



CHARTER TOWNSHIP OF BRIGHTON

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FY 2020-2021

BUDGET

Adopted

MARCH 16, 2020

FY 2020-21 Budget Cover Letter

Enclosed is the FY 2020-21 budget for the Charter Township of Brighton which was adopted by the Township Board at their March 16, 2020 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, 2019 there have been six meetings (Township Board or Utilities Committee) at which the budget was discussed and were an opportunity for the public to provide comments.

(Please Note: this document was adopted prior to the issuance of the Governor's Executive Order 2020-21 Re: COVID-19. The impact on the revenue will have to be monitored closely throughout the year.)

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:

- Property Taxes: The adopted budget projects a revenue increase of 1% in this line. The 2019 Final Taxable value was \$1,134,157,167. Millage rate is proposed at .8902 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.
- Franchise and peg fees will continue to mirror the housing construction market. New homes have historically equated to new users and additional revenue. However, viewer trends have lead to a slight decrease recently.
- Application and permit fees associated with new construction will continue to fluctuate as the economy does. This past year was just under the five-year average and used a conservative estimate accordingly in the budget.
- Sanitary Sewer Tap fees - Per Shoner/Potocki v Brighton Township Settlement Agreement and Administrative Policy #818: Revenue associated with the 401 REU's will be received by the General Fund. This revenue will vary greatly and will coincide with the economy and any new development.
- Transfer In – Road Projects (SAD's) – The General Fund will be making a short-term loan to Fund # 814 to cover construction invoicing. Once the projects (Demaria West, Meadowood, Shenandoah and Shenandoah Pond) are invoiced by LCRC, the Township will pursue Bonds. Bond proceeds will reimbursement 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. An updated study was performed in March 2020.
- 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 2020 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 2018 MERS actuarial valuation reflects funding at 94%. The Township will again make supplemental payments in the current year with the expectation of reaching the 100% funding level by the end of FY20-21, 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: May, August Primary, and November Presidential Election.
- Assessing/Clerk- New this year, these two departments will be sharing a full-time employee that had previously been budgeted as a part-time assessing clerk.
- Fire Services – The budget includes funds for improvements to the fascia repairs and monument sign replacement.
- Chargebacks – with the improved economy since the great recession 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.
- Recreation – Brighton Township continues to be a participating member of SELCRA, our regional recreation authority including capital expenditures at Meijer Park. 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 began in FY19-20 and will be completed in FY20-21.
- 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.

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. Completion of the SAW Grant is anticipated in late 2020.

- The Township will hold their annual review of the sewer rates in late 2020 following the completion of the SAW Grant. The SAW grant includes a financial analysis to ensure that rates are adequate to cover current and anticipated costs.
- The sewer bonds are anticipated to be paid off in this Fiscal Year. The appropriate paperwork with the Sewer Drainage District will be required and necessitate updating of related administrative sewer policies.

FUTURE ROADS

- The Board has earmarked funds to be used in partnership with the Livingston County Road Commission. The Township has been working with the LCRC toward the reconstruction of Old US 23 (Spencer to the southern limit) for over seven years. Construction is scheduled to begin in late March 2020 and be completed in November 2020. The Township has also budgeted funds for resurfacing work on Old US23 (north of Hyne Road) and Buno Road.

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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). The 2019 Final Taxable value was \$1,134,157,167). The Proposed FY20-21 budget includes a 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 todays collections. As permits for housing construction increases, historically, 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 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.

574.100 State Revenue Sharing / CVTRS In FY2018/19, The Township began participating in the CVTRS allocation.

574.200 State Revenue Sharing / CVTRS – Supplemental In FY 18/19 the State authorized a supplemental allocation to CVTRS. Any funds allocated by the State of Michigan in the future is at the discretion of the State and should not be planned as a receivable.

607.400 -Admin Fee From Escrow – Per the Escrow Agreement with Natural Ag dated 8/11/15.

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.

616.000 Tap In Fee Per Shoner Potocki v Brighton Township Settlement Agreement and Administrative Policy #818: Revenue associated with the 401 REU's will be received by the General Fund. The budget reflects 10 REU in FY 2019/20.

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 publicly 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.

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). Per Shoner Potocki v Brighton Township Settlement Agreement and Administrative Policy #818: Interest on Loans from General Fund to the Sewer Funds – These loans are forgiven and therefor no interest will be received by the General Fund.

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). Per Shoner Potocki v Brighton Township Settlement Agreement and Administrative Policy #818: Interest on Loans from General Fund to the Sewer Funds – These loans are forgiven and therefor no interest will be received by the General Fund.

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). Per Shoner Potocki v Brighton Township Settlement Agreement and Administrative Policy #818: Interest on Loans from General Fund to the Sewer Funds – These loans are forgiven and therefor no interest will be received by the General Fund.

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). Per Shoner Potocki v Brighton Township Settlement Agreement and Administrative Policy #818: Interest on Loans from General Fund to the Sewer Funds – These loans are forgiven and therefor no interest will be received by the General Fund.

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). Per Shoner Potocki v Brighton Township Settlement Agreement and Administrative Policy #818:

Interest on Loans from General Fund to the Sewer Funds – These loans are forgiven and therefor no interest will be received by the General Fund.

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). Per Shoner Potocki v Brighton Township Settlement Agreement and Administrative Policy #818: Interest on Loans from General Fund to the Sewer Funds – These loans are forgiven and therefor no interest will be received by the General Fund.

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.

699.999 Transfer In – Road Projects (SAD's) – The General Fund will be making a short-term loan to Fund # 814 to cover construction invoicing. Once the projects (Demaria West, Meadowood, Shenandoah and Shenandoah Pond) are invoiced by LCRC, the Township will pursue Bonds. Bond proceeds will reimbursement the General Fund.

BUDGET WORKSHEET

FYE 2020

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Brighton Township

Month: 3/31/2020	Prior	Current Year			(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended
Actual	Budget	Budget	March	Total	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND							
Revenues							
Dept: 000							
402.000 PROPERTY TAXES	968,972	990,000	990,000	1,009,109	0	1,018,000	1,018,000
410.000 DELIQ PERSONAL PROPERTY TAXES	0	500	500	0	0	500	500
423.000 MOBILE HOME FEES	285	270	270	282	0	270	270
441.000 LOC COM STAB SHARE- PPT REIMB	39,723	80,000	80,000	92,744	0	80,000	80,000
445.000 INTEREST/PENALTIES	294	100	100	26	0	100	100
447.000 PROPERTY TAX ADMIN FEE	299,444	290,000	290,000	322,570	0	290,000	290,000
448.000 SUMMER TAX COLLECTION SVC CHG	25,186	25,000	25,000	25,123	0	25,000	25,000
448.100 DOG LICENSE COLLECTION FEE	440	550	550	410	0	500	500
451.000 CABLE TV FEE	323,804	330,000	330,000	237,030	0	315,000	315,000
460.000 TELECOMM. R.O.W. MAINT FEE	14,474	14,500	14,500	14,200	0	14,500	14,500
465.000 LICENSE/PERMITS	200	200	200	280	0	200	200
481.000 SIGN PERMITS	1,050	570	570	750	0	500	500
482.000 TENANT OCCUPANCY	660	1,000	1,000	540	0	750	750
482.100 TEMPORARY USE	700	1,300	1,300	1,100	0	1,300	1,300
482.200 LAND USE PERMIT	11,500	14,000	14,000	13,550	0	12,000	12,000
482.300 HOME OCCUPATIONS	180	120	120	180	0	120	120
574.000 STATE REVENUE SHARING	1,520,374	1,500,000	1,500,000	1,347,861	0	1,585,000	1,585,000
574.100 CVTRS	30,623	15,704	15,704	36,672	0	60,000	60,000
574.200 SUPPLEMENTAL	9,580	4,790	4,790	4,790	0		
607.000 ADMINISTRATIVE FEE SEWER	4,800	4,800	4,800	4,800	0	4,800	4,800
607.400 ADMINISTRATIVE FEE- ESCROW	0	0	0	400	0	100	100
609.000 PLANNING FEES	40,909	30,000	30,000	62,768	0	40,000	40,000
609.100 ZONING FEES	21,000	11,500	11,500	11,000	0	11,500	11,500
615.000 PLAN REVIEW FEE	7,851	1,250	1,250	7,650	0	7,000	7,000
616.000 TAP IN FEE	184,680	102,600	102,600	1,282,500	0	102,600	102,600
622.000 SOIL REMOVAL FEE	0	2,100	2,100	5,100	0		
625.000 ADDRESSING	420	0	0	0	0		
627.000 SALE OF TRASH TAGS	690	250	250	660	0		
645.000 SALE OF MATERIALS	3,825	2,000	2,000	3,074	0	2,000	2,000
645.100 FOIA SALE OF MATERIALS	400	316	316	420	0	200	200
646.000 SALE OF INVENTORY	0	0	0	0	0		
650.000 SALE OF CEMETERY LOTS	0	0	0	0	0		
655.000 NSF FEE	525	100	100	385	0	100	100
656.000 FINES	0	0	0	0	0		
664.000 INTEREST EARNED	92,354	25,000	25,000	103,871	0	25,000	25,000
664.405 INT-LOAN WATER BOND PAYOFF	11,500	11,500	11,500	11,500	0	11,500	11,500

BUDGET WORKSHEET

FYE 2020

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Brighton Township

	Prior Year	Current Year			(6)	(7)	(8)
		Original Budget	Amended Budget	Actual Thru March	Estimated Total	Requested	Recommended
Month: 3/31/2020	Actual						
Fund: 101 - GENERAL FUND							
Revenues							
Dept: 000							
664.589 INTEREST CAPITAL RES LOAN 2012	0	0	0	0	0		
664.590 INTEREST SEWER O & M LOAN 2004	0	0	0	0	0		
664.592 INTEREST CAP DEBT LOAN 2004	0	0	0	0	0		
664.594 INTEREST CAP DEBT LOAN 2013	0	0	0	0	0		
664.595 INTEREST CAP DEBT LOAN 09/13	0	0	0	0	0		
664.596 INTEREST CAP DEBT LOAN 12/13	0	0	0	0	0		
667.000 RENT- CELL TOWER	95,476	92,000	92,000	92,344	0	92,000	92,000
667.200 RENT- MSP	137,484	137,490	137,490	137,484	0	137,484	137,484
668.000 RENT- MEETING ROOM	500	200	200	350	0	500	500
669.000 INTEREST FROM SAD PMT	0	0	0	356	0		
669.805 LAKESHORE SAD INTEREST	0	0	0	0	0		
671.000 OTHER REVENUE	237	100	100	1,977	0	100	100
675.000 COMCAST/ AT&T PEG FEES	22,127	20,000	20,000	15,011	0	20,000	20,000
676.000 REIMBURSEMENT	12,705	0	0	12,035	0	5,000	5,000
677.000 REIMBURSEMENT- ELECTIONS	6,755	37,500	37,500	34,467	0	10,000	10,000
678.000 REINMBURSEMENT-STATE PRIMARY	0	0	0	0	0		
679.000 FILING FEE IN LIEU OF PETITION	0	0	0	300	0		
680.000 OTHER GRANTS	0	0	0	6,703	0		
687.000 REFUNDS	4,033	0	0	802	0		
688.100 REIMBURSE SEWER CHARGEBACKS	0	0	0	0	0		
692.000 REALIZED GAIN (LOSS)	0	0	0	0	0		
694.000 CASH OVER AND SHORT	26	0	0	60	0		
699.000 APPROPRIATION TRANSFER IN	4,909	0	0	0	0		
699.257 TRAN IN BUDGET STABLILZ	0	0	0	0	0		
699.792 TRANSFER IN FROM FUTURE ROADS	0	0	0	0	0		
699.814 TRAN IN FROM ROAD PROJECTS	0	0	0	0	0	1,475,604	1,475,604
699.999 APPROPRIATION TRAN IN FUND BAL	0	0	0	0	0		
Dept: 000	3,900,695	3,747,310	3,747,310	4,903,234	0	5,349,228	5,349,228

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-1 which should be adjusting annually. Municipal Consulting Services performed an updated study in the fourth quarter of FY19/20.

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.

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.

BUDGET WORKSHEET

FYE 2020

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Brighton Township

Month: 3/31/2020	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND								
Revenues								
Total Revenues	3,900,695	3,747,310	3,747,310	4,903,234	0	5,349,228	5,349,228	5,349,228
Expenditures								
Dept: 101 LEGISLATIVE-TWSP BOARD								
702.000 SALARY-ELECTED	30,130	30,580	30,747	28,607	0	32,030	32,030	32,030
715.000 FICA	1,868	1,900	1,910	1,774	0	1,990	1,990	1,990
715.010 MEDICARE	437	450	452	415	0	465	465	465
716.600 DISCRETIONARY INCREASE	0	29,500	6,334	0	0	26,345	26,345	26,345
717.000 LIFE INSURANCE	206	240	240	206	0	220	220	220
718.000 PENSION	7,531	7,650	7,692	7,298	0	10,160	10,160	10,160
718.100 PENSION FEES	144	600	600	108	0	600	600	600
727.000 SUPPLIES	104	500	500	133	0	500	500	500
811.100 WORKERS'COMP	36	80	80	40	0	80	80	80
818.000 CONSULTING	8,065	10,000	10,000	7,506	0	10,000	10,000	10,000
819.000 ENGINEERING SERVICES	5,452	15,000	15,000	4,272	0	15,000	15,000	15,000
860.000 EDUCATION	175	4,000	4,000	1,225	0	4,000	4,000	4,000
873.000 MILEAGE/TRAVEL	8	500	700	556	0	500	500	500
900.000 PRINTING & PUBLISHING	10,839	11,000	11,000	8,220	0	11,000	11,000	11,000
900.100 ORDINANCE CODIFICATION	1,150	8,000	8,000	1,150	0	8,000	8,000	8,000
958.000 DUES	9,337	9,500	9,700	9,610	0	9,500	9,500	9,500
958.700 ECONOMIC DEVOPMENT	0	19,800	19,800	0	0			
969.000 CONTINGENCIES	0	1,000	600	0	0	1,000	1,000	1,000
970.000 CAPITAL OUTLAY	0	0	0	0	0			
LEGISLATIVE-TWSP BOARD	75,482	150,300	127,355	71,120	0	131,390	131,390	131,390

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.

BUDGET WORKSHEET

FYE 2020

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3/25/2020

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Brighton Township

Month: 3/31/2020	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	March	Total			
Fund: 101 - GENERAL FUND								
Expenditures								
Dept: 171 SUPERVISOR								
702.000 SALARY-ELECTED	31,160	31,630	31,812	29,585	0	33,125	33,125	33,125
715.000 FICA	1,932	1,970	1,981	1,834	0	2,055	2,055	2,055
715.010 MEDICARE	452	460	463	429	0	485	485	485
717.000 LIFE INSURANCE	62	70	70	62	0	65	65	65
718.000 PENSION	3,115	3,170	3,188	3,019	0	3,315	3,315	3,315
718.100 PENSION FEES	36	200	200	27	0	200	200	200
727.000 SUPPLIES	0	200	200	0	0	200	200	200
811.100 WORKERS'COMP	36	80	80	40	0	80	80	80
860.000 EDUCATION	0	600	600	0	0	600	600	600
873.000 MILEAGE/TRAVEL	0	200	200	0	0	200	200	200
958.000 DUES	0	200	200	0	0	200	200	200
969.000 CONTINGENCIES	0	500	500	0	0	500	500	500
970.000 CAPITAL OUTLAY	2,047	1,500	1,500	0	0			
SUPERVISOR	38,840	40,780	40,994	34,996	0	41,025	41,025	41,025

ADMINISTRATION

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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. 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.

732.000 HCSP Effective April 1, 2020, the Township established a Health Care Savings Plan for full time employees through MERS. This is a defined contribution plan with required employee participation.

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 MME.

969.000 Contingencies This is for unanticipated expenses.

970.000 Capital Outlay for office equipment as needed.

BUDGET WORKSHEET

FY 2020

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Brighton Township

Month: 3/31/2020	Prior	Current Year			(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended
Actual	Budget	Budget	March	Total	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 172 ADMINISTRATION-MANAGER							
703.000 SALARY-NOT ELECTED	107,627	108,720	111,529	103,741	0	117,310	117,310
706.000 HOURLY FULL TIME	71,361	74,610	76,411	72,315	0	80,500	80,500
707.000 HOURLY-PART TIME	0	1,000	1,000	0	0	1,000	1,000
715.000 FICA	11,246	11,630	11,916	11,114	0	12,525	12,525
715.010 MEDICARE	2,630	2,720	2,787	2,599	0	2,930	2,930
716.000 HOSPITALIZATION INSURANCE	7,692	28,120	28,120	4,617	0	23,730	23,730
716.100 HRA/HSA	1,921	5,740	5,740	1,921	0	6,300	6,300
716.500 PAYMENT IN LIEU OF HEALTH INS	2,400	3,200	3,200	3,200	0	3,200	3,200
717.000 LIFE INSURANCE	640	680	680	640	0	680	680
718.000 PENSION	14,590	15,120	15,500	14,511	0	16,975	16,975
719.000 DISABILITY INS	2,559	2,760	2,760	2,626	0	2,775	2,775
727.000 SUPPLIES	313	500	500	35	0	500	500
730.000 POSTAGE	342	325	625	376	0	500	500
732.000 HEALTH CARE SAVINGS PLAN	0	0	0	0	0	5,545	5,545
811.100 WORKERS'COMP	394	850	871	430	0	910	910
818.000 CONSULTING	0	1,000	1,000	0	0	1,000	1,000
860.000 EDUCATION	2,148	4,000	4,000	1,779	0	4,000	4,000
873.000 MILEAGE/TRAVEL	135	1,000	1,000	487	0	1,000	1,000
958.000 DUES	1,409	2,000	2,500	2,150	0	2,200	2,200
969.000 CONTINGENCIES	0	1,000	200	0	0	1,000	1,000
970.000 CAPITAL OUTLAY	800	2,000	2,000	516	0	2,000	2,000
ADMINISTRATION-MANAGER	228,207	266,975	272,339	223,057	0	286,580	286,580

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 a Presidential Primary held in March.

We have budgeted for three elections in FY 2020-21. It is expected that Hartland Consolidated Schools will go out for a May millage. We will have both a Primary in August and General Election in November. Revenues include a projected reimbursement for conducting the Hartland School District election in the 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. See notes per 101.716.600.

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. See notes per 101.716.600.

706.000 Hourly full-time This is time that the accountant and clerk assistant spend on elections. See notes per 101.716.600.

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

714.000 Election worker covers the cost of the poll workers for election day activities and training leading up to the election. All election workers have to be recertified and trained every two years and this will occur again in FY 2020-21.

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

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 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 and meet actuarial projections. All MERS plans 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 to meet the requirements for straight ticket voting and no reason AV voting due to the passing of Proposal 18-3, Promote the Vote.

730.000 Postage for miscellaneous election related mail.

732.000 HCSP Effective April 1, 2020, the Township established a Health Care Savings Plan for full time employees through MERS. This is a defined contribution plan with required employee participation.

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 the new Clerk and Deputy Clerk to be certified in election administration prior to administering an election. Inspector certification takes place every two (2) years.

873.000 Mileage Covers mileage and/or travel to 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 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 outdated modems due to 4G requirements, backup tabulators, electronic poll books and any other outdated election equipment.

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.

BUDGET WORKSHEET

FYE 2020

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Brighton Township

Month: 3/31/2020	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND								
Expenditures								
Dept: 191 ELECTIONS								
702.000 SALARY-ELECTED	15,902	13,220	13,561	12,673	0	17,825	17,825	17,825
704.000 WAGES - DEPUTY	25,743	32,880	29,436	26,443	0	47,300	47,300	47,300
706.000 HOURLY FULL TIME	6,556	5,190	10,141	6,653	0	19,145	19,145	19,145
707.000 HOURLY- PART TIME	1,698	1,000	150	73	0	1,580	1,580	1,580
714.000 ELECTION WORKER	31,061	30,000	30,000	12,647	0	49,500	49,500	49,500
715.000 FICA	3,094	3,250	3,312	2,842	0	5,325	5,325	5,325
715.010 MEDICARE	724	760	774	665	0	1,245	1,245	1,245
716.000 HOSPITALIZATION INSURANCE	6,030	6,510	10,710	5,506	0	28,980	28,980	28,980
716.100 HRA/HSA	1,313	1,150	1,350	1,313	0	6,520	6,520	6,520
717.000 LIFE INSURANCE	118	250	250	112	0	390	390	390
718.000 PENSION	2,472	1,540	1,575	1,520	0	5,920	5,920	5,920
719.000 DISABILITY INS	51	570	570	58	0	970	970	970
727.000 SUPPLIES	6,935	10,000	10,000	5,495	0	10,000	10,000	10,000
730.000 POSTAGE	9,193	10,000	10,000	5,666	0	11,000	11,000	11,000
732.000 HEALTH CARE SAVINGS PLAN	0	0	0	0	0	990	990	990
737.000 SMALL EQUIPMENT EXPENSE	0	100	950	0	0	800	800	800
811.100 WORKERS'COMP	118	210	214	116	0	350	350	350
818.100 CONSULTING-ACCURACY TESTING	10,324	11,000	11,000	4,195	0	11,000	11,000	11,000
860.000 EDUCATION	596	1,500	500	0	0	1,000	1,000	1,000
873.000 MILEAGE/TRAVEL	58	500	500	75	0	400	400	400
900.000 PRINTING & PUBLISHING	250	1,500	1,500	202	0	500	500	500
931.000 EQUIPMENT MAINTENANCE & REPAIR	0	0	0	0	0			
940.000 EQUIPMENT RENTAL	191	400	400	187	0	500	500	500
958.000 DUES	255	200	350	326	0	400	400	400
969.000 CONTINGENCIES	0	500	500	0	0	500	500	500
970.000 CAPITAL OUTLAY	980	500	500	423	0	11,000	11,000	11,000
ELECTIONS	123,662	132,730	138,243	87,190	0	233,140	233,140	233,140

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. The Assessing Clerk became a full-time position by Board action on February 3, 2020 and is budgeted here as 55% Assessing and 45% Clerk for FY 20/21. A year end budget amendment should be expected to allocate dollars as actual staffing dictated. It is understood that in FY 21/22 the percentage allocation could change to 90% Assessing and 10% Clerk due to fewer election demands for that office.

707.000 Hourly part-time – None budget in FY 20/21.

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. Twenty 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.

727.000 Supplies include miscellaneous office supplies.

732.000 HCSP Effective April 1, 2020, the Township established a Health Care Savings Plan for full time employees through MERS. This is a defined contribution plan with required employee participation.

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 Pivot Point Assessing Software and Tablets. The 2020 county facilitated GIS flyover will be charged to "Other Charges" department. 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.

BUDGET WORKSHEET

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Brighton Township

Month: 3/31/2020	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND								
Expenditures								
Dept: 209 ASSESSOR								
703.000 SALARY-NOT ELECTED	74,910	76,110	78,072	72,618	0	82,120	82,120	82,120
706.000 HOURLY FULL TIME	60,015	63,620	66,551	63,260	0	92,385	92,385	92,385
707.000 HOURLY- PART TIME	20,648	23,000	23,530	19,237	0			
707.090 WAGES - CLERICAL O/T	0	1,000	1,000	0	0	1,000	1,000	1,000
708.000 PER DIEM COMP	1,260	4,000	4,000	840	0	4,000	4,000	4,000
715.000 FICA	9,758	10,200	10,536	9,667	0	10,870	10,870	10,870
715.010 MEDICARE	2,283	2,390	2,469	2,261	0	2,545	2,545	2,545
716.000 HOSPITALIZATION INSURANCE	41,710	43,280	38,080	37,585	0	42,255	42,255	42,255
716.100 HRA/HSA	8,750	7,660	8,760	8,750	0	11,160	11,160	11,160
716.500 PAYMENT IN LIEU OF HEALTH INS	600	800	800	800	0	800	800	800
717.000 LIFE INSURANCE	590	630	680	590	0	770	770	770
718.000 PENSION	14,015	15,670	15,868	14,463	0	20,490	20,490	20,490
719.000 DISABILITY INS	1,971	2,120	2,238	2,033	0	2,485	2,485	2,485
727.000 SUPPLIES	619	1,500	1,500	929	0	1,500	1,500	1,500
730.000 POSTAGE	4,015	5,300	5,300	3,956	0	5,400	5,400	5,400
732.000 HEALTH CARE SAVINGS PLAN	0	0	0	0	0	3,740	3,740	3,740
811.100 WORKERS'COMP	718	1,300	1,339	685	0	1,575	1,575	1,575
860.000 EDUCATION	1,492	3,500	3,500	3,360	0	3,500	3,500	3,500
873.000 MILEAGE/TRAVEL	175	200	200	0	0	200	200	200
900.000 PRINTING & PUBLISHING	1,774	2,800	2,800	1,625	0	2,800	2,800	2,800
958.000 DUES	400	1,100	1,300	1,209	0	1,300	1,300	1,300
969.000 CONTINGENCIES	0	500	300	0	0	500	500	500
970.000 CAPITAL OUTLAY	856	2,000	2,000	1,503	0	7,300	7,300	7,300
ASSESSOR	246,559	268,680	270,823	245,371	0	298,695	298,695	298,695

Clerk 215

The clerk's office is responsible for general ledger, accounts payable, payroll, utility billing, records management, cemetery records, FOIA, some communications including 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. See notes per 101.716.600.

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 the Deputy's work schedule ramps up during elections. See notes per 101.716.600.

706.000 Hourly full-time and 707.000 Hourly part-time – Wages for full-time accountant and full-time clerk assistant. The Assessing Clerk became a full-time position by Board action on February 3, 2020 and is budgeted here as 55% Assessing and 45% Clerk for FY 20/21. A year end budget amendment should be expected to allocate dollars as actual staffing dictated. It is understood that in FY 21/22 the percentage allocation could change to 90% Assessing and 10% Clerk due to fewer election demands for that office. See notes per 101.716.600.

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

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 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 Employee Division. This is to help offset future pension costs and meet actuarial projections. All MERS plans require employee participation.

732.000 HCSP Effective April 1, 2020, the Township established a Health Care Savings Plan for full time employees through MERS. This is a defined contribution plan with required 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 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 securely stored off site at another Township owned building. 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,, MI Government Finance Officers Association and Regional meetings. Current staff have completed the but the Clerk will be attending (this is a three year program).

873.000 Mileage Covers mileage and/or travel to various meetings 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/winter taxes. A postage line item has been put into the Legislative Board Department in case the newsletter causes the tax mailing costs to increase. The mailing costs are only affected if the postage cost exceeds the standard mail cost for the tax bill alone.

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

970.000 Capital Outlay – Various capital outlay items to improve the efficiency and operation of the Clerk's office as needed.

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.

BUDGET WORKSHEET

FYE 2020

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Brighton Township

	Prior Year	Current Year			(6)	(7)	(8)
		Original Budget	Amended Budget	Actual Thru March	Estimated Total	Requested	Recommended
Month: 3/31/2020	Actual						
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 215 TOWNSHIP CLERK							
702.000 SALARY-ELECTED	48,206	52,860	54,223	50,375	0	55,330	55,330
704.000 WAGES - DEPUTY	18,717	21,920	22,291	14,796	0	20,680	20,680
706.000 HOURLY FULL TIME	84,955	87,240	94,846	84,605	0	99,190	99,190
707.000 HOURLY-PART TIME	721	3,000	3,000	153	0	6,320	6,320
715.000 FICA	9,461	10,240	10,819	9,296	0	10,590	10,590
715.010 MEDICARE	2,213	2,400	2,535	2,174	0	2,480	2,480
716.000 HOSPITALIZATION INSURANCE	48,565	55,780	57,280	48,068	0	49,420	49,420
716.100 HRA/HSA	11,813	10,350	11,850	11,813	0	12,950	12,950
717.000 LIFE INSURANCE	678	810	1,011	688	0	770	770
718.000 PENSION	14,810	14,700	15,208	13,888	0	18,035	18,035
719.000 DISABILITY INS	1,274	1,710	2,182	1,322	0	1,635	1,635
727.000 SUPPLIES	843	1,000	1,000	744	0	1,000	1,000
730.000 POSTAGE	77	300	300	93	0	300	300
732.000 HEALTH CARE SAVINGS PLAN	0	0	0	0	0	2,430	2,430
737.000 SMALL EQUIPMENT EXPENSE	0	150	150	75	0	150	150
807.000 AUDIT SERVICES	9,320	9,600	9,600	9,320	0	9,600	9,600
811.100 WORKERS'COMP	295	640	676	320	0	655	655
826.010 TEMPORARY EMPLOYMENT SERVICES	0	0	0	0	0		
826.200 RECORD RETENTION SERVICES	1,298	3,000	3,000	848	0	3,000	3,000
860.000 EDUCATION	2,228	3,000	2,500	1,842	0	3,000	3,000
873.000 MILEAGE/TRAVEL	171	1,000	1,000	247	0	1,000	1,000
900.200 NEWSLETTER	2,849	3,500	3,800	3,780	0	4,500	4,500
958.000 DUES	795	600	800	781	0	1,000	1,000
969.000 CONTINGENCIES	0	300	300	0	0	300	300
970.000 CAPITAL OUTLAY	0	500	500	423	0	500	500
TOWNSHIP CLERK	259,289	284,600	298,871	255,651	0	304,835	304,835

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 Full Time. This is for the full-time employee that works in the Treasurer's office. Additional funds have been budgeted, contingent upon Board approval. This position became full-time in FY 2017-18.

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.

732.000 HCSP Effective April 1, 2020, the Township established a Health Care Savings Plan for full time employees through MERS. This is a defined contribution plan with required employee participation.

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 – for office equipment as needed including the replacement of office chairs.

BUDGET WORKSHEET

FY 2020

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Brighton Township

Month: 3/31/2020	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND								
Expenditures								
Dept: 253 TREASURER								
702.000 SALARY-ELECTED	66,355	66,080	67,784	63,048	0	71,295	71,295	71,295
704.000 WAGES - DEPUTY	54,019	54,790	56,209	52,635	0	59,125	59,125	59,125
704.030 WAGES-DEPUTY O/T	0	200	200	59	0	200	200	200
706.000 HOURLY FULL TIME	35,207	37,030	37,983	35,562	0	39,930	39,930	39,930
707.000 HOURLY- PART TIME	69	250	250	46	0			
715.000 FICA	9,557	9,930	10,183	9,508	0	10,690	10,690	10,690
715.010 MEDICARE	2,235	2,330	2,389	2,223	0	2,500	2,500	2,500
716.000 HOSPITALIZATION INSURANCE	25,670	27,110	32,510	32,462	0	35,575	35,575	35,575
716.100 HRA/HSA	6,296	5,740	1,140	1,045	0	1,045	1,045	1,045
716.500 PAYMENT IN LIEU OF HEALTH INS	1,000	2,000	2,000	2,000	0	2,000	2,000	2,000
717.000 LIFE INSURANCE	737	780	780	709	0	780	780	780
718.000 PENSION	14,968	16,460	16,717	15,384	0	19,415	19,415	19,415
719.000 DISABILITY INS	1,191	1,420	1,420	1,372	0	1,450	1,450	1,450
727.000 SUPPLIES	928	1,500	1,500	1,478	0	1,500	1,500	1,500
727.250 PROPERTY TAX FORMS	1,761	3,400	3,900	3,855	0	3,800	3,800	3,800
730.000 POSTAGE	10,323	10,500	10,500	8,292	0	10,500	10,500	10,500
732.000 HEALTH CARE SAVINGS PLAN	0	0	0	0	0	2,440	2,440	2,440
737.000 SMALL EQUIPMENT EXPENSE	179	500	500	270	0	500	500	500
807.000 AUDIT SERVICES	9,320	9,600	9,600	9,320	0	9,600	9,600	9,600
809.000 BANK FEES	0	1,200	1,200	0	0	1,000	1,000	1,000
809.100 NSF CHECKS RETURNED	0	0	0	0	0			
811.100 WORKERS'COMP	279	590	605	303	0	630	630	630
818.000 CONSULTING	0	500	500	0	0	250	250	250
860.000 EDUCATION	3,378	4,000	4,000	3,022	0	4,000	4,000	4,000
873.000 MILEAGE/TRAVEL	222	500	500	293	0	500	500	500
958.000 DUES	110	500	500	235	0	500	500	500
969.000 CONTINGENCIES	0	500	0	0	0	500	500	500
970.000 CAPITAL OUTLAY	2,075	2,575	2,575	0	0	2,575	2,575	2,575
TREASURER	245,879	259,985	265,445	243,121	0	282,300	282,300	282,300

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 East Grand River corridor lights.

923.000 – Water / Sewer Fee –The Township has periodically been responsible for SAD related expenses for Township owned properties. None are anticipated at this time.

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. The Township regularly utilizes the services of Green

Oak Township DPW staff and is invoiced for those hours worked in Brighton Township.

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: roofing and interior/exterior lighting

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

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FYE 2020

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Brighton Township

Month: 3/31/2020	Prior Year	Current Year				(6)	(7)	(8)				
		Original Budget	Amended Budget	Actual Thru March	Estimated Total							
Fund: 101 - GENERAL FUND												
Expenditures												
Dept: 265 TOWNSHIP HALL/GROUNDS												
707.000 HOURLY- PART TIME	1,919	4,000	4,000	1,655	0	4,000	4,000	4,000				
715.000 FICA	130	250	250	103	0	250	250	250				
715.010 MEDICARE	28	60	60	24	0	60	60	60				
727.000 SUPPLIES	10,014	14,000	14,000	5,921	0	14,000	14,000	14,000				
730.000 POSTAGE	117	1,300	1,300	1,226	0	1,300	1,300	1,300				
737.000 SMALL EQUIPMENT EXPENSE	436	1,000	1,000	118	0	1,000	1,000	1,000				
804.000 CONTRACTED SERVICES	1,985	3,400	3,400	1,913	0	3,600	3,600	3,600				
811.100 WORKERS'COMP	24	180	180	77	0	170	170	170				
818.000 CONSULTING	3,308	6,000	6,000	2,220	0	6,000	6,000	6,000				
920.000 UTILITIES	14,343	18,000	18,000	10,753	0	18,000	18,000	18,000				
921.000 STREET LIGHTING	8,062	10,000	10,000	7,132	0	10,000	10,000	10,000				
923.000 WATER /SEWER FEE	1,620	0	0	0	0							
930.000 BUILDING MAINTENANCE & REPAIR	16,786	47,000	47,000	35,527	0	35,000	35,000	35,000				
931.000 EQUIPMENT MAINTENANCE & REPAIR	6,844	11,000	11,000	8,388	0	13,000	13,000	13,000				
932.000 GROUNDS MAINTENANCE & REPAIR	18,456	22,000	22,000	23,609	0	35,000	35,000	35,000				
956.000 DRAIN ASSESSMENT/PRPTY TAX	870	0	0	0	0							
965.000 CHARGEBACK TAXES	118	10,000	10,000	214	0	10,000	10,000	10,000				
969.000 CONTINGENCIES	0	500	500	0	0	500	500	500				
974.000 CAPITAL IMPROVEMENTS	293,994	220,000	220,000	42,343	0	190,000	190,000	190,000				
977.000 CAPITAL OUTLAY- EQUIPMENT	0	1,000	1,000	0	0	1,000	1,000	1,000				
TOWNSHIP HALL/GROUNDS												
	379,054	369,690	369,690	141,223	0	342,880	342,880	342,880				

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.

BUDGET WORKSHEET

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Brighton Township

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Month: 3/31/2020	Prior	Current Year			(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended
Actual	Budget	Budget	March	Total	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 276 CEMETERY							
932.000 GROUNDS MAINTENANCE & REPAIR	2,044	10,000	10,000	7,345	0	28,000	28,000
970.000 CAPITAL OUTLAY	0	30,000	30,000	0	0	30,000	30,000
CEMETERY	2,044	40,000	40,000	7,345	0	58,000	58,000

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 The Township Board has taken active steps to ensure that the system is funded at 104%. Over the past five years this funding level has dropped as MERS actuarial assumptions have changed. A supplemental payment beyond the Annual Required Contribution (ARC) may be warranted following the issuance of the 2019 MERS Valuation Report.

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 Annex.

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.

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: Replacement of computer workstations and/or servers based upon ITRIGHT inventory report, BS&A Financial software, GIS aerial photography and Cybersecurity.

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Brighton Township

Month: 3/31/2020	Prior	Current Year			(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended
Actual	Budget	Budget	March	Total	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 299 OTHER CHARGES & SERVICES							
718.000 PENSION	100,000	25,000	225,000	223,740	0	25,000	25,000
737.000 SMALL EQUIPMENT EXPENSE	367	500	500	0	0	500	500
804.000 CONTRACTED SERVICES	17,053	20,000	20,000	17,050	0	32,000	32,000
804.800 CONTRACTED SERVICES-MSP	6,560	12,000	12,000	4,128	0	12,000	12,000
811.000 LIABILITY INSURANCE	27,529	30,000	30,000	28,323	0	30,000	30,000
811.200 IDENTITY THEFT INSURANCE	724	780	780	712	0	780	780
826.100 COMPUTER SUPPORT SERVICES	16,940	20,000	20,000	16,430	0	20,000	20,000
827.000 LEGAL	81,721	140,000	140,000	82,450	0	85,000	85,000
853.000 TELEPHONE	10,283	9,000	9,000	3,594	0	4,000	4,000
861.000 GAS AND OIL	870	1,500	1,500	659	0	1,500	1,500
931.000 EQUIPMENT MAINTENANCE & REPAIR	6,394	7,500	7,500	7,281	0	7,500	7,500
933.000 VEHICLE MAINTENANCE & REPAIR	169	1,500	1,500	590	0	1,500	1,500
940.000 EQUIPMENT RENTAL	1,623	2,200	2,200	1,652	0	2,200	2,200
951.000 LEASE-BACK MSP/DIETZ	137,484	137,500	137,500	126,027	0	137,500	137,500
969.000 CONTINGENCIES	0	500	500	0	0	500	500
970.000 CAPITAL OUTLAY	57,088	215,000	215,000	78,098	0	105,000	105,000
OTHER CHARGES & SERVICES	464,805	622,980	822,980	590,734	0	464,980	464,980

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:

- Exterior fascia

BUDGET WORKSHEET

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Brighton Township

Month: 3/31/2020	Prior	Current Year			(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended
Actual	Budget	Budget	March	Total	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 336 FIRE DEPARTMENT							
804.700 CONTRACTED SERVICES- BAFA	6,693	9,000	9,000	6,071	0	9,000	9,000
818.000 CONSULTING	216	6,000	6,000	0	0	6,000	6,000
921.000 STREET LIGHTING	325	400	400	372	0	400	400
923.000 WATER /SEWER FEE	407	1,200	1,200	305	0	1,200	1,200
930.000 BUILDING MAINTENANCE & REPAIR	254	8,000	8,000	420	0	8,000	8,000
931.000 EQUIPMENT MAINTENANCE & REPAIR	0	0	0	0	0		
932.000 GROUNDS MAINTENANCE & REPAIR	855	2,000	2,000	177	0	2,000	2,000
956.000 DRAIN ASSESSMENT/PRPTY TAX	0	50	50	0	0		
958.500 BAFA	0	0	0	0	0		
970.000 CAPITAL OUTLAY	0	0	0	0	0		
974.000 CAPITAL IMPROVEMENTS	1,035	85,000	85,000	7,741	0	100,000	100,000
FIRE DEPARTMENT	9,785	111,650	111,650	15,086	0	126,600	126,600

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.

732.000 HCSP Effective April 1, 2020, the Township established a Health Care Savings Plan for full time employees through MERS. This is a defined contribution plan with required employee participation.

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. ZBA/Rezoning file scanning began in FY18/19 and will continue in FY20/21 will be charged here. The Master Plan process began in FY 19/20 and will continue in 20/21.

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.

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.

970.000 Capital Outlay – Six tablet / laptops for PC & ZBA meetings.

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Brighton Township

Month: 3/31/2020	Prior	Current Year			(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended
Actual	Budget	Budget	March	Total	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 400 PLANNING							
703.000 SALARY-NOT ELECTED	59,521	60,470	62,042	57,709	0	65,250	65,250
708.000 PER DIEM COMP	7,476	11,000	11,000	8,260	0	11,000	11,000
715.000 FICA	3,690	3,750	3,847	3,578	0	4,050	4,050
715.010 MEDICARE	879	880	903	837	0	950	950
716.000 HOSPITALIZATION INSURANCE	17,206	17,860	16,260	15,504	0	16,095	16,095
716.100 HRA/HSA	3,609	3,160	3,660	3,609	0	3,610	3,610
717.000 LIFE INSURANCE	203	210	210	203	0	215	215
718.000 PENSION	8,826	9,680	9,743	8,762	0	11,745	11,745
719.000 DISABILITY INS	867	930	930	903	0	955	955
727.000 SUPPLIES	508	1,000	1,000	298	0	1,000	1,000
730.000 POSTAGE	472	2,000	2,000	360	0	2,000	2,000
732.000 HEALTH CARE SAVINGS PLAN	0	0	0	0	0	1,620	1,620
803.000 CONTRACTED-SPECIAL PROJECTS	5,783	70,000	70,000	20,195	0	70,000	70,000
811.100 WORKERS'COMP	312	540	554	288	0	850	850
819.000 ENGINEERING SERVICES	29,687	45,000	45,000	41,368	0	45,000	45,000
860.000 EDUCATION	1,488	1,500	1,500	449	0	1,500	1,500
873.000 MILEAGE/TRAVEL	36	200	200	19	0	200	200
900.900 PUBLISHING	0	3,000	3,500	3,315	0	3,500	3,500
900.990 PUBLISHING-REFUND/REIMBURSABLE	3,913	0	0	0	0		
958.000 DUES	60	60	60	60	0	100	100
969.000 CONTINGENCIES	0	500	0	0	0	500	500
970.000 CAPITAL OUTLAY	0	1,000	1,000	0	0	4,500	4,500
PLANNING	144,536	232,740	233,409	165,717	0	244,640	244,640

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.

732.000 HCSP Effective April 1, 2020, the Township established a Health Care Savings Plan for full time employees through MERS. This is a defined contribution plan with required employee participation.

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

970.000 Capital Outlay None are budgeted.

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Brighton Township

Month: 3/31/2020	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND								
Expenditures								
Dept: 412 CODE ENFORCEMENT								
703.000 SALARY-NOT ELECTED	7,215	7,330	7,520	6,995	0	7,910	7,910	7,910
715.000 FICA	447	460	472	434	0	495	495	495
715.010 MEDICARE	88	110	113	101	0	115	115	115
716.000 HOSPITALIZATION INSURANCE	2,086	2,180	2,080	1,879	0	1,955	1,955	1,955
716.100 HRA/HSA	438	390	490	438	0	440	440	440
717.000 LIFE INSURANCE	25	30	30	25	0	30	30	30
718.000 PENSION	1,070	1,180	1,188	1,062	0	1,425	1,425	1,425
719.000 DISABILITY INS	105	120	120	110	0	120	120	120
727.000 SUPPLIES	0	100	100	0	0	100	100	100
730.000 POSTAGE	0	100	100	0	0	100	100	100
732.000 HEALTH CARE SAVINGS PLAN	0	0	0	0	0	200	200	200
811.100 WORKERS'COMP	41	70	72	37	0	105	105	105
969.000 CONTINGENCIES	0	500	500	0	0	500	500	500
970.000 CAPITAL OUTLAY	0	0	0	0	0			
CODE ENFORCEMENT	11,515	12,570	12,785	11,081	0	13,495	13,495	13,495

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 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 costs are budgeted here.

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Brighton Township

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Month: 3/31/2020	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru				
	Actual	Budget	Budget	March	Estimated	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND								
Expenditures								
Dept: 426 EMERGENCY PREPAREDNESS								
920.000 UTILITIES	0	500	500	38	0	500	500	500
935.000 TORNADO SIREN REPAIR	3,400	5,000	5,000	0	0	5,000	5,000	5,000
EMERGENCY PREPAREDNESS	3,400	5,500	5,500	38	0	5,500	5,500	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 February 24, 2020 the Board approved a five-year agreement with LCDC with an annual estimate of \$44,037. This maximum figure is shared by all participating agencies. Brighton Township would be responsible for five percent of that \$44,037 or \$2,201 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 between the county, township, and property owners. The township's share 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.

NOTE – The Livingston County Drain Commission has informed the Township that the Board of Determination has found that maintenance and improvement were necessary for the Brighton No. 4 County Drain. The total cost of this project is estimated upwards of \$1.2 million. The exact cost and Township share have yet to be determined. It is unknown if the LCDC will assess in the Township's 2020/21 or 2021/22 Fiscal Year.

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	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	March	Total			
Fund: 101 - GENERAL FUND								
Expenditures								
Dept: 445 DRAINS								
727.000 SUPPLIES	0	100	100	0	0			
804.000 CONTRACTED SERVICES	1,189	3,000	3,000	374	0	3,000	3,000	3,000
959.000 DRAIN AT LARGE	5,020	10,000	10,000	6,825	0	15,000	15,000	15,000
962.000 PERMIT FEES	142	500	500	142	0	500	500	500
DRAINS	6,351	13,600	13,600	7,341	0	18,500	18,500	18,500

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. Costs incurred through the PPP Program and Gravel/Limestone application are now charged in Fund 792.

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	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended
Actual	Budget	Budget	March	Total	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 446 ROADS							
819.000 ENGINEERING SERVICES	0	5,000	5,000	304	0	5,000	5,000
822.000 DUST CONTROL	43,543	55,000	55,000	40,892	0	55,000	55,000
974.000 CAPITAL IMPROVEMENTS	110,000	120,000	120,000	109,679	0	125,000	125,000
ROADS	153,543	180,000	180,000	150,875	0	185,000	185,000

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 (now Wood Environmental & Infrastructure Solutions). 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. The Township will be continuing performing limited monitoring and sampling through 2022.

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.

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Actual	Budget	Budget	March	Total	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 525 ENVIRONMENTAL							
804.000 CONTRACTED SERVICES	800	2,000	2,000	160	0	2,000	2,000
818.200 CONSULT-COLLET DUMP MONITORING	27,739	26,000	26,000	18,494	0	26,000	26,000
827.000 LEGAL	23,989	16,000	20,000	16,779	0	16,000	16,000
967.000 PROJECT COSTS	3,533	8,000	25,500	12,362	0	8,000	8,000
ENVIRONMENTAL	56,061	52,000	73,500	47,795	0	52,000	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. In FY 2019-20 the Township expanded collection opportunities for its residents by offering a second large item pick up and yard waste collection.

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	Year	Original	Amended	Actual Thru				
	Actual	Budget	Budget	March	Estimated	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND								
Expenditures								
Dept: 528 MUNICIPAL REFUSE COLLECTION								
826.000 CONTRACTS		3,655	6,500	21,500	12,336	0	21,500	21,500
MUNICIPAL REFUSE COLLECTION		<u>3,655</u>	<u>6,500</u>	<u>21,500</u>	<u>12,336</u>	<u>0</u>	<u>21,500</u>	<u>21,500</u>

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.

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	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	March	Total			
Fund: 101 - GENERAL FUND								
Expenditures								
Dept: 536 SEWER AND WATER								
708.000 PER DIEM COMP	600	1,500	1,500	1,125	0	1,500	1,500	1,500
804.000 CONTRACTED SERVICES	0	5,000	5,000	0	0	5,000	5,000	5,000
819.000 ENGINEERING SERVICES	2,207	10,000	10,000	4,637	0	10,000	10,000	10,000
827.000 LEGAL	5,420	10,000	10,000	248	0	10,000	10,000	10,000
827.010 LEGAL-SHONER & POTOCKI V BT	4,414,260	0	0	0	0			
969.000 CONTINGENCIES	0	500	500	0	0	500	500	500
974.000 CAPITAL IMPROVEMENTS	0	115,000	115,000	85,742	0	90,000	90,000	90,000
SEWER AND WATER	4,422,487	142,000	142,000	91,752	0	117,000	117,000	117,000

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.

804.010 Contracted Services / Capital Projects – Brighton Township and Green Oak Township have each committed \$65,000 toward site improvements at Meijer Park.

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.

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Actual	Budget	Budget	March	Total	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 751 PARKS AND RECREATION							
804.000 CONTRACTED SERVICES	150,000	150,000	150,000	150,000	0	150,000	150,000
804.010 CONTRACT SERV-CAPITAL PROJECT	0	0	0	0	0	65,000	65,000
804.900 CONTRACT SERV-HARTLAND SR CTR	4,000	4,000	4,000	4,000	0	4,000	4,000
818.000 CONSULTING	0	0	0	0	0		
969.000 CONTINGENCIES	0	0	0	0	0		
PARKS AND RECREATION	154,000	154,000	154,000	154,000	0	219,000	219,000

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.

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	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
Actual	Budget	Budget	March	Total	Requested	Recommended	Adopted	
Fund: 101 - GENERAL FUND								
Expenditures								
Dept: 890 CONTINGENCY								
827.200 CONT LIABILITY-TAX APPEALS	0	10,000	10,000	0	0	10,000	10,000	10,000
827.300 CONT LIABILITY- BOND RESERVE	0	0	0	0	0			
827.400 CONT LIABILITY-ELECT EQUIPMENT	0	0	0	0	0			
827.500 CONT LIABILITY-DELINQUENT TAX	0	0	0	0	0			
CONTINGENCY	0	10,000	10,000	0	0	10,000	10,000	10,000

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.

999.814 Transfer Out – Road Projects (SAD's) – The General Fund will be making a short-term loan to Fund # 814 to cover construction invoicing. Once the projects (Demaria West, Meadowood, Shenandoah and Shenandoah Pond) are invoiced by LCRC, the Township will pursue Bonds. Bond proceeds will reimburse the General Fund.

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Actual	Budget	Budget	March	Total	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 999 TRANSFERS							
999.208 TRANSFER OUT TO PARKS	50,000	50,000	50,000	50,000	0	50,000	50,000
999.209 TRANSFER OUT TO CEMETERY FUND	10,000	10,000	10,000	10,000	0	10,000	10,000
999.257 TRAN OUT TO BUDGET STABILIZ	0	2,000	2,000	0	0	2,000	2,000
999.702 TRANSFER OUT TO PATHWAY FUND	100,000	100,000	100,000	100,000	0	100,000	100,000
999.792 TRANSFER OUT TO FUTURE ROADS	250,000	1,380,000	1,380,000	1,380,000	0	250,000	250,000
999.814 TRAN OUT TO ROAD PROJECTS	0	0	0	0	0	1,475,604	1,475,604
TRANSFERS	410,000	1,542,000	1,542,000	1,540,000	0	1,887,604	1,887,604

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	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND								
Expenditures								
Total Expenditures		7,439,154	4,899,280	5,146,684	4,095,829	0	5,344,664	5,344,664
GENERAL FUND		-3,538,459	-1,151,970	-1,399,374	807,405	0	4,564	4,564
Grand Total:		-3,538,459	-1,151,970	-1,399,374	807,405	0	4,564	4,564