



# **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)

## **FINAL**

## **BUDGET**

# **2013-2014**

# 101

## GENERAL FUND

### REVENUES

**402.000 Property Taxes.** We are anticipating a 1% 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 1% 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. 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 (i.e. street lighting, sidewalks etc.).

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

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

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

**574.000 State Revenue Sharing** is the Township's share of the state sales taxes.

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

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

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

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

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

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

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

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

**667.200 State of Michigan Lease Payment** This is for the lease payment made by the State of Michigan to Brighton Township for the lease of the new MSP post. The building became operational in December 2012.

**669.591 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.

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

**678.000 Reimbursement-State Primary** - None anticipated this fiscal year

**NOTE:**

Fund Balance \$7,321,375

Unassigned	\$ 3,783,326
Assigned	\$ 223,254 Bond Payment Reserve
Assigned	\$ 494,795 Collette Dump Monitoring
Assigned	\$ 160,000 Tax Appeals
Assigned	\$ 600,000 Sewer Bond Reserve
Assigned	\$ 60,000 Election Equipment
Assigned	\$ 1,500,000 Sewer Expansion
Assigned	\$ 500,000 Sewer Capital Reserve

\*\* Fund Balance is based on the budgeted estimate for FYE 2012-2013

## Brighton Township

		FYE 2012	FYE 2013	FYE 2013	FYE 2014	Budget	
		Actual	Amended	Estimated	Adopted	Percent	
			Budget	Total	Budget	Change	
<b>Fund: 101 - GENERAL FUND</b>							
Revenues							
402.000 PROPERTY TAXES	847,294	831,694	831,694	823,380		-1.00	
423.000 MOBILE HOME FEES	272	300	300	300		0.00	
445.000 INTEREST/PENALTIES	88	100	100	100		0.00	
447.000 PROPERTY TAX ADMIN FEE	237,969	240,961	240,961	238,550		-1.00	
448.000 SUMMER TAX COLLECTION SVC CHG	26,368	24,000	24,000	26,000		8.33	
448.100 DOG LICENSE COLLECTION FEE	689	500	500	600		20.00	
451.000 CABLE TV FEE	276,134	250,000	250,000	270,000		8.00	
460.000 TELECOMM. R.O.W. MAINT FEE	12,453	13,000	13,000	13,000		0.00	
465.000 LICENSE/PERMITS	0	25	25	0		-100.00	
481.000 SIGN PERMITS	525	100	100	300		200.00	
482.000 TENANT OCCUPANCY	540	1,000	1,000	1,000		0.00	
482.100 TEMPORARY USE	1,300	1,000	1,000	1,200		20.00	
482.200 LAND USE PERMIT	8,750	4,000	4,000	8,000		100.00	
482.300 HOME OCCUPATIONS	120	0	0	100		0.00	
574.000 STATE REVENUE SHARING	1,282,291	1,269,388	1,269,388	1,285,000		1.23	
607.000 ADMINISTRATIVE FEE SEWER	4,500	4,670	4,670	4,800		2.78	
609.000 PLANNING FEES	10,826	15,000	15,000	18,000		20.00	
609.100 ZONING FEES	4,600	3,000	3,000	3,450		15.00	
615.000 PLAN REVIEW FEE	925	100	100	1,000		900.00	
622.000 SOIL REMOVAL FEE	150	150	150	150		0.00	
625.000 ADDRESSING	150	60	60	200		233.33	
627.000 SALE OF TRASH TAGS	240	100	100	200		100.00	
645.000 SALE OF MATERIALS	3,162	2,000	2,000	3,000		50.00	
645.100 FOIA SALE OF MATERIALS	0	0	0	500		0.00	
646.000 SALE OF INVENTORY	405	100	100	100		0.00	
650.000 SALE OF CEMETERY LOTS	450	100	100	100		0.00	
655.000 NSF FEE	455	100	100	100		0.00	
664.000 INTEREST EARNED	29,612	30,000	30,000	30,000		0.00	
664.405 INT-LOAN WATER BOND PAYOFF	0	0	0	11,500		0.00	
664.589 INTEREST SEWER RESERVE LOAN	0	2,800	2,800	2,800		0.00	
664.590 INTEREST SEWER LOAN	4,297	4,297	4,297	4,290		-0.16	
664.592 INTEREST SEWER CAPITAL LOAN	8,620	8,620	8,620	8,620		0.00	
664.594 INTEREST-CAP DEBT LOAN 2013	0	0	0	12,000		0.00	
667.000 RENT- CELL TOWER	75,087	72,920	72,920	75,000		2.85	
667.200 RENT- MSP	0	57,285	57,285	137,490		140.01	
667.300 LEASE PROCEEDS-DIETZ/MSP	0	0	0	0		0.00	
669.591 SAD INTEREST	29,066	23,976	23,976	23,440		-2.24	
669.805 SAD INT LAKESHORE	12,281	10,526	10,526	10,300		-2.15	
671.000 OTHER REVENUE	525	1,000	1,000	1,000		0.00	
672.591 SPEC IAL ASSESS REVENUE-CCA	91,800	79,920	79,920	78,120		-2.25	
672.805 SPECIAL ASSESS REV LAKESHORE S	25,062	25,062	25,062	24,520		-2.16	
675.000 COMCAST/ AT&T PEG FEES	53,086	14,700	14,700	16,000		8.84	
676.000 REIMBURSEMENT	11,412	100	100	7,500		7400.00	
677.000 REIMBURSEMENT-SCHOOL ELECTIONS	16,473	10,000	10,000	4,600		-54.00	
678.000 REINMBURSEMENT-STATE PRIMARY	21,777	0	0	0		0.00	
687.000 REFUNDS	8,187	100	100	100		0.00	
694.000 CASH OVER AND SHORT	29	0	0	0		0.00	
699.257 TRAN IN BUDGET STABLILZ	-533	0	0	900		0.00	

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Budget	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 101 - GENERAL FUND</b>					
<b>Revenues</b>					
Total Revenues	3,107,434	3,002,754	3,002,754	3,147,310	4.81

## GENERAL FUND 101 EXPENDITURES

### LEGISLATIVE – TOWNSHIP BOARD 101

**702.000 Trustee Wages** These are wages paid to Township Trustees. No increase has been factored into these figures.

**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 in calendar year 2012 was 2.6%. This line item allocates funds based on 2.9% of wages and will be factored into discussions 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 funding for the employee wage analysis.

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

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

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

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

**958.000 Dues** 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.

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 101 - GENERAL FUND</b>					
<b>Expenditures</b>					
<b>Dept: 101 LEGISLATIVE-TWSP BOARD</b>					
702.000 SALARY-ELECTED	27,735	27,905	27,905	27,630	-0.99
715.000 FICA	2,158	2,230	2,230	1,720	-22.87
715.010 MEDICARE	505	500	500	410	-18.00
716.400 HRA ADMINISTRATION FEES	673	700	700	700	0.00
716.600 DISCRETIONARY INCREASE	7,079	20,575	20,575	22,000	6.93
717.000 LIFE INSURANCE	322	180	180	200	11.11
718.000 PENSION	6,908	6,910	6,910	6,910	0.00
718.100 PENSION FEES	538	600	600	600	0.00
727.000 SUPPLIES	140	500	500	500	0.00
811.100 WORKERS'COMP	41	60	60	60	0.00
818.000 CONSULTING	1,775	6,000	6,000	6,000	0.00
819.000 ENGINEERING SERVICES	7,296	15,000	15,000	15,000	0.00
860.000 EDUCATION	520	1,000	1,000	2,000	100.00
873.000 MILEAGE/TRAVEL	0	200	200	200	0.00
900.000 PRINTING & PUBLISHING	8,414	6,000	6,000	6,000	0.00
900.100 ORDINANCE CODIFICATION	2,197	8,000	8,000	5,000	-37.50
958.000 DUES	8,272	11,000	11,000	9,000	-18.18
958.700 ECONOMIC DEVOPMENT	18,000	18,000	18,000	18,000	0.00
958.750 SMALL BUSINESS DEVELOPMENT	2,000	2,000	2,000	2,000	0.00
969.000 CONTINGENCIES	0	1,000	1,000	1,000	0.00
<b>Total LEGISLATIVE-TWSP BOARD</b>	<b>94,574</b>	<b>128,360</b>	<b>128,360</b>	<b>124,930</b>	<b>-2.67</b>

## **SUPERVISOR**

### **171**

**702.000 Supervisor Wages** These are the wages for the Township Supervisor. No increase has been factored into these figures. See notes per 101.716.600.

**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.

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 101 - GENERAL FUND</b>					
<b>Expenditures</b>					
<b>Dept: 171 SUPERVISOR</b>					
702.000 SALARY-ELECTED	28,683	28,859	28,859	28,580	-0.97
715.000 FICA	1,778	1,790	1,790	1,780	-0.56
715.010 MEDICARE	416	420	420	420	0.00
717.000 LIFE INSURANCE	99	70	70	70	0.00
718.000 PENSION	2,857	2,890	2,890	2,860	-1.04
718.100 PENSION FEES	168	200	200	200	0.00
727.000 SUPPLIES	30	50	50	50	0.00
811.100 WORKERS'COMP	41	60	60	60	0.00
860.000 EDUCATION	303	600	600	600	0.00
873.000 MILEAGE/TRAVEL	0	200	200	200	0.00
958.000 DUES	0	200	200	200	0.00
969.000 CONTINGENCIES	0	500	500	500	0.00
970.000 CAPITAL OUTLAY	713	1,000	1,000	500	-50.00
<b>Total SUPERVISOR</b>	<b>35,088</b>	<b>36,839</b>	<b>36,839</b>	<b>36,020</b>	<b>-2.22</b>

# ADMINISTRATION

## 172

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

**703.000 Salary Full-Time** This is the salary line item for the Township Manager. No increase has been factored into these figures. See notes per 101.716.600.

**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 per 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 has utilized contracted employment 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 per week.

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

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

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

**970.000 Capital Outlay**

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Budget	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 101 - GENERAL FUND</b>					
<b>Expenditures</b>					
<b>Dept: 172 ADMINISTRATION-MANAGER</b>					
703.000 SALARY-NOT ELECTED	82,470	66,608	66,608	80,000	20.11
707.000 HOURLY- PART TIME	4,136	22,720	22,720	22,720	0.00
715.000 FICA	5,319	6,470	6,470	6,500	0.46
715.010 MEDICARE	1,246	1,515	1,515	1,520	0.33
716.000 HOSPITALIZATION INSURANCE	11,754	17,240	17,240	18,000	4.41
716.100 HRA	0	2,000	2,000	2,000	0.00
716.500 PAYMENT IN LIEU OF HEALTH INS	1,000	0	0	2,000	0.00
717.000 LIFE INSURANCE	251	260	260	520	100.00
718.000 PENSION	6,464	6,530	6,530	6,520	-0.15
719.000 DISABILITY INS	1,156	1,190	1,190	2,190	84.03
727.000 SUPPLIES	479	300	300	500	66.67
730.000 POSTAGE	124	300	300	300	0.00
804.000 CONTRACTED SERVICES	0	15,000	15,000	0	-100.00
811.100 WORKERS'COMP	320	525	525	530	0.95
818.000 CONSULTING	0	100	100	1,000	900.00
826.010 TEMPORARY EMPLOYMENT SERVICES	18,699	32,760	32,760	32,760	0.00
860.000 EDUCATION	0	500	500	2,500	400.00
873.000 MILEAGE/TRAVEL	27	100	100	1,000	900.00
958.000 DUES	646	700	700	750	7.14
969.000 CONTINGENCIES	0	500	500	1,000	100.00
970.000 CAPITAL OUTLAY	1,118	4,250	4,250	2,000	-52.94
<b>Total ADMINISTRATION-MANAGER</b>	<b>135,210</b>	<b>179,568</b>	<b>179,568</b>	<b>184,310</b>	<b>2.64</b>

## ELECTIONS 191

Elections are a statutory duty of a township clerk. Duties included administering elections and various ongoing election activities such as voter registration, training, and QVF (Qualified Voter File) maintenance. As a result of election consolidation and because we are an opt-in community, we administer school elections 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 responsibility for administering school elections for the Brighton Area Schools, Hartland 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) 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 this election. 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. No increase has been factored into these figures. See notes per 101.716.600.

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

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

**707.000 Hourly part-time** Wages for elections coordinator for the May 2013 HCS election and ongoing election related activities (Qualified Voter File, voter registration, etc.). The proposed budget is significantly lower than the 2012-13 budget due to the following: four elections were conducted within the fiscal year (five within 2012 calendar year), redistricting activities and education/recertification for all election workers pursuant to MI election law.

**714.000 Election worker** covers the cost of the poll workers essentially. We will have one (1) election next year. (Hartland Consolidated Schools in May)

**716.000 Hospitalization** This line item reflects the current policy approved by the Board. The amount reflects the percentage break-down between Elections (191) and Clerk (215) for the upcoming fiscal year and varies from year to year.

**718.000 Pension** The amount reflects the percentage break-down between Elections (191) and Clerk (215) for the upcoming fiscal year. All full time general employees and full time elected officials participate in an employer provided Defined Benefit retirement plan; both divisions are actuarially fully funded. The Board has approved an additional 4% of funding beyond the actuarial required funding (ARC) for the full time general employees division of the plan to help offset future pension costs.

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

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

**737.000 Small equipment expense** includes monies for small equipment needs. We need to replace the bar code readers for the QVF stations.

**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.

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

**873.000 Mileage / Travel** 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 & Repair** This is for the election equipment diagnostic testing.

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

**970.000 Capital Outlay** Monies to replace two (2) QVF computers.

**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.

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 101 - GENERAL FUND</b>					
<b>Expenditures</b>					
<b>Dept: 191 ELECTIONS</b>					
702.000 SALARY-ELECTED	13,445	16,233	16,233	8,040	-50.47
704.000 WAGES - DEPUTY	905	3,809	3,809	19,050	400.13
706.000 HOURLY FULL TIME	1,513	1,968	1,968	1,800	-8.54
707.000 HOURLY- PART TIME	21,063	33,331	33,331	4,000	-88.00
714.000 ELECTION WORKER	16,032	49,990	49,990	6,840	-86.32
715.000 FICA	2,173	3,435	3,435	860	-74.96
715.010 MEDICARE	504	805	805	210	-73.91
716.000 HOSPITALIZATION INSURANCE	5,374	9,700	9,700	3,820	-60.62
716.100 HRA	557	900	900	350	-61.11
717.000 LIFE INSURANCE	73	160	160	50	-68.75
718.000 PENSION	139	440	440	400	-9.09
719.000 DISABILITY-INS	19	90	90	30	-66.67
727.000 SUPPLIES	4,510	10,300	10,300	4,000	-61.17
730.000 POSTAGE	5,959	10,700	10,700	4,500	-57.94
737.000 SMALL EQUIPMENT EXPENSE	255	150	150	300	100.00
811.100 WORKERS'COMP	89	230	230	60	-73.91
818.100 CONSULTING-ACCURACY TESTING	1,115	6,000	6,000	1,400	-76.67
860.000 EDUCATION	278	2,800	2,800	1,400	-50.00
873.000 MILEAGE/TRAVEL	181	750	750	750	0.00
900.000 PRINTING & PUBLISHING	1,258	750	750	500	-33.33
931.000 EQUIPMENT MAINTENANCE & REPAIR	0	600	600	600	0.00
940.000 EQUIPMENT RENTAL	200	600	600	300	-50.00
958.000 DUES	0	150	150	160	6.67
969.000 CONTINGENCIES	0	300	300	300	0.00
970.000 CAPITAL OUTLAY	410	750	750	3,000	300.00
<b>Total ELECTIONS</b>	<b>76,052</b>	<b>154,941</b>	<b>154,941</b>	<b>62,720</b>	<b>-59.52</b>

## 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. No increase has been factored into these figures. See notes per 101.716.600.

**706.000 Hourly Full Time** includes the wages for the Assistant Assessor and Assessor/Clerical employee. No increase has been factored into these figures. See notes per 101.716.600.

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

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

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

**716.100 HRA** This includes the HRA contribution for eligible employees to participate in the Township Insurance plan per 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 and full time elected officials participate in an employer provided Defined Benefit retirement plan; both divisions are actuarially fully funded. The Board has approved an additional 4% of funding beyond the actuarial required funding (ARC) for the full time general employees division of the plan to help offset future pension costs.

**727.000 Supplies** include miscellaneous office supplies.

**826.010 Temporary Employees** Due to staffing needs, the Township has utilized contracted employment 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 per 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 / Travel** is to cover any mileage expenses when employees must drive their own personal vehicles for township business. In the event that the township vehicle is in use, at times it will be necessary for someone to use their own vehicle for township business.

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

**970.000 Capital Expenditures**

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 101 - GENERAL FUND</b>					
<b>Expenditures</b>					
<b>Dept: 209 ASSESSOR</b>					
703.000 SALARY-NOT ELECTED	63,770	65,514	65,514	65,520	0.01
706.000 HOURLY FULL TIME	36,382	68,133	68,133	67,110	-1.50
707.000 HOURLY- PART TIME	0	0	0	0	0.00
707.090 WAGES - CLERICAL O/T	0	920	920	920	0.00
708.000 PER DIEM COMP	2,940	4,800	4,800	4,000	-16.67
715.000 FICA	6,675	8,695	8,695	8,630	-0.75
715.010 MEDICARE	1,558	2,035	2,035	2,020	-0.74
716.000 HOSPITALIZATION INSURANCE	19,043	43,100	43,100	45,840	6.36
716.100 HRA	2,000	4,000	4,000	4,000	0.00
716.500 PAYMENT IN LIEU OF HEALTH INS	5,629	5,630	5,630	5,630	0.00
717.000 LIFE INSURANCE	502	780	780	780	0.00
718.000 PENSION	9,297	11,690	11,690	6,490	-44.48
719.000 DISABILITY INS	1,437	2,000	2,000	2,540	27.00
727.000 SUPPLIES	1,143	700	700	1,200	71.43
730.000 POSTAGE	4,786	5,000	5,000	5,200	4.00
811.100 WORKERS'COMP	893	1,685	1,685	1,470	-12.76
826.010 TEMPORARY EMPLOYMENT SERVICES	11,813	3,640	3,640	3,640	0.00
860.000 EDUCATION	383	2,300	2,300	4,700	104.35
873.000 MILEAGE/TRAVEL	0	200	200	200	0.00
900.000 PRINTING & PUBLISHING	2,242	2,600	2,600	2,600	0.00
958.000 DUES	200	900	900	900	0.00
969.000 CONTINGENCIES	0	500	500	500	0.00
970.000 CAPITAL OUTLAY	2,536	5,650	5,650	2,000	-64.60
<b>Total ASSESSOR</b>	<b>173,229</b>	<b>240,472</b>	<b>240,472</b>	<b>235,890</b>	<b>-1.91</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, and large item drop off, solicitor's permits and elections. We have worked to institute improved record retrieval methods including equipment purchases; software upgrades; and the establishment of operational systems to improve efficiency; save money; and ultimately provide for better record storage. We will continue efforts to advance these projects and have begun an assessment of records that we will use as we move forward with record retention strategies for the future.

**702.000 Salary** – This is where the wages for the Clerk are listed; time is split between Elections (191) and Clerk (215) and varies from year to year depending on the projected election activities. No increase has been factored into these figures. See notes per 101.716.600.

**704.000 Deputy** – This is where the wages for the Deputy are listed; time is split between Elections (191) and Clerk (215) and varies from year to year depending on the projected election activities. No increase has been factored into these figures. See notes per 101.716.600.

**706.000 Hourly full-time and 707.000 Hourly part-time** – Wages for full-time accountant and records clerk / clerk assistant. No increase has been factored into these figures. See notes per 101.716.600.

**716.000 Hospitalization** – Currently three people are eligible for health insurance.

**718.000 Pension** – The amount reflects the percentage break-down between Elections (191) and Clerk (215) for the upcoming fiscal year. All full time general employees and full time elected officials participate in an employer provided Defined Benefit retirement plan; both divisions are actuarially fully funded. The Board has approved an additional 4% of funding beyond the actuarial required funding (ARC) for the full time general employees division of the plan to help offset future pension costs.

**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. Pfeffer, Hanniford & Palka is under contract for auditing services 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 record. 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 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 annual conference and Regional meetings. Plans are to send staff through the Clerk's Institute and MMC Academy. This is probable in an off-election year.

**873.000 Mileage / Travel** 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 one new computer and printer for the clerk's office.

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

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Budget	FYE 2014 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 215 TOWNSHIP CLERK					
702.000 SALARY-ELECTED	40,334	37,877	37,877	45,540	20.23
704.000 WAGES - DEPUTY	25,292	34,279	34,279	19,050	-44.43
706.000 HOURLY FULL TIME	38,845	37,381	37,381	64,320	72.07
707.000 HOURLY- PART TIME	10,949	40,150	40,150	20,000	-50.19
715.000 FICA	7,306	9,285	9,285	9,240	-0.48
715.010 MEDICARE	1,713	2,175	2,175	2,160	-0.69
716.000 HOSPITALIZATION INSURANCE	34,693	54,950	54,950	77,840	41.66
716.100 HRA	2,571	5,100	5,100	7,600	49.02
717.000 LIFE INSURANCE	399	940	940	1,020	8.51
718.000 PENSION	4,106	5,670	5,670	4,740	-16.40
719.000 DISABILITY INS	621	1,020	1,020	1,970	93.14
727.000 SUPPLIES	1,295	2,000	2,000	1,600	-20.00
730.000 POSTAGE	486	1,000	1,000	1,000	0.00
737.000 SMALL EQUIPMENT EXPENSE	0	0	0	500	0.00
807.000 AUDIT SERVICES	8,625	9,400	9,400	9,600	2.13
811.100 WORKERS'COMP	355	635	635	610	-3.94
826.200 RECORD RETENTION SERVICES	2,862	4,000	4,000	4,500	12.50
860.000 EDUCATION	1,851	1,600	1,600	2,400	50.00
873.000 MILEAGE/TRAVEL	862	1,000	1,000	1,000	0.00
900.200 NEWSLETTER	2,875	3,000	3,000	3,000	0.00
958.000 DUES	665	800	800	650	-18.75
969.000 CONTINGENCIES	0	500	500	500	0.00
970.000 CAPITAL OUTLAY	500	2,000	2,000	3,000	50.00
Total TOWNSHIP CLERK	187,205	254,762	254,762	281,840	10.63

**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. No increase has been factored into these figures. See notes per 101.716.600.

**704.000 Deputy** Full time wages of the Deputy Treasurer. No increase has been factored into these figures. See notes per 101.716.600.

**707.000 Hourly Part Time.** This is for the part time employee that works in the Treasurers office. This employee is budgeted for an average of thirty (30) hours per week.

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

**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 and full time elected officials participate in an employer provided Defined Benefit retirement plan; both divisions are actuarially fully funded. The Board has approved an additional 4% of funding beyond the actuarial required funding (ARC) for the full time general employees division of the plan to help offset future pension costs.

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

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

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

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

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

**970.000 Capital Outlay**

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 101 - GENERAL FUND</b>					
<b>Expenditures</b>					
Dept: 253 TREASURER					
702.000 SALARY-ELECTED	53,779	54,109	54,109	53,580	-0.98
704.000 WAGES - DEPUTY	34,477	35,344	35,344	37,630	6.47
704.030 WAGES- DEPUTY O/T	0	100	100	100	0.00
707.000 HOURLY- PART TIME	19,258	21,295	21,295	19,500	-8.43
715.000 FICA	6,654	6,890	6,890	6,870	-0.29
715.010 MEDICARE	1,556	1,615	1,615	1,610	-0.31
716.000 HOSPITALIZATION INSURANCE	36,101	38,790	38,790	41,260	6.37
716.100 HRA	2,601	4,000	4,000	4,000	0.00
717.000 LIFE INSURANCE	457	590	590	590	0.00
718.000 PENSION	3,153	3,035	3,035	1,510	-50.25
719.000 DISABILITY INS	462	480	480	630	31.25
727.000 SUPPLIES	663	1,500	1,500	1,500	0.00
727.250 PROPERTY TAX FORMS	2,836	3,200	3,200	3,200	0.00
730.000 POSTAGE	8,512	9,500	9,500	9,500	0.00
737.000 SMALL EQUIPMENT EXPENSE	106	500	500	1,100	120.00
807.000 AUDIT SERVICES	8,700	9,400	9,400	9,600	2.13
809.000 BANK FEES	0	500	500	500	0.00
811.100 WORKERS'COMP	255	385	385	400	3.90
818.000 CONSULTING	143	500	500	500	0.00
860.000 EDUCATION	3,173	3,500	3,500	4,000	14.29
873.000 MILEAGE/TRAVEL	291	500	500	500	0.00
958.000 DUES	170	500	500	500	0.00
969.000 CONTINGENCIES	0	300	300	500	66.67
970.000 CAPITAL OUTLAY	2,588	4,615	4,615	1,500	-67.50
<b>Total TREASURER</b>	<b>185,936</b>	<b>201,148</b>	<b>201,148</b>	<b>200,580</b>	<b>-0.28</b>

## 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. No increase has been factored into these figures. See notes per 101.716.600.

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

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

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

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

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

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

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

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

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

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

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

**974.000 Capital Improvements** Specific projects have not been delineated however, potential projects include: parking light/exterior building lighting, parking lot resurfacing, building access/security measures.

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

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 101 - GENERAL FUND</b>					
<b>Expenditures</b>					
<b>Dept: 265 TOWNSHIP HALL/GROUNDS</b>					
707.000 HOURLY- PART TIME	4,120	5,126	5,126	5,000	-2.46
715.000 FICA	271	320	320	320	0.00
715.010 MEDICARE	64	75	75	80	6.67
727.000 SUPPLIES	13,667	13,000	13,000	13,000	0.00
730.000 POSTAGE	-145	700	700	700	0.00
737.000 SMALL EQUIPMENT EXPENSE	562	4,000	4,000	1,000	-75.00
804.000 CONTRACTED SERVICES	1,827	2,500	2,500	2,500	0.00
811.100 WORKERS'COMP	128	165	165	180	9.09
818.000 CONSULTING	1,270	6,000	6,000	6,000	0.00
920.000 UTILITIES	14,977	18,000	18,000	18,000	0.00
921.000 STREET LIGHTING	7,933	8,000	8,000	9,000	12.50
930.000 BUILDING MAINTENANCE & REPAIR	10,727	10,000	10,000	12,000	20.00
931.000 EQUIPMENT MAINTENANCE & REPAIR	10,079	9,000	9,000	10,000	11.11
932.000 GROUNDS MAINTENANCE & REPAIR	8,136	15,000	15,000	15,000	0.00
965.000 CHARGEBACK TAXES	19,113	15,000	15,000	15,000	0.00
969.000 CONTINGENCIES	0	500	500	500	0.00
974.000 CAPITAL IMPROVEMENTS	3,920	46,000	46,000	20,000	-56.52
977.000 CAPITAL OUTLAY- EQUIPMENT	9,000	1,000	1,000	1,000	0.00
<b>Total TOWNSHIP HALL/GROUNDS</b>	<b>105,649</b>	<b>154,386</b>	<b>154,386</b>	<b>129,280</b>	<b>-16.26</b>

## **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.

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 101 - GENERAL FUND</b>					
<b>Expenditures</b>					
<b>Dept: 276 CEMETERY</b>					
932.000 GROUNDS MAINTENANCE & REPAIR	2,980	8,000	8,000	8,000	0.00
970.000 CAPITAL OUTLAY	0	0	0	0	0.00
<b>Total CEMETERY</b>	<b>2,980</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>0.00</b>

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

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

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

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

**951.000 State/Dietz Leaseback** This is the pass through account for the State lease payments made to the Township that are passed on to Bruce Dietz for the 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 in this are phone system upgrades and a new municipal vehicle to replace the pick-up.

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Budget	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 101 - GENERAL FUND</b>					
<b>Expenditures</b>					
<b>Dept: 299 OTHER CHARGES &amp; SERVICES</b>					
716.200 HICA ADMIN FEE	245	1,400	1,400	1,400	0.00
718.000 PENSION	2,317	1,000	1,000	1,000	0.00
737.000 SMALL EQUIPMENT EXPENSE	200	1,000	1,000	500	-50.00
804.000 CONTRACTED SERVICES	13,298	20,000	20,000	20,000	0.00
811.000 LIABILITY INSURANCE	30,390	31,146	31,146	27,400	-12.03
811.200 IDENTITY THEFT INSURANCE	777	780	780	780	0.00
826.100 COMPUTER SUPPORT SERVICES	14,666	16,400	16,400	18,500	12.80
827.000 LEGAL	101,553	100,000	100,000	105,000	5.00
853.000 TELEPHONE	9,338	13,000	13,000	13,000	0.00
861.000 GAS AND OIL	832	1,700	1,700	1,500	-11.76
931.000 EQUIPMENT MAINTENANCE & REPAIR	4,180	8,000	8,000	8,000	0.00
933.000 VEHICLE MAINTENANCE & REPAIR	781	1,500	1,500	1,500	0.00
940.000 EQUIPMENT RENTAL	2,181	2,100	2,100	2,200	4.76
951.000 LEASE-BACK MSP/DIETZ	0	57,285	57,285	137,490	140.01
969.000 CONTINGENCIES	0	500	500	500	0.00
970.000 CAPITAL OUTLAY	0	63,000	63,000	30,000	-52.38
970.100 CAPITAL OUTLAY-MSP BUILDING	0	0	0	0	0.00
<b>Total OTHER CHARGES &amp; SERVICES</b>	<b>180,759</b>	<b>318,811</b>	<b>318,811</b>	<b>368,770</b>	<b>15.67</b>

# **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 building improvements at either station.

**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 have been transferred to BAFA for station 32 and for station 33 when the lease is finalized. 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 for station 33 as soon as the lease is finalized. 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 for station 33 as soon as the lease is finalized. 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 as part of a community branding project.

**974.000 Capital Improvements** This is for improvements to the buildings/properties.

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 101 - GENERAL FUND</b>					
<b>Expenditures</b>					
<b>Dept: 336 FIRE DEPARTMENT</b>					
818.000 CONSULTING	1,270	10,000	10,000	10,000	0.00
921.000 STREET LIGHTING	280	300	300	350	16.67
923.000 WATER /SEWER FEE	1,519	140	140	1,000	614.29
930.000 BUILDING MAINTENANCE & REPAIR	31,813	20,500	20,500	20,000	-2.44
931.000 EQUIPMENT MAINTENANCE & REPAIR	10,146	1,000	1,000	1,000	0.00
932.000 GROUNDS MAINTENANCE & REPAIR	10,462	1,300	1,300	3,000	130.77
956.000 DRAIN ASSESSMENT/PRPTY TAX	46	50	50	50	0.00
970.000 CAPITAL OUTLAY	0	11,000	11,000	11,000	0.00
974.000 CAPITAL IMPROVEMENTS	0	20,000	20,000	20,000	0.00
<b>Total FIRE DEPARTMENT</b>	<b>55,534</b>	<b>64,290</b>	<b>64,290</b>	<b>66,400</b>	<b>3.28</b>

## **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. No increase has been factored into these figures. See notes per 101.716.600.

**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 and full time elected officials participate in an employer provided Defined Benefit retirement plan; both divisions are actuarially fully funded. The Board has approved an additional 4% of funding beyond the actuarial required funding (ARC) for the full time general employees division of the plan to help offset future pension costs. This is for 90% of the Planners costs. The other 10% is under the Code Department.

**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 document update (Phase 2) costs are allocated here. Cost and scope of the document update is contingent upon results from the Public Involvement process (Phase 1).

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

**860.000 Education** includes the annual three day Michigan Planning Conference for the planner. This line item also includes expenses for one seminar for the Planning Commission, and Zoning Board of Appeals (ZBA) that is typically

conducted each year at Township Hall. Funds have also been budgeted for the training of Planning Commission and Zoning Board of Appeals members at various seminars that are offered around the State.

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

**970.00 Capital Outlay** Three Gateway and four Highway signs are budgeted.

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 400 PLANNING					
703.000 SALARY-NOT ELECTED	55,732	55,389	55,389	55,390	0.00
708.000 PER DIEM COMP	6,560	11,000	11,000	11,000	0.00
715.000 FICA	3,413	3,435	3,435	3,440	0.15
715.010 MEDICARE	798	805	805	810	0.62
716.000 HOSPITALIZATION INSURANCE	17,138	19,395	19,395	20,630	6.37
716.100 HRA	268	1,800	1,800	1,800	0.00
717.000 LIFE INSURANCE	226	240	240	240	0.00
718.000 PENSION	5,027	4,825	4,825	2,220	-53.99
719.000 DISABILITY INS	777	800	800	1,060	32.50
727.000 SUPPLIES	400	1,000	1,000	1,000	0.00
730.000 POSTAGE	186	2,005	2,005	2,000	-0.25
803.000 CONTRACTED-SPECIAL PROJECTS	0	57,078	57,078	50,000	-12.40
811.100 WORKERS'COMP	221	280	280	280	0.00
819.000 ENGINEERING SERVICES	8,225	15,000	15,000	20,000	33.33
860.000 EDUCATION	454	1,000	1,000	1,000	0.00
873.000 MILEAGE/TRAVEL	128	200	200	200	0.00
900.900 PUBLISHING	946	3,000	3,000	2,000	-33.33
958.000 DUES	120	120	120	120	0.00
964.000 REFUNDS	0	1,268	1,268	0	-100.00
969.000 CONTINGENCIES	0	500	500	500	0.00
970.000 CAPITAL OUTLAY	0	20,800	##	20,000	-3.85
Total PLANNING	100,619	199,939	199,939	193,690	-3.13

## **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. No increase has been factored into these figures. See notes per 101.716.600.

**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 and full time elected officials participate in an employer provided Defined Benefit retirement plan; both divisions are actuarially fully funded. The Board has approved an additional 4% of funding beyond the actuarial required funding (ARC) for the full time general employees division of the plan to help offset future pension costs. This is for 10% of the Planners costs. The other 90% is under the Planning Department.

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

**970.000 Capital Outlay** None are budgeted.

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 412 CODE ENFORCEMENT					
703.000 SALARY-NOT ELECTED	5,810	6,155	6,155	6,160	0.08
715.000 FICA	379	385	385	390	1.30
715.010 MEDICARE	89	90	90	90	0.00
716.000 HOSPITALIZATION INSURANCE	1,904	2,155	2,155	2,300	6.73
716.100 HRA	30	200	200	200	0.00
717.000 LIFE INSURANCE	25	30	30	30	0.00
718.000 PENSION	559	540	540	250	-53.70
719.000 DISABILITY INS	86	90	90	120	33.33
727.000 SUPPLIES	30	100	100	100	0.00
730.000 POSTAGE	0	100	100	100	0.00
811.100 WORKERS'COMP	119	150	150	80	-46.67
969.000 CONTINGENCIES	0	500	500	500	0.00
Total CODE ENFORCEMENT	9,030	10,495	10,495	10,320	-1.67

## **EMERGENCY PREPAREDNESS**

### **426**

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

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

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 101 - GENERAL FUND</b>					
<b>Expenditures</b>					
<b>Dept: 426 EMERGENCY PREPAREDNESS</b>					
920.000 UTILITIES	374	500	500	500	0.00
935.000 TORNADO SIREN REPAIR	92,380	4,400	4,400	4,400	0.00
<b>Total EMERGENCY PREPAREDNESS</b>	<b>92,754</b>	<b>4,900</b>	<b>4,900</b>	<b>4,900</b>	<b>0.00</b>

## 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. The anticipated increase in drain assessments has been included.

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

Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 101 - GENERAL FUND</b>					
<b>Expenditures</b>					
Dept: 445 DRAINS					
727.000 SUPPLIES	0	100	100	100	0.00
804.000 CONTRACTED SERVICES	3,752	12,000	12,000	12,000	0.00
959.000 DRAIN AT LARGE	7,379	18,913	18,913	10,000	-47.13
962.000 PERMIT FEES	500	500	500	500	0.00
<b>Total DRAINS</b>	<b>11,632</b>	<b>31,513</b>	<b>31,513</b>	<b>22,600</b>	<b>-28.28</b>

## **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.

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 446 ROADS					
819.000 ENGINEERING SERVICES	0	5,000	5,000	5,000	0.00
822.000 DUST CONTROL	36,368	55,000	55,000	55,000	0.00
974.000 CAPITAL IMPROVEMENTS	0	0	0	0	0.00
Total ROADS	36,368	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.

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget				
					Percent Change				
<b>Fund: 101 - GENERAL FUND</b>									
<b>Expenditures</b>									
<b>Dept: 525 ENVIRONMENTAL</b>									
804.000 CONTRACTED SERVICES	880	3,800	3,800	2,000	-47.37				
818.200 CONSULT-COLLET DUMP MONITORING	30,790	25,785	25,785	26,100	1.22				
827.000 LEGAL	11,243	22,000	22,000	20,000	-9.09				
967.000 PROJECT COSTS	5,533	11,015	11,015	7,000	-36.45				
<b>Total ENVIRONMENTAL</b>	<b>48,446</b>	<b>62,600</b>	<b>62,600</b>	<b>55,100</b>	<b>-11.98</b>				

## **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.

Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 101 - GENERAL FUND</b>					
<b>Expenditures</b>					
Dept: 528 MUNICIPAL REFUSE COLLECTION					
826.000 CONTRACTS	1,173	3,200		3,200	0.00
Total MUNICIPAL REFUSE COLLECTION	1,173	3,200		3,200	0.00

## **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.

Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 101 - GENERAL FUND</b>					
<b>Expenditures</b>					
<b>Dept: 536 SEWER AND WATER</b>					
708.000 PER DIEM COMP	1,200	1,500	1,500	1,500	0.00
804.000 CONTRACTED SERVICES	0	200	200	0	-100.00
819.000 ENGINEERING SERVICES	5,043	10,000	10,000	10,000	0.00
827.000 LEGAL	0	10,000	10,000	10,000	0.00
969.000 CONTINGENCIES	0	0	0	500	0.00
974.000 CAPITAL IMPROVEMENTS	0	500,000	500,000	500,000	0.00
<b>Total SEWER AND WATER</b>	<b>6,243</b>	<b>521,700</b>	<b>521,700</b>	<b>522,000</b>	<b>0.06</b>

## **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.

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 101 - GENERAL FUND</b>					
<b>Expenditures</b>					
<b>Dept: 751 PARKS AND RECREATION</b>					
804.000 CONTRACTED SERVICES	75,000	60,000	60,000	60,000	0.00
818.000 CONSULTING	0	0	0	0	0.00
969.000 CONTINGENCIES	0	0	0	0	0.00
<b>Total PARKS AND RECREATION</b>	<b>75,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>0.00</b>

## **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. Starting with the FY13-14 this allocation has been relocated to the 101.999.999.592.

**827.400 Contingent Liability-Election Equipment Reserve.** Per the Board adopted Capital Improvement Plan, It is anticipated that within the next two years the Township will have to purchase new election equipment. Due to the high dollar cost of this equipment, we reserve a little each year, per the CIP, until the purchase is necessary.

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 890 CONTINGENCY					
827.200 CONT LIABILITY-TAX APPEALS	0	30,000	30,000	10,000	-66.67
827.300 CONT LIABILITY- BOND RESERVE	0	200,000	200,000	0	-100.00
827.400 CONT LIABILITY-ELECT EQUIPMENT	0	20,000	20,000	20,000	0.00
Total CONTINGENCY	0	250,000	250,000	30,000	-88.00

## **TRANSFERS**

### **999**

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

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

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

**999.249 Transfer Out Building Department** – In FY 2012-13 the Township finalized the remaining outstanding inspection associated costs which were part of the transition from Township Building Department to the County Building Department.

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

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

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

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

**999.792 Transfer Out – Future Roads** This is to assist in the funding of future road improvements. Transfer is based upon the Board adopted CIP.

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 101 - GENERAL FUND</b>					
<b>Expenditures</b>					
<b>Dept: 999 TRANSFERS</b>					
999.208 TRANSFER OUT TO PARKS	0	0	0	50,000	0.00
999.209 TRANSFER OUT TO CEMETERY FUND	0	0	0	10,000	0.00
999.257 TRAN OUT TO BUDGET STABILIZ	-533	300	300	900	200.00
999.395 TRANSFER OUT TO WATER DEBT	0	1,150,000	1,150,000	0	-100.00
999.592 TRANS OUT TO SEWER CAPITAL DEB	0	1,200,000	1,200,000	200,000	-83.33
999.702 TRANSFER OUT TO PATHWAY FUND	0	0	0	10,000	0.00
999.792 TRANSFER OUT TO FUTURE ROADS	1,790,000	0	0	150,000	0.00
<b>Total TRANSFERS</b>	<b>1,789,467</b>	<b>2,350,300</b>	<b>2,350,300</b>	<b>420,900</b>	<b>-82.09</b>

## Brighton Township

	FYE 2012	FYE 2013	FYE 2013	FYE 2014	Budget
	Actual	Amended Budget	Estimated Total	Adopted Budget	Percent Change
<b>Fund: 101 - GENERAL FUND</b>					
<b>Expenditures</b>					
Total Expenditures	3,402,948	5,296,224	5,296,224	3,081,450	-41.82
Total GENERAL FUND	-295,514	-2,293,470	-2,293,470	65,860	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.** Transfer is based upon the Board adopted CIP.

**NOTE:** There was a consent judgment which gave the Township 60 acres of the Sunset Gravel Mine land to be used for park land only. A committee consisting of representatives from the Township, SELCRA and others had several early conversations about what was needed in the park from SELCRA's and other recreation peoples' point of view. Then, a group of Township staff met in 2003/2004 for several meetings developing the development agreement for the park which designates what Sunset and the Township are responsible for. Township is currently (March 2013) conducting a land survey to confirm grades within 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.

In July 2012, Clearwater (successor to Sunset) made application to the Township Planning Commission for modification to the PUD and application for soil extraction and fill permit. This application remains open as of February 2013.

**NOTE:**

Fund Balance \$ 718,592

Restricted	\$ 75,000
Assigned	\$ 643,592

\*\* Fund Balance is based on the budgeted estimate for FYE 2012-2013

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 208 - PARKS</b>					
<b>Revenues</b>					
664.000 INTEREST EARNED	2,382	1,400	1,400	2,400	71.43
671.000 OTHER REVENUE	0	0	0	0	0.00
699.101 TRANSFER IN-GENERAL FUND	0	0	0	50,000	0.00
<b>Total Revenues</b>	<b>2,382</b>	<b>1,400</b>	<b>1,400</b>	<b>52,400</b>	<b>3,642.86</b>

## Brighton Township

	FYE 2012	FYE 2013	FYE 2013	FYE 2014	Budget
	Actual	Amended Budget	Estimated Total	Adopted Budget	Percent Change
<b>Fund: 208 - PARKS</b>					
Expenditures					
809.000 BANK FEES	0	0	0	0	0.00
Total Expenditures	0	0	0	0	0.00
Total PARKS	2,382	1,400	1,400	52,400	3,642.86

## **FUND 209 CEMETERY**

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

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

**NOTE:**

Fund Balance \$ 40,375

Restricted \$ 40,375

\*\* Fund Balance is based on the budgeted estimate for FYE 2012-2013

## Brighton Township

	FYE 2012	FYE 2013	FYE 2013	FYE 2014	Budget
	Actual	Amended Budget	Estimated Total	Adopted Budget	Percent Change
<b>Fund: 209 - CEMETERY FUND</b>					
Revenues					
664.000 INTEREST EARNED	72	40	40	100	150.00
699.101 TRANSFER IN-GENERAL FUND	0	0	0	10,000	0.00
<b>Total Revenues</b>	<b>72</b>	<b>40</b>	<b>40</b>	<b>10,100</b>	<b>25,150.00</b>

## Brighton Township

	FYE 2012	FYE 2013	FYE 2013	FYE 2014	Budget
	Actual	Amended Budget	Estimated Total	Adopted Budget	Percent Change
Total CEMETERY FUND	72	40	40	10,100	25,150.00

## **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 in-car cameras to be used for enhanced alcohol enforcement.

**NOTE:**

Fund Balance \$ 36,195

Restricted \$ 36,195

\*\* Fund Balance is based on the budgeted estimate for FYE 2012-2013

## Brighton Township

	FYE 2012	FYE 2013	FYE 2013	FYE 2014	Budget
	Actual	Amended Budget	Estimated Total	Adopted Budget	Percent Change
<b>Fund: 212 - LIQUOR LAW ENFORCEMENT FUND</b>					
<b>Revenues</b>					
470.000 LIQUOR LICENSE FEES	7,575	7,500	7,500	7,650	2.00
664.000 INTEREST EARNED	101	60	60	100	66.67
699.101 TRANSFER IN-GENERAL FUND	0	0	0	0	0.00
<b>Total Revenues</b>	<b>7,676</b>	<b>7,560</b>	<b>7,560</b>	<b>7,750</b>	<b>2.51</b>

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 212 - LIQUOR LAW ENFORCEMENT FUND</b>					
<b>Expenditures</b>					
724.010 ENFORCEMENT OFFICER	0	0	0	0	0.00
804.000 CONTRACTED SERVICES	11,256	12,000	12,000	12,000	0.00
809.000 BANK FEES	0	0	0	0	0.00
970.000 CAPITAL OUTLAY	9,040	10,000	10,000	10,000	0.00
<b>Total Expenditures</b>	<b>20,296</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>0.00</b>
<b>Total LIQUOR LAW ENFORCEMENT FUND</b>	<b>-12,620</b>	<b>-14,440</b>	<b>-14,440</b>	<b>-14,250</b>	<b>0.00</b>

## **FUND 249 BUILDING DEPARTMENT**

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

**NOTE:**

Fund Balance \$ 2,758

Committed \$ 2,758

\*\* Fund Balance is based on the budgeted estimate for FYE 2012-2013

## Brighton Township

	FYE 2012	FYE 2013	FYE 2013	FYE 2014	Budget
	Actual	Amended Budget	Estimated Total	Adopted Budget	Percent Change
<b>Fund: 249 - BUILDING DEPARTMENT FUND</b>					
Revenues					
482.000 TENANT OCCUPANCY	0	0	0	0	0.00
664.000 INTEREST EARNED	11	0	0	0	0.00
671.000 OTHER REVENUE	0	0	0	0	0.00
699.101 TRANSFER IN-GENERAL FUND	0	10,291	10,291	0	-100.00
<b>Total Revenues</b>	<b>11</b>	<b>10,291</b>	<b>10,291</b>	<b>0</b>	<b>-100.00</b>

## Brighton Township

	FYE 2012	FYE 2013	FYE 2013	FYE 2014	Budget
	Actual	Amended Budget	Estimated Total	Adopted Budget	Percent Change
<b>Fund: 249 - BUILDING DEPARTMENT FUND</b>					
<b>Expenditures</b>					
726.000 INSPECTOR SERVICES- COUNTY	0	10,291	10,291	0	-100.00
827.000 LEGAL	0	500	500	0	-100.00
<b>Total Expenditures</b>	<b>0</b>	<b>10,791</b>	<b>10,791</b>	<b>0</b>	<b>-100.00</b>
<b>Total BUILDING DEPARTMENT FUND</b>	<b>11</b>	<b>-500</b>	<b>-500</b>	<b>0</b>	<b>0.00</b>

## **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 year's budget would place our cap over \$400,000

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

**NOTE:**

Fund Balance \$ 266,464

Restricted \$ 266,464

\*\* Fund Balance is based on the budgeted estimate for FYE 2012-2013

## Brighton Township

	FYE 2012	FYE 2013	FYE 2013	FYE 2014	Budget
	Actual	Amended Budget	Estimated Total	Adopted Budget	Percent Change
<b>Fund: 257 - BUDGET STABILIZATION FUND</b>					
Revenues					
664.000 INTEREST EARNED	533	300	300	900	200.00
699.101 TRANSFER IN-GENERAL FUND	533	300	300	900	200.00
<b>Total Revenues</b>	<b>1,066</b>	<b>600</b>	<b>600</b>	<b>1,800</b>	<b>200.00</b>

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget				
					Percent Change				
<b>Fund: 257 - BUDGET STABILIZATION FUND</b>									
Expenditures									
809.000 BANK FEES	0	0	0	0	0.00				
999.000 TRANSFER OUT	533	300	300	900	200.00				
<b>Total Expenditures</b>	<b>533</b>	<b>300</b>	<b>300</b>	<b>900</b>	<b>200.00</b>				
<b>Total BUDGET STABILIZATION FUND</b>	<b>533</b>	<b>300</b>	<b>300</b>	<b>900</b>	<b>200.00</b>				

## **FUND 395 WATER DEBT SERVICE**

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

**699.405 Transfer In From Municipal Water** The Board intends to pay off the remaining bond balance in 2013 per the approved Capital Improvement Plan/Fiscal Analysis. Bonds are eligible for redemption on May 1, 2013.

**NOTE:**

Fund Balance \$ 1,334,707

Committed \$ 1,334,707

\*\* Fund Balance is based on the budgeted estimate for FYE 2012-2013

## Brighton Township

	FYE 2012	FYE 2013	FYE 2013	FYE 2014	Budget
	Actual	Amended Budget	Estimated Total	Adopted Budget	Percent Change
<b>Fund: 395 - WATER DEBT SERVICE FUND</b>					
Revenues					
664.000 INTEREST EARNED	64	20	20	0	-100.00
699.101 TRANSFER IN-GENERAL FUND	0	1,150,000	1,150,000	0	-100.00
699.405 TRAN IN FROM MUNICIPAL WATER	111,656	209,319	209,319	0	-100.00
<b>Total Revenues</b>	<b>111,720</b>	<b>1,359,339</b>	<b>1,359,339</b>	<b>0</b>	<b>-100.00</b>

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 395 - WATER DEBT SERVICE FUND</b>					
<b>Expenditures</b>					
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	61,421	59,609	59,609	29,340	-50.78
999.003 AGENT FEES	250	250	250	250	0.00
999.004 BOND PAYMENT PRINCIPAL	50,000	50,000	50,000	1,495,000	2890.00
<b>Total DEBT SERVICE</b>	<b>111,671</b>	<b>109,859</b>	<b>109,859</b>	<b>1,524,590</b>	<b>1,287.77</b>
<b>Total Expenditures</b>	<b>111,671</b>	<b>109,859</b>	<b>109,859</b>	<b>1,524,590</b>	<b>1,287.77</b>
<b>Total WATER DEBT SERVICE FUND</b>	<b>49</b>	<b>1,249,480</b>	<b>1,249,480</b>	<b>-1,524,590</b>	<b>-222.02</b>

## **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.

**990.300 Interest General Fund Loan.** The Board intends to pay off the remaining bond balance in 2013 per the approved Capital Improvement Plan/Fiscal Analysis. Bonds are eligible for redemption on May 1, 2013. The Board is scheduled (in March 2013) to approve a loan from the General Fund to the Water Debt Service Fund in the amount of \$1,150,000. Annual interest on the loan will be calculated at 1%.

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

### **NOTE:**

Fund Balance \$ 319,582

Committed \$ 319,582

\*\* Fund Balance is based on the budgeted estimate for FYE 2012-2013

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 405 - MUNICIPAL WATER FUND</b>					
<b>Revenues</b>					
610.000 COMMODITY SURCHARGE	841	900	900	900	0.00
616.000 TAP IN FEE	0	0	0	0	0.00
664.000 INTEREST EARNED	1,002	750	750	1,000	33.33
664.002 INTEREST EARNED-LCWA LOAN	4,275	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
699.395 TRANS IN FROM WATER DEBT	0	0	0	0	0.00
<b>Total Revenues</b>	<b>6,118</b>	<b>1,650</b>	<b>1,650</b>	<b>1,900</b>	<b>15.15</b>

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
Fund: 405 - MUNICIPAL WATER FUND					
Expenditures					
804.600 CONTRACT SERVICES- CITY MAINT	3,537	3,600	3,600	3,600	0.00
819.000 ENGINEERING SERVICES	0	0	0	0	0.00
827.000 LEGAL	0	0	0	0	0.00
990.300 INT EXP- G.F LOAN	0	0	0	11,500	0.00
999.395 TRANSFER OUT TO WATER DEBT	111,656	226,542	226,542	0	-100.00
Total Expenditures	115,193	230,142	230,142	15,100	-93.44
Total MUNICIPAL WATER FUND	-109,075	-228,492	-228,492	-13,200	0.00

## **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. 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.

## Brighton Township

	FYE 2012	FYE 2013	FYE 2013	FYE 2014	Budget
	Actual	Amended Budget	Estimated Total	Adopted Budget	Percent Change
<b>Fund: 589 - SEWER CAPITAL RESERVE</b>					
Revenues					
664.000 INTEREST EARNED	568	400	400	800	100.00
699.590 TRANSFER IN FROM SEWER O&M	70,000	0	0	0	0.00
<b>Total Revenues</b>	<b>70,568</b>	<b>400</b>	<b>400</b>	<b>800</b>	<b>100.00</b>

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 589 - SEWER CAPITAL RESERVE</b>					
<b>Expenditures</b>					
972.000 CAPITAL REPLACEMENT	43,296	0	0	0	0.00
990.300 INT EXP- G.F LOAN	0	2,800	2,800	2,800	0.00
999.590 TRAN OUT TO SEWER O&M	0	0	0	0	0.00
<b>Total Expenditures</b>	<b>43,296</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>0.00</b>
<b>Total SEWER CAPITAL RESERVE</b>	<b>27,271</b>	<b>-2,400</b>	<b>-2,400</b>	<b>-2,000</b>	<b>0.00</b>

## FUND 590

### SEWER OPERATIONS AND MAINTENANCE FUND

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

**NOTE:** The O&M quarterly fee is reviewed annually. No fee increase is proposed for the FY 2013-14 budget.

**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.

**537-807.000 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.

**540-804.300 & 400 Contract Services** is for Infrastructure Alternatives to manage the Wastewater Treatment Plant and non routine repairs. We are currently entering the 3rd year of a three (3) year contract extension. This account has been increased in recent years to reflect the increased costs of call outs for grinder pump failures and for locates/startups.

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

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

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

**540-930.000 Building Maintenance & Repair** as the plant ages repairs will be needed more often. We anticipate some driveway maintenance and repairs will be required in 2013 as well as the replacement of the air conditioner in the lab.

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

**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. No Transfer will occur this year.

**900**

**970.000 Capital Outlay** is for new lab equipment.

**974.000 Capital Improvements** By-pass portable pump, lab air conditioning unit, 5 grinder pumps.

**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 \$ 192,685

Restricted \$ 192,685

\*\* Fund Balance is based on the budgeted estimate for FYE 2012-2013

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 590 - SEWER O &amp; M FUND</b>					
<b>Revenues</b>					
642.000 USAGE CHARGE	621,317	622,080	622,080	625,320	0.52
643.000 LATE CHARGE	12,973	11,000	11,000	12,000	9.09
643.500 PROP OWNER REIMB- REV	0	0	0	0	0.00
644.000 DELINQUENT FEE ON TAXES	4,770	5,000	5,000	5,000	0.00
645.000 SALE OF MATERIALS	425	0	0	0	0.00
646.000 SALE OF INVENTORY	0	0	0	0	0.00
655.000 NSF FEE	105	0	0	0	0.00
664.000 INTEREST EARNED	188	200	200	200	0.00
671.000 OTHER REVENUE	0	0	0	0	0.00
676.000 REIMBURSEMENT	4,029	0	0	0	0.00
687.000 REFUNDS	81	0	0	1,000	0.00
689.000 INVENTORY ADJUST- REVENUE	0	0	0	0	0.00
694.000 CASH OVER AND SHORT	0	0	0	0	0.00
699.589 TRAN IN FROM SEWER CAP RESERVE	0	0	0	0	0.00
<b>Total Revenues</b>	<b>643,888</b>	<b>638,280</b>	<b>638,280</b>	<b>643,520</b>	<b>0.82</b>

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
Fund: 590 - SEWER O & M FUND					
Expenditures					
Dept: 537 ADMINISTRATION					
727.000 SUPPLIES	448	500	500	500	0.00
730.000 POSTAGE	2,043	1,500	1,500	2,200	46.67
807.000 AUDIT SERVICES	3,400	4,700	4,700	4,800	2.13
809.000 BANK FEES	0	100	100	100	0.00
809.100 NSF CHECKS RETURNED	0	0	0	0	0.00
818.000 CONSULTING	7,078	10,000	10,000	8,000	-20.00
826.100 COMPUTER SUPPORT SERVICES	2,406	11,278	11,278	2,800	-75.17
827.000 LEGAL	4,056	1,500	1,500	6,000	300.00
900.000 PRINTING & PUBLISHING	0	200	200	200	0.00
961.000 ADMINISTRATIVE FEE	4,500	4,500	4,500	4,800	6.67
Total ADMINISTRATION	23,930	34,278	34,278	29,400	-14.23
Dept: 540 OPERATION AND MAINTENANCE					
727.000 SUPPLIES	33,754	35,000	35,000	35,000	0.00
804.300 CONTRACTED SERVICES- FIXED	192,167	193,000	193,000	192,200	-0.41
804.400 CONTRACT SERVICES-NON ROUTINE	22,158	20,000	20,000	24,000	20.00
804.500 CONTRACT SERV-SLUDGE REMOVAL	200	30,000	30,000	30,000	0.00
811.000 LIABILITY INSURANCE	29,918	30,000	30,000	26,400	-12.00
853.000 TELEPHONE	1,191	1,200	1,200	1,200	0.00
920.000 UTILITIES	109,518	100,000	100,000	110,000	10.00
930.000 BUILDING MAINTENANCE & REPAIR	4,312	10,000	10,000	12,000	20.00
930.100 BUILDING SECURITY ALARM	517	400	400	550	37.50
931.000 EQUIPMENT MAINTENANCE & REPAIR	20,834	25,000	25,000	25,000	0.00
932.000 GROUNDS MAINTENANCE & REPAIR	10,618	8,000	8,000	9,000	12.50
936.000 COLLECTION SYS MAINT REPAIR	93,976	68,000	68,000	90,000	32.35
962.000 PERMIT FEES	3,277	4,000	4,000	4,000	0.00
968.100 TRAN TO RESERVE FUND	70,000	0	0	0	0.00
969.000 CONTINGENCIES	0	3,000	3,000	3,000	0.00
Total OPERATION AND MAINTENANCE	592,440	527,600	527,600	562,350	6.59
Dept: 900 CAPITAL OUTLAY					
970.000 CAPITAL OUTLAY	2,379	1,000	1,000	1,000	0.00
974.000 CAPITAL IMPROVEMENTS	1,285	63,322	63,322	55,000	-13.14
974.100 CAP IMPROV SPENCER/OLD 23	0	0	0	0	0.00
Total CAPITAL OUTLAY	3,664	64,322	64,322	56,000	-12.94
Dept: 905 DEBT SERVICE					
990.300 INT EXP- G.F LOAN	4,297	4,297	4,297	4,300	0.07
Total DEBT SERVICE	4,297	4,297	4,297	4,300	0.07
Total Expenditures	624,332	630,497	630,497	652,050	3.42
Total SEWER O & M FUND	19,556	7,783	7,783	-8,530	-209.60

## FUND 592 SEWER DEBT SERVICE

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

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

**616.000 Tap In Fee** Fee charged to cover the cost of the new user's capacity in the treatment plant and transmission mains. Six new taps have been included in our projections. \$92,340 in unanticipated tap-fees were received in FY2012-13 through January 2013.

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

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

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

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

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

**699.101 Transfer In From General Fund** – Per the adopted Capital Improvement Plan and Financial Analysis this transfer is to assist the sewer debt fund in making annual bond debt payments. \$200,000 is proposed to be transferred from 101.999.999.592.

## **EXPENSES**

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

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

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

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

**NOTE:**

Fund Balance \$ 1,896,950

Restricted \$ 1,896,950

\*\* Fund Balance is based on the budgeted estimate for FYE 2012-2013

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 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	82,080	0	0	61,560	0.00
616.001 DEVELOPER CONTRIBUTIONS	0	0	0	0	0.00
642.100 CAPITAL COSTS CHARGE	582,512	660,928	660,928	670,400	1.43
643.000 LATE CHARGE	13,655	10,000	10,000	10,000	0.00
644.000 DELINQUENT FEE ON TAXES	5,212	4,000	4,000	4,000	0.00
655.000 NSF FEE	0	0	0	0	0.00
664.000 INTEREST EARNED	4,561	4,000	4,000	4,000	0.00
669.000 INTEREST FROM SAD PMT	411,720	364,679	364,679	315,030	-13.61
669.200 INTEREST FROM SAD- SPENCER	12,799	10,218	10,218	9,370	-8.30
671.000 OTHER REVENUE	877	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	0	0	0	0.00
699.101 TRANSFER IN-GENERAL FUND	0	1,200,000	1,200,000	200,000	-83.33
<b>Total Revenues</b>	<b>1,113,418</b>	<b>2,253,825</b>	<b>2,253,825</b>	<b>1,274,360</b>	<b>-43.46</b>

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 592 - SEWER DEBT SERVICE</b>					
<b>Expenditures</b>					
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	3,000	6,000	6,000	1,000	-83.33
964.000 REFUNDS	0	0	0	0	0.00
968.000 DEPRECIATION	838,676	875,000	875,000	880,000	0.57
972.000 CAPITAL REPLACEMENT	-34,287	0	0	0	0.00
990.500 INT EXP GF LOAN 2013- 1.2 M	0	0	0	12,000	0.00
997.007 BOND ISSUANCE-AMORTIZATION	33,695	0	0	33,695	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
<b>Total CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Dept: 905 DEBT SERVICE</b>					
990.300 INT EXP- G.F LOAN	8,620	8,620	8,620	8,620	0.00
999.002 BOND PAYMENT-INTEREST	676,213	645,313	645,313	582,320	-9.76
999.003 AGENT FEES	225	226	226	230	1.77
<b>Total DEBT SERVICE</b>	<b>685,058</b>	<b>654,159</b>	<b>654,159</b>	<b>591,170</b>	<b>-9.63</b>
<b>Total Expenditures</b>	<b>1,526,142</b>	<b>1,535,159</b>	<b>1,535,159</b>	<b>1,517,865</b>	<b>-1.13</b>
<b>Total SEWER DEBT SERVICE</b>	<b>-412,724</b>	<b>718,667</b>	<b>718,667</b>	<b>-243,505</b>	<b>-133.88</b>

## **FUND 593**

### **SPENCER ROAD SEWER DEBT SERVICE**

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

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

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

## Brighton Township

	FYE 2012	FYE 2013	FYE 2013	FYE 2014	Budget
	Actual	Amended Budget	Estimated Total	Adopted Budget	Percent Change
<b>Fund: 593 - SPENCER SEWER DEBT SERVICE</b>					
<b>Revenues</b>					
664.000 INTEREST EARNED	220	100	100	200	100.00
669.000 INTEREST FROM SAD PMT	27,041	24,961	24,961	22,880	-8.34
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
<b>Total Revenues</b>	<b>27,261</b>	<b>25,061</b>	<b>25,061</b>	<b>23,080</b>	<b>-7.90</b>

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
Fund: 593 - SPENCER SEWER DEBT SERVICE					
Expenditures					
968.000 DEPRECIATION	22,123	0	0	0	0.00
999.001 BOND PAYMENT INT- SPENCER RD	24,118	22,635	22,635	21,000	-7.22
999.003 AGENT FEES	225	300	300	230	-23.33
Total Expenditures	46,466	22,935	22,935	21,230	-7.43
Total SPENCER SEWER DEBT SERVICE	-19,205	2,126	2,126	1,850	-12.98

**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.**

## Brighton Township

	FYE 2012	FYE 2013	FYE 2013	FYE 2014	Budget
	Actual	Amended Budget	Estimated Total	Adopted Budget	Percent Change
<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>

## Brighton Township

	FYE 2012	FYE 2013	FYE 2013	FYE 2014	Budget
	Actual	Amended Budget	Estimated Total	Adopted 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
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total TRUST AND AGENCY FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

## **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** Transfer is based upon the Board adopted CIP.

### **NOTE:**

Fund Balance \$ 173,734

Restricted	\$ 57,795
Assigned	\$ 115,939

\*\* Fund Balance is based on the budgeted estimate for FYE 2012-2013

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 702 - PATHWAYS FUND</b>					
<b>Revenues</b>					
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	1,100	1,200	1,200	650	-45.83
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
608.109 PATHWAYS-RECON CORP	0	0	0	0	0.00
664.000 INTEREST EARNED	303	200	200	300	50.00
694.000 CASH OVER AND SHORT	0	0	0	0	0.00
699.101 TRANSFER IN-GENERAL FUND	0	0	0	10,000	0.00
<b>Total Revenues</b>	<b>1,403</b>	<b>1,400</b>	<b>1,400</b>	<b>10,950</b>	<b>682.14</b>

## Brighton Township

	FYE 2012	FYE 2013	FYE 2013	FYE 2014	Budget
	Actual	Amended Budget	Estimated Total	Adopted 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>1,403</b>	<b>1,400</b>	<b>1,400</b>	<b>10,950</b>	<b>682.14</b>

## **FUND 703**

### **CURRENT TAX COLLECTIONS**

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

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
Fund: 703 - FYE 2013 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

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
Fund: 703 - FYE 2013 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 FYE 2013 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 \$ 2,474,921

Assigned      \$ 2,474,921

\*\* Fund Balance is based on the budgeted estimate for FYE 2012-2013

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change				
<b>Fund: 792 - FUTURE ROAD IMPROVEMENT</b>									
Revenues									
664.000 INTEREST EARNED	6,566	8,000	8,000	8,000	0.00				
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	1,790,000	0	0	150,000	0.00				
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>1,796,566</b>	<b>8,000</b>	<b>8,000</b>	<b>158,000</b>	<b>1,875.00</b>				

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 792 - FUTURE ROAD IMPROVEMENT</b>					
<b>Expenditures</b>					
809.000 BANK FEES	0	0	0	0	0.00
967.000 PROJECT COSTS	0	0	0	0	0.00
999.000 TRANSFER OUT	0	0	0	0	0.00
999.369 TRANSFER OUT TO BLDG AUTHORITY	0	0	0	0	0.00
999.814 TRAN OUT TO ROAD PROJECTS	0	0	0	0	0.00
999.999 FYE 2012 PERIOD ADJUSTMENT	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 FUTURE ROAD IMPROVEMENT</b>	<b>1,796,566</b>	<b>8,000</b>	<b>8,000</b>	<b>158,000</b>	<b>1,875.00</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.

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change	
<b>Fund: 793 - CONSTRUCTION ESCROW</b>						
Revenues						
664.000 INTEREST EARNED	0	90	90	200	122.22	
671.000 OTHER REVENUE	0	0	0	0	0.00	
<b>Total Revenues</b>	<b>0</b>	<b>90</b>	<b>90</b>	<b>200</b>	<b>122.22</b>	

## Brighton Township

	FYE 2012	FYE 2013	FYE 2013	FYE 2014	Budget
	Actual	Amended Budget	Estimated Total	Adopted Budget	Percent Change
<b>Fund: 793 - CONSTRUCTION ESCROW</b>					
<b>Expenditures</b>					
809.000 BANK FEES	0	0	0	0	0.00
Total Expenditures	0	0	0	0	0.00
Total CONSTRUCTION ESCROW	0	90	90	200	122.22

## **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 \$ 77,325

Restricted      \$ 77,325

\*\* Fund Balance is based on the budgeted estimate for FYE 2012-2013

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
Fund: 812 - SAD ROAD MAINTENANCE					
Revenues					
Dept: 031 PARKLAWN SAD					
664.000 INTEREST EARNED	60	25	25	70	180.00
672.000 SPECIAL ASSESSMENTS	0	0	0	0	0.00
Total PARKLAWN SAD	60	25	25	70	180.00
Dept: 033 DONALD/STUHRBURG SAD					
664.000 INTEREST EARNED	6	5	5	10	100.00
672.000 SPECIAL ASSESSMENTS	0	1,500	1,500	1,500	0.00
672.100 SPECIAL ASSESSMENTS	1,500	0	0	0	0.00
Total DONALD/STUHRBURG SAD	1,506	1,505	1,505	1,510	0.33
Dept: 038 LINK ROAD MAINTENANCE					
664.000 INTEREST EARNED	16	10	10	10	0.00
672.000 SPECIAL ASSESSMENTS	0	0	0	0	0.00
Total LINK ROAD MAINTENANCE	16	10	10	10	0.00
Dept: 039 TRACEY LANE SAD					
664.000 INTEREST EARNED	1	0	0	0	0.00
Total TRACEY LANE SAD	1	0	0	0	0.00
Dept: 040 RIDGECREST S.A.D.					
664.000 INTEREST EARNED	17	10	10	20	100.00
672.000 SPECIAL ASSESSMENTS	3,600	0	0	0	0.00
Total RIDGECREST S.A.D.	3,617	10	10	20	100.00
Dept: 054 BIRCHCREST					
664.000 INTEREST EARNED	11	0	0	10	0.00
672.000 SPECIAL ASSESSMENTS	0	0	0	0	0.00
Total BIRCHCREST	11	0	0	10	0.00
Total Revenues	5,212	1,550	1,550	1,620	4.52

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
Fund: 812 - SAD ROAD MAINTENANCE					
Expenditures					
Dept: 031 PARKLAWN SAD					
967.000 PROJECT COSTS	4,394	32,647	32,647	28,680	-12.15
Total PARKLAWN SAD	4,394	32,647	32,647	28,680	-12.15
Dept: 033 DONALD/STUHRBURG SAD					
964.000 REFUNDS	0	0	0	0	0.00
967.100 ADDTL PROJECT COSTS	160	4,143	4,143	6,300	52.06
Total DONALD/STUHRBURG SAD	160	4,143	4,143	6,300	52.06
Dept: 038 LINK ROAD MAINTENANCE					
967.000 PROJECT COSTS	2,225	8,500	8,500	5,750	-32.35
Total LINK ROAD MAINTENANCE	2,225	8,500	8,500	5,750	-32.35
Dept: 039 TRACEY LANE SAD					
967.000 PROJECT COSTS	4,073	0	0	0	0.00
Total TRACEY LANE SAD	4,073	0	0	0	0.00
Dept: 040 RIDGECREST S.A.D.					
967.000 PROJECT COSTS	2,530	11,559	11,559	7,830	-32.26
Total RIDGECREST S.A.D.	2,530	11,559	11,559	7,830	-32.26
Dept: 054 BIRCHCREST					
967.000 PROJECT COSTS	465	6,168	6,168	5,000	-18.94
Total BIRCHCREST	465	6,168	6,168	5,000	-18.94
Total Expenditures	13,847	63,017	63,017	53,560	-15.01
Total SAD ROAD MAINTENANCE	-8,635	-61,467	-61,467	-51,940	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 \$ 96,026

Committed \$ 96,026

\*\* Fund Balance is based on the budgeted estimate for FYE 2012-2013

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
Fund: 814 - ROAD PROJECTS					
Revenues					
664.000 INTEREST EARNED	111	40	40	200	400.00
694.000 CASH OVER AND SHORT	0	0	0	0	0.00
699.000 APPROPRIATION TRANSFER IN	0	0	0	0	0.00
Dept: 059 BRANDYWINE ROAD					
664.000 INTEREST EARNED	29	0	0	0	0.00
669.000 INTEREST FROM SAD PMT	4,879	2,362	2,362	0	-100.00
672.000 SPECIAL ASSESSMENTS	45,433	41,077	41,077	0	-100.00
Total BRANDYWINE ROAD	50,340	43,439	43,439	0	-100.00
Dept: 061 ROSE ANN DRIVE- SAD					
664.000 INTEREST EARNED	4	0	0	10	0.00
669.000 INTEREST FROM SAD PMT	3,391	2,631	2,631	1,870	-28.92
672.000 SPECIAL ASSESSMENTS	13,533	8,120	8,120	7,220	-11.08
Total ROSE ANN DRIVE- SAD	16,928	10,751	10,751	9,100	-15.36
Total Revenues	67,380	54,230	54,230	9,300	-82.85

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 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	67,380	54,230	54,230	9,300	-82.85				

## **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 \$ 16,491

Restricted      \$ 16,491

\*\* Fund Balance is based on the budgeted estimate for FYE 2012-2013

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
Fund: 865 - STREET LIGHTING FUND					
Revenues					
Dept: 070 COUNTRY CLUB ANNEX LT					
672.000 SPECIAL ASSESSMENTS	8,029	7,152	7,152	8,010	12.00
Total COUNTRY CLUB ANNEX LT	8,029	7,152	7,152	8,010	12.00
Dept: 071 DONALD DRIVE LIGHT					
672.000 SPECIAL ASSESSMENTS	189	210	210	210	0.00
Total DONALD DRIVE LIGHT	189	210	210	210	0.00
Dept: 072 BRANDYWINE FARMS LIGHT					
672.000 SPECIAL ASSESSMENTS	681	740	740	730	-1.35
Total BRANDYWINE FARMS LIGHT	681	740	740	730	-1.35
Dept: 073 HARVEST HILLS LIGHTS					
672.000 SPECIAL ASSESSMENTS	680	740	740	730	-1.35
Total HARVEST HILLS LIGHTS	680	740	740	730	-1.35
Dept: 074 GREENFIELD POINTE LIGHTS					
672.000 SPECIAL ASSESSMENTS	681	740	740	730	-1.35
Total GREENFIELD POINTE LIGHTS	681	740	740	730	-1.35
Dept: 075 BRIGHTON GARDENS					
672.000 SPECIAL ASSESSMENTS	754	825	825	820	-0.61
Total BRIGHTON GARDENS	754	825	825	820	-0.61
Dept: 076 EAGLE HEIGHTS					
672.000 SPECIAL ASSESSMENTS	366	400	400	400	0.00
Total EAGLE HEIGHTS	366	400	400	400	0.00
Dept: 077 GREENFIELD SHORES 1-2-3-4 LOP					
672.000 SPECIAL ASSESSMENTS	735	825	825	820	-0.61
Total GREENFIELD SHORES 1-2-3-4 LOP	735	825	825	820	-0.61
Dept: 078 DE MARIA LIGHTS					
672.000 SPECIAL ASSESSMENTS	369	400	400	400	0.00
Total DE MARIA LIGHTS	369	400	400	400	0.00
Dept: 079 RAVENSWOOD LIGHTS					
672.000 SPECIAL ASSESSMENTS	743	795	795	790	-0.63
Total RAVENSWOOD LIGHTS	743	795	795	790	-0.63
Dept: 080 MAPLE RIDGE SUB					
672.000 SPECIAL ASSESSMENTS	366	400	400	400	0.00
Total MAPLE RIDGE SUB	366	400	400	400	0.00
Dept: 081 ALGER PINES					
672.000 SPECIAL ASSESSMENTS	944	740	740	740	0.00
Total ALGER PINES	944	740	740	740	0.00
Dept: 082 SHENANDOAH					
672.000 SPECIAL ASSESSMENTS	706	770	770	760	-1.30
Total SHENANDOAH	706	770	770	760	-1.30
Dept: 084 SHENANDOAH POND					
672.000 SPECIAL ASSESSMENTS	436	760	760	750	-1.32
Total SHENANDOAH POND HOMEOWNERS	436	760	760	750	-1.32

Dept: 085 OAKS AT BEACH LAKE

672.000 SPECIAL ASSESSMENTS	2,043	2,220	2,220	2,200	-0.90
Total OAKS AT BEACH LAKE	2,043	2,220	2,220	2,200	-0.90

## Brighton Township

Fund: 865 - STREET LIGHTING FUND	FYE 2012	FYE 2013	FYE 2013	FYE 2014	Budget
	Actual	Amended Budget	Estimated Total	Adopted Budget	Percent Change
Total Revenues	17,722	17,717	17,717	18,490	4.36

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
Fund: 865 - STREET LIGHTING FUND					
Expenditures					
Dept: 070 COUNTRY CLUB ANNEX LT					
921.000 STREET LIGHTING	7,331	7,152	7,152	8,010	12.00
Total COUNTRY CLUB ANNEX LT	7,331	7,152	7,152	8,010	12.00
Dept: 071 DONALD DRIVE LIGHT					
921.000 STREET LIGHTING	195	210	210	210	0.00
Total DONALD DRIVE LIGHT	195	210	210	210	0.00
Dept: 072 BRANDYWINE FARMS LIGHT					
921.000 STREET LIGHTING	690	740	740	730	-1.35
Total BRANDYWINE FARMS LIGHT	690	740	740	730	-1.35
Dept: 073 HARVEST HILLS LIGHTS					
921.000 STREET LIGHTING	690	740	740	730	-1.35
Total HARVEST HILLS LIGHTS	690	740	740	730	-1.35
Dept: 074 GREENFIELD POINTE LIGHTS					
921.000 STREET LIGHTING	690	740	740	730	-1.35
Total GREENFIELD POINTE LIGHTS	690	740	740	730	-1.35
Dept: 075 BRIGHTON GARDENS					
921.000 STREET LIGHTING	781	825	825	820	-0.61
Total BRIGHTON GARDENS	781	825	825	820	-0.61
Dept: 076 EAGLE HEIGHTS					
921.000 STREET LIGHTING	372	400	400	400	0.00
Total EAGLE HEIGHTS	372	400	400	400	0.00
Dept: 077 GREENFIELD SHORES 1-2-3-4 LOP					
921.000 STREET LIGHTING	781	825	825	820	-0.61
Total GREENFIELD SHORES 1-2-3-4 LOP	781	825	825	820	-0.61
Dept: 078 DE MARIA LIGHTS					
921.000 STREET LIGHTING	372	400	400	400	0.00
Total DE MARIA LIGHTS	372	400	400	400	0.00
Dept: 079 RAVENSWOOD LIGHTS					
921.000 STREET LIGHTING	743	795	795	790	-0.63
Total RAVENSWOOD LIGHTS	743	795	795	790	-0.63
Dept: 080 MAPLE RIDGE SUB					
921.000 STREET LIGHTING	372	400	400	400	0.00
Total MAPLE RIDGE SUB	372	400	400	400	0.00
Dept: 081 ALGER PINES					
921.000 STREET LIGHTING	690	740	740	740	0.00
Total ALGER PINES	690	740	740	740	0.00
Dept: 082 SHENANDOAH					
921.000 STREET LIGHTING	717	770	770	760	-1.30
Total SHENANDOAH	717	770	770	760	-1.30
Dept: 084 SHENANDOAH POND					
921.000 STREET LIGHTING	709	760	760	750	-1.32
Total SHENANDOAH POND HOMEOWNERS	709	760	760	750	-1.32

Dept: 085 OAKS AT BEACH LAKE

921.000 STREET LIGHTING

Total OAKS AT BEACH LAKE

2,069	2,220	2,220	2,200	-0.90
2,069	2,220	2,220	2,200	-0.90

## Brighton Township

	FYE 2012	FYE 2013	FYE 2013	FYE 2014	Budget
	Actual	Amended Budget	Estimated Total	Adopted Budget	Percent Change
<b>Fund: 865 - STREET LIGHTING FUND</b>					
Total Expenditures	17,201	17,717	17,717	18,490	4.36
Total STREET LIGHTING FUND	520	0	0	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 \$ 66,182

Restricted     \$ 66,182

\*\* Fund Balance is based on the budgeted estimate for FYE 2012-2013

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change				
Fund: 871 - MUNICIPAL REFUSE									
Revenues									
Dept: 056 RAVENSWOOD									
664.000 INTEREST EARNED	19	10	10	0	-100.00				
672.000 SPECIAL ASSESSMENTS	26,928	26,928	26,928	27,060	0.49				
Total RAVENSWOOD	26,947	26,938	26,938	27,060	0.45				
Dept: 529 WOODLAND/AIRWAY									
664.000 INTEREST EARNED	69	30	30	0	-100.00				
672.100 SPECIAL ASSESSMENTS	45,727	45,728	45,728	45,728	0.00				
Total WOODLAND/AIRWAY ASSESSMENT	45,796	45,758	45,758	45,728	-0.07				
Total Revenues	72,744	72,696	72,696	72,788	0.13				

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 871 - MUNICIPAL REFUSE</b>					
Expenditures					
999.000 TRANSFER OUT	654	0	0	0	0.00
Dept: 056 RAVENSWOOD					
967.000 PROJECT COSTS	26,928	26,928	26,928	27,060	0.49
Total RAVENSWOOD	26,928	26,928	26,928	27,060	0.49
Dept: 529 WOODLAND/AIRWAY					
967.100 ADDTL PROJECT COSTS	45,377	45,728	45,728	45,728	0.00
Total WOODLAND/AIRWAY ASSESSMENT	45,377	45,728	45,728	45,728	0.00
Total Expenditures	72,959	72,656	72,656	72,788	0.18
Total MUNICIPAL REFUSE	-215	40	40	0	-100.00

## **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 \$ 86,759

Restricted \$ 86,759

\*\* Fund Balance is based on the budgeted estimate for FYE 2012-2013

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change
<b>Fund: 880 - SAD AQUATICS</b>					
<b>Revenues</b>					
694.000 CASH OVER AND SHORT	0	0	0	0	0.00
Dept: 107 CLARK LAKE AQUATICS					
664.000 INTEREST EARNED	56	25	25	60	140.00
672.000 SPECIAL ASSESSMENTS	0	0	0	0	0.00
Total CLARK LAKE AQUATICS	56	25	25	60	140.00
Dept: 550 WOODLAND LAKE AQUATIC					
664.000 INTEREST EARNED	142	60	60	140	133.33
672.000 SPECIAL ASSESSMENTS	69,806	61,660	61,660	60,900	-1.23
Total WOODLAND LAKE AQUATIC	69,947	61,720	61,720	61,040	-1.10
<b>Total Revenues</b>	<b>70,004</b>	<b>61,745</b>	<b>61,745</b>	<b>61,100</b>	<b>-1.04</b>

## Brighton Township

	FYE 2012 Actual	FYE 2013 Amended Budget	FYE 2013 Estimated Total	FYE 2014 Adopted Budget	Budget Percent Change				
<b>Fund: 880 - SAD AQUATICS</b>									
<b>Expenditures</b>									
<b>Dept: 107 CLARK LAKE AQUATICS</b>									
809.000 BANK FEES	0	0	0	0	0.00				
967.000 PROJECT COSTS	8,525	29,900	29,900	25,000	-16.39				
<b>Total CLARK LAKE AQUATICS</b>	<b>8,525</b>	<b>29,900</b>	<b>29,900</b>	<b>25,000</b>	<b>-16.39</b>				
<b>Dept: 550 WOODLAND LAKE AQUATIC</b>									
809.000 BANK FEES	0	0	0	0	0.00				
967.000 PROJECT COSTS	51,106	81,000	81,000	81,000	0.00				
<b>Total WOODLAND LAKE AQUATIC</b>	<b>51,106</b>	<b>81,000</b>	<b>81,000</b>	<b>81,000</b>	<b>0.00</b>				
<b>Total Expenditures</b>	<b>59,631</b>	<b>110,900</b>	<b>110,900</b>	<b>106,000</b>	<b>-4.42</b>				
<b>Total SAD AQUATICS</b>	<b>10,373</b>	<b>-49,155</b>	<b>-49,155</b>	<b>-44,900</b>	<b>0.00</b>				