

BUDGET LETTER

For the 2010-2011 Fiscal Year

Charter Township of Brighton

Honorable Township Board of Trustees:

I am pleased to present to you the enclosed 2010-2011 budget for your review. In preparing this budget we have been able to hold the millage rate at .9073. This rate has not changed since 2005 (schedule A). Brighton Township still has one of the lowest millage rates in Livingston County (schedule B). In these times of economic distress, many other communities are raising their tax rate and slashing their services while Brighton Township continues to maintain a low tax rate and intelligently offer services to our residents in an economically responsible manner. We continue to see reductions in State Revenue Sharing and have budgeted accordingly. Property values started to decline last year and this reduction in property values, and subsequent reduction in taxes generated through the Ad Valorem taxes, has accelerated this year. We foresee these trends continuing. Interest rates continue to be extremely low and interest income has been adjusted accordingly. Because of the care and attention the Township Board gives in their oversight of the budget and expenses, Brighton Township is only one of a handful of communities in Michigan to see their bond rating improved by Standard and Poor's rating service in 2009.

This budget was prepared using a very conservative approach to revenues and a "worst case scenario" when reviewing expenditures. This conservative approach has served the Township well in the past. We continue to plan our current expenditures with future expenditures in mind. Our health care costs continue to be well managed and large increases have again been avoided by crafting our plan to reflect the specific needs of our employees and save money. We continue to pre-fund future pension liabilities. We are setting money aside for future known expenditures.

With all the careful planning the Township Board has accomplished, there are some unknowns that we simply cannot forecast. How low will property values fall and how fast will they fall (schedule C)? With the States projected \$1.7 billion budget deficit, will we continue to receive State Revenue Sharing? With the increasing amount of real estate foreclosures and bankruptcies, when will the Township need to start reimbursing the County Revolving Tax Fund? This is why we have budgeted a surplus for the 2010-2011 fiscal year.

Salaries for elected officials have not been increased. General employees have been budgeted to receive a 1% raise starting April 1, 2010 and another 1% starting October 1, 2010.

The Township Board has been very prudent in managing the benefits for employees. Our health insurance rates have actually gone down due to changes in our census, increased deductibles and increased co-pays and continued diligence in managing the benefits with the specific needs of the townships employees.

The Township Board is proposing to pay off the Building Authority Bond in May of 2010. This will save the Township approximately \$500,000 in future interest expense and free up over \$200,000 per year in cash flow. All of these strategies are outlined in the recently adopted Capital Improvement Plan (CIP) and Fiscal analysis (FA).

Due to a lack of building activity, the Township was forced to transfer the building services to Livingston County. This budget reflects the final costs for finalizing this transfer.

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

Some things that remain on our horizon are serious.

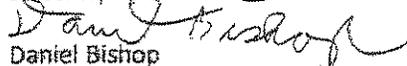
This year Livingston County has agreed to continue purchasing our delinquent taxes, special assessments and utility bills. If this changes, the effect to us will be monumental (schedule D). The increasing rate of home foreclosures and tax sales could push our future delinquencies higher.

Our sewer debt fund still does not generate enough money to make the bond payments. The Township Board has been very diligent in managing the expenses of the Sewer Department. We have negotiated multi-year contracts with no costs increases. We purchase supplies directly through the Township to avoid commercial mark ups and sales taxes, we have implemented an aggressive preventative maintenance plan to try and extend the useful life of our assets. We have audited all of our sewer accounts to ensure everybody is paying their fair share. We have added the vacant parcels that have purchased a Residential Equivalent Unit (REU) to those paying the quarterly Capital Charge. We have raised rates to reflect the economic condition of the Sewer Fund. The Township Board has committed to creating and financing a sewer bond reserve fund by annually loaning money from the General Fund as well as loaning money from the Collette Dump Reserve Account. We also anticipate refinancing the sewer bond in 2015 and extending the length of the bond to 2030, thus reducing the annual payment. The Township Board has also made prefunding a future system improvement/maintenance reserve fund a priority. We will continue to monitor and analyze our cash flows and expenses.

The Water Bond also continues to be of major concern to the Township. With only one customer, the Township is not generating any money to make the bond payments or plan for future system improvements. The Township Board is finalizing a plan to address this problem.

This budget is a balanced budget. While it is only for the upcoming fiscal year, we continue to have our eyes on the future.

Sincerely



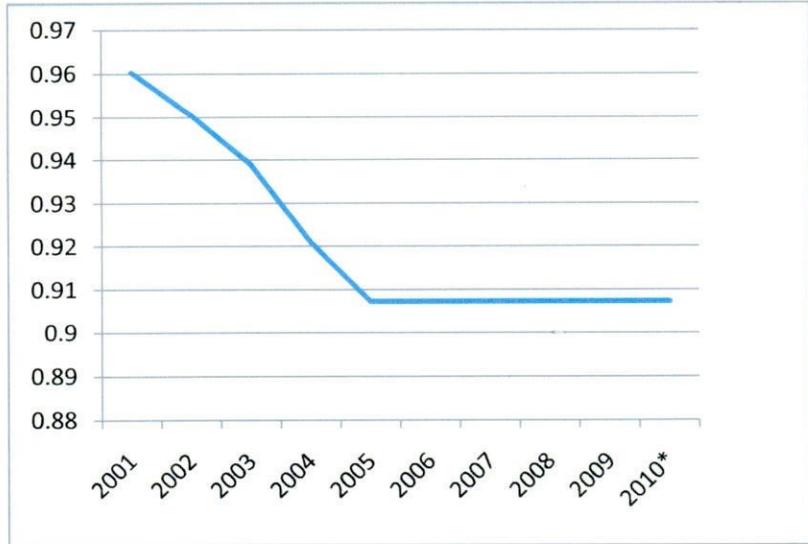
Daniel Bishop

Township Manager

MILLAGE RATE HISTORY

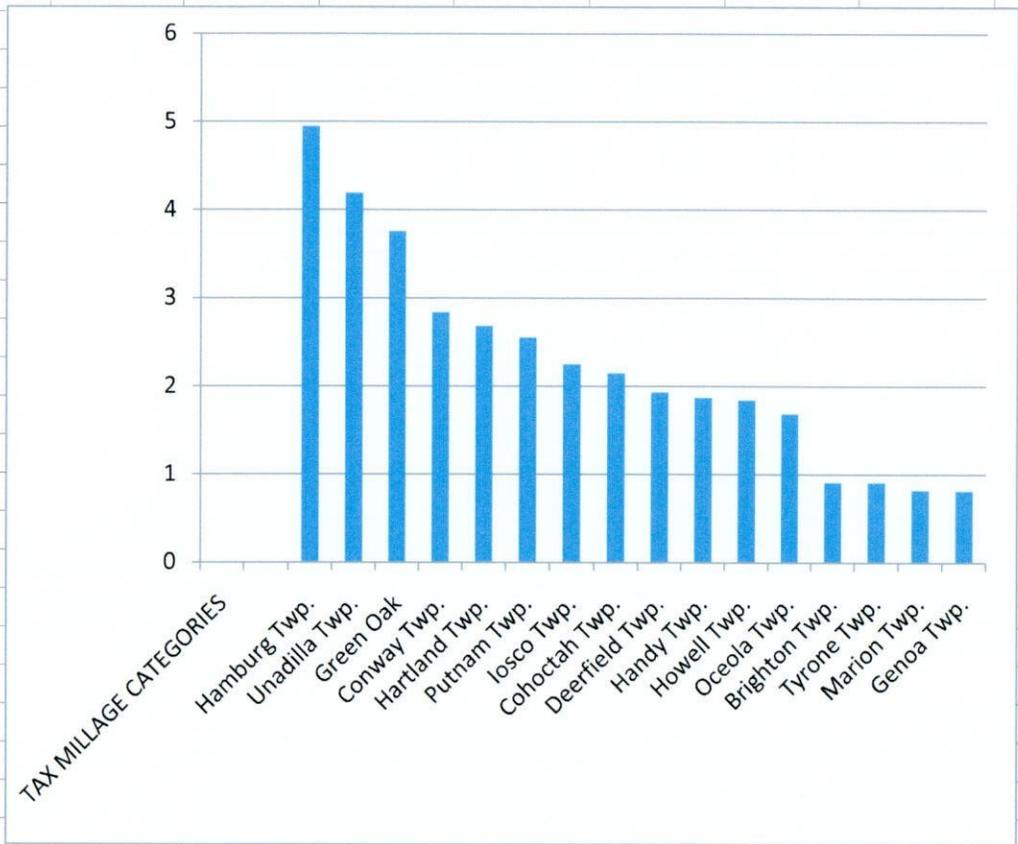
Schedule A

YEAR	MILLAGE RATE HISTORY
2001	0.9603
2002	0.9506
2003	0.939
2004	0.921
2005	0.9073
2006	0.9073
2007	0.9073
2008	0.9073
2009	0.9073
2010*	0.9073

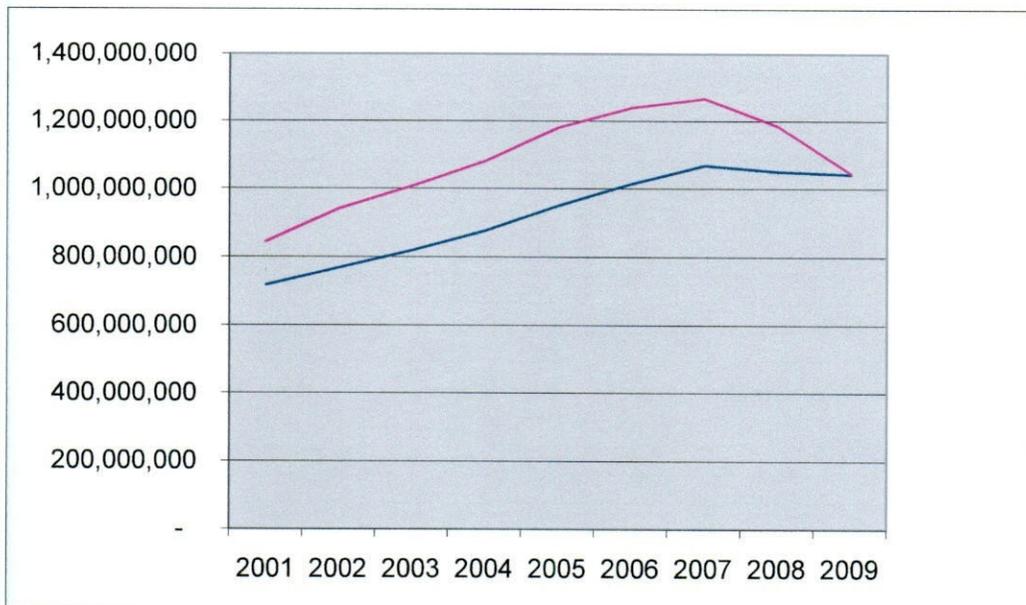


2009 MILLAGE SPREAD

TAX MILLAGE CATEGORIES	
Hamburg Twp.	4.9451
Unadilla Twp.	4.1892
Green Oak	3.756
Conway Twp.	2.8358
Hartland Twp.	2.6822
Putnam Twp.	2.5533
Iosco Twp.	2.2477
Cohoctah Twp.	2.1470
Deerfield Twp.	1.9310
Handy Twp.	1.8696
Howell Twp.	1.8427
Oceola Twp.	1.6871
Brighton Twp.	0.9073
Tyrone Twp.	0.9067
Marion Twp.	0.8216
Genoa Twp.	0.8146

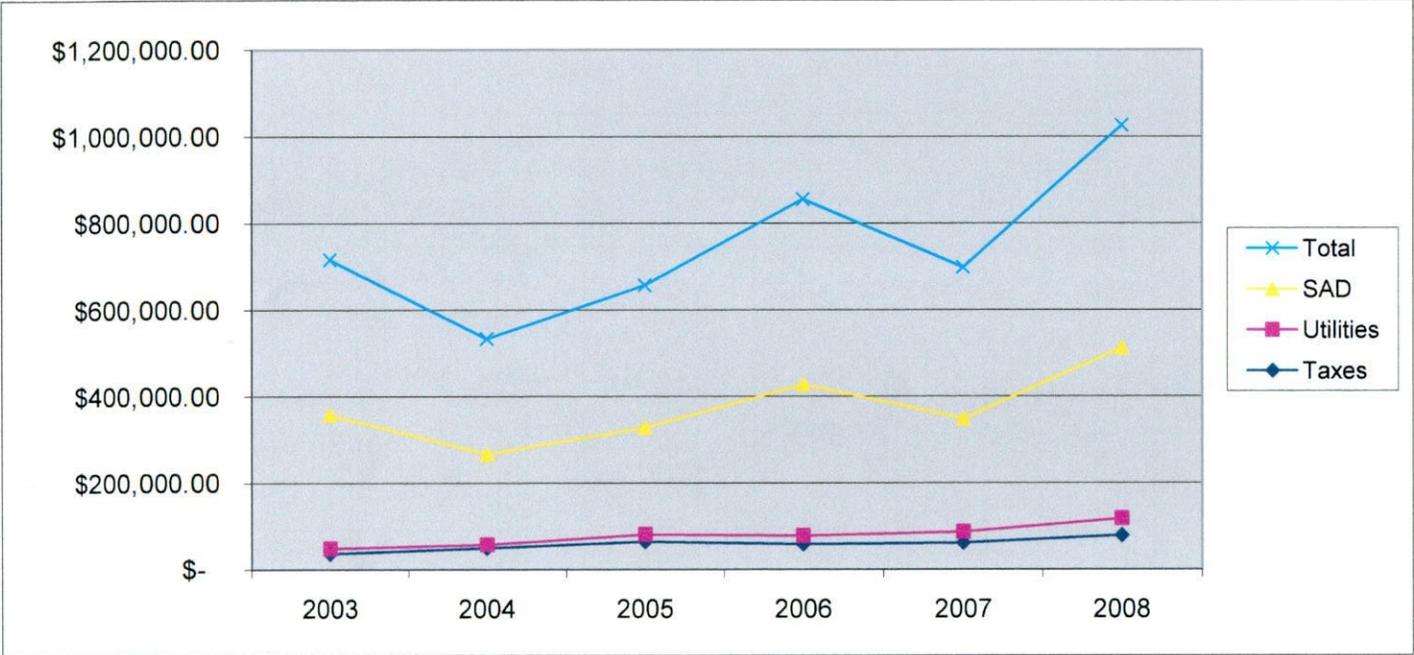


BRIGHTON CHARTER TOWNSHIP		
TAXABLE VALUE/STATE EQUALIZED VALUE		
HISTORY 2000 - 2009		
TAX YEAR	TV	SEV
Jan-00	671,646,924	763,326,897
Jan-01	717,732,947	844,486,935
Jan-02	769,016,203	939,881,932
Jan-03	818,194,550	1,006,433,615
Jan-04	875,514,966	1,080,238,870
Jan-05	949,483,689	1,179,306,053
Jan-06	1,014,264,924	1,238,842,971
Jan-07	1,068,641,145	1,266,668,424
Jan-08	1,050,817,981	1,184,260,293
Jan-09	1,042,343,258	1,045,154,977



DELINQUENCY RATES

	2003	2004	2005	2006	2007	2008
Taxes	\$ 36,250.52	\$ 49,760.74	\$ 64,522.90	\$ 58,349.00	\$ 61,195.58	\$ 79,211.70
Utilities	\$ 12,388.56	\$ 8,257.10	\$ 16,496.56	\$ 19,573.69	\$ 25,503.72	\$ 38,727.09
SAD	\$ 309,373.25	\$ 208,855.01	\$ 247,571.78	\$ 349,896.10	\$ 262,497.05	\$ 395,122.63
Total	\$ 358,012.33	\$ 266,872.85	\$ 328,591.24	\$ 427,818.79	\$ 349,196.35	\$ 513,061.42



5101

GENERAL FUNDS REVENUES

402.000 Property Taxes. The projected total assessed valuation of the Township should be available after the first of the year. We are anticipating a 15% reduction in taxable values and the revenues have been adjusted accordingly.

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

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

447.000 Property Tax Administration Fee is the 1% the township collects on property taxes. The township does all of the collecting and administering of property taxes for the county, state and schools. This 1% is intended to reduce our costs for assessing and tax administration/collection. We are estimating a 15% reduction based upon reduced property taxes actually collected.

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

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

451.000 Cable TV Fee is our franchise fee collected as a percent of the bills paid by the township residents to Comcast and AT&T.

460.000 Telecommunications R.O.W. Maintenance Fee (Metro Act Fees) are fees provided to each unit of government due to the licensing requirements for those telecommunications companies doing work in the right of way. Metro Act fees are received from AT&T, Verizon North Incorporated, and Comcast.

482.000 Tenant Occupancy/Home Occu We moved these fees from the building department to the General Fund.

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

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

574.000 State Revenue Sharing is the Township's share of the state sales taxes. This figure is from the actual payments received for our fiscal year 2009/2010. The State is forecasting a 4.1% reduction in revenue sharing but with the economy still in a downside, a 5% reduction would be a conservative budgetary figure to use as the State has a significant budget deficit.

609.000 Planning Fees We anticipate a reduction in fees due to the poor economy and a slow down of activity. We are charging a Land Use Permit fee for all sites requiring a building permit that would change the footprint, to ensure compliance with Township ordinances.

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

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

627.000 Large Item Tags. In 2008, the Township purchased 100 large item tags for \$15.00 a piece. We sell them at cost. The Treasurers' office has a good supply on hand. We do not anticipate purchasing any this year.

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

646.000 Sale of Inventory This is the sale of Township equipment such as old computers and election equipment.

650.000 Sale of Cemetery Lots This is for the sale of burial lots in one of the Townships three publically owned cemeteries.

664.000 Interest Earned is on bank accounts and CD's. We are estimating a very conservative amount of interest earned due to very low market rates.

664.001 -664.592 is interest on loans made from the general fund to other Funds.

664.001 Int on Loan-CCA has been rolled into 669.591.

669.591 Int on Loan-CCA. Originated from 664.001.

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).

667.100 Rent-Building Department I have removed the rent formerly paid by the building department as this service has been transferred to Livingston County.

672.591 Spec Assess Revenue-CCA This has been moved from Fund 591 which has been dissolved. This is for hooking the Country Club Annex into the City water system. During the 2009 audit fund 591 was dissolved and moved into the General Fund.

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

677.000 Reimbursement-School Elections This is money reimbursed to the Township for elections administered by the Township Clerk for the schools. So far we only have one stand alone school election in the upcoming fiscal year. This amount was reduced this year because Brighton Area Schools' election date will fall on the scheduled general election date in 2010. They are only required to pay any additional costs we may incur.

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Revenues					
402.000	957,996	921,716	921,716	783,459	-15.00
423.000	285	300	300	300	0.00
445.000	2,722	50	50	50	0.00
447.000	262,607	274,195	274,195	233,066	-15.00
448.000	31,221	31,500	31,500	31,500	0.00
448.100	1,143	1,105	1,105	1,105	0.00
451.000	214,147	168,000	168,000	210,000	25.00
460.000	13,130	13,000	13,000	13,000	0.00
465.000	0	25	25	25	0.00
482.000	0	0	0	3,000	0.00
482.100	0	0	0	1,000	0.00
482.200	0	0	0	3,000	0.00
574.000	1,208,552	1,100,000	1,100,000	1,045,000	-5.00
607.000	4,260	4,448	4,448	4,448	0.00
609.000	79,211	65,000	65,000	4,000	-93.85
609.100	5,750	5,000	5,000	3,000	-40.00
622.000	200	200	200	150	-25.00
627.000	435	300	300	200	-33.33
645.000	2,653	2,500	2,500	2,000	-20.00
646.000	250	200	200	100	-50.00
650.000	900	300	300	300	0.00
656.000	195	400	400	200	-50.00
664.000	217,142	75,000	75,000	60,000	-20.00
664.590	4,297	4,297	4,297	4,297	0.00
664.592	8,620	8,620	8,620	8,620	0.00
664.805	0	19,183	19,183	17,052	-11.11
667.000	81,975	72,920	72,920	72,920	0.00
669.591	47,290	0	0	34,927	0.00
671.000	8,767	3,000	3,000	3,000	0.00
672.591	96,120	0	0	81,000	0.00
675.000	2,368	6,900	6,900	6,900	0.00
676.000	868	1,000	1,000	100	-90.00
677.000	13,859	10,000	10,000	4,000	-60.00
687.000	1,437	100	100	100	0.00

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Revenues					
Total Revenues	3,268,398	2,789,259	2,789,259	2,631,819	-5.64

GENERAL FUND 101 EXPENDITURES

LEGISLATIVE – TOWNSHIP BOARD 101

702.000 Trustee Wages These are wages paid to Township Trustees.

708.000 Per Diem Lakes Committee was retired in 2009.

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.

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

718.000 Pension is the employer cost for trustees, which is 25% of all wages paid to the four board members, per board contract with John Hancock.

718.100 Pension Fees. This includes previous trustees as well as the contribution for current Trustees John Hancock accounts.

818.000 Consulting. Consulting for the legislative board not associated with a particular project. This also includes funding for participation in the regional co-op economic development plan.

819.000 Engineering Services are expenditures related to general engineering opinions that are needed during the fiscal year that aren't related to specific projects such as sewer, water or planning.

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

861.000 Gas and Oil This is for gas purchases for the Township vehicles that are used by various departments.

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

900.100 Ordinance Codification Zoning Ordinance changes are posted internally. The general ordinances are still on the Muni Code system and there is a fee for this. All general ordinances are being reviewed, but it is taking a very long time. We hope to have this process completed in 2010-11.

958.000 Dues are MTA, SEMCOG and MML.

958.750 Small Business Development. This was moved from the Planning budget to the Legislative budget.

958.700 Region Co-op Econ Dev. Moved from the Planning budget to the Legislative budget

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

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

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 101 LEGISLATIVE-TWSP BOARD					
702.000 SALARY-ELECTED	27,363	27,630	27,630	27,630	0.00
715.000 FICA	1,744	2,395	2,395	1,715	-28.39
715.010 MEDICARE	408	565	565	405	-28.32
716.400 HRA ADMINISTRATION FEES	1,571	890	890	890	0.00
717.000 LIFE INSURANCE	379	436	436	390	-10.55
718.000 PENSION	7,062	8,310	8,310	6,910	-16.85
718.100 PENSION FEES	420	750	750	750	0.00
727.000 SUPPLIES	391	990	990	500	-49.49
811.100 WORKERS'COMP	82	115	115	60	-47.83
818.000 CONSULTING	400	1,000	1,000	1,000	0.00
819.000 ENGINEERING SERVICES	10,729	15,000	15,000	10,000	-33.33
860.000 EDUCATION	40	1,001	1,001	1,000	-0.10
861.000 GAS AND OIL	0	0	0	1,700	0.00
873.000 MILEAGE	0	200	200	200	0.00
900.000 PRINTING & PUBLISHING	6,538	7,000	7,000	7,000	0.00
900.100 ORDINANCE CODIFICATION	350	8,000	8,000	8,000	0.00
958.000 DUES	10,576	11,000	11,000	11,000	0.00
958.700 ECONOMIC DEVOPMENT	0	0	0	2,000	0.00
958.750 SMALL BUSINESS DEVELOPMENT	0	0	0	2,000	0.00
969.000 CONTINGENCIES	0	1,000	1,000	1,000	0.00
Total LEGISLATIVE-TWSP BOARD	68,052	86,282	86,282	84,150	-2.47

SUPERVISOR 171

702.000 Supervisor Wages These are the wages for the Township Supervisor

706.000 Hourly Full Time All expenses for this position have been moved to the Township Manager Department.

716.500 Payment In Lieu of Health Ins. The payment in lieu of insurance for the Supervisor has been removed at the recommendation of the Supervisor. The Supervisor has requested this benefit be removed as the Supervisors position is a part time position and no other part time position pays this benefit. The 10% that was formally for the Receptionists position has been moved to the Township Manager Department.

718.000 Pension The Supervisor has chosen to take John Hancock. The expense for the Receptionist has been moved to the Township Manager Department.

826.010 Temporary Employment Services Other available office staff, fill in when the receptionist is on vacation or out ill. No funds are budgeted as the expense has been moved to the Township Manager Department.

958.000 Dues are for the State Supervisor's organization.

970.000 Capital Outlay Various capital outlay items to improve the efficiency and operation of the Supervisor's office.

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 171 SUPERVISOR					
702.000 SALARY-ELECTED	28,298	28,574	28,574	28,574	0.00
715.000 FICA	2,966	2,175	2,175	1,775	-18.39
715.010 MEDICARE	694	510	510	420	-17.65
717.000 LIFE INSURANCE	185	160	160	115	-28.13
718.000 PENSION	4,770	3,280	3,280	2,860	-12.80
718.100 PENSION FEES	137	275	275	275	0.00
811.100 WORKERS'COMP	176	75	75	60	-20.00
860.000 EDUCATION	709	600	600	600	0.00
873.000 MILEAGE	0	200	200	200	0.00
958.000 DUES	202	200	200	200	0.00
969.000 CONTINGENCIES	0	500	500	500	0.00
970.000 CAPITAL OUTLAY	489	1,950	1,950	1,000	-48.72
Total SUPERVISOR	38,627	38,499	38,499	36,579	-4.99

ADMINISTRATION – MANAGER 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. A 1% increase has been budgeted.

706.000 Hourly Full-Time is 100% of the Receptionist's wages.

707.000 Hourly Part-Time is for the part-time employee that was hired to handle the administration of SAD's. 35% of the SAD coordinators time is budgeted under the Manager and 65% is under the Treasurer. The SAD coordinator only works a total of thirty (30) hours per week.

716.500 Payment In Lieu of Health Ins. This is for payment in lieu of medical insurance for the Manager and the Receptionist.

718.000 Pension This line item is comprised of the cost for the Manager and the Receptionist. A 1% increase for the Manager has been budgeted in his defined contribution program.

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

826.010 Temporary Employment Services We have been handling these duties within the department when the Receptionist has been absent. Due to recent layoffs and reorganization, funds have been placed here should it be determined additional staffing is required.

860.000 Education is for the International City Managers Association Conference, education seminars needed for ICMA credentialing and other educational conferences/seminars, in accordance with Township policies.

958.000 Dues are for professional organizations, such as ICMA.

970.000 Capital Outlay No capital outlay is anticipated for the next fiscal year.

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 172 ADMINISTRATION-MANAGER					
703.000 SALARY-NOT ELECTED	33,395	76,364	76,364	80,800	5.81
706.000 HOURLY FULL TIME	16,067	29,166	29,166	32,895	12.79
707.000 HOURLY- PART TIME	19,745	5,975	5,975	6,875	15.06
715.000 FICA	4,575	7,643	7,643	7,950	4.02
715.010 MEDICARE	1,070	1,788	1,788	1,860	4.03
716.500 PAYMENT IN LIEU OF HEALTH INS	2,815	7,070	7,070	7,630	7.92
717.000 LIFE INSURANCE	144	415	415	445	7.23
718.000 PENSION	4,888	13,980	13,980	10,275	-26.50
719.000 DISABILITY INS	521	1,400	1,400	1,610	15.00
727.000 SUPPLIES	827	1,000	1,000	1,500	50.00
730.000 POSTAGE	329	1,000	1,000	1,000	0.00
811.100 WORKERS'COMP	564	618	618	645	4.37
818.000 CONSULTING	71,975	4,555	4,555	100	-97.80
826.010 TEMPORARY EMPLOYMENT SERVICES	0	200	200	31,584	15692.00
860.000 EDUCATION	205	500	500	500	0.00
873.000 MILEAGE	289	500	500	200	-60.00
958.000 DUES	660	640	640	700	9.38
969.000 CONTINGENCIES	0	76	76	500	557.89
Total ADMINISTRATION-MANAGER	158,068	152,890	152,890	187,069	22.36

ELECTIONS

191

Elections are the statutory duties of the Township Clerk. Duties include administering elections and various ongoing election activities such as voter registration, training and QVF (Qualified Voter File) maintenance. As a result of election consolidation, and because we are an opt-in community, we administer school elections in addition to the gubernatorial and presidential primaries and all general elections. We have four school districts within our geographic boundary. We have responsibility for administering school elections for the Brighton Area Schools, Harland Consolidated Schools and Howell Public Schools. The fourth school district is Huron Valley Schools but currently there are no registered voters within this physical area, only the GM Proving Grounds.

We have included the anticipated revenue/reimbursement that we will receive from the schools for administering their elections as an opt-in community. The reimbursement consists of costs directly related to that given election but does not include any reimbursement or compensation for the clerk's additional time and oversight: only support staff. This amount will be reduced this year because Brighton Area Schools' election date will fall on the scheduled General election date of 2010. They are only required to pay any additional costs we may incur.

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

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

707.000 Hourly part-time Wages for part-time voter registration, office assistant and election clerks

714.000 Election worker covers the cost of the poll workers essentially. We will have 3 elections next year (Hartland Schools in May, August Primary and November General election) NOTE: BAS will only be required to reimburse us for any additional costs associated with the November election.

716.000 Hospitalization This line item reflects the current policy approved by the Board. This account reflects the percentage breakdown between Elections (191) and Clerk (215) for the upcoming fiscal year.

718.000 Pension This line item is comprised of the costs for the Clerk and Deputy Clerk. The amount reflects the break down between Elections (191) and Clerk (215) for the upcoming fiscal year.

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

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

737.000 Small equipment expense includes monies for small equipment needs.

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

860.000 Education Training and education plans include work related education.

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

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

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

970.000 Capital Outlay Monies for the purchase of a new QVF computer monitor. The 2009 budget originally called for the replacement of one QVF computer and one large monitor with the purchase of additional QVF computers in 2010. However, because we have a special election in February 2010 for Hartland Consolidated Schools we have revised our plan. We will purchase the two computers in 2009 and the monitor in 2010. Our IT consultants, I.T. Right have advised us to replace the computers every four years and recommend that due to their age, we replace three QVF computers.

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

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 191 ELECTIONS					
702.000 SALARY-ELECTED	15,917	13,394	13,394	16,072	19.99
704.000 WAGES - DEPUTY	8,614	1,849	1,849	3,755	103.08
707.000 HOURLY- PART TIME	26,080	16,776	16,776	26,390	57.31
714.000 ELECTION WORKER	36,919	10,380	10,380	40,610	291.23
715.000 FICA	3,176	2,520	2,520	2,870	13.89
715.010 MEDICARE	743	510	510	675	32.35
716.000 HOSPITALIZATION INSURANCE	9,526	6,580	6,580	8,750	32.98
716.100 HRA	246	600	600	800	33.33
717.000 LIFE INSURANCE	45	40	40	45	12.50
718.000 PENSION	926	240	240	440	83.33
719.000 DISABILITY INS	100	30	30	55	83.33
727.000 SUPPLIES	6,561	2,200	2,200	6,500	195.45
730.000 POSTAGE	6,507	5,100	5,100	7,200	41.18
737.000 SMALL EQUIPMENT EXPENSE	579	1,500	1,500	600	-60.00
811.100 WORKERS'COMP	200	100	100	185	85.00
818.100 CONSULTING-ACCURACY TESTING	7,189	1,100	1,100	9,850	795.45
860.000 EDUCATION	150	250	250	750	200.00
873.000 MILEAGE	488	100	100	600	500.00
900.000 PRINTING & PUBLISHING	206	1,500	1,500	300	-80.00
931.000 EQUIPMENT MAINTENANCE & REPAIR	525	0	0	600	0.00
940.000 EQUIPMENT RENTAL	300	500	500	500	0.00
969.000 CONTINGENCIES	0	300	300	300	0.00
970.000 CAPITAL OUTLAY	71	1,700	1,700	750	-55.88
Total ELECTIONS	125,069	67,269	67,269	128,597	91.17

ASSESSING 209

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

703.000 Salary Non – Elected includes the salary for the Assessor position only.

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

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

708.000 Per Diem Comp. Is compensation paid to Board of Review workers. They were changed from payroll to 1099 contract employees in 2009. We have budgeted two (2) Boards of Review.

716.000 Hospitalization Insurance This is BCBS for employees.

716.500 Payment in Lieu of Health Ins. This is for employees who have health insurance available through other resources.

727.000 Supplies include miscellaneous office supplies.

718.000 Pension. This is for MERS.

719.000 Disability Ins. This is for the short and long term disability insurance as well as accidental death and dismemberment insurance we provide all employees.

826.010 Temporary Employment Services. I propose to eliminate this expense.

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

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

861.000 Gas & Oil This expense has been transferred to the Legislative budget as other departments also use this vehicle.

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

933.000 Vehicle Maintenance & Repair This for repairs to the Township vehicle attributed to the assessors use of the vehicle.

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

970.000 Capital Outlay is to be used for large item purchases. Included in this amount is 1 new fireproof file cabinet for assessing records. We have a total of 12 cabinets, so we would like to start replacing them on an annual basis. This is necessary, because the Township is required to retain the historical record cards and other related documents permanently. Fire proof cabinets should prevent a loss of these records in the event of a fire.

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 209 ASSESSOR					
703.000 SALARY-NOT ELECTED	64,814	63,590	63,590	64,545	1.50
706.000 HOURLY FULL TIME	45,524	35,864	35,864	36,405	1.51
707.090 WAGES - CLERICAL O/T	0	920	920	920	0.00
708.000 PER DIEM COMP	4,065	5,800	5,800	5,800	0.00
715.000 FICA	7,231	6,640	6,640	6,665	0.38
715.010 MEDICARE	1,691	1,555	1,555	1,560	0.32
716.000 HOSPITALIZATION INSURANCE	21,759	24,460	24,460	21,775	-10.98
716.100 HRA	2,000	2,000	2,000	2,000	0.00
716.500 PAYMENT IN LIEU OF HEALTH INS	5,629	5,630	5,630	5,630	0.00
717.000 LIFE INSURANCE	435	440	440	445	1.14
718.000 PENSION	13,595	12,675	12,675	11,690	-7.77
719.000 DISABILITY INS	1,513	1,400	1,400	1,425	1.79
727.000 SUPPLIES	1,027	689	689	700	1.62
730.000 POSTAGE	4,544	4,610	4,610	4,610	0.00
811.100 WORKERS'COMP	1,559	675	675	1,320	95.54
860.000 EDUCATION	1,295	650	650	3,000	361.54
873.000 MILEAGE	61	200	200	200	0.00
900.000 PRINTING & PUBLISHING	2,573	2,560	2,560	2,560	0.00
933.000 VEHICLE MAINTENANCE & REPAIR	349	700	700	1,000	42.86
958.000 DUES	195	500	500	500	0.00
969.000 CONTINGENCIES	0	0	0	500	0.00
970.000 CAPITAL OUTLAY	977	1,500	1,500	1,500	0.00
Total ASSESSOR	180,836	173,058	173,058	174,750	0.98

CLERK 215

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

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

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

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

706.100 Sick Day Pay Off This benefit is being eliminated.

716.000 Hospitalization Currently three people are eligible for health insurance.

718.000 Pension Costs include the employer portion of the MERS contribution for full time employees and an additional 4% approved by the board to help offset future fund costs. Based on the most recent actuarial by MERS, it does not include an employer contribution for elected officials.

737.000 Small equipment expense includes monies for additional digital recorders, file cabinets, and record storage items.

807.000 Audit services is the line item for the money allocated for the audit of the Township's books (General Ledger, Utility Billing, Payroll and Accounts Payable) and is shared between the clerk, treasurer, sewer and water. We approved a three year contract with Pfeffer, Hanniford & Palka in 2008 for the Fiscal Years ending March 31, 2009, 2010 and 2011. This line item reflects the clerk's portion of that expense.

826.200 Record Retention Services Covers costs for record destruction and retention. Space is at a premium in township hall. An alternative record storage

method will have to be considered in the coming years. Record retention is for ongoing record destruction and record keeping. We have implemented a regular purging and destruction schedule to assist us with maintaining proper records. We are exploring purchasing plastic-type boxes for permanent records instead of the paper banker boxes. Ideally, all records should be kept in more solid containers. Additional storage is needed for records and equipment. No monies have been included for rental of storage space or renovations of existing storage space but it should be considered in the future.

860.000 Education Training and education plans include work related education in the areas of Record Retention, FOIA, clerking, records, and continued Fund Balance training and user groups and attendance at the annual Michigan Association of Municipal Clerks conference, International Institute of Municipal Clerks conference and Regional meetings.

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

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

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

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

970.000 Capital Outlay Monies for the purchase of a dymo printer are included.

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

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 215 TOWNSHIP CLERK					
702.000 SALARY-ELECTED	37,141	40,185	40,185	37,502	-6.68
704.000 WAGES - DEPUTY	29,797	35,114	35,114	33,765	-3.84
706.000 HOURLY FULL TIME	37,312	38,200	38,200	38,765	1.48
707.000 HOURLY- PART TIME	678	11,000	11,000	9,135	-16.95
715.000 FICA	6,620	7,980	7,980	7,390	-7.39
715.010 MEDICARE	1,548	1,870	1,870	1,730	-7.49
716.000 HOSPITALIZATION INSURANCE	48,914	55,400	55,400	50,475	-8.89
716.100 HRA	1,219	5,400	5,400	5,200	-3.70
717.000 LIFE INSURANCE	343	410	410	400	-2.44
718.000 PENSION	8,854	9,340	9,340	8,400	-10.06
719.000 DISABILITY INS	941	1,030	1,030	1,025	-0.49
727.000 SUPPLIES	971	1,600	1,600	1,500	-6.25
730.000 POSTAGE	621	1,000	1,000	1,100	10.00
737.000 SMALL EQUIPMENT EXPENSE	0	300	300	300	0.00
807.000 AUDIT SERVICES	8,480	8,440	8,440	8,625	2.19
811.100 WORKERS'COMP	437	530	530	485	-8.49
826.200 RECORD RETENTION SERVICES	359	4,600	4,600	5,000	8.70
860.000 EDUCATION	2,342	1,600	1,600	1,600	0.00
873.000 MILEAGE	1,223	700	700	800	14.29
900.200 NEWSLETTER	2,876	3,500	3,500	3,500	0.00
958.000 DUES	510	800	800	600	-25.00
969.000 CONTINGENCIES	0	500	500	500	0.00
970.000 CAPITAL OUTLAY	2,649	2,000	2,000	500	-75.00
Total TOWNSHIP CLERK	193,834	231,499	231,499	218,297	-5.70

Treasurer 253

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

702.000 Salary-Elected Full time salary of the Treasurer.

704.000 Deputy Full time wages of the Deputy Treasurer.

707.000 Hourly Part Time. The SAD coordinator was moved from Administration to the Treasury budget. 65% of the expense is listed under the treasurer and 35% is under the Manager.

716.000 Hospitalization –Medical insurance for full time employees of Treasurer's Dept.

718.000 Pension is for the pension costs of the Treasurer and Deputy Treasurer.

720.000 MESC. This is for unemployment for a former employee.

730.000 Postage is for mailing of tax bills and normal correspondence. The Treasurer is forecasting an increase in expenses due to higher rates by USPS plus the Township is sending out delinquent summer tax bills.

737.000 Small Equip Ex. The Treasurer has requested a receipt printer and new copier.

826.010 Temporary Employment Services is for using temporary personnel. The Treasurer has requested \$5000 for assistance in maintaining quickbooks and data entry during tax time.

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 is for office equipment and computer equipment needed this fiscal year. The Treasurer has requested a new computer to keep the office efficient.

FINAL BUDGET

FYE 03/11

Page: 9

3/30/2010

3:14 pm

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 253 TREASURER					
702.000 SALARY-ELECTED	53,058	53,575	53,575	53,575	0.00
704.000 WAGES - DEPUTY	34,887	34,670	34,670	34,400	-0.78
704.030 WAGES- DEPUTY O/T	0	100	100	100	0.00
707.000 HOURLY- PART TIME	29	18,420	18,420	12,765	-30.70
715.000 FICA	5,523	6,784	6,784	6,252	-7.84
715.010 MEDICARE	1,292	1,592	1,592	1,463	-8.10
716.000 HOSPITALIZATION INSURANCE	30,852	41,090	41,090	33,685	-18.02
716.100 HRA	2,123	4,000	4,000	4,000	0.00
717.000 LIFE INSURANCE	291	330	330	335	1.52
718.000 PENSION	4,457	4,420	4,420	3,984	-9.86
719.000 DISABILITY INS	480	490	490	460	-6.12
720.000 MICHIGAN EMPLOYMENT SECURITY C	0	0	0	19,292	0.00
727.000 SUPPLIES	615	1,300	1,300	1,500	15.38
727.250 PROPERTY TAX FORMS	2,594	2,750	2,750	3,000	9.09
730.000 POSTAGE	8,067	8,900	8,900	9,000	1.12
737.000 SMALL EQUIPMENT EXPENSE	138	2,200	2,200	1,500	-31.82
807.000 AUDIT SERVICES	7,834	8,440	8,440	8,550	1.30
811.100 WORKERS'COMP	299	377	377	344	-8.75
818.000 CONSULTING	0	700	700	500	-28.57
826.010 TEMPORARY EMPLOYMENT SERVICES	29,138	29,063	29,063	5,000	-82.80
860.000 EDUCATION	1,982	3,469	3,469	3,000	-13.51
873.000 MILEAGE	878	511	511	200	-60.85
958.000 DUES	150	500	500	500	0.00
969.000 CONTINGENCIES	0	500	500	500	0.00
970.000 CAPITAL OUTLAY	977	1,000	1,000	1,500	50.00
Total TREASURER	185,663	225,180	225,180	205,405	-8.78

TOWNSHIP HALL AND GROUNDS 265

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

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

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

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

920.000 Utilities include electricity for lights, heating and cooling.

921.000 Street Lighting is our parking lot lighting and the lighting at the ride share areas and the new East Grand River corridor lights. DTE has added a 13.4% surcharge to their electric bills.

930.000 Building Maintenance includes those normal plumbing, electric, exterminator, and other repairs, cleaning, window washing, carpet cleaning and other similar items.

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

932.000 Grounds Maintenance and Repair includes the mowing, snowplowing, flag service and sprinkler system. Current contract rates for plowing and rubbish removal were used.

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

977.000 Capital Outlay—Equipment is for a swipe card entry system for the Township Hall.

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 265 TOWNSHIP HALL/GROUNDS					
707.000 HOURLY- PART TIME	3,363	5,000	5,000	5,075	1.50
715.000 FICA	210	310	310	315	1.61
715.010 MEDICARE	49	80	80	75	-6.25
727.000 SUPPLIES	13,956	14,000	14,000	14,000	0.00
730.000 POSTAGE	-1,465	700	700	700	0.00
740.000 CLEANING/ MAINTENANCE SUPPLIES	231	750	750	750	0.00
804.000 CONTRACTED SERVICES	2,500	3,500	3,500	3,500	0.00
811.100 WORKERS'COMP	246	165	165	165	0.00
920.000 UTILITIES	16,695	18,000	18,000	18,000	0.00
921.000 STREET LIGHTING	3,582	6,500	6,500	7,500	15.38
930.000 BUILDING MAINTENANCE & REPAIR	12,872	15,000	15,000	15,000	0.00
931.000 EQUIPMENT MAINTENANCE & REPAIR	5,619	5,367	5,367	9,000	67.69
932.000 GROUNDS MAINTENANCE & REPAIR	10,237	10,000	10,000	10,000	0.00
965.000 CHARGEBACK TAXES	7,970	2,133	2,133	1,000	-53.11
969.000 CONTINGENCIES	0	500	500	500	0.00
974.000 CAPITAL IMPROVEMENTS	5,262	33,875	33,875	40,000	18.08
977.000 CAPITAL OUTLAY- EQUIPMENT	0	6,000	6,000	5,000	-16.67
Total TOWNSHIP HALL/GROUNDS	81,326	121,880	121,880	130,580	7.14

CEMETERY 276

932.000 Grounds Maintenance and Repair is the mowing, spring and fall clean-up and snow removal. We only plow snow at the time of a funeral.

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

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 276 CEMETERY					
932.000 GROUNDS MAINTENANCE & REPAIR	4,538	8,000	8,000	8,000	0.00
Total CEMETERY	4,538	8,000	8,000	8,000	0.00

OTHER CHARGES AND SERVICES

299

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

811.000 Liability Insurance is for the Township's general liability insurance which is currently provided by Michigan Municipal Risk Management Authority (MMRMA). Our current contract limits the increase to 2% per year. We are entering the second year of a two (2) year contract.

826.100 Computer Support Services this includes I.T. Right's services, all annual maintenance programs such as BS&A, Fund Balance, Arcview and Appex. Also includes web hosting, Comcast and internet services. The Dot.Net project is reallocated here from the 09-10 budget.

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

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

940.000 Equipment Rental. Lease on the postage machine. Lease expires 9/8/10.

970.000 Capital Outlay is for large equipment items such as printers and copy machines that may need replacement. One additional server is included this year.

FINAL BUDGET

FYE 03/11

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 299 OTHER CHARGES & SERVICES					
737.000 SMALL EQUIPMENT EXPENSE	0	500	500	500	0.00
811.000 LIABILITY INSURANCE	26,633	28,700	28,700	29,274	2.00
826.100 COMPUTER SUPPORT SERVICES	15,863	45,000	45,000	60,000	33.33
827.000 LEGAL	218,695	100,000	100,000	100,000	0.00
853.000 TELEPHONE	9,239	12,000	12,000	12,000	0.00
931.000 EQUIPMENT MAINTENANCE & REPAIR	7,247	6,500	6,500	6,500	0.00
940.000 EQUIPMENT RENTAL	1,575	2,100	2,100	2,100	0.00
969.000 CONTINGENCIES	0	500	500	500	0.00
970.000 CAPITAL OUTLAY	1,400	2,500	2,500	2,000	-20.00
Total OTHER CHARGES & SERVICES	280,651	197,800	197,800	212,874	7.62

FIRE DEPARTMENT 336

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

923.000 Water/Sewer fee includes quarterly billings for water and sewer at the Weber Street Station and sewer at the Old US 23 station.

930.000 Building Maintenance & Repair This is where routine and non-routine maintenance items are budgeted. Non-routine items include replacement of some of the siding that is falling down, roof repairs where there are leaks and other non-routine repairs. Routine items include cleaning services, exterminator, plumbing issues and heating and cooling repairs.

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, parking lot maintenance and flower beds. Funds have been budgeted to create on-site storage for rain water.

956.000 Drain Assessment/Property Tax. In 2006 the Township paid off the sewer assessment.

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 336 FIRE DEPARTMENT					
921.000 STREET LIGHTING	248	260	260	300	15.38
923.000 WATER /SEWER FEE	1,189	1,600	1,600	1,600	0.00
930.000 BUILDING MAINTENANCE & REPAIR	6,203	29,514	29,514	25,000	-15.29
931.000 EQUIPMENT MAINTENANCE & REPAIR	2,651	1,626	1,626	2,200	35.28
932.000 GROUNDS MAINTENANCE & REPAIR	17,724	22,000	22,000	28,000	27.27
956.000 DRAIN ASSESSMENT/PRPTY TAX	19	1,000	1,000	50	-95.00
Total FIRE DEPARTMENT	28,035	56,000	56,000	57,150	2.05

PLANNING DEPARTMENT BUDGET 400

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

703.000 Salary-Not Elected This is for 90% of the Township Planner's wages. The remaining 10% are budgeted under code enforcement.

706.000 Hourly Full Time The funding for this position has been eliminated.

708.000 Per Diem Comp Sixteen (16) meetings of the Planning Commission are budgeted and six (6) meetings for the Zoning Board of Appeals. Planning Commission members are no longer paid through payroll but as 1099 contractors.

716.000 Hospitalization Ins. This is for 90% of the Township Planner.

718.000 Pension We participate in MERS. This is for 90% of the Township Planner.

720.000 MESC This is for unemployment for an employee who has left the Township.

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

819.000 Engineering This line item is for engineering services that are required for site plan and construction review. These costs are offset by revenues from developers through escrow accounts. I have greatly reduced this amount due to the poor economy and lack of activity.

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.

958.700 Economic Development. The Township removed the funding for the Livingston County Economic Development program in 2009. However, we added some funding to the Legislative budget for the Regional Co-Op Economic Development.

958.750 Small Business Development is the Livingston County SBC. This is being moved to the Legislative budget.

970.00 Capital Outlay funds have been budgeted for computer software and hardware upgrades for the Code Enforcement Officer.

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 400 PLANNING					
703.000 SALARY-NOT ELECTED	60,635	59,735	59,735	54,567	-8.65
708.000 PER DIEM COMP	4,170	18,560	18,560	11,000	-40.73
715.000 FICA	4,196	4,125	4,125	3,385	-17.94
715.010 MEDICARE	981	965	965	795	-17.62
716.000 HOSPITALIZATION INSURANCE	21,282	21,940	21,940	16,535	-24.64
716.100 HRA	193	2,400	2,400	1,800	-25.00
717.000 LIFE INSURANCE	229	270	270	200	-25.93
718.000 PENSION	8,298	8,405	8,405	6,320	-24.81
719.000 DISABILITY INS	912	930	930	770	-17.20
720.000 MICHIGAN EMPLOYMENT SECURITY C	0	0	0	2,894	0.00
727.000 SUPPLIES	860	1,000	1,000	1,000	0.00
730.000 POSTAGE	141	350	350	350	0.00
803.000 CONTRACTED-SPECIAL PROJECTS	2,500	5,000	5,000	1,000	-80.00
811.100 WORKERS'COMP	431	940	940	675	-28.19
819.000 ENGINEERING SERVICES	59,602	75,000	75,000	10,000	-86.67
860.000 EDUCATION	1,590	1,000	1,000	1,000	0.00
873.000 MILEAGE	65	400	400	200	-50.00
900.900 PUBLISHING	3,009	4,500	4,500	4,500	0.00
958.000 DUES	60	600	600	100	-83.33
969.000 CONTINGENCIES	0	500	500	500	0.00
970.000 CAPITAL OUTLAY	1,124	1,000	1,000	1,000	0.00
Total PLANNING	170,277	207,620	207,620	118,591	-42.88

CODE ENFORCEMENT 412

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

703.000 Salary-Not Elected is for 10% of the Township Planners time spent overseeing code enforcement.

706.000 Hourly Full Time The funding has eliminated the funding for this position.

720.000 MESC This is for unemployment for an employee who has left the Township.

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

970.000 Capital Outlay. Any needed office equipment would come from this account.

FINAL BUDGET

FYE 03/11

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 412 CODE ENFORCEMENT					
703.000 SALARY-NOT ELECTED	7,076	6,490	6,490	6,590	1.54
715.000 FICA	754	700	700	410	-41.43
715.010 MEDICARE	176	170	170	100	-41.18
716.000 HOSPITALIZATION INSURANCE	3,664	3,920	3,920	1,840	-53.06
716.100 HRA	202	500	500	200	-60.00
717.000 LIFE INSURANCE	52	60	60	25	-58.33
718.000 PENSION	1,545	1,425	1,425	765	-46.32
719.000 DISABILITY INS	154	160	160	90	-43.75
720.000 MICHIGAN EMPLOYMENT SECURITY C	0	0	0	3,859	0.00
727.000 SUPPLIES	0	200	200	100	-50.00
730.000 POSTAGE	0	150	150	200	33.33
811.100 WORKERS'COMP	122	60	60	35	-41.67
969.000 CONTINGENCIES	0	0	0	500	0.00
970.000 CAPITAL OUTLAY	195	300	300	100	-66.67
Total CODE ENFORCEMENT	13,942	14,135	14,135	14,814	4.80

EMERGENCY PREPAREDNESS

426

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

935.000 Tornado Siren Repair is for the repair of any of these sirens and battery replacement (8 sites). We currently pay as things are discovered to need repair. We are pursuing a maintenance contract that would provide for a more orderly repair and replacement schedule.

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 426 EMERGENCY PREPAREDNESS					
920.000 UTILITIES	337	400	400	400	0.00
935.000 TORNADO SIREN REPAIR	3,203	4,200	4,200	4,200	0.00
Total EMERGENCY PREPAREDNESS	3,540	4,600	4,600	4,600	0.00

DRAINS 445

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

804.000 Contracted Services is for a contract the Livingston County Drain Commission to help with the education component of Phase II Storm Water regulations. It also includes the "participation" fee in the watershed council. The Contract with the County expires this year and we anticipate resigning with Livingston County.

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 township does not currently have any assessments on any of its vacant properties.

962.000 Permits Fees is for Storm Water Phase II program fees to the State of Michigan. We are pursuing some "green" initiatives that would allow us to be excluded from the Federal Stormwater programs. These costs are included in the Township Hall and Fire Department budgets.

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 445 DRAINS					
727.000 SUPPLIES	0	1,000	1,000	1,000	0.00
804.000 CONTRACTED SERVICES	1,879	8,000	8,000	12,000	50.00
959.000 DRAIN AT LARGE	3,419	3,200	3,200	3,200	0.00
962.000 PERMIT FEES	500	500	500	500	0.00
Total DRAINS	5,797	12,700	12,700	16,700	31.50

ROADS 446

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

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

967.004 Project Cost-Buno RD It is important to keep adding gravel to gravel roads to maintain their integrity. The Township relies on the Road Commission's field personnel in determining which roads to select for this work. The Livingston County Road Commission is recommending some reconstruction and drainage improvements to Buno Road East of Van Amburg.

974.000 Capital improvement None are anticipated this year.

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 446 ROADS					
819.000 ENGINEERING SERVICES	0	5,000	5,000	5,000	0.00
822.000 DUST CONTROL	41,600	55,000	55,000	55,000	0.00
967.004 PROJECT COST- BUNO RD	0	0	0	110,000	0.00
Total ROADS	41,600	60,000	60,000	170,000	183.33

MUNICIPAL REFUSE COLLECTION

528

826.000 Contracts. This line item is for the cost of three (3) yard waste collections and a spring cleanup of bulk items at a central site. We are not anticipating purchasing any large item tags this year.

FINAL BUDGET

FYE 03/11

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 528 MUNICIPAL REFUSE COLLECTION					
826.000 CONTRACTS	7,045	10,000	10,000	5,000	-50.00
Total MUNICIPAL REFUSE COLLECTION	7,045	10,000	10,000	5,000	-50.00

SEWER AND WATER 536

708.000 Per Diem Compensation is for the Utilities Committee. Members are no longer paid through payroll but as 1099 contractors.

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

827.000 Legal Legal expenses for the Woodland Shores water main extension project and finalizing the water ordinance.

FINAL BUDGET

FYE 03/11

Page: 20

3/30/2010

3:14 pm

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 536 SEWER AND WATER					
708.000 PER DIEM COMP	1,005	1,500	1,500	1,500	0.00
804.000 CONTRACTED SERVICES	0	200	200	200	0.00
819.000 ENGINEERING SERVICES	6,320	20,000	20,000	10,000	-50.00
827.000 LEGAL	0	0	0	10,000	0.00
Total SEWER AND WATER	7,325	21,700	21,700	21,700	0.00

PARKS AND RECREATION

751

804.000 Contracted Services is for SELCRA. These payments are made quarterly. The amount was reduced from the previous year due to some outstanding administrative issues that could affect the financial obligations of the Township.

818.000 Consulting No funds were budgeted.

969.000 Contingencies Payment is contingent upon outstanding administrative issues that affect the financial obligations of the Township being resolved.

FINAL BUDGET

FYE 03/11

Page: 21

3/30/2010

3:14 pm

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 751 PARKS AND RECREATION					
804.000 CONTRACTED SERVICES	62,403	63,000	63,000	30,000	-52.38
969.000 CONTINGENCIES	0	0	0	30,000	0.00
Total PARKS AND RECREATION	62,403	63,000	63,000	60,000	-4.76

CONTINGENT LIABILITY

890

827.200 Cont. Liab-TX Appeals. General Motors has appealed their taxes and is requesting an 80% reduction in their taxable values. A group of other business owners have submitted similar appeals. These funds are being set aside to cover the cost of reimbursing them for overpaid taxes should they win their appeals.

827.300 Cont Liability-Bond Reserve. To ensure the Township has adequate cash to make the annual Sewer Bond Debt payment, it is recommended in the recently adopted Capital Improvement Plan/Fiscal Analysis that we reserve funds now to have it available should it be needed.

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

FINAL BUDGET

FYE 03/11

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dept: 890 CONTINGENCY					
827.200 CONT LIABILITY-TAX APPEALS	0	0	0	65,000	0.00
827.300 CONT LIABILITY- BOND RESERVE	0	0	0	200,000	0.00
827.400 CONT LIABILITY-ELECT EQUIPMENT	0	0	0	20,000	0.00
Total CONTINGENCY	0	0	0	285,000	0.00

TRANSFERS 999

This activity center is used to record funds that the general fund appropriates to other funds.

999.208 Transfer Out – Parks This is our share of Sunset Park. Current Balance \$661,800. We have lowered the transfer this year due to reduced revenues in the General Fund. As recommended in the recently adopted Capital Improvement Plan, funds are set aside each year to ensure they are there once the Township is ready to begin a project that is financially significant.

999.209 Transfer Out – Cemetery Perpetual Fund This is to create a perpetual care fund to a level where the interest earned will pay for the care and maintenance of the cemeteries.

999.212 Transfer Out – Liquor Law The Township has surplus money in the Liquor Law fund. The fund balance of that fund will be spent down before the General Fund transfers more money to this activity.

999.249 Transfer out Building Department This is to cover the costs of transferring the building department to Livingston County and unemployment benefits.

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.

999.369 Transfer Out – Building Authority This is the fund which is used to pay the bonds for the fire station and township hall construction. All of the payments come from the general fund appropriation. Debt expires 2019. The current discussions have been to pay off this debt in May of 2010. \$1.44 million will be transferred from the Future Road Funds to the Building Authority. Early payoff will save the Township approximately \$500,000 over the remaining life of the bonds and free up approximately \$200,000 each year. Due to the fact we are paying in excess of 4.8615% average interest and earning significantly less, this is a wise use of the Townships available capital.

999.405 Transfer Out – Municipal Water No transfers are anticipated.

999.702 Transfer Out – Pathways No transfers are anticipated.

999.792 Transfer Out – Future Roads This is to assist in the funding of road improvements. Due to declining revenues, we have reduced the General Fund contribution to the Future Roads Fund.

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Dep: 999 TRANSFERS					
999.208 TRANSFER OUT TO PARKS	150,000	150,000	150,000	50,000	-66.67
999.209 TRANSFER OUT TO CEMETERY FUND	10,000	10,000	10,000	10,000	0.00
999.249 TRAN OUT TO BUILDING DEPT	0	0	0	54,840	0.00
999.257 TRAN OUT TO BUDGET STABILIZ	0	1,400	1,400	1,318	-5.86
999.369 TRANSFER OUT TO BLDG AUTHORITY	198,851	193,676	193,676	24,700	-87.25
999.792 TRANSFER OUT TO FUTURE ROADS	0	250,000	250,000	150,000	-40.00
Total TRANSFERS	358,851	605,076	605,076	290,858	-51.93

FINAL BUDGET

FYE 03/11

Page: 24

3/30/2010

3:14 pm

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 101 - GENERAL FUND					
Expenditures					
Total Expenditures	2,015,480	2,357,188	2,357,188	2,430,714	3.12

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. This amount has been reduced due to several administrative issues that could impact the financial obligations of the Township being resolved. A contingency account has been established should these issues be resolved.

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. The development agreement was signed in 2004 and Sunset was to have their final site plan approved within 3 yrs. of that date. They were granted an 8 month extension in the winter of 2008. They will then have 6 months after the final site plan approval to commence construction of the site improvements for the park and 3 years from the date of commencement of construction to complete their obligations to the Township's park. Sunset has been working on the land balancing.

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.

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 208 - PARKS					
Revenues					
664.000 INTEREST EARNED	11,287	2,500	2,500	3,307	32.28
699.101 TRANSFER IN-GENERAL FUND	150,000	150,000	150,000	50,000	-66.67
Total Revenues	161,287	152,500	152,500	53,307	-65.04

FUND 209 CEMETERY

This fund was setup in the 2007/08 fiscal year for the perpetual care of the Township owned cemeteries. The intent was for the township to contribute annually until a "corpus" was created that would generate enough interest to provide for the care of the cemeteries. Once the interest is generating enough to pay for the upkeep and maintenance of the cemeteries the Cemetery Department (276) in the General Fund can be retired. This fund will have a balance of approximately \$30,200 at the end of FY 2009-10.

699.101 TRANSFER IN-GENERAL FUND These are funds transferred in from the General Fund. The goal is to build up the perpetual care fund to a point that interest earned can sustain the maintenance of the cemeteries.

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 209 - CEMETERY FUND					
Revenues					
664.000 INTEREST EARNED	149	100	100	151	51.00
699.101 TRANSFER IN-GENERAL FUND	10,000	10,000	10,000	10,000	0.00
Total Revenues	10,149	10,100	10,100	10,151	0.50

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

699.101 Transfer-In This amount has been removed as the Liquor Law Fund has a significant fund balance that needs to be spent down before the General Fund will transfer more money in.

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

970.000 Capital Outlay MSP has requested thirty-five (35) audio recorders for the troopers to assist them in report preparation. The anticipated cost is \$6000.

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 212 - LIQUOR LAW ENFORCEMENT FUND					
Revenues					
470.000 LIQUOR LICENSE FEES	7,351	7,100	7,100	7,200	1.41
664.000 INTEREST EARNED	605	300	300	322	7.33
Total Revenues	7,956	7,400	7,400	7,522	1.65

FINAL BUDGET

FYE 03/11

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 212 - LIQUOR LAW ENFORCEMENT FUND					
Expenditures					
804.000 CONTRACTED SERVICES	9,156	11,293	11,293	12,000	6.26
970.000 CAPITAL OUTLAY	0	8,507	8,507	6,000	-29.47
Total Expenditures	9,156	19,800	19,800	18,000	-9.09

FUND 249 BUILDING DEPARTMENT

The Building Department services have been transferred to Livingston County through an intergovernmental agreement. The Township will relinquish its authority and Livingston County will assume that authority in the near future.

REVENUES

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

EXPENDITURES

720.000 Unemployment is for unemployment benefits for employees who have been laid off.

726.000 Inspector Services-County It is anticipated that open permits with associated remaining fees will be transferred to Livingston County for closure.

807.000 Audit An audit of the 2009-2010 fiscal year will occur after April 1.

827.000 Legal It is anticipated some legal expenses resulting from the transfer will occur after April 1.

950.00 Rent The Building Department is no longer paying rent to the General Fund due to the transfer of this activity to Livingston County.

FINAL BUDGET
 FYE 03/11

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 249 - BUILDING DEPARTMENT FUND					
Revenues					
699.101 TRANSFER IN-GENERAL FUND	0	0	0	54,840	0.00
Total Revenues	0	0	0	54,840	0.00

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 249 - BUILDING DEPARTMENT FUND					
Expenditures					
720.000 MICHIGAN EMPLOYMENT SECURITY C	0	0	0	31,540	0.00
726.000 INSPECTOR SERVICES- COUNTY	0	0	0	20,000	0.00
807.000 AUDIT SERVICES	2,154	2,250	2,250	2,300	2.22
827.000 LEGAL	736	1,000	1,000	1,000	0.00
Total Expenditures	2,891	3,250	3,250	54,840	1,587.38

FUND 257 BUDGET STABILIZATION FUND

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

No more than 15 percent of the township's most recent general fund budget or 15 percent of the average of the most recent five annual general fund budgets whichever is less may be kept in this fund. Using 15 percent of this years budget would place our cap at approximately \$426,000.

Obviously, no expenditures are budgeted. As of March 31, 2009, this fund had a balance of \$262,315. 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 03/11

Page: 7

3/30/2010

3:16 pm

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 257 - BUDGET STABILIZATION FUND					
Revenues					
664.000 INTEREST EARNED	49	1,400	1,400	1,318	-5.86
699.101 TRANSFER IN-GENERAL FUND	0	1,400	1,400	1,318	-5.86
Total Revenues	49	2,800	2,800	2,636	-5.86

FINAL BUDGET

FYE 03/11

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 257 - BUDGET STABILIZATION FUND					
Expenditures					
999.000 TRANSFER OUT	0	1,400	1,400	1,318	-5.86
Total Expenditures	0	1,400	1,400	1,318	-5.86

FUND 369 BUILDING AUTHORITY

This is the fund which is used to pay the bonds for the Fire Hall and Township Hall construction. All of the payments come from the general fund appropriation.

Revenue

699.101 Trans in from Gen Fund is the amount of General Funds transferred to this Fund. A portion of the appropriation is moved on a monthly basis to this fund to assure its availability at the time the bonds are due. This is the amount to transfer up to May 2010 when we propose to pay off the outstanding bond early.

699.792 Trans In from Future Roads It is recommended that the Township transfer in \$1.44 million from the Future Roads Fund to pay off the outstanding bond early, in May 2010. This will save the Township approximately \$500,000 over the remaining life of the bond. Since we are earning significantly less interest than we are paying, this would be a wise use of available capital. It also will free up approximately \$200,000 each year in cash flow. The Future Roads Fund has surplus money that is currently uncommitted. For ease of accounting, I am recommending moving all of the money from one fund to the Building Authority Fund. The Future Roads Fund will still retain enough money to participate in a road project per township Policy(no more than 25%).

Expenditures are the principal, interest and agent fees. Principal is paid in the spring and interest in the spring and fall.

999.002 Bond Payment Int. Is the interest amount due up to May, 2010.

999.004 Bond Payment Principle. Is the remaining principle left on the bond as of May 1, 2010.

The bonds have to be paid from the building authority fund rather than the general fund because the borrowing was done through the building authority.

FINAL BUDGET

FYE 03/11

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 369 - BUILDING AUTHORITY					
Revenues					
664.000 INTEREST EARNED	453	250	250	145	-42.00
699.101 TRANSFER IN-GENERAL FUND	198,851	193,676	193,676	24,700	-87.25
699.792 TRANSFER IN FROM FUTURE ROADS	0	0	0	1,440,000	0.00
Total Revenues	199,304	193,926	193,926	1,464,845	655.36

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 369 - BUILDING AUTHORITY					
Expenditures					
999.002 BOND PAYMENT-INTEREST	83,551	78,376	78,376	72,880	-7.01
999.003 AGENT FEES	300	300	300	300	0.00
999.004 BOND PAYMENT PRINCIPAL	115,000	115,000	115,000	1,565,000	1260.87
Total Expenditures	198,851	193,676	193,676	1,638,180	745.84

**FUND 395
WATER DEBT SERVICE**

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

699.405 Transfer in From Municipal Water Funds are transferred in to make the debt payment.

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 395 - WATER DEBT SERVICE FUND					
Revenues					
664.000 INTEREST EARNED	0	200	200	133	-33.50
699.405 TRAN IN FROM MUNICIPAL WATER	175,656	109,734	109,734	108,328	-1.28
Total Revenues	175,656	109,934	109,934	108,461	-1.34

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 395 - WATER DEBT SERVICE FUND					
Expenditures					
Dept: 905 DEBT SERVICE					
999.002 BOND PAYMENT-INTEREST	65,728	64,434	64,434	63,028	-2.18
999.003 AGENT FEES	250	300	300	300	0.00
999.004 BOND PAYMENT PRINCIPAL	45,000	45,000	45,000	45,000	0.00
Total DEBT SERVICE	110,978	109,734	109,734	108,328	-1.28
Total Expenditures	110,978	109,734	109,734	108,328	-1.28

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.

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

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

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

Note: The water fund has an outstanding loan due to the General Fund of \$525,600.

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 405 - MUNICIPAL WATER FUND					
Revenues					
664,000 INTEREST EARNED	10,445	2,900	2,900	2,193	-24.38
Total Revenues	10,445	2,900	2,900	2,193	-24.38

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 405 - MUNICIPAL WATER FUND					
Expenditures					
804.600 CONTRACT SERVICES- CITY MAINT	0	3,387	3,387	3,387	-0.01
999.395 TRANSFER OUT TO WATER DEBT	175,656	109,734	109,734	108,328	-1.28
Total Expenditures	175,656	113,121	113,121	111,715	-1.24

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. 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. We increased the Capital Charge that is billed quarterly to all the current users plus we started billing the vacant lots that have purchased a REU so we could start putting the recommended amount into reserves.

FINAL BUDGET

FYE 03/11

Page: 15

3/30/2010

3:16 pm

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 589 - SEWER CAPITAL RESERVE					
Revenues					
664.000 INTEREST EARNED	1,957	1,000	1,000	1,091	9.10
699.590 TRANSFER IN FROM SEWER O&M	70,000	36,765	36,765	70,000	90.40
Total Revenues	71,957	37,765	37,765	71,091	88.25

FUND 590 SEWER OPERATIONS AND MAINTENANCE FUND

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

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

Revenues are based upon the amount of quarterly billings. The Township Board raised the quarterly Capital Charge \$10 per REU to a total of \$60.50 and the quarterly Operations and Maintenance charge \$6 per REU to a total of \$88 in February of 2010 effective April 1, 2010.

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

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

655.000 NSF Fees charged by the township for non-sufficient funds checks are shown here. I didn't budget any revenue for this because the amount is usually not significant.

Expenditures

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

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

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

Poverty deferrals are the assessments deferred due to financial hardship. They have become a lien on the property and will be collected at the time the property is sold or the owner dies. Our auditor has advised that these should be paid from the sewer fund and not the general fund beginning in 2008/09.

Deferrals during the first four years were paid as a loan from the general fund, being paid back when the lien is paid.

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

537

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

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

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

540

540-804.300 & 400 Contract Services is for Infrastructure Alternatives to manage the Wastewater Treatment Plant and non routine repairs. We are currently entering the 2nd year of a two (2) year contract.

540-811.000 Liability Insurance. We added \$6500 for sewer overflow insurance in 2009.

540-818.000 Consulting Is for professional services that may be required for the sewer system. No funds were budgeted.

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. Additional pump stations came on line last year and the sewage flow increased causing the electricity costs to increase.

540-930.000 Building Maintenance & Repair as the plant ages repairs will be needed more often.

540-931.000 Equipment Maintenance & Repair includes costs of repairing items in the treatment plant. This expenditure will increase as the plant ages.

540-932.000 Grounds Maintenance is the mowing, rubbish and snow plowing.

540-936.000 Collection System Maintenance Repair This is a line item for maintenance repair on the system outside of the sewer plant such as grinder

pump and lift station repairs. We added funds for cleaning the pump stations. We plan on cleaning at least two each year on a rotating basis.

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 O&M budget and the health of the O&M fund.

900

970.000 Capital Outlay \$3,500 has been budgeted for fireproof cabinets to store gas and paint cans, a chemical feed pump and an upgrade to the computers to more effectively run the SCADA system.

974.000 Capital Improvements Money has been budgeted for the repair/replacement of a gearbox and repair the parking lots and purchase parts for pump repair.

905

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

FINAL BUDGET

FYE 03/11

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 590 - SEWER FUND					
Revenues					
642.000 USAGE CHARGE	553,738	550,000	550,000	587,520	6.82
643.000 LATE CHARGE	10,317	11,000	11,000	11,000	0.00
644.000 DELINQUENT FEE ON TAXES	4,958	5,000	5,000	5,000	0.00
645.000 SALE OF MATERIALS	224	200	200	200	0.00
664.000 INTEREST EARNED	2,033	2,000	2,000	500	-75.00
Total Revenues	571,270	568,200	568,200	604,220	6.34

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 590 - SEWER FUND					
Expenditures					
Dept: 537 ADMINISTRATION					
727.000 SUPPLIES	489	500	500	500	0.00
730.000 POSTAGE	1,292	1,500	1,500	2,000	33.33
807.000 AUDIT SERVICES	3,232	3,375	3,375	3,400	0.74
809.000 BANK FEES	0	100	100	100	0.00
818.000 CONSULTING	10,893	19,425	19,425	10,000	-48.52
826.100 COMPUTER SUPPORT SERVICES	983	1,575	1,575	1,600	1.59
827.000 LEGAL	952	2,200	2,200	2,000	-9.09
900.000 PRINTING & PUBLISHING	60	300	300	300	0.00
961.000 ADMINISTRATIVE FEE	4,260	4,448	4,448	4,500	1.17
Total ADMINISTRATION	22,161	33,423	33,423	24,400	-27.00
Dept: 540 OPERATION AND MAINTENANCE					
727.000 SUPPLIES	33,134	34,000	34,000	34,000	0.00
804.300 CONTRACTED SERVICES- FIXED	192,167	193,000	193,000	193,000	0.00
804.400 CONTRACT SERVICES-NON ROUTINE	16,316	18,540	18,540	20,000	7.87
804.500 CONTRACT SERV-SLUDGE REMOVAL	12,204	26,876	26,876	30,000	11.62
811.000 LIABILITY INSURANCE	23,437	28,187	28,187	30,000	6.43
853.000 TELEPHONE	1,148	1,200	1,200	1,200	0.00
920.000 UTILITIES	103,678	95,000	95,000	106,000	11.58
930.000 BUILDING MAINTENANCE & REPAIR	3,202	5,000	5,000	5,000	0.00
930.100 BUILDING SECURITY ALARM	376	650	650	650	0.00
931.000 EQUIPMENT MAINTENANCE & REPAIR	12,274	22,000	22,000	17,000	-22.73
932.000 GROUNDS MAINTENANCE & REPAIR	10,637	8,000	8,000	8,000	0.00
936.000 COLLECTION SYS MAINT REPAIR	62,961	40,000	40,000	50,000	25.00
962.000 PERMIT FEES	2,874	5,000	5,000	5,000	0.00
968.100 TRAN TO RESERVE FUND	70,000	36,765	36,765	70,000	90.40
969.000 CONTINGENCIES	0	4,937	4,937	5,000	1.28
Total OPERATION AND MAINTENANCE	544,407	519,155	519,155	574,850	10.73
Dept: 900 CAPITAL OUTLAY					
970.000 CAPITAL OUTLAY	747	3,805	3,805	3,500	-8.02
974.000 CAPITAL IMPROVEMENTS	14,551	2,695	2,695	15,000	456.59
Total CAPITAL OUTLAY	15,297	6,500	6,500	18,500	184.62
Dept: 905 DEBT SERVICE					
990.300 INT EXP- G.F LOAN	4,297	4,297	4,297	4,300	0.07
Total DEBT SERVICE	4,297	4,297	4,297	4,300	0.07
Total Expenditures	586,162	563,375	563,375	622,050	10.41

**FUND 591
WATER
COUNTRY CLUB ANNEX**

During the 2009 Audit, our auditors recommended we dissolve this fund and move it to the General Fund. The CCA was moved to the LCWA water system in January 2008.

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.

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

616.000 Tap In Fee Fee charged to cover the cost of the new user's capacity in the treatment plant and transmission mains. No new taps have been included in our projections.

642.100 Capital Costs Charge Fee charged on the quarterly utility bill required to make bond payments. Rates have been reviewed by the Utilities Committee and a ten dollar (\$10) quarterly increase per REU has been approved. Rates went up July 2009 and will increase 4/1/10. Vacant parcels that purchased an REU are now paying the quarterly Capital Charge.

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

644.000 Late Charge 10% charge for accounts 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 Special Assessment-Terri Lynn. One REU was purchased over time.

974.000 Capital Improvements This is for future expansion of the sewer main.

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 03/11

Page: 18

3/30/2010

3:16 pm

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 592 - SEWER DEBT SERVICE					
Revenues					
642.100 CAPITAL COSTS CHARGE	278,235	275,456	275,456	492,712	78.87
643.000 LATE CHARGE	5,422	3,500	3,500	3,500	0.00
644.000 DELINQUENT FEE ON TAXES	2,463	3,000	3,000	3,000	0.00
664.000 INTEREST EARNED	43,195	10,000	10,000	5,000	-50.00
669.000 INTEREST FROM SAD PMT	573,257	521,314	521,314	467,633	-10.30
669.200 INTEREST FROM SAD- SPENCER	16,197	15,185	15,185	14,177	-6.64
Total Revenues	918,771	828,455	828,455	986,022	19.02

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 592 - SEWER DEBT SERVICE					
Expenditures					
827.000 LEGAL	8,935	8,800	8,800	9,000	2.27
968.000 DEPRECIATION	836,888	861,570	861,570	860,000	-0.18
Dept: 905 DEBT SERVICE					
990.300 INT EXP-G.F LOAN	8,620	8,620	8,620	8,620	0.00
999.002 BOND PAYMENT-INTEREST	876,788	838,650	838,650	734,063	-12.47
999.003 AGENT FEES	500	500	500	500	0.00
Total DEBT SERVICE	885,908	847,770	847,770	743,183	-12.34
Total Expenditures	1,731,730	1,718,140	1,718,140	1,612,183	-6.17

FUND 593
SPENCER ROAD SEWER DEBT SERVICE

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

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

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

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 593 - SPENCER SEWER DEBT SERVICE					
Revenues					
664.000 INTEREST EARNED	657	1,500	1,500	100	-93.33
669.000 INTEREST FROM SAD PMT	34,953	32,768	32,768	30,584	-6.67
Total Revenues	35,611	34,268	34,268	30,684	-10.46

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 593 - SPENCER SEWER DEBT SERVICE					
Expenditures					
999.001 BOND PAYMENT INT- SPENCER RD	28,540	27,060	27,060	25,560	-5.54
999.003 AGENT FEES	225	300	300	300	0.00
Total Expenditures	28,765	27,360	27,360	25,860	-5.48

**FUND 701
TRUST AND AGENCY**

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

FUND 702 PATHWAYS FUND

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

Revenues

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

699.101 Transfer in General Fund No transfers are budgeted this year.

Expenditures

999.792 Trans out to Future Roads This transfer is to assist in financing the East Grand River sidewalk/pathways which is identified in our Pathways Master Plan as Planned as well as the East Grand River Corridor Plan. These funds consist of escrow funds paid by developers and funds contributed by the Township.

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 702 - PATHWAYS FUND					
Revenues					
608.102 PATHWAY-LASTING IMPRESSIONS	0	0	0	1,200	0.00
664.000 INTEREST EARNED	1,681	0	0	100	0.00
Total Revenues	1,681	0	0	1,300	0.00

FINAL BUDGET

FYE 03/11

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 702 - PATHWAYS FUND					
Expenditures					
999.792 TRANSFER OUT TO FUTURE ROADS	0	0	0	150,000	0.00
Total Expenditures	0	0	0	150,000	0.00

**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.

671.000 Other Revenue These are anticipated funds from the business/property owners along East Grand River who have verbally committed to assist in financing the sidewalk project.

699.101 Transfer In-General Fund \$150,000 has been transferred to the Future Road Improvements Fund from the General Fund until enough funds are available to undertake paving or improving an existing road as determined by the Board.

699.702 Trans In Pathways These are funds transferred in from the Pathways fund to assist in financing the construction of the East Grand River sidewalk/pathways which is identified in the Pathways Master Plan as Planned.

Expenditures

967.000 East Grand River Corridor Project \$150,000 was originally set aside to install decorative lights, sidewalks and banners along the East Grand River Corridor and implement the East Grand River Corridor Plan. \$68,900 has been expended on street lights. The remaining is proposed to be used for the East Grand River sidewalk/pathways project. The funds from the business owners and Pathways Fund will contribute to finance the \$250,000 estimated project cost. This is the estimated cost of Phase I of the East Grand River sidewalk/pathway which is from just East of US 23 to Knowlson.

999.369 Transfer out-Bldg Auth It is recommended we transfer \$1.44 million from the Future Roads Fund to the Building Authority Fund to pay off the building bonds early. This will save the Township approximately \$500,000 over the remaining life of the bonds as well as free up approximately \$200,000 each year. The Township is earning significantly less interest than it is paying and this is a good use of available capital. For ease of accounting, I am recommending transferring all the money from one fund to the Building Authority Fund. Future Roads will still retain enough money to participate in a County road project per Township policy (no more than 25%).

FINAL BUDGET

FYE 03/11

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 792 - FUTURE ROAD IMPROVEMENT					
Revenues					
664.000 INTEREST EARNED	41,052	42,480	42,480	6,500	-84.70
671.000 OTHER REVENUE	0	0	0	25,000	0.00
699.101 TRANSFER IN-GENERAL FUND	0	250,000	250,000	150,000	-40.00
699.702 TRANSFER IN- PATHWAYS	0	0	0	150,000	0.00
Total Revenues	41,052	292,480	292,480	331,500	13.34

FINAL BUDGET

FYE 03/11

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 792 - FUTURE ROAD IMPROVEMENT					
Expenditures					
967.000 PROJECT COSTS	0	150,000	150,000	250,000	66.67
999.369 TRANSFER OUT TO BLDG AUTHORITY	0	0	0	1,440,000	0.00
Total Expenditures	0	150,000	150,000	1,690,000	1,026.67

**FUND 805
LAKESHORE WATER
IMPROVEMENT**

The water system tested high for arsenic so they are rebuilding the system. This is a loan from the Township which will be repaid by an SAD. The total loan approved was \$310,594 at 7% interest.

FINAL BUDGET

FYE 03/11

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 805 - LAKESHORE WATER IMPROV- SAD					
Revenues					
669.000 INTEREST FROM SAD PMT	0	19,184	19,184	17,052	-11.11
672.000 SPECIAL ASSESSMENTS	37,573	31,462	31,462	30,450	-3.22
Total Revenues	37,573	50,646	50,646	47,502	-6.21

FINAL BUDGET

FYE 03/11

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 805 - LAKESHORE WATER IMPROV- SAD					
Expenditures					
990.200 INTEREST EXPENSE	0	19,184	19,184	17,052	-11.11
Total Expenditures	0	19,184	19,184	17,052	-11.11

FUND 812 SAD ROAD MAINTENANCE

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

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

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

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

FINAL BUDGET

FYE 03/11

Page: 28

3/30/2010

3:16 pm

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 812 - SAD ROAD MAINTENANCE					
Revenues					
Dept: 031 PARKLAWN SAD					
672.000 SPECIAL ASSESSMENTS	9,915	10,852	10,852	11,875	9.43
Total PARKLAWN SAD	9,915	10,852	10,852	11,875	9.43
Dept: 033 DONALD/STUHRBURG SAD					
672.100 SPECIAL ASSESSMENTS	0	1,500	1,500	1,500	0.00
Total DONALD/STUHRBURG SAD	0	1,500	1,500	1,500	0.00
Dept: 038 LINK ROAD MAINTENANCE					
672.000 SPECIAL ASSESSMENTS	4,342	4,755	4,755	5,210	9.57
Total LINK ROAD MAINTENANCE	4,342	4,755	4,755	5,210	9.57
Dept: 040 RIDGECREST S.A.D.					
672.000 SPECIAL ASSESSMENTS	4,800	3,900	3,900	3,600	-7.69
Total RIDGECREST S.A.D.	4,800	3,900	3,900	3,600	-7.69
Dept: 054 BIRCHCREST					
672.000 SPECIAL ASSESSMENTS	4,136	4,324	4,324	4,521	4.56
Total BIRCHCREST	4,136	4,324	4,324	4,521	4.56
Total Revenues	23,193	25,331	25,331	26,706	5.43

FINAL BUDGET

FYE 03/11

Page: 29

3/30/2010

3:16 pm

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 812 - SAD ROAD MAINTENANCE					
Expenditures					
Dept: 031 PARKLAWN SAD					
967.000 PROJECT COSTS	9,463	34,077	34,077	41,300	21.20
Total PARKLAWN SAD	9,463	34,077	34,077	41,300	21.20
Dept: 033 DONALD/STUHRBURG SAD					
967.100 ADDTL PROJECT COSTS	1,440	3,011	3,011	3,735	24.05
Total DONALD/STUHRBURG SAD	1,440	3,011	3,011	3,735	24.05
Dept: 038 LINK ROAD MAINTENANCE					
967.000 PROJECT COSTS	4,175	12,435	12,435	13,122	5.52
Total LINK ROAD MAINTENANCE	4,175	12,435	12,435	13,122	5.52
Dept: 039 TRACEY LANE SAD					
967.000 PROJECT COSTS	2,325	6,930	6,930	5,467	-21.11
Total TRACEY LANE SAD	2,325	6,930	6,930	5,467	-21.11
Dept: 040 RIDGECREST S.A.D.					
967.000 PROJECT COSTS	1,851	8,032	8,032	10,943	36.24
Total RIDGECREST S.A.D.	1,851	8,032	8,032	10,943	36.24
Dept: 054 BIRCHCREST					
967.000 PROJECT COSTS	7,596	8,640	8,640	9,860	14.12
Total BIRCHCREST	7,596	8,640	8,640	9,860	14.12
Total Expenditures	26,850	73,125	73,125	84,427	15.46

FUND 814 ROAD PROJECTS

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

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

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

FINAL BUDGET

FYE 03/11

Page: 30

3/30/2010

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Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 814 - ROAD PROJECTS					
Revenues					
Dept: 034 HIGHSLOPE SAD					
669.000 INTEREST FROM SAD PMT	82	1,081	1,081	517	-52.17
672.000 SPECIAL ASSESSMENTS	10,556	7,951	7,951	8,013	0.78
Total HIGHSLOPE SAD	10,638	9,032	9,032	8,530	-5.56
Dept: 059 BRANDYWINE ROAD					
669.000 INTEREST FROM SAD PMT	12,883	10,306	10,306	7,622	-26.04
672.000 SPECIAL ASSESSMENTS	44,811	44,811	44,811	44,811	0.00
Total BRANDYWINE ROAD	57,694	55,117	55,117	52,433	-4.87
Dept: 061 ROSE ANN DRIVE- SAD					
669.000 INTEREST FROM SAD PMT	3,069	4,677	4,677	4,093	-12.49
672.000 SPECIAL ASSESSMENTS	9,022	8,923	8,923	9,022	1.11
Total ROSE ANN DRIVE- SAD	12,092	13,600	13,600	13,115	-3.57
Total Revenues	80,423	77,749	77,749	74,078	-4.72

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. DTE has implemented a 13.4% surcharge. This has been added to the SAD's.

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

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 865 - STREET LIGHTING FUND					
Revenues					
Dept: 070 COUNTRY CLUB ANNEX LT					
672.000 SPECIAL ASSESSMENTS	5,394	5,507	5,507	6,740	22.39
Total COUNTRY CLUB ANNEX LT	5,394	5,507	5,507	6,740	22.39
Dept: 071 DONALD DRIVE LIGHT					
672.000 SPECIAL ASSESSMENTS	170	173	173	219	26.59
Total DONALD DRIVE LIGHT	170	173	173	219	26.59
Dept: 072 BRANDYWINE FARMS LIGHT					
672.000 SPECIAL ASSESSMENTS	934	575	575	697	21.22
Total BRANDYWINE FARMS LIGHT	934	575	575	697	21.22
Dept: 073 HARVEST HILLS LIGHTS					
672.000 SPECIAL ASSESSMENTS	191	588	588	682	15.99
Total HARVEST HILLS LIGHTS	191	588	588	682	15.99
Dept: 074 GREENFIELD POINTE LIGHTS					
672.000 SPECIAL ASSESSMENTS	563	575	575	696	21.04
Total GREENFIELD POINTE LIGHTS	563	575	575	696	21.04
Dept: 075 BRIGHTON GARDENS					
672.000 SPECIAL ASSESSMENTS	692	705	705	857	21.56
Total BRIGHTON GARDENS	692	705	705	857	21.56
Dept: 076 EAGLE HEIGHTS					
672.000 SPECIAL ASSESSMENTS	306	312	312	379	21.47
Total EAGLE HEIGHTS	306	312	312	379	21.47
Dept: 077 GREENFIELD SHORES 1-2-3-4 LOP					
672.000 SPECIAL ASSESSMENTS	865	882	882	745	-15.53
Total GREENFIELD SHORES 1-2-3-4 LOP	865	882	882	745	-15.53
Dept: 078 DE MARIA LIGHTS					
672.000 SPECIAL ASSESSMENTS	308	279	279	416	49.10
Total DE MARIA LIGHTS	308	279	279	416	49.10
Dept: 079 RAVENSWOOD LIGHTS					
672.000 SPECIAL ASSESSMENTS	617	514	514	879	71.01
Total RAVENSWOOD LIGHTS	617	514	514	879	71.01
Dept: 080 MAPLE RIDGE SUB					
672.000 SPECIAL ASSESSMENTS	306	312	312	379	21.47
Total MAPLE RIDGE SUB	306	312	312	379	21.47
Dept: 081 ALGER PINES					
672.000 SPECIAL ASSESSMENTS	563	575	575	697	21.22
Total ALGER PINES	563	575	575	697	21.22
Dept: 082 SHENANDOAH					
672.000 SPECIAL ASSESSMENTS	587	600	600	727	21.17
Total SHENANDOAH	587	600	600	727	21.17
Dept: 084 SHENANDOAH POND HOMEOWNERS					
672.000 SPECIAL ASSESSMENTS	579	591	591	717	21.32
Total SHENANDOAH POND HOMEOWNERS	579	591	591	717	21.32
Dept: 085 OAKS AT BEACH LAKE					
672.000 SPECIAL ASSESSMENTS	1,689	1,724	1,724	2,089	21.17
Total OAKS AT BEACH LAKE	1,689	1,724	1,724	2,089	21.17

FINAL BUDGET

FYE 03/11

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 865 - STREET LIGHTING FUND					
Total Revenues	13,764	13,912	13,912	16,919	21.61

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 865 - STREET LIGHTING FUND					
Expenditures					
Dept: 070 COUNTRY CLUB ANNEX LT					
921.000 STREET LIGHTING	5,477	5,507	5,507	6,740	22.39
Total COUNTRY CLUB ANNEX LT	5,477	5,507	5,507	6,740	22.39
Dept: 071 DONALD DRIVE LIGHT					
921.000 STREET LIGHTING	158	173	173	219	26.59
Total DONALD DRIVE LIGHT	158	173	173	219	26.59
Dept: 072 BRANDYWINE FARMS LIGHT					
921.000 STREET LIGHTING	571	575	575	697	21.22
Total BRANDYWINE FARMS LIGHT	571	575	575	697	21.22
Dept: 073 HARVEST HILLS LIGHTS					
921.000 STREET LIGHTING	571	588	588	682	15.99
Total HARVEST HILLS LIGHTS	571	588	588	682	15.99
Dept: 074 GREENFIELD POINTE LIGHTS					
921.000 STREET LIGHTING	571	575	575	696	21.04
Total GREENFIELD POINTE LIGHTS	571	575	575	696	21.04
Dept: 075 BRIGHTON GARDENS					
921.000 STREET LIGHTING	702	705	705	857	21.56
Total BRIGHTON GARDENS	702	705	705	857	21.56
Dept: 076 EAGLE HEIGHTS					
921.000 STREET LIGHTING	310	312	312	379	21.47
Total EAGLE HEIGHTS	310	312	312	379	21.47
Dept: 077 GREENFIELD SHORES 1-2-3-4 LOP					
921.000 STREET LIGHTING	877	882	882	745	-15.53
Total GREENFIELD SHORES 1-2-3-4 LOP	877	882	882	745	-15.53
Dept: 078 DE MARIA LIGHTS					
921.000 STREET LIGHTING	310	279	279	416	49.10
Total DE MARIA LIGHTS	310	279	279	416	49.10
Dept: 079 RAVENSWOOD LIGHTS					
921.000 STREET LIGHTING	621	514	514	879	71.01
Total RAVENSWOOD LIGHTS	621	514	514	879	71.01
Dept: 080 MAPLE RIDGE SUB					
921.000 STREET LIGHTING	310	312	312	379	21.47
Total MAPLE RIDGE SUB	310	312	312	379	21.47
Dept: 081 ALGER PINES					
921.000 STREET LIGHTING	571	575	575	697	21.22
Total ALGER PINES	571	575	575	697	21.22
Dept: 082 SHENANDOAH					
921.000 STREET LIGHTING	596	600	600	727	21.17
Total SHENANDOAH	596	600	600	727	21.17
Dept: 084 SHENANDOAH POND HOMEOWNERS					
921.000 STREET LIGHTING	588	591	591	717	21.32
Total SHENANDOAH POND HOMEOWNERS	588	591	591	717	21.32
Dept: 085 OAKS AT BEACH LAKE					
921.000 STREET LIGHTING	1,714	1,724	1,724	2,089	21.17
Total OAKS AT BEACH LAKE	1,714	1,724	1,724	2,089	21.17

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 865 - STREET LIGHTING FUND					
Total Expenditures	13,949	13,912	13,912	16,919	21.61

FUND 871 MUNICIPAL REFUSE

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

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

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 871 - MUNICIPAL REFUSE					
Revenues					
Dept: 056 RAVENSWOOD					
672.000 SPECIAL ASSESSMENTS	26,928	26,928	26,928	26,928	0.00
Total RAVENSWOOD	26,928	26,928	26,928	26,928	0.00
Dept: 082 SHENANDOAH					
672.000 SPECIAL ASSESSMENTS	22,464	23,141	23,141	22,913	-0.99
Total SHENANDOAH	22,464	23,141	23,141	22,913	-0.99
Dept: 529 WOODLAND/AIRWAY ASSESSMENT					
672.100 SPECIAL ASSESSMENTS	43,368	56,449	56,449	45,552	-19.30
Total WOODLAND/AIRWAY ASSESSMENT	43,368	56,449	56,449	45,552	-19.30
Total Revenues	92,760	106,518	106,518	95,393	-10.44

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 871 - MUNICIPAL REFUSE					
Expenditures					
Dept: 056 RAVENSWOOD					
967.000 PROJECT COSTS	26,928	26,928	26,928	26,928	0.00
Total RAVENSWOOD	26,928	26,928	26,928	26,928	0.00
Dept: 082 SHENANDOAH					
967.000 PROJECT COSTS	22,464	23,141	23,141	22,913	-0.99
Total SHENANDOAH	22,464	23,141	23,141	22,913	-0.99
Dept: 529 WOODLAND/AIRWAY ASSESSMENT					
967.100 ADDTL PROJECT COSTS	43,201	56,449	56,449	45,552	-19.30
Total WOODLAND/AIRWAY ASSESSMENT	43,201	56,449	56,449	45,552	-19.30
Total Expenditures	92,593	106,518	106,518	95,393	-10.44

FUND 880 SAD AQUATICS

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

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

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 880 - SAD AQUATICS					
Revenues					
Dept: 107 CLARK LAKE AQUATICS					
672.000 SPECIAL ASSESSMENTS	12,650	12,650	12,650	12,650	0.00
Total CLARK LAKE AQUATICS	12,650	12,650	12,650	12,650	0.00
Dept: 550 WOODLAND LAKE AQUATIC					
672.000 SPECIAL ASSESSMENTS	59,483	55,475	55,475	58,319	5.13
Total WOODLAND LAKE AQUATIC	59,483	55,475	55,475	58,319	5.13
Total Revenues	72,133	68,125	68,125	70,969	4.17

Brighton Township

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 880 - SAD AQUATICS					
Expenditures					
Dept: 107 CLARK LAKE AQUATICS					
967.000 PROJECT COSTS	9,001	38,052	38,052	41,900	10.11
Total CLARK LAKE AQUATICS	9,001	38,052	38,052	41,900	10.11
Dept: 550 WOODLAND LAKE AQUATIC					
967.000 PROJECT COSTS	60,207	117,807	117,807	137,856	17.02
Total WOODLAND LAKE AQUATIC	60,207	117,807	117,807	137,856	17.02
Total Expenditures	69,208	155,859	155,859	179,756	15.33