

# **CHARTER TOWNSHIP OF BRIGHTON**

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

## **ADOPTED BUDGET**

**2012 - 2013**

# 2012-2013 BUDGET

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# Memo

To: Township Board of Trustees  
From: Dan Bishop, Manager  
Date: March 26, 2012  
Re: Definitions of Fund Balances

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Under GASB 54, the definitions of Fund Balances have been changed. I have attempted to clarify what the new definitions mean and how we are to use them:

- 1) Nonspendable. A portion of fund balance that is not in a spendable form ie inventory, prepaid expenses or noncurrent inventories. We do not have a lot of these as we do not prepay a lot of expenses or hold a lot of inventory. However in the upcoming audit we may be identifying some inventories we hold and what the value of these inventories may be as a result of depreciation ie grinder pumps.
- 2) Restricted. Constraints are placed on these funds from a source higher than the Township Board ie State or Federal law, constitutional or legislation constraints or creditors. We have several SADs, a cemetery perpetual care fund and budget stabilization fund with additional state mandated constraints and some outstanding liabilities that have first claim to some of our funds. These funds can only be used for limited purposes.
- 3) Committed. These are amounts committed by a specific purpose by the Township Board and while not subject to legal enforceability like a restricted fund balance, the Township does need to meet our financial obligations. I have included unemployment benefits, building permit fees due the County and debt payments in this account.
- 4) Assigned. These are funds designated by the Township Board for a purpose but no liability has been incurred. This would include accounts like Future Road Funds, Contingent Liability etc. The difference between Assigned and Committed is fuzzy at best.
- 5) Unassigned. Amounts with no specific claim as identified above.

**BUDGET LETTER**  
for the 2012-2013 Fiscal Year  
Charter Township of Brighton

**Honorable Township Board of Trustees:**

I am pleased to present to you the enclosed 2012-2013 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 general operating 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 still offers services to our residents in an economically responsible manner.

We are showing a slight increase in our Constitutional State Revenue Sharing largely due to an increase in our 2010 census count. Property values started to decline four years ago and this reduction in property values, and subsequent reduction in taxes generated through the Ad Valorum taxes, is anticipated to continue, but at a much slower pace. A 2% reduction in taxable values and property taxes has been budgeted. Interest rates continue to be extremely low and interest income has been adjusted accordingly. We have budgeted a conservative projection of revenue, anticipating a continued moderate decline in property taxes and continued low interest rates.

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.

We continue to invest in technology so that our employees remain as productive as possible. A new VOIP phone system is anticipated in the upcoming year as well as new cable TV equipment that will allow us better broadcast capabilities as well as live streaming of Board meetings.

The Township Board has been very prudent in managing the benefits for employees. We will continue to research all options with the goal of managing costs on behalf of the Township’s taxpayers and providing a fair and balanced benefit package to our employees. The researching of the benefit package will continue throughout this fiscal year as well.

We are setting money aside for future known expenditures including “charge backs” to Livingston County for delinquent taxes and SAD payments, new election equipment and funding a sewer bond reserve.

Funding for the Elections Department has been increased to meet the demand of the Presidential and school election(s) this fiscal year.

Based upon the CPI-W (Dec-Dec) of 3.9%, a 1% increase in gross payroll has been budgeted for all current payroll employees. While budgeted, the elected officials have decided to not accept the 1% increase. 2.9% of gross payroll is budgeted for salary restructuring pending a salary structure review. As some employees have picked up additional duties in the reorganization of the township Hall, this review will ascertain whether additional compensation is warranted. These funds may be distributed once the Township Board has reviewed and approved a salary structure.

To improve effectiveness, and begin succession planning, several additional positions are included in the Administration/Manager, Assessing and Clerk's departments.

We continue to working diligently with Livingston County to close out our building permits and recover our costs as well as compensate the County for work actually performed in closing out our permits. 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. 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. The Township Board recently reduced the pension multiplier and eliminated the Cost of Living Adjustment for all employees hired or first time elected after November 1, 2011. We continue to pre-fund future pension liabilities to insure no unfunded legacy costs exists.

Some things that remain on our horizon are serious.

The Township continues to monitor delinquent taxes. Should any large developments near default or any trends materialize that would have a significant impact on the Township's finances, Township Staff will inform the Township Board and prepare an action plan that would address the situation.

Our sewer 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 cost 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 insure 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 been requested. We have raised rates to reflect the economic condition of the Sewer Fund. The Township Board has created a Sewer Bond Reserve and is annually earmarking money from the General Fund as well as earmarking money from the Collette Dump Reserve 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 is requiring more maintenance and replacement of critical parts. The failure of grinder pumps is increasing as they age. The Township Board has made prefunding a future system improvement/maintenance reserve fund a

priority. This year the General Fund will loan the Sewer Capital Reserve Fund \$140,000 to help bring the reserve fund up to a minimum acceptable level and defray raising the sewer O+M charge this year. The Township Board is also reviewing an aggressive plan to expand the sewer lines into neighborhoods that have previously expressed interest in obtaining sewer services. 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 payment or plan for future system improvements. The water fund is also not generating enough money to cover the maintenance costs charged by the City of Brighton. This issue will need to be addressed by the Township Board in the near future. The Township Board plans on paying off this bond in 2013 with reserved funds.

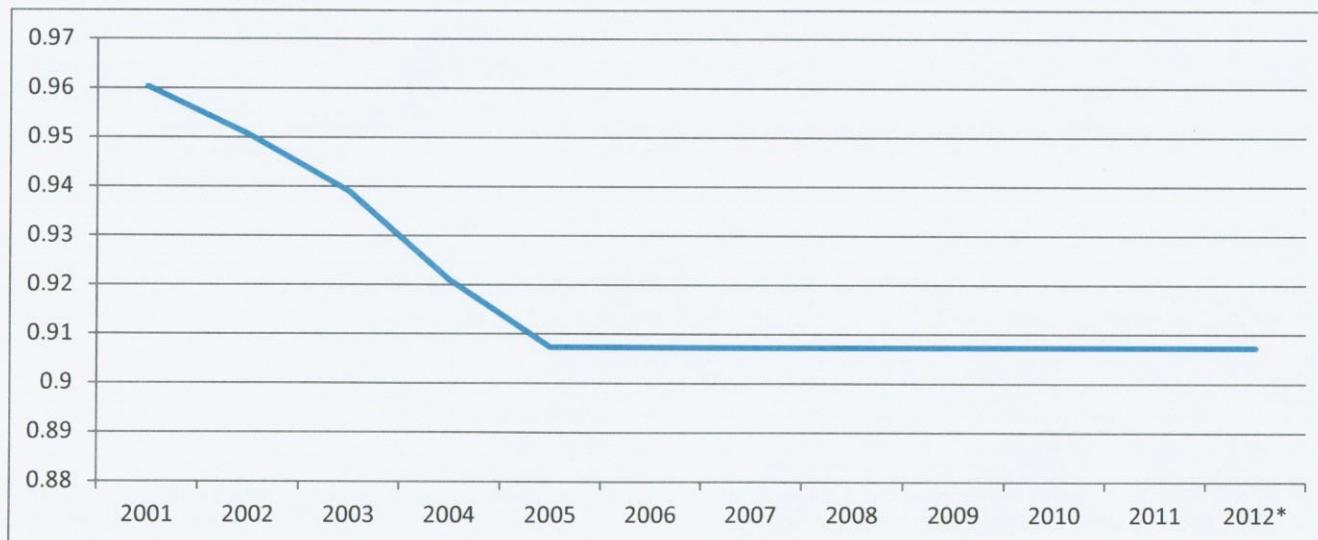
This budget is a balanced budget. While this budget is only for the upcoming fiscal year, we continue to look several years ahead and plan accordingly.

Sincerely,  
Daniel Bishop  
Township Manager

## MILLAGE RATE HISTORY

### 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
2012*	0.9073

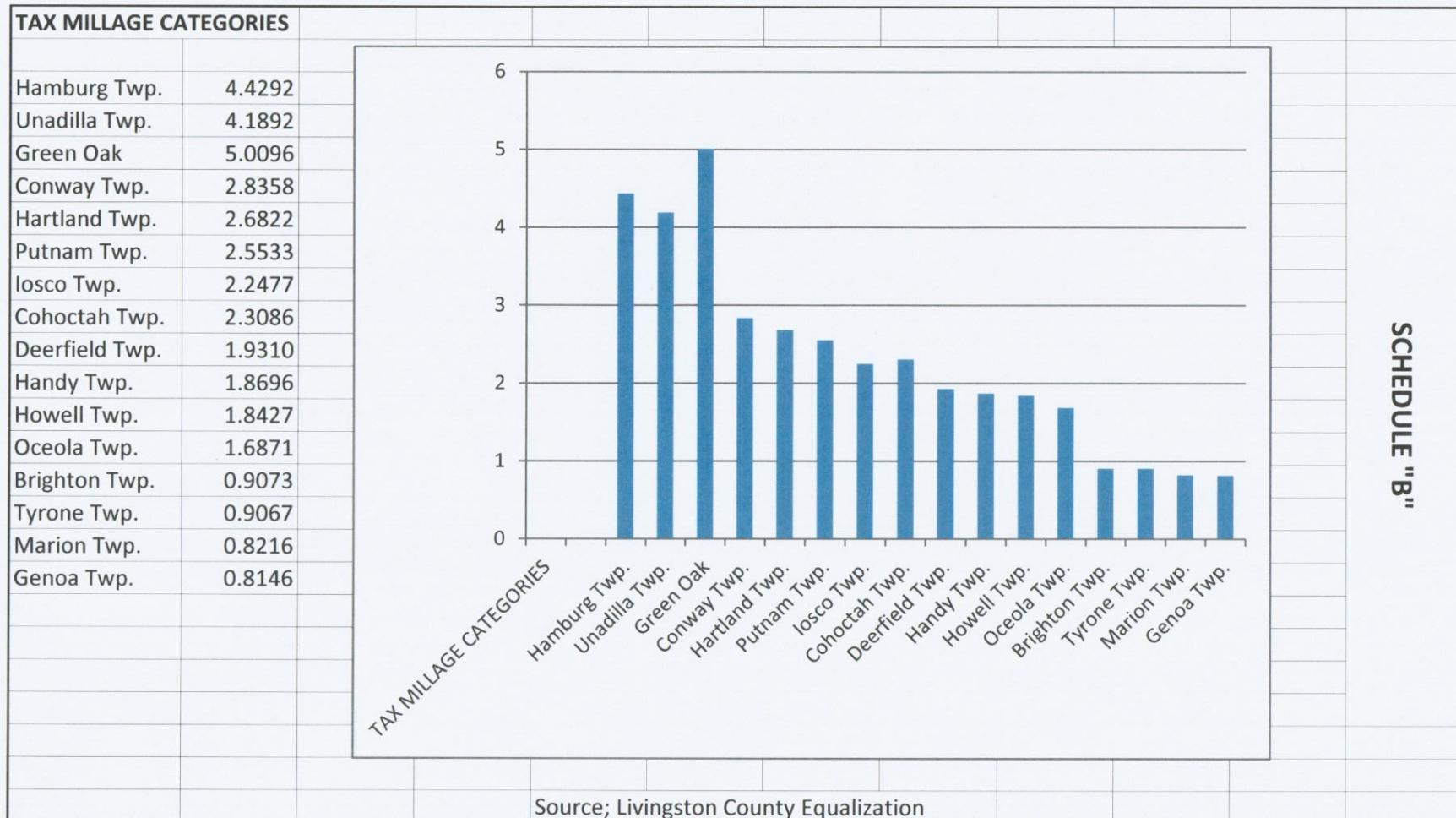


2012MillageRateHistory

SCHEDULE "A"

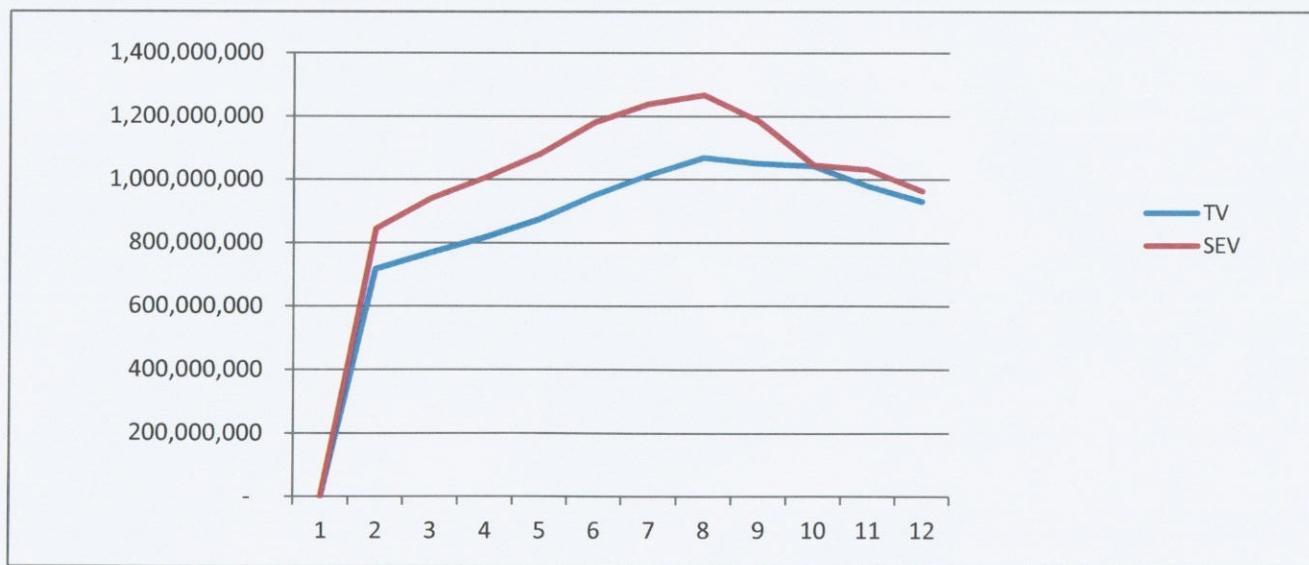
Source: Livingston County Equilization Office

### 2012 MILLAGE SPREAD



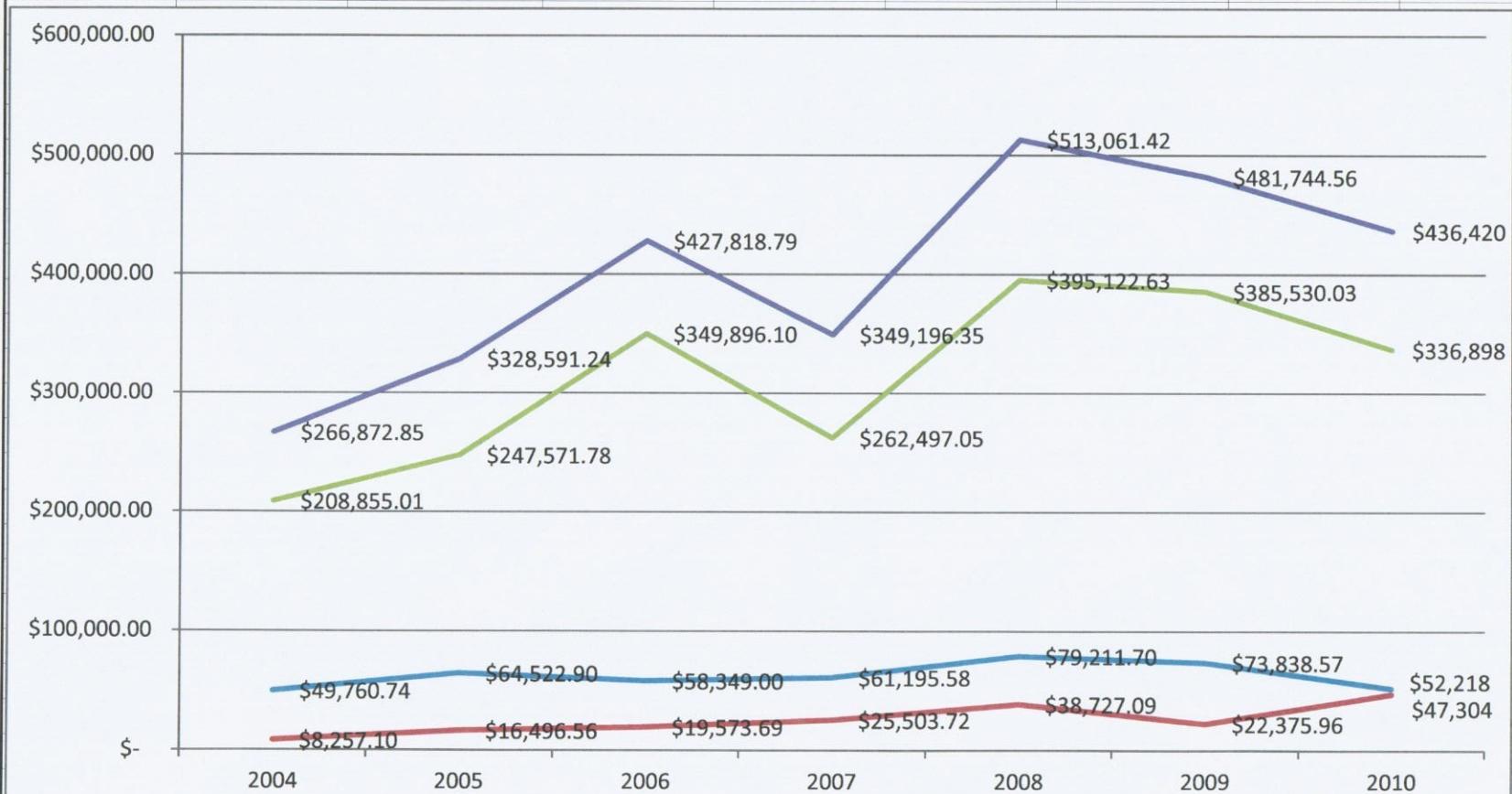
**BRIGHTON CHARTER TOWNSHIP**  
**TAXABLE VALUE / STATE EQUALIZED VALUE**  
**HISTORY 2000 - 2011**

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
2011	930,675,861	962,665,702



Source: Brighton Township Assessors Office

	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



2011 Delinquency Rates

Source: Brighton Township Treasurers Office

**101**  
**GENERAL FUND**  
**REVENUES**

**402.000 Property Taxes.** We are anticipating a 2% 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 2% 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. The decrease in people using cable TV has not occurred as predicted. Fees are calculated using todays collections.

**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.

**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.

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

**667.000 Rent-Cell Tower** is cell tower lease. Currently the leases are with American Tower and Tower Assets Newco II LLC (formerly Cingular/AT&T).

**667.200 State of Michigan Lease Payment** This is for the lease payment made by the State of Michigan to Brighton Township for the lease of the new MSP post. It is anticipated that the building will be completed and the State Police will become paying tenants in November.

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

**672.591 Spec Assess Revenue-CCA** This is for hooking the Country Club Annex into the City water system. Principle repayment to the General Fund is shown here.

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

**675.000 PEG Fees** These are funds we get from AT+T and Mi Bell for Public Education and Government Cable TV. We received our entire franchise period Comcast PEG payment in this current fiscal year.

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

**678.000 Reimbursement-State Primary** This is money we will receive for running the primary in February but the check comes much later in the year. While the money may come in after April 1, it will be booked back to the 2011-2012 fiscal year.

**NOTE: Fund Balance(s):**

Unassigned	\$ 3,464,590
Assigned	\$ 2,573,254 Bond Payment Reserve
Assigned	\$ 557,395 Collette Dump Monitoring
Assigned	\$ 130,000 Tax Appeals
Assigned	\$ 400,000 Sewer Bond Reserve
Assigned	\$ 40,000 Election Equipment
Assigned	\$ 1,500,000 Sewer Expansion

## FINAL BUDGET

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 3/28/2012  
 10:33 am

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	885,071	801,732	801,732	831,694	3.74
423.000 MOBILE HOME FEES	270	300	300	300	0.00
445.000 INTEREST/PENALTIES	390	100	100	100	0.00
447.000 PROPERTY TAX ADMIN FEE	249,449	227,042	227,042	240,961	6.13
448.000 SUMMER TAX COLLECTION SVC CHG	23,468	23,400	23,400	24,000	2.56
448.100 DOG LICENSE COLLECTION FEE	462	1,000	1,000	500	-50.00
451.000 CABLE TV FEE	253,808	210,000	210,000	250,000	19.05
460.000 TELECOMM. R.O.W. MAINT FEE	13,473	13,000	13,000	13,000	0.00
465.000 LICENSE/PERMITS	490	25	25	25	0.00
481.000 SIGN PERMITS	900	100	100	100	0.00
482.000 TENANT OCCUPANCY	1,340	1,000	1,000	1,000	0.00
482.100 TEMPORARY USE	1,000	1,000	1,000	1,000	0.00
482.200 LAND USE PERMIT	8,035	3,000	3,000	4,000	33.33
482.300 HOME OCCUPATIONS	180	0	0	0	0.00
574.000 STATE REVENUE SHARING	1,161,139	1,089,000	1,089,000	1,269,388	16.56
607.000 ADMINISTRATIVE FEE SEWER	4,448	4,670	4,670	4,670	0.00
609.000 PLANNING FEES	32,041	8,000	8,000	15,000	87.50
609.100 ZONING FEES	2,300	3,000	3,000	3,000	0.00
615.000 PLAN REVIEW FEE	250	100	100	100	0.00
622.000 SOIL REMOVAL FEE	100	150	150	150	0.00
625.000 ADDRESSING	60	0	0	60	0.00
627.000 SALE OF TRASH TAGS	75	100	100	100	0.00
645.000 SALE OF MATERIALS	3,153	2,000	2,000	2,000	0.00
646.000 SALE OF INVENTORY	0	100	100	100	0.00
650.000 SALE OF CEMETERY LOTS	0	100	100	100	0.00
655.000 NSF FEE	385	100	100	100	0.00
656.000 FINES	0	100	100	100	0.00
664.000 INTEREST EARNED	34,185	30,000	30,000	30,000	0.00
664.001 INTEREST EARNED CCA LOAN	0	0	0	0	0.00
664.589 INTEREST SEWER RESERVE LOAN	0	0	0	2,800	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
667.000 RENT- CELL TOWER	74,175	72,920	72,920	72,920	0.00
667.200 RENT- MSP	0	0	0	57,285	0.00
669.591 SAD INTEREST	34,394	29,290	29,290	23,976	-18.14
669.805 SAD INT LAKESHORE	17,163	13,018	13,018	10,526	-19.14
671.000 OTHER REVENUE	2,316	1,000	1,000	1,000	0.00
672.591 SPEC IAL ASSESS REVENUE-CCA	91,080	80,280	80,280	79,920	-0.45
672.805 SPECIAL ASSESS REV LAKESHORE S	45,706	0	0	25,062	0.00
675.000 COMCAST PEG FEE	14,755	11,900	11,900	14,700	23.53
676.000 REIMBURSEMENT	2,427	9,049	9,049	100	-98.89
677.000 REIMBURSEMENT-SCHOOL ELECTIONS	11,286	8,000	8,000	10,000	25.00
678.000 REINMBURSEMENT-STATE PRIMARY	0	15,000	15,000	0	-100.00
687.000 REFUNDS	2,996	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
699.257 TRAN IN BUDGET STABLILZ	3,082	0	0	0	0.00
699.369 TRAN IN FROM BUILD AUTHORITY	128	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		2,988,939	2,672,593	2,672,593	3,002,854
					12.36

## GENERAL FUND 101 EXPENDITURES

### LEGISLATIVE – TOWNSHIP BOARD 101

**702.000 Trustee Wages** These are wages paid to Township Trustees. A 1% increase has been budgeted for all payroll employees. While budgeted, the elected officials have decided not to accept the 1% increase.

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

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

**716.600 Discretionary Increase** A CPI-W of 3.9% (Dec-Dec) is anticipated for current payroll employees. A 1% increase is budgeted on gross payroll based on the CPI-W for general employees. An additional 2.9% is budgeted pending a salary structure review. As some employees have picked up extra duties in the reorganization of the Township Hall, this review will ascertain whether additional compensation is warranted. These funds may be distributed once the board has reviewed and approved a salary structure. FICA and Medicare are added here for distribution to the various departments if salary adjustments are warranted.

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

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

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

**818.000 Consulting.** Consulting for the legislative board not associated with a particular project. This includes 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.

**900.000 Printing & Publishing** is for legal notices primarily meeting minute s. 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. Codification was completed in 2011.

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

**958.700 Econ Dev.** This is for our contribution for participating with EDC/SPARK.

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

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

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

## FINAL BUDGET

 Page: 3  
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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: 101 LEGISLATIVE-TWSP BOARD					
702.000 SALARY-ELECTED	26,979	27,630	27,630	27,905	1.00
715.000 FICA	1,673	2,154	2,154	1,735	-19.45
715.010 MEDICARE	391	508	508	405	-20.22
716.400 HRA ADMINISTRATION FEES	673	890	890	700	-21.35
716.600 DISCRETIONARY INCREASE	0	7,458	7,458	21,075	182.57
717.000 LIFE INSURANCE	403	435	435	180	-58.62
718.000 PENSION	6,711	6,910	6,910	6,910	0.00
718.100 PENSION FEES	549	750	750	600	-20.00
727.000 SUPPLIES	221	500	500	500	0.00
811.100 WORKERS'COMP	47	60	60	60	0.00
818.000 CONSULTING	5,350	5,000	5,000	6,000	20.00
819.000 ENGINEERING SERVICES	9,690	15,000	15,000	15,000	0.00
860.000 EDUCATION	5	1,000	1,000	1,000	0.00
873.000 MILEAGE	125	200	200	200	0.00
900.000 PRINTING & PUBLISHING	4,628	6,000	6,000	6,000	0.00
900.100 ORDINANCE CODIFICATION	400	8,000	8,000	8,000	0.00
958.000 DUES	8,611	11,000	11,000	11,000	0.00
958.700 ECONOMIC DEVOPMENT	0	18,000	18,000	18,000	0.00
958.750 SMALL BUSINESS DEVELOPMENT	0	2,000	2,000	2,000	0.00
969.000 CONTINGENCIES	0	1,000	1,000	1,000	0.00
Total LEGISLATIVE-TWSP BOARD	66,454	114,495	114,495	128,270	12.03

## **SUPERVISOR**

### **171**

**702.000 Supervisor Wages** These are the wages for the Township Supervisor. A 1% increase has been added for all payroll employees. While budgeted, the elected officials have decided not to accept the 1% increase.

**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.

## FINAL BUDGET

 Page: 4  
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Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
<b>Fund: 101 - GENERAL FUND</b>					
<b>Expenditures</b>					
Dept: 171 SUPERVISOR					
702.000 SALARY-ELECTED	27,902	28,574	28,574	28,859	1.00
715.000 FICA	1,707	1,775	1,775	1,790	0.85
715.010 MEDICARE	399	415	415	420	1.20
717.000 LIFE INSURANCE	117	125	125	70	-44.00
718.000 PENSION	2,783	2,860	2,860	2,890	1.05
718.100 PENSION FEES	183	275	275	200	-27.27
727.000 SUPPLIES	45	45	45	50	11.11
811.100 WORKERS'COMP	41	60	60	60	0.00
860.000 EDUCATION	556	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	500	41.64
970.000 CAPITAL OUTLAY	0	1,000	1,000	1,000	0.00
Total SUPERVISOR	33,843	36,482	36,482	36,839	0.98

## ADMINISTRATION

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

**703.000 Salary Full-Time** This is the salary line item for the Township Manager. A 1% increase has been added for all payroll employees.

**707.000 Hourly Part-Time** This is for when the receptionist is off for vacation or other reasons and includes a twenty four (24) hour per week Administrative Assistant for the Township Manager.

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

**716.100 HRA** This includes the HRA contribution for eligible employees to participate in the Township insurance plan pr the approved Township policy.

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

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

**826.010 Temporary Employment Services.** Due to staffing needs, the Township is currently utilizing Kelly Services to provide additional secretarial and assessing duties. The cost of this contract is split 90/10 with Assessing. We are budgeting for 35 hours pr week.

**860.000 Education** This is for educational seminars needed for 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 copier/printer is budgeted. The cost will be split 50/50 with Assessing.

## 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: 172 ADMINISTRATION-MANAGER					
703.000 SALARY-NOT ELECTED	83,086	80,800	80,800	81,608	1.00
707.000 HOURLY- PART TIME	3,271	4,000	4,000	22,720	468.00
715.000 FICA	7,221	5,290	5,290	6,470	22.31
715.010 MEDICARE	1,689	1,240	1,240	1,515	22.18
716.000 HOSPITALIZATION INSURANCE	0	11,785	11,785	17,240	46.29
716.100 HRA	0	1,500	1,500	2,000	33.33
716.500 PAYMENT IN LIEU OF HEALTH INS	7,676	1,000	1,000	0	-100.00
717.000 LIFE INSURANCE	417	250	250	260	4.00
718.000 PENSION	9,337	6,470	6,470	6,530	0.93
719.000 DISABILITY INS	1,526	1,150	1,150	1,190	3.48
727.000 SUPPLIES	138	500	500	300	-40.00
730.000 POSTAGE	251	500	500	300	-40.00
737.000 SMALL EQUIPMENT EXPENSE	0	0	0	0	0.00
811.100 WORKERS'COMP	536	430	430	525	22.09
818.000 CONSULTING	20	100	100	100	0.00
826.010 TEMPORARY EMPLOYMENT SERVICES	7,343	30,000	30,000	32,760	9.20
860.000 EDUCATION	89	360	360	500	38.89
873.000 MILEAGE	0	100	100	100	0.00
958.000 DUES	646	700	700	700	0.00
969.000 CONTINGENCIES	0	0	0	500	0.00
970.000 CAPITAL OUTLAY	0	1,400	1,400	4,250	203.57
Total ADMINISTRATION-MANAGER	123,246	147,575	147,575	179,568	21.68

## 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. Effective January 1, 2012, all school board candidate elections will be on a November General election ballot with the school districts responsible for any additional costs beyond what we would incur normally. The school districts still have the option to run a February, May or August ballot question due to recent legislative changes. 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.

Hartland Consolidated Schools (HCS) and the Brighton Area Schools will be moving forward with a ballot question in May so we have included the anticipated expenses and revenue/reimbursement that we will receive from HCS for administering their elections. 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.

**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. A 1% increase has been budgeted for all current payroll employees. While budgeted, the elected officials have decided not to take the 1% increase.

**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. A 1% increase has been budgeted for all current payroll employees.

**706.000 Hourly Full-Time** This is the time that the accountant spends on elections. A 1% increase has been budgeted for all current payroll employees.

**707.000 Hourly Part-Time** Wages for elections coordinator and additional part time help during the heavy election cycle activities for the Primary and General Election. A 1% increase has been budgeted for all current payroll employees.

**714.000 Election Worker** covers the cost of the poll workers essentially. We will have three (3) elections next year. (Hartland Consolidated Schools and Brighton Area Schools in May, Primary in August, General presidential 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.

**716.100 HRA** This includes the HRA contributions for eligible employees to participate in the Township insurance plan per Township policy.

**718.000 Pension** All full time General Employees participate in a township Defined Benefit retirement plan, which is currently 105% funded. Full time Elected Officials participate in another township Defined Benefit plan which is currently 136% 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 136% funded. The Township Board recently reduced the multiplier and eliminated the COLA benefit for all employees hired or first time elected after November 1, 2011.

**727.000 Supplies** are increased due to the volume of applications, poll lists, polling locations and number of elections.

**730.000 Postage** Due to changes in bulk mail requirements, mail delivery time frames and based upon the recommendation of the Bureau of Elections, we will no longer be sending election mail via bulk mail. The Election Commission discussed mailing the AV Applications bulk first class and AV Ballots by first class but after evaluation of the time involved, cost and mail delivery times, we have included the cost for mailing all election mail first class. The cost differential is \$20 to \$75 depending on the election.

**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. In addition, in 2012 all election workers need to be recertified. I thought it would be helpful to show these costs directly under 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.

**931.000 Equipment Maintenance and Repair** This is for the election equipment diagnostic testing.

**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 in 2011. This will serve as the QVF server.

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

## FINAL BUDGET

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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: 191 ELECTIONS					
702.000 SALARY-ELECTED	15,615	13,394	13,394	16,233	21.20
704.000 WAGES - DEPUTY	3,711	943	943	3,809	303.92
706.000 HOURLY FULL TIME	0	1,669	1,669	1,968	17.93
707.000 HOURLY- PART TIME	26,183	21,600	21,600	33,331	54.31
714.000 ELECTION WORKER	32,869	18,565	18,565	49,990	169.27
715.000 FICA	2,783	2,315	2,315	3,435	48.38
715.010 MEDICARE	651	550	550	805	46.36
716.000 HOSPITALIZATION INSURANCE	7,004	5,645	5,645	9,700	71.83
716.100 HRA	504	610	610	900	47.54
717.000 LIFE INSURANCE	45	128	128	160	25.00
718.000 PENSION	427	310	310	440	41.94
719.000 DISABILITY INS	51	35	35	90	157.14
727.000 SUPPLIES	3,803	3,973	3,973	6,800	71.16
730.000 POSTAGE	4,823	7,000	7,000	6,200	-11.43
737.000 SMALL EQUIPMENT EXPENSE	0	300	300	150	-50.00
811.100 WORKERS'COMP	108	155	155	230	48.39
818.100 CONSULTING-ACCURACY TESTING	7,266	1,500	1,500	8,500	466.67
860.000 EDUCATION	8	27	27	6,800	25085.19
873.000 MILEAGE	538	600	600	750	25.00
900.000 PRINTING & PUBLISHING	231	1,500	1,500	750	-50.00
931.000 EQUIPMENT MAINTENANCE & REPAIR	0	300	300	600	100.00
940.000 EQUIPMENT RENTAL	287	600	600	600	0.00
958.000 DUES	75	0	0	150	0.00
969.000 CONTINGENCIES	0	300	300	300	0.00
970.000 CAPITAL OUTLAY	0	500	500	750	50.00
Total ELECTIONS	106,982	82,519	82,519	153,441	85.95

## 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. A 1% increase is budgeted for all current payroll employees.

**706.000 Hourly Full Time** includes the wages for the Assistant Assessor. An additional full time Assessor/Clerical employee has been budgeted. While we are budgeted for a full time employee we will advertised for a thirty two to forty hour employee. A 1% increase has been budgeted for all current payroll employees.

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

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

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

**716.100 HRA** This includes the HRA contribution for eligible employees to participate in the Township Insurance plan pr Township policy.

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

**718.000 Pension.** All full time General Employees currently participate in the Townships Defined Benefit retirement plan which is currently 105% 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 recently reduced the multiplier and eliminated the COLA benefit for all employees hired or first time elected after November 1, 2011.

**727.000 Supplies** include miscellaneous office supplies.

**826.010 Temporary Employees** The Township is utilizing a Temporary Employment Service to provide temporary receptionists staff support to fill the

needs of the department. The cost is split 90/10 with Administration paying 90% and Assessing paying 10% of the cost. We are budgeting 35 hours pr week.

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

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

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

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

**970.000 Capital Outlay** A new clerical computer is budgeted for the (GIS) desk. A new copier is budgeted. The cost will be split 50/50 with Administration.

## 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
<b>Fund: 101 - GENERAL FUND</b>					
<b>Expenditures</b>					
Dept: 209 ASSESSOR					
703.000 SALARY-NOT ELECTED	64,455	64,865	64,865	65,514	1.00
706.000 HOURLY FULL TIME	36,659	36,567	36,567	68,133	86.32
707.000 HOURLY- PART TIME	247	0	0	0	0.00
707.090 WAGES - CLERICAL O/T	0	920	920	920	0.00
708.000 PER DIEM COMP	3,150	4,800	4,800	4,800	0.00
715.000 FICA	6,537	6,695	6,695	8,695	29.87
715.010 MEDICARE	1,529	1,570	1,570	2,035	29.62
716.000 HOSPITALIZATION INSURANCE	17,623	18,755	18,755	43,100	129.81
716.100 HRA	1,753	2,000	2,000	4,000	100.00
716.500 PAYMENT IN LIEU OF HEALTH INS	5,629	5,630	5,630	5,630	0.00
717.000 LIFE INSURANCE	460	495	495		
718.000 PENSION	11,499	11,895	11,895	11,690	-1.72
719.000 DISABILITY INS	1,422	1,425	1,425	2,000	40.35
727.000 SUPPLIES	733	1,150	1,150	700	-39.13
730.000 POSTAGE	4,505	4,900	4,900	5,000	2.04
811.100 WORKERS'COMP	872	1,300	1,300	1,685	29.62
826.010 TEMPORARY EMPLOYMENT SERVICES	0	11,232	11,232	3,640	-67.59
860.000 EDUCATION	1,315	2,300	2,300	2,300	0.00
861.000 GAS AND OIL	-30	0	0	0	0.00
873.000 MILEAGE	150	200	200	200	0.00
900.000 PRINTING & PUBLISHING	2,148	2,600	2,600	2,600	0.00
933.000 VEHICLE MAINTENANCE & REPAIR	860	0	0	0	0.00
958.000 DUES	210	500	500	900	80.00
969.000 CONTINGENCIES	0	50	50	500	900.00
970.000 CAPITAL OUTLAY	979	2,800	2,800	5,650	101.79
<b>Total ASSESSOR</b>	<b>162,705</b>	<b>182,649</b>	<b>182,649</b>	<b>240,472</b>	<b>31.66</b>

## 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, 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. A 1% increase has been budgeted for all current payroll employees. While budgeted, the elected officials have decided not to accept the 1% increase.

**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. A 1% increase has been budgeted for all current payroll employees.

**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. A 1% increase has been budgeted for all current payroll employees. One (1) new Part Time Employee is budgeted at twenty five (25) hours per week as discussed.

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

**716.100 HRA** This includes the HRA contribution for eligible employees to participate in the Township insurance plan per Township policy.

**718.000 Pension** All full time General Employees currently participate in a Township defined benefit retirement plan which is currently 105% funded. Full time Elected Officials participate in another Township defined benefit plan which is 136% 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 136% funded. The

Township Board recently reduced the multiplier and eliminated the COLA benefit for all employees hired or first time elected after November 1, 2011.

**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. We have included monies for fire proof cabinet(s) for permanent records. 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 a new computer and printer 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.

## 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: 215 TOWNSHIP CLERK					
702.000 SALARY-ELECTED	36,699	40,180	40,180	37,877	-5.73
704.000 WAGES - DEPUTY	32,441	36,768	36,768	34,279	-6.77
706.000 HOURLY FULL TIME	39,184	37,290	37,290	37,381	0.24
707.000 HOURLY- PART TIME	9,135	12,000	12,000	40,150	234.58
715.000 FICA	7,357	7,505	7,505	9,285	23.72
715.010 MEDICARE	1,721	1,750	1,750	2,175	24.29
716.000 HOSPITALIZATION INSURANCE	43,717	47,395	47,395	54,950	15.94
716.100 HRA	2,816	5,390	5,390	5,100	-5.38
717.000 LIFE INSURANCE	415	614	614	940	53.09
718.000 PENSION	8,424	8,605	8,605	5,670	-34.11
719.000 DISABILITY INS	1,024	1,050	1,050	1,020	-2.86
727.000 SUPPLIES	1,453	1,500	1,500	1,500	0.00
730.000 POSTAGE	440	1,000	1,000	1,000	0.00
737.000 SMALL EQUIPMENT EXPENSE	0	300	300	300	0.00
807.000 AUDIT SERVICES	8,438	8,625	8,625	9,400	8.99
811.100 WORKERS'COMP	322	485	485	635	30.93
826.200 RECORD RETENTION SERVICES	322	3,000	3,000	4,500	50.00
860.000 EDUCATION	1,388	1,850	1,850	1,600	-13.51
873.000 MILEAGE	600	805	805	1,000	24.22
900.200 NEWSLETTER	2,590	3,000	3,000	3,000	0.00
958.000 DUES	375	670	670	500	-25.37
969.000 CONTINGENCIES	0	75	75	500	566.67
970.000 CAPITAL OUTLAY	0	500	500	2,000	300.00
Total TOWNSHIP CLERK	198,860	220,357	220,357	254,762	15.61

## 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. A 1% increase has been budgeted for all current payroll employees. While budgeted, the elected officials have decided not to accept the 1% increase.

**704.000 Deputy** Full time wages of the Deputy Treasurer. A 1% increase has been budgeted for all current payroll employees.

**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. A 1% increase has been budgeted for all current payroll employees.

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

**716.100 HRA** This includes the HRA contribution for eligible employees to participate in the Township insurance plan per Township policy.

**718.000 Pension** – All full time general employees participate in a township Defined Benefit plan which is currently 105% funded. Full time elected officials participate in another township defined benefit plan which is currently 136% 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 136% fund. The Township Board recently reduced the multiplier and eliminated the COLA benefit for all employees hired or first time elected after November 1, 2011.

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

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

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

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

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

**970.000 Capital Outlay** A new copier/printer is budgeted.

## 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
<b>Fund: 101 - GENERAL FUND</b>					
<b>Expenditures</b>					
Dept: 253 TREASURER					
702.000 SALARY-ELECTED	52,314	53,575	53,575	54,109	1.00
704.000 WAGES - DEPUTY	33,573	34,400	34,400	34,744	1.00
704.030 WAGES- DEPUTY O/T	0	100	100	100	0.00
707.000 HOURLY- PART TIME	19,641	19,500	19,500	19,695	1.00
715.000 FICA	6,725	6,670	6,670	6,740	1.05
715.010 MEDICARE	1,573	1,560	1,560	1,580	1.28
716.000 HOSPITALIZATION INSURANCE	29,634	34,280	34,280	38,790	13.16
716.100 HRA	3,281	4,000	4,000	4,000	0.00
717.000 LIFE INSURANCE	345	615	615	590	-4.07
718.000 PENSION	3,707	4,010	4,010	3,035	-24.31
719.000 DISABILITY INS	457	460	460	480	4.35
727.000 SUPPLIES	788	2,000	2,000	1,500	-25.00
727.250 PROPERTY TAX FORMS	2,852	3,200	3,200	3,200	0.00
730.000 POSTAGE	9,038	9,300	9,300	9,500	2.15
737.000 SMALL EQUIPMENT EXPENSE	0	1,500	1,500	500	-66.67
807.000 AUDIT SERVICES	8,438	8,700	8,700	9,400	8.05
809.000 BANK FEES	197	200	200	500	150.00
811.100 WORKERS'COMP	216	380	380	385	1.32
818.000 CONSULTING	181	500	500	500	0.00
860.000 EDUCATION	3,329	3,075	3,075	3,500	13.82
873.000 MILEAGE	188	300	300	300	0.00
958.000 DUES	195	500	500	500	0.00
969.000 CONTINGENCIES	0	425	425	500	17.65
970.000 CAPITAL OUTLAY	929	3,000	3,000	7,000	133.33
Total TREASURER	177,600	192,250	192,250	201,148	4.63

## 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. A 1% increase has been budgeted for all current payroll employees.

**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. The recent increase in postage is included.

**737.000 Small Equipment Expenses** This is for new file cabinets.

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

**818.000 Consulting** Is for professional services that may be associated with Township projects like retention ponds at the Township Hall.

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

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

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

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

**932.000 Grounds Maintenance and Repair** includes the mowing, snowplowing, flag service and sprinkler system. New contract rates for plowing, lawn maintenance and rubbish removal were used. Additional funds to cover the cost of plowing the snow for the new MSP post are added here.

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

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

**974.000 Capital Improvements** Projects for the coming fiscal year include converting the detention/sedimentation pond at the Township Hall to a retention pond and bringing in stone to build up around the foundations and interior remodeling to make our operations more efficient. A new sign for the entrance to the Township Hall is budgeted but awaiting the completion of the Michigan State Police post next door.

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

## 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: 265 TOWNSHIP HALL/GROUNDS					
707.000 HOURLY- PART TIME	1,971	5,075	5,075	5,126	1.00
715.000 FICA	122	315	315	320	1.59
715.010 MEDICARE	29	75	75	75	0.00
727.000 SUPPLIES	10,549	13,000	13,000	13,000	0.00
730.000 POSTAGE	-534	700	700	700	0.00
737.000 SMALL EQUIPMENT EXPENSE	0	0	0	4,000	0.00
740.000 CLEANING/ MAINTENANCE SUPPLIES	0	100	100	100	0.00
804.000 CONTRACTED SERVICES	1,368	2,500	2,500	2,500	0.00
811.100 WORKERS'COMP	107	165	165	165	0.00
818.000 CONSULTING	0	0	0	6,000	0.00
920.000 UTILITIES	16,753	18,000	18,000	18,000	0.00
921.000 STREET LIGHTING	8,134	8,250	8,250	8,000	-3.03
930.000 BUILDING MAINTENANCE & REPAIR	7,339	10,000	10,000	10,000	0.00
931.000 EQUIPMENT MAINTENANCE & REPAIR	7,723	8,250	8,250	9,000	9.09
932.000 GROUNDS MAINTENANCE & REPAIR	8,265	10,000	10,000	15,000	50.00
965.000 CHARGEBACK TAXES	16,495	17,000	17,000	15,000	-11.76
969.000 CONTINGENCIES	0	500	500	500	0.00
974.000 CAPITAL IMPROVEMENTS	6,533	27,500	27,500	46,000	67.27
977.000 CAPITAL OUTLAY- EQUIPMENT	0	9,500	9,500	1,000	-89.47
Total TOWNSHIP HALL/GROUNDS	84,853	130,930	130,930	154,486	17.99

## **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.

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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	5,173	8,000	8,000	8,000	0.00
970.000 CAPITAL OUTLAY	0	0	0	0	0.00
Total CEMETERY	5,173	8,000	8,000	8,000	0.00

## 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.

**716.200 HICA Health Insurance Claims Assessment.** This is a new "fee" assessed to people who have insurance. Since our employee group is less than fifty (50) people, we will be assessed .75% of our health care premiums.

**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. Dot.Net software for dog licenses is budgeted to be purchased.

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

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

**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.

**931.000 Equipment Maintenance** Add three(3) maintenance leases for copier for the Treasurers, Clerks and Admin/Assessing offices to replace outdated and non functioning copiers.

**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.

**951.000 State/Dietz Leaseback** This will be the pass through account for the State lease payments made to the Township that are passed on to Bruce Dietz for the new MSP post.

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

**970.000 Capital Outlay** is for large equipment items that may need replacement during the year. Included is new VOIP phone system. New cable TV station equipment is added here.

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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: 299 OTHER CHARGES & SERVICES					
716.200 HICA ADMIN FEE	0	250	250	1,400	460.00
718.000 PENSION	0	2,318	2,318	1,000	-56.86
737.000 SMALL EQUIPMENT EXPENSE	0	500	500	1,000	100.00
804.000 CONTRACTED SERVICES	0	21,432	21,432	20,000	-6.68
811.000 LIABILITY INSURANCE	28,798	31,146	31,146	31,146	0.00
811.200 IDENTITY THEFT INSURANCE	518	780	780	780	0.00
826.100 COMPUTER SUPPORT SERVICES	47,075	15,000	15,000	16,400	9.33
827.000 LEGAL	91,595	101,000	101,000	100,000	-0.99
853.000 TELEPHONE	9,951	10,000	10,000	13,000	30.00
861.000 GAS AND OIL	0	1,700	1,700	1,700	0.00
931.000 EQUIPMENT MAINTENANCE & REPAIR	6,454	6,500	6,500	8,000	23.08
933.000 VEHICLE MAINTENANCE & REPAIR	0	1,500	1,500	1,500	0.00
940.000 EQUIPMENT RENTAL	1,464	2,600	2,600	2,100	-19.23
951.000 LEASE-BACK MSP/DIETZ	0	0	0	57,285	0.00
969.000 CONTINGENCIES	0	0	0	500	0.00
970.000 CAPITAL OUTLAY	0	2,000	2,000	63,000	3050.00
Total OTHER CHARGES & SERVICES	185,856	196,726	196,726	318,811	62.06

## FIRE DEPARTMENT

### 336

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

**818.000 Consulting** This is for professional engineering services for the storm water detention/retention pond at Station 32(US 23).

**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, 2012. We will share 20% of the expenses for Station 32 (US 23).

**930.000 Building Maintenance & Repair** This is where routine and non-routine maintenance items are budgeted. These expenses are proposed to be transferred to BAFA effective April 1, 2012. We will share 20% of the smaller expenses for Station 32 (US23). Structural repairs will still be the responsibility of the Township. Resealing expansion joints at Station 33(Weber) are here.

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

**932.000 Grounds Maintenance & Repair** This line item includes snow removal, grass cutting, turning on and off the lawn sprinklers, and flower beds. These expenses are proposed to be transferred to the BAFA effective April 1, 2012. We will share 20% of the expenses for Station 32 (US 23). Parking lot maintenance will remain the responsibility of the Township.

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

**970.000 Capital Outlay.** A new generator is proposed for Station 33(Weber). A new entrance sign at Station 32 is proposed(awaiting signed leases) as part of a community branding project.

**974.000 Capital Improvements** This is for improvements to the buildings/properties like the conversion of a detention pond that overflows to the Handy #4 drain to a retention pond at Station 32 (Old US 23). 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.

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 336 FIRE DEPARTMENT					
818.000 CONSULTING	0	0	0	10,000	0.00
921.000 STREET LIGHTING	282	300	300	300	0.00
923.000 WATER /SEWER FEE	1,417	1,700	1,700	140	-91.76
930.000 BUILDING MAINTENANCE & REPAIR	18,682	31,050	31,050	20,500	-33.98
931.000 EQUIPMENT MAINTENANCE & REPAIR	360	10,199	10,199	1,000	-90.19
932.000 GROUNDS MAINTENANCE & REPAIR	11,398	12,750	12,750	1,300	-89.80
956.000 DRAIN ASSESSMENT/PRPTY TAX	27	50	50	50	0.00
970.000 CAPITAL OUTLAY	0	0	0	11,000	0.00
974.000 CAPITAL IMPROVEMENTS	0	0	0	20,000	0.00
Total FIRE DEPARTMENT	32,166	56,049	56,049	64,290	14.70

## **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. A 1% increase has been added for all current payroll employees.

**708.000 Per Diem Comp** Twelve (12) meetings of the Planning Commission are budgeted and six (6) meetings for the Zoning Board of Appeals. Additional meetings are budgeted if needed for the Master Plan review.

**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.

**716.100 HRA** This includes the HRA contribution for eligible employees to participate in the Township insurance plan per Township policy.

**718.000 Pension** All full time general employees participate in a township Defined Benefit retirement plan which is currently 105% funded. Costs include the employer 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 recently reduced the multiplier and eliminated the COLA benefit for new employees hired or first time elected after November 1, 2011.

**803.000 Contracted Special Projects** This line item is for special projects that the Township Board would like to investigate through consulting services. The Master Plan review costs are allocated here should the Township need to hire a professional consulting firm.

**819.000 Engineering** This line item is for engineering services that are required for site plan, pre apps(free) and construction plan review.

**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** Three Gateway and four Highway signs are budgeted.

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 400 PLANNING					
703.000 SALARY-NOT ELECTED	52,926	54,841	54,841	55,389	1.00
706.000 HOURLY FULL TIME	0	0	0	0	0.00
708.000 PER DIEM COMP	8,220	11,000	11,000	11,000	0.00
715.000 FICA	3,304	3,405	3,405	3,435	0.88
715.010 MEDICARE	773	800	800	805	0.63
716.000 HOSPITALIZATION INSURANCE	14,531	16,880	16,880	19,395	14.90
716.100 HRA	231	1,800	1,800	1,800	0.00
717.000 LIFE INSURANCE	209	225	225	240	6.67
718.000 PENSION	6,158	6,375	6,375	4,825	-24.31
719.000 DISABILITY INS	776	770	770	800	3.90
720.000 MICHIGAN EMPLOYMENT SECURITY C	0	2,894	2,894	0	-100.00
727.000 SUPPLIES	726	1,000	1,000	1,000	0.00
730.000 POSTAGE	331	350	350	350	0.00
803.000 CONTRACTED-SPECIAL PROJECTS	0	1,000	1,000	60,000	5900.00
811.100 WORKERS'COMP	477	275	275	280	1.82
819.000 ENGINEERING SERVICES	19,190	10,000	10,000	15,000	50.00
860.000 EDUCATION	192	1,000	1,000	1,000	0.00
873.000 MILEAGE	0	200	200	200	0.00
900.900 PUBLISHING	2,130	3,000	3,000	3,000	0.00
900.990 PUBLISHING-REFUND/REIMBURSABLE	0	0	0	0	0.00
958.000 DUES	90	120	120	120	0.00
958.750 SMALL BUSINESS DEVELOPMENT	0	0	0	0	0.00
969.000 CONTINGENCIES	0	480	480	500	4.17
970.000 CAPITAL OUTLAY	0	0	0	20,800	0.00
Total PLANNING	110,263	116,415	116,415	199,939	71.75

## 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. A 1% increase has been added for all current payroll employees.

**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 105% 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. The Township Board recently reduced the multiplier and eliminated the COLA benefit for all employees hired or first time elected after November 1, 2011.

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

**970.000 Capital Outlay** None are budgeted.

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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: 412 CODE ENFORCEMENT					
703.000 SALARY-NOT ELECTED	6,228	6,095	6,095	6,155	0.98
706.000 HOURLY FULL TIME	0	0	0	0	0.00
715.000 FICA	367	380	380	385	1.32
715.010 MEDICARE	86	90	90	90	0.00
716.000 HOSPITALIZATION INSURANCE	1,353	1,880	1,880	2,155	14.63
716.100 HRA	26	200	200	200	0.00
717.000 LIFE INSURANCE	21	25	25	30	20.00
718.000 PENSION	653	710	710	540	-23.94
719.000 DISABILITY INS	78	90	90	90	0.00
720.000 MICHIGAN EMPLOYMENT SECURITY C	1,392	3,859	3,859	0	-100.00
727.000 SUPPLIES	0	100	100	100	0.00
730.000 POSTAGE	0	100	100	100	0.00
811.100 WORKERS'COMP	26	150	150	150	0.00
969.000 CONTINGENCIES	0	500	500	500	0.00
970.000 CAPITAL OUTLAY	0	0	0	0	0.00
Total CODE ENFORCEMENT	10,230	14,179	14,179	10,495	-25.98

## **EMERGENCY PREPAREDNESS**

### **426**

**920.000 Utilities** this line item is for the electrical cost of operating the Township's emergency sirens. One site was relocated this past year and is added here.

**935.000 Tornado Siren Repair/Maintenance** is for annual maintenance for the new sirens installed in 2010 and 2011. The County 911 office is pursuing a grant to purchase and install a centralized computerized control system to monitor and activate all emergency sirens under their control. Currently the system is activated manually by the BAFA. Annual maintenance and battery replacement to the new sirens has been added.

## FINAL BUDGET

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 426 EMERGENCY PREPAREDNESS					
920.000 UTILITIES	412	400	400	500	25.00
935.000 TORNADO SIREN REPAIR	19,900	92,400	92,400	4,400	-95.24
Total EMERGENCY PREPAREDNESS	20,312	92,800	92,800	4,900	-94.72

## DRAINS

### 445

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

**804.000 Contracted Services** is for a contract the Livingston County Drain Commission to help with the education component of Phase II Storm Water regulations. It also includes the "participation" fee in the local watershed council.

**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 2012. 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 exempt from the Federal Stormwater programs. These costs are included in the Township Hall and Fire Department budgets.

## 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: 445 DRAINS					
727.000 SUPPLIES	0	100	100	100	0.00
804.000 CONTRACTED SERVICES	2,202	12,000	12,000	12,000	0.00
959.000 DRAIN AT LARGE	6,044	4,138	4,138	18,913	357.06
962.000 PERMIT FEES	500	500	500	500	0.00
Total DRAINS	8,746	16,738	16,738	31,513	88.27

## **ROADS**

### **446**

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

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

**974.000 Capital Improvement** None are anticipated at this time.

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Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
<b>Fund: 101 - GENERAL FUND</b>					
Expenditures					
Dept: 446 ROADS					
819.000 ENGINEERING SERVICES	0	5,000	5,000	5,000	0.00
822.000 DUST CONTROL	26,193	55,000	55,000	55,000	0.00
974.000 CAPITAL IMPROVEMENTS	0	0	0	0	0.00
Total ROADS	26,193	60,000	60,000	60,000	0.00

**ENVIRONMENTAL  
525**

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

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

**818.200 Consult-Collette Dump Monitoring** This is for professional services currently provided by BCI-AMEC.

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

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

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Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 525 ENVIRONMENTAL					
804.000 CONTRACTED SERVICES	0	900	900	3,800	322.22
818.200 CONSULT-COLLET DUMP MONITORING	0	30,485	30,485	25,785	-15.42
827.000 LEGAL	0	22,000	22,000	22,000	0.00
967.000 PROJECT COSTS	0	11,986	11,986	11,015	-8.10
Total ENVIRONMENTAL	0	65,371	65,371	62,600	-4.24

## **MUNICIPAL REFUSE COLLECTION**

### **528**

**826.000 Contracts.** This line item is for the cost of the annual large item drop off of bulk items. The amount was increased to reflect the increase demand for this service.

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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: 528 MUNICIPAL REFUSE COLLECTION					
826.000 CONTRACTS	5,366	2,500	2,500	3,200	28.00
Total MUNICIPAL REFUSE COLLECTION	5,366	2,500	2,500	3,200	28.00

## **SEWER AND WATER 536**

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

**804.000 Contracted Services** This is for services to assist the Utilities Committee.

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

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

**974.000 Capital Improvements** Funds for sewer system expansion for neighborhoods that have recently expressed interest in sewer services are budgeted.

## 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: 536 SEWER AND WATER					
708.000 PER DIEM COMP	1,200	1,500	1,500	1,500	0.00
804.000 CONTRACTED SERVICES	0	200	200	200	0.00
819.000 ENGINEERING SERVICES	396	10,000	10,000	10,000	0.00
827.000 LEGAL	1,225	10,000	10,000	10,000	0.00
974.000 CAPITAL IMPROVEMENTS	0	0	0	500,000	0.00
Total SEWER AND WATER	2,820	21,700	21,700	521,700	2,304.15

## **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** No funds are budgeted.

## 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: 751 PARKS AND RECREATION					
804.000 CONTRACTED SERVICES	45,226	90,000	90,000	60,000	-33.33
818.000 CONSULTING	0	0	0	0	0.00
969.000 CONTINGENCIES	0	0	0	0	0.00
Total PARKS AND RECREATION	45,226	90,000	90,000	60,000	-33.33

## **CONTINGENT LIABILITY**

### **890**

**827.200 Cont. Liab-TX Appeals.** A large number of property owners have submitted appeals seeking significant reductions. 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.

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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: 890 CONTINGENCY					
827.200 CONT LIABILITY-TAX APPEALS	0	49,000	49,000	30,000	-38.78
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	269,000	269,000	250,000	-7.06

## **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 of building permit funds received by the Township but the permits were finalized by Livingston County on behalf of the Township. Township Building permits that expired without County action will not be transferred.

**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. Transfers are determined by the Township Board on a year by year basis.

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 999 TRANSFERS					
999.208 TRANSFER OUT TO PARKS	50,000	0	0	0	0.00
999.209 TRANSFER OUT TO CEMETERY FUND	10,000	0	0	0	0.00
999.212 TRANSFER OUT TO LIQUOR LAW	0	0	0	0	0.00
999.249 TRAN OUT TO BUILDING DEPT	0	11,500	11,500	6,510	-43.39
999.257 TRAN OUT TO BUDGET STABILIZ	3,316	700	700	300	-57.14
999.369 TRANSFER OUT TO BLDG AUTHORITY	-17,251	0	0	0	0.00
999.405 TRANS OUT EPA GRANT MATCH	0	0	0	0	0.00
999.702 TRANSFER OUT TO PATHWAY FUND	0	0	0	0	0.00
999.792 TRANSFER OUT TO FUTURE ROADS	150,000	1,790,000	1,790,000	0	-100.00
Total TRANSFERS	196,065	1,802,200	1,802,200	6,810	-99.62

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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					
Total Expenditures	1,602,959	3,918,934	3,918,934	2,951,244	-24.69
Total GENERAL FUND	1,385,980	-1,246,342	-1,246,342	51,610	0.00

## FUND 208 PARKS

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

**699.101 Transfer In-General Fund.** 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.

**NOTE:** Fund Balance

Restricted	\$ 75,000
Assigned	\$641,610

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Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 208 - PARKS					
Revenues					
664.000 INTEREST EARNED	1,853	1,800	1,800	1,400	-22.22
671.000 OTHER REVENUE	0	0	0	0	0.00
699.101 TRANSFER IN-GENERAL FUND	50,000	0	0	0	0.00
Total Revenues	51,853	1,800	1,800	1,400	-22.22

## 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: 208 - PARKS					
Expenditures					
809.000 BANK FEES	0	0	0	0	0.00
Total Expenditures	0	0	0	0	0.00
 Total PARKS	51,853	1,800	1,800	1,400	-22.22

## **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.

**NOTE:** Fund Balance  
Restricted \$40,314

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Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 209 - CEMETERY FUND					
Revenues					
664.000 INTEREST EARNED	60	50	50	40	-20.00
699.101 TRANSFER IN-GENERAL FUND	10,000	0	0	0	0.00
Total Revenues	10,060	50	50	40	-20.00

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Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Total CEMETERY FUND	10,060	50	50	40	-20.00

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

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

**470.000 Liquor License Fees** These are fees paid by the State to 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 two(2) new Digital Ally DVM-750 plus in-car cameras to be used for enhanced alcohol enforcement.

**NOTE:** Fund Balance  
Restricted \$48,915

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Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 212 - LIQUOR LAW ENFORCEMENT FUND					
Revenues					
470.000 LIQUOR LICENSE FEES	7,717	7,500	7,500	7,500	0.00
664.000 INTEREST EARNED	128	100	100	60	-40.00
699.101 TRANSFER IN-GENERAL FUND	0	0	0	0	0.00
Total Revenues	7,845	7,600	7,600	7,560	-0.53

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Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 212 - LIQUOR LAW ENFORCEMENT FUND					
Expenditures					
724.010 ENFORCEMENT OFFICER	0	0	0	0	0.00
804.000 CONTRACTED SERVICES	5,355	12,000	12,000	12,000	0.00
809.000 BANK FEES	0	0	0	0	0.00
970.000 CAPITAL OUTLAY	0	10,000	10,000	10,000	0.00
Total Expenditures	5,355	22,000	22,000	22,000	0.00
Total LIQUOR LAW ENFORCEMENT FUND	2,490	-14,400	-14,400	-14,440	0.00

## **FUND 249** **BUILDING DEPARTMENT**

**The Building Department services have been contracted 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. No additional expenses are anticipated as the prior employees have exhausted their unemployment benefits. We are awaiting confirmation our obligations have been met.

**726.000 Inspector Services-County** These are for Township Permits that have received inspections by The Livingston County Building department and finalized.

**807.000 Audit** no audit expenses are anticipated.

**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.

**NOTE:** Fund Balance  
Committed \$8,825

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Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
<b>Fund: 249 - BUILDING DEPARTMENT FUND</b>					
<b>Revenues</b>					
475.000 LICENSE REGISTRATION	0	0	0	0	0.00
476.000 BUILDING PERMIT	35	0	0	0	0.00
477.000 ELECTRICAL PERMIT	0	0	0	0	0.00
479.000 PLUMBING PERMIT	0	0	0	0	0.00
480.000 MECHANICAL PERMIT	0	0	0	0	0.00
482.000 TENANT OCCUPANCY	0	0	0	0	0.00
490.000 GRADING PERMIT	0	0	0	0	0.00
615.000 PLAN REVIEW FEE	0	0	0	0	0.00
625.000 ADDRESSING	0	0	0	0	0.00
655.000 NSF FEE	0	0	0	0	0.00
664.000 INTEREST EARNED	20	0	0	0	0.00
671.000 OTHER REVENUE	0	0	0	0	0.00
673.100 FINES	0	0	0	0	0.00
687.000 REFUNDS	710	0	0	0	0.00
694.000 CASH OVER AND SHORT	0	0	0	0	0.00
699.101 TRANSFER IN-GENERAL FUND	0	11,500	11,500	6,510	-43.39
<b>Total Revenues</b>	<b>765</b>	<b>11,500</b>	<b>11,500</b>	<b>6,510</b>	<b>-43.39</b>

## Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 249 - BUILDING DEPARTMENT FUND					
Expenditures					
703.000 SALARY-NOT ELECTED	0	0	0	0	0.00
706.000 HOURLY FULL TIME	0	0	0	0	0.00
706.100 SICK DAY PAY OFF	0	0	0	0	0.00
707.000 HOURLY- PART TIME	0	0	0	0	0.00
715.000 FICA	0	0	0	0	0.00
715.010 MEDICARE	0	0	0	0	0.00
716.000 HOSPITALIZATION INSURANCE	-2,224	0	0	0	0.00
716.100 HRA	0	0	0	0	0.00
716.300 COBRA INSURANCE	0	0	0	0	0.00
716.500 PAYMENT IN LIEU OF HEALTH INS	0	0	0	0	0.00
717.000 LIFE INSURANCE	0	0	0	0	0.00
718.000 PENSION	-45	0	0	0	0.00
719.000 DISABILITY INS	0	0	0	0	0.00
720.000 MICHIGAN EMPLOYMENT SECURITY C	10,420	9,282	9,282	0	-100.00
721.000 CONTRACTED ELEC INSP	0	0	0	0	0.00
722.000 CONTRACTED PLUMBING INSP	0	0	0	0	0.00
723.000 CONTRACTED MECHANICAL INSP	0	0	0	0	0.00
725.000 CONTRACTED BLDG OFFICIAL	0	0	0	0	0.00
726.000 INSPECTOR SERVICES- COUNTY	0	0	0	6,510	0.00
727.000 SUPPLIES	0	0	0	0	0.00
728.000 PRINTED MATERIALS	0	0	0	0	0.00
730.000 POSTAGE	0	0	0	0	0.00
737.000 SMALL EQUIPMENT EXPENSE	0	0	0	0	0.00
807.000 AUDIT SERVICES	2,250	1,000	1,000	0	-100.00
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	0	0	0	0	0.00
811.100 WORKERS'COMP	0	0	0	0	0.00
817.000 BUILDING PLAN REVIEW FEE	0	0	0	0	0.00
818.000 CONSULTING	0	17,363	17,363	0	-100.00
826.100 COMPUTER SUPPORT SERVICES	0	0	0	0	0.00
827.000 LEGAL	0	880	880	500	-43.18
853.000 TELEPHONE	0	0	0	0	0.00
860.000 EDUCATION	0	0	0	0	0.00
861.000 GAS AND OIL	0	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	0	0	0	0	0.00
933.000 VEHICLE MAINTENANCE & REPAIR	0	0	0	0	0.00
950.000 RENT	0	0	0	0	0.00
958.000 DUES	0	0	0	0	0.00
964.000 REFUNDS	0	120	120	0	-100.00
969.000 CONTINGENCIES	0	0	0	0	0.00
970.000 CAPITAL OUTLAY	0	0	0	0	0.00
Total Expenditures	10,400	28,645	28,645	7,010	-75.53
Total BUILDING DEPARTMENT FUND	-9,635	-17,145	-17,145	-500	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: 257 - BUDGET STABILIZATION FUND					
Revenues					
664.000 INTEREST EARNED	782	700	700	300	-57.14
699.101 TRANSFER IN-GENERAL FUND	3,316	700	700	300	-57.14
Total Revenues	4,098	1,400	1,400	600	-57.14

## **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 \$439,000.

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

**NOTE:** Fund Balance  
Restricted \$266,331

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 257 - BUDGET STABILIZATION FUND					
Expenditures					
809.000 BANK FEES	0	0	0	0	0.00
999.000 TRANSFER OUT	3,082	700	700	300	-57.14
Total Expenditures	3,082	700	700	300	-57.14
Total BUDGET STABILIZATION FUND	1,016	700	700	300	-57.14

## **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.

**NOTE:** Fund Balance  
Committed    \$67,854

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Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 395 - WATER DEBT SERVICE FUND					
Revenues					
664.000 INTEREST EARNED	39	20	20	20	0.00
699.405 TRAN IN FROM MUNICIPAL WATER	111,776	111,653	111,653	109,319	-2.09
Total Revenues	111,816	111,673	111,673	109,339	-2.09

## 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: 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	63,028	61,423	61,423	59,069	-3.83
999.003 AGENT FEES	250	250	250	250	0.00
999.004 BOND PAYMENT PRINCIPAL	45,000	50,000	50,000	50,000	0.00
Total DEBT SERVICE	108,278	111,673	111,673	109,319	-2.11
Total Expenditures	108,278	111,673	111,673	109,319	-2.11
Total WATER DEBT SERVICE FUND	3,538	0	0	20	0.00

## FUND 405 MUNICIPAL WATER

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

### **REVENUE**

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

### **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. It is anticipated that when LCWA next goes out for bonds, the Township will be repaid in full for the funds advanced.

**NOTE:** Fund Balance  
Committed \$512,574

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 405 - MUNICIPAL WATER FUND					
Revenues					
539.100 EPA GRANT	0	0	0	0	0.00
610.000 COMMODITY SURCHARGE	566	500	500	900	80.00
616.000 TAP IN FEE	28,500	0	0	0	0.00
664.000 INTEREST EARNED	1,497	1,000	1,000	750	-25.00
664.002 INTEREST EARNED-LCWA LOAN	5,985	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	0	0	0	0	0.00
699.395 TRANS IN FROM WATER DEBT	0	0	0	0	0.00
Total Revenues	36,548	1,500	1,500	1,650	10.00

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<b>Fund: 405 - MUNICIPAL WATER FUND</b>					
<b>Expenditures</b>					
804.600 CONTRACT SERVICES- CITY MAINT	3,444	3,495	3,495	3,600	3.00
819.000 ENGINEERING SERVICES	1,070	0	0	0	0.00
827.000 LEGAL	0	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	111,776	111,653	111,653	109,319	-2.09
999.415 TRANSFER OUT TO WEB/GRAN CONT	0	0	0	0	0.00
999.420 TRAN OUT TO CONFERENCE CTR DR	0	0	0	0	0.00
<b>Total Expenditures</b>	<b>116,291</b>	<b>115,148</b>	<b>115,148</b>	<b>112,919</b>	<b>-1.94</b>
<b>Total MUNICIPAL WATER FUND</b>	<b>-79,743</b>	<b>-113,648</b>	<b>-113,648</b>	<b>-111,269</b>	<b>0.00</b>

## **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. This year the Township Board decided to make a \$140,000 loan from the General Fund to the Sewer Capital Reserve Fund to help bring this fund up to a minimum acceptable level and not raise the O+M charge. No transfer from the Sewer O+M Fund will occur this year.

### **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.

**990.300 Interest Ex-Sewer Cap Res Loan** This is for interest paid on a General Fund loan to the Sewer Capital Reserve Account which will help bring the reserve up to a minimum funding reserve level and defray raising the O+M charge this year.

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

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Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 589 - SEWER CAPITAL RESERVE					
Revenues					
664.000 INTEREST EARNED	507	400	400	400	0.00
699.590 TRANSFER IN FROM SEWER O&M	70,000	70,000	70,000	0	-100.00
Total Revenues	70,507	70,400	70,400	400	-99.43

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 589 - SEWER CAPITAL RESERVE					
Expenditures					
972.000 CAPITAL REPLACEMENT	0	47,000	47,000	0	-100.00
990.300 INT EXP- G.F LOAN	0	0	0	2,800	0.00
999.590 TRAN OUT TO SEWER O&M	0	0	0	0	0.00
Total Expenditures	0	47,000	47,000	2,800	-94.04
Total SEWER CAPITAL RESERVE	70,507	23,400	23,400	-2,400	-110.26

## **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 current number of users at the current quarterly O+M rate. No increase is anticipated this year due to a loan from the General Fund to the Sewer Capital Reserve Fund that will help bring the Reserve Fund up to a minimum acceptable level.

**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.

### **Expenditures**

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

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

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

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

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

537

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

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

**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 2nd year of a three (3) year contract extension. We increased this account to reflect the increased costs of call outs for grinder pump failures.

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

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

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

**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 2012 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. This line item will require close monitoring as we are experiencing more system failures and blockages.

**540-968.100 Transfer to Reserve Fund:** At inception of the sewer system (2002) it was recommended the Board transfer \$70,000 each year to the Reserve Fund for large system repairs. The annual amount is determined by the health of the O&M fund. Due to anticipated increased expenses in the Sewer O+M Fund, a transfer was not possible this year. A \$140,000 2% loan from the General Fund to the Sewer Capital Reserve Fund that will help bring the reserve fund up to a minimum acceptable level and not raise the O+M charge this year. No Transfer will occur this year.

**900**

**970.000 Capital Outlay** is for a new probe.

**974.000 Capital Improvements** is for a new raw sampler, DI Purifier and a cold storage building.

**905**

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

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

**NOTE:** Fund Balance  
Restricted \$180,586

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 590 - SEWER FUND					
Revenues					
642.000 USAGE CHARGE	606,379	618,840	618,840	622,080	0.52
643.000 LATE CHARGE	11,707	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	3,987	5,000	5,000	5,000	0.00
645.000 SALE OF MATERIALS	0	0	0	0	0.00
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	200	100	100	200	100.00
671.000 OTHER REVENUE	0	0	0	0	0.00
676.000 REIMBURSEMENT	0	0	0	0	0.00
687.000 REFUNDS	18	0	0	0	0.00
689.000 INVENTORY ADJUST- REVENUE	15,445	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	637,771	634,940	634,940	638,280	0.53

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Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
<b>Fund: 590 - SEWER FUND</b>					
Expenditures					
Dept: 537 ADMINISTRATION					
727.000 SUPPLIES	388	500	500	500	0.00
730.000 POSTAGE	1,465	2,000	2,000	1,500	-25.00
807.000 AUDIT SERVICES	3,375	3,400	3,400	4,700	38.24
809.000 BANK FEES	0	83	83	100	20.48
809.100 NSF CHECKS RETURNED	413	0	0	0	0.00
818.000 CONSULTING	7,347	8,675	8,675	10,000	15.27
826.100 COMPUTER SUPPORT SERVICES	1,573	2,342	2,342	1,600	-31.68
827.000 LEGAL	8,675	2,190	2,190	1,500	-31.51
900.000 PRINTING & PUBLISHING	0	110	110	200	81.82
961.000 ADMINISTRATIVE FEE	4,448	4,500	4,500	4,500	0.00
Total ADMINISTRATION	27,684	23,800	23,800	24,600	3.36
Dept: 540 OPERATION AND MAINTENANCE					
727.000 SUPPLIES	17,062	25,500	25,500	35,000	37.25
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	17,071	20,500	20,500	20,000	-2.44
804.500 CONTRACT SERV-SLUDGE REMOVAL	20,346	1,000	1,000	30,000	2900.00
811.000 LIABILITY INSURANCE	29,408	25,765	25,765	30,000	16.44
853.000 TELEPHONE	1,212	1,200	1,200	1,200	0.00
920.000 UTILITIES	92,867	105,000	105,000	100,000	-4.76
930.000 BUILDING MAINTENANCE & REPAIR	1,543	5,115	5,115	10,000	95.50
930.100 BUILDING SECURITY ALARM	517	520	520	400	-23.08
931.000 EQUIPMENT MAINTENANCE & REPAIR	15,571	21,000	21,000	25,000	19.05
932.000 GROUNDS MAINTENANCE & REPAIR	9,596	9,000	9,000	8,000	-11.11
936.000 COLLECTION SYS MAINT REPAIR	79,627	91,000	91,000	68,000	-25.27
962.000 PERMIT FEES	2,112	5,000	5,000	4,000	-20.00
968.100 TRAN TO RESERVE FUND	70,000	70,000	70,000	0	-100.00
969.000 CONTINGENCIES	0	0	0	3,000	0.00
Total OPERATION AND MAINTENANCE	549,098	573,600	573,600	527,600	-8.02
Dept: 900 CAPITAL OUTLAY					
970.000 CAPITAL OUTLAY	1,792	3,000	3,000	1,000	-66.67
974.000 CAPITAL IMPROVEMENTS	0	15,000	15,000	73,000	386.67
974.100 CAP IMPROV SPENCER/OLD 23	0	0	0	0	0.00
Total CAPITAL OUTLAY	1,792	18,000	18,000	74,000	311.11
Dept: 905 DEBT SERVICE					
990.300 INT EXP- G.F LOAN	4,297	4,300	4,300	4,297	-0.07
Total DEBT SERVICE	4,297	4,300	4,300	4,297	-0.07
Total Expenditures	582,871	619,700	619,700	630,497	1.74
Total SEWER FUND	54,900	15,240	15,240	7,783	-48.93

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Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
<b>Fund: 592 - SEWER DEBT SERVICE</b>					
<b>Revenues</b>					
607.200 ADMIN FEE- SPEC ASSESSMENT	0	0	0	0	0.00
616.000 TAP IN FEE	123,120	0	0	0	0.00
616.001 DEVELOPER CONTRIBUTIONS	0	0	0	0	0.00
642.100 CAPITAL COSTS CHARGE	496,900	577,536	577,536	660,928	14.44
643.000 LATE CHARGE	11,842	3,500	3,500	10,000	185.71
644.000 DELINQUENT FEE ON TAXES	4,703	3,000	3,000	4,000	33.33
655.000 NSF FEE	0	0	0	0	0.00
664.000 INTEREST EARNED	3,117	4,000	4,000	4,000	0.00
669.000 INTEREST FROM SAD PMT	464,298	416,510	416,510	364,679	-12.44
669.200 INTEREST FROM SAD- SPENCER	11,918	11,070	11,070	10,218	-7.70
671.000 OTHER REVENUE	2,083	0	0	0	0.00
672.000 SPECIAL ASSESSMENTS	0	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	0	0	0	0	0.00
694.000 CASH OVER AND SHORT	0	100	100	0	-100.00
699.101 TRANSFER IN-GENERAL FUND	0	0	0	0	0.00
<b>Total Revenues</b>	<b>1,117,980</b>	<b>1,015,716</b>	<b>1,015,716</b>	<b>1,053,825</b>	<b>3.75</b>

## 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 2012 when the Bond payment is made and will require a short term cash advance from the General Fund.

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

**616.000 Tap In Fee** 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. \$82,080 in unanticipated tap-fees were received in 2011-12.

**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 was recommended and approved by the Township Board to go into effect 5/1/12.

**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**-These are people who paid the 10% down on their tap fee and spread the rest over a period of time as allowed by Township Administrative Policy 817.

## **EXPENSES**

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

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

**990.300 – 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 (\$322,000) in their cash flow in September when the bond payment is made. A cash advance from the GF is planned until March when the SAD's come in.

**NOTE:** Fund Balance  
Restricted \$721,790

The Sewer Bond account may require a short term cash advance of \$322,000 from the General Fund in September when the bond payment becomes due. The funds would be returned to the General Fund in March when the special assessments come in to the Township.

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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	0	0	0	0	0.00
827.000 LEGAL	8,797	3,000	3,000	6,000	100.00
964.000 REFUNDS	0	0	0	0	0.00
968.000 DEPRECIATION	837,235	875,000	875,000	875,000	0.00
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	734,063	676,213	676,213	645,313	-4.57
999.003 AGENT FEES	225	226	226	226	0.00
Total DEBT SERVICE	742,908	685,059	685,059	654,159	-4.51
Total Expenditures	1,622,634	1,563,059	1,563,059	1,535,159	-1.78
Total SEWER DEBT SERVICE	-504,654	-547,343	-547,343	-481,334	0.00

## **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.

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 593 - SPENCER SEWER DEBT SERVICE					
Revenues					
664.000 INTEREST EARNED	208	100	100	100	0.00
669.000 INTEREST FROM SAD PMT	29,121	27,041	27,041	24,961	-7.69
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	29,329	27,141	27,141	25,061	-7.66

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
<b>Fund: 593 - SPENCER SEWER DEBT SERVICE</b>					
Expenditures					
968.000 DEPRECIATION	22,123	0	0	0	0.00
999.001 BOND PAYMENT INT- SPENCER RD	25,560	24,118	24,118	22,635	-6.15
999.003 AGENT FEES	225	300	300	300	0.00
Total Expenditures	47,908	24,418	24,418	22,935	-6.07
Total SPENCER SEWER DEBT SERVICE	-18,579	2,723	2,723	2,126	-21.92

**FUND 701  
TRUST AND AGENCY**

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

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<b>Fund: 701 - TRUST AND AGENCY FUND</b>					
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
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
<b>Fund: 701 - TRUST AND AGENCY FUND</b>					
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

## **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.

**NOTE: Fund Balance**

Restricted \$ 56,595

Assigned \$115,546

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
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	1,300	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	327	10	10	200	1900.00
694.000 CASH OVER AND SHORT	0	0	0	0	0.00
699.101 TRANSFER IN-GENERAL FUND	0	0	0	0	0.00
Total Revenues	1,627	1,210	1,210	1,400	15.70

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
<b>Fund: 702 - PATHWAYS FUND</b>					
Expenditures					
809.000 BANK FEES	0	0	0	0	0.00
967.000 PROJECT COSTS	0	0	0	0	0.00
999.792 TRANSFER OUT TO FUTURE ROADS	0	0	0	0	0.00
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total PATHWAYS FUND</b>	<b>1,627</b>	<b>1,210</b>	<b>1,210</b>	<b>1,400</b>	<b>15.70</b>

## **FUND 703**

### **CURRENT TAX COLLECTIONS**

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

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Fund: 703 - CURRENT TAX COLLECTIONS FUND					
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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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
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

## **FUND 792**

### **FUTURE ROAD IMPROVEMENTS**

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

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

**NOTE:** Fund Balance  
Assigned \$2,463,354

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
<b>Fund: 792 - FUTURE ROAD IMPROVEMENT</b>					
<b>Revenues</b>					
664.000 INTEREST EARNED	2,268	3,000	3,000	8,000	166.67
671.000 OTHER REVENUE	0	0	0	0	0.00
696.814 TRAN IN DUE FROM ROAD PROJECTS	0	0	0	0	0.00
699.101 TRANSFER IN-GENERAL FUND	150,000	1,790,000	1,790,000	0	-100.00
699.702 TRANSFER IN- PATHWAYS	0	0	0	0	0.00
699.814 TRAN IN FROM ROAD PROJECTS	0	0	0	0	0.00
<b>Total Revenues</b>	<b>152,268</b>	<b>1,793,000</b>	<b>1,793,000</b>	<b>8,000</b>	<b>-99.55</b>

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
<b>Fund: 792 - FUTURE ROAD IMPROVEMENT</b>					
Expenditures					
809.000 BANK FEES	0	0	0	0	0.00
967.000 PROJECT COSTS	5,248	0	0	0	0.00
999.000 TRANSFER OUT	0	0	0	0	0.00
999.369 TRANSFER OUT TO BLDG AUTHORITY	1,440,000	0	0	0	0.00
999.814 TRAN OUT TO ROAD PROJECTS	0	0	0	0	0.00
999.999 PRIOR PERIOD ADJUSTMENT	0	0	0	0	0.00
<b>Total Expenditures</b>	<b>1,445,248</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total FUTURE ROAD IMPROVEMENT</b>	<b>-1,292,980</b>	<b>1,793,000</b>	<b>1,793,000</b>	<b>8,000</b>	<b>-99.55</b>

## **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.

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 793 - CONSTRUCTION ESCROW					
Revenues					
664.000 INTEREST EARNED	0	100	100	90	-10.00
671.000 OTHER REVENUE	0	0	0	0	0.00
Total Revenues	0	100	100	90	-10.00

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
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	100	100	90	-10.00

## **FUND 812** **SAD ROAD MAINTENANCE**

**This fund is used to pay for road maintenance on Private Roads when a Special Assessment District (SAD) is established. Maintenance may include such things as grading, graveling, dust control and snow removal. Funding comes from Special Assessment Districts set up for maintenance. Township Funds are not involved.**

**The funds from an SAD will not be available until March 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.

**NOTE: Fund Balance**  
Restricted    \$62,155

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
<b>Fund: 812 - SAD ROAD MAINTENANCE</b>					
Revenues					
Dept: 031 PARKLAWN SAD					
664.000 INTEREST EARNED	60	50	50	25	-50.00
672.000 SPECIAL ASSESSMENTS	11,875	0	0	0	0.00
Total PARKLAWN SAD	11,935	50	50	25	-50.00
Dept: 033 DONALD/STUHRBURG SAD					
664.000 INTEREST EARNED	5	10	10	5	-50.00
672.000 SPECIAL ASSESSMENTS	1,500	0	0	1,500	0.00
672.100 SPECIAL ASSESSMENTS	0	1,500	1,500	0	-100.00
Total DONALD/STUHRBURG SAD	1,505	1,510	1,510	1,505	-0.33
Dept: 038 LINK ROAD MAINTENANCE					
664.000 INTEREST EARNED	15	10	10	10	0.00
672.000 SPECIAL ASSESSMENTS	5,210	0	0	0	0.00
Total LINK ROAD MAINTENANCE	5,225	10	10	10	0.00
Dept: 039 TRACEY LANE SAD					
664.000 INTEREST EARNED	9	10	10	0	-100.00
Total TRACEY LANE SAD	9	10	10	0	-100.00
Dept: 040 RIDGECREST S.A.D.					
664.000 INTEREST EARNED	16	10	10	10	0.00
672.000 SPECIAL ASSESSMENTS	3,600	3,600	3,600	0	-100.00
Total RIDGECREST S.A.D.	3,616	3,610	3,610	10	-99.72
Dept: 054 BIRCHCREST					
664.000 INTEREST EARNED	6	5	5	0	-100.00
672.000 SPECIAL ASSESSMENTS	4,521	0	0	0	0.00
Total BIRCHCREST	4,528	5	5	0	-100.00
<b>Total Revenues</b>	<b>26,817</b>	<b>5,195</b>	<b>5,195</b>	<b>1,550</b>	<b>-70.16</b>

## Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 812 - SAD ROAD MAINTENANCE					
Expenditures					
Dept: 031 PARKLAWN SAD					
967.000 PROJECT COSTS	7,723	38,318	38,318	32,647	-14.80
Total PARKLAWN SAD	7,723	38,318	38,318	32,647	-14.80
Dept: 033 DONALD/STUHRBURG SAD					
964.000 REFUNDS	0	0	0	0	0.00
967.100 ADDTL PROJECT COSTS	1,120	3,440	3,440	4,143	20.44
Total DONALD/STUHRBURG SAD	1,120	3,440	3,440	4,143	20.44
Dept: 038 LINK ROAD MAINTENANCE					
967.000 PROJECT COSTS	4,175	10,716	10,716	8,500	-20.68
Total LINK ROAD MAINTENANCE	4,175	10,716	10,716	8,500	-20.68
Dept: 039 TRACEY LANE SAD					
967.000 PROJECT COSTS	1,405	4,071	4,071	0	-100.00
Total TRACEY LANE SAD	1,405	4,071	4,071	0	-100.00
Dept: 040 RIDGECREST S.A.D.					
967.000 PROJECT COSTS	2,618	10,538	10,538	11,559	9.69
Total RIDGECREST S.A.D.	2,618	10,538	10,538	11,559	9.69
Dept: 054 BIRCHCREST					
967.000 PROJECT COSTS	4,904	6,626	6,626	6,168	-6.91
Total BIRCHCREST	4,904	6,626	6,626	6,168	-6.91
Total Expenditures	21,945	73,709	73,709	63,017	-14.51
Total SAD ROAD MAINTENANCE	4,871	-68,514	-68,514	-61,467	0.00

## **FUND 814 ROAD PROJECTS**

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

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

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

**NOTE:** Fund Balance  
Committed \$ 36,689  
(Three outstanding loans from Future Roads totaling \$149,926)

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Fund: 814 - ROAD PROJECTS					
Revenues					
664.000 INTEREST EARNED	-15	0	0	40	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	1	0	0	0	0.00
669.000 INTEREST FROM SAD PMT	517	0	0	0	0.00
672.000 SPECIAL ASSESSMENTS	8,013	0	0	0	0.00
699.000 APPROPRIATION TRANSFER IN	0	0	0	0	0.00
Total HIGHSLOPE SAD	8,531	0	0	0	0.00
Dept: 059 BRANDYWINE ROAD					
664.000 INTEREST EARNED	11	0	0	0	0.00
669.000 INTEREST FROM SAD PMT	7,578	4,939	4,939	2,362	-52.18
672.000 SPECIAL ASSESSMENTS	46,678	44,811	44,811	41,077	-8.33
Total BRANDYWINE ROAD	54,267	49,750	49,750	43,439	-12.69
Dept: 061 ROSE ANN DRIVE- SAD					
664.000 INTEREST EARNED	2	0	0	0	0.00
669.000 INTEREST FROM SAD PMT	4,093	3,508	3,508	2,631	-25.00
672.000 SPECIAL ASSESSMENTS	9,022	9,022	9,022	8,120	-10.00
Total ROSE ANN DRIVE- SAD	13,117	12,530	12,530	10,751	-14.20
Total Revenues	75,899	62,280	62,280	54,230	-12.93

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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	75,899	62,280	62,280	54,230	-12.93

## **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.

**NOTE:** Fund Balance  
Restricted \$ 15,541

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## 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	4,792	7,087	7,087	7,152	0.92
Total COUNTRY CLUB ANNEX LT	4,792	7,087	7,087	7,152	0.92
Dept: 071 DONALD DRIVE LIGHT					
672.000 SPECIAL ASSESSMENTS	145	197	197	210	6.60
Total DONALD DRIVE LIGHT	145	197	197	210	6.60
Dept: 072 BRANDYWINE FARMS LIGHT					
672.000 SPECIAL ASSESSMENTS	491	686	686	740	7.87
Total BRANDYWINE FARMS LIGHT	491	686	686	740	7.87
Dept: 073 HARVEST HILLS LIGHTS					
672.000 SPECIAL ASSESSMENTS	506	686	686	740	7.87
Total HARVEST HILLS LIGHTS	506	686	686	740	7.87
Dept: 074 GREENFIELD POINTE LIGHTS					
672.000 SPECIAL ASSESSMENTS	491	686	686	740	7.87
Total GREENFIELD POINTE LIGHTS	491	686	686	740	7.87
Dept: 075 BRIGHTON GARDENS					
672.000 SPECIAL ASSESSMENTS	595	785	785	825	5.10
Total BRIGHTON GARDENS	595	785	785	825	5.10
Dept: 076 EAGLE HEIGHTS					
672.000 SPECIAL ASSESSMENTS	266	370	370	400	8.11
Total EAGLE HEIGHTS	266	370	370	400	8.11
Dept: 077 GREENFIELD SHORES 1-2-3-4 LOP					
672.000 SPECIAL ASSESSMENTS	790	785	785	825	5.10
Total GREENFIELD SHORES 1-2-3-4 LOP	790	785	785	825	5.10
Dept: 078 DE MARIA LIGHTS					
672.000 SPECIAL ASSESSMENTS	229	370	370	400	8.11
Total DE MARIA LIGHTS	229	370	370	400	8.11
Dept: 079 RAVENSWOOD LIGHTS					
672.000 SPECIAL ASSESSMENTS	410	740	740	795	7.43
Total RAVENSWOOD LIGHTS	410	740	740	795	7.43
Dept: 080 MAPLE RIDGE SUB					
672.000 SPECIAL ASSESSMENTS	266	370	370	400	8.11
Total MAPLE RIDGE SUB	266	370	370	400	8.11
Dept: 081 ALGER PINES					
672.000 SPECIAL ASSESSMENTS	491	686	686	740	7.87
Total ALGER PINES	491	686	686	740	7.87
Dept: 082 SHENANDOAH					
672.000 SPECIAL ASSESSMENTS	501	712	712	770	8.15
Total SHENANDOAH	501	712	712	770	8.15
Dept: 084 SHENANDOAH POND HOMEOWNERS					
672.000 SPECIAL ASSESSMENTS	515	704	704	760	7.95
Total SHENANDOAH POND HOMEOWNERS	515	704	704	760	7.95
Dept: 085 OAKS AT BEACH LAKE					
672.000 SPECIAL ASSESSMENTS	1,473	2,056	2,056	2,220	7.98
Total OAKS AT BEACH LAKE	1,473	2,056	2,056	2,220	7.98

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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	11,961	16,920	16,920	17,717	4.71

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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					
Expenditures					
Dept: 070 COUNTRY CLUB ANNEX LT					
921.000 STREET LIGHTING	6,733	7,271	7,271	7,152	-1.64
967.000 PROJECT COSTS	0	0	0	0	0.00
Total COUNTRY CLUB ANNEX LT	6,733	7,271	7,271	7,152	-1.64
Dept: 071 DONALD DRIVE LIGHT					
921.000 STREET LIGHTING	186	201	201	210	4.48
Total DONALD DRIVE LIGHT	186	201	201	210	4.48
Dept: 072 BRANDYWINE FARMS LIGHT					
921.000 STREET LIGHTING	651	703	703	740	5.26
Total BRANDYWINE FARMS LIGHT	651	703	703	740	5.26
Dept: 073 HARVEST HILLS LIGHTS					
921.000 STREET LIGHTING	651	703	703	740	5.26
Total HARVEST HILLS LIGHTS	651	703	703	740	5.26
Dept: 074 GREENFIELD POINTE LIGHTS					
921.000 STREET LIGHTING	651	703	703	740	5.26
Total GREENFIELD POINTE LIGHTS	651	703	703	740	5.26
Dept: 075 BRIGHTON GARDENS					
921.000 STREET LIGHTING	745	805	805	825	2.48
Total BRIGHTON GARDENS	745	805	805	825	2.48
Dept: 076 EAGLE HEIGHTS					
921.000 STREET LIGHTING	351	379	379	400	5.54
Total EAGLE HEIGHTS	351	379	379	400	5.54
Dept: 077 GREENFIELD SHORES 1-2-3-4 LOP					
921.000 STREET LIGHTING	745	805	805	825	2.48
Total GREENFIELD SHORES 1-2-3-4 LOP	745	805	805	825	2.48
Dept: 078 DE MARIA LIGHTS					
921.000 STREET LIGHTING	351	379	379	400	5.54
Total DE MARIA LIGHTS	351	379	379	400	5.54
Dept: 079 RAVENSWOOD LIGHTS					
921.000 STREET LIGHTING	702	758	758	795	4.88
Total RAVENSWOOD LIGHTS	702	758	758	795	4.88
Dept: 080 MAPLE RIDGE SUB					
921.000 STREET LIGHTING	351	379	379	400	5.54
Total MAPLE RIDGE SUB	351	379	379	400	5.54
Dept: 081 ALGER PINES					
921.000 STREET LIGHTING	651	703	703	740	5.26
Total ALGER PINES	651	703	703	740	5.26
Dept: 082 SHENANDOAH					
921.000 STREET LIGHTING	676	731	731	770	5.34
Total SHENANDOAH	676	731	731	770	5.34
Dept: 084 SHENANDOAH POND HOMEOWNERS					
921.000 STREET LIGHTING	668	721	721	760	5.41
Total SHENANDOAH POND HOMEOWNERS	668	721	721	760	5.41
Dept: 085 OAKS AT BEACH LAKE					
921.000 STREET LIGHTING	1,953	2,109	2,109	2,220	5.26

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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					
Total OAKS AT BEACH LAKE	1,953	2,109	2,109	2,220	5.26
Total Expenditures	16,064	17,350	17,350	17,717	2.12
Total STREET LIGHTING FUND	-4,102	-430	-430	0	0.00

## **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.

**NOTE:** Fund Balance  
Restricted \$66,583

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<b>Fund: 871 - MUNICIPAL REFUSE</b>					
Revenues					
Dept: 056 RAVENSWOOD					
664.000 INTEREST EARNED	14	10	10	10	0.00
672.000 SPECIAL ASSESSMENTS	26,928	26,928	26,928	26,928	0.00
Total RAVENSWOOD	26,942	26,938	26,938	26,938	0.00
Dept: 082 SHENANDOAH					
664.000 INTEREST EARNED	20	15	15	0	-100.00
672.000 SPECIAL ASSESSMENTS	23,138	0	0	0	0.00
Total SHENANDOAH	23,158	15	15	0	-100.00
Dept: 529 WOODLAND/AIRWAY ASSESSMENT					
664.000 INTEREST EARNED	60	40	40	30	-25.00
672.100 SPECIAL ASSESSMENTS	45,552	45,552	45,552	45,728	0.39
Total WOODLAND/AIRWAY ASSESSMENT	45,612	45,592	45,592	45,758	0.36
Total Revenues	95,711	72,545	72,545	72,696	0.21

## 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	22,969	17,185	17,185	0	-100.00
Total SHENANDOAH	22,969	17,185	17,185	0	-100.00
Dept: 529 WOODLAND/AIRWAY ASSESSMENT					
967.100 ADDTL PROJECT COSTS	45,377	45,552	45,552	45,728	0.39
Total WOODLAND/AIRWAY ASSESSMENT	45,377	45,552	45,552	45,728	0.39
Total Expenditures	95,274	89,665	89,665	72,656	-18.97
Total MUNICIPAL REFUSE	437	-17,120	-17,120	40	0.00

## **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.

**NOTE:** Fund Balance  
Restricted    \$58,543

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 880 - SAD AQUATICS					
Revenues					
694.000 CASH OVER AND SHORT	0	0	0	0	0.00
Dept: 107 CLARK LAKE AQUATICS					
664.000 INTEREST EARNED	61	40	40	25	-37.50
671.000 OTHER REVENUE	0	0	0	0	0.00
672.000 SPECIAL ASSESSMENTS	12,650	0	0	0	0.00
Total CLARK LAKE AQUATICS	12,711	40	40	25	-37.50
Dept: 550 WOODLAND LAKE AQUATIC					
664.000 INTEREST EARNED	118	80	80	60	-25.00
672.000 SPECIAL ASSESSMENTS	59,904	59,905	59,905	61,660	2.93
676.000 REIMBURSEMENT	0	0	0	0	0.00
Total WOODLAND LAKE AQUATIC	60,022	59,985	59,985	61,720	2.89
Total Revenues	72,733	60,025	60,025	61,745	2.87

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	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	9,224	38,438	38,438	29,900	-22.21
Total CLARK LAKE AQUATICS	9,224	38,438	38,438	29,900	-22.21
Dept: 550 WOODLAND LAKE AQUATIC					
809.000 BANK FEES	0	0	0	0	0.00
967.000 PROJECT COSTS	74,945	88,585	88,585	81,000	-8.56
Total WOODLAND LAKE AQUATIC	74,945	88,585	88,585	81,000	-8.56
Total Expenditures	84,169	127,023	127,023	110,900	-12.69
Total SAD AQUATICS	-11,435	-66,998	-66,998	-49,155	0.00