

# **CHARTER TOWNSHIP OF BRIGHTON**

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# **Adopted Budget 2016-2017**

## FY 2016-17 Budget Cover Letter

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Enclosed is the FY 2016-17 budget for the Charter Township of Brighton which was adopted by the Township Board at their March 21, 2016 meeting following a public hearing. This document represents the culmination of months of work put forth by Department Heads, the Township Manager and the Township Board. Since the distribution of the draft budget on December 1, 2015 there have been four Township Board meetings at which the budget was discussed and opportunities for the public to provide comments.

### GENERAL FUND REVENUE

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

- Property taxable value is projected to increase from 2015 to 2016 approximately 1.184%. Of this overall figure, real property is increasing by approximately 3.381% and personal property is decreasing by approximately 30.735%. Total tentative TV for 2016 (including real & personal) is \$1,020,052,994.
- Revenue sharing is based on a constitutional distribution formula and any fluctuation in the amount received is based upon revenue generated through the state sales tax. While the Michigan Department of Treasury posts forecasted revenue sharing amounts on their website, this budget incorporates a mixture of the State of Michigan forecast and historical allocation when setting the budgeted figure. This does not include CVTRS money.
- Franchise and peg fees will continue to mirror the housing construction market. New homes have historically equated to new users and additional revenue.
- Application and permit fees associated with new construction will continue to fluctuate as the economy does. The three year trend is positive and we estimate accordingly in the budget.

### GENERAL FUND EXPENDITURES

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

- The budget reflects the Board's goal regarding employee compensation, to get wages within +/- 5% of the mid-point as stated in Appendix C-1 and Section II, Table 1, Page II-1 of the compensation study of 2014.
- The discretionary line item still exists to address any inflationary scale adjustment "based on the CPI U, Midwest Region, December to December" per the June 23, 2014 minutes and would be revisited in January 2017 following the release of the Bureau of Labor Statistics data.
- Health- care – the budget contains costs associated with the proposed "mapped" rates. Each year the Township reviews the projected annual renewal costs and makes modifications to the plan and/or the employee/Township cost participation. The Township moved to a high deductible plan with a Health Savings Account in 2015. The Township continues to comply with coverage requirements as specified in the Affordable Care Act.

- MERS –The Township continues to be in excellent position in regards to meeting our funding obligations. In past years, the Township Board has taken steps to minimize legacy costs by adjusting plan provisions for potential new hires.
- Chargebacks – with the improved economy and the County being able to collect nearly all monies that are due, through various means including tax foreclosure, this line-item continues to be modest.
- Economic Development – The Township Board continues to budget for participation with the EDCLC (and their contract with SPARK). Prior to financial participation, the Board will need to enter into a new agreement with the EDCLC.
- Planning / Engineering services – while much of these expenses are merely a pass-through of application / review revenue and the associated costs for consultant analysis and oversight, this line item continues to fluctuate and will necessitate a budget amendment in the event that the economy exceeds expectations.
- Roads – The LCRC has been notified that the Township will be seeking road improvements / financial participation on select main thoroughfares which are under the jurisdiction of the County. Transfers from the general fund toward future road projects is proposed to continue per the Capital Improvement Plan

#### SEWER SYSTEM

- The Township completed the asset management plan in 2015. An asset management plan is the practice of managing infrastructure capital assets to minimize the total cost of owning and operating them while delivering the desired service levels. A high performance asset management program incorporates detailed asset inventories, operation and maintenance tasks and long range financial planning to build system capacity, and it puts systems on the road to sustainability.
- The Township consultant performed their annual financial forecast / rate structure analysis for the 2016-17 fiscal year. That analysis was used by the Utility Committee towards the committee recommendation to the Township Board that sewer rates not be adjusted at this time given the positive trend in the financial condition of the system. It was further recommended, and supported by the Board, that the sewer rates (including assumptions) would be revisited in approximately May of 2016 to determine if actual REU purchases meet, or exceed, analysis projections.

#### PATHWAY FUND

- In 2014 the Township began installing the first phase of sidewalk towards the implementation of the adopted pathway plan. The FY 2016-17 budget completes the construction of phase two. Phase two extends from to the west along Grand River from Woodruff Creek westerly to the Kensington Metro Park entrance.

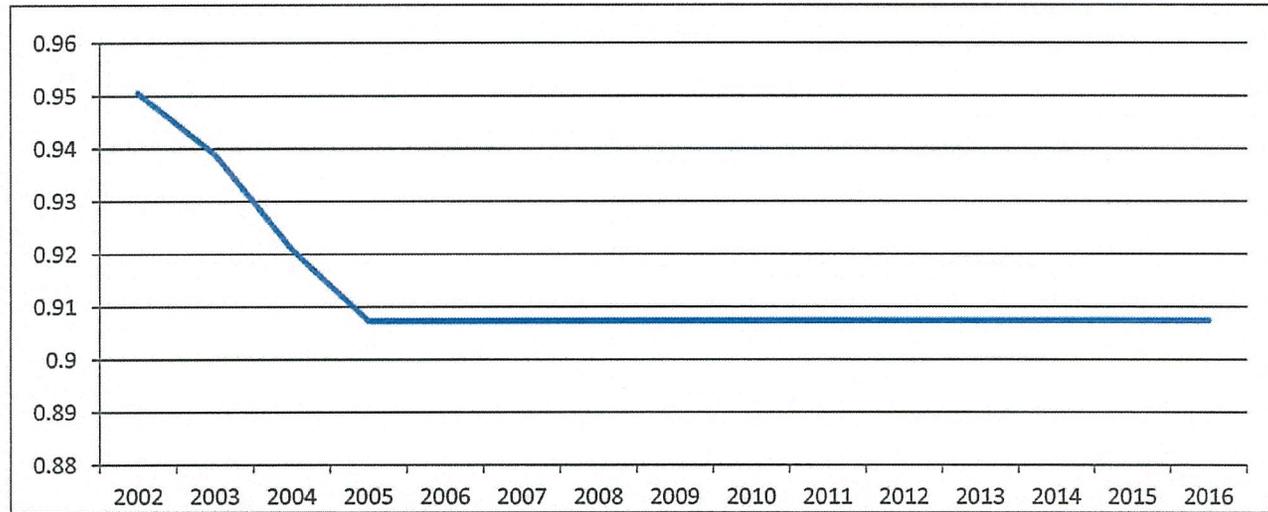
#### FUTURE ROADS

- The Board has earmarked funds to be used in partnership with the Livingston County Road Commission. Roads slated for improvement include portions of Kensington Road in the vicinity of the Jacoby roundabout and Spencer Road (west of I-96). The township has begun dedicating funds to be used toward the rehabilitation of Old US-23 from Grand River to Spencer Road. This project has been awarded 2018 Federal road dollars.

# MILLAGE RATE HISTORY

## Exhibit A

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

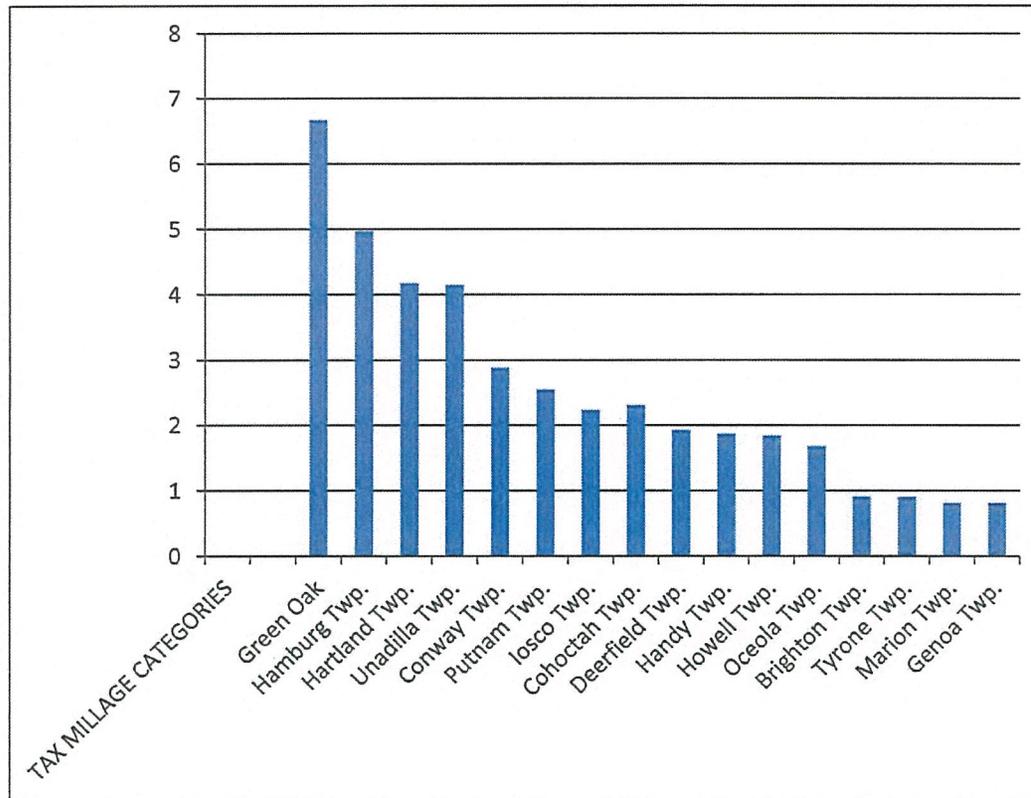


Source: Livingston County Equilization Office

## 2015 MILLAGE SPREAD Exhibit B

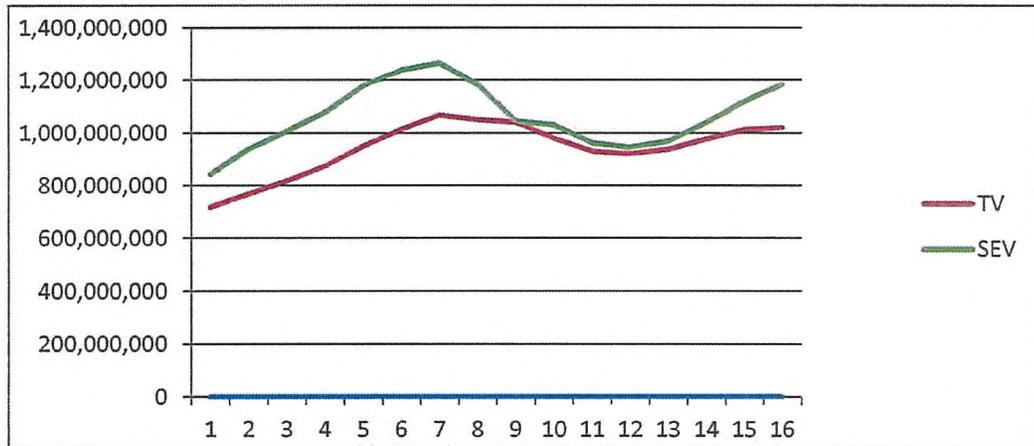
### TAX MILLAGE CATEGORIES

Green Oak	6.6696
Hamburg Twp.	4.9751
Hartland Twp.	4.1822
Unadilla Twp.	4.1489
Conway Twp.	2.8870
Putnam Twp.	2.5501
Iosco Twp.	2.2400
Cohoctah Twp.	2.3086
Deerfield Twp.	1.9277
Handy Twp.	1.8696
Howell Twp.	1.8396
Oceola Twp.	1.6848
Brighton Twp.	0.9073
Tyrone Twp.	0.9018
Marion Twp.	0.8155
Genoa Twp.	0.8146



TAXABLE VALUE / STATE EQUALIZED VALUE HISTORY  
Exhibit C

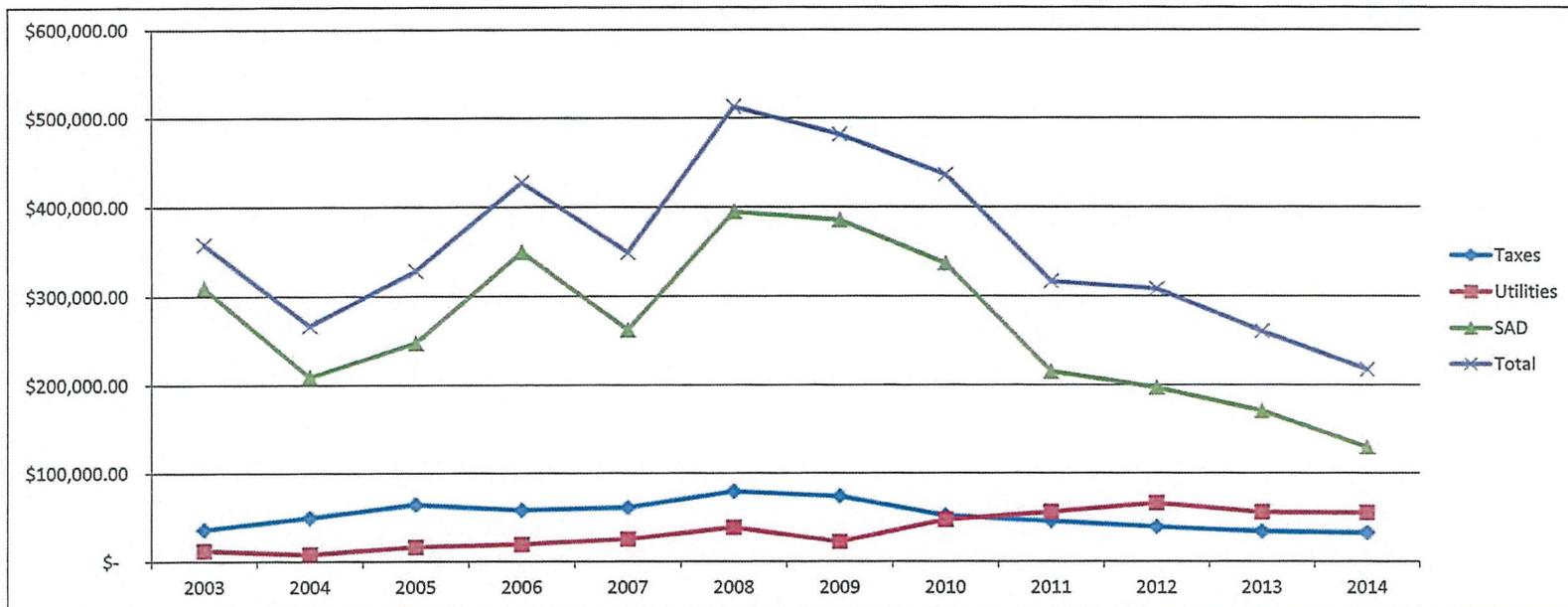
TAX YEAR	TV	SEV
2001	717,732,947	844,486,935
2002	769,016,203	939,881,932
2003	818,194,550	1,006,433,615
2004	875,514,966	1,080,238,870
2005	949,483,689	1,179,306,053
2006	1,014,264,924	1,238,842,971
2007	1,068,641,145	1,266,668,424
2008	1,050,817,981	1,184,260,293
2009	1,042,343,258	1,045,154,977
2010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



Source: Brighton Township Assessors Office

## Delinquency Rates Exhibit D

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
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	\$32,478	\$31,497
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	\$55,116	\$57,113
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	\$129,276	\$125,987
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	\$260,370	\$216,870	\$214,597



Source: Brighton Township Treasurers Office

**Legend**  
 Taxes  
 Utilities  
 SAD  
 Total

Targeted Wage Range  
Exhibit E

	-5% 1/21/15 Midpoint	January-16 Midpoint Dec/Dec No CPI Change	+5% Above Midpoint
ACCOUNTANT	\$43,637.59	\$45,934.31	\$48,231.02
ASSESSOR	\$61,938.30	\$65,198.22	\$68,458.13
ASST ASSESSOR	\$41,324.41	\$43,499.38	\$45,674.35
CLERK	\$59,551.46	\$62,685.75	\$65,820.04
TREASURER	\$59,551.46	\$62,685.75	\$65,820.04
RECEPTIONIST	\$16.03	\$16.88	\$17.72
ASSESS CLERK	\$16.00	\$16.88	\$17.72
CLERK ASST	\$16.03	\$16.88	\$17.72
TREASURY ASST	\$16.03	\$16.88	\$17.72
DEPUTY CLERK	\$19.76	\$20.80	\$21.84
DEPUTY TREASURER	\$19.76	\$20.80	\$21.84
MANAGER	\$88,235.66	\$92,879.64	\$97,523.62
ASST MANAGER	\$36,647.35	\$38,576.16	\$40,504.96
PLANNER	\$62,319.05	\$65,599.00	\$ 68,878.95

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

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

**402.000 Property Taxes.** We are projecting a minimal increase in taxable value due to the CPI, Any increases due to CPI and/or new growth is being offset by businesses filing under Personal Property Tax Reform (EMPP and ESA) – This 2014 legislation cuts PPT revenue to local jurisdiction and reimburses the local jurisdictions for only “essential services” (e.g. fire and police). The overall projected increase in taxable value from 2015 to 2016 is approximately 1.184%. Of this overall figure, real property is increasing by approximately 3.381% and personal property is decreasing by approximately 30.735%. Total tentative TV for 2016 (including real & personal) is \$1,020,052,994.

**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 decrease this fiscal year by 1.5%. In FY15-16 actual payments have not met State of Michigan projections. The Township has chosen not to participate in CVTRS allocation.

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

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

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

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

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

**646.000 Sale of Inventory** This is the sale of Township equipment 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** - None anticipated.

**699.999 Appropriations Transfer in Fund Balance** – The represents funds dollars that were budgeted in FY 2015-16 for digitization of records and will be expended in FY 2016-17

**FINAL BUDGET**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 101 - GENERAL FUND				
Revenues				
402.000 PROPERTY TAXES	887,397	875,000	883,664	900,000
423.000 MOBILE HOME FEES	272	270	274	270
445.000 INTEREST/PENALTIES	914	800	35	800
447.000 PROPERTY TAX ADMIN FEE	256,704	245,000	257,818	255,000
448.000 SUMMER TAX COLLECTION SVC CHG	24,949	26,000	24,895	26,000
448.100 DOG LICENSE COLLECTION FEE	545	600	446	540
451.000 CABLE TV FEE	312,575	305,000	256,543	325,000
460.000 TELECOMM. R.O.W. MAINT FEE	12,450	13,000	10,398	12,400
481.000 SIGN PERMITS	375	500	450	500
482.000 TENANT OCCUPANCY	1,200	1,200	960	1,200
482.100 TEMPORARY USE	1,300	1,200	900	1,300
482.200 LAND USE PERMIT	15,715	14,000	17,035	14,000
482.300 HOME OCCUPATIONS	120	100	120	100
574.000 STATE REVENUE SHARING	1,371,273	1,370,000	1,132,344	1,350,000
607.000 ADMINISTATIVE FEE SEWER	4,800	4,800	2,400	4,800
609.000 PLANNING FEES	45,872	40,000	76,989	40,000
609.100 ZONING FEES	15,070	8,000	9,200	8,000
615.000 PLAN REVIEW FEE	1,250	1,000	2,010	1,000
622.000 SOIL REMOVAL FEE	0	4,000	4,200	0
625.000 ADDRESSING	720	250	770	250
627.000 SALE OF TRASH TAGS	195	200	240	200
645.000 SALE OF MATERIALS	2,334	3,000	2,120	3,000
645.100 FOIA SALE OF MATERIALS	699	500	354	400
646.000 SALE OF INVENTORY	0	100	0	100
650.000 SALE OF CEMETERY LOTS	2,225	0	0	0
655.000 NSF FEE	560	100	0	100
656.000 FINES	0	0	50	0
664.000 INTEREST EARNED	25,913	30,000	17,882	25,000
664.405 INT- LOAN WATER BOND PAYOFF	11,500	11,500	11,500	11,500
664.589 INTEREST CAPITAL RES LOAN 2012	2,800	2,800	2,800	2,800
664.590 INTEREST SEWER O & M LOAN 2004	4,297	4,300	4,297	4,297
664.592 INTEREST CAP DEBT LOAN 2004	8,620	8,620	8,620	8,620
664.594 INTEREST CAP DEBT LOAN 2013	12,000	12,000	12,000	12,000
664.595 INTEREST CAP DEBT LOAN 09/13	2,000	2,000	2,000	2,000
664.596 INTEREST CAP DEBT LOAN 12/13	2,000	2,000	2,000	2,000
667.000 RENT- CELL TOWER	81,853	79,000	111,621	82,000
667.200 RENT- MSP	137,484	137,490	126,027	137,490
669.591 CCA SAD INTEREST	13,604	9,029	8,789	4,277
669.805 LAKESHORE SAD INTEREST	6,178	4,577	4,561	2,898
671.000 OTHER REVENUE	31	500	500	500
672.591 CCA SAD REV	79,920	75,240	0	71,280
672.805 LAKESHORE SAD REV	23,973	21,793	0	20,704
675.000 COMCAST/ AT&T PEG FEES	29,251	27,992	18,004	33,000
676.000 REIMBURSEMENT	7,823	7,500	13,180	0
677.000 REIMBURSEMENT-SCHOOL ELECTIONS	5,769	4,600	7,129	0
678.000 REINMBURSEMENT-STATE PRIMARY	0	32,000	22,396	0
687.000 REFUNDS	532	100	1,188	100
692.000 REALIZED GAIN (LOSS)	7,784	0	0	0
694.000 CASH OVER AND SHORT	4	0	0	0
699.257 TRAN IN BUDGET STABLILZ	0	900	0	900
699.999 APPROPRIATION TRAN IN FUND BAL	0	0	0	50,000

**FINAL BUDGET**  
FYE MARCH 31, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 101 - GENERAL FUND				
Total Revenues	3,422,850	3,388,561	3,058,709	3,416,326

# 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 is budgeted for distribution contingent upon Board approval. This coincides with Board Action of June 23, 2014 regarding the April 1, 2014 Classification and Compensation Study prepared by Municipal Consulting Services. Each January the Board will review the Bureau of Labor Statistics CPI U, Midwest Region, December to December report with the goal of maintaining all positions within +/- 5% of the mid-point as stated in Appendix C-i and Section II, Table 1, Page II-I which should be adjusting annually.

**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.

**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, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 101 LEGISLATIVE-TWSP BOARD				
702.000 SALARY-ELECTED	27,735	28,691	25,860	29,100
715.000 FICA	1,719	2,043	1,603	1,800
715.010 MEDICARE	402	420	375	431
716.600 DISCRETIONARY INCREASE	0	2,493	0	29,160
717.000 LIFE INSURANCE	190	200	169	210
718.000 PENSION	6,908	7,083	6,784	7,300
718.100 PENSION FEES	519	600	0	600
727.000 SUPPLIES	284	500	41	500
811.100 WORKERS'COMP	22	101	82	100
818.000 CONSULTING	2,577	10,000	620	10,000
819.000 ENGINEERING SERVICES	20,579	15,000	7,696	15,000
860.000 EDUCATION	550	2,400	175	2,400
873.000 MILEAGE/TRAVEL	95	200	21	200
900.000 PRINTING & PUBLISHING	10,355	9,000	7,886	9,000
900.100 ORDINANCE CODIFICATION	550	8,000	4,434	8,000
958.000 DUES	8,310	9,000	8,159	9,000
958.700 ECONOMIC DEVOPMENT	18,000	15,000	0	15,000
958.750 SMALL BUSINESS DEVELOPMENT	0	2,000		2,000
969.000 CONTINGENCIES	198	1,000	0	1,000
Total LEGISLATIVE-TWSP BOARD	98,993	113,731	63,905	140,801

## **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.

**FINAL BUDGET**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 171 SUPERVISOR				
702.000 SALARY-ELECTED	28,683	29,414	26,744	30,100
715.000 FICA	1,778	1,844	1,658	1,870
715.010 MEDICARE	416	510	388	500
717.000 LIFE INSURANCE	65	100	59	100
718.000 PENSION	2,857	2,971	2,806	3,050
718.100 PENSION FEES	157	200	0	200
727.000 SUPPLIES	0	50	0	200
811.100 WORKERS'COMP	22	62	52	65
860.000 EDUCATION	0	600	0	600
873.000 MILEAGE/TRAVEL	0	200	0	200
958.000 DUES	0	200	0	200
969.000 CONTINGENCIES	0	500	0	500
970.000 CAPITAL OUTLAY	0	2,000	0	2,000
Total SUPERVISOR	33,978	38,651	31,707	39,585

## **ADMINISTRATION**

### **172**

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

**703.000 Salary Full-Time** This is the salary line item for the Township Manager. See notes per 101.716.600.

**706.000 Hourly Full-Time** This is the line item for the Assistant to the Township Manager. This position was initially created in December 2013. The receptionist (60%) has been added to this budget line and to the Assessing Department (40%). See notes per 101.716.600.

**707.000 Hourly Part-Time** The receptionist is a full time position and has been included in line 172.706. Limited funds remain budgeted to cover peak hours, peak days, peak seasons and/or vacations.

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

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

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

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

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

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

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

**970.000 Capital Outlay**

**FINAL BUDGET**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 172 ADMINISTRATION-MANAGER				
703.000 SALARY-NOT ELECTED	82,680	98,131	89,216	105,000
706.000 HOURLY FULL TIME	35,749	46,310	39,911	59,000
707.000 HOURLY- PART TIME	2,187	8,672	6,615	500
715.000 FICA	7,608	9,623	8,546	10,400
715.010 MEDICARE	1,779	2,253	1,999	2,500
716.000 HOSPITALIZATION INSURANCE	6,374	26,730	3,907	3,900
716.100 HRA/HSA	0	0	0	1,390
716.500 PAYMENT IN LIEU OF HEALTH INS	2,000	2,000	2,100	3,200
717.000 LIFE INSURANCE	516	550	499	710
718.000 PENSION	5,712	8,323	7,960	9,400
719.000 DISABILITY INS	2,249	2,390	2,059	2,400
727.000 SUPPLIES	148	500	308	500
730.000 POSTAGE	151	300	155	300
804.000 CONTRACTED SERVICES	40	0	0	0
811.100 WORKERS'COMP	202	652	521	720
818.000 CONSULTING	868	1,000	374	1,000
860.000 EDUCATION	1,199	4,000	675	4,000
873.000 MILEAGE/TRAVEL	80	1,800	1,851	1,000
958.000 DUES	883	1,950	895	1,950
969.000 CONTINGENCIES	0	1,000	525	1,000
970.000 CAPITAL OUTLAY	0	2,000	210	2,000
Total ADMINISTRATION-MANAGER	150,425	218,184	168,326	210,870

# ELECTIONS

## 191

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

There are two elections scheduled for the 2016-17 fiscal year (August Primary and November General election).

**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. See notes per 101.716.600.

**704.000 Deputy** This is where the wages for the Deputy are listed; time is split between Elections (191) and Clerk (215) and varies from year to year depending on the projected election activities. This is an approved full-time position and is budgeted full time but currently staffed part-time. This is due to the retirement of the previous deputy clerk and shifting of responsibilities. See notes per 101.716.600.

**706.000 Hourly full-time** This is time that the accountant and clerk assistant spend on elections. See notes per 101.716.600.

**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.

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

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

**718.000 Pension** The 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.

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

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

**737.000 Small equipment expense** includes monies for small equipment needs. We need to replace some of our Electronic Poll Book mice.

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

**860.000 Education** Training and education plans include work related education. MI Election law requires certification every two (2) years. All election employees and workers will have to be recertified for the 2016 election cycle.

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

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

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

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

**970.000 Capital Outlay** Monies to replace QVF monitor(s).

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

**FINAL BUDGET**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 191 ELECTIONS				
702.000 SALARY-ELECTED	11,596	9,175	8,349	18,900
704.000 WAGES - DEPUTY	18,606	27,515	19,769	30,300
706.000 HOURLY FULL TIME	2,726	17,474	2,675	3,600
707.000 HOURLY- PART TIME	-638	4,030	4,860	10,800
714.000 ELECTION WORKER	32,825	34,000	18,887	39,000
715.000 FICA	2,403	2,685	2,211	4,000
715.010 MEDICARE	547	633	517	930
716.000 HOSPITALIZATION INSURANCE	5,671	4,890	3,191	7,800
716.100 HRA/HSA	332	0	0	1,230
717.000 LIFE INSURANCE	116	100	88	170
718.000 PENSION	100	1,162	603	1,520
719.000 DISABILITY INS	44	30	32	80
727.000 SUPPLIES	5,265	8,100	4,741	6,000
730.000 POSTAGE	8,635	8,000	3,375	9,300
737.000 SMALL EQUIPMENT EXPENSE	0	600	0	600
811.100 WORKERS'COMP	53	164	139	230
818.100 CONSULTING-ACCURACY TESTING	7,510	8,000	916	8,000
860.000 EDUCATION	100	3,500	0	2,500
873.000 MILEAGE/TRAVEL	79	1,000	250	1,000
900.000 PRINTING & PUBLISHING	270	400	150	600
931.000 EQUIPMENT MAINTENANCE & REPAIR	1,681	800	782	2,000
940.000 EQUIPMENT RENTAL	759	300	200	600
958.000 DUES	0	200	0	200
969.000 CONTINGENCIES	0	1,000	0	1,000
970.000 CAPITAL OUTLAY	0	1,000	0	500
Total ELECTIONS	98,680	134,758	71,735	150,860

## **ASSESSING 209**

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

**703.000 Salary Non – Elected** includes the salary for the Assessor position only  
See notes per 101.716.600.

**706.000 Hourly Full Time** includes the wages for the Assistant Assessor and Assessor See notes per 101.716.600.

**707.000 Hourly part-time** – The assessing clerk is budgeted here.

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

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

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

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

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

**718.000 Pension.** All full time general employees and full time elected officials participate in an employer provided Defined Benefit retirement plan; both divisions are 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, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 209 ASSESSOR				
703.000 SALARY-NOT ELECTED	67,708	68,460	62,666	68,500
706.000 HOURLY FULL TIME	69,658	62,680	55,981	54,700
707.000 HOURLY PART TIME	0	12,000	8,836	20,000
707.090 WAGES - CLERICAL O/T	0	930	0	930
708.000 PER DIEM COMP	1,785	4,000	525	4,000
715.000 FICA	8,866	9,280	8,083	9,000
715.010 MEDICARE	2,073	2,170	1,890	2,100
716.000 HOSPITALIZATION INSURANCE	45,373	48,870	45,132	40,540
716.100 HRA/HSA	2,104	0	0	6,300
716.500 PAYMENT IN LIEU OF HEALTH INS	5,629	5,630	2,881	800
717.000 LIFE INSURANCE	684	690	575	650
718.000 PENSION	4,900	8,120	7,250	7,650
719.000 DISABILITY INS	2,573	2,580	2,163	2,560
727.000 SUPPLIES	767	1,200	478	1,500
730.000 POSTAGE	4,988	5,200	1,056	5,300
811.100 WORKERS'COMP	482	1,340	1,148	1,300
860.000 EDUCATION	1,472	3,000	1,892	3,000
873.000 MILEAGE/TRAVEL	162	200	184	200
900.000 PRINTING & PUBLISHING	2,202	2,600	2,345	2,800
958.000 DUES	311	900	270	900
969.000 CONTINGENCIES	0	500	0	500
970.000 CAPITAL OUTLAY	0	4,400	2,936	6,500
Total ASSESSOR	221,737	244,750	206,291	239,730

## Clerk 215

The clerk's office is responsible for Accounts Payable, payroll, general ledger, utility billing, records management, cemetery records, FOIA, some communications (newsletter), township hall reservations, and large item drop off, solicitor's permits and elections.

**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. See notes per 101.716.600.

**704.000 Deputy** – This is where the wages for the Deputy are listed; time is split between Elections (191) and Clerk (215) and varies from year to year depending on the projected election activities. This is an approved full-time position and is budgeted full time but currently staffed part-time. This is due to the retirement of the previous deputy clerk and shifting of responsibilities. See notes per 101.716.600.

**706.000 Hourly full-time and 707.000 Hourly part-time** – Wages for full-time accountant and full-time clerk assistant. A part-time clerical person is budgeted in this line to assist with the processing of FOIA. Hourly part-time is for the addition of staffing during vacations and extended leave periods. See notes per 101.716.600.

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

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

**718.000 Pension** – The 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.

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

**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 new office chairs and outdoor sign board for public notices.

**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, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 215 TOWNSHIP CLERK				
702.000 SALARY-ELECTED	43,757	51,952	47,455	43,900
704.000 WAGES - DEPUTY	12,441	12,901	9,966	13,000
706.000 HOURLY FULL TIME	67,011	77,308	67,406	77,500
707.000 HOURLY- PART TIME	955	4,790	975	10,400
715.000 FICA	7,631	9,556	7,932	9,000
715.010 MEDICARE	1,800	2,243	1,855	2,100
716.000 HOSPITALIZATION INSURANCE	59,164	68,420	63,911	50,240
716.100 HRA/HSA	1,353	0	0	8,230
717.000 LIFE INSURANCE	722	750	681	740
718.000 PENSION	2,148	6,950	6,404	6,550
719.000 DISABILITY INS	1,217	1,240	1,384	1,630
727.000 SUPPLIES	691	1,200	1,891	1,400
730.000 POSTAGE	103	400	127	400
737.000 SMALL EQUIPMENT EXPENSE	0	600	270	300
807.000 AUDIT SERVICES	9,600	12,000	9,600	12,000
811.100 WORKERS'COMP	170	545	446	520
826.010 TEMPORARY EMPLOYMENT	0	7,200	7,140	0
826.200 RECORD RETENTION SERVICES	130	3,000	291	3,000
860.000 EDUCATION	1,259	2,000	1,403	2,000
873.000 MILEAGE/TRAVEL	1,063	1,000	915	1,100
900.200 NEWSLETTER	2,849	5,000	3,734	5,000
958.000 DUES	635	500	730	500
969.000 CONTINGENCIES	0	300	0	300
970.000 CAPITAL OUTLAY	380	500	0	3,000
Total TOWNSHIP CLERK	215,079	270,355	234,516	252,810

## **Treasurer 253**

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

**702.000 Salary-Elected** Full time salary of the Treasurer. See notes per 101.716.600.

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

**707.000 Hourly Part Time.** This is for the part time employee that works in the Treasurers office. This employee is budgeted for an average of thirty (29) 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/HSA** In FY 15/16 the Township first offered an HSA to eligible employees as the Township moved to a high-deductible health care plan. Prior to FY 15/16 the Township participated in an HRA contribution to eligible employees.

**718.000 Pension** – All full time general employees and full time elected officials participate in an employer provided Defined Benefit retirement plan; both divisions are 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**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 253 TREASURER				
702.000 SALARY-ELECTED	55,354	61,127	55,804	62,700
704.000 WAGES - DEPUTY	39,526	42,182	38,626	43,300
704.030 WAGES- DEPUTY O/T	0	100	0	200
707.000 HOURLY- PART TIME	19,971	27,510	21,973	25,000
715.000 FICA	7,157	8,234	7,299	8,500
715.010 MEDICARE	1,674	1,928	1,707	1,950
716.000 HOSPITALIZATION INSURANCE	36,830	46,000	20,312	17,490
716.100 HRA/HSA	1,898	0	0	3,150
716.500 PAYMENT IN LIEU OF HEALTH INS	0	2,000	2,000	2,000
717.000 LIFE INSURANCE	543	600	559	610
718.000 PENSION	1,430	5,508	5,135	4,800
719.000 DISABILITY INS	521	650	757	910
727.000 SUPPLIES	468	1,500	341	1,500
727.250 PROPERTY TAX FORMS	3,196	3,400	3,322	3,400
730.000 POSTAGE	9,171	10,130	8,624	10,500
737.000 SMALL EQUIPMENT EXPENSE	132	1,100	0	1,100
807.000 AUDIT SERVICES	9,600	9,600	9,600	9,600
809.000 BANK FEES	0	500	0	500
811.100 WORKERS'COMP	135	441	364	440
818.000 CONSULTING	550	500	0	500
860.000 EDUCATION	1,768	4,000	1,525	4,000
873.000 MILEAGE/TRAVEL	443	500	176	500
958.000 DUES	110	500	110	500
969.000 CONTINGENCIES	0	500	0	500
970.000 CAPITAL OUTLAY	0	2,000	1,253	2,000
 Total TREASURER	 <hr/> 190,477	 <hr/> 230,510	 <hr/> 179,487	 <hr/> 205,650

## **TOWNSHIP HALL AND GROUNDS**

### **265**

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

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

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

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

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

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

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

**923.000 – Water / Sewer Fee** –to pay off the Sewer SAD on property number 4712-32-104-082 in April of 2016.

**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. Mowing contract is out bid and budget may need to be adjusted based upon results.

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

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

**974.000 Capital Improvements** Potential projects include: building access/security measures, landscaping (select pump station, municipal signage locations and Township Hall).

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

**FINAL BUDGET**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 265 TOWNSHIP HALL/GROUNDS				
707.000 HOURLY- PART TIME	68	5,000	2,337	5,000
715.000 FICA	4	320	145	320
715.010 MEDICARE	1	80	34	80
727.000 SUPPLIES	11,964	13,500	9,111	14,000
730.000 POSTAGE	517	700	2,381	1,000
737.000 SMALL EQUIPMENT EXPENSE	226	1,000	0	1,000
804.000 CONTRACTED SERVICES	2,362	2,500	1,572	2,500
811.100 WORKERS'COMP	67	185	159	185
818.000 CONSULTING	1,000	6,000	0	6,000
920.000 UTILITIES	16,333	18,000	11,068	18,000
921.000 STREET LIGHTING	8,359	9,000	6,873	9,000
923.000 WATER/SEWER FEE	0	0	0	2,600
930.000 BUILDING MAINTENANCE & REPAIR	17,365	15,000	19,392	20,000
931.000 EQUIPMENT MAINTENANCE & REPAIR	5,182	10,000	10,191	10,000
932.000 GROUNDS MAINTENANCE & REPAIR	14,236	20,000	10,863	20,000
956.000 DRAIN ASSESSMENT/PRPTY TAX	509	0	0	0
965.000 CHARGEBACK TAXES	3,106	15,000	12,321	15,000
969.000 CONTINGENCIES	0	500	0	500
974.000 CAPITAL IMPROVEMENTS	3,565	45,000	0	70,000
977.000 CAPITAL OUTLAY- EQUIPMENT	0	1,000	0	1,000
<b>Total TOWNSHIP HALL/GROUNDS</b>	<b>84,864</b>	<b>162,785</b>	<b>86,447</b>	<b>196,185</b>

## CEMETERY

276

**932.000 Grounds Maintenance and Repair** is the mowing, spring and fall clean-up and snow removal. We only plow snow at the time of a funeral. In FY14-15 brush clearing was performed which may need to be budgeted for every few years. Mowing contract is out bid and budget may need to be adjusted based upon results.

**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, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 276 CEMETERY				
932.000 GROUNDS MAINTENANCE & REPAIR	4,379	10,000	3,219	10,000
Total CEMETERY	4,379	10,000	3,219	10,000

## OTHER CHARGES AND SERVICES

299

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

**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. Effective FY 14-15 Blue Cross has included this figure in the premium rates and as a result are reflected in the departments which have employees that receive healthcare.

**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.

Adopted Budget  
BTBT Meeting 3/21/16

**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, upgrade of township hall computers as needed and a high speed/ OCR administrative copier.

**FINAL BUDGET**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 299 OTHER CHARGES & SERVICES				
718.000 PENSION	0	1,000	0	1,000
737.000 SMALL EQUIPMENT EXPENSE	0	500	0	500
804.000 CONTRACTED SERVICES	15,989	20,000	16,953	20,000
804.800 CONTRACTED SERVICES-MSP	4,208	12,000	8,197	12,000
811.000 LIABILITY INSURANCE	27,422	30,000	28,378	30,000
811.200 IDENTITY THEFT INSURANCE	777	780	648	780
826.100 COMPUTER SUPPORT SERVICES	15,761	17,500	10,953	17,500
827.000 LEGAL	48,032	96,000	45,304	96,000
853.000 TELEPHONE	7,922	13,000	6,682	15,000
861.000 GAS AND OIL	1,206	1,500	687	1,500
931.000 EQUIPMENT MAINTENANCE & REPAIR	5,202	8,000	4,685	8,000
933.000 VEHICLE MAINTENANCE & REPAIR	1,298	1,500	86	1,500
940.000 EQUIPMENT RENTAL	1,656	2,200	1,209	2,200
951.000 LEASE-BACK MSP/DIETZ	137,484	137,500	114,570	137,500
969.000 CONTINGENCIES	0	500	0	500
970.000 CAPITAL OUTLAY	3,563	40,000	3,273	40,000
Total OTHER CHARGES & SERVICES	270,520	381,980	241,625	383,980

## **FIRE DEPARTMENT 336**

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

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

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

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

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

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

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

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

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

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

**FINAL BUDGET**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 336 FIRE DEPARTMENT				
804.700 CONTRACTED SERVICES- BAFA	4,629	5,000	3,441	5,000
818.000 CONSULTING	0	7,000	0	7,000
921.000 STREET LIGHTING	308	350	251	350
923.000 WATER /SEWER FEE	411	1,500	312	1,500
930.000 BUILDING MAINTENANCE & REPAIR	3,217	5,000	1,520	5,000
932.000 GROUNDS MAINTENANCE & REPAIR	947	5,000	379	5,000
956.000 DRAIN ASSESSMENT/PRPTY TAX	0	50	0	50
974.000 CAPITAL IMPROVEMENTS	12,031	25,000	2,947	25,000
Total FIRE DEPARTMENT	21,543	48,900	8,850	48,900

## PLANNING DEPARTMENT BUDGET 400

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

**703.000 Salary-Not Elected** This is for 82.5% of the Township Planner's wages. The remaining 17.5% is split with 10% budgeted under code enforcement and 7.5% budgeted under liquor enforcement. See notes per 101.716.600.

**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 special meetings.

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

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

**718.000 Pension** All full time general employees and full time elected officials participate in an employer provided Defined Benefit retirement plan; both divisions are 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. Cost to digitize records as a two year project. Fifty percent of this project was budgeted in FY 15-16 but the entire project will be conducted in FY 2016-17. The Master Plan document was updated 2014 and minor adjustments to other plans (e.g. pathway, parks, strategic, etc.) may be necessary.

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

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

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

**970.00 Capital Outlay**

**FINAL BUDGET**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 400 PLANNING				
703.000 SALARY-NOT ELECTED	52,395	54,140	49,559	54,140
708.000 PER DIEM COMP	10,120	11,000	7,585	11,000
715.000 FICA	3,248	3,360	3,073	3,400
715.010 MEDICARE	760	790	719	800
716.000 HOSPITALIZATION INSURANCE	19,326	20,160	19,566	16,730
716.100 HRA/HSA	0	0	0	2,600
717.000 LIFE INSURANCE	213	227	195	230
718.000 PENSION	2,094	2,890	3,005	3,800
719.000 DISABILITY INS	966	1,000	996	1,200
727.000 SUPPLIES	473	1,000	620	1,000
730.000 POSTAGE	615	2,000	673	2,000
803.000 CONTRACTED-SPECIAL PROJECTS	2,344	50,000	43	100,000
811.100 WORKERS'COMP	160	560	476	570
819.000 ENGINEERING SERVICES	41,550	45,000	56,220	45,000
860.000 EDUCATION	360	1,000	230	1,000
873.000 MILEAGE/TRAVEL	0	200	0	200
900.900 PUBLISHING	2,650	2,000	1,320	2,000
958.000 DUES	60	120	0	120
969.000 CONTINGENCIES	0	500	0	500
970.000 CAPITAL OUTLAY	10,862	17,500	8,055	5,000
Total PLANNING	148,196	213,447	152,335	251,290

## **CODE ENFORCEMENT 412**

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

**703.000 Salary-Not Elected** - The Township Planner has a portion of their wages charged here (82.5% in the Planning Department and the remaining 17.5% is split with 10% budgeted under code enforcement and 7.5% budgeted under liquor enforcement). See notes per 101.716.600.

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

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

**718.000 Pension** All full time general employees and full time elected officials participate in an employer provided Defined Benefit retirement plan; both divisions are 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.

**FINAL BUDGET**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 412 CODE ENFORCEMENT				
703.000 SALARY-NOT ELECTED	6,355	6,570	6,007	6,600
715.000 FICA	394	410	372	420
715.010 MEDICARE	92	100	87	100
716.000 HOSPITALIZATION INSURANCE	2,273	2,450	2,372	2030
716.100 HRA/HSA	0	0	0	315
717.000 LIFE INSURANCE	26	30	24	30
718.000 PENSION	253	990	362	460
719.000 DISABILITY INS	117	130	121	150
727.000 SUPPLIES	30	100	0	100
730.000 POSTAGE	0	100	0	100
811.100 WORKERS'COMP	26	70	60	70
969.000 CONTINGENCIES	0	500	0	500
Total CODE ENFORCEMENT	9,566	11,450	9,405	10,875

## **EMERGENCY PREPAREDNESS**

### **426**

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

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

**FINAL BUDGET**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 426 EMERGENCY PREPAREDNESS				
920.000 UTILITIES	396	500	297	500
935.000 TORNADO SIREN REPAIR	4,634	5,000	3,853	5000
Total EMERGENCY PREPAREDNESS	5,030	5,500	4,150	5,500

## **DRAINS 445**

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

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

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

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

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

**FINAL BUDGET**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 445 DRAINS				
727.000 SUPPLIES	0	100	0	100
804.000 CONTRACTED SERVICES	824	3,000	507	3000
959.000 DRAIN AT LARGE	8,681	10,000	0	10,000
962.000 PERMIT FEES	130	500	127	500
<b>Total DRAINS</b>	<b>9,635</b>	<b>13,600</b>	<b>634</b>	<b>13,600</b>

## **ROADS 446**

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

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

**974.000 Capital Improvement** - Livingston County Road Commission is conducting a 2016 Primary Pavement Preservation Program. This work could include pavement repairs and/or crack sealing or additional limestone placement on gravel roads.

**FINAL BUDGET**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 446 ROADS				
819.000 ENGINEERING SERVICES	603	5,000	0	5,000
822.000 DUST CONTROL	38,641	55,000	45,179	55,000
974.000 CAPITAL IMPROVEMENTS	85,264	100,000	86,590	100,000
Total ROADS	124,508	160,000	131,769	160,000

## **ENVIRONMENTAL 525**

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

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

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

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

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

**FINAL BUDGET**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 525 ENVIRONMENTAL				
804.000 CONTRACTED SERVICES	800	2,000	800	2,000
818.200 CONSULT-COLLET DUMP MONITORING	22,293	26,100	14,897	26,100
827.000 LEGAL	19,073	18,000	3,789	16,000
967.000 PROJECT COSTS	7,345	7,000	3,458	8,000
Total ENVIRONMENTAL	49,511	53,100	22,944	52,100

**MUNICIPAL REFUSE COLLECTION**  
**528**

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

**FINAL BUDGET**  
 FYE MARCH 31, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 528 MUNICIPAL REFUSE COLLECTION				
826.000 CONTRACTS	1,694	3,200	2,102	3,200
Total MUNICIPAL REFUSE COLLECTION	1,694	3,200	2,102	3,200

## **SEWER AND WATER 536**

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

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

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

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

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

**FINAL BUDGET**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 536 SEWER AND WATER				
708.000 PER DIEM COMP	975	1,500	750	1,500
804.000 CONTRACTED SERVICES	20,374	15,000	14,839	5,000
819.000 ENGINEERING SERVICES	8,894	5,000	9,409	10,000
827.000 LEGAL	2,418	2,000	0	10,000
969.000 CONTINGENCIES	0	500	0	500
970.200 CAPITAL OUTLAY -LAND	26,579	0	0	0
974.000 CAPITAL IMPROVEMENTS	498,408	500,000	0	170,000
Total SEWER AND WATER	557,648	524,000	24,998	197,000

## **PARKS AND RECREATION 751**

**804.000 Contracted Services** is for SELCRA, our regional recreation authority. SELCRA provides recreational opportunities for Brighton Township residents. As of February 2016, the SELCRA Board and member communities continue to explore the long term service / funding model to ensure viability of this recreational asset. The figure included in the budget will require additional Board action, following member community discussions, prior to disbursement.

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

**969.000 Contingencies** No funds are budgeted.

**FINAL BUDGET**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 751 PARKS AND RECREATION				
804.000 CONTRACTED SERVICES	62,803	110,700	102,007	111,000
818.000 CONSULTING	0	15,000	0	0
Total PARKS AND RECREATION	62,803	125,700	102,007	111,000

## CONTINGENT LIABILITY

890

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

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

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

**FINAL BUDGET**  
 FYE MARCH 31, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 890 CONTINGENCY				
827.200 CONT LIABILITY-TAX APPEALS	0	10,000	0	10,000
955.000 MISCELLANEOUS	4282	0	0	-
Total CONTINGENCY	4,282	10,000	0	10,000

## **TRANSFERS**

### **999**

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

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

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

**999.249 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 proposed CIP.

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

**FINAL BUDGET**  
 FYE MARCH 31, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 999 TRANSFERS				
999.208 TRANSFER OUT TO PARKS	50,000	50,000	50,000	50,000
999.209 TRANSFER OUT TO CEMETERY FUND	10,000	10,000	10,000	10,000
999.257 TRAN OUT TO BUDGET STABILIZ	0	900	0	900
999.702 TRANSFER OUT TO PATHWAY FUND	153,385	110,000	110,000	410,000
999.792 TRANSFER OUT TO FUTURE ROADS	2,600,000	250,000	250,000	250,000
Total TRANSFERS	2,813,385	420,900	420,000	720,900

**FINAL BUDGET**  
FYE MARCH 31, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Total Expenditures	5,176,933	3,395,501	2,166,452	3,414,836

## **FUND 208 PARKS**

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

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

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

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

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

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

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

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

**FINAL BUDGET**  
 FYE MARCH 31, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 208 - PARKS				
Revenues				
664.000 INTEREST EARNED	2,696	2,400	3,089	2,400
699.101 TRANSFER IN-GENERAL FUND	50,000	50,000	50,000	50,000
 Total Revenues	<hr/> 52,696	52,400	53,089	52,400

## **FUND 209 CEMETERY**

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

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

**FINAL BUDGET**  
 FYE MARCH 31, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 209 - CEMETERY FUND				
Revenues				
664.000 INTEREST EARNED	145	100	211	100
699.101 TRANSFER IN-GENERAL FUND	10,000	10,000	10,000	10,000
 Total Revenues	<hr/> 10,145	<hr/> 10,100	<hr/> 10,211	<hr/> 10,100

## **FUND 212 LIQUOR LAW ENFORCEMENT**

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

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

**703.000 Salary Not Elected** - 82.5% of the Township Planner is allocated in the planning department. The remaining 17.5% is split with 10% budgeted under code enforcement and 7.5% budgeted under liquor enforcement. See notes per 101.716.600.

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

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

**FINAL BUDGET**  
 FYE MARCH 31, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 212 - LIQUOR LAW ENFORCEMENT FUND				
Revenues				
470.000 LIQUOR LICENSE FEES	8,037	7,700	8,505	8,500
664.000 INTEREST EARNED	133	100	146	100
 Total Revenues	<hr/> 8,170	7,800	8,651	8,600

**FINAL BUDGET**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 212 - LIQUOR LAW ENFORCEMENT FUND				
Expenditures				
703.000 SALARY-NOT ELECTED	4,855	4,930	4,505	5,000
715.000 FICA	301	310	279	310
715.010 MEDICARE	70	80	65	80
716.000 HOSPITALIZATION INSURANCE	1,505	1,750	1,914	1,530
716.100 HRA/HSA	0	0	0	240
717.000 LIFE INSURANCE	19	20	18	30
718.000 PENSION	185	920	272	350
719.000 DISABILITY INS	85	90	91	110
811.100 WORKERS'COMP	11	60	50	60
970.000 CAPITAL OUTLAY	0	8,300	8,254	0
<b>Total Expenditures</b>	<b>7,031</b>	<b>16,460</b>	<b>15,448</b>	<b>7,710</b>

**FUND 249  
BUILDING DEPARTMENT**

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

**FINAL BUDGET**  
 FYE MARCH 31, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual	FYE 2017 Adopted Budget
Fund: 249 BUILDING DEP				
Revenues				
482.000 TENANT OCCUPANCY	0	0	0	0
664.000 INTEREST EARNED	0	0	4	0
671.010 OTHER REVENUE	0	0	0	0
669.101 TRANSFER IN- GENERAL FUND	0	0	0	0
 Total Revenue	<hr/> 0	<hr/> 0	<hr/> 4	<hr/> 0

**FINAL BUDGET**  
FYE MARCH 31, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual	FYE 2017 Adopted Budget
Fund: 249 BUILDING DEP				
Expenditures				
720.000 MICHIGAN UNEMPLOYMENT SECURITY	0	0	0	0
726.000 INSPECTOR SERVICES- COUNTY	0	0	0	0
827.000 LEGAL	0	0	0	0
961.000 REFUNDS	0	0	0	0
Total Expenditures	0	0	0	0

## **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, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 257 - BUDGET STABILIZATION FUND				
Revenues				
664.000 INTEREST EARNED	2,262	2,500	2,031	2,000
699.101 TRANSFER IN-GENERAL FUND	0	2,500	0	900
 Total Revenues	<hr/> 2,262	5,000	2,031	2,900

**FINAL BUDGET**  
 FYE MARCH 31, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 257 - BUDGET STABILIZATION FUND				
Expenditures				
999.000 TRANSFER OUT	0	2,500	0	2,000
Total Expenditures	0	2,500	0	2,000

**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 – FY 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 a few customers on this system, we are not generating enough revenue to cover our maintenance expenses. This will need to be addressed by the Township Board in the near future.

### 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, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 405 - MUNICIPAL WATER FUND				
Revenues				
610.000 COMMODITY SURCHARGE	874	1,500	852	900
616.000 TAP IN FEE	342,000	0	136,800	0
664.000 INTEREST EARNED	1,446	1,000	2,359	1,000
664.002 INTERST EARNED - LCWA LOAN	2,721	0	2,041	0
676.300 SETTLEMENT LCWA- M.O.A.	0	0	0	232,670
 Total Revenues	 347,041	 2,500	 142,052	 234,570

**FINAL BUDGET**  
 FYE MARCH 31, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 405 - MUNICIPAL WATER FUND				
Expenditures				
804.600 CONTRACT SERVICES- CITY MAINT	3,680	3,800	3,739	3,800
990.300 INT EXP- GF LOAN	11,500	11,500	11,500	11,500
 Total Expenditures	<hr/> 15,180	<hr/> 15,300	<hr/> 15,239	<hr/> 15,300

## **FUND 589 SEWER CAPITAL RESERVE**

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

**699.590 Transfer in from Sewer O + M.** This is the amount we “save” every year for future repairs to the treatment plant and collection system. This amount is dependent upon the health of the sewer O + M fund. This transfer amount will be determined following the completion of the FY2015-16 audit. A budget amendment in the fall of 2016 should be anticipated.

### **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 FY 15-16 budget work sessions it was recommended by the Utility Committee and confirmed by the Board that the quarterly User Fee remain at its current rate but will be revisited, and potentially adjusted, once the Asset Management Plan is completed in April /May 2015. During the Fall of 2015, the Utilities Committee recommended that the quarterly Debt Service Fee remain unchanged for FY 16-17 but will discuss this topic again at their May 2016 quarterly meeting.

**FINAL BUDGET**  
 FYE MARCH 31, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 589 - SEWER CAPITAL RESERVE				
Revenues				
664.000 INTEREST EARNED	1,213	1,000	1,632	1,000
699.590 TRANSFER IN FROM SEWER O&M	0	215,400	185,400	0
 Total Revenues	<hr/> 1,213	<hr/> 216,400	<hr/> 187,032	<hr/> 1,000

**FINAL BUDGET**  
 FYE MARCH 31, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 589 - SEWER CAPITAL RESERVE				
Expenditures				
990.300 INT EXP- GF LOAN	2,800	2,800	2,800	2,800
Total Expenditures	2,800	2,800	2,800	2,800

## **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 the near future as well as the replacement of the air conditioner in the lab.

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

**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. This transfer amount will be determined following the completion of the FY2015-16 audit. A budget amendment in the fall of 2016 should be anticipated.

#### 900

**970.000 Capital Outlay** - The August 17, 2015 Asset Management Plan recommends setting aside funds on an annual basis for these costs. The CIP is listed in Appendix H. The specific projects for FY16-17 will be based upon component condition.

**971.000 – Grinder Pumps** - The August 17, 2015 Asset Management Plan recommends setting aside funds on an annual basis for these costs. The CIP is listed in Appendix I. The specific number of grinder pump replacements for FY16-17 will be based upon component condition/failures.

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

#### 905

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

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

**NOTE:** The quarterly User Fee is reviewed annually. During budget work sessions it was recommended by the Utility Committee and confirmed by the Board that the quarterly Fee remain at its current rate but will be revisited, and potentially adjusted, once the Asset Management Plan is completed in April /May 2015. During the Fall of 2015, the Utilities Committee recommended that the quarterly rate remain unchanged for FY 16-17 but will discuss this topic again at their May 2016 quarterly meeting.

**NOTE:** Huntmore development purchased their complete grinder pump stations at the beginning of their development. The Township has used that supply in other locations around the Township and must replenish, with newly purchased grinder stations at such time that each new home construction is approved. Currently there are 18 vacant lots in the Huntmore Development.

**FINAL BUDGET**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 590 - SEWER O & M FUND				
Revenues				
642.000 USAGE CHARGE	697,790	708,992	737,422	753,304
642.050 USER CHARGES PRIOR PERIOD	15,424	0	0	0
643.000 LATE CHARGE	13,656	12,000	14,741	12,000
644.000 DELINQUENT FEE ON TAXES	5,816	5,000	5,527	5,000
655.000 NSF FEE	105	0	35	0
664.000 INTEREST EARNED	490	200	558	200
671.000 OTHER REVENUE	0	0	5,459	
671.002 OTHER REVENUE- NORTHWINDS	0	0	1,320	
672.590 REVENUE- CONTINGENCY ADJ	16,091	0	0	
676.000 REIMBURSEMENT	7,517	0	11,688	
 Total Revenues	 756,889	 726,192	 776,750	 770,504

**FINAL BUDGET**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 590 - SEWER O & M FUND				
Expenditures				
Dept: 537 ADMINISTRATION				
727.000 SUPPLIES	1,100	500	127	500
730.000 POSTAGE	1,722	2,200	2,164	2,200
807.000 AUDIT SERVICES	4,800	4,800	4,800	4,800
809.000 BANK FEES	0	100	0	100
818.000 CONSULTING	6,223	8,000	14,855	8,000
819.000 ENGINEERING	0	0	147	0
826.100 COMPUTER SUPPORT SERVICES	2,378	2,800	2,028	2,800
827.000 LEGAL	1,247	6,000	865	6,000
900.000 PRINTING & PUBLISHING	0	200	0	200
961.000 ADMINISTRATIVE FEE	4,800	4,800	2,400	4,800
Total ADMINISTRATION	22,270	29,400	27,386	29,400
Dept: 540 OPERATION AND MAINTENANCE				
727.000 SUPPLIES	21,679	35,000	22,970	35,000
804.300 CONTRACTED SERVICES- FIXED	191,000	193,708	161,423	196,454
804.400 CONTRACT SERVICES-NON ROUTINE	36,592	25,000	32,359	35,000
804.500 CONTRACT SERV-SLUDGE REMOVAL	30,018	30,000	26,757	30,100
811.000 LIABILITY INSURANCE	27,097	26,400	14,166	26,000
853.000 TELEPHONE	1,040	1,200	876	1,200
920.000 UTILITIES	101,136	110,000	66,953	105,000
930.000 BUILDING MAINTENANCE & REPAIR	1,604	12,000	2,508	12,000
930.100 BUILDING SECURITY ALARM	515	550	484	550
931.000 EQUIPMENT MAINTENANCE & REPAIR	8,747	25,000	9,668	25,000
932.000 GROUNDS MAINTENANCE & REPAIR	9,262	11,000	4,747	11,000
936.000 COLLECTION SYS MAINT REPAIR	149,927	105,000	133,138	150,000
962.000 PERMIT FEES	3,510	3,500	2,073	3,500
968.100 TRAN TO RESERVE FUND	0	205,400	185,400	0
969.000 CONTINGENCIES	0	3,000	0	3,000
Total OPERATION AND MAINTENANCE	582,127	786,758	663,522	633,804
Dept: 900 CAPITAL OUTLAY				
970.000 CAPITAL OUTLAY	0	30,000	25,995	40,000
971.000 GRINDER PUMPS/PARTS	40,492	40,000	46,287	40,000
974.000 CAPITAL IMPROVEMENTS	0	10,000	0	10,000
Total CAPITAL OUTLAY	40,492	80,000	72,282	90,000
Dept: 905 DEBT SERVICE				
990.300 INT EXP- GF LOAN	4,297	4,297	2,149	4,297
Total DEBT SERVICE	4,297	4,297	2,149	4,297
Total Expenditures	649,186	900,455	765,339	757,501

## **FUND 592 SEWER DEBT SERVICE**

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

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

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

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

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

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

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

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

**699.101 Transfer In From General Fund** – None planned.

Adopted Budget  
BTBT Meeting 3/21/16

## 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, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 592 - SEWER DEBT SERVICE				
Revenues				
616.000 TAP IN FEE	817,784	102,600	377,552	102,600
642.100 CAPITAL COSTS CHARGE	696,847	698,418	709,075	711,950
642.200 CAPITAL COSTS CHGE-PPE	9,610	0	0	0
643.000 LATE CHARGE	14,915	13,000	15,243	13,000
644.000 DELINQUENT FEE ON TAXES	7,130	7,000	6,489	7,000
664.000 INTEREST EARNED	6,539	4,000	8,423	4,000
669.000 INTEREST FROM SAD PMT	263,344	213,537	219,072	170,230
669.200 INTEREST FROM SAD- SPENCER	8,464	7,621	7,618	6,780
671.000 OTHER REVENUE	300	0	50	0
<b>Total Revenues</b>	<b>1,824,933</b>	<b>1,046,176</b>	<b>1,343,523</b>	<b>1,015,560</b>

**FINAL BUDGET**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 592 - SEWER DEBT SERVICE				
Expenditures				
Dept: 000				
827.000 LEGAL	0	1,000	0	1,000
964.000 REFUNDS	0	0	97	0
968.000 DEPRECIATION	840,053	840,000	0	840,000
997.007 BOND ISSUANCE-AMORTIZATION	33,696	33,695	202,171	33,690
Dept: 000 Total	873,749	874,695	202,268	874,690
Dept: 905 DEBT SERVICE				
990.300 INT EXP- GF LOAN	8,620	8,620	8,620	8,620
990.500 INT EXP GF LOAN 2013- 1.2 M	12,000	12,000	12,000	12,000
990.600 INT EXP GF LOAN 09/13 \$200,000	2,000	2,000	2,000	2,000
990.700 INT EXP GF LOAN 12/13 \$200,000	2,000	2,000	2,000	2,000
999.002 BOND PAYMENT-INTEREST	485,413	452,713	244,867	263,340
999.003 AGENT FEES	300	300	150	300
999.005 BOND ISSUE COSTS-2015 REFI	0	0	73,270	0
999.006 BOND PAYMENT- DISCOUNT	0	0	25,201	0
Dept: 905 Total	510,333	477,633	368,108	288,260
Total Expenditures	1,384,082	1,352,328	570,376	1,162,950

**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, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 593 - SPENCER SEWER DEBT SERVICE				
Revenues				
664.000 INTEREST EARNED	528	200	615	200
669.000 INTEREST FROM SAD PMT	15,591	14,032	14,032	12,480
 Total Revenues	<hr/> 16,119	<hr/> 14,232	<hr/> 14,647	<hr/> 12,680

**FINAL BUDGET**  
 FYE MARCH 31, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 593 - SPENCER SEWER DEBT SERVICE				
Expenditures				
968.000 DEPRECIATION	22,013	22,123	0	22,000
999.001 BOND PAYMENT INT- SPENCER RD	19,295	17,555	17,555	15,890
999.003 AGENT FEES	300	300	300	300
 Total Expenditures	 41,608	 39,978	 17,855	 38,190

**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** – None.

### **Expenditures**

**967.000 Project Costs** – Construction, Engineering, and Administration for the installation of sidewalk on East Grand River from US-23 eastward to pump station number one began in CY 2014 and was completed in CY 2015. The FY 15-16 budget includes an allocation for engineering design costs toward Phase 2 which is proposed to extend from approximately Woodruff Creek to Kensington Park entrance. Phase 2 construction is proposed to be undertaken in the summer of 2016 (FY 16-17 budget).

**FINAL BUDGET**  
 FYE MARCH 31, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 702 - PATHWAYS FUND				
Revenues				
664.000 INTEREST EARNED	356	300	563	300
699.101 TRANSFER IN-GENERAL FUND	153,385	110,000	110,000	410,000
699.792 TRANSFER IN FROM FUTURE ROADS	75,752	0	0	0
Total Revenues	229,493	110,300	110,563	410,300

**FINAL BUDGET**  
FYE MARCH 31, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 702 - PATHWAYS FUND				
Expenditures				
967.000 PROJECT COSTS	221,068	180,000	118,822	600,000
Total Expenditures	221,068	180,000	118,822	600,000

**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** – It is recommended that the Township utilize existing undesignated funds in the Future Road Improvement department by partnering with the Livingston County Road Commission to address distressed Spencer Road (west of US-23) and Kensington Road (near the Jacoby round-about)

**FINAL BUDGET**  
 FYE MARCH 31, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 792 - FUTURE ROAD IMPROVEMENT				
Revenues				
664.000 INTEREST EARNED	5,887	7,000	11,554	6,000
699.101 TRANSFER IN-GENERAL FUND	2,600,000	250,000	250,000	250,000
 Total Revenues	<hr/> 2,605,887	257,000	261,554	256,000

**FINAL BUDGET**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 792 - FUTURE ROAD IMPROVEMENT Expenditures				
Dept: 000				
999.702 TRANSFER OUT TO PATHWAYS	75,752	0	0	0
Total DEPT 000	<hr/> 75,752	0	0	0
Dept: 062 HUNTER ROAD				
967.000 PROJECT COSTS	670,631	0	0	0
Total HUNTER ROAD	<hr/> 670,631	0	0	0
Dept: 063 VAN AMBERG RD				
967.000 PROJECT COSTS	596,077	0	0	0
Total VAN AMBERG RD	<hr/> 596,077	0	0	0
Dept: 064 HYNE ROAD				
967.000 PROJECT COSTS	0	402,500	272,657	0
Total HYNE ROAD	<hr/> 0	402,500	272,657	0
Dept: 065 BUNO ROAD				
967.000 PROJECT COSTS	0	7,600	0	0
Total BUNO ROAD	<hr/> 0	7,600	0	0
Dept: 066 SPENCER ROAD				
967.000 PROJECT COSTS	0	209,000	98,991	0
Total SPENCER ROAD	<hr/> 0	209,000	98,991	0
Dept: 067 PLEAS VAL- S OF 96				
967.000 PROJECT COSTS	0	377,000	214,646	0
Total PLEAS VAL- S OF 96	<hr/> 0	377,000	214,646	0
Dept: 068 PLEAS VAL-N OF 96				
967.000 PROJECT COSTS	0	3,900	0	0
Total PLEAS VAL-N OF 96	<hr/> 0	3,900	0	0
Dept: 087 SPENCER W OF 23				
967.000 PROJECT COSTS	0	0	0	390,000
Total SPENCER W OF 23	<hr/> 0	0	0	390,000

**FINAL BUDGET**  
 FYE MARCH 31, 2017

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Dept: 088 KENSINGTON RD				
967.000 PROJECT COSTS	0	0	0	210,000
Total KENSINGTON RD	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 210,000
Total FUTURE ROAD IMPROVEMENT	<hr/> 1,342,460	<hr/> 1,000,000	<hr/> 586,294	<hr/> 600,000

**Fund 793**  
**Construction Escrow**

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

**FINAL BUDGET**  
 FYE MARCH 31, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 793 - CONSTRUCTION ESCROW Revenues				
664.000 INTEREST EARNED	0	200	1,050	200
Total Revenues	0	200	1,050	200

## **FUND 812 SAD ROAD MAINTENANCE**

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

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

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

**FINAL BUDGET**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 812 - SAD ROAD MAINTENANCE				
Revenues				
Dept: 031 PARKLAWN SAD				
664.000 INTEREST EARNED	33	100	28	50
672.000 SPECIAL ASSESSMENTS	0	0	14,629	13,260
Total PARKLAWN SAD	33	100	14,657	13,310
Dept: 033 DONALD/STUHRBURG SAD				
664.000 INTEREST EARNED	12	10	16	10
672.000 SPECIAL ASSESSMENTS	1,560	0	1,560	1,560
Total DONALD/STUHRBURG SAD	1,572	10	1,576	1,570
Dept: 038 LINK ROAD MAINTENANCE				
664.000 INTEREST EARNED	7	10	3	10
Total LINK ROAD MAINTENANCE	7	10	3	10
Dept: 039 TRACEY LANE SAD				
664.000 INTEREST EARNED	0	0	3	10
672.000 SPECIAL ASSESSMENTS	0	0	7,789	6,500
Total TRACEY LANE SAD	0	0	7,792	6,510
Dept: 040 RIDGECREST S.A.D.				
664.000 INTEREST EARNED	12	20	12	10
Total RIDGECREST S.A.D.	12	20	12	10
Dept: 054 BIRCHCREST				
664.000 INTEREST EARNED	10	10	5	10
672.000 SPECIAL ASSESSMENTS	0	0	5,968	4,875
Total BIRCHCREST	10	10	5,973	4,885
Dept: 069 BEN HUR FARMS				
664.000 INTEREST EARNED	0	0	4	0
672.000 SPECIAL ASSESSMENTS	0	0	8,891	3,250
Total BEN HUR FARMS	0	0	8,895	3,250
Dept: 086 WHITE TAIL RUN				
664.000 INTEREST EARNED	0	0	0	0
672.000 SPECIAL ASSESSMENTS	0	0	0	0
Total WHITE TAIL RUN	0	0	0	0
Total Revenues	1,634	150	38,908	29,545

**FINAL BUDGET**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 812 - SAD ROAD MAINTENANCE				
Expenditures				
Dept: 031 PARKLAWN SAD				
967.000 PROJECT COSTS	7,634	9,874	4,967	13,260
Total PARKLAWN SAD	7,634	9,874	4,967	13,260
Dept: 033 DONALD/STUHRBURG SAD				
967.100 ADDTL PROJECT COSTS	1,020	4,757	450	6,500
Total DONALD/STUHRBURG SAD	1,020	4,757	450	6,500
Dept: 038 LINK ROAD MAINTENANCE				
967.000 PROJECT COSTS	1,000	2,084	2,027	0
Total LINK ROAD MAINTENANCE	1,000	2,084	2,027	0
Dept: 039 TRACEY LANE SAD				
967.000 PROJECT COSTS	0	0	1,789	6,500
Total TRACY LANE SAD	0	0	1,789	6,500
Dept: 040 RIDGECREST S.A.D.				
967.000 PROJECT COSTS	2,030	4,278	1,350	2,900
Total RIDGECREST S.A.D.	2,030	4,278	1,350	2,900
Dept: 054 BIRCHCREST				
967.000 PROJECT COSTS	1,240	3,312	4,363	4,875
Total BIRCHCREST	1,240	3,312	4,363	4,875
Dept: 069 BEN HUR FARMS				
967.000 PROJECT COSTS	0	0	1,598	3,250
Total BEN HUR FARMS	0	0	1,598	3,250
Dept: 086 WHITE TAIL RUN				
967.000 PROJECT COSTS	0	0	1,688	0
Total WHITE TAIL RUN	0	0	1,688	0
Total Expenditures	12,924	24,305	18,232	37,285

## **FUND 814 ROAD PROJECTS**

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

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

**FINAL BUDGET**  
 FYE MARCH 31, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 814 - ROAD PROJECTS				
Revenues				
664.000 INTEREST EARNED Dept: 061 ROSE ANN DRIVE- SAD	136	200	171	100
664.000 INTEREST EARNED	4	5	10	10
669.000 INTEREST FROM SAD PMT	1,403	1,800	940	410
672.000 SPECIAL ASSESSMENTS	7,218	7,220	8,120	6,320
 Total ROSE ANN DRIVE- SAD	<hr/> 8,625	9,025	9,070	6,740
  Total Revenues	  <hr/> 8,761	9,225	9,241	6,840

## **FUND 865 STREET LIGHTING**

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

**FINAL BUDGET**  
 FYE MARCH 31, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 865 - STREET LIGHTING FUND				
Revenues				
Dept: 070 COUNTRY CLUB ANNEX LT				
672.000 SPECIAL ASSESSMENTS	7,399	7,470	7,167	7,180
Total COUNTRY CLUB ANNEX LT	7,399	7,470	7,167	7,180
Dept: 071 DONALD DRIVE LIGHT				
672.000 SPECIAL ASSESSMENTS	188	190	182	190
Total DONALD DRIVE LIGHT	188	190	182	190
Dept: 072 BRANDYWINE FARMS LIGHT				
672.000 SPECIAL ASSESSMENTS	675	680	654	660
Total BRANDYWINE FARMS LIGHT	675	680	654	660
Dept: 073 HARVEST HILLS LIGHTS				
672.000 SPECIAL ASSESSMENTS	675	680	654	660
Total HARVEST HILLS LIGHTS	675	680	654	660
Dept: 074 GREENFIELD POINTE LIGHTS				
672.000 SPECIAL ASSESSMENTS	675	680	654	660
Total GREENFIELD POINTE LIGHTS	675	680	654	660
Dept: 075 BRIGHTON GARDENS				
672.000 SPECIAL ASSESSMENTS	752	760	729	730
Total BRIGHTON GARDENS	752	760	729	730
Dept: 076 EAGLE HEIGHTS				
672.000 SPECIAL ASSESSMENTS	362	365	353	360
Total EAGLE HEIGHTS	362	365	353	360
Dept: 077 GREENFIELD SHORES 1-2-3-4 LOP				
672.000 SPECIAL ASSESSMENTS	752	760	729	730
Total GREENFIELD SHORES 1-2-3-4 LOP	752	760	729	730
Dept: 078 DE MARIA LIGHTS				
672.000 SPECIAL ASSESSMENTS	362	365	353	360
Total DE MARIA LIGHTS	362	365	353	360
Dept: 079 RAVENSWOOD LIGHTS				
672.000 SPECIAL ASSESSMENTS	725	730	705	710
Total RAVENSWOOD LIGHTS	725	730	705	710

Dept: 080 MAPLE RIDGE SUB				
672.000 SPECIAL ASSESSMENTS	362	370	353	360
Total MAPLE RIDGE SUB	<hr/> 362	<hr/> 370	<hr/> 353	<hr/> 360
Dept: 081 ALGER PINES				
672.000 SPECIAL ASSESSMENTS	675	680	654	660
Total ALGER PINES	<hr/> 675	<hr/> 680	<hr/> 654	<hr/> 660
Dept: 082 SHENANDOAH				
672.000 SPECIAL ASSESSMENTS	700	705	680	680
Total SHENANDOAH	<hr/> 700	<hr/> 705	<hr/> 680	<hr/> 680
Dept: 084 SHENANDOAH POND HOMEOWNERS				
672.000 SPECIAL ASSESSMENTS	691	695	877	680
Total SHENANDOAH POND HOMEOWNERS	<hr/> 691	<hr/> 695	<hr/> 877	<hr/> 680
Dept: 085 OAKS AT BEACH LAKE				
672.000 SPECIAL ASSESSMENTS	1,952	2,040	1,754	1,970
Total OAKS AT BEACH LAKE	<hr/> 1,952	<hr/> 2,040	<hr/> 1,754	<hr/> 1,970
Fund: 865 - STREET LIGHTING FUND				
Total Revenues	<hr/> 16,945	<hr/> 17,170	<hr/> 16,498	<hr/> 16,590

**FINAL BUDGET**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 865 - STREET LIGHTING FUND				
Expenditures				
Dept: 070 COUNTRY CLUB ANNEX LT				
921.000 STREET LIGHTING	7,389	7,470	5,449	7,180
Total COUNTRY CLUB ANNEX LT	<hr/> 7,389	<hr/> 7,470	<hr/> 5,449	<hr/> 7,180
Dept: 071 DONALD DRIVE LIGHT				
921.000 STREET LIGHTING	188	190	138	190
Total DONALD DRIVE LIGHT	<hr/> 188	<hr/> 190	<hr/> 138	<hr/> 190
Dept: 072 BRANDYWINE FARMS LIGHT				
921.000 STREET LIGHTING	674	680	497	660
Total BRANDYWINE FARMS LIGHT	<hr/> 674	<hr/> 680	<hr/> 497	<hr/> 660
Dept: 073 HARVEST HILLS LIGHTS				
921.000 STREET LIGHTING	674	680	497	660
Total HARVEST HILLS LIGHTS	<hr/> 674	<hr/> 680	<hr/> 497	<hr/> 660
Dept: 074 GREENFIELD POINTE LIGHTS				
921.000 STREET LIGHTING	674	680	497	660
Total GREENFIELD POINTE LIGHTS	<hr/> 674	<hr/> 680	<hr/> 497	<hr/> 660
Dept: 075 BRIGHTON GARDENS				
921.000 STREET LIGHTING	751	760	554	730
Total BRIGHTON GARDENS	<hr/> 751	<hr/> 760	<hr/> 554	<hr/> 730
Dept: 076 EAGLE HEIGHTS				
921.000 STREET LIGHTING	362	385	268	360
Total EAGLE HEIGHTS	<hr/> 362	<hr/> 385	<hr/> 268	<hr/> 360
Dept: 077 GREENFIELD SHORES 1-2-3-4 LOP				
921.000 STREET LIGHTING	751	760	554	730
Total GREENFIELD SHORES 1-2-3-4 LOP	<hr/> 751	<hr/> 760	<hr/> 554	<hr/> 730
Dept: 078 DE MARIA LIGHTS				
921.000 STREET LIGHTING	362	365	268	360
Total DE MARIA LIGHTS	<hr/> 362	<hr/> 365	<hr/> 268	<hr/> 360
Dept: 079 RAVENSWOOD LIGHTS				
921.000 STREET LIGHTING	724	730	531	710

Total RAVENSWOOD LIGHTS	724	730	531	710
Dept: 080 MAPLE RIDGE SUB				
921.000 STREET LIGHTING	362	370	268	360
Total MAPLE RIDGE SUB	362	370	268	360
Dept: 081 ALGER PINES				
921.000 STREET LIGHTING	674	680	501	660
Total ALGER PINES	674	680	501	660
Dept: 082 SHENANDOAH				
921.000 STREET LIGHTING	699	705	516	680
Total SHENANDOAH	699	705	516	680
Dept: 084 SHENANDOAH POND HOMEOWNERS				
921.000 STREET LIGHTING	690	695	509	680
Total SHENANDOAH POND HOMEOWNERS	690	695	509	680
Dept: 085 OAKS AT BEACH LAKE				
921.000 STREET LIGHTING	2,021	2,040	1,491	1,970
Total OAKS AT BEACH LAKE	2,021	2,040	1,491	1,970
Fund: 865 - STREET LIGHTING FUND				
Total Expenditures	16,995	17,170	12,538	16,590

**FUND 871  
MUNICIPAL REFUSE**

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

**FINAL BUDGET**  
 FYE MARCH 31, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 871 - MUNICIPAL REFUSE				
Revenues				
Dept: 056 RAVENSWOOD				
664.000 INTEREST EARNED	25	11	30	20
672.000 SPECIAL ASSESSMENTS	27,060	27,060	27,060	0
Total RAVENSWOOD	27,085	27,071	27,090	20
Dept: 529 WOODLAND/AIRWAY ASSESSMENT				
664.000 INTEREST EARNED	84	0	103	80
672.100 SPECIAL ASSESSMENTS	46,778	46,779	50,357	50,360
Total WOODLAND/AIRWAY ASSESSMENT	46,862	46,779	50,460	50,440
Total Revenues	73,947	73,850	77,550	50,460

**FINAL BUDGET**  
 FYE MARCH 31, 2017

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 871 - MUNICIPAL REFUSE				
Expenditures				
Dept: 056 RAVENSWOOD				
967.000 PROJECT COSTS	26,928	27,060	26,928	0
Total RAVENSWOOD	<hr/> 26,928	<hr/> 27,060	<hr/> 26,928	<hr/> 0
Dept: 529 WOODLAND/AIRWAY ASSESSMENT				
967.100 ADDTL PROJECT COSTS	45,990	46,779	43,178	50,360
Total WOODLAND/AIRWAY ASSESSMENT	<hr/> 45,990	<hr/> 46,779	<hr/> 43,178	<hr/> 50,360
Total Expenditures	<hr/> 72,918	<hr/> 73,839	<hr/> 70,106	<hr/> 50,360

**FUND 880  
SAD AQUATICS**

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

**FINAL BUDGET**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 880 - SAD AQUATICS				
Revenues				
Dept: 107 CLARK LAKE AQUATICS				
664.000 INTEREST EARNED	36	60	21	40
Total CLARK LAKE AQUATICS	<hr/> 36	<hr/> 60	<hr/> 21	<hr/> 40
Dept: 550 WOODLAND LAKE AQUATIC				
664.000 INTEREST EARNED	303	200	380	200
672.000 SPECIAL ASSESSMENTS	74,990	65,306	69,205	66,200
Total WOODLAND LAKE AQUATIC	<hr/> 75,293	<hr/> 65,506	<hr/> 69,585	<hr/> 66,400
Total Revenues	<hr/> 75,329	<hr/> 65,566	<hr/> 69,606	<hr/> 66,440

**FINAL BUDGET**  
**FYE MARCH 31, 2017**

Brighton Township

	FYE 2015 Year Actual	FYE 2016 Amended Budget	FYE 2016 Year Actual As of 3-14-16	FYE 2017 Adopted Budget
Fund: 880 - SAD AQUATICS				
Expenditures				
Dept: 107 CLARK LAKE AQUATICS				
967.000 PROJECT COSTS	7,205	15,337	5,527	0
Total CLARK LAKE AQUATICS	<hr/> 7,205	<hr/> 15,337	<hr/> 5,527	<hr/> 0
Dept: 550 WOODLAND LAKE AQUATIC				
967.000 PROJECT COSTS	56,548	159,655	74,857	156,200
Total WOODLAND LAKE AQUATIC	<hr/> 56,548	<hr/> 159,655	<hr/> 74,857	<hr/> 156,200
Total Expenditures	<hr/> 63,753	<hr/> 174,992	<hr/> 80,384	<hr/> 156,200