

**CHARTER TOWNSHIP OF SUPERIOR
WORK SESSION
SUPERIOR CHARTER TOWNSHIP HALL
3040 N. PROSPECT, SUPERIOR TOWNSHIP, MI 48198
JULY 25, 2025
1:30 p.m.
REVISED AGENDA**

1. CALL TO ORDER
2. ROLL CALL
3. ADOPTION OF AGENDA
4. CITIZEN PARTICIPATION
5. DISCUSSION
 - A. Review of January – June Budget with Preliminary/Incomplete Actuals
 - B. Audit
 - C. Personnel Manual
6. ADJOURNMENT

Angela Robinson, Clerk, Superior Township, 3040 N. Prospect, Superior Township, MI 48198
Telephone: 734-482-6099; Email: arobinson@superior-twp.org

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COMPARATIVE BALANCE SHEET FOR SUPERIOR TOWNSHIP
 PREPARED BY: NANCY MASON, ACCOUNTING
 INCOMPLETE
 Fund 101 GENERAL

GL Number	Description	PERIOD ENDED 06/30/2024	PERIOD ENDED 06/30/2025
*** Assets ***			
Cash			
101-000-001.001	CHASE 5503 - DAILY OPERATING CHECKING	396,191.22	427,073.19
101-000-001.002	HUNT 0768 CHK - DIXBORO SCHOOL HOUSE	12,372.13	12,548.67
101-000-001.003	HUNT 6873 HYB - FIRE INSURANCE WITHHOLD	17,657.32	9,657.32
101-000-001.004	COMERICA 9108 CHKG - CREDIT CARDS	8,157.91	10,860.09
101-000-001.005	COMERICA 5286 CHKG - ACCRUED ABSENCES	19,427.33	19,427.33
101-000-002.002	COMERICA 6074 JFUND DIXBORO SCHOOL HOUSE	25,587.56	26,950.31
101-000-004.001	PETTY CASH	100.00	100.00
101-000-004.002	REGISTER DRAWER CASH	100.00	300.00
101-000-009.000	MICHIGAN CLASS -0002	0.00	250,150.89
101-000-017.001	CHASE 5503 - GOVERNMENT T-BILLS	589,642.72	0.00
101-000-017.002	COMERICA - GOVERNMENT T-BILLS	118,098.68	0.00
Cash		1,187,334.87	757,067.80
Accounts Receivable			
101-000-020.001	A/R - TAXROLL REVENUE	0.00	28,186.43
101-000-040.001	A/R - CABLE FEES AT&T AND COMCAST	150,913.19	141,344.75
101-000-040.002	A/R - OTHER	377,664.49	122,307.39
101-000-040.003	A/R - COBRA PARTICIPANTS	28.39	0.00
101-000-078.001	A/R - STATE OF MICHIGAN	0.00	30,000.00
101-000-078.003	A/R - STATE OF MICHIGAN EVIP	37,252.00	36,879.00
101-000-089.001	A/R - HCSP FORFEITURE RECEIVABLE	0.00	21,708.00
Accounts Receivable		565,858.07	380,425.57
Fixed Assets			
101-000-188.000	LEASE RECEIVABLE - LONG TERM	0.00	366,724.00
Fixed Assets		0.00	366,724.00
Other Assets			
101-000-056.000	A/R - ACCRUED INCOME	107.78	93.54
101-000-062.000	LEASE RECEIVABLE - CURRENT	0.00	13,837.00
101-000-123.000	PRE-PAID EXPENSES MISC.	250.99	314.99
101-000-123.050	PREPAID INSURANCE	18,912.72	28,782.48
101-000-126.000	UNREALIZED GAINS/LOSSES	67,905.73	0.00
Other Assets		87,177.22	43,028.01
Due From Other Funds			
101-000-084.206	DUE FROM FIRE FUND	6,250.00	0.00
101-000-084.211	DUE FROM LEGAL DEFENSE FUND	98,225.50	0.00
101-000-084.464	DUE FROM ARPA FUND	24,751.15	0.00
101-000-084.508	DUE FROM PARK FUND	15.99	16.99
101-000-084.701	DUE FROM TRUST & AGENCY	100.00	3,112.00
101-000-084.703	DUE FROM TAX FUND-COLLECTED TAXES	57,848.11	0.00
101-000-084.704	DUE FROM PAYROLL FUND	7,913.79	4,937.79
Due From Other Funds		195,104.54	8,066.78
Total Assets		2,035,474.70	1,555,312.16
*** Liabilities ***			
Accounts Payable			
101-000-202.000	A/P - VENDORS	526,225.70	20,949.27
101-000-202.200	A/P - CREDIT CARD ACCOUNT	4,791.49	7,308.67
Accounts Payable		531,017.19	28,257.94
Liabilities-ST			
101-000-237.000	DUE TO OTHERS	46.00	0.00
101-000-237.001	FIRE INSURANCE WITHHOLD PROGRAM	17,500.00	9,500.00
101-000-257.000	ACCURED WAGES PAYABLE	40,541.00	40,157.00
101-000-260.000	ACCURED PTO	3,979.00	3,333.00

User: NANCY

PREPARED BY: NANCY MASON, ACCOUNTING

DB: Superior Twp

INCOMPLETE

Fund 101 GENERAL

GL Number	Description	PERIOD ENDED 06/30/2024	PERIOD ENDED 06/30/2025
*** Liabilities ***			
Liabilities-ST		62,066.00	52,990.00
Liabilities-LT (under 1 year)			
Liabilities-LT (under 1 year)		0.00	0.00
Liabilities-LT (over 1 year)			
101-000-361.000	DEFERRED INFLOW - LEASES	0.00	363,316.00
Liabilities-LT (over 1 year)		0.00	363,316.00
Due To Other Funds			
Due To Other Funds		0.00	0.00
Total Liabilities		593,083.19	444,563.94
*** Fund Balance ***			
Unassigned			
101-000-390.000	FUND BALANCE - UNDESIGNATED	1,610,485.09	524,172.41
Unassigned		1,610,485.09	524,172.41
Assigned			
101-000-385.001	FUND BALANCE - DIXBORO SCHOOL HOUSE	220,612.68	38,966.28
101-000-385.002	FUND BALANCE - NM TRAILS MAINT.	30,659.02	30,193.74
101-000-385.003	FUND BALANCE - RIGHT OF WAY	18,195.35	26,915.76
101-000-385.004	FUND BALANCE - ACCRUED ABSENCES	61,042.29	71,733.11
101-000-385.005	FUND BALANCE - TREE PRESERVATION FUND	247,500.00	241,425.00
Assigned		578,009.34	409,233.89
Total Fund Balance		2,188,494.43	933,406.30
Beginning Fund Balance		2,188,494.43	933,406.30
Net of Revenues VS Expenditures		(746,102.92)	177,341.92
Ending Fund Balance		1,442,391.51	1,110,748.22
Total Liabilities And Fund Balance		2,035,474.70	1,555,312.16

User: NANCY

DB: Superior Twp

PERIOD ENDING 06/30/2025

INCOMPLETE

GL NUMBER	DESCRIPTION	2025	2025	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT	YTD BALANCE
		ORIGINAL						
		BUDGET	AMENDED BUDGET	06/30/2025	MONTH	BALANCE	USED	06/30/2024
					06/30/25			
Fund 101 - GENERAL								
Revenues								
Dept 000 - REVENUE								
101-000-402.000	CURRENT- REAL/PROPERTY/IFT TA	726,087.00	726,087.00	723,864.94	0.00	2,222.06	99.69	667,876.38
101-000-403.000	PRIOR YEARS DELQ PERS PROP	200.00	200.00	15.98	0.00	184.02	7.99	0.00
101-000-407.000	PPT REIMBURSEMENT	500.00	500.00	488.99	0.00	11.01	97.80	494.64
101-000-432.000	PILOT PROGRAM TAXES	900.00	900.00	0.00	0.00	900.00	0.00	891.04
101-000-434.001	TRAILER FEES	5,700.00	5,700.00	2,010.50	229.00	3,689.50	35.27	1,566.50
101-000-445.000	DELIQUENT INTEREST & PENALTY	4,800.00	4,800.00	200.92	0.00	4,599.08	4.19	4,643.97
101-000-448.001	SUMMER TAX COLLECTION FEES	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00	0.00
101-000-477.000	CABLE TV FRANCHISE FEES - COM	150,000.00	150,000.00	150,000.00	0.00	0.00	100.00	145,000.00
101-000-477.001	CABLE TV FRANCHISE FEES - AT&	30,000.00	30,000.00	30,000.00	0.00	0.00	100.00	50,000.00
101-000-574.000	STATE CONSTITUTIONAL REVENUE	1,584,244.00	1,584,244.00	516,227.00	252,886.00	1,068,017.00	32.59	496,704.00
101-000-574.002	STATE REVENUE SHARING	54,515.00	54,515.00	54,515.00	0.00	0.00	100.00	54,392.00
101-000-574.003	CLFRF REVENUE SHARING	1,558.00	1,558.00	0.00	0.00	1,558.00	0.00	410.00
101-000-574.005	STATE REVENUE SHARING TAXABLE	0.00	0.00	9,853.00	4,926.00	(9,853.00)	100.00	0.00
101-000-574.006	STATE REV. SHARING WEIGHTED P	0.00	0.00	15,604.00	7,994.00	(15,604.00)	100.00	0.00
101-000-577.002	ROW REVENUE STATE & OTHER RES	10,000.00	10,000.00	16,973.73	16,973.73	(6,973.73)	169.74	15,552.80
101-000-577.003	NATIONAL OPIOID SETTLEMENT	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00	19,223.05
101-000-630.000	BAG & TAG PROGRAM FEES	1,500.00	1,500.00	352.10	192.60	1,147.90	23.47	785.35
101-000-631.000	RECYCLING EDUCATION REVENUE	200.00	200.00	0.00	0.00	200.00	0.00	0.00
101-000-632.000	SYCAMORE MEADOWS LITTER CONTR	4,800.00	0.00	0.00	(772.15)	0.00	0.00	2,800.00
101-000-633.000	DANBURY LITTER CONTROL	0.00	4,800.00	1,572.15	772.15	3,227.85	32.75	0.00
101-000-634.000	SUPERIOR DAY DONATION	1,500.00	1,500.00	7,400.00	6,500.00	(5,900.00)	493.33	1,150.00
101-000-654.001	PLANNING & ZONING ADMIIN FEES	7,000.00	7,000.00	8,800.00	2,950.00	(1,800.00)	125.71	2,075.00
101-000-657.001	ORDINANCE VIOLATION REIMBURSE	500.00	500.00	0.00	0.00	500.00	0.00	0.00
101-000-664.075	TAX COLLECTION INTEREST	0.00	0.00	421.18	0.00	(421.18)	100.00	0.00
101-000-665.000	INTEREST/DIVIDENDS	25,000.00	25,000.00	1,040.93	0.00	23,959.07	4.16	12,689.83
101-000-669.000	GAIN/LOSS ON INVESTMENT ACCOU	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00	19,426.89
101-000-670.000	RENTAL INCOME	36,000.00	36,000.00	0.00	0.00	36,000.00	0.00	0.00
101-000-671.002	CELL TOWER REVENUE	35,000.00	35,000.00	19,101.65	3,212.33	15,898.35	54.58	21,525.77
101-000-672.000	MEDICAL INSURANCE/COBRA INCOM	0.00	0.00	0.00	0.00	0.00	0.00	1.68
101-000-676.000	ELECTION REIMBURSEMENTS	0.00	0.00	3,470.00	3,470.00	(3,470.00)	100.00	3,824.18
101-000-687.000	INSURANCE REIMBURSEMENTS INCO	1,000.00	1,000.00	11,655.00	0.00	(10,655.00)	1,165.50	0.00
101-000-688.000	MISCELLANEOUS INCOME	5,000.00	5,000.00	2,056.37	101.80	2,943.63	41.13	2,447.93
101-000-699.999	APPROPRIATION FROM FUND BALAN	61,819.00	61,819.00	0.00	0.00	61,819.00	0.00	0.00
Total Dept 000 - REVENUE		2,837,823.00	2,837,823.00	1,575,623.44	299,435.46	1,262,199.56	55.52	1,523,481.01
TOTAL REVENUES		2,837,823.00	2,837,823.00	1,575,623.44	299,435.46	1,262,199.56	55.52	1,523,481.01
Expenditures								
Dept 101 - TOWNSHIP BOARD								
101-101-703.000	SALARIES	40,000.00	40,000.00	20,000.24	3,076.96	19,999.76	50.00	21,499.76
101-101-703.001	WETLANDS BOARD STIPENDS	250.00	250.00	0.00	0.00	250.00	0.00	0.00
101-101-703.002	DIXBORO REVIEW BOARD STIPENDS	500.00	500.00	0.00	0.00	500.00	0.00	0.00
101-101-703.003	ZONING BOARD OF APPEAL STIPEN	1,000.00	1,000.00	940.00	260.00	60.00	94.00	840.00
101-101-806.000	PROFESSIONAL SERVICES - OTHER	100.00	100.00	263.47	0.00	(163.47)	263.47	0.00
101-101-910.000	TRAINING	0.00	0.00	150.00	0.00	(150.00)	100.00	465.00
Total Dept 101 - TOWNSHIP BOARD		41,850.00	41,850.00	21,353.71	3,336.96	20,496.29	51.02	22,804.76
Dept 171 - TOWNSHIP SUPERVISOR								
101-171-703.000	SALARIES	102,373.00	102,373.00	51,186.46	7,874.84	51,186.54	50.00	50,182.86

PERIOD ENDING 06/30/2025

		INCOMPLETE						
GL NUMBER	DESCRIPTION	2025	2025	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT	YTD BALANCE
		ORIGINAL BUDGET	AMENDED BUDGET	06/30/2025	MONTH 06/30/25	BALANCE	USED	06/30/2024
Fund 101 - GENERAL								
Expenditures								
101-171-703.001	SUPERVISOR ASSISTANT SALARY	70,331.00	70,331.00	34,735.42	5,410.50	35,595.58	49.39	17,294.52
101-171-724.000	TOWNSHIP SUPERVISOR TAXB BENE	6,445.00	6,445.00	6,501.43	1,000.22	(56.43)	100.88	11,401.89
101-171-752.000	OPERATING SUPPLIES	100.00	100.00	0.00	0.00	100.00	0.00	76.00
101-171-910.000	TRAINING	0.00	0.00	120.00	0.00	(120.00)	100.00	0.00
Total Dept 171 - TOWNSHIP SUPERVISOR		179,249.00	179,249.00	92,543.31	14,285.56	86,705.69	51.63	78,955.27
Dept 191 - ACCOUNTING								
101-191-699.249	OTHER FUND CONTRIBUTIONS	(71,000.00)	(71,000.00)	(23,750.00)	(2,500.00)	(47,250.00)	33.45	(23,000.00)
101-191-703.000	SALARIES	93,084.00	93,084.00	47,779.47	6,621.01	45,304.53	51.33	50,674.55
101-191-725.000	TAXABLE BENEFITS	10,293.00	10,293.00	10,722.22	0.00	(429.22)	104.17	10,209.11
101-191-752.000	OPERATING SUPPLIES	500.00	500.00	318.14	0.00	181.86	63.63	279.69
Total Dept 191 - ACCOUNTING		32,877.00	32,877.00	35,069.83	4,121.01	(2,192.83)	106.67	38,163.35
Dept 215 - CLERK								
101-215-703.000	SALARIES	101,391.00	101,391.00	50,695.45	7,799.30	50,695.55	50.00	49,701.47
101-215-703.001	SALARIES	132,907.00	132,907.00	67,004.73	10,251.05	65,902.27	50.41	64,510.23
101-215-725.000	TAXABLE BENEFITS	0.00	0.00	10,419.46	1,138.70	(10,419.46)	100.00	10,587.63
101-215-752.000	OPERATING SUPPLIES	500.00	500.00	587.55	0.00	(87.55)	117.51	456.82
101-215-910.000	TRAINING	1,000.00	1,000.00	475.00	0.00	525.00	47.50	475.00
101-215-915.000	MEMBERSHIP & DUES	200.00	200.00	0.00	0.00	200.00	0.00	156.00
Total Dept 215 - CLERK		235,998.00	235,998.00	129,182.19	19,189.05	106,815.81	54.74	125,887.15
Dept 253 - TOWNSHIP TREASURER								
101-253-703.000	SALARIES	101,391.00	101,391.00	50,695.45	7,799.30	50,695.55	50.00	49,701.47
101-253-703.001	SALARIES	94,161.00	94,161.00	49,429.34	5,714.97	44,731.66	52.49	49,518.87
101-253-725.000	TAXABLE BENEFITS	10,923.00	10,923.00	6,545.95	401.30	4,377.05	59.93	7,878.59
101-253-752.000	OPERATING SUPPLIES	500.00	500.00	645.48	0.00	(145.48)	129.10	1,139.53
101-253-806.000	PROFESSIONAL SERVICES - OTHER	0.00	0.00	20.00	0.00	(20.00)	100.00	0.00
101-253-900.000	PRINTING & PUBLISHING	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	1,064.00
101-253-910.000	TRAINING	500.00	500.00	921.00	0.00	(421.00)	184.20	424.00
101-253-915.000	MEMBERSHIPS & DUES	250.00	250.00	339.00	0.00	(89.00)	135.60	229.00
Total Dept 253 - TOWNSHIP TREASURER		209,225.00	209,225.00	108,596.22	13,915.57	100,628.78	51.90	109,955.46
Dept 257 - ASSESSOR								
101-257-703.000	SALARIES	217,201.00	217,201.00	109,520.95	16,707.06	107,680.05	50.42	102,191.77
101-257-703.001	BOARD OF REVIEW SALARIES	1,500.00	1,500.00	1,125.00	0.00	375.00	75.00	1,035.00
101-257-725.000	TAXABLE BENEFITS	46,015.00	46,015.00	36,271.71	9,661.04	9,743.29	78.83	33,284.89
101-257-752.000	OPERATING SUPPLIES	500.00	500.00	216.95	14.56	283.05	43.39	1,095.94
101-257-805.000	CONTRACT SERVICES	2,000.00	2,000.00	1,596.44	0.00	403.56	79.82	1,497.06
101-257-850.000	TELECOMMUNICATIONS	1,000.00	1,000.00	300.00	50.00	700.00	30.00	505.70
101-257-860.000	TRANSPORTATION	500.00	500.00	0.00	0.00	500.00	0.00	106.54
101-257-910.000	TRAINING	500.00	500.00	481.00	210.00	19.00	96.20	0.00
101-257-915.000	MEMBERSHIPS & DUES	1,500.00	1,500.00	1,015.14	99.00	484.86	67.68	1,169.00
101-257-916.000	MEALS & LODGING	500.00	500.00	358.89	0.00	141.11	71.78	351.16
Total Dept 257 - ASSESSOR		271,216.00	271,216.00	150,886.08	26,741.66	120,329.92	55.63	141,237.06

PERIOD ENDING 06/30/2025

INCOMPLETE

GL NUMBER	DESCRIPTION	2025	2025	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT	YTD BALANCE
		ORIGINAL BUDGET	AMENDED BUDGET	06/30/2025	MONTH 06/30/25	BALANCE	USED	06/30/2024
Fund 101 - GENERAL								
Expenditures								
Dept 261 - ADMINISTRATION								
101-261-415.000	TAX CHARGEBACKS	500.00	500.00	42.34	0.00	457.66	8.47	21.15
101-261-699.249	OTHER FUND CONTRIBUTIONS	(15,000.00)	(15,000.00)	0.00	0.00	(15,000.00)	0.00	(7,500.00)
101-261-708.000	MESC UNEMPLOYMENT BENEFITS	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00	152.48
101-261-709.000	FICA	76,342.00	76,342.00	41,681.67	6,304.21	34,660.33	54.60	45,440.15
101-261-715.000	PENSION	139,463.00	139,463.00	72,383.20	11,992.09	67,079.80	51.90	71,779.85
101-261-725.001	HCSP	41,142.00	41,142.00	19,845.00	19,845.00	21,297.00	48.24	2,886.00
101-261-752.000	OPERATING SUPPLIES	1,500.00	1,500.00	2,401.48	464.75	(901.48)	160.10	1,158.82
101-261-777.000	CEMETERY UPKEEP EXPENSE	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	0.00
101-261-802.000	PROFESSIONAL SERVICES -ATTORN	10,000.00	10,000.00	8,850.00	0.00	1,150.00	88.50	44,235.00
101-261-803.000	HSA ADMINISTRATION FEES	250.00	250.00	89.25	17.00	160.75	35.70	131.75
101-261-804.000	PROFESSIONAL SERVICES - AUDIT	11,440.00	11,440.00	11,500.00	11,500.00	(60.00)	100.52	19,310.00
101-261-805.000	MASTER PLAN REVISIONS	0.00	0.00	260.00	0.00	(260.00)	100.00	1,755.00
101-261-805.001	GEDDES RIDGE DRAIN	28,900.00	28,900.00	0.00	0.00	28,900.00	0.00	0.00
101-261-805.002	SPECIAL PROJECTS - MISCELLANE	15,000.00	15,000.00	5,027.84	4,363.88	9,972.16	33.52	6,412.72
101-261-805.005	PROSPECT ROAD PATHWAY	0.00	0.00	(180.00)	0.00	180.00	100.00	0.00
101-261-805.006	PLYMOUTH RD PATHWAY	0.00	0.00	5,267.13	0.00	(5,267.13)	100.00	301,987.34
101-261-805.007	DIXBORO GREEN SCHOOLHOUSE	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00	66,050.00
101-261-805.011	GEDDES ROAD PATHWAY	225,000.00	225,000.00	2,500.00	0.00	222,500.00	1.11	0.00
101-261-805.012	MACARTHUR PATHWAY	0.00	0.00	0.00	0.00	0.00	0.00	167,705.63
101-261-805.013	FIREMAN'S PARK	0.00	0.00	22,282.35	0.00	(22,282.35)	100.00	59,848.35
101-261-805.014	TREES	0.00	0.00	0.00	0.00	0.00	0.00	3,037.50
101-261-805.015	TOWNSHIP SIDEWALK PROGRAM	0.00	0.00	330.83	0.00	(330.83)	100.00	4,500.00
101-261-805.016	HYUNDAI	0.00	0.00	0.00	0.00	0.00	0.00	184,312.00
101-261-805.017	CLAYHILL COMMUNITY FARM AND G	0.00	0.00	0.00	0.00	0.00	0.00	36,700.00
101-261-805.018	PARK'S DEPARTMENT BATHROOM	0.00	0.00	0.00	0.00	0.00	0.00	27,823.42
101-261-805.019	2024 ZONING ORDINANCE REWRITE	0.00	0.00	6,585.00	0.00	(6,585.00)	100.00	0.00
101-261-806.000	PROFESSIONAL SERVICES - OTHER	2,500.00	2,500.00	4,346.90	637.10	(1,846.90)	173.88	9,127.52
101-261-826.000	BANK FEES & CHARGES	500.00	500.00	112.09	0.00	387.91	22.42	163.91
101-261-840.001	MEDICAL INSURANCE	44,370.00	44,370.00	22,078.93	3,737.86	22,291.07	49.76	34,715.46
101-261-840.002	DENTAL INSURANCE	8,480.00	8,480.00	4,274.81	695.89	4,205.19	50.41	4,165.68
101-261-840.003	VISION INSURANCE	2,180.00	2,180.00	1,056.33	173.03	1,123.67	48.46	1,040.96
101-261-840.004	LIFE INSURANCE	1,573.00	1,573.00	981.79	158.91	591.21	62.42	843.79
101-261-850.000	TELECOMMUNICATIONS	12,000.00	12,000.00	7,010.37	1,263.98	4,989.63	58.42	6,053.62
101-261-851.000	POSTAGE	15,000.00	15,000.00	5,809.26	0.00	9,190.74	38.73	8,582.76
101-261-860.000	TRANSPORTATION	7,000.00	7,000.00	1,796.97	129.64	5,203.03	25.67	3,393.86
101-261-900.000	PRINTING & PUBLISHING	7,500.00	7,500.00	4,775.19	1,361.36	2,724.81	63.67	2,726.69
101-261-910.001	TRAINING	1,900.00	1,900.00	0.00	0.00	1,900.00	0.00	0.00
101-261-915.000	MEMBERSHIPS & DUES	5,000.00	5,000.00	12,424.07	8,610.65	(7,424.07)	248.48	1,944.41
101-261-916.000	MEALS & LODGING	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	1,346.63
101-261-935.000	INSURANCE & BONDS	17,333.00	17,333.00	18,448.70	3,177.11	(1,115.70)	106.44	9,793.98
101-261-940.000	EQUIPMENT RENTAL	7,000.00	7,000.00	3,878.76	1,350.10	3,121.24	55.41	3,768.84
101-261-946.000	PROFESSIONAL SERVICES - ENGIN	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00	9,960.25
101-261-948.000	PROFESSIONAL SERVICES - IT	40,000.00	40,000.00	41,544.01	2,923.19	(1,544.01)	103.86	26,457.47
101-261-955.000	MISCELLANEOUS EXPENSE	1,000.00	1,000.00	822.52	650.00	177.48	82.25	917.51
101-261-955.001	YPSILANTI MEALS ON WHEELS	10,000.00	10,000.00	10,000.00	0.00	0.00	100.00	0.00
101-261-986.000	EQUIPMENT UNDER \$5,000	2,000.00	2,000.00	458.99	0.00	1,541.01	22.95	1,704.78
101-261-991.000	DEBT PRINCIPLE	115,000.00	115,000.00	115,000.00	0.00	0.00	100.00	110,000.00
101-261-992.000	DEBT INTEREST	74,500.00	74,500.00	26,250.00	0.00	48,250.00	35.23	27,700.00
Total Dept 261 - ADMINISTRATION		944,373.00	944,373.00	479,935.78	79,355.75	464,437.22	50.82	1,302,155.28
Dept 262 - ELECTIONS								
101-262-703.000	SALARIES	0.00	0.00	950.00	0.00	(950.00)	100.00	42,831.57

PERIOD ENDING 06/30/2025

		INCOMPLETE						
GL NUMBER	DESCRIPTION	2025	2025	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT	YTD BALANCE
		ORIGINAL BUDGET	AMENDED BUDGET	06/30/2025	MONTH 06/30/25	BALANCE	USED	06/30/2024
Fund 101 - GENERAL								
Expenditures								
101-262-703.001	FICA EXEMPT SALARY	0.00	0.00	0.00	0.00	0.00	0.00	9,118.50
101-262-752.000	OPERATING SUPPLIES	1,000.00	1,000.00	1,211.28	270.86	(211.28)	121.13	8,524.07
101-262-806.000	PROFESSIONAL SERVICES - OTHER	0.00	0.00	1,322.00	1,222.00	(1,322.00)	100.00	3,440.61
101-262-851.000	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	8,825.22
101-262-900.000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00	497.01
101-262-940.000	PRECINCT RENT	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
101-262-986.000	EQUIPMENT UNDER \$5,000	0.00	0.00	3,470.00	0.00	(3,470.00)	100.00	1,143.25
Total Dept 262 - ELECTIONS		1,000.00	1,000.00	6,953.28	1,492.86	(5,953.28)	695.33	76,380.23
Dept 265 - BUILDINGS & GROUNDS								
101-265-699.249	OTHER FUND CONTRIBUTIONS	(60,000.00)	(60,000.00)	(30,000.00)	(15,000.00)	(30,000.00)	50.00	(7,500.00)
101-265-752.000	OPERATING SUPPLIES	5,000.00	5,000.00	1,594.20	205.42	3,405.80	31.88	3,157.66
101-265-805.000	CONTRACT SERVICES	1,000.00	1,000.00	10,753.50	1,792.25	(9,753.50)	1,075.35	10,753.50
101-265-920.000	UTILITIES	14,000.00	14,000.00	8,270.58	876.24	5,729.42	59.08	7,941.22
101-265-934.000	REPAIR & MAINTENANCE	20,000.00	20,000.00	22,751.39	2,526.72	(2,751.39)	113.76	11,423.25
101-265-975.000	BUILDING IMPROVEMENTS	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00	7,715.01
Total Dept 265 - BUILDINGS & GROUNDS		(15,000.00)	(15,000.00)	13,369.67	(9,599.37)	(28,369.67)	(89.13)	33,490.64
Dept 446 - INFRASTRUCTURE								
101-446-703.000	SALARIES	7,650.00	7,650.00	506.89	0.00	7,143.11	6.63	4,013.88
101-446-752.000	OPERATING SUPPLIES	250.00	250.00	0.00	0.00	250.00	0.00	0.00
101-446-805.000	CONTRACT SERVICES	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00	15,590.00
101-446-930.000	REPAIR & MAINTENANCE	500.00	500.00	0.00	0.00	500.00	0.00	167.72
101-446-937.000	ROAD MAINTENANCE	250,000.00	250,000.00	2,075.99	0.00	247,924.01	0.83	370.23
101-446-937.001	NON-MOTOR TRAILS MAINT.	500.00	500.00	20,301.94	0.00	(19,801.94)	4,060.39	215.28
101-446-937.002	ROW MAINTENANCE	5,000.00	5,000.00	3,168.11	1,440.11	1,831.89	63.36	2,971.00
101-446-939.000	DRAINS	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00	0.00
Total Dept 446 - INFRASTRUCTURE		313,900.00	313,900.00	26,052.93	1,440.11	287,847.07	8.30	23,328.11
Dept 528 - SOLID WASTE MANAGEMENT								
101-528-919.000	ROADSIDE TRASH REMOVAL	7,500.00	7,500.00	3,316.00	918.00	4,184.00	44.21	2,941.00
101-528-919.001	GARBAGE & YARD WASTE TAGS	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00
101-528-919.002	REIMBURSEMENT FOR DUMP USE	2,000.00	2,000.00	740.00	225.00	1,260.00	37.00	772.75
101-528-919.003	RECYCLE BIN EXCHANGE	0.00	0.00	0.00	0.00	0.00	0.00	7,910.31
Total Dept 528 - SOLID WASTE MANAGEMENT		10,500.00	10,500.00	4,056.00	1,143.00	6,444.00	38.63	11,624.06
Dept 596 - TRANSPORTATION SYSTEM								
101-596-860.000	AAATA FIXED ROUTE	79,586.00	79,586.00	39,793.00	6,632.17	39,793.00	50.00	33,631.01
101-596-860.001	AAATA DEMAND RESPONSE	25,106.00	25,106.00	12,553.02	2,092.17	12,552.98	50.00	11,948.51
101-596-981.000	CAP COST OF NEW BUSES	16,855.00	16,855.00	8,427.48	1,404.58	8,427.52	50.00	7,338.00
Total Dept 596 - TRANSPORTATION SYSTEM		121,547.00	121,547.00	60,773.50	10,128.92	60,773.50	50.00	52,917.52
Dept 701 - PLANNING DEPARTMENT								
101-701-703.000	SALARIES	0.00	0.00	320.00	320.00	(320.00)	100.00	18,104.32

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REVENUE AND EXPENDITURE REPORT FOR SUPERIOR TOWNSHIP

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PERIOD ENDING 06/30/2025

INCOMPLETE

GL NUMBER	DESCRIPTION	2025	2025	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT	YTD BALANCE
		ORIGINAL BUDGET						
			AMENDED BUDGET	06/30/2025	MONTH 06/30/25	BALANCE	USED	06/30/2024
Fund 101 - GENERAL								
Expenditures								
101-701-703.001	COMMISSION STIPENDS	3,000.00	3,000.00	1,840.00	240.00	1,160.00	61.33	1,500.00
101-701-725.000	TAXABLE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	8,606.84
101-701-752.000	OPERATING SUPPLIES	250.00	250.00	0.00	0.00	250.00	0.00	164.76
101-701-806.000	PROFESSIONAL SERVICES - OTHER	75,000.00	75,000.00	61,180.00	0.00	13,820.00	81.57	14,402.50
101-701-900.000	PRINTING & PUBLISHING	500.00	500.00	0.00	0.00	500.00	0.00	305.14
Total Dept 701 - PLANNING DEPARTMENT		78,750.00	78,750.00	63,340.00	560.00	15,410.00	80.43	43,083.56
Dept 965 - TRANSFER OF FUNDS								
101-965-995.508	TRANSFER TO PARK FUND	390,736.00	390,736.00	195,368.02	32,561.33	195,367.98	50.00	198,800.48
101-965-995.509	RESOLUTION #2021-20 ADD'L \$ T	21,602.00	21,602.00	10,801.00	5,400.50	10,801.00	50.00	10,801.00
Total Dept 965 - TRANSFER OF FUNDS		412,338.00	412,338.00	206,169.02	37,961.83	206,168.98	50.00	209,601.48
TOTAL EXPENDITURES		2,837,823.00	2,837,823.00	1,398,281.52	204,072.91	1,439,541.48	49.27	2,269,583.93
Fund 101 - GENERAL:								
TOTAL REVENUES		2,837,823.00	2,837,823.00	1,575,623.44	299,435.46	1,262,199.56	55.52	1,523,481.01
TOTAL EXPENDITURES		2,837,823.00	2,837,823.00	1,398,281.52	204,072.91	1,439,541.48	49.27	2,269,583.93
NET OF REVENUES & EXPENDITURES		0.00	0.00	177,341.92	95,362.55	(177,341.92)	100.00	(746,102.92)

GL Number	Description	PERIOD ENDED 06/30/2024	PERIOD ENDED 06/30/2025
*** Assets ***			
Cash			
203-000-001.001	CHASE 5503 - DAILY OPERATING CHECKING	29,650.14	5,755.87
Cash		29,650.14	5,755.87
Accounts Receivable			
203-000-020.000	A/R - TAXROLL REVENUE	0.00	25,436.00
Accounts Receivable		0.00	25,436.00
Total Assets		29,650.14	31,191.87
*** Liabilities ***			
Accounts Payable			
203-000-202.000	A/P - VENDORS	0.00	1,766.67
Accounts Payable		0.00	1,766.67
Liabilities-LT (under 1 year)			
Liabilities-LT (under 1 year)		0.00	0.00
Total Liabilities		0.00	1,766.67
*** Fund Balance ***			
Unassigned			
203-000-390.000	FUND BALANCE - UNDESIGNATED	14,316.72	12,822.50
Unassigned		14,316.72	12,822.50
Total Fund Balance		14,316.72	12,822.50
Beginning Fund Balance		14,316.72	12,822.50
Net of Revenues VS Expenditures		15,333.42	16,602.70
Ending Fund Balance		29,650.14	29,425.20
Total Liabilities And Fund Balance		29,650.14	31,191.87

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REVENUE AND EXPENDITURE REPORT FOR SUPERIOR TOWNSHIP

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PERIOD ENDING 06/30/2025

INCOMPLETE

GL NUMBER	DESCRIPTION	2025	2025	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT	YTD BALANCE
		ORIGINAL BUDGET						
			AMENDED BUDGET	06/30/2025	MONTH 06/30/25	BALANCE	USED	06/30/2024
Fund 203 - SIDE STREET MAINTENANCE								
Revenues								
Dept 000 - REVENUE								
203-000-450.000	SPECIAL ASSESSMENT	26,500.00	26,500.00	25,436.00	0.00	1,064.00	95.98	23,517.00
203-000-665.000	INTEREST/DIVIDENDS	0.00	0.00	0.00	0.00	0.00	0.00	295.12
Total Dept 000 - REVENUE		26,500.00	26,500.00	25,436.00	0.00	1,064.00	95.98	23,812.12
TOTAL REVENUES		26,500.00	26,500.00	25,436.00	0.00	1,064.00	95.98	23,812.12
Expenditures								
Dept 443 - MAINTENANCE								
203-443-805.000	CONTRACT SERVICES	26,500.00	26,500.00	8,833.30	5,300.01	17,666.70	33.33	8,478.70
Total Dept 443 - MAINTENANCE		26,500.00	26,500.00	8,833.30	5,300.01	17,666.70	33.33	8,478.70
TOTAL EXPENDITURES		26,500.00	26,500.00	8,833.30	5,300.01	17,666.70	33.33	8,478.70
Fund 203 - SIDE STREET MAINTENANCE:								
TOTAL REVENUES		26,500.00	26,500.00	25,436.00	0.00	1,064.00	95.98	23,812.12
TOTAL EXPENDITURES		26,500.00	26,500.00	8,833.30	5,300.01	17,666.70	33.33	8,478.70
NET OF REVENUES & EXPENDITURES		0.00	0.00	16,602.70	(5,300.01)	(16,602.70)	100.00	15,333.42

COMPARATIVE BALANCE SHEET FOR SUPERIOR TOWNSHIP
 PREPARED BY: NANCY MASON, ACCOUNTING
 INCOMPLETE
 Fund 206 FIRE OPERATING FUND

GL Number	Description	PERIOD ENDED 06/30/2024	PERIOD ENDED 06/30/2025
*** Assets ***			
Cash			
206-000-001.001	HUNT 6014 - DAILY OPERATING CHECKING	494,451.59	343,724.03
206-000-002.001	COMERICA 5587 J-FUND - ACCRUED ABSENCES	464,436.26	484,310.84
206-000-002.002	COMERICA 5588 J-FUND - DAILY OPERATING	648,398.30	676,145.47
206-000-009.000	MICHIGAN CLASS - 0003	0.00	1,924,460.74
206-000-017.001	HUNT 4740 - GOVERNMENT T-BILLS	349,309.90	2,633.75
206-000-017.002	COMERICA - GOVERNMENT T-BILLS	326,944.86	0.00
206-000-017.003	HUNT 5377 - GOVERNMENT T-BILLS	999,557.85	0.00
Cash		3,283,098.76	3,431,274.83
Accounts Receivable			
206-000-020.000	A/R - TAXROLL REVENUE	0.00	123,492.38
Accounts Receivable		0.00	123,492.38
Other Assets			
206-000-056.000	A/R - ACCRUED INCOME	4,688.19	4,027.33
206-000-123.000	PRE-PAID EXPENSES MISC.	377.16	802.53
206-000-123.050	PREPAID INSURANCE	91,504.98	106,239.87
206-000-126.000	UNREALIZED GAINS/LOSSES	46,266.03	0.00
Other Assets		142,836.36	111,069.73
Due From Other Funds			
206-000-084.704	DUE FROM PAYROLL FUND	3,600.00	0.00
Due From Other Funds		3,600.00	0.00
Total Assets		3,429,535.12	3,665,836.94
*** Liabilities ***			
Accounts Payable			
206-000-202.000	A/P - VENDORS	12,454.09	14,785.15
Accounts Payable		12,454.09	14,785.15
Liabilities-ST			
206-000-257.000	ACCURED WAGES PAYABLE	58,806.00	74,747.00
206-000-260.000	ACCRUED PTO	43,841.00	28,503.00
Liabilities-ST		102,647.00	103,250.00
Liabilities-LT (under 1 year)			
Liabilities-LT (under 1 year)		0.00	0.00
Liabilities-LT (over 1 year)			
Liabilities-LT (over 1 year)		0.00	0.00
Due To Other Funds			
206-000-214.101	DUE TO GENERAL FUND	6,250.00	(109.89)
Due To Other Funds		6,250.00	(109.89)
Total Liabilities		121,351.09	117,925.26
*** Fund Balance ***			
Unassigned			
206-000-390.000	FUND BALANCE - UNDESIGNATED	1,313,774.97	839,835.49
Unassigned		1,313,774.97	839,835.49

COMPARATIVE BALANCE SHEET FOR SUPERIOR TOWNSHIP
PREPARED BY: NANCY MASON, ACCOUNTING
INCOMPLETE
Fund 206 FIRE OPERATING FUND

GL Number	Description	PERIOD ENDED 06/30/2024	PERIOD ENDED 06/30/2025
*** Fund Balance ***			
Assigned			
206-000-385.000	FUND BALANCE - BUILDING RESERVE	471,875.84	471,875.84
206-000-385.001	FUND BALANCE - TRUCK RESERVE	12,084.19	12,084.19
206-000-385.002	FUND BALANCE - ACCRUED ABSENCES	496,512.95	541,464.54
206-000-385.003	FUND BALANCE - BOND PAYMENT RESERVE	123,160.30	123,160.30
Assigned		1,103,633.28	1,148,584.87
Total Fund Balance		2,417,408.25	1,988,420.36
Beginning Fund Balance		2,417,408.25	1,988,420.36
Net of Revenues VS Expenditures		890,775.78	1,559,491.32
Ending Fund Balance		3,308,184.03	3,547,911.68
Total Liabilities And Fund Balance		3,429,535.12	3,665,836.94

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PERIOD ENDING 06/30/2025

INCOMPLETE

GL NUMBER	DESCRIPTION	2025	2025	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT	YTD BALANCE
		ORIGINAL						
		BUDGET	AMENDED BUDGET	06/30/2025	MONTH	BALANCE	USED	06/30/2024
					06/30/25			
Fund 206 - FIRE OPERATING FUND								
Revenues								
Dept 000 - REVENUE								
206-000-402.000	CURRENT- REAL/PROPERTY/IFT TA	3,180,886.00	3,180,886.00	3,171,247.66	0.00	9,638.34	99.70	2,930,932.28
206-000-403.000	PRIOR YEARS DELQ PERS PROP	100.00	100.00	70.00	0.00	30.00	70.00	0.00
206-000-407.000	PPT REIMBURSEMENT	3,000.00	3,000.00	2,142.01	0.00	857.99	71.40	2,138.84
206-000-432.000	PILOT PROGRAM TAXES	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00	3,852.89
206-000-501.000	GRANTS	149,000.00	149,000.00	91,179.90	0.00	57,820.10	61.19	0.00
206-000-628.001	FALSE ALARM REVENUE	500.00	500.00	0.00	0.00	500.00	0.00	0.00
206-000-664.000	INTEREST/DIVIDENDS	79,500.00	79,500.00	35,214.00	2,091.36	44,286.00	44.29	40,231.00
206-000-669.000	GAIN/LOSS ON INVESTMENT ACCOU	40,500.00	40,500.00	5,200.14	0.00	35,299.86	12.84	16,057.16
206-000-676.000	REIMBURSEMENT FOR LABOR COSTS	0.00	0.00	3,790.00	200.00	(3,790.00)	100.00	0.00
206-000-677.000	REIMBURSEMENTS - HCSP FORFEIT	0.00	0.00	13.87	13.87	(13.87)	100.00	0.00
206-000-687.000	INSURANCE REIMBURSEMENTS INCO	4,500.00	4,500.00	38,023.35	0.00	(33,523.35)	844.96	4,348.15
206-000-688.000	MISCELLANEOUS INCOME	500.00	500.00	1,645.00	0.00	(1,145.00)	329.00	1,079.98
Total Dept 000 - REVENUE		3,462,486.00	3,462,486.00	3,348,525.93	2,305.23	113,960.07	96.71	2,998,640.30
TOTAL REVENUES		3,462,486.00	3,462,486.00	3,348,525.93	2,305.23	113,960.07	96.71	2,998,640.30
Expenditures								
Dept 336 - FIRE OPERATIONS								
206-336-415.000	TAX CHARGEBACKS	250.00	250.00	185.46	0.00	64.54	74.18	72.59
206-336-703.000	SALARIES	1,046,528.00	1,046,528.00	533,828.32	82,511.48	512,699.68	51.01	497,563.69
206-336-703.001	STATE AUTHORIZED OVERTIME	78,342.00	78,342.00	40,171.14	6,212.76	38,170.86	51.28	37,118.04
206-336-703.002	OVERTIME	300,000.00	300,000.00	185,514.63	27,623.15	114,485.37	61.84	167,686.87
206-336-709.000	FICA	89,732.00	89,732.00	71,604.09	9,339.96	18,127.91	79.80	66,961.34
206-336-715.000	PENSION	258,956.00	258,956.00	188,149.22	26,812.55	70,806.78	72.66	167,660.86
206-336-725.000	TAXABLE BENEFITS	188,838.00	188,838.00	187,273.38	7,483.23	1,564.62	99.17	184,449.37
206-336-725.001	HCSP	64,800.00	64,800.00	18,900.00	5,282.87	45,900.00	29.17	5,950.00
206-336-752.000	OPERATING SUPPLIES	45,000.00	45,000.00	12,621.11	2,368.96	32,378.89	28.05	20,110.98
206-336-767.000	FIRE CHIEF/MARSHALL EXPENSES	2,000.00	2,000.00	639.47	40.00	1,360.53	31.97	1,264.98
206-336-802.000	PROFESSIONAL SERVICES -ATTORN	1,000.00	1,000.00	1,800.00	0.00	(800.00)	180.00	75.00
206-336-803.000	HSA ADMINISTRATION FEES	600.00	600.00	306.00	51.00	294.00	51.00	310.25
206-336-804.000	PROFESSIONAL SERVICES - AUDIT	2,700.00	2,700.00	3,500.00	3,500.00	(800.00)	129.63	2,550.00
206-336-805.000	DISPATCH SERVICES	41,838.00	41,838.00	21,312.75	3,880.25	20,525.25	50.94	15,611.94
206-336-806.000	PROFESSIONAL SERVICES - OTHER	45,000.00	45,000.00	37,533.51	4,083.99	7,466.49	83.41	33,580.93
206-336-826.000	BANK FEES & CHARGES	1,000.00	1,000.00	376.32	0.00	623.68	37.63	539.61
206-336-840.001	MEDICAL INSURANCE	178,672.00	178,672.00	98,636.16	16,458.37	80,035.84	55.21	83,988.36
206-336-840.002	DENTAL INSURANCE	13,893.00	13,893.00	6,487.56	1,081.26	7,405.44	46.70	6,217.02
206-336-840.003	VISION INSURANCE	3,138.00	3,138.00	1,415.70	235.95	1,722.30	45.11	1,396.34
206-336-840.004	LIFE INSURANCE	1,716.00	1,716.00	817.20	136.20	898.80	47.62	794.50
206-336-850.000	TELECOMMUNICATIONS	24,000.00	24,000.00	13,588.32	2,351.58	10,411.68	56.62	12,653.48
206-336-890.000	CONTINGENCIES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00	0.00
206-336-910.000	TRAINING	13,000.00	13,000.00	6,142.18	25.00	6,857.82	47.25	10,194.64
206-336-915.000	MEMBERSHIPS & DUES	7,500.00	7,500.00	8,637.45	0.00	(1,137.45)	115.17	7,172.62
206-336-920.000	UTILITIES	0.00	0.00	306.77	146.42	(306.77)	100.00	0.00
206-336-927.000	ACCOUNTING CHARGEBACK FEE	40,000.00	40,000.00	10,000.00	0.00	30,000.00	25.00	12,500.00
206-336-935.000	INSURANCE & BONDS	80,000.00	80,000.00	52,422.48	8,737.08	27,577.52	65.53	44,331.08
206-336-940.000	EQUIPMENT RENTAL	3,000.00	3,000.00	1,703.12	268.81	1,296.88	56.77	1,312.08
206-336-946.000	PROFESSIONAL SERVICES - ENGIN	5,000.00	5,000.00	11,681.25	7,385.25	(6,681.25)	233.63	2,256.75
206-336-948.000	PROFESSIONAL SERVICES - IT	25,000.00	25,000.00	12,543.01	2,667.78	12,456.99	50.17	12,451.45
206-336-960.000	FIRE PREVENTION EXPENSE	2,500.00	2,500.00	239.45	239.45	2,260.55	9.58	290.00
206-336-961.000	GRANT EXPENDITURES	10,000.00	10,000.00	93,990.81	0.00	(83,990.81)	939.91	0.00
206-336-965.000	MISCELLANEOUS EXPENSE	500.00	500.00	0.00	0.00	500.00	0.00	0.00

PERIOD ENDING 06/30/2025

INCOMPLETE

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	YTD BALANCE 06/30/2025	ACTIVITY FOR MONTH 06/30/25	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 06/30/2024
Fund 206 - FIRE OPERATING FUND								
Expenditures								
206-336-985.000	EQUIPMENT OVER \$5,000	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00	0.00
206-336-986.000	EQUIPMENT UNDER \$5,000	15,000.00	15,000.00	9,431.55	2,277.94	5,568.45	62.88	9,962.98
Total Dept 336 - FIRE OPERATIONS		2,644,503.00	2,644,503.00	1,631,758.41	221,201.29	1,012,744.59	61.70	1,407,027.75
Dept 337 - VEHICLES								
206-337-752.000	OPERATING SUPPLIES	5,000.00	5,000.00	2,307.41	440.55	2,692.59	46.15	2,167.94
206-337-758.000	FUEL-DIESEL	25,000.00	25,000.00	10,030.41	1,756.04	14,969.59	40.12	11,354.53
206-337-860.000	TRANSPORTATION	2,000.00	2,000.00	1,105.50	550.90	894.50	55.28	473.69
206-337-916.000	MEALS & LODGING	2,500.00	2,500.00	3,733.17	0.00	(1,233.17)	149.33	1,109.48
206-337-934.000	REPAIR & MAINTENANCE	100,000.00	100,000.00	105,140.65	3,311.16	(5,140.65)	105.14	52,866.53
Total Dept 337 - VEHICLES		134,500.00	134,500.00	122,317.14	6,058.65	12,182.86	90.94	67,972.17
Dept 338 - BUILDINGS & GROUNDS								
206-338-752.000	OPERATING SUPPLIES	10,000.00	10,000.00	5,689.43	913.39	4,310.57	56.89	3,803.44
206-338-920.000	UTILITIES	30,000.00	30,000.00	16,551.91	1,693.11	13,448.09	55.17	14,573.82
206-338-934.000	REPAIR & MAINTENANCE	50,000.00	50,000.00	12,717.72	920.20	37,282.28	25.44	16,294.54
206-338-976.000	BUILDING ADDITIONS & IMPS.	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00	598,192.80
Total Dept 338 - BUILDINGS & GROUNDS		100,000.00	100,000.00	34,959.06	3,526.70	65,040.94	34.96	632,864.60
Dept 965 - TRANSFER OF FUNDS								
206-965-965.000	TRANSFER TO BLDG. CONST. RESE	583,483.00	583,483.00	0.00	0.00	583,483.00	0.00	0.00
Total Dept 965 - TRANSFER OF FUNDS		583,483.00	583,483.00	0.00	0.00	583,483.00	0.00	0.00
TOTAL EXPENDITURES		3,462,486.00	3,462,486.00	1,789,034.61	230,786.64	1,673,451.39	51.67	2,107,864.52
Fund 206 - FIRE OPERATING FUND:								
TOTAL REVENUES		3,462,486.00	3,462,486.00	3,348,525.93	2,305.23	113,960.07	96.71	2,998,640.30
TOTAL EXPENDITURES		3,462,486.00	3,462,486.00	1,789,034.61	230,786.64	1,673,451.39	51.67	2,107,864.52
NET OF REVENUES & EXPENDITURES		0.00	0.00	1,559,491.32	(228,481.41)	(1,559,491.32)	100.00	890,775.78

User: NANCY

PREPARED BY: NANCY MASON, ACCOUNTING

DB: Superior Twp

INCOMPLETE

Fund 211 LEGAL DEFENSE FUND

GL Number	Description	PERIOD ENDED 06/30/2024	PERIOD ENDED 06/30/2025
*** Assets ***			
Cash			
211-000-001.001	CHASE 5503 - DAILY OPERATING CHECKING	1,592.41	76,138.98
211-000-009.000	MICHIGAN CLASS - 0011	0.00	100,371.99
211-000-017.001	CHASE 5503 - GOVERNMENT T-BILLS	253,887.56	0.00
	Cash	255,479.97	176,510.97
Other Assets			
211-000-126.000	UNREALIZED GAINS/LOSSES	23,455.84	0.00
	Other Assets	23,455.84	0.00
	Total Assets	278,935.81	176,510.97
*** Liabilities ***			
Accounts Payable			
211-000-202.000	A/P - VENDORS	1,320.00	0.00
	Accounts Payable	1,320.00	0.00
Other Liabilities			
	Other Liabilities	0.00	0.00
Due To Other Funds			
211-000-214.101	DUE TO GENERAL FUND	98,225.50	0.00
	Due To Other Funds	98,225.50	0.00
	Total Liabilities	99,545.50	0.00
*** Fund Balance ***			
Unassigned			
211-000-390.000	FUND BALANCE - UNDESIGNATED	193,251.70	177,538.98
	Unassigned	193,251.70	177,538.98
	Total Fund Balance	193,251.70	177,538.98
	Beginning Fund Balance	193,251.70	177,538.98
	Net of Revenues VS Expenditures	(13,861.39)	(1,028.01)
	Ending Fund Balance	179,390.31	176,510.97
	Total Liabilities And Fund Balance	278,935.81	176,510.97

REVENUE AND EXPENDITURE REPORT FOR SUPERIOR TOWNSHIP

PERIOD ENDING 06/30/2025

INCOMPLETE

GL NUMBER	DESCRIPTION	2025		YTD BALANCE 06/30/2025	ACTIVITY FOR MONTH 06/30/25	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 06/30/2024
		ORIGINAL BUDGET	2025 AMENDED BUDGET					
Fund 211 - LEGAL DEFENSE FUND								
Revenues								
Dept 000 - REVENUE								
211-000-664.000	INTEREST/DIVIDENDS	0.00	0.00	371.99	0.00	(371.99)	100.00	61.80
211-000-669.000	GAIN/LOSS ON INVESTMENT ACCOU	0.00	0.00	0.00	0.00	0.00	0.00	7,280.31
211-000-699.999	APPROPRIATION FROM FUND BALAN	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00	0.00
Total Dept 000 - REVENUE		20,000.00	20,000.00	371.99	0.00	19,628.01	1.86	7,342.11
TOTAL REVENUES		20,000.00	20,000.00	371.99	0.00	19,628.01	1.86	7,342.11
Expenditures								
Dept 443 - MAINTENANCE								
211-443-802.000	PROFESSIONAL SERVICES -ATTORN	5,000.00	5,000.00	150.00	0.00	4,850.00	3.00	3,516.00
211-443-806.000	PROFESSIONAL SERVICES - OTHER	15,000.00	15,000.00	1,250.00	0.00	13,750.00	8.33	17,687.50
Total Dept 443 - MAINTENANCE		20,000.00	20,000.00	1,400.00	0.00	18,600.00	7.00	21,203.50
TOTAL EXPENDITURES		20,000.00	20,000.00	1,400.00	0.00	18,600.00	7.00	21,203.50
Fund 211 - LEGAL DEFENSE FUND:								
TOTAL REVENUES		20,000.00	20,000.00	371.99	0.00	19,628.01	1.86	7,342.11
TOTAL EXPENDITURES		20,000.00	20,000.00	1,400.00	0.00	18,600.00	7.00	21,203.50
NET OF REVENUES & EXPENDITURES		0.00	0.00	(1,028.01)	0.00	1,028.01	100.00	(13,861.39)

COMPARATIVE BALANCE SHEET FOR SUPERIOR TOWNSHIP
PREPARED BY: NANCY MASON, ACCOUNTING
INCOMPLETE
Fund 219 STREET LIGHT FUND

GL Number	Description	PERIOD ENDED 06/30/2024	PERIOD ENDED 06/30/2025
*** Assets ***			
Cash			
219-000-001.001	CHASE 5503 - DAILY OPERATING CHECKING	75,497.06	28,838.77
219-000-009.000	MICHIGAN CLASS -0013	0.00	50,029.96
Cash		75,497.06	78,868.73
Accounts Receivable			
219-000-020.000	A/R - TAXROLL REVENUE	0.00	0.72
Accounts Receivable		0.00	0.72
Other Assets			
Other Assets		0.00	0.00
Due From Other Funds			
Due From Other Funds		0.00	0.00
Total Assets		75,497.06	78,869.45
*** Liabilities ***			
Accounts Payable			
219-000-202.000	A/P - VENDORS	8,644.47	7,871.54
Accounts Payable		8,644.47	7,871.54
Liabilities-LT (under 1 year)			
Liabilities-LT (under 1 year)		0.00	0.00
Due To Other Funds			
Due To Other Funds		0.00	0.00
Total Liabilities		8,644.47	7,871.54
*** Fund Balance ***			
Unassigned			
219-000-390.000	FUND BALANCE - UNDESIGNATED	115,684.49	120,812.99
Unassigned		115,684.49	120,812.99
Total Fund Balance		115,684.49	120,812.99
Beginning Fund Balance		115,684.49	120,812.99
Net of Revenues VS Expenditures		(48,831.90)	(49,815.08)
Ending Fund Balance		66,852.59	70,997.91
Total Liabilities And Fund Balance		75,497.06	78,869.45

REVENUE AND EXPENDITURE REPORT FOR SUPERIOR TOWNSHIP

PERIOD ENDING 06/30/2025

INCOMPLETE

GL NUMBER	DESCRIPTION	2025	2025	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT	YTD BALANCE
		ORIGINAL BUDGET	AMENDED BUDGET	06/30/2025	MONTH 06/30/25	BALANCE	USED	06/30/2024
Fund 219 - STREET LIGHT FUND								
Revenues								
Dept 000 - REVENUE								
219-000-450.000	SPECIAL ASSESSMENT	91,700.00	91,700.00	0.00	0.00	91,700.00	0.00	0.00
219-000-665.000	INTEREST/DIVIDENDS	2,000.00	2,000.00	29.96	0.00	1,970.04	1.50	1,196.04
Total Dept 000 - REVENUE		93,700.00	93,700.00	29.96	0.00	93,670.04	0.03	1,196.04
TOTAL REVENUES		93,700.00	93,700.00	29.96	0.00	93,670.04	0.03	1,196.04
Expenditures								
Dept 000 - REVENUE								
219-000-804.000	PROFESSIONAL SERVICES - AUDIT	625.00	625.00	700.00	700.00	(75.00)	112.00	600.00
219-000-920.000	UTILITIES	93,075.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 000 - REVENUE		93,700.00	625.00	700.00	700.00	(75.00)	112.00	600.00
Dept 448 - STREET LIGHTS								
219-448-920.000	UTILITIES	0.00	93,075.00	49,145.04	7,871.54	43,929.96	52.80	49,427.94
Total Dept 448 - STREET LIGHTS		0.00	93,075.00	49,145.04	7,871.54	43,929.96	52.80	49,427.94
TOTAL EXPENDITURES		93,700.00	93,700.00	49,845.04	8,571.54	43,854.96	53.20	50,027.94
Fund 219 - STREET LIGHT FUND:								
TOTAL REVENUES		93,700.00	93,700.00	29.96	0.00	93,670.04	0.03	1,196.04
TOTAL EXPENDITURES		93,700.00	93,700.00	49,845.04	8,571.54	43,854.96	53.20	50,027.94
NET OF REVENUES & EXPENDITURES		0.00	0.00	(49,815.08)	(8,571.54)	49,815.08	100.00	(48,831.90)

COMPARATIVE BALANCE SHEET FOR SUPERIOR TOWNSHIP
 PREPARED BY: NANCY MASON, ACCOUNTING
 INCOMPLETE
 Fund 249 BUILDING

GL Number	Description	PERIOD ENDED 06/30/2024	PERIOD ENDED 06/30/2025
*** Assets ***			
Cash			
249-000-001.001	CHASE 5503 - DAILY OPERATING CHECKING	462,578.82	394,908.88
249-000-004.001	PETTY CASH	100.00	100.00
249-000-009.000	MICHIGAN CLASS - 0007	0.00	602,232.04
249-000-017.001	CHASE 5503 - GOVERNMENT T-BILLS	236,418.40	0.00
249-000-017.002	COMERICA - GOVERNMENT T-BILLS	141,207.50	0.00
Cash		840,304.72	997,240.92
Accounts Receivable			
Accounts Receivable		0.00	0.00
Other Assets			
249-000-123.050	PREPAID INSURANCE	1,147.00	939.34
249-000-126.000	UNREALIZED GAINS/LOSSES	37,901.60	0.00
Other Assets		39,048.60	939.34
Due From Other Funds			
Due From Other Funds		0.00	0.00
Total Assets		879,353.32	998,180.26
*** Liabilities ***			
Accounts Payable			
249-000-202.000	A/P - VENDORS	8,596.87	3,115.00
Accounts Payable		8,596.87	3,115.00
Liabilities-ST			
249-000-257.000	ACCURED WAGES PAYABLE	7,283.00	8,228.00
249-000-260.000	ACCRUED PTO	1,042.00	301.00
Liabilities-ST		8,325.00	8,529.00
Due To Other Funds			
249-000-214.101	DUE TO GENERAL FUND	0.00	(3,893.88)
Due To Other Funds		0.00	(3,893.88)
Total Liabilities		16,921.87	7,750.12
*** Fund Balance ***			
Unassigned			
249-000-390.000	FUND BALANCE - UNDESIGNATED	765,212.01	915,527.56
Unassigned		765,212.01	915,527.56
Assigned			
249-000-385.000	FUND BALANCE - ACCRUED ABSENCES	6,570.32	8,716.02
Assigned		6,570.32	8,716.02
Total Fund Balance		771,782.33	924,243.58
Beginning Fund Balance		771,782.33	924,243.58
Net of Revenues VS Expenditures		90,649.12	66,186.56
Ending Fund Balance		862,431.45	990,430.14

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COMPARATIVE BALANCE SHEET FOR SUPERIOR TOWNSHIP
PREPARED BY: NANCY MASON, ACCOUNTING
INCOMPLETE
Fund 249 BUILDING

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GL Number	Description	PERIOD ENDED	PERIOD ENDED
		06/30/2024	06/30/2025
Total Liabilities And Fund Balance		879,353.32	998,180.26

PERIOD ENDING 06/30/2025

INCOMPLETE

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	YTD BALANCE 06/30/2025	ACTIVITY FOR MONTH 06/30/25	AVAILABLE BALANCE	% BDGT USED	YTD BALANCE 06/30/2024
Fund 249 - BUILDING								
Revenues								
Dept 000 - REVENUE								
249-000-490.000	TEMP OCCUP ADMIN FEES	1,000.00	1,000.00	1,200.00	80.00	(200.00)	120.00	1,040.00
249-000-628.000	CHARGES FOR SERVICES INCOME	550,000.00	550,000.00	252,341.50	42,121.50	297,658.50	45.88	270,246.00
249-000-664.000	INTEREST/DIVIDENDS	10,000.00	10,000.00	4,622.66	911.61	5,377.34	46.23	7,245.22
249-000-669.000	GAIN/LOSS ON INVESTMENT ACCOU	10,000.00	10,000.00	4,037.26	0.00	5,962.74	40.37	9,790.46
249-000-671.000	MISCELLANEOUS INCOME	100.00	100.00	0.00	0.00	100.00	0.00	0.00
Total Dept 000 - REVENUE		571,100.00	571,100.00	262,201.42	43,113.11	308,898.58	45.91	288,321.68
TOTAL REVENUES		571,100.00	571,100.00	262,201.42	43,113.11	308,898.58	45.91	288,321.68
Expenditures								
Dept 371 - SAFETY INSPECTION								
249-371-703.000	SALARIES	154,111.00	154,111.00	77,162.20	11,854.46	76,948.80	50.07	83,379.83
249-371-709.000	FICA	13,799.00	13,799.00	6,956.58	951.95	6,842.42	50.41	7,652.65
249-371-715.000	PENSION	25,352.00	25,352.00	12,417.07	1,887.23	12,934.93	48.98	13,913.74
249-371-725.000	TAXABLE BENEFITS	26,273.00	26,273.00	16,084.99	944.98	10,188.01	61.22	19,128.80
249-371-725.001	HCSP	7,560.00	7,560.00	3,780.00	630.00	3,780.00	50.00	3,870.00
249-371-727.000	OFFICE SUPPLIES	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00
249-371-752.000	OPERATING SUPPLIES	0.00	3,000.00	920.07	(526.50)	2,079.93	30.67	1,509.23
249-371-802.000	PROFESSIONAL SERVICES -ATTORN	10,000.00	10,000.00	5,847.00	0.00	4,153.00	58.47	5,040.00
249-371-803.000	HSA ADMINISTRATION FEES	50.00	50.00	25.50	4.25	24.50	51.00	25.50
249-371-804.000	PROFESSIONAL SERVICES - AUDIT	1,500.00	1,500.00	2,500.00	2,500.00	(1,000.00)	166.67	1,300.00
249-371-805.000	CONTRACT SERVICES	60,000.00	60,000.00	30,700.00	5,400.00	29,300.00	51.17	30,050.00
249-371-806.000	PROFESSIONAL SERVICES - OTHER	0.00	0.00	322.50	0.00	(322.50)	100.00	0.00
249-371-826.000	BANK FEES & CHARGES	50.00	50.00	16.16	0.00	33.84	32.32	21.39
249-371-840.001	MEDICAL INSURANCE	5,901.00	5,901.00	3,147.96	524.66	2,753.04	53.35	2,809.92
249-371-840.002	DENTAL INSURANCE	1,080.00	1,080.00	531.54	88.59	548.46	49.22	630.24
249-371-840.003	VISION INSURANCE	320.00	320.00	152.46	25.41	167.54	47.64	177.50
249-371-840.004	LIFE INSURANCE	286.00	286.00	136.20	22.70	149.80	47.62	146.40
249-371-850.000	TELECOMMUNICATIONS	600.00	600.00	300.00	50.00	300.00	50.00	303.42
249-371-860.000	TRANSPORTATION	3,000.00	3,000.00	890.43	175.00	2,109.57	29.68	2,486.35
249-371-900.000	PRINTING & PUBLISHING	100.00	100.00	0.00	0.00	100.00	0.00	0.00
249-371-910.000	TRAINING	250.00	250.00	(428.67)	(428.67)	678.67	(171.47)	250.00
249-371-915.000	MEMBERSHIPS & DUES	1,200.00	1,200.00	610.00	0.00	590.00	50.83	303.00
249-371-916.000	MEALS & LODGING	500.00	500.00	(762.87)	(991.77)	1,262.87	(152.57)	228.90
249-371-927.000	ACCOUNTING CHARGEBACK FEE	5,000.00	5,000.00	2,500.00	1,250.00	2,500.00	50.00	0.00
249-371-930.000	REPAIR & MAINTENANCE	100.00	100.00	0.00	0.00	100.00	0.00	0.00
249-371-935.000	INSURANCE & BONDS	500.00	500.00	272.46	45.41	227.54	54.49	266.52
249-371-948.000	PROFESSIONAL SERVICES - IT	6,000.00	6,000.00	1,933.28	463.63	4,066.72	32.22	1,679.17
249-371-986.000	EQUIPMENT UNDER \$5,000	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00
249-371-995.101	BUILDING CHARGEBACK	60,000.00	60,000.00	30,000.00	15,000.00	30,000.00	50.00	22,500.00
Total Dept 371 - SAFETY INSPECTION		387,532.00	387,532.00	196,014.86	39,871.33	191,517.14	50.58	197,672.56
Dept 965 - TRANSFER OF FUNDS								
249-965-965.000	TRANSFER TO RESERVES	183,568.00	183,568.00	0.00	0.00	183,568.00	0.00	0.00
Total Dept 965 - TRANSFER OF FUNDS		183,568.00	183,568.00	0.00	0.00	183,568.00	0.00	0.00
TOTAL EXPENDITURES		571,100.00	571,100.00	196,014.86	39,871.33	375,085.14	34.32	197,672.56

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REVENUE AND EXPENDITURE REPORT FOR SUPERIOR TOWNSHIP

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PERIOD ENDING 06/30/2025

INCOMPLETE

GL NUMBER	DESCRIPTION	2025		2025	YTD BALANCE	ACTIVITY FOR		%	YTD BALANCE
		ORIGINAL BUDGET	AMENDED	BUDGET	06/30/2025	MONTH 06/30/25	AVAILABLE BALANCE	BDGT USED	06/30/2024
Fund 249 - BUILDING									
Fund 249 - BUILDING:									
TOTAL REVENUES		571,100.00		571,100.00	262,201.42	43,113.11	308,898.58	45.91	288,321.68
TOTAL EXPENDITURES		571,100.00		571,100.00	196,014.86	39,871.33	375,085.14	34.32	197,672.56
NET OF REVENUES & EXPENDITURES		0.00		0.00	66,186.56	3,241.78	(66,186.56)	100.00	90,649.12

COMPARATIVE BALANCE SHEET FOR SUPERIOR TOWNSHIP
 PREPARED BY: NANCY MASON, ACCOUNTING
 INCOMPLETE
 Fund 266 LAW ENFORCEMENT FUND

GL Number	Description	PERIOD ENDED 06/30/2024	PERIOD ENDED 06/30/2025
*** Assets ***			
Cash			
266-000-001.001	CHASE 5503 - DAILY OPERATING CHECKING	875,104.36	914,646.78
266-000-009.000	MICHIGAN CLASS - 0001	0.00	4,621,727.83
266-000-017.001	CHASE 5503 - GOVERNMENT T-BILLS	3,145,051.06	0.00
266-000-017.002	COMERICA - GOVERNMENT T-BILLS	186,577.39	0.00
Cash		4,206,732.81	5,536,374.61
Accounts Receivable			
266-000-020.000	A/R - TAXROLL REVENUE	0.00	103,722.26
266-000-040.002	A/R - SYCAMORE REG PATROLS	42,351.44	145,914.80
266-000-040.003	A/R - DANBURY REG PATROLS	23,180.67	0.00
Accounts Receivable		65,532.11	249,637.06
Other Assets			
266-000-123.050	PREPAID INSURANCE	600.00	1,800.00
266-000-126.000	UNREALIZED GAINS/LOSSES	145,315.00	0.00
Other Assets		145,915.00	1,800.00
Due From Other Funds			
Due From Other Funds		0.00	0.00
Total Assets		4,418,179.92	5,787,811.67
*** Liabilities ***			
Accounts Payable			
266-000-202.000	A/P - VENDORS	4,717.23	119,153.24
Accounts Payable		4,717.23	119,153.24
Liabilities-ST			
Liabilities-ST		0.00	0.00
Liabilities-LT (over 1 year)			
Liabilities-LT (over 1 year)		0.00	0.00
Due To Other Funds			
Due To Other Funds		0.00	0.00
Total Liabilities		4,717.23	119,153.24
*** Fund Balance ***			
Unassigned			
266-000-390.000	FUND BALANCE - UNDESIGNATED	2,790,518.87	3,666,109.30
Unassigned		2,790,518.87	3,666,109.30
Total Fund Balance		2,790,518.87	3,666,109.30
Beginning Fund Balance		2,790,518.87	3,666,109.30
Net of Revenues VS Expenditures		1,622,943.82	2,002,549.13
Ending Fund Balance		4,413,462.69	5,668,658.43
Total Liabilities And Fund Balance		4,418,179.92	5,787,811.67

PERIOD ENDING 06/30/2025

		INCOMPLETE						
GL NUMBER	DESCRIPTION	2025		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT	YTD BALANCE
		ORIGINAL	2025					
		BUDGET	AMENDED BUDGET	06/30/2025	MONTH	BALANCE	USED	06/30/2024
				06/30/25	06/30/25			
Fund 266 - LAW ENFORCEMENT FUND								
Revenues								
Dept 000 - REVENUE								
266-000-402.000	CURRENT- REAL/PROPERTY/IFT TA	2,499,235.00	2,499,235.00	2,491,657.33	0.00	7,577.67	99.70	2,302,867.30
266-000-403.000	PRIOR YEARS DELQ PERS PROP	250.00	250.00	55.00	0.00	195.00	22.00	0.00
266-000-407.000	PPT REIMBURSEMENT	2,000.00	2,000.00	1,683.01	0.00	316.99	84.15	1,680.54
266-000-432.000	PILOT PROGRAM TAXES	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00	3,027.31
266-000-574.002	CVTRS PS REVENUE SHARING	1,038.00	1,038.00	0.00	0.00	1,038.00	0.00	328.00
266-000-628.001	FALSE ALARM REVENUE	1,000.00	1,000.00	180.00	40.00	820.00	18.00	690.00
266-000-628.002	SYCAMORE REG LAW ENFORCEMENT	103,563.00	103,563.00	51,781.68	8,630.28	51,781.32	50.00	51,781.68
266-000-628.003	DANBURY REG LAW ENFORCEMENT	92,723.00	92,723.00	46,361.34	7,726.89	46,361.66	50.00	46,361.34
266-000-628.004	ST. JOSEPH HOSPITAL LAW ENFOR	132,960.00	132,960.00	0.00	0.00	132,960.00	0.00	33,240.00
266-000-655.000	FINES & FORFEITS	10,000.00	10,000.00	4,109.82	504.90	5,890.18	41.10	4,081.62
266-000-664.000	INTEREST/DIVIDENDS	45,000.00	45,000.00	24,821.58	1,179.74	20,178.42	55.16	40,044.41
266-000-669.000	GAIN/LOSS ON INVESTMENT ACCOU	90,000.00	90,000.00	36,202.67	0.00	53,797.33	40.23	54,851.26
266-000-676.000	REIMBURSEMENT FOR LABOR COSTS	0.00	0.00	107,838.70	0.00	(107,838.70)	100.00	0.00
Total Dept 000 - REVENUE		2,980,769.00	2,980,769.00	2,764,691.13	18,081.81	216,077.87	92.75	2,538,953.46
TOTAL REVENUES		2,980,769.00	2,980,769.00	2,764,691.13	18,081.81	216,077.87	92.75	2,538,953.46
Expenditures								
Dept 301 - CRIME CONTROL								
266-301-415.000	TAX CHARGEBACKS	100.00	100.00	145.71	0.00	(45.71)	145.71	57.03
266-301-709.000	FICA	5,814.00	5,814.00	0.00	0.00	5,814.00	0.00	287.77
266-301-715.000	PENSION	11,940.00	11,940.00	0.00	0.00	11,940.00	0.00	0.00
266-301-725.001	HCSP	1,890.00	1,890.00	0.00	0.00	1,890.00	0.00	0.00
266-301-752.000	OPERATING SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00	0.00
266-301-801.000	REG SHERIFF'S CONTRACT	1,848,250.00	1,848,250.00	725,437.97	109,354.77	1,122,812.03	39.25	886,450.20
266-301-801.001	AUTHORIZED SHERIFF'S OVERTIME	60,000.00	60,000.00	6,420.00	6,420.00	53,580.00	10.70	0.00
266-301-801.002	SPECIAL OPERATIONS	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00	0.00
266-301-802.000	PROFESSIONAL SERVICES -ATTORN	25,000.00	25,000.00	15,847.00	2,794.50	9,153.00	63.39	15,007.50
266-301-804.000	PROFESSIONAL SERVICES - AUDIT	1,100.00	1,100.00	1,100.00	1,100.00	0.00	100.00	1,000.00
266-301-806.000	PROFESSIONAL SERVICES - OTHER	500.00	500.00	145.00	0.00	355.00	29.00	301.30
266-301-826.000	BANK FEES & CHARGES	10.00	10.00	0.00	0.00	10.00	0.00	5.37
266-301-840.001	MEDICAL INSURANCE	12,960.00	12,960.00	0.00	0.00	12,960.00	0.00	0.00
266-301-840.002	DENTAL INSURANCE	1,549.00	1,549.00	0.00	0.00	1,549.00	0.00	0.00
266-301-840.003	VISION INSURANCE	334.00	334.00	0.00	0.00	334.00	0.00	0.00
266-301-840.004	LIFE INSURANCE	136.00	136.00	0.00	0.00	136.00	0.00	0.00
266-301-920.000	UTILITIES	6,500.00	6,500.00	3,126.32	583.97	3,373.68	48.10	3,517.69
266-301-927.000	ACCOUNTING CHARGEBACK FEE	15,000.00	15,000.00	7,500.00	1,250.00	7,500.00	50.00	3,000.00
266-301-934.000	REPAIR & MAINTENANCE	1,000.00	1,000.00	620.00	0.00	380.00	62.00	0.00
266-301-935.000	INSURANCE & BONDS	3,600.00	3,600.00	1,800.00	300.00	1,800.00	50.00	600.00
266-301-940.001	OFFICE RENT	36,000.00	36,000.00	0.00	0.00	36,000.00	0.00	0.00
Total Dept 301 - CRIME CONTROL		2,042,183.00	2,042,183.00	762,142.00	121,803.24	1,280,041.00	37.32	910,226.86
Dept 302 - ORDINANCE ENFORCEMENT								
266-302-703.000	SALARIES	75,000.00	75,000.00	0.00	0.00	75,000.00	0.00	3,761.72
266-302-752.000	OPERATING SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00	0.00
266-302-860.000	MILEAGE	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00	2,021.06
Total Dept 302 - ORDINANCE ENFORCEMENT		80,500.00	80,500.00	0.00	0.00	80,500.00	0.00	5,782.78

PERIOD ENDING 06/30/2025

INCOMPLETE

GL NUMBER	DESCRIPTION	2025	2025	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT	YTD BALANCE
		ORIGINAL						
		BUDGET	AMENDED BUDGET	06/30/2025	MONTH	BALANCE	USED	06/30/2024
					06/30/25			
Fund 266 - LAW ENFORCEMENT FUND								
Expenditures								
Dept 346 - NEIGHBORHOOD WATCH								
266-346-702.000	SALARIES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00
266-346-752.000	OPERTATING SUPPLIES	100.00	100.00	0.00	0.00	100.00	0.00	0.00
266-346-900.000	PRINTING & PUBLISHING	250.00	250.00	0.00	0.00	250.00	0.00	0.00
Total Dept 346 - NEIGHBORHOOD WATCH		1,350.00	1,350.00	0.00	0.00	1,350.00	0.00	0.00
Dept 965 - TRANSFER OF FUNDS								
266-965-965.000	TRANSFER TO RESERVES	856,736.00	856,736.00	0.00	0.00	856,736.00	0.00	0.00
Total Dept 965 - TRANSFER OF FUNDS		856,736.00	856,736.00	0.00	0.00	856,736.00	0.00	0.00
TOTAL EXPENDITURES		2,980,769.00	2,980,769.00	762,142.00	121,803.24	2,218,627.00	25.57	916,009.64
Fund 266 - LAW ENFORCEMENT FUND:								
TOTAL REVENUES		2,980,769.00	2,980,769.00	2,764,691.13	18,081.81	216,077.87	92.75	2,538,953.46
TOTAL EXPENDITURES		2,980,769.00	2,980,769.00	762,142.00	121,803.24	2,218,627.00	25.57	916,009.64
NET OF REVENUES & EXPENDITURES		0.00	0.00	2,002,549.13	(103,721.43)	(2,002,549.13)	100.00	1,622,943.82

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PREPARED BY: NANCY MASON, ACCOUNTING

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INCOMPLETE

Fund 464 AMERICAN RESCUE PLAN ACT (ARPA)

GL Number	Description	PERIOD ENDED 06/30/2024	PERIOD ENDED 06/30/2025
*** Assets ***			
Cash			
464-000-001.001	HUNT 4758 CHK - OPERATING	74,871.41	209,735.13
464-000-003.002	HUNTINGTON 9243- CD	1,000,000.00	0.00
464-000-009.000	MICHIGAN CLASS -0006	0.00	600,359.47
	Cash	1,074,871.41	810,094.60
Accounts Receivable			
	Accounts Receivable	0.00	0.00
Due From Other Funds			
	Due From Other Funds	0.00	0.00
	Total Assets	1,074,871.41	810,094.60
*** Liabilities ***			
Accounts Payable			
464-000-202.000	A/P - VENDORS	43,347.17	0.00
	Accounts Payable	43,347.17	0.00
Liabilities-LT (over 1 year)			
464-000-339.000	DEFERRED REVENUE	1,060,663.60	781,449.66
	Liabilities-LT (over 1 year)	1,060,663.60	781,449.66
Due To Other Funds			
	Due To Other Funds	0.00	0.00
	Total Liabilities	1,104,010.77	781,449.66
*** Fund Balance ***			
Unassigned			
464-000-390.000	FUND BALANCE - UNDESIGNATED	8,424.47	63,344.42
	Unassigned	8,424.47	63,344.42
Assigned			
	Assigned	0.00	0.00
	Total Fund Balance	8,424.47	63,344.42
	Beginning Fund Balance	8,424.47	63,344.42
	Net of Revenues VS Expenditures	(37,563.83)	(34,699.48)
	Ending Fund Balance	(29,139.36)	28,644.94
	Total Liabilities And Fund Balance	1,074,871.41	810,094.60

REVENUE AND EXPENDITURE REPORT FOR SUPERIOR TOWNSHIP

PERIOD ENDING 06/30/2025

		INCOMPLETE						
		2025			ACTIVITY FOR			
GL NUMBER	DESCRIPTION	ORIGINAL	2025	YTD BALANCE	MONTH	AVAILABLE	% BDGT	YTD BALANCE
		BUDGET	AMENDED BUDGET	06/30/2025	06/30/25	BALANCE	USED	06/30/2024
Fund 464 - AMERICAN RESCUE PLAN ACT (ARPA)								
Revenues								
Dept 000 - REVENUE								
464-000-528.000	OTHER FEDERAL GRANTS	693,413.00	693,413.00	0.00	0.00	693,413.00	0.00	261,039.42
464-000-664.000	INTEREST/DIVIDENDS	10,000.00	10,000.00	9,780.52	0.00	219.48	97.81	3,082.17
Total Dept 000 - REVENUE		703,413.00	703,413.00	9,780.52	0.00	693,632.48	1.39	264,121.59
TOTAL REVENUES		703,413.00	703,413.00	9,780.52	0.00	693,632.48	1.39	264,121.59
Expenditures								
Dept 523 - ADMINISTRATION								
464-523-826.000	BANK FEES & CHARGES	500.00	500.00	225.00	0.00	275.00	45.00	270.00
464-523-927.000	ACCOUNTING CHARGEBACK FEE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00
464-523-971.001	FIREMAN'S PARK	0.00	0.00	0.00	0.00	0.00	0.00	242,339.46
464-523-971.003	WISD	0.00	0.00	0.00	0.00	0.00	0.00	40,376.00
464-523-971.004	MIGHTY OAKS - CLR ACADEMY	88,240.00	88,240.00	44,120.00	0.00	44,120.00	50.00	17,000.00
464-523-971.005	WILLOW RUN ACRES	156,700.00	156,700.00	135.00	0.00	156,565.00	0.09	1,699.96
464-523-971.010	COMMUNITY CENTER	456,973.00	456,973.00	0.00	0.00	456,973.00	0.00	0.00
Total Dept 523 - ADMINISTRATION		703,413.00	703,413.00	44,480.00	0.00	658,933.00	6.32	301,685.42
TOTAL EXPENDITURES		703,413.00	703,413.00	44,480.00	0.00	658,933.00	6.32	301,685.42
Fund 464 - AMERICAN RESCUE PLAN ACT (ARPA):								
TOTAL REVENUES		703,413.00	703,413.00	9,780.52	0.00	693,632.48	1.39	264,121.59
TOTAL EXPENDITURES		703,413.00	703,413.00	44,480.00	0.00	658,933.00	6.32	301,685.42
NET OF REVENUES & EXPENDITURES		0.00	0.00	(34,699.48)	0.00	34,699.48	100.00	(37,563.83)

COMPARATIVE BALANCE SHEET FOR SUPERIOR TOWNSHIP
 PREPARED BY: NANCY MASON, ACCOUNTING
 INCOMPLETE
 Fund 508 PARKS & RECREATION

GL Number	Description	PERIOD ENDED 06/30/2024	PERIOD ENDED 06/30/2025
*** Assets ***			
Cash			
508-000-001.001	CHASE 5503 - DAILY OPERATING CHECKING	386,599.06	360,321.37
508-000-009.000	MICHIGAN CLASS - 0010	0.00	200,744.01
508-000-017.001	CHASE 5503 - GOVERNMENT T-BILLS	67,933.75	0.00
508-000-017.002	COMERICA - GOVERNMENT T-BILLS	184,720.76	0.00
Cash		639,253.57	561,065.38
Accounts Receivable			
Accounts Receivable		0.00	0.00
Other Assets			
508-000-123.050	PREPAID INSURANCE	8,602.63	8,355.29
508-000-126.000	UNREALIZED GAINS/LOSSES	27,257.61	0.00
Other Assets		35,860.24	8,355.29
Due From Other Funds			
Due From Other Funds		0.00	0.00
Total Assets		675,113.81	569,420.67
*** Liabilities ***			
Accounts Payable			
508-000-202.000	A/P - VENDORS	6,583.03	3,035.52
Accounts Payable		6,583.03	3,035.52
Liabilities-ST			
508-000-257.000	ACCURED WAGES PAYABLE	7,881.00	9,908.00
508-000-260.000	ACCURED PTO	325.00	2,354.00
Liabilities-ST		8,206.00	12,262.00
Liabilities-LT (under 1 year)			
Liabilities-LT (under 1 year)		0.00	0.00
Other Liabilities			
Other Liabilities		0.00	0.00
Due To Other Funds			
508-000-214.101	DUE TO GENERAL FUND	15.99	0.00
Due To Other Funds		15.99	0.00
Total Liabilities		14,805.02	15,297.52
*** Fund Balance ***			
Unassigned			
508-000-390.000	FUND BALANCE - UNDESIGNATED	35,830.89	21,667.34
Unassigned		35,830.89	21,667.34
Assigned			
508-000-385.000	FUND BALANCE - BUILDING RESERVE	401,730.53	355,730.53
508-000-385.001	FUND BALANCE - ACCRUED ABSENCES	19,556.88	23,261.03
508-000-385.002	FUND BALANCE - SCHROETER	2,550.00	50.00
508-000-385.003	PARKS & PRESERVES IMPROVEMENT FUND	80,000.00	80,000.00

COMPARATIVE BALANCE SHEET FOR SUPERIOR TOWNSHIP
PREPARED BY: NANCY MASON, ACCOUNTING
INCOMPLETE
Fund 508 PARKS & RECREATION

GL Number	Description	PERIOD ENDED 06/30/2024	PERIOD ENDED 06/30/2025
*** Fund Balance ***			
508-000-385.006	VEHICLE & LARGE EQUIPMENT REPLACEMENT	60,000.00	60,000.00
508-000-385.007	PROGRAM DEVELOPMENT FUND	20,000.00	20,000.00
508-000-385.008	EMERGENCY REPAIRS	16,196.16	16,196.16
Assigned		600,033.57	555,237.72
Restricted			
Restricted		0.00	0.00
Total Fund Balance		635,864.46	576,905.06
Beginning Fund Balance		635,864.46	576,905.06
Net of Revenues VS Expenditures		24,444.33	(22,781.91)
Ending Fund Balance		660,308.79	554,123.15
Total Liabilities And Fund Balance		675,113.81	569,420.67

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PERIOD ENDING 06/30/2025

INCOMPLETE

GL NUMBER	DESCRIPTION	2025	2025	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT	YTD BALANCE
		ORIGINAL						
		BUDGET	AMENDED BUDGET	06/30/2025	MONTH	BALANCE	USED	06/30/2024
					06/30/25			
Fund 508 - PARKS & RECREATION								
Revenues								
Dept 000 - REVENUE								
508-000-664.000	INTEREST/DIVIDENDS	13,000.00	13,000.00	3,837.70	1,179.72	9,162.30	29.52	6,744.29
508-000-669.000	GAIN/LOSS ON INVESTMENT ACCOU	11,000.00	11,000.00	2,556.08	0.00	8,443.92	23.24	5,879.94
508-000-674.000	DONATIONS	1,200.00	1,200.00	400.00	0.00	800.00	33.33	2,327.25
508-000-674.002	MEMORIAL PROGRAM	0.00	0.00	2,500.00	0.00	(2,500.00)	100.00	0.00
508-000-691.101	GENERAL FUND CONTRIBUTION	390,736.00	390,736.00	195,368.02	32,561.33	195,367.98	50.00	198,800.48
508-000-692.101	RES #2021-20 ADD'L \$ FROM GEN	21,602.00	21,602.00	10,801.00	5,400.50	10,801.00	50.00	10,801.00
508-000-699.999	APPROPRIATION FROM FUND BALAN	85,000.00	85,000.00	0.00	0.00	85,000.00	0.00	0.00
Total Dept 000 - REVENUE		522,538.00	522,538.00	215,462.80	39,141.55	307,075.20	41.23	224,552.96
TOTAL REVENUES		522,538.00	522,538.00	215,462.80	39,141.55	307,075.20	41.23	224,552.96
Expenditures								
Dept 752 - PARK & REC ADMINISTRATION								
508-752-703.000	SALARIES	89,602.00	89,602.00	44,800.86	6,892.44	44,801.14	50.00	43,922.45
508-752-703.001	COMMISSION STIPENDS	20,586.00	20,586.00	9,968.99	1,588.67	10,617.01	48.43	9,345.00
508-752-709.000	FICA	21,923.00	21,923.00	9,581.99	1,476.87	12,341.01	43.71	9,913.21
508-752-715.000	PENSION	27,695.00	27,695.00	12,563.35	1,730.56	15,131.65	45.36	12,064.62
508-752-725.000	TAXABLE BENEFITS	20,548.00	20,548.00	11,053.10	777.40	9,494.90	53.79	10,394.65
508-752-725.001	HCSP	3,780.00	3,780.00	1,890.00	315.00	1,890.00	50.00	1,800.00
508-752-752.000	OPERATING SUPPLIES	1,000.00	1,000.00	108.19	50.43	891.81	10.82	516.20
508-752-804.000	PROFESSIONAL SERVICES - AUDIT	1,200.00	1,200.00	1,100.00	1,100.00	100.00	91.67	1,050.00
508-752-806.000	PROFESSIONAL SERVICES - OTHER	2,001.00	2,001.00	397.64	114.29	1,603.36	19.87	358.50
508-752-826.000	BANK FEES & CHARGES	300.00	300.00	77.47	41.92	222.53	25.82	26.96
508-752-840.002	DENTAL INSURANCE	719.00	719.00	354.00	59.00	365.00	49.24	342.36
508-752-840.003	VISION INSURANCE	198.00	198.00	94.38	15.73	103.62	47.67	94.38
508-752-840.004	LIFE INSURANCE	143.00	143.00	68.10	11.35	74.90	47.62	68.10
508-752-850.000	TELECOMMUNICATIONS	600.00	600.00	299.61	49.93	300.39	49.94	299.28
508-752-851.000	POSTAGE	100.00	100.00	0.00	0.00	100.00	0.00	0.00
508-752-860.000	TRANSPORTATION	100.00	100.00	0.00	0.00	100.00	0.00	572.85
508-752-900.000	PRINTING & PUBLISHING	500.00	500.00	0.00	0.00	500.00	0.00	0.00
508-752-910.000	TRAINING	2,000.00	2,000.00	890.86	0.00	1,109.14	44.54	70.00
508-752-915.000	MEMBERSHIPS & DUES	700.00	700.00	769.00	0.00	(69.00)	109.86	655.00
508-752-934.000	REPAIR & MAINTENANCE	500.00	500.00	0.00	0.00	500.00	0.00	0.00
508-752-935.000	INSURANCE & BONDS	12,500.00	12,500.00	6,331.12	1,100.18	6,168.88	50.65	6,034.55
508-752-940.000	OFFICE RENT	7,000.00	7,000.00	7,000.00	0.00	0.00	100.00	0.00
508-752-955.000	MISC. EXPENSE	200.00	200.00	0.00	0.00	200.00	0.00	0.00
508-752-986.000	EQUIPMENT UNDER \$5,000	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00
Total Dept 752 - PARK & REC ADMINISTRATION		214,895.00	214,895.00	107,348.66	15,323.77	107,546.34	49.95	97,528.11
Dept 756 - RECREATION								
508-756-703.000	SALARIES	12,311.00	12,311.00	1,002.19	0.00	11,308.81	8.14	1,364.80
508-756-740.000	OPERATING SUPPLIES	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00
508-756-752.000	OPERATING SUPPLIES	0.00	4,500.00	1,075.68	137.49	3,424.32	23.90	1,775.27
508-756-806.000	PROFESSIONAL SERVICES - OTHER	9,000.00	9,000.00	4,099.34	1,464.50	4,900.66	45.55	2,860.04
508-756-860.000	TRANSPORTATION	100.00	100.00	0.00	0.00	100.00	0.00	0.00
508-756-930.000	REPAIR & MAINTENANCE	500.00	500.00	0.00	0.00	500.00	0.00	0.00
508-756-955.000	SIGNAGE	2,000.00	2,000.00	406.85	198.20	1,593.15	20.34	72.00
Total Dept 756 - RECREATION		28,411.00	28,411.00	6,584.06	1,800.19	21,826.94	23.17	6,072.11

PERIOD ENDING 06/30/2025

INCOMPLETE

GL NUMBER	DESCRIPTION	2025	2025	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT	YTD BALANCE
		ORIGINAL BUDGET	AMENDED BUDGET	06/30/2025	MONTH 06/30/25	BALANCE	USED	06/30/2024
Fund 508 - PARKS & RECREATION								
Expenditures								
Dept 770 - PARK MAINTENANCE								
508-770-703.000	SALARIES	143,964.00	143,964.00	51,981.80	10,253.64	91,982.20	36.11	64,300.87
508-770-725.000	TAXABLE BENEFITS	4,068.00	4,068.00	7,798.13	0.00	(3,730.13)	191.69	1,574.35
508-770-740.003	HERBICIDE (NON-SELECTIVE)	500.00	500.00	0.00	0.00	500.00	0.00	0.00
508-770-752.000	OPERATING SUPPLIES	7,500.00	7,500.00	1,853.72	410.22	5,646.28	24.72	3,647.06
508-770-754.000	FUEL-LUBRICANTS	7,000.00	7,000.00	1,934.57	507.97	5,065.43	27.64	2,804.64
508-770-767.000	UNIFORMS	800.00	800.00	0.00	0.00	800.00	0.00	173.00
508-770-805.000	CONTROLLED BURNS	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00	0.00
508-770-806.000	PROFESSIONAL SERVICES - OTHER	1,200.00	1,200.00	728.15	357.30	471.85	60.68	912.56
508-770-850.000	TELECOMMUNICATIONS	1,800.00	1,800.00	128.19	0.00	1,671.81	7.12	340.23
508-770-860.000	TRANSPORTATION	100.00	100.00	0.00	0.00	100.00	0.00	0.00
508-770-910.000	TRAINING	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	645.00
508-770-920.000	UTILITIES	500.00	500.00	135.47	27.87	364.53	27.09	401.90
508-770-934.000	REPAIR & MAINTENANCE	13,500.00	13,500.00	4,240.54	0.00	9,259.46	31.41	11,923.18
508-770-934.001	SAND-GRAVEL-BARK-SOIL	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00	0.00
508-770-955.000	SIGNAGE	800.00	800.00	0.00	0.00	800.00	0.00	0.00
508-770-985.000	EQUIPMENT OVER \$5,000	85,000.00	85,000.00	46,979.34	0.00	38,020.66	55.27	0.00
508-770-986.000	EQUIPMENT UNDER \$5,000	3,000.00	3,000.00	697.47	0.00	2,302.53	23.25	1,211.52
Total Dept 770 - PARK MAINTENANCE		279,232.00	279,232.00	116,477.38	11,557.00	162,754.62	41.71	87,934.31
Dept 771 - PARK DEVELOPMENT/IMPROVEMENT								
508-771-752.000	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	3,314.54
508-771-951.000	PROJECTS	0.00	0.00	6,450.00	0.00	(6,450.00)	100.00	5,259.56
508-771-951.001	MEMORIAL BENCH & TREE PROGRAM	0.00	0.00	1,384.61	0.00	(1,384.61)	100.00	0.00
Total Dept 771 - PARK DEVELOPMENT/IMPROVEMENT		0.00	0.00	7,834.61	0.00	(7,834.61)	100.00	8,574.10
TOTAL EXPENDITURES		522,538.00	522,538.00	238,244.71	28,680.96	284,293.29	45.59	200,108.63
Fund 508 - PARKS & RECREATION:								
TOTAL REVENUES		522,538.00	522,538.00	215,462.80	39,141.55	307,075.20	41.23	224,552.96
TOTAL EXPENDITURES		522,538.00	522,538.00	238,244.71	28,680.96	284,293.29	45.59	200,108.63
NET OF REVENUES & EXPENDITURES		0.00	0.00	(22,781.91)	10,460.59	22,781.91	100.00	24,444.33

COMPARATIVE BALANCE SHEET FOR SUPERIOR TOWNSHIP
 PREPARED BY: NANCY MASON, ACCOUNTING
 INCOMPLETE
 Fund 701 TRUST AND AGENCY

GL Number	Description	PERIOD ENDED 06/30/2024	PERIOD ENDED 06/30/2025
*** Assets ***			
Cash			
701-000-001.002	DAILY CHECKING - CHASE	459,035.90	217,194.47
701-000-009.000	MICHIGAN CLASS - 0014	0.00	500,239.84
Cash		459,035.90	717,434.31
Accounts Receivable			
Accounts Receivable		0.00	0.00
Other Assets			
Other Assets		0.00	0.00
Due From Other Funds			
Due From Other Funds		0.00	0.00
Total Assets		459,035.90	717,434.31
*** Liabilities ***			
Accounts Payable			
701-000-202.000	A/P - VENDORS	34,865.25	9,150.75
Accounts Payable		34,865.25	9,150.75
Liabilities-ST			
701-000-283.035	DELINQUENT PERSONAL/MANUF PROP TAX	21,274.02	45,638.26
701-000-283.037	PARK PAVILLION SECURITY DEPOSIT	100.00	300.00
Liabilities-ST		21,374.02	45,938.26
Other Liabilities			
701-000-283.001	9220 FORD ROAD WETLAND ESCROW	675.00	675.00
701-000-283.002	CONSTRUCTION BONDS	8,000.00	8,000.00
701-000-283.003	DG RES.-WOODSIDE VILLAGE SURETY BOND	40,000.00	0.00
701-000-283.004	WOODSIDE VILLAGE	5,463.75	(279.75)
701-000-283.007	TEMPORARY OCCUPANCY	9,160.00	13,160.00
701-000-283.008	HYUNDAI SITE EXPANSION	25,150.50	19,180.25
701-000-283.010	SELECTIVE GROUP 2003 UNCLAIMED BOND	42,000.00	42,000.00
701-000-283.012	HAWTHORNE MILL AREA PLAN	155.00	0.00
701-000-283.013	ARBOR HILLS ANIMAL CLINIC CUP	3,509.50	3,209.50
701-000-283.014	YPSI DISTRICT LIBRARY SUPERIOR BRANCH	1,859.00	1,619.00
701-000-283.015	PROSPECT PT WEST SITE PLAN PH1	23,096.75	14,686.50
701-000-283.018	HSHV SHED ADDITION	1,363.75	1,363.75
701-000-283.019	KINSLEY DEVELOPMENT	65,765.27	35,597.02
701-000-283.020	DIXBORO HOUSE RESTAURANT	1,578.00	1,578.00
701-000-283.021	CR DEVCO - PROSPECT & BERKSHIRE	7.50	7.50
701-000-283.022	HYUNDAI PARKING LOT 2021	7,605.00	7,605.00
701-000-283.023	BROMLEY PARK CONDOS	1,122.50	1,122.50
701-000-283.024	THE MEADOWS	19,390.25	7,927.75
701-000-283.025	AUTUMN WOODS ESCROW	1,788.92	1,788.92
701-000-283.026	HUMANE SOCIETY PARKING LOT	3,919.00	3,919.00
701-000-283.027	DG RES.(MCTAVISH) BROOKSIDE 3 TREE BOND	10,000.00	6,570.00
701-000-283.028	DG RES.(MCTAVISH) BROOKSIDE 3 UTIL. BOND	34,630.00	34,630.00
701-000-283.029	SJMH THE FARM AT ST JOES	(1,860.75)	0.00
701-000-283.031	TAX COLLECTION 2020	2,020.72	2,020.72
701-000-283.032	CLOVER GROUP	80.00	80.00
701-000-283.036	GARRETT'S SPACE	5,290.00	26,155.50
701-000-283.038	ARBOR HILLS PERFORMANCE BOND	15,000.00	15,000.00
701-000-283.039	5288 GEDDES RD WATER MAIN	(410.25)	(1,350.75)
701-000-283.041	BROOKWOOD	(3,578.50)	35,420.25
701-000-283.044	HURON DENTAL	37,887.25	20,663.50
701-000-283.045	PLYMOUTH & NAPIER REZONING	440.00	440.00
701-000-283.046	PPW PH 1 UTILITY REPAIR BOND	39,215.00	341,715.00
701-000-283.047	PROSPECT PTE WEST PH 2	1,678.50	(23,390.25)

COMPARATIVE BALANCE SHEET FOR SUPERIOR TOWNSHIP
PREPARED BY: NANCY MASON, ACCOUNTING
INCOMPLETE
Fund 701 TRUST AND AGENCY

GL Number	Description	PERIOD ENDED 06/30/2024	PERIOD ENDED 06/30/2025
*** Liabilities ***			
701-000-283.048	DTE SUBSTATION	0.00	(1,053.75)
701-000-283.049	PPW PH 2 UTILITY REPAIR BOND	0.00	23,600.00
701-000-283.050	MAJESTIC OAKS - 2024	0.00	(140.00)
701-000-283.052	9101 CHERRY HILL LOT SPLIT	0.00	1,480.00
701-000-283.053	PROSPECT POINTE WEST PHASE 3	0.00	3,320.00
701-000-283.055	PULTE - THE MEADOWS	0.00	1,785.00
701-000-283.056	PROSPECT PT SOUTH - M/I HOMES	0.00	12,000.00
Other Liabilities		402,001.66	662,105.16
Due To Other Funds			
Due To Other Funds		0.00	0.00
Total Liabilities		458,240.93	717,194.17
*** Fund Balance ***			
Unassigned			
701-000-390.000	FUND BALANCE - UNDESIGNATED	0.00	0.30
Unassigned		0.00	0.30
Total Fund Balance		0.00	0.30
Beginning Fund Balance		0.00	0.30
Net of Revenues VS Expenditures		794.97	239.84
Ending Fund Balance		794.97	240.14
Total Liabilities And Fund Balance		459,035.90	717,434.31

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REVENUE AND EXPENDITURE REPORT FOR SUPERIOR TOWNSHIP

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PERIOD ENDING 06/30/2025

INCOMPLETE

GL NUMBER	DESCRIPTION	2025	2025	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT	YTD BALANCE
		ORIGINAL BUDGET	AMENDED BUDGET	06/30/2025	MONTH 06/30/25	BALANCE	USED	06/30/2024
Fund 701 - TRUST AND AGENCY								
Revenues								
Dept 000 - REVENUE								
701-000-665.000	INTEREST/DIVIDENS	0.00	0.00	239.84	0.00	(239.84)	100.00	794.97
Total Dept 000 - REVENUE		0.00	0.00	239.84	0.00	(239.84)	100.00	794.97
TOTAL REVENUES		0.00	0.00	239.84	0.00	(239.84)	100.00	794.97
Fund 701 - TRUST AND AGENCY:								
TOTAL REVENUES		0.00	0.00	239.84	0.00	(239.84)	100.00	794.97
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	239.84	0.00	(239.84)	100.00	794.97
TOTAL REVENUES - ALL FUNDS		11,218,329.00	11,218,329.00	8,202,363.03	402,077.16	3,015,965.97	73.12	7,871,216.24
TOTAL EXPENDITURES - ALL FUNDS		11,218,329.00	11,218,329.00	4,488,276.04	639,086.63	6,730,052.96	40.01	6,072,634.84
NET OF REVENUES & EXPENDITURES		0.00	0.00	3,714,086.99	(237,009.47)	(3,714,086.99)	100.00	1,798,581.40

GL Number	Description	PERIOD ENDED 06/30/2024	PERIOD ENDED 06/30/2025
*** Assets ***			
Cash			
704-000-007.000	HUNT 9485 CHECKING	83,541.96	239,326.86
Cash		83,541.96	239,326.86
Accounts Receivable			
Accounts Receivable		0.00	0.00
Other Assets			
Other Assets		0.00	0.00
Due From Other Funds			
Due From Other Funds		0.00	0.00
Total Assets		83,541.96	239,326.86
*** Liabilities ***			
Accounts Payable			
704-000-259.003	DUE TO HCSP NON-UNION - EMPLOYEE	3,583.07	7,460.34
704-000-259.004	DUE TO HCSP FIRE UNION - EMPLOYEE	1,701.45	3,062.71
704-000-259.005	DUE TO HCSP-NON-UNION-EMPLOYER	3,324.00	1,890.00
704-000-259.006	DUE TO HCSP - UNION - EMPLOYER	0.00	6,300.00
704-000-262.000	DUE TO JOHN HANCOCK-EMPLOYEE	1,459.72	2,566.26
704-000-262.001	DUE TO JOHN HANCOCK-EMPLOYER	2,919.44	5,132.52
704-000-262.002	DUE TO MERS #1 FIRE MERS-EMPLOYEE	6,358.93	13,425.71
704-000-262.003	DUE TO MERS#1 FIRE -EMPLOYER	23,633.99	52,024.50
704-000-262.004	DUE TO MERS#2-EMPLOYEE	6,777.33	13,293.28
704-000-262.005	DUE TO MERS#2-EMPLOYER	22,270.24	41,691.73
Accounts Payable		72,028.17	146,847.05
Liabilities-ST			
704-000-228.002	STATE WITHHOLDING	0.00	11,364.80
704-000-229.000	FEDERAL & FICA 941 TAXES	0.00	76,177.22
Liabilities-ST		0.00	87,542.02
Due To Other Funds			
704-000-214.101	DUE TO GENERAL FUND	7,913.79	4,937.79
704-000-214.206	DUE TO FIRE FUND	3,600.00	0.00
Due To Other Funds		11,513.79	4,937.79
Total Liabilities		83,541.96	239,326.86
Beginning Fund Balance		0.00	0.00
Net of Revenues VS Expenditures		0.00	0.00
Ending Fund Balance		0.00	0.00
Total Liabilities And Fund Balance		83,541.96	239,326.86

Superior Township Utility Department Balance Sheet

07/22/25

Accrual Basis

INCOMPLETE

	Jun 30, 25	May 31, 25	Jun 30, 24
ASSETS			
Current Assets			
Checking/Savings			
100 · CASH - O&M			
101 · Checking - Chase 205000485529	133,734.43	150,886.82	1,021,968.81
101.5 · Michigan Class - 0009 - O & M (Transfer Funds to Michigan Class)	803,935.76	801,052.89	
104 · O&M Petty Cash	100.00	100.00	100.00
Total 100 · CASH - O&M	937,770.19	952,039.71	1,022,068.81
120 · CASH - CAPITAL RESERVE			
125 · CR Chkg. - Chase 639918234	333,846.78	299,829.03	1,488,887.97
125.5 · Michigan Class - 0010 - Cap Res (Funds Transferred to Michigan Cl...	705,132.60	702,604.03	
1251 · CR Checking-Huntington Bank4855	265,134.42	764,360.27	96,246.87
1252 · CD - Huntington - CR			1,600,000.00
1253 · Michigan Class - 0012 - A/C4855 (Funds Transferred to Michigan Cl...	1,544,444.87	1,040,458.49	
Total 120 · CASH - CAPITAL RESERVE	2,848,558.67	2,807,251.82	3,185,134.84
140 · CASH - DEBT SERVICE RESERVE			
147 · T Bills - Huntington Bank-5151	500,815.12	499,098.98	478,504.62
Total 140 · CASH - DEBT SERVICE RESERVE	500,815.12	499,098.98	478,504.62
Total Checking/Savings	4,287,143.98	4,258,390.51	4,685,708.27
Accounts Receivable			
160 · A/R - Due From Other Funds			
160-GF · Due From General Fund	226.28	226.28	12.52
160-PF · Due From Payroll Fund		1,233.93	
160-PR · Due From Parks & Rec.	49.93	49.93	49.87
160-UD · Due From Other UD Class			545,872.00
Total 160 · A/R - Due From Other Funds	276.21	1,510.14	545,934.39
161 · A/R - Other Customers	142,005.65	149,320.95	19.86
162 · A/R - Water/Sewer Bills (UB)	811,319.57	1,133,252.22	989,988.02
Total Accounts Receivable	953,601.43	1,284,083.31	1,535,942.27
Other Current Assets			
164 · Undeposited Funds	(22,743.85)	5,772.38	9,487.89
166 · Prepaid Expenses	67,121.29	54,472.78	37,445.69
170 · Inventory - Meters & Parts	44,408.94	51,698.42	34,972.19
Total Other Current Assets	88,786.38	111,943.58	81,905.77
Total Current Assets	5,329,531.79	5,654,417.40	6,303,556.31
Fixed Assets			
174 · Buildings	3,434,386.74	3,434,386.74	3,434,386.74
175 · Acc. Dep. - Buildings	(1,961,403.10)	(1,961,403.10)	(1,907,117.08)
176 · Water & Sewer System	29,645,877.95	29,645,877.95	29,645,877.95
177 · Acc. Dep. - Water & Sewer Sys.	(11,165,097.11)	(11,165,097.11)	(10,877,210.09)
178 · Improvements & Equipment	294,591.76	294,591.76	294,591.76
179 · Acc. Dep - Imp. & Equipment	(148,208.19)	(148,208.19)	(142,798.71)
180 · Office Improvements	125,975.16	125,975.16	125,975.16
181 · Acc. Dep. - Office Improvements	(58,926.00)	(58,926.00)	(56,353.50)
182 · Office Furniture & Equipment	73,300.27	73,300.27	73,300.27
183 · Acc. Dep. - Off. Furn. & Equip.	(78,470.91)	(78,470.91)	(73,635.93)
184 · Vehicles	647,673.57	647,673.57	647,673.57
185 · Acc. Dep. - Vehicles	(566,955.74)	(566,955.74)	(548,035.46)
186 · Metering Program	45,919.87	45,919.87	45,919.87
187 · Acc. Dep. - Meter Program	(48,500.50)	(48,500.50)	(45,754.00)

Superior Township Utility Department O&M P&L by Month

INCOMPLETE

	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	TOTAL
Ordinary Income/Expense							
Income							
400 · Water & Sewer Income							
401 · Water & Sewer Sales							
404 · Water Sales	210,050	202,106	209,964	212,235	234,887	277	1,069,519
405 · Sewer Sales	148,045	142,449	146,402	146,554	153,888		737,339
Total 401 · Water & Sewer Sales	358,095	344,555	356,367	358,789	388,776	277	1,806,858
408 · Penalty Income	14,417	9,079	13,262	8,284	5,308		50,351
Total 400 · Water & Sewer Income	372,513	353,634	369,628	367,073	394,084	277	1,857,209
410 · Meter Sales Income	10,400	350	350	1,750	(3,576)	4,500	13,774
420 · Miscellaneous Income							
421 · New Cust./Install Fees	1,795	3,169	1,515	2,000	1,165	650	10,294
423 · Customer Call Out Income	847	150	527	1,300	3,473	303	6,599
424 · Office Rent Income	7,000						7,000
425 · Other Miscellaneous Income				460			460
428 · Reimbursements for Mtgs, etc.	4,046	4,051	5,058	6,069	1,012		20,235
429.002 · Other Fund Labor Reimbursement	227	378					605
Total 420 · Miscellaneous Income	13,915	7,748	7,099	9,829	5,649	953	45,193
440 · Interest Income					1,053	2,883	3,936
Total Income	396,828	361,732	377,078	378,652	397,210	8,612	1,920,112
Gross Profit	396,828	361,732	377,078	378,652	397,210	8,612	1,920,112
Expense							
550 · Water & Sewer Purchased							
555 · Water Purchased	109,349	102,245	113,229	102,784	122,729	168,473	718,808
560 · Sewer Purchased							
560-Mo. · Sewer Purchased - Monthly	84,494	77,424	52,996	94,622	93,218	55,636	458,392
560-TU · Sewer Purchased - True Up							
Total 560 · Sewer Purchased	84,494	77,424	52,996	94,622	93,218	55,636	458,392
Total 550 · Water & Sewer Purchased	193,843	179,669	166,225	197,406	215,947	224,109	1,177,199
600 · Payroll Expenses							
601 · Wages	31,800	54,132	38,789	51,050	50,837	52,095	278,702
601.1 · Wages - Supervisor							
602 · Overtime Premium	3,702	2,738	2,275	1,604	1,391	522	12,232
603 · Taxable Benefits	23,463	9,791	1,199	3,348	895	1,489	40,185
604 · On Call Salaries	1,080	945	675	900	900	900	5,400
605 · FICA/Medicare	7,106	5,089	3,226	4,276	4,048	4,119	27,864
607 · Employee Insurance							
607-A · HSA Administrative Fees	17	13	13	13	13	13	81
607-D · Dental Insurance Premiums	919	919	652	785	785	1,009	5,068
607-L · Life Insurance Premiums	91	91	65	79	79	79	485
607-M · Medical Insurance Premiums	15,657	15,657	11,708	13,682	13,682	13,682	84,069
607-V · Vision Insurance Premiums	198	198	143	171	171	171	1,051
Total 607 · Employee Insurance	16,881	16,877	12,580	14,731	14,731	14,954	90,754
609 · Pension Expense	13,038	8,070	6,936	6,988	7,216	7,459	49,706
610 · MERS 2% HCSP							
Total 600 · Payroll Expenses	97,070	97,643	65,680	82,897	80,018	81,536	504,843
611 · Building & Equipment Expenses							
611-AB · Administration Building							
620-AB · Repairs & Maintenance	1,517	598	793	521	670	1,912	6,011
643-AB · Computer Services & Supplies	1,642	10,263	720	2,259	1,987	1,664	18,536
645-AB · Operating Supplies	182	214	505	(1,887)	160	685	(141)
665-AB · Utilities	858	888	753	700	712	638	4,548
668-AB · Telecommunications	1,724	2,076	2,191	1,220	696	869	8,776
677-AB · Leased Equipment	404	1,396	1,675	444	1,396	1,675	6,989
681-AB · Alarm Service	138			225			363
Total 611-AB · Administration Building	6,465	15,434	6,637	3,483	5,622	7,443	45,084
611-LB · Lift & Booster Stations							
620-LB · Repairs & Maintenance	2,259	1,020		4,275	508	2,500	10,561
665-LB · Utilities	3,525	3,486	3,191	2,687	2,147	2,082	17,118
668-LB · Telecommunications	376	376	452	452	448	182	2,286
Total 611-LB · Lift & Booster Stations	6,160	4,882	3,643	7,414	3,102	4,764	29,965
611-MF · Maintenance Facility							
620-MF · Repairs & Maintenance	3,840	1,456	2,097	2,178	32,005	3,770	45,345
643-MF · Computer Services & Supplies	382	9,756	382	382	382	575	11,859
645-MF · Operating Supplies	1,031	1,426	1,047	234	2,522	328	6,587
665-MF · Utilities	2,759	3,061	2,372	1,544	1,063	1,032	11,832
668-MF · Telecommunications	1,085	1,240	1,240	1,228	1,291	1,291	7,375
681-MF · Alarm Service	313	298		225			836
Total 611-MF · Maintenance Facility	9,409	17,237	7,138	5,792	37,263	6,996	83,834
Total 611 · Building & Equipment Expenses	22,034	37,553	17,418	16,688	45,987	19,202	158,883

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Accrual Basis

**Superior Township Utility Department
O&M P&L by Month**

INCOMPLETE

	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	TOTAL
670 · Other Expenses							
618 · Repairs & Maintenance - Other							
620 · R&M - System	9,684	7,277	15,516	1,325	6,935	5,981	46,718
625 · R&M - Root Foaming					9,688		9,688
Total 618 · Repairs & Maintenance - Other	9,684	7,277	15,516	1,325	16,623	5,981	56,406
630 · Professional Services							
631 · PS - Engineers (OHM)		880		3,374	4,494	6,444	15,192
632 · PS - Auditors (PHP)						8,100	8,100
635 · PS - Attorneys			800	300			1,100
Total 630 · Professional Services		880	800	3,674	4,494	14,544	24,392
650 · Employee Related Expenses							
651 · Uniforms	799	33	736			154	1,723
652 · Transportation & Mileage							
653 · Employee Training	640	960			730		2,330
656 · Misc. Employee Expenses						190	190
Total 650 · Employee Related Expenses	1,439	993	736		730	344	4,243
Total 670 · Other Expenses	11,123	9,150	17,052	4,999	21,847	20,870	85,041
671-1 · Total Other Expenses							
671 · Meters & Supplies	10,444	(3,351)	17,297	3,897	2,600	10,608	41,494
672 · Fuel	850	306	1,178	251	476	289	3,349
673 · Insurance & Bonds	4,768	1,153	1,153	1,153	5,000		13,226
676 · Postage	4,684			5,366	2,854	1,513	14,418
700 · Bank Fees			25				25
709 · Printing & Publishing			4,152			270	4,422
710 · Accounting Chargeback			3,750			7,500	11,250
711 · Memberships, Dues & Licenses	6,578	208	(126)	3,912	21	266	10,860
712 · Miscellaneous Expense	45						45
Total 671-1 · Total Other Expenses	27,369	(1,685)	27,428	14,579	10,950	20,446	99,089
Total Expense	351,439	322,330	293,804	316,570	374,749	366,163	2,025,056
Net Ordinary Income	45,388	39,402	83,274	62,082	22,461	(357,551)	(104,944)
Net Income	45,388	39,402	83,274	62,082	22,461	(357,551)	(104,944)



SUPERIOR TOWNSHIP

2025 ADOPTED Budget – December 12, 2024

	FUND	REVENUE	EXPENSES	APPROPRIATIONS from RESERVES	TRANSFER to OTHER FUNDS	TRANSFER to RESERVES	NET
1	General	\$2,776,004	\$2,425,485	\$61,819	\$412,338	\$0	\$0
2	Legal Defense	\$0	\$20,000	\$20,000	\$0	\$0	\$0
3	Fire Fund	\$3,462,486	\$2,879,002	\$0	\$0	\$583,484	\$0
4	Street Light	\$26,500	\$26,500	\$0	\$0	\$0	\$0
5	Side Street Maint.	\$93,700	\$93,700	\$0	\$0	\$0	\$0
6	Building	\$571,100	\$387,532	\$0	\$0	\$183,568	\$0
7	Law Enforcement	\$2,980,769	\$2,124,033	\$0	\$0	\$856,736	\$0
8	ARPA	\$703,413	\$703,413	\$0	\$0	\$0	\$0
9	Parks & Rec.	\$437,538	\$522,538	\$85,000	\$0	\$0	\$0
	TOTAL GOV'T	\$11,051,510	\$9,182,203	\$166,819	\$412,338	\$1,623,788	\$0
10	Utility O&M	\$5,144,861	\$4,872,640	\$0	\$0	\$272,221	\$0
	TOTAL TWP.	\$16,196,371	\$14,054,843	\$166,819	\$412,338	\$1,896,009	\$0



SUPERIOR TOWNSHIP

2025 ADOPTED Budget – December 12, 2024

			BUDGETS			
			ACTUALS	2024	2025	2024 to 2025 CHANGE
			Jan - Jun 2024	AMENDED	PROPOSED	\$ %
101 - GENERAL FUND:						
101-000-402.000	CURRENT- REAL/PROPERTY/IFT TAXES		\$667,876	\$671,011	\$726,087	\$55,076 8.2%
101-000-403.000	PRIOR YEARS DELQ PERS PROP		\$0	\$200	\$200	\$0 0.0%
101-000-407.000	PPT REIMBURSEMENT		\$495	\$500	\$500	\$0 0.0%
101-000-432.000	PILOT PROGRAM TAXES		\$891	\$875	\$900	\$25 2.9%
101-000-434.001	TRAILER FEES		\$1,567	\$4,500	\$5,700	\$1,200 26.7%
101-000-445.000	DELINQUENT INTEREST & PENALTY INCOME		\$4,644	\$4,750	\$4,800	\$50 1.1%
101-000-448.001	SUMMER TAX COLLECTION FEES		\$0	\$30,000	\$30,000	\$0 0.0%
101-000-477.000	CABLE TV FRANCHISE FEES - COMCAST		\$145,000	\$145,000	\$150,000	\$5,000 3.4%
101-000-477.001	CABLE TV FRANCHISE FEES - AT&T		\$50,000	\$50,000	\$30,000	(\$20,000) -40.0%
101-000-574.000	STATE CONSTITUTIONAL REVENUE SHARING		\$496,704	\$1,624,586	\$1,584,244	(\$40,342) -2.5%
101-000-574.002	STATE REVENUE SHARING		\$54,392	\$54,392	\$54,515	\$123 0.2%
101-000-574.003	CLFRF REVENUE SHARING		\$410	\$0	\$1,558	\$1,558 100.0%
101-000-577.001	GRANTS		\$0	\$683,776	\$0	(\$683,776) -100.0%
101-000-577.002	ROW REVENUE STATE & OTHER RESOURCES		\$15,553	\$15,500	\$10,000	(\$5,500) -35.5%
101-000-577.003	NATIONAL OPIOID SETTLEMENT		\$19,223	\$20,500	\$20,000	(\$500) -2.4%
101-000-611.000	MEETINGS, COURT REIMBURSEMENT REVENUE		\$0	\$100	\$0	(\$100) -100.0%
101-000-628.003	INFORMATION REQUESTS		\$0	\$250	\$0	(\$250) -100.0%
101-000-630.000	BAG & TAG PROGRAM FEES		\$785	\$1,500	\$1,500	\$0 0.0%
101-000-631.000	RECYCLING EDUCATION REVENUE		\$0	\$200	\$200	\$0 0.0%
101-000-632.000	SYCAMORE MEADOWS LITTER CONTROL		\$2,800	\$4,800	\$4,800	\$0 0.0%
101-000-633.000	DANBURY LITTER CONTROL		\$0	\$4,800	\$0	(\$4,800) -100.0%
101-000-634.000	SUPERIOR DAY DONATION		\$1,150	\$5,500	\$1,500	(\$4,000) -72.7%
101-000-654.001	PLANNING ADMINISTRATION FEES		\$2,075	\$10,000	\$7,000	(\$3,000) -30.0%
101-000-657.001	ORDINANCE VIOLATION REIMBURSEMENTS		\$0	\$500	\$500	\$0 0.0%
101-000-665.000	INTEREST/DIVIDENDS		\$12,690	\$25,000	\$25,000	\$0 0.0%
101-000-669.000	INVESTMENT EARNINGS		\$19,427	\$20,000	\$40,000	\$20,000 100.0%
101-000-670.000	RENTAL INCOME		\$0	\$0	\$36,000	\$36,000 100.0%
101-000-671.002	CELL TOWER REVENUE		\$21,526	\$35,000	\$35,000	\$0 0.0%
101-000-672.000	MEDICAL INSURANCE/COBRA INCOME		\$2	\$0	\$0	\$0 0.0%
101-000-676.000	ELECTION REIMBURSEMENTS		\$3,824	\$40,000	\$0	(\$40,000) -100.0%
101-000-687.000	INSURANCE REIMBURSEMENTS INCOME		\$0	\$2,000	\$1,000	(\$1,000) -50.0%
101-000-688.000	MISCELLANEOUS INCOME		\$2,448	\$5,000	\$5,000	\$0 0.0%
101-000-699.999	APPROPRIATION FROM FUND BALANCE		\$0	\$1,300,157	\$61,819	(\$1,238,338) -95.2%
Total Revenue			\$1,523,481	\$4,760,397	\$2,837,823	(\$1,922,574) -40.4%



SUPERIOR TOWNSHIP

2025 ADOPTED Budget – December 12, 2024

		BUDGETS				
		ACTUALS	2024	2025	2024 to 2025 CHANGE	
		Jan – Jun 2024	AMENDED	PROPOSED	\$	%
EXPENSES:						
101 - BOARDS						
101-101-703.000	SALARIES	\$21,500	\$41,500	\$40,000	(\$1,500)	-3.6%
101-101-703.001	WETLANDS BOARD STIPENDS	\$0	\$250	\$250	\$0	0.0%
101-101-703.002	DIXBORO REVIEW BOARD STIPENDS	\$0	\$500	\$500	\$0	0.0%
101-101-703.003	ZONING BOARD OF APPEAL STIPENDS	\$840	\$1,000	\$1,000	\$0	0.0%
101-101-806.000	PROFESSIONAL SERVICES - OTHER	\$0	\$100	\$100	\$0	0.0%
101-101-910.000	TRAINING	\$465	\$100	\$0	(\$100)	-100.0%
Total Boards		\$22,805	\$43,450	\$41,850	(\$1,600)	-3.7%
171 - TOWNSHIP SUPERVISOR						
101-171-703.000	SALARIES	\$50,183	\$100,366	\$102,373	\$2,007	2.0%
101-171-703.001	SALARIES	\$17,295	\$36,774	\$70,331	\$33,557	91.3%
101-171-724.000	TOWNSHIP SUPERVISOR TAXB BENEFITS	\$11,402	\$9,427	\$6,445	(\$2,982)	-31.6%
101-171-752.000	OPERATING SUPPLIES	\$76	\$100	\$100	\$0	0.0%
Total Supervisor		\$78,955	\$146,667	\$179,249	\$32,582	22.2%
191 - ACCOUNTING						
101-191-699.249	OTHER FUND CONTRIBUTIONS	(\$23,000)	(\$46,000)	(\$71,000)	(\$25,000)	54.3%
101-191-703.000	SALARIES	\$50,675	\$104,637	\$93,084	(\$11,553)	-11.0%
101-191-725.000	TAXABLE BENEFITS	\$10,209	\$7,905	\$10,293	\$2,388	30.2%
101-191-752.000	OPERATING SUPPLIES	\$280	\$1,500	\$500	(\$1,000)	-66.7%
Total Accounting		\$38,163	\$68,042	\$32,877	(\$35,165)	-51.7%
215 - CLERK						
101-215-703.000	CLERK SALARIES	\$49,701	\$99,403	\$101,391	\$1,988	2.0%
101-215-703.001	SALARIES	\$64,510	\$129,402	\$132,907	\$3,505	2.7%
101-215-725.000	TAXABLE BENEFITS	\$10,588	\$12,753	\$0	(\$12,753)	-100.0%
101-215-752.000	OPERATING SUPPLIES	\$457	\$1,500	\$500	(\$1,000)	-66.7%
101-215-910.000	TRAINING	\$475	\$1,500	\$1,000	(\$500)	-33.3%
101-215-915.000	MEMBERSHIP & DUES	\$156	\$0	\$200	\$200	0.0%
Total Clerk		\$125,887	\$244,558	\$235,998	(\$8,560)	-3.5%
253 - TREASURER						
101-253-703.000	TREASURER SALARIES	\$49,701	\$99,403	\$101,391	\$1,988	2.0%
101-253-703.001	SALARIES	\$49,519	\$105,943	\$94,161	(\$11,782)	-11.1%
101-253-725.000	TAXABLE BENEFITS	\$7,879	\$8,655	\$10,923	\$2,268	26.2%
101-253-752.000	OPERATING SUPPLIES	\$1,140	\$1,500	\$500	(\$1,000)	-66.7%
101-253-806.000	PROFESSIONAL SERVICES - OTHER	\$0	\$250	\$0	(\$250)	-100.0%
101-253-900.000	PRINTING & PUBLISHING	\$1,064	\$1,000	\$1,500	\$500	50.0%
101-253-910.000	TRAINING	\$424	\$3,000	\$500	(\$2,500)	-83.3%
101-253-915.000	MEMBERSHIPS & DUES	\$229	\$200	\$250	\$50	25.0%
Total Treasurer		\$109,955	\$219,951	\$209,225	(\$10,726)	-4.9%



SUPERIOR TOWNSHIP

2025 ADOPTED Budget - December 12, 2024

		BUDGETS				
		ACTUALS	2024	2025	2024 to 2025 CHANGE	
		Jan - Jun 2024	AMENDED	PROPOSED	\$	%
257 - ASSESSOR						
101-257-703.000	SALARIES	\$102,192	\$205,712	\$217,201	\$11,489	5.6%
101-257-703.001	BOARD OF REVIEW SALARIES	\$1,035	\$2,500	\$1,500	(\$1,000)	-40.0%
101-257-725.000	TAXABLE BENEFITS	\$33,285	\$43,229	\$46,015	\$2,786	6.4%
101-257-752.000	OPERATING SUPPLIES	\$1,096	\$500	\$500	\$0	0.0%
101-257-805.000	CONTRACT SERVICES	\$1,497	\$2,000	\$2,000	\$0	0.0%
101-257-850.000	TELECOMMUNICATIONS	\$506	\$600	\$1,000	\$400	66.7%
101-257-860.000	TRANSPORTATION	\$107	\$200	\$500	\$300	150.0%
101-257-910.000	TRAINING	\$0	\$1,500	\$500	(\$1,000)	-66.7%
101-257-915.000	MEMBERSHIPS & DUES	\$1,169	\$1,500	\$1,500	\$0	0.0%
101-257-916.000	MEALS & LODGING	\$351	\$500	\$500	\$0	0.0%
Total Assessor		\$141,237	\$258,241	\$271,216	\$12,975	5.0%
261 - ADMINISTRATION						
101-261-415.000	TAX CHARGEBACKS	\$21	\$500	\$500	\$0	0.0%
101-261-699.249	OTHER FUND CONTRIBUTIONS	(\$7,500)	(\$15,000)	(\$15,000)	\$0	0.0%
101-261-703.000	SALARIES	\$0	\$0	\$0	\$0	0.0%
101-261-708.000	MESC UNEMPLOYMENT BENEFITS	\$152	\$5,000	\$2,500	(\$2,500)	-50.0%
101-261-709.000	FICA	\$45,440	\$78,471	\$76,342	(\$2,129)	-2.7%
101-261-715.000	PENSION	\$71,780	\$147,039	\$139,463	(\$7,576)	-5.2%
101-261-725.001	HCSP	\$2,886	\$42,762	\$41,142	(\$1,620)	-3.8%
101-261-752.000	OPERATING SUPPLIES	\$1,159	\$5,000	\$1,500	(\$3,500)	-70.0%
101-261-777.000	CEMETERY UPKEEP EXPENSE	\$0	\$1,500	\$1,500	\$0	0.0%
101-261-802.000	PROFESSIONAL SERVICES - ATTORNEYS	\$44,235	\$55,000	\$10,000	(\$45,000)	-81.8%
101-261-803.000	HSA ADMINISTRATION FEES	\$132	\$250	\$250	\$0	0.0%
101-261-804.000	PROFESSIONAL SERVICES - AUDIT	\$19,310	\$19,500	\$11,440	(\$8,060)	-41.3%
101-261-805.000	MASTER PLAN REVISIONS	\$1,755	\$15,000	\$0	(\$15,000)	-100.0%
101-261-805.001	GEDDES RIDGE DRAIN	\$0	\$30,000	\$28,900	(\$1,100)	-3.7%
101-261-805.002	SPECIAL PROJECTS - MISCELLANEOUS	\$6,413	\$155,000	\$15,000	(\$140,000)	-90.3%
101-261-805.006	PLYMOUTH RD PATHWAY	\$301,987	\$750,000	\$0	(\$750,000)	-100.0%
101-261-805.007	DIXBORO GREEN SCHOOLHOUSE	\$66,050	\$75,000	\$15,000	(\$60,000)	-80.0%
101-261-805.011	GEDDES ROAD PATHWAY	\$0	\$200,000	\$225,000	\$25,000	12.5%
101-261-805.012	MACARTHUR PATHWAY	\$167,706	\$170,000	\$0	(\$170,000)	-100.0%
101-261-805.013	FIREMAN'S PARK	\$59,848	\$60,000	\$0	(\$60,000)	-100.0%
101-261-805.014	TREES	\$3,038	\$5,000	\$0	(\$5,000)	-100.0%
101-261-805.015	TOWNSHIP SIDEWALK PROGRAM	\$4,500	\$4,500	\$0	(\$4,500)	-100.0%
101-261-805.016	HYUNDAI	\$184,312	\$184,312	\$0	(\$184,312)	-100.0%
101-261-805.017	CLAYHILL COMMUNITY FARM AND GARDEN	\$36,700	\$36,700	\$0	(\$36,700)	-100.0%
101-261-805.018	PARK'S DEPARTMENT BATHROOM	\$27,823	\$28,000	\$0	(\$28,000)	-100.0%
101-261-806.000	PROFESSIONAL SERVICES - OTHER	\$9,128	\$10,000	\$2,500	(\$7,500)	-75.0%
101-261-826.000	BANK FEES & CHARGES	\$164	\$1,000	\$500	(\$500)	-50.0%

15K Geddes Ridge Sign



SUPERIOR TOWNSHIP

2025 ADOPTED Budget – December 12, 2024

			BUDGETS			
			ACTUALS	2024	2025	2024 to 2025 CHANGE
			Jan – Jun 2024	AMENDED	PROPOSED	\$ %
101-261-840.001	MEDICAL INSURANCE		\$34,715	\$72,828	\$44,370	(\$28,458) -39.1%
101-261-840.002	DENTAL INSURANCE		\$4,166	\$7,862	\$8,480	\$618 7.9%
101-261-840.003	VISION INSURANCE		\$1,041	\$1,988	\$2,180	\$192 9.7%
101-261-840.004	LIFE INSURANCE		\$844	\$1,373	\$1,573	\$200 14.6%
101-261-850.000	TELECOMMUNICATIONS		\$6,054	\$12,000	\$12,000	\$0 0.0%
101-261-851.000	POSTAGE		\$8,583	\$15,000	\$15,000	\$0 0.0%
101-261-860.000	TRANSPORTATION		\$3,394	\$7,000	\$7,000	\$0 0.0%
101-261-900.000	PRINTING & PUBLISHING		\$2,727	\$15,000	\$7,500	(\$7,500) -50.0%
101-261-910.001	TRAINING		\$0	\$125	\$1,900	\$1,775 1420.0%
101-261-915.000	MEMBERSHIPS & DUES		\$1,944	\$25,000	\$5,000	(\$20,000) -80.0%
101-261-916.000	MEALS & LODGING		\$1,347	\$2,000	\$1,000	(\$1,000) -50.0%
101-261-935.000	INSURANCE & BONDS		\$9,794	\$16,000	\$17,333	\$1,333 8.3%
101-261-940.000	EQUIPMENT RENTAL (Copiers)		\$3,769	\$8,000	\$7,000	(\$1,000) -12.5%
101-261-946.000	PROFESSIONAL SERVICES - ENGINEERS		\$9,960	\$15,000	\$15,000	\$0 0.0%
101-261-948.000	PROFESSIONAL SERVICES - IT		\$26,457	\$40,000	\$40,000	\$0 0.0%
101-261-955.000	MISCELLANEOUS EXPENSE		\$918	\$1,000	\$1,000	\$0 0.0%
101-261-955.001	YPSI MEALS		\$0	\$10,000	\$10,000	\$0 0.0%
101-261-985.000	EQUIPMENT OVER \$5,000		\$0	\$5,000	\$0	(\$5,000) -100.0%
101-261-986.000	EQUIPMENT UNDER \$5,000		\$1,705	\$5,000	\$2,000	(\$3,000) -60.0%
101-261-991.000	DEBT PRINCIPLE		\$110,000	\$110,000	\$115,000	\$5,000 4.5%
101-261-992.000	DEBT INTEREST		\$27,700	\$43,200	\$74,500	\$31,300 72.5%
Total Administration			\$1,302,155	\$2,477,910	\$944,373	(\$1,533,537) -61.9%
262 - ELECTIONS						
101-262-703.000	SALARIES		\$42,832	\$100,000	\$0	(\$100,000) -100.0%
101-262-703.001	FICA EXEMPT SALARY		\$9,119	\$6,600	\$0	(\$6,600) -100.0%
101-262-752.000	OPERATING SUPPLIES		\$8,524	\$12,000	\$1,000	(\$11,000) -91.7%
101-262-806.000	PROFESSIONAL SERVICES - OTHER		\$3,441	\$24,400	\$0	(\$24,400) -100.0%
101-262-851.000	POSTAGE		\$8,825	\$6,000	\$0	(\$6,000) -100.0%
101-262-900.000	PRINTING & PUBLISHING		\$497	\$36,000	\$0	(\$36,000) -100.0%
101-262-910.000	TRAINING		\$0	\$6,000	\$0	(\$6,000) -100.0%
101-262-940.000	PRECINCT RENT		\$2,000	\$12,000	\$0	(\$12,000) -100.0%
101-262-985.000	EQUIPMENT OVER \$5,000		\$0	\$26,000	\$0	(\$26,000) -100.0%
101-262-986.000	EQUIPMENT UNDER \$5,000		\$1,143	\$10,000	\$0	(\$10,000) -100.0%
Total Elections			\$76,380	\$239,000	\$1,000	(\$238,000) -99.6%





SUPERIOR TOWNSHIP

2025 ADOPTED Budget – December 12, 2024

			BUDGETS				
			ACTUALS	2024	2025	2024 to 2025 CHANGE	
			Jan – Jun 2024	AMENDED	PROPOSED	\$	%
265 - TOWNSHIP HALL BUILDING & GROUNDS							
101-265-699.249	OTHER FUND CONTRIBUTIONS		(\$7,500)	(\$15,000)	(\$60,000)	(\$45,000)	300.0%
101-265-752.000	OPERATING SUPPLIES		\$3,158	\$3,000	\$5,000	\$2,000	66.7%
101-265-805.000	CONTRACT SERVICES		\$10,754	\$25,000	\$1,000	(\$24,000)	-96.0%
101-265-920.000	UTILITIES		\$7,941	\$14,000	\$14,000	\$0	0.0%
101-265-934.000	REPAIR & MAINTENANCE		\$11,423	\$70,000	\$20,000	(\$50,000)	-71.4%
101-265-975.000	BUILDING IMPROVEMENTS		\$7,715	\$8,000	\$5,000	(\$3,000)	-37.5%
Total Building & Grounds			\$33,491	\$105,000	(\$15,000)	(\$120,000)	-114.3%
446 - INFRASTRUCTURE							
101-446-703.000	SALARIES		\$4,014	\$6,683	\$7,650	\$967	14.5%
101-446-752.000	OPERATING SUPPLIES		\$0	\$250	\$250	\$0	0.0%
101-446-805.000	CONTRACT SERVICES		\$15,590	\$20,000	\$20,000	\$0	0.0%
101-446-930.000	REPAIR & MAINTENANCE		\$168	\$0	\$500	\$500	100.0%
101-446-937.000	ROAD MAINTENANCE		\$370	\$250,000	\$250,000	\$0	0.0%
101-446-937.001	NON-MOTOR TRAILS MAINT.		\$215	\$0	\$500	\$500	100.0%
101-446-937.002	ROW MAINTENANCE		\$2,971	\$12,000	\$5,000	(\$7,000)	-58.3%
101-446-939.000	DRAINS		\$0	\$28,900	\$30,000	\$1,100	3.8%
Total Infrastructure			\$23,328	\$317,833	\$313,900	(\$3,933)	-1.2%
528 - SOLID WASTE MANAGEMENT							
101-528-919.000	ROADSIDE TRASH REMOVAL		\$2,941	\$8,000	\$7,500	(\$500)	-6.3%
101-528-919.001	GARBAGE & YARD WASTE TAGS		\$0	\$1,000	\$1,000	\$0	0.0%
101-528-919.002	REIMBURSEMENT FOR DUMP USE		\$773	\$2,000	\$2,000	\$0	0.0%
101-528-919.003	RECYCLE BIN EXCHANGE		\$7,910	\$10,800	\$0	(\$10,800)	-100.0%
Total Solid Waste			\$11,624	\$21,800	\$10,500	(\$11,300)	-51.8%
596 - TRANSPORTATION SYSTEM							
101-596-860.000	AAATA FIXED ROUTE		\$33,631	\$67,262	\$79,586	\$12,324	18.3%
101-596-860.001	AAATA DEMAND RESPONSE		\$11,949	\$23,897	\$25,106	\$1,209	5.1%
101-596-981.000	CAP COST OF NEW BUSES		\$7,338	\$14,676	\$16,855	\$2,179	14.8%
Total Transportation			\$52,918	\$105,835	\$121,547	\$15,712	14.8%
701 - PLANNING							
101-701-703.000	SALARIES		\$18,104	\$59,055	\$0	(\$59,055)	-100.0%
101-701-703.001	COMMISSION STIPENDS		\$1,500	\$5,000	\$3,000	(\$2,000)	-40.0%
101-701-725.000	TAXABLE BENEFITS		\$8,607	\$10,502	\$0	(\$10,502)	-100.0%
101-701-752.000	OPERATING SUPPLIES		\$165	\$250	\$250	\$0	0.0%
101-701-806.000	PROFESSIONAL SERVICES - OTHER		\$14,403	\$17,000	\$75,000	\$58,000	341.2%
101-701-900.000	PRINTING & PUBLISHING		\$305	\$1,000	\$500	(\$500)	-50.0%
101-701-910.000	TRAINING		\$0	\$100	\$0	(\$100)	-100.0%
Total Planning			\$43,084	\$92,907	\$78,750	(\$14,157)	-15.2%



SUPERIOR TOWNSHIP

2025 ADOPTED Budget – December 12, 2024

			BUDGETS			
			ACTUALS	2024	2025	2024 to 2025 CHANGE
			Jan – Jun 2024	AMENDED	PROPOSED	\$ %
	965 - TRANSFER of FUNDS					
	101-965-995.508	TRANSFER TO PARK FUND	\$198,800	\$397,601	\$390,736	(\$6,865) -1.7%
	101-965-995.509	RESOLUTION #2021-20 ADD'L \$ TO PARKS	\$10,801	\$21,602	\$21,602	\$0 0.0%
	Total Transfers		\$209,601	\$419,203	\$412,338	(\$6,865) -1.6%
		Total Expenditures	\$2,269,584	\$4,760,397	\$2,837,823	(\$1,922,574) -40.4%
Net of Revenues and Expenditures			(\$746,103)	\$0	\$0	\$0 0.0%
	Undesignated Fund Balance		\$1,610,485	Proj. @ 12/31/24	\$798,603	
	Geddes Road		\$220,613			
	Non-Motorized Trails Maintenance		\$30,659			
	Right of Way		\$18,195			
	Accrued Absences		\$61,042			
	Tree Preservation		\$247,500			
	TOTAL FUND BALANCE		\$2,188,494			



SUPERIOR TOWNSHIP

2025 ADOPTED Budget – December 12, 2024

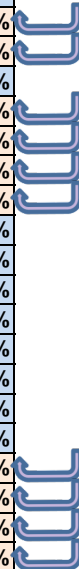
			BUDGETS			
			ACTUALS	2024	2025	2024 to 2025 CHANGE
			Jan – Jun 2024	AMENDED	PROPOSED	\$ %
211 - LEGAL DEFENSE FUND						
	211-000-664.000	INTEREST/DIVIDENDS	\$62	\$150	\$0	(\$150) -100.0%
	211-000-669.000	INVESTMENT EARNINGS	\$7,280	\$6,000	\$0	(\$6,000) -100.0%
	211-000-699.999	APPROPRIATION FROM FUND BALANCE	\$0	\$5,850	\$20,000	\$14,150 241.9%
	Total Revenue		\$7,342	\$12,000	\$20,000	\$8,000 66.7%
443 - MAINTENANCE						
	211-443-802.000	PROFESSIONAL SERVICES -ATTORNEYS	\$3,516	\$10,000	\$5,000	(\$5,000) -50.0%
	211-443-806.000	PROFESSIONAL SERVICES - OTHER	\$17,688	\$2,000	\$15,000	\$13,000 650.0%
	211-443-971.001	LAND PURCHASES	\$0	\$0	\$0	\$0 0.0%
	Total Expenses		\$21,204	\$12,000	\$20,000	\$8,000 66.7%
965 - TRANSFER of FUNDS						
		Transfer to Legal Defense Reserve	\$0	\$0	\$0	\$0 0.0%
			\$0	\$0	\$0	\$0 0.0%
Net of Revenues and Expenditures			(\$13,861)	\$0	\$0	\$0 0.0%
Undesignated Fund Balance @ 06/30/24			\$193,252			
TOTAL FUND BALANCE			\$193,252			



SUPERIOR TOWNSHIP

2025 ADOPTED Budget – December 12, 2024

			BUDGETS			
			ACTUALS	2024	2025	2024 to 2025 CHANGE
			Jan – Jun 2024	AMENDED	PROPOSED	\$ %
206 - FIRE FUND						
206-000-402.000	CURRENT- REAL/PROPERTY/IFT TAXES		\$2,930,932	\$2,939,347	\$3,180,886	\$241,539 8.2%
206-000-403.000	PRIOR YEARS DELQ PERS PROP		\$0	\$100	\$100	\$0 0.0%
206-000-407.000	PPT REIMBURSEMENT		\$2,139	\$3,000	\$3,000	\$0 0.0%
206-000-432.000	PILOT PROGRAM TAXES		\$3,853	\$4,000	\$4,000	\$0 0.0%
206-000-577.001	GRANTS INCOME		\$0	\$0	\$149,000	\$149,000 100.0%
206-000-628.001	FALSE ALARM REVENUE		\$0	\$500	\$500	\$0 0.0%
206-000-664.000	INTEREST/DIVIDENDS		\$40,231	\$45,000	\$79,500	\$34,500 76.7%
206-000-665.001	INTEREST ON RESERVES INCOME		\$0	\$7,000	\$0	(\$7,000) -100.0%
206-000-669.000	INVESTMENT EARNINGS		\$16,057	\$17,000	\$40,500	\$23,500 138.2%
206-000-687.000	INSURANCE REIMBURSEMENTS INCOME		\$4,348	\$4,500	\$4,500	\$0 0.0%
206-000-688.000	MISCELLANEOUS INCOME		\$1,080	\$500	\$500	\$0 0.0%
206-000-699.999	APPROPRIATIONS from FUND BALANCE		\$0	\$277,485		(\$277,485) -100.0%
Total Revenue			\$2,998,640	\$3,298,432	\$3,462,486	\$164,054 5.0%
336 - FIRE OPERATIONS						
206-336-415.000	TAX CHARGEBACKS		\$73	\$250	\$250	\$0 0.0%
206-336-703.000	SALARIES		\$497,564	\$996,829	\$1,046,528	\$49,699 5.0%
206-336-703.001	STATE AUTHORIZED OVERTIME		\$37,118	\$75,846	\$78,342	\$2,496 3.3%
206-336-703.002	OVERTIME		\$167,687	\$300,000	\$300,000	\$0 0.0%
206-336-709.000	FICA		\$66,961	\$85,429	\$89,732	\$4,303 5.0%
206-336-715.000	PENSION		\$167,661	\$236,820	\$258,956	\$22,136 9.3%
206-336-725.000	TAXABLE BENEFITS		\$184,449	\$251,084	\$188,838	(\$62,246) -24.8%
206-336-725.001	HCSP		\$5,950	\$23,200	\$64,800	\$41,600 179.3%
206-336-752.000	OPERATING SUPPLIES		\$20,111	\$30,000	\$45,000	\$15,000 50.0%
206-336-767.000	FIRE CHIEF/MARSHALL EXPENSES		\$1,265	\$2,000	\$2,000	\$0 0.0%
206-336-802.000	PROFESSIONAL SERVICES -ATTORNEYS		\$75	\$1,000	\$1,000	\$0 0.0%
206-336-803.000	HSA ADMINISTRATION FEES		\$310	\$600	\$600	\$0 0.0%
206-336-804.000	PROFESSIONAL SERVICES - AUDIT		\$2,550	\$2,700	\$2,700	\$0 0.0%
206-336-805.000	DISPATCH SERVICES		\$15,612	\$31,000	\$41,838	\$10,838 35.0%
206-336-806.000	PROFESSIONAL SERVICES - OTHER		\$33,581	\$40,000	\$45,000	\$5,000 12.5%
206-336-826.000	BANK FEES & CHARGES		\$540	\$1,000	\$1,000	\$0 0.0%
206-336-840.001	MEDICAL INSURANCE		\$83,988	\$168,923	\$178,672	\$9,749 5.8%
206-336-840.002	DENTAL INSURANCE		\$6,217	\$13,231	\$13,893	\$662 5.0%
206-336-840.003	VISION INSURANCE		\$1,396	\$2,977	\$3,138	\$161 5.4%
206-336-840.004	LIFE INSURANCE		\$795	\$1,643	\$1,716	\$73 4.5%
206-336-850.000	TELECOMMUNICATIONS		\$12,653	\$21,000	\$24,000	\$3,000 14.3%
206-336-890.000	CONTINGENCIES		\$0	\$5,000	\$5,000	\$0 0.0%
206-336-910.000	TRAINING		\$10,195	\$12,000	\$13,000	\$1,000 8.3%
206-336-915.000	MEMBERSHIPS & DUES		\$7,173	\$7,200	\$7,500	\$300 4.2%
206-336-927.000	ACCOUNTING CHARGEBACK FEE		\$12,500	\$25,000	\$40,000	\$15,000 60.0%
206-336-935.000	INSURANCE & BONDS		\$44,331	\$60,000	\$80,000	\$20,000 33.3%





SUPERIOR TOWNSHIP

2025 ADOPTED Budget – December 12, 2024

			BUDGETS				
			ACTUALS	2024	2025	2024 to 2025 CHANGE	
			Jan - Jun 2024	AMENDED	PROPOSED	\$	%
206-336-940.000	EQUIPMENT RENTAL	\$1,312	\$3,000	\$3,000	\$0	0.0%	
206-336-946.000	PROFESSIONAL SERVICES - ENGINEERS	\$2,257	\$20,000	\$5,000	(\$15,000)	-75.0%	
206-336-948.000	PROFESSIONAL SERVICES - IT	\$12,451	\$20,000	\$25,000	\$5,000	25.0%	
206-336-960.000	FIRE PREVENTION EXPENSE	\$290	\$2,500	\$2,500	\$0	0.0%	
206-336-961.000	GRANT EXPENDITURES	\$0	\$0	\$10,000	\$10,000	100.0%	
206-336-965.000	MISCELLANEOUS EXPENSE	\$0	\$500	\$500	\$0	0.0%	
206-336-985.000	EQUIPMENT OVER \$5,000	\$0	\$50,000	\$50,000	\$0	0.0%	
206-336-986.000	EQUIPMENT UNDER \$5,000	\$9,963	\$20,000	\$15,000	(\$5,000)	-25.0%	
206-336-991.000	DEBT PRINCIPAL	\$0	\$0	\$0	\$0	0.0%	
206-336-992.000	DEBT INTEREST	\$0	\$0	\$0	\$0	0.0%	
Total Fire Operations		\$1,407,028	\$2,510,732	\$2,644,502	\$133,770	5.3%	
337 - VEHICLES							
206-337-752.000	OPERATING SUPPLIES	\$2,168	\$5,000	\$5,000	\$0	0.0%	
206-337-758.000	FUEL-DIESEL	\$11,355	\$25,000	\$25,000	\$0	0.0%	
206-337-860.000	TRANSPORTATION	\$474	\$2,000	\$2,000	\$0	0.0%	
206-337-916.000	MEALS & LODGING	\$1,109	\$2,500	\$2,500	\$0	0.0%	
206-337-934.000	REPAIR & MAINTENANCE	\$52,867	\$75,000	\$100,000	\$25,000	33.3%	
Total Vehicles		\$67,972	\$109,500	\$134,500	\$25,000	22.8%	
338 - BUILDING & GROUNDS							
206-338-752.000	OPERATING SUPPLIES	\$3,803	\$10,000	\$10,000	\$0	0.0%	
206-338-920.000	UTILITIES	\$14,574	\$30,000	\$30,000	\$0	0.0%	
206-338-934.000	REPAIR & MAINTENANCE	\$16,295	\$40,000	\$50,000	\$10,000	25.0%	
206-338-976.000	BUILDING ADDITIONS & IMPS.	\$598,193	\$598,200	\$10,000	(\$588,200)	-98.3%	
Total Building & Grounds		\$632,865	\$678,200	\$100,000	(\$578,200)	-85.3%	



SUPERIOR TOWNSHIP

2025 ADOPTED Budget – December 12, 2024

			BUDGETS				
			ACTUALS	2024	2025	2024 to 2025 CHANGE	
			Jan – Jun 2024	AMENDED	PROPOSED	\$	%
965 - TRANSFER of FUNDS							
	206-965-965.000	TRANSFER TO BLDG. CONST. RESERVE	\$0	\$0	\$0	\$0	0.0%
	206-965-966.000	TRANSFER TO TRUCK REPLACE. RESERVE	\$0	\$0	\$583,484	\$583,484	100.0%
	Total Transfer of Funds		\$0	\$0	\$583,484	\$583,484	100.0%
		Total Exenditures	\$2,107,865	\$3,298,432	\$3,462,486	\$164,054	5.0%
Net of Revenues and Expenditures			\$890,776	\$0	\$0	\$0	0.0%
	Undesignated Fund Balance		\$1,313,775	Proj. @ 12/31/24	\$816,556		
	Building		\$471,876				
	Truck		\$12,084				
	Accrued Absences		\$496,513				
	Bond Payment		\$123,160				
	TOTAL FUND BALANCE		\$2,417,408				



SUPERIOR TOWNSHIP

2025 ADOPTED Budget – December 12, 2024



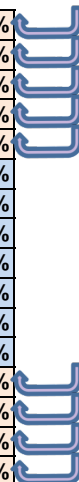
			BUDGETS				
			ACTUALS	2024	2025	2024 to 2025 CHANGE	
			Jan - Jun 2024	AMENDED	PROPOSED	\$	%
203 - SIDESTREET MAINTENANCE							
	203-000-450.000	SPECIAL ASSESSMENT	\$23,517	\$24,700	\$26,500	\$1,800	7.3%
	203-000-665.000	INTEREST/DIVIDENDS	\$295	\$250	\$0	(\$250)	-100.0%
	Total Revenue		\$23,812	\$24,950	\$26,500	\$1,550	6.2%
443 - MAINTENANCE							
	203-443-805.000	CONTRACT SERVICES	\$8,479	\$24,950	\$26,500	\$1,550	6.2%
	Total Maintenance		\$8,479	\$24,950	\$26,500	\$1,550	6.2%
Net of Revenues and Expenditures			\$15,333	\$0	\$0	\$0	0.0%
	Undesignated Fund Balance		\$14,317				
	TOTAL FUND BALANCE		\$14,317				
219 - STREET LIGHTS							
	219-000-450.000	SPECIAL ASSESSMENT	\$0	\$84,264	\$91,700	\$7,436	8.8%
	219-000-665.000	INTEREST/DIVIDENDS	\$1,196	\$750	\$2,000	\$1,250	166.7%
	Total Revenue		\$1,196	\$85,014	\$93,700	\$8,686	10.2%
448 - MAINTENANCE							
	219-448-804.000	PROFESSIONAL SERVICES - AUDIT	\$600	\$625	\$625	\$0	0.0%
	219-448-920.000	UTILITIES	\$49,681	\$84,389	\$93,075	\$8,686	10.3%
	Total Maintenance		\$50,281	\$85,014	\$93,700	\$8,686	10.2%
965 - TRANSFER of FUNDS							
		Transfer to Reserves	\$0	\$0	\$0	\$0	0.0%
	Total Transfers		\$0	\$0	\$0	\$0	0.0%
Net of Revenues and Expenditures			(\$49,085)	\$0	\$0	\$0	0.0%
	Undesignated Fund Balance		\$115,684				
	TOTAL FUND BALANCE		\$115,684				



SUPERIOR TOWNSHIP

2025 ADOPTED Budget - December 12, 2024

			BUDGETS				
			ACTUALS	2024	2025	2024 to 2025 CHANGE	
			Jan - Jun 2024	AMENDED	PROPOSED	\$	%
249 - BUILDING FUND:							
	249-000-490.000	TEMP OCCUP ADMIN FEES	\$1,040	\$1,000	\$1,000	\$0	0.0%
	249-000-628.000	CHARGES FOR SERVICES INCOME	\$270,246	\$325,000	\$550,000	\$225,000	69.2%
	249-000-664.000	INTEREST/DIVIDENDS	\$7,245	\$5,000	\$10,000	\$5,000	100.0%
	249-000-669.000	INVESTMENT EARNINGS	\$9,790	\$13,000	\$10,000	(\$3,000)	-23.1%
	249-000-688.000	MISCELLANEOUS INCOME	\$0	\$100	\$100	\$0	0.0%
	249-000-699.999	APPROPRIATION FROM FUND BALANCE	\$0	\$41,039	\$0	(\$41,039)	-100.0%
	Total Revenue		\$288,322	\$385,139	\$571,100	\$185,961	48.3%
371 - SAFETY INSPECTION							
	249-371-703.000	SALARIES	\$83,380	\$176,134	\$154,111	(\$22,023)	-12.5%
	249-371-709.000	FICA	\$7,653	\$15,730	\$13,799	(\$1,931)	-12.3%
	249-371-715.000	PENSION	\$13,914	\$29,835	\$25,352	(\$4,483)	-15.0%
	249-371-725.000	TAXABLE BENEFITS	\$19,129	\$29,485	\$26,273	(\$3,212)	-10.9%
	249-371-725.001	HCSP	\$3,870	\$8,280	\$7,560	(\$720)	-8.7%
	249-371-752.000	OPERATING SUPPLIES	\$1,509	\$3,000	\$3,000	\$0	0.0%
	249-371-802.000	PROFESSIONAL SERVICES -ATTORNEYS	\$5,040	\$6,000	\$10,000	\$4,000	66.7%
	249-371-803.000	HSA ADMINISTRATION FEES	\$26	\$50	\$50	\$0	0.0%
	249-371-804.000	PROFESSIONAL SERVICES - AUDIT	\$1,300	\$1,500	\$1,500	\$0	0.0%
	249-371-805.000	CONTRACT SERVICES	\$30,050	\$50,000	\$60,000	\$10,000	20.0%
	249-371-806.000	PROFESSIONAL SERVICES - OTHER	\$0	\$1,000	\$0	(\$1,000)	-100.0%
	249-371-826.000	BANK FEES & CHARGES	\$21	\$100	\$50	(\$50)	-50.0%
	249-371-840.001	MEDICAL INSURANCE	\$2,810	\$5,620	\$5,901	\$281	5.0%
	249-371-840.002	DENTAL INSURANCE	\$630	\$1,028	\$1,080	\$52	5.0%
	249-371-840.003	VISION INSURANCE	\$178	\$305	\$320	\$15	5.0%
	249-371-840.004	LIFE INSURANCE	\$146	\$272	\$286	\$14	5.2%
	249-371-850.000	TELECOMMUNICATIONS	\$303	\$600	\$600	\$0	0.0%
	249-371-860.000	TRANSPORTATION	\$2,486	\$2,000	\$3,000	\$1,000	50.0%
	249-371-900.000	PRINTING & PUBLISHING	\$0	\$100	\$100	\$0	0.0%
	249-371-910.000	TRAINING	\$250	\$500	\$250	(\$250)	-50.0%
	249-371-915.000	MEMBERSHIPS & DUES	\$303	\$1,000	\$1,200	\$200	20.0%
	249-371-916.000	MEALS & LODGING	\$229	\$1,000	\$500	(\$500)	-50.0%
	249-371-927.000	ACCOUNTING CHARGEBACK FEE	\$0	\$0	\$5,000	\$5,000	100.0%
	249-371-930.000	REPAIR & MAINTENANCE	\$0	\$100	\$100	\$0	0.0%
	249-371-935.000	INSURANCE & BONDS	\$267	\$500	\$500	\$0	0.0%
	249-371-948.000	PROFESSIONAL SERVICES - IT	\$1,679	\$5,000	\$6,000	\$1,000	20.0%
	249-371-985.000	EQUIPMENT OVER \$5,000	\$0	\$0	\$0	\$0	100.0%
	249-371-986.000	EQUIPMENT UNDER \$5,000	\$0	\$1,000	\$1,000	\$0	0.0%
	249-371-995.101	BUILDING CHARGEBACK	\$22,500	\$45,000	\$60,000	\$15,000	33.3%
	Total Expenses		\$197,673	\$385,139	\$387,532	\$2,393	0.6%





SUPERIOR TOWNSHIP

2025 ADOPTED Budget – December 12, 2024

			BUDGETS				
			ACTUALS	2024	2025	2024 to 2025 CHANGE	
			Jan – Jun 2024	AMENDED	PROPOSED	\$	%
965 - TRANSFER of FUNDS							
		Transfer to Reserves	\$0	\$0	\$183,568	\$183,568	100.0%
			\$0	\$0	\$183,568	\$183,568	100.0%
Net of Revenues and Expenditures			\$90,649	\$0	\$0	\$0	0.0%
	Undesignated Fund Balance		\$765,212	Proj. @ 12/31/24	\$867,123		
	Accrued Absences		\$6,570				
	TOTAL FUND BALANCE		\$771,782				



SUPERIOR TOWNSHIP

2025 ADOPTED Budget – December 12, 2024

			BUDGETS				
			ACTUALS	2024	2025	2024 to 2025 CHANGE	
			Jan – Jun 2024	AMENDED	PROPOSED	\$	%
266 - LAW ENFORCEMENT FUND							
	266-000-402.000	CURRENT- REAL/PROPERTY/IFT TAXES	\$2,302,867	\$2,312,949	\$2,499,235	\$186,286	8.1%
	266-000-403.000	PRIOR YEARS DELQ PERS PROP	\$0	\$250	\$250	\$0	0.0%
	266-000-407.000	PPT REIMBURSEMENT	\$1,681	\$2,000	\$2,000	\$0	0.0%
	266-000-432.000	PILOT PROGRAM TAXES	\$3,027	\$3,000	\$3,000	\$0	0.0%
	266-000-574.002	CVTRS PS REVENUE SHARING	\$328	\$0	\$1,038	\$1,038	100.0%
	266-000-628.001	FALSE ALARM REVENUE	\$690	\$1,000	\$1,000	\$0	0.0%
	266-000-628.002	SYCAMORE REG LAW ENFORCEMENT	\$51,782	\$104,000	\$103,563	(\$437)	-0.4%
	266-000-628.003	DANBURY REG LAW ENFORCEMENT	\$46,361	\$89,000	\$92,723	\$3,723	4.2%
	266-000-628.004	ST. JOSEPH HOSPITAL LAW ENFORCEMENT	\$33,240	\$128,000	\$132,960	\$4,960	3.9%
	266-000-655.000	FINES & FORFEITS	\$4,082	\$12,000	\$10,000	(\$2,000)	-16.7%
	266-000-664.000	INTEREST/DIVIDENDS	\$40,044	\$45,000	\$45,000	\$0	0.0%
	266-000-669.000	INVESTMENT EARNINGS	\$54,851	\$37,000	\$90,000	\$53,000	143.2%
	Total Revenue		\$2,538,953	\$2,734,199	\$2,980,769	\$246,570	9.0%
301 - CRIME CONTROL							
	266-301-415.000	TAX CHARGEBACKS	\$57	\$500	\$100	(\$400)	-80.0%
	266-301-709.000	FICA	\$288	\$1,030	\$5,814	\$4,784	464.5%
	266-301-715.000	Pension	\$0	\$0	\$11,940	\$11,940	100.0%
	266-301-725.001	HCSP	\$0	\$0	\$1,890	\$1,890	100.0%
	266-301-752.000	OPERATING SUPPLIES	\$0	\$1,000	\$500	(\$500)	-50.0%
	266-301-801.000	REG SHERIFF'S CONTRACT	\$886,450	\$1,773,000	\$1,848,250	\$75,250	4.2%
	266-301-801.001	AUTHORIZED SHERIFF'S OVERTIME	\$0	\$60,000	\$60,000	\$0	0.0%
	266-301-801.002	SPECIAL OPERATIONS	\$0	\$10,000	\$10,000	\$0	0.0%
	266-301-802.000	PROFESSIONAL SERVICES -ATTORNEYS	\$15,008	\$25,000	\$25,000	\$0	0.0%
	266-301-804.000	PROFESSIONAL SERVICES - AUDIT	\$1,000	\$1,100	\$1,100	\$0	0.0%
	266-301-806.000	PROFESSIONAL SERVICES - OTHER	\$301	\$500	\$500	\$0	0.0%
	266-301-826.000	BANK FEES & CHARGES	\$5	\$0	\$10	\$10	100.0%
	266-301-840.001	MEDICAL INSURANCE	\$0	\$0	\$12,960	\$12,960	100.0%
	266-301-840.002	DENTAL INSURANCE	\$0	\$0	\$1,549	\$1,549	100.0%
	266-301-840.003	VISION INSURANCE	\$0	\$0	\$334	\$334	100.0%
	266-301-810.004	LIFE INSURANCE	\$0	\$0	\$136	\$136	100.0%
	266-301-920.000	UTILITIES	\$3,518	\$6,000	\$6,500	\$500	8.3%
	266-301-927.000	ACCOUNTING CHARGEBACK FEE	\$3,000	\$6,000	\$15,000	\$9,000	150.0%
	266-301-934.000	REPAIR & MAINTENANCE	\$0	\$1,000	\$1,000	\$0	0.0%
	266-301-935.000	INSURANCE & BONDS	\$600	\$1,200	\$3,600	\$2,400	200.0%
	266-301-940.000	OFFICE RENT	\$0	\$0	\$36,000	\$36,000	100.0%
	Total Crime Control		\$910,227	\$1,886,330	\$2,042,183	\$155,853	8.3%
302 - ORDINANCE ENFORCEMENT							
	266-302-703.000	SALARIES	\$3,762	\$12,460	\$75,000	\$62,540	501.9%
	266-302-752.000	OPERATING SUPPLIES	\$0	\$0	\$500	\$500	100.0%
	266-302-860.000	MILEAGE	\$2,021	\$5,000	\$5,000	\$0	0.0%



SUPERIOR TOWNSHIP

2025 ADOPTED Budget – December 12, 2024

		BUDGETS				
		ACTUALS	2024	2025	2024 to 2025 CHANGE	
		Jan – Jun 2024	AMENDED	PROPOSED	\$	%
	Total Ordinance Enforcement	\$5,783	\$17,460	\$80,500	\$63,040	361.1%
	346 - NEIGHBORHOOD WATCH					
	266-303-703.000 SALARIES	\$0	\$1,000	\$1,000	\$0	0.0%
	266-303-752.000 OPERATING SUPPLIES	\$0	\$100	\$100	\$0	0.0%
	266-346-900.000 PRINTING & PUBLISHING	\$0	\$250	\$250	\$0	0.0%
	Total Neighborhood Watch	\$0	\$1,350	\$1,350	\$0	0.0%
	Total Expenditures	\$916,010	\$1,905,140	\$2,124,033	\$218,893	11.5%
	965 - TRANSFER of FUNDS					
	266-965-965.000 TRANSFER TO RESERVES	\$0	\$829,059	\$856,736	\$27,677	3.3%
		\$0	\$829,059	\$856,736	\$27,677	3.3%
	Net of Revenues and Expenditures	\$1,622,944	\$0	\$0	\$0	0.0%
	Undesignated Fund Balance	\$2,790,519	Proj. @ 12/31/24	\$2,900,637		
	TOTAL FUND BALANCE	\$2,790,519				



SUPERIOR TOWNSHIP

2025 ADOPTED Budget – December 12, 2024

			BUDGETS				
			ACTUALS	2024	2025	2024 to 2025 CHANGE	
			Jan – Jun 2024	AMENDED	PROPOSED	\$	%
464 - AMERICAN RESCUE PLAN ACT							
	464-000-528.000	OTHER FEDERAL GRANTS	\$261,039	\$522,050	\$693,413	\$171,363	32.8%
	464-000-664.000	INTEREST/DIVIDENDS	\$3,082	\$4,000	\$10,000	\$6,000	150.0%
	Total Revenue		\$264,122	\$526,050	\$703,413	\$177,363	33.7%
523 - ADMINISTRATION							
	464-523-826.000	BANK FEES & CHARGES	\$270	\$50	\$500	\$450	900.0%
	464-523-927.000	ACCOUNTING CHARGEBACK FEE	\$0	\$0	\$1,000	\$1,000	100.0%
	464-523-971.001	FIREMAN'S PARK	\$242,339	\$408,000	\$0	(\$408,000)	-100.0%
	464-523-971.002	YOUTH ARTS ALLIANCE	\$0	\$34,000	\$0	(\$34,000)	-100.0%
	464-523-971.003	WISD	\$40,376	\$50,000	\$0	(\$50,000)	-100.0%
	464-523-971.004	MIGHTY OAKS - CLR ACADEMY	\$17,000	\$34,000	\$88,240	\$54,240	159.5%
	464-523-971.005	WILLOW RUN ACRES	\$1,700	\$0	\$156,700	\$156,700	100.0%
	464-523-971.009	COMMUNITY CENTER	\$0	\$0	\$456,973	\$456,973	100.0%
	Total Administration		\$301,685	\$526,050	\$703,413	\$177,363	33.7%
Net of Revenues and Expenditures			(\$37,564)	\$0	\$0	\$0	0.0%
Undesignated Fund Balance			\$8,424				
TOTAL FUND BALANCE			\$8,424				



SUPERIOR TOWNSHIP
2025 ADOPTED Budget - December 12, 2024

	2024	2.0%	2025	WAGES					LONG		Total		Pension @	HCSF		Employee Insurance Per Month					HIRE		
	Rate	COLA	Rate		OT	Ed/Cert.	Med.	Bonus	%	Longevity	Tax. Ben.	TOTAL	15.92%	\$315	S/F	Medical	Dental	Vision	Life	FICA	DATE	TOTAL	2025
Oleynik, A.	\$30.09	\$0.60	\$30.69	\$59,849.01	\$0.00	\$1,795.47	\$0.00	\$3,000.00	4%	\$2,393.96	\$7,189.43	\$67,038.44	\$10,194.92	\$3,780.00	S	\$468.32	\$28.62	\$9.68	\$11.35	\$5,128.44	2017	\$92,668	8
Balmes, W.	3,554.39	71.09	3,625.48	94,262.42	0.00	0.00	12,140.99	6,000.00	1%	942.62	19,083.61	113,346.03	15,156.64	3,780.00	C	0.00	57.06	15.73	11.35	8,670.97	2022	142,013.81	3
TOTAL BLDG.				154,111.43	0.00	1,795.47	12,140.99	9,000.00		3,336.58	26,273.04	180,384.47	25,351.56	7,560.00		5,900.83	1,079.57	320.17	286.02	13,799.41		234,682.04	
											0.00	0.00	0.00							0.00	2025	0.00	-
Dabish Yahkind, E.	3,860.22	77.20	3,937.42	102,373.03	0.00	0.00	6,445.01	0.00	0%	0.00	6,445.01	108,818.04	16,297.79	3,780.00	F		129.06	27.83	11.35	8,324.58	2024	139,340.24	1
Maher, L.	35.36	0.71	36.07	70,331.04	0.00	2,109.93	5,267.23	0.00	0%	0.00	7,377.16	77,708.20	7,033.10	3,342.00	S		28.62	9.68	11.35	5,944.68	2024	94,027.98	1
TOTAL SUPERVISOR				172,704.07	0.00	2,109.93	11,712.24	0.00		0.00	13,822.17	186,526.25	23,330.89	7,122.00		0.00	1,986.77	472.63	286.02	14,269.26		233,368	
Mason, N.	43.17	0.86	44.03	85,865.13	0.00	0.00		6,000.00	5%	4,293.26	10,293.26	90,158.39	14,353.22	3,780.00	C	1,974.07	57.06	15.73	11.35	6,897.12	2013	141,122.16	12
Lockie, K. 10%	68.05	1.36	69.41	7,218.74	0.00	0.00	0.00	0.00	0%	0.00	0.00	7,218.74	0.00	0.00		0.00	0.00	0.00	0.00	552.23	1998	7,770.98	27
TOTAL ACCOUNTING				93,083.87	0.00	0.00	0.00	6,000.00		4,293.26	10,293.26	97,377.13	14,353.22	3,780.00		24,873.28	718.96	198.20	143.01	7,449.35		148,893	
Calopisis, P.	3,544.80		3,899.28	101,381.28	0.00	2,027.63	12,984.97	6,000.00	6%	6,082.88	27,095.47	128,476.75	17,431.09	3,780.00	F	0.00	129.06	27.83	11.35	9,828.47	2004	161,636.14	21
McCleery, B.	29.55	0.59	30.14	58,774.95	0.00	587.75		3,000.00	2%	1,175.50	4,763.25	63,538.20	9,637.68	3,780.00	S	401.64	28.62	9.68	11.35	4,860.67	2021	87,502.81	4
Courser, M.	28.68	0.57	29.25	57,044.52	0.00	570.45	6,445.01	6,000.00	2%	1,140.89	14,156.35	71,200.87	9,353.93	3,780.00	F	0.00	129.06	27.83	11.35	5,446.87	2021	91,901.49	4
TOTAL ASSESSING				217,200.75	0.00	3,185.82	19,429.98	15,000.00		8,399.27	46,015.07	263,215.82	36,422.71	11,340.00		5,060.66	3,612.92	823.28	429.03	20,136.01			
Lewis, L.	3,823.19	76.46	3,899.65	101,391.00	0.00		5,813.52	3,000.00			8,813.52	110,204.52	16,141.45	3,780.00	S	0.00	28.62	9.68	11.35	8,430.65	2021	139,182.20	4
Wright, L.	35.36	0.71	36.07	70,331.04	0.00	2,109.93			0%	0.00	2,109.93	72,440.97	11,532.60	3,780.00	S	748.08	28.62	9.68	11.35	5,541.73	2024	103,346.71	1
James, C.	37.44	0.75	38.19	23,829.81	0.00					0.00	0.00	23,829.81	0.00	0.00						1,822.98		25,652.79	2,025
TOTAL TREASURER				171,722.04	0.00	2,109.93	5,813.52	3,000.00		0.00	10,923.45	206,475.30	27,674.05	7,560.00		9,425.81	721.22	243.94	286.02	15,795.36		268,181.70	
Robinson, A.	3,823.19	76.46	3,899.65	101,391.00	0.00	0.00	8,192.26				0.00	101,391.00	16,141.45	3,780.00	C		57.06	15.73	11.35	7,756.41	2024	130,129.02	1
Carr, K.	31.00	0.62	32.09	62,575.50	0.00	3,752.00		6,000.00	0%	0.00	0.00	64,972.13	10,343.56	3,780.00	S		28.62	9.68	11.35	4,970.37	2024	89,036.43	1
Benitez, C.	35.36	0.71	36.07	70,331.04	0.00				0%	0.00	0.00	70,331.04	11,196.70	3,780.00	S	397.60	28.62	9.68	11.35	5,380.32	2024	96,323.42	1
TOTAL CLERK				234,297.54	0.00	3,752.00	8,192.26	6,000.00		0.00	0.00	236,694.17	37,681.71	11,340.00		5,009.76	1,440.18	442.13	429.03	18,107.10		315,488.87	
Ord. Off/Multi Fam.			0.00	75,000.00	0.00				0.0%	0.00	0.00	75,000.00	11,940.00	1,890.00	F	1,080.00	129.06	27.83	11.35	5,737.50	2024	109,546.38	1
Neighborhood	0.00	0.00	0.00	1,000.00	0.00					0.00	0.00	1,000.00	0.00	0.00	N/A	0.00	0.00	0.00	0.00	76.50		1,076.50	2,025
Parks & Util. Emp.	50.00	1.00	51.00	7,650.00	0.00					0.00	0.00	7,650.00	0.00	0.00	N/A	0.00	0.00	0.00	0.00	585.23		8,235.23	
GENERAL											\$81,054		\$139,463	\$41,142		\$44,370	\$8,480	\$2,180	\$1,573	\$76,342			
BUILDING											\$26,273		\$25,352	\$7,560		\$5,901	\$1,080	\$320	\$286	\$13,799			

	2024	4.0%	2025	WAGES								Total		Pension @	HCSP	Employee Insurance Per Month						HIRE		
FIRE:	Rate	Contract	Rate	Salary	OT	Educ.	Med.	Bonus	%	Longevity	Tax. Ben.	TOTAL		23.25%	\$450	S/F	Medical	Dental	Vision	Life	FICA	DATE	TOTAL	2025
Bach, S.	\$30.14	\$1.21	\$31.35	86,388	\$7,335	2,812	\$3,950	\$6,000	8%	7,498	\$20,260	106,648	\$24,188	\$5,400	C	\$575	\$57	\$16	11	\$8,159	2003	\$152,698	22	
Kujawa, J.	\$30.14	\$1.21	\$31.35	86,388	\$7,335	2,812		\$6,000	8%	7,498	\$16,310	102,698	\$24,188	\$5,400	C	\$792	\$57	\$16	11	\$7,856	2005	\$151,183	20	
Burns, J.	\$27.44	\$1.10	\$28.54	78,650	\$6,678			\$6,000	5%	4,266	\$10,266	88,916	\$20,831	\$5,400	C	\$949	\$57	\$16	11	\$6,802	2019	\$134,965	6	
Pierce, L.	\$27.44	\$1.10	\$28.54	78,650	\$6,678	2,560		\$6,000	8%	6,826	\$15,386	94,036	\$22,021	\$5,400	F	\$1,846	\$129	\$28	11	\$7,194	2003	\$154,026	22	
French, J.	\$30.14	\$1.21	\$31.35	86,388	\$7,335			\$6,000	8%	7,498	\$13,498	99,886	\$23,534	\$5,400	F	\$1,557	\$129	\$28	11	\$7,641	2002	\$158,201	23	
Coker, T	\$27.44	\$1.10	\$28.54	78,650	\$6,678	2,359		\$6,000	5%	4,266	\$12,626	91,275	\$21,379	\$5,400	F	\$1,804	\$129	\$28	11	\$6,983	2024	\$149,886	1	
Gaken, J.	\$21.80	\$0.87	\$22.67	62,484	\$5,305			\$3,000	0%	0	\$3,000	65,484	\$15,761	\$5,400	S	\$402	\$29	\$10	11	\$5,010	2012	\$97,341	13	
Clark, J.	\$23.65	\$0.95	\$24.60	67,787	\$5,755			\$6,000	0%	0	\$6,000	73,787	\$17,099	\$5,400	F	\$1,080	\$129	\$28	11	\$5,645	2022	\$117,652	3	
Conklin, B.	\$27.44	\$1.10	\$28.54	78,650	\$6,678			\$6,000	8%	6,826	\$12,826	91,476	\$21,426	\$5,400	F	\$2,178	\$129	\$28	11	\$6,998	2001	\$154,866	24	
Kimball, R.	\$23.65	\$0.95	\$24.60	67,787	\$5,755			\$3,000	0%	0	\$3,000	70,787	\$17,099	\$5,400	S	\$402	\$57	\$10	11	\$5,415	2023	\$104,751	2	
Monday, D.	\$27.44	\$1.10	\$28.54	78,650	\$6,678			\$3,000	5%	4,266	\$7,266	85,916	\$20,831	\$5,400	S	\$468	\$57	\$10	11	\$6,573	2019	\$125,610	6	
Oberstaedt, C.	\$25.20	\$1.01	\$26.21		\$6,133			\$6,000	0%	0	\$6,000	78,229	\$18,219	\$5,400	F	\$1,490	\$129	\$28	11	\$5,985	2021	\$128,722	4	
Uniform, Holiday, Food				72,229							\$62,400													
TOTAL				922,700	78,342						\$188,838	1,049,138	246,573	64,800							\$80,259		\$1,629,902	
Chevrette, V.	\$2,632.65	\$105.31	\$2,737.96	71,187							\$0	71,187	\$7,119								\$5,446		\$83,751	
Kimball, D.	\$48.67	\$1.95	\$50.62	52,641							\$0	52,641	\$5,264								\$4,027		\$61,933	
Dickinson, W.								\$0			\$0	0				S	\$325	0	\$0	\$0	\$0		\$325	
Winters, T.								\$0			\$0	0				S	\$313	14	\$5	\$0	\$0		\$332	
TOTAL FIRE				1,046,528	78,342						188,838	1,172,966	258,956	64,800			\$178,672	\$13,893	\$3,138	\$1,716	\$89,732		\$1,776,243	
Board of Trustees	\$40,000.00		\$40,000.00	40,000								40,000	\$900							45	\$3,060			
		TOTAL OTHER		3,500								3,500									\$268			

EDUCATION:

Bachelor's	3%	LONGEVITY:	LONGEVITY (FIRE):
Associate's	2%	2-3 Yrs. 1%	5-9 5%
		4-5 Yrs. 2%	10-14 6%
		6-7 Yrs. 3%	15-19 7%
		8-9 Yrs. 4%	20+ 8%
		10-19 Yrs. 5%	
		20+ Yrs. 6%	

Assessing Cert.

3%
2%
1%
0.5%

Anticipated Medical Insurance Increase

1.05

Insurances:	CURRENT
Delta Single	\$28.62
Couple	\$57.06
Family	\$129.06
Vision Single	\$9.68
Couple	\$15.73
Family	\$27.83
Life All	\$11.35

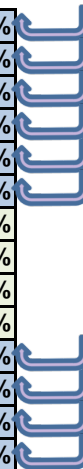


2025 ADOPTED Budget - December 12, 2024



PARKS & RECREATION DEPARTMENT

			BUDGETS			
			ACTUALS	2024	2025	2024 to 2025 CHANGE
			Jan - Jun 2024	AMENDED	PROPOSED	\$ %
Revenue:	669.000 - Interest/Dividends		\$6,744	\$4,000	\$13,000	\$9,000 225.0%
	669.000 - Investment Earnings		\$5,880	\$15,000	\$11,000	(\$4,000) -26.7%
	674.000 - Donations		\$2,327	\$1,200	\$1,200	\$0 0.0%
	687.000 - Insurance Reimbursement		\$0	\$0	\$0	\$0 0.0%
	691.101 - General Fund Contribution		\$198,800	\$397,601	\$390,736	(\$6,865) -1.7%
	692.101 - Add'l General Fund Contribution - Mowing Township properties		\$10,801	\$21,602	\$21,602	\$0 0.0%
	699.999 - Appropriation from Fund Balance		\$0	\$12,786	\$85,000	\$72,214 564.8%
	Total Revenue		\$224,553	\$452,189	\$522,538	\$70,349 15.6%
Expense:	752. - Administration Department:					
	703.000 - Salaries		\$43,922	\$87,845	\$89,602	\$1,757 2.0%
	703.001 - Commission Stipends		\$9,345	\$20,248	\$20,586	\$338 1.7%
	709.000 - FICA		\$9,913	\$21,408	\$21,923	\$515 2.4%
	715.000 - Pension		\$12,065	\$27,300	\$27,695	\$395 1.4%
	725.000 - Taxable Benefits		\$10,395	\$18,303	\$20,548	\$2,245 12.3%
	725.001 - HCSP		\$1,800	\$3,600	\$3,780	\$180 5.0%
	752.000 - Operating Supplies		\$516	\$1,000	\$1,000	\$0 0.0%
	804.000 - Professional Services - Audit		\$1,050	\$1,200	\$1,200	\$0 0.0%
	806.000 - Professional Services-Other		\$359	\$3,500	\$2,000	(\$1,500) -42.9%
	826.000 - Bank Fees		\$27	\$300	\$300	\$0 0.0%
	840.001 - Medical Insurance		\$0	\$0	\$0	\$0 0.0%
	840.002 - Dental Insurance		\$342	\$685	\$719	\$34 5.0%
	840.003 - Vision Insurance		\$94	\$189	\$198	\$9 4.9%
	840.004 - Life Insurance		\$68	\$136	\$143	\$7 5.2%
	950.000 - Telecommunications		\$299	\$700	\$600	(\$100) -14.3%
	841.000 - Postage		\$0	\$100	\$100	\$0 0.0%
	860.000 - Transportation		\$573	\$1,800	\$100	(\$1,700) -94.4%
	900.000 - Printing & Publishing		\$0	\$500	\$500	\$0 0.0%
	910.000 - Training		\$70	\$1,400	\$2,000	\$600 42.9%
	915.000 - Memberships & Dues		\$655	\$650	\$700	\$50 7.7%
	934.000 - Repairs & Maintenance		\$0	\$500	\$500	\$0 0.0%
	935.000 - Insurance & Bonds		\$6,035	\$11,025	\$12,500	\$1,475 13.4%
	940.000 - Office Rent		\$0	\$7,000	\$7,000	\$0 0.0%





2025 ADOPTED Budget - December 12, 2024



PARKS & RECREATION DEPARTMENT

				BUDGETS			
				ACTUALS	2024	2025	2024 to 2025 CHANGE
				Jan - Jun 2024	AMENDED	PROPOSED	
							\$ %
			955.000 - Misc. Expense	\$0	\$200	\$200	\$0 0.0%
			986.000 - Equipment under \$5,000	\$0	\$1,000	\$1,000	\$0 0.0%
			Total 752 · Administration Department	\$97,528	\$210,589	\$214,895	\$4,306 2.0%
			756 · Recreation Department:				
			703.000 · Salaries	\$1,365	\$14,177	\$12,311	(\$1,866) -13.2%
			725.000 - Taxable Benefits	\$0	\$200	\$0	(\$200) -100.0%
			752.000 - Operating Supplies	\$1,775	\$4,200	\$4,500	\$300 7.1%
			806.000 - Prof. Services - Other	\$2,860	\$8,000	\$9,000	\$1,000 12.5%
			860.000 - Transportation	\$0	\$100	\$100	\$0 0.0%
			934.000 - Repairs & Maintenance	\$0	\$500	\$500	\$0 0.0%
			955.000 - Signage	\$72	\$2,000	\$2,000	\$0 0.0%
			Total 756 · Recreation Department	\$6,072	\$29,177	\$28,411	(\$766) -2.6%
			770 · Park Maintenance Department:				
			703.000 - Salaries	\$64,301	\$141,711	\$143,964	\$2,253 1.6%
			725.000 - Taxable Benefits	\$1,574	\$1,803	\$4,068	\$2,265 125.6%
			740.000 - Herbicide	\$0	\$500	\$500	\$0 0.0%
			752.000 · Operating Supplies	\$3,647	\$5,775	\$7,500	\$1,725 29.9%
			754.000 - Fuel	\$2,805	\$6,825	\$7,000	\$175 2.6%
			757.000 - Uniforms	\$173	\$800	\$800	\$0 0.0%
			805.000 - Natural Habitat Management	\$0	\$5,800	\$6,000	\$200 3.4%
			806.000 - Professional Services - Other	\$913	\$2,500	\$1,200	(\$1,300) -52.0%
			850.000 - Telecommunications	\$340	\$1,800	\$1,800	\$0 0.0%
			860.000 · Transportation	\$0	\$100	\$100	\$0 0.0%
			910.000 - Training	\$645	\$700	\$1,000	\$300 42.9%
			92.000 - Utilities	\$149	\$500	\$500	\$0 0.0%
			934.000 - Repairs & Maintenance	\$11,923	\$13,112	\$13,500	\$388 3.0%
			934.001 - Sand, Gravel	\$0	\$5,500	\$2,500	(\$3,000) -54.5%
			955.000 - Signage	\$0	\$800	\$800	\$0 0.0%
			985.000 - Equipment over \$5,000	\$0	\$5,697	\$85,000	\$79,303 1392.0%
			986.000 - Equipment Under \$5,000	\$1,212	\$4,500	\$3,000	(\$1,500) -33.3%
			Total 770 · Parks Maintenance Department	\$87,681	\$198,423	\$279,232	\$80,809 40.7%



2025 ADOPTED Budget - December 12, 2024



PARKS & RECREATION DEPARTMENT

				BUDGETS			
				2024	2025	2024 to 2025 CHANGE	
				AMENDED	PROPOSED	\$	%
ACTUALS							
Jan - Jun 2024							
		771 - Park Development/Improvement:					
		752.000 - Operating Supplies	\$3,315	\$8,000	\$0	(\$8,000)	-100.0%
		951.000 - Projects	\$5,260	\$6,000	\$0	(\$6,000)	-100.0%
		Total 771 - Park Development/Improvement	\$8,574	\$14,000	\$0	(\$14,000)	-100.0%
		Total 755.999 -TOTAL EXPENSES	\$199,856	\$452,189	\$522,538	\$70,349	15.6%
		Net of Revenues and Expenditures	\$24,697	\$0	\$0	\$0	0.0%
		Undesignated Fund Balance @ 06/30/24	\$35,831				
		Building	\$401,731				
		Accrued Absences	\$19,557				
		Schroeter Park	\$2,550				
		Parks & Preserves Improvement	\$80,000				
		Vehicle & Large Equipment	\$60,000				
		Program Development	\$20,000				
		Emergency Repairs	\$16,196				
		TOTAL FUND BALANCE	\$635,864				



2025 ADOPTED Budget - December 12, 2024

Wages & Fringe Benefits

PARKS & RECREATION DEPARTMENT

	2024 Rate	2.0% COLA	2025 Rate	WAGES	OT	Ed/Cert.	Med.	Bonus	LONGEVITY %	Amt.	Total Taxable Benefits	TOTAL	Pension @ 15.92%	HCSP \$315	S/F	Med.	Dental	Vision	Life	FICA	HIRE DATE	TOTAL	2025
COMMISSION:																							
Commissioners	\$215.32	\$4.31	\$219.63	\$14,276	N/A				N/A	N/A		\$14,276	\$0	\$0					0	\$1,092	N/A	\$15,368	N/A
Chair & Sec'y	\$237.95	\$4.76	\$242.71	\$6,310	N/A				N/A	N/A		\$6,310	\$0	\$0					0	\$483	N/A	\$6,793	N/A
TOTAL COMM.	N/A	N/A	N/A	\$20,586	N/A				N/A	N/A		\$20,586	\$0	\$0					0	\$1,575	N/A	\$22,161	N/A
Bradford, J.	\$3,379	\$67.57	\$3,446	\$89,602	\$0	400	9,668	6,000	5%	\$4,480	\$20,548	\$104,150	\$15,042	\$3,780	C	\$0	\$57	\$16	\$11	\$7,967	2015	\$131,949	10
RECREATION:																							
New Employee			\$25.01	\$2,051	\$500				0%	See Below		\$2,551	See Below	\$0					0	\$195	2024	\$2,746	1
Austin, M.			\$25.01	\$2,051	\$500				0%	N/A		\$2,551	See Below	\$0					0	\$195	2024	\$2,746	1
Waligore, D.	\$32.19		\$32.83	\$2,692	\$500				3%	See Below		\$3,192	See Below	\$0					0	\$244	2016	\$3,437	9
Summer Worker	\$18.39	\$0.00	\$18.39	\$1,839	\$0				0%	N/A		\$1,839	See Below	\$0					0	\$141		\$1,980	
Summer Worker	\$18.39	\$0.00	\$18.39	\$1,839	\$0				0%	N/A		\$1,839	See Below	\$0					0	\$141		\$1,980	
Summer Worker	\$18.39	\$0.00	\$18.39	\$1,839	\$0				0%	N/A		\$1,839	See Below	\$0					0	\$141		\$1,980	
TOTAL REC.				\$12,311	\$1,500							\$13,811								\$1,057		\$14,868	
MAINTENANCE:																							
New Employee			\$25.01	\$34,464	\$0	\$400		\$0	0%	\$0	\$400	\$34,864	\$3,741							\$2,667	2024	\$41,272	1
Austin, M.			\$25.01	\$34,464	\$0	\$400		\$0	0%	\$0	\$400	\$34,864	\$3,741							\$2,667	2024	\$41,272	1
Waligore, D.	\$32.19	\$0.64	\$32.83	\$45,245	\$0	\$1,438		\$0	4%	\$1,830	\$3,268	\$48,513	\$5,171							\$3,711	2016	\$52,224	9
Summer Worker	\$18.39	\$0.00	\$18.39	\$9,931	\$0				0%	\$0	\$0	\$9,931	\$0	\$0					N/A	\$760		\$10,690	
Summer Worker	\$18.39	\$0.00	\$18.39	\$9,931	\$0				0%	\$0	\$0	\$9,931	\$0	\$0					N/A	\$760		\$10,690	
Summer Worker	\$18.39	\$0.00	\$18.39	\$9,931	\$0				0%	N/A		\$9,931	See Below	\$0					0	\$760		\$10,690	
TOTAL MAINT.				\$143,964	\$0			\$6,000		\$1,830	\$4,068	\$148,032	\$12,653	\$0						\$11,324		\$166,840	
TOTAL				\$267,963						\$6,310	\$24,616	\$286,580	\$27,695	\$3,780		\$0	\$719	\$198	\$143	\$21,923		\$335,817	

EDUCATION:

Bachelor's	3%	LONGEVITY:
Associate's	2%	2-3 Yrs. 1%
		4-5 Yrs. 2%
		6-7 Yrs. 3%

CERT.
\$400

Anticipated Insurance Increase

1.05

Insurances

	CURRENT
Delta Single	\$28.62
Couple	\$57.06
Family	\$129.06



2025 ADOPTED Budget - December 12, 2024



UTILITY DEPARTMENT

					ACTUALS	B U D G E T S			
					Jan-Jun 2024	2024	PROP. 2025	2024 to 2025 CHANGE	
O&M Revenue									
				404 - Water Sales	\$1,344,704	\$2,984,100	\$3,058,703	\$74,602	2.5%
				405 - Sewer Sales	\$875,227	1,829,280	\$1,884,158	\$54,878	3.0%
				407 - Water Sales During Const.	\$0	1,500	500	(\$1,000)	-66.7%
				408 - Penalty Revenue	\$38,085	90,000	80,000	(\$10,000)	-11.1%
				410 - Meter Sales Income	\$18,568	10,000	40,000	\$30,000	300.0%
				421 - Fees	\$17,146	50,000	40,000	(\$10,000)	-20.0%
				423 - Customer Call Out Income	\$6,466	7,150	8,000	\$850	11.9%
				424 - Office Rent - Parks & Rec.	\$0	7,000	7,000	\$0	0.0%
				425 - Other Miscellaneous Income	\$614	500	500	\$0	0.0%
				429.002 - Labor Reimbursement	\$215	0	500	\$500	100.0%
				434 - Delinquent W/S Fees	\$4,410	0	4,500	\$4,500	100.0%
				441 - Interest on Bank Accounts	\$10,431	24,000	21,000	(\$3,000)	-12.5%
				Total Revenue	\$2,315,865	5,003,530	5,144,861	\$141,331	2.8%
				Expenses					
				550 - Water & Sewer Purchased					
				555 - Water Purchased	\$898,434	1,661,920	1,682,411	\$20,491	1.2%
				560 - Sewer Purchased	\$466,181	1,082,220	1,098,778	\$16,558	1.5%
				Total 550 - Water & Sewer Purchased	\$1,364,615	2,744,140	2,781,189	\$37,049	1.4%
				600 - Payroll Expenses					
				601 - Salaries	\$350,608	730,887	832,533	\$101,646	13.9%
				602 - Overtime Premium	\$15,182	11,406	13,497	\$2,091	18.3%
				603 - Taxable Benefits	\$65,887	78,395	94,032	\$15,637	19.9%
				604 - On Call Salaries	\$5,850	11,700	17,550	\$5,850	50.0%
				605 - FICA/Medicare	\$32,844	63,678	73,257	\$9,579	15.0%
				607 - Employee Insurance - HSA Fees	\$77	150	150	\$0	0.0%
				607 - Employee Insurance - Delta	\$4,770	9,749	12,821	\$3,072	31.5%
				607 - Employee Insurance - Life	\$533	1,226	1,362	\$136	11.1%
				607 - Employee Insurance - Medical	\$75,521	153,465	144,946	(\$8,519)	-5.6%
				607 - Employee Insurance - Vision	\$1,090	2,238	2,853	\$615	27.5%
				609 - Pension	\$58,288	110,527	124,298	\$13,771	12.5%
				610 - HCSP	\$14,244	29,238	34,020	\$4,782	16.4%
				Total 600 - Payroll Expenses	\$624,894	1,202,659	1,351,318	\$148,659	12.4%





2025 ADOPTED Budget - December 12, 2024



UTILITY DEPARTMENT

		ACTUALS	B U D G E T S			
		Jan-Jun 2024	2024	PROP. 2025	2024 to 2025 CHANGE	
	611 - Building & Equipment Expenses					
	611-AB - Administration Building					
	620-AB - R&M	\$4,943	10,000	10,000	\$0	0.0%
	643-AB - Computer Serv. & Supp.	\$24,510	35,000	40,000	\$5,000	14.3%
	645-AB - Operating Supplies	\$3,506	4,000	7,000	\$3,000	75.0%
	665-AB - Utilities	\$4,619	8,000	8,500	\$500	6.3%
	668-AB - Telecommunications	\$7,012	16,000	16,000	\$0	0.0%
	677-AB - Leased Equipment	\$6,905	13,000	14,000	\$1,000	7.7%
	678-AB - Cleaning Services	\$3,126	5,700	7,000	\$1,300	22.8%
	681-AB - Alarm Service	\$276	552	552	\$0	0.0%
	Total 611-AB - Administration Building	\$54,897	92,252	103,052	\$10,800	11.7%
	611-LB - Lift & Booster Stations					
	620-LB - R&M	\$10,463	30,000	30,000	\$0	0.0%
	645-LB - Operating Supplies	\$0	1,000	1,000	\$0	0.0%
	665-LB - Utilities	\$15,073	25,000	27,500	\$2,500	10.0%
	668-LB - Telecommunications	\$1,879	3,200	4,000	\$800	25.0%
	Total 611-LB - Lift & Booster Stations	\$27,415	59,200	62,500	\$3,300	5.6%
	611-MF - Maintenance Facility					
	620-MF - R&M	\$36,696	35,000	50,000	\$15,000	42.9%
	643-MF - Computer Serv. & Supp.	\$13,969	32,000	30,000	(\$2,000)	-6.3%
	645-MF - Operating Supplies	\$8,755	30,000	20,000	(\$10,000)	-33.3%
	665-MF - Utilities	\$9,751	20,000	20,000	\$0	0.0%
	668-MF - Telecommunications	\$7,742	12,000	15,000	\$3,000	25.0%
	678-MF - Cleaning Services	\$3,126	5,700	7,000	\$1,300	22.8%
	681-MF - Alarm Service	\$612	1,212	1,212	\$0	0.0%
	Total 611-MF - Maintenance Facility	\$80,651	135,912	143,212	\$7,300	5.4%
	Total 611 - Building & Equipment Expenses	\$162,963	287,364	308,764	\$21,400	7.4%



2025 ADOPTED Budget - December 12, 2024



UTILITY DEPARTMENT

		ACTUALS	B U D G E T S			
		Jan-Jun 2024	2024	PROP. 2025	2024 to 2025 CHANGE	
	670 - Other Expenses					
	620 - Repairs & Maintenance - Other					
	620 - R&M - System	\$44,312	80,000	80,000	\$0	0.0%
	625 - R&M - Root Foaming	\$6,758	9,000	9,000	\$0	0.0%
	Total 620 - Repairs & Maintenance - Other	\$51,070	89,000	89,000	\$0	0.0%
	630 - Professional Services					
	631 - Prof. Serv. - Engineers	\$6,508	25,000	30,000	\$5,000	20.0%
	632 - Prof. Services - Auditors	\$6,700	6,900	6,968	\$68	1.0%
	635 - Prof. Serv. - Attorneys	\$0	50,000	25,000	(\$25,000)	-50.0%
	635 - Prof. Serv. - Other	\$0	250	0	(\$250)	-100.0%
	Total 630 - Professional Services	\$13,208	82,150	61,968	(\$20,182)	-24.6%
	650 - Employee Related Expenses					
	651 - Uniforms	\$904	3,750	4,800	\$1,050	28.0%
	652 - Transportation & Mileage	\$7,799	16,000	16,000	\$0	0.0%
	653 - Employee Training	\$6,517	10,000	15,000	\$5,000	50.0%
	656 - Misc. Employee Expenses	\$10	100	100	\$0	0.0%
	Total 650 - Employee Related Expenses	\$15,230	29,850	35,900	\$6,050	20.3%
	671 - Meters & Supplies	\$33,995	150,000	100,000	(\$50,000)	-33.3%
	672 - Fuel	\$3,706	14,000	8,000	(\$6,000)	-42.9%
	673 - Insurance & Bonds	\$27,396	45,000	60,000	\$15,000	33.3%
	676 - Postage	\$10,015	18,000	20,000	\$2,000	11.1%
	700 - Bank Fees	\$0	250	250	\$0	0.0%
	701 - Bad Debt Expense	\$3,427	0	0	\$0	0.0%
	709 - Printing & Publishing	\$3,995	20,000	15,000	(\$5,000)	-25.0%
	710 - Accounting Chargeback	\$0	0	15,000	\$15,000	100.0%
	711 - Membership & Dues	\$13,410	15,000	26,000	\$11,000	73.3%
	712 - Miscellaneous Expense	\$0	250	250	\$0	0.0%
	Total 670 - Other Expenses	\$175,451	262,500	244,500	(\$18,000)	-6.9%
	Total Expenses	\$2,327,922	\$4,697,663	4,872,640	\$174,977	3.7%
	Net Ordinary Revenue	(\$12,058)	305,867	272,221	(\$33,646)	-11.0%
	856 - Transfers Out to Capital Reserves	\$545,872	305,867	272,221	(\$33,646)	-11.0%
	Net of Revenues and Expenditures - O&M	(\$557,930)	0	0	\$0	0.0%

+5,000 CR



2025 ADOPTED Budget - December 12, 2024



UTILITY DEPARTMENT

	ACTUALS	B U D G E T S		
	Jan-Jun 2024	2024	PROP. 2025	2024 to 2025 CHANGE
O&M Cash @ 11/30/24	\$434,049			
Capital Reserves Cash	\$3,475,895			
Debt Services Cash	\$486,706			
TOTAL CASH	\$4,396,650			



2025 ADOPTED Budget - December 12, 2024

Wages & Fringe Benefits

UTILITY DEPARTMENT

NAME	2024 Rate	2.0% COLA	2025 Rate	TOTAL	TAXABLE BENEFITS							Total Taxable Benefits	TOTAL EARNINGS	Pension @ 15.92%	HCSP \$315	Employee Insurance - MONTHLY COSTS					FICA	HIRE DATE	TOTAL	2025
					OT Prem.	On Call	Ed/Cert.	Medical	Bonus	%	Longevity \$					s/r	Dental	Life	Medical	Vision				
Allen, D.	\$35.88	\$0.72	\$36.60	\$80,698	\$2,287	\$2,925	\$2,421		\$6,000	5%	\$4,035	\$12,456	\$98,366	\$14,705	\$3,780	F	\$129	\$11	\$1,667	\$28	\$7,525	2007	\$126,211	18
Foster, G.	\$35.88	\$0.72	\$36.60	\$80,698	\$2,287	\$2,925	\$403		\$3,000	6%	\$4,842	\$8,245	\$94,155	\$14,512	\$3,780	C	\$57	\$11	\$1,043	\$16	\$7,203	2003	\$120,778	22
Wilson, R.	\$29.50	\$0.59	\$30.09	\$66,348	\$1,881	\$2,925	\$332		\$6,000	0%	\$0	\$6,332	\$77,486	\$11,381	\$3,780	F	\$129	\$11	\$1,211	\$28	\$5,928	2024	\$99,954	1
New Technician			\$27.00	\$59,535	\$1,688	\$2,925				0%	\$0	\$0	\$64,148	\$10,212	\$3,780	F	\$129	\$11	\$1,211	\$28	\$4,907	2025	\$84,426	-
Burton, M.	\$3,620.56	\$72.41	\$3,692.97	\$96,017					\$6,000	4%	\$3,841	\$9,841	\$105,858	\$15,897	\$3,780	F	\$129	\$11	\$2,721	\$28	\$8,098	2017	\$136,522	8
Lockie, K.	\$68.05	\$1.36	\$69.41	\$64,969					\$0	0%	\$0	\$0	\$64,969	\$0	\$0		\$0	\$0	\$0	\$0	\$4,970	N/A	\$69,939	N/A
Harding, R.	\$48.10	\$0.96	\$49.06	\$108,182	\$3,066	\$2,925	\$3,245		\$6,000	6%	\$6,491	\$15,736	\$129,909	\$19,726	\$3,780	F	\$129	\$11	\$1,950	\$28	\$9,938	2003	\$165,472	22
Jensen, C.	\$24.88	\$0.50	\$25.38	\$52,785					\$6,000	1%	\$528	\$6,528	\$59,313	\$8,487	\$3,780	F	\$129	\$11	\$0	\$28	\$4,537	2022	\$76,286	3
Millett, R.*	\$35.88	\$0.72	\$36.60	\$80,698	\$2,287	\$2,925	\$403	\$10,162	\$6,000	3%	\$2,421	\$18,986	\$104,896	\$14,127	\$3,780	C	\$57	\$11	\$0	\$16	\$8,025	2018	\$130,911	7
Skryki, A.***	\$37.54	\$0.75	\$38.29	\$67,583	\$0		\$2,027		\$0	5%	\$3,379	\$5,407	\$72,990	\$7,299	\$0		\$0	\$11	\$0	\$0	\$5,584	2014	\$85,884	11
Smith, L.	\$35.36	\$0.71	\$36.07	\$75,020	\$0		\$2,251		\$6,000	3%	\$2,251	\$10,501	\$85,521	\$7,952	\$3,780	F	\$129	\$11	\$1,700	\$28	\$6,542	2019	\$105,664	6
ANNUAL TOTALS	\$361.06			\$832,533	\$13,497	\$17,550	\$11,083	\$10,162	\$45,000		\$27,787	\$94,032	\$957,611	\$124,298	\$34,020		\$12,821	\$1,362	\$144,946	\$2,853	\$73,257			
TOTAL BENEFITS																					TB %	49.6%		

* Does not receive Medical Insurance, gets Taxable Benefits pay as compensation

*** 32 hours per week with Benefits

TOTAL	\$832,533	\$13,497		\$11,083	\$10,162
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\$27,787	\$94,032	\$957,611	\$124,298	\$34,020		\$12,821	\$1,362	\$144,946	\$2,853	\$73,257
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EDUCATION:	
Bachelor's	3%
Associate's	2%

LONGEVITY:	
2-3 Yrs.	0.01
4-5 Yrs.	0.02
6-7 Yrs.	0.03
8-9 Yrs.	0.04
10-19 Yrs.	0.05
20+ Yrs.	0.06

CERT:	
S1	3%
S2	2%
S3	1%
S4	.5%

Anticipated Medical Insurance Increase

1.05

Insurances		
		CURRENT
Delta	Single	\$28.62
	Couple	\$57.06
	Family	\$129.06
Vision	Single	\$9.68
	Couple	\$15.73
	Family	\$27.83
Life	All	\$11.35

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CHARTER TOWNSHIP OF SUPERIOR
REPORT ON AUDIT OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

CHARTER TOWNSHIP OF SUPERIOR

TOWNSHIP OFFICIALS

Supervisor – Emily Dabish Yahkind
Clerk – Angela Robinson
Treasurer – Lisa Lewis

BOARD OF TRUSTEES

Emily Dabish Yahkind
Angela Robinson
Lisa Lewis
Kenneth Schwartz
Sarah Devereaux
Dana Greene
Brenda McKinney

LEGAL COUNSEL

Castlebury & Lucas Law

TOWNSHIP AUDITORS

Pfeffer, Hanniford & Palka
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

May 31, 2025

To the Board of Trustees
Charter Township of Superior
3040 North Prospect
Ypsilanti, MI 48198

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Charter Township of Superior, Michigan, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Charter Township of Superior, Michigan, as of December 31, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Township and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Township's basic financial statements. The accompanying supplementary information such as the combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Pfeffer, Hanniford & Palka, P.C.

PFEFFER, HANNIFORD & PALKA
Certified Public Accountants

MANAGEMENT DISCUSSION AND ANALYSIS

Management Discussion and Analysis

December 31, 2024

Within this section of the Charter Township of Superior's annual financial report, the Township's management is providing a narrative discussion and analysis of the financial activities of the Township for the fiscal year ended December 31, 2024. This narrative discusses and analyzes the activity within the context of the accompanying financial statements and disclosures following this section. The discussion focuses on the Township's primary government and, unless otherwise noted, component units reported separately from the primary government are not included.

Overview of the Financial Statements

Management's Discussion and Analysis introduces the Township's basic financial statements. The basic financial statements include government-wide financial statements, fund financial statements, and notes to the financial statements. The Township also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The Township's annual reports include two government-wide financial statements. These statements provide both long-term and short-term information about the Township's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statement of Net Position. This is the Township-wide statement of position presenting information that includes all the Township's assets, deferred outflows, liabilities, and deferred inflows, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Township, as a whole, is improving or deteriorating. Evaluation of the overall health of the Township may extend to various non-financial factors as well.

The second government-wide statement is the Statement of Activities, which reports how the Township's net position changed during the current fiscal year. The design of this statement is to show the financial reliance of the Township's distinct activities or functions on the revenues generated by the Township.

Both government-wide financial statements distinguish governmental activities of the Township that are principally supported by taxes and revenue sharing from the business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include such activities as general government, public safety, and public works departments. Business-type activities include water & sewer utility operations. Fiduciary activities (such as tax collection) are not included in the government-wide statements since these assets are not available to fund Township programs.

The Township's financial reporting includes all the funds of the Township (primary government) and, additionally, organizations for which the Township is accountable (component units). The Township had no component units.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Township uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Township's most significant funds rather than the Township as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data is provided in the combining statements later in this report.

The Township has three kinds of funds:

Governmental funds are reported in the financial statements and encompass essentially the same functions as governmental activities in the government-wide financial statements except with a different focus on the financial activity. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of these resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term. Since the focus of the government-wide financial statements includes a long-term view, a reconciliation of these fund balances has been completed to detail its relation to net assets.

Proprietary funds are reported in the financial statements and are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Fiduciary funds are reported in the fiduciary fund financial statements but are excluded from the government-wide statements. Fiduciary fund financial statements report resources that are not available to fund Township activities.

Notes to the financial statements

The accompanying notes to the financial statements provide information essential to a full understanding of both the government-wide and fund financial statements.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Other supplementary information includes details by fund for receivables, payables, transfers, and payments within the reporting entity.

Major funds are reported in the basic financial statements as discussed. Combining and individual statements and schedules for nonmajor funds are presented in a subsequent section of this report.

Financial analysis of the Township as a whole

The Township's net position included under governmental activities (full accrual – GASB 34) increased by \$2,068,175 including prior period adjustments of \$620,776. The net position included under business type activities increased by \$354,136 after prior period adjustments that reduced net position by \$570,776.

The Township's total net position at the end of the year was \$38,548,040. This is a \$2,422,311 increase over last year's net position of \$36,175,729 after the \$50,000 net prior period adjustment. The prior period adjustment was necessary to record a parcel of land previously acquired by the Township that had not been recorded and re-allocation of net position between the Governmental Activities and business type activities relating to re-allocation of the net pension liability and related activities.

The following tables provide a summary of the Township's financial activities and changes in net position:

CHARTER TOWNSHIP OF SUPERIOR

**SUMMARY OF NET POSITION
DECEMBER 31, 2024 AND 2023**

	Governmental Activities			Business Type Activities			Totals		
	12/31/2024	12/31/	Increase (Decrease)	12/31/2024	12/31/	Increase (Decrease)	12/31/2024	12/31/	Increase (Decrease)
ASSETS									
Current and other assets	\$ 17,809,610	\$ 17,248,694	\$ 560,916	\$ 6,096,901	\$ 5,928,593	\$ 168,308	\$ 23,906,511	\$ 23,177,287	\$ 729,224
Capital assets	11,510,345	9,159,421	2,350,924	21,521,928	21,254,157	267,771	33,032,273	30,413,578	2,618,695
Total assets	29,319,955	26,408,115	2,911,840	27,618,829	27,182,750	436,079	56,938,784	53,590,865	3,347,919
DEFERRED OUTFLOWS OF RESOURCES									
Pension investment activities	572,046	1,121,134	(549,088)	\$ 135,807		135,807	707,853	1,121,134	(413,281)
LIABILITIES									
Other liabilities	5,591,374	5,407,052	184,322	1,319,347	1,084,631	234,716	6,910,721	6,491,683	419,038
Unearned revenues	915,181	1,520,667	(605,486)				915,181	1,520,667	(605,486)
Long-term liabilities	1,890,256	2,010,703	(120,447)	2,632,353	2,649,319	(16,966)	4,522,609	4,660,022	(137,413)
Total liabilities	8,396,811	8,938,422	(541,611)	3,951,700	3,733,950	217,750	12,348,511	12,672,372	(323,861)
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenues	6,750,086	5,913,898	836,188				6,750,086	5,913,898	836,188
NET POSITION									
Net investment in capital assets	9,685,345	7,038,718	2,646,627	18,749,575	18,464,838	284,737	28,434,920	25,503,556	2,931,364
Restricted	6,207,131	5,676,838	530,293				6,207,131	5,676,838	530,293
Unrestricted	(1,147,372)	(38,627)	(1,108,745)	5,053,361	4,983,962	69,399	3,905,989	4,945,335	(1,039,346)
Total net position	\$ 14,745,104	\$ 12,676,929	\$ 2,068,175	\$ 23,802,936	\$ 23,448,800	\$ 354,136	\$ 38,548,040	\$ 36,125,729	\$ 2,422,311

CHARTER TOWNSHIP OF SUPERIOR

SUMMARY OF CHANGES IN NET POSITION FOR THE YEARS ENDING DECEMBER 31, 2024 AND 2023

	Governmental Activities			Business Type Activities			Totals		
	12/31/2024	12/31/2023	Increase (Decrease)	12/31/2024	12/31/2023	Increase (Decrease)	12/31/2024	12/31/2023	Increase (Decrease)
REVENUES									
Program revenues									
Charges for services	\$ 1,058,700	\$ 956,341	\$ 102,359	\$ 4,981,278	\$ 4,784,626	\$ 196,652	\$ 6,039,978	\$ 5,740,967	\$ 299,011
Capital/operating grants and contributions	1,266,019	336,676	929,343	1,220,432	1,495,128	(274,696)	2,486,451	1,831,804	654,647
General revenues									
Taxes	5,986,585	5,598,094	388,491				5,986,585	5,598,094	388,491
Special assessments	117,668	110,929	6,739				117,668	110,929	6,739
Licenses and permits	165,666	186,715	(21,049)				165,666	186,715	(21,049)
State grants	1,672,941	1,741,998	(69,057)				1,672,941	1,741,998	(69,057)
Interest and rents	520,650	408,771	111,879	153,398	110,078	43,320	674,048	518,849	155,199
Other revenue	159,101	320,098	(160,997)	23,790	11,716	12,074	182,891	331,814	(148,923)
Gain (loss) on sale of assets	82,569		82,569	(105,022)	(167,625)	62,603	(22,453)	(167,625)	145,172
Total revenues	11,029,899	9,659,622	1,370,277	6,273,876	6,233,923	39,953	17,303,775	15,893,545	1,410,230
EXPENSES									
General government	2,185,615	1,755,535	430,080				2,185,615	1,755,535	430,080
Public safety	5,252,297	5,121,841	130,456				5,252,297	5,121,841	130,456
Public works	795,252	681,959	113,293				795,252	681,959	113,293
Community and economic development	759,840	831,312	(71,472)				759,840	831,312	(71,472)
Recreation and culture	515,893	567,921	(52,028)				515,893	567,921	(52,028)
Interest on long-term debt	73,603	78,583	(4,980)				73,603	78,583	(4,980)
Utility system				5,348,964	5,079,573	269,391	5,348,964	5,079,573	269,391
Total expenses	9,582,500	9,037,151	545,349	5,348,964	5,079,573	269,391	14,931,464	14,116,724	814,740
CHANGE IN NET POSITION	1,447,399	622,471	824,928	924,912	1,154,350	(229,438)	2,372,311	1,776,821	595,490
BEGINNING NET POSITION	12,676,929	12,054,458	622,471	23,448,800	22,294,450	1,154,350	36,125,729	34,348,908	1,776,821
PRIOR PERIOD ADJUSTMENT	620,776		620,776	(570,776)		(570,776)	50,000		50,000
ENDING NET POSITION	\$ 14,745,104	\$ 12,676,929	\$ 2,068,175	\$ 23,802,936	\$ 23,448,800	\$ 354,136	\$ 38,548,040	\$ 36,125,729	\$ 2,422,311

Financial Analysis of the Township's Major Funds

For the year ended December 31, 2024, there were four major funds:

1. **General Fund** - In compliance with GASB Standards, the Parks and Recreation Fund and the Trust and Agency Fund have been consolidated with the General Fund. The General fund balance decreased by \$1,329,426. This was primarily due to substantial pathway construction projects invested into the community.
2. **Fire Operating Fund** - The operations of the Fire Fund resulted in a decrease in its fund balance of \$428,987. Increases in all revenue sources were offset by increases in expenditures, primarily capital outlay.
3. **Law Enforcement Fund** - The Law Fund increased its fund balance by \$875,590. Income from taxes increased significantly and expenditures fell.
4. **American Rescue Plan Act Fund (ARPA Fund)** - The ARPA Fund increased its fund balance by \$54,920 directly related to interest income. In the near future, the Township expects large amounts of federal grant revenue to be recognized in this fund, as well as large expenditures relating to approved projects.

General Fund Budgetary Highlights

The General Fund adopted its budget prior to the fiscal year in accordance with Public Act 493 of 2000. Expenditures are budgeted by activity.

Capital Asset and Debt Administration

There were \$2,709,242 in depreciable capital asset additions under governmental activities this year. The majority of the additions were related to ongoing construction in progress projects (\$2,560,519). The remaining purchases included a septic field for Dixboro Schoolhouse, renovations at fire station #2, a trailer for parks and recreation's use as well as a 2024 Ford 350 pick-up.

There were eight projects in process at the beginning of the fiscal year of which four of the projects were completed, leaving four unfinished projects as of December 31, 2024. The Township incurred \$2,560,519 in additional costs for these in fiscal 2024. For a detailed listing of these projects see Note 4.

The Township general fund received net proceeds of \$182,569 for a vacant parcel of land with a cost of \$100,000 netting a gain of \$82,569.

The business-type activities added \$1,259,727 of depreciable assets for the fiscal year ended December 31, 2024, of which \$743,000 was added in utility infrastructure by developers throughout the Township.

Disposals for inactive assets were recorded after management's review of the asset listing.

The business-type activities began the year with \$39,055 of construction in progress and incurred an additional \$41,479 in costs. Construction in progress activity is described in Note 4 of the Notes to Financial Statements. There is only one project in progress under the business type activities as of December 31, 2024.

New bonds were issued in 2020 from the Michigan Finance Authority's State Revolving Fund. Total bond proceeds available are \$3,230,000. The outstanding balance as of December 31, 2023, was \$2,789,319. The Township utilized an additional \$123,034, and made a principal payment of \$140,000, leaving a balance of \$2,772,353 at December 31, 2024. Draws are requested to reimburse the Utility Fund for approved upgrades to the current water and sewer systems as incurred.

In 2022, the Township purchased land in the amount of \$2,408,280 through a land contract payable. Subsequently, the Township issued refunding bonds in the amount of \$2,160,000, with a bond premium of \$83,415 to pay off the land contract. See Note 6 for additional details related to the transaction.

Economic Conditions and Future Activities

The Township's overall net equity under the modified accrual method for governmental activities decreased by (687,521). The biggest decrease was in the General Fund with a decrease of (\$1,329,426). Management realizes the significance of the decrease and understands the reasons for the decrease. Management also believes if economic factors remain positive, with a reduction in spending on large capital outlay projects, its overall equity for governmental activities will rebound with steady increases over the next several years.

Under the Township's water and sewer activities, its overall net position increased by \$354,136. There was \$743,000 of new infrastructure added to the system by developers which was a big reason for the increase. However, due to ongoing repairs and improvements to an aging system, cash outflows exceeded inflows under operating activities as can be seen on Page 25. Management is reviewing rates charged to customers and operating expenses in an attempt to increase its cash flows.

Contacting the Township's Financial Management

This report is designed to provide a general overview of the Township's financial position and comply with finance-related regulations. If you have any further questions about this report or request additional information, please contact the Charter Township of Superior at 3040 North Prospect, Ypsilanti, Michigan, 48198.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CHARTER TOWNSHIP OF SUPERIOR

STATEMENT OF NET POSITION
DECEMBER 31, 2024

	Primary Government		
	Governmental	Business-type	
	Activities	Activities	Total
ASSETS			
Cash and investments	\$ 10,332,220	\$ 4,669,276	\$ 15,001,496
Receivables:			
Taxes	5,664,622		5,664,622
Special assessments	119,587		119,587
State shared revenues	300,453		300,453
Accounts	470,399	1,140,873	1,611,272
Leases	380,561		380,561
Intergovernmental balances	(61,737)	61,737	
Inventory		53,649	53,649
Prepaid expenditures	477,536	158,233	635,769
Capital assets			
Assets not being depreciated	4,999,350	290,997	5,290,347
Assets, net of depreciation	6,510,995	21,230,931	27,741,926
Total assets	29,193,986	27,605,696	56,799,682
DEFERRED OUTFLOWS OF RESOURCES			
Pension related activities	572,046	135,807	707,853
LIABILITIES			
Accounts payable	1,374,689	216,579	1,591,268
Accrued wages	133,040	32,246	165,286
Accrued compensated absences	644,885	147,332	792,217
Accrued interest	12,550	13,862	26,412
Unearned revenues	915,181		915,181
Net pension liability	3,185,241	756,195	3,941,436
Long-term obligations			
Other due within one year	115,000	140,000	255,000
Other due in more than one year	1,890,256	2,632,353	4,522,609
Total liabilities	8,270,842	3,938,567	12,209,409
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	6,750,086		6,750,086
NET POSITION			
Invested in capital assets, net of related debt	9,685,345	18,749,575	28,434,920
Restricted for:			
Fire protection	1,988,422		1,988,422
Police protection	3,666,109		3,666,109
Public works	375,061		375,061
Legal defense	177,539		177,539
Unrestricted	(1,147,372)	5,053,361	3,905,989
Total net position	\$ 14,745,104	\$ 23,802,936	\$ 38,548,040

The accompanying notes are an integral part of the financial statements.

CHARTER TOWNSHIP OF SUPERIOR

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities						
General government	\$ (2,185,615)	\$ 239,525	\$ 1,224,019	\$ (722,071)	\$	\$ (722,071)
Public safety - fire	(3,301,050)		42,000	(3,259,050)		(3,259,050)
Public safety - police	(1,951,247)	319,096		(1,632,151)		(1,632,151)
Public works	(795,252)			(795,252)		(795,252)
Community and economic development	(759,840)	500,079		(259,761)		(259,761)
Recreation and culture	(515,893)			(515,893)		(515,893)
Interest on long-term debt	(73,603)			(73,603)		(73,603)
Total governmental activities	(9,582,500)	1,058,700	1,266,019	(7,257,781)		(7,257,781)
Business-type activities						
Utility fund	(5,348,964)	4,981,278	1,220,432		852,746	852,746
Total	\$ (14,931,464)	\$ 6,039,978	\$ 2,486,451	(7,257,781)	852,746	(6,405,035)
General revenues						
Taxes				5,986,585		5,986,585
Special assessments				117,668		117,668
Licenses and permits				165,666		165,666
State grants				1,672,941		1,672,941
Fines and forfeits				10,770		10,770
Interest and rents				520,650	153,398	674,048
Other revenue				148,331	23,790	172,121
Gain/(loss) on disposal of assets				82,569	(105,022)	(22,453)
Total general revenues				8,705,180	72,166	8,777,346
Changes in net position				1,447,399	924,912	2,372,311
Net position, January 1, 2024				12,676,929	23,448,800	36,125,729
Prior period adjustment				620,776	(570,776)	50,000
Net position, December 31, 2024				\$ 14,745,104	\$ 23,802,936	\$ 38,548,040

The accompanying notes are an integral part of the financial statements.

FUND FINANCIAL STATEMENTS

CHARTER TOWNSHIP OF SUPERIOR

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2024**

	General Fund	Fire Fund	Law Enforcement Fund	ARPA Fund	Nonmajor Funds	Totals
ASSETS						
Cash and cash equivalents	\$ 2,185,933	\$ 2,187,259	\$ 3,927,613	\$ 884,794	\$ 1,146,621	\$ 10,332,220
Receivables:						
Taxes	642,018	2,812,677	2,209,927			5,664,622
Special assessments					119,587	119,587
State grants	300,453					300,453
Due from other funds	20,488	2,048			80	22,616
Leases	380,561					380,561
Other	312,749	8,998	140,738			462,485
Other current assets:						
Prepaid expenditures	162,524	293,914	3,600		17,498	477,536
Total assets	<u>\$ 4,004,726</u>	<u>\$ 5,304,896</u>	<u>\$ 6,281,878</u>	<u>\$ 884,794</u>	<u>\$ 1,283,786</u>	<u>\$ 17,760,080</u>
LIABILITIES						
Accounts payable	\$ 1,139,427	\$ 16,023	\$ 124,112	\$ 40,000	\$ 11,825	\$ 1,331,387
Accrued wages	50,065	74,747			8,228	133,040
Accrued interest	12,550					12,550
Accrued compensated absences	5,687	28,503			301	34,491
Unearned revenue	108,295			781,450	25,436	915,181
Due to other funds	91,210	25,953			2,578	119,741
Total liabilities	<u>1,407,234</u>	<u>145,226</u>	<u>124,112</u>	<u>821,450</u>	<u>48,368</u>	<u>2,546,390</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - leases	363,316					363,316
Unavailable revenue - taxes	723,865	3,171,248	2,491,657			6,386,770
Total deferred inflows of resources	<u>1,087,181</u>	<u>3,171,248</u>	<u>2,491,657</u>			<u>6,750,086</u>
FUND BALANCE						
Nonspendable for prepaids	162,524	293,914	3,600		17,498	477,536
Restricted for:						
Fire Protection		1,694,508				1,694,508
Police Protection			3,662,509			3,662,509
Tree preservaton fund	241,425				133,636	375,061
Legal defense					157,539	157,539
Committed for:						
Building reserve	355,731					355,731
Capital improvement	60,050			63,344		123,394
Compensated absences	94,994				8,716	103,710
Non-motorized trails	30,194					30,194
Parks and recreation	85,222					85,222
Right of Way	26,916					26,916
Ordinance enforcement					898,029	898,029
Assigned for future budget deficits	146,819				20,000	166,819
Unassigned	306,436					306,436
Total fund equity	<u>1,510,311</u>	<u>1,988,422</u>	<u>3,666,109</u>	<u>63,344</u>	<u>1,235,418</u>	<u>8,463,604</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 4,004,726</u>	<u>\$ 5,304,896</u>	<u>\$ 6,281,878</u>	<u>\$ 884,794</u>	<u>\$ 1,283,786</u>	<u>\$ 17,760,080</u>

The accompanying notes are an integral part of the financial statements.

CHARTER TOWNSHIP OF SUPERIOR

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2024

Total governmental fund balance per balance sheet		\$ 8,463,604
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:		
Historical cost	\$ 17,006,021	
Depreciation	<u>(5,495,676)</u>	
Capital assets net of depreciation		11,510,345
Pension related activities are not a consumption of current resources and therefore are reported as deferred outflows of resources in the Statement of Net Position:		
		572,046
Pension liabilities, net of pension plan fiduciary net position, are not due and payable in the current period and are not reported in the fund financial statements:		
Net pension liability		(3,185,241)
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. This includes:		
Bonds payable	(1,940,000)	
Bond premium	(65,256)	
Compensated absences	<u>(610,394)</u>	
Total		<u>(2,615,650)</u>
Net position of governmental activities		<u><u>\$ 14,745,104</u></u>

The accompanying notes are an integral part of the financial statements.

CHARTER TOWNSHIP OF SUPERIOR

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

	General Fund	Fire Fund	Law Enforcement Fund	ARPA Fund	Nonmajor Funds	Totals
REVENUES						
Taxes	\$ 745,906	\$ 2,934,785	\$ 2,305,894	\$	\$	\$ 5,986,585
Licenses and permits	165,666					165,666
Special assessments					117,668	117,668
Federal grants		42,000		540,253		582,253
State grants	1,668,625	2,138	2,178			1,672,941
Contributions from local units	683,766					683,766
Charges for services	239,525		319,096		500,079	1,058,700
Fines and forfeits			10,770			10,770
Interest and rents	124,529	112,115	186,517	55,487	42,002	520,650
Other revenue	106,548	41,783				148,331
Total revenues	<u>3,734,565</u>	<u>3,132,821</u>	<u>2,824,455</u>	<u>595,740</u>	<u>659,749</u>	<u>10,947,330</u>
EXPENDITURES						
General government	1,820,385			166,066	26,854	2,013,305
Public safety		2,915,519	1,948,865			4,864,384
Public works	704,686				90,566	795,252
Community and economic development	357,893				401,947	759,840
Recreation and culture	429,113			57,234		486,347
Capital outlay						
General government	1,745,433					1,745,433
Fire protection		646,289		317,520		963,809
Debt Service						
Debt - principal	110,000					110,000
Debt - interest	79,050					79,050
Total expenditures	<u>5,246,560</u>	<u>3,561,808</u>	<u>1,948,865</u>	<u>540,820</u>	<u>519,367</u>	<u>11,817,420</u>
Net revenues over (under) expenditures	<u>(1,511,995)</u>	<u>(428,987)</u>	<u>875,590</u>	<u>54,920</u>	<u>140,382</u>	<u>(870,090)</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from sale of assets	182,569					182,569
Net changes in fund balances	<u>(1,329,426)</u>	<u>(428,987)</u>	<u>875,590</u>	<u>54,920</u>	<u>140,382</u>	<u>(687,521)</u>
FUND BALANCE, JANUARY 1, 2024	<u>2,839,737</u>	<u>2,417,409</u>	<u>2,790,519</u>	<u>8,424</u>	<u>1,095,036</u>	<u>9,151,125</u>
FUND BALANCE, DECEMBER 31, 2024	<u>\$ 1,510,311</u>	<u>\$ 1,988,422</u>	<u>\$ 3,666,109</u>	<u>\$ 63,344</u>	<u>\$ 1,235,418</u>	<u>\$ 8,463,604</u>

The accompanying notes are an integral part of the financial statements.

CHARTER TOWNSHIP OF SUPERIOR

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2024

Net change in fund balances - governmental funds \$ (687,521)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets are allocated over their useful lives as depreciation expense. The amount by which capital outlay exceeded depreciation is as follows:

Capital outlay	\$ 2,709,242
Depreciation expense	(308,318)
(Gain) on disposal of asset	<u>(100,000)</u>

Net change 2,300,924

Repayment of bond and contract payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:

Repayment of bonds payable	110,000
Bond premium amortization	<u>5,447</u>

Net change 115,447

Accrued absences for vacation and sick time for the employees is recorded on the Statement of Net Position: (72,474)

Some pension contributions in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in the Governmental Fund:

Change in net pension activity	<u>(208,977)</u>
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Change in net position \$ 1,447,399

The accompanying notes are an integral part of the financial statements.

CHARTER TOWNSHIP OF SUPERIOR

**PROPRIETARY FUND - UTILITY FUND
STATEMENT OF NET POSITION
DECEMBER 31, 2024**

CURRENT ASSETS

Cash and investments	\$ 4,669,276
Receivables:	
Due from other funds	74,870
Accounts	983,051
Other	157,822
Inventory	53,649
Prepaid expenses	<u>158,233</u>

Total current assets \$ 6,096,901

PROPERTY, PLANT AND EQUIPMENT

Capital assets, not depreciated	290,997
Capital assets, depreciated, net	<u>21,230,931</u>

Property, plant and equipment 21,521,928

Total assets \$ 27,618,829

DEFERRED OUTFLOWS OF RESOURCES

Pension related activities	<u>135,807</u>
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CURRENT LIABILITIES

Accounts payable	\$ 216,579
Accrued interest	13,862
Accrued wages	32,246
Accrued sick and vacation	147,332
Due to other funds	13,133
Net pension liability	756,195
Bonds payable	<u>140,000</u>

Total current liabilities \$ 1,319,347

LONG-TERM OBLIGATIONS

Bonds payable	<u>2,632,353</u>
---------------	------------------

Total liabilities 3,951,700

NET POSITION

Invested in capital assets, net of related debt	18,749,575
Unrestricted	<u>5,053,361</u>

Total net position \$ 23,802,936

The accompanying notes are an integral part of the financial statements.

CHARTER TOWNSHIP OF SUPERIOR

PROPRIETARY FUND - UTILITY FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2024

OPERATING REVENUES	
Charges for services	\$ 4,961,917
Meter sales	<u>19,361</u>
Total operating revenues	<u>4,981,278</u>
OPERATING EXPENSES	
Water and sewer purchases	2,473,822
Salaries	785,862
Taxable benefits	80,131
Payroll taxes	66,390
Insurance benefits	192,772
Pension expense	160,146
Repairs and maintenance - administration building	28,599
Computer services and supplies	27,693
Supplies	6,768
Utilities	8,801
Telecommunications	13,723
Leased equipment	15,794
Cleaning services	4,168
Lift and booster station expense	57,645
Maintenance facility expense	119,312
System repairs and maintenance	108,459
Professional fees	46,625
Employee expense	25,818
Meters and supplies	62,838
Fuel	9,245
Insurance and bonds	56,205
Bad debt expense	3,427
Depreciation	899,611
Postage	21,770
Printing and publishing	4,856
Membership and dues	15,552
Miscellaneous	<u>35</u>
Total operating expenses	<u>5,296,067</u>
OPERATING (LOSS)	<u>(314,789)</u>
NON-OPERATING REVENUES AND (EXPENSES)	
Gain on disposal of assets	(105,022)
Interest income - operations	153,398
Interest expense - debt	(52,897)
Tap-in fees	456,500
New customer installation fees	20,932
Contributed capital - developers	743,000
Other income	<u>23,790</u>
Total non-operating revenues and (expenses)	<u>1,239,701</u>
Change in net position	924,912
NET POSITION, JANUARY 1, 2024	23,448,800
PRIOR PERIOD ADJUSTMENT	<u>(570,776)</u>
NET POSITION, DECEMBER 31, 2024	<u>\$ 23,802,936</u>

The accompanying notes are an integral part of the financial statements.

CHARTER TOWNSHIP OF SUPERIOR
PROPRIETARY FUND - UTILITY FUND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2024

CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES:

Cash receipts from customers	\$ 4,864,155	
Cash payments to employees for services	(901,435)	
Cash payments to suppliers of goods and services	<u>(4,150,028)</u>	
Net cash (used in) operating activities		\$ (187,308)

**CASH FLOWS FROM (USED IN) CAPITAL AND RELATED
FINANCING ACTIVITIES**

Proceeds from bonds	123,034	
Principal payments on bonds payable	(140,000)	
Interest payments on debt	(50,347)	
Acquisition of fixed assets	(529,404)	
Tap-in fees	456,500	
New customer installation fees	20,932	
Other income	<u>23,790</u>	
Net cash (used in) capital and related financing activities		(95,495)

CASH FLOWS FROM INVESTING ACTIVITIES

Interest on cash and cash equivalents	<u>153,398</u>	
Net (decrease) in cash and cash equivalents		(129,405)

CASH AND CASH EQUIVALENTS, JANUARY 1, 2024

4,798,681

CASH AND CASH EQUIVALENTS, DECEMBER 31, 2024

\$ 4,669,276

**ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH FROM
(USED IN) OPERATING ACTIVITIES:**

Operating loss		\$ (314,789)
Adjustments to reconcile operating income to net cash from (used in) operating activities:		
Depreciation		899,611
Changes in assets and liabilities		
Decrease in accounts receivable		(117,123)
Increase in other receivables		(5,093)
(Increase) in prepaid expenses		(85,653)
(Increase) in inventory		(15,047)
(Decrease) in due to other funds		(61,770)
Increase in accounts payable		(568,004)
Increase in accrued wages		624
Increase in accrued compensated absences		<u>30,324</u>
Increase in accrued compensated absences		<u>49,612</u>
Net cash from operating activities		<u><u>\$ (187,308)</u></u>

NONCASH ACTIVITY

The proprietary fund received noncash developer contributions in the amount of \$743,000 which had no impact on this Statement of Cash Flows.

The accompanying notes are an integral part of the financial statements.

CHARTER TOWNSHIP OF SUPERIOR

FIDUCIARY FUNDS
STATEMENT OF ASSETS AND LIABILITIES
DECEMBER 31, 2024

ASSETS

Cash and investments	\$ 1,602,395
Prepaid expenditures	327,581
Due from others	9,698
Due from other funds	<u>43,302</u>
Total assets	<u>\$ 1,982,976</u>

LIABILITIES

Due to others	\$ 1,975,062
Due to other funds	<u>7,914</u>
Total liabilities	<u>\$ 1,982,976</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

CHARTER TOWNSHIP OF SUPERIOR
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Charter Township of Superior was incorporated February 26, 1979, under the provision of Public Act 90 of 1976, as amended. The policies of the Charter Township of Superior conform to generally accepted accounting principles as applicable to governmental units.

The following is a summary of the more significant policies:

A. BASIC FINANCIAL STATEMENTS

In accordance with GASB Statements, the basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (Statement of Net Position and Statement of Activities) report on the Township as a whole, excluding fiduciary activities. Governmental fund types are reported in the government-wide financial statements using the economic resources measurement focus and the accrual basis of accounting, which includes long-term assets and receivables as well as long-term debt and obligations. The government-wide financial statements focus more on the sustainability of the Township as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. Generally, the effect of interfund activity has been removed from the government-wide financial statements.

The government-wide Statement of Net Position reports all financial and capital resources of the Township (excluding fiduciary funds). It is displayed in a format of assets and deferred outflows of resources less liabilities and deferred inflows of resources equals net position, with the assets and liabilities shown in order of their relative liquidity. Net position is required to be displayed in three components: 1) invested in capital assets 2) restricted, and 3) unrestricted. Invested in capital assets, net of related debt is capital assets net of accumulated depreciation and reduced by outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Restricted net positions are those with constraints placed on their use by either: 1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or 2) imposed by law through constitutional provisions or enabling legislation. Net positions not otherwise classified as restricted, are shown as unrestricted. Generally, the Township would first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

The government-wide Statement of Activities demonstrates the degree to which both direct and indirect expenses of the various functions and programs of the Township are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or identifiable activity. Indirect expenses for administrative overhead are allocated among the functions and activities using a full cost allocation approach and are presented separately to enhance comparability of direct expense between governments that allocate direct expenses and those that do not. Interest on general long-term debt is not allocated to the various functions. Program revenues include: 1) charges to customers or users who purchase, use or directly benefit from goods, services or privileges provided by a particular function or program and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or program. Taxes, unrestricted investment income and other revenues not identifiable with particular functions or programs are included as general revenues. The general revenues support the net costs of the functions and programs not covered by program revenues.

CHARTER TOWNSHIP OF SUPERIOR
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Also, part of the basic financial statements are the fund financial statements for the governmental funds. The focus of the fund financial statements is on major funds, as defined by GASB Standards. Although GASB Standards sets forth minimum criteria for determination of major funds (a percentage of assets, liabilities, revenues, or expenditures of fund category and of the governmental funds combined), it also gives governments the option of displaying other funds as major funds. Other non-major funds are combined in a single column on the fund financial statements.

The Township reports the following major governmental funds:

- The **General Fund** is the Township's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The **Fire Fund** accounts for the activities related to operating fire protection services. This fund is primarily supported through the collection of property taxes.
- The **Law Enforcement Fund** accounts for the activities related to operating police protection services. This fund is primarily supported through the collection of property taxes and charges for services.
- The **American Rescue Plan Act Fund (ARPA Fund)** accounts for receiving and spending the federal grants applicable to the American Rescue Plan Act.

The Township reports the following major proprietary fund:

- The **Utility Fund** accounts for all the activity associated with the operations and maintenance of operating the sewer and water systems of the Township.

B. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The governmental fund financial statements are prepared on a modified accrual basis of accounting. To conform to the modified accrual basis of accounting, certain modifications must be made to the accrual method. These modifications are outlined below:

- Revenue is recorded when it becomes both measurable and available (received within 60 days after year-end). Revenue considered susceptible to accrual includes: property taxes, sales and use taxes, licenses, fees and permits, intergovernmental revenues, charges for services and interest.
- Expenditures are recorded when the related fund liability is incurred. Principal and interest on long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.
- Disbursements for the purchase of capital assets providing future benefits are considered expenditures. Bond/debt proceeds are reported as another financing source.

With this measurement focus, operating statements present increases and decreases in net current assets and unreserved fund balances as a measure of available spendable resources.

CHARTER TOWNSHIP OF SUPERIOR
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

This is the traditional basis of accounting for governmental funds and is also the manner in which these funds are normally budgeted. This presentation is deemed most appropriate to: 1) demonstrate legal and covenant compliance, 2) demonstrate the sources and uses of liquid resources, and 3) demonstrate how the Township's actual revenues and expenditures conform to the annual budget. Since the governmental funds financial statements are presented on a different basis than the governmental activities column of the government-wide financial statements, reconciliations are provided immediately following each fund statement. These reconciliations briefly explain the adjustments necessary to transform the fund financial statements into the governmental activities column of the government-wide financial statements.

The proprietary funds' financial statements are prepared on the same basis (economic resources, measurement focus and accrual basis of accounting) as the government-wide financial statements. Therefore, most lines for the total enterprise funds on the proprietary funds financial statements will directly reconcile to the business-type activities column on the government-wide financial statements. Because the enterprise funds are combined into a single business-type activities column on the government-wide financial statements, certain interfund activities between these funds are eliminated in the consolidation for the government-wide financial statements but are included in the fund columns in the proprietary funds financial statements.

Proprietary funds account for operations where the intent of the Township is that the costs of providing goods or services to the general public on a continuing basis to be financed or recovered primarily through user charges. Under standards set by GASB, enterprise funds are also required for any activity whose principal revenue sources meet any of the following criteria: 1) any activity that has issued debt backed solely by the fees and charges of the activity, 2) if the cost of providing services for any activity, including capital costs such as depreciation or debt service, must legally be recovered through fees and charges of the activity, or 3) it is the policy of the Township to establish activity fees or charges to recover the cost of providing services, including capital costs.

On the proprietary funds financial statements, operating revenues are those that flow directly from the operations of the activity, i.e. charges to customers or users who purchase or use the goods or services of that activity. Operating expenses are those that are incurred to provide those goods or services. Non-operating revenues and expenses are items such as investment income and interest expense that are not a result of the direct operations of the activity.

Private-sector standards of accounting issued prior to December 1, 1989, are generally followed in both the government-wide and enterprise funds reported on the proprietary fund financial statements to the extent that those standards do not conflict with the standards of the Governmental Accounting Standards Board. The government has elected not to follow private-sector standards issued after November 30, 1989, for its business-type activities.

Fiduciary funds account for assets held by the Township in a trustee or agency capacity on behalf of others and, therefore, are not available to support Township programs. The reporting focus is upon net assets and changes in net assets and employs accounting principles similar to proprietary funds. Fiduciary funds are not included in the government-wide financial statements as they are not an asset of the Township available to support Township programs.

C. BUDGETARY DATA

The Township approves budgets for the general, special revenue and debt service funds. Amendments made during the fiscal year are reflected in the budget column of the appropriate financial statement. The budgets are prepared on a modified accrual basis.

CHARTER TOWNSHIP OF SUPERIOR
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. PROPERTY TAXES

The Township property tax is levied each December 1 on the taxable valuation of property located in the Township as of the preceding December 31. Taxable values are established annually by the county and are equalized by the state. Real and personal property in the Township for the 2023 levy (which reflects tax revenues for the December 31, 2024 fiscal year) was assessed at the adjusted taxable value shown below. Taxes are due and payable by February 28. Delinquent real and personal property taxes are returned to the County Treasurer for collection. The 2024 levy (which reflects tax revenues for the December 31, 2025 fiscal year) is also shown for comparative purposes below.

<u>Taxable Value</u>	<u>2023</u>	<u>2024</u>
General Township	\$ 838,384,598	\$ 896,486,631
<u>Millage Rates</u>	<u>2023</u>	<u>2024</u>
General township operations	0.7990	0.7990
Police	2.7146	2.7500
Fire	3.4549	3.5000
Total millage	<u>6.9685</u>	<u>7.0490</u>

E. CAPITAL ASSETS

Under GASB standards, all capital assets, whether owned by governmental activities or business-type activities, are recorded and depreciated in the government-wide financial statements. No long-term capital assets or depreciation are shown in the governmental funds' financial statements.

Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life greater than one year. Land is considered a capital asset regardless of initial cost. Capital assets are recorded at cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at the estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major improvements are capitalized and depreciated over the remaining useful lives of the related capital assets.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Buildings, structures and improvements	10 to 50 years
Machinery and equipment	5 to 40 years

Any capital assets transferred between funds are transferred at their net book value (cost less accumulated depreciation), as of the date of the transfer.

CHARTER TOWNSHIP OF SUPERIOR
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. LEASE RECEIVABLE

The Township is the lessor of a noncancellable lease of cell tower space located on Township land. The Township has lease agreements with four cell phone providers and the Township recognizes a lease receivable and deferred inflow of resources in the General Fund portion of the financial statements.

At the commencement of the lease agreement, the Township initially measures the lease receivable at the present value of payments expected to be received. Subsequently, the lease receivable is reduced by the principal portion of the lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date and subsequently amortized as revenue over the life of the lease term.

The lease term includes the noncancelable period of the lease. Lease payments included in the measurement of lease receivable are composed of fixed payments and purchase option price that the Township is reasonably certain to exercise. Key estimates and judgments included in the calculation include 1) the discount rate used to discount the expected lease receipts to present value, 2) lease term, and 3) lease receipts.

The Township will monitor changes in circumstances that would require a re-measurement of the leases and will re-measure the lease receivable and deferred inflow of resources if certain changes occur that would significantly impact the amount of the lease receivable or deferred inflow of resources.

G. FUND EQUITY

Under Governmental Accounting Standards Board (GASB) standards in the fund financial statements, governmental funds report the following components of fund balance:

- Nonspendable - Amounts that are not in spendable form or are legally or contractually required to be maintained intact.
- Restricted - Amounts that are legally restricted by outside parties, constitutional provisions, or enabling legislation for use for a specific purpose.
- Committed - Amounts that have been formally set aside by the Township board for use for specific purposes. Commitments are made and can be rescinded only via resolution of the Township Board.
- Assigned - Intent to spend resources on specific purposes expressed by the Township Board; or Supervisor, Clerk, and Treasurer; who are authorized by policy approved by the Township Board to make assignments. All current year assignments have been made by the Township Board.
- Unassigned - Amounts that do not fall into any other aforementioned category. This is the residual classification for amounts in the General Fund and represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes in the General Fund. In other governmental funds, only negative unassigned amounts are reported, if any, and represent expenditures incurred for specific purposes exceeding the amounts previously restricted, committed, or assigned to those purposes.

H. MANAGEMENT ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

CHARTER TOWNSHIP OF SUPERIOR
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. RISK MANAGEMENT

The Township is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Township maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Township. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

J. DEFINED PENSION BENEFIT PLAN

For purposes of measuring the Net Pension Liability, deferred outflows of resources related to pensions, deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Municipal Employees Retirement System (MERS) of Michigan and additions to/deductions from MERS' fiduciary net position have been determined on the same basis as they are reported by MERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

K. DEFERRED OUTFLOWS AND DEFERRED INFLOWS

Under GASB standards, the Township is reporting two sections in the Statement of Net Position (Government Wide Statement) and in the Balance Sheet (Fund Statement), which are called *deferred outflows* (previously called *assets*) and *deferred inflows* (previously called *liabilities*).

These separate financial statement elements, which meet the definition of deferred outflows and inflows, are no longer considered assets or liabilities.

Deferred outflows of resources represent a consumption of net position that applies to a future period. The element will not be recognized as an expense and (or) expenditure until the time restriction is met.

For the year ended December 31, 2024, the Township records deferred outflows of resources on the Statement of Net Position relating to the Defined Benefit Pension plan net pension liability. Total deferred outflows of resources are shown below, with detailed activity available in Footnote # 9.

Deferred Outflows of Resources

Pension related activities	707,853
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Deferred inflows of resources represent an acquisition of net position or fund balance that applies to a future period. The element will not be recognized as revenue until the time restriction is met.

For the year ended December 31, 2024, the Township records deferred inflows of resources on the Statement of Net Position relating to property taxes received or reported as receivables before the period in which the levy was to apply and differences in investment expectations versus actual. Property taxes levied in December 2024 will not be recognized as revenue until the year 2025. This type of transaction is listed on both the Statement of Net Position as well as the Balance Sheets under Fund Accounting:

Deferred Inflows of Resources

Unavailable revenues - leases	\$ 363,316
Unavailable revenues - taxes	6,386,770
Total deferred inflows of resources	\$ 6,750,086

CHARTER TOWNSHIP OF SUPERIOR

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 2 - DESCRIPTION OF REPORTING ENTITY

In accordance with Governmental Accounting Standards Board (GASB) standards, all funds, agencies, and activities of the Charter Township of Superior as the primary government have been included in the financial statements.

NOTE 3 - INTERFUND BALANCES AND TRANSFERS

All interfund balances are short-term in character. Interfund balances will be disbursed and collected during the next reporting period. These amounts are reported as current assets and current liabilities in the governmental balance sheets. The amounts of interfund receivables and payables are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Fund</u>	<u>Interfund Payables</u>	<u>Purpose</u>
General Fund	\$ 588	Fire Fund	\$ 588	Reimbursement between funds
General Fund	72	Building Fund	72	Reimbursement between funds
General Fund	11,779	Utility Fund	11,779	Reimbursement between funds
General Fund	7,914	Payroll Fund	7,914	Reimbursement between funds
Fire Fund	182	General Fund	182	Reimbursement between funds
Fire Fund	512	Parks Fund	512	Reimbursement between funds
Building Fund	80	Trust and Agency Fund	80	Reimbursement between funds
Payroll Fund	13,057	General Fund	13,057	Reimbursement between funds
Payroll Fund	25,365	Fire Fund	25,365	Reimbursement between funds
Payroll Fund	2,506	Building Fund	2,506	Reimbursement between funds
Payroll Fund	2,374	Parks Fund	2,374	Reimbursement between funds
Payroll Fund	9,698	Utility Fund	9,698	Reimbursement between funds
Utility Fund	74,820	General Fund	74,820	Reimbursement between funds
Utility Fund	50	Parks Fund	50	Reimbursement between funds
Total	<u>\$ 148,997</u>	Total	<u>\$ 148,997</u>	

CHARTER TOWNSHIP OF SUPERIOR

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 4 - GOVERNMENTAL AND PROPRIETARY CAPITAL ASSETS

A summary of changes in governmental activity capital assets is as follows:

	Balance 1/1/2024	Additions	Deletions	Reclassifications	Balance 12/31/2024
Capital Assets Not Being Depreciated					
Land	\$ 4,045,116	\$	\$ (100,000)	\$	\$ 3,945,116
Conservation easement	134,196				134,196
Construction in progress	468,189	2,560,519		(2,108,670)	920,038
Total non-depreciable	4,647,501	2,560,519	(100,000)	(2,108,670)	4,999,350
Capital Assets Being Depreciated					
Non-motorized Trails					
Harris road trail	238,169				238,169
Geddes #1 trail	581,411				581,411
Prospect pathway	432,384				432,384
Plymouth pathway				1,106,504	1,106,504
Macarthur pathway				301,648	301,648
Structures					
Parks	89,755				89,755
Buildings					
General	2,047,984	46,448			2,094,432
Fire	2,536,577	48,096		685,088	3,269,761
Law	70,195				70,195
Building Department	128,111				128,111
Parks	88,050				88,050
Vehicles					
General	24,163			12,470	36,633
Fire	2,601,893				2,601,893
Building Department	34,806				34,806
Parks	114,849	48,482		(19,420)	143,911
Equipment					
General	126,216			2,960	129,176
Fire	321,744				321,744
Law	5,945				5,945
Building Department	31,634				31,634
Parks	275,392	5,697		19,420	300,509
Total depreciable	9,749,278	148,723		2,108,670	12,006,671
Total capital assets	14,396,779	2,709,242	(100,000)		17,006,021
Accumulated depreciation	(5,187,358)	(308,318)			(5,495,676)
Governmental Funds Capital Assets, Net	\$ 9,209,421	\$ 2,400,924	\$ (100,000)	\$	11,510,345
Related long term debt outstanding at December 31, 2024					(1,825,000)
Capital assets, net related long term debt					\$ 9,685,345

Depreciation expense is being recorded in the government-wide statement of activities based upon the activity utilizing the assets. The Township utilizes the straight line method to depreciate capital assets over their estimated useful lives. Depreciation expense was distributed to the various activities as follows:

General	\$ 79,453
Fire	192,689
Law	2,382
Building department	6,207
Parks	27,587
Total	\$ 308,318

CHARTER TOWNSHIP OF SUPERIOR

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 4 - GOVERNMENTAL AND PROPRIETARY CAPITAL ASSETS (continued)

Construction in progress for governmental activity is described below:

Project	Project costs as of 1/1/2024	Costs incurred during 12/31/2024 fiscal year	Project completed and placed in service	Construction in progress remaining as of 12/31/2024	% Complete
Plymouth Road Pathway	\$ 116,941	\$ 989,563	\$ (1,106,504)	\$	100.00%
Dixboro Schoolhouse Improvements	74,745	52,110		126,855	87.20%
Residential ADA Sidewalk Ramp Improvements	29,842	3,532		33,374	4.14%
Geddes Road Pathway	91,460	129,732		221,192	20.12%
Fire Station No. 1 Concrete Replacement	86,895	598,193	(685,088)		100.00%
MacArthur Pathway	8,267	293,381	(301,648)		100.00%
Fireman's Park Improvements	52,324	486,293		538,617	91.15%
Disconnect for Generator	7,715	7,715	(15,430)		
Totals	<u>\$ 468,189</u>	<u>\$ 2,560,519</u>	<u>\$ (2,108,670)</u>	<u>\$ 920,038</u>	

A summary of changes in proprietary activity capital assets and depreciation for the Utility activity is as follows:

	Balance 1/1/2024	Additions	Deletions	Reclassifications	Balance 12/31/2024
Non-depreciable assets					
Land	\$ 210,463	\$	\$	\$	\$ 210,463
Construction in progress	39,055	41,479			80,534
Total non-depreciable assets	<u>249,518</u>	<u>41,479</u>			<u>290,997</u>
Depreciable assets					
Building	3,434,387		(102,182)		3,332,205
Utility system	29,645,878	899,654	(538,195)		30,007,337
Equipment and improvements	294,592	36,447	(256,955)		74,084
Office improvements	125,975	10,385			136,360
Office equipment	73,300				73,300
Vehicles	647,674	313,241	(59,490)		901,425
Metering program	45,920		(45,920)		-
Total depreciable	<u>34,267,726</u>	<u>1,259,727</u>	<u>(1,002,742)</u>		<u>34,524,711</u>
Total capital assets	<u>34,517,244</u>	<u>1,301,206</u>	<u>(1,002,742)</u>		<u>34,815,708</u>
Less accumulated depreciation	<u>(13,263,087)</u>	<u>(899,613)</u>	<u>868,920</u>		<u>(13,293,780)</u>
Business type activities					
Capital assets, net	<u>\$ 21,254,157</u>	<u>\$ 401,593</u>	<u>\$ (133,822)</u>	<u>\$</u>	<u>\$ 21,521,928</u>
Related long term debt outstanding at December 31, 2024					<u>(2,772,353)</u>
Capital assets, net related long term debt					<u>\$ 18,749,575</u>

CHARTER TOWNSHIP OF SUPERIOR

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 4 - GOVERNMENTAL AND PROPRIETARY CAPITAL ASSETS (continued)

Construction in progress for proprietary activity for the Utility activity is described below:

Project	Project costs as of 1/1/2024	Costs incurred during 12/31/2024 fiscal year	Project completed and placed in service	Construction in progress remaining as of 12/31/2024	% Complete
Stamford Water Main Project	39,055	41,479		80,534	13.42%
Totals	<u>\$ 39,055</u>	<u>\$ 41,479</u>	<u>\$</u>	<u>\$ 80,534</u>	

There was \$743,000 of infrastructure added to the utility systems by developers throughout the Township. The Township also added over \$156,000 to the systems as well as \$360,000 to equipment and vehicles.

Depreciation for the systems, equipment, improvements, and software is charged as an expense against operations.

Accumulated depreciation is reported on the Proprietary Fund Statement of Net Position. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Utility Systems	40 years
System Improvements	30 years
Building	30 years
Office Improvements	15 years
Equipment, Furniture, and Software	7 years

CHARTER TOWNSHIP OF SUPERIOR

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 5 - LEASES

The Township previously implemented the Governmental Accounting Standards Board (GASB) Standard No. 87, *Leases*, which is intended to improve the accounting and financial reporting of leases by governments.

The Township has determined that it has one lease receivable agreement to lease space on a cell phone tower located on Township-owned land. The lease carries an original 5-year term, with five (5) automatically renewing 5-year terms for a total 30-year term. Upon implementation of GASB 87 in the fiscal year ending December 31, 2024, the lease had 13 remaining years.

The lease agreement allows for sublease contracts made by the lessee and other cell service providers and the lessee has established two such sublease agreements. The Township has measured a lease receivable balance based on one total lease agreement, calculated as the original lease agreement plus the two sublease agreements in total.

A summary of the lease receivable and deferred inflow of resources is presented below:

	<u>Balance @</u> <u>1/1/2024</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance @</u> <u>12/31/2024</u>	<u>Current</u> <u>Portion</u>	<u>Long Term</u> <u>Portion</u>	<u>Interest</u> <u>Earned</u>
Lease Receivable	\$	\$ 392,381	\$ (11,820)	\$ 380,561	\$ 13,837	\$ 366,724	\$ 25,530
Deferred Inflow	\$	\$ 392,381	\$ (29,065)	\$ 363,316	\$ 29,065	\$ 334,251	

A summary of future expected lease payments, allocated between principal and interest is presented below:

<u>Fiscal year</u> <u>ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
12/31/2025	\$ 13,837	\$ 24,713	\$ 38,550
12/31/2026	15,972	23,736	39,708
12/31/2027	18,283	22,613	40,896
12/31/2028	20,788	21,332	42,120
12/31/2029	23,507	19,879	43,386
12/31/2030-2034	166,708	70,532	237,240
12/31/2035-2037	121,466	10,756	132,222
Total	<u>\$ 380,561</u>	<u>\$ 193,561</u>	<u>\$ 574,122</u>

A summary of future amortization of deferred inflow of resources is presented below:

<u>Fiscal year ending</u>	<u>Amortization</u>
12/31/2025	\$ 29,065
12/31/2026	29,065
12/31/2027	29,065
12/31/2028	29,065
12/31/2029	29,065
12/31/2030-2034	145,325
12/31/2035-2037	72,666
Total	<u>\$ 363,316</u>

CHARTER TOWNSHIP OF SUPERIOR

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 6 - LONG-TERM OBLIGATIONS

A. GOVERNMENTAL LONG-TERM OBLIGATIONS

- Accrued Compensated Absences – The Township has recorded a liability in the Statement of Net Position for compensated absences of the general, building, and fire funds. The policies regarding compensated absences are outlined in the Township’s “Rules of Employment” and the “Township Fire Department Agreement”.
- During 2022, the Township sold refunding bonds to refund the land contract payable for a land conservation easement known as Rock Properties. The Bond has an initial principal amount of \$2,160,000, bearing interest of 4.00% annually. The bond will be repaid in annual installments ranging from \$110,000 to \$190,000 over 15 years, maturing in the year ending December 31, 2037.
- During 2022, the Township sold refunding bonds with a bond premium of \$81,695. The premium will be amortized using a straight-line method of the 15-year term of the related bond at a rate of \$5,546 per year.

The following summarizes changes in the Township’s governmental activity’s long-term debt for 2024:

<u>Description</u>	<u>Balance 1/1/2024</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/2024</u>	<u>Due Within One Year</u>
Bonds Payable					
2022 Refunding Bonds					
Rock Property	\$ 2,050,000	\$	\$ (110,000)	\$ 1,940,000	\$ 115,000
Total bonds payable	2,050,000		(110,000)	1,940,000	115,000
Bond Premium	70,703		(5,446)	65,256	5,446
Accrued Compensated Absences	587,107	57,778		644,885	
Accrued Interest	13,300	12,550	(13,300)	12,550	
Totals	<u>\$ 2,721,110</u>	<u>\$ 70,328</u>	<u>\$ (128,746)</u>	<u>\$ 2,662,691</u>	<u>\$ 120,446</u>

The following is a schedule of future required principal and interest due from the Township’s governmental activities:

2022 Refunding Bonds			
<u>Year</u>	Rock Property		
	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 190,300	\$ 115,000	\$ 75,300
2026	190,600	120,000	70,600
2027	190,700	125,000	65,700
2028	190,600	130,000	60,600
2029	190,300	135,000	55,300
2030-2034	958,400	770,000	188,400
2035-2037	578,300	545,000	33,300
	<u>\$ 2,489,200</u>	<u>\$ 1,940,000</u>	<u>\$ 549,200</u>

CHARTER TOWNSHIP OF SUPERIOR

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE 6 - LONG-TERM OBLIGATIONS (continued)

B. BUSINESS-TYPE LONG-TERM OBLIGATIONS

The Township's business-type activities have long-term debt obligations, which are as follows:

1. The 2020 Capital Improvement Bonds were issued during the December 31, 2020, fiscal year to assist in the funding of Township capital improvement projects. Only \$3,182,353 of the future \$3,230,000 has been received. Interest will be charged at 2% per annum.

<u>Description</u>	<u>Balance 1/1/2024</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/2024</u>	<u>Due Within One Year</u>
2013 Refunding Bonds					
Utility Payable	<u>\$ 2,789,319</u>	<u>\$ 123,034</u>	<u>\$ (140,000)</u>	<u>\$ 2,772,353</u>	<u>\$ 140,000</u>

The following is a schedule of future required principal and interest due from the Township's business-type activities if the full amount is utilized. The Township has available bond funds of \$47,647 remaining.

<u>Year</u>	<u>2020 Capital Improvement Bonds</u>		
	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 194,047	\$ 140,000	\$ 54,047
2026	196,197	145,000	51,197
2027	193,297	145,000	48,297
2028	195,347	150,000	45,347
2029	197,297	155,000	42,297
2030-2034	973,935	810,000	163,935
2035-2039	968,935	890,000	78,935
2040-2041	391,321	385,000	6,321
Totals	<u>\$ 3,310,376</u>	<u>\$ 2,820,000</u>	<u>\$ 490,376</u>

As of December 31, 2024, only \$3,182,353 of the available bonds have been used for the 2020 improvement project. However, the Utilities department expects to utilize the full available amount of \$3,230,00 and has elected to report the full projected future debt schedule.

NOTE 7 - STATEMENT OF CASH FLOWS - ENTERPRISE FUND

Pursuant to the Governmental Accounting Standards Board (GASB) statement number 9, a statement of cash flows is presented. The purpose of the statement of cash flows is to explain the change in cash and cash equivalents during the year. For purposes of the statement of cash flows, the enterprise fund considers all investments to be cash equivalents due to the highly liquid nature of the investments.

The direct method was utilized to present cash flows from operations. The following is the beginning and ending balances for cash and cash equivalents:

	<u>1/1/2024</u>	<u>12/31/2024</u>
Unrestricted - operations		
Cash and investments	<u>\$ 4,798,681</u>	<u>\$ 4,669,276</u>

There is no restricted cash as of December 31, 2024.

CHARTER TOWNSHIP OF SUPERIOR

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 8 - DEFINED CONTRIBUTION PENSION PLAN

History

The Township originally adopted a Defined Contribution Plan with Manulife in October 1967 which has since become John Hancock. The plan was set up as voluntary; however, to join the plan the employee had to contribute 5% of gross pay, the Township would then match with 10%. Eligible employees were all Union Firefighters, full-time employees, the Fire Chief, Ordinance Officer, Supervisor, Clerk, Treasurer, Deputy Treasurer, and Trustees (employees also had to be at least 18 years of age). In October 1990, the Union Firefighters were moved into a MERS Defined Benefit pension plan. They were allowed to keep all their years of service and allowed to keep all their accumulated pension monies in the Manulife Plan. Their accounts with Manulife were switched to inactive status, and they can access this money upon separation from service from the Township.

In January 2004, the Township further amended the Defined Contribution Plan with John Hancock, when it approved a second MERS defined benefit plan for the non-union employees. This new MERS defined benefit plan became mandatory for all new hires that work full-time. Existing employees as of January 1, 2004, were given the choice to either transfer to the new MERS Plan or remain in the John Hancock Plan (about 50% of the eligible employees moved to the new MERS Plan). The John Hancock employee accounts of the employees who switched to the new MERS Plan were withdrawn from John Hancock and deposited in the MERS Pension Plan. As of January 2004, the Township had three pension plans: the MERS Defined Benefit Plan for the Union firefighters referred to as MERS #1, the MERS Defined Benefit Plan for non-union employees referred to as MERS #2, and the John Hancock Defined Contribution Plan for all part time employees averaging at least 20 hours/week, trustees, and the full-time employees who decided to stay with John Hancock Plan at the January 2004 switchover.

John Hancock - (Adopted October 1967) a defined contribution plan for full-time employees only as defined above, regular part-time employees averaging 20 hours/week (including Fire Chief and Fire Marshall), and Trustees. Participation is voluntary with 5% contribution required to participate, and a 10% matching contribution from the Township. Plan vests after 20 months of plan participation, normal retirement age 55. New employees that opt out of the John Hancock plan, cannot join at a later date. The Fire Chief has a contract for part-time services which excludes him from eligibility for any Township benefits.

The following summarizes that activity in the John Hancock defined contribution plan for 2024:

Total value January 1, 2024		\$ 810,968
Contributions/Investment returns		
Employee contributions	17,046	
Employer contributions	33,651	
Net gain/(loss) for 2024	<u>115,237</u>	
Total contributions/investment returns		165,934
Withdrawals		<u>(9,381)</u>
Total value December 31, 2024		<u><u>\$ 967,521</u></u>

CHARTER TOWNSHIP OF SUPERIOR

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 9 - DEFINED BENEFIT PLAN

Plan Description

The employer's defined benefit pension plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. The employer participates in the Municipal Employees Retirement System (MERS) of Michigan. MERS is an agent multiple employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine-member Retirement Board. MERS issues a financial report that includes financial statements and required supplementary information. This report may be obtained accessing the MERS website at www.mersofmich.com and is available to the public.

Description of Benefits

Benefits Provided

The defined benefit plan is comprised of two divisions, with Division 01 open to all full-time, non-union employees and Division 05 open to all union firefighters. The plan calls for benefits to be paid as 2.25% of the final average compensation with a maximum of 80% for both divisions. Final average compensation is calculated based on the employee's final 3 years wages for Division 01 and the employee's final 5 years wages for Division 05.

For Division 01, the plan has a vesting period of 6 years, with normal retirement at age 60, and early retirement eligible at age 55 with 15 years of service or age 50 with 25 years of service and reduced benefits.

For Division 05, the plan has a vesting period of 10 years, with normal retirement at age 60 and early retirement eligible age 50 with 25 years of service or age 55 with 15 years of service and reduced benefits.

Employees Covered by Benefit Terms

At the December 31, 2023, valuation date, the following employees were covered by the benefit terms:

	Division 01 Non-Union	Division 05 Union Fire
Inactive employees or beneficiaries currently receiving benefits	10	6
Inactive employees entitled to but not yet receiving benefits	8	4
Active employees	20	11
	<u>38</u>	<u>21</u>

Contributions

The Township is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The actuarially determined rate for the year ended December 31, 2024, was 16.11% of eligible wages, with total contributions of \$278,276 for Division 01 and 22.3%, with total contributions of \$313,212 for Division 05. The Township also requires employees to contribute 5.0% of eligible wages for Division 01 and 6.0% for Division 05 to fund the plan.

CHARTER TOWNSHIP OF SUPERIOR
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 9 - DEFINED BENEFIT PLAN (continued)

Net Pension Liability

The employer's Net Pension Liability was calculated using the annual actuarial valuation dated December 31, 2023, using rollforward calculations to December 31, 2024, to determine the total pension liability and calculate the Net Pension Liability.

Actuarial assumptions

The total pension liability in the December 31, 2023, annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%.

Salary Increases: 3.00% in the long term.

Investment rate of return: 7.00%, net of investment and administrative expense, including inflation.

Although no specific price inflation assumptions are needed for the valuation, the 3.00% long-term wage inflation assumption would be consistent with price inflation of 2.5%.

Mortality rates used were based on the RP-2014 Group Annuity Mortality Table of a 50% Male and Female blend.

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study in 2014-2018.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation		Target Allocation Gross Rate of Return		Long-Term Expected Real Rate of Return
Global Equity	60.00%	x	7.00%	=	4.20%
Global Fixed Income	20.00%	x	4.50%	=	0.83%
Private Investments	20.00%	x	9.50%	=	1.90%
					<u>6.93%</u>

Discount Rate

The discount rate used to measure the total pension liability is 7.18% for the 2023 valuation. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CHARTER TOWNSHIP OF SUPERIOR

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 9 - DEFINED BENEFIT PLAN (continued)

Changes in Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance at 12/31/ Changes for the year	\$ 11,788,731	\$ 7,692,603	\$ 4,096,128
Service Cost	389,881		389,881
Interest on Total Pension Liability	841,313		841,313
Changes in Benefits			
Difference between expected and actual experience	(112,594)		(112,594)
Changes in assumptions	98,091		98,091
Employer Contributions		590,488	(590,488)
Employee Contributions		170,510	(170,510)
Net Investment Income		580,011	(580,011)
Benefit payments, including employee refunds	(532,459)	(532,459)	
Administrative expense		(17,432)	17,432
Other Changes	(47,806)		(47,806)
Net Changes	<u>636,426</u>	<u>791,118</u>	<u>(154,692)</u>
Balances as of 12/31/2024	<u>\$ 12,425,157</u>	<u>\$ 8,483,721</u>	<u>\$ 3,941,436</u>

Sensitivity of the Net Pension Liability to changes in the discount rate

The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.18%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower (6.18%) or 1% higher (8.18%) than the current rate.

	1% Decrease 6.18%	Current Discount Rate 7.18%	1% Increase 8.18%
Net Pension Liability at 12/31/2024	\$ 3,941,436	\$ 3,941,436	\$ 3,941,436
Change in Net Pension Liability (NPL)			
from change in discount rate	1,547,762		(1,276,897)
Calculated NPL	<u>\$ 5,489,198</u>	<u>\$ 3,941,436</u>	<u>\$ 2,664,539</u>

Note: The current discount rate shown for GASB 68 purposes is higher than the MERS assumed rate of return. This is because for GASB purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes, it is net of administrative expenses.

CHARTER TOWNSHIP OF SUPERIOR

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 9 - DEFINED BENEFIT PLAN (continued)

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pension

For the year ended December 31, 2024, the Township recognized pension expense of \$849,077. The Township reported deferred outflows and deferred inflows related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in investment expectations versus actual	\$ 276,659	\$
Differences in experience	133,689	
Differences in actuarial assumptions	297,505	
Totals	\$ 707,853	\$

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended	Expense
0	\$ 355,554
1	385,998
2	(26,781)
3	(6,919)
Total	\$ 707,853

NOTE 10 - HSA PLAN

Beginning April 21, 2016, the Charter Township of Superior approved to purchase the Blue Cross Blue Shield Simply Blue HSA plan and the Township will pay a wellness incentive to employees to help offset the plan deductible. Wellness incentives for the year ended December 31, 2024, are \$3,000 for individuals or \$6,000 for families for non-union employees and \$3,000 for individuals or \$6,000 for families for union employees.

NOTE 11 - POST EMPLOYMENT BENEFITS

In addition to the MERS Health Care Savings Plan described in Note 12, the Township also provides post-employment health care benefits to two (2) firefighters who retired prior to June 30, 2005. These two (2) firefighters are governed under the old retirement health care system as described in the union contracts for the fiscal years in which they retired (Firefighter Winters 2001 and Firefighter Dickinson January 2005). The benefit to these two (2) firefighters are: The Township pays 100% of the premium of whatever health insurance is in effect for the active firefighters and 50% of whatever Vision and Dental benefits are in effect for active firefighters (currently Vision Service Plan and Delta Dental). This is a lifelong benefit for these retired firefighters, and their spouses, if they were married to the spouse at the time of retirement. Firefighters who have retired from the Township after June 30, 2005, are not entitled to this benefit and were offered a legal buy-out for the loss of this benefit, indemnifying the Township of any claims to this benefit.

During 2024, the Township paid for the cost of covering these retirees. During the fiscal year 2024, the net cost of health care benefits for the retirees was \$7,201, which was paid directly to the healthcare provider.

CHARTER TOWNSHIP OF SUPERIOR
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 12 - MERS POST EMPLOYMENT HEALTH CARE SAVINGS PROGRAM

The Township adopted the MERS post-employment health care savings plan (HCSP) during 2005. The program is an employer sponsored program that allows employees to save money in an account that can be used for medical expenses and (or) health insurance premiums after termination of service.

All full-time employees (those with an average of 37.5 hours per week), are eligible to participate in the HCSP. The Township contributes to the plan on behalf of the eligible employees and requires the employees to contribute a percentage of pay, as described below. To make up for previous years of service, the Township created a compensation schedule with years of service for 15 - 25 years being weighted heavier than years 1 - 14. Based on this schedule, a lump sum was deposited in each employee's account by the Township. For each employee to receive the lump sum start-up money a signed release and settlement agreement releasing the Township from a previously adopted retirement health care program was completed by each employee.

For 2024, the Township contributed \$300 per non-union employee and \$425 per union employee per month to individual accounts, a total of \$116,625 for all employees. The Township received forfeitures of \$97,352 in the year ended December 31, 2024, of which \$48,587 were used to reduce current year contributions and \$48,765 remain available to use against future contributions due.

The Township requires employees to contribute a percentage of wages toward their account based on the employee's employment class. All employees hired prior to November 1, 2011, are in their own individual class. The required contributions range from a minimum of 2% of compensation to a maximum 15% of compensation within the various classes. Employees may choose between three options for wages used to calculate the contribution due; regular pay only, regular and overtime pay, or regular, overtime and longevity pay. Each employee may change the contribution percentage and covered wages once per year.

As of November 1, 2011, all newly hired employees are classified as one uniform employee class for all union new hires and one class for all non-union new hires. These two new classes of employees' contribution percentage will be reviewed annually in November and amended as necessary. Union employees elected to have 3% of all regular, overtime and longevity pay and non-union employees elected to have 3% of regular pay contributed for the year ended December 31, 2024.

The Township contribution is subject to a vesting schedule as follows:

<u>Employees service</u>	<u>Vested Percentage</u>
Prior to six (6) years full-time employment	0%
Six (6) years but less than nine (9) years full-time employment	25%
Nine (9) years but less than twelve (12) years full-time employment	50%
Twelve (12) years but less than fifteen (15) years full-time employment	75%
Fifteen (15) or more years full-time employment	100%

The mandated employee contributions are vested immediately and are withheld as pretax contributions.

All contributions are invested in the MERS portfolio and grow tax free. When an employee retires the savings account is available for tax free reimbursement of medical expenses and (or) health insurance premiums for employees, and spouses and dependents of employees.

CHARTER TOWNSHIP OF SUPERIOR

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 13 - FUND BALANCE DESIGNATIONS

The following is a summary of all restricted and further broken down to designations of fund balances for all governmental fund types.

	Major Funds				Nonmajor Funds				
	General and Parks Fund	Fire Fund	Law Fund	ARPA Fund	Legal Defense Fund	Streetlight Fund	Side Street Maintenance Fund	Building Fund	Total
Nonspendable for:									
Prepays	\$ 162,524	\$ 293,914	\$ 3,600	\$	\$	\$	\$	\$ 17,498	\$ 477,536
Restricted for:									
Fire protection									
General		545,923							545,923
Compensated absences		541,465							541,465
Truck replacement		12,084							12,084
Debt reserve		123,160							123,160
Building construction		471,876							471,876
Police protection			3,662,509						3,662,509
Public works						120,813	12,823		133,636
Legal defense					157,539				157,539
Tree preservation	241,425								241,425
Committed for:									
Building reserve	355,731								355,731
Capital improvement	60,050			63,344					123,394
Compensated absences	94,994							8,716	103,710
Non-motorized trails	30,194								30,194
Ordinance enforcement								898,029	898,029
Right of Way	26,916								26,916
Parks and recreation	85,222								85,222
Assigned for future budget deficits	146,819				20,000				166,819
Unassigned	306,436								306,436
Total designated	<u>\$ 1,510,311</u>	<u>\$ 1,988,422</u>	<u>\$ 3,666,109</u>	<u>\$ 63,344</u>	<u>\$ 177,539</u>	<u>\$ 120,813</u>	<u>\$ 12,823</u>	<u>\$ 924,243</u>	<u>\$ 8,463,604</u>

The Fire, Law, SAD, Legal Defense and Side Street Maintenance Funds are all restricted by tax millages, assessments and grants (outside of the Township Board) for the respective fund activity. As shown above various amounts which are restricted to the respective fund activity are further segregated for specific purposes within the fund activity by the Township Board.

CHARTER TOWNSHIP OF SUPERIOR

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 14 - DEPOSITS AND INVESTMENTS

Michigan Compiled Laws, Section 129.91, authorizes the Township to deposit and invest in the accounts of Federally insured banks, credit unions, and savings and loan associations; bonds, securities, and other direct obligations of the United States, or any agency or instrumentality of the United States; United States government or Federal Agency obligation repurchase agreements; bankers' acceptance of United States banks; commercial paper rated by two standard rating agencies within the two highest classifications, which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions which are rated investment grade; and mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan. Financial institutions eligible for deposit of public funds must maintain an office in Michigan.

The investment policy adopted by the board in accordance with Public Act 196 of 1997 has authorized investments in all of the investments mentioned in the preceding paragraph.

As of December 31, 2024, cash and investments consist of the following:

	<u>Total</u>	<u>Cash</u>	<u>Investments</u>
Deposits			
Checking accounts	\$ 8,207,723	\$ 8,207,723	\$
Certificates of deposit	1,626,302	1,626,302	
Short term investments	6,413,727	6,413,727	
Total	<u>\$ 16,247,752</u>	<u>\$ 16,247,752</u>	<u>\$</u>

Cash and investments are presented in the financial statements in the following areas:

Statement of Net Position:

Cash and investments	15,001,496
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Fiduciary Funds:

Cash and investments	<u>1,602,395</u>
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Total cash and investments	<u><u>\$ 16,603,891</u></u>
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The carrying amount of cash and investments is stated at \$16,603,891 as of December 31, 2024. The difference between the carrying amounts and amounts mentioned above stem from cash on hand, outstanding checks, and outstanding deposits.

CHARTER TOWNSHIP OF SUPERIOR
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 14 - DEPOSITS AND INVESTMENTS (continued)

Deposits - Custodial Credit Risk

This is the risk that in the event of a bank failure, the Township will be able to recover its deposits. The Township evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

As of December 31, 2024, deposits totaled \$16,247,752, which were exposed to custodial credit risk as follows:

	<u>Amount</u>	<u>%</u>
Insured by FDIC	\$ 1,024,739	6.3%
Uninsured and uncollateralized in banks	9,980,625	61.4%
Uninsured and uncollateralized - U.S. Treasury Securities	5,242,388	32.3%
	<u>\$ 16,247,752</u>	<u>100%</u>

The Township's investment policy does not address this risk.

FDIC insurance is limited to the legal maximum of \$250,000 per public unit for all time and savings deposits and \$250,000 per public unit for all demand deposits.

NOTE 15 – FAIR VALUE MEASUREMENTS

Accounting standards require certain assets and liabilities to be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritized the inputs and valuation techniques used to measure fair value.

The standards define fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Additionally, the standards require the use of valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. These inputs are prioritized as follows:

- Level 1 - Observable inputs such as quoted prices in active markets for identical assets or liabilities.
- Level 2 - Observable market-based inputs or unobservable inputs that are corroborated by market data.
- Level 3 - Unobservable inputs for which there is little or no market data, which requires the use of the reporting entity's own assumptions.

The Township's deposits of \$16,247,752, less short term investments of \$6,413,727, measured at fair value are Level 1.

The Township's deposits comprised of short term investments in the amount of \$6,413,727 measured at net asset value per share are Level 2. See table below for the fair value of these funds at December 31, 2024.

The Township's accounts receivable and accounts payable are financial instruments which have fair values at December 31, 2024, that approximate their stated carrying amounts at those dates.

CHARTER TOWNSHIP OF SUPERIOR

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 15 – FAIR VALUE MEASUREMENTS (continued)

Investments in Entities that Calculate Net Asset Value per Share

The Authority holds shares or interests in investment companies at year end where the fair value of the investment held is estimated based on net asset value per share (or its equivalent) of the investment company.

At year end, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

Investments Held at December 31, 2024

	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency, if Eligible</u>	<u>Redemption Notice Period</u>
US Treasury Securities - JP Morgan Chase	\$ 3,643,566	\$	None	None
US Treasury Securities - Huntington	715,988		None	None
US Treasury Securities - Comerica	882,834		None	None
Government Investment J Funds - Comerica	1,171,339		None	None
Total	<u><u>\$ 6,413,727</u></u>	<u><u>\$</u></u>		

The Township holds various investments in US Treasury securities and US Government investment J Funds. The investments purchase securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities, and other public agencies and are typically short term in nature.

NOTE 16 - SEGMENT INFORMATION FOR ENTERPRISE FUND

The Township maintains a proprietary fund which is financed by user charges. Segment information as of December 31, 2024, follows:

	<u>Utility System</u>
Operating revenues	\$ 4,981,278
Depreciation	899,611
Operating (loss)	(314,789)
Non-operating	
revenues and (expenses) net	1,239,701
Change in net position	924,912
Current assets	6,096,901
Current liabilities	1,319,347
Net working capital	4,777,554
Total assets	27,618,829
Total deferred outflows of resources	135,807
Total liabilities	3,951,700
Net position	23,802,936

CHARTER TOWNSHIP OF SUPERIOR
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 17 - TAX ABATEMENTS

The Governmental Accounting Standards Board (GASB) approved GASB No. 77 "Tax Abatement Disclosures" relating to the required disclosure for tax abatement agreements. This standard requires the disclosure of a description of tax abatement agreements and the gross dollar amount of abated taxes relating to these agreements. The Township has no tax abatement agreements as of December 31, 2024.

NOTE 18 - AMERICAN RESCUE PLAN ACT (ARPA) GRANT ACTIVITY

Under the American Rescue Plan Act (ARPA), the Township has received a total of \$1,501,403. These monies are from a pass-through grant from the federal government to the Michigan Department of Treasury. The Michigan Department of Treasury calculated the amounts to be allocated to the various local governments in Michigan. Each local government was required to elect to receive the monies in order to participate. Monies that would have gone to local governments who elected not to receive funds were reallocated to the local governments that chose to participate. The portion reallocated to the Charter Township of Superior was \$3,010.

The following is a summary of ARPA activity for the 2021 through 2024 fiscal years:

Federal funds received in 2021	\$ 747,700
Net interest income and bank fees for 2021	10
Federal funds received in 2022	753,703
Net interest income and bank fees for 2022	1,442
Disbursements for 2022 (Firemen's Park engineering)	(9,765)
Net interest income and bank fees for 2023	7,272
Disbursements for 2023 (Firemen's Park engineering)	(30,466)
Disbursements for 2023 (Youth Arts Alliance)	(79,700)
Disbursements for 2023 (Mighty Oaks CLR Academy)	(59,500)
Disbursements for 2023 (Willow Run Acres)	(568)
Net interest income and bank fees for 2024	54,920
Disbursements for 2024 (Firemen's Park)	(317,520)
Disbursements for 2024 (Washtenaw Intermediate Schools)	(50,000)
Disbursements for 2024 (Mighty Oaks CLR Academy)	(27,000)
Disbursements for 2024 (Willow Run Acres farm)	(30,234)
Disbursements for 2024 (Skilled trades program partial)	(40,000)
Disbursements for 2024 (Survivor's Speak)	(10,500)
Disbursements for 2024 (F-350 pick up)	(25,000)
Cash balance of ARPA funds as of 12/31/2024	<u>\$ 884,794</u>

Under Generally Accepted Accounting Principles, the amount of ARPA revenue recognized will be the same as the amount expended in each fiscal year. The remaining monies are considered unearned revenues and recorded as a liability on the balance sheet.

The Township Board has designated the remaining ARPA monies to various projects over the next year. A list of those projects can be obtained from the Township offices.

CHARTER TOWNSHIP OF SUPERIOR

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 19 -SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The Township previously implemented Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-based Information Technology Arrangements*. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset-an intangible asset – and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The Township has determined that this standard has no material impact on the Township’s financial statement.

NOTE 20 – PRIOR PERIOD ADJUSTMENT

The Township recorded two prior period adjustments. The government wide financial statements recognized a prior period adjustment relating to land that was previously acquired and not recorded. The government wide and proprietary fund financial statements recognized a prior period adjustment transferring net position between the two relating to the re-allocation of net pension liability and related deferred inflow and outflow of resources between the entities. As such the prior period net position was adjusted to recognize the effect of recording the parcel:

	Government Wide	Proprietary Fund
	Financial Statements	Financial Statements
Beginning Net Position, as previously stated	\$ 12,676,929	\$ 23,448,800
Prior period adjustments		
Land previously acquired	50,000	
Net pension liability allocation	570,776	(570,776)
Beginning Net Position, as restated	<u>\$ 13,297,705</u>	<u>\$ 22,878,024</u>

NOTE 21 -NEWLY ADOPTED ACCOUNTING STANDARDS

GASB 100 – ACCOUNTING CHANGES AND ERROR CORRECTIONS

In June 2022, the GASB Issued Statement No. 100, *Accounting Changes and Error Corrections, an amendment on GASB Statement No. 62*. This statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period.

GASB 101 – COMPENSATED ABSENCES

In June 2022, the GASB Issued Statement No. 101, *Compensated Absences*. This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee’s pay rate as of the date of the financial statements. The Township adopted these standards on January 1, 2024.

CHARTER TOWNSHIP OF SUPERIOR
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 22 – CONTINGENCIES

The Township has acknowledged the existence of a loss contingency relating to a pending lawsuit brought by Lasalle Construction over the Township's termination of its contract with Lasalle Construction.

Lasalle Construction was contracted to complete construction of the Clark Road Pump Station. The contract was later terminated for convenience by the Township due to disputed cost overruns and Lasalle's failure to complete the project timely.

The Township has accepted that a loss contingency exists for balances due to Lasalle Construction for work completed through the date of termination for convenience. However, the Township has determined that a reasonable estimate of the possible loss cannot be made due to significant discrepancies between the Township's estimate of unpaid fees and the Contractor's demands. The Township has estimated unpaid costs for completed services of \$980,015, while Lasalle has filed claim to \$4,336,930 in damages. The case is currently awaiting mediation with a potential pending lawsuit in the Washtenaw County Court should mediation prove unsuccessful. The Township has retained legal counsel to vigorously defend the claim.

Due to the lack of reasonable estimate of loss, the Township has not recognized an accrued loss contingency within the financial statements.

The legal case relating to this loss contingency is expected to continue through at least December, 2025, and as such, the Township does not reasonably expect a resolution to this matter within the subsequent fiscal year. Once settled through the legal process, the final loss contingency will be recognized as an expenditure within the Township's Proprietary Fund, the Utility Fund.

NOTE 23 - UPCOMING GASB PRONOUNCEMENTS

GASB 102 – CERTAIN RISK DISCLOSURES

In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration of constraint makes the government vulnerable to the risk of a substantial impact. Additionally, this statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If a government determines that this criteria for disclosure have been met for a concentration or constraint it should disclose information in notes to financial statements sufficient detail to enable users of financial statements to understand the nature of circumstance disclosed and the government's vulnerability to the risk of substantial impact.

The Township is currently evaluating the impact this standard will have on the financial statements when adopted during the 2025 fiscal year.

CHARTER TOWNSHIP OF SUPERIOR
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 23 - UPCOMING GASB PRONOUNCEMENTS (continued)

GASB 103 – FINANCIAL REPORTING MODEL IMPROVEMENTS

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*. This Statement establishes new accounting and financial reporting requirements – or modifies existing requirements – related to the following:

- a. Management’s discussion and analysis (MD&A);
 - I. Requires that the information presented in the MD&A be limited to the related topics discussed in five specific sections:
 - 1) Overview of the Financial Statements,
 - 2) Financial Summary,
 - 3) Detailed Analyses,
 - 4) Significant Capital Asset and Long-Term Financing Activity,
 - 5) Currently Known Facts, Decisions, or Conditions;
 - II. Stresses detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed;
 - III. Removes the requirement for discussion of significant variations between original and final budget amounts and between final budget amounts and actual results;
- b. Unusual or infrequent items;
 - I. Requires that a subtotal for *operating income (loss) and noncapital subsidies* be presented before reporting other nonoperating revenues and expenses and defines subsidies.
- c. Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position;
 - I. Requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses and clarifies the definition of operating and nonoperating revenues and expenses;
- d. Information about major component units in basic financial statements should be presented separately in the statement of net position and statement of activities unless it reduces the readability of the statements in which case combining statements should be presented after the fund financial statements;
- e. Budgetary comparison information should include variances between original and final budget amounts and variances between final budget and actual amounts with explanations of significant variances required to be presented in the notes to Required Supplementary Information.

The Township is currently evaluating the impact this standard will have on the financial statements when adopted during the 2025 fiscal year.

CHARTER TOWNSHIP OF SUPERIOR
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 23 - UPCOMING GASB PRONOUNCEMENTS (continued)

GASB 104 – DISCLOSURE OF CERTAIN CAPITAL ASSETS

In September 2024, the GASB issued Statement No 104, *Disclosure of Certain Capital Assets*. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement No. 34. Leased assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of the underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-based Information Technology Arrangements*, also should be separately disclosed. In addition, the Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale.

The Township is currently evaluating the impact this standard will have on the financial statements when adopted during the 2025 fiscal year.

OTHER GASB PRONOUNCEMENTS

The Governmental Accounting Standards Board (GASB) has issued other Standards with implementation dates upcoming in subsequent fiscal years. The Township has assessed the impact of these standards and does not believe they will have any material impact on the Township's financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

CHARTER TOWNSHIP OF SUPERIOR

GENERAL FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budget Amount			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 706,836	\$ 709,276	\$ 745,906	\$ 36,630
Licenses and permits	195,000	195,000	165,666	(29,334)
State grants	1,689,978	1,715,972	1,668,625	(47,347)
Contributions from local units	300,000	683,776	683,766	(10)
Charges for services	26,000	243,561	239,525	(4,036)
Interest and rents	99,000	139,258	124,529	(14,729)
Other revenue	554,323	39,874	106,548	66,674
Total revenues	3,571,137	3,726,717	3,734,565	7,848
EXPENDITURES				
General government				
Township board	28,950	43,815	42,805	1,010
Supervisor	146,667	147,928	148,383	(455)
Treasurer	220,528	223,886	220,341	3,545
Clerk	234,177	252,164	262,149	(9,985)
Assessing equalization	249,896	261,691	261,346	345
Elections	349,000	190,600	183,209	7,391
Building and Grounds	97,000	61,000	60,365	635
Attorney	20,000	55,000	52,715	2,285
Other	607,941	635,840	600,318	35,522
Total general government	1,954,159	1,871,924	1,831,631	40,293
Public works	1,041,468	2,287,851	2,338,694	(50,843)
Community and economic development	92,907	358,368	357,893	475
Recreation and culture				
Administration	207,700	213,039	207,140	5,899
Recreation	36,377	21,177	19,885	1,292
Capital outlay	6,000	5,300	56,542	(51,242)
Park maintenance	192,126	248,523	245,725	2,798
Unallocated	2,200	5,300		5,300
Total recreation and culture	444,403	493,339	529,292	(35,953)
Debt service	43,200	176,500	189,050	(12,550)
Total expenditures	3,576,137	5,187,982	5,246,560	(58,578)
Net revenues over (under) expenditures	(5,000)	(1,461,265)	(1,511,995)	(50,730)
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of assets		182,569	182,569	
Net change in fund balance	(5,000)	(1,278,696)	(1,329,426)	(50,730)
FUND BALANCE, JANUARY 1, 2024	2,839,737	2,839,737	2,839,737	
FUND BALANCE, DECEMBER 31, 2024	\$ 2,834,737	\$ 1,561,041	\$ 1,510,311	\$ (50,730)

CHARTER TOWNSHIP OF SUPERIOR

FIRE FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budget Amount			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 2,943,447	\$ 2,935,032	\$ 2,934,785	\$ (247)
Federal grants		42,000	42,000	
State grants	3,000	2,200	2,138	(62)
Charges for services	500	500		(500)
Interest and rents	69,000	97,000	112,115	15,115
Other revenue	1,000	469,920	41,783	(428,137)
Total revenues	3,016,947	3,546,652	3,132,821	(413,831)
EXPENDITURES				
Public safety	2,707,608	3,546,652	3,561,808	(15,156)
Net change in fund balance	309,339		(428,987)	(428,987)
FUND BALANCE, JANUARY 1, 2024	2,417,409	2,417,409	2,417,409	
FUND BALANCE, DECEMBER 31, 2024	\$ 2,726,748	\$ 2,417,409	\$ 1,988,422	\$ (428,987)

CHARTER TOWNSHIP OF SUPERIOR

LAW ENFORCEMENT FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budget Amount			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 2,316,199	\$ 2,306,117	\$ 2,305,894	\$ (223)
State grants	2,000	2,000	2,178	178
Charges for services	322,000	325,700	319,096	(6,604)
Fines and forfeits	12,000	12,000	10,770	(1,230)
Interest and rents	62,000	147,500	186,517	39,017
Total revenues	<u>2,714,199</u>	<u>2,793,317</u>	<u>2,824,455</u>	<u>31,138</u>
EXPENDITURES				
Public safety	<u>1,905,140</u>	<u>1,862,140</u>	<u>1,948,865</u>	<u>(86,725)</u>
Net change in fund balance	809,059	931,177	875,590	(55,587)
FUND BALANCE, JANUARY 1, 2024	<u>2,790,519</u>	<u>2,790,519</u>	<u>2,790,519</u>	
FUND BALANCE, DECEMBER 31, 2024	<u><u>\$ 3,599,578</u></u>	<u><u>\$ 3,721,696</u></u>	<u><u>\$ 3,666,109</u></u>	<u><u>\$ (55,587)</u></u>

CHARTER TOWNSHIP OF SUPERIOR

ARPA FUND

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budget Amount			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
REVENUES				
Federal grants	\$ 522,050	\$ 522,050	\$ 540,253	\$ 18,203
Interest and rents	4,000	43,800	55,487	11,687
Total revenues	<u>526,050</u>	<u>565,850</u>	<u>595,740</u>	<u>29,890</u>
EXPENDITURES				
General government	50,050	113,700	166,066	(52,366)
Parks and recreation	<u>476,000</u>	<u>452,150</u>	<u>374,754</u>	<u>77,396</u>
Total expenditures	<u>526,050</u>	<u>565,850</u>	<u>540,820</u>	<u>25,030</u>
Net change in fund balance			54,920	54,920
FUND BALANCE, JANUARY 1, 2024	<u>8,424</u>	<u>8,424</u>	<u>8,424</u>	
FUND BALANCE, DECEMBER 31, 2024	<u><u>\$ 8,424</u></u>	<u><u>\$ 8,424</u></u>	<u><u>\$ 63,344</u></u>	<u><u>\$ 54,920</u></u>

CHARTER TOWNSHIP OF SUPERIOR

REQUIRED SUPPLEMENTARY INFORMATION DEFINED BENEFIT PENSION PLAN SCHEDULE OF EMPLOYER CONTRIBUTIONS FOR THE YEAR ENDED DECEMBER 31, 2024

Schedule of Employer Contributions

	For the Plan Year Ended									
	12/31/2024	12/31/2023	12/31/2022	12/31/2021	12/31/2020	12/31/2019	12/31/2018	12/31/2017	12/31/2016	12/31/2015
Actuarial determined contributions	\$ 590,488	\$ 562,430	\$ 513,605	\$ 428,583	\$ 343,704	\$ 323,064	\$ 257,074	\$ 243,677	\$ 208,778	\$ 187,940
Contributions in relation to the actuarial determined contribution	590,488	562,430	513,605	428,583	343,704	323,064	257,074	243,677	208,778	187,940
Contribution (deficiency) excess	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Covered employee payroll	\$ 3,129,163	\$ 2,697,179	\$ 2,348,774	\$ 2,213,530	\$ 2,080,582	\$ 1,844,614	\$ 1,720,936	\$ 1,583,227	\$ 1,621,846	\$ 1,572,197
Contributions as a percentage of covered payroll	18.87 %	20.85 %	21.87 %	19.36 %	16.52 %	17.51 %	14.94 %	15.39 %	12.87 %	11.95 %

This schedule is presented to illustrate the requirement to show information for 10 years.

Notes to the Schedule of Employer Contributions

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, open
Remaining amortization period	16 years
Asset valuation method	5 years smoothed
Inflation	2.50%
Salary increases	3.00%
Investment rate of return	7.00%
Retirement age	<u>Division 01:</u> Age 60, early retirement at age 55 with 15 years of service or age 50 with 25 years of service with reduced benefits. <u>Division 05:</u> Age 60, early retirement at age 50 with 25 years of service or age 55 with 15 years of service with reduced benefits.
Mortality	50% Female/50% Male MP-2019 group Annuity Mortality Table

Previous Actuarial Methods and Assumptions

A ten-year smoothed asset valuation method was used for the time period of 2005 through 2015.

CHARTER TOWNSHIP OF SUPERIOR

REQUIRED SUPPLEMENTARY INFORMATION
DEFINED BENEFIT PENSION PLAN

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31, 2024

	For the Plan Year Ended									
	12/31/2024	12/31/2023	12/31/2022	12/31/2021	12/31/2020	12/31/2019	12/31/2018	12/31/2017	12/31/2016	12/31/2015
TOTAL PENSION LIABILITY										
Service Cost	\$ 389,881	\$ 368,696	\$ 295,839	\$ 264,925	\$ 248,262	\$ 220,760	\$ 204,939	\$ 187,817	\$ 185,852	\$ 171,059
Interest	841,313	795,461	739,844	690,029	629,872	634,256	597,127	574,515	531,168	505,344
Changes in benefit terms										
Differences between expected and actual experience	(112,594)	169,475	284,586	41,228	186,896	(12,135)	132,291	(60,111)	138,559	
Changes of assumptions	98,091		430,356	234,441	239,448				285,083	
Benefit payments, including refunds of employee contributions	(532,459)	(539,742)	(589,080)	(499,436)	(504,709)	(471,235)	(423,572)	(405,961)	(362,555)	(349,525)
Other changes	(47,806)	(62,570)	14,459	(46,376)	(19,181)	(9,078)	(30,745)	(13,371)	(14,343)	(14,745)
Net change in total pension liability	636,426	731,320	1,176,004	684,811	780,588	362,568	480,040	282,889	763,764	312,133
TOTAL PENSION LIABILITY - BEGINNING	11,788,731	11,057,411	9,881,407	9,196,596	8,416,008	8,053,440	7,573,400	7,290,511	6,526,747	6,214,614
TOTAL PENSION LIABILITY - ENDING	<u>\$ 12,425,157</u>	<u>\$ 11,788,731</u>	<u>\$ 11,057,411</u>	<u>\$ 9,881,407</u>	<u>\$ 9,196,596</u>	<u>\$ 8,416,008</u>	<u>\$ 8,053,440</u>	<u>\$ 7,573,400</u>	<u>\$ 7,290,511</u>	<u>\$ 6,526,747</u>

CHARTER TOWNSHIP OF SUPERIOR

**REQUIRED SUPPLEMENTARY INFORMATION
DEFINED BENEFIT PENSION PLAN**

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2024**

	For the Plan Year Ended									
	12/31/2024	12/31/2023	12/31/2022	12/31/2021	12/31/2020	12/31/2019	12/31/2018	12/31/2017	12/31/2016	12/31/2015
PLAN FIDUCIARY NET POSITION										
Contributions - employer	\$ 590,488	\$ 562,430	\$ 513,605	\$ 428,583	\$ 343,703	\$ 323,064	\$ 257,074	\$ 243,677	\$ 208,778	\$ 187,940
Contributions - employee	170,510	162,043	149,519	131,740	117,461	117,023	99,482	97,044	89,336	86,207
Net investment income	580,011	764,924	(778,379)	924,013	750,073	701,819	(213,390)	644,352	505,591	(68,734)
Benefit payments, including refunds of employee contributions	(532,459)	(539,742)	(589,080)	(499,436)	(504,709)	(471,235)	(423,572)	(405,961)	(362,555)	(349,525)
Administrative Expenses	(17,432)	(16,181)	(13,967)	(10,599)	(11,724)	(12,098)	(10,555)	(10,196)	(9,975)	(10,063)
Net change in plan fiduciary net position	791,118	933,474	(718,302)	974,301	694,804	658,573	(290,961)	568,916	431,175	(154,175)
PLAN FIDUCIARY NET POSITION, BEGINNING	7,692,603	6,759,129	7,477,431	6,503,130	5,808,326	5,149,753	5,440,714	4,871,798	4,440,623	4,594,798
PLAN FIDUCIARY NET POSITION, ENDING	<u>\$ 8,483,721</u>	<u>\$ 7,692,603</u>	<u>\$ 6,759,129</u>	<u>\$ 7,477,431</u>	<u>\$ 6,503,130</u>	<u>\$ 5,808,326</u>	<u>\$ 5,149,753</u>	<u>\$ 5,440,714</u>	<u>\$ 4,871,798</u>	<u>\$ 4,440,623</u>
NET PENSION LIABILITY (TOTAL PENSION LIABILITY - PLAN FIDUCIARY NET POSITION)	<u>\$ 3,941,436</u>	<u>\$ 4,096,128</u>	<u>\$ 4,298,282</u>	<u>\$ 2,403,976</u>	<u>\$ 2,693,466</u>	<u>\$ 2,607,682</u>	<u>\$ 2,903,687</u>	<u>\$ 2,132,686</u>	<u>\$ 2,418,713</u>	<u>\$ 2,086,124</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>68.28%</u>	<u>65.25%</u>	<u>61.13%</u>	<u>75.67%</u>	<u>70.71%</u>	<u>69.02%</u>	<u>63.94%</u>	<u>71.84%</u>	<u>66.82%</u>	<u>68.04%</u>
Covered employee payroll	<u>\$ 3,129,163</u>	<u>\$ 2,697,179</u>	<u>\$ 2,348,774</u>	<u>\$ 2,213,530</u>	<u>\$ 2,080,582</u>	<u>\$ 1,844,614</u>	<u>\$ 1,720,936</u>	<u>\$ 1,583,227</u>	<u>\$ 1,621,846</u>	<u>\$ 1,572,197</u>
Net pension liability as a percentage of covered employee payroll	<u>125.96%</u>	<u>151.87%</u>	<u>183.00%</u>	<u>108.60%</u>	<u>129.46%</u>	<u>141.37%</u>	<u>168.73%</u>	<u>134.71%</u>	<u>149.13%</u>	<u>132.69%</u>

SUPPLEMENTARY INFORMATION

COMBINING FINANCIAL STATEMENTS

CHARTER TOWNSHIP OF SUPERIOR

**ALL FUNDS INCLUDED IN GASB 54 GENERAL FUND CONSOLIDATION
COMBINING BALANCE SHEET
DECEMBER 31, 2024**

	General Fund Pre GASB 54 Consolidation	Parks and Recreation Fund	Trust and Agency Fund	Eliminations	Totals Restated General Fund
ASSETS					
Cash and investments	\$ 757,003	\$ 612,531	\$ 816,399	\$	\$ 2,185,933
Receivables:					
Taxes	642,018				642,018
State shared revenue	300,453				300,453
Due from other funds	69,883		135	(49,530)	20,488
Leases	380,561				380,561
Other	312,749				312,749
Prepaid expenditures	135,924	26,600			162,524
Total assets	2,598,591	639,131	816,534	(49,530)	4,004,726
LIABILITIES					
Accounts payable	433,770	1,012	704,645		1,139,427
Accrued wages	40,157	9,908			50,065
Accrued interest payable	12,550	2,354			14,904
Accrued compensated absences	3,333				3,333
Unearned revenues			108,295		108,295
Due to other funds	88,194	48,952	3,594	(49,530)	91,210
Total liabilities	578,004	62,226	816,534	(49,530)	1,407,234
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - leases	363,316				363,316
Unavailable revenue - taxes	723,865				723,865
Total deferred inflow of resources	1,087,181				1,087,181
FUND BALANCES					
Nonspendable for prepaids	135,924	26,600			162,524
Restricted	241,425				241,425
Committed:					
Compensated absences	71,733				71,733
Non-motorized trails	30,194				30,194
Parks and recreation		465,305			465,305
Right of Way	26,916				26,916
Assigned for future budget deficits	61,819	85,000			146,819
Unassigned	365,395				365,395
Total fund balances	933,406	576,905			1,510,311
Total liabilities, deferred inflows of resources and fund balances	\$ 2,598,591	\$ 639,131	\$ 816,534	\$ (49,530)	\$ 4,004,726

CHARTER TOWNSHIP OF SUPERIOR

ALL NONMAJOR FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2024

	Legal Defense Fund	Streetlight Fund	Side Street Maintenance Fund	Building Fund	Totals
ASSETS					
Cash and investments	\$ 179,359	\$ 35,120	\$ 12,823	\$ 919,319	\$ 1,146,621
Special assessments receivable		94,151	25,436		119,587
Due from other funds				80	80
Prepaid expenditures				17,498	17,498
Total assets	<u>\$ 179,359</u>	<u>\$ 129,271</u>	<u>\$ 38,259</u>	<u>\$ 936,897</u>	<u>\$ 1,283,786</u>
LIABILITIES					
Accounts payable	\$ 1,820	\$ 8,458	\$	\$ 1,547	\$ 11,825
Accrued wages				8,228	8,228
Accrued compensated absences				301	301
Unearned revenue			25,436		25,436
Due to other funds				2,578	2,578
Total liabilities	<u>1,820</u>	<u>8,458</u>	<u>25,436</u>	<u>12,654</u>	<u>48,368</u>
FUND BALANCE					
Nonspendable for:					
Prepays				17,498	17,498
Restricted for:					
Public works		120,813	12,823		133,636
Legal defense	157,539				157,539
Committed for:					
Compensated absences				8,716	8,716
Ordinance enforcement				898,029	898,029
Assigned for future budget deficits	20,000				20,000
Total fund equity	<u>177,539</u>	<u>120,813</u>	<u>12,823</u>	<u>924,243</u>	<u>1,235,418</u>
Total liabilities and fund equity	<u>\$ 179,359</u>	<u>\$ 129,271</u>	<u>\$ 38,259</u>	<u>\$ 936,897</u>	<u>\$ 1,283,786</u>

CHARTER TOWNSHIP OF SUPERIOR

ALL AGENCY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2024

	Current Tax		
	Fund	Payroll Fund	Totals
ASSETS			
Cash and investments	\$ 1,536,288	\$ 66,107	\$ 1,602,395
Other current assets		327,581	327,581
Due from others		9,698	9,698
Due from other funds		43,302	43,302
Total assets	<u>\$ 1,536,288</u>	<u>\$ 446,688</u>	<u>\$ 1,982,976</u>
LIABILITIES			
Due to others	\$ 1,536,288	\$ 438,774	\$ 1,975,062
Due to other funds		7,914	7,914
Total liabilities	<u>\$ 1,536,288</u>	<u>\$ 446,688</u>	<u>\$ 1,982,976</u>

CHARTER TOWNSHIP OF SUPERIOR

ALL FUNDS INCLUDED IN GASB 54 GENERAL FUND CONSOLIDATION
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2024

	General Fund Pre GASB 54 Consolidation	Parks and Recreation Fund	Trust and Agency Fund	Eliminations	Total Restated General Fund
REVENUES					
Taxes	\$ 745,906	\$	\$	\$	\$ 745,906
Licenses and permits	165,666				165,666
State grants	1,668,625				1,668,625
Contributions from local units	683,766				683,766
Charges for services	12,264		227,261		239,525
Interest and rents	104,584	19,945			124,529
Other revenue	75,363	31,185			106,548
Total revenues	3,456,174	51,130	227,261		3,734,565
EXPENDITURES					
General government	1,820,385				1,820,385
Public works	704,686				704,686
Community and economic development	130,632		227,261		357,893
Recreation and culture		429,113			429,113
Capital outlay					
General government	1,645,254				1,645,254
Recreation and culture		100,179			100,179
Debt service					
Debt - principal	110,000				110,000
Debt - interest	79,050				79,050
Total expenses	4,490,007	529,292	227,261		5,246,560
Excess of revenues over (under) expenditures	(1,033,833)	(478,162)			(1,511,995)
OTHER FINANCING SOURCES (USES)					
Procees from sale of assets	182,569				182,569
Transfers in		419,203		(419,203)	
Transfers (out)	(419,203)			419,203	
Total other financing sources (uses)	(236,634)	419,203			182,569
Net change in fund balance	(1,270,467)	(58,959)			(1,329,426)
FUND BALANCE, JANUARY 1, 2024	2,203,873	635,864			2,839,737
FUND BALANCE, DECEMBER 31, 2024	\$ 933,406	\$ 576,905	\$	\$	\$ 1,510,311

CHARTER TOWNSHIP OF SUPERIOR

ALL NONMAJOR FUNDS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Legal Defense Fund	Streetlight Fund	Side Street Maintenance Fund	Building Fund	Totals
REVENUES					
Special assessments	\$	\$ 94,151	\$ 23,517	\$	\$ 117,668
Charges for services				500,079	500,079
Interest and rents	11,141	1,543	425	28,893	42,002
Total revenues	<u>11,141</u>	<u>95,694</u>	<u>23,942</u>	<u>528,972</u>	<u>659,749</u>
EXPENDITURES					
General government	26,854				26,854
Public works		90,566			90,566
Community and economic development			25,436	376,511	401,947
Total expenditures	<u>26,854</u>	<u>90,566</u>	<u>25,436</u>	<u>376,511</u>	<u>519,367</u>
Net change in fund balance	(15,713)	5,128	(1,494)	152,461	140,382
FUND BALANCE, JANUARY 1, 2024	<u>193,252</u>	<u>115,685</u>	<u>14,317</u>	<u>771,782</u>	<u>1,095,036</u>
FUND BALANCE, DECEMBER 31, 2024	<u>\$ 177,539</u>	<u>\$ 120,813</u>	<u>\$ 12,823</u>	<u>\$ 924,243</u>	<u>\$ 1,235,418</u>

INDIVIDUAL FUNDS

GENERAL FUND

CHARTER TOWNSHIP OF SUPERIOR

**GENERAL FUND (PRE GASB 54 - RESTATEMENT)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Taxes	\$ 709,276	\$ 745,906	\$ 36,630
Licenses and permits	195,000	165,666	(29,334)
State grants	1,715,972	1,668,625	(47,347)
Contributions from local units	683,776	683,766	(10)
Charges for services	16,300	12,264	(4,036)
Interest and rents	119,358	104,584	(14,774)
Other revenue	9,474	75,363	65,889
Total revenues	3,449,156	3,456,174	7,018
EXPENDITURES			
General government	1,871,924	1,831,631	40,293
Public works	2,287,851	2,338,694	(50,843)
Community and economic development	131,107	130,632	475
Debt service - Principal	110,000	110,000	
Debt service - Interest	66,500	79,050	(12,550)
Total expenditures	4,467,382	4,490,007	(22,625)
Excess of revenues over (under) expenditures	(1,018,226)	(1,033,833)	(15,607)
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of assets	182,569	182,569	
Transfers (out)	(419,203)	(419,203)	
Total other financing sources (uses)	(236,634)	(236,634)	
Net change in fund balance	(1,254,860)	(1,270,467)	(15,607)
FUND BALANCE, JANUARY 1, 2024	2,203,873	2,203,873	
FUND BALANCE, DECEMBER 31, 2024	\$ 949,013	\$ 933,406	\$ (15,607)

This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

CHARTER TOWNSHIP OF SUPERIOR

**GENERAL FUND (PRE GASB 54 - RESTATEMENT)
STATEMENT OF REVENUES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes			
Payment in lieu of taxes	\$ 875	\$ 891	\$ 16
Trailer home fees	4,500	4,733	233
Property taxes	<u>703,901</u>	<u>740,282</u>	<u>36,381</u>
Total taxes	<u>709,276</u>	<u>745,906</u>	<u>36,630</u>
Licenses and permits			
Cable franchise fees	<u>195,000</u>	<u>165,666</u>	<u>(29,334)</u>
State grants			
State shared revenue	1,679,472	1,631,780	(47,692)
Other state aid grants	<u>36,500</u>	<u>36,845</u>	<u>345</u>
Total state grants	<u>1,715,972</u>	<u>1,668,625</u>	<u>(47,347)</u>
Contributions from local units			
CTAP grant	<u>683,776</u>	<u>683,766</u>	<u>(10)</u>
Charges for services			
General charges for services	<u>16,300</u>	<u>12,264</u>	<u>(4,036)</u>
Interest and rents			
Interest income	52,000	18,007	(33,993)
Interest - leases		25,530	25,530
Amortization - leases		29,065	29,065
Rent	43,858	8,858	(35,000)
Investment earnings	<u>23,500</u>	<u>23,124</u>	<u>(376)</u>
Total interest and rents	<u>119,358</u>	<u>104,584</u>	<u>(14,774)</u>
Other revenue			
Reimbursements and refunds	4,324	71,017	66,693
Public contributions	1,150	1,150	
Other income	<u>4,000</u>	<u>3,196</u>	<u>(804)</u>
Total other revenue	<u>9,474</u>	<u>75,363</u>	<u>65,889</u>
Total revenues	<u><u>\$ 3,449,156</u></u>	<u><u>\$ 3,456,174</u></u>	<u><u>\$ 7,018</u></u>

This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

CHARTER TOWNSHIP OF SUPERIOR

**GENERAL FUND (PRE GASB 54 - RESTATEMENT)
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXPENDITURES			
General government			
Township board	\$ 43,815	\$ 42,805	\$ 1,010
Supervisor	147,928	148,383	(455)
Treasurer	223,886	220,341	3,545
Clerk	252,164	262,149	(9,985)
Assessing equalization	261,691	261,346	345
Elections	190,600	183,209	7,391
Building and grounds	61,000	60,365	635
Attorney	55,000	52,715	2,285
All other general government	635,840	600,318	35,522
Total general government	<u>1,871,924</u>	<u>1,831,631</u>	<u>40,293</u>
Public works			
Infrastructure	2,156,281	2,211,656	(55,375)
Sanitation	21,800	17,275	4,525
Public transportation	109,770	109,763	7
Total public works	<u>2,287,851</u>	<u>2,338,694</u>	<u>(50,843)</u>
Community and economic development			
Planning and zoning	131,107	130,632	475
Debt service			
Debt - principal	110,000	110,000	
Debt - interest	66,500	79,050	(12,550)
Total debt service	<u>176,500</u>	<u>189,050</u>	<u>(12,550)</u>
Total expenditures	<u>\$ 4,467,382</u>	<u>\$ 4,490,007</u>	<u>\$ (22,625)</u>

This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

CHARTER TOWNSHIP OF SUPERIOR

**GENERAL FUND (PRE GASB 54 - RESTATEMENT)
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL (continued)
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
GENERAL GOVERNMENT			
Township board			
Salaries	\$ 43,250	\$ 42,340	\$ 910
Training	465	465	
Professional services	100		100
Total township board	<u>43,815</u>	<u>42,805</u>	<u>1,010</u>
Supervisor			
Salaries	100,366	100,366	
Assistant salary	29,074	29,550	(476)
Taxable benefits	16,867	16,870	(3)
Miscellaneous	1,521	1,521	
Supplies	100	76	24
Total supervisor	<u>147,928</u>	<u>148,383</u>	<u>(455)</u>
Treasurer			
Salaries	99,403	99,403	
Other salaries	105,943	102,219	3,724
Training	500	749	(249)
Taxable benefits	11,930	11,927	3
Supplies	3,250	3,220	30
Printing and publishing	2,500	2,459	41
Memberships and dues	360	364	(4)
Total treasurer	<u>223,886</u>	<u>220,341</u>	<u>3,545</u>
Clerk			
Salary	99,403	99,403	
Other salaries	134,302	144,281	(9,979)
Training	806	781	25
Taxable benefits	16,153	16,598	(445)
Supplies	1,500	1,086	414
Total clerk	<u>252,164</u>	<u>262,149</u>	<u>(9,985)</u>

This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

CHARTER TOWNSHIP OF SUPERIOR

**GENERAL FUND (PRE GASB 54 - RESTATEMENT)
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL (continued)
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Assessing equalization			
Salaries	208,212	208,723	(511)
Contract services	2,000	1,881	119
Training	1,000	906	94
Taxable benefits	43,229	43,235	(6)
Supplies	1,500	1,342	158
Telephone	1,100	961	139
Transportation	700	522	178
Meals and lodging	2,450	2,409	41
Memberships and dues	1,500	1,367	133
Total assessing equalization	<u>261,691</u>	<u>261,346</u>	<u>345</u>
Elections			
Salaries	144,700	144,010	690
Professional services	5,400	7,423	(2,023)
Printing and publishing	3,000	2,148	852
Rent	12,000	6,000	6,000
Equipment	2,000	1,143	857
Supplies and postage	23,500	22,485	1,015
Total elections	<u>190,600</u>	<u>183,209</u>	<u>7,391</u>
Buildings and grounds			
Contract services	25,000	21,507	3,493
Operating supplies	8,000	5,927	2,073
Utilities	14,000	14,654	(654)
Repairs and maintenance	21,000	25,562	(4,562)
Expense allocation	(15,000)	(15,000)	
Building improvements	8,000	7,715	285
Total buildings and grounds	<u>61,000</u>	<u>60,365</u>	<u>635</u>
Attorney			
Professional services	55,000	52,715	2,285

This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

CHARTER TOWNSHIP OF SUPERIOR

**GENERAL FUND (PRE GASB 54 - RESTATEMENT)
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL (continued)
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
All other general government			
Training	1,925	1,900	25
Administration postage	15,000	13,378	1,622
Administration operating supplies	5,000	3,847	1,153
Cemetery upkeep	1,500	1,500	
Professional services	120,500	93,473	27,027
Telephone	12,000	12,786	(786)
Insurance and bonds	20,100	20,283	(183)
Transportation	12,000	11,333	667
Meals and lodging	2,000	1,347	653
Printing and publishing	12,500	10,719	1,781
Expense allocation	(15,000)	(15,000)	
Meals on Wheels	10,000	10,000	
Equipment rental	6,300	7,202	(902)
Memberships and dues	20,000	15,683	4,317
Bank charges	500	164	336
Equipment	5,000	3,747	1,253
Miscellaneous	1,000	710	290
Tax Chargebacks	500	479	21
Accounting Salaries	104,637	100,621	4,016
Accounting taxable benefits	10,205	10,209	(4)
Accounting supplies	1,000	1,260	(260)
Accounting expense allocation	(46,000)	(46,000)	
Unallocated FICA	87,471	86,833	638
Unallocated medical insurance	71,428	69,664	1,764
Unallocated dental insurance	7,862	7,903	(41)
Unallocated vision insurance	1,988	1,993	(5)
Unallocated life insurance	1,373	1,617	(244)
Unallocated HSA administration fees	250	238	12
Unallocated HCSP	17,762	35,442	(17,680)
Unallocated pension expense	147,039	136,987	10,052
Total all other general government	<u>635,840</u>	<u>600,318</u>	<u>35,522</u>
TOTAL GENERAL GOVERNMENT	<u>1,871,924</u>	<u>1,831,631</u>	<u>40,293</u>

This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

CHARTER TOWNSHIP OF SUPERIOR

**GENERAL FUND (PRE GASB 54 - RESTATEMENT)
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL (continued)
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
PUBLIC WORKS			
Infrastructure			
Master plan revisions	15,000	1,755	13,245
Geddes Ridge drain maintenance	30,000	28,822	1,178
Special projects	8,000	6,472	1,528
Ypsilanti district library	110,700	110,652	48
Plymouth pathway	873,075	948,153	(75,078)
Dixboro Green schoolhouse	75,000	24,736	50,264
Geddes pathway		129,732	(129,732)
Macarther pathway	270,000	281,045	(11,045)
Firemans park	169,000	168,777	223
Hyundai park	184,312	184,312	
Clayhill community farms	36,700	36,700	
Other projects	66,775	68,338	(1,563)
Salaries	11,683	8,891	2,792
Contract services	20,000	17,060	2,940
Supplies	250		250
Road maintenance	250,000	160,153	89,847
Other maintenance	8,600	8,905	(305)
Streetlights	9,086	9,086	
Drains	18,100	18,067	33
Total infrastructure	<u>2,156,281</u>	<u>2,211,656</u>	<u>(55,375)</u>
Sanitation			
Recycling	10,800	7,910	2,890
Garbage and yard waste tags	9,000	7,185	1,815
Dump usage collection	2,000	2,180	(180)
Total sanitation	<u>21,800</u>	<u>17,275</u>	<u>4,525</u>
Public transportation			
A.A.T.A. contract	70,342	70,343	(1)
Demand response	24,202	24,199	3
New buses	15,226	15,221	5
Total public transportation	<u>109,770</u>	<u>109,763</u>	<u>7</u>
TOTAL PUBLIC WORKS	<u>2,287,851</u>	<u>2,338,694</u>	<u>(50,843)</u>

This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

CHARTER TOWNSHIP OF SUPERIOR

**GENERAL FUND (PRE GASB 54 - RESTATEMENT)
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL (continued)
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
COMMUNITY AND ECONOMIC DEVELOPMENT			
Planning and zoning			
Salaries	24,055	18,136	5,919
Taxable benefits	8,702	8,607	95
Supplies	1,350	1,676	(326)
Professional services	97,000	102,213	(5,213)
Total planning and zoning	<u>131,107</u>	<u>130,632</u>	<u>475</u>
TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	<u>131,107</u>	<u>130,632</u>	<u>475</u>
DEBT SERVICE			
Debt - principal	110,000	110,000	
Debt - interest	66,500	79,050	(12,550)
TOTAL DEBT SERVICE	<u>176,500</u>	<u>189,050</u>	<u>(12,550)</u>
Total expenditures	<u><u>\$ 4,467,382</u></u>	<u><u>\$ 4,490,007</u></u>	<u><u>\$ (22,625)</u></u>

This supplementary information shows the General Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

PARKS AND RECREATION FUND

CHARTER TOWNSHIP OF SUPERIOR

PARKS AND RECREATION FUND (PRE GASB 54 - RESTATEMENT)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Interest and rents	\$ 19,900	\$ 19,945	\$ 45
Other revenue	30,400	31,185	785
Total revenues	<u>50,300</u>	<u>51,130</u>	<u>830</u>
EXPENDITURES			
Administration	213,039	207,140	5,899
Maintenance and improvement	259,123	256,267	2,856
Recreation	21,177	65,885	(44,708)
Total expenditures	<u>493,339</u>	<u>529,292</u>	<u>(35,953)</u>
Excess of revenues over (under) expenditures	(443,039)	(478,162)	(35,123)
OTHER FINANCING SOURCES (USES)			
Transfers in	419,203	419,203	
Net change in fund balance	(23,836)	(58,959)	(35,123)
FUND BALANCE, JANUARY 1, 2024	<u>635,864</u>	<u>635,864</u>	
FUND BALANCE, DECEMBER 31, 2024	<u>\$ 612,028</u>	<u>\$ 576,905</u>	<u>\$ (35,123)</u>

This supplementary information shows the Parks and Recreation Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

CHARTER TOWNSHIP OF SUPERIOR

**PARKS AND RECREATION FUND (PRE GASB 54 - RESTATEMENT)
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXPENDITURES			
ADMINISTRATION			
Salaries	\$ 161,751	\$ 162,505	\$ (754)
Training	1,400	215	1,185
Taxable benefits	18,303	18,703	(400)
Supplies	1,000	725	275
Professional services	4,700	1,767	2,933
Telephone	700	599	101
Insurance and bonds	14,135	14,132	3
Transportation	1,800	812	988
Office rent	7,000	7,000	
Printing and publishing	500		500
Membership and dues	650	655	(5)
Miscellaneous	1,100	27	1,073
Total administration	<u>213,039</u>	<u>207,140</u>	<u>5,899</u>
RECREATION			
Salaries	9,177	8,494	683
Taxable benefits	200		200
Supplies	2,200	3,172	(972)
Professional services	7,000	6,990	10
Capital outlay		46,000	(46,000)
Miscellaneous	2,600	1,229	1,371
Total recreation	<u>21,177</u>	<u>65,885</u>	<u>(44,708)</u>
MAINTENANCE AND IMPROVEMENTS			
Salaries	141,711	141,217	494
Training	700	645	55
Taxable benefits	2,803	2,782	21
Supplies	11,175	11,820	(645)
Uniforms	800	855	(55)
Fuel and lubricants	6,825	5,932	893
Miscellaneous	5,800	5,260	540
Professional services	7,500	7,126	374
Telephone	600	586	14
Utilities	500	557	(57)
Repair and Maintenance	23,912	22,712	1,200
Equipment	56,797	56,775	22
Total maintenance and improvements	<u>259,123</u>	<u>256,267</u>	<u>2,856</u>
Total expenditures	<u>\$ 493,339</u>	<u>\$ 529,292</u>	<u>\$ (35,953)</u>

This supplementary information shows the Parks and Recreation Fund prior to the implementation of GASB 54, and as such does not present the results on the basis of generally accepted accounting principles but is presented solely for supplemental information.

UTILITY FUND

CHARTER TOWNSHIP OF SUPERIOR

**UTILITY FUND - COMPARATIVE STATEMENT OF REVENUES AND EXPENSES - OPERATING ACCOUNTS ONLY
FOR THE YEARS ENDED DECEMBER 31, 2018 THROUGH DECEMBER 31, 2024**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
REVENUES							
Charges for services	\$ 4,946,571	\$ 4,764,419	\$ 4,514,821	\$ 4,361,690	\$ 4,918,819	\$ 4,921,683	\$ 4,747,460
Meter sales	19,361	20,207	9,615	21,990	21,640	34,570	12,377
Total revenues	<u>4,965,932</u>	<u>4,784,626</u>	<u>4,524,436</u>	<u>4,383,680</u>	<u>4,940,459</u>	<u>4,956,253</u>	<u>4,759,837</u>
EXPENSES							
Water and sewer purchases	2,473,822	2,660,474	2,791,450	2,516,235	2,396,138	2,334,583	2,857,115
Salaries and wages	785,862	699,597	557,312	520,704	514,362	548,268	488,461
Taxable benefits	80,131	72,483	58,107	51,838	52,196	45,150	32,093
Payroll taxes	66,390	50,159	45,924	43,132	41,925	44,221	38,761
Insurance benefits	192,772	160,658	143,668	108,712	82,250	83,784	84,048
Pension	160,146	91,428	88,027	80,019	64,665	67,110	51,942
Repairs and maintenance	208,520	136,952	410,591	87,324	112,385	139,760	206,184
Computer expenses	42,966	36,340	43,744	47,546	17,393	10,870	13,277
Operating supplies and meters	86,970	136,169	88,666	132,471	90,435	217,895	89,886
Utilities	53,449	42,057	41,809	35,267	42,418	52,249	5,204
Telecommunications	35,733	28,401	27,043	25,972	19,387	8,745	9,327
Lease equipment	15,794	11,283	15,357	13,646	9,204	8,891	8,211
Office expenses	41,418	43,767	39,858	38,733	4,595	22,369	11,997
Professional services	46,625	23,898	34,611	11,276	49,909	29,160	22,025
Health savings expense							7,706
Insurance and bonds	56,205	43,458	34,661	37,479	34,374	35,469	32,796
Bad debt expense	3,427	12,877		3,528	3,934	3,421	
Printing and publishing	4,856	11,041	8,785	20,224	21,235	3,604	4,165
Memberships and dues	15,552	7,797	10,475	10,847	15,446	21,133	8,984
Training and other employee expenses	25,818	11,185	7,839	3,647	18,264	8,695	917
Total expenses	<u>4,396,456</u>	<u>4,280,024</u>	<u>4,447,927</u>	<u>3,788,600</u>	<u>3,590,515</u>	<u>3,685,377</u>	<u>3,973,099</u>
Net revenues over expenses	<u>\$ 569,476</u>	<u>\$ 504,602</u>	<u>\$ 76,509</u>	<u>\$ 595,080</u>	<u>\$ 1,349,944</u>	<u>\$ 1,270,876</u>	<u>\$ 786,738</u>

This schedule only includes operating revenues and expenses (excludes connection fees revenue, interest income, depreciation expense, and interest expense) and as such does not present results of operations on the basis of generally accepted accounting principles but is presented for supplementary information.

May 31, 2025

Charter Township of Superior
Honorable Board of Trustees
3040 North Prospect
Ypsilanti, MI 48198

Dear Honorable Board of Trustees:

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Charter Township of Superior as of and for the year ended December 31, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the Charter Township of Superior's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter Township of Superior's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter Township of Superior's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore there can be no assurance that all such deficiencies have been identified. However, as discussed below, we identified deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the following deficiency in the Charter Township of Superior's internal control to be a material weakness:

Establish Control Over the Financial Reporting Process - Management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation in the financial statements of financial position, results of operations, and cash flows, including the notes to financial statements, in conformity with U.S. generally accepted accounting principles.

At times, management may choose to outsource certain accounting functions due to cost or training considerations. Such accounting functions and service providers must be governed by the control policies and procedures of the Company. Management is as responsible for outsourced functions performed by a service provider as it would be if your personnel performed such functions. Specifically, management is responsible for management decisions and functions for designating an individual with suitable skill knowledge, or experience to oversee any outsourced services; and for evaluating the adequacy and results of those services and accepting responsibility for them.

As part of the audit, management requested us to prepare a draft of your financial statements, including the related notes to financial statements. Management reviewed, approved, and accepted responsibility for those financial statements prior to their issuance; however, management did not have the accounting expertise to perform a detailed review of the financial statements. The absence of this control procedure is considered a material weakness because the potential exists that a material misstatement of the financial statements could occur and not be prevented or detected by the Township's internal control.

The existence of significant deficiencies or material weaknesses may already be known to management and may represent a conscious decision by management or those charged with governance to accept that degree of risk because of cost or other considerations. Management is responsible for making decisions concerning costs and the related benefits. We are responsible for communicating significant deficiencies and material weaknesses in accordance with professional standards regardless of management's decisions.

Response by Management - Management believes the benefit of hiring additional personnel with the qualified experience to draft the financial statements does not outweigh the costs. Management has decided to maintain the current practice of requesting the auditing firm to draft the financial statements. Management has read, reviewed, understands and takes responsibility for the Financial Statements.

OTHER MATTERS

We came across or were informed by Management, Township Board Members, and (or) staff of other matters which we feel should be reported and (or) discussed with you:

1. Adherence to Personnel Policies

We noted when auditing compensated absence accruals at December 31, 2024, that calculations did not strictly adhere to service requirements as outlined in the current Personnel Manual last updated June 28, 2023 (Section 2.17). During our audit procedures we identified several employees for which compensatory and vacation time was accrued at 100% for employees who had not met the six-year full-time service requirements.

Township personnel indicated that 100% accrual for all employees for these types of paid time off is the approved practice.

Recommendation

We recommend that the Personnel Manual be updated to clarify this practice or that the practice be changed to match the current written policy.

CONCLUSION

Thank you for your assistance and hospitality toward our firm while conducting the audit of the Charter Township of Superior.

If you should have any questions, comments or concerns please do not hesitate to call us.

This report is intended solely for the information and use of the Board of Trustees and management of the Charter Township of Superior and is not intended to be and should not be used by anyone other than the specified parties.

Pfeffer, Hanniford & Palka, P.C.

PFEFFER, HANNIFORD & PALKA
Certified Public Accountants



PFEFFER ■ HANNIFORD ■ PALKA
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May 31, 2025

Charter Township of Superior
Board of Trustees
3040 North Prospect
Ypsilanti MI 48198

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Charter Township of Superior for the year ended December 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 9, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Charter Township of Superior are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2024, except as discussed in Notes. We noted no transactions entered by the Charter Township of Superior during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Management has recorded an estimate for the total pension liability for future defined benefit retirement contributions. The liability is based on an estimate of wage increases, mortality tables to estimate the number of members who will reach retirement age and receive benefits during retirement, assumed retirement rates of employees, assumed rate of return on investments, and future changes in benefit.

Management's estimate of the depreciation expense is based on the estimated useful lives and salvage value of capital assets. We evaluated the methods, assumptions, and data used to develop the depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements were:

The disclosure of the Net Pension Liability is based on a large number of estimates to determine an actuarial accrued liability for defined benefit pension obligations. The disclosure is presented based on GASB Standard 68 requirements, disclosing the elements that comprise the Net Pension Liability, effect on the Net Pension Liability due to changes in the assumed rate of return and related deferred outflows or inflows of resources.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 31, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Charter Township of Superior's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

Other Matters

We applied certain limited procedures to the Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual Major Funds, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on combining statements and individual fund statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Township and management of the Charter Township of Superior and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Pfeffer, Hanniford & Palka, P.C.

PFEFFER, HANNIFORD & PALKA

Certified Public Accountants

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SUPERIOR CHARTER TOWNSHIP PERSONNEL MANUAL

WASHTENAW COUNTY, MICHIGAN

Last Revised: April 7, 2025

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1. INTRODUCTION

1.1 Purpose & Scope

This Personnel Manual applies to all non-union employees of Superior Charter Township. It does not apply to elected officials or their appointed deputies, or any employee whose employment is governed by a collective bargaining agreement. This manual provides guidance on employment policies, procedures, and benefits. It is intended to be informational and is not an employment contract.

It may be modified as needed over time, and any modifications shall be at the sole discretion of the Township Board (the Board). Furthermore, it is the responsibility of the Township Supervisor, either directly or through delegated representatives, to provide reasonable prior notice of changes or modifications to this manual to any affected employees.

1.2 Employment at Will

Employment with Superior Charter Township (the Township) is at-will, meaning either the Township or the employee may terminate employment at any time, with or without cause or notice, except as otherwise provided by law. This manual does not create an express or implied contract of employment, nor does it alter the at-will nature of employment.

This at-will policy does not apply to employees covered by collective bargaining agreements, civil service protections, or statutory provisions that grant specific termination rights. Employment decisions must comply with federal and state laws prohibiting discrimination or retaliation.

No representative of Superior Charter Township, other than the Township Board through a formal written agreement, has the authority to enter into any employment contract or make commitments regarding continued employment. The Township reserves the right to modify or amend this manual at any time, except where prohibited by law.

2. EQUAL EMPLOYMENT OPPORTUNITY & HARASSMENT POLICIES

2.1 Non-Discrimination Policy

Superior Charter Township is committed to providing equal employment opportunities without regard to race, color, religion, sex, national origin, age, disability, marital status, height, weight, or other protected statuses. All employment decisions — including hiring, compensation, benefits, promotions, transfers, and layoffs — will be based on individual qualifications, job-related skills,

and organizational needs. The Township Supervisor is responsible for overseeing civil rights compliance, subject to review by the Board.

2.2 Anti-Harassment Policy

Superior Charter Township is committed to maintaining a workplace free of harassment, or any kind or nature, and complies with the Michigan Elliott-Larsen Civil Rights Act (ELCRA) and Title VII of the Civil Rights Act of 1964. Harassment of any kind will not be tolerated.

Harassment includes, but is not limited to:

- a. Sexual harassment, including unwelcome advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature..
- b. Employment decisions based on an employee's submission to or rejection of sexual conduct.
- c. Conduct that interferes with an employee's work performance or creates an intimidating, hostile, or offensive work environment.

2.3 Procedures for Processing Harassment and Discrimination Complaints

- a. **Report the Complaint:** If you have a complaint about harassment or discrimination, report it to the Township Supervisor. If the complaint involves the Supervisor, report it to the Township Clerk or Treasurer instead.
- b. **Initiate Investigation:** The Township will begin an investigation as soon as possible after receiving a complaint.
- c. **Conduct Investigation:**
 - (i) The investigation will usually be done by the Township Supervisor.
 - (ii) If the complaint involves the Supervisor or a member of the Township Board, a neutral third-party investigator will be used. This could be an HR consultant, lawyer, or someone appointed by the Board (referred to as the "In-House Investigator").
 - (iii) The investigation will involve interviewing people and reviewing evidence.
- d. **Document Findings:** The In-House Investigator will write down what they find and decide if a policy was violated.
- e. **Prepare Report:** The In-House Investigator will create a written report of their findings and give a copy to the person who complained and the Township

Board.

- f. **Corrective Action (If Complaint is True):** If the investigation finds that discrimination or harassment did happen, the Township will take action. This could include firing the person who did it.
- g. **Complaint Not Substantiated (If Complaint is Not True):** If the In-House Investigator finds that the complaint is not true, everyone involved will be told. The person who complained can appeal this decision to the entire Township Board by filing a written appeal
- h. **Appeal Process:** The Township Board can either deny the appeal (and the case is closed) or decide to get an outside investigator.
 - (i) If an "Outside Investigator" is brought in, they will review the original findings and either agree or disagree with the In-House Investigator's findings.
 - (ii) If the Outside Investigator agrees, the case is closed. If the Outside Investigator disagrees and finds discrimination or harassment did happen, the Township Board will take corrective action.
- i. Retaliation against anyone submitting a complaint, in good faith, is strictly prohibited.

3. EMPLOYMENT CLASSIFICATIONS & WORK SCHEDULE

3.1 Employee Classifications

- a. **Full-Time Employees** – Employees required to work a minimum of 37.5 hours per week (40 hours for Utility Department employees) and receive full benefits.
- b. **Part-Time Employees** – Employees who work between 20 to 37.5 hours per week (under 40 hours for Utility Department employees) and may receive prorated benefits.
- c. **Temporary Employees** – Employees hired for up to 12 months to assist with staff absences or seasonal workloads. They do not receive benefits and are paid an hourly rate, unless otherwise approved by the Township Board. The Supervisor, Clerk, or Treasurer may hire temporary employees within the Board-approved budget.
- d. **Appointed Deputies** – The Clerk and Treasurer must appoint a deputy, while the Supervisor may do so. Deputies hold a public office and serve “at the

pleasure of the official,” meaning their appointment is tied to that official’s tenure. For personnel purposes, they are not considered regular employees.

3.2 Hire Dates & Employment Status Conversions

An employee’s hire date is used to determine benefits eligibility, vacation accrual, longevity pay, and pension vesting. In some cases, employees who transition to a new employment classification will receive a new hire date that impacts their benefits.

a. Initial Hire Date.

- (i) The initial hire date is assigned when an employee begins employment with Superior Charter Township.
- (ii) If an employee transitions from part-time to full-time or temporary to regular status, a new full-time hire date will be assigned.
- (iii) The new hire date will be used to calculate:
 - (a) Vacation and sick leave accrual
 - (b) Longevity pay eligibility
 - (c) Retirement health care vesting
 - (d) Years of service for pension benefits

b. Conversion from Part-Time to Full-Time Status.

- (i) Employees who transition from part-time to full-time after April 1, 2005, will be assigned a new full-time hire date.
- (ii) Any accrued sick and vacation benefits will be prorated and transferred to their benefit bank.
- (iii) Employees who transitioned before April 1, 2005, will retain their initial hire date for accruing all benefits, except for MERS Pension and MERS Health Care Savings Plan, which will use the full-time hire date.
- (iv) The employee’s John Hancock pension account will be set to inactive status after the final contribution and will remain in John Hancock until termination or age 55. Employees with at least 20 months of combined participation in John Hancock and MERS are vested and retain employer contributions, while those with less than 20 months are unvested, and employer contributions revert to the Township. Upon transitioning to full-time, the employee will be enrolled in MERS, with part-time service not counting toward MERS years of service.

c. *Conversion from Temporary to Permanent Status.* A temporary employee working 20+ hours per week may transition to a permanent position with Board of Trustees approval.

- d. *Part-Time Employees Converting to Permanent Part-Time.*
 - (i) Receive two (2) personal days upon conversion.
 - (ii) Previous months of service count toward the first-year employment requirement for vacation accrual.
 - (iii) Eligible for John Hancock Plan participation beginning the first workday as a permanent employee.
 - (iv) Assigned a new hire date, which will be used for benefit calculations.
- e. *Full-Time Employees Converting to Permanent Status.*
 - (i) Receive two (2) personal days upon conversion.
 - (ii) Previous months of service count toward the first-year employment requirement for vacation accrual.
 - (iii) Eligible for health and life insurance starting the first of the month after conversion.
 - (iv) Assigned a new hire date and enrolled in MERS effective on the first full-time workday.

3.3 Work Hours & Pay Periods

- a. Regular office hours: 8:00 AM - 4:00 PM, Monday - Friday.
- b. Utility Department hours: 8:00 AM - 4:30 PM, Monday - Friday.
- c. Any changes to these work hours must be authorized by the employee's Department Head in writing.
- d. Pay periods occur biweekly, with paychecks issued every other Thursday.
- e. Employees must submit timesheets by the designated deadline (Mondays at 9:00 AM) to ensure timely payroll processing. All time sheets, after departmental approval, must be turned over to the payroll administrator by Monday at 9:30 AM.

3.4 Lunch & Rest Breaks

- a. For each work day, employees are entitled to:
 - (i) One 30-minute unpaid lunch break.
 - (ii) Two **15-minute paid rest breaks** (one in the morning, one in the afternoon).
- b. Lunch and rest breaks may be combined, but may not exceed 45 minutes. Employees should work with their direct supervisor to ensure that their lunch

and rest breaks are scheduled at times that do not disrupt the daily operations of their departments. There is no smoking in Township buildings or on Township property.

3.5 Personal Information Updates

- a. Employees must report any changes to their name, address, telephone number, marital status, tax withholding status, beneficiaries, dependents, or emergency contact information to the Personnel Manager's Office within five (5) days of the change.
- b. Employees must also provide their current telephone number to their immediate supervisor and update them promptly if it changes. Failure to update personal information may affect payroll, benefits, or emergency notifications. The Township will use the most recent records on file for all employment-related matters.

3.6 Overtime & Compensatory Time

- a. Non-exempt employees receive overtime pay at 1.5x their hourly rate for work exceeding 40 hours per week, provided that the employee receiving the overtime pay has not used any benefit time during the week that the overtime was accrued. All overtime must be pre-approved in advance by a supervisor.
- b. Employees may request compensatory time instead of overtime pay, accruing 1.5 hours per overtime hour worked, subject to department approval. The maximum balance is 37.5 hours (40 for Utility Department); excess overtime is paid automatically. Employees receive a balance report with each paycheck and may cash out hours by submitting a request form, signed by their Department Head, to the Payroll Administrator.
- c. Utility employees will receive a minimum of three hours pay or comp time for all after-hours "call outs" in which they are called back to work to respond to an urgent utilities emergency. Hours worked immediately preceding or following the normal work schedule do not qualify as an after hours call-out and will be treated as normal overtime.
- d. Utility employees who are scheduled as "on-call" will be compensated for the time required to be available. Compensation will be determined and approved annually by the Board of Trustees.

3.7 Managerial Time

Exempt employees do not receive overtime pay but may accrue up to **five (5) Managerial Comp Days** per year. These are earned at a **1:1 ratio** for additional hours

worked beyond the standard workweek, subject to supervisor approval. Managerial comp days must be used within the same calendar year.

3.8 Drug Free Workplace

Superior Charter Township is committed to a safe, productive, and drug-free workplace in compliance with the Federal Drug-Free Workplace Act of 1988.

- a. *Prohibited Conduct.* Employees are prohibited from:
 - (i) Manufacturing, distributing, possessing, or using illegal drugs or controlled substances on Township property, in Township vehicles, or during work hours.
 - (ii) Reporting to work impaired due to illegal drugs or misuse of medication.
 - (iii) Using or possessing marijuana in the workplace, even if legally prescribed or recreationally permitted under Michigan law.
- b. *Employee Responsibilities & Assistance.*
 - (i) Employees must notify the Township within five (5) days of a drug-related workplace charge or conviction.
 - (ii) Employees seeking help for substance abuse may contact Human Resources for information on support programs.
- c. *Disciplinary Actions & Rehabilitation.*
 - (i) Violations may result in disciplinary action, including termination.
 - (ii) The Township may offer rehabilitation instead of discipline, but employees must comply fully with all rehabilitation requirements.
 - (iii) Employees may be subject to drug testing if there is reasonable suspicion of impairment while on duty.
 - (iv) The Township will provide drug awareness education and maintain compliance with federal law. Employees are expected to fully support this policy without exception.

4. COMPENSATION & BENEFITS

4.1 Salary & Pay Increases

- a. Salary adjustments may be based on performance evaluations, market conditions, federal Cost of Living Adjustments (COLA), and budgetary considerations. All increases are subject to review and approval by the Township Board of Trustees and are not guaranteed.

- b. Employees may be eligible for merit-based increases based on exceptional performance, subject to budget constraints and Board discretion. Merit pay adjustments may be one-time bonuses or permanent salary increases, as determined by the Township Board.
- c. The Township is committed to ensuring fair and equitable pay adjustments across departments while maintaining fiscal responsibility.
- d. The Township also offers full and part-time employees longevity pay on the anniversary hire date as follows:
 - (i) Years 2-3: 1% of base pay
 - (ii) Years 4-5: 2% of base pay
 - (iii) Years 6-7: 3% of base pay
 - (iv) Years 8-9: 4% of base pay
 - (v) Years 10-19: 5% of base pay
 - (vi) Years 20+: 6% of base pay
- e. If the due date for an employee's longevity pay falls during the time they are on unpaid leave, the longevity pay shall be prorated based on actual time worked plus paid service hours. Service hours are defined as days for which the employee used paid benefit time.

4.2 PTO: Holidays

Superior Charter Township observes designated holidays as determined by the Township Board each year. All Township offices will close on these holidays, except those required by the Board to remain open.

- a. *Eligibility for Holiday Pay.*
 - (i) Regular full-time employees will receive holiday pay, provided they are in a paid status (e.g., working, using approved leave) during the pay period in which the holiday falls.
 - (ii) Regular part-time employees will receive holiday pay if the holiday falls on a day they are normally scheduled to work.
 - (iii) Employees on approved paid leave (e.g., PTO, sick leave, FMLA) will receive holiday pay as if they had worked, without it reducing their leave balance.
- b. *Holiday Pay for Employees Working on a Holiday.* Non-managerial employees required to work on an official Township holiday will receive compensation as outlined the Overtime policy contained within this manual.

4.3 PTO: Vacation Days.

Vacation time accrues based on length of service, with different rates for full-time, part-time, and Utility Department employees.

a. Full-Time Employees.

- (i) Receive one week of vacation after six months.
- (ii) Accrual begins in the 13th month at 6.25 hours per month.
- (iii) Increases to 9.375 hours per month after 5 years of service.
- (iv) Increases to 12.5 hours per month after 10 years of service.
- (v) Utility Department Employees:
 - (a) Accrue 6.66 hours per month starting in the 13th month.
 - (b) Increase to 10 hours per month after 5 years.
 - (c) Increase to 13.333 hours per month after 10 years.

b. Part-Time Employees.

- (i) Receive one week of vacation after six months, based on their average workweek.
- (ii) Accrual is based on hours worked per pay period, increasing at 5 and 10 years.

c. *Banking Hours.* Employees may bank up to 1.5 times their annual vacation accrual and must use excess vacation or forfeit it unless granted a temporary exception. Vacation requests should be made at least two weeks in advance, though shorter notice may be approved depending on department needs. Holidays falling within scheduled vacation do not count as vacation days. Unpaid time off is generally not permitted but may be granted in special cases if vacation is exhausted.

4.4 PTO: Personal Days

Personal days accrue annually and may be used with or without advance notice, depending on the situation.

a. Accrual & Carryover.

- (i) Full-time employees receive two personal days per year, accruing on the first day of employment and then on January 1st each year.
- (ii) Unused personal days may carry over to the next year, up to a maximum bank of five days.
- (iii) If accrual on January 1st exceeds the five-day limit, excess days will be paid out.

- b. Usage & Notice Requirements.
 - (i) 48-hour notice is preferred for planned use, but personal days may be used without advance notice for emergencies or unforeseen circumstances.
 - (ii) Employees must call or message their supervisor before the workday begins if using personal time unexpectedly. Failure to notify may result in disciplinary action and loss of benefit time.
 - (iii) Personal time for non-emergencies without notice is allowed if it does not disrupt department operations, subject to supervisor approval.

4.5 PTO: Sick Leave

Superior Charter Township provides sick leave for employees to use in cases of personal or immediate family illness, accidents, or medical appointments. Sick time accrues monthly, and employees must follow proper procedures when requesting leave.

- a. Accrual & Banking.
 - (i) Full-time employees earn 1/2 day per month in their first year and 1 day per month thereafter.
 - (ii) There is no limit on how much sick time may be banked.
 - (iii) Employees receive a Sick Time Bank report with each paycheck.
- b. Usage & Notification Requirements.
 - (i) Medical appointments require two days' advance notice unless an emergency arises.
 - (ii) Unexpected absences must be reported to the Department Head as soon as possible. If the employee is incapacitated, a designated person may notify the Township.
 - (iii) If sick time is exhausted, employees may use vacation or personal time with a doctor's note. Unpaid leave may be granted in extenuating circumstances.
- c. Medical Verification & Return to Work.
 - (i) A doctor's note may be required after three consecutive sick days or when a pattern of absenteeism suggests potential abuse.
 - (ii) Fitness-for-duty evaluations must be job-related and consistent with business necessity under ADA guidelines.

Employees who repeatedly take sick leave before or after weekends, holidays, or vacations may be subject to review for potential abuse. Corrective action may

include documented counseling or requiring a doctor's note for future absences. Falsifying sick leave requests will result in disciplinary action. Department Heads will monitor sick leave use to ensure fairness and operational efficiency.

4.6 PTO Request Process

Superior Charter Township requires employees to follow an approval process for both prearranged and unexpected time off to ensure proper staffing and operations.

- a. Prearranged Time Off Requests.
 - (i) Employees submit requests to their Department Head for initial approval.
 - (ii) The Department Head reviews requests for conflicts within the department and prioritizes based on submission date and ability to adjust plans.
 - (iii) If no conflicts exist, the request is sent to the Township Supervisor (except for Parks) to check for conflicts across departments. If needed, coverage may be arranged to accommodate multiple requests.
 - (iv) The Township Supervisor returns approved or denied requests to the Department Head, who notifies the employee.
- b. Department Head Time Off Requests.
 - (i) General, Utility, and Building Department Heads submit requests directly to the Township Supervisor, or the Deputy Supervisor.
 - (ii) The Parks Administrator submits requests to the appointed Parks Commissioner and informs the Township Supervisor of approved employee vacations in writing.
- c. Unexpected Time Off Requests.
 - (i) Employees using sick or personal time unexpectedly must submit a Time Off Request Form upon returning to work.
 - (ii) Employees submit the form to their Department Head, who forwards it to the Township Supervisor for final approval.
 - (iii) Once signed, the employee attaches the approved request to their timesheet.

4.7 Health Insurance

Full-time employees are eligible for medical, dental, and vision insurance starting on the first day of the month following hire. Coverage extends to spouses, dependents, and domestic partners as defined by the plan. Employees may be required to contribute a portion of the premium costs, which are reviewed annually.

Employees may opt out of Township-sponsored health insurance if covered under another qualifying group plan (e.g., spouse's employer plan, retirement benefits). To qualify, employees must provide proof of alternative coverage annually. Opt-out participants receive a taxable stipend equal to 40% of the Township's premium cost for the opted-out portion (single, couple, or family coverage). Employees covered under another Township employee's plan are not eligible for the opt-out stipend.

The Township provides COBRA continuation coverage as required by federal law. Employees will receive COBRA enrollment information upon termination or a qualifying event.

4.8 Reimbursements

- a. *Mileage.* Employees on Township business will be reimbursed for mileage at the current IRS rate. Reimbursement forms must include odometer readings, a trip description, and approval from the Department Head and Township Supervisor. Only employees with a valid Michigan driver's license are eligible, and a copy must be on file with the Township Clerk before requesting reimbursement.
- b. *Meals & Lodging.* Employees will be reimbursed for meals and lodging while attending training or conducting Township business, with pre-approval from the Township Supervisor. Reimbursement follows the Board-approved benefit structure and standard government per diem rates. Luxury accommodations and alcohol are not covered, and gratuities are capped at 20%. Original itemized receipts are required for reimbursement.
- c. *Training Seminars.* Employees may be required to attend job-related training and will be paid their regular hourly rate, including travel time, with overtime for hours beyond their normal schedule. Mileage will be reimbursed. Employees may request voluntary training by submitting a request to their Department Head for review with the Township Supervisor. The Township may approve tuition, materials, and regular pay (excluding overtime), cover only tuition and materials, or deny the request.
- d. *College Training.* Employees may request an educational allowance for tuition, books, and fees per the Board-approved benefit structure. Non-college training seminars are excluded. Classes must relate to the employee's job but need not count toward a degree. Requests must be pre-approved by the Department Head and Township Supervisor. Reimbursement is retroactive and requires a "B" or higher. Classes must not interfere with work or mandatory overtime. Township-required courses do not count toward the annual limit.

- e. *Uniforms.* Allowances provided for eligible departments. Check with your Department Head for more information.

4.9 Retirement Plans & Benefits

Full-time employees participate in the Michigan Municipal Employees' Retirement System (MERS) Defined Benefit Plan, with a 5% employee contribution. Employees hired before January 1, 2004, had a one-time option to remain in the John Hancock Defined Contribution Plan; all employees hired after January 1, 2004, must participate in MERS.

- a. *MERS Vesting Schedule.* Employees are vested after six (6) years of service.
- b. *Retirement Eligibility.* Employees may retire under the following conditions:
 - (i) Age 55 with at least 15 years of service
 - (ii) Any age with 30 years of service
 - (iii) Age 60 with at least six (6) years of service
- c. *John Hancock Defined Contribution Plan.* Permanent part-time employees working 20+ hours per week may enroll in this plan upon hire. The Township contributes 10%, and employees contribute 5%. Employees who opt out must sign an Irrevocable Waiver of Participation, though best practice recommends allowing future enrollment if desired.

4.10 Retirement Health Benefits (MERS HCSP)

All full-time employees hired after November 1, 2013, are automatically enrolled in the MERS Health Care Savings Plan (HCSP) the first of the month following hire. Employees contribute 3% of gross regular pay pre-tax, and the Township contributes an employer match based on a vesting schedule.

- a. *Employer Contribution Vesting.*
 - (i) 25% vested after 6 years
 - (ii) 50% vested after 9 years
 - (iii) 75% vested after 12 years
 - (iv) 100% vested after 15 years
 - (v) Employees may access funds for IRS-approved medical expenses upon separation from service, regardless of age.
- b. *Annual Review.* Employer contributions are reviewed annually during the budget process and may be adjusted by the Township Board.

4.11 Benefit Time Payouts Upon Resignation or Retirement

- a. Employees with at least six (6) years of full-time service who resign or retire with at least 14 days' notice are eligible for unused benefit time payouts:
 - (i) Personal Time. 25% payout
 - (ii) Sick Time:
 - (a) 25% payout after 6 years
 - (b) 50% payout after 9 years
 - (c) 75% payout after 12 years
 - (d) 100% payout after 15 years
 - (iii) Compensatory & Management Time: 100% payout
 - (iv) Vacation Time: 100% payout
- b. Benefit payouts will be processed on the final regular payroll cycle following termination unless the employee has elected to deposit payout funds into their MERS Health Care Savings Plan via a signed Benefit Time Pay-Off Election Form.
- c. In cases of sudden death or disability, payout elections on record will be honored before any benefit time is transferred to MERS HCSP. Employees may update their Benefit Time Pay-Off Election Form at any time before 3:30 p.m. on their last scheduled workday.

5. LEAVES OF ABSENCE

5.1 Unpaid Medical Leave

Superior Charter Township is not covered by the Family and Medical Leave Act (FMLA) because the Township does not meet the minimum employee threshold required for FMLA applicability. Under federal law, FMLA applies only to employers with 50 or more employees within a 75-mile radius. While not required, the Township offers Unpaid Medical Leave to support employees facing serious health conditions, family caregiving, or parental bonding. This policy provides up to 12 weeks of unpaid leave with job reinstatement, benefits continuation, and a structured approval process, aligning with HR best practices.

- a. Eligibility & Duration.
 - (i) Employees must have 12 months of service and have worked at least 1,250 hours in the past 12 months.
 - (ii) Employees may take up to 12 weeks of unpaid leave per calendar year

for:

- (a) A serious health condition preventing the employee from performing their job.
- (b) Caring for a spouse, child, or parent with a serious health condition.
- (c) Birth, adoption, or foster placement of a child.

b. Request & Approval Process.

- (i) Employees must submit a Leave Request Form to their Department Head before the leave begins, except in emergencies.
- (ii) The request must include the reason for leave and expected duration.
- (iii) The Township Supervisor reviews and approves leave based on objective eligibility criteria, ensuring consistent application.

c. *Medical Certification & Intermittent Leave.* Employees requesting leave for a serious health condition (their own or a family member's) may be required to provide medical certification from a licensed healthcare provider, such as a doctor, nurse practitioner, clinical psychologist, or other qualified medical professional. If the certification is incomplete or unclear, the Township may request additional information or a second opinion at its own expense.

- (i) Employees requesting leave for a serious health condition (their own or a family member's) may need to provide medical certification stating the condition's start date, duration, and medical facts. If applicable, it must confirm whether the employee is unable to work or needed to provide care and for how long.
- (ii) Employees requesting intermittent or reduced schedule leave must provide certification confirming the medical necessity, expected duration, and planned treatment dates if applicable.
- (iii) Employees seeking intermittent leave to care for a spouse, child, or parent must submit documentation stating that their presence is necessary for care or recovery, along with an estimated schedule and duration of leave.

d. Use of Accrued Leave and Unpaid Leave.

- (i) Employees must exhaust all accrued sick leave before taking unpaid leave.
- (ii) If sick time is exhausted, employees may use vacation or personal time before transitioning to unpaid leave.

e. Job Protection and Benefits Continuation.

- (i) Employees approved for leave are guaranteed reinstatement to their original or an equivalent job with the same pay and benefits.
 - (ii) The Township will continue to pay health, dental, vision, and life insurance premiums for up to 12 weeks, provided the employee meets eligibility requirements.
 - (iii) Employees opting out of health insurance during leave will not receive opt-out payments.
 - (iv) Employees will not accrue sick or vacation time while on unpaid leave, nor receive holiday pay.
 - (v) The 12-week benefits continuation period includes any time taken as paid leave (sick, vacation, or personal time) prior to unpaid leave.
 - (vi) If an employee remains on unpaid leave beyond 12 weeks, they are responsible for paying their own insurance premiums to continue coverage.
- f. Extended Medical Leave (Beyond 12 Weeks).
- (i) If an employee requires leave beyond 12 weeks, they may submit a request for Extended Medical Leave.
 - (ii) Approval is at the sole discretion of the Township and is based on operational needs.
 - (iii) Employees on extended leave are not guaranteed reinstatement to their previous position or pay level upon return.

5.2 Personal Leave of Absence

- a. Regular full-time employees who have completed six (6) months of service may request an unpaid personal leave for up to 60 calendar days within a 12-month period.
- (i) Employees must submit a Personal Leave Request Form stating the reason for leave and expected duration.
 - (ii) The Department Head must approve the request and submit it to Township Administrative Staff along with an explanation of how the employee's work will be covered.
- b. Approval Process & Appeals.
- (i) If denied, the employee may appeal to the Township Board of Trustees and may request an executive session for the appeal.
 - (ii) If an employee wishes to extend an approved leave, they must submit a written extension request at least one (1) week in advance (if circumstances permit).
 - (iii) Extensions are not automatic and require approval from the

Department Head and Township Supervisor.

c. Leave Conditions & Benefit Impacts.

- (i) The Township will continue to pay health, dental, vision, and life insurance premiums for up to 12 weeks for approved leaves of absence, including personal leave, provided the employee has at least one (1) year of service and has worked 1,250 hours in the past 12 months.
- (ii) This 12-week period includes both paid and unpaid leave, meaning any time used for sick, vacation, or personal leave counts toward the 12-week total.
- (iii) After 12 weeks, the Township is no longer obligated to continue paying insurance premiums. Employees on unpaid leave beyond this period must pay the full cost to maintain coverage.
- (iv) Employees do not accrue sick leave or vacation time during unpaid leave and are not eligible for paid holidays that occur while on leave.
- (v) Longevity pay will be prorated based on actual time worked and paid benefit hours used.

5.3 Prior Notice for Medical and Personal Leaves

The Township provides discretionary leave for eligible employees for childbirth, adoption, family care, or medical treatment. Employees must follow the procedures outlined below to request and schedule leave.

- a. Employees must provide at least 30 days' notice for foreseeable leave related to childbirth, adoption, or planned medical treatment. If 30 days' notice is not possible, employees must notify the Township as soon as practicable.
- b. Employees should schedule medical treatments to minimize workplace disruption, when possible, with approval from their healthcare provider.
- c. Intermittent or reduced schedule leave for childbirth or adoption is not permitted unless approved by the Township. Medically necessary intermittent leave may be approved on a case-by-case basis.
- d. If both spouses work for the Township, the Township may limit the combined leave duration for childbirth, adoption, or family care, based on operational needs.

Employees must use all accrued paid leave before taking an unpaid leave of absence, unless an exception is approved by the Township. Leave requests will be

reviewed based on staffing needs, job responsibilities, and the impact on Township operations.

5.4 Bereavement Leave

- a. Superior Charter Township recognizes the profound impact of losing a loved one and is committed to supporting employees during difficult times. Employees will be granted up to three (3) days of paid bereavement leave for the loss of an immediate family member, including:

- (i) Parent, sibling, spouse, child, or stepchild
- (ii) Legal foster child, legal guardian, or stepparent
- (iii) Grandparent or grandchild
- (iv) Parent-in-law, sibling-in-law, or child-in-law

Employees who experience the loss of a spouse, child, or parent may take up to five (5) days of paid bereavement leave.

- b. Additional Leave & Special Circumstances.

- (i) Employees may request additional time off using sick, personal, or vacation time, subject to Department Head approval.
- (ii) If a death occurs during a scheduled vacation, up to four (4) vacation days may be rescheduled if the employee attends the funeral.
- (iii) Employees may be asked to provide reasonable verification, such as a funeral program or obituary.

5.5 Military Leave

Superior Charter Township supports employees serving in the United States Armed Forces, National Guard, or Reserves by providing military leave in compliance with the Uniformed Services Employment and Reemployment Rights Act (USERRA) and applicable state laws.

- a. Eligibility & Leave Rights.

- (i) Employees who enlist, are drafted, or are called to active duty, training, or emergency service will be granted unpaid military leave.
- (ii) Employees must provide advance written notice of military obligations unless prevented by military necessity.
- (iii) Military leave will not exceed five cumulative years, except for exemptions outlined in USERRA.

- b. Pay & Benefits During Military Leave.

- (i) Employees may use accrued vacation or personal leave but are not required to do so.
 - (ii) Health insurance coverage may continue for up to 24 months, with employees responsible for premiums beyond 30 days of service.
 - (iii) Seniority, pension, and other benefits will continue to accrue as required under USERRA.
- c. Job Reinstatement.
 - (i) Employees must notify the Township of their intent to return to work within the USERRA-specified timeline, based on the length of service.
 - (ii) Upon timely return, employees will be reinstated to their previous position or an equivalent role with the same pay, benefits, and seniority.
- d. *Discrimination and Retaliation Prohibited.* The Township prohibits discrimination or retaliation against employees for military service and ensures full compliance with federal and state military leave protections.

5.6 Jury Duty

Employees summoned for jury duty will receive time off and be paid their **regular straight-time** rate for scheduled workdays served, provided they submit their jury fee (excluding mileage) to the Township. To qualify for jury duty pay, employees must:

- a. Provide reasonable advance notice of the jury summons.
- b. Submit proof of jury service for claimed days.
- c. Be scheduled to work on the jury service day.
- d. Return to work if excused with three or more hours left in their shift.

6. WORKPLACE POLICIES & CONDUCT

6.1 Code of Conduct & Workplace Ethics

Superior Charter Township expects employees to maintain professionalism, integrity, and respect in all workplace interactions. Employees must comply with all Township policies, ethical standards, and applicable laws, including those governing confidentiality, harassment, discrimination, and public service responsibilities. Violations may result in disciplinary action.

6.2 Attendance & Tardiness

Reliable attendance is critical to Township operations and public service delivery. Employees are expected to report to work on time and as scheduled. Excessive tardiness, unexcused absences, or failure to notify a supervisor of an absence may lead to corrective action, up to and including termination.

- a. Employees who anticipate being late or absent must notify their supervisor as soon as possible, ideally before the start of their shift.
- b. Absences due to illness, emergencies, or other unforeseen circumstances should be communicated promptly to minimize workplace disruptions.
- c. Supervisors may request documentation for absences, particularly in cases of extended or frequent leave requests.

6.3 Drug-Free Workplace

The Township is committed to maintaining a safe, drug-free work environment in compliance with federal and Michigan state laws. The use, possession, distribution, or sale of illegal drugs, marijuana, or alcohol is strictly prohibited on Township property, in Township vehicles, or while performing official duties.

- a. Employees who violate this policy or report to work under the influence may face disciplinary action, up to and including termination.
- b. Employees taking prescription or over-the-counter medications that may impair their ability to work must notify their supervisor if accommodations are needed.
- c. The Township may require drug and alcohol testing in accordance with applicable laws, particularly in cases of reasonable suspicion, post-accident investigations, or for safety-sensitive positions.

6.4 Workplace Safety & Workers' Compensation

- a. Superior Township prioritizes employee health and workplace safety. Employees must follow all safety policies, procedures, and training requirements to prevent workplace injuries.
 - (i) Employees must report all injuries or workplace accidents to their supervisor immediately, even if the injury seems minor.
 - (ii) Employees may be eligible for Workers' Compensation benefits as provided under Michigan law. These benefits cover medical expenses and lost wages for job-related injuries or illnesses.

- (iii) Employees must cooperate with return-to-work programs if medically cleared to resume duties.
- b. All Township employees are covered by Michigan's Workers Compensation laws and all associated rights and privileges.

6.5 Use of Township Property & Technology

Township resources, including equipment, vehicles, computers, email, and internet access, must be used exclusively for work-related purposes.

- a. Unauthorized personal or commercial use of Township property is prohibited and may result in disciplinary action.
- b. Employees must safeguard Township data and information systems, adhering to IT security protocols to prevent unauthorized access, data breaches, or misuse.
- c. Employees using Township vehicles must comply with all traffic laws, maintain proper documentation, and report any vehicle incidents or maintenance issues immediately.
- d. Personal use of Township telephones, email, or internet should be minimal and must not interfere with work responsibilities.

6.6 Conflict of Interest & Outside Employment

- a. Employees must avoid conflicts of interest that could compromise their ability to perform Township duties impartially and in the public's best interest. Outside employment, personal business activities, and employment of relatives must not interfere with Township responsibilities or create ethical concerns.
- b. *Approval & Reporting Requirements.*
 - (i) Employees must obtain written approval from their Department Head before engaging in outside employment or business activities.
 - (ii) Employees must disclose potential conflicts of interest in writing, including employment with vendors, contractors, or entities doing business with the Township.
 - (iii) Employees in supervisory or decision-making roles must recuse themselves from Township matters involving a personal or financial interest.
 - (iv) If a conflict of interest is discovered after hiring or outside employment approval, the Township may require mitigation measures, such as

reassignment, divestment of interests, or termination of outside employment.

c. *Employment of Relatives.*

- (i) Hiring immediate family members of employees or Township Board members is discouraged, except for qualified temporary employees.
- (ii) Immediate family members cannot work in the same department if married, and no employee—full-time or part-time—may supervise their spouse or immediate family member, except for part-time on-call firefighters.
- (iii) No Township official or employee may use their position or political influence to affect the hiring, promotion, or employment decisions of a relative or associate.

d. *Restrictions on Outside Work.*

- (i) Township resources, time, and information may not be used for outside work or personal business.
- (ii) Employees may not perform outside work during scheduled Township hours, including breaks or lunch periods.
- (iii) Outside work must not create a scheduling conflict that affects an employee's attendance or job performance.
- (iv) Employees and Township officials may not enter into contracts or business arrangements with the Township if they, their relatives, or a business they have a financial interest in would benefit—unless the Township Board formally approves the contract after full disclosure.
- (v) Employees may be required to terminate outside employment if it interferes with Township operations, violates ethical standards, or creates a conflict of interest.

e. *Enforcement and Consequences.*

- (i) Failure to disclose outside employment, conflicts of interest, or employment of a relative may result in disciplinary action, including suspension or termination.
- (ii) If a conflict arises after approval, employees must immediately report the issue to their Department Head for review.

7. PERFORMANCE MANAGEMENT

Superior Charter Township is committed to maintaining a high-performing workforce by providing employees with clear expectations, regular feedback, and opportunities for improvement. The Township's Performance Management System consists of annual

evaluations, mid-year check-ins, and performance improvement plans (PIPs) to ensure accountability and support employee success. The Township also follows a progressive discipline process to address workplace misconduct or performance deficiencies.

7.1 Performance Evaluations

- a. All regular employees will receive annual performance evaluations to assess job performance, recognize strengths, and identify areas for development.
- b. *Evaluation Process.*
 - (i) Annual Cycle:
 - (a) **Self-Assessment (September):** Employees reflect on their performance, accomplishments, and areas for growth to provide insight into their own development.
 - (b) **Manager Assessment (September–October):** Supervisors evaluate employee performance based on job responsibilities, goals, and competencies, considering feedback from the self-assessment.
 - (c) **Formal Review Meeting (October):** Employees and supervisors meet to discuss performance evaluations, set future goals, and outline any necessary development plans.
 - (d) **Mid-Year Informal Check-in (May–June):** A casual progress discussion between employees and supervisors to review performance, address challenges, and ensure alignment with goals.
 - (ii) 5-Point Rating Scale:
 - (a) **1 - Poor Performance:** Does not meet job expectations; performance is consistently below standards, requiring immediate and significant improvement. The employee may lack necessary skills, fail to meet deadlines, or require frequent intervention. Continued poor performance may result in corrective action.
 - (b) **2 - Needs Improvement:** Performance is inconsistent and does not fully meet expectations in some areas. The employee may struggle with productivity, accuracy, or adherence to policies, requiring coaching or a development plan. Improvement is necessary for continued success in the role.
 - (c) **3 - Succeeding:** Fully meets job expectations and performs duties reliably and competently. The employee consistently meets deadlines, produces quality work, and adheres to

policies, contributing positively to their department and the Township.

- (d) **4 - Exceptional:** Exceeds job expectations in key areas by demonstrating strong initiative, problem-solving, and leadership. The employee consistently delivers high-quality work, contributes innovative ideas, and enhances team performance.
 - (e) **5 - Superb:** Consistently performs at an outstanding level, going above and beyond job requirements to significantly contribute to the Township's success. The employee demonstrates exceptional leadership, expertise, and a positive impact on workplace culture and efficiency.
- c. Employees rated "Needs Improvement" or "Poor Performance" may be placed on a Performance Improvement Plan (PIP).

7.2 Progressive Discipline & Performance Improvement

The Township follows a structured, progressive discipline process to address policy violations, performance deficiencies, or workplace misconduct. The goal of this process is to correct behavior whenever possible while ensuring accountability. At any point in this process, direct supervisors and Department Heads are encouraged to escalate to higher levels of Township leadership if they need support or guidance in following the below steps.

- a. *Step 1 – Feedback Conversation (Informal Discussion).* This conversation is between the employee and their direct supervisor, and serves as an opportunity to clarify expectations, address concerns, and provide coaching. The supervisor will explain the issue, offer guidance for improvement, and document the conversation informally for reference. No official record is placed in the employee's personnel file at this stage. If the issue is minor and resolved, no further action is needed. However, if concerns persist, the process escalates to Step 2.
- b. *Step 2 – Written Warning (Formal Documentation).* If performance or behavior does not improve, the direct supervisor issues a formal written warning that:
 - (i) Clearly outlines the specific issue(s) with examples, if available.
 - (ii) Details the expected corrective actions and a timeline for improvement.
 - (iii) Notes potential consequences if the problem continues.
 - (iv) Places the employee on a PIP if appropriate (see section 7.4).

The employee must sign the warning to acknowledge receipt (though signing does not indicate agreement). A copy of the warning is placed in the employee's personnel file and submitted to the relevant Department Head and Township Supervisor. If the issue remains unresolved, the process moves to Step 3.

- c. *Step 3 – Termination Recommendation.* If the employee fails to improve within the designated timeframe, the direct supervisor and Department Head may submit a formal recommendation for termination to the Township Supervisor. This recommendation must include:
 - (i) A summary of the performance or behavioral issues.
 - (ii) Documentation of previous disciplinary actions, such as warnings or performance improvement plans.
 - (iii) Any additional considerations, such as repeated violations or failure to meet essential job functions.The Township Supervisor then reviews the case before determining the next steps.
- d. *Step 4 – Township Supervisor Review & Investigation.*
 - (i) The Township Supervisor reviews the recommendation and may conduct further investigation, which could include:
 - (a) Interviewing the employee for clarification.
 - (b) Consulting with an external HR consultant or legal counsel to ensure compliance with employment laws.
 - (c) Reviewing past documentation to confirm consistency and fairness.
 - (ii) If the Township Supervisor agrees with termination, they will submit the recommendation to the Township Board for final review. If the Township Supervisor disagrees, they must still forward the recommendation to the Board, but they may include a dissenting opinion.
- e. *Step 5 – Township Board Review (Confidential Closed Session).* The Board of Trustees conducts a confidential review of the case, considering all documentation, supervisor and Department Head input, and the Township Supervisor's findings. After deliberation, the Board will vote on whether to proceed with termination or impose an alternative corrective action.
- f. *Step 6 – Final Action & Notification. Once a decision is reached.*

- (i) If termination is approved, the employee will receive a written termination notice outlining:
 - (a) The effective date of separation.
 - (b) Final pay and benefit details, including payout of any eligible accrued time.
 - (c) Information on COBRA benefits (if applicable).
 - (d) Any required return of Township property.
- (ii) If termination is denied, the Board may impose alternative corrective actions, such as:
 - (a) Implementing or extending a Performance Improvement Plan (PIP).
 - (b) Suspension without pay for up to five days.
 - (c) Issuing a final written warning with strict conditions and a timeline for re-review of the case.

The Township ensures that all disciplinary actions are documented and handled consistently to maintain fairness, transparency, and legal compliance.

7.3 Performance Improvement Plans (PIP)

A Performance Improvement Plan (PIP) is a formal process that helps employees address documented performance deficiencies by outlining specific concerns, measurable goals, a timeline for improvement, and support resources. It provides employees with clear expectations and structured feedback to help them succeed. Failure to meet expectations within the PIP timeframe may result in further disciplinary action, up to and including termination.

a. *PIP Process.*

- (i) All performance interventions start with a feedback conversation between the employee and either their direct supervisor, Department Head, or Township Supervisor.
- (ii) If no improvement occurs within an agreed upon timeframe, a PIP is developed by the employee's direct supervisor, with input from the Department Head and Township Supervisor as needed.
- (iii) The PIP lasts 6 weeks and outlines:
 - (a) Specific performance issues
 - (b) Required improvements
 - (c) Measurable goals
 - (d) Support resources

- (e) Check-in schedule
- b. *Outcome of the PIP.*
 - (i) If sufficient improvement occurs, the employee is removed from the PIP.
 - (ii) If partial improvement occurs, the PIP may be extended.
 - (iii) If no improvement occurs, termination may be considered.

7.4 Immediate Disciplinary Action

- a. While the Township follows a progressive discipline process, certain serious infractions may warrant immediate disciplinary action, bypassing initial steps such as verbal or written warnings. Depending on the severity of the violation, disciplinary actions may include suspension, immediate termination, or legal action. These cases are handled on a case-by-case basis, ensuring a fair and legally compliant approach. Violations that may warrant immediate disciplinary action include, but are not limited to:
 - (i) **Severe misconduct or violations of Township policy** – Actions that significantly disrupt operations, endanger safety, or breach ethical standards.
 - (ii) **Misuse of public funds or Township property** – Unauthorized use, misappropriation, fraud, or intentional damage to Township resources.
 - (iii) **Conflict of interest** – Engaging in decisions, transactions, or actions that create a financial or personal conflict, especially without disclosure.
 - (iv) **Repeated insubordination – Blatant refusal** to follow lawful instructions from supervisors or Township leadership.
 - (v) **Significant negative impact on workplace culture** – Harassment, discrimination, workplace violence, or any behavior that creates a hostile work environment.
 - (vi) **Theft, fraud, or dishonesty** – Unauthorized taking of Township property, falsifying records, or providing false information.
 - (vii) **Violence or threats in the workplace** – Physical altercations, intimidation, or credible threats against coworkers, supervisors, or the public.
 - (viii) **Possession or use of drugs/alcohol on duty** – Being under the influence while working, especially if it impairs performance or safety.
 - (ix) **Breach of confidentiality** – Unauthorized disclosure of sensitive employee, resident, or Township information.
 - (x) **Violations of safety regulations** – Actions that create **imminent danger** to oneself, coworkers, or the public.

- (xi) **Unauthorized access or misuse of Township technology** – Accessing, altering, or misusing Township records, systems, or confidential data without approval.
- b. *Response & Action.* When a point-in-time disciplinary issue arises, the Department Head and Township Supervisor will immediately assess the situation, reviewing witness statements, documentation, and relevant policies. Depending on the severity of the issue:
 - (i) The employee may be placed on immediate administrative leave while an investigation is conducted.
 - (ii) An external HR consultant or legal counsel may be consulted for compliance and risk assessment.
 - (iii) The Township Board will be notified if the violation requires their review.
- c. In cases of termination, the Township Supervisor will present a formal recommendation, following the progressive discipline process where applicable. However, if the violation is severe enough to warrant immediate removal, the Township Board may authorize immediate termination without further steps.

7.5 Employee Rights & Appeals

- a. *Access to Documentation.* Employees may request copies of their own performance evaluations, Performance Improvement Plans (PIPs), or formal disciplinary records from their personnel file. Requests must be submitted in writing to the Township Supervisor or designated personnel administrator. Copies will be provided within a reasonable timeframe in accordance with Michigan law. The Township reserves the right to deny requests for documents containing confidential information, third-party complaints, or legally privileged content.
- b. *Appeals Process.* Employees may appeal formal disciplinary actions (such as written warnings, suspensions, or termination recommendations) through the Township's grievance procedure. However, appeals must be based on procedural errors, lack of just cause, or new evidence that was unavailable during the initial review. Minor corrective actions, such as verbal warnings, coaching, or informal performance feedback, are not subject to appeal.
- c. *Finality of Certain Decisions.* The Township Board's decision on termination cases is final. If an employee disagrees with disciplinary action but chooses not to appeal through the grievance process, the Township considers the matter closed after the designated appeal window expires.

8. EMPLOYEE GRIEVANCE & COMPLAINT RESOLUTION

8.1 Grievance Procedure

Superior Charter Township provides a structured grievance process for employees with job-related concerns regarding policy administration, workplace conditions, or employment decisions. The Township values its employees and is committed to ensuring that all grievances are heard, addressed fairly, and resolved in a timely manner.

a. *Step 1: Department Head Review.*

- (i) Employees must submit a written grievance to their Department Head within five (5) working days of the issue.
- (ii) The Department Head will meet with the employee within five (5) working days and issue a written response within five (5) working days after the meeting.

b. *Step 2: Township Supervisor Review.*

- (i) If unresolved, the employee may submit a written appeal to the Township Supervisor within five (5) working days of receiving the Department Head's response.
- (ii) The Supervisor may hold a meeting and will provide a written decision within ten (10) working days.

c. *Step 3: Appeal to Township Board.*

- (i) If still unresolved, the employee may file a final appeal with the Township Clerk within five (5) working days of the Supervisor's response.
- (ii) The Township Board will review the grievance at a regularly scheduled meeting or, at the Supervisor's discretion, a special meeting.
- (iii) Employees may request a closed session, subject to compliance with the Michigan Open Meetings Act.
- (iv) The Board's majority vote decision is final and binding, except in cases where the Treasurer or Clerk have authority over deputy disciplinary actions.

d. *Additional Provisions.*

- (i) Time Extensions – Deadlines may be extended by mutual written agreement.
- (ii) Automatic Appeal Advancement – If a Department Head or Supervisor

- fails to respond on time, the grievance advances to the next step.
- (iii) Written Record – All grievance dispositions will be recorded and filed with the Township Clerk.
- (iv) False Complaints – Knowingly false complaints may result in disciplinary action, up to and including termination, after investigation.

8.2 Protection From Retaliation

- a. Superior Charter Township strictly prohibits retaliation against any employee who files a grievance, participates in an investigation, or reports concerns in good faith. Employees have the right to raise workplace concerns without fear of punishment, discrimination, or adverse employment actions.
- b. Retaliation may include, but is not limited to:
 - (i) Demotion, termination, or reduction in hours or pay
 - (ii) Unwarranted negative performance evaluations
 - (iii) Harassment, intimidation, or exclusion from workplace activities
 - (iv) Unjustified changes in job duties or responsibilities
- c. Employees who believe they have experienced retaliation should report it immediately to their Department Head, the Township Supervisor, or the Township Board. Any substantiated retaliation will result in disciplinary action, up to and including termination.
- d. The Township is committed to ensuring a fair, transparent, and supportive workplace, where employees can voice concerns freely and without fear of repercussions.

9. SEPARATION & TERMINATION

9.1 Resignation & Retirement

Employees resigning must provide at least **14 days' written notice**. Employees planning to retire should notify their supervisor as early as possible to facilitate a smooth transition.

9.2 Involuntary Termination & Severance Policy

- a. Employees may be terminated due to performance issues, misconduct, or organizational needs. The Township may provide severance pay at its discretion.
- b. The Township Supervisor, Treasurer and Clerk may terminate the employment of their deputies as noted above. The Township Board may terminate the

employment of any employee, except the deputies of the Supervisor, Treasurer and Clerk, as noted above. The Township Supervisor, or in their absence, the Deputy Supervisor, may suspend, without pay, an employee pending a final decision by the Township Board.

9.3 Final Pay & Benefit Payouts

- a. Employees who resign or retire with at least 14 calendar days' notice and six (6) or more years of full-time service are eligible for a benefit time payout as follows:
 - (i) Personal Time: 25% of unused balance
 - (ii) Sick Time:
 - (a) 25% payout after 6 years
 - (b) 50% payout after 9 years
 - (c) 75% payout after 12 years
 - (d) 100% payout after 15 years
 - (iii) Compensatory & Management Time: 100% payout
 - (iv) Vacation Time: 100% payout
- b. Payouts will be processed based on the employee's Benefit Time Pay-Off Election form on the day before termination. In the case of sudden death or incapacitation, benefit time will be cashed out according to the employee's most recent election form on file before any remaining balance is transferred to their MERS Health Care Savings Plan account.
- c. Employees may amend their Benefit Time Pay-Off Election form at any time before 3:30 p.m. on their last scheduled workday, by submitting the updated form to the Personnel Manager, or in their absence, the Township Clerk or Township Supervisor.
- d. The Township may approve benefit time payouts for employees with less than six (6) years of service as part of a case-by-case severance package, at its discretion.

10. POLICY UPDATES & ACKNOWLEDGMENT

10.1 Manual Updates & Revisions

Superior Charter Township reserves the right to amend this manual as necessary. Employees will be notified of significant policy changes.

10.2 Employee Acknowledgment Form

Employees must sign an acknowledgment form confirming receipt and understanding of this manual.

Employee Name:

Date:

Signature:

SUPERIOR CHARTER TOWNSHIP PERSONNEL MANUAL

WASHTENAW COUNTY, MICHIGAN

Last Revised: April 7, 2025

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1. INTRODUCTION

1.1 Purpose & Scope

This Personnel Manual applies to all non-union employees of Superior Charter Township. It does not apply to elected officials or their appointed deputies, or any employee whose employment is governed by a collective bargaining agreement. This manual provides guidance on employment policies, procedures, and benefits. It is intended to be informational and is not an employment contract.

It may be modified as needed over time, and any modifications shall be at the sole discretion of the Township Board (the Board). Furthermore, it is the responsibility of the Township Supervisor, either directly or through delegated representatives, to provide reasonable prior notice of changes or modifications to this manual to any affected employees.

1.2 Employment at Will

Employment with Superior Charter Township (the Township) is at-will, meaning either the Township or the employee may terminate employment at any time, with or without cause or notice, except as otherwise provided by law. This manual does not create an express or implied contract of employment, nor does it alter the at-will nature of employment.

This at-will policy does not apply to employees covered by collective bargaining agreements, civil service protections, or statutory provisions that grant specific termination rights. Employment decisions must comply with federal and state laws prohibiting discrimination or retaliation.

No representative of Superior Charter Township, other than the Township Board through a formal written agreement, has the authority to enter into any employment contract or make commitments regarding continued employment. The Township reserves the right to modify or amend this manual at any time, except where prohibited by law.

2. EQUAL EMPLOYMENT OPPORTUNITY & HARASSMENT POLICIES

2.1 Non-Discrimination Policy

Superior Charter Township is committed to providing equal employment opportunities without regard to race, color, religion, sex, national origin, age, disability, marital status, height, weight, or other protected statuses. All employment decisions — including hiring, compensation, benefits, promotions,

transfers, and layoffs — will be based on individual qualifications, job-related skills, and organizational needs. The Township Supervisor is responsible for overseeing civil rights compliance, subject to review by the Board.

~~Anti-Harassment of any kind will not be tolerated. Employees experiencing or witnessing harassment should report it to their direct supervisor, another Department Head, or the Township Supervisor, depending on the person with which they feel most comfortable. In the event that a serious harassment claim is raised, the Township Board and lawyer will be notified, and will collectively determine the best course of action, including a possible closed session of the Board.~~

~~The Township will conduct prompt and thorough investigations, and appropriate corrective action will be taken if necessary. Retaliation against employees who report harassment in good faith is strictly prohibited.~~

~~In the event that a discrimination or harassment claim involves the Township Supervisor, the employee should submit the complaint to the Township Clerk or Treasurer, or to a trusted Board Member to ensure impartiality. The Board of Trustees, in a closed session, will designate an appropriate investigator, such as legal counsel or an external HR consultant, to handle the complaint fairly and confidentially.~~

2.2 Sexual Harassment Policy & Process

Superior Charter Township is committed to maintaining a workplace free of **sexual harassment, or any kind or nature,** and complies with the Michigan Elliott-Larsen Civil Rights Act (ELCRA) and Title VII of the Civil Rights Act of 1964. Harassment of any kind will not be tolerated.

Harassment includes, but is not limited to:

- a. Sexual harassment, including unwelcome advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature, ~~is prohibited...~~

~~Harassment includes, but is not limited to:~~

- b. Employment decisions based on an employee's submission to or rejection of sexual conduct.
- c. Conduct that interferes with an employee's work performance or creates an intimidating, hostile, or offensive work environment.

2.3 Procedures for Processing Harassment and Discrimination Complaints

- a. **Report the Complaint:** If you have a complaint about harassment or discrimination, report it to the Township Supervisor. If the complaint involves

the Supervisor, report it to the Township Clerk or Treasurer instead.

d.b. **Initiate Investigation:** The Township will ~~initiate~~begin an investigation as soon as possible ~~upon~~after receiving a ~~sexual harassment~~ complaint.

c. ~~Investigations~~**Conduct Investigation:**

(i) The investigation will usually be ~~conducted~~done by the Township Supervisor ~~or~~.

(~~ii~~)(ii) If the complaint involves the Supervisor or a member of the Township Board, a neutral third-party investigator, ~~such as~~ will be used. This ~~could be~~ an HR consultant, ~~legal counsel, or Board designee~~ lawyer, or someone appointed by the Board (referred to as the "In-House Investigator").

(~~iii~~)(iii) ~~The process includes interviews with involved parties~~ investigation will involve interviewing people and a review of relevant ~~reviewing~~ evidence.

d. **Document Findings:** ~~The investigator will document~~ In-House Investigator will write down what they find and decide if a policy was violated.

e. **Prepare Report:** The In-House Investigator will create a written report of their findings and ~~determine if a policy violation occurred~~ give a copy to the person who complained and the Township Board.

f. ~~If substantiated~~**Corrective Action (If Complaint is True):** If the investigation finds that discrimination or harassment did happen, the Township will take action. This could include firing the person who did it.

g. **Complaint Not Substantiated (If Complaint is Not True):** If the In-House Investigator finds that the complaint is not true, everyone involved will be told. The person who complained can appeal this decision to the entire Township Board by filing a written appeal

h. **Appeal Process:** The Township Board can either deny the appeal (and the case is closed) or decide to get an outside investigator.

(i) If an "Outside Investigator" is brought in, they will review the original findings and either agree or disagree with the In-House Investigator's findings.

(~~ii~~)(ii) If the Outside Investigator agrees, the case is closed. If the Outside Investigator disagrees and finds discrimination or harassment did happen, the Township Board will take corrective action, ~~up to and including~~ termination.

f.i. ~~If not substantiated, the matter will be closed, and all parties notified.~~
Retaliation against anyone submitting a complaint, in good faith, is strictly prohibited.

3. EMPLOYMENT CLASSIFICATIONS & WORK SCHEDULE

3.1 Employee Classifications

- a. **Full-Time Employees** – ~~Work 37.5+~~ Employees required to work a minimum of 37.5 hours per week (40 hours for Utility Department employees) and receive full benefits.
- b. **Part-Time Employees** – ~~Work 20=~~ Employees who work between 20 to 37.5 hours per week (under 40 hours for Utility Department employees) and may receive prorated benefits.
- c. **Temporary Employees** – ~~Hired~~ Employees hired for up to 12 months to assist with staff absences or seasonal workloads. They do not receive benefits and are paid an hourly rate, unless otherwise approved by the Township Board. The Supervisor, Clerk, or Treasurer may hire temporary employees within the Board-approved budget.
- d. **Appointed Deputies** – The Clerk and Treasurer must appoint a deputy, while the Supervisor may do so. Deputies hold a public office and serve “at the pleasure of the official,” meaning their appointment is tied to that official’s tenure. For personnel purposes, they are not considered regular employees.

3.2 Hire Dates & Employment Status Conversions

An employee’s hire date is used to determine benefits eligibility, vacation accrual, longevity pay, and pension vesting. In some cases, employees who transition to a new employment classification will receive a new hire date that impacts their benefits.

- a. Initial Hire Date.
 - (i) The initial hire date is assigned when an employee begins employment with Superior Charter Township.
 - (ii) If an employee transitions from part-time to full-time or temporary to regular status, a new full-time hire date will be assigned.
 - (iii) The new hire date will be used to calculate:
 - (a) Vacation and sick leave accrual
 - (b) Longevity pay eligibility

- (c) Retirement health care vesting
- (d) Years of service for pension benefits

b. Conversion from Part-Time to Full-Time Status.

- (i) ~~Employees~~ Employees who transition from part-time to full-time after April 1, 2005, will be assigned a new full-time hire date.
- (ii) Any accrued sick and vacation benefits will be prorated and transferred to their benefit bank.
- (iii) Employees who transitioned before April 1, 2005, will retain their initial hire date for accruing all benefits, except for MERS Pension and MERS Health Care Savings Plan, which will use the full-time hire date.
- (iv) The employee's John Hancock pension account will be set to inactive status after the final contribution and will remain in John Hancock until termination or age 55. Employees with at least 20 months of combined participation in John Hancock and MERS are vested and retain employer contributions, while those with less than 20 months are unvested, and employer contributions revert to the Township. Upon transitioning to full-time, the employee will be enrolled in MERS, with part-time service not counting toward MERS years of service.

Conversion from Temporary to Permanent Status

- c. A A temporary employee working 20+ hours per week may transition to a permanent position with Board of Trustees approval.
- d. Part-Time Employees Converting to Permanent Part-Time^{+,.}
 - (i) Receive two (2) personal days upon conversion.
 - (ii) Previous months of service count toward the first-year employment requirement for vacation accrual.
 - (iii) Eligible for John Hancock Plan participation beginning the first workday as a permanent employee.
 - (iv) Assigned a new hire date, which will be used for benefit calculations.
- e. Full-Time Employees Converting to Permanent Status^{+,.}
 - (i) Receive two (2) personal days upon conversion.
 - (ii) Previous months of service count toward the first-year employment requirement for vacation accrual.
 - (iii) Eligible for health and life insurance starting the first of the month after conversion.
 - (iv) Assigned a new hire date and enrolled in MERS effective on the first full-time workday.

3.3 ~~3.2~~ Work Hours & Pay Periods

- a. Regular office hours: 8:00 AM - 4:00 PM, Monday - Friday.
- b. Utility Department hours: 8:00 AM - 4:30 PM, Monday - Friday.
- c. ~~-~~Any changes to these work hours must be authorized by the employee's Department Head in writing.
- d. Pay periods occur biweekly, with paychecks issued every other Thursday.
- e. Employees must submit timesheets by the designated deadline (Mondays at 9:00 AM) to ensure timely payroll processing. All time sheets, after departmental approval, must be turned over to the payroll administrator by Monday at 9:30 AM.

3.4 ~~3.3~~ Lunch & Rest Breaks

- a. For each work day, employees are entitled to:
 - (i) One 30-minute unpaid lunch break.
 - (ii) Two **15-minute paid rest breaks** (one in the morning, one in the afternoon).
- b. Lunch and rest breaks may be combined, but may not exceed 45 minutes. Employees should work with their direct supervisor to ensure that their lunch and rest breaks are scheduled at times that do not disrupt the daily operations of their departments. There is no smoking in Township buildings or on Township property.

3.5 ~~3.4~~ Personal Information Updates

- a. Employees must report any changes to their name, address, telephone number, marital status, tax withholding status, beneficiaries, dependents, or emergency contact information to the Personnel Manager's Office within five (5) days of the change.
- b. Employees must also provide their current telephone number to their immediate supervisor and update them promptly if it changes. Failure to update personal information may affect payroll, benefits, or emergency notifications. The Township will use the most recent records on file for all employment-related matters.

3.6 ~~3.5~~ Overtime & Compensatory Time

- a. Non-exempt employees receive overtime pay at 1.5x their hourly rate for work exceeding 40 hours per week, provided that the employee receiving the overtime pay has not used any benefit time during the week that the overtime was accrued. All overtime must be pre-approved in advance by a supervisor.
- b. Employees may request compensatory time instead of overtime pay, accruing 1.5 hours per overtime hour worked, subject to department approval. The maximum balance is 37.5 hours (40 for Utility Department); excess overtime is paid automatically. Employees receive a balance report with each paycheck and may cash out hours by submitting a request form, signed by their Department Head, to the Payroll Administrator.
- c. ~~Utility~~ employees will receive a minimum of three hours pay or comp time for all after-hours “call outs” in which they are called back to work to respond to an urgent utilities emergency. Hours worked immediately preceding or following the normal work schedule do not qualify as an after hours call-out and will be treated as normal overtime.
- d. Utility employees who are scheduled as “on-call” will be compensated for the time required to be available. Compensation will be determined and approved annually by the Board of Trustees.

3.7 ~~3.6~~ Managerial Time

Exempt employees do not receive overtime pay but may accrue up to ~~five (5)~~ **Managerial Comp Days** per year. These are earned at a **1:1 ratio** for additional hours worked beyond the standard workweek, subject to supervisor approval. Managerial comp days must be used within the same calendar year.

3.8 ~~3.7~~ Drug Free Workplace

Superior Charter Township is committed to a safe, productive, and drug-free workplace in compliance with the Federal Drug-Free Workplace Act of 1988.

Prohibited Conduct

- a. ~~Employees~~ are prohibited from:
 - (i) Manufacturing, distributing, possessing, or using illegal drugs or controlled substances on Township property, in Township vehicles, or during work hours.
 - (ii) Reporting to work impaired due to illegal drugs or misuse of medication.

- (iii) Using or possessing marijuana in the workplace, even if legally prescribed or recreationally permitted under Michigan law.
- b. **Employee Responsibilities & Assistance.**
 - (i) Employees must notify the Township within five (5) days of a drug-related workplace charge or conviction.
 - (ii) Employees seeking help for substance abuse may contact Human Resources for information on support programs.
- c. **Disciplinary Actions & Rehabilitation.**
 - (i) Violations may result in disciplinary action, including termination.
 - (ii) The Township may offer rehabilitation instead of discipline, but employees must comply fully with all rehabilitation requirements.
 - (iii) Employees may be subject to drug testing if there is reasonable suspicion of impairment while on duty.
 - (iv) The Township will provide drug awareness education and maintain compliance with federal law. Employees are expected to fully support this policy without exception.

4. ~~4.~~ COMPENSATION & BENEFITS

4.1 ~~4.1~~ Salary & Pay Increases

- a. Salary adjustments may be based on performance evaluations, market conditions, federal Cost of Living Adjustments (COLA), and budgetary considerations. All increases are subject to review and approval by the Township Board of Trustees and are not guaranteed.
- b. Employees may be eligible for merit-based increases based on exceptional performance, subject to budget constraints and Board discretion. Merit pay adjustments may be one-time bonuses or permanent salary increases, as determined by the Township Board.
- c. The Township is committed to ensuring fair and equitable pay adjustments across departments while maintaining fiscal responsibility.
- d. The Township also offers full and part-time employees longevity pay on the anniversary hire date as follows:
 - (i) Years 2-3: 1% of base pay
 - (ii) Years 4-5: 2% of base pay
 - (iii) Years 6-7: 3% of base pay

- (iv) Years 8-9: 4% of base pay
 - (v) Years 10-19: 5% of base pay
 - (vi) Years 20+: 6% of base pay
- e. If the due date for an employee's longevity pay falls during the time they are on unpaid leave, the longevity pay shall be prorated based on actual time worked plus paid service hours. Service hours are defined as days for which the employee used paid benefit time.

4.2 ~~4.2~~ PTO: Holidays

Superior Charter Township observes designated holidays as determined by the Township Board each year. All Township offices will close on these holidays, except those required by the Board to remain open.

- a. Eligibility for Holiday Pay .
- (i) Regular full-time employees will receive holiday pay, provided they are in a paid status (e.g., working, using approved leave) during the pay period in which the holiday falls.
 - (ii) ~~Regular~~ part-time employees will receive holiday pay if the holiday falls on a day they are normally scheduled to work.
 - (iii) Employees on approved paid leave (e.g., PTO, sick leave, FMLA) will receive holiday pay as if they had worked, without it reducing their leave balance.

● — Holiday Pay for Employees Working on a Holiday

- b. Non-managerial employees required to work on an official Township holiday will receive compensation as outlined the Overtime policy contained within this manual.

4.3 ~~4.3~~ PTO: Vacation Days

- a. Vacation time accrues based on length of service, with different rates for full-time, part-time, and Utility Department employees.
- b. Full-Time Employees ~~±~~ .
- (i) Receive one week of vacation after six months.
 - (ii) Accrual begins in the 13th month at 6.25 hours per month.
 - (iii) Increases to 9.375 hours per month after 5 years of service.
 - (iv) Increases to 12.5 hours per month after 10 years of service.
 - (v) Utility Department Employees:

- (a) Accrue 6.66 hours per month starting in the 13th month.
- (b) Increase to 10 hours per month after 5 years.
- (c) Increase to 13.333 hours per month after 10 years.

c. **Part-Time Employees[†].**

- (i) Receive one week of vacation after six months, based on their average workweek.
- (ii) Accrual is based on hours worked per pay period, increasing at 5 and 10 years.

d. **Banking Hours.** Employees may bank up to 1.5 times their annual vacation accrual and must use excess vacation or forfeit it unless granted a temporary exception. Vacation requests should be made at least two weeks in advance, though shorter notice may be approved depending on department needs. Holidays falling within scheduled vacation do not count as vacation days. Unpaid time off is generally not permitted but may be granted in special cases if vacation is exhausted.

4.4 **~~4.4~~ PTO: Personal Days**

Personal days accrue annually and may be used with or without advance notice, depending on the situation.

a. **Accrual & Carryover[†].**

- (i) Full-time employees receive two personal days per year, accruing on the first day of employment and then on January 1st each year.
- (ii) Unused personal days may carry over to the next year, up to a maximum bank of five days.
- (iii) If accrual on January 1st exceeds the five-day limit, excess days will be paid out.

b. **Usage & Notice Requirements.**

- (i) 48-hour notice is preferred for planned use, but personal days may be used without advance notice for emergencies or unforeseen circumstances.
- (ii) Employees must call or message their supervisor before the workday begins if using personal time unexpectedly. Failure to notify may result in disciplinary action and loss of benefit time.
- (iii) Personal time for non-emergencies without notice is allowed if it does not disrupt department operations, subject to supervisor approval.

4.5 PTO: Sick Leave

Superior Charter Township provides sick leave for employees to use in cases of personal or immediate family illness, accidents, or medical appointments. Sick time accrues monthly, and employees must follow proper procedures when requesting leave.

- a. Accrual & Banking.
 - (i) Full-time employees earn 1/2 day per month in their first year and 1 day per month thereafter.
 - (ii) There is no limit on how much sick time may be banked.
 - (iii) Employees receive a Sick Time Bank report with each paycheck.
- b. Usage & Notification Requirements.
 - (i) Medical appointments require two days' advance notice unless an emergency arises.
 - (ii) Unexpected absences must be reported to the Department Head as soon as possible. If the employee is incapacitated, a designated person may notify the Township.
 - (iii) If sick time is exhausted, employees may use vacation or personal time with a doctor's note. Unpaid leave may be granted in extenuating circumstances.
- c. Medical Verification & Return to Work.
 - (i) A doctor's note may be required after three consecutive sick days or when a pattern of absenteeism suggests potential abuse.
 - (ii) Fitness-for-duty evaluations must be job-related and consistent with business necessity under ADA guidelines.

Employees who repeatedly take sick leave before or after weekends, holidays, or vacations may be subject to review for potential abuse. Corrective action may include documented counseling or requiring a doctor's note for future absences. Falsifying sick leave requests will result in disciplinary action. Department Heads will monitor sick leave use to ensure fairness and operational efficiency.

4.6 PTO Request Process

Superior Charter Township requires employees to follow an approval process for both prearranged and unexpected time off to ensure proper staffing and operations.

- a. Prearranged Time Off Requests.

- (i) Employees submit requests to their Department Head for initial approval.
 - (ii) The Department Head reviews requests for conflicts within the department and prioritizes based on submission date and ability to adjust plans.
 - (iii) If no conflicts exist, the request is sent to the Township Supervisor (except for Parks) to check for conflicts across departments. If needed, coverage may be arranged to accommodate multiple requests.
 - (iv) The Township Supervisor returns approved or denied requests to the Department Head, who notifies the employee.
- b. Department Head Time Off Requests.
 - (i) General, Utility, and Building Department Heads submit requests directly to the Township Supervisor, or the Deputy Supervisor.
 - (ii) The Parks Administrator submits requests to the appointed Parks Commissioner and informs the Township Supervisor of approved employee vacations in writing.
- c. Unexpected Time Off Requests.
 - (i) Employees using sick or personal time unexpectedly must submit a Time Off Request Form upon returning to work.
 - (ii) Employees submit the form to their Department Head, who forwards it to the Township Supervisor for final approval.
 - (iii) Once signed, the employee attaches the approved request to their timesheet.

4.7 Health Insurance

Full-time employees are eligible for medical, dental, and vision insurance starting on the first day of the month following hire. Coverage extends to spouses, dependents, and domestic partners as defined by the plan. Employees may be required to contribute a portion of the premium costs, which are reviewed annually.

Employees may opt out of Township-sponsored health insurance if covered under another qualifying group plan (e.g., spouse's employer plan, retirement benefits). To qualify, employees must provide proof of alternative coverage annually. Opt-out participants receive a taxable stipend equal to 40% of the Township's premium cost for the opted-out portion (single, couple, or family coverage). Employees covered under another Township employee's plan are not eligible for the opt-out stipend.

The Township provides COBRA continuation coverage as required by federal law. Employees will receive COBRA enrollment information upon termination or a qualifying event.

4.8 Reimbursements

- a. *Mileage.* Employees on Township business will be reimbursed for mileage at the current IRS rate. Reimbursement forms must include odometer readings, a trip description, and approval from the Department Head and Township Supervisor. Only employees with a valid Michigan driver's license are eligible, and a copy must be on file with the Township Clerk before requesting reimbursement.
- b. *Meals & Lodging.* Employees will be reimbursed for meals and lodging while attending training or conducting Township business, with pre-approval from the Township Supervisor. Reimbursement follows the Board-approved benefit structure and standard government per diem rates. Luxury accommodations and alcohol are not covered, and gratuities are capped at 20%. Original itemized receipts are required for reimbursement.
- c. *Training Seminars.* Employees may be required to attend job-related training and will be paid their regular hourly rate, including travel time, with overtime for hours beyond their normal schedule. Mileage will be reimbursed. Employees may request voluntary training by submitting a request to their Department Head for review with the Township Supervisor. The Township may approve tuition, materials, and regular pay (excluding overtime), cover only tuition and materials, or deny the request.
- d. *College Training.* Employees may request an educational allowance for tuition, books, and fees per the Board-approved benefit structure. Non-college training seminars are excluded. Classes must relate to the employee's job but need not count toward a degree. Requests must be pre-approved by the Department Head and Township Supervisor. Reimbursement is retroactive and requires a "B" or higher. Classes must not interfere with work or mandatory overtime. Township-required courses do not count toward the annual limit.
- e. *Uniforms.* Allowances provided for eligible departments. Check with your Department Head for more information.

4.9 Retirement Plans & Benefits

Full-time employees participate in the Michigan Municipal Employees' Retirement System (MERS) Defined Benefit Plan, with a 5% employee contribution. Employees

hired before January 1, 2004, had a one-time option to remain in the John Hancock Defined Contribution Plan; all employees hired after January 1, 2004, must participate in MERS.

- a. *MERS Vesting Schedule.* Employees are vested after six (6) years of service.
- b. *Retirement Eligibility.* Employees may retire under the following conditions:
 - (i) Age 55 with at least 15 years of service
 - (ii) Any age with 30 years of service
 - (iii) Age 60 with at least six (6) years of service
- c. *John Hancock Defined Contribution Plan.* Permanent part-time employees working 20+ hours per week may enroll in this plan upon hire. The Township contributes 10%, and employees contribute 5%. Employees who opt out must sign an Irrevocable Waiver of Participation, though best practice recommends allowing future enrollment if desired.

4.10 Retirement Health Benefits (MERS HCSP)

All full-time employees hired after November 1, 2013, are automatically enrolled in the MERS Health Care Savings Plan (HCSP) the first of the month following hire. Employees contribute 3% of gross regular pay pre-tax, and the Township contributes an employer match based on a vesting schedule.

- a. Employer Contribution Vesting.
 - (i) 25% vested after 6 years
 - (ii) 50% vested after 9 years
 - (iii) 75% vested after 12 years
 - (iv) 100% vested after 15 years
 - (v) Employees may access funds for IRS-approved medical expenses upon separation from service, regardless of age.
- b. *Annual Review.* Employer contributions are reviewed annually during the budget process and may be adjusted by the Township Board.

4.11 Benefit Time Payouts Upon Resignation or Retirement

- a. Employees with at least six (6) years of full-time service who resign or retire with at least 14 days' notice are eligible for unused benefit time payouts:
 - (i) Personal Time. 25% payout
 - (ii) Sick Time:

- (a) 25% payout after 6 years
 - (b) 50% payout after 9 years
 - (c) 75% payout after 12 years
 - (d) 100% payout after 15 years
- (iii) Compensatory & Management Time: 100% payout
- (iv) Vacation Time: 100% payout
- b. Benefit payouts will be processed on the final regular payroll cycle following termination unless the employee has elected to deposit payout funds into their MERS Health Care Savings Plan via a signed Benefit Time Pay-Off Election Form.
- c. In cases of sudden death or disability, payout elections on record will be honored before any benefit time is transferred to MERS HCSP. Employees may update their Benefit Time Pay-Off Election Form at any time before 3:30 p.m. on their last scheduled workday.

5. LEAVES OF ABSENCE

5.1 Unpaid Medical Leave

Superior Charter Township is not covered by the Family and Medical Leave Act (FMLA) because the Township does not meet the minimum employee threshold required for FMLA applicability. Under federal law, FMLA applies only to employers with 50 or more employees within a 75-mile radius. While not required, the Township offers Unpaid Medical Leave to support employees facing serious health conditions, family caregiving, or parental bonding. This policy provides up to 12 weeks of unpaid leave with job reinstatement, benefits continuation, and a structured approval process, aligning with HR best practices.

- a. Eligibility & Duration.
 - (i) Employees must have 12 months of service and have worked at least 1,250 hours in the past 12 months.
 - (ii) Employees may take up to 12 weeks of unpaid leave per calendar year for:
 - (a) A serious health condition preventing the employee from performing their job.
 - (b) Caring for a spouse, child, or parent with a serious health condition.
 - (c) Birth, adoption, or foster placement of a child.

b. Request & Approval Process.

- (i) Employees must submit a Leave Request Form to their Department Head before the leave begins, except in emergencies.
- (ii) The request must include the reason for leave and expected duration.
- (iii) The Township Supervisor reviews and approves leave based on objective eligibility criteria, ensuring consistent application.

Medical Certification & Intermittent Leave

c. . Employees requesting leave for a serious health condition (their own or a family member's) may be required to provide medical certification from a licensed healthcare provider, such as a doctor, nurse practitioner, clinical psychologist, or other qualified medical professional. If the certification is incomplete or unclear, the Township may request additional information or a second opinion at its own expense.

- (i) Employees requesting leave for a serious health condition (their own or a family member's) may need to provide medical certification stating the condition's start date, duration, and medical facts. If applicable, it must confirm whether the employee is unable to work or needed to provide care and for how long.
- (ii) Employees requesting intermittent or reduced schedule leave must provide certification confirming the medical necessity, expected duration, and planned treatment dates if applicable.
- (iii) Employees seeking intermittent leave to care for a spouse, child, or parent must submit documentation stating that their presence is necessary for care or recovery, along with an estimated schedule and duration of leave.

d. Use of Accrued Leave **and** Unpaid Leave.

- (i) Employees must exhaust all accrued sick leave before taking unpaid leave.
- (ii) If sick time is exhausted, employees may use vacation or personal time before transitioning to unpaid leave.

e. Job Protection **and** Benefits Continuation.

- (i) Employees approved for leave are guaranteed reinstatement to their original or an equivalent job with the same pay and benefits.
- (ii) The Township will continue to pay health, dental, vision, and life insurance premiums for up to 12 weeks, provided the employee meets eligibility requirements.

- (iii) Employees opting out of health insurance during leave will not receive opt-out payments.
 - (iv) Employees will not accrue sick or vacation time while on unpaid leave, nor receive holiday pay.
 - (v) The 12-week benefits continuation period includes any time taken as paid leave (sick, vacation, or personal time) prior to unpaid leave.
 - (vi) If an employee remains on unpaid leave beyond 12 weeks, they are responsible for paying their own insurance premiums to continue coverage.
- f. Extended Medical Leave (Beyond 12 Weeks).
 - (i) If an employee requires leave beyond 12 weeks, they may submit a request for Extended Medical Leave.
 - (ii) Approval is at the sole discretion of the Township and is based on operational needs.
 - (iii) Employees on extended leave are not guaranteed reinstatement to their previous position or pay level upon return.

5.2 Personal Leave of Absence

- a. Regular full-time employees who have completed six (6) months of service may request an unpaid personal leave for up to 60 calendar days within a 12-month period.
 - (i) Employees must submit a Personal Leave Request Form stating the reason for leave and expected duration.
 - (ii) The Department Head must approve the request and submit it to Township Administrative Staff along with an explanation of how the employee's work will be covered.
- b. Approval Process & Appeals.
 - (i) If denied, the employee may appeal to the Township Board of Trustees and may request an executive session for the appeal.
 - (ii) If an employee wishes to extend an approved leave, they must submit a written extension request at least one (1) week in advance (if circumstances permit).
 - (iii) Extensions are not automatic and require approval from the Department Head and Township Supervisor.
- c. Leave Conditions & Benefit Impacts.
 - (i) The Township will continue to pay health, dental, vision, and life

insurance premiums for up to 12 weeks for approved leaves of absence, including personal leave, provided the employee has at least one (1) year of service and has worked 1,250 hours in the past 12 months.

- (ii) This 12-week period includes both paid and unpaid leave, meaning any time used for sick, vacation, or personal leave counts toward the 12-week total.
- (iii) After 12 weeks, the Township is no longer obligated to continue paying insurance premiums. Employees on unpaid leave beyond this period must pay the full cost to maintain coverage.
- (iv) Employees do not accrue sick leave or vacation time during unpaid leave and are not eligible for paid holidays that occur while on leave.
- (v) Longevity pay will be prorated based on actual time worked and paid benefit hours used.

5.3 Prior Notice for Medical and Personal Leaves

The Township provides discretionary leave for eligible employees for childbirth, adoption, family care, or medical treatment. Employees must follow the procedures outlined below to request and schedule leave.

- a. Employees must provide at least 30 days' notice for foreseeable leave related to childbirth, adoption, or planned medical treatment. If 30 days' notice is not possible, employees must notify the Township as soon as practicable.
- b. Employees should schedule medical treatments to minimize workplace disruption, when possible, with approval from their healthcare provider.
- c. Intermittent or reduced schedule leave for childbirth or adoption is not permitted unless approved by the Township. Medically necessary intermittent leave may be approved on a case-by-case basis.
- d. If both spouses work for the Township, the Township may limit the combined leave duration for childbirth, adoption, or family care, based on operational needs.

Employees must use all accrued paid leave before taking an unpaid leave of absence, unless an exception is approved by the Township. Leave requests will be reviewed based on staffing needs, job responsibilities, and the impact on Township operations.

5.4 Bereavement Leave

- a. Superior Charter Township recognizes the profound impact of losing a loved

one and is committed to supporting employees during difficult times. Employees will be granted up to three (3) days of paid bereavement leave for the loss of an immediate family member, including:

- (i) Parent, sibling, spouse, child, or stepchild
 - (ii) Legal foster child, legal guardian, or stepparent
 - (iii) Grandparent or grandchild
 - (iv) Parent-in-law, sibling-in-law, or child-in-law
- b. Employees who experience the loss of a spouse, child, or parent may take up to five (5) days of paid bereavement leave.
- c. Additional Leave & Special Circumstances.
 - (i) Employees may request additional time off using sick, personal, or vacation time, subject to Department Head approval.
 - (ii) If a death occurs during a scheduled vacation, up to four (4) vacation days may be rescheduled if the employee attends the funeral.
 - (iii) Employees may be asked to provide reasonable verification, such as a funeral program or obituary.

5.5 Military Leave

Superior Charter Township supports employees serving in the United States Armed Forces, National Guard, or Reserves by providing military leave in compliance with the Uniformed Services Employment and Reemployment Rights Act (USERRA) and applicable state laws.

- a. Eligibility & Leave Rights.
 - (i) Employees who enlist, are drafted, or are called to active duty, training, or emergency service will be granted unpaid military leave.
 - (ii) Employees must provide advance written notice of military obligations unless prevented by military necessity.
 - (iii) Military leave will not exceed five cumulative years, except for exemptions outlined in USERRA.
- b. Pay & Benefits During Military Leave.
 - (i) Employees may use accrued vacation or personal leave but are not required to do so.
 - (ii) Health insurance coverage may continue for up to 24 months, with employees responsible for premiums beyond 30 days of service.
 - (iii) Seniority, pension, and other benefits will continue to accrue as required under USERRA.

- c. Job Reinstatement.
 - (i) Employees must notify the Township of their intent to return to work within the USERRA-specified timeline, based on the length of service.
 - (ii) Upon timely return, employees will be reinstated to their previous position or an equivalent role with the same pay, benefits, and seniority.
- d. Discrimination and Retaliation Prohibited. The Township prohibits discrimination or retaliation against employees for military service and ensures full compliance with federal and state military leave protections.

5.6 Jury Duty

Employees summoned for jury duty will receive time off and be paid their **regular straight-time** rate for scheduled workdays served, provided they submit their jury fee (excluding mileage) to the Township. To qualify for jury duty pay, employees must:

- a. Provide reasonable advance notice of the jury summons.
- b. Submit proof of jury service for claimed days.
- c. Be scheduled to work on the jury service day.
- d. Return to work if excused with three or more hours left in their shift.

6. WORKPLACE POLICIES & CONDUCT

6.1 Code of Conduct & Workplace Ethics

Superior Charter Township expects employees to maintain professionalism, integrity, and respect in all workplace interactions. Employees must comply with all Township policies, ethical standards, and applicable laws, including those governing confidentiality, harassment, discrimination, and public service responsibilities. Violations may result in disciplinary action.

6.2 Attendance & Tardiness

Reliable attendance is critical to Township operations and public service delivery. Employees are expected to report to work on time and as scheduled. Excessive tardiness, unexcused absences, or failure to notify a supervisor of an absence may lead to corrective action, up to and including termination.

- a. Employees who anticipate being late or absent must notify their supervisor as

soon as possible, ideally before the start of their shift.

- b. Absences due to illness, emergencies, or other unforeseen circumstances should be communicated promptly to minimize workplace disruptions.
- c. Supervisors may request documentation for absences, particularly in cases of extended or frequent leave requests.

6.3 Drug-Free Workplace

The Township is committed to maintaining a safe, drug-free work environment in compliance with federal and Michigan state laws. The use, possession, distribution, or sale of illegal drugs, marijuana, or alcohol is strictly prohibited on Township property, in Township vehicles, or while performing official duties.

- a. Employees who violate this policy or report to work under the influence may face disciplinary action, up to and including termination.
- b. Employees taking prescription or over-the-counter medications that may impair their ability to work must notify their supervisor if accommodations are needed.
- c. The Township may require drug and alcohol testing in accordance with applicable laws, particularly in cases of reasonable suspicion, post-accident investigations, or for safety-sensitive positions.

6.4 Workplace Safety & Workers' Compensation

- a. Superior Township prioritizes employee health and workplace safety. Employees must follow all safety policies, procedures, and training requirements to prevent workplace injuries.
 - (i) Employees must report all injuries or workplace accidents to their supervisor immediately, even if the injury seems minor.
 - (ii) Employees may be eligible for Workers' Compensation benefits as provided under Michigan law. These benefits cover medical expenses and lost wages for job-related injuries or illnesses.
 - (iii) Employees must cooperate with return-to-work programs if medically cleared to resume duties.
- b. All Township employees are covered by Michigan's Workers Compensation laws and all associated rights and privileges.

6.5 Use of Township Property & Technology

Township resources, including equipment, vehicles, computers, email, and internet access, must be used exclusively for work-related purposes.

- a. Unauthorized personal or commercial use of Township property is prohibited and may result in disciplinary action.
- b. Employees must safeguard Township data and information systems, adhering to IT security protocols to prevent unauthorized access, data breaches, or misuse.
- c. Employees using Township vehicles must comply with all traffic laws, maintain proper documentation, and report any vehicle incidents or maintenance issues immediately.
- d. Personal use of Township telephones, email, or internet should be minimal and must not interfere with work responsibilities.

6.6 Conflict of Interest & Outside Employment

- a. Employees must avoid conflicts of interest that could compromise their ability to perform Township duties impartially and in the public's best interest. Outside employment, personal business activities, and employment of relatives must not interfere with Township responsibilities or create ethical concerns.
- b. Approval & Reporting Requirements.
 - (i) Employees must obtain written approval from their Department Head before engaging in outside employment or business activities.
 - (ii) Employees must disclose potential conflicts of interest in writing, including employment with vendors, contractors, or entities doing business with the Township.
 - (iii) Employees in supervisory or decision-making roles must recuse themselves from Township matters involving a personal or financial interest.
 - (iv) If a conflict of interest is discovered after hiring or outside employment approval, the Township may require mitigation measures, such as reassignment, divestment of interests, or termination of outside employment.
- c. Employment of Relatives.
 - (i) Hiring immediate family members of employees or Township Board

- members is discouraged, except for qualified temporary employees.
- (ii) Immediate family members cannot work in the same department if married, and no employee—full-time or part-time—may supervise their spouse or immediate family member, except for part-time on-call firefighters.
- (iii) No Township official or employee may use their position or political influence to affect the hiring, promotion, or employment decisions of a relative or associate.

d. Restrictions on Outside Work.

- (i) Township resources, time, and information may not be used for outside work or personal business.
- (ii) Employees may not perform outside work during scheduled Township hours, including breaks or lunch periods.
- (iii) Outside work must not create a scheduling conflict that affects an employee's attendance or job performance.
- (iv) Employees and Township officials may not enter into contracts or business arrangements with the Township if they, their relatives, or a business they have a financial interest in would benefit—unless the Township Board formally approves the contract after full disclosure.
- (v) Employees may be required to terminate outside employment if it interferes with Township operations, violates ethical standards, or creates a conflict of interest.

e. Enforcement **and** Consequences.

- (i) Failure to disclose outside employment, conflicts of interest, or employment of a relative may result in disciplinary action, including suspension or termination.
- (ii) If a conflict arises after approval, employees must immediately report the issue to their Department Head for review.

7. PERFORMANCE MANAGEMENT

Superior Charter Township is committed to maintaining a high-performing workforce by providing employees with clear expectations, regular feedback, and opportunities for improvement. The Township's Performance Management System consists of annual evaluations, mid-year check-ins, and performance improvement plans (PIPs) to ensure accountability and support employee success. The Township also follows a progressive discipline process to address workplace misconduct or performance deficiencies.

7.1 Performance Evaluations

- a. All regular employees will receive annual performance evaluations to assess job performance, recognize strengths, and identify areas for development.
- b. Evaluation Process.
 - (i) Annual Cycle:
 - (a) **Self-Assessment (September):** Employees reflect on their performance, accomplishments, and areas for growth to provide insight into their own development.
 - (b) **Manager Assessment (September–October):** Supervisors evaluate employee performance based on job responsibilities, goals, and competencies, considering feedback from the self-assessment.
 - (c) **Formal Review Meeting (October):** Employees and supervisors meet to discuss performance evaluations, set future goals, and outline any necessary development plans.
 - (d) **Mid-Year Informal Check-in (May–June):** A casual progress discussion between employees and supervisors to review performance, address challenges, and ensure alignment with goals.
 - (ii) 5-Point Rating Scale:
 - (a) **1 - Poor Performance:** Does not meet job expectations; performance is consistently below standards, requiring immediate and significant improvement. The employee may lack necessary skills, fail to meet deadlines, or require frequent intervention. Continued poor performance may result in corrective action.
 - (b) **2 - Needs Improvement:** Performance is inconsistent and does not fully meet expectations in some areas. The employee may struggle with productivity, accuracy, or adherence to policies, requiring coaching or a development plan. Improvement is necessary for continued success in the role.
 - (c) **3 - Succeeding:** Fully meets job expectations and performs duties reliably and competently. The employee consistently meets deadlines, produces quality work, and adheres to policies, contributing positively to their department and the Township.
 - (d) **4 - Exceptional:** Exceeds job expectations in key areas by demonstrating strong initiative, problem-solving, and

leadership. The employee consistently delivers high-quality work, contributes innovative ideas, and enhances team performance.

- (e) **5 - Superb:** Consistently performs at an outstanding level, going above and beyond job requirements to significantly contribute to the Township's success. The employee demonstrates exceptional leadership, expertise, and a positive impact on workplace culture and efficiency.

- c. Employees rated "Needs Improvement" or "Poor Performance" may be placed on a Performance Improvement Plan (PIP).

7.2 Progressive Discipline & Performance Improvement

The Township follows a structured, progressive discipline process to address policy violations, performance deficiencies, or workplace misconduct. The goal of this process is to correct behavior whenever possible while ensuring accountability. At any point in this process, direct supervisors and Department Heads are encouraged to escalate to higher levels of Township leadership if they need support or guidance in following the below steps.

- a. Step 1 – Feedback Conversation (Informal Discussion). This conversation is between the employee and their direct supervisor, and serves as an opportunity to clarify expectations, address concerns, and provide coaching. The supervisor will explain the issue, offer guidance for improvement, and document the conversation informally for reference. No official record is placed in the employee's personnel file at this stage. If the issue is minor and resolved, no further action is needed. However, if concerns persist, the process escalates to Step 2.
- b. Step 2 – Written Warning (Formal Documentation). If performance or behavior does not improve, the direct supervisor issues a formal written warning that:
 - (i) Clearly outlines the specific issue(s) with examples, if available.
 - (ii) Details the expected corrective actions and a timeline for improvement.
 - (iii) Notes potential consequences if the problem continues.
 - (iv) Places the employee on a PIP if appropriate (see section 7.4).

The employee must sign the warning to acknowledge receipt (though signing does not indicate agreement). A copy of the warning is placed in the employee's personnel file and submitted to the relevant Department Head and Township Supervisor. If the issue remains unresolved, the process moves to Step 3.

c. Step 3 – Termination Recommendation. If the employee fails to improve within the designated timeframe, the direct supervisor and Department Head may submit a formal recommendation for termination to the Township Supervisor. This recommendation must include:

- (i) A summary of the performance or behavioral issues.
- (ii) Documentation of previous disciplinary actions, such as warnings or performance improvement plans.
- (iii) Any additional considerations, such as repeated violations or failure to meet essential job functions.
- (iv) The Township Supervisor then reviews the case before determining the next steps.

d. Step 4 – Township Supervisor Review & Investigation.

~~(v)~~(i) The Township Supervisor reviews the recommendation and may conduct further investigation, which could include:

- (a) Interviewing the employee for clarification.
- (b) Consulting with an external HR consultant or legal counsel to ensure compliance with employment laws.
- (c) Reviewing past documentation to confirm consistency and fairness.

~~(vi)~~(ii) If the Township Supervisor agrees with termination, they will submit the recommendation to the Township Board for final review. If the Township Supervisor disagrees, they must still forward the recommendation to the Board, but they may include a dissenting opinion.

~~d.e.~~ Step 5 – Township Board Review (Confidential Closed Session). The Board of Trustees conducts a confidential review of the case, considering all documentation, supervisor and Department Head input, and the Township Supervisor's findings. After deliberation, the Board will vote on whether to proceed with termination or impose an alternative corrective action.

~~e.f.~~ Step 6 – Final Action & Notification. Once a decision is reached.

- (i) If termination is approved, the employee will receive a written termination notice outlining:
 - (a) The effective date of separation.
 - (b) Final pay and benefit details, including payout of any eligible accrued time.

- (c) Information on COBRA benefits (if applicable).
 - (d) Any required return of Township property.
- (ii) If termination is denied, the Board may impose alternative corrective actions, such as:
 - (a) Implementing or extending a Performance Improvement Plan (PIP).
 - (b) Suspension without pay for up to five days.
 - (c) Issuing a final written warning with strict conditions and a timeline for re-review of the case.

The Township ensures that all disciplinary actions are documented and handled consistently to maintain fairness, transparency, and legal compliance.

7.3 Performance Improvement Plans (PIP)

A Performance Improvement Plan (PIP) is a formal process that helps employees address documented performance deficiencies by outlining specific concerns, measurable goals, a timeline for improvement, and support resources. It provides employees with clear expectations and structured feedback to help them succeed. Failure to meet expectations within the PIP timeframe may result in further disciplinary action, up to and including termination.

a. PIP Process.

- (i) All performance interventions start with a feedback conversation between the employee and either their direct supervisor, Department Head, or Township Supervisor.
- (ii) If no improvement occurs within an agreed upon timeframe, a PIP is developed by the employee's direct supervisor, with input from the Department Head and Township Supervisor as needed.
- (iii) The PIP lasts 6 weeks and outlines:
 - (a) Specific performance issues
 - (b) Required improvements
 - (c) Measurable goals
 - (d) Support resources
 - (e) Check-in schedule

b. Outcome of the PIP.

- (i) If sufficient improvement occurs, the employee is removed from the PIP.
- (ii) If partial improvement occurs, the PIP may be extended.

- (iii) If no improvement occurs, termination may be considered.

7.4 Immediate Disciplinary Action

- a. While the Township follows a progressive discipline process, certain serious infractions may warrant immediate disciplinary action, bypassing initial steps such as verbal or written warnings. Depending on the severity of the violation, disciplinary actions may include suspension, immediate termination, or legal action. These cases are handled on a case-by-case basis, ensuring a fair and legally compliant approach. Violations that may warrant immediate disciplinary action include, but are not limited to:
 - (i) **Severe misconduct or violations of Township policy** – Actions that significantly disrupt operations, endanger safety, or breach ethical standards.
 - (ii) **Misuse of public funds or Township property** – Unauthorized use, misappropriation, fraud, or intentional damage to Township resources.
 - (iii) **Conflict of interest** – Engaging in decisions, transactions, or actions that create a financial or personal conflict, especially without disclosure.
 - (iv) **Repeated insubordination – Blatant refusal** to follow lawful instructions from supervisors or Township leadership.
 - (v) **Significant negative impact on workplace culture** – Harassment, discrimination, workplace violence, or any behavior that creates a hostile work environment.
 - (vi) **Theft, fraud, or dishonesty** – Unauthorized taking of Township property, falsifying records, or providing false information.
 - (vii) **Violence or threats in the workplace** – Physical altercations, intimidation, or credible threats against coworkers, supervisors, or the public.
 - (viii) **Possession or use of drugs/alcohol on duty** – Being under the influence while working, especially if it impairs performance or safety.
 - (ix) **Breach of confidentiality** – Unauthorized disclosure of sensitive employee, resident, or Township information.
 - (x) **Violations of safety regulations** – Actions that create **imminent danger** to oneself, coworkers, or the public.
 - (xi) **Unauthorized access or misuse of Township technology** – Accessing, altering, or misusing Township records, systems, or confidential data without approval.
- b. Response & Action. When a point-in-time disciplinary issue arises, the Department Head and Township Supervisor will immediately assess the

situation, reviewing witness statements, documentation, and relevant policies. Depending on the severity of the issue:

- (i) The employee may be placed on immediate administrative leave while an investigation is conducted.
 - (ii) An external HR consultant or legal counsel may be consulted for compliance and risk assessment.
 - (iii) The Township Board will be notified if the violation requires their review.
- c. In cases of termination, the Township Supervisor will present a formal recommendation, following the progressive discipline process where applicable. However, if the violation is severe enough to warrant immediate removal, the Township Board may authorize immediate termination without further steps.

7.5 Employee Rights & Appeals

- a. *Access to Documentation.* Employees may request copies of their own performance evaluations, Performance Improvement Plans (PIPs), or formal disciplinary records from their personnel file. Requests must be submitted in writing to the Township Supervisor or designated personnel administrator. Copies will be provided within a reasonable timeframe in accordance with Michigan law. The Township reserves the right to deny requests for documents containing confidential information, third-party complaints, or legally privileged content.
- b. *Appeals Process.* Employees may appeal formal disciplinary actions (such as written warnings, suspensions, or termination recommendations) through the Township's grievance procedure. However, appeals must be based on procedural errors, lack of just cause, or new evidence that was unavailable during the initial review. Minor corrective actions, such as verbal warnings, coaching, or informal performance feedback, are not subject to appeal.
- c. *Finality of Certain Decisions.* The Township Board's decision on termination cases is final. If an employee disagrees with disciplinary action but chooses not to appeal through the grievance process, the Township considers the matter closed after the designated appeal window expires.

8. EMPLOYEE GRIEVANCE & COMPLAINT RESOLUTION

8.1 Grievance Procedure

Superior Charter Township provides a structured grievance process for employees with job-related concerns regarding policy administration, workplace conditions, or employment decisions. The Township values its employees and is committed to ensuring that all grievances are heard, addressed fairly, and resolved in a timely manner.

- a. Step 1: Department Head Review.
 - (i) Employees must submit a written grievance to their Department Head within five (5) working days of the issue.
 - (ii) The Department Head will meet with the employee within five (5) working days and issue a written response within five (5) working days after the meeting.
- b. Step 2: Township Supervisor Review.
 - (i) If unresolved, the employee may submit a written appeal to the Township Supervisor within five (5) working days of receiving the Department Head's response.
 - (ii) The Supervisor may hold a meeting and will provide a written decision within ten (10) working days.
- c. Step 3: Appeal to Township Board.
 - (i) If still unresolved, the employee may file a final appeal with the Township Clerk within five (5) working days of the Supervisor's response.
 - (ii) The Township Board will review the grievance at a regularly scheduled meeting or, at the Supervisor's discretion, a special meeting.
 - (iii) Employees may request a closed session, subject to compliance with the Michigan Open Meetings Act.
 - (iv) The Board's majority vote decision is final and binding, except in cases where the Treasurer or Clerk have authority over deputy disciplinary actions.
- d. Additional Provisions.
 - (i) Time Extensions – Deadlines may be extended by mutual written agreement.
 - (ii) Automatic Appeal Advancement – If a Department Head or Supervisor fails to respond on time, the grievance advances to the next step.
 - (iii) Written Record – All grievance dispositions will be recorded and filed

with the Township Clerk.

- (iv) False Complaints – Knowingly false complaints may result in disciplinary action, up to and including termination, after investigation.

8.2 Protection From Retaliation

- a. Superior Charter Township strictly prohibits retaliation against any employee who files a grievance, participates in an investigation, or reports concerns in good faith. Employees have the right to raise workplace concerns without fear of punishment, discrimination, or adverse employment actions.
- b. Retaliation may include, but is not limited to:
 - (i) Demotion, termination, or reduction in hours or pay
 - (ii) Unwarranted negative performance evaluations
 - (iii) Harassment, intimidation, or exclusion from workplace activities
 - (iv) Unjustified changes in job duties or responsibilities
- c. Employees who believe they have experienced retaliation should report it immediately to their Department Head, the Township Supervisor, or the Township Board. Any substantiated retaliation will result in disciplinary action, up to and including termination.
- d. The Township is committed to ensuring a fair, transparent, and supportive workplace, where employees can voice concerns freely and without fear of repercussions.

9. SEPARATION & TERMINATION

9.1 Resignation & Retirement

Employees resigning must provide at least **14 days' written notice**. Employees planning to retire should notify their supervisor as early as possible to facilitate a smooth transition.

9.2 Involuntary Termination & Severance Policy

- a. Employees may be terminated due to performance issues, misconduct, or organizational needs. The Township may provide severance pay at its discretion.
- b. The Township Supervisor, Treasurer and Clerk may terminate the employment of their deputies as noted above. The Township Board may terminate the employment of any employee, except the deputies of the Supervisor, Treasurer and Clerk, as noted above. The Township Supervisor, or in their

absence, the Deputy Supervisor, may suspend, without pay, an employee pending a final decision by the Township Board.

9.3 Final Pay & Benefit Payouts

- a. Employees who resign or retire with at least 14 calendar days' notice and six (6) or more years of full-time service are eligible for a benefit time payout as follows:
 - (i) Personal Time: 25% of unused balance
 - (ii) Sick Time:
 - (a) 25% payout after 6 years
 - (b) 50% payout after 9 years
 - (c) 75% payout after 12 years
 - (d) 100% payout after 15 years
 - (iii) Compensatory & Management Time: 100% payout
 - (iv) Vacation Time: 100% payout
- b. Payouts will be processed based on the employee's Benefit Time Pay-Off Election form on the day before termination. In the case of sudden death or incapacitation, benefit time will be cashed out according to the employee's most recent election form on file before any remaining balance is transferred to their MERS Health Care Savings Plan account.
- c. Employees may amend their Benefit Time Pay-Off Election form at any time before 3:30 p.m. on their last scheduled workday, by submitting the updated form to the Personnel Manager, or in their absence, the Township Clerk or Township Supervisor.
- d. The Township may approve benefit time payouts for employees with less than six (6) years of service as part of a case-by-case severance package, at its discretion.

10. POLICY UPDATES & ACKNOWLEDGMENT

10.1 Manual Updates & Revisions

Superior Charter Township reserves the right to amend this manual as necessary. Employees will be notified of significant policy changes.

10.2 Employee Acknowledgment Form

Employees must sign an acknowledgment form confirming receipt and understanding of

this manual.

Employee Name:

Date:

Signature: