To: **Superior Township Board of Trustees**
From: **Keith Lockie/Nancy Mason**
Date: **August 21, 2023**
Re : **2023 Budget Amendments - First**

**These amendments are based on actuals through June 30, 2023 and known changes to the Approved 2023 Budget.**

| Acct. # | Account Name | CURRENT BUDGET | THIS AMENDMENT Increase | THIS AMENDMENT Decrease | NEW BUDGET | Explanation |
|---|---|---|---|---|---|---|
| **GENERAL FUND:** | | | | | | |
| 634 | Superior Day Donations | $0 | $5,500 | | $5,500 | Actual |
| 664 | Interest/Dividends | $2,500 | $19,500 | | $22,000 | Higher Interest Rates |
| 673 | Insurance Reimbursements | $2,000 | $20,391 | | $22,391 | Actual |
| 680 | Investment Earnings | ($3,600) | $28,600 | | $25,000 | Higher Interest Rates |
| 698 | Miscellaneous Income | $1,000 | $5,000 | | $6,000 | Opioids Settlement |
| 699 | Appropriations from Fund Balance | $0 | $77,051 | | $77,051 | Add'l Expenses |
| | **TOTAL REVENUE** | | $156,042 | $0 | | |
| | | | | | | |
| 700 | Board of Trustees Stipends | $18,000 | $9,000 | | $27,000 | Add'l Meetings |
| 701.015 | Zoning Board of Appeal | $500 | $500 | | $1,000 | Add'l Meetings |
| | **Total Dept. 101 - Board** | | $9,500 | $0 | | |
| 719 | Unemployment Benefits | $0 | $4,500 | | $4,500 | Actual |
| 800.015 | Engineers | $10,000 | $5,000 | | $15,000 | ADA Sidewalks |
| 958 | Memberships & Dues | $13,000 | $8,000 | | $21,000 | Higher Dues |
| 983 | Debt Interest | $0 | $43,200 | | $43,200 | Rock Property |
| | **Total Dept. 102 - Administration** | | $60,700 | $0 | | |
| 717 | Taxable Benefits | $3,300 | $2,600 | | $5,900 | Supervisor's Medical Benefit |
| | **Total Dept. 171 - Township Supervisor** | | $2,600 | $0 | | |
| | | | | | | |
| | **Total Dept. 191 - Elections** | | $0 | $0 | | |
| 717 | Taxable Benefits | $6,787 | $1,261 | | $8,048 | HCSP |
| . | **Total Dept. 201 -Accounting** | | $1,261 | $0 | | |
| | | | | | | |
| | **Total Dept. 209 - Assessing** | | $0 | $0 | | |
| | | | | | | |
| | **Total Dept. 215 - Clerk** | | $0 | $0 | | |
| | | | | | | |
| 710 | Training | $1,000 | $3,000 | | $4,000 | Docuware Training |
| 801 | Professional Services - Other | $0 | $200 | | $200 | |
| | **Total Dept. 253 - Treasurer's** | | $3,200 | $0 | | |

| Acct. # | Account Name | BUDGET | Increase | Decrease | BUDGET | Explanation |
|---|---|---|---|---|---|---|
| | | | | | | |
| | **Total Dept. 265 - Building & Grounds** | | $0 | $0 | | |
| | | | | | | |
| 947 | Master Plan Revisions | $15,000 | $1,000 | | $16,000 | |
| 962 | Special Projects - Misc. | $5,000 | $34,000 | | $39,000 | Oakbrook & DTE Projects |
| 962.002 | Ypsi District Library | $0 | $50,000 | | $50,000 | No Original Budget |
| 962.011 | Geddes Rd. Pathway | $0 | $62,000 | | $62,000 | No Original Budget |
| | **Total Dept. 266 - Special Projects** | | $147,000 | $0 | | |
| | | | | | | |
| | **Total Dept. 410 - Planning Department** | | $0 | $0 | | |
| | | | | | | |
| 703 | Contract Services | $0 | $750 | | $750 | Actual |
| | **Total Dept. 446 - Infrastructure** | | $750 | $0 | | |
| | | | | | | |
| 824.00 | Recycle Bin Exchange | $0 | $10,000 | | $10,000 | New Trash Contract |
| | **Total Dept. 528 - Solid Waste Management** | | $10,000 | $0 | | |
| | | | | | | |
| 857 | HCSP | $45,282 | | $25,412 | $19,870 | Fiorfeited Money |
| | **Total Dept. 966 - Unallocated Funds** | | $0 | $25,412 | | |
| | | | | | | |
| 965 | Transfer to Reserves | $53,557 | | $53,557 | $0 | |
| | | | | | | |
| | **Total Dept. 965 - Transfer of Funds** | | $0 | $53,557 | | |
| | **TOTAL EXPENDITURES** | | $235,011 | $78,969 | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| **LEGAL DEFENSE:** | | | | | | |
| 680 | Investment Earnings | ($500) | $8,000 | | $7,500 | Higher Interest Rates |
| 699 | Appropriations from Fund Balance | $10,700 | $22,600 | | $33,300 | Higher Interest Rates |
| | **TOTAL REVENUE** | | $30,600 | $0 | | |
| | | | | | | |
| 802.051 | Land Purchase | $0 | $30,000 | | $30,000 | Easement |
| 801 | Professional Services - Other | $1,000 | $600 | | $1,600 | |
| | **TOTAL EXPENDITURES** | | $30,600 | $0 | | |

| Acct. # | Account Name | BUDGET | Increase | Decrease | BUDGET | Explanation |
|---|---|---|---|---|---|---|
| **FIRE FUND:** | | | | | | |
| 402 | Property Taxes | $2,728,669 | | $4,225 | $2,724,444 | Actual |
| 590 | Grants Income | $209,746 | | $64,000 | $145,746 | Actual |
| 664 | Interest/Dividends | $6,000 | $30,000 | | $36,000 | Higher Interest Rates |
| 663 | Interest on Reserves | $4,000 | $3,100 | | $7,100 | Higher Interest Rates |
| 673 | Insurance Reimbursements | $1,000 | $10,000 | | $11,000 | W/C - Employee |
| 680 | Investment Earnings | ($7,000) | $25,000 | | $18,000 | Higher Interest Rates |
| 699 | Appropriations from Fund Balance | $0 | $15,947 | | $15,947 | |
| | **TOTAL REVENUE** | | $84,047 | $64,000 | | |
| | | | | | | |
| 930 | R&M | $50,000 | $5,000 | | $55,000 | Tires |
| | **Total Dept. 264 - Vehicles** | | $5,000 | | | |
| 930 | R&M | $20,000 | $15,000 | | $35,000 | Sewer Lines |
| | **Total Dept. 265 - Building & Grounds** | | $15,000 | | | |
| 740 | Taxable Benefits | $180,663 | $25,000 | | $205,663 | Sick Time |
| 740 | Operating Supplies | $22,000 | $18,000 | | $40,000 | Multiple Purchases |
| 800.015 | Professional Services - Engineers | $0 | $62,000 | | $62,000 | New Sta. 1 Pavement |
| 947 | Grant Expenditures | $2,100 | $142,000 | | $144,100 | Turn Out Gear Grant |
| 980 | Equipment Over $5,000 | $45,000 | $43,000 | | $88,000 | New Truck, Dryer, CPR Devices |
| | **Total Dept. 336 - Fire Operations** | | $290,000 | $0 | | |
| 852 | Medical Insurance | $192,306 | | $25,000 | $167,306 | Lower Rates Than Anticipated |
| 857 | HCSP | $57,600 | | $14,400 | $43,200 | |
| 858 | Pension | $222,574 | $73,000 | | $295,574 | Add'l Employees |
| | **Total Dept. 966 - Unallocated Expenses** | | $73,000 | $39,400 | | |
| | **TOTAL EXPENDITURES** | | $383,000 | $39,400 | | |
| 965 | Transfer to Building Reserve | $161,776 | | $161,776 | $0 | Loss |
| 966 | Transfer to Trucks | $161,777 | | $161,777 | $0 | Loss |
| | **Total Dept. 965 - Transfer of Funds** | | $0 | $323,553 | | |
| | | | | | | |

| Acct. # | Account Name | BUDGET | Increase | Decrease | BUDGET | Explanation |
|---|---|---|---|---|---|---|
| **STREET LIGHT FUND:** | | | | | | |
| 664.000 | Interest/Dividends | $0 | $1,000 | | $1,000 | New Acct. |
| | **TOTAL REVENUE** | | $1,000 | $0 | | |
| | | | | | | |
| 920.000 | Utilities | $81,130 | $1,000 | | | |
| | **Total Dept. 223 - Streetlights** | | $1,000 | $0 | | |
| | **TOTAL EXPENDITURES** | | $1,000 | $0 | | |
| **SIDE STREET MAINTENANCE FUND:** | | | | | | |
| | | | | | | |
| | **Total Dept. 222 - Maintenance** | | $0 | $0 | | |
| **BUILDING FUND:** | | | | | | |
| 610 | Charges for Services | $400,000 | | $200,000 | $200,000 | Fewer Permits |
| 664 | Interest/Dividends | $1,200 | $5,700 | | $6,900 | Higher Interest |
| 680 | Investment Earnings | ($2,500) | $20,000 | | $17,500 | Higher Interest |
| 699 | Appropriations from Fund Balance | $18,024 | $160,600 | | $178,624 | Less Income |
| | **TOTAL REVENUE** | | $186,300 | $200,000 | | |
| 800 | Professional Services - Attorneys | $0 | $8,000 | | $8,000 | Castleberry |
| 963 | Bank Fees | $0 | $100 | | $100 | |
| 981 | Equipment Under $5,000 | $0 | $500 | | $500 | Laptop |
| | **Total Dept. 371 - Safety Inspection** | | $8,600 | $0 | | |
| 852 | Medical Insurance | $34,298 | | $22,300 | $11,998 | Lower Rates |
| | **Total Dept. 966 - Unallocated Expenses** | | $0 | $22,300 | | |
| | **TOTAL EXPENDITURES** | | $8,600 | $22,300 | | |
| 965 | Transfer to Reserves | | | | $0 | |
| | **Total Dept. 965 - Transfer of Funds** | | $0 | $0 | | |
| | | | | | | |

| Acct. # | Account Name | BUDGET | Increase | Decrease | BUDGET | Explanation |
|---|---|---|---|---|---|---|
| **LAW ENFORCEMENT FUND:** | | | | . | | |
| 402 | Property Taxes | $2,143,982 | | $3,144 | $2,140,838 | Actual |
| 406 | Pilot Program Taxes | $2,214 | $750 | | $2,964 | Actual |
| 664 | Interest/Dividends | $3,200 | $25,000 | | $28,200 | Higher Rates |
| 680 | Investment Earnings | ($5,000) | $45,000 | | $40,000 | Higher Rates |
| | **TOTAL REVENUE** | | $70,750 | $3,144 | | |
| | | | | | | |
| 740 | Operating Supplies | $0 | $10 | | $10 | |
| | **Total Dept. 278 - Ordinance Enforcement** | | $10 | $0 | | |
| 740 | Operating Supplies | $0 | $800 | | $800 | |
| | | | | | | |
| | **Total Dept. 310 - Crime Control** | | $820 | $0 | | |
| 740 | Operating Supplies | $0 | $100 | | $100 | |
| | **Total Dept. 346 - Neighborhood Watch** | | $100 | $0 | | |
| | **TOTAL EXPENDITURES** | | $930 | $0 | | |
| | | | | | | |
| 965 | Transfer to Reserves | $510,177 | $66,676 | | $576,853 | Higher Income |
| | **Total Dept. 965 - Transfer of Funds** | | $66,676 | $0 | | |

| Acct. # | Account Name | BUDGET | Increase | Decrease | BUDGET | Explanation |
|---|---|---|---|---|---|---|
| **PARK FUND:** | | | | | | |
| 664 | Interest/Dividends | $0 | $6,000 | | $6,000 | New Account |
| 680 | Investment Earnings | $0 | $15,000 | | $15,000 | Higher Interest Rates |
| 695 | Tennis Lesson Fees | $2,000 | | $2,000 | $0 | Not Needed |
| 699.000 | Appropriations from Fund Balance | $917 | $4,787 | | $5,704 | |
| | **TOTAL REVENUE** | | $25,787 | $2,000 | | |
| | | | | | | |
| 717 | Taxable Benefits | $0 | $10,200 | | $10,200 | Administrator FT |
| | **Total Dept. 751 - Administration** | | $10,200 | $0 | | |
| | | | | | | |
| | **Total Dept. 754 - Recreation** | | $0 | $0 | | |
| | | | | | | |
| | **Total Dept. 755 - Maintenance** | | $0 | $0 | | |
| | | | | | | |
| | **Total Dept. 756 - Park Dev/Improvements** | | $0 | $0 | | |
| | | | | | | |
| 853 | Dental Insurance | $0 | $662 | | $662 | Administratorf FT |
| 854 | Vision Insurance | $0 | $189 | | $189 | Administratorf FT |
| 855 | Life Insurance | $0 | $136 | | $136 | Administratorf FT |
| 857 | HCSP | $0 | $3,600 | | $3,600 | Administratorf FT |
| 858 | Pension | $11,503 | $9,000 | | $20,503 | Administratorf FT |
| | **Total Dept. 966 - Unallocated Expenses** | | $13,587 | $0 | | |
| | | | | | | |
| | **TOTAL EXPENDITURES** | | $23,787 | $0 | | |

| Acct. # | Account Name | BUDGET | Increase | Decrease | BUDGET | Explanation |
|---|---|---|---|---|---|---|
| **UTILITY FUND:** | | | | | | |
| **O&M:** | | | | | | |
| 404 | Water Sales | 2,900,000 | 33,250 | | $2,933,250 | Planned Rate Increase |
| 405 | Sewer Sales | 1,700,000 | 50,000 | | $1,750,000 | Planned Rate Increase |
| 408 | Penalty Income | 70,000 | 10,000 | | $80,000 | Slow Pays,k9p0o |
| 410 | Meter Sales Income | 20,000 | | 15,000 | $5,000 | Few New Bldg. Permits |
| 441 | Interest on Bank Accounts | 0 | 12,000 | | $12,000 | New T-Bill Accounts |
| | **TOTAL REVENUE** | | $105,250 | $15,000 | | |
| 555 | Water Purchased | 1,600,000 | 33,000 | | $1,633,000 | Rate Increase |
| 602 | Overtime Premium | 24,235 | 5,000 | | $29,235 | Multiple Infra-Structure Issues |
| 607-D | Dental Insurance Premiums | 50,488 | | 41,000 | $9,488 | Formula Error in Approved Budget |
| 607-M | Medical Insurance Premiums | 133,837 | | 14,000 | $119,837 | Rate Lower Than Anticipated |
| 609 | Pension Expense | 93,480 | | 3,480 | $90,000 | Rate Lower Than Anticipated |
| 610 | HCSP | 29,238 | | 4,750 | $24,488 | Rate Lower Than Approved Budget |
| 620-AB | R&M - Admin. Building | 6,000 | 4,000 | | $10,000 | Electrical Issues |
| 645-AB | Operating Supplies - Adm. Bldg. | 3,000 | 1,000 | | $4,000 | |
| 665-LB | Utilities | 6,600 | 500 | | $7,100 | |
| 668-AB | Telecommunications | 12,000 | 3,000 | | $15,000 | Higher Comcast Costs |
| 620-MF | R&M - Maint. Facility | 15,000 | 8,000 | | $23,000 | Multiple Repairs to Equipment |
| 620 | R&M - System | 40,000 | 40,000 | | $80,000 | Multiple Repairs to the Infra-Structure |
| 632 | Professional Services - Auditors | 6,800 | | 100 | $6,700 | Actual Expense |
| 652 | Transportation & Mileage | 2,250 | 4,000 | | $6,250 | Increased Controller Trips to Mich. |
| 673 | Insurance & Bonds | 62,000 | | 20,000 | $42,000 | Lower Rates |
| 709 | Printing & Publishing | 10,000 | 10,000 | | $20,000 | Employment Ads and W/S Bill Stock |
| | **TOTAL REVENUE & EXPENDITURES** | $25,170 | $108,500 | $83,330 | | |
| 856 | Transfers to Cap. Res. | 417,353 | 65,080 | | $482,433 | |
| **AMERICAN RESCUE PLAN ACT (ARPA)** | | | | | | |
| | **TOTAL REVENUE** | | $0 | $0 | | |