

Huron Charter Township

Wayne County, Michigan



ANNUAL BUDGET REPORT 2013 & PROPOSED BUDGET 2014

Public Hearing Date: October 23, 2013

Resolution No. 13-10-23-10e
ADOPTED BY TOWNSHIP
BOARD OCTOBER 23, 2013

David A. Glaab

Township Supervisor

Kathlene L. VanWasshnova

Township Clerk

Linda K. Spangler

Township Treasurer

Township Trustees:

R.P. Lilly

Marlene C. Krause

Donna J. Mendrysa

Michael Stach

INTRODUCTION

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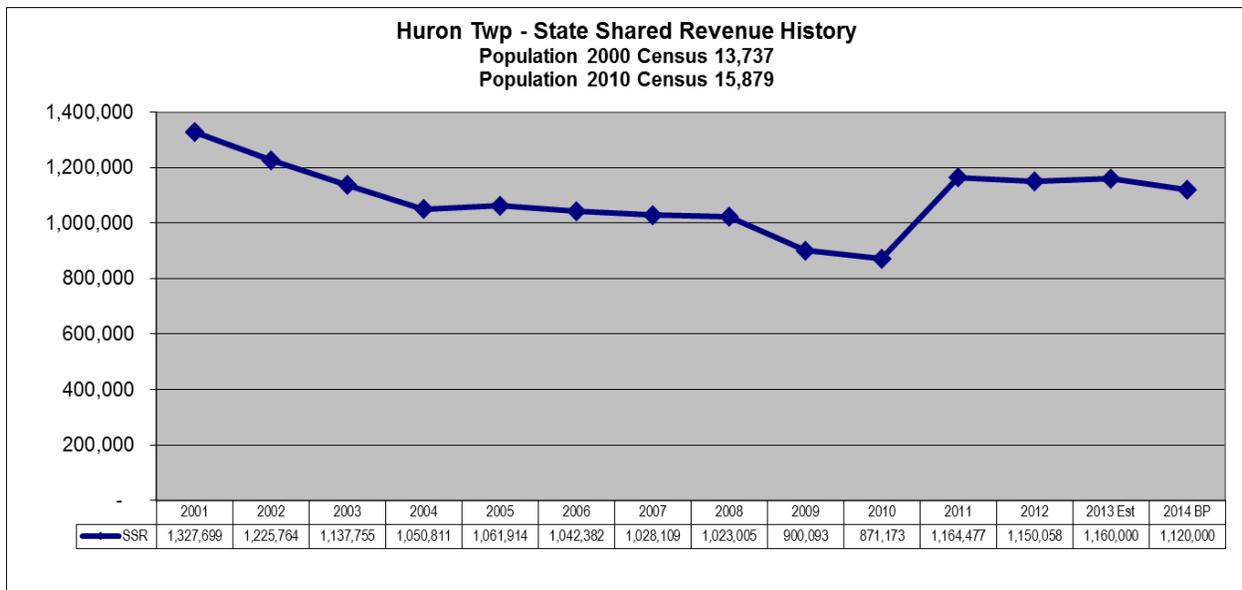
Financial Challenges

Over the last five years, the state of the economy has presented some real financial challenges for the Township of Huron. The Township Board, in order to maintain a stable budget, has been proactive in monitoring the situation by forecasting ahead and making the tuff decision in a timely manner.

✓ State Shared Revenue (SSR) and the General Fund

This first challenge was the loss of State Shared Revenue, a primary source of income for the General Fund. After the 2000 censuses declared a 31.5% increase in Huron Township’s population, SSR reached a high of \$1,138,000. Then changes to the distributions formulas by the State reduced the Township’s SSR by 25% to a low of \$871,000 by 2010. But in 2009, with the uncertainty of Revenue Sharing, the Board took step to freeze and cut spending in all areas reducing the General Fund operating budget by almost 30% from \$3,382,000 in 2009 to \$2,461,000 in 2010 and leveling off at \$2,694,000 by 2012.

The 2010 census revealed a 16.6% increase in the population that restored some of the Township’s SSR by 2012.

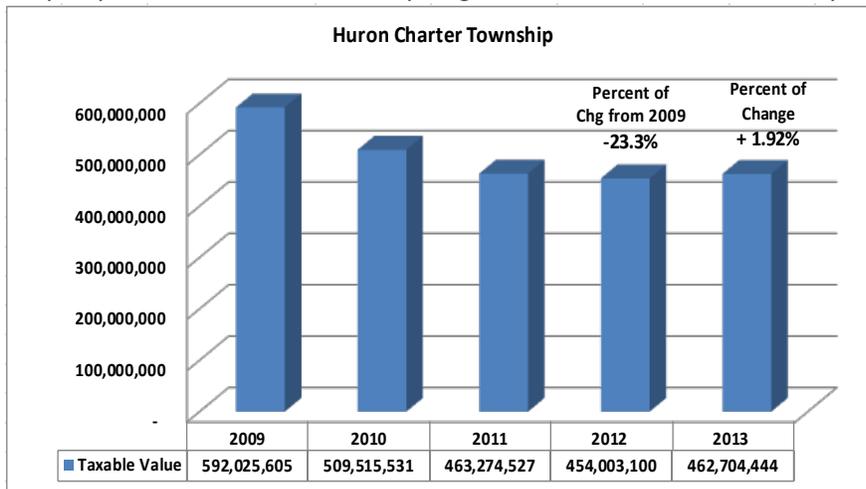


✓ Other Post-Employment Benefits (OPEB) Liability

Another financial challenge, the rising costs of healthcare and legacy costs had become a topic of concern in 2009 when the Township was required to begin calculating annually the cost of providing retiree healthcare benefits or the OPEB obligation, Other Post-Employment Benefits. Since the first retiree in 1999 with such benefits, the Township had been reserving periodically from the annual budget an amount to cover this costs. By 2012, while taking steps to reduce healthcare and retirement costs, the Township was able to invest \$2.1 million in a trust to fund the future OPEB liability. As this fund grows it will help not only the General Fund but also the Public Safety (Police and Fire) with retirement costs.

✓ **Declining Property Tax Values (TV) and Public Safety**

Property values in Huron Township began to decline after 2009 and by 2012 had falling almost 25%.



To the revenue generated by the 5 mills for the Police Department, this is a loss of over \$400,000 each year. At the end of 2012 the Police Fund balance was only \$214,000 and annual expenses are exceeding revenue by about the same which would have put the police department in a deficit for year-end 2013. The Township Board took immediate steps to prevent

this with layoffs in December 2012, reducing the police force by 41% from 22 to 13 officers. For 2013 the Police Fund expenses have been reduced from \$3,243,000 to \$2,670,000 for a savings of \$573,000. With a smaller police force services and programs for investigative or crime prevention programs were reduced or eliminated and with them any program funding. It is important to note that 2 mills of the 5 mills for the police, valued at \$870,000, are due to expire in 2015. If not renewed, the annual loss in revenue to the department would force further reductions in protective services to the community.

To the revenue generated by the 2 mills for the Fire Department, the loss is over \$185,000 annually. At the end of 2012 the Fire Fund balance is \$1.3 million and annual expenses are exceeding revenue by almost \$200,000 annually, which could eat up their balance in 5 years or less. This situation is under review and being closely monitored.

To meet safety and risk standards, both police and fire need equipment replaced and updated regularly. The current millages for police and fire would be sufficient but the dollars generated at current property values is less than originally projected. The recovery of property values will be slow so the revenues generated are not expected to keep up with the all required operational needs. Unless new funding becomes available, public safety services may need to stay at reduced levels for some time.

✓ **2014 Continuing Financial Challenge**

The continuing financial challenge for 2014 is to provide adequate public safety and general services for the community, while keeping cost down and seeking to renew growth and development in the Township of Huron.

This article provided by
 Karen Carney
 Huron Charter Township
 Finance and General Manager

Resolution No. 13-10-23-10e

**HURON CHARTER TOWNSHIP
Budget Resolution Fiscal Year 2014**

BE IT RESOLVED: That the expenditures for the 2014 fiscal year, commencing January 1, and ending December 31, 2014, are hereby appropriated on an activity and departmental total basis for the General Fund as follows:

GENERAL FUND

Township Board	69,600
Township Supervisor's Office	109,100
Assessing Department - Property Tax Administration	132,900
Elections	41,000
Legal Fees - Township Attorney	40,000
Retirement Administration	3,000
Independent Audit Fees	40,000
Accounting & Budget Department	205,400
Township Clerk's Office	96,100
Clerk - General Office	133,650
Board of Review	7,000
Township Treasurer's Office	261,850
Treasurer - Property Tax Administration	106,400
Data Processing / Computer Department	37,900
Township Hall & Grounds	180,600
Cemetery Maintenance	12,500
Unallocated Expenses	79,660
Planning / Zoning Department	154,000
Telecommunications Commission	16,000
Animal Control	7,000
Street Lighting	70,600
Rubbish Collection & Recycling	710,800
Dust Control	10,000
Drains	40,000
Senior Citizens Program	63,670
Economic Development	25,000
Recreation.....	35,000
Library Contributions	25,000
Historical Commission	7,000
Insurance & Bonds	64,000
Operating Transfers to Retirement Benefits Fund	144,130
TOTAL GENERAL FUND EXPENSES	2,928,860

Resolution No. 13-10-23-10e

Budget Resolution

BE IT FURTHER RESOLVED: That the expenditures are hereby appropriated on an activity and departmental total basis for the Special Revenue Funds as follows:

FIRE FUND

Fire Department

Personnel Costs.....	760,100
Operating Costs.....	217,800
Capital Outlay.....	-

Total Fire Department 977,900

Transfers Out

to General Fund	20,000
to Police Fund - Public Safety Communications	80,000
to Debt Service.....	76,640

Total Transfer Out 176,640

TOTAL FIRE FUND EXPENSES 1,154,540

POLICE FUND

Police Department

Personnel Costs.....	1,764,500
Operating Costs	335,800
Capital Outlay	67,000

Total Police Department 2,167,300

Public Safety Communications Department

Personnel Costs.....	394,300
Operating Costs.....	21,400
Capital Outlay	55,500

Total Public Safety Communications Department 471,200

Jail Operating Costs 11,000

Transfers Out

to General Fund	20,000
to Debt Service.....	40,000
to Compensated Absences Fund.....	30,000
to Retirement Benefits Fund	165,000

Total Transfer Out 255,000

TOTAL POLICE FUND EXPENSES 2,904,500

CONSTRUCTION CODE ENFORCEMENT FUND

Building Department

Personnel Costs.....	203,600
Operating Costs	93,380
Capital Outlay	-

Total Building Department 296,980

Transfers Out

to General Fund	30,000
to Retirement Benefits Fund	-

Total Transfer Out 30,000

TOTAL CONSTRUCTION CODE ENFORCEMENT FUND EXPENSES 326,980

Resolution No. 13-10-23-10e

Budget Resolution

CABLE P.E.G. FUND	303,124
E911 SERVICE FUND - Operating to POLICE Fund	93,600
DRUG LAW ENFORCEMENT FUND - Police Equipment	34,921
 RETIREMENT BENEFITS FUND	
Retirees' Hospitalization Insurance.....	246,000
Retirees' Life Insurance.....	2,000
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TOTAL RETIREMENT BENEFITS FUND EXPENSES	248,000
 ROAD IMPROVEMENTS FUND	
Bond Principal Payment	15,000
Bond Interest Payments	4,420
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TOTAL ROAD IMPROVEMENTS FUND EXPENSES	19,420

AND BE IT FURTHER RESOLVED: That the revenues for the General Fund are estimated for the fiscal 2014 as follows:

GENERAL FUND	
Current Property Taxes	339,200
Taxes Interest & Penalties	25,000
Property Tax Administration Fees	173,000
Trailer Fees	9,000
Cable Franchise Fees	200,000
Animal Licenses and Fines	7,000
Federal Grants.....	26,660
State Grants	6,000
State Revenue Sharing	1,120,000
Metro R-O-W Act Receipts	11,000
Planning & ZBA	4,000
Rubbish Collection Charges	700,000
LDFA Administration Fees	40,000
Water Department Administration Fees	150,000
Interest Income, Rental Fees & Miscellaneous.....	25,000
Special Assessments - Street Lights	23,000
Operating Transfers In	
Fire Fund Administration	20,000
Police Fund Administration.....	20,000
Construction Code Administration	30,000
Estimated Fund Balance Brought Forward	3,843,417
Less: Assets nonspendable, restricted, committed, or assigned.....	(1,187,468)
Fund Balance Forward Fiscal Year 2015.....	(2,655,949)
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TOTAL GENERAL FUND REVENUE	2,928,860
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Resolution No. 13-10-23-10e

Budget Resolution

AND BE IT FURTHER RESOLVED: That the revenues for the Special Revenue Funds are estimated for the fiscal 2013 as follows:

FIRE FUND

Current Property Taxes	870,000	
E.M.S. Services	175,000	
Miscellaneous Income	3,000	
Estimated Fund Balance Brought Forward	1,094,020	
Less: Designated for Bond Debt (Mature 2018).....	(320,000)	
Fund Balance Forward Fiscal Year 2015.....	(667,480)	106,540
		1,154,540

TOTAL FIRE FUND REVENUE 1,154,540 -

POLICE FUND

Police Department

Current Property Taxes	2,170,000	
Liquor Control	4,000	
Community Policing Program Receipts	59,000	
Charges for Services - Sales.....	13,000	
Fines, Forfeits, & Restitutions	305,000	
Other Financial Sources	-	

Total Police Department 2,551,000

Public Safety Communications Department

Dispatch Services Receipts (Sumpter & HCMA).....	178,500	
Operating Transfers from:..		
911 Service Fund - Public Safety Communications	95,000	
Fire Fund - Public Safety Communications	80,000	

Total Public Safety Communications Department 353,500

Estimated Fund Balance Brought Forward	518,064	
Fund Balance Forward Fiscal Year 2015.....	(518,064)	-

TOTAL POLICE FUND REVENUE 2,904,500 -

CONSTRUCTION CODE ENFORCEMENT FUND

Building Department Licenses & Permits

Building Permits.....	120,000	
Electrical, Mechanical, and Plumbing Permits	52,000	
Contractors Licenses & Reinspection Fees	4,000	
Estimated Fund Balance Brought Forward	410,467	
Fund Balance Forward Fiscal Year 2015.....	(259,487)	150,980

TOTAL CONSTRUCTION CODE ENFORCEMENT FUND REVENUE 326,980 -

Resolution No. 13-10-23-10e

Budget Resolution

CABLE P.E.G. FUND

Cable Franchise Fees	41,000	
Fund Balance Forward	262,124	
	<u>303,124</u>	-

E911 SERVICE FUND

Public Safety - E911 Receipts	93,600	-
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DRUG LAW ENFORCEMENT FUND

Fund Balance Forward	34,921	
	<u>34,921</u>	-

RETIREMENT BENEFITS FUND

Operating Transfers from General Fund	33,500	
Operating Transfers from Police Fund	146,000	
Operating Transfers from Water & Sewer Fund	68,500	
	<u>248,000</u>	-

ROAD IMPROVEMENTS FUND

Special Assessments on Tax Roll.....		20,000	
Fund Balance Forward	30,755		
Designated for 2015 Bond Payments.....	<u>(31,335)</u>	(580)	
		<u>19,420</u>	-

BE IT FURTHER RESOLVED: That there be levied on the taxable property of said Township for the tax year 2013 a tax of .7781 for general operations, 2.0051 mills for Fire, and 5 mills for Police; and

BE IT FURTHER RESOLVED: That the Township Supervisor may approve budgetary transfers within the appropriation centers established through this budget, and that all transfers between appropriations may be made only by further action of the Township Board, pursuant to the provisions of the Michigan Uniform Accounting and Budgeting Act.

MAJOR GOVERNMENTAL FUNDS

General Fund

Fire Fund

Police Fund

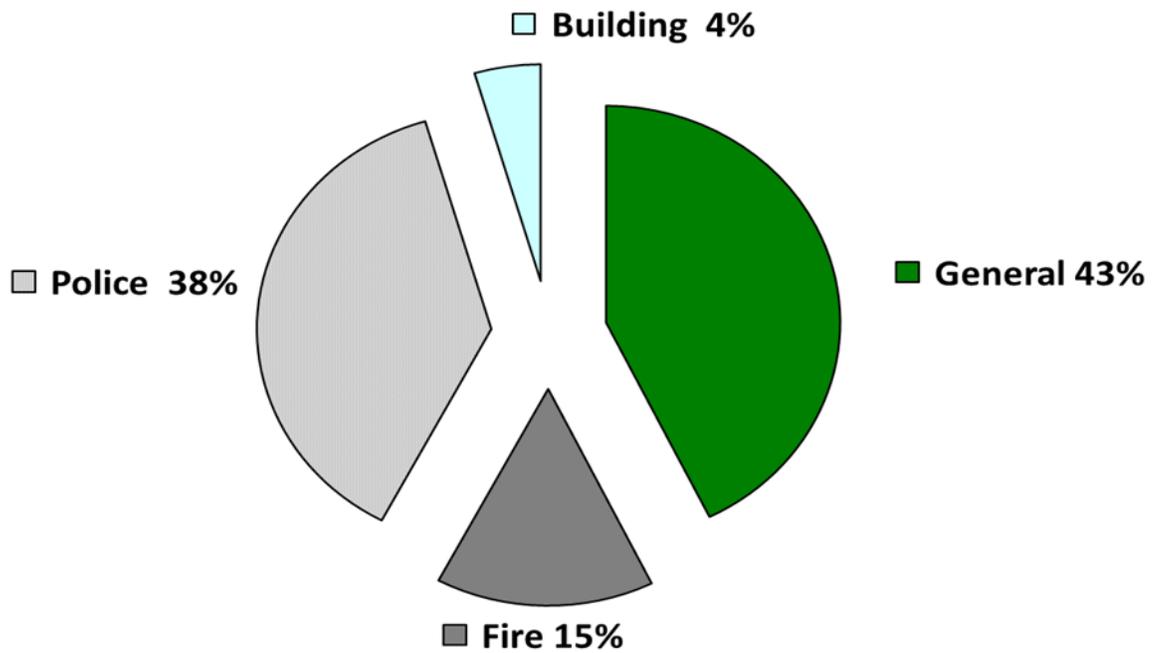
Construction Code Enforcement Fund

The report on the next page is a summary of the 2014 Proposed Appropriations for the major governmental funds of the Charter Township of Huron. The summary includes the Township's General Funds and public safety funds for Police, Fire, and Building Construction Code Enforcement. The summary provides a quick overview of the Township's operating budget by cost centers and account classifications for the upcoming fiscal year.

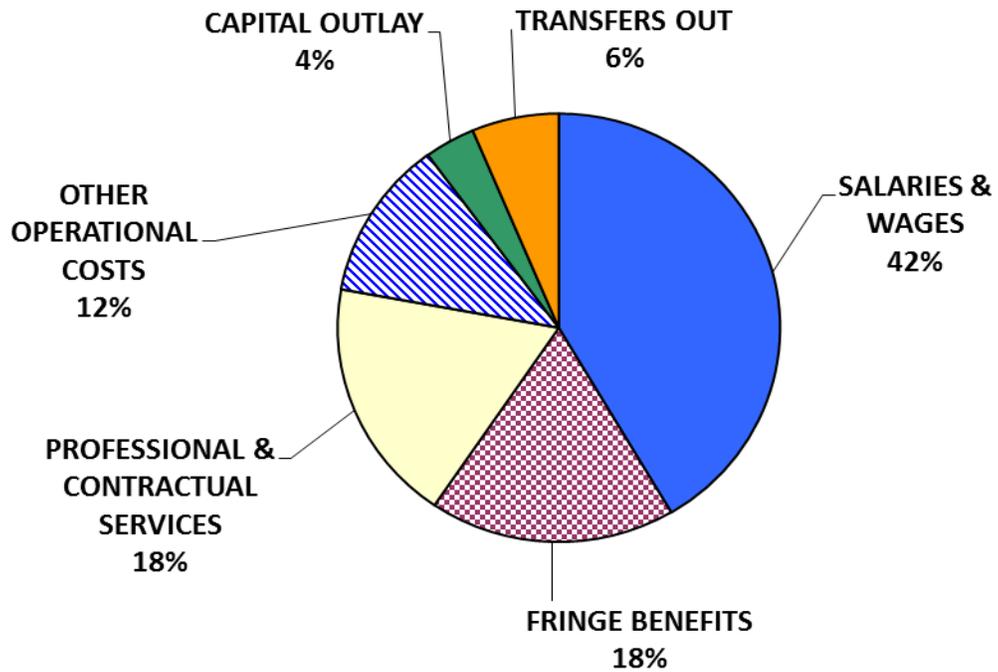
Huron Charter Township
2014 Proposed Appropriations Summarized by Classification
General, Fire, Police and Building Code Funds

	SALARIES & WAGES	FRINGE BENEFITS	PROFESSIONAL & CONTRACTUAL SERVICES	OTHER OPERATIONAL COSTS	CAPITAL OUTLAY	TRANSFERS OUT	TOTAL BUDGET
GENERAL GOVERNMENT							
Township Board	40,000	6,000	-	23,600	-	-	69,600
Township Supervisor's Office	90,500	16,500	-	2,100	-	-	109,100
Assessing Department - PTAF	41,000	33,600	56,000	2,300	-	-	132,900
Elections	18,000	-	8,000	15,000	-	-	41,000
Attorney Fees	-	-	40,000	-	-	-	40,000
Retirement Administration	-	3,000	-	-	-	-	3,000
Accounting & Budget	130,000	56,100	16,000	3,300	-	-	205,400
Independent Audit	-	-	40,000	-	-	-	40,000
Township Clerk's Office	76,530	14,970	-	4,600	-	-	96,100
Township Clerk's General Office	64,600	36,800	-	32,250	-	-	133,650
Board of Review	3,000	-	-	4,000	-	-	7,000
Township Treasurer's Office	149,400	85,550	22,000	4,900	-	-	261,850
Township Treasurer's - PTAF Costs	50,000	32,400	21,500	2,500	-	-	106,400
Data Processing/Computer Dept.	-	-	16,500	1,400	20,000	-	37,900
Township Hall & Grounds	12,000	850	12,000	55,750	100,000	-	180,600
Cemetery Maintenance	9,000	-	-	3,500	-	-	12,500
Unallocated	-	8,000	63,660	8,000	-	-	79,660
Total General Government	684,030	293,770	295,660	163,200	120,000	-	1,556,660
PUBLIC SAFETY							
Police Department	1,203,000	561,500	84,000	262,800	67,000	50,000	2,228,300
Public Safety Communications	300,000	94,300	9,500	11,900	55,500	-	471,200
Fire Department	508,000	252,100	9,500	208,300	-	100,000	1,077,900
Building Department/Construction Code	165,000	38,600	86,880	6,500	-	30,000	326,980
Total Public Safety	2,176,000	946,500	189,880	489,500	122,500	180,000	4,104,380
PLANNING							
Planning/Zoning Department	65,100	32,700	44,000	12,200	-	-	154,000
Telecommunication Commission	10,900	-	3,000	2,100	-	-	16,000
	76,000	32,700	47,000	14,300	-	-	170,000
HEALTH & WELFARE							
Animal Control	-	-	500	6,500	-	-	7,000
PUBLIC WORKS							
Street Lighting	-	-	600	70,000	-	-	70,600
Rubbish Collections & Recycling	-	-	709,500	1,300	-	-	710,800
Dust Control	-	-	10,000	-	-	-	10,000
Drains	-	-	2,000	30,000	8,000	-	40,000
	-	-	722,100	101,300	8,000	-	831,400
RECREATION & CULTURAL							
Recreation Commission	8,000	-	7,000	5,000	15,000	-	35,000
Senior Citizens Programs	30,100	790	4,680	28,100	-	-	63,670
Library Contributions	-	-	25,000	-	-	-	25,000
Historical Commission	-	-	-	7,000	-	-	7,000
	38,100	790	36,680	40,100	15,000	-	130,670
OTHER FUNCTIONS							
Economic Development	-	-	25,000	-	-	-	25,000
Insurance & Bonds	-	15,000	-	49,000	-	-	64,000
	-	15,000	25,000	49,000	-	-	89,000
TRANSFERS OUT							
General Fund Administration Transfers	-	-	-	-	-	(70,000)	(70,000)
Public Service Communications	-	-	-	-	-	(80,000)	(80,000)
Retirement Benefits Fund	-	-	-	-	-	203,000	203,000
Retirement Benefits Fund OPEB Liability	-	-	-	-	-	106,130	106,130
Debt Service (Fire and Police)	-	-	-	-	-	116,640	116,640
	-	-	-	-	-	275,770	275,770
TOTAL EXPENDITURES	2,974,130	1,288,760	1,316,820	863,900	265,500	455,770	7,164,880

2014 Operating Budget by Fund



2014 Operating Budget Costs by Type





GENERAL FUND

The General Fund is the Charter Township's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**HURON CHARTER TOWNSHIP
BUDGET REPORT
for Fiscal Years 2012, 2013 and 2014**

General Government



GENERAL FUND

REVENUES

	Previous FY	Current Fiscal Year		Next FY
	2012	2013	2013	2014
	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	SUPERVISOR PROPOSED BUDGET
Taxes	353,605	336,100	341,400	339,200
Taxes Interest & Penalties	40,297	30,000	30,000	25,000
Property Tax Administration Fees	179,764	175,000	175,000	173,000
Trailer Fees	9,099	9,000	9,000	9,000
Cable Franchise Fees	192,286	200,000	204,000	200,000
Fees Ordinance Enforcement (Non-Construction Code)	5,152	-	1,250	-
Animal Licenses	7,663	7,000	6,200	7,000
Federal Grants	39,899	146,660	135,594	26,660
State Grants	13,774	16,000	16,270	6,000
State Revenue Sharing	1,150,058	1,160,000	1,160,000	1,120,000
Metro R-O-W Acct Receipts	11,263	10,000	11,300	11,000
Local Grant - Recreation	23,000	-	-	-
Planning Commission & ZBA	4,700	4,000	5,400	4,000
L DFA Administration Fees	40,000	40,000	40,000	40,000
Water Dept. Administration Fees	140,000	140,000	140,000	150,000
Rubbish Collection Charges	687,113	690,000	708,050	700,000
Animal Fines and Boarding Fees	975	-	-	-
Miscellaneous Services	40,634	25,000	25,000	25,000
Interest Income, Refunds, Rebates, and Other	151,567	2,200	4,000	-
Special Assessments - Street Lights	38,874	27,000	24,050	23,000
Donations from Private Sources	3,896	2,000	3,200	-
Transfers In:				
Contribution Construction Code Admin	20,000	20,000	20,000	30,000
Contribution from Fire Fund	20,000	20,000	20,000	20,000
Contribution from Police Fund	20,000	20,000	20,000	20,000
TOTAL GENERAL FUND REVENUES	3,193,619	3,079,960	3,099,714	2,928,860

**HURON CHARTER TOWNSHIP
BUDGET REPORT
for Fiscal Years 2012, 2013 and 2014**



GENERAL FUND

EXPENDITURES

	Current Fiscal Year			Next FY
	Previous FY	2013	2013	2014
	2012	AMENDED	ESTIMATED	SUPERVISOR
	ACTUAL	BUDGET	ACTUAL	PROPOSED
				BUDGET
Township Board	58,438	69,400	66,650	69,600
Township Supervisor	97,732	107,900	107,850	109,100
Assessing Department (PTAF)	170,826	136,450	132,950	132,900
Elections	65,041	20,700	16,200	41,000
General Services (Attorney & Retirement Admin)	19,513	43,000	31,000	43,000
Accounting & Budget	142,531	212,620	172,900	205,400
Independent Audit	30,295	40,000	38,000	40,000
Township Clerk's Office	127,774	122,800	108,680	96,100
Clerk-General Office	92,616	116,550	112,550	133,650
Board of Review	5,117	7,000	7,000	7,000
Township Treasurer's Office	241,309	247,400	247,200	261,850
Treasurer's-Property Tax Administration	95,245	108,800	107,300	106,400
Data Processing / Computer Department	48,113	86,900	73,900	37,900
Township Hall and Grounds	88,902	179,400	96,500	180,600
Cemetery Maintenance	6,065	12,500	10,500	12,500
Unallocated Expenses	37,243	72,060	46,500	79,660
Other Planning/Zoning	167,337	200,250	200,135	154,000
Cable Communications Commission	5,679	16,000	6,700	16,000
Animal Control	35,146	38,600	16,200	7,000
Street Lighting	54,511	68,600	63,600	70,600
Rubbish Collection & Recycling	663,703	710,800	701,000	710,800
Dust Control & Pest Control	9,720	10,000	10,000	10,000
Drains	4,833	26,300	26,000	40,000
Senior Citizens Program	108,277	74,344	65,930	63,670
Economic Development	-	25,000	-	25,000
Recreation Commission	109,568	23,700	23,700	35,000
Library Contributions	-	25,000	600	25,000
Historical Commission	113,652	14,200	14,160	7,000
Insurance & Bonds	53,171	74,000	62,400	64,000
Transfers Out:				
Contribution to Opening Building Code Fund	353,275			
Contribution to OPEB Liability	-	250,000	250,000	106,130
Contribution to Retirement Benefits Fund	41,638	45,100	42,700	38,000
TOTAL GENERAL FUND EXPENDITURES	3,047,270	3,185,374	2,858,805	2,928,860

**HURON CHARTER TOWNSHIP
BUDGET REPORT
for Fiscal Years 2012, 2013 and 2014**



GENERAL FUND

***SUMMARY OF
CHANGE IN FUND BALANCE***

	Previous FY	Current Fiscal Year		Next FY
	2012	2013	2013	2014
	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	SUPERVISOR PROPOSED BUDGET
Revenues	3,193,619	3,079,960	3,099,714	2,928,860
Expenditures	3,047,276	3,185,374	2,858,805	2,928,860
Net Change in Fund Balance	146,343	(105,414)	240,909	-
Beginning Fund Balance	3,456,165	3,602,508	3,602,508	3,843,417
Ending Fund Balance	<u>3,602,508</u>	<u>3,497,094</u>	<u>3,843,417</u>	<u>3,843,417</u>

Fund Balance Details and Estimated Changes

	Previous FY	Current Fiscal Year		Next FY
	2012	2013	2013	2014
	ENDING BALANCE	NET CHANGES	ESTIMATED ENDING BALANCE	SUPERVISOR PROPOSED FUND BALANCE
Fund Balances:				
Nonspendable - Prepays	51,297	-	51,297	
Restricted:				
Solid Waste	203,846	7,050	210,896	200,096
Beautification	65,372		65,372	65,372
Committed:				
Assigned:				
Retirement health care	250,000	(250,000)	-	-
Technology & Records Mgt	186,000	(86,000)	100,000	100,000
Cultural, Community Development	102,000		102,000	102,000
Drains Maintenance Assessments	100,000		100,000	100,000
Capital Improvements	620,000		620,000	620,000
Unassigned	2,023,993	569,859	2,593,852	2,655,949
Total Fund Balance	<u>3,602,508</u>	240,909	<u>3,843,417</u>	<u>3,843,417</u>

PUBLIC SAFETY FUNDS



FIRE FUND

The Fire Fund is used to account for the proceeds of property taxes and other earmarked revenue or financing for the Township's Fire Department. The Fire Department maintains and operates from three fire stations in the Township to provide fire and EMS services to the residence.

HURON CHARTER TOWNSHIP
BUDGET REPORT
for Fiscal Years 2012, 2013 and 2014



FIRE FUND

REVENUES

	Previous FY 2012 ACTUAL	Current Fiscal Year		Next FY
		2013	2013	2014
		AMENDED BUDGET	ESTIMATED ACTUAL	SUPERVISOR PROPOSED BUDGET
Taxes	901,416	848,000	855,200	870,000
State & Federal Grants - Public Safety	4,747	-	-	-
Charges for Services	246,441	170,000	193,340	175,000
Miscellaneous & Interest Income	7,553	3,800	6,395	3,000
TOTAL FIRE FUND REVENUES	1,160,157	1,021,800	1,054,935	1,048,000

EXPENDITURES

Fire Department Operation				
Personnel Wages	597,803	622,100	622,100	508,000
Personnel Fringe Benefits	210,668	242,450	242,406	252,100
Supplies	42,832	48,500	46,000	50,500
Professional & Contractual Services	9,730	8,500	8,500	9,500
Communication	16,846	9,200	9,200	9,500
Transportation	16,622	25,000	25,100	25,000
Community Programs & Publications	1,398	300	-	300
Insurance & Bonds	25,786	34,500	34,500	36,500
Public Utilities	20,558	35,000	25,000	25,000
Repairs, Maintenance & Rentals	12,511	13,000	13,000	15,000
Education, Training, Dues & Misc. Expenses	42,266	45,000	46,800	46,500
Capital Outlay				
Equipment	-	15,000	15,000	-
Equipment - Federal Grants	4,998	-	-	-
Transfers Out				
Contributions to General Fund Administration	20,000	20,000	20,000	20,000
Contributions to Police Fund - Communications	80,000	80,000	80,000	80,000
Contributions to Debt Service	71,945	74,500	74,500	76,640
TOTAL FIRE FUND EXPENDITURES	1,173,963	1,273,050	1,262,106	1,154,540
Excess of Revenue Over (Under) Expenditures	(13,806)	(251,250)	(207,171)	(106,540)
Beginning Fund Balance	1,314,997	1,301,191	1,301,191	1,094,020
ESTIMATED ENDING FUND BALANCE	1,301,191	1,049,941	1,094,020	987,480
	=====	=====	=====	=====

PUBLIC SAFETY FUNDS



POLICE FUND

The Police Fund is used to account for the proceeds of property taxes and other earmarked revenue or financing for the Township's Police Department. The Police Station, located on South Huron Road, facilitates all police operations including administration, investigations, traffic safety, patrol, detention, and records. The station also houses the Communications which receives calls for service and dispatches Police, Fire and EMS personnel.



HURON CHARTER TOWNSHIP BUDGET REPORT for Fiscal Years 2012, 2013 and 2014

POLICE FUND

	Previous FY	Current Fiscal Year		Next FY
	2012	2013	2013	2014
	ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL	SUPERVISOR PROPOSED BUDGET
EXPENDITURES				
POLICE DEPARTMENT				
PERSONAL SERVICES - WAGES				
Salary - Department Head	97,085	95,500	55,600	-
Wages - Full-time Command	354,954	126,300	230,000	260,000
Wages - Full-time Patrol	1,037,073	910,800	795,000	800,000
Wages - Part-time Patrol	102,453	-	42,000	130,000
Wages - DPW Services	2,663	2,800	2,800	3,000
Allowance/Stipends/Contract	6,500	-	10,000	10,000
PERSONAL SERVICES - WAGES - SUBTOTAL	1,600,728	1,135,400	1,135,400	1,203,000
FRINGE BENEFITS	612,016	516,030	516,030	561,500
SUPPLIES	87,816	76,878	77,800	82,000
PROFESSIONAL & CONTRACTUAL SRV	84,783	95,830	73,000	76,000
COMMUNICATIONS	16,357	10,100	10,100	11,100
TRANSPORTATION	40,999	37,200	30,200	33,200
PRINTING & PUBLICATIONS	159	500	500	500
INSURANCE & BONDS	76,390	78,400	75,300	80,500
PUBLIC UTILITIES	20,959	23,000	23,000	25,000
REPAIR & RENTALS	53,917	37,500	7,600	10,000
MISCELLANEOUS EXPENSES	17,341	17,500	17,500	17,500
CAPITAL OUTLAY	39,233	52,000	67,000	67,000
TRANSFERS OUT - DEBT SERVICE	38,354	38,880	38,880	40,000
POLICE DEPARTMENT TOTAL EXPENDITURES	2,689,052	2,119,218	2,072,310	2,207,300
PUBLIC SAFETY COMMUNICATIONS/DISPATCH				
PERSONAL SERVICES - WAGES	290,164	303,000	292,000	300,000
FRINGE BENEFITS	81,947	88,170	78,650	94,300
SUPPLIES	3,610	2,500	2,300	2,300
PROFESSIONAL & CONTRACTUAL SRV	145	500	9,200	9,500
COMMUNICATIONS	3,225	4,000	4,000	4,000
REPAIR & RENTALS	3,100	3,000	2,500	3,000
MISCELLANEOUS EXPENSES	1,971	4,000	3,300	2,600
CAPITAL OUTLAY	26,555	-	-	55,500
PS COMMUNICATIONS TOTAL EXPENDITURES	410,717	405,170	391,950	471,200
POLICE DEPT - JAIL				
SUPPLIES	2,349	3,000	3,000	3,000
PROFESSIONAL & CONTRACTUAL SRV	5,719	8,000	8,000	8,000
POLICE DEPT - JAIL TOTAL EXPENDITURES	8,068	11,000	11,000	11,000
TRANSFERS OUT				
Contributions to General Fund Administration	20,000	20,000	20,000	20,000
Contribution to Retirement Benefits Fund	115,155	140,000	144,000	165,000
Contribution to Compensated Absences Fund	-	-	30,000	30,000
TRANSFERS OUT	135,155	160,000	194,000	215,000
Total Expenditures Police Fund	3,242,992	2,695,388	2,669,260	2,904,500
Excess of Revenue Over (Under) Expenditures	(203,988)	258,112	304,269	-
Beginning Fund Balance	417,783	213,795	213,795	518,064
ESTIMATED ENDING FUND BALANCE	213,795 =====	471,907 =====	518,064 =====	518,064 =====



HURON CHARTER TOWNSHIP BUDGET REPORT

for Fiscal Years 2012, 2013 and 2014

POLICE FUND

Previous FY 2012 ACTUAL	Current Fiscal Year		Next FY 2014 SUPERVISOR PROPOSED BUDGET
	2013 AMENDED BUDGET	2013 ESTIMATED ACTUAL	

REVENUES

POLICE DEPARTMENT

TAXES	2,294,143	2,170,000	2,176,400	2,170,000
FEDERAL GRANTS	10,000	-	-	-
STATE GRANTS	68,793	5,000	5,770	4,000
CHARGES FOR SERVICES RENDERED	153,016	59,000	59,000	59,000
CHARGES FOR SERVICES - SALES	15,298	13,000	13,000	13,000
FINES AND FORFEITS	116,517	365,000	365,000	305,000
INTEREST & RENT	719	3,000	600	-
OTHER REVENUES	18,377	-	5,870	-
OTHER FINANCIAL SOURCES (PROCEEDS FROM NOTES)	25,149	-	-	-
TRANSFERS IN	-	-	-	-
POLICE DEPARTMENT TOTAL REVENUE	2,702,012	2,615,000	2,625,640	2,551,000

PUBLIC SAFETY COMMUNICATIONS/DISPATCH

FEDERAL GRANTS	26,555	-	-	-
STATE GRANTS	6,705	3,000	-	-
CHARGES FOR SERVICES RENDERED:				
HURON CLINTON METROPARK AUTHORITY (HCMA)	3,500	3,500	3,500	3,500
SUMPTER TOWNSHIP	111,514	170,000	169,389	175,000
TRANSFERS IN:				
FIRE FUND	80,000	80,000	80,000	80,000
911 RECEIPTS	108,718	82,000	95,000	95,000
PS COMMUNICATIONS TOTAL REVENUE	336,992	338,500	347,889	353,500

Total Revenues Police Fund

	3,039,004	2,953,500	2,973,529	2,904,500
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POLICE DEPARTMENT STAFFING LEVELS				
RANK/DIVISION	2008	2012	REDUCED 2013	Proposed 2014
Command	6	4	3	5
Investigations	4	4	1	1
Patrol Officers	12	10	9	9
Part Time Officers	5	4	0	6
Total Staff	27	22	13	21
Reduction % 2012 to 2013			-41%	

SUMMARY	2008	2012	2013	2014	
Total Full-time	22	18	13	15	less 3 full-time
Total Part-time	5	4	0	6	add 2 part-time
	27	22	13	21	

*Note:
The Bureau of Justice Statistics recommends 2.0 Full Time Officers per 1,000 residents. Huron Township's current population of 15,879 would need to have 32 officers to meet the recommendation. Layoffs, at the end of 2012, reduced the Police Department to 13 Full Time Officers for 2013... less than 1 officer per 1,000 residents.*

Police Fund Balance at fiscal year end 2012. \$ 214,000
 2012 Annual Expenses exceeding Revenue for net loss of \$ (204,000)

2012 vs. 2013 Expenses reduced by \$ 573,000
 2012 vs. 2013 net Revenue loss \$ (65,000)

Net saving for 2013 to over come previous annual loss \$ 508,000

Estimated net gain for 2013. \$ 304,000

Estimate Police Fund Balance at FYE 2013 \$ 518,000

2 Mills expires 2015 - Current Value \$ 870,000



CONSTRUCTION CODE ENFORCEMENT FUND

The Construction Code Enforcement Fund is used to account for revenues earmarked for the Building Department's activities. The fund is used to account for the receipts and expenditures related to the cost of operating the enforcing agency under the provisions of the State Construction Code Act. The use of fees generated under this act can only be used for the operation of the enforcing agency. Typically, the enforcing agency is the building department or planning department issuing building permits; examining plans and specifications, inspecting construction before issuing building permits and issuing certificates of use and occupancy.

HURON CHARTER TOWNSHIP
BUDGET REPORT
for Fiscal Years 2012, 2013 and 2014

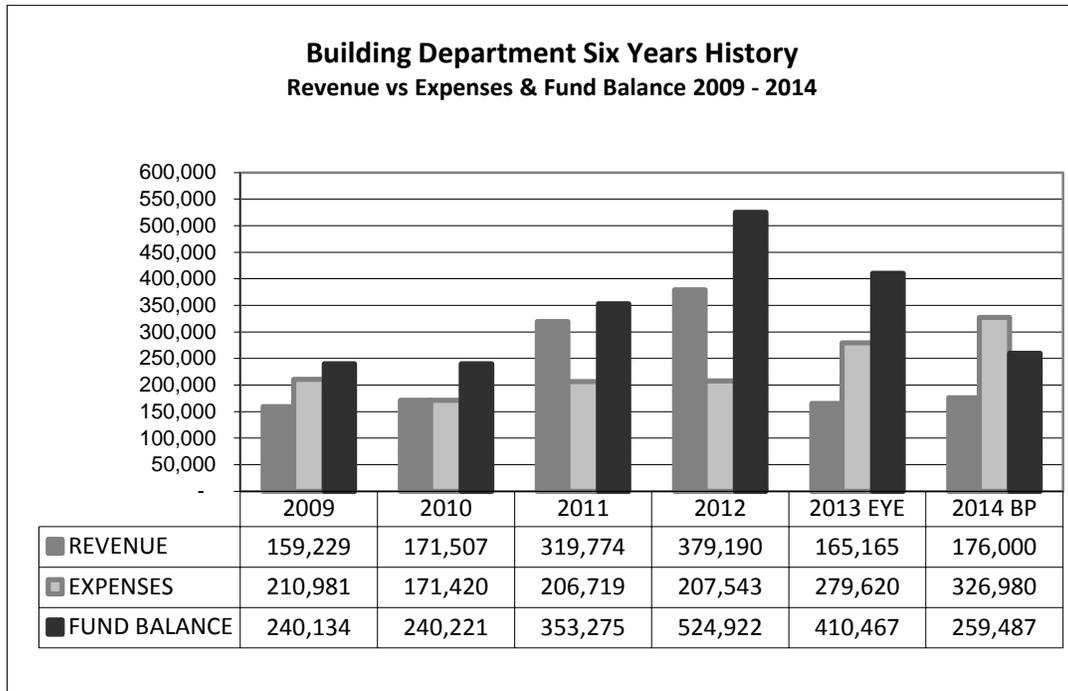


Construction Code Enforcement Fund

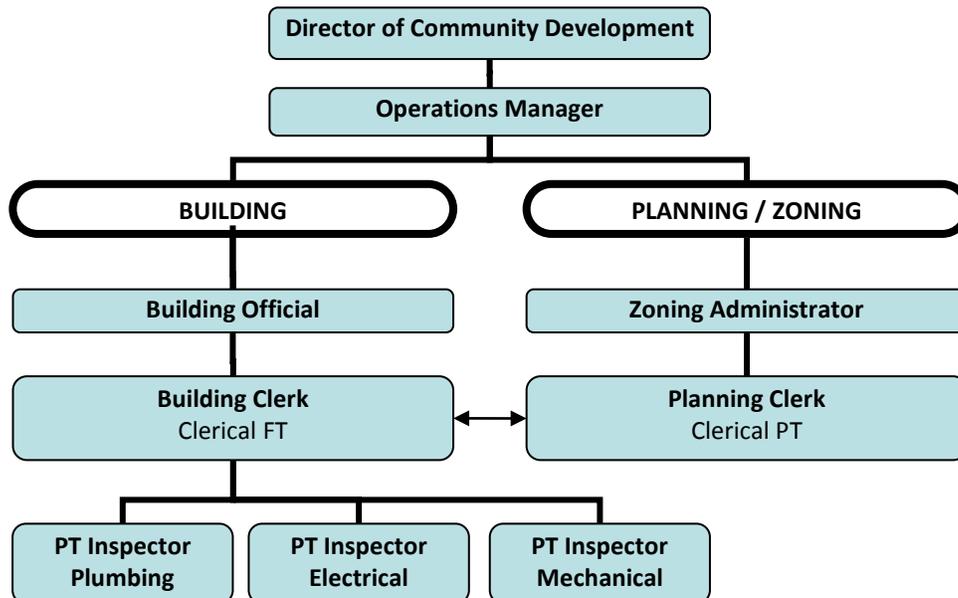
	Previous FY	Current Fiscal Year		Next FY
		2012	2013	2014
		ACTUAL	AMENDED BUDGET	ESTIMATED ACTUAL
REVENUES				
Building Licenses & Permits				
Building	300,814	114,000	114,000	120,000
Electrical	23,034	20,000	20,000	22,000
Mechanical	22,845	20,000	20,000	22,000
Plumbing	11,682	8,000	8,000	8,000
Contractors Licenses	10,465	5,000	1,165	2,000
Reinspecton Fees	4,350	2,000	2,000	2,000
Building Official Services	6,000	-	-	-
TOTAL BUILDING DEPARTMENT REVENUES	379,190	169,000	165,165	176,000
EXPENDITURES				
Building Department Operation				
Personnel Wages	165,621	147,000	147,000	165,000
Personnel Fringe Benefits	10,572	38,300	36,600	38,600
Supplies	2,137	3,000	2,500	2,500
Professional & Contractual Services	3,919	60,500	60,420	86,880
Communication	166	300	300	300
Transportation	1,209	1,000	-	-
Community Programs & Publications	395	500	500	500
Insurance & Bonds	663	1,100	600	-
Repairs, Maintenance & Rentals	-	-	-	1,200
Education, Training, Dues & Misc. Expenses	83	700	700	2,000
Capital Outlay				
Equipment	2,778	11,000	11,000	-
Transfers Out				
Contributions to General Fund	20,000	20,000	20,000	30,000
Contributions to Retirement Benefits Fund	-	-	-	-
TOTAL BUILDING DEPARTMENT EXPENDITURES	207,543	283,400	279,620	326,980
Excess of Revenue Over (Under) Expenditures	171,647	(114,400)	(114,455)	(150,980)
Beginning Fund Balance	353,275	524,922	524,922	410,467
ESTIMATED ENDING FUND BALANCE	524,922	410,522	410,467	259,487
	=====	=====	=====	=====

Building Department History

The chart below is a six-year history of the Building Department's finances. Annual revenues average between \$150,000 and \$170,000, unless a major project comes to the Township. In 2011-12 the annual revenue reached \$300,000 due to a new industrial development in the Township's LDFA District.



Past growth in the Township has been due primarily to residential developments. Recently the economy has caused such developments in the Township to shut down and many were left unfinished. In 2013 the Township consolidated the planning, zoning, and building to form a Community Development Department. Reorganizing staff and consultants to encourage and look for ways to promote residential and commercial growth. As the economy improves, hopefully the developments left unfinished, due to hard times, will begin building again.



NON-MAJOR GOVERNMENTAL FUNDS

Cable PEG Fund
911 Service Fund
Drug Law Enforcement Fund
Retirement Benefits Fund
Road Improvement Fund

The following pages contain the Township's non-major governmental funds. These are special revenue funds used to detail transactions in which the funding source is legally restricted to be spent for specific purposes.

HURON CHARTER TOWNSHIP
BUDGET REPORT
for Fiscal Years 2012, 2013 and 2014

	<u>Previous FY</u>	<u>Current Fiscal Year</u>		<u>Next FY</u>
		<u>2012</u>	<u>2013</u>	<u>2014</u>
		<u>ACTUAL</u>	<u>AMENDED BUDGET</u>	<u>ESTIMATED ACTUAL</u>
<u>CABLE P.E.G. FUND</u>				
<i>REVENUES</i>				
Franchise Fees & Other Income	38,457	35,000	40,900	41,000
Fund Balance	189,782	200,481	227,424	262,124
TOTAL CABLE PEG FUND REVENUES	228,239	235,481	268,324	303,124
TOTAL CABLE PEG FUND EXPENDITURES	815	235,481	6,200	303,124
ESTIMATED ENDING FUND BALANCE	227,424	0	262,124	0
<u>E911 SERVICE FUND</u>				
<i>REVENUES</i>				
Local Unit - Public Safety - E911 Receipts	56,513	62,800	69,240	73,600
Statewide - Public Safety - E911 Receipts	33,650	19,200	19,910	20,000
Fund Balance	54,555	-	36,000	-
TOTAL E911 SERVICE FUND REVENUES	144,718	82,000	125,150	93,600
Transfers Out				
General Fund - Public Safety Communications	-	-	-	-
Police Fund - Public Safety Communications	108,718	82,000	89,150	93,600
TOTAL E911 SERVICE FUND EXPENDITURES	108,718	82,000	89,150	93,600
ESTIMATED ENDING FUND BALANCE	36,000	0	36,000	0
<u>DRUG LAW ENFORCEMENT FUND</u>				
<i>REVENUES</i>				
Fines & Forfeitures / Interest Income	2,785	-	34,630	-
Fund Balance	101,796	31,300	31,591	34,921
TOTAL D.L.E. FUND REVENUES	104,581	31,300	66,221	34,921
TOTAL D.L.E. FUND EXPENDITURES	72,990	31,300	31,300	34,921
ESTIMATED ENDING FUND BALANCE	31,591	0	34,921	0

**HURON CHARTER TOWNSHIP
BUDGET REPORT**
for Fiscal Years 2012, 2013 and 2014

<u>RETIREMENT BENEFITS FUND</u>	Previous FY	Current Fiscal Year		Next FY	
		2012	2013	2013	2014
			AMENDED	ESTIMATED	SUPERVISOR
			BUDGET	ACTUAL	PROPOSED
	ACTUAL	BUDGET	ACTUAL	BUDGET	
REVENUES					
Contribution from General Fund	41,638	45,100	42,700	33,500	
- Police Fund	115,155	140,000	145,000	146,000	
- Water & Sewer Fund	63,988	70,000	69,700	68,500	
Interest Income	5,685	9,000	-	-	
Fund Balance	2,138,288	(9,000)	-	-	
TOTAL RETIREMENT BENEFITS FUND REVENUES	2,364,754	255,100	257,400	248,000	
EXPENDITURES					
Current Retirees' Healthcare Benefits	219,120	253,100	255,400	246,000	
Current Retirees' Life Insurance Benefits	1,661	2,000	2,000	2,000	
Transfers Out					
MERS Retirees' Healthcare Funding Vehicle (RHFV)	2,143,973	-	-	-	
TOTAL RETIREMENT BENEFITS FUND EXPENSES	2,364,754	255,100	257,400	248,000	
ESTIMATED ENDING FUND BALANCE	-	0	-	-	
	=====	=====	=====	=====	

Current Number of Retirees	2012	2013
General Fund	4	5
Fire Fund	0	0
Police Fund	7	8
Bldg Dept. Fund	0	1
Water & Sewer Fund	3	3
Total	14	17

<u>ROAD IMPROVEMENT FUND 1998</u>	Previous FY	Current Fiscal Year		Next FY	
		2012	2013	2013	2014
			AMENDED	ESTIMATED	SUPERVISOR
			BUDGET	ACTUAL	PROPOSED
	ACTUAL	BUDGET	ACTUAL	BUDGET	
REVENUES					
Taxes Special Assessment	22,194	20,000	20,000	20,000	
Interest Income	-	-	-	-	
Fund Balance	29,681	185	31,210	30,755	
TOTAL ROAD IMPROVEMENT FUND REVENUES	51,875	20,185	51,210	50,755	
TOTAL ROAD IMPROVEMENT FUND EXPENDITURES	20,665	20,185	20,455	19,420	
ESTIMATED ENDING FUND BALANCE	31,210	-	30,755	31,335	
	=====	=====	=====	=====	

MAJOR PROPRIETARY FUNDS

Water & Sewer Fund

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

FINANCIAL REPORT - FISCAL YEAR 2013

Actual to September 30, 2013

ENTERPRISE FUND

<u>WATER & SEWER FUND</u>	Current Fiscal Year			Next FY
	Previous FY	2013	2013	2014
	2012	AMENDED	Actual 9 Mos.	SUPERVISOR
	ACTUAL	BUDGET	September 30, 2013	PROPOSED
				BUDGET
Operating Revenue				
Water Sales	2,884,132	2,122,000	1,529,227	2,039,000
Water Capital Improvements Charges	-	237,000	160,403	213,900
Sewer Disposal Charges	1,437,778	1,350,000	1,064,516	1,419,400
Connection Fees	24,008	15,000	12,500	16,700
Sewer Debt Service Charges	-	360,000	335,888	360,000
Penalties	63,523	56,300	53,400	57,500
Other Income	24,778	21,000	26,980	36,720
Total Operating Revenue	4,434,219	4,161,300	3,182,914	4,143,220
Operating Expenses				
Cost of Water	1,297,603	1,340,000	735,868	1,261,500
Cost of Sewer Disposal	941,416	950,000	331,482	738,000
Operation and Maintenance	791,893	1,230,218	825,943	1,049,480
General and Administrative Expenses	552,449	605,031	257,534	398,960
Depreciation	678,822	-	-	310,040
Total Operating Expenses	4,262,183	4,125,249	2,150,827	3,757,980
Operating Loss	172,036	36,051	1,032,087	385,240
Non-operating Income (Expenses)				
Interest Income	30,973	22,500	16,289	22,500
Interest Expenses	(92,953)	(74,369)	(91,211)	(85,000)
Total Non-operating Revenue	(61,980)	(51,869)	(74,922)	(62,500)
Gain (Loss) - Before contributions	110,056	(15,818)	957,165	322,740
Water Reserve Charges	33,440	10,000	4,000	10,000
Sewer Reserve Charges	69,840	20,000	9,000	20,000
State Grants	-	-	-	-
Capital Contributions - Reserve revenue	103,280	30,000	13,000	30,000
Change in Net Assets	213,336	14,182	970,165	352,740
Net Assets - Beginning of year January 1	34,200,519	34,413,855	34,413,855	34,428,037
Net Assets - End of year December 31	34,413,855	34,428,037	35,384,020	34,780,777
	=====	=====	=====	=====