

# **CHARTER TOWNSHIP OF BRIGHTON**

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# **ADOPTED BUDGET**

# **FY 2017-2018**

## FY 2017-18 Budget Cover Letter

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Enclosed is the FY 2017-18 budget for the Charter Township of Brighton which was adopted by the Township Board at their March 20, 2017 meeting following a public hearing. This document represents the culmination of months of work put forth by Department Heads, the Township Manager and the Township Board. Since the distribution of the draft budget on December 1, 2016 there have been five Township Board meetings at which the budget was discussed and opportunities for the public to provide comments.

### GENERAL FUND REVENUE

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

- Real property is increasing by approximately 3.4% and personal property is decreasing by approximately 24.43%. Total tentative TV for 2017 is \$1,043,723,373.
- Revenue sharing is based on a constitutional distribution formula and any fluctuation in the amount received is based upon revenue generated through the state sales tax. While the Michigan Department of Treasury posts forecasted revenue sharing amounts on their website, this budget incorporates a mixture of the State of Michigan forecast and historical allocation when setting the budgeted figure. This does not include CVTRS money.
- Franchise and peg fees will continue to mirror the housing construction market. New homes have historically equated to new users and additional revenue.
- Application and permit fees associated with new construction will continue to fluctuate as the economy does. The three year trend is positive and we estimate accordingly in the budget.

### GENERAL FUND EXPENDITURES

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

- The budget reflects the Board's goal regarding employee compensation, to maintain wages within +/- 5% of the mid-pointe as stated in Appendix C-1 and Section II, Table 1, Page II-1 of the compensation study of 2014.
- The discretionary line item still exists to address any inflationary scale adjustment "based on the CPI U, Midwest Region, December to December" per the June 23, 2014 minutes and would be revisited in January 2018 following the release of the Bureau of Labor Statistics data.
- The Township has hired a consultant to review compensation with a review of those survey results in June of 2017. The Board has budgeted funds in each department but no funds will be authorized for release without further Board action.
- Health-care – the budget contains costs associated with the proposed "mapped" rates. Each year the Township reviews the projected annual renewal costs and makes modifications to the plan and/or the employee/Township cost participation. The Township moved to a high

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

- MERS –The Township continues to be in excellent position in regards to meeting our funding obligations. This year, based on actuarial adjustments by MERS to statewide participating plans, all plans, including Brighton Township, saw a reduction in their funding percentage. The Township has historically been over 100% funded and will make a payment this year, in light of the new actuarial assumptions by MERS to ensure that funding is at or above 100%. In past years, the Township Board has taken steps to minimize legacy costs by adjusting plan provisions for potential new hires.
- Elections – The budget includes expenses related to the anticipated Hartland Schools Election.
- Fire Services – The budget includes funds for improvements to the parking lot at Fire Station as well as façade maintenance and repair.
- Chargebacks – with the improved economy and the County being able to collect nearly all monies that are due, through various means including tax foreclosure, this line-item continues to be modest.
- Economic Development – The Township Board continues to budget for participation with the EDCLC (and their contract with SPARK). Prior to financial participation, the Board will need to enter into a new agreement with the EDCLC.
- Recreation - Member communities continue to reassess the long term service / funding model to ensure viability of this recreational asset. It is anticipated that member communities will address the funding model through an amendment of the Articles of Incorporation. The figure included in the budget will require additional Board action, following member community discussions, prior to disbursement. The Board also allocated funds toward the Hartland Senior Center.
- Planning / Engineering services – while much of these expenses are merely a pass-through of application / review revenue and the associated costs for consultant analysis and oversight, this line item continues to fluctuate and will necessitate a budget amendment in the event that the economy exceeds expectations.
- Roads – The LCRC has been notified that the Township will be seeking road improvements / financial participation on select main thoroughfares which are under the jurisdiction of the County. Transfers from the general fund toward future road projects is proposed to continue per the Capital Improvement Plan

#### SEWER SYSTEM

- The Township completed the asset management plan in 2015. An asset management plan is the practice of managing infrastructure capital assets to minimize the total cost of owning and operating them while delivering the desired service levels. A high performance asset management program incorporates detailed asset inventories, operation and maintenance tasks and long range financial planning to build system capacity, and it puts systems on the road to sustainability. The Township anticipates being notified by the State of Michigan of our award of a SAW Grant which will further the progress initiated by the 2015 asset management plan.
- The Township consultant performed their annual financial forecast / rate structure analysis for the 2017-18 fiscal year. The analysis incorporated costs associated with the pending Shoner/Potocki v. Brighton Township lawsuit and recommended a rate increase to ensure

revenues covered expenses. Following a public hearing, the Board authorized a rate increase to be effective April 1, 2017.

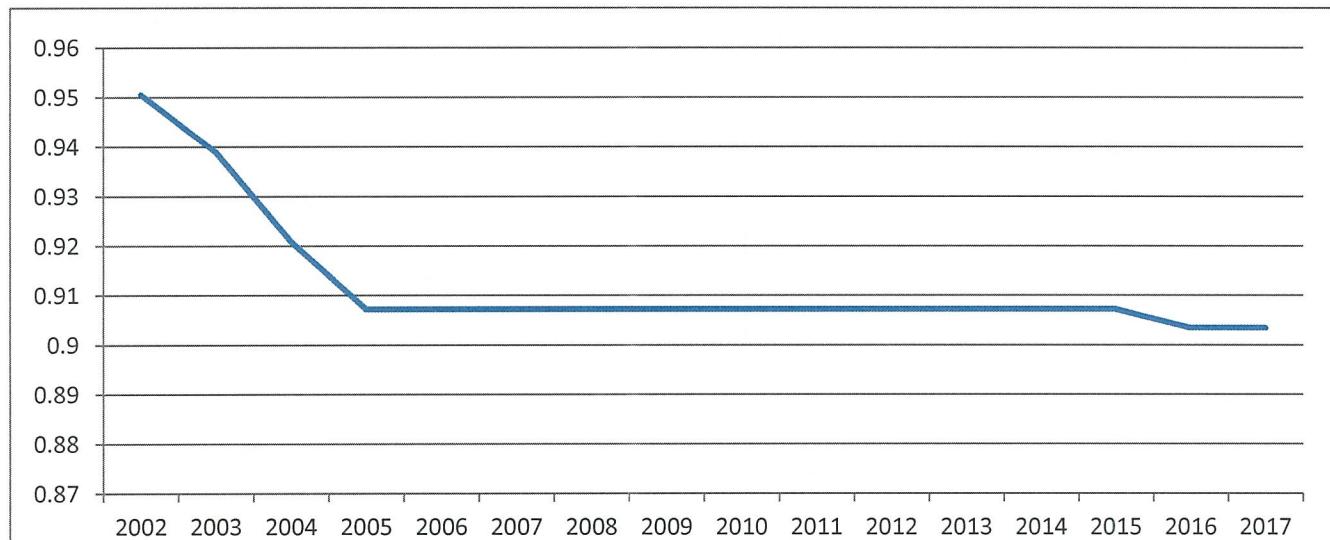
#### FUTURE ROADS

- The Board has earmarked funds to be used in partnership with the Livingston County Road Commission. In addition to the Hacker Road multi-jurisdictional project through the Livingston County Pavement Preservation Program the Township has proposed improvements on portions or all of the following roads: Old US 23 (Hilton South toward Spencer); Jacoby; Stobart; Hyne (From old US 23 toward the West).
- The township has assigned funds to be used toward the rehabilitation of Old US-23 from Grand River to Spencer Road. Preliminary engineering will begin in 2017/18. This project has been awarded 2020 Federal road dollars.

## MILLAGE RATE HISTORY

### Exhibit A

2001	0.9603
2002	0.9506
2003	0.939
2004	0.921
2005	0.9073
2006	0.9073
2007	0.9073
2008	0.9073
2009	0.9073
2010	0.9073
2011	0.9073
2012	0.9073
2013	0.9073
2014	0.9073
2015	0.9073
2016	0.9035
2017	0.9035 proposed



Source: Livingston County Equilization Office

## 2017 MILLAGE SPREAD

SCHEDULE "B"

TAX MILLAGE CATEGORIES	
Green Oak	6.6134
Hamburg Twp.	5.1069
Hartland Twp.	4.1495
Unadilla Twp.	4.1197
Conway Twp.	2.8587
Putnam Twp.	2.5242
Cohoctah Twp.	2.2582
Iosco Twp.	2.2222
Howell Twp.	1.8931
Oceola Twp.	1.6685
Deerfield Twp.	0.9221
Brighton Twp.	0.9035
Tyrone Twp.	0.8961
Handy Twp.	0.8696
Marion Twp.	0.8071
Genoa Twp.	0.8121

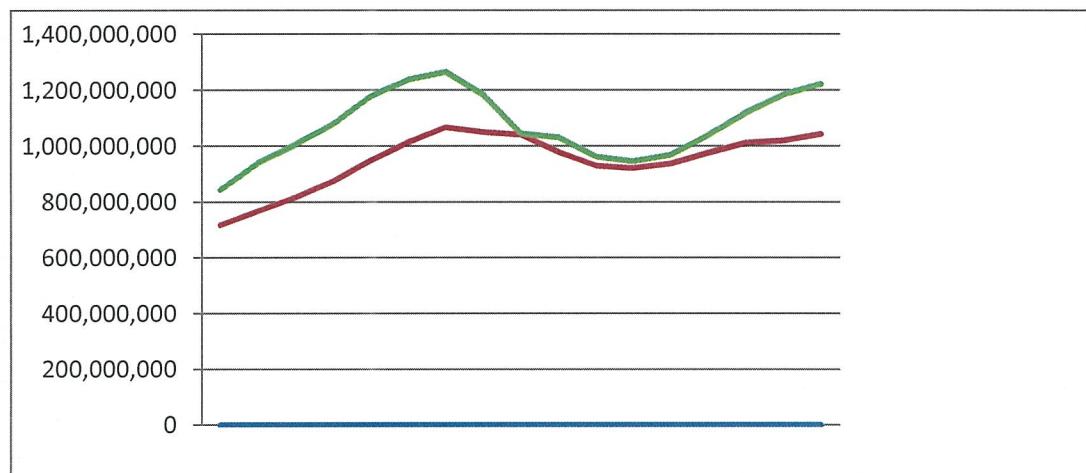
The chart displays the tax millage for 16 townships. The data is as follows:

TAX MILLAGE CATEGORIES	Value
Green Oak	6.6134
Hamburg Twp.	5.1069
Hartland Twp.	4.1495
Unadilla Twp.	4.1197
Conway Twp.	2.8587
Putnam Twp.	2.5242
Cohoctah Twp.	2.2582
Iosco Twp.	2.2222
Howell Twp.	1.8931
Oceola Twp.	1.6685
Deerfield Twp.	0.9221
Brighton Twp.	0.9035
Tyrone Twp.	0.8961
Handy Twp.	0.8696
Marion Twp.	0.8071
Genoa Twp.	0.8121

## SCHEDULE "B"

**TAXABLE VALUE / STATE EQUALIZED VALUE HISTORY**  
**Exhibit C**

TAX YEAR	TV	SEV
2001	717,732,947	844,486,935
2002	769,016,203	939,881,932
2003	818,194,550	1,006,433,615
2004	875,514,966	1,080,238,870
2005	949,483,689	1,179,306,053
2006	1,014,264,924	1,238,842,971
2007	1,068,641,145	1,266,668,424
2008	1,050,817,981	1,184,260,293
2009	1,042,343,258	1,045,154,977
2010	979,839,344	1,031,539,879
2011	930,675,861	962,665,702
2012	921,861,536	946,415,834
2013	938,533,400	968,808,130
2014	977,112,024	1,040,258,040
2015	1,012,046,075	1,120,486,367
2016	1,020,052,994	1,185,791,000
2017	1,043,723,373	1,223,463,700

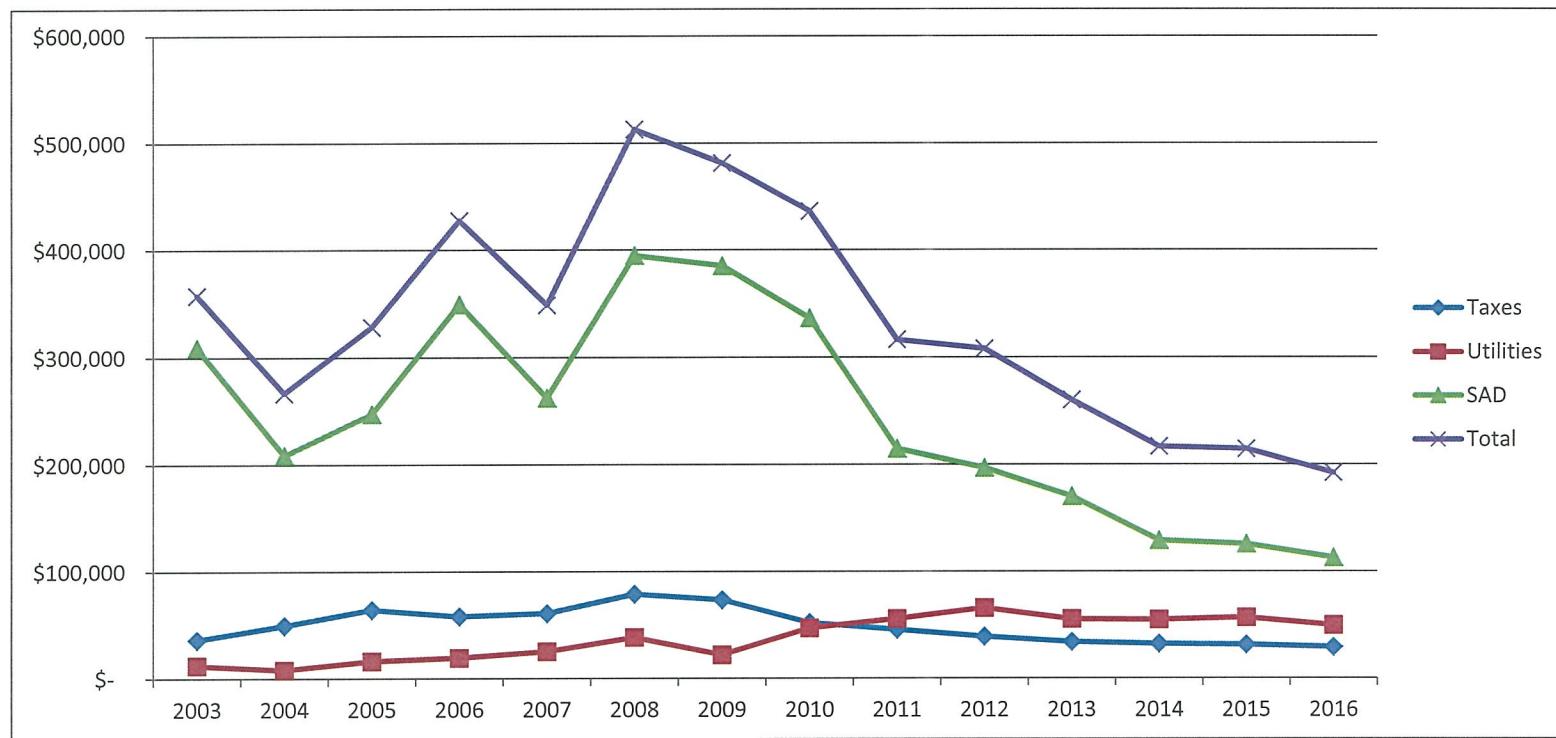


Source: Brighton Township Assessors Office

## Delinquency Rates

### Exhibit D

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



Legend

Taxes      Utilities      SAD      Total

Source: Brighton Township Treasurers Office

Targeted Wage Range  
Exhibit E

	-5% Below Midpoint	January-17 Midpoint Dec/Dec last Adjusted Jan 2017	+5% Above Midpoint
ACCOUNTANT	\$44,423.07	\$46,761.12	\$49,099.18
ASSESSOR	\$63,053.19	\$66,371.78	\$69,690.37
ASST ASSESSOR	\$42,068.25	\$44,282.37	\$46,496.49
CLERK	\$60,623.39	\$63,814.09	\$67,004.80
TREASURER	\$60,623.39	\$63,814.09	\$67,004.80
RECEPTIONIST	\$16.32	\$17.18	\$18.04
ASSESS CLERK	\$16.32	\$17.18	\$18.04
CLERK ASST	\$16.32	\$17.18	\$18.04
TREASURY ASST	\$16.32	\$17.18	\$18.04
DEPUTY CLERK	\$20.12	\$21.18	\$22.24
DEPUTY TREASURER	\$20.12	\$21.18	\$22.24
MANAGER	\$89,823.90	\$94,551.47	\$99,279.05
ASST MANAGER	\$37,307.00	\$39,270.53	\$41,234.05
PLANNER	\$63,440.79	\$66,779.78	\$70,118.77

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

## 101 GENERAL FUND REVENUES

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

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

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

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

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

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

**451.000 Cable TV Fee** is our franchise fee collected as a percent of the bills paid by the township residents to Comcast and AT&T. Fees are calculated using todays collections. As permits for housing construction increases so too does the revenue in this third largest revenue category.

**460.000 Telecommunications R.O.W. Maintenance Fee (Metro Act Fees)** are fees provided to each unit of government due to the licensing requirements for those telecommunications companies doing work in the right of way. Metro Act fees are received from AT&T, Verizon North Incorporated, and Comcast. They can only

be used for activities that occur in the Road Right-Of-Way (i.e. street lighting, sidewalks etc.).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**664.589 Interest on Sewer Cap Res Loan** This will be interest paid to the General Fund from the Sewer Capital Reserve Fund. (\$140,000 @2% 2012 loan).

**664.590 Interest on Sewer O & M Loan** This will be interest paid to the General Fund from the Sewer Fund. (\$214,832 @2% 2004 loan).

**664.592 Interest on Sewer Capital Debt Loan** This will be interest paid to the General Fund from the Sewer Fund. (\$431,000 @ 2% 2004 loan).

**664.594 Interest on Sewer Cap Debt Loan** Interest paid to the General Fund from the Sewer Capital Reserve Fund. (\$1,200,000 @ 1% 2013 loan).

**664.595 Interest on Sewer Cap Debt Loan** Interest paid to the General Fund from the Sewer Capital Reserve Fund. (\$200,000 @ 1% 2013 loan).

**664.596 Interest on Sewer Cap Debt Loan** Interest paid to the General Fund from the Sewer Capital Reserve Fund. (\$200,000 @ 1% 2013 loan).

**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 new MSP post. The building became operational in December 2012.

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

**669.805 Interest from SAD- Lakeshore.**

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

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

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

**677.000 Reimbursement-School Elections** – For Hartland Consolidated Schools.

**FINAL BUDGET**  
**FYE 3-31-18**

	FYE 2016 Year Actual	FYE 2017	FYE 2017	FYE 2018
		Amended Budget	Year Actual	Adopted Budget
Brighton Township				As of 3-10-17
Fund: 101 - GENERAL FUND				
Revenues				
402.000 PROPERTY TAXES	914,866	900,000	889,723	925,000
410.000 DELIQ PERSONAL PROPERTY	0	0	2,427	0
423.000 MOBILE HOME FEES	274	270	273	270
441.000 LOC COM STAB SHARE-PPT REIMB	0	0	61,989	0
445.000 INTEREST/PENALTIES	35	800	45	.500
447.000 PROPERTY TAX ADMIN FEE	266,391	255,000	277,482	268,000
448.000 SUMMER TAX COLLECTION SVC CHG	24,895	26,000	24,979	25,000
448.100 DOG LICENSE COLLECTION FEE	566	540	425	550
451.000 CABLE TV FEE	332,986	325,000	251,502	340,000
460.000 TELECOMM. R.O.W. MAINT FEE	10,398	12,400	14,992	12,500
465.000 LICENSE/PERMITS	40	0	445	0
481.000 SIGN PERMITS	450	500	750	500
482.000 TENANT OCCUPANCY	1,020	1,200	1,130	1,000
482.100 TEMPORARY USE	1,200	1,300	900	1,300
482.200 LAND USE PERMIT	17,910	14,000	11,625	14,000
482.300 HOME OCCUPATIONS	120	100	120	120
574.000 STATE REVENUE SHARING	1,338,318	1,350,000	1,189,055	1,350,000
607.000 ADMINISTRATIVE FEE SEWER	4,800	4,800	6,000	4,800
609.000 PLANNING FEES	77,049	40,000	75,127	40,000
609.100 ZONING FEES	11,500	8,000	10,580	8,000
615.000 PLAN REVIEW FEE	2,560	1,000	7,150	1,000
622.000 SOIL REMOVAL FEE	4,200	0	0	0
625.000 ADDRESSING	770	250	510	250
627.000 SALE OF TRASH TAGS	240	200	225	200
645.000 SALE OF MATERIALS	2,147	3,000	2,088	2,000
645.100 FOIA SALE OF MATERIALS	356	400	720	400
646.000 SALE OF INVENTORY	0	100	0	0
650.000 SALE OF CEMETERY LOTS	0	0	2,200	0
655.000 NSF FEE	350	100	0	100
656.000 FINES	50	0	0	0
664.000 INTEREST EARNED	22,152	25,000	18,225	25,000
664.405 INT- LOAN WATER BOND PAYOFF	11,500	11,500	11,500	11,500
664.589 INTEREST CAPITAL RES LOAN 2012	2,800	2,800	2,800	2,800
664.590 INTEREST SEWER O & M LOAN 2004	4,297	4,297	4,297	4,297
664.592 INTEREST CAP DEBT LOAN 2004	8,620	8,620	8,620	8,620
664.594 INTEREST CAP DEBT LOAN 2013	12,000	12,000	12,000	12,000
664.595 INTEREST CAP DEBT LOAN 09/13	2,000	2,000	2,000	2,000
664.596 INTEREST CAP DEBT LOAN 12/13	2,000	2,000	2,000	2,000
667.000 RENT- CELL TOWER	119,037	82,000	82,924	83,000
667.200 RENT- MSP	137,484	137,490	126,027	137,484
668.000 RENT- MEETING ROOM	0	0	300	0
669.591 CCA SAD INTEREST	8,789	4,277	4,236	0
669.805 LAKESHORE SAD INTEREST	4,561	2,898	2,841	1,373
671.000 OTHER REVENUE	952	500	753	500
672.591 CCA SAD REV	75,960	71,280	0	0
672.805 LAKESHORE SAD REV	23,972	20,704	0	19,613
675.000 COMCAST/ AT&T PEG FEES	34,429	33,000	24,059	35,000
676.000 REIMBURSEMENT	13,180	0	9,501	0

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

Revenues	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
677.000 REIMBURSEMENT-SCHOOL ELECTIONS	21,393	0	0	5,000
678.000 REINMBURSEMENT-STATE PRIMARY	46,965	0	0	0
687.000 REFUNDS	1,336	100	53,978	100
692.000 REALIZED GAIN (LOSS)	216	0	0	0
694.000 CASH OVER AND SHORT	16	0	10	0
699.257 TRAN IN BUDGET STABLILZ	0	900	0	2,000
699.999 APPROPRIATION TRAN IN FUND BAL	0	50,000	0	0
 Fund: 101 - GENERAL FUND	 3,567,150	 3,416,326	 3,198,533	 3,347,777

## GENERAL FUND 101 EXPENDITURES

### LEGISLATIVE – TOWNSHIP BOARD 101

**702.000 Trustee Wages** These are wages paid to Township Trustees. Additional funds have been budgeted, but will only be released after the results of the current wage analysis, contingent upon Board approval.

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

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

**716.600 Discretionary Increase** - This line item allocates funds based on 2.9% of wages and is budgeted for distribution 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 is undertaking an updated wage analysis which is expected to be completed in June 2017.

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

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

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

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

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

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

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

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

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

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

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

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

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

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

Fund: 101 - GENERAL FUND	FYE 2016 Year	FYE 2017 Amended	FYE 2017 Year	FYE 2018 Adopted
Expenditures	Actual	Budget	Actual	Budget
As of 3-10-17				
Dept: 101 LEGISLATIVE TWSP BOARD				
702.000 SALARY-ELECTED	28,538	29,260	26,412	30,390
715.000 FICA	1,769	1,810	1,637	1,890
715.010 MEDICARE	413	436	383	450
716.600 DISCRETIONARY INCREASE	0	22,070	0	30,000
717.000 LIFE INSURANCE	184	210	213	260
718.000 PENSION	7,063	7,340	6,994	7,600
718.100 PENSION FEES	12	600	68	600
727.000 SUPPLIES	41	500	255	500
811.100 WORKERS'COMP	68	105	57	70
818.000 CONSULTING	620	10,000	1,100	10,000
819.000 ENGINEERING SERVICES	9,354	15,000	2,807	15,000
860.000 EDUCATION	175	2,400	229	4,000
873.000 MILEAGE/TRAVEL	21	200	39	500
900.000 PRINTING & PUBLISHING	11,604	9,000	7,063	9,000
900.100 ORDINANCE CODIFICATION	4,434	8,000	800	8,000
958.000 DUES	8,159	9,000	9,174	9,000
958.700 ECONOMIC DEVOPMENT	0	15,000	0	19,800
958.750 SMALL BUSINESS DEVELOPMENT	0	2,000	0	0
969.000 CONTINGENCIES	421	1,000	0	1,000
970.000 CAPITAL OUTLAY	0	0	0	0
Dept: 101 LEGISLATIVE TWSP BOARD	72,876	133,931	57,231	148,060

## **SUPERVISOR 171**

**702.000 Supervisor Wages** These are the wages for the Township Supervisor. See notes per 101.716.600. Additional funds have been budgeted, but will only be released after the results of the current wage analysis, contingent upon Board approval.

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

**958.000 Dues** are for the State Supervisor's organization.

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

**FINAL BUDGET**

**FYE 3-31-18**

Brighton Township

Fund: 101 - GENERAL FUND Expenditures Dept: 171 SUPERVISOR	FYE 2016	FYE 2017	FYE 2017	FYE 2018
	Year	Amended	Year	Adopted
	Actual	Budget	Actual	Budget
As of 3-10-17				
702.000 SALARY-ELECTED	29,514	30,260	27,316	31,430
715.000 FICA	1,830	1,880	1,694	1,950
715.010 MEDICARE	428	505	396	460
717.000 LIFE INSURANCE	65	100	62	80
718.000 PENSION	2,922	3,070	2,893	3,150
718.100 PENSION FEES	3	200	70	200
727.000 SUPPLIES	0	200	266	200
811.100 WORKERS'COMP	43	70	36	70
860.000 EDUCATION	0	600	0	600
873.000 MILEAGE/TRAVEL	0	200	0	200
958.000 DUES	0	200	0	200
969.000 CONTINGENCIES	0	500	0	500
970.000 CAPITAL OUTLAY	0	2,000	1,957	2,000
Dept: 171 SUPERVISOR	34,805	39,785	34,690	41,040

## **ADMINISTRATION**

### **172**

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

**703.000 Salary Full-Time** This is the salary line item for the Township Manager. See notes per 101.716.600. Additional funds have been budgeted, but will only be released after the results of the current wage analysis, contingent upon Board approval.

**706.000 Hourly Full-Time** This is the line item for the Assistant to the Township Manager. This position was initially created in December 2013. The receptionist (60%) is in this budget line and to the Assessing Department (40%). See notes per 101.716.600. Additional funds have been budgeted, but will only be released after the results of the current wage analysis, contingent upon Board approval.

**707.000 Hourly Part-Time** The receptionist is a full time position and has been included in line 172.706. Limited funds remain budgeted to cover peak hours, peak days, peak seasons and/or vacations. Additional funds have been budgeted, but will only be released after the results of the current wage analysis, contingent upon Board approval.

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

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

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

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

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

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

**969.000 Contingencies** This is for unanticipated expenses.

**970.000 Capital Outlay** for office equipment as needed.

**FINAL BUDGET**

**FYE 3-31-18**

Brighton Township

Fund: 101 - GENERAL FUND Dept: 172      ADMINISTRATIVE MANAGER	FYE 2016	FYE 2017	FYE 2017	FYE 2018
	Year	Amended	Year	Adopted
	Expenditures	Actual	Budget	Actual
As of 3-10-17				
703.000 SALARY-NOT ELECTED	98,908	105,000	95,308	108,050
706.000 HOURLY FULL TIME	45,239	59,600	53,770	62,400
707.000 HOURLY- PART TIME	6,615	650	624	500
715.000 FICA	9,477	10,440	9,480	10,800
715.010 MEDICARE	2,217	2,510	2,217	2,530
716.000 HOSPITALIZATION INSURANCE	4,244	4,541	4,513	8,220
716.100 HRA/HSA		1,800	1,800	1,590
716.500 PAYMENT IN LIEU OF HEALTH INS	2,100	3,200	3,200	3,200
717.000 LIFE INSURANCE	555	710	710	790
718.000 PENSION	8,336	9,450	9,389	9,200
719.000 DISABILITY INS	2,320	3,150	3,135	3,230
727.000 SUPPLIES	379	500	463	500
730.000 POSTAGE	283	300	341	300
811.100 WORKERS'COMP	430	725	393	740
818.000 CONSULTING	374	1,000	0	1,000
860.000 EDUCATION	675	3,650	1,359	4,000
873.000 MILEAGE/TRAVEL	1,851	1,000	920	1,000
958.000 DUES	895	1,950	1,060	1,950
969.000 CONTINGENCIES	671	100	0	1,000
970.000 CAPITAL OUTLAY	210	2,000	0	2,000
Dept: 172      ADMINISTRATIVE MANAGER	185,779	212,276	188,682	223,000

## Elections 191

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

The State will be rolling out new election equipment in 2017. Monies have been reserved through the Capital Improvement Plan but are now being budgeted as an expense in FY' 2017-18. Rolling out the new equipment will be a major focus in Elections for the upcoming year.

**702.000 Salary** This is where the wages for the Clerk are listed; time is split between Elections (191) and Clerk (215) and varies from year to year depending on the projected election activities. Additional funds have been budgeted, but will only be released after the results of the current wage analysis, contingent upon Board approval.

**704.000 Deputy** This is where the wages for the Deputy are listed; time is split between Elections (191) and Clerk (215) and varies from year to year depending on the projected election activities. This is an approved full-time position and is budgeted full time but currently staffed part-time. This is due to the retirement of the previous deputy clerk and shifting of responsibilities. Additional funds have been budgeted, but will only be released after the results of the current wage analysis, contingent upon Board approval.

**706.000 Hourly full-time** This is time that the accountant and clerk assistant spend on elections. There is only one election scheduled in May 2017.

**707.000 Hourly part-time** Wages for additional support staff during peak election times. While there are no elections scheduled for the upcoming year, we will need to train our part -timers on the new equipment. Additional funds have been budgeted, but will only be released after the results of the current wage analysis, contingent upon Board approval.

**714.000 Election worker** covers the cost of the poll workers essentially.

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

**718.000 Pension** The amount reflects the percentage break-down between Elections (191) and Clerk (215) for the upcoming fiscal year. All full-time 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 full time general employees division of the plan to help offset future pension costs. Both plans require employee participation.

**727.000 Supplies** are for miscellaneous supplies related to elections (voter registration cards, master cards, AV applications, AV envelopes, precinct supplies, etc.).

**730.000 Postage** for miscellaneous election related mail.

**737.000 Small equipment expense** includes monies for small equipment needs (i.e. labelers, binding machine, etc.).

**818.100 Consulting and Accuracy Testing** Michigan election law requires that public accuracy tests be conducted on all voting machines. Each piece of equipment needs to be programmed and tested. Programming is done through the County Clerk's office.

**860.000 Education** Training and education plans include work related education. MI Election law requires certification every two (2) years. Staff will have to go through training on the new equipment.

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

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

**931.000 Equipment Maintenance & Repair** This is for the election equipment diagnostic testing, and includes monies for preventative maintenance on the election equipment.

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

**970.000 Capital Outlay** This is for the purchase of the new voting equipment. Money has been reserved in the adopted Capital Improvement Plan.

**969.000 Contingences** Monies for unexpected expenses.

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

**FINAL BUDGET**

**FYE 3-31-18**

Brighton Township

Fund: 101 - GENERAL FUND	Expenditures	FYE 2016	FYE 2017	FYE 2017	FYE 2018
		Year	Amended	Year	Adopted
		Actual	Budget	Actual	Budget
Dept: 191	ELECTIONS			As of 3-10-17	
702.000	SALARY-ELECTED	9,217	19,105	17,267	9,850
704.000	WAGES - DEPUTY	22,849	30,300	17,846	22,880
706.000	HOURLY FULL TIME	4,161	4,660	4,257	1,000
707.000	HOURLY- PART TIME	5,220	10,140	6,901	2,000
714.000	ELECTION WORKER	29,307	39,000	29,264	3,000
715.000	FICA	2,570	4,040	2,869	2,220
715.010	MEDICARE	601	935	671	520
716.000	HOSPITALIZATION INSURANCE	3,387	7,792	7,789	3,140
716.100	HRA/HSA		1,599	1,599	540
717.000	LIFE INSURANCE	95	170	133	90
718.000	PENSION	717	1,610	1,026	440
719.000	DISABILITY INS	35	80	73	0
727.000	SUPPLIES	6,476	8,630	8,124	4,500
730.000	POSTAGE	6,092	9,700	7,985	3,000
737.000	SMALL EQUIPMENT EXPENSE	0	600	0	300
811.100	WORKERS'COMP	115	235	130	130
818.100	CONSULTING-ACCURACY TESTING	1,751	8,000	7,666	500
860.000	EDUCATION	651	2,000	680	2,000
873.000	MILEAGE/TRAVEL	548	1,000	368	1,000
900.000	PRINTING & PUBLISHING	230	250	230	300
931.000	EQUIPMENT MAINTENANCE & REPAIR	782	2,000	442	1,800
940.000	EQUIPMENT RENTAL	300	600	192	200
958.000	DUES	130	200	130	400
969.000	CONTINGENCIES	0	500	0	500
970.000	CAPITAL OUTLAY	0	5,500	1,815	30,000
Dept: 191	ELECTIONS	95,234	158,646	117,457	90,310

## **ASSESSING 209**

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

**703.000 Salary Non – Elected** includes the salary for the Assessor position only. See notes per 101.716.600. Additional funds have been budgeted, but will only be released after the results of the current wage analysis, contingent upon Board approval.

**706.000 Hourly Full Time** includes the wages for the Assistant Assessor and 40% of Receptionist. See notes per 101.716.600. Additional funds have been budgeted, but will only be released after the results of the current wage analysis, contingent upon Board approval.

**707.000 Hourly part-time** – The assessing clerk is budgeted here. Additional funds have been budgeted, but will only be released after the results of the current wage analysis, contingent upon Board approval.

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

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

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

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

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

**718.000 Pension.** All full time general employees and full time elected officials participate in an employer provided Defined Benefit retirement plan; both divisions are historically fully funded. The Board has approved an additional 4% of funding

beyond the actuarial required funding (ARC) for the MERS eligible employees to help offset future pension costs.

**727.000 Supplies** include miscellaneous office supplies.

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

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

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

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

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

## FINAL BUDGET

FYE 3-31-18

Brighton Township

Fund: 101 - GENERAL FUND Expenditures Dept: 209 ASSESSOR	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
	As of 3-10-17			
703.000 SALARY-NOT ELECTED	68,985	69,210	62,434	72,420
706.000 HOURLY FULL TIME	60,948	55,250	49,845	57,820
707.000 HOURLY PART TIME	11,084	20,060	17,988	21,130
707.090 WAGES - CLERICAL O/T	179	930	0	1,000
708.000 PER DIEM COMP	1,470	4,000	735	4,000
715.000 FICA	8,933	9,085	8,126	9,500
715.010 MEDICARE	2,089	2,120	1,901	2,220
716.000 HOSPITALIZATION INSURANCE	48,269	40,531	40,249	41,800
716.100 HRA/HSA		8,200	8,200	7,200
716.500 PAYMENT IN LIEU OF HEALTH INS	2,881	800	800	800
717.000 LIFE INSURANCE	627	650	655	730
718.000 PENSION	7,605	7,740	7,647	5,280
719.000 DISABILITY INS	2,368	2,560	2,455	2,530
727.000 SUPPLIES	699	1,500	382	1,500
730.000 POSTAGE	4,588	5,300	4,070	5,300
811.100 WORKERS'COMP	948	1,315	746	1,360
860.000 EDUCATION	1,918	3,000	2,377	3,500
873.000 MILEAGE/TRAVEL	184	200	132	200
900.000 PRINTING & PUBLISHING	3,686	2,800	520	2,800
958.000 DUES	280	900	697	900
969.000 CONTINGENCIES	0	500	0	500
970.000 CAPITAL OUTLAY	2,936	6,500	1,719	2,000
Dept: 209 ASSESSOR	230,676	243,151	211,678	244,490

**Clerk  
215**

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

**702.000 Salary** – This is where the wages for the Clerk are listed; time is split between Elections (191) and Clerk (215) and varies from year to year depending on the projected election activities. Additional funds have been budgeted, but will only be released after the results of the current wage analysis, contingent upon Board approval.

**704.000 Deputy** – This is where the wages for the Deputy are listed; time is split between Elections (191) and Clerk (215) and varies from year to year depending on the projected election activities. This is an approved full-time position and is budgeted full time but currently staffed part-time. This is due to the retirement of the previous deputy clerk and shifting of responsibilities. Additional funds have been budgeted, but will only be released after the results of the current wage analysis, contingent upon Board approval.

**706.000 Hourly full-time and 707.000 Hourly part-time** – Wages for full-time accountant and full-time clerk assistant. Hourly part-time is for the addition of staffing for FOIA, during vacations, seasonal demands and/or extended leave periods. Additional funds have been budgeted, but will only be released after the results of the current wage analysis, contingent upon Board approval.

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

**718.000 Pension** – The amount reflects the percentage break-down between Elections (191) and Clerk (215) for the upcoming fiscal year. All full-time 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 full time general employees division of the plan to help offset future pension costs. Both plans require employee participation.

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

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

**826.010 Temporary Employment Services** – This is monies to cover temporary employment services while staff is on short/long term disability leave.

**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. No monies have been included for rental of storage space or renovations of existing space but it might have to be considered in the future.

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

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

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

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

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

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

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

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

Fund: 101 - GENERAL FUND Expenditures Dept: 215 CLERK	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
	As of 3-10-17			
702.000 SALARY-ELECTED	52,373	44,105	39,806	55,820
704.000 WAGES - DEPUTY	10,870	13,080	12,104	22,880
706.000 HOURLY FULL TIME	74,159	77,650	69,838	84,730
707.000 HOURLY- PART TIME	975	10,400	2,973	10,400
715.000 FICA	8,712	9,030	7,733	10,780
715.010 MEDICARE	2,037	2,110	1,808	2,520
716.000 HOSPITALIZATION INSURANCE	68,231	50,223	49,593	57,400
716.100 HRA/HSA	0	10,701	10,701	10,260
717.000 LIFE INSURANCE	743	740	755	900
718.000 PENSION	6,672	6,570	6,449	5,630
719.000 DISABILITY INS	1,519	1,630	1,579	1,710
727.000 SUPPLIES	1,675	2,100	1,534	2,000
730.000 POSTAGE	208	400	110	500
737.000 SMALL EQUIPMENT EXPENSE	270	300	194	300
807.000 AUDIT SERVICES	9,600	12,000	9,600	9,600
811.100 WORKERS'COMP	367	525	287	620
826.010 TEMPORARY EMPLOYMENT	7,140		0	10,000
826.200 RECORD RETENTION SERVICES	1,290	3,000	636	3,000
860.000 EDUCATION	787	2,000	1,829	2,000
873.000 MILEAGE/TRAVEL	1,186	1,100	794	1,000
900.200 NEWSLETTER	3,734	4,100	2,849	4,000
958.000 DUES	600	700	610	600
969.000 CONTINGENCIES	0	300	0	300
970.000 CAPITAL OUTLAY	0	3,000	280	1,000
Dept: 215 CLERK	253,148	255,764	222,062	297,950

**Treasurer**  
**253**

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

**702.000 Salary-Elected** Full time salary of the Treasurer. See notes per 101.716.600. Additional funds have been budgeted, but will only be released after the results of the current wage analysis, contingent upon Board approval.

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

**707.000 Hourly Part Time.** This is for the part time employee that works in the Treasurers office. This employee is budgeted for an average of twenty-nine (29) hours per week. Additional funds have been budgeted, but will only be released after the results of the current wage analysis, contingent upon Board approval.

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

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

**718.000 Pension** – All full time general employees and full time elected officials participate in an employer provided Defined Benefit retirement plan; In 2016 MERS changed the rate of return assumption which lowered funding percentages for all municipalities. The Board has historically approved an additional 4% of funding beyond the actuarial required funding (ARC) for the MERS eligible employees to help offset future pension costs.

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

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

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

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

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

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

Fund: 101 - GENERAL FUND Expenditures Dept: 253      TREASURER	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
	As of 3-10-17			
702.000 SALARY-ELECTED	61,591	63,210	57,073	65,670
704.000 WAGES - DEPUTY	42,645	48,320	43,255	52,650
704.030 WAGES- DEPUTY O/T	100	200	0	200
707.000 HOURLY- PART TIME	24,365	25,130	22,847	24,670
715.000 FICA	8,062	8,860	7,730	8,880
715.010 MEDICARE	1,885	2,040	1,808	2,080
716.000 HOSPITALIZATION INSURANCE	21,691	18,521	18,509	26,950
716.100 HRA/HSA		4,100	4,100	5,190
716.500 PAYMENT IN LIEU OF HEALTH INS	2,000	2,000	1,500	
717.000 LIFE INSURANCE	607	610	609	690
718.000 PENSION	5,373	6,010	5,632	4,740
719.000 DISABILITY INS	830	910	683	910
727.000 SUPPLIES	1,323	1,460	805	1,500
727.250 PROPERTY TAX FORMS	3,322	3,440	3,435	3,400
730.000 POSTAGE	8,837	10,500	8,856	10,500
737.000 SMALL EQUIPMENT EXPENSE	750	1,100	146	1,100
807.000 AUDIT SERVICES	9,600	9,600	9,600	9,600
809.000 BANK FEES	0	500	0	1,200
811.100 WORKERS'COMP	300	465	249	470
818.000 CONSULTING	0	500	118	500
860.000 EDUCATION	1,525	4,000	450	4,000
873.000 MILEAGE/TRAVEL	176	500	11	500
958.000 DUES	110	500	10	500
969.000 CONTINGENCIES	0	500	0	500
970.000 CAPITAL OUTLAY	1,253	135	0	2,000
Dept: 253      TREASURER	196,346	213,111	187,426	228,400

## **TOWNSHIP HALL AND GROUNDS**

### **265**

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

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

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

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

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

**920.000 Utilities** include electricity for lights, heating and cooling.

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

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

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

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

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

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

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

**974.000 Capital Improvements** Potential projects include: building access/security measures, door replacements, parking lot seal coating/repairs, HVAC upgrades.

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

**FINAL BUDGET**

**FYE 3-31-18**

Brighton Township

		FYE 2016 Year Expenditures	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
Dept: 265	TOWNSHIP HALL/GROUNDS			As of 3-10-17	
707.000	HOURLY- PART TIME	2,595	5,000	2,365	4,000
715.000	FICA	161	320	147	190
715.010	MEDICARE	38	80	34	50
727.000	SUPPLIES	12,298	14,000	9,286	14,000
730.000	POSTAGE	305	1,000	214	1,000
737.000	SMALL EQUIPMENT EXPENSE	0	1,000	157	1,000
804.000	CONTRACTED SERVICES	1,769	2,500	2,244	2,500
811.100	WORKERS'COMP	132	185	105	40
818.000	CONSULTING	0	6,000	350	6,000
920.000	UTILITIES	14,908	18,000	12,170	18,000
921.000	STREET LIGHTING	8,281	9,000	8,345	9,000
923.000	WATER/SEWER FEE	0	2,600	2,635	0
930.000	BUILDING MAINTENANCE & REPAIR	21,823	20,000	11,223	23,000
931.000	EQUIPMENT MAINTENANCE & REPAIR	10,261	10,000	5,198	11,000
932.000	GROUNDS MAINTENANCE & REPAIR	15,945	20,000	9,303	22,000
965.000	CHARGEBACK TAXES	14,405	15,000	2,523	10,000
969.000	CONTINGENCIES	0	500	0	500
974.000	CAPITAL IMPROVEMENTS	0	91,000	87,857	130,000
977.000	CAPITAL OUTLAY- EQUIPMENT	0	1,000	2,919	1,000
Dept: 265	TOWNSHIP HALL/GROUNDS	102,921	217,185	157,075	253,280

## **CEMETERY**

### **276**

**932.000 Grounds Maintenance and Repair** is the mowing, spring and fall clean-up and snow removal. We only plow snow at the time of a funeral. In FY14-15 brush clearing was performed which may need to be budgeted for every few years. Minor fence repairs at Kensington are anticipated in 2017.

**970.000 Capital Outlay** is for capital improvements that may be needed for the Township's three cemeteries. None are budgeted for this year.

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

Fund: 101 - GENERAL FUND	Expenditures	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
Dept: 276 CEMETERY				As of 3-10-17	
932.000 GROUNDS MAINTENANCE & REPAIR		4,380	10,000	4,427	10,000
Dept: 276 CEMETERY		4,380	10,000	4,427	10,000

## **OTHER CHARGES AND SERVICES**

### **299**

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

**718.000 PENSION** MERS lowered their investment rate of return for all of their clients. This created an underfunded amount of \$36,000. It is recommended that a lump sum payment is made to bring us our account back to the 100% funding.

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

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

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

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

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

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

**853.000 Telephone** These are expenses for telephone and maintenance services.

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

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

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

**940.000 Equipment Rental.** Lease on the postage machine.

Adopted Budget  
20March2017

**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 new MSP post.

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

**970.000 Capital Outlay** New vehicle and PEG encoder

## FINAL BUDGET

FYE 3-31-18

Brighton Township

Fund: 101 - Dept: 299	Expenditures OTHER CHARGES & SERVICES	FYE 2016	FYE 2017	FYE 2017	FYE 2018
		Year	Amended	Year	Adopted
		Actual	Budget	Actual	Budget
As of 3-10-17					
718.000 PENSION		0	1,000	0	36,000
737.000 SMALL EQUIPMENT EXPENSE		0	500	0	500
804.000 CONTRACTED SERVICES		25,850	20,000	6,685	20,000
804.800 CONTRACTED SERVICES-MSP		8,197	12,000	7,654	12,000
811.000 LIABILITY INSURANCE		28,378	30,000	28,941	30,000
811.200 IDENTITY THEFT INSURANCE		777	780	691	780
826.100 COMPUTER SUPPORT SERVICES		16,667	17,500	16,907	17,500
827.000 LEGAL		81,421	96,000	62,364	96,000
853.000 TELEPHONE		8,472	15,000	7,409	10,000
861.000 GAS AND OIL		758	1,500	617	1,500
931.000 EQUIPMENT MAINTENANCE & REPAIR		6,663	8,000	5,309	8,000
933.000 VEHICLE MAINTENANCE & REPAIR		125	1,500	1,488	1,500
940.000 EQUIPMENT RENTAL		1,614	2,200	1,623	2,200
951.000 LEASE-BACK MSP/DIETZ		137,484	137,500	126,027	137,500
969.000 CONTINGENCIES		0	500	0	500
970.000 CAPITAL OUTLAY		11,959	40,000	205	45,000
Dept: 299 OTHER CHARGES & SERVICES		328,365	383,980	265,920	418,980

## **FIRE DEPARTMENT**

### **336**

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

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

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

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

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

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

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

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

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

- Station 32 Parking Lot – asphalt overlay or replacement
- Monument sign (shared expense)
- Furnace repairs

**FINAL BUDGET**

**FYE 3-31-18**

Brighton Township

Fund: 101 - GENERAL FUND

Expenditures

Dept: 336 FIRE DEPARTMENT

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
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As of 3-10-17

804.700 CONTRACTED SERVICES- BAFA	6,126	5,000	2,840	9,000
818.000 CONSULTING	0	7,000	1,712	7,000
921.000 STREET LIGHTING	329	350	307	350
923.000 WATER /SEWER FEE	416	1,500	312	1,500
930.000 BUILDING MAINTENANCE & REPAIR	1,578	5,000	4,182	5,000
932.000 GROUNDS MAINTENANCE & REPAIR	947	5,000	0	1,500
956.000 DRAIN ASSESSMENT/PRPTY TAX	0	50	511	50
974.000 CAPITAL IMPROVEMENTS	2,947	55,000	45,714	315,000
 Dept: 336 FIRE DEPARTMENT	 12,343	 78,900	 55,578	 339,400

## **PLANNING DEPARTMENT BUDGET**

### **400**

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

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

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

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

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

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

**803.000 Contracted Special Projects** This line item is for special projects that the Township Board would like to investigate through consulting services. Cost to digitize records as a two year project. Fifty percent of this project was budgeted in FY 15-16 but the entire project will be conducted in FY 2016-17. A third year program to digitize ZBA files and Rezoning files is included in this line. The Master Plan document was updated in 2014 and minor adjustments to other plans (e.g. pathway, parks, strategic, etc.) may be necessary.

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

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

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

**970.00 Capital Outlay**

**FINAL BUDGET**

**FYE 3-31-18**

Brighton Township

Fund: 101 - GENERAL FUND Expenditures Dept: 400      PLANNING	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
	As of 3-10-17			
703.000 SALARY-NOT ELECTED	53,723	55,560	50,208	57,270
708.000 PER DIEM COMP	8,845	11,000	5,880	11,000
715.000 FICA	3,331	3,490	3,113	3,560
715.010 MEDICARE	779	820	728	840
716.000 HOSPITALIZATION INSURANCE	20,860	16,719	16,603	17,250
716.100 HRA/HSA		3,383	3,383	2,970
717.000 LIFE INSURANCE	213	230	225	250
718.000 PENSION	3,178	3,900	3,614	2,300
719.000 DISABILITY INS	1,093	1,200	1,163	1,200
727.000 SUPPLIES	663	1,000	737	1,000
730.000 POSTAGE	824	2,000	533	2,000
803.000 CONTRACTED-SPECIAL PROJECTS	43	100,000	26,640	20,000
811.100 WORKERS'COMP	392	585	323	590
819.000 ENGINEERING SERVICES	72,750	45,000	45,913	45,000
860.000 EDUCATION	1,680	1,000	418	1,000
873.000 MILEAGE/TRAVEL	0	200	0	200
900.900 PUBLISHING	1,930	2,000	1,710	2,000
958.000 DUES	0	120	60	120
969.000 CONTINGENCIES	0	500	0	500
970.000 CAPITAL OUTLAY	10,225	5,000	0	1,000
Dept: 400      PLANNING	180,529	253,707	161,251	170,050

## CODE ENFORCEMENT 412

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

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

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

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

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

**969.000 Contingencies** This is for unanticipated expenses that may pop up during the year.

**970.000 Capital Outlay** None are budgeted.

## FINAL BUDGET

FYE 3-31-18

Brighton Township

Fund: 101 - GENERAL FUND Expenditures	FYE 2016	FYE 2017	FYE 2017	FYE 2018
	Year	Amended	Year	Adopted
	Actual	Budget	Actual	Budget
Dept: 412      CODE ENFORCEMENT			As of 3-10-17	
703.000 SALARY-NOT ELECTED	6,613	6,640	5,985	6,950
715.000 FICA	410	425	371	440
715.010 MEDICARE	96	105	87	110
716.000 HOSPITALIZATION INSURANCE	2,529	2,027	2,012	2,090
716.100 HRA/HSA		410	410	360
717.000 LIFE INSURANCE	26	30	27	40
718.000 PENSION	383	465	438	280
719.000 DISABILITY INS	132	150	141	150
727.000 SUPPLIES	0	100	0	100
730.000 POSTAGE	0	100	0	100
811.100 WORKERS'COMP	50	75	40	80
969.000 CONTINGENCIES	0	500	0	500
Dept: 412      CODE ENFORCEMENT	10,239	11,027	9,511	11,200

## **EMERGENCY PREPAREDNESS**

### **426**

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

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

**FINAL BUDGET****FYE 3-31-18**

Brighton Township

Fund: 101 - GENERAL FUND

Expenditures

Dept: 426      EMERGENCY PREPAREDNESS

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
			As of 3-10-17	
920.000 UTILITIES	396	500	383	500
935.000 TORNADO SIREN REPAIR	3,853	5,000	3,400	5,000
Dept: 426      EMERGENCY PREPAREDNESS	4,249	5,500	3,783	5,500

## **DRAINS** **445**

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

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

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

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

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

**FINAL BUDGET**

**FYE 3-31-18**

Brighton Township

		FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17					
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 445	DRAINS				
727.000 SUPPLIES		0	100	0	100
804.000 CONTRACTED SERVICES		966	3,000	2,127	3,000
959.000 DRAIN AT LARGE		9,722	10,000	0	10,000
962.000 PERMIT FEES		127	500	136	500
		10,815	13,600	2,263	13,600

## **ROADS**

### **446**

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

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

**974.000 Capital Improvement** – The Livingston County Road Commission is conducting a 2017 Primary Pavement Preservation Program. The LCRC has been notified that the Township will partner with The LCRC and Genoa Township to perform surface repairs on Hacker Road. Also, costs associated with aggregate placement on gravel roads (Corlett and Spencer) has been budgeted here.

## FINAL BUDGET

FYE 3-31-18

Brighton Township

Fund: 101 - GENERAL FUND Expenditures Dept: 446      ROADS	FYE 2016	FYE 2017	FYE 2017	FYE 2018
	Year	Amended	Year	Adopted
	Actual	Budget	Actual	Budget
			As of 3-10-17	
819.000 ENGINEERING SERVICES	363	5,000	1,330	5,000
822.000 DUST CONTROL	45,179	55,000	33,609	55,000
974.000 CAPITAL IMPROVEMENTS	86,590	100,000	0	320,000
Dept: 446      ROADS	132,132	160,000	34,939	380,000

## **ENVIRONMENTAL 525**

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

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

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

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

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

## FINAL BUDGET

FYE 3-31-18

Brighton Township

Fund: 101 - GENERAL FUND	Expenditures	FYE 2016	FYE 2017	FYE 2017	FYE 2018
		Year	Amended	Year	Adopted
Dept: 525	ENVIRONMENTAL	Actual	Budget	Actual	Budget
				As of 3-10-17	
804.000	CONTRACTED SERVICES	800	2,000	800	2,000
818.200	CONSULT-COLLET DUMP MONITORING	23,498	26,100	18,593	26,000
827.000	LEGAL	5,465	16,000	7,633	16,000
967.000	PROJECT COSTS	4,452	8,000	3,443	8,000
Dept: 525	ENVIRONMENTAL	34,215	52,100	30,469	52,000

## **MUNICIPAL REFUSE COLLECTION**

### **528**

**826.000 Contracts.** This line item is for the cost of the annual large item drop off of bulk items. The amount remains unchanged from the previous year.

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

Fund: 101 - GENERAL FUND

Expenditures

Dept: 528 MUNICIPAL REFUSE COLLECTION

FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
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As of 3-10-17

826.000 CONTRACTS

2,102	3,200	2,642	3,200
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Dept: 528 MUNICIPAL REFUSE COLLECTION

2,102	3,200	2,642	3,200
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## **SEWER AND WATER 536**

**708.000 Per Diem Compensation** is for the Utilities Committee.

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

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

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

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

**FINAL BUDGET**

**FYE 3-31-18**

Brighton Township

Fund: 101 - GENERAL FUND	Expenditures	FYE 2016	FYE 2017	FYE 2017	FYE 2018
		Year	Amended	Year	Adopted
		Actual	Budget	Actual	Budget
Dept: 536	SEWER AND WATER			As of 3-10-17	
708.000	PER DIEM COMP	1,125	1,500	1,200	1,500
804.000	CONTRACTED SERVICES	14,839	5,000	0	5,000
819.000	ENGINEERING SERVICES	8,154	10,000	3,569	10,000
827.000	LEGAL	0	10,000	120	10,000
969.000	CONTINGENCIES	0	500	0	500
974.000	CAPITAL IMPROVEMENTS	0	170,000	0	45,000
Dept: 536	SEWER AND WATER	24,118	197,000	4,889	72,000

## **PARKS AND RECREATION**

### **751**

**804.000 Contracted Services** is for SELCRA, our regional recreation authority. SELCRA provides recreational opportunities for Brighton Township residents. As of January 2017, the SELCRA Board and member communities continue to reassess the long term service / funding model to ensure viability of this recreational asset. It is anticipated that member communities will address the funding model through an amendment of the Articles of Incorporation. The figure included in the budget will require additional Board action, following member community discussions, prior to disbursement.

**804.900 Contracted Services** is for Hartland Senior Center

**818.000 Consulting** As of March 2016 the Township is in arbitration with Clearwater LLC regarding fulfillment of the JPDA.

**969.000 Contingencies** No funds are budgeted.

**FINAL BUDGET****FYE 3-31-18**

Brighton Township

		FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
Fund: 101 - GENERAL FUND	Expenditures				
Dept: 751	PARKS AND RECREATION				As of 3-10-17
804.000	CONTRACTED SERVICES	102,007	157,500	94,491	150,000
804.900	CONTRACT SERV- HARTLAND SENIOR CTR	0	0	0	4,000
Dept: 751	PARKS AND RECREATION	102,007	157,500	94,491	154,000

## **CONTINGENT LIABILITY**

### **890**

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

**827.300 Cont Liability-Bond Reserve.** To ensure the Township has adequate cash to make the annual Sewer Bond Debt payment. It is recommended in the recently adopted Capital Improvement Plan/Fiscal Analysis that we reserve funds now to have it available should it be needed. Starting with the FY13-14 this allocation has been relocated to the 101.999.999.592.

**827.400 Contingent Liability-Election Equipment Reserve.** Per the Board adopted Capital Improvement Plan, it is anticipated that the Township will have to purchase new election equipment in the near future. Due to the high dollar cost of this equipment, the Township has reserved a fraction of the total cost on an annual basis. While the Township has set aside the necessary funds, purchasing the equipment has been delayed as the State of Michigan is assessing the electronic components that the communities will be using in the future.

**FINAL BUDGET****FYE 3-31-18**

Brighton Township

Fund: 101 - GENERAL FUND	Expenditures	FYE 2016	FYE 2017	FYE 2017	FYE 2018
		Year	Amended	Year	Adopted
Dept: 890	CONTINGENCY	Actual	Budget	Actual	Budget
				As of 3-10-17	
827.200	CONT LIABILITY-TAX APPEALS	0	10,000	0	10,000
Dept: 890	CONTINGENCY	0	10,000	0	10,000

## **TRANSFERS**

### **999**

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

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

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

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

**999.405 Transfer Out – Municipal Water** No transfers are anticipated. Transfers are determined by the Township Board on a year by year basis.

**999.592 Transfer out - Contingent Liability-Bond Reserve.** To ensure the Township has adequate cash to make the annual Sewer Bond Debt payment. It is recommended in the recently adopted Capital Improvement Plan/Fiscal Analysis that we reserve funds now to have it available should it be needed. Starting with the FY13-14 this allocation has been relocated from 101.890.827.300.

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

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

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

Fund: 101 - GENERAL FUND Expenditures Dept: 999 TRANSFERS	FYE 2016	FYE 2017	FYE 2017	FYE 2018
	Year	Amended	Year	Adopted
	Actual	Budget	Actual	Budget
As of 3-10-17				
999.208 TRANSFER OUT TO PARKS	50,000	50,000	50,000	50,000
999.209 TRANSFER OUT TO CEMETERY FUND	10,000	10,000	10,000	10,000
999.257 TRAN OUT TO BUDGET STABILIZ	0	900	0	2,000
999.702 TRANSFER OUT TO PATHWAY FUND	110,000	410,000	410,000	100,000
999.792 TRANSFER OUT TO FUTURE ROADS	250,000	250,000	250,000	1,500,000
Dept: 999 TRANSFERS	420,000	720,900	720,000	1,662,000

**FINAL BUDGET****FYE 3-31-18**

Brighton Township

Fund: 101 - GENERAL FUND

Expenditures

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
			As of 3-10-17	

2,437,279 3,531,262 2,566,464 4,828,460

## FUND 208 PARKS

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

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

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

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

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

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

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

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

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
Fund: 208 - PARKS				As of 3-10-17
Revenues				
664.000 INTEREST EARNED	3,383	2,400	3,484	2,400
699.101 TRANSFER IN-GENERAL FUND	50,000	50,000	50,000	50,000
 Total Revenues	 53,383	 52,400	 53,484	 52,400

## **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 proposed CIP.

**FINAL BUDGET  
FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
<b>Fund: 209 - CEMETERY FUND</b>				
Revenues				
664.000 INTEREST EARNED	232	100	271	200
699.101 TRANSFER IN-GENERAL FUND	10,000	10,000	10,000	10,000
<b>Total Revenues</b>	<b>10,232</b>	<b>10,100</b>	<b>10,271</b>	<b>10,200</b>

## **FUND 212** **LIQUOR LAW ENFORCEMENT**

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

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

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

**970.000 Capital Outlay** The Township has periodically purchased equipment such as in-car cameras to be used for enhanced alcohol enforcement.

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

**FINAL BUDGET  
FY 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
<b>Fund: 212 - LIQUOR LAW ENFORCEMENT FUND</b>				
Revenues				
470.000 LIQUOR LICENSE FEES	8,505	8,500	8,693	8,600
664.000 INTEREST EARNED	160	100	161	100
<b>Total Revenues</b>	<b>8,665</b>	<b>8,600</b>	<b>8,854</b>	<b>8,700</b>

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
<b>Fund: 212 - LIQUOR LAW ENFORCEMENT FUND</b>				
Expenditures				
703.000 SALARY-NOT ELECTED	4,960	5,000	4,489	5,210
715.000 FICA	308	310	278	330
715.010 MEDICARE	72	80	65	80
716.000 HOSPITALIZATION INSURANCE	2,031	1,520	1,509	1,570
716.100 HRA/HSA	-	308	308	270
717.000 LIFE INSURANCE	19	30	20	30
718.000 PENSION	287	350	328	210
719.000 DISABILITY INS	99	110	106	110
811.100 WORKERS'COMP	41	60	34	60
970.000 CAPITAL OUTLAY	8,254	-	-	-
 Total Expenditures	 16,071	 7,768	 7,137	 7,870

**FUND 249  
BUILDING DEPARTMENT**

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

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
Fund: 249 BUILDING DEP				
Revenues				
482.000 TENANT OCCUPANCY				
664.000 INTEREST EARNED		5	-	4
671.010 OTHER REVENUE		-	-	3
669.101 TRANSFER IN- GENERAL FUND		-	-	-
 Total Revenue	 5	 -	 7	 -

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
Fund: 249 BUILDING DEP				
Expenditures				
720.000 MICHIGAN UNEMPLOYMENT SECURITY	-	-	-	-
726.000 INSPECTOR SERVICES- COUNTY	-	-	-	-
827.000 LEGAL	-	-	-	-
961.000 REFUNDS	-	-	-	-
<hr/> Total Expenditures				

## **FUND 257**

### **BUDGET STABILIZATION FUND**

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

No more than 15 percent of the township's most recent General Fund budget or 15 percent of the average of the most recent five annual General Fund budgets whichever is less may be kept in this fund. Using 15 percent of this years budget would place our cap over \$400,000

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

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
Fund: 257 - BUDGET STABILIZATION FUND				
Revenues				
664.000 INTEREST EARNED	2,032	2,000	2,729	2,000
699.101 TRANSFER IN-GENERAL FUND		900		
 Total Revenues	 2,032	 2,900	 2,729	 2,000

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
Fund: 257 - BUDGET STABILIZATION FUND				
Expenditures				
999.000 TRANSFER OUT			2,000	2,000
Total Expenditures	-		2,000	-
				2,000

## **FUND 405** **MUNICIPAL WATER**

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

### **REVENUE**

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

**616.000 Tap In Fee** The Township receives payments for each REU. It is anticipated the Kroger Company will make a payment into this fund in 2017. Kroger appealed their REU assignment and will be pursuing the metering option. (Utilities Committee set the pre-metering REU at 28 but the budget estimate is based upon 18 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 1<sup>st</sup> each year.

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

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

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

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
<b>Fund: 405 - MUNICIPAL WATER FUND</b>				
Revenues				
610.000 COMMODITY SURCHARGE	1,238	900	1,273	1,000
616.000 TAP IN FEE	131,100	-	5,700	102,600
664.000 INTEREST EARNED	2,589	1,000	2,754	1,000
664.002 INTERST EARNED - LCWA LOAN	2,721	-	2,721	-
676.300 SETTLEMENT LCWA- M.O.A.	-	232,670	-	-
 Total Revenues	 137,648	 234,570	 12,448	 104,600

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
Fund: 405 - MUNICIPAL WATER FUND				
Expenditures				
804.600 CONTRACT SERVICES- CITY MAINT	7,489	3,800	-	4,000
967.005 PROJ COST-LCWA MOA SETTLEMENT	-	20,958	-	-
990.300 INT EXP- GF LOAN	11,500	11,500	11,500	11,500
 Total Expenditures	 18,989	 36,258	 11,500	 15,500

## FUND 589 SEWER CAPITAL RESERVE

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

**699.590 Transfer in from Sewer O + M.** This is the amount we “save” every year for future repairs to the treatment plant and collection system. This amount is dependent upon the health of the sewer O + M fund. This transfer amount has been budgeted at \$100,000, however, the actual figure may increase through a budget amendment depending on the O & M fund equity.

### EXPENSES

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

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

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

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

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

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

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
Fund: 589 - SEWER CAPITAL RESERVE				
Revenues				
664.000 INTEREST EARNED	1,826	1,000	2,601	1,500
671.000 OTHER REVENUE	-	-	14	-
699.590 TRANSFER IN FROM SEWER O&M	185,400	104,000	104,000	100,000
 Total Revenues	 187,226	 105,000	 106,615	 101,500

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
Fund: 589 - SEWER CAPITAL RESERVE				
Expenditures				
972.000 CAPITAL REPLACEMENT	-	-	-	98,000
990.300 INT EXP- GF LOAN	2,800	2,800	2,800	2,800
<b>Total Expenditures</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>100,800</b>

## **FUND 590** **SEWER OPERATIONS AND MAINTENANCE FUND**

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

**Revenues** are based upon the current number of users at the current quarterly User Fee rate. As of February 2017 there were 2023 quarterly User Charge REU's. Effective April 1, 2017 the rate will be \$106 per REU per quarter.

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

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

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

**590-537-539.000 MDEQ SAW Grant** - The grant is anticipated to be awarded in October 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%.

### **Expenditures**

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

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

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

Adopted Budget  
20March2017

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

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

## 537

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

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

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

**537-827.000 -.010 Legal** Defense costs related to Shoner, Potocki vs. Brighton Township, also legal costs associated with REU appeals.

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

**537-967.003 Project MDEQ SAW Grant.** The Township applied for this in 2013 and is anticipated to be awarded in October 2017.

## 540

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

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

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

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

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

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

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

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

**540-968.100 Transfer to Reserve Fund:** At inception of the sewer system (2002) it was recommended the Board transfer \$70,000 each year to the Reserve Fund for large system repairs. The annual amount is determined by the health of the O&M fund and for budgeting purposes is proposed at \$100,000. The actual transfer amount could be greater following the completion of the audit. A budget amendment in the fall of 2017 should be anticipated.

## 900

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

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

**974.000 Capital Improvements** See Huntmore note below.

## 905

**905-990.300 INT EXP-G.F. LOAN** interest expense to General Fund for an outstanding loan. We make these interest payments annually so the principle debt does not increase.

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

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

**NOTE:** Huntmore development purchased their complete grinder pump stations at the beginning of their development. The Township has used that supply in other locations around the Township and must replenish, with newly purchased grinder stations at such time that each new home construction is approved. As of February 28, 2017 there are 2 vacant lots in the Huntmore Development and 7 vacant lots which are in various stages of permitted construction.

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
			As of 3-10-17	
Fund: 590 - SEWER O & M FUND				
Revenues				
Dept: 000				
642.000 USAGE CHARGE	742,705	753,304	767,534	862,000
642.050 USER CHARGES PRIOR PERIOD	-	-	-	-
643.000 LATE CHARGE	14,741	12,000	14,160	12,000
644.000 DELINQUENT FEE ON TAXES	5,527	5,000	5,701	5,000
655.000 NSF FEE	35	-	70	-
664.000 INTEREST EARNED	604	200	391	200
671.000 OTHER REVENUE	6,392	-	34	-
671.002 OTHER REVENUE- NORTHWINDS	1,320	-	-	-
672.590 REVENUE- CONTINGENCY ADJ	-	-	-	-
676.000 REIMBURSEMENT	11,688	-	9,144	-
Dept: 000	<hr/>	783,012	770,504	797,034
Dept: 537 - ADMINISTRATION				
Revenues				
539.000 STATE GRANT- SAW GRANT	-	-	-	216,000
Dept: 537	<hr/>	-	-	216,000
Total Revenues	<hr/>	783,012	770,504	797,034
				1,095,200

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
<b>Fund: 590 - SEWER O &amp; M FUND</b>				
<b>Expenditures</b>				
<b>Dept: 537 ADMINISTRATION</b>				
727.000 SUPPLIES	449	500	531	500
730.000 POSTAGE	2,674	2,200	1,993	2,200
807.000 AUDIT SERVICES	4,800	4,800	4,800	4,800
809.000 BANK FEES	-	100	-	100
809.100 NSF CHECKS RETURNED	-	-	-	-
818.000 CONSULTING	14,900	23,000	18,033	8,000
819.000 ENGINEERING	1,038	5,000	2,318	5,000
826.100 COMPUTER SUPPORT SERVICES	2,174	2,800	2,262	2,800
827.000 LEGAL	1,398	16,000	9,353	1,000
827.010 LEGAL- SHONER & POTOCKI V BT	-	174,538	108,912	150,000
900.000 PRINTING & PUBLISHING	-	200	80	-
961.000 ADMINISTRATIVE FEE	4,800	4,800	4,800	4,800
967.003 PROJECT COSTS- MDEQ GRANT	-	-	-	200,000
 Total ADMINISTRATION	 32,233	 233,938	 153,082	 379,200
 <b>Dept: 540 OPERATION AND MAINTENANCE</b>				
727.000 SUPPLIES	30,208	35,000	18,258	35,000
804.300 CONTRACTED SERVICES- FIXED	193,708	196,454	180,083	196,454
804.400 CONTRACT SERVICES-NON ROUTINE	33,671	35,000	39,803	45,000
804.500 CONTRACT SERV-SLUDGE REMOVAL	26,757	30,100	22,915	30,000
811.000 LIABILITY INSURANCE	25,678	26,000	19,322	26,000
853.000 TELEPHONE	1,099	1,200	1,042	1,200
920.000 UTILITIES	91,475	105,000	85,424	105,000
930.000 BUILDING MAINTENANCE & REPAIR	2,235	12,000	4,087	12,000
930.100 BUILDING SECURITY ALARM	576	550	506	550
931.000 EQUIPMENT MAINTENANCE & REPAIR	12,034	25,000	14,271	26,000
932.000 GROUNDS MAINTENANCE & REPAIR	8,380	11,000	6,540	11,000
936.000 COLLECTION SYS MAINT REPAIR	119,539	150,000	158,335	50,000
936.001 INFILTRATION MANHOLE 300A	-	35,000	33,510	-
962.000 PERMIT FEES	3,270	3,500	3,265	3,500
968.100 TRAN TO RESERVE FUND	185,400	104,000	104,000	100,000
969.000 CONTINGENCIES	-	3,000	-	3,000
 Total OPERATION AND MAINTENANCE	 734,030	 772,804	 691,361	 644,704
 <b>Dept: 900 CAPITAL OUTLAY</b>				
970.000 CAPITAL OUTLAY	27,755	40,000	29,924	-
971.000 GRINDER PUMPS/PARTS	50,096	40,000	45,271	40,000
974.000 CAPITAL IMPROVEMENTS	-	10,000	-	10,000
 Total CAPITAL OUTLAY	 77,851	 90,000	 75,195	 50,000
 <b>Dept: 905 DEBT SERVICE</b>				
990.300 INT EXP- GF LOAN	4,297	4,297	4,297	4,297
 Total DEBT SERVICE	 4,297	 4,297	 4,297	 4,297
 Total Expenditures	 848,411	 1,101,039	 923,935	 1,078,201

## **FUND 592 SEWER DEBT SERVICE**

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

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

**616.000 Tap In Fee** charged to cover the cost of the new user's capacity in the treatment plant and transmission mains. Ten new taps have been included in our projections.

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

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

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

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

**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.

Adopted Budget  
20March2017

## **EXPENSES**

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

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

**990.500 Interest General Fund Loan 2013** – This is interest on the 2013 \$1,200,000 loan from General Fund to make payment on the Bond Payment Sewer Debt per the Board adopted Capital Improvement Plan. Interest of 1% will be charged annually.

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

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

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
<b>Fund: 592 - SEWER DEBT SERVICE</b>				
Revenues				
616.000 TAP IN FEE	377,552	102,600	174,420	102,600
642.100 CAPITAL COSTS CHARGE	709,825	711,950	717,336	720,960
643.000 LATE CHARGE	15,243	13,000	14,463	13,000
644.000 DELINQUENT FEE ON TAXES	4,524	7,000	6,690	7,000
664.000 INTEREST EARNED	9,299	4,000	9,546	10,000
669.000 INTEREST FROM SAD PMT	219,220	170,230	174,141	116,050
669.200 INTEREST FROM SAD- SPENCER	7,618	6,780	1,651	5,927
671.000 OTHER REVENUE	51	-	100	-
 Total Revenues	 1,343,332	 1,015,560	 1,098,347	 975,537

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
			As of 3-10-17	
<b>Fund: 592 - SEWER DEBT SERVICE</b>				
<b>Expenditures</b>				
Dept: 000				
827.000 LEGAL	-	1,000	-	1,000
964.000 REFUNDS	328	-	-	-
968.000 DEPRECIATION	839,833	840,000	-	840,000
997.007 BOND ISSUANCE-AMORTIZATION	202,171	33,690	-	-
<b>Dept: 000 Total</b>	<b>1,042,332</b>	<b>874,690</b>	<b>-</b>	<b>841,000</b>
Dept: 905 DEBT SERVICE				
990.300 INT EXP- GF LOAN	8,620	8,620	8,620	8,620
990.500 INT EXP GF LOAN 2013- 1.2 M	12,000	12,000	12,000	12,000
990.600 INT EXP GF LOAN 09/13 \$200,000	2,000	2,000	2,000	2,000
990.700 INT EXP GF LOAN 12/13 \$200,000	2,000	2,000	2,000	2,000
999.002 BOND PAYMENT-INTEREST	340,276	263,340	220,400	188,000
999.003 AGENT FEES	150	300	500	500
999.005 BOND ISSUE COSTS-2015 REFI	73,270	-	-	-
999.006 BOND PAYMENT- DISCOUNT	25,201	-	-	-
<b>Dept: 905 Total</b>	<b>463,517</b>	<b>288,260</b>	<b>245,520</b>	<b>213,120</b>
<b>Total Expenditures</b>	<b>1,505,849</b>	<b>1,162,950</b>	<b>245,520</b>	<b>1,054,120</b>

## **FUND 593 SPENCER ROAD SEWER DEBT SERVICE**

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

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

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

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
Fund: 593 - SPENCER SEWER DEBT SERVICE				
Revenues				
664.000 INTEREST EARNED	679	200	649	300
669.000 INTEREST FROM SAD PMT		14,032	12,480	12,473
<b>Total Revenues</b>	<b>14,711</b>	<b>12,680</b>	<b>13,122</b>	<b>11,214</b>

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
Fund: 593 - SPENCER SEWER DEBT SERVICE				
Expenditures				
968.000 DEPRECIATION	22,233	22,000	-	22,000
999.001 BOND PAYMENT INT- SPENCER RD	17,555	15,890	15,888	14,180
999.003 AGENT FEES	300	300	300	300
<hr/> Total Expenditures	<hr/> 40,088	<hr/> 38,190	<hr/> 16,188	<hr/> 36,480

## **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** – Construction, Engineering, and Administration for the installation of sidewalk on East Grand River from US-23 eastward to pump station number one began in CY 2014 and was completed in CY 2015. The FY 15-16 budget included an allocation for engineering design costs toward Phase 2 which was proposed to extend from approximately Woodruff Creek to Kensington Park entrance. Phase 2 construction was undertaken in the summer of 2016 (FY 16-17 budget). A small balance remains in the FY17-18 to close out phase 2.

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
Fund: 702 - PATHWAYS FUND				
Revenues				
664.000 INTEREST EARNED	617	300	655	300
699.101 TRANSFER IN-GENERAL FUND	110,000	410,000	410,000	100,000
699.792 TRANSFER IN FROM FUTURE ROADS				
 Total Revenues	 110,617	 410,300	 410,655	 100,300

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
Fund: 702 - PATHWAYS FUND				
Expenditures				
967,000 PROJECT COSTS	148,489	600,000	447,466	20,000
Total Expenditures	<hr/> 148,489	<hr/> 600,000	<hr/> 447,466	<hr/> 20,000

## **FUND 792** **FUTURE ROAD IMPROVEMENTS**

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

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

### **Expenditures**

**967.000 – Project Costs** – It is recommended that the Township utilize existing undesignated funds in the Future Road Improvement department by partnering with the Livingston County Road Commission to address distressed Jacoby Road and authorize engineering costs associated with preliminary engineering design. This would be a joint expenditure with LC Road Commission. Other projects in this Fund include:

1. Old US 23 (Hilton South toward Spencer) \$1,000,000
2. Jacoby \$375,000
3. Stobart \$375,000
4. Hyne (From old US 23 toward the West) \$350,000

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
Fund: 792 - FUTURE ROAD IMPROVEMENT				
Revenues				
664.000 INTEREST EARNED	12,634	6,000	13,361	6,000
699.101 TRANSFER IN-GENERAL FUND	250,000	250,000	250,000	1,500,000
 Total Revenues	 262,634	 256,000	 263,361	 1,506,000

**FINAL BUDGET**

**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
Fund: 792 - FUTURE ROAD IMPROVEMENT				
Expenditures				
Dept: 064 HYNE ROAD				
967.000 PROJECT COSTS	272,657	-	-	-
Total HYNE ROAD	272,657	-	-	-
Dept: 066 SPENCER ROAD				
967.000 PROJECT COSTS	98,991	-	-	-
Total SPENCER ROAD	98,991	-	-	-
Dept: 067 PLEAS VAL- S OF 96				
967.000 PROJECT COSTS	214,646	-	-	-
Total PLEAS VAL- S OF 96	214,646	-	-	-
Dept: 088 KENSINGTON RD				
967.000 PROJECT COSTS	-	210,000	53,011	-
Total KENSINGTON RD	-	210,000	53,011	-
Dept: 089 OLD US 23 S OF HILTON				
967.000 PROJECT COSTS	-	-	-	1,000,000
Total OLD US 23 S OF HILTON	-	-	-	1,000,000
Dept: 090 HYNE W OF OLD 23				
967.000 PROJECT COSTS	-	-	-	350,000
Total HYNE W OF OLD 23	-	-	-	350,000
Dept: 091 JACOBY- WEST EDGE				
967.000 PROJECT COSTS	-	-	-	375,000
Total JACOBY- WEST EDGE	-	-	-	375,000
Dept: 092 OLD US 23 S OF SPENCER				
967.000 PROJECT COSTS	-	-	-	150,000
Total OLD US 23 S OF SPENCER	-	-	-	150,000
Dept: 093 STOBART- EAST END				
967.000 PROJECT COSTS	-	-	-	375,000
Total STOBART- EAST END	-	-	-	375,000
Total FUTURE ROAD IMPROVEMENT	586,294	210,000	53,011	2,250,000

## **Fund 793 Construction Escrow**

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

**FINAL BUDGET  
FY 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
Fund: 793 - CONSTRUCTION ESCROW				
Revenues				
664.000 INTEREST EARNED			200	660
<b>Total Revenues</b>	<b>-</b>	<b>200</b>	<b>660</b>	<b>-</b>

## **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 1<sup>st</sup> following the first tax collection. Until March 1<sup>st</sup> no debt shall be allowed to be incurred except for direct administrative costs. Please refer to Administrative Policy 702.**

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

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
<b>Fund: 812 - SAD ROAD MAINTENANCE</b>				
Revenues				
Dept: 031 PARKLAWN SAD				
664.000 INTEREST EARNED	33	50	62	50
672.000 SPECIAL ASSESSMENTS	14,629	13,260	13,260	13,260
Total PARKLAWN SAD	14,662	13,310	13,322	13,310
Dept: 033 DONALD/STUHRBURG SAD				
664.000 INTEREST EARNED	18	10	20	10
672.100 SPECIAL ASSESSMENTS	1,560	1,560	1,560	1,560
Total DONALD/STUHRBURG SAD	1,578	1,570	1,580	1,570
Dept: 038 LINK ROAD MAINTENANCE				
664.000 INTEREST EARNED	3	10	6	10
672.000 SPECIAL ASSESSMENTS	-	-	9,369	7,500
Total LINK ROAD MAINTENANCE	3	10	9,375	7,510
Dept: 039 TRACEY LANE SAD				
664.000 INTEREST EARNED	5	10	16	10
672.000 SPECIAL ASSESSMENTS	7,789	6,500	6,000	6,000
Total TRACEY LANE SAD	7,794	6,510	6,016	6,010
Dept: 040 RIDGECREST S.A.D.				
664.000 INTEREST EARNED	13	10	10	10
672.000 SPECIAL ASSESSMENTS			5,062	3,250
Total RIDGECREST S.A.D.	13	10	5,072	3,260
Dept: 054 BIRCHCREST				
664.000 INTEREST EARNED	6	10	11	10
672.000 SPECIAL ASSESSMENTS	5,968	4,875	4,875	4,875
Total BIRCHCREST	5,974	4,885	4,886	4,885
Dept: 055 KENDOR				
664.000 INTEREST EARNED	-	-	4	10
672.000 SPECIAL ASSESSMENTS	-	-	6,878	4,950
Total KENDOR	-	-	6,882	4,960
Dept: 069 BEN HUR FARMS				
664.000 INTEREST EARNED	6	-	11	10
672.000 SPECIAL ASSESSMENTS	8,891	3,250	3,250	3,250
Total BEN HUR FARMS	8,898	3,250	3,261	3,260
Dept: 086 WHITE TAIL RUN				
664.000 INTEREST EARNED	-	-	2	-
672.000 SPECIAL ASSESSMENTS	-	-	4,208	-
Total WHITE TAIL RUN	-	-	4,210	-
Total Revenues	38,921	29,545	54,604	44,765

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
<b>Fund: 812 - SAD ROAD MAINTENANCE</b>				
Expenditures				
Dept: 031 PARKLAWN SAD				
967.000 PROJECT COSTS	6,592	13,260	6,426	24,000
Total PARKLAWN SAD	6,592	13,260	6,426	24,000
Dept: 033 DONALD/STUHRBURG SAD				
967.100 ADDTL PROJECT COSTS	1,065	6,500	500	6,700
Total DONALD/STUHRBURG SAD	1,065	6,500	500	6,700
Dept: 038 LINK ROAD MAINTENANCE				
967.000 PROJECT COSTS	2,027	-	1,869	7,500
Total LINK ROAD MAINTENANCE	2,027	-	1,869	7,500
Dept: 039 TRACEY LANE SAD				
967.000 PROJECT COSTS	1,789	6,500	3,725	8,200
Total TRACEY LANE SAD	1,789	6,500	3,725	8,200
Dept: 040 RIDGECREST S.A.D.				
967.000 PROJECT COSTS	1,350	2,900	2,382	5,600
Total RIDGECREST S.A.D.	1,350	2,900	2,382	5,600
Dept: 054 BIRCHCREST				
967.000 PROJECT COSTS	4,363	4,875	3,561	6,200
Total BIRCHCREST	4,363	4,875	3,561	6,200
Dept: 055 KENDOR				
967.000 PROJECT COSTS	-	-	1,928	4,950
Total KENDOR	-	-	1,928	4,950
Dept: 069 BEN HUR FARMS				
967.000 PROJECT COSTS	1,598	3,250	7,523	3,000
Total BEN HUR FARMS	1,598	3,250	7,523	3,000
Dept: 086 WHITE TAIL RUN				
967.000 PROJECT COSTS	1,688	-	-	2,500
Total WHITE TAIL RUN	1,688	-	-	2,500
<b>Total Expenditures</b>	<b>20,472</b>	<b>37,285</b>	<b>27,914</b>	<b>68,650</b>

## **FUND 814 ROAD PROJECTS**

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

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

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
<b>Fund: 814 - ROAD PROJECTS</b>				
Revenues				
664.000 INTEREST EARNED	187	100	193	185
Dept: 000	<hr/>	187	100	193
<b>Dept: 061 ROSE ANN DRIVE- SAD</b>				
664.000 INTEREST EARNED	12	10	34	10
669.000 INTEREST FROM SAD PMT	940	410	409	-
672.000 SPECIAL ASSESSMENTS	8,120	6,320	6,316	-
Total ROSE ANN DRIVE- SAD	<hr/>	9,073	6,740	6,759
Total ROAD PROJECTS	9,259	6,840	6,952	195

## **FUND 865 STREET LIGHTING**

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

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
Fund: 865 - STREET LIGHTING FUND				
Revenues				
Dept: 070 COUNTRY CLUB ANNEX LT				
672.000 SPECIAL ASSESSMENTS	7,858	7,180	8,090	8,470
Total COUNTRY CLUB ANNEX LT	7,858	7,180	8,090	8,470
Dept: 071 DONALD DRIVE LIGHT				
672.000 SPECIAL ASSESSMENTS	17	190	161	220
Total DONALD DRIVE LIGHT	17	190	161	220
Dept: 072 BRANDYWINE FARMS LIGHT				
672.000 SPECIAL ASSESSMENTS	680	660	701	780
Total BRANDYWINE FARMS LIGHT	680	660	701	780
Dept: 073 HARVEST HILLS LIGHTS				
672.000 SPECIAL ASSESSMENTS	680	660	701	780
Total HARVEST HILLS LIGHTS	680	660	701	780
Dept: 074 GREENFIELD POINTE LIGHTS				
672.000 SPECIAL ASSESSMENTS	737	660	758	780
Total GREENFIELD POINTE LIGHTS	737	660	758	780
Dept: 075 BRIGHTON GARDENS				
672.000 SPECIAL ASSESSMENTS	759	730	782	870
Total BRIGHTON GARDENS	759	730	782	870
Dept: 076 EAGLE HEIGHTS				
672.000 SPECIAL ASSESSMENTS	365	360	374	420
Total EAGLE HEIGHTS	365	360	374	420
Dept: 077 GREENFIELD SHORES 1-2-3-4 LOP				
672.000 SPECIAL ASSESSMENTS	759	730	782	870
Total GREENFIELD SHORES 1-2-3-4 LOP	759	730	782	870
Dept: 078 DE MARIA LIGHTS				
672.000 SPECIAL ASSESSMENTS	365	360	374	420
Total DE MARIA LIGHTS	365	360	374	420
Dept: 079 RAVENSWOOD LIGHTS				
672.000 SPECIAL ASSESSMENTS	729	710	749	830
Total RAVENSWOOD LIGHTS	729	710	749	830
Dept: 080 MAPLE RIDGE SUB				
672.000 SPECIAL ASSESSMENTS	365	360	374	420
Total MAPLE RIDGE SUB	365	360	374	420
Dept: 081 ALGER PINES				
672.000 SPECIAL ASSESSMENTS	680	660	701	780
Total ALGER PINES	680	660	701	780

Dept: 082 SHENANDOAH 672.000 SPECIAL ASSESSMENTS	705	680	725	800
Total SHENANDOAH	705	680	725	800
Dept: 084 SHENANDOAH POND HOMEOWNERS 672.000 SPECIAL ASSESSMENTS	808	680	1,059	790
Total SHENANDOAH POND HOMEOWNERS	808	680	1,059	790
Dept: 085 OAKS AT BEACH LAKE 672.000 SPECIAL ASSESSMENTS	1,871	1,970	1,613	2,320
Total OAKS AT BEACH LAKE	1,871	1,970	1,613	2,320

Fund: 865 - STREET LIGHTING FUND

Total Revenues	17,378	16,590	17,944	19,550
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**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
<b>Fund: 865 - STREET LIGHTING FUND</b>				
<b>Expenditures</b>				
Dept: 070 COUNTRY CLUB ANNEX LT				
921.000 STREET LIGHTING	7,341	7,180	6,721	8,470
Total COUNTRY CLUB ANNEX LT	7,341	7,180	6,721	8,470
Dept: 071 DONALD DRIVE LIGHT				
921.000 STREET LIGHTING	187	190	171	220
Total DONALD DRIVE LIGHT	187	190	171	220
Dept: 072 BRANDYWINE FARMS LIGHT				
921.000 STREET LIGHTING	669	660	613	780
Total BRANDYWINE FARMS LIGHT	669	660	613	780
Dept: 073 HARVEST HILLS LIGHTS				
921.000 STREET LIGHTING	669	660	613	780
Total HARVEST HILLS LIGHTS	669	660	613	780
Dept: 074 GREENFIELD POINTE LIGHTS				
921.000 STREET LIGHTING	669	660	613	780
Total GREENFIELD POINTE LIGHTS	669	660	613	780
Dept: 075 BRIGHTON GARDENS				
921.000 STREET LIGHTING	746	730	683	870
Total BRIGHTON GARDENS	746	730	683	870
Dept: 076 EAGLE HEIGHTS				
921.000 STREET LIGHTING	360	360	328	420
Total EAGLE HEIGHTS	360	360	328	420
Dept: 077 GREENFIELD SHORES 1-2-3-4 LOP				
921.000 STREET LIGHTING	746	730	683	870
Total GREENFIELD SHORES 1-2-3-4 LOP	746	730	683	870
Dept: 078 DE MARIA LIGHTS				
921.000 STREET LIGHTING	360	360	328	420
Total DE MARIA LIGHTS	360	360	328	420
Dept: 079 RAVENSWOOD LIGHTS				
921.000 STREET LIGHTING	716	710	656	830

Total RAVENSWOOD LIGHTS	716	710	656	830
Dept: 080 MAPLE RIDGE SUB				
921.000 STREET LIGHTING	360	360	328	420
Total MAPLE RIDGE SUB	360	360	328	420
Dept: 081 ALGER PINES				
921.000 STREET LIGHTING	674	660	613	780
Total ALGER PINES	674	660	613	780
Dept: 082 SHENANDOAH				
921.000 STREET LIGHTING	695	680	634	800
Total SHENANDOAH	695	680	634	800
Dept: 084 SHENANDOAH POND HOMEOWNERS				
921.000 STREET LIGHTING	686	680	626	790
Total SHENANDOAH POND HOMEOWNERS	686	680	626	790
Dept: 085 OAKS AT BEACH LAKE				
921.000 STREET LIGHTING	2,008	1,970	1,838	2,320
Total OAKS AT BEACH LAKE	2,008	1,970	1,838	2,320
Fund: 865 - STREET LIGHTING FUND				
Total Expenditures	16,886	16,590	15,448	19,550

## **FUND 871**

### **MUNICIPAL REFUSE**

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

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
<b>Fund: 871 - MUNICIPAL REFUSE</b>				
Revenues				
Dept: 056 RAVENSWOOD				
664.000 INTEREST EARNED	36	20	23	-
672.000 SPECIAL ASSESSMENTS	27,060	-	-	-
 Total RAVENSWOOD	 27,096	 20	 23	 -
Dept: 529 WOODLAND/AIRWAY ASSESSMENT				
664.000 INTEREST EARNED	118	80	128	100
672.100 SPECIAL ASSESSMENTS	50,357	50,360	50,357	50,360
 Total WOODLAND/AIRWAY ASSESSMENT	 50,475	 50,440	 50,485	 50,460
 Total Revenues	 77,571	 50,460	 50,508	 50,460

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
Fund: 871 - MUNICIPAL REFUSE				
Expenditures				
Dept: 056 RAVENSWOOD				
967.000 PROJECT COSTS	26,928	-	20,196	-
Total RAVENSWOOD	26,928	-	20,196	-
Dept: 529 WOODLAND/AIRWAY ASSESSMENT				
967.100 ADDTL PROJECT COSTS	47,673	50,360	50,357	50,360
Total WOODLAND/AIRWAY ASSESSMENT	47,673	50,360	50,357	50,360
Total Expenditures	74,601	50,360	70,553	50,360

## **FUND 880 SAD AQUATICS**

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

**FINAL BUDGET**  
**FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
Fund: 880 - SAD AQUATICS				
Revenues				
Dept: 107 CLARK LAKE AQUATICS				
664.000 INTEREST EARNED	22	40	9	10
Total CLARK LAKE AQUATICS	22	40	9	10
Dept: 550 WOODLAND LAKE AQUATIC				
664.000 INTEREST EARNED	421	200	370	300
672.000 SPECIAL ASSESSMENTS	69,205	66,200	75,995	69,000
687.000 REFUNDS	-	-	120	-
Total WOODLAND LAKE AQUATIC	69,626	66,400	76,485	69,300
Total Revenues	69,648	66,440	76,494	69,310

**FINAL BUDGET  
FYE 3-31-18**

Brighton Township

	FYE 2016 Year Actual	FYE 2017 Amended Budget	FYE 2017 Year Actual	FYE 2018 Adopted Budget
As of 3-10-17				
Fund: 880 - SAD AQUATICS				
Expenditures				
Dept: 107 CLARK LAKE AQUATICS				
967.000 PROJECT COSTS	5,927		2,750	1,256
Total CLARK LAKE AQUATICS	5,927		2,750	1,256
Dept: 550 WOODLAND LAKE AQUATIC				
967.000 PROJECT COSTS	75,070	156,200	114,911	106,600
Total WOODLAND LAKE AQUATIC	75,070	156,200	114,911	106,600
Total Expenditures	80,997	156,200	117,661	107,856