

City of Marshall, Michigan

FY 2017 Adopted Budget



Jack Reed, Mayor

Council Members:

Ward One, Kari Schurig

Ward Two, Nick Metzger

Ward Three, Brent Williams

Ward Four, Michael McNeil

Ward Five, Jon Gerten

At-Large, Kathy Miller



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Budget Presentation
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**City of Marshall
Michigan**

For the Fiscal Year Beginning

July 1, 2015

Jeffrey R. Emswiler

Executive Director

Table of Contents

City Goals and Strategic Plan	
2015 City Visioning, Goals, Objectives, and Tasks	1
Economic Development Strategic Plan.....	8
Budget Process	
Budget Introduction.....	32
Budget Calendar & Instructions	33
Fund Descriptions.....	37
Finance-Budget Procedure	39
Deciphering the Budget	41
City Manager’s Budget Message	42
Budget Resolution	49
All Funds Budget Summary	
All Funds Revenues/Expenditures by Fund - Chart	54
All Funds Revenue Summary	55
All Funds Expenditures Summary.....	56
All Funds Full-time Equivalent (FTE) Allocated Positions	57
Fund Balance Reserves	
Fund Balance Summary by Fund	58
Debt Service	
Total Debt Summary.....	59
Annual Debt Payments & Outstanding Debt Charts	60
All Funds Summary of Existing Debt	61
Summary of Building Authority Debt.....	68
General Fund Budget Summary	
Revenues by Source & Expenditures Charts.....	69
Summary of General Fund Debt	71
General Fund Revenue Summary	72
General Fund Expenditures Summary.....	73
Summary of Department Totals.....	74
General Fund Budget Detail by Department	
Revenue	77
City Council	78
City Manager	80
Assessor	82
City Attorney	84
Human Resources	86
Clerk	88
Finance/Treasurer	90
City Hall	92
Chapel	94
Other City Property	96
Cemetery	98
Non-Departmental	100
Police	102
Crossing Guards	104
Dispatch	106
Fire	108

Inspection	110
Planning & Zoning	112
Streets	114
Engineering	116
PSB Operations	118
Parks	120
Capital Improvements	122
Marshall Regional Law Enforcement Center	124
Recreation	127
Farmer’s Market	130
Composting	133
Airport	136
MVH Major Streets Fund	139
MVH Local Streets Fund	144
Leaf, Brush and Trash Removal	147
Local Development Finance Authority Fund	150
Downtown Development Authority Fund	154
Marshall House Fund	158
Electric Fund	161
Dial-A-Ride Fund	169
Wastewater Fund	172
Water Fund	177
Data Processing Fund	185
Motor Pool Fund	188
Transparency and Accountability	
Transparency Report	192
Statistical Information	
City of Marshall	202
Financial Policies	
Budget Policy	222
Fund Balance/Net Position Policy	225
Investment Policy	228

Debt Management Policy	235
Capital Improvement Plan	
CIP Policy	240
CIP Calendars & Instructions.....	241
CIP 2015-2021.....	245
Glossary	
Glossary of Governmental Financial Terms.....	251
Organization Chart	
City of Marshall.....	259

2015
CITY VISIONING,
GOALS, OBJECTIVES
AND TASKS



Adopted by City Council



CITY GUIDING PRINCIPLES, GOALS & OBJECTIVES

On February 20 and 21, 2015 the Mayor, Members of the City Council, City Manager and senior staff met to discuss and identify a strategic vision and direction for the City of Marshall. More specifically, the participants created a “vision tour” for the City, major goals and objectives and actions to be taken in the first year of this five year plan.

The following document reflects the essential elements of this two day discussion.

VISION 2020: THE CITY OF MARSHALL MICHIGAN

VISION 2020: THE CITY OF MARSHALL MICHIGAN

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*
-

MAJOR GOAL AREAS

In order to fulfill the Vision for 2020 the City of Marshall will focus on the following major goal areas:

I. ECONOMIC DEVELOPMENT

II. QUALITY OF LIFE

III. HOUSING DEVELOPMENT

IV. INFRASTRUCTURE

GOAL AREA I. ECONOMIC DEVELOPMENT

Goal Statement:

Sustain and intensity the economic vitality of the Marshall area.

Objectives:

- *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*
 - *Higher education facility*
 - *Variety of employment opportunities*
 - *Creative redevelopment of vacant commercial and industrial property*
 - *Viable community solar field*
 - *Quality community hospital*
-

GOAL AREA II. QUALITY OF LIFE

Goal Statement:

To achieve and sustain a concentrated effort to promote a vibrant community atmosphere in the Marshall area.

Objectives:

- *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*
- *More senior living opportunities*
- *Higher education facility*
- *Diverse housing options*
- *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*
- *Quality community hospital*
- *Top-rated public school system*

GOAL AREA III. HOUSING DEVELOPMENT

Goal Statement:

Provide for progressive, diverse and unique housing opportunities.

Objectives:

- *Vibrant downtown*
 - *Increased residential units*
 - *Fully occupied 2nd and 3rd floors*
 - *Fiber to the Premise*
 - *High speed internet*
 - *More senior living opportunities*
 - *Diverse housing options*
 - *Safe and healthy environment*
 - *Creative redevelopment of vacant commercial and industrial property*
-

GOAL AREA IV – INFRASTRUCTURE

Goal Statement:

Preserve, rehabilitate, maintain and expand city infrastructure and assets.

Objectives:

- *Beautification of West Michigan Avenue corridor*
 - *Pedestrian friendly*
 - *Conversion of overhead line to underground*
 - *Fiber to the Premise*
 - *High speed internet*
 - *City-wide non-motorized amenities*
 - *Family oriented parks*
 - *Safe and healthy environment*
 - *Well maintained and expanded Riverwalk*
 - *Sustainable dog park*
 - *Viable community solar field*
 - *Self-sustaining airport*
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**ECONOMIC DEVELOPMENT STRATEGIC
PLAN**

City of Marshall

Final copy-March 15, 2016

Approved by Marshall City Council
April 4, 2016

Contents

Executive Summary	3
Introduction	4
Strategic Situation/Challenges	5
Strategic Opportunities	7
Mission and Vision	8
Strategic Goals and Strategies	10
Goal 1 Infrastructure	10
Goal 2 Housing	12
Goal 3 Spec building	13
Goal 4 Fiber to the Premises	14
Goal 5 Small business support	15
Goal 6 Business incentives	16
Goal 7 DDA expansion	17
Goal 8 Business hours	18
Goal 9 Social and recreational	20
Goal 10 Internship program	21
Review and Oversight	23
References	24

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 (LDFA) 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

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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 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 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 this past year, some of these cumbersome requirements have been rescinded. This fact should improve the City's ability to continue to obtain State Revenue Sharing.

Bonds were issued during FY2015 to support the construction of a new fire station and a new public safety facility. The fire station, completed in FY16, is the first dedicated fire station the City has occupied in over 40 years. In addition, the Marshall Regional Law Enforcement Center, completed in FY16, will house the Marshall Police Department, the Calhoun County Sheriff's Department and the Michigan State Police. This intergovernmental cooperation is a direction the City is continuing to pursue with other surrounding governmental units

The City is planning to continue its cooperative efforts initiated in 2014 to provide Assessing services to the City of Albion, and in providing 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 various commercial services.

In addition to the ongoing renovations at City Hall, over \$1.0 million has been utilized for infrastructure improvements within the Electric, Water and Wastewater departments.

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 FY2017 reflects this philosophy.

CITY OF MARSHALL

FY 2017 BUDGET CALENDAR

AND

INFORMATION GUIDE

**FY 2017 Budget and FY 2018 Projected
2-Year Fiscal Plan**

**CITY OF MARSHALL
BUDGET CALENDAR for FISCAL YEARS 2017 and 2018**

December 29, 2015	Data Processing requests and Payroll overtime/justification and part-time requests due back to Finance Director, cc: H.R. Coordinator.
January 14, 2016	Budget Calendar and Instructional Packet to Budget Team. Budget Team training for budget entry in BSA.
February 1, 2016	CIP FY2016 – FY2022 Public Hearing and Council Adoption
February 12, 2016	Budget entry in BSA due by 5:00pm. BSA budget entry locked the following day.
February 12 through March 11, 2016	Finance Director reviews budgets.
March 14, 2016	Revenue projections and health insurance updated in Budget.
March 22, 2016	City Manager and Directors meet to review Budget.
March 22 through April 6, 2016	Proposed Budget Book prepared by Finance Director.
April 6, 2016	Proposed Budget Book distributed to Council. (Council needs to set Budget Work session Dates.)
April 6 through April 16, 2016	Council review of Proposed Budget and Budget Work Session
April 16 through April 27, 2016	Final budget document prepared; distributed to Council no later than April 27, 2016.
May 2, 2016	Council sets Public Hearing for adoption of final budget for May 16, 2016.
May 2 through May 16, 2016	Budget on file and available for Public Inspection in the Clerk's office.
May 16, 2016	Public Hearing and final Adoption of FY 2017 Budget.
July 1, 2016	FY 2017 Budget goes into effect.

We are starting the FY 2017 budget and FY2018 projected budget development. I look forward to working with all of you on the Budget Team in developing the Requested Budget for FY 2017 and the Projected Budget for FY 2018. Finance will distribute your budget packet on January 14, 2016 at the Budget Team meeting. At that time we will go over the information and any questions you might have.

Since the FY2017 projections were made as part of the FY2016 budget process, it is intended that the FY2017 projections will be modified for key assumption changes and recommended for adoption as the FY2017 Budget. The two-year plan typically requires only minor changes for the second year, and provides the organization time to examine strategic planning in greater detail. So the FY2017 year will be recommended for adoption as the budget, and the second year (FY2018) will be considered as a projection.

Budget information and forms are located on F:/USERS/SHARED/2017 Budget. Budget requests are entered in the BSA financial software. Additional training on budget entry will be held on January 14, 2016, during the Budget Team meeting. The training manual is saved in the F:/USERS/SHARED/2017 Budget folder. As all of us work on the budget, there are a few items to keep in mind:

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 February 12, 2016 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 December 29, 2015. 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. Microsoft Office and operating system upgrades are budgeted in the Data Processing fund.
3. The revenue forecast and health insurance projections for the City will be determined by March 14, 2016.
4. On February 1, 2016, it is anticipated that Council will approve the CIP. Included in the budget will be the requested Priority 1 and Priority 2 capital improvements from the CIP submissions. Any changes adopted by Council will be communicated to you by Finance.
5. Capital outlay for the general fund is recorded in the Capital Improvements budget that includes all General Fund Priority 1 and Priority 2 projects. Capital projects should not be included in the departmental budgets. The City Manager and Directors will adjust the capital projects in line with the updated revenue forecast in March.
6. 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 provided by Finance in the budget. Updates to the assumptions will be communicated as determined.

7. The overtime and part-time wages forms are compiled by you and returned to Finance by December 29, 2015. Please copy Human Resources.
 - Non-Union employee overtime: Overtime for non-union employees is based on **current** wages.
 - Union employee overtime: Overtime for union employees is based on your anticipated needs and the percent increase in the current union contract.

Part-time wages are calculated based on past history and current rates. Approval for wage increase requests are made by the City Manager.

8. On January 14, 2016 the budget in BSA 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 2014 Actual
 - FY 2015 Actual
 - FY 2016 Budget
 - FY 2016 Estimates/Projected (to be completed by you)
 - FY 2017 Requested (to be completed by you)
 - FY 2018 Projected (to be completed by you)
9. The General Fund budget is to be completed for all 3 columns (2016 est., 2017, and 2018) and is typically updated by staff.
10. Initial budget request will be due no later than February 12, 2016.
11. You will be required to enter data in BSA General Ledger/Tasks/Create or Edit Budget. Please place dollar amount requests in the columns indicated and update notes. Refer to the training manual attached for budget entry (also located on the shared drive).
12. 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 so the action will be completed prior to budget adoption.
13. 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.

269-781-5183

Ken Swisher
Finance Director
(1154)

Jon Bartlett
Treasurer
(1118)

CITY OF MARSHALL

FY 16-17 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), 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 6, 2012

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.

DECIPHERING THE BUDGET FORMAT

The format used by this budget document is intended to provide clarity through consistency. The budget document provides the following information:

- 1) City Manager's Budget Message
- 2) Deciphering the Budget Format
- 3) Budget Resolution (Adopted Budget)
- 4) All Funds Summary of Revenues and Expenditures
- 5) All Funds FTE Allocated Positions
- 6) All Funds Reserve Fund Balance Summary
- 7) All Funds Debt Service
- 8) Budget Information by Fund, consisting of:
- 9)
 - a) Fund Summary of Revenues and Expenditures Chart
 - b) Fund Debt Service
 - c) Fund Summary of Revenues and Expenditures
 - d) FTE Count **
 - e) Fund Detail of Revenues and Expenditures

**** FTE (Full-time Equivalent) Count:**

Detail wage information has been eliminated in the expenditure detail section-Wages expenditure line item, including the employee's name, position title and allocation percentage. Position titles and corresponding FTE counts and allocations are now reported in the summary section by Fund-at the end of the Fund Summary of Revenue and Expenditures page. In addition, a consolidated schedule of all the FTE Allocated Positions city-wide is located on page 13. Full-time Equivalent counts are reported for regular full-time positions.

The FTE Count shows the number of permanent full-time, authorized positions by Full Time Equivalents, or FTEs. The FTE figure represents a full-time position, which may be allocated to several departments. For example, a full-time position charging 60% of its time to the General Fund Clerk-Treasurer department and 40% of its time to the Electric Fund Administration department would be shown as:

	<u>FTE</u>
General Fund Finance/Treasurer	.60
Electric Fund-Administration	<u>.40</u>
Total	1.00

Other Fringe Benefits:

The line item for Other Fringe Benefits is compensation for miscellaneous allowances, longevity and on-call. These pay types are no longer reported within the regular full-time wages line item.

City Manager's Budget Message

Date: May 16, 2016

To: Honorable Mayor, City Council and Citizens of Marshall:

Subject: Transmittal of the **FY 2017 Proposed Budget**, Fiscal Year Ending June 30, 2017

Dear Mayor, Council Members and Citizens:

I am pleased to provide the proposed two-year fiscal plan that includes the fiscal year 2017 Budget and 2018 Forecast. 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. The first year of the plan is the proposed FY 2017 budget, as required by Section 9.02 of the City Charter, and the second year fiscal plan should only require minor updates next year to establish the recommended FY 2018 budget.

OVERVIEW OF CITY BUDGET

Listed below are some of the highlights of the FY 2017 Proposed Budget.

- The General Fund budget, exclusive of Recreation, Composting, MRLEC, Farmer's Market and Airport activities, contained in this document is balanced with a planned use of fund balance in FY2017 in an amount of \$104,831 to cover the FY17 General Fund budget requests. Capital Outlay requests for General Fund are listed below.
- The Recreation Department is budgeted to use \$23,249 of its fund balance reserves, now part of the GF Fund Balance, for FY 2017 and a surplus of \$3,809 for FY 2018. The Compost Fund (which is part of General Fund for disclosure purposes) has a budget deficit of \$49,306 for FY17.
- In order to keep the Leaf, Brush and Trash Removal Fund as close to a break-even position as possible, the millage rate for FY17 is being increased back to 0.5000. Included in the total City-wide millage of 18.9862, excluding the Downtown Development Association (DDA) millage of 1.6129, is 0.9393 voted millage for Recreation, 0.4840 for DART and 17.1629 for General Fund operations. Within the 17.1629 mills for General Fund operations is 1.7000 mills to cover the bond payments associated with the construction of the City's new Fire Station and the Marshall Regional Law Enforcement Center (MRLEC). The priority will always be to budget for debt payments prior to any departmental requests.
- The recommended staffing level is 89.5.0, which is an increase of 4.68% over the staffing levels in the FY 2016 Adopted Budget. These positions include, in part, the GIS Specialist, Electric Engineer, Building Official, and DART Manager.
- City staff has recommended for FY17 a new indirect cost model that uses certain expenditures for the indirect cost calculation instead of the previously used indirect cost model that was based on revenues.

GENERAL FUND

- The projected General Fund revenue (excluding Recreation, Composting, MRLEC, Farmer's Market, and Airport activities) for FY 2017 is \$6,607,994. This is approximately 9.82% above the budgeted revenue for FY 2016. The primary reason for the increase is a newly implemented cost allocation plan.
- The projected General Fund expenditures (excluding Recreation, Composting, MRLEC, Farmer's Market, and Airport activities) for FY 2017 are estimated at \$6,712,825 an increase of 8.61% over the FY 2016. This increase is partially due to increased staffing, re-allocation of all Finance Department staff to General Fund (new indirect cost allocation plan, and a new transfer-out to DART.
- The Non-Departmental Transfers to Other Funds, line item account, includes \$336,300 for the Tax Revenue Transfer (1.7 mills) to the Building Authority for bond payments (MRLEC and Fire), \$63,000 for the Airport, \$125,667 for MRLEC Operational Costs. \$35,294 for bond payment (Alley Project), \$5,000 contribution to Brooks Nature, and an \$88,185 contribution to DART.
- The payroll line item (702.00 or 710.00) in the various funds reflects wage increases for union personnel based on existing contracts and budgeted increases for non-union personnel.
- Data processing charges are spread throughout the various funds based on the needs of the various operations. 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 usage, vehicle mileage charges and/or application of the State MDOT Schedule C rates - the standard rate schedule used by most municipalities.
- The General Fund-Recreation Operations for FY17 is supported by \$180,982 in revenues derived from 0.9393 millage levy and user fees of \$213,923.
- The General Fund-Composting is a joint agreement between the City and Calhoun County to operate the composting facility on Division Drive. The County will contribute \$12,000 for FY17.
- The General Fund-Airport estimates revenue of \$158,500 which includes a \$63,000 subsidy from the General Fund and is also supported by fuel sales and hangar rents.
- The overall General Fund projected fund balance at the end of FY2017 is \$6,998,563.

CAPITAL PROJECTS

The following capital projects are anticipated for FY 2017:

General Fund:

AEDs (2)	5,700
FIRE FIGHTING PROTECTIVE CLOTHING	7,000
POLICE VEHICLE CHANGE-OVER	6,500
RESCUE EQUIPMENT FOR NEW FIRE TRUCK	<u>8,700</u>
	27,900

General Fund - Recreation:

SEAL COAT ATHLETIC FIELD PARKING LOT	10,000
REPLACE BACKSTOP FIELD #3	8,050
INSTALL SIDEWALK VOLLEYBALL AREA TO CURRENT	<u>8,600</u>
	26,650

General Fund – Airport:

DESIGN OF NEW TERMINAL	<u>3,750</u>
	3,750

MVH Major Streets:

NORTH DRIVE AND MONROE STREET	<u>176,500</u>
	176,500

MVH Local Streets:

SIDEWALK REPAIR/REPLACEMENT	10,000
GORHAM & LIGGETT STREET	<u>170,000</u>
	180,000

DDA:

DOWNTOWN PARKING LOT LIGHTS, PLANTERS, STUDY	<u>18,025</u>
	18,025

Marshall House:

ELEVATOR REPLACEMENT	450,000
PARKING LOT RESURFACING	65,000
CURB REPLACEMENT	42,000
NEW FLOORING 4 TH FLOOR HALL & LOBBY	14,000
REPLACEMENT WINDOWS	<u>4,000</u>
	575,000

Electric:

BREWER STREET SUBSTATION	3,600,000
CONCRETE BLOCK WALL REPAIRS	6,000
BREAKER REPLACEMENT	50,000
POLE REPLACEMENT	80,000
FUSE PANEL UPGRADE TO CIRCUIT BREAKERS	7,500
REPLACEMENT UNDERGROUND LINES – SHERMAN AREA	200,000
REPLACE OUTDATED SUBSTATION RELAYS	30,000
RELOCATION OF THREE (3) OVERHEAD CIRCUITS	75,000
RE-ROUTE UNDERGROUND CABLES AT GOLDEN RULE	100,000
DOWNTOWN PARKING LOT LIGHTS	<u>12,500</u>
	4,161,000

DART

New Bus	<u>140,000</u>
	140,000

Wastewater:

REPLACE S. MARSHALL & HUGHES LIFT STATION	300,000
REPLACE AUTOMATED SAMPLERS	25,000
SANITARY SEWER ASSESSMENT CONTRACT	<u>94,000</u>
	419,000

Water:

S. MARSHALL AVE. WATER MAIN	<u>146,000</u>
	146,000

Data Processing:

MISC. REPLACEMENT PROJECTS – SYSTEM UPGRADES	<u>48,300</u>
	48,300

Motor Pool:

REPLACE 1998 JEEP	23,000
REPLACE 1998 #410 CHIPPER	65,000
REPLACE Z-TURN MOWERS (2)	20,500
REPLACE 2008 POLICE CRUISER	<u>28,500</u>
	137,000

**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 2017, the total expenditures will be slightly higher than revenues, and the fund balance at year end for the Major Street Fund is estimated to be \$627,810.

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 2017 total \$315,160. This includes \$160,000 Act 51 revenues and a \$125,000 transfer from Major Street Fund. It is anticipated that the year end fund balance for the Local Street Fund will be \$322,294.

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. It is recommended that the previous approved millage of 0.4000 be increased in FY2017 to 0.5000 in order to keep fund at a break-even level. The 0.5000 millage levy is anticipated to generate \$96,720 in revenues. The services provided are for fall leaf collection and spring brush and trash pick-ups. The projected expenditures are \$96,677. The goal is for this Fund to have a minimal Fund Balance at the end of each fiscal year.

LOCAL DEVELOPMENT FINANCE AUTHORITY (LDFA)

The FY 2017 projected revenues of \$419,000 reflect a slight decrease over the FY 2016 budget. The total FY 2017 expenditures of \$384,990 include \$104,985 in principal and interest payment on outstanding bonds.

DOWNTOWN DEVELOPMENT AUTHORITY (DDA)

The FY 2017 projected revenues of \$172,740 reflect a 20.0% decrease from the FY 2016 budget based mostly on the small personal property exemption that went into effect in 2013. The total FY 2017 expenditures of \$228,823 is an approximate 4.5% decrease in expenditures from FY2016. Existing reserve balances will be utilized to cover the budget shortfall.

MARSHALL HOUSE FUND

The Marshall House is a self-supporting operation that generates its revenues through Federal Section 8 Subsidy and rents. FY 2017 revenues are projected to be \$754,510 an increase of 21.2% over FY2016 mainly due to a HUD approved rent increase. The expenditures including depreciation are projected to be \$1,186,235 which includes \$575,000 for capital outlay. The fund is projected to have a net position of approximately \$990,167 at the end of FY 2017.

ELECTRIC FUND

The Electric Fund revenues for FY 2017 are projected to be \$15,831,000, which includes bond proceeds in the amount of \$3,600,000. FY 2017 expenditures including depreciation and amortization are estimated at \$16,810,736, which includes capital improvements of \$4,161,000 that includes the Brewer St. Substation. The fund is projected to have a net position of approximately \$10,057,343 at the end of FY 2017, which includes the City's investment in MSCPA.

DIAL-A-RIDE TRANSPORTATION FUND (DART)

The DART Fund FY2017 budget is supported with \$94,375 of revenues from 0.4840 millage levy, Federal and State funding of \$208,048, and passenger fares of \$50,000. Total FY 2017 projected revenues are estimated at \$585,158. The FY2017 projected expenditures are estimated at \$628,600.

WASTEWATER FUND

The FY 2017 projected revenues of \$1,540,100 constitute a 3.2% decrease over the FY 2016 budget. The FY 2017 projected expenditures of \$2,224,370 is an increase of 20.2% over budgeted expenditures in FY 2016. The Wastewater Fund's projected net position at the end of FY2017 is \$51,099.

WATER FUND

The FY 2017 projected revenues of \$1,587,600 is an increase of approximately .6% over the FY 2016 budget. The FY 2017 projected expenditures of \$1,679,161 results in an estimated FY2017 ending net position of \$585,261

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 2017 projected revenues are \$151,905 and expenditures are \$178,605. Proposed capital outlay items total \$48,300. An increase in net position is anticipated for the current proposed budget. The estimated net position at the end of FY 2017 is anticipated to be \$280,275.

MOTOR POOL

The Motor Pool Fund is an Internal Service Fund. The FY 2017 projected revenues of \$698,950 represents an increase of approximately .3% over the FY 2016. Revenues are primarily generated by the application of Michigan Department of Transportation Schedule C rates for monthly equipment rental charged to other funds. FY 2017 expenditures are projected at \$849,078. Ending FY2017 net position is estimated at \$598,409.

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 2017 budget to be slightly higher, up approximately 1% from the prior year.

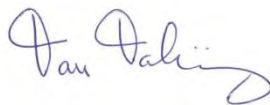
The City's Fiscal 2017 budget has been developed using a combination of strategies for personnel; expenditure reductions; a new cost allocation model; organizational structure centered on managing more efficiently with fewer resources, and collaborative efforts with the County, Local Governments, and Marshall Area Schools. This year there is a planned use of Fund Balance and Cash Reserves to cover FY2017 Capital Outlay for most funds.

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 FY17 proposed budget. This budget is fiscally responsible and provides the blueprint we need as a municipal operation in promoting enhanced 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.

I look forward to working with you and our citizens through the adoption of the FY 2017 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,



Tom Tarkiewicz
City Manager



ADMINISTRATIVE REPORT
May 16, 2016 – CITY COUNCIL MEETING

TO: Honorable Mayor and City Council

FROM: Jon B. Bartlett, Finance Director
Tom Tarkiewicz, City Manager

SUBJECT: Budget Public Hearing & Resolution to Adopt City of Marshall Budget and Related Property Tax Millage Rates for Fiscal Year 2017.

BACKGROUND: The budget public hearing is scheduled for this meeting. Attached for your review and action is the resolution for the FY 2017 Budget that totals \$32,807,554 in expenditures and is in compliance with the City Charter. This budget resolution reflects the proposed budget delivered to you at the April 18, 2016, budget work session as discussed and has been updated per Council's recommendations.

RECOMMENDATION: After hearing public comments, it is recommended that the Council adopt the attached resolution to approve the City of Marshall budget and related property tax millage rates for Fiscal Year 2017.

FISCAL EFFECTS: Establish the budget for the funds in the amounts set forth in the attached resolution:

CITY GOAL CLASSIFICATION:

GOAL AREA 1 – ECONOMIC DEVELOPMENT

Goal Statement: Sustain and intensify the economic vitality of the Marshall area.

GOAL AREA 4 – INFRASTRUCTURE

Goal Statement: Preserve, rehabilitate, maintain and expand city infrastructure and assets.

Respectfully Submitted,

Jon B. Bartlett
Finance Director

Tom Tarkiewicz
City Manager

323 W. Michigan Ave.

Marshall, MI 49068

p 269.781.5183

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cityofmarshall.com

CITY OF MARSHALL, MICHIGAN
RESOLUTION #2016-23

THE CITY OF MARSHALL
GENERAL APPROPRIATION ACT AND TAX LEVY RESOLUTION
July 1, 2016 – June 30, 2017

THE CITY OF MARSHALL RESOLVES that the expenditures for the fiscal year, commencing July 1, 2016, and ending June 30, 2017, are hereby appropriated on a departmental and fund total basis as follows:

GENERAL FUND REVENUES

Taxes	\$3,502,884
Licenses and Permits	67,000
Intergovernmental Revenues	811,136
Charges for Services	61,600
Fines and Forfeits	50,300
Interest	6,500
Miscellaneous	284,150
Other Financing Sources	1,824,424
Marshall Reg. Law Enforce.	333,811
Recreation	395,605
Farmer's Market	22,959
Composting	15,750
Airport	<u>158,500</u>
Total Revenues	\$7,534,619

GENERAL FUND EXPENDITURES

City Council	\$4,108
City Manager	192,285
Assessor	164,111
Attorney	50,000
Human Resources	86,254
Clerk	96,835
Finance/Treasurer	532,053
City Hall	74,153
Chapel	1,400
Other City Property	30,000
Cemetery	133,728
Non-Departmental	529,823
Police	1,663,037
Crossing Guards	14,224
Dispatch	112,000
Fire	909,032

Inspection	141,977
Planning/Zoning	109,818
Streets	855,258
Engineering	54,581
PSB Operations	123,703
Parks	152,712
Capital Improvements	27,900
Transfers Out	653,446
Marshall Reg. Law Enforce.	212,836
Recreation	418,854
Farmer's Market	17,614
Composting	65,056
Airport	160,467
Total Expenditures	\$7,587,652

Overall General Fund balance reserves shall be decreased by \$53,033 based on the FY 2017 revenues and expenditures for the General Fund budget. There is a \$27,900 planned use of fund balance for General Fund capital outlay.

The City Council does hereby levy a tax of 17.1629 mills for the period of July 1, 2016, through June 30, 2017 on all real and non-exempt personal taxable 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 .5000 mills for the period of July 1, 2016, through June 30, 2017, on all real and non-exempt personal taxable 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 is set for November 2016).

The City Council does hereby levy a tax of .4840 mills for the period of July 1, 2016, through June 30, 2017, on all real and non-exempt personal taxable 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 .9393 mills for the period of July 1, 2016, through June 30, 2017, on all real and non-exempt personal taxable 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 1.6129 mills for the period of July 1, 2016, through June 30, 2017, on all real and non-exempt personal taxable 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 cost of the Downtown Development Authority.

	PROPOSED FY 2017	ACTUAL FY 2016	DIFFERENCE
General Operating	17.1629	17.1629	0.0000
Leaf, Brush and Trash Removal Services	.5000	.4000	0.1000
Recreation	.9393	.9393	0.0000
Dial-A-Ride	.4840	.4840	0.0000
Downtown Development Authority	1.6129	1.6129	0.0000
TOTAL	<u>20.6991</u>	<u>20.5991</u>	<u>0.1000</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 year 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, 2016, through June 30, 2017 for the following funds in the amounts set forth below:

ALL FUNDS REVENUES

General Fund	\$6,607,994
MVH-Major & Trunkline	534,786
MVH-Local	315,160
Leaf, Brush and Trash Removal	96,720
Local Development Finance	419,000
Downtown Development	172,740
Marshall House	754,510
Electric	15,831,000
Dial-a-Ride	585,158
Wastewater	1,540,100
Water	1,587,600
Data Processing	151,905
Motor Pool	<u>698,950</u>
Total Revenues	\$30,222,248

ALL FUNDS EXPENDITURES

General Fund	\$7,587,652
MVH-Major & Trunkline	628,603
MVH-Local	324,024
Leaf, Brush and Trash Removal	96,677
Local Development Finance	384,990
Downtown Development	228,823
Marshall House	1,186,235
Electric	16,810,736
Dial-a-Ride	628,600
Wastewater	2,224,370
Water	1,679,161
Data Processing	178,605
Motor Pool	<u>1,679,161</u>
Total Expenditures	\$32,807,554

Total fund balance reserves shall be decreased by \$2,585,306 based on the FY 2017 revenues and expenditures for All 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 available for public inspection for 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, 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, 2016.

Dated: May 16, 2016



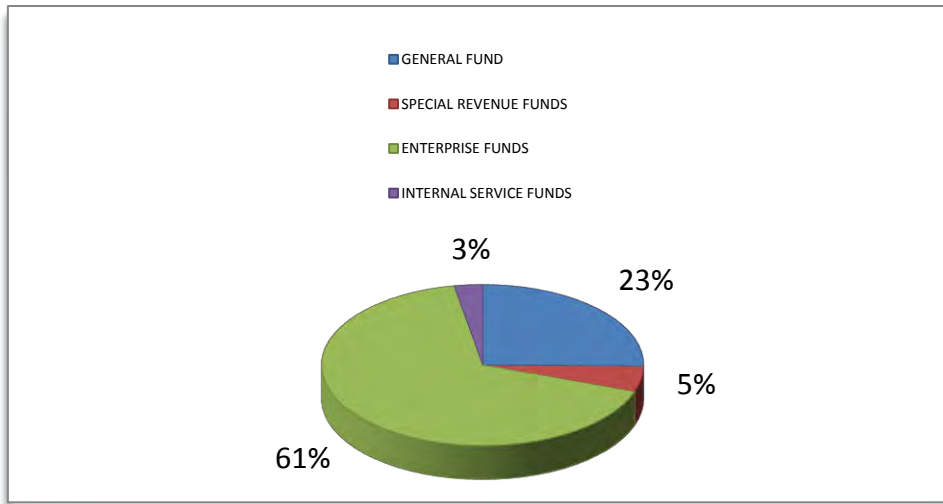
Trisha Nelson, City Clerk

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 16, 2016, and that said meeting was conducted and that the minutes of said meeting were kept and will be or have been made available.

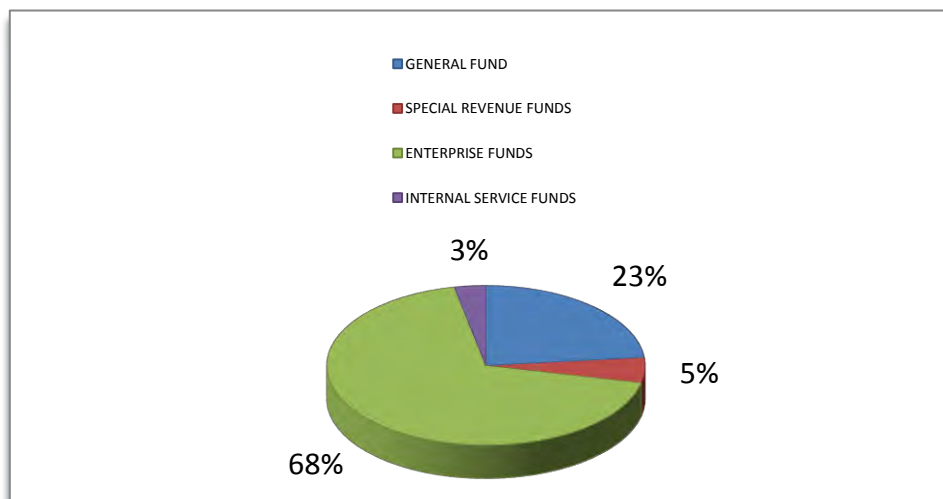


Trisha Nelson, City Clerk

FY 2017 ALL FUNDS REVENUES BY FUND		
GENERAL FUND	\$ 7,534,619	23%
SPECIAL REVENUE FUNDS	1,538,406	5%
ENTERPRISE FUNDS	20,298,368	61%
INTERNAL SERVICE FUNDS	850,855	3%
TOTAL REVENUES	\$ 30,222,248	100%



FY 2017 ALL FUNDS EXPENDITURES BY FUND		
GENERAL FUND	\$ 7,587,652	23%
SPECIAL REVENUE FUNDS	1,663,117	5%
ENTERPRISE FUNDS	22,529,102	68%
INTERNAL SERVICE FUNDS	1,027,683	3%
TOTAL EXPENDITURES	\$ 32,807,554	100%



All Funds Revenues

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018	%
	Actual	Actual	Budget	Forecast	Requested	Projected	Change
General Fund							
Taxes	3,487,573	3,399,453	3,497,613	3,469,033	3,502,884	3,556,500	0.2%
Licenses & Permits	2,117	1,820	1,200	1,600	67,000	67,000	5483.3%
Intergovernmental	810,724	810,147	824,000	799,954	811,136	811,136	-1.6%
Charges for Services	51,503	53,156	117,000	45,997	61,600	61,600	-47.4%
Fines & Forfeitures	98,279	53,801	118,500	43,808	50,300	50,300	-57.6%
Interest	10,710	8,100	10,000	5,201	6,500	6,500	-35.0%
Miscellaneous	363,353	476,800	312,150	315,366	284,150	281,150	-9.0%
Transfers In	996,720	1,075,324	1,136,740	1,136,740	1,824,424	1,871,123	60.5%
S-Total General Fund	5,820,979	5,878,601	6,017,203	5,817,699	6,607,994	6,705,309	9.8%
Marshall Regional Law Enforcement Center	-	-	281,775	188,047	333,811	401,219	
Recreation	393,810	396,765	397,459	404,185	395,605	401,607	-0.5%
Farmer's Market	-	24,408	14,023	18,734	22,959	35,114	
Composting	62,227	42,201	27,750	15,534	15,750	15,750	-43.2%
Airport	146,979	192,936	186,500	172,277	158,500	165,500	-15.0%
Total General Fund	6,423,995	6,534,911	6,924,710	6,616,476	7,534,619	7,724,499	8.8%
Special Revenue Funds							
MVH--Major & Trunkline	481,950	487,571	448,800	445,334	534,786	471,677	19.2%
MVH--Local	351,650	223,337	235,160	306,436	315,160	370,160	34.0%
Leaf, Brush and Trash Removal	97,457	94,953	74,966	77,781	96,720	98,000	29.0%
Local Development Finance Authority	392,425	419,043	440,000	417,660	419,000	419,000	-4.8%
Downtown Development Authority	321,305	228,738	216,540	214,784	172,740	172,200	-20.2%
Total Special Revenue Funds	1,644,787	1,453,642	1,415,466	1,461,995	1,538,406	1,531,037	8.7%
Enterprise Funds							
Marshall House	562,707	619,059	622,510	680,454	754,510	754,510	21.2%
Electric	14,494,386	13,547,062	14,408,000	12,014,926	15,831,000	12,210,000	9.9%
Dial-A-Ride	385,826	475,158	379,523	381,787	585,158	445,108	54.2%
Wastewater	2,564,853	1,575,905	1,592,100	1,516,365	1,540,100	1,540,100	-3.3%
Water	1,537,021	1,579,113	1,578,100	1,584,069	1,587,600	1,598,600	0.6%
Total Enterprise Funds	19,544,793	17,796,297	18,580,233	16,177,601	20,298,368	16,548,318	9.2%
Internal Service Funds							
Data Processing	143,003	162,362	163,720	162,639	151,905	152,000	-7.2%
Motor Pool	740,316	801,083	696,650	573,772	698,950	700,000	0.3%
Safety	-	-	-	-	-	-	
Total Internal Service Funds	883,319	963,445	860,370	736,411	850,855	852,000	-1.1%
Total Revenues	28,496,894	26,748,295	27,780,779	24,992,483	30,222,248	26,655,854	8.8%

All Funds Expenditures

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Forecast	FY 2017 Requested	FY 2018 Projected	% Change
General Fund							
General Government	1,381,144	1,456,273	1,413,910	1,481,580	1,895,137	2,024,618	34.0%
Public Safety	2,575,008	2,665,123	2,787,412	2,653,488	2,840,270	3,073,843	1.9%
Public Works	732,782	738,444	871,292	616,750	1,033,542	1,127,235	18.6%
Planning & Zoning	97,244	169,396	150,384	142,096	109,818	120,313	-27.0%
Parks	75,852	78,329	101,988	125,466	152,712	156,724	49.7%
Capital Outlay	184,036	127,651	164,300	259,167	27,900	74,500	-83.0%
Transfers Out	578,779	666,754	517,443	600,000	653,446	648,446	26.3%
S-Total General Fund	5,624,845	5,901,970	6,006,729	5,878,547	6,712,825	7,225,679	11.8%
Marshall Regional Law Enforcement Center	-	-	245,375	109,316	212,836	214,565	-13.3%
Recreation	387,822	391,130	430,397	417,558	418,854	397,798	-2.7%
Farmer's Market	-	21,765	13,101	12,836	17,614	21,214	34.4%
Composting	46,417	54,299	60,072	57,411	65,056	66,487	8.3%
Airport	145,666	126,847	186,446	163,478	160,467	183,289	-13.9%
Total General Fund	6,204,750	6,496,011	6,942,120	6,639,146	7,587,652	8,109,032	9.3%
Special Revenue Funds							
MVH--Major & Trunkline	490,160	368,208	382,941	798,624	628,603	403,103	64.2%
MVH--Local	673,732	234,230	307,360	569,360	324,024	373,024	5.4%
Leaf, Brush and Trash Removal	74,488	109,664	95,532	127,326	96,677	131,441	1.2%
Local Development Finance Authority	378,680	388,828	865,850	786,973	384,990	382,140	-55.5%
Downtown Development Authority	281,437	504,389	239,624	243,914	228,823	213,431	-4.5%
Total Special Revenue Funds	1,898,497	1,605,319	1,891,307	2,526,197	1,663,117	1,503,139	-12.1%
Enterprise Funds							
Marshall House	561,228	618,134	702,135	586,511	1,186,235	658,566	68.9%
Electric	14,881,722	13,366,966	14,407,813	12,602,248	16,810,736	13,784,490	16.7%
Dial-A-Ride	409,033	438,893	441,693	446,320	628,600	588,845	42.3%
Wastewater	1,377,566	1,647,777	1,850,358	1,765,253	2,224,370	3,538,792	20.2%
Water	1,708,338	1,417,213	1,628,096	1,607,500	1,679,161	1,526,525	3.1%
Total Enterprise Funds	18,937,887	17,488,983	19,030,095	17,007,832	22,529,102	20,097,218	18.4%
Internal Service Funds							
Data Processing	136,293	131,200	154,017	166,997	178,605	178,836	16.0%
Motor Pool	736,319	648,080	1,041,197	1,518,784	849,078	1,010,783	-18.5%
Total Internal Service Funds	872,612	779,280	1,195,214	1,685,781	1,027,683	1,189,619	-14.0%
Total Expenditures	27,913,746	26,369,593	29,058,736	27,858,956	32,807,554	30,899,008	12.9%
Excess of Revenues Over (Under)							
Expenditures	583,148	378,702	(1,277,957)	(2,866,473)	(2,585,306)	(4,243,154)	-

Note: Totals include depreciation charges

FULL-TIME EQUIVALENT (FTE) ALLOCATED POSITIONS

	FY 2013 FTEs	FY 2014 FTEs	FY 2015 FTEs	FY 2016 FTEs	FY 2017 FTEs
General Fund					
General Government	7.36	7.11	6.73	8.68	12.30
Public Safety	22.00	22.00	22.00	22.00	24.00
Public Works	6.72	6.72	6.41	8.06	9.85
Community Development	1.55	1.55	1.08	1.63	2.20
Parks	0.16	0.16	0.25	0.25	1.00
Marshall Regional Law Enforcement Center				0.50	0.50
Recreation	4.03	3.03	3.03	3.28	3.25
Composting	0.17	0.17	0.17	0.17	0.00
Airport	0.11	0.11	0.06	0.16	0.10
Total General Fund	42.10	40.85	39.72	44.72	53.20
Special Revenue Funds					
MVH--Major & Trunkline	0.00	0.00	0.00	0.00	0.00
MVH--Local	0.00	0.00	0.00	0.00	0.00
Leaf, Brush and Trash Removal				0.00	0.00
Local Development Finance Authority	0.00	0.00	0.00	0.00	0.00
Downtown Development Authority	1.09	1.09	0.09	0.09	0.00
Marshall Area Economic Development Alliance				0.00	0.00
Special Projects Fund	0.00	0.00	0.00	0.00	0.00
Total Special Revenue Funds	1.09	1.09	0.09	0.09	0.00
Enterprise Funds					
Marshall House	3.03	3.03	3.03	3.03	3.10
Electric	19.26	19.41	21.66	18.61	17.15
Dial-A-Ride	3.13	3.13	3.03	3.03	3.00
Wastewater	6.22	7.27	7.27	7.62	6.50
Water	6.56	6.61	6.61	6.91	5.25
Total Enterprise Funds	38.20	39.43	41.59	39.19	35.00
Internal Service Funds					
Data Processing	0.20	0.20	0.20	0.20	0.00
Motor Pool	2.38	2.38	1.40	1.30	1.30
Safety	0.05	0.05	0.00	0.00	0.00
Total Internal Service Funds	2.63	2.63	1.60	1.50	1.30
TOTAL FTEs	84.00	84.00	82.00	85.50	89.50

Fund Balance/Net Position Summary by Fund

	Projected Fund Balance July 1, 2016	Revenues***	Expenditures****	Revenues Over/(Under) Expenditures	Projected Fund Balance June 30, 2017
General Fund	\$ 7,051,596	\$ 7,534,619	\$ 7,587,652	\$ (53,033)	\$ 6,998,563
Marshall Regional Law Enforcement Center *					
Recreation *					
Farmer's Market *					
Composting *					
Airport *					
Special Revenue Funds					
Motor Vehicle Highway--Major & Trunkline	\$ 721,627	\$ 534,786	\$ 628,603	\$ (93,817)	\$ 627,810
Motor Vehicle Highway--Local	331,158	315,160	324,024	(8,864)	322,294
Leaf, Brush and Trash Removal	(41,288)	96,720	96,677	43	(41,245)
Total Special Revenue Funds	\$ 1,011,497	\$ 946,666	\$ 1,049,304	\$ (102,638)	\$ 908,859
Component Units					
Local Development Finance Authority	\$ 1,723,555	\$ 419,000	\$ 384,990	\$ 34,010	\$ 1,757,565
Downtown Development Authority	56,368	172,740	228,823	(56,083)	285
Total Component Units	\$ 1,779,923	\$ 591,740	\$ 613,813	\$ (22,073)	\$ 1,757,850
	Projected Net Position **				Projected Net Position **
Enterprise Funds					
Marshall House	\$ 846,892	\$ 754,510	\$ 611,235	\$ 143,275	\$ 990,167
Electric	10,476,079	12,231,000	12,649,736	(418,736)	10,057,343
Dial-A-Ride Transportation	(142,291)	585,158	488,600	96,558	(45,733)
Wastewater	735,369	1,540,100	2,224,370	(684,270)	51,099
Water	676,822	1,587,600	1,679,161	(91,561)	585,261
Total Enterprise Funds	\$12,592,871	\$16,698,368	\$17,653,102	(\$954,734)	\$11,638,137
Internal Service Funds					
Data Processing	\$ 258,675	\$ 151,905	\$ 130,305	\$ 21,600	\$ 280,275
Motor Pool	611,537	698,950	712,078	(13,128)	598,409
Total Internal Service Funds	\$870,212	\$ 850,855	\$ 842,383	\$8,472	\$878,684
TOTAL BUDGET	\$ 23,306,099	\$ 26,622,248	\$ 27,746,254	\$ (1,124,006)	\$ 22,182,093

* Included in General Fund Total

** Unrestricted Net Position

*** Excludes Bond Proceeds for Brewer Street Substation

**** 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.

UNRESTRICTED 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,

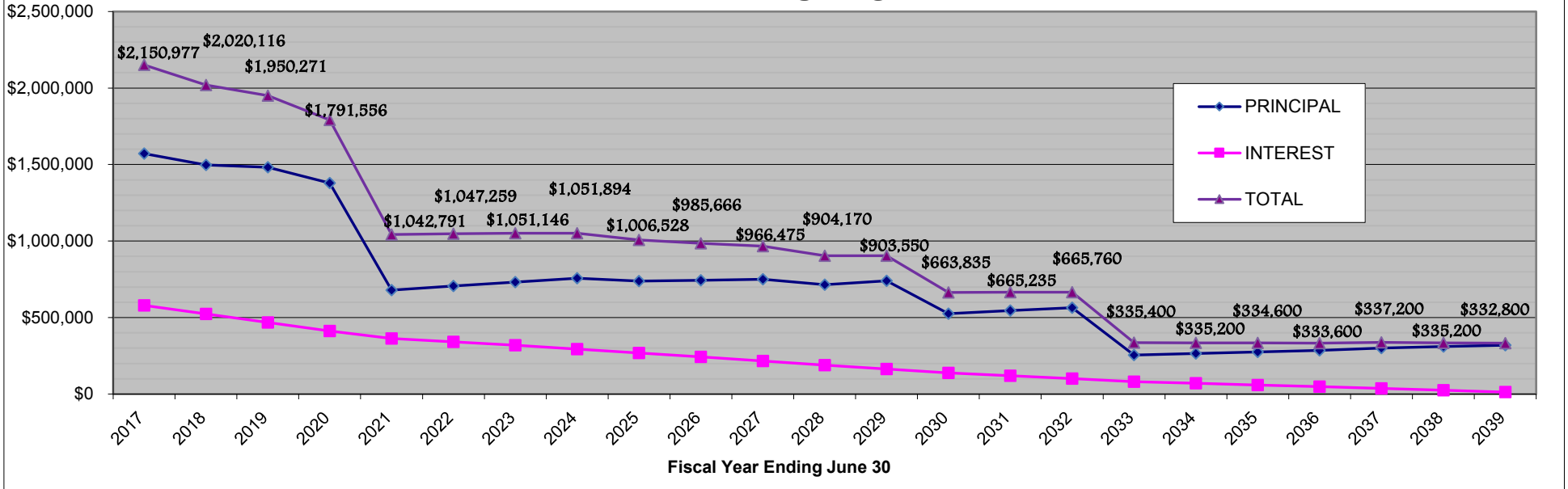
- (a) Ten percent of the assessed value of all real and personal property in the city.
- (b) Fifteen percent of the assessed value of all the real and personal property in the city if that portion of the total amount of indebtedness incurred which exceeds 10% is or has been used solely for the construction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

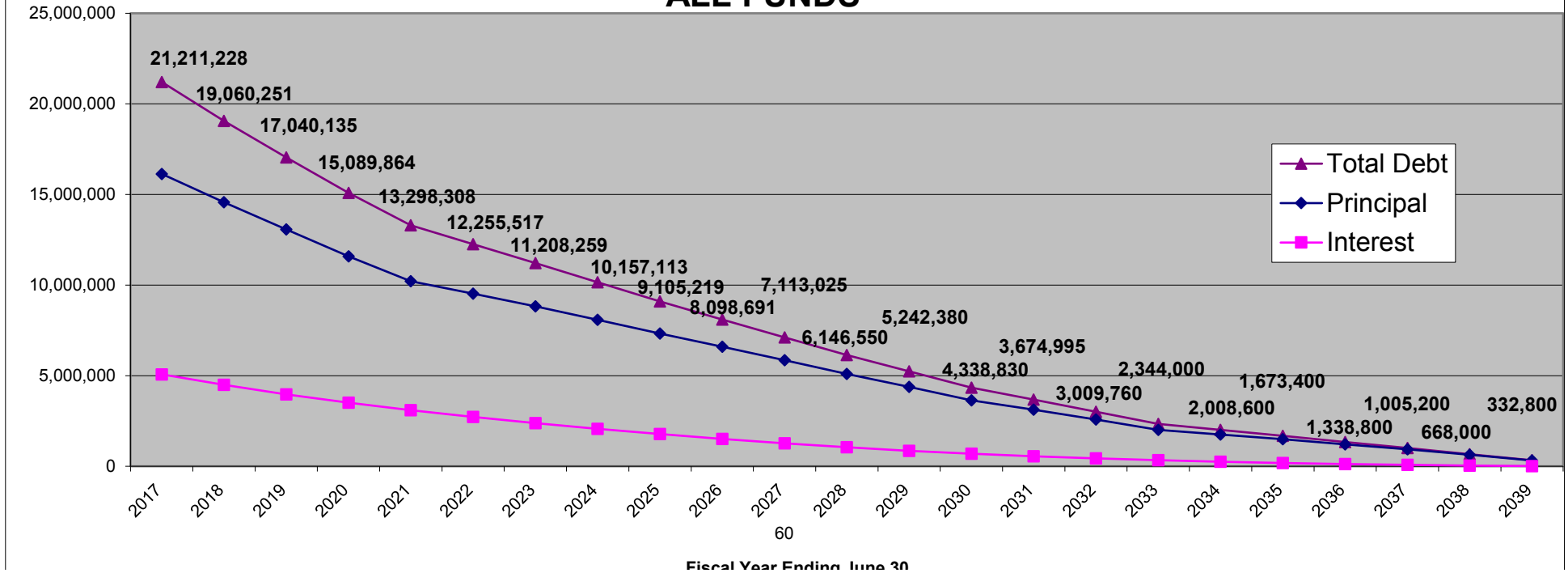
The City of Marshall City Council adopted a Debt Management Policy (February 16, 2016), intended to assure compliance with State Law and provide additional guidance as to the uses, decision making, debt planning and disclosure that the City should pursue relative to the City issuance of debt.

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*	LDFA	Electric	Wastewater	Water	Motor Pool Installment Purchase	Total
2017	689,238	16,935	133,213	72,450	104,985	158,215	247,173	560,022	168,746	2,150,977
2018	698,700	16,320	131,213	74,700	101,340	157,325	244,538	550,907	45,073	2,020,116
2019	712,100	15,660	134,163	16,575	97,560	156,135	238,486	534,519	45,073	1,950,271
2020	800,200		132,063	16,125	93,780	154,815	228,807	320,693	45,073	1,791,556
2021	332,550		129,963	15,675		60,630	214,540	244,360	45,073	1,042,791
2022	332,750		132,813	15,225		58,718	215,040	247,640	45,073	1,047,259
2023	332,800		130,613			61,805	210,390	270,465	45,073	1,051,146
2024	336,000		133,276			59,680	210,740	267,125	45,073	1,051,894
2025	333,800		135,750			62,480	210,940	218,485	45,073	1,006,528
2026	336,400		133,080			60,060	210,990	221,705	23,431	985,666
2027	333,600		134,825			62,640	210,890	224,520		966,475
2028	335,600		136,000				210,640	221,930		904,170
2029	332,200		137,025				210,240	224,085		903,550
2030	333,600						214,505	115,730		663,835
2031	334,600						213,265	117,370		665,235
2032	335,200						211,765	118,795		665,760
2033	335,400									335,400
2034	335,200									335,200
2035	334,600									334,600
2036	333,600									333,600
2037	337,200									337,200
2038	335,200									335,200
2039	332,800									332,800
	\$ 9,253,338	\$ 48,915	\$ 1,733,997	\$ 210,750	\$ 397,665	\$ 1,052,503	\$ 3,502,949	\$ 4,458,351	\$ 552,761	\$ 21,211,228

Percent Amortized Within Ten Years	49.37%	100.00%	68.80%	100.00%	100.00%	88.34%	57.68%	72.09%	95.76%	61.82%
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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 March 2, 2015.

Debt Limit (1)		\$ 25,009,270
Debt Outstanding	\$ 19,200,000	
Less: Exempt Debt	<u>\$ 2,170,000</u>	<u>\$ 17,030,000</u>
Legal Debt Margin		<u>\$ 7,979,270</u>

(1) 10% of \$250,092,700 which is the City's Total SEV as of March 2, 2015, 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 Ending June 30	ISSUE: 7				ISSUE: 9				ISSUE: 34			
	PRINCIPAL (5/1)	RATE	INTEREST (5/1 & 11/1)	TOTAL	PRINCIPAL (5/1)	RATE	INTEREST (5/1 & 11/1)	TOTAL	PRINCIPAL (9/1)	RATE	INTEREST (3/1 & 9/1)	TOTAL
2017	\$210,000	4.25%	\$34,425	\$244,425	\$200,000	4.00%	\$24,000	\$224,000	\$80,000	5.20%	\$15,860	\$95,860
2018	\$215,000	4.25%	\$26,025	\$241,025	\$200,000	4.00%	\$16,000	\$216,000	\$85,000	5.20%	\$11,570	\$96,570
2019	\$215,000	4.25%	\$17,425	\$232,425	\$200,000	4.00%	\$8,000	\$208,000	\$90,000	5.20%	\$7,020	\$97,020
2020	\$210,000	4.25%	\$8,610	\$218,610					\$90,000	5.20%	\$2,340	\$92,340
2021												
2022												
2023												
2024												
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2031												
2032												
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2034												
2035												
2036												
2037												
2038												
2039												
	<u>\$850,000</u>		<u>\$86,485</u>	<u>\$936,485</u>	<u>\$600,000</u>		<u>\$48,000</u>	<u>\$648,000</u>	<u>\$345,000</u>		<u>\$36,790</u>	<u>\$381,790</u>

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

Fiscal Year Ending June 30	ISSUE: 18 AUTH: Act 197 CUSIP: 572427 TYPE: DDA (LT) PURPOSE: Downtown Development DATED: June 1, 2002 CALLABLE: 6/1/12 @ 100 Fund 298				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				ISSUE: 21 AUTH: Act 34 CUSIP: 572427 TYPE: Limited Tax PURPOSE: Mulberry Water Main DATED: August 24, 2004 CALLABLE: 4/1/14 @ 100 Fund 591				ISSUE: 22 AUTH: Act 34 CUSIP: 572427 TYPE: Limited Tax PURPOSE: Aquifer Study & Well DATED: August 24, 2004 CALLABLE: 4/1/14 @ 100 Fund 591			
	PRINCIPAL (6/1)	RATE	INTEREST (6/1 & 12/1)	TOTAL	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
2017	\$50,000	4.90%	\$5,200	\$55,200	\$15,000	4.10%	\$5,885	\$20,885	\$10,000	4.10%	\$4,315	\$14,315	\$5,000	4.10%	\$2,275	\$7,275
2018	\$55,000	5.00%	\$2,750	\$57,750	\$15,000	4.40%	\$5,270	\$20,270	\$10,000	4.40%	\$3,905	\$13,905	\$5,000	4.40%	\$2,070	\$7,070
2019					\$15,000	4.40%	\$4,610	\$19,610	\$10,000	4.40%	\$3,465	\$13,465	\$5,000	4.40%	\$1,850	\$6,850
2020					\$15,000	4.40%	\$3,950	\$18,950	\$10,000	4.40%	\$3,025	\$13,025	\$5,000	4.40%	\$1,630	\$6,630
2021					\$15,000	4.70%	\$3,290	\$18,290	\$10,000	4.70%	\$2,585	\$12,585	\$5,000	4.70%	\$1,410	\$6,410
2022					\$15,000	4.70%	\$2,585	\$17,585	\$15,000	4.70%	\$2,115	\$17,115	\$5,000	4.70%	\$1,175	\$6,175
2023					\$20,000	4.70%	\$1,880	\$21,880	\$15,000	4.70%	\$1,410	\$16,410	\$10,000	4.70%	\$940	\$10,940
2024					\$20,000	4.70%	\$940	\$20,940	\$15,000	4.70%	\$705	\$15,705	\$10,000	4.70%	\$470	\$10,470
2025																
2026																
2027																
2028																
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2030																
2031																
2032																
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2034																
2035																
2036																
2037																
2038																
2039																
	<u>\$105,000</u>		<u>\$7,950</u>	<u>\$112,950</u>	<u>\$130,000</u>		<u>\$28,410</u>	<u>\$158,410</u>	<u>\$95,000</u>		<u>\$21,525</u>	<u>\$116,525</u>	<u>\$50,000</u>		<u>\$11,820</u>	<u>\$61,820</u>

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

Fiscal Year	ISSUE: 25 AUTH: Act 34 CUSIP: 572427 TYPE: Limited Tax PURPOSE: Downtown Alley Reconstruction DATED: August 24, 2004 CALLABLE: 4/1/14 @ 100 Fund 101				ISSUE: 26 AUTH: Act 31 CUSIP: 572435 TYPE: AUTH PURPOSE: Refunding Bonds, 2005 DATED: June 16, 2005 CALLABLE: 4/1/15 @ 100% Fund 369				ISSUE: 27 AUTH: Act 281 CUSIP: 572457 TYPE: LDFA (LT) PURPOSE: Local Development Bonds, 2005 DATED: August 16, 2005 CALLABLE: 4/1/15 @ 100% Fund 296				ISSUE: 28 AUTH: CUSIP: TYPE: Limited Tax - GO PURPOSE: Alley Project DATED: May 30, 2007 CALLABLE: Fund 582			
	Ending June 30	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	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)
2017	\$15,000	4.10%	\$1,935	\$16,935	\$295,000	4.25%	\$57,938	\$352,938	\$90,000	3.90%	\$14,985	\$104,985	\$40,000	4.00%	\$22,355	\$62,355
2018	\$15,000	4.40%	\$1,320	\$16,320	\$320,000	4.25%	\$45,400	\$365,400	\$90,000	4.20%	\$11,340	\$101,340	\$40,000	4.10%	\$20,755	\$60,755
2019	\$15,000	4.40%	\$660	\$15,660	\$345,000	4.00%	\$31,800	\$376,800	\$90,000	4.20%	\$7,560	\$97,560	\$40,000	4.10%	\$19,115	\$59,115
2020					\$450,000	4.00%	\$18,000	\$468,000	\$90,000	4.20%	\$3,780	\$93,780	\$45,000	4.10%	\$17,475	\$62,475
2021													\$45,000	4.25%	\$15,630	\$60,630
2022													\$45,000	4.25%	\$13,718	\$58,718
2023													\$50,000	4.25%	\$11,805	\$61,805
2024													\$50,000	4.40%	\$9,680	\$59,680
2025													\$55,000	4.40%	\$7,480	\$62,480
2026													\$55,000	4.40%	\$5,060	\$60,060
2027													\$60,000	4.40%	\$2,640	\$62,640
2028																
2029																
2030																
2031																
2032																
2033																
2034																
2035																
2036																
2037																
2038																
2039																
	<u>\$45,000</u>		<u>\$3,915</u>	<u>\$48,915</u>	<u>\$1,410,000</u>		<u>\$153,138</u>	<u>\$1,563,138</u>	<u>\$360,000</u>		<u>\$37,665</u>	<u>\$397,665</u>	<u>\$525,000</u>		<u>\$145,713</u>	<u>\$670,713</u>

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

Fiscal Year Ending June 30	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: 30 AUTH: CUSIP: 344 TYPE: Installment Purchase Agreement PURPOSE: Motor Pool Equipment DATED: November 10, 2011 CALLABLE: Matures 11-1-2016 Fund 661				ISSUE: 31 AUTH: CUSIP: 349 TYPE: Installment Purchase Agreement PURPOSE: Motor Pool Equipment DATED: November 28, 2011 CALLABLE: Matures 11-1-2016 Fund 661				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 (11/1)	RATE	INTEREST (11/1)	TOTAL	PRINCIPAL (11/1)	RATE	INTEREST (11/1)	TOTAL	PRINCIPAL (6/1)	RATE	INTEREST (6/1 & 12/1)	TOTAL
2017	\$55,000	4.00%	48,420	\$103,420	\$94,799	2.89%	\$2,740	\$97,539	\$25,401	2.89%	\$734	\$26,135	\$15,000	2.00%	\$2,250	\$17,250
2018	\$60,000	4.00%	46,000	\$106,000									\$15,000	2.00%	\$1,950	\$16,950
2019	\$60,000	4.00%	43,180	\$103,180									\$15,000	3.00%	\$1,575	\$16,575
2020	\$65,000	4.00%	40,360	\$105,360									\$15,000	3.00%	\$1,125	\$16,125
2021	\$70,000	4.00%	37,240	\$107,240									\$15,000	3.00%	\$675	\$15,675
2022	\$70,000	4.00%	33,880	\$103,880									\$15,000	3.00%	\$225	\$15,225
2023	\$75,000	4.00%	30,450	\$105,450												
2024	\$75,000	4.00%	26,775	\$101,775												
2025	\$80,000	4.00%	22,950	\$102,950												
2026	\$85,000	4.00%	18,870	\$103,870												
2027	\$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																
	<u>\$980,000</u>		<u>\$377,705</u>	<u>\$1,357,705</u>	<u>\$94,799</u>		<u>\$2,740</u>	<u>\$97,539</u>	<u>\$25,401</u>		<u>\$734</u>	<u>\$26,135</u>	<u>\$90,000</u>		<u>\$7,800</u>	<u>\$97,800</u>

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

**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				
	PRINCIPAL	RATE	INTEREST	TOTAL
	(6/1)		(6/1 & 12/1)	
2017	\$20,000	2.00%	\$66,540	\$86,540
2018	\$20,000	2.00%	\$66,140	\$86,140
2019	\$20,000	3.00%	\$65,740	\$85,740
2020	\$20,000	3.00%	\$65,140	\$85,140
2021	\$150,000	3.00%	\$64,540	\$214,540
2022	\$155,000	3.00%	\$60,040	\$215,040
2023	\$155,000	3.00%	\$55,390	\$210,390
2024	\$160,000	3.00%	\$50,740	\$210,740
2025	\$165,000	3.00%	\$45,940	\$210,940
2026	\$170,000	3.00%	\$40,990	\$210,990
2027	\$175,000	3.00%	\$35,890	\$210,890
2028	\$180,000	3.00%	\$30,640	\$210,640
2029	\$185,000	3.10%	\$25,240	\$210,240
2030	\$195,000	3.20%	\$19,505	\$214,505
2031	\$200,000	3.25%	\$13,265	\$213,265
2032	\$205,000	3.30%	\$6,765	\$211,765
2033				
2034				
2035				
2036				
2037				
2038				
2039				
	<u>\$2,175,000</u>		<u>\$712,505</u>	<u>\$2,887,505</u>

ISSUE: 32 AUTH: Act 34 CUSIP: 572427 TYPE: Limited Tax PURPOSE: Water System Improvements DATED: September 5, 2012 CALLABLE: Fund 591				
	PRINCIPAL	RATE	INTEREST	TOTAL
	(6/1)		(6/1 & 12/1)	
	\$65,000	2.00%	\$41,335	\$106,335
	\$65,000	2.00%	\$40,035	\$105,035
	\$65,000	3.00%	\$38,735	\$103,735
	\$65,000	3.00%	\$36,785	\$101,785
	\$65,000	3.00%	\$34,835	\$99,835
	\$70,000	3.00%	\$32,885	\$102,885
	\$85,000	3.00%	\$30,785	\$115,785
	\$90,000	3.00%	\$28,235	\$118,235
	\$90,000	3.00%	\$25,535	\$115,535
	\$95,000	3.00%	\$22,835	\$117,835
	\$100,000	3.00%	\$19,985	\$119,985
	\$100,000	3.00%	\$16,985	\$116,985
	\$105,000	3.10%	\$13,985	\$118,985
	\$105,000	3.20%	\$10,730	\$115,730
	\$110,000	3.25%	\$7,370	\$117,370
	\$115,000	3.30%	\$3,795	\$118,795
	<u>\$395,000</u>		<u>\$404,850</u>	<u>\$1,794,850</u>

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	RATE	INTEREST	TOTAL
	(4/1)		(4/1 & 10/1)	
	\$100,000	2.00%	\$33,213	\$133,213
	\$100,000	2.00%	\$31,213	\$131,213
	\$105,000	2.00%	\$29,163	\$134,163
	\$105,000	2.00%	\$27,063	\$132,063
	\$105,000	2.00%	\$24,963	\$129,963
	\$110,000	2.00%	\$22,813	\$132,813
	\$110,000	2.00%	\$20,613	\$130,613
	\$115,000	2.15%	\$18,276	\$133,276
	\$120,000	2.15%	\$15,750	\$135,750
	\$120,000	2.30%	\$13,080	\$133,080
	\$125,000	3.00%	\$9,825	\$134,825
	\$130,000	3.00%	\$6,000	\$136,000
	\$135,000	3.00%	\$2,025	\$137,025
	<u>\$1,480,000</u>		<u>\$253,997</u>	<u>\$1,733,997</u>

ISSUE: 34 AUTH: Act 31 CUSIP: 572435 TYPE: General Obligation Limited Tax PURPOSE: Marshall Building Authority Bonds DATED: 12-Aug-14 CALLABLE: 10/1/2024 @Par Fund 202				
	PRINCIPAL	RATE	INTEREST	TOTAL
	(4/1)		(4/1 & 10/1)	
	\$150,000	2.00%	\$186,300	\$336,300
	\$150,000	2.00%	\$183,300	\$333,300
	\$155,000	2.00%	\$180,300	\$335,300
	\$155,000	2.00%	\$177,200	\$332,200
	\$160,000	3.00%	\$172,550	\$332,550
	\$165,000	3.00%	\$167,750	\$332,750
	\$170,000	3.00%	\$162,800	\$332,800
	\$180,000	4.00%	\$156,000	\$336,000
	\$185,000	4.00%	\$148,800	\$333,800
	\$195,000	4.00%	\$141,400	\$336,400
	\$200,000	4.00%	\$133,600	\$333,600
	\$210,000	4.00%	\$125,600	\$335,600
	\$215,000	4.00%	\$117,200	\$332,200
	\$225,000	4.00%	\$108,600	\$333,600
	\$235,000	4.00%	\$99,600	\$334,600
	\$245,000	4.00%	\$90,200	\$335,200
	\$255,000	4.00%	\$80,400	\$335,400
	\$265,000	4.00%	\$70,200	\$335,200
	\$275,000	4.00%	\$59,600	\$334,600
	\$285,000	4.00%	\$48,600	\$333,600
	\$300,000	4.00%	\$37,200	\$337,200
	\$310,000	4.00%	\$25,200	\$335,200
	\$320,000	4.00%	\$12,800	\$332,800
	<u>\$5,005,000</u>		<u>\$2,685,200</u>	<u>\$7,690,200</u>

	ISSUE:	35		
	AUTH:			
	CUSIP:	N/A		
	TYPE:	Installment Purchase Agreement		
	PURPOSE:	Fire Department Pumper		
	DATED:	July 9, 2015		
	CALLABLE:	Matures 07-09-2025		
		Fund 661		
Fiscal Year				
Ending June 30	PRINCIPAL (11/1)	RATE	INTEREST (11/1)	TOTAL
2017	\$36,233	2.36%	\$8,840	\$45,073
2018	\$37,120	2.36%	\$7,953	\$45,073
2019	\$38,001	2.36%	\$7,072	\$45,073
2020	\$38,904	2.36%	\$6,169	\$45,073
2021	\$39,813	2.36%	\$5,260	\$45,073
2022	\$40,775	2.36%	\$4,298	\$45,073
2023	\$41,744	2.36%	\$3,329	\$45,073
2024	\$42,736	2.36%	\$2,337	\$45,073
2025	\$43,747	2.36%	\$1,326	\$45,073
2026	\$23,159	2.36%	\$272	\$23,431
2027				
2028				
2029				
2030				
2031				
2032				
2033				
2034				
2035				
2036				
2037				
2038				
2039				
	<u>\$382,232</u>		<u>\$46,856</u>	<u>\$429,087</u>

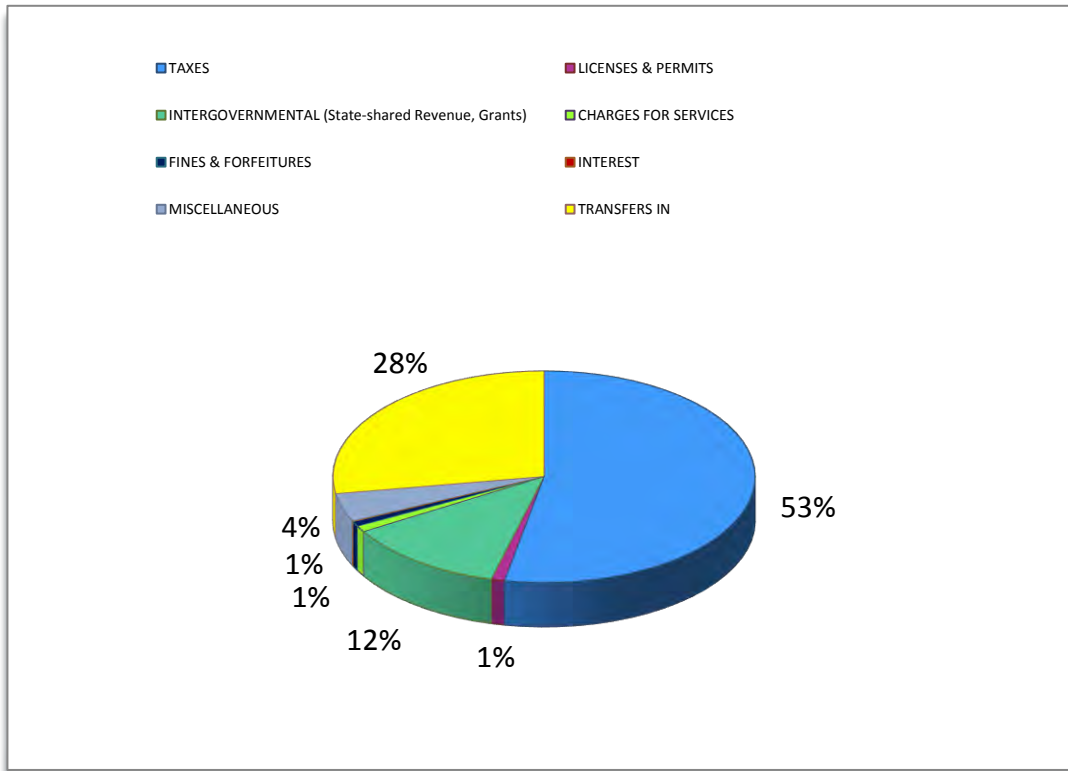
Total Existing Debt		
PRINCIPAL	INTEREST	TOTAL
\$1,571,433	\$579,544	\$2,150,977
\$1,497,120	\$522,996	\$2,020,116
\$1,483,001	\$467,270	\$1,950,271
\$1,378,904	\$412,652	\$1,791,556
\$679,813	\$362,978	\$1,042,791
\$705,775	\$341,484	\$1,047,259
\$731,744	\$319,402	\$1,051,146
\$757,736	\$294,158	\$1,051,894
\$738,747	\$267,781	\$1,006,528
\$743,159	\$242,507	\$985,666
\$750,000	\$216,475	\$966,475
\$715,000	\$189,170	\$904,170
\$740,000	\$163,550	\$903,550
\$525,000	\$138,835	\$663,835
\$545,000	\$120,235	\$665,235
\$565,000	\$100,760	\$665,760
\$255,000	\$80,400	\$335,400
\$265,000	\$70,200	\$335,200
\$275,000	\$59,600	\$334,600
\$285,000	\$48,600	\$333,600
\$300,000	\$37,200	\$337,200
\$310,000	\$25,200	\$335,200
\$320,000	\$12,800	\$332,800
<u>\$16,137,432</u>	<u>\$5,073,796</u>	<u>\$21,211,228</u>

**City of Marshall
Summary of Building Authority Debt**

Fiscal Year Ending June 30	ISSUE: 26 AUTH: Act 31 CUSIP: 572435 TYPE: AUTH PURPOSE: Refunding Bonds, 2005 DATED: June 16, 2005 CALLABLE: 4/1/15 @ 100% Fund 369				ISSUE: 34 AUTH: Act 31 CUSIP: 572435 TYPE: General Obligation Limited Tax PURPOSE: 2014 Building Authority Bonds DATED: August 12, 2014 CALLABLE: 4/1/24 @ 100% Fund 369				Total Building Authority Debt		
	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL	INTEREST	TOTAL
2017	\$295,000	4.25%	\$57,938	\$352,938	\$150,000	2.00%	\$186,300	\$336,300	\$445,000	\$244,238	\$689,238
2018	\$320,000	4.25%	\$45,400	\$365,400	\$150,000	2.00%	\$183,300	\$333,300	\$470,000	\$228,700	\$698,700
2019	\$345,000	4.00%	\$31,800	\$376,800	\$155,000	2.00%	\$180,300	\$335,300	\$500,000	\$212,100	\$712,100
2020	\$450,000	4.00%	\$18,000	\$468,000	\$155,000	2.00%	\$177,200	\$332,200	\$605,000	\$195,200	\$800,200
2021					\$160,000	3.00%	\$172,550	\$332,550	\$160,000	\$172,550	\$332,550
2022					\$165,000	3.00%	\$167,750	\$332,750	\$165,000	\$167,750	\$332,750
2023					\$170,000	3.00%	\$162,800	\$332,800	\$170,000	\$162,800	\$332,800
2024					\$180,000	4.00%	\$156,000	\$336,000	\$180,000	\$156,000	\$336,000
2025					\$185,000	4.00%	\$148,800	\$333,800	\$185,000	\$148,800	\$333,800
2026					\$195,000	4.00%	\$141,400	\$336,400	\$195,000	\$141,400	\$336,400
2027					\$200,000	4.00%	\$133,600	\$333,600	\$200,000	\$133,600	\$333,600
2028					\$210,000	4.00%	\$125,600	\$335,600	\$210,000	\$125,600	\$335,600
2029					\$215,000	4.00%	\$117,200	\$332,200	\$215,000	\$117,200	\$332,200
2030					\$225,000	4.00%	\$108,600	\$333,600	\$225,000	\$108,600	\$333,600
2031					\$235,000	4.00%	\$99,600	\$334,600	\$235,000	\$99,600	\$334,600
2032					\$245,000	4.00%	\$90,200	\$335,200	\$245,000	\$90,200	\$335,200
2033					\$255,000	4.00%	\$80,400	\$335,400	\$255,000	\$80,400	\$335,400
2034					\$265,000	4.00%	\$70,200	\$335,200	\$265,000	\$70,200	\$335,200
2035					\$275,000	4.00%	\$59,600	\$334,600	\$275,000	\$59,600	\$334,600
2036					\$285,000	4.00%	\$48,600	\$333,600	\$285,000	\$48,600	\$333,600
2037					\$300,000	4.00%	\$37,200	\$337,200	\$300,000	\$37,200	\$337,200
2038					\$310,000	4.00%	\$25,200	\$335,200	\$310,000	\$25,200	\$335,200
2039					\$320,000	4.00%	\$12,800	\$332,800	\$320,000	\$12,800	\$332,800
	<u>\$1,410,000</u>		<u>\$153,138</u>	<u>\$1,563,138</u>	<u>\$5,005,000</u>		<u>\$2,685,200</u>	<u>\$7,690,200</u>	<u>\$6,415,000</u>	<u>\$2,838,338</u>	<u>\$9,253,338</u>

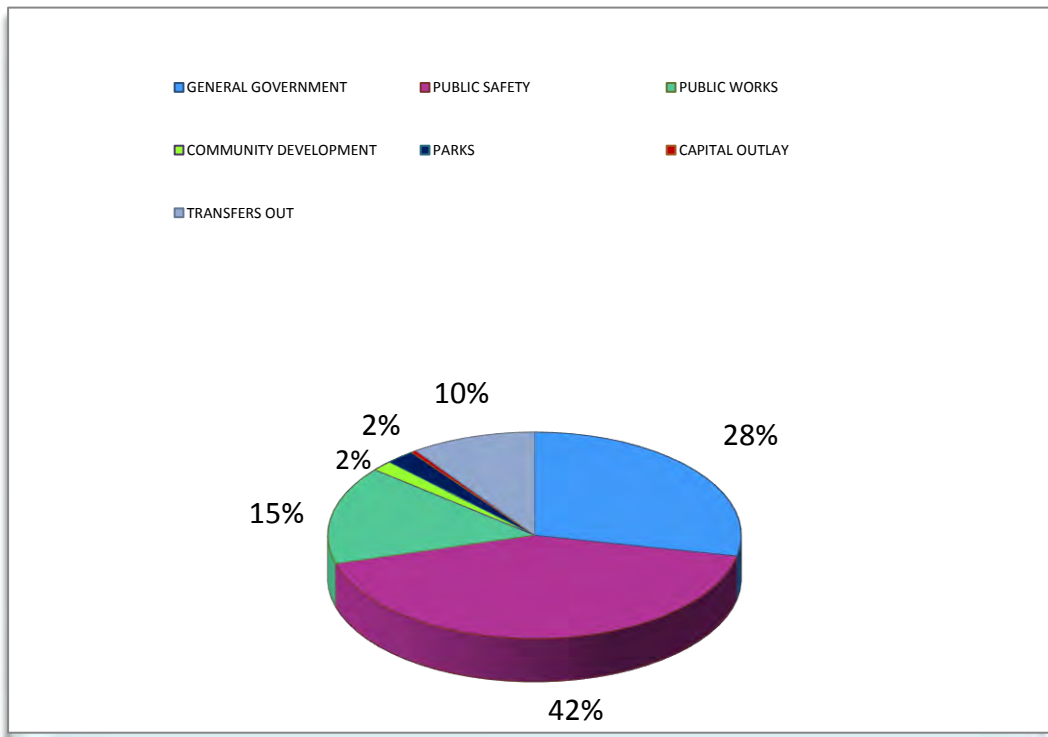
FY 2017 GENERAL FUND REVENUES BY SOURCE

TAXES	\$ 3,502,884	53%
LICENSES & PERMITS	67,000	1%
INTERGOVERNMENTAL (State-shared Revenue, Grants)	811,136	12%
CHARGES FOR SERVICES	61,600	1%
FINES & FORFEITURES	50,300	1%
INTEREST	6,500	0%
MISCELLANEOUS	284,150	4%
TRANSFERS IN	1,824,424	28%
TOTAL REVENUES	\$ 6,607,994	100%



FY 2017 GENERAL FUND EXPENDITURES

GENERAL GOVERNMENT	\$ 1,895,137	28%
PUBLIC SAFETY	2,840,270	42%
PUBLIC WORKS	1,033,542	15%
COMMUNITY DEVELOPMENT	109,818	2%
PARKS	152,712	2%
CAPITAL OUTLAY	27,900	0%
TRANSFERS OUT	653,446	10%
TOTAL EXPENDITURES	\$ 6,712,825	100%



City of Marshall
Summary of General Fund Debt

	ISSUE: 25 AUTH: Act 34 CUSIP: 572427 TYPE: Limited Tax PURPOSE: Downtown Alley Reconstruction DATED: August 24, 2004 CALLABLE: 4/1/14 @ 100 Fund 101-441 Streets Dept.				Total General Fund Debt		
Fiscal Year	PRINCIPAL	RATE	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
Ending June 30	(4/1)		(4/1) & (10/1)				
2017	\$15,000	4.10%	\$1,935	\$16,935	\$15,000	\$1,935	\$16,935
2018	\$15,000	4.40%	\$1,320	\$16,320	\$15,000	\$1,320	\$16,320
2019	\$15,000	4.40%	\$660	\$15,660	\$15,000	\$660	\$15,660
	<u>\$45,000</u>		<u>\$3,915</u>	<u>\$48,915</u>	<u>\$45,000</u>	<u>\$3,915</u>	<u>\$48,915</u>

General Fund Revenues

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Forecast	FY 2017 Request	FY 2018 Projected	% Change
Taxes							
Current Property Taxes	3,329,681	3,251,878	3,340,613	3,313,766	3,347,384	3,400,000	0.2%
Tax Collection Fee	123,761	118,998	120,000	122,000	122,500	123,500	2.1%
Delinquent Personal Property Taxes	7,411	273	2,000	6,267	6,000	6,000	200.0%
Penalties & Interest on Taxes	26,720	28,304	35,000	27,000	27,000	27,000	-22.9%
Total Taxes	3,487,573	3,399,453	3,497,613	3,469,033	3,502,884	3,556,500	0.2%
Licenses & Permits							
General (Bicycle, Amusement Device, Other)	102,442	59,633	95,000	63,152	65,000	65,000	-31.6%
Building, Mechanical, Plumbing, Electrical, etc.	2,117	1,820	1,200	1,600	2,000	2,000	66.7%
Total Licenses & Permits	104,559	61,453	96,200	64,752	67,000	67,000	-30.4%
Intergovernmental							
State Grant	-	24,370	-	2,726	-	-	
Federal Grants	16,085	12,800	15,500	2,501	-	-	
Local Units	149,207	110,600	140,000	127,972	140,000	140,000	0.0%
Liquor License Refund	8,439	8,429	8,500	15,988	8,500	8,500	0.0%
Sales Tax (Revenue Sharing)	636,993	653,948	660,000	650,767	662,636	662,636	0.4%
Total Intergovernmental	810,724	810,147	824,000	799,954	811,136	811,136	-1.6%
Charges for Services							
Charges for Services	50,451	50,481	116,000	40,123	55,000	55,000	-52.6%
Charges for Services-FOIA	-	-	-	10	100	100	#DIV/0!
Charges for Services-Planning and Zoning	602	1,125	1,000	4,696	2,500	2,500	150.0%
Charges for Services-Police	3,944	3,685	3,000	2,321	3,000	3,000	0.0%
Charges for Services-Cemetery	450	1,550	-	1,168	1,000	1,000	
Total Charges for Services	55,447	56,841	120,000	48,318	61,600	61,600	-48.7%
Fines & Forfeits							
Civil Infractions	425	300	500	341	300	300	-40.0%
District Court Ordinance Fines	93,910	49,816	115,000	41,146	50,000	50,000	-56.5%
Total Fines & Forfeits	94,335	50,116	115,500	41,487	50,300	50,300	-56.5%
Interest							
	10,710	8,100	10,000	5,201	6,500	6,500	-35.0%
Miscellaneous							
Rents	46,134	44,991	45,000	51,973	45,000	45,000	0.0%
Miscellaneous	94,978	231,166	102,000	63,228	174,000	171,000	70.6%
Cable Commissions	60,843	62,054	70,000	65,000	65,000	65,000	-7.1%
Reimbursement	159	4,084	150	96	150	150	0.0%
Sale of Fixed Assets	15,057	1,132	-	-	-	-	
Total Miscellaneous	217,171	343,427	217,150	180,297	284,150	281,150	30.9%
Transfers In							
Contributions-Utilities, DART, MH, LDFA	-	-	-	-	54,205	56,000	#DIV/0!
Contributions-Other Funds	1,040,460	1,149,064	1,136,740	1,208,657	1,770,219	1,815,123	
Total Transfers In	1,040,460	1,149,064	1,136,740	1,208,657	1,824,424	1,871,123	60.5%
S-Total	5,820,979	5,878,601	6,017,203	5,817,699	6,607,994	6,705,309	9.8%
Marshall Regional Law Enforcement							
	-	-	281,775	188,047	333,811	401,219	
Recreation							
	393,810	396,765	397,459	404,185	395,605	401,607	-0.5%
Farmer's Market							
	-	24,408	14,023	18,734	22,959	35,114	
Composting							
	62,227	42,201	27,750	15,534	15,750	15,750	-43.2%
Airport							
	146,979	192,936	186,500	172,277	158,500	165,500	-15.0%
Total General Fund Revenues	6,423,995	6,534,911	6,924,710	6,616,476	7,534,619	7,724,499	8.8%

General Fund Expenditures

	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Forecast	FY 2017 Request	FY 2018 Projected	% Change
General Government							
City Council	3,503	3,806	3,676	4,199	4,108	4,310	17.2%
City Manager	127,941	134,808	138,568	141,895	192,672	205,285	48.1%
Assessor	79,693	149,629	164,885	142,963	164,111	171,083	3.8%
City Attorney	71,363	57,654	55,000	55,000	50,000	50,000	-9.1%
Human Resources	61,386	68,203	69,641	65,260	86,254	93,556	34.3%
Clerk	45,960	57,037	54,563	43,209	96,835	100,634	0.0%
Finance/Treasurer	186,137	223,744	235,621	265,457	532,053	574,608	143.9%
City Hall	80,820	7,049	9,000	9,023	74,153	9,000	0.0%
Chapel	1,387	395	2,400	2,400	1,400	2,400	0.0%
Other City Property	35,730	30,546	37,700	26,750	30,000	30,000	-20.4%
Cemetery	164,443	198,104	188,451	191,443	133,728	138,921	-26.3%
Non-Departmental	522,781	458,632	381,857	479,982	529,823	576,833	51.1%
Total General Government	1,381,144	1,389,607	1,341,362	1,427,581	1,895,137	1,956,630	45.9%
Public Safety							
Police	1,539,247	1,589,526	1,632,529	1,557,792	1,663,037	1,786,356	9.4%
Crossing Guards	13,119	13,143	12,487	8,759	14,224	17,224	37.9%
Dispatch	80,373	109,393	112,900	111,171	112,000	116,000	2.7%
Fire	845,266	853,036	927,110	873,460	909,032	995,484	7.4%
Inspection/Code Enforcement	97,003	100,025	102,386	102,306	141,977	158,779	55.1%
Total Public Safety	2,575,008	2,665,123	2,787,412	2,653,488	2,840,270	3,073,843	10.3%
Public Works							
Streets	732,782	738,444	871,292	616,750	855,258	939,029	7.8%
Engineering	15,370	17,767	51,983	51,759	54,581	56,903	9.5%
PSB Operations	99,638	104,363	122,042	111,711	123,703	131,303	7.6%
Total Public Works	847,790	860,574	1,045,317	780,220	1,033,542	1,127,235	7.8%
Community Development							
Community Development	0	0	0	0	0	0	
Planning & Zoning	97,244	169,396	150,384	142,096	109,818	120,313	-20.0%
Total Community Development	97,244	169,396	150,384	142,096	109,818	120,313	-20.0%
Parks							
Parks	75,852	78,329	101,988	125,466	152,712	156,724	53.7%
Total Parks	75,852	78,329	101,988	125,466	152,712	156,724	53.7%
Capital Outlay							
Capital Improvements	184,036	127,651	164,300	259,167	27,900	74,500	-54.7%
Total Capital Outlay	184,036	127,651	164,300	259,167	27,900	74,500	-54.7%
Transfers Out	578,779	666,754	517,443	600,000	653,446	648,446	25.3%
S-Total	5,739,853	5,957,434	6,108,206	5,988,018	6,712,825	7,157,691	17.2%
Marshall Regional Law Enforcement	-	-	245,375	109,316	212,836	214,565	
Recreation	387,822	391,130	430,397	417,558	418,854	397,798	-7.6%
Farmer's Market	-	21,765	13,101	12,836	17,614	21,214	
Composting	46,417	54,299	60,072	57,411	65,056	66,487	10.7%
Airport	145,666	126,847	186,446	163,478	160,467	183,289	-1.7%
Total General Fund Operating Expenditures	6,319,758	6,551,475	7,043,597	6,748,617	7,587,652	8,041,044	14.2%
Excess of Revenues Over (Under)							
Expenditures	104,237	(16,564)	(118,887)	(132,141)	(53,033)	(316,545)	

City of Marshall							
GENERAL FUND		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Summary of Dept Totals							
Revenues							
101-000-402.00	Current Property Taxes	3,329,681	3,251,878	3,340,613	3,313,766	3,347,384	3,400,000
101-000-404.00	Property Taxes - Prior Years		273				
101-000-405.00	Tax Collection Fees	123,761	118,998	120,000	122,000	122,500	123,500
101-000-420.00	Delinquent Personal Prop Taxes	7,411		2,000	6,267	6,000	6,000
101-000-445.00	Penalties & Int. on Taxes	26,720	28,304	35,000	27,000	27,000	27,000
101-000-451.00	Licenses and Permits	2,117	1,820	1,200	1,600	2,000	2,000
101-000-451.01	Permits	102,442	59,633	95,000	63,152	65,000	65,000
101-000-452.00	Cable Commissions	60,843	62,054	70,000	65,000	65,000	65,000
101-000-505.00	Federal Grant	16,085	12,800	15,500	2,501		
101-000-540.00	State Grants		24,370		2,726		
101-000-543.00	Liquor License Refund	8,439	8,429	8,500	15,988	8,500	8,500
101-000-574.00	State Shared Rev-Constitutiona	528,532	541,871	550,000	541,123	550,000	550,000
101-000-574.01	State Shared Rev-StatutoryEVIP	108,461	112,077	110,000	109,644	112,636	112,636
101-000-588.00	Contributions from Local Units	149,207	110,600	140,000	127,972	140,000	140,000
101-000-601.00	NSF Revenue	200		150	78	150	150
101-000-607.00	Charges for Services - Fees	18,289	9,960	66,000	4,559	10,000	10,000
101-000-607.01	Charges for Services - FOIA				10	100	100
101-000-607.02	Charges for Ser.-Plan & Zone	602	1,125	1,000	4,696	2,500	2,500
101-000-627.06	CONTRACT REVENUE - ALBION		36,000		54,511	49,000	49,000
101-000-642.00	Charges for Services - Sales	32,162	40,521	50,000	35,564	45,000	45,000
101-000-642.01	Charges for Serv-Columbarium	450	1,550		1,168	1,000	1,000
101-000-652.00	Parking Meter Receipts	264					
101-000-658.00	Parking Violations	3,680	3,685	3,000	2,321	3,000	3,000
101-000-659.00	District Court - Ord. Fines	93,910	49,816	115,000	41,146	50,000	50,000
101-000-659.01	Civil Infractions	425	300	500	341	300	300
101-000-665.00	Interest	10,710	8,100	10,000	5,201	6,500	6,500
101-000-667.00	Rents	46,134	44,991	45,000	51,973	45,000	45,000
101-000-671.00	Miscellaneous Revenue	94,978	195,166	102,000	8,717	125,000	122,000
101-000-675.00	Contrib. from Other Sources	43,740	73,740		71,917	35,000	35,000
101-000-676.00	Reimbursement		4,002				
101-000-681.00	Sales of Fixed Assets	15,057	1,000				
101-000-693.00	GAINLOSS- SALES OF ASSETS		132				
101-000-694.00	Cash - over & short	(41)	82		18		
101-000-699.00	Transfers From Other Funds	996,720	1,075,324	1,136,740	1,136,740	1,735,219	1,780,123
101-000-699.30	Contributions - Admin Fees					54,205	56,000
	General Fund Revenue - Total	5,820,979	5,878,601	6,017,203	5,817,699	6,607,994	6,705,309
GENERAL FUND							
		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Summary of Dept Totals							
Expenditures							
101-101	City Council - Expenditures:	3,503	3,806	3,676	4,199	4,108	4,310
101-172	City Manager - Expenditures:	127,941	134,808	138,568	141,895	192,672	205,285
101-209	Assessor - Expenditures:	79,693	149,629	164,885	142,963	164,111	171,083
101-210	City Attorney - Expenditures:	71,363	57,654	55,000	55,000	50,000	50,000
101-226	Human Resources - Expenditures:	61,386	68,203	69,641	65,260	86,254	93,556
101-250	Clerk - Expenditures:	45,960	57,037	54,563	43,209	96,835	100,634
101-260	Finance/Treasurer - Expenditures:	186,137	223,744	235,621	265,457	532,053	574,608
101-265	City Hall - Expenditures:	80,820	7,049	9,000	9,023	74,153	9,000
101-266	Chapel - Expenditures:	1,387	395	2,400	2,400	1,400	2,400
101-269	Other City Property - Expenditures:	35,730	30,546	37,700	26,750	30,000	30,000
101-276	Cemetery - Expenditures:	164,443	198,104	188,451	191,443	133,728	138,921
101-294	Non-Departmental - Expenditures:	522,781	458,632	381,857	479,982	529,823	576,833
101-301	Police - Expenditures:	1,539,247	1,589,526	1,632,529	1,557,792	1,663,037	1,786,356
101-316	Crossing Guards - Expenditures:	13,119	13,143	12,487	8,759	14,224	17,224
101-325	Dispatch - Expenditures:	80,373	109,393	112,900	111,171	112,000	116,000
101-336	Fire - Expenditures:	845,266	853,036	927,110	873,460	909,032	995,484
101-371	Inspections - Expenditures:	97,003	100,025	102,386	102,306	141,977	158,779
101-410	Planning & Zoning - Expenditures:	97,244	169,396	150,384	142,096	109,818	120,313
101-441	Streets - Expenditures:	732,782	738,444	871,292	616,750	855,258	939,029
101-447	Engineering - Expenditures:	15,370	17,767	51,983	51,759	54,581	56,903
101-540	PSB Operations - Expenditures:	99,638	104,363	122,042	111,711	123,703	131,303
101-729	Community Develop - Expenditures:	0	0	0	0	0	0
101-774	Parks - Expenditures:	75,852	78,329	101,988	125,466	152,712	156,724
101-900	Capital Improvement - Expenditures:	184,036	127,651	164,300	259,167	27,900	74,500
101-999	Transfers to Other Funds - Expenditures:	578,779	666,754	517,443	600,000	653,446	648,446
	General Fund Expenditures Total:	5,739,853	5,957,434	6,108,206	5,988,018	6,712,825	7,157,691
Excess of Revenues Over (Under) Expenditures							
		81,126	(78,833)	(91,003)	(170,319)	(104,831)	(452,382)

ALLOCATED POSITIONS:						
CITY MANAGER						
Job Description	FY 2013 FTE's	FY 2014 FTE's	FY 2015 FTE's	FY 2016 FTE's	FY 2017 FTE's	
City Manager	0.70	0.70	0.70		0.70	1.00
Asst. City Manager					0.50	0.10
Clerk	0.25	0.25	0.25		0.25	0.00
Total	0.95	0.95	0.95		1.45	1.10
ASSESSOR						
Job Description	FY 2013 FTE's	FY 2014 FTE's	FY 2015 FTE's	FY 2016 FTE's	FY 2017 FTE's	
Assessor			1.00		1.00	1.00
Administrative Assistant	0.95	1.00	1.00		1.00	1.00
Total	0.95	1.00	2.00		2.00	2.00
HUMAN RESOURCES						
Job Description	FY 2013 FTE's	FY 2014 FTE's	FY 2015 FTE's	FY 2016 FTE's	FY 2017 FTE's	
Human Resources Coordinator	0.80	0.80		0.80	0.80	1.00
Total	0.80	0.80		0.80	0.80	1.00
CLERK						
Job Description	FY 2013 FTE's	FY 2014 FTE's	FY 2015 FTE's	FY 2016 FTE's	FY 2017 FTE's	
Clerk	0.00	0.00		0.50	0.50	1.00
Total	0.00	0.00		0.50	0.50	1.00
FINANCE/TREASURER						
Job Description	FY 2013 FTE's	FY 2014 FTE's	FY 2015 FTE's	FY 2016 FTE's	FY 2017 FTE's	
Finance Director	1.00	1.00		1.00	1.00	1.00
Treasurer	0.75	0.75		0.75	0.75	1.00
Purchasing Agent					1.00	1.00
Accountant-Utility Billing-Payroll-Accounts Payable	0.12	0.12		0.12	0.12	3.00
Receptionist/Cashier	0.25	0.25		0.25	0.25	1.00
Total	2.12	2.12		2.12	2.12	7.00
CITY HALL						
Job Description	FY 2013 FTE's	FY 2014 FTE's	FY 2015 FTE's	FY 2016 FTE's	FY 2017 FTE's	
Facilities Manager	0.25	0.00		0.00	0.20	0.10
Total	0.25	0.00		0.00	0.20	0.10
CEMETERY						
Job Description	FY 2013 FTE's	FY 2014 FTE's	FY 2015 FTE's	FY 2016 FTE's	FY 2017 FTE's	
Deputy Director of Community Services	0.05	0.00		0.00	0.00	0.00
DPW Superintendent	0.00	0.10		0.25	0.25	0.25
Administrative Assistant	0.05	0.05		0.05	0.05	0.05
Receptionist	0.05	0.00		0.00	0.00	0.00
Equipment Operator	1.39	1.21		0.91	0.91	0.80
Total	1.54	1.36		1.21	1.21	1.10
POLICE						
Job Description	FY 2013 FTE's	FY 2014 FTE's	FY 2015 FTE's	FY 2016 FTE's	FY 2017 FTE's	
Director of Public Safety	0.50	0.50		0.50	0.50	0.50
Deputy Police Chief	0.00	0.00		1.00	1.00	1.00
Lieutenant	1.00	1.00		1.00	1.00	1.00
Sergeant	3.00	4.00		4.00	3.00	3.00
Patrolman	9.00	8.00		8.00	9.00	11.00
Total	13.50	13.50		14.50	14.50	16.50
FIRE						
Job Description	FY 2013 FTE's	FY 2014 FTE's	FY 2015 FTE's	FY 2016 FTE's	FY 2017 FTE's	
Director of Public Safety	0.50	0.50		0.50	0.50	0.50
Deputy Fire Chief	0.00	0.00		1.00	1.00	1.00
Assistant Chief	3.00	3.00		2.00	3.00	3.00
Lieutenant	4.00	4.00		4.00	3.00	3.00
Total	7.50	7.50		7.50	7.50	7.50

INSPECTION						
Job Description	FY 2013 FTE's	FY 2014 FTE's	FY 2015 FTE's	FY 2016 FTE's	FY 2017 FTE's	
Director of Community Services	0.35	0.35	0.35	0.35	0.25	
Building Inspector	0.50	0.00	0.00	0.00	1.00	
Receptionist	0.05	0.05	0.05	0.05	0.05	
Total	0.90	0.40	0.40	0.40	1.30	
PLANNING & ZONING						
Job Description	FY 2013 FTE's	FY 2014 FTE's	FY 2015 FTE's	FY 2016 FTE's	FY 2017 FTE's	
Director of Community Services	0.55	0.58	0.58	0.58	0.65	
Building				1.00	0.00	
Receptionist	0.10	0.10	0.10	0.05	0.05	
Total	0.65	0.68	0.68	1.63	0.70	
STREETS						
Job Description	FY 2013 FTE's	FY 2014 FTE's	FY 2015 FTE's	FY 2016 FTE's	FY 2017 FTE's	
Director of Public Services	0.30	0.20	0.20	0.25	0.35	
DPW Superintendent	0.00	0.60	0.50	0.50	0.55	
Facilities Manager				0.05	0.05	
GIS Specialist				0.25	0.00	
Receptionist	0.30	0.30	0.30	0.25	0.25	
DPW Supervisor	1.00	1.00	0.76	0.76	0.80	
Equipment Operator	4.96	4.10	5.64	5.64	6.20	
Total	6.56	6.20	7.40	7.70	8.20	
ENGINEERING						
Job Description	FY 2013 FTE's	FY 2014 FTE's	FY 2015 FTE's	FY 2016 FTE's	FY 2017 FTE's	
Director of Public Services	0.10	0.05	0.05	0.05	0.10	
GIS Specialist					0.50	
Receptionist	0.05	0.05	0.05	0.05	0.05	
Total	0.15	0.10	0.10	0.10	0.65	
PSB OPERATIONS						
Job Description	FY 2013 FTE's	FY 2014 FTE's	FY 2015 FTE's	FY 2016 FTE's	FY 2017 FTE's	
DPW Superintendent	0.00	0.10	0.05	0.05	0.00	
Facilities Manager				0.20	0.20	
Equipment Operator	0.01	0.01	0.01	0.01	0.00	
Total	0.01	0.11	0.06	0.26	0.20	
PARKS						
Job Description	FY 2013 FTE's	FY 2014 FTE's	FY 2015 FTE's	FY 2016 FTE's	FY 2017 FTE's	
DPW Superintendent	0.00	0.05	0.05	0.05	0.05	
Environmental Specialist					0.45	
Equipment Operator	0.16	0.20	0.20	0.20	0.50	
Total	0.16	0.25	0.25	0.25	1.00	
TOTAL GENERAL FUND FTE's	36.04	34.96	38.46	40.61	49.35	

City of Marshall

GENERAL FUND		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Revenues							
101-000-402.00	Current Property Taxes	3,329,681	3,251,878	3,340,613	3,313,766	3,347,384	3,400,000
101-000-404.00	Property Taxes - Prior Years	0	273	0	0	0	0
101-000-405.00	Tax Collection Fees	123,761	118,998	120,000	122,000	122,500	123,500
101-000-420.00	Delinquent Personal Prop Tax	7,411	0	2,000	6,267	6,000	6,000
101-000-445.00	Penalties & Int. on Taxes	26,720	28,304	35,000	27,000	27,000	27,000
101-000-451.00	Licenses and Permits	2,117	1,820	1,200	1,600	2,000	2,000
101-000-451.01	Permits	102,442	59,633	95,000	63,152	65,000	65,000
101-000-452.00	Cable Commissions	60,843	62,054	70,000	65,000	65,000	65,000
101-000-505.00	Federal Grant	16,085	12,800	15,500	2,501	0	0
101-000-540.00	State Grants	0	24,370	0	2,726	0	0
101-000-543.00	Liquor License Refund	8,439	8,429	8,500	15,988	8,500	8,500
101-000-574.00	State Shared Rev-Constitution	528,532	541,871	550,000	541,123	550,000	550,000
101-000-574.01	State Shared Rev-StatutoryEVI	108,461	112,077	110,000	109,644	112,636	112,636
101-000-588.00	Contributions from Local Unit	149,207	110,600	140,000	127,972	140,000	140,000
101-000-601.00	NSF Revenue	200	0	150	78	150	150
101-000-607.00	Charges for Services - Fees	18,289	9,960	66,000	4,559	10,000	10,000
101-000-607.01	Charges for Services - FOIA	0	0	0	10	100	100
101-000-607.02	Charges for Ser.-Plan & Zone	602	1,125	1,000	4,696	2,500	2,500
101-000-627.06	Contracted Revenue - Albion	0	36,000	0	54,511	49,000	49,000
101-000-642.00	Charges for Services - Sales	32,162	40,521	50,000	35,564	45,000	45,000
101-000-642.01	Charges for Serv-Columbarium	450	1,550	0	1,168	1,000	1,000
101-000-652.00	Parking Meter Receipts	264	0	0	0	0	0
101-000-658.00	Parking Violations	3,680	3,685	3,000	2,321	3,000	3,000
101-000-659.00	District Court - Ord. Fines	93,910	49,816	115,000	41,146	50,000	50,000
101-000-659.01	Civil Infractions	425	300	500	341	300	300
101-000-665.00	Interest	10,710	8,100	10,000	5,201	6,500	6,500
101-000-667.00	Rents	46,134	44,991	45,000	51,973	45,000	45,000
101-000-671.00	Miscellaneous Revenue	94,978	195,166	102,000	8,717	125,000	122,000
101-000-675.00	Contrib. from Other Sources	43,740	73,740	0	71,917	35,000	35,000
101-000-676.00	Reimbursement	0	4,002	0	0	0	0
101-000-681.00	Sales of Fixed Assets	15,057	1,000	0	0	0	0
101-000-693.00	Gain (Loss) on Sale of Assets	0	132	0	0	0	0
101-000-694.00	Cash - over & short	(41)	82	0	18	0	0
101-000-699.00	Transfers From Other Funds	996,720	1,075,324	1,136,740	1,136,740	1,735,219	1,780,123
101-000-699.30	Transfers - Admin Fees	0	0	0	0	54,205	56,000
REVENUES Total:		5,820,979	5,878,601	6,017,203	5,817,699	6,607,994	6,705,309

CITY 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 Jack Reed

Councilmember At Large Kathy Miller

Councilmember First Ward Kari Schurig

Councilmember Second Ward Nick Metzger

Councilmember Third Ward Brent Williams

Councilmember Fourth Ward Michael McNeil

Councilmember Fifth Ward Jon Gerten

The Mayor receives an annual salary of \$500 and the Councilmembers receive a \$300 annual salary. The Council's responsibilities and powers are described in the City Charter.

City of Marshall

CITY COUNCIL		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Expenditures							
101-101-703.00	Part-time Salaries	2,375	2,125	2,300	2,239	2,300	2,300
101-101-715.00	Social Security	182	163	176	171	176	176
101-101-721.00	Workers Compensation	33	0	40	0	32	34
101-101-740.00	Operating Supplies	218	390	200	400	200	400
101-101-810.00	Dues & Memberships	0	85	100	389	400	400
101-101-860.00	Transportation & Travel	695	558	500	500	500	500
101-101-958.00	Education & Training	0	485	360	500	500	500
City Council - Expenditures:		3,503	3,806	3,676	4,199	4,108	4,310

CITY MANAGER

The City Manager is 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 five 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.

City of Marshall

CITY MANAGER		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Expenditures							
101-172-702.00	Payroll	85,273	88,856	82,581	94,305	124,335	126,821
101-172-702.01	Other Fringe Benefits-taxable	1,275	1,300	1,325	2,794	1,500	1,500
101-172-715.00	Social Security	6,496	6,780	7,537	7,284	9,627	9,817
101-172-716.00	Hospitalization	13,969	14,701	16,483	14,466	16,271	20,313
101-172-717.00	Life Insurance	740	681	684	707	1,175	1,187
101-172-718.00	Retirement	12,696	14,320	21,868	15,091	31,090	35,041
101-172-719.00	Hospitalization - Prescriptio	8	0	0	0	0	0
101-172-721.00	Workers Compensation	152	299	392	310	373	1,305
101-172-727.00	Office Supplies	0	0	150	100	150	150
101-172-755.00	Miscellaneous Supplies	40	0	0	0	0	0
101-172-810.00	Dues & Memberships	1,022	110	1,000	1,130	1,200	1,200
101-172-850.00	Communications	806	744	744	744	744	744
101-172-860.00	Transportation & Travel	452	939	600	529	600	600
101-172-941.00	Motor Pool Equip Rental	1,495	2,669	2,200	1,491	2,300	2,300
101-172-941.01	Data Processing	2,942	2,494	2,254	2,194	2,557	3,557
101-172-958.00	Education & Training	575	915	750	750	750	750
City Manager - Expenditures:		127,941	134,808	138,568	141,895	192,672	205,285

ASSESSOR

The Assessing Department, composed of an Assessor and an Assistant Assessor, is responsible for the assessment of all real and personal property within the City for the equitable distribution of the property tax burden. The department must adhere to, and fulfill, the requirements given by the State Tax Commission and State Assessor's Board.

The Assessing Department provides information to and educates people such as homeowners, taxpayers, developers, title insurance companies, lenders, lawyers, and realtors. Office functions include assessment roll preparation, maintenance of legal descriptions and documents, coordinating and conducting Boards of Review, maintaining tax parcel maps through GIS, and sales and market studies.

On top of their many daily duties, the department has an annual goal of physically visiting 20% of all classes of properties located within the City. These on-site inspections will help provide: more up-to-date information on each parcel's record card, distinct ECF Neighborhood boundaries, and land value analysis. Compiled, fieldwork of this nature will strengthen the department's efforts to maintain accurate assessments representative of the condition of properties and the market.

Council Goals: Enhance quality of housing by assuring accurate and timely valuations and assessments. Assure that valuations are accurate to assist in further economic development activities.

City of Marshall							
ASSESSOR		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Expenditures							
101-209-702.00	Payroll	37,879	79,853	85,313	73,016	95,000	95,000
101-209-702.01	Other Fringe Benefits-taxable	1,500	1,319	0	0	0	0
101-209-703.00	Part-Time Salaries	0	0	0	5,227	5,300	5,300
101-209-704.00	Overtime Salaries	340	283	1,283	100	500	500
101-209-715.00	Social Security	2,992	5,904	6,625	5,574	7,712	7,711
101-209-716.00	Hospitalization	6,178	27,189	25,332	31,476	24,286	30,320
101-209-717.00	Life Insurance	57	216	248	243	296	298
101-209-718.00	Retirement	5,402	11,970	20,757	12,295	8,035	9,057
101-209-721.00	Workers Compensation	67	133	367	275	32	42
101-209-727.00	Office Supplies	0	600	720	1,425	750	775
101-209-740.00	Operating Supplies	0	1,012	4,000	110	1,000	1,000
101-209-801.00	Professional Services	0	37	0	0	0	0
101-209-810.00	Dues & Memberships	0	345	360	925	500	500
101-209-820.00	Contracted Services	25,278	14,094	7,500	1,957	7,500	7,500
101-209-850.00	Communications	0	682	745	1,320	1,000	1,480
101-209-860.00	Transportation & Travel	0	3,339	4,000	3,798	4,000	4,200
101-209-941.01	Data Processing	0	2,083	5,135	4,998	5,200	5,400
101-209-958.00	Education & Training	0	570	2,500	224	3,000	2,000
Assessor - Expenditures:		79,693	149,629	164,885	142,963	164,111	171,083

CITY ATTORNEY

The City Attorney is appointed in May following each regular City election by the City Council for a two year term. Paul Beardslee had served as the City Attorney since 2005, but resigned when he was appointed to a judgeship. The City Attorney is assisted by other counsel, John Brundage and John Sullivan. Labor Attorney Doug Callander of Miller-Canfield is consulted on labor issues.

City of Marshall							
CITY ATTORNEY		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Expenditures							
101-210-801.00	Professional Services	68,783	57,654	55,000	55,000	50,000	50,000
101-210-801.02	Prof. Services - HCOD	2,580	0	0	0	0	0
	City Attorney - Expenditures:	71,363	57,654	55,000	55,000	50,000	50,000

HUMAN RESOURCES

It is the mission of the Human Resources Department to service the overall personnel needs of the City. 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 and optical 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 and a 457 investment plan. Depending on the employee's work responsibilities, full uniforms may be furnished.

City of Marshall							
HUMAN RESOURCES							
		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Expenditures							
101-226-702.00	Payroll	34,783	36,631	37,208	37,208	47,441	48,389
101-226-702.01	Other Fringe Benefits-taxable	1,200	1,200	1,200	1,200	1,500	1,500
101-226-715.00	Social Security	2,473	2,544	2,939	2,939	3,744	3,817
101-226-716.00	Hospitalization	12,173	12,824	12,679	12,824	15,153	18,918
101-226-717.00	Life Insurance	132	150	146	150	219	221
101-226-718.00	Retirement	5,334	6,017	9,053	6,341	11,863	13,370
101-226-721.00	Workers Compensation	66	126	165	165	16	23
101-226-727.00	Office Supplies	72	32	200	300	300	300
101-226-740.00	Operating Supplies	0	2,000	250	0	250	250
101-226-801.00	Professional Services	1,344	1,011	1,200	379	1,200	1,200
101-226-810.00	Dues & Memberships	0	75	100	100	100	100
101-226-820.00	Contracted Services	98	425	0	0	0	0
101-226-850.00	Communications	0	744	744	744	744	744
101-226-860.00	Transportation & Travel	0	0	250	0	250	250
101-226-901.00	Advertising	1,509	2,394	1,000	1,000	1,000	1,000
101-226-941.00	Motor Pool Equip Rental	0	0	250	0	100	100
101-226-941.01	Data Processing	2,117	2,030	1,757	1,710	1,874	2,874
101-226-958.00	Education & Training	85	0	500	200	500	500
	Human Resources - Expenditures:	61,386	68,203	69,641	65,260	86,254	93,556

CITY CLERK

The City Clerk, in accordance with Section 2.10 of the Marshall City Charter, is appointed by the Mayor and subject to confirmation of two-thirds of the council. The appointment is made at the first regular Council meeting of May, following the regular City election, for a two-year term beginning June 1. Trisha Nelson was appointed as City Clerk on December 3, 2012.

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 department also maintains the voter registrations files and conducts all city, county, state, and federal elections.

City of Marshall							
CLERK		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
Expenditures		Actual	Actual	Budget	Forecast	Request	Projected
101-250-702.00	Payroll	21,521	21,960	22,303	21,354	45,498	46,407
101-250-702.01	Other Fringe Benefits-taxable	450	500	550	1,071	1,300	1,400
101-250-715.00	Social Security	1,607	1,600	1,748	1,635	3,580	3,650
101-250-716.00	Hospitalization	9,437	7,795	7,925	7,339	15,153	18,918
101-250-717.00	Life Insurance	88	90	87	82	210	212
101-250-718.00	Retirement	2,211	3,723	4,526	3,924	11,376	12,823
101-250-721.00	Workers Compensation	0	75	98	135	16	22
101-250-727.00	Office Supplies	267	138	200	158	300	300
101-250-801.00	Professional Services	0	2,889	300	566	300	300
101-250-810.00	Dues & Memberships	85	240	240	240	240	240
101-250-820.00	Contracted Services	1,189	1,985	994	994	994	994
101-250-830.00	Elections	792	10,025	5,000	1,616	8,000	4,000
101-250-850.00	Communications	264	744	744	604	744	744
101-250-860.00	Transportation & Travel	0	0	250	0	250	250
101-250-901.00	Advertising	5,978	4,004	8,000	2,422	7,000	7,000
101-250-941.01	Data Processing	2,071	1,269	1,098	1,069	1,374	2,874
101-250-958.00	Education & Training	0	0	500	0	500	500
	Clerk - Expenditures:	45,960	57,037	54,563	43,209	96,835	100,634

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 Mayor and subject to confirmation of two-thirds vote of the City Council in accordance with Section 2.10 of the Marshall City Charter. The appointment is made at the first regular Council meeting of May, following the regular City election, for a two-year term beginning June 1st. 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 2015, over 7000 tax bills were printed and mailed to taxpayers totaling \$12,233,291.

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 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Expenditures							
101-260-702.00	Payroll	75,685	112,220	116,851	125,171	300,345	306,352
101-260-702.01	Other Fringe Benefits-taxable	2,343	3,670	3,435	2,550	2,900	3,100
101-260-715.00	Social Security	5,858	8,640	9,202	9,569	23,199	23,674
101-260-716.00	Hospitalization	11,314	13,989	14,165	13,173	98,293	122,715
101-260-717.00	Life Insurance	32	334	414	285	860	868
101-260-718.00	Retirement	16,021	13,339	28,430	13,365	45,436	51,209
101-260-719.00	Hospitalization - Prescriptio	15	0	0	0	0	0
101-260-721.00	Workers Compensation	257	392	518	865	134	190
101-260-727.00	Office Supplies	11,378	14,230	11,000	10,081	10,000	12,000
101-260-727.02	Postage and Shipping	12,924	15,455	13,000	13,654	8,000	8,000
101-260-740.00	Operating Supplies	264	1,000	400	313	500	500
101-260-755.00	Miscellaneous Supplies	0	79	0	0	0	0
101-260-801.00	Professional Services	24,436	17,173	19,000	195	18,000	20,000
101-260-803.00	Service Fee	0	0	0	39	0	0
101-260-810.00	Dues & Memberships	799	667	1,000	1,750	1,000	1,000
101-260-820.00	Contracted Services	1,850	1,652	1,500	56,754	1,500	1,500
101-260-830.00	Elections	2,123	126	0	0	0	0
101-260-850.00	Communications	7,643	8,484	5,000	7,000	7,000	7,500
101-260-860.00	Transportation & Travel	1,433	36	1,400	1,290	1,500	1,500
101-260-901.00	Advertising	0	400	500	333	500	500
101-260-930.00	Equipment Maintenance	119	125	250	242	250	500
101-260-941.00	Motor Pool Equip Rental	0	53	500	159	250	500
101-260-941.01	Data Processing	8,984	10,710	7,556	7,355	9,386	10,000
101-260-958.00	Education & Training	2,659	970	1,500	1,314	3,000	3,000
Finance/Treasurer - Expenditures:		186,137	223,744	235,621	265,457	532,053	574,608

CITY HALL

City Hall maintenance operations are under the general direction of the new Facility Manager hired to maintain facility operations at the MRLEC, PSB Building and City Hall. The grounds will also be maintained by the Facility Manager and staff. It is anticipated that lawn fertilization and shrubbery maintenance will be performed by a contracted lawn care service.

In 2014 City Hall was renovated to provide offices for MAEDA, DDA and LDFA located on the first floor. This renovation also included the addition of public restrooms and a training room for the City of Marshall. During 2015 the previous Fire Department building at the rear of this building was demolished to expand the city's parking area and to provide more green space on the back of the building. Repainting and remodeling of Finance Department to provide for better customer service was also completed during this time. The Council Chambers received a facelift through repainting and new carpeting. City Hall also received a new roof after several rain events were enjoyed within the interior of the building.

In 2016, the previous fire command offices will be renovated to provide office space for the Assessing Department and a first floor conference room.

It is the administration's intent to maintain this historic building at a level of preservation that will allow it to be functional for many years to come.

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.

Staff:

Bruce Rapp

Facility Manager

City of Marshall							
CITY HALL		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Forecast	FY 2017 Request	FY 2018 Projected
Expenditures							
101-265-702.00	Payroll	0	29	3,915	3,046	3,713	3,787
101-265-703.00	Part-time Salaries	11,170	13,808	12,112	13,811	13,228	14,000
101-265-704.00	Overtime Salaries	0	8	0	798	0	0
101-265-715.00	Social Security	854	1,059	1,227	1,344	1,525	1,556
101-265-716.00	Hospitalization	0	4	1,426	286	1,361	1,699
101-265-717.00	Life Insurance	0	0	6	4	7	7
101-265-718.00	Retirement	0	0	0	345	336	379
101-265-721.00	Workers Compensation	163	0	175	0	198	275
101-265-776.00	Building Maintenance Supplies	2,366	10,012	3,000	6,024	4,000	4,500
101-265-820.00	Contracted Services	2,735	4,851	3,000	5,234	4,600	5,600
101-265-850.00	Communications	0	0	0	19	0	0
101-265-921.00	Utilities - Gas	10,224	7,807	9,400	2,339	8,500	8,500
101-265-922.00	Utilities-Elec, Water, Sewer	27,898	24,317	30,000	15,245	20,000	20,000
101-265-930.00	Equipment Maintenance	12,329	4,609	4,000	845	4,000	4,000
101-265-931.00	Maintenance of Building	13,081	7,049	9,000	9,023	9,000	9,000
101-265-941.00	Motor Pool Equip Rental	0	162	200	681	200	200
101-265-941.01	Data Processing	0	0	4,087	3,978	3,485	3,485
City Hall - Expenditures:		80,820	73,715	81,548	63,022	74,153	76,988

CHAPEL BUILDING

The Chapel Building is a beautiful and historic structure located on Homer Road in front of Oakridge Cemetery. 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. The budget has minimal expenses related to maintenance costs and the City's Streets Superintendent oversees minor maintenance activities at the building.

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.

City of Marshall							
CHAPEL		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Forecast	FY 2017 Request	FY 2018 Projected
Expenditures							
101-266-820.00	Contracted Services	303	0	500	500	500	500
101-266-931.00	Maintenance of Building	1,084	395	1,900	1,900	900	1,900
	Chapel - Expenditures:	1,387	395	2,400	2,400	1,400	2,400

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 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
Expenditures		Actual	Actual	Budget	Forecast	Request	Projected
101-269-811.00	Taxes	30,385	27,073	30,000	26,750	30,000	30,000
101-269-921.00	Utilities - Gas	3,745	2,437	3,700	0	0	0
101-269-922.00	Utilities-Elec, Water, Sewer	1,600	1,036	4,000	0	0	0
Other City Property - Expenditures:		35,730	30,546	37,700	26,750	30,000	30,000

CEMETERY

Originally developed in 1839 the Oakridge Cemetery property is 65 acres in size and composed of four developed sections. Oakridge Cemetery has approximately 11,000 burials and is one of the oldest operating cemeteries in Michigan. Oakridge 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.

The FY 2016 annual expense budget of \$188,451 allows the City to operate and maintain Oakridge Cemetery at a level that reflects the communities pride and expected level of care for its historic cemetery.

The Department of Public Works for the City of Marshall is responsible for cemetery maintenance. During times of increased work load the full time staff is augmented by four seasonal workers.

City of Marshall							
CEMETERY		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Expenditures							
101-276-702.00	Payroll	32,827	27,219	56,982	30,630	26,053	26,574
101-276-702.01	Other Fringe Benefits-taxable	1,795	1,831	2,633	3,112	1,265	1,290
101-276-702.41	Payroll - Mowing/Trimming	3,810	9,596	0	13,390	0	0
101-276-702.51	Payroll - Open/Close Grave	8,554	11,471	0	7,537	0	0
101-276-702.52	Payroll - Decorations	845	1,616	0	332	0	0
101-276-702.53	Payroll - Foundations	4,952	8,898	0	8,940	0	0
101-276-703.00	Part-time Salaries	35,846	36,308	43,706	34,410	40,000	40,000
101-276-704.00	Overtime Salaries	89	599	1,791	378	1,791	1,827
101-276-704.41	Overtime - Mowing/Trimming	78	1,208	0	0	0	0
101-276-704.51	Overtime - Open/Close Grave	3,064	3,401	0	3,954	0	0
101-276-704.52	Overtime-Decorations	0	0	0	31	0	0
101-276-715.00	Social Security	6,963	7,712	8,042	7,256	5,697	5,811
101-276-716.00	Hospitalization	12,781	26,287	13,067	23,172	3,518	4,391
101-276-717.00	Life Insurance	208	348	155	288	89	90
101-276-718.00	Retirement	8,470	9,674	13,898	10,176	6,286	7,085
101-276-720.00	Unemployment	392	0	0	0	0	0
101-276-721.00	Workers Compensation	1,258	2,283	3,036	1,890	826	1,150
101-276-727.00	Office Supplies	0	69	0	0	0	0
101-276-740.00	Operating Supplies	7,031	7,094	5,500	5,500	6,500	6,500
101-276-741.00	Uniforms	169	194	300	289	250	250
101-276-760.00	Medical Services	92	92	200	179	200	200
101-276-761.00	Safety Supplies	133	0	150	0	150	150
101-276-775.00	Repair & Maintenance Supplies	1,759	3,404	2,000	2,000	2,000	2,500
101-276-777.00	Minor Tools	920	708	800	800	800	800
101-276-820.00	Contracted Services	1,947	3,533	3,000	3,859	3,500	3,500
101-276-901.00	Advertising	0	0	0	400	400	400
101-276-922.00	Utilities-Elec, Water, Sewer	195	155	150	150	200	200
101-276-930.00	Equipment Maintenance	0	320	250	0	250	250
101-276-941.00	Motor Pool Equip Rental	29,514	33,232	32,000	32,000	33,000	35,000
101-276-941.01	Data Processing	751	852	791	770	953	953
Cemetery - Expenditures:		164,443	198,104	188,451	191,443	133,728	138,921

NON-DEPARTMENTAL

Non-departmental expenses do not fit into any specific department.

Many projects supported by the City are included in this area: our general membership fees for the Michigan Municipal League, (MML) and MML Defense Fund, property and liability insurance and Sister Cities. The Town Crier, a monthly publication designed to keep the public informed regarding utility bills and other City information, is funded through this budget. In addition, there is a modest amount included for unanticipated costs.

Transfers to other funds is the General Fund's contribution to the Marshall Regional Law Enforcement Center (MRLEC) operational costs, the Airport Fund and the transfer of tax revenues received by the General Fund for repayment of the Building Authority Bonds issued for the construction of the MRLEC building and the Fire Station.

City of Marshall

NON-DEPARTMENTAL		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Expenditures							
101-294-718.00	Retirement	0	5	1,905	0	0	0
101-294-718.01	Retiree Health Insurance	321,916	271,491	246,237	305,646	364,208	407,913
101-294-719.00	Hospitalization - Prescriptio	1,779	72	1,600	105	100	100
101-294-755.00	Miscellaneous Supplies	0	18	0	845	0	0
101-294-801.00	Professional Services	11,993	12,193	12,000	12,933	12,000	13,000
101-294-803.00	Service Fee	15,000	16,851	10,000	15,321	10,000	10,000
101-294-804.00	BANK FEES	86	105	80	2,023	100	100
101-294-805.00	Administrative Costs	0	1,204	1,000	975	1,000	1,000
101-294-810.00	Dues & Memberships	7,091	2,500	1,000	0	1,000	1,000
101-294-820.00	Contracted Services	5,089	5,364	4,500	3,216	5,300	5,300
101-294-825.00	Insurance	79,554	79,933	30,000	69,460	40,000	40,000
101-294-826.00	Bond Issuance Costs	64,389	46,908	68,535	55,977	71,780	75,000
101-294-850.00	Communications	0	0	0	2,711	0	0
101-294-964.00	Refund or Rebates	2,586	3,988	5,000	8,142	5,000	5,000
101-294-969.00	Contingency	(1,702)	0	0	0	0	0
101-294-990.00	Debt Service	15,000	15,000	0	0	15,000	15,000
101-294-995.00	Bond Interest Paid	0	3,000	0	2,628	4,335	3,420
101-294-999.00	Transfers to Other Funds	578,779	666,754	517,443	600,000	653,446	648,446
Non-Departmental - Expenditures:		1,101,560	1,125,386	899,300	1,079,982	1,183,269	1,225,279

POLICE

The Police Department is made up of 15 full time sworn police officers, one motor carrier officer, two part time officers and three part time clerical staff. The department is responsible for maintaining police coverage 24 hours a day, seven days a week. We are currently working 12 hour shifts beginning at 6a - 6p and 6p - 6a.

Our officers are responsible for patrol activities, traffic enforcement, responding to calls for service and to protect life and property. One of the most proactive ways to achieve these goals is to provide adequate training in high liability areas. These areas include self-protection, driving abilities, use of force and dealing with high stressful situations.

The department is currently a member of the Southern Michigan Training Consortium involving departments from Lenawee, Jackson, Calhoun and Eaton Counties. This allows us to receive training in a cost effective manner while collaborating and consolidating with other agencies to utilize space, instructors and training equipment. As stated before the core training is dedicated to the high liability areas to reduce risk to the officers and the public.

This budget considers all personnel wages, benefits, training, uniforms, equipment purchases and maintenance, operating supplies and data processing costs. As you look at the budget, approximately 87% of the total budget expenditures is for personnel wages and benefits. The other 13% is for operations, training and equipment purchases. This budget was developed to ensure that we are being fiscally responsible to meet the needs of the community and to maintain the equipment for optimal use.

As the agency moves forward we will be able to adapt to changes in crime trends, needs of the community and community interactions to provide the very best service. The community is becoming more transit and technical use is ever changing. With these changes the law enforcement needs to also change to meet the needs of those that are potential victims from those changes. It is the responsibility and requirement for every officer to treat each individual with respect and provide the very best service to determine the most appropriate outcome.

City of Marshall

POLICE		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Expenditures							
101-301-702.00	Payroll	807,291	829,281	850,461	808,789	929,155	947,738
101-301-702.01	Other Fringe Benefits-taxable	15,366	17,044	18,501	35,203	22,329	23,913
101-301-703.00	Part-time Salaries	100,718	77,278	97,710	77,275	72,755	74,210
101-301-704.00	Overtime Salaries	60,295	79,095	63,000	22,490	65,466	66,776
101-301-704.70	Overtime - Worked Over/Late Complaint	0	82	0	5,938	0	0
101-301-704.71	Overtime - Cover for Sick Time	0	0	0	14,729	0	0
101-301-704.72	Overtime - Posted Patrol	0	352	0	30,861	0	0
101-301-704.73	Overtime - Traffic Grant	0	67	0	1,122	0	0
101-301-704.74	Overtime - Court/Informal Hearing	0	35	0	3,360	0	0
101-301-704.75	Overtime - Training	0	0	0	1,969	0	0
101-301-704.76	Overtime - Special Event Coverage	0	21	0	9,777	0	0
101-301-704.77	Overtime - Called in for Major Crime	0	25	0	3,042	0	0
101-301-715.00	Social Security	20,352	18,959	16,042	19,200	15,801	16,133
101-301-716.00	Hospitalization	229,310	227,870	234,689	216,447	233,511	291,530
101-301-717.00	Life Insurance	1,291	2,594	2,835	2,708	3,602	3,638
101-301-718.00	Retirement	79,206	97,304	103,161	115,313	100,518	112,268
101-301-719.00	Hospitalization - Prescriptio	289	0	0	0	0	0
101-301-720.00	Unemployment	10,387	16,953	23,065	14,475	19,310	26,880
101-301-721.00	Workers Compensation	1,307	2,125	3,000	7,720	3,000	3,300
101-301-727.00	Office Supplies	6	23	150	0	150	150
101-301-727.02	Postage and Shipping	13,279	12,758	13,500	5,505	13,770	14,000
101-301-740.00	Operating Supplies	8,851	11,521	8,400	5,709	8,500	8,600
101-301-741.00	Uniforms	2,716	2,072	3,000	1,259	3,000	3,000
101-301-742.00	Laundry	47	641	500	0	500	500
101-301-755.00	Miscellaneous Supplies	222	210	600	0	600	600
101-301-760.00	Medical Services	12,400	6,351	14,000	3,988	12,250	14,500
101-301-801.00	Professional Services	995	1,686	800	540	1,000	1,100
101-301-810.00	Dues & Memberships	1,746	1,092	400	526	400	400
101-301-820.00	Contracted Services	0	10,232	14,650	13,589	19,220	26,320
101-301-825.00	Insurance	10,089	26,433	16,000	21,753	16,000	18,000
101-301-850.00	Communications	939	2,366	1,000	(87)	1,000	1,100
101-301-860.00	Transportation & Travel	0	0	400	37	400	400
101-301-901.00	Advertising	3,620	3,181	500	38	0	0
101-301-921.00	Utilities - Gas	3,442	4,815	2,500	2,618	0	0
101-301-922.00	Utilities-Elec, Water, Sewer	13,273	14,074	5,000	11,965		
101-301-930.00	Equipment Maintenance	0	203	0	0	10,000	15,500
101-301-941.00	Motor Pool Equip Rental	110,144	88,344	105,000	71,288	80,000	85,000
101-301-941.01	Data Processing	20,149	26,140	25,165	24,496	22,300	22,300
101-301-958.00	Education & Training	11,517	8,299	8,500	4,150	8,500	8,500
Police - Expenditures:		1,539,247	1,589,526	1,632,529	1,557,792	1,663,037	1,786,356

CROSSING GUARDS

The Marshall Crossing Guards are responsible for crossing our elementary students at identified intersections. There are currently 4 dedicated crossing guards that respond to their locations to cross the students at the beginning and end of their school days. These duties are taken very seriously by the adult crossing guards.

Each member of the crossing guards have to attend training at the beginning of the school year prior to them taking their position. We are asking them to perform their duties in extreme weather conditions. 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.

City of Marshall

CROSSING GUARDS		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Expenditures							
101-316-703.00	Part-time Salaries	12,063	12,209	11,600	8,137	13,000	11,000
101-316-715.00	Social Security	923	934	887	622	1,224	1,224
101-316-721.00	Workers Compensation	133	0	0	0	0	0
Crossing Guards - Expenditures:		13,119	13,143	12,487	8,759	14,224	12,224

DISPATCH COMMUNICATIONS

The Marshall Police and Fire Departments are dispatched by the Calhoun County Consolidated Dispatch Authority. When the Marshall Police Department transferred this duty and responsibility over to the authority, a significant savings was realized. The City of Marshall is 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. The costs have steadily reduced over the past 3 years. This year's cost has been reduced to approximately \$112,900. This has been done through continued collaboration with the Dispatch Authority.

City of Marshall							
DISPATCH		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Expenditures							
101-325-820.00	Contracted Services	80,373	109,393	112,900	111,171	112,000	116,000
	Dispatch - Expenditures:	80,373	109,393	112,900	111,171	112,000	116,000

FIRE

The Fire Department is made up of a Director, Deputy Fire Chief, 6 full time certified firefighters, 24 part paid firefighters and 5 auxiliary firefighters. The department is responsible for maintaining fire coverage 24 hours a day, seven days a week. We are currently working 24 hour shifts. Part paid firefighters and auxiliary are called in on an as needed basis.

Our firefighters are responsible for responding to calls for service. These calls range from fires, medical assistance, wires or limbs down, to citizen assist calls. One area the fire department has shown a significant improvement on is home and business inspections. Because of our improved inspection program we have reduced the number of fire related calls.

The department is involved in community presentations and fire prevention programs. Marshall continues to be a leader in our schools to demonstrate proper fire protection and prevention to the elementary students. A smoke and fire trailer is brought to the elementary schools and the students have hands on training to react safely in smoke or fire situations.

You may contact the Marshall Fire Department for a new smoke detector in the event you do not have one or if your current smoke detector is not operating properly. The Marshall Fire Department will also come to your home to change batteries as required.

City of Marshall

FIRE		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Expenditures							
101-336-702.00	Payroll	417,690	416,293	412,474	400,627	420,000	496,120
101-336-702.01	Other Fringe Benefits-taxable	8,263	7,250	17,969	20,398	18,830	19,295
101-336-703.00	Part-time Salaries	38,122	32,389	47,480	41,677	47,480	32,480
101-336-704.00	Overtime Salaries	69,702	71,064	78,500	60,995	65,000	38,500
101-336-715.00	Social Security	9,790	9,457	8,067	10,067	8,271	8,402
101-336-716.00	Hospitalization	94,646	115,061	129,599	106,581	122,017	152,334
101-336-717.00	Life Insurance	462	722	698	665	830	838
101-336-718.00	Retirement	58,037	82,037	100,355	103,023	98,798	111,352
101-336-720.00	Unemployment	1,165	0	0	0	0	0
101-336-721.00	Workers Compensation	9,106	12,958	17,002	9,290	13,286	18,493
101-336-725.00	Other Fringe Benefits-non tax	4,326	4,370	4,900	4,296	4,900	4,900
101-336-727.00	Office Supplies	314	89	300	(64)	350	400
101-336-727.02	Postage and Shipping	0	0	50	0	50	50
101-336-740.00	Operating Supplies	8,594	6,186	9,000	5,562	7,000	9,300
101-336-741.00	Uniforms	13,087	5,281	5,000	7,052	5,500	5,500
101-336-742.00	Laundry	0	48	50	103	50	50
101-336-755.00	Miscellaneous Supplies	739	36	1,000	(197)	1,000	1,300
101-336-757.00	Fuels & Lubricants	7,399	8,268	6,800	5,709	7,000	7,500
101-336-760.00	Medical Services	1,322	1,848	2,000	345	2,000	2,000
101-336-777.00	Minor Tools	0	1	200	0	200	200
101-336-810.00	Dues & Memberships	1,738	120	2,000	2,590	2,000	2,000
101-336-820.00	Contracted Services	8,324	1,300	2,000	844	1,500	2,000
101-336-825.00	Insurance	7,798	5,888	7,655	5,366	8,340	7,040
101-336-850.00	Communications	8,274	11,296	7,500	3,510	7,000	7,000
101-336-860.00	Transportation & Travel	799	1,273	1,500	821	1,000	1,500
101-336-901.00	Advertising	0	52	50	0	50	50
101-336-921.00	Utilities-Gas	0	1,833	5,000	1,788	5,000	5,000
101-336-922.00	Utilities-Elec, Water, Sewer	11,400	12,167	15,000	19,897	15,000	15,000
101-336-930.00	Equipment Maintenance	43,876	30,002	30,000	46,621	31,000	33,000
101-336-941.00	Motor Pool Equip Rental	620	2,514	500	4,446	500	800
101-336-941.01	Data Processing	11,495	12,497	9,961	9,696	10,580	13,580
101-336-958.00	Education & Training	8,178	736	4,500	1,752	4,500	4,500
Fire - Expenditures:		845,266	853,036	927,110	873,460	909,032	1,000,484

INSPECTION

The Inspection budget is the operating allowance for the department of Building Safety. The money received for plan reviews and permits support the operations in this department. The department of Building Safety works within the confines of the Michigan Building Code and its updates, as adopted by the State of Michigan. These codes pertain to all construction and alteration projects within the City. The essential mission of the department is to ensure the health, safety and welfare of Marshall's residents.

The department of Building Safety contracts with the Building Official/Inspector, as well as the Electrical, Plumbing and Mechanical Inspectors. While the Inspectors retain their own licensing and continuing educational requirements, city staff does maintain a library of all current Building Code publications and its updates. The department is staffed by the Director of Community Services and the Community Project's Coordinator, who take in permits, organize plan reviews, keep the City's building database current, and log inspector payroll on a monthly basis.

City of Marshall						
INSPECTION	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Forecast	FY 2017 Request	FY 2018 Projected
Expenditures						
101-371-702.00 Payroll	25,093	25,863	26,146	33,422	73,818	75,295
101-371-702.01 Other Fringe Benefits-taxable	315	350	385	584	375	400
101-371-703.00 Part-time Salaries	0	0	0	0	5,000	5,000
101-371-704.00 Overtime Salaries	0	12	0	7	1,716	1,751
101-371-715.00 Social Security	1,924	1,947	2,030	2,499	5,613	6,747
101-371-716.00 Hospitalization	5,988	6,481	6,260	8,157	14,484	18,083
101-371-717.00 Life Insurance	111	106	99	74	168	170
101-371-718.00 Retirement	3,837	4,085	6,396	4,857	10,067	11,346
101-371-719.00 Hospitalization - Prescriptio	106	201	264	0	1,481	2,062
101-371-721.00 Workers Compensation	35	0	50	146	300	300
101-371-727.00 Office Supplies	8	192	300	64	700	500
101-371-740.00 Operating Supplies	0	0	0	117	200	400
101-371-810.00 Dues & Memberships	0	0	0	0	100	300
101-371-820.00 Contracted Services	51,517	50,983	50,000	42,258	20,000	22,000
101-371-850.00 Communications	143	372	372	422	750	750
101-371-860.00 Transportation & Travel	0	0	100	0	400	750
101-371-901.00 Advertising	0	0	100	110	125	125
101-371-940.00 Rentals	5,142	5,541	6,000	5,840	1,856	7,200
101-371-941.00 Motor Pool Equip Rental	0	0	250	75	500	600
101-371-941.01 Data Processing	2,784	3,892	3,434	3,343	3,824	4,250
101-371-958.00 Education & Training	0	0	200	331	500	750
Inspection - Expenditures:	97,003	100,025	102,386	102,306	141,977	158,779

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 Director of Community Services and the new position of Community Projects Coordinator (approved by council on February 17, 2015). The office is located in the Public Services Building at 900 South Marshall Avenue. Both positions pay membership dues to the American Planning Association (APA) and the Michigan Planning Association (MPA) which keep the staff current in all planning trends and planning law. Annually, the staff attend the National Conference for a week which serves as a concentrated educational opportunity for the department to stay current on planning trends.

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 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Expenditures							
101-410-702.00	Payroll	41,763	56,446	75,057	57,194	56,615	57,748
101-410-702.01	Other Fringe Benefits-taxable	517	575	633	1,280	855	920
101-410-703.00	Part-time Salaries	17,916	15,481	0	0	0	0
101-410-704.00	Overtime Salaries	0	258	3,638	158	3,000	5,527
101-410-715.00	Social Security	4,494	5,331	6,068	4,264	4,626	4,911
101-410-716.00	Hospitalization	10,106	16,112	24,089	8,339	9,869	12,321
101-410-717.00	Life Insurance	135	190	219	189	255	258
101-410-718.00	Retirement	6,382	8,051	18,296	9,247	13,928	15,698
101-410-721.00	Workers Compensation	176	332	580	560	446	620
101-410-727.00	Office Supplies	35	139	500	500	750	750
101-410-740.00	Operating Supplies	42	139	500	500	500	500
101-410-801.00	Professional Services	75	51,120	0	39,871	2,000	2,000
101-410-810.00	Dues & Memberships	295	365	570	594	800	800
101-410-850.00	Communications	419	735	1,116	744	744	744
101-410-860.00	Transportation & Travel	1,503	1,339	2,000	2,000	2,500	3,000
101-410-901.00	Advertising	1,284	1,579	2,500	2,500	1,500	2,500
101-410-940.00	Rentals	5,142	5,541	6,604	6,428	6,664	6,750
101-410-941.00	Motor Pool Equip Rental	3,069	2,022	500	334	750	750
101-410-941.01	Data Processing	2,096	2,167	4,514	4,394	2,016	2,016
101-410-958.00	Education & Training	1,795	1,474	3,000	3,000	2,000	2,500
	Planning & Zoning - Expenditures Total:	97,244	169,396	150,384	142,096	109,818	120,313

STREETS

The majority 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
- repair and replacement of sidewalk
- maintenance of City right-of-ways
- forestry operations
- sanitary and storm sewer maintenance and repair
- street signage replacement and repair
- snow removal operations
- brush removal and curbside leaf pickup

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

The FY 2016 annual expense budget allows the City to operate and maintain the City public works at a level that reflects the communities expected level of service and ongoing care for its historic City.

The Streets Division along with the Parks and Cemetery Divisions comprise the Department of Public Works for the City of Marshall.

Staff:

Michael Hackworth	Streets Superintendent
Phil Damon	Supervisor
John Hacker	Equipment Operator
Cody Burgdorf	Equipment Operator
Ryan Harvey	Equipment Operator
Jim Trudeau	Equipment Operator
Curt Crow	Equipment Operator
Ron Ashby	Equipment Operator
Cindy Upright	Equipment Operator

City of Marshall							
STREETS		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Expenditures							
101-441-702.00	Payroll	219,763	206,908	307,776	195,788	336,501	344,301
101-441-702.01	Other Fringe Benefits-taxable	10,460	11,188	10,284	12,569	12,399	13,793
101-441-702.60	Payroll - Forestry Tree Removal&Trimming	16,779	24,336	0	21,601	0	0
101-441-702.61	Payroll - Events Barricades/Banners	5,691	4,749	0	5,626	0	0
101-441-702.62	Payroll - Parking Lot Maint	9,815	6,623	0	1,634	0	0
101-441-702.63	Payroll - Christmas Decorations	4,333	4,985	0	5,902	0	0
101-441-702.66	Payroll - Sign Replacement	3,242	1,495	0	10,039	0	0
101-441-702.67	Payroll - Sidewalk	1,144	257	0	4,370	0	0
101-441-702.68	KETCHUM PARK RESTROOM	0	253	0	4,366	0	0
101-441-703.00	Part-time Salaries	232	1,454	9,228	9,045	12,099	17,441
101-441-704.00	Overtime Salaries	9,601	6,014	4,157	3,785	4,157	4,240
101-441-704.60	Overtime - Forestry Removal&Trimming	687	448	0	1,775	0	0
101-441-704.61	Overtime - Events Barricades/Banners	464	813	0	1,748	0	0
101-441-704.62	Overtime - Parking Lot Maint	2,964	1,344	0	611	0	0
101-441-704.66	Overtime - Sign Replacement	59	63	0	61	0	0
101-441-704.67	Overtime - Sidewalks	0	0	0	58	0	0
101-441-704.68	O/T KETCHUM PARK RESTROOM	0	198	0	0	0	0
101-441-715.00	Social Security	21,189	20,357	25,046	20,704	27,935	29,053
101-441-716.00	Hospitalization	48,124	52,657	78,505	50,230	86,583	122,845
101-441-717.00	Life Insurance	776	688	797	677	1,173	1,184
101-441-718.00	Retirement	39,682	45,827	86,373	51,072	74,205	95,568
101-441-719.00	Hospitalization - Prescription	101	0	0	0	0	0
101-441-721.00	Workers Compensation	5,486	15,754	23,111	14,590	17,548	24,430
101-441-727.00	Office Supplies	32	21	0	700	200	200
101-441-740.00	Operating Supplies	4,348	4,960	8,000	8,000	9,000	9,000
101-441-741.00	Uniforms	3,548	3,055	3,100	2,549	3,200	4,000
101-441-755.00	Miscellaneous Supplies	0	3,844	0	0	0	0
101-441-760.00	Medical Services	919	1,303	1,000	1,000	1,000	1,100
101-441-761.00	Safety Supplies	791	506	1,000	1,000	1,000	1,000
101-441-775.00	Repair & Maintenance Supplies	(3,347)	2,157	3,000	3,000	3,000	3,000
101-441-777.00	MINOR TOOLS AND EQUIPMENT	4,942	1,465	3,600	3,600	3,800	3,800
101-441-778.00	Paint & Signs	1,049	1,815	1,500	3,690	0	0
101-441-801.00	Professional Services	994	2,128	500	2,083	2,000	2,500
101-441-810.00	Dues & Memberships	741	500	700	700	800	2,500
101-441-820.00	Contracted Services	23,347	17,632	20,380	20,380	20,000	23,000
101-441-850.00	Communications	1,704	1,840	2,500	1,662	2,000	2,500
101-441-860.00	Transportation & Travel	56	645	1,500	0	1,500	1,750
101-441-901.00	Advertising	232	54	200	400	400	400
101-441-922.00	Utilities-Elec, Water, Sewer	83,606	86,839	92,000	77,025	82,000	82,000
101-441-939.00	Contracted Maintenance	16,166	12,460	12,000	39,591	15,000	15,000
101-441-940.00	Rentals	5,142	5,541	6,604	9,266	11,399	7,000
101-441-941.00	Motor Pool Equip Rental	161,478	146,723	142,000	14,200	100,000	100,000
101-441-941.01	Data Processing	2,978	6,879	7,881	7,671	8,174	9,174
101-441-958.00	Education & Training	4,699	689	1,000	1,500	1,250	1,500
101-441-970.00	Capital Outlay	0	12,812	0	0	0	0
101-441-990.00	Debt Service	15,000	15,000	15,000	0	15,000	15,000
101-441-995.00	Bond Interest Paid	3,765	3,165	2,550	2,482	1,935	1,750
	Streets - Expenditures Total:	732,782	738,444	871,292	616,750	855,258	939,029

ENGINEERING

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, parks, sewer, street, and water main design, preparation of plans and specifications, and field inspection of construction projects. Other department responsibilities include review of utility construction permits, site plan and stormwater reviews and project management.

In 2015, the City replaced the previous Director of Public Services with a new Director that also serves as the City's City Engineer. In addition to engineering duties this Director also oversees the City's Water and Wastewater Operations, the Streets Department, Airport Operations, the city's Facility Management, the Environmental Department. Also in 2015, the City hired a GIS Specialist/Project Manager, this employee works with many internal departments to update and maintain the City's Geographical Information System (GIS).

Maintaining this department fulfills the City's Vision by focusing on an improved Quality of Life and Infrastructure. This will achieve and sustain a concentrated effort to promote a vibrant community atmosphere and by preserving, rehabilitating and expanding the city 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.

Staff:

Kristin L. Bauer, P.E.	Director of Public Services
Jon Skiles	GIS Specialist/Project Manager

City of Marshall							
ENGINEERING		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Expenditures							
101-447-702.00	Payroll	5,323	7,098	31,400	28,034	30,852	31,469
101-447-702.01	Other Fringe Benefits-taxable	198	435	195	3,000	276	300
101-447-704.00	Overtime Salaries	0	12	0	7	1,648	1,648
101-447-715.00	Social Security	448	570	2,402	2,400	2,507	2,559
101-447-716.00	Hospitalization	1,084	1,453	7,845	3,800	2,814	3,513
101-447-717.00	Life Insurance	116	68	98	70	74	75
101-447-718.00	Retirement	779	1,252	1,337	4,200	2,792	3,147
101-447-721.00	Workers Compensation	19	35	50	0	411	571
101-447-727.00	Office Supplies	21	183	100	191	200	200
101-447-740.00	Operating Supplies	39	564	300	213	300	300
101-447-801.00	Professional Services	326	600	600	1,168	600	600
101-447-810.00	Dues & Memberships	255	304	250	493	500	500
101-447-820.00	Contracted Services	0	0	0	388	0	0
101-447-850.00	Communications	286	687	750	362	750	750
101-447-860.00	Transportation & Travel	241	110	0	800	1,000	1,000
101-447-940.00	Rentals	3,085	3,000	3,962	3,857	5,370	3,784
101-447-941.01	Data Processing	744	735	694	676	2,487	4,487
101-447-958.00	Education & Training	2,406	661	2,000	2,100	2,000	2,000
	Engineering - Expenditures Total:	15,370	17,767	51,983	51,759	54,581	56,903

PSB OPERATIONS

The Public Services Building opened in May of 2001. It houses the Recreation Department, Electric Utility Department, Dial-A-Ride, Engineering, Purchasing, as well as the Community Services Department. 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 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Expenditures							
101-540-702.00	Payroll	3,045	3,781	11,243	9,328	7,426	7,575
101-540-702.01	Other Fringe Benefits-taxable	13	14	165	29	0	0
101-540-703.00	Part-time Salaries	7,511	7,879	8,221	8,201	0	0
101-540-704.00	Overtime Salaries	175	15	0	292	0	0
101-540-715.00	Social Security	821	891	1,502	1,354	568	580
101-540-716.00	Hospitalization	237	297	3,091	454	3,034	3,398
101-540-717.00	Life Insurance	21	15	22	18	14	14
101-540-718.00	Retirement	499	563	2,735	1,282	742	757
101-540-721.00	Workers Compensation	222	48	400	0	446	446
101-540-727.00	Office Supplies	1,408	1,552	1,500	2,045	2,000	2,200
101-540-740.00	Operating Supplies	4,011	3,821	3,800	3,800	3,800	4,000
101-540-760.00	Medical Services	8	8	0	15	0	0
101-540-761.00	Safety Supplies	0	0	0	0	100	100
101-540-776.00	Building Maintenance Supplies	2,270	1,787	2,000	2,000	0	0
101-540-820.00	Contracted Services	9,414	10,879	10,000	10,000	30,000	30,000
101-540-825.00	Insurance	6,715	4,715	6,625	4,775	13,520	9,680
101-540-850.00	Communications	4,629	3,369	5,600	4,451	4,600	4,600
101-540-921.00	Utilities - Gas	17,829	7,861	13,000	8,000	10,000	13,000
101-540-922.00	Utilities-Elec, Water, Sewer	36,477	40,322	38,000	40,302	37,000	42,000
101-540-930.00	Equipment Maintenance	701	1,691	1,500	1,500	1,500	1,500
101-540-931.00	Maintenance of Building	2,680	10,977	5,000	5,000	5,000	7,000
101-540-941.00	Motor Pool Equip Rental	680	1,702	1,500	2,890	1,500	2,000
101-540-941.01	Data Processing	272	2,176	6,138	5,975	2,453	2,453
		99,638	104,363	122,042	111,711	123,703	131,303

PARKS

The City of Marshall is fortunate to have seven designated park properties and a number of open spaces encompassing approximately 233 acres available to the public to enjoy. The Department of Public Works is the department assigned the task of 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 one and one-half miles of boardwalk, paved paths, and look-out areas along the Kalamazoo River.

City of Marshall							
PARKS		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Forecast	FY 2017 Request	FY 2018 Projected
Expenditures							
101-774-702.00	Payroll	8,300	7,936	25,359	19,741	50,123	51,126
101-774-702.01	Other Fringe Benefits-taxable	1,642	1,952	4,951	4,829	6,252	6,815
101-774-702.40	Payroll - Rubbish/Garbage	301	1,232	0	829	0	0
101-774-702.41	Payroll - Mowing/Trimming	2,904	7,675	0	4,922	0	0
101-774-702.55	Payroll - Trees/Forestry	81	583	0	0	0	0
101-774-702.58	Payroll - Fountain	761	0	0	0	0	0
101-774-703.00	Part-time Salaries	10,757	8,236	14,701	11,005	9,000	19,919
101-774-704.00	Overtime Salaries	190	78	0	171	0	0
101-774-704.40	Overtime - Rubbish/Garbage	63	0	0	0	0	0
101-774-704.55	Overtime - Trees/Forestry	119	109	0	0	0	0
101-774-704.58	Overtime - Fountain	63	144	0	382	0	0
101-774-715.00	Social Security	1,878	2,119	1,502	3,182	5,807	5,957
101-774-716.00	Hospitalization	274	122	3,090	47	7,486	9,347
101-774-717.00	Life Insurance	56	30	22	9	110	111
101-774-718.00	Retirement	1,771	1,997	2,901	2,105	12,533	14,126
101-774-721.00	Workers Compensation	1,099	498	765	0	1,339	1,861
101-774-740.00	Operating Supplies	4,878	4,027	5,000	5,000	5,000	6,000
101-774-760.00	Medical Services	40	18	75	34	75	75
101-774-775.00	Repair & Maintenance Supplies	3,246	118	4,000	6,000	4,000	6,000
101-774-777.00	MINOR TOOLS AND EQUIPMENT	371	142	400	400	400	400
101-774-801.00	Professional Services	102	0	600	600	600	600
101-774-820.00	Contracted Services	2,701	2,397	2,000	5,000	5,000	7,000
101-774-901.00	Advertising	0	0	0	0	0	400
101-774-922.00	Utilities-Elec, Water, Sewer	10,378	11,511	12,000	12,500	11,500	15,500
101-774-930.00	Equipment Maintenance	50	0	0	0	0	0
101-774-939.00	Contracted Maintenance	2,538	9,080	2,500	9,890	10,000	10,000
101-774-941.00	Motor Pool Equip Rental	21,153	18,193	22,000	38,701	23,000	0
101-774-941.01	Data Processing	136	132	122	119	487	1,487
	Parks - Expenditures Total:	75,852	78,329	101,988	125,466	152,712	156,724

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. 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

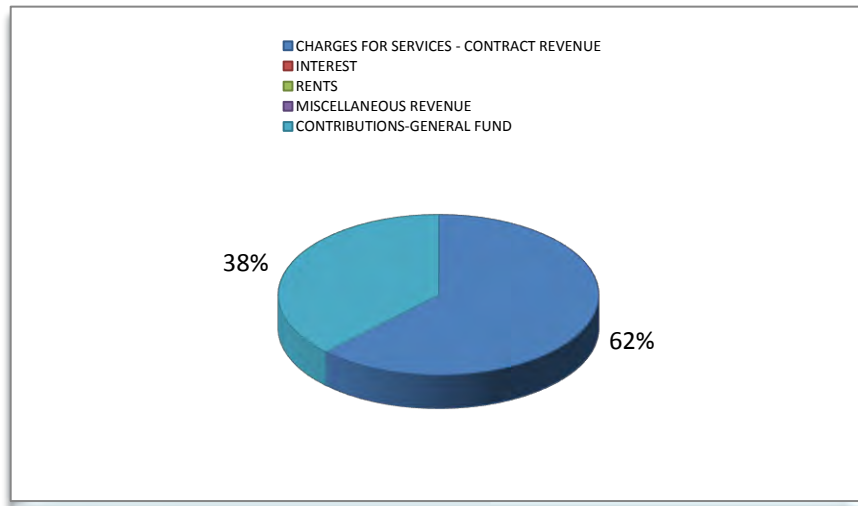
CAPITAL IMPROVEMENTS		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Expenditures							
101-900-970.00	Capital Outlay	184,036	127,651	164,300	259,167	27,900	74,500
	Capital Improvements Expenditures Total:	184,036	127,651	164,300	259,167	27,900	74,500

MARSHALL REGIONAL LAW ENFORCEMENT CENTER

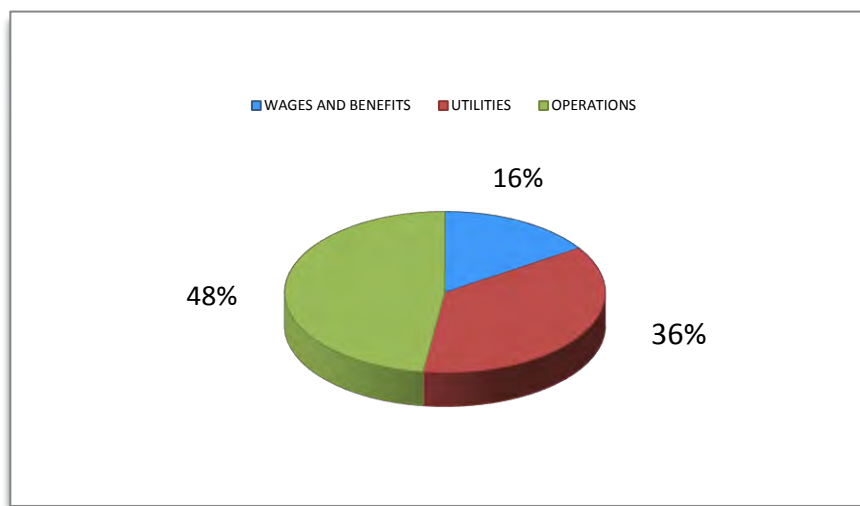
The Marshall Regional Law Enforcement Center (MRLEC) is a unique building designed to house the Marshall Police Department, Calhoun County Sheriff's Office and the Michigan State Police. All three agencies utilize this building to perform all police operations. Another unique concept is the ability to use this building for Emergency Management Operations in the event the current operation center in Battle Creek becomes unusable.

The building is owned and maintained by the City of Marshall. All three agencies are responsible for paying into the budget to support building maintenance, ongoing operations and a reserve fund for future replacement and repairs. This building is designed to allow expansion in the future if needed.

FY 2017 MRLEC REVENUES BY SOURCE		
CHARGES FOR SERVICES - CONTRACT REVENUE	\$ 208,144	62%
INTEREST	-	0%
RENTS	-	0%
MISCELLANEOUS REVENUE		0%
CONTRIBUTIONS-GENERAL FUND	125,667	38%
TOTAL REVENUES	\$ 333,811	100%



FY 2017 MRLEC EXPENDITURES		
WAGES AND BENEFITS	\$ 33,536	16%
UTILITIES	77,500	36%
OPERATIONS	101,800	48%
TOTAL EXPENDITURES	\$ 212,836	100%



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, “Recreation for a Lifetime”.

The two main sources of revenue are from the dedicated recreation millage (.9393) which equals 46% of the budget and user fees representing the remaining 54% of the budget.

The Recreation Department consists of 3.28 FTE, seasonal employees and exempt employees such as umpires, referees, and scorekeepers making payroll & benefits (FT employees) our largest expense. Other expenses include operational supplies for programs, and other Department functions. Typically, staff attends annual training and networking through our membership with the Michigan Recreation and Park Association. Other training for this year will include certification in canoe/kayak instruction. This certification may also provide membership with the American Canoe Association.

The Department has increased their on-line presence via the updated website, repro.cityofmarshall.com and social media including Facebook & Instagram. All are well received by the community and continue to be an increasingly important communication tools.

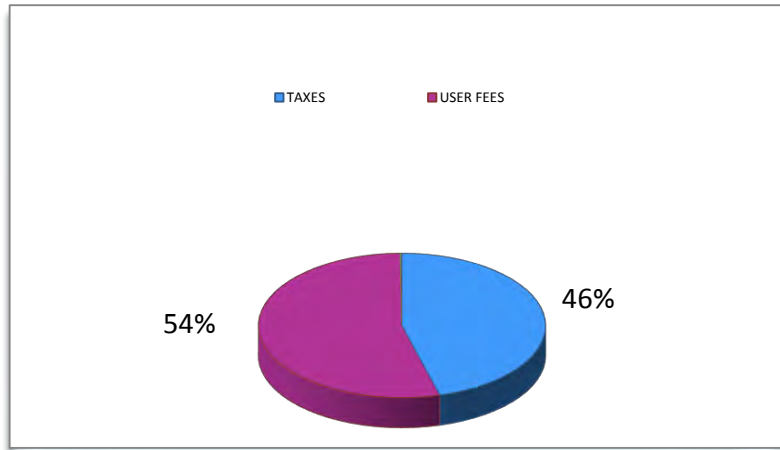
The Recreation Department’s aim to strengthen and support our new canoe and kayak rental program directly coincides with Strategic Goal #9 of our City’s Economic Development Strategic Plan, “Marshall has facilities for expanded social and recreational attractions”, by offering family, group, and individual recreational opportunities down the Kalamazoo River. With increased rentals, our canoe/kayak livery is an excellent example of Strategic Goal #7, “The downtown has been expanded to the River District.” By offering new recreational opportunities for incoming businesses, it will create a positive influence on the future expansion of the River District.

Along with our watercraft rentals, the development and use of the Recreation Department’s Marshall Athletic Fields also impacts Strategic Goal #9 as one of Marshall’s most utilized parks. The athletic fields offer four baseball/softball diamonds and three sand volleyball courts. Marshall Athletic fields host, on average, twelve tournaments per summers as well as multiple Adult Softball, Adult Sand Volleyball, Youth Baseball, and Softball leagues throughout the spring, summer and fall seasons.

Our youth and adult athletics, as well as special events, supply local businesses with sponsorship and partnering opportunities with new and existing businesses in Marshall, which helps to enact Strategic Goal #5, “Marshall Supports innovation and entrepreneurship in business.” By helping to sponsor one or more of Marshall Recreation Department’s programs, local businesses create an effective and mutually-beneficial way to advertise business throughout the community and also support the youth of the community.

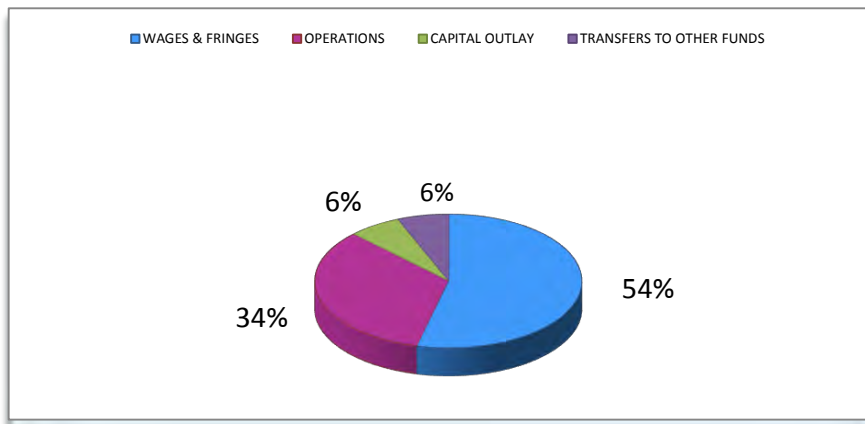
FY 2017 GENERAL FUND-RECREATION REVENUES BY SOURCE

TAXES	\$ 180,982	46%
USER FEES	213,923	54%
INTEREST	700	0%
MISCELLANEOUS REVENUE	-	0%
TOTAL REVENUES	\$ 395,605	100%



FY 2017 GENERAL FUND-RECREATION EXPENDITURES

WAGES & FRINGES	225,406	54%
OPERATIONS	140,845	34%
CAPITAL OUTLAY	26,650	6%
TRANSFERS TO OTHER FUNDS	25,953	6%
TOTAL EXPENDITURES	\$ 418,854	100%



FARMER'S MARKET

Connecting rural to urban, farmer to consumer, and fresh locally grown ingredients to our diets, the Marshall Area Farmers' Market will continue its rapid rise as a community centerpiece. As the market enters the 2016 season at its location at 125 West Green Street, over eighty (80) vendors have been approved for occasional or full time participation; a meteoric rise in vendors from the 20 vendors in 2014 when the city assumed responsibility for its operation. Requests for inclusion in the market continue and are expected to provide enough vendors to reach capacity in 2016-17. Further contributing to the vendor base, the Market's partnership with Oaklawn Hospital now provides the market year-round with its indoor winter offerings at the hospital site. When the food is grown, processed, and sold within an area more money stays in the local economy fostering economic development and jobs. The market provides opportunities for our vendors to grow their small businesses. Eliminating much of the need for shipping products cross country to our area has a positive environmental impact.

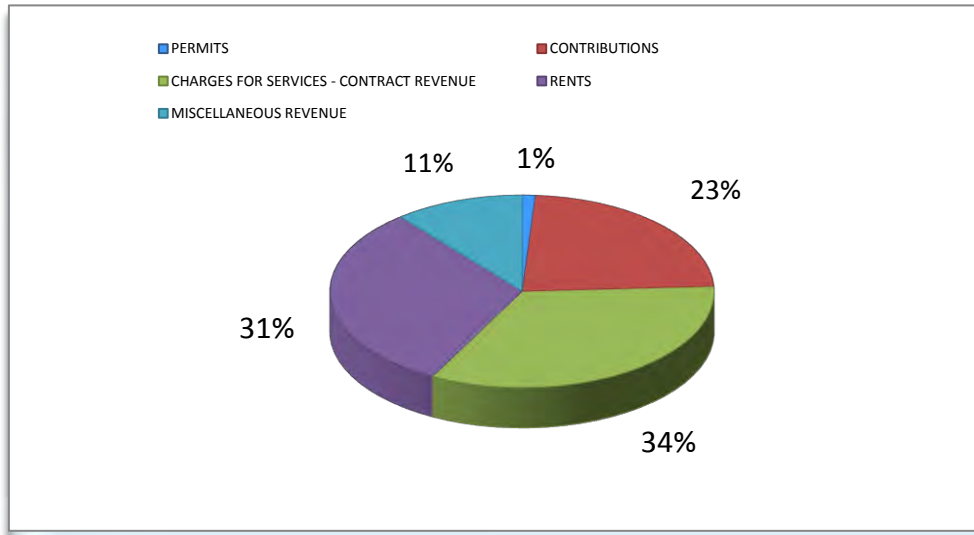
Not only is there a deep sense of community providing access to fresh, locally produced fruit, vegetables, baked goods, meats, cheeses, quiche, artisans, and more, it has become a place where neighbors, young and old, meet neighbors. Site improvements such as seating, tables, bike racks provide a venue that encourage customers to meet and greet, stay a while, and perhaps spend more. Additional site improvements are planned in the budget year contributing to and expanding the city's goal to provide a vibrant downtown. The budget provides for a variety of marketing activities designed to bring shoppers to the area. The market works with the nearby retailers group in mutual support activities and provides space for non-profit groups to have a place to reach the public. Promotions in conjunction with community events bring tourists to our site and downtown.

Another feature in the fiscal year is the introduction of the Supplemental Nutrition Assistance Program (SNAP). By accepting SNAP benefits, the market can provide access to a variety of fresh, healthy foods for families in need. Additional similar programs are expected in the future.

What began as a business opportunity for a group of small farmers has evolved into an energetic social event with many families and customers viewing a trip to the markets as a start of their social weekend. Live music, cooking demonstrations, gardening, events, and children's activities, are provided and are expected to grow. Many of these features, especially access to healthy foods, are said to be key to attracting and keeping young adults in Marshall which contributes to one of our city's key strategic objectives.

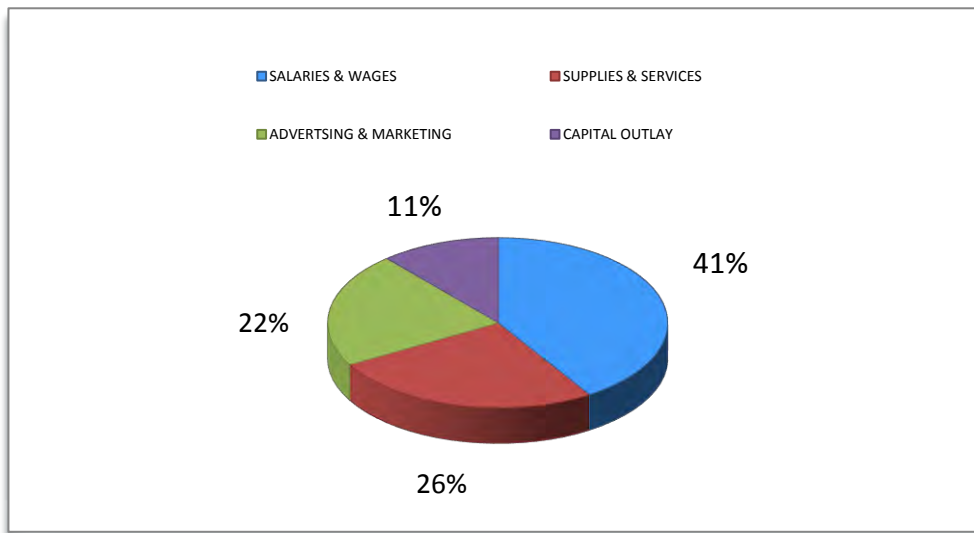
FY 2017 FARMER'S MARKET REVENUES BY SOURCE

PERMITS		250	1%
CONTRIBUTIONS		5,300	23%
CHARGES FOR SERVICES - CONTRACT REVENUE	\$	7,700	34%
RENTS		7,200	31%
MISCELLANEOUS REVENUE		2,509	11%
TOTAL REVENUES	\$	22,959	100%



FY 2017 FARMER'S MARKET EXPENDITURES

SALARIES & WAGES	\$	7,224	41%
SUPPLIES & SERVICES		4,540	26%
ADVERTISING & MARKETING		3,850	22%
CAPITAL OUTLAY		2,000	11%
TOTAL EXPENDITURES	\$	17,614	100%



City of Marshall

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
Marshall Farmer's Market		Actual	Actual	Budget	Forecast	Request	Projected
Revenues							
210-000-451.01	Permits	0	120	170	400	250	250
210-000-588.10	CONTRIBUTIONS	0	18,800	1,000	10,000	0	10,000
210-000-588.11	CONTRIBUTIONS - MARKET FRIENDS	0	0	0	0	4,400	4,400
210-000-588.13	CONTRIBUTIONS - MERCHANDISE	0	0	0	747	900	900
210-000-627.00	Charges for Services - Contract Revenue	0	1,832	2,699	4,923	7,700	8,440
210-000-642.00	Charges for Services - Sales	0	20	5,159	0	0	0
210-000-665.00	Interest	0	4	0	9	9	9
210-000-667.00	Rents	0	3,381	0	2,278	7,200	8,115
210-000-671.00	Miscellaneous Revenue	0	251	4,995	377	2,500	3,000
	Farmer's Market Revenues Total:	0	24,408	14,023	18,734	22,959	35,114
Expenditures							
210-000-703.00	Part-time Salaries	0	2,443	6,424	3,075	7,224	7,224
210-000-703.01	PT Salaries - exempt	0	0	0	3,612	0	0
210-000-715.00	Social Security	0	187	492	235	0	0
210-000-727.00	Office Supplies	0	667	295	192	600	600
210-000-755.00	Miscellaneous Supplies	0	1,150	220	842	1,575	1,825
210-000-810.00	Dues & Memberships	0	0	0	250	250	250
210-000-850.00	Communications	0	356	2,410	190	480	480
210-000-860.00	Transportation & Travel	0	0	45	0	0	0
210-000-901.00	Advertising	0	0	1,800	32	0	0
210-000-902.00	Marketing	0	4,022	940	1,611	3,850	4,200
210-000-922.00	Utilities-Elec, Water, Sewer	0	0	0	186	240	240
210-000-940.00	Rentals	0	206	0	355	495	495
210-000-945.03	RETAIL PURCHASES	0	400	0	725	600	600
210-000-958.00	Education & Training	0	317	75	75	300	300
210-000-970.00	Capital Outlay	0	12,017	400	1,456	2,000	5,000
	Farmer's Market Expenditures Total:	0	19,322	6,677	9,761	17,614	21,214
Excess of Revenues Over (Under) Expenditures		0	5,086	7,346	8,973	5,345	13,900

COMPOST

In 2000 the City of Marshall combined its composting efforts with Calhoun County's Solid Waste program. This composting program serves not only the City of Marshall, but also Calhoun County. This partnership is located two miles east of the City of Marshall on Division Drive. This site, while still in very close proximity to the City of Marshall also encourages residents of the County to utilize it.

In addition to joining with the County, the City joined with other municipal group of composting communities known as the Southwest Michigan Compost Group (SWMCG). The SWMCG members own, operate and share on a scheduled basis a brush grinder and compost row turner.

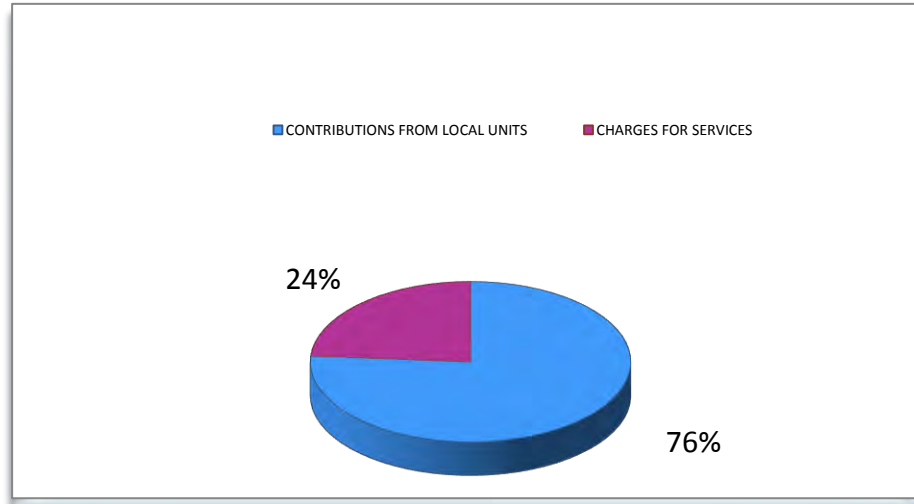
The FY2017 annual budget will allow the Community Compost Center to serve the residents of the City of Marshall and the greater Calhoun County for the coming fiscal year.

The City operates the Compost Center from mid-April until Thanksgiving using a seasonal hire to manage daily operations. Turning of compost piles and chipping of brush are done by Public Works employees.

This Composting Facility fulfills the City's Vision by focusing on an improved Quality Of Life by achieving and sustaining a concentrated effort to promote a vibrant community atmosphere.

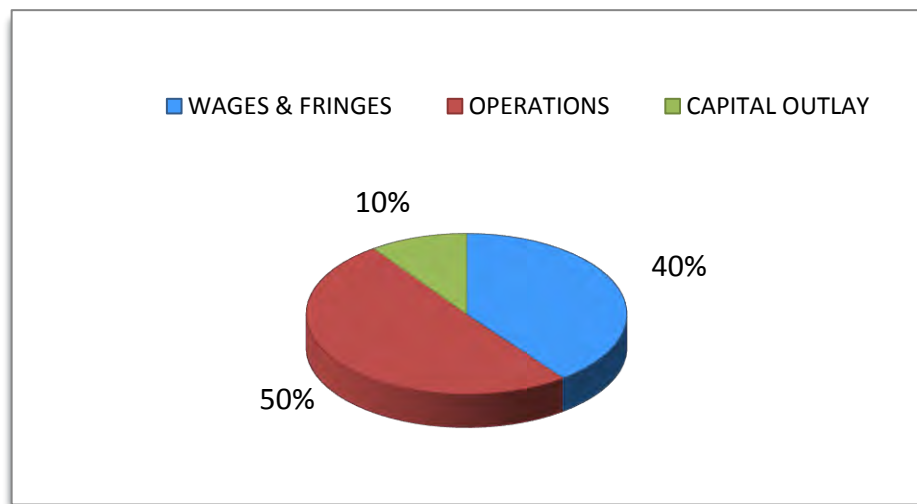
FY 2017 GENERAL FUND-COMPOST REVENUES BY SOURCE

CONTRIBUTIONS FROM LOCAL UNITS	\$	12,000	76%
CHARGES FOR SERVICES		3,750	24%
INTEREST		-	0%
TOTAL REVENUES	\$	15,750	100%



FY 2017 GENERAL FUND-COMPOST EXPENDITURES

WAGES & FRINGES	\$	25,856	40%
OPERATIONS		32,800	50%
CAPITAL OUTLAY		6,400	10%
TOTAL EXPENDITURES	\$	65,056	100%



City of Marshall							
General Fund-Composting		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Revenues							
225-000-588.00	Contributions from Local Unit	58,504	40,000	24,000	12,000	12,000	12,000
225-000-626.00	Charges for Services	3,723	2,183	3,750	3,500	3,750	3,750
225-000-665.00	Interest	0	18	0	34	0	0
Composting Revenues Total:		62,227	42,183	27,750	15,500	15,750	15,750
Expenditures							
225-000-702.00	Payroll	12,626	16,258	8,258	15,272	15,000	15,000
225-000-702.01	Other Fringe Benefits-taxable	240	249	259	503	0	0
225-000-703.00	Part-time Salaries	6,060	6,630	9,524	9,524	9,880	10,078
225-000-704.00	Overtime Salaries	8	71	0	0	0	0
225-000-715.00	Social Security	1,429	1,742	1,380	1,854	756	771
225-000-716.00	Hospitalization	2,859	2,069	2,654	1,283	0	0
225-000-717.00	Life Insurance	10	7	15	4	0	0
225-000-718.00	Retirement	1,218	1,374	2,009	1,448	0	0
225-000-721.00	Workers Compensation	0	437	573	0	220	238
225-000-740.00	Operating Supplies	122	0	0	0	0	0
225-000-760.00	Medical Services	12	12	0	23	0	0
225-000-775.00	Repair & Maintenance Supplies	2,817	4,025	3,000	3,000	3,000	3,000
225-000-820.00	Contracted Services	4,655	878	7,500	7,500	7,500	7,500
225-000-901.00	Advertising	133	50	200	0	300	300
225-000-930.00	Equipment Maintenance	806	2,698	8,200	0	5,000	5,000
225-000-941.00	Motor Pool Equip Rental	13,422	17,799	16,500	17,000	17,000	18,000
225-000-970.00	Capital Outlay	0	0	0	0	6,400	6,600
Composting Expenditures Total:		46,417	54,299	60,072	57,411	65,056	66,487
Excess of Revenues Over (Under) Expenditures		15,810	(12,116)	(32,322)	(41,911)	(49,306)	(50,737)
ALLOCATED POSITIONS:							
Job Description		FY 2013	FY 2014	FY 2015		FY 2016	FY 2017
		FTE's	FTE's	FTE's		FTE's	FTE's
Equipment Operator		0.17	0.17	0.17		0.17	0.00
Total		0.17	0.17	0.17		0.17	0.00

AIRPORT

Brooks Field is an uncontrolled airfield owned and operated by the City of Marshall. It is managed by a five member Airport Advisory Board, an Airport Manager and the City Council.

The airport features a single runway 3500 x 75 feet, helipad, public and private hangars, lighted wind indicator, segmented circle, Compass Rose, and a tie down apron. 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.

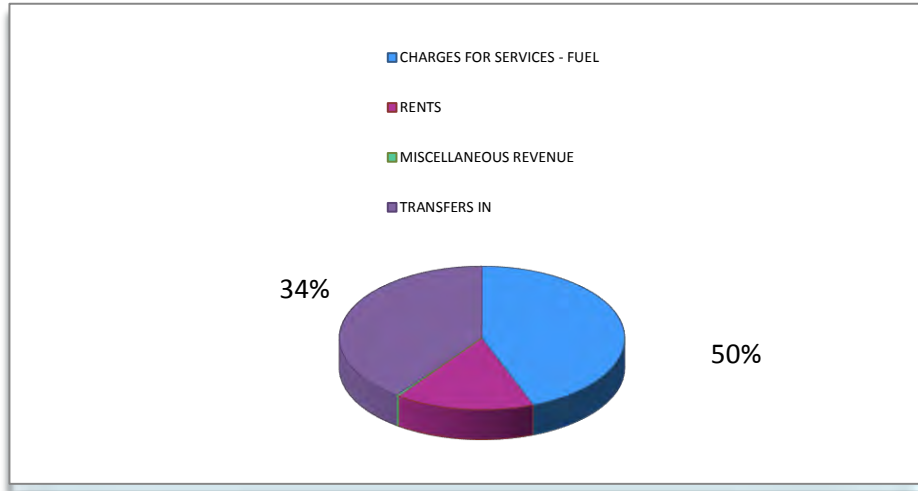
Maintaining a City Airport fulfills the City's Vision by focusing on an improved Quality Of Life and Infrastructure. This will achieve and sustain a concentrated effort to promote a vibrant community atmosphere and by preserving, rehabilitating and expanding the city infrastructure and assets.

Staff:

Craig Griswold Airport Manager

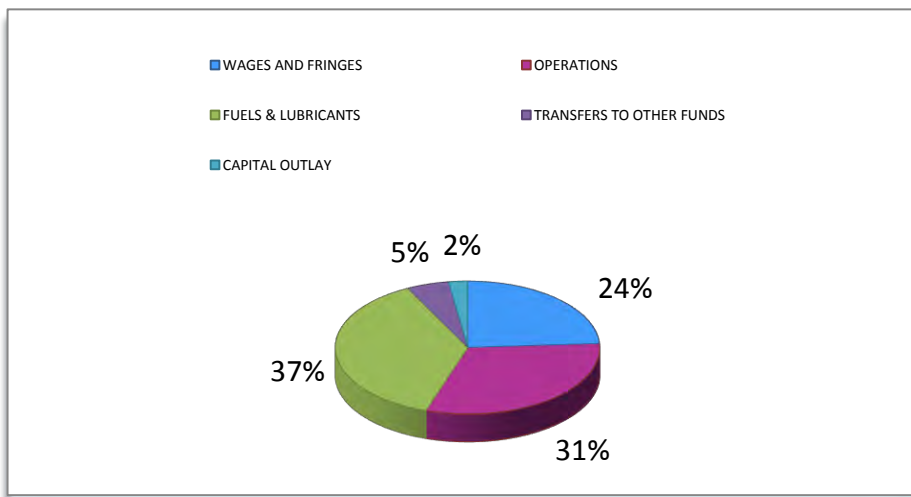
FY 2017 GENERAL FUND-AIRPORT REVENUES BY SOURCE

CHARGES FOR SERVICES - FUEL	\$ 70,000	44%
RENTS	25,000	16%
MISCELLANEOUS REVENUE	500	0%
TRANSFERS IN	63,000	40%
TOTAL REVENUES	\$ 158,500	100%



FY 2017 GENERAL FUND-AIRPORT EXPENDITURES

WAGES AND FRINGES	\$ 38,607	24%
OPERATIONS	49,808	31%
FUELS & LUBRICANTS	60,000	37%
TRANSFERS TO OTHER FUNDS	8,302	5%
CAPITAL OUTLAY	3,750	2%
TOTAL EXPENDITURES	\$ 160,467	100%



MOTOR VEHICLE HIGHWAY (MVH) MAJOR AND TRUNKLINE

The City of Marshall has 14.38 miles of Major Streets. Each year the City receives Act 51 monies from the State based upon the number of miles and population. These monies are derived from the gasoline tax.

It is anticipated that we will receive approximately \$534,000 in major street revenues this includes the increase of \$94,000 for the new State Funding. Additionally, the City maintains approximately 8 miles of State Trunkline roads, for which we receive reimbursement from the State of Michigan.

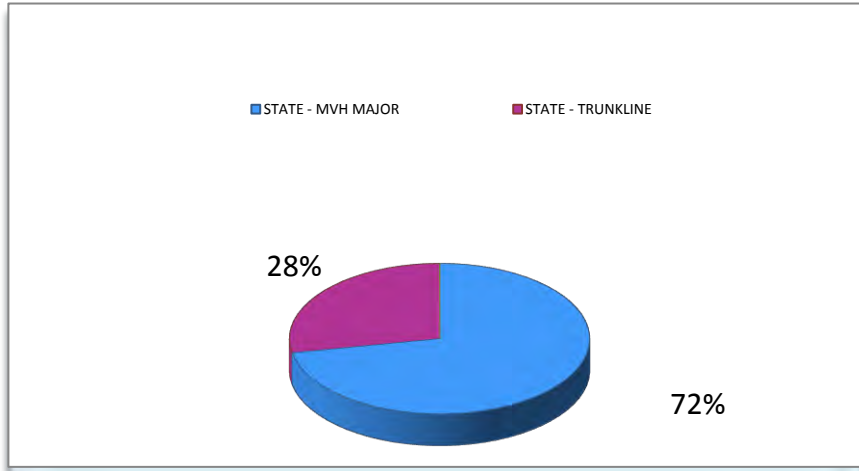
The funds within this budget are used for the maintenance and improvements of major streets and the State Trunkline within Marshall. Major streets are defined by parameters set by the Michigan Department of Transportation and deal with criteria such as traffic volume, speed, and purpose for the road.

There are two State Trunklines within Marshall. One is Business Loop I-94, known as Michigan Avenue. The second is M-227, which is the truck by-pass extending from Michigan Avenue and consists of the southern section of West Drive, Industrial Dr. and S. Kalamazoo Avenue, south of Industrial to the southern city limits.

The City of Marshall Department of Public Works is responsible for Major Street and State Trunkline maintenance and repair.

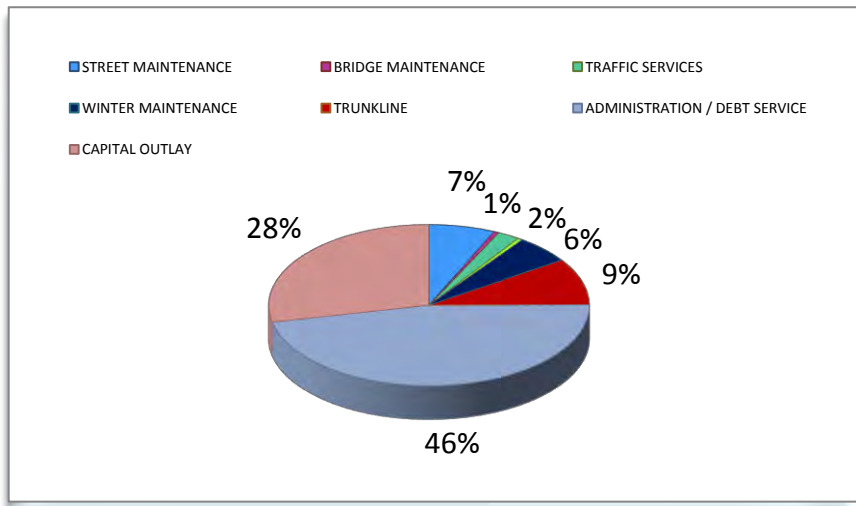
FY 2017 MVH MAJOR STREETS REVENUES BY SOURCE

STATE - MVH MAJOR	385,000	72%
STATE - TRUNKLINE	149,586	28%
INTEREST	200	0%
TOTAL REVENUES	\$ 534,786	100%



FY 2017 MVH MAJOR STREETS EXPENDITURES

STREET MAINTENANCE	41,450	7%
BRIDGE MAINTENANCE	3,000	0%
TRAFFIC SERVICES	14,080	2%
TRAFFIC SIGNALS	3,200	1%
WINTER MAINTENANCE	34,883	6%
TRUNKLINE	58,477	9%
ADMINISTRATION / DEBT SERVICE	297,013	46%
CAPITAL OUTLAY	176,500	28%
TOTAL EXPENDITURES	\$ 628,603	100%



City of Marshall
Summary of Michigan Transportation Fund Debt

Fiscal Year Ending June 30	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				Total Michigan Transportation Fund Debt		
	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL	INTEREST	TOTAL
2017	\$100,000	2.00%	\$33,213	\$133,213	\$100,000	\$33,213	\$133,213
2018	\$100,000	2.00%	\$31,213	\$131,213	\$100,000	\$31,213	\$131,213
2019	\$105,000	2.00%	\$29,163	\$134,163	\$105,000	\$29,163	\$134,163
2020	\$105,000	2.00%	\$27,063	\$132,063	\$105,000	\$27,063	\$132,063
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>\$1,480,000</u>		<u>\$253,997</u>	<u>\$1,733,997</u>	<u>\$1,480,000</u>	<u>\$253,997</u>	<u>\$1,733,997</u>

City of Marshall							
MVH Major & Trunkline Streets		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Revenues							
Revenues							
202-000-547.00	State - MVH Major	368,124	375,031	385,000	380,000	385,000	385,000
202-000-548.00	State - Trunkline	106,745	67,249	52,500	25,000	58,477	58,477
202-000-570.00	State Operating Assistance	0	44,468	11,100	38,994	91,109	28,000
202-000-665.00	Interest	344	823	200	1,340	200	200
202-000-699.00	Transfers From Other Funds	6,737	0	0	0	0	0
MVH-Major & Trunkline Revenues Total:		481,950	487,571	448,800	445,334	534,786	471,677
Expenditures							
Administrative							
202-000-803.00	Service Fee	400	250	300	0	300	300
202-000-805.00	Administrative Costs	1,926	0	250	0	0	0
202-000-999.00	Transfers to Other Funds	0	0	0	146,947	125,000	125,000
MVH-Major Administrative Expenditures Total:		2,326	250	550	146,947	125,300	125,300
Expenditures							
Street Maintenance							
202-463-702.00	Payroll	5,284	2,713	14,000	3,000	7,500	7,500
202-463-703.00	Part-time Salaries	192	253	1,000	250	4,500	4,500
202-463-704.00	Overtime Salaries	414	220	1,071	220	1,150	1,150
202-463-715.00	Social Security	3,018	2,800	3,000	2,800	2,800	2,800
202-463-716.00	Hospitalization	2,177	2,456	0	2,500	1,500	1,500
202-463-718.00	Retirement	394	0	0	0	0	0
202-463-721.00	Workers Compensation	2,183	1,963	5,000	0	5,000	5,000
202-463-775.00	Repair & Maintenance Supplies	0	0	0	0	2,000	2,000
202-463-939.00	Contracted Maintenance	8,084	1,152	5,000	8,854	15,000	15,000
202-463-941.00	Motor Pool Equip Rental	1,346	2,049	5,000	2,200	2,000	2,000
MVH-Major Street Maintenance Expenditures Total:		23,092	13,606	34,071	19,824	41,450	41,450
Expenditures							
Bridge Maintenance							
202-470-801.00	Professional Services	3,500	0	7,000	8,402	3,000	3,000
MVH-Major Bridge Maintenance Expenditures Total:		3,500	0	7,000	8,402	3,000	3,000
Expenditures							
Traffic Services							
202-474-702.00	Payroll	167	324	3,000	500	2,000	2,000
202-474-704.00	Overtime Salaries	0	63	500	0	1,000	1,000
202-474-715.00	Social Security	12	29	230	9	80	80
202-474-716.00	Hospitalization	647	650	650	633	650	650
202-474-718.00	Retirement	467	526	0	555	350	350
202-474-721.00	Workers Compensation	111	0	0	0	0	0
202-474-775.00	Repair & Maintenance Supplies	0	500	1,000	0	1,000	1,000
202-474-778.00	Paint & Signs	500	462	500	2,825	8,000	5,000
202-474-939.00	Contracted Maintenance	835	863	500	796	1,000	1,000
MVH-Major Traffic Service Expenditures Total:		2,739	3,417	6,380	5,318	14,080	11,080
Expenditures							
Traffic Signals							
202-476-922.00	Utilities-Elec, Water, Sewer	1,924	1,615	2,500	1,750	2,000	2,500
202-476-939.00	Contracted Maintenance	0	808	1,200	900	1,200	1,200
MVH-Major Traffic Signal Expenditures Total:		1,924	2,423	3,700	2,650	3,200	3,700
Expenditures							
Winter Maintenance							
202-480-702.00	Payroll	4,139	1,392	4,000	1,400	3,000	3,000
202-480-704.00	Overtime Salaries	9,602	4,632	6,000	5,000	5,000	5,000
202-480-715.00	Social Security	1,042	455	306	500	383	383
202-480-716.00	Hospitalization	862	900	500	900	300	300
202-480-718.00	Retirement	622	702	0	700	700	700
202-480-721.00	Workers Compensation	394	0	0	0	0	0
202-480-775.00	Repair & Maintenance Supplies	10,300	9,960	15,000	0	10,000	15,000
202-480-941.00	Motor Pool Equip Rental	15,889	10,635	15,000	10,000	15,500	15,500
MVH-Major Winter Maintenance Expenditures Total:		42,850	28,676	40,806	18,500	34,883	39,883
Expenditures							
Trunkline							
202-486-702.00	Payroll	26,868	7,152	12,000	7,000	13,000	0
202-486-704.00	Overtime Salaries	10,148	9,454	453	8,000	5,000	5,000
202-486-715.00	Social Security	2,802	1,247	918	1,200	1,377	1,377
202-486-716.00	Hospitalization	2,587	2,500	2,600	2,500	2,500	2,500
202-486-718.00	Retirement	1,866	2,105	0	2,100	2,100	2,100
202-486-721.00	Workers Compensation	332	0	0	0	0	0

City of Marshall							
MVH Major & Trunkline Streets		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Forecast	FY 2017 Request	FY 2018 Projected
202-486-775.00	Repair & Maintenance Supplies	16,633	11,507	15,000	10,000	15,000	15,000
202-486-941.00	Motor Pool Equip Rental	34,628	25,110	19,000	25,000	19,500	19,500
MVH-Major Trunkline Expenditures Total:		95,864	59,075	49,971	55,800	58,477	45,477
Expenditures Administration							
202-539-805.00	Administrative Costs	1,860	1,705	2,000	1,811	38,500	2,000
202-539-990.00	Debt Service	140,000	100,000	100,000	100,000	100,000	100,000
202-539-995.00	Bond Interest Paid	38,248	37,213	35,213	35,213	33,213	31,213
MVH-Major Administration Expenditures Total:		180,108	138,918	137,213	137,024	171,713	133,213
Expenditures Capital Outlay							
202-900-970.00	Capital Outlay	137,757	121,843	103,250	404,159	176,500	0
MVH-Major Capital Expenditures Total:		137,757	121,843	103,250	404,159	176,500	0
MVH-Major & Trunkline Expenditures Totals:		490,160	368,208	382,941	798,624	628,603	403,103
Excess of Revenues Over (Under) Expenditures		(8,210)	119,363	65,859	(353,290)	(93,817)	68,574
ALLOCATED POSITIONS:							
Job Description		FY 2013 FTE's	FY 2014 FTE's	FY 2015 FTE's	FY 2016 FTE's	FY 2017 FTE's	
Equipment Operator		0.00	0.00	0.00	0.00	0.00	0.00
Total		0.00	0.00	0.00	0.00	0.00	0.00

MOTOR VEHICLE HIGHWAY (MVH) - LOCAL

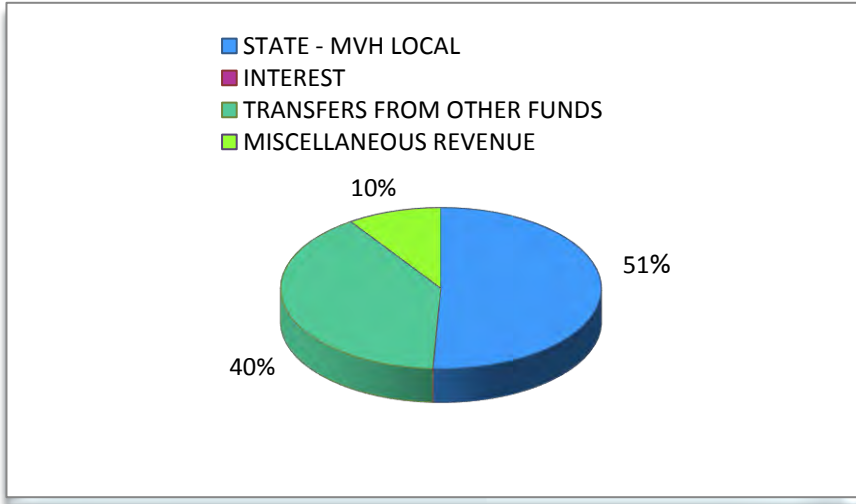
The City of Marshall has 25.76 miles of local streets. Yearly the city receives Act 51 monies from the State based upon the local street mileage and population. These monies are derived from the gasoline tax.

In FY2017 the city anticipates receiving approximately \$190,000 in local street revenues, which includes the increase of \$35,000 from the new State Funding.

The City of Marshall Department of Public Works is responsible for Major Street and State Trunkline maintenance and repair. Any work completed on a State Trunkline (I-94BR and M-227) are reimbursed to the city by the State.

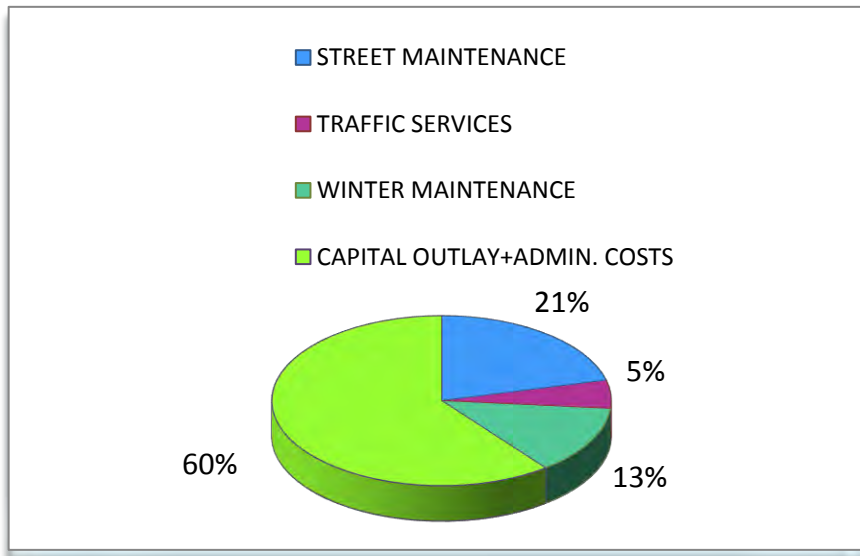
FY 2017 MVH LOCAL STREETS REVENUES BY SOURCE

STATE - MVH LOCAL	\$ 160,000	51%
INTEREST	160	0%
TRANSFERS FROM OTHER FUNDS	125,000	40%
MISCELLANEOUS REVENUE	30,000	10%
CONTRIBUTIONS FROM GENERAL FUND	-	0%
TOTAL REVENUES	\$ 315,160	100%



FY 2017 MVH LOCAL STREETS EXPENDITURES

STREET MAINTENANCE	68,424	21%
TRAFFIC SERVICES	17,340	5%
WINTER MAINTENANCE	42,260	13%
CAPITAL OUTLAY+ADMIN. COSTS	196,000	60%
TOTAL EXPENDITURES	\$ 324,024	100%



City of Marshall

MVH-Local Streets		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Revenues							
203-000-549.00	State - MVH Local	181,431	151,929	160,000	155,000	160,000	160,000
203-000-665.00	Interest	219	807	160	955	160	160
203-000-671.00	Miscellaneous Revenue	0	601	0	0	30,000	10,000
203-000-699.00	Transfers From Other Funds	0	0	0	75,481	125,000	125,000
203-000-699.01	Contributions - General Fund	170,000	70,000	75,000	75,000	0	75,000
MVH-Local Revenues Total:		351,650	223,337	235,160	306,436	315,160	370,160
Expenditures							
Street Maintenance							
203-463-702.00	Payroll	15,104	15,786	10,000	15,000	20,000	20,000
203-463-704.00	Overtime Salaries	151	410	1,000	400	6,000	6,000
203-463-715.00	Social Security	1,157	1,210	765	1,200	1,224	1,224
203-463-716.00	Hospitalization	3,881	3,500	4,000	3,500	3,500	3,500
203-463-718.00	Retirement	2,799	3,158	0	3,200	3,200	3,200
203-463-721.00	Workers Compensation	514	0	0	0	0	0
203-463-775.00	Repair & Maintenance Supplies	16,186	9,710	6,000	9,700	6,000	6,000
203-463-801.00	Professional Services	1,744	0	700	0	1,000	1,000
203-463-939.00	Contracted Maintenance	850	0	700	700	15,000	15,000
203-463-941.00	Motor Pool Equip Rental	4,196	6,485	12,000	5,000	12,500	12,500
MVH-Local Street Maintenance Expenditures Total:		46,582	40,259	35,165	38,700	68,424	68,424
Expenditures							
Traffic Service							
203-474-702.00	Payroll	937	1,564	5,000	1,250	3,000	3,000
203-474-704.00	Overtime Salaries	0	75	500	0	500	500
203-474-715.00	Social Security	70	121	383	50	50	50
203-474-716.00	Hospitalization	1,617	1,500	1,700	1,655	1,700	1,700
203-474-718.00	Retirement	1,166	1,316	0	1,387	1,390	1,390
203-474-721.00	Workers Compensation	217	0	0	0	0	0
203-474-775.00	Repair & Maintenance Supplies	0	500	600	0	600	600
203-474-778.00	Paint & Signs	790	0	500	1,240	10,000	5,000
203-474-941.00	Motor Pool Equip Rental	186	0	100	41	100	100
MVH-Local Traffic Service Expenditures Total:		4,983	5,076	8,783	5,623	17,340	12,340
Expenditures							
Winter Maintenance							
203-480-702.00	Payroll	8,274	3,027	8,000	3,000	5,000	5,000
203-480-703.00	Part-time Salaries	199	0	0	0	0	0
203-480-704.00	Overtime Salaries	10,631	5,106	6,000	5,000	6,000	6,000
203-480-715.00	Social Security	1,751	612	612	600	460	460
203-480-716.00	Hospitalization	1,725	1,600	1,800	1,752	1,800	1,800
203-480-718.00	Retirement	1,244	1,403	0	1,479	1,500	1,500
203-480-721.00	Workers Compensation	411	0	0	0	0	0
203-480-775.00	Repair & Maintenance Supplies	7,675	7,654	12,000	0	12,000	12,000
203-480-941.00	Motor Pool Equip Rental	25,914	18,308	15,000	18,000	15,500	15,500
MVH-Local Winter Maintenance Expenditures Total:		57,824	37,710	43,412	29,831	42,260	42,260
Expenditures							
Administration							
203-539-805.00	Administrative Costs	0	0	0	0	16,000	0
Administration Expenditures Total:		0	0	0	0	16,000	0
Expenditures							
Capital Outlay							
203-900-970.00	Capital Outlay	564,343	151,185	220,000	495,206	180,000	250,000
MVH-Local Capital Outlay Expenditures Total:		564,343	151,185	220,000	495,206	180,000	250,000
MVH-Local Expenditures Totals:		673,732	234,230	307,360	569,360	324,024	373,024
Excess of Revenues Over (Under) Expenditures		(322,082)	(10,893)	(72,200)	(262,924)	(8,864)	(2,864)
ALLOCATED POSITIONS:							
		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
Job Description		FTE's	FTE's	FTE's	FTE's	FTE's	
Equipment Operator		0.00	0.00	0.00	0.00	0.00	
Total		0.00	0.00	0.00	0.00	0.00	

BRUSH, LEAF, AND TRASH PICKUP

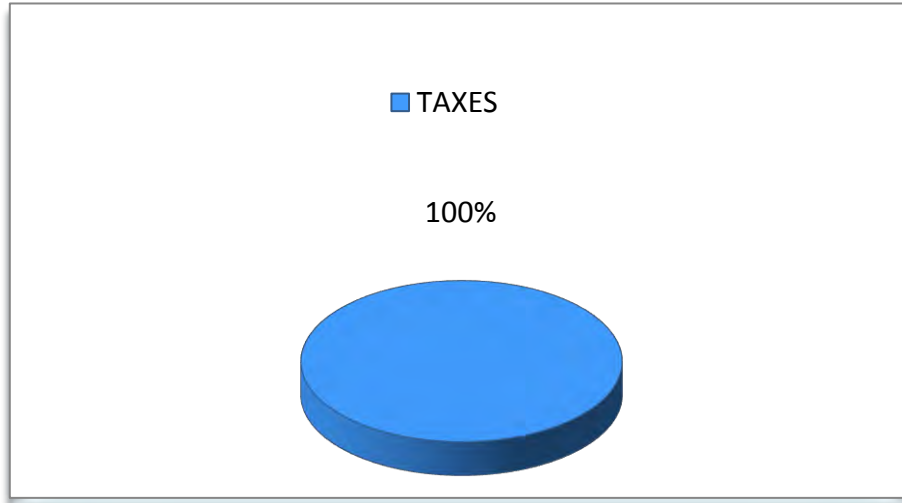
In April every year the Department of Public Works conducts a city wide brush pickup so citizens can dispose of brush that has accumulated over the long winter season. Citizens place brush next to the curb and the DPW make one pass thru the city chipping the brush and hauling it away.

In the late Spring the city contracts for a city wide trash pickup. This allows residents the ability to dispose of household items that they wish to discard. No items containing refrigerants, etc. are picked up unless the refrigerants have been removed. This contracted pickup is only one pass through the city.

Marshall has been designated a "Tree City", as such in October, November and December leaf pickup becomes the DPW's major project. Leaf pickup is labor and equipment intensive requiring a lot of preparation and planning. The staff typically makes two passes around the city to pickup the leaves. This is followed by a final cleaning utilizing our street sweeper.

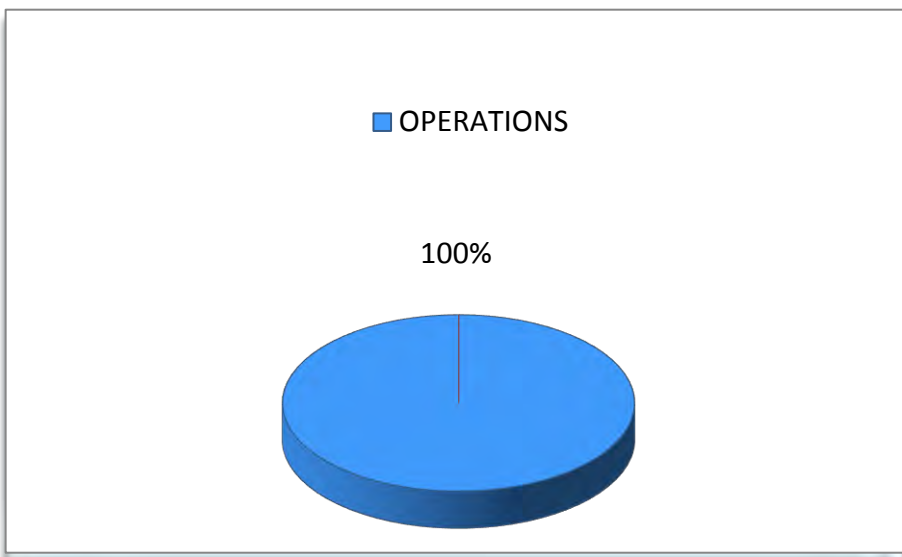
**FY 2017 LEAF, BRUSH AND TRASH REMOVAL
REVENUES BY SOURCE**

TAXES	\$	96,720	100%
TOTAL REVENUES	\$	96,720	100%



**FY 2017 LEAF, BRUSH AND TRASH REMOVAL
EXPENDITURES**

OPERATIONS		96,677	100%
TOTAL EXPENDITURES	\$	96,677	100%



City of Marshall							
		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
Leaf, Brush and Trash Removal		Actual	Actual	Budget	Forecast	Request	Projected
Revenues							
226-000-402.00	Current Property Taxes	96,996	94,728	74,966	77,399	96,720	98,000
226-000-420.00	Delinquent Personal Prop Taxes	158	0	0	294	0	0
226-000-445.00	Penalties & Int. on Taxes	303	189	0	41	0	0
226-000-665.00	Interest	0	36	0	47	0	0
Leaf, Brush and Trash Removal Revenues Total:		97,457	94,953	74,966	77,781	96,720	98,000
Expenditures							
226-000-702.64	Payroll - Leaf Disposal	15,529	22,397	21,725	23,000	22,616	23,069
226-000-702.65	Payroll - Brush Disposal	7,023	5,641	13,035	13,035	6,570	13,841
226-000-703.64	Part-time Leaf Disposal	7,443	11,399	9,065	9,100	10,752	10,967
226-000-703.65	Part-time Brush Disposal	0	1,743	0	0	0	0
226-000-704.64	Overtime - Leaf Disposal	8,378	11,864	13,592	12,000	10,000	17,549
226-000-704.65	Overtime - Brush Disposal	1,579	1,632	1,600	2,000	2,000	2,500
226-000-715.00	Social Security	3,030	4,126	4,515	5,969	4,530	5,005
226-000-718.00	Retirement	0	0	0	0	109	110
226-000-721.00	Workers Compensation	13,279	16,444	14,000	17,000	17,000	18,000
226-000-820.00	Contracted Services	0	0	0	0	400	400
226-000-941.00	Motor Pool Equip Rental	18,227	34,306	18,000	45,000	22,700	40,000
226-000-964.00	Refund or Rebates	0	112	0	222	0	0
Leaf, Brush and Trash Removal Expenditures Total:		74,488	109,664	95,532	127,326	96,677	131,441
Excess of Revenues Over (Under) Expenditures		22,969	(14,711)	(20,566)	(49,545)	43	(33,441)
ALLOCATED POSITIONS:							
		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
Job Description		FTE's	FTE's	FTE's	FTE's	FTE's	
Equipment Operator		0.00	0.00	0.00	0.00	0.00	
Total		0.00	0.00	0.00	0.00	0.00	

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 State statute to support economic development.

The current Board consists of the following members:

Richard Lindsey, Chairperson

Steve Dodge, Vice-Chairperson

Sue Damron

Matt Davis

Desmond Kirkland

Jason LaForge

Jim Pardoe

Dan Stulberg

Tom Tarkiewicz

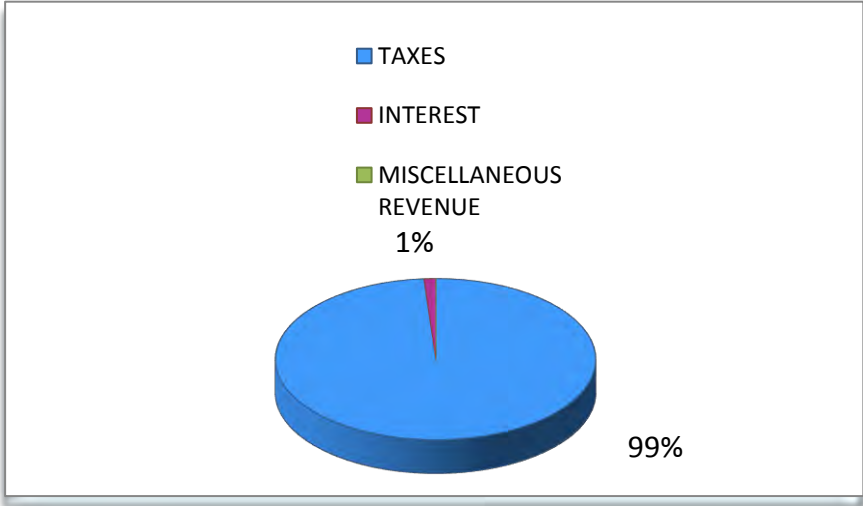
J.P. Walters

Catherine Yates, Secretary

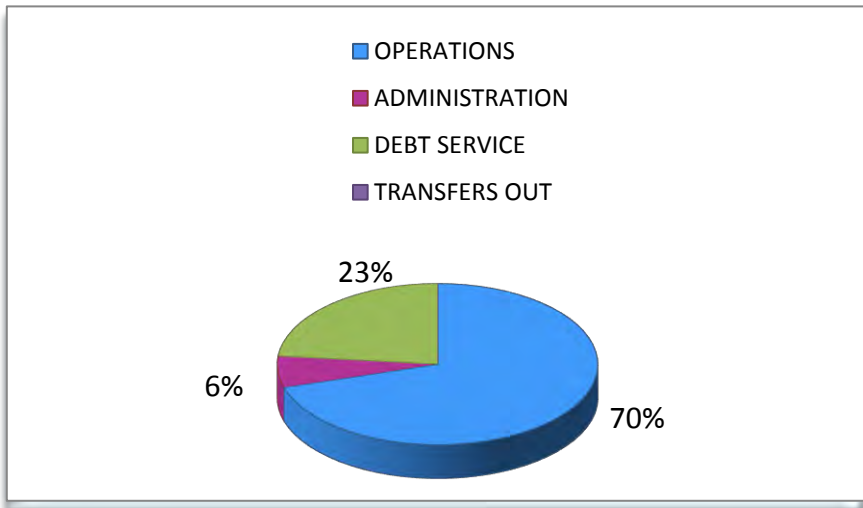
The LDFA receives its revenue through the increase in equalized values within the LDFA District over the base value determined in December 31, 1990.

The proposed FY 2017 LDFA budget includes \$242,000 allocated as a payment to the Marshall Area Economic Development Alliance (MAEDA) to provide economic development support. MAEDA's principle focus is bringing new business into the City's Industrial Park and retaining existing businesses within the LDFA District. Funding of MAEDA is directly correlates with Council's goal of "Strengthening the employment base and industry" \$104,985 is allocated for debt payments for the 2005 Capital Improvement bond.

FY 2017 LDFA REVENUES BY SOURCE		
TAXES	\$ 414,000	99%
INTEREST	5,000	1%
MISCELLANEOUS REVENUE	-	0%
TOTAL REVENUES	\$ 419,000	100%



FY 2017 LDFA EXPENDITURES		
OPERATIONS	\$ 270,785	70%
ADMINISTRATION	24,205	6%
DEBT SERVICE	90,000	23%
TRANSFERS OUT	-	0%
TOTAL EXPENDITURES	\$ 384,990	100%



City of Marshall
Summary of Local Development Finance Authority Debt

	ISSUE: 27 AUTH: Act 281 CUSIP: 572457 TYPE: LDFA (LT) PURPOSE: Local Development Bonds, 2005 DATED: August 16, 2005 CALLABLE: 4/1/15 @ 100% Fund 296				Total LDFA Debt		
Fiscal Year	PRINCIPAL	RATE	INTEREST	TOTAL			
Ending June 30	(4/1)		(4/1 & 10/1)				
2017	\$90,000	3.90%	\$14,985	\$104,985	\$90,000	\$14,985	\$104,985
2018	\$90,000	4.20%	\$11,340	\$101,340	\$90,000	\$11,340	\$101,340
2019	\$90,000	4.20%	\$7,560	\$97,560	\$90,000	\$7,560	\$97,560
2020	\$90,000	4.20%	\$3,780	\$93,780	\$90,000	\$3,780	\$93,780
	<u>\$360,000</u>		<u>\$37,665</u>	<u>\$397,665</u>	<u>\$360,000</u>	<u>\$37,665</u>	<u>\$397,665</u>

City of Marshall							
Local Development Finance Authority		FY 2013	FY 2014	FY 2015	FY 2015	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Revenues							
296-000-402.00	Current Property Taxes	383,880	411,865	435,000	413,409	414,000	414,000
296-000-665.00	Interest	6,895	7,178	5,000	4,251	5,000	5,000
296-000-671.00	Miscellaneous Revenue	1,650	0	0	0	0	0
	L DFA Revenues Total:	392,425	419,043	440,000	417,660	419,000	419,000
Expenditures							
296-000-801.00	Professional Services	756	2,812	5,000	30,000	5,000	5,000
296-000-803.00	Service Fee	263	300	150	300	300	300
296-000-805.00	Administrative Costs	1,250	0	11,900	0	24,205	25,000
296-000-811.00	Taxes	5,931	5,901	5,900	6,004	6,000	6,000
296-000-820.00	Contracted Services	219,655	241,376	7,000	242,000	242,000	242,000
296-000-902.00	Marketing	0	0	0	2,385	1,500	1,500
296-000-922.00	Utilities-Elec, Water, Sewer	0	0	2,500	500	1,000	1,000
296-000-941.01	Data Processing	2,019	0	0	0	0	0
296-000-990.00	Debt Service	85,000	85,000	560,000	475,000	90,000	90,000
296-000-995.00	Bond Interest Paid	45,030	41,715	38,400	19,200	14,985	11,340
296-000-999.00	Transfers to Other Funds	18,776	11,724	235,000	11,584	0	0
	L DFA Expenditures Total:	378,680	388,828	865,850	786,973	384,990	382,140
Excess of Revenues Over (Under) Expenditures		13,745	30,215	(425,850)	(369,313)	34,010	36,860

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:

Richard Lindsey, Chairperson

Steve Dodge, Vice-Chairperson

Sue Damron

Matt Davis

Desmond Kirkland

Jason LaForge

Jim Pardoe

Dan Stulberg

Tom Tarkiewicz

J.P. Walters

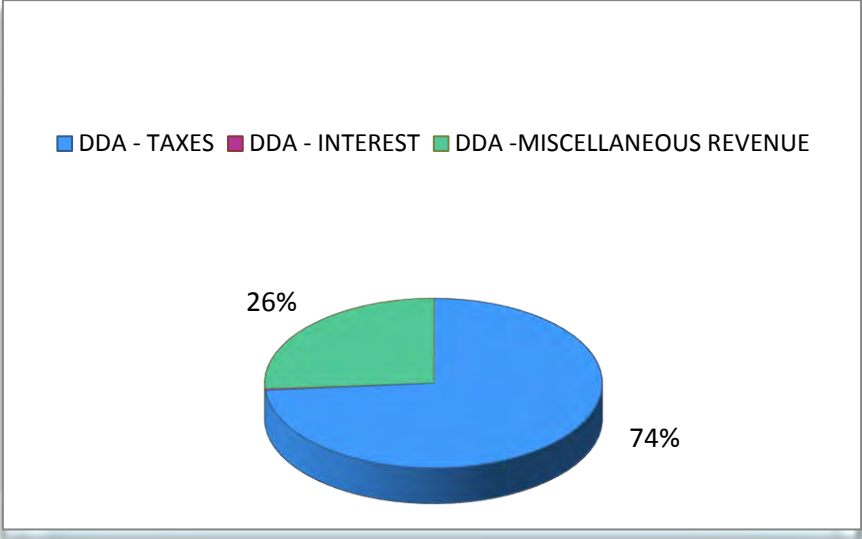
Catherine Yates, Secretary

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.

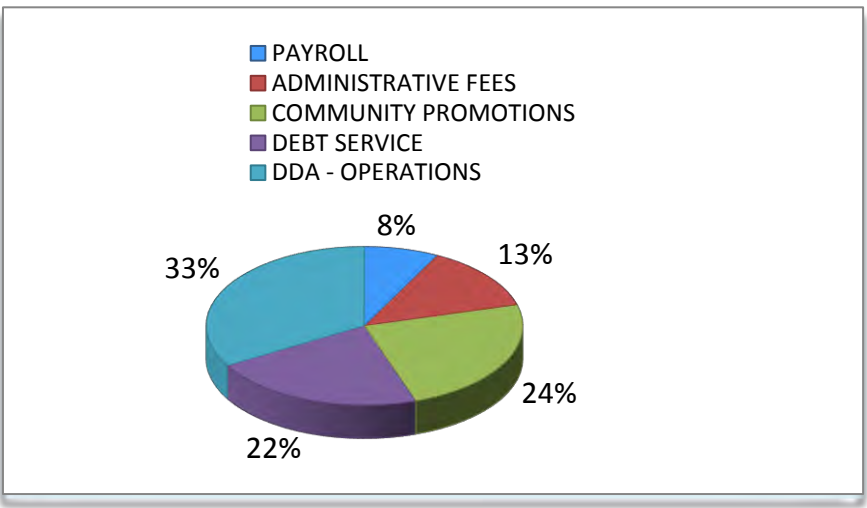
The DDA performs snow removal from the sidewalks within the District. The DDA also uses City crews to remove rubbish from the downtown trash containers and maintains the parking structure with pavement wash downs and snow removal.

The proposed FY 2017 DDA budget highlights includes \$12,500 to install new parking lot lighting. The Electric Fund will also fund \$12,500 for the project. This is a multi-year replacement project for all downtown parking lot lights. \$15,000 is proposed for building façade improvement grants. \$23,000 is allocated as a payment to the Marshall Area Economic Development Alliance (MAEDA) to provide downtown business support. \$55,200 is allocated for debt payments for a 2002 Capital Improvement bond. \$17,250 is budget for transfer to General Fund for the DDA's share of debt issued by the City in 2012. These and other allocations of the DDA are directly related to City Council's goal of creating and maintaining a "Vibrant Downtown" and becoming a "Redevelopment Ready Community".

FY 2017 DDA REVENUES BY SOURCE		
DDA - TAXES	\$ 127,200	74%
DDA - INTEREST	540	0%
DDA -MISCELLANEOUS REVENUE	45,000	26%
TOTAL REVENUES	\$ 172,740	100%



FY 2017 DDA EXPENDITURES		
PAYROLL	\$ 17,423	8%
ADMINISTRATIVE FEES	30,000	13%
COMMUNITY PROMOTIONS	55,000	24%
DEBT SERVICE	50,000	22%
DDA - OPERATIONS	76,400	33%
TOTAL EXPENDITURES	\$ 228,823	100%



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

Fiscal Year	ISSUE: 18				ISSUE: 32				Total DDA Debt			
	PRINCIPAL	RATE	INTEREST	TOTAL	PRINCIPAL	RATE	INTEREST	TOTAL				
	AUTH: Act 197				AUTH: Act 34							
	CUSIP: 572427				CUSIP: 572427							
	TYPE: DDA (LT)				TYPE: DDA (LT)							
	PURPOSE: Downtown Development				PURPOSE: DDA - Parking Lots							
	DATED: June 1, 2002				DATED: September 5, 2012							
	CALLABLE: 6/1/12 @ 100				CALLABLE:							
	Fund 298				Fund 298 - Paid by G/F							
Ending June 30	(6/1)	(6/1 & 12/1)	(6/1 & 12/1)		(6/1)	(6/1 & 12/1)	(6/1 & 12/1)		PRINCIPAL	INTEREST	TOTAL	
2017	\$50,000	4.90%	\$5,200	\$55,200	\$15,000	2.00%	\$2,250	\$17,250	\$65,000	\$7,450	\$72,450	
2018	\$55,000	5.00%	\$2,750	\$57,750	\$15,000	2.00%	\$1,950	\$16,950	\$70,000	\$4,700	\$74,700	
2019					\$15,000	3.00%	\$1,575	\$16,575	\$15,000	\$1,575	\$16,575	
2020					\$15,000	3.00%	\$1,125	\$16,125	\$15,000	\$1,125	\$16,125	
2021					\$15,000	3.00%	\$675	\$15,675	\$15,000	\$675	\$15,675	
2022					\$15,000	3.00%	\$225	\$15,225	\$15,000	\$225	\$15,225	
	<u>\$105,000</u>		<u>\$7,950</u>	<u>\$112,950</u>	<u>\$90,000</u>		<u>\$7,800</u>	<u>\$97,800</u>	<u>\$195,000</u>	<u>\$15,750</u>	<u>\$210,750</u>	

City of Marshall							
Downtown Development Authority		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Forecast	FY 2017 Request	FY 2018 Projected
Revenues	DDA						
	Downtown Development Authority						
298-000-402.00	Current Property Taxes	226,766	155,265	156,000	126,919	127,000	127,000
298-000-404.00	Property Taxes - Prior Years	0	15,449	0	0	0	0
298-000-420.00	Delinquent Personal Prop Taxes	212	0	0	161	160	160
298-000-445.00	Penalties & Int. on Taxes	83	38	0	40	40	40
298-000-665.00	Interest	579	771	540	282	540	0
298-000-671.00	Miscellaneous Revenue	0	0	60,000	73,441	45,000	45,000
298-000-675.00	Contrib. from Other Sources	0	0	0	13,941	0	0
	DDA Revenues Sub-Total:	227,640	171,523	216,540	214,784	172,740	172,200
	Community Development						
298-729-671.00	Miscellaneous Revenue	48,665	57,215	0	0	0	0
298-729-699.00	Transfers From Other Funds	45,000	0	0	0	0	0
	Community Development Revenues Total:	93,665	57,215	0	0	0	0
	DDA Revenues Total:	321,305	228,738	216,540	214,784	172,740	172,200
Expenditures	DDA						
298-000-702.00	Payroll	1,954	1,147	4,031	971	4,071	4,152
298-000-702.01	Other Fringe Benefits-taxable	117	126	135	263	135	135
298-000-702.41	Payroll - Mowing/Trimming	0	0	0	2,029	0	0
298-000-702.42	Payroll - Parking Structure	943	2,700	500	3,478	0	0
298-000-702.43	Payroll - Sidewalk Snow Removal	20	775	0	0	0	0
298-000-702.44	Payroll - Flowers	1,230	849	0	1,752	0	0
298-000-703.00	Part-time Salaries	9,322	11,190	9,900	9,466	8,755	8,930
298-000-704.00	Overtime Salaries	459	336	250	560	0	0
298-000-704.40	Overtime - Rubbish/Garbage	0	127	0	311	0	0
298-000-704.42	Overtime - Parking Structure	1,316	1,165	500	526	500	0
298-000-704.43	Overtime - Sidewalk Snow Removal	0	0	0	436	0	0
298-000-704.44	Overtime - Flowers	6	57	0	0	0	0
298-000-715.00	Social Security	1,170	1,400	1,076	1,492	1,030	1,011
298-000-716.00	Hospitalization	0	0	1,427	136	1,520	1,703
298-000-717.00	Life Insurance	0	0	10	0	12	12
298-000-718.00	Retirement	634	680	679	716	1,125	1,148
298-000-721.00	Workers Compensation	179	214	153	0	275	301
298-000-755.00	Miscellaneous Supplies	5,432	1,200	4,000	0	3,000	0
298-000-777.00	MINOR TOOLS AND EQUIPMENT	0	419	0	200	200	200
298-000-801.00	Professional Services	756	363	1,000	1,000	1,000	1,000
298-000-803.00	Service Fee	233	308	225	307	225	275
298-000-805.00	Administrative Costs	32,048	23,229	30,000	13,875	30,000	28,364
298-000-820.00	Contracted Services	6,493	30,761	4,000	23,000	23,000	23,000
298-000-901.00	Advertising	0	288	0	0	0	0
298-000-945.00	COMMUNITY PROMOTIONS	40,000	391	40,000	93,375	55,000	55,000
298-000-964.00	Refund or Rebates	0	0	15,000	1,000	1,000	1,000
298-000-970.00	Capital Outlay	9,629	9,629	12,500	12,500	18,025	12,500
298-000-990.00	Debt Service	40,000	310,000	60,000	50,000	50,000	55,000
298-000-995.00	Bond Interest Paid	28,128	22,918	23,738	3,680	5,200	2,750
298-000-999.00	Transfers to Other Funds	17,925	24,100	23,000	18,000	17,250	16,950
		197,994	444,372	232,124	239,073	221,323	213,431
	Dept 296-DDA Parking Ramp						
298-296-941.00	Motor Pool Equip Rental	8,408	3,154	6,000	3,505	6,000	0
	Dept 297-DDA Sidewalk						
298-297-941.00	Motor Pool Equip Rental	2,911	5,161	1,500	356	1,500	0
	Dept 729-Community Development						
298-729-716.00	Hospitalization	1,536	827	0	0	0	0
298-729-717.00	Life Insurance	10	4	0	0	0	0
298-729-721.00	Workers Compensation	96	0	0	0	0	0
298-729-760.00	Medical Services	6	6	0	12	0	0
298-729-820.00	Contracted Services	47,500	50,000	0	0	0	0
298-729-850.00	Communications	712	865	0	968	0	0
298-729-941.01	Data Processing	1,764	0	0	0	0	0
298-729-964.00	Refund or Rebates	5,500	0	0	0	0	0
298-729-969.00	Contingency	15,000	0	0	0	0	0
		72,124	51,702	0	980	0	0
	DDA Expenditures Total:	281,437	504,389	239,624	243,914	228,823	213,431
	Excess of Revenues Over (Under) Expenditures	39,868	(275,651)	(23,084)	(29,130)	(56,083)	(41,231)
ALLOCATED POSITIONS:							
Job Description		FY 2013 FTE's	FY 2014 FTE's	FY 2015 FTE's		FY 2016 FTE's	FY 2017 FTE's
Main Street Manager		1.00	1.00	1.00		0.00	0.00
Part Time Seasonal		0.09	0.09	0.09		0.09	0.50
Total		1.57	1.09	1.09		0.09	0.50

MARSHALL HOUSE

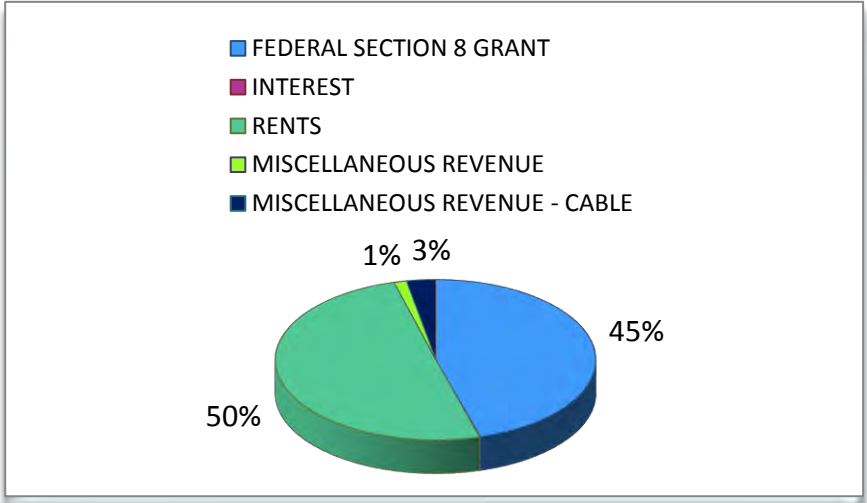
Marshall House Apartments is a 100-unit senior and disabled citizen housing community that opened January 1980 and is owned and operated by the City of Marshall. It was established for low-income seniors and disabled adults 55 or older, with the rent based on approximately 30% of the household's adjusted 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.

The community is comprised of four stories, and houses an administrative staff of three full time employees and one part-time receptionist, a community/activity/dining room, library with computers, internet access and a social gathering area. Each floor of the building has a coin operated laundry room, 3rd floor houses a beauty salon with an operator taking appointments two days per week. The fourth floor has a small exercise room.

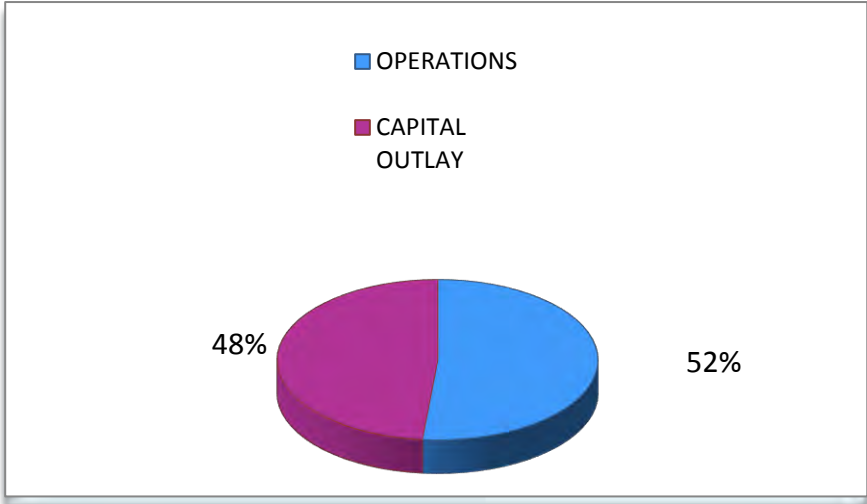
Comfort and safety are an important goal at the Marshall House. Each unit is equipped with two emergency pull-cords that are located in the bedroom and bathrooms of each unit. In the event of need for help, a tenant can pull the cord and an alarm alerts immediate neighbors to direct help to the unit in need. A security lock system is used in all public entries to the building. Only tenants and staff may enter the building by using an electronic key. All other visitors must use a telephone entry system to gain access to the building.

Access to senior living options is a priority goal in the Marshall Community. In the 2016 Economic Development Strategic Plan, Goal 2 is to have diversified housing options, with seniors being a main priority. The goal states that: "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."

FY 2017 MARSHALL HOUSE REVENUES BY SOURCE		
FEDERAL SECTION 8 GRANT	\$ 340,000	45%
INTEREST	\$ 510	0%
RENTS	375,000	50%
MISCELLANEOUS REVENUE	17,000	1%
MISCELLANEOUS REVENUE - CABLE	22,000	3%
TOTAL REVENUES	\$ 754,510	100%



FY 2017 MARSHALL HOUSE EXPENDITURES		
OPERATIONS	\$ 611,235	52%
CAPITAL OUTLAY	575,000	48%
TOTAL EXPENDITURES	\$ 1,186,235	100%



City of Marshall							
Marshall House		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Revenues							
536-000-531.00	Federal Section 8 Grant	190,397	206,208	208,000	287,477	340,000	340,000
536-000-665.00	Interest	1,332	759	510	551	510	510
536-000-667.00	Rents	338,018	358,710	375,000	361,861	375,000	375,000
536-000-671.00	Miscellaneous Revenue	17,471	13,116	17,000	9,415	17,000	17,000
536-000-671.02	Misc. Revenue-Cable	19,981	20,916	22,000	21,150	22,000	22,000
536-000-675.02	Contributions - Marshall House	0	19,350	0	0	0	0
536-000-681.00	Sales of Fixed Assets	(4,492)	0	0	0	0	0
Marshall House Revenues Total:		562,707	619,059	622,510	680,454	754,510	754,510
Expenditures							
536-700-702.00	Payroll	99,912	109,572	115,306	107,030	114,895	117,193
536-700-702.01	Other Fringe Benefits-taxable	23	25	28	613	453	1,007
536-700-703.00	Part-time Salaries	12,437	13,159	12,649	15,624	14,800	15,096
536-700-704.00	Overtime Salaries	437	4,512	4,000	412	2,293	2,339
536-700-715.00	Social Security	8,482	8,935	10,709	8,735	10,135	10,376
536-700-716.00	Hospitalization	24,197	31,788	31,858	31,531	37,059	41,506
536-700-717.00	Life Insurance	279	314	317	268	371	375
536-700-718.00	Retirement	15,704	27,112	27,102	22,838	20,259	20,664
536-700-718.01	Retiree Health Insurance	4,952	5,898	6,690	6,899	8,175	9,156
536-700-719.00	Hospitalization - Prescription	179	0	0	0	0	0
536-700-720.00	Unemployment	0	1,674	3,033	0	3,033	3,033
536-700-721.00	Workers Compensation	190	1,590	1,977	1,265	2,595	5,052
536-700-727.00	Office Supplies	1,402	330	650	750	800	800
536-700-727.02	Postage and Shipping	0	22	100	50	50	50
536-700-740.00	Operating Supplies	4,267	5,337	3,000	3,664	4,000	4,000
536-700-741.00	Uniforms	256	227	260	260	260	260
536-700-755.00	Miscellaneous Supplies	390	0	0	0	0	0
536-700-757.00	Fuels & Lubricants	0	16	0	0	0	0
536-700-760.00	Medical Services	168	57	120	120	120	120
536-700-776.00	Building Maintenance Supplies	14,696	9,497	8,000	15,411	16,000	16,000
536-700-801.00	Professional Services	2,306	3,637	5,000	5,000	5,000	5,000
536-700-802.00	Management and Admin Fee	73,740	73,740	73,740	71,779	0	0
536-700-803.00	Service Fee	0	6	0	0	0	0
536-700-805.00	Administrative Costs	16	0	250	0	250	0
536-700-810.00	Dues & Memberships	3,018	456	3,500	4,557	4,600	4,800
536-700-820.00	Contracted Services	49,878	47,461	52,000	52,000	58,000	58,000
536-700-825.00	Insurance	10,158	7,074	9,935	4,408	10,340	5,280
536-700-850.00	Communications	2,978	3,371	3,220	3,555	3,700	3,700
536-700-860.00	Transportation & Travel	1,340	908	2,500	2,500	2,500	2,500
536-700-901.00	Advertising	330	512	800	800	800	800
536-700-921.00	Utilities - Gas	23,782	24,801	20,000	20,000	20,000	20,000
536-700-922.00	Utilities-Elec, Water, Sewer	85,909	76,376	80,000	80,000	70,000	70,000
536-700-923.00	Cable	16,313	16,320	18,000	18,000	18,000	18,000
536-700-930.00	Equipment Maintenance	1,119	24	1,500	1,500	1,500	1,500
536-700-931.00	Maintenance of Building	25,482	39,196	35,000	35,000	35,000	35,000
536-700-941.00	Motor Pool Equip Rental	250	124	500	500	500	500
536-700-941.01	Data Processing	6,219	8,786	8,747	8,514	11,810	11,810
536-700-958.00	Education & Training	2,908	664	2,500	2,500	2,500	2,500
536-700-968.00	Depreciation	41,483	46,901	46,900	45,653	47,619	47,619
536-700-970.00	Capital Outlay	2,180	47,712	8,000	8,000	125,000	46,800
536-700-970.06	Capital Outlay-Replacement Rsv	23,848	0	104,244	6,775	450,000	0
536-700-999.00	Transfers to Other Funds	0	0	0	0	83,818	77,730
		561,228	618,134	702,135	586,511	1,186,235	658,566
Excess of Revenues Over (Under) Expenditures		1,479	925	(79,625)	93,943	(431,725)	95,944
ALLOCATED POSITIONS:							
Total		3.03	3.03	3.03		3.03	3.10

ELECTRIC FUND

The mission of the City of Marshall's Electric Department is to provide safe, reliable and cost effective electric service to 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; five journey line workers; four electric line apprentices; four powerhouse and three meter department employees. The employees are dedicated to provide quality electric services at a reasonable cost to the city's 3857 residential, 638 commercial and 19 industrial customers. In addition to providing service to customers the department also manages the street and security lighting systems consisting of 1400 lights.

The 2016/17 requested budget for the department is \$16,810,736 with \$7,400,000 being allocated for power supply purchases. An additional \$3,600,000 is included for the new Brewer Street Electric Substation located in the vicinity of I-94 and Old US 27 North. The new substation will significantly increase the reliability of electric service to all electric customers and support the city's economic development initiatives. The Electric Department budget was developed to support the city's Goal Area #1 (ECONOMIC DEVELOPMENT); Goal Area #2 (QUALITY OF LIFE) and Goal Area #4 (INFRASTRUCTURE).

Electric power supply is approximately 56% of the cost of providing electric service to the residents and customers so much attention is applied to the purchase and controlling of the cost of the electricity purchases.

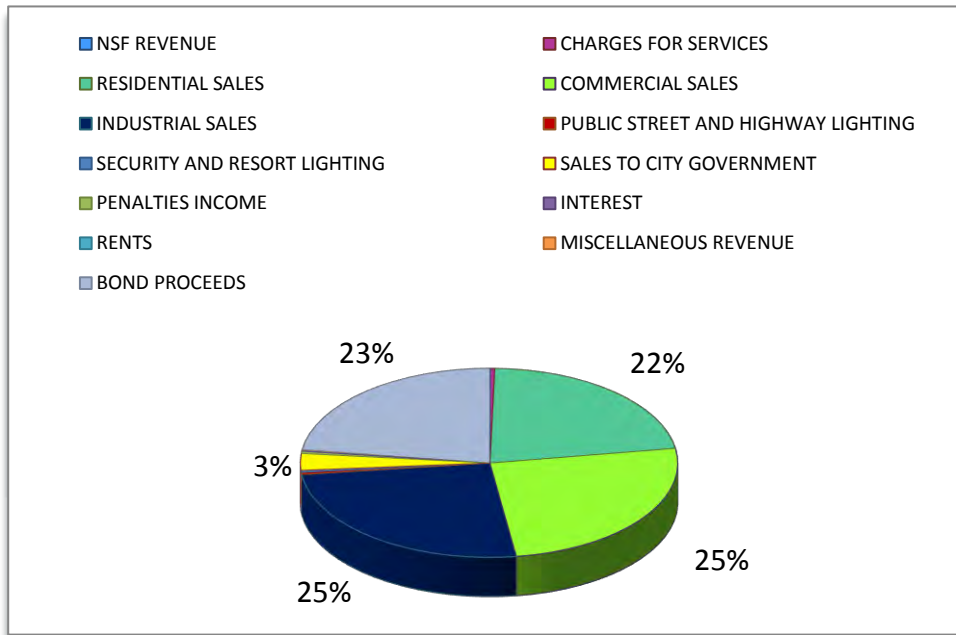
Electric power supply is currently provided through diverse long term contracts with major out-of-state generating facilities with a small generation contribution from the two remaining city owned hydro generators and diesel/natural gas generators located at the power house site on the Kalamazoo River. The major 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 25% of electric supply purchases are from Renewable Energy sources.

Safety and reliability are prime areas of focus. Therefore, concentrated efforts are expended by the departments' electric line workers on the condition of poles, wires, apparatus and 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.

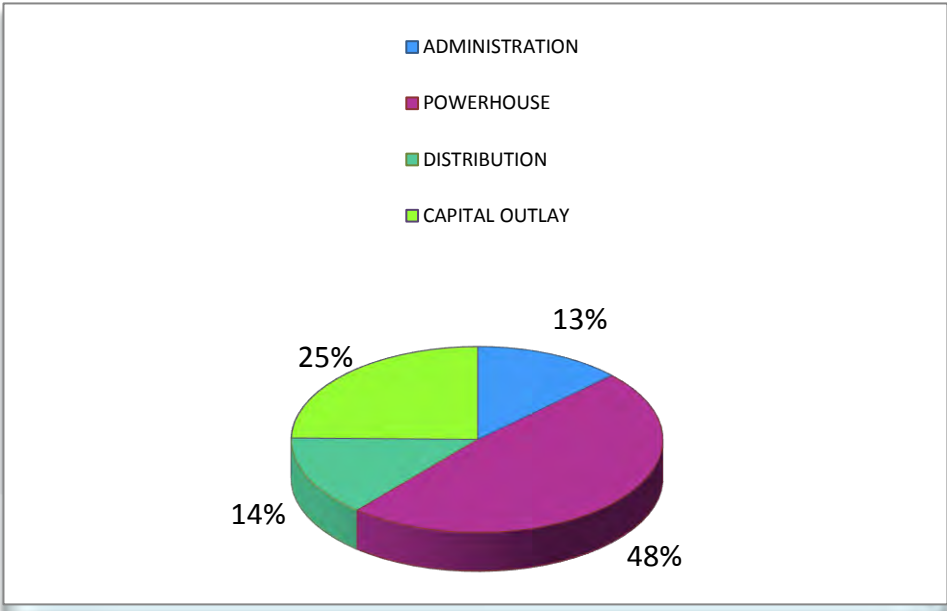
The department is affiliated with the Michigan Municipal Electric Association (MMEA); the American Municipal Power organization (AMP); the American Public Power Association (APPA) and the Michigan South Central Power Agency (MSCPA) to gain the collective benefit of addressing state and federal issues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

FY 2017 ELECTRIC REVENUES BY SOURCE

NSF REVENUE	\$ 4,000	0%
CHARGES FOR SERVICES	60,000	0%
RESIDENTIAL SALES	3,500,000	22%
COMMERCIAL SALES	4,000,000	25%
INDUSTRIAL SALES	4,000,000	25%
PUBLIC STREET AND HIGHWAY LIGHTING	58,000	0%
SECURITY AND RESORT LIGHTING	55,000	0%
SALES TO CITY GOVERNMENT	450,000	3%
PENALTIES INCOME	60,000	0%
INTEREST	8,000	0%
RENTS	13,000	0%
MISCELLANEOUS REVENUE	23,000	0%
BOND PROCEEDS	3,600,000	23%
TOTAL REVENUES	\$ 15,831,000	100%



FY 2017 ELECTRIC EXPENDITURES		
ADMINISTRATION	\$ 2,162,630	13%
POWERHOUSE	8,124,606	48%
DISTRIBUTION	2,362,500	14%
CAPITAL OUTLAY	4,161,000	25%
TOTAL EXPENDITURES	\$ 16,810,736	100%



City of Marshall Summary of Electric Debt

Fiscal Year	ISSUE: 11 AUTH: Act 94 CUSIP: 572444 TYPE: Revenue PURPOSE: Electric DATED: June 1, 1999 CALLABLE: 9/1/09 @ 100 Fund 582				ISSUE: 28 AUTH: CUSIP: 572427 TYPE: Limited Tax PURPOSE: Alley Project DATED: May 30, 2007 CALLABLE: Fund 582				Total Electric Debt		
	Ending June 30	PRINCIPAL (9/1)	RATE	INTEREST (3/1 & 9/1)	TOTAL	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)			
2017	\$80,000	5.20%	\$15,860	\$95,860	\$40,000	4.00%	\$22,355	\$62,355	\$120,000	\$38,215	\$158,215
2018	\$85,000	5.20%	\$11,570	\$96,570	\$40,000	4.10%	\$20,755	\$60,755	\$125,000	\$32,325	\$157,325
2019	\$90,000	5.20%	\$7,020	\$97,020	\$40,000	4.10%	\$19,115	\$59,115	\$130,000	\$26,135	\$156,135
2020	\$90,000	5.20%	\$2,340	\$92,340	\$45,000	4.10%	\$17,475	\$62,475	\$135,000	\$19,815	\$154,815
2021					\$45,000	4.25%	\$15,630	\$60,630	\$45,000	\$15,630	\$60,630
2022					\$45,000	4.25%	\$13,718	\$58,718	\$45,000	\$13,718	\$58,718
2023					\$50,000	4.25%	\$11,805	\$61,805	\$50,000	\$11,805	\$61,805
2024					\$50,000	4.40%	\$9,680	\$59,680	\$50,000	\$9,680	\$59,680
2025					\$55,000	4.40%	\$7,480	\$62,480	\$55,000	\$7,480	\$62,480
2026					\$55,000	4.40%	\$5,060	\$60,060	\$55,000	\$5,060	\$60,060
2027					\$60,000	4.40%	\$2,640	\$62,640	\$60,000	\$2,640	\$62,640
	<u>\$345,000</u>		<u>\$36,790</u>	<u>\$381,790</u>	<u>\$525,000</u>		<u>\$145,713</u>	<u>\$670,713</u>	<u>\$870,000</u>	<u>\$182,503</u>	<u>\$1,052,503</u>

City of Marshall							
Electric		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Revenues							
582-000-445.00	Penalties & Int. on Taxes	286	0	0	0	0	
582-000-601.00	NSF Revenue	3,385	2,720	3,000	3,701	4,000	4,000
582-000-607.00	Charges for Services - Fees	58,087	54,156	45,000	61,733	60,000	60,000
582-000-636.00	Residential Sales	3,737,809	3,812,551	4,050,000	3,302,613	3,500,000	3,500,000
582-000-644.00	Commercial Sales	4,309,690	4,334,843	4,850,000	4,000,000	4,000,000	4,000,000
582-000-645.00	Industrial Sales	4,201,680	4,735,746	4,750,000	4,000,000	4,000,000	4,000,000
582-000-646.00	Public Str. & Hwy. Lighting	56,729	56,504	57,000	54,272	58,000	58,000
582-000-647.00	Security & Resort Lighting	53,845	52,912	55,000	53,000	55,000	55,000
582-000-648.00	Sales to City Government	486,267	461,379	490,000	450,000	450,000	450,000
582-000-660.00	Penalties Income	67,781	61,672	65,000	54,881	60,000	60,000
582-000-665.00	Interest	14,574	7,817	8,000	1,231	8,000	0
582-000-667.00	Rents	7,609	6,401	12,000	12,462	13,000	0
582-000-671.00	Miscellaneous Revenue	146,310	25,184	23,000	21,033	23,000	23,000
582-000-692.00	INCR/DECR VALUE OF INVESTMENTS	1,350,334	(64,823)	0	0	0	0
582-000-696.00	Bond Proceeds	0	0	0	0	3,600,000	0
Electric Revenues Total:		14,494,386	13,547,062	14,408,000	12,014,926	15,831,000	12,210,000
Expenditures							
Administration							
582-539-702.00	Payroll	186,441	200,792	191,905	185,602	137,512	140,262
582-539-702.01	Other Fringe Benefits-taxable	3,697	5,927	2,340	5,568	2,625	2,625
582-539-704.00	Overtime Salaries	744	37	0	22	0	0
582-539-715.00	Social Security	15,297	14,999	14,860	14,157	10,721	10,931
582-539-716.00	Hospitalization	241,342	113,869	214,841	44,157	12,858	144,001
582-539-717.00	Life Insurance	2,080	1,011	2,318	517	465	470
582-539-718.00	Retirement	31,157	60,877	49,983	44,201	13,751	14,026
582-539-718.01	Retiree Health Insurance	201,028	205,204	241,554	226,279	268,371	300,576
582-539-719.00	Hospitalization - Prescription	2,026	0	1,500	0	0	0
582-539-721.00	Workers Compensation	452	1,947	1,185	1,005	935	1,024
582-539-727.00	Office Supplies	9,180	8,817	10,000	5,835	10,000	10,000
582-539-727.02	Postage and Shipping	13,343	15,518	15,455	15,070	16,000	16,000
582-539-740.00	Operating Supplies	92	906	1,013	0	1,000	1,000
582-539-755.00	Miscellaneous Supplies	104	41	218	0	200	200
582-539-760.00	Medical Services	45	0	0	0	0	0
582-539-801.00	Professional Services	56,084	31,707	50,000	62,551	133,000	123,000
582-539-803.00	Service Fee	1,868	1,330	1,000	526	1,000	1,000
582-539-804.00	BANK FEES	0	602	0	487	0	0
582-539-805.00	Administrative Costs	4,568	4,079	4,000	(1,308)	4,000	4,000
582-539-810.00	Dues & Memberships	12,668	12,113	14,000	14,000	14,500	15,000
582-539-811.00	Taxes	0	1,455	0	0	0	0
582-539-813.00	Energy Optimization	77,863	72,387	50,000	50,000	40,000	40,000
582-539-820.00	Contracted Services	1,552	10,683	10,000	23,526	40,000	40,000
582-539-825.00	Insurance	53,295	17,634	24,835	18,431	34,500	38,060
582-539-850.00	Communications	0	66	145	53	150	150
582-539-860.00	Transportation & Travel	3,832	2,938	3,000	3,500	3,000	3,000
582-539-901.00	Advertising	362	1,577	2,000	395	1,000	1,000
582-539-930.00	Equipment Maintenance	342	365	689	695	700	700
582-539-941.01	Data Processing	14,729	13,750	15,000	14,601	17,969	17,969
582-539-956.00	Bad Debt Expense	1,072	4,958	1,000	0	1,500	0
582-539-958.00	Education & Training	2,210	1,541	2,500	3,000	3,000	3,000
582-539-966.00	Amortization	(88)	(88)	2,166	0	2,200	2,200
582-539-968.00	Depreciation	16,535	16,535	16,535	16,095	16,535	16,535
582-539-995.00	Bond Interest Paid	52,098	47,185	43,645	44,382	38,215	32,325
582-539-999.00	Transfers to Other Funds	1,103,321	1,130,319	920,000	947,268	1,336,923	1,100,000
Administration Expenditures Total:		2,109,339	2,001,081	1,907,687	1,740,615	2,162,630	2,079,054
Powerhouse							
582-543-704.00	Overtime Salaries	9,310	9,614	14,280	10,585	15,000	15,000
582-543-704.03	Overtime - Overhead Lines	221	0	0	0	0	0
582-543-704.04	Overtime- Electrical Apparatus	0	72	0	0	0	0
582-543-704.25	Overtime - Hydro	68	0	0	0	0	0
582-543-705.00	Station Labor	193,874	158,343	190,626	125,000	213,595	217,867
582-543-705.01	Other Fringe Benefits-taxable	24,632	23,048	18,669	24,469	19,088	19,514
582-543-710.01	Labor - Structure Imp. & Maint	2,628	8,140	0	13,284	0	0
582-543-710.03	Labor - Diesels & Generators	2,639	8,425	0	45,643	0	0
582-543-710.04	Labor - Electrical Apparatus	4,861	12,551	0	5,759	0	0
582-543-710.24	Labor - Dam & Waterways	6,522	9,368	0	11,981	0	0

City of Marshall							
Electric		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
582-543-710.25	Labor - Hydro	330	5,850	0	13,275	0	0
582-543-715.00	Social Security	19,290	16,646	17,103	17,283	18,948	19,330
582-543-716.00	Hospitalization	0	31,387	0	47,163	60,510	67,771
582-543-717.00	Life Insurance	0	302	0	438	545	551
582-543-718.00	Retirement	36,945	70,116	46,379	51,397	42,720	43,575
582-543-721.00	Workers Compensation	3,016	5,000	5,317	4,015	4,895	5,380
582-543-727.02	Postage and Shipping	74	62	154	0	200	200
582-543-738.00	Purchase Power - MSCPA	10,763,152	8,842,996	9,350,000	7,575,722	7,400,000	7,400,000
582-543-740.00	Operating Supplies	5,660	6,111	4,000	3,923	4,000	4,000
582-543-741.00	Uniforms	3,500	3,782	4,681	3,830	5,000	5,000
582-543-750.00	Diesel Fuel - Oil	7,843	906	10,000	56,643	10,000	10,000
582-543-751.00	Diesel Fuel - Gas	30,714	13,500	20,000	1,779	20,000	20,000
582-543-752.00	Lubricants	311	1,030	2,000	0	2,000	2,000
582-543-757.00	Fuels & Lubricants	248	0	0	0	0	0
582-543-760.00	Medical Services	0	112	0	0	0	0
582-543-761.00	Safety Supplies	874	2,988	2,000	2,359	2,500	2,500
582-543-776.00	Building Maintenance Supplies	1,633	2,019	3,000	854	3,200	3,200
582-543-777.00	MINOR TOOLS AND EQUIPMENT	1,643	1,201	1,200	2,665	3,500	3,500
582-543-780.01	Maintenance - Structures & Imp	3,571	1,528	6,195	6,500	6,500	6,500
582-543-780.02	Maint. - Fuel Oil Tanks	494	300	505	1,044	5,000	1,000
582-543-780.03	Maint.- Diesels & Generator	1,806	1,947	5,000	10,000	10,000	10,000
582-543-780.04	Maint. - Electrical Apparatus	15,747	52,610	40,400	20,000	41,000	41,000
582-543-780.24	Maintenance - Dam & Waterways	5,136	435	5,000	7,000	7,000	7,000
582-543-780.25	Maintenance - Hydro	1,271	597	1,500	332	1,500	1,500
582-543-801.00	Professional Services	31,989	42,619	55,000	13,715	55,000	55,000
582-543-820.00	Contracted Services	15,662	22,530	40,000	15,313	40,000	40,000
582-543-832.00	State Emmission Fee	5,077	2,339	6,000	4,000	6,000	6,000
582-543-850.00	Communications	2,705	1,528	3,000	2,232	3,000	3,000
582-543-860.00	Transportation & Travel	286	2,055	3,000	0	3,000	3,000
582-543-921.00	Utilities - Gas	0	7	0	480	0	0
582-543-930.00	Equipment Maintenance	643	392	1,000	0	1,000	1,000
582-543-941.00	Motor Pool Equip Rental	5,045	5,725	8,000	3,249	4,000	4,000
582-543-941.01	Data Processing	3,624	4,510	4,545	4,424	3,228	3,228
582-543-958.00	Education & Training	25	799	1,000	0	1,000	0
582-543-968.00	Depreciation	(122,005)	108,592	108,592	105,704	111,677	111,677
	Powerhouse Expenditures Total:	11,091,064	9,482,082	9,978,146	8,212,060	8,124,606	8,133,293
	Distribution						
582-544-702.00	Payroll	562	0	0	0	0	0
582-544-703.00	Part-time Salaries	10,489	14,147	20,400	18,000	20,000	20,000
582-544-704.00	Overtime Salaries	21,083	3,733	10,000	1,578	2,000	2,000
582-544-704.05	Overtime - Overhead Lines	32,769	16,353	27,590	15,980	20,000	20,000
582-544-704.06	Overtime - Transformer & Dev	778	3,700	2,600	1,286	3,000	3,000
582-544-704.07	Overtime - Services	9,428	6,597	1,984	8,776	10,000	10,000
582-544-704.09	Overtime - St. Lights & Signs	427	184	620	760	1,000	1,000
582-544-704.10	Overtime - Security Lights	0	0	0	133	150	150
582-544-704.12	Overtime - Meter Reading	0	0	283	0	300	300
582-544-704.13	Overtime- Christmas Decoration	382	364	310	1,907	2,000	2,000
582-544-704.14	Overtime - Meter Shop	35	18	100	0	300	300
582-544-704.29	Overtime - Underground Lines	2,015	1,378	6,510	2,100	4,000	4,000
582-544-704.30	Overtime - Line Clearance	43	17	0	408	500	500
582-544-705.00	Station Labor	182,207	167,920	510,910	149,244	653,848	666,925
582-544-705.01	Other Fringe Benefits-taxable	37,878	30,861	34,490	44,842	35,021	35,782
582-544-710.05	Labor - Overhead Lines	199,739	173,310	0	253,607	0	0
582-544-710.06	Labor - Transformers & Devices	807	951	0	2,083	0	0
582-544-710.07	Labor - Services	10,094	6,253	0	2,573	0	0
582-544-710.09	Labor - St. Lights & Signals	19,327	16,698	0	35,936	0	0
582-544-710.10	Labor - Security Lights	1,649	10,882	0	8,760	0	0
582-544-710.11	Labor - Brooks Fountain	5,025	4,290	0	3,455	0	0
582-544-710.12	Labor - Meter Reading	44,189	43,958	44,628	45,049	48,017	48,977
582-544-710.13	Labor - Christmas Decorations	19,125	15,542	0	23,283	0	0
582-544-710.14	Labor - Meter Shop	49,132	49,692	50,430	53,645	57,221	58,365
582-544-710.29	Labor - Underground Lines	41,568	44,472	0	57,473	0	0
582-544-710.30	Labor - Line Clearance	37,029	16,088	0	1,847	0	0
582-544-710.31	Labor-Ketchum Park Restroom	0	919	0	1,955	0	0

City of Marshall						
Electric	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Forecast	FY 2017 Request	FY 2018 Projected
ALLOCATED POSITIONS:						
Job Description	FY 2013 FTE's	FY 2014 FTE's	FY 2015 FTE's		FY 2016 FTE's	FY 2017 FTE's
City Manager	0.20	0.20	0.20		0.20	0.00
Director of Electric Utility	0.00	0.00	0.00		0.00	1.00
Director of Public Services	0.20	0.20	0.45		0.15	0.00
Electric Superintendent	1.00	1.00	1.00		1.00	0.00
Powerhouse Superintendent	1.00	1.00	1.00		1.00	0.00
Electric Utility Engineer	0.00	0.00	0.00		0.25	1.00
Treasurer	0.00	0.15	0.15		0.15	0.00
Clerk	0.15	0.15	0.15		0.15	0.00
Purchasing Agent	0.75	0.75	0.75		0.75	0.00
Payroll/Accounting Clerk	0.50	0.50	0.50		0.50	0.00
Accountant	0.44	0.44	0.44		0.44	0.00
Utility Billing Specialist	0.50	0.50	0.50		0.50	0.00
Receptionist/Cashier	0.37	0.37	0.37		0.37	0.15
Receptionist	0.15	0.15	0.15		0.15	0.00
Maintenance Mechanic II/PH Operator	1.00	1.00	1.00		1.00	1.00
Maintenance Mechanic I/PH Operator	1.00	1.00	1.00		1.00	2.00
Operator II	1.00	1.00	1.00		1.00	0.00
Lead Operator	2.00	2.00	2.00		1.00	1.00
Lead Lineman	1.00	1.00	1.00		1.00	1.00
Senior Lineman	4.00	4.00	4.00		5.00	5.00
Apprentice Lineman	2.00	2.00	4.00		3.00	3.00
Meter Reader II	0.50	0.50	0.50		0.50	1.50
Meter Serviceman	1.00	1.00	1.00		1.00	1.00
Total	18.76	18.91	21.16		20.11	17.65

DART

Dial-a-Ride (DART) is the public transportation provider for the City of Marshall. Service is available to City residents regularly on weekdays from 7am – 6pm and is recently expanding service times. DART provides approximately 28,000 rides annually for persons wishing to go to medical appointments, shopping, and school. Through increasing mobility options, the DART service directly pertains to Goal II of the 2015 City Goals: Quality of Life: “To achieve and sustain a concentrated effort to promote a vibrant community atmosphere in the Marshall area”.

Expenses:

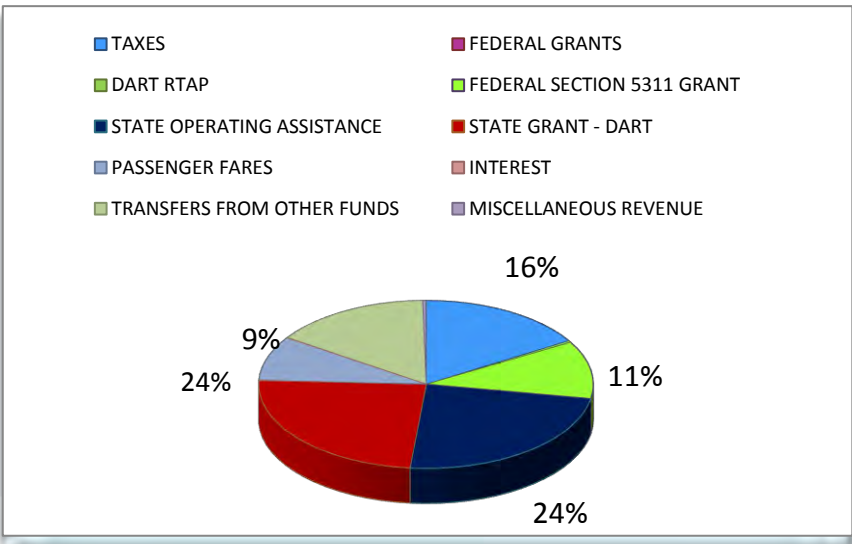
The DART Department currently consists of a full-time administrator, 6 part-time drivers, 3 part-time dispatchers and 2 full-time drivers. As with most service sector jobs, payroll and benefits represent DART’s largest expense, constituting approximately 70% of DART’s overall budget. Other major expenses include vehicle maintenance and fuel.

Revenues:

DART’s operating revenues come from several sources, including federal and state grants, user fees, and City millage. Expenses for FY2017 are projected to exceed operating revenues, although DART is currently “re-inventing” itself and taking advantage of different opportunities to increase revenue and decrease the shortfall. The over-arching goal over the next two years is for DART to become self-sufficient with no deficit.

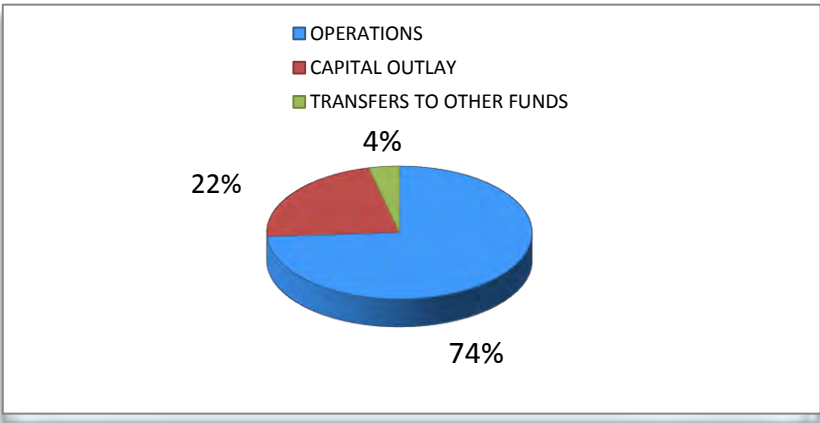
FY 2017 DIAL-A-RIDE REVENUES BY SOURCE

TAXES	\$ 94,375	16%
FEDERAL GRANTS	-	0%
DART RTAP	2,000	0%
FEDERAL SECTION 5311 GRANT	64,469	11%
STATE OPERATING ASSISTANCE	143,579	24%
STATE GRANT - DART	140,000	24%
PASSENGER FARES	50,000	9%
INTEREST	550	0%
TRANSFERS FROM OTHER FUNDS	88,185	15%
MISCELLANEOUS REVENUE	2,000	0%
TOTAL REVENUES	\$ 585,158	100%



FY 2017 DIAL-A-RIDE EXPENDITURES

OPERATIONS	\$ 465,146	74%
CAPITAL OUTLAY	140,000	22%
TRANSFERS TO OTHER FUNDS	23,454	4%
TOTAL EXPENDITURES	\$ 628,600	100%



City of Marshall

DIAL-A-RIDE		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Revenues							
588-000-402.00	Current Property Taxes	93,883	91,690	94,175	93,435	94,175	94,175
588-000-404.00	Property Taxes - Prior Years	0	9	0	0	0	0
588-000-420.00	Delinquent Personal Prop Taxes	215	0	100	350	100	100
588-000-445.00	Penalties & Int. on Taxes	298	183	100	68	100	100
588-000-529.01	DART RTAP	0	0	2,000	0	2,000	2,000
588-000-530.00	Federal Section 5311 Grant	81,110	74,719	64,469	16,840	64,469	64,469
588-000-570.00	State Operating Assistance	147,357	152,192	143,579	134,318	143,579	143,579
588-000-571.00	State Grant - DART	1,221	65,052	0	0	140,000	0
588-000-610.00	Passenger Fares	50,748	52,236	50,000	50,007	50,000	50,000
588-000-665.00	Interest	235	151	550	211	550	500
588-000-667.00	Rents	0	823	6,800	0	0	0
588-000-671.00	Miscellaneous Revenue	10,759	2,725	1,000	1,338	2,000	2,000
588-000-699	Contributions - General Fund					88,185	88,185
	DART Revenue	385,826	439,780	362,773	296,567	585,158	445,108
Expenditures							
588-538-702.00	Payroll	97,083	94,052	96,731	101,217	108,329	110,496
588-538-702.01	Other Fringe Benefits-taxable	3,859	3,956	2,450	4,723	842	925
588-538-703.00	Part-time Salaries	86,256	81,286	90,000	58,118	115,000	86,986
588-538-704.00	Overtime Salaries	4,296	4,888	5,000	17,613	4,750	7,395
588-538-715.00	Social Security	14,425	14,245	16,236	13,647	17,512	18,478
588-538-716.00	Hospitalization	35,860	25,781	22,655	26,867	33,479	37,495
588-538-717.00	Life Insurance	176	186	179	208	341	345
588-538-718.00	Retirement	14,935	24,237	23,535	17,109	16,548	16,879
588-538-718.01	Retiree Health Insurance	13,312	18,241	23,135	29,565	37,870	42,414
588-538-721.00	Workers Compensation	3,835	3,538	4,460	2,795	4,870	5,354
588-538-727.00	Office Supplies	546	893	350	1,052	1,350	1,500
588-538-740.00	Operating Supplies	1,143	2,185	1,500	1,747	1,750	1,750
588-538-755.00	Miscellaneous Supplies	0	0	0	58	0	0
588-538-757.00	Fuels & Lubricants	26,353	21,311	25,000	16,260	21,000	24,000
588-538-760.00	Medical Services	1,641	1,584	1,200	1,729	1,200	1,500
588-538-801.00	Professional Services	1,179	796	1,500	432	1,500	1,500
588-538-805.00	Administrative Costs	10,529	(3,054)	22,000	0	0	0
588-538-810.00	Dues & Memberships	700	700	700	0	700	2,200
588-538-820.00	Contracted Services	95	0	0	71	0	0
588-538-825.00	Insurance	4,472	3,322	5,795	1,636	6,200	3,300
588-538-850.00	Communications	495	322	600	634	2,800	2,800
588-538-860.00	Transportation & Travel	0	0	0	0	1,000	2,000
588-538-901.00	Advertising	703	762	800	767	1,000	2,000
588-538-930.00	Equipment Maintenance	0	45	500	0	250	250
588-538-932.00	Vehicle Maintenance	15,430	16,638	15,000	12,546	15,000	15,000
588-538-933.00	Tires	2,338	1,821	3,000	2,114	3,000	3,000
588-538-940.00	Rentals	9,256	8,589	11,886	9,533	11,351	11,351
588-538-941.00	Motor Pool Equip Rental	0	2	250	0	250	250
588-538-941.01	Data Processing	2,712	4,311	4,471	3,586	5,584	5,584
588-538-958.00	Education & Training	0	34	0	0	1,500	1,500
588-538-958.01	EXP RTAP	0	0	2,000	0	0	0
588-538-964.00	Refund or Rebates	133	108	0	215	0	0
588-538-968.00	Depreciation	47,271	49,215	49,215	47,906	50,170	50,170
588-538-970.00	Capital Outlay	0	0	0	0	140,000	70,000
588-538-999.00	Transfers to Other Funds	10,000	22,000	0	22,000	23,454	23,454
	Dial-A-Ride Expenditures Total:	409,033	401,994	430,148	394,148	628,600	549,876
Excess of Revenues Over (Under) Expenditures		(23,207)	37,786	(67,375)	(97,581)	(43,442)	(104,768)
ALLOCATED POSITIONS:							
		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
Job Description		FTE's	FTE's	FTE's	FTE's	FTE's	
DART Manager		0.03	0.03	0.03		0.03	1.00
Deputy Director of Community Services		0.10	0.10	0.00		0.00	0.00
Dispatcher/Bus Driver		1.00	1.00	1.00		1.00	1.00
Driver		2.00	2.00	2.00		2.00	1.00
Total		3.13	3.13	3.03		3.03	3.00

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 the Michigan Department of Environmental Quality (MDEQ). The staff conducts daily analysis and ongoing operational evaluation to ensure continuing adherence to NPDES permit standards. 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 the MDEQ. 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, MDEQ requires at least one operator to hold a Class B or higher license.

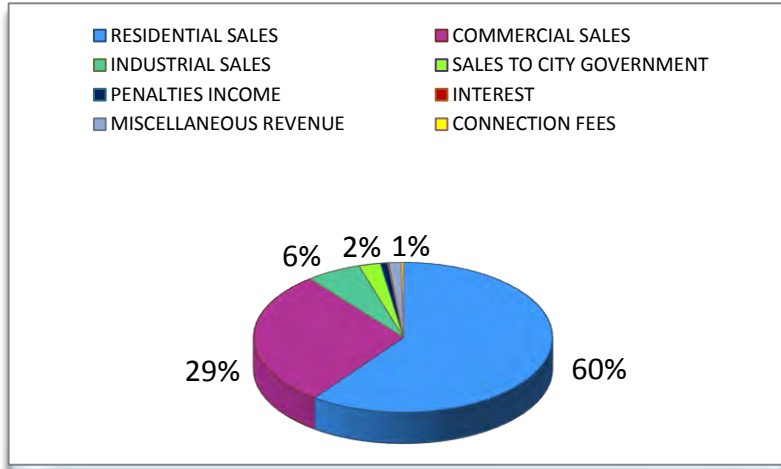
The sanitary collection system consists of approximately 250,000 LF of sewer piping. This is regularly maintained by the DPW. In 2015, the City contracted with Redzone Robotics to assess, via the PACP and MACP standards, the collection system along with its 1200 sanitary manholes. This \$350,000 project is required as a condition of the wastewater plant's NPDES discharge permit. This will assist the city in establishing the required Asset Management Plan for the collection system and plant equipment.

Maintaining the plant and 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.

Staff:	Title:	Licenses:
Alec Egnatuk	Wastewater Superintendent	ABCD
Lynn Cook	Operator II-C	CD
Chad Hazel	Operator I-C	CD
Mark Strand	Operator I-D	D
Mike Fuller	Operator I-D	D

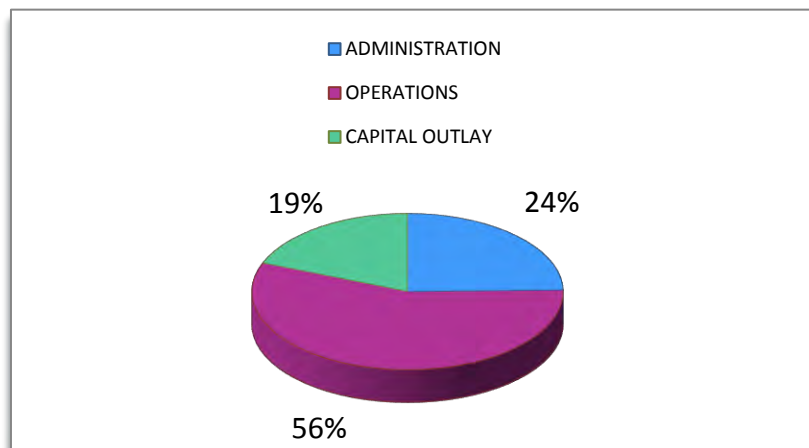
FY 2017 WASTEWATER REVENUES BY SOURCE

RESIDENTIAL SALES	925,000	60%
COMMERCIAL SALES	450,000	29%
INDUSTRIAL SALES	91,000	6%
SALES TO CITY GOVERNMENT	36,000	2%
PENALTIES INCOME	12,000	1%
INTEREST	2,100	0%
MISCELLANEOUS REVENUE	20,000	1%
CONNECTION FEES	4,000	0%
TOTAL REVENUES	\$ 1,540,100	100%



FY 2017 WASTEWATER EXPENDITURES

ADMINISTRATION	\$ 543,636	24%
OPERATIONS	1,261,734	56%
CAPITAL OUTLAY	419,000	19%
TOTAL EXPENDITURES	\$ 2,224,370	100%



City of Marshall

Summary of Wastewater Debt

Fiscal Year	ISSUE: 7 AUTH: Act 185 CUSIP: 129644 TYPE: Limited Tax PURPOSE: Water-34%, Sewer-66% DATED: June 25, 1996/Refunded 2006 CALLABLE: 5/1/08 @ 100 Fund 590				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 (5/1)	RATE	INTEREST (5/1 & 11/1)	TOTAL	PRINCIPAL (6/1)	RATE	INTEREST (6/1 & 12/1)	TOTAL	PRINCIPAL	INTEREST
2017	\$138,009	4.25%	\$22,624	\$160,633	\$20,000	2.00%	\$66,540	\$86,540	\$158,009	\$89,164	\$247,173
2018	\$141,295	4.25%	\$17,103	\$158,398	\$20,000	2.00%	\$66,140	\$86,140	\$161,295	\$83,243	\$244,538
2019	\$141,295	4.25%	\$11,451	\$152,746	\$20,000	3.00%	\$65,740	\$85,740	\$161,295	\$77,191	\$238,486
2020	\$138,009	4.25%	\$5,658	\$143,667	\$20,000	3.00%	\$65,140	\$85,140	\$158,009	\$70,798	\$228,807
					\$150,000	3.00%	\$64,540	\$214,540	\$150,000	\$64,540	\$214,540
					\$155,000	3.00%	\$60,040	\$215,040	\$155,000	\$60,040	\$215,040
					\$155,000	3.00%	\$55,390	\$210,390	\$155,000	\$55,390	\$210,390
					\$160,000	3.00%	\$50,740	\$210,740	\$160,000	\$50,740	\$210,740
					\$165,000	3.00%	\$45,940	\$210,940	\$165,000	\$45,940	\$210,940
					\$170,000	3.00%	\$40,990	\$210,990	\$170,000	\$40,990	\$210,990
					\$175,000	3.00%	\$35,890	\$210,890	\$175,000	\$35,890	\$210,890
					\$180,000	3.00%	\$30,640	\$210,640	\$180,000	\$30,640	\$210,640
					\$185,000	3.10%	\$25,240	\$210,240	\$185,000	\$25,240	\$210,240
					\$195,000	3.20%	\$19,505	\$214,505	\$195,000	\$19,505	\$214,505
					\$200,000	3.25%	\$13,265	\$213,265	\$200,000	\$13,265	\$213,265
					\$205,000	3.30%	\$6,765	\$211,765	\$205,000	\$6,765	\$211,765
	<u>\$558,608</u>		<u>\$56,836</u>	<u>\$615,444</u>	<u>\$2,175,000</u>		<u>\$712,505</u>	<u>\$2,887,505</u>	<u>\$2,733,608</u>	<u>\$769,341</u>	<u>\$3,502,949</u>

City of Marshall

Wastewater		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
		Actual	Actual	Budget	Forecast	Request	Projected
Revenues							
590-000-529.00	Federal Grants						
590-000-636.00	Residential Sales	937,859	934,592	960,000	900,118	925,000	925,000
590-000-644.00	Commercial Sales	449,958	438,353	455,000	450,946	450,000	450,000
590-000-645.00	Industrial Sales	66,596	95,614	85,000	110,152	91,000	91,000
590-000-648.00	Sales to City Government	40,019	36,166	43,000	30,690	36,000	36,000
590-000-660.00	Penalties Income	14,734	13,461	12,000	12,747	12,000	12,000
590-000-665.00	Interest	2,591	2,916	2,100	3,162	2,100	2,100
590-000-671.00	Miscellaneous Revenue	24,174	15,675	20,000	7,249	20,000	20,000
590-000-671.01	Connection Fees	3,081	32,089	15,000	1,301	4,000	4,000
590-000-699.00	Transfers From Other Funds	0	221	0	0	0	0
590-000-699.36	CONTRIBUTION - STATE FARM	305,841	6,818	0	0	0	0
Wastewater Revenues Total:		1,844,853	1,575,905	1,592,100	1,516,365	1,540,100	1,540,100
Expenditures							
Administration							
590-539-702.00	Payroll	106,134	116,433	128,041	119,725	91,199	93,023
590-539-702.01	Other Fringe Benefits-taxable	2,161	2,371	1,975	3,290	1,503	1,663
590-539-704.00	Overtime Salaries	372	0	0	0	0	0
590-539-715.00	Social Security	8,221	8,500	9,946	9,092	7,092	7,244
590-539-716.00	Hospitalization	92,921	59,963	98,722	34,219	19,647	22,005
590-539-717.00	Life Insurance	859	625	399	362	335	339
590-539-718.00	Retirement	16,790	26,006	31,916	21,111	19,784	20,180
590-539-718.01	Retiree Health Insurance	28,407	27,032	30,337	29,802	36,887	41,313
590-539-721.00	Workers Compensation	283	1,314	1,887	845	1,605	1,761
590-539-727.00	Office Supplies	4,767	4,276	6,000	1,623	2,000	2,000
590-539-727.02	Postage and Shipping	5,713	5,895	6,200	6,109	6,200	6,200
590-539-740.00	Operating Supplies	0	(92)	0	0	0	0
590-539-760.00	Medical Services	157	235	200	158	200	200
590-539-801.00	Professional Services	4,008	8,387	500	3,754	5,000	5,000
590-539-803.00	Service Fee	291	341	500	470	500	500
590-539-804.00	BANK FEES	0	297	250	244	250	250
590-539-805.00	Administrative Costs	3,788	1,003	1,000	2,016	2,100	2,100
590-539-810.00	Dues & Memberships	614	494	300	500	650	650
590-539-820.00	Contracted Services	3,766	3,570	2,500	2,648	3,700	3,700
590-539-825.00	Insurance	25,163	20,720	25,000	12,332	21,480	13,860
590-539-850.00	Communications	286	744	744	744	744	744
590-539-860.00	Transportation & Travel	301	135	500	127	500	500
590-539-901.00	Advertising	76	41	0	0	0	0
590-539-930.00	Equipment Maintenance	167	174	300	174	174	174
590-539-941.01	Data Processing	7,481	7,581	6,035	6,035	1,570	1,570
590-539-956.00	Bad Debt Expense	106	0	500	0	0	0
590-539-958.00	Education & Training	1,304	998	1,500	1,034	1,500	1,500
590-539-966.00	Amortization	1,074	1,074	2,500	1,074	1,074	1,074
590-539-968.00	Depreciation	133	133	135	1,500	1,500	1,500
590-539-995.00	Bond Interest Paid	115,411	106,899	99,218	99,218	89,261	83,317
590-539-999.00	Transfers to Other Funds	48,056	47,000	47,000	45,750	227,181	190,000
Wastewater Administration Expenditures Total:		478,810	452,149	504,105	403,956	543,636	502,367
Operations							
590-545-703.00	Part-time Salaries	4,615	5,358	8,880	3,196	6,000	0
590-545-704.00	Overtime Salaries	11,183	11,711	11,605	11,498	13,691	13,965
590-545-705.00	Station Labor	192,083	221,073	208,674	247,035	246,498	251,428
590-545-705.01	Other Fringe Benefits-taxable	4,264	4,114	5,118	8,300	6,210	6,517
590-545-710.12	Labor - Meter Reading	22,096	21,980	22,314	22,525	24,008	24,489
590-545-710.31	Labor - Ketchum Park Restroom	0	0	0	309	0	0
590-545-715.00	Social Security	17,608	19,309	18,175	21,576	22,224	22,674
590-545-716.00	Hospitalization	0	40,451	0	58,238	62,755	70,285
590-545-717.00	Life Insurance	0	435	0	591	648	654
590-545-718.00	Retirement	38,137	68,035	55,717	50,115	55,570	56,681
590-545-721.00	Workers Compensation	2,714	4,434	5,422	2,535	6,040	6,642
590-545-727.02	Postage and Shipping	0	0	0	186	0	0
590-545-740.00	Operating Supplies	17,441	19,090	15,000	15,000	20,000	20,000
590-545-741.00	Uniforms	2,022	2,106	2,500	2,500	2,500	2,500
590-545-755.00	Miscellaneous Supplies	283	115	250	0	0	0
590-545-757.00	Fuels & Lubricants	0	839	1,000	1,000	1,000	1,000

WATER

The Water Department consists of two separate operations, one is water production and the other is water distribution. 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. The current plant is manned 8hrs/day Monday through Friday and 2hrs on Saturday and Sunday. Distribution operators are responsible for maintenance of the distribution system infrastructure, meters, water services, hydrants, mains and two elevated storage tanks.

The Michigan Department of Environmental Quality (MDEQ) regulates many of the programs that the water department is responsible for. 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 the MDEQ. The MDEQ requires a D-2 license for Water Production and an S-2 for Water Distribution. Currently Aaron Ambler is the Operator in Charge of reporting to the MDEQ as Water Superintendent with both a D-2 and S-2 license.

In early 2016 the Water Pump House were refurbished to insulate the building for purposes of a greater utility efficiency, additionally the floor was painted with an epoxy based paint providing a non-slip surface for increased safety.

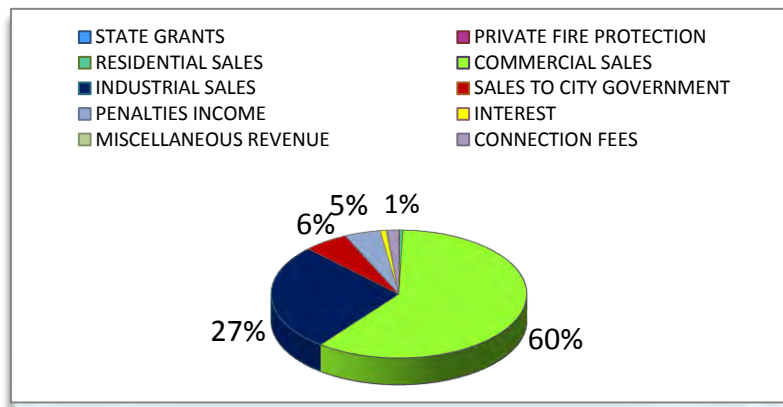
Maintaining the operation and distribution system is integral towards the City's Vision by focusing on an improved Infrastructure. This will preserve, rehabilitate and expand the city infrastructure and assets.

Staff:

Aaron Ambler State of Michigan License: D-2, S-2	Water Superintendent
Dave Johnson State of Michigan License: D-3, S-2	Plant Operator
John Huepenbecker State of Michigan License: D-3, S-3	Utility 1
Joe Delapas State of Michigan License: D-4, S-4	Utility 1

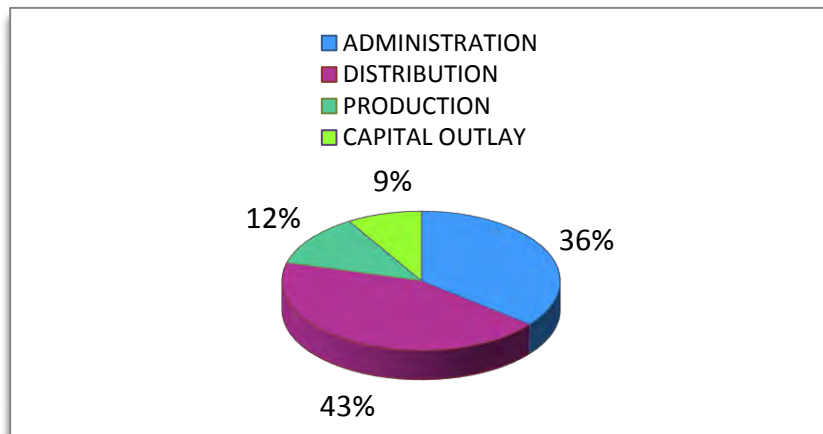
FY 2017 WATER REVENUES BY SOURCE

STATE GRANTS	\$ 1,000	0%
PRIVATE FIRE PROTECTION	7,000	0%
RESIDENTIAL SALES	940,000	60%
COMMERCIAL SALES	430,000	27%
INDUSTRIAL SALES	90,000	6%
SALES TO CITY GOVERNMENT	72,000	5%
PENALTIES INCOME	12,000	1%
INTEREST	2,600	0%
MISCELLANEOUS REVENUE	23,000	1%
CONNECTION FEES	10,000	1%
TOTAL REVENUES	\$ 1,587,600	100%



FY 2017 WATER EXPENDITURES

ADMINISTRATION	\$ 600,450	36%
DISTRIBUTION	729,415	43%
PRODUCTION	203,296	12%
CAPITAL OUTLAY	146,000	9%
TOTAL EXPENDITURES	\$ 1,679,161	100%



City of Marshall Summary of Water Debt

	ISSUE: 7 AUTH: Act 185 CUSIP: 1E+05 TYPE: Limited Tax PURPOSE: Water-34%, Sewer-66% DATED: June 25, 1996/Refunded 2006 CALLABLE: 5/1/08 @ 100 Fund 591				ISSUE: 9 AUTH: Act 185 CUSIP: 1E+05 TYPE: Limited Tax PURPOSE: Water DATED: November 3, 1997/Refunded 2008 CALLABLE: 5/1/08 @ 100 Fund 591				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			
Fiscal Year	PRINCIPAL	RATE	INTEREST	TOTAL	PRINCIPAL	RATE	INTEREST	TOTAL	PRINCIPAL	RATE	INTEREST	TOTAL
Ending June 30	(5/1)		(5/1 & 11/1)		(5/1)		(5/1 & 11/1)		(4/1)		(4/1 & 10/1)	
2017	\$71,991	4.25%	\$11,801	\$83,792	\$200,000	4.00%	\$24,000	\$224,000	\$15,000	4.10%	\$5,885	\$20,885
2018	\$73,705	4.25%	\$8,922	\$82,627	\$200,000	4.00%	\$16,000	\$216,000	\$15,000	4.40%	\$5,270	\$20,270
2019	\$73,705	4.25%	\$5,974	\$79,679	\$200,000	4.00%	\$8,000	\$208,000	\$15,000	4.40%	\$4,610	\$19,610
2020	\$71,991	4.25%	\$2,952	\$74,943					\$15,000	4.40%	\$3,950	\$18,950
2021									\$15,000	4.70%	\$3,290	\$18,290
2022									\$15,000	4.70%	\$2,585	\$17,585
2023									\$20,000	4.70%	\$1,880	\$21,880
2024									\$20,000	4.70%	\$940	\$20,940
2025												
2026												
2027												
2028												
2029												
2030												
2031												
2032												
	<u>\$291,392</u>		<u>\$29,649</u>	<u>\$321,041</u>	<u>\$600,000</u>		<u>\$48,000</u>	<u>\$648,000</u>	<u>\$90,000</u>		<u>\$28,410</u>	<u>\$158,410</u>

City of Marshall Summary of Water Debt

Fiscal Year	ISSUE: 21				ISSUE: 22				ISSUE: 29			
	AUTH: Act 34 CUSIP: 572427 TYPE: Limited Tax PURPOSE: Mulberry Water Main DATED: August 24, 2004 CALLABLE: 4/1/14 @ 100 Fund 591				AUTH: Act 34 CUSIP: 572427 TYPE: Limited Tax PURPOSE: Aquifer Study & Well DATED: August 24, 2004 CALLABLE: 4/1/14 @ 100 Fund 591				AUTH: Act 34 CUSIP: 572427 TYPE: Limited Tax PURPOSE: Water Main Improvements DATED: July, 2009 CALLABLE: 4/1/14 @ 100 Fund 591			
Ending June 30	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
2017	\$10,000	4.10%	\$4,315	\$14,315	\$5,000	4.10%	\$2,275	\$7,275	\$55,000	4.00%	48,420	\$103,420
2018	\$10,000	4.40%	\$3,905	\$13,905	\$5,000	4.40%	\$2,070	\$7,070	\$60,000	4.00%	46,000	\$106,000
2019	\$10,000	4.40%	\$3,465	\$13,465	\$5,000	4.40%	\$1,850	\$6,850	\$60,000	4.00%	43,180	\$103,180
2020	\$10,000	4.40%	\$3,025	\$13,025	\$5,000	4.40%	\$1,630	\$6,630	\$65,000	4.00%	40,360	\$105,360
2021	\$10,000	4.70%	\$2,585	\$12,585	\$5,000	4.70%	\$1,410	\$6,410	\$70,000	4.00%	37,240	\$107,240
2022	\$15,000	4.70%	\$2,115	\$17,115	\$5,000	4.70%	\$1,175	\$6,175	\$70,000	4.00%	33,880	\$103,880
2023	\$15,000	4.70%	\$1,410	\$16,410	\$10,000	4.70%	\$940	\$10,940	\$75,000	4.00%	30,450	\$105,450
2024	\$15,000	4.70%	\$705	\$15,705	\$10,000	4.70%	\$470	\$10,470	\$75,000	4.00%	26,775	\$101,775
2025									\$80,000	4.00%	22,950	\$102,950
2026									\$85,000	4.00%	18,870	\$103,870
2027									\$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												
	<u>\$65,000</u>		<u>\$21,525</u>	<u>\$116,525</u>	<u>\$30,000</u>		<u>\$11,820</u>	<u>\$61,820</u>	<u>\$380,000</u>		<u>\$377,705</u>	<u>\$1,357,705</u>

City of Marshall Summary of Water Debt

ISSUE:	32			
AUTH:	Act 34			
CUSIP:	572427			
TYPE:	Limited Tax			
PURPOSE:	Water System Improvements			
DATED:	September 5, 2012			
CALLABLE:	Fund 591			
Fiscal Year	PRINCIPAL (6/1)	RATE	INTEREST (6/1 & 12/1)	TOTAL
Ending June 30				
2017	\$65,000	2.00%	\$41,335	\$106,335
2018	\$65,000	2.00%	\$40,035	\$105,035
2019	\$65,000	3.00%	\$38,735	\$103,735
2020	\$65,000	3.00%	\$36,785	\$101,785
2021	\$65,000	3.00%	\$34,835	\$99,835
2022	\$70,000	3.00%	\$32,885	\$102,885
2023	\$85,000	3.00%	\$30,785	\$115,785
2024	\$90,000	3.00%	\$28,235	\$118,235
2025	\$90,000	3.00%	\$25,535	\$115,535
2026	\$95,000	3.00%	\$22,835	\$117,835
2027	\$100,000	3.00%	\$19,985	\$119,985
2028	\$100,000	3.00%	\$16,985	\$116,985
2029	\$105,000	3.10%	\$13,985	\$118,985
2030	\$105,000	3.20%	\$10,730	\$115,730
2031	\$110,000	3.25%	\$7,370	\$117,370
2032	\$115,000	3.30%	\$3,795	\$118,795
	\$395,000		\$404,850	\$1,794,850

Total Water Debt		
PRINCIPAL	INTEREST	TOTAL
\$421,991	\$138,031	\$560,022
\$428,705	\$122,202	\$550,907
\$428,705	\$105,814	\$534,519
\$231,991	\$88,702	\$320,693
\$165,000	\$79,360	\$244,360
\$175,000	\$72,640	\$247,640
\$205,000	\$65,465	\$270,465
\$210,000	\$57,125	\$267,125
\$170,000	\$48,485	\$218,485
\$180,000	\$41,705	\$221,705
\$190,000	\$34,520	\$224,520
\$195,000	\$26,930	\$221,930
\$205,000	\$19,085	\$224,085
\$105,000	\$10,730	\$115,730
\$110,000	\$7,370	\$117,370
\$115,000	\$3,795	\$118,795
\$3,536,392	\$921,959	\$4,458,351

City of Marshall

Water		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Forecast	FY 2017 Request	FY 2018 Projected
Summary of Dept Totals							
Revenues							
591-000-540.00	State Grants	0	0	1,000	1,000	1,000	1,000
591-000-621.00	Private Fire Protection	5,256	6,334	5,000	7,850	7,000	7,000
591-000-636.00	Residential Sales	921,259	930,112	955,000	912,053	940,000	950,000
591-000-644.00	Commercial Sales	429,990	409,328	425,000	437,355	430,000	430,000
591-000-645.00	Industrial Sales	80,521	98,554	89,000	105,001	90,000	90,000
591-000-648.00	Sales to City Government	58,710	63,591	71,000	70,052	72,000	73,000
591-000-660.00	Penalties Income	14,183	13,206	12,000	13,218	12,000	12,000
591-000-665.00	Interest	2,966	4,040	2,600	2,540	2,600	2,600
591-000-667.00	Rents	0	25	0	0	0	0
591-000-671.00	Miscellaneous Revenue	22,152	25,694	7,500	25,000	23,000	23,000
591-000-671.01	Connection Fees	1,984	13,979	10,000	10,000	10,000	10,000
591-000-693.00	GAINLOSS- SALES OF ASSETS	0	14,250	0	0	0	0
		1,537,021	1,564,863	1,578,100	1,584,069	1,587,600	1,598,600
Expenditures							
Administration							
591-539-702.00	Payroll	107,870	116,351	128,041	119,074	90,706	92,520
591-539-702.01	Other Fringe Benefits-taxable	2,961	3,071	2,575	4,458	2,003	2,063
591-539-704.00	Overtime Salaries	372	0	0	0	0	0
591-539-715.00	Social Security	8,403	8,602	9,992	9,125	7,092	7,236
591-539-716.00	Hospitalization	91,288	45,561	96,668	28,502	16,034	17,958
591-539-717.00	Life Insurance	735	496	849	362	335	339
591-539-718.00	Retirement	16,603	26,690	31,916	21,372	19,735	20,130
591-539-718.01	Retiree Health Insurance	49,018	42,014	46,904	47,023	56,549	63,335
591-539-721.00	Workers Compensation	315	1,870	2,563	1,290	2,315	2,541
591-539-727.00	Office Supplies	4,214	4,055	3,500	3,500	3,500	3,500
591-539-727.02	Postage and Shipping	4,754	5,440	5,500	5,500	5,500	5,500
591-539-740.00	Operating Supplies	82	24	200	200	200	200
591-539-755.00	Miscellaneous Supplies	38	0	0	0	0	0
591-539-760.00	Medical Services	81	0	70	0	0	0
591-539-801.00	Professional Services	3,313	4,487	4,500	4,500	4,500	4,500
591-539-803.00	Service Fee	1,733	1,707	1,500	1,500	1,500	1,500
591-539-804.00	BANK FEES	0	296	0	244	0	0
591-539-805.00	Administrative Costs	7,666	961	1,800	1,800	1,800	1,800
591-539-810.00	Dues & Memberships	260	1,075	1,500	1,500	1,500	1,500
591-539-820.00	Contracted Services	3,896	3,990	4,000	4,000	4,000	4,000
591-539-825.00	Insurance	7,508	7,046	9,685	6,507	14,580	12,320
591-539-850.00	Communications	1,222	1,459	1,400	2,000	1,400	1,450
591-539-860.00	Transportation & Travel	244	330	400	400	400	0
591-539-901.00	Advertising	226	728	200	200	200	200
591-539-930.00	Equipment Maintenance	167	174	200	200	200	200
591-539-941.01	Data Processing	5,049	4,684	3,265	3,178	1,047	1,047
591-539-956.00	Bad Debt Expense	101	0	0	0	0	0
591-539-958.00	Education & Training	501	879	1,300	1,300	1,300	1,300
591-539-966.00	AMORTIZATION	(1,579)	(1,579)	25,000	0	0	0
591-539-986.01	CONTINGENCY	0	0	0	0	0	66,059
591-539-995.00	Bond Interest Paid	182,968	169,856	156,127	156,127	125,935	122,129
591-539-999.00	Transfers to Other Funds	74,155	84,119	56,000	60,978	238,119	200,000
	Water Administration Expenditures Total:	574,164	534,386	595,655	484,840	600,450	633,327
Distribution							
591-544-702.00	Payroll	188	0	0	0	0	0
591-544-704.00	Overtime Salaries	860	304	6,470	1,396	6,654	6,784
591-544-704.07	Overtime - Services	4,059	3,352	0	743	0	0
591-544-704.08	Overtime - Meters	82	406	0	0	0	0
591-544-704.20	Overtime - Hydrants	152	1,228	0	254	0	0
591-544-704.22	Overtime - Towers	357	128	0	0	0	0
591-544-704.27	Overtime - Mains	2,308	1,706	0	3,871	0	0
591-544-705.00	Station Labor	68,532	65,689	131,367	68,316	149,886	107,987
591-544-705.01	Other Fringe Benefits-taxable	15,719	16,079	18,072	19,662	17,771	18,155
591-544-710.07	Labor - Services	18,329	25,473	0	24,993	0	0
591-544-710.08	Labor - Meters	12,695	9,367	0	3,632	0	0
591-544-710.12	Labor - Meter Reading	22,094	21,978	22,314	22,524	24,008	24,489
591-544-710.20	Labor - Hydrants	8,641	10,689	0	12,116	0	0

City of Marshall

Water		FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Forecast	FY 2017 Request	FY 2018 Projected
591-544-710.22	Labor - Towers	1,990	1,723	0	1,686	0	0
591-544-710.27	Labor - Mains	19,754	22,618	0	17,761	0	0
591-544-710.31	LABOR - KETCHUM PARK RESTROOM	0	229	0	1,256	0	0
591-544-715.00	Social Security	13,194	12,856	13,634	13,304	11,805	11,660
591-544-716.00	Hospitalization	0	18,050	0	28,183	40,964	40,463
591-544-717.00	Life Insurance	0	143	0	255	493	362
591-544-718.00	Retirement	23,744	44,295	37,381	28,669	40,297	36,603
591-544-719.00	Hospitalization - Prescription	188	0	0	0	0	0
591-544-721.00	Workers Compensation	2,675	2,535	2,883	1,685	2,900	3,188
591-544-740.00	Operating Supplies	1,681	5,007	5,000	5,000	5,000	5,000
591-544-741.00	Uniforms	1,625	1,039	1,300	2,000	1,300	2,000
591-544-755.00	Miscellaneous Supplies	36	0	0	0	0	0
591-544-757.00	Fuels & Lubricants	9	0	0	0	0	0
591-544-760.00	Medical Services	56	0	0	0	0	0
591-544-761.00	Safety Supplies	0	280	500	500	500	500
591-544-777.00	MINOR TOOLS AND EQUIPMENT	632	665	700	700	700	700
591-544-780.00	Equipment Maintenance Supplies	0	232	300	300	300	300
591-544-780.07	Maintenance - Services	2,803	4,611	4,000	8,000	6,000	6,000
591-544-780.20	Maintenance - Hydrants	5,623	6,586	5,000	5,000	5,000	5,000
591-544-780.21	Maintenance - Meters	25,816	23,410	20,000	20,000	20,000	20,000
591-544-780.22	Maintenance - Towers	6,348	1,585	2,000	2,000	2,000	2,000
591-544-780.27	Maintenance - Mains	11,326	8,781	10,000	17,000	10,000	10,000
591-544-810.00	Dues & Memberships	729	0	800	800	800	800
591-544-820.00	Contracted Services	739	12,122	10,000	10,000	6,000	6,000
591-544-850.00	Communications	28	0	100	100	0	0
591-544-860.00	Transportation & Travel	0	0	100	100	0	0
591-544-901.00	Advertising	627	108	600	600	500	500
591-544-922.00	Utilities-Elec, Water, Sewer	1,753	1,661	1,800	1,800	1,800	1,800
591-544-930.00	Equipment Maintenance	690	0	500	500	500	500
591-544-940.00	Rentals	5,142	5,541	6,604	6,428	6,306	6,400
591-544-941.00	Motor Pool Equip Rental	40,194	40,725	30,000	30,000	41,000	30,000
591-544-941.01	Data Processing	7,069	7,495	9,438	9,187	6,939	6,939
591-544-958.00	Education & Training	649	1,486	1,500	1,500	1,500	1,500
591-544-968.00	Depreciation	385,159	314,300	314,300	305,941	318,492	318,492
	Water Distribution Expenditures Total:	714,295	694,482	656,663	677,762	729,415	674,122
	Production						
591-546-704.00	Overtime Salaries	3,544	2,811	2,433	3,000	2,590	2,642
591-546-705.00	Station Labor	67,771	49,018	47,503	47,595	51,314	52,340
591-546-705.01	Other Fringe Benefits-taxable	2,195	0	1,200	0	0	0
591-546-715.00	Social Security	5,582	3,537	4,315	3,764	4,124	4,206
591-546-716.00	Hospitalization	0	17,242	0	17,611	15,171	16,991
591-546-717.00	Life Insurance	0	151	0	175	136	138
591-546-718.00	Retirement	6,730	14,562	11,557	13,670	5,131	5,234
591-546-721.00	Workers Compensation	892	1,384	1,658	1,658	3,455	3,800
591-546-727.02	Postage and Shipping	0	12	0	0	0	0
591-546-740.00	Operating Supplies	3,149	8,493	5,000	5,000	5,000	5,000
591-546-741.00	Uniforms	243	248	250	250	250	250
591-546-761.00	Safety Supplies	0	17	100	100	100	100
591-546-776.00	Building Maintenance Supplies	44	130	500	500	500	500
591-546-777.00	MINOR TOOLS AND EQUIPMENT	0	123	150	150	150	0
591-546-780.01	Maintenance - Structures & Imp	2,199	56	400	400	400	400
591-546-780.15	Maintenance - Plant Equipment	5,381	3,929	5,000	5,000	10,000	5,000
591-546-780.17	Maintenance - Pumps	575	1,000	1,000	1,000	1,000	1,000
591-546-780.18	Maintenance - Wells	12,928	970	15,000	30,000	15,000	20,000
591-546-780.19	Maintenance - Purification Eq.	1,080	599	1,000	1,000	1,000	8,000
591-546-780.30	MAINT - SCADA	89	3,079	3,500	3,500	3,500	3,500
591-546-790.00	Chemical Cost	18,193	18,385	21,000	38,000	35,500	38,000
591-546-801.00	Professional Services	1,127	642	2,000	0	1,000	1,000
591-546-820.00	Contracted Services	1,436	230	3,000	3,000	3,000	3,000
591-546-833.00	State fees	2,909	2,916	4,000	4,000	4,000	4,000
591-546-850.00	Communications	1,391	0	0	0	0	0
591-546-921.00	Utilities - Gas	0	1,820	3,000	3,000	3,000	3,000
591-546-922.00	Utilities-Elec, Water, Sewer	35,975	34,049	36,000	30,000	27,000	30,000
591-546-930.00	Equipment Maintenance	0	0	150	0	0	0

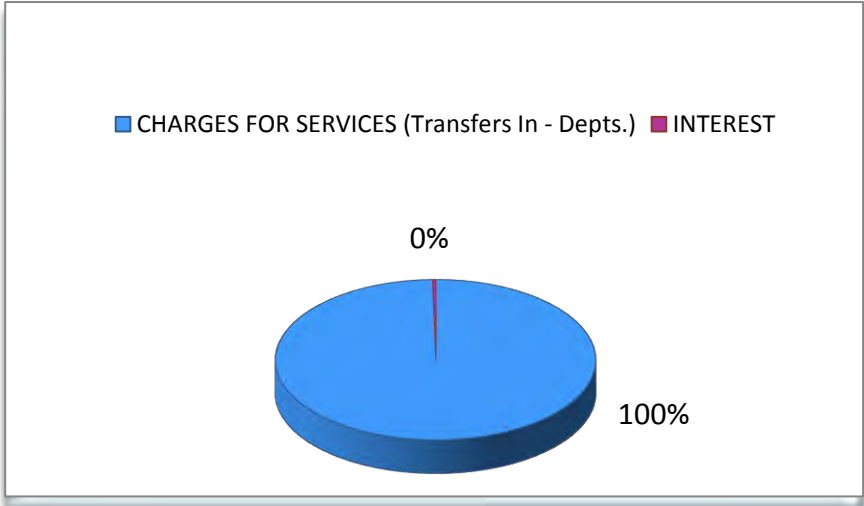
DATA PROCESSING FUND

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.

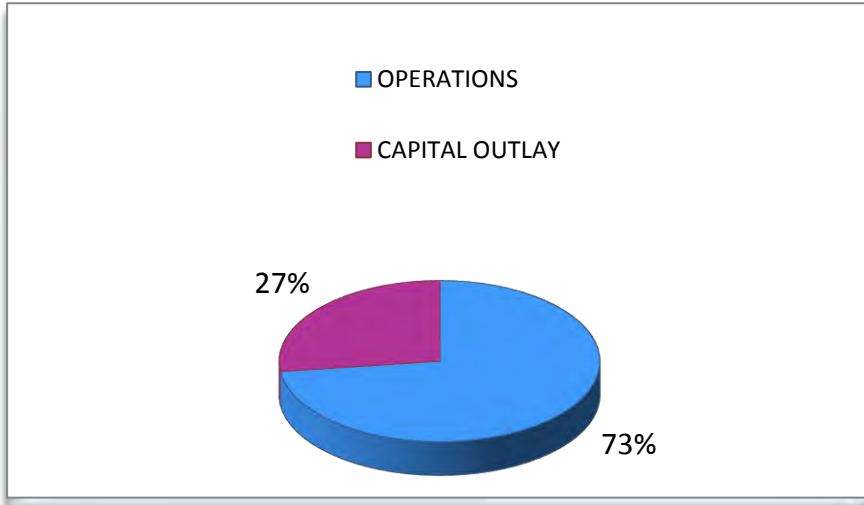
The Data Processing Fund will replace 10-14 computers each year. This results in all computers being replaced in approximately 5 years. Large copy machines, used by multiple departments, are replaced every 6 years. The servers and laser printers are replaced as needed.

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 2017 DATA PROCESSING REVENUES BY SOURCE		
CHARGES FOR SERVICES (Transfers In - Depts.)	\$ 151,405	100%
INTEREST	500	0%
TOTAL REVENUES	\$ 151,905	100%



FY 2017 DATA PROCESSING EXPENDITURES		
OPERATIONS	\$ 130,305	73%
CAPITAL OUTLAY	48,300	27%
TOTAL EXPENDITURES	\$ 178,605	100%



MOTOR POOL

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

Revenues for the FY2016 fiscal year are expected to be \$696,650. The majority of this revenue is provided by the various City user departments. Vehicle and equipment rents are charged by the Motor Pool fund of the various users. Motor Pool expenses include labor, operation, maintenance and capital outlay costs, which are anticipated to be approximately \$1,041,197.

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.

Maintaining the City's fleet 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.

Staff:

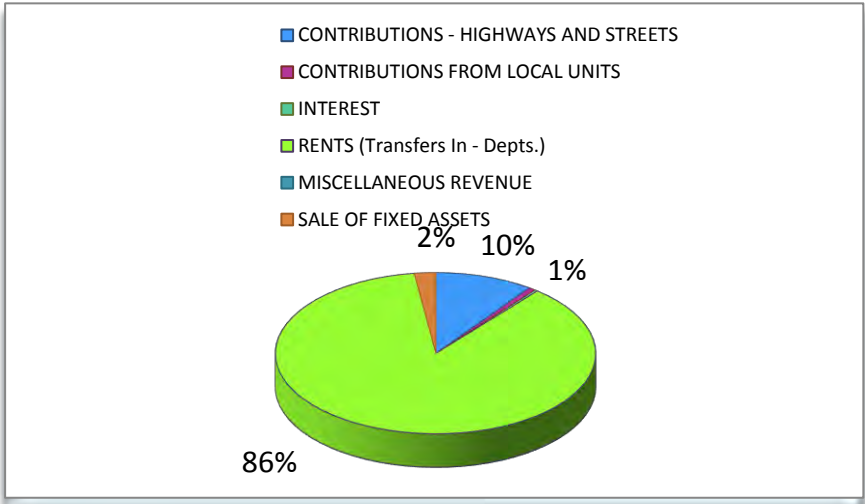
Mike Hackworth

Streets Superintendent

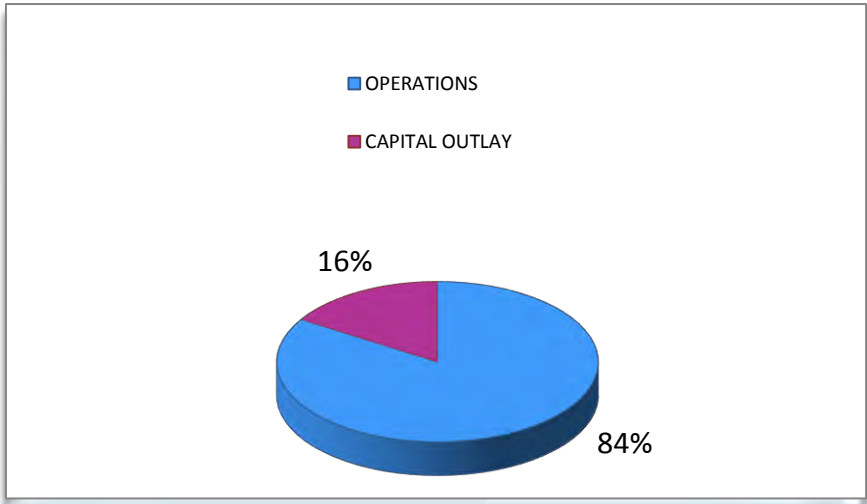
George Arnold

Mechanic

FY 2017 MOTOR POOL REVENUES BY SOURCE		
CONTRIBUTIONS - HIGHWAYS AND STREETS	\$ 68,600	10%
CONTRIBUTIONS FROM LOCAL UNITS	5,000	1%
INTEREST	2,200	0%
RENTS (Transfers In - Depts.)	608,150	86%
MISCELLANEOUS REVENUE	-	0%
SALE OF FIXED ASSETS	15,000	2%
TOTAL REVENUES	\$ 698,950	100%



FY 2017 MOTOR POOL EXPENDITURES		
OPERATIONS	\$ 712,078	84%
CAPITAL OUTLAY	137,000	16%
TOTAL EXPENDITURES	\$ 849,078	100%



City of Marshall
Summary of Motor Pool Installment Purchase Agreement Debt

Fiscal Year	ISSUE: 30 AUTH: CUSIP: 344 TYPE: Installment Purchase Agreement PURPOSE: Motor Pool Equipment DATED: November 10, 2011 CALLABLE: Matures 11-1-2016 Fund 661				ISSUE: 31 AUTH: CUSIP: 349 TYPE: Installment Purchase Agreement PURPOSE: Motor Pool Equipment DATED: November 28, 2011 CALLABLE: Matures 11-1-2016 Fund 661				ISSUE: 35 AUTH: CUSIP: N/A TYPE: Installment Purchase Agreement PURPOSE: Fire Department Pumper DATED: July 9, 2015 CALLABLE: Matures 07-09-2025 Fund 661				Total Motor Pool Debt		
	Ending June 30	PRINCIPAL (11/1)	RATE	INTEREST (11/1)	TOTAL	PRINCIPAL (11/1)	RATE	INTEREST (11/1)	TOTAL	PRINCIPAL (11/1)	RATE	INTEREST (11/1)	TOTAL	PRINCIPAL	INTEREST
2017	\$94,799	2.89%	\$2,740	\$97,539	\$25,401	2.89%	\$734	\$26,135	\$36,233	2.36%	\$8,840	\$45,073	\$156,433	\$12,313	\$168,746
2018									\$37,120	2.36%	\$7,953	\$45,073	\$37,120	\$7,953	\$45,073
2019									\$38,001	2.36%	\$7,072	\$45,073	\$38,001	\$7,072	\$45,073
2020									\$38,904	2.36%	\$6,169	\$45,073	\$38,904	\$6,169	\$45,073
2021									\$39,813	2.36%	\$5,260	\$45,073	\$39,813	\$5,260	\$45,073
2022									\$40,775	2.36%	\$4,298	\$45,073	\$40,775	\$4,298	\$45,073
2023									\$41,744	2.36%	\$3,329	\$45,073	\$41,744	\$3,329	\$45,073
2024									\$42,736	2.36%	\$2,337	\$45,073	\$42,736	\$2,337	\$45,073
2025									\$43,747	2.36%	\$1,326	\$45,073	\$43,747	\$1,326	\$45,073
2026									\$23,159	2.36%	\$272	\$23,431	\$23,159	\$272	\$23,431
	<u>\$94,799</u>		<u>\$2,740</u>	<u>\$97,539</u>	<u>\$25,401</u>		<u>\$734</u>	<u>\$26,135</u>	<u>\$382,232</u>		<u>\$46,856</u>	<u>\$429,087</u>	<u>\$502,432</u>	<u>\$50,329</u>	<u>\$552,761</u>

City of Marshall

		FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2018
Motor Pool		Actual	Actual	Budget	Forecast	Request	Projected
Revenues							
661-000-583.00	Contributions-Hwys & Streets	29,498	23,864	66,100	2,602	68,600	70,000
661-000-588.00	Contributions from Local Unit	6,926	1,245	5,000	0	5,000	5,000
661-000-589.00	Contributions from School	1,243	0	0	0	0	0
661-000-642.00	Charges for Services - Sales	741	0	0	0	0	0
661-000-665.00	Interest	2,443	2,368	2,200	1,812	2,200	2,200
661-000-667.00	Rents	667,141	603,120	603,350	569,358	608,150	612,000
661-000-671.00	Miscellaneous Revenue	1,015	29,853	5,000	0	0	0
661-000-681.00	Sales of Fixed Assets	31,309	100	15,000	0	15,000	15,000
	Motor Pool Revenues Total:	740,316	660,550	696,650	573,772	698,950	704,200
Expenditures							
661-898-702.00	Payroll	54,458	53,349	58,856	55,971	58,793	59,969
661-898-702.01	Other Fringe Benefits-taxable	0	0	450	146	750	765
661-898-703.00	Part-time Salaries	0	3,898	1,000	0	922	960
661-898-704.00	Overtime Salaries	1,609	256	1,418	996	1,606	1,638
661-898-715.00	Social Security	4,158	4,303	4,722	4,293	4,748	4,845
661-898-716.00	Hospitalization	17,483	11,450	18,226	5,906	5,307	5,944
661-898-717.00	Life Insurance	102	90	95	87	113	114
661-898-718.00	Retirement	8,223	15,297	12,860	13,789	7,479	7,629
661-898-718.01	Retiree Health Insurance	4,974	5,108	6,690	6,899	8,175	9,156
661-898-720.00	Unemployment	7,240	0	7,500	0	0	0
661-898-721.00	Workers Compensation	547	1,100	1,414	800	1,570	1,723
661-898-727.02	Postage and Shipping	0	38	0	0	0	0
661-898-740.00	Operating Supplies	7,445	7,034	6,000	4,027	6,000	7,000
661-898-741.00	Uniforms	572	638	900	990	900	900
661-898-757.00	Fuels & Lubricants	155,818	105,221	130,000	74,556	100,000	120,000
661-898-760.00	Medical Services	81	166	200	157	200	200
661-898-761.00	Safety Supplies	220	0	200	0	200	200
661-898-776.00	Building Maintenance Supplies	6,949	1,558	7,000	0	7,000	7,000
661-898-777.00	Minor Tools	1,220	1,013	1,000	1,491	1,200	1,200
661-898-780.00	Equipment Maintenance Supplie	36,465	39,222	50,000	32,270	45,000	50,000
661-898-810.00	Dues & Memberships	180	180	0	0	200	200
661-898-820.00	Contracted Services	9,598	3,941	6,000	2,193	6,000	6,000
661-898-825.00	Insurance	30,244	34,867	32,000	38,151	64,000	63,920
661-898-850.00	Communications	623	582	650	705	650	0
661-898-901.00	Advertising	0	162	0	137	200	200
661-898-921.00	Utilities - Gas	20,221	14,851	16,500	5,195	16,500	16,500
661-898-922.00	Utilities-Elec, Water, Sewer	19,008	20,247	18,500	16,492	18,500	20,000
661-898-930.00	Equipment Maintenance	62,336	52,402	78,000	84,353	78,000	78,000
661-898-931.00	Maintenance of Building	1,984	1,887	8,000	4,020	8,000	8,000
661-898-941.01	Data Processing	2,703	3,157	2,952	2,873	3,878	3,878
661-898-958.00	Education & Training	0	0	1,000	0	1,000	1,000
661-898-968.00	Depreciation	269,585	233,598	207,390	201,874	207,842	207,842
661-898-970.00	Capital Outlay	1,086	24,529	238,000	947,078	137,000	271,000
661-898-990.00	Debt Service	0	0	116,824	0	0	0
661-898-995.00	Bond Interest Paid	11,187	7,936	6,850	13,335	20,000	20,000
661-898-999.00	Transfers to Other Funds	0	0	0	0	37,345	35,000
	Motor Pool Expenditures Total:	736,319	648,080	1,041,197	1,518,784	849,078	1,010,783
Excess of Revenues Over (Under) Expenditures		3,997	12,470	(344,547)	(945,012)	(150,128)	(306,583)

ALLOCATED POSITIONS:

Job Description	FY 2013 FTE's	FY 2014 FTE's	FY 2015 FTE's	FY 2016 FTE's	FY 2017 FTE's
Director of Community Services	0.03	0.03	0.00	0.00	0.00
Deputy Director of Community Services	0.10	0.10	0.00	0.00	0.00
DPW Superintendent	0.00	0.00	0.15	0.15	0.15
Receptionist	0.25	0.25	0.25	0.15	0.15
Mechanic	1.00	1.00	1.00	1.00	1.00
Assistant Mechanic	1.00	1.00	0.00	0.00	0.00
Total	2.38	2.38	1.40	1.30	1.30

General Info

Name	Type	Fiscal Year End	Population (2010)	Phone	Website
Marshall	City	June	7,078	(269) 781-5183	www.cityofmarshall.com

Multi-Year General Fund Only

Year	Data Status	Fiscal Score	Population	Operating Millage	General Fund Revenues	General Fund Expenditures	Available Fund Balance *	Taxable Value
2015	Historic	2	7,088	17.1629	\$19,995,234	\$16,977,018	\$2,803,188	\$204,004,065
2014	Historic	1	7,035	17.1629	\$7,173,149	\$8,340,933	\$1,575,395	\$204,889,069
2013	Historic	1	7,040	15.4629	\$6,437,721	\$5,979,012	\$2,752,347	\$209,480,425
2012	Historic	1	7,049	15.4629	\$5,430,654	\$6,160,085	\$2,265,451	\$210,559,358
2011	Historic	1	7,042	15.4629	\$6,131,885	\$6,058,070	\$2,213,965	\$219,237,420

* Available Fund Balance includes uncommitted and unrestricted general fund equity only

School Districts within City of Marshall

Municipal	Type	Enrollment	Phone	Website
Marshall Public Schools	District	2,519	(269) 781-1252	http://www.marshall.k12.mi.us

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Financial Report (2015)

Including General Fund and All Other Governmental Funds but excludes Enterprise and Component Unit funds

Balance Sheet

Category Name	Value
Total Assets	\$8,623,199
Total Liabilities	\$1,548,933
Fund Equity	\$7,074,266

Revenue

Category Name	Value
Federal contributions	\$12,800
State contributions	\$2,847,521
State Revenue Sharing	\$653,948
Contributions from other local govts	\$6,122,865
Property taxes	\$3,672,699
Licenses and Permits	\$123,507
Other services (parking, airports, housing, etc.)	\$357,153
Interest, Rents & Royalties	\$19,120
Other Revenue	\$6,011,825
Transfers In	\$1,661,141
	\$21,482,579

Expenses

Category Name	Value
Police Department	\$1,713,825
Fire Department	\$1,038,901
General Government	\$1,600,399
Public Works Department	\$1,276,022
Community & Economic Development	\$269,421
Recreation & Culture	\$484,910
Judicial	\$73,715
Utilities	\$109,666
Debt Service	\$771,699
Capital Outlay & Special Items	\$10,606,331
Transfers Out	\$519,521
	\$18,464,410

Supplementary Information (Pension / OPEB)

Category Name	2015	2014	2013	2012	2011
Pensions Actuarial Liability	\$31,330,559	\$30,961,305	\$30,961,305	\$29,846,291	\$29,133,822
Pension Fund Assets	\$21,622,587	\$22,842,732	\$22,842,732	\$22,702,847	\$22,830,561
OPEB Actuarial Liability	\$19,380,672	\$14,494,547	\$13,835,906	\$13,835,906	\$13,775,992
OPEB Fund Assets	\$770,362	\$748,830	\$582,664	\$582,664	\$582,664

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F-65 Detail Report (2015)

Revenues

Line No.	Description of Acct	General Fund (a)	All Other Govt Funds (b)	Enterprise Funds (c)	Component Units (d)	Total (e)
101	Property Tax	\$3,577,782	\$94,917	\$91,882	\$582,617	\$4,347,198
108	Business Licenses & Permits	\$123,507	\$0	\$0	\$0	\$123,507
110	General Government	\$12,800	\$0	\$0	\$0	\$12,800
117	Housing & Community Development	\$0	\$0	\$206,208	\$0	\$206,208
120	Transit	\$0	\$0	\$74,719	\$0	\$74,719
122	State Revenue Sharing	\$653,948	\$0	\$0	\$0	\$653,948
123	General Government	\$24,370	\$0	\$0	\$0	\$24,370
126	Public Safety	\$2,132,956	\$0	\$0	\$0	\$2,132,956
127	Streets & Highways (Act 51)	\$0	\$638,677	\$0	\$0	\$638,677
133	Housing & Community Development	\$0	\$31,811	\$0	\$0	\$31,811
136	Transit	\$0	\$0	\$229,873	\$0	\$229,873
137	All Other State Aid Grants	\$19,707	\$0	\$0	\$0	\$19,707
138	General Government	\$110,600	\$0	\$0	\$0	\$110,600
139	Public Safety	\$5,935,265	\$0	\$0	\$0	\$5,935,265
144	Culture & Recreation	\$37,000	\$0	\$0	\$0	\$37,000
145	Housing & Community Development	\$0	\$0	\$19,350	\$0	\$19,350
147	Transit	\$0	\$0	\$21,705	\$0	\$21,705
148	All Other	\$40,000	\$0	\$0	\$0	\$40,000
157	All Other Services Rendered Charges	\$10,080	\$0	\$0	\$0	\$10,080
160	All Other Sales, Use & Admission Fees	\$342,348	\$4,725	\$17,069,852	\$0	\$17,416,925
161	All Fines, Penalties & Forfeits	\$53,801	\$3,094	\$0	\$0	\$56,895
162	Interest & Dividends	\$15,059	\$4,061	\$22,111	\$8,010	\$49,241
164	Miscellaneous Revenue	\$267,525	\$88,418	\$104,133	\$57,214	\$517,290
166	Sale of Fixed Assets	\$1,132	\$0	\$14,471	\$0	\$15,603
167	Public & Private Contributions	\$95,295	\$0	\$0	\$0	\$95,295
169	All Other Refunds & Rebates	\$4,002	\$0	\$0	\$0	\$4,002
170	Proceeds from Bond/ Note Issuance	\$5,498,558	\$0	\$0	\$0	\$5,498,558
172	Transfers In	\$1,039,499	\$621,642	\$6,818	\$0	\$1,667,959
Total Revenues		\$19,995,234	\$1,487,345	\$17,861,122	\$647,841	\$39,991,542

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Expenditures

Line No.	Description of Acct	General Fund (a)	All Other Govt Funds (b)	Enterprise Funds (c)	Component Units (d)	Total (e)
201	Legislative	\$3,806	\$0	\$0	\$0	\$3,806
202	Judicial	\$73,715	\$0	\$0	\$0	\$73,715
203	Chief Executive	\$134,808	\$0	\$0	\$0	\$134,808
204	Treasurer	\$223,744	\$0	\$0	\$0	\$223,744
205	Assessing & Equalization	\$149,629	\$0	\$0	\$0	\$149,629
206	Clerk	\$47,011	\$0	\$0	\$0	\$47,011
207	Elections	\$10,026	\$0	\$0	\$0	\$10,026
209	Building & Grounds	\$228,650	\$0	\$0	\$0	\$228,650
210	All Other General Government	\$635,553	\$167,172	\$0	\$0	\$802,725
211	Police / Sheriff	\$1,589,526	\$1,763	\$0	\$0	\$1,591,289
212	Fire	\$1,038,901	\$0	\$0	\$0	\$1,038,901
214	Emergency 911 Dispatch Activities	\$109,393	\$0	\$0	\$0	\$109,393
216	Building Inspection & Regulation Activities	\$100,025	\$0	\$0	\$0	\$100,025
217	All Other Public Safety Activities	\$13,143	\$0	\$0	\$0	\$13,143
218	Public Works & Infrastructure	\$896,708	\$0	\$0	\$0	\$896,708
219	Road Commission / Street Dept.	\$0	\$252,467	\$0	\$0	\$252,467
220	Sanitation / Landfill / Solid Waste	\$0	\$109,666	\$0	\$0	\$109,666
221	Water and/or Sewer Systems	\$0	\$0	\$1,493,877	\$0	\$1,493,877
222	Electric Utilities	\$0	\$0	\$12,189,551	\$0	\$12,189,551
223	Airports	\$126,847	\$0	\$0	\$0	\$126,847
224	Public Transportation	\$0	\$0	\$416,893	\$0	\$416,893
225	Water	\$0	\$0	\$1,163,244	\$0	\$1,163,244
238	Redevelopment & Public Housing	\$0	\$0	\$618,134	\$0	\$618,134
239	Community Planning and Zoning	\$169,396	\$0	\$0	\$0	\$169,396
240	Economic Development	\$0	\$0	\$0	\$434,585	\$434,585
242	Parks & Recreation	\$463,145	\$0	\$0	\$0	\$463,145
244	Various Cultural Activities, Fine Arts, Historical Society, Museums, etc.	\$21,765	\$0	\$0	\$0	\$21,765
245	Fringes, Benefits, FICA, Insurances, etc.	\$0	\$0	\$64,823	\$0	\$64,823
246	Capital Outlay	\$10,348,266	\$258,065	\$0	\$0	\$10,606,331
247	Debt Service	\$73,440	\$698,259	\$323,852	\$62,897	\$1,158,448
248	Transfers	\$519,521	\$0	\$1,283,438	\$0	\$1,802,959
Total Expenditures		\$16,977,018	\$1,487,392	\$17,553,812	\$497,482	\$36,515,704

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Statement of Position

Assets

Line No.	Description of Acct	General Fund (a)	All Other Govt Funds (b)	Enterprise Funds (c)	Component Units (d)	Total (e)
501	Cash & Certificates (101-299 Funds Only)	\$2,937,678	\$1,095,215	\$3,492,452	\$30,941	\$7,556,286
504	Investment in Securities (101-200 Funds Only)	\$1,836,082	\$1,458,697	\$2,415,816	\$2,207,472	\$7,918,067
507	Tax, Utility & Assessment Receivables	\$0	\$0	\$134,465	\$0	\$134,465
508	Due from Other Governments & Units	\$1,029,988	\$120,753	\$95,162	\$0	\$1,245,903
509	Due From Other Funds	\$0	\$0	\$317	\$0	\$317
510	All Other Receivables	\$51,103	\$3,094	\$929,527	\$0	\$983,724
511	Inventory	\$0	\$45,832	\$929,268	\$0	\$975,100
512	Long-term Investments	\$0	\$0	\$10,477,877	\$0	\$10,477,877
513	Prepays and Other Deferred Investments	\$44,757	\$0	\$355,208	\$2,035	\$402,000
514	Land & Improvements	\$0	\$0	\$889,411	\$500,000	\$1,389,411
515	Buildings & Office Equipment	\$0	\$0	\$4,974,381	\$0	\$4,974,381
516	Vehicles	\$0	\$0	\$198,685	\$0	\$198,685
519	All Other Capital Assets	\$0	\$0	\$11,463,416	\$0	\$11,463,416
Total Assets		\$5,899,608	\$2,723,591	\$36,355,985	\$2,740,448	\$47,719,632

Liabilities

Line No.	Description of Acct	General Fund (a)	All Other Govt Funds (b)	Enterprise Funds (c)	Component Units (d)	Total (e)
522	Due to Other Funds	\$0	\$0	\$317	\$0	\$317
523	Accrued Wages & Benefits	\$166,072	\$2,520	\$179,735	\$1,010	\$349,337
524	All Other Accounts Payable & Liabilities	\$1,106,876	\$273,465	\$2,145,300	\$192,012	\$3,717,653
525	Long-term Debt	\$0	\$0	\$7,206,677	\$940,000	\$8,146,677
528	Accrued Benefits & Compensation	\$0	\$0	\$4,688,993	\$9,708	\$4,698,701
Total Liabilities		\$1,272,948	\$275,985	\$14,221,022	\$1,142,730	\$16,912,685

Fund Equity

Line No.	Description of Acct	General Fund (a)	All Other Govt Funds (b)	Enterprise Funds (c)	Component Units (d)	Total (e)
529	Investment in Capital Assets	\$0	\$0	\$9,538,687	\$500,000	\$10,038,687
531	Nonspendable	\$44,757	\$360,458	\$0	\$0	\$405,215
532	Restricted	\$1,778,715	\$1,946,898	\$843,583	\$1,680	\$4,570,876
533	Committed	\$163,014	\$140,250	\$0	\$0	\$303,264
535	Unassigned	\$2,640,174	\$0	\$11,752,693	\$1,096,038	\$15,488,905
Total Fund Equity		\$4,626,660	\$2,447,606	\$22,134,963	\$1,597,718	\$30,806,947

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Fiscal Score Report Card (2015)

[Click here](#) to view Fiscal Score explanation

Indicator	Description	Year	Category	Values	Score
Population	A trivial population decline is deemed manageable, thus the trigger is set at -1.5% of current year versus the 2010 Census figure.	2015 2010	Population Population	7,088 7,078	0
Taxable Value Growth	A decline in Taxable Value is a potential revenue issue, thus the trigger is absolute and is set at zero. The formula measures current year against two years prior.	2015 2013	Taxable Value Taxable Value	\$204,004,065 \$209,480,425	1
General Fund Expenditures as a Percent of Taxable Value	This factor impacts a community's ability to operate within a fixed budget and measures expenditures as a percent of taxable value. Cities and Villages have a trigger of >5% while Townships and Counties have a trigger of >1%.	2015 2015	General Fund Expenditures Taxable Value	\$16,977,018 \$204,004,065	1
Operating Results	A trivial operating deficit can be managed, thus the trigger is set at -1% and measures the current fiscal year.	2015 2015	General Fund Revenues General Fund Expenditures	\$19,995,234 \$16,977,018	0
Prior 1 Year Operating Results	Same as the previous factor, this indicator begins to identify chronic problems and analyzes the previous fiscal year.	2014 2014	General Fund Revenues General Fund Expenditures	\$7,173,149 \$8,340,933	0
Prior 2 Year Operating Results	Three years begins a trend and this indicator looks to the third year's results in order to identify chronic problems.	2013 2013	General Fund Revenues General Fund Expenditures	\$6,437,721 \$5,979,012	0
Size of Available Fund Balance	This factor looks at available reserves using GASB-54 classifications. The trigger is set to pick up reserves that are between 4% and 46% depending on the type of government versus their Fiscal Year End (FYE) to help understand cash flow needs.	2015 2015	Available Fund Balance General Fund Expenditures	\$2,803,188 \$16,977,018	0
Size of Available Fund Balance	This metric looks for chronic problems with reserves and uses the same measure as the previous factor but evaluates a three year period.	2015 2014 2013	Available Fund Balance Available Fund Balance Available Fund Balance	\$2,803,188 \$1,575,395 \$2,752,347	0
Major Fund Deficit	Any deficit in a Major Fund indicates a potential problem and this factor is triggered by any reported Major Fund Deficit.	2015 2014	Major Fund Deficit Major Fund Deficit	\$0 \$0	0
Debt as a Percent of Taxable Value	This factor measures Government Activities Long-Term Debt as a % of Taxable Value and the trigger is set at <6%. Debt is defined as payable in one year. Includes: compensated absences, special termination benefits, claims, capital leases, landfill closure and care. Excludes: Pension and OPEB, Business Activity debt and discretely reported Component Unit debt.	2015 2015	General Long-Term Debt Taxable Value	\$9,544,335 \$204,004,065	0
Fiscal Score					2

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Fiscal Scoring Explained

Background

The fiscal indicator score is a high level, single digital metric designed to give a quick look at how a community is faring fiscally considering changing economic climates. The lower the score the more fiscally stable; as the score increases, the probability for fiscal stress increases.

The system is digital in nature, a pass-fail with ten categories. If a community “passes” a given metric, or beats the trigger, they score a zero in that metric. If they fail, they are assigned a one. Add up the ones in all ten categories and that is the fiscal score for that unit of government. It’s that simple.

Authors

Originally developed by the Michigan Department of Treasury and Michigan State University in 1992 as part of Public Act 72⁽¹⁾ the scoring system has evolved over time. First updated in 2002, the scoring measures were again improved in 2013 based on a professional association of public officials and finance professionals work and recommendation following several requests to the Michigan Department of Treasury. This work has been incorporated into Munetrix and is what drives the current algorithms.

Schools

In an effort to offer a consistent look and feel, the core elements of the State of Michigan’s municipal Fiscal Indicator Scoring system were adapted to local school finance in 2012 with a partnership between the Michigan School Business Officials, and a team of 12 school finance and business management professionals. Now both measures are set up to look for chronic fiscal problems while not penalizing the entities for managing fund balances effectively.

Intuitiveness

Besides building the algorithms and embedding them into the database, Munetrix added the color scheme to the score as a means to make it easier for the average citizen to understand. Green = good. Red = bad. Citizen’s and Policy Makers get that - since they are really one in the same anyway.

The scoring is not all encompassing by its nature and is not intended to be the end-all fiscal health or stress determination for a community or school district. We liken the fiscal score to a trip to your doctor for a check-up. If your vitals are good and your overall appearance is fine, you get a low score. If your blood pressure is up, you’re running a fever and look pale, you get a higher score and your doctor may want to run more tests. If your vitals are off the charts, you’re hospitalized. If used effectively, Munetrix’s can help local governments avoid Hospice.

But the real benefit is not with historical information. Who cares how sick you were two years ago? Instead, Munetrix promotes current and predictive aspects of finance. How healthy are you today, and how healthy are you likely to be in the future based on your lifestyle or budget assumptions. Testing future assumptions against the algorithm allows local governments and schools the ability to quickly build financial plans using real data while basing decisions on desired levels of service against available resources.

Daniel Howes from the Detroit News labeled Munetrix as the equivalent of a “Fiscal Radar” for local governments in April of 2011. We like to refer to it as night vision for Finance Directors and Policy Makers. Whatever you call it, Munetrix promotes the concepts of: Seeing is believing; Using data to make decisions; and No surprises.

References

(1) Fiscal Distress Indicators: An assessment of current Michigan law and development of a new “early-warning” scale for Michigan communities. Institute for Public Policy and Social Research at Michigan State University. Authors: Robert Kleine, Philip Kloha and Carol Weissert.

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The historical data in this report is audited data provided by state information sources for education and municipalities post submission by their local jurisdictions. Other information not available by public sources may have been entered by the local jurisdiction themselves, or by Munetrix. Sometimes there is data missing or it may not have been entered by the local unit.

If a more detailed data or financial information is required, please go to www.munetrix.com and request a more comprehensive financial report using the CONTACT link in the upper right hand corner of the website. Please be sure to indicate if you have a specific request or if you need information that may be missing for your analytical purposes.

You may also reach us at 248-499-8355.

Thank you,
The Munetrix Support Team

**City of Marshall
Multi-year Comparison Data Report
Filtered for General and all Other Governmental Funds**

<u>Description</u>	<u>2013 Historic</u>	<u>2014 Historic</u>	<u>2015 Historic</u>
Revenues			
Federal contributions	45,048	16,085	12,800
State Revenue Sharing	619,067	636,993	653,948
State contributions	569,396	961,233	2,847,521
Contributions from other local govts	170,719	58,504	6,122,865
Property taxes	3,352,166	3,768,239	3,672,699
Licenses and Permits	50,050	104,559	123,507
Other services (parking, airports, housing, etc.)	391,519	345,727	357,153
Interest, Rents & Royalties	143,130	246,178	19,120
Other Revenue	2,395,154	617,901	6,011,825
Transfers In	1,355,328	1,841,909	1,661,141
Total Revenues	9,091,577	8,597,328	21,482,579
Expenditures			
Police Department	1,665,760	1,645,989	1,713,825
Fire Department	810,931	845,268	1,038,901
General Government	1,885,711	1,316,752	1,600,399
Public Works Department	1,016,635	1,255,940	1,276,022
Community & Economic Development	177,854	211,208	269,421
Recreation & Culture	460,439	459,540	484,910
Judicial	88,385	71,363	73,715
Other			
Utilities		74,486	109,666
Debt Service	466,562	462,392	771,699
Capital Outlay & Special Items	586,885	2,989,940	10,606,331
Transfers Out	211,888	585,516	519,521
Total Expenditures	7,371,050	9,918,394	18,464,410
Beginning Fund Balance	3,703,632	5,377,163	4,056,097
Ending Fund Balance	1,730,537	1,331,869	2,010,160

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Confidential Fiscal Summary Report - City of Marshall
**** Not for Copy or Distribution ****

05/10/2016

Excess (DEFICIT) Revenues over Expenditures	1,120,527	-1,321,066	3,018,169
Ending Fund Balance	5,424,159	4,056,097	7,074,266

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CITY OF MARSHALL

STATISTICAL SECTION

TRENDS & FORECASTING

This statistical section provides historical information, typically for the past 10 years, on the City of Marshall's operations, finances, constituents, and the economy. It is evident that certain indicators are highly valuable to decision making and should be used in conjunction with other information provided within this budget document. The City of Marshall has developed these schedules based on select indicators in order to provide insight on the City's overall fiscal health and information on the City's functions, programs, and activities.

CITY OF MARSHALL, MICHIGAN

Table A-1

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014*	2015
Governmental activities										
Net investment in capital assets	\$ 11,541,536	\$ 13,070,336	\$ 13,498,671	\$ 13,738,175	\$ 13,551,965	\$ 13,960,325	\$ 13,632,575	\$ 12,672,273	\$ 15,176,566	18,200,417
Restricted	783,884	834,405	886,955	775,833	793,141	772,879	787,803	2,422,083	2,182,533	4,086,071
Unrestricted	3,976,512	3,798,414	3,477,917	3,267,007	2,769,352	2,239,903	2,174,819	2,155,568	(3,815,329)	(1,947,553)
Total governmental activities net position	\$ 16,301,932	\$ 17,703,155	\$ 17,863,543	\$ 17,781,015	\$ 17,114,458	\$ 16,973,107	\$ 16,595,197	\$ 17,249,924	\$ 13,543,770	\$ 20,338,935
Business-type activities										
Net investment in capital assets	\$ 8,813,593	\$ 8,163,674	\$ 8,395,344	\$ 8,401,227	\$ 7,964,028	\$ 8,378,716	\$ 8,876,689	\$ 7,186,806	\$ 9,411,751	9,538,687
Restricted	2,142,113	2,905,132	3,642,168	4,346,482	4,948,057	4,347,200	5,285,471	5,511,602	2,862,097	843,583
Unrestricted	7,955,342	10,031,634	10,457,377	11,143,627	12,700,071	14,338,174	12,825,500	12,538,534	9,553,805	11,752,693
Total business-type activities net position	\$ 18,911,048	\$ 21,100,440	\$ 22,494,889	\$ 23,891,336	\$ 25,612,156	\$ 27,064,090	\$ 26,987,660	\$ 25,236,942	\$ 21,827,653	\$ 22,134,963
Total primary government										
Net investment in capital assets	\$ 20,355,129	\$ 21,234,010	\$ 21,894,015	\$ 22,139,402	\$ 21,515,993	\$ 22,339,041	\$ 22,509,264	\$ 19,859,079	\$ 24,588,317	27,739,104
Restricted	2,925,997	3,739,537	4,529,123	5,122,315	5,741,198	5,120,079	6,073,274	7,933,685	5,044,630	4,929,654
Unrestricted	11,931,854	13,830,048	13,935,294	14,410,634	15,469,423	16,578,077	14,900,319	14,694,102	5,738,476	9,805,140
Total primary government net position	\$ 35,212,980	\$ 38,803,595	\$ 40,358,432	\$ 41,672,351	\$ 42,726,614	\$ 44,037,197	\$ 43,482,857	\$ 42,486,866	\$ 35,371,423	\$ 42,473,898

Source: City of Marshall Finance Department

* Restated Due to GASB 68

CITY OF MARSHALL, MICHIGAN

Table A-2

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses										
Governmental activities:										
General government	\$ 2,205,257	\$ 1,845,842	\$ 1,689,006	\$ 1,681,749	\$ 1,901,417	\$ 1,907,279	\$ 2,035,070	\$ 1,536,135	\$ 1,180,247	1,927,654
Public safety	2,605,345	2,373,758	2,330,377	2,450,835	2,624,281	2,722,997	2,675,567	2,662,719	2,680,317	3,151,608
Public works	1,612,538	1,763,126	1,930,747	1,992,259	1,713,933	1,877,076	1,954,109	1,980,187	2,337,102	2,331,817
Parks and recreation	563,411	600,926	615,280	644,071	484,408	623,244	599,982	591,491	588,463	593,371
Community/economic development	127,156	127,613	130,930	182,485	138,669	151,077	167,198	148,806	154,714	202,552
Interest on long-term debt	261,514	233,111	226,164	158,971	325,155	135,294	121,582	178,430	138,467	318,524
Subtotal governmental activities	7,375,221	6,944,376	6,922,504	7,110,370	7,187,863	7,416,967	7,553,508	7,097,768	7,079,310	8,525,526
Business-type activities:										
Electric	12,003,051	11,682,604	12,100,696	12,388,402	12,804,410	12,118,033	12,352,835	13,118,049	12,432,134	12,301,471
Wastewater	1,262,020	1,269,409	1,387,374	1,308,655	1,214,436	1,310,960	1,343,044	1,453,850	1,329,436	1,600,776
Water	1,302,087	1,156,149	1,254,500	1,201,031	1,309,664	1,287,914	1,219,040	1,326,138	1,329,071	1,333,100
Public transit	422,032	444,809	453,277	428,501	428,624	401,678	385,992	397,214	398,912	416,893
Public housing	530,229	462,856	476,615	442,605	489,195	521,490	584,902	532,270	565,450	618,134
Subtotal business-type activities	15,519,419	15,015,827	15,672,462	15,769,194	16,246,329	15,640,075	15,885,813	16,827,521	16,055,003	16,270,374
Total primary government expenses	22,894,640	21,960,203	22,594,966	22,879,564	23,434,192	23,057,042	23,439,321	23,925,289	23,134,313	24,795,900
Program revenues										
Governmental activities:										
Charges for Services:										
General Government	162,753	204,888	208,970	197,666	752,660	1,248,330	1,173,148	362,535	346,127	536,501
Public Safety	-	-	-	-	-	-	-	-	-	56,895
Public Works	-	-	-	-	-	-	-	-	-	82,703
Parks & Recreation	188,574	198,571	214,329	207,941	213,405	212,962	217,355	207,822	209,400	205,607
Community Development	-	-	-	-	-	-	-	-	-	41,429
Operating grants and contributions	1,580,898	1,209,870	1,414,774	1,468,297	1,034,464	1,311,931	1,426,002	1,317,998	1,799,614	3,118,713
Capital grants and contributions	856,460	1,479,263	-	-	-	91,257	-	308,299	28,658	5,935,265
Subtotal governmental activities	2,788,685	3,092,592	1,838,073	1,873,904	2,000,529	2,864,480	2,816,505	2,196,654	2,383,799	9,977,113
Business-type activities:										
Charges for Services, Grants and Contributions										
Electric	13,220,626	14,004,360	13,886,257	14,078,379	14,189,257	13,303,892	12,260,940	12,271,455	13,129,478	13,597,667
Wastewater	1,240,336	1,198,986	1,328,505	1,263,518	1,239,442	1,360,653	1,433,183	1,550,497	2,256,421	1,565,950
Water	1,601,947	1,399,327	1,450,018	1,429,141	1,294,364	1,451,374	1,261,023	1,431,091	1,534,055	1,560,798
Public transit	281,598	280,490	250,762	397,758	481,598	259,904	299,264	240,024	291,195	383,125
Public housing	630,096	614,970	601,102	613,620	622,401	553,654	562,688	563,818	565,867	618,300
Subtotal business-type activities	16,974,603	17,498,133	17,516,644	17,782,416	17,827,062	16,929,477	15,817,098	16,056,885	17,777,016	17,725,840
Total primary government program revenues	\$ 19,763,288	\$ 20,590,725	\$ 19,354,717	\$ 19,656,320	\$ 19,827,591	\$ 19,793,957	\$ 18,633,603	\$ 18,253,539	\$ 20,160,815	\$ 27,702,953
Net (expense)/revenues										
Governmental activities	\$ (4,586,536)	\$ (3,851,784)	\$ (5,084,431)	\$ (5,236,466)	\$ (5,187,334)	\$ (4,552,487)	\$ (4,737,003)	\$ (4,901,114)	\$ (4,695,511)	\$ 1,451,587
Business-type activities	1,455,184	2,482,306	1,844,182	2,013,222	1,580,733	1,289,402	(68,715)	(770,636)	1,722,013	1,455,466
Total primary government net (expenses) revenues	\$ (3,131,352)	\$ (1,369,478)	\$ (3,240,249)	\$ (3,223,244)	\$ (3,606,601)	\$ (3,263,085)	\$ (4,805,718)	\$ (5,671,750)	\$ (2,973,498)	\$ 2,907,053

continued...

CITY OF MARSHALL, MICHIGAN

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

Table A-2

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General revenues and other changes										
Governmental activities:										
Property taxes	\$ 3,521,909	\$ 3,537,068	\$ 3,457,339	\$ 3,512,925	\$ 3,639,562	\$ 3,487,465	\$ 3,400,641	\$ 3,352,166	\$ 3,768,238	3,672,699
Grants and contributions not restricted to specific programs	740,388	739,026	728,344	726,066	625,155	610,106	639,043	627,376	645,432	653,948
Unrestricted investment earnings	219,181	329,126	280,872	129,880	16,266	3,148	11,760	8,912	6,890	19,120
Gain (Loss) on Sale of Capital Assets	-	-	-	-	-	72,609	70,729	2,937	46,366	(278,809)
Transfers	713,913	647,787	778,264	785,066	239,794	237,808	236,925	1,143,440	1,235,502	1,276,620
Subtotal governmental activities	<u>5,195,391</u>	<u>5,253,007</u>	<u>5,244,819</u>	<u>5,153,937</u>	<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>
Business-type activities:										
Property Taxes	104,800	105,500	103,253	103,966	107,787	102,461	99,887	94,849	94,396	91,882
Unrestricted investment earnings	141,671	249,373	225,278	64,325	265,514	49,650	29,323	970,211	21,691	22,111
Gain (Loss) on Sale of Capital Assets	-	-	-	-	6,580	247,959	-	(178,079)	-	14,471
Transfers	(713,913)	(647,787)	(778,264)	(785,066)	(239,794)	(237,808)	(236,925)	(1,143,440)	(1,235,502)	(1,276,620)
Subtotal business-type activities	<u>(467,442)</u>	<u>(292,914)</u>	<u>(449,733)</u>	<u>(616,775)</u>	<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>
Total primary government general revenues	<u>4,727,949</u>	<u>4,960,093</u>	<u>4,795,086</u>	<u>4,537,162</u>	<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>
Change in net position										
Governmental activities	608,855	1,401,223	160,388	(82,529)	(666,557)	(141,351)	(377,905)	233,717	1,006,917	6,795,165
Business-type activities	987,742	2,189,392	1,394,449	1,396,447	1,720,820	1,451,664	(176,430)	(1,027,095)	602,598	307,310
Total primary government change in net position	<u>\$ 1,596,597</u>	<u>\$ 3,590,615</u>	<u>\$ 1,554,837</u>	<u>\$ 1,313,918</u>	<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>

concluded.

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015*
General Fund										
Nonspendable	\$ 137,110	\$ 124,525	\$ 61,904	\$ 116,527	\$ 39,487	\$ 38,530	\$ 105,373	\$ 77,186	\$ 33,049	44,757
Restricted	-	-	-	-	-	-	-	-	-	1,778,715
Committed	1,258,908	699,290	547,464	547,464	524,796	560,089	560,089	560,089	735,594	163,014
Unassigned	832,871	1,249,229	1,335,772	1,261,838	1,315,574	1,653,876	1,705,362	2,192,258	839,801	2,640,174
Total general fund	\$ 2,228,889	\$ 2,073,044	\$ 1,945,140	\$ 1,925,829	\$ 1,879,857	\$ 2,252,495	\$ 2,370,824	\$ 2,829,533	\$ 1,608,444	\$ 4,626,660
All Other Governmental Funds										
Nonspendable	21,747	26,014	11,391	24,202	14,728	475,731	487,746	327,004	328,494	360,458
Restricted	436,474	348,628	216,585	169,060	1,257,545	559,297	643,073	2,115,425	1,854,039	1,946,898
Committed	1,122,926	1,082,486	1,076,114	1,032,080	76,528	212,824	201,989	152,197	265,120	140,250
Total all other governmental funds	\$ 1,581,147	\$ 1,457,128	\$ 1,304,090	\$ 1,225,342	\$ 1,348,801	\$ 1,247,852	\$ 1,332,808	\$ 2,594,626	\$ 2,447,653	\$ 2,447,606

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

CITY OF MARSHALL, MICHIGAN

Table A-4

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenue										
Property taxes	\$ 3,521,909	\$ 3,537,068	\$ 3,457,339	\$ 3,512,925	\$ 3,639,562	\$ 3,487,465	\$ 3,400,641	\$ 3,352,166	\$ 3,768,238	3,672,699
Licenses and permits	70,485	48,432	45,530	34,633	35,117	61,282	41,394	50,050	104,559	123,507
Intergovernmental	2,431,164	1,992,430	1,828,007	1,536,871	1,366,748	1,324,937	1,718,070	1,444,400	1,724,191	9,637,134
Charges for services	247,093	309,405	340,362	320,646	339,129	350,782	387,488	391,519	350,833	357,153
Fines and forfeitures	48,892	45,622	37,407	50,328	69,736	66,186	113,861	128,788	100,135	56,895
Investment earnings	182,791	261,553	230,538	113,413	20,180	16,594	32,037	16,883	13,761	19,120
Other	765,934	385,879	315,111	657,492	292,871	597,100	346,975	500,974	720,855	456,372
Total revenue	7,268,268	6,580,389	6,254,294	6,226,308	5,763,343	5,904,346	6,040,466	5,884,780	6,782,572	14,322,880
Expenditures										
General government	2,066,117	1,622,060	1,658,135	1,705,119	1,119,515	869,675	1,222,585	1,972,898	1,699,623	1,674,114
Public safety	2,900,999	2,363,359	2,322,738	2,241,007	2,445,258	2,560,189	2,504,409	2,552,181	2,575,066	2,852,751
Public works	848,198	887,699	910,778	829,809	778,047	868,755	891,416	834,956	829,025	1,385,688
Highways and streets	250,564	314,659	549,865	400,635	305,912	227,098	182,133	181,679	283,544	-
Community development	85,585	85,999	86,488	137,716	96,799	106,995	121,126	103,562	99,855	191,161
Culture and recreation	455,813	479,857	481,232	474,752	351,566	480,477	461,359	460,439	463,674	463,145
Debt service:										
Principal	557,838	569,227	596,847	596,746	402,231	417,580	439,073	364,905	355,000	495,000
Interest and other charges	239,096	243,062	228,691	189,560	323,817	146,302	118,213	101,660	122,391	239,424
Bond Issuance Costs	-	-	-	-	-	-	-	58,020	-	37,275
Capital outlay	279,808	917,498	455,236	507,626	71,039	257,219	335,312	528,865	2,973,015	10,606,331
Total expenditures	7,684,018	7,483,420	7,290,010	7,082,970	5,894,184	5,934,290	6,275,626	7,159,165	9,401,193	17,944,889
Revenues over (under) expenditures	(415,750)	(903,031)	(1,035,716)	(856,662)	(130,841)	(29,944)	(235,160)	(1,274,385)	(2,618,621)	(3,622,009)
Other financing sources (uses)										
Issuance of bonds	181,422	-	-	-	-	63,825	-	1,825,000	-	5,325,000
Premium on bonds	-	-	-	-	-	-	-	26,472	-	173,558
Sale of capital assets	22,000	-	-	-	-	-	201,520	-	15,057	-
Transfers in	978,282	796,696	838,995	1,106,856	413,969	575,216	514,153	1,355,328	1,438,770	1,661,141
Transfers out	(335,119)	(173,529)	(84,221)	(348,253)	(205,641)	(337,408)	(277,228)	(211,888)	(203,268)	(519,521)
Total other financing sources (uses)	846,585	623,167	754,774	758,603	208,328	301,633	438,445	2,994,912	1,250,559	6,640,178
Net change in fund balance	\$ 430,835	\$ (279,864)	\$ (280,942)	\$ (98,059)	\$ 77,487	\$ 271,689	\$ 203,285	\$ 1,720,527	\$ (1,368,062)	\$ 3,018,169
Debt service as a percentage of noncapital expenditures	12.06%	14.12%	13.74%	13.58%	14.24%	11.03%	10.35%	7.64%	8.02%	11.18%

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	
2013	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
2012	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
2011	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
2010	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
2009	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
2008	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
2007	2009	142,443,237	329,642,392	54,402,936	130,930,646	41,624,506	106,696,472	1,663,135	3,419,000	240,133,814	570,688,510	16.7634
2006	2008	139,187,928	323,223,156	53,791,912	131,759,600	42,087,661	105,417,000	1,740,405	3,544,400	236,807,906	563,944,156	16.7634
2005	2007	134,954,070	319,341,200	56,980,547	139,589,800	48,882,855	123,955,000	1,723,389	3,513,400	242,540,861	586,399,400	16.7634
2004	2006	128,860,671	304,965,140	54,412,699	134,264,686	52,837,180	140,677,200	1,771,780	3,612,800	237,882,330	583,519,826	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
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
2009	15.4629	-	0.4840	0.8165	23.4500	6.0000	6.2057	6.3713	2.0711	3.7106	0.4925	47.0646	65.0646
2008	15.4629	-	0.4840	0.8165	23.4500	6.0000	6.2057	6.3713	2.0289	3.7106	0.5000	47.0299	65.0299
2007	15.4629	-	0.4840	0.8165	23.4500	6.0000	6.2057	6.3713	2.0327	3.7106	0.5000	47.0337	65.0337
2006	15.4629	-	0.4840	0.8165	23.5947	6.0000	6.2057	6.3713	2.1227	3.7106	0.5000	47.2684	65.2684
2005	15.4629	-	0.4840	0.8165	23.5947	6.0000	6.2057	6.3713	2.1411	3.7106	0.5000	47.2868	65.2868

Source: City of Marshall Finance Department

CITY OF MARSHALL, MICHIGAN

Table B-3

Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2015			2006		
	(1) Taxable Valuation	Rank	% of Total City Taxable Value	(1) Taxable Valuation	Rank	% of Total City Taxable Value
Tenneco	\$ 19,963,504	1	9.09%	\$ 7,761,900	3	3.26%
Auto Cam Corp.	5,631,400	2	2.56%	6,476,559	5	2.72%
Consumers Energy	3,711,951	3	1.69%	-	-	-
Borg Warner	2,897,979	4	1.32%	-	-	-
Stelmi America	1,858,426	5	0.85%	-	-	-
Joseph Campbell	1,740,257	6	0.79%	9,525,355	1	4.00%
Financing VI-Healthcare	1,343,400	7	0.61%	-	-	-
Loves Travel Stops	1,342,541	8	0.61%	-	-	-
Stagg Marshall LLC	1,326,286	9	0.60%	-	-	-
Walden Pond Inv.	1,173,750	10	0.53%	-	-	-
Lear Technologies	-	-	-	8,403,600	2	3.53%
Eaton Corporation	-	-	-	6,555,898	4	2.76%
State Farm Insurance	-	-	-	6,451,083	6	2.71%
Marshall Brass Co.	-	-	-	4,411,317	7	1.85%
Marshall Hotels LLC	-	-	-	3,207,437	8	1.35%
Sheridan-McClellan Apt.	-	-	-	2,423,480	9	1.02%
Agree limited (K-Mart)	-	-	-	2,381,937	10	1.00%
	<u>\$ 40,989,494</u>		<u>18.66%</u>	<u>\$ 57,598,566</u>		<u>24.21%</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
2015	3,973,980	3,965,617	99.79%	4,875	3,970,492	99.91%
2014	4,079,395	4,064,069	99.62%	11,544	4,075,613	99.91%
2013	4,030,907	4,026,677	99.90%	2,298	4,028,975	99.95%
2012	3,847,025	3,843,336	99.90%	852	3,844,188	99.93%
2011	3,983,452	3,974,060	99.76%	2,383	3,976,443	99.82%
2010	4,136,283	4,123,480	99.69%	6,077	4,129,557	99.84%
2009	4,025,403	4,010,552	99.63%	13,319	4,023,871	99.96%
2008	3,944,595	3,930,130	99.63%	11,027	3,941,157	99.91%
2007	4,005,794	3,985,506	99.49%	18,846	4,004,352	99.96%
2006	3,988,808	3,961,657	99.32%	19,680	3,981,337	99.81%

(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**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental activities										
General obligation bonds	\$ 4,865,000	\$ 4,400,000	\$ 3,915,000	\$ 3,435,000	\$ 3,150,000	\$2,850,000	\$2,540,000	\$4,030,000	\$3,675,000	8,505,000
Installment contracts	895,421	771,193	639,346	497,600	355,369	146,532	598,552	460,920	350,567	237,024
Insurance premium/discount(net)	(177,179)	(151,586)	(140,015)	(128,434)	(116,854)	(105,271)	(93,690)	30,900	28,963	193,642
Total governmental activities	5,583,242	5,019,607	4,414,331	3,804,166	3,388,515	\$2,891,261	\$3,044,862	\$4,521,820	\$4,054,530	\$8,935,666
Business-type activities										
General obligation bonds	4,255,000	6,760,000	6,465,000	6,055,000	6,960,000	6,405,000	5,815,000	8,940,000	8,245,000	7,535,000
Revenue bonds	3,720,000	1,535,001	1,235,001	990,001	740,000	680,000	620,000	555,000	490,000	420,000
Installment contracts	1,123,300	1,084,143	1,040,678	996,075	947,070	720,000	720,000	720,000	-	-
Insurance premium/discount (net)	3,717	(52,181)	(26,594)	(24,669)	(22,743)	(20,819)	(18,894)	82,262	74,470	66,677
Total business-type activities	9,102,017	9,326,963	8,714,085	8,016,407	8,624,327	7,784,181	7,136,106	10,297,262	8,809,470	8,021,677
Total primary government outstanding debt	\$ 14,685,259	\$ 14,346,570	\$ 13,128,416	\$ 11,820,573	\$ 12,012,842	\$ 10,675,442	\$ 10,180,968	\$ 14,819,082	\$ 12,864,000	\$ 16,957,343
Ratio of total debt to taxable value	3.74%	3.65%	3.22%	2.91%	4.81%	4.52%	4.47%	6.78%	5.86%	6.77%
Total population	7,459	7,459	7,459	7,459	7,088	7,088	7,088	7,088	7,088	7,088
Total debt per capita	\$ 1,969	\$ 1,923	\$ 1,760	\$ 1,585	\$ 1,695	\$ 1,506	\$ 1,436	\$ 2,091	\$ 1,815	\$ 2,392
% of personal income	66.68%	65.14%	48.27%	43.46%	44.16%	39.25%	37.43%	53.43%	46.39%	61.15%
Personal Income per capita	\$ 22,023	\$ 22,023	\$ 27,200	\$ 27,200	\$ 27,200	\$ 27,200	\$ 27,200	\$ 27,733	\$ 27,733	\$ 27,733

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
2015	\$ 8,698,642	\$ 7,601,677	\$ 16,300,319	\$ -	\$ 16,300,319	9.04%	7.63%	2,317.03
2014	3,703,963	8,319,470	12,023,433	(9,404)	12,014,029	6.66%	5.47%	1,707.75
2013	4,060,900	9,022,262	13,083,162	(29,365)	13,053,797	7.23%	5.98%	1,854.23
2012	2,446,310	5,796,106	8,242,416	(108,631)	8,133,785	4.48%	3.57%	1,147.54
2011	2,744,729	6,384,181	9,128,910	(123,823)	9,005,087	4.96%	3.82%	1,270.83
2010	3,033,146	6,937,257	9,970,403	(123,779)	9,846,624	5.99%	3.95%	1,320.10
2009	3,306,566	6,030,331	9,336,897	(123,458)	9,213,439	5.61%	3.84%	1,235.21
2008	3,774,985	6,438,406	10,213,391	(124,484)	10,088,907	6.14%	4.26%	1,352.58
2007	4,248,404	6,707,819	10,956,223	(134,602)	10,821,621	6.59%	4.46%	1,450.81
2006	4,687,821	4,258,717	8,946,538	(135,671)	8,810,867	5.36%	3.70%	1,181.24

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, 2015**

		<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)		\$8,698,842	\$ -	\$ 8,698,842
Installment contracts		237,024	-	237,024
		<u> </u>	<u> </u>	<u> </u>
Net direct debt		<u>\$ 8,935,866</u>	<u>\$ -</u>	<u>8,935,866</u>
Overlapping debt				
	City Share of Debt (2)			
Marshall School District	43.20%	50,560,000		21,841,920
Calhoun County	5.86%	20,697,200		1,212,856
Marshall District Library	39.56%	180,000		71,208
Kellogg Community College	5.88%	8,730,000		513,324
				<u>23,639,308</u>
Net overlapping debt				<u>23,639,308</u>
Net direct and overlapping debt				<u>\$ 32,575,174</u>

(1) Governmental activity debt only

(2) Based on Taxable Value of the City of Marshall (\$213,548,973) 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 2015

Assessed value (including IFT values)	<u>\$ 250,588,600</u>
Debt limit (10% of assessed value)	25,058,860
Less: net debt applicable to limit	<u>(16,957,343)</u>
Legal debt margin	<u>\$ 8,101,517</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>
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%
2009	28,534,426	11,870,573	16,663,853	41.60%
2008	28,197,208	13,128,416	15,068,792	46.56%
2007	29,319,970	14,346,560	14,973,410	48.93%
2006	29,175,991	14,685,258	14,490,733	50.33%

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

Fiscal Year Ended June 30,	(1) Gross Revenue	(2) Operating Expenses	Net Revenue Available for Debt Service	Total Debt Service Requirement	Coverage
Water Revenue Bonds (3)					
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
2009	1,438,252	751,432	686,820	1,049	654.74
2008	1,489,038	709,796	779,242	64,304	12.12
2007	1,439,211	608,938	830,273	63,957	12.98
2006	1,605,934	760,370	845,564	61,569	13.73
Sewer Revenue Bonds (4)					
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
2009	1,266,569	873,076	393,493	197,330	1.99
2008	1,353,120	896,492	456,628	204,182	2.24
2007	1,238,268	781,399	456,869	304,799	1.50
2006	1,240,615	768,797	471,818	309,523	1.52
Electric Revenue Bonds (5)					
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
2009	12,587,675	11,710,294	877,381	96,721	9.07
2008	12,498,722	11,356,382	1,142,340	94,085	12.14
2007	12,682,539	10,905,984	1,776,555	96,285	18.45
2006	12,742,648	11,324,075	1,418,573	93,329	15.20

(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	Population	(1) Total Personal Income (in thousands)	Per Capita Personal Income	(2) Unemployment Rate
2015	7,035	\$ 180,300	\$ 25,629	5.40%
2014	7,035	180,300	25,629	7.60%
2013	7,040	180,428	25,629	7.90%
2012	7,088	181,658	25,629	9.30%
2011	7,086	181,607	25,629	11.40%
2010	7,459	164,270	22,023	11.50%
2009	7,459	164,270	22,023	7.50%
2008	7,459	164,270	22,023	6.80%
2007	7,459	164,270	22,023	6.90%
2006	7,459	164,270	22,023	6.90%

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

(2) Source: Homefacts.com as of 6/30/2015.

Sources:

United State Census - Quick Facts Marshall (City)

CITY OF MARSHALL, MICHIGAN

Table D-2

Principal Employers
Current Year and Nine Years Ago

Employer	2015			2006		
	Employees	Rank	Percentage of Total	Employees	Rank	Percentage of Total
Oaklawn Hospital	972	1	18.19%	644	1	12.91%
Tenneco Auto.	740	2	13.85%	427	5	8.56%
Marshall Schools	270	3	5.05%	185	6	3.71%
Eaton Auto.	223	4	4.17%	467	4	9.36%
Marshall Excelsior	190	5	3.56%	*		
Michigan Kitchen Distributors	140	6	2.62%	*		
Oaklawn Medical Group	126	7	2.36%	*		
Medilodge of Marshall	107	8	2.00%	*		
Autocam Corp.	89	9	1.67%	99	10	1.99%
City of Marshall	86	10	1.61%	97	11	1.95%
Tribal Manuf.	85	11	1.59%	*		
Progressive Dynamics				104	9	2.09%
State Farm Insurance				569	2	11.41%
Lear Corporation				530	3	10.63%
Joseph Campbell				167	7	3.35%
Marshall Brass				160	8	3.21%
	<u>3,028</u>		<u>56.67%</u>	<u>3,449</u>		<u>69.16%</u>
Estimated total city employment	<u>5,343</u>			<u>4,987</u>		

* Not available.

Source: City of Marshall - MAEDA

CITY OF MARSHALL, MICHIGAN

Table E-1

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

Function/Program	Full Time Equivalent Employees as of June 30									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government	10.0	10.00	9.0	8.0	7.5	7.4	7.1	6.7	10.0	14.5
Community & Economic Development	3.0	2.50	2.0	2.0	1.6	1.6	1.6	1.1	1.2	-
Public Safety (Police & Fire)	27.5	26.00	24.0	22.0	21.0	21.0	22.0	21.0	21.0	21.0
Transportation	5.0	4.50	4.0	3.5	3.1	3.1	3.1	3.0	3.0	3.0
Public Works										
Streets & Roads	9.3	8.00	7.5	7.0	6.8	6.7	6.7	6.4	9.0	11.0
Electric	11.3	12.00	14.0	17.0	19.3	19.3	19.4	21.7	20.7	16.4
Wastewater	6.0	6.50	7.0	7.0	7.3	7.3	6.2	7.3	7.3	9.5
Water	6.6	6.50	6.5	6.5	6.5	6.6	6.6	6.6	6.6	6.6
Parks and Recreation	4.0	4.00	4.0	4.0	4.0	3.0	3.0	3.0	3.3	4.0
Total	83	80	78	77	77	76	76	77	82	86

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Election Data (Even Election Years)										
Registered Voters	5,551	-	5,673	-	5,303	-	5,460	-	5,452	5,544
Voters (at the polls or absentee) [November Elections]	2,741	-	3,575	-	2,502	-	3,444	-	2,331	N/A
Percent Participating	49.4%	-	63.0%	-	47.2%	-	63.1%	-	42.8%	N/A
Police										
Traffic citations	*	*	*	*	*	1,478	2,254	614	614	920
Arrests	601	630	815	696	745	835	959	688	701	525
Crime Rate (U.S. Ave 297.7)	203.7	271.8	241.0	241.0	160.0	170.2	136.1	136.1	136.1	169.6
Calls for service	10,440	10,212	12,671	10,802	5,256 (1)	6,438	5,189	4,886	4,886	6,947
Community & Economic Development										
Building Inspections Performed	664	459	370	473	454	398	456	1,188	207	172
Building Permits Issued	75	75	77	63	83	79	80	121	118	75
Dollar Value of Building Permits Issued (e)	\$ 500,000	e \$ 500,000	\$ 663,000	\$ 1,922,000	\$ 3,050,000	\$ 1,836,000	\$ 435,000	\$ 4,644,157	\$ 18,765,867	\$ 1,082,500
Public Services										
Energy Billed (kwh)	116,474,094	118,761,214	113,950,367	103,128,220	107,889,673	110,017,513	108,939,712	104,163,961	106,021,809	104,812,021
Water Pumped (gallons)	484,753,408	479,567,208	437,412,252	360,434,816	338,743,821	288,841,299	311,443,072	292,166,800	290,089,956	263,810,557
Water Treated (gallons)	522,916,000	548,150,000	653,850,000	587,790,000	837,180,000	549,780,000	489,780,000	488,730,000	517,870,000	508,440,000
Expenditures on Major Street const. & preser	233,766	246,552	208,567	321,913	167,097	162,097	134,120	298,409	311,912	368,205
Expenditures on Local Street const. & preser	196,019	254,442	429,463	196,644	236,251	236,251	300,161	293,215	673,732	234,230
Recreation										
Programs Offered	75	73	87	71	80	61	56	55	63	71
Youth Participation in Rec. Activity	6,559	3,845	2,887	3,567	3,529	2,372	2,380	2,521	1,833	1,854
Adult Participation in Rec. Activity	3,027	2,329	3,823	1,865	2,038	2,204	1,850	1,895	1,811	1,619
Senior Participation in Rec. Activity	5,085	4,248	1,951	2,802	3,529	1,321	127	50	55	46
Family Participatiopin in Rec. Activity	1,243	1,189	1,679	1,058	559	1,704	1,705	1,504	1,645	1,747

e = estimated

(1) switch to consolidated dispatch

Source: City of Marshall Finance Department

CITY OF MARSHALL, MICHIGAN

Table E-3

**Capital Asset Statistics by Function/Program
Last 2 Fiscal Years**

Function/Program	2015 *	2014
Police		
Police department building	1	1
Vehicle patrol units	7	7
Fire (1)		
Number of stations serving City	1	1
Fire units serving City:		
Fire engines	2	1
Ladder trucks	1	1
Rescue vehicles	1	1
Brush trucks	1	1
Boats		
Public Works		
City streets:		
Miles of major streets	14.38	14.38
Miles of local streets	25.76	25.70
Miles of Trunkline	16.00	16.00
Miles of sidewalks	34.00	34.00
Number of Street Lights	1375	1375
Sewer:		
Miles of sanitary mains	49.40	49.35
Miles of storm sewers	38.10	38.05
Treatment capacity	2.62/mgd	2.62/mgd
Water:		
Miles of water mains	59.10	59.07
Number of fire hydrants	496.00	496.00
Treatment capacity	3.86/mgd	3.86/mgd
Parks and Recreation		
Parks:		
City	6	6
Skate	1	1
Park acreage	235	235
Play structures	3	2
Pavilions	4	4
Adult Softball Fields	2	2
Youth Softball Fields	2	2
Sand Volleyball Courts	3	3

* This is the second 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.

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.

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.

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.

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 of 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

EXAMPLE

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.

City of Marshall

Capital Improvements Program Schedule
July 1, 2016 through June 30, 2022

<u>Date</u>	<u>Activity</u>
September 17, 2015	Meet with Directors and Department Heads to discuss CIP update process. Distribute materials for actual CIP update.
September 17 – October 9, 2015	Department Heads work on updates to CIP; submit to Finance Department on or before October 9th.
October 9 – October 14, 2015	Preliminary CIP document assembled by Finance Department based on detail submitted by Department heads.
October 15 – October 16, 2015	Preliminary CIP document reviewed by Directors, City Manager and Finance Director.
November 2 – November 6, 2015	Draft CIP distributed to Planning Commission.
November 11, 2015	Planning Commission sets public hearing
November 12 - November 18, 2015	Draft (revised if necessary) CIP document distributed to Planning Commission.
November 25, 2015	Planning Commission holds public hearing on CIP and submits formal recommendation to City Council.
December 7, 2015	Council receives CIP and recommendations by Planning Commission and schedules public hearing for December 21, 2015.
December 21, 2015	City Council holds public hearing on CIP and adopts the CIP.

City of Marshall Capital Improvements Program

This year's Capital Improvements Program (CIP) provides an opportunity for the various stakeholders in the City of Marshall to come together and prepare a plan of the City's capital improvement needs for the next six years. These stakeholders include the City Council, city administration along with department heads, and the citizens of Marshall. While not all of these needs will be met, as resources are scarce, the CIP provides a way to prioritize these needs and allocate resources to best meet the various demands.

What is the Capital Improvements Program?

The CIP is a six-year plan identifying capital projects to be funded over that period. Included in the plan is the year in which the capital item/project will be funded, the duration of the item/project, the source of funding, and the impact, if any, on operational costs once the capital item/project is completed. All items/projects are prioritized as explained later in this section.

What is a Capital Improvements Item/Project?

A capital improvements item/project is defined as a major, non-recurring expenditure that incorporates any of the following:

1. The acquisition of land for a public purpose.
2. Any construction of a new facility including engineering design and other pre-construction costs with an estimated cost in excess of \$5,000.
3. A non-reoccurring rehabilitation or major repair of all or part of a building and its grounds or infrastructure, provided that such costs are more than \$5,000 and the improvement will have a useful life of more than one year.
4. Purchase of major equipment or vehicle valued in excess of \$5,000 with a useful life of more than one year.
5. Major studies requiring the employment of outside professional consultants in excess of \$5,000.
6. Projects funded substantially from the proceeds of a debt obligation.

These factors should be used to determine if a project should be considered as part of the CIP. If there is uncertainty as to whether a project or expenditure should be included in the CIP, please include it and it will be reviewed during the compilation process.

Why develop a Capital Improvements Program?

By developing a CIP, the City of Marshall is showing fiscal planning responsibility. The CIP focuses attention on the long-term issues and implications of these needs, and matches them to financing resources. The CIP demonstrates fiscal responsibility and planning to:

1. City Council
2. Citizens
3. Rating Agencies
4. Municipal Bond Authorities

Further, the CIP facilitates proper planning for economic development in the broadest sense of the term. It helps establish the future plan for growth with regard to infrastructure, utilities, service needs, parks and recreational needs.

What are the benefits of having a Capital Improvements Program?

The benefits of a thorough and well-planned CIP are numerous. First and foremost, the CIP is a planning tool which, as mentioned earlier, provides a mechanism to allocate scarce resources across competing demands. Second, with a “pay-as-you-go” approach to financing capital projects, overall savings can be realized by avoiding interest and other costs associated with issuing debt. Third, the CIP provides an opportunity for the city’s Council, administration, and citizens to come together and prioritize the needs of the community. Finally, the CIP is a budgeting tool. As such, each of the six years of the program provides a snapshot of that year’s potential capital expenditures. Each of these years will be considered individually as that year’s Capital Improvement Budget. Hence, the CIP projects out the capital needs of the city for each budget year.

Who is responsible for the preparation of the CIP?

The key players in the development of the CIP and their respective roles are as follows:

City Council

The City Council has final responsibility of authorizing expenditures of public funds for capital improvement projects. The City Council will be reviewing, conducting public hearings, and adopting the capital improvements program. Once approved, the CIP will be used as a guide for preparing the budget.

City Manager

The City Manager has the responsibility for submitting the proposed CIP to the Planning Commission and City Council for their review. It is the responsibility of the City Manager to review the proposed program as to content, timing, coordination and its affect on the overall fiscal policy and resources of the City.

Finance Department

The Finance Department has the responsibility of coordinating the actual preparation of the proposed CIP. The Director of Finance coordinates and reviews individual department projects and prepares the proposed CIP. This Department is also responsible for providing supporting information regarding the City’s revenue and expenditure capabilities and limitations.

Directors and Department Heads

The Directors and Department Heads have the most knowledge and information concerning the functions and needs of their respective departments. They are responsible for analyzing plans and projects and projecting their costs for inclusion the in the CIP. They are also responsible for providing input and the approval of proposed projects by the various boards and commissions concerned with their activities. Along with information regarding each project, they are responsible for weighing each project and assigning a priority level which designates the project’s criticality.

Citizens of Marshall

The citizens of Marshall have a responsibility to express their concerns and desires as it relates to the CIP by meeting with City Council, staff, and the various boards and advisory committees of the City.

How should projects be prioritized?

This section provides a basis for determining first the significance of a project, and second how the project should be prioritized. Listed below are several criteria to assist in determining the significance of a project:

- relationship to Master Plan For Land Use
- relationship to City Council vision and goals
- relationship to overall community needs
- relationship to other projects
- necessary to fulfill any federal or state legal or administrative requirements
- impact on annual operating and maintenance costs
- relationship to other community plans
- relationship to source and availability of funds
- relationship to overall fiscal policy and capabilities

Based on the significance of each project, the next step involves assigning a priority ranking to each project. The priority rankings are defined below:

- Priority 1: Project cannot be postponed. It is partially completed, meets an emergency situation or the City is committed by contractual arrangement.
- Priority 2: Project is important and should be carried out as scheduled to meet anticipated needs of a current program, replace or repair unsatisfactory facilities, or to maintain the a program at its current level of performance.
- Priority 3: Project is needed, however, the project can wait until funds become available, or other projects are completed.
- Priority 4: Project identified as necessary for operations but cannot yet be recommended for action. Project can safely be deferred beyond the third (3rd) year of the six (6) year projection.

Prior projects already identified in the CIP should be thoroughly reviewed. The document containing the prior projects in the CIP is located in F:/USERS/SHARED/2016-2022 CIP Folder. The file name is CIP Database 2016-2022. There are tabs at the bottom of the file that are specific to your respective departments. You only need to complete the CIP information for your particular department. The Master Database will be updated by Finance. Once submissions are made, the 2015-2016 column (in Green on most tabs) of the CIP Database will be deleted, leaving 2016- 2017 through 2021-2022. Make certain that cost projections and project descriptions are updated for each year, and make priority changes where necessary. Submit your updates electronically (highlighting updates) or manually (print out applicable pages and make hand-written corrections) to Finance, along with new project requests. While the CIP information for FY2016 through FY2021 will need to be updated, the CIP information for FY2022 will need to be newly created. Please note that the deadline is close of business on Friday, October 9, 2015. New projects should be submitted by adding them in the same CIP Database spreadsheet. If you have any questions, please contact the Finance Director.

Ongoing Maintenance Costs

Please pay close attention to quantifying the impact proposed projects will have on operating and maintenance costs including personnel time, equipment, materials and supplies. If a savings will be realized from the project (example: project will reduce chemical costs by \$1,000), this too should be quantified. This information should be included in the "Explanation of Affect on Operations" section of the project record.

Record #	Department (sort with filter)	Project Title	Priority Ranking	Project Narrative/Purpose	2016-2017 Expenditure	2017-2018 Expenditure	2018-2019 Expenditure	2019-2020 Expenditure	2020-2021 Expenditure	2021-2022 Expenditure	City Expenditure	Other Funds or Grant Share	Total Expenditure	
1	Airport	Justification Study for Terminal Building	1	Study to determine needs, general concept, and preliminary cost of a new terminal building	\$1,500	\$0	\$0	\$0	\$0	\$0	\$1,500	\$28,500	\$30,000	
2	Airport	Design Terminal Building	2	The existing terminal building, due to it's age, requires improvements to maintain the use of the building.	\$2,250	\$0	\$0	\$0	\$0	\$0	\$2,250	\$42,750	\$45,000	
3	Airport	Terminal Building Construction	2	The existing terminal building, due to it's age, requires improvements to maintain the use of the building.	\$0	\$0	\$25,847	\$0	\$0	\$0	\$25,847	\$491,094	\$516,941	
4	Airport	Pavement Marking and Crack Sealing	2	Replacement of pavement markings and crack sealing as necessary	\$0	\$1,250	\$0	\$0	\$0	\$0	\$1,250	\$23,750	\$25,000	
5	Airport	Fencing along S. Kalamazoo Ave.	3	Add fencing along the public ROW frontage of S. Kalamazoo Ave.	\$32,000	\$0	\$0	\$0	\$0	\$0	\$32,000		\$32,000	
6	Airport	Purchase Snow Removal Equipment	3	Purchase snow removal equipment for the airport. The airport does not have any dedicated equipment on site for snow removal. This equipment will help airport personnel keep pavements clear of snow and better serve the airport users. Purchase would be for (1) snowblower and (2) plows	\$0	\$0	\$0	\$8,333	\$0	\$0	\$8,333	\$158,333	\$166,666	
7	Airport	Land Acquisition	2	This project is to acquire approximately 29 acres of propoerty in easement. The propoerty is located at the approach end of runway 28 and is needed for approach protection and future development of the RPZ control.	\$0	\$0	\$0	\$0	\$7,500	\$0	\$7,500	\$142,500	\$150,000	
8	Cemetery	Cemetery Water Distribution System	2	Replacing the current water distribution system will eliminate line breaks which will result in reduced water usage as a result of the leaks.	\$45,000	\$0	\$0	\$0	\$0	\$0	\$45,000		\$45,000	
9	Cemetery	Cemetery Road Paving Project	2	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.	\$0	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$60,000		\$60,000	
10	Cemetery	Digitizing cemetery records	3	Cemetery records can be digitized for posterity. An online forum could then be created wherein families can access and add to their history including profiles, pictures, etc. This could help reduce the number of inquiries made to the cemetery sexton.	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$36,000		\$36,000	
11	Cemetery	Cemetery Expansion to Meet Future Demand	3	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.	\$0	\$0	\$0	\$50,000	\$50,000	\$0	\$100,000		\$100,000	
12	City Hall	Exterior Restoration	3	Project will replace loose stones and joints on the façade of City Hall. It will be sealed appropriately to keep building viable.	\$75,000						\$75,000		\$75,000	
13	Dart	Bus Replacement	1	Replacement of busses for local transportation services. Replacement criteria based on age/mileage of vehicle	\$140,000	\$70,000	\$0	\$0	\$71,000	\$0	\$281,000		\$281,000	
14	Downtown Development Authority	Wayfaring signage	3	Installation of directional signs in the downtown	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000		\$50,000	
15	Downtown Development Authority	Parking lot lights	2	Replacement of 47 parking lot poles and lights with 70 LED lights and poles	\$12,500	\$12,500	\$12,500	\$12,500	\$0	\$0	\$50,000		\$50,000	
16	Downtown Development Authority	Market Study	1	Market Study Update for the City of Marshall – including all commercial districts and corridors into the city. This study is an important tool for recruiting new businesses, and providing information to existing businesses for marketing, promotions and business expansion ideas.	\$3,125	\$0	\$0	\$0	\$0	\$0	\$3,125	\$1,875	\$5,000	
17	Downtown Development Authority	Farmers Market Pavilion	4	Construction of a pavilion to provide minimal shelter for Farmers' Market and other community activities. As the demand for "farm to food" and "buying local produce" continues, federal tax dollars are being earmarked for Farmers' Market projects. Staff will monitor the availability of grants for this project, and research potential location(s).	\$5,000	\$35,000	\$0	\$0	\$0	\$0	\$40,000	\$315,000	\$355,000	
18	Downtown Development Authority	Flower Pots	3	Installation of large flower pots	\$7,500	\$0	\$0	\$0	\$0	\$0	\$7,500	\$7,500	\$15,000	
19	Electric	Replace High School Underground exit cables at the South Substation	1	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
20	Electric	Parking lot lights	2	Replacement of 47 parking lot poles and lights with 70 LED lights and poles	\$12,500	\$12,500	\$12,500	\$12,500			\$50,000		\$50,000	
21	Electric	Engine #6 gauge panel replacement	2	The controls for Engine #6 require modernizing from a manual push button/toggle system to a touch screen with graphic display which will simplify the operation of the unit.	\$60,000		\$0	\$0	\$0		\$60,000		\$60,000	
22	Electric	Replace Tie 1 and 2 underground cable	2	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 meet 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.			\$500,000	\$500,000			\$1,000,000		\$1,000,000	
23	Electric	Repair Blockhouse Walls	1	Concrete block walls are crumbling along roof line and are in need of repair.	\$6,000	\$0	\$0	\$0	\$0		\$6,000		\$6,000	
24	Electric	Repair Brick (re-tuck joints & seal)	2	General maintenance of the brick structures. This is a historical site.	\$0	\$40,000	\$40,000		\$0		\$80,000		\$80,000	
25	Electric	Replace Windows	2	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.	\$0	\$95,334	\$0	\$0	\$0		\$95,334		\$95,334	
26	Electric	Replace the underground electric cable exits from the Powerhouse	1	There are eight antiquated three phase underground cable runs from the Powerhouse that are at least 60 years old. These cables are lead covered with oil filled terminations. The normal life expectancy of this type of cabling is 50 years. The underground system in the vicinity of Powerhouse should modernized as it is a critical component of the electric system.	\$150,000	\$500,000	\$500,000				\$1,150,000		\$1,150,000	
27	Electric	Replace the underground electric cable in the Wooded Lane area.	2	The underground electric system in the Wooded Lane area is 35 years old. The normal life expectancy of this type of cable is 35 years. The proposal is to replace the total primary system cable and replace the secondary/service cables on an as needed basis.				\$100,000	\$100,000		\$200,000		\$200,000	

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28	Electric	Relocation of Overhead Electric in South Alley between Jefferson Street and Hamilton Street and Eagle Street to Grand Street to Underground.	3	The relocation of the overhead power lines in the South Alley between Jefferson and Hamilton and Grand and Eagle will complete the project that was started in 2007. This relocation will aid in fire responses and also help to clean up the rear facades of the business downtown.	\$0	\$0	\$0	\$0	\$400,000		\$400,000		\$400,000
29	Electric	Retrofit Breakers in Plant #1 Switchgear	1	The four 2.4/4.16 kv breakers are of a 1940's vintage and are over dutied for fault interrupting capability. The breaker location can be retrofitted with modern breakers that meet fault current requirements. This project is a one breaker per year basis.	\$50,000	\$50,000	\$50,000	\$50,000	\$0		\$200,000		\$200,000
30	Electric	New Brewer St. Electric Substation	1	Engineer, Design and Construct the new Brewer St. 138/12.47kv Substation located just south of I-94. This project relieves overloads on the existing electric system and provides for a second 138kv source in the city which eliminates the total loss of electric service to the city if the existing single source is lost.	\$3,600,000						\$3,600,000		\$3,600,000
31	Electric	Pole Replacement and Line Reconstruction	1	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 Penta 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 conductors (if needed) per year to get the poles in the system more environmentally friendly and safe.	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$480,000		\$480,000
32	Electric	Circuit Reclosers and SCADA Operated Sectionalizing	2	Auto-reclosers are used in coordinated system protection schemes for power distribution circuits. Auto-recloser/sectionalizing switches will make several pre-programmed attempts to re-energize the line unlike one shot fuses which require manual replacement. Strategically placed reclosers will modernize the system protection schemes to reduce customer interruptions. This project is based on the installation of two (2) reclosers per year.		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000		\$250,000
33	Electric	Upgrade Plant #1 House Power Panels	1	Maintain the equipment for safe and efficient operation by upgrading fuse-type panels with newer circuit breaker panels through a 4-year program. Old panels and wiring have been in place for 50+ years and could become a fire hazard.	\$7,500	\$7,500	\$7,500	\$0	\$0		\$22,500		\$22,500
34	Electric	Raceway/Dam Maintenance	2	Maintain the structures for safe & efficient operations to meet FERC mandates/licensing. This is a 5-year maintenance program of the concrete structures.	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000		\$75,000		\$75,000
35	Electric	Pole Inventory and inspection	3	Project will update the GIS by collecting vital information to improve efficiency of the electric department when responding to routine maintenance and emergency responses. Information collected will include size, type, attachments, and condition. Project will also include photographing the poles and labeling them.	\$0	\$0	\$0	\$0	\$20,000	\$20,000	\$40,000		\$40,000
36	Electric	Embankment Project	2	The FERC is requiring that all trees, stumps and root system 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. This budgetary number was created assuming the top eight feet of the embankment would need to be removed and reconstructed.	\$100,000	\$700,000	\$0	\$0			\$800,000		\$800,000
37	Electric	Automated Meter Information Project	3	This system will automate the collection of meter readings and data from a centrally located facility eliminating the need for door to door readings, reduce or eliminate inaccurate readings and flag problems or tampering with a meter. This system will also provide us with an Outage Management System (OMS), pinpointing back to what device (Breaker, Recloser, Fuse) the outage originates from therefore reducing outage response time. The system will be fully functional within existing ESRI map framework and be ready for immediate integration with the proposed "mPower Innovations" AMI/OMS software. The system will capable of using future relevant data sources.	\$0	\$0	\$0	\$0	\$300,000	\$350,000	\$650,000		\$650,000
38	Electric	Sherman Drive/Wright Lane Upgrade	1	The underground electric in this neighborhood originated in the mid 1960's. Underground electric becomes unreliable after 30 years and reaches the end of its life at approximately 30 - 40 years. Due to the age of the infrastructure, it is recommended to replace the existing primary lines.	\$200,000	\$500,000	\$0	\$0	\$0		\$700,000		\$700,000
39	Electric	W. Mich. Ave Overhead to Underground Conversion Aesthetic Improvement	4	Convert overhead the overhead electric system to an underground duct system along west Michigan Ave. This will remove all of the overhead electric lines along and crossing West Michigan Ave.		\$300,000	\$1,000,000	\$1,000,000	\$1,000,000		\$3,300,000		\$3,300,000
40	Electric	Substation Relay Replacement	1	Replace outdated substation relays with new microprocessor based relays. Brings system protection schemes to modern day technology.	\$30,000	\$30,000	\$30,000	\$0	\$0		\$90,000		\$90,000
41	Electric	Circuit Upgrade	2	Partial Conversion of 4kv System to 12kv. This will relieve the heavily loaded 4kv system and reduce line losses.	\$0	\$0	\$0	\$200,000	\$800,000	\$850,000	\$1,850,000		\$1,850,000
42	Electric	Circuit Upgrade	3	Revise and recondition 4kv circuits to provide for a more balanced and reliable system.	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$100,000		\$100,000
43	Electric	Circuit Upgrade	3	Revise and recondition 12kv circuits to provide for a more balanced and reliable system.	\$0	\$0	\$0	\$0	\$165,000	\$113,000	\$278,000		\$278,000
44	Electric	Line Relocation	1	Temporarily relocate three (3) circuits of overhead electric lines at the Marshall Ave. bridge crossing of the Kalamazoo River to facilitate the rehabilitation of the bridge.	\$75,000	\$75,000					\$150,000		\$150,000
45	Electric	Underground Line Relocation	1	Re-route electric underground cables to maintain feed to old State Farm warehouse building due to the demolition of the main State Farm building.	\$100,000						\$100,000		\$100,000
46	Electric	Cost of Service Study	1	Study to determine the various components of costs associated with operating, maintaining and financing of improvements, renewals and replacement of facilities.	\$30,000						\$30,000		\$30,000
47	Fire	Structural Fire Fighting Protective Clothing Purchase	1	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. This CIP should be placed in perpetuity so as to keep up with the ever changing standards and rules for protective clothing.	\$11,400	\$11,400	\$0	\$0	\$11,400	\$11,400	\$45,600	\$2,400	\$48,000

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48	Fire	Personal Alert Safety System (P.A.S.S. Device) Replacement	2	Comply with manufacturer's recommendation and MIOSHA standards.	\$0	\$12,500	\$0	\$0	\$0	\$0	\$12,500		\$12,500
49	Fire	Knox Box	3	Allows fire department to have one single key to enter buildings. Boxes will be installed in each fire vehicle.	\$9,200	\$0	\$0	\$0	\$0	\$0	\$9,200		\$9,200
50	Fire	Power Tools	4	Power saws, chain saws, rescue saws, positive pressure fans. Current equipment does not meet minimum requirements	\$0	\$0	\$0	\$0	\$9,000	\$0	\$9,000		\$9,000
51	Fire	SCBA Gear	2	Our current self contained breathing apparatus are out of compliance. Parts are no longer available. This will become a priority 1 in 17-18	\$0	\$151,000	\$0	\$0	\$0	\$0	\$151,000		\$151,000
52	Fire	Thermal Imaging Camera	1	Thermal Imaging Cameras are needed to find possible fire in confined or obstructed areas. This included inside walls, chimney, etc...	\$9,000	\$0	\$0	\$0	\$0	\$0	\$9,000		\$9,000
53	Fire	Confined Space Rope	4	Used to tie off officers during SAR and for hoisting material to other floors in buildings and onto the roofs.	\$0	\$0	\$0	\$0	\$7,500	\$0	\$7,500		\$7,500
54	Fire	Fire Hose	2	Current hose is out of date for industry standard. It is currently allowed for 20 years. Our hose will need to be relaced in sections.	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000		\$5,000
55	Fire	Hose Tester	3	Current tester is beginning to need repairs and should be replaced in the next 3 years if possible	\$0	\$5,100	\$0	\$0	\$0	\$0	\$5,100		\$5,100
56	Fire	Hose Washer	3	Used to maintain and clean hose after use. This allows the life of the hose to be extended and reduce costs over time	\$0	\$0	\$14,000	\$0	\$0	\$0	\$14,000		\$14,000
57	Fire	Pagers	1	VHF Radios, pagers and base	\$5,000	\$0	\$5,000	\$0	\$0	\$0	\$10,000		\$10,000
58	Fire	Rescue Tools	1	New hydraulics on new pumper warrants new equipment which will be compatible with surrounding Townships rescue vehicles.	\$8,700	\$0	\$0	\$0	\$0	\$0	\$8,700		\$8,700
59	Local Development Finance Authority	Watermain Loop	3	Construction of a 12" water main from Woolley Drive & Kalamazoo Ave southward to the Brooks, then east to the Pratt Avenue cul de sac	\$0	\$0	\$624,000	\$0	\$0	\$0	\$624,000		\$624,000
60	Local Development Finance Authority	Oliver Drive Extension	3	Infrastructure installation to extend Oliver Street to the Udell property	\$0	\$400,000	\$0	\$0	\$0	\$0	\$400,000		\$400,000
61	Marshall House	Apartment Remodeling - 10 Units/Year	3	Remove old and replace with new cabinets, countertops and floor coverings with vinyl base. Current items from original construction in 1979.	\$0	\$200,000	\$0	\$200,000	\$200,000	\$200,000	\$600,000		\$600,000
62	Marshall House	Annual Vacancy Maintenance	1	Carpeting, painting, vinyl and (4) ADA tub replacements when units become vacant.	\$13,250	\$13,250	\$13,250	\$13,250	\$13,250	\$13,250	\$66,250		\$66,250
63	Marshall House	Elevator Rehab	1	Complete elevator replacement	\$300,000						\$300,000		\$300,000
64	Marshall House	Resurface and Seal Parking Lot	2	Remove 1 1/2" of asphalt and pave new 1 1/2" layer of asphalt with 5 year seal coat and striping (43340 sq ft).	\$0	\$0	\$65,000				\$65,000		\$65,000
65	Marshall House	Curb Replacement	2	Estimate replacing 20% of curbing	\$0	\$0	\$42,000	\$0	\$0	\$0	\$42,000		\$42,000
66	Marshall House	Phase 2 of Fire Board and Alarm System. Add Alarm Notifications to each unit	1	Replacement of entire fire panel system	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000	\$150,000
67	Marshall House	Landscaping	2	Removal of old landscape stone and fabric, remove vegetation, and prune existing bushes and trees. Areas of concentration are islands in parking lot, garage bed, and perimeter of the building.	\$21,500	\$0	\$0	\$0	\$0	\$0	\$21,500		\$21,500
68	Marshall House	Sidewalk Replacement	2	Allowance for replacement of deteriorated concrete sidewalk (10% replacement)	\$9,800	\$9,800	\$9,800	\$9,800	\$9,800	\$9,800	\$58,800		\$58,800
69	Marshall House	Public Restrooms	2	Upgrade the public restrooms to ADA compliant status	\$0	\$0	\$15,000	\$0	\$0	\$0	\$15,000		\$15,000
70	Marshall House	Office Remodel	2	Upgrade the office to ADA compliant status	\$40,000	\$0	\$0	\$0	\$0	\$0	\$40,000		\$40,000
71	Marshall House	Air Conditioners	2	Purchase 85 new A/C units to provide A/C for all tenants	\$18,063	\$18,063	\$0	\$0	\$0	\$0	\$36,126		\$36,126
72	Marshall House	Window Repair/Water Infiltration	1	Replace and Repair the flashing of nine (9) apartment windows	\$0	\$40,000	\$40,000	\$0	\$0	\$0	\$80,000		\$80,000
73	Marshall House	Sign Refurbishing	4	Refurbish property sign w/new landscaping and electric for illuminating sign	\$0	\$0	\$32,400	\$0	\$0	\$0	\$32,400		\$32,400
74	Marshall House	Curb Replacement	2	Estimate replacing 20% of curbing	\$0	\$0	\$42,000	\$0	\$0	\$0	\$42,000		\$42,000
75	Marshall House	Gazebo Refurbishing	2	Refurbish gazebo, replace roof & add electric with lighting	\$0	\$17,750	\$0	\$0	\$0	\$0	\$17,750		\$17,750
76	Marshall House	Ceiling Tiles	4	Replace suspended ceiling tiles and lighting fixtures in common areas	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000		\$50,000
77	Marshall House	Hallway Flooring	2	Replace the flooring in hallways and elevator lobby area	247 \$9,500	\$9,500	\$9,500	\$9,500	\$0	\$0	\$38,000		\$38,000

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78	Marshall House	Heating System Flush	2	Flush the sediment from the heating lines per floor	\$27,972	\$27,972	\$27,972	\$27,972	\$0	\$0	\$111,888		\$111,888
79	Marshall House	Intercom Replacement	4	Replace intercom system	\$0	\$27,500	\$0	\$0	\$0	\$0	\$27,500		\$27,500
80	Marshall House	Replace Steel Entrance Service Doors	2	They are the original doors of the facility and have long outlived their expected life.	\$19,800	\$0	\$0	\$0	\$0	\$0	\$19,800		\$19,800
81	Marshall House	Exterior Brick Power Cleaned, Joints Re-tucked	2	The re-sealing of the brick is the minimal amount of maintenance required to prevent further water infiltration into interior of apartments causing further damage.	\$0	\$39,840	\$0	\$0	\$0	\$0	\$39,840		\$39,840
82	Marshall House	Brick Wall Tuck Point (Wall in receiving driveway)	1	Repair mortar deterioration in brick wall	\$5,000	\$0	\$0	\$0	\$0	\$0	\$5,000		\$5,000
83	Marshall House	Renovation of Salon	4	The salon and its equipment have long outlived its estimated useful lifespan.	\$0	\$0	\$6,000	\$0	\$0	\$0	\$6,000		\$6,000
84	Marshall House	Glass replacement in apartment windows	1	Apartment windows have condensation trapped between the panes of glass per/50 panes	\$6,903	\$6,903	\$0	\$0	\$0	\$0	\$13,806		\$13,806
85	Marshall House	Access Panel Purchase and Installation	1	Install panels in corridors to give access to the buildings plumbing system	\$8,113	\$0	\$0	\$0	\$0	\$0	\$8,113		\$8,113
86	Marshall House	Replace Water Softeners	2	The water softeners will be exceeding their useful lifespan in fifteen years and will need to be replaced.	\$0	\$8,600	\$0	\$0	\$0	\$0	\$8,600		\$8,600
87	Marshall House	Four Season Windows for Patio	2	To provide 4 season windows on the patio area so residents may enjoy more of the outdoor type setting.	\$3,000	\$3,000	\$3,000	\$3,000			\$12,000		\$12,000
88	Motor Pool	Roof Replacement and Building Upgrades	1	The roof has been inspected to determine the cost to fix the leaks. Because of the style of roof (nails are exposed and fixed so roof cannot expand and contract) repairs would be of little effect. \$10,000 would pay for an architect to inspect the building and form a plan for roof, sidewall repairs, infra-red heating design and insulation. \$200,000 should cover repairs based on a preliminary estimate of \$110,000 to replace the roof.	\$235,000	\$0	\$0	\$0	\$0		\$235,000		\$235,000
89	Motor Pool	2017 Purchases	2	2 pickups (electric), brush chipper (dpw), zero turn (cemetery), gator (rec), 2 cruisers (police)	\$186,500	\$0	\$0	\$0	\$0		\$186,500		\$186,500
90	Motor Pool	2018 Purchases	2	WW Pickup, pwhouse Pickup, dpw plow truck, dpw 1-ton dump, cruiser, lease for elec digger derrick, dpw bucket, dpw salt truck, dpw vactor, dpw loader.	\$0	\$271,000	\$0	\$0	\$0		\$271,000		\$271,000
91	Motor Pool	2019 Purchases	2	MP Pickup, cem 2 zero turns, police 2 cruisers, rental payment \$106,000	\$0	\$0	\$105,500	\$0	\$0		\$105,500		\$105,500
92	Motor Pool	2020 Purchases	2	Equipment Replacement TBD	\$0	\$0	\$0	\$95,000	\$0		\$95,000		\$95,000
93	Motor Pool	2020 Purchases	2	Equipment Replacement TBD	\$0	\$0	\$0	\$0	\$209,000		\$209,000		\$209,000
94	Motor Pool	2021 Purchases	2	Equipment Replacement TBD	\$0	\$0	\$0	\$0	\$0	\$144,000	\$144,000		\$144,000
95	Parks	Shearman Park Development	1	Site Leveling and Sidewalk	\$41,750	\$0	\$0	\$0	\$0		\$41,750	\$41,750	\$83,500
96	Parks	Shearman Park Development	1	New Pavilion Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000	\$30,000
97	Parks	Brooks Nature Park 16 x 20 Shelter	3	This will be an area for those using the park to take refuge during adverse weather conditions. It will be open on four sides. This will be located near the front entrance of the Nature Area.	\$0	\$0	\$0	\$10,000	\$0		\$10,000		\$10,000
98	Parks	Phase V Riverwalk Design / Construction	3	Design and construction of the next phase of Kalamazoo Riverwalk extending from Kalamazoo Ave. westerly to Pearl St. sub-station area.	\$0	\$0	\$0	\$37,500	\$375,000		\$412,500	\$1,237,500	\$1,650,000
99	Parks	Playground Ground Cover replacement	2	As suggested by the recent playground inspection new mulch should be install in all play structures throughout the city. Mulch needs to be replaced every 5 years.	\$10,000	\$0	\$0	\$0	\$0	\$10,000	\$20,000		\$20,000
100	Parks	Poured in Place Rubber Surface	1	The existing rubber flooring inside Kids Kingdom is original to the construction and is missing in many areas.	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000		\$30,000
101	Parks	Improve Park Signage	2	Improve/Replace park signage	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000		\$15,000
102	Parks	Riverwalk tree clearance	1	Riverwalk has been experincing some damage due to trees for the past few years. Project will safely remove any tree that may damage the riverwalk and raise the canopy.	\$10,000	\$10,000	\$10,000	\$0	\$0		\$30,000		\$30,000
103	Parks	Ice skate rink and warming house	4	Design and build a permanent winter/summer skate park complete with warming house, rentals, and concessions.	\$0	\$35,000	\$250,000	\$150,000	\$25,000	\$25,000	\$485,000		\$485,000
104	Parks	Ketchum Park Overall Project	2	This large scope park improvement project includes looped walking/biking trails, an interpretive overlook for the previous mill area, overlooks with benches & picnic tables along the trail, a picnic pavilion, and a pedestrian bridge providing a new connection/access point to the northeast corner of the park (costs are for the entire overall project)	\$0	\$1,189,390	\$0	\$0	\$0	\$0	\$1,189,390	\$300,000	\$1,489,390
105	Parks	Ketchum Park Sub Project #1	2	Main Park Overlook Structure and Bank Restoration (This is the match portion of the larger project, not in addition to the overall costs.)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$100,000
106	Parks	Ketchum Park Sub Project #2	2	Main Overlook Seating Area & Main Overlook Design/Engineering (This is the match portion of the larger project, not in addition to the overall costs.)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000
107	Parks	Ketchum Park Sub Project #3	2	Main Overlook retaining wall and interpretive sign (This is the match portion of the larger project, not in addition to the overall costs.)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$20,000
108	Parks	City entry sign repainting	2	Decorative signs along the major entry routes into the city are in need of being repainted	\$0	\$0	\$25,000	\$0	\$0		\$25,000		\$25,000
109	Planning & Zoning	Non-Motorized Plan	2	Consultant will assist City in adding an additional chapter to the Master Plan for a Non-Motorized Plan.	14,000	0	0	0	0		\$14,000		\$14,000

Record #	Department (sort with filter)	Project Title	Priority Ranking	Project Narrative/Purpose	2016-2017 Expenditure	2017-2018 Expenditure	2018-2019 Expenditure	2019-2020 Expenditure	2020-2021 Expenditure	2021-2022 Expenditure	City Expenditure	Other Funds or Grant Share	Total Expenditure
110	Police	Protective Vests	3	Protective armor vests are worn by all personnel wearing a uniform. It is a contractual agreement that the City of Marshall provide the vests. It is also an industry standard to provide and wear the protective armor.	\$0	\$0	\$0	\$5,000	\$5,000	\$0	\$10,000	\$9,500	\$19,500
111	Police	Police Vehicle Change-over	1	To purchase all new equipment other than radios for the new vehicles beginning in 2011. This is due to the crown Victoria no longer be produced, therefore a new design vehicle will be utilized. This will not allow the current equipment to change-over to the new design.	\$13,000	\$6,300	\$6,500	\$6,500	\$6,500	\$0	\$38,800		\$38,800
112	Police	Police Vehicle Video Equipment	3	Patrol car cameras are used daily by this agency. We utilize the cameras to document crimes, actions by offenders, and officers. The Marshall Police Department has a policy and Procedure stating that while on patrol the car video has to be on and functioning. The audio must be engage whenever contact with the public is made. The cameras are an asset to the City of Marshall as it reduces liability and also aids in conviction of crimes.	\$0	\$0	\$6,000	\$6,000	\$6,000	\$0	\$18,000	\$4,000	\$22,000
113	Police	Toughbook H2 Tablet	1	Patrol car computers are used daily by this agency. We utilize the computers to document crimes, actions by offenders, officers, dispatch communications, GPS functions and officer safety. The Marshall Police Dept has a policy and procedure stating that while on patrol the computer has to be on and functioning. The computers are an asset to the City of Marshall as it reduces liability ad also aids in patrol operations.	\$0	\$5,800	\$5,800	\$0	\$0	\$6,000	\$17,600	\$1,000	\$18,600
114	Police	Tasers	2	Current Tasers are no longer manufactured and replacement will be required within 2 years.	\$0	\$8,500	\$0	\$0	\$0	\$0	\$8,500		\$8,500
115	Police	Purchase Three AEDs	1	Currently officers are trained to use AED to rescue heart attack victim but no equipment to use.	\$8,500	\$0	\$0	\$0	\$0	\$0	\$8,500		\$8,500
116	Police	Handguns	2	Change over to new handguns. Current weapons are aging and will need to be replaced in FY16-17. Estimate is for 17 Handguns.	\$7,500	\$0	\$0	\$0	\$0	\$0	\$7,500		\$7,500
117	PSB Operations	PSB Mill and Pave Asphalt Parking Lot. Add Electronic Gate to North Entrance	2	Parking lot is deteriorating due to heavy vehicles (garbage trucks, line trucks, delivery trucks, etc.) using the main parking lot to access the delivery doors and refuse sites. The parking lot was not designed for this kind of use. After paving, heavy traffic will be re-routed to the north side of the building.	\$0	\$0	\$140,000	\$0	\$0	\$0	\$140,000		\$140,000
118	PSB Operations	Remove and Replace Floor Covering	3	Carpet is showing wear throughout the office portion of the Public Service Building.	\$0	\$140,000	\$0	\$0	\$0	\$0	\$140,000		\$140,000
119	Recreation	Replacement of Athletic Field Light System	2	The current lights on diamond #1 & #2 are approaching the end of their expected life. The entire system should be replaced.	\$0	\$345,000	\$0				\$345,000		\$345,000
120	Recreation	Dug Outs	4	To complete recent renovations to Athletic Field, dug outs for diamonds #1 & #2 can provide additional safety and protection to players, add a professional element to the facility and will be visually pleasing which may help expand programming.	\$0	\$0	\$0		\$30,000		\$30,000		\$30,000
121	Recreation	Seal Coating Athletic Field Parking Lot & Pathways. Striping of Parking Lot	2	Seal Coating Athletic Field Parking Lot & Pathways is considered routine maintenance. Seal Coated Sept. 2013.	\$10,000	\$0	\$0				\$10,000		\$10,000
122	Recreation	Roofing - Athletic Field Concession/Restroom Building	4	Replacement of shingles on Concession/Restroom Building.	\$0	\$0	\$11,500				\$11,500		\$11,500
123	Recreation	Outdoor Basketball Courts	3	This project will encompass a new full size outdoor basketball court on the south side of the Athletic Field. This will include excavating & leveling, base, blacktop courts, (2) hoops, nets and striping court lines.	\$20,000	\$0	\$0				\$20,000		\$20,000
124	Recreation	Additional Pavilion at the Athletic Fields	4	The Athletic Fields are used not only by Department sponsored activities but rentals and community use as well. A pavilion in-between the outfields of diamond #3 & #4 would provide an additional picnic area.	\$0	\$0	\$10,000				\$10,000		\$10,000
125	Recreation	Dug-Outs, Diamond #3 & #4	3	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	\$14,400	\$14,400			\$28,800		\$28,800
126	Recreation	Replace Retaining Wall Diamond #3	2	Replace Retaining Wall On Diamond #3 Located Behind The Backstop. Current Wall Is In Disrepair And Can Be Considered A Safety Concern. New Wall Will Be Designed To Accommodate A 6-8' Pathway Behind Backstop Allowing Accessibility To The Third Base Bench Area.	\$28,750	\$0	\$0	\$0	\$0		\$28,750		\$28,750
127	Recreation	Replace Backstop Diamond #3	2	Replace Current Backstop On Diamond #3. After Repair Attempts Backstop Continues To Be Unsatisfactory And At Times Interfere With Play.	\$8,050	\$0	\$0	\$0	\$0		\$8,050		\$8,050
128	Recreation	Asphalt Pathway	3	Construct Asphalt Walking Pathway Behind Backstop of Diamond #3 Connecting to Pathway on the South, Along First Base Side of Field.	\$0	\$0	\$0	\$5,000	\$0		\$5,000		\$5,000
129	Recreation	Asphalt Pathway	3	Construct Asphalt Walking Pathway From Sand Volleyball Courts Connecting To Current Pathway West Of Diamond #2	\$8,600	\$0	\$0	\$0	\$0		\$8,600		\$8,600
130	Recreation	Construct Retaining Wall & Asphalt Pathway	3	Construct a Retaining Wall Just South of Diamond #2 Along First Base Side of Field. New Retaining Wall Will be Designed to Accommodate a 6-8' Pathway in Same Area.	\$0	\$28,750	\$0	\$0	\$0		\$28,750		\$28,750
131	Recreation	Asphalt Pathway	3	Construct Asphalt Walking Pathway From Parking Lot South, Inbetween Diamond #1 & #2. Construct Asphalt Walking Pathway Behind Scoreshed of Diamond #2 Connecting to Pathways Already in Place.	\$0	\$11,000	\$0	\$0	\$0		\$11,000		\$11,000
132	Recreation	Asphalt Pathway	4	Construct Asphalt Walking Pathway From Diamond #1 South, Along 3rd Base Side of Field. Construct Asphalt Walking Pathway Behind Scoreshed of Diamond #1. Both Projects Will Connect to Pathways Already in Place	\$0	\$0	\$9,800	\$0	\$0		\$9,800		\$9,800
133	Recreation	Feasibility Study	4	Study to Explore the Feasibility of a City Owned/Operated Recreation Center.	\$0	\$0	\$0	\$57,500	\$0		\$57,500		\$57,500
134	Recreation	Asphalt Pathway	4	Construct Asphalt Walking Pathway Behind Scoreshed of Diamond #4. This Will Connect to Pathway on the North, 3rd Base Side of the Field.	\$0	\$0	\$0	\$0	\$5,000		\$5,000		\$5,000

Record #	Department (sort with filter)	Project Title	Priority Ranking	Project Narrative/Purpose	2016-2017 Expenditure	2017-2018 Expenditure	2018-2019 Expenditure	2019-2020 Expenditure	2020-2021 Expenditure	2021-2022 Expenditure	City Expenditure	Other Funds or Grant Share	Total Expenditure
135	Recreation	Purchase Copier/Printer	4	The TASKALFA 300CT (Copier/Printer) Currently in Use Was Purchased Nov. 2010 With a Life Expectancy of 10 Yrs.	\$0	\$0	\$0	\$0	\$11,500		\$11,500		\$11,500
136	Recreation	Purchase Play Equipment	4	Install Play Equipment at the Athletic Field Along 3rd Base Side of Diamond #1.	\$0	\$0	\$0	\$0	\$40,250		\$40,250		\$40,250
137	Streets	Sidewalk Installation	1	Repair of miscellaneous unsafe sidewalk sections around the City.	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$90,000		\$90,000
138	Streets	New Sidewalk Installation on Montgomery adjacent to Kids Kingdom	1	Install sidewalk from S. Marshall Ave to east edge of Ketchum Park, in conjunction with the DNR Trust Fund Grant as an in-kind service and match for the grant.	\$0	\$26,000	\$0	\$0	\$0	\$0	\$26,000		\$26,000
139	Streets	S. Kalamazoo between Spruce St. & Page St. (west side only)	1	New sidewalk to replace the existing sidewalk in disrepair.	\$10,000	\$0	\$0	\$0	\$0	\$0	\$10,000		\$10,000
140	Streets	N. Brewer St. btwn North Dr. to MRLEC (east side only)	2	New sidewalk between North Dr. and the MRLEC building. This will require some retaining walls and tree trimming due to elevation issues	\$46,000	\$0	\$0	\$0	\$0	\$0	\$46,000		\$46,000
141	Streets	Bridge Replacement-Monroe Street @ Rice Creek	2	Replacing of 100 year-old structure utilizing match from MDOT grant.	\$0	\$0	\$0	\$159,000	\$0		\$159,000	\$1,150,000	\$1,309,000
142	Streets	Bridge Replacement Design - Marshall Ave @ Kalamazoo River	2	Engineering Construction Assistance due to MDOT Grant Driven Project	\$50,000	\$0	\$0	\$0	\$0		\$50,000		\$50,000
143	Streets	Bridge Replacement-Marshall Ave @ Kalamazoo River	2	Construction of 100 year-old structure utilizing match from MDOT grant.	\$126,500	\$0	\$0	\$0	\$0		\$126,500	\$2,403,500	\$2,530,000
144	Streets	New Sidewalk Installation	3	Sidewalks include Michigan Avenue, North Drive from Madison to Marshall Avenue, Pearl from Kalamazoo to Riverwalk Access, Forest Street, O'Keefe, and Woodruff Drives, Sherman from Pristanchia to Verona Road, Hobart from Kalamazoo to Brewer East Drive from Forest to Mann, Prospect where missing, Greenfield from Verona to Michigan, Birch and Mulberry where missing.	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000		\$150,000		\$150,000
145	Streets	Street Sign Replacement	2	Signs will be replaced by City crews one quadrant per year. Street signs will begin to be replaced in the fifth year	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000		\$70,000		\$70,000
146	Streets	Barricade Replacement	2	Replacement of traffic barricades and cones that are used for special events, maintenance, and construction.	\$0	\$5,000	\$0	\$0	\$0		\$5,000		\$5,000

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.

City of Marshall - Organization Chart

Proposed 3/18/16

