

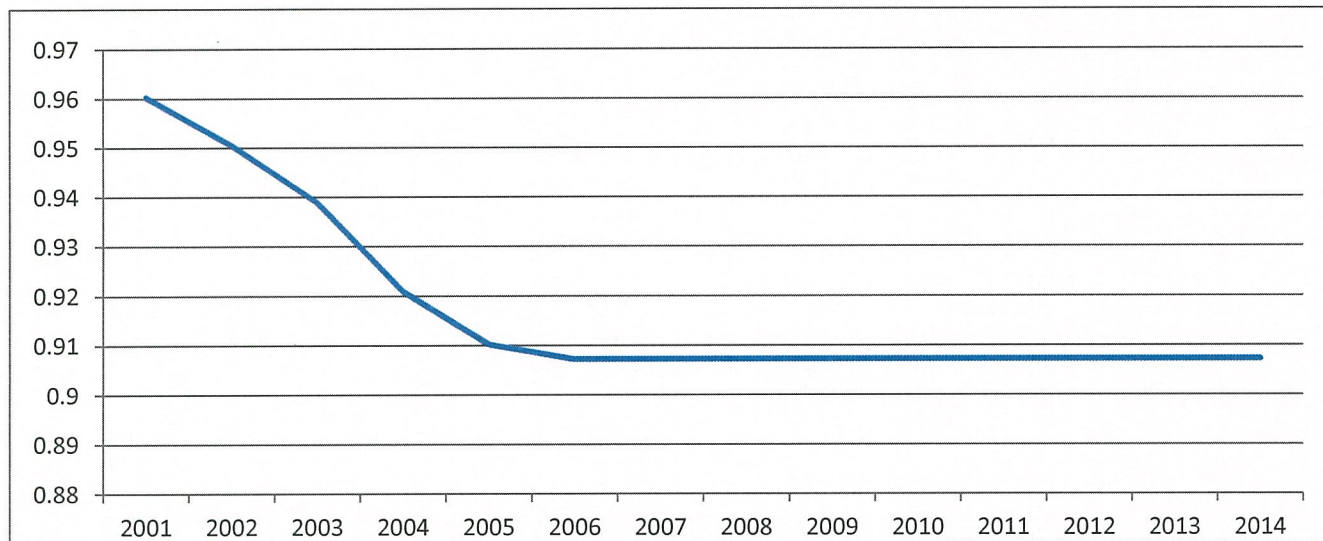
CHARTER TOWNSHIP OF BRIGHTON

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

Adopted Budget 2014-2015

YEAR MILLAGE RATE HISTORY

2001	0.9603
2002	0.9506
2003	0.939
2004	0.921
2005	0.9103
2006	0.9073
2007	0.9073
2008	0.9073
2009	0.9073
2010	0.9073
2011	0.9073
2012	0.9073
2013	0.9073
2014	0.9073



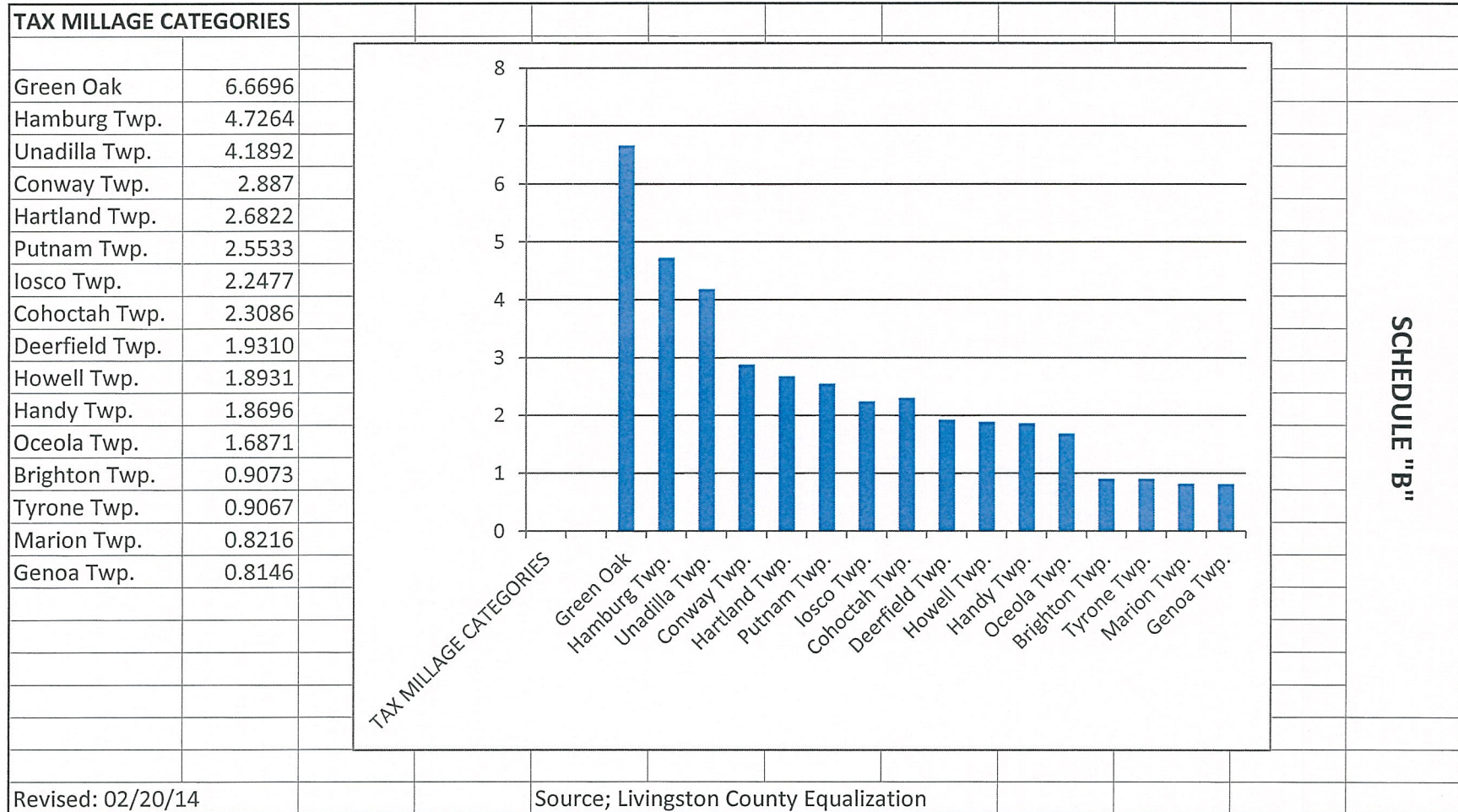
2013MillageRateHistory

Revised: 02/19/14

Source: Livingston County Equilization Office

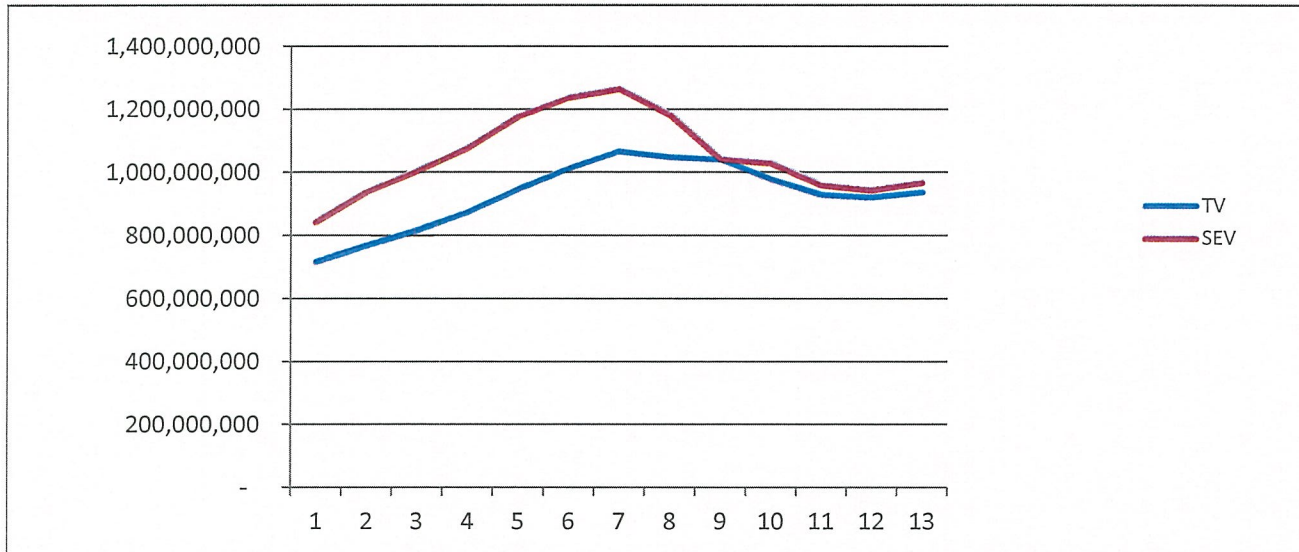
SCHEDULE "A"

2014 MILLAGE SPREAD



BRIGHTON CHARTER TOWNSHIP
TAXABLE VALUE / STATE EQUALIZED VALUE
HISTORY 2001 - 2013

TAX YEAR	TV	SEV
2001	717,732,947	844,486,935
2002	769,016,203	939,881,932
2003	818,194,550	1,006,433,615
2004	875,514,966	1,080,238,870
2005	949,483,689	1,179,306,053
2006	1,014,264,924	1,238,842,971
2007	1,068,641,145	1,266,668,424
2008	1,050,817,981	1,184,260,293
2009	1,042,343,258	1,045,154,977
2010	979,839,344	1,031,539,879
2011	930,675,861	962,665,702
2012	921,861,536	946,415,834
2013	938,533,400	968,808,130

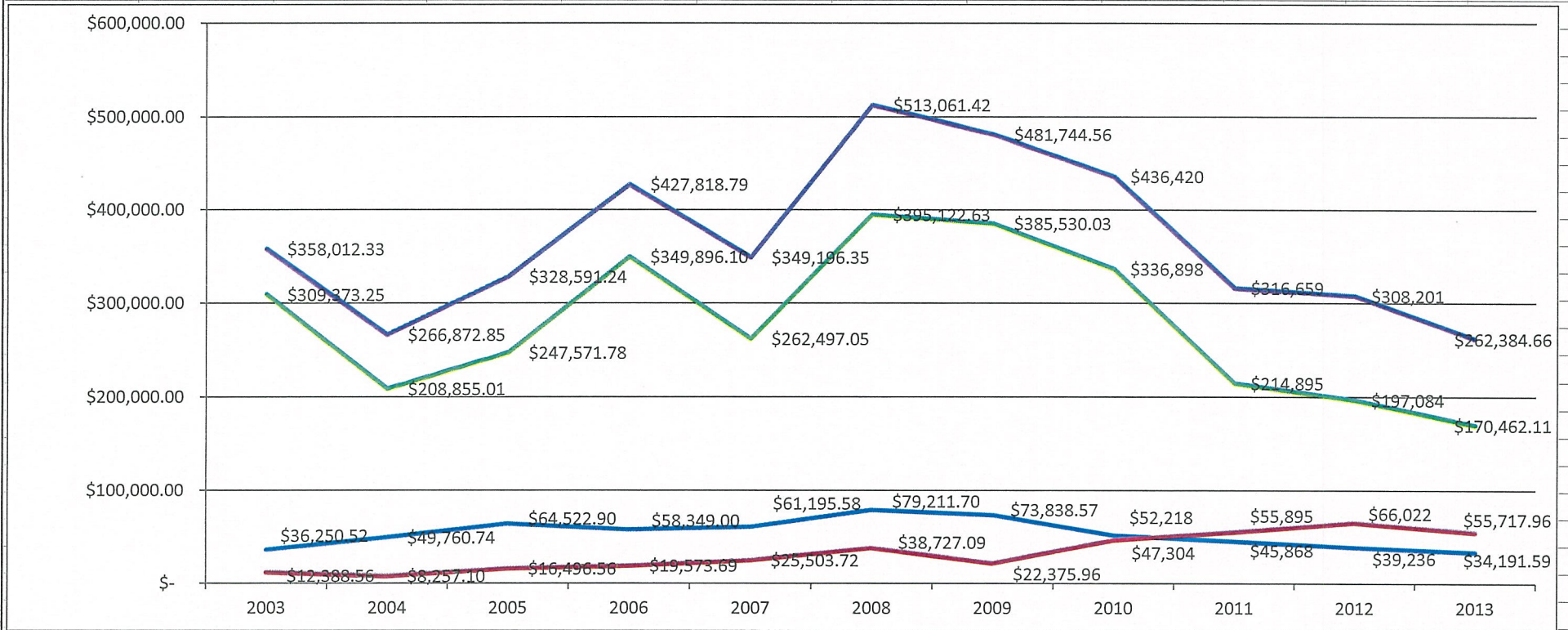


Source: Brighton Township Assessors Office

Revised: 02/19/14

SCHEDULE "C"

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Taxes	\$ 36,250.52	\$ 49,760.74	\$ 64,522.90	\$ 58,349.00	\$ 61,195.58	\$ 79,211.70	\$ 73,838.57	\$52,218	\$45,868	\$39,236	\$34,191.59
Utilities	\$ 12,388.56	\$ 8,257.10	\$ 16,496.56	\$ 19,573.69	\$ 25,503.72	\$ 38,727.09	\$ 22,375.96	\$47,304	\$55,895	\$66,022	\$55,717.96
SAD	\$ 309,373.25	\$ 208,855.01	\$ 247,571.78	\$ 349,896.10	\$ 262,497.05	\$ 395,122.63	\$ 385,530.03	\$336,898	\$214,895	\$197,084	\$170,462.11
Total	\$ 358,012.33	\$ 266,872.85	\$ 328,591.24	\$ 427,818.79	\$ 349,196.35	\$ 513,061.42	\$ 481,744.56	\$436,420	\$316,659	\$308,201	\$262,384.66



2013 Delinquency Rates

Legend

Taxes

Utilities

SAD

Total

Source: Brighton Township Treasurers Office

SCHEDULE "D"

101
GENERAL FUND
REVENUES

402.000 Property Taxes. While we only saw a 1.6% increase in taxable value due to the CPI, we saw an approximate 2.18% overall increase in taxable value. This additional increase is mainly due to residential new construction. We also had an IFT expire at the GM Proving Grounds that added approximately 5.7 million in taxable value to the industrial class of property. Our projected 2014 taxable value is approximately 959,000,000. This amount is taking into account the potential loss from the new personal property exemptions.

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

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

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

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

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

451.000 Cable TV Fee is our franchise fee collected as a percent of the bills paid by the township residents to Comcast and AT&T. Fees are calculated using today's collections. As permits for housing construction increases so too does the revenue in this third largest revenue category.

460.000 Telecommunications R.O.W. Maintenance Fee (Metro Act Fees) are fees provided to each unit of government due to the licensing requirements for those telecommunications companies doing work in the right of way. Metro Act fees are received from AT&T, Verizon North Incorporated, and Comcast. They can only be used for activities that occur in the Road Right-Of-Way (i.e. street lighting, sidewalks etc.).

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

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

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

574.000 State Revenue Sharing is the Township's share of the state sales taxes. Based on State of Michigan projections this single largest revenue source will increase this fiscal year.

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 Municipal Water Fund. (\$1,150,000 @1% 2013 loan).

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

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

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

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

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

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

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

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

669.591 Interest from SAD- County Club Annex. Originated from 664.001.

669.805 Interest from SAD- Lakeshore.

672.591 Principle from SAD- County Club Annex This is for hooking the Country Club Annex into the City water system. Principle repayment to the General Fund is shown here.

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

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

677.000 Reimbursement-School Elections 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

Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Revenues					
402.000 PROPERTY TAXES	840,362	823,380	823,380	860,000	4.45
423.000 MOBILE HOME FEES	277	300	300	270	-10.00
445.000 INTEREST/PENALTIES	1,356	100	100	500	400.00
447.000 PROPERTY TAX ADMIN FEE	243,979	238,550	238,550	240,000	0.61
448.000 SUMMER TAX COLLECTION SVC CHG	26,362	26,000	26,000	26,000	0.00
448.100 DOG LICENSE COLLECTION FEE	585	600	600	600	0.00
451.000 CABLE TV FEE	285,217	270,000	270,000	280,000	3.70
460.000 TELECOMM. R.O.W. MAINT FEE	12,938	13,000	13,000	13,000	0.00
481.000 SIGN PERMITS	550	300	300	500	66.67
482.000 TENANT OCCUPANCY	1,620	1,000	1,000	1,200	20.00
482.100 TEMPORARY USE	1,300	1,200	1,200	1,200	0.00
482.200 LAND USE PERMIT	12,250	8,000	8,000	13,000	62.50
482.300 HOME OCCUPATIONS	60	100	100	100	0.00
574.000 STATE REVENUE SHARING	1,295,257	1,285,000	1,285,000	1,320,000	2.72
607.000 ADMINISTATIVE FEE SEWER	4,500	4,800	4,800	4,800	0.00
609.000 PLANNING FEES	46,850	18,000	18,000	30,000	66.67
609.100 ZONING FEES	5,750	3,450	3,450	5,000	44.93
615.000 PLAN REVIEW FEE	1,200	1,000	1,000	1,000	0.00
625.000 ADDRESSING	750	200	200	200	0.00
627.000 SALE OF TRASH TAGS	150	200	200	200	0.00
645.000 SALE OF MATERIALS	3,701	3,000	3,000	3,000	0.00
645.100 FOIA SALE OF MATERIALS	1,023	500	500	500	0.00
646.000 SALE OF INVENTORY	0	100	100	100	0.00
655.000 NSF FEE	665	100	100	100	0.00
664.000 INTEREST EARNED	42,474	30,000	30,000	30,000	0.00
664.405 INT- LOAN WATER BOND PAYOFF	0	11,500	11,500	11,500	0.00
664.589 INTEREST CAPITAL RES LOAN 2012	2,800	2,800	2,800	2,800	0.00
664.590 INTEREST SEWER O & M LOAN 2004	4,297	4,290	4,290	4,300	0.23
664.592 INTEREST CAP DEBT LOAN 2004	8,620	8,620	8,620	8,620	0.00
664.594 INTEREST CAP DEBT LOAN 2013	0	12,000	12,000	12,000	0.00
664.595 INTEREST CAP DEBT LOAN 09/13	0	0	0	2,000	0.00
664.596 INTEREST CAP DEBT LOAN 12/13	0	0	0	2,000	0.00
667.000 RENT- CELL TOWER	77,817	75,000	75,000	75,000	0.00
667.200 RENT- MSP	45,828	137,490	137,490	137,490	0.00
669.591 CCA SAD INTEREST	23,593	23,440	23,440	13,736	-41.40
669.805 LAKESHORE SAD INTEREST	10,431	10,300	10,300	6,407	-37.80
671.000 OTHER REVENUE	751	1,000	1,000	1,000	0.00
672.591 CCA SAD REV	87,480	78,120	78,120	76,320	-2.30
672.805 LAKESHORE SAD REV	30,510	24,520	24,520	22,883	-6.68
675.000 COMCAST/ AT&T PEG FEES	22,911	16,000	16,000	16,000	0.00
676.000 REIMBURSEMENT	7,584	7,500	7,500	7,500	0.00
677.000 REIMBURSEMENT-SCHOOL ELECTIONS	16,734	4,600	4,600	4,600	0.00
687.000 REFUNDS	879	100	100	100	0.00
699.257 TRAN IN BUDGET STABILIZ	-2,231	900	900	900	0.00

FINAL BUDGET
FYE MARCH 31, 2015

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Brighton Township

Fund: 101 - GENERAL FUND
Revenues

Total Revenues

FYE 2013
Year
Actual

FYE 2014
Amended
Budget

FYE 2014
Year
Estimate

FYE 2015
Adopted
Budget

Budget
Percent
Change

3,167,180

3,147,060

3,147,060

3,236,426

2.84

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 - 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 also included in this figure.

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 Capital Improvement Plan/ Fiscal Analysis.

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

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

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

Adopted
3/17/2014

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

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

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

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

FINAL BUDGET
FYE MARCH 31, 2015

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 101 LEGISLATIVE-TWSP BOARD					
702.000 SALARY-ELECTED	27,629	27,630	27,630	27,630	0.00
715.000 FICA	2,124	1,720	1,720	1,720	0.00
715.010 MEDICARE	486	410	410	410	0.00
716.400 HRA ADMINISTRATION FEES	673	700	700	700	0.00
716.600 DISCRETIONARY INCREASE	6,490	21,583	21,583	22,000	1.93
717.000 LIFE INSURANCE	178	200	200	180	-10.00
718.000 PENSION	6,908	6,910	6,910	6,910	0.00
718.100 PENSION FEES	556	600	600	600	0.00
727.000 SUPPLIES	75	500	500	500	0.00
811.100 WORKERS'COMP	42	60	60	60	0.00
818.000 CONSULTING	732	5,000	5,000	10,000	100.00
819.000 ENGINEERING SERVICES	6,788	15,000	15,000	15,000	0.00
860.000 EDUCATION	835	2,000	2,000	2,000	0.00
873.000 MILEAGE/TRAVEL	125	1,300	1,300	200	-84.62
900.000 PRINTING & PUBLISHING	7,251	6,000	6,000	6,000	0.00
900.100 ORDINANCE CODIFICATION	550	5,000	5,000	8,000	60.00
958.000 DUES	8,031	9,000	9,000	9,000	0.00
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	103	900	900	1,000	11.11
Total LEGISLATIVE-TWSP BOARD	89,575	124,513	124,513	131,910	5.94

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 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 171 SUPERVISOR					
702.000 SALARY-ELECTED	28,573	28,580	28,580	28,580	0.00
715.000 FICA	1,772	1,780	1,780	1,780	0.00
715.010 MEDICARE	414	420	420	420	0.00
717.000 LIFE INSURANCE	59	70	70	70	0.00
718.000 PENSION	2,857	2,860	2,860	2,860	0.00
718.100 PENSION FEES	189	200	200	200	0.00
727.000 SUPPLIES	49	50	50	50	0.00
811.100 WORKERS'COMP	42	60	60	60	0.00
860.000 EDUCATION	0	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	135	135	500	270.37
970.000 CAPITAL OUTLAY	0	865	865	500	-42.20
Total SUPERVISOR	33,956	36,020	36,020	36,020	0.00

ADMINISTRATION 172

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

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

706.000 Hourly Full-Time This is the line item for the Assistant to the Township Manager. This position was created/filled in December 2013. No increase has been factored into these figures. See notes per 101.716.600.

707.000 Hourly Part-Time The receptionist position has been vacant since January 2013. Funds remain budgeted for a 20 hours per week employee to cover peak hours, peak days, peak seasons and/or vacations.

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. Assistant to Manager contribution to MERS is allocated here.

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

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

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

969.000 Contingencies This is for unanticipated expenses.

970.000 Capital Outlay

Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 172 ADMINISTRATION-MANAGER					
703.000 SALARY-NOT ELECTED	55,908	80,065	80,065	80,800	0.92
706.000 HOURLY FULL TIME	0	10,029	10,029	35,350	252.49
707.000 HOURLY- PART TIME	6,458	12,720	12,720	15,000	17.92
715.000 FICA	4,183	6,506	6,506	8,260	26.96
715.010 MEDICARE	978	1,521	1,521	1,940	27.52
716.000 HOSPITALIZATION INSURANCE	5,340	18,000	18,000	7,950	-55.83
716.100 HRA	25	2,000	2,000	2,000	0.00
716.500 PAYMENT IN LIEU OF HEALTH INS	0	2,000	2,000	2,000	0.00
717.000 LIFE INSURANCE	199	520	520	540	3.85
718.000 PENSION	4,535	6,525	6,525	7,460	14.33
719.000 DISABILITY INS	654	2,190	2,190	2,320	5.94
727.000 SUPPLIES	323	500	500	500	0.00
730.000 POSTAGE	141	300	300	300	0.00
811.100 WORKERS'COMP	353	530	530	560	5.66
818.000 CONSULTING	80	1,000	1,000	1,000	0.00
860.000 EDUCATION	354	2,500	2,500	4,000	60.00
873.000 MILEAGE/TRAVEL	0	1,000	1,000	1,800	80.00
958.000 DUES	110	750	750	1,950	160.00
969.000 CONTINGENCIES	154	1,000	1,000	1,000	0.00
970.000 CAPITAL OUTLAY	4,010	2,000	2,000	2,000	0.00
Total ADMINISTRATION-MANAGER	83,806	151,656	151,656	176,730	16.53

Elections are a statutory duty of a township clerk. Duties included administering elections and various ongoing election activities such as voter registration, training, and QVF (Qualified Voter File) maintenance. As a result of election consolidation and because we are an opt-in community, we administer school elections for four (4) school districts in addition to gubernatorial and presidential primary and general elections and special elections. The school districts within our geographic boundary are Brighton Area Schools, Hartland Consolidated Schools and Howell Public Schools. The fourth school district is Huron Valley Schools which currently has no registered voters within this physical area; only the GM Proving Grounds. As of January 1, 2012, all school board candidate elections were moved to the November General Election ballot but school districts still have the option to run a February, May or August ballot question due to recent legislative changes.

The 2014 election cycle will include three (3) elections. Hartland Consolidated Schools (HCS) (May), Gubernatorial Primary (August) and General Election (November). We have included the anticipated expenses and revenue/reimbursement that we will receive from HCS for administering their 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.

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. The position is budgeted full time but currently staffed part-time. This is due to the retirement of the previous deputy clerk and shifting of responsibilities.

706.000 Hourly full-time This is time that the accountant and records clerk/clerk assistant spend on elections.

707.000 Hourly part-time Wages for additional support staff during peak election times.

714.000 Election worker covers the cost of the poll workers essentially. We will have three (3) elections next year. (Hartland Consolidated Schools in May, Gubernatorial Primary – August and Gubernatorial General – November)

716.000 Hospitalization This amount reflects the split between Elections (191) and Clerk (215) for eligible employees. Currently three people are eligible for

boxes for permanent records instead of the paper banker boxes. No monies have been included for rental of storage space or renovations of existing space but it might have to be considered in the future.

This past year we added a search server that allows staff to search all records on the server. This helps identify what records we may have electronically and generally allows staff to spend less time pouring through paper records by leading them to a specific department or time period. In order to maximize the search server and due to our server crash last summer we have rescanned most pertinent (minutes, resolutions, contracts) and frequently retrieved documents into a searchable format (OCR). The scanner/printer in the clerk's office is the only one currently with this capacity; some consideration should be given to adding an additional OCR scanner in the building next year. We continue to identify alternative record storage methods.

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.

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

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

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

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

970.000 Capital Outlay – Monies for the purchase of a new computer 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.

FINAL BUDGET
FYE MARCH 31, 2015

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 191 ELECTIONS					
702.000 SALARY-ELECTED	16,072	8,040	8,040	10,715	33.27
704.000 WAGES - DEPUTY	800	19,054	19,054	26,940	41.39
706.000 HOURLY FULL TIME	1,930	1,800	1,800	2,330	29.44
707.000 HOURLY- PART TIME	33,451	4,000	4,000	4,000	0.00
714.000 ELECTION WORKER	36,918	6,840	6,840	35,000	411.70
715.000 FICA	3,283	1,180	1,180	2,730	131.31
715.010 MEDICARE	768	290	290	640	120.64
716.000 HOSPITALIZATION INSURANCE	7,111	3,820	3,820	6,320	65.45
716.100 HRA	600	350	350	500	42.86
717.000 LIFE INSURANCE	133	50	50	120	140.00
718.000 PENSION	193	400	400	140	-65.00
719.000 DISABILITY INS	27	30	30	50	66.67
727.000 SUPPLIES	7,342	4,000	4,000	4,000	0.00
730.000 POSTAGE	10,170	4,500	4,500	8,000	77.78
737.000 SMALL EQUIPMENT EXPENSE	0	300	300	300	0.00
811.100 WORKERS'COMP	145	60	60	170	183.33
818.100 CONSULTING-ACCURACY TESTING	7,837	1,000	1,000	8,500	750.00
860.000 EDUCATION	649	1,400	1,400	3,000	114.29
873.000 MILEAGE/TRAVEL	262	750	750	750	0.00
900.000 PRINTING & PUBLISHING	200	500	500	400	-20.00
931.000 EQUIPMENT MAINTENANCE & REPAIR	0	600	600	600	0.00
940.000 EQUIPMENT RENTAL	294	300	300	300	0.00
958.000 DUES	60	160	160	120	-25.00
969.000 CONTINGENCIES	0	300	300	300	0.00
970.000 CAPITAL OUTLAY	0	3,000	3,000	1,000	-66.67
Total ELECTIONS	128,245	62,724	62,724	116,925	86.41

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.

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

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

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

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

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

FINAL BUDGET
FYE MARCH 31, 2015

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Brighlon Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 209 ASSESSOR					
703.000 SALARY-NOT ELECTED	65,994	65,573	65,573	66,170	0.91
706.000 HOURLY FULL TIME	60,825	67,165	67,165	68,710	2.30
707.090 WAGES - CLERICAL O/T	0	920	920	930	1.09
708.000 PER DIEM COMP	2,940	4,000	4,000	4,000	0.00
715.000 FICA	8,135	8,637	8,637	8,720	0.96
715.010 MEDICARE	1,903	2,022	2,022	2,040	0.91
716.000 HOSPITALIZATION INSURANCE	30,549	45,840	45,840	47,650	3.95
716.100 HRA	3,166	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	710	780	780	800	2.56
718.000 PENSION	9,574	6,494	6,494	6,550	0.86
719.000 DISABILITY INS	1,897	2,540	2,540	2,660	4.72
727.000 SUPPLIES	982	1,200	1,200	1,200	0.00
730.000 POSTAGE	4,690	5,200	5,200	5,200	0.00
811.100 WORKERS'COMP	1,119	1,470	1,470	1,270	-13.61
860.000 EDUCATION	1,480	4,700	4,700	3,000	-36.17
873.000 MILEAGE/TRAVEL	50	200	200	200	0.00
900.000 PRINTING & PUBLISHING	2,093	2,600	2,600	2,600	0.00
958.000 DUES	335	900	900	900	0.00
969.000 CONTINGENCIES	0	500	500	500	0.00
970.000 CAPITAL OUTLAY	4,282	2,000	2,000	1,000	-50.00
Total ASSESSOR	206,351	232,371	232,371	233,730	0.58

Clerk 215

Adopted
3/17/2014

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 retrieval and storage.

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

704.000 Deputy – This is where the wages for the Deputy are listed; time is split between Elections (191) and Clerk (215) and varies from year to year depending on the projected election activities. The position is budgeted full time but currently staffed part-time. This is due to the retirement of the previous deputy clerk and shifting of responsibilities.

706.000 Hourly full-time and 707.000 Hourly part-time – Wages for full-time accountant and full-time records clerk / clerk assistant.

716.000 Hospitalization – This amount reflects the split between Elections (191) and Clerk (215) for eligible employees. Currently three people are eligible for health insurance however the budget includes costs for four to reserve the deputy position as a full time position. Last year staffing responsibilities were shifted with the retirement of the deputy clerk.

718.000 Pension – The amount reflects the percentage break-down between Elections (191) and Clerk (215) for the upcoming fiscal year. Costs include the employer portion of the MERS contribution for full-time employees in the Defined Benefit Division Plan(s) and an additional 4% of funding in the Full Time General Employees Division. This is to help offset future pension costs; both plans are actuarially fully funded and require employee participation.

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

807.000 Audit services is the line item for the money allocated for the audit of the clerk's books (General Ledger, Utility Billing, Payroll and Accounts Payable) and is shared between the clerk, treasurer, sewer and water. We are in Year Three of a three year contract with Pfeffer, Hanniford & Palka. This line item reflects the clerk's portion of that expense.

826.200 Record Retention Services – Covers costs for record storage, retrieval and destruction. We have implemented a regular purging and destruction schedule to assist us with maintaining proper records and purchase plastic-type

boxes for permanent records instead of the paper banker boxes. No monies have been included for rental of storage space or renovations of existing space but it might have to be considered in the future.

This past year we added a search server that allows staff to search all records on the server. This helps identify what records we may have electronically and generally allows staff to spend less time pouring through paper records by leading them to a specific department or time period. In order to maximize the search server and due to our server crash last summer we have rescanned most pertinent (minutes, resolutions, contracts) and frequently retrieved documents into a searchable format (OCR). The scanner/printer in the clerk's office is the only one currently with this capacity; some consideration should be given to adding an additional OCR scanner in the building next year. We continue to identify alternative record storage methods.

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.

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

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

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

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

970.000 Capital Outlay – Monies for the purchase of a new computer 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.

FINAL BUDGET
FYE MARCH 31, 2015

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 215 TOWNSHIP CLERK					
702.000 SALARY-ELECTED	37,501	45,540	45,540	42,858	-5.89
704.000 WAGES - DEPUTY	11,153	19,065	19,065	11,550	-39.42
706.000 HOURLY FULL TIME	37,314	64,374	64,374	63,970	-0.63
707.000 HOURLY- PART TIME	18,797	20,000	20,000	1,000	-95.00
715.000 FICA	6,417	9,244	9,244	7,410	-19.84
715.010 MEDICARE	1,501	2,161	2,161	1,740	-19.48
716.000 HOSPITALIZATION INSURANCE	33,524	77,840	77,840	84,210	8.18
716.100 HRA	3,899	7,600	7,600	4,500	-40.79
717.000 LIFE INSURANCE	448	1,020	1,020	750	-26.47
718.000 PENSION	3,466	4,742	4,742	3,330	-29.78
719.000 DISABILITY INS	597	1,970	1,970	1,260	-36.04
727.000 SUPPLIES	1,628	1,600	1,600	1,200	-25.00
730.000 POSTAGE	522	1,000	1,000	300	-70.00
737.000 SMALL EQUIPMENT EXPENSE	0	500	500	300	-40.00
807.000 AUDIT SERVICES	9,400	9,600	9,600	9,600	0.00
811.100 WORKERS'COMP	424	610	610	420	-31.15
826.200 RECORD RETENTION SERVICES	1,969	4,500	4,500	3,000	-33.33
860.000 EDUCATION	1,900	2,400	2,400	2,400	0.00
873.000 MILEAGE/TRAVEL	516	1,000	1,000	1,000	0.00
900.200 NEWSLETTER	2,849	3,000	3,000	5,000	66.67
958.000 DUES	784	650	650	750	15.38
969.000 CONTINGENCIES	0	500	500	300	-40.00
970.000 CAPITAL OUTLAY	1,825	3,000	3,000	1,500	-50.00
Total TOWNSHIP CLERK	176,435	281,916	281,916	248,348	-11.91

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

FINAL BUDGET
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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 253 TREASURER					
702.000 SALARY-ELECTED	53,573	53,580	53,580	53,580	0.00
704.000 WAGES - DEPUTY	35,805	37,660	37,660	38,010	0.93
704.030 WAGES- DEPUTY O/T	77	100	100	100	0.00
707.000 HOURLY- PART TIME	21,622	19,516	19,516	19,700	0.94
715.000 FICA	6,884	6,873	6,873	6,910	0.54
715.010 MEDICARE	1,610	1,611	1,611	1,620	0.58
716.000 HOSPITALIZATION INSURANCE	36,572	41,260	41,260	42,880	3.93
716.100 HRA	3,250	4,000	4,000	4,000	0.00
717.000 LIFE INSURANCE	581	590	590	600	1.69
718.000 PENSION	3,113	1,511	1,511	1,530	1.24
719.000 DISABILITY INS	523	630	630	650	3.17
727.000 SUPPLIES	711	1,500	1,500	1,500	0.00
727.250 PROPERTY TAX FORMS	3,083	4,845	4,845	3,300	-31.89
730.000 POSTAGE	8,631	9,500	9,500	10,130	6.63
737.000 SMALL EQUIPMENT EXPENSE	0	355	355	1,100	209.86
807.000 AUDIT SERVICES	9,400	9,600	9,600	9,600	0.00
809.000 BANK FEES	0	200	200	500	150.00
811.100 WORKERS'COMP	270	400	400	360	-10.00
818.000 CONSULTING	0	200	200	500	150.00
860.000 EDUCATION	1,992	4,000	4,000	4,000	0.00
873.000 MILEAGE/TRAVEL	364	500	500	500	0.00
958.000 DUES	291	500	500	500	0.00
969.000 CONTINGENCIES	0	200	200	500	150.00
970.000 CAPITAL OUTLAY	4,155	1,500	1,500	1,500	0.00
Total TREASURER	192,504	200,631	200,631	203,570	1.46

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.

Adopted
3/17/2014

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 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 265 TOWNSHIP HALL/GROUNDS					
707.000 HOURLY- PART TIME	626	5,000	5,000	5,000	0.00
715.000 FICA	39	320	320	320	0.00
715.010 MEDICARE	9	80	80	80	0.00
727.000 SUPPLIES	13,197	13,000	13,000	13,000	0.00
730.000 POSTAGE	2,641	700	700	700	0.00
737.000 SMALL EQUIPMENT EXPENSE	3,645	1,000	1,000	1,000	0.00
804.000 CONTRACTED SERVICES	1,753	2,500	2,500	2,500	0.00
811.100 WORKERS'COMP	116	180	180	185	2.78
818.000 CONSULTING	2,669	6,000	6,000	6,000	0.00
920.000 UTILITIES	15,489	18,000	18,000	18,000	0.00
921.000 STREET LIGHTING	8,632	9,000	9,000	9,000	0.00
930.000 BUILDING MAINTENANCE & REPAIR	12,359	12,000	12,000	12,000	0.00
931.000 EQUIPMENT MAINTENANCE & REPAIR	4,700	10,000	10,000	10,000	0.00
932.000 GROUNDS MAINTENANCE & REPAIR	12,603	15,000	15,000	15,000	0.00
965.000 CHARGEBACK TAXES	24,029	20,000	20,000	25,000	25.00
969.000 CONTINGENCIES	0	500	500	500	0.00
974.000 CAPITAL IMPROVEMENTS	16,637	20,000	20,000	20,000	0.00
977.000 CAPITAL OUTLAY- EQUIPMENT	0	1,000	1,000	1,000	0.00
Total TOWNSHIP HALL/GROUNDS	119,144	134,280	134,280	139,285	3.73

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. Budget has been increased for this fiscal year to address clearing back foliage along property lines.

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

FINAL BUDGET
FYE MARCH 31, 2015

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 276 CEMETERY					
932.000 GROUNDS MAINTENANCE & REPAIR	3,205	8,000	8,000	15,000	87.50
Total CEMETERY	3,205	8,000	8,000	15,000	87.50

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. Projected to increase from budgeted amount of \$1,400 to \$9,100 as a result of changes in healthcare law.

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

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

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

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

826.100 Computer Support Services this includes all annual maintenance programs such as BS&A, Fund Balance, Arcview and Appex. 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 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 plotter scanner per the CIP. Upgrade of township hall computers and purchase laptop / tablets for Board to implement paperless agendas.

FINAL BUDGET
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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 299 OTHER CHARGES & SERVICES					
718.000 PENSION	5,954	1,000	1,000	1,000	0.00
737.000 SMALL EQUIPMENT EXPENSE	0	500	500	500	0.00
804.000 CONTRACTED SERVICES	15,156	20,000	20,000	20,000	0.00
804.800 CONTRACTED SERVICES-MSP	0	0	0	12,000	0.00
811.000 LIABILITY INSURANCE	27,541	27,400	27,400	27,400	0.00
811.200 IDENTITY THEFT INSURANCE	635	780	780	780	0.00
826.100 COMPUTER SUPPORT SERVICES	16,391	18,500	18,500	8,500	-54.05
827.000 LEGAL	63,042	105,000	105,000	105,000	0.00
853.000 TELEPHONE	9,338	13,000	13,000	13,000	0.00
861.000 GAS AND OIL	1,074	1,500	1,500	1,500	0.00
931.000 EQUIPMENT MAINTENANCE & REPAIR	5,162	8,000	8,000	8,000	0.00
933.000 VEHICLE MAINTENANCE & REPAIR	1,361	1,500	1,500	1,500	0.00
940.000 EQUIPMENT RENTAL	1,656	2,200	2,200	2,200	0.00
951.000 LEASE-BACK MSP/DIETZ	45,828	137,490	137,490	137,490	0.00
969.000 CONTINGENCIES	85	500	500	500	0.00
970.000 CAPITAL OUTLAY	25,824	30,000	30,000	65,000	116.67
Total OTHER CHARGES & SERVICES	219,046	367,370	367,370	404,370	10.07

FIRE DEPARTMENT 336

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

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

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

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

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

- Resealing expansion block wall joints. -
- Roof rainwater diversion – improve downspout configuration
- Electrical meter housing – abandoned / needs to be removed

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

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

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

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

- Station 33
 - Generator protection / bollard installation
 - Parking Lot – asphalt overlay or replacement
 - Concrete floor repairs
 - HVAC

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 336 FIRE DEPARTMENT					
804.700 CONTRACTED SERVICES-BAFA	2,385	5,000	5,000	5,000	0.00
818.000 CONSULTING	2,669	10,000	10,000	7,000	-30.00
921.000 STREET LIGHTING	318	350	350	350	0.00
923.000 WATER /SEWER FEE	1,393	1,000	1,000	1,000	0.00
930.000 BUILDING MAINTENANCE & REPAIR	1,132	15,000	15,000	5,000	-66.67
932.000 GROUNDS MAINTENANCE & REPAIR	2,865	3,000	3,000	3,000	0.00
956.000 DRAIN ASSESSMENT/PRPTY TAX	91	50	50	50	0.00
974.000 CAPITAL IMPROVEMENTS	0	86,000	86,000	45,000	-47.67
Total FIRE DEPARTMENT	10,853	120,400	120,400	66,400	-44.85

PLANNING DEPARTMENT BUDGET 400

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

703.000 Salary-Not Elected This is for 82.5% of the Township Planner's wages. The remaining 17.5% is split with 10% budgeted under code enforcement and 7.5% budgeted under liquor enforcement. 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. 82.5% of the Township Planner is allocated here. The remaining 17.5% is split with 10% budgeted under code enforcement and 7.5% budgeted under liquor enforcement.

716.100 HRA 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. 82.5% of the Township Planner is allocated here. The remaining 17.5% is split with 10% budgeted under code enforcement and 7.5% budgeted under liquor enforcement.

803.000 Contracted Special Projects This line item is for special projects that the Township Board would like to investigate through consulting services. The Master Plan document update is scheduled for completion in May 2014. Costs associated with plan updates (e.g. pathway, parks, strategic, etc.) as a result of the completed Master Plan are budgeted here.

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

Adopted
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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 Funds allocated here are contingent upon projects delineated in the final version of the Master Plan and subsequent plan updates.

FINAL BUDGET
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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 400 PLANNING					
703.000 SALARY-NOT ELECTED	55,499	55,435	55,435	51,290	-7.48
708.000 PER DIEM COMP	7,680	11,000	11,000	11,000	0.00
715.000 FICA	3,434	3,443	3,443	3,180	-7.63
715.010 MEDICARE	803	811	811	750	-7.48
716.000 HOSPITALIZATION INSURANCE	18,286	20,630	20,630	19,660	-4.70
716.100 HRA	79	1,800	1,800	1,650	-8.33
717.000 LIFE INSURANCE	232	240	240	220	-8.33
718.000 PENSION	4,822	2,221	2,221	2,060	-7.26
719.000 DISABILITY INS	879	1,060	1,060	1,000	-5.66
727.000 SUPPLIES	575	1,000	1,000	1,000	0.00
730.000 POSTAGE	2,064	2,000	2,000	2,000	0.00
803.000 CONTRACTED-SPECIAL PROJECTS	18,905	25,000	25,000	20,000	-20.00
811.100 WORKERS'COMP	196	280	280	530	89.29
819.000 ENGINEERING SERVICES	45,334	30,000	30,000	30,000	0.00
860.000 EDUCATION	0	1,000	1,000	1,000	0.00
873.000 MILEAGE/TRAVEL	0	200	200	200	0.00
900.900 PUBLISHING	1,200	2,000	2,000	2,000	0.00
958.000 DUES	0	120	120	120	0.00
969.000 CONTINGENCIES	0	500	500	500	0.00
970.000 CAPITAL OUTLAY	0	20,000	20,000	15,000	-25.00
Total PLANNING	159,989	178,740	178,740	163,160	-8.72

CODE ENFORCEMENT 412

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

703.000 Salary-Not Elected - The Township Planner has a portion of their wages charged here (82.5% in the Planning Department and the remaining 17.5% is split with 10% budgeted under code enforcement and 7.5% budgeted under liquor enforcement). 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. 82.5% of the Township Planner is allocated in the planning department. The remaining 17.5% is split with 10% budgeted under code enforcement and 7.5% budgeted under liquor enforcement.

718.000 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. 82.5% of the Township Planner is allocated in the planning department. The remaining 17.5% is split with 10% budgeted under code enforcement and 7.5% budgeted under liquor enforcement.

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

970.000 Capital Outlay None are budgeted.

Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 412 CODE ENFORCEMENT					
703.000 SALARY-NOT ELECTED	6,154	6,165	6,165	6,220	0.89
715.000 FICA	382	390	390	390	-0.08
715.010 MEDICARE	89	90	90	100	11.02
716.000 HOSPITALIZATION INSURANCE	2,032	2,300	2,300	2,390	3.91
716.100 HRA	8	200	200	200	0.00
717.000 LIFE INSURANCE	26	30	30	30	0.00
718.000 PENSION	536	250	250	250	-0.06
719.000 DISABILITY INS	98	120	120	130	8.33
727.000 SUPPLIES	75	100	100	100	0.00
730.000 POSTAGE	0	100	100	100	0.00
811.100 WORKERS'COMP	106	80	80	70	-12.50
969.000 CONTINGENCIES	0	500	500	500	0.00
Total CODE ENFORCEMENT	9,505	10,326	10,326	10,480	1.50

EMERGENCY PREPAREDNESS 426

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

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

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 426 EMERGENCY PREPAREDNESS					
920.000 UTILITIES	401	500	500	500	0.00
935.000 TORNADO SIREN REPAIR	3,400	4,900	4,900	4,400	-10.20
Total EMERGENCY PREPAREDNESS	3,801	5,400	5,400	4,900	-9.26

DRAINS 445

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

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

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

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

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

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 445 DRAINS					
727.000 SUPPLIES	0	100	100	100	0.00
804.000 CONTRACTED SERVICES	4,138	12,000	12,000	3,000	-75.00
959.000 DRAIN AT LARGE	9,290	10,000	10,000	10,000	0.00
962.000 PERMIT FEES	500	500	500	500	0.00
Total DRAINS	13,928	22,600	22,600	13,600	-39.82

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 - Livingston County Road Commission is conducting a 2014 Primary Pavement Preservation Program. This work could include pavement repairs and/or crack sealing.

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 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	46,798	55,000	55,000	55,000	0.00
974.000 CAPITAL IMPROVEMENTS	0	0	0	100,000	0.00
Total ROADS	46,798	60,000	60,000	160,000	166.67

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 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 525 ENVIRONMENTAL					
804.000 CONTRACTED SERVICES	800	2,000	2,000	2,000	0.00
818.200 CONSULT-COLLET DUMP MONITORING	27,048	26,100	26,100	26,100	0.00
827.000 LEGAL	18,074	20,000	20,000	18,000	-10.00
967.000 PROJECT COSTS	22,668	7,000	7,000	7,000	0.00
Total ENVIRONMENTAL	68,591	55,100	55,100	53,100	-3.63

Adopted
3/17/2014

MUNICIPAL REFUSE COLLECTION 528

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

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 528 MUNICIPAL REFUSE COLLECTION					
826.000 CONTRACTS	0	3,200	3,200	3,200	0.00
Total MUNICIPAL REFUSE COLLECTION	0	3,200	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. The Township submitted a SAW grant application to the State in the amount of \$240,000. This line item includes the 10% match. The actual out of pocket cost to the Township is expected to be less due to staff and WWTP contractor expenses being accounted for in other departments. Municipalities should know if they are awarded grants by April 1, 2014.

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

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

974.000 Capital Improvements Funds for utility system expansion for neighborhoods that have recently expressed interest in utility services are budgeted. For FY2014-15 these funds are budgeted for the water main extension on Old US-23 per the Water Development Agreement with Lake Trust Credit Union.

Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 536 SEWER AND WATER					
708.000 PER DIEM COMP	675	2,000	2,000	1,500	-25.00
804.000 CONTRACTED SERVICES	0	14,500	14,500	24,000	65.52
819.000 ENGINEERING SERVICES	7,674	3,000	3,000	10,000	233.33
827.000 LEGAL	1,250	7,000	7,000	10,000	42.86
969.000 CONTINGENCIES	0	500	500	500	0.00
974.000 CAPITAL IMPROVEMENTS	0	495,000	495,000	500,000	1.01
Total SEWER AND WATER	9,599	522,000	522,000	546,000	4.60

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 Cost associated with retaining a Recreation Planning firm to explore the implementation of the Sunset Park development plan in light of the incomplete Joint Development Agreement.

969.000 Contingencies No funds are budgeted.

Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 751 PARKS AND RECREATION					
804.000 CONTRACTED SERVICES	57,211	60,000	60,000	56,000	-6.67
818.000 CONSULTING	0	0	0	15,000	0.00
Total PARKS AND RECREATION	57,211	60,000	60,000	71,000	18.33

CONTINGENT LIABILITY

890

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

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

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

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 890 CONTINGENCY					
827.200 CONT LIABILITY-TAX APPEALS	0	5,000	5,000	10,000	100.00
Total CONTINGENCY	0	5,000	5,000	10,000	100.00

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 – This activity is no longer active. In FY 2012-13 the Township finalized the remaining outstanding inspection 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. The Township is proposing to undertake road improvements on Hunter and VanAmburg Roads at a cost of \$750,000 each. In anticipation of these two road project, the transfer amount has been increased to help offset this expense.

Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 999 TRANSFERS					
999.208 TRANSFER OUT TO PARKS	0	50,000	50,000	50,000	0.00
999.209 TRANSFER OUT TO CEMETERY FUND	0	10,000	10,000	10,000	0.00
999.257 TRAN OUT TO BUDGET STABILIZ	-2,231	900	900	900	0.00
999.702 TRANSFER OUT TO PATHWAY FUND	0	10,000	10,000	10,000	0.00
999.792 TRANSFER OUT TO FUTURE ROADS	0	150,000	150,000	350,000	133.33
Total TRANSFERS	-2,231	220,900	220,900	420,900	90.54

Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Total Expenditures	1,630,312	2,863,147	2,863,147	3,228,628	12.77
Total GENERAL FUND	1,536,868	283,913	283,913	7,798	-97.25

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. In Spring 2013 the Township hired OHM to perform a survey of the 60 acres to determine grades and any compliance gap from standards listed in the Development Agreement.

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

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

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

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

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 208 - PARKS					
Revenues					
664.000 INTEREST EARNED	2,484	2,400	2,400	2,400	0.00
699.101 TRANSFER IN-GENERAL FUND	0	50,000	50,000	50,000	0.00
Total Revenues	2,484	52,400	52,400	52,400	0.00

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Total PARKS	2,484	52,400	52,400	52,400	0.00

Adopted
3/17/2014

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.

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 209 - CEMETERY FUND					
Revenues					
664.000 INTEREST EARNED	177	100	100	100	0.00
699.101 TRANSFER IN-GENERAL FUND	0	10,000	10,000	10,000	0.00
Total Revenues	177	10,100	10,100	10,100	0.00

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FYE MARCH 31, 2015

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Total CEMETERY FUND	177	10,100	10,100	10,100	0.00

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

703.000 Salary Not Elected - 82.5% of the Township Planner is allocated in the planning department. The remaining 17.5% is split with 10% budgeted under code enforcement and 7.5% budgeted under liquor enforcement. No increase has been factored into these figures. See notes per 101.716.600.

970.000 Capital Outlay The Township has historically purchased equipment such as in-car cameras to be used for enhanced alcohol enforcement. No project identified for FY14-15.

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

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 212 - LIQUOR LAW ENFORCEMENT FUND					
Revenues					
470.000 LIQUOR LICENSE FEES	7,660	7,650	7,650	7,700	0.65
664.000 INTEREST EARNED	208	100	100	100	0.00
Total Revenues	7,868	7,750	7,750	7,800	0.65

Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 212 - LIQUOR LAW ENFORCEMENT FUND					
Expenditures					
703.000 SALARY-NOT ELECTED	0	0	0	4,670	0.00
715.000 FICA	0	0	0	290	0.00
715.010 MEDICARE	0	0	0	70	0.00
716.000 HOSPITALIZATION INSURANCE	0	0	0	1,530	0.00
716.100 HRA	0	0	0	150	0.00
717.000 LIFE INSURANCE	0	0	0	20	0.00
718.000 PENSION	0	0	0	190	0.00
719.000 DISABILITY INS	0	0	0	90	0.00
811.100 WORKERS'COMP	0	0	0	50	0.00
970.000 CAPITAL OUTLAY	8,650	10,000	10,000	10,000	0.00
Total Expenditures	8,650	10,000	10,000	17,060	70.60
Total LIQUOR LAW ENFORCEMENT FUND	-782	-2,250	-2,250	-9,260	0.00

Adopted
3/17/2014

FUND 249
BUILDING DEPARTMENT

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

FUND 257 BUDGET STABILIZATION FUND

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

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

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

FINAL BUDGET
FYE MARCH 31, 2015

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 257 - BUDGET STABILIZATION FUND					
Revenues					
664.000 INTEREST EARNED	2,231	900	900	900	0.00
699.101 TRANSFER IN-GENERAL FUND	2,231	900	900	900	0.00
Total Revenues	4,461	1,800	1,800	1,800	0.00

FINAL BUDGET
FYE MARCH 31, 2015

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 257 - BUDGET STABILIZATION FUND					
Expenditures					
999.000 TRANSFER OUT	2,231	900	900	900	0.00
Total Expenditures	2,231	900	900	900	0.00
Total BUDGET STABILIZATION FUND	2,231	900	900	900	0.00

Adopted
3/17/2014

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 paid off the remaining bond balance in 2013 per the approved Capital Improvement Plan/Fiscal Analysis. Repayment to the General Fund is now paid from Fund 405.

FUND CLOSED – 2013-2014

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

Note: The Municipal Water Fund has an outstanding loan due to the General Fund of \$525,600 (\$128,000 advance and \$397,600 for actual construction) from 2007 when the General Fund loaned money to the Municipal Water Fund for the construction of the LCWA water treatment plant as identified in Resolution 07-028. It is anticipated that when LCWA next goes out for bonds (Part #2 of Phase #1), the Township will be repaid in full for the funds advanced.

FINAL BUDGET
FYE MARCH 31, 2015

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 405 - MUNICIPAL WATER FUND					
Revenues					
610.000 COMMODITY SURCHARGE	1,751	900	900	900	0.00
616.000 TAP IN FEE	0	0	0	222,300	0.00
664.000 INTEREST EARNED	1,430	1,000	1,000	1,000	0.00
Total Revenues	3,181	1,900	1,900	224,200	11,700.00

FINAL BUDGET
FYE MARCH 31, 2015

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 405 - MUNICIPAL WATER FUND					
Expenditures					
804.600 CONTRACT SERVICES- CITY MAINT	3,622	3,600	3,600	3,600	0.00
990.300 INT EXP- GF LOAN	0	11,500	11,500	11,500	0.00
Total Expenditures	3,622	15,100	15,100	15,100	0.00
Total MUNICIPAL WATER FUND	-441	-13,200	-13,200	209,100	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.

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. The loan was intended to help bring the reserve up to a minimum funding reserve level and defray raising the O+M charge this year. Annual interest on the \$140,000 loan from 2012.

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

During budget work sessions it was recommended that the quarterly User Fee be increased by \$5.50 per quarter effective July 1, 2014. The Board will entertain this item in the first quarter of FY2014-15. The anticipated revenue from this increase (\$29,601) is proposed as a transfer from account 590 into 589.

Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 589 - SEWER CAPITAL RESERVE					
Revenues					
664.000 INTEREST EARNED	1,317	800	800	800	0.00
699.590 TRANSFER IN FROM SEWER O&M	0	0	0	29,601	0.00
Total Revenues	1,317	800	800	30,401	3,700.13

Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 589 - SEWER CAPITAL RESERVE					
Expenditures					
990.300 INT EXP- GF LOAN	2,800	2,800	2,800	2,800	0.00
Total Expenditures	2,800	2,800	2,800	2,800	0.00
Total SEWER CAPITAL RESERVE	-1,483	-2,000	-2,000	27,601	0.00

FUND 590 SEWER OPERATIONS AND MAINTENANCE FUND

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

Revenues are based upon the current number of users at the current quarterly User Fee rate.

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

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

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

Expenditures

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

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

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

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

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

537

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

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

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

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

540

540-804.300 & 400 Contract Services is for the outside contractor to manage the Wastewater Treatment Plant and non routine repairs. The Township has accepted proposals from contractors to perform this service beginning April 1, 2014. 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 2014 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. A proposed transfer is contingent upon a proposed User Fee rate increase of \$5.50 per quarter effective July 1, 2014.

900

970.000 Capital Outlay is for new lab equipment.

974.000 Capital Improvements As of January 30, 2014 Brighton Township is obligated to purchase 22 grinder pumps to restore the Huntmore stock. Based on the number of grinder pumps on hand that are designated for Huntmore, and the estimated Huntmore construction schedule for 2014, Brighton Township will need to purchase 12 grinder pumps in FY2014-15. The remaining 10 grinder pumps would need to be purchased in future years as construction dictates. Aside from the Huntmore grinder pumps, this line item also projects the purchase of 5 grinder pumps to replace pumps that can no longer be rebuilt.

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: The quarterly User Fee is reviewed annually. While the CIP/Fiscal Analysis has been the foundation of recommended rate increases, the Utilities Committee and Township Board conducted further analysis utilizing up to date actuals, (e.g. recent construction, interest earnings, chargebacks, etc.) which would not have been known in 2009. As a result, during budget work sessions it was recommended that the quarterly User Fee be increased by \$5.50 per quarter effective July 1, 2014. The Board will entertain this item in the first quarter of FY2014-15. The anticipated revenue from this increase (\$29,601) is proposed as a transfer from account 590 into 589.

Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 590 - SEWER O & M FUND					
Revenues					
642.000 USAGE CHARGE	626,040	625,320	625,320	675,450	8.02
643.000 LATE CHARGE	11,687	12,000	12,000	12,000	0.00
644.000 DELINQUENT FEE ON TAXES	5,273	5,000	5,000	5,000	0.00
664.000 INTEREST EARNED	223	200	200	200	0.00
Total Revenues	643,223	642,520	642,520	692,650	7.80

Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 590 - SEWER O & M FUND					
Expenditures					
Dept: 537 ADMINISTRATION					
727.000 SUPPLIES	637	500	500	500	0.00
730.000 POSTAGE	1,692	2,200	2,200	2,200	0.00
807.000 AUDIT SERVICES	4,200	4,800	4,800	4,800	0.00
809.000 BANK FEES	0	100	100	100	0.00
818.000 CONSULTING	5,415	8,000	8,000	8,000	0.00
826.100 COMPUTER SUPPORT SERVICES	11,631	2,800	2,800	2,800	0.00
827.000 LEGAL	565	6,000	6,000	6,000	0.00
900.000 PRINTING & PUBLISHING	0	200	200	200	0.00
961.000 ADMINISTRATIVE FEE	4,500	4,800	4,800	4,800	0.00
Total ADMINISTRATION	28,640	29,400	29,400	29,400	0.00
Dept: 540 OPERATION AND MAINTENANCE					
727.000 SUPPLIES	24,285	35,000	35,000	35,000	0.00
804.300 CONTRACTED SERVICES- FIXED	192,167	192,200	192,200	192,200	0.00
804.400 CONTRACT SERVICES-NON ROUTINE	22,203	24,000	24,000	24,000	0.00
804.500 CONTRACT SERV-SLUDGE REMOVAL	29,878	22,000	22,000	30,000	36.36
811.000 LIABILITY INSURANCE	26,304	26,400	26,400	26,400	0.00
853.000 TELEPHONE	1,189	1,200	1,200	1,200	0.00
920.000 UTILITIES	101,278	110,000	110,000	110,000	0.00
930.000 BUILDING MAINTENANCE & REPAIR	2,077	8,000	8,000	12,000	50.00
930.100 BUILDING SECURITY ALARM	519	550	550	550	0.00
931.000 EQUIPMENT MAINTENANCE & REPAIR	11,479	17,000	17,000	25,000	47.06
932.000 GROUNDS MAINTENANCE & REPAIR	10,029	9,000	9,000	9,000	0.00
936.000 COLLECTION SYS MAINT REPAIR	59,605	160,000	160,000	93,000	-41.88
962.000 PERMIT FEES	3,290	4,000	4,000	4,000	0.00
968.100 TRANSFER TO RESERVE FUND	0	0	0	29,601	0.00
969.000 CONTINGENCIES	0	3,000	3,000	3,000	0.00
Total OPERATION AND MAINTENANCE	484,304	612,350	612,350	594,951	-2.84
Dept: 900 CAPITAL OUTLAY					
970.000 CAPITAL OUTLAY	0	1,000	1,000	1,000	0.00
974.000 CAPITAL IMPROVEMENTS	8,183	55,000	55,000	63,000	14.55
Total CAPITAL OUTLAY	8,183	56,000	56,000	64,000	14.29
Dept: 905 DEBT SERVICE					
990.300 INT EXP- GF LOAN	4,297	4,300	4,300	4,297	-0.07
Total DEBT SERVICE	4,297	4,300	4,300	4,297	-0.07
Total Expenditures	525,425	702,050	702,050	692,648	-1.34
Total SEWER O & M FUND	117,799	-59,530	-59,530	2	0.00

FUND 592 SEWER DEBT SERVICE

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

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

616.000 Tap In Fee charged to cover the cost of the new user's capacity in the treatment plant and transmission mains. Ten new taps have been included in our projections. Revenue from the Lake Trust Credit Union (39 REU's) have been included here.

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

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

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

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

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

699.101 Transfer In From General Fund – None planned.

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.

FINAL BUDGET
FYE MARCH 31, 2015

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 592 - SEWER DEBT SERVICE					
Revenues					
616.000 TAP IN FEE	102,600	61,560	61,560	500,000	712.22
642.100 CAPITAL COSTS CHARGE	654,845	670,400	670,400	687,810	2.60
643.000 LATE CHARGE	13,189	10,000	10,000	10,000	0.00
644.000 DELINQUENT FEE ON TAXES	7,007	4,000	4,000	7,000	75.00
664.000 INTEREST EARNED	3,307	4,000	4,000	4,000	0.00
669.000 INTEREST FROM SAD T	360,521	315,030	315,030	266,195	-15.50
669.200 INTEREST FROM SAD- SPENCER	11,930	9,370	9,370	8,467	-9.64
Total Revenues	1,153,401	1,074,360	1,074,360	1,483,472	38.08

FINAL BUDGET
FYE MARCH 31, 2015

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 592 - SEWER DEBT SERVICE					
Expenditures					
827.000 LEGAL	4,912	1,000	1,000	1,000	0.00
968.000 DEPRECIATION	838,949	880,000	880,000	880,000	0.00
997.007 BOND ISSUANCE-AMORTIZATION	33,695	33,695	33,695	33,695	0.00
Dept: 905 DEBT SERVICE					
990.300 INT EXP- GF LOAN	8,620	8,620	8,620	8,620	0.00
990.500 INT EXP GF LOAN 2013- 1.2 M	0	12,000	12,000	12,000	0.00
990.600 INT EXP GF LOAN 09/13 \$200,000	0	0	0	2,000	0.00
990.700 INT EXP GF LOAN 12/13 \$200,000	0	0	0	2,000	0.00
999.002 BOND PAYMENT-INTEREST	613,813	582,320	582,320	518,113	-11.03
999.003 AGENT FEES	225	230	230	230	0.00
Total DEBT SERVICE	622,658	603,170	603,170	542,963	-9.98
Total Expenditures	1,500,214	1,517,865	1,517,865	1,457,658	-3.97
Total SEWER DEBT SERVICE	-346,813	-443,505	-443,505	25,814	0.00

Adopted
3/17/2014

FUND 593 SPENCER ROAD SEWER DEBT SERVICE

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

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

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

FINAL BUDGET
FYE MARCH 31, 2015

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 593 - SPENCER SEWER DEBT SERVICE					
Revenues					
664.000 INTEREST EARNED	187	200	200	200	0.00
669.000 INTEREST FROM SAD T	24,961	22,880	22,880	15,591	-31.86
Total Revenues	25,148	23,080	23,080	15,791	-31.58

Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 593 - SPENCER SEWER DEBT SERVICE					
Expenditures					
999.001 BOND PAYMENT INT- SPENCER RD	22,635	21,000	21,000	19,295	-8.12
Total Expenditures	22,635	21,000	21,000	19,295	-8.12
Total SPENCER SEWER DEBT SERVICE	2,513	2,080	2,080	-3,504	-268.46

Adopted
3/17/2014

FUND 701 TRUST AND AGENCY

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

FUND 702 PATHWAYS FUND

This fund is used to receive monies from the General Fund, Grants/Contributions and Property Developers for setting aside funds for future Trails or Bike Paths. Expenditures are to be paid from this fund to build Township Board approved pathways pursuant to the Pathways Master plan.

Revenues

699.101 Transfer in General Fund Transfer is based upon the Board adopted CIP.

699.792 Transfer in from Future Roads - When the East Grand River Avenue construction project was undertaken, funds were assigned for the installation of sidewalk as part of that project. Due to logistical issues between the Road Commission and the Township, the sidewalk was not undertaken; however, \$75,752 remained earmarked for sidewalks on East Grand River. Those funds would now be transferred into the Pathway fund towards the installation of sidewalk between US-23 and pump station #1.

Expenditures

967.000 Project Costs – Construction, Engineering, and Administration for the installation of sidewalk on East Grand River from US-23 eastward to pump station number one.

FINAL BUDGET
FYE MARCH 31, 2015

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 702 - PATHWAYS FUND					
Revenues					
664.000 INTEREST EARNED	392	300	300	300	0.00
699.101 TRANSFER IN-GENERAL FUND	0	10,000	10,000	10,000	0.00
699.792 TRANSFER IN FROM FUTURE ROADS	0	0	0	75,752	0.00
Total Revenues	392	10,300	10,300	86,052	735.46

FINAL BUDGET
FYE MARCH 31, 2015

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 702 - PATHWAYS FUND					
Expenditures					
967.000 PROJECT COSTS	0	0	0	212,000	0.00
Total Expenditures	0	0	0	212,000	0.00
Total PATHWAYS FUND	392	10,300	10,300	-125,948	-1,322.80

Adopted
3/17/2014

FUND 703
CURRENT TAX COLLECTIONS

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

FUND 792 FUTURE ROAD IMPROVEMENTS

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

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

Expenditures

967.000 – Project Costs – Funds earmarked for the resurfacing of Hunter and VanAmberg Roads through the LCRC in 2014.

999.702 – Transfer out to Pathway Fund – When the East Grand River Avenue construction project was undertaken, funds were assigned for the installation of sidewalk as part of that project. Due to logistical issues between the Road Commission and the Township the sidewalk was not undertaken however \$75,752 remained earmarked for sidewalks on East Grand River. Those funds would now be transferred to the Pathway fund towards the installation of sidewalk between US-23 and pump station #1.

Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 792 - FUTURE ROAD IMPROVEMENT					
Revenues					
664.000 INTEREST EARNED	8,152	8,000	8,000	8,000	0.00
699.101 TRANSFER IN-GENERAL FUND	0	150,000	150,000	350,000	133.33
Total Revenues	8,152	158,000	158,000	358,000	126.58

Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 792 - FUTURE ROAD IMPROVEMENT					
Expenditures					
999.702 TRANSFER OUT TO PATHWAY FUND	0	0	0	75,752	0.00
Dept: 062 HUNTER ROAD					
967.000 PROJECT COSTS	0	0	0	750,000	0.00
Total HUNTER ROAD	0	0	0	750,000	0.00
Dept: 063 VAN AMBERG RD					
967.000 PROJECT COSTS	0	0	0	750,000	0.00
Total VAN AMBERG RD	0	0	0	750,000	0.00
Total Expenditures	0	0	0	1,575,752	0.00
Total FUTURE ROAD IMPROVEMENT	8,152	158,000	158,000	-1,217,752	-870.73

Adopted
3/17/2014

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 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 793 - CONSTRUCTION ESCROW					
Revenues					
664.000 INTEREST EARNED	0	200	200	200	0.00
Total Revenues	0	200	200	200	0.00

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Total CONSTRUCTION ESCROW	0	200	200	200	0.00

FUND 812 SAD ROAD MAINTENANCE

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

The funds from an SAD will not be available until March 1st following the first tax collection. Until March 1st no debt shall be allowed to be incurred except for direct administrative costs. Please refer to Administrative Policy 702.

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

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

NOTE: Fund Balance
Restricted \$ _____

FY 2012-13
\$62,155

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 812 - SAD ROAD MAINTENANCE					
Revenues					
Dept: 031 PARKLAWN SAD					
664.000 INTEREST EARNED	135	70	70	100	42.86
Total PARKLAWN SAD	<u>135</u>	<u>70</u>	<u>70</u>	<u>100</u>	<u>42.86</u>
Dept: 033 DONALD/STUHRBURG SAD					
664.000 INTEREST EARNED	18	10	10	10	0.00
672.000 SPECIAL ASSESSMENTS	0	1,500	1,500	1,500	0.00
Total DONALD/STUHRBURG SAD	<u>18</u>	<u>1,510</u>	<u>1,510</u>	<u>1,510</u>	<u>0.00</u>
Dept: 038 LINK ROAD MAINTENANCE					
664.000 INTEREST EARNED	32	10	10	10	0.00
Total LINK ROAD MAINTENANCE	<u>32</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>0.00</u>
Dept: 040 RIDGECREST S.A.D.					
664.000 INTEREST EARNED	43	20	20	20	0.00
Total RIDGECREST S.A.D.	<u>43</u>	<u>20</u>	<u>20</u>	<u>20</u>	<u>0.00</u>
Dept: 054 BIRCHCREST					
664.000 INTEREST EARNED	23	10	10	10	0.00
Total BIRCHCREST	<u>23</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>0.00</u>
Total Revenues	<u>251</u>	<u>1,620</u>	<u>1,620</u>	<u>1,650</u>	<u>1.85</u>

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 812 - SAD ROAD MAINTENANCE					
Expenditures					
Dept: 031 PARKLAWN SAD					
967.000 PROJECT COSTS	5,691	28,680	28,680	20,880	-27.20
Total PARKLAWN SAD	5,691	28,680	28,680	20,880	-27.20
Dept: 033 DONALD/STUHRBURG SAD					
967.100 ADDTL PROJECT COSTS	640	6,300	6,300	6,370	1.11
Total DONALD/STUHRBURG SAD	640	6,300	6,300	6,370	1.11
Dept: 038 LINK ROAD MAINTENANCE					
967.000 PROJECT COSTS	2,788	5,750	5,750	4,020	-30.09
Total LINK ROAD MAINTENANCE	2,788	5,750	5,750	4,020	-30.09
Dept: 040 RIDGECREST S.A.D.					
967.000 PROJECT COSTS	3,060	7,830	7,830	6,290	-19.67
Total RIDGECREST S.A.D.	3,060	7,830	7,830	6,290	-19.67
Dept: 054 BIRCHCREST					
967.000 PROJECT COSTS	1,190	5,000	5,000	4,540	-9.20
Total BIRCHCREST	1,190	5,000	5,000	4,540	-9.20
Total Expenditures	13,369	53,560	53,560	42,100	-21.40
Total SAD ROAD MAINTENANCE	-13,117	-51,940	-51,940	-40,450	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.

FY2012-13

NOTE: Fund Balance

Committed \$ 36,689

FUND 865

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 814 - ROAD PROJECTS					
Revenues					
664.000 INTEREST EARNED	285	200	200	200	0.00
Dept: 061 ROSE ANN DRIVE- SAD					
664.000 INTEREST EARNED	9	10	10	10	0.00
669.000 INTEREST FROM SAD T	2,509	1,870	1,870	1,800	-3.74
672.000 SPECIAL ASSESSMENTS	11,729	7,220	7,220	7,220	0.00
Total ROSE ANN DRIVE- SAD	14,247	9,100	9,100	9,030	-0.77
Total Revenues	14,532	9,300	9,300	9,230	-0.75

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Total ROAD PROJECTS	14,532	9,300	9,300	9,230	-0.75

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.

FY2012-13

NOTE: Fund Balance

Restricted \$ 15,541

Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 865 - STREET LIGHTING FUND					
Revenues					
Dept: 070 COUNTRY CLUB ANNEX LT					
672.000 SPECIAL ASSESSMENTS	7,564	8,010	8,010	7,630	-4.74
Total COUNTRY CLUB ANNEX LT	7,564	8,010	8,010	7,630	-4.74
Dept: 071 DONALD DRIVE LIGHT					
672.000 SPECIAL ASSESSMENTS	202	210	210	204	-2.86
Total DONALD DRIVE LIGHT	202	210	210	204	-2.86
Dept: 072 BRANDYWINE FARMS LIGHT					
672.000 SPECIAL ASSESSMENTS	726	730	730	730	0.00
Total BRANDYWINE FARMS LIGHT	726	730	730	730	0.00
Dept: 073 HARVEST HILLS LIGHTS					
672.000 SPECIAL ASSESSMENTS	726	730	730	730	0.00
Total HARVEST HILLS LIGHTS	726	730	730	730	0.00
Dept: 074 GREENFIELD POINTE LIGHTS					
672.000 SPECIAL ASSESSMENTS	726	730	730	730	0.00
Total GREENFIELD POINTE LIGHTS	726	730	730	730	0.00
Dept: 075 BRIGHTON GARDENS					
672.000 SPECIAL ASSESSMENTS	809	820	820	820	0.00
Total BRIGHTON GARDENS	809	820	820	820	0.00
Dept: 076 EAGLE HEIGHTS					
672.000 SPECIAL ASSESSMENTS	390	400	400	400	0.00
Total EAGLE HEIGHTS	390	400	400	400	0.00
Dept: 077 GREENFIELD SHORES 1-2-3-4 LOP					
672.000 SPECIAL ASSESSMENTS	809	820	820	820	0.00
Total GREENFIELD SHORES 1-2-3-4 LOP	809	820	820	820	0.00
Dept: 078 DE MARIA LIGHTS					
672.000 SPECIAL ASSESSMENTS	390	400	400	400	0.00
Total DE MARIA LIGHTS	390	400	400	400	0.00
Dept: 079 RAVENSWOOD LIGHTS					
672.000 SPECIAL ASSESSMENTS	779	790	790	790	0.00
Total RAVENSWOOD LIGHTS	779	790	790	790	0.00
Dept: 080 MAPLE RIDGE SUB					
672.000 SPECIAL ASSESSMENTS	357	400	400	360	-10.00
Total MAPLE RIDGE SUB	357	400	400	360	-10.00
Dept: 081 ALGER PINES					
672.000 SPECIAL ASSESSMENTS	726	740	740	740	0.00
Total ALGER PINES	726	740	740	740	0.00
Dept: 082 SHENANDOAH					
672.000 SPECIAL ASSESSMENTS	752	760	760	760	0.00
Total SHENANDOAH	752	760	760	760	0.00
Dept: 084 SHENANDOAH POND					
672.000 SPECIAL ASSESSMENTS	743	750	750	750	0.00
Total SHENANDOAH POND HOMEOWNERS	743	750	750	750	0.00

Dept: 085 OAKS AT BEACH LAKE

672.000 SPECIAL ASSESSMENTS

Total OAKS AT BEACH LAKE

2,177	2,200	2,200	2,200	0.00
2,177	2,200	2,200	2,200	0.00

FINAL BUDGET
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Brighton Township

Fund: 865 - STREET LIGHTING FUND

Total Revenues

FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
17,873	18,490	18,490	18,064	-2.30

Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 865 - STREET LIGHTING FUND					
Expenditures					
Dept: 070 COUNTRY CLUB ANNEX LT					
921.000 STREET LIGHTING	7,629	8,010	8,010	7,630	-4.74
Total COUNTRY CLUB ANNEX LT	7,629	8,010	8,010	7,630	-4.74
Dept: 071 DONALD DRIVE LIGHT					
921.000 STREET LIGHTING	194	210	210	210	0.00
Total DONALD DRIVE LIGHT	194	210	210	210	0.00
Dept: 072 BRANDYWINE FARMS LIGHT					
921.000 STREET LIGHTING	696	730	730	730	0.00
Total BRANDYWINE FARMS LIGHT	696	730	730	730	0.00
Dept: 073 HARVEST HILLS LIGHTS					
921.000 STREET LIGHTING	696	730	730	730	0.00
Total HARVEST HILLS LIGHTS	696	730	##	730	0.00
Dept: 074 GREENFIELD POINTE LIGHTS					
921.000 STREET LIGHTING	696	730	730	730	0.00
Total GREENFIELD POINTE LIGHTS	696	730	730	730	0.00
Dept: 075 BRIGHTON GARDENS					
921.000 STREET LIGHTING	775	820	820	820	0.00
Total BRIGHTON GARDENS	775	820	820	820	0.00
Dept: 076 EAGLE HEIGHTS					
921.000 STREET LIGHTING	374	400	400	400	0.00
Total EAGLE HEIGHTS	374	400	400	400	0.00
Dept: 077 GREENFIELD SHORES 1-2-3-4 LOP					
921.000 STREET LIGHTING	775	820	820	820	0.00
Total GREENFIELD SHORES 1-2-3-4 LOP	775	820	820	820	0.00
Dept: 078 DE MARIA LIGHTS					
921.000 STREET LIGHTING	374	400	400	400	0.00
Total DE MARIA LIGHTS	374	400	400	400	0.00
Dept: 079 RAVENSWOOD LIGHTS					
921.000 STREET LIGHTING	747	790	790	790	0.00
Total RAVENSWOOD LIGHTS	747	790	790	790	0.00
Dept: 080 MAPLE RIDGE SUB					
921.000 STREET LIGHTING	374	400	400	360	-10.00
Total MAPLE RIDGE SUB	374	400	400	360	-10.00
Dept: 081 ALGER PINES					
921.000 STREET LIGHTING	696	740	740	740	0.00
Total ALGER PINES	696	740	740	740	0.00
Dept: 082 SHENANDOAH					
921.000 STREET LIGHTING	721	760	760	760	0.00
Total SHENANDOAH	721	760	760	760	0.00
Dept: 084 SHENANDOAH POND					
921.000 STREET LIGHTING	712	750	750	750	0.00
Total SHENANDOAH POND HOMEOWNERS	712	750	750	750	0.00

Dept: 085 OAKS AT BEACH LAKE

921.000 STREET LIGHTING

Total OAKS AT BEACH LAKE

2,088	2,200	2,200	2,200	0.00
2,088	2,200	2,200	2,200	0.00

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Brighton Township

Fund: 865 - STREET LIGHTING FUND

Total Expenditures

Total STREET LIGHTING FUND

FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
17,546	18,490	18,490	18,070	-2.27
328	0	0	-6	0.00

Adopted
3/17/2014

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.

FY 2012-13

NOTE: Fund Balance

Restricted \$66,583

Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 871 - MUNICIPAL REFUSE					
Revenues					
Dept: 056 RAVENSWOOD					
672.000 SPECIAL ASSESSMENTS	27,060	27,060	27,060	27,060	0.00
Total RAVENSWOOD	27,060	27,060	27,060	27,060	0.00
Dept: 529 WOODLAND/AIRWAY ASSESSMENT					
672.100 SPECIAL ASSESSMENTS	45,727	45,728	45,728	45,728	0.00
Total WOODLAND/AIRWAY ASSESSMENT	45,727	45,728	45,728	45,728	0.00
Total Revenues	72,787	72,788	72,788	72,788	0.00

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 871 - MUNICIPAL REFUSE					
Expenditures					
Dept: 056 RAVENSWOOD					
967.000 PROJECT COSTS	26,886	27,060	27,060	27,060	0.00
Total RAVENSWOOD	26,886	27,060	27,060	27,060	0.00
Dept: 529 WOODLAND/AIRWAY ASSESSMENT					
967.100 ADDTL PROJECT COSTS	45,391	45,728	45,728	45,728	0.00
Total WOODLAND/AIRWAY ASSESSMENT	45,391	45,728	45,728	45,728	0.00
Total Expenditures	72,277	72,788	72,788	72,788	0.00
Total MUNICIPAL REFUSE	510	0	0	0	0.00

Adopted
3/17/2014

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.

FY2012-13

NOTE: Fund Balance

Restricted \$58,543

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 880 - SAD AQUATICS					
Revenues					
Dept: 107 CLARK LAKE AQUATICS					
664.000 INTEREST EARNED	75	60	60	60	0.00
Total CLARK LAKE AQUATICS	75	60	60	60	0.00
Dept: 550 WOODLAND LAKE AQUATIC					
664.000 INTEREST EARNED	243	140	140	140	0.00
672.000 SPECIAL ASSESSMENTS	72,154	60,900	60,900	64,965	6.67
Total WOODLAND LAKE AQUATIC	72,396	61,040	61,040	65,105	6.66
Total Revenues	72,472	61,100	61,100	65,165	6.65

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Brighton Township

	FYE 2013 Year Actual	FYE 2014 Amended Budget	FYE 2014 Year Estimate	FYE 2015 Adopted Budget	Budget Percent Change
Fund: 880 - SAD AQUATICS					
Expenditures					
Dept: 107 CLARK LAKE AQUATICS					
967.000 PROJECT COSTS	5,321	25,000	25,000	17,830	-28.68
Total CLARK LAKE AQUATICS	5,321	25,000	25,000	17,830	-28.68
Dept: 550 WOODLAND LAKE AQUATIC					
967.000 PROJECT COSTS	56,354	81,000	81,000	138,322	70.77
Total WOODLAND LAKE AQUATIC	56,354	81,000	81,000	138,322	70.77
Total Expenditures	61,675	106,000	106,000	156,152	47.31
Total SAD AQUATICS	10,797	-44,900	-44,900	-90,987	0.00