



CHARTER TOWNSHIP OF BRIGHTON

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FY 2021-2022

BUDGET

ADOPTED ON

MARCH 15, 2021

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). The 2020 Final Taxable value was \$1,181,604,312). The Proposed FY21-22 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. Historically, as new permits for housing construction increased, this revenue source also increased. However, we have seen a three-year decline which may be representative of the “cutting the cord” trend.

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 is projected to decrease slightly. Given the impact of COVID-19 on the economy it remains uncertain as to the exact impact on state revenue.

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 2020/21.

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.

699.405 Transfer In from Municipal Water - This is repayment of the \$1,150,000 loan from the General Fund established in 2013.

699.999 Transfer In – Road Projects (SAD's) – IN FY 19-20 the General Fund made a short-term loan to Fund # 814 to cover construction invoicing. Once the projects (Demaria West, Meadowood, Shenandoah and Shenandoah Pond) were invoiced by LCRC, the Township issued Bonds. Bond proceeds reimbursed the General Fund in the same Fiscal Year.

BUDGET WORKSHEET

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3/16/2021

2:06 pm

Brighton Township

Month: 3/31/2021	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru				
	Actual	Budget	Budget	March	Estimated	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND								
Revenues								
Dept: 000								
402.000 PROPERTY TAXES	1,007,278	1,018,000	1,018,000	998,488	0	1,050,000	1,050,000	1,050,000
410.000 DELIQ PERSONAL PROPERTY TAXES	0	500	500	0	0	500	500	500
423.000 MOBILE HOME FEES	282	270	270	282	0	270	270	270
441.000 LOC COM STAB SHARE- PPT REIMB	92,744	80,000	80,000	98,486	0	73,000	73,000	73,000
445.000 INTEREST/PENALTIES	26	100	100	48	0	100	100	100
447.000 PROPERTY TAX ADMIN FEE	322,216	290,000	290,000	330,295	0	330,000	330,000	330,000
448.000 SUMMER TAX COLLECTION SVC CHG	25,123	25,000	25,000	25,036	0	25,000	25,000	25,000
448.100 DOG LICENSE COLLECTION FEE	410	500	500	182	0	500	500	500
451.000 CABLE TV FEE	315,608	315,000	315,000	233,826	0	300,000	300,000	300,000
460.000 TELECOMM. R.O.W. MAINT FEE	14,200	14,500	14,500	15,575	0	14,500	14,500	14,500
465.000 LICENSE/PERMITS	280	200	200	70	0	200	200	200
481.000 SIGN PERMITS	750	500	500	450	0	500	500	500
482.000 TENANT OCCUPANCY	540	750	750	690	0	750	750	750
482.100 TEMPORARY USE	1,100	1,300	1,300	900	0	1,000	1,000	1,000
482.200 LAND USE PERMIT	13,550	12,000	12,000	12,750	0	12,000	12,000	12,000
482.300 HOME OCCUPATIONS	180	120	120	180	0	120	120	120
528.000 OTHER FEDERAL GRANTS	0	0	16,296	16,296	0			
539.400 CTCL GRANT	0	0	5,000	5,000	0			
574.000 STATE REVENUE SHARING	1,594,254	1,585,000	1,585,000	1,317,948	0	1,538,236	1,538,236	1,538,236
574.100 CVTRS	57,643	60,000	60,000	41,936	0	64,477	64,477	64,477
574.200 SUPPLEMENTAL	4,794	0	0	0	0			
607.000 ADMINISTATIVE FEE SEWER	4,800	4,800	4,800	4,800	0	4,800	4,800	4,800
607.400 ADMINISTRATIVE FEE- ESCROW	400	100	100	100	0	100	100	100
609.000 PLANNING FEES	62,768	40,000	40,000	46,903	0	40,000	40,000	40,000
609.100 ZONING FEES	11,000	11,500	11,500	15,000	0	11,500	11,500	11,500
615.000 PLAN REVIEW FEE	7,650	7,000	7,000	8,525	0	7,000	7,000	7,000
616.000 TAP IN FEE	1,282,500	102,600	102,600	605,290	0	102,600	102,600	102,600
622.000 SOIL REMOVAL FEE	5,100	0	0	2,550	0	4,000	4,000	4,000
625.000 ADDRESSING	0	0	0	0	0			
627.000 SALE OF TRASH TAGS	660	0	0	406	0	300	300	300
645.000 SALE OF MATERIALS	3,074	2,000	2,000	3,857	0	2,000	2,000	2,000
645.100 FOIA SALE OF MATERIALS	420	200	200	447	0	200	200	200
646.000 SALE OF INVENTORY	0	0	0	0	0			
650.000 SALE OF CEMETERY LOTS	0	0	0	900	0			
655.000 NSF FEE	420	100	100	595	0	100	100	100
656.000 FINES	0	0	0	0	0			

BUDGET WORKSHEET

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Brighton Township

Month: 3/31/2021	Prior Year Actual	Current Year			(6)	(7)	(8)
	Original Budget	Amended Budget	Actual Thru March	Estimated Total	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND							
Revenues							
Dept: 000							
664.000 INTEREST EARNED	108,552	25,000	25,000	41,679	0	25,000	25,000
664.405 INT- LOAN WATER BOND PAYOFF	11,500	11,500	11,500	11,500	0		
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	98,095	92,000	92,000	89,732	0	92,000	92,000
667.200 RENT- MSP	137,484	137,484	137,484	137,484	0	137,484	137,484
668.000 RENT- MEETING ROOM	350	500	500	-50	0		
669.000 INTEREST FROM SAD PMT	356	0	0	1,635	0	1,460	1,460
669.805 LAKESHORE SAD INTEREST	0	0	0	0	0		
671.000 OTHER REVENUE	1,977	100	100	5,291	0		
675.000 COMCAST/ AT&T PEG FEES	19,674	20,000	20,000	13,630	0	20,000	20,000
676.000 REIMBURSEMENT	12,035	5,000	5,000	11,603	0		
677.000 REIMBURSEMENT- ELECTIONS	34,467	10,000	10,000	0	0		
678.000 REINMBURSEMENT-STATE PRIMARY	34,252	0	0	0	0		
679.000 FILING FEE IN LIEU OF PETITION	300	0	0	700	0		
680.000 OTHER GRANTS	6,703	0	0	0	0		
687.000 REFUNDS	802	0	0	241	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	60	0	0	93	0		
699.000 APPROPRIATION TRANSFER IN	0	0	0	0	0		
699.257 TRAN IN BUDGET STABLILZ	0	0	0	0	0	2,000	2,000
699.405 TRAN IN FROM MUNICIPAL WATER	0	0	0	0	0	1,150,000	1,150,000
699.792 TRANSFER IN FROM FUTURE ROADS	0	0	0	0	0		
699.814 TRAN IN FROM ROAD PROJECTS	0	1,475,604	1,475,604	1,288,218	0		
699.999 APPROPRIATION TRAN IN FUND BAL	0	0	0	0	0		
Dept: 000	5,296,377	5,349,228	5,370,524	5,389,567	0	5,011,697	5,011,697

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 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. Also, ongoing costs for Clerk and Treasurer (Defined Benefit Pension Division 10 only) are charged here.

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. Examples of past projects include: compensation study, feasibility studies, traffic studies, CIP and 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. Employee and Township delegates to the MERS conference are charged here. Annual MTA virtual training package.

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 (\$200), HRWC (\$2,000), MIDEAL (\$250).

958.700 Economic Development. Prior to 2016 the Township made a contribution for participating with EDC/SPARK. No financial participation has taken place since that time.

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

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Brighton Township

Month: 3/31/2021	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND								
Revenues								
Total Revenues		5,296,377	5,349,228	5,370,524	5,389,567	0	5,011,697	5,011,697
Expenditures								
Dept: 101 LEGISLATIVE-TWSP BOARD								
702.000 SALARY-ELECTED		30,561	32,030	32,038	28,233	0	31,470	31,470
715.000 FICA		1,881	1,990	1,990	1,764	0	1,960	1,960
715.010 MEDICARE		443	465	465	410	0	460	460
716.600 DISCRETIONARY INCREASE		0	26,345	10,774	0	0	32,720	32,720
717.000 LIFE INSURANCE		206	220	220	202	0	260	260
718.000 PENSION		7,586	10,160	10,162	9,181	0	13,310	13,310
718.100 PENSION FEES		138	600	600	95	0	200	200
727.000 SUPPLIES		133	500	500	235	0	500	500
811.100 WORKERS'COMP		40	80	80	34	0	80	80
818.000 CONSULTING		12,386	10,000	10,000	5,610	0	10,000	10,000
819.000 ENGINEERING SERVICES		4,842	15,000	12,870	4,056	0	15,000	15,000
860.000 EDUCATION		1,225	4,000	4,000	1,900	0	5,500	5,500
873.000 MILEAGE/TRAVEL		556	500	500	0	0	500	500
900.000 PRINTING & PUBLISHING		10,185	11,000	11,000	5,658	0	11,000	11,000
900.100 ORDINANCE CODIFICATION		1,150	8,000	8,000	3,081	0	8,000	8,000
958.000 DUES		9,610	9,500	11,630	11,627	0	12,000	12,000
958.700 ECONOMIC DEVOPMENT		0	0	0	0	0		
969.000 CONTINGENCIES		0	1,000	1,000	0	0	1,000	1,000
970.000 CAPITAL OUTLAY		0	0	0	0	0		
LEGISLATIVE-TWSP BOARD		80,942	131,390	115,829	72,086	0	143,960	143,960

SUPERVISOR

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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

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Brighton Township

Month: 3/31/2021	Prior Year	Current Year			(6)	(7)	(8)	
	Actual	Original Budget	Amended Budget	Actual Thru March	Estimated Total	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND								
Expenditures								
Dept: 171 SUPERVISOR								
702.000 SALARY-ELECTED	31,606	33,125	33,133	29,192	0	32,550	32,550	32,550
715.000 FICA	1,960	2,055	2,056	1,810	0	2,020	2,020	2,020
715.010 MEDICARE	458	485	485	423	0	480	480	480
717.000 LIFE INSURANCE	62	65	65	62	0	70	70	70
718.000 PENSION	3,138	3,315	3,316	3,002	0	3,260	3,260	3,260
718.100 PENSION FEES	35	200	200	23	0	200	200	200
727.000 SUPPLIES	0	200	200	0	0	200	200	200
811.100 WORKERS'COMP	40	80	80	34	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	0	0	0	0	0	2,000	2,000	2,000
SUPERVISOR	37,299	41,025	41,035	34,546	0	42,360	42,360	42,360

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 defined benefit plan 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

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Brighton Township

Month: 3/31/2021	Prior Year Actual	Current Year			(6)	(7)	(8)	
		Original Budget	Amended Budget	Actual Thru March	Estimated Total	Requested	Recommended	
Fund: 101 - GENERAL FUND								
Expenditures								
Dept: 172 ADMINISTRATION-MANAGER								
703.000 SALARY-NOT ELECTED	110,827	117,310	119,118	105,562	0	117,570	117,570	
706.000 HOURLY FULL TIME	77,379	80,500	81,744	74,970	0	80,670	80,670	
707.000 HOURLY-PART TIME	0	1,000	1,000	0	0	1,000	1,000	
715.000 FICA	11,772	12,525	12,714	11,519	0	12,560	12,560	
715.010 MEDICARE	2,753	2,930	2,974	2,694	0	2,940	2,940	
716.000 HOSPITALIZATION INSURANCE	4,617	23,730	23,730	4,003	0	4,990	4,990	
716.100 HRA/HSA	1,921	6,300	6,300	1,797	0	1,800	1,800	
716.500 PAYMENT IN LIEU OF HEALTH INS	3,200	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	15,086	16,975	17,224	15,602	0	17,010	17,010	
719.000 DISABILITY INS	2,626	2,775	2,775	2,774	0	2,990	2,990	
727.000 SUPPLIES	54	500	500	222	0	500	500	
730.000 POSTAGE	538	500	900	841	0	600	600	
732.000 HEALTH CARE SAVINGS PLAN	0	5,545	5,545	3,683	0	4,030	4,030	
811.100 WORKERS'COMP	430	910	924	379	0	920	920	
818.000 CONSULTING	0	1,000	1,000	0	0	2,000	2,000	
860.000 EDUCATION	1,779	4,000	1,400	0	0	4,000	4,000	
873.000 MILEAGE/TRAVEL	487	1,000	1,000	0	0	1,000	1,000	
958.000 DUES	2,150	2,200	2,200	1,148	0	2,400	2,400	
969.000 CONTINGENCIES	0	1,000	1,000	0	0	1,000	1,000	
970.000 CAPITAL OUTLAY	516	2,000	4,200	250	0	2,000	2,000	
ADMINISTRATION-MANAGER	236,775	286,580	290,128	229,284	0	263,860	263,860	

ELECTIONS

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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 one election in FY' 2021-22. It is possible and expected that at least one election will occur and we typically budget for that as we often have a request for a special election in odd years. Revenues include a projected reimbursement for conducting the special election is expected if it were to occur.

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 spends on elections. See notes per 101.716.600.

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

714.000 Election worker covers the cost of the poll workers for election day activities, support staff leading up to the election 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 2022-23.

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

716.100 HRA/HAS 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.). Health related supplies to keep AV counting boards, precincts workers and voters protected from the transfer of illnesses and other health concerns. 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 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 election equipment originally purchased is under warranty and we do not start paying for ongoing maintenance until Year 6 (2022). Two additional tabulators were purchased in 2020, making the ongoing maintenance to take place in 2026. 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.

958.000 Dues – Membership and subscription costs to various professional organizations.

964.000 Refunds Place holder for presidential election year. This is to hold funds for reimbursement to candidates running for township office that file a \$100 fee to be placed on the ballot in lieu of submitting petition signatures.

969.000 Contingencies – Emergent needs

970.000 Capital Outlay Monies to replace faulty modems, backup or additional tabulators, electronic poll books, replacement of damaged voting booths 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

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Brighton Township

Month: 3/31/2021	Prior Year Actual	Current Year			(6)	(7)	(8)
	Original Budget	Amended Budget	Actual Thru March	Estimated Total	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 191 ELECTIONS							
702.000 SALARY-ELECTED	13,534	17,825	18,121	17,358	0	15,360	15,360
704.000 WAGES - DEPUTY	28,774	47,300	47,741	29,697	0	19,800	19,800
706.000 HOURLY FULL TIME	7,895	19,145	19,418	19,147	0	8,440	8,440
707.000 HOURLY- PART TIME	73	1,580	1,580	0	0	1,000	1,000
714.000 ELECTION WORKER	23,346	49,500	42,640	31,178	0	19,545	19,545
715.000 FICA	3,117	5,325	5,388	4,112	0	2,710	2,710
715.010 MEDICARE	729	1,245	1,260	965	0	640	640
716.000 HOSPITALIZATION INSURANCE	5,506	28,980	28,980	12,001	0	7,870	7,870
716.100 HRA/HSA	1,313	6,520	6,520	2,661	0	1,640	1,640
717.000 LIFE INSURANCE	112	390	390	196	0	150	150
718.000 PENSION	1,751	5,920	5,961	2,881	0	1,690	1,690
719.000 DISABILITY INS	58	970	970	251	0	140	140
727.000 SUPPLIES	8,641	10,000	10,500	10,412	0	5,000	5,000
730.000 POSTAGE	6,100	11,000	12,500	12,410	0	8,000	8,000
732.000 HEALTH CARE SAVINGS PLAN	0	990	990	363	0	480	480
737.000 SMALL EQUIPMENT EXPENSE	703	800	800	338	0	500	500
811.100 WORKERS'COMP	116	350	354	227	0	170	170
818.100 CONSULTING-ACCURACY TESTING	12,589	11,000	15,860	15,860	0	7,000	7,000
860.000 EDUCATION	0	1,000	1,000	742	0	1,000	1,000
873.000 MILEAGE/TRAVEL	103	400	400	44	0	200	200
900.000 PRINTING & PUBLISHING	202	500	500	323	0	750	750
931.000 EQUIPMENT MAINTENANCE & REPAIR	0	0	0	0	0		
940.000 EQUIPMENT RENTAL	304	500	500	231	0	200	200
958.000 DUES	326	400	400	289	0	200	200
964.000 REFUNDS	0	0	1,000	1,000	0		
969.000 CONTINGENCIES	0	500	500	0	0	500	500
970.000 CAPITAL OUTLAY	423	11,000	11,000	10,104	0	16,500	16,500
ELECTIONS	115,715	233,140	235,273	172,790	0	119,485	119,485

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 had been working 3 days per week but became a full-time position by Board action on February 3, 2020 and is budgeted at 90% Assessing and 10% Clerk for FY 20/21. This cost share will fluctuate year to year to coincide with heavy election years. A year end budget amendment should be expected to allocate dollars as actual staffing dictated.

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.

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.

737.000 Small Equipment Expense Pivot Pay annual maintenance and cellular data plan.

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 Printer Replacement.

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.

Note: In December 2020, The Township Board entered into a Designated Assessor Interlocal Agreement with Livingston County pursuant to PA 660 of 2018. No costs for this agreement are budgeted as costs would only be incurred if the Township were AMAR non-compliant and non-responsive.

BUDGET WORKSHEET

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Brighton Township

Month: 3/31/2021	Prior Year Actual	Current Year				(6)	(7)	(8)	
		Original Budget	Amended Budget	Actual Thru March	Estimated Total	Requested	Recommended	Adopted	
Fund: 101 - GENERAL FUND									
Expenditures									
Dept: 209 ASSESSOR									
703.000 SALARY-NOT ELECTED	77,578	82,120	83,383	73,893	0	82,300	82,300	82,300	
706.000 HOURLY FULL TIME	68,002	92,385	93,511	89,347	0	109,920	109,920	109,920	
707.000 HOURLY-PART TIME	19,237	0	322	0	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	1,470	4,000	4,000	2,205	0	4,000	4,000	4,000	
715.000 FICA	10,221	10,870	11,038	10,316	0	12,150	12,150	12,150	
715.010 MEDICARE	2,402	2,545	2,584	2,402	0	2,840	2,840	2,840	
716.000 HOSPITALIZATION INSURANCE	37,585	42,255	42,255	37,114	0	43,820	43,820	43,820	
716.100 HRA/HSA	8,750	11,160	11,160	8,188	0	9,810	9,810	9,810	
716.500 PAYMENT IN LIEU OF HEALTH INS	800	800	1,300	1,300	0	2,600	2,600	2,600	
717.000 LIFE INSURANCE	590	770	770	720	0	860	860	860	
718.000 PENSION	15,459	20,490	20,602	18,293	0	24,510	24,510	24,510	
719.000 DISABILITY INS	2,033	2,485	2,485	2,483	0	2,970	2,970	2,970	
727.000 SUPPLIES	1,193	1,500	1,500	323	0	1,500	1,500	1,500	
730.000 POSTAGE	4,114	5,400	5,400	3,845	0	5,400	5,400	5,400	
732.000 HEALTH CARE SAVINGS PLAN	0	3,740	3,740	1,942	0	3,900	3,900	3,900	
737.000 SMALL EQUIPMENT EXPENSE	0	0	0	0	0	4,000	4,000	4,000	
811.100 WORKERS'COMP	685	1,575	1,597	633	0	1,300	1,300	1,300	
853.000 TELEPHONE	0	0	0	0	0	960	960	960	
860.000 EDUCATION	3,470	3,500	3,500	665	0	3,500	3,500	3,500	
873.000 MILEAGE/TRAVEL	0	200	200	0	0	200	200	200	
900.000 PRINTING & PUBLISHING	1,865	2,800	2,800	940	0	2,800	2,800	2,800	
958.000 DUES	1,209	1,300	1,300	444	0	1,300	1,300	1,300	
969.000 CONTINGENCIES	0	500	0	0	0	500	500	500	
970.000 CAPITAL OUTLAY	1,503	7,300	7,300	5,756	0	2,000	2,000	2,000	
ASSESSOR	258,166	298,695	301,747	260,809	0	324,140	324,140	324,140	

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, refuse 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 their 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 90% Assessing and 10% Clerk for FY 21/22. A year end budget amendment should be expected to allocate dollars as actual staffing dictated. It is understood that in FY 22/23 the percentage allocation could change to 80% Assessing and 20% 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/HAS 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; meet actuarial projections. All MERS plans require employee participation.

727.000 Supplies Are for miscellaneous supplies related to Clerks Department.

730.000 Postage For miscellaneous mailings.

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 Clerks Institute training but the Clerk will be attending (this is a three-year program).

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/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.)

969.000 Contingencies

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

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Brighton Township

Month: 3/31/2021	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: 215 TOWNSHIP CLERK								
702.000 SALARY-ELECTED	53,820	55,330	56,217	51,719	0	61,420	61,420	61,420
704.000 WAGES - DEPUTY	15,744	20,680	20,974	13,264	0	13,200	13,200	13,200
706.000 HOURLY FULL TIME	91,944	99,190	100,945	99,450	0	104,000	104,000	104,000
707.000 HOURLY- PART TIME	153	6,320	6,320	0	0	3,000	3,000	3,000
715.000 FICA	9,881	10,590	10,772	10,392	0	11,290	11,290	11,290
715.010 MEDICARE	2,329	2,480	2,523	2,410	0	2,650	2,650	2,650
716.000 HOSPITALIZATION INSURANCE	48,068	49,420	49,420	41,794	0	50,180	50,180	50,180
716.100 HRA/HSA	11,813	12,950	12,950	9,621	0	10,830	10,830	10,830
716.500 PAYMENT IN LIEU OF HEALTH INS	0	0	500	500	0	200	200	200
717.000 LIFE INSURANCE	688	770	770	759	0	730	730	730
718.000 PENSION	14,651	18,035	18,176	17,421	0	20,950	20,950	20,950
719.000 DISABILITY INS	1,322	1,635	1,635	1,605	0	1,620	1,620	1,620
727.000 SUPPLIES	900	1,000	1,000	394	0	1,000	1,000	1,000
730.000 POSTAGE	598	300	300	105	0	500	500	500
732.000 HEALTH CARE SAVINGS PLAN	0	2,430	2,430	1,571	0	3,590	3,590	3,590
737.000 SMALL EQUIPMENT EXPENSE	75	150	200	195	0	300	300	300
807.000 AUDIT SERVICES	9,320	9,600	9,600	9,320	0	9,600	9,600	9,600
811.100 WORKERS'COMP	320	655	666	180	0	700	700	700
826.010 TEMPORARY EMPLOYMENT SERVICES	0	0	0	0	0	10,200	10,200	10,200
826.200 RECORD RETENTION SERVICES	848	3,000	3,000	1,711	0	3,000	3,000	3,000
860.000 EDUCATION	1,842	3,000	3,000	2,226	0	11,000	11,000	11,000
873.000 MILEAGE/TRAVEL	247	1,000	500	0	0	2,000	2,000	2,000
900.000 PRINTING & PUBLISHING	0	0	0	0	0	400	400	400
900.200 NEWSLETTER	3,780	4,500	4,500	3,167	0	4,500	4,500	4,500
958.000 DUES	781	1,000	1,000	614	0	1,000	1,000	1,000
969.000 CONTINGENCIES	0	300	250	0	0	500	500	500
970.000 CAPITAL OUTLAY	423	500	500	0	0	1,000	1,000	1,000
TOWNSHIP CLERK	269,547	304,835	308,148	268,418	0	329,360	329,360	329,360

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.

BUDGET WORKSHEET

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Brighton Township

Month: 3/31/2021	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: 253 TREASURER							
702.000 SALARY-ELECTED	67,354	71,295	72,477	69,077	0	76,770	76,770
704.000 WAGES - DEPUTY	56,355	59,125	60,050	54,953	0	59,260	59,260
704.030 WAGES- DEPUTY O/T	59	200	200	0	0	200	200
706.000 HOURLY FULL TIME	38,074	39,930	40,557	33,601	0	40,580	40,580
707.000 HOURLY-PART TIME	46	0	0	0	0	200	200
715.000 FICA	10,161	10,690	10,860	9,895	0	11,200	11,200
715.010 MEDICARE	2,357	2,500	2,540	2,333	0	2,620	2,620
716.000 HOSPITALIZATION INSURANCE	32,462	35,575	35,575	28,550	0	10,590	10,590
716.100 HRA/HSA	1,045	1,045	1,045	43	0	1,800	1,800
716.500 PAYMENT IN LIEU OF HEALTH INS	2,000	2,000	2,000	1,500	0	4,000	4,000
717.000 LIFE INSURANCE	709	780	780	652	0	690	690
718.000 PENSION	16,307	19,415	19,589	17,670	0	20,760	20,760
719.000 DISABILITY INS	1,372	1,450	1,450	1,449	0	1,540	1,540
727.000 SUPPLIES	1,542	1,500	1,500	617	0	1,500	1,500
727.250 PROPERTY TAX FORMS	3,855	3,800	4,340	4,339	0	5,100	5,100
730.000 POSTAGE	8,466	10,500	10,500	8,742	0	10,700	10,700
732.000 HEALTH CARE SAVINGS PLAN	0	2,440	2,440	1,635	0	5,410	5,410
737.000 SMALL EQUIPMENT EXPENSE	464	500	500	176	0	500	500
807.000 AUDIT SERVICES	9,320	9,600	9,600	9,320	0	9,600	9,600
809.000 BANK FEES	0	1,000	1,000	4	0	500	500
809.100 NSF CHECKS RETURNED	0	0	0	0	0		
811.100 WORKERS'COMP	303	630	640	262	0	650	650
818.000 CONSULTING	0	250	250	120	0	250	250
860.000 EDUCATION	3,022	4,000	2,960	0	0	4,000	4,000
873.000 MILEAGE/TRAVEL	293	500	500	0	0	500	500
958.000 DUES	235	500	500	235	0	500	500
969.000 CONTINGENCIES	0	500	500	0	0	500	500
970.000 CAPITAL OUTLAY	0	2,575	3,075	3,073	0	2,575	2,575
TREASURER	255,801	282,300	285,428	248,246	0	272,495	272,495

TOWNSHIP HALL AND GROUNDS

265

706.000 Hourly Full Time includes the costs for a proposed building and grounds laborer. This position would be newly created in FY 21-22. All costs are depicted here but if approved actual expenses would be charged to the respective department.

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. This line would be removed with the creation of a full-time position.

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 (e.g., lighting) 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. The proposed figure is reduced to reflect the proposed addition of the full-time position.

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 expenses include: interior/exterior lighting and a truck for the newly created position

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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Brighton Township

Month: 3/31/2021	Prior Year Actual	Current Year			(6)	(7)	(8)
	Original Budget	Amended Budget	Actual Thru March	Estimated Total	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 265 TOWNSHIP HALL/GROUNDS							
706.000 HOURLY FULL TIME	0	0	0	0	45,000	45,000	45,000
707.000 HOURLY- PART TIME	1,705	4,000	4,000	0			
715.000 FICA	106	250	250	0	2,790	2,790	2,790
715.010 MEDICARE	25	60	60	0	660	660	660
716.000 HOSPITALIZATION INSURANCE	0	0	0	0	20,435	20,435	20,435
716.100 HRA/HSA	0	0	0	0	4,095	4,095	4,095
717.000 LIFE INSURANCE	0	0	0	0	260	260	260
718.000 PENSION	0	0	0	0	2,930	2,930	2,930
719.000 DISABILITY INS	0	0	0	0	800	800	800
727.000 SUPPLIES	7,135	14,000	14,000	8,301	14,000	14,000	14,000
730.000 POSTAGE	-281	1,300	1,300	319	1,300	1,300	1,300
732.000 HEALTH CARE SAVINGS PLAN	0	0	0	0	800	800	800
737.000 SMALL EQUIPMENT EXPENSE	118	1,000	1,000	0	1,000	1,000	1,000
804.000 CONTRACTED SERVICES	1,913	3,600	3,600	1,369	3,600	3,600	3,600
811.100 WORKERS'COMP	77	170	170	74	340	340	340
818.000 CONSULTING	2,220	6,000	6,000	0	6,000	6,000	6,000
920.000 UTILITIES	14,224	18,000	18,000	13,152	18,000	18,000	18,000
921.000 STREET LIGHTING	9,592	10,000	10,000	7,989	10,200	10,200	10,200
923.000 WATER /SEWER FEE	0	0	0	0			
930.000 BUILDING MAINTENANCE & REPAIR	38,260	35,000	35,000	29,087	35,000	35,000	35,000
931.000 EQUIPMENT MAINTENANCE & REPAIR	8,423	13,000	13,000	6,584	13,000	13,000	13,000
932.000 GROUNDS MAINTENANCE & REPAIR	25,967	35,000	35,000	29,900	35,000	35,000	35,000
956.000 DRAIN ASSESSMENT/PRPTY TAX	0	0	0	0	1,000	1,000	1,000
965.000 CHARGEBACK TAXES	214	10,000	10,000	232	10,000	10,000	10,000
969.000 CONTINGENCIES	0	500	500	0	500	500	500
974.000 CAPITAL IMPROVEMENTS	50,235	190,000	190,000	51,809	185,000	185,000	185,000
977.000 CAPITAL OUTLAY- EQUIPMENT	0	1,000	1,000	0	1,000	1,000	1,000
TOWNSHIP HALL/GROUNDS	159,933	342,880	342,880	148,816	412,710	412,710	412,710

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. If the full time position is approved the contract maintenance cost will be reduced.

970.000 Capital Outlay is for capital improvements that may be needed for the Township's three cemeteries.

BUDGET WORKSHEET

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Brighton Township

Month: 3/31/2021	Prior Year	Current Year			(6)	(7)	(8)	
	Actual	Original Budget	Amended Budget	Actual Thru March	Estimated Total	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND								
Expenditures								
Dept: 276 CEMETERY								
727.000 SUPPLIES	0	0	0	0	0	2,000	2,000	2,000
932.000 GROUNDS MAINTENANCE & REPAIR	9,995	28,000	28,000	23,065	0	7,000	7,000	7,000
970.000 CAPITAL OUTLAY	0	30,000	30,000	0	0	10,000	10,000	10,000
CEMETERY	9,995	58,000	58,000	23,065	0	19,000	19,000	19,000

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) are budgeted.

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.

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, and Cybersecurity.

BUDGET WORKSHEET

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Brighton Township

Month: 3/31/2021	Prior Year Actual	Current Year			(6)	(7)	(8)
	Original Budget	Amended Budget	Actual Thru March	Estimated Total	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 299 OTHER CHARGES & SERVICES							
718.000 PENSION	224,080	25,000	275,000	275,000	0	225,000	225,000
737.000 SMALL EQUIPMENT EXPENSE	0	500	500	109	0	500	500
804.000 CONTRACTED SERVICES	17,266	32,000	32,000	31,000	0	32,000	32,000
804.800 CONTRACTED SERVICES-MSP	4,128	12,000	12,000	7,492	0	12,000	12,000
811.000 LIABILITY INSURANCE	28,323	30,000	30,000	29,298	0	30,000	30,000
811.200 IDENTITY THEFT INSURANCE	712	780	780	777	0	800	800
826.100 COMPUTER SUPPORT SERVICES	16,446	20,000	20,000	17,593	0	21,000	21,000
827.000 LEGAL	133,413	85,000	85,000	50,123	0	85,000	85,000
853.000 TELEPHONE	3,823	4,000	4,000	3,167	0	4,000	4,000
861.000 GAS AND OIL	683	1,500	1,500	490	0	1,500	1,500
931.000 EQUIPMENT MAINTENANCE & REPAIR	7,605	7,500	7,500	6,975	0	7,500	7,500
933.000 VEHICLE MAINTENANCE & REPAIR	590	1,500	1,500	977	0	1,500	1,500
940.000 EQUIPMENT RENTAL	1,652	2,200	2,200	1,741	0	2,200	2,200
951.000 LEASE-BACK MSP/DIETZ	137,484	137,500	137,500	137,484	0	137,500	137,500
969.000 CONTINGENCIES	0	500	500	0	0	500	500
970.000 CAPITAL OUTLAY	78,098	105,000	105,000	16,805	0	125,000	125,000
OTHER CHARGES & SERVICES	654,303	464,980	714,980	579,031	0	686,000	686,000

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
- Monument sign

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Brighton Township

Month: 3/31/2021	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND	Actual	Budget	Budget	March	Total			
Expenditures								
Dept: 336 FIRE DEPARTMENT								
804.700 CONTRACTED SERVICES- BAFA	6,071	9,000	9,910	9,904	0	10,000	10,000	10,000
818.000 CONSULTING	0	6,000	4,565	0	0	6,000	6,000	6,000
921.000 STREET LIGHTING	1,140	400	400	-267	0	400	400	400
923.000 WATER /SEWER FEE	407	1,200	1,200	67	0	1,200	1,200	1,200
930.000 BUILDING MAINTENANCE & REPAIR	420	8,000	8,000	1,742	0	8,000	8,000	8,000
931.000 EQUIPMENT MAINTENANCE & REPAIR	0	0	0	0	0			
932.000 GROUNDS MAINTENANCE & REPAIR	177	2,000	2,525	2,515	0	22,000	22,000	22,000
956.000 DRAIN ASSESSMENT/PRPTY TAX	0	0	0	0	0	10,000	10,000	10,000
958.500 BAFA	0	0	0	0	0			
970.000 CAPITAL OUTLAY	0	0	0	0	0			
974.000 CAPITAL IMPROVEMENTS	7,741	100,000	100,000	3,500	0	100,000	100,000	100,000
FIRE DEPARTMENT	15,956	126,600	126,600	17,461	0	157,600	157,600	157,600

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. Now that the Master Plan has been updated any related special projects would be charged here.

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 – None identified at this time.

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Brighton Township

Month: 3/31/2021	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND								
Expenditures								
Dept: 400 PLANNING								
703.000 SALARY-NOT ELECTED	61,651	65,250	66,260	58,719	0	65,395	65,395	65,395
708.000 PER DIEM COMP	8,260	11,000	11,000	9,400	0	11,000	11,000	11,000
715.000 FICA	3,822	4,050	4,113	3,651	0	4,060	4,060	4,060
715.010 MEDICARE	894	950	965	854	0	950	950	950
716.000 HOSPITALIZATION INSURANCE	15,504	16,095	16,095	15,309	0	16,220	16,220	16,220
716.100 HRA/HSA	3,609	3,610	3,610	3,378	0	3,380	3,380	3,380
717.000 LIFE INSURANCE	203	215	215	203	0	215	215	215
718.000 PENSION	9,445	11,745	11,785	10,068	0	13,740	13,740	13,740
719.000 DISABILITY INS	903	955	955	955	0	1,020	1,020	1,020
727.000 SUPPLIES	394	1,000	1,000	945	0	1,000	1,000	1,000
730.000 POSTAGE	371	2,000	2,000	259	0	2,000	2,000	2,000
732.000 HEALTH CARE SAVINGS PLAN	0	1,620	1,620	1,341	0	1,310	1,310	1,310
803.000 CONTRACTED-SPECIAL PROJECTS	23,934	70,000	70,000	20,200	0	25,000	25,000	25,000
811.100 WORKERS'COMP	288	850	859	320	0	490	490	490
819.000 ENGINEERING SERVICES	45,626	45,000	45,000	21,104	0	45,000	45,000	45,000
860.000 EDUCATION	449	1,500	1,500	0	0	1,500	1,500	1,500
873.000 MILEAGE/TRAVEL	38	200	200	0	0	200	200	200
900.900 PUBLISHING	3,315	3,500	3,500	3,085	0	3,500	3,500	3,500
900.990 PUBLISHING-REFUND/REIMBURSABLE	0	0	0	0	0			
958.000 DUES	60	100	100	60	0	100	100	100
969.000 CONTINGENCIES	0	500	500	0	0	500	500	500
970.000 CAPITAL OUTLAY	997	4,500	4,500	3,397	0	1,000	1,000	1,000
PLANNING	179,763	244,640	245,777	153,248	0	197,580	197,580	197,580

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.

BUDGET WORKSHEET

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Brighton Township

Month: 3/31/2021	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND	Actual	Budget	Budget	March	Total			
Expenditures								
Dept: 412 CODE ENFORCEMENT								
703.000 SALARY-NOT ELECTED	7,473	7,910	8,032	7,118	0	7,930	7,930	7,930
715.000 FICA	463	495	503	443	0	495	495	495
715.010 MEDICARE	108	115	117	104	0	115	115	115
716.000 HOSPITALIZATION INSURANCE	1,879	1,955	1,955	1,856	0	1,970	1,970	1,970
716.100 HRA/HSA	438	440	440	409	0	410	410	410
717.000 LIFE INSURANCE	25	30	30	25	0	30	30	30
718.000 PENSION	1,143	1,425	1,430	1,220	0	1,670	1,670	1,670
719.000 DISABILITY INS	110	120	120	116	0	130	130	130
727.000 SUPPLIES	0	100	245	242	0			
730.000 POSTAGE	0	100	100	0	0			
732.000 HEALTH CARE SAVINGS PLAN	0	200	200	163	0	160	160	160
811.100 WORKERS'COMP	37	105	106	40	0	60	60	60
969.000 CONTINGENCIES	0	500	355	0	0	500	500	500
970.000 CAPITAL OUTLAY	0	0	0	0	0			
CODE ENFORCEMENT	11,676	13,495	13,633	11,736	0	13,470	13,470	13,470

EMERGENCY PREPAREDNESS

426

920.000 Utilities this line item is for the electrical cost of operating the Township's eight (8) emergency sirens.

935.000 Tornado Siren Repair/Maintenance is for annual maintenance for the sirens installed in 2010 and 2011. Annual maintenance and battery replacement costs are budgeted here.

BUDGET WORKSHEET

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Brighton Township

Month: 3/31/2021	Prior Year	Current Year			(6)	(7)	(8)	
	Actual	Original Budget	Amended Budget	Actual Thru March	Estimated Total	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND								
Expenditures								
Dept: 426 EMERGENCY PREPAREDNESS								
920.000 UTILITIES	113	500	500	408	0	500	500	500
935.000 TORNADO SIREN REPAIR	3,400	5,000	5,000	892	0	8,000	8,000	8,000
EMERGENCY PREPAREDNESS	3,513	5,500	5,500	1,300	0	8,500	8,500	8,500

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.

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 anticipated that the LCDC will assess in the Township during the 2021/22 Fiscal Year. This budget proposes paying the assessment in one lump sum.

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.

BUDGET WORKSHEET

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Brighton Township

Month: 3/31/2021	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND	Actual	Budget	Budget	March	Total			
Expenditures								
Dept: 445 DRAINS								
727.000 SUPPLIES	0	0	0	0	0			
804.000 CONTRACTED SERVICES	374	3,000	3,000	1,695	0	3,000	3,000	3,000
959.000 DRAIN AT LARGE	6,825	15,000	15,000	2,637	0	400,000	400,000	400,000
962.000 PERMIT FEES	142	500	500	138	0	500	500	500
DRAINS	7,341	18,500	18,500	4,470	0	403,500	403,500	403,500

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.

BUDGET WORKSHEET

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Brighton Township

Month: 3/31/2021	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: 446 ROADS								
819.000 ENGINEERING SERVICES	304	5,000	5,000	0	0	5,000	5,000	5,000
822.000 DUST CONTROL	40,892	55,000	55,000	49,897	0	47,000	47,000	47,000
974.000 CAPITAL IMPROVEMENTS	109,679	125,000	125,000	43,653	0	125,000	125,000	125,000
ROADS	150,875	185,000	185,000	93,550	0	177,000	177,000	177,000

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 October 2022. A final progress report to EGLE in December 2022 will seek a conclusion to this requirement.

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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Brighton Township

Month: 3/31/2021	Prior Year Actual	Current Year			(6)	(7)	(8)
	Original Budget	Amended Budget	Actual Thru March	Estimated Total	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND							
Expenditures							
Dept: 525 ENVIRONMENTAL							
804.000 CONTRACTED SERVICES	160	2,000	2,000	160	0	2,000	2,000
818.200 CONSULT-COLLET DUMP MONITORING	18,712	26,000	26,000	25,782	0	26,000	26,000
827.000 LEGAL	17,187	16,000	16,625	16,601	0	18,000	18,000
967.000 PROJECT COSTS	21,862	8,000	8,000	3,594	0	8,000	8,000
ENVIRONMENTAL	57,921	52,000	52,625	46,137	0	54,000	54,000

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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Brighton Township

Month: 3/31/2021	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: 528 MUNICIPAL REFUSE COLLECTION								
826.000 CONTRACTS		12,336	21,500	21,500	9,245	0	15,000	15,000
MUNICIPAL REFUSE COLLECTION		<u>12,336</u>	<u>21,500</u>	<u>21,500</u>	<u>9,245</u>	<u>0</u>	<u>15,000</u>	<u>15,000</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 ongoing assistance with CMMS.

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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Brighton Township

Month: 3/31/2021	Prior Year Actual	Current Year			(6) Estimated Total	(7) Requested	(8) Recommended	(9) Adopted					
		Original Budget	Amended Budget	Actual Thru March									
Fund: 101 - GENERAL FUND													
Expenditures													
Dept: 536 SEWER AND WATER													
708.000 PER DIEM COMP	1,125	1,500	1,500	1,425	0	1,500	1,500	1,500					
804.000 CONTRACTED SERVICES	31	5,000	5,000	0	0	5,000	5,000	5,000					
819.000 ENGINEERING SERVICES	4,637	10,000	10,000	3,597	0	10,000	10,000	10,000					
827.000 LEGAL	833	10,000	10,000	5,550	0	10,000	10,000	10,000					
827.010 LEGAL-SHONER & POTOCKI V BT	0	0	0	0	0								
969.000 CONTINGENCIES	0	500	500	0	0	500	500	500					
974.000 CAPITAL IMPROVEMENTS	85,742	90,000	81,864	8,745	0	200,000	200,000	200,000					
SEWER AND WATER	92,368	117,000	108,864	19,317	0	227,000	227,000	227,000					

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 in FY 20-21.

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 and the development of Sunset Park.

969.000 Contingencies No funds are budgeted.

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Brighton Township

Month: 3/31/2021	Prior Year	Current Year			(6)	(7)	(8)	
	Actual	Original Budget	Amended Budget	Actual Thru March	Estimated 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	150,000
804.010 CONTRACT SERV -MEIJER PARK	0	65,000	65,000	65,000	0			
804.020 CONTRACTED SERVICE-	0	0	0	0	0			
804.900 CONTRACT SERV-HARTLAND SR CTR	4,000	4,000	4,000	4,000	0	4,000	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	219,000	219,000	219,000	0	154,000	154,000	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.

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Brighton Township

Month: 3/31/2021	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: 890 CONTINGENCY								
827.200 CONT LIABILITY-TAX APPEALS	2,928	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	2,928	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.

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Brighton Township

Month: 3/31/2021	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: 999 TRANSFERS								
999.208 TRANSFER OUT TO PARKS	50,000	50,000	50,000	50,000	0	50,000	50,000	50,000
999.209 TRANSFER OUT TO CEMETERY FUND	10,000	10,000	10,000	10,000	0	10,000	10,000	10,000
999.257 TRAN OUT TO BUDGET STABILIZ	0	2,000	2,000	0	0	2,000	2,000	2,000
999.702 TRANSFER OUT TO PATHWAY FUND	100,000	100,000	100,000	100,000	0	150,000	150,000	150,000
999.792 TRANSFER OUT TO FUTURE ROADS	1,380,000	250,000	250,000	250,000	0	330,000	330,000	330,000
999.814 TRAN OUT TO ROAD PROJECTS	0	1,475,604	1,475,604	1,288,218	0			
TRANSFERS	1,540,000	1,887,604	1,887,604	1,698,218	0	542,000	542,000	542,000

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Brighton Township

Month: 3/31/2021	Prior Year	Current Year			(6)	(7)	(8)	
	Actual	Original Budget	Amended Budget	Actual Thru March	Estimated Total	Requested	Recommended	Adopted
Fund: 101 - GENERAL FUND								
Expenditures								
Total Expenditures		4,307,153	5,344,664	5,588,051	4,310,773	0	4,573,020	4,573,020
GENERAL FUND		989,224	4,564	-217,527	1,078,794	0	438,677	438,677
Grand Total:		989,224	4,564	-217,527	1,078,794	0	438,677	438,677

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 the respective responsibilities for Sunset and the Township. 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.

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Brighton Township

Month: 3/31/2021	Prior Year Actual	Current Year			(6) Estimated Total	(7) Requested	(8) Recommended	(9) Adopted					
		Original Budget	Amended Budget	Actual Thru March									
Fund: 208 - PARKS													
Revenues													
Dept: 000													
664.000 INTEREST EARNED	11,396	5,000	5,000	5,418	0	5,000	5,000	5,000					
671.000 OTHER REVENUE	0	0	0	0	0								
699.101 TRANSFER IN-GENERAL FUND	50,000	50,000	50,000	50,000	0	50,000	50,000	50,000					
Dept: 000	61,396	55,000	55,000	55,418	0	55,000	55,000	55,000					
Total Revenues	61,396	55,000	55,000	55,418	0	55,000	55,000	55,000					
PARKS	61,396	55,000	55,000	55,418	0	55,000	55,000	55,000					

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.

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Brighton Township

Month: 3/31/2021	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru				
	Actual	Budget	Budget	March	Estimated	Requested	Recommended	Adopted
Fund: 209 - CEMETERY FUND								
Revenues								
Dept: 000								
664.000 INTEREST EARNED	1,047	200	200	621	0	200	200	200
671.000 OTHER REVENUE	0	0	0	0	0			
699.101 TRANSFER IN-GENERAL FUND	10,000	10,000	10,000	10,000	0	10,000	10,000	10,000
Dept: 000	11,047	10,200	10,200	10,621	0	10,200	10,200	10,200
Total Revenues	11,047	10,200	10,200	10,621	0	10,200	10,200	10,200
CEMETERY FUND	11,047	10,200	10,200	10,621	0	10,200	10,200	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 Brighton Township 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.

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.

970.000 Capital Outlay - The Township has periodically purchased equipment such as in-car cameras to be used for enhanced alcohol enforcement. There are no capital expenditures proposed in the FY21-22 budget.

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

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Brighton Township

Month: 3/31/2021	Prior	Current Year			(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended
Fund: 212 - LIQUOR LAW ENFORCEMENT FUND							
Revenues							
Dept: 000							
470.000 LIQUOR LICENSE FEES	9,744	9,500	9,500	10,594	0	10,000	10,000
664.000 INTEREST EARNED	487	200	200	167	0	305	305
699.101 TRANSFER IN-GENERAL FUND	0	0	0	0	0		
Dept: 000	10,231	9,700	9,700	10,761	0	10,305	10,305
Total Revenues	10,231	9,700	9,700	10,761	0	10,305	10,305
Expenditures							
Dept: 000							
703.000 SALARY-NOT ELECTED	5,605	5,932	6,024	5,340	0	5,950	5,950
715.000 FICA	347	370	376	332	0	370	370
715.010 MEDICARE	81	90	91	78	0	90	90
716.000 HOSPITALIZATION INSURANCE	1,409	1,470	1,470	1,383	0	1,480	1,480
716.100 HRA/HSA	328	330	330	307	0	310	310
717.000 LIFE INSURANCE	18	20	20	18	0	20	20
718.000 PENSION	849	1,070	1,074	915	0	1,250	1,250
719.000 DISABILITY INS	82	90	90	87	0	100	100
732.000 HEALTH CARE SAVINGS PLAN	0	150	150	120	0	120	120
811.100 WORKERS'COMP	27	80	81	30	0	50	50
970.000 CAPITAL OUTLAY	0	0	0	0	0		
Dept: 000	8,746	9,602	9,706	8,610	0	9,740	9,740
Total Expenditures	8,746	9,602	9,706	8,610	0	9,740	9,740
LIQUOR LAW ENFORCEMENT FUND	1,485	98	-6	2,151	0	565	565

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.

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.

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Brighton Township

Month: 3/31/2021	Prior Year Actual	Current Year			(6) Estimated Total	(7) Requested	(8) Recommended	(9) Adopted					
		Original Budget	Amended Budget	Actual Thru March									
Fund: 257 - BUDGET STABILIZATION FUND													
Revenues													
Dept: 000													
664.000 INTEREST EARNED	2,784	2,000	2,000	1,557	0	2,000	2,000	2,000					
699.101 TRANSFER IN-GENERAL FUND	0	0	0	0	0	2,000	2,000	2,000					
Dept: 000	2,784	2,000	2,000	1,557	0	4,000	4,000	4,000					
Total Revenues	2,784	2,000	2,000	1,557	0	4,000	4,000	4,000					
 Expenditures													
Dept: 000													
999.000 TRANSFER OUT	0	2,000	2,000	0	0	2,000	2,000	2,000					
Dept: 000	0	2,000	2,000	0	0	2,000	2,000	2,000					
Total Expenditures	0	2,000	2,000	0	0	2,000	2,000	2,000					
BUDGET STABILIZATION FUND	2,784	0	0	1,557	0	2,000	2,000	2,000					

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. The budget includes 5 new REU but no specific project is identified. This is a preliminary figure and will change depending on the specific usage per Appendix A assignment of the Township Ordinance.

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 payoff 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%.

999.000 Transfer Out - This is repayment of the \$1,150,000 loan from the General Fund established in 2013.

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.

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Brighton Township

Month: 3/31/2021	Prior Year Actual	Current Year			(6)	(7)	(8)
	Original Budget	Amended Budget	Actual Thru March	Estimated Total	Requested	Recommended	Adopted
Fund: 405 - MUNICIPAL WATER FUND							
Revenues							
Dept: 000							
610.000 COMMODITY SURCHARGE	2,140	2,800	2,800	2,477	0	2,500	2,500
616.000 TAP IN FEE	159,600	28,500	28,500	131,100	0	28,500	28,500
664.000 INTEREST EARNED	12,231	10,000	10,000	7,174	0	1,000	1,000
664.002 INTEREST EARNED-LCWA LOAN	0	0	0	0	0		
669.000 INTEREST FROM SAD PMT	2,090	3,735	3,735	3,733	0	3,320	3,320
671.000 OTHER REVENUE	100	0	0	0	0		
676.300 SETTLEMENT LCWA -M.O.A.	0	0	0	0	0		
Dept: 000	176,161	45,035	45,035	144,484	0	35,320	35,320
Total Revenues	176,161	45,035	45,035	144,484	0	35,320	35,320
Expenditures							
Dept: 000							
804.600 CONTRACT SERVICES- CITY MAINT	4,000	4,000	4,100	4,088	0	4,100	4,100
819.000 ENGINEERING SERVICES	0	0	0	0	0	10,000	10,000
827.000 LEGAL	0	0	0	0	0		
967.005 PROJ COST-LCWA MOA SETTLEMENT	0	0	0	0	0		
967.006 PROJ COST LCWA BOOSTER STATION	0	0	0	0	0		
967.007 PROJ COST LCWA FILTERS 5 &6	0	0	0	0	0		
967.008 PROJ COST LCWA FILTERS 7 & 8	0	0	0	0	0		
970.000 CAPITAL OUTLAY	0	0	0	0	0		
990.300 INT EXP- G.F. LOAN	11,500	11,500	11,500	11,500	0		
999.000 TRANSFER OUT	0	0	0	0	0	1,150,000	1,150,000
Dept: 000	15,500	15,500	15,600	15,588	0	1,164,100	1,164,100
Total Expenditures	15,500	15,500	15,600	15,588	0	1,164,100	1,164,100
MUNICIPAL WATER FUND	160,661	29,535	29,435	128,896	0	-1,128,780	-1,128,780

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.

699.590 Transfer in from Sewer O + M. This is the amount we “set aside” 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 \$100,000, however, the actual figure may increase through a budget amendment depending on the O & M fund equity.

Note – The final bond payment for the original sewer system was made in the Fall 2020. Quarterly billing currently received in Fund 592 will be received in Fund 589 after the final bond payment. Also, any fund balance in 592 after the bond payment will be transferred to Fund 589.

FUND 589 SEWER CAPITAL RESERVE

EXPENSES

971.100 Policy #807 Exhibit B Credit - Per Shoner Potocki v Brighton Township Settlement Agreement and Administrative Policy #807, parcels listed on Exhibit B of the Settlement Agreement are eligible for a \$3,800 credit. The budget estimates five in FY 20/21.

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:

Expenditure or Project	Estimated Cost
Upgrade Station #1 – Electrical	\$30,000
Upgrade Station #3 – Three Way Valve	\$15,000 to \$20,000
Upgrade PLC – Station #2	\$5,000 to \$6,000
Upgrade PLC – Station #9	\$5,000 to \$6,000
Upgrade PLC – Station #10	\$5,000 to \$6,000
Analytical Equipment of Phosphorus Testing	\$7,000
TOTAL	\$67,000 - \$75,000

Major Repair and Maintenance are paid out of this line since FY2017-18.

NOTE: Debt Service \$80.50 per REU per quarter. Per Shoner, Potocki V. BT settlement agreement and Administrative Policy #817, the \$80.50 will stop accruing effective January 31, 2018 for the properties in the original SAD (~2002). The amount accrued through January 31, 2018 is \$3,458.99.

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Brighton Township

Month: 3/31/2021	Prior Year Actual	Current Year			Estimated Total	(6)	(7)	(8)	
	Original Budget	Amended Budget	Actual Thru March	Requested		Recommended	Adopted		
Fund: 589 - SEWER CAPITAL RESERVE									
Revenues									
Dept: 000									
664.000 INTEREST EARNED	10,283	7,000	7,000	5,417	0	7,000	7,000	7,000	
671.000 OTHER REVENUE	0	0	0	0	0				
699.590 TRANSFER IN FROM SEWER O&M	70,000	70,000	70,000	0	0	100,000	100,000	100,000	
699.592 TRAN IN FROM SEWER CAP DEBT	0	0	0	0	0	780,000	780,000	780,000	
Dept: 000	80,283	77,000	77,000	5,417	0	887,000	887,000	887,000	
Total Revenues	80,283	77,000	77,000	5,417	0	887,000	887,000	887,000	
Expenditures									
Dept: 000									
971.100 POLICY #807- EXHIBIT B CREDIT	41,800	19,000	19,000	0	0	19,000	19,000	19,000	
972.000 CAPITAL REPLACEMENT	91,883	169,000	169,000	148,766	0	75,000	75,000	75,000	
990.300 INT EXP- G.F. LOAN	0	0	0	0	0				
999.590 TRAN OUT TO SEWER O&M	0	0	0	0	0				
Dept: 000	133,683	188,000	188,000	148,766	0	94,000	94,000	94,000	
Total Expenditures	133,683	188,000	188,000	148,766	0	94,000	94,000	94,000	
SEWER CAPITAL RESERVE	-53,400	-111,000	-111,000	-143,349	0	793,000	793,000	793,000	

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. Effective April 1, 2021 the rate is set at \$132.50 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%. This project was completed in FY20/21.

671.000 Other Revenue.

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**

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

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. The Township has until December 2020 to spend and get reimbursed for the grant dollars. This project was completed in FY20/21.

540

540-804.300 & 400 Contract Services is for the outside contractor to manage the Wastewater Treatment Plant and non-routine repairs.

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 \$100,000. 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. The SAW grant has established a new AMP dated December 2020.

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

905

905-990.300 INT EXP-G.F. LOAN

990.400 Interest Expense-General Fund Loan 2012

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Brighton Township

Month: 3/31/2021	Prior Year Actual	Current Year			(6)	(7)	(8)
	Original Budget	Amended Budget	Actual Thru March	Estimated Total	Requested	Recommended	Adopted
Fund: 590 - SEWER O & M FUND							
Revenues							
Dept: 000							
539.000 STATE GRANT- MDEQ SAW GRANT	24,173	216,000	216,000	177,250	0		
642.000 USAGE CHARGE	907,327	927,300	927,300	810,257	0	1,183,000	1,183,000
642.050 USER CHARGES PRIOR PERIOD	33,561	0	0	0	0		
643.000 LATE CHARGE	15,829	14,000	14,000	15,318	0	14,000	14,000
643.500 PROP OWNER REIMB- REV	0	0	0	0	0		
644.000 DELINQUENT FEE ON TAXES	4,975	5,000	5,000	5,236	0	5,000	5,000
645.000 SALE OF MATERIALS	0	0	0	132	0		
646.000 SALE OF INVENTORY	0	0	0	0	0		
655.000 NSF FEE	0	0	0	70	0		
664.000 INTEREST EARNED	2,787	400	400	871	0	400	400
669.000 INTEREST FROM SAD PMT	0	0	0	0	0		
671.000 OTHER REVENUE	91	0	0	0	0		
671.002 OTHER REVENUE-NORTHWINDS	0	0	0	0	0		
676.000 REIMBURSEMENT	9,795	0	0	10,276	0		
676.400 POLICY #807- EXHIBIT B REVENUE	0	0	0	0	0		
680.100 OTHER GRANTS-MMRMA-WWTP	0	0	15,000	15,000	0		
691.001 CONTRIBUTION FROM GENERAL FUND	0	0	0	0	0		
691.002 CONTRIBUTION FROM DEVELOPER	0	0	0	0	0		
694.000 CASH OVER AND SHORT	0	0	0	0	0		
699.589 TRAN IN FROM SEWER CAP RESERVE	0	0	0	0	0		
Dept: 000	998,538	1,162,700	1,177,700	1,034,410	0	1,202,400	1,202,400
Total Revenues	998,538	1,162,700	1,177,700	1,034,410	0	1,202,400	1,202,400
 Expenditures							
Dept: 537 ADMINISTRATION							
727.000 SUPPLIES	124	600	600	419	0	600	600
730.000 POSTAGE	2,047	2,200	2,200	2,093	0	2,200	2,200
807.000 AUDIT SERVICES	4,660	4,800	4,800	4,660	0	4,800	4,800
809.000 BANK FEES	0	100	100	0	0	100	100
809.100 NSF CHECKS RETURNED	0	0	0	0	0		
818.000 CONSULTING	4,655	12,000	19,500	16,253	0	12,000	12,000
819.000 ENGINEERING SERVICES	7,322	5,000	5,000	2,825	0	5,000	5,000
826.100 COMPUTER SUPPORT SERVICES	4,406	3,500	8,500	8,338	0	12,200	12,200
827.000 LEGAL	3,907	5,000	35,000	28,436	0	10,000	10,000
827.010 LEGAL-SHONER & POTOCKI V BT	0	0	0	0	0		
900.000 PRINTING & PUBLISHING	0	0	0	0	0		
961.000 ADMINISTRATIVE FEE	4,800	4,800	4,800	4,800	0	4,800	4,800

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Brighton Township

Month: 3/31/2021	Prior Year Actual	Current Year				(6)	(7)	(8)	
		Original Budget	Amended Budget	Actual Thru March	Estimated Total	Requested	Recommended	Adopted	
Fund: 590 - SEWER O & M FUND									
Expenditures									
Dept: 537 ADMINISTRATION									
967.003 PROJECT COSTS- MDEQ SAW GRANT	26,859	150,000	150,000	139,438	0				
ADMINISTRATION	<u>58,780</u>	<u>188,000</u>	<u>230,500</u>	<u>207,262</u>	<u>0</u>	<u>51,700</u>	<u>51,700</u>	<u>51,700</u>	
Dept: 540 OPERATION AND MAINTENANCE									
727.000 SUPPLIES	20,460	35,000	35,000	21,815	0	35,000	35,000	35,000	
737.000 SMALL EQUIPMENT EXPENSE	0	0	0	0	0				
804.300 CONTRACTED SERVICES- FIXED	202,056	205,100	205,100	205,080	0	314,000	314,000	314,000	
804.400 CONTRACT SERVICES-NON ROUTINE	58,220	65,000	65,000	48,567	0	33,000	33,000	33,000	
804.500 CONTRACT SERV-SLUDGE REMOVAL	40,029	40,000	22,950	22,941	0	40,000	40,000	40,000	
811.000 LIABILITY INSURANCE	25,116	26,000	26,000	25,982	0	26,000	26,000	26,000	
811.001 LIABILITY INSURANCE- CLAIMS	0	0	0	0	0				
853.000 TELEPHONE	171	250	250	154	0	730	730	730	
920.000 UTILITIES	114,700	113,000	113,000	107,500	0	115,000	115,000	115,000	
930.000 BUILDING MAINTENANCE & REPAIR	4,362	12,000	4,000	1,850	0	12,000	12,000	12,000	
930.100 BUILDING SECURITY ALARM	582	600	600	600	0	600	600	600	
931.000 EQUIPMENT MAINTENANCE & REPAIR	35,516	26,000	34,000	33,985	0	26,000	26,000	26,000	
932.000 GROUNDS MAINTENANCE & REPAIR	16,152	16,000	16,000	9,152	0	16,000	16,000	16,000	
936.000 COLLECTION SYS MAINT REPAIR	43,731	50,000	67,050	67,007	0	50,000	50,000	50,000	
936.001 INFILTRATION MANHOLE 300A	0	0	0	0	0				
962.000 PERMIT FEES	2,450	3,500	3,500	3,483	0	3,500	3,500	3,500	
964.000 REFUNDS	0	0	0	0	0				
968.100 TRAN TO RESERVE FUND	70,000	70,000	70,000	0	0	100,000	100,000	100,000	
969.000 CONTINGENCIES	0	3,000	3,000	0	0				
OPERATION AND MAINTENANCE	<u>633,545</u>	<u>665,450</u>	<u>665,450</u>	<u>548,116</u>	<u>0</u>	<u>771,830</u>	<u>771,830</u>	<u>771,830</u>	
Dept: 900 CAPITAL OUTLAY									
970.000 CAPITAL OUTLAY	0	0	0	0	0				
971.000 GRINDER PUMPS/PARTS	127,740	380,000	380,000	141,720	0	220,000	220,000	220,000	
971.100 POLICY #807- EXHIBIT B CREDIT	0	0	0	0	0				
974.000 CAPITAL IMPROVEMENTS	0	0	0	0	0				
CAPITAL OUTLAY	<u>127,740</u>	<u>380,000</u>	<u>380,000</u>	<u>141,720</u>	<u>0</u>	<u>220,000</u>	<u>220,000</u>	<u>220,000</u>	
Dept: 905 DEBT SERVICE									
990.300 INT EXP- G.F. LOAN	0	0	0	0	0				
DEBT SERVICE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Expenditures	820,065	1,233,450	1,275,950	897,098	0	1,043,530	1,043,530	1,043,530	
SEWER O & M FUND	<u>178,473</u>	<u>-70,750</u>	<u>-98,250</u>	<u>137,312</u>	<u>0</u>	<u>158,870</u>	<u>158,870</u>	<u>158,870</u>	

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 users until they reach the cap. 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.

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. Per Shoner, Potocki V. BT settlement agreement and Administrative Policy #818, the revenue for 401 new REU will be received by the General Fund. As of January 1, 2021 approximately 183 of the 401 have been purchased through the General Fund.

642.100 Debt Service/ Capital Charge Fee charged on the quarterly utility bill required to make bond payments. Debt Service is currently \$80.50 per REU per quarter. Per Shoner, Potocki V. BT settlement agreement and Administrative Policy #817, the \$80.50 will stop accruing effective January 31, 2018 for the properties in the original SAD (~2002). The amount accrued through January 31, 2018 is \$3,458.99.

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.

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 the event of 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. 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 therefore no interest will be received by the General Fund.

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: Debt Service \$80.50 per REU per quarter. Per Shoner, Potocki V. BT settlement agreement and Administrative Policy #817, the \$80.50 will stop accruing effective January 31, 2018 for the properties in the original SAD (~2002). The amount accrued through January 31, 2018 is \$3,458.99.

Note – The final bond payment for the original sewer system was made in the Fall 2020. Quarterly billing currently received in Fund 592 will be received in Fund 589 after the final bond payment. Also, any fund balance in 592 after the bond payment will be transferred to Fund 589.

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Brighton Township

	Prior Year Month: 3/31/2021	Current Year			(6)	(7)	(8)	
		Original Actual	Amended Budget	Actual Thru March	Estimated Total	Requested	Recommended	
Fund: 592 - SEWER DEBT SERVICE								
Expenditures								
Dept: 905 DEBT SERVICE								
990.300	INT EXP- G.F. LOAN	0	0	0	0	0		
990.500	INT EXP- G.F. LOAN 2013- 1.2 M	0	0	0	0	0		
990.600	INT EXP GF LOAN 09/13 \$200,000	0	0	0	0	0		
990.700	INT EXP GF LOAN 12/13 \$200,000	0	0	0	0	0		
999.002	BOND PAYMENT-INTEREST	-16,218	60,600	60,600	26,470	0		
999.003	AGENT FEES	500	500	500	500	0		
999.005	BOND ISSUE COSTS-2015 REFI	0	0	0	0	0		
999.006	BOND PAYMENT- DISCOUNT	0	0	0	0	0		
	DEBT SERVICE	-15,718	61,100	61,100	26,970	0	0	
 Dept: 995 OTHER FINANCING USES								
995.589	CONTRIBUTIONS FROM CAP RESERVE	0	0	0	0	0		
995.590	CONTRIBUTIONS FROM SEWER FUND	-7,218	0	0	0	0		
	OTHER FINANCING USES	-7,218	0	0	0	0	0	
	Total Expenditures	829,795	901,414	901,414	-23,923	0	1,632,731	
	SEWER DEBT SERVICE	-259,424	-737,299	-737,299	309,997	0	-1,468,843	
							-1,468,843	
							-1,468,843	

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.

Note – The Spencer Road Sewer Bond was Prepaid during the FY20-21 which saved approximately \$15,000.

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Brighton Township

Month: 3/31/2021	Prior Year	Current Year			(6)	(7)	(8)			
	Original Budget	Amended Budget	Actual Thru March	Estimated Total						
Fund: 593 - SPENCER SEWER DEBT SERVICE										
Revenues										
Dept: 000										
664.000 INTEREST EARNED	1,508	1,600	1,600	505	0	1,500	1,500			
669.000 INTEREST FROM SAD PMT	6,775	5,420	5,420	5,252	0	3,686	3,686			
671.000 OTHER REVENUE	0	0	0	9,900	0					
Dept: 000	8,283	7,020	7,020	15,657	0	5,186	5,186			
Total Revenues	8,283	7,020	7,020	15,657	0	5,186	5,186			
Expenditures										
Dept: 000										
968.000 DEPRECIATION	22,123	22,200	22,200	0	0	22,200	22,200			
999.001 BOND PAYMENT INT- SPENCER RD	10,420	8,480	8,480	7,982	0					
999.003 AGENT FEES	500	500	500	500	0					
Dept: 000	33,043	31,180	31,180	8,482	0	22,200	22,200			
Total Expenditures	33,043	31,180	31,180	8,482	0	22,200	22,200			
SPENCER SEWER DEBT SERVICE	-24,760	-24,160	-24,160	7,175	0	-17,014	-17,014			

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.

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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

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Brighton Township

Month: 3/31/2021	Prior Year Actual	Current Year			(6) Estimated Total	(7) Requested	(8) Recommended	(9) Adopted					
		Original Budget	Amended Budget	Actual Thru March									
Fund: 702 - PATHWAYS FUND													
Revenues													
Dept: 000													
608.110 PATHWAY- T-BONEZ	0	0	0	0	0								
664.000 INTEREST EARNED	3,429	500	500	2,968	0	600	600	600					
694.000 CASH OVER AND SHORT	0	0	0	0	0								
699.101 TRANSFER IN-GENERAL FUND	100,000	100,000	100,000	100,000	0	150,000	150,000	150,000					
699.792 TRANSFER IN FROM FUTURE ROADS	0	0	0	0	0								
Dept: 000	103,429	100,500	100,500	102,968	0	150,600	150,600	150,600					
Total Revenues	103,429	100,500	100,500	102,968	0	150,600	150,600	150,600					
Expenditures													
Dept: 000													
809.000 BANK FEES	0	0	0	0	0								
819.000 ENGINEERING SERVICES	0	0	0	0	0	50,000	50,000	50,000					
967.000 PROJECT COSTS	0	0	0	0	0								
999.792 TRANSFER OUT TO FUTURE ROADS	0	0	0	0	0								
Dept: 000	0	0	0	0	0	50,000	50,000	50,000					
Total Expenditures	0	0	0	0	0	50,000	50,000	50,000					
PATHWAYS FUND	103,429	100,500	100,500	102,968	0	100,600	100,600	100,600					

FUND 703

CURRENT TAX COLLECTIONS

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

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Brighton Township

Month: 3/31/2021	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
Fund: 703 - CURRENT TAX COLLECTIONS FUND								
Revenues								
Dept: 000								
402.000 PROPERTY TAXES	0	0	0	0	0			
412.000 DELINQUENT REAL PROPERTY TAX	0	0	0	0	0			
655.000 NSF FEE	0	0	0	0	0			
664.000 INTEREST EARNED	0	0	0	0	0			
671.000 OTHER REVENUE	0	0	0	0	0			
687.000 REFUNDS	0	0	0	25,683	0			
694.000 CASH OVER AND SHORT	0	0	0	0	0			
Dept: 000	0	0	0	25,683	0	0	0	0
Total Revenues	0	0	0	25,683	0	0	0	0
Expenditures								
Dept: 000								
809.000 BANK FEES	0	0	0	0	0			
809.100 NSF CHECKS RETURNED	0	0	0	0	0			
Dept: 000	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0	0
CURRENT TAX COLLECTIONS FUND	0	0	0	25,683	0	0	0	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.

699.793 Transfer In- From Construction Escrow - In 2017, The Kroger Company of Michigan and Brighton Township entered into an Escrow Agreement in the amount of \$136,978.97 for the sole purpose of contribution to road improvements at the intersection of Old US 23 and E. Grand River. These funds were expended on the 2020 road construction project.

Expenditures

967.000 – Project Costs – The Township is working with the LCRC toward road improvements along Old US23 north of Hyne. Funds for the application of gravel on select roads has been budgeted, however, specific projects will be discussed further by the Board.

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Month: 3/31/2021	Prior Year Actual	Current Year			(6)	(7)	(8)
	Original Budget	Amended Budget	Actual Thru March	Estimated Total	Requested	Recommended	Adopted
Fund: 792 - FUTURE ROAD IMPROVEMENT							
Revenues							
Dept: 000							
664.000 INTEREST EARNED	37,275	0	0	18,739	0	2,000	2,000
671.000 OTHER REVENUE	3,200	0	0	0	0		
671.003 OTHER REVENUE-KROGER	0	0	0	0	0		
671.004 OTHER REVENUE- ENCORE	0	0	0	75,000	0		
699.101 TRANSFER IN-GENERAL FUND	1,380,000	250,000	250,000	250,000	0	330,000	330,000
699.793 TRAN IN FROM CONST ESCROW	0	136,979	136,979	0	0		
Dept: 000	1,420,475	386,979	386,979	343,739	0	332,000	332,000
Total Revenues	1,420,475	386,979	386,979	343,739	0	332,000	332,000
Expenditures							
Dept: 000							
999.000 TRANSFER OUT	0	0	0	0	0		
Dept: 000	0	0	0	0	0	0	0
Dept: 013 MAXFIELD RD							
967.000 PROJECT COSTS	154,800	0	0	0	0		
MAXFIELD RD	154,800	0	0	0	0	0	0
Dept: 014 ROUNDABOUT JACOBY/KENSINGTO							
967.000 PROJECT COSTS	66,636	0	0	0	0		
ROUNDABOUT JACOBY/KENSINGTON	66,636	0	0	0	0	0	0
Dept: 015 PLEASANT VALLEY/KENSINGTON RD							
967.000 PROJECT COSTS	190,586	0	0	0	0		
PLEASANT VALLEY/KENSINGTON RD	190,586	0	0	0	0	0	0
Dept: 016 GRAVEL/LIMESTONE							
967.000 PROJECT COSTS	0	200,000	200,000	0	0		
967.500 PROJECT COST- NEWMAN RD	0	0	0	0	0	150,000	150,000
967.501 PROJECT COST-COMMERCE RD	0	0	0	0	0	80,000	80,000
GRAVEL/LIMESTONE	0	200,000	200,000	0	0	230,000	230,000
Dept: 029 DEMARIA WEST SAD							
967.000 PROJECT COSTS	0	0	0	0	0		
DEMARIA WEST SAD	0	0	0	0	0	0	0
Dept: 037 CULVER ROAD							
967.000 PROJECT COSTS	0	0	0	0	0		
CULVER ROAD	0	0	0	0	0	0	0
Dept: 045 PLEASANT VALLEY RD CULVERT							
967.000 PROJECT COSTS	0	326,711	326,711	326,711	0		
PLEASANT VALLEY RD CULVERT	0	326,711	326,711	326,711	0	0	0
Dept: 060 MEADOWOOD SAD							
967.000 PROJECT COSTS	0	0	0	0	0		

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Month: 3/31/2021	Prior Year Actual	Current Year			(6) Estimated Total	(7) Requested	(8) Recommended	(9) Adopted					
		Original Budget	Amended Budget	Actual Thru March									
Fund: 792 - FUTURE ROAD IMPROVEMENT													
Expenditures													
MEADOWOOD SAD		0	0	0	0	0	0	0					
Dept: 064 HYNE ROAD		0	0	0	0	0	0	0					
967.000 PROJECT COSTS		0	0	0	0	0	0	0					
HYNE ROAD		0	0	0	0	0	0	0					
Dept: 065 BUNO ROAD		0	192,500	192,500	106,948	0	0	0					
967.000 PROJECT COSTS		0	192,500	192,500	106,948	0	0	0					
BUNO ROAD		0	192,500	192,500	106,948	0	0	0					
Dept: 066 SPENCER ROAD		0	0	0	0	0	0	0					
967.000 PROJECT COSTS		0	0	0	0	0	0	0					
SPENCER ROAD		0	0	0	0	0	0	0					
Dept: 067 PLEAS VAL- S OF 96		0	0	0	0	0	0	0					
967.000 PROJECT COSTS		0	0	0	0	0	0	0					
PLEAS VAL- S OF 96		0	0	0	0	0	0	0					
Dept: 088 KENSINGTON RD		0	0	0	0	0	0	0					
967.000 PROJECT COSTS		0	0	0	0	0	0	0					
KENSINGTON RD		0	0	0	0	0	0	0					
Dept: 089 OLD US 23 S OF HILTON		0	0	0	0	0	0	0					
967.000 PROJECT COSTS		0	0	0	0	0	0	0					
OLD US 23 S OF HILTON		0	0	0	0	0	0	0					
Dept: 090 HYNE W OF OLD 23		0	0	0	0	0	0	0					
967.000 PROJECT COSTS		0	0	0	0	0	0	0					
HYNE W OF OLD 23		0	0	0	0	0	0	0					
Dept: 091 STOBART/JACOBY/KENSINGTON		0	0	0	0	0	0	0					
967.000 PROJECT COSTS		0	0	0	0	0	0	0					
STOBART/JACOBY/KENSINGTON		0	0	0	0	0	0	0					
Dept: 092 OLD US 23 S OF SPENCER		0	0	0	0	0	0	0					
819.000 ENGINEERING SERVICES		0	0	0	0	0	0	0					
967.000 PROJECT COSTS		0	3,200,000	3,200,000	3,063,021	0	0	0					
OLD US 23 S OF SPENCER		0	3,200,000	3,200,000	3,063,021	0	0	0					
Dept: 093 STOBART- EAST END		0	0	0	0	0	0	0					
967.000 PROJECT COSTS		0	0	0	0	0	0	0					
STOBART- EAST END		0	0	0	0	0	0	0					
Dept: 094 SHENANDOAH/SHENANDOAH POND		0	0	0	0	0	0	0					
967.000 PROJECT COSTS		0	0	0	0	0	0	0					
SHENANDOAH/SHENANDOAH POND SAD		0	0	0	0	0	0	0					
Dept: 096 OLD US 23 N OF MCCLEMENTS		0	475,000	475,000	280,205	0	0	0					
967.000 PROJECT COSTS		0	475,000	475,000	280,205	0	0	0					
OLD US 23 N OF MCCLEMENTS		0	475,000	475,000	280,205	0	0	0					

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Month: 3/31/2021	Prior Year Actual	Current Year			(6) Estimated Total	(7) Requested	(8) Recommended	(9) Adopted					
		Original Budget	Amended Budget	Actual Thru March									
Fund: 792 - FUTURE ROAD IMPROVEMENT													
Expenditures													
Dept: 097 OLD US 23 NORTH OF HILTON													
967.000 PROJECT COSTS	0	0	0	0	0	500,000	500,000	500,000					
OLD US 23 NORTH OF HILTON	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 500,000	<hr/> 500,000	<hr/> 500,000					
Total Expenditures	412,022	4,394,211	4,394,211	3,776,885	0	730,000	730,000	730,000					
FUTURE ROAD IMPROVEMENT	1,008,453	-4,007,232	-4,007,232	-3,433,146	0	-398,000	-398,000	-398,000					

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.

Effective in FY2021, new accounting standards require the Township to project possible revenue and expenditures for individual private development projects that have been, or may be, approved. Due to the uncertainty, and lack of control over the timing of construction projects, it should be expected that a budget amendment will be required at the end of each fiscal year to accurately account for the actual revenue and expenditures.

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Month: 3/31/2021	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru				
	Actual	Budget	Budget	March	Estimated	Requested	Recommended	Adopted
Fund: 793 - CONSTRUCTION ESCROW								
Revenues								
Dept: 000								
664.000 INTEREST EARNED	0	0	0	0	0	1,000	1,000	1,000
671.000 OTHER REVENUE	0	0	0	0	0			
671.003 OTHER REVENUE-KROGER	0	136,979	136,979	0	0			
671.793 OTHER REVENUE ESCROW	113,688	385,969	385,969	0	0	150,540	150,540	150,540
Dept: 000	113,688	522,948	522,948	0	0	151,540	151,540	151,540
Total Revenues	113,688	522,948	522,948	0	0	151,540	151,540	151,540
Expenditures								
Dept: 000								
800.000 ADMINISTRATION FEES	0	0	100	100	0	100	100	100
809.000 BANK FEES	0	0	0	0	0			
958.800 INSPECTION ESCROW	113,688	385,969	385,969	0	0	188,294	188,294	188,294
999.792 TRANSFER OUT TO FUTURE ROADS	0	136,979	136,979	0	0			
Dept: 000	113,688	522,948	523,048	100	0	188,394	188,394	188,394
Total Expenditures	113,688	522,948	523,048	100	0	188,394	188,394	188,394
CONSTRUCTION ESCROW	0	0	-100	-100	0	-36,854	-36,854	-36,854

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.

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Month: 3/31/2021	Prior Year Actual	Current Year			(6)	(7)	(8)
	Original Budget	Amended Budget	Actual Thru March	Estimated Total	Requested	Recommended	Adopted
Fund: 812 - SAD ROAD MAINTENANCE							
Revenues							
Dept: 069 BEN HUR FARMS							
664.000 INTEREST EARNED	33	0	0	23	0		
672.000 SPECIAL ASSESSMENTS	3,250	0	4,625	4,620	0	3,250	3,250
BEN HUR FARMS	3,283	0	4,625	4,643	0	3,250	3,250
Dept: 086 WHITE TAIL RUN							
664.000 INTEREST EARNED	24	0	0	14	0		
672.000 SPECIAL ASSESSMENTS	2,520	2,520	2,520	2,520	0		
WHITE TAIL RUN	2,544	2,520	2,520	2,534	0	0	0
Total Revenues	54,874	26,780	49,420	49,867	0	32,732	32,732
Expenditures							
Dept: 027 WEST LASHBROOK							
967.000 PROJECT COSTS	0	0	1,260	1,260	0	4,335	4,335
WEST LASHBROOK	0	0	1,260	1,260	0	4,335	4,335
Dept: 030 BITTEN DR							
967.000 PROJECT COSTS	8,393	14,395	14,395	6,400	0	8,020	8,020
BITTEN DR	8,393	14,395	14,395	6,400	0	8,020	8,020
Dept: 031 PARKLAWN SAD							
967.000 PROJECT COSTS	5,976	35,965	35,965	3,390	0	32,270	32,270
PARKLAWN SAD	5,976	35,965	35,965	3,390	0	32,270	32,270
Dept: 033 DONALD/STUHRBURG SAD							
964.000 REFUNDS	0	0	0	0	0		
967.100 ADDTL PROJECT COSTS	1,340	10,070	10,070	-130	0	9,200	9,200
DONALD/STUHRBURG SAD	1,340	10,070	10,070	-130	0	9,200	9,200
Dept: 038 LINK ROAD MAINTENANCE							
967.000 PROJECT COSTS	6,899	20,370	20,370	5,137	0	14,690	14,690
LINK ROAD MAINTENANCE	6,899	20,370	20,370	5,137	0	14,690	14,690
Dept: 039 TRACEY LANE SAD							
967.000 PROJECT COSTS	8,467	10,520	10,520	10,090	0	9,735	9,735
TRACEY LANE SAD	8,467	10,520	10,520	10,090	0	9,735	9,735
Dept: 040 RIDGECREST S.A.D.							
967.000 PROJECT COSTS	1,035	10,080	10,080	4,485	0	5,580	5,580
RIDGECREST S.A.D.	1,035	10,080	10,080	4,485	0	5,580	5,580
Dept: 054 BIRCHCREST							
967.000 PROJECT COSTS	4,346	6,490	6,490	5,729	0	9,050	9,050
BIRCHCREST	4,346	6,490	6,490	5,729	0	9,050	9,050
Dept: 055 KENDOR							
967.000 PROJECT COSTS	4,317	13,210	13,210	5,060	0	7,135	7,135
KENDOR	4,317	13,210	13,210	5,060	0	7,135	7,135

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Month: 3/31/2021	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru				
	Actual	Budget	Budget	March	Estimated	Requested	Recommended	Adopted
Fund: 812 - SAD ROAD MAINTENANCE								
Expenditures								
Dept: 069 BEN HUR FARMS								
967.000 PROJECT COSTS	2,394	4,560	4,560	3,761	0	5,450	5,450	5,450
BEN HUR FARMS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Dept: 086 WHITE TAIL RUN	1,285	6,980	6,980	2,424	0	4,150	4,150	4,150
967.000 PROJECT COSTS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
WHITE TAIL RUN	1,285	6,980	6,980	2,424	0	4,150	4,150	4,150
Total Expenditures	44,452	132,640	133,900	47,606	0	109,615	109,615	109,615
SAD ROAD MAINTENANCE	10,422	-105,860	-84,480	2,261	0	-76,883	-76,883	-76,883

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.

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Month: 3/31/2021	Prior Year Actual	Current Year			(6) Estimated Total	(7) Requested	(8) Recommended	(9) Adopted					
		Original Budget	Amended Budget	Actual Thru March									
Fund: 814 - ROAD PROJECTS													
Revenues													
Dept: 000													
664.000 INTEREST EARNED	813	700	700	806	0	700	700	700					
694.000 CASH OVER AND SHORT	0	0	0	0	0								
695.100 BOND SALE PROCEEDS	0	1,475,604	1,475,604	0	0								
699.000 APPROPRIATION TRANSFER IN	0	0	0	0	0								
699.101 TRANSFER IN-GENERAL FUND	0	1,475,604	1,475,604	1,288,218	0								
699.861 TRAN IN FROM ROAD SAD BOND	0	0	3,627	0	0								
Dept: 000	813	2,951,908	2,955,535	1,289,024	0	700	700	700					
Dept: 029 DEMARIA WEST SAD													
664.000 INTEREST EARNED	644	0	0	290	0								
669.000 INTEREST FROM SAD PMT	0	0	0	43	0								
672.000 SPECIAL ASSESSMENTS	101,672	41,995	41,995	6,631	0								
699.811 TRAN IN FROM ROAD IMP SAD FUND	0	0	220,000	220,000	0								
DEMARIA WEST SAD	102,316	41,995	261,995	226,964	0	0	0	0					
Dept: 060 MEADOWOOD SAD													
664.000 INTEREST EARNED	428	0	0	282	0								
669.000 INTEREST FROM SAD PMT	0	0	0	64	0								
672.000 SPECIAL ASSESSMENTS	41,250	41,250	41,250	6,600	0								
699.811 TRAN IN FROM ROAD IMP SAD FUND	0	0	295,000	295,000	0								
MEADOWOOD SAD	41,678	41,250	336,250	301,946	0	0	0	0					
Dept: 061 ROSE ANN DRIVE- SAD													
664.000 INTEREST EARNED	0	0	0	0	0								
669.000 INTEREST FROM SAD PMT	0	0	0	0	0								
672.000 SPECIAL ASSESSMENTS	0	0	0	0	0								
ROSE ANN DRIVE- SAD	0	0	0	0	0	0	0	0					
Dept: 094 SHENANDOAH/SHENANDOAH POND													
664.000 INTEREST EARNED	1,141	0	0	829	0								
669.000 INTEREST FROM SAD PMT	97	0	0	0	0								
672.000 SPECIAL ASSESSMENTS	125,650	102,100	102,100	0	0								
699.811 TRAN IN FROM ROAD IMP SAD FUND	0	0	830,000	830,000	0								
SHENANDOAH/SHENANDOAH POND SAD	126,888	102,100	932,100	830,829	0	0	0	0					
Total Revenues	271,695	3,137,253	4,485,880	2,648,763	0	700	700	700					
Expenditures													
Dept: 000													
809.000 BANK FEES	0	0	0	0	0								
999.000 TRANSFER OUT	0	1,475,604	1,475,604	1,288,218	0								
Dept: 000	0	1,475,604	1,475,604	1,288,218	0	0	0	0					

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Month: 3/31/2021	Prior Year Actual	Current Year			(6)	(7)	(8)
	Original Budget	Amended Budget	Actual Thru March	Estimated Total	Requested	Recommended	Adopted
Fund: 814 - ROAD PROJECTS							
Expenditures							
Dept: 029 DEMARIA WEST SAD							
964.000 REFUNDS	0	0	15,000	15,000	0		
967.000 PROJECT COSTS	0	419,000	419,000	326,421	0		
999.861 TRAN OUT TO ROAD IMP BOND PMT	0	0	0	0	0		
DEMARIA WEST SAD	0	419,000	434,000	341,421	0	0	0
Dept: 060 MEADOWOOD SAD							
964.000 REFUNDS	0	0	500	500	0		
967.000 PROJECT COSTS	0	413,000	413,000	380,048	0		
999.861 TRAN OUT TO ROAD IMP BOND PMT	0	3,611	3,611	3,611	0		
MEADOWOOD SAD	0	416,611	417,111	384,159	0	0	0
Dept: 094 SHENANDOAH/SHENANDOAH POND							
967.000 PROJECT COSTS	1,160	1,031,000	1,031,000	1,030,836	0		
999.861 TRAN OUT TO ROAD IMP BOND PMT	0	12,672	12,672	12,672	0		
SHENANDOAH/SHENANDOAH POND SAD	1,160	1,043,672	1,043,672	1,043,508	0	0	0
Total Expenditures	1,160	3,354,887	3,370,387	3,057,306	0	0	0
ROAD PROJECTS	270,535	-217,634	1,115,493	-408,543	0	700	700

FUND 861

2019 ROAD IMPROVEMENT BOND

These Special Assessment Districts were set up for purposes of road resurfacing projects in 2019 for Demaria West, Meadowood, and Shenandoah / Shenandoah Ponds. Revenue through interest and special assessment payments are used to make annual bond payments.

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Month: 3/31/2021	Prior Year Actual	Current Year			(6)	(7)	(8)
	Original Budget	Amended Budget	Actual Thru March	Estimated Total	Requested	Recommended	Adopted
Fund: 861 - 2019 ROAD IMPROVEMENT BOND SAD							
Revenues							
Dept: 000							
694.000 CASH OVER AND SHORT	0	0	0	0	0	0	0
Dept: 000	0	0	0	0	0	0	0
Dept: 029 DEMARIA WEST SAD							
664.000 INTEREST EARNED	0	0	10	10	0	0	0
669.000 INTEREST FROM SAD PMT	0	0	5,618	5,515	0	3,980	3,980
672.000 SPECIAL ASSESSMENTS	0	0	35,364	39,021	0	25,816	25,816
699.811 TRAN IN FROM ROAD IMP SAD FUND	0	0	155	0	0	0	0
699.814 TRAN IN FROM ROAD PROJECTS	0	0	10	0	0	0	0
DEMARIA WEST SAD	0	0	41,157	44,546	0	29,796	29,796
Dept: 060 MEADOWOOD SAD							
664.000 INTEREST EARNED	0	0	10	15	0	0	0
669.000 INTEREST FROM SAD PMT	0	0	5,709	5,709	0	4,982	4,982
672.000 SPECIAL ASSESSMENTS	0	0	40,425	40,425	0	36,925	36,925
699.811 TRAN IN FROM ROAD IMP SAD FUND	0	0	210	0	0	0	0
699.814 TRAN IN FROM ROAD PROJECTS	0	3,611	3,621	3,611	0	0	0
MEADOWOOD SAD	0	3,611	49,975	49,760	0	41,907	41,907
Dept: 094 SHENANDOAH/SHENANDOAH POND							
664.000 INTEREST EARNED	0	0	10	76	0	0	0
669.000 INTEREST FROM SAD PMT	0	0	14,096	14,152	0	13,396	13,396
672.000 SPECIAL ASSESSMENTS	0	0	99,816	108,266	0	99,294	99,294
699.811 TRAN IN FROM ROAD IMP SAD FUND	0	0	580	0	0	0	0
699.814 TRAN IN FROM ROAD PROJECTS	0	12,672	12,682	12,672	0	0	0
SHENANDOAH/SHENANDOAH POND SAD	0	12,672	127,184	135,166	0	112,690	112,690
Total Revenues	0	16,283	218,316	229,472	0	184,393	184,393
Expenditures							
Dept: 029 DEMARIA WEST SAD							
999.002 BOND PAYMENT-INTEREST	0	0	0	0	0	1,731	1,731
999.003 AGENT FEES	0	0	0	0	0	88	88
999.814 TRAN OUT TO ROAD PROJECTS	0	0	2,282	0	0	0	0
DEMARIA WEST SAD	0	0	2,282	0	0	1,819	1,819
Dept: 060 MEADOWOOD SAD							
999.002 BOND PAYMENT-INTEREST	0	0	0	0	0	2,123	2,123
999.003 AGENT FEES	0	0	0	0	0	107	107
999.814 TRAN OUT TO ROAD PROJECTS	0	0	1,346	0	0	0	0
MEADOWOOD SAD	0	0	1,346	0	0	2,230	2,230
Dept: 094 SHENANDOAH/SHENANDOAH POND							

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Brighton Township

Month: 3/31/2021	Prior Year	Current Year			(6)	(7)	(8)	
	Actual	Original Budget	Amended Budget	Actual Thru March	Estimated Total	Requested	Recommended	Adopted
Fund: 861 - 2019 ROAD IMPROVEMENT BOND SAD								
Expenditures								
Dept: 094 SHENANDOAH/SHENANDOAH POND								
999.002 BOND PAYMENT-INTEREST	0	0	0	0	0	6,057	6,057	6,057
999.003 AGENT FEES	0	0	0	0	0	306	306	306
SHENANDOAH/SHENANDOAH POND SAD	0	0	0	0	0	6,363	6,363	6,363
Total Expenditures	0	0	3,628	0	0	10,412	10,412	10,412
2019 ROAD IMPROVEMENT BOND SAD	0	16,283	214,688	229,472	0	173,981	173,981	173,981

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.

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Brighton Township

Month: 3/31/2021	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru				
	Actual	Budget	Budget	March	Estimated	Requested	Recommended	Adopted
Fund: 865 - STREET LIGHTING FUND								
Revenues								
Dept: 070 COUNTRY CLUB ANNEX LT								
672.000 SPECIAL ASSESSMENTS	10,853	7,740	7,740	10,709	0	15,315	15,315	15,315
COUNTRY CLUB ANNEX LT	<u>10,853</u>	<u>7,740</u>	<u>7,740</u>	<u>10,709</u>	<u>0</u>	<u>15,315</u>	<u>15,315</u>	<u>15,315</u>
Dept: 071 DONALD DRIVE LIGHT								
672.000 SPECIAL ASSESSMENTS	220	85	85	218	0	300	300	300
DONALD DRIVE LIGHT	<u>220</u>	<u>85</u>	<u>85</u>	<u>218</u>	<u>0</u>	<u>300</u>	<u>300</u>	<u>300</u>
Dept: 072 BRANDYWINE FARMS LIGHT								
672.000 SPECIAL ASSESSMENTS	666	560	560	656	0	780	780	780
BRANDYWINE FARMS LIGHT	<u>666</u>	<u>560</u>	<u>560</u>	<u>656</u>	<u>0</u>	<u>780</u>	<u>780</u>	<u>780</u>
Dept: 073 HARVEST HILLS LIGHTS								
672.000 SPECIAL ASSESSMENTS	666	560	560	656	0	760	760	760
HARVEST HILLS LIGHTS	<u>666</u>	<u>560</u>	<u>560</u>	<u>656</u>	<u>0</u>	<u>760</u>	<u>760</u>	<u>760</u>
Dept: 074 GREENFIELD POINTE LIGHTS								
672.000 SPECIAL ASSESSMENTS	666	560	560	656	0	790	790	790
GREENFIELD POINTE LIGHTS	<u>666</u>	<u>560</u>	<u>560</u>	<u>656</u>	<u>0</u>	<u>790</u>	<u>790</u>	<u>790</u>
Dept: 075 BRIGHTON GARDENS								
672.000 SPECIAL ASSESSMENTS	880	640	640	867	0	1,145	1,145	1,145
BRIGHTON GARDENS	<u>880</u>	<u>640</u>	<u>640</u>	<u>867</u>	<u>0</u>	<u>1,145</u>	<u>1,145</u>	<u>1,145</u>
Dept: 076 EAGLE HEIGHTS								
672.000 SPECIAL ASSESSMENTS	361	305	305	356	0	495	495	495
EAGLE HEIGHTS	<u>361</u>	<u>305</u>	<u>305</u>	<u>356</u>	<u>0</u>	<u>495</u>	<u>495</u>	<u>495</u>
Dept: 077 GREENFIELD SHORES 1-2-3-4 LOP								
672.000 SPECIAL ASSESSMENTS	879	640	640	866	0	1,195	1,195	1,195
GREENFIELD SHORES 1-2-3-4 LOP	<u>879</u>	<u>640</u>	<u>640</u>	<u>866</u>	<u>0</u>	<u>1,195</u>	<u>1,195</u>	<u>1,195</u>
Dept: 078 DE MARIA								
672.000 SPECIAL ASSESSMENTS	620	305	305	639	0	210	210	210
DE MARIA	<u>620</u>	<u>305</u>	<u>305</u>	<u>639</u>	<u>0</u>	<u>210</u>	<u>210</u>	<u>210</u>
Dept: 079 RAVENSWOOD LIGHTS								
672.000 SPECIAL ASSESSMENTS	463	610	610	428	0	1,155	1,155	1,155
RAVENSWOOD LIGHTS	<u>463</u>	<u>610</u>	<u>610</u>	<u>428</u>	<u>0</u>	<u>1,155</u>	<u>1,155</u>	<u>1,155</u>
Dept: 080 MAPLE RIDGE SUB								
672.000 SPECIAL ASSESSMENTS	361	305	305	355	0	440	440	440
MAPLE RIDGE SUB	<u>361</u>	<u>305</u>	<u>305</u>	<u>355</u>	<u>0</u>	<u>440</u>	<u>440</u>	<u>440</u>
Dept: 081 ALGER PINES								
672.000 SPECIAL ASSESSMENTS	666	560	560	655	0	820	820	820
ALGER PINES	<u>666</u>	<u>560</u>	<u>560</u>	<u>655</u>	<u>0</u>	<u>820</u>	<u>820</u>	<u>820</u>
Dept: 082 SHENANDOAH								
672.000 SPECIAL ASSESSMENTS	1,027	850	850	1,011	0	1,240	1,240	1,240

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Brighton Township

Month: 3/31/2021	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru				
	Actual	Budget	Budget	March	Estimated	Requested	Recommended	Adopted
Fund: 865 - STREET LIGHTING FUND								
Revenues								
SHENANDOAH	1,027	850	850	1,011	0	1,240	1,240	1,240
Dept: 084 SHENANDOAH POND HOMEOWNERS								
672.000 SPECIAL ASSESSMENTS	333	295	295	431	0	450	450	450
SHENANDOAH POND HOMEOWNERS	333	295	295	431	0	450	450	450
Dept: 085 OAKS AT BEACH LAKE								
672.000 SPECIAL ASSESSMENTS	1,998	1,650	1,650	1,864	0	2,380	2,380	2,380
OAKS AT BEACH LAKE	1,998	1,650	1,650	1,864	0	2,380	2,380	2,380
Total Revenues	20,659	15,665	15,665	20,367	0	27,475	27,475	27,475
Expenditures								
Dept: 070 COUNTRY CLUB ANNEX LT								
921.000 STREET LIGHTING	8,643	7,740	11,390	9,402	0	15,315	15,315	15,315
COUNTRY CLUB ANNEX LT	8,643	7,740	11,390	9,402	0	15,315	15,315	15,315
Dept: 071 DONALD DRIVE LIGHT								
921.000 STREET LIGHTING	205	85	235	185	0	300	300	300
DONALD DRIVE LIGHT	205	85	235	185	0	300	300	300
Dept: 072 BRANDYWINE FARMS LIGHT								
921.000 STREET LIGHTING	652	560	680	540	0	780	780	780
BRANDYWINE FARMS LIGHT	652	560	680	540	0	780	780	780
Dept: 073 HARVEST HILLS LIGHTS								
921.000 STREET LIGHTING	652	560	680	540	0	760	760	760
HARVEST HILLS LIGHTS	652	560	680	540	0	760	760	760
Dept: 074 GREENFIELD POINTE LIGHTS								
921.000 STREET LIGHTING	652	560	680	540	0	790	790	790
GREENFIELD POINTE LIGHTS	652	560	680	540	0	790	790	790
Dept: 075 BRIGHTON GARDENS								
921.000 STREET LIGHTING	820	640	900	741	0	1,145	1,145	1,145
BRIGHTON GARDENS	820	640	900	741	0	1,145	1,145	1,145
Dept: 076 EAGLE HEIGHTS								
921.000 STREET LIGHTING	353	305	375	295	0	495	495	495
EAGLE HEIGHTS	353	305	375	295	0	495	495	495
Dept: 077 GREENFIELD SHORES 1-2-3-4 LOP								
921.000 STREET LIGHTING	820	640	900	741	0	1,195	1,195	1,195
GREENFIELD SHORES 1-2-3-4 LOP	820	640	900	741	0	1,195	1,195	1,195
Dept: 078 DE MARIA								
921.000 STREET LIGHTING	353	305	365	295	0	210	210	210
DE MARIA	353	305	365	295	0	210	210	210
Dept: 079 RAVENSWOOD LIGHTS								
921.000 STREET LIGHTING	707	610	730	590	0	1,155	1,155	1,155

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Brighton Township

Month: 3/31/2021	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru				
	Actual	Budget	Budget	March	Estimated	Requested	Recommended	Adopted
Fund: 865 - STREET LIGHTING FUND								
Expenditures								
RAVENSWOOD LIGHTS	707	610	730	590	0	1,155	1,155	1,155
Dept: 080 MAPLE RIDGE SUB								
921.000 STREET LIGHTING	353	305	365	295	0	440	440	440
MAPLE RIDGE SUB	353	305	365	295	0	440	440	440
Dept: 081 ALGER PINES								
921.000 STREET LIGHTING	652	560	680	540	0	820	820	820
ALGER PINES	652	560	680	540	0	820	820	820
Dept: 082 SHENANDOAH								
921.000 STREET LIGHTING	1,005	850	1,030	835	0	1,240	1,240	1,240
SHENANDOAH	1,005	850	1,030	835	0	1,240	1,240	1,240
Dept: 084 SHENANDOAH POND HOMEOWNERS								
921.000 STREET LIGHTING	335	295	355	277	0	450	450	450
SHENANDOAH POND HOMEOWNERS	335	295	355	277	0	450	450	450
Dept: 085 OAKS AT BEACH LAKE								
921.000 STREET LIGHTING	1,955	1,650	1,990	1,621	0	2,380	2,380	2,380
OAKS AT BEACH LAKE	1,955	1,650	1,990	1,621	0	2,380	2,380	2,380
Total Expenditures	18,157	15,665	21,355	17,437	0	27,475	27,475	27,475
STREET LIGHTING FUND	2,502	0	-5,690	2,930	0	0	0	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.

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Brighton Township

Month: 3/31/2021	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru				
	Actual	Budget	Budget	March	Estimated	Requested	Recommended	Adopted
Fund: 871 - MUNICIPAL REFUSE								
Revenues								
Dept: 028 CHERRYLAWN/CLOVERLAWN								
664.000 INTEREST EARNED	0	0	0	0	0			
672.000 SPECIAL ASSESSMENTS	0	0	0	0	0			
CHERRYLAWN/CLOVERLAWN	0	0	0	0	0	0	0	0
Dept: 056 RAVENSWOOD								
664.000 INTEREST EARNED	99	0	0	54	0			
672.000 SPECIAL ASSESSMENTS	28,501	28,502	28,502	26,250	0	28,505	28,505	28,505
RAVENSWOOD	28,600	28,502	28,502	26,304	0	28,505	28,505	28,505
Dept: 529 WOODLAND/AIRWAY ASSESSMENT								
664.000 INTEREST EARNED	306	0	0	174	0			
672.100 SPECIAL ASSESSMENTS	47,739	47,740	47,740	49,170	0	49,170	49,170	49,170
WOODLAND/AIRWAY ASSESSMENT	48,045	47,740	47,740	49,344	0	49,170	49,170	49,170
Total Revenues	76,645	76,242	76,242	75,648	0	77,675	77,675	77,675
Expenditures								
Dept: 028 CHERRYLAWN/CLOVERLAWN								
967.000 PROJECT COSTS	0	0	0	0	0			
CHERRYLAWN/CLOVERLAWN	0	0	0	0	0	0	0	0
Dept: 056 RAVENSWOOD								
967.000 PROJECT COSTS	28,500	39,831	39,831	27,396	0	28,505	28,505	28,505
RAVENSWOOD	28,500	39,831	39,831	27,396	0	28,505	28,505	28,505
Dept: 529 WOODLAND/AIRWAY ASSESSMENT								
967.100 ADDTL PROJECT COSTS	46,691	82,758	82,758	47,739	0	49,170	49,170	49,170
WOODLAND/AIRWAY ASSESSMENT	46,691	82,758	82,758	47,739	0	49,170	49,170	49,170
Total Expenditures	75,191	122,589	122,589	75,135	0	77,675	77,675	77,675
MUNICIPAL REFUSE	1,454	-46,347	-46,347	513	0	0	0	0

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.

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Brighton Township

Month: 3/31/2021	Prior Year Actual	Current Year				(6)	(7)	(8)	
		Original Budget	Amended Budget	Actual Thru March	Estimated Total	Requested	Recommended	Adopted	
Fund: 880 - SAD AQUATICS									
Revenues									
Dept: 000									
694.000 CASH OVER AND SHORT	3	0	0	0	0				
Dept: 000	3	0	0	0	0	0	0	0	
Dept: 095 SCHOOL LAKE SAD									
664.000 INTEREST EARNED	24	0	0	53	0				
672.000 SPECIAL ASSESSMENTS	15,996	12,090	12,090	12,090	0	12,090	12,090	12,090	
SCHOOL LAKE SAD	16,020	12,090	12,090	12,143	0	12,090	12,090	12,090	
Dept: 105 FONDA LAKE									
664.000 INTEREST EARNED	25	0	0	65	0				
672.000 SPECIAL ASSESSMENTS	17,077	8,100	8,100	8,100	0	8,100	8,100	8,100	
FONDA LAKE	17,102	8,100	8,100	8,165	0	8,100	8,100	8,100	
Dept: 107 CLARK LAKE AQUATICS									
664.000 INTEREST EARNED	143	0	0	117	0				
671.000 OTHER REVENUE	0	0	0	0	0				
672.000 SPECIAL ASSESSMENTS	11,175	11,175	11,175	11,175	0	11,175	11,175	11,175	
CLARK LAKE AQUATICS	11,318	11,175	11,175	11,292	0	11,175	11,175	11,175	
Dept: 550 WOODLAND LAKE AQUATIC									
664.000 INTEREST EARNED	571	0	0	377	0				
664.009 INTEREST OWL/DAM	0	0	0	33	0				
672.000 SPECIAL ASSESSMENTS	75,544	69,190	69,190	68,911	0	65,920	65,920	65,920	
672.009 REVENUE WOOD LK DAM AQUATIC	0	0	81,250	81,250	0	81,250	81,250	81,250	
687.000 REFUNDS	0	0	0	0	0				
WOODLAND LAKE AQUATIC	76,115	69,190	150,440	150,571	0	147,170	147,170	147,170	
Total Revenues	120,558	100,555	181,805	182,171	0	178,535	178,535	178,535	
Expenditures									
Dept: 095 SCHOOL LAKE SAD									
967.000 PROJECT COSTS	0	26,670	26,670	12,016	0	14,560	14,560	14,560	
SCHOOL LAKE SAD	0	26,670	26,670	12,016	0	14,560	14,560	14,560	
Dept: 105 FONDA LAKE									
967.000 PROJECT COSTS	1,280	23,905	23,905	14,125	0	8,960	8,960	8,960	
FONDA LAKE	1,280	23,905	23,905	14,125	0	8,960	8,960	8,960	
Dept: 107 CLARK LAKE AQUATICS									
809.000 BANK FEES	0	0	0	0	0				
967.000 PROJECT COSTS	4,213	34,090	34,090	4,160	0	28,912	28,912	28,912	
CLARK LAKE AQUATICS	4,213	34,090	34,090	4,160	0	28,912	28,912	28,912	
Dept: 550 WOODLAND LAKE AQUATIC									
809.000 BANK FEES	0	0	0	0	0				

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Brighton Township

Month: 3/31/2021	Prior Year Actual	Current Year			(6) Total	(7) Requested	(8) Recommended				
		Original Budget	Amended Budget	Actual Thru March							
Fund: 880 - SAD AQUATICS											
Expenditures											
Dept: 550 WOODLAND LAKE AQUATIC											
967.000 PROJECT COSTS	56,209	173,120	173,120	106,091	0	116,000	116,000				
967.009 PROJ COST WOOD LK AQUATIC/DAM	0	0	91,215	91,215	0	71,285	71,285				
WOODLAND LAKE AQUATIC	56,209	173,120	264,335	197,306	0	187,285	187,285				
Total Expenditures	61,702	257,785	349,000	227,607	0	239,717	239,717				
SAD AQUATICS	58,856	-157,230	-167,195	-45,436	0	-61,182	-61,182				
Grand Total:	1,533,913	-5,265,896	-3,757,388	-3,012,683	0	-1,892,640	-1,892,640				