

CHARTER TOWNSHIP OF BRIGHTON

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Adopted Budget 2015-2016

FY 2015-16

Budget Cover Letter

Enclosed is the FY 2015-16 budget for the Charter Township of Brighton which was adopted by the Township Board at their March 16, 2015 meeting following a public hearing. This document represents the culmination of months of work put forth by Department Heads, the Township Manager and the Township Board. Since the distribution of the draft budget on December 1, 2014 there have been four public meetings at which the budget was discussed and opportunities for the public to provide comments.

GENERAL FUND REVENUE

The outlook for the General Fund budget is very good. Property values continue to increase. New housing construction and the addition of new commercial developments (e.g. Lake Trust and Grand Hilton) continue to improve our tax base. Here are the projected revenue highlights:

- Property taxable value is projected to increase 1.6% as a result of the Consumers Price Index. The overall projected increase in taxable value from 2014 to 2015 is approximately 3.66%. Total Taxable value for 2015 is \$1,011,991,567.
- Revenue sharing is based on a constitutional distribution formula and any fluctuation in the amount received is based upon revenue generated through the state sales tax. According to the Michigan Department of Treasury, revenue sharing is forecasted to go up \$50,000 for Brighton Township. This does not include CVTRS money.
- Franchise and peg fees will continue to mirror the housing construction market. New homes have historically equated to new users and additional revenue.
- Application and permit fees associated with new construction will continue to fluctuate as the economy does. The three year trend is positive and we estimate accordingly in the budget.

GENERAL FUND EXPENDITURES

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

- The budget reflects the Board's goal regarding employee compensation, to get wages within +/- 5% of the mid-pointe as stated in Appendix C-1 and Section II, Table 1, Page II-1 of the compensation study of 2014. Implementation is approved to be effective at the beginning of the fiscal year.
- The discretionary line item still exists to address any inflationary scale adjustment "based on the CPI U, Midwest Region, December to December" per the June 23, 2014 minutes and would be revisited in January 2016 following the release of the Bureau of Labor Statistics data.
- Health- care – the budget contains costs associated with the proposed "mapped" rates. Our health care provider no longer offers the plan which was offered in FY 2014-15. The Board has reviewed various plan alternatives as well as the mapped rates. The Township continues to comply with coverage requirements as specified in the Affordable Care Act.

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

SEWER SYSTEM

- The Township began an asset management plan at the end of FY 2014-15. An asset management plan is the practice of managing infrastructure capital assets to minimize the total cost of owning and operating them while delivering the desired service levels. A high performance asset management program incorporates detailed asset inventories, operation and maintenance tasks and long range financial planning to build system capacity, and it puts systems on the road to sustainability.
- The Township auditor performed their annual financial forecast / rate structure analysis for the 2015-16 fiscal year. That analysis was used by the Utility Committee towards the committee recommendation to the Township Board that sewer rates not be adjusted at this time given the positive trend in the financial condition of the system. It was further recommended, and supported by the Board, that the sewer rates (including assumptions) would be revisited in approximately May of 2015 after the completion of the asset management plan.

PATHWAY FUND

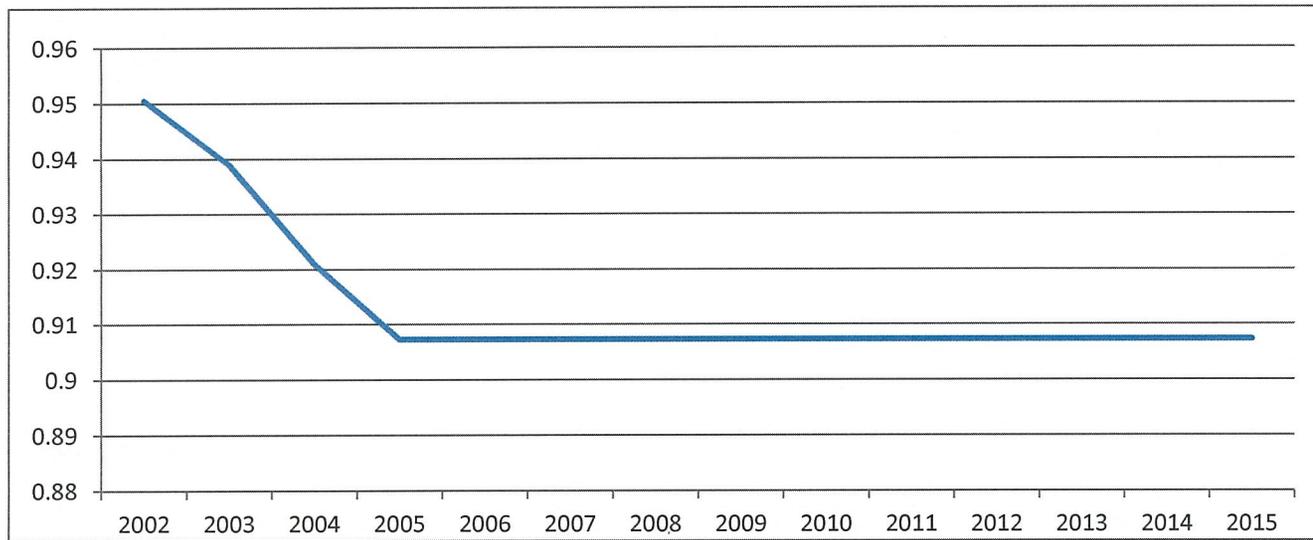
- In 2014 the Township began installing the first phase of sidewalk towards the implementation of the adopted pathway plan. The FY 2015-16 budget completes the construction of phase one and allocates funds toward the design of phase two. Phase two is proposed to extend from Kensington Metro Park to the west along Grand River to Woodruff Creek.

FUTURE ROADS

- The Board has earmarked funds to be used in partnership with the Livingston County Road Commission. Roads slated for improvement include portions of Hyne Road, Buno Road, Spencer Road and Pleasant Valley Road.

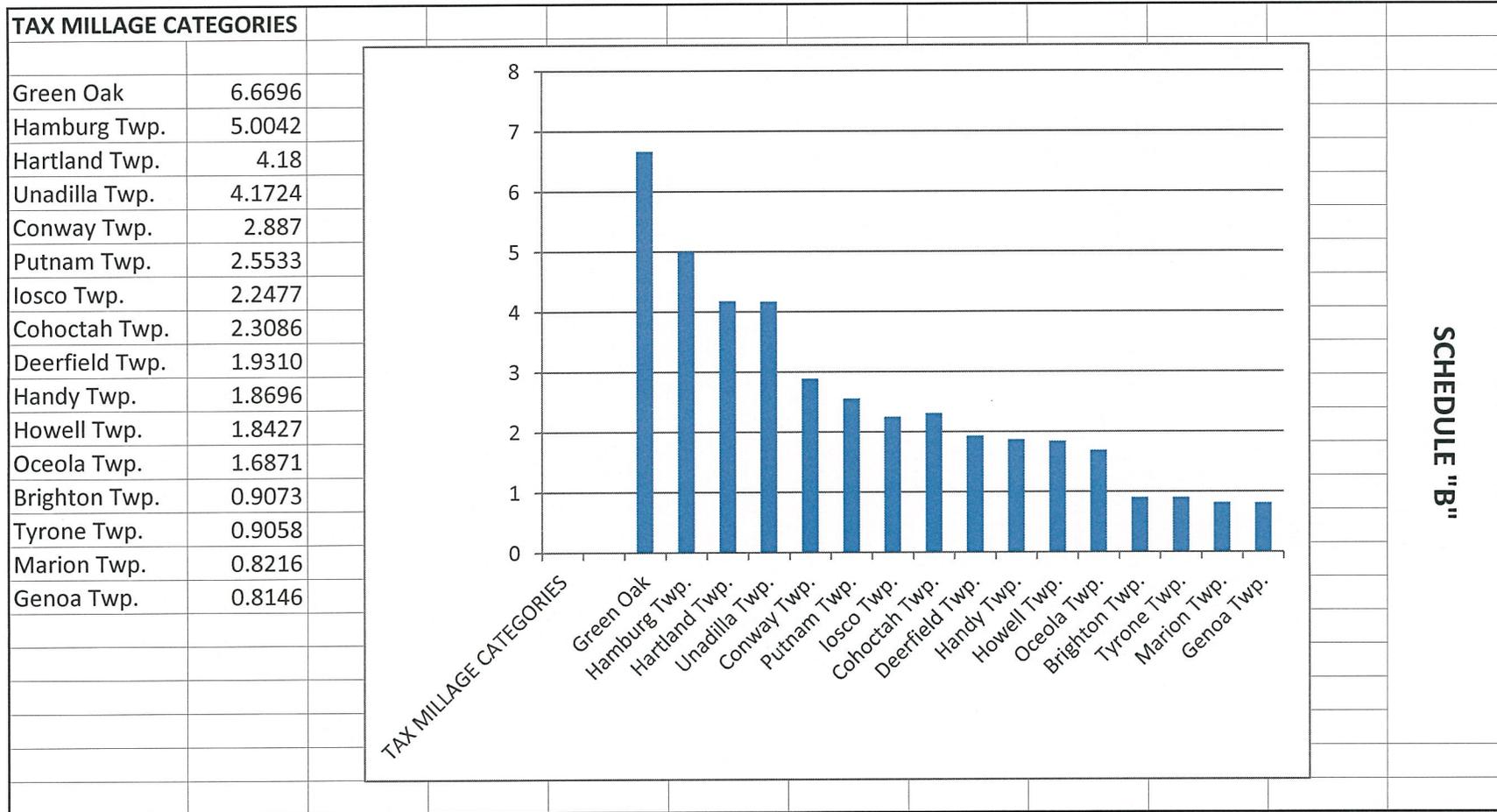
MILLAGE RATE HISTORY

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



SCHEDULE "A"

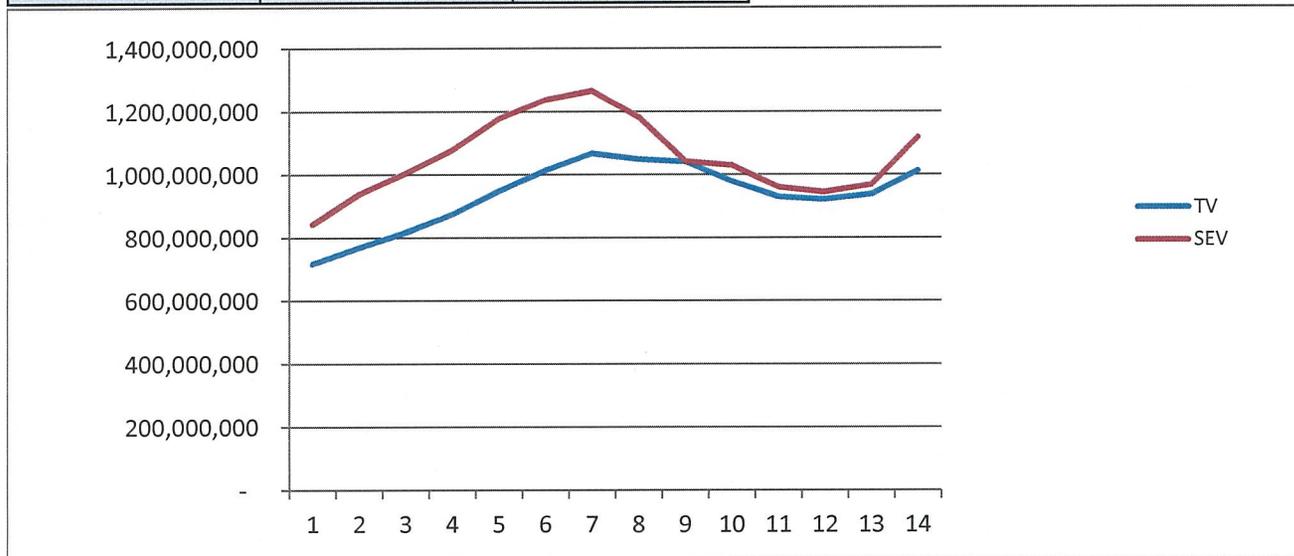
2015 MILLAGE SPREAD



SCHEDULE "B"

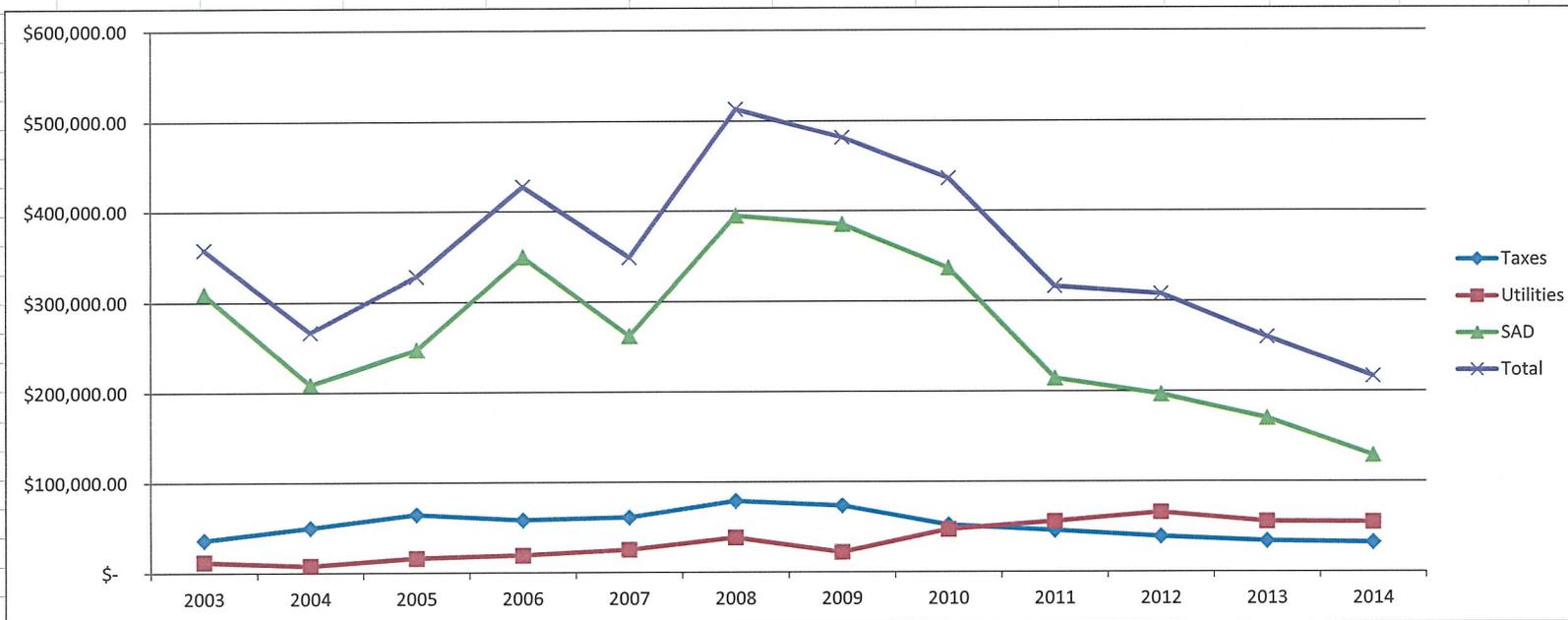
**BRIGHTON CHARTER TOWNSHIP
TAXABLE VALUE / STATE EQUALIZED VALUE
HISTORY 2001 - 2014**

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



SCHEDULE "C"

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Taxes	\$ 36,250.52	\$ 49,760.74	\$ 64,522.90	\$ 58,349.00	\$ 61,195.58	\$ 79,211.70	\$ 73,838.57	\$52,218	\$45,868	\$39,236	\$34,191	\$32,478
Utilities	\$ 12,388.56	\$ 8,257.10	\$ 16,496.56	\$ 19,573.69	\$ 25,503.72	\$ 38,727.09	\$ 22,375.96	\$47,304	\$55,895	\$66,022	\$55,717	\$55,116
SAD	\$ 309,373.25	\$ 208,855.01	\$ 247,571.78	\$ 349,896.10	\$ 262,497.05	\$ 395,122.63	\$ 385,530.03	\$336,898	\$214,895	\$197,084	\$170,462	\$129,276
Total	\$ 358,012.33	\$ 266,872.85	\$ 328,591.24	\$ 427,818.79	\$ 349,196.35	\$ 513,061.42	\$ 481,744.56	\$436,420	\$316,659	\$308,201	\$260,370	\$216,870



SCHEDULE "D"

2014 Delinquency Rates

Legend

Taxes

Utilities

SAD

Total

Source: Brighton Township Treasurers Office

101 GENERAL FUND REVENUES

402.000 Property Taxes. We are projecting 1.6% increase in taxable value due to the CPI, The overall projected increase in taxable value from 2014 to 2015 is approximately 3.66%. Of this overall figure, real property is increasing by approximately 4.46% and personal property is decreasing by approximately 5.06%. Total tentative TV for 2015 (including real & personal) is \$1,011,991,567.

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

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

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

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

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

451.000 Cable TV Fee is our franchise fee collected as a percent of the bills paid by the township residents to Comcast and AT&T. Fees are calculated using todays collections. As permits for housing construction increases so too does the revenue in this third largest revenue category.

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

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

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

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

574.000 State Revenue Sharing is the Township's share of the state sales taxes. Based on State of Michigan projections this single largest revenue source will increase this fiscal year by 2.5%. This does not include any CVTRS allocation.

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

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

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

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

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

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

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

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

664.001 -664.594 is interest on loans made from the general fund to other Funds.

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

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

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

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

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

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

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

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

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

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

669.805 Interest from SAD- Lakeshore.

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

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

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

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

678.000 Reimbursement-State - In December 2014 the Legislature called for a special election to be held in May 2015 to increase the sales tax to provide road funding. Additionally a date has now been set for a Presidential Primary in March 2016. Both of these elections will be reimbursable through the State of Michigan.

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 101 - GENERAL FUND				
Revenues				
402.000	855,319	860,000	851,402	875,000
423.000	275	270	272	270
445.000	808	500	914	800
447.000	247,474	240,000	248,729	245,000
448.000	26,326	26,000	24,949	26,000
448.100	539	600	545	600
451.000	289,458	280,000	232,697	305,000
460.000	12,976	13,000	12,450	13,000
481.000	900	500	375	500
482.000	1,740	1,200	1,140	1,200
482.100	1,700	1,200	1,200	1,200
482.200	16,775	13,000	15,415	14,000
482.300	120	100	120	100
574.000	1,312,515	1,320,000	1,174,646	1,370,000
607.000	4,800	4,800	4,800	4,800
609.000	57,512	30,000	45,872	40,000
609.100	8,050	5,000	15,070	8,000
615.000	900	1,000	1,250	1,000
622.000	4,150	0	0	4,000
625.000	1,160	200	720	250
627.000	30	200	180	200
645.000	3,052	3,000	2,332	3,000
645.100	515	500	697	500
646.000	0	100	0	100
655.000	595	100	560	100
664.000	10,387	30,000	24,456	30,000
664.405	0	11,500	11,500	11,500
664.589	0	2,800	2,800	2,800
664.590	0	4,300	4,297	4,300
664.592	39,217	8,620	8,620	8,620
664.594	0	12,000	12,000	12,000
664.595	0	2,000	2,000	2,000
664.596	0	2,000	2,000	2,000
667.000	79,186	75,000	79,378	79,000
667.200	137,484	137,490	137,484	137,490
669.591	18,407	13,736	13,604	9,029
669.805	8,371	6,407	4,261	4,577
671.000	95	1,000	31	500
672.591	79,920	76,320	0	75,240
672.805	30,510	22,883	0	21,793
675.000	23,916	16,000	21,537	27,992
676.000	19,320	7,500	7,823	7,500
677.000	9,449	4,600	5,769	4,600
678.000	0	0	0	32,000
687.000	403	100	532	100
699.257	0	900	0	900

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

Fund: 101 - GENERAL FUND

Revenues

Total Revenues

FYE 2014
Year
Actual

FYE 2015
Amended
Budget

FYE 2015
Year
Actual

FYE 2016
Adopted
Budget

3,304,355

3,236,426

2,974,428

3,388,561

GENERAL FUND 101 EXPENDITURES

LEGISLATIVE – TOWNSHIP BOARD 101

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

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

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

716.600 Discretionary Increase - This line item allocates funds based on 2.9% of wages and is budgeted for distribution contingent upon Board approval. This coincides with Board Action of June 23, 2014 regarding the April 1, 2014 Classification and Compensation Study prepared by Municipal Consulting Services. In January of 2016 the Board will review the Bureau of Labor Statistics CPI U, Midwest Region, December to December report with the goal of bringing all positions within +/- 5% of the mid-point as stated in Appendix C-i and Section II, Table 1, Page II-I which should be adjusting annually.

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

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

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

818.000 Consulting. Consulting for the legislative board not associated with a particular project. This includes funding for the Capital Improvement Plan/ Fiscal Analysis.

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

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

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

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

958.000 Dues are MTA, SEMCOG and MML.

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

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

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

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

FINAL BUDGET
 FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 101 LEGISLATIVE-TWSP BOARD				
702.000 SALARY-ELECTED	27,735	27,630	26,460	28,000
715.000 FICA	1,719	1,720	1,640	2,000
715.010 MEDICARE	402	410	383	410
716.600 DISCRETIONARY INCREASE	0	0	0	23,600
717.000 LIFE INSURANCE	194	180	190	200
718.000 PENSION	6,908	6,910	6,908	6,910
718.100 PENSION FEES	536	600	418	600
727.000 SUPPLIES	100	500	284	500
811.100 WORKERS'COMP	26	60	27	100
818.000 CONSULTING	5,000	10,000	2,577	10,000
819.000 ENGINEERING SERVICES	14,345	15,000	12,034	15,000
860.000 EDUCATION	334	1,000	550	2,400
873.000 MILEAGE/TRAVEL	360	200	95	200
900.000 PRINTING & PUBLISHING	10,249	9,000	9,075	9,000
900.100 ORDINANCE CODIFICATION	550	8,000	550	8,000
958.000 DUES	8,060	9,000	8,080	9,000
958.700 ECONOMIC DEVOPMENT	0	18,000	18,000	15,000
958.750 SMALL BUSINESS DEVELOPMENT	2,000	0	0	2,000
969.000 CONTINGENCIES	0	1,000	198	1,000
Total LEGISLATIVE-TWSP BOARD	78,517	109,210	87,470	133,920

SUPERVISOR 171

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

718.000 Pension Is the employer cost for the Supervisor to participate in the defined contribution plan which is 10% of the Supervisors wages.

958.000 Dues are for the State Supervisor's organization.

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

FINAL BUDGET
 FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 171 SUPERVISOR				
702.000 SALARY-ELECTED	28,683	28,580	27,364	28,700
715.000 FICA	1,778	1,780	1,697	1,800
715.010 MEDICARE	416	420	397	500
717.000 LIFE INSURANCE	65	70	65	100
718.000 PENSION	2,857	2,860	2,857	2,900
718.100 PENSION FEES	196	200	130	200
727.000 SUPPLIES	0	50	0	50
811.100 WORKERS'COMP	26	60	27	60
860.000 EDUCATION	436	600	0	600
873.000 MILEAGE/TRAVEL	174	200	0	200
958.000 DUES	0	200	0	200
969.000 CONTINGENCIES	0	500	0	500
970.000 CAPITAL OUTLAY	864	500	0	2,000
Total SUPERVISOR	<u>35,496</u>	<u>36,020</u>	<u>32,537</u>	<u>37,810</u>

ADMINISTRATION

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

703.000 Salary Full-Time This is the salary line item for the Township Manager. An increase has been factored into these figures to ensure that employees are within (- 5%) of the compensation study mid-point effective April 1, 2015. See notes per 101.716.600.

706.000 Hourly Full-Time This is the line item for the Assistant to the Township Manager. This position was created/filled in December 2013. An increase has been factored into these figures effective April 1, 2015 per budget worksheet dated 1/22/2015. See notes per 101.716.600.

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

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

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

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

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

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

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

969.000 Contingencies This is for unanticipated expenses.

970.000 Capital Outlay

FINAL BUDGET
 FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 172 ADMINISTRATION-MANAGER				
703.000 SALARY-NOT ELECTED	80,373	83,000	78,857	88,240
706.000 HOURLY FULL TIME	10,310	36,350	34,076	38,310
707.000 HOURLY- PART TIME	-1,134	15,000	2,187	16,672
715.000 FICA	5,873	8,450	7,267	9,010
715.010 MEDICARE	1,374	1,990	1,699	2,110
716.000 HOSPITALIZATION INSURANCE	0	7,950	6,374	26,730
716.500 PAYMENT IN LIEU OF HEALTH INS	1,833	2,000	2,000	2,000
717.000 LIFE INSURANCE	323	540	516	550
718.000 PENSION	5,048	7,650	5,712	7,730
719.000 DISABILITY INS	1,565	2,320	2,249	2,390
727.000 SUPPLIES	199	500	226	500
730.000 POSTAGE	299	300	148	300
811.100 WORKERS'COMP	232	580	253	610
818.000 CONSULTING	150	1,000	756	1,000
860.000 EDUCATION	595	4,000	1,199	4,000
873.000 MILEAGE/TRAVEL	716	1,800	80	1,800
958.000 DUES	805	1,950	883	1,950
969.000 CONTINGENCIES	86	1,000	0	1,000
970.000 CAPITAL OUTLAY	0	2,000	0	2,000
Total ADMINISTRATION-MANAGER	<u>108,645</u>	<u>178,380</u>	<u>144,481</u>	<u>206,902</u>

ELECTIONS

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

When the draft budget was prepared it was anticipated that there might be two special elections so monies were included in the contingency line item to reflect their overall impact on the budget. In late December 2014 the Legislature called for a special election to be held in May 2015 to increase the sales tax to provide road funding. Additionally a date has now been set for a Presidential Primary in March 2016. Both of these elections will be reimbursable through the State of Michigan. Projected reimbursement is included in the budget and the contingencies have been allocated to the applicable line items.

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. An increase has been factored into these figures to ensure that employees are within (- 5%) of the compensation study mid-point effective April 1, 2015. See notes per 101.716.600.

704.000 Deputy This is where the wages for the Deputy are listed; time is split between Elections (191) and Clerk (215) and varies from year to year depending on the projected election activities. This is an approved full-time position and is budgeted full time but currently staffed part-time. This is due to the retirement of the previous deputy clerk and shifting of responsibilities. An increase has been factored into these figures effective April 1, 2015 per budget worksheet dated 1/22/2015. See notes per 101.716.600.

706.000 Hourly full-time This is time that the accountant and records clerk/clerk assistant spend on elections. An increase has been factored into these figures to ensure that employees are within (- 5%) of the compensation study mid-point effective April 1, 2015. See notes per 101.716.600.

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

714.000 Election worker covers the cost of the poll workers essentially.

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

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

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

730.000 Postage for miscellaneous election related mail.

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

818.100 Consulting and Accuracy Testing Michigan election law requires that public accuracy tests be conducted on all voting machines. Each piece of equipment needs to be programmed and tested.

860.000 Education Training and education plans include work related education. MI Election law requires certification every two (2) years.

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

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

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

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

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

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

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 191 ELECTIONS				
702.000 SALARY-ELECTED	7,758	11,815	10,552	8,940
704.000 WAGES - DEPUTY	10,377	27,840	17,178	26,900
706.000 HOURLY FULL TIME	1,423	2,830	2,478	17,430
707.000 HOURLY- PART TIME	667	4,000	-638	4,030
714.000 ELECTION WORKER	3,140	34,600	32,825	34,000
715.000 FICA	1,254	2,880	2,234	2,630
715.010 MEDICARE	293	680	522	620
716.000 HOSPITALIZATION INSURANCE	3,398	6,320	5,671	4,890
717.000 LIFE INSURANCE	48	120	116	100
718.000 PENSION	47	170	100	1,150
719.000 DISABILITY INS	26	50	44	30
727.000 SUPPLIES	1,394	6,000	5,056	8,100
730.000 POSTAGE	2,561	8,000	6,273	8,000
737.000 SMALL EQUIPMENT EXPENSE	0	300	0	600
811.100 WORKERS'COMP	50	180	69	160
818.100 CONSULTING-ACCURACY TESTING	550	8,000	7,510	8,000
860.000 EDUCATION	150	500	100	3,700
873.000 MILEAGE/TRAVEL	309	750	79	1,000
900.000 PRINTING & PUBLISHING	1,254	300	270	400
931.000 EQUIPMENT MAINTENANCE & REPAIR	0	1,800	1,681	600
940.000 EQUIPMENT RENTAL	0	1,000	759	300
958.000 DUES	165	20	0	200
969.000 CONTINGENCIES	0	0	0	1,000
970.000 CAPITAL OUTLAY	0	1,000	0	1,000
Total ELECTIONS	<u>34,862</u>	<u>119,155</u>	<u>92,878</u>	<u>133,780</u>

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. An increase has been factored into these figures effective April 1, 2015 per budget worksheet dated 1/22/2015. See notes per 101.716.600.

706.000 Hourly Full Time includes the wages for the Assistant Assessor and Assessor/Clerical employee. An increase has been factored into these figures to ensure that employees are within (- 5%) of the compensation study mid-point effective April 1, 2015. See notes per 101.716.600.

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

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

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

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

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

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

727.000 Supplies include miscellaneous office supplies.

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

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

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

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

970.000 Capital Expenditures- Aerial Imagery cost sharing with Livingston County. Per the I.T. consultant inventory and replacement prioritization. I.T. related expenses (monitors and work stations) will be charged in 101.299.970.000.

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 209 ASSESSOR				
703.000 SALARY-NOT ELECTED	59,974	67,970	64,578	68,460
706.000 HOURLY FULL TIME	64,404	69,760	66,444	74,680
707.090 WAGES - CLERICAL O/T	0	930	0	930
708.000 PER DIEM COMP	2,940	4,000	840	4,000
715.000 FICA	8,640	8,900	8,472	9,280
715.010 MEDICARE	2,021	2,090	1,981	2,170
716.000 HOSPITALIZATION INSURANCE	40,779	47,650	45,373	48,870
716.500 PAYMENT IN LIEU OF HEALTH INS	5,629	5,630	5,629	5,630
717.000 LIFE INSURANCE	774	800	684	690
718.000 PENSION	5,001	6,690	4,900	8,120
719.000 DISABILITY INS	2,604	2,660	2,573	2,580
727.000 SUPPLIES	569	1,200	579	1,200
730.000 POSTAGE	4,732	5,200	4,948	5,200
811.100 WORKERS'COMP	682	1,290	599	1,340
860.000 EDUCATION	1,929	3,000	1,472	3,000
873.000 MILEAGE/TRAVEL	127	200	122	200
900.000 PRINTING & PUBLISHING	2,447	2,600	1,852	2,600
958.000 DUES	814	900	311	900
969.000 CONTINGENCIES	0	500	0	500
970.000 CAPITAL OUTLAY	1,200	1,000	0	4,400
Total ASSESSOR	<u>205,266</u>	<u>232,970</u>	<u>211,356</u>	<u>244,750</u>

Clerk 215

The clerk's office is responsible for Accounts Payable, payroll, general ledger, utility billing, records management, cemetery records, FOIA, some communications (newsletter), township hall reservations, and large item drop off, solicitor's permits and elections. We have worked to institute improved record retrieval methods including equipment purchases; software upgrades; and the establishment of operational systems to improve efficiency; save money; and ultimately provide for better record retrieval and storage.

702.000 Salary – This is where the wages for the Clerk are listed; time is split between Elections (191) and Clerk (215) and varies from year to year depending on the projected election activities. An increase has been factored into these figures to ensure that employees are within (- 5%) of the compensation study mid-point effective April 1, 2015. See notes per 101.716.600.

704.000 Deputy – This is where the wages for the Deputy are listed; time is split between Elections (191) and Clerk (215) and varies from year to year depending on the projected election activities. This is an approved full-time position and is budgeted full time but currently staffed part-time. This is due to the retirement of the previous deputy clerk and shifting of responsibilities. An increase has been factored into these figures effective April 1, 2015 per budget worksheet dated 1/22/2015. See notes per 101.716.600.

706.000 Hourly full-time and 707.000 Hourly part-time – Wages for full-time accountant and full-time records clerk / clerk assistant. Hourly part-time is for the addition of staffing during vacations and extended leave periods. An increase has been factored into these figures to ensure that employees are within (- 5%) of the compensation study mid-point effective April 1, 2015. See notes per 101.716.600.

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

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

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

807.000 Audit services is the line item for the money allocated for the audit of the clerk's books (General Ledger, Utility Billing, Payroll and Accounts Payable) and is shared between the clerk, treasurer, sewer and water. We are in Year Three of a

three year contract with Pfeffer, Hanniford & Palka. This line item reflects the clerk's portion of that expense.

826.200 Record Retention Services – Covers costs for record storage, retrieval and destruction. We have implemented a regular purging and destruction schedule to assist us with maintaining proper records and purchase plastic-type boxes for permanent records instead of the paper banker boxes. No monies have been included for rental of storage space or renovations of existing space but it might have to be considered in the future.

860.000 Education – Training and education plans include work related education in the areas of Record Retention, FOIA, clerking, records, and continued Fund Balance training and user groups and attendance at the annual Michigan Association of Municipal Clerks conference, International Institute of Municipal Clerks annual conference and Regional meetings. Plans are to continue to send staff through the Clerk's Institute and MMC Academy.

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

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

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

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

970.000 Capital Outlay – Monies for the purchase of a new computer and printer for the clerk's office.

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

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 215 TOWNSHIP CLERK				
702.000 SALARY-ELECTED	46,021	43,758	42,236	50,620
704.000 WAGES - DEPUTY	14,259	12,450	11,927	14,490
706.000 HOURLY FULL TIME	63,223	67,770	63,992	75,320
707.000 HOURLY- PART TIME	48	1,000	955	10,070
715.000 FICA	7,842	7,740	7,318	9,330
715.010 MEDICARE	1,834	1,830	1,712	2,190
716.000 HOSPITALIZATION INSURANCE	44,750	84,210	59,164	68,420
717.000 LIFE INSURANCE	877	750	722	750
718.000 PENSION	2,335	3,560	2,148	6,800
719.000 DISABILITY INS	1,278	1,260	1,217	1,240
727.000 SUPPLIES	1,024	1,200	582	1,200
730.000 POSTAGE	184	300	97	400
737.000 SMALL EQUIPMENT EXPENSE	0	300	0	600
807.000 AUDIT SERVICES	9,350	9,600	9,600	12,000
811.100 WORKERS'COMP	277	450	208	530
826.200 RECORD RETENTION SERVICES	1,841	3,000	130	3,000
860.000 EDUCATION	2,078	2,400	1,239	2,000
873.000 MILEAGE/TRAVEL	758	1,000	890	1,000
900.200 NEWSLETTER	3,067	5,000	2,849	5,000
958.000 DUES	602	750	635	500
969.000 CONTINGENCIES	0	300	0	300
970.000 CAPITAL OUTLAY	0	1,500	380	500
Total TOWNSHIP CLERK	201,650	250,128	207,999	266,260

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. An increase has been factored into these figures to ensure that employees are within (- 5%) of the compensation study mid-point effective April 1, 2015. See notes per 101.716.600.

704.000 Deputy Full time wages of the Deputy Treasurer. An increase has been factored into these figures to ensure that employees are within (- 5%) of the compensation study mid-point effective April 1, 2015. . See notes per 101.716.600.

707.000 Hourly Part Time. This is for the part time employee that works in the Treasurers office. This employee is budgeted for an average of thirty (33) hours per week. An increase has been factored into these figures to ensure that employees are within (- 5%) of the compensation study mid-point effective April 1, 2015.

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

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

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

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

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

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

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

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

970.000 Capital Outlay

FINAL BUDGET
 FYE MARCH 31, 2016

Brighton Township

	FYE 2014	FYE 2015	FYE 2015	FYE 2016
	Year	Amended	Year	Adopted
	Actual	Budget	Actual	Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 253 TREASURER				
702.000 SALARY-ELECTED	53,779	55,570	52,788	59,560
704.000 WAGES - DEPUTY	37,407	39,550	37,728	41,100
704.030 WAGES- DEPUTY O/T	0	100	0	100
707.000 HOURLY- PART TIME	20,483	19,940	18,846	27,510
715.000 FICA	6,983	7,145	6,775	8,070
715.010 MEDICARE	1,633	1,675	1,585	1,890
716.000 HOSPITALIZATION INSURANCE	36,701	42,880	36,830	46,000
716.500 PAYMENT IN LIEU OF HEALTH INS	0	0	0	2,000
717.000 LIFE INSURANCE	581	600	543	600
718.000 PENSION	1,511	1,625	1,430	5,380
719.000 DISABILITY INS	625	650	521	650
727.000 SUPPLIES	321	1,500	468	1,500
727.250 PROPERTY TAX FORMS	4,626	3,300	3,196	3,400
730.000 POSTAGE	9,022	10,130	9,054	10,130
737.000 SMALL EQUIPMENT EXPENSE	0	1,100	132	1,100
807.000 AUDIT SERVICES	9,350	9,600	9,600	9,600
809.000 BANK FEES	0	500	0	500
811.100 WORKERS'COMP	173	375	168	430
818.000 CONSULTING	0	500	550	500
860.000 EDUCATION	2,210	4,000	1,583	4,000
873.000 MILEAGE/TRAVEL	176	500	443	500
958.000 DUES	395	500	110	500
969.000 CONTINGENCIES	0	500	0	500
970.000 CAPITAL OUTLAY	0	1,500	0	2,000
Total TREASURER	<u>185,977</u>	<u>203,740</u>	<u>182,350</u>	<u>227,520</u>

TOWNSHIP HALL AND GROUNDS

265

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

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

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

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

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

920.000 Utilities include electricity for lights, heating and cooling.

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

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

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

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

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

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

974.000 Capital Improvements Potential projects include: joint flagpole with MSP, building access/security measures, landscaping at select pump stations and municipal signage locations.

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

FINAL BUDGET
 FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 265 TOWNSHIP HALL/GROUNDS				
707.000 HOURLY- PART TIME	122	5,000	0	5,000
715.000 FICA	8	320	0	320
715.010 MEDICARE	2	80	0	80
727.000 SUPPLIES	9,817	13,000	11,340	13,500
730.000 POSTAGE	-660	700	-779	700
737.000 SMALL EQUIPMENT EXPENSE	0	1,000	226	1,000
804.000 CONTRACTED SERVICES	2,758	2,500	2,268	2,500
811.100 WORKERS'COMP	77	185	84	185
818.000 CONSULTING	0	6,000	1,000	6,000
920.000 UTILITIES	18,708	18,000	13,465	18,000
921.000 STREET LIGHTING	8,746	9,000	7,662	9,000
930.000 BUILDING MAINTENANCE & REPAIR	10,141	16,000	16,645	15,000
931.000 EQUIPMENT MAINTENANCE & REPAIR	5,683	10,000	4,757	10,000
932.000 GROUNDS MAINTENANCE & REPAIR	12,538	15,000	12,716	20,000
965.000 CHARGEBACK TAXES	17,881	10,617	1,963	15,000
969.000 CONTINGENCIES	0	500	0	500
974.000 CAPITAL IMPROVEMENTS	2,102	20,000	3,565	45,000
977.000 CAPITAL OUTLAY- EQUIPMENT	0	1,000	0	1,000
Total TOWNSHIP HALL/GROUNDS	<u>87,922</u>	<u>128,902</u>	<u>74,911</u>	<u>162,785</u>

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. Previous year had brush clearing which may need to be budgeted for every few years.

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

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 276 CEMETERY				
932.000 GROUNDS MAINTENANCE & REPAIR	4,770	15,000	4,379	10,000
Total CEMETERY	<u>4,770</u>	<u>15,000</u>	<u>4,379</u>	<u>10,000</u>

OTHER CHARGES AND SERVICES

299

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

716.200 HICA Health Insurance Claims Assessment. This is a new "fee" assessed to people who have insurance. Since our employee group is less than fifty (50) people, we will be assessed .75% of our health care premiums. Effective FY 14-15 Blue Cross has included this figure in the premium rates and as a result are reflected in the departments which have employees that receive healthcare.

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

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

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

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

826.100 Computer Support Services this includes all annual maintenance programs such as BS&A, Fund Balance, Arcview and Appex. Dot.Net software for dog licenses is budgeted to be purchased.

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

853.000 Telephone These are expenses for telephone and maintenance services.

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

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

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

940.000 Equipment Rental. Lease on the postage machine.

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

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

970.000 Capital Outlay is for large equipment items that may need replacement during the year. Included in this are phone system upgrades, upgrade of township hall computers as needed and a high speed/ OCR administrative copier.

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 299 OTHER CHARGES & SERVICES				
718.000 PENSION	0	1,000	0	1,000
737.000 SMALL EQUIPMENT EXPENSE	0	500	0	500
804.000 CONTRACTED SERVICES	11,316	20,000	15,011	20,000
804.800 CONTRACTED SERVICES-MSP	0	12,000	4,208	12,000
811.000 LIABILITY INSURANCE	26,530	27,400	27,422	30,000
811.200 IDENTITY THEFT INSURANCE	777	780	712	780
826.100 COMPUTER SUPPORT SERVICES	15,582	23,500	15,761	8,500
827.000 LEGAL	52,925	105,000	38,955	105,000
853.000 TELEPHONE	8,381	13,000	7,216	13,000
861.000 GAS AND OIL	1,242	1,500	1,182	1,500
931.000 EQUIPMENT MAINTENANCE & REPAIR	3,547	8,000	4,771	8,000
933.000 VEHICLE MAINTENANCE & REPAIR	1,157	1,500	1,298	1,500
940.000 EQUIPMENT RENTAL	1,656	2,200	1,656	2,200
951.000 LEASE-BACK MSP/DIETZ	137,484	137,490	126,027	137,500
969.000 CONTINGENCIES	0	500	0	500
970.000 CAPITAL OUTLAY	29,614	65,000	3,563	40,000
Total OTHER CHARGES & SERVICES	290,211	419,370	247,783	381,980

FIRE DEPARTMENT

336

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

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

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

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

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

- Resealing expansion block wall joints. -
- Electrical meter housing – abandoned / needs to be removed

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

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

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

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

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

FINAL BUDGET
 FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 336 FIRE DEPARTMENT				
804.700 CONTRACTED SERVICES- BAFA	3,932	5,000	4,629	5,000
818.000 CONSULTING	200	7,000	0	7,000
921.000 STREET LIGHTING	348	350	256	350
923.000 WATER /SEWER FEE	322	1,000	307	1,500
930.000 BUILDING MAINTENANCE & REPAIR	4,258	5,000	3,217	5,000
932.000 GROUNDS MAINTENANCE & REPAIR	2,776	3,000	758	5,000
956.000 DRAIN ASSESSMENT/PRPTY TAX	60	50	0	50
974.000 CAPITAL IMPROVEMENTS	59,400	45,000	12,031	25,000
Total FIRE DEPARTMENT	<u>71,296</u>	<u>66,400</u>	<u>21,197</u>	<u>48,900</u>

PLANNING DEPARTMENT BUDGET 400

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

703.000 Salary-Not Elected This is for 82.5% of the Township Planner's wages. The remaining 17.5% is split with 10% budgeted under code enforcement and 7.5% budgeted under liquor enforcement. An increase has been factored into these figures effective April 1, 2015 per budget worksheet dated 1/22/2015. See notes per 101.716.600.

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

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

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

718.000 Pension All full time general employees and full time elected officials participate in an employer provided Defined Benefit retirement plan; both divisions are actuarially fully funded. The Board has approved an additional 4% of funding beyond the actuarial required funding (ARC) for the full time general employees division of the plan to help offset future pension costs. 82.5% of the Township Planner is allocated here. The remaining 17.5% is split with 10% budgeted under code enforcement and 7.5% budgeted under liquor enforcement.

803.000 Contracted Special Projects This line item is for special projects that the Township Board would like to investigate through consulting services. Cost to digitize records. This would be a two year project with 50% of the project budgeted for in the current fiscal year. The Master Plan document was updated 2014 and minor adjustments to other plans (e.g. pathway, parks, strategic, etc.) may be necessary.

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

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

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

970.00 Capital Outlay Funds allocated here are for implementation of BS&A Software (building department.net).

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014	FYE 2015	FYE 2015	FYE 2016
	Year	Amended	Year	Adopted
	Actual	Budget	Actual	Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 400 PLANNING				
703.000 SALARY-NOT ELECTED	52,093	52,600	49,969	54,140
708.000 PER DIEM COMP	8,040	11,000	9,300	11,000
715.000 FICA	3,450	3,260	3,098	3,360
715.010 MEDICARE	807	770	725	790
716.000 HOSPITALIZATION INSURANCE	18,351	19,660	19,326	20,160
717.000 LIFE INSURANCE	232	220	213	227
718.000 PENSION	2,216	2,115	2,094	2,890
719.000 DISABILITY INS	1,051	1,000	966	1,000
727.000 SUPPLIES	443	1,000	473	1,000
730.000 POSTAGE	395	2,000	527	2,000
803.000 CONTRACTED-SPECIAL PROJECTS	10,579	10,000	2,344	50,000
811.100 WORKERS'COMP	123	545	205	560
819.000 ENGINEERING SERVICES	45,978	40,000	38,582	45,000
860.000 EDUCATION	50	1,000	360	1,000
873.000 MILEAGE/TRAVEL	0	200	0	200
900.900 PUBLISHING	2,235	2,000	1,910	2,000
958.000 DUES	0	120	60	120
969.000 CONTINGENCIES	0	500	0	500
970.000 CAPITAL OUTLAY	0	15,000	9,202	17,500
Total PLANNING	<u>146,043</u>	<u>162,990</u>	<u>139,352</u>	<u>213,447</u>

CODE ENFORCEMENT 412

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

703.000 Salary-Not Elected - The Township Planner has a portion of their wages charged here (82.5% in the Planning Department and the remaining 17.5% is split with 10% budgeted under code enforcement and 7.5% budgeted under liquor enforcement). An increase has been factored into these figures effective April 1, 2015 per budget worksheet dated 1/22/2015. See notes per 101.716.600.

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

718.000 Pension All full time general employees and full time elected officials participate in an employer provided Defined Benefit retirement plan; both divisions are actuarially fully funded. The Board has approved an additional 4% of funding beyond the actuarial required funding (ARC) for the full time general employees division of the plan to help offset future pension costs. 82.5% of the Township Planner is allocated in the planning department. The remaining 17.5% is split with 10% budgeted under code enforcement and 7.5% budgeted under liquor enforcement.

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

970.000 Capital Outlay None are budgeted.

FINAL BUDGET
 FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 412 CODE ENFORCEMENT				
703.000 SALARY-NOT ELECTED	6,183	6,380	6,061	6,570
715.000 FICA	383	400	376	410
715.010 MEDICARE	90	105	88	100
716.000 HOSPITALIZATION INSURANCE	2,039	2,390	2,273	2,450
717.000 LIFE INSURANCE	26	30	26	30
718.000 PENSION	246	260	253	990
719.000 DISABILITY INS	117	130	117	130
727.000 SUPPLIES	8	100	30	100
730.000 POSTAGE	0	100	0	100
811.100 WORKERS'COMP	47	75	33	70
969.000 CONTINGENCIES	169	500	0	500
Total CODE ENFORCEMENT	9,308	10,470	9,255	11,450

EMERGENCY PREPAREDNESS 426

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

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

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 426 EMERGENCY PREPAREDNESS				
920.000 UTILITIES	377	500	356	500
935.000 TORNADO SIREN REPAIR	4,851	4,400	4,634	5,000
Total EMERGENCY PREPAREDNESS	<u>5,228</u>	<u>4,900</u>	<u>4,990</u>	<u>5,500</u>

DRAINS 445

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

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

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

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

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

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 445 DRAINS				
727.000 SUPPLIES	0	100	0	100
804.000 CONTRACTED SERVICES	716	3,000	824	3,000
959.000 DRAIN AT LARGE	4,505	10,000	8,681	10,000
962.000 PERMIT FEES	500	500	130	500
Total DRAINS	5,721	13,600	9,635	13,600

ROADS 446

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

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

974.000 Capital Improvement - Livingston County Road Commission is conducting a 2015 Primary Pavement Preservation Program. This work could include pavement repairs and/or crack sealing.

FINAL BUDGET
 FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 446 ROADS				
819.000 ENGINEERING SERVICES	1,483	5,000	603	5,000
822.000 DUST CONTROL	29,176	55,000	38,641	55,000
974.000 CAPITAL IMPROVEMENTS	0	100,000	85,264	100,000
Total ROADS	30,658	160,000	124,508	160,000

ENVIRONMENTAL 525

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

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

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

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

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

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 525 ENVIRONMENTAL				
804.000 CONTRACTED SERVICES	800	2,000	800	2,000
818.200 CONSULT-COLLET DUMP MONITORING	20,917	26,100	22,293	26,100
827.000 LEGAL	19,846	18,000	15,656	18,000
967.000 PROJECT COSTS	10,247	7,000	7,345	7,000
Total ENVIRONMENTAL	51,811	53,100	46,094	53,100

MUNICIPAL REFUSE COLLECTION 528

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

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 528 MUNICIPAL REFUSE COLLECTION				
826.000 CONTRACTS	1,299	3,200	1,694	3,200
Total MUNICIPAL REFUSE COLLECTION	1,299	3,200	1,694	3,200

SEWER AND WATER 536

708.000 Per Diem Compensation is for the Utilities Committee.

804.000 Contracted Services This is for services to assist the Utilities Committee. The Township has hired OHM to complete an asset management plan which should be completed in April / May 2015. Coordinating this resource with the purchase of a CMMS system.

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

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

974.000 Capital Improvements Funds for utility system expansion for neighborhoods that have recently expressed interest in utility services or partnering with the private sector for main extensions which would benefit the community at large are budgeted here. No specific project has been identified at the time of budget adoption.

Note: This general fund department was the source of private / public matching funding towards the construction of the Old US23 water main (Spencer – Webber).

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 536 SEWER AND WATER				
708.000 PER DIEM COMP	1,875	1,500	975	1,500
804.000 CONTRACTED SERVICES	13,981	24,000	1,531	5,000
819.000 ENGINEERING SERVICES	1,568	10,000	8,894	10,000
827.000 LEGAL	5,213	10,000	1,713	10,000
969.000 CONTINGENCIES	0	500	0	500
974.000 CAPITAL IMPROVEMENTS	473,516	500,000	498,408	500,000
Total SEWER AND WATER	496,152	546,000	511,521	527,000

PARKS AND RECREATION 751

804.000 Contracted Services is for SELCRA, our regional recreation authority. SELCRA provides recreational opportunities for Brighton Township residents. As of February 2015, the SELCRA Board and member communities continue to explore the long term service / funding model to ensure viability of these recreational asset. The figure included in the budget will require additional Board action, following member community discussions, prior to disbursement.

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

969.000 Contingencies No funds are budgeted.

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 751 PARKS AND RECREATION				
804.000 CONTRACTED SERVICES	56,195	65,873	55,579	95,000
818.000 CONSULTING	0	15,000	0	15,000
Total PARKS AND RECREATION	<u>56,195</u>	<u>80,873</u>	<u>55,579</u>	<u>110,000</u>

CONTINGENT LIABILITY

890

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

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

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

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 890 CONTINGENCY				
827.200 CONT LIABILITY-TAX APPEALS	0	10,000	0	10,000
Total CONTINGENCY	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>

TRANSFERS 999

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

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

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

999.249 Transfer Out Building Department – This activity is no longer active. In FY 2012-13 the Township finalized the remaining outstanding inspection costs which were part of the transition from Township Building Department to the County Building Department.

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

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

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

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

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

FINAL BUDGET
 FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Dept: 999 TRANSFERS				
999.208 TRANSFER OUT TO PARKS	50,000	50,000	50,000	50,000
999.209 TRANSFER OUT TO CEMETERY FUND	10,000	10,000	10,000	10,000
999.257 TRAN OUT TO BUDGET STABILIZ	0	900	0	900
999.702 TRANSFER OUT TO PATHWAY FUND	10,000	10,000	153,385	110,000
999.792 TRANSFER OUT TO FUTURE ROADS	150,000	350,000	350,000	250,000
Total TRANSFERS	<u>220,000</u>	<u>420,900</u>	<u>563,385</u>	<u>420,900</u>

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 101 - GENERAL FUND				
Expenditures				
Total Expenditures	2,327,027	3,225,308	2,773,354	3,382,804
Total GENERAL FUND	977,328	11,118	201,074	5,757

FUND 208 PARKS

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

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

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

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

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

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

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

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

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 208 - PARKS				
Revenues				
664.000 INTEREST EARNED	1,722	2,400	2,412	2,400
699.101 TRANSFER IN-GENERAL FUND	50,000	50,000	50,000	50,000
Total Revenues	51,722	52,400	52,412	52,400

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Total PARKS	51,722	52,400	52,412	52,400

FUND 209 CEMETERY

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

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

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 209 - CEMETERY FUND				
Revenues				
664.000 INTEREST EARNED	115	100	126	100
699.101 TRANSFER IN-GENERAL FUND	10,000	10,000	10,000	10,000
Total Revenues	10,115	10,100	10,126	10,100

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Total CEMETERY FUND	10,115	10,100	10,126	10,100

FUND 212 LIQUOR LAW ENFORCEMENT

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

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

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

970.000 Capital Outlay The Township has historically purchased equipment such as in-car cameras to be used for enhanced alcohol enforcement. Two Michigan State Police specific in-car camera systems are proposed.

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

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 212 - LIQUOR LAW ENFORCEMENT FUND				
Revenues				
470.000 LIQUOR LICENSE FEES	7,763	7,700	8,037	7,700
664.000 INTEREST EARNED	131	100	117	100
Total Revenues	<u>7,895</u>	<u>7,800</u>	<u>8,154</u>	<u>7,800</u>

FINAL BUDGET
 FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 212 - LIQUOR LAW ENFORCEMENT FUND				
Expenditures				
703.000 SALARY-NOT ELECTED	0	4,880	4,635	4,930
715.000 FICA	0	310	287	310
715.010 MEDICARE	0	80	67	80
716.000 HOSPITALIZATION INSURANCE	0	1,530	1,505	1,750
717.000 LIFE INSURANCE	0	20	19	20
718.000 PENSION	0	200	185	920
719.000 DISABILITY INS	0	90	85	90
811.100 WORKERS'COMP	0	60	15	60
970.000 CAPITAL OUTLAY	0	10,000	0	8,300
Total Expenditures	0	17,170	6,799	16,460
 Total LIQUOR LAW ENFORCEMENT FUND	 7,895	 -9,370	 1,355	 -8,660

**FUND 249
BUILDING DEPARTMENT**

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

FUND 257 BUDGET STABILIZATION FUND

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

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

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

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 257 - BUDGET STABILIZATION FUND				
Revenues				
664.000 INTEREST EARNED	2,459	900	1,913	2,500
699.101 TRANSFER IN-GENERAL FUND	0	900	0	2,500
Total Revenues	<u>2,459</u>	<u>1,800</u>	<u>1,913</u>	<u>5,000</u>

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 257 - BUDGET STABILIZATION FUND				
Expenditures				
999.000 TRANSFER OUT	0	900	0	2,500
Total Expenditures	0	900	0	2,500
Total BUDGET STABILIZATION FUND	2,459	900	1,913	2,500

**FUND 395
WATER DEBT SERVICE**

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

699.405 Transfer In From Municipal Water The Board paid off the remaining bond balance in 2013 per the approved Capital Improvement Plan/Fiscal Analysis. Repayment to the General Fund is now paid from Fund 405.

FUND CLOSED – 2013-2014

FUND 405 MUNICIPAL WATER

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

REVENUE

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

616.000 Tap In Fee Water tap fee is the cost to purchase the right to tap into the Water System and is measured in whole REU's. The Water tap fee is determined by action of the Township Board and at the time of adoption of this budget the fee is \$5,700 per REU.

EXPENSES

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

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

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

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

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 405 - MUNICIPAL WATER FUND				
Revenues				
610.000 COMMODITY SURCHARGE	1,605	900	683	1,500
664.000 INTEREST EARNED	959	1,000	1,247	1,000
Total Revenues	2,565	1,900	1,930	2,500

FINAL BUDGET
 FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 405 - MUNICIPAL WATER FUND				
Expenditures				
804.600 CONTRACT SERVICES- CITY MAINT	0	3,600	3,680	3,800
990.300 INT EXP- GF LOAN	11,500	11,500	11,500	11,500
Total Expenditures	<hr/> 11,500	<hr/> 15,100	<hr/> 15,180	<hr/> 15,300
Total MUNICIPAL WATER FUND	<hr/> -8,935	<hr/> -13,200	<hr/> -13,250	<hr/> -12,800

FUND 589 SEWER CAPITAL RESERVE

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

699.590 Transfer in from Sewer O + M. This is the amount we “save” every year for future repairs to the treatment plant and collection system. This amount is dependent upon the health of the sewer O + M fund.

EXPENSES

972.000 Capital Replacement Funds were reserved to cover the cost of replacing the capital components of the sewer system as the system aged.

990.300 Interest Ex-Sewer Cap Res Loan This is for interest paid on a General Fund loan to the Sewer Capital Reserve Account. The loan was intended to help bring the reserve up to a minimum funding reserve level and defray raising the O+M charge this year. Annual interest on the \$140,000 loan from 2012.

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

During budget work sessions it was recommended by the Utility Committee and confirmed by the Board that the quarterly User Fee remain at its current rate but will be revisited, and potentially adjusted, once the Asset Management Plan and CIP/Fiscal analysis is completed in April /May 2015.

FINAL BUDGET
 FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 589 - SEWER CAPITAL RESERVE				
Revenues				
664.000 INTEREST EARNED	1,188	800	1,069	1,000
699.590 TRANSFER IN FROM SEWER O&M	0	29,601	0	30,000
Total Revenues	<u>1,188</u>	<u>30,401</u>	<u>1,069</u>	<u>31,000</u>

FINAL BUDGET
 FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 589 - SEWER CAPITAL RESERVE				
Expenditures				
990.300 INT EXP- GF LOAN	2,800	2,800	2,800	2,800
Total Expenditures	<hr/> 2,800	<hr/> 2,800	<hr/> 2,800	<hr/> 2,800
Total SEWER CAPITAL RESERVE	<hr/> -1,612	<hr/> 27,601	<hr/> -1,731	<hr/> 28,200

FUND 590 SEWER OPERATIONS AND MAINTENANCE FUND

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

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

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

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

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

Expenditures

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

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

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

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

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

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

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

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

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

540

540-804.300 & 400 Contract Services is for the outside contractor to manage the Wastewater Treatment Plant and non routine repairs. The Township received updated proposals from contractors to perform this service beginning April 1, 2014. This account has been increased in recent years to reflect the increased costs of call outs for grinder pump failures and for locates/startups.

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

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

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

540-930.000 Building Maintenance & Repair as the plant ages repairs will be needed more often. We anticipate some driveway maintenance and repairs will be required in the near future. Priorities may change with the adoption of the asset management plan

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

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

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

and lift station repairs. This line item will require close monitoring as we are experiencing more system failures and blockages.

540-968.100 Transfer to Reserve Fund: At inception of the sewer system (2002) it was recommended the Board transfer \$70,000 each year to the Reserve Fund for large system repairs. The annual amount is determined by the health of the O&M fund. Following the annual audit the Board will revisit the cash balance of this fund and consider a transfer at that time.

900

970.000 Capital Outlay - Proposed CMMS purchase and implementation. Once the Asset Management Plan is completed in April / May of 2015, the prioritization of making capital improvements will be revisited.

971.000 Grinder Pump / Parts As our system ages, the replacement of grinder pumps, via rebuilt units or new units, will become more common. With an estimated useful life of 10-15 years for new units the purchase of replacement pumps and parts will be tracked separately to aid in the asset management process.

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

905

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

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

NOTE: The quarterly User Fee is reviewed annually. During budget work sessions it was recommended by the Utility Committee and confirmed by the Board that the quarterly Fee remain at its current rate but will be revisited, and potentially adjusted, once the Asset Management Plan and CIP/Fiscal Analysis is completed in April /May 2015.

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 590 - SEWER O & M FUND				
Revenues				
642.000 USAGE CHARGE	639,995	675,450	684,729	708,992
643.000 LATE CHARGE	12,603	12,000	13,656	12,000
644.000 DELINQUENT FEE ON TAXES	5,274	5,000	5,737	5,000
664.000 INTEREST EARNED	334	200	441	200
Total Revenues	658,206	692,650	704,563	726,192

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 590 - SEWER O & M FUND				
Expenditures				
Dept: 537 ADMINISTRATION				
727.000 SUPPLIES	929	500	522	500
730.000 POSTAGE	2,009	2,200	1,634	2,200
807.000 AUDIT SERVICES	4,800	4,800	4,800	4,800
809.000 BANK FEES	0	100	0	100
818.000 CONSULTING	12,621	8,000	2,898	8,000
826.100 COMPUTER SUPPORT SERVICES	2,487	2,800	2,349	2,800
827.000 LEGAL	2,580	6,000	1,195	6,000
900.000 PRINTING & PUBLISHING	0	200	0	200
961.000 ADMINISTRATIVE FEE	4,800	4,800	4,800	4,800
Total ADMINISTRATION	<hr/> 30,226	<hr/> 29,400	<hr/> 18,197	<hr/> 29,400
Dept: 540 OPERATION AND MAINTENANCE				
727.000 SUPPLIES	20,168	35,000	24,450	35,000
804.300 CONTRACTED SERVICES- FIXED	192,167	192,200	191,000	193,708
804.400 CONTRACT SERVICES-NON ROUTINE	24,163	24,000	29,778	25,000
804.500 CONTRACT SERV-SLUDGE REMOVAL	21,158	30,000	30,018	30,000
811.000 LIABILITY INSURANCE	25,489	26,400	19,709	26,400
853.000 TELEPHONE	1,122	1,200	951	1,200
920.000 UTILITIES	104,579	110,000	88,296	110,000
930.000 BUILDING MAINTENANCE & REPAIR	0	12,000	824	12,000
930.100 BUILDING SECURITY ALARM	517	550	494	550
931.000 EQUIPMENT MAINTENANCE & REPAIR	1,654	25,000	8,747	25,000
932.000 GROUNDS MAINTENANCE & REPAIR	11,400	9,000	8,192	11,000
936.000 COLLECTION SYS MAINT REPAIR	181,419	122,601	136,732	95,000
962.000 PERMIT FEES	3,404	4,000	3,510	3,500
968.100 TRAN TO RESERVE FUND	0	0	0	30,000
969.000 CONTINGENCIES	0	3,000	0	3,000
Total OPERATION AND MAINTENANCE	<hr/> 587,241	<hr/> 594,951	<hr/> 542,699	<hr/> 601,358
Dept: 900 CAPITAL OUTLAY				
970.000 CAPITAL OUTLAY	0	1,000	0	30,000
971.000 GRINDER PUMPS/PARTS	10,387	40,000	41,245	40,000
974.000 CAPITAL IMPROVEMENTS	0	23,000	0	10,000
Total CAPITAL OUTLAY	<hr/> 10,387	<hr/> 64,000	<hr/> 41,245	<hr/> 80,000
Dept: 905 DEBT SERVICE				
990.300 INT EXP- GF LOAN	4,297	4,297	3,223	4,297
Total DEBT SERVICE	<hr/> 4,297	<hr/> 4,297	<hr/> 3,223	<hr/> 4,297
Total Expenditures	<hr/> 632,151	<hr/> 692,648	<hr/> 605,364	<hr/> 715,055
Total SEWER O & M FUND	<hr/> 26,056	<hr/> 2	<hr/> 99,199	<hr/> 11,137

FUND 592 SEWER DEBT SERVICE

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

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

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

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

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

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

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

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

699.101 Transfer In From General Fund – None planned.

EXPENSES

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

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

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

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

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 592 - SEWER DEBT SERVICE				
Revenues				
616.000 TAP IN FEE	205,200	500,000	790,020	102,600
642.100 CAPITAL COSTS CHARGE	675,311	687,810	690,690	698,418
643.000 LATE CHARGE	14,385	10,000	14,915	13,000
644.000 DELINQUENT FEE ON TAXES	6,965	7,000	7,060	7,000
664.000 INTEREST EARNED	5,415	4,000	5,688	4,000
669.000 INTEREST FROM SAD PMT	309,639	266,195	258,494	213,537
669.200 INTEREST FROM SAD- SPENCER	10,864	8,467	13,315	7,621
Total Revenues	1,227,779	1,483,472	1,780,182	1,046,176

FINAL BUDGET
 FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 592 - SEWER DEBT SERVICE				
Expenditures				
827.000 LEGAL	23	1,000	0	1,000
968.000 DEPRECIATION	839,943	880,000	0	840,000
997.007 BOND ISSUANCE-AMORTIZATION	33,695	33,695	0	33,695
Dept: 905 DEBT SERVICE				
990.300 INT EXP- GF LOAN	8,620	8,620	8,620	8,620
990.500 INT EXP GF LOAN 2013- 1.2 M	12,000	12,000	12,000	12,000
990.600 INT EXP GF LOAN 09/13 \$200,000	0	2,000	2,000	2,000
990.700 INT EXP GF LOAN 12/13 \$200,000	0	2,000	2,000	2,000
999.002 BOND PAYMENT-INTEREST	550,213	518,113	485,413	452,713
999.003 AGENT FEES	225	230	300	300
Total DEBT SERVICE	<u>571,058</u>	<u>542,963</u>	<u>510,333</u>	<u>477,633</u>
Total Expenditures	<u>1,444,719</u>	<u>1,457,658</u>	<u>510,333</u>	<u>1,352,328</u>
Total SEWER DEBT SERVICE	<u>-216,939</u>	<u>25,814</u>	<u>1,269,849</u>	<u>-306,152</u>

FUND 593
SPENCER ROAD SEWER DEBT SERVICE

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

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

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

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 593 - SPENCER SEWER DEBT SERVICE				
Revenues				
664.000 INTEREST EARNED	375	200	459	200
669.000 INTEREST FROM SAD PMT	22,881	15,591	15,591	14,032
Total Revenues	23,256	15,791	16,050	14,232

FINAL BUDGET
 FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 593 - SPENCER SEWER DEBT SERVICE				
Expenditures				
968.000 DEPRECIATION	22,123	0	0	22,123
999.001 BOND PAYMENT INT- SPENCER RD	20,995	19,295	19,295	17,555
999.003 AGENT FEES	225	0	300	300
Total Expenditures	<hr/> 43,343	<hr/> 19,295	<hr/> 19,595	<hr/> 39,978
Total SPENCER SEWER DEBT SERVICE	<hr/> -20,087	<hr/> -3,504	<hr/> -3,545	<hr/> -25,746

**FUND 701
TRUST AND AGENCY**

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

FUND 702 PATHWAYS FUND

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

Revenues

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

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

Expenditures

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

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 702 - PATHWAYS FUND				
Revenues				
664.000 INTEREST EARNED	453	300	317	300
699.101 TRANSFER IN-GENERAL FUND	10,000	10,000	296,769	110,000
Total Revenues	10,453	10,300	297,087	110,300

FINAL BUDGET
 FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 702 - PATHWAYS FUND				
Expenditures				
967.000 PROJECT COSTS	0	355,385	212,690	180,000
Total Expenditures	0	355,385	212,690	180,000
Total PATHWAYS FUND	10,453	-345,085	84,397	-69,700

**FUND 703
CURRENT TAX COLLECTIONS**

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

FUND 792 FUTURE ROAD IMPROVEMENTS

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

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

Expenditures

967.000 – Project Costs – It is recommended that the Township utilize existing undesignated funds in the Future Road Improvement department by partnering with the Livingston County Road Commission to address distressed roads such as portions of Hyne Road, Buno Road, Spencer Road and Pleasant Valley Road.

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 792 - FUTURE ROAD IMPROVEMENT				
Revenues				
664.000 INTEREST EARNED	6,533	8,000	5,365	7,000
699.101 TRANSFER IN-GENERAL FUND	150,000	350,000	350,000	250,000
Total Revenues	156,533	358,000	355,365	257,000

FINAL BUDGET
 FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 792 - FUTURE ROAD IMPROVEMENT				
Expenditures				
Dept: 064 HYNE ROAD				
967.000 PROJECT COSTS	0	0	0	402,500
Total HYNE ROAD	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 402,500
Dept: 065 BUNO ROAD				
967.000 PROJECT COSTS	0	0	0	7,600
Total BUNO ROAD	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 7,600
Dept: 066 SPENCER ROAD				
967.000 PROJECT COSTS	0	0	0	209,000
Total SPENCER ROAD	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 209,000
Dept: 067 PLEAS VAL- S OF 96				
967.000 PROJECT COSTS	0	0	0	377,000
Total PLEAS VAL- S OF 96	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 377,000
Dept: 068 PLEAS VAL-N OF 96				
967.000 PROJECT COSTS	0	0	0	3,900
Total PLEAS VAL-N OF 96	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 3,900
Total Expenditures	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 1,000,000
Total FUTURE ROAD IMPROVEMENT	<hr/> 156,533	<hr/> 358,000	<hr/> 355,365	<hr/> -743,000

Fund 793 Construction Escrow

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

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 793 - CONSTRUCTION ESCROW				
Revenues				
664.000 INTEREST EARNED	0	200	1,058	200
Total Revenues	0	200	1,058	200

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Total CONSTRUCTION ESCROW	0	200	1,058	200

FUND 812 SAD ROAD MAINTENANCE

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

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

FINAL BUDGET
 FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 812 - SAD ROAD MAINTENANCE				
Revenues				
Dept: 031 PARKLAWN SAD				
664.000 INTEREST EARNED	57	100	30	100
Total PARKLAWN SAD	<hr/> 57	<hr/> 100	<hr/> 30	<hr/> 100
Dept: 033 DONALD/STUHRBURG SAD				
664.000 INTEREST EARNED	12	10	11	10
Total DONALD/STUHRBURG SAD	<hr/> 12	<hr/> 10	<hr/> 11	<hr/> 10
Dept: 038 LINK ROAD MAINTENANCE				
664.000 INTEREST EARNED	10	10	6	10
Total LINK ROAD MAINTENANCE	<hr/> 10	<hr/> 10	<hr/> 6	<hr/> 10
Dept: 040 RIDGECREST S.A.D.				
664.000 INTEREST EARNED	17	20	11	20
Total RIDGECREST S.A.D.	<hr/> 17	<hr/> 20	<hr/> 11	<hr/> 20
Dept: 054 BIRCHCREST				
664.000 INTEREST EARNED	12	10	9	10
Total BIRCHCREST	<hr/> 12	<hr/> 10	<hr/> 9	<hr/> 10
Total Revenues	<hr/> 109	<hr/> 150	<hr/> 67	<hr/> 150

FINAL BUDGET
 FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 812 - SAD ROAD MAINTENANCE				
Expenditures				
Dept: 031 PARKLAWN SAD				
967.000 PROJECT COSTS	10,755	20,880	6,309	9,874
Total PARKLAWN SAD	<hr/> 10,755	<hr/> 20,880	<hr/> 6,309	<hr/> 9,874
Dept: 033 DONALD/STUHRBURG SAD				
967.100 ADDTL PROJECT COSTS	1,980	6,370	850	4,757
Total DONALD/STUHRBURG SAD	<hr/> 1,980	<hr/> 6,370	<hr/> 850	<hr/> 4,757
Dept: 038 LINK ROAD MAINTENANCE				
967.000 PROJECT COSTS	2,688	4,020	1,000	2,084
Total LINK ROAD MAINTENANCE	<hr/> 2,688	<hr/> 4,020	<hr/> 1,000	<hr/> 2,084
Dept: 040 RIDGECREST S.A.D.				
967.000 PROJECT COSTS	1,549	6,290	2,030	4,278
Total RIDGECREST S.A.D.	<hr/> 1,549	<hr/> 6,290	<hr/> 2,030	<hr/> 4,278
Dept: 054 BIRCHCREST				
967.000 PROJECT COSTS	475	4,540	1,240	3,312
Total BIRCHCREST	<hr/> 475	<hr/> 4,540	<hr/> 1,240	<hr/> 3,312
Total Expenditures	<hr/> 17,447	<hr/> 42,100	<hr/> 11,429	<hr/> 24,305
Total SAD ROAD MAINTENANCE	<hr/> -17,338	<hr/> -41,950	<hr/> -11,362	<hr/> -24,155

FUND 814 ROAD PROJECTS

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

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

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 814 - ROAD PROJECTS				
Revenues				
664.000 INTEREST EARNED	131	200	120	200
Dept: 061 ROSE ANN DRIVE- SAD				
664.000 INTEREST EARNED	4	10	2	5
669.000 INTEREST FROM SAD PMT	1,871	1,800	1,403	1,800
672.000 SPECIAL ASSESSMENTS	7,218	7,220	7,218	7,220
Total ROSE ANN DRIVE- SAD	<hr/> 9,093	<hr/> 9,030	<hr/> 8,623	<hr/> 9,025
Total Revenues	<hr/> 9,224	<hr/> 9,230	<hr/> 8,743	<hr/> 9,225

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Total ROAD PROJECTS	9,224	9,230	8,743	9,225

FUND 865 STREET LIGHTING

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

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 865 - STREET LIGHTING FUND				
Revenues				
Dept: 070 COUNTRY CLUB ANNEX LT				
672.000 SPECIAL ASSESSMENTS	7,532	7,630	7,471	7,470
Total COUNTRY CLUB ANNEX LT	7,532	7,630	7,471	7,470
Dept: 071 DONALD DRIVE LIGHT				
672.000 SPECIAL ASSESSMENTS	191	204	189	190
Total DONALD DRIVE LIGHT	191	204	189	190
Dept: 072 BRANDYWINE FARMS LIGHT				
672.000 SPECIAL ASSESSMENTS	685	730	680	680
Total BRANDYWINE FARMS LIGHT	685	730	680	680
Dept: 073 HARVEST HILLS LIGHTS				
672.000 SPECIAL ASSESSMENTS	685	730	680	680
Total HARVEST HILLS LIGHTS	685	730	680	680
Dept: 074 GREENFIELD POINTE LIGHTS				
672.000 SPECIAL ASSESSMENTS	685	730	680	680
Total GREENFIELD POINTE LIGHTS	685	730	680	680
Dept: 075 BRIGHTON GARDENS				
672.000 SPECIAL ASSESSMENTS	763	820	757	760
Total BRIGHTON GARDENS	763	820	757	760
Dept: 076 EAGLE HEIGHTS				
672.000 SPECIAL ASSESSMENTS	368	400	365	365
Total EAGLE HEIGHTS	368	400	365	365
Dept: 077 GREENFIELD SHORES 1-2-3-4 LOP				
672.000 SPECIAL ASSESSMENTS	763	820	757	760
Total GREENFIELD SHORES 1-2-3-4 LOP	763	820	757	760
Dept: 078 DE MARIA LIGHTS				
672.000 SPECIAL ASSESSMENTS	368	400	365	365
Total DE MARIA LIGHTS	368	400	365	365
Dept: 079 RAVENSWOOD LIGHTS				
672.000 SPECIAL ASSESSMENTS	736	790	730	730
Total RAVENSWOOD LIGHTS	736	790	730	730
Dept: 080 MAPLE RIDGE SUB				
672.000 SPECIAL ASSESSMENTS	370	360	367	370
Total MAPLE RIDGE SUB	370	360	367	370
Dept: 081 ALGER PINES				
672.000 SPECIAL ASSESSMENTS	685	740	680	680
Total ALGER PINES	685	740	680	680
Dept: 082 SHENANDOAH				
672.000 SPECIAL ASSESSMENTS	710	760	705	705
Total SHENANDOAH	710	760	705	705
Dept: 084 SHENANDOAH POND HOMEOWNERS				
672.000 SPECIAL ASSESSMENTS	701	750	696	695
Total SHENANDOAH POND HOMEOWNERS	701	750	696	695
Dept: 085 OAKS AT BEACH LAKE				
672.000 SPECIAL ASSESSMENTS	2,127	2,200	2,039	2,040
Total OAKS AT BEACH LAKE	2,127	2,200	2,039	2,040

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 865 - STREET LIGHTING FUND				
Total Revenues	17,369	18,064	17,158	17,170

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 865 - STREET LIGHTING FUND				
Expenditures				
Dept: 070 COUNTRY CLUB ANNEX LT				
921.000 STREET LIGHTING	7,709	7,630	6,156	7,470
Total COUNTRY CLUB ANNEX LT	<u>7,709</u>	<u>7,630</u>	<u>6,156</u>	<u>7,470</u>
Dept: 071 DONALD DRIVE LIGHT				
921.000 STREET LIGHTING	196	210	156	190
Total DONALD DRIVE LIGHT	<u>196</u>	<u>210</u>	<u>156</u>	<u>190</u>
Dept: 072 BRANDYWINE FARMS LIGHT				
921.000 STREET LIGHTING	703	730	561	680
Total BRANDYWINE FARMS LIGHT	<u>703</u>	<u>730</u>	<u>561</u>	<u>680</u>
Dept: 073 HARVEST HILLS LIGHTS				
921.000 STREET LIGHTING	703	730	561	680
Total HARVEST HILLS LIGHTS	<u>703</u>	<u>730</u>	<u>561</u>	<u>680</u>
Dept: 074 GREENFIELD POINTE LIGHTS				
921.000 STREET LIGHTING	703	730	561	680
Total GREENFIELD POINTE LIGHTS	<u>703</u>	<u>730</u>	<u>561</u>	<u>680</u>
Dept: 075 BRIGHTON GARDENS				
921.000 STREET LIGHTING	783	820	626	760
Total BRIGHTON GARDENS	<u>783</u>	<u>820</u>	<u>626</u>	<u>760</u>
Dept: 076 EAGLE HEIGHTS				
921.000 STREET LIGHTING	378	400	301	365
Total EAGLE HEIGHTS	<u>378</u>	<u>400</u>	<u>301</u>	<u>365</u>
Dept: 077 GREENFIELD SHORES 1-2-3-4 LOP				
921.000 STREET LIGHTING	783	820	626	760
Total GREENFIELD SHORES 1-2-3-4 LOP	<u>783</u>	<u>820</u>	<u>626</u>	<u>760</u>
Dept: 078 DE MARIA LIGHTS				
921.000 STREET LIGHTING	378	400	301	365
Total DE MARIA LIGHTS	<u>378</u>	<u>400</u>	<u>301</u>	<u>365</u>
Dept: 079 RAVENSWOOD LIGHTS				
921.000 STREET LIGHTING	755	790	603	730
Total RAVENSWOOD LIGHTS	<u>755</u>	<u>790</u>	<u>603</u>	<u>730</u>
Dept: 080 MAPLE RIDGE SUB				
921.000 STREET LIGHTING	378	360	301	370
Total MAPLE RIDGE SUB	<u>378</u>	<u>360</u>	<u>301</u>	<u>370</u>
Dept: 081 ALGER PINES				
921.000 STREET LIGHTING	703	740	561	680
Total ALGER PINES	<u>703</u>	<u>740</u>	<u>561</u>	<u>680</u>
Dept: 082 SHENANDOAH				
921.000 STREET LIGHTING	729	760	582	705
Total SHENANDOAH	<u>729</u>	<u>760</u>	<u>582</u>	<u>705</u>
Dept: 084 SHENANDOAH POND HOMEOWNERS				
921.000 STREET LIGHTING	719	750	575	695
Total SHENANDOAH POND HOMEOWNERS	<u>719</u>	<u>750</u>	<u>575</u>	<u>695</u>
Dept: 085 OAKS AT BEACH LAKE				
921.000 STREET LIGHTING	2,109	2,200	1,684	2,040
Total OAKS AT BEACH LAKE	<u>2,109</u>	<u>2,200</u>	<u>1,684</u>	<u>2,040</u>

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 865 - STREET LIGHTING FUND				
Total Expenditures	17,729	18,070	14,157	17,170
Total STREET LIGHTING FUND	-360	-6	3,001	0

**FUND 871
MUNICIPAL REFUSE**

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

FINAL BUDGET
 FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 871 - MUNICIPAL REFUSE				
Revenues				
Dept: 056 RAVENSWOOD				
664.000 INTEREST EARNED	19	0	18	11
672.000 SPECIAL ASSESSMENTS	27,060	27,060	27,060	27,060
Total RAVENSWOOD	<hr/> 27,079	<hr/> 27,060	<hr/> 27,078	<hr/> 27,071
Dept: 529 WOODLAND/AIRWAY ASSESSMENT				
672.100 SPECIAL ASSESSMENTS	45,727	45,728	46,778	46,779
Total WOODLAND/AIRWAY ASSESSMENT	<hr/> 45,727	<hr/> 45,728	<hr/> 46,778	<hr/> 46,779
Total Revenues	<hr/> 72,807	<hr/> 72,788	<hr/> 73,857	<hr/> 73,850

FINAL BUDGET
 FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 871 - MUNICIPAL REFUSE				
Expenditures				
Dept: 056 RAVENSWOOD				
967.000 PROJECT COSTS	26,928	27,060	26,928	27,060
Total RAVENSWOOD	<hr/> 26,928	<hr/> 27,060	<hr/> 26,928	<hr/> 27,060
Dept: 529 WOODLAND/AIRWAY ASSESSMENT				
967.100 ADDTL PROJECT COSTS	45,727	45,728	45,990	46,779
Total WOODLAND/AIRWAY ASSESSMENT	<hr/> 45,727	<hr/> 45,728	<hr/> 45,990	<hr/> 46,779
Total Expenditures	<hr/> 72,655	<hr/> 72,788	<hr/> 72,918	<hr/> 73,839
Total MUNICIPAL REFUSE	<hr/> 151	<hr/> 0	<hr/> 939	<hr/> 11

**FUND 880
SAD AQUATICS**

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

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 880 - SAD AQUATICS				
Revenues				
Dept: 107 CLARK LAKE AQUATICS				
664.000 INTEREST EARNED	51	60	33	60
Total CLARK LAKE AQUATICS	<hr/> 51	<hr/> 60	<hr/> 33	<hr/> 60
Dept: 550 WOODLAND LAKE AQUATIC				
664.000 INTEREST EARNED	250	140	257	200
672.000 SPECIAL ASSESSMENTS	75,512	64,965	74,990	65,306
Total WOODLAND LAKE AQUATIC	<hr/> 75,762	<hr/> 65,105	<hr/> 75,248	<hr/> 65,506
Total Revenues	<hr/> 75,813	<hr/> 65,165	<hr/> 75,281	<hr/> 65,566

FINAL BUDGET
FYE MARCH 31, 2016

Brighton Township

	FYE 2014 Year Actual	FYE 2015 Amended Budget	FYE 2015 Year Actual	FYE 2016 Adopted Budget
Fund: 880 - SAD AQUATICS				
Expenditures				
Dept: 107 CLARK LAKE AQUATICS				
967.000 PROJECT COSTS	8,048	17,830	7,205	15,337
Total CLARK LAKE AQUATICS	<hr/> 8,048	<hr/> 17,830	<hr/> 7,205	<hr/> 15,337
Dept: 550 WOODLAND LAKE AQUATIC				
967.000 PROJECT COSTS	65,938	138,322	56,548	159,655
Total WOODLAND LAKE AQUATIC	<hr/> 65,938	<hr/> 138,322	<hr/> 56,548	<hr/> 159,655
Total Expenditures	<hr/> 73,986	<hr/> 156,152	<hr/> 63,753	<hr/> 174,992
Total SAD AQUATICS	<hr/> 1,828	<hr/> -90,987	<hr/> 11,527	<hr/> -109,426