

Galien Township
Millage Renewal Proposal Overview
May 2, 2017

Township of Galien

Millage Proposition

Shall Galien Township, Berrien County, Michigan, impose a new general operating millage of 0.8 mills (8 tenths of one mill), which is equal to 80 cents per \$1,000.00 of taxable valuation of real and personal property subject to taxation? Said millage would be an extra-voted millage to provide funds for the general operations of the Township, and if approved by the electors of Galien Township, will be levied for a period of six (6) years, 2017 through 2022, inclusive. Based on current valuation, it is estimated that the levy will generate approximately \$37,848 in the first year of the levy.

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>	<u>Column D</u>
				Township Aggregated Tax on \$47,309,605 Taxable Value
	Millage Amount	Tax on \$50,000 Taxable Value	Tax on \$100,000 Taxable Value	
<u>Current Township Millages</u>				
General Operating	0.70080	\$ 35.04	\$ 70.08	\$ 33,155
Roads	0.99130	49.57	99.13	46,898
Fire/Safety	0.98020	49.01	98.02	46,373
Safety/Ambulance	0.49560	24.78	49.56	23,447
Library	1.15460	57.73	115.46	54,624
Subtotal	4.32250	216.13	432.25	204,496
Proposed New Millage	<u>0.8000</u>	<u>40.00</u>	<u>80.00</u>	<u>37,848</u>
Total with New Millage	<u><u>5.1225</u></u>	<u><u>256.13</u></u>	<u><u>512.25</u></u>	<u><u>242,343</u></u>

Selected Township Snapshot Comparison
Prepared for Special Meeting April 26, 2017

Millages - Township

	<u>Galien</u>	<u>Weesaw</u>	<u>Three Oaks</u>	<u>Bertrand</u>	<u>Buchanan</u>	<u>Chikaming</u>
General Operating	0.70080	0.83510	0.75180	0.88880	0.74670	0.37270
Roads	0.99130	1.00000	0.36740	-	-	-
Fire/Safety	0.98020	0.99490	-	1.52600	1.18720	1.40000
Safety/Ambulance	0.49560	-	-	-	-	-
Library	1.15460	-	1.47960	-	-	-
Total	<u>4.32250</u>	<u>2.83000</u>	<u>2.59880</u>	<u>2.41480</u>	<u>1.93390</u>	<u>1.77270</u>

General Operating Taxes Collected	33,155	68,452	67,532	139,224	101,316	224,769
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Total Taxable Values per Equalization Report	47,309,605	81,968,669	89,827,117	156,642,229	135,685,547	603,083,859
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Above information from Berrien County Apportionment Report

http://www.berriencounty.org/uploaded/equalization/2016_berrien_county_apportionment_report.pdf

Budget

General Fund Balance	60,562	609,182	2,953,635	1,446,625		???
General Operating Revenue	115,201	278,700	411,100	545,763		835,580
General Operating Expenses	<u>114,945</u>	<u>264,325</u>	<u>678,500</u>	<u>610,263</u>		<u>1,027,014</u>
Operating Excess/ (Deficit)	<u>256</u>	<u>14,375</u>	<u>(267,400)</u>	<u>(64,500)</u>		<u>(191,434)</u>
	<i>3/31/2018</i>	<i>3/31/2018</i>	<i>3/31/2018</i>	<i>3/31/2017</i>		<i>3/31/2018</i>
	<i>From Website</i>	<i>From Budget Rpt</i>	<i>From Budget Rpt</i>	<i>From Website</i>		<i>From Website</i>

Board Salaries

Supervisor	7,000	10,000	13,000	32,303		50,358
Clerk	13,500	14,000	20,000	33,640		40,000
Treasurer	9,000	12,000	20,000	40,640		27,355
Trustees	<u>1,000/500</u>	<u>3,500</u>	<u>2,210</u>	<u>???</u>		<u>???</u>
	<i>From Website</i>	<i>From Budget Rpt</i>	<i>From Budget Rpt</i>	<i>From Website</i>		<i>From Website</i>

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J
Galien Township	GENERAL FUND		FIRE FUND		SAFETY/AMBULANCE FUND		ROAD FUND		CEMETERY FUND	
Fund Summary	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Prepared as of April 25, 2017	FYE 03/31/17	FYE 3/31/2018	FYE 03/31/17	FYE 3/31/2018	FYE 03/31/17	FYE 3/31/2018	FYE 03/31/17	FYE 3/31/2018	FYE 03/31/17	FYE 3/31/2018
Cash Reserves - Beginning of Fiscal Year	66,410	59,626	93,656	104,790	34,314	33,765	81,837	69,904	112,179	101,333
INCOME										
000-664 Interest Income	363	-	79		8		35		-	
a) TAX REVENUES										
000-048 - Tax Revenues - Other	2,598	2,598								
000-447 - Admin Fees (Tax Fund)	6,802	6,785								
000-411 - Delinquent Taxes	2,626	2,626	2,912		1,472					
000-402 - Property Tax Revenue	32,568	32,829	42,965	45,730	21,721	24,000	40,432	46,900		
Total a) TAX REVENUES	44,593	44,838	45,877	45,730	23,194	24,000	40,432	46,900	-	-
b) LICENSES AND PERMITS										
000-476 - Building Permit	2,260	300								
000-477 - Electrical Inspections										
Total b) LICENSES AND PERMITS	2,260	300	-	-	-	-	-	-	-	-
c) STATE										
000-575 - Other State Revenues	2,148	-								
000-574 - State Shared Revenues	69,623	70,063								
Total c) STATE	71,771	70,063	-	-	-	-	-	-	-	-
e) OTHER REVENUE										
000-607 - Land Div	175	-								
000-620 - Cemetery Lot Sales									6,200	3,000
000-625 - Miscellaneous			170	1,650			244		(72)	
000-676 - Insurance	521	-								
Total e) OTHER REVENUE	696	-	170	1,650	-	-	244	-	6,128	3,000
Total Income	119,683	115,201	46,126	47,380	23,201	24,000	40,711	46,900	6,128	3,000
EXPENSE										
GENERAL GOVERNMENT-Legislative										
101-703 - Trustee Fees	2,000	1,500								
101-802 - Accounting	11,038	2,000								
101-803 - Legal	2,437	2,000								
101-860 - Mileage	1,258	1,000								
101-727 - Office Supplies	1,816	1,000								
101-919 - Publications & Notices	164	200								
101-955 - Dues and Subscriptions	937	1,000								
101-960 - Postage and Delivery	1,517	1,500								
Total GENERAL GOVERNMENT-Legislative	21,166	10,200	-	-	-	-	-	-	-	-
GENERAL GOVERNMENT-Chief Executive										
171-702 - Supervisor	7,000	7,000								

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Fund Summary	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Prepared as of April 25, 2017	FYE 03/31/17	FYE 3/31/2018	FYE 03/31/17	FYE 3/31/2018	FYE 03/31/17	FYE 3/31/2018	FYE 03/31/17	FYE 3/31/2018	FYE 03/31/17	FYE 3/31/2018
171-703 · Supervisor Deputy	1,000	500								
Total GENERAL GOVERNMENT-Chief Executive	8,000	7,500	-	-	-	-	-	-	-	-
GENERAL GOVERNMENT-Elections										
262-702 · Election Wages	2,693	650								
262-965 · Election Training	75	100								
262-727 · Election Supplies	1,852	1,150								
Total GENERAL GOVERNMENT-Elections	4,620	1,900	-	-	-	-	-	-	-	-
GENERAL GOVERNMENT-Assessing										
257-702 · Assessor Wages	7,510	7,620								
257-955 · Assessor Other	2,374	-								
253-925 · Comp. Tax Services		1,000								
171-703 · Land Split	125									
Total GENERAL GOVERNMENT-Assessing	10,009	8,620	-	-	-	-	-	-	-	-
GENERAL GOVERNMENT-Clerk										
215-702 · Clerk Wages	13,500	13,500								
215-703 · Clerk Deputy	1,000	1,000								
215-965 · Education	379	300								
Total GENERAL GOVERNMENT-Clerk	14,879	14,800	-	-	-	-	-	-	-	-
247-702 · Board of Review	300	700	-	-	-	-	-	-	-	-
GENERAL GOVERNMENT-Treasurer										
253-702 · Treasurer Wages	10,000	9,000								
253-703 · Treasurer Deputy	1,000	350								
253-925 · Comp. Tax Services	1,385	1,400								
Total GENERAL GOVERNMENT-Treasurer	12,385	10,750	-	-	-	-	-	-	-	-
GENERAL GOVERNMENT-Bldg/Grounds										
265-920 · Utilites/Telephone	2,851	2,200								
265-801 · Hall/Fire Mowing	773	775								
265-802 · Building Contracted-Kiley	60									
265-930 · Repairs & Maintenance	628	150								
Bldg/Grounds Other	-									
Total GENERAL GOVERNMENT-Bldg/Grounds	4,311	3,125	-	-	-	-	-	-	-	-
GENERAL GOVERNMENT-Cemetery										
276-702 · Sexton	3,600	3,600								
276-930 · Cemetery Maintenance	-	(1,800)							4,014	2,250
276-931 · Cemetery Software		650							11,475	
276-801 · Cemetery Mowing	12,185	10,000								
276-830 · Cemetery Lot Buy Backs									1,485	500
Total GENERAL GOVERNMENT-Cemetery	15,785	12,450	-	-	-	-	-	-	16,974	2,750

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Fund Summary	GENERAL FUND		FIRE FUND		SAFETY/AMBULANCE FUND		ROAD FUND		CEMETERY FUND	
Prepared as of April 25, 2017	Actual FYE 03/31/17	Budget FYE 3/31/2018	Actual FYE 03/31/17	Budget FYE 3/31/2018	Actual FYE 03/31/17	Budget FYE 3/31/2018	Actual FYE 03/31/17	Budget FYE 3/31/2018	Actual FYE 03/31/17	Budget FYE 3/31/2018
Total GENERAL GOVERNMENT	91,455	70,045	-	-	-	-	-	-	16,974	2,750
PLANNING										
721-702 · Planning Commission Wages		750								
721-804 · Master Plan Costs		2,000								
721-805 · Ordinance Costs		500								
Total PLANNING	-	3,250	-	-	-	-	-	-	-	-
PUBLIC SAFETY-Inspections										
722-702 · Code/Enf/Zoning Officer Wages	240	450								
722-965 · Code Enforcer/Zoning Training	275	-								
722-806 · Code Enforcement Costs										
371-801 · Electrical Permits	2,009	-								
Total PUBLIC SAFETY-Inspections	2,524	450	-	-	-	-	-	-	-	-
PUBLIC SAFETY-Fire & Ambulance										
336-XXX · Wages/Benefits			17,483	43,270						
336-XXX · Repairs/Equipment/Fuel			17,509							
651-810 · Ambulance Service					23,750	23,750				
Total PUBLIC SAFETY-Fire & Ambulance	-	-	34,992	43,270	23,750	23,750	-	-	-	-
PUBLIC WORKS, RECREATIONAL, CULTURAL										
525-801 · Recycling	495	500								
445-836 · Drains Assessment	27,974	28,000								
449-838 · Road Improvements/Maintenance							52,644	27,000		
751-837 · Parks & Recreation	1,000	-								
Total PUBLIC WORKS, RECR., CULTURAL-Other	29,469	28,500	-	-	-	-	52,644	27,000	-	-
OTHER-Fringes/Benefits/FICA/Ins										
851-703 · Insurance	3,157	3,200								
861-705 · Payroll Taxes	3,262	4,500								
861-704 · Pension Plan expense	(3,400)	5,000								
Total OTHER-Fringes/Benefits/FICA/Ins	3,020	12,700	-	-	-	-	-	-	-	-
Total Expense	126,467	114,945	34,992	43,270	23,750	23,750	52,644	27,000	16,974	2,750
Excess (Deficiency) of Revenue over Expenditures	(6,784)	256	11,134	4,110	(549)	250	(11,933)	19,900	(10,846)	250
Cash Reserves -End of Fiscal Year	59,626	59,882	104,790	108,900	33,765	34,015	69,904	89,804	101,333	101,583
	3/31/2017	3/31/2018	3/31/2017	3/31/2018	3/31/2017	3/31/2018	3/31/2017	3/31/2018	3/31/2017	3/31/2018
		Projected		Projected		Projected		Projected		Projected