

**MARSHALL TOWNSHIP GENERAL FUND BUDGET, AUTHORIZATION TO LEVY AND GENERAL
APPROPRIATIONS ACT – Fiscal Year 2022-23
Adopted 3-21-22**

<u>ITEM</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Adopted 2021-22</u>	<u>Adopted 2022-23</u>
<u>REVENUE</u>							
Delinquent Taxes				4,688	14,936		
Taxes (current)	102,412	107,111	108,971	113,337	106,898	116,860	122,091
Fire Millage (current)	195,101	200,534	203,224	208,249	203,527	217,470	227,211
Special Assessments	0	0	0	24,852	1,164	0	0
Summer Tax Fee	see next	see next	30,605	31,692	31,012	32,840	34,317
Winter Tax Fee	49,979	52,022	22,116	22,547	22,077	23,575	24,635
PA 425 Payment	23,097	25,867	28,213	48,373	50,314	50,000	51,000
Permits/License	23,476	33,007	42,693	30,905	53,309	38,000	35,500
Revenue Sharing	240,906	259,879	268,713	277,652	271,312	260,000	290,000
Essential Services-O	n/a	n/a	751	751	861	500	500
Essential Service-	n/a	n/a	1,398	1,398	1,599	1,500	1,500
Service Charges	4,706	5,694	7,231	3,812	3,895	5,000	4,000
Streetlights	11,365	12,019	12,706	14,269	13,899	14,688	14,688
Fire Run Charges	12,761	3,358	24,171	19,266	12,959	12,000	10,000
Investment/Interest	493	2,358	9,837	17,120	3,283	3,000	1,000
Other/Grants	439	25,555	0	2,655	28,478	0	60,000
Metro Act	4,745	4,647	4,552	4,610	5,078	4,600	5,000
Cable Franchise Fee	22,379	22,695	23,739	21,541	20,093	23,000	22,000
Convis Fire Contrac	32,890	38,143	32,724	41,021	38,435	30,000	33,000
Casino Rev Sharing	151,713	147,955	159,191	166,817	168,836	150,000	150,000
Refunds, Misc.	6,319	31,512	10,937	3,493	11,388	0	0
Ordinance Fine	n/a	1,818	316	400	0	0	0
Park Millage Sharin	0	0	0	0	0	8,688	8,688
TOTAL	\$ 883,051	974,174	992,088	1,037,488	1,064,163	991,721	1,095,130

EXPENDITURES

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Supervisor	14,652	18,731	19,167	21,949	22,459	22,814	23,716
Clerk	26,657	27,404	28,168	28,630	29,033	33,818	36,103
Treasurer	22,412	23,718	24,163	25,310	25,469	28,400	30,805
Twp. Board	116,346	146,197	59,160	103,814	90,909	93,780	96,871
Twp. Hall	62,365	77,953	83,988	75,628	80,780	89,410	99,746
Elections	16,821	24,849	15,719	15,242	25,608	28,000	31,107
Zoning Appeals Bd	0	300	350	200	(125)	1,200	1,440
Board of Review	1,787	1,338	506	1,876	1,480	2,250	2,876
Cemetery	5,791	5,864	12,153	3,470	4,236	6,500	6,750
Assessor	24,430	23,815	24,282	23,603	24,602	28,068	28,916
Fire Department	164,423	176,224	183,509	171,831	229,255	229,415	227,761
Fire Board	800	200	150	600	1,250	1,250	1,250
Fire Millage	below	below	below	below	below	217,470	227,211
Fire Equip. Reserve	*	*	*	*	*	23,575*	0
Debt Service	99,626	millage	46,682	45,933	22,687	0	0
Fire Truck Purchase	0	0	82,311	0	0	0	0
Warning Siren	5,222	5,315	5,328	5,185	5,214	6,000	6,000
Inspections/Permits	38,537	20,401	29,314	22,214	34,374	34,771	41,350
Ordinance Enforce	7,340	1,871	2,734	3,460	333	3,700	3,500
Streets/Drains	177,451	145,711	31,556	45,367	53,986	50,000	57,500
Street Light Districts	19,248	16,012	19,353	17,543	20,421	26,242	26,000
Planning/Zoning	60,041	26,375	32,535	29,437	29,176	49,034	44,728
Capital Outlay	15,045	25,554	2,436	0	29,059	147,000	71,000
Park Project	0	0	0	0	0	8,688	8,688

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	³ <u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Dispatch Authority	28,688	26,564	22,864	22,006	27,838	33,765	34,981
TOTAL	\$ 977,019	894,622	726,478	662,848	757,394	1,165,150	1,108,299
Revenue(expense)	(93,968)	79,552	265,610	374,600	306,769	(173,429)	(13,169)
Beg. Fund Balance	765,085	671,117	750,669	1,016,279	1,390,879	1,697,648	1,524,219
End Fund Balance	671,117	750,669	1,016,279	1,390,879	1,697,648	1,524,219	1,511,050

*An amount approximating 1% of the winter total tax levy is budgeted and then added to the fire equipment and facilities assigned fund balance annually for this reserve when it has a balance at the end of the prior fiscal year of less than \$300,000.

GENERAL APPROPRIATION ACT AND AUTHORIZATION TO LEVY PROPERTY TAXES:

BE IT RESOLVED BY THE MARSHALL TOWNSHIP BOARD that the fiscal year 2022-23 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 four (4) below are to be levied on the winter 2022 property tax bills in support thereof:

- 1) Purchasing and expenditures within this budget shall be in accordance with adopted township policies and procedures.
- 2) The budget is adopted on a budget activity (departmental) basis. The Budget Officer may refer any requested line-item adjustment and shall, except as may be otherwise provided herein, refer all between activity adjustments to the Board for prior approval.
- 3) The Treasurer shall act as the township's Budget Officer and assist the Supervisor in performance of the duties as the Township's Chief Administrative Officer pursuant to the Local Government Uniform Budget and Accounting Act.
- 4) A property tax rate for general township operations in the amount of 0.7928 of the voter approved allocated 1.0 mill and 1.4754 mills of the voter approved 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 2022-2023 is approved. The general operational tax yield is estimated at \$122,091. The fire department voted millage yield is estimated at \$227,211.

5) 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 as provided by law. A statutory 3% late fee for payment of property taxes after the 2-14-23 due date but prior to returning any taxes unpaid to the County Treasurer as delinquent on March 1, 2023, is applied effective with the 2022 property taxes. A 1% monthly interest penalty for late payment after the due date and a onetime 3% delinquent fee shall be assessed on unpaid personal property taxes as of March 1 following the statutory due date.

6) Salaries shall be paid elected township officials as per the adopted salary resolutions. Effective for services performed on and after April 1, 2022, the pay rates for township employees and members of Boards and Commissions shall be paid at the rates established in the annual salary resolution covering each position. All employees of the township are at-will employees.

7) The Building, Electrical, Plumbing and Mechanical Inspectors shall be paid 87% of the authorized permit fee effective with permits issued on and after April 1, 2022. The remaining 13% as well as the administrative fee shall be retained by the township to offset the cost of the permit officer and other inspection/permit administration costs.

8) The per meeting pay for members of Township Boards and Commissions attending meetings of the board or commission they are appointed to for which compensation is authorized or permitted by law shall be \$60 per meeting for all meetings occurring on and after April 1, 2022. Township Trustees are paid \$60 for attending each special meeting of the Township Board. Township Board members shall be paid \$60 for attendance at any meetings or events representing the township when assigned by the Board or Supervisor. When performing other assignments that are not otherwise the statutory duty of the official as may be assigned by the Board or Township Supervisor, Township Board members will be paid at the rate of \$60 per day for performing such assignments. 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 \$60 for each meeting for which he or she prepares the official proceedings and/or determinations. The Clerk, when acting in the absence of the Office Assistant, shall be paid additionally at the same hourly rate as the Office Assistant.

9) 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.

10) The appropriation for streets/drains is comprised of \$7,500, for the annual township at-large county drain assessments and \$50,000, for road projects to preserve prior township general fund investments in roads or joint projects with border townships as may be specifically approved in advance by the township Board.

11) The state METRO Act funds included in this budget and any remaining METRO balance designated in the general fund balance are used for the township at-large share of public street lighting of roads and rights of way and lighting at the Michigan Avenue at I-69 Park 'n Ride lot as well as intersections of public roads within the township.

12) 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.

13) As of March 31, 2021, the restricted fire department millage balance within the general fund balance was \$554,446, as verified by the township audit. The anticipated balance as of 3/31/22 is \$771,916, after adding the annual authorized tax levy and deducting Board authorized expenses. The appropriation in the 2022-23 budget estimates a tax levy of \$227,211 which is the seventh annual levy of the renewed 1.5 mills authorized in 2016 by township electors for replacement of fire trucks, construction of new facilities and purchase of major equipment. It is anticipated that \$66,850 of this amount will be used as match and co-pay for a federal equipment grant and \$25,000 will be used for equipping a medical response unit recently purchased, leaving a balance to be held in reserve of \$135,361 of the annual levy.

14) As of March 31, 2021, the fire equipment and facilities improvement assigned balance within the general fund balance was \$341,354, as verified by the township audit. The anticipated assigned balance for this purpose as of March 31, 2022, is \$364,929 and is designated for fire department equipment purchases and facility improvements not paid for through the voted fire millage levy. The 2022-23 budget does not allocate funds to this reserved balance as it is above a level of \$300,000, which the Board determines to be sufficient. No expenditures are contemplated from this reserve for the 2022-23 budget year.

15) The \$71,000, appropriated for capital outlay shall be utilized as may be specifically approved by the Township Board. Up to \$7,500, of this amount may be used for replacing and upgrading information technology equipment as may be determined by the Clerk and Treasurer. The amount of \$21,000 is designated to pay the remaining balance on completion of the township hall parking lot project. The amount of \$15,000 is anticipated to be used for a new roof for the meeting hall portion of the township hall.

16) The fire department operations budget includes \$22,600 for insurance coverages attributed to fire department operations and \$31,200, for department operational equipment replacement and updating as recommended by the Fire Chief and approved by the Fire Board in the submitted budget.

17) The budget includes \$34,981, for the service charge assessed the township for 911 calls by the County Dispatch Authority.

18) Within the assigned fund balance as of 3/31/21 as verified by the township audit was the amount of \$23,000, for township development purposes and \$15,130, for facility improvements. These reserves were maintained in the 2021-22 budget and continue to be maintained in the 2022-23 budget.

19) The unassigned general fund balance as verified by the auditors as of 3/31/21 was \$785,718. The 2021-22 budget anticipated utilizing \$173,429 of this balance for various capital outlay projects leaving a projected balance as of 3/31/22 of \$612,289. The 2022-23 budget anticipates the planned use of \$13,169 of fund balance for completion of projects from the 2021-22 budget year. The board further determines that the additional assignment of \$100,000 designated for the Facility improvement assigned fund balance would be prudent in view of the continued aging of township facilities. Further, the Board determines that \$400,000 of unassigned fund balance should be assigned for future budget stabilization in view of the many factors beyond the Board's control that could affect annual budgeting in the future.

20) The Planning and Zoning appropriation includes \$3,100 of the original \$15,000, allocated in the 21-22 budget for consultant services and additional meeting expenses to update the township's master land use plan.

21) Casino revenue sharing is estimated at \$150,000, and is utilized and appropriated within this budget as follows: \$34,981 to cover the service assessment by the County Dispatch Authority; \$7,500, for the township county drain at large assessments; \$15,319, for salaries paid to firefighters including assisting with medical emergency responses; \$31,200, for fire department operational equipment; \$5,000, for public street lighting not otherwise covered by METRO and special assessment funding including for upgrading existing lighting); \$6,000, for maintenance and operation of the warning siren system; and, \$50,000, for road projects.

22) The essential services tax is a payment received from the State of Michigan to offset losses to personal property tax collections resulting from state laws exempting most personal property from property taxes. The amounts received are appropriated herein to assist in financing township general operational and fire department expenses.

- 23) The Township Board appropriation includes \$2,500 to offset any expenses directly related to the Covid-19 pandemic as determined by the Township's designated Workplace Coordinator and \$3,600 for maintenance of the Township's official website by the website developer to be coordinated by the Township Budget Officer.
- 24) The 2022-23 budget is based on the township offices being open to the public, subject to any lawful pandemic restrictions, Monday, Tuesday, and Wednesday of each week, except observed public holidays, from 8:30 a.m. until 3:30 p.m. The offices of the Clerk and Treasurer may each maintain additional public hours as they may determine to serve the public and to comply with any requirements of law. Notwithstanding the foregoing, the township offices will continue to be closed to the public from the observance of the Christmas Eve holiday through the observance of the New Year's Day holiday.
- 25) Within the Clerk's budget activity, the amount of \$3,000 is authorized for the Clerk and Treasurer to engage the services of a 3rd party payroll service to perform township payroll functions under the supervision of the Clerk and Treasurer as they may determine.
- 26) Within the Capital Outlay appropriation is an initial allocation of funding to begin the process of converting applicable township records to electronic maintenance and storage as may be authorized by law. The Clerk and Treasurer shall investigate and recommend to the Board a plan of action. All township staff and officers having official township document processing duties shall cooperate with the Clerk and Treasurer in development of the plan. The Clerk and Treasurer may request proposals from providers of systems and services in this regard for Board consideration.
- 27) The sum of \$8,688 is expected to be received as the township's 2nd annual allocation from the County Parks Millage sharing program. The township intends to use its allocation in partnership with Marshall Public Schools for improvements and maintenance of the Grever's Nature Sanctuary on Verona Road. The township Treasurer has been previously designated by Board resolution to coordinate the park program and advises the Board.
- 28) The Township has received \$163,335.50 as the first of 2 payments from the federal ARPA-SLFRP funding and an additional \$657.31 payment for reallocation of funds not claimed by other Michigan local governments. During the 2022-23 fiscal year it is anticipated that an additional \$163,335.50 will be received. The township must obligate these funds by 12/31/24 and expend them by 12/31/26. The township spent \$24,698.73 for various projects in the 2021-22 budget leaving a balance of \$302,629.58 to obligate. The township currently is working with a construction management firm to assess needed updates to the township hall and offices to

reduce virus transmissions and better utilize office space and will be digitizing records to provide better access to staff and the public which projects will have priority for use of the ARPA funds allocated to the township.

29) This act is effective April 1, 2022.

Prepared by: Jeffrey Albaugh, Budget Officer

Updated 3-21-22 (Correction in provision #8)

Adopted 3-21-22