



2020 Budget Review

2020 General Fund Proposed Budget Summary

● Beginning Fund Balance	\$3,996,408
● 2020 Revenues	\$10,497,085
● 2020 Expenditures	<u>\$10,779,379</u>
● End of Year Fund Balance	\$3,714,114
● 2020 Deficit	(\$282,294)

General Fund Revenue Highlights

	2020	Change from 2019 Budget
○ Real Estate Taxes	\$1,433,775	\$9,704
○ Real Estate Transfer Taxes	\$625,000	\$25,000
○ Earned Income Taxes	\$5,750,000	\$250,000
○ Local Services Taxes	\$560,000	\$10,000
○ Permits Category	\$698,100	\$54,600
○ Cable TV Franchise Fees	\$440,000	(-\$10,000)
○ Recycling Grant	\$25,000	same
○ Act 205 Pension State Aid	\$425,001	\$53,354

General Fund Expenditure Highlights

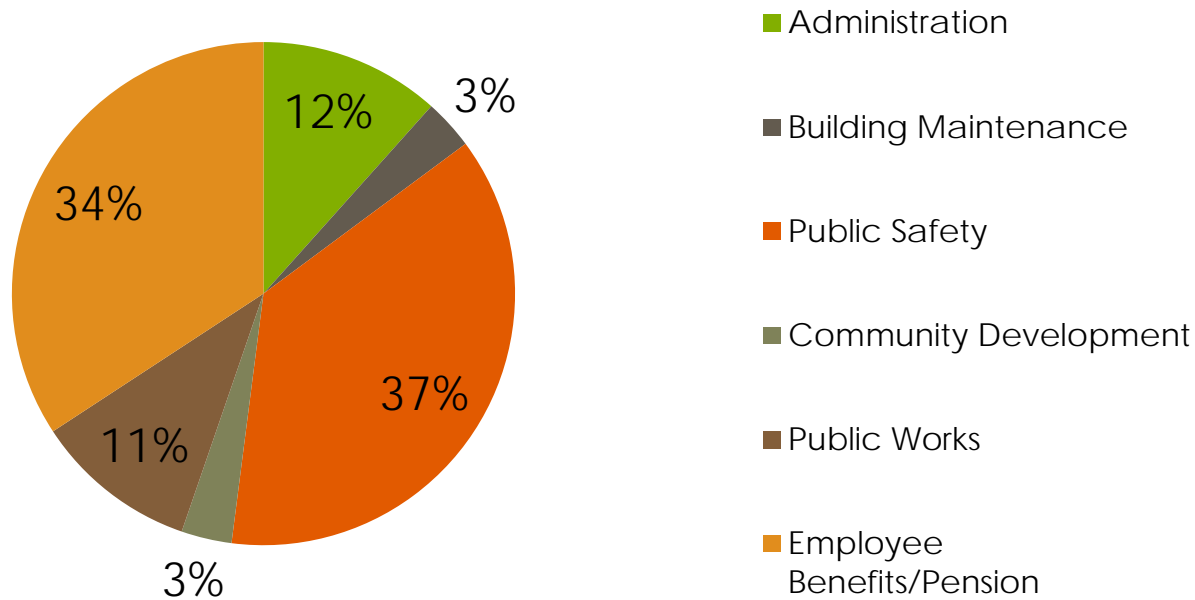
Increases

- | | |
|-----------------------------------|-----------|
| ○ Contracted salary increases | \$211,174 |
| ○ Medical Insurance | \$208,850 |
| ○ Police Accreditation Support | \$12,000 |
| ○ Speed Time Board/Data Collector | \$9,000 |
-
- Storm Water Management continues @ \$25,000 but expected to be significantly more in future years.
 - Code Enforcement Officer position made full time and the part time zoning clerk position made full time

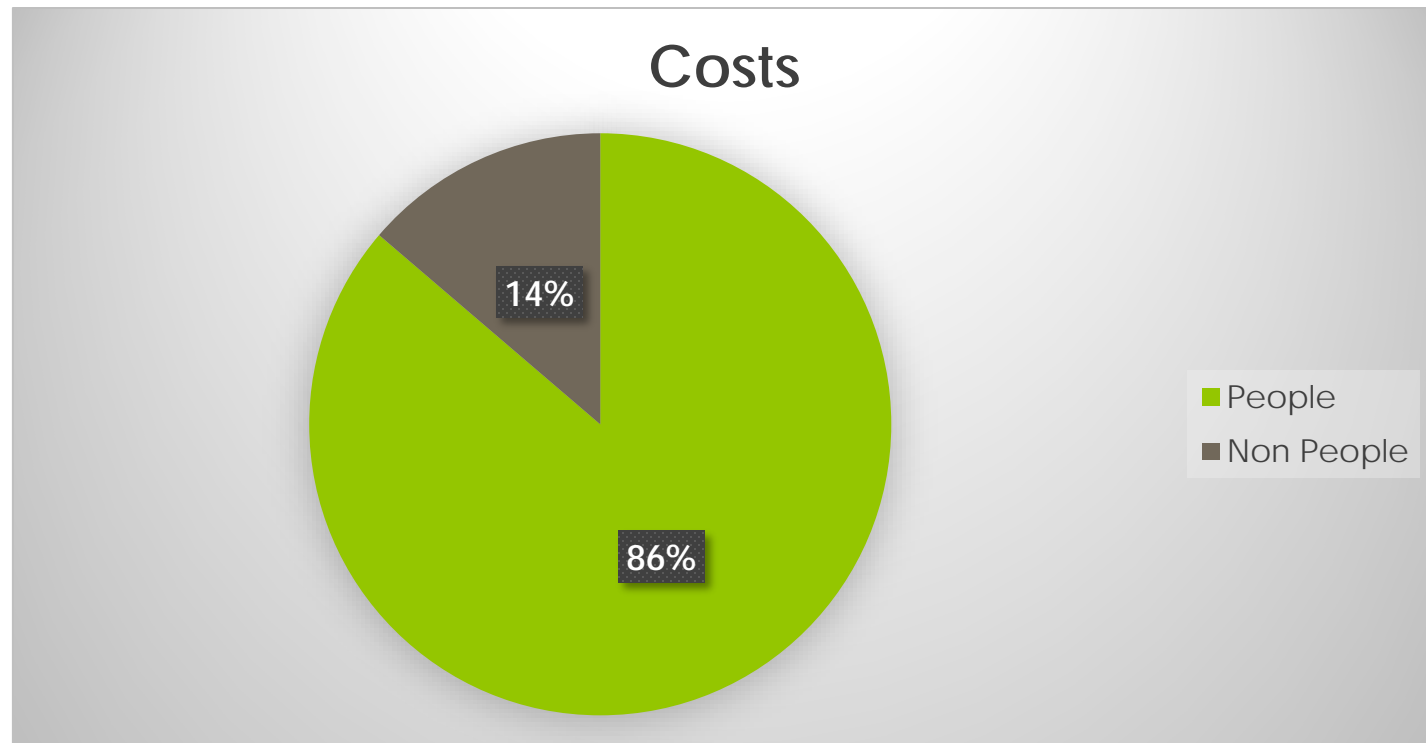
The majority of the expenditures remain consistent from 2019 except for the normal annual personnel cost increases.

General Fund Expenditures Departmental Breakdown

2020 Proposed Budget



General Fund Expenditures People vs. Non-People Costs



Emergency Services Fund 03

- Millage: 0.32
- Total Real Estate Tax Revenue \$512,270
- Fire Relief Funding \$175,000
- Expenditures
 - Fire Department \$375,000
 - Fire Marshal Costs \$77,321
 - Hydrant Assessment \$106,186
 - LPT Ambulance \$67,000
 - WC Insurance \$51,262

Library Fund 04

- Millage: 0.345
- Total Real Estate Tax Revenue \$561,827
- Total Library Contribution \$561,827

Capital Projects – Fund 30

2020 Requests

● Technology Upgrades	\$7,200
● GIS Software	\$44,900
● Radio Equipment Upgrade	\$35,780
● Police Vehicles	\$150,000
● Large Dump Truck/plow/spreader	\$180,000
● Gunite Projects	\$19,000

* All funded by a transfer from Unrestricted Capital Fund.

Park & Recreation Operating Fund Revenue-Fund 31

● Millage Funding (0.241 Mills)	\$392,467
● Recreation Fees	\$453,190
● Contributions	\$42,400
● Miscellaneous	\$600
● Interest	\$1,500

Park & Recreation Operating Fund Expenditures

● Salaries/Benefits/Supplies	\$461,173
● Mowing Service	\$54,681
● Programs/Tickets	\$294,505
● Events	\$56,600

Debt Service Fund 20

Budget Revenue Sources

- Real Estate Taxes (0.276 mills) \$449,462
- Lease Golf Course \$100,000
- Interest \$500
- Transfer from Library \$104,235

Debt Service Expenditures-Fund 20

Principal and Interest

○ 2006 Note (Library) 2022	\$104,235
○ 2006 Note (Refinanced GW Purchase) 2022	\$85,181
○ 2008 Note (Refinanced GW Purchase) 2024	\$310,161
○ 2010 Note (Old PIB-Truck) 2020	\$40,049
○ 2013 PD/Truck/Server (Loan A) 2023	\$17,833
○ 2013 Roads (Loan B) 2023	\$55,897
○ 2015 Note (Truck/chipper) 2025	\$15,477
○ 2017 PD 3 Unmarked Vehicles Lease (last year)	\$10,968

Liquid Fuels Funded Loans

Fund 21

○ Beginning Fund Balance	\$2,334
○ Transfer from Highway Aid Fund	\$175,649
○ Interest	<u>\$700</u>
○ Total Revenue	\$178,683
○ 2014 Loan	\$113,262
○ 2014 and 2015 Road Projects	
○ 2016 PIB Loan	<u>\$65,421</u>
○ 2016 Road Projects	
○ Total Expenses	\$178,683

Highway Aid Fund-Fund 35

○ Fund Balance Forward	\$59,347
○ Interest	\$5,000
○ Estimated State Funds	<u>\$770,856</u>
○ Total Revenue	\$835,203
○ Equipment	\$7,000
○ Snow and Ice	\$161,000
○ Traffic and Street Lights	\$63,000
○ Road Supplies	\$35,000
○ Road Paving	\$393,554
○ Debt Payment Transfers	<u>\$175,649</u>
○ Total Expenses	\$835,203

Unrestricted Capital-Fund 39

● Balance Forward	\$469,654
● Interest	\$3,600
● Capital Projects	<u>\$442,700</u>
● Ending Fund Balance	\$30,554

Tree Fund – Fund 40

● Balance Forward	\$103,124
● Interest	\$900
● Expenses	<u>\$20,000</u>
● Ending Balance	\$84,024

Proposed 2020 Budget Real Estate Tax Rates

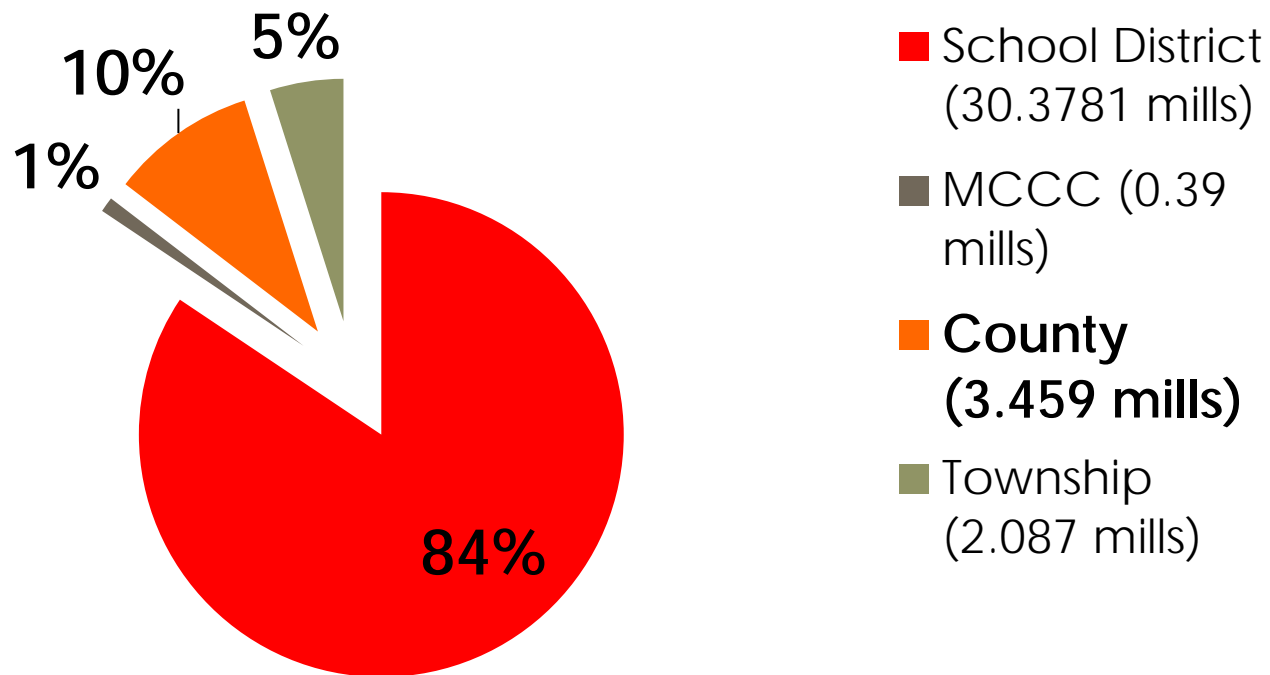
- Average Assessment Currently: **\$168,441**

- Millage Rates Current: Avg. Tax Rate.
- General Fund 0.905 \$152.44
- Emergency Services Fund 0.320 \$ 53.91
- Library Fund 0.345 \$ 58.12
- Debt Service Fund 0.276 \$ 46.49
- Park & Rec Fund 0.241 \$ 40.60
- Total 2.087 \$351.56

- (Residential Assessment)

Real Estate Tax Comparison Percentages

Real Estate Tax Percentages



Recommendations

- No tax increase.
- Use excess revenue received in 2019 to balance 2020 budget.
- Establish a sub-committee to meet first half of 2020 to review options to address township's operating and capital budgets moving forward and provide a recommendation to the Board as part of the 2021 budget process.

2020 Budget Schedule

- Tentative budget approval and authorization to advertise November 7, 2019.
- Advertise proposed budget for inspection (20 days) November 11, 2019.
- Limits on changes once advertised.
- Consider for adoption December 5, 2019.

Questions

