

Marshall Township 2024 – 2025 Budget Notes

The following are highlights of the proposed 2024 - 2025 budget:

1. Township government tax rates remain as in the past and can only be increased by voters. Overall property tax revenue is projected to increase by a net 4.0% (the state required Taxable Value inflation adjustment was 5.0%). The Township receives approximately 8/10s of one mill for general operational purposes and a voter approved millage for major fire equipment and facilities of 1.5 mills. Actual levied rates are slightly reduced due to the requirements of state law. The effect of Public Act 425 property transfers has been taken into account.
2. The PA 425 revenue estimate has been increased to take into account the property transfers which affected the 2024 tax year resulting in a sizeable increase.
3. Permit fees will need to be reviewed when the audit is received to assure that fee revenue offsets as much of the cost of the inspectors and permit officer as is practical.
4. We will receive some reimbursement for the special school election and possibly from the state. An estimate is not possible at this point.
5. There are increases to various expenditure activities to reflect previously approved adjustments..
6. The Elections budget is increased as there are three elections in the budget year (May School, August Primary and November General) and the county will not bill for any Early Voting Center local costs until later in the budget year.
7. The Fire Department budget increase is due to salary adjustments, insurance and equipment.
8. Streets and Drains includes \$7,000 for the drain at large assessment and \$282,337 for roads.
9. The capital outlay budget of \$35,000 is detailed in provision #15.
10. \$5,000 is included under streetlights for improvement to streetlighting.
11. Planning includes \$5,000 for consulting services as may be needed by the Planning Commission to assist with evaluating specific zoning and site plan proposals.
12. The restricted Fire Millage fund balance estimated as of 3/31/24 will be approximately \$1,243,619 of which \$925,000 will be used for replacing two (2) fire apparatus.
13. The assigned fund balance for fire equipment and facilities (the township contributed an amount annually equivalent to 1% of the total winter tax levy) as of 3/31/24 is estimated at \$300,838. When the balance falls below \$300,000, we make an appropriation to return it to \$300,000.
14. The unassigned general fund balance estimated as of 3/31/24 will be at least \$460,893. \$203,737 is used for the road projects. “Assigned” fund balances can be changed by the Board at any time but are an indication of the Board’s intentions for use of the funds.
15. Item #27 in the General Appropriations Act sets forth in detail the status of federal ARPA funding. New language has been added indicating \$20,000, will be used for a contract with the the Sheriff and that proposals for the other listed projects will be required by 7-1-24.
16. A new item is a proposed \$20,000, for contracting with the Sheriff for extra patrols in those

areas of the township where we have received complaints about speeding and other traffic offenses. This will be covered in the budget by use of ARPA funding.

17. All other differences are based on review of actual expenditures and revenues in the current budget.

Prepared by:
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3-8-24