

Marshall Township 2023 – 2024 Budget Notes

The following are highlights of the proposed 2023 - 2024 budget:

1. State Constitutional revenue sharing remains better than predicted. Casino revenue sharing has recovered from pandemic lows. Other revenue remains consistent. The budget act suspends assessment of the Fire Department general incident response cost recovery from residents and insureds in order to review cost effectiveness and to determine county-wide practice in this regard. We will continue to charge back the costs of HAZMAT responses. We also anticipate receiving reimbursement for some election expenses from the State but what the state will cover has not yet been determined so no estimate is included.
2. Tax rates for township purposes remain as in the past. Overall property tax revenue is projected to increase by a net 4.0% based on the estimated increase in property taxable value capped under Proposal A. Tax rates can only be increased by voters. 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. Both rates are slightly reduced due to the requirements of state law.
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. There are increases to various expenditure activities to reflect previously approved adjustments..
5. Elections is increased as there are two elections in the budget year (May School and 2024 Presidential Primary election.) Cost increases are included relating to new requirements approved at the November 2022 election. State reimbursement has yet to be determined.
6. The Fire Department budget increases are due to salary adjustments and equipment replacement.
7. Streets and Drains includes \$7,500 for the drain at large assessment and \$50,000 for road projects.
8. The capital outlay budget of \$35,000 is detailed in provision #16.
9. \$5,000 is included under streetlights for improvement to streetlighting.
10. Planning includes \$7,500 for consulting services as may be needed by the Planning Commission to assist with evaluating zoning and site plan proposals.
11. The restricted Fire Millage fund balance estimated as of 3/31/23 will be approximately \$906,000.
12. 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 3/31/23 is estimated at \$364,929. When the balance falls below \$300,000, we make an appropriation sufficient to return it to that level.
13. The unassigned general fund balance estimated as of 3/31/23 will be at least \$360,000. At the beginning of the budget year we added \$100,000 to the Facilities Improvement assigned fund balance and created a \$400,000 “Budget Stabilization” assignment to cover any future economic downturns. “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.
14. Item #28 in the General Appropriations Act sets forth in detail the status of federal ARPA funding.

15. The budget does not provide the requested funding to the ambulance authority for equipment purchasing as voters have approved a special millage for that purpose and we have allocated our federal ARPA funding.

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

Prepared by:
Jeff Albaugh, Budget Officer
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