



CHARTER TOWNSHIP OF MUNDY
2021 ADOPTED BUDGET



CHARTER TOWNSHIP OF MUNDY

2021 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
2021 ADOPTED BUDGET
TABLE OF CONTENTS

	<u>Page</u>
Message from the Finance Director	1
Budget Overview	2-6
Revenue Generation and Cost Savings Implementation	7
General Fund Financial Summary	8
General Fund Revenue	9
General Fund Appropriations	
Key Assumptions and FTE Summary	10
Non-Departmental	11
Public Works	12
Trustees	13
Planning Commission	14
Zoning Board of Appeals	15
Supervisor	16
Finance	17
Clerk	18
Treasurer	19
Assessing	20
Elections	21
Attorney	22
Labor Relations	23
Cemetery	24
Building	25
Police	26
Fire	27
Ordinance Enforcement	28
Parks and Recreation	29
Capital Improvement Fund	30-31
Enterprise Fund-Sewer and Water	32-33

CHARTER TOWNSHIP OF MUNDY 2021 ADOPTED BUDGET

Message from the Finance Director

For the eighth 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 4% 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 2021. 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 2021.

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 2021 budget is estimating an increase in net assets of \$31,223, which means budgeted revenues exceed budgeted expenditures. 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 2021 budget.

Shawna Farrell

Shawna Farrell, CPA
Finance Director

CHARTER TOWNSHIP OF MUNDY

2021 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 2021 is \$5,815,369. This is a decrease of \$337,571 from the 2020 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 2021 budget consists of expenditures of \$12,408 for new computer servers for the Township central office and Fire Department. This fund is expected to increase its fund balance by \$15,000 due to a transfer from the General Fund.

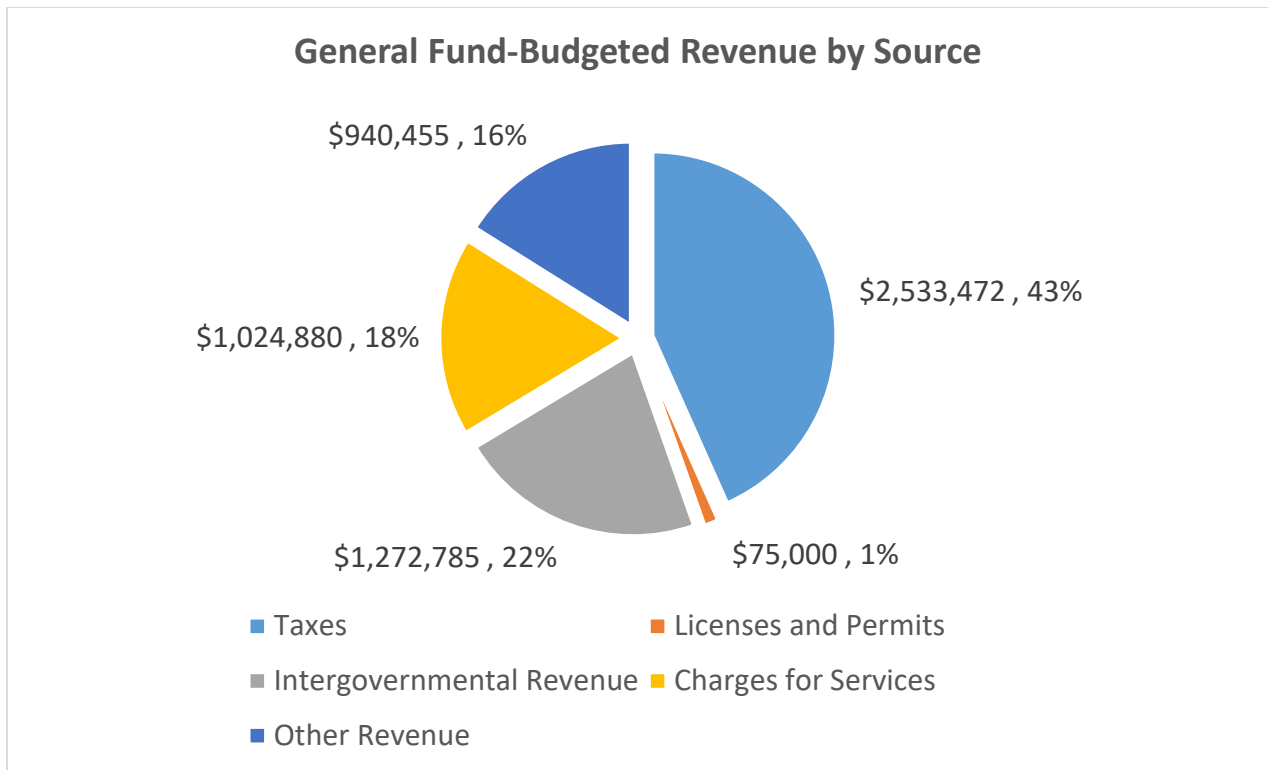
The Sewer and Water Fund is an enterprise fund. An enterprise fund's financial activity is treated much like a general business and is accounted for using the full accrual basis. Full accrual accounting means revenues and expenses are recognized when earned, not necessarily when the cash is received or spent. The Sewer and Water Fund's 2021 budgeted revenues and expenditures are \$4,387,581 and \$4,598,148, respectively. This fund is expected to reduce its fund balance by \$210,567 mainly due the depreciation cost of water and sewer lines that are not passed along to consumers.

CHARTER TOWNSHIP OF MUNDY 2021 ADOPTED BUDGET

General Fund Overview

Revenue

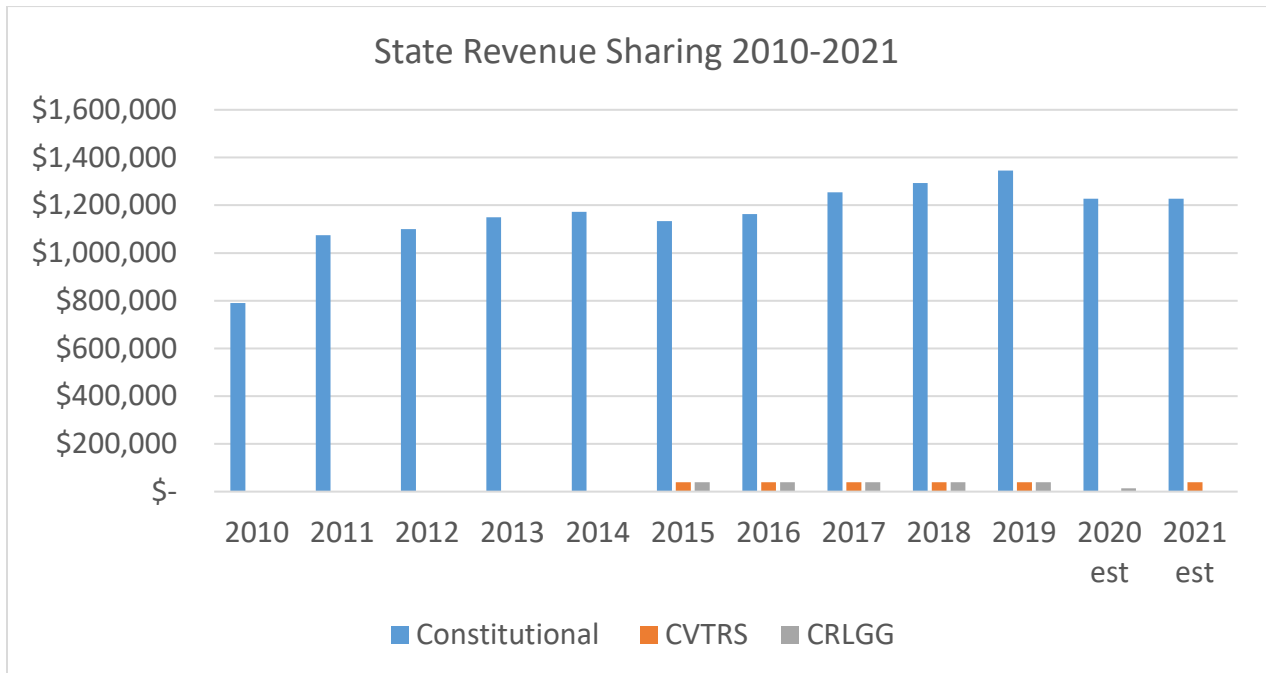
The General Fund's two largest revenue sources are property taxes at 43% and State Revenue Sharing at 22% of total revenue. Although charges for services make up 18% of total General Fund revenue, 81% of the charges for services revenue comes from special assessment collections, which are collected to offset the cost of disposal services and street lighting that are charged back to the residents. Budgeted property taxes for 2021 increased slightly, but there is still an overall 9% 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 2021 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. In 2020, the CVTRS payment was replaced with a Coronavirus Relief Local Government Grant of \$13,820. The following chart depicts the trend in State Revenue Sharing for the last ten years with estimated figures for 2020 and 2021.

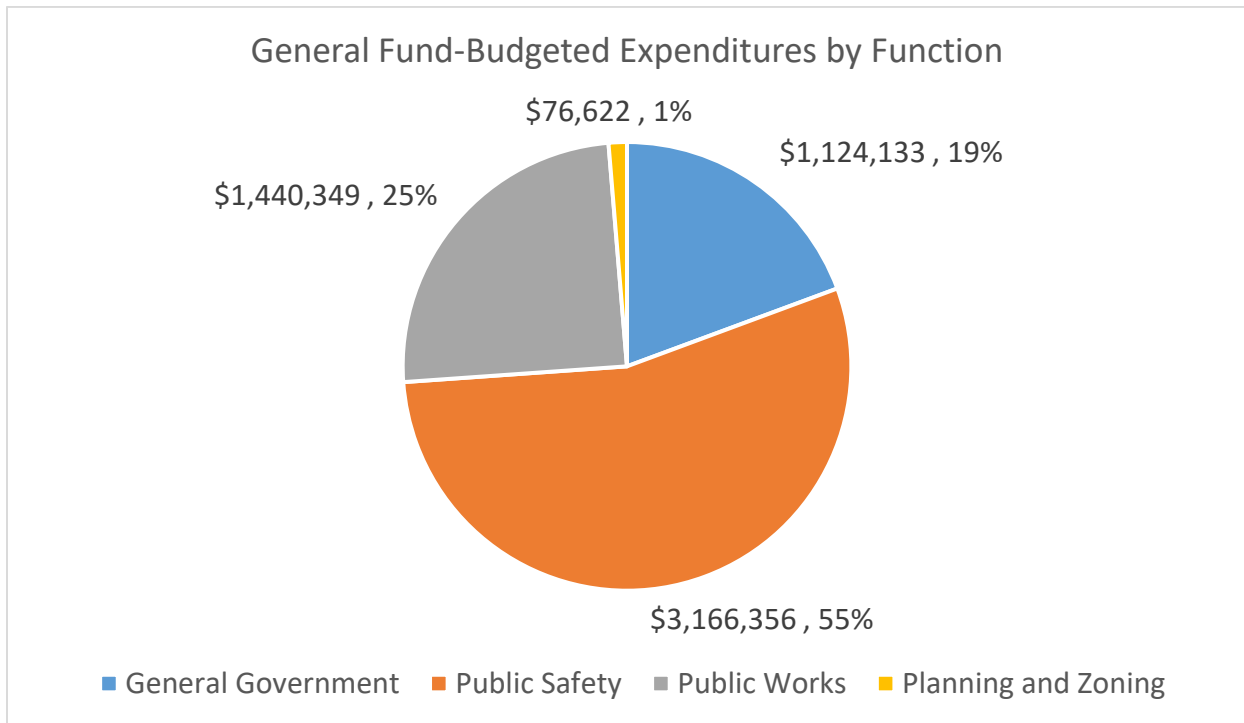


CHARTER TOWNSHIP OF MUNDY 2021 ADOPTED BUDGET

Expenditures

The General Fund expenditure budget for 2021 is \$5,807,460, a decrease of \$345,480 from the 2020 adopted budget. This decrease is a result of road projects that were approved in 2020.

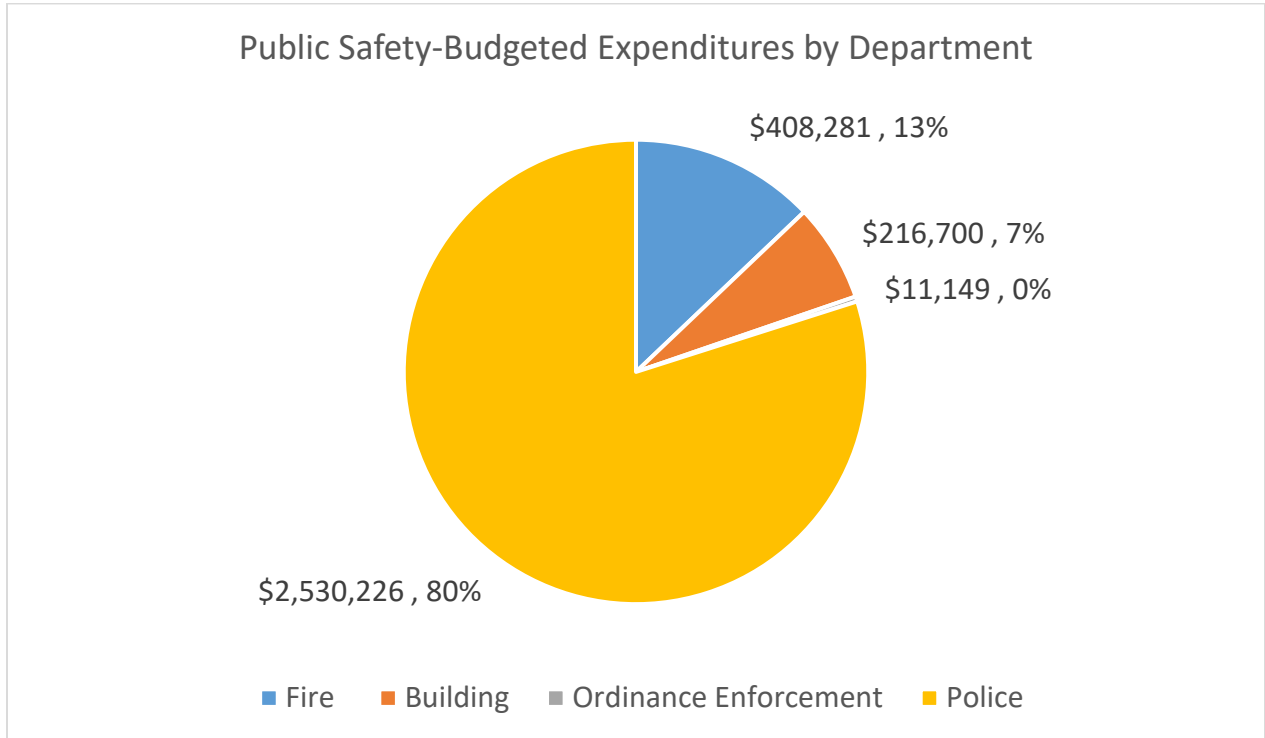
The largest operating cost to the Township is public safety which includes police, firefighting, building inspection and ordinance enforcement; accounting for 55% of the Township's overall budget. General government expenditures are 19% and Public works accounts for 25% of the total budgeted expenditures. 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 2021 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 55% of the total 2021 General Fund expenditure budget. The overall 2021 public safety budget for operations increased \$110,009 from the original 2020 budget. The following graph shows the breakdown of the public safety function by department.



**CHARTER TOWNSHIP OF MUNDY
2021 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 2008-2020</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
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
2021 ADOPTED BUDGET
GENERAL FUND
FINANCIAL SUMMARY**

Estimated Revenue Source

Taxes	\$ 2,533,472	
Licenses and Permits	75,000	
Intergovernmental Revenue	1,272,785	
Charges for Services	1,024,880	
Interest Income	20,000	
Other Revenue	<u>920,455</u>	
 Total Budgeted Revenue Sources		 \$ 5,846,592

Estimated Expenditures

Non-Departmental	51,775	
Public Works	1,440,349	
Trustees	50,134	
Planning Board	44,805	
Zoning Board of Appeals	31,817	
Supervisor	240,979	
Finance	155,830	
Clerk	130,822	
Treasurer	192,191	
Assessing	199,138	
Elections	27,332	
Attorney	44,000	
Labor Relations	5,000	
Cemetery	6,932	
Building	216,700	
Police	2,530,226	
Fire	408,281	
Ordinance Enforcement	11,149	
Parks and Recreation	<u>20,000</u>	
 Total Budgeted Expenditures		 \$ <u>5,807,460</u>
 Budgeted Net Revenue (Expenditures)		 \$ <u><u>39,132</u></u>

Estimated Fund Balance

Fund Balance at December 31, 2019 (Audited)	\$ 3,224,520
Estimated Change in Fund Balance at December 31, 2020	<u>(1,174,387)</u>
Estimated Fund Balance at December 31, 2020	2,050,133
Estimated Change in Fund Balance at December 31, 2021	<u>39,132</u>
Estimated Fund Balance at December 31, 2021	2,089,265
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, 2021	<u><u>\$ 1,868,219</u></u>

CHARTER TOWNSHIP OF MUNDY
2021 ADOPTED BUDGET
GENERAL FUND REVENUE

REVENUE BY SOURCE	2019 Actual	2020 Budget	2021 Budget
<u>Taxes</u>			
Current Property Taxes	\$ 2,165,213	\$ 2,234,096	\$ 2,330,076
Tax Administration Fees	187,287	182,776	202,064
CP-Limited Torrey Hills	1,339	1,332	1,332
<u>Licenses & Permits</u>			
Dog Licenses	143	-	-
Zoning Permits	7,459	4,000	4,000
Sign Permits	9,708	8,000	8,000
Application Fees	3,625	5,000	3,000
Building Permits & House Inspections	92,076	60,000	60,000
<u>Intergovernmental Revenue</u>			
Community Development	4,183	2,000	2,000
State Liquor Tax	12,606	12,000	12,751
Local Community Stabilization App	31,894	30,000	30,000
Revenue Sharing-State	1,385,803	1,318,291	1,228,034
<u>Charges for Services</u>			
School Tax Collection	60,860	60,860	62,101
Disposal Pick Up	703,680	727,015	727,274
Mowing/Property Assessment	17,805	1,905	2,000
Street Lights & Traffic Lights	82,124	82,124	98,505
Planning	6,300	5,000	5,000
State Inspection Program	111,771	85,000	85,000
Reports-Fire	55	-	-
City of SC Building Contract	61,594	45,000	45,000
<u>Fines & Forfeits</u>			
Ordinance Fines	8,198	5,000	5,000
<u>Interest Income</u>			
	37,688	15,000	20,000
<u>Other Revenue</u>			
Impact Fee	445,110	375,000	375,000
Comcast Franchise Fee	249,896	252,792	245,000
Metro Act Revenue	10,879	10,000	10,000
Pilgrim Dr. SAD	17,745	19,502	19,502
Windfield Estates SAD	28,282	-	-
Estate Hill-Bridgeman Trail SAD	11,771	12,361	12,361
Pine Valley SAD	13,152	14,423	12,820
Reid Road SAD	-	4,413	4,273
Cook Road SAD	-	-	71,967
GAIN Rent Revenue	22,122	24,420	24,420
Township Hall Rental Fees	350	300	-
4029 Grand Blanc Rd Rent	45,000	45,000	45,000
5420 Hill 23 Rent	95,112	95,112	95,112
Election Reimbursement	8,583	-	-
Miscellaneous Revenue	13,743	-	-
Miscellaneous Revenue-Fire	2,395	-	-
OFS-Bond Proceeds	2,542,211	-	-
TOTAL REVENUE AND OTHER SOURCES	\$ 8,497,762	\$ 5,737,722	\$ 5,846,592

**CHARTER TOWNSHIP OF MUNDY
2021 ADOPTED BUDGET
GENERAL INFORMATION-APPROPRIATIONS**

KEY ASSUMPTIONS FOR ALL DEPARTMENTS/ALL FUNDS

- Wages include a 2.5% raise for AFSCME employees effective 1/1/21
- 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 10%
- Utility and Telephone increase of 3%
- General liability insurance increase of 5%

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

Department	2021 Full-Time	2021 Part-Time	2021 FTEs	2020 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
2021 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
NON-DEPARTMENTAL EXPENSES**

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



Financial Summary	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Adopted
Interfund Transfers	\$ 2,568,066	\$ -	\$ -	\$ 27,408
Operating Costs	25,063	34,007	24,218	24,367
Total	\$ 2,593,129	\$ 34,007	\$ 24,218	\$ 51,775

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 \$5,907
- 4029 Grand Blanc Rd Building Expense \$5,000
- 5420 Hill 23 Bldg. Exp \$5,000
- Misc Expenses \$5,000
- Codification Expense \$1,250
- Property taxes \$210

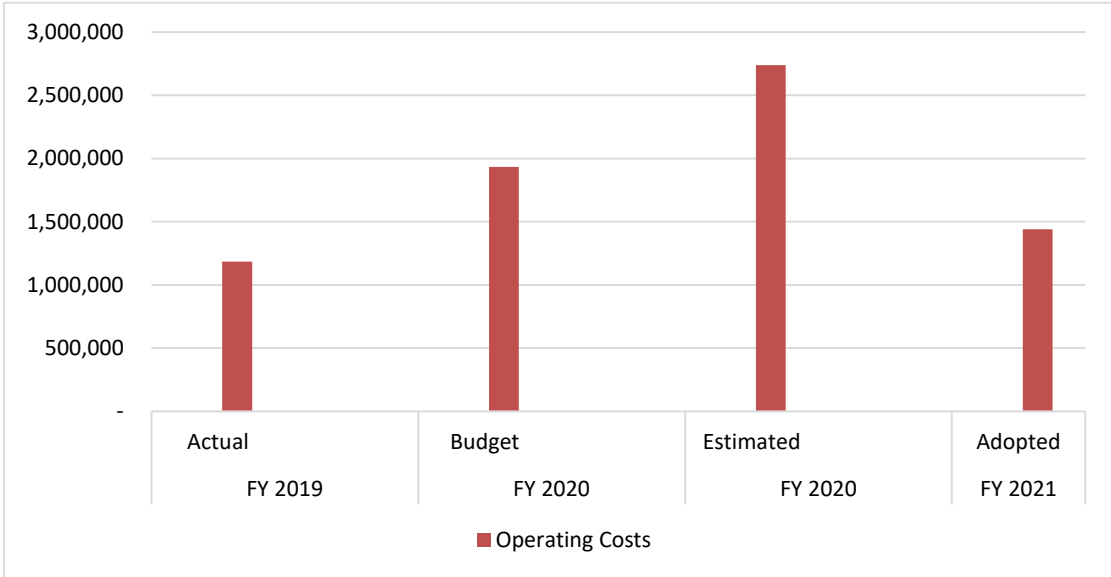
Changes in Budget

~52% increase from 2020 Budget

~ Transfers included in the 2021 budget include transfers to Capital Improvement Fund

**CHARTER TOWNSHIP OF MUNDY
2021 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
PUBLIC WORKS**

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



Financial Summary	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Adopted
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Operating Costs	<u>1,184,305</u>	<u>1,934,689</u>	<u>2,738,476</u>	<u>1,440,349</u>
Total	<u>\$ 1,184,305</u>	<u>\$ 1,934,689</u>	<u>\$ 2,738,476</u>	<u>\$ 1,440,349</u>

Public Works

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

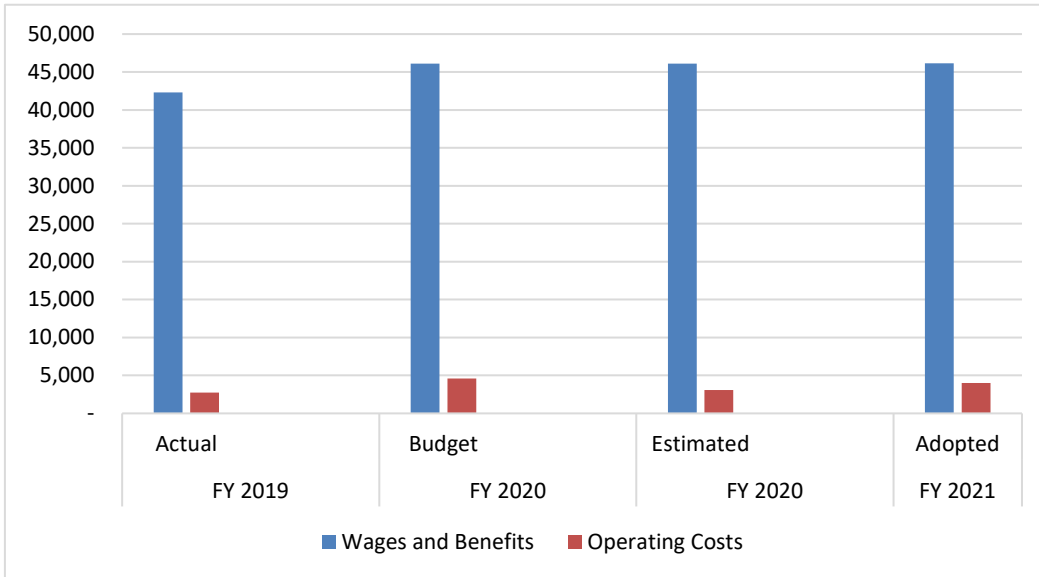
- Street Lighting \$114,179
- Disposal Pick Up \$755,304
- Drains/Roads at Large \$63,636
- Highways and Streets \$272,000
- Metro Act \$10,000
- Property Maint/Mowing \$9,000
- Emergency Siren Maintenance \$8,661
- Debt Service \$207,569

Changes in Budget

~ 26% Decrease from 2020 Budget

**CHARTER TOWNSHIP OF MUNDY
2021 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
TRUSTEES**

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



Financial Summary	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Adopted
Wages and Benefits	\$ 42,318	\$ 46,125	\$ 46,101	\$ 46,128
Operating Costs	2,730	4,605	3,064	4,006
Total	\$ 45,048	\$ 50,730	\$ 49,165	\$ 50,134

Board Trustees

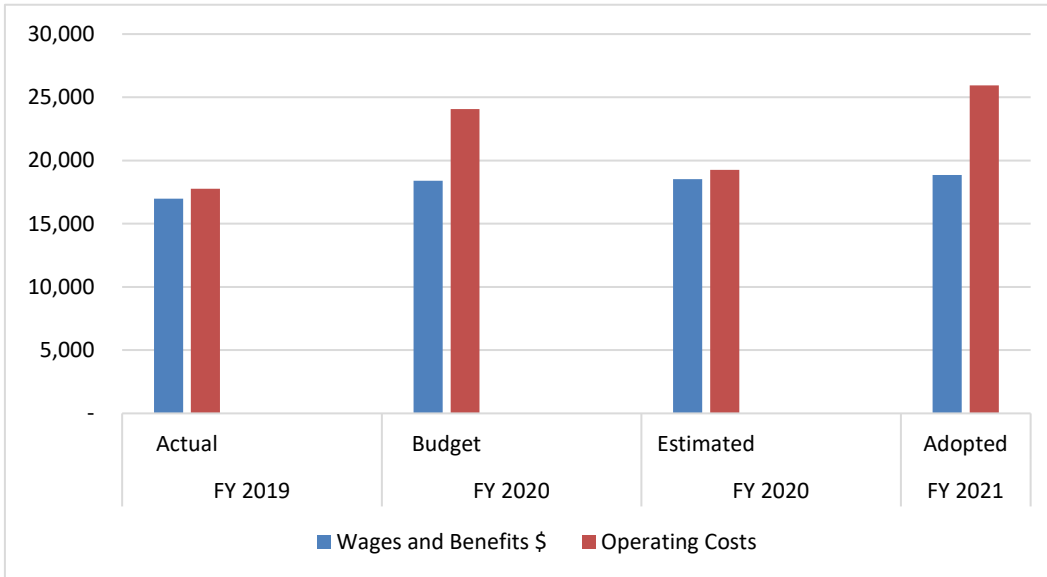
- ~ Elected for 4 year terms
- ~ Enact Legislation and policies
- ~ Approve Budget
- ~ Assist residents

Changes in Budget

- ~ 1% Decrease from 2020 Budget

**CHARTER TOWNSHIP OIF MUNDY
2021 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
PLANNING COMMISSION**

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



Financial Summary	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Adopted
Wages and Benefits	\$ 16,988	\$ 18,401	\$ 18,518	\$ 18,860
Operating Costs	17,772	24,074	19,269	25,945
Total	<u>\$ 34,760</u>	<u>\$ 42,475</u>	<u>\$ 37,787</u>	<u>\$ 44,805</u>

Planning Department

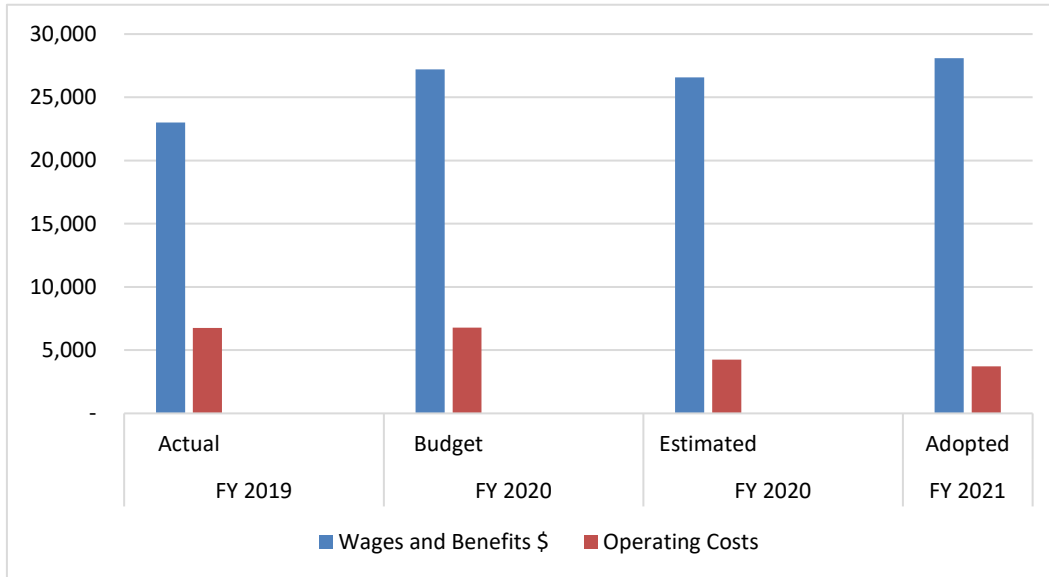
- ~ Comprised of a seven member board who are appointed by the Township Board
- ~ Meet monthly to review and/or approve requests for property improvements

Changes in Budget

- ~ 5% Increase from 2020 Budget
- ~ Wages and Benefits include 15% of Tara Ford's compensation.

**CHARTER TOWNSHIP OF MUNDY
2021 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
ZONING BOARD OF APPEALS**

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



Financial Summary	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Adopted
Wages and Benefits	\$ 22,996	\$ 27,210	\$ 26,569	\$ 28,087
Operating Costs	6,762	6,776	4,265	3,730
Total	<u>\$ 29,758</u>	<u>\$ 33,986</u>	<u>\$ 30,834</u>	<u>\$ 31,817</u>

Zoning Board of Appeals

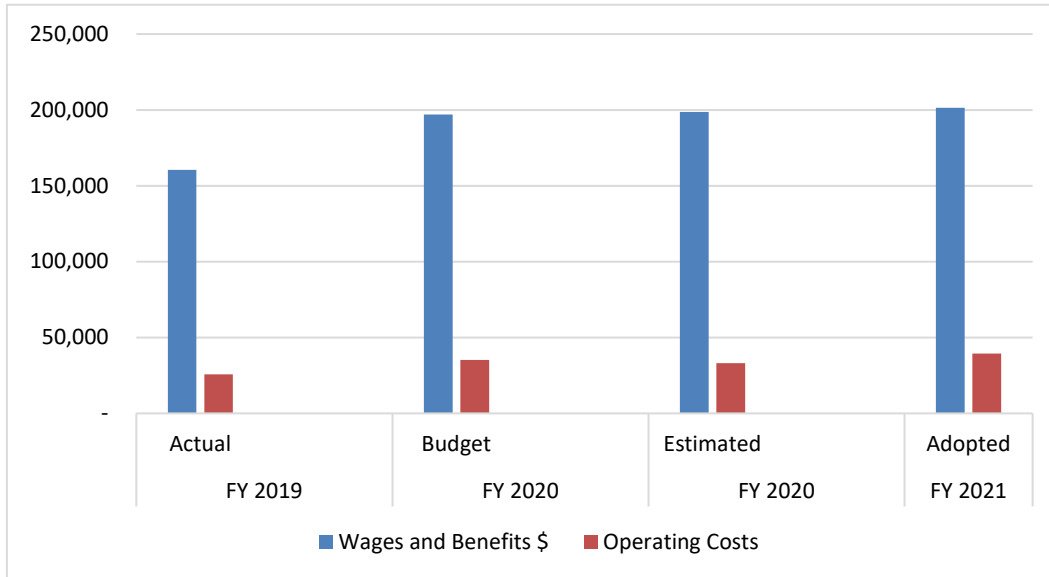
- ~ Comprised of a five member board who are appointed by the Township Board
- ~ Decide on zoning variances and appeals

Changes in Budget

- ~ 6% Decrease from 2020 Budget
- ~ Wages and Benefits include 30% of Tara Ford's compensation.

**CHARTER TOWNSHIP OF MUNDY
2021 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
SUPERVISOR**

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



Financial Summary	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Adopted
Wages and Benefits	\$ 160,435	\$ 196,889	\$ 198,740	\$ 201,521
Operating Costs	25,815	35,202	33,171	39,458
Total	<u>\$ 186,250</u>	<u>\$ 232,091</u>	<u>\$ 231,911</u>	<u>\$ 240,979</u>

Supervisor's Department

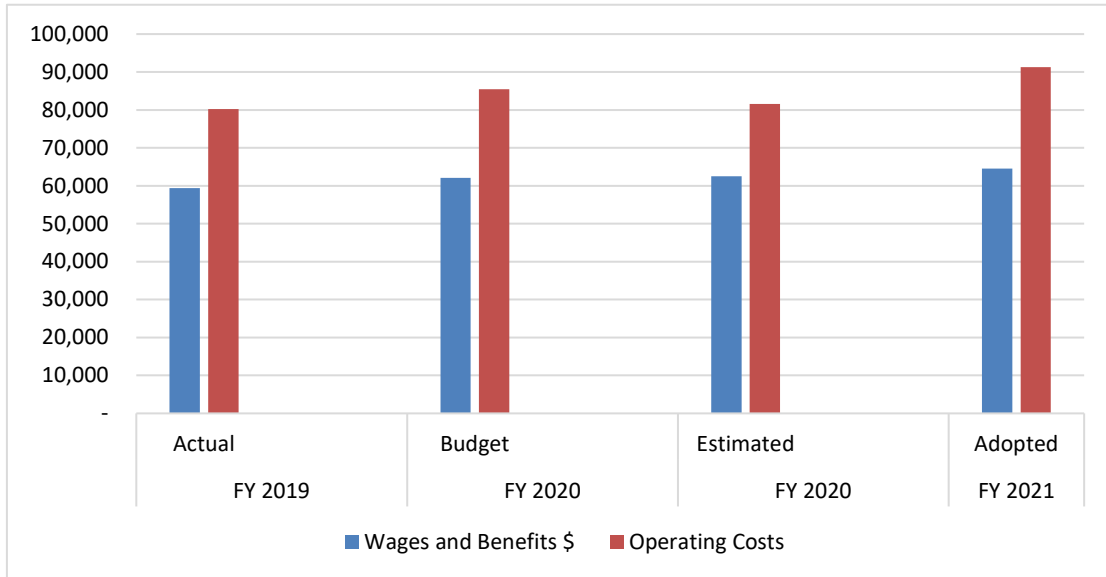
- ~ Supervisor is elected to a 4 year term, in a part-time paid position and sits on the Township Board.
- ~ Effective 1/1/19-a full time Township manager position was added to this department and shares the Supervisor duties.
- ~ Acting personnel director
- ~ Duties of office include:
 - Managing road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

Changes in Budget

- ~ 4% Increase from 2020 Budget

**CHARTER TOWNSHIP OF MUNDY
2021 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
FINANCE**

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



Financial Summary	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Adopted
Wages and Benefits	\$ 59,354	\$ 62,126	\$ 62,502	\$ 64,554
Operating Costs	80,250	85,489	81,595	91,276
Total	\$ <u>139,604</u>	\$ <u>147,615</u>	\$ <u>144,097</u>	\$ <u>155,830</u>

Finance Department

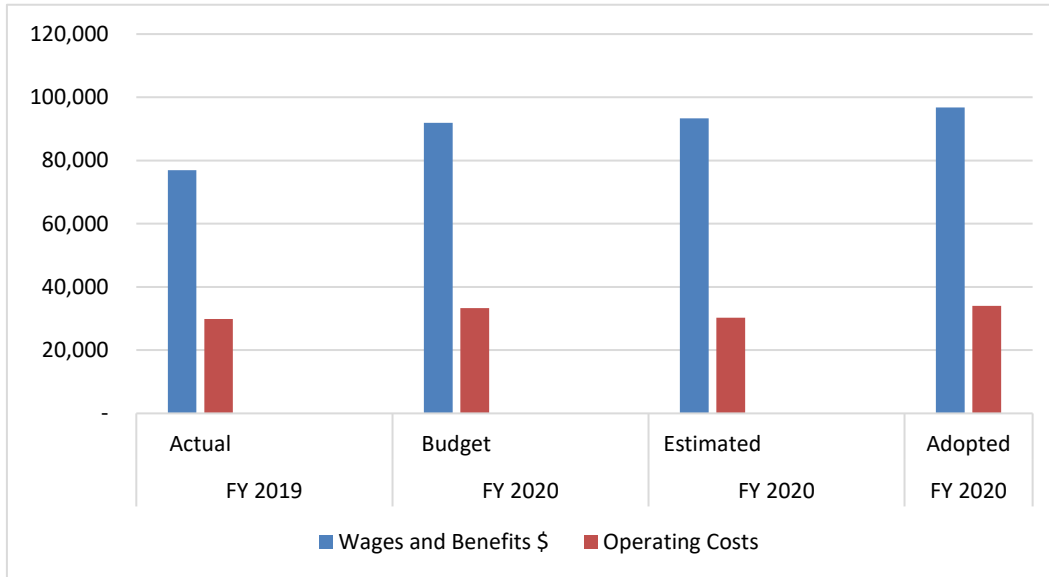
- ~ Financial administration, accounting and reporting
- ~ Budget preparation and oversight
- ~ Annual financial statement audit and maintaining proper internal controls
- ~ Accounts payable, accounts receivable and payroll functions

Changes in Budget

- ~ 6% Increase from 2020 Budget

**CHARTER TOWNSHIP OF MUNDY
2021 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
CLERK**

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



Financial Summary	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2020 Adopted
Wages and Benefits	\$ 76,941	\$ 91,972	\$ 93,375	\$ 96,766
Operating Costs	29,904	33,322	30,287	34,056
Total	<u>\$ 106,845</u>	<u>\$ 125,294</u>	<u>\$ 123,662</u>	<u>\$ 130,822</u>

Clerk's Department

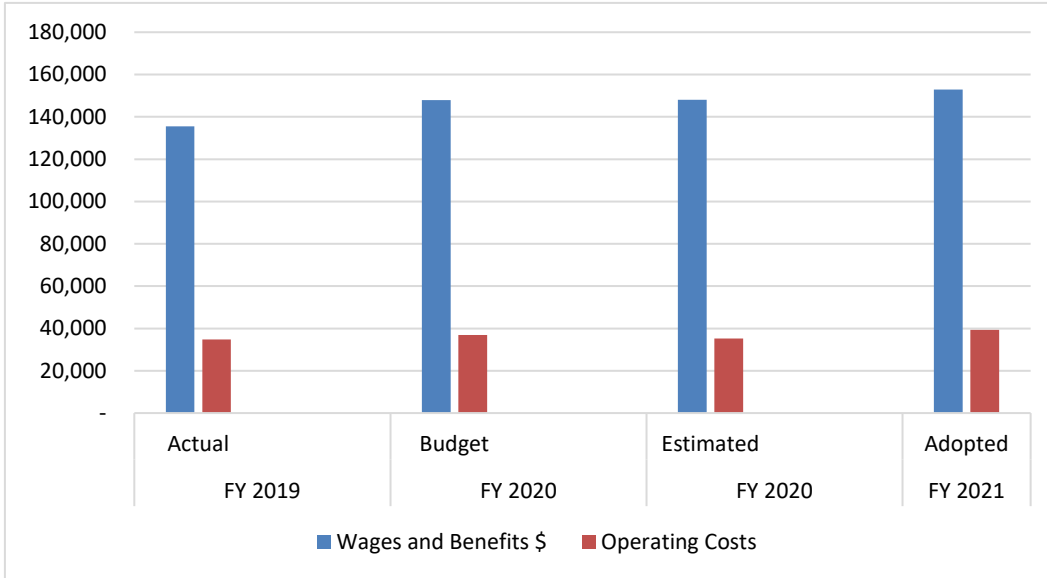
- ~ Clerk is elected to a 4 year term, in a part-time paid position and sits on the Township Board
- ~ Maintains Township records
- ~ Coordinates and regulated elections
- ~ FOIA administration

Changes in Budget

- ~ 4% Increase from 2020 Budget

**CHARTER TOWNSHIP OF MUNDY
2021 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
TREASURER**

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



	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Adopted
Financial Summary				
Wages and Benefits	\$ 135,469	\$ 147,968	\$ 148,097	\$ 152,933
Operating Costs	34,795	36,891	35,293	39,258
Total	\$ <u>170,264</u>	\$ <u>184,859</u>	\$ <u>183,390</u>	\$ <u>192,191</u>

Treasurer's Department

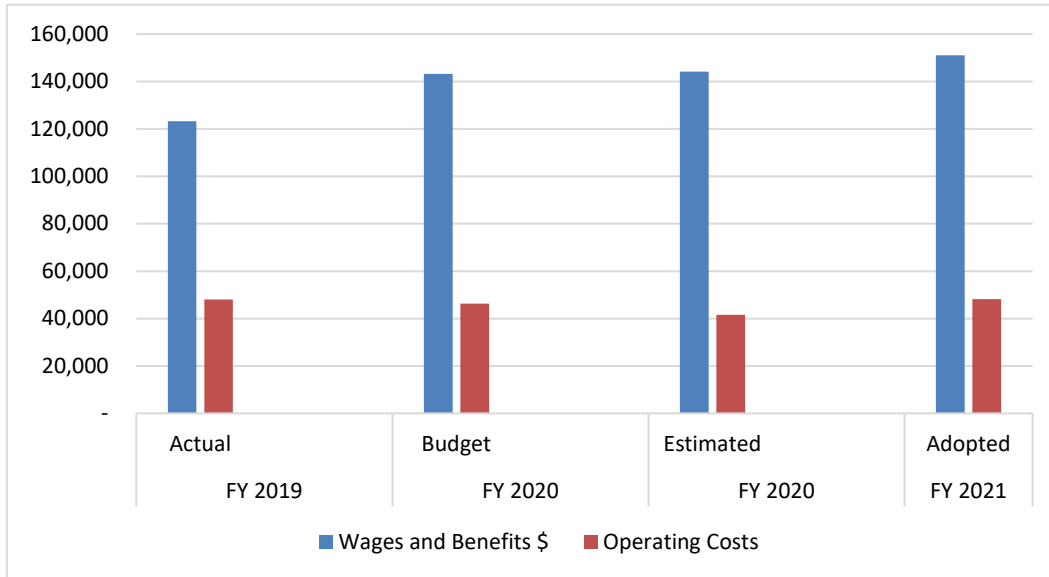
- ~ Treasurer is elected to a 4 year term, in a part-time paid position and sits on the Township Board
- ~ Oversees cash receipting and investment of Township funds
- ~ Oversees property tax and special assessment billing and collection
- ~ Oversees Sewer and Water Fund operations

Changes in Budget

- ~ 4% Increase from 2020 Budget

**CHARTER TOWNSHIP OF MUNDY
2021 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
ASSESSING**

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



Financial Summary	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Adopted
Wages and Benefits	\$ 123,230	\$ 143,189	\$ 144,130	\$ 150,996
Operating Costs	48,108	46,287	41,542	48,142
Total	<u>\$ 171,338</u>	<u>\$ 189,476</u>	<u>\$ 185,672</u>	<u>\$ 199,138</u>

Assessing Department

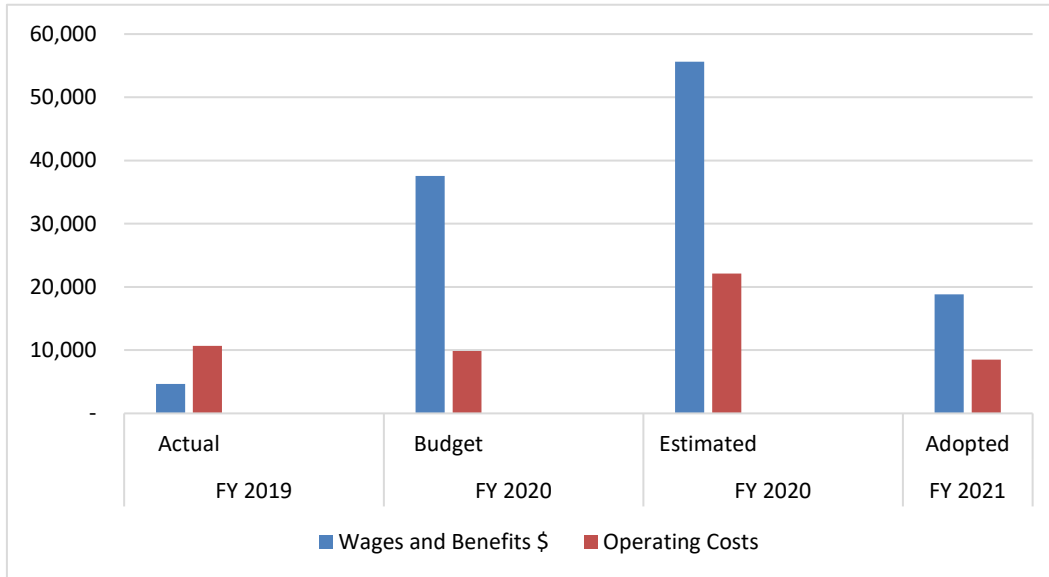
- ~ Assesses real and personal property values
- ~ Distinguishes and allocates special assessment districts
- ~ Board of review responsibilities such as reviewing property tax value disputes, principal residence exemptions and poverty exemption appeals

Changes in Budget

- ~ 5% Increase from 2020 Budget

**CHARTER TOWNSHIP OF MUNDY
2021 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
ELECTIONS**

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



Financial Summary	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Adopted
Wages and Benefits	\$ 4,669	\$ 37,568	\$ 55,612	\$ 18,812
Operating Costs	10,683	9,871	22,116	8,520
Total	\$ <u>15,352</u>	\$ <u>47,439</u>	\$ <u>77,728</u>	\$ <u>27,332</u>

Election Department

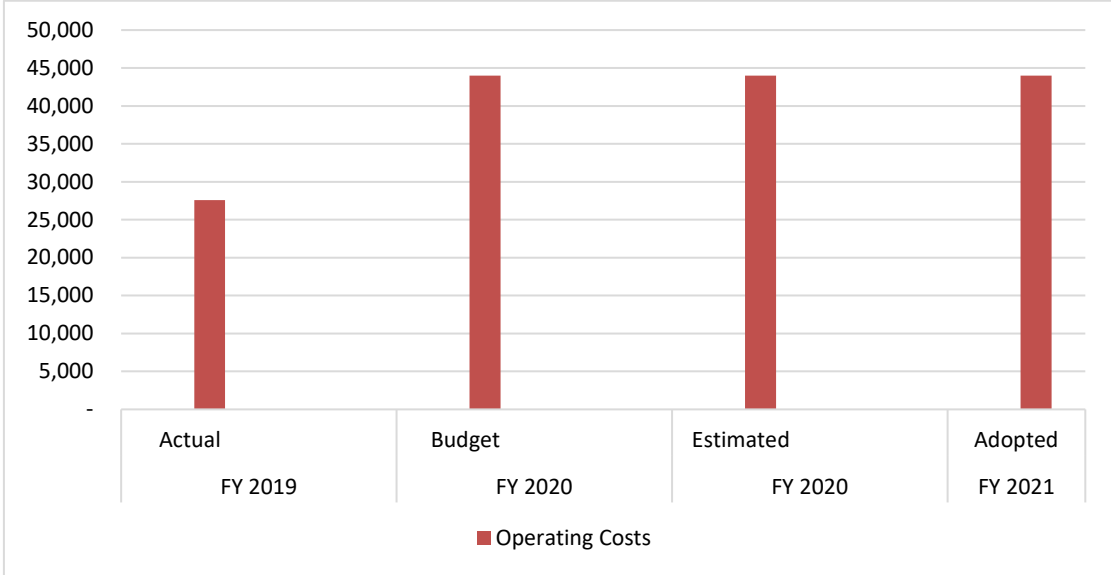
- ~ Coordinates all elections, including absentee balloting
- ~ Utilizes election workers who are paid through accounts payable, not payroll

Changes in Budget

- ~42% Decrease from 2020 Budget
- ~ Budgeted for 2 elections in 2021, 4 in 2020

**CHARTER TOWNSHIP OF MUNDY
2021 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
ATTORNEY**

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



Financial Summary	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Adopted
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Operating Costs	27,567	44,000	44,000	44,000
Total	\$ 27,567	\$ 44,000	\$ 44,000	\$ 44,000

Attorney's Department

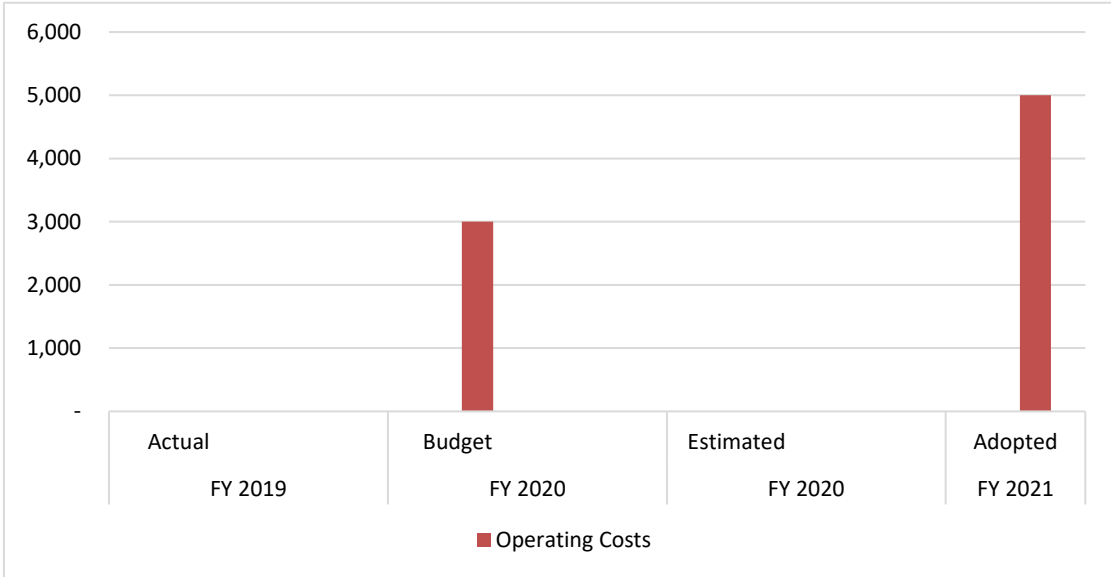
- ~ Contracted by Township to advise Township Board and other staff on legal issues
- ~ Represents Township in lawsuits and other legal litigation
- ~ Township attorney expenses excluded from this department are:
 - Planning (Budget \$6,125)
 - Zoning Board of Appeals (Budget \$2,100)
 - Police Dept (Budget \$38,500)

Changes in Budget

- ~ No change to budget amount

**CHARTER TOWNSHIP OF MUNDY
2021 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
LABOR RELATIONS**

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



Financial Summary	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Adopted
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Operating Costs	-	3,000	-	5,000
Total	\$ -	\$ 3,000	\$ -	\$ 5,000

Labor Relations

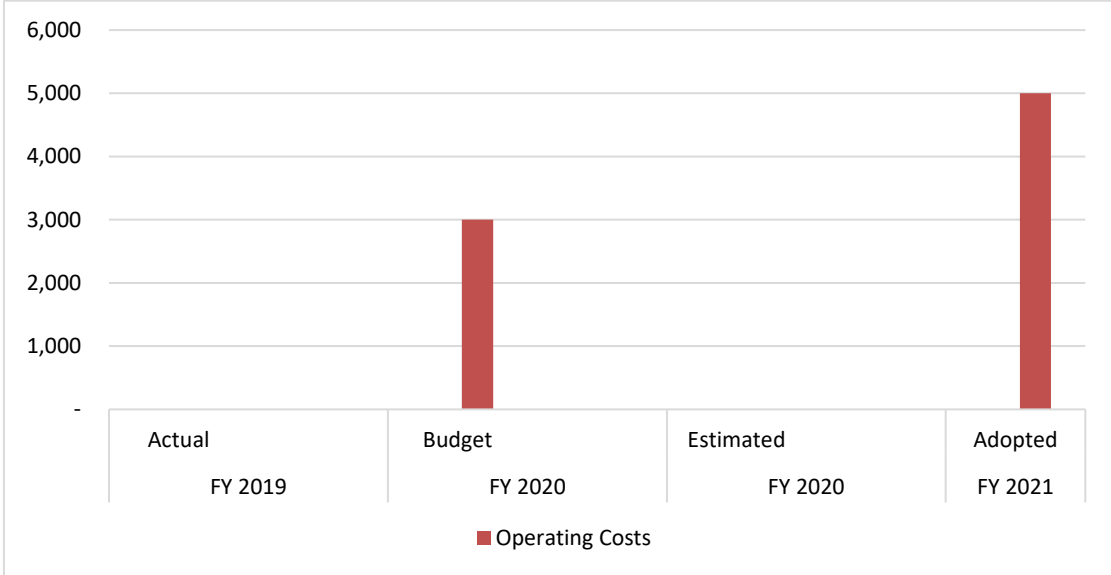
- ~ Includes contractual labor attorney and personnel consultant
- ~ Advises Board and staff on employment, labor contract negotiations and benefit issues
- ~ Represents the Township during labor contract negotiations

Changes in Budget

- ~ Estimated \$5,000 for 2021 due to AFSCME and MAFF contract negotiations

**CHARTER TOWNSHIP OF MUNDY
2021 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
CEMETERY**

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



Financial Summary	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Adopted
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Operating Costs	6,489	6,932	6,678	6,932
Total	\$ 6,489	\$ 6,932	\$ 6,678	\$ 6,932

Cemetery

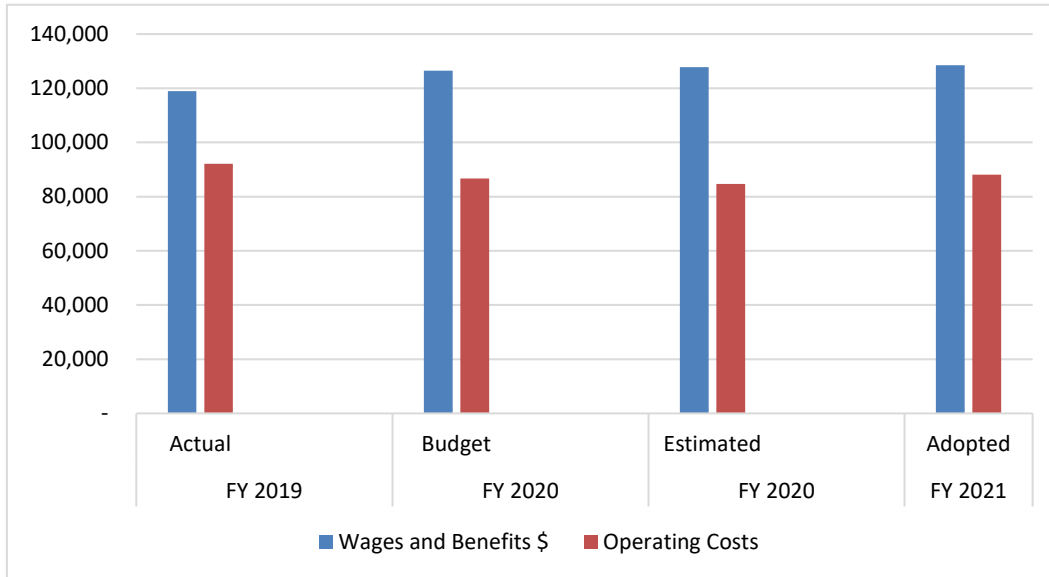
~ Responsible for grounds maintenance of the Township Cemetery

Changes in Budget

~ No change from 2020 Budget

**CHARTER TOWNSHIP OF MUNDY
2021 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
BUILDING**

FUND/FUNCTION: GENERAL/BUILDING
STAFF RESPONSIBLE: SUPERVISOR



Financial Summary	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Adopted
Wages and Benefits	\$ 118,975	\$ 126,512	\$ 127,779	\$ 128,544
Operating Costs	92,181	86,666	84,665	88,156
Total	\$ <u>211,156</u>	\$ <u>213,178</u>	\$ <u>212,444</u>	\$ <u>216,700</u>

Building Department

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

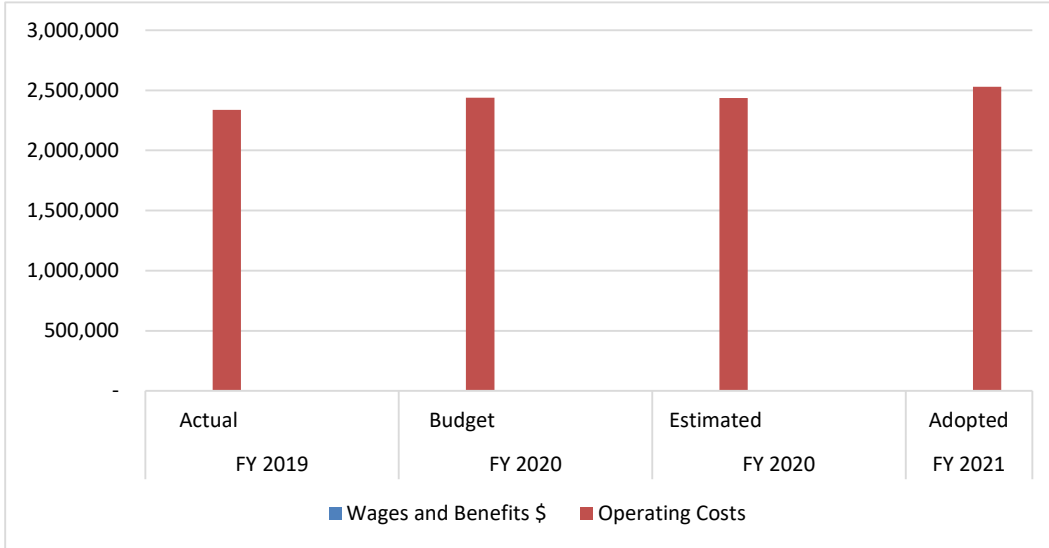
Changes in Budget

- ~ 2% Increase from 2020 Budget
- ~ Allocated 40% of Tara Ford's compensation and 100% of Matt Hart's compensation.

**CHARTER TOWNSHIP OF MUNDY
2021 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
POLICE**

FUND/FUNCTION: GENERAL/POLICE

STAFF RESPONSIBLE: POLICE CHIEF



Financial Summary	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Adopted
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Operating Costs	<u>2,337,539</u>	<u>2,439,810</u>	<u>2,435,460</u>	<u>2,530,226</u>
Total	<u>\$ 2,337,539</u>	<u>\$ 2,439,810</u>	<u>\$ 2,435,460</u>	<u>\$ 2,530,226</u>

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

~ In addition to fees directly paid to Metro Police Authority, the following costs are also budgeted here:

Professional Fees paid for OPEB valuation \$5,650

Prosecution Costs \$38,500

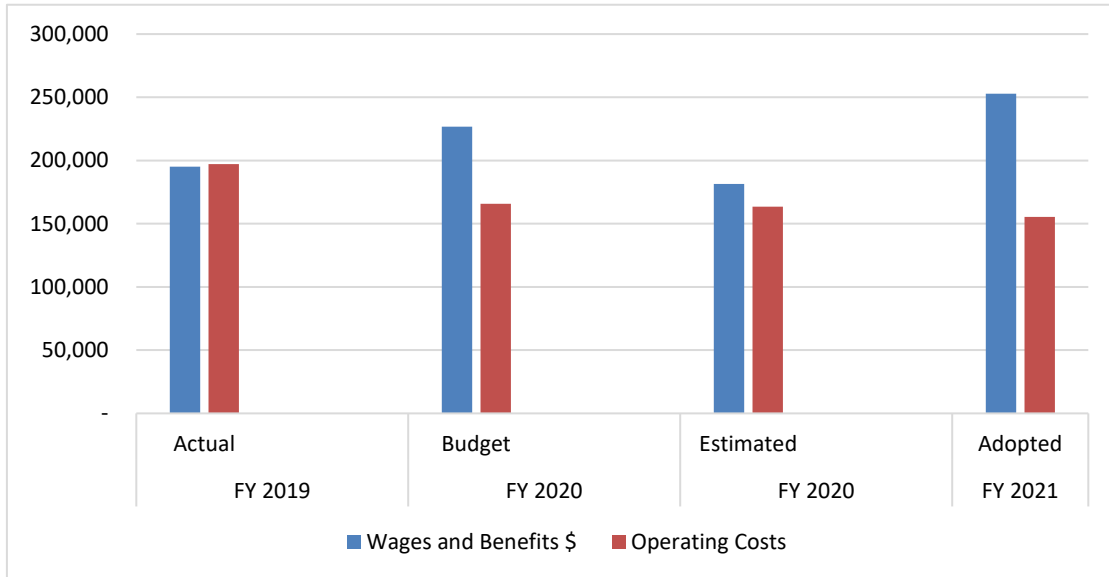
FANG Dues \$22,165

Changes in Budget

~4% increase from 2020 Budget

**CHARTER TOWNSHIP OF MUNDY
2021 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
FIRE**

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



Financial Summary	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Adopted
Wages and Benefits	\$ 195,177	\$ 226,807	\$ 181,400	\$ 252,942
Operating Costs	197,084	165,820	163,623	155,339
Total	<u>\$ 392,261</u>	<u>\$ 392,627</u>	<u>\$ 345,023</u>	<u>\$ 408,281</u>

Fire Department

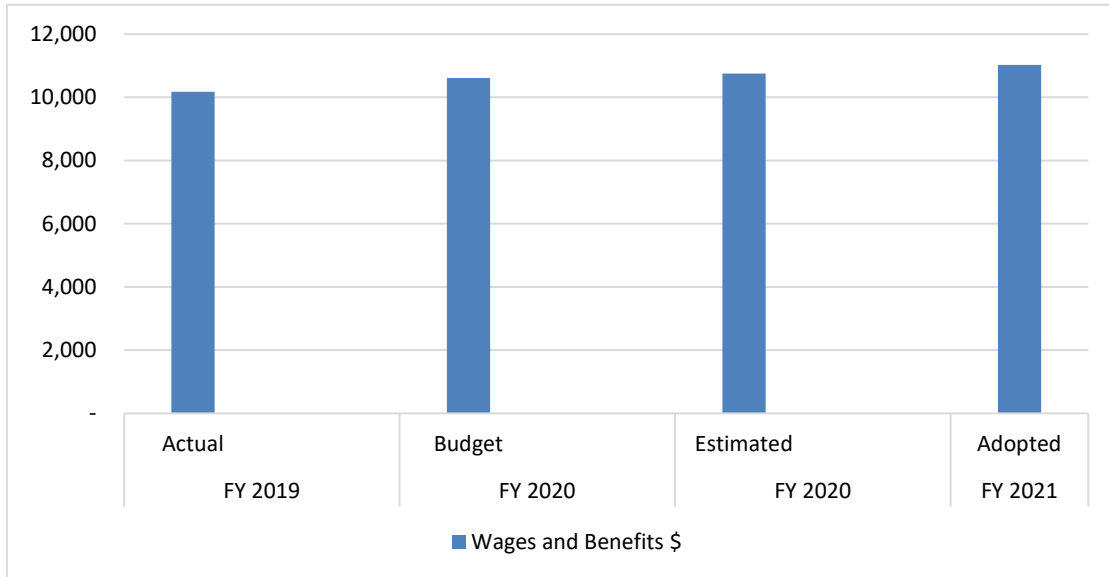
- ~ Maintains comprehensive program in planning, preparedness, response and recovery
- ~ Preservation of life and property

Changes in Budget

- ~ 4% increase from 2020 Budget
- ~ 2021 budget includes wages associated with a part-time Chief and part-time Assistant Chief

**CHARTER TOWNSHIP OF MUNDY
2021 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
ORDINANCE ENFORCEMENT**

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



Financial Summary	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Adopted
Wages and Benefits	\$ 10,170	\$ 10,607	\$ 10,751	\$ 11,024
Operating Costs	510	125	125	125
Total	<u>\$ 10,680</u>	<u>\$ 10,732</u>	<u>\$ 10,876</u>	<u>\$ 11,149</u>

Ordinance Enforcement

~ Law and Ordinance Enforcement

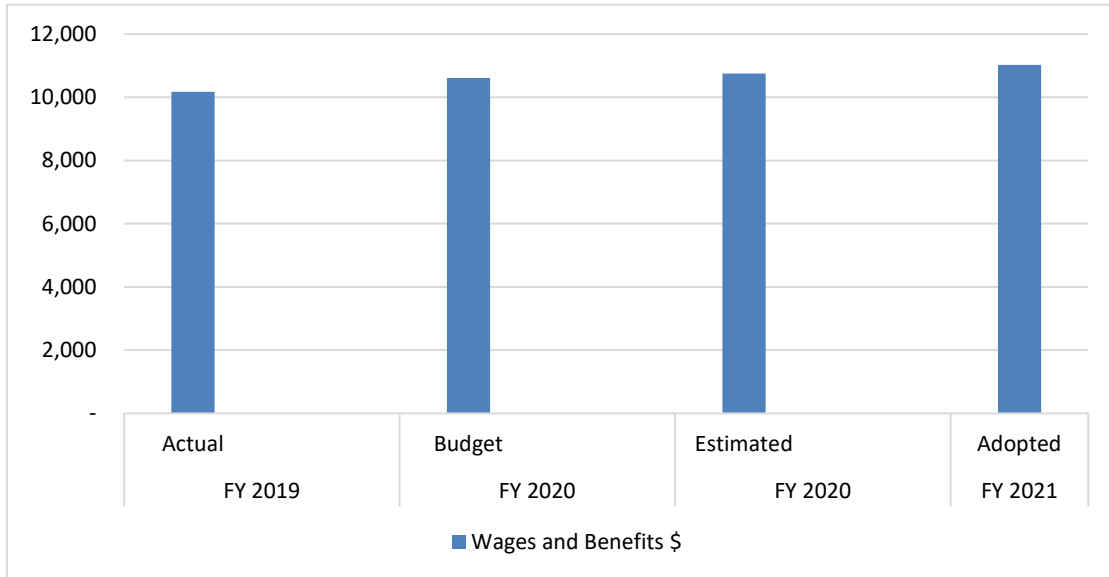
Changes in Budget

~ 4% Increase from 2020 Budget

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

**CHARTER TOWNSHIP OF MUNDY
2021 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
PARK AND RECREATION**

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



Financial Summary	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Adopted
Wages and Benefits	\$ -	\$ -	\$ -	\$ -
Operating Costs	-	20,000	1,000	20,000
Total	\$ -	\$ 20,000	\$ 1,000	\$ 20,000

Parks and Recreation

~ Maintenance of Township Parks

Changes in Budget

~ No Change from 2020 Budget

**CHARTER TOWNSHIP OF MUNDY
2021 ADOPTED BUDGET
CAPITAL IMPROVEMENT FUND
FINANCIAL SUMMARY**

Estimated Revenue Source

Transfer in From General Fund	\$ <u>27,408</u>	
Total Budgeted Revenue Sources		\$ 27,408

Estimated Expenditures

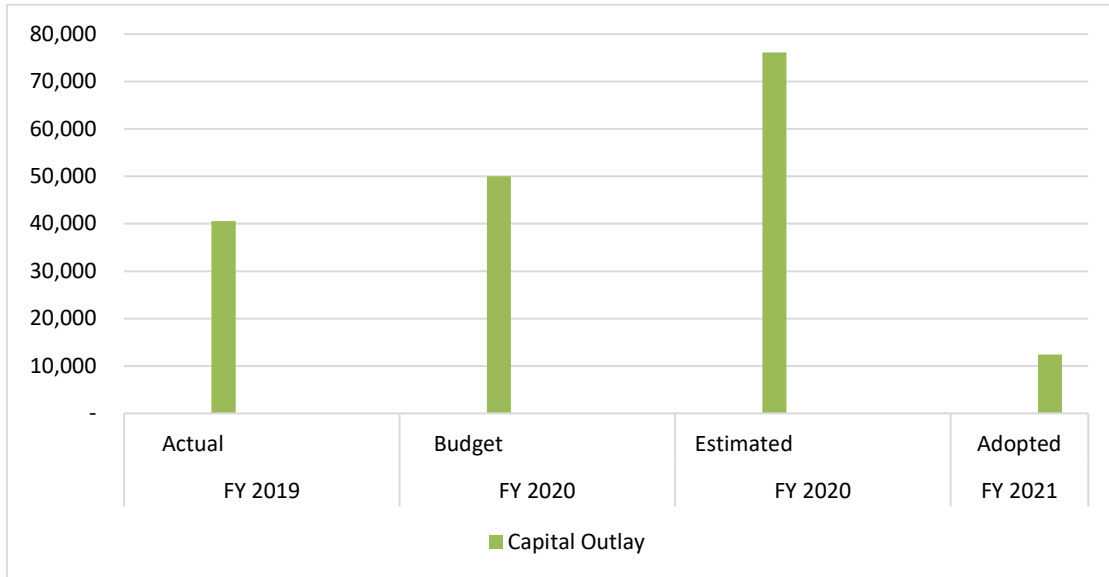
Capital Expense-Building/Grounds	-	
Capital Expense-Equipment/Furniture	-	
Capital Expense-Vehicles	-	
Capital Expense-Technology	12,408	
Capital Expense-Park Construction	<u>-</u>	
Total Budgeted Expenditures		\$ <u>12,408</u>
Budgeted Net Revenue (Expenditures)		\$ <u><u>15,000</u></u>

Estimated Fund Balance

Fund Balance at December 31, 2019 (Audited)	\$ 749,092
Estimated Change in Fund Balance at December 31, 2020	<u>(76,135)</u>
Estimated Fund Balance at December 31, 2020	672,957
Estimated Change in Fund Balance at December 31, 2021	<u>15,000</u>
Estimated Fund Balance at December 31, 2021	\$ <u><u>687,957</u></u>

**CHARTER TOWNSHIP OF MUNDY
2021 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
CAPITAL IMPROVEMENT FUND**

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



Financial Summary	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Adopted
Operating Costs	\$ -	\$ -	\$ -	\$ -
Capital Outlay	40,539	50,000	76,135	12,408
Total	\$ <u>40,539</u>	\$ <u>50,000</u>	\$ <u>76,135</u>	\$ <u>12,408</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 \$12,408 for computer servers in the Township Hall and Fire Department

**CHARTER TOWNSHIP OF MUNDY
2021 ADOPTED BUDGET
SEWER AND WATER FUND
FINANCIAL SUMMARY**

Estimated Revenue Source

Charges for Services	\$ 4,315,737
Interest/Penalty Charges	5,000
Investment Income	<u>66,844</u>
 Total Budgeted Revenue Sources	 \$ 4,387,581

Estimated Expenditures

Cost of Water Purchased	1,918,653
Cost of Sewage Treatment	1,945,843
Operation & Maintenance Costs	468,357
Depreciation	<u>265,295</u>
 Total Budgeted Expenditures	 \$ <u>4,598,148</u>
 Budgeted Net Revenue (Expenditures)	 \$ <u><u>(210,567)</u></u>

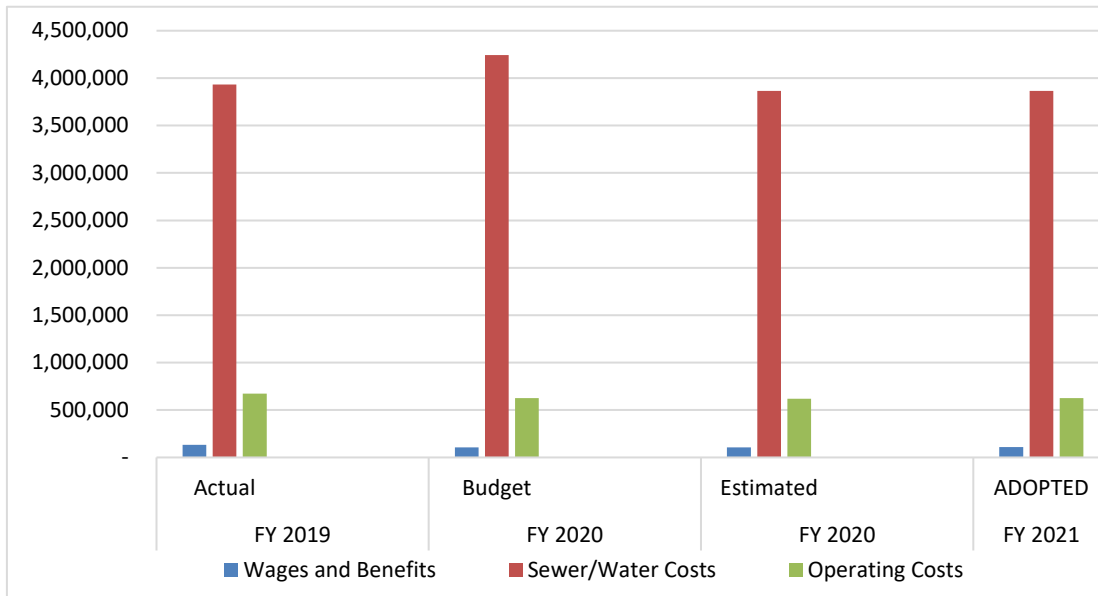
Estimated Fund Balance

Net Position at December 31, 2019 (Audited)	\$ 12,083,924
Estimated Change in Net Position at December 31, 2020	<u>(225,716)</u>
Estimated Net Position at December 31, 2020	11,858,208
Estimated Change in Net Position at December 31, 2021	<u>(210,567)</u>
Estimated Net Position at December 31, 2021	11,647,641
Less Investment in Capital Assets	<u>(4,333,108)</u>
Estimated Unrestricted Net Position at December 31, 2021	\$ <u><u>7,314,533</u></u>

**CHARTER TOWNSHIP OF MUNDY
2021 ADOPTED BUDGET
DEPARTMENT APPROPRIATIONS
SEWER AND WATER FUND**

FUND/FUNCTION: SEWER AND WATER/PUBLIC WORKS

STAFF RESPONSIBLE: TREASURER



Financial Summary	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 ADOPTED
Wages and Benefits	\$ 131,634	\$ 106,745	\$ 106,681	\$ 108,750
Sewer/Water Costs	3,934,195	4,243,034	3,864,495	3,864,495
Operating Costs	671,377	624,625	617,549	624,903
Total	<u>\$ 4,737,206</u>	<u>\$ 4,974,404</u>	<u>\$ 4,588,725</u>	<u>\$ 4,598,148</u>

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

- ~ 8% Decrease from 2020 Budget