

To: **Superior Township Board of Trustees**
 From: **Keith Lockie/Nancy Mason**
 Date: **December 20, 2021**
 Re: **2021 ALL Funds Budget Amendments**



Acct. #	Account Name	Increase	Decrease	Approved	REQUESTED	Explanation
GENERAL FUND:						
451.000	Election Reimbursements	\$5,000		\$1,000	\$6,000	
590.000	MacArthur Blvd. Streetlights Grant	\$6,400		\$0	\$6,400	New Grant
607.000	Planning Admin. Fees	\$3,250		\$5,000	\$8,250	Increased Building
673.000	Insurance Reimbursements	\$1,400		\$800	\$2,200	Lightning Strike
675.000	W/S Admin. Fee		\$2,500	\$7,000	\$4,500	Actual
698.000	Miscellaneous Income	\$1,500		\$1,000	\$2,500	
699.000	Appropriations from Fund Balance	\$84,739		\$109,847	\$194,586	
	TOTAL REVENUE	\$102,289	\$2,500			
700.000	Board of Trustees	\$5,400		\$8,000	\$13,400	Add'l Meetings
	Total Dept. 101 - Board	\$5,400	\$0			
710.000	Training	\$1,900		\$0	\$1,900	MTA Online Training
728.000	Postage		\$7,400	\$16,000	\$8,600	Not Needed
740.000	Operating Supplies	\$6,000		\$2,500	\$8,500	
801.000	Professional Services - Other	\$3,500		\$7,000	\$10,500	Virtual Meetings
802.000	Professional Services - IT	\$8,000		\$30,000	\$38,000	New Computers
851.000	Insurance & Bonds	\$1,500		\$13,000	\$14,500	
952.000	Meals on Wheels	\$2,150		\$0	\$2,150	Not Budgeted
958.000	Memberships & Dues		\$9,000	\$27,000	\$18,000	
963.000	Bank Fees	\$7,000		\$1,000	\$8,000	
980.000	Equipment Over \$5,000		\$5,000	\$5,000	\$0	Not Needed
999.000	Miscellaneous Expense	\$2,500		\$500	\$3,000	
	Total Dept. 102 - Administration	\$32,550	\$21,400			
702.000	Assistant Supervisor Salary		\$9,000	\$10,000	\$1,000	Not Needed
717.000	Taxable Benefits		\$5,900	\$9,586	\$3,686	Supervisor on Insurance
	Total Dept. 171 - Township Supervisor	\$0	\$14,900			
702.000	Salaries		\$38,000	\$38,000	\$0	Not Needed
702.037	FICA Exempt Salaries		\$7,000	\$7,000	\$0	Not Needed
728.000	Postage		\$2,500	\$2,500	\$0	Not Needed
740.000	Operating Supplies		\$3,250	\$3,500	\$250	Not Needed
801.000	Professional Services - Other	\$20,228		\$0	\$20,228	IT Support
981.000	Equipment Under \$5,000		\$1,000	\$1,000	\$0	Not Needed
	Total Dept. 191 - Elections	\$20,228	\$51,750			
717.000	Taxable Benefits	\$1,000		\$5,633	\$6,633	COVID Related Bonus
	Total Dept. 201 -Accounting	\$1,000	\$0			
710.000	Training	\$625		\$1,000	\$1,625	New Employee
717.000	Taxable Benefits	\$6,500		\$20,240	\$26,740	Add'l FT Employee
740.000	Operating Supplies		\$1,000	\$2,000	\$1,000	Not Needed
	Total Dept. 209 - Assessor	\$7,125	\$1,000			

Acct. #	Account Name	Increase	Decrease	Approved	REQUESTED	Explanation
702.000	Salaries	\$17,500		\$45,734	\$63,234	Add'l Employee
	Total Dept. 215 - Clerk	\$17,500	\$0			
717.000	Taxable Benefits	\$7,450		\$16,845	\$24,295	Retirement
740.000	Operating Supplies	\$1,500		\$13,000	\$14,500	
801.000	Professional Services - Other	\$800		\$0	\$800	Contract Employee
900.000	Printing & Publishing	\$2,000		\$1,000	\$3,000	
	Total Dept. 253 - Treasurer's	\$11,750	\$0			
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		\$22,000	\$30,000	\$8,000	Not Needed
962.000	Miscellaneous	\$6,000		\$1,000	\$7,000	MacArthur Blvd. Lights
962.001	Personnel Manual	\$1,740		\$7,500	\$9,240	Actual
962.0004	Plymouth Rd. Pathway	\$20,300		\$25,000	\$45,300	Actual
962.007	Cherry Hill Wetlands	\$16,495		\$0	\$16,495	Land Purchase
962.008	Rock Property	\$5,000		\$0	\$5,000	Land Purchase
	Total Dept. 266 - Special Projects	\$49,535	\$22,000			
860.000	Mileage		\$2,000	\$2,000	\$0	Mileage Now in Law Fund
	Total Dept. 278 - Ordinance Enforcement	\$0	\$2,000			
702.000	Salaries	\$5,300		\$28,933	\$34,233	More Planning
717.000	Taxable Benefits	\$600		\$868	\$1,468	Education & Longevity
801.000	Professional Services		\$1,000	\$8,000	\$7,000	Not Needed
	Total Dept. 410 - Planning Department	\$5,900	\$1,000			
702.000	Salaries	\$3,400		\$5,000	\$8,400	Parks Employee Retirement
703.000	Contract Services	\$1,000		\$2,500	\$3,500	
920.000	Streetlights	\$4,071		\$0	\$4,071	Not Budgeted
921.000	Drains	\$6,250		\$7,500	\$13,750	Actual
	Total Dept. 446 - Infrastructure	\$14,721	\$0			
864.000	AATA Fixed Route	\$16,000		\$90,500	\$106,500	New Contract
	Total Dept. 550 - Transportation System	\$16,000	\$0			
852.000	Medical Insurance	\$9,150		\$75,322	\$84,472	New Employees
853.000	Dental Insurance	\$2,980		\$4,314	\$7,294	New Employees
857.000	HCSP		\$14,000	\$30,690	\$16,690	Forfeited Monies Received
858.000	Pension	\$8,000		\$108,465	\$116,465	
	Total Dept. 966 - Unallocated Funds	\$20,130	\$14,000			
965.000	Transfer to Reserves		\$0	\$0	\$0	
966.000	Transfer to Parks Fund	\$7,000	\$0	\$302,380	\$309,380	
	Total Dept. 965 - Transfer of Funds	\$7,000	\$0			
	TOTAL EXPENDITURES	\$227,839	\$128,050			

Acct. #	Account Name	Increase	Decrease	Approved	REQUESTED	Explanation
LEGAL DEFENSE:						
699.000	Appropriations from Fund Balance	\$25,000		\$5,000	\$30,000	Land Purchase
	TOTAL REVENUE	\$25,000	\$0			
962.009	Nature Area Preservation Program	\$25,000		\$0	\$25,000	Land Purchase
	TOTAL EXPENDITURES	\$25,000	\$0			
FIRE FUND:						
590.000	Grants	\$170,000		\$50,000	\$220,000	SAFER Grant
663.000	Interest on Reserves		\$24,750	\$25,000	\$250	Non-Interest Bearing Accounts
664.000	Interest on Checking		\$3,000	\$3,000	\$0	Non-Interest Bearing Accounts
671.100	Disposition of Assets	\$7,500		\$0	\$7,500	Sold Truck
673.000	Insurance Reimbursements	\$8,900		\$5,000	\$13,900	Worker's Comp.
	TOTAL REVENUE	\$186,400	\$27,750			
930.00	Repairs & Maintenance	\$45,000		\$40,000	\$85,000	New Motor
	Total Dept. 264 - Vehicles	\$45,000	\$0			
930.000	Repairs & Maintenance	\$21,000		\$17,000	\$38,000	New Alert Systems
	Total Dept. 265 - Building & Grounds	\$21,000	\$0			
702.012	Overtime	\$147,000		\$203,000	\$350,000	Short Staff
717.000	Taxable Benefits	\$53,000		\$156,169	\$209,169	Cash Outs
740.000	Operating Supplies		\$37,000	\$60,000	\$23,000	Not Needed
801.000	Professional Services -Other	\$14,000		\$8,000	\$22,000	Physicals & Testws
850.000	Telecommunications	\$2,000		\$16,000	\$18,000	
880.000	Fire Prevention		\$2,500	\$2,500	\$0	Not Needed
890.000	Contingencies		\$10,000	\$10,000	\$0	Not Needed
947.000	Grant Expenses	\$112,730		\$0	\$112,730	FEMA Grant
958.000	Memberships, Dues		\$3,000	\$7,000	\$4,000	Not Needed
963.000	Bank Fees	\$250		\$500	\$750	
980.000	Equipment over \$5000		\$25,000	\$25,000	\$0	Not Needed
985.000	Tax Chargebacks	\$2,050		\$500	\$2,550	
	Total Dept. 336 - Fire Operations	\$331,030	\$77,500			
715.000	FICA	\$32,500		\$73,377	\$105,877	Overtime & Tax. Benefits
858.000	Pension	\$87,000		\$159,110	\$246,110	Overtime & Tax. Benefits
	Total Dept. 966 - Unallocated Expenses	\$119,500	\$0			
	TOTAL EXPENDITURES	\$516,530	\$77,500			
965.000	Transfer to Building Reserve (75%)		\$210,285	\$216,365	\$6,080	
966.000	Transfer to Truck Reserve (25%)		\$70,095	\$72,121	\$2,026	

Acct. #	Account Name	Increase	Decrease	Approved	REQUESTED	Explanation
STREET LIGHT FUND:						
403.000	Special Assessment		\$65	\$81,428	\$81,363	Actual
	TOTAL REVENUE	\$0	\$65			
920.000	Utilities	\$65		\$79,810	\$79,875	
	Total Dept. 223 - Streetlights	\$65	\$0			
	TOTAL EXPENDITURES	\$65	\$0			
SIDE STREET MAINTENANCE FUND:						
703.000	Contract Services (Mowing)	\$9,021		\$13,646	\$22,667	Actual
965.000	Transfer to Reserves		\$9,021	\$10,346	\$1,325	
	Total Dept. 222 - Maintenance	\$9,021	\$9,021			
BUILDING FUND:						
610.000	Charges for Services	\$95,000		\$300,000	\$395,000	Building Permits
663.000	Interest on Reserves		\$6,000	\$6,200	\$200	Non-Interest Bearing Accounts
698.000	Miscellaneous Income	\$1,000		\$0	\$1,000	
699.000	Appropriations from Reserves			\$0	\$0	
	TOTAL REVENUE	\$96,000	\$6,000			
702.000	Salaries	\$10,800		\$134,457	\$145,257	New Employee
703.000	Contract Services	\$14,000		\$55,000	\$69,000	Add'l Inspections
717.000	Taxable Benefits	\$1,450		\$11,141	\$12,591	COVID Related Bonus
801.000	Professional Services -Other	\$8,000		\$1,000	\$9,000	
802.000	IT Services	\$3,400		\$4,000	\$7,400	
802.000	IT Services	\$5,000		\$4,000	\$9,000	New Software
962.000	Special Projects	\$23,931		\$0	\$23,931	Dixboro Schoolhouse Project
963.000	Bank Fees	\$1,200		\$15	\$1,215	
	Total Dept. 371 - Safety Inspection	\$67,781	\$0			
858.000	Pension		\$4,500	\$23,245	\$18,745	
	Total Dept. 966 - Unallocated Expenses	\$0	\$4,500			
	TOTAL EXPENDITURES	\$67,781	\$4,500			
965.000	Transfer to Reserves	\$26,719		\$1,537	\$28,256	Transfer to Reserves

Acct. #	Account Name	Increase	Decrease	Approved	REQUESTED	Explanation
LAW ENFORCEMENT FUND:						
403.050	Prior Years Del. Personal Property	\$865		\$500	\$1,365	Actual
663.000	Interest on Reserves		\$3,400	\$3,500	\$100	Non-Interest Bearing Accounts
660.000	Fines & Forfeits		\$7,000	\$25,000	\$18,000	
	TOTAL REVENUE	\$865	\$10,400			
860.000	Mileage		\$2,400	\$5,000	\$2,600	
	Total Dept. 278 - Ordinance Enforcement	\$0	\$2,400			
703.001	Authorized Overtime		\$115,000	\$125,000	\$10,000	Not Needed
703.002	Special Operations	\$10,000		\$0	\$10,000	Animal Control
800.000	Attorneys	\$20,000		\$20,000	\$40,000	
930.00	R&M	\$23,000		\$1,000	\$24,000	Back Lot Repaving
953.000	Blight Enforcement		\$20,000	\$20,000	\$0	Not Needed
963.000	Bank Fees	\$1,200		\$0	\$1,200	
	Total Dept. 310 - Crime Control	\$54,200	\$135,000			
					\$0	
	Total Dept. 346 - Neighborhood Watch	\$0	\$0			
	TOTAL EXPENDITURES	\$54,200	\$137,400			
699.000	Appropriations from Reserves			\$0	\$0	
965.000	Transfer to Reserves	\$73,665		\$395,058	\$468,723	

Acct. #	Account Name	Increase	Decrease	Approved	REQUESTED	Explanation
PARK FUND:						
588.000	GF Contribution	\$7,000		\$302,380	\$309,380	Board Resolution
590.000	Grants	\$34,600		\$0	\$34,600	Community Park Grant
663.000	Interest on Reserves		\$900	\$1,000	\$100	Non-Interest Bearing Accounts
698.000	Miscellaneous Income	\$370		\$0	\$370	Graffiti
	TOTAL REVENUE	\$41,970	\$900			
710	Training		\$900	\$1,000	\$100	
717.000	Taxable Benefits	\$1,161		\$0	\$1,161	Administrator
	Total Dept. 751 - Administration	\$1,161	\$900			
702.000	Salaries		\$3,514	\$11,014	\$7,500	Movies
801.000	Professional Services -Other	\$4,000		\$3,000	\$7,000	Movies
	Total Dept. 754 - Recreation	\$4,000	\$0			
717.000	Taxable Benefits	\$6,300		\$4,899	\$11,199	Retirement
740.004	Sand & Gravel		\$1,500	\$1,500	\$0	Not Needed
742.000	Fuel	\$2,000		\$3,000	\$5,000	Higher Fuel Prices
930.000	R&M	\$2,800		\$11,000	\$13,800	
980.000	Equipment over \$5000		\$10,000	\$10,000	\$0	Not Needed
	Total Dept. 755 - Maintenance	\$11,100	\$11,500			
951.000	Projects	\$19,600		\$15,000	\$34,600	Community Park Tennis Courts
	Total Dept. 756 - Park Dev/Improvements	\$19,600	\$0			
715.000	FICA	\$150		\$15,032	\$15,182	
	Total Dept. 966 - Unallocated Expenses	\$150	\$0			
	TOTAL EXPENDITURES	\$36,011	\$12,400			
699.000	Appropriation from Fund Balance		\$14,999	\$14,999	\$0	Not Required
965.000	Transfer to Reserves	\$2,460		\$0	\$2,460	

Acct. #	Account Name	Increase	Decrease	Approved	REQUESTED	Explanation
UTILITY FUND:						
O&M:						
404	Water Sales		85,000	2,688,291	\$2,603,291	Wet Summer
407	Water Sales During Construction	2,500		2,500	\$5,000	Add'l Construction
421	New Customer/Installation Fees	25,000		0	\$25,000	Add'l Construction
441	Interest on Bank Accts.	125		0	\$125	
TOTAL REVENUE		\$27,625	\$85,000			
560-MO	Sewer Purchased	5,000		1,016,534	\$1,021,534	
602	Overtime Premium		5,000	19,542	\$14,542	Not Needed
603	Taxable Benefits	8,000		43,382	\$51,382	COVID Related Bonus
607-D	Dental Insurance	3,500		5,426	\$8,926	Higher Rates
607-M	Medical Insurance	8,100		73,178	\$81,278	Higher Rates
609	Pension	10,000		72,604	\$82,604	Higher Rate & Add'l FT Employee
643-AB	Computer Services	12,000		15,000	\$27,000	New Employee, Multiple Server Issues
668-AB	Telecommunications		5,000	18,000	\$13,000	Not Needed
681-AB	Alarm System	1,000		500	\$1,500	New Alarm System
620-LB	R&M		37,000	40,000	\$3,000	Not Needed
645-LB	Operating Supplies		1,000	1,000	\$0	Not Needed
665-LB	Utilities	1,500		15,000	\$16,500	
620-MF	R&M		20,000	45,000	\$25,000	Not Needed
643-MF	Computer Services	15,000		10,000	\$25,000	Multiple Server Issues
645-MF	Operating Supplies		12,000	18,000	\$6,000	Not Needed

Acct. #	Account Name	Increase	Decrease	Approved	REQUESTED	Explanation
677-MF	Leased Equipment		3,500	7,500	\$4,000	Not Needed
678-MF	Cleaning Services	4,800		0	\$4,800	New Cleaning Service
620	R&M-System		20,000	50,000	\$30,000	Not Needed
625	R&M - Root Foaming		795	7,500	\$6,705	Actual
631	Engineers		46,000	50,000	\$4,000	Not Needed
632	Auditors		300	6,800	\$6,500	Actual
635	Attorneys		500	500	\$0	Not Needed
653	Employee Training		3,000	4,000	\$1,000	Not Needed
656	Misc. Employee Expenses		1,200	1,200	\$0	No Drug Testing Being Performed
671	Meters & Supplies		80,000	200,000	\$120,000	Not Needed
672	Fuel	5,200		1,000	\$6,200	Higher Fuel Prices
700	Bank Fees	5,000		50	\$5,050	Projected Fees
701	Bad Debt Expense		3,470	7,000	\$3,530	Actual
709	Printing & Publishing		1,500	4,500	\$3,000	Not Needed
711	Memberships, Dues		10,000	25,000	\$15,000	Not Needed
	TOTAL EXPENDITURES	\$79,100	\$250,265			
	TOTAL REVENUE & EXPENDITURES	(\$51,475)	(\$165,265)	\$113,790		
856	Transfers to Cap. Res.	113,790		587,531	\$701,321	

AMERICAN RESCUE PLAN ACT (ARPA)						
528.000	Other Federal Grants Income	\$747,700		\$0	\$747,700	Actual
	TOTAL REVENUE	\$747,700	\$0			