

**CHARTER TOWNSHIP OF SUPERIOR
WORK SESSION
SUPERIOR CHARTER TOWNSHIP HALL
3040 N. PROSPECT, SUPERIOR TOWNSHIP, MI 48198
OCTOBER 9, 2025
4:00 p.m.
AGENDA**

1. CALL TO ORDER
2. ROLL CALL
3. ADOPTION OF AGENDA
4. CITIZEN PARTICIPATION
5. DISCUSSION
 - A. Review Proposed 2026 Budget
6. ADJOURNMENT

Angela Robinson, Clerk, Superior Township, 3040 N. Prospect, Superior Township, MI 48198
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10/06/2025 BUDGET REPORT FOR SUPERIOR TOWNSHIP
Calculations as of 12/31/2025

GL NUMBER	DESCRIPTION	2024	2025	2025	2025	2026
		ACTIVITY	ACTIVITY THRU 12/31/25	APPROVED BUDGET	REQUESTED BUDGET	
Dept 000 - REVENUE						
101-000-402.000	CURRENT- REAL/PROPERTY/IIFT TAXES	667,876	722,889	726,087	764,744	
101-000-403.000	PRIOR YEARS DELQ PERS PROP		16	200		
101-000-407.000	PPT REIMBURSEMENT	495	489	500	500	
101-000-432.000	PILOT PROGRAM TAXES	891		900	900	
101-000-434.001	TRAILER FEES	4,733	3,392	5,700	3,500	
101-000-445.000	DELINQUENT INTEREST & PENALTY INCOME	4,869	201	4,800	2,000	
101-000-448.001	SUMMER TAX COLLECTION FEES	31,075	31,380	30,000	30,000	
101-000-477.000	CABLE TV FRANCHISE FEES - COMCAST	143,317	150,000	150,000	140,000	
101-000-477.001	CABLE TV FRANCHISE FEES - AT&T	22,349	30,000	30,000	23,000	
101-000-569.000	OTHER STATE GRANTS		9			
101-000-574.000	STATE CONSTITUTIONAL REVENUE SHARING	1,579,117	791,685	1,584,244	1,628,158	
101-000-574.002	STATE REVENUE SHARING	52,169	54,515	54,515	55,024	
101-000-574.003	CLFRF REVENUE SHARING	494		1,558		
101-000-574.005	STATE REVENUE SHARING TAXABLE VALUES		9,853		9,742	
101-000-574.006	STATE REV. SHARING WEIGHTED POPULATION		15,574		15,219	
101-000-577.001	GRANTS	683,766			498,514	
101-000-577.002	ROW REVENUE STATE & OTHER RESOURCES	15,553	16,974	10,000	17,000	
101-000-577.003	NATIONAL OPIOID SETTLEMENT	20,797	1,380	20,000	4,900	
101-000-612.000	106 INSPECTION REVENUE		3,262			
101-000-630.000	BAG & TAG PROGRAM FEES	1,314	513	1,500	600	
101-000-631.000	RECYCLING EDUCATION REVENUE			200		
101-000-632.000	SYCAMORE MEADOWS LITTER CONTROL	1,600		4,800		
101-000-633.000	DANBURY LITTER CONTROL	4,400	1,572		4,800	
101-000-634.000	SUPERIOR DAY DONATION	1,150	7,400	1,500	5,000	

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101-000-654.001	PLANNING & ZONING ADMIN FEES	4,950	26,500	7,000	26,000
101-000-657.001	ORDINANCE VIOLATION REIMBURSEMENTS			500	1,000
101-000-664.002	INTEREST INCOME - LEASES	25,530			
101-000-664.003	AMORITIZATION - LEASES	29,065			
101-000-664.075	TAX COLLECTION INTEREST	36,462	421		8,000
101-000-665.000	INTEREST/DIVIDENDS	18,007	4,698	25,000	8,200
101-000-669.000	GAIN/LOSS ON INVESTMENT ACCOUNTS	23,124		40,000	
101-000-670.000	RENTAL INCOME	8,858		36,000	36,000
101-000-671.000	DISPOSITION OF ASSETS	182,569			
101-000-671.002	CELL TOWER REVENUE		25,625	35,000	
101-000-672.000	MEDICAL INSURANCE/COBRA INCOME	2			
101-000-676.000	ELECTION REIMBURSEMENTS	3,824	3,470		5,000
101-000-677.000	REIMBURSEMENTS - HCSP FORFEITURES	67,190			
101-000-687.000	INSURANCE REIMBURSEMENTS INCOME		11,655	1,000	
101-000-688.000	MISCELLANEOUS INCOME	3,196	2,781	5,000	
101-000-693.000	SALE OF ASSETS				678,000
FOOTNOTE AMOUNTS:					678,000
(2026) SALE OF CELL TOWER					
GL # FOOTNOTE TOTAL:					678,000
101-000-699.999	APPROPRIATION FROM FUND BALANCE			61,819	
NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE		3,638,742	1,916,254	2,837,823	3,965,801

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Dept 101 - TOWNSHIP BOARD					
101-101-703.000	SALARIES	41,500	27,693	40,000	40,000
101-101-703.001	WETLANDS BOARD STIPENDS			250	250
101-101-703.002	DIXBORO REVIEW BOARD STIPENDS			500	500
101-101-703.003	ZONING BOARD OF APPEALS	840	1,180	1,000	2,000
101-101-806.000	PROFESSIONAL SERVICES - OTHER		263	100	100
101-101-910.000	TRAINING	465	150		150
NET OF REVENUES/APPROPRIATIONS - 101 - TOWNSHIP BOARD		(42,805)	(29,286)	(41,850)	(43,000)
Dept 171 - TOWNSHIP SUPERVISOR					
101-171-703.000	SALARIES	100,366	24,412	102,373	102,372
101-171-703.001	SUPERVISOR ASSISTANT SALARY	29,550	32,936	70,331	70,335
101-171-710.000	TRAINING	150			
101-171-724.000	TOWNSHIP SUPERVISOR TAXB BENEFITS	16,870	11,707	6,445	23,098
101-171-725.000	TAXABLE BENEFITS				4,000
FOOTNOTE AMOUNTS:					
(2026) EDUCATION BONUS					4,000
101-171-752.000	OPERATING SUPPLIES	76		100	100
101-171-806.000	PROFESSIONAL SERVICES OTHER	1,371			
101-171-910.000	TRAINING		120		350
101-171-969.000	ADMINISTRATIVE ALLOCATION				(92,761)
NET OF REVENUES/APPROPRIATIONS - 171 - TOWNSHIP SUPERVISOR		(148,383)	(69,175)	(179,249)	(107,494)

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GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY THRU 12/31/25	2025 APPROVED BUDGET	2026 REQUESTED BUDGET
Dept 191 - ACCOUNTING					
101-191-699.249	OTHER FUND CONTRIBUTIONS	(46,000)	(50,000)	(71,000)	
101-191-703.000	SALARIES	100,621	64,588	93,084	88,433
101-191-725.000	TAXABLE BENEFITS	10,209	10,722	10,293	10,422
101-191-752.000	OPERATING SUPPLIES	1,260	756	500	500
101-191-969.000	ADMINISTRATIVE ALLOCATION				(69,364)
NET OF REVENUES/APPROPRIATIONS - 191 - ACCOUNTING		(66,090)	(26,066)	(32,877)	(29,991)
Dept 215 - CLERK					
101-215-703.000	SALARIES	99,403	70,194	101,391	101,391
101-215-703.001	SALARIES	144,281	92,565	132,907	138,587
101-215-710.000	TRAINING	150			
101-215-725.000	TAXABLE BENEFITS	16,598	13,266		14,071
101-215-752.000	OPERATING SUPPLIES	1,086	1,004	500	1,000
101-215-910.000	TRAINING	475	696	1,000	1,000
101-215-915.000	MEMBERSHIP & DUES	156		200	200
101-215-969.000	ADMINISTRATIVE ALLOCATION				(47,996)
NET OF REVENUES/APPROPRIATIONS - 215 - CLERK		(262,149)	(177,725)	(235,998)	(208,253)

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Dept 253 - TOWNSHIP TREASURER					
101-253-703.000	SALARIES	99,403	70,194	101,391	101,391
101-253-703.001	SALARIES	102,219	70,646	94,161	94,167
101-253-725.000	TAXABLE BENEFITS	11,927	7,549	10,923	8,843
101-253-752.000	OPERATING SUPPLIES	3,084	2,728	500	1,000
101-253-806.000	PROFESSIONAL SERVICES - OTHER	136	20		
101-253-900.000	PRINTING & PUBLISHING	2,459	525	1,500	1,000
101-253-910.000	TRAINING	749	1,370	500	1,000
101-253-915.000	MEMBERSHIPS & DUES	364	339	250	350
101-253-969.000	ADMINISTRATIVE ALLOCATION				(117,335)
NET OF REVENUES/APPROPRIATIONS - 253 - TOWNSHIP TREASURER		(220,341)	(153,371)	(209,225)	(90,416)
Dept 257 - ASSESSOR					
101-257-703.000	SALARIES	207,508	151,003	217,201	217,192
101-257-703.001	BOARD OF REVIEW SALARIES	1,215	1,226	1,500	1,650
101-257-725.000	TAXABLE BENEFITS	43,235	40,148	46,015	49,029
101-257-752.000	OPERATING SUPPLIES	1,342	251	500	600
101-257-805.000	CONTRACT SERVICES	1,881	1,596	2,000	2,000
101-257-850.000	TELECOMMUNICATIONS	961	450	1,000	600
101-257-860.000	TRANSPORTATION	522	27	500	300
101-257-910.000	TRAINING	906	661	500	700
101-257-915.000	MEMBERSHIPS & DUES	1,367	1,114	1,500	1,500
101-257-916.000	MEALS & LODGING				
101-257-969.000	ADMINISTRATIVE ALLOCATION	2,409	359	500	500
NET OF REVENUES/APPROPRIATIONS - 257 - ASSESSOR		(261,346)	(196,835)	(271,216)	(192,604)
				(81,467)	

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Dept 261 - ADMINISTRATION					
101-261-415.000	TAX CHARGEBACKS	479	50	500	500
101-261-699.249	OTHER FUND CONTRIBUTIONS	(15,000)		(15,000)	
101-261-708.000	MESC UNEMPLOYMENT BENEFITS	152		2,500	2,500
101-261-709.000	FICA	86,681	56,168	76,342	73,891
101-261-715.000	PENSION	136,987	88,710	139,463	152,769
101-261-725.001	HCSP	35,442	19,845	41,142	41,142
101-261-752.000	OPERATING SUPPLIES	3,847	3,063	1,500	2,000
101-261-777.000	CEMETERY UPKEEP EXPENSE	1,500		1,500	1,500
101-261-802.000	PROFESSIONAL SERVICES -ATTORNEYS	52,715	14,190	10,000	15,000
101-261-803.000	HSA ADMINISTRATION FEES	238	123	250	250
101-261-804.000	PROFESSIONAL SERVICES - AUDIT	19,310	11,500	11,440	29,768
	FOOTNOTE AMOUNTS:				6,968
	(2026) ADD BACK UTILITY				
101-261-805.000	MASTER PLAN REVISIONS	1,755	260		
101-261-805.001	GEDDES RIDGE DRAIN	28,822		28,900	28,000
101-261-805.002	SPECIAL PROJECTS - MISCELLANEOUS	6,472	5,663	15,000	7,500
101-261-805.004	YPSILANTI DISTRICT LIBRARY	110,652			
101-261-805.005	PROSPECT ROAD PATHWAY		(180)		
101-261-805.006	PLYMOUTH RD PATHWAY	948,153	5,477		
101-261-805.007	DIXBORO GREEN SCHOOLHOUSE	24,736		15,000	
101-261-805.011	GEDDES ROAD PATHWAY	129,732	67,460	225,000	
101-261-805.012	MACARTHUR PATHWAY	281,045	12,337		
101-261-805.013	FIREMAN'S PARK	168,777	30,030		

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101-261-805.014	TREES	6,075			
101-261-805.015	TOWNSHIP SIDEWALK PROGRAM	6,700	331		
101-261-805.016	HYUNDAI	184,312			
101-261-805.017	CLAYHILL COMMUNITY FARM AND GARDEN	36,700			
101-261-805.018	PARK'S DEPARTMENT BATHROOM	27,823			
101-261-805.019	2024 ZONING ORDINANCE REWRITE	27,740	9,990		
101-261-805.020	ADA SIDEWALK RAMP PROGRAM				498,514
101-261-806.000	PROFESSIONAL SERVICES - OTHER	14,427	6,991	2,500	15,000
101-261-806.003	PROF SERVICES - FINANCIAL CONSULTING				61,398
FOOTNOTE AMOUNTS:					
(2026) ADD BACK UTILITY					
101-261-826.000	BANK FEES & CHARGES	164	112	500	500
101-261-840.001	MEDICAL INSURANCE	69,664	28,837	44,370	73,397
101-261-840.002	DENTAL INSURANCE	7,903	5,178	8,480	10,749
101-261-840.003	VISION INSURANCE	1,993	1,229	2,180	2,569
101-261-840.004	LIFE INSURANCE	1,617	1,110	1,573	1,678
101-261-850.000	TELECOMMUNICATIONS	12,786	9,338	12,000	10,000
101-261-851.000	POSTAGE	13,378	10,024	15,000	14,000
101-261-860.000	TRANSPORTATION	11,333	2,885	7,000	5,000
101-261-900.000	PRINTING & PUBLISHING	10,719	5,844	7,500	7,500
101-261-910.001	TRAINING	1,900		1,900	
101-261-915.000	MEMBERSHIPS/DUES/EXT MUNI FEES	15,683	22,207	5,000	20,000
101-261-916.000	MEALS & LODGING	1,347	549	1,000	1,000
101-261-935.000	INSURANCE & BONDS	20,283	24,795	17,333	40,000

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101-261-940.000	EQUIPMENT RENTAL	7,202	4,763	7,000	7,000
101-261-946.000	PROFESSIONAL SERVICES - ENGINEERS	12,550		15,000	5,000
101-261-948.000	PROFESSIONAL SERVICES - IT	47,186	61,753	40,000	70,000
101-261-955.000	MISCELLANEOUS EXPENSE	710	3,101	1,000	1,000
101-261-955.001	YPSILANTI MEALS ON WHEELS	10,000	10,000	10,000	7,500
101-261-969.000	ADMINISTRATIVE ALLOCATION				(71,500)
101-261-985.000	EQUIPMENT OVER \$5,000				20,000
101-261-986.000	EQUIPMENT UNDER \$5,000	3,747	3,200	2,000	40,000
101-261-991.000	DEBT PRINCIPLE	110,000	115,000	115,000	120,000
101-261-992.000	DEBT INTEREST	79,050	26,250	74,500	70,600
	NET OF REVENUES/APPROPRIATIONS - 261 - ADMINISTRATION	(2,765,487)	(668,183)	(944,373)	(1,385,725)
Dept 262 - ELECTIONS					
101-262-703.000	SALARIES	108,845	950		100,000
101-262-703.001	FICA EXEMPT SALARY	35,165			35,000
101-262-752.000	OPERATING SUPPLIES	11,064	2,909	1,000	15,000
101-262-806.000	PROFESSIONAL SERVICES - OTHER	7,423	1,379		9,000
101-262-851.000	POSTAGE	11,421	1,175		14,000
101-262-900.000	PRINTING & PUBLISHING	2,148			10,000
101-262-910.000	TRAINING				1,500
101-262-940.000	PRECINCT RENT	6,000			5,000
101-262-985.000	EQUIPMENT OVER \$5,000				3,000
101-262-986.000	EQUIPMENT UNDER \$5,000	1,143	3,470		
	NET OF REVENUES/APPROPRIATIONS - 262 - ELECTIONS	(183,209)	(9,883)	(1,000)	(192,500)

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Dept 265 - BUILDINGS & GROUNDS					
101-265-699.249	OTHER FUND CONTRIBUTIONS	(15,000)	(30,000)	(60,000)	
101-265-752.000	OPERATING SUPPLIES	5,927	1,954	5,000	5,000
101-265-805.000	CONTRACT SERVICES	21,507	16,130	1,000	21,000
101-265-920.000	UTILITIES	14,654	9,975	14,000	14,000
101-265-934.000	REPAIR & MAINTENANCE	25,562	32,388	20,000	40,000
101-265-969.000	ADMINISTRATIVE ALLOCATION				(30,000)
101-265-975.000	BUILDING IMPROVEMENTS	7,715		5,000	5,000
NET OF REVENUES/APPROPRIATIONS - 265 - BUILDINGS & GROUNDS		(60,365)	(30,447)	15,000	(55,000)
Dept 446 - INFRASTRUCTURE					
101-446-703.000	SALARIES	8,891	694	7,650	7,500
101-446-752.000	OPERATING SUPPLIES			250	250
101-446-805.000	CONTRACT SERVICES	17,060		20,000	2,500
101-446-930.000	REPAIR & MAINTENANCE	1,608		500	500
101-446-937.000	ROAD MAINTENANCE	160,153	2,076	250,000	175,000
101-446-937.001	NON-MOTOR TRAILS MAINT.	465	20,302	500	1,000
101-446-937.002	ROW MAINTENANCE	6,832	4,898	5,000	7,500
101-446-938.000	UTILITIES - STREETLIGHTS	9,086			9,000
101-446-939.000	DRAINS	18,067		30,000	25,000
NET OF REVENUES/APPROPRIATIONS - 446 - INFRASTRUCTURE		(222,162)	(27,970)	(313,900)	(228,250)

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Dept 528 - SOLID WASTE MANAGEMENT					
101-528-919.000	ROADSIDE TRASH REMOVAL	7,185	5,577	7,500	6,000
101-528-919.001	GARBAGE & YARD WASTE TAGS			1,000	1,000
101-528-919.002	REIMBURSEMENT FOR DUMP USE	2,180	1,293	2,000	2,000
101-528-919.003	RECYCLE BIN EXCHANGE	7,910			
NET OF REVENUES/APPROPRIATIONS - 528 - SOLID WASTE MANAGEMENT		(17,275)	(6,870)	(10,500)	(9,000)
Dept 596 - TRANSPORTATION SYSTEM					
101-596-860.000	AAATA FIXED ROUTE	70,343	46,425	79,586	86,613
101-596-860.001	AAATA DEMAND RESPONSE	24,199	14,645	25,106	27,231
101-596-981.000	CAP COST OF NEW BUSES	15,221	9,832	16,855	18,382
NET OF REVENUES/APPROPRIATIONS - 596 - TRANSPORTATION SYSTEM		(109,763)	(70,902)	(121,547)	(132,226)
Dept 701 - PLANNING DEPARTMENT					
101-701-703.000	SALARIES	15,636			
101-701-703.001	COMMISSION STIPENDS	2,500	2,580	3,000	3,000
101-701-725.000	TAXABLE BENEFITS	8,607			
101-701-752.000	OPERATING SUPPLIES	303		250	
101-701-806.000	PROFESSIONAL SERVICES - OTHER	102,213	84,175	75,000	75,600
101-701-900.000	PRINTING & PUBLISHING	1,370		500	
NET OF REVENUES/APPROPRIATIONS - 701 - PLANNING DEPARTMENT		(130,629)	(86,755)	(78,750)	(78,600)

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Dept 965 - TRANSFER OF FUNDS					
101-965-995.508	TRANSFER TO PARK FUND	397,601	260,491	390,736	324,036
101-965-995.509	RESOLUTION #2021-20 ADD'L \$ TO PARKS	21,602	10,801	21,602	
	NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFER OF FUNDS	(419,203)	(271,292)	(412,338)	(324,036)
ESTIMATED REVENUES - FUND 101					
	APPROPRIATIONS - FUND 101	3,638,742	1,916,254	2,837,823	3,965,801
	NET OF REVENUES/APPROPRIATIONS - FUND 101	4,909,207	1,824,760	2,837,823	2,965,958
	BEGINNING FUND BALANCE	(1,270,465)	91,494		999,843
	FUND BALANCE ADJUSTMENTS	2,188,494	933,406	933,408	933,408
	ENDING FUND BALANCE	15,379			
		933,408	1,024,900	933,408	1,933,251

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Fund 203 - SIDE STREET MAINTENANCE					
Dept 000 - REVENUE					
203-000-450.000	SPECIAL ASSESSMENT	23,517	25,436	26,500	26,500
203-000-665.000	INTEREST/DIVIDENDS	425	14		
	NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE	23,942	25,450	26,500	26,500
Dept 443 - MAINTENANCE					
203-443-805.000	CONTRACT SERVICES	25,436	19,433	26,500	26,500
	NET OF REVENUES/APPROPRIATIONS - 443 - MAINTENANCE	(25,436)	(19,433)	(26,500)	(26,500)
ESTIMATED REVENUES - FUND 203		23,942	25,450	26,500	26,500
APPROPRIATIONS - FUND 203		25,436	19,433	26,500	26,500
NET OF REVENUES/APPROPRIATIONS - FUND 203		(1,494)	6,017		
BEGINNING FUND BALANCE		14,317	12,823	12,823	12,823
ENDING FUND BALANCE		12,823	18,840	12,823	12,823
		2024	2025	2025	2026

10/06/2025 **BUDGET REPORT FOR SUPERIOR TOWNSHIP**
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GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY THRU 12/31/25	2025 APPROVED BUDGET	2026 REQUESTED BUDGET
Fund 206 - FIRE OPERATING FUND					
Dept 000 - REVENUE					
206-000-402.000	CURRENT- REAL/PROPERTY/IPT TAXES	2,930,932	3,166,963	3,180,886	3,354,622
206-000-403.000	PRIOR YEARS DELQ PERS PROP		70	100	100
206-000-407.000	PPT REIMBURSEMENT	2,139	2,142	3,000	3,000
206-000-432.000	PILOT PROGRAM TAXES	3,853		4,000	4,000
206-000-501.000	GRANTS	42,000	91,180	149,000	
206-000-628.001	FALSE ALARM REVENUE			500	
206-000-664.000	INTEREST/DIVIDENDS	71,698	64,442	79,500	80,000
206-000-669.000	GAIN/LOSS ON INVESTMENT ACCOUNTS	40,417	5,200	40,500	
206-000-674.000	DONATIONS	1,500			
206-000-676.000	REIMBURSEMENT FOR LABOR COSTS	4,040	3,790		4,000
206-000-677.000	REIMBURSEMENTS - HCSP FORFEITURES	25,069	19		
206-000-687.000	INSURANCE REIMBURSEMENTS INCOME	9,049	43,958	4,500	4,000
206-000-688.000	MISCELLANEOUS INCOME	2,125	1,645	500	500
	NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE	3,132,822	3,379,409	3,462,486	3,450,222
Dept 336 - FIRE OPERATIONS					
206-336-415.000	TAX CHARGEBACKS	1,811	220	250	250
206-336-703.000	SALARIES	1,004,852	741,921	1,046,528	1,267,229
206-336-703.001	STATE AUTHORIZED OVERTIME	75,084	55,703	78,342	96,616
206-336-703.002	OVERTIME	303,978	252,273	300,000	250,000
206-336-709.000	FICA	124,560	94,743	89,732	120,612
206-336-715.000	PENSION	324,119	226,696	258,956	300,606

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GL NUMBER	DESCRIPTION	2024	2025	2025	2025	2026
		ACTIVITY	ACTIVITY THRU 12/31/25	APPROVED BUDGET	REQUESTED BUDGET	
206-336-725.000	TAXABLE BENEFITS	277,202	203,258	188,838		290,779
206-336-725.001	HCSP	37,825	22,050	64,800		79,800
206-336-752.000	OPERATING SUPPLIES	28,511	15,919	45,000		45,000
206-336-767.000	FIRE CHIEF/MARSHALL EXPENSES	1,733	639	2,000		2,000
206-336-802.000	PROFESSIONAL SERVICES -ATTORNEYS	375	1,800	1,000		2,000
206-336-803.000	HSA ADMINISTRATION FEES	616	408	600		600
206-336-804.000	PROFESSIONAL SERVICES - AUDIT	2,550	3,500	2,700		
206-336-805.000	DISPATCH SERVICES	37,641	32,841	41,838		46,000
206-336-806.000	PROFESSIONAL SERVICES - OTHER	41,390	59,263	45,000		45,000
206-336-826.000	BANK FEES & CHARGES	1,763	722	1,000		1,000
206-336-840.001	MEDICAL INSURANCE	170,363	115,804	178,672		247,808
206-336-840.002	DENTAL INSURANCE	12,491	7,539	13,893		17,541
206-336-840.003	VISION INSURANCE	2,812	1,642	3,138		3,869
206-336-840.004	LIFE INSURANCE	1,612	953	1,716		2,126
206-336-850.000	TELECOMMUNICATIONS	25,733	18,575	24,000		22,000
206-336-890.000	CONTINGENCIES			5,000		
206-336-910.000	TRAINING	12,460	8,319	13,000		12,000
206-336-915.000	MEMBERSHIPS & DUES	7,081	9,480	7,500		9,000
206-336-920.000	UTILITIES		43			
206-336-927.000	ACCOUNTING CHARGEBACK FEE	25,000	30,000	40,000		
206-336-935.000	INSURANCE & BONDS	91,346	71,881	80,000		88,000
206-336-940.000	EQUIPMENT RENTAL	2,640	2,403	3,000		3,000
206-336-946.000	PROFESSIONAL SERVICES - ENGINEERS	2,257	13,720	5,000		5,000
206-336-948.000	PROFESSIONAL SERVICES - IT	20,863	17,521	25,000		20,000

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GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY THRU 12/31/25	2025 APPROVED BUDGET	2026 REQUESTED BUDGET
206-336-960.000	FIRE PREVENTION EXPENSE	329	1,821	2,500	2,500
206-336-961.000	GRANT EXPENDITURES	42,000	138,588	10,000	10,000
206-336-965.000	MISCELLANEOUS EXPENSE			500	500
206-336-969.000	ADMINISTRATIVE ALLOCATION				222,005
206-336-985.000	EQUIPMENT OVER \$5,000			50,000	70,000
206-336-986.000	EQUIPMENT UNDER \$5,000	19,537	14,935	15,000	22,800
NET OF REVENUES/APPROPRIATIONS - 336 - FIRE OPERATIONS		(2,700,534)	(2,165,180)	(2,644,503)	(3,305,641)
Dept 337 - VEHICLES					
206-337-752.000	OPERATING SUPPLIES	4,428	4,334	5,000	5,000
206-337-758.000	FUEL-DIESEL	22,015	14,711	25,000	20,000
206-337-860.000	TRANSPORTATION	1,347	1,106	2,000	2,000
206-337-916.000	MEALS & LODGING	2,387	3,733	2,500	4,000
206-337-934.000	REPAIR & MAINTENANCE	122,165	123,325	100,000	100,000
NET OF REVENUES/APPROPRIATIONS - 337 - VEHICLES		(152,342)	(147,209)	(134,500)	(131,000)
Dept 338 - BUILDINGS & GROUNDS					
206-338-752.000	OPERATING SUPPLIES	8,216	7,379	10,000	10,000
206-338-920.000	UTILITIES	26,767	20,878	30,000	30,000
206-338-934.000	REPAIR & MAINTENANCE	75,760	18,896	50,000	50,000
206-338-976.000	BUILDING ADDITIONS & IMPS.	598,193		10,000	40,000
NET OF REVENUES/APPROPRIATIONS - 338 - BUILDINGS & GROUNDS		(708,936)	(47,153)	(100,000)	(130,000)
Dept 965 - TRANSFER OF FUNDS					
206-965-965.000	TRANSFER TO BLDG. CONST. RESERVE			583,483	
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFER OF FUNDS				(583,483)	

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GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY THRU 12/31/25	2025 APPROVED BUDGET	2026 REQUESTED BUDGET
	ESTIMATED REVENUES - FUND 206	3,132,822	3,379,409	3,462,486	3,450,222
	APPROPRIATIONS - FUND 206	3,561,812	2,359,542	3,462,486	3,566,641
	NET OF REVENUES/APPROPRIATIONS - FUND 206	(428,990)	1,019,867		(116,419)
	BEGINNING FUND BALANCE	2,417,408	1,988,420	1,988,418	1,988,418
	ENDING FUND BALANCE	1,988,418	3,008,287	1,988,418	1,871,999
Fund 211 - LEGAL DEFENSE FUND					
Dept 000 - REVENUE					
211-000-664.000	INTEREST/DIVIDENDS	71	1,673		
211-000-669.000	GAIN/LOSS ON INVESTMENT ACCOUNTS	11,070			
211-000-699.999	APPROPRIATION FROM FUND BALANCE			20,000	
	NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE	11,141	1,673	20,000	
Dept 443 - MAINTENANCE					
211-443-802.000	PROFESSIONAL SERVICES -ATTORNEYS	5,549	450	5,000	5,000
211-443-806.000	PROFESSIONAL SERVICES - OTHER	21,305	1,250	15,000	15,000
	NET OF REVENUES/APPROPRIATIONS - 443 - MAINTENANCE	(26,854)	(1,700)	(20,000)	(20,000)
ESTIMATED REVENUES - FUND 211					
APPROPRIATIONS - FUND 211					
	NET OF REVENUES/APPROPRIATIONS - FUND 211	11,141	1,673	20,000	
	BEGINNING FUND BALANCE	26,854	1,700	20,000	20,000
	ENDING FUND BALANCE	(15,713)	(27)		(20,000)
	BEGINNING FUND BALANCE	193,252	177,539	177,539	177,539
	ENDING FUND BALANCE	177,539	177,512	177,539	157,539

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GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY THRU 12/31/25	2025 APPROVED BUDGET	2026 REQUESTED BUDGET
Fund 219 - STREET LIGHT FUND					
Dept 000 - REVENUE					
219-000-450.000	SPECIAL ASSESSMENT	94,151		91,700	95,000
219-000-665.000	INTEREST/DIVIDENDS	1,544	636	2,000	2,000
219-000-804.000	PROFESSIONAL SERVICES - AUDIT		700	625	
219-000-920.000	UTILITIES			93,075	
	NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE	95,695	(64)		97,000
Dept 448 - STREET LIGHTS					
219-448-804.000	PROFESSIONAL SERVICES - AUDIT	600			
219-448-920.000	UTILITIES	89,966	65,186		97,000
	NET OF REVENUES/APPROPRIATIONS - 448 - STREET LIGHTS	(90,566)	(65,186)		(97,000)
ESTIMATED REVENUES - FUND 219					
	APPROPRIATIONS - FUND 219	95,695	636	93,700	97,000
	NET OF REVENUES/APPROPRIATIONS - FUND 219	90,566	65,886	93,700	97,000
	BEGINNING FUND BALANCE	5,129	(65,250)		
	ENDING FUND BALANCE	115,684	120,813	120,813	120,813
		120,813	55,563	120,813	120,813

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GL NUMBER	DESCRIPTION	2024	2025	2025	2025	2026
		ACTIVITY	ACTIVITY THRU 12/31/25	APPROVED BUDGET	REQUESTED BUDGET	
Fund 249 - BUILDING						
Dept 000 - REVENUE						
249-000-490.000	TEMP OCCUP ADMIN FEES	1,680	1,280	1,000		1,500
249-000-628.000	CHARGES FOR SERVICES INCOME	498,399	398,903	550,000		550,000
249-000-664.000	INTEREST/DIVIDENDS	10,415	13,188	10,000		10,000
249-000-669.000	GAIN/LOSS ON INVESTMENT ACCOUNTS	18,478	4,037	10,000		
249-000-671.000	MISCELLANEOUS INCOME		7,000	100		100
NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE		528,972	424,408	571,100		561,600
Dept 371 - SAFETY INSPECTION						
249-371-703.000	SALARIES	158,999	106,798	154,111		154,108
249-371-703.004	SUPERVISOR SALARY		14,175			
249-371-703.005	DEPUTY SUPERVISOR SALARY		9,739			
249-371-709.000	FICA	13,940	9,336	13,799		16,428
249-371-715.000	PENSION	26,883	15,248	25,352		26,766
249-371-725.000	TAXABLE BENEFITS	28,168	18,447	26,273		30,095
	FOOTNOTE AMOUNTS:					4,000
	(2026) EDUCATION BONUS					26,095
	FOOTNOTE AMOUNTS:					30,095
	(2026) OTHER ITEMS					
	GL # FOOTNOTE TOTAL:					
249-371-725.001	HCSP	7,470	4,410	7,560		7,560
249-371-727.000	OFFICE SUPPLIES			3,000		
249-371-752.000	OPERATING SUPPLIES	2,414	2,126			3,000

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GL NUMBER	DESCRIPTION	2024	2025	2025	2025	2026
		ACTIVITY	ACTIVITY THRU 12/31/25	APPROVED BUDGET	REQUESTED BUDGET	
249-371-802.000	PROFESSIONAL SERVICES -ATTORNEYS	10,105	10,087	10,000		10,000
249-371-803.000	HSA ADMINISTRATION FEES	51	34	50		50
249-371-804.000	PROFESSIONAL SERVICES - AUDIT	1,300	2,500	1,500		
249-371-805.000	CONTRACT SERVICES	63,100	46,400	60,000		60,000
249-371-806.000	PROFESSIONAL SERVICES - OTHER		393			1,000
249-371-826.000	BANK FEES & CHARGES	21	16	50		50
249-371-840.001	MEDICAL INSURANCE	5,620	3,673	5,901		7,051
249-371-840.002	DENTAL INSURANCE	1,144	620	1,080		1,191
249-371-840.003	VISION INSURANCE	330	178	320		342
249-371-840.004	LIFE INSURANCE	283	159	286		305
249-371-850.000	TELECOMMUNICATIONS	607	450	600		600
249-371-860.000	TRANSPORTATION	3,052	1,178	3,000		3,000
249-371-900.000	PRINTING & PUBLISHING			100		100
249-371-910.000	TRAINING	250	429	250		500
249-371-915.000	MEMBERSHIPS & DUES	1,548	770	1,200		1,500
249-371-916.000	MEALS & LODGING	229	1,221	500		1,000
249-371-927.000	ACCOUNTING CHARGEBACK FEE		2,500	5,000		
249-371-930.000	REPAIR & MAINTENANCE			100		100
249-371-935.000	INSURANCE & BONDS	539	319	500		550
249-371-948.000	PROFESSIONAL SERVICES - IT	5,238	5,191	6,000		6,000
249-371-969.000	ADMINISTRATIVE ALLOCATION					82,346
249-371-980.000	EQUIPMENT OVER \$5,000					20,000
249-371-986.000	EQUIPMENT UNDER \$5,000	220		1,000		
249-371-995.101	BUILDING CHARGEBACK	45,000	30,000	60,000		
NET OF REVENUES/APPROPRIATIONS - 371 - SAFETY INSPECTION		(376,511)	(286,397)	(387,532)		(433,642)

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GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY THRU 12/31/25	2025 APPROVED BUDGET	2026 REQUESTED BUDGET
Dept 965 - TRANSFER OF FUNDS					
249-965-965.000	TRANSFER TO RESERVES			183,568	
	NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFER OF FUNDS			(183,568)	
	ESTIMATED REVENUES - FUND 249	528,972	424,408	571,100	561,600
	APPROPRIATIONS - FUND 249	376,511	286,397	571,100	433,642
	NET OF REVENUES/APPROPRIATIONS - FUND 249	152,461	138,011		127,958
	BEGINNING FUND BALANCE	771,782	924,244	924,243	924,243
	ENDING FUND BALANCE	924,243	1,062,255	924,243	1,052,201

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GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY THRU 12/31/25	2025 APPROVED BUDGET	2026 REQUESTED BUDGET
Fund 266 - LAW ENFORCEMENT FUND					
Dept 000 - REVENUE					
266-000-402.000	CURRENT- REAL/PROPERTY/IPT TAXES	2,302,867	2,481,596	2,499,235	2,097,691
266-000-403.000	PRIOR YEARS DELQ PERS PROP		55	250	
266-000-407.000	PPT REIMBURSEMENT	1,681	1,683	2,000	1,600
266-000-432.000	PILOT PROGRAM TAXES	3,027		3,000	3,000
266-000-574.002	CVTRS PS REVENUE SHARING	497		1,038	1,000
266-000-628.001	FALSE ALARM REVENUE	930	670	1,000	1,000
266-000-628.002	SYCAMORE REG LAW ENFORCEMENT	103,563	69,042	103,563	
266-000-628.003	DANBURY REG LAW ENFORCEMENT	92,723	61,815	92,723	92,723
266-000-628.004	ST. JOSEPH HOSPITAL LAW ENFORCEMENT	121,880		132,960	
266-000-629.000	RENTAL HOUSING CERTIFICATION PROGRAM		4,625		89,540
266-000-655.000	FINES & FORFEITS	10,770	4,842	10,000	10,000
266-000-664.000	INTEREST/DIVIDENDS	44,070	79,914	45,000	90,000
266-000-669.000	GAIN/LOSS ON INVESTMENT ACCOUNTS	142,447	36,203	90,000	
266-000-676.000	REIMBURSEMENT FOR LABOR COSTS		107,839		
NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE		2,824,455	2,848,284	2,980,769	2,386,554

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GL NUMBER	DESCRIPTION	2024	2025	2025	2025	2026
		ACTIVITY	ACTIVITY THRU 12/31/25	APPROVED BUDGET	REQUESTED BUDGET	
Dept 301 - CRIME CONTROL						
266-301-415.000	TAX CHARGEBACKS	1,423	173	100		100
266-301-703.004	SUPERVISOR SALARY		21,262			
266-301-703.005	DEPUTY SUPERVISOR SALARY		4,869			
266-301-709.000	FICA	288		5,814		3,301
266-301-715.000	PENSION			11,940		
266-301-725.001	HCSP			1,890		
266-301-752.000	OPERATING SUPPLIES			500		
266-301-801.000	REG SHERIFF'S CONTRACT	1,772,900	955,083	1,848,250		1,926,800
266-301-801.001	AUTHORIZED SHERIFF'S OVERTIME		26,892	60,000		60,000
266-301-801.002	SPECIAL OPERATIONS	120,700		10,000		10,000
266-301-801.003	4745 NAPIER CT DEMO		1,295			
266-301-802.000	PROFESSIONAL SERVICES -ATTORNEYS	31,982	22,718	25,000		25,000
266-301-804.000	PROFESSIONAL SERVICES - AUDIT	1,000	1,100	1,100		
266-301-806.000	PROFESSIONAL SERVICES - OTHER	301	145	500		12,500
266-301-826.000	BANK FEES & CHARGES	5		10		100
266-301-840.001	MEDICAL INSURANCE			12,960		
266-301-840.002	DENTAL INSURANCE			1,549		
266-301-840.003	VISION INSURANCE			334		
266-301-840.004	LIFE INSURANCE			136		
266-301-920.000	UTILITIES	7,057	4,433	6,500		6,500
266-301-927.000	ACCOUNTING CHARGEBACK FEE	6,000	10,000	15,000		
266-301-934.000	REPAIR & MAINTENANCE	225	2,026	1,000		2,000
266-301-935.000	INSURANCE & BONDS	1,200	2,400	3,600		3,600

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266-301-940.001	OFFICE RENT			36,000	36,000
266-301-969.000	ADMINISTRATIVE ALLOCATION				211,673
NET OF REVENUES/APPROPRIATIONS - 301 - CRIME CONTROL		(1,943,081)	(1,052,396)	(2,042,183)	(2,297,574)
Dept 302 - ORDINANCE ENFORCEMENT					
266-302-703.000	SALARIES	3,762		75,000	5,400
266-302-752.000	OPERATING SUPPLIES		7	500	
266-302-806.002	RENTAL HOUSING ORDINANCE PROGRAM		4,631		83,080
266-302-860.000	MILEAGE	2,021		5,000	500
NET OF REVENUES/APPROPRIATIONS - 302 - ORDINANCE ENFORCEMENT		(5,783)	(4,638)	(80,500)	(88,980)
Dept 346 - NEIGHBORHOOD WATCH					
266-346-702.000	SALARIES			1,000	
266-346-752.000	OPERATING SUPPLIES			100	
266-346-900.000	PRINTING & PUBLISHING			250	
NET OF REVENUES/APPROPRIATIONS - 346 - NEIGHBORHOOD WATCH				(1,350)	
Dept 965 - TRANSFER OF FUNDS					
266-965-965.000	TRANSFER TO RESERVES			856,736	
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFER OF FUNDS				(856,736)	
ESTIMATED REVENUES - FUND 266					
APPROPRIATIONS - FUND 266		2,824,455	2,848,284	2,980,769	2,386,554
NET OF REVENUES/APPROPRIATIONS - FUND 266		1,948,864	1,057,034	2,980,769	2,386,554
BEGINNING FUND BALANCE		875,591	1,791,250		
ENDING FUND BALANCE		2,790,519	3,666,109	3,666,110	3,666,110
		3,666,110	5,457,359	3,666,110	3,666,110

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		ACTIVITY	ACTIVITY THRU 12/31/25	APPROVED BUDGET	REQUESTED BUDGET	
508-000-664.000	INTEREST/DIVIDENDS	9,272	7,516	13,000		10,000
508-000-669.000	GAIN/LOSS ON INVESTMENT ACCOUNTS	10,672	2,556	11,000		
508-000-674.000	DONATIONS	6,185	900	1,200		1,200
508-000-674.001	ARPA DONATION	25,000				
508-000-674.002	MEMORIAL PROGRAM		2,500			2,500
508-000-674.003	PARK PAVILLION RENTAL		1,050			2,000
508-000-691.101	GENERAL FUND CONTRIBUTION	397,601	260,491	390,736		324,036
508-000-692.101	RES #2021-20 ADD'L \$ FROM GEN	21,602	10,801	21,602		
508-000-699.999	APPROPRIATION FROM FUND BALANCE			85,000		
NET OF REVENUES/APPROPRIATIONS - 000 - REVENUE		470,332	285,814	522,538		339,736

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GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY THRU 12/31/25	2025 APPROVED BUDGET	2026 REQUESTED BUDGET
Dept 752 - PARK & REC ADMINISTRATION					
508-752-703.000	SALARIES	92,430	62,032	89,602	89,602
508-752-703.001	COMMISSION STIPENDS	19,286	13,367	20,586	23,521
508-752-709.000	FICA	21,131	13,988	21,923	21,127
508-752-715.000	PENSION	26,058	15,234	27,695	25,295
508-752-725.000	TAXABLE BENEFITS	18,703	12,997	20,548	20,743
508-752-725.001	HCSP	3,600	2,205	3,780	3,780
508-752-752.000	OPERATING SUPPLIES	725	185	1,000	1,000
508-752-804.000	PROFESSIONAL SERVICES - AUDIT	1,050	1,100	1,200	
508-752-806.000	PROFESSIONAL SERVICES - OTHER	717	797	2,001	2,000
508-752-826.000	BANK FEES & CHARGES	27	150	300	300
508-752-840.002	DENTAL INSURANCE	685	413	719	793
508-752-840.003	VISION INSURANCE	189	110	198	211
508-752-840.004	LIFE INSURANCE	136	79	143	153
508-752-850.000	TELECOMMUNICATIONS	599	449	600	600
508-752-851.000	POSTAGE			100	100
508-752-860.000	TRANSPORTATION	812		100	100
508-752-900.000	PRINTING & PUBLISHING			500	500
508-752-910.000	TRAINING	215	1,536	2,000	2,000
508-752-915.000	MEMBERSHIPS & DUES	655	769	700	800
508-752-934.000	REPAIR & MAINTENANCE			500	500
508-752-935.000	INSURANCE & BONDS	13,122	8,431	12,500	13,000
508-752-940.000	OFFICE RENT	7,000	7,000	7,000	7,000
508-752-955.000	MISC. EXPENSE			200	
508-752-986.000	EQUIPMENT UNDER \$5,000			1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 752 - PARK & REC ADMINISTRATIC		(207,140)	(140,842)	(214,895)	(214,125)

10/06/2025 **BUDGET REPORT FOR SUPERIOR TOWNSHIP**
 Calculations as of 12/31/2025

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY THRU 12/31/25	2025 APPROVED BUDGET	2026 REQUESTED BUDGET
Dept 756 - RECREATION					
508-756-703.000	SALARIES	8,494	2,582	12,311	13,135
508-756-740.000	OPERATING SUPPLIES			4,500	
508-756-752.000	OPERATING SUPPLIES	3,172	1,989		4,500
508-756-806.000	PROFESSIONAL SERVICES - OTHER	6,990	4,794	9,000	9,000
508-756-860.000	TRANSPORTATION			100	100
508-756-930.000	REPAIR & MAINTENANCE			500	500
508-756-955.000	SIGNAGE	1,229	592	2,000	2,000
		(19,885)	(9,957)	(28,411)	(29,235)
	NET OF REVENUES/APPROPRIATIONS - 756 - RECREATION				
Dept 770 - PARK MAINTENANCE					
508-770-703.000	SALARIES	141,217	85,941	143,964	133,315
508-770-725.000	TAXABLE BENEFITS	2,782	7,798	4,068	400
508-770-740.003	HERBICIDE (NON-SELECTIVE)			500	300
508-770-752.000	OPERATING SUPPLIES	6,538	3,481	7,500	7,500
508-770-754.000	FUEL-LUBRICANTS	5,932	3,233	7,000	7,000
508-770-767.000	UNIFORMS	855	334	800	800
508-770-805.000	NATURAL HABITAT MANAGEMENT			6,000	6,000
508-770-806.000	PROFESSIONAL SERVICES - OTHER	7,126	1,811	1,200	1,200
508-770-850.000	TELECOMMUNICATIONS	586	128	1,800	1,800
508-770-860.000	TRANSPORTATION			100	100
508-770-910.000	TRAINING	645	645	1,000	1,000
508-770-920.000	UTILITIES	557	184	500	500
508-770-934.000	REPAIR & MAINTENANCE	18,759	7,752	13,500	13,500
508-770-934.001	SAND-GRAVEL-BARK-SOIL	3,953		2,500	3,000

10/06/2025 BUDGET REPORT FOR SUPERIOR TOWNSHIP
Calculations as of 12/31/2025

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ACTIVITY THRU 12/31/25	2025 APPROVED BUDGET	2026 REQUESTED BUDGET
508-770-934.002	HERBICIDE (NON-SELECTIVE)		53		
508-770-955.000	SIGNAGE		96	800	2,000
508-770-985.000	EQUIPMENT OVER \$5,000	54,179	64,597	85,000	
508-770-986.000	EQUIPMENT UNDER \$5,000	2,596	1,202	3,000	2,000
NET OF REVENUES/APPROPRIATIONS - 770 - PARK MAINTENANCE		(245,725)	(177,255)	(279,232)	(180,415)
Dept 771 - PARK DEVELOPMENT/IMPROVEMENT					
508-771-752.000	OPERATING SUPPLIES	5,282			
508-771-951.000	PROJECTS	5,260	6,450		
508-771-951.001	MEMORIAL BENCH & TREE PROGRAM		1,385		1,500
508-771-971.011	DIXBORO VILLAGE GREEN & SCHOOLHOUSE	46,000			
NET OF REVENUES/APPROPRIATIONS - 771 - PARK DEVELOPMENT/IMPRC		(56,542)	(7,835)		(1,500)
ESTIMATED REVENUES - FUND 508					
		470,332	285,814	522,538	339,736
APPROPRIATIONS - FUND 508					
		529,292	335,889	522,538	425,275
NET OF REVENUES/APPROPRIATIONS - FUND 508		(58,960)	(50,075)		(85,539)



Superior Charter Township

FY2026 Budget Workshop

October 8, 2025



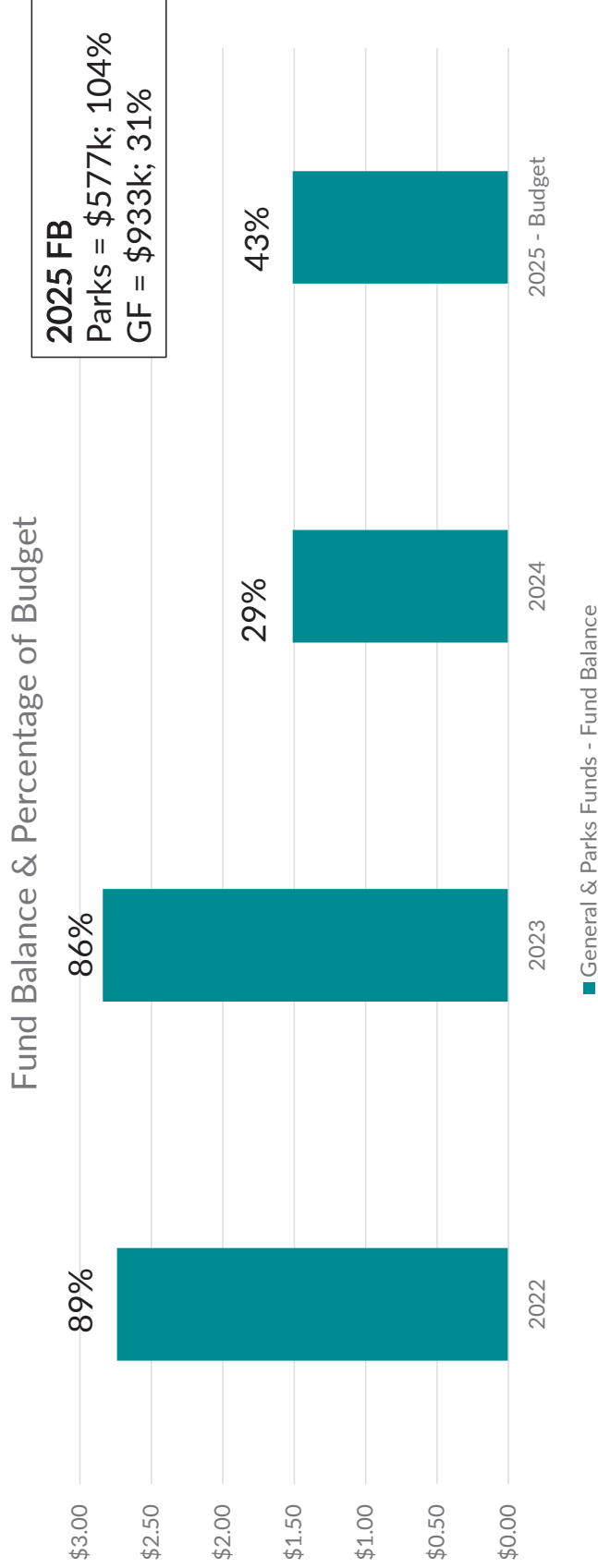
FY2026 Budget Goals

1. Financial stewardship and taxpayer value
2. “Right size” the budget and fund balances for each fund
3. Improve equitability of cost allocations by fund
4. Think strategically for the Township’s long-term development
5. Begin longer-term process improvements

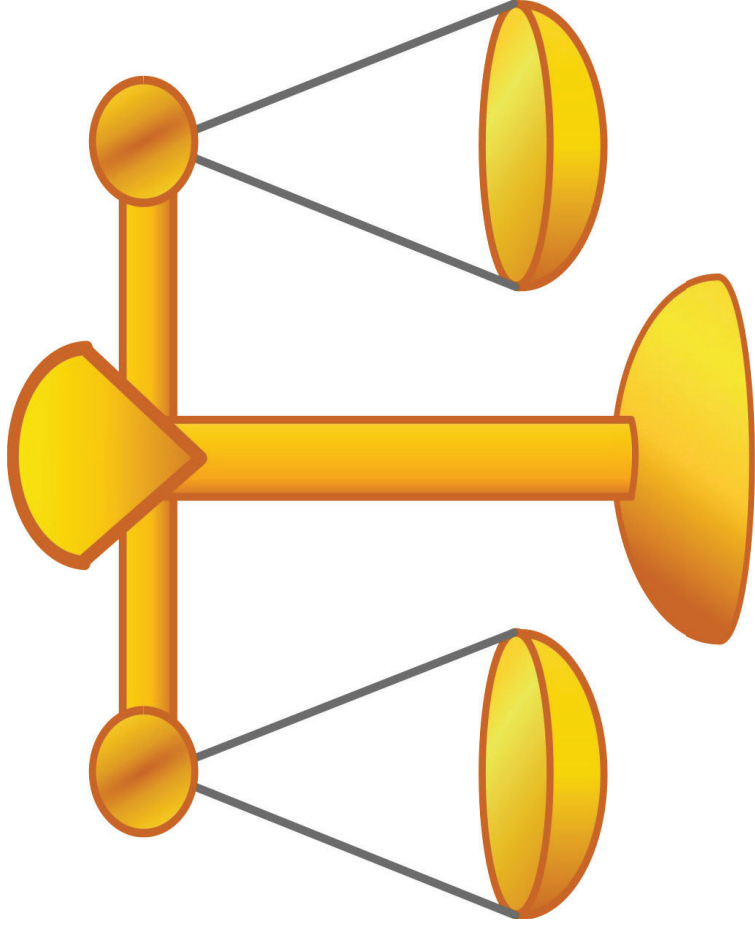


Current State

2024 results prompted attention from Michigan Department of Treasury



What is a Balanced Budget?



Hint: It's not what you think

What is a Balanced Budget?

**(Revenue
plus Fund
Balance)**

≥

Expenditures

It's OK to budget either a surplus or a deficit in any given year.
Fund Balance is expected to fluctuate both up and down.



New Cost Allocation

Expense	% Kept in General Fund	% Allocated to other funds	Basis for Allocation
Supervisor Salary	30%	70%	2025 Budget
Deputy Supervisor Salary	70%	30%	2025 Budget
Treasurer Dept Salaries	40%	60%	Cash Receipts/Property Taxes
Clerk Dept Salaries	80%	20%	Estimate
Assessor Salaries	11%	89%	Property Tax Revenue
Accounting Salary	22%	78%	Township Expenses
PMGAP Consulting	22%	78%	Township Expenses
Audit Fee	22%	78%	Township Expenses



Discussion Topics – Not Included in Budget



Public Act 33 of 1951 – public safety special assessment as an alternative to millages



1% Administrative fee for property tax collections



Staffing for Adequate Fire and Emergency Response (SAFER) grant



Parks Fund – **Redistribution of fund balance**



Water and Sewer – legal settlement; additional rate increase



General Fund 101

- Sale of Cell Tower - \$678k
 - ADA Sidewalk Grant - \$499k
 - Property Tax - 5.1% increase - 3.1% inflation plus new builds
 - New overhead cost allocation fairly spreads General Fund costs across other funds based on equitable metrics
 - Parks contribution reduced to only cover department wages/fringes
 - Education bonus reinstated
-
- Revenue increase: 40%; 2% increase excluding grant and cell tower sale
 - Expenditure increase/(decrease): 5%; 13% decrease excluding the grant
 - Ending Fund Balance: \$1.9M; 65% of budgeted expenditures



Parks Fund 508

- General Fund contribution - \$324k
- Personnel costs - \$324k
- Other expenditures - \$102k – Paid for with use of Fund Balance

2026 - Township to strategize around Parks' operations and goals

- Revenue increase/(decrease): (22%)
- Expenditure increase/(decrease): (19%)
- Ending Fund Balance: \$406k; 96% of budgeted expenditures



Fire Fund 206

- **Property Tax – 5.5% increase**
 - **No grants and \$4k insurance reimbursement**
 - **Personnel costs increase 20%**
 - **New overhead cost allocation**
 - **New capital outlay - \$93k**
 - **Vehicle R&M - \$100k**
 - **Building R&M, improvements - \$90k**
-
- Revenue decrease: (0.4%)
 - Expenditure increase/(decrease): 24%
 - Ending Fund Balance: \$2.5M; 69% of budgeted expenditures



Law Fund 266

- **Millage REDUCTION without reduction to service levels**
 - Property tax revenue decreases 16% from PY; 22% from what it would have been in 2026
 - Fund budgeted to break even instead of generating a surplus
- **Sycamore Reg Law Enforcement revenue discontinued**
- **New Housing Cert. Program**
- **Sheriff's contract increase 4.2%**
- **New overhead cost allocation**

- Revenue increase/(decrease): (20%)
- Expenditure increase/(decrease): 12%
- Ending Fund Balance: \$4.5M; 189% of budgeted expenditures

Utility Fund 592

- Customer rates increased back in July (5.61% W, 3.61% S)
- New overhead cost allocation
- Wholesale water/sewage treatment up 7%
- **2026 - Moving accounting to BS&A Software; Elimination of QB**
- Revenue increase: 9%
- Expenditure increase/(decrease): 8%

Note: Enterprise funds do not report fund balance.



Side Street 203, Legal Defense 211, Street Lighting 219, Building 249

- Side Street – Same as last year
- Legal Defense – Same as last year– Budgeted expenditures are \$20k, but no known activity at this time.
- Street Lighting – 3% increase over PY
- Building – No significant changes
 - New overhead cost allocation applied to Building Fund, but change is insignificant



Possible Budget Amendments in 2026

- **W&S** – legal settlement once \$\$\$ is determined to be final
- Any significant capital projects/purchases approved by the Board
- **Parks** – Redistribution of Fund Balance
- **Fire - SAFER** Grant revenue and expenditures
- **General Fund** –
 - Reduction of Elections expenditures if no May 2026 election
 - Reallocation of Administrative Dept expenditures to proper departments
 - Transfer to create separate capital project fund

Next Steps

1. Final budget revisions
2. Finalize millage calculation
3. Public hearing - November 17
4. Budget approval - TBD