

# CHARTER TOWNSHIP OF BRIGHTON

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2011-2012

FINAL BUDGET

BUDGET LETTER  
For the 2011-2012 Fiscal Year  
Charter Township of Brighton

**Honorable Township Board of Trustees:**

I am pleased to present to you the enclosed 2011-2012 budget for your review. In preparing this budget, the millage rate of .9073 has remained constant in accordance with the County Allocation Board and in conjunction with the Headlee Amendment. This rate has not changed since 2005 (schedule A). Brighton Township still has one of the lowest millage rates in Livingston County (schedule B). In these times of economic distress, many other communities are raising their tax rate and slashing their services while Brighton Township continues to maintain a low tax rate and intelligently offer services to our residents in an economically responsible manner. We continue to have concerns about reductions in State Revenue Sharing and have budgeted conservatively. Property values started to decline two years ago and this reduction in property values, and subsequent reduction in taxes generated through the Ad Valorem taxes, is anticipated to continue for the foreseeable future. We have budgeted a 9% reduction in taxable values and property taxes. Interest rates continue to be extremely low and interest income has been adjusted accordingly. We have budgeted an extremely conservative projection of revenue, anticipating the continued decline in property taxes, revenue sharing and interest income.

This budget was prepared using a "worst case scenario" when reviewing expenditures. This conservative approach has served the Township well in the past. We continue to plan our current expenditures with future expenditures in mind. The Township Board has been very prudent in managing the benefits for employees. Our health insurance rates have actually gone down due to changes in our census, increased deductibles and increased co-pays and continued diligence in managing the benefits. This reworking of the benefit package will continue through this fiscal year as well. We continue to pre-fund future pension liabilities. We are setting money aside for future known expenditures including increasing "charge backs" to Livingston County for delinquent taxes and SAD payments which will dramatically increase starting this fiscal year.

With all the careful planning the Township Board has accomplished, there are some unknowns that we simply cannot forecast. How low will property values fall and how fast will they fall (schedule C)? With the States projected \$1.8 billion structural budget deficit, will we continue to receive State Revenue Sharing? These unknowns could have a staggering impact on our cash flow and financial health. This is why we have budgeted a surplus for the 2011-2012 fiscal year.

Salaries for elected officials have not been increased. General employees have not been budgeted to receive any raises. Instead a performance/job review is underway and employees may receive bonuses based upon job performance.

Now that the County has a permanent building official, we are working diligently with them to close out our permits and recover our costs. This will be the final step in closing out our Building Department Fund.

Brighton Township is one of the few communities, not only in Michigan but nationwide, to have had the vision to properly fund their employee retirement system. Our pension fund for elected officials exceeds 100% funding. Our general employees pension funding is approximately 102%. This is a rarity in municipal pension funding and the board should take great pride in its vision in approaching this subject. Our legacy costs are almost non-existent compared to most other communities. We are currently reviewing the defined benefit plan.

Some things that remain on our horizon are serious.

This year Livingston County has agreed to continue purchasing our delinquent taxes, special assessments and utility bills. If this changes, the effect to us will be monumental (schedule D). The Brighton Township Board of Trustees are considering not turning over the delinquent SAD's to the county and instead utilizing other collection methods. The increasing rate of home foreclosures and tax sales could push our future delinquencies and charge backs even higher. Several developments are late on their tax and SAD payments. Banks are very reluctant to take ownership of these developments. The Township monitors these developments very carefully and is working on contingency plans.

Our sewer debt fund still does not generate enough money to make the bond payments. The Township Board has been very diligent in managing the expenses of the Sewer Fund. We have negotiated multi-year contracts with no costs increases. We purchase supplies directly through the Township to avoid commercial mark ups and sales taxes, we have implemented an aggressive preventative maintenance plan to try and extend the useful life of our assets. We continue to audit all of our sewer accounts to ensure everybody is paying their fair share. We have added the vacant parcels that have purchased a Residential Equivalent Unit (REU) to those paying the quarterly Capital Charge. We have reached out to our surrounding communities and expanded services where they have requested. We have raised rates to reflect the economic condition of the Sewer Fund. The Township Board has created a Sewer Bond Reserve Account and is financing it by annually loaning money from the General Fund as well as loaning money from the Collette Dump Reserve Account as identified in the adopted Capital Improvement Plan/Fiscal Analysis. We also anticipate refinancing the sewer bond in 2015 and extending the length of the bond to 2030, thus spreading the remaining debt out over a longer period and reducing the annual payment and we continue to look for partners with our surrounding communities. As our system ages, it will require more maintenance and the replacement of critical parts. The Township Board has made prefunding a future system improvement/maintenance reserve fund a priority. This year we are replacing the back up pumps at Lift Station 3. We continue to monitor and analyze our cash flows and expenses very carefully.

The Water Bond also continues to be a major concern to the Township. With only one customer, the Township is not generating any money to make the bond payments or plan for future system improvements. The Township Board plans on paying off this bond in 2013 with reserved funds. The water fund is also not generating enough money to cover the maintenance costs charged by the City of Brighton.

This budget is a balanced budget. While it is only for the upcoming fiscal year, we continue to look several years ahead and plan accordingly.

Sincerely

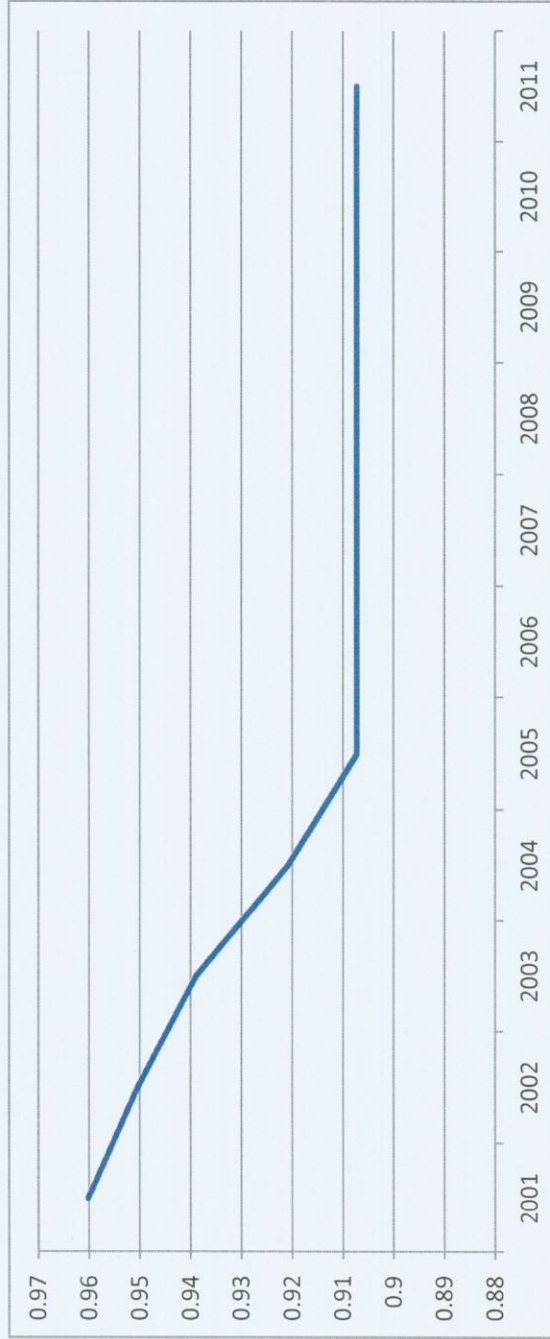
Daniel Bishop

Township Manager

SCHEDULE "A"

YEAR MILLAGE RATE HISTORY

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



2011MillageRateHistory

Source: Livingston County Equilization Office

# 2011 MILLAGE SPREAD

## SCHEDULE "B"



General Millage Only

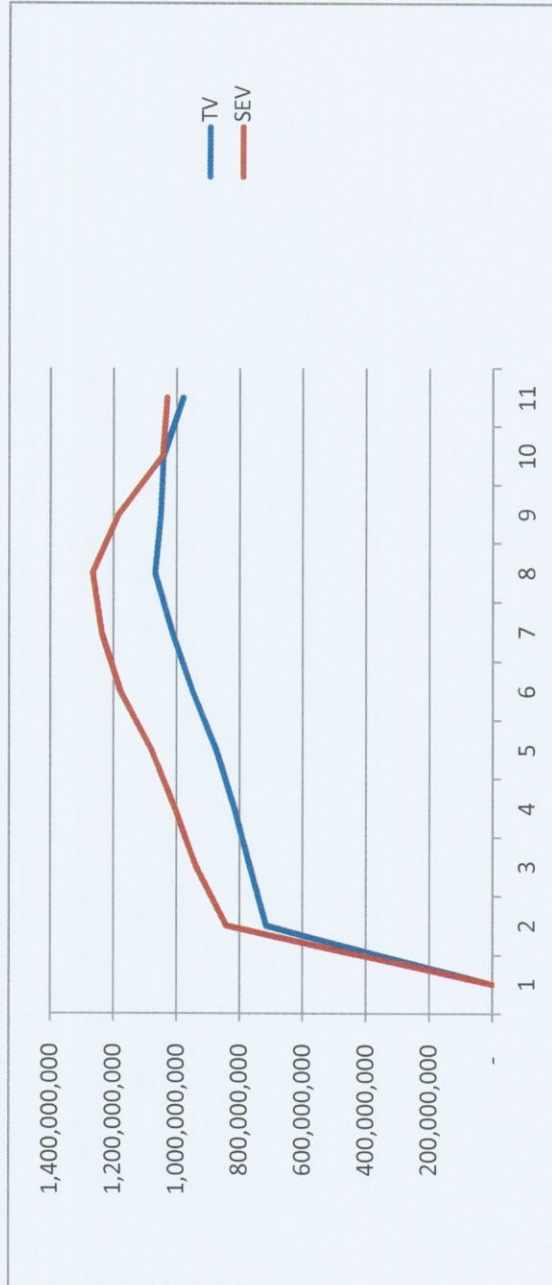
Source: Livingston County Equilization Office



# SCHEDULE "C"

## BRIGHTON CHARTER TOWNSHIP TAXABLE VALUE / STATE EQUALIZED VALUE HISTORY 2000 - 2010

TAX YEAR	TV	SEV
2000	671,646,924	763,326,897
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



TaxableValueStateEqualizedValue

Source: Brighton Township Assessors Office

# SCHEDULE "D"

	2003	2004	2005	2006	2007	2008	2009	2010
Taxes	\$ 36,250.52	\$ 49,760.74	\$ 64,522.90	\$ 58,349.00	\$ 61,195.58	\$ 79,211.70	\$ 73,838.57	\$52,218
Utilities	\$ 12,388.56	\$ 8,257.10	\$ 16,496.56	\$ 19,573.69	\$ 25,503.72	\$ 38,727.09	\$ 22,375.96	\$47,304
SAD	\$ 309,373.25	\$ 208,855.01	\$ 247,571.78	\$ 349,896.10	\$ 262,497.05	\$ 395,122.63	\$ 385,530.03	\$336,898
Total	\$ 358,012.33	\$ 266,872.85	\$ 328,591.24	\$ 427,818.79	\$ 349,196.35	\$ 513,061.42	\$ 481,744.56	\$436,420



2011DelinquencyRates

Source: Brighton Township Treasurers Office



5101

## GENERAL FUNDS REVENUES

**402.000 Property Taxes.** We are anticipating a 9% reduction in taxable values and the revenues have been adjusted accordingly.

**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. We are estimating a 9% reduction based upon reduced property taxes actually collected.

**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** is paid by the county to the township on a per license basis for selling dog licenses. The Township keeps \$1.50 per license.

**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.

**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 ie street lighting, sidewalks etc.

**482.000 Tenant Occupancy/Home Occu** 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. This figure is from the actual payments received for our fiscal year 2009/2010. The State has budgeted for no changes in constitutional revenue sharing but the State also has a \$1.6 billion structural deficit to address. We will monitor the States financial condition carefully as revenue sharing has always been a fallback source of revenue for the State. Our Census data will affect the amount received from the State based upon the actual head count.

**609.000 Planning Fees** These fees include charges for site plan reviews, sign permits etc.

**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.

**627.000 Large Item Tags.** In 2008, the Township purchased 100 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 such as old computers and election equipment.

**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 -664.592** is interest on loans made from the general fund to other Funds.

**669.591 Int on Loan-CCA.** Originated from 664.001.

**669.805 Int on Loan-Lakeshore.** This individual fund is now closed. Interest is now being paid to the General Fund and shown here.

**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).

**672.591 Spec Assess Revenue-CCA** This is for hooking the Country Club Annex into the City water system.

**672.805 Spec Assess Revenue-Lakeshore SAD.** This individual fund is now closed. Principle repayment to the General Fund is shown here.

**675.000 PEG Fees** These are funds we get from AT+T and Comcast for Public Education and Government Cable TV. As part of our Comcast franchise agreement, we receive \$5000 annually for the physical upgrade of our cable communications system.

**677.000 Reimbursement-School Elections** This is money reimbursed to the Township for elections administered by the Township Clerk for the schools.

## **GENERAL FUND 101 EXPENDITURES**

### **LEGISLATIVE – TOWNSHIP BOARD 101**

**702.000 Trustee Wages** These are wages paid to Township Trustees.

**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 Bonus** All employees will be evaluated and bonuses, in lieu of raises, will be determined on the outcome of those evaluations.

**717.000 Life Insurance** This is life insurance for the township trustees. The current plan is under review.

**718.000 Pension** 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 some additional funding for oversight assistance on the new MSP building.

**819.000 Engineering Services** are expenditures related to general engineering opinions that are needed during the fiscal year that aren't related to specific projects such as sewer, water or planning. This includes some funding for engineering assistance associated with the construction of the new MSP building on Township Property.

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

**861.000 Gas and Oil** This has been moved to the 299 account. The vehicles are for use by all Township departments but are primarily used by Assessing and Code Enforcement.



**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. All general ordinances are being reviewed.

**958.000 Dues** are MTA, SEMCOG and MML.

**958.700 Region Co-op Econ Dev.** This is for our contribution for regional marketing plans or economic development activities done jointly through the regional co-op.

**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.

## **SUPERVISOR 171**

**702.000 Supervisor Wages** These are the wages for the Township Supervisor

**718.000 Pension** 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.

## 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.

**706.000 Hourly Full-Time** This is currently under evaluation due to the recent retirement of the full time receptionist. The Manager is currently reviewing the staffing needs of the Township.

**707.000 Hourly Part-Time** is for part-time employees that may be called in to handle the administration of SAD's and cover when the receptionist is off for vacation or other reasons.

**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. The Township Manager previously took the payment in lieu of insurance but plans on switching over to the Township Health Insurance Plan in July of 2011. This is for three quarters of a year as the Manager cannot change over to the Township insurance plan until July 1.

**716.100 HRA** This includes the HRA contribution pro-rated based upon the percent of the fiscal year the Manager will be participating in the Township insurance plan.

**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. This Payment in Lieu of Health Insurance is for three months of the Manager who will convert to the Township Health Insurance plan on July 1.

**718.000 Pension** All full time General Employees currently participate in a township Defined Benefit retirement plan which is currently 102% funded. The Manager participates in the townships defined contribution plan and the employer cost is allocated here. The Township Board is currently reviewing the defined benefit retirement plan.

**818.000 Consulting** is for consulting services that may be needed in human resources (HR). Previous Interim Managers were paid out of this account.

**826.010 Temporary Employment Services.** Due to recent layoffs and reorganization, funds have been placed here should it be determined additional

staffing is required. The Township is currently utilizing Kelly Services to provide additional staff support.

**860.000 Education** is for educational seminars needed for ICMA credentialing and other educational conferences/seminars, in accordance with Township policies.

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

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

**970.000 Capital Outlay** A new computer has been budgeted for the Manager.



## ELECTIONS 191

Elections are the statutory duties of the Township Clerk. Duties include 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 in addition to the gubernatorial and presidential primaries and all general elections. We have four school districts within our geographic boundary. We have the responsibility for administering school elections for the Brighton Area Schools, Harland Consolidated Schools and Howell Public Schools. The fourth school district is Huron Valley Schools but currently there are no registered voters within this physical area, only the GM Proving Grounds.

We have included the anticipated revenue/reimbursement that we will receive from the schools for administering their elections as an opt-in community. The reimbursement consists of costs directly related to that given election but does not include any reimbursement or compensation for the clerk's additional time and oversight: only support staff. This amount includes two school elections this year- Hartland Consolidated Schools in May and Brighton Area Schools in November.

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

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

**706.000 Hourly Full-Time** This is the time that the accountant spends on elections.

**707.000 Hourly Part-Time** Wages for voter registration, office assistant and election clerks

**714.000 Election Worker** covers the cost of the poll workers essentially. We will have 2 elections next year (Hartland Schools in May, and Brighton Area Schools in November).

**716.000 Health Insurance** This is the employer contribution of health insurance which is offered to all full time employees. This line item reflects the current policy approved by the Board. The amount reflects the percentage breakdown between Elections (191) and Clerk (215) for the upcoming fiscal year.

**718.000 Pension** All full time General Employees participate in a township Defined Benefit retirement plan, which is currently 102% funded. Full time Elected Officials

participate in another township Defined Benefit plan which is currently 142% funded. This line reflects the percentage break-down between Elections (191) and Clerk (215) for the upcoming fiscal year. Costs include the employer portion of the MERS contribution for full-time General Employees plus an additional 4% approved by the Board to help offset future pension costs. This does not include any employer contribution for Elected Officials as that group is currently 142% funded. The Township Board is currently reviewing the defined benefit plan.

**727.000 Supplies** are a big budget line item in the clerk's office due to the volume of applications, poll lists, polling locations and number of elections.

**730.000 Postage** Due to changes in bulk mail requirements, we may not utilize the bulk rate for our initial mail drop of AV ballots. We will weigh the cost differential between first class and bulk. The amount included is expected to cover either option.

**737.000 Small Equipment Expense** includes monies for small equipment needs.

**818.100 Consulting Accuracy Testing** Michigan election law requires that public accuracy tests be conducted on all voting machines. We will continue to see these costs increase for elections due to the newly acquired AutoMARK machines. These cards need to be programmed and tested for each election. Additionally, in an election year that consists of a primary and general election, the county clerk charges us for certain election activities that they perform.

**860.000 Education** Training and education plans include work related education.

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

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

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

**970.000 Capital Outlay** We have monies allocated in the event our QVF server computer goes down. Our IT consultants, IT RIGHT, advised us to replace the computers every four years and in 2009 recommended that due to the age of our computers, we should replace three QVF computers. We did replace two in 2009 with the third slated for 2010.

**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.

## **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.

**706.000 Hourly Full Time** includes the wages for the Assistant Assessor.

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

**708.000 Per Diem Comp.** Is compensation paid to Board of Review workers. 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.

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

**727.000 Supplies** include miscellaneous office supplies.

**718.000 Pension.** All full time General Employees currently participate in the townships Defined Benefit retirement plan which is currently 102% funded. This line reflects the employer cost for full time employees plus an additional 4% approved by the Board to offset future retirement costs. The Township Board is currently reviewing the defined benefit plan.

**826.010 Temporary Employees** The Township is utilizing a Temporary Employment Service to provide temporary staff support to fill the needs of the department.

**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.

**861.000 Gas and Oil** This has been moved to the 299 Account. The vehicles are available to all Township staff although the primary users of the Township vehicles are Assessing and Code Enforcement

**873.000 Mileage** 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.

**933.000 Vehicle Maintenance and Repairs** This has been moved to the 299 Account. The Township vehicles are available for all Township staff to use but the primary users are Assessing and Code Enforcement.

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

**970.000 Capital Outlay** New clerical computers are requested for Ellen's desk and the clerical support desk.



## CLERK 215

The clerk's office is responsible for Accounts Payable, payroll, general ledger, utility billing, records management, cemetery records, FOIA, some communications (newsletter), township hall reservations, yard waste and large item drop off, solicitor's permits and elections. We have worked to institute improved record retrieval methods including equipment purchases; software upgrades; and the establishment of operational systems to improve efficiency; save money; and ultimately provide for better record storage. We will continue efforts to advance these projects and have begun an assessment of records that we will use as we move forward with record retention strategies for the future.

**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 activity.

**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 activity.

**706.000 Hourly full-time and 707.000 Hourly part-time** Wages for a full-time accountant and a part-time records clerk and clerk assistant.

**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.

**718.000 Pension** All full time General Employees currently participate in a Township defined benefit retirement plan which is currently 102% funded. Full time Elected Officials participate in another Township defined benefit plan which is 142% funded. The line reflects the percentage break-down between Elections (191) and Clerk (215) for the upcoming fiscal year. Costs include the employer portion of the MERS contribution for full time General Employees and an additional 4% approved by the board to help offset future pension costs. This does not include any employer contribution for Elected Officials, as this group is currently 142% funded. The Township Board is reviewing the defined benefit plan.

**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, Utility Billing, Payroll and Accounts Payable) and is shared between the clerk, treasurer, sewer and water. We approved a three year

contract with Pfeffer, Hanniford & Palka in 2010 for the Fiscal Years ending March 31, 2012, 2013 and 2014. This line item reflects the clerk's portion of that expense.

**826.200 Record Retention Services** Covers costs for record destruction and retention. Space is at a premium in township hall. An alternative record storage method will have to be considered in the coming years. Record retention is for ongoing record destruction and record keeping. We have implemented a regular purging and destruction schedule to assist us with maintaining proper records. We are exploring purchasing plastic-type boxes for permanent records instead of the paper banker boxes. Ideally, all records should be kept in more solid containers. Additional storage is needed for records and equipment. No monies have been included for rental of storage space or renovations of existing storage space but it should 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 continued Fund Balance training and user groups and attendance at the annual Michigan Association of Municipal Clerks conference, International Institute of Municipal Clerks conference and Regional meetings.

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

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

**900.200 Newsletter** Covers cost of printing two newsletters per year to be mailed with the summer/winter taxes. A postage line item has been put into the Legislative Board Department in case the newsletter causes the tax mailing costs to increase. The mailing costs are only affected if the postage cost exceeds the standard mail cost for the tax bill alone.

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

**970.000 Capital Outlay** Monies for the purchase of an accessory monitor for the clerk's office.

**NOTE:** Computer 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.

## **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.

**704.000 Deputy** Full time wages of the Deputy Treasurer.

**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 thirty (30) hours per week.

**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.

**718.000 Pension** – All full time general employees participate in a township Defined Benefit plan which is currently 102% funded. Full time elected officials participate in another township defined benefit plan which is currently 142% funded. Costs include the employer portion of the MERS contribution for full-time employees and an additional 4% approved by the Board to help offset future pension costs. This does not include an employer contribution for elected officials as this group is currently 142% fund. The Township Board is currently reviewing the defined benefit plan.

**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. Plus the Township is sending out late summer tax bills.

**737.000 Small Equip Ex.** The Treasurer has requested two (2) wand scanners and a new copier.

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

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

**970.000 Capital Outlay** The Treasurer has requested two (2) new computers to keep the office efficient. The Dot.Net system we installed in 2010 requires more powerful machines.

## **TOWNSHIP HALL AND GROUNDS**

### **265**

**707.000 Hourly Part Time** is the individual who opens and closes the building for meetings, televises meetings and performs small maintenance jobs.

**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 doing the mailing. Periodically those charges are reclassified by department.

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

**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.

**930.000 Building Maintenance** includes those normal plumbing, electric, exterminator, and other repairs, cleaning, window washing, carpet cleaning 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. Current contract rates for plowing and rubbish removal were used.

**974.000 Capital Improvements** Projects for the coming fiscal year include new sidewalks for the entrances into the building that would eliminate the ice ponding as well as eliminate the need for steps. Elimination of the detention/sedimentation pond at the Township Hall and bring in stone to build up around the foundations and interior remodeling to make our operations more efficient.

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



## **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.

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

## 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.

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

**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. A new server and the dot.net programs were installed in 2010. Contracted services was broken out and added in 804 above for the upcoming fiscal year.

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

**861.000 Gas and Oil** This was moved from the Assessing and other Departments as many different departments use the vehicle. This is a General Fund expense that all departments have access to with the primary users being Assessing and Code Enforcement.

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

**933.000 Vehicle Repairs** This line item was moved from the Assessing Department as many different departments use the vehicles. 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.

**970.000 Capital Outlay** is for large equipment items such as printers and copy machines that may need replacement.

## **FIRE DEPARTMENT**

### **336**

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

**923.000 Water/Sewer fee** includes quarterly billings for water and sewer at the Weber Street station and sewer at the Old US 23 station. These expenses are proposed to be transferred to BAFA starting April 1, 2011.

**930.000 Building Maintenance & Repair** This is where routine and non-routine maintenance items are budgeted. These expenses are proposed to be transferred to BAFA effective April 1, 2011. Structural repairs will still be the responsibility of the Township. A new furnace for Station 33(Weber ST) and a carry-over of roof repairs for Station 32(Old US 23) are included.

**931.000 Equipment Maintenance and Repair** This is for generator maintenance and repair. This expense is proposed to be transferred to BAFA effective April 1, 2011.

**932.000 Grounds Maintenance & Repair** This line item includes snow removal, grass cutting, turning on and off the lawn sprinklers, parking lot maintenance and flower beds. These expenses are proposed to be transferred to the BAFA effective April 1, 2011. Funds are proposed for the creation of an on-site storm water retention system. By completing the on-site storm water retention, the Township will be able to save considerable expenses by being exempt from Phase II stormwater requirements.

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

## 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 90% of the Township Planner's wages. The remaining 10% are budgeted under code enforcement.

**708.000 Per Diem Comp** Sixteen (16) meetings of the Planning Commission are budgeted and six (6) meetings for the Zoning Board of Appeals.

**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. 90% of the Township Planner is allocated here and the remaining 10% is allocated to Code Enforcement.

**718.000 Pension** All full time general employees participate in a township Defined Benefit retirement plan which is currently 102% funded. Costs include the employers portion of the MERS contribution plus an additional 4% approved by the Board to help offset future pension costs. This is for 90% of the Township Planners contribution with the other 10% is covered under Code Enforcement. The Township Board is reviewing the defined benefit retirement plan.

**720.000 MESC** This is for unemployment for an employee whose position was eliminated. The bill for unemployment benefits is anticipated to be received after April 1.

**803.000 Contracted Special Projects** This line item is for special projects that the Township Board would like to investigate through consulting services. None are budgeted at this time.

**819.000 Engineering** This line item is for engineering services that are required for site plan and construction review. These costs are offset by revenues from developers through escrow accounts.

**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** No money has been budgeted at this time.

## 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** is for 10% of the Township Planners time spent overseeing code enforcement.

**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. 10% of the Township Planners time is allocated to Code Enforcement and the remaining 90% is allocated under the Planning Department.

**718.000 Pension** All full time general employees participate in a township defined benefit retirement plan which is currently 102% funded. Costs include the employer portion of the MERS contribution for full time General Employees and an additional 4% approved by the board to help offset future pension costs. This is for 10% of the Planners costs. The other 90% is under the Planning Department. The Township Board is currently reviewing the defined benefit plan.

**720.000 MESC** This is unemployment for an employee whose position was eliminated. The bill for unemployment benefits is expected to be received after April 1.

**861.000 Gas and Oil** This expense has been moved to the 299 account. This is a General Fund expense that all departments have access to with the primary users being Assessing and Code Enforcement.

**933.000 Vehicle Maintenance and Repair** This expense has been moved to the 299 account. This is a General Fund expense that all departments have access to with the primary users being Assessing and Code Enforcement.

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

## 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** is for the replacement/repair of the sirens and battery replacement (8 sites). We must convert to a narrow band siren system by 2013. The siren on Pleasant Valley was upgraded in 2010. The cost to replace our remaining seven (7) Federal sirens with Federal narrow band, two way digital with the FCH controllers installed is approximately \$7,500 each. This will include the new aluminum cabinets, labor, interconnecting wire, new antenna and removal and disposal of the existing equipment. 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 is activated manually by the BAFA.

This includes the inspection/maintenance on the new siren installed in 2010.

## **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 watershed council.

**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. Some additional drain work will be performed in 2011. 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. We are pursuing some "green" initiatives that would allow us to be excluded from the Federal Stormwater programs. These costs are included in the Township Hall and Fire Department budgets. We are also part of a class action lawsuit seeking to remove many communities from the federal regulations.



## **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.

**967.004 Project Cost Buno Road.** Upon the recommendation of the Livingston County Road Commission for the 2010-2011 fiscal year, the gravel part of Buno Road was regraded and drainage improved. The township was going to fund this improvement. The Livingston County Road Commission performed the work at substantially less cost than was anticipated and did not bill the Township.

**974.000 Capital improvement** None are anticipated this year.

## MUNICIPAL REFUSE COLLECTION

### 528

**826.000 Contracts.** This line item is for the cost of the annual large item drop off of bulk items. We eliminated yard waste pick up this year due to reduced grant funding and resident participation as well as illegal dumping at the collection site.

## SEWER AND WATER 536

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

**819.000 Engineering Services** is where expenditures related to studying sewer and water expansion are allocated. This is also where expenditures are allocated until a system has funds in it to cover expenses. The general fund is often reimbursed for those expenditures if appropriate restitution resolutions are in place.

**827.000 Legal** This is for anticipated legal expenses for The Condo's on Woodland Shores water main extension project and finalizing the water and sewer ordinances.

## **PARKS AND RECREATION**

### **751**

**804.000 Contracted Services** is for SELCRA, our regional recreation authority. SELCRA provides recreational opportunities for Brighton Township residents.

**818.000 Consulting** No funds were budgeted.

**969.000 Contingencies** Funds were budgeted in the 2010-2011 fiscal year contingent upon the Master Recreation Plan being adopted and the SELCRA Bylaws and Articles of Incorporation being updated. The Master Recreation Plan was adopted but the Bylaws and Articles were not updated. The 2010-2011 contingent funds budgeted are carried forward this fiscal year with the same conditions.

## **CONTINGENT LIABILITY**

### **890**

**827.200 Cont. Liab-TX Appeals.** General Motors has appealed their taxes and is requesting an 80% reduction in their taxable values. A group of other business owners have submitted similar appeals. 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.

**827.400 Contingent Liability-Election Equipment Reserve.** It is anticipated in five years the Township will have to purchase new election equipment. It is recommended in the recently adopted Capital Improvement Plan, that due to the high dollar cost of this equipment, we save a little each year until the purchase is necessary.

## **TRANSFERS**

### **999**

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

**999.208 Transfer Out – Parks** No transfers are anticipated this year. Transfers are determined by the Township Board on a year by year basis.

**999.209 Transfer Out – Cemetery Perpetual Fund** No transfers are anticipated this year. Transfers are determined by the Township Board on a year by year basis.

**999.249 Transfer out Building Department** This is to cover the costs of transferring funds to cover the costs of unemployment benefits that are expected to come in after April 1.

**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.

**999.702 Transfer Out – Pathways** No transfers are anticipated. Transfers are determined by the Township Board on a year by year basis.

**999.792 Transfer Out – Future Roads** This is to assist in the funding of future road improvements.

## **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.** No transfers are recommended.

**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. Sunset has completed the land balancing for the park.

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. Sunset has recently undergone a financial restructuring that makes these contributions doubtful.

## **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. This fund will have a balance of approximately \$40,250 at the end of FY 2010-11.

**699.101 TRANSFER IN-GENERAL FUND** No funds are anticipated this year.



## **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

**804.000 Contracted Services** We have contracted with the State Police for enhanced alcohol enforcement at graduation, prom and other peak times for several years. Our annual cost is \$12,000.

**970.000 Capital Outlay** Proposed Preliminary Breath Test (PBT's) and two new Digital Ally DVM-500 plus in-car cameras to be used for enhanced alcohol enforcement.

## **FUND 249**

### **BUILDING DEPARTMENT**

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

#### **REVENUES**

**699.101 Transfer In-General Fund** This is to cover the shortage of funding within the enterprise fund.

#### **EXPENDITURES**

**720.000 Unemployment** is for unemployment benefits for employees whose positions have been eliminated. The bill for unemployment benefits are expected to be received after April 1.

**807.000 Audit** An audit of the 2010-2011 fiscal year will occur after April 1.

**818.000 Consulting** These are the remaining funds from building permits that have expired but have not been finalized. The Township will close these permits and recover its expenses.

**827.000 Legal** This is for any legal expenses that may be incurred due to the closing of permits or other activities associated with the close out of this department.

## **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 at approximately \$426,000.

Obviously, no expenditures are budgeted. As of January 31, 2011, this fund had a balance of \$265,500. 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.

## **FUND 395 WATER DEBT SERVICE**

**This fund is used to accept monies designated for water bond repayment.**

**699.405 Transfer In From Municipal Water Funds** are transferred in to make the debt payment. The Board intends to pay off the remaining bond balance in 2013 per the approved Capital Improvement Plan/Fiscal Analysis.

## **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.

### **EXPENSES**

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

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

**999.395 Transfers Out.** Money will be transferred from the Municipal Water Fund to the Debt Service Fund on a monthly basis to pay the annual principal and interest on the water bond.

**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.

## **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 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.

#### **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. This year we anticipate the replacement/upgrade of the back-up pumps at Lift Station 3(Johnson property).

## 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.

**NOTE:** The O&M quarterly fee is reviewed annually.

**Revenues** are based upon the assumption that the sewer O + M quarterly charge will increase \$2 per REU to \$90 effective April 1.

**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. I didn't budget any revenue for this because the amount is usually not significant.

#### **Expenditures**

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

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

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

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

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

## 537

**537-818.000 Consultants** is for professional assistance such as Engineers.

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

**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.

## 540

**540-804.300 & 400 Contract Services** is for Infrastructure Alternatives to manage the Wastewater Treatment Plant and non routine repairs. We are currently entering the 1st year of a three (3) year contract extension.

**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. No funds were budgeted this year.

**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.

**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 2011 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. This expenditure will increase as the plant ages.

**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. We added funds for cleaning the pump stations.

**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.



**900**

**970.000 Capital Outlay** is for a new upgraded computer to run the plant. The current computer is the original equipment purchased ten years ago when the plant was built.

**974.000 Capital Improvements** is for stair/rail system at the outflow.

**905**

**905-990.300 INT EXP-G.F. LOAN** interest expense to General Fund for outstanding loan. We make this payment annually so the principle debt does not accrue.

## 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. It is anticipated that this fund will have a negative cash flow in September 2011 when the Bond payment is made and will require a short term cash advance from the General Fund. We also are anticipating a "charge back" from the County as a developer who has a significant SAD has not made their tax or SAD payment. This also will require a cash advance from the General Fund.

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

**616.000 Tap In Fee** Fee charged to cover the cost of the new user's capacity in the treatment plant and transmission mains. No new taps have been included in our projections (\$113,000 in unanticipated tap-fees were received in 2010-11)

**642.100 Capital Costs Charge** Fee charged on the quarterly utility bill required to make bond payments. Rates have been reviewed by the Utilities Committee and a ten dollar (\$10) quarterly increase per REU has been recommended. The Rate increase is recommended to go into effect 4/1/11.

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

**644.000 Late Charge** 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**-Terri Lynn. One REU was purchased over time(2009).  
John Pfeffer. One REU was purchased over time(2010).

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

**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. The sewer bond account is expected to go negative(\$148,000) in their cash flow in September. A cash advance from the GF is planned until March when the SAD's come in. Due to unanticipated tap in fees received this fiscal year the negative cash flow should be reduced to approximately \$35,000.

## **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.

## **FUND 701 TRUST AND AGENCY**

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

## **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**

**608.102 Lasting Impressions.** This includes the annual payments made by Lasting Impressions per the legal agreement signed with the Township.

**699.101 Transfer in General Fund** No transfers are budgeted this year. Transfers are determined by the Township Board on a year by year basis.

## **FUND 703 CURRENT TAX COLLECTIONS**

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

## **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.**



## **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.

**FUND 805  
LAKESHORE WATER  
IMPROVEMENT**

The water system tested high for arsenic so they rebuilt the system. This is a loan from the Township which will be repaid by an SAD. The total loan approved was \$310,594 at 7% interest. The project was finalized out in late 2010. The balance due following the 2010 tax collection will be \$156,541. Per our auditors this fund was dissolved and moved into the General Fund in the 2010-2011 fiscal year.

## **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.**

**The Township Board placed a moratorium on new or renewed SAD's in 2009 until the unknown liabilities of tax foreclosures and bankruptcies are more clearly known.**

## **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.**

The Township Board placed a moratorium on SAD's in 2009 until the unknown liabilities of tax foreclosures and bankruptcies are more clearly known.

## **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.**

The Township Board has placed a moratorium on new or renewed SAD's until the liabilities of bankruptcies and tax foreclosures are more clearly known.

## **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.**

The Township Board placed a moratorium on new or renewed SAD's until such time as the unknown liabilities of tax foreclosures and bankruptcies are more clearly known.

## **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.**

The Township Board placed a moratorium on new or renewed SAD's until such time as the unknown liabilities of tax foreclosures and bankruptcies are more clearly known.

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Revenues					
402.000 PROPERTY TAXES	950,148	783,459	783,459	801,732	2.33
423.000 MOBILE HOME FEES	278	300	300	300	0.00
445.000 INTEREST/PENALTIES	955	50	50	100	100.00
447.000 PROPERTY TAX ADMIN FEE	262,814	233,066	233,066	227,042	-2.58
448.000 SUMMER TAX COLLECTION SVC CHG	23,474	31,500	31,500	23,400	-25.71
448.100 DOG LICENSE COLLECTION FEE	1,133	1,105	1,105	1,000	-9.50
451.000 CABLE TV FEE	236,348	210,000	210,000	210,000	0.00
460.000 TELECOMM. R.O.W. MAINT FEE	13,137	13,000	13,000	13,000	0.00
465.000 LICENSE/PERMITS	0	25	25	25	0.00
476.000 BUILDING PERMIT	25	0	0	0	0.00
481.000 SIGN PERMITS	0	0	0	100	0.00
482.000 TENANT OCCUPANCY	342	3,000	3,000	1,000	-66.67
482.100 TEMPORARY USE	100	1,000	1,000	1,000	0.00
482.200 LAND USE PERMIT	0	3,000	3,000	3,000	0.00
482.300 HOME OCCUPATIONS	0	0	0	0	0.00
490.000 GRADING PERMIT	0	0	0	0	0.00
539.300 HAVA GRANT	3,245	0	0	0	0.00
574.000 STATE REVENUE SHARING	1,089,496	1,045,000	1,045,000	1,089,000	4.21
607.000 ADMINISTRATIVE FEE SEWER	4,260	4,448	4,448	4,670	4.99
609.000 PLANNING FEES	5,720	4,000	4,000	8,000	100.00
609.100 ZONING FEES	5,750	3,000	3,000	3,000	0.00
615.000 PLAN REVIEW FEE	100	0	0	100	0.00
622.000 SOIL REMOVAL FEE	1,247	150	150	150	0.00
625.000 ADDRESSING	0	0	0	0	0.00
627.000 SALE OF TRASH TAGS	135	200	200	100	-50.00
645.000 SALE OF MATERIALS	1,766	2,000	2,000	2,000	0.00
646.000 SALE OF INVENTORY	5	100	100	100	0.00
650.000 SALE OF CEMETERY LOTS	1,075	300	300	100	-66.67
655.000 NSF FEE	175	0	0	100	0.00
656.000 FINES	400	200	200	100	-50.00
664.000 INTEREST EARNED	61,524	60,000	60,000	30,000	-50.00
664.001 INTEREST EARNED CCA LOAN	8	0	0	0	0.00
664.590 INTEREST SEWER LOAN	4,297	4,297	4,297	4,297	0.00
664.592 INTEREST SEWER CAPITAL LOAN	8,620	8,620	8,620	8,620	0.00
664.805 INTEREST EARNED-LAKESHORE LOAN	0	17,052	17,052	13,018	-23.66
667.000 RENT- CELL TOWER	73,298	72,920	72,920	72,920	0.00
667.100 RENT- BUILDING DEPT	14,428	0	0	0	0.00
669.591 SAD INTEREST	40,930	34,927	34,927	29,290	-16.14
669.805 SAD INT LAKESHORE	0	0	0	0	0.00
671.000 OTHER REVENUE	6,196	3,000	3,000	1,000	-66.67
672.591 SPECIAL ASSESS REVENUE-CCA	114,120	81,000	81,000	80,280	-0.89
672.805 SPECIAL ASSESS REV LAKESHORE S	0	0	0	0	0.00
675.000 COMCAST PEG FEE	29,331	6,900	6,900	11,900	72.46
676.000 REIMBURSEMENT	2,025	100	100	100	0.00
677.000 REIMBURSEMENT-SCHOOL ELECTIONS	16,557	4,000	4,000	8,000	100.00
678.000 REIMBURSEMENT-STATE PRIMARY	0	0	0	0	0.00
687.000 REFUNDS	825	100	100	100	0.00
694.000 CASH OVER AND SHORT	41	0	0	0	0.00
699.000 APPROPRIATION TRANSFER IN	0	0	0	0	0.00



FINAL BUDGET  
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Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Revenues					
Total Revenues	2,974,329	2,631,819	2,631,819	2,648,644	0.64

**FINAL BUDGET**  
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Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
967.805 PROJECT COST- LAKESHORE SAD	0	0	0	0	0.00
999.805 TRAN OUT TO LAKESHORE WATER IM	0	0	0	0	0.00

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 101 LEGISLATIVE-TWSP BOARD					
702.000 SALARY-ELECTED	27,800	27,630	27,630	27,630	0.00
715.000 FICA	2,255	1,715	1,715	1,715	0.00
715.010 MEDICARE	527	405	405	405	0.00
716.400 HRA ADMINISTRATION FEES	727	890	890	890	0.00
716.600 DISCRETIONARY BONUS	8,940	0	0	8,000	0.00
717.000 LIFE INSURANCE	375	390	390	435	11.54
718.000 PENSION	6,839	6,910	6,910	6,910	0.00
718.100 PENSION FEES	556	750	750	750	0.00
727.000 SUPPLIES	196	500	500	500	0.00
811.100 WORKERS'COMP	75	60	60	60	0.00
818.000 CONSULTING	400	5,350	5,350	5,000	-6.54
819.000 ENGINEERING SERVICES	16,047	9,960	9,960	15,000	50.60
860.000 EDUCATION	1,000	1,000	1,000	1,000	0.00
861.000 GAS AND OIL	0	1,700	1,700	0	-100.00
873.000 MILEAGE	127	200	200	200	0.00
900.000 PRINTING & PUBLISHING	5,878	7,000	7,000	6,000	-14.29
900.100 ORDINANCE CODIFICATION	6,291	4,190	4,190	8,000	90.93
958.000 DUES	10,433	11,000	11,000	11,000	0.00
958.700 ECONOMIC DEVOPMENT	0	2,000	2,000	2,000	0.00
958.750 SMALL BUSINESS DEVELOPMENT	0	2,000	2,000	2,000	0.00
969.000 CONTINGENCIES	0	133	133	1,000	651.88
Total LEGISLATIVE-TWSP BOARD	88,464	83,783	83,783	98,495	17.56

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 171 SUPERVISOR					
702.000 SALARY-ELECTED	28,750	28,574	28,574	28,574	0.00
706.000 HOURLY FULL TIME	3,592	0	0	0	0.00
715.000 FICA	2,143	1,775	1,775	1,775	0.00
715.010 MEDICARE	501	420	420	415	-1.19
716.500 PAYMENT IN LIEU OF HEALTH INS	1,813	0	0	0	0.00
717.000 LIFE INSURANCE	156	115	115	125	8.70
718.000 PENSION	3,221	2,860	2,860	2,860	0.00
718.100 PENSION FEES	186	275	275	275	0.00
719.000 DISABILITY INS	66	0	0	0	0.00
727.000 SUPPLIES	0	45	45	45	0.00
811.100 WORKERS'COMP	70	60	60	60	0.00
860.000 EDUCATION	762	600	600	600	0.00
873.000 MILEAGE	0	200	200	200	0.00
958.000 DUES	110	200	200	200	0.00
969.000 CONTINGENCIES	0	353	353	353	0.00
970.000 CAPITAL OUTLAY	1,947	1,102	1,102	1,000	-9.26
Total SUPERVISOR	43,317	36,579	36,579	36,482	-0.27

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 172 ADMINISTRATION-MANAGER					
703.000 SALARY-NOT ELECTED	81,084	80,800	80,800	80,800	0.00
706.000 HOURLY FULL TIME	29,474	32,895	32,895	0	-100.00
707.000 HOURLY- PART TIME	3,708	3,271	3,271	4,000	22.29
715.000 FICA	7,292	7,646	7,646	5,290	-30.81
715.010 MEDICARE	1,705	1,789	1,789	1,240	-30.68
716.000 HOSPITALIZATION INSURANCE	0	0	0	11,645	0.00
716.100 HRA	0	0	0	1,500	0.00
716.500 PAYMENT IN LIEU OF HEALTH INS	5,900	7,677	7,677	500	-93.49
717.000 LIFE INSURANCE	361	445	445	250	-43.82
718.000 PENSION	8,755	10,275	10,275	6,470	-37.03
719.000 DISABILITY INS	1,145	1,610	1,610	1,150	-28.57
727.000 SUPPLIES	192	1,500	1,500	500	-66.67
730.000 POSTAGE	455	1,000	1,000	500	-50.00
737.000 SMALL EQUIPMENT EXPENSE	0	0	0	0	0.00
811.100 WORKERS'COMP	439	645	645	430	-33.33
818.000 CONSULTING	1,784	100	100	100	0.00
826.010 TEMPORARY EMPLOYMENT SERVICES	0	29,581	29,581	30,000	1.42
860.000 EDUCATION	0	453	453	500	10.38
873.000 MILEAGE	0	200	200	100	-50.00
958.000 DUES	640	700	700	700	0.00
969.000 CONTINGENCIES	0	500	500	500	0.00
970.000 CAPITAL OUTLAY	0	0	0	1,400	0.00
Total ADMINISTRATION-MANAGER	142,935	181,086	181,086	147,575	-18.51

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 191 ELECTIONS					
702.000 SALARY-ELECTED	13,592	16,072	16,072	13,394	-16.66
704.000 WAGES - DEPUTY	339	3,755	3,755	943	-74.89
706.000 HOURLY FULL TIME	0	26,000	26,000	1,169	-95.50
707.000 HOURLY- PART TIME	16,157	26,390	26,390	18,600	-29.52
714.000 ELECTION WORKER	9,844	40,610	40,610	11,000	-72.91
715.000 FICA	1,935	2,870	2,870	2,115	-26.31
715.010 MEDICARE	453	675	675	495	-26.67
716.000 HOSPITALIZATION INSURANCE	6,401	8,750	8,750	5,645	-35.49
716.100 HRA	33	800	800	610	-23.75
717.000 LIFE INSURANCE	34	45	45	128	184.44
718.000 PENSION	240	440	440	250	-43.18
719.000 DISABILITY INS	39	55	55	35	-36.36
727.000 SUPPLIES	2,080	6,500	6,500	3,000	-53.85
730.000 POSTAGE	5,018	7,200	7,200	6,000	-16.67
737.000 SMALL EQUIPMENT EXPENSE	1,454	600	600	300	-50.00
811.100 WORKERS'COMP	93	185	185	135	-27.03
818.100 CONSULTING-ACCURACY TESTING	468	8,650	8,650	2,000	-76.88
860.000 EDUCATION	250	1,750	1,750	1,000	-42.86
873.000 MILEAGE	235	800	800	600	-25.00
900.000 PRINTING & PUBLISHING	1,221	300	300	1,000	233.33
931.000 EQUIPMENT MAINTENANCE & REPAIR	0	400	400	300	-25.00
940.000 EQUIPMENT RENTAL	251	500	500	600	20.00
958.000 DUES	0	200	200	0	-100.00
969.000 CONTINGENCIES	0	300	300	300	0.00
970.000 CAPITAL OUTLAY	2,658	750	750	500	-33.33
Total ELECTIONS	62,793	154,597	154,597	70,119	-54.64

**FINAL BUDGET**  
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Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 209 ASSESSOR					
703.000 SALARY-NOT ELECTED	64,679	64,545	64,545	64,865	0.50
706.000 HOURLY FULL TIME	36,137	36,405	36,405	36,567	0.44
707.000 HOURLY- PART TIME	0	697	697	0	-100.00
707.090 WAGES - CLERICAL O/T	0	920	920	920	0.00
708.000 PER DIEM COMP	3,150	5,800	5,800	4,800	-17.24
715.000 FICA	6,589	6,665	6,665	6,695	0.45
715.010 MEDICARE	1,541	1,560	1,560	1,570	0.64
716.000 HOSPITALIZATION INSURANCE	24,042	21,775	21,775	18,755	-13.87
716.100 HRA	2,000	2,000	2,000	2,000	0.00
716.500 PAYMENT IN LIEU OF HEALTH INS	5,629	5,630	5,630	5,630	0.00
717.000 LIFE INSURANCE	428	445	445	495	11.24
718.000 PENSION	11,709	11,690	11,690	11,895	1.75
719.000 DISABILITY INS	1,402	1,425	1,425	1,425	0.00
727.000 SUPPLIES	409	700	700	700	0.00
730.000 POSTAGE	5,055	4,610	4,610	4,900	6.29
811.100 WORKERS'COMP	671	1,320	1,320	1,300	-1.52
826.010 TEMPORARY EMPLOYMENT SERVICES	26,831	0	0	11,232	0.00
860.000 EDUCATION	424	3,000	3,000	2,300	-23.33
861.000 GAS AND OIL	689	0	0	0	0.00
873.000 MILEAGE	101	200	200	200	0.00
900.000 PRINTING & PUBLISHING	2,036	2,560	2,560	2,600	1.56
933.000 VEHICLE MAINTENANCE & REPAIR	339	1,000	1,000	0	-100.00
958.000 DUES	400	500	500	500	0.00
969.000 CONTINGENCIES	0	500	500	500	0.00
970.000 CAPITAL OUTLAY	854	1,500	1,500	2,800	86.67
Total ASSESSOR	195,115	175,447	175,447	182,649	4.10

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 215 TOWNSHIP CLERK					
702.000 SALARY-ELECTED	40,314	37,502	37,502	40,180	7.14
704.000 WAGES - DEPUTY	35,439	33,765	33,765	36,768	8.89
706.000 HOURLY FULL TIME	39,048	38,765	38,765	37,790	-2.52
707.000 HOURLY- PART TIME	9,485	9,135	9,135	15,000	64.20
715.000 FICA	7,629	7,390	7,390	7,705	4.26
715.010 MEDICARE	1,784	1,730	1,730	1,805	4.34
716.000 HOSPITALIZATION INSURANCE	50,662	50,475	50,475	47,395	-6.10
716.100 HRA	2,975	5,200	5,200	5,390	3.65
717.000 LIFE INSURANCE	394	400	400	614	53.50
718.000 PENSION	8,672	8,400	8,400	8,665	3.15
719.000 DISABILITY INS	1,020	1,025	1,025	1,050	2.44
727.000 SUPPLIES	621	1,500	1,500	1,500	0.00
730.000 POSTAGE	201	1,100	1,100	1,000	-9.09
737.000 SMALL EQUIPMENT EXPENSE	145	300	300	300	0.00
807.000 AUDIT SERVICES	8,251	8,625	8,625	8,625	0.00
811.100 WORKERS'COMP	341	485	485	505	4.12
826.200 RECORD RETENTION SERVICES	532	5,000	5,000	3,000	-40.00
860.000 EDUCATION	995	1,600	1,600	1,600	0.00
873.000 MILEAGE	754	800	800	800	0.00
900.200 NEWSLETTER	2,726	3,500	3,500	3,000	-14.29
958.000 DUES	581	600	600	500	-16.67
969.000 CONTINGENCIES	0	500	500	500	0.00
970.000 CAPITAL OUTLAY	722	500	500	500	0.00
Total TOWNSHIP CLERK	213,291	218,297	218,297	224,192	2.70



Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 253 TREASURER					
702.000 SALARY-ELECTED	53,905	53,575	53,575	53,575	0.00
704.000 WAGES - DEPUTY	31,413	34,400	34,400	34,400	0.00
704.030 WAGES- DEPUTY O/T	0	100	100	100	0.00
707.000 HOURLY- PART TIME	19,660	22,321	22,321	19,500	-12.64
715.000 FICA	6,498	6,843	6,843	6,670	-2.53
715.010 MEDICARE	1,520	1,601	1,601	1,560	-2.57
716.000 HOSPITALIZATION INSURANCE	29,260	33,685	33,685	34,280	1.77
716.100 HRA	3,468	4,000	4,000	4,000	0.00
717.000 LIFE INSURANCE	321	335	335	615	83.58
718.000 PENSION	3,880	3,984	3,984	4,010	0.65
719.000 DISABILITY INS	342	460	460	460	0.00
720.000 MICHIGAN EMPLOYMENT SECURITY C	0	19,292	19,292	0	-100.00
727.000 SUPPLIES	751	1,500	1,500	2,000	33.33
727.250 PROPERTY TAX FORMS	2,748	3,000	3,000	3,200	6.67
730.000 POSTAGE	8,855	9,000	9,000	9,300	3.33
737.000 SMALL EQUIPMENT EXPENSE	2,100	1,500	1,500	1,500	0.00
807.000 AUDIT SERVICES	8,251	8,550	8,550	8,700	1.75
809.000 BANK FEES	41	200	200	200	0.00
811.100 WORKERS'COMP	187	344	344	380	10.47
818.000 CONSULTING	83	300	300	500	66.67
826.010 TEMPORARY EMPLOYMENT SERVICES	718	0	0	0	0.00
860.000 EDUCATION	3,490	3,000	3,000	3,000	0.00
873.000 MILEAGE	304	200	200	300	50.00
958.000 DUES	185	500	500	500	0.00
969.000 CONTINGENCIES	0	500	500	500	0.00
970.000 CAPITAL OUTLAY	1,079	1,500	1,500	3,000	100.00
Total TREASURER	179,057	210,691	210,691	192,250	-8.75

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 265 TOWNSHIP HALL/GROUNDS					
707.000 HOURLY- PART TIME	3,316	5,075	5,075	5,075	0.00
715.000 FICA	204	315	315	315	0.00
715.010 MEDICARE	48	75	75	75	0.00
727.000 SUPPLIES	10,740	14,000	14,000	13,000	-7.14
730.000 POSTAGE	50	700	700	700	0.00
740.000 CLEANING/ MAINTENANCE SUPPLIES	0	750	750	100	-86.67
804.000 CONTRACTED SERVICES	2,014	3,500	3,500	2,500	-28.57
811.100 WORKERS'COMP	134	165	165	165	0.00
818.000 CONSULTING	1,125	0	0	0	0.00
920.000 UTILITIES	16,480	18,000	18,000	18,000	0.00
921.000 STREET LIGHTING	7,680	7,500	7,500	7,500	0.00
930.000 BUILDING MAINTENANCE & REPAIR	8,478	15,000	15,000	15,000	0.00
931.000 EQUIPMENT MAINTENANCE & REPAIR	5,699	9,000	9,000	9,000	0.00
932.000 GROUNDS MAINTENANCE & REPAIR	7,983	10,000	10,000	20,000	100.00
965.000 CHARGEBACK TAXES	4,616	16,000	16,000	1,000	-93.75
969.000 CONTINGENCIES	0	500	500	500	0.00
974.000 CAPITAL IMPROVEMENTS	4,220	40,000	40,000	50,000	25.00
977.000 CAPITAL OUTLAY- EQUIPMENT	0	5,000	5,000	5,000	0.00
Total TOWNSHIP HALL/GROUNDS	72,786	145,580	145,580	147,930	1.61

**FINAL BUDGET**  
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Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 276 CEMETERY					
932.000 GROUNDS MAINTENANCE & REPAIR	6,371	8,000	8,000	8,000	0.00
970.000 CAPITAL OUTLAY	625	0	0	0	0.00
Total CEMETERY	6,996	8,000	8,000	8,000	0.00

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 299 OTHER CHARGES & SERVICES					
737.000 SMALL EQUIPMENT EXPENSE	0	0	0	500	0.00
804.000 CONTRACTED SERVICES	0	0	0	25,000	0.00
811.000 LIABILITY INSURANCE	27,331	29,274	29,274	31,146	6.39
811.200 IDENTITY THEFT INSURANCE	0	510	510	780	52.94
826.100 COMPUTER SUPPORT SERVICES	27,571	60,000	60,000	15,000	-75.00
827.000 LEGAL	86,041	100,000	100,000	100,000	0.00
853.000 TELEPHONE	8,626	12,000	12,000	10,000	-16.67
861.000 GAS AND OIL	0	0	0	1,700	0.00
931.000 EQUIPMENT MAINTENANCE & REPAIR	5,369	6,500	6,500	6,500	0.00
933.000 VEHICLE MAINTENANCE & REPAIR	0	0	0	1,500	0.00
940.000 EQUIPMENT RENTAL	2,100	2,100	2,100	2,100	0.00
969.000 CONTINGENCIES	0	105	105	500	376.19
970.000 CAPITAL OUTLAY	2,384	2,385	2,385	2,000	-16.14
Total OTHER CHARGES & SERVICES	159,421	212,874	212,874	196,726	-7.59

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Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 336 FIRE DEPARTMENT					
921.000 STREET LIGHTING	235	300	300	300	0.00
923.000 WATER /SEWER FEE	1,258	1,600	1,600	100	-93.75
930.000 BUILDING MAINTENANCE & REPAIR	7,755	36,300	36,300	30,000	-17.36
931.000 EQUIPMENT MAINTENANCE & REPAIR	1,626	2,200	2,200	0	-100.00
932.000 GROUNDS MAINTENANCE & REPAIR	10,075	16,700	16,700	20,000	19.76
956.000 DRAIN ASSESSMENT/PRPTY TAX	53	50	50	50	0.00
Total FIRE DEPARTMENT	21,003	57,150	57,150	50,450	-11.72

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Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 400 PLANNING					
703.000 SALARY-NOT ELECTED	60,495	54,567	54,567	54,841	0.50
706.000 HOURLY FULL TIME	5,728	0	0	0	0.00
708.000 PER DIEM COMP	6,320	9,500	9,500	11,000	15.79
715.000 FICA	3,970	3,385	3,385	3,405	0.59
715.010 MEDICARE	949	795	795	800	0.63
716.000 HOSPITALIZATION INSURANCE	20,468	16,535	16,535	16,880	2.09
716.100 HRA	713	1,800	1,800	1,800	0.00
717.000 LIFE INSURANCE	246	200	200	225	12.50
718.000 PENSION	7,740	6,320	6,320	6,375	0.87
719.000 DISABILITY INS	930	770	770	770	0.00
720.000 MICHIGAN EMPLOYMENT SECURITY C	0	94	94	2,894	2978.72
727.000 SUPPLIES	426	1,000	1,000	1,000	0.00
730.000 POSTAGE	116	350	350	350	0.00
803.000 CONTRACTED-SPECIAL PROJECTS	234	0	0	1,000	0.00
811.100 WORKERS'COMP	763	675	675	275	-59.26
819.000 ENGINEERING SERVICES	2,798	18,600	18,600	10,000	-46.24
860.000 EDUCATION	375	200	200	1,000	400.00
873.000 MILEAGE	230	200	200	200	0.00
900.900 PUBLISHING	3,020	2,500	2,500	3,000	20.00
900.990 PUBLISHING-REFUND/REIMBURSABLE	0	0	0	0	0.00
958.000 DUES	60	100	100	100	0.00
958.750 SMALL BUSINESS DEVELOPMENT	2,000	0	0	0	0.00
969.000 CONTINGENCIES	0	0	0	500	0.00
970.000 CAPITAL OUTLAY	1,000	1,000	1,000	0	-100.00
Total PLANNING	118,580	118,591	118,591	116,415	-1.83

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Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 412 CODE ENFORCEMENT					
703.000 SALARY-NOT ELECTED	3,912	6,590	6,590	6,095	-7.51
706.000 HOURLY FULL TIME	3,951	0	0	0	0.00
715.000 FICA	641	410	410	380	-7.32
715.010 MEDICARE	129	100	100	90	-10.00
716.000 HOSPITALIZATION INSURANCE	3,045	1,840	1,840	1,880	2.17
716.100 HRA	130	200	200	200	0.00
717.000 LIFE INSURANCE	55	25	25	25	0.00
718.000 PENSION	1,011	765	765	710	-7.19
719.000 DISABILITY INS	119	90	90	90	0.00
720.000 MICHIGAN EMPLOYMENT SECURITY C	0	3,859	3,859	3,859	0.00
727.000 SUPPLIES	200	100	100	100	0.00
730.000 POSTAGE	0	200	200	100	-50.00
811.100 WORKERS'COMP	59	35	35	150	328.57
969.000 CONTINGENCIES	0	500	500	500	0.00
970.000 CAPITAL OUTLAY	79	100	100	0	-100.00
Total CODE ENFORCEMENT	13,332	14,814	14,814	14,179	-4.29

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Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 426 EMERGENCY PREPAREDNESS					
920.000 UTILITIES	409	400	400	400	0.00
935.000 TORNADO SIREN REPAIR	1,052	24,200	24,200	54,000	123.14
Total EMERGENCY PREPAREDNESS	1,462	24,600	24,600	54,400	121.14



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Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 445 DRAINS					
727.000 SUPPLIES	0	1,000	1,000	100	-90.00
804.000 CONTRACTED SERVICES	6,162	12,000	12,000	12,000	0.00
959.000 DRAIN AT LARGE	4,346	3,200	3,200	4,138	29.31
962.000 PERMIT FEES	500	500	500	500	0.00
Total DRAINS	11,008	16,700	16,700	16,738	0.23

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Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 446 ROADS					
819.000 ENGINEERING SERVICES	0	5,000	5,000	5,000	0.00
822.000 DUST CONTROL	24,704	55,000	55,000	55,000	0.00
967.004 PROJECT COST-BUNO RD	0	0	0	0	0.00
974.000 CAPITAL IMPROVEMENTS	0	0	0	0	0.00
Total ROADS	24,704	60,000	60,000	60,000	0.00

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Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 528 MUNICIPAL REFUSE COLLECTION					
826.000 CONTRACTS	4,060	5,367	5,367	2,500	-53.42
Total MUNICIPAL REFUSE COLLECTION	4,060	5,367	5,367	2,500	-53.42

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Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 536 SEWER AND WATER					
708.000 PER DIEM COMP	1,275	1,500	1,500	1,500	0.00
804.000 CONTRACTED SERVICES	0	200	200	200	0.00
819.000 ENGINEERING SERVICES	3,298	8,929	8,929	10,000	11.99
827.000 LEGAL	0	10,000	10,000	10,000	0.00
Total SEWER AND WATER	4,573	20,629	20,629	21,700	5.19

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Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 751 PARKS AND RECREATION					
804.000 CONTRACTED SERVICES	60,903	30,000	30,000	60,000	100.00
818.000 CONSULTING	0	0	0	0	0.00
969.000 CONTINGENCIES	0	30,000	30,000	30,000	0.00
Total PARKS AND RECREATION	60,903	60,000	60,000	90,000	50.00

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Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 890 CONTINGENCY					
827.200 CONT LIABILITY-TAX APPEALS	0	65,000	65,000	65,000	0.00
827.300 CONT LIABILITY- BOND RESERVE	0	200,000	200,000	200,000	0.00
827.400 CONT LIABILITY-ELECT EQUIPMENT	0	20,000	20,000	20,000	0.00
Total CONTINGENCY	0	285,000	285,000	285,000	0.00

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Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 999 TRANSFERS					
999.208 TRANSFER OUT TO PARKS	150,000	50,000	50,000	0	-100.00
999.209 TRANSFER OUT TO CEMETERY FUND	10,000	10,000	10,000	0	-100.00
999.212 TRANSFER OUT TO LIQUOR LAW	16,200	0	0	0	0.00
999.249 TRAN OUT TO BUILDING DEPT	0	54,840	54,840	11,500	-79.03
999.257 TRAN OUT TO BUDGET STABILIZ	0	1,318	1,318	700	-46.89
999.369 TRANSFER OUT TO BLDG AUTHORITY	193,676	24,700	24,700	0	-100.00
999.405 TRANS OUT EPA GRANT MATCH	142,241	0	0	0	0.00
999.702 TRANSFER OUT TO PATHWAY FUND	10,000	0	0	0	0.00
999.792 TRANSFER OUT TO FUTURE ROADS	250,000	150,000	150,000	350,000	133.33
Total TRANSFERS	772,118	290,858	290,858	362,200	24.53

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Fund: 101 - GENERAL FUND					
Expenditures					
Total Expenditures	2,195,919	2,380,643	2,380,643	2,378,000	-0.11
Total GENERAL FUND	778,410	251,176	251,176	270,644	7.75



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Fund: 208 - PARKS					
Revenues					
664.000 INTEREST EARNED	4,011	3,307	3,307	1,800	-45.57
671.000 OTHER REVENUE	0	0	0	0	0.00
699.101 TRANSFER IN-GENERAL FUND	150,000	50,000	50,000	0	-100.00
Total Revenues	154,011	53,307	53,307	1,800	-96.62

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Fund: 208 - PARKS					
Expenditures					
809.000 BANK FEES	-3	0	0	0	0.00
Total Expenditures	-3	0	0	0	0.00
Total PARKS	154,014	53,307	53,307	1,800	-96.62

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Fund: 209 - CEMETERY FUND					
Revenues					
664.000 INTEREST EARNED	51	151	151	50	-66.89
699.101 TRANSFER IN-GENERAL FUND	10,000	10,000	10,000	0	-100.00
Total Revenues	10,051	10,151	10,151	50	-99.51

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Total CEMETERY FUND	10,051	10,151	10,151	50	-99.51

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Fund: 212 - LIQUOR LAW ENFORCEMENT FUND					
Revenues					
470.000 LIQUOR LICENSE FEES	7,540	7,200	7,200	7,500	4.17
664.000 INTEREST EARNED	122	322	322	100	-68.94
699.101 TRANSFER IN-GENERAL FUND	16,200	0	0	0	0.00
Total Revenues	23,862	7,522	7,522	7,600	1.04

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<b>Fund: 212 - LIQUOR LAW ENFORCEMENT FUND</b>					
Expenditures					
724.010 ENFORCEMENT OFFICER	0	0	0	0	0.00
804.000 CONTRACTED SERVICES	9,963	12,000	12,000	12,000	0.00
809.000 BANK FEES	0	0	0	0	0.00
970.000 CAPITAL OUTLAY	8,507	6,000	6,000	10,000	66.67
Total Expenditures	18,471	18,000	18,000	22,000	22.22
Total LIQUOR LAW ENFORCEMENT FUND	5,392	-10,478	-10,478	-14,400	0.00

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Fund: 249 - BUILDING DEPARTMENT FUND					
Revenues					
475.000 LICENSE REGISTRATION	785	0	0	0	0.00
476.000 BUILDING PERMIT	40,747	0	0	0	0.00
477.000 ELECTRICAL PERMIT	14,700	0	0	0	0.00
479.000 PLUMBING PERMIT	6,680	0	0	0	0.00
480.000 MECHANICAL PERMIT	23,021	0	0	0	0.00
482.000 TENANT OCCUPANCY	3,460	0	0	0	0.00
490.000 GRADING PERMIT	1,985	0	0	0	0.00
615.000 PLAN REVIEW FEE	2,961	0	0	0	0.00
625.000 ADDRESSING	40	0	0	0	0.00
655.000 NSF FEE	140	0	0	0	0.00
664.000 INTEREST EARNED	125	0	0	0	0.00
671.000 OTHER REVENUE	0	0	0	0	0.00
673.100 FINES	50	0	0	0	0.00
687.000 REFUNDS	0	0	0	0	0.00
694.000 CASH OVER AND SHORT	0	0	0	0	0.00
699.101 TRANSFER IN-GENERAL FUND	0	54,840	54,840	11,500	-79.03
Total Revenues	94,695	54,840	54,840	11,500	-79.03

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<b>Fund: 249 - BUILDING DEPARTMENT FUND</b>					
<b>Expenditures</b>					
703.000 SALARY-NOT ELECTED	35,207	0	0	0	0.00
706.000 HOURLY FULL TIME	18,241	0	0	0	0.00
706.100 SICK DAY PAY OFF	1,000	0	0	0	0.00
707.000 HOURLY- PART TIME	0	0	0	0	0.00
715.000 FICA	3,695	0	0	0	0.00
715.010 MEDICARE	864	0	0	0	0.00
716.000 HOSPITALIZATION INSURANCE	19,884	0	0	0	0.00
716.100 HRA	428	0	0	0	0.00
716.300 COBRA INSURANCE	-401	0	0	0	0.00
716.500 PAYMENT IN LIEU OF HEALTH INS	0	0	0	0	0.00
717.000 LIFE INSURANCE	249	0	0	0	0.00
718.000 PENSION	7,137	0	0	0	0.00
719.000 DISABILITY INS	762	0	0	0	0.00
720.000 MICHIGAN EMPLOYMENT SECURITY C	0	31,540	31,540	9,282	-70.57
721.000 CONTRACTED ELEC INSP	11,637	0	0	0	0.00
722.000 CONTRACTED PLUMBING INSP	5,447	0	0	0	0.00
723.000 CONTRACTED MECHANICAL INSP	16,325	0	0	0	0.00
725.000 CONTRACTED BLDG OFFICIAL	7,640	0	0	0	0.00
726.000 INSPECTOR SERVICES- COUNTY	2,641	20,000	20,000	0	-100.00
727.000 SUPPLIES	356	0	0	0	0.00
728.000 PRINTED MATERIALS	397	0	0	0	0.00
730.000 POSTAGE	645	0	0	0	0.00
737.000 SMALL EQUIPMENT EXPENSE	0	0	0	0	0.00
807.000 AUDIT SERVICES	2,200	2,300	2,300	1,000	-56.52
809.000 BANK FEES	0	0	0	0	0.00
809.100 NSF CHECKS RETURNED	0	0	0	0	0.00
811.000 LIABILITY INSURANCE	3,212	0	0	0	0.00
811.100 WORKERS'COMP	643	0	0	0	0.00
817.000 BUILDING PLAN REVIEW FEE	480	0	0	0	0.00
818.000 CONSULTING	0	0	0	17,363	0.00
826.100 COMPUTER SUPPORT SERVICES	0	0	0	0	0.00
827.000 LEGAL	775	1,000	1,000	1,000	0.00
853.000 TELEPHONE	161	0	0	0	0.00
860.000 EDUCATION	150	0	0	0	0.00
861.000 GAS AND OIL	1,192	0	0	0	0.00
873.000 MILEAGE	0	0	0	0	0.00
900.000 PRINTING & PUBLISHING	0	0	0	0	0.00
931.000 EQUIPMENT MAINTENANCE & REPAIR	538	0	0	0	0.00
933.000 VEHICLE MAINTENANCE & REPAIR	849	0	0	0	0.00
950.000 RENT	14,428	0	0	0	0.00
958.000 DUES	450	0	0	0	0.00
964.000 REFUNDS	2,302	0	0	0	0.00
969.000 CONTINGENCIES	0	0	0	0	0.00
970.000 CAPITAL OUTLAY	0	0	0	0	0.00
<b>Total Expenditures</b>	<b>159,535</b>	<b>54,840</b>	<b>54,840</b>	<b>28,645</b>	<b>-47.77</b>
<b>Total BUILDING DEPARTMENT FUND</b>	<b>-64,840</b>	<b>0</b>	<b>0</b>	<b>-17,145</b>	<b>0.00</b>



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Fund: 257 - BUDGET STABILIZATION FUND					
Revenues					
664.000 INTEREST EARNED	2,301	1,318	1,318	700	-46.89
699.101 TRANSFER IN-GENERAL FUND	0	1,318	1,318	700	-46.89
Total Revenues	2,301	2,636	2,636	1,400	-46.89

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Fund: 257 - BUDGET STABILIZATION FUND					
Expenditures					
809.000 BANK FEES	0	0	0	0	0.00
999.000 TRANSFER OUT	0	1,318	1,318	700	-46.89
Total Expenditures	0	1,318	1,318	700	-46.89
Total BUDGET STABILIZATION FUND	2,301	1,318	1,318	700	-46.89

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<b>Fund: 369 - BUILDING AUTHORITY</b>					
Revenues					
664.000 INTEREST EARNED	89	145	145	0	-100.00
699.101 TRANSFER IN-GENERAL FUND	193,676	24,700	24,700	0	-100.00
699.792 TRANSFER IN FROM FUTURE ROADS	0	1,440,000	1,440,000	0	-100.00
Total Revenues	193,765	1,464,845	1,464,845	0	-100.00

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Fund: 369 - BUILDING AUTHORITY					
Expenditures					
999.000 TRANSFER OUT	0	0	0	0	0.00
999.002 BOND PAYMENT-INTEREST	78,376	72,880	72,880	0	-100.00
999.003 AGENT FEES	300	300	300	0	-100.00
999.004 BOND PAYMENT PRINCIPAL	115,000	1,565,000	1,565,000	0	-100.00
Total Expenditures	193,676	1,638,180	1,638,180	0	-100.00
Total BUILDING AUTHORITY	89	-173,335	-173,335	0	0.00

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Fund: 395 - WATER DEBT SERVICE FUND					
Revenues					
664.000 INTEREST EARNED	0	133	133	20	-84.96
699.405 TRAN IN FROM MUNICIPAL WATER	109,321	108,328	108,328	111,653	3.07
Total Revenues	109,321	108,461	108,461	111,673	2.96

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 395 - WATER DEBT SERVICE FUND					
Expenditures					
809.000 BANK FEES	0	0	0	0	0.00
824.020 INTEREST	0	0	0	0	0.00
Dept: 905 DEBT SERVICE					
999.000 TRANSFER OUT	0	0	0	0	0.00
999.002 BOND PAYMENT-INTEREST	64,434	63,028	63,028	61,423	-2.55
999.003 AGENT FEES	250	300	300	250	-16.67
999.004 BOND PAYMENT PRINCIPAL	45,000	45,000	45,000	50,000	11.11
Total DEBT SERVICE	109,684	108,328	108,328	111,673	3.09
Total Expenditures	109,684	108,328	108,328	111,673	3.09
Total WATER DEBT SERVICE FUND	-363	133	133	0	-100.00

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Fund: 405 - MUNICIPAL WATER FUND					
Revenues					
539.100 EPA GRANT	173,851	0	0	0	0.00
610.000 COMMODITY SURCHARGE	0	0	0	500	0.00
616.000 TAP IN FEE	17,100	0	0	0	0.00
664.000 INTEREST EARNED	1,996	2,193	2,193	1,000	-54.40
664.002 INTEREST EARNED-LCWA LOAN	6,399	0	0	0	0.00
671.000 OTHER REVENUE	0	0	0	0	0.00
699.000 APPROPRIATION TRANSFER IN	0	0	0	0	0.00
699.001 TRAN IN EPA GRANT MATCH	142,241	0	0	0	0.00
699.395 TRANS IN FROM WATER DEBT	0	0	0	0	0.00
Total Revenues	341,587	2,193	2,193	1,500	-31.60

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Fund: 405 - MUNICIPAL WATER FUND					
Expenditures					
804.600 CONTRACT SERVICES- CITY MAINT	3,387	3,387	3,387	3,495	3.20
819.000 ENGINEERING SERVICES	4,928	1,071	1,071	0	-100.00
827.000 LEGAL	3,205	0	0	0	0.00
967.001 PROJECT COST-LCWA TREAT PLANT	0	0	0	0	0.00
967.002 PROJECT COST-WATER TRANS LINE	0	0	0	0	0.00
969.000 CONTINGENCIES	0	0	0	0	0.00
999.395 TRANSFER OUT TO WATER DEBT	109,321	108,328	108,328	111,653	3.07
999.415 TRANSFER OUT TO WEB/GRAN CONT	0	0	0	0	0.00
999.420 TRAN OUT TO CONFERENCE CTR DR	19,718	0	0	0	0.00
Total Expenditures	140,558	112,786	112,786	115,148	2.09
Total MUNICIPAL WATER FUND	201,029	-110,593	-110,593	-113,648	0.00



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Fund: 420 - CONFERENCE CENTER DR					
Revenues					
699.405 TRAN IN FROM MUNICIPAL WATER	19,718	0	0	0	0.00
Total Revenues	19,718	0	0	0	0.00

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Fund: 420 - CONFERENCE CENTER DR					
Expenditures					
819.000 ENGINEERING SERVICES	6,043	0	0	0	0.00
827.000 LEGAL	0	0	0	0	0.00
967.002 PROJECT COST-WATER TRANS LINE	13,993	0	0	0	0.00
Total Expenditures	20,035	0	0	0	0.00
Total CONFERENCE CENTER DR	-318	0	0	0	0.00

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Fund: 589 - SEWER CAPITAL RESERVE					
Revenues					
664.000 INTEREST EARNED	431	1,091	1,091	400	-63.34
699.590 TRANSFER IN FROM SEWER O&M	36,765	70,000	70,000	70,000	0.00
Total Revenues	37,196	71,091	71,091	70,400	-0.97

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Fund: 589 - SEWER CAPITAL RESERVE					
Expenditures					
972.000 CAPITAL REPLACEMENT	0	0	0	30,000	0.00
999.590 TRAN OUT TO SEWER O&M	0	0	0	0	0.00
Total Expenditures	0	0	0	30,000	0.00
Total SEWER CAPITAL RESERVE	37,196	71,091	71,091	40,400	-43.17

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<b>Fund: 590 - SEWER FUND</b>					
Revenues					
642.000 USAGE CHARGE	557,169	587,520	587,520	618,840	5.33
643.000 LATE CHARGE	11,829	11,000	11,000	11,000	0.00
643.500 PROP OWNER REIMB- REV	0	0	0	0	0.00
644.000 DELINQUENT FEE ON TAXES	4,057	5,000	5,000	5,000	0.00
645.000 SALE OF MATERIALS	0	200	200	0	-100.00
646.000 SALE OF INVENTORY	0	0	0	0	0.00
655.000 NSF FEE	35	0	0	0	0.00
664.000 INTEREST EARNED	317	500	500	100	-80.00
671.000 OTHER REVENUE	10,498	0	0	0	0.00
676.000 REIMBURSEMENT	0	0	0	0	0.00
687.000 REFUNDS	0	0	0	0	0.00
694.000 CASH OVER AND SHORT	0	0	0	0	0.00
699.589 TRAN IN FROM SEWER CAP RESERVE	0	0	0	0	0.00
Total Revenues	583,905	604,220	604,220	634,940	5.08

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Fund: 590 - SEWER FUND					
Expenditures					
Dept: 537 ADMINISTRATION					
727.000 SUPPLIES	320	500	500	500	0.00
730.000 POSTAGE	1,520	2,000	2,000	2,000	0.00
807.000 AUDIT SERVICES	3,299	3,400	3,400	3,400	0.00
809.000 BANK FEES	0	100	100	100	0.00
809.100 NSF CHECKS RETURNED	0	0	0	0	0.00
818.000 CONSULTING	12,926	7,000	7,000	10,000	42.86
826.100 COMPUTER SUPPORT SERVICES	1,561	1,600	1,600	1,600	0.00
827.000 LEGAL	2,173	5,000	5,000	1,500	-70.00
900.000 PRINTING & PUBLISHING	70	300	300	200	-33.33
961.000 ADMINISTRATIVE FEE	4,260	4,500	4,500	4,500	0.00
Total ADMINISTRATION	26,130	24,400	24,400	23,800	-2.46
Dept: 540 OPERATION AND MAINTENANCE					
727.000 SUPPLIES	30,184	34,000	34,000	34,000	0.00
737.000 SMALL EQUIPMENT EXPENSE	0	0	0	0	0.00
804.300 CONTRACTED SERVICES- FIXED	192,167	193,000	193,000	193,000	0.00
804.400 CONTRACT SERVICES-NON ROUTINE	15,319	20,000	20,000	18,000	-10.00
804.500 CONTRACT SERV-SLUDGE REMOVAL	26,876	30,000	30,000	30,000	0.00
811.000 LIABILITY INSURANCE	28,187	30,000	30,000	29,000	-3.33
853.000 TELEPHONE	1,136	1,200	1,200	1,200	0.00
920.000 UTILITIES	97,010	106,000	106,000	105,000	-0.94
930.000 BUILDING MAINTENANCE & REPAIR	1,511	5,000	5,000	10,000	100.00
930.100 BUILDING SECURITY ALARM	335	650	650	400	-38.46
931.000 EQUIPMENT MAINTENANCE & REPAIR	20,313	17,000	17,000	18,000	5.88
932.000 GROUNDS MAINTENANCE & REPAIR	7,674	8,000	8,000	8,000	0.00
936.000 COLLECTION SYS MAINT REPAIR	32,159	65,000	65,000	47,000	-27.69
962.000 PERMIT FEES	3,026	5,000	5,000	5,000	0.00
968.100 TRAN TO RESERVE FUND	36,765	70,000	70,000	70,000	0.00
969.000 CONTINGENCIES	0	5,000	5,000	5,000	0.00
Total OPERATION AND MAINTENANCE	492,662	589,850	589,850	573,600	-2.75
Dept: 900 CAPITAL OUTLAY					
970.000 CAPITAL OUTLAY	3,804	3,500	3,500	3,000	-14.29
974.000 CAPITAL IMPROVEMENTS	365	0	0	15,000	0.00
974.100 CAP IMPROV SPENCER/OLD 23	0	0	0	0	0.00
Total CAPITAL OUTLAY	4,169	3,500	3,500	18,000	414.29
Dept: 905 DEBT SERVICE					
990.300 INT EXP- G.F LOAN	4,297	4,300	4,300	4,300	0.00
Total DEBT SERVICE	4,297	4,300	4,300	4,300	0.00
Total Expenditures	527,258	622,050	622,050	619,700	-0.38
Total SEWER FUND	56,646	-17,830	-17,830	15,240	0.00

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<b>Fund: 592 - SEWER DEBT SERVICE</b>					
<b>Revenues</b>					
607.200 ADMIN FEE- SPEC ASSESSMENT	50	0	0	0	0.00
616.000 TAP IN FEE	42,120	0	0	0	0.00
616.001 DEVELOPER CONTRIBUTIONS	0	0	0	0	0.00
642.100 CAPITAL COSTS CHARGE	368,129	492,712	492,712	577,536	17.22
643.000 LATE CHARGE	7,589	3,500	3,500	3,500	0.00
644.000 DELINQUENT FEE ON TAXES	2,055	3,000	3,000	3,000	0.00
655.000 NSF FEE	0	0	0	0	0.00
664.000 INTEREST EARNED	7,894	5,000	5,000	4,000	-20.00
669.000 INTEREST FROM SAD PMT	517,078	467,633	467,633	416,510	-10.93
669.200 INTEREST FROM SAD- SPENCER	15,185	14,177	14,177	11,070	-21.92
671.000 OTHER REVENUE	-5	0	0	0	0.00
672.000 SPECIAL ASSESSMENTS	10,260	0	0	0	0.00
676.000 REIMBURSEMENT	0	0	0	0	0.00
676.100 REIMB FROM CTY- SPENCER RD	0	0	0	0	0.00
687.000 REFUNDS	0	0	0	0	0.00
689.000 INVENTORY ADJUST- REVENUE	-5,465	0	0	0	0.00
694.000 CASH OVER AND SHORT	0	0	0	100	0.00
699.101 TRANSFER IN-GENERAL FUND	0	0	0	0	0.00
<b>Total Revenues</b>	<b>964,889</b>	<b>986,022</b>	<b>986,022</b>	<b>1,015,716</b>	<b>3.01</b>

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Fund: 592 - SEWER DEBT SERVICE					
Expenditures					
809.000 BANK FEES	0	0	0	0	0.00
809.100 NSF CHECKS RETURNED	0	0	0	0	0.00
818.000 CONSULTING	1,103	0	0	0	0.00
827.000 LEGAL	7,740	9,040	9,040	3,000	-66.81
964.000 REFUNDS	0	0	0	0	0.00
968.000 DEPRECIATION	837,234	860,000	860,000	875,000	1.74
997.007 BOND ISSUANCE-AMORTIZATION	33,695	0	0	0	0.00
999.007 BOND ISSUANCE COST	0	0	0	0	0.00
Dept: 900 CAPITAL OUTLAY					
974.000 CAPITAL IMPROVEMENTS	0	0	0	0	0.00
Total CAPITAL OUTLAY	0	0	0	0	0.00
Dept: 905 DEBT SERVICE					
990.300 INT EXP- G.F LOAN	8,620	8,620	8,620	8,620	0.00
999.002 BOND PAYMENT-INTEREST	797,187	734,063	734,063	676,213	-7.88
999.003 AGENT FEES	363	460	460	226	-50.87
Total DEBT SERVICE	806,170	743,143	743,143	685,059	-7.82
Total Expenditures	1,685,942	1,612,183	1,612,183	1,563,059	-3.05
Total SEWER DEBT SERVICE	-721,052	-626,161	-626,161	-547,343	0.00



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Fund: 593 - SPENCER SEWER DEBT SERVICE					
Revenues					
664.000 INTEREST EARNED	164	100	100	100	0.00
669.000 INTEREST FROM SAD PMT	32,769	30,584	30,584	27,041	-11.58
671.000 OTHER REVENUE	0	0	0	0	0.00
672.000 SPECIAL ASSESSMENTS	0	0	0	0	0.00
676.100 REIMB FROM CTY- SPENCER RD	0	0	0	0	0.00
Total Revenues	32,932	30,684	30,684	27,141	-11.55

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Fund: 593 - SPENCER SEWER DEBT SERVICE					
Expenditures					
968.000 DEPRECIATION	22,124	0	0	0	0.00
999.001 BOND PAYMENT INT- SPENCER RD	27,043	25,560	25,560	24,118	-5.64
999.003 AGENT FEES	225	300	300	300	0.00
Total Expenditures	49,392	25,860	25,860	24,418	-5.58
Total SPENCER SEWER DEBT SERVICE	-16,459	4,824	4,824	2,723	-43.55

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Fund: 701 - TRUST AND AGENCY FUND					
Revenues					
655.000 NSF FEE	0	0	0	0	0.00
664.000 INTEREST EARNED	0	0	0	0	0.00
687.000 REFUNDS	0	0	0	0	0.00
694.000 CASH OVER AND SHORT	0	0	0	0	0.00
Total Revenues	0	0	0	0	0.00

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Fund: 701 - TRUST AND AGENCY FUND					
Expenditures					
809.000 BANK FEES	0	0	0	0	0.00
809.100 NSF CHECKS RETURNED	0	0	0	0	0.00
964.000 REFUNDS	0	0	0	0	0.00
Total Expenditures	0	0	0	0	0.00
Total TRUST AND AGENCY FUND	0	0	0	0	0.00

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Fund: 702 - PATHWAYS FUND					
Revenues					
608.100 PATHWAY-LORD OF LIFE	0	0	0	0	0.00
608.101 PATHWAY-BRIGHTON CAR WASH	0	0	0	0	0.00
608.102 PATHWAY- LASTING IMPRESSIONS	800	1,200	1,200	1,200	0.00
608.103 PATHWAY- HILTON POINTE	0	0	0	0	0.00
608.104 PATHWAY- RITTERS	0	0	0	0	0.00
608.105 PATHWAY- ST MARY'S	0	0	0	0	0.00
608.106 PATHWAY- WALGREENS	0	0	0	0	0.00
608.107 PATHWAY- GRAND RIVER/HILTON	0	0	0	0	0.00
608.108 PATHWAYS-VANTAGE CON/ERIC HOME	0	0	0	0	0.00
664.000 INTEREST EARNED	1,996	100	100	10	-90.00
694.000 CASH OVER AND SHORT	0	0	0	0	0.00
699.101 TRANSFER IN-GENERAL FUND	10,000	0	0	0	0.00
Total Revenues	12,796	1,300	1,300	1,210	-6.92

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Fund: 702 - PATHWAYS FUND					
Expenditures					
809.000 BANK FEES	-2	0	0	0	0.00
967.000 PROJECT COSTS	0	0	0	0	0.00
999.792 TRANSFER OUT TO FUTURE ROADS	0	150,000	150,000	0	-100.00
Total Expenditures	-2	150,000	150,000	0	-100.00
Total PATHWAYS FUND	12,798	-148,700	-148,700	1,210	0.00

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<b>Fund: 703 - CURRENT TAX COLLECTIONS FUND</b>					
Revenues					
402.000 PROPERTY TAXES	0	0	0	0	0.00
412.000 DELINQUENT REAL PROPERTY TAX	0	0	0	0	0.00
655.000 NSF FEE	0	0	0	0	0.00
664.000 INTEREST EARNED	0	0	0	0	0.00
687.000 REFUNDS	0	0	0	0	0.00
694.000 CASH OVER AND SHORT	0	0	0	0	0.00
Total Revenues	0	0	0	0	0.00

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Fund: 703 - CURRENT TAX COLLECTIONS FUND					
Expenditures					
809.000 BANK FEES	0	0	0	0	0.00
809.100 NSF CHECKS RETURNED	0	0	0	0	0.00
Total Expenditures	0	0	0	0	0.00
Total CURRENT TAX COLLECTIONS FUND	0	0	0	0	0.00



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Fund: 792 - FUTURE ROAD IMPROVEMENT					
Revenues					
664.000 INTEREST EARNED	9,328	6,500	6,500	3,000	-53.85
671.000 OTHER REVENUE	0	25,000	25,000	0	-100.00
696.814 TRAN IN DUE FROM ROAD PROJECTS	0	0	0	0	0.00
699.101 TRANSFER IN-GENERAL FUND	250,000	150,000	150,000	350,000	133.33
699.702 TRANSFER IN- PATHWAYS	0	150,000	150,000	0	-100.00
699.814 TRAN IN FROM ROAD PROJECTS	9,978	0	0	0	0.00
Total Revenues	269,306	331,500	331,500	353,000	6.49

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Fund: 792 - FUTURE ROAD IMPROVEMENT					
Expenditures					
809.000 BANK FEES	-6	0	0	0	0.00
967.000 PROJECT COSTS	69,000	250,000	250,000	0	-100.00
999.000 TRANSFER OUT	0	0	0	0	0.00
999.369 TRANSFER OUT TO BLDG AUTHORITY	0	1,440,000	1,440,000	0	-100.00
999.814 TRAN OUT TO ROAD PROJECTS	0	0	0	0	0.00
999.999 PRIOR PERIOD ADJUSTMENT	0	0	0	0	0.00
Total Expenditures	68,994	1,690,000	1,690,000	0	-100.00
Total FUTURE ROAD IMPROVEMENT	200,311	-1,358,500	-1,358,500	353,000	0.00

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Fund: 793 - CONSTRUCTION ESCROW					
Revenues					
664.000 INTEREST EARNED	0	0	0	100	0.00
671.000 OTHER REVENUE	0	0	0	0	0.00
Total Revenues	0	0	0	100	0.00

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Fund: 793 - CONSTRUCTION ESCROW					
Expenditures					
809.000 BANK FEES	0	0	0	0	0.00
Total Expenditures	0	0	0	0	0.00
Total CONSTRUCTION ESCROW	0	0	0	100	0.00

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Fund: 805 - LAKESHORE WATER IMPROV- SAD					
Revenues					
699.000 APPROPRIATION TRANSFER IN	0	0	0	0	0.00
Total Revenues	0	0	0	0	0.00

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Total LAKESHORE WATER IMPROV- SAD	0	0	0	0	0.00

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Fund: 812 - SAD ROAD MAINTENANCE					
Revenues					
Dept: 031 PARKLAWN SAD					
664.000 INTEREST EARNED	52	0	0	50	0.00
672.000 SPECIAL ASSESSMENTS	10,852	11,875	11,875	0	-100.00
Total PARKLAWN SAD	10,903	11,875	11,875	50	-99.58
Dept: 033 DONALD/STUHRBURG SAD					
664.000 INTEREST EARNED	3	0	0	10	0.00
672.000 SPECIAL ASSESSMENTS	1,500	0	0	0	0.00
672.100 SPECIAL ASSESSMENTS	0	1,500	1,500	1,500	0.00
Total DONALD/STUHRBURG SAD	1,503	1,500	1,500	1,510	0.67
Dept: 038 LINK ROAD MAINTENANCE					
664.000 INTEREST EARNED	14	0	0	10	0.00
672.000 SPECIAL ASSESSMENTS	4,755	5,210	5,210	0	-100.00
Total LINK ROAD MAINTENANCE	4,769	5,210	5,210	10	-99.81
Dept: 039 TRACEY LANE SAD					
664.000 INTEREST EARNED	12	0	0	10	0.00
Total TRACEY LANE SAD	12	0	0	10	0.00
Dept: 040 RIDGECREST S.A.D.					
664.000 INTEREST EARNED	13	0	0	10	0.00
672.000 SPECIAL ASSESSMENTS	3,600	3,600	3,600	3,600	0.00
Total RIDGECREST S.A.D.	3,613	3,600	3,600	3,610	0.28
Dept: 054 BIRCHCREST					
664.000 INTEREST EARNED	8	0	0	5	0.00
672.000 SPECIAL ASSESSMENTS	4,324	4,521	4,521	0	-100.00
Total BIRCHCREST	4,332	4,521	4,521	5	-99.89
Total Revenues	25,132	26,706	26,706	5,195	-80.55

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Fund: 812 - SAD ROAD MAINTENANCE					
Expenditures					
Dept: 031 PARKLAWN SAD					
967.000 PROJECT COSTS	5,490	41,300	41,300	38,318	-7.22
Total PARKLAWN SAD	5,490	41,300	41,300	38,318	-7.22
Dept: 033 DONALD/STUHRBURG SAD					
964.000 REFUNDS	0	0	0	0	0.00
967.100 ADDTL PROJECT COSTS	960	3,735	3,735	3,440	-7.90
Total DONALD/STUHRBURG SAD	960	3,735	3,735	3,440	-7.90
Dept: 038 LINK ROAD MAINTENANCE					
967.000 PROJECT COSTS	3,987	13,122	13,122	10,716	-18.34
Total LINK ROAD MAINTENANCE	3,987	13,122	13,122	10,716	-18.34
Dept: 039 TRACEY LANE SAD					
967.000 PROJECT COSTS	1,476	5,467	5,467	4,071	-25.54
Total TRACEY LANE SAD	1,476	5,467	5,467	4,071	-25.54
Dept: 040 RIDGECREST S.A.D.					
967.000 PROJECT COSTS	1,685	10,943	10,943	10,538	-3.70
Total RIDGECREST S.A.D.	1,685	10,943	10,943	10,538	-3.70
Dept: 054 BIRCHCREST					
967.000 PROJECT COSTS	2,601	9,860	9,860	6,626	-32.80
Total BIRCHCREST	2,601	9,860	9,860	6,626	-32.80
Total Expenditures	16,199	84,427	84,427	73,709	-12.69
Total SAD ROAD MAINTENANCE	8,934	-57,721	-57,721	-68,514	0.00



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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 814 - ROAD PROJECTS					
Revenues					
664.000 INTEREST EARNED	0	0	0	0	0.00
694.000 CASH OVER AND SHORT	0	0	0	0	0.00
699.000 APPROPRIATION TRANSFER IN	0	0	0	0	0.00
Dept: 034 HIGHSLOPE SAD					
664.000 INTEREST EARNED	3	0	0	0	0.00
669.000 INTEREST FROM SAD PMT	665	517	517	0	-100.00
672.000 SPECIAL ASSESSMENTS	8,740	8,013	8,013	0	-100.00
699.000 APPROPRIATION TRANSFER IN	0	0	0	0	0.00
Total HIGHSLOPE SAD	9,408	8,530	8,530	0	-100.00
Dept: 059 BRANDYWINE ROAD					
664.000 INTEREST EARNED	77	0	0	0	0.00
669.000 INTEREST FROM SAD PMT	10,295	7,622	7,622	4,939	-35.20
672.000 SPECIAL ASSESSMENTS	46,678	44,811	44,811	44,811	0.00
Total BRANDYWINE ROAD	57,050	52,433	52,433	49,750	-5.12
Dept: 061 ROSE ANN DRIVE- SAD					
664.000 INTEREST EARNED	9	0	0	0	0.00
669.000 INTEREST FROM SAD PMT	4,677	4,093	4,093	3,508	-14.29
672.000 SPECIAL ASSESSMENTS	9,022	9,022	9,022	9,022	0.00
Total ROSE ANN DRIVE- SAD	13,708	13,115	13,115	12,530	-4.46
Total Revenues	80,166	74,078	74,078	62,280	-15.93

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 814 - ROAD PROJECTS					
Expenditures					
809.000 BANK FEES	0	0	0	0	0.00
Total Expenditures	0	0	0	0	0.00
Total ROAD PROJECTS	80,166	74,078	74,078	62,280	-15.93

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 865 - STREET LIGHTING FUND					
Revenues					
Dept: 070 COUNTRY CLUB ANNEX LT					
672.000 SPECIAL ASSESSMENTS	9,472	6,740	6,740	7,087	5.15
Total COUNTRY CLUB ANNEX LT	9,472	6,740	6,740	7,087	5.15
Dept: 071 DONALD DRIVE LIGHT					
672.000 SPECIAL ASSESSMENTS	251	219	219	197	-10.05
Total DONALD DRIVE LIGHT	251	219	219	197	-10.05
Dept: 072 BRANDYWINE FARMS LIGHT					
672.000 SPECIAL ASSESSMENTS	885	697	697	686	-1.58
Total BRANDYWINE FARMS LIGHT	885	697	697	686	-1.58
Dept: 073 HARVEST HILLS LIGHTS					
672.000 SPECIAL ASSESSMENTS	871	682	682	686	0.59
Total HARVEST HILLS LIGHTS	871	682	682	686	0.59
Dept: 074 GREENFIELD POINTE LIGHTS					
672.000 SPECIAL ASSESSMENTS	884	696	696	686	-1.44
Total GREENFIELD POINTE LIGHTS	884	696	696	686	-1.44
Dept: 075 BRIGHTON GARDENS					
672.000 SPECIAL ASSESSMENTS	975	857	857	785	-8.40
Total BRIGHTON GARDENS	975	857	857	785	-8.40
Dept: 076 EAGLE HEIGHTS					
672.000 SPECIAL ASSESSMENTS	475	379	379	370	-2.37
Total EAGLE HEIGHTS	475	379	379	370	-2.37
Dept: 077 GREENFIELD SHORES 1-2-3-4 LOP					
672.000 SPECIAL ASSESSMENTS	617	745	745	785	5.37
Total GREENFIELD SHORES 1-2-3-4 LOP	617	745	745	785	5.37
Dept: 078 DE MARIA LIGHTS					
672.000 SPECIAL ASSESSMENTS	509	416	416	370	-11.06
Total DE MARIA LIGHTS	509	416	416	370	-11.06
Dept: 079 RAVENSWOOD LIGHTS					
672.000 SPECIAL ASSESSMENTS	1,061	879	879	740	-15.81
Total RAVENSWOOD LIGHTS	1,061	879	879	740	-15.81
Dept: 080 MAPLE RIDGE SUB					
672.000 SPECIAL ASSESSMENTS	475	379	379	370	-2.37
Total MAPLE RIDGE SUB	475	379	379	370	-2.37
Dept: 081 ALGER PINES					
672.000 SPECIAL ASSESSMENTS	885	697	697	686	-1.58
Total ALGER PINES	885	697	697	686	-1.58
Dept: 082 SHENANDOAH					
672.000 SPECIAL ASSESSMENTS	928	727	727	712	-2.06
Total SHENANDOAH	928	727	727	712	-2.06
Dept: 084 SHENANDOAH POND HOMEOWNERS					
672.000 SPECIAL ASSESSMENTS	895	717	717	704	-1.81
Total SHENANDOAH POND HOMEOWNERS	895	717	717	704	-1.81
Dept: 085 OAKS AT BEACH LAKE					
672.000 SPECIAL ASSESSMENTS	2,654	2,089	2,089	2,056	-1.58
Total OAKS AT BEACH LAKE	2,654	2,089	2,089	2,056	-1.58

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 865 - STREET LIGHTING FUND					
Total Revenues	21,839	16,919	16,919	16,920	0.01

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 865 - STREET LIGHTING FUND					
Expenditures					
Dept: 070 COUNTRY CLUB ANNEX LT					
921.000 STREET LIGHTING	6,063	6,740	6,740	7,271	7.88
967.000 PROJECT COSTS	0	0	0	0	0.00
Total COUNTRY CLUB ANNEX LT	6,063	6,740	6,740	7,271	7.88
Dept: 071 DONALD DRIVE LIGHT					
921.000 STREET LIGHTING	204	219	219	201	-8.22
Total DONALD DRIVE LIGHT	204	219	219	201	-8.22
Dept: 072 BRANDYWINE FARMS LIGHT					
921.000 STREET LIGHTING	678	697	697	703	0.86
Total BRANDYWINE FARMS LIGHT	678	697	697	703	0.86
Dept: 073 HARVEST HILLS LIGHTS					
921.000 STREET LIGHTING	570	682	682	703	3.08
Total HARVEST HILLS LIGHTS	570	682	682	703	3.08
Dept: 074 GREENFIELD POINTE LIGHTS					
921.000 STREET LIGHTING	624	696	696	703	1.01
Total GREENFIELD POINTE LIGHTS	624	696	696	703	1.01
Dept: 075 BRIGHTON GARDENS					
921.000 STREET LIGHTING	758	857	857	805	-6.07
Total BRIGHTON GARDENS	758	857	857	805	-6.07
Dept: 076 EAGLE HEIGHTS					
921.000 STREET LIGHTING	339	379	379	379	0.00
Total EAGLE HEIGHTS	339	379	379	379	0.00
Dept: 077 GREENFIELD SHORES 1-2-3-4 LOP					
921.000 STREET LIGHTING	744	745	745	805	8.05
Total GREENFIELD SHORES 1-2-3-4 LOP	744	745	745	805	8.05
Dept: 078 DE MARIA LIGHTS					
921.000 STREET LIGHTING	339	416	416	379	-8.89
Total DE MARIA LIGHTS	339	416	416	379	-8.89
Dept: 079 RAVENSWOOD LIGHTS					
921.000 STREET LIGHTING	677	879	879	758	-13.77
Total RAVENSWOOD LIGHTS	677	879	879	758	-13.77
Dept: 080 MAPLE RIDGE SUB					
921.000 STREET LIGHTING	339	379	379	379	0.00
Total MAPLE RIDGE SUB	339	379	379	379	0.00
Dept: 081 ALGER PINES					
921.000 STREET LIGHTING	624	697	697	703	0.86
Total ALGER PINES	624	697	697	703	0.86
Dept: 082 SHENANDOAH					
921.000 STREET LIGHTING	651	727	727	731	0.55
Total SHENANDOAH	651	727	727	731	0.55
Dept: 084 SHENANDOAH POND HOMEOWNERS					
921.000 STREET LIGHTING	642	717	717	721	0.56
Total SHENANDOAH POND HOMEOWNERS	642	717	717	721	0.56
Dept: 085 OAKS AT BEACH LAKE					
921.000 STREET LIGHTING	1,872	2,089	2,089	2,109	0.96

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Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
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Fund: 865 - STREET LIGHTING FUND					
Expenditures					
Total OAKS AT BEACH LAKE	1,872	2,089	2,089	2,109	0.96
Total Expenditures	15,124	16,919	16,919	17,350	2.55
Total STREET LIGHTING FUND	6,715	0	0	-430	0.00

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 871 - MUNICIPAL REFUSE					
Revenues					
Dept: 056 RAVENSWOOD					
664.000 INTEREST EARNED	13	0	0	10	0.00
672.000 SPECIAL ASSESSMENTS	26,928	26,928	26,928	26,928	0.00
Total RAVENSWOOD	26,941	26,928	26,928	26,938	0.04
Dept: 082 SHENANDOAH					
664.000 INTEREST EARNED	19	0	0	15	0.00
672.000 SPECIAL ASSESSMENTS	22,913	22,913	22,913	0	-100.00
Total SHENANDOAH	22,932	22,913	22,913	15	-99.93
Dept: 529 WOODLAND/AIRWAY ASSESSMENT					
664.000 INTEREST EARNED	54	0	0	40	0.00
672.100 SPECIAL ASSESSMENTS	45,552	45,552	45,552	45,552	0.00
Total WOODLAND/AIRWAY ASSESSMENT	45,606	45,552	45,552	45,592	0.09
Total Revenues	95,479	95,393	95,393	72,545	-23.95

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 871 - MUNICIPAL REFUSE					
Expenditures					
Dept: 056 RAVENSWOOD					
967.000 PROJECT COSTS	26,928	26,928	26,928	26,928	0.00
Total RAVENSWOOD	26,928	26,928	26,928	26,928	0.00
Dept: 082 SHENANDOAH					
967.000 PROJECT COSTS	22,576	22,913	22,913	17,185	-25.00
Total SHENANDOAH	22,576	22,913	22,913	17,185	-25.00
Dept: 529 WOODLAND/AIRWAY ASSESSMENT					
967.100 ADDTL PROJECT COSTS	43,745	45,552	45,552	45,552	0.00
Total WOODLAND/AIRWAY ASSESSMENT	43,745	45,552	45,552	45,552	0.00
Total Expenditures	93,249	95,393	95,393	89,665	-6.00
Total MUNICIPAL REFUSE	2,230	0	0	-17,120	0.00



Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 880 - SAD AQUATICS					
Revenues					
Dept: 107 CLARK LAKE AQUATICS					
664.000 INTEREST EARNED	58	0	0	40	0.00
671.000 OTHER REVENUE	0	0	0	0	0.00
672.000 SPECIAL ASSESSMENTS	12,650	12,650	12,650	0	-100.00
Total CLARK LAKE AQUATICS	12,708	12,650	12,650	40	-99.68
Dept: 550 WOODLAND LAKE AQUATIC					
664.000 INTEREST EARNED	135	0	0	80	0.00
672.000 SPECIAL ASSESSMENTS	67,577	58,319	58,319	59,905	2.72
676.000 REIMBURSEMENT	0	0	0	0	0.00
Total WOODLAND LAKE AQUATIC	67,712	58,319	58,319	59,985	2.86
Total Revenues	80,420	70,969	70,969	60,025	-15.42

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 880 - SAD AQUATICS					
Expenditures					
Dept: 107 CLARK LAKE AQUATICS					
809.000 BANK FEES	0	0	0	0	0.00
967.000 PROJECT COSTS	8,749	41,900	41,900	38,438	-8.26
Total CLARK LAKE AQUATICS	8,749	41,900	41,900	38,438	-8.26
Dept: 550 WOODLAND LAKE AQUATIC					
809.000 BANK FEES	0	0	0	0	0.00
967.000 PROJECT COSTS	53,466	137,856	137,856	88,585	-35.74
Total WOODLAND LAKE AQUATIC	53,466	137,856	137,856	88,585	-35.74
Total Expenditures	62,215	179,756	179,756	127,023	-29.34
Total SAD AQUATICS	18,205	-108,787	-108,787	-66,998	0.00