

City of Marshall, Michigan

FY 2021 Adopted Budget

MARSHALL

WE'RE IN THIS TOGETHER

#MARSHALLUNITED

Joe Caron, Mayor

Council Members:

Scott Wolfersberger, Ward One

Nick Metzger, Ward Two

Jacob Gates, Ward Three

Michael McNeil, Ward Four

Ryan Underhill, Ward Five

Ryan Traver, At-Large

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Marshall
Michigan**

For the Fiscal Year Beginning

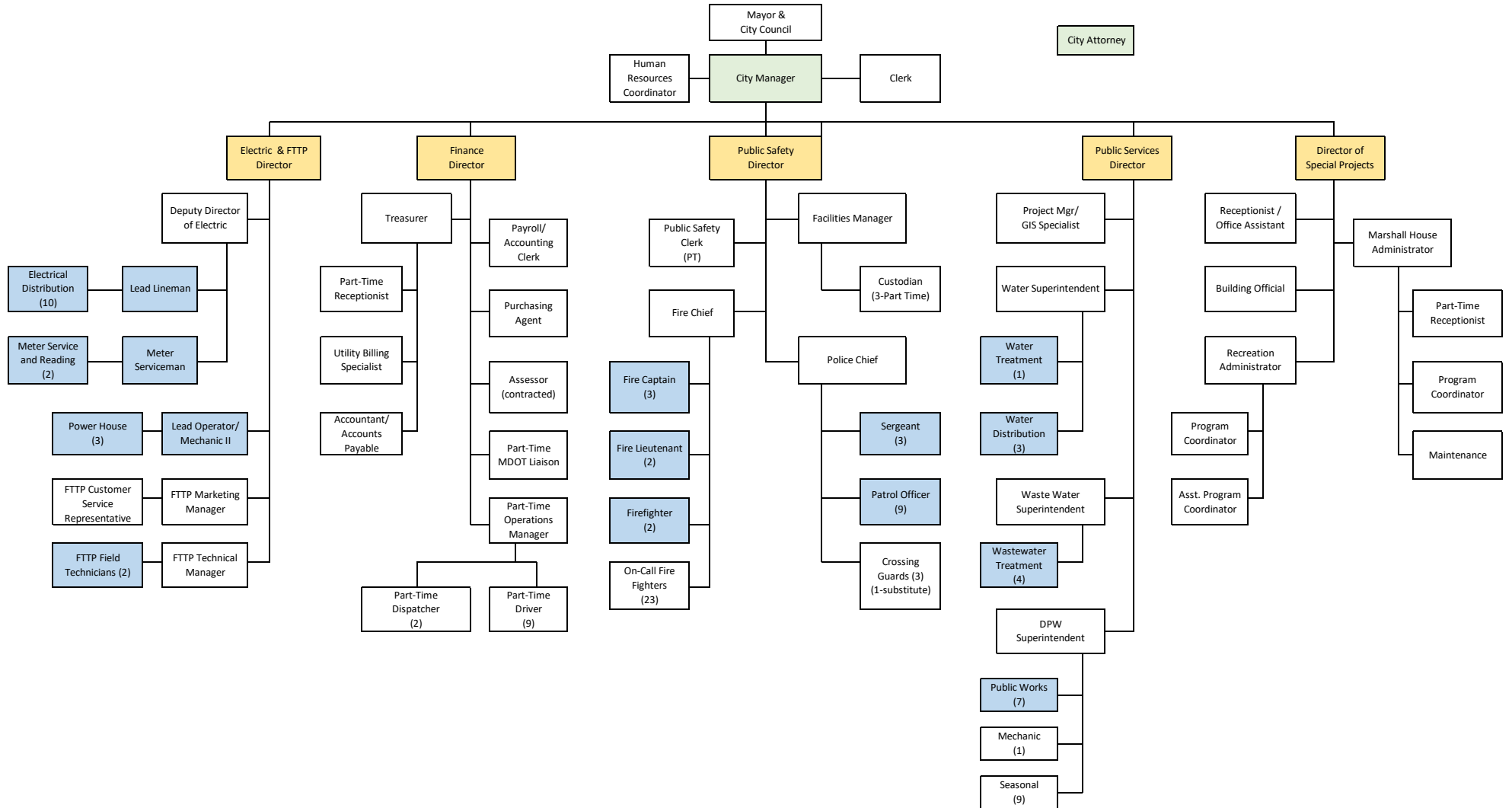
July 1, 2019

Christopher P. Morill

Executive Director

City of Marshall - Organization Chart

Revised 04/14/2020



■	City Council Appointed
■	Director Team
■	Union Employees



2019-2024 CITY VISIONING, GOALS, AND OBJECTIVES

2020 WORK PLAN

Original Plan Adopted February 2019
Work Plan Updated February 2020

Major Goal Areas

To fulfill the Vision for 2024, the City of Marshall will focus on the following major goal areas:

- I. *ATTRACTIVE – WALKABLE – LIVABLE COMMUNITY*
 - II. *DOWNTOWN-CENTRAL BUSINESS DISTRICT*
 - III. *INFRASTRUCTURE AND CITY SERVICES*
 - IV. *COMMUNITY AND ECONOMIC DEVELOPMENT*
-

GOAL AREA ONE - *ATTRACTIVE – WALKABLE – LIVABLE COMMUNITY*

- Increased housing
- Improved walkability throughout the community
- West Michigan Avenue walkability and beautification
- Dog park
- Large, affordable fitness club
- Improved appearance of the main corridors
- Significantly effective code enforcement
- Better usage of parks

ONE YEAR TASKS

I.A. INCREASE HOUSING

Champions – MAEDA, Eric Zuzga, Tom Tarkiewicz, Marguerite Davenport, & Jon Bartlett

1. Discuss type of housing planned for Eastside Redevelopment, Alwyn Downs, Hughes Street, and other properties
2. Work with South and Northeast Neighborhood Improvement Authorities
3. Analyze other residential developments for potential restart (Briarwood, Pratt Park, Pristanchia, McClellan, Linden Hills, etc.)
4. Reach out to national developers
5. Develop and distribute RFQ for redevelopment of multiple sites
6. Partner with Clemens and other regional employers

I.B. IMPROVE WALKABILITY THROUGHOUT THE COMMUNITY

Champions – Marguerite Davenport, Phil Smith, & Jon Skiles

1. Create current sidewalk and pathway map
2. Determine walkability pathways to high volume destinations
3. Improve condition of existing sidewalk network
4. Include construction costs into a CIP/Asset Management Plan
5. Determine method of financing for the various projects

I.D. DOG PARK

Champions – Dog Park Committee

1. Committee recommends location and style of dog park
2. Committee identifies funding sources for dog park construction
3. Park Board and City Council approves plan
4. Build Dog Park

I.E. REGIONAL ATHLETIC FACILITY

Champions – MAEDA, Tom Tarkiewicz, Eric Zuzga, & Justin Miller

1. Identify scope of project
2. Determine need
3. Develop partnership with other interested organizations
4. Explore funding opportunities

I.F. IMPROVED APPEARANCE OF THE MAIN CORRIDORS (Kalamazoo and Michigan Avenues)

Champions – Scott McDonald, Josh Lanker, Trisha Nelson, Marguerite Davenport, Tim Musser, & Phil Smith

1. Complete a review of public right-of-way for necessary improvements
2. Develop a short-term improvement plan for identified improvements
3. Develop a long-term plan for major improvements
4. Increased code enforcement- private property

I.G. SIGNIFICANTLY EFFECTIVE CODE ENFORCEMENT

Champions – Scott McDonald & Josh Lanker

1. Adopt 2018 International Property Maintenance Code
2. Determine Code Enforcement priorities
3. Develop level of compliance

I.H. BETTER USAGE OF PARKS

Champions – Justin Miller, Eric Zuzga, Marguerite Davenport, & Phil Smith

1. Determine funding and sustainability requirements
2. Explore location for pickleball courts and splash pad
3. Complete maintenance of current facilities

1.I. Linear Path Extension and Connection

Champions – Justin Miller, Eric Zuzga, Marguerite Davenport, & Phil Smith

1. Develop a plan for the extension of the Riverwalk
2. Identify other off-street linear path locations
3. Incorporate into a non-motorized transportation plan

4. Identify funding opportunities for trail construction.
5. Partner with Calhoun County and other interested groups to connect city system to Albion, Battle Creek, and other identified trails.

1.J. Vibrant, Sustainable Farmers Market

Champions – Farmers Market Board

1. Determine if current location is adequate or find a new permanent location
2. Permanent Structure
3. Create separate organization?

GOAL AREA TWO – DOWNTOWN – CENTRAL BUSINESS DISTRICT (CBD)

- Maintain vibrant downtown
- More non-downtown service business spaces (close to downtown)
- EV Charging stations downtown and elsewhere

ONE YEAR TASKS

II.A. MAINTAIN VIBRANT DOWNTOWN

Champions – MAEDA, DDA, Marguerite Davenport, & Phil Smith

1. Identify needs to maintain a vibrant downtown
2. Analyze needs for sustainability, funding, and providers
3. Improve condition of existing buildings
4. Encourage the redevelopment and reuse of upper stories for residential units
5. Explore ideas to improve signs in downtown
6. Develop and implement a wayfinding sign system
7. Improve the general condition of downtown and expand beautification efforts.

II.B. MORE DOWNTOWN RETAIL SPACES

Champions – MAEDA

1. Maintain inventory of the types of downtown businesses
2. Discuss retail mix

II.D. ELECTRIC VEHICLE CHARGING STATIONS

Champion – Ed Rice

1. Continue to explore funding sources
2. Complete the installation of downtown and community EV charging stations

GOAL AREA THREE – INFRASTRUCTURE AND CITY SERVICES

- Countywide transit
- Stronger DDA plan
- Better maintained roads
- S. Kalamazoo corridor to River District
- Solar field
- Keeping up with staffing needs
- Examine waste collection

ONE YEAR TASKS

III.B. COUNTYWIDE TRANSIT

Champions – Tom Tarkiewicz

1. Continue to work with County stakeholder group
2. Review report
3. Make recommendation to County Board of Commissioners for 2020 ballot proposal.
4. Explore a regional authority if county effort fails.

III.C. STRONGER DDA PLAN

Champions – Tom Tarkiewicz, Eric Zuzga, & Jon Bartlett

1. Update DDA plan

III.D. BETTER MAINTAINED ROADS

Champions – Marguerite Davenport

1. Complete annual road condition report
2. Review possible grant eligible projects
3. Prepare a 5-year budget and construction program
4. Review funding options- grants, road millage, special assessments, etc.

III.F. SOUTH KALAMAZOO CORRIDOR TO RIVER DISTRICT

Champions – Ed Rice, Eric Zuzga, Trisha Nelson, & Marguerite Davenport

1. Review improved lighting schemes for vehicles and pedestrians
2. Continue to review tree trimming needs
3. Review landscaping improvement options
4. Review current sidewalk conditions
5. Apply for MDOT TEDF Category F grant for road reconstruction
6. Review signage needs
7. Develop a Corridor Improvement Authority or explore other TIF options for corridor

III.H. KEEPING UP WITH STAFF NEEDS

Champions – Tracy Hall & Tom Tarkiewicz

1. Continue to update Succession planning document
2. Create a Deputy Electric Utility position
3. Review departmental staffing needs
4. Ensure adequate training for employees
5. Complete Operational Audits

III.I. Single Hauler for Solid Waste

Champions- Eric Zuzga & Tom Tarkiewicz

1. Determine scope of project
2. Determine if a revised RFP is needed
3. Update Ordinance
4. Council decision on whether to move forward

GOAL AREA FOUR – COMMUNITY and ECONOMIC DEVELOPMENT

- Busy airport
- Near capacity industrial park
- Improved partnership with Albion and surrounding townships (especially housing)
- Ceres Farm property

ONE YEAR TASKS

IV.A. BUSY AIRPORT

Champions – MAEDA, Eric Zuzga, & Craig Griswold

1. Develop an airport marketing plan

IV.B. NEAR CAPACITY INDUSTRIAL PARK

Champions – MAEDA, LDFA

1. Develop expansion plan
2. Develop and maintain a list of all available parcels

IV.C. IMPROVED PARTNERSHIP WITH ALBION AND SURROUNDING TOWNSHIPS

Champions – Mayor, City Council & Tom Tarkiewicz

1. Continue the Albion Marshall Connector partnerships
2. Explore partnership opportunities with other governmental units
3. Collaborate on community events

IV.D. CERES FARM PROPERTY

Champions – MAEDA, Marguerite Davenport, Ed Rice, & Tom Tarkiewicz

1. Review current utility expansion studies
2. Develop scenarios of potential developments
3. Research funding options

PRIORITIES

At a January 25, 2020 Council Work Session, Council was asked to prioritize their top three objectives in each goal. This information will help prioritize work plans and budget for the 2020-2021 Fiscal Year.

Goal #1- Attractive- Walkable- Livable Community

Priority	Objective	Points/(Votes)
1	Increase Housing	17 (6)
2	Improve Walkability Throughout Community	11 (6)
3	Improve appearance of the Main Corridors	4 (3)
4	Regional Athletic Facility	1 (1)
5	Better Usage of Parks	1 (1)
6	Significantly Effective Corridors	0
7	West Michigan Ave Corridor Improvements- removed from 2020 work plan	0
8	Dog Park	0

Goal #2- Downtown- Central Business District

Priority	Objective	Points/(Votes)
1	Maintain Vibrant Downtown	14 (5)
2	Electric Vehicle Charging Stations	9 (5)
3	More Downtown Retail Space	5 (3)
4	WIFI Downtown- removed from 2020 work plan	0

Goal #3- Infrastructure and City Services

Priority	Objective	Points/(Votes)
1	Keeping up with staff needs	11 (4)
2	Better Maintained Roads	8 (4)
3	S Kalamazoo Corridor to River District	6 (3)
4	Stronger DDA plan	3 (2)
5	Countywide Transit	2 (1)
6	Solar Field- removed from 2020 work plan	1 (1)
7	Trash- Single Hauler	1 (1)
8	Increased Transportation Options- removed from 2020 work plan	0
9	Income Tax- removed from 2020 work plan	0

Goal #4- Community and Economic Development

Priority	Objective	Points/(Votes)
1	Near Capacity Industrial Park	14 (5)
2	Ceres Farm Property	9 (5)
3	Busy Airport	4 (3)
4	Improve Partnership with Albion and Surrounding Townships	3 (2)

**ECONOMIC DEVELOPMENT STRATEGIC
PLAN**

City of Marshall

Final copy-March 15, 2016

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Executive Summary

“He who fails to plan is planning to fail.”-Winston Churchill

On December 10, 2015 and December 14, 2015, the City held two 4-hour meetings to discuss and develop a Strategic Plan for Economic Development within the City of Marshall. The meetings were facilitated by Nancy Ohle, OD Consultant and Corporate Trainer and paid for by the Redevelopment Ready Communities Program. Participation in these meetings included City Council, the City Director team, the Downtown Development Authority (DDA), the Local Development Finance Authority (LDFFA) and Marshall Area Economic Development Alliance (MAEDA).

The City of Marshall has established strong cooperation and support on economic strategies from the city administration, City Council and its appointed authorities, boards and commissions. All City staff, appointed authorities, boards and commissions fully support, cooperate and assist in promoting the economic strategies developed as part of this Economic Development Strategic Plan. As a result, new businesses entering Marshall find a strong, supportive and cooperative cross-section of government staff, authorities, boards and commissions promoting all facets of economic development for the benefit of the entire community.

The strategies outlined in this document will continue to steer the Marshall Community into a proactive future and encourage partnership with neighboring communities. Once met, the strategic goals will ensure stability for Marshall as a very desirable place to live, work and grow. The Strategic Plan is a guiding tool which provides direction for goals like infrastructure expansion, diversified housing options, developing a “pad-ready” site in the new industrial park, providing fiber to the premises, incentivizing small business, expansion of the DDA district, enhancing downtown shopping hours, expanding social and recreational opportunities, and supporting an internship program between the schools and industry.

Introduction

The City of Marshall developed the Marshall Area Economic Development Alliance in 2013 to serve the communities needs with economic development, small business management and development, and tourism. Currently MAEDA is staffed under contract by Southwest Michigan First.

Marshall has not developed a strategic plan for economic development to this point. As the City implements various changes to meet the requirements of becoming a Redevelopment Ready Community, one of the sticking points was the lack of an economic development & marketing strategy. Aside from RRC requirements for certification, this is a worthy endeavor for the City of Marshall. With the loss of major businesses over the last years, the amount of developable land within the City, and a downtown that is truly vibrant, it is certainly worth the time and effort to plan and protect our resources.

Many of the goals in Marshall's Master Plan update 2015 pertain to the strategic goals in this plan. For example, Master Plan Goal #3 is to "Ensure the long term stability of Marshall's neighborhoods" (Page 17) coincides with the strategic goal #2 for "Diversifying Marshall's housing options including single-family homes, housing for the elderly, and downtown loft spaces". Another example is Master Plan Goal #4, which deals with ensuring the viability of Marshall as a commercial center. This directly correlates with strategic goals #5 and #6 that address strengthening of the downtown and Marshall's small business center. Furthermore, Master Plan Goal #5, states that "Marshall has an interest in strengthening the employment base and industry", resulting in strategic goal # 10 the development of an internship program, thus creating a partnership between Marshall Public Schools and Marshall's industries.

Marshall City's Capital Improvement's Program (CIP) 2016-2022, addresses the strategic goals as outlined in this document through the planned funding of improvements to water, waste water, and electric utilities. Strategic goal # 1, addresses funding and expanding current infrastructure into expanded locations. Also, in the CIP, is a market study update for allocating funds in all commercial districts and corridors; to provide information to existing business for marketing, promotions and retention which is vital to the strategic goals of strengthening Marshall's businesses.

Overall, the strategic goals outlined in this document will carry Marshall into a proactive future, ensuring that the City stays relevant with the changing times and grows consistently, while caring for the assets currently in place. The strategic plan is also meant to serve as a doctrine to encourage partnership between the City of Marshall and its outlying neighbors for the betterment of the entire county.

Strategic Situation/Challenges

Education & Workforce

Noted by the committee was a lack of an available workforce in the area; especially an educated or “technical” workforce. Manufacturers are finding it harder and harder to retain skilled employees. Several reports over the last years have recorded that America has a “skills shortage” in manufacturing, combined with the threat of retiring baby boomers (Collins, 2015). It is reported that even though this trend was foreseen, the problem was not headed off due to money and the avoidance of training investment (Collins, 2015). Also, another notable factor is that manufacturers are struggling to hire workers who can perform highly skilled labor, “particularly with a STEM education” (Collins, 2015).

Dealing with education, the committee expressed that there was a lack of places to learn particular trades in the area and a lack of higher education facilities in close proximity. The closest vocational school to Marshall is the Calhoun Area Career Center (CACC) but this is only a resource available to 11th and 12th grade students and is not adult education. Kellogg Community College also offers the Regional Manufacturing Technology Center (RMTC) in Battle Creek which is designed to “meet the employee training needs of area business and industry” (Kellogg.edu).

Business Support

The committee felt that there was a lack of available educational and technical resources available for small businesses in Marshall. Blu Fish has been providing this service for downtown owners and will continue to do so. Small business is very important to the economy; they provide roughly half the workforce in the United States and collectively create a new job every 7 minutes (Kiisel, 2015). Without adequate training, it is unreasonable to expect a small business owner to succeed but typically they have the passion and energy to put forth an effort. Forbes recommends that a Small Business Development Center (SBDC) or other like-resources be made available to owners to help the probability of success and longevity (Kiisel, 2015).

The Younger Crowd

As one of the major challenges to Marshall, the committee pointed out that there is a lack of “things to do” in Marshall for younger people and younger families. It is a well-known fact that Millennials move to the places where they want to live and then look for a job, not the other way around (Fulton, 2012). They want “hip and fashionable” places to eat and live (like loft and downtown apartments), they want public transportation and walkable spaces with many options of what to do and see within the immediate area (Fulton, 2012).

Infrastructure and Transportation

Another challenge for Marshall was infrastructure expansion and transportation. Acquiring funds for quick infrastructure upgrades is a struggle-when a new development comes to town and the City needs to get infrastructure to the site quickly. The legal requirements of acquiring the funds quickly can be a real challenge. Also, the lack of regional transportation in Calhoun County and Michigan as a whole is a very real problem. The City of Marshall introduced the “Connector” service to Albion but funding has proven to be a major hurdle and striking agreements to collaborate with other neighboring jurisdictions has been met with resistance.

Reluctance for Change

Marshall is a historic, older community and the committee noted that there are still old alliances in play that may be outdated and breeding a thought process that change is not “good” or acceptable. This community tends to feel threatened when new ideas come to town.

There is a marked expectation difference between generations. Baby Boomers (born between 1946 and 1965) are the era of relentlessly hard workers, while Generation X-ers are best known for being team players. Compare that with Generation Y (Millennials) who are techy, a tad argumentative and much more lackadaisical about working (The Economist, 2013). The expectations for their communities are therefore different as well; a Millennial tends to want to be where the technology is, while a Baby Boomer tends to stay away from these areas. Making all generations happy with change is a contentious feat at best.

Strategic Opportunities

Upgrade Utilities

The committee felt strongly that one of Marshall's greatest opportunities lies in the ability to upgrade infrastructure and utilities to meet potential growth. This includes implementation of fiber high-speed internet to the premises and further infrastructure engineering with the Federal Highway Administration (FHWA) and the Michigan Department of Transportation (MDOT).

Industrial Park

Also noted, was the fact that Marshall has plenty of buildable undeveloped space in the industrial park. Currently there is a section with infrastructure, sidewalks and lighting in place ready to build and develop. The committee agreed that there should be a focus on agriculture and high-tech manufacturing centers.

Vibrant Downtown

Marshall has a vibrant downtown that craves expansion. The downtown area is historic and very active, unlike many historic downtowns in Michigan, with thriving retailers. The committee suggested that more aesthetic work be implemented in the area and along the West Michigan Avenue corridor including banners, benches, sidewalks, and flower pots.

Riverfront

Marshall is lucky enough to be situated on the Kalamazoo River to the south end. The River District Overlay was implemented to bring more business to the area, along with more outdoor events. The committee pointed out that there are many recreation opportunities along the river.

Residential

The committee discussed the opportunity for a unique and somewhat bold senior housing development in Marshall, containing single-level smaller homes with attached garages. Also discussed was the need for upper-class, floor-level rentals for "snow birds".

For residential opportunities for families, it was stated that Marshall could use more single family homes of new construction, priced mid-range or below \$225,000. Also, as mentioned prior, the younger generation is looking for new, somewhat "hip" apartments and lofts, preferably close to the social center (downtown). Marshall is in a unique position to provide upper-level apartments above most of the businesses in the downtown and as downtown residency increases, the businesses will benefit as well.

The idea of an inter-generational Recreation/Senior Center was discussed as well. This community could support both uses in one building since both are currently non-existent. Using one facility to meet both demands, not only creates the highest and best use for one building, but also encourages interaction between generations.

Mission and Vision

Mission Statement

MARSHALL - THE CITY OF HOSPITALITY

The City of Marshall recognizes that our community enjoys a special quality of life. Our mission as a City government is to continually enhance this uniqueness by providing quality municipal services to our citizens. This mission will be accomplished through efficient use of resources.

“SERVICE TO THE COMMUNITY”

“Service to the Community” is the attitude for all personnel to follow as we seek to carry out the Mission Statement for the City of Marshall.

Vision 2020 Statement

A visitor to the City of Marshall in 2020 will be shown the following: (no order of priority):

- *Beautification of West Michigan Avenue corridor*
 - *Pedestrian friendly*
 - *Enhancement of property appearance*
 - *Conversion of overhead line to underground*
- *Vibrant downtown*
 - *Increased residential units*
 - *More retail business*
 - *Fully occupied 2nd and 3rd floors*
 - *Unified shopping hours*
- *Fiber to the premise*
 - *High speed internet*
- *Increased Industrial Park occupancy*
- *More senior living opportunities*
- *Higher education facility*
- *Diverse housing options*
- *Variety of employment opportunities*
- *Balance demographics*
- *City-wide non-motorized amenities*
- *Family oriented parks*
- *Expanded evening and weekend activities*
- *Safe and healthy environment*
- *Well maintained and expanded Riverwalk*
- *Sustainable dog park*
- *Creative redevelopment of vacant commercial and industrial property*
- *Viable community solar field*
- *Quality community hospital*
- *Top-rated public school system*
- *Self-sustaining airport*

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Strategic Goals and Strategies

Goal 1: The City has built and funded infrastructure to strategic, expanded locations.

Champions: Director of Electric Utility, Director of Public Services and Director of Finance

To facilitate economic growth in the Marshall area it is important to have infrastructure in place to support major future development sites, as well as undeveloped areas within and surrounding the City of Marshall. Having this infrastructure in place will enhance the marketability, and be a positive attribute for site selection for economic development purposes. Expansion of this infrastructure could utilize existing PA425 agreements with the Townships, and will increase the tax base and expand employment opportunities in the area.

Strategies:

- 1.1 Three (3) major sites have been clearly identified:
 - 1) I-94 & Old US-27 North (State Farm property)
 - 2) East Michigan Ave at Partello Rd.
 - 3) C Drive North south of Michigan Ave.
- 1.2 Key Partners have determined these three (3) sites as high potential for development.
- 1.3 These Sites are subject to PA425 agreements.

Outcomes:

- 1) Marshall has facilitated regional collaboration.
- 2) Water, sewer and electric has been expanded to strategic locations.
- 3) Marshall continues to preserve, rehabilitate and maintain city infrastructure and assets.

Key Partners:

- 1) Neighboring townships
- 2) MAEDA
- 3) State of Michigan

Performance measures:

How Marshall will assess progress in achieving Goal 1	<i>Baseline 2016</i>	<i>Target Date</i>	<i>Target Amount</i>
1. Provide “shelf ready” project designs for development at 3 sites.	0	Dec-17	3
2. Increase megawatts of available capacity at I-94 & Old US 27	1	Nov-16	20
3. Increase megawatts of available capacity at East Michigan Av.	1	As required	To be determined
4. Increase megawatts of available capacity at C Drive North	1	As required	To be determined
5. A study has been completed that compares Marshall to other cities with regional systems.	0	Dec-16	1

Goal 2: Marshall’s tax base has increased due to diversified housing options.

Champions: Director of Community Services and Director of Public Safety

As a diversifying City, Marshall recognizes that there is a need for more and different types of housing within the City. The goal is that this community has appropriate housing to offer every resident from every walk of life making Marshall an attractive place to settle and stay.

Strategies:

- 2.1 Perform market research to know the needs and desires of current and potential residents.
- 2.2 Identify needs and desires for housing within the City of Marshall.
- 2.3 Assess the availability of land for the development of new housing opportunities.

Outcomes:

- 1) Marshall has newly built single-family, mid-price-range houses.
- 2) Marshall has a single-story housing neighborhood for seniors.
- 3) New loft and upper floor housing is developed downtown.
- 4) Development of new apartment complexes and flats have started.

Key Partners:

- 1) Area Realtors
- 2) Developers
- 3) State of Michigan

Performance measures:

How Marshall will assess progress in achieving Goal 2	<i>Baseline</i>	<i>Target</i>	<i>Target Amount</i>
1. A housing study has been completed.	0	Jun-17	1 study
2. A list of available land has been gathered.	0	Jun-17	1 list
3. Opportunities for new housing developments are actively being marketed.	0	Jan-18	3 sources

Goal 3: A “spec” building has been constructed in the new industrial park.

Champions: MAEDA CEO and LDFA Board

Economic Development research has shown that new builds are too time consuming for many industrial developers. These developers are more likely to locate or relocate where there are existing buildings that meet their needs or a planning process that is significantly shortened. Many communities have been successful with this type of pre-planning in place for potential developers.

Strategies:

- 3.1 Define the type of spec building to be constructed
- 3.2 Determine which lot to build on.
- 3.3 Identify and acquire the proper financing.
- 3.4 Complete infrastructure to the site.
- 3.5 Present to Planning Commission on the concept of “pad ready” and “spec building”.

Outcomes:

- 1) Marshall has found an interested partner.
- 2) The new industrial park has a pad-ready site.
- 3) The feasibility of a “spec building” has been researched.

Key Partners:

- 1) Interested partner
- 2) LDFA
- 3) MAEDA

Performance measures:

How Marshall will assess progress in achieving Goal 3	<i>Baseline</i>	<i>Target</i>	<i>Target Amount</i>
1. Type of spec building and lot have been identified.	0	Jul-16	Both ready
2. The site is “pad-ready” with preliminary approvals.	0	Mar-17	1 site
3. The feasibility of a spec building has been researched.	0	Jan-17	1 study

Goal 4: Ultra high speed data service (Fiber to the Premises) is provided to businesses and residences in Marshall.

Champions: Director of Electric Utility and Finance Director

For the purpose of economic growth and the attraction of Marshall as a place to live, grow, and work, it is important for all businesses and residences to have at least 1 gig of connectivity available. The nature of “work” is changing and the environment of today’s society requires internet speed. By providing this quality of connectivity, Marshall will see an increase in business, learning opportunity, and sale of homes.

Strategies:

- 4.1 Complete customer survey, legal review and proforma.
- 4.2 Develop preliminary design.
- 4.3 Make sure funding is in place.
- 4.4 Build system.

Outcomes:

- 1) Marshall has implemented Fiber to the Premises.
- 2) Growth and opportunities for Marshall have increased.

Key Partners:

- 1) City (Electric Director)
- 2) Key Partners like Oaklawn, schools, LDFA
- 3) Calhoun County

Performance measures:

How Marshall will assess progress in achieving Goal 4	<i>Baseline</i>	<i>Target</i>	<i>Target Amount</i>
1. Develop preliminary design.	0	Mar-16	1
2. CPA has approved proforma.	0	Apr-16	1
3. Beginning to build system.	0	Jul-16	1
4. Fiber system goes commercial	0	Mar-17	1

Goal 5: Marshall supports innovation and entrepreneurship in business.

Champions: MAEDA CEO

Through providing support and education to area businesses, especially new business owners, Marshall hopes to make our community a top choice for starting a new business. Also, providing this type of support, business retention will increase. The amount of vacant buildings will decrease.

Strategies:

- 5.1 Offer concierge service to business owners through MAEDA.
- 5.2 Develop a 12-month program for new business owners.
- 5.3 Offer an annual award for business owners (best participation, etc.)

Outcomes:

- 1) More businesses are started in Marshall.
- 2) More businesses are choosing to stay in Marshall.

Key Partners:

- 1) MAEDA
- 2) DDA
- 3) Veteran business owners
- 4) Local Foundations

Performance measures:

How Marshall will assess progress in achieving Goal 5	<i>Baseline</i>	<i>Target</i>	<i>Target Amount</i>
1. A plan has been fully created to support existing and new businesses.	0	Aug-16	1 plan
2. Business owner program has begun.	0	Jan-17	1 program
3. MAEDA offers concierge service to business owners.	0	Jul-16	1

Goal 6: MAEDA/Chamber has an effective incentive program for businesses.

Champions: MAEDA CEO and Director of Finance

An incentive program builds community support for the Chamber and MAEDA. In Marshall, the goal is to have established businesses helping new and upcoming businesses. Building membership within the Chamber will encourage both.

Strategies:

- 6.1 Create Top 10 list of benefits to utilize in recruiting additional members and maintaining current membership in the chamber.
- 6.2 Revitalize the benefits of being a chamber member.

Outcomes:

- 1) Members are utilizing benefits to strengthen business community.
- 2) Businesses are actively helping other businesses.
- 3) Membership has grown.

Key Partners:

- 1) MAEDA/Chamber
- 2) Chamber ambassadors
- 3) Local Foundations

Performance measures:

How Marshall will assess progress in achieving Goal 6	<i>Baseline</i>	<i>Target</i>	<i>Target Amount</i>
1. Benefits for chamber members have been revitalized.	0	2 nd quarter 2016	1
2. Top 10 Benefits of Membership List has been made.	0	Jul-16	1
3. Additional members have been recruited.	0	annually	5%

Goal 7: The downtown has been expanded to the River District.

Champions: Director of Community Services and City Manager and DDA Board and MAEDA and Director of Public Safety

It is important to expand the DDA district to the River District to create synergy between the traditional downtown and the less traditional River District businesses. Through this expansion, Marshall hopes to increase the DDA benefits to the River District in an effort to grow and improve the area, as well enhance and share the customer base between the two areas.

Strategies:

- 7.1 City Council will consider revising the DDA district after receiving DDA recommendation.
- 7.2 Work to contact and create partnerships with owners.
- 7.3 Implement the revised DDA district.

Outcomes:

- 1) Customers see a greater unity between the River District and the downtown.
- 2) All businesses are benefiting from membership in the DDA.
- 3) The River District has become more aesthetically pleasing.

Key Partners:

- 1) MAEDA
- 2) DDA
- 3) Local businesses in the downtown and River District

Performance measures:

How Marshall will assess progress in achieving Goal 7	<i>Baseline</i>	<i>Target</i>	<i>Target Amount</i>
1. Contact with owners has been made.	0	May-16	All new
2. The revision of the DDA district has been approved.	0	Jun-16	1 revision
3. The DDA district has successfully been expanded.	0	Jul-16	1
4. Improvements to expanded DDA have begun.	0	Aug-17	1 completed

Goal 8: Business hours have been expanded in the DDA.

Champions: MAEDA CEO and DDA Board

Marshall wants to be known as a retail and tourist destination. There is a need for expanded and unified hours as part of the marketing of Marshall. This gives tourists the ability to see all of what Marshall has to offer.

Strategies:

- 8.1 Create partnership between DDA businesses to stay open with longer, more unified hours.
- 8.2 A study has been completed on preferred shopping hours in downtown.
- 8.3 Study results have been shared to create an on-going strategy for shopping hours.

Outcomes:

- 1) Increased customer traffic in the DDA and subsequent increased business.
- 2) Marshall is branded as a community with attractive shopping hours.

Key Partners:

- 1) MAEDA
- 2) DDA
- 3) Retailers group
- 4) DDA businesses

Performance measures:

How Marshall will assess progress in achieving Goal 8	<i>Baseline</i>	<i>Target</i>	<i>Target Amount</i>
1. A study has been completed	0	Dec-16	1
2. Businesses have increased and consistent business hours in the DDA.	0	Jul-17	20%
3. Businesses have increased and consistent business hours in the DDA.	0	Dec-18	40%
4. Businesses have increased and consistent business hours in the DDA.	0	Jul-19	60%

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Goal 9: Marshall has facilities for expanded social and recreational attractions.

Champions: Director of Community Services, Recreation Department and Parks & Recreation Board, and Director of Finance

In order to grow the Marshall community, there is a need to attract and retain younger professionals and families. It is a well-known fact that the younger generation is attracted to areas with new and interesting recreational and social opportunities.

Strategies:

- 9.1 Take an inventory of existing facilities that could work for attractions.
- 9.2 Complete a combined survey to assess needs and desires (phone, survey monkey, door-to-door, mail, schools, etc.)
- 9.3 Hold open house to gather information and share results of survey
- 9.4 Creatively market new opportunities in the City of Marshall for social and recreational uses.

Outcomes:

- 1) Marshall has a community-built Top 10 list of social and recreational needs and desires.
- 2) Expanded social and recreational facilities in Marshall.
- 3) Development of facilities that are more attractive to and used by the younger generation.

Key Partners:

- 1) Existing building owners.
- 2) Multi-generational committee (youth parks and rec board)
- 3) Parks and Rec board to mentor youth board
- 4) Business sponsors/investors
- 5) Fairgrounds

Performance measures:

How Marshall will assess progress in achieving Goal 9	<i>Baseline 2016</i>	<i>Target</i>	<i>Target Amount</i>
1. Inventory of available facilities has been completed.	0	Jul-16	1
2. Survey completed	1	Jan-17	1
3. Two open houses held.	0	Summer 2016 & Winter 2016	2
4. New social and recreational facilities developed.	0	Jan-18	2

Goal 10: Develop robust regional internship program to attract and retain a skilled workforce.

Champions: MAEDA CEO, LDFA and Marshall Public Schools

Talent in the community is declining, as seen by trends in local businesses. The school system has a vested interest in seeing young adults educated and this creates a perfect partnership with local businesses.

Strategies:

- 10.1 Partner with schools and business leaders to identify local internship opportunities.
- 10.2 Utilize counselors and educators, high school students, middle school students and parents to engage them in internship opportunities.
- 10.3 Engage businesses to identify talent needed and understand how internships can be used to enhance their business objectives.
- 10.4 Identify how internship training can lead to college readiness/credits and career-oriented jobs.

Outcomes:

- 1) The number of businesses offering internships has increased.
- 2) Local and regional talent retention has increased.
- 3) MPS has an internship program with local businesses.
- 4) Marshall has a stronger employment base.

Key Partners:

- 1) Marshall Public Schools (MPS)
- 2) Local businesses and manufacturers
- 3) MAEDA (facilitator)
- 4) Calhoun Area Career Center (CACC)
- 5) Kellogg Community College

Performance measures:

How Marshall will assess progress in achieving Goal 10	<i>Baseline 2016</i>	<i>Target</i>	<i>Target Amount</i>
1. MAEDA has facilitated discussions on internship/job shadow programs with MPS and local businesses	0	Nov-16	1
2. MPS has refined their internship/job shadow program.	0	Sep-17	1
3. CACC has identified and expanded certain trade classes to accommodate identified internships.	0	Sep-17	1
4. There is an increase in internship/job shadow participation by local students.	0	Jan-20	50%

Review and Oversight

Review of the plan

The Economic Development Strategic Plan will be reviewed, approved and amended periodically by City Council. With the help of community key partners, the City of Marshall staff will work towards each goal. Periodic updates on these goals will be reported to City Council through the City Manager.

Oversight

City Manager:	Goal 7: Downtown expansion
Director of Community Services:	Goal 2: Diversified housing options Goal 7: Downtown expansion Goal 9: Social and recreational attractions
Director of Electric Utility:	Goal 1: Expanded infrastructure Goal 4: Fiber to the premises.
Director of Finance:	Goal 1: Expanded infrastructure Goal 4: Fiber to the premises Goal 6: Incentive program for small business Goal 9: Social and recreational attractions
Director of Public Services:	Goal 1: Expanded infrastructure
Director of Public Safety:	Goal 2: Diversified housing options Goal 7: Downtown expansion
MAEDA CEO:	Goal 3: Spec building/pad ready Goal 5: Entrepreneurship support Goal 6: Incentive program for small business Goal 8: Expansion of business hours Goal 10: Internship program

References

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BUDGET INTRODUCTION

The City of Marshall has been faced for a number of years with reduced property values and consequently reduced tax revenues. All the while, the City has attempted to continue to provide the highest quality of services within these revenue restrictions.

Real property values are rising but at a very slow pace and are reflected in the anticipated slight increase in tax revenues, even in light of recent personal property tax reform. While this is a positive indication, there is a lag between when those property values recover to earlier levels and the additional tax revenue associated with those values.

Another factor of concern is the continued adjustments in the State supported revenues. While revenue levels have remained relatively constant, numerous additional requirements are being placed on municipalities in order to obtain this revenue. Through legislative efforts the past couple of years, some of these cumbersome requirements have been rescinded. This fact should improve the City's ability to continue to obtain State Revenue Sharing.

The City realized in early 2017, that it needed to develop a longer range budget model that incorporated 10 years of projected revenues and expenditures in order to show which funds/programs were sustainable. The administrative staff of the City spent hundreds of hours developing this model and much of that work is incorporated within the FY 2021 and FY 2022 proposed budgets.

The City is planning to continue its cooperative efforts initiated in 2014 to provide transportation services to Albion residents through the City's Albion-Marshall Connector program.

The City continues to market available land within the Industrial Park. The newly reformed partnership with Marshall Area Economic Development Association is expected to enhance the City's economic development by improved marketing of vacant City property, and assisting local business owners with training and guidance to enhance their sustainability.

The City of Marshall continues to face economic challenges while utilizing opportunities at our disposal to provide ongoing, quality services to the citizens of Marshall. The budget for FY2021 reflects this philosophy.

CITY OF MARSHALL

FY 2021 BUDGET CALENDAR

AND

INFORMATION GUIDE

**FY 2021 Budget and 10 Year Budget
Projections**

CITY OF MARSHALL
BUDGET CALENDAR for FISCAL YEAR 2021 and 10 Year Projection

February 4, 2020	Directors meet to discuss budget and Motor Pool – Department Head Mtg.
February 18, 2020	FY2021 – FY2026 CIP Public Hearing and Council Adoption
March 2, 2020	Budget changes, narratives, DP requests, and PT & OT requests due to Finance
March 3, through March 13, 2020	All changes requests are entered, health insurance updated, and final review by finance
March 17, 2020	City Manager and Directors meet to review budget.
March 18 through April 3, 2020	Meeting with department heads to review each dept. budget
April 20, 2020	Proposed budget book distributed to Council at budget work session
May 4, 2020	Council sets Public Hearing for adoption of final budget for May 18, 2020.
May 4 through May 18, 2020	Budget on file and available for public inspection in the Clerk's office.
May 18, 2020	Public Hearing and final Adoption of FY 2019 Budget.
July 1, 2020	FY 2021 Budget goes into effect.

To: Directors, Superintendents, and Department Heads

We are starting the FY 2021 budget and FY2022 projected budget development. I look forward to working with all of you in developing the Requested Budget for FY 2021 and the Projected Budget for FY 2022.

Each of you will be given a copy of the FY 2021-2030 budget spreadsheet in order to provide input and make changes to the estimated budgets. After your changes have been entered into the master spreadsheet and reviewed by Administrative Staff you may be asked for a meeting to justify your requests. Once this process is finalized, the requested FY 2021 and projected FY 2022 budgets will be presented to Council for adoption. This two-year plan typically requires only minor changes for the second year (FY 2022), and provides the organization time to examine strategic planning in greater detail. So the FY2021 year will be recommended for adoption as the budget, and the second year (FY2022) will be considered as a projection.

Budget information and forms are located on F:\USERS\SHARED\Budgets\2021-2030 Budget.

1. This packet is being distributed now so you have adequate time to complete your budget requests. Any efforts to return initial budget requests earlier than March 2, 2020, would be greatly appreciated.
2. The Data Processing forms are compiled by you and returned to the Finance Director, with a copy to Human Resources, by March 2, 2020. The Data Processing fund routinely replaces PC's according to age. Typically you would not be required to submit a request for hardware (PC's or printers). Software upgrades that cannot be run on your current PC or printer, are submitted on a Data Processing Budget Request forms. Software needs/upgrades for specific department functions will be included in the departmental budget if possible. Microsoft Office and operating system upgrades are budgeted in the Data Processing fund.
3. Pension and health insurance projections for the City will be determined by March 2, 2020
4. On February 18, 2020 Council approved the CIP. Included in the budget will be the requested capital improvements from the adopted CIP. Any changes adopted by Council will be communicated to you by Finance.
5. All wage calculations will be based on full-time employee's regular, straight-time hours only. All wages, fringe benefit calculations, internal service funds rates and other economic assumptions are already included in the budget spreadsheet. Updates to the assumptions will be communicated as determined.
6. The overtime and part-time wage forms are compiled by you and returned to Finance by March 2, 2020. Please copy Human Resources. Part-time wages are calculated based on past history and current rates. Approval for PT wage increase requests are made by the City Manager.
7. In February the budget spreadsheet will be available for you to update. The columns for the budgets and expenditure histories will be provided in the following format:
 - By line item detail and total:
 - FY 2017 Actual
 - FY 2018 Actual
 - FY 2019 Actual
 - FY 2020 Current Budget
 - FY 2021-FY2022 Estimates/Projected (to be completed by you)

- FY 2023-30 Requested (based on budget parameters and inflation estimates)
 -
8. Initial budget requests/changes will be due no later than March 2, 2020.
 9. Please review all the user fees that will be generated by and for your department in the upcoming fiscal year. If fees/rates are recommended for increase/decrease and Council action is necessary (i.e. would require an ordinance), please coordinate with Finance Director/Clerk so the action will be completed prior to July 1, 2020.
 10. Please contact me if you have any questions. Thanks for your prompt attention to the budget process, and your support in providing Council with a quality budget document.

Thank you for your cooperation,

Jon Bartlett, Finance Director and the entire Finance Department staff

CITY OF MARSHALL

FY 21-22 BUDGET

FUND DESCRIPTIONS

The City of Marshall's financial structure is composed of various funds, many of which operate like separate businesses within the organization and have their own set of balanced accounts. Budgets for each of these types of funds are adopted separately except for fiduciary funds. Funds are differentiated by category (governmental, proprietary, or fiduciary) and by type (general fund, special revenue, debt service, capital projects, enterprise, internal service, and agency). These funds are further differentiated between major and non-major funds.

GOVERNMENTAL FUNDS

Governmental fund financial statements focus on near-term inflows and outflows of spendable resources. The budgeting and accounting for governmental funds are recorded on a modified accrual basis. The main operating fund for the City of Marshall is the General Fund, a major fund, used to account for the resources devoted to funding general government operations such as Public Safety, Clerk, Finance, Public Works, and general administration.

Non-major Special Revenue Funds

This type of fund is used to account for the proceeds of specific revenue (and expenditures) that are legally restricted to a specific purpose and accounted for on a modified accrual basis. Examples of Non-major funds for the City of Marshall are Major Streets, Local Streets, Recreation Fund, Airport, Special Projects, Leaf & Brush, Downtown Development Authority (component unit), and the Local Development Finance Authority (component unit).

Non-major Debt Service Funds

This type of fund is used to account for the resources used in the repayment of long term debt, interest, and related costs. These funds are budgeted and accounted for on a modified accrual basis. There is currently only one debt service fund which is the Building Authority Debt Service Fund.

Non-major Capital Projects Funds

This type of fund is used to account for the resources used in acquiring and constructing capital facilities, street projects, and other capital improvements. These funds are budgeted and accounted for on a modified accrual basis. An example of a capital project fund would be the Building Authority Fund that is currently used to build the new fire station and law enforcement center.

PROPRIETARY FUNDS

This type of fund accounts for the acquisition, construction, operation, and maintenance of certain facilities or operations that is intended to be entirely self-supported by user fees and charges. Proprietary funds are both enterprise funds and internal service funds. Proprietary funds are budgeted and accounted for on a full accrual basis.

Enterprise Funds

The City of Marshall uses enterprise funds to account for its electric, wastewater, water, public transportation (DART), FTTP (Fiber to the Premise) and Marshall House. These are all considered major funds.

Internal Service Funds

Internal Service Funds are an accounting tool used to accumulate and allocate costs internally among the City's various departments. The City uses internal service funds to account for motor pool and data processing.

FIDUCIARY FUNDS

Fiduciary funds (agency funds) are used to account for resources held for the benefit of parties outside of City government and cannot be used to support any City program. Fiduciary funds are accounted for on a full accrual basis. The City of Marshall does not adopt a budget for fiduciary funds as one is not legally required. The City utilizes two fiduciary funds, Current Tax and Impress Payroll.

MARSHALL CITY CHARTER

ARTICLE IX - GENERAL CITY FINANCE

Amended November 8, 2016

SECTION 9.01 – FISCAL YEAR

The fiscal year of the City shall begin on the first day of July and end on the thirtieth day of June of the following year. Such year shall constitute the budget year of the City Government.

SECTION 9.02 – BUDGET PROCEDURE

On or before the first Monday in March the administrative officials, department heads, boards and commissions of the City, shall submit to the City Manager an itemized estimate of their expenditures for the next fiscal year. The City Manager or the City Manager's designee, shall prepare a complete itemized budget proposal for the next fiscal year and shall submit it to the council at its first meeting in April. This proposal shall include the following: (1) the previous year's budget figures and actual expenditures; (2) the itemized estimates submitted to the City Manager; (3) an account of all revenues received in the current and preceding year and an estimate of all revenues for the next fiscal year; (4) and the City Manager's recommendations.

SECTION 9.03 – BUDGET DOCUMENT

The budget document shall present a complete financial plan for the ensuing year. It shall include at least the following information:

- (a) detailed estimates of all proposed expenditures for each department and office of the City showing the expenditures for corresponding items for the current and last preceding fiscal year, with reasons for increases and decreases recommended, as compared with appropriations for the current year;
- (b) statements of the bonded and other indebtedness of the City, showing the debt redemption and interest requirements, the debt authorized and unissued, and the condition of sinking funds, if any;
- (c) detailed estimates of all anticipated income of the City from sources other than taxes and borrowing, with a comparative statement of the amounts received by the City from each of the same or similar sources for the last preceding and current fiscal years;
- (d) a statement of the estimated balance or deficit, as the case may be, for the end of the current year;
- (e) an estimated of the amount of money to be raised from current and delinquent taxes and the amount to be raised from bond issues which, together with income from

other sources, will be necessary to meet the proposed expenditures and commitments of the City Government during the ensuing year;
(f) such other supporting schedules as the council may deem necessary.

SECTION 9.04 – PUBLIC INSPECTION

A copy of the budget proposal shall be on file and available to the public in the office of the Clerk during office hours for a period of not less than one (1) week prior to the adoption of the budget by the council.

SECTION 9.05 – ADOPTION OF BUDGET; TAX LIMIT

Not later than the first meeting of the council in June, the council shall, by resolution, adopt all budgets for the next year and shall, in such resolution, make an appropriation of the money needed for municipal purposes during the ensuing fiscal year of the City and provide for a levy of the amount necessary to be raised by taxes upon real and personal property for municipal purposes subject to the limitations in Section 8.01 of the charter.

SECTION 9.06 – TRANSFER OF APPROPRIATIONS

After the budget has been adopted, no money shall be drawn from the treasury of the City nor shall any obligation for the expenditure of money be incurred, except pursuant to the budget appropriation. The council may transfer any unencumbered appropriation balance, or any portion thereof, from one department, fund, or agency to another, except that no moneys raised for the construction, improvement, and maintenance of streets or for the principal and interest on the funded debt of the City shall be used for any purpose except that for which they were raised. The balance in any appropriation, except moneys raised for the construction, improvement, and maintenance of streets or for the principal and interest on the funded debt of the City which has not been encumbered at the end of the fiscal year shall revert to the general fund and be re-appropriated during the next fiscal year.

SECTION 9.07 – BUDGET CONTROL

At the beginning of each quarterly period during the fiscal year, and more often if required by the council, the Treasurer, acting under the direction of the City Manager, shall submit to the council data showing the relation between the estimated and actual income and expenses to date; and , if it shall appear that the income is less than anticipated, the council may reduce appropriations, except amounts required for debt and interest charges, to such a degree as may be necessary to keep expenditures within the cash income.

City Manager's Budget Message

Date: May 18, 2020
To: Honorable Mayor, City Council and Citizens of Marshall
Subject: Transmittal of the **FY 2021 Proposed Budget**, Fiscal Year Ending June 30, 2021

Dear Mayor, Council Members and Citizens:

I am pleased to provide the proposed two-year fiscal plan that includes the fiscal year 2021 Proposed Budget and 2022 Projected Budget. The two-year fiscal plan projects the anticipated revenue and expenditures over two years and includes strategies to establish an operating fiscal plan that is balanced with the projected revenues and the use of fund reserves. The first year of the plan is the proposed FY 2021 budget, as required by Section 9.02 of the City Charter, and the second-year fiscal plan, FY2022, is only a projection based on the information known to administration today.

The coronavirus (COVID-19) crisis has created significant challenges in the preparation of the Fiscal Year 2021 Budget. These challenges include possible reductions in State Revenue Sharing, Act 51 revenues, and lower utility revenue. Other challenges include unknown factors such as when will the State and local economy return to normal, when will the City's workforce return to normal work schedules, and when will City events occur. Most of these challenges are not clearly known at this time and will only become measurable as future events unfold. As such, this FY 2021 budget should be considered with those events in mind, knowingly this budget will need to be amended to incorporate these unknown future events.

OVERVIEW OF CITY BUDGET

Listed below are some of the highlights of the FY 2021 Proposed Budget.

- The General Fund budget, exclusive of Recreation, MRLEC Operations, Farmer's Market, and Airport activities, contained in this budget document is balanced without any use of fund reserves for FY2021.
- The FY2021 MRLEC Operations budget projects an \$8,982 use of fund reserves. In 2017, the City, State, and County met and reviewed the first 18 months of revenue and expense activity and reset each entity's monthly rent amount. The projected ending fund balance for FY2021 of \$214,162 is 4.03% less than the projected ending fund balance for FY2020.
- The Recreation Department budget for FY2021 is not projected to use any fund reserves. Ending FY2021 fund balance is projected to be \$224,396.
- Farmer's Market is projecting a \$4,314 use of fund reserves for FY2021 which will result in an ending fund balance of \$34,132 or a 11.22% decrease over the estimated ending fund balance for FY2020.

- The Compost Fund has been eliminated, and all compost related activity is now recorded within the General Fund as a separate department (101-442).
- The FY2021 Airport Fund budget projects a \$7,179 budgeted surplus of revenue over expenditures. The projected total fund balance of the Airport Fund at the end of FY2021 is \$34,065 or a 26.7% increase from FY2020.
- The FY2021 Major Street Fund budget projects no use of fund reserves and is balanced. The projected ending FY2021 fund balance for Major Streets is \$313,718.
- The FY2021 Local Streets Fund budget projects no use of fund reserves and is balanced. The projected FY2021 ending fund balance for Local Streets is \$491,383.
- The FY2021 DDA budget projects a use of \$4,190 of fund reserves and the LDFA budget project a surplus of \$83,813.
- The FY2021 Northeast Neighborhood Improvement Authority budget projects a surplus of \$2,500.
- New for the FY2021 budget is Fund 248 – South Neighborhood Improvement Authority. The South NIA budget for FY2021 projects a \$1,244 surplus.
- The budget for FY2021 for the FiberNet Fund shows a budgeted use of reserves in an amount of 49,401.
- The FY2021 ending net position for the Electric Fund shows an increase of \$188,180 or 2.54% increase over FY2020. This increase is due to a large increase of electricity sold for new large commercial customers.
- Motor Pool – Fund 661 for FY2021 as budgeted, shows a projected increase in ending net position of 9.64% or \$3,209,665
- The recommended staffing level for all funds is 88.91, which is an increase of 2.67 FTE's from staffing levels in the FY 2020 Adopted Budget. Staff increases include full-time PSB Receptionist, one public safety employee, and part-time code enforcement officer.

GENERAL FUND

- The projected General Fund revenues (excluding Recreation, MRLEC, Farmer's Market, and Airport activities) for FY 2021 is \$7,413,326. This is approximately 8.2% above the projected revenue for FY 2020.
- The projected General Fund expenditures (excluding Recreation, MRLEC, Farmer's Market, and Airport activities) for FY 2021 are estimated at \$7,413,326 an increase of 2.7% over the FY 2020.

- The payroll line items in the various funds reflects wage increases for union personnel based on existing contracts and a 3% wage increase in FY2021 for non-union personnel.
- Data processing charges are spread throughout the various funds based on the needs of each department that includes both hardware and software. The costs are shown in line item 941.01.
- Motor pool vehicle rental line item 941.00 in the various funds reflects a cost based on actual annual cost estimates for each individual vehicle or piece of equipment including replacement cost, fuel, and maintenance.
- The General Fund-Recreation for FY2021 is supported by \$191,483 in revenues derived from 0.9202 millage levy and user fees of \$236,879.
- The General Fund-Airport estimated revenues of \$345,420, includes a \$139,000 subsidy transfer from the General Fund and is also supported by fuel sales (\$76,100), MDOT loan of \$100,000, and hangar rents (\$29,800).
- The overall General Fund projected fund balance at the end of FY2021 is \$3,099,271 or a decrease of .2% when compared to the estimated ending fund balance for FY2020.

CAPITAL PROJECTS FY 2021

General Fund:

Fire Department Turnout Gear	\$16,000
Police Vehicle Changeover	\$27,047
Bullet Resistant Vest Replacement	\$5,500
Replace MAEDA HVAC City Hall	\$10,000
Carpet Replacement at PSB	\$18,000
Streets City Works	\$50,000
Parking Lot Maintenance	\$15,000
Police Radios	\$16,000
Fire Extraction Equipment	\$5,200
Water Softener Fire Department	\$8,000
Fire Equipment - Nozzles	\$11,000
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	\$181,747

General Fund - Airport:

Terminal Building	\$169,300
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MVH Major Streets:

Street/Bridge Projects	\$380,664
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MVH Local Streets:

Street Projects	\$134,082
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Marshall House Apartments:

Audio System Community	\$7,000
Front Entrance Video	\$100,000
Apartment Remodel	\$124,905
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	\$231,905

FiberNet:

Upgrade Equipment	\$25,000
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Electric:

Underground Cable Replacement	\$140,000
Pole Replacement	\$40,000
MPM Upgrades	\$500,000
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	\$680,000

Wastewater:

Rehab Clarifier	\$325,000
Sewer Lining	\$60,000
City Works	\$50,000
Channel Monster Cartridge	\$50,000
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	\$485,000

Water:

Water Main Replacements	\$350,000
AMI	\$750,000
City Works	\$50,000
Water Reliability Study	\$23,000
Water Plant Study	\$75,000
Well 1-4 Probes	\$35,000
	<hr/>
	\$1,283,000

Motor Pool:

4 Zero Turn Mowers	\$41,420
Forklift PSB	\$12,365
Pool Vehicle (replaces 2007)	\$20,440
Police M-3 Ford Explorer (2015)	\$41,310
F450 Dump (2000)	\$45,230
Clam Buckets	\$30,000
Frontend Loader	\$177,235
	<hr/>
	\$368,000

MOTOR VEHICLE HIGHWAY (MVH)
MAJOR & TRUNKLINE

MVH Major & Trunkline source of revenue is the State of Michigan Act 51 monies based on a formula taking into account population and the number of street miles (14.38 miles) categorized as major and trunkline streets. It is anticipated that for FY 2021, total expenditures will match revenues in an equal amount of \$789,107, and the fund balance at year end for the Major Street Fund is estimated to be \$313,718.

MOTOR VEHICLE HIGHWAY (MVH) LOCAL

As with the MVH Major, the revenue source for this fund is the State of Michigan Act 51 monies based on the formula using population and the number of local street miles (25.76 miles). Projected revenues for FY 2021 total \$301,811. This includes \$242,228 in Act 51 revenues and a \$50,000 transfer from Major Street Fund. It is anticipated that the FY2021 ending fund balance for the Local Street Fund will be \$491,383.

LEAF, BRUSH AND TRASH REMOVAL

The Leaf, Brush and Trash Removal Fund derives its revenue from a dedicated millage, approved by the voters in November, 2012 and renewed in 2016. It is recommended that the approved millage of 0.4899 be levied in FY2021 in order to keep the fund at a break-even level. The 0.4899 millage levy is anticipated to generate \$97,745 in revenues. The services provided are fall leaf collection, and spring brush and trash pick-ups. The projected expenditures are \$100,058. The goal is for this Fund is to have a minimal Fund Balance at the end of each fiscal year.

NORTHEAST NEIGHBORHOOD IMPROVEMENT AUTHORITY

The FY 2021 projected revenues are \$325,000 for this newly created tax increment financing authority. The total FY 2021 expenditures are estimated to be \$322,500.

SOUTH NEIGHBORHOOD IMPROVEMENT AUTHORITY

The FY 2021 projected revenues are \$453,244 for this newly created tax increment financing authority. The total FY 2021 expenditures are estimated to be \$452,000.

LOCAL DEVELOPMENT FINANCE AUTHORITY (LDFA)

The FY 2021 projected revenues of \$513,760 includes tax capture of \$348,760. The total FY 2021 expenditures are estimated to be \$429,947.

DOWNTOWN DEVELOPMENT AUTHORITY (DDA)

The FY 2021 projected revenues of \$208,133 reflects a slight increase from FY 2020. The total FY 2021 expenditures of \$200,423 is a slight increase in expenditures from FY2020.

MARSHALL HOUSE FUND

The Marshall House is a self-supporting operation that generates its revenues through Federal Section 8 Subsidy Payments and rents. FY 2021 revenues are projected to be \$1,033,551 and expenditures including depreciation are projected to be \$1,033,551 which includes \$231,905 for capital outlay. The fund is projected to have a net position of approximately \$1,797,835 at the end of FY 2021.

FIBER TO THE PREMISE

The Fiber to the Premise (FTTP) is a newly created utility approved by City Council in March 2017. The projected revenues for FY2021 are \$1,042,000 with expenditures projected at \$1,091,401. Capital Outlay for FY2021 is projected to be \$25,000. The Fiber to the Premise fund is expected to have positive cash flow in FY2021.

ELECTRIC FUND

The Electric Fund revenues for FY 2021 are projected to be \$13,423,838. FY 2021 expenditures including depreciation and amortization are estimated at \$13,915,658, which includes system capital improvements of \$680,000. The fund is projected to have a net position of approximately \$7,586,246 at the end of FY 2021, this includes the City's investment in MSCPA.

DIAL-A-RIDE/AMC TRANSPORTATION FUND (DART)

The DART/AMC Fund FY2021 budget is supported with \$197,200 of revenues from 0.9202 millage levy, Federal and State funding of \$237,839, and passenger fares of \$48,000. Total FY 2021 revenues are estimated at \$537,039. The FY2021 projected expenditures are estimated at \$535,167.

WASTEWATER FUND

The FY 2021 projected revenues of \$2,019,317 constitute an increase over the FY 2020 budget due to a 2019 rate study review. The FY 2021 projected expenditures of \$3,269,930 is an increase of 14.4% over projected expenditures in FY 2020 due to the planned installation of a new AMI metering system and other capital improvements. The Wastewater Fund's projected net position at the end of FY2021 is \$2,770,670.

WATER FUND

The FY 2021 projected revenues of \$2,714,024 is an increase of approximately 42.9% over the FY 2020 adopted budget due to a \$750,000 transfer from the Wastewater Fund. The FY 2021 projected expenditures of \$3,284,844 results in an estimated FY2021 ending net position of \$4,677,065.

DATA PROCESSING FUND

The Data Processing Fund is an Internal Service Fund which collects revenue from the various City departments based on user rate charges for IT equipment, software, telephones, and a 5-year equipment replacement plan. FY 2021 projected revenues are \$220,791 and expenditures are \$206,791. The estimated net position at the end of FY 2021 is anticipated to be \$402,383.

MOTOR POOL

The Motor Pool Fund is an Internal Service Fund. The FY 2021 projected revenues of \$1,128,322 represents an increase of approximately 3.6% over FY 2020. FY 2021 expenditures are projected at \$1,214,197. The ending FY2021 net position is estimated at \$3,209,665.

BUDGET STRATEGIES

The City of Marshall has experienced continual declining revenue streams since the economic downturn of 2008-2009. The property values declined in FY 2010 through FY 2013. However, we are anticipating an increase in the property values utilized for the FY 2021 budget to be slightly higher, up approximately 5.9% from FY 2020.

In the past few years, the City's budget has been balanced using combinations of strategies for personnel/expenditure reductions, re-organization centered on managing more efficiently with fewer resources, and higher than normal indirect costs charged to other departments. My main goal is to create a budget that is attainable and sustainable for the future.

CLOSING STATEMENT

The development of the City's proposed annual budget is a significant task for City Administration. I appreciate the effort put forth by the Administrative Team Members that contributed towards the development of the proposed FY2021 & FY2022 budgets as it began much earlier than normal. This budget is fiscally responsible and provides the blueprint we need as a municipal operation in promoting services to our community, while at the same time being prudent about how those services are funded. Staff will continue to pursue new and creative ways to improve how we provided services for the community and create sustainability.

I look forward to working with you and our citizens through the adoption of the FY 2021 budget. I thank all the members of the staff and City Council for their hard work in preparation and consideration of this budget.

Respectfully submitted,



CITY OF MARSHALL, MICHIGAN
RESOLUTION #2020-19

THE CITY OF MARSHALL
GENERAL APPROPRIATION ACT AND TAX LEVY RESOLUTION
July 1, 2020 – June 30, 2021

THE CITY OF MARSHALL RESOLVES that the expenditures for the fiscal year, commencing July 1, 2020, and ending June 30, 2021, are hereby appropriated on a departmental and fund total basis as follows:

GENERAL FUND REVENUES

Taxes	\$3,897,439
Licenses and Permits	282,000
Intergovernmental Revenues	1,060,821
Charges for Services	109,500
Fines and Forfeits	31,800
Interest	30,000
Miscellaneous	226,623
Transfers In	1,775,143
Marshall Reg. Law Enforce.	368,679
Recreation	538,242
Farmer's Market	29,840
Airport	<u>345,420</u>
Total Revenues	\$8,695,507

GENERAL FUND EXPENDITURES

City Council	\$5,014
City Manager	264,703
Assessor	71,010
Attorney	55,000
Human Resources	95,609
Clerk	72,081
Finance/Treasurer	560,046
City Hall	97,704
Chapel	4,643
Other City Property	56,000
Cemetery	170,533
Non-Departmental	637,523
Police	2,024,970
Crossing Guards	8,670
Dispatch	123,200
Code Enforcement	25,881
Fire	1,418,086
Inspection	138,527
Planning/Zoning	58,180
Streets	886,169

Engineering	52,413
Compost	26,270
PSB Operations	121,881
Parks	85,592
Capital Improvements	181,747
Transfers Out	171,874
Marshall Reg. Law Enforce.	377,661
Recreation	538,242
Farmer's Market	34,154
Airport	<u>338,241</u>
Total Expenditures	\$8,701,624

Overall General Fund (including MRLEC, Recreation, Farmer's Market, and Airport) fund reserves shall decrease by \$6,117 based on the FY 2021 revenues and expenditures for the General Fund budget.

The City Council does hereby levy a tax of 17.1629 mills for the period of July 1, 2020, through June 30, 2021 on all taxable real and non-exempt personal property in the City of Marshall, according to the valuation of the same. This tax is levied for the purpose of defraying the general expense and liability of the City of Marshall and is levied pursuant to Section 8.01, Article 8 of the Charter of the City of Marshall.

The City Council does hereby levy a tax of .4882 mills for the period of July 1, 2020, through June 30, 2021, on all taxable real and non-exempt personal property in the City of Marshall, according to the valuation of the same. This tax is levied for the purpose of defraying the expense of operating the Leaf, Brush and Trash Removal Services of the City of Marshall as authorized by a vote of the citizens on November 6, 2012 (renewal vote on this millage was on November 2016 and passed).

The City Council does hereby levy a tax of .9171 mills for the period of July 1, 2020, through June 30, 2021, on all taxable real and non-exempt personal property in the City of Marshall, according to the valuation of the same. This tax is levied to operate the Dial-A-Ride Transportation System in the City of Marshall as authorized by a vote of the citizens on August 5, 1975.

The City Council does hereby levy a tax of .9171 mills for the period of July 1, 2020, through June 30, 2021, on all taxable real and non-exempt personal property in the City of Marshall, according to the valuation of the same. This tax is levied for the purpose of defraying the expense of operating the Recreation Department of the City of Marshall as authorized by a vote of the citizens on April 4, 1959.

The City Council does hereby levy a tax of 1.5981 mills for the period of July 1, 2020, through June 30, 2021, on all taxable real and non-exempt personal property in the City of Marshall, according to the valuation of the

same in a district known as the Downtown Development District. This tax is levied for the purpose of defraying the costs of the Downtown Development Authority.

	PROPOSED	ACTUAL	
	<u>FY 2021</u>	<u>FY 2020</u>	<u>DIFFERENCE</u>
General Operating	17.1629	17.1629	0.0000
Leaf, Brush and Trash Removal Services	.4882	.4899	-0.0017
Recreation	.9171	.9202	-0.0031
Dial-A-Ride	.9171	.9202	-0.0031
Downtown Development Authority	1.5981	1.6041	-0.0060
TOTAL	<u>21.0834</u>	<u>21.0973</u>	<u>-0.0139</u>

The City Manager is authorized to make budgetary transfers within the appropriation centers established through this budget, and that all transfers between departments or funds may be made by the City Manager in an amount not to exceed \$20,000 per occurrence without prior Council approval pursuant to Section 19.2 of the provisions of the Michigan Uniform Accounting and Budgeting Act.

The City Council establishes the budget for the period of July 1, 2020, through June 30, 2021 for the following funds in the amounts set forth below:

<u>ALL FUNDS REVENUES</u>	
General Fund	\$8,695,507
MVH-Major & Trunkline	789,107
MVH-Local	301,811
Leaf, Brush and Trash Removal	101,075
Northeast NIA	325,000
South NIA	453,244
Local Development Finance	513,760
Downtown Development	208,133
Marshall House	1,033,551
Fiber to the Premise	1,042,000
Electric	13,423,838
Dial-a-Ride	537,039
Wastewater	2,030,317
Water	2,714,024
Data Processing	220,791
Motor Pool	<u>1,128,322</u>
Total Revenues	\$33,517,519

ALL FUNDS EXPENDITURES

General Fund	\$8,701,624
MVH-Major & Trunkline	789,107
MVH-Local	301,811
Leaf, Brush and Trash Removal	100,058
Northeast NIA	322,500
South NIA	452,000
Local Development Finance	429,947
Downtown Development	212,323
Marshall House	1,033,551
Fiber to the Premise	1,091,401
Electric	13,915,658
Dial-a-Ride	535,167
Wastewater	3,269,930
Water	3,284,844
Data Processing	206,791
Motor Pool	<u>1,214,197</u>
Total Expenditures	\$35,860,909

Total fund reserves (not including the capitalization of assets) shall be decreased by \$2,343,390 based on the FY 2021 revenues and expenditures for All Funds. Fund reserves will increase by \$1,479,515 if all capital outlay is capitalized in the enterprise and internal services funds.

The City Council of the City of Marshall did give notice of the time and place when a public hearing on adoption of the budget would be held in accordance with Public Act 43 of 1963, proof of publication of the Notice of Public Hearing is now on file, and which Public Hearing was duly held pursuant to said notice and in conformity therewith. A copy of the budget proposal was on file with the City Clerk and on the City's website and available for public inspection at least one week prior to adoption of the budget; and

Further, the City Council of the City of Marshall did give notice of the time and place when a public hearing would be held in conformity with the provisions of Public Act 5 of 1982 authorizing a tax rate in excess of the present authorized tax rate for General Operating, Recreation, Leaf & Brush, Dial-A-Ride and Downtown Development Authority tax levies, proof of publication of Notice of Public Hearing is now on file, and which Public Hearing was duly held pursuant to said notice and in conformity therewith; and

This Resolution shall take effect July 1, 2020.

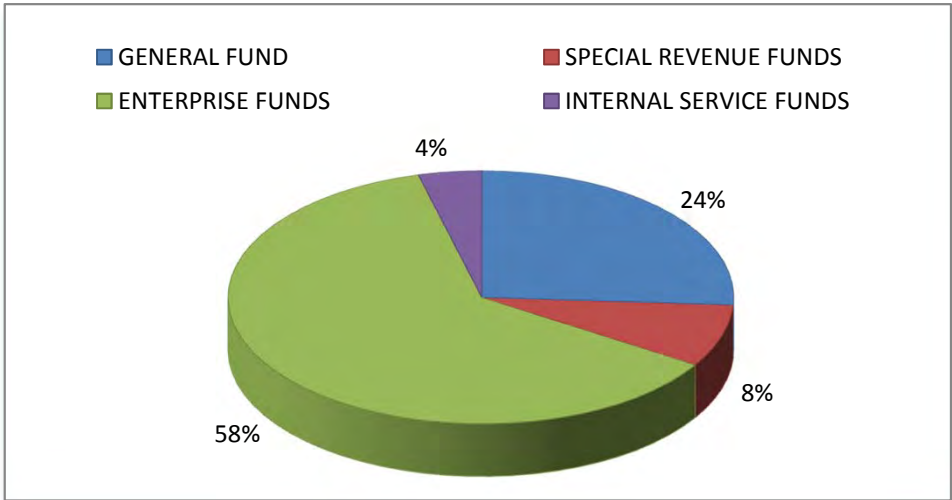
Dated: May 18, 2020


Trisha Nelson, City Clerk

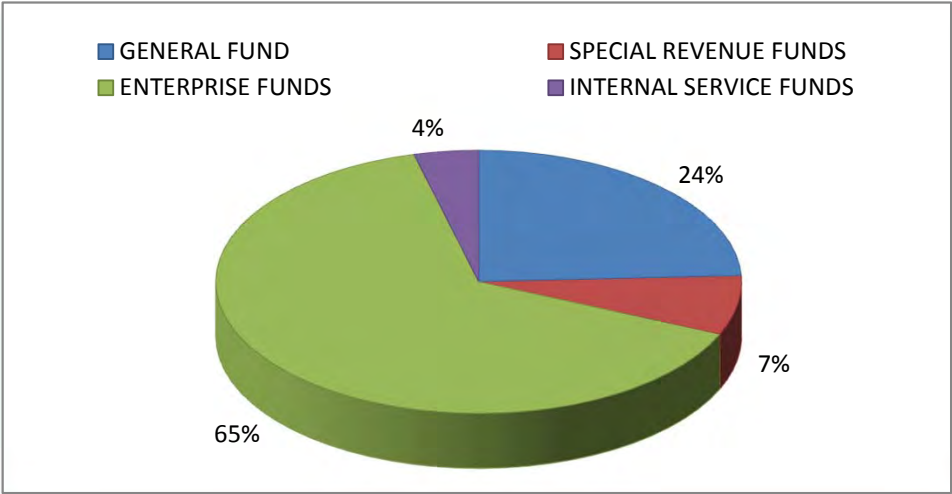
I, Trisha Nelson, being duly sworn as the City Clerk for the City of Marshall, hereby certify that the foregoing is a true and complete copy of a Resolution adopted by the City Council, City of Marshall, County of Calhoun, State of Michigan, at a regular meeting held on May 18, 2020, and that said meeting was conducted and that the minutes of said meeting were kept and will be or have been made available.


Trisha Nelson, City Clerk

FY 2021 ALL FUNDS REVENUES BY FUND		
GENERAL FUND	\$ 8,695,507	24%
SPECIAL REVENUE FUNDS	2,692,130	8%
ENTERPRISE FUNDS	20,780,769	58%
INTERNAL SERVICE FUNDS	1,349,113	4%
TOTAL REVENUES	\$ 33,517,519	100%



FY 2021 ALL FUNDS EXPENDITURES BY FUND		
GENERAL FUND	\$ 8,701,624	24%
SPECIAL REVENUE FUNDS	2,607,746	7%
ENTERPRISE FUNDS	23,130,551	65%
INTERNAL SERVICE FUNDS	1,420,988	4%
TOTAL EXPENDITURES	\$ 35,860,909	100%



All Funds Revenues

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	%
	Actual	Actual	Actual	Adopted	Proposed	Projected	Change
General Fund							
Taxes	3,521,527	3,540,500	3,647,761	3,647,482	3,897,439	3,942,505	6.9%
Licenses & Permits	88,442	141,503	147,000	165,000	282,000	282,000	70.9%
Intergovernmental	886,764	898,076	867,352	965,744	1,060,821	1,060,821	9.8%
Charges for Services	96,856	93,314	103,150	109,650	109,500	109,500	-0.1%
Fines & Forfeitures	65,213	24,814	51,800	48,300	31,800	31,800	-34.2%
Interest	22,346	38,561	10,000	30,000	30,000	30,000	0.0%
Miscellaneous	359,255	358,740	181,723	206,723	226,623	226,623	9.6%
Proceeds from Bonds/Notes							
Transfers In	1,751,419	1,564,830	1,603,636	1,679,920	1,775,143	1,672,544	5.7%
S-Total General Fund	6,791,822	6,660,338	6,612,422	6,852,819	7,413,326	7,355,793	8.2%
Marshall Regional Law Enforcement Center	295,236	356,582	287,079	318,679	368,679	368,679	15.7%
Recreation	386,484	424,957	416,010	428,968	538,242	435,283	25.5%
Farmer's Market	27,570	26,450	30,815	30,815	29,840	29,840	-3.2%
Airport	144,405	143,333	167,920	188,920	345,420	175,920	82.8%
Total General Fund	7,645,517	7,611,660	7,514,246	7,820,201	8,695,507	8,365,515	11.2%
Special Revenue Funds							
MVH--Major & Trunkline	573,713	819,612	622,080	695,749	789,107	789,107	13.4%
MVH--Local	361,619	534,345	387,070	297,235	301,811	306,583	1.5%
Leaf, Brush and Trash Removal	93,722	93,848	93,730	98,691	101,075	149,376	2.4%
NE Neighborhood Improvement Authority				6,100	325,000	25,525	5227.9%
South Neighborhood Improvement Authority				-	453,244	489,312	N/A
Local Development Finance Authority	459,080	476,225	941,263	406,540	513,760	586,646	26.4%
Downtown Development Authority	197,856	221,226	185,109	200,595	208,133	210,724	3.8%
Total Special Revenue Funds	1,685,990	2,145,256	2,229,252	1,704,910	2,692,130	2,557,273	57.9%
Enterprise Funds							
Marshall House	879,830	959,468	881,000	902,013	1,033,551	945,627	14.6%
Fiber to the Premise	875	40,594	1,080,000	1,417,360	1,042,000	1,153,027	-26.5%
Electric	12,777,754	14,034,639	18,250,500	22,100,900	13,423,838	29,134,557	-39.3%
Dial-A-Ride	533,768	507,987	861,871	541,559	537,039	536,690	-0.8%
Wastewater	1,744,525	1,930,355	1,990,002	2,019,317	2,030,317	2,030,317	0.5%
Water	1,761,067	1,831,070	1,884,296	1,898,593	2,714,024	2,000,376	42.9%
Total Enterprise Funds	17,697,819	19,304,113	24,947,669	28,879,742	20,780,769	35,800,594	-28.0%
Internal Service Funds							
Data Processing	152,975	179,224	184,790	184,253	220,791	220,791	19.8%
Motor Pool	602,652	684,984	863,193	1,088,770	1,128,322	1,147,819	3.6%
Total Internal Service Funds	755,627	864,208	1,047,983	1,273,023	1,349,113	1,368,610	6.0%
Total Revenues	27,784,953	29,925,237	35,739,150	39,677,876	33,517,519	48,091,992	-15.5%

All Funds Expenditures

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected	% Change
General Fund							
General Government	1,887,284	1,754,317	2,046,035	2,126,649	2,041,214	2,141,250	-4.0%
Public Safety	2,787,710	2,894,143	3,097,809	3,376,758	3,600,807	3,762,457	6.6%
Public Works	1,006,400	896,036	1,022,037	1,088,504	1,135,385	1,161,395	4.3%
Community Development	224,040	189,449	163,152	214,612	196,707	203,318	-8.3%
Parks	101,911	75,295	94,523	88,961	85,592	78,020	-3.8%
Capital Outlay	26,285	289,983	74,500	165,100	181,747	70,500	10.1%
Transfers Out	615,145	95,475	113,479	155,535	171,874	103,174	10.5%
Sub-Total General Fund	6,648,775	6,194,698	6,611,535	7,216,119	7,413,326	7,520,114	2.7%
Marshall Regional Law Enforcement Center	332,010	292,529	325,689	327,221	377,661	382,056	15.4%
Recreation	393,410	422,847	409,868	443,554	538,242	454,652	21.3%
Farmer's Market	15,406	18,337	25,570	25,743	34,154	34,363	32.7%
Airport	173,663	149,108	168,933	188,036	338,241	182,699	79.9%
Total General Fund	7,563,264	7,077,519	7,541,595	8,200,673	8,701,624	8,573,884	6.1%
Special Revenue Funds							
MVH--Major & Trunkline	628,394	677,030	881,985	874,219	789,107	788,561	-9.7%
MVH--Local	437,365	486,633	435,003	387,846	301,811	306,583	-22.2%
Leaf, Brush and Trash Removal	93,673	79,096	93,662	98,691	100,058	148,451	1.4%
NE Neighborhood Improvement Authority	-	-	-	5,500	322,500	25,500	5763.6%
South Neighborhood Improvement Authority	-	-	-	5,500	452,000	488,900	8118.2%
Local Development Finance Authority	416,396	568,457	966,165	489,217	429,947	466,767	-12.1%
Downtown Development Authority	187,550	186,767	167,963	170,925	212,323	186,828	24.2%
Total Special Revenue Funds	1,763,378	1,997,983	2,544,778	2,031,898	2,607,746	2,411,590	28.3%
Enterprise Funds							
Marshall House	648,734	702,871	865,779	929,772	1,033,551	911,599	11.2%
Fiber to the Premise	135,729	436,469	1,831,100	1,135,028	1,091,401	1,127,569	-3.8%
Electric	14,156,490	13,430,480	17,765,801	22,132,003	13,915,658	27,431,382	-37.1%
Dial-A-Ride	518,162	501,021	863,922	569,973	535,167	547,667	-6.1%
Wastewater	2,127,008	1,553,477	2,080,019	2,857,458	3,269,930	2,460,097	14.4%
Water	1,737,392	1,654,594	1,944,630	2,678,330	3,284,844	2,053,667	22.6%
Total Enterprise Funds	19,323,515	18,278,912	25,351,251	30,302,564	23,130,551	34,531,981	-23.7%
Internal Service Funds							
Data Processing	146,157	179,690	208,116	175,139	206,791	207,030	18.1%
Motor Pool	734,803	699,149	821,903	1,138,422	1,214,197	980,461	6.7%
Total Internal Service Funds	880,960	878,839	1,030,019	1,313,561	1,420,988	1,187,491	8.2%
Total Expenditures	29,531,117	28,233,253	36,467,643	41,848,696	35,860,909	46,704,946	-14.3%
Excess of Revenues Over (Under)							
Expenditures	(1,746,164)	1,691,984	(728,493)	(2,170,820)	(2,343,390)	1,387,046	

Note: Totals include depreciation and capital outlay expense

FULL-TIME EQUIVALENT (FTE) ALLOCATED POSITIONS

	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
General Fund						
General Government	11.40	10.30	9.30	9.30	10.00	10.00
Public Safety	25.00	21.00	21.00	22.00	23.00	23.00
Public Works	9.95	8.55	8.55	8.63	8.63	8.63
Community Development	2.00	2.00	1.00	1.50	2.00	2.00
Parks	1.00	0.05	0.05	0.05	0.05	0.05
Marshall Regional Law Enforcement Center	0.50	0.50	0.50	0.50	0.50	0.50
Recreation	3.25	3.00	3.00	3.00	3.00	3.00
Airport	0.10	0.16	0.10	0.10	0.15	0.15
Total General Fund	53.20	45.56	43.50	45.08	47.33	47.33
Special Revenue Funds						
MVH--Major & Trunkline	0.00	0.00	0.00	0.00	0.00	0.00
MVH--Local	0.00	0.00	0.00	0.00	0.00	0.00
Leaf, Brush and Trash Removal	0.00	0.00	0.00	0.00	0.00	0.00
Local Development Finance Authority	0.00	0.00	0.00	0.00	0.00	0.00
Downtown Development Authority	0.00	0.00	0.00	0.00	0.00	0.00
Total Special Revenue Funds	0.00	0.09	0.00	0.00	0.00	0.00
Enterprise Funds						
Marshall House	3.10	3.10	3.10	3.10	3.20	3.20
Fiber to the Premise	1.95	4.70	4.70	4.70	4.70	4.70
Electric	17.65	17.65	18.55	19.30	19.46	19.46
Dial-A-Ride	3.00	2.00	1.00	0.75	0.75	0.75
Wastewater	6.50	6.50	7.00	6.08	6.08	6.08
Water	6.25	6.15	6.00	6.08	6.08	6.08
Total Enterprise Funds	38.43	41.59	40.35	40.01	40.27	40.27
Internal Service Funds						
Data Processing	0.00	0.00	0.00	0.00	0.00	0.00
Motor Pool	1.40	1.15	1.15	1.15	1.31	1.31
Safety	0.00	0.00	0.00	0.00	0.00	0.00
Total Internal Service Funds	1.40	1.60	1.15	1.15	1.31	1.31
TOTAL FTEs	93.03	88.84	85.00	86.24	88.91	88.91

Fund Balance/Net Position Summary by Fund

	Projected Fund Balance July 1, 2020	Revenues	Expenditures*	Revenues Over/(Under) Expenditures	Projected Fund Balance June 30, 2021	Percentage Change
General Fund	\$ 2,592,516	\$ 7,413,326	\$ 7,413,326	\$ -	\$ 2,592,516	0.00%
Marshall Regional Law Enforcement Center	\$ 223,144	\$ 368,679	\$ 377,661	\$ (8,982)	\$ 214,162	-4.03%
Recreation	\$ 224,396	\$ 538,242	\$ 538,242	\$ -	\$ 224,396	0.00%
Farmer's Market	\$ 38,446	\$ 29,840	\$ 34,154	\$ (4,314)	\$ 34,132	-11.22%
Airport	\$ 26,886	\$ 345,420	\$ 338,241	\$ 7,179	\$ 34,065	26.70%
Total General Fund (Audit Presentation)	\$ 3,105,388	# \$ 8,695,507	\$ 8,701,624	\$ (6,117)	\$ 3,099,271	-0.20%
Special Revenue Funds						
Motor Vehicle Highway--Major & Trunkline	\$ 313,718	\$ 789,107	\$ 789,107	\$ -	\$ 313,718	0.00%
Motor Vehicle Highway--Local	491,383	301,811	301,811	-	491,383	0.00%
Leaf, Brush and Trash Removal	18,875	101,075	100,058	1,017	19,892	5.39%
Total Special Revenue Funds	\$ 823,976	\$ 1,191,993	\$ 1,190,976	\$ 1,017	\$ 824,993	0.12%
Component Units						
NE Neighborhood Improvement Authority	\$ 600.00	\$ 325,000.00	\$ 322,500.00	\$ 2,500	\$ 3,100	416.67%
South Neighborhood Improvement Authority	\$ -	\$ 453,244.00	\$ 452,000.00	\$ 1,244	\$ 1,244	N/A
Local Development Finance Authority	\$ 1,081,732	\$ 513,760	\$ 429,947	\$ 83,813	\$ 1,165,545	7.75%
Downtown Development Authority	\$ 191,282	\$ 208,133	\$ 212,323	\$ (4,190)	\$ 187,092	-2.19%
Total Component Units	\$ 1,273,614	\$ 1,500,137	\$ 1,416,770	\$ 83,367	\$ 1,356,981	6.55%
	Projected Net Position				Projected Net Position	
Enterprise Funds						
Marshall House	\$ 1,565,930	\$ 1,033,551	\$ 801,646	\$ 231,905	\$ 1,797,835	14.81%
Fiber to the Premise	\$ (665,813)	\$ 1,042,000	\$ 1,066,401	\$ (24,401)	\$ (690,214)	-3.66%
Electric	7,398,066	13,423,838	13,235,658	188,180	7,586,246	2.54%
Dial-A-Ride Transportation	(221,414)	537,039	535,167	1,872	(219,542)	-0.85%
Wastewater	2,775,283	2,030,317	2,034,930	(4,613)	2,770,670	-0.17%
Water	3,964,885	2,714,024	2,001,844	712,180	4,677,065	17.96%
Total Enterprise Funds	\$14,816,937	\$20,780,769	\$19,675,646	\$1,105,123	\$15,922,060	7.46%
Internal Service Funds						
Data Processing	\$ 388,383	\$ 220,791	\$ 206,791	\$ 14,000	\$ 402,383	3.60%
Motor Pool	2,927,540	1,128,322	846,197	282,125	3,209,665	9.64%
Total Internal Service Funds	\$3,315,923	\$ 1,349,113	\$ 1,052,988	\$296,125	\$3,612,048	8.93%
TOTALS	\$ 23,335,838	# \$ 33,517,519	\$ 32,038,004	\$ 1,479,515	\$ 24,815,353	6.34%

* Excludes Capital Outlay for Enterprise and Internal Service Funds

FUND BALANCE is when liabilities are subtracted from assets, there is a fund balance. A positive fund balance means there are more assets than liabilities; a negative fund balance means just the opposite. Fund balance can be complicated by the fact that part of the fund balance is reserved and part unreserved. The difference between reserved and unreserved is that the unreserved can potentially be authorized for future expenditures while the reserved cannot. Additionally, the fund balance is a residual and not necessarily a cash amount.

NET POSITION represents the difference between all other elements in a statement of financial position and should be displayed in three components, net investment in capital assets, restricted and unrestricted. The Unrestricted component of net position is the net amount of the assets, deferred outflow of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

DEBT SUMMARY

Statutory and Constitutional Debt Provisions:

Section 21 of Article VII of the Michigan Constitution establishes the authority, subject to statutory and constitutional limitations, for municipalities to incur debt for public purposes.

The legislature shall provide by general laws for the incorporation of cities and villages. Such laws shall limit their rate of ad valorem property taxation for municipal purposes, and restrict the powers of cities and villages to borrow money and contract debts. Each city and village is granted power to levy other taxes for public purposes, subject to limitations and prohibitions provided by this constitution or by law.

In accordance with the foregoing authority granted to the State Legislature, the Home Rule Cities Act limits the amount of debt a city may have outstanding at any time. Section 4(a) of this Act provides: "...the net indebtedness incurred for all public purpose may be as much as but shall not exceed the greater of the following:

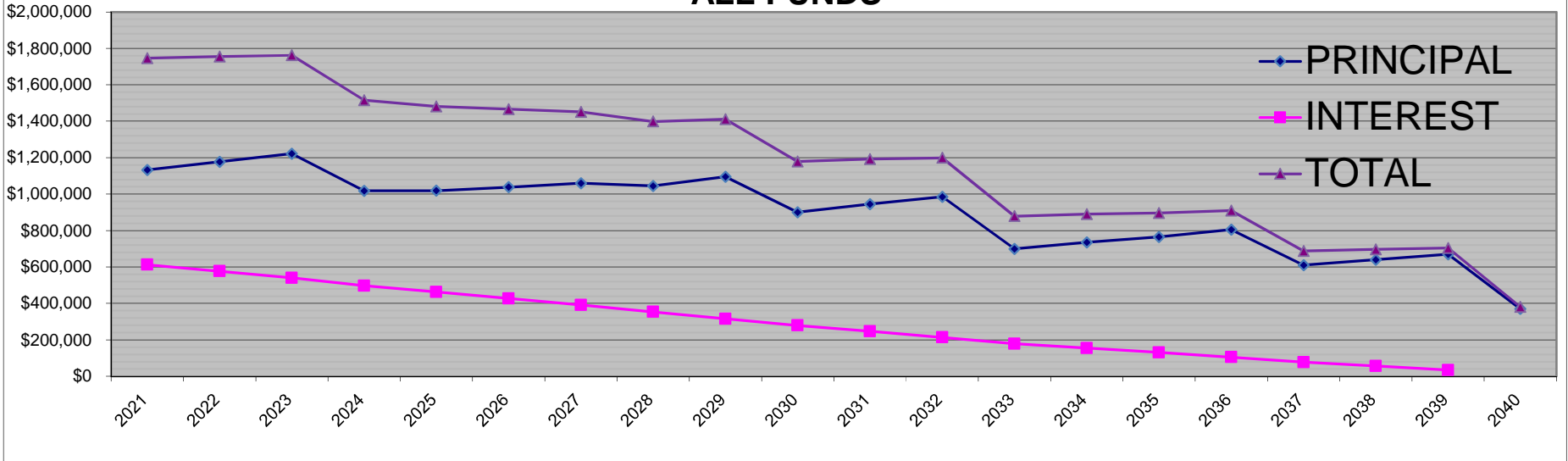
- (a) Ten percent of the assessed value of all real and personal property in the city.
- (b) Fifteen percent of the assessed value of all the real and personal property in the city if that portion of the total amount of indebtedness incurred which exceeds 10% is or has been used solely for the construction or renovation of hospital facilities."

There are also exceptions to the debt limitation permitted by the Home Rules Cities Act for other certain types of indebtedness (e.g., transportation and revenue bonds).

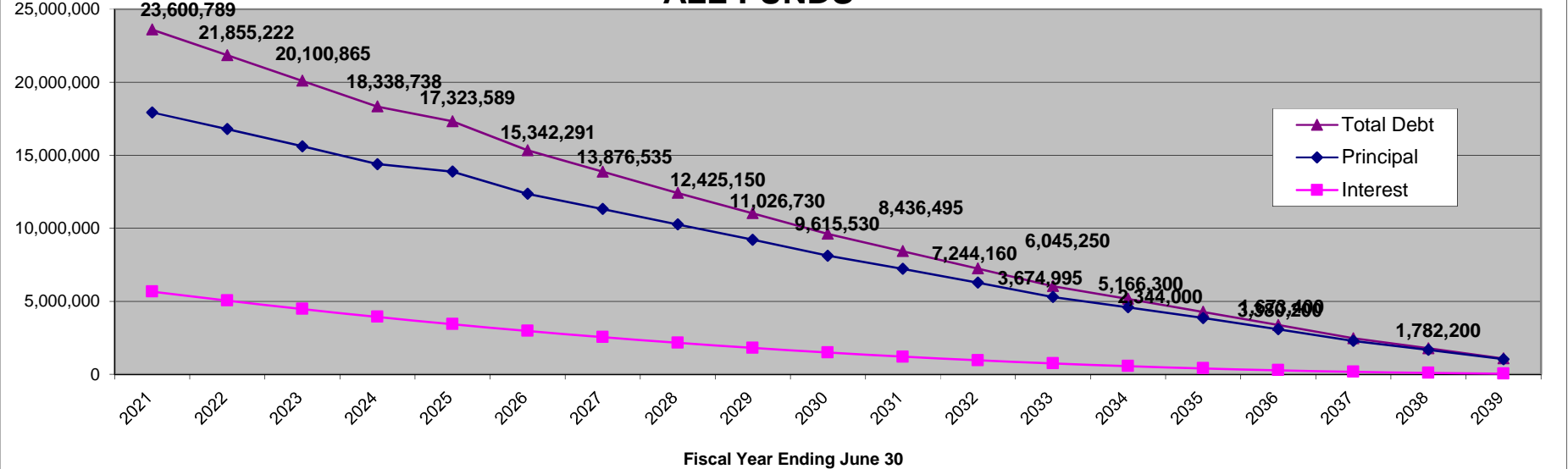
The City of Marshall City Council adopted a Debt Management Policy (February 16, 2016), intended to assure compliance with State Law and provide additional guidance as to the uses, decision making, debt planning and disclosure that the City should pursue relative to the City issuance of debt.

A summary of the City's current debt limit is depicted on the first page of the Debt Service section of the proposed budget document.

CITY OF MARSHALL ANNUAL DEBT PAYMENTS - ALL FUNDS



CITY OF MARSHALL OUTSTANDING DEBT - ALL FUNDS



City of Marshall, Michigan
Total Debt (Principal and Interest)
Percent of Total Debt Amortized Within Ten Years

Fiscal Year Ending June 30	Building Authority	General Fund	MVH-Major	DDA*	Electric	Wastewater	Water	Motor Pool Installment Purchase	Total
2021	332,550	45,073	129,963	15,900	294,650	214,540	458,225	254,666	1,745,567
2022	332,750	45,073	132,813	15,450	289,250	215,040	469,315	254,666	1,754,357
2023	332,800	45,073	130,613		288,850	210,390	499,735	254,666	1,762,127
2024	336,000	45,073	133,276		286,450	210,740	503,610		1,515,149
2025	333,800	45,073	135,750		293,850	210,940	461,885		1,481,298
2026	336,400	23,431	133,080		290,650	210,990	471,205		1,465,756
2027	333,600		134,825		292,250	210,890	479,820		1,451,385
2028	335,600		136,000		233,450	210,640	482,730		1,398,420
2029	332,200		137,025		236,650	210,240	495,085		1,411,200
2030	333,600				234,450	214,505	396,480		1,179,035
2031	334,600				237,050	213,265	407,420		1,192,335
2032	335,200				234,250	211,765	417,695		1,198,910
2033	335,400				236,250		307,300		878,950
2034	335,200				234,950		320,250		890,400
2035	334,600				233,500		327,600		895,700
2036	333,600				236,900		339,500		910,000
2037	337,200						350,800		688,000
2038	335,200						361,500		696,700
2039	332,800						371,600		704,400
2040							381,100		381,100
	\$ 6,353,100	\$ 248,796	\$ 1,203,345	\$ 31,350	\$ 4,153,400	\$ 2,543,945	\$ 8,302,855	\$ 763,998	\$ 23,600,789

Percent Amortized Within Ten Years	36.80%	100.00%	77.31%	100.00%	49.02%	58.32%	40.27%	100.00%	47.35%
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*Does not include parking structure lease payments

Legal Debt Margin:

Pursuant to the statutory and constitutional debt provisions, the following table reflects the amount of additional debt the City may legally incur as of June 30, 2019

Debt Limit (1)		\$ 25,802,040
Debt Outstanding	\$ 15,892,729	
Less: Exempt Debt	\$ 1,201,084	\$ 14,691,645
Legal Debt Margin		<u>\$ 11,110,395</u>

(1) 10% of \$258,020,400 which is the City's Total SEV as of June 30, 2019 including the SEV of property granted tax abatement under Act 198.

**City of Marshall
Summary of Existing Debt - All Funds
(by Issue Date)**

Fiscal Year	ISSUE: 20				ISSUE: 21				ISSUE: 22			
	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL
2021	\$15,000	3.00%	\$2,575	\$17,575	\$10,000	3.00%	\$1,717	\$11,717	\$5,000	3.00%	\$858	\$5,858
2022	\$15,000	3.00%	\$2,125	\$17,125	\$15,000	3.00%	\$1,417	\$16,417	\$5,000	3.00%	\$708	\$5,708
2023	\$20,000	4.00%	\$1,600	\$21,600	\$15,000	4.00%	\$1,067	\$16,067	\$10,000	4.00%	\$533	\$10,533
2024	\$20,000	4.00%	\$800	\$20,800	\$15,000	4.00%	\$533	\$15,533	\$10,000	4.00%	\$267	\$10,267
2025												
2026												
2027												
2028												
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2039												
2040												
	<u>\$70,000</u>		<u>\$7,100</u>	<u>\$77,100</u>	<u>\$55,000</u>		<u>\$4,734</u>	<u>\$59,734</u>	<u>\$30,000</u>		<u>\$2,366</u>	<u>\$32,366</u>

**City of Marshall
Summary of Existing Debt - All Funds
(by Issue Date)**

Fiscal Year Ending June 30	ISSUE: 28 AUTH: CUSIP: TYPE: Limited Tax - GO PURPOSE: Alley Project DATED: May 30, 2007 CALLABLE: Fund 582				ISSUE: 29 AUTH: Act 34 CUSIP: 572427 TYPE: Limited Tax PURPOSE: Water Main Improvements DATED: July, 2009 CALLABLE: 4/1/14 @ 100 Fund 591				ISSUE: 32 AUTH: Act 34 CUSIP: 572427 TYPE: DDA (LT) PURPOSE: DDA - Parking Lots DATED: September 5, 2012 CALLABLE: Fund 298			
	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL (3/1)	RATE	INTEREST (3/1 & 9/1)	TOTAL
2021	\$45,000	3.00%	\$12,500	\$57,500	\$70,000	4.00%	37,240	\$107,240	\$15,000	3.00%	\$900	\$15,900
2022	\$45,000	3.00%	\$11,150	\$56,150	\$70,000	4.00%	33,880	\$103,880	\$15,000	3.00%	\$450	\$15,450
2023	\$45,000	4.00%	\$9,800	\$54,800	\$75,000	4.00%	30,450	\$105,450				
2024	\$45,000	4.00%	\$8,000	\$53,000	\$75,000	4.00%	26,775	\$101,775				
2025	\$50,000	4.00%	\$6,200	\$56,200	\$80,000	4.00%	22,950	\$102,950				
2026	\$50,000	4.00%	\$4,200	\$54,200	\$85,000	4.00%	18,870	\$103,870				
2027	\$55,000	4.00%	\$2,200	\$57,200	\$90,000	4.00%	14,535	\$104,535				
2028					\$95,000	4.00%	9,945	\$104,945				
2029					\$100,000	4.00%	5,100	\$105,100				
2030												
2031												
2032												
2033												
2034												
2035												
2036												
2037												
2038												
2039												
2040												
	<u>\$335,000</u>		<u>\$54,050</u>	<u>\$389,050</u>	<u>\$740,000</u>		<u>\$199,745</u>	<u>\$939,745</u>	<u>\$30,000</u>		<u>\$1,350</u>	<u>\$31,350</u>

City of Marshall
Summary of Existing Debt - All Funds
(by Issue Date)

Fiscal Year Ending June 30	ISSUE: 32 AUTH: Act 34 CUSIP: 572427 TYPE: Limited Tax PURPOSE: Sewer System Improvements DATED: September 5, 2012 CALLABLE: Fund 590				ISSUE: 32 AUTH: Act 34 CUSIP: 572427 TYPE: Limited Tax PURPOSE: Water System Improvements DATED: September 5, 2012 CALLABLE: Fund 591				ISSUE: 33 AUTH: Act 24 CUSIP: 572427 TYPE: MTF (LT) PURPOSE: Street Improvements DATED: May 1, 2013 CALLABLE: 10/1/2022 @Par Fund 202			
	PRINCIPAL (6/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL (6/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL
2021	\$150,000	3.00%	\$64,540	\$214,540	\$65,000	3.00%	\$34,835	\$99,835	\$105,000	2.00%	\$24,963	\$129,963
2022	\$155,000	3.00%	\$60,040	\$215,040	\$70,000	3.00%	\$32,885	\$102,885	\$110,000	2.00%	\$22,813	\$132,813
2023	\$155,000	3.00%	\$55,390	\$210,390	\$85,000	3.00%	\$30,785	\$115,785	\$110,000	2.00%	\$20,613	\$130,613
2024	\$160,000	3.00%	\$50,740	\$210,740	\$90,000	3.00%	\$28,235	\$118,235	\$115,000	2.15%	\$18,276	\$133,276
2025	\$165,000	3.00%	\$45,940	\$210,940	\$90,000	3.00%	\$25,535	\$115,535	\$120,000	2.15%	\$15,750	\$135,750
2026	\$170,000	3.00%	\$40,990	\$210,990	\$95,000	3.00%	\$22,835	\$117,835	\$120,000	2.30%	\$13,080	\$133,080
2027	\$175,000	3.00%	\$35,890	\$210,890	\$100,000	3.00%	\$19,985	\$119,985	\$125,000	3.00%	\$9,825	\$134,825
2028	\$180,000	3.00%	\$30,640	\$210,640	\$100,000	3.00%	\$16,985	\$116,985	\$130,000	3.00%	\$6,000	\$136,000
2029	\$185,000	3.10%	\$25,240	\$210,240	\$105,000	3.10%	\$13,985	\$118,985	\$135,000	3.00%	\$2,025	\$137,025
2030	\$195,000	3.20%	\$19,505	\$214,505	\$105,000	3.20%	\$10,730	\$115,730				
2031	\$200,000	3.25%	\$13,265	\$213,265	\$110,000	3.25%	\$7,370	\$117,370				
2032	\$205,000	3.30%	\$6,765	\$211,765	\$115,000	3.30%	\$3,795	\$118,795				
2033												
2034												
2035												
2036												
2037												
2038												
2039												
2040												
	<u>\$2,095,000</u>		<u>\$448,945</u>	<u>\$2,543,945</u>	<u>\$1,130,000</u>		<u>\$247,960</u>	<u>\$1,377,960</u>	<u>\$1,070,000</u>		<u>\$133,345</u>	<u>\$1,203,345</u>

**City of Marshall
Summary of Existing Debt - All Funds
(by Issue Date)**

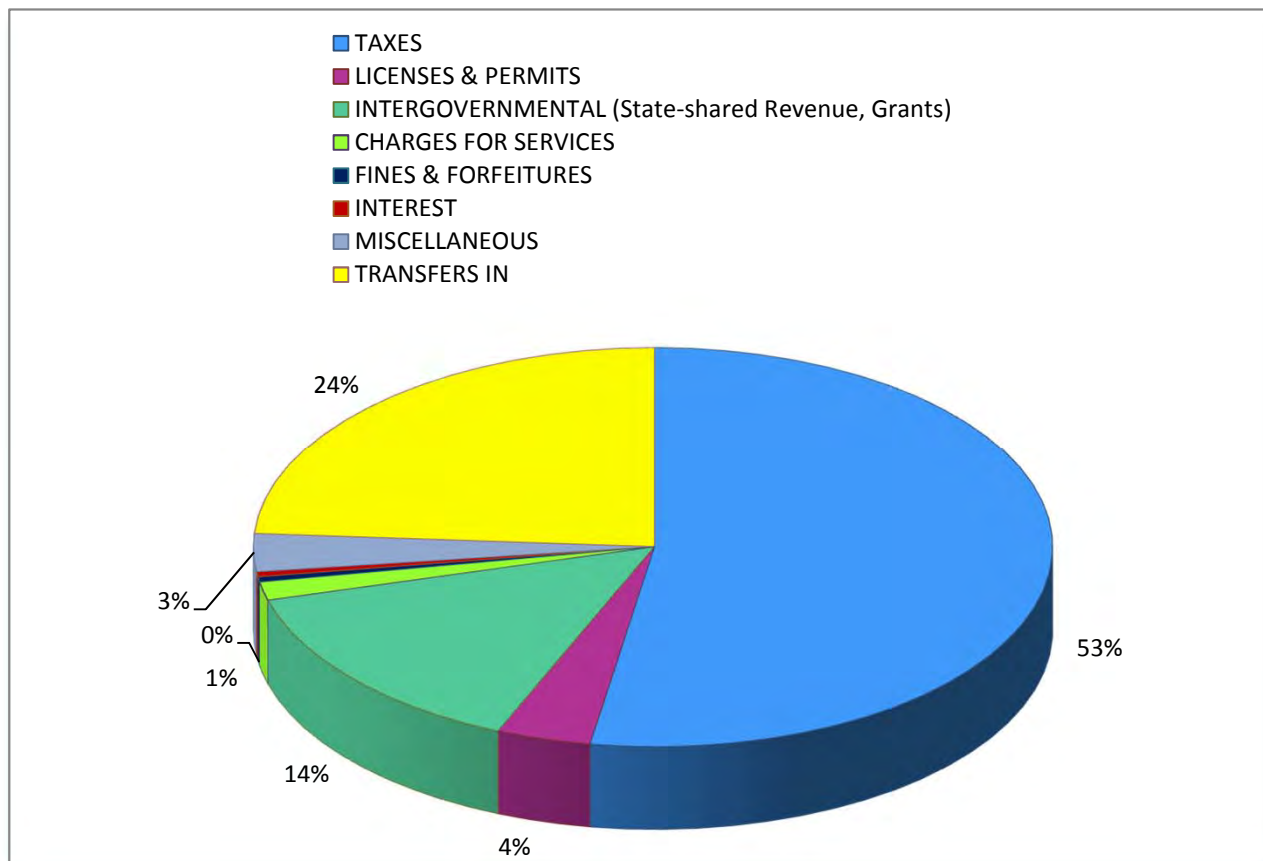
Fiscal Year	ISSUE: 34				ISSUE: 35				ISSUE: 36			
	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL 1/1 & 7/1	RATE	INTEREST 1/1 & 7/1	TOTAL	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL
2021	\$160,000	3.00%	\$172,550	\$332,550	\$39,813	2.36%	\$5,260	\$45,073	\$135,000	3.00%	\$102,150	\$237,150
2022	\$165,000	3.00%	\$167,750	\$332,750	\$40,775	2.36%	\$4,298	\$45,073	\$135,000	3.00%	\$98,100	\$233,100
2023	\$170,000	3.00%	\$162,800	\$332,800	\$41,744	2.36%	\$3,329	\$45,073	\$140,000	4.00%	\$94,050	\$234,050
2024	\$180,000	4.00%	\$156,000	\$336,000	\$42,736	2.36%	\$2,337	\$45,073	\$145,000	4.00%	\$88,450	\$233,450
2025	\$185,000	4.00%	\$148,800	\$333,800	\$43,747	2.36%	\$1,326	\$45,073	\$155,000	4.00%	\$82,650	\$237,650
2026	\$195,000	4.00%	\$141,400	\$336,400	\$23,159	2.36%	\$272	\$23,431	\$160,000	4.00%	\$76,450	\$236,450
2027	\$200,000	4.00%	\$133,600	\$333,600					\$165,000	4.00%	\$70,050	\$235,050
2028	\$210,000	4.00%	\$125,600	\$335,600					\$170,000	4.00%	\$63,450	\$233,450
2029	\$215,000	4.00%	\$117,200	\$332,200					\$180,000	4.00%	\$56,650	\$236,650
2030	\$225,000	4.00%	\$108,600	\$333,600					\$185,000	4.00%	\$49,450	\$234,450
2031	\$235,000	4.00%	\$99,600	\$334,600					\$195,000	4.00%	\$42,050	\$237,050
2032	\$245,000	4.00%	\$90,200	\$335,200					\$200,000	4.00%	\$34,250	\$234,250
2033	\$255,000	4.00%	\$80,400	\$335,400					\$210,000	3.00%	\$26,250	\$236,250
2034	\$265,000	4.00%	\$70,200	\$335,200					\$215,000	3.00%	\$19,950	\$234,950
2035	\$275,000	4.00%	\$59,600	\$334,600					\$220,000	3.00%	\$13,500	\$233,500
2036	\$285,000	4.00%	\$48,600	\$333,600					\$230,000	3.00%	\$6,900	\$236,900
2037	\$300,000	4.00%	\$37,200	\$337,200								
2038	\$310,000	4.00%	\$25,200	\$335,200								
2039	\$320,000	4.00%	\$12,800	\$332,800								
2040												
	<u>\$4,395,000</u>		<u>\$1,958,100</u>	<u>\$6,353,100</u>	<u>\$231,974</u>		<u>\$16,822</u>	<u>\$248,796</u>	<u>\$2,840,000</u>		<u>\$924,350</u>	<u>\$3,764,350</u>

City of Marshall
Summary of Existing Debt - All Funds
(by Issue Date)

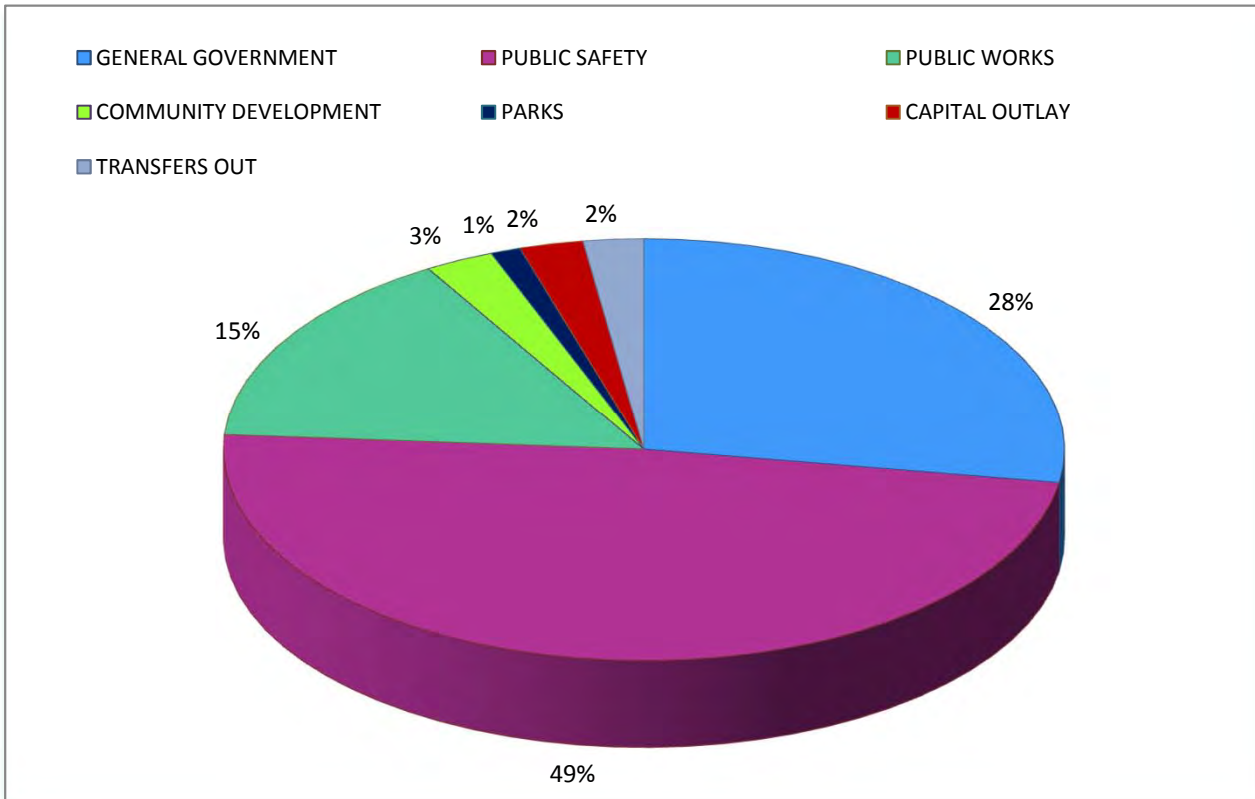
Fiscal Year Ending June 30	ISSUE: Purchase Lease #1 TYPE: Lease to Own PURPOSE: Motor Pool Vehicles DATED: February 8, 2018 Fund 582				ISSUE: Purchase Lease #2 TYPE: Lease to Own PURPOSE: Motor Pool Vehicles DATED: April 24, 2018 Fund 582				ISSUE: 37 TYPE: 2019 Water Revenue Bond PURPOSE: Various Water Improvements DATED: July 25, 2019 Fund 591				Total Existing Debt		
	PRINCIPAL	RATE	INTEREST	TOTAL	PRINCIPAL	RATE	INTEREST	TOTAL	PRINCIPAL	RATE	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
	2/7		2/7		4/15		4/15		4/1		4/1 & 10/1				
2021	\$136,757	3.64%	\$15,484	\$152,241	\$91,371	3.88%	\$11,054	\$102,425	\$90,000	3.00%	\$126,000	\$216,000	\$1,132,941	\$612,626	\$1,745,567
2022	\$141,735	3.64%	\$10,506	\$152,241	\$94,916	3.88%	\$7,509	\$102,425	\$100,000	3.00%	\$123,300	\$223,300	\$1,177,426	\$576,931	\$1,754,357
2023	\$146,894	3.64%	\$5,347	\$152,241	\$98,599	3.88%	\$3,826	\$102,425	\$110,000	3.00%	\$120,300	\$230,300	\$1,222,237	\$539,890	\$1,762,127
2024									\$120,000	3.00%	\$117,000	\$237,000	\$1,017,736	\$497,413	\$1,515,149
2025									\$130,000	3.00%	\$113,400	\$243,400	\$1,018,747	\$462,551	\$1,481,298
2026									\$140,000	3.00%	\$109,500	\$249,500	\$1,038,159	\$427,597	\$1,465,756
2027									\$150,000	3.00%	\$105,300	\$255,300	\$1,060,000	\$391,385	\$1,451,385
2028									\$160,000	3.00%	\$100,800	\$260,800	\$1,045,000	\$353,420	\$1,398,420
2029									\$175,000	3.00%	\$96,000	\$271,000	\$1,095,000	\$316,200	\$1,411,200
2030									\$190,000	3.00%	\$90,750	\$280,750	\$900,000	\$279,035	\$1,179,035
2031									\$205,000	3.00%	\$85,050	\$290,050	\$945,000	\$247,335	\$1,192,335
2032									\$220,000	3.00%	\$78,900	\$298,900	\$985,000	\$213,910	\$1,198,910
2033									\$235,000	3.00%	\$72,300	\$307,300	\$700,000	\$178,950	\$878,950
2034									\$255,000	3.00%	\$65,250	\$320,250	\$735,000	\$155,400	\$890,400
2035									\$270,000	3.00%	\$57,600	\$327,600	\$765,000	\$130,700	\$895,700
2036									\$290,000	3.00%	\$49,500	\$339,500	\$805,000	\$105,000	\$910,000
2037									\$310,000	3.00%	\$40,800	\$350,800	\$610,000	\$78,000	\$688,000
2038									\$330,000	3.00%	\$31,500	\$361,500	\$640,000	\$56,700	\$696,700
2039									\$350,000	3.00%	\$21,600	\$371,600	\$670,000	\$34,400	\$704,400
2040									\$370,000	3.00%	\$11,100	\$381,100	\$370,000	\$11,100	\$381,100
	<u>\$425,386</u>		<u>\$31,337</u>	<u>\$456,723</u>	<u>\$284,886</u>		<u>\$22,389</u>	<u>\$307,275</u>	<u>\$4,200,000</u>		<u>\$1,615,950</u>	<u>\$5,815,950</u>	<u>\$17,932,246</u>	<u>\$5,668,543</u>	<u>\$23,600,789</u>

FY 2021 GENERAL FUND REVENUES

TAXES	\$ 3,897,439	53%
LICENSES & PERMITS	282,000	4%
INTERGOVERNMENTAL (State-shared Revenue, Grants)	1,060,821	14%
CHARGES FOR SERVICES	109,500	1%
FINES & FORFEITURES	31,800	0%
INTEREST	30,000	0%
MISCELLANEOUS	226,623	3%
TRANSFERS IN	1,775,143	24%
TOTAL REVENUES	\$ 7,413,326	100%



FY 2021 GENERAL FUND EXPENDITURES		
GENERAL GOVERNMENT	\$ 2,041,214	28%
PUBLIC SAFETY	3,600,807	49%
PUBLIC WORKS	1,135,385	15%
COMMUNITY DEVELOPMENT	196,707	3%
PARKS	85,592	1%
CAPITAL OUTLAY	181,747	2%
TRANSFERS OUT	171,874	2%
TOTAL EXPENDITURES	\$ 7,413,326	100%



City of Marshall Summary of General Fund Debt

	ISSUE: 35 AUTH: CUSIP: N/A TYPE: Installment Purchase Agreement PURPOSE: Fire Department Pumper DATED: July 9, 2015 CALLABLE: Matures 07-09-2025 Fund 101				Total General Fund Debt		
Fiscal Year	PRINCIPAL	RATE	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
Ending June 30	(11/1)		(11/1)				
2021	\$40,775	2.36%	\$4,298	\$45,073	\$40,775	\$4,298	\$45,073
2022	\$41,744	2.36%	\$3,329	\$45,073	\$41,744	\$3,329	\$45,073
2023	\$42,736	2.36%	\$2,337	\$45,073	\$42,736	\$2,337	\$45,073
2024	\$43,747	2.36%	\$1,326	\$45,073	\$43,747	\$1,326	\$45,073
2025	\$23,159	2.36%	\$272	\$23,431	\$23,159	\$272	\$23,431
	<u>\$231,065</u>		<u>\$17,731</u>	<u>\$248,796</u>	<u>\$231,065</u>	<u>\$17,731</u>	<u>\$248,796</u>

General Fund Revenues

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected	% Change
Taxes							
Current Property Taxes	3,190,587	3,202,634	3,316,164	3,379,114	3,580,132	3,623,563	5.9%
Property Taxes - Prior Years	376	1,661	460	375	375	375	0.0%
Tax Collection Fee	118,684	117,000	122,768	124,993	133,932	135,567	7.2%
Delinquent Personal Property Taxes	9,955	4,950	9,216	6,000	6,000	6,000	0.0%
Local Comm Stabilization Share Tax	175,615	194,041	180,387	110,000	150,000	150,000	36.4%
Penalties & Interest on Taxes	26,310	20,214	22,153	27,000	27,000	27,000	0.0%
Total Taxes	3,521,527	3,540,500	3,651,148	3,647,482	3,897,439	3,942,505	6.9%
Licenses & Permits							
General (Bicycle, Amusement Device, Other)	1,041	1,555	5,268	2,000	2,000	2,000	0.0%
Building, Mechanical, Plumbing, Electrical, etc.	87,401	134,948	117,521	145,000	145,000	145,000	0.0%
Applications - MMLA		5,000	35,000	18,000	135,000	135,000	650.0%
Total Licenses & Permits	88,442	141,503	157,789	165,000	282,000	282,000	70.9%
Intergovernmental							
State Grant	2,541						
Federal Grants	23,406			58,314	129,716	129,716	122.4%
Local Units - PSB Rent	127,831	145,003	134,605	162,930	162,930	162,930	0.0%
Liquor License Refund	8,731	8,803	9,031	8,500	8,500	8,500	0.0%
Sales Tax (Revenue Sharing)	678,605	698,620	727,192	736,000	759,675	759,675	3.2%
Contract Revenue - Albion Assessing	45,650	45,650	-	-	-	-	N/A
Total Intergovernmental	886,764	898,076	870,828	965,744	1,060,821	1,060,821	9.8%
Charges for Services							
Charges for Services - Fees	5,188	3,705	5,565	10,150	10,000	10,000	-1.5%
Charges for Services - FOIA	27						
Charges for Services - Planning and Zoning	875	2,290	1,100	2,000	2,000	2,000	0.0%
Charges for Services - Compost		10,090	7,380	10,000	10,000	10,000	0.0%
Charges for Services - Sales	41,369	41,438	35,212	41,500	41,500	41,500	0.0%
Charges for Services - Cemetery	650	1,300	-	1,000	1,000	1,000	0.0%
Rents	48,747	34,491	51,716	45,000	45,000	45,000	0.0%
Total Charges for Services	96,856	93,314	100,973	109,650	109,500	109,500	-0.1%
Fines & Forfeits							
Civil Infractions	877	75	60	27,500	15,000	15,000	-45.5%
Charges for Services - Parking Violations	1,729	2,365	4,758	1,800	1,800	1,800	0.0%
District Court Ordinance Fines	62,607	22,374	24,465	19,000	15,000	15,000	-21.1%
Total Fines & Forfeits	65,213	24,814	29,283	48,300	31,800	31,800	-34.2%
Interest	22,346	38,561	53,828	30,000	30,000	30,000	0.0%
Miscellaneous							
Miscellaneous	179,463	284,124	129,499	116,723	116,763	116,763	0.0%
Cable Commissions	65,794	74,616	48,263	65,000	65,000	65,000	0.0%
Contribution from Other Sources - School Reimbursement	32,393		400		19,860	19,860	N/A
Contribution - MMMLA			-	25,000	25,000	25,000	0.0%
Sale of Fixed Assets	81,605		3,908				
Total Miscellaneous	359,255	358,740	182,070	206,723	226,623	226,623	9.6%
Transfers In							
Contributions-DDA & LDFA		56,241	145,000	139,414	238,964	123,289	71.4%
Contributions-Other Funds	1,751,419	1,508,589	1,526,199	1,540,506	1,536,179	1,549,255	-0.3%
Total Transfers In	1,751,419	1,564,830	1,671,199	1,679,920	1,775,143	1,672,544	5.7%
Total General Fund Only	6,791,822	6,660,338	6,717,118	6,852,819	7,413,326	7,355,793	8.2%
Marshall Regional Law Enforcement	295,236	356,582	312,893	318,679	368,679	368,679	15.7%
Recreation	386,484	424,957	406,683	428,968	538,242	435,283	25.5%
Farmer's Market	27,570	26,450	21,984	30,815	29,840	29,840	-3.2%
Airport	144,405	143,333	154,245	188,920	345,420	175,920	82.8%
Total General Fund Revenues	7,645,517	7,611,660	7,612,923	7,820,201	8,695,507	8,365,515	11.2%

General Fund Expenditures

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected	
General Government							
City Council	3,566	3,052	4,824	5,011	5,014	5,016	0.1%
City Manager	192,861	167,127	173,103	296,637	264,703	275,932	-10.8%
Assessor	155,392	134,807	67,472	69,362	71,010	72,264	2.4%
City Attorney	65,165	48,308	64,228	55,000	55,000	55,000	0.0%
Human Resources	88,391	85,698	83,463	90,155	95,609	101,046	6.0%
Clerk	103,535	86,773	102,700	57,878	72,081	63,522	24.5%
Finance/Treasurer	514,522	492,974	514,280	571,536	560,046	583,254	-2.0%
City Hall	73,462	71,490	72,018	86,510	97,704	99,689	12.9%
Chapel	372	886	525	3,972	4,643	4,716	16.9%
Other City Property	29,333	32,760	35,590	36,000	56,000	56,000	55.6%
Non-Departmental	521,517	536,771	575,406	733,900	637,523	701,476	-13.1%
PSB Operations	139,168	93,671	120,087	120,688	121,881	123,335	1.0%
Total General Government	1,887,284	1,754,317	1,813,696	2,126,649	2,041,214	2,141,250	-4.0%
Public Safety							
Police	1,636,311	1,743,756	1,792,257	2,009,827	2,024,970	2,118,888	0.8%
Crossing Guards	11,356	11,403	11,131	12,749	8,670	8,842	-32.0%
Dispatch	108,635	110,470	114,059	117,000	123,200	123,200	5.3%
Code Enforcement				18,881	25,881	26,400	37.1%
Fire	1,031,408	1,028,514	1,100,031	1,237,182	1,418,086	1,485,127	14.6%
Total Public Safety	2,787,710	2,894,143	3,017,478	3,395,639	3,600,807	3,762,457	6.0%
Public Works							
Cemetery	180,996	158,482	146,567	172,590	170,533	173,083	-1.2%
Streets	704,887	692,792	703,947	843,489	886,169	909,248	5.1%
Engineering	43,756	25,797	33,489	35,367	52,413	52,575	48.2%
Compost	76,761	18,965	26,700	37,058	26,270	26,489	-29.1%
Total Public Works	1,006,400	896,036	910,703	1,088,504	1,135,385	1,161,395	4.3%
Community Development							
Building Inspection - Code Enforcement	135,384	131,791	117,802	134,955	138,527	142,456	2.6%
Planning & Zoning	88,656	57,658	11,690	79,657	58,180	60,862	-27.0%
Total Community Development	224,040	189,449	129,492	214,612	196,707	203,318	-8.3%
Parks							
Parks	101,911	75,295	74,322	88,961	85,592	78,020	-3.8%
Total Parks	101,911	75,295	74,322	88,961	85,592	78,020	-3.8%
Capital Outlay							
Capital Improvements	26,285	289,983	59,018	165,100	181,747	70,500	10.1%
Total Capital Outlay	26,285	289,983	59,018	165,100	181,747	70,500	10.1%
Transfers Out	615,145	95,475	113,984	155,535	171,874	103,174	10.5%
Total General Fund Only	6,648,775	6,194,698	6,118,693	7,235,000	7,413,326	7,520,114	2.5%
Marshall Regional Law Enforcement	332,010	292,529	283,458	327,221	377,661	382,056	15.4%
Recreation	393,410	422,847	398,514	443,554	538,242	454,652	21.3%
Farmer's Market	15,406	18,337	23,389	25,743	34,154	34,363	32.7%
Airport	173,663	149,108	155,887	188,036	338,241	182,699	79.9%
Total General Fund Operating Expenditures	7,563,264	7,077,519	6,979,941	8,219,554	8,701,624	8,573,884	5.9%
Excess of Revenues Over (Under) Expenditures	82,253	534,141	632,982	(399,353)	(6,117)	(208,369)	

City of Marshall

GENERAL FUND		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
<i>Summary of Revenue</i>							
101-000-402.00	Current Property Taxes	3,190,587	3,202,634	3,316,164	3,379,114	3,580,132	3,623,563
101-000-404.00	Property Taxes - Prior Years	376	1,661	460	375	375	375
101-000-405.00	Tax Collection Fees	118,684	117,000	122,768	124,993	133,932	135,567
101-000-420.00	Delinquent Personal Prop Taxes	9,955	4,950	9,216	6,000	6,000	6,000
101-000-441.00	Local Community Stabilization Share Taxes	175,615	194,041	180,386	110,000	150,000	150,000
101-000-445.00	Penalties & Int. on Taxes	26,310	20,214	22,153	27,000	27,000	27,000
101-000-451.00	Licenses and Permits	1,041	1,555	5,268	2,000	2,000	2,000
101-000-451.01	Permits	87,401	134,948	117,521	145,000	145,000	145,000
101-000-451.02	Application - MMMLA	0	5,000	35,000	18,000	135,000	135,000
101-000-452.00	Cable Commissions	65,794	74,616	48,263	65,000	65,000	65,000
101-000-505.00	Federal Grant	23,406	0	0	58,314	129,716	129,716
101-000-540.00	State Grants	2,541	0	0	0	0	0
101-000-543.00	Liquor License Refund	8,731	8,803	9,031	8,500	8,500	8,500
101-000-574.00	State Shared Rev-Constitutiona	565,969	582,148	608,826	618,000	637,775	637,775
101-000-574.01	State Shared Rev-StatutoryEVIP	112,636	116,472	118,366	118,000	121,900	121,900
101-000-588.00	Contributions from Local Units	127,831	145,003	145,000	162,930	162,930	162,930
101-000-588-10	Contributions		180,400	(2,400)	0	0	0
101-000-601.00	NSF Revenue	40		40	150	40	40
101-000-607.00	Charges for Services - Fees	5,148	3,705	5,525	10,000	10,000	10,000
101-000-607.01	Charges for Services - FOIA	27		0	0	0	0
101-000-607.02	Charges for Ser.-Plan & Zone	875	2,290	1,100	2,000	2,000	2,000
101-000-626.00	Charges for Service - Compost		10,090	7,380	10,000	10,000	10,000
101-000-627.06	CONTRACT REVENUE - ALBION	45,650	45,650	0	0	0	0
101-000-642.00	Charges for Services - Sales	41,369	41,438	35,212	41,500	41,500	41,500
101-000-642.01	Charges for Serv-Columbarium	650	1,300	0	1,000	1,000	1,000
101-000-658.00	Parking Violations	1,729	2,365	4,758	1,800	1,800	1,800
101-000-659.00	District Court - Ord. Fines	62,607	22,374	24,464	19,000	15,000	15,000
101-000-659.01	Civil Infractions	877	75	60	27,500	15,000	15,000
101-000-665.00	Interest	22,346	38,561	53,828	30,000	30,000	30,000
101-000-667.00	Rents	48,747	34,491	51,716	45,000	45,000	45,000
101-000-669.00	Amortization of Prem & Discount	1,200					
101-000-671.00	Miscellaneous Revenue	139,027	103,603	129,453	116,723	116,723	116,723
101-000-675.00	Contrib. from Other Sources	39,205	56,241	137,005	164,414	283,824	168,149
101-000-676.00	Reimbursement	32,393		400			
101-000-681.00	Sales of Fixed Assets	5,605		3,908			
101-000-693.00	GAIN\LOSS- SALES OF ASSETS	76,000					
101-000-694.00	Cash - over & short	31	121	46			
101-000-698.00	Proceeds from Bonds/Notes						
101-000-699.00	Transfers From Other Funds	1,751,419	1,508,589	1,526,199	1,540,506	1,536,179	1,549,255
	General Fund Revenue - Total	6,791,822	6,660,338	6,717,116	6,852,819	7,413,326	7,355,793

GENERAL FUND		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
		Actual	Actual	Actual	Adopted	Proposed	Projected
Summary of Dept Totals							
Expenditures							
101-101	City Council - Expenditures:	3,566	3,052	4,824	5,011	5,014	5,016
101-172	City Manager - Expenditures:	192,861	167,127	173,103	296,637	264,703	275,932
101-209	Assessor - Expenditures:	155,392	134,807	67,472	69,362	71,010	72,264
101-210	City Attorney - Expenditures:	65,165	48,308	64,228	55,000	55,000	55,000
101-226	Human Resources - Expenditures:	88,391	85,698	83,463	90,155	95,609	101,046
101-250	Clerk - Expenditures:	103,535	86,773	102,700	57,878	72,081	63,522
101-260	Finance/Treasurer - Expenditures:	514,522	492,974	514,280	571,536	560,046	583,254
101-265	City Hall - Expenditures:	73,462	71,490	72,018	86,510	97,704	99,689
101-266	Chapel - Expenditures:	372	886	525	3,972	4,643	4,716
101-269	Other City Property - Expenditures:	29,333	32,760	35,590	36,000	56,000	56,000
101-276	Cemetery - Expenditures:	180,996	158,482	146,567	172,590	170,533	173,083
101-294	Non-Departmental - Expenditures:	1,136,662	632,246	689,390	889,435	809,397	804,650
101-301	Police - Expenditures:	1,636,311	1,743,756	1,792,257	2,009,827	2,024,970	2,118,888
101-316	Crossing Guards - Expenditures:	11,356	11,403	11,131	12,749	8,670	8,842
101-325	Dispatch - Expenditures:	108,635	110,470	114,059	117,000	123,200	123,200
101-334	Code Enforcement - Expenditures:				1,881	25,881	26,400
101-336	Fire - Expenditures:	1,031,408	1,028,514	1,100,031	1,237,182	1,418,086	1,485,127
101-371	Inspections - Expenditures:	135,384	131,791	117,802	134,955	138,527	142,456
101-410	Planning & Zoning - Expenditures:	88,656	57,658	11,690	79,657	58,180	60,862
101-441	Streets - Expenditures:	704,887	692,792	703,947	843,489	886,169	909,248
101-442	Compost - Expenditures:	76,761	18,965	26,700	37,058	26,270	26,489
101-447	Engineering - Expenditures:	43,756	25,797	33,489	35,367	52,413	52,575
101-540	PSB Operations - Expenditures:	139,168	93,671	120,087	120,688	121,881	123,335
101-774	Parks - Expenditures:	101,911	75,295	74,322	88,961	85,592	78,020
101-900	Capital Improvement - Expenditures:	26,285	289,983	59,018	165,100	181,747	70,500
	General Fund Expenditures Total:	6,648,775	6,194,698	6,118,693	7,218,000	7,413,326	7,520,114
Excess of Revenues Over (Under) Expenditures		143,047	465,640	598,423	(365,181)	0	(164,321)

ALLOCATED POSITIONS: GENERAL FUND

CITY MANAGER

Job Description	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
City Manager	1.00	1.00	1.00	1.00	1.00	1.00
Director of Special Projects	0.10	0.00	0.00	1.00	0.70	0.70
Total	1.10	1.00	1.00	2.00	1.70	1.70

ASSESSOR

Job Description	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
Assessor	1.00	1.00	1.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	0.00	0.00	0.00	0.00
Total	2.00	2.00	1.00	0.00	0.00	0.00

HUMAN RESOURCES

Job Description	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
Human Resources Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00	1.00

CLERK

Job Description	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
Clerk	0.50	1.00	1.00	0.50	0.50	0.50
Total	0.50	1.00	1.00	0.50	0.50	0.50

FINANCE/TREASURER

Job Description	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00
Treasurer	1.00	1.00	1.00	1.00	1.00	1.00
Purchasing Agent	1.00	1.00	1.00	1.00	1.00	1.00
Accountant-Utility Billing-Payroll-Accounts Payable	3.00	3.00	3.00	3.00	3.00	3.00
Receptionist/Cashier	1.00	0.00	0.00	0.50	0.50	0.50
Total	7.00	6.00	6.00	6.50	6.50	6.50

CITY HALL

Job Description	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
Facilities Manager	0.10	0.10	0.10	0.10	0.10	0.10
Total	0.10	0.10	0.10	0.10	0.10	0.10

CEMETERY

Job Description	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
DPW Superintendent	0.25	0.25	0.25	0.25	0.25	0.25
Administrative Assistant	0.05	0.00	0.00	0.00	0.00	0.00
Equipment Operator	0.80	0.00	0.00	0.00	0.00	0.00
Total	1.10	0.25	0.25	0.25	0.25	0.25

POLICE						
Job Description	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
Director of Public Safety	0.50	0.50	0.50	0.50	0.50	0.50
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00
Lieutenant	1.00	1.00	1.00	1.00	0.00	1.00
Sergeant	3.00	3.00	3.00	4.00	4.00	4.00
Patrolman	11.00	8.00	8.00	8.00	10.00	10.00
Total	16.50	13.50	13.50	14.50	15.50	16.50
FIRE						
Job Description	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
Director of Public Safety	0.50	0.50	0.50	0.50	0.50	0.50
Fire Chief	1.00	0.00	0.00	0.00	1.00	1.00
Captain	3.00	3.00	3.00	3.00	3.00	3.00
Lieutenant	4.00	4.00	4.00	4.00	4.00	4.00
Total	8.50	7.50	7.50	7.50	8.50	8.50
INSPECTION						
Job Description	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
Director of Special Projects	0.25	0.25	0.00	0.00	0.10	0.10
Building Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Receptionist	0.05	0.00	0.00	0.00	0.40	0.40
Total	1.30	1.25	1.00	1.00	1.50	1.50
PLANNING & ZONING						
Job Description	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
Clerk	0.65	0.75	0.00	0.50	0.50	0.50
Receptionist	0.05	0.00	0.00	0.00	0.00	0.00
Total	0.70	0.75	0.00	0.50	0.50	0.50
STREETS						
Job Description	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
Director of Public Services	0.35	0.35	0.35	0.35	0.35	0.35
DPW Superintendent	0.55	0.55	0.55	0.55	0.55	0.55
Facilities Manager	0.05	0.05	0.05	0.05	0.05	0.05
GIS Specialist	0.00	0.00	0.00	0.00	0.00	0.00
Receptionist	0.25	0.00	0.00	0.00	0.10	0.10
DPW Supervisor	0.80	0.00	0.00	0.00	0.00	0.00
Equipment Operator	6.20	7.00	7.00	7.00	7.00	7.00
Total	8.20	7.95	7.95	7.95	8.05	8.05
ENGINEERING						
Job Description	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
Director of Public Services	0.10	0.10	0.10	0.10	0.15	0.15
GIS Specialist	0.50	0.25	0.25	0.33	0.33	0.33
Receptionist	0.05	0.00	0.00	0.00	0.00	0.00
Total	0.65	0.35	0.35	0.43	0.48	0.48

PSB OPERATIONS

Job Description	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
Facilities Manager	0.20	0.20	0.20	0.20	0.20	0.20
Total	0.20	0.20	0.20	0.20	0.20	0.20

PARKS

Job Description	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
DPW Superintendent	0.05	0.05	0.05	0.05	0.05	0.05
Environmental Specialist	0.45	0.00	0.00	0.00	0.00	0.00
Equipment Operator	0.50	0.00	0.00	0.00	0.00	0.00
Total	1.00	0.05	0.05	0.05	0.05	0.05

TOTAL GENERAL FUND FTE's	49.35	41.90	39.90	41.98	44.33	45.33
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CITY COUNCIL

Article II of the City Charter dictates the composition, qualifications, terms, compensation, powers, and prohibitions of the City Council. The City Charter can be found at the City's website www.cityofmarshall.com/council.

The City Council is comprised of the Mayor and six Councilmembers. Five of the Councilmembers are nominated from their Ward and the sixth member is from At-Large. Councilmembers are elected for four-year terms. The Mayor is elected every two years. The current members of the City Council are:

- Mayor Joe Caron (term expires December 31, 2020)
- Councilmember At Large Ryan Traver (term expires December 31, 2020)
- Councilmember First Ward Scott Wolfersberger (term expires December 31, 2022)
- Councilmember Second Ward Nick Metzger (term expires December 31, 2020)
- Councilmember Third Ward Jacob Gates (term expires December 31, 2022)
- Councilmember Fourth Ward Michael McNeil (term expires December 31, 2020)
- Councilmember Fifth Ward Ryan Underhill (term expires December 31, 2022)

City Charter Section 2.04 states that the Mayor shall receive an annual salary of \$500 and the Councilmembers receive a \$300 annual salary. The Council's general powers and duties are described in the City Charter Section 2.05.

City of Marshall

CITY COUNCIL		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures							
101-101-703.00	Part-time Salaries	2,300	2,300	2,278	2,300	2,300	2300
101-101-715.00	Social Security	176	176	174	176	176	176
101-101-721.00	Workers Compensation	124	43	54	124	124	124
101-101-740.00	Operating Supplies	193	10	650	126	129	131
101-101-810.00	Dues & Memberships	285	200	85	285	285	285
101-101-860.00	Transportation & Travel	398	52	816	1,000	1,000	1000
101-101-958.00	Education & Training	90	271	766	1,000	1,000	1000
	City Council - Expenditures:	3,566	3,052	4,823	5,011	5,014	5,016

CITY MANAGER

Section 2.11 of the City Charter allows the appointment of a City Manager. Section 3.02 of the City Charter designates the City Manager as the Chief Administrative Officer of the City. The Manager is appointed by and responsible to the City Council for the administration of all affairs delegated to the Manager by the City Charter and Council. The Manager serves for indefinite term by a two-thirds vote of the entire Council. Tom Tarkiewicz assumed the duties of City Manager on March 13, 2009.

The major responsibilities of the City Manager include:

- Providing recommendations to the City Council concerning policy making.
- Directs the four City Directors to assure the policies of the City Council and the provisions of the City Charter are executed.
- Recommend and implement the goals established by the City Council.
- Implementation of the City budget and capital improvement program.

Currently, the City Manager is a member of the following Boards and Committees:

- Downtown Development Authority
- Local Development Finance Authority
- Northeast Marshall Neighborhood Improvement Authority
- South Marshall Neighborhood Improvement Authority
- Michigan South Central Power Agency
- Marshall Community Foundation
- Marshall Area Economic Development Alliance

The FY 2021 City Manager's budget includes the funding of a portion of the Director of Special Projects position. This position will support the City team on completing projects and the Strategic Plan goals.

City of Marshall

CITY MANAGER		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures							
101-172-702.00	Payroll	122,501	115,844	118,161	200,990	181,821	187,275
101-172-702.01	Other Fringe Benefits-taxable	1,620	1,500	1,500	1,500	3,600	3,600
101-172-715.00	Social Security	9,397	8,917	9,044	15,490	14,185	14,602
101-172-716.00	Hospitalization	17,667	14,765	17,035	37,705	20,301	21,925
101-172-717.00	Life Insurance	371	410	420	543	567	567
101-172-718.00	Retirement DB	34,098	17,680	18,870	21,577	25,423	28,982
101-172-718.10	Retirement DC				8,000	5,768	5,941
101-172-721.00	Workers Compensation	391	261	315	500	500	500
101-172-727.00	Office Supplies	61	66	47	72	75	77
101-172-810.00	Dues & Memberships	1,287	1,307	1,550	1,320	3,100	3,100
101-172-850.00	Communications	719	0	0	0	0	0
101-172-860.00	Transportation & Travel	402	827	383	900	1,800	1,800
101-172-941.00	Motor Pool Equip Rental	1,335	1,587	1,755	2,300	2,300	2,300
101-172-941.01	Data Processing	2,557	3,457	3,457	5,190	4,013	4,013
101-172-958.00	Education & Training	455	506	565	550	1,250	1,250
	City Manager - Expenditures:	192,861	167,127	173,102	296,637	264,703	275,932

ASSESSING DEPARTMENT

The Assessing Department is responsible for establishing assessed values of all taxable property for the equitable distribution of the property tax burden in accordance with Michigan's General Property Tax Act and various other applicable State statutes. The City currently contracts with Mr. Edward VanderVries for assessing services as follows:

To annually identify and inventory all property within the city and determine value based on the requirements of the General Property tax Act.

To annually provide the property owners of Marshall with fair and equitable assessments.

To accurately and timely process all property transfer information in compliance with applicable State laws.

To provide administrative oversight to the Land Division Ordinance and the processing of all splits and combinations.

To process Special Act requests (Industrial Facilities Exemptions, Obsolete Property Rehabilitation, etc.)

To prepare the warrant for the collection of property taxes.

City of Marshall

ASSESSOR		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY2022 Projected
Expenditures							
101-209-702.00	Payroll	89,893	75,064	2,318	0	0	0
101-209-702.01	Other Fringe Benefits-taxable	0	0	0	0	0	0
101-209-703.00	Part-Time Salaries	0	7,628	1,320	1,200	1,200	1,200
101-209-704.00	Overtime Salaries	0	23	0	0	0	0
101-209-715.00	Social Security	6,307	5,626	174	92	92	92
101-209-716.00	Hospitalization	31,170	20,060	48	0	0	0
101-209-717.00	Life Insurance	161	147	(6)	0	0	0
101-209-718.10	Retirement - D/C	8,833	7,891	1,118	0	0	0
101-209-721.00	Workers Compensation	362	986	0	0	0	0
101-209-727.00	Office Supplies	816	495	0	1,000	1,000	1,020
101-209-740.00	Operating Supplies	451	11	0	500	500	510
101-209-801.00	Professional Services	0	0	0	0		0
101-209-810.00	Dues & Memberships	405	285	0	0		0
101-209-820.00	Contracted Services	5,477	7,639	55,598	60,000	61,200	62,424
101-209-850.00	Communications	1,679	961	528	540	540	540
101-209-860.00	Transportation & Travel	2,010	1,428	0	200	200	200
101-209-901.00	Advertising	0	286	263	300	300	300
101-209-941.00	Motor Pool Equip Rental	653	106	0	100	0	0
101-209-941.01	Data Processing	5,200	6,111	6,111	5,430	5,978	5,978
101-209-958.00	Education & Training	1,975	60	0		0	0
Assessor - Expenditures:		155,392	134,807	67,472	69,362	71,010	72,264

CITY ATTORNEY

The City Attorney is recommended by the Mayor and approved by the Council. This appointment occurs in May following each regular City election by the City Council for a two year term. This appointment is required by the City Charter Section 2.10 (b).

David Revore has served as the City Attorney since 2018. The City Attorney is assisted by other counsel, John Brundage and John Sullivan. Labor Attorneys Doug Callander and Leigh Schultz of Miller-Canfield are consulted on labor issues.

Legal fees which are related to an Enterprise Fund are charged to the appropriate fund. Legal costs will increase as more economic development occurs for the preparation of development agreements, reviewing professional service contracts and sale of City owned properties. Also, the South and Northeast Neighborhood Improvement Authorities will require Development Agreements to be negotiated.

City of Marshall

CITY ATTORNEY		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures							
101-210-801.00	Professional Services	65,165	48,308	64,228	55,000	55,000	55,000
	City Attorney - Expenditures:	65,165	48,308	64,228	55,000	55,000	55,000

HUMAN RESOURCES

It is the mission of the Human Resources Department to service the overall personnel needs of the City by hiring and retaining qualified personnel to assist with the implementation of City Council's Strategic Goals. This includes administering personnel policies, ensuring the City is in compliance with State and Federal laws, marketing of vacant positions, approval for Family/Medical Leave, administering CDL compliance, and monitoring the employee benefits package.

The Human Resources Coordinator is responsible for most of the HR related duties. Labor negotiations, a large component of the human resources, is handled directly by the City Manager, with the Human Resources Coordinator assisting as staff support for record keeping, conducting surveys, and statistical analysis.

Directors and Department Heads, with support from the Human Resources Coordinator, take a very active role in managing the day-to-day HR functions of their respective Departments. This team approach to personnel management works well.

The City offers its employees a market competitive wage and a solid benefit package including health, dental, optical, and life insurance, paid vacation, paid sick leave, twelve paid holidays, and a retirement plan through the Municipal Employees' Retirement System. Optional items include short and long-term disability insurance, additional life insurance, and a 457 investment plan. Depending on the employee's work responsibilities, full uniforms may be furnished.

City of Marshall

HUMAN RESOURCES		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	Fy 2021 Proposed	FY 2022 Projected
Expenditures							
101-226-702.00	Payroll	47,615	47,450	48,390	49,358	50,345	51,352
101-226-702.01	Other Fringe Benefits-taxable	1,500	1,500	1,500	1,500	1,500	1,500
101-226-715.00	Social Security	3,329	3,482	3,565	3,891	3,966	4,043
101-226-716.00	Hospitalization	19,072	21,025	17,846	21,526	24,109	27,002
101-226-717.00	Life Insurance	118	127	131	130	130	130
101-226-718.00	Retirement	13,010	7,160	7,727	8,836	10,411	11,869
101-226-721.00	Workers Compensation	185	104	129	185	185	185
101-226-727.00	Office Supplies	313	89	300	318	300	300
101-226-740.00	Operating Supplies	0	0	1	53	54	55
101-226-801.00	Professional Services	150	1,175	707	520	500	500
101-226-810.00	Dues & Memberships	100	0	0	100	100	100
101-226-820.00	Contracted Services	14	0	0	15	15	16
101-226-850.00	Communications	719	0	0	0	0	0
101-226-860.00	Transportation & Travel	0	0	0	100	300	300
101-226-901.00	Advertising	302	809	390	1,000	1,000	1,000
101-226-941.00	Motor Pool Equip Rental	0	0	0	0	0	0
101-226-941.01	Data Processing	1,874	2,687	2,687	2,373	2,294	2,294
101-226-958.00	Education & Training	90	90	90	250	400	400
	Human Resources - Expenditures:	88,391	85,698	83,463	90,155	95,609	101,046

CITY CLERK

The City Clerk, in accordance with Section 2.10 of the Marshall City Charter, shall hold office by virtue of appointment by the City Manager. Trisha Nelson was appointed as City Clerk on December 3, 2012. The City Clerk's office is located on the second floor of City Hall and the hours of operation are Monday – Friday 8:00 a.m. to 5:00 p.m.

The Clerk's office participates in almost every aspect of communication for and by the City. This includes Council minutes, notice for Council public hearings and other various boards, administering oaths, ordinance review/codification, and signing of official bonds, contracts or agreements. The Clerk also acts as custodian of all official papers, documents and records pertaining to the City of Marshall.

The City Clerk oversees all elections held in the City of Marshall, working in coordination of the Calhoun County Clerk. Elections in Marshall are run with honesty and integrity and are in compliance with all federal, state, and local laws.

City of Marshall

CLERK		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures							
101-250-702.00	Payroll	45,665	45,185	49,130	25,502	26,012	26,532
101-250-702.01	Other Fringe Benefits-taxable	1,200	1,300	1,400	750	750	750
101-250-703.00	Part-Time Salaries	1,345	0	5,362	1,000	6,000	1,000
101-250-715.00	Social Security	3,356	3,401	3,700	2,085	2,506	2,164
101-250-716.00	Hospitalization	18,814	19,169	21,421	10,763	12,055	13,501
101-250-717.00	Life Insurance	113	121	130	66	66	66
101-250-718.00	Retirement	12,477	6,867	7,411	5,000	5,380	6,133
101-250-721.00	Workers Compensation	179	110	124	180	180	180
101-250-727.00	Office Supplies	162	51	168	200	200	204
101-250-740.00	Operating Supplies	0	74	20	0	0	0
101-250-801.00	Professional Services	0	1,832	689	2,000	2,040	2,081
101-250-810.00	Dues & Memberships	245	245	230	245	245	245
101-250-820.00	Contracted Services	1,426	994	994	1,450	1,450	1,479
101-250-830.00	Elections	12,441	1,217	4,618	3,000	9,000	3,000
101-250-850.00	Communications	719	0	0	0	0	0
101-250-860.00	Transportation & Travel	0	9	0	150	150	150
101-250-901.00	Advertising	4,019	3,511	4,565	4,000	4,500	4,590
101-250-941.00	Motor Pool Equip Rental	0	0	52		100	
101-250-941.01	Data Processing	1,374	2,687	2,687	1,187	1,147	1,147
101-250-958.00	Education & Training	0	0	0	300	300	300
	Clerk - Expenditures:	103,535	86,773	102,701	57,878	72,081	63,522

FINANCE - TREASURER

The Finance Department is responsible for all tax collection, cash receipting, utility billing, budgeting, payments, payroll, assessing, purchasing and all other financial transactions involving City funds.

TREASURER

The City Treasurer is appointed by the City Manager pursuant to Section 2.10 of the Marshall City Charter. The current City Treasurer, William Dopp, was appointed by council and began employment on April 4, 2016. The Treasurer serves as general accountant for the City and is responsible for all of the accounting, audit preparation, and the accounting of all fixed assets. Treasurer is also responsible for the cash receipting of all revenue of the City, depositing such funds, and reconciling all bank accounts.

The City Treasurer is responsible for creating the summer and winter tax rolls, printing and mailing tax bills, collection of all tax revenue, distribution of tax revenue to other taxing jurisdictions, and turning over to the County Treasurer all delinquent real property taxes for collection. In 2019, nearly 6,900 tax bills were printed and mailed to taxpayers totaling \$12,701,871.

Council Goals: To assure accurate, fair and timely tax collections to support City operations and assure support for economic development activities.

PURCHASING

The purchasing function involves the procurement of materials, supplies, equipment, and services at the lowest possible cost consistent with the quality needed to meet the required standards. In an effort to create uniformity and cost savings, the City is continuing to reorganize from de-centralized purchasing to centralized purchasing. A purchasing policy has been developed based off of the City Ordinance and Charter to outline methods for executing purchases, define authority, and establish guidelines for the City. A purchasing website has been created to feature current proposals out for bid as well as a place for prospective vendors to register with the City.

Council Goals: To support City operations in providing quality goods and services in a timely manner at the most competitive prices. This effort will assure that the City will have the necessary material to support the Council's goals and activities.

City of Marshall

FINANCE/TREASURER		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures							
101-260-702.00	Payroll	285,715	275,956	281,505	302,085	291,394	300,136
101-260-702.01	Other Fringe Benefits-taxable	2,900	3,100	3,300	900	1,000	1,100
101-260-703.00	Part-time Salaries		(14)	23,500	23,970	24,449	24,938
101-260-704.00	Overtime Salaries				500	0	0
101-260-715.00	Social Security	20,474	19,861	23,585	25,050	24,239	24,952
101-260-716.00	Hospitalization	111,350	104,697	111,049	113,517	126,999	137,158
101-260-717.00	Life Insurance	466	477	436	505	510	510
101-260-718.00	Retirement - D/B	48,791	17,246	18,850	21,272	14,550	16,587
101-260-718.10	Retirement - D/C		16,114	16,500	26,305	25,200	25,704
101-260-720.00	Unemployment		339	0	0	0	0
101-260-721.00	Workers Compensation	54	1,005	595	595	595	595
101-260-727.00	Office Supplies	5,730	3,543	7,283	5,000	4,500	4,590
101-260-727.02	Postage and Shipping	8,000	8,101	8,160	9,000	9,180	9,364
101-260-740.00	Operating Supplies	271	8	312	100	100	102
101-260-755.00	Miscellaneous Supplies	0	0	0	0	0	0
101-260-801.00	Professional Services	7,884	8,265	8,000	8,300	8,466	8,635
101-260-803.00	Service Fee	0	0	0	0	0	0
101-260-810.00	Dues & Memberships	428	603	500	500	500	500
101-260-820.00	Contracted Services	75	0	780	796	800	816
101-260-850.00	Communications	10,314	9,005	10,256	9,000	7,000	7,000
101-260-860.00	Transportation & Travel	566	556	500	500	500	500
101-260-901.00	Advertising	100	70	275	275	275	275
101-260-930.00	Equipment Maintenance	129	129	153	156	150	153
101-260-941.00	Motor Pool Equip Rental	192	486	300	500	500	500
101-260-941.01	Data Processing	9,386	22,312	22,312	19,210	17,339	17,339
101-260-958.00	Education & Training	1,697	1,115	2,500	3,500	1,800	1,800
	Finance/Treasurer - Expenditures:	514,522	492,974	540,651	571,536	560,046	583,254



CITY HALL

Description of Services:

Located at 323 W. Michigan Ave. the City Hall Building began as a Livery Stable in 1856 and after many diverse uses was purchased by the City and converted to a Town Hall in 1930. City Hall currently houses multiple city departments; City Administration, Treasurer, Assessing, Engineering, GIS, Finance, as well as the Marshall Area Economic Development Authority (MAEDA). This building is largely customer service related while also hosting the City Council Meetings, Planning and Zoning Meetings, City Meetings and Training and providing information for visitors to Marshall within the MAEDA Offices. General maintenance and operations are overseen by the Facility Manager with oversight of the Director of Public Safety.

Objectives:

City Hall, while primarily the center for management and customer service for the City, is an important historic structure within Marshall's Historic District. The district is considered one of the nation's largest architecturally significant National Historic Landmark Districts with over 850 buildings. Maintaining the historic nature of the building while providing modern day services can be a challenge and continues to align with the City's Visioning Goal for a vibrant community atmosphere and preservation of our infrastructure.

Measures:

This building has been remodeled in the recent past to accommodate new City office spaces, and the Marshall Area Economic Development Alliance. In recent years, by use of a grant, many of the mechanical systems were updated to newer energy efficient units providing the city with savings on operational costs.

Issues:

In the near future security equipment upgrades, Council Chambers audio/video capabilities, and renovations to protect the historic Clock Tower will be needed. With shrinking revenues and increasing costs, capital improvement projects are slow to be programmed. These projects will be incrementally implemented as funds allow. We are also looking to secure grants for some of these upgrades.

City of Marshall

CITY HALL		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures							
101-265-702.00	Payroll	3,734	3,408	3,806	3,882	4,000	4,080
101-265-703.00	Part-time Salaries	14,781	15,009	14,824	17,720	17,720	18,074
101-265-704.00	Overtime Salaries	0	0	27	0	0	0
101-265-715.00	Social Security	1,408	1,400	1,418	1,653	1,662	1,695
101-265-716.00	Hospitalization	606	625	655	730	818	916
101-265-717.00	Life Insurance	4	4	4	4	4	4
101-265-718.10	Retirement - D/C	373	334	395	389	400	408
101-265-721.00	Workers Compensation	141	111	479	142	142	142
101-265-776.00	Building Maintenance Supplies	3,545	3,565	4,052	4,080	4,000	4,080
101-265-820.00	Contracted Services	5,243	6,061	5,242	6,100	6,100	6,222
101-265-825.00	Insurance	5,006	4,960	5,107	5,208	5,312	5,418
101-265-850.00	Communications	0	0	0	0	0	0
101-265-921.00	Utilities - Gas	3,320	3,272	4,435	3,300	3,366	3,433
101-265-922.00	Utilities-Elec, Water, Sewer	17,941	18,793	17,274	19,000	19,380	19,768
101-265-930.00	Equipment Maintenance	1,395	1,845	0	2,000	2,040	2,081
101-265-931.00	Maintenance of Building	11,508	9,914	12,004	20,000	30,400	31,008
101-265-941.00	Motor Pool Equip Rental	972	206	313	420	420	420
101-265-941.01	Data Processing	3,485	1,983	1,983	1,882	1,940	1,940
	City Hall - Expenditures:	73,462	71,490	72,018	86,510	97,704	99,689



CHAPEL BUILDING

Description of Services:

The Chapel Building is a beautiful, historic structure on Homer Road. It is located in front of the Oakridge Cemetery. It served as the office for the cemetery for many years. In 1993, the building was remodeled to house the Utilities Director and Public Works Superintendent. In 2000, the Assessing Department relocated to the building when the Utilities Director moved to the new Public Services Building. In 2005, the building became vacant until 2013 when the Marshall Community Foundation and the Marshall United Way established their offices in the building. They continue to occupy this unique structure. The budget has minimal expenses related to maintenance costs and the City's Facilities Manager oversees minor maintenance activities at the building.

Objectives:

Maintaining this historic structure is in line with the City's Vision by focusing on an improved Infrastructure. This will preserve, rehabilitate and expand the city infrastructure and assets. Also, it will ensure the building can remain occupied, and viable as a City asset for many years to come.

Challenges:

Currently, the building is occupied by two area non-profit agencies. To ensure this facility remains in good condition to attract valued tenants, plans should be developed for a Sinking Fund to provide for future maintenance needs.

City of Marshall

CHAPEL		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures							
101-266-820.00	Contracted Services	46	151	0	3,250	3,315	3,381
101-266-825.00	Insurance	309	306	315	322	328	335
101-266-931.00	Maintenance of Building	17	429	209	400	1,000	1,000
	Chapel - Expenditures:	372	886	524	3,972	4,643	4,716

OTHER CITY PROPERTY

Over the years, the City has acquired various parcels of property outside of the City of Marshall city limits. The property taxes for these parcels, as well as other City property, are paid out of this department.

City of Marshall

OTHER CITY PROPERTY		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures							
101-269-811.00	Taxes	29,301	32,760	35,590	36,000	56,000	56,000
101-266-931.00	Maintenance of Building	32	0	0	0	0	0
Other City Property - Expenditures:		29,333	32,760	35,590	36,000	56,000	56,000

Cemetery

Description:

Originally developed in 1839, Oakridge Cemetery consists of 65 acres with four developed sections. Oakridge Cemetery has approximately 15,300 burials and is one of the oldest operating cemeteries in Michigan. The cemetery is linked to the Underground Railroad through the Crosswhite Family interred in the New Ground Section of the Cemetery. The Marshall Library has information regarding the Crosswhites.

Objectives:

Approximately 80 burials take place at Oakridge Cemetery each year. Interments take place Monday through Saturday. There are no burials on Sundays and some holidays. The seven members of the Department of Public Works are responsible for cemetery operation. Seasonal employees help with the daily mowing, trimming, and pruning required to keep Oakridge Cemetery beautiful. The City is dedicated to operating and maintaining Oakridge Cemetery at a level that reflects the communities pride in its historic cemetery.

Challenges:

Fees were raised in 2017 to help offset operational costs but the Cemetery budget continues to be subsidized by the General Fund. Expansion of the cemetery will need to begin in the next few years as the spaces available for purchase are dwindling. In 2018 a survey was completed of the land that the city owns east of the existing cemetery boundaries and additional capital, \$50,000 planned in the CIP, will be required in the near future

City of Marshall

CEMETERY		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures							
101-276-702.00	Payroll	23,814	20,351	18,097	15,173	15,628	16,097
101-276-702.01	Other Fringe Benefits-taxable	769	900	198	750	750	750
101-276-702.41	Payroll - Mowing/Trimming	2,268	656	1,283	2,550	0	0
101-276-702.51	Payroll - Open/Close Grave	12,872	9,910	9,007	13,260	13,525	13,796
101-276-702.52	Payroll - Decorations	1,929	1,642	1,562	2,040	2,081	2,122
101-276-702.53	Payroll - Foundations	5,623	9,915	5,852	10,200	10,404	10,612
101-276-703.00	Part-time Salaries	41,519	42,023	39,958	48,610	49,582	50,574
101-276-704.00	Overtime Salaries	472	97	0	1,800	1,836	1,873
101-276-704.41	Overtime - Mowing/Trimming	261	0	66	155	158	161
101-276-704.51	Overtime - Open/Close Grave	2,553	3,108	1,508	3,735	3,810	3,886
101-276-704.52	Overtime-Decorations	0	63	0	0	0	0
101-276-715.00	Social Security	6,958	6,685	5,736	7,518	7,480	7,640
101-276-716.00	Hospitalization	17,456	598	36	0	0	0
101-276-717.00	Life Insurance	96	33	25	33	33	33
101-276-718.00	Retirement - D/B	6,851	8,872	3,020	3,100	0	0
101-276-718.10	Retirement - D/C	0	0	629	1,517	1,500	1,530
101-276-720.00	Unemployment	0	0	0	0	0	0
101-276-721.00	Workers Compensation	485	746	1,061	1,065	2,235	2,235
101-276-727.00	Office Supplies	0	0	0	0	0	0
101-276-740.00	Operating Supplies	5,851	9,910	6,742	6,768	6,903	7,041
101-276-741.00	Uniforms	282	286	337	300	300	300
101-276-760.00	Medical Services	32	0	0	0	0	0
101-276-761.00	Safety Supplies	0	150	0	0	0	0
101-276-775.00	Repair & Maintenance Supplies	979	2,033	1,524	2,938	2,997	3,057
101-276-777.00	Minor Tools	773	611	55	800	800	800
101-276-820.00	Contracted Services	2,610	388	3,409	2,500	2,550	2,601
101-276-825.00	Insurance	282	279	288	408	416	424
101-276-901.00	Advertising	133	220	116	200	200	200
101-276-922.00	Utilities-Elec, Water, Sewer	122	213	160	250	250	250
101-276-930.00	Equipment Maintenance	0	0	0	260	265	271
101-276-941.00	Motor Pool Equip Rental	45,053	37,945	45,050	46,000	46,000	46,000
101-276-941.01	Data Processing	953	848	848	660	830	830
	Cemetery - Expenditures:	180,996	158,482	146,567	172,590	170,533	173,083

NON-DEPARTMENTAL

Non-departmental expenses are expenses not tied to a specific department or program within the General Fund. Examples of non-departmental expenses are:

The City's membership fees for the Michigan Municipal League, (MML) and MML Defense Fund

Property and liability insurance for City Hall, various parks, and parking lots.

Retiree healthcare payments for employees whom have retired from General Fund Departments

Payments to Defined Benefit Pension Program for employees whom have retired from General Fund Departments

Transfers to the Building Authority for principal and interest payments on debt.

In addition, there is an amount included for the estimated costs for the payout of accrued sick and vacation time for employees within the General Fund who are eligible to retire.

City of Marshall

NON-DEPARTMENTAL		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures							
101-294-718.00	Retirement	0	140,773	173,294	197,589	198,600	226,404
101-294-718.01	Retiree Health Insurance	250,720	262,224	266,928	397,363	288,081	322,651
101-294-719.00	Hospitalization - Prescriptio	0	0	0	0	0	0
101-294-740.00	Operating Supplies	0	0	0	0	0	0
101-294-755.00	Miscellaneous Supplies	4,144	1,411	2,128	2,500	2,550	2,601
101-294-801.00	Professional Services	5,470	3,786	11,151	6,000	6,120	6,242
101-294-803.00	Service Fee	0	25	20	100	100	100
101-294-804.00	Bank Fees	1,249	1,352	1,755	1,300	1,300	1,300
101-294-805.00	Administrative Costs	0	0	208	3,000	3,000	3,000
101-294-810.00	Dues & Memberships	6,990	5,047	5,142	5,770	5,770	5,770
101-294-820.00	Contracted Services	67,258	10,000	10,000	10,000	10,200	10,404
101-294-825.00	Insurance	45,229	44,891	25,519	26,000	26,520	27,050
101-294-826.00	Bond Issuance Costs	0	0	0	0	0	0
101-294-850.00	Communications	42,173	48,461	61,148	61,900	88,000	88,000
101-294-956.00	Bad Debt Expense	0	0	217	0	0	0
101-294-964.00	Refund or Rebates	89,917	1,765	1,097	1,500	1,500	1,500
101-294-969.00	Contingency	0	0	0	15,000	0	0
101-294-990.00	Debt Service	22,398	15,000	15,000	4,932	4,932	5,754
101-294-995.00	Bond Interest Paid	6,402	2,036	1,800	946	850	700
101-294-999.00	Transfers to Other Funds	594,712	95,475	113,984	155,535	171,874	103,174
	Non-Departmental - Expenditures:	1,136,662	632,246	689,391	889,435	809,397	804,650



POLICE DEPARTMENT

Mission Statement: The Marshall Police Department, in cooperation with its community, is to provide professional service and to protect life and property for all citizens.

Makeup: The Police Department is made up of 15 full time sworn police officers, and one part time non-sworn police clerk. The department is responsible for providing full service police coverage 24 hours a day, seven days a week.

Highlights: The Police Department is fully accredited by the Michigan Association of Chiefs of Police (Michigan Law Enforcement Accreditation Committee). State of Michigan Law Enforcement Accreditation. The Marshall Police Department will be the 12th agency throughout the State of Michigan to receive such distinction. This was a 22 month process involving all areas of the agency to ensure we are meeting and/or exceeding the Association standards.

This budget considers all personnel wages, benefits, training, uniforms, equipment purchases and maintenance, operating supplies and data processing costs. This

budget was developed to ensure that the Police Department has the equipment, training and supplies to safely accomplish it's primary mission.

Challenges: Our Department while very labor intensive, is becoming much more technology dependent as well. This poses challenges in staffing, operations, training and costs. Some of the crimes we are investigating are becoming more complex, and many are being committed online. We are also struggling to find qualified recruits who meet all the standards set by the Department.

City of Marshall

POLICE		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures							
101-301-702.00	Payroll	872,964	770,203	789,346	872,307	874,087	913,120
101-301-702.01	Other Fringe Benefits-taxable	21,190	15,774	15,411	15,500	30,736	32,502
101-301-703.00	Part-time Salaries	62,024	18,182	20,838	26,851	21,428	21,857
101-301-704.00	Overtime Salaries	4,125	61	5,443	72,080	82,926	84,585
101-301-704.70	Overtime - Worked Over/Late Complaint	3,243	3,807	7,904			
101-301-704.71	Overtime - Cover for Sick Time	6,774	8,650	6,217			
101-301-704.72	Overtime - Posted Patrol	31,931	50,287	38,572			
101-301-704.73	Overtime - Traffic Grant	809	170	0			
101-301-704.74	Overtime - Court/Informal Hearing	3,871	3,998	3,295			
101-301-704.75	Overtime - Training	9,286	7,873	17,846			
101-301-704.76	Overtime - Special Event Coverage	3,257	3,320	3,033			
101-301-704.77	Overtime - Called in for Major Crime	845	893	429			
101-301-715.00	Social Security	17,793	13,522	13,949	16,000	16,480	16,974
101-301-716.00	Hospitalization	273,074	225,299	241,732	302,590	284,695	307,471
101-301-717.00	Life Insurance	1,734	1,724	1,768	1,965	1,958	1,958
101-301-718.00	Retirement	130,860	149,020	157,453	167,440	187,533	213,787
101-301-720.00	Unemployment			584			
101-301-721.00	Workers Compensation	16,757	13,738	17,016	16,925	16,925	16,925
101-301-727.00	Office Supplies	2,795	2,466	1,592	2,500	2,500	2,550
101-301-727.02	Postage and Shipping	0	12	0	156	50	51
101-301-740.00	Operating Supplies	7,649	2,383	9,994	9,690	11,500	11,730
101-301-741.00	Uniforms	6,244	7,123	11,455	8,000	8,000	8,000
101-301-742.00	Laundry	3,037	2,897	3,865	2,700	3,600	3,600
101-301-755.00	Miscellaneous Supplies	206	0	0	260	0	0
101-301-757.00	Fuel & Lubricants		0	4,351	26,500	0	0
101-301-760.00	Medical Services	57	345	525	400	650	650
101-301-801.00	Professional Services	3,618	2,633	3,604	5,000	5,100	5,202
101-301-810.00	Dues & Memberships	550	715	1,005	1,000	1,000	1,000
101-301-820.00	Contracted Services	6,320	26,242	22,907	28,500	28,500	29,070
101-301-825.00	Insurance	14,475	14,420	13,885	15,361	15,668	15,982
101-301-850.00	Communications	13,034	15,069	15,256	16,000	26,000	26,000
101-301-860.00	Transportation & Travel	2,769	4,463	2,552	3,500	3,500	3,500
101-301-901.00	Advertising	139	195	81	400	400	400
101-301-921.00	Utilities - Gas						
101-301-922.00	Utilities-Elec, Water, Sewer						
101-301-930.00	Equipment Maintenance	6,692	5,622	11,308	7,000	7,140	7,283
101-301-941.00	Motor Pool Equip Rental	77,083	78,051	51,486	70,000	70,000	70,000
101-301-941.01	Data Processing	22,300	19,122	19,122	29,434	28,857	28,857
101-301-958.00	Education & Training	8,806	3,872	5,658	5,200	9,000	9,000
101-301-999.00	Transfer to Other Funds - MRLEC		110,374	110,374	125,670	125,670	125,670
101-301-999.00	Transfer to Other Funds - Building Authority		161,231	162,400	160,898	161,067	161,164
	Police - Expenditures:	1,636,311	1,743,756	1,792,256	2,009,827	2,024,970	2,118,888



CROSSING GUARDS

The City of Marshall utilizes civilians to fill our school crossing guard positions. They work with the Marshall Police Department by providing additional protection to our elementary age school students who walk to school. In addition to crossing the students, they serve as additional eyes and ears for the police, monitoring the neighborhood on their post for hazards or concerns. Currently, they serve the Gordon and Walters Elementary schools. They respond to their locations to cross the students at the beginning and end of the school day. They perform this duty every day school is in session, regardless of the conditions or weather.

Our crossing guards have made a commitment to protect and serve the community, and perform their duties professionally. This dedication shows as our current staff have been with us for a minimum of 12 years, while our most experienced guard has served for 25 years.

They are required to take training at the beginning of the school year, as recommended by AAA of Michigan. They issued special equipment to aid them to cross the students in a manner that conforms to laws and safety standards established by the State of Michigan and the ordinances of the City of Marshall.

Challenges:

The City has experienced difficulty in recruiting part-time (paid on call) crossing guards in recent years, as they only work only when there is a vacancy in the ranks. Also, to enhance safety, particularly due to distracted motorists, the Police Department, in partnership with Public Works, is working on identifying some measures to increase the visibility of our school crossings.

City of Marshall

CROSSING GUARDS		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures							
101-316-703.00	Part-time Salaries	10,390	10,460	10,047	11,679	7,942	8,101
101-316-715.00	Social Security	795	800	769	893	608	620
101-316-721.00	Workers Compensation	171	143	315	177	120	121
Crossing Guards - Expenditures:		11,356	11,403	11,131	12,749	8,670	8,842



EMERGENCY DISPATCH COMMUNICATIONS

Since 2013, all 911, emergency and non-emergency calls generated within the City of Marshall (and all within Calhoun County) are answered, and dispatched by the Calhoun County Consolidated Dispatch Authority. For 2019, this includes calls for the Marshall Police Department, 975 calls for the Marshall Fire Departments, and calls for the Marshall Area Fire Fighters Ambulance Authority.

When formed, the authority established a 'call for service' model, where all participating entities, including those within the City of Marshall are charged a prorated fee each year based on calls for service.

When the original budget for services was developed the City of Marshall was paying \$228,654 to operate their own dispatch center. For the first year, costs were reduced to \$111,000.

In this budget, we have also added the fees associated with maintaining the City's Outdoor Warning Siren System. This system, which is integrated with the Dispatch Center, uses four sirens placed throughout the City.

Challenges: While still a significant cost savings than running an internal dispatch, yearly costs have seen an increase over the long term since consolidation. The 2020 budget was \$119,594.32, while the expected budget for 2021 is estimated to be \$160,472.76. This attributed mostly to call volume, based on a CCCDA review. Police and Fire staff will work with Finance on exploring options available to the City for potential savings. This may include exploring a 911 surcharge fee to offset our general fund expenditures.

Also, as our outdoor early warning sirens age, the City will explore their overall value and ongoing costs. A sinking fund may be explored as a means to keep these devices current, and ready for the future.

City of Marshall

DISPATCH		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures							
101-325-820.00	Contracted Services	108,635	110,470	114,059	117,000	123,200	123,700
	Dispatch - Expenditures:	108,635	110,470	114,059	117,000	123,200	123,700

Code Enforcement



The Code Enforcement Department has moved between the Building Inspection Department, the Police Department, and even some private contractors over the years. Recently, it was placed under the management of the Department of Public Safety, directly reporting to the Police Division.

Challenges Facing the Department:

The housing and building stock in Marshall are aging. That, along with many other external factors are contributing to the amount of blight that is appearing in the community. This has generated an increased workload for the Department. The code officer is a part time position, and as such, their time to correct issues are limited. With the various legal issues involved with code enforcement, the process to correct violations can often be time consuming, and complex.

Ordinance Codes:

The department oversees the enforcement of a wide variety of City ordinances. These include blight issues such as trash/junk, noxious weeds, inoperable vehicles, and certain property maintenance codes. They also assist with sign violations, snow or other obstructions on sidewalks, fencing issues and zoning.

The code officer also works as an adjunct to the Building Inspector, to make both departments more effective.

City of Marshall

CODE ENFORCEMENT		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures							
101-334-703.00	Part-time Salaries				11,200	18,200	18,564
101-334-715.00	Social Security				860	1,392	1,421
101-334-721.00	Workers Compensation				311	317	324
101-334-727.00	Office Supplies				300	300	306
101-334-727.02	Postage and Shipping				50	50	51
101-334-740.00	Operating Supplies				2,500	0	0
101-334-741.00	Uniforms				300	300	306
101-334-760.00	Medical Services				60	60	61
101-334-801.00	Professional Services				300	300	306
101-334-820.00	Contracted Services				500	500	510
101-334-850.00	Communications				1,500	0	0
101-334-901.00	Advertising				500	100	102
101-334-940.00	Rental PSB				0	2,362	2,409
101-334-941.00	Motor Pool Equip Rental				0	1,500	1,530
101-334-941.01	Data Processing				0	0	0
101-334-958.00	Education & Training				500	500	510
	Code Enforcement - Expenditures:	0	0	0	18,881	25,881	26,400



FIRE DEPARTMENT

Mission Statement: The mission of the Marshall Fire Department is to minimize the loss of life and property resulting from fires, medical emergencies, environmental and other disaster, natural or man-made.

Makeup: The Fire Department employs 7 full time firefighters and 16 (varies) part-paid firefighters. The department also has several auxiliary firefighters who commit their time to our organization. The department is responsible for providing the City with emergency medical response, rescue operations and firefighting coverage 24 hours a day, seven days a week.

In addition to response activity, your firefighters are committed to mitigating risks that could threaten our community. This includes fire prevention presentations, commercial and industrial fire inspections, smoke detector installation, building and site plan review, as well as presentations to local groups and organizations.

This budget considers all personnel wages, benefits, training, uniforms, equipment purchases and maintenance, operating supplies and data processing costs. This budget was developed to ensure that the Fire

Department has the equipment, training and supplies to safely accomplish it's primary mission.

Challenges: Fire Apparatus are complex equipment. Maintaining a fleet in top condition is always a challenge. We also will be re-assessing our operations, and will begin the task of assessing needs and setting goals. It will also include a thorough assessment of our equipment, apparatus, and methods of service delivery to meet the future needs of our community. Another challenge we are facing is attracting and keeping good qualified part paid firefighters.

City of Marshall

FIRE		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures							
101-336-702.00	Payroll	476,713	417,773	446,785	445,616	502,002	521,685
101-336-702.01	Other Fringe Benefits-taxable	17,038	23,710	27,758	48,990	44,351	46,806
101-336-703.00	Part-time Salaries	32,243	24,544	38,850	49,980	60,000	61,200
101-336-704.00	Overtime Salaries	48,186	55,521	43,601	66,300	66,300	67,626
101-336-715.00	Social Security	10,075	8,964	10,372	13,000	13,390	13,792
101-336-716.00	Hospitalization	114,558	64,810	66,355	72,703	133,125	143,775
101-336-717.00	Life Insurance	450	389	395	393	519	519
101-336-718.00	Retirement	123,190	112,527	135,574	186,858	211,295	240,876
101-336-720.00	Unemployment	0	0	0	0	0	0
101-336-721.00	Workers Compensation	13,835	14,252	15,884	14,395	16,500	16,500
101-336-725.00	Other Fringe Benefits-non tax	5,252	5,357	5,464	5,255	5,255	5,255
101-336-727.00	Office Supplies	524	205	275	371	550	561
101-336-727.02	Postage and Shipping	3	11	0	52	50	51
101-336-729.00	K-9 Equipment & Supplies	2,705	516	249	0	500	510
101-336-740.00	Operating Supplies	4,834	3,262	5,169	4,838	4,935	5,033
101-336-740.10	Medical and Rescue Supplies					3,000	3,060
101-336-741.00	Uniforms	8,454	2,756	5,785	6,000	6,000	6,000
101-336-742.00	Laundry	0	6	0	50	300	300
101-336-755.00	Miscellaneous Supplies	486	610	678	1,142	1,165	1,188
101-336-757.00	Fuels & Lubricants	7,747	8,447	7,944	7,645	7,645	7,645
101-336-760.00	Medical Services	1,404	2,374	2,930	3,000	3,500	3,500
101-336-775.00	Repair & Maintenance Supplies	180	62	260	81	1,500	1,530
101-336-776.00	Building Maintenance Supplies			514	510	1,500	1,530
101-336-777.00	Minor Tools & Equipment	0	94	0	200	2,000	2,000
101-336-810.00	Dues & Memberships	612	439	75	650	650	650
101-336-820.00	Contracted Services	3,147	5,312	8,147	7,250	10,000	10,200
101-336-825.00	Insurance	5,043	3,838	3,960	5,352	5,459	5,568
101-336-850.00	Communications	29,884	7,208	6,931	14,500	12,000	12,000
101-336-860.00	Transportation & Travel	1,900	966	373	1,500	1,500	1,500
101-336-901.00	Advertising	0	180	0	50	50	50
101-336-921.00	Utilities-Gas	2,990	4,096	4,650	4,100	4,100	4,100
101-336-922.00	Utilities-Elec, Water, Sewer	21,278	21,248	21,489	22,000	22,000	22,000
101-336-930.00	Equipment Maintenance	35,874	29,113	28,391	35,000	50,000	51,000
101-336-931.00	Maintenance of Building	113	3,625	4,994	4,162	4,245	4,330
101-336-941.00	Motor Pool Equip Rental	5,489	1,848	2,825	4,300	4,300	4,300
101-336-941.01	Data Processing	10,580	12,169	12,169	19,007	20,817	20,817
101-336-958.00	Education & Training	1,549	2,375	406	2,500	8,000	8,000
101-336-990.00	Debt Service - Fire Truck	36,185	37,139	38,001	38,904	39,813	40,775
101-336-995.00	Bond Interest Paid - Fire Truck	8,887	7,932	7,072	6,169	5,260	4,298
101-336-999.00	Transfer to Other Funds - Build Auth 2014 D		65,183	67,356	67,356	69,528	71,701
101-336-999.00	Transfer to Other Funds - Build Auth 2014 I		79,653	78,350	77,003	74,982	72,896
	Fire - Expenditures:	1,031,408	1,028,514	1,100,031	1,237,182	1,418,086	1,485,127



Inspection

Mission Statement:

To build a safe, sustainable, and resilient building department within the City of Marshall, through the enforcement of all building codes and City ordinances.

Challenges Facing the Department:

The building department is always being challenged with improvement of service for compliance for building, electrical, plumbing, mechanical, and the enforcement of City Ordinances.

Changes in 2020-2021 Budget:

- The PSB Receptionist is being returned to a full-time position. This position was cut to part-time due to budget concerns several years back. Due to the increase in building permits and additional duties a full-time position was identified as a high priority. The cost of this position is split between several departments.
- Code Enforcement of non-building ordinances has been shifted to its own department in the General Fund.
- The second phase of Michigan Pure Med/Common Citizen and Cresco Lab building projects are anticipated to start during the next fiscal year, providing a steady stream of permit revenue.

Emerging Issues:

- The new marijuana ordinance coming into effect this will bring more issues in building inspections for all trades. The increase of permit revenue will help to maintain our revenue.
- The unlicensed contractor has been an issue in all jurisdictions. If a home owner applies for the permits they are responsible to assure the code are met. Our department cannot help in any dispute between the owner and an unlicensed contractor. This is communicated with the homeowner when they are applying for a homeowner's permit.
- The Department has transitioned to a new mechanical/plumbing inspector
- Contractors and/or homeowners are encouraged to have an onsite visit for questions. This helps to stop the issue of one side misinterpreting the other prior to beginning or during construction.

Operational Responsibility:

The building department has three major functions; building code, ordinance violations and contractor registration of all trades.

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Marshall, MI 49068

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cityofmarshall.com

Building Code:

- The department is responsible for making sure all the construction of commercial and residential codes are followed per the State of Michigan Building Codes. The department also oversees electrical, mechanical, and plumbing. These codes are on location for the public to view.
- The State of Michigan requires all inspectors to be certified through Act 54. This requires several training hours in different categories throughout each three-year cycle. These categories are in administration, specialty, technical, communications and plan review.

Contractor Registration:

- The State of Michigan requires that all building trades be licensed through state Act 230 and Act 407. The jurisdictions are responsible to assure that the contractors are licensed and insured per these acts. The contractor registration requires us to have a copy of their contractor's license, liability insurance, and workers compensation insurance on file.

City of Marshall

INSPECTION		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures							
101-371-702.00	Payroll	69,128	59,557	52,185	53,229	73,556	75,763
101-371-702.01	Other Fringe Benefits-taxable	395	203	0	0	300	300
101-371-703.00	Part-time Salaries	7,129	7,063	9,983	12,480	0	0
101-371-704.00	Overtime Salaries	0	9	0	0	0	0
101-371-715.00	Social Security	5,493	4,806	4,432	5,026	5,650	5,819
101-371-716.00	Hospitalization	16,576	15,310	12,996	16,490	9,490	10,250
101-371-717.00	Life Insurance	75	57	38	40	77	77
101-371-718.10	Retirement - D/C	10,792	6,608	5,405	5,323	7,356	7,503
101-371-721.00	Workers Compensation	203	262	398	280	400	400
101-371-727.00	Office Supplies	227	74	139	250	250	255
101-371-740.00	Operating Supplies	488	483	464	750	750	765
101-371-810.00	Dues & Memberships	135	135	175	375	375	375
101-371-812.00	License	0	0	225	375	375	375
101-371-820.00	Contracted Services	14,817	21,271	15,393	25,000	25,500	26,010
101-371-850.00	Communications	986	0	0	0	0	0
101-371-860.00	Transportation & Travel	413	651	283	700	1,500	1,500
101-371-901.00	Advertising	48	0	75	50	50	50
101-371-940.00	Rentals	1,942	6,480	6,323	7,648	5,780	5,896
101-371-941.00	Motor Pool Equip Rental	2,473	2,247	2,713	2,850	2,850	2,850
101-371-941.01	Data Processing	3,824	6,240	6,240	3,589	3,268	3,268
101-371-958.00	Education & Training	240	335	335	500	1,000	1,000
	Inspection - Expenditures:	135,384	131,791	117,802	134,955	138,527	142,456

PLANNING & ZONING

The Planning & Zoning department receives site plans, special land use requests, zoning amendment requests, and variance requests. Staff works with the Planning Commission, Joint Planning Commission and Zoning Board of Appeals to bring these matters to resolution under the guidelines set forth in the Michigan Planning Enabling Act of 2008 and the Michigan Zoning Enabling Act of 2006. The Planning Commission and City staff also work together to update the City's Master Plan, Zoning Ordinance and Sign Ordinance. The department consists of the Planning and Zoning Administrator. The office is located at City Hall at 323 W. Michigan Avenue.

Public communication is essential for planning purposes. On a daily basis, phone calls are taken from residents, representatives of businesses, and design professionals. Public hearings are held on ordinance changes and updates, zoning amendments, variances and for many other reasons. The Planning & Zoning department also maintains an "open door" policy for residents who desire to look at plans, ask questions, or participate in future planning events. These hearings, policies and initiatives are often time intensive for staff and require the use of written materials, mailings, marketing efforts and a multitude of various office supplies to properly communicate and engage the public.

City of Marshall

PLANNING & ZONING		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures							
101-410-702.00	Payroll	46,334	25,509	338	25,502	26,792	27,595
101-410-702.01	Other Fringe Benefits-taxable	968	609	0	750	750	750
101-410-703.00	Part-time Salaries	0	0	0	735	0	0
101-410-704.00	Overtime Salaries	0	0	0	0	750	765
101-410-715.00	Social Security	3,445	1,997	25	2,065	2,164	2,227
101-410-716.00	Hospitalization	7,180	0	0	8,747	12,289	13,272
101-410-717.00	Life Insurance	101	52	0	66	67	67
101-410-718.00	Retirement - D/B	15,430	0	0	5,000	5,380	6,133
101-410-718.10	Retirement - D/C	0	4,280	0	0	55	56
101-410-721.00	Workers Compensation	(451)	372	21	380	380	380
101-410-727.00	Office Supplies	303	153	65	265	270	276
101-410-740.00	Operating Supplies	342	65	0	371	378	386
101-410-801.00	Professional Services	3,927	15,503	3,922	25,500	2,500	2,550
101-410-810.00	Dues & Memberships	331	304	0	360	360	360
101-410-850.00	Communications	348	0	0	0	0	0
101-410-860.00	Transportation & Travel	170	315	0	1,600	1,600	1,600
101-410-901.00	Advertising	1,041	1,166	507	1,500	1,500	1,500
101-410-940.00	Rentals	6,664	3,800	3,801	3,877	0	0
101-410-941.00	Motor Pool Equip Rental	13	252	0	400	400	400
101-410-941.01	Data Processing	2,016	2,832	2,832	1,187	1,193	1,193
101-410-958.00	Education & Training	494	449	180	1,352	1,352	1,352
Planning & Zoning - Expenditures Total:		88,656	57,658	11,691	79,657	58,180	60,862

Streets

Description of Services:

Many of the services that the Public Works Department provides to the Citizens of Marshall are funded through the Streets budget. Department responsibilities include:

- general street maintenance
- maintenance of City right-of-ways
- forestry operations
- storm & sanitary sewer maintenance and repair
- street signage replacement and repair
- snow removal operations
- City owned parking lot maintenance
- downtown presentation to the public
- cemetery & parks maintenance and repair

In addition to these responsibilities the Public Works Department is often utilized for activities requiring general labor and for special event activities that occur throughout the year.

Objectives:

To meet our citizens expected level of service in the maintenance of the City's public works infrastructure. We drive every street yearly and assign a rating to each street segment. That rating is used to plan future work that may include replacement of asphalt and curb, water and sewer mains, and sidewalk repair to meet ADA requirements. We also plan the removal of hazardous trees in the right-of-way, maintain signage throughout the city, and most notably, perform snow and ice removal in the winter months.

Challenges:

Budget restraints have reduced manpower in the Department of Public Works as well as the purchasing power of the department. This means certain tasks may take longer to accomplish and upgrades to infrastructure are delayed.

City of Marshall

STREETS		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures							
101-441-702.00	Payroll	185,779	185,988	197,300	192,785	225,000	230,000
101-441-702.01	Other Fringe Benefits-taxable	9,908	6,886	4,365	5,700	5,450	5,550
101-441-702.60	Payroll - Forestry Tree Removal&Trimming	30,833	28,691	30,288	26,010	26,530	27,061
101-441-702.61	Payroll - Events Barricades/Banners	5,184	3,639	3,964	4,500	4,590	4,682
101-441-702.62	Payroll - Parking Lot Maint	2,988	5,767	3,204	4,162	4,245	4,330
101-441-702.63	Payroll - Christmas Decorations	4,418	5,334	6,253	5,610	5,722	5,837
101-441-702.64	Payroll - Leaf Disposal				2,601	2,653	2,706
101-441-702.65	Payroll - Brush Disposal				2,601	2,653	2,706
101-441-702.66	Payroll - Sign Replacement	76	118	21			
101-441-702.67	Payroll - Sidewalk						
101-441-702.68	KETCHUM PARK RESTROOM	80					
101-441-703.00	Part-time Salaries	5,725	11,225	7,774	20,078	20,480	20,890
101-441-703.64	Part-time Leaf Disposal	0	0				0
101-441-704.00	Overtime Salaries	2,990	1,404	2,141	4,415	4,503	4,593
101-441-704.60	Overtime - Forestry Removal&Trimming	1,794	1,835	1,019	1,040	1,061	1,082
101-441-704.61	Overtime - Events Barricades/Banners	1,230	679	859	832	849	866
101-441-704.62	Overtime - Parking Lot Maint	1,192	3,070	2,328	2,040	2,081	2,123
101-441-704.63	Overtime - Christmas Decorations		31				
101-441-704.66	Overtime - Sign Replacement						
101-441-704.67	Overtime - Sidewalks						
101-441-704.68	O/T KETCHUM PARK RESTROOM						
101-441-715.00	Social Security	19,148	18,988	18,984	20,837	23,395	23,901
101-441-716.00	Hospitalization	64,373	95,150	92,958	120,089	132,688	143,303
101-441-717.00	Life Insurance	568	696	687	704	710	710
101-441-718.00	Retirement - D/B	76,918	31,248	31,924	40,524	30,541	34,817
101-441-718.10	Retirement - D/C		16,977	24,892	22,981	26,347	26,874
101-441-720.00	Unemployment			7,969			
101-441-721.00	Workers Compensation	23,472	10,858	16,164	13,000	13,250	13,250
101-441-727.00	Office Supplies	337	145	292	400	408	416
101-441-740.00	Operating Supplies	7,341	6,722	6,587	7,000	7,140	7,283
101-441-741.00	Uniforms	5,068	3,586	4,614	4,160	4,160	4,160
101-441-760.00	Medical Services	1,497	1,018	1,400	1,000	1,000	1,000
101-441-761.00	Safety Supplies	312	826	1,045	1,020	1,040	1,061
101-441-775.00	Repair & Maintenance Supplies	2,988	2,089	918	3,570	3,641	3,714
101-441-777.00	MINOR TOOLS AND EQUIPMENT	992	1,716	2,298	2,500	2,800	2,800
101-441-778.00	Paint & Signs	0	0	0	0	0	0
101-441-801.00	Professional Services	2,374	992	1,243	1,500	1,530	1,561
101-441-810.00	Dues & Memberships	390	420	1,227	528	528	528
101-441-820.00	Contracted Services	5,039	3,733	4,924	3,366	3,433	3,502
101-441-850.00	Communications	1,741	468	593	480	480	480
101-441-860.00	Transportation & Travel	469	383	0	850	850	850
101-441-901.00	Advertising	108	463	101	550	200	200
101-441-921.00	Utilities - Gas	0	0	0	0	0	0
101-441-922.00	Utilities-Elec, Water, Sewer	79,567	79,119	82,880	82,000	82,000	82,000
101-441-939.00	Contracted Maintenance	20,023	14,015	2,300	15,810	6,000	6,120
101-441-940.00	Rentals	11,398	5,247	4,906	5,156	4,067	4,148
101-441-940.00	Rentals - MVP Building Rent			0	20,423	20,425	20,425
101-441-941.00	Motor Pool Equip Rental	119,568	119,534	100,777	196,000	196,000	196,000
101-441-941.01	Data Processing	8,174	7,320	7,320	5,667	16,219	16,219
101-441-958.00	Education & Training	825	170	11,337	1,000	1,500	1,500
101-441-970.00	Capital Outlay	0	0	0	0	0	0
101-441-990.00	Debt Service	0	15,000	15,000	0	0	0
101-441-995.00	Bond Interest Paid		1,242	1,093	0	0	0
Streets - Expenditures Total:		704,887	692,792	703,949	843,489	886,169	909,248

Compost

Description of Services:

The composting facility, located at 619 Homer Road, offers residents a way to dispose of yard waste while keeping organic recyclables out of landfills and fulfills the City's Vision by focusing on an improved quality of life.

A brief history of composting in Marshall is as follows:

- 2016: City of Marshall and Calhoun County decided to close the joint compost center on Division Drive.
- 2017: City opened a new Compost Site east of the DPW Building on Homer Rd. This site operates from April to November on Tuesday, Friday, and Saturday. Residents can drop of leaf and brush material with proof of residency.
- 2018: A payment system (punch card or seasonal pass) for the center was implemented to help offset the program expenses.

Objectives:

To provide a safe and effective method for the residents of Marshall to compost yard materials. The City maintains its membership in the Southwest Michigan Compost Group (SWMCG). The SWMCG members own, operate, and share a brush grinder and compost row turner. Processing of compost piles and chipping of brush are done by Public Works Department on an as needed basis.

Challenges:

The Compost Center is funded exclusively by the general fund. The fee implementation in 2018 has helped offset the cost of the program.

City of Marshall

Compost		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures							
101-442-702.00	Payroll	13,260	4,050	3,883	6,763	4,000	4,080
101-442-702.01	Other Fringe Benefits-taxable	0	0	0	0	0	0
101-442-703.00	Part-time Salaries	5,718	3,759	2,251	4,050	4,131	4,214
101-442-704.00	Overtime Salaries	687	0	566	0	0	0
101-442-715.00	Social Security	1,470	548	499	827	622	634
101-442-716.00	Hospitalization	0	0	0	0	0	0
101-442-717.00	Life Insurance	0	0	0	0	0	0
101-442-718.00	Retirement	0	0	0	0	0	0
101-442-721.00	Workers Compensation	0	0	0	50	50	50
101-442-740.00	Operating Supplies	78	124	79	66	67	69
101-442-760.00	Medical Services	0	0	0	0	0	0
101-442-775.00	Repair & Maintenance Supplies	116	13	0	1,561	600	612
101-442-810.00	Dues & Memberships		0	0	600	600	600
101-442-820.00	Contracted Services	26,863	2,976	0	3,641	1,500	1,530
101-442-901.00	Advertising	375	506	85	300	300	300
101-442-930.00	Equipment Maintenance	2,198	(703)	6,298	6,000	1,000	1,000
101-442-941.00	Motor Pool Equip Rental	19,612	988	6,000	6,200	6,200	6,200
101-442-970.00	Capital Outlay	6,384	6,704	7,039	7,000	7,200	7,200
Compost - Expenditures Total:		76,761	18,965	26,700	37,058	26,270	26,489

ENGINEERING

Description of Services:

In 1996, the City of Marshall established the Engineering Department to support the design, construction, and engineering for municipal operations and facilities. The primary responsibilities associated with this department include the preparation of plans, specifications, and field inspection of construction projects. The department is responsible for construction in water, wastewater, stormwater, and parks infrastructure. Other department responsibilities include review of utility construction permits, site plan and storm water review, and project management. In 2015 the Engineering Department staff was expanded to include a GIS specialist to assist with project management, construction inspections, and maintaining the city's GIS maps.

Objectives:

Annually the engineering department focuses on completing all construction projects as designed, specified, and on schedule. Longer term planning is also a focus which is where the asset management activities are instrumental. In partnership with the Water, Wastewater, and DPW departments the Engineering department is focused on steadily improving our GIS asset inventory and using it to streamline our asset management plans.

This department is aligned with the City's Vision by focusing on an improved Quality of Life and Infrastructure. The engineering department work directly promotes a vibrant community atmosphere by preserving, rehabilitating, and expanding the city's infrastructure and assets. This department is also integral in assisting with Economic Development which will sustain and intensify the economic vitality of the Marshall area.

Issues:

The Engineering Department is a General Fund Budget and with shrinking funding and increasing costs. It is a continual challenge to balance needs of short-term projects and long-term planning.

City of Marshall

ENGINEERING		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures							
101-447-702.00	Payroll	23,726	15,405	20,140	23,045	28,048	28,889
101-447-702.01	Other Fringe Benefits-taxable	182	88	94	99	0	0
101-447-704.00	Overtime Salaries	85	31	0	317	323	330
101-447-715.00	Social Security	1,914	1,178	1,529	1,795	2,170	2,235
101-447-716.00	Hospitalization	3,148	2,428	4,599	3,240	5,788	6,251
101-447-717.00	Life Insurance	34	31	43	35	46	46
101-447-718.10	Retirement - D/C	2,631	1,779	3,394	2,336	2,804	2,889
101-447-721.00	Workers Compensation	105	86	139	106	125	125
101-447-727.00	Office Supplies	189	271	213	208	200	204
101-447-740.00	Operating Supplies	724	120	(1,390)	312	300	306
101-447-801.00	Professional Services	0	0	0	500	500	510
101-447-810.00	Dues & Memberships	240	273	440	400	400	400
101-447-820.00	Contracted Services	275	(20)	0	208	4,000	4,080
101-447-850.00	Communications	719	0	0	0	0	0
101-447-860.00	Transportation & Travel	819	306	483	700	700	700
101-447-901.00	Advertising	54	0	0	0	0	0
101-447-940.00	Rentals	5,369	0	0	0	0	0
101-447-941.00	Motor Pool Equip Rental	0	0	0	0	0	0
101-447-941.01	Data Processing	2,487	3,696	3,696	1,566	5,509	5,509
101-447-958.00	Education & Training	1,055	125	110	500	1,500	101
Engineering - Expenditures Total:		43,756	25,797	33,490	35,367	52,413	52,575

PSB OPERATIONS

The Public Services Building opened in May of 2001. It houses the Recreation Department, Electric Utility Department, Dial-A-Ride, FiberNet, and Building Inspection. The building has 9,000 square feet of office space, 20,000 square feet of vehicle storage area, and 27,000 square feet of inventory and storage space.

City of Marshall

PSB OPERATIONS		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures							
101-540-702.00	Payroll	7,886	7,194	7,612	7,763	7,997	8,237
101-540-702.01	Other Fringe Benefits-taxable	0	0	0	0	0	0
101-540-703.00	Part-time Salaries	0	3,534	4,644	4,575	4,667	4,760
101-540-704.00	Overtime Salaries	108	8	76	510	520	531
101-540-715.00	Social Security	594	803	925	983	1,009	1,035
101-540-716.00	Hospitalization	1,206	1,250	1,309	1,460	1,550	1,673
101-540-717.00	Life Insurance	7	9	8	8	8	8
101-540-718.10	Retirement - D/C	1,299	668	790	828	800	824
101-540-721.00	Workers Compensation	465	223	208	250	250	250
101-540-727.00	Office Supplies	988	372	891	1,000	1,000	1,020
101-540-740.00	Operating Supplies	1,091	840	1,517	1,100	1,100	1,122
101-540-760.00	Medical Services	0	0	0	0	0	0
101-540-761.00	Safety Supplies	0	67	0	104	100	102
101-540-776.00	Building Maintenance Supplies	2,280	1,623	2,781	3,000	3,000	3,060
101-540-820.00	Contracted Services	42,695	9,097	20,777	14,025	14,306	14,592
101-540-825.00	Insurance	8,693	8,595	8,869	9,227	9,412	9,600
101-540-850.00	Communications	1,719	1,492	3,247	2,000	2,000	2,000
101-540-921.00	Utilities - Gas	5,865	6,997	9,865	6,500	6,500	6,500
101-540-922.00	Utilities-Elec, Water, Sewer	40,286	34,657	40,199	45,000	45,000	45,000
101-540-930.00	Equipment Maintenance	22	439	1,480	416	400	408
101-540-931.00	Maintenance of Building	18,694	12,987	10,027	17,167	17,510	17,861
101-540-941.00	Motor Pool Equip Rental	2,698	579	2,625	2,600	2,600	2,600
101-540-941.01	Data Processing	2,453	2,237	2,237	2,172	2,152	2,152
101-540-970.00	Capital Outlay	119	0	0	0	0	0
	PSB Operations - Expenditures Total:	139,168	93,671	120,087	120,688	121,881	123,335

Parks

Description of Services:

The City of Marshall is fortunate to have eight designated park properties and a number of open spaces encompassing approximately 233 acres available to the public. The Department of Public Works is responsible for maintaining these properties and their amenities which include restrooms, playground equipment, ball fields, picnic tables, picnic pavilions and a community band amphitheater. In addition to green space, the City also maintains 1½ miles of boardwalk, paved paths, and look-out areas along the Kalamazoo River. The following list provides a name and description to the eight city parks.

- Brooks Memorial Fountain Park: Located at the heart of town, this park is home to Marshall iconic fountain.
- Brooks Nature Area: 180 acres located southeast of town with trails, wetlands, wooded forests, and prairie grass.
- Ketchum Park: A diverse 25 acres consisting of trails, playgrounds, and pavillons just east of downtown along Rice Creek.
- Stuarts Landing: Adjacent to the Kalamazoo river with access to the riverwalk on the southeast side of town.
- Carver Park: Located at the corner of Exchange Street and Michigan Avenue and host to a small, recently rehabilitate fountain, and sitting areas.
- Marshall Athletic Fields: The heart of Marshall's outdoor recreation located along BL-94 and hosts to large baseball and softball tournaments throughout the year.
- Shearman Park: Home to a pavilion, playground, and winter ice skating rink on the northwest side of downtown.
- Grand Street Park: Located at the corner of North Grand Street and Michigan Ave, Grand Street Park was born out of a devastating building fire. Through tireless work and many donations the park was dedicated in 2017.

Objectives:

The City strives to establish and maintain parks that enhance the lives of its citizens. Providing a variety of park types and locations allows for proximity to all residents and activities everyone can enjoy. The Citizens of Marshall, through various clubs, associations, and groups, along with support from City Employees, work as a team to maintain and improve Marshall's park system.

Sherman Park, the only park in the northwest section of the city, is a testament to that cooperation. In an effort recognized with an award by the American Public Works Association, employees of the Street Department erected a beautiful pavilion in the park, saving the city thousands of dollars in contractor costs.

Currently, the Ketchum Park Committee is executing a large pavilion and river view project as the first of the many steps planned in the 20 year master plan transformation of Ketchum Park. The Cronin Millrace Pavilion is in the final stages of construction thanks to generous donations from The Cronin Foundation, Eaton Corporation, Marshall Community Foundation, and Kalamazoo River Community Recreational Foundation

Challenges:

The parks budget will need an infusion of cash and labor availability to meet the challenges of maintaining a growing and aging park system. The Riverwalk is in desperate need of maintenance plans and funding. The City plans to look at implementing a maintenance fund which would require a portion of all park donations be dedicated to future maintenance.

City of Marshall

PARKS		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures							
101-774-702.00	Payroll	23,595	14,861	10,005	3,035	11,000	3,220
101-774-702.01	Other Fringe Benefits-taxable	4,765	180	40	150	150	150
101-774-702.40	Payroll - Rubbish/Garbage	259	893	301	816	832	849
101-774-702.41	Payroll - Mowing/Trimming	2,667	1,232	2,113	3,060	3,121	3,184
101-774-702.55	Payroll - Trees/Forestry	174	21	0	510	520	531
101-774-702.58	Payroll - Fountain	0	0	0	0	0	0
101-774-703.00	Part-time Salaries	8,750	5,652	14,935	15,418	15,726	16,041
101-774-704.00	Overtime Salaries	22	16	15	0	0	0
101-774-704.40	Overtime - Rubbish/Garbage	0	34	34	0	0	0
101-774-704.55	Overtime - Trees/Forestry	0	33	0	0	0	0
101-774-704.58	Overtime - Fountain	0	0	0	0	0	0
101-774-715.00	Social Security	3,007	2,020	2,045	1,759	2,398	1,834
101-774-716.00	Hospitalization	3,291	66	7	0	0	0
101-774-717.00	Life Insurance	12	7	5	7	7	7
101-774-718.00	Retirement - D/B	10,200	1,053	488	564	0	0
101-774-718.10	Retirement - D/C			126	310	564	579
101-774-721.00	Workers Compensation	820	1,081	198	1,100	1,100	1,100
101-774-740.00	Operating Supplies	2,241	2,801	3,195	10,100	5,000	5,100
101-774-760.00	Medical Services	39	0	0	77	77	77
101-774-775.00	Repair & Maintenance Supplies	455	3,626	2,313	3,641	3,714	3,788
101-774-777.00	MINOR TOOLS AND EQUIPMENT	20	322	0	400	400	400
101-774-801.00	Professional Services	38	46	0	208	212	216
101-774-810.00	Dues & Memberships	460	0	0	0	0	0
101-774-820.00	Contracted Services	3,992	13,124	1,726	8,160	3,000	3,060
101-774-825.00	Insurance	4,276	4,228	4,616	4,564	4,655	4,748
101-774-901.00	Advertising	0	0	0	0	0	0
101-774-922.00	Utilities-Elec, Water, Sewer	11,248	10,923	11,937	11,500	11,500	11,500
101-774-930.00	Equipment Maintenance	0	0	0	0	0	0
101-774-939.00	Contracted Maintenance	975	450	380	3,000	1,000	1,020
101-774-940.00	Rentals	876	460	460	700	700	700
101-774-941.00	Motor Pool Equip Rental	19,242	12,024	19,241	19,750	19,750	19,750
101-774-941.01	Data Processing	487	142	142	132	166	166
	Parks - Expenditures Total:	101,911	75,295	74,322	88,961	85,592	78,020

CAPITAL IMPROVEMENTS

The General Fund has a separate departmental budget for capital improvements. This budget was created so that the costs for capital improvements, generally costing \$5,000 or more and non-recurring, are not included with the operating budgets of the various general fund activities (except for PSB operations). There is a need to be able to compare operational expenses for the general fund activities from year to year. When capital improvements are included in the various department operating budgets, the actual operating costs become distorted. Having capital included in one area alleviates this distortion.

City of Marshall

CAPITAL IMPROVEMENTS		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures							
101-900-970.00	Capital Outlay	26,285	289,983	59,018	165,100	181,747	70,500
	Capital Improvements Expenditures Total:	26,285	289,983	59,018	165,100	181,747	70,500



Marshall Regional Law Enforcement Center

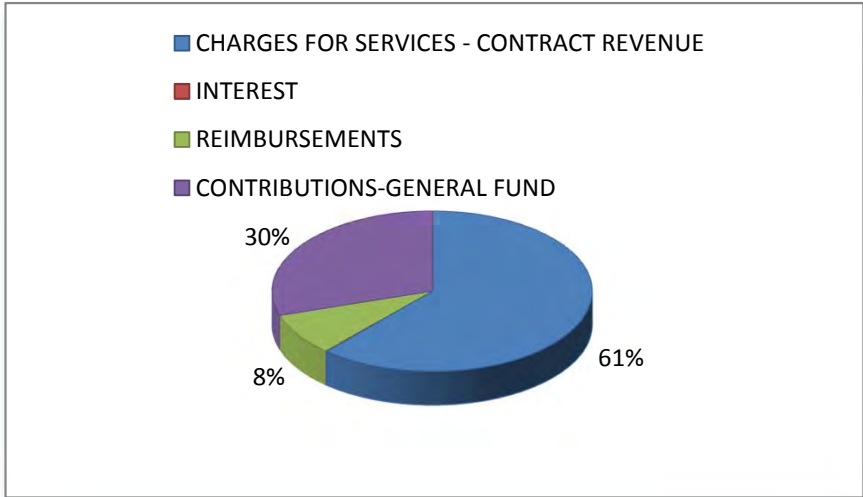
The Marshall Regional Law Enforcement Center (MRLEC) is a collaborative between the City of Marshall, Calhoun County and the State of Michigan. The center houses all three governments law enforcement agencies, impacting about 100 police officers and support staff. The facility is also used by many other regional law enforcement agencies as part of their collaboration with MRLEC agencies. This ranges from 20 to 30 additional officers. The building also hosts a variety of civic groups who utilize our Community Training Room for meetings and functions.

The concepts behind this project are bearing fruit, as each agency is saving monies by reducing duplicated building space, and in some cases, services. The increased interaction among agencies have allowed relationships to flourish as staff from all agencies continue to share information, providing better outcomes in criminal investigations.

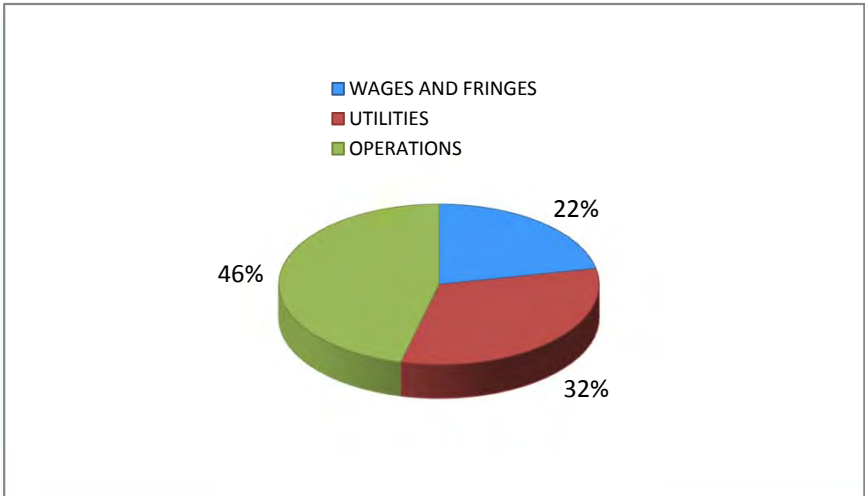
The City of Marshall has ownership of the MRLEC and the State of Michigan and the Calhoun County Sheriff's Office lease the space from the City, as well as provide for key support services. There are funds built into the leases that are designated for continued building upkeep now and into the future.

Challenges: As the building starts to age, some maintenance costs will be incurred to keep the facility in good shape, and to upkeep the ever-changing technologies needed by modern law enforcement needs. Also, as part of any large-scale project, growing pains will occur, requiring adjustments to the facility to adapt to each agency's mission. A good example of this is the large increase in the needs to investigate, and prosecute for computer, internet and other technology-based crimes. These upgrades will have to be considered as future revenues needs are assessed.

FY 2021 MRLEC REVENUES		
CHARGES FOR SERVICES - CONTRACT REVENUE	\$ 226,615	61%
INTEREST	500	0%
REIMBURSEMENTS	31,200	8%
CONTRIBUTIONS-GENERAL FUND	110,364	30%
TOTAL REVENUES	\$ 368,679	100%



FY 2021 MRLEC EXPENDITURES		
WAGES AND FRINGES	\$ 82,468	22%
UTILITIES	121,000	32%
OPERATIONS	174,193	46%
TOTAL EXPENDITURES	\$ 377,661	100%



City of Marshall

Marshall Regional Law Enforcement Center		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Revenues							
207-000-627.00	Charges for Services - Contract Revenue	184,754	169,922	176,615	176,615	226,615	226,615
207-000-665.00	Interest	108	686	1,903	500	500	500
207-000-676.00	Reimbursement		75,600	24,000	31,200	31,200	31,200
207-000-699.01	Contributions - General Fund	110,374	110,374	110,374	110,364	110,364	110,364
MRLEC Revenues Total:		295,236	356,582	312,892	318,679	368,679	368,679
Expenditures							
207-305-702.00	Payroll	21,321	17,065	19,290	19,410	19,992	20,592
207-305-703.00	Part-time Salaries	0	14,159	15,652	18,870	19,500	19,890
207-305-703.01	PT Salaries - Exempt	31,200	31,200	31,200	31,200	31,200	31,200
207-305-704.00	Overtime Salaries	86	48	69	1,098	2,000	2,040
207-305-715.00	Social Security	1,583	2,348	2,631	5,399	3,174	3,253
207-305-716.00	Hospitalization	3,023	3,125	3,273	3,650	3,872	4,183
207-305-717.00	Life Insurance	18	21	20	20	20	20
207-305-718.00	Retirement - D/B	1,863	0	0	0	0	0
207-305-718.10	Retirement - D/C		1,669	1,974	1,941	2,000	2,053
207-305-721.00	Workers Compensation	705	557	1,053	710	710	710
207-305-740.00	Operating Supplies	3,329	1,034	825	3,570	13,641	13,914
207-305-776.00	Building Maintenance Supplies	5,182	5,304	3,944	4,682	4,776	4,871
207-305-820.00	Contracted Services	16,183	17,866	3,889	7,500	7,650	7,803
207-305-820.01	Contracted Maint. - Plowing	13,599	18,066	17,768	20,000	20,400	20,808
207-305-820.02	Contracted Maint - Lawn	5,055	6,954	7,202	12,000	12,240	12,485
207-305-825.00	Insurance	19,172	18,955	19,560	20,175	20,579	20,990
207-305-850.00	Communications	6,802	6,829	4,552	6,000	6,000	6,000
207-305-901.00	Advertising	0	0	0	0	0	0
207-305-921.00	Utilities - Gas	23,292	27,099	25,795	27,000	27,000	27,000
207-305-922.00	Utilities-Elec, Water, Sewer	87,370	91,296	91,878	94,000	94,000	94,000
207-305-930.00	Equipment Maintenance	9,826	20,064	22,773	25,500	30,500	31,110
207-305-931.00	Maintenance of Building	23,023	6,958	7,319	15,000	20,300	20,706
207-305-939.00	Contracted Maintenance	53,456	0	0	6,000	15,000	15,300
207-305-941.00	Motor Pool Equip Rental	5,922	1,912	1,555	2,050	2,050	2,050
207-305-941.01	Data Processing		0	1,236	1,446	1,057	1,078
207-305-970.00	Capital Outlay					20,000	20,000
MRLEC Expenditure Total:		332,010	292,529	283,458	327,221	377,661	382,056
Excess of Revenues Over (Under) Expenditures		(36,774)	64,053	29,434	(8,542)	(8,982)	(13,377)

ALLOCATED POSITIONS: MRLEC

Job Description	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
Facility Manager	0.50	0.50	0.50	0.50	0.50	0.50
Total	0.50	0.50	0.50	0.50	0.50	0.50



A COMMUNITY AT PLAY



RECREATION

“To enhance the quality of life for our community by providing safe, healthy and fun recreation opportunities”, this living mission statement encompasses the philosophy of the Marshall Recreation Department. The Department encourages members of the community to participate in recreational activities by offering a wide variety of programming opportunities making us, “A Community at Play”.

Marshall Recreation serves a wide variety of people throughout the City of Marshall and surrounding communities with over 100 programs offered throughout the year. Our department office hours are Monday – Friday 8:00am – 5:00pm. However most all of our programs are held after 5:00pm during the weekdays and between 9:00am and 4:00pm on Saturday and Sunday throughout the year. Marshall Rec offers programs for youth 2 years and older all the way up to older adults in their 80's.

Marshall Recreation: In 1945, the citizens of the City of Marshall decided to establish a permanent recreation program. The Community Chest and Marshall Public Schools became the financial donors. In 1958, the Recreation Department received its first millage support through the citizens of Marshall.

Today, the Recreation Department is supported by a .9202 mil for the continuation of programs provided to the citizens of City of Marshall, the surrounding townships and communities. This support allows us to offer a large array of programs including, special events, youth sports, activities, youth summer camp, archery, canoes and kayaks, outdoor adventures and adult sports.

Our largest partner is the Marshall Public Schools who provides the facilities we use for the majority of our programs. We also work closely with many local businesses through sponsorships for our youth and adult sports.

Our most recent accomplishments have been the completion of our 2020-2024 5-year Parks & Recreation Masterplan. The recreation department was also awarded a grant of \$95,000 to construct an open-air archery range from the MDNR & USFWS which will also for expansion of our outdoor recreation options. The Recreation Department has created partnerships with local travel basketball teams, Gull Lake Home School groups and US Martial Arts to create more programming for the community.

Staff: The Recreation Department consists of 3 FTE's, 8 seasonal employees and multiple exempt employees such as umpires, referees, and scorekeepers making payroll & benefits (FT employees) our largest expense. Our 3 FTE's consist of 1 Recreation Superintendent, 1 Recreation Coordinator and 1 Sports & Recreation Coordinator. Our 8 seasonal employees consist of 1 Athletic Field Maintenance employee and 7 Summer Camp Employees.

Funding: A .9202 millage helps fund approximately \$190,000 (48%) of our \$400,000 budget. User fees from all our programs and sponsorships \$210,000 (52%) makes up the remainder of our budget. Adding new programming each year, allow the department to keep up with the increased cost each year.

Expenses: The breakdown of major expenses for the Recreation Department are as follows:

- 3 FTE Wages - \$125,000
- Part-time Seasonal \$29,000
- Operating Supplies \$75,000
- Healthcare \$55,000
- Social Security \$12,000
- Contracted Services \$19,000
- Rentals \$14,000
- Data Processing \$8,000
- Motor Pool \$6,000

City Goals: The Recreation Department's aim is to continue the use of all city parks for programming coincides with Strategic Goal #1 of our City's Economic Development Strategic Plan, "Better use of Parks".

The Recreation Department has completed the 2020-2024 Parks & Recreation Masterplan which has fulfilled one of the goals 1 of our City's Economic Development Strategic Plan.

Recreation Department Demographic Breakdown

Gender

Male: 52.83%
Female: 47.17%



Age

0 - 9: 46.98%
10 - 19: 20.37%
20 - 29: 9.59%
30 - 39: 10.99%
40 - 49: 5.33%
50 - 59: 2.10%
60 - 69: 1.56%
70 - 79: 0.62%
80 - 89: 0.43%
90 - 99: 0.02%



Residency

Resident: 51.53%
Non-Resident: 48.47%



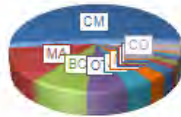
Registration

Online: 56.78%
In-House: 43.22%

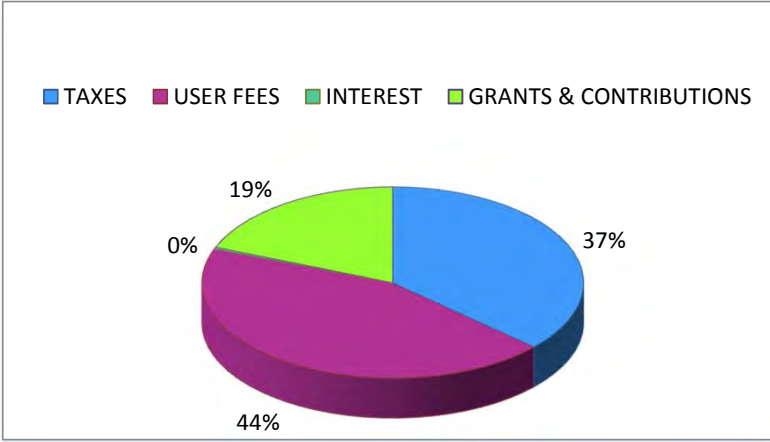


Municipality

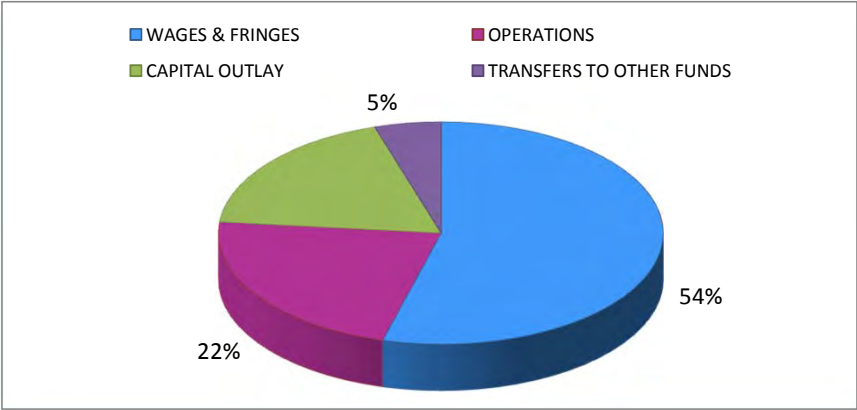
CM: 51.53%
MA: 12.97%
BC: 9.34%
OT: 6.75%
AL: 4.40%
MR: 3.05%
FR: 2.53%
CN: 1.52%
EC: 1.26%
HO: 1.17%
OL: 1.13%
TK: 1.03%
LE: 1.03%
CE: 0.97%
BE: 0.74%
CO: 0.58%



FY 2021 GENERAL FUND-RECREATION REVENUES		
TAXES	\$ 197,863	37%
USER FEES	236,879	44%
INTEREST	1,500	0%
GRANTS & CONTRIBUTIONS	102,000	19%
TOTAL REVENUES	\$ 538,242	100%



FY 2021 GENERAL FUND-RECREATION EXPENDITURES		
WAGES & FRINGES	291,863	54%
OPERATIONS	120,426	22%
CAPITAL OUTLAY	100,000	19%
TRANSFERS TO OTHER FUNDS	25,953	5%
TOTAL EXPENDITURES	\$ 538,242	100%



City of Marshall							
General Fund-Recreation		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Revenues							
208-000-402.00	Current Property Taxes	174,757	175,292	179,813	182,889	191,483	195,504
208-000-404.00	Property Taxes - Prior Years		62	0	0	0	0
208-000-420.00	Delinquent Personal Prop Taxes	545	272	504	100	100	100
208-000-441.00	Local Community Stabilization Tax	23,475	11,787	13,904	5,680	5,680	5,680
208-000-445.00	Penalties & Int. on Taxes	815	623	471	600	600	600
208-000-540.00	State Grants			500			
208-000-587.00	Local Recreation grants		37,500	0	0	100,000	0
208-000-651.00	Use Fees	185,204	197,818	208,039	238,199	236,879	231,899
208-000-665.00	Interest	1,648	1,393	3,430	1,500	1,500	1,500
208-000-671.00	Miscellaneous Revenue	40	210	0	0		0
208-000-675.00	Contributions-From Other Sources					2,000	
208-000-675.23	Contributions-Scholarships		0	0	0		0
208-000-694.00	Cash - over & short		0	21	0		0
Recreation Revenues Total:		386,484	424,957	406,682	428,968	538,242	435,283
Expenditures							
208-751-702.00	Payroll	118,785	113,315	109,285	122,648	133,094	137,087
208-751-702.01	Other Fringe Benefits-taxable	3,050	5,137	1,900	3,000	3,000	3,000
208-751-703.00	Part-time Salaries	24,819	25,780	26,405	32,028	29,143	29,143
208-751-703.01	PT Salaries - exempt	11,985	10,053	12,654	12,068	9,363	9,363
208-751-704.00	Overtime Salaries	1,998	65	312	0	0	0
208-751-715.00	Social Security	11,149	10,895	10,237	12,062	13,271	13,595
208-751-716.00	Hospitalization	26,900	18,226	27,446	27,149	29,201	31,537
208-751-717.00	Life Insurance	221	211	212	212	218	218
208-751-718.00	Retirement - D/B	15,210	21,008	24,897	28,438	32,458	37,002
208-751-718.10	Retirement - D/C	6,030	6,032	5,987	6,274	8,450	8,619
208-751-718.01	Retiree Health Insurance	19,842	17,235	17,870	28,135	22,395	25,082
208-751-721.00	Workers Compensation	1,971	2,277	2,759	2,323	2,880	2,909
208-751-727.00	Office Supplies	1,444	203	65	500	510	520
208-751-740.00	Operating Supplies	59,413	70,827	69,797	80,450	74,350	75,837
208-751-755.00	Miscellaneous Supplies	4,479	1,849	2,977	3,500	3,000	3,133
208-751-776.00	Building Maintenance Supplies	68	309	0	400	400	408
208-751-801.00	Professional Services	363	300	460	350	350	357
208-751-810.00	Dues & Memberships	500	576	530	600	600	600
208-751-820.00	Contracted Services	15,603	18,944	23,556	20,409	18,720	19,395
208-751-825.00	Insurance	776	273	282	804	800	808
208-751-850.00	Communications	1,668	1,136	1,227	1,200	1,200	1,200
208-751-860.00	Transportation & Travel	450	487	70	650	650	650
208-751-901.00	Advertising	0	1,244	781	300	300	300
208-751-922.00	Utilities-Elec, Water, Sewer	3,504	2,969	2,746	3,000	3,000	3,000
208-751-930.00	Equipment Maintenance	412	0	0	0	0	0
208-751-931.00	Maintenance of Building	0	0	0	0	0	0
208-751-940.00	Rentals	10,540	12,244	11,902	14,025	11,260	11,260
208-751-941.00	Motor Pool Equip Rental	11,266	4,017	7,649	7,800	5,138	5,138
208-751-941.01	Data Processing	10,009	9,562	9,562	8,176	7,438	7,438
208-751-958.00	Education & Training	890	820	940	1,000	1,000	1,000
208-751-964.00	Refund or Rebates	4,112	83	54	100	100	100
208-751-970.00	Capital Outlay	0	40,817	0	4,988	100,000	0
208-751-999.00	Transfers to Other Funds	25,953	25,953	25,953	25,953	25,953	25,953
Recreation Expenditures Total:		393,410	422,847	398,515	448,542	538,242	454,652
Excess of Revenues Over (Under) Expenditures		(6,926)	2,110	8,167	(19,574)	0	(19,369)

ALLOCATED POSITIONS: RECREATION

Job Description	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	0.25	0.00	0.00	0.00		0.00
Recreation Coordinator I	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator II	1.00	1.00	1.00	1.00	1.00	1.00
Total	3.25	3.00	3.00	3.00	3.00	3.00

FARMERS MARKET

Description of Services:

Since 2002, the Marshall Area Farmer's Market has operated in Marshall's downtown area bringing fresh fruits and vegetables, meat and poultry, baked goods, plants and flowers, and more to Marshall's citizens and visitors. Management of the Farmer's Market is overseen by an advisory board and a contractual Market Manager. The Public Services Director is the designated liaison to assist the Farmer's Market if needed.

Objectives:

The market is committed to support of Michigan based local farmers, growers, artisans and producers who also support sustainable economies and environmental practices while providing employment and income to our citizens.

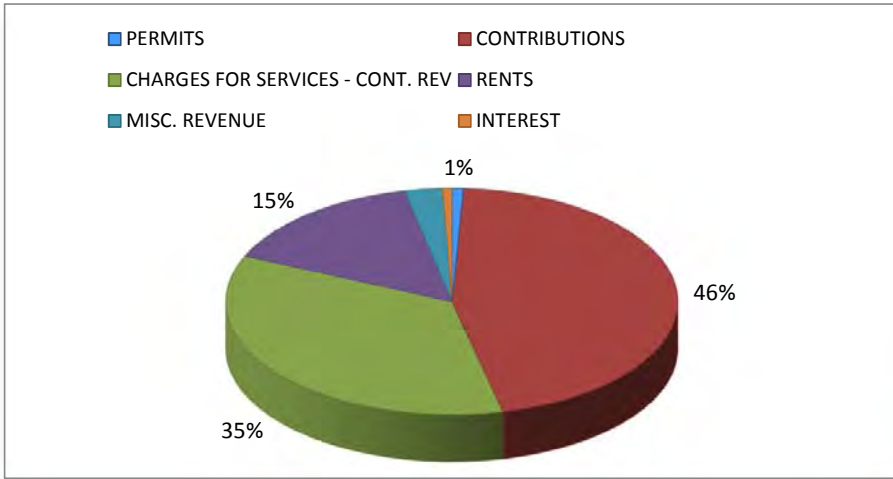
Measures:

The market remains flexible and open to innovations to maintain and increase the numbers of patrons and vendors, as well as, expanding the available wares. In 2016 the Market instituted the SNAP program allowing patrons with Bridge Cards access to the market's wares. The Advisory Board, 3 years ago, began a fundraising event called "Farm to Table" to promote the foods available at the market that were prepared by area Chef's presenting a meal to the ticket holders. This fundraiser is a significant event and helps raise additional revenue to help fund the Farmer's Market.

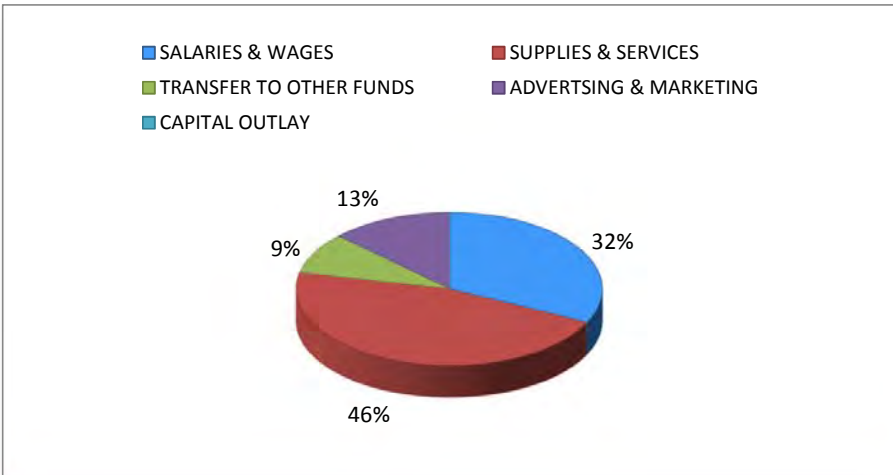
Issues:

The Farmers Market site is a city owned parking lot. The Market Advisory Board would like to fix the lot to better promote accessibility and access to the vendor locations, as well as constructing a structure to cover the market area.

FY 2021 FARMER'S MARKET REVENUES		
PERMITS	240	1%
CONTRIBUTIONS	13,600	46%
CHARGES FOR SERVICES - CONT. REV	\$ 10,500	35%
RENTS	4,500	15%
MISC. REVENUE	800	3%
INTEREST	200	1%
TOTAL REVENUES	\$ 29,840	100%



FY 2021 FARMER'S MARKET EXPENDITURES		
SALARIES & WAGES	\$ 11,000	32%
SUPPLIES & SERVICES	15,779	46%
TRANSFER TO OTHER FUNDS	2,975	9%
ADVERTISING & MARKETING	4,400	13%
CAPITAL OUTLAY	-	0%
TOTAL EXPENDITURES	\$ 34,154	100%



City of Marshall

		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Marshall Farmer's Market		Actual	Actual	Actual	Adopted	Proposed	Projected
Revenues							
210-000-451.01	Permits	200	150	190	240	240	240
210-000-588.10	Contributions	2,520	5,100	2,400	2,500	2,500	2,500
210-000-588.11	Contributions - Market Friends	10,433	7,823	9,131	11,000	11,000	11,000
210-000-588.13	Contributions - Merchandise	208	291	91	100	100	100
210-000-627.00	Charges for Services - Contract Revenue	11,368	6,135	4,515	10,500	10,500	10,500
210-000-642.00	Charges for Services - Sales	0	0	0	0		0
210-000-665.00	Interest	36	45	262	25	200	200
210-000-667.00	Rents	2,805	6,838	4,470	6,400	4,500	4,500
210-000-671.00	Miscellaneous Revenue	0	68	60	50	50	50
210-000-671.26	SR Project Fresh			865		750	750
	Farmer's Market Revenues Total:	27,570	26,450	21,984	30,815	29,840	29,840
Expenditures							
210-000-703.00	Part-time Salaries	0	0	0	0		0
210-000-703.01	PT Salaries - exempt	7,224	7,224	9,456	11,000	11,000	11,000
210-000-715.00	Social Security	0	0	0	0		0
210-000-727.00	Office Supplies	232	140	0	327	334	340
210-000-755.00	Miscellaneous Supplies	1,487	2,060	5,482	5,721	5,835	5,952
210-000-804.00	Bank Fees	(668)	(180)	33	570	570	570
210-000-810.00	Dues & Memberships	250	250	310	250	350	350
210-000-850.00	Communications	480	480	480	480	490	490
210-000-860.00	Transportation & Travel	0	0	0	0		0
210-000-901.00	Advertising	51	0	255	0	400	400
210-000-902.00	Marketing	2,554	2,359	1,255	2,448	4,000	4,080
210-000-922.00	Utilities-Elec, Water, Sewer	226	203	209	312	300	306
210-000-940.00	Rentals	577	505	2,610	660	2,500	2,500
210-000-944.00	Projects/Fundraisers	2,960	2,069	120	1,000	5,400	5,400
210-000-945.03	Retail Purchases	33	32	0	0	0	0
210-000-958.00	Education & Training	0	0	0	0	0	0
210-000-970.00	Capital Outlay	0	220	204	0	0	0
210-000-999.00	Transfer to Other Funds		2,975	2,975	2,975	2,975	2,975
	Farmer's Market Expenditures Total:	15,406	18,337	23,389	25,743	34,154	34,363
Excess of Revenues Over (Under) Expenditures		12,164	8,113	(1,405)	5,072	(4,314)	(4,523)

BROOKS AIRPORT

Description of Services:

Brooks Field is an uncontrolled airfield owned and operated by the City of Marshall. The Federal Aviation Administration has designated Brooks Field as a Tier II airport considered to be essential/critical to the statewide system and respond to local community needs. Brooks Field can support Medium turboprops and business jets on the 3500 x 75 feet runway. The airport also houses a Helipad, public and private hangers. The airport also offers two types of self-service fuels, 100LL and 94 Octane Swift ethanol free, at very competitive prices which are available 24 hours a day 7 days a week.

Brooks Field has 30 aircraft based at the airport and on average will see approximately 8,200 operations per year. It is managed by the Director of Special Projects, part-time Airport Manager, a five-member Airport Advisory Board, and the City Council.

Objectives:

Brooks Field's basic objective is to fulfill the City's Visioning Goal by focusing on an improved Quality of Life and Infrastructure. Additionally, as part of the Michigan Aviation System Plan, it is our goal to align with the multiple system goals as set forth by the Michigan Department of Transportation – Aeronautics Division. These goals include measures relating to facility and pavement maintenance.

Brook's Field is included in the National Plan of Integrated Airport Systems (NPIAS) and receives FAA funding through an Airport Improvement Plan (AIP). These grant assurances help keep the airport viable and preserve the investments made at the airport from the Federal and State levels.

The 2017 Airport Report Card showed Brooks Field to be satisfactorily meeting all applicable facility goals and reaching a Pavement Condition Index (PCI) for the Runway and Taxiway of 86 and 93, respectfully, well above the PCI minimums of 55 and 45.

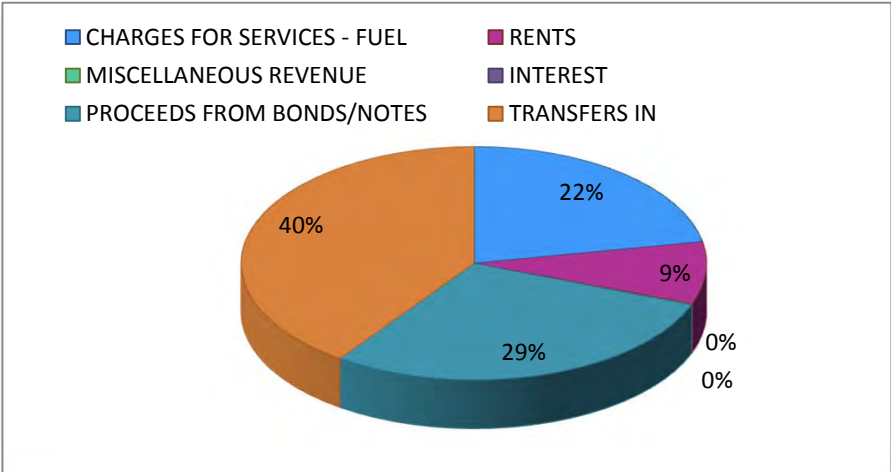
Issues:

A new Terminal Building will be constructed in 2020 with funding primarily from FAA funds, the City will provide funding for approximately 5% of the project. This is the final project under the current Airport Master Plan, which will be the next project funded with the annual FAA allocations (likely in 2021-2022).

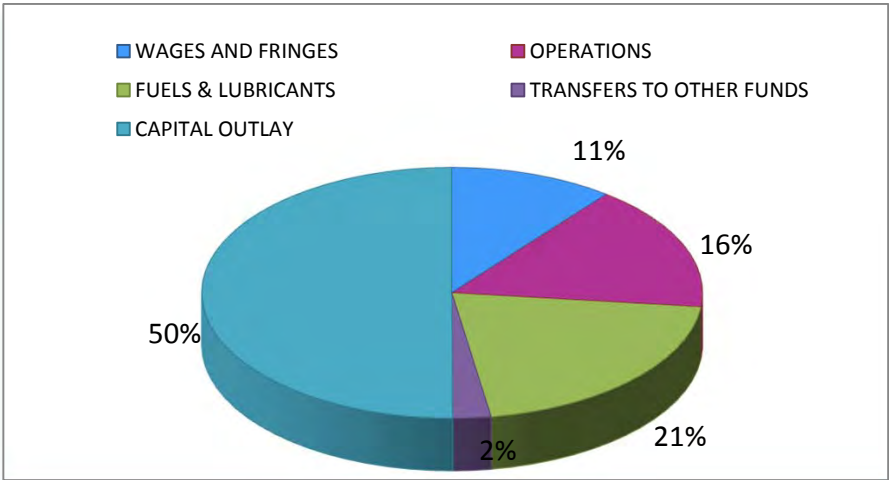
The airport revenue budget is heavily subsidized by the City's General Fund with a small profit from fuel sales and hanger rentals. Recent budget reductions and revenue losses have made the funding of non-FAA funded projects more difficult to complete. These generally include projects such as hanger structure maintenance and fuel pumping system repairs and upgrades.

Brooks Field
1243 S. Kalamazoo Ave.
Marshall, MI 49068
269-781-4447

FY 2021 GENERAL FUND-AIRPORT REVENUES		
CHARGES FOR SERVICES - FUEL	\$ 76,100	22%
RENTS	29,800	9%
MISCELLANEOUS REVENUE	500	0%
INTEREST	20	0%
PROCEEDS FROM BONDS/NOTES	100,000	29%
TRANSFERS IN	139,000	40%
TOTAL REVENUES	\$ 345,420	100%



FY 2021 GENERAL FUND-AIRPORT EXPENDITURES		
WAGES AND FRINGES	\$ 35,901	11%
OPERATIONS	54,705	16%
FUELS & LUBRICANTS	70,000	21%
TRANSFERS TO OTHER FUNDS	8,302	2%
CAPITAL OUTLAY	169,333	50%
TOTAL EXPENDITURES	\$ 338,241	100%



City of Marshall

General Fund-Airport		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Revenues							
295-000-540.00	State Grants	26	25	0			0
295-000-640.00	Charges for Service - Fuel	75,744	84,217	79,128	76,100	76,100	76,100
295-000-665.00	Interest	22	56	138	20	20	20
295-000-667.00	Rents	24,878	25,772	22,990	29,800	29,800	29,800
295-000-671.00	Miscellaneous Revenue	235	263	989		500	
295-000-698.00	Proceeds from Bonds/Notes					100,000	
295-000-699.01	Contributions - General Fund	43,500	33,000	51,000	83,000	139,000	70,000
	Airport Revenues Total:	144,405	143,333	154,245	188,920	345,420	175,920
Expenditures							
295-895-702.00	Payroll	6,343	6,536	6,491	6,075	10,240	10,547
295-895-702.01	Other Fringe Benefits-taxable	105	44	47	50	300	300
295-895-703.00	Part-time Salaries	26,891	15,423	17,083	18,075	21,000	23,000
295-895-704.00	Overtime Salaries	179	0	0	0	0	0
295-895-715.00	Social Security	2,553	1,677	1,800	1,851	2,217	2,268
295-895-716.00	Hospitalization	716	747	759	781	516	557
295-895-717.00	Life Insurance	11	13	13	13	24	24
295-895-718.00	Retirement - D/B	575	0	0	0		0
295-895-718.10	Retirement - D/C	0	556	612	608	1,024	1,055
295-895-721.00	Workers Compensation	576	434	366	580	580	580
295-895-740.00	Operating Supplies	1,931	2,113	2,380	2,081	2,123	2,165
295-895-757.00	Fuels & Lubricants	67,801	72,269	71,222	70,000	70,000	70,000
295-895-801.00	Professional Services	450	0	500	750	765	780
295-895-805.00	Administrative Costs	0	0	0	200	200	200
295-895-812.00	License	50	50	50	100	100	100
295-895-820.00	Contracted Services	28,672	12,012	10,666	19,768	11,000	11,000
295-895-825.00	Insurance	4,822	4,571	4,786	5,367	5,421	5,475
295-895-850.00	Communications	4,551	5,344	6,849	7,500	7,500	7,500
295-895-860.00	Transportation & Travel	144	0	241	150	150	150
295-895-921.00	Utilities - Gas	696	788	901	900	900	900
295-895-922.00	Utilities-Elec, Water, Sewer	5,020	5,287	5,224	5,500	9,000	9,000
295-895-930.00	Equipment Maintenance	4,207	5,019	2,791	4,162	4,245	4,330
295-895-931.00	Maintenance of Building	1,524	3,502	3,575	4,162	8,245	8,410
295-895-941.00	Motor Pool Equip Rental	2,102	2,024	2,540	2,600	2,600	2,600
295-895-941.01	Data Processing	2,698	2,497	2,497	2,661	2,456	2,456
295-895-956.00	Bad Debt Expense	(350)	(100)	766	0	0	0
295-895-999.00	Transfers to Other Funds	8,302	8,302	8,302	8,302	8,302	8,302
295-900-970.00	Capital Outlay	3,094	0	5,425	0	169,333	11,000
	Airport Expenditures Total:	173,663	149,108	155,886	162,236	338,241	182,699
Excess of Revenues Over (Under) Expenditures		(29,258)	(5,775)	(1,641)	26,684	7,179	(6,779)

ALLOCATED POSITIONS: AIRPORT

Job Description	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
Director of Special Projects	0.05	0.05	0.05	0.05	0.10	0.10
Facilities Manager	0.05	0.05	0.05	0.05	0.05	0.05
Equipment Operator	0.00	0.06	0.00	0.00	0.00	0.00
Total	0.10	0.16	0.10	0.10	0.15	0.15

MAJOR STREET -- MVH

Description of Services:

The Major Street (MVH) Fund was established for the Act 51 funds giving to municipalities for various street expenditures including maintenance and preventative maintenance. Services performed with these funds include work on the City's designated Major Street system as designated by MDOT. Major streets are those considered to be of greatest importance by providing an integral network to the industrial, businesses and collecting traffic between the local network and County and State systems. The City of Marshall currently has 14.38 centerline major street miles receiving \$566,000/year of which \$273,000 covers operating costs.

Objectives:

Public Act (PA) 51, 1951, Gas Tax, was established to provide funding for Michigan Roadways. Gas Tax funds are required to cover costs for all street right-of-way maintenance; this includes but is not limited to snow plowing, traffic signage, pavement markings, traffic signal power/maintenance, ADA sidewalk ramps upgrades, bridge maintenance, etc. PA 51 also requires that 10% of these funds be spent on the non-motorized system such as sidewalks over a 10 year period. This requirement is easily met with the sidewalk ADA ramp upgrades required by the Federal Highway Administration (FHWA) during street construction projects.

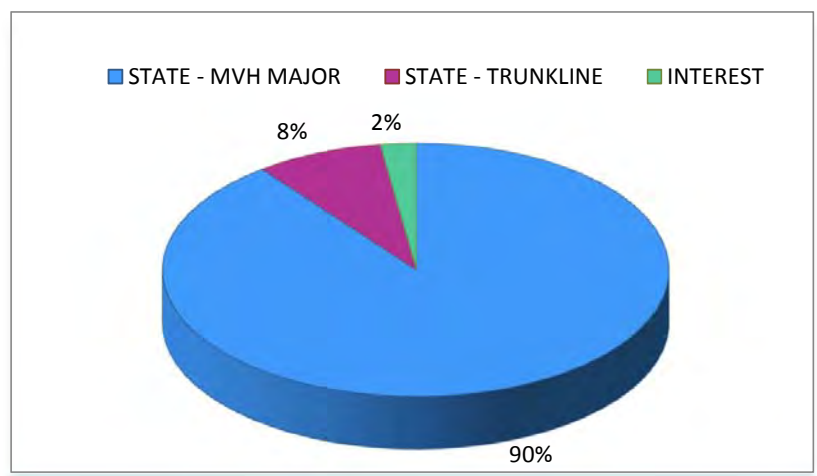
Measures:

The City of Marshall's road system has been rated utilizing the Pavement Surface Evaluation and Rating system (PASER) since 2005. This rating system is utilized by virtually every state road agency allowing for uniformity in comparing conditions of the street system statewide. All the City of Marshall streets are rated using the PASER rating system at least bi-annually. The information is then placed in the RoadSoft integrated roadway management system developed and provided by Michigan's Local Technical Assistance Program (LTAP). This powerful tool allows for tracking of system's deterioration as well as assisting in selection of maintenance project to improve the overall system condition.

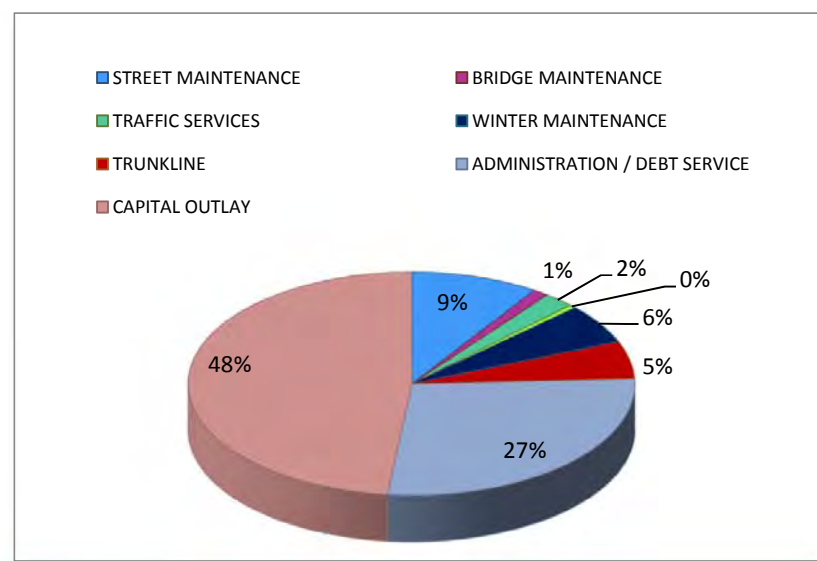
Issues:

Even with the recent "gas tax" increases and additional funding, only a small portion of those makes it to the municipal levels. Major Street receive more funds per mile than local streets and are eligible for many different grants. Generally these Major Street tend to be in better condition than local streets.

FY 2021 MVH MAJOR STREETS REVENUES		
STATE - MVH MAJOR	706,922	90%
STATE - TRUNKLINE	64,121	8%
INTEREST	18,064	2%
TOTAL REVENUES	\$ 789,107	100%



FY 2021 MVH MAJOR STREETS EXPENDITURES		
STREET MAINTENANCE	72,771	9%
BRIDGE MAINTENANCE	9,000	1%
TRAFFIC SERVICES	17,460	2%
TRAFFIC SIGNALS	3,880	0%
WINTER MAINTENANCE	45,678	6%
TRUNKLINE	42,991	5%
ADMINISTRATION / DEBT SERVICE	216,663	27%
CAPITAL OUTLAY	380,664	48%
TOTAL EXPENDITURES	\$ 789,107	100%



**City of Marshall
Summary of Michigan Transportation Fund Debt**

	ISSUE:	33						
	AUTH:	Act 34						
	CUSIP:	572427						
	TYPE:	MTF (LT)						
	PURPOSE:	Street Improvements						
	DATED:	May 1, 2013						
	CALLABLE:	10/1/22 @ Par						
		Fund 202 & 203						
Fiscal					Total Michigan Transportation Fund Debt			
Year	PRINCIPAL	RATE	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	
Ending	(10/1)		(4/1 & 10/1)					
June 30								
2021	\$105,000	2.00%	\$24,963	\$129,963	\$105,000	\$24,963	\$129,963	
2022	\$110,000	2.00%	\$22,813	\$132,813	\$110,000	\$22,813	\$132,813	
2023	\$110,000	2.00%	\$20,613	\$130,613	\$110,000	\$20,613	\$130,613	
2024	\$115,000	2.15%	\$18,276	\$133,276	\$115,000	\$18,276	\$133,276	
2025	\$120,000	2.15%	\$15,750	\$135,750	\$120,000	\$15,750	\$135,750	
2026	\$120,000	2.30%	\$13,080	\$133,080	\$120,000	\$13,080	\$133,080	
2027	\$125,000	3.00%	\$9,825	\$134,825	\$125,000	\$9,825	\$134,825	
2028	\$130,000	3.00%	\$6,000	\$136,000	\$130,000	\$6,000	\$136,000	
2029	\$135,000	3.00%	\$2,025	\$137,025	\$135,000	\$2,025	\$137,025	
	<u>\$1,070,000</u>		<u>\$133,345</u>	<u>\$1,203,345</u>	<u>\$1,070,000</u>	<u>\$133,345</u>	<u>\$1,203,345</u>	

City of Marshall		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
MVH Major & Trunkline Streets		Actual	Actual	Actual	Adopted	Proposed	Projected
Revenues							
202-000-547.00	State - MVH Major	461,443	537,135	606,178	639,535	704,039	704,039
202-000-548.00	State - Trunkline	43,571	68,101	64,121	52,214	64,121	64,121
202-000-570.00	State Operating Assistance	0	202,297	2,883	0	2,883	2,883
202-000-665.00	Interest	5,378	12,043	18,064	4,000	18,064	18,064
202-000-699.00	Transfers From Other Funds	63,321	36	0			0
MVH-Major & Trunkline Revenues Total:		573,713	819,612	691,246	695,749	789,107	789,107
Expenditures							
Street Maintenance							
202-463-702.00	Payroll	19,354	9,495	9,742	12,240	10,139	10,338
202-463-703.00	Part-time Salaries	0	0	137	0	137	137
202-463-704.00	Overtime Salaries	668	148	761	4,500	3,060	3,060
202-463-715.00	Social Security	1,194	714	778	1,281	1,020	1,035
202-463-716.00	Hospitalization	1,500	1,575	1,701	1,837	1,984	2,143
202-463-718.00	Retirement - D/B	1,500	0	0	0	0	0
202-463-721.00	Workers Compensation	0	0	102	0	102	102
202-463-775.00	Repair & Maintenance Supplies	5,720	5,979	8,112	19,000	10,000	10,000
202-463-801.00	Professional Services	121	775	0	250	0	0
202-463-939.00	Contracted Maintenance	14,177	19,124	11,706	30,000	25,000	25,000
202-463-941.00	Motor Pool Equip Rental	5,773	5,596	6,836	6,000	6,836	6,836
MVH-Major Street Maintenance Expenditures Total:		50,007	43,406	39,875	75,108	58,278	58,651
Expenditures							
Surface Maintenance							
202-464-702.93	Payroll - Trunkline 227			327	0	340	347
202-464-702.94	Payroll - Trunkline 194			2,774	0	2,886	2,944
202-464-704.93	Overtime - Trunkline 227			147	0		
202-464-715.00	Social Security			238	0	247	252
MVH-Major Surface Maintenance Expenditures Total:				3,486	0	3,473	3,543
Expenditures							
Trees							
202-466-702.94	Payroll - Trunkline 194			45	0	47	48
202-466-715.00	Social Security			4	0	4	4
MVH-Major Trees Expenditures Total:				49	0	51	52
Expenditures							
Drainage							
202-467-702.94	Payroll - Trunkline 194			170	0	0	0
202-467-715.00	Social Security			13	0	0	0
MVH-Major Drainage Expenditures Total:				183	0	0	0
Expenditures							
Sweeping & Flushing							
202-469-702.00	Payroll	834	448	2,066	7,140	2,149	2,192
202-469-702.93	Payroll - Trunkline 227	0	67	325	0	338	345
202-469-702.94	Payroll - Trunkline 194	172	44	388	0	404	412
202-469-704.00	Overtime Salaries	1,060	529	785	2,550	0	0
202-469-704.93	Overtime - Trunkline 227	98	100	308		680	694
202-469-704.94	Overtime - Trunkline 194	305	283	1,177		1,360	1,387
202-469-715.00	Social Security	184	109	369	741	377	385
202-469-721.00	Workers Compensation			116	0	0	0
202-469-941.00	Motor Pool Equip Rental	2,428	3,338	5,660	15,000	5,660	5,660
MVH-Major Sweeping & Flushing Expenditures Total:		5,081	4,918	11,194	25,431	10,968	11,075
Expenditures							
Bridge Maintenance							
202-470-801.00	Professional Services	1,791	4,384	5,398	9,000	9,000	9,180
MVH-Major Bridge Maintenance Expenditures Total:		1,791	4,384	5,398	9,000	9,000	9,180
Expenditures							
Traffic Services							
202-474-702.00	Payroll	44	3,793	1,664	4,245	1,731	1,766
202-474-704.00	Overtime Salaries	0	67	98	1,000	0	0
202-474-715.00	Social Security	3	287	129	401	132	135
202-474-716.00	Hospitalization	650	702	787	881	987	1,106
202-474-718.00	Retirement - D/B	350	0	0	0	0	0
202-474-721.00	Workers Compensation			47	0	0	0
202-474-775.00	Repair & Maintenance Supplies	0	831	33	1,040	34	35
202-474-778.00	Paint & Signs	5,467	2,680	896	10,000	3,000	3,000
202-474-939.00	Contracted Maintenance	146	6,570	7,792	7,500	7,650	7,803

City of Marshall		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
MVH Major & Trunkline Streets		Actual	Actual	Actual	Adopted	Proposed	Projected
202-469-941.00	Motor Pool Equip Rental	0	601	817	4,000	817	817
	MVH-Major Traffic Service Expenditures Total:	6,660	15,531	12,263	29,067	14,351	14,662
Expenditures	Traffic Signs						
202-475-702.93	Payroll - Trunkline 227			109	0	113	116
202-475-702.94	Payroll - Trunkline 194			2,012	0	2,093	2,135
202-475-704.93	Overtime - Trunkline 227			68	0	340	347
202-475-704.94	Overtime - Trunkline 194			217	0	340	347
202-475-715.00	Social Security			177	0	221	225
	MVH-Major Traffic Signs Expenditures Total:			2,583	0	3,107	3,170
Expenditures	Traffic Signals						
202-476-922.00	Utilities-Elec, Water, Sewer	1,342	1,081	1,082	1,500	1,082	1,082
202-476-939.00	Contracted Maintenance	746	3,272	2,689	7,140	2,798	2,854
	MVH-Major Traffic Signal Expenditures Total:	2,088	4,353	3,771	8,640	3,880	3,936
Expenditures	Winter Maintenance - Trunkline						
202-478-702.93	Payroll - Trunkline 227			553	0	575	587
202-478-702.94	Payroll - Trunkline 194			1,216	0	1,265	1,290
202-478-704.93	Overtime - Trunkline 227			1,384	0	1,700	1,734
202-478-704.94	Overtime - Trunkline 194			3,328	0	3,400	3,468
202-478-715.00	Social Security			478	0	531	542
	MVH-Major Winter Maint Trunkline Expenditures Total:			6,959	0	7,471	7,621
Expenditures	Snow Hauling						
202-479-702.93	Payroll - Trunkline 227			0	0	0	0
202-479-702.94	Payroll - Trunkline 194			171	0	178	181
202-479-704.93	Overtime - Trunkline 227			170	0	0	0
202-479-704.94	Overtime - Trunkline 194			4,658	0	4,760	4,855
202-479-715.00	Social Security			368	0	378	385
	MVH-Major Snow Hauling Expenditures Total:			5,367	0	5,316	5,421
Expenditures	Winter Maintenance						
202-480-702.00	Payroll	2,126	3,258	3,419	3,183	3,557	3,628
202-480-704.00	Overtime Salaries	2,966	6,113	4,319	5,100	2,380	2,428
202-480-715.00	Social Security	382	696	570	634	454	463
202-480-716.00	Hospitalization	300	324	363	406	489	548
202-480-718.00	Retirement - D/B	700	795	880	1,002	1,079	1,166
202-480-721.00	Workers Compensation	0	0	237	0	237	237
202-480-775.00	Repair & Maintenance Supplies	4,447	5,954	11,584	9,364	12,052	12,293
202-480-941.00	Motor Pool Equip Rental	7,295	15,685	12,642	11,500	12,642	12,642
	MVH-Major Winter Maintenance Expenditures Total:	18,216	32,825	34,014	31,189	32,890	33,405
Expenditures	Trunkline						
202-486-702.00	Payroll	74	0	0	10,200	0	0
202-486-704.00	Overtime Salaries	91	0	0	5,100	0	0
202-486-715.00	Social Security	12	0	0	1,170	0	0
202-486-716.00	Hospitalization	2,500	2,625	2,940	3,293	3,688	4,130
202-486-718.00	Retirement - D/B	2,100	2,386	2,685	3,082	3,467	3,940
202-486-721.00	Workers Compensation	0	0	237	0	0	0
202-486-740.00	Operating Supplies					1,500	0
202-486-775.00	Repair & Maintenance Supplies	9,776	9,311	13,159	11,730	13,691	13,964
202-486-941.00	Motor Pool Equip Rental	6,720	25,929	20,645	19,000	20,645	20,645
	MVH-Major Trunkline Expenditures Total:	21,273	40,251	39,666	53,575	42,991	42,679
Expenditures	Administration						
202-539-803.00	Service Fee	250	250	0	250	0	0
202-539-805.00	Administrative Costs	465	0	250	500	250	250
202-539-990.00	Debt Service	100,000	100,000	105,000	105,000	105,000	105,000
202-539-995.00	Bond Interest Paid	33,213	31,213	29,163	27,064	24,963	24,963
202-539-999.00	Transfers to Other Funds	163,500	293,515	220,595	126,395	86,454	86,454
	MVH-Major Administration Expenditures Total:	297,428	424,978	355,008	259,209	216,667	317,166
Expenditures	Capital Outlay						
202-900-970.00	Capital Outlay	225,850	106,384	775,248	383,000	380,664	278,000
	MVH-Major Capital Expenditures Total:	225,850	106,384	775,248	383,000	380,664	278,000

City of Marshall

MVH Major & Trunkline Streets	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
MVH-Major & Trunkline Expenditures Totals:	628,394	677,030	1,295,064	874,219	789,107	788,561
Excess of Revenues Over (Under) Expenditures	(54,681)	142,582	(603,818)	(178,470)	0	546

LOCAL STREET -- MVH

Description of Services:

The Local Street (MVH) Fund was established for the Act 51 funds giving to municipalities for various street expenditures including maintenance and preventative maintenance. Services performed with these funds include work on the City's designated Major Street system as designated by MDOT. Local streets are those outside the Major and County/State Systems, generally the neighborhood street system. The City of Marshall has 25.76 centerline miles of local streets, receiving approximately \$210,000/year of which \$147,000 covers operating costs.

Objectives:

Public Act (PA) 51, 1951, Gas Tax, was established to provide funding for Michigan Roadways. Gas Tax funds are required to cover costs for all street right-of-way maintenance; this includes but is not limited to snow plowing, traffic signage, pavement markings, traffic signal power/maintenance, ADA sidewalk ramps upgrades, bridge maintenance, etc.

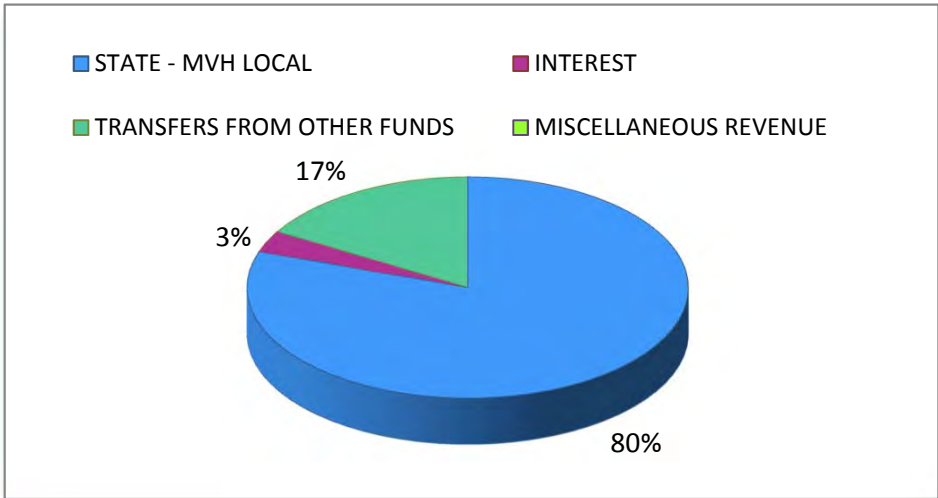
Measures:

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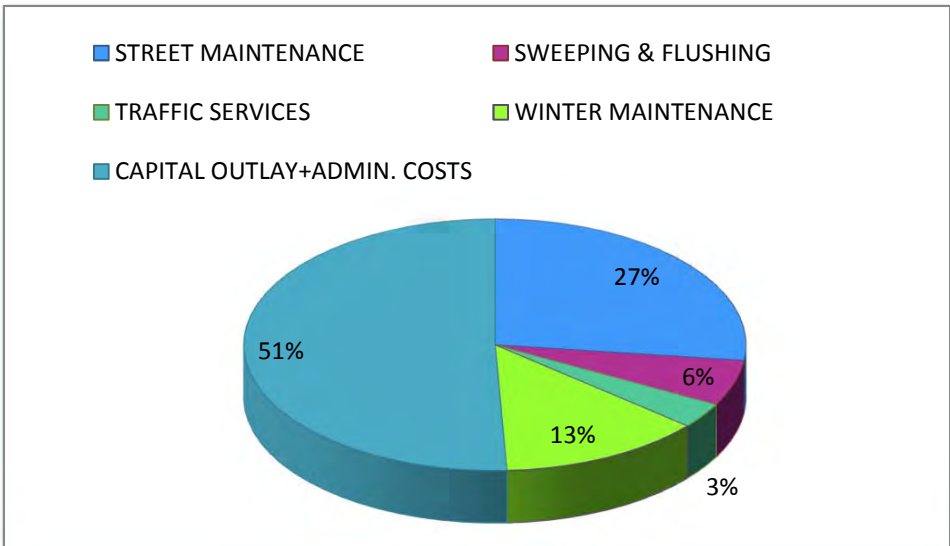
Issues:

Even with the recent "gas tax" increases and additional funding, only a small portion of those makes it to the municipal levels. Local Streets receive far less funds per mile than the major street system. Marshall does not currently have a local street millage severely limiting funds available for maintenance activates after other work is completed.

FY 2021 MVH LOCAL STREETS REVENUES		
STATE - MVH LOCAL	\$ 242,228	80%
INTEREST	9,583	3%
TRANSFERS FROM OTHER FUNDS	50,000	17%
MISCELLANEOUS REVENUE	-	0%
TOTAL REVENUES	\$ 301,811	100%



FY 2021 MVH LOCAL STREETS EXPENDITURES		
STREET MAINTENANCE	81,427	27%
SWEEPING & FLUSHING	17,813	6%
TRAFFIC SERVICES	9,866	3%
WINTER MAINTENANCE	39,563	13%
CAPITAL OUTLAY+ADMIN. COSTS	153,142	51%
TOTAL EXPENDITURES	\$ 301,811	100%



City of Marshall

MVH-Local Streets		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Revenues							
203-000-549.00	State - MVH Local	205,692	279,182	226,246	220,035	242,228	247,000
203-000-569.00	State Grant - Other			94,602			
203-000-665.00	Interest	3,351	5,163	9,583	2,200	9,583	9,583
203-000-671.00	Miscellaneous Revenue	27,576	0	0	0		0
203-000-699.00	Transfers From Other Funds	125,000	250,000	175,000	75,000	50,000	50,000
203-000-699.01	Contributions - General Fund	0	0	0	0		0
MVH-Local Revenues Total:		361,619	534,345	505,431	297,235	301,811	306,583
Expenditures							
Street Maintenance							
203-463-702.00	Payroll	18,636	26,689	13,202	20,400	13,735	14,010
203-463-703.00	Part-time Salaries		0	95	6,138	99	101
203-463-704.00	Overtime Salaries	1,142	1,625	2,080	5,300	5,100	5,202
203-463-715.00	Social Security	1,456	2,075	1,134	2,436	1,448	1,477
203-463-716.00	Hospitalization	3,500	3,675	4,116	4,610	5,163	5,783
203-463-718.00	Retirement - D/B	3,200	0	0	0	0	0
203-463-721.00	Workers Compensation	0	0	382	0	0	0
203-463-775.00	Repair & Maintenance Supplies	9,930	11,142	9,225	22,000	10,000	10,000
203-463-801.00	Professional Services	75	100	0	520	0	0
203-463-939.00	Contracted Maintenance	18,876	14,164	16,033	35,000	25,000	25,000
203-463-941.00	Motor Pool Equip Rental	13,681	20,550	20,881	12,500	20,881	20,881
MVH-Local Street Maintenance Expenditures Total:		70,496	80,020	67,148	108,904	81,426	82,454
Expenditures							
Sweeping & Flushing							
203-469-702.00	Payroll	1,435	1,335	3,006	14,280	3,127	3,190
203-469-703.00	Part-time Salaries	0	0	0	0	0	0
203-469-704.00	Overtime Salaries	810	1,412	277	7,140	4,080	4,162
203-469-715.00	Social Security	167	204	237	1,639	247	252
203-469-941.00	Motor Pool Equip Rental	2,977	6,563	10,359	30,000	10,359	10,359
MVH-Local Sweeping & Flushing Expenditures Total:		5,389	9,514	13,879	53,059	17,813	17,963
Expenditures							
Traffic Service							
203-474-702.00	Payroll	1,820	5,142	1,982	3,060	2,062	2,103
203-474-704.00	Overtime Salaries	0	196	0	7,000	1,700	1,734
203-474-715.00	Social Security	136	393	143	770	288	294
203-474-716.00	Hospitalization	1,700	1,785	1,999	2,239	2,508	2,808
203-474-718.00	Retirement - D/B	1,390	0	0	0	0	0
203-474-721.00	Workers Compensation	0	0	24	0	320	320
203-474-775.00	Repair & Maintenance Supplies	0	0	0	0	0	0
203-474-778.00	Paint & Signs	5,474	3,771	2,668	10,000	2,668	2,668
203-474-941.00	Motor Pool Equip Rental	193	365	321	4,000	321	321
MVH-Local Traffic Service Expenditures Total:		10,713	11,652	7,137	27,069	9,867	10,248
Expenditures							
Winter Maintenance							
203-480-702.00	Payroll	2,616	5,248	3,984	5,202	4,145	4,228
203-480-703.00	Part-time Salaries	0	0	0	0	0	0
203-480-704.00	Overtime Salaries	4,080	6,126	4,880	7,000	4,896	4,994
203-480-715.00	Social Security	503	846	653	933	692	705
203-480-716.00	Hospitalization	1,800	1,890	2,117	2,371	2,656	2,974
203-480-718.00	Retirement	1,500	0	0	0	0	0
203-480-721.00	Workers Compensation	0	0	284	0	320	320
203-480-775.00	Repair & Maintenance Supplies	6,722	14,481	10,442	9,363	10,864	11,081
203-480-941.00	Motor Pool Equip Rental	9,828	21,451	15,991	15,500	15,991	15,991
MVH-Local Winter Maintenance Expenditures Total:		27,049	50,042	38,351	40,369	39,564	40,293
Expenditures							
Administration							
203-539-999.00	Transfers to Other Funds	16,000	17,593	18,001	18,445	19,059	19,059
Administration Expenditures Total:		16,000	17,593	18,001	18,445	19,059	19,059
Expenditures							
Capital Outlay							
203-900-970.00	Capital Outlay	307,718	317,812	298,262	140,000	134,082	136,566
MVH-Local Capital Outlay Expenditures Total:		307,718	317,812	298,262	140,000	134,082	136,566
MVH-Local Expenditures Totals:		437,365	486,633	442,778	387,846	301,811	306,583
Excess of Revenues Over (Under) Expenditures		(75,746)	47,712	62,653	(90,611)	0	0

Brush, Leaf, and Trash Pickup

Description of Services:

- Brush: Every April the DPW conducts a city wide brush pickup so that citizens can dispose of brush that has accumulated over the long winter season. Citizens place brush next to the curb and crews make one pass thru the city chipping the brush and hauling it away.
- Bulk Trash: June is the month for the very popular city wide trash pickup that conveniently follows the announced city wide rummage sale. This gives citizens a chance to dispose of household items that did not find a buyer.
- Leaf: Leaf pickup begins around the middle of October and goes thru Thanksgiving and into early December.

Objectives:

Our goal is to make our citizens happy with their choice to approve a millage for leaf, brush, and trash pickup. Efficient pickup and disposal of brush, leaves, and trash help our residents keep our city looking clean and welcoming. This program helps support the City's Vision by focusing on an improved quality of life.

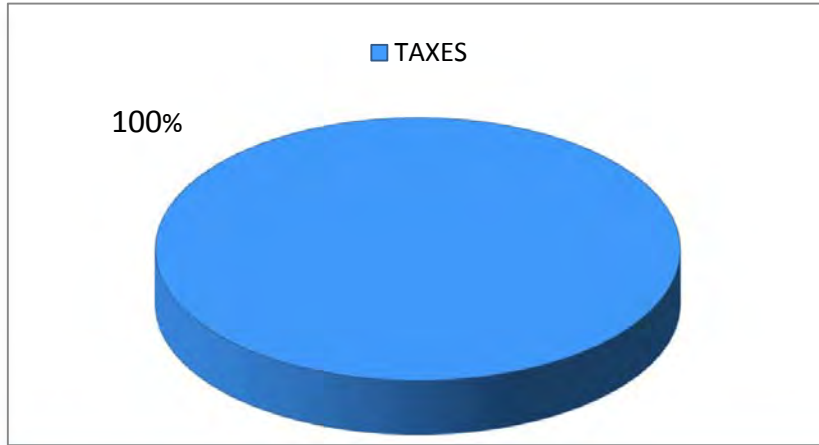
This budget receives revenue from a voted Leaf & Brush millage. This millage was renewed in 2016 allowing the City to maintain this curbside service for our residents.

Challenges:

Each year staff review past seasons and plan for the next one looking for innovative ways to save time, money, and equipment. The leaf pickup season is especially challenging because weather is an unknown when budgeting. Picking up leaves covered in snow is a costly and time consuming endeavor. This past year a new loader and grapple system was purchased to aid in brush and leaf pickups.

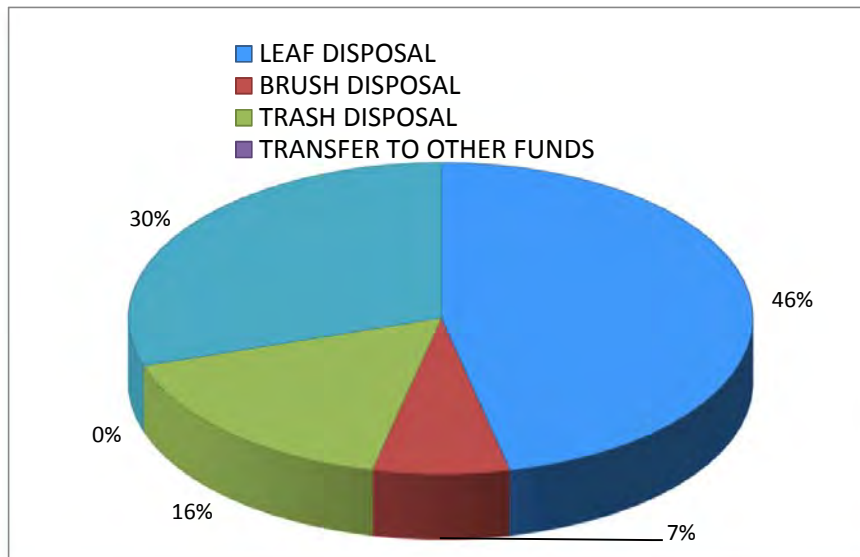
FY 2021 LEAF, BRUSH AND TRASH REMOVAL REVENUES

TAXES	\$ 101,045	100%
INTEREST	30	0%
TOTAL REVENUES	\$ 101,075	100%



FY 2021 LEAF, BRUSH AND TRASH REMOVAL EXPENDITURES

LEAF DISPOSAL	46,512	46%
BRUSH DISPOSAL	7,075	7%
TRASH DISPOSAL	16,471	16%
TRANSFER TO OTHER FUNDS	-	0%
MOTOR POOL EQUIPMENT RENTAL	30,000	30%
TOTAL EXPENDITURES	\$ 100,058	100%



City of Marshall

Leaf, Brush and Trash Removal		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Revenues							
226-000-402.00	Current Property Taxes	93,022	93,306	95,716	95,361	97,745	146,046
226-000-404.00	Property Taxes - Prior Years	0	31	0	0		0
226-000-420.00	Delinquent Personal Prop Taxes	241	135	247	0		0
226-000-441.00	Local Community Stabilization Tax			7,402	3,000	3,000	3,000
226-000-445.00	Penalties & Int. on Taxes	424	324	242	300	300	300
226-000-665.00	Interest	35	52	326	30	30	30
Leaf, Brush and Trash Removal Revenues Total:		93,722	93,848	103,933	98,691	101,075	149,376
Expenditures							
226-000-702.64	Payroll - Leaf Disposal	22,099	16,247	19,620	19,380	19,768	20,163
226-000-702.65	Payroll - Brush Disposal	10,515	3,576	6,889	6,936	7,075	7,216
226-000-703.64	Part-time Leaf Disposal	4,968	5,331	8,336	8,610	8,782	8,958
226-000-703.65	Part-time Brush Disposal	0	77	2,166	0	0	0
226-000-704.64	Overtime - Leaf Disposal	20,363	8,379	13,802	13,785	14,061	14,342
226-000-704.65	Overtime - Brush Disposal	0	0	0	0	0	0
226-000-715.00	Social Security	4,320	2,495	3,855	3,726	3,801	3,877
226-000-718.00	Retirement	0	0	0	0	0	0
226-000-721.00	Workers Compensation	0	0	975	0	0	0
226-000-820.00	Contracted Services	15,532	14,072	17,289	15,854	16,171	16,495
226-000-901.00	Advertising	400	327	75	300	300	300
226-000-941.00	Motor Pool Equip Rental	13,395	28,551	26,882	30,000	30,000	30,000
226-000-964.00	Refund or Rebates	2,081	41	26	100	100	100
226-000-999.00	Transfer to Other Funds					0	47,000
Leaf, Brush and Trash Removal Expenditures Total:		93,673	79,096	99,915	98,691	100,058	148,451
Excess of Revenues Over (Under) Expenditures		49	14,752	4,018	0	1,017	925



NORTHEAST NEIGHBORHOOD IMPROVEMENT AUTHORITY

The Neighborhood Improvement Authority (NIA) was created on April 15, 2019. The NIA is established as a Tax Increment Financing Authority by PA 57 of 2018 to support residential development.

The current Board consists of the following members:

Scott Wolfersberger, Chairperson
Greg Beeg
Lucy Blair
Matt Davis
David DeGraw
Krista Trout-Edwards
Tom Tarkiewicz

The NIA receives its revenue by capturing tax revenue from the City, Kellogg Community College, and Calhoun County millages through the incremental increase in taxable values within the NIA District over the 2018 base year's taxable value. The proposed FY 2021 NIA budget includes \$6,228 of estimated revenue and \$5,100 of possible expenditures.

Issues/Changes in 2020-2021 Budget:

- The Eastside Redevelopment project (formerly State Farm/Golden Rule property) should see the start of redevelopment. The Calhoun County Land Bank should have an identified developer by the beginning of the fiscal year. The City is exploring options on financing the necessary infrastructure to support the new development.
- The City and Marshall Area Economic Development Alliance (MAEDA) are partnering to develop a marketing strategy to highlight the development opportunities that exist in Marshall and the tools that exist to assist in the development. A few of these sites are in the Northeast NIA district which may result in additional development and an increased in both revenues and expenditures in the coming years.

323 W. Michigan Ave.

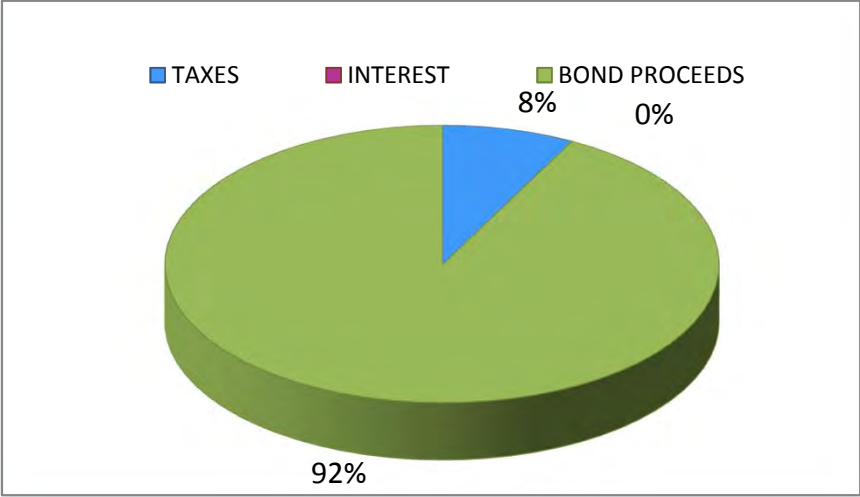
Marshall, MI 49068

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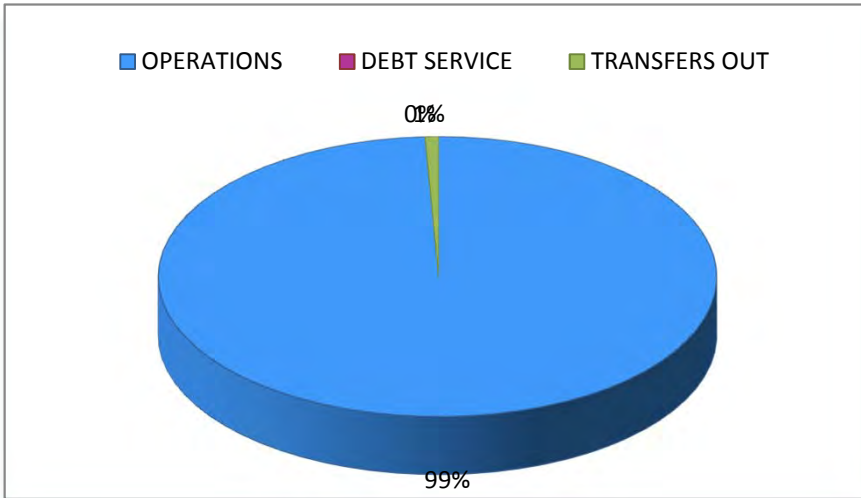
F 269.781.3835

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FY 2021 NORTHEAST NIA REVENUES		
TAXES	\$ 25,000	8%
INTEREST	-	0%
BOND PROCEEDS	300,000	92%
TOTAL REVENUES	\$ 325,000	100%



FY 2021 NORTHEAST NIA EXPENDITURES		
OPERATIONS	\$ 320,000	99%
DEBT SERVICE	-	0%
TRANSFERS OUT	2,500	1%
TOTAL EXPENDITURES	\$ 322,500	100%



City of Marshall							
NORTHEAST NIA		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
		Actual	Actual	Actual	Adopted	Proposed	Projected
Revenues							
247-000-402.00	Current Property Taxes				6,100	25,000	25,525
247-000-402.00	Property Taxes - New Projects						
247-000-441.00	Local Community Stabilization Tax						
247-000-665.00	Interest						
247-000-671.00	Miscellaneous Revenue						
247-000-696.00	Bond Proceeds					300,000	
	Northeast NIA Revenues Total:				6,100	325,000	25,525
Expenditures							
247-000-801.00	Professional Services						
247-000-803.00	Service Fee						
247-000-805.00	Administrative Costs						
247-000-810.00	Dues & Memberships						
247-000-811.00	Taxes						
247-000-820.00	Contracted Services				5,000	20,000	500
247-000-902.00	Marketing						
247-000-922.00	Utilities-Elec, Water, Sewer						
247-000-941.01	Data Processing						
247-000-970.00	Capital Outlay					300,000	
247-000-990.00	Debt Service						15,000
247-000-995.00	Bond Interest Paid						7,500
247-000-999.00	Transfers to Other Funds				500	2,500	2,500
	Northeast NIA Expenditures Total:				5,500	322,500	25,500
Excess of Revenues Over (Under) Expenditures							
					600	2,500	25



SOUTH NEIGHBORHOOD IMPROVEMENT AUTHORITY

The Neighborhood Improvement Authority (NIA) was created on February 18, 2020. The NIA is established as a Tax Increment Financing Authority by PA 57 of 2018 to support residential development.

The current Board consists of the following members:

Matt Davis, Chairperson
Lucy Blair
Ben Holben
Sean Lefere
Michael Murphy
Tom Tarkiewicz
Ryan Underhill

The NIA receives its revenue by capturing tax revenue from the City, Kellogg Community College, and Calhoun County millages through the incremental increase in taxable values within the NIA District over the 2019 base year's taxable value.

The proposed FY 2021 NIA budget includes \$453,244 of estimated revenue and \$453,000 of possible expenditures. The majority of the expense is related to the extension of utilities to serve the new housing development.

Issues/Changes in 2020-2021 Budget:

- The former Alwyn Downs Golf Course has been sold and the City expects the developer to begin construction on a new residential development in 2020.
- The City is exploring costs and potential financing options for the extension of infrastructure for the new development.

323 W. Michigan Ave.

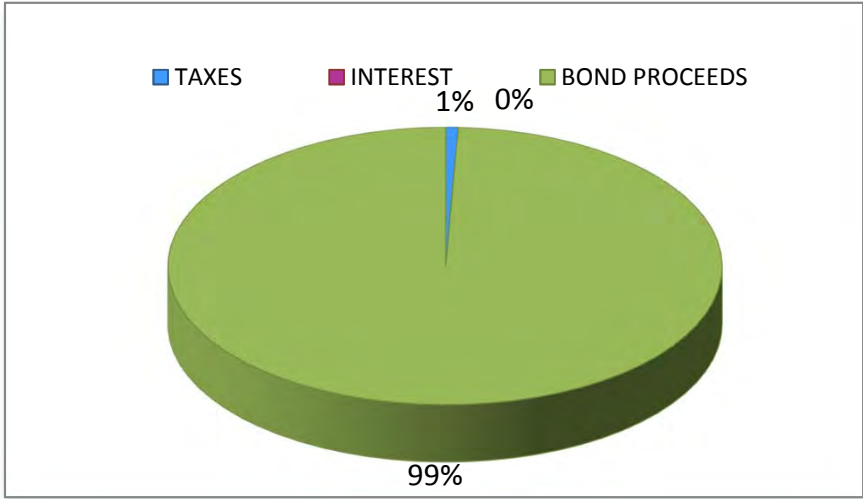
Marshall, MI 49068

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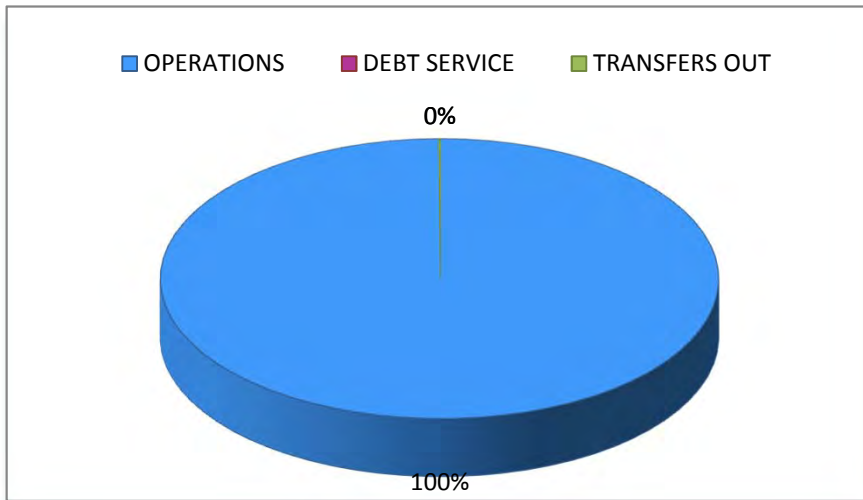
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FY 2021 SOUTH NIA REVENUES		
TAXES	\$ 3,244	1%
INTEREST	-	0%
BOND PROCEEDS	450,000	99%
TOTAL REVENUES	\$ 453,244	100%



FY 2021 SOUTH NIA EXPENDITURES		
OPERATIONS	\$ 451,500	100%
DEBT SERVICE	-	0%
TRANSFERS OUT	500	0%
TOTAL EXPENDITURES	\$ 452,000	100%



City of Marshall							
SOUTH NIA		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
		Actual	Actual	Actual	Adopted	Proposed	Projected
Revenues							
248-000-402.00	Current Property Taxes					3,244	3,312
248-000-402.00	Property Taxes - New Projects						36,000
248-000-441.00	Local Community Stabilization Tax						
248-000-665.00	Interest						
248-000-671.00	Miscellaneous Revenue						
248-000-696.00	Bond Proceeds					450,000	450,000
	SOUTH NIA Revenues Total:					453,244	489,312
Expenditures							
248-000-801.00	Professional Services						
248-000-803.00	Service Fee						
248-000-805.00	Administrative Costs						
248-000-810.00	Dues & Memberships						
248-000-811.00	Taxes						
248-000-820.00	Contracted Services						
248-000-826.00	Bond Issuance Costs					1,500	
248-000-902.00	Marketing						
248-000-922.00	Utilities-Elec, Water, Sewer						
248-000-941.01	Data Processing						
248-000-970.00	Capital Outlay					450,000	450,000
248-000-990.00	Debt Service						23,000
248-000-995.00	Bond Interest Paid						15,400
248-000-999.00	Transfers to Other Funds					500	500
	SOUTH NIA Expenditures Total:					452,000	488,900
Excess of Revenues Over (Under) Expenditures						1,244	412

LOCAL DEVELOPMENT FINANCING AUTHORITY

The Local Development Financing Authority (LDFA) was created on November 19, 1991. The LDFA is established as a Tax Increment Financing Authority by PA 281 of 1986 to support economic development.

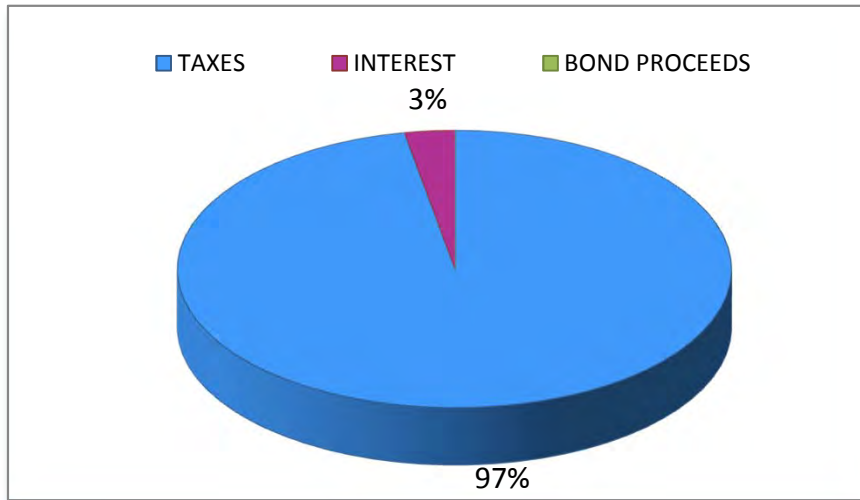
The current Board consists of the following members:

- Catherine Yates, Chairperson
- Sue Damron, Vice Chairperson
- J.P. Walters
- Jason LaForge,
- Matt Davis
- Desmond Kirkland
- Bill DeSmet
- Jim Pardoe
- Tommy Miller
- Tom Tarkiewicz
- Randy Davis

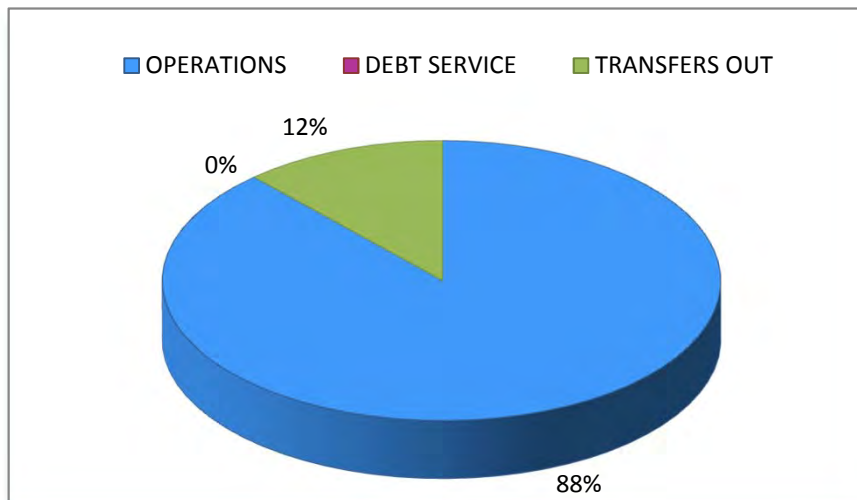
The LDFA receives its revenue through the increase in equalized values within the LDFA District over the base value determined in December 31, 1990.

With the potential sale of five lots in the LDFA area, the LDFA is researching available land to expand the district. The cost for additional land is unknown at this time.

FY 2021 LDFA REVENUES		
TAXES	\$ 498,760	97%
INTEREST	15,000	3%
BOND PROCEEDS	-	0%
TOTAL REVENUES	\$ 513,760	100%



FY 2021 LDFA EXPENDITURES		
OPERATIONS	\$ 379,410	88%
DEBT SERVICE	-	0%
TRANSFERS OUT	50,537	12%
TOTAL EXPENDITURES	\$ 429,947	100%



City of Marshall							
Local Development Finance Authority		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Revenues							
296-000-402.00	Current Property Taxes	245,693	261,891	345,588	256,540	259,105	261,696
296-000-402.00	Current Property Taxes - New Projects	0	6,675	0	0	89,655	159,950
296-000-441.00	Local Community Stabilization Tax	198,000	183,183	147,540	135,000	150,000	150,000
296-000-665.00	Interest	15,387	23,476	24,859	15,000	15,000	15,000
296-000-671.00	Miscellaneous Revenue	0	1,000	0	0		0
296-000-696.00	Bond Proceeds	0	0	0	0		0
	L DFA Revenues Total:	459,080	476,225	517,987	406,540	513,760	586,646
Expenditures							
296-000-801.00	Professional Services	35,324	168,986	11,081	25,500	26,010	26,530
296-000-803.00	Service Fee	300	400	500	500	500	500
296-000-805.00	Administrative Costs	24,205	24,378	24,205	50,537	50,537	50,537
296-000-805.00	Administrative Costs - Public Safety			66,000	66,000	100,000	0
296-000-810.00	Dues & Memberships	275	0	0	0		0
296-000-811.00	Taxes	3,326	496	906	3,400	3,400	3,400
296-000-820.00	Contracted Services	248,116	241,564	237,892	248,000	248,000	248,000
296-000-902.00	Marketing	0	210	0	1,500	1,500	1,500
296-000-922.00	Utilities-Elec, Water, Sewer	0	0	1,952	0		0
296-000-941.01	Data Processing	0	0	0	0		0
296-000-970.00	Capital Outlay		31,083	645,696	0		136,300
296-000-990.00	Debt Service	90,000	90,000	90,000	90,000		
296-000-995.00	Bond Interest Paid	14,850	11,340	7,560	3,780		
296-000-999.00	Transfers to Other Funds	0	0	0	0		0
	L DFA Expenditures Total:	416,396	568,457	1,085,792	489,217	429,947	466,767
Excess of Revenues Over (Under) Expenditures		42,684	(92,232)	(567,805)	(82,677)	83,813	119,879

DOWNTOWN DEVELOPMENT AUTHORITY

The Downtown Development Authority (DDA) was established in 1982 as a Tax Increment Financing Authority for the purpose of maintaining a viable Central Business District.

The current Board consists of the following members:

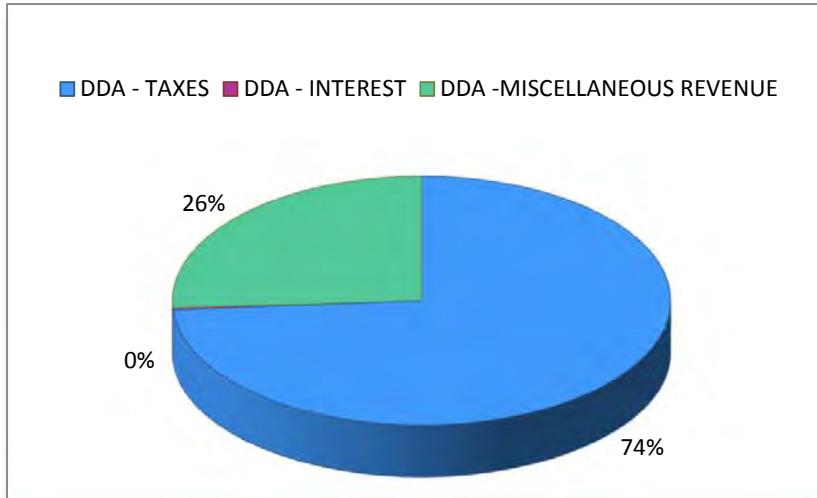
- Catherine Yates, Chairperson
- Sue Damron, Vice Chairperson
- J.P. Walters
- Jason LaForge
- Matt Davis
- Desmond Kirkland
- Bill DeSmet
- Jim Pardoe
- Tommy Miller
- Tom Tarkiewicz
- Randy Davis

The DDA receives its revenue through the increase in equalized value within the DDA district that are above the base-value determined on December 31, 1982. In addition, the DDA will levy 1.6129 mills on all property within the District to support its operations.

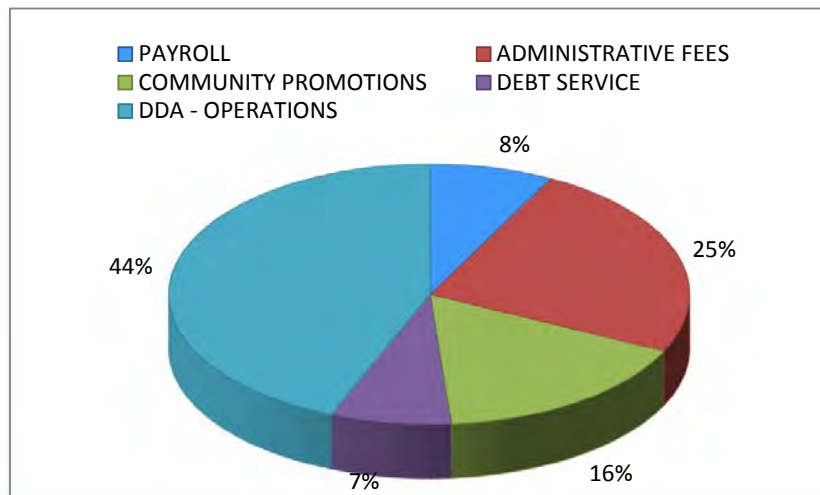
The DDA performs snow removal from the sidewalks within the District. The DDA also uses City crews to remove rubbish from the downtown trash containers and maintains the parking structure with pavement wash downs and snow removal.

The proposed FY 2021 DDA budget highlights includes \$54,000 of revenue and \$32,000 of expenditures for the Blue's Fest. \$15,675 is allocated for debt payments for a 2002 Capital Improvement bond. Capital expenditures include \$13,800 for the 2019 project which installed the downtown corner bumpouts. These and other allocations of the DDA are directly related to City Council's goal of creating and maintaining a "Vibrant Downtown".

FY 2021 DDA REVENUES		
DDA - TAXES	\$ 153,593	74%
DDA - INTEREST	540	0%
DDA - MISCELLANEOUS REVENUE	54,000	26%
TOTAL REVENUES	\$ 208,133	100%



FY 2021 DDA EXPENDITURES		
PAYROLL	\$ 16,218	8%
ADMINISTRATIVE FEES	52,175	25%
COMMUNITY PROMOTIONS	35,000	16%
DEBT SERVICE	15,900	7%
DDA - OPERATIONS	93,030	44%
TOTAL EXPENDITURES	\$ 212,323	100%



**City of Marshall
Summary of Downtown Development Authority Debt**

	ISSUE: 32 AUTH: Act 34 CUSIP: 572427 TYPE: DDA (LT) PURPOSE: DDA - Parking Lots DATED: September 5, 2012 CALLABLE: Fund 298 - Paid by G/F				Budgeted in 298-000-805.00 Due to Status of Component Unit		
					Total DDA Debt		
Fiscal Year	PRINCIPAL (3/1)	RATE	INTEREST (3/1 & 9/1)	TOTAL	PRINCIPAL	INTEREST	TOTAL
Ending June 30							
2021	\$15,000	3.00%	\$900	\$15,900	\$15,000	\$900	\$15,900
2022	\$15,000	3.00%	\$450	\$15,450	\$15,000	\$450	\$15,450
	<u>\$30,000</u>		<u>\$1,350</u>	<u>\$31,350</u>	<u>\$30,000</u>	<u>\$1,350</u>	<u>\$31,350</u>

City of Marshall							
Downtown Development Authority		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Revenues							
298-000-402.00	Current Property Taxes	114,908	115,188	129,993	120,855	123,393	125,984
298-000-404.00	Property Taxes - Prior Years	0	0	0	0	0	0
298-000-420.00	Delinquent Personal Prop Taxes	70	63	24	160	160	160
298-000-441.00	Local Community Stabilization Tax	13,000	38,029	37,346	25,000	30,000	30,000
298-000-445.00	Penalties & Int. on Taxes	51	71	15	40	40	40
298-000-665.00	Interest	354	342	1,382	540	540	540
298-000-671.00	Miscellaneous Revenue	55,163	65,743	(4,500)	54,000	54,000	54,000
298-000-671.16	Miscellaneous Revenue - BluesFest			57,909			
298-000-675.00	Contrib. from Other Sources	14,310	1,790	0	0		0
	DDA Revenues Sub-Total:	197,856	221,226	222,169	200,595	208,133	210,724
Expenditures							
298-000-702.00	Payroll	0	63	136	0		0
298-000-702.01	Other Fringe Benefits-taxable	0	0	0	0		0
298-000-702.40	Payroll - Rubbish/Garbage	625	916	915	102	900	918
298-000-702.41	Payroll - Mowing/Trimming	0	301	1,035	1,353	1,100	1,122
298-000-702.42	Payroll - Parking Structure	410	1,308	1,292	4,162	1,300	1,326
298-000-702.43	Payroll - Sidewalk Snow Removal	20	436	592	208	500	510
298-000-702.44	Payroll - Flowers	1,397	1,008	1,188	2,289	1,500	1,530
298-000-703.00	Part-time Salaries	12,264	8,664	7,521	9,488	10,175	10,379
298-000-704.00	Overtime Salaries	0	1,079	94	0		0
298-000-704.40	Overtime - Rubbish/Garbage	127	0	99	0		0
298-000-704.41	Overtime - Mowing/Trimming			130			
298-000-704.42	Overtime - Parking Structure	199	0	473	0		0
298-000-704.43	Overtime - Sidewalk Snow Removal	0	0	0	0		0
298-000-704.44	Overtime - Flowers	0	0	0	0		0
298-000-715.00	Social Security	1,143	1,039	1,011	728	743	757
298-000-716.00	Hospitalization	0	0	0	0		0
298-000-717.00	Life Insurance	0	0	0	0		0
298-000-718.00	Retirement - D/B	0	0	0	0		0
298-000-721.00	Workers Compensation	0	0	432	0		0
298-000-755.00	Miscellaneous Supplies	3,203	601	2,737	1,020	1,500	1,530
298-000-755.01	Miscellaneous Supplies - Downtown Planters	1,070	1,828	1,244	2,550	2,000	2,040
298-000-777.00	MINOR TOOLS AND EQUIPMENT	0	22	273	100	100	100
298-000-801.00	Professional Services	519	300	355	520	530	541
298-000-803.00	Service Fee	308	156	68	308	200	200
298-000-805.00	Administrative Costs	35,433	50,195	65,054	41,377	52,175	51,725
298-000-820.00	Contracted Services	2,424	13,937	23,755	23,000	23,000	23,000
298-000-820.02	Contracted Maint. - Lawn		70	0	1,020		0
298-000-901.00	Advertising	0	173	173	0		0
298-000-945.00	COMMUNITY PROMOTIONS	35,205	36,543	33,981	35,000	35,000	50,000
298-000-964.00	Refund or Rebates	0	0	0	0		0
298-000-970.00	Capital Outlay	3,752	0	0	38,800	40,000	0
298-000-990.00	Debt Service	70,000	55,000	0		15,000	15,000
298-000-995.00	Bond Interest Paid	4,642	1,100	0		900	450
298-000-999.00	Transfers to Other Funds	0	0	0		13,800	13,800
		172,741	174,739	142,558	162,025	200,423	174,928
Dept 296-DDA Parking Ramp							
298-296-941.00	Motor Pool Equip Rental	4,000	4,128	5,879	4,000	4,000	4,000
Dept 297-DDA Sidewalk							
298-297-941.00	Motor Pool Equip Rental	10,596	7,900	5,500	7,900	7,900	7,900
	DDA Expenditures Total:	187,337	186,767	153,937	173,925	212,323	186,828
Excess of Revenues Over (Under) Expenditures		10,519	34,459	68,232	26,670	(4,190)	23,896

Marshall House Apartments

Owned & Operated by City of Marshall



BUDGET NARRATIVE FY 2021

SUMMARY:

Marshall House Apartments is a 100-unit senior and disabled citizen housing community that opened January 1980 and is owned and operated by the City of Marshall. It was established for low-income seniors and disabled adults, with the rent based on approximately 30% of the household's adjusted annual income (total annual income minus allowable medical deductions). Tenant rents are subsidized by Section 8 New Construction, Department of Housing and Urban Development (HUD) funding. Out of that subsidy, the City of Marshall deposits \$12,865.00 on a monthly basis in a HUD Replacement Reserve Fund (HRRF) account.

OBJECTIVE:

Comfort and safety are an important goal at the Marshall House. Management strives to provide all with a clean, healthy and safe place to live, all the while trying to maintain a healthy and responsible budget.

PRIOR GOALS

In the 2019 budget year, Marshall House finished the final phase of the common area improvements. The entire first floor, to include the hallways, lobby, library and office were completed with the final payout being: \$22,186.70.

Marshall House also had the lobby, hallways and office painted. Included in that project was the painting of the steel entry doors and trim to common area rooms. The total cost of the painting project was \$1,850.00.

Additionally, Marshall House updated the lighting throughout the building as well. The first floor was suited with LED flat panel drop in lights and the upper floors were fitted with surface mount round style fixtures. These selections have provided much brighter lighting down the hallways and in the lobby and have offered a softer aesthetically pleasing appearance. The total cost for materials and labor reached a total of: \$20,713.18.

Likewise, the acoustic tiles in the first-floor suspended ceiling were upgraded with the cost of materials coming to: 14,010.67

The feedback from the residents from all these upgrades have them overwhelmingly pleased with the improvements throughout the building!

Five more apartments were remodeled and just reached completion. The total cost of this project was: \$116,941.13.



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Marshall House Apartments

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Two unexpected maintenance issues arose in our budget year. The first one was that Marshall House was startled by the new initiative from the Department of Housing and Urban Development's (HUD) Real Estate Assessment Center (REAC) Inspection scheduling. We received notice that an inspector would be inspecting our property a mere two weeks from the date of notice received. Due to previous REAC inspection notes, Marshall House had the flat roofs of the building power washed with a commercial grade of "liquid chlorine". The product biodegrades into oxygen, salt and water. Although it was costly to our budget, it paid off as very valuable to our score and the overall health and safety of our residents! Marshall House learned so much about the algae, fungus and moss that was living on these roofs and was wafting in the air around the property. The application was a remarkable improvement and will help prevent or reduce future growth until the next application, which is recommended every two years. Furthermore, our final score for our REAC inspection was 98 out of 100. Marshall House paid \$9,828.00 to ameliorate the premises.

Due to the age of the plumbing, two main cold-water lines, 40' in length, needed to be replaced because of the deterioration in the lines. Marshall House opted to replace with copper pipe for a total amount of: \$10,007.65

CURRENT GOALS

Marshall House and the Finance Director will be beginning the application for the new Section 8 contract with HUD. The current contract is expiring September 30. A Rent Comparability Study will be scheduled in the near future and we are anticipating approximately \$2,250. for the cost of the study. Marshall House is pursuing a 20-year Section 8 contract with HUD.

Marshall House has entered into a contract with an architect for engineering and construction management for the audio/visual building entry system. Cost for these services are: \$11,982.00. A job completion date is scheduled for June 15, 2020. The last projection of costs for the entire project was estimated at \$175,000.

Upgrades to the 3rd floor beauty salon are in progress. Interviews with the beauticians, the residents and local salon owners are being conducted to help us establish the exact needs and wishes for a complete room that will accommodate the needs of the disabled and seniors who rely on the services. Estimates remain at \$12,000.00

Requests from residents have flooded the office to have their apartment entry doors painted, after they have seen the upgrades to the common area doors. We anticipate this project to be around \$5,000.00



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Marshall House Apartments

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FUTURE GOALS

The public restrooms that are located on the first floor are in need of remodeling. Fixtures, plumbing and patricians are rusting and beginning to deteriorate. It is on the radar to improve upon those rooms. In doing so, the ADA requirements would have to be considered and the modifications would require more square footage for accessibility standards.

Marshall House is working closely with residents on a plan for the front patio. During the nice weather seasons, the patio is a commonplace for socializing. All furniture that is provided out there has been donated and is of mismatched and light weight moveable items. Our goal is to provide more comfortable outdoor furniture, shade, and table space for picnicking that will accommodate a diverse community with differing types of disabilities and challenges.

Marshall House is considering retrofitting bathtubs with a convertible safety step insert. This adaptation would allow the flexibility of entering the tub without having to step over a tub side. Three residents are using the insert now and we are monitoring the durability of the insert for the future project for all units.

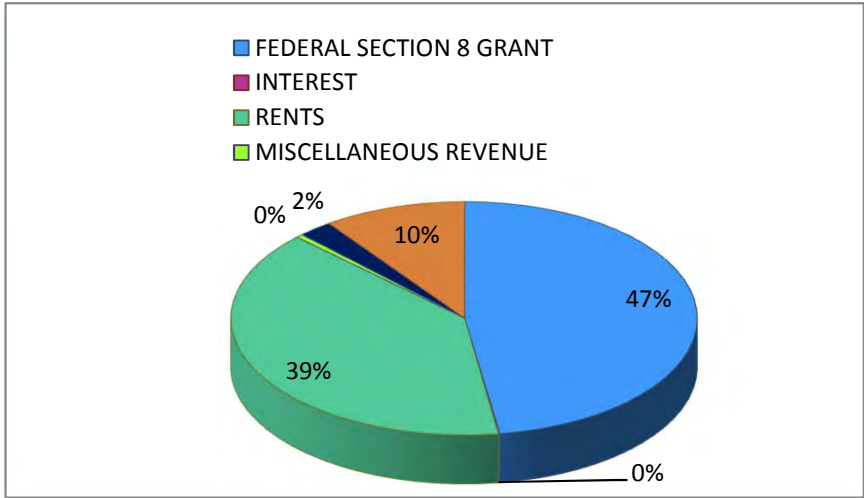
Window replacement for the entire building is still desirable. Marshall House experiences leakage around some of the unit's windows due to old deteriorating flashing. Additionally, the existing windows are large and cumbersome and should be reconfigured to a more manageable size for movement for our clientele. Upgrading and replacing these windows would address and improve on both of these issues.



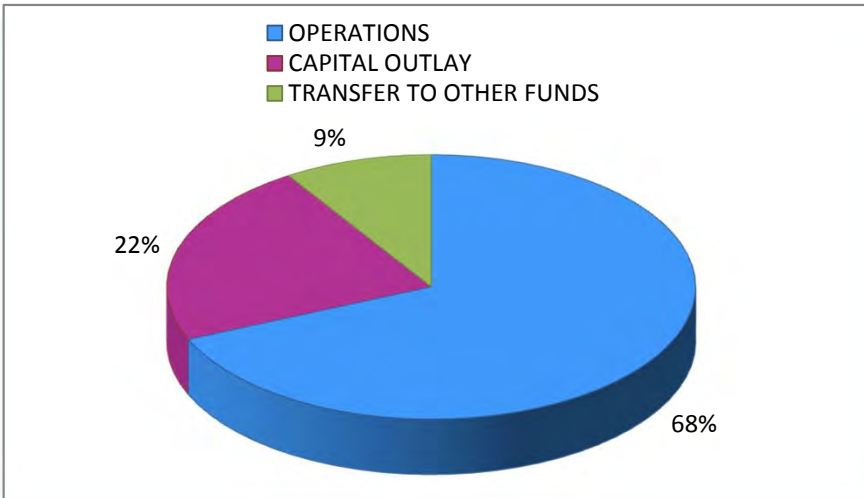
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FY 2021 MARSHALL HOUSE REVENUES		
FEDERAL SECTION 8 GRANT	\$ 482,366	47%
INTEREST	\$ 1,000	0%
RENTS	400,685	39%
MISCELLANEOUS REVENUE	15,200	0%
MISCELLANEOUS REVENUE - CABLE	24,300	2%
CONTRIBUTIONS - MARSHALL HOUSE	100,000	10%
TOTAL REVENUES	\$ 1,023,551	100%



FY 2021 MARSHALL HOUSE EXPENDITURES		
OPERATIONS	\$ 707,828	68%
CAPITAL OUTLAY	231,905	22%
TRANSFER TO OTHER FUNDS	93,818	9%
TOTAL EXPENDITURES	\$ 1,033,551	100%



City of Marshall

Marshall House		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Revenues							
536-000-531.00	Federal Section 8 Grant	439,866	437,432	450,640	470,601	482,366	494,425
536-000-665.00	Interest	1,196	1,175	6,869	1,000	1,000	1,000
536-000-667.00	Rents	358,060	368,159	371,292	390,912	400,685	410,702
536-000-671.00	Miscellaneous Revenue	17,283	17,537	14,014	15,200	15,200	15,200
536-000-671.02	Misc. Revenue-Cable	23,425	25,065	25,359	24,300	34,300	24,300
536-000-675.02	Contributions - Marshall House	40,000	110,100	460	0	100,000	0
536-000-681.00	Sales of Fixed Assets	0	0	0	0	0	0
	Marshall House Revenues Total:	879,830	959,468	868,634	902,013	1,033,551	945,627
Expenditures							
536-700-702.00	Payroll	116,346	141,576	118,810	119,556	145,067	149,419
536-700-702.01	Other Fringe Benefits-taxable	1,369	773	954	1,006	800	900
536-700-703.00	Part-time Salaries	18,052	22,071	24,919	34,440	34,440	34,440
536-700-704.00	Overtime Salaries	69	86	100	2,580	2,580	2,580
536-700-715.00	Social Security	9,453	9,679	10,102	12,055	13,991	14,331
536-700-716.00	Hospitalization	43,811	41,387	40,293	31,330	47,861	51,690
536-700-717.00	Life Insurance	207	216	218	216	236	236
536-700-718.00	Retirement - D/B	42,772	17,725	40,909	49,124	53,398	60,873
536-700-718.10	Retirement - D/C		6,478	6,995	6,936	7,520	7,670
536-700-718.01	Retiree Health Insurance	14,197	14,317	(269,823)	19,975	22,372	25,057
536-700-720.00	Unemployment	0	0	0	0	0	0
536-700-721.00	Workers Compensation	288	1,130	848	1,135	2,075	2,075
536-700-727.00	Office Supplies	1,350	177	581	1,122	1,144	1,167
536-700-727.02	Postage and Shipping	0	0	0	0	0	0
536-700-740.00	Operating Supplies	5,759	5,561	7,186	5,712	6,700	6,834
536-700-741.00	Uniforms	260	290	300	260	425	425
536-700-755.00	Miscellaneous Supplies	0	0	0	0	0	0
536-700-757.00	Fuels & Lubricants	0	0	0	0	0	0
536-700-760.00	Medical Services	0	0	0	120	120	120
536-700-776.00	Building Maintenance Supplies	8,421	11,893	4,021	16,830	17,175	17,519
536-700-801.00	Professional Services	295	16,497	7,835	11,781	12,017	12,017
536-700-802.00	Management and Admin Fee	0	0	0	0	0	0
536-700-803.00	Service Fee	4	0	0	0	0	0
536-700-805.00	Administrative Costs	0	0	0	0	0	0
536-700-810.00	Dues & Memberships	3,986	841	5,454	7,825	7,825	7,825
536-700-820.00	Contracted Services	48,889	47,729	47,464	45,900	69,768	71,163
536-700-820.03	Contracted Maintenance		19,107	7,463	22,440	10,000	10,200
536-700-825.00	Insurance	11,825	12,427	13,050	12,315	12,438	12,563
536-700-850.00	Communications	5,339	3,090	4,149	4,000	7,750	7,750
536-700-860.00	Transportation & Travel	544	2,017	2,203	1,500	1,500	1,500
536-700-901.00	Advertising	129	345	297	250	250	250
536-700-921.00	Utilities - Gas	17,194	18,875	19,621	21,850	22,287	22,287
536-700-922.00	Utilities-Elec, Water, Sewer	65,675	65,388	62,317	67,000	68,340	68,340
536-700-923.00	Cable	16,318	16,318	16,318	16,330	16,657	16,657
536-700-930.00	Equipment Maintenance	829	1,203	58	2,040	2,081	2,122
536-700-931.00	Maintenance of Building	53,629	37,628	29,444	45,747	38,000	38,760
536-700-941.00	Motor Pool Equip Rental	895	373	1,119	420	420	420
536-700-941.01	Data Processing	11,810	10,010	10,010	10,259	9,191	9,191
536-700-958.00	Education & Training	805	1,485	3,597	4,000	4,000	4,000
536-700-968.00	Depreciation	53,143	59,713	76,113	69,400	69,400	69,400
536-700-970.00	Capital Outlay	10,218	22,648	19,288	190,500	231,905	88,000
536-700-970.06	Capital Outlay-Replacement Rsv	1,035	0	0	0	0	0
536-700-999.00	Transfers to Other Funds	83,818	93,818	93,818	93,818	93,818	93,818
		648,734	702,871	406,031	929,772	1,033,551	911,599
Excess of Revenues Over (Under) Expenditures		231,096	256,597	462,603	(27,759)	0	34,028

ALLOCATED POSITIONS: MARSHALL HOUSE

Job Description	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
Facilities Manager	0.10	0.10	0.10	0.10	0.10	0.10
Director of Special Projects					0.10	0.10
Marshall House Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Office Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance	1.00	1.00	1.00	1.00	1.00	1.00
Total	3.10	3.10	3.10	3.10	3.20	3.20

**MARSHALL FIBER DEPARTMENT
BUDGET NARRATIVE
FY 2021**

The mission of the City of Marshall's Fiber Department is to provide ultra-high speed (up to 10Gbps) symmetrical internet service to city residents and businesses in a cost effective and reliable manner with superior customer service.

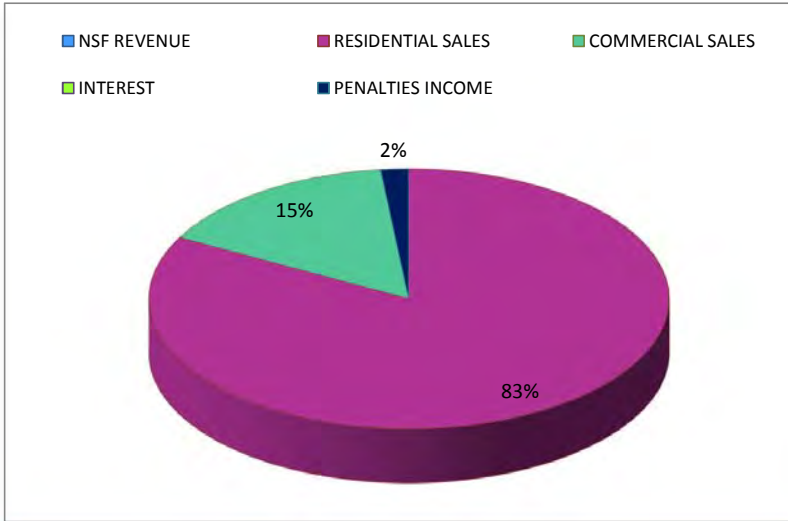
In 2015 the Marshall City Council identified providing Fiber-To-The-Premise (FTTP) ultra-high speed internet availability to residences and businesses as an objective that is contained in all four (4) of the major goals of its strategic plan. The FTTP system was completed in late 2018 and ultra-high speed internet service is now available to all city residents and businesses. The department is currently staffed with a Director of Electric/Fiber Utilities; a Fiber Technical Manager; a Fiber Customer Service/Marketing Manager; two Fiber Field Technicians; and a Fiber Customer Service Representative.

On March 20, 2017, City Council approved the FTTP project and the acquisition of the services of a fiber optic network consultant to engineer and design a fiber network that would provide a 10Gbps access to an Active Ethernet symmetrical FTTP system for all 3810 residences and businesses within the city. The installation of the network would be completed within two (2) years.

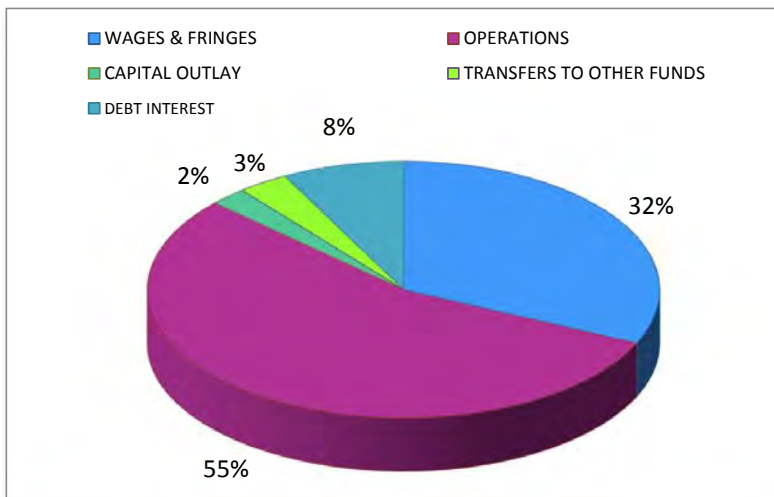
The construction of the fiber system was completed by year end 2018 at a cost of \$3.1 million with 270 total customers connected in 2018; a total of 1025 customers taking service in 2019; and a total of 1414 customers taking service from the fiber system by June 30, 2020 generating \$848,000 of annual revenue. Revenue for the 2020/21 fiscal year is expected to be \$1,042,000 million with the addition of another 300 customers.

The fiscal year 2020/21 requested budget for the Fiber Department is \$1,091,401 compared to a \$1,136,728 budget in 2019/20. The \$45,327 budget reduction is mainly attributable to the elimination of a part-time technician position that was used for service installations. The 2020/2021 budget was developed on an on-going operation and maintenance expense basis. Included in the plan, in addition to personnel related expenses (\$339,603), are: operational expenses associated with providing a second internet provider for fail-over capability - \$60k; Tier II/III support - \$124k; Customer Management System - \$22k; and after hour call-center support - \$10k.

FY 2021 FTTTP REVENUES		
NSF REVENUE	\$ -	0%
RESIDENTIAL SALES	862,827	83%
COMMERCIAL SALES	161,148	15%
INTEREST	-	0%
PENALTIES INCOME	18,025	2%
TOTAL REVENUES	\$ 1,042,000	100%



FY 2021 FTTTP EXPENDITURES		
WAGES & FRINGES	\$ 347,539	32%
OPERATIONS	600,053	55%
CAPITAL OUTLAY	25,000	2%
TRANSFERS TO OTHER FUNDS	34,809	3%
DEBT INTEREST	84,000	8%
TOTAL EXPENDITURES	\$ 1,091,401	100%



City of Marshall

Fiber to the Premise (FTTP)		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Revenues							
570-000-601.00	NSF Revenue						
570-000-636.00	Residential Sales		24,439	406,490	851,160	862,827	862,827
570-000-644.00	Commercial Sales		13,854	84,777	541,200	161,148	265,200
570-000-660.00	Penalties Income		190	18,025	25,000	18,025	25,000
570-000-665.00	Interest	875	2,111	(24)			
570-000-671.00	Miscellaneous Revenue						
570-000-694.00	Cash - Over & Short						
	Fiber to the Premise Revenues Total:	875	40,594	509,268	1,417,360	1,042,000	1,153,027
Expenditures							
570-570-702.00	Payroll	32,650	193,185	233,930	252,920	260,506	268,321
570-570-702.01	Other Fringe Benefits - Taxable	100	492	2,099	480	4,703	4,800
570-570-703.00	Part-time Salaries	0	4,543	28,212	27,600	0	0
570-570-704.00	Overtime Salaries	0	6,519	17,043	0	0	0
570-570-715.00	Social Security	2,299	14,770	20,588	21,497	20,290	21,926
570-570-716.00	Hospitalization	2,954	37,362	40,913	57,809	27,503	29,703
570-570-717.00	Life Insurance	49	292	540	563	551	551
570-570-718.00	Retirement - DC	1,875	15,637	24,827	25,292	26,051	26,832
570-570-720.00	Unemployment	0	0	0	0	0	0
570-570-721.00	Workers Compensation	0	498	1,512	7,935	7,935	7,935
570-570-727.00	Office Supplies	85	540	1,093	1,020	1,040	1,061
570-570-727.02	Postage and Shipping	0	0	73	510	520	531
570-570-740.00	Operating Supplies	0	622	2,738	1,020	1,000	1,020
570-570-741.00	Uniforms	0	1,035	1,278	1,000	1,000	1,000
570-570-761.00	Safety Supplies	57	3,558	370	1,020	500	510
570-570-775.00	Repair & Maintenance Supplies	0	0	1,931	0	0	0
570-570-777.00	MINOR TOOLS AND EQUIPMENT	0	12,821	8,483	3,000	3,000	3,000
570-570-801.00	Professional Services	370	1,709	5,149	25,000	25,500	26,010
570-570-804.00	Bank Fees			16			
570-570-805.00	Administrative Costs	0	0	346	0	0	0
570-570-820.00	Contracted Services	62,438	353	270,195	268,000	256,860	278,827
570-570-825.00	Insurance	0	0	0	5,000	5,000	5,100
570-570-850.00	Communications	75	2,298	12,597	1,000	1,000	1,000
570-570-860.00	Transportation & Travel	0	173	0	1,000	1,000	1,000
570-570-901.00	Advertising	187	2,102	221	2,500	2,500	2,500
570-570-902.00	Marketing	17,514	2,128	3,056	6,000	6,000	6,000
570-570-922.00	Utilities-Elec, Water, Sewer	0	248	8,423	10,000	10,000	10,000
570-570-930.00	Equipment Maintenance	326	15,081	85,281	25,000	50,000	51,000
570-570-932.00	Vehicle Maintenance	0	0	690	1,000	1,000	1,000
570-570-940.00	Rentals - PSB	0	8,246	11,196	15,265	12,510	12,510
570-570-941.00	Motor Pool Equip Rental	82	17,599	51,684	61,000	61,000	61,000
570-570-941.01	Data Processing	0	0	12,168	13,717	19,873	19,873
570-570-942.00	Rent	0	0	0	0	0	0
570-570-958.00	Education & Training	0	0	2,805	3,000	3,000	3,000
570-570-968.00	Depreciation	0	0	2,895	122,962	137,750	137,750
570-570-970.00	Capital Outlay	2,168	22,238	(7,675)	50,000	25,000	25,000
570-570-995.00	Advance/Loan Interest Paid	12,500	55,000	71,168	55,000	84,000	84,000
570-570-999.00	Transfers to Other Funds	0	17,420	59,140	69,618	34,809	34,809
	Fiber to the Premise Expenditures Total:	135,729	436,469	974,985	1,136,728	1,091,401	1,127,569
Excess of Revenues Over (Under) Expenditures		(134,854)	(395,875)	(465,717)	280,632	(49,401)	25,458

ALLOCATED POSITIONS: FIBER TO THE PREMISE (FTTP)

Job Description	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	FTE's	FTE's	FTE's	FTE's	FTE's	FTE's
Director of Fiber & Electric Utilities	0.20	0.20	0.20	0.20	0.20	0.20
Utility Engineer	0.75	0.75	0.75	0.75	0.75	0.75
FiberNet Marketing Manager	1.00	1.00	1.00	1.00	1.00	1.00
FiberNet Customer Service Representative	0.00	0.75	0.75	0.75	0.75	0.75
FiberNet Installation Techs	0.00	2.00	2.00	2.00	2.00	2.00
Total	1.95	4.70	4.70	4.70	4.70	4.70

**MARSHALL ELECTRIC DEPARTMENT
BUDGET NARATIVE
FY 2021**

The mission of the City of Marshall's Electric Department is to provide safe, reliable and cost effective electric service to Marshall residents and businesses in a customer sensitive manner.

The Marshall Municipal Electric Department was formed in 1893 with the City's acquisition of the hydroelectric facility located at its present site on the Kalamazoo River. The department is currently staffed with a Director of Electric Utilities; seven(7) Journey Line Workers; four(4) Electric Line Apprentice; four(4) Powerhouse and three(3) Meter Department employees. The employees are dedicated to provide quality electric services at a reasonable cost to the city's 3885 residential, 668 commercial and 20 industrial customers. In addition to providing service to customers the department also manages the street and security lighting systems consisting of 1400 lights.

The 2019/20 requested budget for the department is \$17,642,270 with \$10,528,000 being allocated for power supply purchases. Included in the total electric revenues (\$19,163,838) is \$6,320,000 from anticipated new Michigan Medical Marijuana (grow) Facilities(MMMF). Also included projects in the Capital Outlay Section are: 1) Engineering expenses associated with the new Brooks Electric Substation project (\$500,000); and, Electric distribution circuit upgrades (\$180k). The Electric Department budget was developed to support the city's Goal Areas #1 (ECONOMIC DEVELOPMENT); Goal Area #2 (QUALITY OF LIFE) and Goal Area #4 (INFRASTRUCTURE).

Electric power supply is approximately 60% of the cost of providing electric service to the residents and customers, therefore significant attention is applied to the purchase and cost control of the electricity purchases.

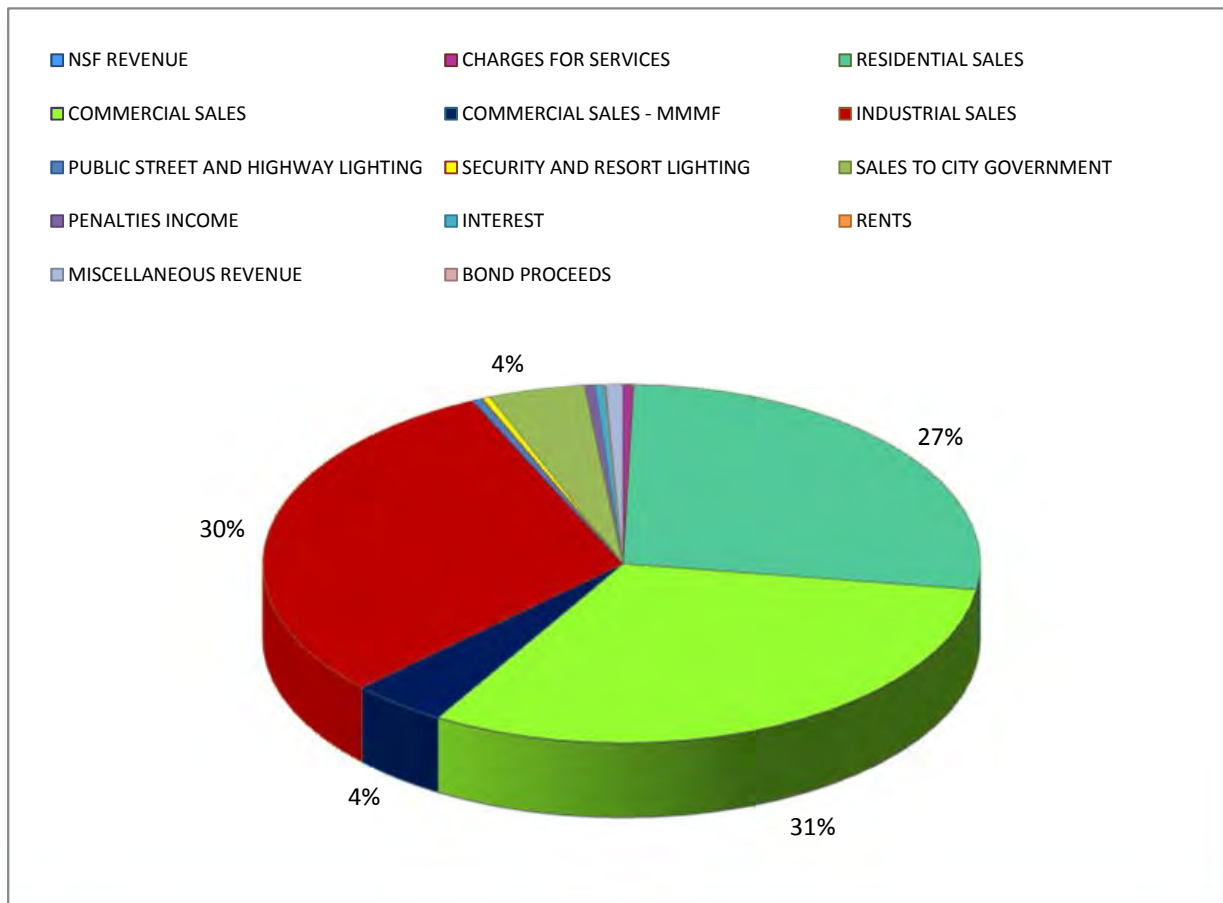
Electric power supply is currently provided through diverse long term contracts with major out-of-state electric generating facilities with a small electric generation contribution from the two (2) remaining city owned hydroelectric generators and three (3) diesel/natural gas electric generators located at the city's power house site on the Kalamazoo River. The major off-site generating facilities include: Prairie State (Marissa, IL); Amp Energy Center (Fremont, OH); Menominee Hydro (Menominee, MI); Octono Hydro (Green Bay, WI) and five (5) hydroelectric generation facilities on the Ohio River. Approximately 19% of electric supply purchases are planned to be from Renewable Energy sources.

Safety and reliability are prime areas of focus. Therefore, concentrated efforts are expended by the departments' electric workers on the condition of generators, substations, poles, wires, apparatus and eliminating tree to wire conflicts. The electric line workers and powerhouse employees are available on a 24 hour/day and 7 days/week basis to remedy emergencies or special customer requests.

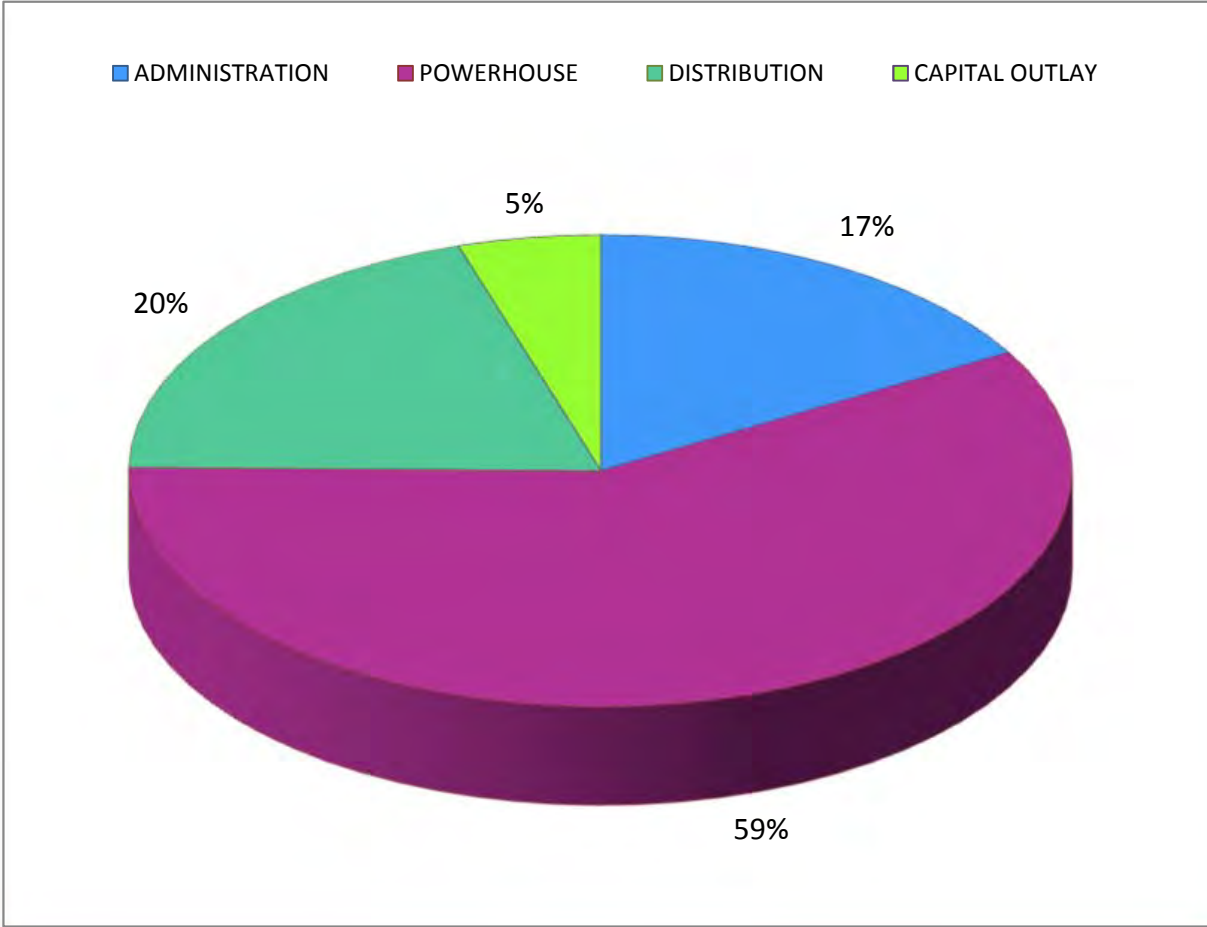
The department is affiliated with the Michigan Municipal Electric Association (MMEA); the Michigan Public Power Agency (MPPA); the American Municipal Power organization (AMP); the American Public Power Association (APPA) and the Michigan South Central Power Agency (MSCPA) to gain the collective benefit of addressing state and federal issues and power supply acquisition.

FY 2021 ELECTRIC REVENUES

NSF REVENUE	\$ 3,100	0%
CHARGES FOR SERVICES	60,000	0%
RESIDENTIAL SALES	3,600,000	27%
COMMERCIAL SALES	4,200,000	31%
COMMERCIAL SALES - MMMF	580,000	4%
INDUSTRIAL SALES	4,060,000	30%
PUBLIC STREET AND HIGHWAY LIGHTING	63,000	0%
SECURITY AND RESORT LIGHTING	49,614	0%
SALES TO CITY GOVERNMENT	578,000	4%
PENALTIES INCOME	64,105	0%
INTEREST	58,337	0%
RENTS	6,401	0%
MISCELLANEOUS REVENUE	101,281	1%
BOND PROCEEDS	-	0%
TOTAL REVENUES	\$ 13,423,838	100%



FY 2021 ELECTRIC EXPENDITURES		
ADMINISTRATION	\$ 2,314,373	17%
POWERHOUSE	8,153,067	59%
DISTRIBUTION	2,768,218	20%
CAPITAL OUTLAY	680,000	5%
TOTAL EXPENDITURES	\$ 13,915,658	100%



City of Marshall Summary of Electric Debt

Fiscal Year	ISSUE: 28				ISSUE: 36				Total Electric Debt		
	AUTH: 572427 TYPE: Limited Tax PURPOSE: Alley Project DATED: May 30, 2007 CALLABLE: Refunded 7/20/2016 Fund 582				AUTH: 572427 TYPE: Limited Tax PURPOSE: Brewer St. Substation DATED: July 20, 2016 CALLABLE: Fund 582				PRINCIPAL	INTEREST	TOTAL
Ending June 30	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL	INTEREST	TOTAL
2021	\$45,000	3.00%	\$12,500	\$57,500	\$135,000	3.00%	\$102,150	\$237,150	\$180,000	\$114,650	\$294,650
2022	\$45,000	3.00%	\$11,150	\$56,150	\$135,000	3.00%	\$98,100	\$233,100	\$180,000	\$109,250	\$289,250
2023	\$45,000	4.00%	\$9,800	\$54,800	\$140,000	4.00%	\$94,050	\$234,050	\$185,000	\$103,850	\$288,850
2024	\$45,000	4.00%	\$8,000	\$53,000	\$145,000	4.00%	\$88,450	\$233,450	\$190,000	\$96,450	\$286,450
2025	\$50,000	4.00%	\$6,200	\$56,200	\$155,000	4.00%	\$82,650	\$237,650	\$205,000	\$88,850	\$293,850
2026	\$50,000	4.00%	\$4,200	\$54,200	\$160,000	4.00%	\$76,450	\$236,450	\$210,000	\$80,650	\$290,650
2027	\$55,000	4.00%	\$2,200	\$57,200	\$165,000	4.00%	\$70,050	\$235,050	\$220,000	\$72,250	\$292,250
2028					\$170,000	4.00%	\$63,450	\$233,450	\$170,000	\$63,450	\$233,450
2029					\$180,000	4.00%	\$56,650	\$236,650	\$180,000	\$56,650	\$236,650
2030					\$185,000	4.00%	\$49,450	\$234,450	\$185,000	\$49,450	\$234,450
2031					\$195,000	4.00%	\$42,050	\$237,050	\$195,000	\$42,050	\$237,050
2032					\$200,000	4.00%	\$34,250	\$234,250	\$200,000	\$34,250	\$234,250
2033					\$210,000	3.00%	\$26,250	\$236,250	\$210,000	\$26,250	\$236,250
2034					\$215,000	3.00%	\$19,950	\$234,950	\$215,000	\$19,950	\$234,950
2035					\$220,000	3.00%	\$13,500	\$233,500	\$220,000	\$13,500	\$233,500
2036					\$230,000	3.00%	\$6,900	\$236,900	\$230,000	\$6,900	\$236,900
2037	\$335,000		\$54,050	\$389,050	\$2,840,000		\$924,350	\$3,764,350	\$3,175,000	\$978,400	\$4,153,400

City of Marshall

Electric		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FT 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Revenues							
582-000-445.00	Penalties & Int. on Taxes	347	129	199	0		0
582-000-569.00	State Grants - Other			546,846			
582-000-588.00	Contribution from Local Units	0	5,000	0	0		0
582-000-601.00	NSF Revenue	2,600	3,125	3,620	3,100	3,100	3,100
582-000-607.00	Charges for Services - Fees	58,721	59,001	53,590	60,000	60,000	60,000
582-000-636.00	Residential Sales	3,558,887	3,488,786	3,444,635	3,700,000	3,600,000	3,600,000
582-000-644.00	Commercial Sales	4,013,594	3,995,859	3,870,609	4,000,000	4,200,000	4,200,000
582-000-644.01	Commercial Sales - MMMF	0	0	0	9,110,400	580,000	16,292,000
582-000-645.00	Industrial Sales	3,960,038	4,141,158	3,901,407	4,200,000	4,060,000	4,060,000
582-000-646.00	Public Str. & Hwy. Lighting	55,950	55,917	51,434	58,000	63,000	63,000
582-000-647.00	Security & Resort Lighting	52,142	49,646	49,614	55,000	49,614	49,614
582-000-648.00	Sales to City Government	532,420	541,848	563,938	530,000	578,000	578,000
582-000-660.00	Penalties Income	66,224	62,185	64,105	60,000	64,105	64,105
582-000-665.00	Interest	13,518	32,851	58,337	8,000	58,337	58,337
582-000-667.00	Rents	7,166	6,401	6,401	6,400	6,401	6,401
582-000-671.00	Miscellaneous Revenue	113,628	164,629	97,473	310,000	101,281	100,000
582-000-673.00	Sale of Fixed Assets	60	682	0	0	0	0
582-000-692.00	INCR/DECR VALUE OF INVESTMENTS	342,459	1,427,422	133,230	0	0	0
582-000-696.00	Bond Proceeds	0	0	0	0		0
	Electric Revenues Total:	12,777,754	14,034,639	12,845,438	22,100,900	13,423,838	29,134,557
Expenditures							
	Administration						
582-539-702.00	Payroll	156,361	139,667	170,608	223,352	155,258	159,916
582-539-702.01	Other Fringe Benefits-taxable	2,463	2,970	3,420	3,420	2,223	2,247
582-539-703.00	Part-time Salaries	577	3,002	1,142	3,249	0	0
582-539-704.00	Overtime Salaries	119	31	0	0	0	0
582-539-715.00	Social Security	11,544	11,411	12,301	17,597	12,048	12,406
582-539-716.00	Hospitalization	50,923	65,465	72,092	43,750	27,691	29,907
582-539-717.00	Life Insurance	131	132	183	275	183	183
582-539-718.00	Retirement - D/B	90,233	150,183	175,477	291,789	300,000	330,000
582-539-718.10	Retirement - D/C		10,789	11,524	16,705	15,526	15,992
582-539-718.01	Retiree Health Insurance	467,846	455,485	(3,235,241)	619,623	625,000	650,000
582-539-721.00	Workers Compensation	800	783	867	825	833	842
582-539-727.00	Office Supplies	3,023	3,116	1,948	5,202	5,306	5,412
582-539-727.02	Postage and Shipping	17,610	12,876	13,044	16,646	16,979	17,318
582-539-740.00	Operating Supplies	1,309	6	26	1,061	1,082	1,104
582-539-755.00	Miscellaneous Supplies	0	122	208	212	216	221
582-539-760.00	Medical Services	0	0	0	0	0	0
582-539-801.00	Professional Services	23,019	244,454	31,704	74,460	60,000	60,000
582-539-803.00	Service Fee	150	270	600	250	250	250
582-539-804.00	BANK FEES	625	644	870	700	700	700
582-539-805.00	Administrative Costs	4,507	1,246	2,206	4,550	4,550	4,550
582-539-810.00	Dues & Memberships	10,895	11,766	6,518	14,500	15,500	16,500
582-539-813.00	Energy Optimization	41,978	47,996	41,244	40,000	40,000	40,000
582-539-820.00	Contracted Services	9,768	13,116	12,433	21,796	12,000	12,240
582-539-825.00	Insurance	39,644	44,041	51,198	42,130	42,973	43,832
582-539-826.00	Bond Issuance Costs	88,505	0	0	0	0	0
582-539-850.00	Communications	57	0	123	150	150	150
582-539-860.00	Transportation & Travel	1,946	1,487	3,934	3,600	3,600	3,600

582-539-901.00	Advertising	316	465	655	1,000	1,000	1,000
582-539-930.00	Equipment Maintenance	378	(61)	652	728	743	757
582-539-941.01	Data Processing	17,969	14,508	14,508	11,342	9,126	9,126
582-539-956.00	Bad Debt Expense	0	42,610	(15,089)	1,500	1,500	1,500
582-539-958.00	Education & Training	3,133	2,086	1,839	2,000	2,000	2,000
582-539-966.00	Amortization	453	(14,006)	(14,004)	2,200	2,200	2,200
582-539-968.00	Depreciation	16,535	16,535	16,535	16,536	16,536	16,536
582-539-995.00	Bond Interest Paid	117,356	128,725	123,458	119,850	114,650	109,250
582-539-999.00	Transfers to Other Funds	1,592,323	1,116,729	1,115,151	1,187,670	824,550	824,550
	Administration Expenditures Total:	2,772,496	2,528,649	(1,377,866)	2,788,668	2,314,373	2,374,289
Expenditures	Powerhouse						
582-543-704.00	Overtime Salaries	12,086	5,776	8,373	15,606	10,000	10,200
582-543-704.03	Overtime - Overhead Lines	0	300	0			0
582-543-704.04	Overtime- Electrical Apparatus	84	86	380			0
582-543-704.25	Overtime - Hydro	0	0	0			0
582-543-705.00	Station Labor	127,111	116,847	137,566	227,236	230,000	240,000
582-543-705.01	Other Fringe Benefits-taxable	22,912	23,314	23,790	23,192	26,276	26,276
582-543-710.01	Labor - Structure Imp. & Maint	32,304	14,508	20,296			0
582-543-710.03	Labor - Diesels & Generators	30,564	51,125	45,422	18,727		19,102
582-543-710.04	Labor - Electrical Apparatus	14,242	21,550	29,749			0
582-543-710.24	Labor - Dam & Waterways	12,067	13,613	9,666			0
582-543-710.25	Labor - Hydro	12,811	8,633	7,726			0
582-543-715.00	Social Security	19,050	19,450	20,315	23,217	21,912	22,509
582-543-716.00	Hospitalization	59,814	47,582	44,955	67,526	72,202	77,979
582-543-717.00	Life Insurance	293	326	520	528	528	528
582-543-718.00	Retirement - D/B	122,323	18,596	97,932	110,816	120,457	137,321
582-543-718.10	Retirement - D/C		12,488	13,075	15,611	15,923	16,242
582-543-721.00	Workers Compensation	6,162	4,133	3,567	6,350	6,414	6,478
582-543-727.02	Postage and Shipping	7	127	55	208	212	216
582-543-738.00	Purchase Power - MSCPA	8,333,256	7,900,442	7,801,262	12,555,000	7,303,967	16,910,248
582-543-740.00	Operating Supplies	3,054	1,818	1,768	4,245	4,330	4,416
582-543-741.00	Uniforms	3,716	3,578	4,233	5,000	5,000	5,000
582-543-750.00	Diesel Fuel - Oil	8,835	2,495	5,589	10,000	10,000	10,000
582-543-751.00	Diesel Fuel - Gas	13,182	21,907	14,864	12,000	12,000	12,000
582-543-752.00	Lubricants	505	130	113	2,000	2,000	2,000
582-543-757.00	Fuels & Lubricants	(16,247)	0	4	0	0	0
582-543-760.00	Medical Services	0	0	0	0	0	0
582-543-761.00	Safety Supplies	1,630	1,476	2,297	2,550	2,550	2,550
582-543-776.00	Building Maintenance Supplies	2,208	1,929	4,215	3,264	3,264	3,264
582-543-777.00	MINOR TOOLS AND EQUIPMENT	3,138	1,974	3,000	3,500	3,500	3,500
582-543-780.01	Maintenance - Structures & Imp	10,760	5,799	1,876	8,000	2,000	2,000
582-543-780.02	Maint. - Fuel Oil Tanks	2,663	0	327	20,000	5,000	5,000
582-543-780.03	Maint.- Diesels & Generator	7,846	18,662	15,468	10,000	10,000	10,000
582-543-780.04	Maint. - Electrical Apparatus	6,551	15,751	27,300	41,000	20,000	20,000
582-543-780.24	Maintenance - Dam & Waterways	501	0	316	2,000	2,000	2,000
582-543-780.25	Maintenance - Hydro	380	143	35	1,500	1,500	1,500
582-543-801.00	Professional Services	50,112	10,945	46,160	57,222	58,366	59,534
582-543-820.00	Contracted Services	12,032	33,250	32,486	41,616	42,448	43,297
582-543-832.00	State Emmission Fee	2,594	1,326	2,451	6,000	6,000	6,000
582-543-850.00	Communications	1,969	2,118	1,939	3,000	3,000	3,000
582-543-860.00	Transportation & Travel	50	230	180	1,000	1,000	1,000
582-543-921.00	Utilities - Gas	0	0	0	0	0	0

582-543-930.00	Equipment Maintenance	28	1,082	178	2,081	2,123	2,165
582-543-941.00	Motor Pool Equip Rental	4,480	4,944	7,500	9,500	9,500	9,500
582-543-941.01	Data Processing	3,228	5,707	5,707	5,590	6,595	6,595
582-543-958.00	Education & Training	80	160	0	3,000	3,000	3,000
582-543-968.00	Depreciation	127,869	127,038	126,687	126,700	130,000	130,000
	Powerhouse Expenditures Total:	9,056,250	8,521,358	8,569,342	13,444,785	8,153,067	17,814,420
Expenditures	Distribution						
582-544-702.00	Payroll	0	0	55	0		0
582-544-703.00	Part-time Salaries	15,652	16,852	15,759	37,000	24,000	24,480
582-544-704.00	Overtime Salaries	1,201	2,802	1,259	1,040	1,061	1,082
582-544-704.05	Overtime - Overhead Lines	46,482	51,328	38,712	15,606	15,918	16,236
582-544-704.06	Overtime - Transformer & Dev	645	1,859	2,122	1,248	1,273	1,298
582-544-704.07	Overtime - Services	6,934	7,458	7,327	8,323	4,500	4,590
582-544-704.09	Overtime - St. Lights & Signs	567	0	167	1,040	1,061	1,082
582-544-704.10	Overtime - Security Lights	20	0	0	208	212	216
582-544-704.12	Overtime - Meter Reading	0	337	0	520	530	541
582-544-704.13	Overtime- Christmas Decoration	692	916	1,038	1,040	1,061	1,082
582-544-704.14	Overtime - Meter Shop	0	0	1,001	312	1,500	1,500
582-544-704.29	Overtime - Underground Lines	1,626	3,993	7,251	9,000	5,000	5,000
582-544-704.30	Overtime - Line Clearance	98	308	0	520	530	541
582-544-705.00	Station Labor	174,924	280,829	177,913	747,200	775,000	785,000
582-544-705.01	Other Fringe Benefits-taxable	34,365	36,985	30,958	25,292	27,726	27,926
582-544-710.05	Labor - Overhead Lines	307,826	199,513	286,646	0	0	0
582-544-710.06	Labor - Transformers & Devices	1,181	3,048	2,879	0	0	0
582-544-710.07	Labor - Services	3,446	7,067	2,540	0	0	0
582-544-710.09	Labor - St. Lights & Signals	32,404	22,103	25,762	0	0	0
582-544-710.10	Labor - Security Lights	8,002	5,672	812	0	0	0
582-544-710.11	Labor - Brooks Fountain	5,469	4,860	5,509	0	0	0
582-544-710.12	Labor - Meter Reading	45,804	45,936	55,943	49,880	51,647	53,196
582-544-710.13	Labor - Christmas Decorations	18,714	18,933	14,742	0	0	0
582-544-710.14	Labor - Meter Shop	57,442	58,365	86,333	60,716	62,546	64,422
582-544-710.29	Labor - Underground Lines	56,553	158,402	146,164	0		0
582-544-710.30	Labor - Line Clearance	18,522	2,688	3,512	0		0
582-544-710.31	Labor-Ketchum Park Restroom	0	0	0	0		0
582-544-710.33	MPM Circuit	0	0	49,235	0		0
582-544-715.00	Social Security	63,376	66,420	70,846	73,359	82,379	84,719
582-544-716.00	Hospitalization	133,714	122,305	130,386	191,160	241,418	260,730
582-544-717.00	Life Insurance	818	892	1,475	1,452	1,716	1,716
582-544-718.00	Retirement - D/B	356,448	89,791	247,331	274,561	332,164	370,728
582-544-718.10	Retirement - D/C		26,952	46,057	40,145	40,948	41,767
582-544-720.00	Unemployment	0	0	0	0	0	0
582-544-721.00	Workers Compensation	12,522	14,804	12,683	12,901	13,030	13,160
582-544-727.02	Postage and Shipping	0	21	0	208	212	216
582-544-740.00	Operating Supplies	10,017	10,355	8,490	12,735	12,990	13,249
582-544-741.00	Uniforms	8,287	9,166	13,391	10,000	10,000	10,000
582-544-757.00	Fuels & Lubricants	0	628	1,493	0	0	0
582-544-760.00	Medical Services	1,399	1,024	0	1,167	1,190	1,214
582-544-761.00	Safety Supplies	4,099	11,158	8,870	13,796	10,000	10,200
582-544-776.00	Building Maintenance Supplies	0	0	0	0	0	0
582-544-777.00	Minor Tools and Equipment	14,747	7,413	18,519	15,000	15,000	15,000
582-544-780.05	Maint. - Overhead Lines	28,010	39,542	7,983	41,000	41,000	41,000
582-544-780.06	Maint.- Transformers & Devices	32,675	42,063	40,313	300,000	45,000	45,000

582-544-780.07	Maintenance - Services	5,883	9,141	12,493	10,000	10,000	10,000
582-544-780.08	Maintenance - Meters	14,749	6,648	14,734	15,000	15,000	15,000
582-544-780.09	Maintenance - St. Lights & Sig	53,785	22,435	31,960	50,000	40,000	40,000
582-544-780.10	Maintenance - Security Lights	23,966	12,720	13,484	11,000	11,000	11,000
582-544-780.11	Maintenance - Brooks Fountain	0	0	0	100	100	100
582-544-780.13	Maint. - Christmas Decorations	72	17	77	100	100	100
582-544-780.29	Maintenance- Underground Lines	23,678	36,618	25,786	30,000	30,000	30,000
582-544-801.00	Professional Services	1,560	922	4,888	5,202	5,306	5,412
582-544-820.00	Contracted Services	192,040	182,094	175,642	210,161	200,000	200,000
582-544-850.00	Communications	1,331	1,466	1,117	2,200	2,200	2,200
582-544-860.00	Transportation & Travel	3,284	5,947	3,507	5,000	5,000	5,000
582-544-930.00	Equipment Maintenance	906	1,233	968	2,081	2,123	2,165
582-544-932.00	Vehicle Maintenance	7	885	1,246	2,000	2,000	2,000
582-544-940.00	Rentals	70,822	83,397	83,822	94,445	94,445	94,445
582-544-941.00	Motor Pool Equip Rental	140,982	176,344	241,785	323,500	260,000	270,000
582-544-941.01	Data Processing	3,270	5,628	5,628	4,872	4,332	4,332
582-544-958.00	Education & Training	897	12,515	5,120	11,000	16,000	16,000
582-544-968.00	Depreciation	154,341	242,769	248,323	245,460	250,000	250,000
	Distribution Expenditures Total:	2,196,254	2,173,567	2,442,056	2,968,550	2,768,218	2,854,645
582-900-970.00	Capital Outlay	3,808	206,906	3,469	2,930,000	680,000	3,810,000
582-900-970.10	Powerhouse Engine Repair	0	0	0			0
582-900-970.20	Brewer Street Substation	0	0	0			0
582-900-970.21	Marshall Dam	102,019					
582-900-970.23	S. Marshall St. Bridget			3,564			
	Capital Outlay Expenditures Total:	105,827	206,906	7,033	2,930,000	680,000	3,810,000
	Electric Expenditures Total:	14,130,827	13,430,480	9,640,565	22,132,003	13,915,658	26,853,354
	Excess of Revenues Over (Under) Expenditures	(1,353,073)	604,159	3,204,873	(31,103)	(491,820)	2,281,203

ALLOCATED POSITIONS: ELECTRIC DEPARTMENT

Job Description	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
Director of Electric Utility	1.00	1.00	0.80	0.80	0.80	0.80
Assistant Director	0.00	0.00	0.00	1.00	1.00	1.00
Electric Utility Engineer	1.00	1.00	0.25	0.25	0.25	0.25
GIS Specialist	0.00	0.25	0.25	0.00	0.00	0.00
Environmental Coordinator	0.00	0.70	1.00	1.00	0.00	0.00
Receptionist/Cashier	0.15	0.00	0.00	0.00	0.16	0.16
Receptionist/Customer Service Representative	0.00	0.00	0.25	0.25	0.25	0.25
Maintenance Mechanic II/PH Operator	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Mechanic I/PH Operator	2.00	2.00	2.00	2.00	1.00	1.00
Operator II	0.00	0.00	1.00	1.00	1.00	1.00
Lead Operator	1.00	1.00	1.00	1.00	1.00	1.00
Lead Lineman	1.00	1.00	1.00	1.00	1.00	1.00
Senior Lineman	5.00	5.00	7.00	7.00	7.00	7.00
Apprentice Lineman	3.00	3.00	3.00	1.00	3.00	3.00
Meter Reader I	1.50	1.00	0.50	0.50	0.50	0.50
Meter Tech	1.00	1.00	1.00	1.00	1.00	1.00
Meter Serviceman	1.00	1.00	0.50	0.50	0.50	0.50
Total	18.65	18.95	20.55	19.30	19.46	19.46

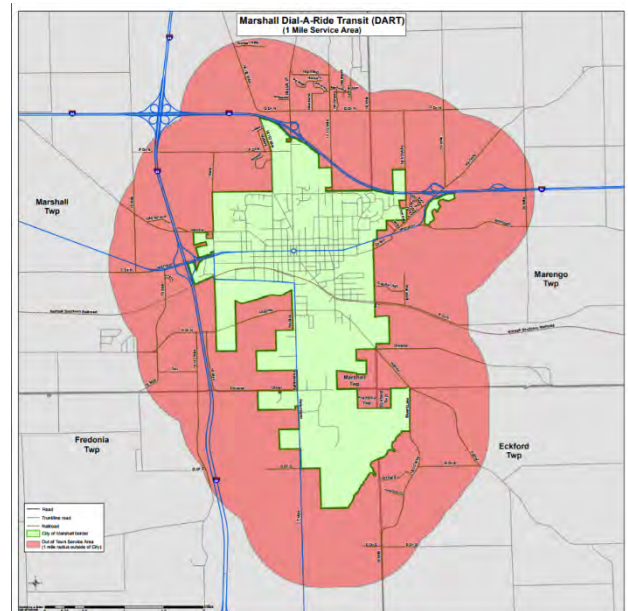
Dial-A-Ride

The City of Marshall facilitates two transportation programs: **Dial-A-Ride (DART)** and the **Albion-Marshall Connector (AMC.)** Both services are available Monday through Friday, 7:00 am – 5:30 pm. Although individuals utilize both services for a variety of reasons, the most common need that we encounter are individuals seeking transportation to allow them to attend doctor appointments, go grocery shopping, visit a local restaurant, or get to their school or job. We currently have six buses, five of them operate as DART buses and the sixth operates solely as the AMC bus. All of the buses in our fleet are ADA accessible, equipped with a lift in order to accommodate those individuals with disabilities.



Dial-A-Ride: This service began in 1974 in Marshall in order to address transportation needs within our community. It is a curb-to-curb, demand-response service. This means that we assist passengers on and off of our buses, however they must be able to get to the bus at the curb unassisted. Individuals may schedule rides in advance, or they are able to call the same day to request a ride. In many other Dial-A-Ride systems across the state, individuals must give a 24-hour notice if they need a ride, however our community values the convenient ability to schedule rides the same day. We are able to service individuals within the City limits, along with individuals within a one-mile radius of the City limits.

Due to the generous sponsorship from the Marshall Lions Club, the Marshall United Methodist Church and There's Enough, DART is able to offer free rides to seniors and/or disabled individuals every Wednesday. This program not only benefits members our of community, but local businesses as well.



Albion-Marshall Connector: In previous years, DART provided service to and from Albion through MDOT’s New Freedom program. However, in 2016, New Freedom and DART combined, seeking state and federal operating assistance through the same rural area formula program. The AMC program has one bus that allows members of both the Albion and Marshall communities to travel back and forth between the Cities. The bus operates on a fixed-schedule with the same pick-up times each day in both communities.

The AMC is also a curb-to-curb, demand-response service. We are able to service individuals within Albion City limits, along with individuals in the Marshall service area as stated above. Although the AMC service is more limited than our DART program due to us only having one bus, we are able to provide a transportation service that helps to ensure that the individuals in need within both of our communities have access to affordable and reliable transportation.

	Total Passengers	Senior Citizens	Senior Handicapped	Non-Senior Handicapped
DART	22,705	5,554	5,725	1,684
AMC	4,691	1,319	201	308

Ridership data based on FY 2019

Staff: The department consists of a part-time manager that also dispatches as needed, two part-time dispatchers, and eight part-time drivers, one of which is also our MDOT Liaison. The two dispatchers are responsible for handling both AMC and DART services. Out of the eight part-time drivers, there are two that primarily drive for AMC and six that drive primarily for DART. All drivers must hold their CDL Class C with a Passenger Endorsement.

DART has the capacity to hire one more part-time driver, however we are struggling to find interested applicants. Compared to many other transportation providers our size in the area, our pay scale is lower due to budget constraints. Applicants are not required to have their CDL upon hire, however we do offer the training for an individual and even pay for their testing as long as they stay for at least a year. Staff has reached out to other transit providers to see what has worked for them, although it seems to be a consistent issue across the state to find individuals wanting to apply for a part-time driving job with no benefits. In our case, we have seen that prospective applicants did not realize the physical demands of the job upon applying.

Funding: At the end of the FY2017, our City Council voted to approve the increase of our millage to the allowable .9393 mills after deciding the department should no longer be subsidized by our general fund. Revenues for FY2020 are projected to exceed operating expenses. DART and AMC budgets remain separate entities, and several AMC expenses are calculated from our cost allocation plan.

Revenues: Operating revenues come from several sources, including federal and state grants through the Michigan Department of Transportation (MDOT), passenger fares, our City millage, advertising, and the sale of our fixed assets when buses are replaced. Federal and state operating assistance is calculated at approximately 54.79% of eligible expenses. Ineligible expenses include depreciation, portions of DB Pensions and OPEB, along with expenses associated with advertising revenue. If the department cuts expenses, it will subsequently decrease state and federal funding revenue. In attempts to increase revenue streams, staff is focusing on selling more profitable advertising for local businesses on the buses and increase ridership levels by providing a reliable and respected service within our community.

Expenses: As with most service sector departments, payroll and benefits represent DART's largest expense. Other major expenses include vehicle maintenance, fuel, and depreciation. Maintaining adequate funding is a consistent challenge for DART due to the high costs related to payroll and benefits in an environment that other expenses such as vehicle maintenance and fuel are also increasing. Staff is continuing to work with the Finance Department, City Manager, and City Council to develop a long-term sustainability plan for the department.

Partnership with Albion: The gap that remains in the AMC budget after accounting for federal and state funding and passenger fares must be made up locally from contributing organizations. The City of Albion has organized a team of committed, community organizations that are working together to cover the funding gap of the AMC. This team has been meeting on a regular basis since October of 2017 and is dedicated to seeking the funding to cover the approximate funding gap of \$30,000-\$35,000 of the AMC each year for the next three years. This transportation service provides us with a unique opportunity to form partnerships across the county and leverage funds in order to address a need within our community.

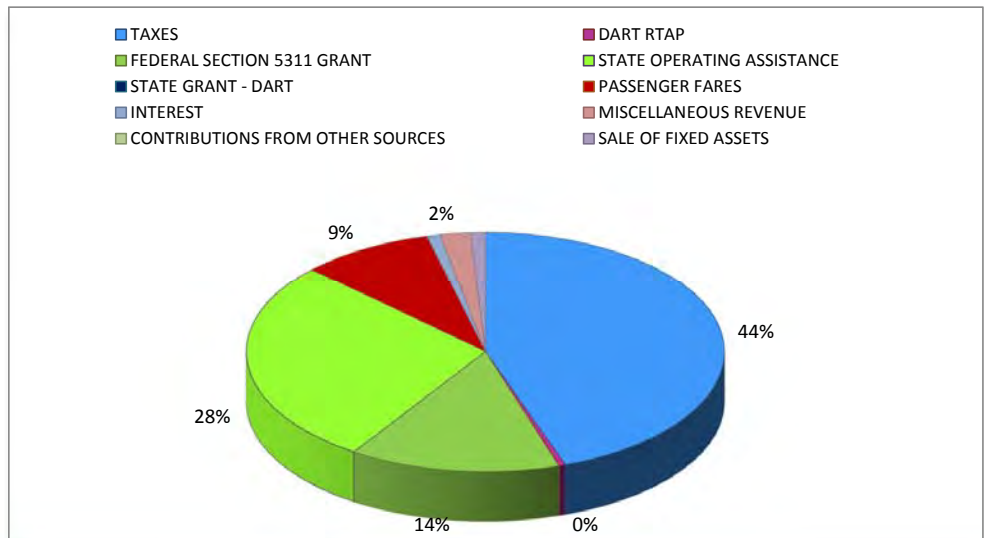


City Goals: Through increasing mobility options, the DART service directly pertains to Goal II of the City Goals: Quality of Life: “To achieve and sustain a concentrated effort to promote a vibrant community atmosphere in the Marshall area.”

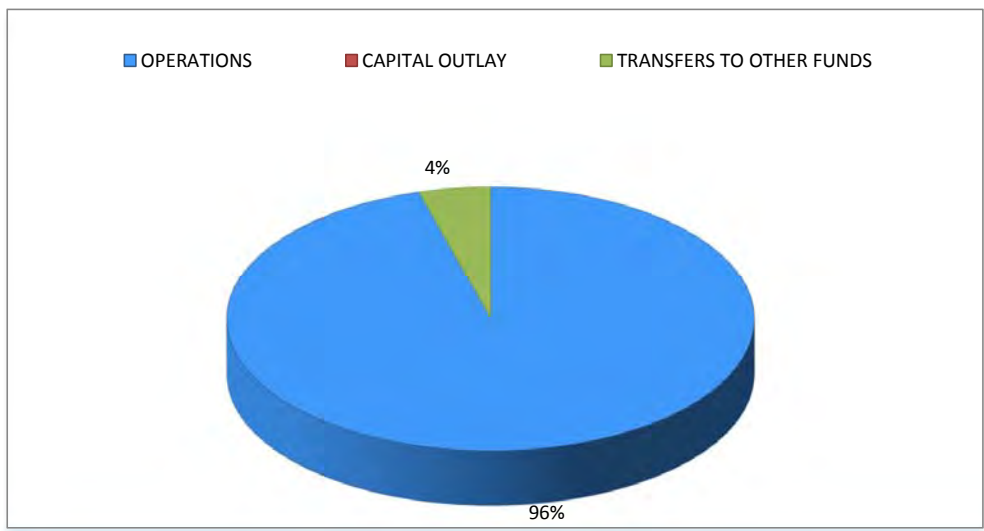
Capital projects: All replacement vehicles are purchased through state and federal funds. DART has two buses scheduled to be replaced in FY2020. These replacement buses will allow us to have less vehicle maintenance costs and provide a better and more reliable service to our customers. Staff is also looking into using other capital funding available through our MDOT project grants to replace our radio system that is over 20 years-old, well beyond the useful life of the equipment.

Future projects: There is a County-wide transportation feasibility study that is being explored within the next few years. Calhoun County has been working with MDOT to facilitate the beginning of the feasibility study. Our goal is to keep both DART and AMC services running until a county-wide transit system could be approved for by voters.

FY 2021 DIAL-A-RIDE REVENUES		
TAXES	\$ 197,700	44%
DART RTAP	2,000	0%
FEDERAL SECTION 5311 GRANT	63,134	14%
STATE OPERATING ASSISTANCE	127,705	28%
STATE GRANT - DART	-	0%
PASSENGER FARES	40,000	9%
INTEREST	4,000	1%
MISCELLANEOUS REVENUE	9,000	2%
CONTRIBUTIONS FROM OTHER SOURCES	-	0%
SALE OF FIXED ASSETS	4,500	1%
TOTAL REVENUES	\$ 448,039	100%



FY 2021 DIAL-A-RIDE EXPENDITURES		
OPERATIONS	\$ 426,577	96%
CAPITAL OUTLAY	-	0%
TRANSFERS TO OTHER FUNDS	19,590	4%
TOTAL EXPENDITURES	\$ 446,167	100%

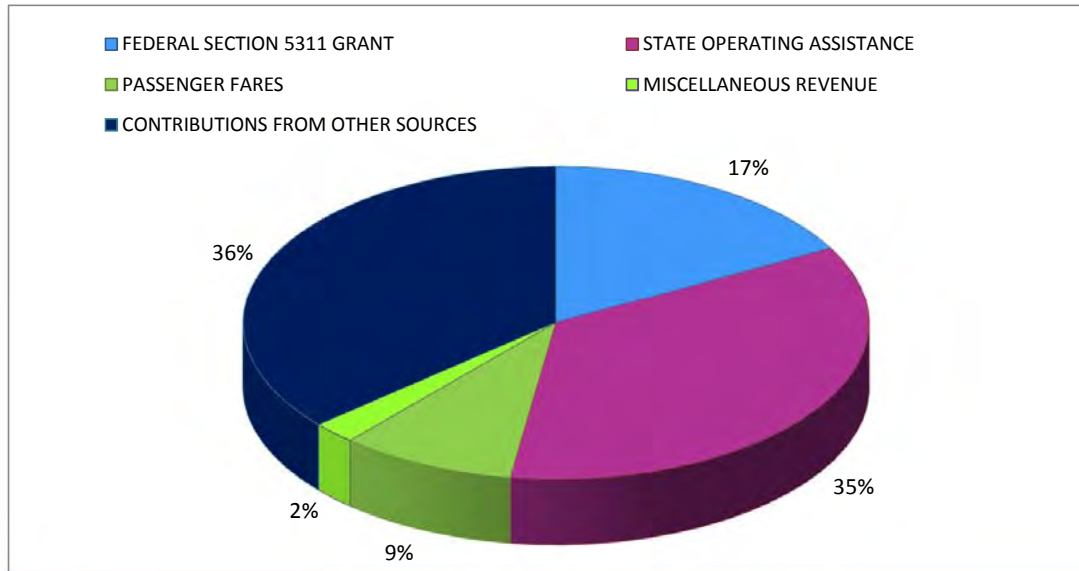


City of Marshall							
DIAL-A-RIDE							
		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
		Actual	Actual	Actual	Adopted	Proposed	Projected
Revenues							
588-000-402.00	Current Property Taxes	90,041	174,250	178,771	187,545	191,400	195,419
588-000-404.00	Property Taxes - Prior Years	0	32	0	0		0
588-000-420.00	Delinquent Personal Prop Taxes	281	166	285	204	200	204
588-000-441.00	Local Community Stabilization Tax	12,100	6,074	13,904	5,687	5,800	5,922
588-000-445.00	Penalties & Int. on Taxes	420	592	378	52	300	306
588-000-529.01	DART RTAP	0	823	4,191	5,400	2,000	2,000
588-000-530.00	Federal Section 5311 Grant	56,504	60,515	52,937	61,416	63,134	63,134
588-000-570.00	State Operating Assistance	160,331	123,821	81,290	129,883	127,705	127,705
588-000-571.00	State Grant - DART	7,167	0	205,517	89,819	0	0
588-000-610.00	Passenger Fares	47,097	43,330	39,017	48,000	40,000	40,000
588-000-665.00	Interest	747	3,184	8,381	1,500	4,000	4,000
588-000-667.00	Rents	0	0	0	0		0
588-000-671.00	Miscellaneous Revenue	4,211	9,531	9,224	9,692	9,000	9,000
588-000-675.00	Contributions from Other Sources		4,138	0	0		0
588-000-681.00	Sales of Fixed Assets		3,719	5,584	0	4,500	0
588-000-699.00	Contributions - General Fund	72,613	0		0		0
	DART Revenue	451,512	430,175	599,479	539,198	448,039	447,690
Expenditures							
588-538-702.00	Payroll	69,244	40,435	9,264	0		0
588-538-702.01	Other Fringe Benefits-taxable	475	1,248	257	0		0
588-538-703.00	Part-time Salaries	51,348	68,625	94,962	123,040	125,000	125,000
588-538-703.82	Part-time Dispatch	29,647	20,436	24,737	26,745	33,245	33,910
588-538-704.00	Overtime Salaries	1,713	147	1,630	1,569	0	0
588-538-704.82	Overtime Dispatch	929	135	4,689	169	0	0
588-538-715.00	Social Security	12,332	9,765	10,409	11,592	14,738	15,032
588-538-716.00	Hospitalization	14,010	(1,150)	59	0	0	0
588-538-717.00	Life Insurance	113	119	25	0	0	0
588-538-718.00	Retirement - D/B	45,623	19,862	44,981	60,122	65,000	70,200
588-538-718.10	Retirement - D/C		3,850	1,272	0	0	0
588-538-718.01	Retiree Health Insurance	95,654	121,246	(294,455)	110,169	51,125	57,260
588-538-721.00	Workers Compensation	5,731	567	2,992	5,800	5,200	5,200
588-538-727.00	Office Supplies	1,175	456	328	706	850	867
588-538-740.00	Operating Supplies	2,512	997	1,824	1,717	2,200	2,244
588-538-755.00	Miscellaneous Supplies	0	0	0	0	0	0
588-538-757.00	Fuels & Lubricants	14,498	16,846	20,119	17,500	28,000	28,000
588-538-760.00	Medical Services	1,445	1,492	997	1,530	1,250	1,275
588-538-801.00	Professional Services	1,611	950	1,151	1,500	1,500	1,500
588-538-805.00	Administrative Costs	0	0	0	0	0	0
588-538-810.00	Dues & Memberships	700	700	700	700	700	700
588-538-820.00	Contracted Services	0	0	0	0	0	0
588-538-825.00	Insurance	5,310	6,325	4,488	5,454	5,500	5,500
588-538-850.00	Communications	1,618	1,112	1,167	878	2,000	2,000
588-538-860.00	Transportation & Travel	0	162	404	275	275	275
588-538-901.00	Advertising	569	3,333	2,266	3,500	1,500	1,500
588-538-930.00	Equipment Maintenance	2,835	4,006	150	4,182	3,000	3,060
588-538-931.00	Maintenance of Building		500	0	0	0	0
588-538-932.00	Vehicle Maintenance	19,112	27,634	14,910	26,928	24,000	24,000
588-538-933.00	Tires	2,742	1,939	18	3,060	3,000	3,060
588-538-940.00	Rentals	9,596	11,120	10,797	12,305	12,440	12,440
588-538-941.00	Motor Pool Equip Rental	0	224	92	250	250	250
588-538-941.01	Data Processing	4,225	3,719	4,681	6,254	7,654	7,654
588-538-958.00	Education & Training	0	0	318	2,150	1,000	1,000
588-538-958.01	EXP RTAP	0	607	4,369	2,000	2,000	2,000
588-538-964.00	Refund or Rebates	2,119	43	34	150	150	150
588-538-968.00	Depreciation	33,650	35,340	47,727	29,408	35,000	35,000
588-538-970.00	Capital Outlay	0	0	0	89,819	0	0
588-538-999.00	Transfers to Other Funds	17,748	16,279	16,221	19,590	19,590	19,590
	Dial-A-Ride Expenditures Total:	448,284	419,069	33,583	569,062	446,167	458,667
Excess of Revenues Over (Under) Expenditures		3,228	11,106	565,896	(29,864)	1,872	(10,977)

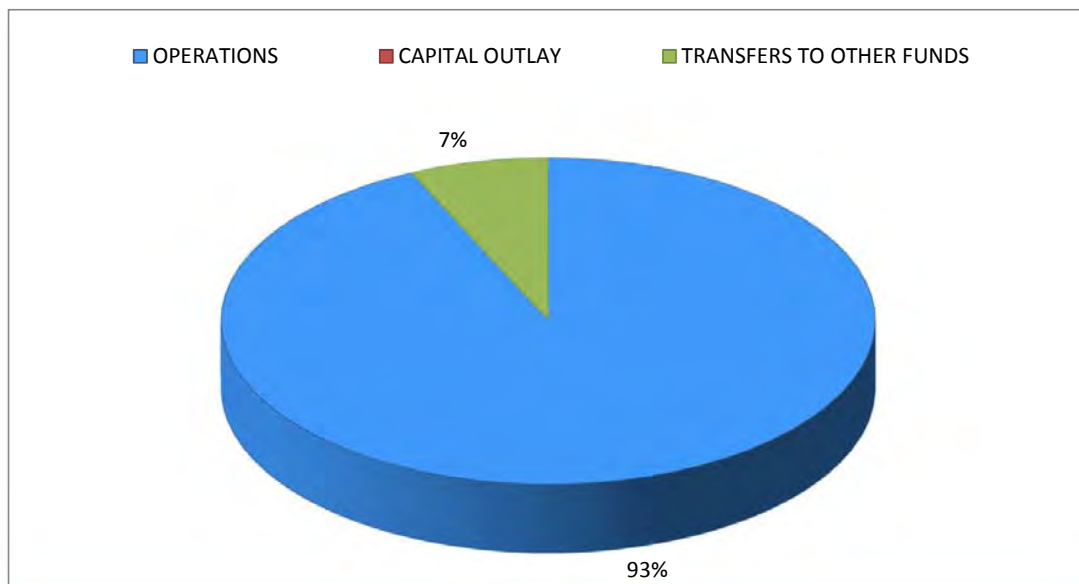
ALLOCATED POSITIONS: DART

Job Description	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
DART Manager	1.00	1.00	1.00	0.50	0.50	0.50
Dispatcher/Bus Driver	1.00	0.00	1.00	0.50	0.50	0.50
Driver	1.00	1.00	3.00	2.00	2.00	2.00
Total	3.00	2.00	5.00	3.00	3.00	3.00

FY 2021 DART - AMC REVENUES		
FEDERAL SECTION 5311 GRANT	15,000	17%
STATE OPERATING ASSISTANCE	32,000	35%
PASSENGER FARES	8,000	9%
MISCELLANEOUS REVENUE	2,000	2%
CONTRIBUTIONS FROM OTHER SOURCES	32,000	36%
TOTAL REVENUES	\$ 89,000	100%



FY 2021 DART - AMC EXPENDITURES		
OPERATIONS	\$ 82,875	93%
CAPITAL OUTLAY	-	0%
TRANSFERS TO OTHER FUNDS	6,125	7%
TOTAL EXPENDITURES	\$ 89,000	100%



City of Marshall

DIAL-A-RIDE - AMC

		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
		Actual	Actual	Actual	Adopted	Proposed	Projected
Revenues							
588-541-529.01	DART RTAP	0	0	0	0		0
588-541-530.00	Federal Section 5311 Grant	4,535	10,174	14,952	15,147	15,000	15,000
588-541-570.00	State Operating Assistance	24,933	26,617	19,190	32,033	32,000	32,000
588-541-571.00	State Grant - DART	0	0	0	0		0
588-541-610.00	Passenger Fares	7,788	9,165	8,048	8,000	8,000	8,000
588-541-665.00	Interest	0	0	0	0		0
588-541-667.00	Rents	0	0	0	0		0
588-541-671.00	Miscellaneous Revenue		1,856	1,926	2,000	2,000	2,000
588-541-675.00	Contributions from Other Sources	45,000	30,000	28,500	35,000	32,000	32,000
588-541-699.00	Contributions - General Fund						
	DART - AMC Revenue	82,256	77,812	72,616	92,180	89,000	89,000
Expenditures							
588-541-702.00	Payroll	4,374	7,624	2,615	0		0
588-541-702.01	Other Fringe Benefits-taxable	88	252	55	0		0
588-541-702.82	Payroll Dispatch	0	0	0	0		0
588-541-703.00	Part-time Salaries	28,319	26,496	34,180	33,237	33,902	34,580
588-541-703.82	Part-time Dispatch	2,247	4,906	5,331	5,848	5,965	6,084
588-541-704.00	Overtime Salaries	219	245	3,966	349	356	363
588-541-704.82	Overtime Dispatch	4	0	134	84	86	87
588-541-715.00	Social Security	2,101	3,016	3,535	3,023	3,084	3,145
588-541-716.00	Hospitalization	515	39	12	0	0	0
588-541-717.00	Life Insurance	0	0	0	0	0	0
588-541-718.00	Retirement - D/B	383	0	0	0	0	0
588-541-718.10	Retirement - D/C		717	270	0	0	0
588-541-721.00	Workers Compensation	0	23	1,753	1,054	1,054	1,054
588-541-727.00	Office Supplies	0	15	57	150	153	156
588-541-740.00	Operating Supplies	105	239	412	500	510	520
588-541-757.00	Fuels & Lubricants	8,319	9,903	10,436	12,000	11,000	11,000
588-541-760.00	Medical Services	0	0	0	500	500	500
588-541-801.00	Professional Services	280	210	210	300	306	312
588-541-820.00	Contracted Services	0	0	0	0	0	0
588-541-825.00	Insurance	2,240	1,344	2,232	2,273	2,296	2,319
588-541-850.00	Communications	375	381	1,296	635	635	635
588-541-860.00	Transportation & Travel	0	0	0	0	0	0
588-541-901.00	Advertising	0	744	876	1,500	1,500	1,500
588-541-930.00	Equipment Maintenance	0	658	58	510	520	520
588-541-932.00	Vehicle Maintenance	863	10,321	4,877	8,000	6,936	5,997
588-541-933.00	Tires	0	1,174	872	1,500	1,530	1,561
588-541-940.00	Rentals	3,085	2,261	2,242	3,100	2,500	2,500
588-541-941.00	Motor Pool Equip Rental	0	0	0	0	0	0
588-541-941.01	Data Processing	1,359	835	972	1,400	1,400	1,400
588-541-958.00	Education & Training	0	0	0	0	0	0
588-541-968.00	Depreciation	9,296	7,238	0	8,642	8,642	8,642
588-541-970.00	Capital Outlay	0	0	0	0	0	0
588-541-999.00	Transfers to Other Funds	5,706	3,311	3,369	6,125	6,125	6,125
	DART - AMC Expenditures Total:	69,878	81,952	79,760	90,730	89,000	89,000
Excess of Revenues Over (Under) Expenditures		12,378	(4,140)	(7,144)	1,450	0	0

ALLOCATED POSITIONS: DART - AMC

Job Description	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
DART Manager	0.00	0.00	0.00	0.00	0.10	0.10
Finance Director	0.00	0.00	0.00	0.00	0.00	0.00
Dispatcher	0.00	0.00	0.00	0.50	0.50	0.50
Driver	0.00	0.00	0.00	1.00	1.00	1.00
Total	0.00	0.00	0.00	1.50	1.60	1.60

WASTEWATER

The Wastewater Department consists of the wastewater plant and the sanitary sewer collection system, maintained with the assistance of the Department of Public Works (DPW). The wastewater plant operation treats approximately 1.5 million gallons of wastewater every day. The plant is in continuous operation and the effluent must meet the requirements of a National Pollutant Discharge Elimination System (NPDES) permit issued by Michigan's Department of Environment, Great Lakes, and Energy (EGLE). The Staff conducts daily analysis and ongoing operational evaluation to ensure continuing compliance with NPDES permit requirements. Along with the above duties, staff is responsible for the operation and maintenance of fourteen lift stations located throughout the community. Licensing for wastewater operators is also overseen by EGLE. There are four levels of wastewater license with Class D being the lowest and Class A the highest. As a Class B wastewater treatment plant, EGLE requires at least one operator to hold a Class B or higher license.

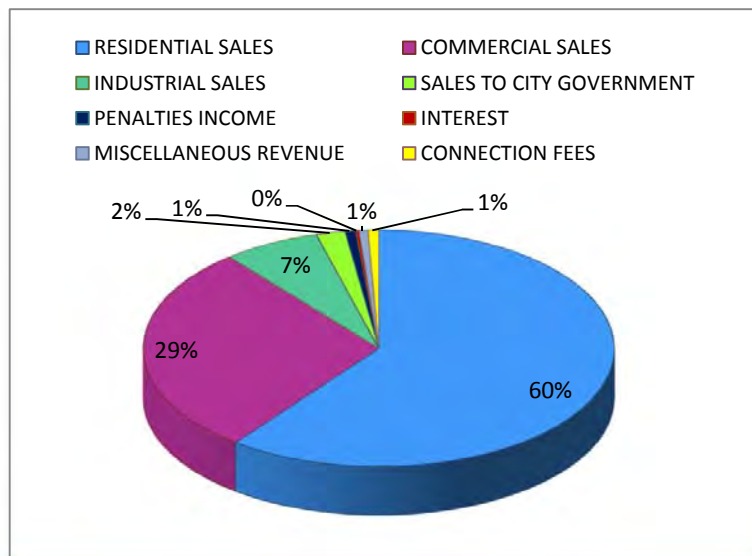
The Wastewater Department is continuing its efforts to establish an Asset Management Program for the collection system and plant equipment. We will be participating with the Water and DPW departments in a GIS Enhancement project this year. Continued enhancement to the city's GIS system will allow for improved, more accurate planning in the future. Also, it will better prepare the wastewater department for implementation of asset management software in coming years.

Another project being implemented in FY21 will be an Automated Meter Reading system. This project, in partnership with the Water Department, entails new meter installations throughout the service area which will improve accuracy and efficiency of meter reading. At the WWTP, we will begin a five-year clarifier rehabilitation program that has been identified in the CIP. Years one, and possibly two, will be the design and rehab of two clarifiers. The two remaining clarifiers will be rehabilitated over the following three years.

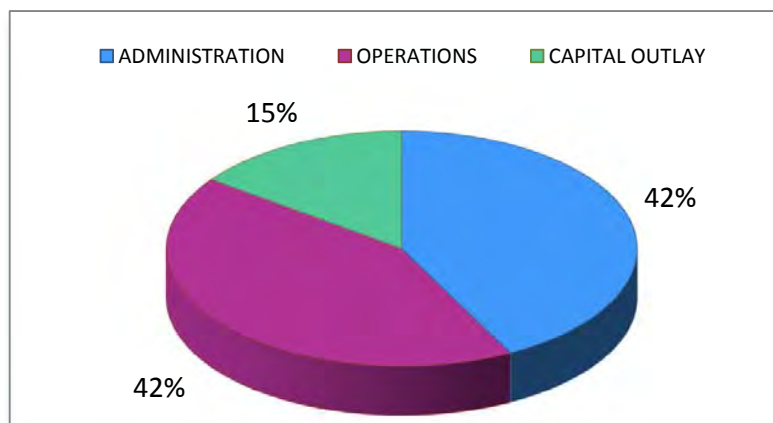
A detailed list of existing team members, their positions, and licensure is detailed at the end of this section. Maintaining the plant is the prime responsibility of the Wastewater Department and maintenance of the distribution system is completed by DPW. Both departments are integral towards the City's Vision by focusing on an improved Infrastructure. The plans for FY21 will preserve, rehabilitate and expand the city infrastructure and assets.

Staff:	Title:	Licenses:
Alec Egnatuk	Wastewater Superintendent	ABCD
Chad Hazel	Operator II-C	CD
Mark Strand	Operator I-C	CD
Ken Finney	Operator I	D

FY 2021 WASTEWATER REVENUES		
RESIDENTIAL SALES	1,225,968	60%
COMMERCIAL SALES	582,335	29%
INDUSTRIAL SALES	134,857	7%
SALES TO CITY GOVERNMENT	40,457	2%
PENALTIES INCOME	15,000	1%
INTEREST	4,200	0%
MISCELLANEOUS REVENUE	12,500	1%
CONNECTION FEES	15,000	1%
TOTAL REVENUES	\$ 2,030,317	100%



FY 2021 WASTEWATER EXPENDITURES		
ADMINISTRATION	\$ 1,369,074	42%
OPERATIONS	1,411,256	42%
CAPITAL OUTLAY	485,000	15%
TOTAL EXPENDITURES	\$ 3,265,330	100%



City of Marshall Summary of Wastewater Debt

Fiscal Year	ISSUE: 32 AUTH: Act 34 CUSIP: 572427 TYPE: Limited Tax PURPOSE: Sewer System Improvements DATED: September 5, 2012 CALLABLE: Fund 590				Total Sewer Debt		
	Ending June 30	PRINCIPAL (6/1)	RATE	INTEREST (6/1 & 12/1)			
2021	\$150,000	3.00%	\$64,540	\$214,540	\$150,000	\$64,540	\$214,540
2022	\$155,000	3.00%	\$60,040	\$215,040	\$155,000	\$60,040	\$215,040
2023	\$155,000	3.00%	\$55,390	\$210,390	\$155,000	\$55,390	\$210,390
2024	\$160,000	3.00%	\$50,740	\$210,740	\$160,000	\$50,740	\$210,740
2025	\$165,000	3.00%	\$45,940	\$210,940	\$165,000	\$45,940	\$210,940
2026	\$170,000	3.00%	\$40,990	\$210,990	\$170,000	\$40,990	\$210,990
2027	\$175,000	3.00%	\$35,890	\$210,890	\$175,000	\$35,890	\$210,890
2028	\$180,000	3.00%	\$30,640	\$210,640	\$180,000	\$30,640	\$210,640
2029	\$185,000	3.10%	\$25,240	\$210,240	\$185,000	\$25,240	\$210,240
2030	\$195,000	3.20%	\$19,505	\$214,505	\$195,000	\$19,505	\$214,505
2031	\$200,000	3.25%	\$13,265	\$213,265	\$200,000	\$13,265	\$213,265
2032	\$205,000	3.30%	\$6,765	\$211,765	\$205,000	\$6,765	\$211,765
	<u>\$2,095,000</u>		<u>\$448,945</u>	<u>\$2,543,945</u>	<u>\$2,095,000</u>	<u>\$448,945</u>	<u>\$2,543,945</u>

City of Marshall

Wastewater

		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
		Actual	Actual	Actual	Adopted	Proposed	Projected
Revenues							
590-000-529.00	Federal Grants						
590-000-636.00	Residential Sales	1,007,460	1,103,230	1,080,331	1,225,968	1,225,968	1,225,968
590-000-644.00	Commercial Sales	512,117	569,070	576,799	582,335	582,335	582,335
590-000-645.00	Industrial Sales	122,288	142,687	139,281	134,857	134,857	134,857
590-000-648.00	Sales to City Government	37,422	37,742	38,751	40,457	40,457	40,457
590-000-660.00	Penalties Income	15,963	16,362	16,237	15,000	15,000	15,000
590-000-665.00	Interest	10,486	15,125	25,362	4,200	4,200	4,200
590-000-671.00	Miscellaneous Revenue	15,089	20,039	14,805	12,500	12,500	12,500
590-000-671.01	Connection Fees	23,700	26,100	4,200	4,000	15,000	15,000
	Wastewater Revenues Total:	1,744,525	1,930,355	1,895,766	2,019,317	2,030,317	2,030,317
Expenditures							
	Administration						
590-539-702.00	Payroll	87,326	82,030	90,741	98,595	101,647	104,697
590-539-702.01	Other Fringe Benefits-taxable	1,524	1,319	1,436	1,548	1,400	1,500
590-539-704.00	Overtime Salaries	39	31	0	0	0	0
590-539-715.00	Social Security	6,654	6,647	6,846	7,661	7,883	8,124
590-539-716.00	Hospitalization	31,909	33,819	37,794	26,050	31,245	33,745
590-539-717.00	Life Insurance	179	194	194	200	201	201
590-539-718.00	Retirement - D/B	51,666	(206,885)	20,539	89,763	93,004	100,444
590-539-718-10	Retirement - D/C		3,033	2,744	3,600	3,584	3,656
590-539-718.01	Retiree Health Insurance	68,033	66,216	(762,661)	86,629	70,000	78,400
590-539-721.00	Workers Compensation	367	1,095	991	382	386	390
590-539-727.00	Office Supplies	1,384	1,536	1,061	2,123	1,300	1,326
590-539-727.02	Postage and Shipping	8,202	6,005	5,978	6,450	6,579	6,711
590-539-740.00	Operating Supplies	0	0	0	0	0	0
590-539-760.00	Medical Services	169	74	0	208	212	216
590-539-801.00	Professional Services	11,616	37,412	6,706	5,202	9,906	5,500
590-539-803.00	Service Fee	143	406	303	500	500	500
590-539-804.00	BANK FEES	312	322	435	325	325	325
590-539-805.00	Administrative Costs	382	252	460	350	350	350
590-539-810.00	Dues & Memberships	500	215	150	750	750	750
590-539-820.00	Contracted Services	3,389	13,537	12,874	13,109	13,371	13,639
590-539-825.00	Insurance	21,480	28,298	29,196	22,350	22,574	22,799
590-539-850.00	Communications	719	0	0	0	0	0
590-539-860.00	Transportation & Travel	30	418	521	418	418	418
590-539-901.00	Advertising	0	61	61	0	0	0
590-539-930.00	Equipment Maintenance	372	279	487	510	520	531
590-539-940.00	Rentals	487	835	0	0	0	0
590-539-941.01	Data Processing	1,570	11,364	11,364	6,872	14,005	14,005
590-539-956.00	Bad Debt Expense	0	15,890	(5,627)	0	0	0
590-539-958.00	Education & Training	645	989	788	1,200	1,200	1,200
590-539-966.00	Amortization	3,322	3,323	3,323	1,074	1,074	1,074
590-539-968.00	Depreciation	1,700	1,700	1,700	1,700	1,700	1,700
590-539-995.00	Bond Interest Paid	76,978	60,967	70,661	67,846	64,540	60,040
590-539-999.00	Transfers to Other Funds	227,181	200,000	176,921	175,000	925,000	175,000
	Wastewater Administration Expenditures Total:	608,278	371,382	(284,014)	620,415	1,373,674	637,241
Expenditures							
	Operations						
590-545-702.00	Payroll	0	0	0	0		0
590-545-703.00	Part-time Salaries	5,539	67	3,318	9,325	10,560	10,771
590-545-704.00	Overtime Salaries	11,624	10,481	11,655	10,700	11,020	11,240
590-545-705.00	Station Labor	250,341	235,155	213,458	212,612	229,383	236,264

City of Marshall

Wastewater		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
		Actual	Actual	Actual	Adopted	Proposed	Projected
590-545-705.01	Other Fringe Benefits-taxable	4,682	5,034	3,537	2,775	2,500	2,600
590-545-710.12	Labor - Meter Reading	22,903	22,969	22,687	24,939	25,823	26,598
590-545-710.31	Labor - Ketchum Park Restroom	0	0	0	0	0	0
590-545-715.00	Social Security	21,358	18,360	18,254	19,917	21,365	21,992
590-545-716.00	Hospitalization	60,467	49,418	62,733	83,481	91,724	99,062
590-545-717.00	Life Insurance	328	320	604	594	594	594
590-545-718.00	Retirement - D/B	124,581	22,148	83,812	118,493	95,393	103,024
590-545-718.10	Retirement - D/C		10,313	10,829	11,690	11,924	12,162
590-545-721.00	Workers Compensation	2,005	2,799	3,352	2,065	2,086	2,107
590-545-727.02	Postage and Shipping	0	0	341	0	0	0
590-545-740.00	Operating Supplies	17,740	17,763	23,789	20,854	21,271	21,697
590-545-741.00	Uniforms	2,948	2,445	3,416	3,000	3,000	3,000
590-545-755.00	Miscellaneous Supplies	0	0	0	0	0	0
590-545-757.00	Fuels & Lubricants	603	0	509	500	500	500
590-545-760.00	Medical Services	0	0	0	0	0	0
590-545-761.00	Safety Supplies	197	239	1,457	1,431	1,460	1,489
590-545-776.00	Building Maintenance Supplies	1,161	419	1,133	1,061	1,082	1,104
590-545-777.00	Minor Tools and Equipment	1,028	910	582	1,000	1,000	1,000
590-545-780.01	Maintenance - Structures & Imp	3,569	1,960	4,913	5,000	5,000	5,000
590-545-780.15	Maintenance - Plant Equipment	21,400	21,670	7,962	20,000	20,000	20,000
590-545-780.16	Maintenance - Lift Stations	6,143	6,665	10,839	15,000	15,000	15,000
590-545-780.21	Maintenance - Meters		2,199	122	500	0	500
590-545-780.23	Maintenance - Sewer Lines	151	62	4,360	5,000	5,000	5,000
590-545-780.28	Maint. - Sewer Lines-Chemicals	0	0	0	7,500	10,000	10,000
590-545-780.30	Maintenance-SCADA	16,000	9,545	15,912	16,000	16,000	16,000
590-545-790.00	Chemical Cost	81,815	72,399	86,738	80,000	80,000	80,000
590-545-801.00	Professional Services	0	10	0	0	0	0
590-545-803.00	Service Fee	8,621	5,945	8,903	10,679	12,000	12,000
590-545-820.00	Contracted Services	64,388	57,537	66,075	72,408	73,856	75,333
590-545-850.00	Communications	267	0	690	0	0	0
590-545-860.00	Transportation & Travel	116	126	0	132	132	132
590-545-921.00	Utilities - Gas	2,603	4,186	4,143	3,000	3,000	3,000
590-545-922.00	Utilities-Elec, Water, Sewer	126,219	122,929	123,947	125,000	125,000	125,000
590-545-930.00	Equipment Maintenance	1,926	1,719	2,234	5,100	5,202	5,306
590-545-932.00	Vehicle Maintenance	0	0	0	0	0	0
590-545-940.00	Rentals		0	0	840	840	840
590-545-941.00	Motor Pool Equip Rental	15,903	12,579	67,218	79,400	79,400	79,400
590-545-941.01	Data Processing	6,253	0	0	2,372	4,066	4,066
590-545-958.00	Education & Training	2,225	(661)	814	3,000	3,000	3,000
590-545-968.00	Depreciation	418,626	417,490	423,073	423,075	423,075	423,075
		1,303,730	1,135,200	1,293,409	1,398,443	1,411,256	1,437,856
	Capital Outlay						
590-900-970.00	Capital Outlay	215,000	46,895	10,776	987,000	485,000	385,000
	Capital Outlay Expenditures Total:	215,000	46,895	10,776	987,000	485,000	385,000
	Wastewater Expenditures Total:	2,127,008	1,553,477	1,020,171	3,005,858	3,269,930	2,460,097
	Excess of Revenues Over (Under) Expenditures	(382,483)	376,878	875,595	(986,541)	(1,239,613)	(429,780)

City of Marshall

Wastewater

FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Actual	Actual	Actual	Adopted	Proposed	Projected

ALLOCATED POSITIONS: WASTEWATER

Job Description	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
Director of Public Services	0.25	0.25	0.25	0.25	0.25	0.25
Wastewater Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
GIS Specialist	0.25	0.25	0.25	0.33	0.33	0.33
IPP/Environmental Specialist	0.30	0.30	0.00	0.00	0.00	0.00
Equipment Operator	0.20	0.20	1.00	0.00	0.00	0.00
Operator II C	1.00	1.00	1.00	1.00	1.00	1.00
Operator I	3.00	3.00	3.00	3.00	3.00	3.00
Meter Reader II	0.25	0.25	0.25	0.25	0.25	0.25
Meter Tester/Service Man	0.25	0.25	0.25	0.25	0.25	0.25
Total	6.50	6.50	7.00	6.08	6.08	6.08

WATER

The Water Department consists of two separate operations, water production and water distribution. Water Department employees work from 7:00am to 3:30pm and are on-call Friday from 3:30pm to Monday at 7:00am for emergency calls in both the treatment plant and distribution system. Staff includes 1 Water Superintendent, 1 Plant Operator, 3 distribution employees.

Water Superintendent – Aaron Ambler D-2, S2 certified

Water Plant Operator – Dave Johnson D-2, S2 certified

Utility Worker – John Huepenbecker D3, S3 certified

Utility Worker – Cindy Upright D4 certified

Utility Worker – Eric Weberling

Water Production

The City of Marshall Well Field is located at 832 E. Green St. Currently the city pumps ground water from the Marshall Sandstone Aquifer to feed approximately 7000 residential and industrial customers. The Water Plant was constructed in 1964 with an upgrade to new filters in 1996. Our capacity is 3.86 MGD (million gallons a day). There are 4 wells at this location equipped with 75hp motors driving submersible pumps to deliver the water to the system. All 4 wells are approximately 100ft in depth and can produce up to 1200gpm. Our water plant is a D2 rated plant filtering out iron and manganese. We add chlorine gas for disinfection, fluoride for dental protection, phosphate for corrosion control and potassium permanganate to help oxidize the iron in our filters. The water plant is controlled by a SCADA system which was upgraded in 2012. This allows us to operate pumps, control flow to the system, track water trends, evaluate water leaks and maintain safe water levels in the system.

Water production operators at the plant are responsible for keeping daily records of plant operations, monthly inventory of chemicals, maintaining of proper chemical feed rates, water quality testing and building maintenance. Monthly and yearly testing of the ground water is done by the plant operators. Bacteria testing is conducted weekly and samples are taken throughout the city to maintain safe drinking water. Levels of chlorine, phosphate, fluoride, Ph and iron are tested daily so that chemical feeds can be adjusted if needed. The current plant is manned 8hrs/day Monday through Friday and 2hrs on Saturday and Sunday.

The Michigan Department of Environment, Great Lakes, and Energy (EGLE) regulates programs that the water department is responsible for in accordance with the Federal

Safe Drinking Water Act. Routine and special water sampling, a valve maintenance program, hydrant flushing, a cross connection program, wellhead protection program, monthly operation reports, and new additions to the plant and distribution system. Licensing for water operators is also regulated by EGLE. EGLE requires a D-2 license for Water Production and an S-2 for Water Distribution. Currently the Water Superintendent holds both a D-2 and S-2 license.

In 2019 the City completed 20 Lead and Copper samples with all results reported below acceptable levels. However, since the Flint Water Crisis, EGLE has advised cities known to have lead service lines that additional sampling is required. It is not known at the time of this report, what the City will have to test for this fiscal year. Every year EGLE sets required monitoring schedules to test for contaminant levels in our water. This schedule sets dates for sampling to be completed and the city complies with this list.

In 2019 the City saw a decrease of approximately 30 million gallons from the previous year. With new construction and planned expansion for Grow Facilities, Energy Center and housing, the City should see an increase in water use again in 2020.

Water Distribution

Water distribution operators are responsible for maintenance of the distribution system infrastructure, meters, water services, hydrants, mains and two elevated storage tanks.

Maintaining the operation of the distribution system is integral towards the City's Vision by focusing on an improved Infrastructure. This will preserve, rehabilitate, and expand the city infrastructure and assets.

The city in accordance with EGLE, has maintained and controlled the Cross-Connection Control Program. This program is currently contracted to Hydro-Corp. All non-residential services are inspected for cross-connection to the city water supply every 5 years. Records for each account are stored in Hydro-Corps database and under the direction of the Water Superintendent. The contract is a 3-year term with a cost of \$14,000 which is built into the operational budget. Costs are projected to rise with the addition of commercial/industrial accounts.

Distribution maintenance consists of several different aspects. Water mains are flushed twice a year, in the spring and in the fall. This process takes employees around 3 weeks to complete. A systematic process of closing valves, flushing hydrants and tracking water flow allows the water system to be cleaned. Water quality is tracked for each hydrant and an inspection is done to maintain fire suppression to the city.

Service orders are tracked through the city billing system for shutoffs/turn-ons, dead meters, water quality issues and requests by home owners. Our goal is to respond to

these issues as fast as possible. In the past 5 years response times have decreased and residents seem pleased with results from the water dept.

Currently, the City has seen an increase in water main breaks due to the unseasonable weather this winter.

The city owns two water towers, a 200,000-gallon tank on Industrial Road and a 500,000-gallon tank on S. Kalamazoo. Each tank was inspected this past fall. Both tanks were found to be in good condition with minimal upgrades defined in the report.

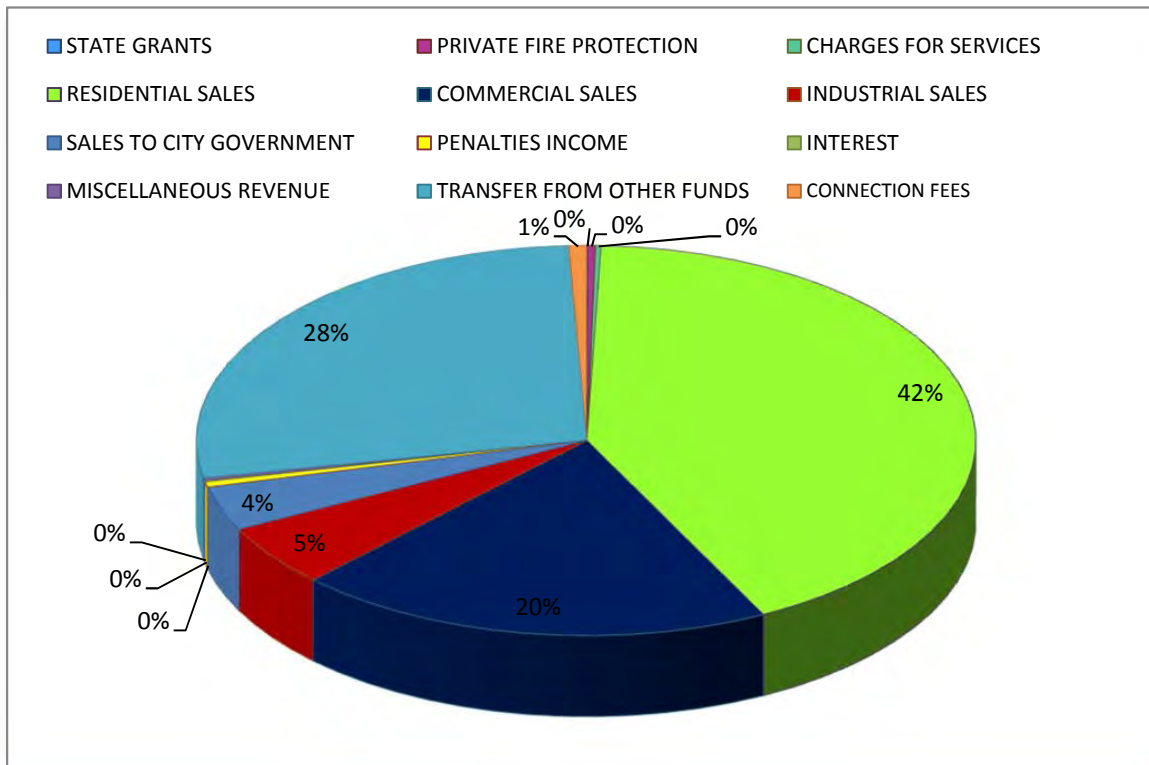
There are approximately 55 miles of water main with diameters ranging from 4"-16" that feed water to the system. With the asset management inventory, we will get a better understanding of the age and condition of the system. All water mains are mapped on our GIS database and accessible to employees in the field for marking and emergency purposes. In the last 5 years we have seen a decline in water quality issues and water main breaks. Replacement of areas, known to be in poor condition, in 2012 eliminated some major reoccurring maintenance issues. Future infrastructure upgrades are in the budget for expansion and maintenance.

Budget

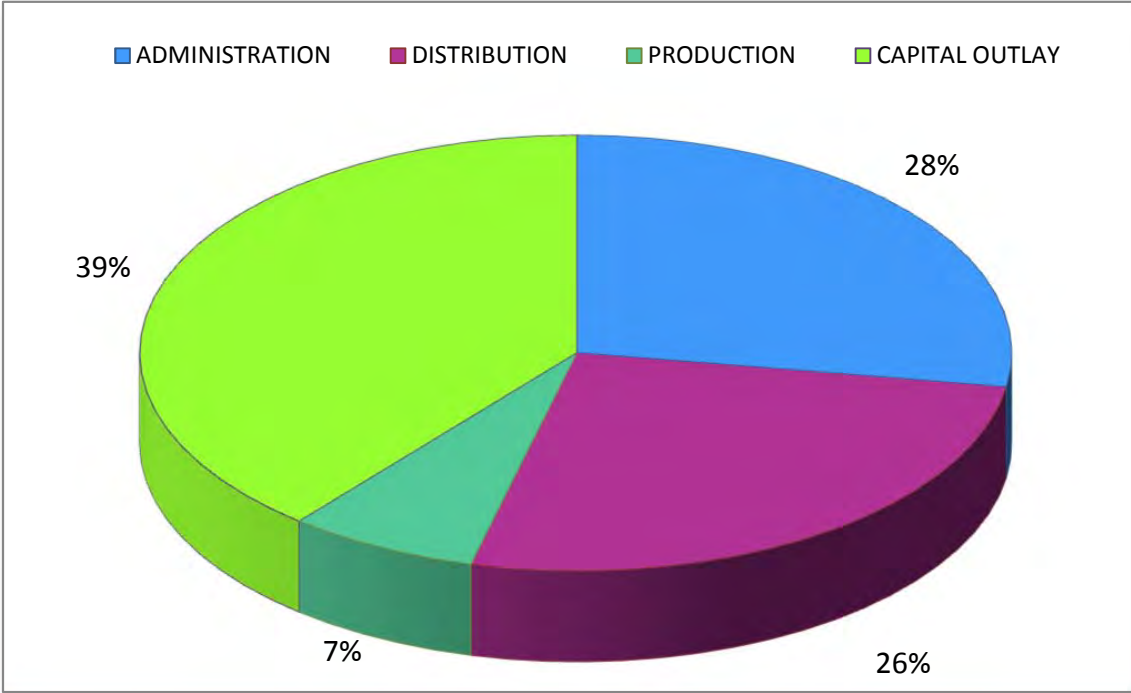
In the past 5 years we have seen an increase in operational costs to maintain distribution assets. New water mains are scheduled to be installed on Eagle St. and Jefferson this summer. An AMI (automated meter infrastructure) project is also set to go out to bid. A rate study was completed by staff and the MRWA in 2019, at no cost, with rates going into effect January 1, 2020. A one-year rate increase was approved with rates again being evaluated in October of 2020. Capital improvements and operational costs to maintain distribution and treatment assets will be reflected in the rates. The challenge is prioritizing projects, funding, and keeping rates to our customers as low as possible. The fact that we have an aging water plant, aging infrastructure and debt for years to come, does not allow for an easy process. Opportunities exist for low interest loans and grants to help cover the costs. Future emphasis will be put on Asset Inventory to better calculate Capital costs and operational budgeting.

FY 2021 WATER REVENUES

STATE GRANTS	\$ 1,000	0%
PRIVATE FIRE PROTECTION	9,000	0%
CHARGES FOR SERVICES	6,000	0%
RESIDENTIAL SALES	1,122,806	42%
COMMERCIAL SALES	542,890	20%
INDUSTRIAL SALES	140,389	5%
SALES TO CITY GOVERNMENT	100,939	4%
PENALTIES INCOME	12,000	0%
INTEREST	3,000	0%
MISCELLANEOUS REVENUE	6,000	0%
TRANSFER FROM OTHER FUNDS	750,000	28%
CONNECTION FEES	20,000	1%
TOTAL REVENUES	\$ 2,714,024	100%



FY 2021 WATER EXPENDITURES		
ADMINISTRATION	\$ 903,676	28%
DISTRIBUTION	866,814	26%
PRODUCTION	231,654	7%
CAPITAL OUTLAY	1,283,000	39%
TOTAL EXPENDITURES	\$ 3,285,144	100%



ISSUE:	20			
AUTH:	Act 34			
CUSIP:	572427			
TYPE:	Limited Tax			
PURPOSE:	Hanover Water Main			
DATED:	August 24, 2004			
CALLABLE:	4/1/14 @ 100			
	Fund 591			
	PRINCIPAL	RATE	INTEREST	TOTAL
	(4/1)		(4/1 & 10/1)	
2021	\$15,000	3.00%	\$2,575	\$17,575
2022	\$15,000	3.00%	\$2,125	\$17,125
2023	\$20,000	4.00%	\$1,600	\$21,600
2024	\$20,000	4.00%	\$800	\$20,800
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2039				
2040				
	<u>\$70,000</u>		<u>\$7,100</u>	<u>\$77,100</u>

Fiscal
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June 30

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City of Marshall Summary of Water Debt

Fiscal Year Ending June 30	ISSUE: 32 AUTH: Act 34 CUSIP: 572427 TYPE: Limited Tax PURPOSE: Water System Improvements DATED: September 5, 2012 CALLABLE: Fund 591				ISSUE: 37 TYPE: 2019 Water Revenue Bond PURPOSE: Various Water Improvements DATED: July 25, 2019 Fund 591				Total Water Debt		
	PRINCIPAL (6/1)	RATE	INTEREST (6/1 & 12/1)	TOTAL	PRINCIPAL 4/1	RATE	INTEREST 4/1 & 10/1	TOTAL	PRINCIPAL	INTEREST	TOTAL
2021	\$65,000	3.00%	\$34,835	\$99,835	\$90,000	3.00%	\$126,000	\$216,000	\$255,000	\$203,225	\$458,225
2022	\$70,000	3.00%	\$32,885	\$102,885	\$100,000	3.00%	\$123,300	\$223,300	\$275,000	\$194,315	\$469,315
2023	\$85,000	3.00%	\$30,785	\$115,785	\$110,000	3.00%	\$120,300	\$230,300	\$315,000	\$184,735	\$499,735
2024	\$90,000	3.00%	\$28,235	\$118,235	\$120,000	3.00%	\$117,000	\$237,000	\$330,000	\$173,610	\$503,610
2025	\$90,000	3.00%	\$25,535	\$115,535	\$130,000	3.00%	\$113,400	\$243,400	\$300,000	\$161,885	\$461,885
2026	\$95,000	3.00%	\$22,835	\$117,835	\$140,000	3.00%	\$109,500	\$249,500	\$320,000	\$151,205	\$471,205
2027	\$100,000	3.00%	\$19,985	\$119,985	\$150,000	3.00%	\$105,300	\$255,300	\$340,000	\$139,820	\$479,820
2028	\$100,000	3.00%	\$16,985	\$116,985	\$160,000	3.00%	\$100,800	\$260,800	\$355,000	\$127,730	\$482,730
2029	\$105,000	3.10%	\$13,985	\$118,985	\$175,000	3.00%	\$96,000	\$271,000	\$380,000	\$115,085	\$495,085
2030	\$105,000	3.20%	\$10,730	\$115,730	\$190,000	3.00%	\$90,750	\$280,750	\$295,000	\$101,480	\$396,480
2031	\$110,000	3.25%	\$7,370	\$117,370	\$205,000	3.00%	\$85,050	\$290,050	\$315,000	\$92,420	\$407,420
2032	\$115,000	3.30%	\$3,795	\$118,795	\$220,000	3.00%	\$78,900	\$298,900	\$335,000	\$82,695	\$417,695
2033					\$235,000	3.00%	\$72,300	\$307,300	\$235,000	\$72,300	\$307,300
2034					\$255,000	3.00%	\$65,250	\$320,250	\$255,000	\$65,250	\$320,250
2035					\$270,000	3.00%	\$57,600	\$327,600	\$270,000	\$57,600	\$327,600
2036					\$290,000	3.00%	\$49,500	\$339,500	\$290,000	\$49,500	\$339,500
2037					\$310,000	3.00%	\$40,800	\$350,800	\$310,000	\$40,800	\$350,800
2038					\$330,000	3.00%	\$31,500	\$361,500	\$330,000	\$31,500	\$361,500
2039					\$350,000	3.00%	\$21,600	\$371,600	\$350,000	\$21,600	\$371,600
2040					\$370,000	3.00%	\$11,100	\$381,100	\$370,000	\$11,100	\$381,100
	<u>\$1,130,000</u>		<u>\$247,960</u>	<u>\$1,377,960</u>	<u>\$4,200,000</u>		<u>\$1,615,950</u>	<u>\$5,815,950</u>	<u>\$6,225,000</u>	<u>\$1,728,205</u>	<u>\$5,543,205</u>

City of Marshall

Water		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Summary of Dept Totals							
Revenues							
591-000-540.00	State Grants	9,531	0	0	1,000	1,000	1,000
591-000-607.00	Charges for Services - Fees			78			
591-000-621.00	Private Fire Protection	8,024	8,619	8,832	8,600	9,000	9,000
591-000-626.00	Charges for Services	2,886	6,973	910	0	6,000	0
591-000-636.00	Residential Sales	1,008,382	1,050,550	1,018,427	1,100,790	1,122,806	1,145,262
591-000-644.00	Commercial Sales	482,155	515,877	514,890	517,038	542,890	553,748
591-000-645.00	Industrial Sales	120,948	133,357	129,270	131,205	140,389	147,408
591-000-648.00	Sales to City Government	92,341	77,363	77,919	98,960	100,939	102,958
591-000-660.00	Penalties Income	15,338	15,088	15,083	12,000	12,000	12,000
591-000-665.00	Interest	6,054	5,693	15,276	3,000	3,000	3,000
591-000-667.00	Rents	385	0	0	0		0
591-000-671.00	Miscellaneous Revenue	4,432	17,132	9,417	6,000	6,000	6,000
591-000-671.01	Connection Fees	9,480	418	1,080	20,000	20,000	20,000
591-000-681.00	Sales of Fixed Assets	1,111	0	0	0		0
591-000-699.00	Transfers from Other Funds					750,000	
Water Revenues Total:		1,761,067	1,831,070	1,791,182	1,898,593	2,714,024	2,000,376
Expenditures							
Administration							
591-539-702.00	Payroll	89,312	86,778	87,516	99,210	102,283	105,351
591-539-702.01	Other Fringe Benefits-taxable	2,024	1,719	1,736	1,748	1,500	1,500
591-539-704.00	Overtime Salaries	39	31	0	0		0
591-539-715.00	Social Security	6,764	6,751	7,079	7,723	7,939	8,174
591-539-716.00	Hospitalization	28,843	36,620	30,699	22,225	27,383	29,574
591-539-717.00	Life Insurance	179	194	194	200	201	201
591-539-718.00	Retirement - D/B	52,380	(23,730)	55,604	96,714	105,128	113,538
591-539-718.10	Retirement - D/C		3,033	2,588	3,567	3,683	3,757
591-539-718.01	Retiree Health Insurance	112,101	112,169	(547,329)	144,514	119,000	133,280
591-539-721.00	Workers Compensation	908	1,581	1,673	1,400	1,400	1,400
591-539-727.00	Office Supplies	1,628	1,250	693	2,153	2,196	2,240
591-539-727.02	Postage and Shipping	7,699	5,731	5,971	7,000	7,000	7,000
591-539-740.00	Operating Supplies	53	61	77	212	216	221
591-539-755.00	Miscellaneous Supplies	0	0	0	0		0
591-539-760.00	Medical Services	70	221	70	155	155	155
591-539-801.00	Professional Services	3,657	70,836	11,703	76,582	78,114	79,676
591-539-803.00	Service Fee	1,350	1,199	1,010	1,750	1,750	1,750
591-539-804.00	Bank Fees	312	322	435	300	300	300
591-539-805.00	Administrative Costs	452	249	450	400	400	400
591-539-810.00	Dues & Memberships	1,040	1,060	1,115	1,300	1,300	1,300
591-539-820.00	Contracted Services	16,197	25,858	13,953	19,821	20,217	20,622
591-539-825.00	Insurance	11,810	4,616	5,767	12,486	12,611	12,737
591-539-826.00	Bond Issuance Costs			1,463			
591-539-850.00	Communications	1,673	1,040	1,068	986	2,000	2,000
591-539-860.00	Transportation & Travel	465	383	241	410	410	410
591-539-901.00	Advertising	0	548	781	200	200	200
591-539-921.00	Utilities - Gas			442			
591-539-930.00	Equipment Maintenance	372	279	487	400	408	416
591-539-940.00	Rentals	584	440	0	440	440	440
591-539-941.01	Data Processing	1,047	8,749	8,749	4,505	9,107	9,107

City of Marshall

Water		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
591-539-956.00	Bad Debt Expense	0	7,525	(5,797)	0		0
591-539-958.00	Education & Training	0	205	695	1,500	1,500	1,500
591-539-966.00	Amortization	3,309	3,309	3,309	3,309	3,309	3,309
591-539-986.01	CONTINGENCY	0	0	0	0		0
591-539-995.00	Bond Interest Paid	118,614	118,173	85,182	84,289	203,225	194,315
591-539-999.00	Transfers to Other Funds	270,044	225,240	227,215	190,000	190,000	190,000
	Water Administration Expenditures Total:	732,926	702,440	4,839	785,499	903,375	924,873
	Distribution						
591-544-702.00	Payroll	0	0	0	0		0
591-544-703.00	Part-Time Salaries			121			
591-544-704.00	Overtime Salaries	89	3,035	887	7,710	7,940	8,099
591-544-704.07	Overtime - Services	2,613	4,085	2,899			0
591-544-704.08	Overtime - Meters	0	129	453			0
591-544-704.20	Overtime - Hydrants	418	239	1,625			0
591-544-704.22	Overtime - Towers	135	0	0			0
591-544-704.27	Overtime - Mains	784	6,951	5,225			0
591-544-705.00	Station Labor	54,655	58,366	32,420	144,808	149,636	154,125
591-544-705.01	Other Fringe Benefits-taxable	16,345	17,421	14,462	14,230	14,497	14,697
591-544-710.07	Labor - Services	35,820	38,373	38,216			0
591-544-710.08	Labor - Meters	5,011	10,698	16,464			0
591-544-710.12	Labor - Meter Reading	22,901	22,967	32,200	24,940	25,823	26,598
591-544-710.20	Labor - Hydrants	15,112	16,595	14,098			0
591-544-710.22	Labor - Towers	2,635	831	1,238			0
591-544-710.27	Labor - Mains	30,717	36,139	31,610			0
591-544-710.31	LABOR - KETCHUM PARK RESTROOM	0	0	0			0
591-544-715.00	Social Security	13,727	15,036	14,496	14,664	15,139	15,569
591-544-716.00	Hospitalization	51,486	44,575	37,397	54,322	56,388	60,899
591-544-717.00	Life Insurance	264	282	463	462	462	462
591-544-718.00	Retirement - D/B	92,777	26,144	65,314	91,070	69,000	74,520
591-544-718.10	Retirement - D/C		470	5,754	5,814	6,056	5,930
591-544-721.00	Workers Compensation	197	4,265	4,055	671	2,865	2,894
591-544-740.00	Operating Supplies	3,658	1,533	3,031	4,500	4,590	4,682
591-544-741.00	Uniforms	2,004	1,995	2,811	2,500	2,500	2,500
591-544-755.00	Miscellaneous Supplies	0	0	0	0		0
591-544-757.00	Fuels & Lubricants	0	0	0	0		0
591-544-760.00	Medical Services	0	0	0	0		0
591-544-761.00	Safety Supplies	130	723	259	510	750	765
591-544-777.00	MINOR TOOLS AND EQUIPMENT	676	1,191	2,622	2,000	3,500	3,500
591-544-780.00	Equipment Maintenance Supplies	18	467	170	461	500	510
591-544-780.07	Maintenance - Services	24,507	14,406	12,422	20,000	20,000	20,000
591-544-780.20	Maintenance - Hydrants	6,137	6,341	13,182	20,000	20,000	20,000
591-544-780.21	Maintenance - Meters	7,933	16,052	12,961	15,000	15,000	15,000
591-544-780.22	Maintenance - Towers	1,860	102	100	0	1,700	1,700
591-544-780.27	Maintenance - Mains	12,992	12,591	25,925	20,000	20,000	20,000
591-544-810.00	Dues & Memberships	0	0	0	0		0
591-544-820.00	Contracted Services	6,200	10,645	15,589	25,000	16,000	25,500
591-544-850.00	Communications	0	0	0	0		0
591-544-860.00	Transportation & Travel	0	0	0	0		0
591-544-901.00	Advertising	27	433	121	500	700	700

City of Marshall

Water		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
591-544-922.00	Utilities-Elec, Water, Sewer	1,220	1,808	1,772	1,400	1,800	1,800
591-544-930.00	Equipment Maintenance	0	44	193	520	530	541
591-544-940.00	Rentals	6,553	10,107	9,371	10,123	8,160	8,160
591-544-941.00	Motor Pool Equip Rental	39,472	39,910	38,431	62,000	62,000	62,000
591-544-941.01	Data Processing	6,939	0	0	1,857	8,478	8,478
591-544-958.00	Education & Training	667	1,132	2,453	1,500	1,500	1,500
591-544-968.00	Depreciation	332,539	331,172	331,309	331,300	331,300	331,300
Water Distribution Expenditures Total:		799,218	757,253	792,119	877,862	866,814	892,429
Production							
591-546-704.00	Overtime Salaries	2,861	1,847	1,641	3,090	3,185	3,249
591-546-705.00	Station Labor	56,503	54,554	54,099	55,141	56,701	58,402
591-546-705.01	Other Fringe Benefits-taxable	0	0	0	0		0
591-546-715.00	Social Security	4,192	4,132	4,384	4,455	4,581	4,716
591-546-716.00	Hospitalization	15,025	13,494	14,342	20,001	21,542	23,265
591-546-717.00	Life Insurance	73	81	138	132	132	132
591-546-718.00	Retirement - D/B	21,424	0	15,770	0	5,989	6,165
591-546-718.10	Retirement - D/C		5,853	6,472	5,823	5,671	5,784
591-546-721.00	Workers Compensation	266	1,310	1,256	274	277	280
591-546-727.02	Postage and Shipping	0	0	0	0		0
591-546-740.00	Operating Supplies	4,620	9,899	6,213	10,200	7,000	7,140
591-546-741.00	Uniforms	557	454	665	700	700	700
591-546-761.00	Safety Supplies	35	84	0	104	150	153
591-546-776.00	Building Maintenance Supplies	759	1,053	1,124	1,040	1,100	1,122
591-546-777.00	MINOR TOOLS AND EQUIPMENT	51	0	25	500	1,000	1,000
591-546-780.00	Equipment Maintenance Supplies	0	16	0	0	0	0
591-546-780.01	Maintenance - Structures & Imp	126	173	0	200	200	200
591-546-780.15	Maintenance - Plant Equipment	9,691	571	2,663	2,500	2,500	2,500
591-546-780.17	Maintenance - Pumps	75	370	0	1,000	1,000	1,000
591-546-780.18	Maintenance - Wells	16,186	16,738	2,576	18,000	20,000	20,000
591-546-780.19	Maintenance - Purification Eq.	1,455	1,809	616	4,000	9,500	9,500
591-546-780.30	MAINT - SCADA	1,598	3,209	2,076	3,500	3,500	3,500
591-546-790.00	Chemical Cost	19,180	17,721	16,124	23,929	24,408	24,896
591-546-801.00	Professional Services	0	0	0	842	859	876
591-546-820.00	Contracted Services	1,340	5,655	2,438	6,108	6,230	6,355
591-546-833.00	State fees	3,037	1,534	3,123	3,200	3,300	3,300
591-546-850.00	Communications	0	0	0	0		0
591-546-921.00	Utilities - Gas	1,886	2,175	2,000	2,000	2,000	2,000
591-546-922.00	Utilities-Elec, Water, Sewer	31,259	35,830	35,118	36,000	36,000	36,000
591-546-930.00	Equipment Maintenance	0	0	0	0		0
591-546-958.00	Education & Training	480	145	2,316	1,530	1,530	1,530
591-546-968.00	Depreciation	12,569	12,569	13,656	12,600	12,600	12,600
Production Expenditures Total:		205,248	191,276	188,835	216,869	231,655	236,365
Capital Outlay							
591-900-970.00	Capital Outlay	0	3,625	9,365	1,994,089	1,283,000	0
Capital Outlay Expenditures Total:		0	3,625	9,365	1,994,089	1,283,000	0
Water Expenditures Total:		1,737,392	1,654,594	995,158	3,874,319	3,284,844	2,053,667

City of Marshall

Water	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Excess of Revenues Over (Under) Expenditures	23,675	176,476	796,024	(1,975,726)	(570,820)	(53,291)

ALLOCATED POSITIONS: WATER DEPARTMENT

Job Description	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
Director of Public Services	0.25	0.25	0.25	0.25	0.25	0.25
Water Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Water Department Foreman	1.00	1.00	1.00	0.00	0.00	0.00
GIS Specialist	0.25	0.15	0.25	0.33	0.33	0.33
IPP/Environmental Specialist	0.25	0.25	0.00	0.00	0.00	0.00
Operator II	1.00	1.00	1.00	1.00	1.00	1.00
Utility Worker	2.00	2.00	2.00	3.00	3.00	3.00
Meter Reader II	0.25	0.25	0.25	0.25	0.25	0.25
Meter Tester/Serviceman	0.25	0.25	0.25	0.25	0.25	0.25
Total	6.25	6.15	6.00	6.08	6.08	6.08

DATA PROCESSING FUND

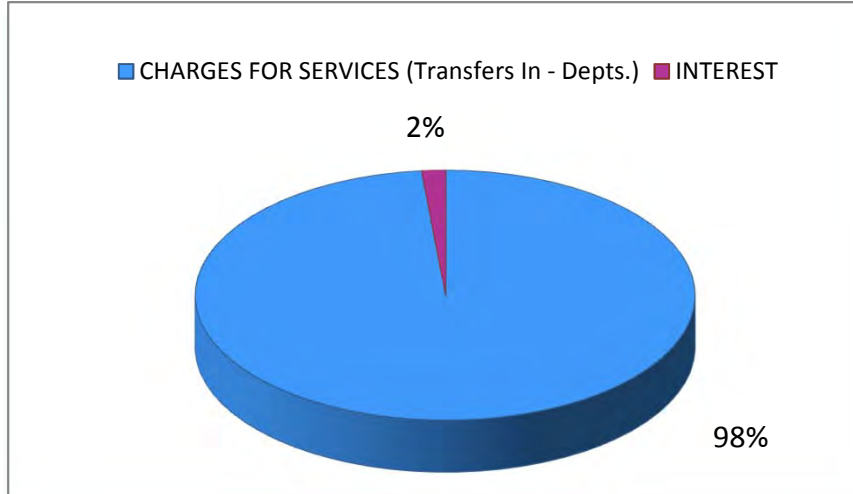
The Data Processing Fund is an internal service fund used to account for the costs associated with the maintenance and development of the City's local area network (LAN), the phone system, and several software programs. Each department is charged a monthly fee for each personal computer they have attached to the LAN, each phone they have in the department, and the number of individuals that access various software programs.

The Data Processing Fund will replace 10-14 computers each year. This results in all computers being replaced in approximately 5 years. The servers are replaced as needed.

Data Processing equipment is provided to enhance the job performance of each department. It allows communication with customers, suppliers, and colleagues to research relevant topics and to obtain and process useful business information.

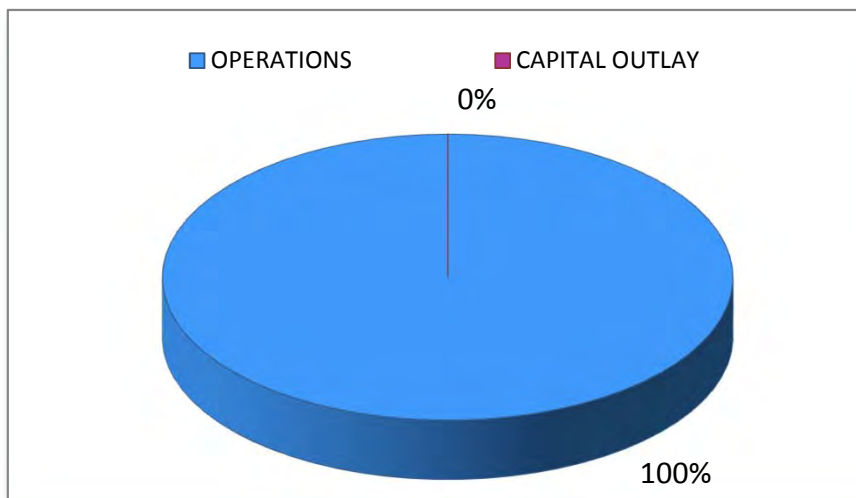
FY 2021 DATA PROCESSING

CHARGES FOR SERVICES (Transfers In - Depts.)	\$ 217,391	98%
INTEREST	3,400	2%
TOTAL REVENUES	\$ 220,791	100%



FY 2021 DATA PROCESSING EXPENDITURES

OPERATIONS	\$ 206,791	100%
CAPITAL OUTLAY	-	0%
TOTAL EXPENDITURES	\$ 206,791	100%



City of Marshall

Data Processing		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Revenues							
636-000-588.00	Contributions from Local Unit - Grant		8,100				
636-000-626.00	Charges for Services	151,889	169,765	184,268	183,753	217,391	217,391
636-000-665.00	Interest	1,487	1,359	3,351	500	3,400	3,400
636-000-671.00	Miscellaneous Revenue			968			
636-000-673.00	Sale of Fixed Assets						
636-000-693.00	Gain\Loss - Sale of Fixed Assets	(401)					
	Data Processing Revenues Total:	152,975	179,224	188,587	184,253	220,791	220,791
Expenditures							
636-539-718.00	Retirement - D/B			(26,741)			
636-539-727.00	Office Supplies	96	350	547	500	500	500
636-539-728.00	Equipment & Supplies	10,383	21,194	25,062	28,600	31,372	29,799
636-539-740.00	Operating Supplies	6,213	518	300	5,100	5,000	5,000
636-539-801.00	Professional Services	33,282	40,134	46,750	44,000	44,000	44,000
636-539-820.00	Contracted Services	33,205	27,531	32,812	31,620	60,000	61,200
636-539-930.00	Equipment Maintenance	23,586	35,307	32,743	30,000	30,600	31,212
636-539-968.00	Depreciation	20,111	18,031	18,294	18,050	18,050	18,050
636-539-970.00	Capital Outlay	2,012	19,356	3,615	0	0	0
636-539-999.00	Transfers to Other Funds	17,269	17,269	17,269	17,269	17,269	17,269
	Data Processing Expenditures Total:	146,157	179,690	150,651	175,139	206,791	207,030
Excess of Revenues Over (Under) Expenditures		6,818	(466)	37,936	9,114	14,000	13,761

Motor Pool

Description of Services:

The Motor Pool is responsible for the maintenance, operation, planning and funding of the City of Marshall vehicle and equipment fleet.

Each year the vehicle and equipment fleet is reviewed to determine the various needs of each City Department. Using a master replacement schedule with projected replacement dates and evaluation criteria that includes, current usage, overall condition, and available funding, every vehicle and piece of equipment is analyzed for replacement necessity.

Objectives:

Our goal is to maintain our vehicles and equipment to the highest standards possible using all available diagnostic tools and best practices.

Challenges:

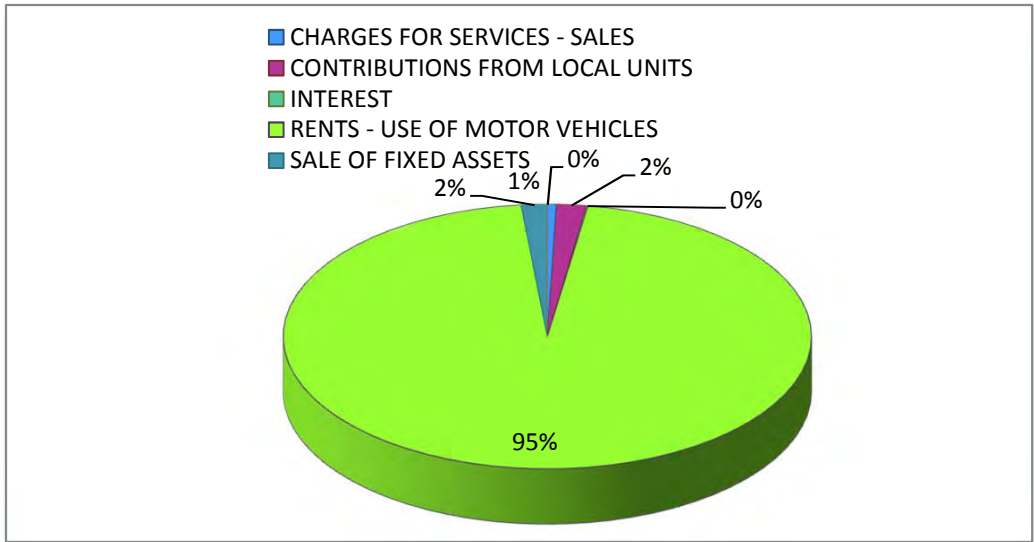
The Director of Public Services has done an extensive study of the funding of Motor Pool and is implementing a plan for a more equitable cash flow into the fund from each department. The program, implanted in FY2020, requires some further investigation so we expect to continue improvements in FY2021.

For budget year 2021 we anticipate the purchase of a Police vehicle, 4 mowers, and 1 truck. The four mowers are for the powerhouse (1), cemetery (2), and DPW (1) departments.

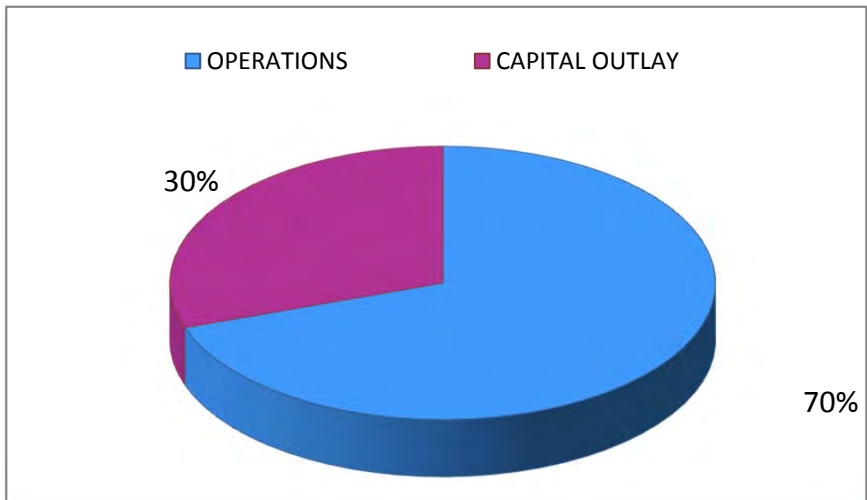
As vehicle maintenance costs rise we are looking at alternatives to lower those costs. One alternative is a cooperative service agreement with the City of Battle Creek that we believe when fully implemented will cut costs dramatically.

Another way we are cutting costs is by utilizing MIDEAL pricing for vehicles and equipment. As the MIDEAL options broaden it may lower acquisition costs across our fleet of vehicles and equipment.

FY 2021 MOTOR POOL REVENUES		
CHARGES FOR SERVICES - SALES	6,000	1%
CONTRIBUTIONS FROM LOCAL UNITS	20,400	2%
INTEREST	1,100	0%
RENTS - USE OF MOTOR VEHICLES	1,083,152	95%
SALE OF FIXED ASSETS	17,670	2%
TRANSFER FROM OTHER FUNDS - STORAGE	-	0%
TOTAL REVENUES	\$ 1,128,322	100%



FY 2021 MOTOR POOL EXPENDITURES		
OPERATIONS	\$ 846,198	70%
CAPITAL OUTLAY	368,000	30%
TOTAL EXPENDITURES	\$ 1,214,198	100%



City of Marshall

Summary of Motor Pool Installment Purchase Agreement Debt

Fiscal Year Ending June 30	ISSUE: Purchase Lease #1 AUTH: CUSIP: TYPE: Installment Purchase Agreement PURPOSE: Motor Pool Equipment DATED: February 8, 2018 CALLABLE: Fund 661				ISSUE: Purchase Lease #2 TYPE: Installment Purchase Agreement PURPOSE: Motor Pool Vehicles DATED: April 24, 2018 Fund 582				Total Motor Pool Debt		
	PRINCIPAL (2/7)	RATE	INTEREST (2/7)	TOTAL	PRINCIPAL 4/15	RATE	INTEREST 4/15	TOTAL	PRINCIPAL	INTEREST	TOTAL
2021	\$136,757		\$15,484	\$152,241	\$91,371	3.88%	\$11,054	\$102,425	\$228,128	\$26,538	\$254,666
2022	\$141,735		\$10,506	\$152,241	\$94,916	3.88%	\$7,509	\$102,425	\$236,651	\$18,015	\$254,666
2023	\$146,894		\$5,347	\$152,241	\$98,599	3.88%	\$3,826	\$101,825	\$245,493	\$9,173	\$254,666
	<u>\$425,386</u>		<u>\$31,337</u>	<u>\$456,723</u>	<u>\$284,886</u>		<u>\$22,389</u>	<u>\$306,675</u>	<u>\$710,272</u>	<u>\$53,726</u>	<u>\$763,998</u>

City of Marshall

		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Motor Pool		Actual	Actual	Actual	Adopted	Proposed	Projected
Revenues							
661-000-588.00	Contributions-Local Units	286	0	0	0	20,400	20,400
661-000-642.00	Charges for Services - Sales	0	0	0	6,000	6,000	6,000
661-000-665.00	Interest	1,561	1,103	4,383	1,100	1,100	1,100
661-000-667.00	Rents	588,058	646,995	779,452	1,064,000	1,083,152	1,102,649
661-000-671.00	Miscellaneous Revenue	1,371	0	0	0	0	0
661-000-676.00	Reimbursement			64,128	0	0	0
661-000-681.00	Sales of Fixed Assets	11,376	22,236	67,965	15,000	15,000	15,000
661-000-693.00	Gain\Loss - Sale of Fixed Assets	0	14,650	0	2,670	2,670	2,670
661-000-699.00	Transfers from Other Funds	0	0	3,469	0		0
Motor Pool Revenues Total:		602,652	684,984	919,397	1,088,770	1,128,322	1,147,819
Expenditures							
661-898-702.00	Payroll	58,228	2,427	52,144	56,617	62,512	64,387
661-898-702.01	Other Fringe Benefits-taxable	386	540	119	450	450	450
661-898-703.00	Part-time Salaries	1,772	3,802	3,660	4,100	4,182	4,266
661-898-704.00	Overtime Salaries	1,416	1,120	705	1,700	1,734	1,769
661-898-715.00	Social Security	4,608	4,464	4,168	4,809	5,269	5,422
661-898-716.00	Hospitalization	6,386	6,436	6,715	7,405	21,118	22,808
661-898-717.00	Life Insurance	58	60	55	60	66	66
661-898-718.00	Retirement - D/B	23,713	6,542	15,154	27,177	24,572	27,425
661-898-718.00	Retirement - D/C	0	4,672	4,901	5,832	6,425	6,439
661-898-718.01	Retiree Health Insurance	14,384	14,317	(269,823)	24,495	14,571	14,665
661-898-720.00	Unemployment	0	0	0	0		0
661-898-721.00	Workers Compensation	1,368	828	1,156	1,412	1,426	1,440
661-898-740.00	Operating Supplies	6,253	7,064	4,011	6,367	6,494	6,624
661-898-741.00	Uniforms	659	646	651	900	900	900
661-898-757.00	Fuels & Lubricants	85,146	94,687	89,130	85,190	85,790	85,790
661-898-760.00	Medical Services	166	81	166	208	212	216
661-898-761.00	Safety Supplies	33	0	0	0	0	0
661-898-776.00	Building Maintenance Supplies	2,249	2,528	795	3,121	3,183	3,247
661-898-777.00	Minor Tools & Equipment	1,149	1,651	2,041	1,500	1,500	1,500
661-898-780.00	Equipment Maintenance Supplie	52,859	60,300	43,663	56,774	57,909	59,068
661-898-801.00	Professional Services		15	72	208	212	216
661-898-810.00	Dues & Memberships	180	180	226	220	220	220
661-898-820.00	Contracted Services	3,714	2,209	24,253	13,056	25,965	26,484
661-898-825.00	Insurance	59,076	58,939	61,787	62,950	63,580	64,215
661-898-850.00	Communications	654	856	691	800	800	800
661-898-860.00	Transportation & Travel		882	0	1,150	1,150	1,150
661-898-901.00	Advertising	133	268	0	200	200	200
661-898-921.00	Utilities - Gas	5,714	7,799	8,954	7,200	7,200	7,200
661-898-922.00	Utilities-Elec, Water, Sewer	17,583	17,170	16,286	18,500	18,500	18,500
661-898-930.00	Equipment Maintenance	67,488	71,901	26,943	73,152	61,967	63,206
661-898-931.00	Maintenance of Building	2,934	4,445	9,313	10,842	11,059	11,280
661-898-940.00	Rentals		826	826	827	730	730
661-898-941.00	Motor Pool Equip Rental		0	0	6,800	6,800	6,800
661-898-941.01	Data Processing	3,878	3,343	3,343	3,300	3,118	3,118
661-898-958.00	Education & Training	844	0	0	500	500	500
661-898-968.00	Depreciation	270,126	263,864	308,680	282,000	282,000	282,000
661-898-970.00	Capital Outlay	3,143	2,120	1,470	296,500	368,000	132,000
661-898-990.00	Debt Service	0	0	0	0		0
661-898-995.00	Bond Interest Paid	1,158	14,822	39,921	34,755	26,538	18,015
661-898-999.00	Transfers to Other Funds	37,345	37,345	37,345	37,345	37,345	37,345
Motor Pool Expenditures Total:		734,803	699,149	499,521	1,138,422	1,214,197	980,461
Excess of Revenues Over (Under) Expenditures		(132,151)	(14,165)	419,876	(49,652)	(85,875)	167,358

ALLOCATED POSITIONS: MOTOR POOL

Job Description	FY 2017 FTE's	FY 2018 FTE's	FY 2019 FTE's	FY 2020 FTE's	FY 2021 FTE's	FY 2022 FTE's
DPW Superintendent	0.15	0.15	0.15	0.15	0.15	0.15
Receptionist	0.25	0.00	0.00	0.00	0.16	0.16
Mechanic	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Mechanic	0.00	0.00	0.00	0.00	0.00	0.00
Total	1.40	1.15	1.15	1.15	1.31	1.31

STATISTICAL SECTION

This part of the City of Marshall’s comprehensive annual financial report presents detailed information as context for understanding what the information in the financial statements and note disclosures says about the City’s overall financial health.

Contents	Table
<hr/>	
Financial Trends	
These schedules contain information to help the reader understand how the City’s financial performance and well-being have changed over time.	A-1 to A-4
Revenue Capacity	
These schedules contain information to help the reader assess the city’s most significant local revenue source, the property tax.	B-1 to B-4
Debt Capacity	
These present information to help the reader assess the affordability of the City’s current levels of outstanding debt and the City’s ability to issue additional debt in the future.	C-1 to C-5
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment in which the City’s financial activities take place.	D-1 to D-2
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the City’s financial report relates to the services the City provides and activities it performs.	E-1 to E-3

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

CITY OF MARSHALL, MICHIGAN

Table A-1

Net Position by Component (Accrual Basis of Accounting)
Last Ten Fiscal Years

	2010	2011	2012	2013	2014*	2015	2016	2017**	2018	2019***
Governmental activities										
Net investment in capital assets	\$ 13,551,965	\$ 13,960,325	\$ 13,632,575	\$ 12,672,273	\$ 15,176,566	\$ 21,390,237	\$ 23,338,239	\$ 23,386,578	\$ 22,198,207	\$ 23,064,591
Restricted	793,141	772,879	787,803	2,422,083	2,182,533	4,086,071	2,292,920	2,415,504	2,694,704	2,234,225
Unrestricted	2,769,352	2,239,903	2,174,819	2,155,568	(3,815,329)	(5,137,373)	(4,322,028)	(17,105,118)	(16,958,677)	(7,639,787)
Total governmental activities net position	\$ 17,114,458	\$ 16,973,107	\$ 16,595,197	\$ 17,249,924	\$ 13,543,770	\$ 20,338,935	\$ 21,309,131	\$ 8,696,964	\$ 7,934,234	\$ 17,659,029
Business-type activities										
Net investment in capital assets	\$ 7,964,028	\$ 8,378,716	\$ 8,876,689	\$ 7,186,806	\$ 9,411,751	\$ 9,538,687	\$ 11,447,031	\$ 10,180,090	\$ 12,732,553	\$ 15,808,973
Restricted	4,948,057	4,347,200	5,285,471	5,511,602	2,862,097	843,583	844,514	770,975	1,169,433	1,083,788
Unrestricted	12,700,071	14,338,174	12,825,500	12,538,534	9,553,805	11,752,693	1,733,727	(5,873,464)	(7,799,181)	(5,357,818)
Total business-type activities net position	\$ 25,612,156	\$ 27,064,090	\$ 26,987,660	\$ 25,236,942	\$ 21,827,653	\$ 22,134,963	\$ 14,025,272	\$ 5,077,601	\$ 6,102,805	\$ 11,534,943
Total primary government										
Net investment in capital assets	\$ 21,515,993	\$ 22,339,041	\$ 22,509,264	\$ 19,859,079	\$ 24,588,317	\$ 30,928,924	\$ 34,785,270	\$ 33,566,668	\$ 34,930,760	\$ 38,873,564
Restricted	5,741,198	5,120,079	6,073,274	7,933,685	5,044,630	4,929,654	3,137,434	3,186,479	3,864,137	3,318,013
Unrestricted	15,469,423	16,578,077	14,900,319	14,694,102	5,738,476	6,615,320	(2,588,301)	(22,978,582)	(24,757,858)	(12,997,605)
Total primary government net position	\$ 42,726,614	\$ 44,037,197	\$ 43,482,857	\$ 42,486,866	\$ 35,371,423	\$ 42,473,898	\$ 35,334,403	\$ 13,774,565	\$ 14,037,039	\$ 29,193,972

Source: City of Marshall Finance Department

* Restated Due to GASB 68

** Restated Due to GASB 75

*** Restated Due to Capital Assets

CITY OF MARSHALL, MICHIGAN

Table A-2

Changes in Net Position (Accrual Basis of Accounting)
Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019 *
Expenses										
Governmental activities:										
General government	\$ 1,901,417	\$ 1,907,279	\$ 2,035,070	\$ 1,536,135	\$ 1,180,247	\$ 1,927,654	\$ 2,375,248	\$ 2,888,618	\$ 3,217,359	\$ (2,123,658)
Public safety	2,624,281	2,722,997	2,675,567	2,662,719	2,680,317	3,151,608	3,608,123	4,178,752	3,936,316	(620,350)
Public works	1,713,933	1,877,076	1,954,109	1,980,187	2,337,102	2,331,817	2,145,946	2,360,788	2,044,894	1,083,166
Parks and recreation	484,408	623,244	599,982	591,491	588,463	593,371	599,585	577,100	570,898	292,389
Community/economic development	138,669	151,077	167,198	148,806	154,714	202,552	146,387	116,746	140,500	33,103
Interest on long-term debt	325,155	135,294	121,582	178,430	138,467	318,524	296,478	265,533	248,324	274,544
Subtotal governmental activities	<u>7,187,863</u>	<u>7,416,967</u>	<u>7,553,508</u>	<u>7,097,768</u>	<u>7,079,310</u>	<u>8,525,526</u>	<u>9,171,767</u>	<u>10,387,537</u>	<u>10,158,291</u>	<u>(1,060,806)</u>
Business-type activities:										
Electric	12,804,410	12,118,033	12,352,835	13,118,049	12,432,134	12,301,471	17,440,376	12,221,708	11,653,138	8,525,415
Wastewater	1,214,436	1,310,960	1,343,044	1,453,850	1,329,436	1,600,776	1,760,453	1,689,523	1,353,468	843,246
Water	1,309,664	1,287,914	1,219,040	1,326,138	1,329,071	1,333,100	1,549,304	1,467,345	1,438,552	767,944
Public transit	428,624	401,678	385,992	397,214	398,912	416,893	533,012	494,707	481,432	93,753
Public housing	489,195	521,490	584,902	532,270	565,450	618,134	626,970	564,916	609,052	312,214
Fiber to the Premise	-	-	-	-	-	-	-	135,729	419,049	915,867
Subtotal business-type activities	<u>16,246,329</u>	<u>15,640,075</u>	<u>15,885,813</u>	<u>16,827,521</u>	<u>16,055,003</u>	<u>16,270,374</u>	<u>21,910,115</u>	<u>16,573,928</u>	<u>15,954,691</u>	<u>11,458,439</u>
Total primary government expenses	<u>23,434,192</u>	<u>23,057,042</u>	<u>23,439,321</u>	<u>23,925,289</u>	<u>23,134,313</u>	<u>24,795,900</u>	<u>31,081,882</u>	<u>26,961,465</u>	<u>26,112,982</u>	<u>10,397,633</u>
Program revenues										
Governmental activities:										
Charges for Services:										
General Government	752,660	1,248,330	1,173,148	362,535	346,127	536,501	526,366	617,103	535,441	587,060
Public Safety	-	-	-	-	-	56,895	219,946	287,850	219,709	272,208
Public Works	-	-	-	-	-	82,703	89,057	128,518	110,252	103,107
Parks and Recreation	213,405	212,962	217,355	207,822	209,400	205,607	208,262	185,244	198,028	208,060
Community Development	-	-	-	-	-	41,429	13,286	14,373	13,191	10,100
Operating grants and contributions	1,034,464	1,311,931	1,426,002	1,317,998	1,799,614	985,757	1,360,797	1,700,557	2,033,744	1,874,934
Capital grants and contributions	-	91,257	-	308,299	28,658	8,068,221	861,121	-	-	64,128
Subtotal governmental activities	<u>2,000,529</u>	<u>2,864,480</u>	<u>2,816,505</u>	<u>2,196,654</u>	<u>2,383,799</u>	<u>9,977,113</u>	<u>3,278,835</u>	<u>2,933,645</u>	<u>3,110,365</u>	<u>3,119,597</u>
Business-type activities:										
Charges for Services, Grants and Contributions										
Electric	14,189,257	13,303,892	12,260,940	12,271,455	13,129,478	13,597,667	11,819,594	12,421,717	12,573,684	12,787,101
Wastewater	1,239,442	1,360,653	1,433,183	1,550,497	2,256,421	1,565,950	1,530,627	1,734,039	1,915,230	1,870,404
Water	1,294,364	1,451,374	1,261,023	1,431,091	1,534,055	1,560,798	1,577,947	1,755,013	1,834,575	1,775,906
Public transit	481,598	259,904	299,264	240,024	291,195	383,125	338,098	357,567	323,689	464,792
Public housing	622,401	553,654	562,688	563,818	565,867	618,300	896,406	878,634	958,293	861,765
Fiber to the Premise	-	-	-	-	-	-	-	-	38,483	509,292
Subtotal business-type activities	<u>17,827,062</u>	<u>16,929,477</u>	<u>15,817,098</u>	<u>16,056,885</u>	<u>17,777,016</u>	<u>17,725,840</u>	<u>16,162,672</u>	<u>17,146,970</u>	<u>17,643,954</u>	<u>18,269,260</u>
Total primary government program revenues	<u>\$ 19,827,591</u>	<u>\$ 19,793,957</u>	<u>\$ 18,633,603</u>	<u>\$ 18,253,539</u>	<u>\$ 20,160,815</u>	<u>\$ 27,702,953</u>	<u>\$ 19,441,507</u>	<u>\$ 20,080,615</u>	<u>\$ 20,754,319</u>	<u>\$ 21,388,857</u>
Net (expense)/revenues										
Governmental activities	\$ (5,187,334)	\$ (4,552,487)	\$ (4,737,003)	\$ (4,901,114)	\$ (4,695,511)	\$ 1,451,587	\$ (5,892,932)	\$ (7,453,892)	\$ (7,047,926)	\$ 4,180,403
Business-type activities	1,580,733	1,289,402	(68,715)	(770,636)	1,722,013	1,455,466	(5,747,443)	573,042	1,689,263	6,810,821
Total primary government net (expenses) revenues	<u>\$ (3,606,601)</u>	<u>\$ (3,263,085)</u>	<u>\$ (4,805,718)</u>	<u>\$ (5,671,750)</u>	<u>\$ (2,973,498)</u>	<u>\$ 2,907,053</u>	<u>\$ (11,640,375)</u>	<u>\$ (6,880,850)</u>	<u>\$ (5,358,663)</u>	<u>\$ 10,991,224</u>

* Change in retiree healthcare assumptions created one-time reduction of expenses of \$14,990,818 across all opinion units.

CITY OF MARSHALL, MICHIGAN

Table A-2

Changes in Net Position (Accrual Basis of Accounting)
Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General revenues and other changes										
Governmental activities:										
Property taxes	\$ 3,639,562	\$ 3,487,465	\$ 3,400,641	\$ 3,352,166	\$ 3,768,238	3,672,699	3,713,910	3,814,806	3,822,332	3,747,754
Grants and contributions not restricted to specific programs	625,155	610,106	639,043	627,376	645,432	653,948	647,700	678,605	698,620	727,192
Unrestricted investment earnings	16,266	3,148	11,760	8,912	6,890	19,120	19,200	40,139	69,369	109,642
Gain (Loss) on Sale of Capital Assets	-	72,609	70,729	2,937	46,366	(278,809)	-	-	22,078	67,965
Transfers	239,794	237,808	236,925	1,143,440	1,235,502	1,276,620	1,284,794	2,124,207	1,672,797	1,691,839
Subtotal governmental activities	<u>4,520,777</u>	<u>4,411,136</u>	<u>4,359,098</u>	<u>5,134,831</u>	<u>5,702,428</u>	<u>5,343,578</u>	<u>5,665,604</u>	<u>6,657,757</u>	<u>6,285,196</u>	<u>6,344,392</u>
Business-type activities:										
Property Taxes	107,787	102,461	99,887	94,849	94,396	91,882	93,691	102,840	181,114	193,338
Unrestricted investment earnings	265,514	49,650	29,323	970,211	21,691	22,111	26,379	32,943	60,816	114,234
Gain (Loss) on Sale of Capital Assets	6,580	247,959	-	(178,079)	-	14,471	-	-	766,808	5,584
Other	-	-	-	-	-	-	-	-	-	-
Transfers	(239,794)	(237,808)	(236,925)	(1,143,440)	(1,235,502)	(1,276,620)	(1,284,794)	(2,124,207)	(1,672,797)	(1,691,839)
Subtotal business-type activities	<u>140,087</u>	<u>162,262</u>	<u>(107,715)</u>	<u>(256,459)</u>	<u>(1,119,415)</u>	<u>(1,148,156)</u>	<u>(1,164,724)</u>	<u>(1,988,424)</u>	<u>(664,059)</u>	<u>(1,378,683)</u>
Total primary government general revenues	<u>4,660,864</u>	<u>4,573,398</u>	<u>4,251,383</u>	<u>4,878,372</u>	<u>4,583,013</u>	<u>4,195,422</u>	<u>4,500,880</u>	<u>4,669,333</u>	<u>5,621,137</u>	<u>4,965,709</u>
Change in net position										
Governmental activities	(666,557)	(141,351)	(377,905)	233,717	1,006,917	6,795,165	(227,328)	(796,135)	(762,730)	10,524,795
Business-type activities	1,720,820	1,451,664	(176,430)	(1,027,095)	602,598	307,310	(6,912,167)	(1,415,382)	1,025,204	5,432,138
Total primary government change in net position	<u>\$ 1,054,263</u>	<u>\$ 1,310,313</u>	<u>\$ (554,335)</u>	<u>\$ (793,378)</u>	<u>\$ 1,609,515</u>	<u>\$ 7,102,475</u>	<u>\$ (7,139,495)</u>	<u>\$ (2,211,517)</u>	<u>\$ 262,474</u>	<u>\$ 15,956,933</u>

Source: City of Marshall Finance Department

CITY OF MARSHALL, MICHIGAN

Table A-3

Fund Balances - Governmental Funds (Modified Accrual Basis of Accounting)
Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Nonspendable	\$ 39,487	\$ 38,530	\$ 105,373	\$ 77,186	\$ 33,049	\$ 44,757	\$ 83,788	\$ 1,087,598	\$ 1,087,160	\$ 1,088,540
Restricted	-	-	-	-	-	1,778,715	-	-	-	-
Committed	524,796	560,089	560,089	560,089	735,594	163,014	185,450	184,490	184,000	184,000
Assigned	-	-	-	-	-	-	-	-	-	273,166
Unassigned	1,315,574	1,653,876	1,705,362	2,192,258	839,801	2,640,174	1,800,039	928,304	1,394,704	1,722,725
Total general fund	\$ 1,879,857	\$ 2,252,495	\$ 2,370,824	\$ 2,829,533	\$ 1,608,444	\$ 4,626,660	\$ 2,069,277	\$ 2,200,392	\$ 2,665,864	\$ 3,268,431
All Other Governmental Funds										
Nonspendable	14,728	475,731	487,746	327,004	328,494	360,458	364,687	376,438	377,644	381,222
Restricted	1,257,545	559,297	643,073	2,115,425	1,854,039	1,946,898	1,928,233	2,039,066	2,317,060	1,853,003
Committed	76,528	212,824	201,989	152,197	265,120	140,250	127,171	339,059	147,140	534,093
Total all other governmental funds	\$ 1,348,801	\$ 1,247,852	\$ 1,332,808	\$ 2,594,626	\$ 2,447,653	\$ 2,447,606	\$ 2,420,091	\$ 2,754,563	\$ 2,841,844	\$ 2,768,318

Note: GASB 54 was adopted beginning with fiscal 2011; prior years were not retroactively restated.

Source: City of Marshall Finance Department

CITY OF MARSHALL, MICHIGAN

Table A-4

Changes in Fund Balances - Governmental Funds (Modified Accrual Basis of Accounting)
Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenue										
Property taxes	\$ 3,639,562	\$ 3,487,465	\$ 3,400,641	\$ 3,352,166	\$ 3,768,238	\$ 3,672,699	\$ 3,713,910	\$ 3,814,806	\$ 3,822,332	\$ 3,747,754
Licenses and permits	35,117	61,282	41,394	50,050	104,559	123,507	135,298	154,236	216,119	206,052
Intergovernmental	1,366,748	1,324,937	1,718,070	1,444,400	1,724,191	9,637,134	2,779,687	2,101,157	2,496,885	2,136,286
Charges for services	339,129	350,782	387,488	391,519	350,833	357,153	551,026	598,347	592,638	552,211
Fines and forfeitures	69,736	66,186	113,861	128,788	100,135	56,895	55,654	66,563	24,814	30,083
Investment earnings	20,180	16,594	32,037	16,883	13,761	19,120	19,200	38,522	66,676	101,644
Other	292,871	597,100	346,975	500,974	720,855	456,372	404,870	691,947	463,086	857,061
Total revenue	5,763,343	5,904,346	6,040,466	5,884,780	6,782,572	14,322,880	7,659,645	7,465,578	7,682,550	7,631,091
Expenditures										
General government	1,119,515	869,675	1,222,585	1,972,898	1,699,623	1,674,114	2,054,008	2,496,542	2,470,220	1,964,623
Public safety	2,445,258	2,560,189	2,504,409	2,552,181	2,575,066	2,852,751	3,040,070	3,211,194	2,872,453	2,955,186
Public works	778,047	868,755	891,416	834,956	829,025	1,385,688	1,383,425	1,481,661	1,470,182	2,480,694
Highways and streets	305,912	227,098	182,133	181,679	283,544	-	-	-	-	-
Community development	96,799	106,995	121,126	103,562	99,855	191,161	134,469	104,064	140,500	33,103
Culture and recreation	351,566	480,477	461,359	460,439	463,674	463,145	507,962	469,366	472,191	446,882
Debt service:										
Principal	402,231	417,580	439,073	364,905	355,000	495,000	492,773	2,076,185	647,140	673,001
Interest and other charges	323,817	146,302	118,213	101,660	122,391	239,424	297,101	250,902	248,874	235,727
Bond Issuance Costs	-	-	-	58,020	-	37,275	-	32,782	-	-
Capital outlay	71,039	257,219	335,312	528,865	2,973,015	10,606,331	3,619,529	545,248	535,648	55,818
Total expenditures	5,894,184	5,934,290	6,275,626	7,159,165	9,401,193	17,944,889	11,529,337	10,667,944	8,857,208	8,845,034
Revenues over (under) expenditures	(130,841)	(29,944)	(235,160)	(1,274,385)	(2,618,621)	(3,622,009)	(3,869,692)	(3,202,366)	(1,174,658)	(1,213,943)
Other financing sources (uses)										
Issuance of bonds / long-term debt	-	63,825	-	1,825,000	-	5,325,000	400,000	1,470,000	-	-
Premium on bonds	-	-	-	26,472	-	173,558	-	19,132	-	-
Sale of capital assets	-	-	201,520	-	15,057	-	-	-	-	-
Transfers in	413,969	575,216	514,153	1,355,328	1,438,770	1,661,141	1,891,677	3,007,109	2,554,699	2,463,044
Transfers out	(205,641)	(337,408)	(277,228)	(211,888)	(203,268)	(519,521)	(1,006,883)	(828,288)	(827,288)	(720,060)
Total other financing sources (uses)	208,328	301,633	438,445	2,994,912	1,250,559	6,640,178	1,284,794	3,667,953	1,727,411	1,742,984
Net change in fund balance	\$ 77,487	\$ 271,689	\$ 203,285	\$ 1,720,527	\$ (1,368,062)	\$ 3,018,169	\$ (2,584,898)	\$ 465,587	\$ 552,753	\$ 529,041
Debt service as a percentage of noncapital expenditures	12.47%	9.93%	9.38%	7.04%	7.43%	10.01%	9.99%	22.99%	10.77%	10.34%

Source: City of Marshall Finance Department

CITY OF MARSHALL, MICHIGAN

Table B-1

**Taxable and Estimated Actual Value of Property
Last Ten Fiscal Years**

As of Dec. 31,	FYE June 30,	Residential (1)		Commercial (1)		Industrial (1)		Utility		Total		(2) Total Direct Tax Rate
		Taxable Value	Estimated Actual Value	Taxable Value	Estimated Actual Value	Taxable Value	Estimated Actual Value	Taxable Value	Estimated Actual Value	Taxable Value	Estimated Actual Value	
2018	2019	\$ 132,634,396	\$ 312,333,200	\$ 43,462,831	\$ 111,977,600	\$ 32,268,391	\$ 81,288,600	\$ 2,765,350	\$ 5,539,000	211,130,968	511,138,400	19.5415
2017	2018	129,289,499	306,267,400	41,893,918	112,751,800	29,636,539	75,629,400	2,461,152	4,941,200	203,281,108	499,589,800	19.5415
2016	2017	126,837,660	294,034,800	41,423,975	106,609,200	33,813,213	86,241,400	2,505,119	5,018,400	204,579,967	491,903,800	19.0862
2015	2016	126,638,972	292,882,000	39,386,893	98,290,980	50,108,403	120,615,600	2,419,716	4,847,600	218,553,984	516,636,180	18.9862
2014	2015	124,599,214	284,523,200	39,547,803	97,879,200	47,124,743	114,202,400	2,277,213	4,572,400	213,548,973	501,177,200	19.0862
2013	2014	126,770,173	278,727,900	47,608,965	112,412,200	42,502,565	91,783,800	2,805,420	5,662,200	219,687,123	488,586,100	19.0862
2012	2013	130,379,679	279,414,900	47,317,444	110,927,484	38,281,232	95,792,472	2,480,653	4,961,306	218,459,008	491,096,162	16.8862
2011	2012	136,530,496	301,750,600	53,082,869	113,507,598	36,262,417	91,800,800	1,941,829	4,061,000	227,817,611	511,119,998	16.8862
2010	2011	135,275,254	300,975,500	57,379,499	130,611,800	41,044,660	105,672,800	2,340,476	4,771,400	236,039,889	542,031,500	16.8862
2009	2010	142,443,237	321,713,012	57,822,583	139,672,008	47,490,702	124,682,400	1,809,064	3,708,400	249,565,586	589,775,820	16.7634

(1) Includes properties subject to Industrial Facility Tax exemptions.

(2) Per \$1,000 of taxable value.

Source: City of Marshall Finance Department

CITY OF MARSHALL, MICHIGAN

Table B-2

**Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years**

Fiscal Year Ended June 30,	City Direct Rates				Overlapping Rates								
	City	Leaf, Brush and Trash Pickup	Dial-A-Ride	Recreation	Marshall Public Schools	State Education Tax	Calhoun County Intermediate School Dist.	County	Marshall Library	Kellogg Community College	Marshall Ambulance Authority	Total Homestead	Total Non-Homestead
2019	17.1629	0.4954	0.9306	0.9306	25.9798	6.0000	6.2057	6.4713	1.6704	3.6136	0.7000	52.2305	70.1603
2018	17.1629	0.5000	0.9393	0.9393	26.0500	6.0000	6.2057	6.4713	1.6711	3.6136	0.7000	52.2532	70.2532
2017	17.1629	0.5000	0.4840	0.9393	26.0500	6.0000	6.2057	6.4713	1.6711	3.6136	0.5000	51.5979	69.5979
2016	17.1629	0.4000	0.4840	0.9393	26.0500	6.0000	6.2057	6.4713	1.9911	3.6136	0.5000	51.8179	69.8179
2015	17.1629	0.5000	0.4840	0.9393	25.8800	6.0000	6.2057	6.4713	2.0711	3.6136	0.5000	51.8279	69.8279
2014	17.1629	0.5000	0.4840	0.9393	25.8800	6.0000	6.2057	6.4713	2.0671	3.6136	0.4819	51.8058	69.8058
2013	15.4629	-	0.4840	0.9393	25.8800	6.0000	6.2057	6.3713	2.0711	3.7106	0.4831	49.6080	67.6080
2012	15.4629	-	0.4840	0.9393	25.8800	6.0000	6.2057	6.3713	2.0711	3.7106	0.4831	49.6080	67.6080
2011	15.4629	-	0.4840	0.9393	26.0000	6.0000	6.2057	6.3713	2.0661	3.7106	0.4831	49.7230	67.7230
2010	15.4629	-	0.4840	0.8165	23.4500	6.0000	6.2057	6.3713	2.0711	3.7106	0.4925	47.0646	65.0646

Source: City of Marshall Finance Department

CITY OF MARSHALL, MICHIGAN

Table B-3

**Principal Property Taxpayers
Fiscal Year and Nine Years Ago**

Taxpayer	FY2019			FY2010		
	(1) Taxable Valuation	Rank	% of Total City Taxable Value	(1) Taxable Valuation	Rank	% of Total City Taxable Value
Tenneco	\$ 9,102,995	1	4.31%	\$ 11,631,600	1	4.66%
Consumers Energy	3,406,611	2	1.61%	3,540,723	5	1.42%
MEC Realty LLC	2,952,156	3	1.40%			
KC Holding Co (K-Mart)	2,372,058	4	1.12%	1,856,500	10	0.74%
Joseph Campbell	1,497,900	5	0.71%	9,478,039	2	3.80%
Ella Em Brown Charitable C	1,404,058	6	0.67%	-	-	
Financing VI-Healthcare (L	1,388,106	7	0.66%	2,325,200	8	0.93%
Stag Marshall LLC	1,279,500	8	0.61%	-	-	
Marshall Superior Hospitali	1,266,200	9	0.60%			
Cassablanca Development C	1,230,770	10	0.58%			
Tribal Manufacturing	-			3,573,336	4	1.43%
Bostik Ink	-			3,311,800	6	1.33%
Tri-State MI Assoc	-			2,388,200	7	0.96%
Jersey Marshall Inc (State F	-			1,925,037	9	0.77%
	<u>\$ 25,900,354</u>		<u>12.27%</u>	<u>\$ 43,918,735</u>		<u>17.60%</u>

(1) Includes ad valorem and Industrial Facilities Tax properties.

Source: City of Marshall Finance Department

CITY OF MARSHALL, MICHIGAN

Table B-4

**Property Tax Levies and Collections
Last Ten Fiscal Years**

(1) Fiscal Year Ended June 30,	(2) Taxes Levied for the Fiscal Year	Collections to March 1st of Fiscal Year of the Levy		Delinquent Collections	Total Collections to Date	
		Amount	% of Levy		Amount	% of Levy
2019	\$ 4,068,629	\$ 4,055,986	99.69%	\$ 1,580	\$ 4,057,566	99.73%
2018	3,874,249	3,871,090	99.92%	1,099	3,872,189	99.95%
2017	3,777,564	3,766,035	99.69%	5,046	3,771,081	99.83%
2016	3,988,294	3,974,085	99.64%	7,773	3,981,858	99.84%
2015	3,973,980	3,965,617	99.79%	5,547	3,971,164	99.93%
2014	4,079,395	4,064,069	99.62%	9,611	4,073,680	99.86%
2013	4,030,907	4,026,677	99.90%	2,749	4,029,426	99.96%
2012	3,847,025	3,843,336	99.90%	917	3,844,253	99.93%
2011	3,983,452	3,974,060	99.76%	2,367	3,976,427	99.82%
2010	4,136,283	4,123,480	99.69%	6,077	4,129,557	99.84%

(1) Property taxes are levied August 1 of the current fiscal year based on taxable property values as of the preceding December 31. Unpaid property taxes become delinquent as of March 1 of the current fiscal year. The City's delinquent real property taxes are purchased by the Calhoun County Treasurer. Uncollected personal property taxes are collected by the City Treasurer.

(2) Includes Industrial Facility Tax (Leaf, Brush & Trash collection tax beginning in 2014). Also includes taxes captured by Tax Incremental Finance Authority (TIFA) Districts.

Source: City of Marshall Finance Department

CITY OF MARSHALL, MICHIGAN

Table C-1

**Ratios of Outstanding Debt by Type
Last Ten Fiscal Years**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities										
General obligation bonds	\$ 3,150,000	\$ 2,850,000	\$2,540,000	\$4,030,000	\$3,675,000	\$8,505,000	\$8,030,000	\$7,465,000	\$6,855,000	\$6,220,000
Installment contracts	355,369	146,532	598,552	460,920	350,567	237,024	502,427	327,512	1,451,077	1,201,084
Insurance premium/discount(net)	(116,854)	(105,271)	(93,690)	30,900	28,963	193,642	184,763	175,876	166,989	158,216
Total governmental activities	3,388,515	2,891,261	\$3,044,862	\$4,521,820	\$4,054,530	\$8,935,666	\$8,717,190	\$7,968,388	\$8,473,066	\$7,579,300
Business-type activities										
General obligation bonds	6,960,000	6,405,000	5,815,000	8,940,000	8,245,000	7,535,000	6,795,000	9,640,000	8,790,000	7,940,000
Revenue bonds	740,000	680,000	620,000	555,000	490,000	420,000	345,000	265,000	-	-
Installment contracts	947,070	720,000	720,000	720,000	-	-	280,368	186,912	-	-
Insurance premium/discount (net)	(22,743)	(20,819)	(18,894)	82,262	74,470	66,677	58,884	443,195	408,311	373,429
Total business-type activities	8,624,327	7,784,181	7,136,106	10,297,262	8,809,470	8,021,677	7,479,252	10,535,107	9,198,311	8,313,429
Total primary government outstanding debt	\$ 12,012,842	\$ 10,675,442	\$ 10,180,968	\$ 14,819,082	\$ 12,864,000	\$ 16,957,343	\$ 16,196,442	\$ 18,503,495	\$ 17,671,377	\$ 15,892,729
Total taxable value	\$ 249,565,586	\$ 236,039,889	\$227,817,611	\$218,459,008	\$219,687,123	\$213,548,973	\$ 218,553,984	\$ 204,579,967	\$ 203,281,108	\$ 211,130,968
Ratio of total debt to taxable value	4.81%	4.52%	4.47%	6.78%	5.86%	6.77%	7.41%	9.04%	8.69%	7.53%
Total population	7,459	7,086	7,088	7,040	7,035	7,035	7,094	7,088	7,094	7,016
Total debt per capita	\$ 1,695	\$ 1,506	\$ 1,436	\$ 2,091	\$ 1,815	\$ 2,392	\$ 2,283	\$ 2,611	\$ 2,491	\$ 2,265
% of personal income	44.16%	39.25%	37.43%	53.43%	46.39%	61.15%	58.40%	72.68%	63.29%	53.73%
Personal Income per capita	\$ 27,200	\$ 27,200	\$ 27,200	\$ 27,733	\$ 27,733	\$ 27,733	\$ 27,733	\$ 25,458	\$ 27,920	\$ 29,578

Source: City of Marshall Finance Department; US Census

Details regarding the City's debt can be found in the notes to the financial statements.

CITY OF MARSHALL, MICHIGAN

Table C-2

**Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years**

Year	Governmental General Obligation Bonds	Business-type General Obligation Bonds	Total	Amounts Available in Debt Service Funds	Net General Bonded Debt Outstanding	% of Total Personal Income	% of Actual Taxable Value of Property	Per Capita
2019	\$6,220,000	\$ 7,940,000	\$ 14,160,000	\$ (645,617)	\$ 13,514,383	6.51%	6.40%	\$ 1,926
2018	6,855,000	8,790,000	15,645,000	(317,645)	15,327,355	7.74%	7.54%	2,161
2017	7,640,876	10,083,195	17,724,071	(318,145)	17,405,926	9.65%	8.51%	2,456
2016	8,214,763	6,853,884	15,068,647	(1,000)	15,067,647	8.70%	6.89%	2,124
2015	8,698,642	7,601,677	16,300,319	-	16,300,319	9.04%	7.63%	2,317
2014	3,703,963	8,319,470	12,023,433	(9,404)	12,014,029	6.66%	5.47%	1,708
2013	4,060,900	9,022,262	13,083,162	(29,365)	13,053,797	7.23%	5.98%	1,854
2012	2,446,310	5,796,106	8,242,416	(108,631)	8,133,785	4.48%	3.57%	1,148
2011	2,744,729	6,384,181	9,128,910	(123,823)	9,005,087	4.96%	3.82%	1,271
2010	3,033,146	6,937,257	9,970,403	(123,779)	9,846,624	5.99%	3.95%	1,320

Source: City of Marshall Finance Department
 General Obligation Bond amounts are net of any premium or discount.
 Details regarding the City's debt can be found in the notes to the financial statements.

CITY OF MARSHALL, MICHIGAN

Table C-3

**Computation of Net Direct and Overlapping Governmental Activities Debt
As of June 30, 2019**

		<u>Gross Amount Outstanding</u>	<u>Self-Supporting or Paid by Benefited Entity</u>	<u>Net Amount Outstanding</u>
Direct debt				
General obligation bonds (1)		\$14,160,000	\$ -	\$ 14,160,000
Installment contracts		<u>1,201,084</u>	<u>-</u>	<u>1,201,084</u>
Net direct debt		<u>\$15,361,084</u>	<u>\$ -</u>	<u>15,361,084</u>
	City Share of Debt (2)			
Overlapping debt				
Marshall School District	29.86%	43,330,000		12,938,338
Calhoun County	5.82%	68,294,400		3,974,734
Kellogg Community College	5.82%	13,715,000		798,213
Net overlapping debt				<u>17,711,285</u>
Net direct and overlapping debt				<u>\$ 33,072,369</u>

(1) Governmental activity debt only

(2) Based on Taxable Value of the City of Marshall (\$203,281,108) compared to Taxable Value of the entire taxing jurisdiction.

Source: Municipal Advisory Council of Michigan and the City of Marshall Finance Department

CITY OF MARSHALL, MICHIGAN

Table C-4

**Legal Debt Margin
Last Ten Fiscal Years**

Legal debt margin calculation for fiscal 2018

Assessed value (including IFT values)	\$ 257,450,200
Debt limit (10% of assessed value)	25,745,020
Less: net debt applicable to limit	<u>(14,160,000)</u>
Legal debt margin	<u>\$ 11,585,020</u>

<u>Year</u>	<u>Debt Limit</u>	<u>Total Net Debt Applicable to Limit</u>	<u>Legal Debt Margin</u>	<u>Total Net Debt Applicable to Limit as a Percentage of Debt Limit</u>
2019	\$ 25,745,020	\$ 14,160,000	\$ 11,585,020	55.00%
2018	25,745,020	13,275,000	12,470,020	51.56%
2017	24,595,190	18,257,025	6,338,165	74.23%
2016	25,831,809	16,196,442	9,635,367	62.70%
2015	25,058,860	16,957,343	8,101,517	67.67%
2014	24,429,305	12,864,000	11,565,305	52.66%
2013	24,554,808	14,819,082	9,735,726	60.35%
2012	25,556,000	10,180,968	15,375,032	39.84%
2011	27,101,575	10,675,442	16,426,133	39.39%
2010	29,448,791	12,012,842	17,435,949	40.79%

Source: City of Marshall Finance Department
Assessed Value = one-half of Estimated Actual Value (Schedule 5)

City of Marshall

Table C-5

Pledged-Revenue Coverage
Last Ten Fiscal Years

<u>Fiscal Year Ended June 30,</u>	<u>(1) Gross Revenue</u>	<u>(2) Operating Expenses</u>	<u>Net Revenue Available for Debt Service</u>	<u>Total Debt Service Requirement</u>	<u>Coverage</u>
Water Revenue Bonds (3)					
2019	-	-	-	n/a	n/a
2018	-	-	-	n/a	n/a
2017	-	-	-	n/a	n/a
2016	-	-	-	n/a	n/a
2015	-	-	-	n/a	n/a
2014	-	-	-	n/a	n/a
2013	-	-	-	n/a	n/a
2012	-	-	-	n/a	n/a
2011	-	-	-	n/a	n/a
2010	1,300,062	823,711	476,351	999	476.83
Sewer Revenue Bonds (4)					
2019	-	-	-	n/a	n/a
2018	-	-	-	n/a	n/a
2017	-	-	-	n/a	n/a
2016	-	-	-	n/a	n/a
2015	-	-	-	n/a	n/a
2014	-	-	-	n/a	n/a
2013	-	-	-	n/a	n/a
2012	-	-	-	n/a	n/a
2011	-	-	-	n/a	n/a
2010	1,236,775	844,425	392,350	196,811	1.99
Electric Revenue Bonds (5)					
2019	12,009,552	8,415,961	3,593,591	93,500	38.43
2018	12,567,283	12,199,033	368,250	96,570	3.81
2017	12,414,551	11,541,197	873,354	95,860	9.11
2016	11,834,418	11,055,268	779,150	95,860	8.13
2015	13,611,884	11,776,240	1,835,644	94,890	19.34
2014	13,144,054	13,561,207	(417,153)	93,625	(4.46)
2013	13,228,258	11,608,613	1,619,645	95,350	16.99
2012	12,224,904	11,762,521	462,383	93,475	4.95
2011	13,102,431	11,475,571	1,626,860	96,430	16.87
2010	13,208,622	12,190,994	1,017,628	94,178	10.81

(1) Includes utility service charges along with investment income.

(2) Excludes depreciation expense.

(3) Water revenue bonds were issued in 1993 and 1999; A portion was refunded in 2006; remaining paid in full 2010.

(4) Wastewater revenue bonds were issued in 1989 and 1999; portion was refunded in 2006; paid in full 2010.

(5) Electric revenue bonds were issued in 1976 and 1999; 1976 issue was paid in full 2005.

Source: City of Marshall Finance Department

CITY OF MARSHALL, MICHIGAN

Table D-1

**Demographic and Economic Statistics
Last Ten Years**

Year	(2) Population	(1) Total Personal Income (in thousands)	Per Capita Personal Income	(2) Unemployment Rate
2019	7016	\$ 207,519	\$ 29,578	3.90%
2018	7094	198,064	27,920	3.60%
2017	7088	180,446	25,458	4.80%
2016	7094	173,243	24,421	4.40%
2015	7035	180,300	25,629	5.40%
2014	7035	180,300	25,629	7.60%
2013	7040	180,428	25,629	7.90%
2012	7088	181,658	25,629	9.30%
2011	7086	181,607	25,629	11.40%
2010	7459	164,270	22,023	11.50%

(1) The amount shown is calculated based the City population times the Per capita money income

(2) Source: Homefacts.com as of 6/30/2019.

Sources:

United State Census - Quick Facts Marshall (City)

CITY OF MARSHALL, MICHIGAN

Table D-2

Principal Employers
Fiscal Year and Nine Years Ago

Employer	2019			2010		
	Employees	Rank	Percentage of Total	Employees	Rank	Percentage of Total
Tenneco Auto.	1,204	1	22.02%	711	1	14.26%
Oaklawn Hospital	1,002	2	18.33%	682	2	13.68%
Marshall Schools	330	3	6.04%	224	3	4.49%
Marshall Excelsior	215	4	3.93%	138	6	2.77%
Eaton Auto.	200	5	3.66%	203	4	4.07%
Tribal Manuf.	170	6	3.11%	122	7	2.45%
Michigan Kitchen Distributors	120	7	2.19%	72	11	1.44%
City of Marshall	115	8	2.10%	94	10	1.88%
Autocam Corp.	107	9	1.96%	99	9	1.99%
BorgWarner	105	10	1.92%	70	12	1.40%
Progressive Dynamics	90	11	1.65%	100	8	2.01%
Medilodge of Marshall	88	12	1.61%	*		0.00%
Joseph Campbell				167	5	3.35%
	<u>2,542</u>		<u>46.50%</u>	<u>1,971</u>		<u>39.52%</u>
Estimated total city employment	<u>5,467</u>			<u>4,987</u>		

* Not available.

Source: City of Marshall - MAEDA

Source: City of Marshall - MAEDA

CITY OF MARSHALL, MICHIGAN

Table E-1

**Full-time Governmental Employees by Function/Program
Last Ten Fiscal Years**

Full Time Equivalent Employees as of June 30

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government	7.5	7.4	7.1	6.7	10.0	14.5	12.8	11.4	10.3	9.3
Community & Economic Development	1.6	1.6	1.6	1.1	1.2	-	2.2	0.8	2.0	1.0
Public Safety (Police & Fire)	21.0	21.0	22.0	21.0	21.0	21.0	24.0	22.0	21.0	21.5
Transportation	3.1	3.1	3.1	3.0	3.0	3.0	3.0	3.0	1.0	0.0
Public Works										
Streets & Roads	6.8	6.7	6.7	6.4	9.0	11.0	9.9	9.9	12.0	10.4
Marshall House	3.0	3.0	3.0	3.0	3.1	3.1	3.1	3.1	3.1	3.1
Electric	19.3	19.3	19.4	21.7	20.7	16.4	17.2	17.2	17.7	18.6
Fiber Net								2.0	4.7	4.7
Wastewater	7.3	7.3	6.2	7.3	7.3	9.5	6.5	6.2	6.5	7.0
Water	6.5	6.6	6.6	6.6	6.6	6.6	5.3	5.3	6.2	6.0
Parks and Recreation	4.0	3.0	3.0	3.0	3.3	4.0	4.3	4.3	3.5	3.0
Total	80	79	79	80	85	89	88	85	88	85

Source: City of Marshall Human Resources Department

CITY OF MARSHALL, MICHIGAN

Table E-2

**Operating Indicators by Function/Program
Last Ten Fiscal Years**

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018(2)	2019
Election Data (Even Election Years)										
Registered Voters	5,303	-	5,460	-	5,452	5,544	5,659	5,027	5,622	5,394
Voters (at the polls or absentee) [November Elections]	2,502	-	3,444	-	2,331	N/A	3,546	N/A	3,125	N/A
Percent Participating	47.2%	-	63.1%	-	42.8%	N/A	62.7%	N/A	55.6%	N/A
Police										
Traffic citations	*	1,478	2,254	614	614	920	1,050	621	526	426
Arrests	745	835	959	688	701	525	491	526	570	491
Crime Rate (U.S. Ave 297.7)	160.0	170.2	136.1	136.1	136.1	169.6	N/A	151.4	174.6	159.2
Calls for service	5,256	6,438	5,189	4,886	4,886	6,947	5,703	3,246	13,009.0	11,383
Community & Economic Development										
Building Inspections Performed	454	398	456	1,188	207	172	93	151	140	375
Building Permits Issued	83	79	80	121	118	75	118	114	106	109
Dollar Value of Building Permits Issued (e)	\$ 3,050,000	\$ 1,836,000	\$ 435,000	\$ 4,644,157	\$ 18,765,867	\$ 1,082,500	\$ 2,626,625	\$ 4,506,000	\$ 6,112,000	\$ 10,481,000
Public Services										
Energy Billed (kwh)	107,889,673	110,017,513	108,939,712	104,163,961	106,021,809	104,812,021	104,502,417	106,734,000	105,521,658	103,015,070
Water Pumped (gallons)	338,743,821	288,841,299	311,443,072	292,166,800	290,089,956	263,810,557	282,870,000	272,120,000	288,960,000	295,420,000
Water Treated (gallons)	837,180,000	549,780,000	489,780,000	488,730,000	517,870,000	508,440,000	536,010,000	679,680,000	731,610,000	298,134,000
Expenditures on Major Street const. & preserv	167,097	162,097	134,120	298,409	311,912	368,205	282,995	644,488	699,754	1,295,062
Expenditures on Local Street const. & preserv	236,251	236,251	300,161	293,215	673,732	234,230	371,630	437,494	486,633	442,777
Recreation										
Programs Offered	80	61	56	55	63	71	119	129	131	109
Youth Participation in Rec. Activity	3,529	2,372	2,380	2,521	1,833	1,854	2,715	2,582	2,142	2,173
Adult Participation in Rec. Activity	2,038	2,204	1,850	1,895	1,811	1,619	2,375	2,481	2,542	1,127
Senior Participation in Rec. Activity	3,529	1,321	127	50	55	46	243	237	217	44
Family Participation in Rec. Activity	559	1,704	1,705	1,504	1,645	1,747	1,253	1,108	925	1,078

e = estimated

(1) switch to consolidated dispatch

(2) Consolidated Dispatch changed how they determine calls for service which now includes self-initiated dispatches

Source: City of Marshall Finance Department

CITY OF MARSHALL, MICHIGAN

Table E-3

Capital Asset Statistics by Function/Program
Last Six Fiscal Years

Function/Program	2019	2018	2017	2016	2015	2014*
Police						
Police department building	1	1	1	1	1	1
Vehicle patrol units	7	7	7	7	7	7
Fire (1)						
Number of stations serving City	1	1	1	1	1	1
Fire units serving City:						
Fire engines	2	2	2	2	2	1
Ladder trucks	1	1	1	1	1	1
Rescue vehicles	1	1	1	1	1	1
Brush trucks	0	0	1	1	1	1
Utility vehicles	1	1	1	1		
Public Works						
City streets:						
Miles of major streets	16.07	16.07	16.07	14.38	14.38	14.38
Miles of local streets	24.07	24.07	24.07	25.76	25.76	25.70
Miles of Trunkline	6.40	6.40	6.40	6.40	6.40	6.40
Miles of sidewalks	34.00	34.00	34.00	34.00	34.00	34.00
Number of Street Lights	1,375	1,375	1,375	1,375	1,375	1,375
Sewer:						
Miles of sanitary mains	49.40	49.40	49.40	49.40	49.40	49.35
Miles of storm sewers	38.10	38.10	38.10	38.10	38.10	38.05
Treatment capacity	2.62/mgd	2.62/mgd	2.62/mgd	2.62/mgd	2.62/mgd	2.62/mgd
Water:						
Miles of water mains	59.10	59.10	59.10	59.10	59.10	59.07
Number of fire hydrants	496.00	496.00	496.00	496.00	496.00	496.00
Treatment capacity	3.86/mgd	3.86/mgd	3.86/mgd	3.86/mgd	3.86/mgd	3.86/mgd
Parks and Recreation						
Parks:						
City	7	7	6	6	6	6
Skate	1	1	1	1	1	1
Park acreage	236	236	235	235	235	235
Play structures	3	3	3	3	3	2
Pavilions	5	5	4	4	4	4
Adult Softball Fields	2	2	2	2	2	2
Youth Softball Fields	2	2	2	2	2	2
Sand Volleyball Courts	3	3	3	3	3	3

* This is the sixth year for the City of Marshall to develop a CAFR and the historical relevant capital asset data was not captured in a manner to accurately provide historical reference.

Source: City of Marshall Finance Department

BUDGET:

The City Council will adopt a balanced annual General Fund operating budget pursuant to the Uniform Budgeting and Accounting Act for local governments MCLA 141.121.

The operating budget shall serve as the annual financial plan for the City of Marshall (City). It will serve as the policy document of the City Council for implementing Council goals and objectives and provide for statutorily and constitutionally required services and programs.

The City will strive to adopt a budget where current annual operating revenues will be equal to or greater than current operating expenditures.

Balanced revenue and expenditure forecasts should be prepared to examine the City's ability to absorb operating costs due to changes in the economy, service demands, contractual obligations and capital improvements.

In the event a balanced budget is not attainable, and the cause of the imbalance is expected to last for no more than one year, the planned use of reserves to balance the budget is permitted. In the event that a budget shortfall is expected to continue beyond one year, the planned use of reserves must be developed as part of a corresponding strategic financial plan to close the gap through revenue increases or expenditure decreases. Any use of reserves must be in accordance with the City's Fund Balance Reserve Policy.

Pursuant to City Charter Article IX, the City Manager shall annually present to the Mayor and City Council, a proposed operating budget at the Council's first meeting in April. A copy of the Proposed Budget shall be on file and available to the public for a period of not less than one week prior to the adoption of the Budget by Council. The City Council shall adopt, by resolution, a final budget no later than the first Council meeting in June.

It is the responsibility of every Director, Supervisor, or Department Head to ensure that spending within each account group within each Department/Function does not exceed the amount appropriated. Every Director, Supervisor, or Department Head has the responsibility to inform the Finance Director and City Manager of any anticipated budget variance as soon as the amount of variance is determined.

Unspent balances of previously authorized capital improvements or capital outlay may be re-appropriated for the succeeding year and will be presented to Council as a budget amendment. These budget amendments will be on a case by case basis and the department's total actual budget variance will be taken into account.

The City Council shall approve all budget amendments over \$10,000. The City Manager and Finance Director shall approve and enter into the General Ledger all amendments less than \$10,000 but only if the amendment is within a department/function and not across funds.

If at any time during the budget year a substantial reduction or shortfall in revenue occurs, the effected department or departments will submit to the City Manager and Director of Finance an expenditure reduction plan. The plan shall include an statement whether services to the public will be impacted.

REVENUES:

Enterprise and Internal Service Operations by definition are to be self-supporting.

The City of Marshall (City) is to maximize the use of service users' charges in lieu of ad valorem (property) taxes and subsidies from other City funds, for services that can be identified and where costs are directly related to the level of service provided.

1. Charges (Rate Schedules) for providing utility services shall be sufficient to finance all operating, capital outlay, and debt service expenses of the City's enterprise funds, including operating contingency, planned capital improvements and reserve requirements.
2. Recreation programs should be funded by a users' charge or approved millage. Where practicable, user charges shall be comparable to other neighboring cities.
3. Other reimbursable work performed by the City (labor, meals, contracted services, equipment and other indirect expenses) shall be billed at actual or estimated actual cost.
4. The City Council may declare certain community events beneficial to the City and its citizens, and allow City personnel, under the direction and control of the City Manager or designee, to support the event without requiring reimbursement of expenses. Community events declared beneficial shall be included in the current expense budget.
5. Charges for services shall accurately reflect the actual or estimated cost of providing a specific service. The cost of providing specific services shall be recalculated periodically, and the fee adjusted accordingly. The City shall maintain a current schedule of fees and charges, showing when the fees were last reviewed and/or recalculated.
6. The City will consider market rates and charges levied by other municipalities for like services in establishing rates, fees and charges.
7. Certain fees, such as rental fees, will be based on market conditions and not subject to limitations of cost recovery.

Grant funding for programs or items which address the City's current priorities and policy objectives should be considered to leverage City funds. Inconsistent and/or fluctuating grants should not be used to fund on-going programs.

1. Before accepting any grant, the City shall thoroughly consider the implications in terms of ongoing obligations that will be required in connection with acceptance of said grant.
2. All grants and other federal and state revenue shall be managed to comply with the laws and regulations of the Federal Government, State of Michigan, and City Charter. Any funds received from local and area foundations will comply with the terms and conditions of the grantor.

EXPENDITURES:

Department Directors are responsible for managing their budgets within the total appropriation for their department.

Annual appropriated budgets are adopted at the fund level within available resources (i.e., new revenue and existing reserves). Operating programs appropriations not spent during the fiscal year do not automatically carry-over into the next year and may lapse at year end.

Encumbrances are purchase orders, contracts, and other commitments for the expenditure of funds. Outstanding encumbrances at the end for the year may, at the discretion of the Finance Department, be carried forward into the next year's budget by a formal budget appropriation authorized by Council. This practice will be limited to those items deemed necessary to the operations of the City.

The City will take immediate corrective actions if at any time during the fiscal year, expenditure and revenue re-estimates are such that an operating deficit is projected at year-end. Corrective actions may include a hiring freeze, expenditure reductions, fee increases, or use of fund balance. The Finance Director may approve a short-term inter-fund loan or use of one-time revenue sources to address temporary gaps in cash flow, although this will be avoided if at all possible.

Long-term debt or bond financing shall not be used to finance current operating expenditures.

The City will assess funds for services provided internally by other funds. Inter-fund service fees charged to recovers these costs will be recognized as revenue to the providing fund.

The City will invest in technology and other efficiency tools to maximize productivity.

Periodic comparisons of service delivery will be made to ensure that quality services are provided to the City of Marshall citizens and customers at the most competitive and economical cost. Programs that are determined to be inefficient and/or ineffective shall be considered for reduction in scope or elimination.

The City will make every effort to maximize any discounts offered by creditors or vendors.

FUND BALANCE and NET POSITION RESERVE POLICY Adopted: February 16, 2016

The City desires to maintain a prudent level of financial resources to guard its citizens against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. The Fund Balance, or in the case of Enterprise Funds-Net Position, has been accumulated to meet this purpose, to provide stability and flexibility to respond to unexpected adversity and/or opportunities. The City's goals are to maintain annual expenditure increases at a conservative growth rate, and to limit expenditures to anticipated revenues.

The following fund balance and net position reserve policy should be used to provide the general framework for setting unrestricted fund balance and net position reserve levels and for proposals with intended use of those reserves. City Council recognizes there are no absolute rules or easy formulas that provide fund balance or net position reserve levels. Generally, reserve levels are determined based on a percent of operating expenditures or a debt service ratio. The City recognizes the need to provide a policy which provides the guidelines for the periodic review and discussion of fund balance and net position reserves during the budget development process. Planned use of fund balance and net position reserve decisions should be the result of deliberative consideration of all factors involved. Fund Balance and Net Position as described in this Policy will be understood to exclude Pension and Other Post-Employment Benefits (OPEB) liability.

GENERAL FUND 15-20% Operating Expenditures OR 1.2 Debt Service Ratio

To account for resources traditionally associated with general government operations, which are not required to be accounted for in another fund. Expenditures from the General Fund go to services such as public safety (police, fire, and emergency management); parks and recreation programs; development and planning; community development services; roads; the City's legal and general government administration; and a variety of other services and programs.

The City Council considers it a good practice to keep 15-20% of annual operating expenditures in unrestricted governmental fund balance, OR 1.2 debt service ratio, whichever is greater, to cover unexpected expenses.

The decision to retain a fund balance of 15-20% of operating expenditures stems from the following considerations:

- This amount, in combination with the Working Capital Reserve, provides adequate funding to cover approximately two and one half months (or 20%) of operating expenses.
- It provides the liquidity necessary to accommodate the City's uneven cash flow, which is inherent in its periodic tax collection schedule.
- It provides the liquidity to respond to unplanned expenditures.

Fund balance may be accessed under the following conditions.

- The Fund balance target, will be maintained at 15-20% of Operating Expenditures. Surplus Funds may be transferred to a Capital Reserve Fund, Debt Service Fund, or may be used in establishing a balanced budget.
- Except in the event of a declaration of an emergency or in short-term funding situation, as deemed appropriate by the City Council, a minimum Fund Balance equal to 15-20% of operating expenditures will be maintained. A majority of the Council is required to approve use of the Fund Balance such that it falls below the 15% target. The City will identify a plan to restore the General Fund Balance to its target amount as part of the budget process.

FUND BALANCE and NET POSITION RESERVE POLICY Adopted: February 16, 2016

ENTERPRISE FUNDS 20% Operating Expenditures OR 1.2 Debt Service Ratio

Includes all expenses necessary to operate the funds including, but not limited to, administration, operations, maintenance, financing, billing and collection. The intent is to maintain an unrestricted net position balance that is equal to or greater than 20% of projected operating expenditures unless specified otherwise, OR 1.2 times debt service requirements, whichever is greater.

For Utility net position balance reserves (electric, wastewater and water), the decision to increase or decrease target net position balance reserves will be approved by City Council and supported by a cost of service study or review provided by the City's consultant.

Electric Fund - to account for the generation and distribution to the City and to account for all revenue and expenditures related to the City's Electric System.

Waste Water Fund - to account for the collection, treatment and disposal of all sewage within the City and to account for all revenues and expenditures related to the City's Wastewater Treatment System.

Water Fund - to account for the distribution of treated water to the City and account for the revenues and expenditures related to the City's Water Supply System.

Marshall House Fund - to account for the revenues and expenditures related to the rental activities of a lower-income senior citizen housing facility.

Dial-A-Ride Fund (DART) – Currently not governed by this Policy.

SPECIAL REVENUE FUNDS 1.2 Debt Service Ratio

To account for specific revenue sources (other than those from expendable trusts or for major capital projects), which are restricted legally to expenditures for specified purposes. The intent is to maintain an unrestricted fund balance of 1.2 times annual debt service requirements.

MVH Major and Local Roads - to account for the State-Shared gasoline and weight tax collections to provide for certain maintenance, repair costs and capital improvements of the City's Roads.

Leaf, Brush and Trash Removal - to account for the dedicated millage levy which provides for the necessary revenue to fund the City's Fall Leaf removal and Spring brush/trash removal.

FUND BALANCE and NET POSITION RESERVE POLICY Adopted: February 16, 2016

INTERNAL SERVICE FUNDS 1.2 Debt Service Ratio

To account for the costs of the various services listed below, which are billed to the various other funds on the basis of services used. The costs include, but are not limited to, administrative, operation, maintenance and financing costs. The intent is to maintain an unrestricted net position of 1.2 times the annual debt requirements.

Data Processing - to account for the operation and maintenance of the City's information technology equipment and software.

Motor Pool - to account for the operation and maintenance of the City's motor vehicle fleet and other equipment.

Safety - to account for the operation of the City's safety training program.

Health Reimbursement Arrangement - to account for the City's funding for health insurance HRA and HSA deductibles.

COMPONENT UNITS 1.2 Debt Service Ratio

Legally separate organizations for which the elected officials of the primary government are financially accountable.

Downtown Development Authority (DDA) - to account for the tax increment revenue that is derived from various tax levies in the Downtown Development District, which is used to finance various improvements in the DDA area.

Local Development Finance Authority (LDFA) - to account for the tax increment revenue that is derived from various tax levies in the Local Development Finance Authority District, which is used to finance various improvements in the LDFA area.

INVESTMENT POLICY

Adopted: February 16, 2016

I. It is the policy of the City of Marshall (hereafter known as the CITY) to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the CITY and conforming to all State statutes and local ordinances governing the investment of public funds.

II. Scope

This investment policy applies to all financial assets held by the CITY. These assets are accounted for in the CITY's Comprehensive Annual Financial Report (CAFR) and include:

- General Fund
- Special Revenue Funds
- Internal Service Funds
- Capital Project Funds
- Enterprise Funds
- Trust and Agency Funds
- Debt Service Funds
- Any new fund created by the City, unless specifically exempted by the legislative body.

The CITY does not invest employee pension funds as these funds are managed by the Municipal Employees' Retirement System (MERS).

III. Investment Objectives

The following investment objectives, in priority order, will be applied in the management of the CITY's funds:

Safety

The primary objective of the CITY's investment activities is the preservation of capital in the overall portfolio and the protection of investment principal. The Finance Director will employ mechanisms to control risks and diversify investments regarding specific security types or individual financial institutions.

Liquidity

The investment portfolio will remain sufficiently liquid to enable the CITY to meet operating requirements which may be reasonably anticipated.

Return on Investment

Subject to the foregoing constraints, the CITY will strive to maximize the rate of return on the portfolio and to preserve the purchasing power but will avoid assuming unreasonable investment risk. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

IV. Prudence

In managing its investment portfolio, the Finance Director shall avoid any transaction that might impair public confidence. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence

exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The above standard is established as the standard for professional responsibility and shall be applied in the context of managing the overall portfolio. The Finance Department staff of the CITY, as designated by the Finance Director, acting in accordance with State statute, this Investment Policy, written procedures as may be established, and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that deviations from expectations are reported in a timely fashion, and appropriate action is taken to control adverse developments.

V. Delegation of Authority

Authority to manage the CITY's investment program is derived from State statutes.

Daily management responsibility for the investment program is the responsibility of the Finance Director, who shall establish written procedures for the operation of the investment program consistent with this investment policy. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of the procedures established by the Finance Director. Such procedures should also include reference to safekeeping, repurchase agreements, wire transfer agreements, collateral or depository agreements and banking service contracts. The Finance Director shall be responsible for all transactions undertaken, and shall establish a system of controls to regulate the activities of designated staff.

VI. Ethics and Conflicts of Interest

Designated staff involved in the investment process shall refrain from personal business activity which could conflict with proper execution of the investment program or which could impair--or create the appearance of an impairment-- in their ability to make impartial investment decisions. Any employee involved with investments shall disclose to the City Manager any material financial interests in financial institutions that conduct business with the CITY, and they shall further disclose any large personal financial investment positions that could be related to the performance of the CITY's portfolio.

VII. Authorized Financial Dealers and Institutions

The Finance Director will maintain a list of financial institutions, which are authorized to provide investment and depository services. In addition, a list will also be maintained of approved security broker/dealers selected by credit-worthiness, who maintain an office in the State of Michigan or who are "primary" dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule). No public deposit shall be made except in a qualified public depository as established by State law.

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Finance Director with the following: audited financial statements for the recent fiscal year; certification of having read the CITY's investment policy and the pertinent State statutes; proof of National Association of Security Dealers certification; and proof of State registration, where applicable.

VIII. Authorized and Suitable Investments

The CITY is empowered by State statute (1988 Public Act 239, M.C.L. 129.91) to invest in the following types of securities:

- a. Treasury Bills, Treasury Bonds, Treasury Notes, Treasury STRIPS, and other securities or obligations of the United States, or an agency or instrumentality of the United States;
- b. Certificates of Deposit, savings accounts, deposit accounts, or depository receipts of a bank which is a member of the federal deposit insurance corporation or a savings and loan which is a member of the federal savings and loan insurance corporation or a credit union which is insured by the national credit union administration, but only if the bank, savings and loan, or credit union is eligible to be a depository of surplus funds belonging to the state under section 5 or 6 of Act No.105 of the Public Acts of 1855, as amended;
- c. In United States government or federal agency obligation repurchase agreements;
- d. In Banker's Acceptances (BA's) of United States banks;
- e. In commercial paper rated at the time of purchase within the 2 highest classifications established by not less than 2 standard rating services and which matures not more than 270 days after the date of purchase;
- f. In mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan;
- g. Investments purchased through an inter-local agreement under the urban co-operations act of 1967, (Ex Sess) PA 7, MCL 124.501 to 124.512;
- h. Investment pools organized under the surplus funds investment pool act, 1982 Public Act 367, MCL 129.111 to 129.118; and
- i. The investment pools organized under the local investment pool act, 1985 Public Act 121, MCL 129.141 to 129.150.

The Finance Director is restricted to investments which meet the statutory restrictions above and limitations on security issues and issuers as detailed below:

- a. Repurchase agreements shall be negotiated only with dealers or financial institutions with whom the Finance Director's Office has negotiated a Master Repurchase Agreement or with the CITY's primary bank. Repurchase agreements must be signed with the bank or dealer and must contain provisions similar to those outlined in the Public Security Association's model Master Repurchase Agreement.
- b. Investments in Commercial Paper are restricted to those which have, at the time of purchase, the top investment rating provided by any two nationally recognized rating agencies. Commercial paper held in the portfolio which subsequently

receives a reduced rating shall be closely monitored and sold immediately if the principal invested may otherwise be jeopardized.

c. Certificates of deposits shall be purchased only from financial institutions which qualify under Michigan law and are consistent with Opinion No. 6168, Opinions of the Attorney General (1982).

d. In money market mutual funds or qualified bank trust funds composed of investment vehicles which are legal for direct investment by local governments in Michigan.

IX. Diversification

The CITY will diversify its instruments and investments by security type and institution. With the exception of U.S. Treasury securities and authorized investment pools, no more than fifty percent (50%) of the total investment portfolio will be invested in a single security type OR with a single financial institution.

X. Pooling of Cash

The Finance Director or Designee may, where appropriate, pool cash of various funds to maximize earnings. Investment income shall be allocated to the various funds based upon their respective participation.

XI. Maximum Maturities

To the extent possible, the CITY will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the CITY will not directly invest in securities maturing more than three (3) years from the date of purchase. Reserve funds may be invested in securities exceeding three (3) years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of the funds.

XII. Collateralization, Safekeeping and Custody

The State of Michigan does not require collateralization of Public Funds. Non-negotiable, non-collateralized Certificates of Deposit, as is the law in the State of Michigan, shall be evidenced by a Safekeeping Receipt from the issuing bank.

XIII. Accounting

The CITY maintains its records on the basis of funds and account groups, each of which is considered a separate accounting entity. All investment transactions shall be recorded in the various funds of the CITY in accordance with generally accepted accounting principles as promulgated by the Government Accounting Standards Board. Accounting treatment will include:

- Investments will be carried at cost or amortized cost which approximates market.
- Premium or discount will be amortized over the life of the investment.
- Gains or losses of investments in all funds will be recognized at the time of disposition of the security.
- Market price shall be disclosed annually in the financial statements and periodically in the performance reports.

XIV. Investment Performance and Reporting

The Finance Director shall submit a quarterly investment report that provides:

- Principal and type of investment by fund
- Annualized yield
- Ratio of cash to investments
- Earnings for the current quarter and year-to-date
- Market price and a summary report of cash and investments maintained in each financial institution.

Performance of the portfolio shall be reported to the City Manager and Marshall City Council quarterly. Reports shall include details of the characteristics of the portfolio as well as its performance for that period. Material deviations from projected investment strategies shall be reported immediately to the City Manager.

XV. Internal Controls

The Finance Director shall establish a system of internal controls which is designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by designated employees of the Finance Office. Required elements of the system of internal controls shall include: 1) The timely reconciliation of all bank accounts (i.e. monthly reconciliation's within 30 days of the end of the monthly cycle), 2) details of delivery versus payment procedures and trust receipt documentation, and 3) a third party audit to be conducted annually. Internal controls will also encompass at a minimum the additional issues of:

- transfers of all funds (purchases, sales, etc.);
- separation of functions including transaction authority and accounting and record-keeping;
- custodial safekeeping;
- avoidance of delivery of bearer from or non-wireable securities to the CITY;
- delegation of authority to staff members;
- written confirmation of telephone transactions;
- supervisory control of employee actions;
- specific guidelines regarding securities losses and remedial action;
- identification and minimization of the number of authorized investment officials

XVI. Investment Policy Adoption

The CITY's investment policy shall be adopted by resolution of the Marshall City Council. The policy shall be reviewed as necessary by the Marshall City Council.

GLOSSARY

Bankers' Acceptance (BA): A draft or bill or exchange accepted by bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

Broker: A broker brings buyers and sellers together for a commission.

Commercial Paper: Short- term unsecured debt obligation issued by a bank holding company, finance company, utility or industrial company to raise short term cash.

Certificate of Deposit (CD): A receipt of funds deposited in a financial institution for a specified period at a specified rate of interest. A negotiable receipt may be in bearer or registered form and can be traded in the secondary market. A non-negotiable receipt is always registered and has no secondary market. Denominations can be any agreed amount, and interest is normally calculated using actual number of days on a 360 day year. However, each financial institution's calculations vary, and the investor should ask to avoid misunderstanding.

Discount: The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

Federal Deposit Insurance Corporation (FDIC): A federal agency that insures bank deposits, currently up to \$250,000 per deposit.

Federal Savings and Loan Insurance Corporation (FSLIC): A federal institution that insures deposits of federally chartered savings and loan associations.

Liquidity: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the Money Market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes.

Market Price: The price at which a security is trading and could presumably be purchased or sold.

National Credit Union Administration: A federal institution that insures deposits of federal and state chartered credit unions.

Primary Dealer: A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks and a few unregulated firms.

Portfolio: Collection of securities held by an investor.

Rate of Return: The yield obtainable on a security based on its purchase price or its current market price. (see Yield)

Repurchase Agreement: A contractual arrangement, not a security, between a financial institution or dealer and an investor. The agreement normally can run for one to thirty days, but some can go longer. The investor puts up his funds for a certain number of days at a stated yield. In return he takes title to a given block of securities as collateral. At maturity the securities are returned and the funds repaid plus interest.

Safekeeping: A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vault for protection.

SEC Rule 15C3-1: See Uniform Net Capital Rule.

Securities & Exchange Commission: Agency created by Congress to protect investors in securities transactions by administering securities legislation.

SIPC: Securities Investor Protection Corporation created as a non-profit member corporation by Congress in 1970 for the purpose of protection of cash and securities held by member SEC-registered broker/dealers that protects customer accounts in the event of the financial failure of a member.

Treasury Bills: A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months or one year.

Treasury Bonds: Long-term coupon-bearing U.S. Treasury security issued as direct obligations of the U.S. Government and having initial maturities of more than 10 years.

Treasury Notes: Medium-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government bearing interest payable at six month intervals and having initial maturities from one to 10 years.

Treasury STRIPS: Separate Trading of Registered Interest and Principal of Securities issued by the U.S. Government

Uniform Net Capital Rule: Securities and Exchange Commission requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted into cash

Yield: The rate of annual income return on an investment, expressed as a percentage.

The following debt management policy should be used to provide the general framework for planning and reviewing debt proposals. City Council recognizes there are no absolute rules or easy formulas that can substitute for a thorough review of all information affecting the City's debt position. Debt decisions should be the result of deliberative consideration of all factors involved.

1. **General Debt Policy**

- 1.1 The City shall seek to maintain and, if possible, to enhance its current bond rating so borrowing costs are minimized and access to credit is preserved. It is imperative that the City demonstrates to rating agencies, investment bankers, creditors, and taxpayers that City officials are following a prescribed financial plan. The City will follow a policy of full disclosure by communicating with bond rating agencies informing them of the City's financial condition.
- 1.2 The City recognizes that it is of the utmost importance that elected and appointed City officials, and all others associated with the issuance of City debt, not only avoid the reality of a conflict of interest, but the appearance thereof as well. City officials must conduct themselves in a manner consistent with the best interests of the City and taxpayers. Elected and appointed City officials should avoid even the appearance of linkages between politics and public finance that can erode the confidence of taxpayers, ratepayers, and voters. This includes avoiding gratuities, and political contributions of more than nominal value from service providers and the disclosure of all possible conflicts of interest shall be provided in writing and filed with the City Clerk.
- 1.3 Bonds will be sold on a competitive basis unless it is in the best interest of the City to conduct a negotiated sale. Competitive sales will be the preferred method. Negotiated sales may occur when selling bonds for a defeasance of existing debt, for current or advanced refunding of debt, or for other appropriate reasons.

2. **Taxpayer Equity**

- 2.1 Marshall's property taxpayers and citizens who benefit from projects financed by bonds should be the source of the related debt service funding. This principle of taxpayer equity should be a primary consideration in determining the type of projects selected for financing through bonds. Furthermore, the principle of taxpayer equity shall be applied for setting rates in determining net revenues for bond coverage ratios.

3. Uses

- 3.1 Bond proceeds should be limited to financing the costs of planning, design, land acquisition, buildings, permanent structures, attached fixtures or equipment, vehicles such as fire engines, or other costs as permitted by law. Utility revenue bond proceeds may be used to establish a debt service reserve as allowed by State law. Acceptable uses of bond proceeds can be viewed as items, which can be capitalized. Non-capital furnishings and supplies will not be financed from bond proceeds. Refunding bond issues designed to restructure currently outstanding debt are an acceptable use of bonds proceeds.

4. Decision Analysis

- 4.1 Whenever the City is contemplating a possible bond issue, information will be developed concerning the following four categories commonly used by rating agencies assessing the City's creditworthiness. The subcategories are representative of the types of items to be considered. The Finance Director will present this information to the City Manager:

4.1.a Debt Analysis

- Debt capacity analysis
- Purpose for which debt is issued
- Debt structure
- Debt burden
- Debt history and trends
- Adequacy of debt and capital planning
- Obsolescence of capital plant

4.1.b Financial Analysis

- Stability, diversity, and growth rates of tax or other revenue sources
- Trend in assessed valuation and collections
- Current budget trends
- Appraisal of past revenue and expenditure trends
- History and long-term trends of revenues and expenditures
- Evidences of financial planning
- Adherence to generally accepted accounting principles
- Audit results
- Fund balance status and trends in operating and debt funds
- Financial monitoring systems and capabilities
- Cash flow projections

4.1.c Governmental and Administrative Analysis

- Government organization structure
- Location of financial responsibilities and degree of control
- Adequacy of basic service provision
- Intergovernmental cooperation/conflict and extent of duplication
- Overall city planning efforts

4.1.d Economic Analysis

- Geographic and location advantages
- Population and demographic characteristics
- Wealth indicators
- Housing characteristics
- Level of new construction
- Types of employment, industry, and occupation
- Evidences of industrial decline
- Trend of the economy

4.2 The City may use the services of qualified internal staff and outside advisors to assist in the analysis, evaluation, and decision process, including bond counsel and financial advisors. Recognizing the importance and value to the City's creditworthiness and marketability of the City's bonds, this policy is intended to ensure that potential debt complies with all laws and regulations, as well as sound financial principles.

5. **Debt Planning**

5.1 Unlimited-tax general obligation bond borrowing should be planned and the details of the plan should be included in the City's Capital Improvement Plan.

5.2 Unlimited-tax general obligation bond issues should be included in at least two Capital Improvement Plans preceding the year of the bond sale. The first inclusion should contain a general description of the project, its timing, and financial limits; subsequent inclusions should become increasingly specific.

6. **Communication and Disclosure**

6.1 Significant financial reports affecting or commenting on the City will be forwarded to the rating agencies. Each bond prospectus will follow the disclosure guidelines of the Government Finance Officers Association of the U.S. & Canada.

- 6.2 The City should attempt to develop coordinated communication processes concerning collective plans for future debt issues with all other jurisdictions with which it shares a common property tax base. Reciprocally, shared information on debt plans including amounts, purposes, timing, and types of debt would aid each jurisdiction in its debt planning decisions.

7. **General Obligation Bonds**

- 7.1 Every project proposed for financing through general obligation debt should be accompanied by a full analysis of the future operating, maintenance and depreciation costs associated with the project.
- 7.2 Generally, bonds cannot be issued for a longer maturity schedule than a conservative estimate of the useful life of the asset to be financed. The City will attempt to keep the average maturity of general obligation bonds at or below 25 years. The City will limit the total of its general obligation debt to 10% of the City's assessed value.
- 7.3 Whenever possible, the City will finance capital projects by using self-supporting revenue bonds. Revenue bonds assure the greatest degree of equity because those who benefit from a project and those who pay for a project are most closely matched.

8. **Limited Tax General Obligation Debt**

- 8.1 Limited tax general obligation bonds should be considered only when constraints preclude the practice of voter approved general obligation bonds. As a precondition to the issuance of limited tax general obligation bonds, all alternative methods of financing should have been investigated. Consideration should always be given to provide a pledge of facility revenue to accompany the basic pledge of limited tax revenues.
- 8.2 Limited tax general obligation bonds should only be issued under certain conditions:
- 8.2.a A project to be financed will generate positive net revenues, i.e., additional revenues generated by the project will be greater than the debt service requirements. The net revenues should be positive over the life of the bonds, and be positive each year if possible. The City recognizes that net revenues may not be positive in the early years of certain projects, but should be positive within a reasonable time period of five to seven years. These calculations will be made on a conservative basis so that the potential for a long-term net decrease in general fund revenues is

minimized.

8.2.b Matching fund monies are available which may be lost if not applied for in a timely manner.

8.2.c Catastrophic conditions.

9. Debt Coverage

9.1 It is City policy that each utility or enterprise should provide adequate debt service coverage. This coverage is outlined in detail within the City’s Fund Balance/Net Position Policy. An example of the debt coverage calculation is below.

EXAMPLE

<u>Debt Coverage Example:</u>	
Operating Revenues	\$14,000,000
Operating Investment Income	<u>800,000</u>
Total Operating Revenue	\$14,800,000
Operating Expenses	\$11,500,000
Less: Depreciation and Amortization	<u>1,000,000</u>
Net Expenses	\$10,500,000
Net Revenue Available for Debt Service	\$ 4,300,000 (1*)
Principal	\$ 1,500,000
Interest	<u>2,000,000</u>
Total Debt Service	\$ 3,500,000 (2*)
Debt Coverage Ratio (1* divided by 2*)	1.23

10. Short Term Financing/Capital Lease Debt

10.1 Short-term financing or capital lease debt will be considered to finance certain equipment and rolling stock purchases when the aggregate cost of equipment to

be purchased exceeds \$100,000. Adequate funds for the repayment of principal and interest must be included in the requesting service area's approved budget.

- 10.2 The term of short-term financing will be limited to the usual useful life period of the vehicle or equipment, but in no case will exceed ten years.

City Council recognizes the importance of a CIP policy to guide capital programming because: 1) it provides a better understanding of the basis for a CIP, 2) it raises issues that should be discussed, and 3) it provides more specific guidance to the City Manager as well as to the departments that propose capital improvements. This policy is intended to be the basis for deliberation and debate. Both policies and priorities change over time as new components of the master plan are adopted.

- 1) The Capital Improvements Program plays an increasingly significant role in the implementation of the master plan, providing the link between planning and budgeting for capital projects. Nearly all of the capital improvement project requests will evolve, over time, from a component of the master plan. All City departments will be asked to take a more active role in the planning process so that master plan components are consistently reviewed when planning for capital improvements.
- 2) The Capital Improvements Program will continue to evolve by adding features each year to gradually improve its quality and sophistication. Greater attention will be devoted to more detailed information about individual project requests, program planning, fiscal analysis, fiscal policies, and developing debt strategy.
- 3) Projects first will be evaluated in relation to each other before consideration is given to available financing. Projects will be prioritized as a matter of implementing the goals and objectives of adopted plans and policies, not as a matter of available funds.
- 4) Capital projects that encourage private economic investment in the City will be considered relative to components of the master plan.
- 5) Projects that maintain the existing infrastructure normally will take precedence over projects that create or expand facilities.
- 6) The City must develop sources of revenue to pay for capital expenditures that do not use, or compete for, resources from the General Fund.
- 7) A successful capital improvements program cannot be achieved without the understanding and support of the taxpayers and voters. A more comprehensive effort to involve the public in the process will ensure that their concerns, preferences, and priorities are considered.
- 8) The Capital Improvements Program must strive to provide for services equally among all residents of the City and to focus on those projects that provide the most benefit to the entire community.
- 9) Projects that are necessary to protect against a clear and immediate risk to public health or public safety should be regarded as highest priority.

CAPITAL IMPROVEMENT PLAN FY2020

FUND	Department	Project Title	Priority Ranking	Estimated Useful Life	Source of Funding	Project Narrative/Purpose	2020-2021 Expenditure	2021-2022 Expenditure	2022-2023 Expenditure	2023-2024 Expenditure	2024-2025 Expenditure	2025-2026 Expenditure	City Expenditure	Other Funds or Grant Share	Total Expenditure	Council - C Planning Council PC
295	Airport	Terminal Building Construction	1	50	General Fund 5%, FAA Allocation 90%, State 5%	The existing terminal building, due to it's age, requires improvements to maintain the use of the building.	\$169,333						\$169,333	\$791,667	\$961,000	PC
295	Airport	Pavement Marking and Crack Sealing	1	10	General Fund 5%, FAA Allocation 90%, State 5%	Replacement of pavement markings and crack sealing as necessary		\$2,000			\$2,000		\$4,000	\$76,000	\$80,000	C
295	Airport	Rehabilitate North Apron Design	2	18	General Fund 5%, FAA Allocation 90%, State 5%	Design for Construction and Rehab of North Apron				\$1,250			\$1,250	\$23,750	\$25,000	C
295	Airport	Rehabilitate North Apron	2	18	General Fund 5%, FAA Allocation 90%, State 5%	Construction and Rehab of North Apron					\$12,750		\$12,750	\$242,250	\$255,000	C
295	Airport	Airport Master Plan (ALP Update)	1	10	General Fund 5%, FAA Allocation 90%, State 5%	Update the Airport Master Plan and Update the ALP		\$9,000					\$9,000	\$171,000	\$180,000	C
295	Airport	Land Acquisition	4	N/A	General Fund 5%, FAA Allocation 90%, State 5%	This project is to acquire approximately 29 acres of property in easement. The property is located at the approach end of runway 28 and is needed for approach protection and future development of the RPZ control.				\$7,750			\$7,750	\$147,250	\$155,000	PC
TOTAL							\$169,333	\$11,000	\$7,750	\$1,250	\$14,750	\$0	\$204,083	\$1,451,917	\$1,656,000	

711	Cemetery	Cemetery Water Distribution System	1	20	Cemetery Trust Fund	Replacing the current water distribution system will eliminate line breaks which will result in reduced water usage as a result of the leaks.	\$12,000	\$12,000	\$12,000				\$36,000		\$36,000	C
711	Cemetery	Cemetery Road Paving Project	2	20	Cemetery Trust Fund	Finishing the drives in the cemetery will provide a clean and solid surface during inclement weather for those visiting their loved ones during a funeral service.	\$18,000	\$18,000	\$18,000				\$54,000		\$54,000	C
711	Cemetery	Cemetery Expansion to Meet Future Demand	2	150	Cemetery Trust Fund	Cemetery has four sections left holding 600 spaces for purchase. The number available will shrink exponentially as families begin having trouble finding blocks of spaces available for family plots. This will drive many to seek alternate locations.	\$50,000						\$50,000		\$50,000	PC
TOTAL							\$80,000	\$30,000	\$30,000	\$0	\$0	\$0	\$140,000	\$0	\$140,000	

101	City Hall	Replace HVAC Units at City Hall	1	20	General Fund	Replace HVAC Unit for MAEDA FY21	\$10,000						\$10,000		\$10,000	C
101	City Hall	Energy Efficient Windows	3	50	General Fund		TBD									
101	PSB	Replace carpet on 1st and 2nd floor	3	15	General Fund	Replace approx. 9,786 sq. ft. of carpet on the 1st and 2nd floors of PSB including lobby and hallways.	\$18,000	\$18,000					\$36,000		\$36,000	C
101	Streets	Cityworks implementation	1	25	General Fund	Cityworks CMMS implementation for Water, Wastewater, and DPW asset tracking. Install software to track assets, rate assets, and work order system	\$50,000						\$50,000		\$50,000	C
101	Various	Handheld Utility Radios	2	10	General Fund/All Users	The current radios are going on 10 years old and it has become very difficult to repair or find parts for these radios. The infrastructure is also breaking down periodically.	\$125,000						\$125,000		\$125,000	C
101	Streets	City Parking Lot Restoration	2	6	General Fund	Crackfill, Seal, and Stripe City Parking Lots	\$15,000	\$15,000					\$30,000		\$30,000	C
101	Cemetery	Re-Seed Williamson Addition Grass	3	50	General Fund	Scarify and drill grass seed in Williamson Addition		\$10,000	\$10,000	\$10,000			\$30,000		\$30,000	C
TOTAL							\$218,000	\$43,000	\$10,000	\$10,000			\$281,000	\$0	\$281,000	

207	MRLEC	Replace carpet	4	10	MRLEC Operations	MRLEC building has several carpeted areas that are highly trafficked. The carpet will be 10 years old in 2025					\$10,000		\$10,000		\$10,000	C
207	MRLEC	Front Parking Lot Expansion	4	40	MRLEC Operations	The MRLEC Building was designed with a community training room that can hold 70 people. The current front parking lot is inadequate for this volume of people, especially during business hours. The preliminary plan would add approximately 20 more spaces along the existing driveway at an angle		\$20,000					\$20,000		\$20,000	PC

CAPITAL IMPROVEMENT PLAN FY2020

FUND	Department	Project Title	Priority Ranking	Estimated Useful Life	Source of Funding	Project Narrative/Purpose	2020-2021 Expenditure	2021-2022 Expenditure	2022-2023 Expenditure	2023-2024 Expenditure	2024-2025 Expenditure	2025-2026 Expenditure	City Expenditure	Other Funds or Grant Share	Total Expenditure	Council - C Planning Council PC
207	MRLEC	Defensive Tactics Room Flooring	3	20	MRLEC Operations	The MRLEC Building was designed with a defensive tactics training room where officers can practice physical control of others and hand to hand fighting. The original plans called for a padded floor but was removed for an unknown reason		\$6,000					\$6,000		\$6,000	C
207	MRLEC	MRLEC Security Upgrades	1	15-Oct	MRLEC Operations	During the Police Department Accreditation, the accreditation assessors identified security weaknesses in certain areas such as: Property Room, Forensic Computer Laboratory, and weapons storage.	\$20,000						\$20,000		\$20,000	C
207	MRLEC	Parking Lot Sealing and Striping	1	5	MRLEC Operations	Seal and Stripe MRLEC Parking Lots - Lease agreement states that parking lot will be repainted every 5 years				\$10,000			\$10,000		\$10,000	C
TOTAL							\$20,000	\$26,000	\$0	\$10,000	\$10,000	\$0	\$66,000	\$0	\$66,000	

298	Downtown Development Authority	Parking Lot Redevelopment	1	20	DDA Revenues	The DDA is exploring opportunities to purchase additional property and redevelop the property into additional parking.	\$200,000						\$200,000		\$200,000	PC
298	Downtown Development Authority	Downtown Parking Study	3	5	DDA Revenues	With increased commercial and residential occupancy, the demand for parking has increased.	\$30,000						\$30,000		\$30,000	C
298	Downtown Development Authority	Wayfaring signage	3	15	DDA Fund & Grants	Installation of directional signs in the downtown area	\$25,000						\$25,000		\$25,000	C
TOTAL							\$255,000	\$0	\$0	\$0	\$0	\$0	\$255,000	\$0	\$255,000	

296	LDFA	Oliver Drive Extension	4	25	LDFA reserves and possible Bond	Extend Oliver Dr to Udell Property			\$400,000				\$400,000		\$400,000	PC
296	LDFA	Additional Land Purchase	3	100	LDFA reserves and possible Bond	Purchase of additional land for industrial park expansion.	\$500,000						\$500,000		\$500,000	C
TOTAL							\$500,000	\$0	\$400,000	\$0	\$0	\$0	\$900,000	\$0	\$900,000	

247	NE NIA	Land Bank Development Project	3	30	NIA TIF Capture	Extension of sewer, electric, fiber, and street to Land Bank owned property	TBD	TBD					\$0		\$0	PC
247	NE NIA	Forest St. Extension	3	30	NIA TIF Capture	Extension of sewer, electric, fiber, and street to connect Forest and O'Keefe		TBD					\$0		\$0	PC
TOTAL							\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

248	S NIA	Phase 2	2	30	S NIA TIF Capture	Extension of sewer, electric, fiber, streets, etc. to add or create buildable lots	TBD						\$0		\$0	PC
248	S NIA	Post Phase 2 Work	4	30	S NIA TIF Capture	Extension of sewer, electric, fiber, streets, etc. to add or create buildable lots			TBD				\$0		\$0	PC
TOTAL							\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

588	DART	Bus Replacement	2	7	Fully funded by State and Federal Funds	Replace Bus 15		\$0					\$0	\$70,000	\$70,000	C
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636	Data Processing	Server Upgrade	2	7	Fund Reserve	Purchase a server and required licenses to replace older outdated server			\$10,000				\$10,000		\$10,000	C
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570	FiberNet	FiberNet Outside System Plant Installation	1	30	Inter-Fund Loans	Within the Marshall City limits, engineer and construct the fiber backbone, laterals/spurs, services, and the associated electronic equipment to provide ultra high speed (data only) internet service availability to all City residential, commercial, and industrial customers.	\$25,000						\$25,000		\$25,000	C
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CAPITAL IMPROVEMENT PLAN FY2020

FUND	Department	Project Title	Priority Ranking	Estimated Useful Life	Source of Funding	Project Narrative/Purpose	2020-2021 Expenditure	2021-2022 Expenditure	2022-2023 Expenditure	2023-2024 Expenditure	2024-2025 Expenditure	2025-2026 Expenditure	City Expenditure	Other Funds or Grant Share	Total Expenditure	Council - C Planning Council PC
582	Electric	Replace Hospital Circuit Underground exit cables at the South Substation	1	40 yrs.	Electric Fund	Underground electric cable has a normal life expectancy of 40 years. Substation exits are a critical component of the electric system. The High School Circuit out of the South Substation is the normal electric source to the high school, Oaklawn Hosp. and 250 residential customers in Northeast Marshall and is over 40 years old. The cables should be replaced before cable failures start to develop.		\$200,000					\$200,000		\$200,000	C
582	Electric	Replace Tie 1 and 2 underground cable	2	40 years	Electric Fund	A portion of the two main express feeder cables from Pearl St. Substation to the Powerhouse are underground and in a duct system. They have been in service for 35 years and have met their life expectancy. The feeder cables are the main source of power to the City's electric load and are the connection to the grid for the City's internal generation. Because they are a critical component of the electric system the cables should be modernized.			\$700,000	\$700,000			\$1,400,000		\$1,400,000	C
582	Electric	Repair Brick (re-tuck joints & seal)	1	50	Electric Fund	General maintenance of the brick structures. This is a historical site.	\$70,000						\$70,000		\$70,000	C
582	Electric	Replace Windows	3	50	Electric Fund	Existing windows are the original single pane steel framed and not energy efficient. Many of the window sills and frames are deteriorated to the point that water is coming in and further damaging the building.			\$50,000	\$50,000			\$100,000		\$100,000	C
582	Electric	Michigan Pure Med (MPM) Phase III	1	50	Electric Fund - Revenue Bond	Engineer, design, and construct a new 100 MVA electric substation in the industrial park for the phase 3 & 4 expansion of the MPM facility	\$500,000	\$2,000,000	\$3,000,000	\$500,000			\$6,000,000		\$6,000,000	PC
582	Electric	Pearl St. Substation 7.2/12.5 KV Upgrade	2	50	Electric Fund - Revenue Bond	Modernize obsolete 7.2/12.5 KV cubicle breaker and bus systems with open-air system to improve operations and increase safety			\$1,000,000				\$1,000,000		\$1,000,000	C
582	Electric	Pole Replacement and Line Reconstruction	2	50	Electric Fund	Most of the older poles in the City of Marshall are Creosote treated poles and have a life expectancy of 30 - 40 years. Creosote, is not environmentally acceptable by today's standards. In most recent history, the City has purchased Pent and CCA treated poles. Many of the poles in the City of Marshall's electric system are older than 60 years and are in need of replacement. The plan is to replace several poles and conductor (if needed) per year to get the poles in the system more environmentally friendly and safe.	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000		\$200,000		\$200,000	C
582	Electric	Kalamazoo River Dam Project	1	50	Electric Fund - Bond	The FERC is requiring that all trees, stumps and root systems be removed from the earthen embankment between the spillway's. This will require a geotechnical investigation be completed to determine to what extent the embankment must be excavated and replaced. Project expenditures will be determined by City Council	\$1,250,000	\$1,250,000	\$500,000				\$3,000,000		\$3,000,000	C
582	Electric	AMI Project	2	30	Electric Fund - Bond	Construct and implement AMI system in coordination with Water and Wastewater	TBD						\$0		\$0	C
582	Electric	Waldon Pond Underground Replacement	2	40	Electric Fund	Replace 40 year old underground electric system in the Waldon Pond Apartment Complex that services approximately 200 customers	\$140,000						\$140,000		\$140,000	C
582	Electric	Circuit Upgrade	2	50	Electric Fund	Partial Conversion of 4kv System to 12kv. This will relieve the heavily loaded 4kv system and reduce line losses.		\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000		\$1,250,000	C
TOTAL							\$2,000,000	\$3,740,000	\$5,540,000	\$1,540,000	\$290,000	\$250,000	\$13,360,000	\$0	\$13,360,000	
210	Farmer's Market	Farmer's Market Pavillion	4	25	Farmer's Market/Grants	Pavillion to cover a portion of the Farmer's Market area in the Green St. parking lot		\$0					\$0	\$150,000	\$150,000	PC
101	Fire	Fire Department Training Structure/Stairs	4	50	General Fund	The Fire Station was designed and built to accommodate a set of stairs on the outside of the hose tower. These stairs would enable firefighters the ability to train on rappelling, working with ropes, and elevated training activities					\$100,000		\$100,000		\$100,000	C

CAPITAL IMPROVEMENT PLAN FY2020

FUND	Department	Project Title	Priority Ranking	Estimated Useful Life	Source of Funding	Project Narrative/Purpose	2020-2021 Expenditure	2021-2022 Expenditure	2022-2023 Expenditure	2023-2024 Expenditure	2024-2025 Expenditure	2025-2026 Expenditure	City Expenditure	Other Funds or Grant Share	Total Expenditure	Council - C Planning Council PC
101	Fire	Confined Space Rescue Equipment	1	15	General Fund	Confined space air cart, hoses, and other equipment should be replaced due to age. The composite spun Confined Space SCBA tank has a 15 year lifespan and will expire June 2023			\$20,000				\$20,000		\$20,000	C
101	Fire	Upgrade to Fire Apparatus and Equipment	1	20	General Fund	Our current 2.5" hose nozzles are heavy and approximately 50 years old. Modern nozzles are much lighter and will reduce fire fighter fatigue during fire operations. This request will replace 5 nozzles	\$11,000						\$11,000		\$11,000	C
101	Fire	Water Softner	2	15	General Fund	The Fire Station was designed to have a water softner but during construction, was never installed which is damaging equipment	\$8,000						\$8,000		\$8,000	C
101	Fire	Extrication Rescue Equipment	3	20	General Fund	Newer stabilizing jacks can be rapidly deployed and would provide significantly better support stabilizing vehicles involved in a crash. These stabilizing jacks would connect to current hydraulic systems that are on the firetrucks	\$5,200						\$5,200		\$5,200	C
101	Fire	Structural Fire Fighting Protective Clothing Purchase	1	10	General Fund	With our turn-out gear being quickly outdated and non-compliant, it is imperative to set up a program to not only keep our fire fighters in current gear but to lessen the financial burden of having to make a one time purchase. Each set of turnout gear has an estimated life of 10 yrs.	\$16,000	\$12,800	\$13,000				\$41,800		\$41,800	C
TOTAL							\$40,200	\$12,800	\$33,000	\$0	\$100,000	\$0	\$186,000	\$0	\$186,000	

536	Marshall House	Apartment Remodeling	2	15	Marshall House Fund - HUD Reserves	Remove old and replace with new cabinets, countertops and floor coverings with vinyl base. Current items from original construction in 1979. Based on 4 units/year	\$88,000	\$88,000					\$176,000		\$176,000	C
536	Marshall House	Sidewalk Replacement	3	40	Marshall House Fund	Allowance for replacement of deteriorated concrete sidewalk (10% replacement)			\$29,400				\$29,400		\$29,400	C
536	Marshall House	Front Entry Phone & Video Upgrade	3	30	Marshall House Fund	Upgrade of secured front door phone entry system to include enhanced video identification. Install new phone panel and security pod scanner for entry into the building. Install video screens in each unit for visual identification of caller or visitor							\$0	\$150,000	\$150,000	C
536	Marshall House	Window Repair/Water Infiltration	3	40	Marshall House Fund	Replace and repair the flashing on all windows		\$250,000	\$250,000				\$500,000		\$500,000	C
536	Marshall House	Landscape Improvements	3	20	Marshall House Fund	The Landscaping around the building and grounds is old and outdated		\$8,000	\$8,000	\$8,000			\$24,000		\$24,000	C
536	Marshall House	Concrete Pad	4	20	Marshall House Fund	8'X8' Concrete Pad for Recycle Totes		\$5,000					\$5,000		\$5,000	C
536	Marshall House	Audio System for Community Room	4	20	Marshall House Fund	Tenants are asking that the Audio System in the Community Room be upgraded	\$7,000						\$7,000		\$7,000	C
536	Marshall House	Replace Boilers	1	10	Marshall House Fund	There are 3 boilers at Marshall House and have reached their life expectancy	\$20,000				\$20,000	\$20,600	\$60,600		\$60,600	C
536	Marshall House	Renovation of Salon	4	20	Marshall House Fund	The salon and its equipment have long outlived its estimated useful lifespan.							\$0		\$0	C
536	Marshall House	Window Treatments	4	10	Marshall House Fund	The tenants would like to see uniform window treatments in all units. This would make the building more aesthetically pleasing from the outside.		\$11,000					\$11,000		\$11,000	C
536	Marshall House	Replace Pole Mounted Lighting on walkways	2	30	Marshall House Fund	Replace inefficient pole mounted lighting along pedestrian walkways			\$32,000				\$32,000		\$32,000	C
536	Marshall House	Replace Water Softeners	3	10	Marshall House Fund	The water softeners will be exceeding their useful lifespan in fifteen years and will need to be replaced.		\$8,000					\$8,000		\$8,000	C
TOTAL							\$115,000	\$370,000	\$319,400	\$8,000	\$20,000	\$20,600	\$853,000	\$150,000	\$1,003,000	

661	Motor Pool	2021 Purchases	3	Variable	Motor Pool	Three (3) Zero Turn Mowers, M-4 Police Vehicle, WW Pickup, Tool-Cat, Forklift, Small Dump, Pool Vehicle.	\$229,000						\$229,000		\$229,000	C
661	Motor Pool	Leaf Collection Equipment	2	10	Motor Pool	Leaf Collection "Clam Buckets"	\$35,000						\$35,000		\$35,000	C

CAPITAL IMPROVEMENT PLAN FY2020

FUND	Department	Project Title	Priority Ranking	Estimated Useful Life	Source of Funding	Project Narrative/Purpose	2020-2021 Expenditure	2021-2022 Expenditure	2022-2023 Expenditure	2023-2024 Expenditure	2024-2025 Expenditure	2025-2026 Expenditure	City Expenditure	Other Funds or Grant Share	Total Expenditure	Council - C Planning Council PC
661	Motor Pool	Front End Loader	2	20	Motor Pool	Replace 1994 Front End Loader	\$184,000						\$184,000		\$184,000	C
661	Motor Pool	2022 Purchases	3	Variable	Motor Pool	M-5 Police Vehicle, Three (3) Pickups, One Zero Turn Mower		\$132,000					\$132,000		\$132,000	C
661	Motor Pool	2023 Purchases	3	Variable	Motor Pool - Lease to Own	Purchase of several vehicles for replacement of aging vehicles. Also includes several large vehicles using a 5 yr lease to own			\$880,000				\$880,000		\$880,000	C
661	Motor Pool	2024 Purchases	3	Variable	Motor Pool	Purchase several vehicles				\$79,000			\$79,000		\$79,000	C
661	Motor Pool	2025 Purchases	3	Variable	Motor Pool	Purchase several vehicles					\$210,000		\$210,000		\$210,000	C
TOTAL							\$448,000	\$132,000	\$880,000	\$79,000	\$210,000	\$0	\$1,749,000	\$0	\$1,749,000	

101	Parks	Shearman Park Senior Exercise Equipment	3	20	General Fund/ Misc Grants	Purchase and install senior exercise equipment	\$0						\$0	\$15,000	\$15,000	C
101	Parks	Phase V Riverwalk Design	4	30	Local Grants 100%	Design the next phase of Kalamazoo Riverwalk extending from Kalamazoo Ave. westerly to Pearl St .sub-station area.				\$0			\$0	\$37,500	\$37,500	PC
101	Parks	Repair Brooks Fountain	2	20	General Fund/ Misc Grants	The Brooks Fountain is in need structural repairs	TBD						\$0		\$0	C
101	Parks	Ketchum Park Project 2 (Sidewalks & additional sitework)	2	40	Various Grants	Ketchum Park Project 2 (Sidewalks & additional sitework)	\$0						\$0	\$25,000	\$25,000	PC
101	Parks	Ketchum Park Project 3	3	40	Grants	Ketchum Park Project 3			\$0				\$0	\$150,000	\$150,000	PC
TOTAL							\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$227,500	\$227,500	

101	Police	800 Mghz Radio Replacement	1	12	General Fund	Start to replace 800 MgHz Police radios that were originally purchased in 2006	\$16,000	\$16,000	\$25,000	\$25,000	\$25,000		\$107,000		\$107,000	C
101	Police	Vehicle Changeover	2	5	General Fund	To Equip M-7 with graphics, lights, sirens, radios, and other equipment				\$15,000			\$15,000		\$15,000	C
101	Police	Vehicle Changeover	2	5	General Fund	To Equip M-5 with graphics, lights, sirens, radios, and other equipment			\$4,000				\$4,000		\$4,000	C
101	Police	Vehicle Changeover	2	5	General Fund	To Equip M-4 with graphics, lights, sirens, radios, and other equipment	\$17,000						\$17,000		\$17,000	C
101	Police	Vehicle Changeover	2	5	General Fund	To Equip M-6 with graphics, lights, sirens, radios, and other equipment			\$17,000				\$17,000		\$17,000	C
101	Police	Vehicle Changeover	2	5	General Fund	To Equip M-1 with graphics, lights, sirens, radios, and other equipment		\$15,000					\$15,000		\$15,000	C
101	Police	Vehicle Changeover	2	5	General Fund	To Equip new vehicles with graphics, lights, sirens, radios, and other equipment M-2 & M-5	\$0	\$12,000	\$12,000				\$24,000		\$24,000	C
101	Police	Bullet Resistant Vest Replacement	2	5	General Fund	Department policy is to replace BR Vests every five years	\$5,500						\$5,500	\$5,500	\$11,000	C
TOTAL							\$38,500	\$43,000	\$58,000	\$40,000	\$25,000	\$0	\$204,500	\$5,500	\$210,000	

208	Recreation	Replacement of Athletic Field Light System	2	30	Recreation Fund	The current lights on diamond #1 & #2 are approaching the end of their expected life. The entire system should be replaced.			\$200,000				\$200,000		\$200,000	C
208	Recreation	Pickleball Courts	3	10	Enbridge Grant/Rec Fund	Construct new pickleball courts at City owned park					\$0		\$0	\$25,000	\$25,000	C
208	Recreation	Canoe/Kayak Trailer and Storage Systems	3	5	Enbridge Grant/Rec Fund	Three 2 person kayaks, 18 ft. trailer, 1 garage door opener		\$6,400					\$6,400		\$6,400	C
208	Recreation	Seal Coating Athletic Field Parking Lot & Pathways. Striping of Parking Lot	2	3-5	Recreation Fund	Seal Coating Athletic Field Parking Lot & Pathways is considered routine maintenance.	\$20,000					\$20,000	\$40,000		\$40,000	C

CAPITAL IMPROVEMENT PLAN FY2020

FUND	Department	Project Title	Priority Ranking	Estimated Useful Life	Source of Funding	Project Narrative/Purpose	2020-2021 Expenditure	2021-2022 Expenditure	2022-2023 Expenditure	2023-2024 Expenditure	2024-2025 Expenditure	2025-2026 Expenditure	City Expenditure	Other Funds or Grant Share	Total Expenditure	Council - C Planning Council PC
208	Recreation	Roofing - Athletic Field Concession/Restroom Building	3	25	Recreation Fund/Local Grants	Replacement of shingles on Concession/Restroom Building.				\$15,000			\$15,000		\$15,000	C
208	Recreation	Re-Crown Diamonds	2	3	Recreation Fund/Local Grants	Laser re-crown, new batters boxes, new pitching mounds				\$0			\$0	\$45,000	\$45,000	C
208	Recreation	Dug-Outs, Diamond #1 & #2	3	25	Recreation Fund/Local Grants	Dug-outs for diamonds #1 & #2 can provide additional safety and protection to players while separating from spectators which is desired for tournament/league play. This will add a professional element to the facility and may help to expand programming/rentals.					\$0		\$0	\$20,000	\$20,000	C
208	Recreation	Dug-Outs, Diamond #3 & #4	3	25	Recreation Fund/Local Grants	Dug-outs for diamonds #3 & #4 can provide additional safety and protection to players while separating from spectators which is desired for tournament/league play. This will add a professional element to the facility and may help to expand programming/rentals.					\$0		\$0	\$20,000	\$20,000	C
208	Recreation	Recreation Athletic Facility	3	30	Grants/Fund Raising	Construction of a Recreation Center that would include 2 basketball courts, community room, etc						\$4,000,000	\$4,000,000		\$4,000,000	PC
208	Recreation	Athletic Field Fencework	2	30	Recreation Fund	Improve and replace existing fencework and backstops at the Athletic Field. Current fencing is old and in bad shape					\$0		\$0	\$40,000	\$40,000	C
TOTAL							\$20,000	\$6,400	\$200,000	\$15,000	\$0	\$4,020,000	\$4,261,400	\$150,000	\$4,411,400	

202	Major Streets	Maintenance - Crack Filling	2	5	Act 51	Crack Filling	\$9,500		\$12,000	\$12,000	\$12,000	\$12,000	\$57,500		\$57,500	C
202	Major Streets	Full Depth Milling and Resurfacing	2	15	Act 51	Full depth mill and resurface		\$40,000	\$50,000	\$50,000	\$50,000	\$50,000	\$240,000		\$240,000	C
202	Major Streets	Mansion from Madison to Michigan Ave & East Dr./North Dr. from Michigan Ave to Madison	2	15	Small Urban Grant	Mill and overlay	\$412,000						\$412,000	\$375,000	\$787,000	C
202	Major Streets	2" Milling and Resurfacing	2	15	Act 51	2" mill and overlay	TBD	TBD	TBD	TBD	TBD	TBD	\$0		\$0	C
203	Local Streets	Maintenance - Crack Filling	2	5	Act 51	Crack Filling	\$6,000	\$5,000	\$6,000	\$6,000	\$6,000	\$6,000	\$35,000		\$35,000	C
203	Local Streets	Full Depth Milling and Resurfacing	2	15	Act 51	Full depth mill and resurface	\$50,000	TBD	TBD	TBD	TBD	TBD	\$50,000		\$50,000	C
203	Local Streets	1.5" Milling and Resurfacing	2	15	Act 51	1.5" Mill and Resurface	\$157,000	\$87,000	\$80,000	\$80,000	\$80,000	\$80,000	\$564,000		\$564,000	C
TOTAL							\$634,500	\$132,000	\$148,000	\$148,000	\$148,000	\$148,000	\$1,358,500	\$375,000	\$1,733,500	

590	Wastewater	CityWorks Asset Management Implementation	1	25	Wastewater Fund	Cityworks CMMS Implementation for Water, Wastewater, and DPW asset tracking. Installation of software, training, track assets, rate assets, and work order system	\$50,000						\$50,000		\$50,000	C
590	Wastewater	Water Meter Upgrade	3	30	Wastewater Fund	Change out and upgrade all water meters in the city. New meter will be read automatically.	\$750,000						\$750,000		\$750,000	C
590	Wastewater	Chlorine & Sulfur Dioxide Feed System Upgrade	1	10	Wastewater Fund	Current feed system has been in use for more than 20 years, and components are becoming obsolete and annual maintenance is getting expensive. New system can be serviced by Wastewater Staff	\$10,000						\$10,000		\$10,000	C
590	Wastewater	Channel Monster Cartridge Replacement	2	5	Wastewater Fund	It is recommended by the manufacturer to replace the cutter cartridge in the Channel Monster every five years.	\$40,000						\$40,000		\$40,000	C
590	Wastewater	Muffin Monster cartridge replacement	2	5	Wastewater Fund	It is recommended by the manufacturer to replace the cutter cartridge in the in-line Muffin Monster every five years. We have three of these units.			\$40,000				\$40,000		\$40,000	C
590	Wastewater	Sewer Lining	1	30	Wastewater Fund	Project will line sewers which have experienced failure and root penetration.	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000		\$300,000		\$300,000	C
590	Wastewater	New Sludge Thickening/De-watering Process	3	20	Wastewater Fund	The current equipment will be 20 years old and the polymer agent used in the process is no longer produced. A suitable replacement is not expected. We have enough polymer to last about 4 years. With a new system, Class A biosolids may be achieved.			\$500,000				\$500,000		\$500,000	C

CAPITAL IMPROVEMENT PLAN FY2020

FUND	Department	Project Title	Priority Ranking	Estimated Useful Life	Source of Funding	Project Narrative/Purpose	2020-2021 Expenditure	2021-2022 Expenditure	2022-2023 Expenditure	2023-2024 Expenditure	2024-2025 Expenditure	2025-2026 Expenditure	City Expenditure	Other Funds or Grant Share	Total Expenditure	Council - C Planning Council PC
590	Wastewater	Clarifier Rehabilitation	3	25	Wastewater Fund - Possible Bonds	Rehabilitate concrete and steel structures in each of 4 clarifiers due to age and corrosion. Rehab/Replace clarifier drive mechanisms due to age and wear. Coat all concrete surfaces with marine grade coating.	\$325,000	\$325,000		\$325,000	\$325,000		\$1,300,000		\$1,300,000	C
TOTAL							\$1,235,000	\$385,000	\$600,000	\$385,000	\$385,000	\$0	\$2,990,000	\$0	\$2,990,000	C

591	Water	Line water main on Cosmopolitan	2	50	Water Fund - Bond	The project will be fire hydrant replacement and water main lining using new technology.	\$200,000						\$200,000		\$200,000	C
591	Water	Water Main S. Marshall Ave.	3	100	Water Fund	Replace existing 4" cast iron with 8" pipe on S. Marshall between Green St. and Raymond.					\$465,000		\$465,000		\$465,000	C
591	Water	Replace 6" Water Main on Hughes St. with 8" Water Main	3	100	Water Fund - South NIA	Replace 6" water main with 8" water main on Hughes St. between S. Marshall and S. Kalamazoo. This is dependent on the development by the South NIA	\$0						\$0	\$450,000	\$450,000	C
591	Water	Replace 6" Water Main on S. Kalamazoo with 8" Water Main	3	100	Water Fund - South NIA	Replace 6" water main with 8" water main on S. Kalamazoo. between Pearl St. and Circle Dr. This is dependent on the development by the South NIA	\$0						\$0	\$420,000	\$420,000	C
591	Water	Replace Water Main Rose and Oak	3	100	Water Fund - South NIA	Replace 6" water main on Rose St. between Circle Dr. and Oak St. This is dependent on the development by the South NIA	\$0						\$0	\$250,000	\$250,000	C
591	Water	New 600k Water Tower	2	50	Water Fund -Bond	Install new 600,000 gallon water tower at the MRLEC site. Contingent on North Brewer St. Development		TBD					\$0		\$0	PC
591	Water	Water Main replacement Jefferson St	1	100	Water Fund	Replace 2 sections of 4" cast iron on Jefferson St between Mansion and Michigan - also between Hanover and Green	\$150,000						\$150,000		\$150,000	C
591	Water	Well Probe Installation on Wells 1-4	1	10	Water Fund	The City is exploring the possibility of pumping more ground water from our current well field on E. Green St. Pumping more water could put us under the direct influence of surface water from Rice Creek or the Kalamazoo River. These probes will be installed in each well casing to monitor ground water levels, temperature, Ph, turbidity, and conductivity. These are all the parameters spelled out in a long term monitoring plan that has been sent to the State of Michigan	\$35,000						\$35,000		\$35,000	C
591	Water	Water Plant Engineering Study	1	50	Water Fund	The Water Treatment Plant was built in 1964 and updated in 1996 to its current capacity of 3.86 MGD. An engineering study would let us know if rehabilitation of the existing plant or a new water plant would be the best upgrade to infrastructure to fit the needs of the City	\$75,000						\$75,000		\$75,000	C
591	Water	Water Reliability Study	1	5	Water Fund	It is required by EGLE that every 5 years a water reliability study be completed and submitted to EGLE	\$23,000						\$23,000		\$23,000	C
591	Water	Cityworks Implementation	1	25	Water Fund	Cityworks CMMS Implementation for Water, Wastewater, and DPW asset tracking. Installation of software, training, track assets, rate assets, and work order system	\$50,000						\$50,000		\$50,000	C
591	Water	Replace aging 6" water main on W. Prospect	1	100	Water Fund - Bond	Replace aging 6" water main on W. Prospect between Kalamazoo and Mulberry and from between Linden and Verona.			\$360,000				\$360,000		\$360,000	C
591	Water	Water Meter AMI Project	3	20	Water Fund-Bond	Change out and upgrade all water meters in the city. New meters will be read automatically.	\$750,000						\$750,000		\$750,000	C

TOTAL							\$1,283,000	\$0	\$360,000	\$0	\$465,000	\$0	\$2,108,000	\$1,120,000	\$3,228,000
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GENERAL FUND TOTALS							\$296,700	\$98,800	\$101,000	\$50,000	\$125,000	\$0	\$671,500	\$233,000	\$904,500
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Glossary of Governmental Financial Terms

The Annual Budget contains terminology that is unique to public finance reporting and budgeting. To assist the reader of the Annual Budget, this budget glossary is included.

A

Accounts Payable. Amounts owed to others for goods and services received and assets acquired.

Accounts Receivable. Amounts due from others for goods furnished and services rendered. Such amounts include reimbursements earned and refunds receivable.

Accrual Basis of Accounting: A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.

Activity. A specific line of work carried on by a governmental unit in order to perform its function as specified by constitutional, statutory, or administrative fiat which specific expenses/expenditures are recorded.

Ad Valorem: According to value. "A method of taxation using the value of the item taxed to determine the amount of tax.

Allocation. A part of a lump-sum appropriation which is designated for expenditure by specific organizational units and/or for special purposes, activities or objects.

Allotment. A portion of an appropriation set aside for use during a certain period or for a particular purpose.

American Municipal Power, Inc.(AMP). A corporation established to provide sources of power to participating organizations.

Appropriation. An authorization granted by the constitution or City Council to make expenditures or to incur obligations for a specific purpose. An appropriation is usually limited in amount and as to the time when it may be spent, normally calendar or fiscal year.

Appropriation Line Item (ALI). The specific purpose of appropriations as authorized by law and accounted for within its fund.

Assessed Valuation: The estimated value placed upon real and personal property by the assessor. In Michigan, the assessed value is required to be at 50% of true cash value.

Asset. Any item of economic value owned by a governmental unit. The item may be physical in nature (tangible) or a right to ownership (intangible) that is expressed in terms of cost or some other value.

Audit. The examination of some or all of the following items: documents, records, reports, systems of internal control, accounting procedures, and other evidence, for one or more of the following purposes: (a) determining the propriety, legality, and mathematical accuracy of proposed or consummated transactions; (b) ascertaining whether all transactions have been recorded; and (c) determining whether transactions are accurately reflected in the accounts and in the statements drawn therefrom in accordance with accepted accounting principles.

NOTE: The term "audit" is sometimes applied to the examination of a single transaction; for example, the audit of an invoice; that is, the checking of an invoice and supporting evidence for the purpose of approving the invoice for payment and properly reflecting the transaction in the accounts. This is referred to as preaudit. On the other hand, even a limited special audit involves the examination of documents, records, reports, systems of internal control, and other evidence. The term "audit" is, thus, of little significance when used without a modifier.

B

Balanced Budget. A budget in which revenue and use of fund balance/fund equity is equal to or greater than expenses/expenditures in a fiscal period.

Baseline Revenue. Total revenue excluding revenue derived from one-time revenue items and tax structure changes. One-time revenue items typically include such things as an accounting change that results in a one-time revenue gain during the period when the change is implemented or a one-time transfer of revenue from one fund to another fund. Tax structure changes include tax rate increases or decreases, and additions to or subtractions from the base of a tax.

Budget. A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. NOTE: The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to City Council for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the legislature. The term is also sometimes confused with the budget document.

Budget Year. The fiscal year for which the budget is being considered; the fiscal year following the current year.

C

CAFR. See Comprehensive Annual Financial Report.

Capital Outlay. A disbursement of money which results in the acquisition of or addition to fixed assets, i.e., land acquisition, building and construction, infrastructure improvements, and renovation.

Carry-Forward. A portion or total of the unspent balance of an appropriation that is made available for expenditure in the succeeding fiscal year.

CIP: Abbreviation for Capital Improvement Plan.

Comprehensive Annual Financial Report (CAFR). The official annual financial report of the City.

Consumer Price Index (CPI). A measure of the average change in prices over time in a fixed market basket of goods and services typically purchased by consumers. The CPI for all urban consumers covers about 80% of the total population.

Cost-Benefit Analysis. An analytical technique that compares the social costs and benefits of proposed programs or policy actions. All losses and gains experienced by society are included and measured in dollar terms. The net benefits created by an action are calculated by subtracting the

losses incurred by some sectors of society from the gains that accrue to others. Alternative actions are compared to choose one or more that yield the greatest net benefits, or ratio of benefits to costs.

The inclusion of all gains and losses to society in cost-benefit analysis distinguishes it from cost-effectiveness analysis, which is a more limited view of costs and benefits.

Cost-Effectiveness Analysis. An analytical technique used to choose the most efficient method for achieving a program or policy goal. The costs of alternatives are measured by their requisite estimated dollar expenditures. Effectiveness is defined by the degree of goal attainment, and may also (but not necessarily) be measured in dollars. Either the net effectiveness (effectiveness minus costs) or the cost effectiveness ratios of alternatives are compared. The most cost-effective method chosen may involve one or more alternatives.

Countercyclical. Actions aimed at smoothing out swings in economic activity. Countercyclical actions may take the form of monetary and fiscal policy (such as countercyclical revenue sharing or jobs programs). Automatic (built-in) stabilizers have a countercyclical effect without necessitating changes in governmental policy.

Current Year. The fiscal year in progress.

D

Debt Service: The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Deficit. The excess of liabilities and reserves of a fund over its assets.

Department: An administration or financial division of the City. Departments within the budget are City Manager, Public Works, Clerk, etc.

Depreciation: A noncash expense that reduces the value of an asset as a result of use, age, or obsolescence. Most assets lose their value over time and must be replaced at the end of their useful life.

Downtown Development Authority (DDA) . A tax increment finance authority (TIFA) that is permitted to collect a portion of the tax that is applicable to units located within the Downtown Development District.

E

Encumbrance. A commitment related to unperformed contracts for goods and services which is recognized as a reservation of fund balance for financial reporting purposes.

Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedule for these services are established from time to time, to ensure that revenues are adequate to meet all necessary expenditures.

Equipment. Durable goods such as computers, desks, chairs, or cars.

Expenditures. Payments against appropriations that reduce the cash balance after legal requirements have been met. A fiscal year's expenditures are payments actually made in that fiscal year, regardless of the City's fiscal year in which the appropriations were reserved or encumbered for such payments.

F

FTE. See Full-time Equated Position.

FY. Abbreviation for fiscal year.

Fiscal Year (FY). A 12-month accounting period that may not coincide with the calendar year. For the City of Marshall, the fiscal year begins July 1 and ends June 30. The year's title comes from the date that it ends, thus the fiscal year beginning July 1, 2015 and ending June 30, 2016 is fiscal year 2016.

Fixed Charges. Repetitive expenditures of which the amounts are more or less constant. These may repeat at various intervals, weekly, monthly, annually, etc. Examples are insurance premiums, contributions to pensions, and land and building rentals.

Full-time Equated (FTE) Position. Full-time equated (FTE) position in the classified service of City government. One full-time equated position is based on 2,080 work hours (26 two-week pay periods times 80 hours).

Fund. In governmental accounting a fund may be described as representing a distinct phase of the activities of government and is controlled by a self-balancing group of accounts in which all of the financial transactions of the particular phase are recorded. NOTE: A fund is both a sum of resources and an independent accounting entity. A self-balancing group of accounts must be provided for each fund to show the assets and other resources, on one hand, and obligations, surplus, and other credits, on the other. Accounts must also be set up to permit the identification of revenues and expenditures and receipts and disbursements with the fund to which they apply. Although the General Fund is available for all legally authorized purposes, the definition also applies to it, for the fund can be used for governmental purposes only and expenditures cannot be made from it without legal authorization.

Fund Balance. Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources).

G

GAAP: Abbreviation for Generally Accepted Accounting Principles.

Grant. In governmental terminology, a contribution to or from a unit of government for specific or general purposes. This may take the form of donations, bequests, payments to or for local units, aid, reimbursements, etc.

General Fund (GF). The City General Fund covers all appropriation, expenditure and receipt transactions, except those for which special or statutory requirements demand separate fund accounting. Most of the traditional City services are included in the General Fund.

The accounts of the General Fund reflect the major share of the City's fiscal transactions. It is the predominant element in the annual budget review and enactment from the viewpoints of both appropriations and taxes. This is evidenced by the frequent identification of the "General" Fund with

the City of Marshall as a whole. The General Fund is financed by what are defined as general purpose and restricted revenues. General purposes are self-explanatory. Restricted revenues are those resources that, by statute, charter, ordinance, contract or agreement, are reserved to specific purposes, and expenditures that are limited by the amount of revenue realized.

GF. Abbreviation for General Fund.

GFOA: Abbreviation for Government Finance Officers Association.

H

Headlee Amendment. Sections 25-34 (Article IX) provisions of the Michigan Constitution of 1963; also known as the Tax Limitation Amendment of 1978.

I

Internal Service Fund. Internal service funds are those employed to finance industrial, commercial, and service activities of the City, the expenses of which are to be met by operating income; or to finance supply inventories for City departments. An example of an internal service fund would be Motor Pool, which owns and maintains various vehicles and equipment and rents such vehicles and equipment to City departments based on a predetermined rate schedule.

L

Lapse. Appropriated amounts that are unspent or unobligated at the end of a fiscal year; appropriations are automatically terminated at the end of a fiscal year unless otherwise provided by law, or a purchase order is left open into the next fiscal year.

Liabilities. Amounts owed for items received, services rendered, expenses incurred, assets acquired, construction performed (regardless of whether invoices have been received), and amounts received but as yet unearned. Included are amounts owed for goods in the hands of contractors under the constructive delivery concept (when the records of the agency provide such information), and amounts owed under grants, pensions, awards, and other indebtedness not involving the furnishing of goods and services. The two classifications occurring most frequently are the following- Long Term (payment due in excess of the current fiscal year); and Short Term (payment due in the current year).

Liabilities - Current: Liabilities that will be due within a short time (usually one year or less) and that are to be paid out of current assets. Includes all amounts owed on the basis of invoices or other evidence of receipt of goods and services, other amounts owed for the purchase of goods and services even if not "due and payable", and deferred income (received but not earned).

Local Development Finance Authority (LDFA). A tax increment finance authority (TIFA) created to allow for the collection of a portion of the tax collected within the taxing district.

LONG-TERM AND UNFUNDED LIABILITIES:

Liabilities that will not be due for a comparatively long time (usually more than one year). However, as they come within the one-year range, and are to be paid, such liabilities become current. Includes bonded debt, notes payable, and liabilities that will not become obligations until a later time (e.g., accrued annual leave in the case of appropriation accounts).

Line Item. An entry in an appropriations act which provides for expenditure authorization to an individual general ledger account.

Lump Sum Appropriation. An appropriation made for a stated purpose, or for a named department or program without specifying further the amounts that may be spent for specific activities or for particular objects of expenditure.

M

Management Plan. A document developed by a department consisting of program descriptions, financial needs, program alternatives, and performance data; used to develop the Manager's budget proposal.

Michigan South Central Power Agency (MSCPA). An Agency consisting of five member municipalities organized to provide power to those member's customers. Marshall is a 24% owner in the Agency.

Millage: A rate of taxation expressed as mills per dollar.

Municipal Employee's Retirement System (MERS). The retirement system that covers all active City employees.

N

Negative Appropriations. An appropriation consisting of negative dollar amounts which has as its purpose the reduction of appropriation expenditures of funds that have already been appropriated.

O

Obligations. Amounts that the City may be required legally to meet out of its resources at a particular date.

Operating Budget. A budget that applies to all outlays other than capital outlays.

Operating Expenditures. In the City's accounting procedures, all charges incurred during a fiscal period for supplies, materials, services, grants-in-aid, debt service, and capital outlay that will affect the fund surplus or deficit of that period. It is immaterial whether payment has been made. The benefits of such expenditures may extend into subsequent periods.

Outlays. Obligations are generally liquidated when checks are issued or cash disbursed. Such payments are called outlays. In lieu of the issuance of checks, obligations also may be liquidated (and outlays may occur) by the maturing of interest coupons in the case of some bonds, or by the issuance of bonds or notes (or increases in the redemption value of bonds outstanding).

P

Personal Services. Expenditures for payroll, including fringe benefits and related services such as consultants, physicians, and temporary services.

Prior Year. The fiscal year immediately preceding the current year.

Program. A narrower, more targeted focus on a specific aspect of the general objective addressed by a Department's program series. There are various numbers of programs grouped under each Department's program series.

R

Reserves. While the City operates on the principle that unspent appropriation balances are canceled at the end of the fiscal year, certain provisions create deviations from this general rule. These exceptions include appropriations for capital additions, repair and alternations; special projects; and purchase orders on which the City is obligated, but on which delivery has not been made at June 30. In addition, included are amounts received from certain revenue sources that, by law, may be used only for specified purposes.

Restricted Funds/ Restricted Revenue. Appropriated funding earmarked by ordinance or by budget resolution to finance a specific activity or group of related activities.

Revenue. The income attributable to a designated fiscal accounting period that will affect the balance (surplus) or deficit resulting from the operations of that period. Certain items earned during that period are also considered revenue of that period even though the cash is not received until a subsequent period.

S

SEV: Abbreviation for State Equalized Value.

Special Program. A regular recurring activity that is segregated in the accounts to control a special annual appropriation, or to establish a control for reporting purposes.

Special Revenue Funds. These are funds used to finance particular activities from the receipts of specific taxes or other revenue. Such a fund is created by ordinance or statute to provide certain activities with definite and continuing revenues. After the fund is created, it usually continues year after year until discontinued or revised by resolution. Accounting transactions are treated the same as they are in the General Fund.

T

Taxes. Sums imposed by a government authority upon persons or property to pay for government services.

Tax Increment Financing Authority (TIFA). An authority established by City Council for the purpose of benefiting a specific district of the City of Marshall. The district may issue debt and is entitled to receive a portion of the taxes collected on parcels located within the district.

Taxable Value: This is a value used as a base for levying property taxes. Taxable values may only be increased by 5% or the rate of inflation, whichever is lower.

Transfer. An authorized transfer of funds between line items of a budget act. Appropriation transfers are categorized as either a transfer-in or a transfer-out.

Transfer Request. A request submitted to the Council to transfer funds between appropriation line-items within a fund.

Trust and Agency Funds. Trust funds consist of assets received and held by the City in a capacity similar to that of a trustee. Agency funds consist of money received by the City as agent for other governmental units. Most of the trust funds are of the expendable type, i.e.; the total resources are available for expenditure in accordance with provisions of the trust or other restrictions. Most trust and agency funds have receipts and make expenditures and it is necessary to set up accounts to

show the kind of receipts and the nature of expenditures. At the end of a fiscal period, receipts and expenditures are closed out and the difference is used to increase or decrease the fund balance. All receipts and expenditures of trust and agency funds are of a nonoperating nature.

W

Work Project. A one-time, nonrecurring undertaking for the purpose of accomplishing a specific objective, the appropriation for which remains available until the work is completed. This does not include Work Orders.

A work project shall meet all of the following criteria:

- (a) The work project shall be for a specific purpose.
- (b) The work project shall contain a specific plan to accomplish its objective.
- (c) The work project shall have an estimated completion cost.
- (d) The work project shall have an estimated completion date.

Y

Year-End Closing. The period necessary for all accounting transactions to be completed from the previous fiscal year until the Comprehensive Annual Financial Report (CAFR) is audited and published within 6 months after the end of the fiscal year.

Z

Zero-Base Budgeting. A process emphasizing management's responsibility to plan, budget, and evaluate. Zero-base budgeting provides for analysis of alternative methods of operation and various levels of effort. It places new programs on an equal footing with existing programs by requiring that program priorities be ranked, thereby providing a systematic basis for allocating resources.