



CHARTER TOWNSHIP OF BRIGHTON

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

FY 2022-2023

BUDGET

ADOPTED ON
MARCH 21, 2022

101

GENERAL FUND

REVENUES

402.000 Property Taxes. The 2021 Final Taxable value was \$1,221,412,781. We are projecting 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.

441.000 Local Community Stabilization - PPT Reimbursement 2014 Legislation cut PPT revenue to local jurisdiction and reimburses the local jurisdiction for only "essential services".

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.

477.000 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.

478.000 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 increase slightly. Given the impact of COVID-19 and inflation on the economy it remains uncertain as to the exact impact on state revenue. The 2020 Census figures will impact this line as well.

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.

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

614.100 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 were received by the General Fund. In FY21/22 this obligation was completed. Since meeting this obligation, all new sewer REU sales are receipted through the Sanitary Sewer Capital Reserve Fund.

620.000 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.

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

665.000 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.

665.591 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).

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.

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

676.000 Reimbursement-School Elections.

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

699.814 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.

FINAL BUDGET
 FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
ESTIMATED REVENUES					
Dept 000					
101-000-402.000	PROPERTY TAXES	1,040,985.76	1,050,000.00	1,050,000.00	1,080,000.00
101-000-412.000	DELIQ PERSONAL PROPERTY TAXES	2,377.11	500.00	500.00	500.00
101-000-423.000	MOBILE HOME FEES	282.00	270.00	270.00	270.00
101-000-441.000	LOC COM STAB SHARE- PPT REIMB	98,485.83	73,000.00	73,000.00	80,000.00
101-000-445.000	INTEREST/PENALTIES	50.84	100.00	100.00	100.00
101-000-447.000	PROPERTY TAX ADMIN FEE	337,822.74	330,000.00	330,000.00	340,000.00
101-000-448.000	SUMMER TAX COLLECTION SVC CHG	25,035.90	25,000.00	25,000.00	25,000.00
101-000-448.100	DOG LICENSE COLLECTION FEE	195.00	500.00	500.00	500.00
101-000-475.000	LICENSE/PERMITS	70.00	200.00	200.00	200.00
101-000-477.000	CABLE TV FEE	312,356.17	300,000.00	300,000.00	300,000.00
101-000-478.000	TELECOMM. R.O.W. MAINT FEE	15,575.15	14,500.00	14,500.00	16,000.00
101-000-481.000	SIGN PERMITS	525.00	500.00	500.00	500.00
101-000-482.000	TENANT OCCUPANCY	750.00	750.00	750.00	750.00
101-000-482.100	TEMPORARY USE	1,100.00	1,000.00	1,000.00	1,000.00
101-000-482.200	LAND USE PERMIT	13,600.00	12,000.00	12,000.00	12,000.00
101-000-482.300	HOME OCCUPATIONS	180.00	120.00	120.00	180.00
101-000-528.000	OTHER FEDERAL GRANTS	16,296.00	0.00	0.00	0.00
101-000-574.000	STATE REVENUE SHARING	1,585,622.00	1,538,236.00	1,538,236.00	1,550,000.00
101-000-574.100	CVTRS	52,420.00	64,477.00	64,477.00	55,000.00
101-000-607.000	ADMINISTATIVE FEE SEWER	4,800.00	4,800.00	4,800.00	4,800.00
101-000-607.400	ADMINISTRATIVE FEE- ESCROW	100.00	100.00	100.00	100.00
101-000-614.000	PLANNING FEES	47,102.89	40,000.00	40,000.00	40,000.00
101-000-614.100	ZONING FEES	17,000.00	11,500.00	11,500.00	11,000.00
101-000-615.000	PLAN REVIEW FEE	9,050.00	7,000.00	7,000.00	7,000.00
101-000-616.000	TAP IN FEE	636,120.00	102,600.00	102,600.00	0.00
101-000-620.000	SOIL REMOVAL FEE	2,550.00	4,000.00	4,000.00	0.00
101-000-629.000	SALE OF TRASH TAGS	481.00	300.00	300.00	300.00
101-000-645.000	SALE OF MATERIALS	3,858.63	2,000.00	2,000.00	2,000.00
101-000-645.100	FOIA SALE OF MATERIALS	464.69	200.00	200.00	200.00
101-000-647.000	SALE OF CEMETERY LOTS	900.00	0.00	0.00	0.00
101-000-658.000	NSF FEE	595.00	100.00	100.00	100.00
101-000-665.000	INTEREST EARNED	43,128.65	25,000.00	25,000.00	25,000.00

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BUDGET REPORT FOR BRIGHTON CHARTER TOWNSHIP
Fund: 101 GENERAL FUND

FINAL BUDGET
FY 2022-2023

Page: 2/24

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
ESTIMATED REVENUES					
Dept 000					
101-000-665.591	INT- LOAN WATER BOND PAYOFF	11,500.00	0.00	0.00	0.00
101-000-667.000	RENT- CELL TOWER	95,713.03	92,000.00	92,000.00	92,000.00
101-000-667.200	RENT- MSP	137,484.00	137,484.00	137,484.00	137,484.00
101-000-667.400	RENT- MEETING ROOM	(50.00)	0.00	0.00	0.00
101-000-670.000	INTEREST FROM SAD PMT	1,635.34	1,460.00	1,460.00	0.00
101-000-671.000	OTHER REVENUE	5,291.62	0.00	0.00	0.00
101-000-675.000	COMCAST/ AT&T PEG FEES	17,836.60	20,000.00	20,000.00	20,000.00
101-000-676.000	REIMBURSEMENT	11,603.24	0.00	0.00	0.00
101-000-676.500	REIMBURSEMENT- ELECTIONS	536.79	0.00	0.00	0.00
101-000-679.000	FILING FEE IN LIEU OF PETITION	700.00	0.00	0.00	0.00
101-000-680.200	CTCL GRANT	5,000.00	0.00	0.00	0.00
101-000-687.000	REFUNDS	340.74	0.00	0.00	0.00
101-000-689.000	CASH OVER AND SHORT	92.82	0.00	0.00	0.00
101-000-699.102	TRAN IN BUDGET STABILIZ	0.00	2,000.00	2,000.00	2,000.00
101-000-699.591	TRAN IN FROM MUNICIPAL WATER	0.00	1,150,000.00	1,150,000.00	0.00
101-000-699.814	TRAN IN FROM ROAD PROJECTS	1,288,217.90	0.00	0.00	0.00
Totals for dept 000 -		5,845,782.44	5,011,697.00	5,011,697.00	3,803,984.00
TOTAL ESTIMATED REVENUES		5,845,782.44	5,011,697.00	5,011,697.00	3,803,984.00

GENERAL FUND 101 EXPENDITURES

LEGISLATIVE – TOWNSHIP BOARD 101

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

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

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

716.000 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.

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

717.000 Pension / DB This is the employer cost for elected officials (Clerk and Treasurer) that were eligible for the DB plan and have legacy associated costs to meet the annual required contribution (ARC). (Defined Benefit Pension Division 10 only)

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

736.600 Discretionary Increase - This line item allocates funds based on 2.9% of wages and is budgeted for distribution for merit and/or inflationary adjustment contingent upon Board approval. This coincides with Board Action of June 23, 2014 regarding the April 1, 2014 Classification and Compensation Study prepared by Municipal Consulting Services. Each January the Board will review the Bureau of Labor Statistics CPI U, Midwest Region, December to December report with the goal of maintaining all positions within +/- 5% of the mid-point as stated in Appendix C-i and Section II, Table 1, Page II-1 which should be adjusting annually. Municipal Consulting Services performed an updated study in the fourth quarter of FY19/20.

808.000 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.

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.

901.000 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.

910.000 Education includes the expenses for conventions, seminars, workshops and meetings for the trustees. Employee and Township delegates to the MERS conference are charged here.

915.000 Dues: Membership in various organizations such as: MTA, SEMCOG, MIDEAL, Brighton Chamber of Commerce, MML Workers Comp, HRWC, MIDEAL.

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

946.000 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.

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

FINAL BUDGET
 FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
Dept 101 - LEGISLATIVE-TWSP BOARD					
101-101-703.000	SALARY	30,411.41	31,470.00	31,470.00	33,900.00
101-101-709.000	FICA	1,898.80	1,960.00	1,960.00	2,100.00
101-101-711.000	MEDICARE	441.31	460.00	460.00	500.00
101-101-716.000	DC PENSION	9,661.80	13,310.00	7,874.00	14,000.00
101-101-716.100	PENSION FEES	131.00	200.00	200.00	200.00
101-101-717.000	DB PENSION	0.00	0.00	5,436.00	0.00
101-101-727.000	LIFE INSURANCE	201.60	260.00	260.00	260.00
101-101-736.000	DISCRETIONARY INCREASE	0.00	32,720.00	32,720.00	45,000.00
101-101-752.000	SUPPLIES	235.38	500.00	500.00	500.00
101-101-808.000	CONSULTING	5,610.00	10,000.00	10,000.00	10,000.00
101-101-845.000	WORKERS' COMP MILEAGE/	34.01	80.00	80.00	100.00
101-101-861.000	TRAVEL PRINTING &	0.00	500.00	500.00	500.00
101-101-900.000	PUBLISHING ORDINANCE	6,922.50	11,000.00	11,000.00	11,000.00
101-101-901.000	CODIFICATION	3,081.02	8,000.00	8,000.00	8,000.00
101-101-910.000	EDUCATION	1,900.00	5,500.00	5,500.00	5,500.00
101-101-915.000	DUES	11,626.98	12,000.00	12,000.00	15,000.00
101-101-941.000	CONTINGENCIES	0.00	1,000.00	1,000.00	1,000.00
101-101-946.000	ENGINEERING SERVICES	6,788.91	15,000.00	15,000.00	15,000.00
Totals for dept 101 - LEGISLATIVE-TWSP BOARD		78,944.72	143,960.00	143,960.00	162,560.00

SUPERVISOR 171

703.000 Supervisor Wages These are the wages for the Township Supervisor. See notes per 101.736.600. Additional funds have been budgeted, contingent upon Board approval.

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

915.000 Dues are for the State Supervisor's organization.

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

FINAL BUDGET
FYD 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
Dept 171 - SUPERVISOR					
101-171-703.000	SALARY	31,445.29	32,550.00	32,550.00	35,000.00
101-171-709.000	FICA	1,949.57	2,020.00	2,020.00	2,200.00
101-171-711.000	MEDICARE	455.88	480.00	480.00	510.00
101-171-716.000	DC PENSION	3,127.61	3,260.00	3,260.00	3,500.00
101-171-716.100	PENSION FEES	31.50	200.00	200.00	200.00
101-171-727.000	LIFE INSURANCE	61.56	70.00	70.00	70.00
101-171-752.000	SUPPLIES	0.00	200.00	200.00	200.00
101-171-845.000	WORKERS'COMP	34.01	80.00	80.00	90.00
101-171-861.000	MILEAGE/TRAVEL	0.00	200.00	200.00	200.00
101-171-910.000	EDUCATION	0.00	600.00	600.00	600.00
101-171-915.000	DUES	0.00	200.00	200.00	200.00
101-171-941.000	CONTINGENCIES	0.00	500.00	500.00	500.00
101-171-970.000	CAPITAL OUTLAY	0.00	2,000.00	2,000.00	0.00
Totals for dept 171 - SUPERVISOR		37,105.42	42,360.00	42,360.00	43,270.00

ADMINISTRATION 172

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

703.000 Salary Full-Time This is the salary line item for the Township Manager. See notes per 101.736.600. Additional funds have been budgeted, contingent upon Board approval.

702.000 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 101.736.600. Additional funds have been budgeted, contingent upon Board approval.

704.000 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.

711.000 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. The budget reflects a 3% increase. Any increase beyond this would be absorbed through either a plan change and / or reduction in HSA.

716.000 Pension DC -The Manager participates in the townships defined contribution plan and the employer cost is allocated here.

717.000 Pension DB The Assistant to Manager and Receptionist contribution to MERS defined benefit plan is allocated here.

728.000 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.

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.

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

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

915.000 Dues are for professional organizations, such as ICMA and MME.

941.000 Contingencies This is for unanticipated expenses.

970.000 Capital Outlay for office equipment as needed.

FINAL BUDGET
 FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
Dept 172 - ADMINISTRATION-MANAGER					
101-172-702.000	HOURLY FULL TIME	80,555.08	80,670.00	80,670.00	88,000.00
101-172-703.000	SALARY	113,701.10	117,570.00	117,570.00	128,000.00
101-172-704.000	HOURLY PART TIME	0.00	1,000.00	1,000.00	1,000.00
101-172-709.000	FICA	12,369.54	12,560.00	12,560.00	13,700.00
101-172-711.000	MEDICARE	2,892.78	2,940.00	2,940.00	3,200.00
101-172-712.000	PAYMENT IN LIEU OF HEALTH INS	3,200.00	3,200.00	3,200.00	4,800.00
101-172-716.000	DC PENSION	0.00	0.00	11,757.00	12,770.00
101-172-717.000	DB PENSION	16,245.78	17,010.00	5,253.00	7,230.00
101-172-718.000	HOSPITALIZATION INSURANCE	4,003.29	4,990.00	4,990.00	4,972.00
101-172-727.000	LIFE INSURANCE	639.60	680.00	680.00	672.00
101-172-728.000	HSA	1,797.00	1,800.00	1,800.00	1,800.00
101-172-729.000	DISABILITY INS	2,774.36	2,990.00	2,990.00	2,994.00
101-172-732.000	HEALTH CARE SAVINGS PLAN	3,759.23	4,030.00	4,030.00	17,600.00
101-172-752.000	SUPPLIES	221.68	500.00	500.00	500.00
101-172-808.000	CONSULTING	0.00	2,000.00	2,000.00	2,000.00
101-172-845.000	WORKERS' COMP	378.85	920.00	920.00	1,000.00
101-172-851.000	POSTAGE	852.55	600.00	600.00	600.00
101-172-861.000	MILEAGE/TRAVEL	0.00	1,000.00	1,000.00	1,000.00
101-172-910.000	EDUCATION	0.00	4,000.00	4,000.00	4,000.00
101-172-915.000	DUES	1,148.00	2,400.00	2,400.00	2,400.00
101-172-941.000	CONTINGENCIES	0.00	1,000.00	1,000.00	1,000.00
101-172-970.000	CAPITAL OUTLAY	4,144.99	2,000.00	2,000.00	2,000.00
Totals for dept 172 - ADMINISTRATION-MANAGER		248,683.83	263,860.00	263,860.00	301,238.00

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 Hourly full-time Wages for full-time accountant and full-time clerk assistant. The Assessing Clerk became a full-time position by Board action on February 3, 2020 and is budgeted here as 55% Assessing and 45% Clerk for FY 22/23 due to it being a major election year with two regularly planned elections and a potential special election in May. A year end budget amendment should be expected to allocate dollars as actual staffing dictated. See notes per 101.736.600

703.000 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 101.736.600.

704.000 Hourly part-time. 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 101.736.600.

717.000 Pension DB 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.

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

728.000 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.

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.

752.000 Supplies Are for miscellaneous supplies related to Clerks Department.

754.000 Small Equipment Expense Includes monies for office equipment such as labelers, digital recorder and supplies, calculator adding machine, etc.

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.

851.000 Postage For miscellaneous mailings.

856.000 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.

861.000 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.

910.000 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).

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

941.000 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.

FINAL BUDGET
 FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
Dept 215 - TOWNSHIP CLERK					
101-215-702.000	HOURLY FULL TIME	106,707.40	104,000.00	104,000.00	119,800.00
101-215-703.000	SALARY	55,823.03	61,420.00	61,420.00	62,550.00
101-215-704.000	HOURLY PART TIME	14,589.21	16,200.00	16,200.00	19,250.00
101-215-709.000	FICA	11,178.56	11,290.00	11,290.00	12,350.00
101-215-711.000	MEDICARE	2,593.52	2,650.00	2,650.00	2,900.00
101-215-712.000	PAYMENT IN LIEU OF HEALTH INS	500.00	200.00	200.00	0.00
101-215-717.000	DB PENSION	18,531.62	20,950.00	20,950.00	30,150.00
101-215-718.000	HOSPITALIZATION INSURANCE	42,176.89	50,180.00	50,180.00	49,050.00
101-215-727.000	LIFE INSURANCE	758.64	730.00	730.00	750.00
101-215-728.000	HSA	9,620.89	10,830.00	10,830.00	10,450.00
101-215-729.000	DISABILITY INS	1,604.75	1,620.00	1,620.00	1,750.00
101-215-732.000	HEALTH CARE SAVINGS PLAN	1,634.89	3,590.00	3,590.00	12,800.00
101-215-752.000	SUPPLIES	394.45	1,000.00	1,000.00	1,000.00
101-215-754.000	SMALL EQUIPMENT EXPENSE	194.99	300.00	300.00	150.00
101-215-807.000	AUDIT SERVICES	9,320.00	9,600.00	9,600.00	9,600.00
101-215-845.000	WORKERS' COMP	179.72	700.00	700.00	775.00
101-215-851.000	POSTAGE	105.55	500.00	500.00	300.00
101-215-853.010	TEMPORARY EMPLOYMENT SERVICES	0.00	10,200.00	10,200.00	0.00
101-215-856.000	RECORD RETENTION SERVICES	2,340.56	3,000.00	3,000.00	3,000.00
101-215-861.000	MILEAGE/TRAVEL	0.00	2,000.00	2,000.00	1,500.00
101-215-900.000	PRINTING & PUBLISHING	0.00	400.00	400.00	400.00
101-215-900.200	NEWSLETTER	3,167.24	4,500.00	4,500.00	4,000.00
101-215-910.000	EDUCATION	2,326.00	11,000.00	11,000.00	4,000.00
101-215-915.000	DUES	614.00	1,000.00	1,000.00	1,000.00
101-215-941.000	CONTINGENCIES	0.00	500.00	500.00	300.00
101-215-970.000	CAPITAL OUTLAY	0.00	1,000.00	1,000.00	500.00
Totals for dept 215 - TOWNSHIP CLERK		284,361.91	329,360.00	329,360.00	348,325.00

Treasurer
253

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

703.000 Salary Full-time salary of the Treasurer. See notes per 101.736.600. Additional funds have been budgeted, contingent upon Board approval.

702.000 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.

718.000 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.

728.000 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.

717.000 Pension DB— 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.

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

851.000 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.

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

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

941.000 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.

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BUDGET REPORT FOR BRIGHTON CHARTER TOWNSHIP
Fund: 101 GENERAL FUND

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FINAL BUDGET
FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
Dept 253 - TREASURER					
101-253-702.000	HOURLY FULL TIME	95,427.73	100,040.00	100,040.00	108,350.00
101-253-703.000	SALARY	74,391.55	76,770.00	76,770.00	83,400.00
101-253-704.000	HOURLY PART TIME	0.00	200.00	200.00	1,000.00
101-253-709.000	FICA	10,826.23	11,200.00	11,200.00	12,075.00
101-253-711.000	MEDICARE	2,516.25	2,620.00	2,620.00	2,850.00
101-253-712.000	PAYMENT IN LIEU OF HEALTH INS	1,500.00	4,000.00	4,000.00	3,000.00
101-253-717.000	DB PENSION	18,705.86	20,760.00	20,760.00	29,000.00
101-253-718.000	HOSPITALIZATION INSURANCE	28,550.00	10,590.00	10,590.00	31,600.00
101-253-727.000	LIFE INSURANCE	651.96	690.00	690.00	700.00
101-253-728.000	HSA	43.00	1,800.00	1,800.00	8,200.00
101-253-729.000	DISABILITY INS	1,449.49	1,540.00	1,540.00	1,580.00
101-253-732.000	HEALTH CARE SAVINGS PLAN	1,702.56	5,410.00	5,410.00	13,450.00
101-253-752.000	SUPPLIES	1,627.55	1,500.00	1,500.00	1,500.00
101-253-752.250	PROPERTY TAX FORMS	4,339.45	5,100.00	5,100.00	5,100.00
101-253-754.000	SMALL EQUIPMENT EXPENSE	175.73	500.00	500.00	500.00
101-253-807.000	AUDIT SERVICES	9,320.00	9,600.00	9,600.00	9,600.00
101-253-808.000	CONSULTING	119.50	250.00	250.00	250.00
101-253-809.000	BANK FEES	160.93	500.00	500.00	500.00
101-253-845.000	WORKERS' COMP	262.49	650.00	650.00	700.00
101-253-851.000	POSTAGE	8,870.20	10,700.00	10,700.00	11,000.00
101-253-861.000	MILEAGE/TRAVEL	4.83	500.00	500.00	500.00
101-253-910.000	EDUCATION	598.00	4,000.00	4,000.00	4,000.00
101-253-915.000	DUES	534.00	500.00	500.00	500.00
101-253-941.000	CONTINGENCIES	0.00	500.00	500.00	500.00
101-253-970.000	CAPITAL OUTLAY	3,073.49	2,575.00	2,575.00	2,500.00
Totals for dept 253 - TREASURER		264,850.80	272,495.00	272,495.00	332,355.00

ASSESSING 257

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.

702.000 Hourly Full Time includes the wages for the Assistant Assessor and 40% of Receptionist. See notes per 101.736.600. 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 55% Assessing and 45% Clerk for FY 22/23 due to major anticipated elections. 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.

703.000 Salary Non – Elected includes the salary for the Assessor position only. See notes per 101.736.600. Additional funds have been budgeted, contingent upon Board approval.

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

717.000 Pension DB. 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.

718.000 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.

725.000 Per Diem Comp. Is compensation paid to Board of Review members.

728.000 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.

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.

752.000 Supplies include miscellaneous office supplies.

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

861.000 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.

910.000 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.

915.000 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 Department 271.

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.

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BUDGET REPORT FOR BRIGHTON CHARTER TOWNSHIP
Fund: 101 GENERAL FUND

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FINAL BUDGET
FYD 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
Dept 257 - ASSESSOR					
101-257-702.000	HOURLY FULL TIME	97,465.11	110,920.00	110,920.00	105,500.00
101-257-703.000	SALARY	79,590.34	82,300.00	82,300.00	89,500.00
101-257-709.000	FICA	11,172.51	12,150.00	12,150.00	12,500.00
101-257-711.000	MEDICARE	2,601.92	2,840.00	2,840.00	2,850.00
101-257-712.000	PAYMENT IN LIEU OF HEALTH INS	1,300.00	2,600.00	2,600.00	1,200.00
101-257-717.000	DB PENSION	19,591.51	24,510.00	24,510.00	35,500.00
101-257-718.000	HOSPITALIZATION INSURANCE	37,581.37	43,820.00	43,820.00	44,000.00
101-257-725.000	PER DIEM COMP	2,205.00	4,000.00	4,000.00	4,000.00
101-257-727.000	LIFE INSURANCE	720.47	860.00	860.00	800.00
101-257-728.000	HSA	8,188.00	9,810.00	9,810.00	9,200.00
101-257-729.000	DISABILITY INS	2,482.54	2,970.00	2,970.00	2,950.00
101-257-732.000	HEALTH CARE SAVINGS PLAN	2,019.57	3,900.00	3,900.00	13,700.00
101-257-752.000	SUPPLIES	273.17	1,500.00	1,500.00	1,500.00
101-257-754.000	SMALL EQUIPMENT EXPENSE	0.00	4,000.00	4,000.00	4,000.00
101-257-845.000	WORKERS' COMP	633.09	1,300.00	1,300.00	1,350.00
101-257-850.000	TELEPHONE	0.00	960.00	960.00	960.00
101-257-851.000	POSTAGE	3,997.67	5,400.00	5,400.00	5,400.00
101-257-861.000	MILEAGE/TRAVEL	93.55	200.00	200.00	200.00
101-257-900.000	PRINTING & PUBLISHING	1,580.22	2,800.00	2,800.00	2,800.00
101-257-910.000	EDUCATION	665.00	3,500.00	3,500.00	3,500.00
101-257-915.000	DUES	444.00	1,300.00	1,300.00	1,300.00
101-257-941.000	CONTINGENCIES	0.00	500.00	500.00	500.00
101-257-970.000	CAPITAL OUTLAY	5,756.29	2,000.00	2,000.00	2,000.00
Totals for dept 257 - ASSESSOR		278,361.33	324,140.00	324,140.00	345,210.00

ELECTIONS 262

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

We have budgeted for three elections in FY' 2022-23. It is expected that a ballot initiative will be sought and on the ballot for the May Special Election. We will have both a Primary in August and General Election in November. Revenues include a projected reimbursement for conducting the May Special Election.

702.000 Hourly full-time This is time that the accountant and clerk assistant spends on elections. See notes per 102-716-600. The wages for the Deputy are listed here; 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 101.736.600.

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

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

717.000 Pension DB 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.

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

728.000 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.

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.

734.000 Election worker covers the cost of the poll workers for work done leading up to, after, and on Election Day. This also covers activities and training leading up to election. All election workers have to be recertified and trained every two years and this will occur again in FY'2022-23.

752.000 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. Supplies and materials needed due to the redistricting of precincts and other miscellaneous items as a result of the Census and the many changes that brings.

754.000 Small equipment expense includes monies for small equipment needs.

808.100 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.

851.000 Postage for miscellaneous election related mail and mailing each voter a new voter ID card (requirement due to redistricting).

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

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

910.000 Education Training and education plans include work related education. MI Election law requires any new clerk and / or deputy to be certified in election administration prior to administering an election. Inspector certification takes place every two (2) years.

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

931.000 Equipment Maintenance & Repair This is for the election equipment maintenance. The election equipment is currently under warranty, but ends in 2022. We must start paying for yearly maintenance on each initial machine purchased. Note: Year to year payment is available but a 10% discount is given if payments for years 6-10 are done all at once.

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

941.000 Contingencies

970.000 Capital Outlay Monies to replace QVF scanners, tabulators, faulty modems, electronic poll books, replacement of damaged voting booths and any other outdated election equipment. Purchase of a high-speed tabulator (includes years 1-5 maintenance) and a high-speed automatic letter opener, which will support the increase in AV ballots.

Note: There are no line-item allowances for computer support services or telephone because these items are currently allocated to the 271 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 271 department.

FINAL BUDGET
 FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
Dept 262 - ELECTIONS					
101-262-702.000	HOURLY FULL TIME	19,406.80	8,440.00	8,440.00	25,000.00
101-262-703.000	SALARY	18,568.53	15,360.00	15,360.00	20,900.00
101-262-704.000	HOURLY PART TIME	31,007.81	20,800.00	20,800.00	19,500.00
101-262-709.000	FICA	4,284.49	2,710.00	2,710.00	4,000.00
101-262-711.000	MEDICARE	1,005.14	640.00	640.00	950.00
101-262-717.000	DB PENSION	2,945.40	1,690.00	1,690.00	3,050.00
101-262-718.000	HOSPITALIZATION INSURANCE	12,000.67	7,870.00	7,870.00	13,400.00
101-262-727.000	LIFE INSURANCE	195.79	150.00	150.00	210.00
101-262-728.000	HSA	2,661.10	1,640.00	1,640.00	2,700.00
101-262-729.000	DISABILITY INS	250.75	140.00	140.00	270.00
101-262-732.000	HEALTH CARE SAVINGS PLAN	370.24	480.00	480.00	2,750.00
101-262-734.000	ELECTION WORKER	31,178.25	19,545.00	19,545.00	48,810.00
101-262-752.000	SUPPLIES	10,208.27	5,000.00	5,000.00	12,000.00
101-262-754.000	SMALL EQUIPMENT EXPENSE	337.70	500.00	500.00	950.00
101-262-808.100	CONSULTING-ACCURACY TESTING	15,860.00	7,000.00	7,000.00	21,000.00
101-262-845.000	WORKERS' COMP	226.94	170.00	170.00	250.00
101-262-851.000	POSTAGE	12,445.92	8,000.00	8,000.00	20,300.00
101-262-856.000	RECORD RETENTION SERVICES	0.00	0.00	0.00	3,000.00
101-262-861.000	MILEAGE/TRAVEL	43.82	200.00	200.00	1,700.00
101-262-900.000	PRINTING & PUBLISHING	322.78	750.00	750.00	1,000.00
101-262-900.200	NEWSLETTER	0.00	0.00	0.00	4,000.00
101-262-910.000	EDUCATION	842.00	1,000.00	1,000.00	5,000.00
101-262-915.000	DUES	289.00	200.00	200.00	1,400.00
101-262-931.000	EQUIPMENT MAINTENANCE & REPAIR	0.00	0.00	0.00	35,000.00
101-262-940.000	EQUIPMENT RENTAL	231.41	200.00	200.00	500.00
101-262-941.000	CONTINGENCIES	0.00	500.00	500.00	800.00
101-262-964.000	REFUNDS	1,000.00	0.00	0.00	0.00
101-262-970.000	CAPITAL OUTLAY	10,103.99	16,500.00	16,500.00	110,500.00
Totals for dept 262 - ELECTIONS		175,786.80	119,485.00	119,485.00	358,940.00

TOWNSHIP HALL AND GROUNDS 265

702.000 Hourly Full Time includes the costs for a proposed building and grounds laborer. This position was newly created in FY 21-22. All costs are depicted here but if approved actual expenses would be charged to the respective department. Also, given the current labor market volatility staffing this position versus contracted services may necessitate budget amendments to balance out the actual allocation of costs.

752.000 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.

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

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

851.000 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.

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

927.000 Utilities include electricity for lights, heating and cooling.

929.000 Grounds Maintenance and Repair includes the mowing , snowplowing, flag service and sprinkler system (and those supplies). 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. However, a budget amendment could be needed if staffing issues persist.

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.

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

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

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

986.000 Capital Improvements Potential expenses include:

• Upper lot light poles	\$ 10,000.00
• Carpet Twp Hall	\$ 60,000.00
• South vestibule lights	\$ 20,000.00
• Bathroom renovations	\$120,000.00
• Counter partitions	\$ 52,000.00
	\$ 262,000.00

FINAL BUDGET
 FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
Dept 265 - TOWNSHIP HALL/GROUNDS					
101-265-702.000	HOURLY FULL TIME	0.00	45,000.00	45,000.00	50,000.00
101-265-709.000	FICA	0.00	2,790.00	2,790.00	3,000.00
101-265-711.000	MEDICARE	0.00	660.00	660.00	700.00
101-265-717.000	DB PENSION	0.00	2,930.00	2,930.00	3,682.00
101-265-718.000	HOSPITALIZATION INSURANCE	0.00	20,435.00	20,435.00	20,000.00
101-265-727.000	LIFE INSURANCE	0.00	260.00	260.00	300.00
101-265-728.000	HSA	0.00	4,095.00	4,095.00	4,000.00
101-265-729.000	DISABILITY INS	0.00	800.00	800.00	800.00
101-265-732.000	HEALTH CARE SAVINGS PLAN	0.00	800.00	800.00	3,600.00
101-265-752.000	SUPPLIES	9,792.52	14,000.00	14,000.00	14,000.00
101-265-754.000	SMALL EQUIPMENT EXPENSE	0.00	1,000.00	1,000.00	1,000.00
101-265-804.000	CONTRACTED SERVICES	1,418.10	3,600.00	3,600.00	4,300.00
101-265-808.000	CONSULTING	0.00	6,000.00	6,000.00	6,000.00
101-265-845.000	WORKERS' COMP	73.57	340.00	340.00	400.00
101-265-851.000	POSTAGE	(106.40)	1,300.00	1,300.00	1,300.00
101-265-926.000	STREET LIGHTING	9,455.72	10,200.00	10,200.00	10,200.00
101-265-927.000	UTILITIES	14,992.11	18,000.00	18,000.00	18,000.00
101-265-929.000	GROUNDS MAINTENANCE & REPAIR	32,336.51	35,000.00	35,000.00	18,000.00
101-265-930.000	BUILDING MAINTENANCE & REPAIR	31,966.45	35,000.00	35,000.00	23,000.00
101-265-931.000	EQUIPMENT MAINTENANCE & REPAIR	6,847.41	13,000.00	13,000.00	15,000.00
101-265-940.000	EQUIPMENT RENTAL	0.00	45,000.00	45,000.00	0.00
101-265-941.000	CONTINGENCIES	0.00	500.00	500.00	500.00
101-265-956.000	DRAIN ASSESSMENT/PRPTY TAX	0.00	1,000.00	1,000.00	1,000.00
101-265-965.000	CHARGEBACK TAXES	231.71	10,000.00	10,000.00	10,000.00
101-265-977.000	CAPITAL OUTLAY- EQUIPMENT	0.00	1,000.00	1,000.00	1,000.00
101-265-986.000	CAPITAL IMPROVEMENTS	51,808.75	185,000.00	185,000.00	262,000.00
Totals for dept 265 - TOWNSHIP HALL/GROUNDS		158,816.45	457,710.00	457,710.00	471,782.00

OTHER CHARGES AND SERVICES

271

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.

717.000 PENSION The Township Board has taken active steps to ensure that the system is funded at 104% based upon an actuarial assumption of 7.35% rate of return. However, MERS now provides funding calculation based upon a more conservative 5.35% rate of return which this budget proposed being fully funded at that rate. A supplemental payment beyond the Annual Required Contribution (ARC) are budgeted.

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

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.

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

850.000 Telephone These are expenses for telephone and maintenance services.

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

932.000 Vehicle Repairs This is a General Fund expense that all departments have access to with the primary users being Assessing and Code Enforcement.

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

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

940.000 Equipment Rental. Lease on the postage machine.

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

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

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.

970.000 Capital Outlay – Projects include: Replacement of computer workstations and/or servers based upon ITRIGHT inventory report, BS&A Financial software, and Cybersecurity.

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FINAL BUDGET
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GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
Dept 271 - OTHER CHARGES & SERVICES					
101-271-717.000	DB PENSION	275,000.00	225,000.00	225,000.00	486,000.00
101-271-754.000	SMALL EQUIPMENT EXPENSE	109.45	500.00	500.00	500.00
101-271-759.000	GAS AND OIL	490.22	1,500.00	1,500.00	4,500.00
101-271-804.000	CONTRACTED SERVICES	35,082.70	32,000.00	32,000.00	36,000.00
101-271-804.800	CONTRACTED SERVICES-MSP	7,491.82	12,000.00	12,000.00	12,000.00
101-271-827.000	LEGAL	53,393.34	85,000.00	85,000.00	85,000.00
101-271-846.000	IDENTITY THEFT INSURANCE	777.00	800.00	800.00	800.00
101-271-850.000	TELEPHONE	3,303.97	4,000.00	4,000.00	4,200.00
101-271-931.000	EQUIPMENT MAINTENANCE & REPAIR	7,983.51	7,500.00	7,500.00	8,000.00
101-271-932.000	VEHICLE MAINTENANCE & REPAIR	976.98	1,500.00	1,500.00	3,000.00
101-271-933.000	COMPUTER SUPPORT SERVICES	17,653.43	21,000.00	21,000.00	23,000.00
101-271-937.000	LIABILITY INSURANCE	29,298.39	30,000.00	30,000.00	31,000.00
101-271-940.000	EQUIPMENT RENTAL	1,740.72	2,200.00	2,200.00	2,000.00
101-271-941.000	CONTINGENCIES	0.00	500.00	500.00	500.00
101-271-951.000	LEASE-BACK MSP/DIETZ	137,484.00	137,500.00	137,500.00	137,500.00
101-271-970.000	CAPITAL OUTLAY	20,817.64	125,000.00	125,000.00	45,000.00
Totals for dept 271 - OTHER CHARGES & SERVICES		591,603.17	686,000.00	686,000.00	879,000.00

CONTINGENT LIABILITY

272

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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FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
Dept 272 - CONTINGENCY					
101-272-827.200	CONT LIABILITY-TAX APPEALS	0.00	10,000.00	10,000.00	10,000.00
Totals for dept 272 - CONTINGENCY		0.00	10,000.00	10,000.00	10,000.00

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.

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

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

929.000 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.

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).

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

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

- Exterior fascia
- Monument sign

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BUDGET REPORT FOR BRIGHTON CHARTER TOWNSHIP
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GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
Dept 336 - FIRE DEPARTMENT					
101-336-804.700	CONTRACTED SERVICES- BAFA	9,904.13	10,000.00	10,000.00	17,500.00
101-336-808.000	CONSULTING	0.00	6,000.00	6,000.00	6,000.00
101-336-925.000	WATER /SEWER FEE	88.47	1,200.00	1,200.00	1,200.00
101-336-926.000	STREET LIGHTING	(180.22)	400.00	400.00	400.00
101-336-929.000	GROUNDS MAINTENANCE & REPAIR	2,515.00	22,000.00	22,000.00	10,000.00
101-336-930.000	BUILDING MAINTENANCE & REPAIR	1,741.72	8,000.00	8,000.00	7,000.00
101-336-956.000	DRAIN ASSESSMENT/PRPTY TAX	0.00	10,000.00	10,000.00	10,000.00
101-336-970.000	CAPITAL OUTLAY	0.00	0.00	0.00	200,000.00
101-336-986.000	CAPITAL IMPROVEMENTS	4,155.50	100,000.00	100,000.00	0.00
Totals for dept 336 - FIRE DEPARTMENT		18,224.60	157,600.00	157,600.00	252,100.00

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 101.736.600.

717.000 Pension DB 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.

718.000 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.

728.000 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.

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.

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

970.000 Capital Outlay None are budgeted.

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GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
Dept 412 - CODE ENFORCEMENT					
101-412-703.000	SALARY	7,666.25	7,930.00	7,930.00	8,620.00
101-412-709.000	FICA	476.56	495.00	495.00	540.00
101-412-711.000	MEDICARE	111.47	115.00	115.00	130.00
101-412-717.000	DB PENSION	1,318.08	1,670.00	1,670.00	2,600.00
101-412-718.000	HOSPITALIZATION INSURANCE	1,855.70	1,970.00	1,970.00	2,070.00
101-412-727.000	LIFE INSURANCE	24.60	30.00	30.00	30.00
101-412-728.000	HSA	409.40	410.00	410.00	420.00
101-412-729.000	DISABILITY INS	115.73	130.00	130.00	130.00
101-412-732.000	HEALTH CARE SAVINGS PLAN	165.65	160.00	160.00	620.00
101-412-752.000	SUPPLIES	242.00	0.00	0.00	0.00
101-412-845.000	WORKERS' COMP	40.00	60.00	60.00	70.00
101-412-941.000	CONTINGENCIES	0.00	500.00	500.00	500.00
Totals for dept 412 - CODE ENFORCEMENT		12,425.44	13,470.00	13,470.00	15,730.00

EMERGENCY PREPAREDNESS

425

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

934.100 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.

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BUDGET REPORT FOR BRIGHTON CHARTER TOWNSHIP
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GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
Dept 425 - EMERGENCY PREPAREDNESS					
101-425-927.000	UTILITIES	459.73	500.00	500.00	500.00
101-425-934.100	TORNADO SIREN REPAIR	4,292.32	8,000.00	8,000.00	8,000.00
Totals for dept 425 - EMERGENCY PREPAREDNESS		4,752.05	8,500.00	8,500.00	8,500.00

DRAINS

445

752.000 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. The LCDC had anticipated assessing this cost in FY21/22 but it now appears that it will take place in FY 22/23. 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.

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GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
Dept 445 - DRAINS					
101-445-804.000	CONTRACTED SERVICES	1,695.33	3,000.00	3,000.00	3,000.00
101-445-959.000	DRAIN AT LARGE	2,636.85	400,000.00	400,000.00	400,000.00
101-445-962.000	PERMIT FEES	138.12	500.00	500.00	500.00
Totals for dept 445 - DRAINS		4,470.30	403,500.00	403,500.00	403,500.00

ROADS

446

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

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

986.000 Capital Improvement – The Livingston County Road Commission has conducted an annual Primary Pavement Preservation Program since FY 14-15. Costs incurred through the PPP Program and Gravel/Limestone application are now charged in Fund 792.

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FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
Dept 446 - ROADS					
101-446-928.000	DUST CONTROL	49,897.40	47,000.00	47,000.00	60,000.00
101-446-946.000	ENGINEERING SERVICES	0.00	5,000.00	5,000.00	5,000.00
101-446-986.000	CAPITAL IMPROVEMENTS	43,653.43	125,000.00	125,000.00	0.00
Totals for dept 446 - ROADS		93,550.83	177,000.00	177,000.00	65,000.00

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.

808.200 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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GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
Dept 525 - ENVIRONMENTAL					
101-525-804.000	CONTRACTED SERVICES	160.00	2,000.00	2,000.00	2,000.00
101-525-808.200	CONSULT-COLLETT DUMP MONITORING	25,782.14	26,000.00	26,000.00	26,000.00
101-525-827.000	LEGAL	16,907.30	18,000.00	18,000.00	18,000.00
101-525-967.000	PROJECT COSTS	3,749.94	8,000.00	8,000.00	8,000.00
Totals for dept 525 - ENVIRONMENTAL		46,599.38	54,000.00	54,000.00	54,000.00

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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FINAL BUDGET
FYD 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
Dept 528 - MUNICIPAL REFUSE COLLECTION 101-528-853.000	CONTRACTS	9,305.00	15,000.00	15,000.00	15,000.00
Totals for dept 528 - MUNICIPAL REFUSE COLLECTION		9,305.00	15,000.00	15,000.00	15,000.00

SEWER AND WATER 536

725.000 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.

946.000 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.

986.000 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.

NOTE: In 2021, the Township Board entered into a Development Agreement with Grand River Hilton Development toward the construction of 140 residential units. Per section Six of the Agreement, the Township is contributing \$125,000 toward the construction costs of installing a water main along Hilton Road to the project site. This contribution is by way of issuing a credit against the phase three payment of 48 Water REU due on December 31, 2023.

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GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
Dept 536 - SEWER AND WATER					
101-536-725.000	PER DIEM COMP	1,425.00	1,500.00	1,500.00	1,500.00
101-536-804.000	CONTRACTED SERVICES	0.00	5,000.00	5,000.00	5,000.00
101-536-827.000	LEGAL	5,550.00	10,000.00	10,000.00	10,000.00
101-536-941.000	CONTINGENCIES	0.00	500.00	500.00	500.00
101-536-946.000	ENGINEERING SERVICES	3,596.50	10,000.00	10,000.00	10,000.00
101-536-986.000	CAPITAL IMPROVEMENTS	8,745.00	200,000.00	200,000.00	0.00
Totals for dept 536 - SEWER AND WATER		19,316.50	227,000.00	227,000.00	27,000.00

CEMETERY

567

929.000 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. Budget amendment could be needed to reflect allocated costs for the Public Service Worker and contracted services.

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

- Signage at Pleasant Valley and Kensington cemeteries
- Ground penetrating radar / GPS recording

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GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
Dept 567 - CEMETERY					
101-567-752.000	SUPPLIES	0.00	2,000.00	2,000.00	2,000.00
101-567-929.000	GROUND MAINTENANCE & REPAIR	23,064.92	7,000.00	7,000.00	7,000.00
101-567-970.000	CAPITAL OUTLAY	0.00	10,000.00	10,000.00	30,000.00
Totals for dept 567 - CEMETERY		23,064.92	19,000.00	19,000.00	39,000.00

PLANNING DEPARTMENT BUDGET

701

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 101.736.600.

717.000 Pension DB -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.

718.000 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.

725.000 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.

728.000 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.

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.

802.000 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.

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.

910.000 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). 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.

946.000 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.

970.000 Capital Outlay – None identified at this time.

FINAL BUDGET
 FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
Dept 701 - PLANNING					
101-701-703.000	SALARY	63,245.84	65,395.00	65,395.00	71,000.00
101-701-709.000	FICA	3,931.36	4,060.00	4,060.00	4,420.00
101-701-711.000	MEDICARE	919.45	950.00	950.00	1,050.00
101-701-717.000	DB PENSION	10,874.37	13,740.00	13,740.00	21,300.00
101-701-718.000	HOSPITALIZATION INSURANCE	15,309.47	16,220.00	16,220.00	17,000.00
101-701-725.000	PER DIEM COMP	9,240.00	11,000.00	11,000.00	11,000.00
101-701-727.000	LIFE INSURANCE	202.92	215.00	215.00	220.00
101-701-728.000	HSA	3,377.55	3,380.00	3,380.00	3,400.00
101-701-729.000	DISABILITY INS	954.70	1,020.00	1,020.00	1,040.00
101-701-732.000	HEALTH CARE SAVINGS PLAN	1,366.15	1,310.00	1,310.00	5,000.00
101-701-752.000	SUPPLIES	981.56	1,000.00	1,000.00	1,000.00
101-701-802.000	CONTRACTED-SPECIAL PROJECTS	20,200.00	25,000.00	25,000.00	25,000.00
101-701-845.000	WORKERS'COMP	320.28	490.00	490.00	540.00
101-701-851.000	POSTAGE	289.93	2,000.00	2,000.00	2,000.00
101-701-861.000	MILEAGE/TRAVEL	0.00	200.00	200.00	200.00
101-701-900.000	PRINTING & PUBLISHING	4,340.00	3,500.00	3,500.00	3,500.00
101-701-910.000	EDUCATION	0.00	1,500.00	1,500.00	1,500.00
101-701-915.000	DUES	60.00	100.00	100.00	100.00
101-701-941.000	CONTINGENCIES	0.00	500.00	500.00	500.00
101-701-946.000	ENGINEERING SERVICES	27,545.67	45,000.00	45,000.00	45,000.00
101-701-970.000	CAPITAL OUTLAY	3,396.56	1,000.00	1,000.00	1,000.00
Totals for dept 701 - PLANNING		166,555.81	197,580.00	197,580.00	215,770.00

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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User: KMIRAS
DB: Brighton Twp

BUDGET REPORT FOR BRIGHTON CHARTER TOWNSHIP
Fund: 101 GENERAL FUND

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FINAL BUDGET
FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
Dept 751 - PARKS AND RECREATION					
101-751-804.000	CONTRACTED SERVICES	150,000.00	150,000.00	150,000.00	150,000.00
101-751-804.010	CONTRACT SERV -MEIJER PARK	65,000.00	0.00	0.00	0.00
101-751-804.900	CONTRACT SERV-HARTLAND SR CTR	4,000.00	4,000.00	4,000.00	4,000.00
Totals for dept 751 - PARKS AND RECREATION		219,000.00	154,000.00	154,000.00	154,000.00

TRANSFERS 965

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

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

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

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

995.442 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.

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

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DB: Brighton Twp

BUDGET REPORT FOR BRIGHTON CHARTER TOWNSHIP
Fund: 101 GENERAL FUND

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FINAL BUDGET
FY 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
Dept 965 - TRANSFERS					
101-965-995.102	TRAN OUT TO BUDGET STABILIZ	0.00	2,000.00	2,000.00	2,000.00
101-965-995.208	TRANSFER OUT TO PARKS	50,000.00	50,000.00	50,000.00	50,000.00
101-965-995.209	TRANSFER OUT TO CEMETERY FUND	10,000.00	10,000.00	10,000.00	10,000.00
101-965-995.442	TRANSFER OUT TO FUTURE ROADS	250,000.00	330,000.00	330,000.00	200,000.00
101-965-995.702	TRANSFER OUT TO PATHWAY FUND	100,000.00	150,000.00	150,000.00	550,000.00
101-965-995.814	TRAN OUT TO ROAD PROJECTS	1,288,217.90	0.00	0.00	0.00
Totals for dept 965 - TRANSFERS		1,698,217.90	542,000.00	542,000.00	812,000.00
TOTAL APPROPRIATIONS		4,433,997.16	4,618,020.00	4,618,020.00	5,314,280.00
NET OF REVENUES/APPROPRIATIONS - FUND 101		1,411,785.28	393,677.00	393,677.00	(1,510,296.00)

FUND 102 **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.

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

FINAL BUDGET
FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
ESTIMATED REVENUES					
102-000-665.000	INTEREST EARNED	1,634.79	2,000.00	2,000.00	300.00
102-000-699.101	TRANSFER IN-GENERAL FUND	0.00	2,000.00	2,000.00	2,000.00
	TOTAL ESTIMATED REVENUES	1,634.79	4,000.00	4,000.00	2,300.00

User: KMIKAS

Fund: 102 BUDGET STABILIZATION FUND

DB: Brighton Twp

FINAL BUDGET
FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS 102-000-995.000	TRANSFER OUT	0.00	2,000.00	2,000.00	2,000.00
TOTAL APPROPRIATIONS		0.00	2,000.00	2,000.00	2,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 102		1,634.79	2,000.00	2,000.00	300.00

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.

Expenditure

988.000 **Weber Street Park** – The Township Board and Planning Commission have been working with Planning Consultant, Envision, toward the design of a community park on the ten parcels the Township owns on the southwest corner of I-96 and Old US23. Construction could be undertaken in Fall 2022.

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.

FINAL BUDGET
FYD 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
ESTIMATED REVENUES					
208-000-665.000	INTEREST EARNED	5,715.83	5,000.00	5,000.00	4,000.00
208-000-699.101	TRANSFER IN-GENERAL FUND	50,000.00	50,000.00	50,000.00	50,000.00
		<hr/> 55,715.83	<hr/> 55,000.00	<hr/> 55,000.00	<hr/> 54,000.00

User: KМИRAS

DB: Brighton Twp

Fund: 208 PARKS FUND

FINAL BUDGET

FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS 208-000-988.000	CONSTRUCTION- WEBER STRE	0.00	0.00	0.00	700,000.00
TOTAL APPROPRIATIONS		0.00	0.00	0.00	700,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 208		55,715.83	55,000.00	55,000.00	(646,000.00)

FUND 209 CEMETERY

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

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

FINAL BUDGET
FYD 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
ESTIMATED REVENUES					
209-000-665.000	INTEREST EARNED	654.58	200.00	200.00	200.00
209-000-699.101	TRANSFER IN-GENERAL FUND	10,000.00	10,000.00	10,000.00	10,000.00
	TOTAL ESTIMATED REVENUES	10,654.58	10,200.00	10,200.00	10,200.00
	NET OF REVENUES/APPROPRIATIONS - FUND 209	10,654.58	10,200.00	10,200.00	10,200.00

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 101.736.600. 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 FY22-23 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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User: KMIRAS

DB: Brighton Twp

BUDGET REPORT FOR BRIGHTON CHARTER TOWNSHIP
Fund: 212 LIQUOR LAW ENFORCEMENT FUND

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FINAL BUDGET
FYD 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
ESTIMATED REVENUES					
212-000-479.000	LIQUOR LICENSE FEES	10,594.10	10,000.00	10,000.00	10,616.00
212-000-665.000	INTEREST EARNED	177.95	305.00	305.00	300.00
TOTAL ESTIMATED REVENUES		10,772.05	10,305.00	10,305.00	10,916.00

FINAL BUDGET
FYD 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
212-000-703.000	SALARY	5,749.49	5,950.00	5,950.00	6,454.00
212-000-709.000	FICA	357.45	370.00	370.00	401.00
212-000-711.000	MEDICARE	83.54	90.00	90.00	94.00
212-000-717.000	DB PENSION	988.59	1,250.00	1,250.00	1,940.00
212-000-718.000	HOSPITALIZATION INSURANC	1,383.32	1,480.00	1,480.00	1,545.00
212-000-727.000	LIFE INSURANCE	18.48	20.00	20.00	20.00
212-000-728.000	HSA	307.06	310.00	310.00	308.00
212-000-729.000	DISABILITY INS	86.82	100.00	100.00	95.00
212-000-732.000	HEALTH CARE SAVINGS PLAN	124.20	120.00	120.00	455.00
212-000-845.000	WORKERS'COMP	30.05	50.00	50.00	50.00
TOTAL APPROPRIATIONS		9,129.00	9,740.00	9,740.00	11,362.00
NET OF REVENUES/APPROPRIATIONS - FUND 212		1,643.05	565.00	565.00	(446.00)

FUND 285

American Rescue Plan Act (ARPA)

All municipalities in the state are receiving aid as part of this \$1.9 trillion federal stimulus act. Brighton Township is estimated to receive \$1.8 million in Fiscal Recovery Fund (FRF) dollars with half being received in FY 2021/22 and half being received in FY 2022/23. The money is restricted in what it can be spent on. The money must be obligated by the end of 2024.

The Township Board may adopt a budget amendment sometime during the current fiscal year in the event that they choose to allocate some portion of operations or capital expenditures, as permitted by the US Treasury final spending rules, to the current fiscal year.

User: KMIKAS

DB: Brighton Twp

Fund: 285 ARPA FUND

FINAL BUDGET
FYD 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
ESTIMATED REVENUES					
285-000-665.000	INTEREST EARNED	0.00	0.00	0.00	100.00
TOTAL ESTIMATED REVENUES		0.00	0.00	0.00	100.00
NET OF REVENUES/APPROPRIATIONS - FUND 285		0.00	0.00	0.00	100.00

FUND 442 **FUTURE ROAD IMPROVEMENTS**

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

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

Expenditures

967.000 – Project Costs – The LCRC is proposing a cost sharing project with Genoa Township for Hacker Road which is a border road. The estimated cost of the project is \$820,000 with Brighton Township's share at \$45,000.

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
ESTIMATED REVENUES					
442-000-665.000	INTEREST EARNED	19,035.89	2,000.00	2,000.00	2,000.00
442-000-671.004	OTHER REVENUE- ENCORE	75,000.00	0.00	0.00	0.00
442-000-699.101	TRANSFER IN-GENERAL FUND	250,000.00	330,000.00	330,000.00	200,000.00
TOTAL ESTIMATED REVENUES		344,035.89	332,000.00	332,000.00	202,000.00

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
442-016-967.500	PROJECT COST- NEWMAN RD	0.00	150,000.00	150,000.00	0.00
442-016-967.501	PROJECT COST-COMMERCE RD	0.00	80,000.00	80,000.00	0.00
442-045-967.000	PROJECT COSTS	326,711.00	0.00	0.00	0.00
442-065-967.000	PROJECT COSTS	106,948.49	0.00	0.00	0.00
442-092-967.000	PROJECT COSTS	3,063,021.03	0.00	0.00	0.00
442-096-967.000	PROJECT COSTS	280,204.61	0.00	0.00	0.00
442-097-967.000	PROJECT COSTS	0.00	500,000.00	500,000.00	50,000.00
TOTAL APPROPRIATIONS		3,776,885.13	730,000.00	730,000.00	50,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 442		(3,432,849.24)	(398,000.00)	(398,000.00)	152,000.00

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 three activity centers within the sewer fund. They are:

Administration **537**
Operation and Maintenance **540**
Capital Outlay **900**

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 598. Grinder pump replacements will be charged to this line item.

974.000 Capital Improvements

User: KMIRAS
DB: Brighton Twp

Fund: 590 SEWER O & M FUND

FINAL BUDGET
FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
ESTIMATED REVENUES					
590-000-529.000	STATE GRANT- MDEQ SAW GR	177,249.67	0.00	0.00	0.00
590-000-613.000	DELINQUENT FEE ON TAXES	5,235.69	5,000.00	5,000.00	5,000.00
590-000-642.000	USAGE CHARGE	949,493.12	1,183,000.00	1,183,000.00	1,195,000.00
590-000-643.000	LATE CHARGE	15,318.44	14,000.00	14,000.00	14,000.00
590-000-645.000	SALE OF MATERIALS	132.00	0.00	0.00	0.00
590-000-658.000	NSF FEE	70.00	0.00	0.00	0.00
590-000-665.000	INTEREST EARNED	958.51	400.00	400.00	400.00
590-000-671.000	OTHER REVENUE	14,872.94	0.00	0.00	0.00
590-000-676.000	REIMBURSEMENT	10,275.61	0.00	0.00	0.00
590-000-680.100	OTHER GRANTS-MMRMA-WWTP	15,000.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		1,188,605.98	1,202,400.00	1,202,400.00	1,214,400.00

FINAL BUDGET
 FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
590-537-752.000	SUPPLIES	419.18	600.00	600.00	600.00
590-537-803.000	ADMINISTRATION FEES	4,800.00	4,800.00	4,800.00	4,800.00
590-537-807.000	AUDIT SERVICES	4,660.00	4,800.00	4,800.00	4,800.00
590-537-808.000	CONSULTING	16,252.50	12,000.00	12,000.00	12,000.00
590-537-809.000	BANK FEES	0.00	100.00	100.00	100.00
590-537-827.000	LEGAL	32,250.25	10,000.00	10,000.00	10,000.00
590-537-851.000	POSTAGE	2,159.15	2,200.00	2,200.00	2,200.00
590-537-933.000	COMPUTER SUPPORT SERVICE	4,653.43	12,200.00	12,200.00	12,200.00
590-537-946.000	ENGINEERING SERVICES	2,825.25	5,000.00	5,000.00	5,000.00
590-537-967.003	PROJECT COSTS- MDEQ SAW	139,437.79	0.00	0.00	0.00
590-540-752.000	SUPPLIES	23,745.88	35,000.00	35,000.00	35,000.00
590-540-804.300	CONTRACTED SERVICES- FIX	205,080.00	314,000.00	314,000.00	315,400.00
590-540-804.400	CONTRACT SERVICES-NON RO	53,423.99	33,000.00	33,000.00	35,000.00
590-540-804.500	CONTRACT SERV-SLUDGE REM	22,940.50	40,000.00	40,000.00	40,000.00
590-540-850.000	TELEPHONE	167.51	730.00	730.00	730.00
590-540-927.000	UTILITIES	123,060.31	115,000.00	115,000.00	115,000.00
590-540-929.000	GROUNDS MAINTENANCE & RE	10,965.12	16,000.00	16,000.00	16,000.00
590-540-930.000	BUILDING MAINTENANCE & R	1,849.66	12,000.00	12,000.00	12,000.00
590-540-930.100	BUILDING SECURITY ALARM	600.12	600.00	600.00	600.00
590-540-931.000	EQUIPMENT MAINTENANCE &	37,020.45	26,000.00	26,000.00	26,000.00
590-540-937.000	LIABILITY INSURANCE	25,981.61	26,000.00	26,000.00	28,000.00
590-540-939.000	COLLECTION SYS MAINT REP	75,267.88	50,000.00	50,000.00	50,000.00
590-540-962.000	PERMIT FEES	3,482.80	3,500.00	3,500.00	3,500.00
590-540-995.598	TRAN OUT TO CAPITAL RESE	70,000.00	100,000.00	100,000.00	100,000.00
590-900-973.100	GRINDER PUMPS/PARTS	190,600.00	220,000.00	220,000.00	200,000.00
TOTAL APPROPRIATIONS		1,051,643.38	1,043,530.00	1,043,530.00	1,028,930.00
NET OF REVENUES/APPROPRIATIONS - FUND 590		136,962.60	158,870.00	158,870.00	185,470.00

FUND 591 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.

In 2021, the Township Board entered into a Development Agreement with Grand River Hilton Development toward the construction of 140 residential units. Per the Agreement, The developer is scheduled to purchase 46 water REU by 12/31/21, 46 water REU by 12/31/22 and 48 water REU by 12/31/23. the Township is contributing \$125,000 toward the construction costs of installing a water main along Hilton Road to the project site. This contribution is by way of issuing a credit against the phase three payment of 48 Water REU.

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.

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
ESTIMATED REVENUES					
591-000-616.000	TAP IN FEE	131,100.00	28,500.00	28,500.00	262,000.00
591-000-617.000	COMMODITY SURCHARGE	2,476.58	2,500.00	2,500.00	2,500.00
591-000-665.000	INTEREST EARNED	7,554.12	1,000.00	1,000.00	500.00
591-000-670.000	INTEREST FROM SAD PMT	3,732.84	3,320.00	3,320.00	3,300.00
TOTAL ESTIMATED REVENUES		144,863.54	35,320.00	35,320.00	268,300.00

User: KMIKAS
DB: Brighton TwpFINAL BUDGET
FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
591-000-804.600	CONTRACT SERVICES- CITY	4,087.88	4,100.00	4,100.00	4,500.00
591-000-946.000	ENGINEERING SERVICES	0.00	10,000.00	10,000.00	10,000.00
591-000-992.300	INT EXP- G.F. LOAN	11,500.00	0.00	0.00	0.00
591-000-995.000	TRANSFER OUT	0.00	1,150,000.00	1,150,000.00	0.00
TOTAL APPROPRIATIONS		15,587.88	1,164,100.00	1,164,100.00	14,500.00
NET OF REVENUES/APPROPRIATIONS - FUND 591		129,275.66	(1,128,780.00)	(1,128,780.00)	253,800.00

FUND 598 **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. In 2021, The Township completed the SAW Grant process and established a CIP. This fund (598) is the repository for money to be used for Sewer System Capital replacements.

REVENUE

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 401 REU have been paid back to the General Fund. All new REU sales are received here.

In 2021, the Township Board entered into a Development Agreement with Grand River Hilton Development toward the construction of 140 residential units. Per the Agreement, the developer is scheduled to purchase 46 sewer REU by 12/31/21, 46 sewer REU by 12/31/22 and 48 sewer REU by 12/31/23.

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 882 will be received in Fund 598 after the final bond payment. Also, any fund balance in 882 after the bond payment will be transferred to Fund 598.

FUND 598 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 – Three Way Valve	\$15,000 to \$20,000
Upgrade Station #1 – Electrical	\$30,000
Upgrade Station #2 – Three Way Valve	\$15,000 to \$20,000
Upgrade Station #3 – Three Way Valve	\$15,000 to \$20,000
Upgrade PLC – Station #2	\$6000 to \$8,000
Furnace/HVAC system at treatment plant	\$10,000
Upgrade PLC – Station #10	\$6,000 to \$8,000
Waste sludge actuator valve install and existing valve repair	\$7,000 to \$10,000
U.V. rebuild for unit #1 – replace complete inside parts/reg maintenance	\$6,000
New pump at lift station # 1	\$20,000
TOTAL	\$152,000.00

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.

User: KMIRAS
DB: Brighton Twp

Fund: 598 SEWER CAPITAL RESERVE

FINAL BUDGET
FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
ESTIMATED REVENUES					
598-000-616.000	TAP IN FEE	0.00	0.00	0.00	471,960.00
598-000-665.000	INTEREST EARNED	5,657.02	7,000.00	7,000.00	2,000.00
598-000-699.590	TRANSFER IN FROM SEWER O	70,000.00	100,000.00	100,000.00	100,000.00
598-000-699.882	TRAN IN FROM SEWER CAP D	0.00	780,000.00	780,000.00	0.00
TOTAL ESTIMATED REVENUES		75,657.02	887,000.00	887,000.00	573,960.00

FINAL BUDGET
FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
598-000-973.200	POLICY #807- EXHIBIT B C	0.00	19,000.00	19,000.00	19,000.00
598-000-985.000	CAPITAL REPLACEMENT	148,765.90	75,000.00	75,000.00	152,000.00
TOTAL APPROPRIATIONS		148,765.90	94,000.00	94,000.00	171,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 598		(73,108.88)	793,000.00	793,000.00	402,960.00

**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.

03/22/2022 12:27 PM

User: KMIKAS

DB: Brighton Twp

BUDGET REPORT FOR BRIGHTON CHARTER TOWNSHIP

Fund: 701 GENERAL CUSTODIAL FUND

Page:

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FINAL BUDGET
FYD 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
ESTIMATED REVENUES					
701-000-687.000	REFUNDS	0.00	100.00	100.00	100.00
		0.00	100.00	100.00	100.00

User: KMIRAS

DB: Brighton Twp

Fund: 701 GENERAL CUSTODIAL FUND

FINAL BUDGET
FYD 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS 701-000-809.000	BANK FEES	0.00	100.00	100.00	100.00
TOTAL APPROPRIATIONS		0.00	100.00	100.00	100.00
NET OF REVENUES/APPROPRIATIONS - FUND 701		0.00	0.00	0.00	0.00

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 –

- Spencer Road (West of Old US 23)
- Grand River (West of Old US 23)
- Deerfield Cost Share
- Old US23 Engineering Design

FINAL BUDGET
FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
ESTIMATED REVENUES					
702-000-665.000	INTEREST EARNED	3,105.54	600.00	600.00	600.00
702-000-699.101	TRANSFER IN-GENERAL FUND	100,000.00	150,000.00	150,000.00	550,000.00
TOTAL ESTIMATED REVENUES		103,105.54	150,600.00	150,600.00	550,600.00

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
702-000-946.000	ENGINEERING SERVICES	0.00	50,000.00	50,000.00	278,000.00
702-000-967.502	PROJECT COST SPENCER-EGR	0.00	0.00	0.00	712,000.00
702-000-967.503	PROJECT COST DEERFIELD	0.00	0.00	0.00	100,000.00
TOTAL APPROPRIATIONS		0.00	50,000.00	50,000.00	1,090,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 702		103,105.54	100,600.00	100,600.00	(539,400.00)

FUND 703 CURRENT TAX COLLECTIONS

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

FINAL BUDGET
FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
ESTIMATED REVENUES					
703-000-689.000	CASH OVER AND SHORT	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		0.00	0.00	0.00	0.00

User: KMIRAS
DB: Brighton Twp

Fund: 703 CURRENT TAX COLLECTIONS FUND

FINAL BUDGET
FYD 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS 703-000-809.100	NSF CHECKS RETURNED	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 703		0.00	0.00	0.00	0.00

Fund 725

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.

User: KМИRAS

DB: Brighton Twp

Fund: 725 CONSTRUCTION ESCROW

FINAL BUDGET

FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
ESTIMATED REVENUES					
725-000-665.000	INTEREST EARNED	0.00	1,000.00	1,000.00	200.00
725-000-671.725	OTHER REVENUE ESCROW	255,445.14	150,540.00	150,540.00	150,000.00
	TOTAL ESTIMATED REVENUES	255,445.14	151,540.00	151,540.00	150,200.00

User: KМИRAS
DB: Brighton Twp

Fund: 725 CONSTRUCTION ESCROW

FINAL BUDGET
FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
725-000-803.000	ADMINISTRATION FEES	100.00	100.00	100.00	100.00
725-000-958.800	INSPECTION ESCROW	255,345.14	188,294.00	188,294.00	150,000.00
TOTAL APPROPRIATIONS		255,445.14	188,394.00	188,394.00	150,100.00
NET OF REVENUES/APPROPRIATIONS - FUND 725		0.00	(36,854.00)	(36,854.00)	100.00

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.

User: KMIKAS
DB: Brighton TwpFINAL BUDGET
FYD 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
ESTIMATED REVENUES					
812-017-665.000	INTEREST EARNED	0.00	0.00	0.00	20.00
812-017-672.000	SPECIAL ASSESSMENTS	0.00	0.00	0.00	7,110.00
812-018-665.000	INTEREST EARNED	0.00	0.00	0.00	20.00
812-018-672.000	SPECIAL ASSESSMENTS	0.00	0.00	0.00	1,085.00
812-027-665.000	INTEREST EARNED	0.00	0.00	0.00	20.00
812-027-672.000	SPECIAL ASSESSMENTS	0.00	5,592.00	5,592.00	3,400.00
812-030-665.000	INTEREST EARNED	19.99	0.00	0.00	10.00
812-030-672.000	SPECIAL ASSESSMENTS	7,000.00	7,000.00	7,000.00	0.00
812-031-665.000	INTEREST EARNED	194.06	0.00	0.00	50.00
812-033-665.000	INTEREST EARNED	46.35	0.00	0.00	20.00
812-033-672.000	SPECIAL ASSESSMENTS	1,560.00	1,560.00	1,560.00	1,560.00
812-036-665.000	INTEREST EARNED	0.00	0.00	0.00	20.00
812-036-672.000	SPECIAL ASSESSMENTS	0.00	0.00	0.00	13,000.00
812-038-665.000	INTEREST EARNED	61.50	0.00	0.00	20.00
812-038-672.000	SPECIAL ASSESSMENTS	7,500.00	0.00	0.00	7,750.00
812-039-665.000	INTEREST EARNED	46.82	0.00	0.00	20.00
812-039-672.000	SPECIAL ASSESSMENTS	9,747.60	8,400.00	8,400.00	9,100.00
812-040-665.000	INTEREST EARNED	29.74	0.00	0.00	20.00
812-040-672.000	SPECIAL ASSESSMENTS	3,250.00	0.00	0.00	4,875.00
812-054-665.000	INTEREST EARNED	24.52	0.00	0.00	20.00
812-054-672.000	SPECIAL ASSESSMENTS	8,264.06	6,930.00	6,930.00	6,930.00
812-055-665.000	INTEREST EARNED	21.39	0.00	0.00	20.00
812-055-672.000	SPECIAL ASSESSMENTS	4,950.00	0.00	0.00	6,600.00
812-069-665.000	INTEREST EARNED	24.85	0.00	0.00	20.00
812-069-672.000	SPECIAL ASSESSMENTS	4,620.46	3,250.00	3,250.00	3,250.00
812-086-665.000	INTEREST EARNED	15.04	0.00	0.00	20.00
812-086-672.000	SPECIAL ASSESSMENTS	2,520.00	0.00	0.00	2,520.00
TOTAL ESTIMATED REVENUES		49,896.38	32,732.00	32,732.00	67,480.00

FINAL BUDGET
 FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
812-017-967.000	PROJECT COSTS	0.00	0.00	0.00	12,350.00
812-018-967.000	PROJECT COSTS	0.00	0.00	0.00	2,060.00
812-027-967.000	PROJECT COSTS	1,260.00	4,335.00	4,335.00	5,870.00
812-030-967.000	PROJECT COSTS	6,400.00	8,020.00	8,020.00	6,330.00
812-031-967.000	PROJECT COSTS	3,390.00	32,270.00	32,270.00	24,500.00
812-033-967.000	PROJECT COSTS	(130.00)	9,200.00	9,200.00	11,310.00
812-038-967.000	PROJECT COSTS	5,137.00	14,690.00	14,690.00	25,245.00
812-039-967.000	PROJECT COSTS	10,090.00	9,735.00	9,735.00	23,940.00
812-040-967.000	PROJECT COSTS	4,485.00	5,580.00	5,580.00	11,035.00
812-054-967.000	PROJECT COSTS	5,729.00	9,050.00	9,050.00	16,920.00
812-055-967.000	PROJECT COSTS	5,060.00	7,135.00	7,135.00	13,030.00
812-069-967.000	PROJECT COSTS	3,760.50	5,450.00	5,450.00	10,260.00
812-086-967.000	PROJECT COSTS	2,509.00	4,150.00	4,150.00	7,420.00
TOTAL APPROPRIATIONS		47,690.50	109,615.00	109,615.00	170,270.00
NET OF REVENUES/APPROPRIATIONS - FUND 812		2,205.88	(76,883.00)	(76,883.00)	(102,790.00)

FUND 814 ROAD PROJECTS

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

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

FINAL BUDGET

FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
ESTIMATED REVENUES					
814-000-665.000	INTEREST EARNED	825.54	700.00	700.00	0.00
814-000-699.101	TRANSFER IN-GENERAL FUND	1,288,217.90	0.00	0.00	0.00
814-000-699.861	TRAN IN FROM ROAD SAD BO	3,627.00	0.00	0.00	0.00
814-029-665.000	INTEREST EARNED	290.05	0.00	0.00	0.00
814-029-670.000	INTEREST FROM SAD PMT	42.55	0.00	0.00	0.00
814-029-672.000	SPECIAL ASSESSMENTS	6,630.79	0.00	0.00	0.00
814-029-699.811	TRAN IN FROM ROAD IMP SA	220,000.00	0.00	0.00	0.00
814-060-665.000	INTEREST EARNED	281.77	0.00	0.00	0.00
814-060-670.000	INTEREST FROM SAD PMT	63.53	0.00	0.00	0.00
814-060-672.000	SPECIAL ASSESSMENTS	6,600.00	0.00	0.00	0.00
814-060-699.811	TRAN IN FROM ROAD IMP SA	295,000.00	0.00	0.00	0.00
814-094-665.000	INTEREST EARNED	829.49	0.00	0.00	0.00
814-094-699.811	TRAN IN FROM ROAD IMP SA	830,000.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		2,652,408.62	700.00	700.00	0.00

User: KMIKAS
DB: Brighton TwpFund: 814 ROAD PROJECTS
FINAL BUDGET
FYD 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
814-000-995.000	TRANSFER OUT	1,288,217.90	0.00	0.00	0.00
814-029-964.000	REFUNDS	14,999.93	0.00	0.00	0.00
814-029-967.000	PROJECT COSTS	326,421.18	0.00	0.00	0.00
814-060-964.000	REFUNDS	500.00	0.00	0.00	0.00
814-060-967.000	PROJECT COSTS	380,047.79	0.00	0.00	0.00
814-060-995.861	TRAN OUT TO ROAD IMP BON	3,611.36	0.00	0.00	0.00
814-094-967.000	PROJECT COSTS	1,030,835.61	0.00	0.00	0.00
814-094-995.861	TRAN OUT TO ROAD IMP BON	12,671.81	0.00	0.00	0.00
TOTAL APPROPRIATIONS		3,057,305.58	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 814		(404,896.96)	700.00	700.00	0.00

FUND 817

MUNICIPAL REFUSE S.A.D.

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.

- 036 – Ravines of Woodland
- 056 – Ravenswood
- 529 – Woodland / Airway

FINAL BUDGET
FYD 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
ESTIMATED REVENUES					
817-036-665.000	INTEREST EARNED	0.00	0.00	0.00	20.00
817-036-672.000	SPECIAL ASSESSMENTS	0.00	0.00	0.00	25,200.00
817-056-665.000	INTEREST EARNED	58.68	0.00	0.00	20.00
817-056-672.000	SPECIAL ASSESSMENTS	26,250.25	28,505.00	28,505.00	37,105.00
817-529-665.000	INTEREST EARNED	185.86	0.00	0.00	50.00
817-529-672.000	SPECIAL ASSESSMENTS	49,170.24	49,170.00	49,170.00	53,660.00
TOTAL ESTIMATED REVENUES		75,665.03	77,675.00	77,675.00	116,055.00

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
817-036-967.000	PROJECT COSTS	0.00	0.00	0.00	25,200.00
817-056-967.000	PROJECT COSTS	27,396.07	28,505.00	28,505.00	37,110.00
817-529-967.000	PROJECT COSTS	47,739.36	49,170.00	49,170.00	56,660.00
TOTAL APPROPRIATIONS		75,135.43	77,675.00	77,675.00	118,970.00
NET OF REVENUES/APPROPRIATIONS - FUND 817		529.60	0.00	0.00	(2,915.00)

FUND 840 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.

- 095 – School Lake
- 105 – Fonda Lake
- 107 – Clark Lake
- 550 – Woodland Lake

User: KMRAS
DB: Brighton Twp

Fund: 840 SAD AQUATICS

FINAL BUDGET
FYD 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
ESTIMATED REVENUES					
840-095-665.000	INTEREST EARNED	57.99	0.00	0.00	20.00
840-095-672.000	SPECIAL ASSESSMENTS	12,090.00	12,090.00	12,090.00	12,090.00
840-105-665.000	INTEREST EARNED	68.78	0.00	0.00	20.00
840-105-672.000	SPECIAL ASSESSMENTS	8,100.00	8,100.00	8,100.00	8,100.00
840-107-665.000	INTEREST EARNED	128.17	0.00	0.00	40.00
840-107-672.000	SPECIAL ASSESSMENTS	11,175.00	11,175.00	11,175.00	11,175.00
840-550-665.000	INTEREST EARNED	396.89	0.00	0.00	60.00
840-550-665.009	INTEREST OWL/DAM	32.57	0.00	0.00	0.00
840-550-672.000	SPECIAL ASSESSMENTS	68,661.31	65,920.00	65,920.00	83,690.00
840-550-672.009	REVENUE WOOD LK DAM AQUA	81,250.00	81,250.00	81,250.00	0.00
TOTAL ESTIMATED REVENUES		181,960.71	178,535.00	178,535.00	115,195.00

FINAL BUDGET
FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
840-095-967.000	PROJECT COSTS	12,016.00	14,560.00	14,560.00	23,890.00
840-105-967.000	PROJECT COSTS	14,125.00	8,960.00	8,960.00	16,100.00
840-107-967.000	PROJECT COSTS	4,160.00	28,912.00	28,912.00	37,855.00
840-550-967.000	PROJECT COSTS	107,623.04	116,000.00	116,000.00	78,300.00
840-550-967.009	PROJ COST WOOD LK AQUAT	91,214.65	71,285.00	71,285.00	138,235.00
TOTAL APPROPRIATIONS		229,138.69	239,717.00	239,717.00	294,380.00
NET OF REVENUES/APPROPRIATIONS - FUND 840		(47,177.98)	(61,182.00)	(61,182.00)	(179,185.00)

FUND 845 STREET LIGHTING S.A.D.

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.

- 070 – Country Club Annex
- 071 – Donald Drive
- 072 – Brandywine Farms
- 073 – Harvest Hills
- 074 – Greenfield Pointe
- 075 – Brighton Gardens
- 076 – Eagle Heights
- 077 – Greenfield Shores
- 078 – De Maria
- 079 – Ravenswood
- 080 – Maple Ridge
- 081 – Alger Pines
- 082 – Shenandoah
- 084 – Shenandoah Pond
- 085 – Oaks at Beach Lake

FINAL BUDGET
 FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
ESTIMATED REVENUES					
845-070-672.000	SPECIAL ASSESSMENTS	11,023.51	15,315.00	15,315.00	15,315.00
845-071-672.000	SPECIAL ASSESSMENTS	223.85	300.00	300.00	300.00
845-072-672.000	SPECIAL ASSESSMENTS	700.92	780.00	780.00	780.00
845-073-672.000	SPECIAL ASSESSMENTS	700.92	760.00	760.00	760.00
845-074-672.000	SPECIAL ASSESSMENTS	700.93	790.00	790.00	790.00
845-075-672.000	SPECIAL ASSESSMENTS	842.82	1,145.00	1,145.00	1,145.00
845-076-672.000	SPECIAL ASSESSMENTS	380.57	495.00	495.00	500.00
845-077-672.000	SPECIAL ASSESSMENTS	882.80	1,195.00	1,195.00	1,195.00
845-078-672.000	SPECIAL ASSESSMENTS	930.53	210.00	210.00	700.00
845-079-672.000	SPECIAL ASSESSMENTS	211.24	1,155.00	1,155.00	500.00
845-080-672.000	SPECIAL ASSESSMENTS	380.56	440.00	440.00	440.00
845-081-672.000	SPECIAL ASSESSMENTS	700.89	820.00	820.00	820.00
845-082-672.000	SPECIAL ASSESSMENTS	1,069.10	1,240.00	1,240.00	1,240.00
845-084-672.000	SPECIAL ASSESSMENTS	460.97	450.00	450.00	450.00
845-085-672.000	SPECIAL ASSESSMENTS	1,974.41	2,380.00	2,380.00	2,300.00
TOTAL ESTIMATED REVENUES		21,184.02	27,475.00	27,475.00	27,235.00

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
845-070-926.000	STREET LIGHTING	11,320.87	15,315.00	15,315.00	15,315.00
845-071-926.000	STREET LIGHTING	223.42	300.00	300.00	300.00
845-072-926.000	STREET LIGHTING	650.02	780.00	780.00	780.00
845-073-926.000	STREET LIGHTING	650.02	760.00	760.00	760.00
845-074-926.000	STREET LIGHTING	650.02	790.00	790.00	790.00
845-075-926.000	STREET LIGHTING	893.73	1,145.00	1,145.00	1,145.00
845-076-926.000	STREET LIGHTING	354.11	495.00	495.00	500.00
845-077-926.000	STREET LIGHTING	893.73	1,195.00	1,195.00	1,195.00
845-078-926.000	STREET LIGHTING	354.11	210.00	210.00	700.00
845-079-926.000	STREET LIGHTING	708.21	1,155.00	1,155.00	500.00
845-080-926.000	STREET LIGHTING	354.11	440.00	440.00	440.00
845-081-926.000	STREET LIGHTING	650.03	820.00	820.00	820.00
845-082-926.000	STREET LIGHTING	1,004.15	1,240.00	1,240.00	1,240.00
845-084-926.000	STREET LIGHTING	333.17	450.00	450.00	450.00
845-085-926.000	STREET LIGHTING	1,950.11	2,380.00	2,380.00	2,300.00
TOTAL APPROPRIATIONS		20,989.81	27,475.00	27,475.00	27,235.00
NET OF REVENUES/APPROPRIATIONS - FUND 845		194.21	0.00	0.00	0.00

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.

- 029 – De Maria West
- 060 – Meadowood
- 094 – Shenandoah

FINAL BUDGET
 FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
ESTIMATED REVENUES					
861-029-665.000	INTEREST EARNED	18.05	0.00	0.00	20.00
861-029-670.000	INTEREST FROM SAD PMT	5,514.99	3,980.00	3,980.00	3,270.00
861-029-672.000	SPECIAL ASSESSMENTS	39,021.29	25,816.00	25,816.00	24,720.00
861-029-699.811	TRAN IN FROM ROAD IMP SA	153.26	0.00	0.00	0.00
861-036-665.000	INTEREST EARNED	0.00	0.00	0.00	50.00
861-036-672.000	SPECIAL ASSESSMENTS	0.00	0.00	0.00	126,490.00
861-060-665.000	INTEREST EARNED	27.57	0.00	0.00	20.00
861-060-670.000	INTEREST FROM SAD PMT	5,708.50	4,982.00	4,982.00	4,270.00
861-060-672.000	SPECIAL ASSESSMENTS	40,425.00	36,925.00	36,925.00	36,925.00
861-060-699.811	TRAN IN FROM ROAD IMP SA	205.52	0.00	0.00	0.00
861-060-699.814	TRAN IN FROM ROAD PROJEC	3,611.36	0.00	0.00	0.00
861-094-665.000	INTEREST EARNED	112.69	0.00	0.00	90.00
861-094-670.000	INTEREST FROM SAD PMT	14,151.74	13,396.00	13,396.00	11,290.00
861-094-672.000	SPECIAL ASSESSMENTS	108,266.01	99,294.00	99,294.00	98,740.00
861-094-699.811	TRAN IN FROM ROAD IMP SA	578.26	0.00	0.00	0.00
861-094-699.814	TRAN IN FROM ROAD PROJEC	12,671.81	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		230,466.05	184,393.00	184,393.00	305,885.00

User: KMRAS
DB: Brighton TwpFINAL BUDGET
FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
861-029-992.002	BOND PAYMENT-INTEREST	0.00	1,731.00	1,731.00	1,470.00
861-029-993.000	AGENT FEES	0.00	88.00	98.00	100.00
861-029-995.814	TRAN OUT TO ROAD PROJECT	2,281.50	0.00	0.00	0.00
861-036-827.000	LEGAL	0.00	0.00	0.00	4,000.00
861-060-992.002	BOND PAYMENT-INTEREST	0.00	2,123.00	2,123.00	1,800.00
861-060-993.000	AGENT FEES	0.00	107.00	86.00	90.00
861-060-995.814	TRAN OUT TO ROAD PROJECT	1,345.50	0.00	0.00	0.00
861-094-992.002	BOND PAYMENT-INTEREST	0.00	6,057.00	6,057.00	5,140.00
861-094-993.000	AGENT FEES	0.00	306.00	317.00	320.00
TOTAL APPROPRIATIONS		3,627.00	10,412.00	10,412.00	12,920.00
NET OF REVENUES/APPROPRIATIONS - FUND 861		226,839.05	173,981.00	173,981.00	292,965.00

FUND 882 **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.

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. During FY 21/22 all 401 REU have been paid to the General Fund and all new sales of Sewer REU are deposited into Capital Reserve Fund 598.

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 882 will be received in Fund 598 after the final bond payment. Also, any fund balance in 882 after the bond payment will be transferred to Fund 598.

FINAL BUDGET
FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
ESTIMATED REVENUES					
882-000-613.000	DELINQUENT FEE ON TAXES	479.39	500.00	500.00	500.00
882-000-642.100	CAPITAL COSTS CHARGE	145,016.25	140,000.00	140,000.00	157,000.00
882-000-642.200	CAPITAL COSTS CHGE-PPE	(2,436.23)	0.00	0.00	0.00
882-000-643.000	LATE CHARGE	3,586.13	1,000.00	1,000.00	2,000.00
882-000-665.000	INTEREST EARNED	9,316.21	20,000.00	20,000.00	2,000.00
882-000-670.000	INTEREST FROM SAD PMT	4.36	0.00	0.00	0.00
882-000-670.200	INTEREST FROM SAD- SPENC	3,182.72	2,388.00	2,388.00	2,000.00
TOTAL ESTIMATED REVENUES		159,148.83	163,888.00	163,888.00	163,500.00

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS					
882-000-968.000	DEPRECIATION	854,001.00	852,731.00	852,731.00	850,000.00
882-000-969.000	BOND ISSUANCE-AMORTIZATI	(50,892.97)	0.00	0.00	0.00
882-000-995.598	TRAN OUT TO CAPITAL RESE	0.00	780,000.00	780,000.00	0.00
882-905-992.002	BOND PAYMENT-INTEREST	26,470.11	0.00	0.00	0.00
882-905-993.000	AGENT FEES	500.00	0.00	0.00	0.00
882-995-995.598	TRAN OUT TO CAPITAL RESE	(71,225.00)	0.00	0.00	0.00
TOTAL APPROPRIATIONS		758,853.14	1,632,731.00	1,632,731.00	850,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 882		(599,704.31)	(1,468,843.00)	(1,468,843.00)	(686,500.00)

FUND 883

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.

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
ESTIMATED REVENUES					
883-000-665.000	INTEREST EARNED	508.16	1,500.00	1,500.00	0.00
883-000-670.000	INTEREST FROM SAD PMT	5,251.59	3,686.00	3,686.00	3,000.00
	TOTAL ESTIMATED REVENUES	5,759.75	5,186.00	5,186.00	3,000.00

FINAL BUDGET
FYE 2022-2023

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2022-23 ADOPTED BUDGET
APPROPRIATIONS 883-000-968.000	DEPRECIATION	22,123.00	22,200.00	22,200.00	22,200.00
883-000-992.001	BOND PAYMENT INT- SPENCE	7,982.39	0.00	0.00	0.00
883-000-993.000	AGENT FEES	500.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		<u>30,605.39</u>	<u>22,200.00</u>	<u>22,200.00</u>	<u>22,200.00</u>
NET OF REVENUES/APPROPRIATIONS - FUND 883		(24,845.64)	(17,014.00)	(17,014.00)	(19,200.00)
ESTIMATED REVENUES - ALL FUNDS		6,912,916.79	3,509,049.00	3,509,049.00	3,835,426.00
APPROPRIATIONS - ALL FUNDS		10,826,739.01	5,401,689.00	5,401,689.00	4,713,967.00
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(3,913,822.22)	(1,892,640.00)	(1,892,640.00)	(878,541.00)