

**MARSHALL TOWNSHIP GENERAL FUND BUDGET; AUTHORIZATION TO LEVY AND GENERAL
APPROPRIATIONS ACT – Fiscal Year 2018-19
April 1, 2018 - March 31, 2019
ADOPTED March 26, 2018**

<u>ITEM</u>	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Amended** 2017-18</u>	<u>Adopted 2018-19</u>
<u>REVENUE</u>							
Taxes (current)	100,923	97,627	116,834	106,046	102,412	106,110	109,457
Fire Millage (current)	186,945	181,181	207,628	193,927	195,101	197,452	203,689
Summer Tax Fee	see next	see next	see next	see next	see next	30,853	30,921
Winter Tax Fee	49,339	48,966	52,926	50,791	49,979	21,158	22,141
PA 425 Payments	21,177	23,557	20,409	20,486	23,097	25,500	26,000
Permits/Licenses	20,825	18,254	21,282	25,290	23,476	25,000	25,000
Revenue Sharing	226,785	230,340	238,503	234,693	240,906	250,000	260,000
Essential Services Tax	n/a	n/a	n/a	n/a	n/a	2,000	1,500
Service Charges	0	3,329	3,238	4,221	4,706	5,000	5,000
-Street Lights	9,926	11,331	12,131	12,131	11,365	12,130	12,018
-Fire Run Charge	12,506	16,807	13,674	6,978	12,761	7,500	7,500
Investment/Interest	2,912	1,232	2,692	1,626	493	1,750	1,500
Other/Grants	0	0	5,000	0	439	33,000	0
Metro Act	4,099	4,289	3,934	3,376	4,745	4,700	4,600
Bank Loan Proceeds	0	0	0	225,000	0	0	0
Cable Franchise Fees	19,792	18,577	20,666	21,000	22,379	21,000	22,400
Convis Fire	31,792	0	34,073	28,948	32,890	30,000	30,000
Casino Rev Sharing	139,418	140,609	154,045	144,695	151,713	147,900	140,000
Refunds, Misc.	(5,855)	0	7,500	3,236	6,319	0	0
<i>TOTAL</i>	<i>\$ 820,584</i>	<i>796,099</i>	<i>914,535</i>	<i>1,082,444</i>	<i>883,051</i>	<i>921,053</i>	<i>901,726</i>

EXPENDITURES

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Supervisor	13,574	14,131	14,265	14,773	14,652	18,450	19,000
Clerk	25,171	25,541	25,045	28,051	26,657	31,347	29,725
Treasurer	21,144	20,612	20,811	23,233	22,412	25,665	26,265
Twp. Board	60,683	100,095	58,352	51,449	116,346	133,500	65,000
Twp. Hall	54,777	33,503	54,381	55,184	62,365	55,500	60,000
Elections	12,938	8,652	16,071	11,343	16,821	14,050	19,950
Zoning Appeals Bd	120	240	see next	520	0	500	600
Board of Review/ZB	1,636	627	2,639	1,476	1,787	1,650	2,000
Cemetery	2,668	8,461	3,230	13,445	5,791	6,000	6,000
Assessor	22,531	23,352	22,241	23,748	24,430	24,520	25,200
Fire Department	161,967	214,356	170,006	163,276	164,423	175,615	178,050
Fire Board	200	960	400	280	240	600	1,000
Fire Millage	below	below	below	below	below	197,452	203,689
Fire Equip. Reserve	*	*	*	*	*	21,158	22,141
Debt Service	156,006	128,058	125,869	147,757	169,523	millage	millage
Fire Truck Purchase	0	0	0	368,013	0	0	0
Warning Sirens	8,529	2,548	5,451	4,973	5,222	6,500	6,000
Inspections/Permits	38,816	33,556	34,225	43,520	38,537	34,000	40,000
Ordinance Enforce	4,217	5,425	4,247	1,225	7,340	5,000	8,000
Streets/Drains	23,284	29,934	113,325	59,158	177,451	136,603	89,181
Street Light Districts	15,569	15,628	14,780	17,608	19,248	17,750	17,000
Planning/Zoning	30,058	26,220	21,856	28,325	60,041	35,250	35,000
Capital Outlay	88,463	9,275	13,716	0	15,045	30,000	40,000
Contingency	0	0	0	0	0	0	0
Dispatch Authority	0	2,154	18,774	26,075	28,688	28,300	24,710

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	³ <u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Station 1 Project	0	50,496	336,627	0	0	0	0
Twp. Hall Project	0	0	150,115	0	0	0	0
TOTAL	\$ 742,351	753,824	1,226,426	1,083,432	977,019	999,410	918,511
Revenue(expense)	78,233	42,275	(311,891)	(988)	(93,968)	(78,357)	(16,785)
Beg. Fund Balance	957,456	1,035,689	1,077,964	766,073	765,085	671,117	592,760
End Fund Balance	1,035,689	1,077,964	766,073	765,085	671,117	592,760	575,975

*An amount of the fund balance equal to 1% of the winter tax levy is initially budgeted and then added to the designated fund balance annually for this reserve.

**2017-18 budget includes amendments adopted 3-26-18.

NOTE: The 2013-14 budget included \$350,000 for construction of a new Fire Station #1 and \$175,000, for renovation of the township hall converting the current station #1 into an all purpose room. The total for these projects was \$525,000, and was planned use of restricted, designated and undesignated fund balances saved over the prior years. The projects however spanned township fiscal years 2013-14 and 2014-2015. The amount of \$50,496 was expended from the 2013-14 budget. The remaining \$475,000 was carried over to the 2014-15 budget. The projects are now completed.

GENERAL APPROPRIATION ACT AND AUTHORIZATION TO LEVY PROPERTY TAXES:

BE IT RESOLVED BY THE MARSHALL TOWNSHIP BOARD that the fiscal year 2018-19 budget as set forth above is adopted and appropriated for township government purposes subject to the following provisions and that the property tax rates set forth in provision (3) below are to be levied on the winter 2018 property tax bills in support thereof:

- 1) Purchasing and expenditures within this budget shall be in accordance with adopted township policy and procedures.
- 2) The budget is adopted on a budget activity (departmental) basis. The Township Clerk may refer any requested line item adjustment and shall refer all between activity adjustments to the Board for prior approval.
- 3) A property tax rate for general township operations in the amount of 0.8061 mill of the voter approved allocated 1.0 mill and 1.5 mills for fire department operations, vehicles and equipment (both subject to adjustment based upon the final approved taxable value and Headlee mandatory capped rate) on all taxable value for 2018-2019 is approved. The general operational tax yield is estimated at \$109,457. The fire department millage yield is estimated at \$203,689.
- 4) A tax administration fee of 1%, as permitted by state law, is continued until further resolution of the Board. This fee assists in offsetting the expenses of tax collection and assessment. The 1% monthly interest penalty for late payment of summer taxes shall continue. With regard to personal property taxes, a 1% monthly interest penalty for late payment of taxes shall be assessed as well as a 3% delinquent fee which shall also be assessed on unpaid personal property taxes as of March 1 following the statutory due date.
- 5) Salaries shall be paid elected township officials as per the adopted salary resolutions. Effective April 1, 2018, the pay rates for the Assessor, Deputy Assessor, Deputy Township Supervisor, and Deputy Treasurer and the base pay rate for the fire chief, assistant fire chiefs, captains and hourly firefighter response rate shall be increased by 2.5% as a cost of living adjustment. The salary schedules for the Township Assistant/zoning administrator/code enforcement officer and the Deputy Clerk shall also be adjusted by 2.5% of April 1, 2018 and is in addition to any step increase due each employee per the Board's adopted policy.
- 6) The per meeting allowance for members of Township Boards and Commissions for which a per diem salary is authorized or permitted by law shall be \$50 per meeting. The per meeting allowance includes for special Township Board meetings and attendance at other meetings or performing assignments that are not otherwise the statutory duty of the official as may be specified by the Board or Supervisor. Unless the Township Clerk is designated by law as the Clerk or Secretary of a township Board or Commission, the Secretary of the Board or Commission shall be paid an additional per meeting allowance for each meeting for which he or she prepares the official proceedings and/or determinations.
- 7) The mileage reimbursement rate for official approved township business shall be the federal Internal Revenue Service determined rate for business miles in effect at the time of the travel.

- 8) The appropriation for streets/drains is comprised of \$24,000, for the annual township at-large county drain assessments. The remaining amount of \$65,181, is appropriated for road projects as may be specifically approved by the township Board.
- 9) The state METRO Act funds included in this budget and any remaining METRO balance designated in the general fund balance shall be used for the township at-large share of public street lighting of roads and rights of way and lighting of the Michigan Avenue at I-69 Park 'n Ride lot.
- 10) Various fees for permits, licenses and applications shall remain at their currently approved levels pending receipt of the annual audit at which time the Board will determine whether adjustments are needed to assure that the aggregate of fees received, as nearly as is practical, covers allowable expenses.
- 11) As of March 31, 2017, the restricted fire department millage balance within the general fund was \$25,554, as verified by the township audit. The anticipated balance as of 3/31/18 is \$175,578. The appropriation in the 2018-19 budget of \$203,689 is the second of the renewed 1.5 mill levy authorized in 2016 by township electors for replacement of fire trucks, construction of new facilities and major equipment and is designated for use as follows: Pumper (13-34) replacement principal and interest when due of \$46,685, and the addition of a medical response utility vehicle as recommended by the Fire Board, including equipping thereof, of \$80,000. The remainder is reserved for future expenses as approved by the Board within the approved proposal authorization.
- 12) As of March 31, 2017, the fire equipment and facilities improvement assigned balance within the general fund was \$253,035, as verified by the township audit. The 2017-18 budget appropriated an additional amount of \$21,158, (an amount equivalent to the 1% winter tax administration fee) to increase this assigned fund balance. The anticipated assigned balance as of March 31, 2018, is \$274,193. The 2018-19 budget allocates and additional \$22,141, which shall be utilized for major equipment purchases otherwise approved in the Fire Department budget.
- 13) The \$40,000, appropriated for capital outlay shall be utilized as may be specifically approved in advance by the Township Board. The budget includes replacing 2 lap top computers for elections as previously authorized by the Board and anticipates the need for replacing and upgrading other data processing equipment and minor renovations to improve utilization of township office space as may be determined by the Board. In addition, funding is provided for crack repair and resealing of the station 2 and township hall parking lots and driveways.

- 14) The fire department operations budget includes \$21,500, for insurance coverages attributed to fire department operations and \$28,250, for equipment replacement and updating as recommended by the Fire Chief and Fire Board in the submitted budget.
- 15) The budget includes \$24,710, for the service charge assessed the township for 911 calls by the County Dispatch Authority.
- 16) Within the assigned fund balance as of 3/31/17 as verified by the township audit was the amount of \$23,000, for township development purposes and \$15,130, for facility improvements and road maintenance projects. The amount of \$11,000, of the \$23,000, for township development purposes was allocated in 2017-18 by the Board for a multi-source funded sewer and water extension study update. No use of either remaining assigned balance is planned in the 2018-19 budget.
- 18) The unassigned fund balance as verified by the auditors as of 3/31/17 was \$354,398. The amount of \$46,384, was approved for use in 2017-18 mainly for critical road projects and legal fees relating to a federal lawsuit filed by a township resident and a lawsuit filed by the township due to insurance company denial of coverage for the federal lawsuit. Unassigned fund balance is intended to maintain a sufficient reserve for any catastrophic event, unexpected equipment or facility loss or to transition for actions by the state and federal government which may adversely affect township resources. The 2018-19 budget anticipates utilizing \$16,785, in unassigned fund balance for offsetting part of the cost of parking lot and driveway repair and resealing.
- 19) Casino revenue sharing is estimated at \$140,000, and is utilized and appropriated within this budget as follows: \$24,710, to cover the service assessment by the County Dispatch Authority; \$24,000, for the township county drain at large assessments; \$20,000, for the salaries paid to firefighters to assist with medical responses; \$65,181, for projected road projects and, \$6,109, of the appropriation to the fire department for operational equipment. To the extent the actual amount received is less than estimated in the budget, the shortfall will result in a decrease of funds allocated for road projects.
- 20) This resolution is effective April 1, 2018.

Prepared by: Jeffrey Albaugh, Treasurer

March 3, 2018

Adopted by Marshall Township Board 3-26-18