

CHARTER TOWNSHIP OF BRIGHTON

4363 Buno Rd. • Brighton, Michigan 48114-9298 • Telephone: (810) 229-0550 Fax: (810) 229-1778
www.brightontwp.com

ADOPTED BUDGET

FY 2018-2019

FY 2018-19 Budget Cover Letter

Enclosed is the FY 2018-19 budget for the Charter Township of Brighton which was adopted by the Township Board at their March 19, 2018 meeting following a public hearing. This document represents the culmination of months of work put forth by Department Heads, the Township Manager and the Township Board. Since the distribution of the draft budget on December 1, 2017 there have been six Township Board meetings at which the budget was discussed and opportunities for the public to provide comments.

GENERAL FUND REVENUE

The outlook for the General Fund budget is very good. Property values continue to increase. New housing construction and investment in commercial properties continue to improve our tax base. Here are the projected revenue highlights:

- Real property is increasing by approximately 4.58% and personal property is decreasing by approximately 9.19%. Total tentative TV for 2018 is \$1,085,585,229. Total overall taxable value increase from 2017 to 2018 is 4.01%. Millage rate is proposed at .8982 subject to a Headlee Rollback
- Revenue sharing is based on a constitutional distribution formula and any fluctuation in the amount received is based upon revenue generated through the state sales tax. While the Michigan Department of Treasury posts forecasted revenue sharing amounts on their website, this budget incorporates a mixture of the State of Michigan forecast and historical allocation when setting the budgeted figure. This does not include CVTRS money.
- Franchise and peg fees will continue to mirror the housing construction market. New homes have historically equated to new users and additional revenue.
- Application and permit fees associated with new construction will continue to fluctuate as the economy does. The three year trend is positive and we estimate accordingly in the budget.
- Pending Sanitary Sewer Settlement Agreement would eliminate interest payments from the Sewer Fund to the General fund

GENERAL FUND EXPENDITURES

The expenditures are relatively consistent and reflective of historical fluctuations. Here are some highlights:

- The budget reflects the Board's goal regarding employee compensation, to target employee wages within +/- 5% of the mid-point as stated in Appendix C-1 and Section II, Table 1, Page II-1 of the compensation study of 2014.
- The discretionary line item still exists to address any inflationary scale adjustment "based on the CPI U, Midwest Region, December to December" per the June 23, 2014 minutes and would be revisited in January 2019 following the release of the Bureau of Labor Statistics data.
- Healthcare – the budget contains costs associated with the proposed "mapped" rates. Each year the Township reviews the projected annual renewal costs and makes modifications to the plan and/or the employee/Township cost participation. The Township moved to a high

deductible plan with a Health Savings Account in 2015. The Township continues to comply with coverage requirements as specified in the Affordable Care Act.

- MERS –The Township continues to be in excellent position in regards to meeting our funding obligations. The December 2016 MERS actuarial valuation reflects funding at 93%. The Township will again make supplemental payments in the current year with the expectation of reaching the 100% funding level by the end of FY18-19, the Township Board has taken steps to minimize legacy costs by adjusting plan provisions for potential new hires.
- Elections – The budget includes expenses related to three anticipated elections: Gubernatorial Primary, General Election and a small school election.
- Fire Services – The budget includes funds for improvements to the fascia repairs and monument sign replacement.
- Chargebacks – with the improved economy and the County being able to collect nearly all monies that are due, through various means including tax foreclosure, this line-item continues to be modest.
- Economic Development – The Township Board continues to budget for participation with the EDCLC (and their contract with SPARK). If the Board decides to participate financially, the Board will need to enter into a new agreement with the EDCLC.
- Recreation – Brighton Township continues to be a participating member of SELCRA, our regional recreation authority. The Board also allocated funds toward the Hartland Senior Center.
- Planning / Engineering services – while much of these expenses are merely a pass-through of application / review revenue and the associated costs for consultant analysis and oversight, this line item continues to fluctuate and will necessitate a budget amendment in the event that the economy exceeds expectations. Updating the Township Master Plan is scheduled to begin this fiscal year.
- Roads – The LCRC has been notified that the Township will be seeking road improvements / financial participation on select main thoroughfares which are under the jurisdiction of the County. Transfers from the general fund toward future road projects is proposed to continue per the Capital Improvement Plan. A segment of Kensington Road is budgeted for resurfacing in conjunction with the LCRC PPP program.
- Sewer and Water – the pending Potocki / Shoner v. BT Settlement Agreement has been factored into the budget and reflects the vast majority of the net increase in the General Fund budget.

SEWER SYSTEM

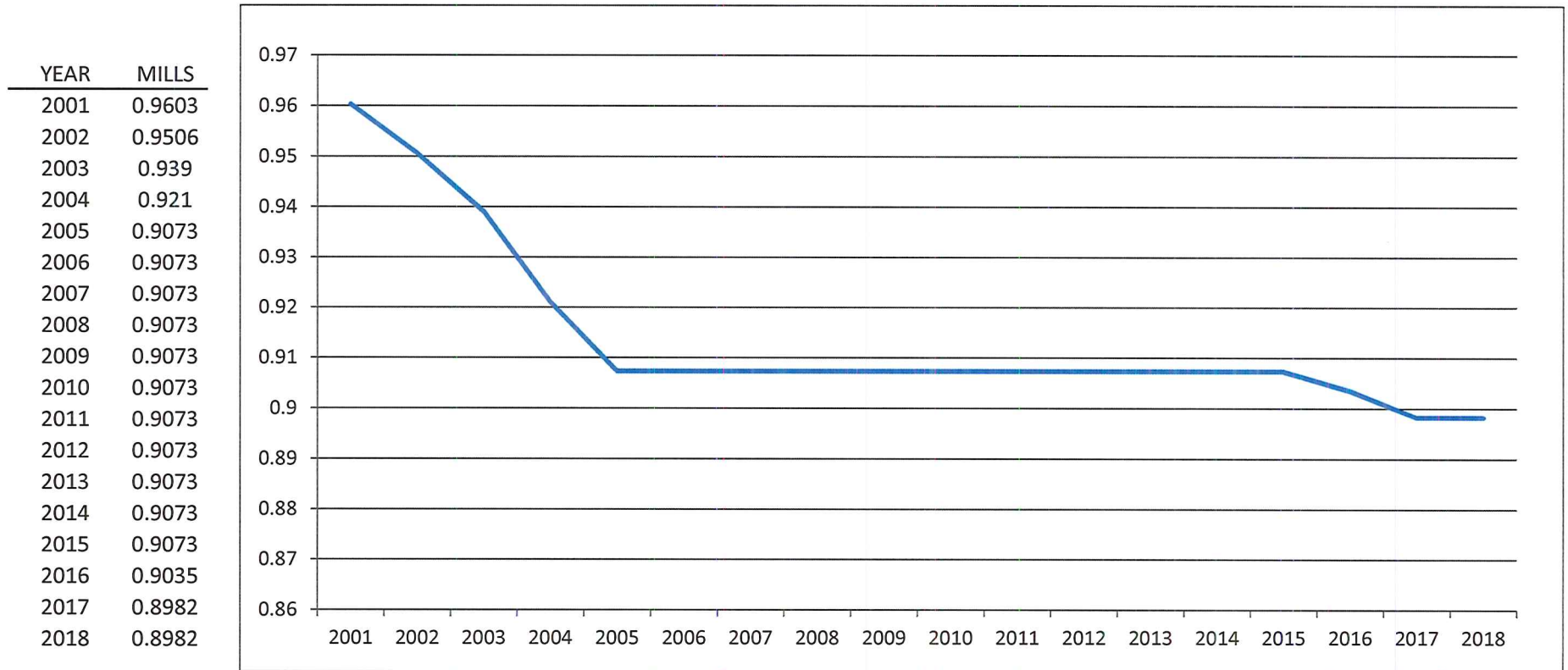
- The Township completed the asset management plan in 2015. An asset management plan is the practice of managing infrastructure capital assets to minimize the total cost of owning and operating them while delivering the desired service levels. A high performance asset management program incorporates detailed asset inventories, operation and maintenance tasks and long range financial planning to build system capacity, and it puts systems on the road to sustainability. The Township was notified by the State of Michigan in December 2017 of our award of a SAW Grant which will further the progress initiated by the 2015 asset management plan.
- The Township consultant performed their annual financial forecast / rate structure analysis for the 2018-19 fiscal year. The analysis incorporated costs associated with the pending Shoner/Potocki v. Brighton Township lawsuit. Aside from the provisions of the Settlement Agreement, no rate change is proposed for the current fiscal year. If the Settlement Agreement

is not approved by the Court as presented, a meeting of the Township Utilities Committee, and subsequently Township Board, would need to be convened to revisit quarterly rates.

FUTURE ROADS

- The Board has earmarked funds to be used in partnership with the Livingston County Road Commission. In addition to the Kensington Road segment through the Livingston County Pavement Preservation Program, the Township has proposed improvements on Culver Road and the Pleasant Valley culvert. The culvert would only be undertaken if the LCRC participates at a 50% cost share.

EXHIBIT "A" MILLAGE RATE HISTORY



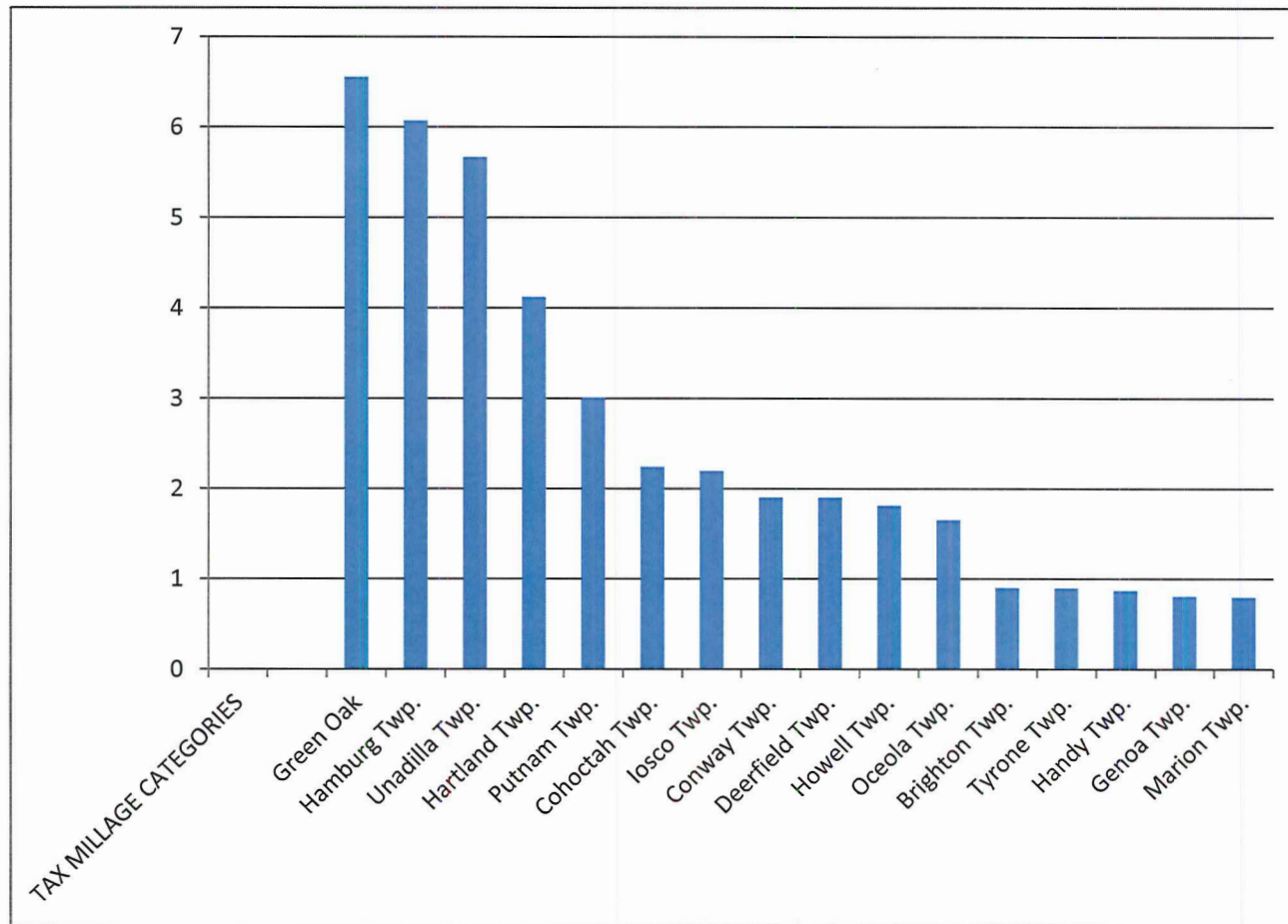
Note: The 2018 rate is a proposed rate which is subject to Headlee Rollback

Source: Livingston County Equilization Office

EXHIBIT "B" MILLAGE COMPARISON

TAX MILLAGE CATEGORIES

Green Oak	6.5531
Hamburg Twp.	6.0718
Unadilla Twp.	5.6697
Hartland Twp.	4.1244
Putnam Twp.	3.0101
Cohoctah Twp.	2.2425
Iosco Twp.	2.1969
Conway Twp.	1.9019
Deerfield Twp.	1.9019
Howell Twp.	1.812
Oceola Twp.	1.651
Brighton Twp.	0.8982
Tyrone Twp.	0.8961
Handy Twp.	0.8696
Genoa Twp.	0.8061
Marion Twp.	0.7962



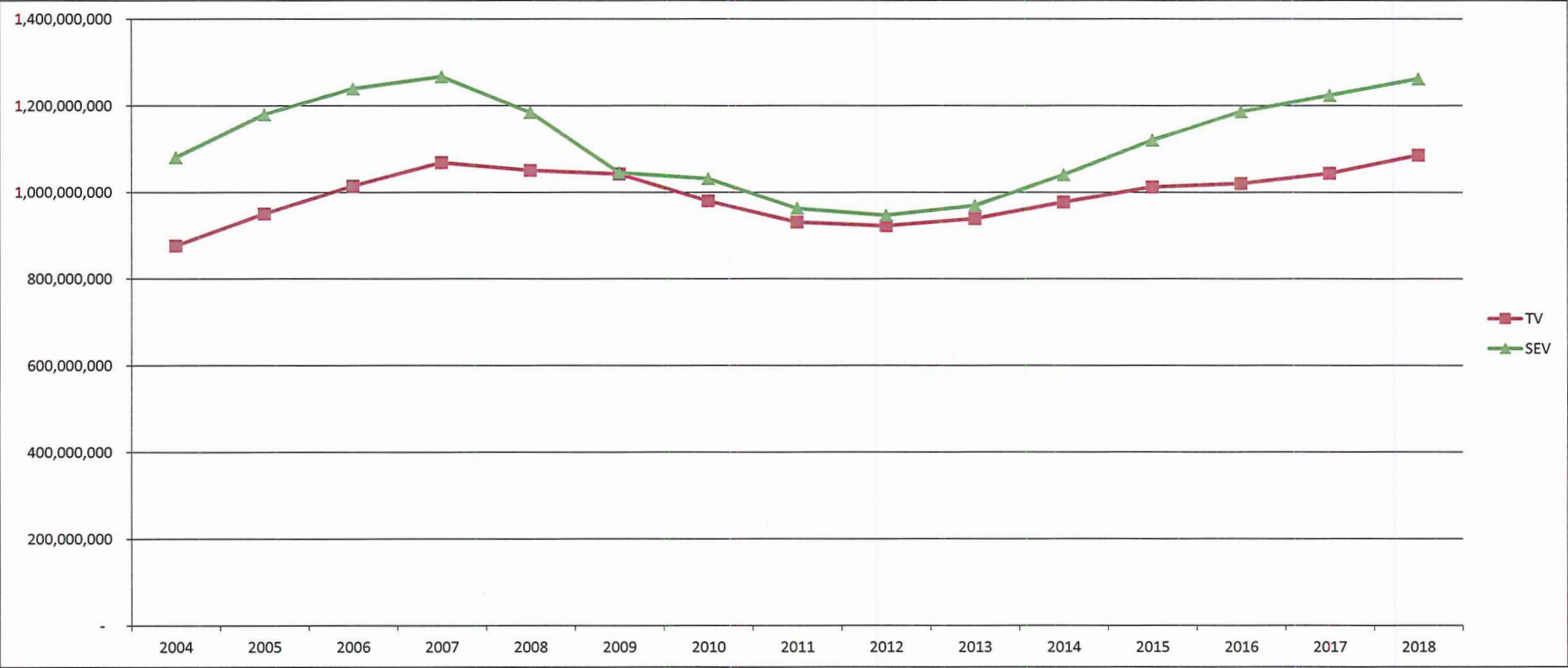
Source: Livingston County Equalization

Note: This graph reflects the rates charged on the December 1, 2017 tax bills

Revised: 03/23/18

EXHIBIT "C" - TAXABLE VALUE / STATE EQUALIZED VALUE HISTORY

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
TV	875,514,966	949,483,689	1,014,264,924	1,068,641,145	1,050,817,981	1,042,343,258	979,839,344	930,675,861	921,861,536	938,533,400	977,112,024	1,012,046,075	1,020,052,994	1,043,723,373	1,085,585,229
SEV	1,080,238,870	1,179,306,053	1,238,842,971	1,266,668,424	1,184,260,293	1,045,154,977	1,031,539,879	962,665,702	946,415,834	968,808,130	1,040,258,040	1,120,486,367	1,185,791,000	1,223,463,700	1,261,611,400

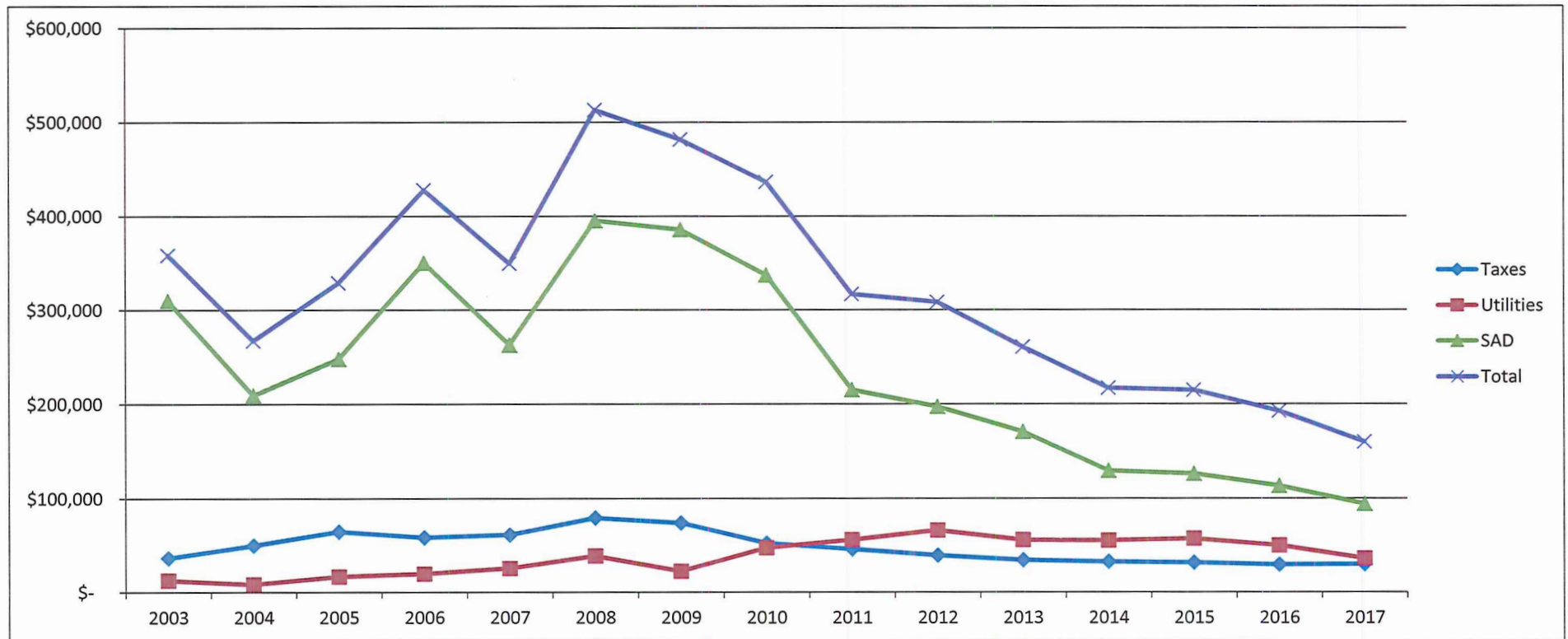


Legend
State Equalized Value
Taxable Value

Source: Brighton Township Assessors Office

EXHIBIT "D" - DELINQUENCY RATES

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Taxes	\$ 36,251	\$ 49,761	\$ 64,523	\$ 58,349	\$ 61,196	\$ 79,212	\$ 73,839	\$52,218	\$45,868	\$39,236	\$34,191	\$32,478	\$31,497	\$29,242	\$29,665
Utilities	\$ 12,389	\$ 8,257	\$ 16,497	\$ 19,574	\$ 25,504	\$ 38,727	\$ 22,376	\$47,304	\$55,895	\$66,022	\$55,717	\$55,116	\$57,113	\$49,951	\$35,985
SAD	\$ 309,373	\$ 208,855	\$ 247,572	\$ 349,896	\$ 262,497	\$ 395,123	\$ 385,530	\$336,898	\$214,895	\$197,084	\$170,462	\$129,276	\$125,987	\$113,127	\$93,984
Total	\$ 358,012	\$ 266,873	\$ 328,591	\$ 427,819	\$ 349,196	\$ 513,061	\$ 481,745	\$436,420	\$316,659	\$308,201	\$260,370	\$216,870	\$214,597	\$192,319	\$159,634



Legend

Taxes Utilities SAD Total

Source: Brighton Township Treasurers Office

Targeted Wage Range
Exhibit E

	-5% Below Midpoint	January 2018 Midpoint Dec/Dec	+5% Above Midpoint
ACCOUNTANT	\$23.61	\$24.85	\$26.09
ASSESSOR	\$68,268.16	\$71,861.22	\$75,454.28
ASST ASSESSOR	\$21.66	\$22.80	\$23.94
CLERK	\$63,617.11	\$66,965.38	\$70,313.65
TREASURER	\$63,617.11	\$66,965.38	\$70,313.65
RECEPTIONIST	\$17.19	\$18.09	\$18.99
ASSESS CLERK	\$17.19	\$18.09	\$18.99
CLERK ASST	\$17.19	\$18.09	\$18.99
TREASURY ASST	\$17.19	\$18.09	\$18.99
DEPUTY CLERK	\$22.05	\$23.21	\$24.37
DEPUTY TREASURER	\$22.05	\$23.21	\$24.37
MANAGER	\$96,391.82	\$101,465.07	\$106,538.32
ASST MANAGER	\$23.15	\$24.37	\$25.59
PLANNER	67384.1365	\$70,930.67	\$74,477.20

The Township Board hired Municipal Consulting to perform a wage analysis in April of 2014. That study indicated that employees were on average 12% below the market average at that time. Subsequently, the Board took action to close that gap in order to compete with other organizations in attracting and retaining qualified employees. The Township went through a similar process in June 2017. This table is an extension of those analyses. The Board adopted the policy of targeting employee wages in the +/- 5% range of the study with the midpoint being adjusted annually based upon the BLS CPI-U Midwest Region for the period of December to December.

Source: Township Manager 3/23/18

101

GENERAL FUND

REVENUES

402.000 Property Taxes. We are projecting a minimal increase in taxable value due to the CPI. Any increases due to CPI and/or new growth is being offset by businesses filing under Personal Property Tax Reform (EMPP and ESA) – This 2014 legislation cuts PPT revenue to local jurisdiction and reimburses the local jurisdictions for only “essential services” (e.g. fire and police). Real property is increasing by approximately 3.4% and personal property is decreasing by approximately 24.43%. Total tentative TV for 2017 is \$1,043,723,373. The Draft 18-19 budget has 1% increase.

423.000 Mobile home fees are the fees that mobile home parks pay per mobile home in lieu of taxes. The mobile home park pays normal real property taxes for the land and its improvements. No real property taxes are paid on the mobile homes themselves. The park owner pays \$3 per month per mobile home. The township receives 1/6 of that \$3. The schools receive 2/3 and the county 1/6.

445.000 Interest/Penalties this is interest and penalties on delinquent personal property taxes the township collects.

447.000 Property Tax Administration Fee is the 1% the township collects on all property taxes collected by the Township. The township does all of the collecting and administering of property taxes for the county, state and schools. This 1% is intended to reduce our costs for assessing and tax administration/collection. This will trend upward in conjunction with increasing property values.

448.000 Summer Tax Collection Service Charge is the fees charged to school districts and community colleges for summer tax collection. This is charged per applicable parcel.

448.100 Dog License fee the Township collects this fee, keeping a portion of the license fee (\$1.50), and pays the County the balance, per statute.

451.000 Cable TV Fee is our franchise fee collected as a percent of the bills paid by the township residents to Comcast and AT&T. Fees are calculated using today's collections. As permits for housing construction increases so too does the revenue in this third largest revenue category.

460.000 Telecommunications R.O.W. Maintenance Fee (Metro Act Fees) are fees provided to each unit of government due to the licensing requirements for those telecommunications companies doing work in the right of way. Metro Act fees

Adopted Budget
19March2018

are received from AT&T, Verizon North Incorporated, and Comcast. They can only be used for activities that occur in the Road Right-Of-Way (i.e. street lighting, sidewalks etc.).

482.000 Tenant / Home Occupancy These are fees generated from reviewing proposed uses/space of an existing building as well as reviewing sewer REU's if applicable.

482.100 Temporary Use These are permit fees paid when someone wishes to use a parcel or building for a short period of time in connection with a principle use.

482.200 Land Use Permits. These are for reviewing applications for construction permits that may change the footprint of a structure.

574.000 State Revenue Sharing is the Township's share of the state sales taxes. Based on State of Michigan projections this single largest revenue source are budgeted to remain flat. To date, the Township has chosen not to participate in CVTRS allocation.

609.000 Planning Fees These fees include charges for site plan reviews, sign permits etc. Year to year fluctuation reflects the strength/weakness of the economy.

609.100 Zoning Fees These are fees charged to cover the costs for variance requests and/or rezoning as well as zoning plan reviews.

622.000 Soil Removal Fee These are fees charged to review the soil removal/fill permits for gravel mining operations. We have three (3) active mining operations left in the Township. The ordinance allows for permits to be issued for two year periods.

627.000 Large Item Tags. In 2015, the Township purchased 50 large item tags for \$15.00 a piece. We sell them at cost. The Treasurers' office has a good supply on hand. We do not anticipate purchasing any this year.

645.000 Sale of Materials covers photocopying, flags, maps, ordinances, master plan, etc. This stays fairly stable from year to year.

646.000 Sale of Inventory This is the sale of Township equipment that has exceeded the useful life.

650.000 Sale of Cemetery Lots This is for the sale of burial lots in one of the Townships three publically owned cemeteries.

664.000 Interest Earned is on bank accounts and CD's. We are estimating a very conservative amount of interest earned due to very low market rates.

664.001 -664.594 is interest on loans made from the general fund to other Funds.

Adopted Budget
19March2018

664.405 Interest on Water Bond Payoff This will be interest paid to the General Fund from the Municipal Water Fund. (\$1,150,000 @1% 2013 loan).

664.589 Interest on Sewer Cap Res Loan This will be interest paid to the General Fund from the Sewer Capital Reserve Fund. (\$140,000 @2% 2012 loan). In April 2018 (pending) settlement agreement eliminated this loan.

664.590 Interest on Sewer O & M Loan This will be interest paid to the General Fund from the Sewer Fund. (\$214,832 @2% 2004 loan). In April 2018 (pending) settlement agreement eliminated this loan.

664.592 Interest on Sewer Capital Debt Loan This will be interest paid to the General Fund from the Sewer Fund. (\$431,000 @ 2% 2004 loan). In April 2018 (pending) settlement agreement eliminated this loan.

664.594 Interest on Sewer Cap Debt Loan Interest paid to the General Fund from the Sewer Capital Reserve Fund. (\$1,200,000 @ 1% 2013 loan). In April 2018 (pending) settlement agreement eliminated this loan.

664.595 Interest on Sewer Cap Debt Loan Interest paid to the General Fund from the Sewer Capital Reserve Fund. (\$200,000 @ 1% 2013 loan). In April 2018 (pending) settlement agreement eliminated this loan.

664.596 Interest on Sewer Cap Debt Loan Interest paid to the General Fund from the Sewer Capital Reserve Fund. (\$200,000 @ 1% 2013 loan). In April 2018 (pending) settlement agreement eliminated this loan.

667.000 Rent-Cell Tower is cell tower lease. Currently the leases are with American Tower and Tower Assets Newco II LLC (formerly Cingular/AT&T).

667.200 State of Michigan Lease Payment This is for the lease payment made by the State of Michigan to Brighton Township for the lease of the MSP post. The building became operational in December 2012.

669.591 Interest from SAD- County Club Annex. Final tax year - 2016

669.805 Interest from SAD- Lakeshore.

672.591 Principle from SAD- County Club Annex This is for hooking the Country Club Annex into the City water system. Final tax year - 2016

672.805 Principle from SAD - Lakeshore The Lakeshore Sad (formerly 805) fund now closed. Principle repayment to the General Fund is shown here.

675.000 PEG Fees These are funds we get from AT+T and Mi Bell for Public Education and Government Cable TV.

677.000 Reimbursement-School Elections – For Hartland Consolidated Schools.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 101 - GENERAL FUND				
Revenues				
Dept: 000				
402.000 PROPERTY TAXES	921,632	925,000	775,172	946,846
410.000 DELIQ PERSONAL PROPERTY TAXES	2,427	0	2,077	
423.000 MOBILE HOME FEES	273	270	275	270
441.000 LOC COM STAB SHARE- PPT REIMB	61,989	0	98,976	
445.000 INTEREST/PENALTIES	52	500	119	500
447.000 PROPERTY TAX ADMIN FEE	284,085	268,000	253,651	274,000
448.000 SUMMER TAX COLLECTION SVC CHG	24,979	25,000	24,952	25,000
448.100 DOG LICENSE COLLECTION FEE	474	550	489	550
451.000 CABLE TV FEE	335,485	340,000	251,010	340,000
460.000 TELECOMM. R.O.W. MAINT FEE	14,992	12,500	14,244	15,000
465.000 LICENSE/PERMITS	445	0	365	
481.000 SIGN PERMITS	750	500	525	500
482.000 TENANT OCCUPANCY	1,080	1,000	900	1,000
482.100 TEMPORARY USE	1,000	1,300	1,500	1,300
482.200 LAND USE PERMIT	13,000	14,000	11,075	14,000
482.300 HOME OCCUPATIONS	120	120	120	120
574.000 STATE REVENUE SHARING	1,436,275	1,350,000	1,239,474	1,475,000
607.000 ADMINISTRATIVE FEE SEWER	4,800	4,800	3,600	4,800
609.000 PLANNING FEES	75,127	40,000	80,451	50,000
609.100 ZONING FEES	11,730	8,000	10,350	8,000
615.000 PLAN REVIEW FEE	7,950	1,000	6,775	1,000
622.000 SOIL REMOVAL FEE	0	0	2,100	
625.000 ADDRESSING	570	250	690	250
627.000 SALE OF TRASH TAGS	255	200	345	200
645.000 SALE OF MATERIALS	2,097	2,000	2,736	2,000
645.100 FOIA SALE OF MATERIALS	720	400	303	400
646.000 SALE OF INVENTORY	0	0	0	
650.000 SALE OF CEMETERY LOTS	2,200	0	0	
655.000 NSF FEE	455	100	70	100
656.000 FINES	0	0	0	
664.000 INTEREST EARNED	21,153	25,000	36,800	25,000
664.405 INT- LOAN WATER BOND PAYOFF	11,500	11,500	11,500	11,500

664.589 INTEREST CAPITAL RES LOAN 2012	2,800	2,800	2,800	
664.590 INTEREST SEWER O & M LOAN 2004	4,297	4,297	4,297	
664.592 INTEREST CAP DEBT LOAN 2004	8,620	8,620	8,620	
664.594 INTEREST CAP DEBT LOAN 2013	12,000	12,000	12,000	
664.595 INTEREST CAP DEBT LOAN 09/13	2,000	2,000	2,000	
664.596 INTEREST CAP DEBT LOAN 12/13	2,000	2,000	2,000	
667.000 RENT- CELL TOWER	90,536	83,000	85,141	90,000
667.200 RENT- MSP	137,484	137,484	137,484	137,490
668.000 RENT- MEETING ROOM	300	0	200	200
669.805 LAKESHORE SAD INTEREST	2,841	1,373	1,373	
671.000 OTHER REVENUE	1,819	500	4	500
672.805 LAKESHORE SAD REV	21,793	19,613	0	
675.000 COMCAST/ AT&T PEG FEES	31,452	35,000	20,130	35,000
676.000 REIMBURSEMENT	9,501	0	6,627	
677.000 REIMBURSEMENT-SCHOOL ELECTIONS	0	5,000	5,976	5,000
678.000 REINMBURSEMENT-STATE PRIMARY	0	0	0	
687.000 REFUNDS	55,852	100	4,020	
688.100 REIMBURSE SEWER CHARGEBACKS	39,992	0	0	
692.000 REALIZED GAIN (LOSS)	-589	0	0	
694.000 CASH OVER AND SHORT	21	0	0	
699.257 TRAN IN BUDGET STABLILZ	0	2,000	0	
699.999 APPROPRIATION TRAN IN FUND BAL	0	0	0	
Dept: 000	3,660,334	3,347,777	3,123,316	3,465,526

GENERAL FUND 101 EXPENDITURES

LEGISLATIVE – TOWNSHIP BOARD 101

702.000 Trustee Wages These are wages paid to Township Trustees. Additional funds have been budgeted, contingent upon Board approval.

715.000 FICA is social security which represents the employer's required contribution.

715.010 Medicare is Medicare which represents the employer's required contribution.

716.600 Discretionary Increase - This line item allocates funds based on 2.9% of wages and is budgeted for distribution for merit and/or inflationary adjustment contingent upon Board approval. This coincides with Board Action of June 23, 2014 regarding the April 1, 2014 Classification and Compensation Study prepared by Municipal Consulting Services. Each January the Board will review the Bureau of Labor Statistics CPI U, Midwest Region, December to December report with the goal of maintaining all positions within +/- 5% of the mid-point as stated in Appendix C-i and Section II, Table 1, Page II-I which should be adjusting annually. Municipal Consulting Services updated the wage analysis in June 2017.

717.000 Life Insurance This is life insurance for the township trustees.

718.000 Pension / DC This is the employer cost for trustees to participate in the defined contribution plan, which is 25% of all wages paid to the four board members.

718.100 Pension Fees. This is the ongoing administrative fees for the administration of the defined contribution plan for current and former Trustees.

818.000 Consulting. Consulting for the legislative board not associated with a particular project. This includes funding for the Capital Improvement Plan/ Fiscal Analysis.

819.000 Engineering Services are expenditures related to general engineering assistance that is needed during the fiscal year that aren't related to specifically designated projects within the sewer, water or planning department.

860.000 Education includes the expenses for conventions, seminars, workshops and meetings for the trustees.

900.000 Printing & Publishing is for legal notices primarily meeting minutes. It also includes legislative items such as ordinance adoption. Notices related to a specific department are accounted for in those activity centers.

900.100 Ordinance Codification Zoning Ordinance changes are posted internally. The general ordinances are still on the Muni Code system and there is a fee for this. This number will fluctuate based upon frequency of ordinance revisions/adoptions.

958.000 Dues: Estimated Rates: MTA (\$6,100), SEMCOG (\$2,300), MIDEAL (200), Brighton Chamber of Commerce (200), MML Workers Comp (\$175).

958.700 Economic Development. This is for our contribution for participating with EDC/SPARK.

958.750 Small Business Development. This is for the County Small Business Development and Technology Center.

969.000 Contingencies This is an amount that is available to provide various activity centers additional funds if something unexpected arises during the year.

970.000 Capital Outlay for office equipment as needed. None are known at this time.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 101 - GENERAL FUND				
Revenues				
Total Revenues	3,660,334	3,347,777	3,123,316	3,465,526
Expenditures				
Dept: 101 LEGISLATIVE-TWSP BOARD				
702.000 SALARY-ELECTED	29,188	30,390	27,644	30,280
715.000 FICA	1,809	1,890	1,714	1,880
715.010 MEDICARE	423	450	401	440
716.600 DISCRETIONARY INCREASE	0	19,680	0	28,000
717.000 LIFE INSURANCE	213	260	259	220
718.000 PENSION	7,562	7,600	6,864	7,510
718.100 PENSION FEES	152	600	76	600
727.000 SUPPLIES	255	500	274	500
811.100 WORKERS'COMP	57	70	48	70
818.000 CONSULTING	2,100	10,000	5,800	10,000
819.000 ENGINEERING SERVICES	2,807	15,000	13,239	15,000
860.000 EDUCATION	229	4,000	261	4,000
873.000 MILEAGE/TRAVEL	51	500	34	500
900.000 PRINTING & PUBLISHING	9,768	9,000	8,755	10,000
900.100 ORDINANCE CODIFICATION	800	8,000	1,150	8,000
958.000 DUES	9,174	9,000	7,456	9,500
958.700 ECONOMIC DEVOPMENT	0	19,800	0	19,800
969.000 CONTINGENCIES	0	1,000	0	1,000
970.000 CAPITAL OUTLAY	0	0	0	
LEGISLATIVE-TWSP BOARD	64,588	137,740	73,975	147,300

SUPERVISOR 171

702.000 Supervisor Wages These are the wages for the Township Supervisor. See notes per 101.716.600. Additional funds have been budgeted, contingent upon Board approval.

718.000 Pension / DC Is the employer cost for the Supervisor to participate in the defined contribution plan which is 10% of the Supervisors wages.

958.000 Dues are for the State Supervisor's organization.

970.000 Capital Outlay Various capital outlay items to improve the efficiency and operation of the Supervisor's office.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 171 SUPERVISOR				
702.000 SALARY-ELECTED	30,187	31,430	26,889	31,310
715.000 FICA	1,872	1,950	1,667	1,950
715.010 MEDICARE	438	460	390	460
717.000 LIFE INSURANCE	62	80	31	70
718.000 PENSION	3,128	3,150	2,825	3,110
718.100 PENSION FEES	91	200	28	200
727.000 SUPPLIES	266	200	91	200
811.100 WORKERS'COMP	36	70	43	70
860.000 EDUCATION	0	600	0	600
873.000 MILEAGE/TRAVEL	0	200	0	200
958.000 DUES	0	200	0	200
969.000 CONTINGENCIES	0	500	0	500
970.000 CAPITAL OUTLAY	1,957	2,000	0	1,500
SUPERVISOR	<u>38,037</u>	<u>41,040</u>	<u>31,964</u>	<u>40,370</u>

ADMINISTRATION

172

Activity center is called Administration-Manager because this activity center covers the Manager's functions and other administrative functions such as answering phones, customer service and general information performed by the receptionist.

703.000 Salary Full-Time This is the salary line item for the Township Manager. See notes per 101.716.600. Additional funds have been budgeted, contingent upon Board approval.

706.000 Hourly Full-Time This is the line item for the Assistant to the Township Manager. The receptionist (60%) is in this budget line and to the Assessing Department (40%). See notes per 101.716.600. Additional funds have been budgeted, contingent upon Board approval.

707.000 Hourly Part-Time The receptionist is a full time position and has been included in line 172.706. Limited funds remain budgeted to cover peak hours, peak days, peak seasons and/or vacations. Additional funds have been budgeted, contingent upon Board approval.

716.000 HEALTH INSURANCE This is the employer contribution for health insurance which is offered to all full-time employees. This line item reflects the current policy adopted by the Township Board.

716.100 HRA/HSA In FY 15/16 the Township first offered an HSA to eligible employees as the Township moved to a high-deductible health care plan. Prior to FY 15/16 the Township participated in an HRA contribution to eligible employees.

718.000 Pension The Manager participates in the townships defined contribution plan and the employer cost is allocated here. Assistant to Manager and Receptionist contribution to MERS is allocated here.

818.000 Consulting This is for consulting services that may be needed in human resources (HR).

860.000 Education This is for educational conferences/seminars, in accordance with Township policies.

958.000 Dues are for professional organizations, such as ICMA and MLGMA.

969.000 Contingencies This is for unanticipated expenses.

970.000 Capital Outlay for office equipment as needed.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 172 ADMINISTRATION-MANAGER				
703.000 SALARY-NOT ELECTED	105,000	108,050	95,493	107,630
706.000 HOURLY FULL TIME	59,600	66,360	60,039	70,190
707.000 HOURLY- PART TIME	624	500	631	1,000
715.000 FICA	10,442	10,860	9,880	11,290
715.010 MEDICARE	2,442	2,540	2,311	2,640
716.000 HOSPITALIZATION INSURANCE	4,513	8,220	8,065	8,360
716.100 HRA/HSA	1,800	1,590	1,590	1,590
716.500 PAYMENT IN LIEU OF HEALTH INS	3,200	3,200	3,200	3,200
717.000 LIFE INSURANCE	710	790	692	660
718.000 PENSION	10,143	9,200	8,458	14,510
719.000 DISABILITY INS	3,135	3,230	2,799	2,640
727.000 SUPPLIES	536	500	312	500
730.000 POSTAGE	358	300	205	300
811.100 WORKERS'COMP	393	740	456	770
818.000 CONSULTING	0	1,000	0	1,000
860.000 EDUCATION	1,359	4,000	1,808	4,000
873.000 MILEAGE/TRAVEL	920	1,000	126	1,000
958.000 DUES	1,170	1,950	130	1,950
969.000 CONTINGENCIES	0	1,000	273	1,000
970.000 CAPITAL OUTLAY	1,224	2,000	0	2,000
ADMINISTRATION-MANAGER	207,569	227,030	196,468	236,230

ELECTIONS

191

Elections are a statutory duty of a township clerk. Duties included administering elections and various ongoing election activities such as voter registration, training, and QVF (Qualified Voter File) maintenance. As a result of election consolidation and because we are an opt-in community, we administer school elections for three (3) of our four (4) school districts in addition to gubernatorial and presidential primary and general elections and special elections. The school districts within our geographic boundary are Brighton Area Schools, Hartland Consolidated Schools and Howell Public Schools. The fourth school district is Huron Valley Schools which currently has no registered voters within this physical area; only the GM Proving Grounds. Elections can be scheduled on any of three regular election dates (May, August, November). The exception is in the year of presidential primaries - then there is an Presidential Primary held in March.

We have budgeted for three elections in FY' 2018-19. These include the Gubernatorial Primary and General Election and a small school election due to an expiring millage. Revenues include a projected reimbursement for the small school election for two precincts within that school district.

702.000 Salary This is where the wages for the Clerk are listed; time is split between Elections (191) and Clerk (215) and varies from year to year depending on the projected election activities.

704.000 Deputy This is where the wages for the Deputy are listed; time is split between Elections (191) and Clerk (215) and varies from year to year depending on the projected election activities. This is an approved full-time position and is budgeted full time but currently staffed part-time. This is due to the retirement of the previous deputy clerk and shifting of responsibilities.

706.000 Hourly full-time This is time that the accountant and clerk assistant spend on elections.

707.000 Hourly part-time Wages for additional support staff during peak election times.

714.000 Election worker covers the cost of the poll worker including required training and Election Day activities. All election workers will have to be recertified and trained on the new election equipment.

716.000 Hospitalization This amount reflects the split between Elections (191) and Clerk (215) for eligible employees. Currently three people are eligible for health insurance.

718.000 Pension The amount reflects the percentage break-down between Elections (191) and Clerk (215) for the upcoming fiscal year. Costs include the employer portion of the MERS contribution for full-time employees in the Defined Benefit Division Plan(s) and an additional 4% of funding in the Full Time General Employees Division. This is to help offset future pension costs; both plans are actuarially fully funded and require employee participation.

727.000 Supplies are for miscellaneous supplies related to elections (voter registration cards, master cards, AV applications, AV envelopes, precinct supplies, etc.). Also includes updated election related materials needed for the new equipment.

730.000 Postage for miscellaneous election related mail.

737.000 Small equipment expense includes monies for small equipment needs.

818.100 Consulting and Accuracy Testing Michigan election law requires that public accuracy tests be conducted on all voting machines. This also includes monies for ballot programming.

860.000 Education Training and education plans include work related education. MI Election law requires certification every two (2) years.

873.000 Mileage Covers mileage and/or travel to various meetings/conferences etc.

900.000 Printing & Publishing Covers costs for miscellaneous printing and/or publication costs.

931.000 Equipment Maintenance & Repair This is for the election equipment maintenance. The new election equipment is under warranty and we do not start paying for ongoing maintenance until Year 6 (2022). This note is included as a place holder for future budgets.

940.000 Equipment Rental We rent a truck for the delivery and tear-down of election equipment in the precincts outside of township hall.

970.000 Capital Outlay Monies to replace QVF machines.

Note: There are no line item allowances for computer support services or telephone because these items are currently allocated to the 299 department. There are some costs directly associated with elections for these activities that the board may want to consider including in the elections department budget versus the 299 department.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 191 ELECTIONS				
702.000 SALARY-ELECTED	18,882	9,850	8,708	16,360
704.000 WAGES - DEPUTY	20,332	23,740	14,539	42,850
706.000 HOURLY FULL TIME	4,612	1,000	314	6,300
707.000 HOURLY- PART TIME	6,901	2,000	188	7,000
714.000 ELECTION WORKER	29,264	3,000	2,362	42,788
715.000 FICA	3,145	2,260	1,473	4,500
715.010 MEDICARE	736	530	344	1,050
716.000 HOSPITALIZATION INSURANCE	7,789	3,140	3,083	7,480
716.100 HRA/HSA	1,599	540	540	900
717.000 LIFE INSURANCE	133	90	73	140
718.000 PENSION	1,102	440	375	2,460
719.000 DISABILITY INS	73	0	0	60
727.000 SUPPLIES	8,376	4,500	912	8,000
730.000 POSTAGE	8,528	3,000	974	10,000
737.000 SMALL EQUIPMENT EXPENSE	0	300	0	300
811.100 WORKERS'COMP	135	140	95	270
818.100 CONSULTING-ACCURACY TESTING	7,666	500	125	7,000
860.000 EDUCATION	680	2,000	100	2,000
873.000 MILEAGE/TRAVEL	375	1,000	22	1,000
900.000 PRINTING & PUBLISHING	230	300	70	300
931.000 EQUIPMENT MAINTENANCE & REPAIR	442	1,800	0	
940.000 EQUIPMENT RENTAL	192	200	86	500
958.000 DUES	130	400	0	300
969.000 CONTINGENCIES	0	500	0	500
970.000 CAPITAL OUTLAY	4,814	30,000	8,492	1,000
ELECTIONS	126,136	91,230	42,875	163,058

ASSESSING 209

The Assessing Department is responsible for determining the fair market value of all real and personal property throughout the township. These values are used to determine the amount of taxes paid by each property owner.

703.000 Salary Non – Elected includes the salary for the Assessor position only See notes per 101.716.600. Additional funds have been budgeted, contingent upon Board approval.

706.000 Hourly Full Time includes the wages for the Assistant Assessor and 40% of Receptionist. See notes per 101.716.600. Additional funds have been budgeted, contingent upon Board approval.

707.000 Hourly part-time – The assessing clerk is budgeted here. Additional funds have been budgeted, contingent upon Board approval.

707.090 Wages – Clerical Over-time includes the anticipated overtime wages during Board of Review. Overtime is paid to the Assistant Assessor. Typically, the Assistant Assessor takes comp time instead of overtime pay. However, the employee may decide later that the employee would like to be paid for the extra hours worked, so this amount was included in our budget. 20 hours of overtime is estimated.

708.000 Per Diem Comp. Is compensation paid to Board of Review members. We have budgeted one (1) Board of Review.

716.000 Health Insurance This is the employer contribution for health insurance which is offered to all full time employees. This line item reflects the current policy adopted by the Township Board.

716.100 HRA/HSA In FY 15/16 the Township first offered an HSA to eligible employees as the Township moved to a high-deductible health care plan. Prior to FY 15/16 the Township participated in an HRA contribution to eligible employees.

716.500 Payment in Lieu of Health Ins. The Township offers a cash incentive for employees to take health insurance through their spouses employer if offered.

718.000 Pension. All full time general employees and full time elected officials participate in an employer provided Defined Benefit retirement plan; both divisions are historically fully funded. The Board has approved an additional 4% of funding beyond the actuarial required funding (ARC) for the MERS eligible employees to help offset future pension costs.

Adopted Budget
19March2018

727.000 Supplies include miscellaneous office supplies.

860.000 Education includes any assessing related continuing education classes that are offered throughout the year. The State Tax Commission requires all certified assessor's take a six hour renewal class annually in order to maintain their certification level. They also require a standards and ethics course be taken every 5 years. On top of the required classes to maintain your current level of certification, many classes are required to increase your level, or obtain additional certifications such as personal property examiner. The State Tax Commission offers many classes throughout the year to inform assessors of any changes in the laws. While these classes are not mandatory, they are imperative to performing our jobs in accordance to the laws.

Also included in the education budget is the cost for several miscellaneous meetings that are offered throughout the year by the different assessors associations. These meetings usually include a topic of discussion with a keynote speaker. It is important to attend these meetings to stay informed of any upcoming legislative changes.

873.000 Mileage / Travel is to cover any mileage expenses when employees must drive their own personal vehicles for township business. In the event that the township vehicle is in use, at times it will be necessary for someone to use their own vehicle for township business.

958.000 Dues. This is for membership in professional Assessor organizations.

970.000 Capital Expenditures Per the I.T. consultant inventory and replacement prioritization. I.T. related expenses (monitors and work stations) will be charged in 101.299.970.000.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 209 ASSESSOR				
703.000 SALARY-NOT ELECTED	68,904	72,420	65,878	74,230
706.000 HOURLY FULL TIME	55,431	58,390	52,844	59,850
707.000 HOURLY- PART TIME	19,863	21,130	18,342	21,660
707.090 WAGES - CLERICAL O/T	0	1,000	0	930
708.000 PER DIEM COMP	1,680	4,000	630	4,000
715.000 FICA	8,990	9,540	8,547	9,770
715.010 MEDICARE	2,103	2,230	1,999	2,290
716.000 HOSPITALIZATION INSURANCE	40,249	41,800	41,112	42,700
716.100 HRA/HSA	8,200	7,200	7,200	7,200
716.500 PAYMENT IN LIEU OF HEALTH INS	800	800	800	800
717.000 LIFE INSURANCE	655	730	638	610
718.000 PENSION	8,269	5,310	4,995	14,370
719.000 DISABILITY INS	2,455	2,530	2,172	2,030
727.000 SUPPLIES	679	1,500	429	1,500
730.000 POSTAGE	4,070	5,300	3,929	5,300
811.100 WORKERS'COMP	746	1,370	834	1,400
860.000 EDUCATION	2,377	3,500	2,572	3,500
873.000 MILEAGE/TRAVEL	132	200	189	200
900.000 PRINTING & PUBLISHING	1,771	2,800	1,077	2,800
958.000 DUES	697	900	750	1,100
969.000 CONTINGENCIES	0	500	0	500
970.000 CAPITAL OUTLAY	1,719	2,000	1,999	2,000
ASSESSOR	<u>229,790</u>	<u>245,150</u>	<u>216,936</u>	<u>258,740</u>

Clerk 215

The clerk's office is responsible for general ledger, accounts payable, payroll, utility billing, records management, cemetery records, some communications including the newsletter and bulletin boards, township hall reservations, large item drop off, solicitor's permits and elections.

702.000 Salary – This is where the wages for the Clerk are listed; time is split between Elections (191) and Clerk (215) and varies from year to year depending on the projected election activities.

704.000 Deputy – This is where the wages for the Deputy are listed; time is split between Elections (191) and Clerk (215) and varies from year to year depending on the projected election activities. This is an approved full-time position and is budgeted full time but currently staffed part-time. This is due to the retirement of the previous deputy clerk and shifting of responsibilities. The Deputy Clerk is primarily responsible for election coordination and her work schedule ramps up during elections.

706.000 Hourly full-time and 707.000 Hourly part-time – Wages for full-time accountant and full-time clerk assistant. Hourly part-time is for the addition of staffing for FOIA, during vacations, seasonal demands and/or extended leave periods.

716.000 Hospitalization – This amount reflects the split between Elections (191) and Clerk (215) for eligible employees.

718.000 Pension – The amount reflects the percentage break-down between Elections (191) and Clerk (215) for the upcoming fiscal year. Costs include the employer portion of the MERS contribution for full-time employees in the Defined Benefit Division Plan(s) and an additional 4% of funding in the Full Time General Employees Division. All MERS plans require employee participation.

737.000 Small equipment expense includes monies for office equipment such as labelers, digital recorder and supplies, calculator adding machine, etc.

807.000 Audit services is the line item for the money allocated for the audit of the clerk's books (General Ledger) and is shared between the clerk, treasurer, sewer and water. This line item reflects the clerk's portion of that expense.

826.200 Record Retention Services – Covers costs for record storage, retrieval and destruction. We have implemented a regular purging and destruction schedule to assist us with maintaining proper records and purchase plastic-type boxes for permanent records instead of the paper banker boxes. Currently some records are stored off site at the Fire Hall. No monies have been included for

rental of storage space or renovations of existing space but it might have to be considered in the future.

860.000 Education –Training and education plans include work related education in the areas of Record Retention, FOIA, clerking, records, and applicable software training and user groups, and attendance at the annual Michigan Association of Municipal Clerks conference, International Institute of Municipal Clerks annual conference, MI Government Finance Officers Association and Regional meetings. Plans are to continue to send staff through the Clerk's Institute (three-year program cycle) and MMC Academy.

873.000 Mileage Covers mileage and/or travel to various meetings, trainings and conferences.

900.000 Printing & Publishing – Covers costs for miscellaneous printing and/or publication costs (i.e. job postings, special notices, etc.)

900.200 Newsletter – Covers cost of printing two newsletters per year to be mailed with the summer and winter tax bills. The Board should consider if it wants to continue with the newsletter and if so, should it be charged to either Administration or Legislative Board.

958.000 Dues – Membership and subscription costs to various professional organizations (LCMCA, MAMC, IIMC, MGFOA, ARMA, etc.)

970.000 Capital Outlay – Monies for the purchase of a new computer based on the recommended rotation by IT Right as applicable.

Note: Computer support services are now included under the 299 department. However, additional monies should be allocated to the clerk's office for software support if the 299 department is abandoned. This would include our ongoing support through Fund Balance for our General Ledger, Utility Billing, Payroll and Payables programs and the Cash Receipts transfer software. Additionally, the cost to accept utility bill credit card payments must be incorporated into either the 299 budget or the sewer budget. No monies have been included for the purpose of upgrading any operating systems.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 215 TOWNSHIP CLERK				
702.000 SALARY-ELECTED	44,067	55,820	49,343	49,060
704.000 WAGES - DEPUTY	12,451	23,740	15,213	10,750
706.000 HOURLY FULL TIME	77,493	87,950	75,991	86,340
707.000 HOURLY- PART TIME	3,063	10,400	0	10,000
715.000 FICA	8,499	10,940	8,920	9,620
715.010 MEDICARE	1,988	2,560	2,086	2,250
716.000 HOSPITALIZATION INSURANCE	49,593	57,400	56,682	54,650
716.100 HRA/HSA	10,701	10,260	10,260	9,900
717.000 LIFE INSURANCE	755	900	791	690
718.000 PENSION	6,972	5,690	5,232	14,740
719.000 DISABILITY INS	1,579	1,710	1,462	1,310
727.000 SUPPLIES	1,612	2,000	1,190	2,000
730.000 POSTAGE	113	500	126	300
737.000 SMALL EQUIPMENT EXPENSE	194	300	234	300
807.000 AUDIT SERVICES	9,600	9,600	9,600	9,600
811.100 WORKERS'COMP	283	630	370	550
826.010 TEMPORARY EMPLOYMENT SERVICES	0	10,000	11,248	
826.200 RECORD RETENTION SERVICES	692	3,000	912	3,000
860.000 EDUCATION	1,829	2,000	1,714	3,000
873.000 MILEAGE/TRAVEL	1,307	1,000	435	1,000
900.200 NEWSLETTER	2,849	4,000	2,849	3,500
958.000 DUES	610	600	745	600
969.000 CONTINGENCIES	0	300	0	300
970.000 CAPITAL OUTLAY	1,629	1,000	0	1,000
TOWNSHIP CLERK	237,879	302,300	255,403	274,460

Treasurer 253

The Treasurer acts as the receiver and investor of tax dollars collected by the Township.

702.000 Salary-Elected Full time salary of the Treasurer. See notes per 101.716.600. Additional funds have been budgeted, contingent upon Board approval.

704.000 Deputy Full time wages of the Deputy Treasurer. See notes per 101.716.600.

707.000 Hourly Part Time. This is for the part time employee that works in the Treasurers office. This employee is budgeted for an average of twenty-nine (29) hours per week. Additional funds have been budgeted, contingent upon Board approval. The Draft Budget dated 1December 2017 has been proposed to make the hourly employee a full time position.

716.000 Health Insurance This is the employer contribution for health insurance which is offered to all full time employees. This line reflects the current policy approved by the Township Board.

716.100 HRA/HSA In FY 15/16 the Township first offered an HSA to eligible employees as the Township moved to a high-deductible health care plan. Prior to FY 15/16 the Township participated in an HRA contribution to eligible employees.

718.000 Pension – All full time general employees and full time elected officials participate in an employer provided Defined Benefit retirement plan; In 2016 MERS changed the rate of return assumption which lowered funding percentages for all municipalities.

727.000 Supplies Includes supplies required to run the office and computer software upgrades.

730.000 Postage is for mailing of tax bills and normal correspondence and includes sending out late summer tax bills. The recent increase in postage rates is included.

737.000 Small Equipment Expense. This is for small equipment expenses that may arise throughout the year.

860.000 Education Training and education plans include work related education such as the Michigan Municipal Treasurers Institute (MMTI).

969.000 Contingencies This line is to be used for things that may come up during the year that are not anticipated at this time.

970.000 Capital Outlay BS&A PRE audit software.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 253 TREASURER				
702.000 SALARY-ELECTED	63,012	65,670	57,987	65,410
704.000 WAGES - DEPUTY	48,317	52,650	44,057	53,970
704.030 WAGES- DEPUTY O/T	0	200	0	200
706.000 HOURLY FULL TIME	0	0	0	36,100
707.000 HOURLY- PART TIME	25,310	24,670	21,866	
715.000 FICA	8,565	8,880	7,682	9,651
715.010 MEDICARE	2,003	2,080	1,797	2,300
716.000 HOSPITALIZATION INSURANCE	18,509	26,950	26,706	27,780
716.100 HRA/HSA	4,100	5,190	5,190	5,190
716.500 PAYMENT IN LIEU OF HEALTH INS	1,500	0	0	2,000
717.000 LIFE INSURANCE	609	690	597	770
718.000 PENSION	6,249	4,740	4,316	15,650
719.000 DISABILITY INS	683	910	934	1,367
727.000 SUPPLIES	1,137	1,500	1,170	1,500
727.250 PROPERTY TAX FORMS	3,435	3,400	3,392	3,400
730.000 POSTAGE	8,947	10,500	8,420	10,500
737.000 SMALL EQUIPMENT EXPENSE	146	1,100	0	300
807.000 AUDIT SERVICES	9,600	9,600	9,600	9,600
809.000 BANK FEES	11	1,200	13	1,200
809.100 NSF CHECKS RETURNED	0	0	0	
811.100 WORKERS'COMP	249	470	287	570
818.000 CONSULTING	118	500	121	250
860.000 EDUCATION	1,226	4,000	3,881	4,000
873.000 MILEAGE/TRAVEL	11	500	298	500
958.000 DUES	10	500	160	500
969.000 CONTINGENCIES	0	500	0	500
970.000 CAPITAL OUTLAY	128	2,000	566	2,575
TREASURER	203,875	228,400	199,040	255,783

TOWNSHIP HALL AND GROUNDS

265

707.000 Hourly Part Time is the individual who opens and closes the building for meetings, televises meetings. This person may perform small maintenance jobs. No increase has been factored into these figures. See notes per 101.716.600.

727.000 Supplies is the copy paper, stationery, pens, paper clips, folders, etc. that are used throughout the building. If a department needs something specific to them, e.g. forms, that supply is charged directly to that department.

730.000 Postage is charged to building and grounds when it is purchased for the meter. Our postage meter allows the person doing the mailing to enter a code specifying the department sending the mailing. Periodically those charges are reclassified by department. The recent increase in postage is included.

804.000 Contracted Services is for services contracted to maintain building, like floor mats, carpet cleaning and window cleaning etc.

818.000 Consulting Is for professional services that may be associated with Township projects at the Township Hall.

920.000 Utilities include electricity for lights, heating and cooling.

921.000 Street Lighting is our parking lot lighting and the lighting at the ride share areas and the new East Grand River corridor lights.

923.000 – Water / Sewer Fee –Sewer SAD on parcel 4712-32-104-082. Paid off in 2016/17

930.000 Building Maintenance includes those normal plumbing, electric, exterminator, and other repairs, cleaning, roof repairs, insulation and other similar items.

931.000 Equipment Maintenance and repair includes the elevator, generator, heating and cooling preventative maintenance agreement, security alarm and water softener.

932.000 Grounds Maintenance and Repair includes the mowing, snowplowing, flag service and sprinkler system. Funds to cover the cost of plowing the snow for the MSP post are added here. Slight increase to cover detail planting maintenance.

965.000 Tax Chargebacks Taxes that must be returned to taxpayers as a result of changes by the State.

969.000 Contingencies These are funds used to offset any unanticipated expenses.

974.000 Capital Improvements Potential projects include: parking lot rehabilitation, Parking lighting improvements, HVAC upgrades, building security, building insulation and interior lighting

977.000 Capital Outlay Equipment Is for the purchase of equipment that may be needed by the Township in the next fiscal year.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 265 TOWNSHIP HALL/GROUNDS				
707.000 HOURLY- PART TIME	2,604	4,000	1,690	4,000
715.000 FICA	161	190	105	250
715.010 MEDICARE	38	50	25	60
727.000 SUPPLIES	10,080	14,000	7,462	14,000
730.000 POSTAGE	1,514	1,000	-1,098	1,200
737.000 SMALL EQUIPMENT EXPENSE	157	1,000	0	750
804.000 CONTRACTED SERVICES	2,344	2,500	2,171	3,400
811.100 WORKERS'COMP	105	40	45	50
818.000 CONSULTING	350	6,000	0	6,000
920.000 UTILITIES	15,857	18,000	10,772	18,000
921.000 STREET LIGHTING	9,828	9,000	7,351	10,000
923.000 WATER /SEWER FEE	2,635	0	0	
930.000 BUILDING MAINTENANCE & REPAIR	13,834	23,000	17,781	20,000
931.000 EQUIPMENT MAINTENANCE & REPAIR	5,233	11,000	7,571	10,000
932.000 GROUNDS MAINTENANCE & REPAIR	12,200	22,000	11,270	22,000
965.000 CHARGEBACK TAXES	2,523	10,000	1,100	10,000
969.000 CONTINGENCIES	0	500	0	500
974.000 CAPITAL IMPROVEMENTS	87,857	130,000	6,515	340,000
977.000 CAPITAL OUTLAY- EQUIPMENT	2,919	1,000	0	1,000
TOWNSHIP HALL/GROUNDS	170,239	253,280	72,760	461,210

CEMETERY

276

932.000 Grounds Maintenance and Repair is the mowing, spring and fall clean-up and snow removal. We only plow snow at the time of a funeral. In FY14-15 brush clearing was performed which may need to be budgeted for every few years.

970.000 Capital Outlay is for capital improvements that may be needed for the Township's three cemeteries. Proposed project is the installation of improved fencing at Pleasant Valley Cemetery.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 276 CEMETERY				
932.000 GROUNDS MAINTENANCE & REPAIR	4,427	10,000	4,195	10,000
970.000 CAPITAL OUTLAY	0	0	0	30,000
CEMETERY	<u>4,427</u>	<u>10,000</u>	<u>4,195</u>	<u>40,000</u>

OTHER CHARGES AND SERVICES

299

This department is to place those charges or services that are necessary for the operation of all or some of the General Fund operations. In past year's budgets these charges were spread within various General Fund departments. In the Special Revenue and Enterprise Funds they continue to be charged where appropriate.

718.000 PENSION MERS lowered their investment rate of return for all of their clients. In FY 17-18 the Township Board made a lump sum payment to bring our account back toward the 100% funding. Our most recent MERS report reflects a \$99,000 gap, after the 17-18 payment is applied, from being 100% fully funded and therefore the amount in the current budget reflects a payment to meet that funding.

804.000 Contracted Services are for IT Rights services, web hosting and online back-up storage. Also includes Comcast and internet services.

804.800 Contracted Services - Charges associated with alcohol enforcement by the Michigan State Police.

811.000 Liability Insurance is for the Township's general liability insurance which is currently provided by Michigan Municipal Risk Management Authority (MMRMA).

811.200 ID Theft This is for identify theft protection for five employees whose signatures are a public record.

826.100 Computer Support Services this includes all annual maintenance programs such as BS&A, Fund Balance, Arcview and Appex.

827.000 Legal includes the fees for the Township Attorney and for special legal services. This would include tax appeals.

853.000 Telephone These are expenses for telephone and maintenance services.

861.000 Gas and Oil This is a General Fund expense that all departments have access to with the primary users being Assessing and Code Enforcement.

931.000 Equipment Maintenance Three(3) maintenance leases for copier for the Treasurers, Clerks and Admin/Assessing offices.

933.000 Vehicle Repairs This is a General Fund expense that all departments have access to with the primary users being Assessing and Code Enforcement. Recently purchased Jeep (2017) should reduce this expense.

940.000 Equipment Rental. Lease on the postage machine.

951.000 State/Dietz Leaseback This is the pass through account for the State lease payments made to the Township that are passed on to Bruce Dietz for the MSP post.

969.000 Contingencies This line item is for unbudgeted items that may arise during the fiscal year.

970.000 Capital Outlay – Projects include: new phone system; Replacement of computer workstations based upon ITRIGHT inventory report, broadcasting equipment*

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 299 OTHER CHARGES & SERVICES				
718.000 PENSION	0	36,000	35,000	100,000
737.000 SMALL EQUIPMENT EXPENSE	0	500	0	500
804.000 CONTRACTED SERVICES	6,840	20,000	15,865	20,000
804.800 CONTRACTED SERVICES-MSP	10,023	12,000	2,392	12,000
811.000 LIABILITY INSURANCE	28,941	30,000	27,162	30,000
811.200 IDENTITY THEFT INSURANCE	752	780	668	780
826.100 COMPUTER SUPPORT SERVICES	16,907	17,500	17,112	19,000
827.000 LEGAL	72,059	96,000	30,674	80,000
853.000 TELEPHONE	8,273	10,000	7,876	10,000
861.000 GAS AND OIL	659	1,500	671	1,500
931.000 EQUIPMENT MAINTENANCE & REPAIR	5,746	8,000	5,578	8,000
933.000 VEHICLE MAINTENANCE & REPAIR	1,488	1,500	52	700
940.000 EQUIPMENT RENTAL	1,623	2,200	1,623	2,200
951.000 LEASE-BACK MSP/DIETZ	137,484	137,500	126,027	137,500
969.000 CONTINGENCIES	0	500	0	500
970.000 CAPITAL OUTLAY	1,716	50,000	49,132	63,000
OTHER CHARGES & SERVICES	292,511	423,980	319,832	485,680

FIRE DEPARTMENT 336

This budget represents the Township's required expenditures for the fire department.

804.700 Contracted Services – BAFA- This is for the Township's 20% share of expenses per the lease agreement for station #32.

818.000 Consulting- This is for professional consulting/engineering services for building improvements at either station.

923.000 Water/Sewer fee includes quarterly utility billings for station 32. We will share 20% of the expenses for Station 32 (US 23).

930.000 Building Maintenance & Repair This is where routine and non-routine maintenance items are budgeted. Most expenses have transferred to BAFA for station 33 as the lease is finalized. We will share 20% of the smaller expenses for Station 32 (US23).

931.000 Equipment Maintenance and Repair- This is for generator maintenance and repair.

932.000 Grounds Maintenance & Repair This line item includes snow removal, grass cutting, turning on and off the lawn sprinklers, and flower beds. These expenses are transferred to BAFA for station 33. . We will share 20% of the expenses for Station 32 (US 23). Parking lot maintenance will remain the responsibility of the Township.

956.000 Drain Assessment/Property Tax. This is for any assessments for the maintenance of the Handy #4 drain.

974.000 Capital Improvements This is for improvements to the buildings/properties. Possible projects include:

- HVAC repairs
- Exterior fascia
- Monument sign – shared cost

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 336 FIRE DEPARTMENT				
804.700 CONTRACTED SERVICES- BAFA	6,761	9,000	3,876	8,500
818.000 CONSULTING	3,442	7,000	0	7,000
921.000 STREET LIGHTING	361	350	267	400
923.000 WATER /SEWER FEE	416	1,500	305	1,200
930.000 BUILDING MAINTENANCE & REPAIR	4,182	5,000	2,194	8,000
931.000 EQUIPMENT MAINTENANCE & REPAIR	0	0	0	
932.000 GROUNDS MAINTENANCE & REPAIR	852	1,500	1,311	1,500
956.000 DRAIN ASSESSMENT/PRPTY TAX	0	50	0	50
970.000 CAPITAL OUTLAY	0	0	0	
974.000 CAPITAL IMPROVEMENTS	45,714	315,000	151,839	85,000
FIRE DEPARTMENT	61,728	339,400	159,792	111,650

PLANNING DEPARTMENT BUDGET 400

The Planning Department is responsible for zoning administration and processing of applications through the Planning Commission, Zoning Board of Appeals, and the Township Board of Trustees. Additionally, long term planning projects are included in this department.

703.000 Salary-Not Elected This is for 82.5% of the Township Planner's wages. The remaining 17.5% is split with 10% budgeted under code enforcement and 7.5% budgeted under liquor enforcement. See notes per 101.716.600. Additional funds have been budgeted, but will only be released after the results of the current wage analysis, contingent upon Board approval.

708.000 Per Diem Comp Twelve (12) meetings of the Planning Commission are budgeted and twelve (12) meetings for the Zoning Board of Appeals. Additional meetings are budgeted if needed for the special meetings.

716.000 Health Insurance This is the employer contribution for health insurance which is offered to all full time employees. This line reflects the current policy adopted by the Township Board. 82.5% of the Township Planner is allocated here. The remaining 17.5% is split with 10% budgeted under code enforcement and 7.5% budgeted under liquor enforcement.

716.100 HRA/HSA In FY 15/16, the Township first offered an HSA to eligible employees as the Township moved to a high-deductible health care plan. Prior to FY 15/16, the Township participated in an HRA contribution to eligible employees.

718.000 Pension All full time general employees and full time elected officials participate in an employer provided Defined Benefit retirement plan; both divisions are historically fully funded. 82.5% of the Township Planner is allocated here. The remaining 17.5% is split with 10% budgeted under code enforcement and 7.5% budgeted under liquor enforcement.

803.000 Contracted Special Projects This line item is for special projects that the Township Board would like to investigate through consulting services. Cost to digitize old records was a multi-year project that ended in FY17-18. Ongoing scanning for new projects and old ZBA/Rezoning files will be charged here. The Master Plan document was updated in 2014 and minor adjustments to other plans (e.g. pathway, parks, strategic, etc.) may be necessary.

819.000 Engineering This line item is for engineering services that are required for site plan, pre apps (free) and construction plan review. Year to year fluctuation in this budget line item reflects the strength/weakness of the economy

Adopted Budget
19March2018

860.000 Education includes the annual three day Michigan Planning Conference for the planner. This line item also includes expenses for one seminar for the Planning Commission, and Zoning Board of Appeals (ZBA) that is typically conducted each year at Township Hall. Funds have also been budgeted for the training of Planning Commission and Zoning Board of Appeals members at various seminars that are offered around the State.

900.00 Publishing includes the public hearing notices for all re-zonings, zoning ordinance changes, and ZBA hearings. Costs vary depending on the size of the notices.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 400 PLANNING				
703.000 SALARY-NOT ELECTED	55,409	57,540	52,259	58,980
708.000 PER DIEM COMP	6,720	11,000	5,640	11,000
715.000 FICA	3,435	3,570	3,240	3,660
715.010 MEDICARE	803	840	758	860
716.000 HOSPITALIZATION INSURANCE	16,603	17,250	16,959	17,620
716.100 HRA/HSA	3,383	2,970	2,970	2,970
717.000 LIFE INSURANCE	225	250	219	210
718.000 PENSION	3,900	2,310	2,127	8,790
719.000 DISABILITY INS	1,163	1,200	990	900
727.000 SUPPLIES	737	1,000	805	1,000
730.000 POSTAGE	546	2,000	466	2,000
803.000 CONTRACTED-SPECIAL PROJECTS	32,582	45,000	28,445	70,000
811.100 WORKERS'COMP	323	600	363	610
819.000 ENGINEERING SERVICES	73,569	45,000	46,890	45,000
860.000 EDUCATION	418	1,000	857	1,000
873.000 MILEAGE/TRAVEL	10	200	19	200
900.900 PUBLISHING	1,970	2,000	2,620	2,000
958.000 DUES	60	120	60	60
969.000 CONTINGENCIES	0	500	0	500
970.000 CAPITAL OUTLAY	0	1,000	343	1,000
PLANNING	201,856	195,350	166,030	228,360

CODE ENFORCEMENT 412

This activity center covers the cost of our enforcement of the zoning and general ordinances of the township.

703.000 Salary-Not Elected - The Township Planner has a portion of their wages charged here (82.5% in the Planning Department and the remaining 17.5% is split with 10% budgeted under code enforcement and 7.5% budgeted under liquor enforcement). See notes per 101.716.600. Additional funds have been budgeted, but will only be released after the results of the current wage analysis, contingent upon Board approval.

716.000 Health Insurance This is the employer contribution for health insurance which is offered to all full time employees. This line item reflects the current policy adopted by the Township Board. 82.5% of the Township Planner is allocated in the planning department. The remaining 17.5% is split with 10% budgeted under code enforcement and 7.5% budgeted under liquor enforcement.

716.100 HRA/HSA In FY 15/16 the Township first offered an HSA to eligible employees as the Township moved to a high-deductible health care plan. Prior to FY 15/16 the Township participated in an HRA contribution to eligible employees.

718.000 Pension All full time general employees and full time elected officials participate in an employer provided Defined Benefit retirement plan; both divisions are historically fully funded. 82.5% of the Township Planner is allocated in the planning department. The remaining 17.5% is split with 10% budgeted under code enforcement and 7.5% budgeted under liquor enforcement.

969.000 Contingencies This is for unanticipated expenses that may occur during the year.

970.000 Capital Outlay None are budgeted.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 412 CODE ENFORCEMENT				
703.000 SALARY-NOT ELECTED	6,605	6,980	6,345	7,150
715.000 FICA	410	440	393	450
715.010 MEDICARE	96	110	92	110
716.000 HOSPITALIZATION INSURANCE	2,012	2,090	2,056	2,140
716.100 HRA/HSA	410	360	360	360
717.000 LIFE INSURANCE	27	40	27	30
718.000 PENSION	473	280	258	1,070
719.000 DISABILITY INS	141	150	120	110
727.000 SUPPLIES	0	100	89	100
730.000 POSTAGE	0	100	0	100
811.100 WORKERS'COMP	40	80	48	80
969.000 CONTINGENCIES	0	500	0	500
970.000 CAPITAL OUTLAY	0	0	0	
CODE ENFORCEMENT	10,214	11,230	9,788	12,200

EMERGENCY PREPAREDNESS

426

920.000 Utilities this line item is for the electrical cost of operating the Township's emergency sirens.

935.000 Tornado Siren Repair/Maintenance is for annual maintenance for the new sirens installed in 2010 and 2011. The County 911 office received a grant to purchase and install a centralized computerized control system to monitor and activate all emergency sirens under their control. Currently the system can be activated by the central dispatch, BAFA as well as other fire departments. Annual maintenance and battery replacement is budgeted here.

FINAL BUDGET
FYE 3-31-19

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 426 EMERGENCY PREPAREDNESS				
920.000 UTILITIES	422	500	0	500
935.000 TORNADO SIREN REPAIR	3,400	5,000	3,686	5,000
EMERGENCY PREPAREDNESS	3,822	5,500	3,686	5,500

DRAINS

445

727.000 Supplies are for the purchase of educational materials and programs for compliance with the educational component of Phase II Storm Water regulations.

804.000 Contracted Services is for a contract the Livingston County Drain Commission to help with the education component of Phase II Storm Water regulations. It also includes the “participation” fee in the local watershed council. On January 20, 2014 the Board approved a six year agreement with LCDC with an annual estimate of \$35,450. This maximum figure is shared by all participating agencies. Brighton Township would be responsible for six percent of that \$35,450 or \$2,127 each year.

959.000 Drain at Large When a drainage district is set and repairs ordered, under the State Drain Code the costs are shared as follows, county 25%, township 25% and property owners 50%. The township’s 25% is called drain at large and is billed to the township annually for whatever period of time the construction bonds are for. It may be as short as one year or as long as ten or more.

When the township is also a property owner in the district, the township pays a per parcel assessment the same as any other property owner who is benefiting by the improvements to the drain district. These costs are assigned to a specific activity center such as fire or building and grounds if the parcel being assessed is part of that activity center. If the parcel being assessed is just vacant land that the township owns, then the assessment is assigned here. The anticipated increase in drain assessments has been included.

962.000 Permits Fees is for Storm Water Phase II program fees to the State of Michigan. The Township has pursued some “green” initiatives that could allow us to be exempt from the Federal Storm water programs but would require significant capital expenditure.

FINAL BUDGET
FYE 3-31-19

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 445 DRAINS				
727.000 SUPPLIES	0	100	0	100
804.000 CONTRACTED SERVICES	2,127	3,000	2,075	3,000
959.000 DRAIN AT LARGE	4,087	12,625	12,625	10,000
962.000 PERMIT FEES	136	500	137	500
DRAINS	6,350	16,225	14,837	13,600

ROADS 446

819.000 Engineering Services is for undetermined engineering services for road upgrades or traffic studies.

822.000 Dust control the Township annually contracts with the County Road Commission to have gravel roads treated for dust control.

974.000 Capital Improvement – The Livingston County Road Commission has conducted an annual Primary Pavement Preservation Program since FY 14-15. Funds have been budgeted to continue partnering on this PPP program under the assumption that it will be offered in FY18-19.

FINAL BUDGET
FYE 3-31-19

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 446 ROADS				
819.000 ENGINEERING SERVICES	1,330	5,000	0	5,000
822.000 DUST CONTROL	33,609	55,000	45,959	55,000
974.000 CAPITAL IMPROVEMENTS	0	320,000	243,390	120,000
ROADS	34,939	380,000	289,349	180,000

ENVIRONMENTAL 525

**This is for any environmental projects the Township may undertake.
Currently, expenses for the Collette Dump monitoring are budgeted here.**

804.000 Contracted Services This is for services like pest trapping and removal.

818.200 Consult-Collette Dump Monitoring This is for professional services currently provided by BCI-AMEC. In 2016 the Township Board approved a three year contract (through April 2019) with AMEC-Foster-Wheeler for the remaining years under the Consent Decree with the MDEQ

827.000 Legal This is for an environmental attorney to monitor our progress in relation to the consent agreement with the State of Michigan.

967.000 Project Costs This is for items like lab fees, fees paid to the State of Michigan etc.

FINAL BUDGET
FYE 3-31-19

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 525 ENVIRONMENTAL				
804.000 CONTRACTED SERVICES	800	2,000	800	2,000
818.200 CONSULT-COLLET DUMP MONITORING	25,197	26,000	19,725	26,000
827.000 LEGAL	9,311	16,000	6,501	16,000
967.000 PROJECT COSTS	3,443	8,000	2,804	8,000
ENVIRONMENTAL	38,751	52,000	29,830	52,000

MUNICIPAL REFUSE COLLECTION

528

826.000 Contracts. This line item is for the cost of the annual large item drop off of bulk items. The amount reflects the increased costs which were incurred in FY16-17 due to the change in service provider.

FINAL BUDGET
FYE 3-31-19

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 528 MUNICIPAL REFUSE COLLECTION				
826.000 CONTRACTS	2,807	6,400	6,108	6,500
MUNICIPAL REFUSE COLLECTION	2,807	6,400	6,108	6,500

SEWER AND WATER 536

708.000 Per Diem Compensation is for the Utilities Committee.

804.000 Contracted Services This is for services to assist the Utilities Committee and/or the assistance in coordinating with a consultant toward the purchase of a CMMS system.

819.000 Engineering Services is where expenditures related to studying sewer and water expansion are allocated.

827.000 Legal This is for anticipated legal expenses incurred for system expansions.

974.000 Capital Improvements Funds for utility system expansion for neighborhoods that have recently expressed interest in utility services or partnering with the private sector for main extensions which would benefit the community at large are budgeted here.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 536 SEWER AND WATER				
708.000 PER DIEM COMP	1,200	1,500	0	1,500
804.000 CONTRACTED SERVICES	0	5,000	0	5,000
819.000 ENGINEERING SERVICES	3,569	10,000	5,437	10,000
827.000 LEGAL	120	10,000	0	10,000
827.010 LEGAL-SHONER & POTOCKI V BT	0	0	0	2,685,832
969.000 CONTINGENCIES	0	500	0	500
974.000 CAPITAL IMPROVEMENTS	0	45,000	0	
SEWER AND WATER	4,889	72,000	5,437	2,712,832

PARKS AND RECREATION 751

804.000 Contracted Services is for SELCRA, our regional recreation authority. SELCRA provides recreational opportunities for Brighton Township residents. The figure included in the budget will require additional Board action, following SELCRA Board budget discussion and member community discussions, prior to disbursement.

804.900 Contracted Services is for Hartland Senior Center.

818.000 Consulting As of December 2017 the Township is in arbitration with Clearwater LLC regarding fulfillment of the JPDA.

969.000 Contingencies No funds are budgeted.

FINAL BUDGET
FYE 3-31-19

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 751 PARKS AND RECREATION				
804.000 CONTRACTED SERVICES	141,741	150,000	150,000	150,000
804.900 CONTRACT SERV-HARTLAND SR CTR	0	4,000	4,000	4,000
818.000 CONSULTING	0	0	0	
969.000 CONTINGENCIES	0	0	0	
PARKS AND RECREATION	<hr/> 141,741	<hr/> 154,000	<hr/> 154,000	<hr/> 154,000

CONTINGENT LIABILITY

890

827.200 Cont. Liab-TX Appeals. While property values are trending upward, the potential for a high number of property owners seeking significant valuation reductions still exists. These funds are being set aside to cover the cost of reimbursing them for overpaid taxes should they win their appeals.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 890 CONTINGENCY				
827.200 CONT LIABILITY-TAX APPEALS	0	10,000	0	10,000
827.300 CONT LIABILITY- BOND RESERVE	0	0	0	
827.400 CONT LIABILITY-ELECT EQUIPMENT	0	0	0	
827.500 CONT LIABILITY-DELINQUENT TAX	0	0	0	
CONTINGENCY	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>

TRANSFERS

999

This activity center is used to record funds that the General Fund appropriates to other funds.

999.208 Transfer Out – Parks Transfer is based upon the proposed CIP.

999.209 Transfer Out – Cemetery Perpetual Fund Transfer is based upon the proposed CIP.

999.257 Budget Stabilization Interest earned must be transferred into the General Fund. A like amount is transferred back in to the Budget Stabilization Fund.

999.702 Transfer Out – Pathways Transfer is based upon the proposed CIP.

999.792 Transfer Out – Future Roads - This is to assist in the funding of future road improvements. Transfer is based upon the Board discussion of possible projects during the budget process.

FINAL BUDGET
FYE 3-31-19

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 999 TRANSFERS				
999.208 TRANSFER OUT TO PARKS	50,000	50,000	50,000	50,000
999.209 TRANSFER OUT TO CEMETERY FUND	10,000	10,000	10,000	10,000
999.257 TRAN OUT TO BUDGET STABILIZ	0	2,000	0	2,000
999.702 TRANSFER OUT TO PATHWAY FUND	410,000	100,000	100,000	100,000
999.792 TRANSFER OUT TO FUTURE ROADS	250,000	1,500,000	1,500,000	250,000
TRANSFERS	720,000	1,662,000	1,660,000	412,000

FINAL BUDGET
FYE 3-31-19

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Total Expenditures	2,802,148	4,864,255	3,912,305	6,261,473
GENERAL FUND	858,186	-1,516,478	-788,989	-2,795,947
Grand Total:	858,186	-1,516,478	-788,989	-2,795,947

FUND 208 PARKS

This fund is for either new or existing Park improvement. Revenue comes into the fund from the General Fund by Township Board action. Grant/contribution money is also deposited here when designated for Park construction or improvement.

699.101 Transfer In-General Fund. Transfer is based upon the proposed CIP.

NOTE: There was a consent judgment which gave the Township 60 acres of the Sunset Gravel Mine land to be used for park land only. A committee consisting of representatives from the Township, SELCRA and others had several early conversations about what was needed in the park from SELCRA's and other recreation peoples' point of view. Then, a group of Township staff met in 2003/2004 for several meetings developing the development agreement for the park which designates what Sunset and the Township are responsible for. In Spring 2013 the Township hired OHM to perform a survey of the 60 acres to determine grades and any compliance gap from standards listed in the Development Agreement.

The Township is responsible for certain items and Sunset is responsible for certain items for development of this park, as follows:

The Township is responsible for the park building (minus \$75,000 given to us by Sunset), site lighting of the parking lots and athletic fields, future parking area, future tennis courts, athletic field grass surface, electric, gas, phone lines to building, landscaping, playground equipment, and dock/beach/wading area.

Sunset is responsible for a \$10,000 contribution for electrical service, paving of all roadways and athletic field parking lot, rough grading of the athletic fields including placement of clay under the fields, construction of the on-site well and septic, irrigation lines for the athletic fields at a cost not to exceed \$30,000, payment of improvements to the Jacoby/Kensington Road intersection, installation and cost for park sign, installation of pedestrian trail system, and permit costs.

In July 2012, Clearwater (successor to Sunset) made application to the Township Planning Commission for modification to the PUD and application for soil extraction and fill permit. This application was denied on December 16, 2013 due to the fact that the applications and subsequent conversation with the applicant are not consistent with the Joint Planned Development Agreement for the site.

In 2014, The Township began pursuing legal action against Clearwater to comply with the Joint Planned Development Agreement. This issue is currently in arbitration.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 208 - PARKS				
Revenues				
Dept: 000				
664.000 INTEREST EARNED	3,880	2,400	5,202	2,500
671.000 OTHER REVENUE	0	0	0	
699.101 TRANSFER IN-GENERAL FUND	50,000	50,000	50,000	50,000
Dept: 000	<u>53,880</u>	<u>52,400</u>	<u>55,202</u>	<u>52,500</u>
Total Revenues	<u>53,880</u>	<u>52,400</u>	<u>55,202</u>	<u>52,500</u>
PARKS	<u>53,880</u>	<u>52,400</u>	<u>55,202</u>	<u>52,500</u>

FUND 209 CEMETERY

This fund was setup in the 2007/08 fiscal year for the perpetual care of the Township owned cemeteries. The intent was for the township to contribute annually until a “corpus” was created that would generate enough interest to provide for the care of the cemeteries. Once the interest is generating enough to pay for the upkeep and maintenance of the cemeteries the Cemetery Department (276) in the General Fund can be retired.

699.101 TRANSFER IN-GENERAL FUND Transfer is based upon the adopted CIP.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
----------------------------	-------------------------------	--	-------------------------------

Fund: 209 - CEMETERY FUND

Revenues

Dept: 000

664.000 INTEREST EARNED

305	200	393	200
-----	-----	-----	-----

699.101 TRANSFER IN-GENERAL FUND

10,000	10,000	10,000	10,000
--------	--------	--------	--------

Dept: 000

10,305	10,200	10,393	10,200
--------	--------	--------	--------

Total Revenues

10,305	10,200	10,393	10,200
--------	--------	--------	--------

CEMETERY FUND

10,305	10,200	10,393	10,200
--------	--------	--------	--------

FUND 212

LIQUOR LAW ENFORCEMENT

This fund receives funds from the State Liquor Control Commission as a percentage of the fees collected from Township businesses for their liquor license. Expenditures are limited to those activities or purchases related to enhanced alcohol enforcement.

470.000 Liquor License Fees These are fees paid by the State to us for liquor licenses in our jurisdiction

703.000 Salary Not Elected - 82.5% of the Township Planner is allocated in the planning department. The remaining 17.5% is split with 10% budgeted under code enforcement and 7.5% budgeted under liquor enforcement. See notes per 101.716.600. Additional funds have been budgeted contingent upon Board approval.

970.000 Capital Outlay The Township has periodically purchased equipment such as in-car cameras to be used for enhanced alcohol enforcement. None are proposed in the FY18-19 budget.

Note - Starting FY 2014-15 the cost associated with Enhanced Alcohol Enforcement performed by the Michigan State Police is shifted from this fund and now being charged to 101.299.804.800

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 212 - LIQUOR LAW ENFORCEMENT FUND				
Revenues				
Dept: 000				
470.000 LIQUOR LICENSE FEES	8,693	8,600	8,932	8,900
664.000 INTEREST EARNED	180	100	210	100
699.101 TRANSFER IN-GENERAL FUND	0	0	0	
Dept: 000	<u>8,873</u>	<u>8,700</u>	<u>9,142</u>	<u>9,000</u>
Total Revenues	<u>8,873</u>	<u>8,700</u>	<u>9,142</u>	<u>9,000</u>
Expenditures				
Dept: 000				
703.000 SALARY-NOT ELECTED	4,954	5,240	4,759	5,320
715.000 FICA	307	330	295	330
715.010 MEDICARE	72	80	69	80
716.000 HOSPITALIZATION INSURANCE	1,509	1,570	1,529	1,610
716.100 HRA/HSA	308	270	270	270
717.000 LIFE INSURANCE	20	30	20	20
718.000 PENSION	354	210	193	810
719.000 DISABILITY INS	106	110	90	90
811.100 WORKERS'COMP	34	60	37	60
970.000 CAPITAL OUTLAY	0	0	0	
Dept: 000	<u>7,664</u>	<u>7,900</u>	<u>7,262</u>	<u>8,590</u>
Total Expenditures	<u>7,664</u>	<u>7,900</u>	<u>7,262</u>	<u>8,590</u>
LIQUOR LAW ENFORCEMENT FUND	<u>1,209</u>	<u>800</u>	<u>1,880</u>	<u>410</u>

FUND 249
BUILDING DEPARTMENT

The Building Department services have been contracted to Livingston County through an intergovernmental agreement.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 249 - BUILDING DEPARTMENT FUND				
Revenues				
Dept: 000				
664.000 INTEREST EARNED	5	0	18	
671.000 OTHER REVENUE	3	0	0	
Dept: 000	<hr/> 8	<hr/> 0	<hr/> 18	<hr/> 0
Total Revenues	<hr/> 8	<hr/> 0	<hr/> 18	<hr/> 0
BUILDING DEPARTMENT FUND	<hr/> 8	<hr/> 0	<hr/> 18	<hr/> 0

FUND 257 BUDGET STABILIZATION FUND

Money may only be removed from this fund by a 2/3 vote to cover a General Fund deficit, to prevent a reduction in services or personnel layoff during the course of a fiscal year when the revenues will be needed to balance the budget or to cover the expenses in connection with a natural disaster.

No more than 15 percent of the township's most recent General Fund budget or 15 percent of the average of the most recent five annual General Fund budgets whichever is less may be kept in this fund. Using 15 percent of this years budget would place our cap over \$520,000

Obviously, no expenditures are budgeted. The interest earned must be transferred into the general fund. We will transfer a like amount back into the stabilization fund until the balance is close to the 15% cap.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 257 - BUDGET STABILIZATION FUND				
Revenues				
Dept: 000				
664.000 INTEREST EARNED	2,733	2,000	1,880	2,000
699.101 TRANSFER IN-GENERAL FUND	0	0	0	
Dept: 000	<u>2,733</u>	<u>2,000</u>	<u>1,880</u>	<u>2,000</u>
Total Revenues	<u>2,733</u>	<u>2,000</u>	<u>1,880</u>	<u>2,000</u>
Expenditures				
Dept: 000				
999.000 TRANSFER OUT	0	2,000	0	2,000
Dept: 000	<u>0</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
Total Expenditures	<u>0</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
BUDGET STABILIZATION FUND	<u>2,733</u>	<u>0</u>	<u>1,880</u>	<u>0</u>

FUND 405 MUNICIPAL WATER

This fund was created to take in monies for future water projects initiated by the Township. Once a specific project is ready to begin, a new fund will be created for that project and monies from this fund will be transferred into that fund. That new fund will be used to track expenditures for design, construction, administration, engineering, legal and like expenditures directly attributable to that project.

REVENUE

610.000 Commodity Charge The Township receives a commodity charge collected by the City of Brighton on our behalf, to help defray any maintenance costs associated with the Conference Center Drive water system. However, with only a few customers on this system, we are not generating enough revenue to cover our maintenance expenses. This will need to be addressed by the Township Board in the near future.

616.000 Tap In Fee The Township receives payments for each REU. This rate is currently \$5,700 per REU. There are no known major projects requiring new REUs.

EXPENSES

804.600 Contract Services-City Maintenance This is for maintenance services the City of Brighton provides for the new Conference Center Drive water main. Payment is due December 1st each year.

819.000 Engineering Services For engineering services related to the water system.

990.300 Interest General Fund Loan. In March 2013, the Board approved to pay-off the remaining bond balance per the approved Capital Improvement Plan/Fiscal Analysis. The Board approved a loan from the General Fund in the amount of \$1,150,000. Annual interest on the loan will be calculated at 1%.

Note: The Municipal Water Fund has an outstanding loan due to the General Fund of \$525,600 (\$128,000 advance and \$397,600 for actual construction) from 2007 when the General Fund loaned money to the Municipal Water Fund for the construction of the LCWA water treatment plant as identified in Resolution 07-028. It is anticipated that when LCWA next goes out for bonds the Township will be repaid in full for the funds advanced.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 405 - MUNICIPAL WATER FUND				
Revenues				
Dept: 000				
610.000 COMMODITY SURCHARGE	1,734	1,000	2,321	2,000
616.000 TAP IN FEE	5,700	102,600	165,300	11,400
664.000 INTEREST EARNED	3,080	1,000	4,944	3,000
664.002 INTEREST EARNED-LCWA LOAN	2,721	0	2,040	
671.000 OTHER REVENUE	0	0	0	
676.300 SETTLEMENT LCWA -M.O.A.	737,660	0	0	
Dept: 000	750,895	104,600	174,605	16,400
Total Revenues	750,895	104,600	174,605	16,400
Expenditures				
Dept: 000				
804.600 CONTRACT SERVICES- CITY MAINT	3,784	4,000	0	4,000
819.000 ENGINEERING SERVICES	0	0	0	
827.000 LEGAL	0	0	0	
967.005 PROJ COST-LCWA MOA SETTLEMENT	20,958	0	0	
967.006 PROJ COST LCWA BOOSTER STATION	325,751	0	0	
967.007 PROJ COST LCWA FILTERS 5 &6	33,075	0	0	
967.008 PROJ COST LCWA FILTERS 7 & 8	147,412	0	0	
990.300 INT EXP- G.F. LOAN	11,500	11,500	11,500	11,500
Dept: 000	542,480	15,500	11,500	15,500
Total Expenditures	542,480	15,500	11,500	15,500
MUNICIPAL WATER FUND	208,415	89,100	163,105	900

FUND 589

SEWER CAPITAL RESERVE

This fund is to be used to receive monies generally from “590 - Sewer Operations and Maintenance (O&M) Fund”. At inception (2002) of the sewer system it was recommended approximately \$70,000 annually be transferred in as highlighted in the approved Capital Improvement Plan/Fiscal Analysis. The “actual” annual amount transferred in is determined by the O&M budget and the health of the O&M fund.

REVENUE

671.000 Other Revenue. The \$140,000 loan from 2012 will reflect as revenue due to the (pending) settlement agreement.

699.590 Transfer in from Sewer O + M. This is the amount we “save” every year for future repairs to the treatment plant and collection system. This amount is dependent upon the health of the sewer O + M fund. This transfer amount has been budgeted at \$70,000, however, the actual figure may increase through a budget amendment depending on the O & M fund equity.

EXPENSES

972.000 Capital Replacement Funds were reserved to cover the cost of replacing the capital components of the sewer system as the system aged. The adopted Asset Management Plan forecasts which components could be expected to fail based upon "useful life" calculations. Actual expenditures from this line will not be known, and component replaced, until the time of failure or recommended by our consultant. However, possible projects include:

- Repair / Replace RAS Pumps \$36,000
- VFD Replacement \$24,333
- Replace DynaSand in Filter #4 \$17,600
- Replace suction line at PS #3 \$20,000

Major Repair and Maintenance will be paid out of this line beginning FY2017-18.

990.300 Interest Ex-Sewer Cap Res Loan This is for interest paid on a General Fund loan to the Sewer Capital Reserve Account. The loan was intended to help bring the reserve up to a minimum funding reserve level and defray raising the O+M charge this year. Annual interest on the \$140,000 loan from 2012. In April 2018 (pending) settlement agreement eliminates this loan.

NOTE: In 2012, a \$140,000 2% loan from the General Fund to the Sewer Capital Reserve Fund was made to help bring the reserve fund up to a minimum acceptable level and defray raising the O+M charge this year.

NOTE: During FY 17-18 budget work sessions the quarterly fees were set as follows: Debt Service \$80.50 per REU per quarter. Per Shoner, Potocki V. BT pending settlement agreement the \$80,50 will stop accruing effective January 31, 2018 for the properties in original SAD (~2002). The amount accrued through January 31, 2018 is \$3,458.99.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 589 - SEWER CAPITAL RESERVE				
Revenues				
Dept: 000				
664.000 INTEREST EARNED	2,923	1,500	3,805	2,000
671.000 OTHER REVENUE	14	0	0	140,000
699.590 TRANSFER IN FROM SEWER O&M	104,000	100,000	100,000	70,000
Dept: 000	<u>106,937</u>	<u>101,500</u>	<u>103,805</u>	<u>212,000</u>
Total Revenues	<u>106,937</u>	<u>101,500</u>	<u>103,805</u>	<u>212,000</u>
Expenditures				
Dept: 000				
972.000 CAPITAL REPLACEMENT	0	98,000	26,021	98,000
990.300 INT EXP- G.F. LOAN	2,800	2,800	2,800	
999.590 TRAN OUT TO SEWER O&M	0	0	0	
Dept: 000	<u>2,800</u>	<u>100,800</u>	<u>28,821</u>	<u>98,000</u>
Total Expenditures	<u>2,800</u>	<u>100,800</u>	<u>28,821</u>	<u>98,000</u>
SEWER CAPITAL RESERVE	<u>104,137</u>	<u>700</u>	<u>74,984</u>	<u>114,000</u>

FUND 590

SEWER OPERATIONS AND MAINTENANCE FUND

This fund receives its revenue from quarterly billings. Similarly, when system users require repairs to their local system for which they are responsible and when not prepaid, those monies will be deposited into this fund to offset the expenditures. Expenditures from this fund primarily go for the day to day operation of the sewer system.

Revenues are based upon the current number of users at the current quarterly User Fee rate. As of June 30, 2017 there were 2032 quarterly User Charge REU's. Effective April 1, 2017 the rate was set at \$106 per REU per quarter.

643.000 Penalties. These are penalties applied on current bills not paid by the due date.

644.000 Late Charge 10% charge for accounts in arrears. In September, accounts that are 90 days delinquent are placed on the tax roll. Budgeted amount reflects recent history for this account.

655.000 NSF Fees charged by the township for non-sufficient funds checks are shown here.

590-537-539.000 MDEQ SAW Grant – The Township was awarded this grant in December 2017. Upon award the Township can seek reimbursement for funds expended in 2013-2014 for the grant application and Asset Management Plan. Any additional expenditure would be reimbursable up to 90% with the Township being responsible for 10%. We will need to work with our new engineers to confirm how this grant fund will be expended and reimbursed in FY18-19.

671.000 Other Revenue. The previous \$214,832 loan from the GF and \$300,000 legal fee credit will reflect as revenue due to the (pending) settlement agreement.

Expenditures

Expenditures have been divided into four activity centers within the sewer fund. They are:

Administration **537**
Operation and Maintenance **540**
Capital Outlay **900**
Debt Service **905**

Adopted Budget
19March2018

Administration expenditures include billing, receipting, legal fees and other administrative functions. Consultant is the quarterly financial reporting provided by the township's audit firm.

Poverty deferrals are the assessments deferred due to financial hardship. They have become a lien on the property and will be collected at the time the property is sold or transferred or the owner dies.

The largest expense in the operations and maintenance area is for the contracted operator. The more history we have with the system the more accurate this budget item will become.

537

537-807.000 Audit This is to cover the cost of our auditors in their annual audit of the sewer fund. Costs were increased to more accurately reflect the sewer funds share of these efforts.

537-818.000 Consultants is for professional assistance such as Engineers and Financial Consultants for the quarterly sewer report and/or annual rate analysis.

537-826.100 Computer Support Services Includes the utility billing web interface system.

537-827.000 -.010 Legal Defense costs beyond \$300,000 related to Shoner, Potocki vs. Brighton Township, also legal costs associated with REU appeals.

537-961.000 Administrative Fee is for a portion of the Utility Billing and related activities through the Clerk's office to prepare and process the quarterly billings and payments.

537-967.003 Project MDEQ SAW Grant. The Township applied for this in 2013 and was awarded in December 2017.

540

540-804.300 & 400 Contract Services is for the outside contractor to manage the Wastewater Treatment Plant and non routine repairs. The Township rebid this contract in early 2017 and entered into a new three year contract effective April 1, 2017. This account has been increased in recent years to reflect the increased costs of call outs for grinder pump failures and for locates/startups.

540-811.000 Liability Insurance. This is insurance for the operations and maintenance of the sewer collection and treatment system as well as sewer overflow insurance.

540-818.000 Consulting Is for professional services that may be required for the sewer system.

540-920.000 Utilities is the electricity to each pump station and electricity and heat at the plant. Our operator has worked to install timers which reduce our electric use and we were able to obtain reduced rates from Edison to receive municipal pump rates during off peak periods.

540-930.000 Building Maintenance & Repair as the plant ages repairs will be needed more often. We anticipate some driveway maintenance and repairs will be required in the near future as well as the replacement of the air conditioner in the lab.

540-931.000 Equipment Maintenance & Repair includes costs of repairing items in the treatment plant (e.g. motors, rotor gear box, compressors). This expenditure will increase as the plant ages. Major repairs will be charged from Fund 589.

540-932.000 Grounds Maintenance is the mowing, rubbish and snow plowing.

540-936.000 Collection System Maintenance Repair This is a line item for maintenance repair on the system outside of the sewer plant such as grinder pump and lift station repairs. This line item will require close monitoring as we are experiencing more system failures and blockages.

540-968.100 Transfer to Reserve Fund: At inception of the sewer system (2002) it was recommended the Board transfer \$70,000 each year to the Reserve Fund for large system repairs. The annual amount is determined by the health of the O&M fund and for budgeting purposes is proposed at \$70,000. The actual transfer amount could be greater following the completion of the audit.

900

970.000 Capital Outlay - The August 17, 2015 Asset Management Plan recommends setting aside funds on an annual basis for these costs. The CIP is listed in Appendix H. Major expenses will be paid out of Fund 589. 000.972

971.000 – Grinder Pumps - The August 17, 2015 Asset Management Plan recommends setting aside funds on an annual basis for these costs. The CIP is listed in Appendix I. Major expenses will be paid out of Fund 589.000.972. Grinder pump replacements will be charged to this line item.

974.000 Capital Improvements See Huntmore note below.

905

905-990.300 INT EXP-G.F. LOAN interest expense to General Fund for an outstanding loan. We make these interest payments annually so the principle debt does not increase. In April 2018 (pending) settlement agreement eliminates this loan

990.400 Interest Expense-General Fund Loan 2012 In 2012 the General Fund loaned the Sewer Capital Reserve Fund \$140,000 at 2 % interest. The purpose of this loan was to help bring the Sewer Capital Reserve Account up to a minimum acceptable level and defray raising the O+M charge this year. Interest payments are made annually so the principle debt does not increase. In April 2018 (pending) settlement agreement eliminates this loan

NOTE: During FY 17-18 budget work sessions the quarterly fees were set as follows: User Fee \$106 per REU per quarter and Debt Service \$80.50 per REU per quarter.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
----------------------------	-------------------------------	--	-------------------------------

Fund: 590 - SEWER O & M FUND

Revenues

Dept: 000

539.000 STATE GRANT- MDEQ SAW GRANT	0	216,000	0	216,000
642.000 USAGE CHARGE	773,658	862,000	862,276	886,160
642.050 USER CHARGES FYE 2017 PERIOD	0	0	0	
643.000 LATE CHARGE	14,160	12,000	13,940	14,000
643.500 PROP OWNER REIMB- REV	0	0	0	
644.000 DELINQUENT FEE ON TAXES	5,701	5,000	4,640	5,000
646.000 SALE OF INVENTORY	0	0	0	
655.000 NSF FEE	70	0	175	
664.000 INTEREST EARNED	423	200	410	200
671.000 OTHER REVENUE	34	0	3,500	514,832
671.002 OTHER REVENUE-NORTHWINDS	0	0	0	
676.000 REIMBURSEMENT	9,144	0	5,779	
694.000 CASH OVER AND SHORT	0	0	0	
699.589 TRAN IN FROM SEWER CAP RESERVE	0	0	0	

Dept: 000

803,190	1,095,200	890,720	1,636,192
---------	-----------	---------	-----------

Total Revenues
SEWER O & M FUND

803,190	1,095,200	890,720	1,636,192
---------	-----------	---------	-----------

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
965.000 CHARGEBACK TAXES	780	0	0	
Dept: 000	780	0	0	0
Dept: 537 ADMINISTRATION				
727.000 SUPPLIES	531	500	415	500
730.000 POSTAGE	1,996	2,200	1,900	2,200
807.000 AUDIT SERVICES	4,800	4,800	4,800	4,800
809.000 BANK FEES	0	100	0	100
809.100 NSF CHECKS RETURNED	0	0	0	
818.000 CONSULTING	17,263	18,000	12,944	8,000
819.000 ENGINEERING SERVICES	2,318	5,000	5,250	5,000
826.100 COMPUTER SUPPORT SERVICES	2,262	2,800	2,521	2,800
827.000 LEGAL	16,579	63,000	38,090	32,000
827.010 LEGAL-SHONER & POTOCKI V BT	210,728	230,000	166,905	29,000
900.000 PRINTING & PUBLISHING	80	0	0	
961.000 ADMINISTRATIVE FEE	4,800	4,800	3,600	4,800
967.003 PROJECT COSTS- MDEQ SAW GRANT	0	200,000	0	216,000
ADMINISTRATION	261,357	531,200	236,425	305,200
Dept: 540 OPERATION AND MAINTENANCE				
727.000 SUPPLIES	21,784	35,000	29,405	35,000
804.300 CONTRACTED SERVICES- FIXED	196,454	196,454	180,083	199,224
804.400 CONTRACT SERVICES-NON ROUTINE	50,379	45,000	42,183	50,000
804.500 CONTRACT SERV-SLUDGE REMOVAL	22,915	30,000	21,852	23,000
811.000 LIABILITY INSURANCE	25,664	26,000	25,087	25,000
853.000 TELEPHONE	1,158	1,200	1,078	1,200
920.000 UTILITIES	103,688	105,000	93,449	105,000
930.000 BUILDING MAINTENANCE & REPAIR	4,087	12,000	6,436	12,000
930.100 BUILDING SECURITY ALARM	552	550	506	550
931.000 EQUIPMENT MAINTENANCE & REPAIR	14,271	26,000	14,551	26,000
932.000 GROUNDS MAINTENANCE & REPAIR	8,490	11,000	6,291	11,000
936.000 COLLECTION SYS MAINT REPAIR	166,783	50,000	27,933	25,000
936.001 INFILTRATION MANHOLE 300A	33,510	0	0	
962.000 PERMIT FEES	3,265	3,500	3,832	3,500
968.100 TRAN TO RESERVE FUND	104,000	100,000	100,000	70,000
969.000 CONTINGENCIES	0	3,000	650	3,000
OPERATION AND MAINTENANCE	757,000	644,704	553,336	589,474
Dept: 900 CAPITAL OUTLAY				
970.000 CAPITAL OUTLAY	29,924	0	0	
971.000 GRINDER PUMPS/PARTS	64,616	142,000	144,120	150,000
974.000 CAPITAL IMPROVEMENTS	0	10,000	0	10,000
CAPITAL OUTLAY	94,540	152,000	144,120	160,000
Dept: 905 DEBT SERVICE				
990.300 INT EXP- G.F. LOAN	4,297	4,297	4,297	
DEBT SERVICE	4,297	4,297	4,297	0
Total Expenditures	1,117,974	1,332,201	938,178	1,054,674
SEWER O & M FUND	-314,784	-237,001	-47,458	581,518

FUND 592 SEWER DEBT SERVICE

Revenue in this fund comes from three primary sources. The special Assessment Districts enacted for the original Sanitary Sewer System and the Spencer Road Extension, Tap-In Fees paid by new users connecting to the system, and a component of the quarterly bill paid by all users. A fourth, intermittent source, General Fund, may be required from time to time to make up deficiencies that may occur. The General Fund may not supply funds except in the form of a loan. Expenditures from this fund go to making the semi-annual bond payments for Sewer Debt. This fund began having a negative cash flow in September 2012 when the Bond payment was made and required a short term cash advance from the General Fund.

NOTE: The Capital Charge will be reviewed on an annual basis.

616.000 Tap In Fee charged to cover the cost of the new user's capacity in the treatment plant and transmission mains. Ten new taps have been included in our projections. Each year the Township consultant performs a cash flow analysis of for Fund 592. In 2017 the Board allowed the assumption of new REU's to increase from 10 to 25 in light of two significant sized developments (Encore and Deerfield)

642.100 Debt Service Charge Fee charged on the quarterly utility bill required to make bond payments. No rate increase is recommended at this time. However, the financial health of the fund will continue to be monitored and dictate if, and when, a rate increase may be warranted.

643.000 Late Charges 10% penalty on capital costs are incurred when the bill is paid after the due date.

644.000 Delinquent Fee on taxes 10% charge for accounts are in arrears. In September, accounts that are 90 days delinquent are placed on the tax roll. Budget amount reflects recent history of this account.

669.000 -672.200 Special Assessments and Interest Money received from tax roll payments on the assessments or from early pay offs. Early pay offs present a problem because it is difficult for us to invest the money at a rate equal to what we are paying to borrow the money.

671.000 Other Revenue. The previous \$2,031,000 loans from the General Fund will reflect as revenue due to the (pending) settlement agreement.

672.000 Payment Over Time-These are people who paid the 10% down on their tap fee and spread the rest over a period of time as allowed by Township Administrative Policy 817.

699.101 Transfer In From General Fund – None planned.

EXPENSES

827.000 Legal Funds are budgeted in anticipation of increased activity with system expansion projects.

974.000 Capital Improvements This is for future expansion or upgrades to the sewer system.

990.500 Interest General Fund Loan 2013 – This is interest on the 2013 \$1,200,000 loan from General Fund to make payment on the Bond Payment Sewer Debt per the Board adopted Capital Improvement Plan. Interest of 1% will be charged annually. In April 2018 (pending) settlement agreement eliminates this loan.

990.300 – 999.003 Expenditures are the bond interest payments for the original system and an annual interest amount paid to the General Fund for the outstanding loan. Agent fees are the fees paid to the bank for administering the bond payments.

NOTE: During FY 17-18 budget work sessions the quarterly fees were set as follows: User Fee \$106 per REU per quarter and Debt Service \$80.50 per REU per quarter.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 592 - SEWER DEBT SERVICE				
Revenues				
Dept: 000				
607.200 ADMIN FEE- SPEC ASSESSMENT	0	0	0	
616.000 TAP IN FEE	174,420	102,600	564,300	256,500
616.001 DEVELOPER CONTRIBUTIONS	0	0	0	
642.050 USER CHARGES FYE 2017 PERIOD	0	0	0	
642.100 CAPITAL COSTS CHARGE	718,656	720,960	722,567	210,000
642.200 CAPITAL COSTS CHGE-PPE	0	0	0	
643.000 LATE CHARGE	14,463	13,000	13,220	14,000
644.000 DELINQUENT FEE ON TAXES	6,690	7,000	5,408	7,000
655.000 NSF FEE	0	0	0	
664.000 INTEREST EARNED	10,803	10,000	12,712	10,000
669.000 INTEREST FROM SAD PMT	174,255	116,050	122,956	82,438
669.200 INTEREST FROM SAD- SPENCER	1,651	5,927	5,925	5,080
671.000 OTHER REVENUE	100	0	50	2,031,000
687.000 REFUNDS	0	0	0	
694.000 CASH OVER AND SHORT	0	0	7	
699.101 TRANSFER IN-GENERAL FUND	0	0	0	
Dept: 000	1,101,038	975,537	1,447,145	2,616,018
Total Revenues	1,101,038	975,537	1,447,145	2,616,018
SEWER DEBT SERVICE				

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 592 - SEWER DEBT SERVICE				
Expenditures				
Dept: 000				
809.000 BANK FEES	0	0	0	
809.100 NSF CHECKS RETURNED	0	0	0	
827.000 LEGAL	0	1,000	0	1,000
964.000 REFUNDS	0	0	0	
965.000 CHARGEBACK TAXES	39,212	0	0	
968.000 DEPRECIATION	839,943	840,000	0	840,000
997.007 BOND ISSUANCE-AMORTIZATION	0	0	0	
Dept: 000	879,155	841,000	0	841,000
Dept: 905 DEBT SERVICE				
990.300 INT EXP- G.F. LOAN	8,620	8,620	8,620	
990.500 INT EXP- G.F. LOAN 2013- 1.2 M	12,000	12,000	12,000	
990.600 INT EXP GF LOAN 09/13 \$200,000	2,000	2,000	2,000	
990.700 INT EXP GF LOAN 12/13 \$200,000	2,000	2,000	2,000	
999.002 BOND PAYMENT-INTEREST	127,982	188,000	171,500	155,000
999.003 AGENT FEES	500	500	500	500
999.005 BOND ISSUE COSTS-2015 REFI	0	0	0	
999.006 BOND PAYMENT- DISCOUNT	0	0	0	
DEBT SERVICE	153,102	213,120	196,620	155,500
Total Expenditures	1,032,257	1,054,120	196,620	996,500
SEWER DEBT SERVICE	68,781	-78,583	1,250,525	1,619,518

FUND 593

SPENCER ROAD SEWER DEBT SERVICE

This fund gets its revenue from a Special Assessment created for that purpose. Expenditures from this fund go to making the semi-annual bond payments for Spencer Sewer Debt.

The only revenue this system has is special assessments and interest:

999.001 – 999.003 Expenditures are the bond interest payments and depreciation for this system.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 593 - SPENCER SEWER DEBT SERVICE				
Revenues				
Dept: 000				
664.000 INTEREST EARNED	736	300	763	400
669.000 INTEREST FROM SAD PMT	12,473	10,914	10,963	9,360
671.000 OTHER REVENUE	0	0	0	
Dept: 000	<u>13,209</u>	<u>11,214</u>	<u>11,726</u>	<u>9,760</u>
Total Revenues	<u>13,209</u>	<u>11,214</u>	<u>11,726</u>	<u>9,760</u>
Expenditures				
Dept: 000				
968.000 DEPRECIATION	22,123	22,000	0	22,000
999.001 BOND PAYMENT INT- SPENCER RD	15,888	14,180	14,180	12,320
999.003 AGENT FEES	300	300	300	300
Dept: 000	<u>38,311</u>	<u>36,480</u>	<u>14,480</u>	<u>34,620</u>
Total Expenditures	<u>38,311</u>	<u>36,480</u>	<u>14,480</u>	<u>34,620</u>
SPENCER SEWER DEBT SERVICE	<u>-25,102</u>	<u>-25,266</u>	<u>-2,754</u>	<u>-24,860</u>

FUND 701 TRUST AND AGENCY

This Fund is a holding Fund to account for monies held by the Township Treasurer to be dispersed as required to other Funds or Entities.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 701 - TRUST AND AGENCY FUND				
Revenues				
Dept: 000				
412.000 DELINQUENT REAL PROPERTY TAX	0	0	0	
607.300 ADMIN FEE OVERAGE	0	0	0	
655.000 NSF FEE	0	0	0	
664.000 INTEREST EARNED	0	0	14	
687.000 REFUNDS	0	0	0	
694.000 CASH OVER AND SHORT	0	0	3	
Dept: 000	<hr/> 0	<hr/> 0	<hr/> 17	<hr/> 0
Total Revenues	<hr/> 0	<hr/> 0	<hr/> 17	<hr/> 0
Expenditures				
Dept: 000				
809.000 BANK FEES	0	0	0	
809.100 NSF CHECKS RETURNED	0	0	0	
964.000 REFUNDS	0	0	0	
Dept: 000	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
Total Expenditures	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
TRUST AND AGENCY FUND	<hr/> 0	<hr/> 0	<hr/> 17	<hr/> 0

FUND 702 PATHWAYS FUND

This fund is used to receive monies from the General Fund, Grants/Contributions and Property Developers for setting aside funds for future Trails or Bike Paths. Expenditures are to be paid from this fund to build Township Board approved pathways pursuant to the Pathways Master plan.

Revenues

699.101 Transfer in General Fund Transfer is based upon the Board adopted CIP.

699.792 Transfer in from Future Roads – None.

Expenditures

967.000 Project Costs – None

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 702 - PATHWAYS FUND				
Revenues				
Dept: 000				
664.000 INTEREST EARNED	706	300	709	500
694.000 CASH OVER AND SHORT	0	0	0	
699.101 TRANSFER IN-GENERAL FUND	410,000	100,000	100,000	100,000
699.792 TRANSFER IN FROM FUTURE ROADS	0	0	0	
Dept: 000	<u>410,706</u>	<u>100,300</u>	<u>100,709</u>	<u>100,500</u>
Total Revenues	<u>410,706</u>	<u>100,300</u>	<u>100,709</u>	<u>100,500</u>
Expenditures				
Dept: 000				
809.000 BANK FEES	0	0	0	
819.000 ENGINEERING SERVICES	0	0	0	
967.000 PROJECT COSTS	447,466	20,000	19,771	
999.792 TRANSFER OUT TO FUTURE ROADS	0	0	0	
Dept: 000	<u>447,466</u>	<u>20,000</u>	<u>19,771</u>	<u>0</u>
Total Expenditures	<u>447,466</u>	<u>20,000</u>	<u>19,771</u>	<u>0</u>
PATHWAYS FUND	<u>-36,760</u>	<u>80,300</u>	<u>80,938</u>	<u>100,500</u>

FUND 703 CURRENT TAX COLLECTIONS

This temporary holding Fund is used by the Treasurer until disbursed to the required entity.

FINAL BUDGET
FYE 3-31-19

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 703 - CURRENT TAX COLLECTIONS FUND				
Revenues				
Dept: 000				
402.000 PROPERTY TAXES	0	0	0	
412.000 DELINQUENT REAL PROPERTY TAX	0	0	0	
655.000 NSF FEE	0	0	245	
664.000 INTEREST EARNED	0	0	10,165	
671.000 OTHER REVENUE	0	0	0	
687.000 REFUNDS	0	0	0	
694.000 CASH OVER AND SHORT	0	0	10	
Dept: 000	0	0	10,420	0
Total Revenues	0	0	10,420	0
Expenditures				
Dept: 000				
809.000 BANK FEES	0	0	0	
809.100 NSF CHECKS RETURNED	0	0	0	
Dept: 000	0	0	0	0
Total Expenditures	0	0	0	0
CURRENT TAX COLLECTIONS FUND	0	0	10,420	0

FUND 792 FUTURE ROAD IMPROVEMENTS

This Fund is used to pay for road improvement projects that the Township participates in financially. Township participation may be 100%, partial or in the form of a loan. Funds that are loaned for an SAD project will be transferred out of this fund and into the SAD Road Projects Fund (Fund 814). Additional funding may be allocated from the General Fund in the form of a transfer or loan.

699.101 Transfer In-General Fund Funds will be transferred in to allow the Township to participate in a future road project. The amount of the transfer is determined by the Township Board on a year by year basis.

Expenditures

967.000 – Project Costs –.

Proposed projects include: Pleasant Valley Road Culvert at 50% and Culver Road.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 792 - FUTURE ROAD IMPROVEMENT				
Revenues				
Dept: 000				
664.000 INTEREST EARNED	14,994	6,000	18,306	9,000
671.000 OTHER REVENUE	0	0	0	
699.101 TRANSFER IN-GENERAL FUND	250,000	1,500,000	1,500,000	250,000
Dept: 000	264,994	1,506,000	1,518,306	259,000
Total Revenues	264,994	1,506,000	1,518,306	259,000
Expenditures				
Dept: 037 CULVER ROAD				
967.000 PROJECT COSTS	0	0	0	650,000
CULVER ROAD	0	0	0	650,000
Dept: 045 PLEASANT VALLEY RD CULVERT				
967.000 PROJECT COSTS	0	0	0	225,000
PLEASANT VALLEY RD CULVERT	0	0	0	225,000
Dept: 064 HYNE ROAD				
967.000 PROJECT COSTS	0	0	0	
HYNE ROAD	0	0	0	0
Dept: 066 SPENCER ROAD				
967.000 PROJECT COSTS	0	0	0	
SPENCER ROAD	0	0	0	0
Dept: 067 PLEAS VAL- S OF 96				
967.000 PROJECT COSTS	0	0	0	
PLEAS VAL- S OF 96	0	0	0	0
Dept: 088 KENSINGTON RD				
967.000 PROJECT COSTS	53,011	0	0	
KENSINGTON RD	53,011	0	0	0
Dept: 089 OLD US 23 S OF HILTON				
967.000 PROJECT COSTS	0	1,000,000	650,552	
OLD US 23 S OF HILTON	0	1,000,000	650,552	0
Dept: 090 HYNE W OF OLD 23				
967.000 PROJECT COSTS	0	350,000	431,133	
HYNE W OF OLD 23	0	350,000	431,133	0
Dept: 091 STOBART/JACOBY/KENSINGTON				
967.000 PROJECT COSTS	0	750,000	442,647	
STOBART/JACOBY/KENSINGTON	0	750,000	442,647	0
Dept: 092 OLD US 23 S OF SPENCER				
819.000 ENGINEERING SERVICES	0	150,000	0	
OLD US 23 S OF SPENCER	0	150,000	0	0
Dept: 093 STOBART- EAST END				
967.000 PROJECT COSTS	0	0	0	
STOBART- EAST END	0	0	0	0
Total Expenditures	53,011	2,250,000	1,524,332	875,000
FUTURE ROAD IMPROVEMENT	211,983	-744,000	-6,026	-616,000

Fund 793

Construction Escrow

These are funds held by the Township to ensure the successful completion of a private project and that all inspection fees are paid by the contractor.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
----------------------------	-------------------------------	--	-------------------------------

Fund: 793 - CONSTRUCTION ESCROW

Revenues

Dept: 000

664.000 INTEREST EARNED

0	0	1,047	
---	---	-------	--

671.000 OTHER REVENUE

0	0	0	
---	---	---	--

Dept: 000

<hr/>	<hr/>	<hr/>	<hr/>
0	0	1,047	0

Total Revenues

<hr/>	<hr/>	<hr/>	<hr/>
0	0	1,047	0

Expenditures

Dept: 000

809.000 BANK FEES

0	0	0	
---	---	---	--

Dept: 000

<hr/>	<hr/>	<hr/>	<hr/>
0	0	0	0

Total Expenditures

<hr/>	<hr/>	<hr/>	<hr/>
0	0	0	0

CONSTRUCTION ESCROW

<hr/>	<hr/>	<hr/>	<hr/>
0	0	1,047	0

FUND 812

SAD ROAD MAINTENANCE

This fund is used to pay for road maintenance on Private Roads when a Special Assessment District (SAD) is established. Maintenance may include such things as grading, graveling, dust control and snow removal. Funding comes from Special Assessment Districts set up for maintenance. Township Funds are not involved.

The funds from an SAD will not be available until March 1st following the first tax collection. Until March 1st no debt shall be allowed to be incurred except for direct administrative costs. Please refer to Administrative Policy 702.

A department number will be assigned to each SAD. All income and expenses including administrative expenses are accounted for within that department number. Unused funds at the conclusion of the SAD can only be used for road maintenance, returned to the current owner of record, or credited to the Future Road Improvement Fund if the balance is less than 5% per state law.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 812 - SAD ROAD MAINTENANCE				
Revenues				
Dept: 030 BITTEN DR				
664.000 INTEREST EARNED	0	0	2	
672.000 SPECIAL ASSESSMENTS	0	0	8,681	7,000
BITTEN DR	<u>0</u>	<u>0</u>	<u>8,683</u>	<u>7,000</u>
Dept: 031 PARKLAWN SAD				
664.000 INTEREST EARNED	72	50	82	
672.000 SPECIAL ASSESSMENTS	13,260	13,260	13,260	13,260
PARKLAWN SAD	<u>13,332</u>	<u>13,310</u>	<u>13,342</u>	<u>13,260</u>
Dept: 033 DONALD/STUHRBURG SAD				
664.000 INTEREST EARNED	23	10	27	
672.000 SPECIAL ASSESSMENTS	0	0	0	
672.100 SPECIAL ASSESSMENTS	1,560	1,560	1,560	1,560
DONALD/STUHRBURG SAD	<u>1,583</u>	<u>1,570</u>	<u>1,587</u>	<u>1,560</u>
Dept: 038 LINK ROAD MAINTENANCE				
664.000 INTEREST EARNED	8	10	24	
672.000 SPECIAL ASSESSMENTS	9,369	7,500	7,500	7,500
LINK ROAD MAINTENANCE	<u>9,377</u>	<u>7,510</u>	<u>7,524</u>	<u>7,500</u>
Dept: 039 TRACEY LANE SAD				
664.000 INTEREST EARNED	19	10	27	
672.000 SPECIAL ASSESSMENTS	6,000	6,000	6,000	6,000
TRACEY LANE SAD	<u>6,019</u>	<u>6,010</u>	<u>6,027</u>	<u>6,000</u>
Dept: 040 RIDGECREST S.A.D.				
664.000 INTEREST EARNED	12	10	21	
672.000 SPECIAL ASSESSMENTS	5,062	3,250	3,250	3,250
RIDGECREST S.A.D.	<u>5,074</u>	<u>3,260</u>	<u>3,271</u>	<u>3,250</u>
Dept: 054 BIRCHCREST				
664.000 INTEREST EARNED	14	10	14	
672.000 SPECIAL ASSESSMENTS	4,875	4,875	4,875	4,875
BIRCHCREST	<u>4,889</u>	<u>4,885</u>	<u>4,889</u>	<u>4,875</u>
Dept: 055 KENDOR				
664.000 INTEREST EARNED	6	10	11	
672.000 SPECIAL ASSESSMENTS	6,878	4,950	4,950	4,950
KENDOR	<u>6,884</u>	<u>4,960</u>	<u>4,961</u>	<u>4,950</u>
Dept: 069 BEN HUR FARMS				
664.000 INTEREST EARNED	12	10	9	
672.000 SPECIAL ASSESSMENTS	3,250	3,250	3,250	3,250
BEN HUR FARMS	<u>3,262</u>	<u>3,260</u>	<u>3,259</u>	<u>3,250</u>
Dept: 086 WHITE TAIL RUN				
664.000 INTEREST EARNED	3	0	5	
672.000 SPECIAL ASSESSMENTS	4,208	0	2,520	2,520
WHITE TAIL RUN	<u>4,211</u>	<u>0</u>	<u>2,525</u>	<u>2,520</u>
Total Revenues	<u>54,631</u>	<u>44,765</u>	<u>56,068</u>	<u>54,165</u>
SAD ROAD MAINTENANCE				

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 812 - SAD ROAD MAINTENANCE				
Expenditures				
Dept: 030 BITTEN DR				
967.000 PROJECT COSTS	0	0	1,680	7,000
BITTEN DR	0	0	1,680	7,000
Dept: 031 PARKLAWN SAD				
967.000 PROJECT COSTS	6,426	24,000	10,575	24,000
PARKLAWN SAD	6,426	24,000	10,575	24,000
Dept: 033 DONALD/STUHRBURG SAD				
964.000 REFUNDS	0	0	0	
967.100 ADDTL PROJECT COSTS	500	6,700	1,480	7,000
DONALD/STUHRBURG SAD	500	6,700	1,480	7,000
Dept: 038 LINK ROAD MAINTENANCE				
967.000 PROJECT COSTS	1,869	7,500	5,064	9,000
LINK ROAD MAINTENANCE	1,869	7,500	5,064	9,000
Dept: 039 TRACEY LANE SAD				
967.000 PROJECT COSTS	4,175	8,200	4,212	8,200
TRACEY LANE SAD	4,175	8,200	4,212	8,200
Dept: 040 RIDGECREST S.A.D.				
967.000 PROJECT COSTS	2,382	5,600	3,253	7,000
RIDGECREST S.A.D.	2,382	5,600	3,253	7,000
Dept: 054 BIRCHCREST				
967.000 PROJECT COSTS	3,561	6,200	5,984	4,875
BIRCHCREST	3,561	6,200	5,984	4,875
Dept: 055 KENDOR				
967.000 PROJECT COSTS	2,198	4,950	4,198	5,000
KENDOR	2,198	4,950	4,198	5,000
Dept: 069 BEN HUR FARMS				
967.000 PROJECT COSTS	7,523	3,000	2,515	3,250
BEN HUR FARMS	7,523	3,000	2,515	3,250
Dept: 086 WHITE TAIL RUN				
967.000 PROJECT COSTS	0	2,500	2,660	2,500
WHITE TAIL RUN	0	2,500	2,660	2,500
Total Expenditures	28,634	68,650	41,621	77,825
SAD ROAD MAINTENANCE	25,997	-23,885	14,447	-23,660

FUND 814 ROAD PROJECTS

This Fund is used to pay for Public or Private Road Improvement projects and in all cases are funded through an SAD. In instances where the Township is contributing to a public road project, the money will come from Fund 792 as well as the loan portions. Private Road Project funding will only be in the form of a loan. Interest coming back into this Fund from SAD's will be transferred annually to Future Road Improvement Fund 792 for funding future projects.

Each new SAD will be assigned its own department within this Fund. Sufficient funds to pay for the project are loaned from the Future Road Improvement Fund 792 to the appropriate department within Fund 814. The annual Special Assessment revenue for each department will be transferred back to Fund 792 to pay back the loan and fund future (SAD) road projects.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 814 - ROAD PROJECTS				
Revenues				
Dept: 000				
664.000 INTEREST EARNED	216	185	295	
694.000 CASH OVER AND SHORT	0	0	0	
699.000 APPROPRIATION TRANSFER IN	0	0	0	
Dept: 000	<u>216</u>	<u>185</u>	<u>295</u>	<u>0</u>
Dept: 061 ROSE ANN DRIVE- SAD				
664.000 INTEREST EARNED	41	10	0	
669.000 INTEREST FROM SAD PMT	409	0	0	
672.000 SPECIAL ASSESSMENTS	6,316	0	0	
ROSE ANN DRIVE- SAD	<u>6,766</u>	<u>10</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>6,982</u>	<u>195</u>	<u>295</u>	<u>0</u>
Expenditures				
Dept: 000				
809.000 BANK FEES	0	0	0	
Dept: 000	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ROAD PROJECTS	<u>6,982</u>	<u>195</u>	<u>295</u>	<u>0</u>

FUND 865 STREET LIGHTING

This fund gets its revenue from Special Assessment Districts set up for purposes of providing local street lights. Typically these lights are at the entrance to subdivisions. Within the fund the individual S.A.D.s are handled as departments with each department having both a revenue as well as an expenditure. This has been added to the SAD's.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 865 - STREET LIGHTING FUND				
Revenues				
Dept: 070 COUNTRY CLUB ANNEX LT				
672.000 SPECIAL ASSESSMENTS	9,543	8,470	7,596	9,740
COUNTRY CLUB ANNEX LT	9,543	8,470	7,596	9,740
Dept: 071 DONALD DRIVE LIGHT				
672.000 SPECIAL ASSESSMENTS	300	220	2,107	170
DONALD DRIVE LIGHT	300	220	2,107	170
Dept: 072 BRANDYWINE FARMS LIGHT				
672.000 SPECIAL ASSESSMENTS	766	780	766	790
BRANDYWINE FARMS LIGHT	766	780	766	790
Dept: 073 HARVEST HILLS LIGHTS				
672.000 SPECIAL ASSESSMENTS	828	780	828	850
HARVEST HILLS LIGHTS	828	780	828	850
Dept: 074 GREENFIELD POINTE LIGHTS				
672.000 SPECIAL ASSESSMENTS	827	780	827	850
GREENFIELD POINTE LIGHTS	827	780	827	850
Dept: 075 BRIGHTON GARDENS				
672.000 SPECIAL ASSESSMENTS	1,057	870	1,057	1,080
BRIGHTON GARDENS	1,057	870	1,057	1,080
Dept: 076 EAGLE HEIGHTS				
672.000 SPECIAL ASSESSMENTS	445	420	445	460
EAGLE HEIGHTS	445	420	445	460
Dept: 077 GREENFIELD SHORES 1-2-3-4 LOP				
672.000 SPECIAL ASSESSMENTS	994	870	993	1,020
GREENFIELD SHORES 1-2-3-4 LOP	994	870	993	1,020
Dept: 078 DE MARIA LIGHTS				
672.000 SPECIAL ASSESSMENTS	445	420	445	460
DE MARIA LIGHTS	445	420	445	460
Dept: 079 RAVENSWOOD LIGHTS				
672.000 SPECIAL ASSESSMENTS	890	830	890	910
RAVENSWOOD LIGHTS	890	830	890	910
Dept: 080 MAPLE RIDGE SUB				
672.000 SPECIAL ASSESSMENTS	445	420	445	460
MAPLE RIDGE SUB	445	420	445	460
Dept: 081 ALGER PINES				
672.000 SPECIAL ASSESSMENTS	828	780	828	850
ALGER PINES	828	780	828	850
Dept: 082 SHENANDOAH				
672.000 SPECIAL ASSESSMENTS	859	800	860	880
SHENANDOAH	859	800	860	880
Dept: 084 SHENANDOAH POND HOMEOWNERS				
672.000 SPECIAL ASSESSMENTS	647	790	737	760
SHENANDOAH POND HOMEOWNERS	647	790	737	760
Dept: 085 OAKS AT BEACH LAKE				
672.000 SPECIAL ASSESSMENTS	2,489	2,320	2,489	2,540
OAKS AT BEACH LAKE	2,489	2,320	2,489	2,540
Total Revenues	21,363	19,550	21,313	21,820
STREET LIGHTING FUND				

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

FYE 2017	FYE 2018	FYE 2018	FYE 2019
Year	Amended	Year	Adopted
Actual	Budget	Actual	Budget
		As of 3-9-18	

Fund: 865 - STREET LIGHTING FUND

Expenditures

Dept: 070 COUNTRY CLUB ANNEX LT

921.000 STREET LIGHTING	8,131	8,470	6,889	9,740
COUNTRY CLUB ANNEX LT	8,131	8,470	6,889	9,740

Dept: 071 DONALD DRIVE LIGHT

921.000 STREET LIGHTING	207	220	182	170
DONALD DRIVE LIGHT	207	220	182	170

Dept: 072 BRANDYWINE FARMS LIGHT

921.000 STREET LIGHTING	736	780	606	790
BRANDYWINE FARMS LIGHT	736	780	606	790

Dept: 073 HARVEST HILLS LIGHTS

921.000 STREET LIGHTING	736	780	606	850
HARVEST HILLS LIGHTS	736	780	606	850

Dept: 074 GREENFIELD POINTE LIGHTS

921.000 STREET LIGHTING	736	780	606	850
GREENFIELD POINTE LIGHTS	736	780	606	850

Dept: 075 BRIGHTON GARDENS

921.000 STREET LIGHTING	830	870	728	1,080
BRIGHTON GARDENS	830	870	728	1,080

Dept: 076 EAGLE HEIGHTS

921.000 STREET LIGHTING	394	420	326	460
EAGLE HEIGHTS	394	420	326	460

Dept: 077 GREENFIELD SHORES 1-2-3-4 LOP

921.000 STREET LIGHTING	830	870	728	1,020
GREENFIELD SHORES 1-2-3-4 LOP	830	870	728	1,020

Dept: 078 DE MARIA LIGHTS

921.000 STREET LIGHTING	394	420	326	460
DE MARIA LIGHTS	394	420	326	460

Dept: 079 RAVENSWOOD LIGHTS

921.000 STREET LIGHTING	788	830	653	910
RAVENSWOOD LIGHTS	788	830	653	910

Dept: 080 MAPLE RIDGE SUB

921.000 STREET LIGHTING	394	420	326	460
MAPLE RIDGE SUB	394	420	326	460

Dept: 081 ALGER PINES

921.000 STREET LIGHTING	736	780	606	850
ALGER PINES	736	780	606	850

Dept: 082 SHENANDOAH

921.000 STREET LIGHTING	762	800	932	880
SHENANDOAH	762	800	932	880

Dept: 084 SHENANDOAH POND HOMEOWNERS

921.000 STREET LIGHTING	753	790	324	760
SHENANDOAH POND HOMEOWNERS	753	790	324	760

Dept: 085 OAKS AT BEACH LAKE

921.000 STREET LIGHTING	2,208	2,320	1,818	2,540
OAKS AT BEACH LAKE	2,208	2,320	1,818	2,540

Total Expenditures

18,635	19,550	15,656	21,820
--------	--------	--------	--------

STREET LIGHTING FUND

2,728	0	5,657	0
-------	---	-------	---

FUND 871 MUNICIPAL REFUSE

This fund gets its revenue from Special Assessment Districts set up for purposes of providing trash collection. Within the fund the individual S.A.D.s are handled as departments with each department having both a revenue as well as an expenditure.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 871 - MUNICIPAL REFUSE				
Revenues				
Dept: 056 RAVENSWOOD				
664.000 INTEREST EARNED	23	0	18	
672.000 SPECIAL ASSESSMENTS	0	0	31,012	28,502
RAVENSWOOD	<u>23</u>	<u>0</u>	<u>31,030</u>	<u>28,502</u>
Dept: 529 WOODLAND/AIRWAY ASSESSMENT				
664.000 INTEREST EARNED	148	100	162	
672.100 SPECIAL ASSESSMENTS	50,357	50,360	50,544	50,544
WOODLAND/AIRWAY ASSESSMENT	<u>50,505</u>	<u>50,460</u>	<u>50,706</u>	<u>50,544</u>
Total Revenues	<u>50,528</u>	<u>50,460</u>	<u>81,736</u>	<u>79,046</u>
Expenditures				
Dept: 056 RAVENSWOOD				
967.000 PROJECT COSTS	21,320	0	9,635	28,502
RAVENSWOOD	<u>21,320</u>	<u>0</u>	<u>9,635</u>	<u>28,502</u>
Dept: 529 WOODLAND/AIRWAY ASSESSMENT				
967.100 ADDTL PROJECT COSTS	50,357	50,360	46,160	50,544
WOODLAND/AIRWAY ASSESSMENT	<u>50,357</u>	<u>50,360</u>	<u>46,160</u>	<u>50,544</u>
Total Expenditures	<u>71,677</u>	<u>50,360</u>	<u>55,795</u>	<u>79,046</u>
MUNICIPAL REFUSE	<u>-21,149</u>	<u>100</u>	<u>25,941</u>	<u>0</u>

FUND 880 SAD AQUATICS

This Fund gets its revenue from Special Assessment Districts set up for the purpose of providing various aquatic services such as weed control. Within the Fund the individual S.A.D.s are handled as departments with each department having both a revenue as well as an expenditure.

**FINAL BUDGET
FYE 3-31-19**

Brighton Township

	FYE 2017 Year Actual	FYE 2018 Amended Budget	FYE 2018 Year Actual As of 3-9-18	FYE 2019 Adopted Budget
Fund: 880 - SAD AQUATICS				
Revenues				
Dept: 107 CLARK LAKE AQUATICS				
664.000 INTEREST EARNED	9	10	12	
671.000 OTHER REVENUE	0	0	0	
672.000 SPECIAL ASSESSMENTS	0	0	13,434	11,175
CLARK LAKE AQUATICS	<u>9</u>	<u>10</u>	<u>13,446</u>	<u>11,175</u>
Dept: 550 WOODLAND LAKE AQUATIC				
664.000 INTEREST EARNED	412	300	234	
672.000 SPECIAL ASSESSMENTS	75,995	69,000	69,399	68,260
687.000 REFUNDS	120	0	0	
WOODLAND LAKE AQUATIC	<u>76,527</u>	<u>69,300</u>	<u>69,633</u>	<u>68,260</u>
Total Revenues	<u>76,536</u>	<u>69,310</u>	<u>83,079</u>	<u>79,435</u>
Expenditures				
Dept: 107 CLARK LAKE AQUATICS				
809.000 BANK FEES	0	0	0	
967.000 PROJECT COSTS	3,150	1,256	2,258	11,175
CLARK LAKE AQUATICS	<u>3,150</u>	<u>1,256</u>	<u>2,258</u>	<u>11,175</u>
Dept: 550 WOODLAND LAKE AQUATIC				
809.000 BANK FEES	0	0	0	
967.000 PROJECT COSTS	115,949	106,600	98,864	68,260
WOODLAND LAKE AQUATIC	<u>115,949</u>	<u>106,600</u>	<u>98,864</u>	<u>68,260</u>
Total Expenditures	<u>119,099</u>	<u>107,856</u>	<u>101,122</u>	<u>79,435</u>
SAD AQUATICS	<u>-42,563</u>	<u>-38,546</u>	<u>-18,043</u>	<u>0</u>

FY 2018-2019 FEE SCHEDULE

Adopted Dated: 3/19/18

General:	
Copying - Black/White	\$0.10 Per Page (First 3 copies are free to residents)
Copying - Color	\$0.25 Per page
Sewer System Map	Eliminated
Township Map	Eliminated
Master Plan Book	\$30
Code of Ordinances	Eliminated
Franchise Application Fee	\$3,500 (Per Ordinance)
Treasurer:	
NSF Checks	\$35
Duplicate Tax Bill	\$3/Separate Check
Dog License Fees	Per County Fee Schedule
Large Item Pick-Up Ticket	Direct Costs
Assessing:	
Copy of Appraisal Record Card	\$1 Per Page
Set of Plat Maps	Eliminated
Copy of Plat Map	Eliminated
Assessor's Address Index Book	Eliminated
Tax Roll Database (Summer Only)	\$300 Per Disk
Tax Roll Database (Summer/Winter)	\$300 Per Disk
Entire Assessment Database	\$300 Per Disk
Assessing Data Parcel Request ¹	\$.05/Parcel (\$10.00 min)
Land Splits	\$100+\$25/Parcel After 2
Aerial/GIS Maps	Per County GIS Fee Schedule
New Address Issued	\$20
Affidavit of Address Change	\$30
Planning & Zoning:²	
Zoning Book	Eliminated
Zon. Map	\$4
CD of Zon. Ord.	Eliminated
Special Meeting of the Planning Commission	\$580
Pre-Application Meeting	None Enacted
Pre-Application (with plan review)/PUD Workshop	\$350
Residential Development Site Plan Review Plat/Site Condo Plus Costs for Water/Sewer Review	\$4000 + \$50/unit
PUD Rezoning with Conceptual Resid. Site Plan Review/Site Condo	\$5300 + \$110/unit

Plus Costs for Water/Sewer Review	
Commercial Site Plan Review	\$2100 + \$50/acre
Revised Commercial Site Plan Review ³	\$1800 + \$50/acre
Revised Residential Site Plan Review ³	\$2900 + \$50/unit
Rezoning Application	\$1,600
Variance Application ^{4,5}	\$1,000
Special Use Permit Application	\$1,400
Land Use Permit Review Fee	\$25
Land Use Permit Fee	\$50
Grading Permit	\$75
Tenant Use and Occupancy Permit	\$60
Home Occupation Review	\$60
Zoning - Sheds and Fences	\$50
Signage - Temporary	\$75
Temporary Use and Special Events	\$100/60 Days
Admin. Plan Reviews - Internal Plus Add'l Eng. Costs if Required	\$200
Private Road Maintenance Enforcement Fee	None Enacted
Wetlands Use Permit Review	None Enacted
Billboard Permit	None Enacted
Water/Sewer:	
Water Service Connection Tapping Main, Installing Lead	Township Costs
Sewer Service Connection Tapping Main, Installing Lead, Grinder Installation	Township Costs
Water Tap-In Fee - LCWA	\$5,700/REU
Sewer Tap-In Fee	\$10,260/REU
REU Purchase Over Time Administrative Fee	\$50
REU Assignment Appeal	\$600
Industrial Pretreatment Fees (Multiple)	None Enacted
Cemeteries:	
Sale of Burial Rights	
Standard Grave Residential	\$450
Standard Grave Non-Residential	\$550
Baby Grave Residential	\$200
Baby Grave Non-Residential	\$250
Cremation Grave Residential	\$75
Cremation Grave Non-Residential	\$100
Grave Openings, Flush Setting or Markers and Foundation Fees	Per Huron Cemetery Maintenance Fees
Transfer of Burial Spaces	None Enacted

Gravel Pit and Fill Permit Fees:	
Biennial Soil Removal/Extraction Permit	
Administrative Processing	\$100
Biennial Fill Permit	
Administrative Processing	\$100
Clerk:	
Solicitor	\$25 (Per Ordinance)
Helper	\$15 Per Helper (Per Ordinance)
Electronic Copy of QVF Voter Information	\$2.00 Per Disk
Amusement Device License	Eliminated
Outdoor Assembly	\$100 (Per Ordinance)
FOIA:	
<i>Duplication:</i>	
Copies	Per FOIA Procedures and Guidelines
Non-Physical Media	Per FOIA Procedures and Guidelines
<i>Mailings & Facsimile</i>	
Envelopes	\$.20 Each, Small Size - \$.25 Each, Large Size
Postage	Direct Cost Associated with Mailing
Facisimile	\$.50/Per Page
<i>Hourly Labor Wage</i>	Per FOIA Procedures and Guidelines
<i>Deposit/Waiver of Fees</i>	Per FOIA Procedures and Guidelines
<p>1. A request for assessing data that exceeds 6,000 parcels, but is less than the entire database will be charged \$300. A minimum \$10.00 fee will be charged for any parcel request.</p> <p>2. Planning fees that require a review by the Township's engineer will cover the costs for two reviews by the engineer. Additional reviews by the engineer will be charged on an hourly basis.</p> <p>3. These items were previously one fee called "Revised Site Plan Review" which is hereby eliminated.</p> <p>4. This item was previously two separate items called "Variance Application (Private Roads)" and "Variance Application (Non-Private Roads)," which are hereby eliminated.</p> <p>5. An additional engineering fee will be charged in the event that a review is required by the Township engineer.</p>	