

To: **Superior Township Board of Trustees**
 From: **Keith Lockie/Nancy Mason**
 Date: **December 21, 2020**
 Re: **2020 ALL Funds Budget Amendments**



| Acct. # | Account Name | Increase | Decrease | Approved | REQUESTED | Explanation |
|----------------------|--|------------------|-----------------|-----------|-----------|-------------------------------|
| GENERAL FUND: | | | | | | |
| 451.000 | Election Reimbursements | \$28,000 | | \$1,000 | \$29,000 | |
| 607.000 | Planning Admin Fees | | \$9,000 | \$15,000 | \$6,000 | COVID Related |
| 664.000 | Interest Income | | \$26,000 | \$38,000 | \$12,000 | Non-Interest Bearing Accounts |
| 695.076 | CTAP Grant - Dixboro | | \$10,000 | \$10,000 | \$0 | |
| 695.077 | Coronavirus Relief Grant | \$11,967 | | \$0 | \$11,967 | New Grant |
| 698.000 | Miscellaneous Income | \$2,375 | | \$500 | \$2,875 | |
| 699.000 | Appropriations from Fund Balance | \$201,278 | | \$0 | \$201,278 | |
| | TOTAL REVENUE | \$243,620 | \$45,000 | | | |
| 700.000 | Board of Trustees | | \$700 | \$9,300 | \$8,600 | |
| 701.005 | Wetlands Board | | \$1,000 | \$1,000 | \$0 | Not Required |
| 701.010 | Dixboro Review Board | | \$500 | \$500 | \$0 | Not Required |
| | Total Dept. 101 - Board | \$0 | \$2,200 | | | |
| 728.000 | Postage | \$11,000 | | \$15,000 | \$26,000 | |
| 740.000 | Operating Supplies | \$7,000 | | \$1,000 | \$8,000 | |
| 850.000 | Telecommunications | \$6,000 | | \$4,000 | \$10,000 | New Phone System |
| 802.000 | IT Services | \$28,000 | | \$15,000 | \$43,000 | New Phone System & Computers |
| | Total Dept. 102 - Administration | \$52,000 | \$0 | | | |
| 702.000 | Assistant Supervisor Salary | | \$24,000 | \$25,000 | \$1,000 | Bennett |
| 717.000 | Taxable Benefits | | \$7,000 | \$12,432 | \$5,432 | |
| | Total Dept. 171 - Township Supervisor | \$0 | \$31,000 | | | |
| 702.000 | Salaries | \$80,500 | | \$500 | \$81,000 | Election Workers |
| 702.037 | FICA Exempt Salaries | \$21,500 | | \$10,000 | \$31,500 | Election Workers |
| 728.000 | Postage | \$6,500 | | \$500 | \$7,000 | Elections |
| 740.000 | Operating Supplies | \$16,000 | | \$1,000 | \$17,000 | Elections |
| 980.000 | Equipment Over \$5,000 | \$5,545 | | \$0 | \$5,545 | |
| 981.000 | Equipment Under \$5,000 | \$3,005 | | \$2,000 | \$5,005 | |
| | Total Dept. 191 - Elections | \$133,050 | \$0 | | | |
| 740.000 | Operating Supplies | \$600 | | \$900 | \$1,500 | |
| | Total Dept. 201 -Accounting | \$600 | \$0 | | | |
| 702.000 | Salaries | \$14,000 | | \$153,704 | \$167,704 | Add'l Employee |
| 717.000 | Taxable Benefits | | \$7,000 | \$21,404 | \$14,404 | |
| 740.000 | Operating Supplies | \$1,200 | | \$600 | \$1,800 | |
| | Total Dept. 209 - Assessor | \$15,200 | \$7,000 | | | |
| 717.000 | Taxable Benefits | \$5,900 | | \$3,044 | \$8,944 | |
| | Total Dept. 215 - Clerk | \$5,900 | \$0 | | | |
| 702.000 | Salaries | \$31,000 | | \$60,566 | \$91,566 | Add'l Employee |
| | Total Dept. 253 - Treasurer's | \$31,000 | \$0 | | | |

| Acct. # | Account Name | Increase | Decrease | Approved | REQUESTED | Explanation |
|---|-----------------------|-----------|-----------|-----------|-----------|---------------------------|
| 703.000 | Contract Services | \$6,000 | | \$12,000 | \$18,000 | New Cleaning Service |
| 740.000 | Operating Supplies | \$9,000 | | \$3,000 | \$12,000 | COVID Related |
| 930.000 | R&M | \$4,000 | | \$20,000 | \$24,000 | New Furnace - Town Hall |
| Total Dept. 265 - Building & Grounds | | \$19,000 | \$0 | | | |
| 947.000 | Master Plan Revisions | | \$32,000 | \$37,000 | \$5,000 | |
| 962.002 | Ypsi District Library | \$40,000 | | \$0 | \$40,000 | New Library |
| 962.003 | Prospect Rd. Pathway | \$22,000 | | \$2,000 | \$24,000 | |
| Total Dept. 266 - Special Projects | | \$62,000 | \$32,000 | | | |
| 860.000 | Mileage | | \$4,000 | \$4,000 | \$0 | Mileage Now in Law Fund |
| Total Dept. 278 - Ordinance Enforcement | | \$0 | \$4,000 | | | |
| 701.000 | Commission Stipends | | \$3,000 | \$5,000 | \$2,000 | Not Needed |
| 801.000 | Professional Services | \$1,000 | | \$8,000 | \$9,000 | |
| Total Dept. 410 - Planning Department | | \$1,000 | \$3,000 | | | |
| 866.000 | Road Maintenance | \$100,000 | | \$250,000 | \$350,000 | |
| 921.000 | Drains | | \$44,000 | \$50,000 | \$6,000 | Actual |
| Total Dept. 446 - Infrastructure | | \$100,000 | \$44,000 | | | |
| 864.000 | AATA Fixed Route | | \$9,000 | \$56,759 | \$47,759 | COVID Related |
| Total Dept. 550 - Transportation System | | \$0 | \$9,000 | | | |
| 857.000 | HCSP | | \$30,690 | \$30,690 | \$0 | Forfeited Monies Received |
| Total Dept. 966 - Unallocated Funds | | \$0 | \$30,690 | | | |
| 965.000 | Transfer to Reserves | | \$58,240 | \$58,240 | \$0 | |
| Total Dept. 965 - Transfer of Funds | | \$0 | \$58,240 | | | |
| TOTAL EXPENDITURES | | \$419,750 | \$221,130 | | | |

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|-------------------|---|-----------|----------|-----------|-----------|-------------------------------|
| FIRE FUND: | | | | | | |
| 590.000 | Grants | \$239,000 | | \$0 | \$239,000 | SAFER Grant |
| 663.000 | Interest on Reserves | | \$28,000 | \$42,000 | \$14,000 | Non-Interest Bearing Accounts |
| 664.000 | Interest on Checking | | \$5,000 | \$7,000 | \$2,000 | Non-Interest Bearing Accounts |
| 673.000 | Insurance Reimbursements | \$31,000 | | \$1,000 | \$32,000 | Truck Accident |
| 699.000 | Appropriations from Reserves | | | \$0 | \$0 | Required |
| | TOTAL REVENUE | \$270,000 | \$33,000 | | | |
| 930.00 | Repairs & Maintenance | \$40,000 | | \$30,000 | \$70,000 | Truck Accident |
| | Total Dept. 264 - Vehicles | \$40,000 | \$0 | | | |
| 930.000 | Repairs & Maintenance | \$14,000 | | \$17,000 | \$31,000 | Lighting Repair |
| | Total Dept. 265 - Building & Grounds | \$14,000 | \$0 | | | |
| 702.000 | Salaries | \$52,000 | | \$806,537 | \$858,537 | SAFER Grant |
| 702.012 | Overtime | \$24,000 | | \$203,000 | \$227,000 | |
| 717.000 | Taxable Benefits | \$95,000 | | \$120,585 | \$215,585 | COVID Related Bonus |
| 801.000 | Professional Services -Other | \$7,000 | | \$8,000 | \$15,000 | |
| 850.000 | Telecommunications | \$5,000 | | \$12,000 | \$17,000 | New Phone System |
| 980.000 | Equipment over \$5000 | \$35,000 | | \$25,000 | \$60,000 | New Truck |
| | Total Dept. 336 - Fire Operations | \$218,000 | \$0 | | | |
| 715.000 | FICA | \$31,000 | | \$68,247 | \$99,247 | |
| 858.000 | Pension | \$59,000 | | \$14,978 | \$73,978 | |
| | Total Dept. 966 - Unallocated Expenses | \$90,000 | \$0 | | | |
| | TOTAL EXPENDITURES | \$362,000 | \$0 | | | |
| 965.000 | Transfer to Building Reserve | | \$93,750 | \$211,314 | \$117,564 | |
| 966.000 | Transfer to Truck Reserve | | \$31,250 | \$70,438 | \$39,188 | |

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|--------------------------------------|--|-----------|-----------|-------------|-------------|-------------------------|
| STREET LIGHT FUND: | | | | | | |
| 403.000 | Special Assessment | | \$5,700 | \$87,115 | \$81,415 | Actual |
| | TOTAL REVENUE | \$0 | \$5,700 | | | |
| 920.000 | Utilities | | \$5,700 | \$85,574 | \$79,874 | Not Required |
| | Total Dept. 223 - Streetlights | \$0 | \$5,700 | | | |
| | TOTAL EXPENDITURES | \$0 | \$5,700 | | | |
| SIDE STREET MAINTENANCE FUND: | | | | | | |
| 703.000 | Contract Services (Mowing) | \$10,100 | | \$12,000 | \$22,100 | Actual |
| 965.000 | Transfer to Reserves | | \$10,100 | \$10,346 | \$246 | |
| | Total Dept. 222 - Maintenance | \$10,100 | \$10,100 | | | |
| BUILDING FUND: | | | | | | |
| 610.000 | Charges for Services | | \$100,000 | \$390,000 | \$290,000 | |
| 699.000 | Appropriations from Reserves | \$29,757 | | \$0 | \$29,757 | |
| | TOTAL REVENUE | \$29,757 | \$100,000 | | | |
| 802.000 | IT Services | \$5,000 | | \$4,000 | \$9,000 | New Software |
| 962.000 | Special Projects | \$22,000 | | \$0 | \$22,000 | Dixboro Porches |
| 980.000 | Equipment over \$5000 | | \$45,000 | \$45,000 | \$0 | |
| | Total Dept. 371 - Safety Inspection | \$27,000 | \$45,000 | | | |
| | TOTAL EXPENDITURES | \$27,000 | \$45,000 | | | |
| 965.000 | Transfer to Reserves | | \$52,243 | \$52,243 | \$0 | Transfer to Reserves |
| LAW ENFORCEMENT FUND: | | | | | | |
| 406.000 | PILOT Program | | \$4,000 | \$6,000 | \$2,000 | Actual |
| 407.000 | PPT Reimbursement | | \$2,600 | \$42,000 | \$39,400 | Actual |
| | TOTAL REVENUE | \$0 | \$6,600 | | | |
| 702.00 | Salaries | \$9,000 | | \$0 | \$9,000 | New Department |
| 860.000 | Mileage | \$4,400 | | \$0 | \$4,400 | |
| 953.000 | Blight Enforcement | \$600 | | \$0 | \$600 | |
| | Total Dept. 278 - Ordinance Enforcement | \$14,000 | \$0 | | | |
| 703.000 | Sheriff's Contract | | \$166,000 | \$1,680,165 | \$1,514,165 | CARES Act Reimbursement |
| 703.002 | Special Operations | \$10,000 | | \$0 | \$10,000 | Animal Control |
| 953.000 | Blight Enforcement | | \$25,000 | \$25,000 | \$0 | |
| | Total Dept. 310 - Crime Control | \$10,000 | \$191,000 | | | |
| 702.000 | Salaries | \$300 | | \$785 | \$1,085 | |
| | Total Dept. 346 - Neighborhood Watch | \$300 | \$0 | | | |
| | TOTAL EXPENDITURES | \$24,300 | \$191,000 | | | |
| 699.000 | Appropriations from Reserves | | | \$0 | \$0 | |
| 965.000 | Transfer to Reserves | \$160,100 | | \$343,435 | \$503,535 | |

| Acct. # | Account Name | Increase | Decrease | Approved | REQUESTED | Explanation |
|-------------------|--|-----------------|----------------|----------|-----------|-------------------------------|
| PARK FUND: | | | | | | |
| 590.000 | Grants | \$46,000 | | \$0 | \$46,000 | New Grants |
| 663.000 | Interest on Reserves | | \$5,000 | \$8,000 | \$3,000 | Non-Interest Bearing Accounts |
| | TOTAL REVENUE | \$46,000 | \$5,000 | | | |
| 961.001 | Capital Improvement | \$1,700 | | \$0 | \$1,700 | |
| | Total Dept. 751 - Administration | \$1,700 | \$0 | | | |
| 702.000 | Salaries | | \$4,000 | \$10,651 | \$6,651 | |
| | Total Dept. 754 - Recreation | \$0 | \$4,000 | | | |
| 740.004 | Sand & Gravel | | \$1,500 | \$1,500 | \$0 | Not Required |
| | Total Dept. 755 - Maintenance | \$0 | \$1,500 | | | |
| 951.000 | Projects | \$21,000 | | \$30,000 | \$51,000 | Fireman's Park |
| | Total Dept. 756 - Park Dev/Improvements | \$21,000 | \$0 | | | |
| 715.000 | FICA | | \$250 | \$14,093 | \$13,843 | |
| | Total Dept. 966 - Unallocated Expenses | \$0 | \$250 | | | |
| | TOTAL EXPENDITURES | \$22,700 | \$5,750 | | | |
| 699.000 | Appropriation from Reserves | | \$24,050 | \$34,147 | \$10,097 | Not Required |

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|----------------------|---|------------------|--------------------|------------------|-------------|-------------------------------------|
| UTILITY FUND: | | | | | | |
| O&M: | | | | | | |
| 405 | Sewer Sales | 110,000 | | 1,450,000 | \$1,560,000 | Higher Sewer Rates |
| 407 | Water Sales During Construction | 1,600 | | 1,000 | \$2,600 | Add'l Construction |
| 421 | New Customer/Installation Fees | 16,000 | | 0 | \$16,000 | Add'l Construction |
| 441 | Interest on Bank Accts. | | 16,000 | 23,000 | \$7,000 | Non-Interest Bearing Accounts |
| | TOTAL REVENUE | \$127,600 | \$16,000 | | | |
| 560-MO | Sewer Purchased | | 175,000 | 1,124,159 | \$949,159 | Not Required |
| 603 | Taxable Benefits | 7,000 | | 43,911 | \$50,911 | COVID Related Bonus |
| 607-M | Medical Insurance Premiums | | 15,000 | 78,951 | \$63,951 | Lower then Budgeted Insurance Rates |
| 610 | MERS 2% HCSP | | 13,100 | 23,100 | \$10,000 | Forfeited Monies Received |
| 643-AB | Computer Serv. - Adm. Bldg. | 6,000 | | 10,000 | \$16,000 | New Computers |
| 668-AB | Telecommunications | 11,000 | | 9,000 | \$20,000 | New Phone System |
| 681-AB | Alarm System | 860 | | 0 | \$860 | New Alarm System |
| 620-LB | Rep. & Maint. - Lift & Booster Stations | | 30,000 | 50,000 | \$20,000 | Not Needed |
| 620-MF | Rep. & Maint. - Maint. Facility | | 30,000 | 50,000 | \$20,000 | Not Needed |
| 978-MF | Cleaning Services | 2,400 | | 0 | \$2,400 | New Cleaning Service |
| 981-MF | Alarm System | 1,260 | | 0 | \$1,260 | New Alarm System |
| 620 | Rep. & Maint. - System | | 20,000 | 50,000 | \$30,000 | Not Needed |
| 625 | Root Foaming | | 7,000 | 10,000 | \$3,000 | Not Needed |
| 631 | Prof. Serv. - Engineers | | 20,000 | 50,000 | \$30,000 | Not Needed |
| 653 | Employee Training | | 1,500 | 3,000 | \$1,500 | |
| 671 | Meters & Supplies | | 50,000 | 200,000 | \$150,000 | New Installs Lower than Anticipated |
| 673 | Insurance & Bonds | | 16,000 | 62,000 | \$46,000 | |
| 711 | Memberships, Dues | | 15,000 | 30,000 | \$15,000 | |
| | TOTAL EXPENDITURES | \$28,520 | \$392,600 | | | |
| | TOTAL REVENUE & EXPENDITURES | \$99,080 | (\$376,600) | \$475,680 | | |
| 856 | Transfers to Cap. Res. | 475,680 | | 116,329 | \$592,009 | |