To: **Superior Township Board of Trustees**
From: **Keith Lockie/Nancy Mason**
Date: **December 18, 2023**
Re : **2023 Budget Amendments - Second**

Amendments are based on actuals through October 31, 2023 and known changes to the Approved 2023 Budget.

Acct. #	Account Name	CURRENT BUDGET	THIS AMENDMENT Increase	THIS AMENDMENT Decrease	NEW BUDGET	Explanation
101 - GENERAL FUND:						
577.001	Grants	$100,000		$17,000	$83,000	Actual
654.001	Planning Admin. Fees	$7,000	$1,800		$8,800	Actual
665.000	Interest/Dividends	$22,000	$1,000		$23,000	Better Rates
669.000	Investment Earnings	$25,000	$7,000		$32,000	Better Rates
676.000	Election Reimbursements	$5,000		$4,900	$100	Actuial
688.000	Miscellaneous Income	$6,000	$2,000		$8,000	National Opiate Settlement
699.999	Appropriation from Fund Balance	$77,051	$252,023		$329,074	Add'l Required to Balance Fund
	TOTAL REVENUE		$263,823	$21,900		
703.000	Board of Trustees Stipends	$27,000	$1,200		$28,200	Actual
701.015	Zoning Board of Appeal	$500	$500		$1,000	Add'l Meetings
	Total Dept. 101 - Board		$1,700	$0		
703.001	Deputy Salary	$53,884		$24,000	$29,884	Not Needed
724.000	Supervisor Taxable Benefits	$5,900	$1,400		$7,300	
	Total Dept. 171 - Township Supervisor		$1,400	$24,000		
703.000	Salaries	$100,872	$25,000		$125,872	Controller Add'l Hours
	Total Dept. 191 - Accounting		$25,000	$0		
703.001	Salaries	$92,884	$5,000		$97,884	
725.000	Taxable Benefits	$13,447		$4,000	$9,447	Actual
.	**Total Dept. 215 - Clerk**		$5,000	$4,000		
703-001	Salaries	$84,710	$6,000		$90,710	Add'l PT Employee
725.000	Taxable Benefits	$12,493	$3,200		$15,693	Actual
	Total Dept. 253 - Treasurer		$9,200	$0		
725.000	Taxable Benefits	$29,254	$3,000		$32,254	Longevity
910.000	Training	$2,000		$1,500	$500	Not Needed
	Total Dept. 257 - Assessor		$3,000	$1,500		
802.000	Prof. Services - Attorneys	$10,000	$10,000		$20,000	Atty. Attending Meetings
804.000	Prof. Services - Auditors Fees	$11,000	$2,730		$13,730	Add'l Consultations
805.000	Master Plan Revisions	$16,000	$5,000		$21,000	Actual
805.002	Special Projects - Misc.	$39,000	$61,000		$100,000	Sidewalk Project

Acct. #	Account Name	BUDGET	Increase	Decrease	BUDGET	Explanation
805.004	Ypsilanti District Library	$50,000	$70,000		$120,000	Asphalt Specialits
805.012	MacArthur Pathway	$0	$5,000		$5,000	OHM
806.000	Professional Services - Other	$12,500	$15,000		$27,500	Community Farms
826.000	Bank Fees	$7,000		$5,000	$2,000	Not Needed
840.001	Medical Insurance	$110,460		$25,000	$85,460	Actual
840.002	Dental Insurance	$12,902		$3,400	$9,502	Actual
915.000	Memberships & Dues	$21,000	$2,150		$23,150	Actual
935.000	Insurance & Bonds	$15,000	$2,000		$17,000	Actual
946.000	Prof. Services - Engineering	$15,000	$10,000		$25,000	Multiple Projects
948.000	Prof. Services - IT	$50,000		$5,000	$45,000	Not Needed
955.000	Miscellaneous Expense	$4,500		$4,000	$500	Not Needed
955.001	Ypsilanti Meals on Wheels	$0	$10,000		$10,000	New Contract
992.000	Debt Interest	$43,200	$41,000		$84,200	Rock Property Interest
	Total Dept. 261 - Administration		$233,880	$42,400		
703.000	Salaries	$25,000		$24,600	$400	Actual
703.001	FICA	$1,900		$1,900	$0	Actual
851.000	Postage	$1,500		$1,500	$0	Actual
903.000	Printing & Publishing	$9,000		$9,000	$0	Actual
910.000	Training	$1,500		$1,500	$0	Actual
940.000	Precinct Rent	$3,000		$3,000	$0	Actual
985.000	Equipment Over $5,000	$6,500		$6,500	$0	Actual
986.000	Equipment Under $5,000	$2,500		$2,500	$0	Actual
	Total Dept. 262 - Elections		$0	$50,500		
752.000	Operating Supplies	$7,000		$3,000	$4,000	
	Total Dept. 265 - Building & Grounds		$0	$3,000		
805.000	Contract Services	$750	$20,000		$20,750	Multiple Clean Ups
934.001	Trails Maintenance	$5,000		$5,000	$0	Not Needed
938.000	Streetlights	$0	$6,543		$6,543	Actual
	Total Dept. 446 - Infrastructure		$26,543	$5,000		
919.000	Roadside Trash Removal	$6,000	$2,600		$8,600	Actual
	Total Dept. 528 - Solie Waste Management		$2,600	$0		
703.000	Salaries	$56,784	$4,100		$60,884	Overtime
703.001	Commission Stipends	$3,000	$1,500		$4,500	Actual
	Total Dept. 701 - Planning		$5,600	$0		
995.508	Transfer to Park Fund	$323,909	$58,400		$382,309	Add'l Transfer Board Approved
	Total Dept. 965 - Transfer of Funds		$58,400	$0		
	TOTAL EXPENDITURES		$372,323	$130,400		

Acct. #	Account Name	BUDGET	Increase	Decrease	BUDGET	Explanation
211 - LEGAL DEFENSE:						
669.000	Investment Earnings	$7,500	$3,000		$10,500	Higher Interest Rates
699	Appropriations from Fund Balance	$33,300	$1,000		$34,300	Add'l Required to Balance Fund
	TOTAL REVENUE		$4,000	$0		
802.000	Professional Services - Attorneys	$10,000	$4,000		$14,000	
	TOTAL EXPENDITURES		$4,000	$0		

Acct. #	Account Name	BUDGET	Increase	Decrease	BUDGET	Explanation
206 - FIRE FUND:						
501.000	Grants Income	$141,746	$16,500		$158,246	COVID Grant
664.000	Interest/Dividends	$36,000	$69,000		$105,000	Higher Interest Rates
669.000	Investment Earnings	$18,000	$3,000		$21,000	Higher Interest Rates
687.000	Insurance Reimbursements	$11,000	$7,000		$18,000	Worker's Comp.
699	Appropriations from Fund Balance	$20,172	$175,000		$195,172	Add'l Required to Balance Fund
	TOTAL REVENUE		$270,500	$0		
703.000	Salaries	$956,761	$16,000		$972,761	Actual
703.001	State Authorized OT	$71,514	$1,500		$73,014	
703.002	Overtime	$300,000	$69,000		$369,000	Two Employees Out
709.000	FICA	$82,331	$43,000		$125,331	Higher Salaries
725.000	Taxable Benefits	$205,663	$55,000		$260,663	Payouts
840.001	Medical Insurance	$167,306	$2,400		$169,706	Actual
840.002	Dental Insurance	$14,785		$1,800	$12,985	Actual
850.000	Telecommunications	$18,000	$4,000		$22,000	
890.000	Contingencies	$10,000		$10,000	$0	Not Needed
915.000	Memberships & Dues	$6,000		$2,700	$3,300	Not Needed
935.000	Insurance & Bonds	$53,000	$26,100		$79,100	Actual
948.000	Professional Services - IT	$20,000	$5,000		$25,000	Reporting Service
986.000	Equipment Under $5,000	$10,000	$4,000		$14,000	Station #2 Equipment
	Total Dept. 336 - Operations		$226,000	$14,500		
752.000	Operating Supplies	$10,300		$7,000	$3,300	Not Needed
758.000	Fuel	$20,000	$6,000		$26,000	Higher Fuel Costs
934.000	R&M	$55,000	$35,000		$90,000	Truck Repairs
	Total Dept. 337 - Vehicles		$41,000	$7,000		
934.000	R&M	$35,000	$25,000		$60,000	Station #2 Sewer Issues
	Total Dept. 338 - Building & Grounds		$25,000	$0		
	TOTAL EXPENDITURES		$292,000	$21,500		
965	Transfer to Building Reserve	$0			$0	
966	Transfer to Trucks	$0			$0	
	Total Dept. 965 - Transfer of Funds		$0	$0		

Acct. #	Account Name	BUDGET	Increase	Decrease	BUDGET	Explanation
219 -STREET LIGHT FUND:						
450.000	Special Assessment	$81,730	$5,600		$87,330	Actual
	TOTAL REVENUE		$5,600	$0		
920.000	Utilities	$82,130	$5,600		$87,730	Actual
	Total Dept. 223 - Streetlights		$5,600	$0		
	TOTAL EXPENDITURES		$5,600	$0		
203 - SIDE STREET MAINTENANCE FUND:						
	Total Dept. 222 - Maintenance		$0	$0		
249 - BUILDING FUND:						
628	Charges for Services	$200,000	$85,000		$285,000	Projection
680	Investment Earnings	$17,500	$1,200		$18,700	Higher Interest Rates
699	Appropriations from Fund Balance	$178,624		$94,100	$84,524	Less Required to Balance Fund
	TOTAL REVENUE		$86,200	$94,100		
715	Pension	$26,966	$2,300		$29,266	
725	Taxable Benefits	$16,229	$2,800		$19,029	Actual
802	Professional Services - Attorneys	$8,000	$2,000		$10,000	Ridge Rd. Properties
806	Professional Services - Other	$18,000		$15,000	$3,000	Not Needed
	Total Dept. 371 - Safety Inspection		$7,100	$15,000		
	TOTAL EXPENDITURES		$7,100	$15,000		
965	Transfer to Reserves				$0	
	Total Dept. 965 - Transfer of Funds		$0	$0		

Acct. #	Account Name	BUDGET	Increase	Decrease	BUDGET	Explanation
266 - LAW ENFORCEMENT FUND:				.		
655	Fines & Forfeits	$10,000	$2,000		$12,000	Projection
664	Interest/Dividends	$28,200	$10,000		$38,200	Higher Interest Rates
669	Investment Earnings	$40,000	$20,000		$60,000	Higher Interest Rates
	TOTAL REVENUE		$32,000	$0		
801.001	OT	$100,000		$50,000	$50,000	Less OT
934	R&M	$1,000		$800	$200	Actual
	Total Dept. 301 - Crime Control		$0	$50,800		
703	Salaries	$11,979		$3,000	$8,979	Projection
	Total Dept. 302 - Ordinance Enforcement		$0	$3,000		
					$0	
	Total Dept. 303 - Neighborhood Watch		$0	$0		
	TOTAL EXPENDITURES		$0	$53,800		
965.000	Transfer to Reserves	$576,873	$85,800		$662,673	Add'l Transfer to Balance Fund
	Total Dept. 965 - Transfer of Funds		$85,800	$0		

Acct. #	Account Name	BUDGET	Increase	Decrease	BUDGET	Explanation
508 - PARK FUND:						
674.000	Donations	$600	$900		$1,500	Actual
691.101	General Fund Appropriations	$323,909	$58,400		$382,309	Add'l Transfer Board Approved
699.000	Appropriations from Fund Balance	$5,704		$5,704	$0	Not Needed
	TOTAL REVENUE		$59,300	$5,704		
703.000	Salaries	$45,049	$15,500		$60,549	Projection
703.002	Controller's Salary	$6,464	$5,300		$11,764	Add'l Hours
709.000	FICA	$15,370	$4,000		$19,370	Add'l Salaries
725.000	Taxable Benefits	$10,200	$5,200		$15,400	Director
986.000	Equipment Under $5,000	$1,000		$1,000	$0	Not Needed
	Total Dept. 752 - Administration		$30,000	$1,000		
703.000	Salaries	$12,241	$4,000		$16,241	Actual
806.000	Professional Services - Other	$7,000		$2,000	$5,000	Not Needed
806.001	Tennis	$2,000		$2,000	$0	Program Didn't Occur
955.000	Signage	$2,000		$700	$1,300	Not Needed
	Total Dept. 756 - Recreation		$4,000	$4,700		
703.000	Salaries	$111,908	$26,000		$137,908	Longer Season
725.000	Taxable Benefits	$3,986		$3,000	$986	Not Needed
805.000	Controlled Burns	$6,000		$1,500	$4,500	Actual
934.000	R&M	$12,500	$10,000		$22,500	Tractor Repairs
934.001	Sand, Gravel	$3,000		$2,900	$100	Not Needed
985.000	Equipment Over $5,000	$30,000		$30,000	$0	Not Needed
986.000	Equipment Under $5,000	$2,157	$3,000		$5,157	Multiple
	Total Dept. 770 - Maintenance		$39,000	$37,400		
	Total Dept. 771 - Park Dev/Improvements		$0	$0		
	TOTAL EXPENDITURES		$73,000	$43,100		
965.000	Transfer to Reserves	$0	$23,696		$23,696	Transfer to Fund Balance to Balance Fund
	Total Dept. 965 - Transfer of Funds		$23,696	$0		

Acct. #	Account Name	BUDGET	Increase	Decrease	BUDGET	Explanation
UTILITY FUND:						
O&M:						
404	Water Sales	2,933,250		30,000	$2,903,250	Usage
405	Sewer Sales	1,750,000	50,000		$1,800,000	Usage
408	Penalty Income	80,000	3,000		$83,000	Slow Pays
410	Meter Sales Income	5,000	8,000		$13,000	New Bldg. Permits
425	Other Miscellaneous Income	1,000		1,000	$0	Not Needed
441	Interest on Bank Accounts	12,000	3,000		$15,000	New T-Bill Accounts
	TOTAL REVENUE		$64,000	$31,000		
555	Water Purchased	1,633,000		50,000	$1,583,000	Usage
601	Salaries	594,692		15,000	$579,692	Staff Not Hired
602	Overtime Premium	24,235	3,000		$27,235	Staff Not Hired
603	Taxable Benefits	58,826	15,000		$73,826	Staff Changes
607-M	Medical Insurance Premiums	119,837	6,000		$125,837	Staff Changes
643-AB	Computer Services - Adm. Bldg.	30,000		4,728	$25,272	Not Needed
678-AB	Cleaning Services - Adm. Bldg.	5,000	1,000		$6,000	Rate Change
681-AB	Alarm Service - Adm. Bldg.	550	150		$700	Rate Change
668-LB	Telecommunications - Lift & Booster Stations	3,000	500		$3,500	
620-MF	R&M - Maint. Facility	23,000	10,000		$33,000	Antenna Replaced
643-MF	Computer Services - Maint. Fac.	30,000		6,728	$23,272	Not Needed
678-MF	Cleaning Services - Maint. Fac.	5,000	1,000		$6,000	Rate Change
625	Root Foaming	9,000		5,269	$3,731	Actual Expense
635	Attorneys	15,000		10,000	$5,000	Not Needed
652	Transportation	6,250	1,000		$7,250	KTL's Trips to Mi
656	Miscellaneous Employee Expense	1,200		1,200	$0	Not Needed
709	Printing & Publishing	20,000		8,000	$12,000	Not Needed
701	Bad Debt Expense	0	12,877		$12,877	Actual Expense
	TOTAL REVENUE & EXPENDITURES		$50,527	$100,925		
856	Transfers to Cap. Res.	482,433	83,398		$565,831	Add'l Profit

Acct. #	Account Name	BUDGET	Increase	Decrease	BUDGET	Explanation
464 - AMERICAN RESCUE PLAN ACT (ARPA)						
528.000	Other Federal Grants	$50,000	$450,000		$500,000	Projection
	TOTAL REVENUE		$450,000	$0		
971.002	Youth Arts Alliance	0	75,000		$75,000	Projection
971.004	Mighty Oaks	0	50,000		$50,000	Projection
971.005	Willow Run Acres	0	10,000		$10,000	Projection
971.006	General	0	315,000		$315,000	Projection
	Total Department 523 - Administration		$450,000	$0		