

To: Superior Township Board of Trustees

From: Keith Lockie/Nancy Mason

Date: December 18, 2017

Re: 2017 Government Funds Budget Amendment #1



Acct. #	Account Name	Increase	Decrease	Approved	REQUESTED	Explanation
<b>GENERAL FUND:</b>						
451.000	Election Reimbursements	\$5,400		\$0	\$5,400	New Account
576.000	State EVIP	\$34,559		\$0	\$34,559	No budget set
607.000	Planning Admin Fees	\$10,500		\$1,800	\$12,300	
633.000	Danbury Litter Control	\$3,600		\$0	\$3,600	New Account
673.000	Insurance Reimbursements Income	\$400		\$100	\$500	
674.000	Cell Tower Revenue	\$23,000		\$20,000	\$43,000	Back Payment
698.000	Miscellaneous Income	\$3,600		\$500	\$4,100	
	<b>TOTAL REVENUE</b>	<b>\$81,059</b>	<b>\$0</b>			
701.005	Wetland Board Stipends		\$3,000	\$3,500	\$500	
703.000	Contract Services		\$1,000	\$1,000	\$0	Not needed
	<b>Total Dept. 101 - Board</b>	<b>\$0</b>	<b>\$4,000</b>			
702.000	Salaries	\$20,000		\$11,700	\$31,700	Website & Summer Help
777..000	Cemetery Upkeep Donation		\$3,000	\$5,000	\$2,000	
798.000	Economic Development		\$1,000	\$1,000	\$0	
800.000	Professional Services - Attorneys		\$10,000	\$15,000	\$5,000	
800.015	Professional Services – Engineers		\$13,000	\$15,000	\$2,000	Not Required
801.000	Professional Services – Other		\$5,000	\$10,000	\$5,000	Not Required
802.000	Professional Services – IT	\$10,000		\$15,000	\$25,000	Website Development
850.000	Telecommunications	\$2,000		\$5,200	\$7,200	New Carrier
900.00	Printing & Publishing	\$6,000		\$8,500	\$14,500	Newsletters
980.000	Equipment over \$5,000		\$5,000	\$5,000	\$0	Not Required
	<b>Total Dept. 102 - Administration</b>	<b>\$38,000</b>	<b>\$37,000</b>			

Acct. #	Account Name	Increase	Decrease	Approved	REQUESTED	Explanation
727.000	Office Supplies		\$50	\$100	\$50	
	<b>Total Dept. 171 - Township Supervisor</b>	\$0	\$50			
702.000	Salaries		\$18,500	\$19,653	\$1,153	Not Required
702.037	FICA Exempt Salary	\$12,225	\$0	\$0	\$12,225	Election Workers are now on payroll
703.000	Contract Services		\$6,000	\$6,000	\$0	Not Required
740.000	Operating Supplies	\$1,400		\$1,000	\$2,400	
801.000	Professional Services – Other	\$4,300		\$0	\$4,300	Tabulators Maint. Agreement
900.00	Printing & Publishing		\$500	\$500	\$0	Not Required
981.000	Equipment under \$5,000	\$2,000		\$18,000	\$20,000	New Tabulators
	<b>Total Dept. 191 - Elections</b>	\$19,925	\$25,000			
702.000	Salaries		\$12,000	\$81,010	\$69,010	Not Required
710.000	Training		\$1,500	\$1,500	\$0	Not Required
	<b>Total Dept. 201 -Accounting</b>	\$0	\$13,500			
702.050	Board of Review Salaries	\$1,000		\$0	\$1,000	
710.000	Training		\$1,600	\$2,500	\$900	Not Required
	<b>Total Dept. 209 - Assessor</b>	\$1,000	\$1,600			
702.000	Salaries	\$7,500		\$35,721	\$43,221	
710.000	Training	\$1,000		\$0	\$1,000	
	<b>Total Dept. 215 - Clerk</b>	\$8,500	\$0			
702.000	Salaries	\$10,000		\$58,960	\$68,960	
940.000	Other Fund Contributions	\$600		(\$600)	\$0	
	<b>Total Dept. 253 - Treasurer's</b>	\$10,600	\$0			
930.000	Repair & Maintenance	\$4,000		\$9,000	\$13,000	Electrical Work
	<b>Total Dept. 265 - Building &amp; Grounds</b>	\$4,000	\$0			
947.012	Geddes Ridge Drain	\$2,700		\$31,915	\$34,615	Actual
962.00	Special Projects - Miscellaneous		\$8,000	\$20,000	\$12,000	Not Required
971.000	CTAP Grant - Dixboro		\$1,600	\$2,000	\$400	Actual
973.000	Gale Road – Gooding	\$3,000	\$0	\$0	\$3,000	Roads
	<b>Total Dept. 266 - Special Projects</b>	\$5,700	\$9,600			

Acct. #	Account Name	Increase	Decrease	Approved	REQUESTED	Explanation
703.000	Contract Services (Mowing)		\$4,400	\$4,800	\$400	Actual
953.000	Blight Enforcement		\$4,500	\$5,000	\$500	Not Required
	<b>Total Dept. 278 - Ordinance Enforcement</b>	\$0	\$8,900			
710.000	Training		\$600	\$600	\$0	Not Required
801.000	Professional Services – Other		\$4,000	\$10,000	\$6,000	Not Required
900.000	Printing & Publishing		\$750	\$1,000	\$250	Not Required
	<b>Total Dept. 410 - Planning Department</b>	\$0	\$5,350			
702.000	Salaries		\$5,000	\$7,578	\$2,578	Not Required
866.000	Road Maintenance	\$237,719		\$250,000	\$487,719	Actual
902.000	ROW Maintenance		\$17,000	\$20,000	\$3,000	Actual
920.000	Utilities – Streetlights		\$4,250	\$8,200	\$3,950	Actual
921.000	Drains	\$40,000		\$3,306	\$43,306	Actual
	<b>Total Dept. 446 - Infrastructure</b>	\$277,719	\$26,250			
703.000	Roadside Trash Removal	\$4,000		\$5,000	\$9,000	
	<b>Total Dept. 528 -Solid Waste Management</b>	\$4,000	\$0			
715.000	FICA		\$3,000	\$54,174	\$51,174	Not Required
	<b>Total Dept. 966 - Unallocated Expenses</b>	\$0	\$3,000			
	<b>TOTAL EXPENDITURES</b>	\$369,444	\$134,250			
699.000	Appropriations from Reserves	\$154,135		\$105,812	\$259,947	Increase Primarily due to Roads

<b>LEGAL DEFENSE FUND:</b>						
406.000	Pilot Program Taxes	\$528		\$0	\$528	Actual
	<b>TOTAL REVENUE</b>	\$528	\$0			
800.000	Professional Services - Attorneys	\$5,000		\$0	\$5,000	
801.000	Professional Services		\$5,000	\$5,000	\$0	Not Required
	<b>Total Dept. 245 - Legal Defense Expenses</b>	\$5,000	\$5,000			
	<b>TOTAL EXPENDITURES</b>	\$5,000	\$5,000			
699.000	Appropriations from Reserves		\$928	\$9,100	\$8,172	Not Required

Acct. #	Account Name	Increase	Decrease	Approved	REQUESTED	Explanation
<b>FIRE FUND:</b>						
407.000	PPT Reimbursement	\$2,050		\$0	\$2,050	New Account
590.000	Grants	\$210,227		\$0	\$210,227	Fire Truck
663.00	Interest on Reserves Income	\$4,000		\$2,900	\$6,900	
664.00	Interest		\$1,300	\$1,300	\$0	
695.00	False Alarm Revenue		\$1,200	\$1,500	\$300	
696.00	Donations	\$3,500	\$0	\$0	\$3,500	Two Donations Received
698.000	Miscellaneous Income	\$600		\$500	\$1,100	
699.000	Appropriations from Reserves	\$716,964		\$0		New Fire Truck
	<b>TOTAL REVENUE</b>	<b>\$220,377</b>	<b>\$2,500</b>			
930.00	Repairs & Maintenance		\$20,000	\$40,000	\$20,000	Not Required
	<b>Total Dept. 264 - Vehicles</b>	<b>\$0</b>	<b>\$20,000</b>			
930.000	Repairs & Maintenance	\$30,000		\$16,000	\$46,000	New Roof
	<b>Total Dept. 265 - Building &amp; Grounds</b>	<b>\$30,000</b>	<b>\$0</b>			
702-012	Overtime	\$50,000		\$175,000	\$225,000	Short Staffed
710.000	Training		\$12,000	\$15,000	\$3,000	Not Required
717.000	Taxable Benefits	\$55,000		\$88,970	\$143,970	Wellness Bonus/Uniform Allowance/Sick Day Ca
851.000	Insurance & Bonds	\$14,906		\$40,000	\$54,906	Performance Bond for new truck
890.000	Contingencies		\$10,000	\$10,000	\$0	Not Required
947.000	Grant Expenditures	\$5,000		\$1,000	\$6,000	
980.000	Equipment Over \$5,000	\$944,000		\$55,000	\$999,000	New Fire Truck
985.000	Tax Chargebacks	\$15,000		\$2,000	\$17,000	Tax Tribunals
999.000	Miscellaneous Expense		\$500	\$500	\$0	Physicals for Firefighters
	<b>Total Dept. 336 - Fire Operations</b>	<b>\$1,083,906</b>	<b>\$22,500</b>			
715.000	FICA	\$24,000		\$51,418	\$75,418	
	<b>Total Dept. 966 - Unallocated Expenses</b>	<b>\$24,000</b>	<b>\$0</b>			
	<b>TOTAL EXPENDITURES</b>	<b>\$1,137,906</b>	<b>\$42,500</b>			
965.000	Transfer to Building Reserve		\$120,424	\$120,424	\$0	
966.000	Transfer to Truck Reserve		\$40,141	\$40,141	\$0	

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<b>STREET LIGHT FUND:</b>						
920.000	Special Assessment		\$2,400	\$89,352	\$86,952	Actual
	<b>TOTAL REVENUE</b>	\$0	\$2,400			
920.000	Utilities		\$2,400	\$88,624	\$86,224	Not Required
	<b>Total Dept. 223 - Streetlights</b>	\$0	\$2,400			
	<b>TOTAL EXPENDITURES</b>	\$0	\$2,400			
<b>SIDE STREET MAINTENANCE FUND:</b>						
403.000	Special Assessment	\$1,600		\$21,000	\$22,600	Actual
703.000	Contract Services (Mowing)	\$1,600		\$16,554	\$18,154	Actual
	<b>Total Dept. 222 - Maintenance</b>	\$3,200	\$0			
<b>BUILDING FUND:</b>						
610.000	Charges for Services	\$75,000		\$250,000	\$325,000	More Permits
	<b>TOTAL REVENUE</b>	\$75,000	\$0			
703.000	Contract Services	\$9,000		\$26,250	\$35,250	Inspector
727.000	Office Supplies	\$1,700		\$200	\$1,900	New Employees
740.000	Operating Supplies	\$2,000		\$1,000	\$3,000	Update Books
860.000	Transportation		\$2,000	\$4,000	\$2,000	
	<b>Total Dept. 371 - Safety Inspection</b>	\$12,700	\$2,000			
	<b>TOTAL EXPENDITURES</b>	\$12,700	\$2,000			
965.000	Transfer to Reserves	\$64,300		\$53,550	\$117,850	Transfer to Reserves
<b>LAW ENFORCEMENT FUND:</b>						
407.000	PPT Reimbursement	\$1,600	\$0	\$0	\$1,600	New Account
660.000	Fines & Forfeits	\$15,000		\$10,000	\$25,000	
663.000	Interest on Reserves Income	\$3,400	\$0	\$200	\$3,600	Increased Interest Rate
	<b>TOTAL REVENUE</b>	\$20,000	\$0			
703.000	Reg Sheriff's Contract	\$7,200	\$0	\$1,575,600	\$1,582,800	New Contract
703.002	Special Operations	\$10,000	\$0	\$0	\$10,000	Animal Control
985.000	Tax Chargebacks	\$12,500	\$0	\$100	\$12,600	Tax Tribunals
	<b>Total Dept. 310 - Crime Control</b>	\$29,700	\$0			
702.000	Salaries	\$600		\$719	\$1,319	
	<b>Total Dept. 346 - Neighborhood Watch</b>	\$600	\$0			
	<b>TOTAL EXPENDITURES</b>	\$30,300	\$0			
965.000	Appropriations from Reserves	\$10,300		\$63,250	\$73,550	Increase in Appropriations

Acct. #	Account Name	Increase	Decrease	Approved	REQUESTED	Explanation
<b>PARK FUND:</b>						
663.000	Interest on Reserves	\$800		\$650	\$1,450	Increased Interest Rate
671.100	Disposition of Assets	\$2,150		\$0	\$2,150	Sold Lawnmower
696.000	Donations	\$5,000		\$100	\$5,100	From SLPS
	<b>TOTAL REVENUE</b>	<b>\$7,950</b>	<b>\$0</b>			
702.000	Salaries	\$5,000		\$32,140	\$37,140	Controller
710.000	Training	\$1,000		\$0	\$1,000	Administrator
930.000	Repair & Maint.		\$500	\$500	\$0	Not Required
981.000	Equipment		\$1,750	\$2,000	\$250	Not Required
	<b>Total Dept. 751 - Administration</b>	<b>\$6,000</b>	<b>\$2,250</b>			
702.000	Salaries		\$2,000	\$9,461	\$7,461	Not Required
	<b>Total Dept. 754 - Recreation</b>	<b>\$0</b>	<b>\$2,000</b>			
702.000	Salaries		\$5,000	\$100,655	\$95,655	Not Required
930.000	Repairs & Maint.		\$5,000	\$10,000	\$5,000	
930.001	Controlled Burns		\$3,800	\$3,800	\$0	Not Required
980.000	Equipment Over \$5,000		\$12,000	\$36,000	\$24,000	
	<b>Total Dept. 755 - Maintenance</b>	<b>\$0</b>	<b>\$25,800</b>			
740.000	Operating Supplies		\$100	\$500	\$400	
951.000	Projects		\$12,000	\$50,000	\$38,000	
	<b>Total Dept. 756 - Park Dev/Improvements</b>	<b>\$0</b>	<b>\$12,100</b>			
858.000	Pension	\$4,000		\$8,925	\$12,925	
	<b>Total Dept. 966 - Unallocated Expenses</b>	<b>\$4,000</b>	<b>\$0</b>			
	<b>TOTAL EXPENDITURES</b>	<b>\$10,000</b>	<b>\$42,150</b>			
699.000	Appropriation from Reserves		\$40,100	\$54,071	\$13,971	Not Required

To: Superior Township Board of Trustees

From: Keith Lockie

Date: December 18, 2017

Re: 2017 Budget Amendment #1



Acct. #	Account Name	Increase	Decrease	Approved	REQUESTED	Explanation
<b>O&amp;M:</b>						
404	Water Sales		125,000	2,140,873	\$2,015,873	Not Required
410	Meter Sales		7,000	25,000	\$18,000	Less New Development than Budgeted
421	New Cust./Install Fees	6,000		12,000	\$18,000	Increased Home Sales
423	Customer Call Out Income		1,500	1,500	\$0	Not Needed
441	Interest on Bank Accts.	3,400		1,400	\$4,800	
	<b>Total Revenue</b>	<b>\$9,400</b>	<b>\$133,500</b>			
555	Water Purchased		100,000	1,278,265	\$1,178,265	Not Required
601	Salaries		35,000	398,353	\$363,353	Maintenance Supervisor Retirement
602	Overtime Premium	10,000		12,519	\$22,519	Shortage of Manpower
607-M	Medical Ins. Premiums		7,000	75,018	\$68,018	Less Employees
609	Pension Expense		5,000	53,646	\$48,646	Less Employees
610	MERS 2% HCSP		2,700	14,700	\$12,000	Less Employees
620-AB	Repairs & Maint. - Adm. Bldg.	9,000		3,000	\$12,000	New Counter
677-AB	Leased Equipment	727		4,800	\$5,527	New Folder
643-MF	Computer Serv. - Maint. Fac.	6,000		5,000	\$11,000	New Tablets & Plotter
645-MF	Operating Supplies - Maint. Fac.	6,000		10,000	\$16,000	Various Supplies Restock
620-LB	Repairs & Maint. - Lift & Booster	6,100		4,000	\$10,100	Transmitter Repair & Relocation
668-LB	Telecommunications - Lift & Boost.	350		1,200	\$1,550	
620	Rep. & Maint. - System		45,000	100,000	\$55,000	Not Needed
625	Root Foaming		4,800	8,000	\$3,200	Actual Bill
631	Prof. Serv. - Engineers	8,000		5,000	\$13,000	Various Projects
671	Meters & Supplies	50,000		50,000	\$100,000	New End Points
673	Insurance & Bonds		21,000	53,000	\$32,000	
709	Printing & Publishing	3,000		2,000	\$5,000	Multiple Job Postings
711	Memberships, Dues		5,000	14,000	\$9,000	Not Needed
	<b>Total Expenses</b>	<b>\$99,177</b>	<b>\$225,500</b>			
	<b>Total Rev. &amp; Exp.</b>	<b>(\$89,777)</b>	<b>(\$92,000)</b>	<b>\$2,223</b>		
856	Transfers to Cap. Res.	2,223		117,474	\$119,697	Increased Transfer to Capital Reserves