792
Metro Act Revenue	10,726	10,000	10,000
Pilgrim Dr. SAD	19,254	20,140	19,502
Windfield Estates SAD	32,219	30,430	-
Estate Hill-Bridgeman Trail SAD	10,963	13,052	12,361
Pine Valley SAD	24,485	17,377	14,423
Reid Road SAD	-	-	4,413
GAIN Rent Revenue	21,699	24,420	24,420
Township Hall Rental Fees	425	75	300
4029 Grand Blanc Rd Rent	46,680	45,000	45,000
5420 Hill 23 Rent	95,112	95,112	95,112
Election Reimbursement	3,336	-	-
Miscellaneous Revenue	26,627	-	-
Miscellaneous Revenue-Fire	769	-	-
OFS-Bond Proceeds	-	2,542,211	-
TOTAL REVENUE AND OTHER SOURCES	\$ 5,732,369	\$ 8,091,862	\$ 5,737,722

**CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
GENERAL INFORMATION-APPROPRIATIONS**

KEY ASSUMPTIONS FOR ALL DEPARTMENTS/ALL FUNDS

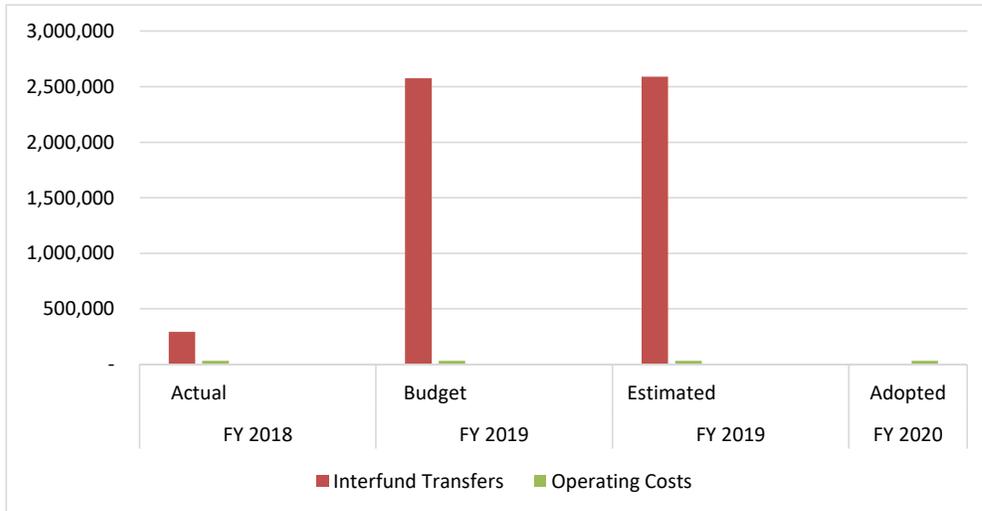
- Wages include a 2.5% raise for AFSCME employees effective 1/1/20
- Wages include raises negotiated for the Fire Department
- Health insurance increase of 3% for AFSCME
- Short-term and Long-term disability insurance increase of 3%
- Life Insurance increase of 3%
- Dental Insurance increase of 3%
- 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	2020 Full-Time	2020 Part-Time	2020 FTEs	2019 FTEs
Trustees	0	4	0.09	0.09
Supervisor	2	1	2.5	2.5
Finance	0	1	0.85	0.85
Clerk	1	1	1.5	1.5
Treasurer	0	3	2.57	2.57
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
TOTAL	6	63	17	17

**CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
NON-DEPARTMENTAL EXPENSES**

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



Financial Summary	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Adopted
Interfund Transfers	\$ 294,888	\$ 2,578,066	\$ 2,590,768	\$ -
Operating Costs	33,264	33,868	33,868	34,007
Total	\$ 328,152	\$ 2,611,934	\$ 2,624,636	\$ 34,007

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 \$5,553
- 4029 Grand Blanc Rd Building Expense \$5,000
- 5420 Hill 23 Bldg. Exp \$10,000
- Misc Expenses \$10,000
- Codification Expense \$1,250
- Property taxes \$204

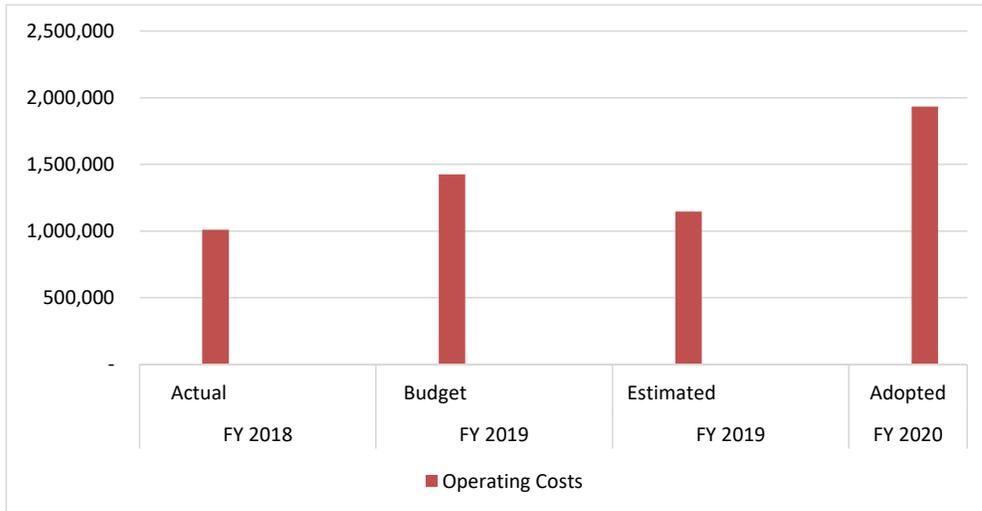
Changes in Budget

~99% decrease from 2019 Budget

~ Transfers included in the 2019 budget include transfers to Capital Improvement Fund and Capital Improvement Bond Fund.

**CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
PUBLIC WORKS**

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



Financial Summary	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Adopted
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Operating Costs	<u>1,011,039</u>	<u>1,426,795</u>	<u>1,147,298</u>	<u>1,934,689</u>
Total	<u>\$ 1,011,039</u>	<u>\$ 1,426,795</u>	<u>\$ 1,147,298</u>	<u>\$ 1,934,689</u>

Public Works

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

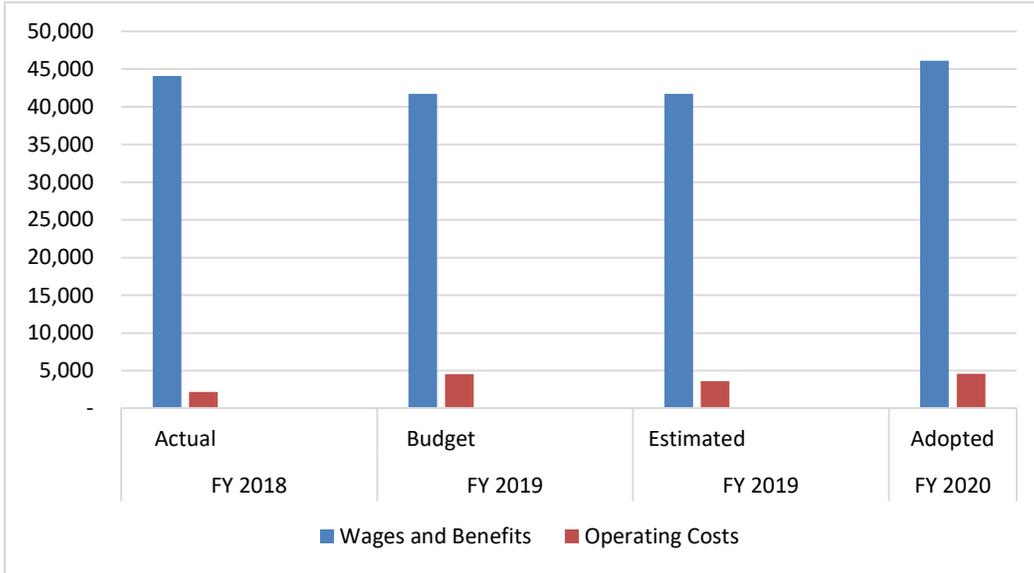
- Street Lighting \$113,945
- Disposal Pick Up \$736,942
- Drains/Roads at Large \$63,636
- Highways and Streets \$755,000
- Metro Act \$10,000
- Property Maint/Mowing \$17,805
- Emergency Siren Maintenance \$7,561
- Debt Service \$229,800

Changes in Budget

- ~ 36% Increase from 2019 Budget
- ~ 2020 Budget includes \$240,000 in road projects originally budgeted in 2019
- ~ 2020 Budget includes \$322,000 in Township approved matching funds for Cook Road project

**CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
TRUSTEES**

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



Financial Summary	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Adopted
Wages and Benefits	\$ 44,100	\$ 41,732	\$ 41,729	\$ 46,125
Operating Costs	2,192	4,554	3,634	4,605
Total	<u>\$ 46,292</u>	<u>\$ 46,286</u>	<u>\$ 45,363</u>	<u>\$ 50,730</u>

Board Trustees

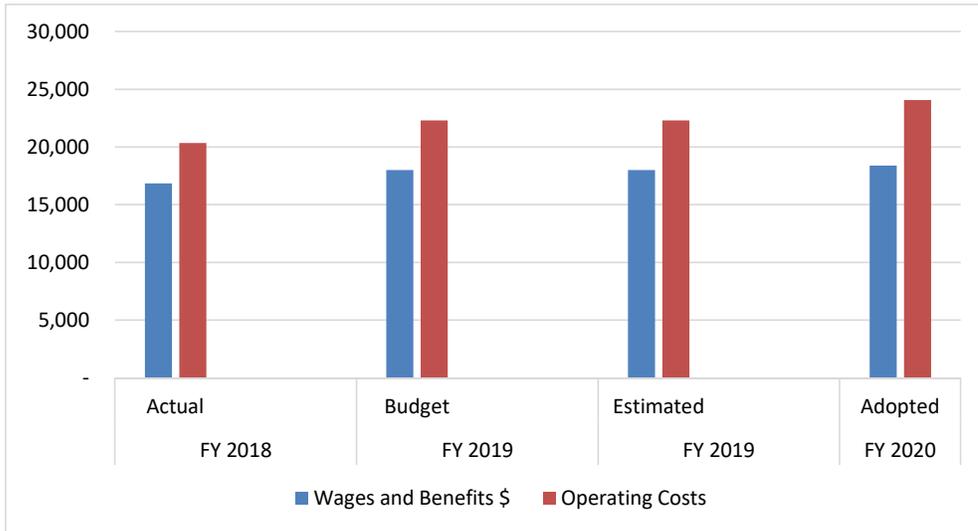
- ~ Elected for 4 year terms
- ~ Enact Legislation and policies
- ~ Approve Budget
- ~ Assist residents

Changes in Budget

- ~ 10% Increase from 2019 Budget
- ~ 2020 budget includes Township approved salary increases for trustees

**CHARTER TOWNSHIP OIF MUNDY
2020 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
PLANNING COMMISSION**

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



Financial Summary	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Adopted
Wages and Benefits	\$ 16,839	\$ 18,005	\$ 18,005	\$ 18,400
Operating Costs	20,355	22,320	22,320	24,075
Total	<u>\$ 37,194</u>	<u>\$ 40,325</u>	<u>\$ 40,325</u>	<u>\$ 42,475</u>

Planning Department

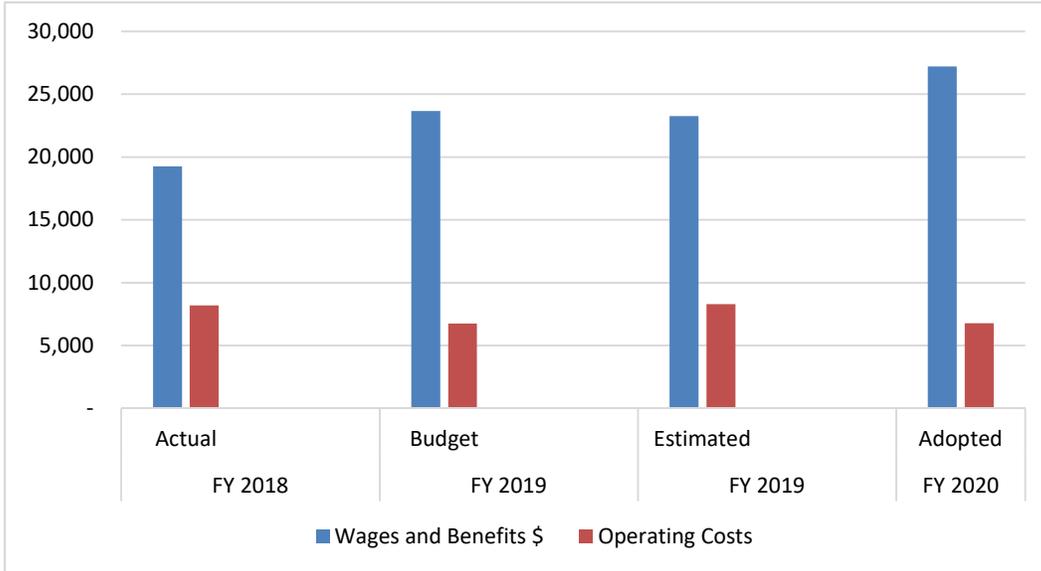
- ~ Comprised of a seven member board who are appointed by the Township Board
- ~ Meet monthly to review and/or approve requests for property improvements

Changes in Budget

- ~ 5% Increase from 2019 Budget
- ~ Wages and Benefits include 15% of Tara Ford's compensation.

**CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
ZONING BOARD OF APPEALS**

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



Financial Summary	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Adopted
Wages and Benefits	\$ 19,249	\$ 23,676	\$ 23,255	\$ 27,211
Operating Costs	8,204	6,768	8,305	6,775
Total	\$ <u>27,453</u>	\$ <u>30,444</u>	\$ <u>31,560</u>	\$ <u>33,986</u>

Zoning Board of Appeals

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

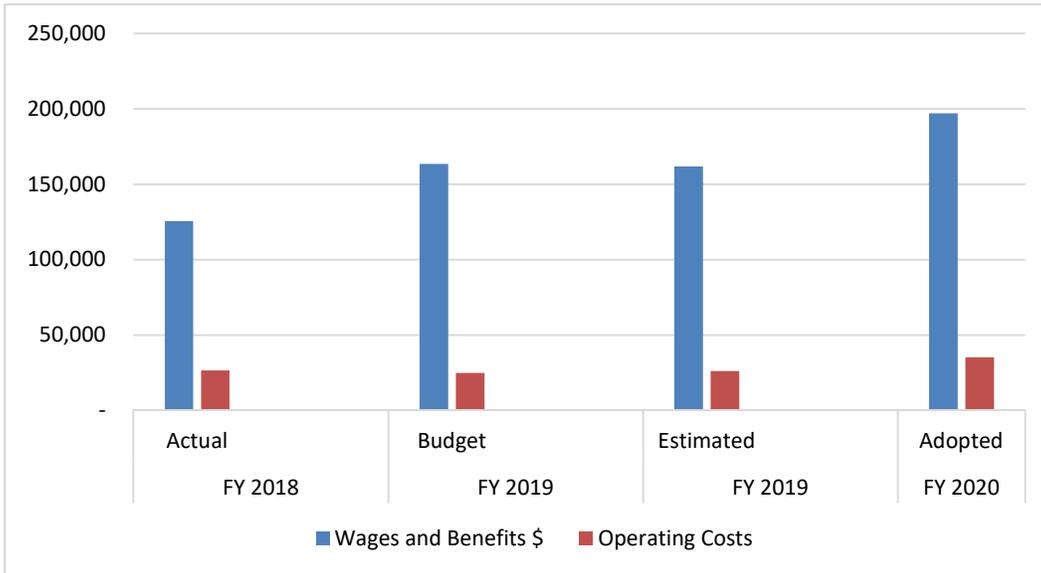
Changes in Budget

- ~ 12% Increase from 2019 Budget
- ~ Wages and Benefits include 30% of Tara Ford's compensation.

**CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
SUPERVISOR**

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT

STAFF RESPONSIBLE: SUPERVISOR



Financial Summary	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Adopted
Wages and Benefits	\$ 125,542	\$ 163,432	\$ 161,790	\$ 196,889
Operating Costs	26,558	24,949	26,125	35,202
Total	<u>\$ 152,100</u>	<u>\$ 188,381</u>	<u>\$ 187,915</u>	<u>\$ 232,091</u>

Supervisor's Department

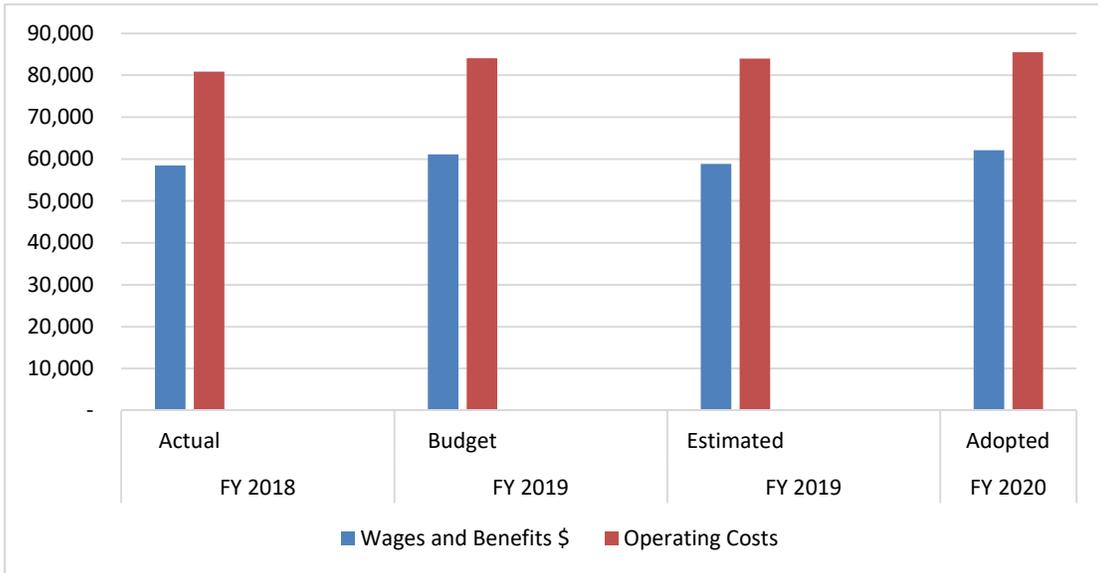
- ~ Supervisor is elected to a 4 year term, in a full-time paid position and sits on the Township Board-effective 1/1/19 this position will be part time.
- ~ Effective 1/1/19-a full time Township manager position was added to this department and shares the Supervisor duties.
- ~ Acting personnel director
- ~ Duties of office include:
 - Managing road projects
 - Budget oversight

Changes in Budget

- ~ 23% Increase from 2019 Budget
- ~ 2020 Budget includes Township approved raises to Supervisor's and Township Manager's salary

**CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
FINANCE**

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



Financial Summary	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Adopted
Wages and Benefits	\$ 58,444	\$ 61,114	\$ 58,856	\$ 62,126
Operating Costs	80,890	84,045	83,977	85,489
Total	\$ <u>139,334</u>	\$ <u>145,159</u>	\$ <u>142,833</u>	\$ <u>147,615</u>

Finance Department

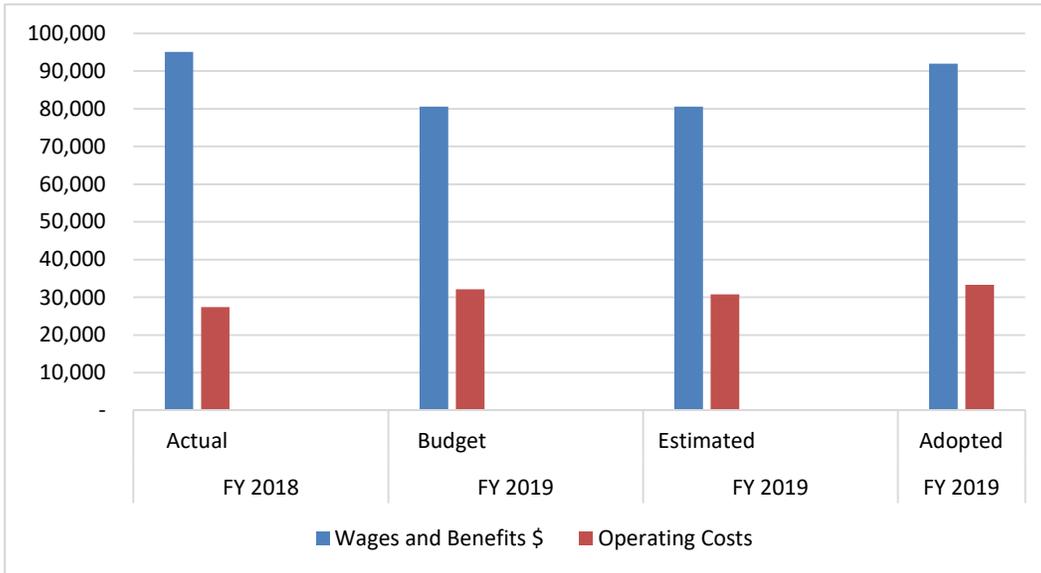
- ~ Financial administration, accounting and reporting
- ~ Budget preparation and oversight
- ~ Annual financial statement audit and maintaining proper internal controls
- ~ Accounts payable, accounts receivable and payroll functions

Changes in Budget

- ~ 2% Increase from 2019 Budget

**CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
CLERK**

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



Financial Summary	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2019 Adopted
Wages and Benefits	\$ 95,047	\$ 80,566	\$ 80,586	\$ 91,974
Operating Costs	27,446	32,110	30,829	33,320
Total	<u>\$ 122,493</u>	<u>\$ 112,676</u>	<u>\$ 111,415</u>	<u>\$ 125,294</u>

Clerk's Department

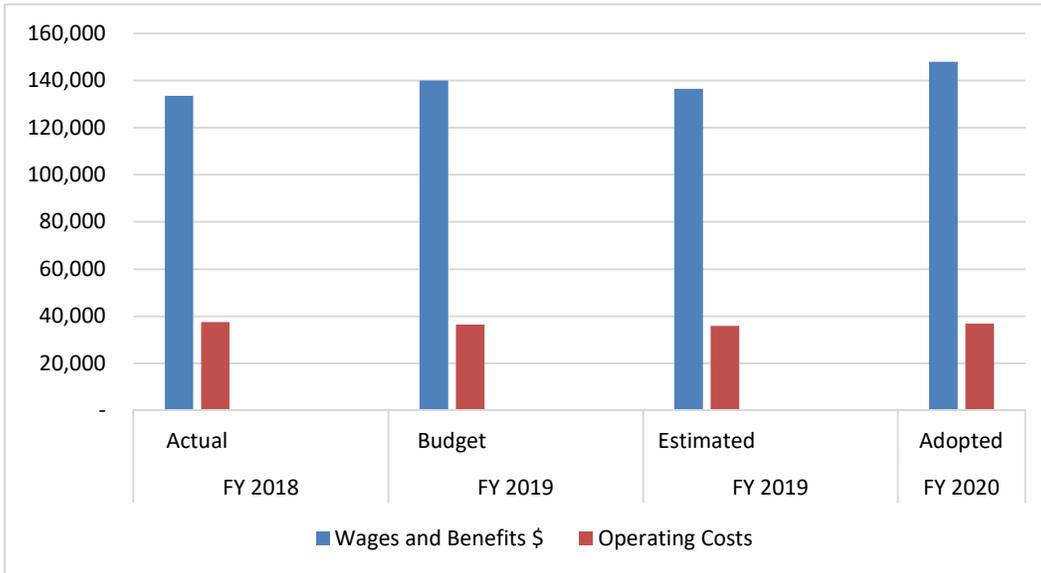
- ~ Clerk is elected to a 4 year term, in a part-time paid position and sits on the Township Board
- ~ Maintains Township records
- ~ Coordinates and regulated elections
- ~ FOIA administration

Changes in Budget

- ~ 11% Increase from 2019 Budget
- ~ 2020 Budget includes Township approved raise to Clerk's Salary

**CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
TREASURER**

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



Financial Summary	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Adopted
Wages and Benefits	\$ 133,438	\$ 139,914	\$ 136,493	\$ 147,967
Operating Costs	37,572	36,508	35,853	36,892
Total	\$ <u>171,010</u>	\$ <u>176,422</u>	\$ <u>172,346</u>	\$ <u>184,859</u>

Treasurer's Department

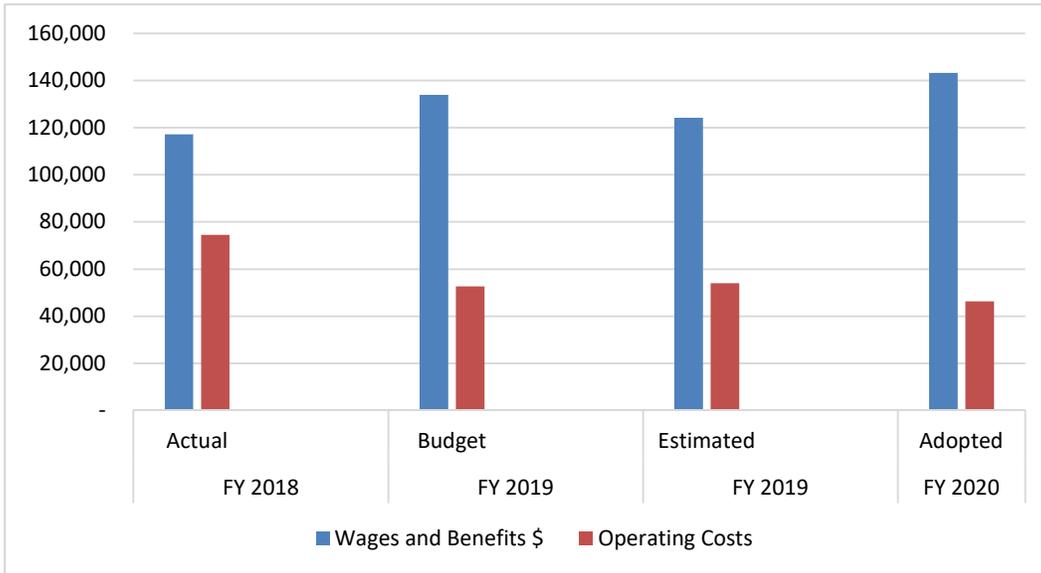
- ~ Treasurer is elected to a 4 year term, in a part-time paid position and sits on the Township Board
- ~ Oversees cash receipting and investment of Township funds
- ~ Oversees property tax and special assessment billing and collection

Changes in Budget

- ~ 5% Increase from 2019 Budget
- ~ 2020 Budget includes Township approved raise to Treasurer's Salary

**CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
ASSESSING**

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



Financial Summary	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Adopted
Wages and Benefits	\$ 117,167	\$ 133,961	\$ 124,175	\$ 143,189
Operating Costs	74,466	52,635	54,004	46,287
Total	<u>\$ 191,633</u>	<u>\$ 186,596</u>	<u>\$ 178,179</u>	<u>\$ 189,476</u>

Assessing Department

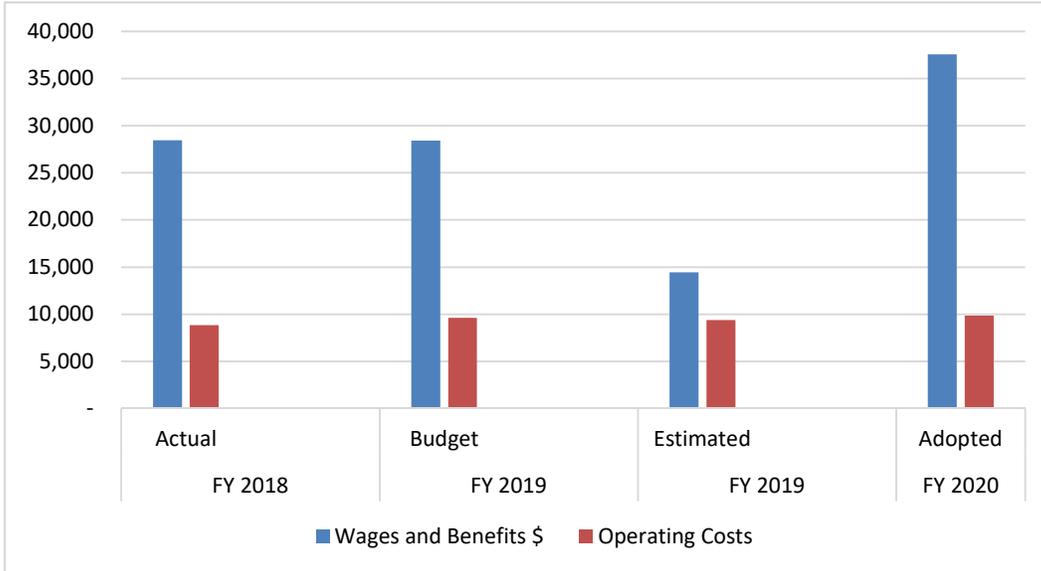
- ~ Assesses real and personal property values
- ~ Distinguishes and allocates special assessment districts
- ~ Board of review responsibilities such as reviewing property tax value disputes, principal residence exemptions and poverty exemption appeals

Changes in Budget

- ~ 2% Increase from 2019 Budget

**CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
ELECTIONS**

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



Financial Summary	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Adopted
Wages and Benefits	\$ 28,446	\$ 28,407	\$ 14,455	\$ 37,569
Operating Costs	8,856	9,620	9,370	9,870
Total	<u>\$ 37,302</u>	<u>\$ 38,027</u>	<u>\$ 23,825</u>	<u>\$ 47,439</u>

Election Department

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

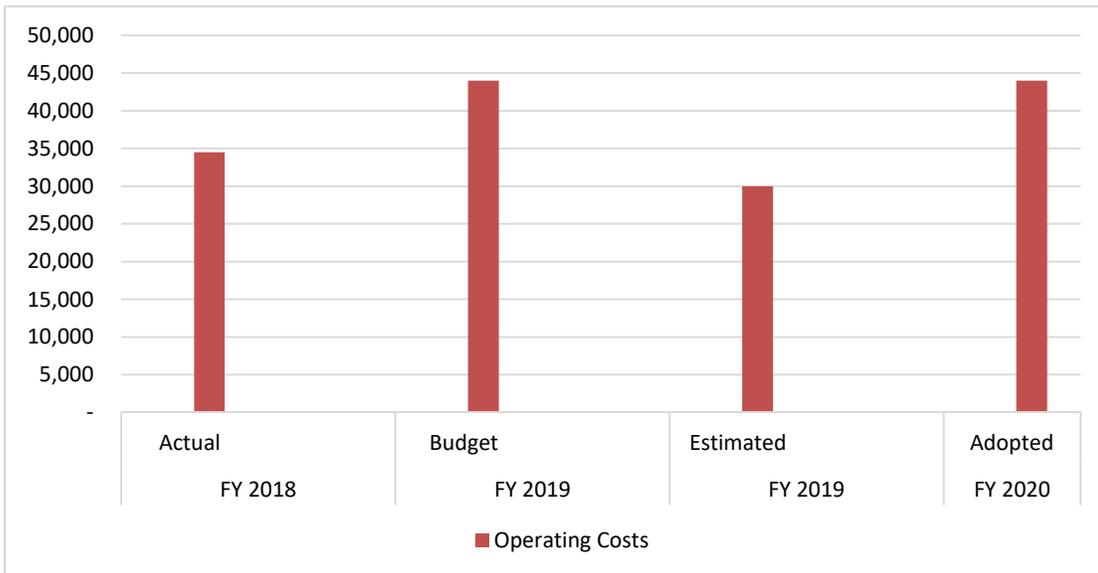
Changes in Budget

- ~25% Increase from 2019 Budget
- ~ Budgeted for 4 elections in 2020, 3 in 2019

**CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
ATTORNEY**

FUND/FUNCTION: GENERAL/GENERAL GOVERNMENT

STAFF RESPONSIBLE: SUPERVISOR



Financial Summary	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Adopted
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Operating Costs	34,521	44,000	30,000	44,000
Total	\$ 34,521	\$ 44,000	\$ 30,000	\$ 44,000

Attorney's Department

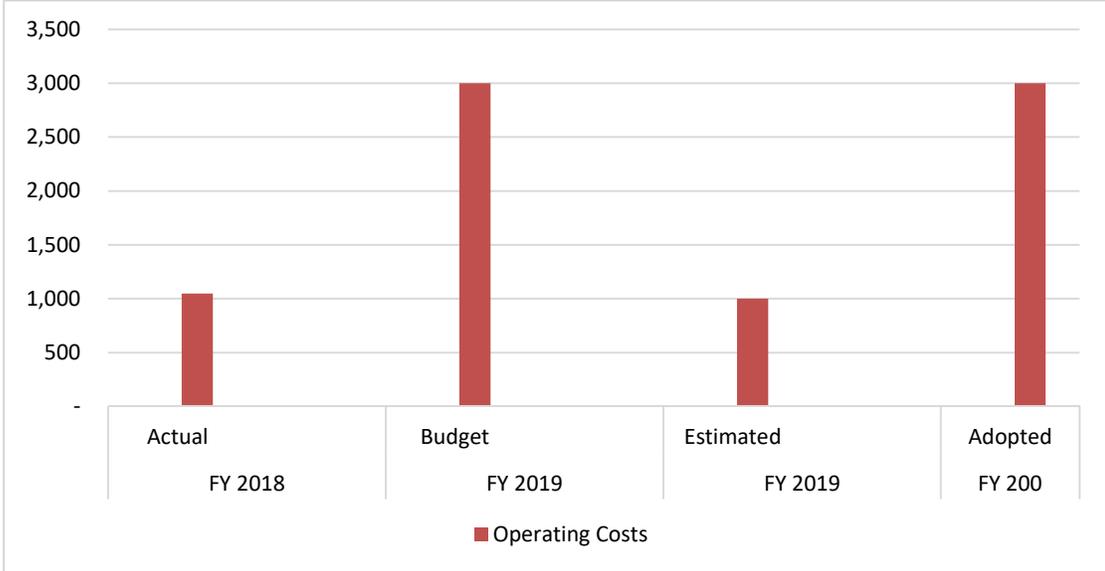
- ~ Contracted by Township to advise Township Board and other staff on legal issues
- ~ Represents Township in lawsuits and other legal litigation
- ~ Township attorney expenses excluded from this department are:
 - Planning (Budget \$6,125)
 - Zoning Board of Appeals (Budget \$1,470)
 - Police Dept (Budget \$38,500)
 - Sewer and Water (Budget \$2,500)

Changes in Budget

- ~ No change to budget amount

**CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
LABOR RELATIONS**

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



Financial Summary	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 200 Adopted
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Operating Costs	1,048	3,000	1,000	3,000
Total	\$ 1,048	\$ 3,000	\$ 1,000	\$ 3,000

Labor Relations

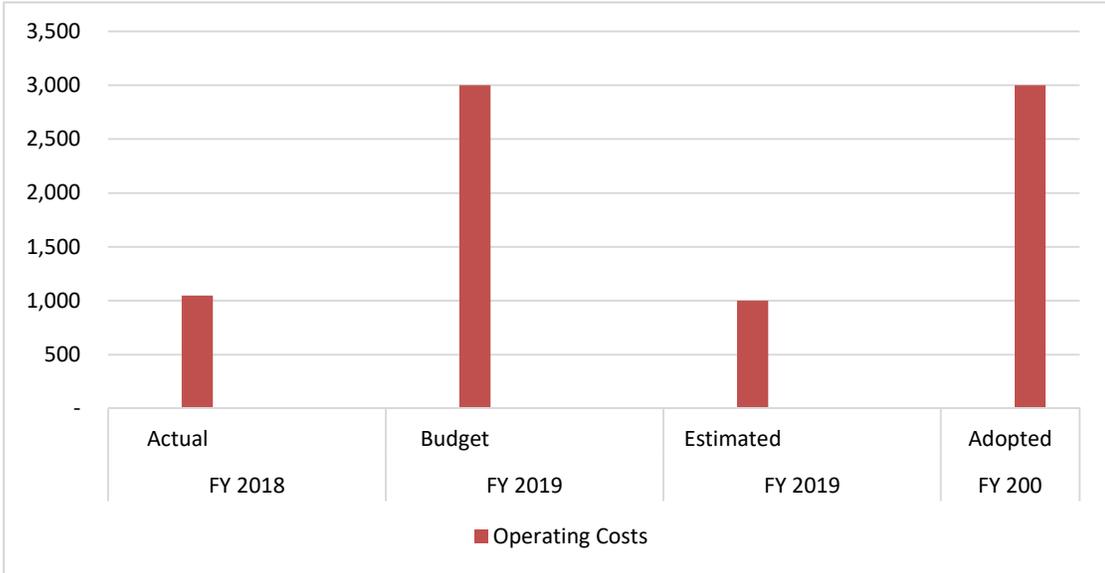
- ~ Includes contractual labor attorney and personnel consultant
- ~ Advises Board and staff on employment, labor contract negotiations and benefit issues
- ~ Represents the Township during labor contract negotiations

Changes in Budget

- ~ No change to budget amount

**CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
CEMETERY**

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



Financial Summary	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Adopted
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Operating Costs	5,304	7,400	6,780	6,932
Total	\$ 5,304	\$ 7,400	\$ 6,780	\$ 6,932

Cemetery

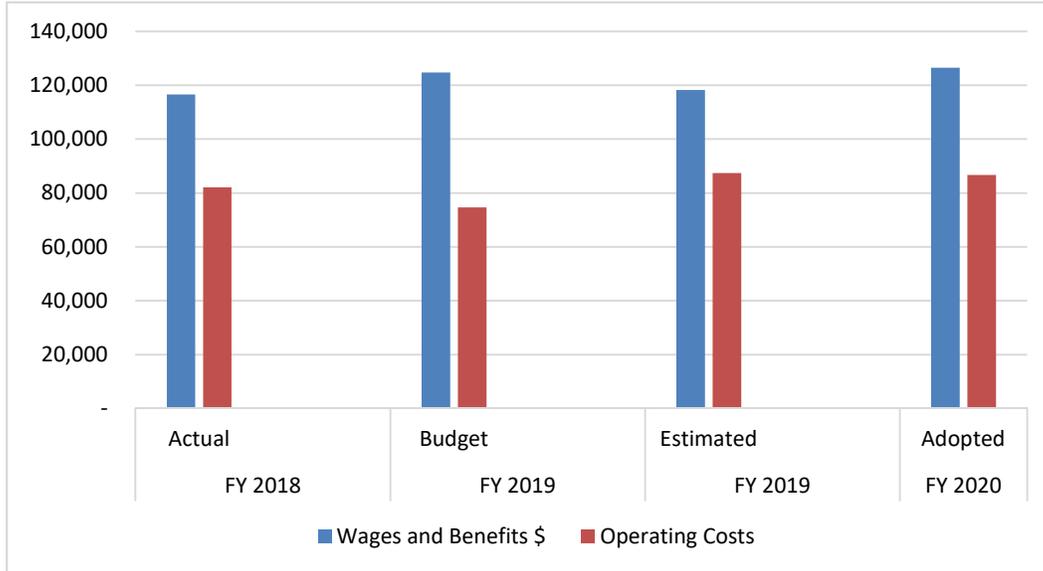
~ Responsible for grounds maintenance of the Township Cemetery

Changes in Budget

~ \$468 Decrease from 2019 Budget

**CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
BUILDING**

FUND/FUNCTION: GENERAL/BUILDING
STAFF RESPONSIBLE: SUPERVISOR



Financial Summary	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Adopted
Wages and Benefits	\$ 116,575	\$ 124,707	\$ 118,241	\$ 126,511
Operating Costs	82,067	74,624	87,409	86,667
Total	\$ <u>198,642</u>	\$ <u>199,331</u>	\$ <u>205,650</u>	\$ <u>213,178</u>

Building Department

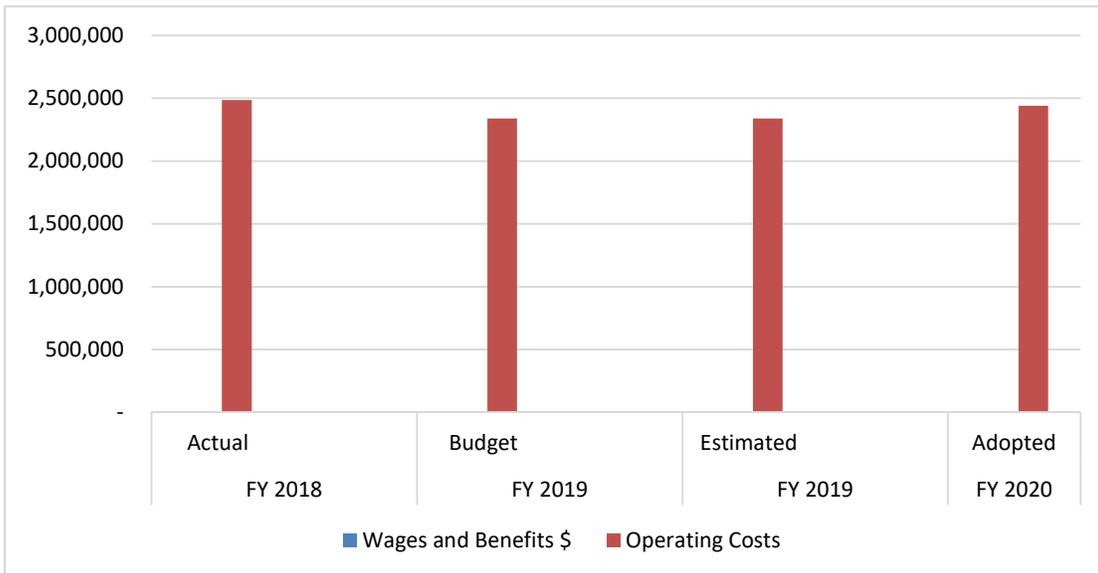
- ~ Issues building, electrical, plumbing, mechanical, sign and zoning permits
- ~ Performs inspections to ensure code enforcement

Changes in Budget

- ~ 7% Increase from 2019 Budget
- ~ Allocated 40% of Tara Ford's compensation and 100% of Matt Hart's compensation.

**CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
POLICE**

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



Financial Summary	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Adopted
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Operating Costs	2,485,655	2,338,817	2,338,817	2,439,810
Total	\$ 2,485,655	\$ 2,338,817	\$ 2,338,817	\$ 2,439,810

Police Department

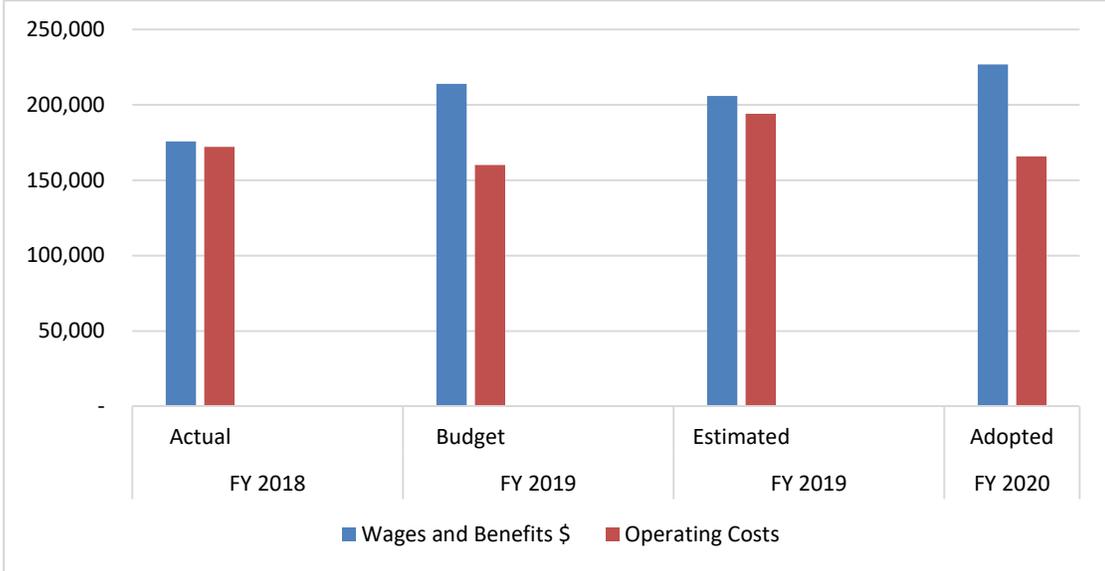
- ~ Metro Police Authority of Genesee County
- ~ Crime Prevention
- ~ Protect life and property
- ~ Preserve peace, order and safety
- ~ Law and ordinance enforcement
- ~ Safeguard constitutional guarantees of all citizens
- ~ Present evidence for prosecution of offenders

Changes in Budget

~4% increase from 2019 Budget

**CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
FIRE**

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



Financial Summary	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Adopted
Wages and Benefits	\$ 175,688	\$ 213,798	\$ 205,794	\$ 226,806
Operating Costs	172,181	160,132	194,136	165,821
Total	<u>\$ 347,869</u>	<u>\$ 373,930</u>	<u>\$ 399,930</u>	<u>\$ 392,627</u>

Fire Department

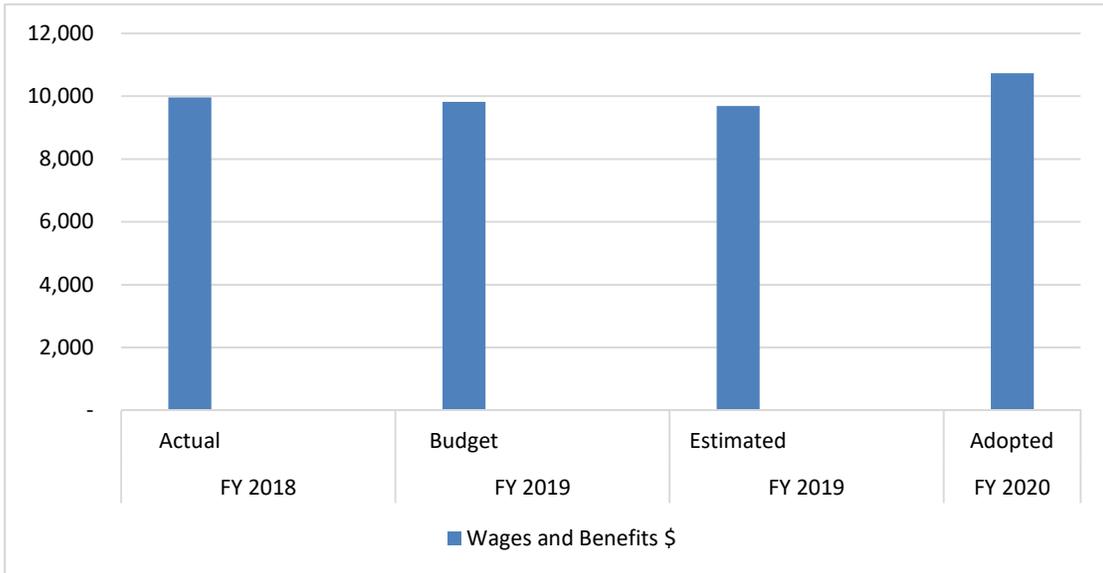
- ~ Maintains comprehensive program in planning, preparedness, response and recovery
- ~ Preservation of life and property

Changes in Budget

- ~ 5% increase from 2019 Budget

**CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
ORDINANCE ENFORCEMENT**

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



Financial Summary	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Adopted
Wages and Benefits	\$ 9,957	\$ 9,820	\$ 9,693	\$ 10,732
Operating Costs	-	-	-	-
Total	\$ 9,957	\$ 9,820	\$ 9,693	\$ 10,732

Ordinance Enforcement

~ Law and Ordinance Enforcement

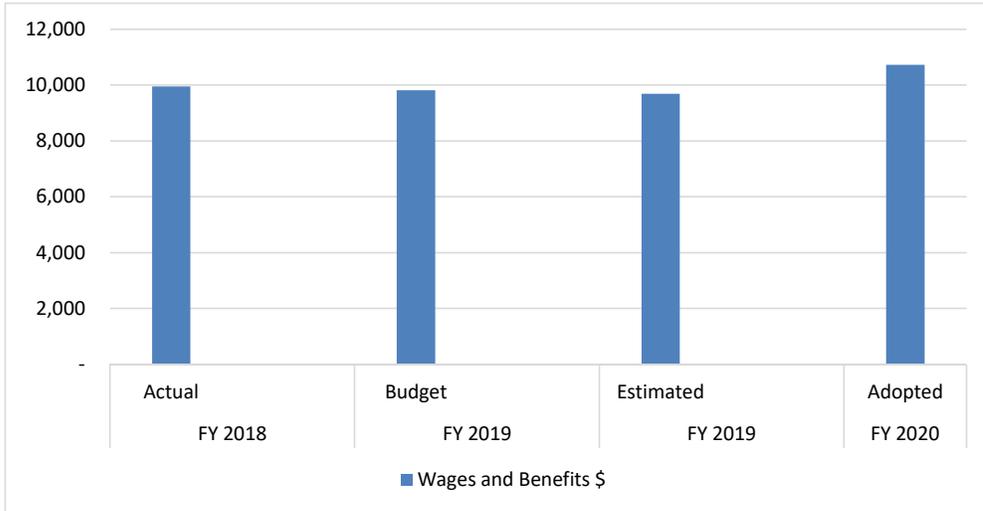
Changes in Budget

~ \$912 Increase from 2019 Budget

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

**CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
PARK AND RECREATION**

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



Financial Summary	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Adopted
Wages and Benefits	\$ -	\$ -	\$ -	\$ 20,000
Operating Costs	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 20,000

Parks and Recreation

~ Maintenance of Township Parks

**CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
CAPITAL IMPROVEMENT FUND
FINANCIAL SUMMARY**

Estimated Revenue Source

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

Estimated Expenditures

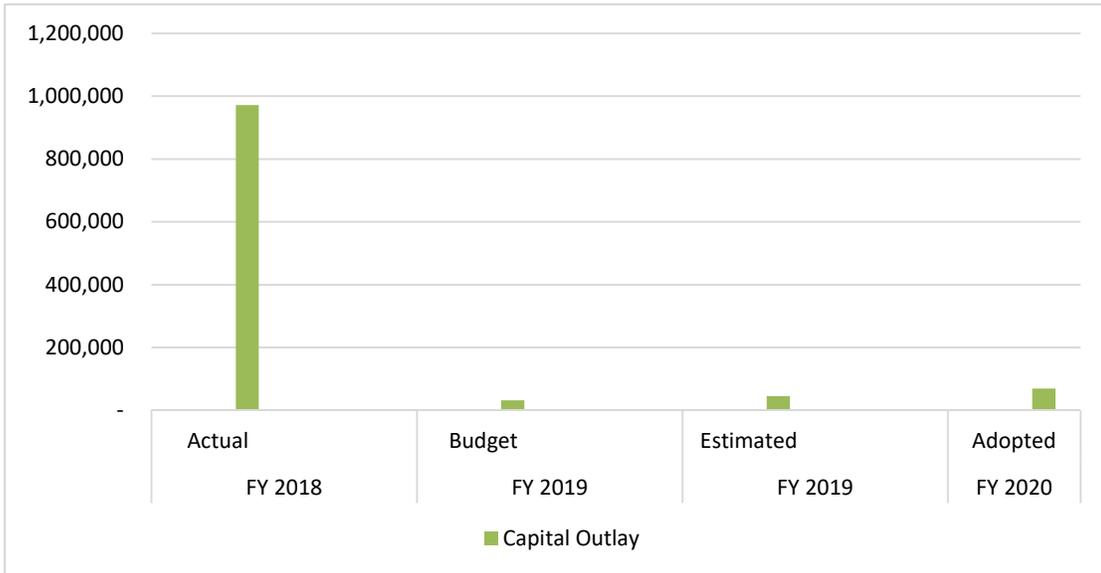
Capital Expense-Building/Grounds	20,000
Capital Expense-Equipment/Furniture	-
Capital Expense-Vehicles	-
Capital Expense-Technology	-
Capital Expense-Park Construction	<u>50,000</u>
Total Budgeted Expenditures	\$ <u>70,000</u>
Budgeted Net Revenue (Expenditures)	\$ <u><u>(70,000)</u></u>

Estimated Fund Balance

Fund Balance at December 31, 2018 (Audited)	\$ 80,550
Estimated Change in Fund Balance at December 31, 2019	<u>593,481</u>
Estimated Fund Balance at December 31, 2019	674,031
Estimated Change in Fund Balance at December 31, 2020	<u>(70,000)</u>
Estimated Fund Balance at December 31, 2020	\$ <u><u>604,031</u></u>

**CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
CAPITAL IMPROVEMENT FUND**

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



Financial Summary	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Adopted
Operating Costs	\$ -	\$ -	\$ -	\$ -
Capital Outlay	971,655	32,500	45,202	70,000
Total	\$ <u>971,655</u>	\$ <u>32,500</u>	\$ <u>45,202</u>	\$ <u>70,000</u>

Capital Improvement Fund

- ~ Fund sets aside funds each year to purchase capital, by transfers from the General Fund.
- ~ Funds are designated by Township Board and can be re-designated by the Board at any time

Changes in Budget

- ~ Major expenses include \$20,000 for Building Improvements and \$50,000 for Park Construction

**CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
CAPITAL IMPROVEMENT BOND FUND
FINANCIAL SUMMARY**

Estimated Revenue Source

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

Estimated Expenditures

Professional Fees	-
Planner	-
Park Construction	<u>988,960</u>
Total Budgeted Expenditures	\$ <u>988,960</u>
Budgeted Net Revenue (Expenditures)	\$ <u><u>(988,960)</u></u>

Estimated Fund Balance

Fund Balance at December 31, 2018 (Audited)	\$ (57,122)
Estimated Change in Fund Balance at December 31, 2019	<u>1,046,082</u>
Estimated Fund Balance at December 31, 2019	988,960
Estimated Change in Fund Balance at December 31, 2020	<u>(988,960)</u>
Estimated Fund Balance at December 31, 2020	\$ <u><u>-</u></u>

**CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
SEWER AND WATER FUND
FINANCIAL SUMMARY**

Estimated Revenue Source

Charges for Services	\$ 4,637,115
Interest/Penalty Charges	13,000
Investment Income	<u>58,994</u>
 Total Budgeted Revenue Sources	 \$ 4,709,109

Estimated Expenditures

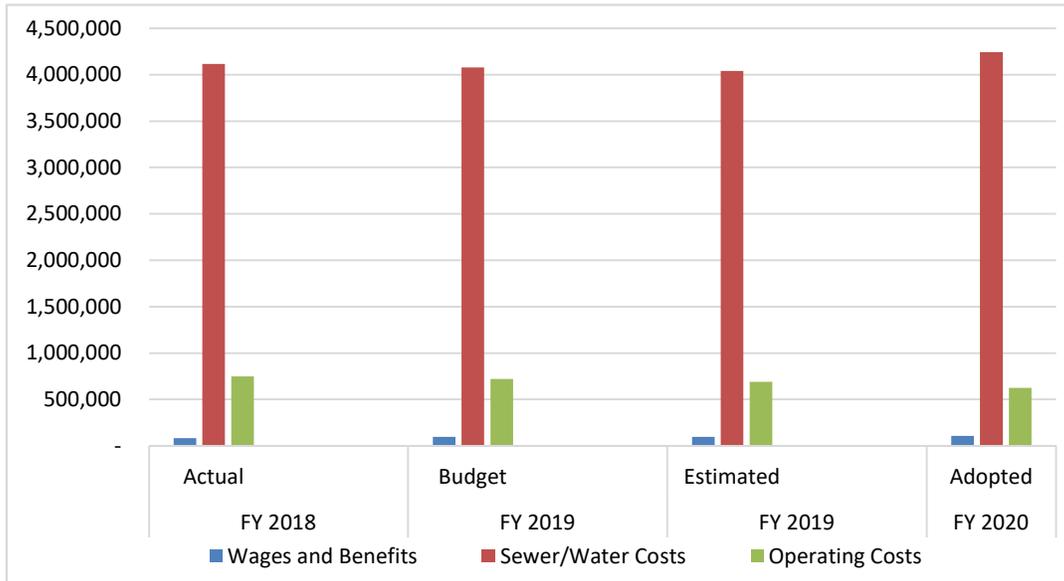
Cost of Water Purchased	2,063,314
Cost of Sewage Treatment	2,179,720
Operation & Maintenance Costs	466,075
Depreciation	<u>265,295</u>
 Total Budgeted Expenditures	 \$ <u>4,974,404</u>
 Budgeted Net Revenue (Expenditures)	 \$ <u><u>(265,295)</u></u>

Estimated Fund Balance

Net Position at December 31, 2018 (Audited)	\$ 12,267,294
Estimated Change in Net Position at December 31, 2019	<u>(671,113)</u>
Estimated Net Position at December 31, 2019	11,596,181
Estimated Change in Net Position at December 31, 2020	<u>(265,295)</u>
Estimated Net Position at December 31, 2020	11,330,886
Less Investment in Capital Assets	<u>(3,765,319)</u>
Estimated Unrestricted Net Position at December 31, 2010	\$ <u><u>7,565,567</u></u>

**CHARTER TOWNSHIP OF MUNDY
2020 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
SEWER AND WATER FUND**

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



Financial Summary	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Adopted
Wages and Benefits	\$ 84,448	\$ 96,977	\$ 96,918	\$ 106,743
Sewer/Water Costs	4,116,353	4,077,384	4,040,985	4,243,034
Operating Costs	746,881	720,465	688,873	624,627
Total	\$ 4,947,682	\$ 4,894,826	\$ 4,826,776	\$ 4,974,404

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

- ~ 2% Increase from 2019 Budget