To: **Superior Township Board of Trustees**
From: **Keith Lockie/Nancy Mason**
Date: **December 19, 2022**
Re: 2022 Budget Amendments - Second

Acct. #	Account Name	Increase	Decrease	Approved	REQUESTED	Explanation
GENERAL FUND:						
590	Grants Income	$163,000		$80,000	$243,000	Actual
664	Interest/Dividends	$5,500		$1,300	$6,800	Higher Interest Rates
673	Insurance Reimbursements		$1,600	$2,000	$400	Actual
680	Treasury Bill Fees	($1,000)		($1,800)	($2,800)	
698	Miscellaneous Income	$1,900		$4,200	$6,100	
699	Appropriations from Fund Balance		$38,008	$38,008	$0	Not Needed
	TOTAL REVENUE	$169,400	$39,608			
700	Board of Trustees Stipends	$5,300		$19,000	$24,300	Add'l Meetings
701.015	Zoning Board of Appeal	$1,600		$500	$2,100	Add'l Meetings
	Total Dept. 101 - Board	$6,900	$0			
719	Unemployment Benefits	$1,500		$0	$1,500	Actual
800	Attorneys	$8,000		$5,000	$13,000	Ongoing Employee Issues
800.015	Engineers	$10,000		$10,000	$20,000	ADA Sidewalks
860	Transportation	$2,500		$4,000	$6,500	Fuel Costs
952	Meals on Wheels	$10,000		$0	$10,000	Board Approval
958	Memberships & Dues	$2,500		$16,000	$18,500	Actual
980	Equipment Over $5,000	$4,000		$5,000	$9,000	Twp. Sign
981	Equipment Under $5,000	$1,000		$4,500	$5,500	Computer Equipment
983	Debt Interest	$34,560		$0	$34,560	Vreeland Property Interest
860	Transportation	$2,500		$4,000	$6,500	Fuel Costs
999	Miscellaneous Expense		$4,000	$4,500	$500	Not Needed
	Total Dept. 102 - Administration	$76,560	$4,000			
702	Assistant Salary	$4,000		$5,000	$9,000	New Employee
	Total Dept. 171 - Township Supervisor	$4,000	$0			
702.037	FICA Exempt Salaries	$15,000		$13,000	$28,000	Actual
728	Postage	$2,000		$4,000	$6,000	Annual Permit Fees
740	Operating Supplies	$4,000		$8,500	$12,500	Election Related
9980	Equipment Over $5,000	$2,500		$6,200	$8,700	Voting Booths
	Total Dept. 191 - Elections	$23,500	$0			
740	Operating Supplies	$500		$1,000	$1,500	Check Stock
	Total Dept. 201 -Accounting	$500	$0			
717	Taxable Benefits	$5,519		$21,981	$27,500	New Employees
	Total Dept. 209 - Assessing	$5,519	$0			
	Total Dept. 215 - Clerk	$0	$0			
702	Salaries	$6,000		$77,367	$83,367	New Employees
710	Training	$1,500		$500	$2,000	New Employees
717	Taxable Benefits	$4,300		$21,198	$25,498	
740	Operating Supplies	$500		$3,300	$3,800	New Employees

Acct. #	Account Name	Increase	Decrease	Approved	REQUESTED	Explanation
	Total Dept. 253 - Treasurer's	**$12,300**	**$0**			
920	Utilities	$1,700		$10,300	$12,000	
976	Building Improvements	$11,400		$12,000	$23,400	Board Room Sound System
978	Twp. Grounds Planning		$20,000	$20,000	$0	Not Neded
	Total Dept. 265 - Building & Grounds	**$13,100**	**$20,000**			
947	Master Plan Revisions	$5,000		$15,000	$20,000	
962.001	Personnel Manual		$1,000	$1,000	$0	Not Needed
962.002	Ypsi District Library	$33,000		$17,000	$50,000	
962.003	Prospect Rd. Pathway		$75,000	$125,000	$50,000	Actual
962.004	Plymouth Rd. Pathway		$24,000	$35,000	$11,000	Actual
962.006	Dixboro Green Schoolhouse	$10,000		$15,000	$25,000	Per Contract
962.010	MacArthur - SEMCOG	$2,000		$41,000	$43,000	Actual
	Total Dept. 266 - Special Projects	**$50,000**	**$100,000**			
703.000	Mowing		$1,000	$1,000	$0	Not Needed
	Total Dept. 278 - Ordinance Enforcement	**$0**	**$1,000**			
703.000	Contract Services		$4,000	$12,000	$8,000	Not Needed
900	Printing & Publishing		$750	$750	$0	
	Total Dept. 410 - Planning Department	**$0**	**$4,750**			
702	Salaries	$2,000		$5,000	$7,000	Other Fund Employees
866	Road Maintenance		$33,000	$150,000	$117,000	Actual
867	Non-Motorized Trails Maint.		$5,000	$5,000	$0	Not Needed
902	ROW Maintenance		$23,000	$25,000	$2,000	Not Needed
920	Utilities - Streetlights	$5,305		$0	$5,305	Actual
921	Drains	$31,000		$7,500	$38,500	Actual
	Total Dept. 446 - Infrastructure	**$38,305**	**$61,000**			
	Total Dept. 528 - Solid Waste Management	**$0**	**$0**			
715	FICA	$9,000		$62,339	$71,339	New Employees
857	HCSP		$11,000	$23,934	$12,934	Fiorfeited Money
	Total Dept. 966 - Unallocated Funds	**$9,000**	**$11,000**			
965	Transfer to Reserves	$91,858		$0	$91,858	
	Total Dept. 965 - Transfer of Funds	**$91,858**	**$0**			
	TOTAL EXPENDITURES	**$331,542**	**$201,750**			

LEGAL DEFENSE:						
699	Appropriation from Fund Balance	$30,000		$7,000	$37,000	
	TOTAL REVENUE	**$30,000**	**$0**			
800	Attorneys	$12,000		$5,000	$17,000	Property Dispute
962.012	Ann Arbor Greenbelt Program	$18,000		$0	$18,000	New Account
	TOTAL EXPENDITURES	**$30,000**	**$0**			

FIRE FUND:						
590	Grants Income	$17,000		$51,500	$68,500	Actual

Acct. #	Account Name	Increase	Decrease	Approved	REQUESTED	Explanation
604	Reimbursement for Labor Costs		$1,030	$1,030	$0	Not Needed
663	Interest on Reserves	$7,450		$5,750	$13,200	Higher Interest Rates
664	Interest/Dividends	$11,000		$3,090	$14,090	Higher Interest Rates
663	Interest on Reserves		$20,000	$25,750	$5,750	
673	Insurance Reimbursements	$1,650		$5,150	$6,800	
680	Treasury Bill Fees	($2,000)		($4,000)	($6,000)	
698	Miscellaneous Income	$1,500		$515	$2,015	Grant Related
699	Appropriations from Fund Balance	$286,940		$0	$286,940	Loss
	TOTAL REVENUE	$323,540	$21,030			
742	Fuel	$2,000		$24,540	$26,540	Fuel Rates
930	R&M	$15,000		$41,200	$56,200	Truck Repair
	Total Dept. 264 - Vehicles	$17,000	$0			
740	Operating Supplies	$1,000		$12,240	$13,240	Bldg. Supplies
930	R&M	$2,000		$46,510	$48,510	Sewer Lines
	Total Dept. 265 - Building & Grounds	$3,000	$0			
702.001	State Authorized Overtime	$3,600		$69,814	$73,414	
702.012	Overtime	$178,000		$209,090	$387,090	Short Staffed
704	Chief/Marshall Expenses	$1,200		$515	$1,715	New Marshall
710	Training		$6,000	$11,845	$5,845	Actual
740	Taxable Benefits	$60,000		$210,626	$270,626	New Allowances
740	Operating Supplies		$30,000	$61,800	$31,800	Not Needed
800.015	Engineers	$12,000		$0	$12,000	New Sta. 1 Pavement
801	Professional Services - Other	$12,000		$14,240	$26,240	Testing, Physicals
802	IT	$5,500		$20,600	$26,100	
850	Telecommunications	$1,000		$16,480	$17,480	
851	Insurance & Bonds	$6,400		$55,826	$62,226	Previous Year's Insurance Owed
880	Fire Prevention		$2,000	$2,575	$575	Not Needed
890	Contingencies		$10,300	$10,300	$0	Place Holder Not Needed
963	Bank Fees	$1,700		$515	$2,215	Estimate
980	Equipment Over $5,000		$17,000	$25,750	$8,750	Not Needed
985	Tax Chargebacks	$2,000		$515	$2,515	
	Total Dept. 336 - Fire Operations	$283,400	$65,300			
715	FICA	$42,000		$76,448	$118,448	Pays Higher
852	Medical Insurance	$29,000		$131,978	$160,978	Error
857	HCSP		$6,700	$16,500	$9,800	
858	Pension	$173,000		$194,744	$367,744	Pays Higher
	Total Dept. 966 - Unallocated Expenses	$244,000	$6,700			
	TOTAL EXPENDITURES	$547,400	$72,000			
965	Transfer to Building Reserve		$129,668	$129,668	$0	Loss
966	Transfer to Trucks		$43,222	$43,222	$0	Loss
	Total Dept. 965 - Transfer of Funds	$0	$172,890			
STREET LIGHT FUND:						

Acct. #	Account Name	Increase	Decrease	Approved	REQUESTED	Explanation
	TOTAL REVENUE	**$0**	**$0**			
	Total Dept. 223 - Streetlights	**$0**	**$0**			
	TOTAL EXPENDITURES	**$0**	**$0**			
SIDE STREET MAINTENANCE FUND:						
	Total Dept. 222 - Maintenance	**$0**	**$0**			
BUILDING FUND:						
610	Charges for Services	**$40,000**		**$400,000**	**$440,000**	
664	Interest/Dividends	**$1,850**		**$750**	**$2,600**	Higher Interest
680	Treasury Bill Fees	**($700)**		**($2,000)**	**($2,700)**	
	TOTAL REVENUE	**$41,150**	**$0**			
702	Salaries	**$48,000**		**$138,497**	**$186,497**	New Employee
703	Contract Services		**$16,000**	**$105,000**	**$89,000**	Not Needed
801	Professional Services - Other	**$2,000**		**$11,000**	**$13,000**	
850	Telecommunications	**$400**		**$500**	**$900**	
981l	Equipment Under $5,000	**$600**		**$0**	**$600**	New Account
	Total Dept. 371 - Safety Inspection	**$51,000**	**$16,000**			
715	FICA	**$3,600**		**$11,465**	**$15,065**	Raises
	Total Dept. 966 - Unallocated Expenses	**$3,600**	**$0**			
	TOTAL EXPENDITURES	**$54,600**	**$16,000**			
965	Transfer to Reserves	**$2,550**		**$17,952**	**$20,502**	
	Total Dept. 965 - Transfer of Funds	**$2,550**	**$0**			
LAW ENFORCEMENT FUND:						
660	Fines & Forfeits	**$4,000**		**$12,000**	**$16,000**	
664	Interest/Dividends	**$6,500**		**$2,000**	**$8,500**	Higher Rates
	TOTAL REVENUE	**$10,500**	**$0**			
	Total Dept. 278 - Ordinance Enforcement	**$0**	**$0**			
703.001	Authorized Overtime		**$75,000**	**$125,000**	**$50,000**	Not Needed
800	Attorneys		**$13,000**	**$50,000**	**$37,000**	Not Needed
	Total Dept. 310 - Crime Control	**$0**	**$88,000**			
900	Printing & Publishing		**$1,000**	**$1,000**	**$0**	Not Needed
	Total Dept. 346 - Neighborhood Watch	**$0**	**$1,000**			
	TOTAL EXPENDITURES	**$0**	**$89,000**			
965	Transfer to Reserves	**$99,500**		**$358,758**	**$458,258**	
	Total Dept. 965 - Transfer of Funds	**$99,500**	**$0**			
PARK FUND:						
590	Grants	**$17,000**		**$0**	**$17,000**	New Grant

Acct. #	Account Name	Increase	Decrease	Approved	REQUESTED	Explanation
664	Interest/Dividends		$14,000	$15,000	$1,000	
680	Treasury Bill Fees	($1,000)		($2,500)	($3,500)	
695	Tennis Lesson Fees		$2,000	$2,000	$0	Not Needed
696	Donations	$1,000		$600	$1,600	
699.000	Appropriations from Fund Balance	$36,104		$1,250	$37,354	
	TOTAL REVENUE	$53,104	$16,000			
701	Commission Stipends	$6,300		$9,057	$15,357	Actual
702	Salaries	$3,500		$39,867	$43,367	Admin. FT
710	Training		$900	$1,000	$100	Actual
717	Taxable Benefits	$1,300		$0	$1,300	Actual
740	Operating Supplies		$700	$1,000	$300	Not Needed
981	Equipment Under $5,000		$800	$1,000	$200	Actual
	Total Dept. 751 - Administration	$11,100	$2,400			
702	Salaries		$3,000	$10,277	$7,277	Not Needed
801.050	Prof. Services - Tennis		$1,700	$2,000	$300	Actual
975	Signage		$1,000	$2,073	$1,073	Not Needed
	Total Dept. 754 - Recreation	$0	$5,700			
702	Salaries	$18,500		$94,764	$113,264	Pay Raises
710	Training		$600	$700	$100	Not Needed
717	Taxable Benefits	$3,700		$3,047	$6,747	Employee Payout
740	Fuel	$2,300		$4,500	$6,800	Fuel Costs
980	Equipment Over $5,000		$7,800	$35,000	$27,200	Actual
981	Equipment Under $5,000		$800	$1,500	$700	Actual
	Total Dept. 755 - Maintenance	$24,500	$9,200			
951	Projects	$11,826		$16,826	$28,652	Actual
	Total Dept. 756 - Park Dev/Improvements	$11,826	$0			
715	FICA	$2,500		$12,578	$15,078	Pay Raises
858	Pension	$4,478		$12,322	$16,800	Pay Raises
	Total Dept. 966 - Unallocated Expenses	$6,978	$0			
					$0	
	TOTAL EXPENDITURES	$54,404	$17,300			

UTILITY FUND:

O&M:

407	Water Sales During Construction		500	2,000	$1,500	Not Required
408	Penalty Income	5,000		67,000	$72,000	Slow Pays
421	New Customer/Install Fees	4,000		11,000	$15,000	

Acct. #	Account Name	Increase	Decrease	Approved	REQUESTED	Explanation
423	Customer Call Out Income		500	500	$0	Not Required
	TOTAL REVENUE	$9,000	$1,000			
555	Water Purchased	95,000		1,617,000	$1,712,000	Water Main Breaks
560	Sewer Purchased	100,000		975,000	$1,075,000	Water Main Breaks
603	Taxable Benefits	5,000		49,976	$54,976	New Employee
607-D	Dental Insurance Premiums	1,438		6,912	$8,350	Rate Change
607-M	Medical Insurance Premiums	19,124		95,493	$114,617	Rate Change
609	Pension Expense	13,524		82,298	$95,822	Rate Change
620-AB	R&M - Adm. Bldg.	3,000		6,000	$9,000	Power Surges at AB
643-AB	Computer Services - Adm. Bldg.		12,000	35,000	$23,000	Not Required
681-AB	Alarm Services - Adm. Bldg.	328		500	$828	
645-LB	Operating Supplies - Lift & Booster Stations		1,000	1,000	$0	Not Required
665-LB	Utilities - Lift & Booster Stations		3,000	22,000	$19,000	
643-MF	Computer Services - Maint. Facility		13,000	34,000	$21,000	Not Required
643-MF	Operating Supplies - Maint. Facility	2,000		20,000	$22,000	
665-MF	Utilities - Maint. Facility	2,200		13,000	$15,200	
677-MF	Leased Equipment	3,200		0	$3,200	Skidsteer Rental
681-MF	Alarm Services - Maint. Facility	618		1,200	$1,818	
620	R&M - System	5,000		25,000	$30,000	
625	Root Foaming	750		7,500	$8,250	Actual
631	Engineering Expense	6,000		25,000	$31,000	
632	Auditing Expense		100	6,800	$6,700	Actual
635	Attorneys		500	500	$0	Not Required
636	Other Prof. Services		250	250	$0	Not Required
653	Employee Training		1,500	4,000	$2,500	Not Required
656	Misc. Employee Expenses		800	1,200	$400	Not Required
673	Insurance & Bonds	3,000		35,000	$38,000	Higher Rates
676	Postage	5,000		15,000	$20,000	Monthly Billing
711	Memberships, Dues		3,000	15,000	$12,000	Not Required
	TOTAL EXPENDITURES	$265,182	$35,150			
	TOTAL REVENUE & EXPENDITURES	($256,182)	($34,150)	($222,032)		
856	Transfers to Cap. Res.		222,032	550,030	$327,998	

AMERICAN RESCUE PLAN ACT (ARPA)						
	TOTAL REVENUE	$0	$0			