



**CITY COUNCIL  
WORK SESSION AGENDA  
Monday, November 18, 2013  
6:00 PM – 6:45 PM  
City Hall**

**A. Shearman Park Design Concept**

Carl Fedders will present the design concepts for the proposed Shearman Park.

**B. 2013 Road Report**

Carl Fedders will present the 2013 Road Report.

**C. Other items**

**D. Future Work Sessions**

None planned.

**E. Future topics**

323 W. Michigan Ave.

Marshall, MI 49068

**p** 269.781.5183

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**cityofmarshall.com**



# MARSHALL CITY COUNCIL AGENDA

MONDAY – 7:00 P.M.

November 18, 2013

- 1) CALL TO ORDER
- 2) ROLL CALL
- 3) INVOCATION- Kris Tarkiewicz, Family Bible Church
- 4) PLEDGE OF ALLEGIANCE
- 5) APPROVAL OF AGENDA – Items can be added or deleted from the Agenda by Council action.
- 6) PUBLIC COMMENT ON AGENDA ITEMS – Persons addressing Council are required to give their name and address for the record when called upon by the Mayor. Members of the public shall be limited to speaking for a maximum of five (5) minutes on any agenda item.
- 7) CONSENT AGENDA

**A. Set Public Hearing – Water and Sewer Rate Ordinance Amendment P. 4**

City Council will consider the recommendation to schedule a public hearing for Tuesday, December 3, 2013 to hear public comment on the proposed amendment to Chapter 53: Rates of the Marshall Code of Ordinances.

**B. Set Public Hearing – Chapter 91: Parks and Recreation P. 10**

City Council will consider the recommendation to schedule a public hearing for Tuesday, December 3, 2013 to hear public comment on the proposed amendment to Chapter 91: Parks and Recreation, Section 91.05.

**C. Set Public Hearing – Repeal Ordinance 130.01: Begging P. 13**

City Council will consider the recommendation to schedule a public hearing for Tuesday, December 3, 2013 to hear public comment on repealing Chapter 130: General Provisions, Section 130.01: Begging.

**D. City Council Minutes P. 16**

Work Session..... Monday, November 4, 2013

Regular Session..... Monday, November 4, 2013

**E. City Bills P. 24**

Regular Purchases ..... \$ 172,783.38

Weekly Purchases –11/1/13..... \$ 41,009.90

Weekly Purchases –11/8/13..... \$ 42,610.96

**Total ..... \$ 256,404.24**

**8) PRESENTATIONS AND RECOGNITIONS**

**9) INFORMATIONAL ITEMS**

**10) PUBLIC HEARINGS & SUBSEQUENT COUNCIL ACTION**

**A. Approval of City Hall Renovation Bid, Acquisition of East Michigan Avenue Fire Station Site, Additional Architectural Fees for Fire Station, and Retainage of Construction Manager for Fire Station P. 29**

City Council will consider the recommendation to:

**Mayor:**

James Dyer

**Council Members:**

Ward 1 - David Revore

Ward 2 - Nick Metzger

Ward 3 - Brent Williams

Ward 4 - Jack Reed

Ward 5 - Jody Mankerian

At-Large - Kathy Miller



- accept the bid from Beckering Construction of Grand Rapids in the amount of \$320,690 for the City Hall Renovations project
- approve the purchase of a parcel from Golden Rule LLC on East Michigan Avenue for the Fire Station in the amount of \$25,000
- approve additional architectural fees for C2AE for a total contract amount of \$420,621 for City Hall Renovations, public restrooms, and the East Michigan Avenue Fire Station projects
- approve the amendment to the Clark Construction Company construction management contract for an additional \$149,293 to provide for the Fire Station.

**B. Income Tax Study Proposal P. 42**

City Council will consider the recommendation to approve the proposal with Municipal Analytics for a City Income Tax Feasibility Study in an amount not to exceed \$18,775.

**C. 1<sup>st</sup> Quarter Investment Portfolio Report P. 77**

City Council will consider the recommendation to accept the 1<sup>st</sup> Quarter Investment Portfolio Report as presented.

**D. 1<sup>st</sup> Quarter Financial Report P. 79**

City Council will consider the recommendation to accept the 1<sup>st</sup> Quarter Financial Report as presented.

**11) OLD BUSINESS**

**12) REPORTS AND RECOMMENDATIONS**

**13) APPOINTMENTS / ELECTIONS**

**14) PUBLIC COMMENT ON NON-AGENDA ITEMS**

Persons addressing Council are required to give their name and address for the record when called upon by the Mayor. Members of the public shall be limited to speaking for a maximum of five (5) minutes on any item not on the agenda.

**15) COUNCIL AND MANAGER COMMUNICATIONS**

**16) ADJOURNMENT**

Respectfully submitted,

Tom Tarkiewicz  
City Manager

November 18, 2013

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ADMINISTRATIVE REPORT
NOVEMBER 18, 2013 - CITY COUNCIL MEETING

REPORT TO: Honorable Mayor and City Council
FROM: Carl Fedders, Director of Public Services
Tom Tarkiewicz, City Manager
SUBJECT: Water and Sewer Rate Ordinance Amendment - Establishment of a Public Hearing

BACKGROUND: The City of Marshall contracted with Municipal Analytics to conduct an analysis on the water and sewer rates. As a result of that analysis, the attached amendment to the ordinance is recommended. These recommended changes are being proposed in three separate stages with effective dates of January 1, 2014, January 1, 2015, and January 1, 2016.

It is requested that City Council schedule a public hearing for December 3, 2013 to hear public comments on the proposed amendments.

The impacts of these changes have been summarized below for a large residential customer, a commercial customer who has a dishwashing operation, and industrial customer using 50,000 cft of water:

January 2014

Table with 2 columns: Customer Type and Percentage. Residential (1,000 cft per month) 1.5%, Commercial (30,000 cft per month) 2.1%, Industrial (50,000 cft per month) 1.8%

January 2015

Table with 2 columns: Customer Type and Percentage. Residential (1,000 cft per month) 1.8%, Commercial (30,000 cft per month) 2.3%, Industrial (50,000 cft per month) 3.2%

January 2016

Table with 2 columns: Customer Type and Percentage. Residential (1,000 cft per month) 2.3%, Commercial (30,000 cft per month) 2.3%, Industrial (50,000 cft per month) 3.1%

RECOMMENDATION: It is recommended that the City Council establish a public hearing for December 3, 2013 to amend Chapter 53 Rates, of the City of Marshall Code of Ordinances.

FISCAL EFFECTS: The proposed FY 2014, FY 2015 and FY 2016 Water rates will increase expected revenue by \$19,500, \$42,000 and \$60,000, respectively. The proposed FY 2014, FY 2015 and FY 2016 Wastewater rates will increase the expected revenue by \$7,500, \$24,000 and \$16,000, respectively.

ALTERNATIVES: As suggested by the Council.

Respectfully submitted,

Handwritten signature of Carl Fedders

Carl Fedders
Director of Public Services

Handwritten signature of Tom Tarkiewicz

Tom Tarkiewicz
City Manager

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**CITY OF MARSHALL  
ORDINANCE 2013-\_\_**

AN ORDINANCE TO AMEND CITY OF MARSHALL CODE §53 RATES OF THE MARSHALL CITY CODE OF ORDINANCES.

THE CITY OF MARSHALL ORDAINS:

**Section 1.** That the Marshall City Code §53 be amended as follows:

**CHAPTER 53: RATES**

**§ 53.01 WATER RATES.**

(A) All metered water shall be charged to a two-part rate consisting of a readiness to serve charge plus a commodity charge.

(B) Water Readiness to Serve Charge shall be billed by meter size. The effective rates are included in the table below:

Meter Size	Readiness to Serve Charge As of: January 1, 2014	Readiness to Serve Charge As of: January 1, 2015	Readiness to Serve Charge As of: January 1, 2016
1" or smaller	\$ 18.12	\$ 18.27	\$ 18.68
1.5"	\$ 48.00	\$ 48.00	\$ 48.00
2"	\$ 86.50	\$ 86.50	\$ 86.50
3"	\$ 195.00	\$ 195.00	\$ 195.00
4"	\$ 365.00	\$ 365.00	\$ 365.00
6"	\$ 785.00	\$ 785.00	\$ 785.00

(1) The Readiness to Serve Charge outside the corporate limits of the City of Marshall shall be 200% of the rate as established for use within the corporate limits of the City of Marshall, Michigan.

(2) When a battery of more than one meter is used in the place of a large single meter, then the readiness to serve charge shall be the charge of the single sized meter times the number of meters composing the battery.

(3) The "Readiness to Serve Charge" covers the cost necessary to keep the Water Works in good operating condition, and other fixed costs as designated by Council and is the amount of the minimum bill.

(C) Water Commodity Charges shall be based on actual consumption. The effective rates are included in the table below:

Cubic Foot		Commodity Charges As of: January 1, 2014 (per 100cft)	Commodity Charges As of: January 1, 2015 (per 100cft)	Commodity Charges As of: January 1, 2016 (per 100cft)
Up to	3,000	\$ 2.2200	\$ 2.3000	\$ 2.4200
Next	12,000	\$ 1.7800	\$ 1.8400	\$ 1.9400
Beyond	15,000	\$ 1.3300	\$ 1.3800	\$ 1.4500

(I) Commodity Charge outside the corporate limits of the City of Marshall shall be: 200% of the rate as established for use within the corporate limits of the City of Marshall, Michigan.

(D) Automatic sprinkler services or hose connections for fire protection services only will be charge the following rates:

Connection Size	Charge per Annum
6" or smaller	\$120
8"	\$220
10"	\$340
12"	\$500

(E) The City may provide a fire hydrant connection for Circuses, Tent Shows, Carnivals, Exhibitions, and for Construction purposes. Fees and charges shall be established by resolution. The Meter Security Deposit will be returned when the hydrant meter is returned without damage. Any loss or damage to the reducing connection, valve, hydrant, meter or operating wrench will be charged to the person making application for the use of the hydrant. On large construction projects, the Water Department may require the setting of an appropriate meter and to charge for water and service as for regular service supply.

(F) All service taps to water mains shall be made by the Water Department except when approved by the Water Superintendent. The charge for the water main tapping shall be paid by the customer and shall include all materials, equipment, and contracted costs incurred by the City.

(G) The City may provide meter testing. The meter testing fees shall be established by resolution. If, after testing, the meter is found to be in error above allowable percent, which is two percent (2%) plus or minus, then the amount deposited will be refunded, but if the water meter is found to be registering within the test limits, then the amount deposited will be retained to cover the cost of the testing.

(H) A turn-on fee for the restoration of service during business hours or after business hours will be charged to a customer in order to reconnect his service if service has been interrupted. A turn-on fee shall be established by resolution.

(I) Anyone seeking to make a connection to any public water main within the City of Marshall shall first obtain a permit to make such connection from the offices of the City of Marshall. Prior to the issuance of said permit, the applicant must pay to the City a Water Connection Fee representing the cost of construction of that portion of the City-wide water system attributable to the proportionate benefit to be received by the applicant's property.

(I) The Water Connection Fee shall be based on a unit factor system wherein each single-family residence shall be classified as one unit. Other occupational uses shall be charged on multiples of units as may be determined by resolution of the City Council from time to time. Said units and multiples thereof will be established and computed on the same basis as for the Sanitary Sewer Connection Fee contained further in this Section and the number of units charged to a premise shall be the same for both water and sanitary sewer. The Water Connection Fee shall be established by resolution. The fee for premises connected from outside the corporate limits of the City of Marshall shall be 1.5 times the in-city rate.

(J) Designated irrigation meters will only be billed between the months of May to September.

(K) The Charges for water services set forth in this ordinance and furnished to any premises are a lien on the premises to which this service is provided and those charges which are delinquent for six (6) months or more shall be certified by the City Treasurer to the City Assessor who shall enter the charges on the next tax roll against the premises to which the services have been rendered. Said charges shall be a lien as of the date services are provided and shall be enforced in the same manner as provided for by the collection of the taxes assessed upon the tax roll and the enforcement of the lien for taxes. The City Treasurer may certify all charges delinquent for six (6) months or more at any time prior to the date on which the City tax roll is approved.

**§ 53.02 SEWER RATES.**

(A) Monthly Rates for sewer service inside the corporate limits of the City of Marshall shall be:

Water Meter Size	Service Charge As of January 1, 2014	Service Charge As of January 1, 2015	Service Charge As of January 1, 2016
1" or smaller	\$ 14.48	\$ 14.54	\$ 14.72
1 1/2"	\$ 28.96	\$ 29.08	\$ 29.44
2"	\$ 34.75	\$ 37.80	\$ 41.22
3"	\$ 39.10	\$ 52.34	\$ 66.24
4"	\$ 69.50	\$ 104.69	\$ 141.31
6"	\$ 104.26	\$ 157.03	\$ 211.97

(B) Monthly Rates for sewer service outside the corporate limits of the City of Marshall shall be:

Water Meter Size	Service Charge As of January 1, 2014	Service Charge As of January 1, 2015	Service Charge As of January 1, 2016
1" or smaller	\$ 15.98	\$ 16.04	\$ 16.22
1 1/2"	\$ 30.46	\$ 30.58	\$ 30.94
2"	\$ 36.25	\$ 39.30	\$ 42.72
3"	\$ 40.60	\$ 53.84	\$ 67.74

(C) The Sewer commodity charge shall be:

	Commodity Charge per 100 cft As of January 1, 2014	Commodity Charge per 100 cft As of January 1, 2015	Commodity Charge per 100 cft As of January 1, 2016
Within the City of Marshall	\$ 3.11	\$ 3.16	\$ 3.18
Outside the City of Marshall	\$ 4.67	\$ 4.74	4.77

(D) Flat rate customer shall pay the following rates in addition to appropriate service charge:

Flat Rate As of January 1, 2014	Flat Rate As of January 1, 2015	Flat Rate As of January 1, 2016
\$ 34.70	\$ 35.08	35.39

(E) The sewer commodity may be reduced for residential customers because of lawn sprinkling. The procedure and policy for the sewer discount will be part of the Rules and Regulations.

(F) Anyone seeking to make a connection to any sanitary sewer system within the City of Marshall shall first obtain a permit to make such connection from the offices of the City of Marshall. Prior to the issuance of said permit, the applicant must pay to the City a Sanitary Sewer Connection Fee representing the cost of construction of that portion of the City-wide sewer system attributable to the proportionate benefit to be received by the applicant's property.

(1) The Sanitary Sewer Connection Fee shall be based on a unit factor system wherein each single-family residence shall be classified as one unit. Other occupational uses shall be charged on multiples of units as may be determined by resolution of the City Council from time to time. The Sanitary Sewer Connection Fee shall be established by resolution. The fee for premises connected from outside the corporate limits of the City of Marshall shall be 1.5 times the in-city rate.

(G) The Charges for waste water services set forth in this ordinance and furnished to any premises are a lien on the premises to which this service is provided and those charges which are delinquent for six (6) months or more shall be certified by the City Treasurer to the City Assessor who shall enter the charges on the next tax roll against the premises to which the services have been rendered. Said charges shall be a lien as of the date services are provided and shall be enforced in the same manner as provided for by the collection of the taxes assessed upon the tax roll and the enforcement of the lien for taxes. The City Treasurer may certify all charges delinquent for six (6) months or more at any time prior to the date on which the City tax roll is approved.

**Section 2.** This Ordinance [or a summary thereof as permitted by MCL 125.3401] shall be published in the Marshall Chronicle, a newspaper of general circulation in the City of Marshall qualified under state law to publish legal notices. This Ordinance shall be recorded in the Ordinance Book and such recording shall be authenticated by the signatures of the Mayor and the City Clerk.

**Section 3.** This Ordinance is declared to be effective immediately upon publication.

Adopted and signed this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

\_\_\_\_\_  
James Dyer, MAYOR

\_\_\_\_\_  
Trisha Nelson, City Clerk

#### CERTIFICATE

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 an ordinance approved by the City Council, City of Marshall, County of Calhoun, State of Michigan, at a regular meeting held on December 3, 2013, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available by said Act.

\_\_\_\_\_  
Trisha Nelson, City Clerk



**ADMINISTRATIVE REPORT**  
**November 18, 2013 - CITY COUNCIL MEETING**

**TO:** Honorable Mayor and City Council

**FROM:** James M. Schwartz, Police Chief  
Tom Tarkiewicz, City Manager

**SUBJECT:** Amend Chapter 91 PARKS AND RECREATION  
Section 91.05

**BACKGROUND:** Chapter 91 PARKS AND RECREATION Section  
91.05 reads:

*It shall be unlawful for any person, except authorized peace officers, to possess, display, on any land operated under the jurisdiction of City of Marshall, any gun including shotgun, rifle, pistol, revolver, air or BB gun, sling shot, bow and arrow, switchblade knife with spring loaded blade, throwing knife, tomahawk, or throwing axe, unless specifically authorized by the City Council.*

The Marshall City Ordinance violates the Second Amendment to the United States Constitution. Therefore the following changes are presented for approval by City Council for Section 91.05.

(A) *It shall be unlawful for any person, except authorized peace officers, to discharge on any land operated under the jurisdiction of City of Marshall, any gun including shotgun, rifle, pistol, revolver, air or BB gun unless specifically authorized by the City Council.*

(B) *It shall be unlawful for any person, except authorized peace officers, to possess, display, or use on any land operated under the jurisdiction of City of Marshall, any sling shot, bow and arrow, switchblade knife with spring loaded blade, throwing knife, tomahawk, or throwing axe, unless specifically authorized by the City Council.*

**RECOMMENDATION:** It is the recommended that a Public Hearing be scheduled for December 3, 2013 at 7:00 PM to hear comments on amending Chapter 91 PARKS AND RECREATION Section 91.05.

**FISCAL EFFECTS:** None expected

Respectfully submitted,

James M. Schwartz  
Public Safety Director

Tom Tarkiewicz  
City Manager

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ORDINANCE NO. 2013-

**AN ORDINANCE AMENDING § 91.05 WEAPONS AND FIREARMS;**

**WHEREAS**, the City of Marshall, Michigan has previously enacted an ordinance generally making it unlawful for persons to carry certain weapons and firearms upon city owned land, including parks; and

**WHEREAS**, the City of Marshall's Ordinance conflicts with Michigan statutes (M.C.L. 123.1102 *et. seq.*) that limit a municipality's ability to regulate firearms;

**NOW, THEREFORE,**

**THE CITY OF MARSHALL ORDAINS** that Section 91.05 of the Marshall City Code is hereby amended as set forth herein. The text of Section 91.05 is stricken and is replaced with the following:

§ 91.05 WEAPONS AND FIREARMS.

(A) It shall be unlawful for any person, except authorized peace officers, to discharge on any land operated under the jurisdiction of City of Marshall, any gun including shotgun, rifle, pistol, revolver, air or BB gun unless specifically authorized by the City Council.

(B) It shall be unlawful for any person, except authorized peace officers, to possess, display, or use on any land operated under the jurisdiction of City of Marshall, any sling shot, bow and arrow, switchblade knife with spring loaded blade, throwing knife, tomahawk, or throwing axe, unless specifically authorized by the City Council.

**REPEALER**

All Ordinances or parts of Ordinances in conflict herewith are hereby repealed only to the extent necessary to give this Ordinance full force and effect, and the City Of Marshall City Code shall remain in full force and effect, amended only as specified above.

**SEVERABILITY**

If any section, clause or provision of this Ordinance shall be declared to be unconstitutional, void, illegal or ineffective by any Court of competent jurisdiction, such section, clause or provision declared to be unconstitutional, void or illegal shall thereby cease to be a part of this Ordinance, but the remainder of this Ordinance shall stand and be in full force and effect.

**SAVINGS**

All proceedings pending and all rights and liabilities existing, acquired, or incurred at the time this ordinance takes effect are saved and may be consummated according to the law in force when they were commenced.

**EFFECTIVE DATE**

The provisions of this Ordinance are hereby ordered to take effect on the date provided by applicable law following publication.

**ENACTMENT**

This ordinance is declared to have been enacted by the City Council of the City of Marshall at a meeting called and held on the \_\_\_\_ day of \_\_\_\_\_, 2013, and ordered to be given publication in the manner prescribed by law.

AYES:

NAYES:

ABSTENTIONS:

STATE OF MICHIGAN

COUNTY OF CALHOUN

I, the undersigned, the qualified and acting City Clerk of the City of Marshall, Calhoun County, Michigan, do certify that the foregoing is a true and complete copy of the ordinance adopted by the City Council of the City of Marshall at a meeting called and held on the \_\_\_\_ day of \_\_\_\_\_, 2013, the original of which is on file in my office.

\_\_\_\_\_

Adopted:

Published:



**ADMINISTRATIVE REPORT**  
**November 18, 2013 - CITY COUNCIL MEETING**

**TO:** Honorable Mayor and City Council  
**FROM:** James M. Schwartz, Police Chief  
Tom Tarkiewicz, City Manager  
**SUBJECT:** Repeal Ordinance 130.01 Begging  
**BACKGROUND:** Chapter 130 GENERAL PROVISIONS Section  
130.01 reads:

*It shall be unlawful for any person to wander about and beg in the streets, or from house to house, or sit, stand or take a position in any place and beg from passers-by, either by words, gestures or by the exhibiting of a sign.*

The United States District Court for the Western District of Michigan has ruled that the Michigan statute after which the Marshall City Ordinance was drafted violates the First Amendment to the United States Constitution.

**RECOMMENDATION:** It is recommended that a Public Hearing be scheduled for December 3, 2013 at 7:00 PM to hear comments on repealing Chapter 130 GENERAL PROVISIONS Section 130.01.

**FISCAL EFFECTS:** None expected

**ALTERNATIVES:** As suggested by Council.

Respectfully submitted,

James M. Schwartz  
Police Chief

Tom Tarkiewicz  
City Manager

323 W. Michigan Ave.

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CITY OF MARSHALL, MICHIGAN  
ORDINANCE NO. 2013-

**AN ORDINANCE REPEALING § 130.01 BEGGING;**

**WHEREAS**, the City of Marshall, Michigan has previously enacted an ordinance making it unlawful for any person to wander about and beg in the streets, or from house to house, or sit, stand or take a position in any place and beg from passers-by, either by words, gestures or by the exhibiting of a sign; and

**WHEREAS**, the City of Marshall's ordinance proscribing begging was substantially similar to a Michigan statute codified at MCL 750.167(1)(h); and

**WHEREAS**, the United States District Court for the Western District of Michigan has ruled that the Michigan statute after which the Marshall City Ordinance was drafted violates the First Amendment to the United States Constitution;

**NOW, THEREFORE,**

**THE CITY OF MARSHALL ORDAINS** that Section 130.01 of the Marshall City Code is hereby repealed in its entirety.

**REPEALER**

All Ordinances or parts of Ordinances in conflict herewith are hereby repealed only to the extent necessary to give this Ordinance full force and effect, and the City Of Marshall City Code shall remain in full force and effect, amended only as specified above.

**SEVERABILITY**

If any section, clause or provision of this Ordinance shall be declared to be unconstitutional, void, illegal or ineffective by any Court of competent jurisdiction, such section, clause or provision declared to be unconstitutional, void or illegal shall thereby cease to be a part of this Ordinance, but the remainder of this Ordinance shall stand and be in full force and effect.

**SAVINGS**

All proceedings pending and all rights and liabilities existing, acquired, or incurred at the time this ordinance takes effect are saved and may be consummated according to the law in force when they were commenced.

**EFFECTIVE DATE**

The provisions of this Ordinance are hereby ordered to take effect on the date provided by applicable law following publication.

**ENACTMENT**

This ordinance is declared to have been enacted by the City Council of the City of Marshall at a meeting called and held on the \_\_\_ day of \_\_\_\_\_, 2013, and ordered to be given publication in the manner prescribed by law.

AYES:

NAYES:

ABSTENTIONS:

STATE OF MICHIGAN

COUNTY OF CALHOUN

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 an ordinance approved by the City Council, City of Marshall, County of Calhoun, State of Michigan, at a regular meeting held on November 4, 2013, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available by said Act.

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Trisha Nelson, Clerk

Adopted:

Published:

IN A WORK SESSION Monday, August 5, 2013 at 6:00 P.M. in the Council Chambers of Town Hall, 323 West Michigan Avenue, Marshall, MI, the Marshall City Council was called to order.

Present: Council Members: Mayor Dyer (arrived at 6:20 p.m.), Mankerian, Metzger, Miller, Reed, Revore, and Williams

Also Present: City Manager Tarkiewicz and Clerk Nelson

Absent: None.

A. John Kaczor of Municipal Analytics was present to discuss his annual review of the City's water and wastewater rates.

B. Council discussed the process of an Income Tax Feasibility Study with John Kaczor as well.

The meeting was adjourned at 6:49 p.m.

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James L. Dyer, Mayor

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Trisha Nelson, Clerk

**CALL TO ORDER**

IN REGULAR SESSION Monday, November 4, 2013 at 7:00 P.M. in the Council Chambers of Town Hall, 323 West Michigan Avenue, Marshall, MI, the Marshall City Council was called to order by Mayor Dyer.

**ROLL CALL**

Roll was called:

Present: Council Members: Mayor Dyer, Mankerian, Metzger, Miller, Reed, Revore, and Williams.

Also Present: City Manager Tarkiewicz.

Absent: None

**INVOCATION/PLEDGE OF ALLEGIANCE**

Scott Loughrige of Cross Roads Church & Ministries gave the Invocation and Mayor Dyer led the Pledge of Allegiance.

**APPROVAL OF THE AGENDA**

**Moved** Metzger, supported Mankerian to move item 7A-Set Public Hearing-§156.003 Definitions "Donation Collection Bin" and "Unattended Donation Collection Bin" to item 12A for further discussion. On a voice vote – **MOTION CARRIED.**

**PUBLIC COMMENT ON AGENDA ITEMS**

None.

**CONSENT AGENDA**

**Moved** Metzger, supported Mankerian, to approve the Consent Agenda:

- A. Schedule a public hearing for Tuesday, December 3, 2013 to hear public comment on the proposed amendment to §156.122 and the addition of §156.205 to General Standards and Exceptions, Use Standards: Laboratories;
- B. Adopt the resolution authorizing Ken Swisher, Finance Director, and Tom Tarkiewicz, City Manager, as legal signers for account belonging to the City and authorizing Cassandra Heitfeld, Payroll/Accounting Clerk to conduct daily business;

City of Marshall  
RESOLUTION # 2013-44

**WHEREAS**, all financial institutions require a resolution to change persons

authorized to act for a corporation or voluntary association on checking, savings, pool funds or share accounts; and

**WHEREAS**, Kenneth R. Swisher has accepted the roll of Finance Director effective November 4, 2013;

**THEREFORE, BE IT RESOLVED**, that the Marshall City Council certifies to all financial institutions where accounts are held in the name of and on behalf of the City of Marshall that the following persons are authorized to transact business on said bank accounts effective November 4, 2013:

Kenneth R. Swisher, Finance Director  
Tom Tarkiewicz, City Manager  
Cassandra Heitfeld, Payroll/Accounting Clerk

AYES: Mayor Dyer, Mankerian, Metzger, Miller, Reed, Revore, and Williams.

NAYS: None.

Dated: November 4, 2013

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James L. Dyer, Mayor

I, James L. Dyer, being duly sworn as the Mayor 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 November 4, 2013 and that said meeting was conducted in accordance with the Open Meeting Act and that the minutes of said meeting were kept and will be or have been made available to the public.

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James L. Dyer

- C. Approve minutes of the City Council Regular Session held on Monday, October 21, 2013;
- D. Approve city bills in the amount of \$ 1,297,173.52.

On a roll call vote – ayes: Mankerian, Metzger, Miller, Reed, Revore, Williams, and Mayor Dyer; nays: none. **MOTION CARRIED.**

**PRESENTATIONS AND RECOGNITIONS**

**A. Introduction of Finance Director and City Treasurer:**

City Manager Tarkiewicz introduced the new Finance Director, Ken Swisher, and City Treasurer, Jon Bartlett.

**INFORMATIONAL ITEMS**

None.

**PUBLIC HEARINGS & SUBSEQUENT COUNCIL ACTION**

**A. Rezoning Request #JPCRZ13.01 for Parcel #13-16-241-003-00, also known as the Flynn Property:**

Natalie Dean, Director of Community Services, provided background on the proposed rezoning request for the Flynn Property from the Township zoning of Low Density Residential (RA) to City zoning of Public/Semi-Public District (PSP).

Mayor Dyer opened the public hearing to hear comment on the proposed rezoning request.

Hearing no comment, the hearing was closed.

**Moved Williams**, supported Miller, to approve the proposed rezoning request for Parcel #13-16-241-003-00 from the Township zoning of Low Density Residential (RA) to City zoning of Public/Semi-Public District (PSP). On a roll call vote – ayes: Revore, Williams, Mayor Dyer, Mankerian, and Metzger; nays: none. **MOTION CARRIED.**

CITY OF MARSHALL  
ORDINANCE NO. 2013-10

AN ORDINANCE TO AMEND THE ZONING MAP OF THE CITY OF MARSHALL SO AS TO CHANGE THE ZONING OF CERTAIN PARCEL OF REAL PROPERTY ON OLD US HIGHWAY 27 NORTH COMMONLY KNOWN AS PARCEL #13-16-241-003-00 FROM THE MARSHALL TOWNSHIP ZONING OF LOW DENSITY RESIDENTIAL (RA) TO PUBLIC/SEMI-PUBLIC DISTRICT (PSP).

THE CITY OF MARSHALL, MICHIGAN ORDAINS:

Section 1. Pursuant to the authority granted in Chapter and Sections 156.021 and 156.030 of the Marshall City Code, the Zoning Map of the City of Marshall is hereby amended so as to change the zoning district for the below described property from the Marshall Township zoning of Low Density Residential (RA) to the City zoning of Public/Semi-Public District (PSP).

**Property Description**

BEGINNING AT A POINT ON THE WEST LINE OR SECTION 24, TOWN 2 SOUTH, RANGE 6 WEST, MARSHALL TOWNSHIP, CALHOUN COUNTY, MICHIGAN, DISTANT SOUTH 00° 05' 49" WEST, 1786.00 FEET FROM THE



be recorded in the Ordinance Book and such recording shall be authenticated by the signature of the Mayor and the City Clerk.

Section 3. This Ordinance is declared to be effective immediately upon publication.

Adopted and signed this 4<sup>th</sup> day of November, 2013

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James L. Dyer, MAYOR

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Trisha Nelson, CLERK

**B. §50.02 Garbage and Rubbish: Use of Containers on Private Property:**

Natalie Dean, Director of Community Services, provided background on the proposed addition of language to §50.02 Garbage and Rubbish: Use of Containers on Private Property.

Mayor Dyer opened the public hearing to hear comment on the proposed addition of language to §50.02.

Hearing no comment, the hearing was closed.

**Moved Metzger**, supported Williams, to approve the addition of language to §50.02 Garbage and Rubbish: Use of Containers on Private Property.

**Moved Miller**, supported Reed, to table the motion to approve the addition of language to §50.02 and bring back for Council action at the Tuesday, December 3, 2013 Council meeting. On a voice vote – **MOTION CARRIED**.

**C. §152 Appendix A: Type and Location of Signs:**

Natalie Dean, Director of Community Services, provided background on the proposed addition of Off-Premises Signs to §152 Appendix A.

Mayor Dyer opened the public hearing to hear comment on the proposed addition to Appendix A.

Susan Damron commented on the Schuler's sign at the Eagle Street intersection and questioned if it would be affected and the sign for the Franke Center in Schuler's lobby.

Hearing no further comment, the hearing was closed.

**Moved Metzger**, supported Mankerian, to approve the proposed addition of Off-Premises Signs to §152 Appendix A: Type and Location of Signs: Prohibited

Signs, Section (B): Signs Prohibited in all Districts. . On a roll call vote – ayes: Reed, Revore, Mayor Dyer, Mankerian, and Metzger; nays: Miller and Williams.  
**MOTION CARRIED.**

**CITY OF MARSHALL  
ORDINANCE #2013-11**

AN ORDINANCE TO AMEND CITY OF MARSHALL CODE, CHAPTER 152 APPENDIX A: TYPE AND LOCATION OF SIGNS: PROHIBITED SIGNS, SECTION (B): SIGNS PROHIBITED IN ALL DISTRICTS. THE CITY OF MARSHALL ORDAINS:

**Section 1.** That chapter **152 Appendix A: Type and Location of Signs; Prohibited Signs: section (B) Signs Prohibited in All Districts** of the Marshall City Code, is hereby amended to add sub-number (6):

(6) Off-Premises.

**Section 2.** This Ordinance [or a summary thereof as permitted by MCL 125.3401] shall be published in the *Marshall Chronicle*, a newspaper of general circulation in the City of Marshall qualified under state law to publish legal notices. This Ordinance shall be recorded in the Ordinance Book and such recording shall be authenticated by the signatures of the Mayor and the City Clerk.

**Section 3.** This Ordinance is declared to be effective immediately upon publication.

Adopted and signed this 4<sup>th</sup> day of November, 2013.

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James L. Dyer, MAYOR

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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 an ordinance approved by the City Council, City of Marshall, County of Calhoun, State of Michigan, at a regular meeting held on November 4, 2013, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available by said Act.

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Trisha Nelson, CITY CLERK

**OLD BUSINESS**

None.

**REPORTS AND RECOMMENDATIONS**

**A. Set Public Hearing - §156.003 Definitions: “Donation Collection Bin: and “Unattended Donation Collection Bin”:**

**Moved** Williams, supported Metzger, to schedule a public hearing for Tuesday, December 3, 2013 to hear public comment on the proposed addition of “Donation Collection Bin” and “Unattended Donation Bin” language to §156.003 Definitions. On a voice vote – **MOTION CARRIED.**

**APPOINTMENTS / ELECTIONS**

None.

**PUBLIC COMMENT ON NON-AGENDA ITEMS**

None.

**COUNCIL AND MANAGER COMMUNICATIONS**

**ADJOURNMENT**

The meeting was adjourned at 8:09 p.m.

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James L. Dyer, Mayor

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Trisha Nelson, City Clerk

User: ctanner

DB: Marshall

EXP CHECK RUN DATES 11/30/2012 - 11/21/2013

UNJOURNALIZED OPEN

BANK CODE: MAIN

INVOICE NUMBER	VENDOR NAME	DESCRIPTION	AMOUNT
19812	A & D LIGHTING SUPPLY	9W CFL FLUORESCENT	43.20
28177	ABLE HEATING & COOLIN	SERVICE CALL @ FIRE GARAGE	179.00
123720A	ADVANTAGE SECURITY SY	UPDATE SECURITY AND VIDEO SYSTEM	3,588.67
SLS 10011175	ALEXANDER CHEMICAL CO	CHLORINE, CAIROX FF	3,329.94
SLS 10011174	ALEXANDER CHEMICAL CO	CHLORINE & SULFUR DIOXIDE	675.00
SCL 10002745	ALEXANDER CHEMICAL CO	DEPOSIT REFUND	(600.00)
SCL 10002746	ALEXANDER CHEMICAL CO	DEPOSIT REFUND	(300.00)
26675	ALL-TRONICS INC	ANNUAL INSPCTN OF FIRE ALARM SYS	392.00
Y68072	ALTA EQUIPMENT COMPAN	MAINT ON KOMATSU	130.09
131010710	AMBS CALL CENTER	ANSWERING SERVICE - NOVEMBER	135.00
26340	ARISTA TRUCK SYSTEMS,	MOTOR	273.92
26052	ARISTO CHEM, INC	BOWL CLEANER	64.10
12-638366	ARROW UNIFORM	CUST #010198-03	147.46
12-638364	ARROW UNIFORM	CUST #010198-02	56.09
12-638368	ARROW UNIFORM	CUST #010198-05	20.00
12-638360	ARROW UNIFORM	CUST #010198-01	26.37
12-638365	ARROW UNIFORM	CUST #010198-04	62.30
12-645933	ARROW UNIFORM	CUST #010198-04	62.30
12-645928	ARROW UNIFORM	CUST #010198-01	26.37
12-645935	ARROW UNIFORM	CUST #010198-03	72.50
12-645936	ARROW UNIFORM	CUST #010198-05	20.00
12-645934	ARROW UNIFORM	CUST #010198-03	147.46
12-645932	ARROW UNIFORM	CUST #010198-02	56.09
388-104345-01	AUSTIN-BATTERIES PLUS	100W MH LAMP	479.76
388-104344-01	AUSTIN-BATTERIES PLUS	175W MH LAMP	899.64
225-335938	AUTO VALUE MARSHALL	LUBE, OIL	198.94
225-336066	AUTO VALUE MARSHALL	HALOGEN CAPSULE	13.58
225-336129	AUTO VALUE MARSHALL	LUBE, DEXIII-H/MER ATF	124.58
225-336156	AUTO VALUE MARSHALL	GREASE	8.58
225-336060	AUTO VALUE MARSHALL	FILTERS	49.04
225-336317	AUTO VALUE MARSHALL	12V 1000 CCA	386.97
225-336323	AUTO VALUE MARSHALL	RETURNED FILTERS, OIL, BAT CORE	(129.91)
225-336175	AUTO VALUE MARSHALL	ATF	233.99
225-335948	AUTO VALUE MARSHALL	ATF, FILTERS, GEAR OIL	402.75
225-335954	AUTO VALUE MARSHALL	ATF, LUBE, FILTERS, OIL, DRYER CART	670.02
225-336128	AUTO VALUE MARSHALL	RETURNED FILTERS, OIL	(197.32)
225-336064	AUTO VALUE MARSHALL	OIL, ATF, LUBE, FILTERS	659.68
225-336582	AUTO VALUE MARSHALL	ATD 102, JS TECHNOLOGY	93.99
225-335916	AUTO VALUE MARSHALL	MINI LAMP	16.58
225-335824	AUTO VALUE MARSHALL	FILTERS	39.37
225-335810	AUTO VALUE MARSHALL	BRACKET, DIG BRK CONTROL	119.78
225-335921	AUTO VALUE MARSHALL	SMART STRAW	11.58
225-335822	AUTO VALUE MARSHALL	POWER PACK	10.18
225-336017	AUTO VALUE MARSHALL	ELEC FLASHER	18.58
225-336453	AUTO VALUE MARSHALL	LIQUID FIRE	3.39
225-336616	AUTO VALUE MARSHALL	BULK COUPLER, MALE PLUG	23.25
225-336028	AUTO VALUE MARSHALL	KWIK CONN BLADES	21.96
110613	BAKER TOOL RENTAL & S	MINI EX	175.00
19569	BIOCARE, INC.	RESPIRATORY SURVEILLANCE PROGRAM	78.00
102579	BUD'S WRECKER SERVICE	FORD E350	65.00
110613	CALHOUN COUNTY TREASU	DIVE TEAM INSPECTION OF POWERHOUSE	500.00
M12392	CANNON TRUCK EQUIPMEN	TESTING ON TRUCK #307 2005 INTNL 4300	525.00
47780	CARON CHEVROLET	2011 TAHOE 1500 2WD	19.95
171785	CITY OF ALBION	INTERNET - WOW BILL	127.49
72207	COASTAL FACILITY PROD	DUMPSTER FRESH, ODOR ELIMINATOR	323.99
72208	COASTAL FACILITY PROD	SILICONE SPRAY	197.87
7075	COBAN TECHNOLOGIES	ANTENNAS, CABLE, PLATE	416.00
7074	COBAN TECHNOLOGIES	MICROPHONE ANTENNA	190.00
14051	COBAN TECHNOLOGIES	DVMS SOLUTION RENEWALS	1,482.20
2013EE0170	CONSOLIDATED FLEET SE	UNIT 1241 SMEAL, GROUND LADDER	899.50
114264	CONSUMERS CONCRETE PR	18X12 FORM TUBES, KRFT GG386-9	266.67
IN34702	CORNERSTONE OFFICE SY	SHARP/X503N	206.26
IN34703	CORNERSTONE OFFICE SY	SHARP/X503N @ CITY HALL	384.44
8911	COURTNEY & ASSOCIATES	OCTOBER SERVICES	250.00
83823	CRT, INC	SMARTNET 1 YEAR	40.00
83726	CRT, INC	SWITCH 5PT GIGABIT LESS ADPTR	35.00
83785	CRT, INC	MONTHLY BACKUP DR APPLIANCE SERVICE	339.00
661915001	CRYSTAL FLASH ENERGY	IGNITE OFF RD DIESEL	394.80
748855	CRYSTAL FLASH ENERGY	PROPANE CYLINDERS	26.27
117311	D & D MAINTENANCE SUP	JANITORIAL SUPPLIES	174.16
69220	DADOW POWER EQUIPMENT	PLUGS	3.96
437227	DARLING ACE HARDWARE	PROPANE CYLINDER, LP GAS	47.47
437562	DARLING ACE HARDWARE	THERMOSTAT - 4 PROGRAM	24.99
437835	DARLING ACE HARDWARE	KEYS	41.52
437230	DARLING ACE HARDWARE	SPRAY PAINT	19.96
438026	DARLING ACE HARDWARE	BATTERIES, HEX BUSHINGS, SAWZALL BLADES	67.50
437919	DARLING ACE HARDWARE	KEY	2.99

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DB: Marshall

EXP CHECK RUN DATES 11/30/2012 - 11/21/2013

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BANK CODE: MAIN

INVOICE NUMBER	VENDOR NAME	DESCRIPTION	AMOUNT
437886	DARLING ACE HARDWARE	STIHL MOTOMIX	31.96
438013	DARLING ACE HARDWARE	ADAPTERS, ELBOWS	43.89
437607	DARLING ACE HARDWARE	MISC SUPPLIES FOR BREAKROOM SINK	37.82
437931	DARLING ACE HARDWARE	BATTERIES	7.99
437959	DARLING ACE HARDWARE	KEYS, FLASHLIGHT MINI TRIPOD	28.91
33265	DOUGLAS SAFETY SYSTEM	PAUL CONWAY LEATHER FRONT	60.32
33143	DOUGLASS SAFETY SYSTEM	ANNUAL SCBA MAINTENANCE	2,689.00
MIMA149002	FASTENAL COMPANY	BOX WRENCH	20.27
MIMA149093	FASTENAL COMPANY	MOP	9.44
MIMA149149	FASTENAL COMPANY	JANITORIAL SUPPLIES	36.69
MIMA149150	FASTENAL COMPANY	MOP HEAD	19.64
MIMA148807	FASTENAL COMPANY	DRILL BIT	5.64
MIMA149231	FASTENAL COMPANY	TOWELS	56.36
MIMA149330	FASTENAL COMPANY	PAINT & TAPE	11.39
MIMA148772	FASTENAL COMPANY	BINS, METAL BASES	412.05
102813	FIVE STAR UNDERGROUND	PSB SPRINKLER WINTERIZING	70.00
102813CARVER	FIVE STAR UNDERGROUND	CARVER PARK SPRINKLER WINTERIZING	70.00
102813MICHAVE	FIVE STAR UNDERGROUND	W MICHIGAN AVE SPRINKLER WINTERIZING	70.00
102813BROOKS	FIVE STAR UNDERGROUND	BROOKS FOUNTAIN SPRINKLER WINTERIZING &	115.00
642	FREDS AUTOMOTIVE REPA	2010 FORD CROWN VIC	46.95
637	FREDS AUTOMOTIVE REPA	2011 FORD CROWN VIC	48.95
DM141	GOODWIN'S PLUMBING, L	SALES TAX CHARGED ON INVOICE 1800	(1.58)
9266092791	GRAINGER	KNEE BOOTS	51.50
9280764045	GRAINGER	CLOCKS & GASKETS	121.20
9125795199	HD SUPPLY FACILITIES	TANK LEVERS	35.90
912767085	HD SUPPLY FACILITIES	20 AMP W/LITE GFCI	155.88
I1222	HERITAGE CLEANERS	CLEANING, REPAIRS & ALTERATIONS	333.05
70402	HERMANS MARSHALL HARD	PROGRAMMABLE THERMOSTAT	31.49
70399	HERMANS MARSHALL HARD	T HANDLE ALLEN WRENCH	3.49
70405	HERMANS MARSHALL HARD	SPONGE, KNIFE	19.48
70222	HERMANS MARSHALL HARD	GARDEN RAKE	19.79
70242	HERMANS MARSHALL HARD	PIVOT SET, OVEN THERMOMETER, SOCKET SET	13.57
70343	HERMANS MARSHALL HARD	WASHERS, SCREWS, WASHERS, HOOKS, CHAIN,	11.80
70181	HERMANS MARSHALL HARD	PAINT SUPPLIES	20.26
69936	HERMANS MARSHALL HARD	BLACK PAINT	34.99
69930	HERMANS MARSHALL HARD	PAINT BRUSHES	3.54
70279	HERMANS MARSHALL HARD	3 PK COVERS	7.99
70376	HERMANS MARSHALL HARD	ROPE & SNAPS FOR FLAG	78.78
70249	HERMANS MARSHALL HARD	POLLEN MASKS	3.29
21659	HILTON DEVELOPMENT GR	NOVEMBER MOBILELOCK SERVICE	19.95
3277	HOEKSTRA ROOFING COMP	POWERHOUSE ROOF	19,023.00
272776820	IDEXX DISTRIBUTION CO	COLISURE - BACTI TEST SUPPLY	942.19
RMS000422	INTERACT	RMS MAINT FOR JANUARY	1,000.00
522084	IRVIN'S HARDWARE	APRON CHAPS, HELMET	113.58
85051	J & K PLUMBING SUPPLY	CLAMP REPAIR SS 2 BOLT 3/4 X 6	10.40
86081	J & K PLUMBING SUPPLY	PIPE FITTINGS	58.38
86088	J & K PLUMBING SUPPLY	PIPE FITTINGS	2.98
85876	J & K PLUMBING SUPPLY	CONNECTORS	28.08
85616	J & K PLUMBING SUPPLY	FLAPPER	20.25
85547	J & K PLUMBING SUPPLY	STRAINER SS FIXED POST	9.20
86019	J & K PLUMBING SUPPLY	STRAINER SS W/FIXED POST	6.23
13275	J. ALLEN & COMPANY IN	KETCHUM PARK IMPROVEMENTS	5,742.00
4926	JS BUXTON	LIME	1,134.63
2014 WNTR	KALAMAZOO COUNTY FIRE	GREG MCCOMB, DEREK CHISM	130.00
138955	KAR LABORATORIES INC	CYANIDE ANALYSIS	100.00
138536	KAR LABORATORIES INC	CYANIDE ANALYSIS	50.00
52515	KEBS INC	SURVEY EMBANKMENT	475.00
5602	KELLOGG'S REPAIR GARA	GRASSHOPPER PARTS	14.95
5715	KELLOGG'S REPAIR GARA	GRASSHOPPER PART - WHL ASSM	86.95
26393	LAKELAND ASPHALT CORP	BITUMINOUS AGGREGATES	107.54
103077	LARRY'S FLOOR COVERIN	ALUMINUM BLIND	88.71
102979	LARRY'S FLOOR COVERIN	ROLLER COVERS	12.80
102908,102977,1031	LARRY'S FLOOR COVERIN	FLOORING REPLACEMENT FOR APARTMENT TURN	4,770.74
1028777	LEGG LUMBER	TREX MADEIRA	48.00
1028634	LEGG LUMBER	2 X 6 - 8' TREATED	5.97
5411	LOUIE'S BAKERY	DONUT HOLES	180.00
110813	MARSHALL FIRE FIGHTER	CONTRIBUTION FOR FIRE PREVENTION CALEND	1,366.83
27541	MARSHALL METAL PRODUC	MILL WORK	124.16
519	MARSHALL TIRE CITY	MNT 4 TIRES	1,458.55
6433	MARSHALL WELDING & FA	REPAIR WORK ON LEAF LOADER P/U REEL	661.00
6404	MARSHALL WELDING & FA	HOT ROLL FLAT 1/4 X 2"	38.00
2013106	MAXIMUM AMMUNITION LL	PARKA, JACKET, EYE SAFETY SYSTEM	461.45
S3478258.001	MEDLER ELECTRIC COMPA	ENCLOSURE LOCK	60.72
2014	MICHIGAN LOCAL GOVERN	MEMBERSHIP APPLICATION	110.00
90282	MICHIGAN METER TECHNO	NO LEAD PARTS	1,122.58
7218	NEHIL-SIVAK CONSULTIN	SITE VISIT TO INSPECT FACADE @ 151 W MI	844.40
329311	NORTH CENTRAL LABORAT	DIGITAL THERMOMETE25	52.06

User: ctanner

DB: Marshall

EXP CHECK RUN DATES 11/30/2012 - 11/21/2013

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BANK CODE: MAIN

INVOICE NUMBER	VENDOR NAME	DESCRIPTION	AMOUNT
22701 P	NORTHROP GRUMMAN	VERSA PROBE REPAIR & CABLE	595.00
430250	NYE UNIFORM COMPANY	BADGES, NAMEBAR	332.85
439670	NYE UNIFORM COMPANY	SHIRTS, COLLAR BRASS	148.55
439671	NYE UNIFORM COMPANY	SHIRTS, COLLAR BRASS	127.50
441661	NYE UNIFORM COMPANY	PANTS	73.50
441659	NYE UNIFORM COMPANY	PANTS	73.50
441663	NYE UNIFORM COMPANY	PANTS	73.50
441660	NYE UNIFORM COMPANY	PANTS	73.50
441662	NYE UNIFORM COMPANY	PANTS	73.50
441599	NYE UNIFORM COMPANY	PANTS	73.50
441602	NYE UNIFORM COMPANY	PANTS	73.50
429103	NYE UNIFORM COMPANY	S/S SHIRT W/CREASES	43.85
441595	NYE UNIFORM COMPANY	PANTS	73.50
441654	NYE UNIFORM COMPANY	PANTS	73.50
441655	NYE UNIFORM COMPANY	PANTS	87.69
433869	NYE UNIFORM COMPANY	BELL CROWN HAT, HAT BAND	94.35
430253	NYE UNIFORM COMPANY	SAFARILAND VELCRO PANT BELT	44.50
110413	OMEGA DRYWALL & PAINT	REPAINT UNIT 222	150.00
37793	PEERLESS MIDWEST INC	ANNUAL WELL & PUMP PERFORMANCE TESTING	590.00
37792	PEERLESS MIDWEST INC	ANNUAL WELL & PUMP TESTING & SERVICE	295.00
5775294	POWER LINE SUPPLY	INVENTORY ITEMS	174.18
5775292	POWER LINE SUPPLY	METER SOCKET	184.60
5775293	POWER LINE SUPPLY	METER SOCKETS	715.08
5775344	POWER LINE SUPPLY	NUT & BOLT BAG	13.00
5775359	POWER LINE SUPPLY	RUBBER OVERSHOE	384.00
5775345	POWER LINE SUPPLY	BUG WRENCH	19.45
5775291	POWER LINE SUPPLY	#2 WIRE - PIGNUT	3,643.92
5775275	POWER LINE SUPPLY	APPRENTICE GEAR	1,250.45
5773495	POWER LINE SUPPLY	INVENTORY ITEMS	241.71
5773496	POWER LINE SUPPLY	INVENTORY ITEMS	196.90
5771681	POWER LINE SUPPLY	INVENTORY ITEMS	333.00
5777988	POWER LINE SUPPLY	SAMPLE LED FIXTURE RETURN	(447.47)
5769732	POWER LINE SUPPLY	SAMPLE LED FIXTURE	447.47
5777336	POWER LINE SUPPLY	WR 835 CONNECTOR	13.92
5777338	POWER LINE SUPPLY	HELIX ANCHOR	183.69
5777339	POWER LINE SUPPLY	1/0 ALUM TRIPLEX	1,080.00
5777341	POWER LINE SUPPLY	RED METER SEALS	195.84
5777342	POWER LINE SUPPLY	5/8" X 12" BOLT	122.75
5777343	POWER LINE SUPPLY	METER SEALING RING	65.80
5777402	POWER LINE SUPPLY	RUBBER OVERSHOE	192.00
179496	PVS TECHNOLOGIES	FERRIC CHLORIDE	4,233.41
6058	QUALITY ENGRAVING SER	NAME PLATE FOR JON BARTLETT	10.00
6057	QUALITY ENGRAVING SER	PLAQUE FOR BROOKS NATURE AREA OBS DECK	230.00
509	QUALITY LAWN CARE	GRASS CUTTING & TRIMMING - OCTOBER	500.00
524	QUALITY LAWN CARE	LAWN CARE AT AIRPORT	390.00
110613	R & M LOCK SHOP	KEYS	10.00
10-4-13	R. B. CHRISTIAN	REMOVE RAILINGS AND INSTALL NEW	970.00
8763	RADIO COMMUNICATIONS	SINGLE UNIT CHARGER	130.00
15845	RC SYSTEMS INC.	ANNUAL SOFTWARE SUPPORT CONTRACT	3,382.50
RR183177	REHMANN ROBSON PC	TECHNICAL ASSISTANCE RE YEAR-END CLOSEO	3,230.57
70499098	ROSE PEST SOLUTIONS	PEST CONTROL AT MH	55.00
17877	RS TECHNICAL SERVICE	CLAMPS, VALVE KITS	705.78
95732	SHAFFER REDI-MIX INC	LIMESTONE	623.85
45816	SOIL AND MATERIALS EN	DIVISION STREET IMPROVEMENTS TESTING P0	1,314.56
246460	SOLOMON CORPORATION	TRANSFORMER & LTC REPAIR	28,250.00
17093	SPECTRUM ENGINEERING	ELECTRIC SYSTEM STUDY	8,499.35
28838	STANDARD PRINTING & O	TOWN CRIER	324.97
14-000246	STATE OF MICHIGAN	SEMI ANNUAL RADIO MIC FEES FOR 800 RADI	7,000.00
837651	STATE OF MICHIGAN	WATER SYSTEM FEE	2,909.22
23932	SUMMIT POINTE	CONTRACT MOWING @ WWTP	130.00
23715	SUMMIT POINTE	CONTRACT MOWING	580.00
D23360	SURVALENT TECHNOLOGY	ANNUAL SUPPORT	5,250.00
20-115039	SYNAGRO CENTRAL, LLC	BIOSOLIDS HAULING	25,926.77
79346	TROUP ELECTRONICS INC	PROGRAMMING OF KENWOOD RADIO	89.00
400783	VAN BELKUM	TRANSCRIBE AUDIO FILE	300.00
3556760863	XYLEM WATER SOLUTIONS	AIR DISTRIBUTORS	147.54
			172,783.38

User: ctanner

DB: Marshall

EXP CHECK RUN DATES 11/01/2013 - 11/02/2013

UNJOURNALIZED OPEN

BANK CODE: MAIN

INVOICE NUMBER	VENDOR NAME	DESCRIPTION	AMOUNT
102513	BALLARD, FRANK R	INSPECTORS COMMISSION	5,514.42
101313	BURGHDORE, CODY	BOOT ALLOWANCE	84.79
101513	CALHOUN COUNTY TREASU	10/01/13--10/15/13 2013 SUMMER AD VALOR	14,156.06
101513	CALHOUN INTERMEDIATE	10/01/13--10/15/13 2013 SUMMER AD VALOR	3,894.10
32-041400-16	CAMPBELL III, JAMES	REFUND UTILITY DEPOSIT	36.85
617716	COMMERCIAL OFFICE PRO	MAT, SUPER-SOAK	134.99
619022	COMMERCIAL OFFICE PRO	MAT RETURNED	(134.99)
618873	COMMERCIAL OFFICE PRO	RBN, PROTCT SHTS, CRTDGS	257.49
102813	DAMON, DONALD	PRESCRIPTION REIMBURSEMENT	14.30
102513	DEVENEY, JAMES R	INSPECTORS COMMISSION	303.75
102513	EDWARD COSTINE	OPTICAL REIMBURSEMENT	300.00
14-021400-23	FAITH EMSWILER	REFUND UTILITY DEPOSIT	47.58
102513	GANO, DARYL	INSPECTORS COMMISSION	298.75
1083750	GRIFFIN PEST SOLUTION	900 S MARSHALL	46.00
102513	GROSS, JOHN	INSPECTORS COMMISSION	80.00
101513	KELLOGG COMMUNITY COL	10/01/13--10/15/13 2013 SUMMER AD VALOR	2,247.82
102613	MAINS, MARY C	PRESCRIPTION REIMBURSEMENT	35.00
2113-1013	MARSHALL COMMUNITY CU	2113 - TRUDEAU	405.71
101513	MARSHALL DISTRICT LIB	10/01/13--10/15/13 2013 SUMMER AD VALOR	2,078.96
101513	MARSHALL PUBLIC SCHOO	10/01/13--10/15/13 2013 SUMMER AD VALOR	10,030.50
102513	MCAULIFFE, JOHN	INSPECTORS COMMISSION	40.00
1508369-1	MOORE, GARRETT	BOOT ALLOWANCE	150.51
100213	MYERS, ALICE	PRESCRIPTION REIMBURSEMENT	15.00
224843832-090	SPRINT	ACCT #224843832	399.67
102813	TOM TARKIEWICZ	MISC EXPENSE REIMBURSEMENT	120.06
102513	TRUDEAU, TERI	EXPENSE REIMBURSEMENT	27.51
10040269-1013	WOW! BUSINESS	ACCT #010040269	372.87
102513	ZIENERT, SHERI	COFFEE & SUPPLIES	52.20
			41,009.90

User: ctanner

DB: Marshall

EXP CHECK RUN DATES 11/30/2012 - 11/09/2013

UNJOURNALIZED

OPEN

INVOICE NUMBER	VENDOR NAME	DESCRIPTION	AMOUNT
6100458-000-1113	AD-VISOR & CHRONICLE	ACCT #06100458-000, OCTOBER CHARGES	953.15
6100458000	AD-VISOR & CHRONICLE	AUGUST STATEMENT SHORT-PAID	52.49
19-024600-03	B.C. HABITAT FOR HUMA	REFUND UTILITY OVERPAYMENT	72.46
FY2013	BIRD, SANDRA	REVIEW OF FY2013 FINANCIAL ACTIVITY	500.00
56824A	C2AE	MARSHALL FIRE STATION	6,959.60
2013-1043	CALHOUN COUNTY TREASU	HOMESTEAD DENIAL INTEREST PD IN ERROR	470.95
103113	CALHOUN COUNTY TREASU	TRAILER FEES	80.00
39495254	CITGO	FLEET #132271610	12,526.21
619686	COMMERCIAL OFFICE PRO	CLOCK	26.45
204384607820	CONSUMERS ENERGY	1000 6880 0224	4.20
25-035000-05	CRUSCIEL, CONNIE	REFUND UTILITY OVERPAYMENT	26.64
21-042400-09	CUTCHALL, RUTH	REFUND UTILITY DEPOSIT	70.23
110713	DAVID OWENS	MAILING TUBE FOR BLDG PERMITS	2.79
28-075400-01	GENERAL SURGICAL ASSO	REFUND UTILITY OVERPAYMENT	319.94
16-005500-03	GILYARD, FRANKLIN	REFUND UTILITY OVERPAYMENT	2.40
1083749	GRIFFIN PEST SOLUTION	323 W MICHIGAN AVE	33.00
110613	HOCH-MELLUISH, PATRIC	REIMBURSEMENT FOR BROOKS NATURE EXPENSE	39.86
110413	HUEPENBECKER, JOHN	BOOT ALLOWANCE	137.79
32-006300-09	JODY FULLER & LYNETTE	REFUND UTILITY DEPOSIT	27.75
110713	JOHN GALLOWAY	DISHWASHER - ENERGY OPTIMIZATION	15.00
1901550020	KOCH, JOHN	REFUND UTILITY OVERPAYMENT	95.40
8809	LEWEY'S SHOE REPAIR	JOEL ZEBOLSKY-BOOT ALLOWANCE	190.00
31-011100-08	MARSH, ASHLEY	REFUND UTILITY DEPOSIT	29.54
9421-0913	MARSHALL COMMUNITY CU	9421 - SEARS	74.46
32-032000-26	NEWTON, EMILY	REFUND UTILITY DEPOSIT	48.27
25-008400-00	POWERS, DOROTHY	REFUND UTILITY OVERPAYMENT	54.95
249-003981120	REPUBLIC SERVICES #24	ACCT #3-0249-1022021	761.04
29-014600-17	RODRIGUEZ, LYNDEE	REFUND UTILITY DEPOSIT	28.36
32-042600-24	SMITH, MICHELLE	REFUND UTILITY DEPOSIT	84.93
21063-1113	SPARTAN STORES	CUST #021063, OCTOBER CHARGES	476.13
38-6004708-1013	STATE OF MICHIGAN	FIN #38-6004708, 160 SALES TAX, OCT 201	18,324.02
102813	TANNER, CYNTHIA	PRESCRIPTION REIMBURSEMENT	15.00
DM140	TELEDYNE ISCO, INC	SALES TAX DEDUCTED	(35.10)
10058364-1013	WOW! BUSINESS	ACCT #010058364	32.97
15-023500-11	ZUCK, STEPHANIE	REFUND UTILITY DEPOSIT	110.08
			42,610.96



**ADMINISTRATIVE REPORT  
NOVEMBER 18, 2013 - CITY COUNCIL MEETING**

**REPORT TO:** Honorable Mayor and City Council Members

**FROM:** James Schwartz, Public Safety Director  
Tom Tarkiewicz, City Manager

**SUBJECT:** Approval of City Hall Renovation Bid, Acquisition of East Michigan Ave Fire Station site, Additional Architectural Fees for Fire Station, and Retainage of Construction Manager for Fire Station

**BACKGROUND:** C2AE was hired to design renovations for the MAEDA welcome center on the east side of the first floor of City Hall and for replacement of the Fire Department facilities at City Hall. The Fire Station replacement at City Hall was determined to have compromises. After considerable design work was accomplished at the City Hall site, City Staff and C2AE looked at multiple sites in the City and determined that a site on East Michigan Avenue was available and would fit the needs for the department.

**City Hall Renovation Bids**

C2AE was requested to design improvements at City Hall for the MAEDA welcome center, offices and conference room. The installation of public restrooms was added to the project. The restrooms will be located in the first floor of the former Ambulance offices. The estimate for these improvements was \$290,000. The City received \$247,000 in grants from the Cronin Foundation and the Marshall Community Foundation for this project.

The following bids were received:

Beckering Construction	Grand Rapids	\$320,690
Kalleward Group	Kalamazoo	\$355,300
Frederick Construction	Vicksburg	\$369,900
Maxwell & Associates	Galesburg	\$389,300
Carrier Construction	Hickory Corners	\$399,500
Schweitzer	Battle Creek	\$405,800
LD Docsa	Kalamazoo	\$407,500
Moore Trospen Construction	Holt	\$536,145

C2AE has reviewed the bids and is recommending the low bidder. Please see the attached recommendation. The planned completion of this phase of the project is in 90 days. The additional \$800 is for painting the second floor lobby area because the first floor lobby will be painted as part of the reconstruction and is connected. The \$800 will come from the Town Hall budget, \$247,000 will come from the grants, and the remaining \$72,890 will come from the Building Authority bond to be sold in March.

323 W. Michigan Ave.

Marshall, MI 49068

p 269.781.5183

f 269.781.3835

cityofmarshall.com

### Acquisition of East Michigan Ave Fire Station site

City Staff have been negotiating with the representative for the Golden Rule LLC property for a 1.8 acre site on East Michigan Avenue to build the new fire station building. A \$25,000 purchase price has been negotiated. The City Attorney is preparing the appropriate legal documents to transact the transfer. City Staff is requesting your approval of the purchase of the parcel. See attached Offer to Purchase Real Estate.

### C2AE Architectural Fees

C2AE was hired in June of 2012 to design the fire department addition and the MAEDA office renovations at City Hall for a fee of \$231,000. As the project progressed, it was determined that the construction of public restrooms at City Hall should be added to their project.

As the design continued, it was determined that the pinched site at City Hall would require compromises. C2AE with City Staff support evaluated other sites. It was finally determined that the East Michigan Ave site, mentioned above, would best serve the Fire Department with a building and location without the compromises. Because this is a brand new site, C2AE is starting over on the design and plans.

C2AE has recalculated their expenses for the additional work at City Hall for public restrooms, alternative sites evaluation, the East Michigan Avenue Fire Station design & plans, and the City Hall parking area. Their proposal is attached. The additional cost from their June 2012 proposal is \$169,621 for a total fee for all projects of \$400,621.

### Fire Station Construction Manager

The City Hall and Fire Department renovation project originally was determined to be a General Contractor bid project. The General Contractor concept was chosen because of the design work that was already completed at the City Hall site. Since the fire station will now be a stand-alone building, it is now recommended to be a Construction Manager project. Clark Construction of Lansing was hired as the construction manager for the Marshall Regional Law Enforcement Center (MRLEC). Clark Construction was selected after a competitive bid process for the MRLEC. City Staff met with a representative of Clark Construction to request a Construction Manager amendment for the Fire Station. Their amendment is attached. City Staff feels by using the same Construction Manager will reduce the cost of both projects.

### **RECOMMENDATION:** It is recommended that:

- The bid of Beckering Construction of Grand Rapids for \$320,690 for the City Hall renovations be accepted.
- Approve the purchase of a parcel from Golden Rule LLC on East Michigan Avenue for the Fire Station for \$25,000

- Approve the additional architectural fees for C2AE for a total contract amount of \$400,621 for City Hall renovations, public restrooms, and the East Michigan Avenue Fire Station projects.
- Approve the amendment to the Clark Construction Company construction management contract for an additional \$149,293 to provide services for the fire station.

**FISCAL EFFECTS:** The City has received a \$237,000 Cronin Foundation grant and a \$10,000 Marshall Community Foundation grant for the City Hall renovation project. \$800 for the additional painting will come from the Town Hall FY 2014 budget (101-265-820.00) The remaining construction cost, the cost of the architect, Construction Manager and the land purchase for the fire station will be paid through a bond sale in March of 2014.

**ALTERNATIVES:** As suggested by Council.

Respectfully submitted,



James Schwartz  
Public Safety Director



Tom Tarkiewicz  
City Manager



November 13, 2013

Mr. Tom Tarkiewicz  
City Manager  
City of Marshall  
323 W Michigan Ave  
Marshall, MI 49068

Re: Bid Recommendation for City Hall Renovations

Dear Tom,

Bids for the City Hall Renovations were received and publicly read on November 13, 2013 at C2AE's Kalamazoo office. A copy of the bid tab is enclosed. A total of eight (8) bidders provided bids for the work. The apparent low bidder is Beckering Construction, Inc., whom C2AE has worked with and is currently working with on projects. A brief post bid interview was conducted with the low bidder to confirm scope and schedule.

C2AE is recommending the City of Marshall award the work for the City Hall Renovation to Beckering Construction, Inc. for the amount of \$319,890, plus \$800 for the bid alternate to paint the second floor lobby, for a total of \$320,690

Sincerely,  
C2AE

  
Stevan J. Jurczuk, AIA, LEED AP BD+C  
Project Manager, Architect

Enclosure



648 Monroe Ave. NW  
 Suite 210  
 Grand Rapids, MI 49503  
 P: 616.464.9414  
 F: 616.464.9416  
 www.c2ae.com

## Bid Tabulation

**Project #:** 12-0108      **Bid Date:** Wednesday, November 13, 2013  
**Project:** Renovations to Marshall City Hall  
 City of Marshall      **Project Manager:** Steve Jurczuk  
**Owner:** City of Marshall  
 323 W Michigan Ave  
 Marshall, MI 49068

Bidding Contractor	Addenda	Bid Bond	Base Bid	Alternate	Total Est. Bid	Calendar Days
	1					
Beckering Construction	X	X	319,890	800	320,690	90
Kalleward Group	X	X	354,100	1,200	355,300	91
Frederick Construction	X	X	369,000	900	369,900	120
Maxwell & Associates	X	X	388,000	1,300	389,300	140
Carrier Construction Co	X	X	398,700	800	399,500	120
Schweitzer	X	X	405,000	800	405,800	120
L.D. Docsa	X	X	406,700	800	407,500	180
Moore Trosper Construction	X	X	534,000	2,145	536,145	50

## OFFER TO PURCHASE REAL ESTATE

The City of Marshall, Michigan ("Buyer") with offices at 323 W. Michigan Avenue, Marshall, Michigan 49068 hereby offers to purchase the real estate described below on the terms set forth herein from Darryl W. Millet in his capacity as Receiver for Golden Rule, LLC, a New Mexico limited liability company ("Seller") whose address is c/o Albuquerque Advocates, P.C., 4300 Carlisle NE, Suite 5, Albuquerque, New Mexico 87107.

This offer is available until 5:00 p.m. eastern time on December 6, 2013 at which time it will expire if not sooner accepted by Seller. If Seller accepts this offer such acceptance shall be communicated by returning a copy of this Offer to Purchase, signed by the Seller, to the Buyer at the address indicated above.

**BUYER OFFERS TO PURCHASE REAL PROPERTY AS FOLLOWS:**

### PROPERTY:

The two parcels of real property bearing tax identification numbers 53-001-963-00 and 53-001-965-00 and more fully described on the attached Exhibit A. In the event that more accurate legal descriptions become available following a land survey, then the new legal descriptions shall be substituted for those contained on Exhibit A.

PRICE: Twenty Five Thousand (\$25,000.00) Dollars.

### TERMS:

Immediately upon acceptance of this offer Buyer will pay One (\$1.00) Dollar to the Seller as earnest money. The remainder will be due at closing.

### TAXES AND ASSESSMENT:

Seller shall be responsible for 2013 and prior taxes.

Seller shall be responsible for a pro-rata share of taxes and any assessments through the date of closing of the 2014 taxes. If the exact amount of 2014 taxes and assessments are not known, the Seller's most recent tax and assessment bills shall be used to determine their pro-rata obligation for the year 2014.

### CONVEYANCE:

Seller shall deliver a fully executed warranty deed to the Buyer at closing conveying marketable title to the Buyer.

### TITLE INSURANCE:

Seller shall provide, at Seller's expense, an owner's policy of title insurance from a title insurance agency acceptable to Buyer, in the amount of the purchase price, subject only to standard exceptions.

RIGHT OF INSPECTION:

Upon acceptance of this offer, Buyer and Buyer's agents and employees shall immediately be granted access to the property for the purpose of conducting non-destructive environmental evaluations. Buyer shall not share the results of any environmental testing except to the extent required by law.

CLOSING:

Closing shall take place on or before January 31, 2014. The closing shall take place at such location within the State of Michigan as the parties may mutually agree.

The exact closing date shall be determined by agreement of the parties.

POSSESSION:

Buyers shall be entitled to possession no later than the day of closing.

CONDITIONS:

This sale is conditioned upon approval by the 1<sup>st</sup> Judicial District Court, Santa Fe, New Mexico. Seller shall diligently seek such approval.

CLOSING COSTS:

The Seller shall be responsible for the cost of the preparation of the Warranty Deed, property Transfer Affidavit, Transfer Tax and Title Insurance. Buyer shall pay the cost of recording the Deed and the cost of any inspection or environmental assessment.

SALE WITHOUT BROKER:

The parties represent to each other that as of the date of this agreement there is no listing agreement in effect with respect to the premises, and that no broker has been engaged by either party nor has any broker been involved in negotiating this agreement. Each party shall indemnify the other and hold the other harmless from any claim to a commission or fee by or on behalf of a broker for representation.

AMENDMENTS:

Amendments of this Agreement are permitted only if written and signed by all parties.

CHOICE OF LAW:

This Agreement is governed by Michigan Law.

BINDING EFFECT:

This Agreement shall be binding upon and inure to the benefit of and be enforceable by the legal representatives, assignees, heirs, executors or administrators of the parties.

FULL AGREEMENT:

This document represents the full extent of the agreement of the parties.

NOTICES:

All notices required to be given under this Contract shall be mailed to the Seller at the address above, and to the Buyer in care of Beardslee Law Offices at the address listed below.

This Offer is made by the City of Marshall, Michigan and is executed by the City Clerk, Trisha Nelson, on behalf of the City of Marshall, having been authorized by the Marshall City Council.

City of Marshall

November 18, 2013

\_\_\_\_\_  
By: Trisha Nelson, Clerk

ACCEPTANCE

This offer is ACCEPTED by the Seller, this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

\_\_\_\_\_  
Darryl W. Millet  
Receiver for Golden Rule, LLC

Prepared by:  
Paul K. Beardslee (P42177)  
Attorney for Buyer  
208 W. Michigan Avenue  
Marshall, MI 49068  
(269) 781-9090

**EXHIBIT "A"**  
**LEGAL DESCRIPTION**

THE LAND REFERRED TO HEREIN BELOW IS SITUATED IN THE CITY OF MARSHALL, CALHOUN COUNTY, STATE OF MICHIGAN, AND IS DESCRIBED AS FOLLOWS:

Parcel 1:



LIBER 3572 PAGE 739

Commencing 35 rods West of the Marengo Township line on the East ½ of the Northeast ¼ of Section 25, Town 2 South, Range 6 West, described and bounded as follows:

Commencing at a point on the North line of Territorial Road (so-called), 35 rods West of the line between the Townships of Marshall and Marengo; thence running North, 16 rods; thence Easterly, parallel with said Territorial Road, 6 rods 10 links; thence Southerly, to the North line of said Territorial Road, to a point 1.80 chains East of the beginning; thence Westerly, along the North line of Territorial Road, 7 rods 5 links to place of beginning.

Also, commencing at a point on the North line of Territorial Road (so-called), 349.3 feet West of the line between the Townships of Marshall and Marengo; thence North from said point, 16 rods to the South line of Ferguson property; said point of intersection being 386 feet West of the Town line between Marshall and Marengo Townships; thence Westerly 86 feet, on a line parallel with said Territorial Road; thence Southerly 16 rods, to the North line of said Territorial Road, to a point 109.3 feet West of the point of beginning; thence Easterly, along the North line of said Territorial Road, 109.3 feet to the place of beginning. Both parcels having a total frontage of 228. feet on Territorial Road

EXCEPTING THEREFROM, beginning on the North line of Territorial Road, 35 rods West of the line between Marshall and Marengo Township; thence Northerly, 160 feet along Thompsons' line; thence North 88-1/2° East, 62 feet; thence Southerly 141 feet, to the North line of Territorial Road; thence Westerly 82 feet, to the beginning.

ALSO EXCEPTING THEREFROM, premises described in Deed recorded in Liber 423 on page 246, Calhoun County Records, described as: Commencing at a point 160 feet North of a point on the North line of Territorial Road (so-called), 35 rods West of the line between the Townships of Marshall and Marengo, which point of beginning is also the Northwest corner of a parcel of land formerly owned by Van Holland Roberts and Catherine Roberts, husband and wife; thence North, to a point 16 rods North of the North line of said Territorial Road, being also the Northwest corner of a parcel of land formerly owned by Archie E. Humphrey and Liela A. Humphrey, his wife; thence Easterly, parallel with said Territorial Road, 43 feet; thence Southerly to the Northeast corner of Roberts land; being a point 52 feet from the point of beginning, measured on a line running North 88-1/2° East from the point of beginning; thence Westerly, along lands of Roberts, being the line last above mentioned, 52 feet to the place of beginning.

NOW ASSESSED AS Lot No. 63 and part of Lot No. 64 of SUPERVISOR'S PLAT OF UPPER VILLAGE ANNEX, according to the Plat thereof recorded in Liber 9A of Plats, on page 5, in the Office of the Register of Deeds for Calhoun County, Michigan.

Tax Number: 13-53-001-963-00

Parcel 2:



LIBER 3572

PAGE 740

Commencing at a point on the North line of Territorial Road, now known as Michigan Avenue, distant 35 rods West of the line between the Townships of Marshall and Marengo, and running thence Northerly 160 feet along the line known as the Thompson line to an iron stake, thence North 88 ½ deg. East 52 feet to an iron stake, thence southerly 141 feet to the north line of said Territorial Road, thence westerly along the north line of said Territorial Road 82 feet to the place of beginning.

Also commencing at a point 160 feet north of the point on the north line of Territorial Road, so-called, 35 rods west of the line between the Townships of Marshall and Marengo, which point of beginning is also the northwest corner of the parcel of land above described; thence north to a point 16 rods north of the north line of said Territorial Road, being the Northwest corner of a parcel of land owned by Archie E. Humphrey and Liela A. Humphey, husband and wife, thence Easterly parallel with said Territorial Road 43 feet, thence southerly to the northeast corner of land above described, being a point 52 feet from the point of beginning, measured on a line running North 88 ½ deg. East from the point of beginning, thence westerly along the land above described, being the line last above mentioned 52 feet to the place of beginning.

Now being a part of Lot 64 of Plat of Upper Village Annex Supervisor's Plat in the City of Marshall, according to the plat recorded in Liber 9A of Plats, Page 5 in the Office of the Register of Deeds for Calhoun County, Michigan.

Tax Number: 13-53-001-965-00



November 13, 2013

Mr. Thomas Tarkiewicz  
City Manager  
City of Marshall  
323 W. Michigan Ave  
Marshall, MI49068

Re: Fee Amendment for Architectural and Engineering Services  
New Marshall Fire Station

Dear Tom,

As you are well aware, the new direction to design and build a new fire station on a new site (E. Michigan Ave.) is a major project scope change, but we fully understand and agree with the benefits it offers vs. the compromises with the pinched addition behind City Hall. This essentially is starting the design process over for us. As directed, we stopped work on the fire station addition project early August of this year, but continued on the City Hall portions.

Our contract value for work on the city hall site including early alternate site configurations is \$231,000. Since then, we have agreed to add the public restrooms to the scope of work for \$9,000 in additional fee (included in this amendment). We have also reviewed and provided analysis of new fire station sites at E. Hanover St, W. Michigan Ave, and E. Michigan Ave. This was done on a time and materials basis which totaled \$5,786.

Now that a site has been selected, we propose that the work to complete the design of the new fire station on the new site is \$132,821, which does not include the unspent portion of the fee from the original contract \$231,000. You have also directed us to provide design for additional scope of the new parking lot behind city hall and renovations to existing electrical room that will remain. We are proposing this fee to be \$27,800.

Therefore, we are requesting approval of this amendment for \$132,821 + \$9,000 + \$27,800, which totals \$169,621 of additional fee. As with the original contract, reimbursable expenses of mileage and printing are in addition.

If acceptable, we will submit a formal AIA Contract Amendment (AIA document G802).

Sincerely,  
C2AE

  
Stevan J. Jurczuk, AIA, LEED AP BD+C  
Project Manager

  
Dennis B. Jensen, AIA  
Principal

# Appendix A - Fee Proposal Form

## For Marshall Fire Department

### A. Preconstruction Services as defined in section 6.1.

<u>Position:</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Project Executive:*			\$ -
Project Director/Manager:	30	\$ 100.00	\$ 3,000.00
Project Estimator:	69	\$ 85.00	\$ 5,865.00
Project Superintendent:	<u>8</u>	\$ 65.00	<u>\$ 520.00</u>
Total Preconstruction Services	107		<u><u>\$ 9,385.00</u></u>

\*The project executive will be made available to assist in the project development as needed. This cost is included in our Construction Fee.

### B. Construction Services as defined in section 6.2 (based on 9 months of construction\*)

<u>Position:</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Project Executive:*			\$ -
Project Director/Manager	138	\$ 100.00	\$ 13,800.00
Project Engineer	173	\$ 43.00	\$ 7,439.00
Project Estimator			\$ -
Project Superintendent	1125	\$ 60.00	\$ 67,500.00
Accounting	<u>87</u>	\$ 57.00	<u>\$ 4,959.00</u>
Total Construction Services	1523		<u><u>\$ 93,698.00</u></u>

\*The project executive will be made available to assist in the project management as needed. This cost is included in our Construction Fee.

### C. Construction Management Fee as defined in section 6.3 A fixed fee based on an \$2.1 Million construction costs.

**\$ 46,210.00**

General conditions as listed in Appendix B are not included in our construction fee; where possible these services will be competitively bid and invoiced as a pass through cost of the work as defined in the ConsensusDOCS CM at risk Contract. Bonds and Insurance are also defined as a cost of the work.

## City of Marshall Fire Station Clark Construction Company Staffing Plan

		Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Mar	Apr	Pre Const	Const	Close Out	Total
Staffing Analysis		13	13	11	11	14	11	11	11	11	11	11	14	11	11	13	13	Hours	Hours	Hours	Hours
		Construction Phase															Close-out				
Hours Based on 72 Hrs Month		4	5	6	7	8	9	10	11	12	13	14	15	16	17	20	21				
<b>Executive</b>	%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%				
	Hrs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Project Manager</b>	%	5%	5%	4%	4%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	0%	0%				
Chad Riehl	Hrs	9	9	7	7	14	14	14	14	14	14	14	14	14	14	0	0	31	138	0	170
<b>Project Engineer</b>	%	0%	0%	0%	0%	15%	15%	15%	15%	15%	5%	5%	5%	5%	5%	0%	0%				
Office Pool	Hrs	0	0	0	0	26	26	26	26	26	9	9	9	9	9	0	0	0	173	0	173
<b>Project Estimator</b>	%	20%	0%	20%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%				
Garry Myers	Hrs	35	0	35	0	0	0	0	0	0	0	0	0	0	0	0	0	69	0	0	69
<b>Project Superintendent</b>	%	0%	0%	0%	5%	0%	0%	0%	50%	100%	100%	100%	100%	100%	100%	0%	0%				
Jim Anderson	Hrs	0	0	0	9	0	0	0	87	173	173	173	173	173	173	0	0	9	1125	0	1133
<b>Accounting &amp; Procurement</b>	%	0%	0%	0%	0%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	0%	0%				
Office	Hrs	0	0	0	0	9	9	9	9	9	9	9	9	9	9	0	0	0	87	0	87

Total Monthly Hours  
 Clark Construction Company  
 -Confidential-  
 402FR022, 1/23/09, Version 1



**ADMINISTRATIVE REPORT**  
**November 18, 2013 - CITY COUNCIL MEETING**

**REPORT TO:** Honorable Mayor and City Council Members

**FROM:** Ken Swisher, Finance Director  
Tom Tarkiewicz, City Manager

**SUBJECT:** City Income Tax Feasibility Study

**BACKGROUND:** In 2012, the Council discussed the possibility of a feasibility study for a City Income Tax, and \$18,000.00 was approved in the FY2014 Budget for that purpose. The City Council was briefed regarding the existing city income tax proposal at the Council meeting of November 4, 2013. The Council requested that additional consideration be given to evaluating the potential impact of a city income tax on local economic development. The vendor revised the scope of work to include an evaluation of potential economic development impact in the proposal (see attached proposal, paragraph 5A), and provided a revised cost quotation of \$18,775.00. Once complete, the feasibility study will be presented to the City Council for further action.

**RECOMMENDATION:** It is recommended that the Council authorize the expenditures for this feasibility study in an amount not to exceed \$18,775.00.

**FISCAL EFFECT:** To appropriate an additional \$775.00 to the Non-Departmental Funds, Professional Services account, 101-294-801.00, amending the total appropriation for the account to \$18,775.00.

Respectfully submitted,

Ken Swisher  
Finance Director

Tom Tarkiewicz  
City Manager

323 W. Michigan Ave.

Marshall, MI 49068

p 269.781.5183

f 269.781.3835

cityofmarshall.com

4488 Jackson Road, Suite 2B  
Ann Arbor, MI 48103  
734.623.8033



July 17, 2012 (amended November 5, 2013)

City of Marshall  
Ken Swisher  
Finance Director  
323 W. Michigan Ave.  
Marshall, MI 49068

Dear Mr. Swisher:

As prescribed in the City's RFP document, we are submitting this Sealed Dollar Cost Bid as part of our proposal to assist the City of Marshall with conducting an Income Tax Feasibility Study.

The proposal document contains information related to our understanding of the current situation and the need for an income tax study, our approach to achieving the study objectives, our qualifications for conducting the study, proposed project staffing and other required documentation.

Based on the scope of the project, as defined by the City RFP for the project, we propose the following not-to-exceed cost:

Professional fees:	\$18,200
Project-related expenses:	<u>575</u>
<b>TOTAL NOT-TO-EXCEED PROJECT COST</b>	<b>\$18,775</b>

These cost estimates are detailed on the attached page.

As described in Section V of the accompanying proposal, this fee quotation does not include work performed beyond Task 9 in Section II.

Our hourly rate for additional work described in Task 10 would be \$100. We would be willing to quote a fixed cost for any additional tasks, if a limited scope of services could be defined.

We appreciate the opportunity to propose our services to you. If you have questions concerning the proposal or desire further discussion, please contact me at 734-623-8033.

Very truly yours,

A handwritten signature in black ink that reads "John Kaczor". The signature is written in a cursive style with a large initial "J".

John Kaczor, Principal

Note: John Kaczor is an authorized representative of the firm, empowered to submit this bid and authorized to sign a contract with the City of Marshall.

Municipal Analytics: Sealed Dollar Cost Bid

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE CITY OF  
MARSHALL INCOME TAX FEASIBILITY STUDY**

	<u>Hours</u>	<u>Standard Hourly Rate</u>	<u>Quoted Hourly Rate</u>	<u>Total</u>
Principal	100	\$ 135	\$ 100.00	\$ 10,000
Subject Matter Expert	20	\$ 90	\$ 75.00	\$ 1,500
Research Consultants	90	\$ 75	\$ 55.00	\$ 4,950
Support	<u>70</u>	\$ 35	\$ 25.00	<u>\$ 1,750</u>
	280			\$18,200
 <u>Out-of-Pocket Expenses</u>				
Meals & Lodging				\$ 75
Transportation				\$ 400
Purchased Data				\$ 100
<b><u>TOTAL ALL-INCLUSIVE PRICE*</u></b>				<b><u>\$ 18,775</u></b>

\*Valid for project initiation through 12/31/13

**CITY OF MARSHALL**  
**PROPOSAL FOR INCOME TAX FEASIBILITY**  
**STUDY**



July, 2012 (amended November 2013)

John Kaczor  
4488 Jackson Road, Ste. 2B  
Ann Arbor, MI 48103  
734.623.8033



4488 Jackson Rd., Ste. 2B  
Ann Arbor, MI 48103  
734-623-8033



July 17, 2012 (amended November 5, 2013)

City of Marshall  
Ken Swisher  
Finance Director  
323 W. Michigan Ave.  
Marshall, MI 49068

Dear Mr. Swisher:

We are pleased to propose our services to assist the City of Marshall with conducting an Income Tax Feasibility Study. As specialists in Michigan local government finance, we understand the importance of evaluation prior to implementation. This is particularly true when considering a major change in revenue streams.

In recent years, the funding options available to municipal governments in Michigan have been constricted to the point that the current mix of property taxes, State revenue sharing and fees cannot sustain the level of services desired by the public. As a result, the City of Marshall, like many cities in Michigan, is exploring alternate revenue options as a means of ensuring a more stable and diverse source of local revenues. One option under consideration to achieve this goal is the city income tax, authorized by the Uniform City Income Tax Act of 1964.

The staff of Municipal Analytics has performed numerous studies relating to municipal finances and revenue alternatives, including the city income tax, and we are convinced we can work successfully with the City to determine the feasibility of a city income tax in Marshall.

Related to this, our proposal presents an approach that will provide the City with a comprehensive and clearly articulated analysis to help decision makers determine how this revenue option might fit into its larger fiscal goals. This proposal is a firm and irrevocable offer for 120 days.

We appreciate the opportunity to propose our services to you. If you have questions concerning the proposal or desire further discussion, please contact me at 734-623-8033.

Very truly yours,

A handwritten signature in black ink, appearing to read "John Kaczor". The signature is written in a cursive, flowing style.

John Kaczor, Principal

**CITY OF MARSHALL**  
**PROPOSAL FOR INCOME TAX FEASIBILITY STUDY**

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Submitted under separate cover: Sealed Dollar Cost Bid

**SECTION I**

**OUR UNDERSTANDING OF THE SITUATION**

## SECTION I

### OUR UNDERSTANDING OF THE SITUATION

The City of Marshall, with a population of 7,088, is the county seat of Calhoun County, MI, and sits at the crossroads of Interstates 94 and 69. As such it serves as a major employment center for the region, and contains a higher than average percentage of non-taxable land (due to the number of government, educational, healthcare and non-profit enterprises in the city).

Like many municipalities in Michigan, Marshall is facing a multitude of financial challenges, stemming from the larger economic problems facing this state and the nation. For some time, local officials have known that the State's funding model for local government services, is failing. The current period of declining property taxes, reduced State revenue sharing payments, limited development-related income and record low investment returns is putting significant strain on Marshall's ability to meet basic service expectations.

In recent years, City of Marshall officials have been making difficult decisions to reduce costs in all areas of government, with the goal of minimizing the impact of services delivered to residents. However, there is only so much cost savings that can be achieved without affecting services.

Recognizing the need to evaluate alternative revenue models, the City desires to transition to more diverse local revenue streams and reduce reliance on State and Federal funding. Similar to the City's goal of strengthening and diversifying the local economy, local funding sources should also be strengthened and diversified.

Related to this, the City is currently exploring alternatives for generating revenues. One revenue option being considered is the city income tax, as authorized by the Uniform City Income Tax Act of 1964.

The local income tax option provides the benefits of revenue diversification, and reduces the burden currently shouldered by taxable property owners in the City. An income tax would shift a portion of the tax burden to non-residents who work in the City (and use City services), which in turn could result in a reduction in the property tax millage. Lower property taxes could provide an incentive for businesses to locate in the City. Before such a plan is implemented, the revenue potential from an income tax needs to be determined.

Consequently, at this time the City is contemplating an analysis of income tax potential. This analysis should focus on the financial impacts of an income tax, and provide the City with a tool for evaluating the income tax option in the future. Issues that the City would like evaluate include:

- The estimated financial impact of an income tax on the City including the potential for revenue generation and resulting reductions in the property tax millage rate
- The estimated tax burden borne by different taxpaying groups such as residents, non-residents, corporations, low-income residents, renters, homeowners and seniors.
- The cost of income tax administration.

Municipal Analytics is pleased to respond to this opportunity and assist the City of Marshall in this important study. Our project team has extensive experience in performing data analysis and evaluating municipal finances. As a result, we are confident of our ability to provide assistance and develop findings and conclusions necessary to thoroughly assess the feasibility and financial impact of an income tax.

In conducting this study for the City of Marshall, we would focus on determining the most accurate estimation of revenues and costs associated with a local income tax. Furthermore, we would work with the City to better define the degree to which property taxes could be reduced without negatively impacting government services. Our approach to undertaking this study is described fully in the following section.

**SECTION II**

**OUR APPROACH TO THE PROJECT**

## SECTION II

### OUR APPROACH TO THE PROJECT

In conducting the Income Tax Feasibility Study, it will be our goal to create a final report addressing all relevant issues pertaining to financial impact and implementation of a City income tax in Marshall. To accomplish the desired objectives, we will perform the following tasks:

#### **TASK 1: REVIEW WORK PLAN AND APPROACH WITH THE CITY (5 hours)**

In conducting this study, we will require significant amounts of financial and demographic data concerning Marshall and the surrounding area. Also, we will need concurrence on the assumptions to be used in estimating future conditions. Essentially, we will need to coordinate our efforts and elicit the input of the City in developing our findings.

Therefore, we will begin the project by meeting with the City to review our proposed approach and determine methods for data collection. The City may be called upon to assist with data collection, particularly from local businesses, as the study progresses.

At this phase of the project, we would gather a variety of data from the City, including:

- Comprehensive Annual Financial Report from several past years
- Current year budget document
- Taxable value information
- Financial policies
- Organizational charts
- Contact information for specific City employees and other public agencies which could aid in providing required data

#### **TASK 2: COLLECT DEMOGRAPHIC AND BUSINESS ACTIVITY DATA (85 hours)**

To properly evaluate the impact of an income tax, it is necessary to thoroughly understand all variables that may influence related tax collections. Toward this end, we will collect and review a full range of economic and demographic data related to Marshall. Examples include:

- Number of households
- Family size
- Population by segments (e.g., senior citizens, students, homeowners/renters, etc.)
- Workforce composition
- Non-resident and resident employment levels
- Earnings
- Household income
- Corporate and business locations and financial information.

We will utilize a variety of sources to obtain the necessary information including:

- United States Census data
- Annual American Community Survey
- City of Marshall Master Plan
- City Assessor/Planner
- City Economic Development Office
- County Economic Development Office
- Michigan Department of Technology, Management and Budget
- Michigan Works!
- Michigan Department of Treasury
- Chamber of Commerce
- Regional Planning Association
- United States Geological Survey
- Internal Revenue Service
- Private or corporate market research data, if available
- Other sources as identified during the course of the study.

Collecting the necessary data will require substantial research and analysis skills. We envision obtaining data through:

- Internet and library research
- Phone calls to specific individuals within agencies and corporations
- Review of published reports
- Custom surveys
- Recent private market research conducted on the Marshall market
- Statistical trend analysis combining data from various sources.

Data will be reviewed and organized for use in the income tax feasibility analysis. In some cases, data will inevitably be outdated, less than complete or simply unobtainable. In these cases, it will be necessary to develop assumptions and related estimates. Assumptions will be refined based on the best available information and reviewed by the City. Comparable data from other cities employing an income tax will be used to formulate particular assumptions, as discussed below in Task 3.

### **TASK 3: COLLECT AND COMPILE COMPARABLE DATA (35 hours)**

We envision relying on comparable data from other "income-tax cities" to support our conclusions in those instances where business-related or demographic data is not available. We would anticipate collecting information from cities most closely resembling Marshall, and array this data in exhibits and tables. The data will also provide a "reality check" on our estimating assumptions, or form the basis for an assumption (e.g., estimating the cost of income tax administration).

Key comparable data that would be collected and evaluated includes resident earnings, non-resident earnings, corporate earnings, cash flow data, compliance and enforcement information, and cost of income tax administration.

**TASK 4: EVALUATE THE IMPACT ON THE CITY'S CASH FLOW (10 hours)**

Implementing a city income tax would inevitably impact the timing of revenue receipts. To fully understand how cash flow might be impacted, we will utilize the information gathered from Marshall and other income-tax cities to determine the most reasonable estimate of cash flows from property taxes and income taxes. Based on this information, we would inform the City of any potential impacts that might be expected, which would require the adjustment of cash outflows or a revised investment strategy.

**TASK 5: COLLECT AND ANALYZE INFORMATION PERTINENT TO EVALUATING THE CITY'S PROPERTY TAX AND OTHER REVENUES GOING FORWARD (35 hrs)**

In addition to collecting data related to estimating income tax potential, we will also collect information related to the City's revenue potential from existing sources, such as property taxes, revenue sharing, fees, interest income, etc. This estimate will provide a baseline revenue forecast under the current property tax arrangement. We will work closely with the City Assessor to develop the most reasonable projections of potential property tax revenue in future years.

This process will involve collecting information related to the City's historical changes in taxable value, potential for new development within the City, future impacts of Proposal A limitations and potential Headlee millage reductions. Municipal Analytics is skilled in conducting property valuation analysis at a variety of levels, from basic best-case/worst-case estimates to detailed analytic models that include every individual parcel in a jurisdiction. We would work with the City to determine the most appropriate approach for estimating values in Marshall.

In any event, to provide the most accurate forecast of property values, our analysis will include the full range of property tax variables in the City of Marshall, including tax increment financing authorities, Downtown Development Authority, Enterprise Zones, Brownfield Redevelopment Act properties, inter-local tax sharing agreements (Act 425), tax abatements, and other elements of property valuation.

Our analysis would include any impacts on property tax related revenues, including tax administration fees, revenues to the TIFA and DDA, as well as other special millages in the City.

In an effort to provide the City with a comprehensive revenue model, we will also evaluate other revenue sources in the City's General Fund. Depending on the significance of the specific revenue source, we may conduct additional research to determine the most likely future trends for each income stream.

**TASK 5A: EVALUATE THE IMPACT OF A LOCAL INCOME TAX ON THE CITY'S ABILITY TO PROMOTE ECONOMIC DEVELOPMENT (20 hours)**

A significant consideration of a local income tax is its potential impact on the local community's ability to attract and/or retain employers. Using case examples, research documents and the Uniform City Income Tax Act, we will assess the benefits and challenges a local income tax could have on the business environment in Marshall. This analysis and narrative will consider how the income tax rate and property tax millage could be strategically utilized to make Marshall a more attractive location for new and existing businesses.

**TASK 6: DEVELOP SPREADSHEET-BASED SIMULATION MODEL (40 hours)**

As the information pertinent to the income tax and property tax analysis is collected and reviewed, we will develop a spreadsheet-based computer program to estimate the revenue potential and ramifications of levying an income tax. The program will be developed to provide a five-year projection of revenues under several scenarios, including varying degrees of income tax and property tax revenues. The model will allow our project team, and the City, to conduct "what-if" analyses to test various scenarios. The program will contain the demographic and business-related data elements discussed in Tasks 2 and 3 and the property tax and other revenue data discussed in Task 5, and will be driven by a series of assumptions pertaining to future demographics, economics, and tax status. The computer model will be continuously refined throughout the project and will form the basis for our final report conclusions.

An important component of the financial model will be the ability to test various alternatives when levying an income tax. Specifically, the City will be able to test the impact of different exemption levels, income tax rates and millage levies. Depending on the income tax rate and exemption level being considered, the model will automatically calculate the corresponding potential reduction in the millage rate. As various scenarios are entered into the spreadsheet, the resulting changes in revenue potential will be summarized in easy-to-understand tables. Throughout the course of the study, the City will be provided opportunities to review and modify assumptions and variables in the model.

At the completion of the study, the City will receive an electronic copy of the revenue model, thus enabling the City to easily update demographic variables as they become available. Additionally, the City will be able to regularly update the assumptions and historical data used to estimate future property tax and income tax estimates.

**TASK 7: EVALUATE IMPACT ON PARTICULAR GROUPS (10 hours)**

An income tax would inevitably redistribute the tax burden borne by certain population segments. A common outcome of implementing a city income tax is a shift to a more equitable distribution of financing government services between residents and non-residents.

However, as part of the analysis and ultimate political deliberation, it is necessary for the City to understand the impact on a variety of sub-groups such as low-income residents, senior citizens, resident homeowners, landlords, renters, and corporate entities located

in, or doing business in, the City. The data collected in Tasks 2-5 and/or the developed assumptions will provide a basis for estimating these respective impacts.

In this area, we will render specific examples of financial impact on individuals of different demographic and income characteristics and develop an overall assessment. As a means of enabling a more individual impact analysis, we will develop an easy-to-use computer program for individuals and businesses to use in assessing the financial impact of a city income tax on them personally, should they desire to do so.

#### **TASK 8: COMPLETE FINANCIAL ESTIMATES AND PREPARE FINAL REPORT (25 hours)**

At the conclusion of Task 7, we will review all findings and conclusions with City Administration. If changes are required, we will make those prior to writing a final report. The report document will include:

- A concise summation of our findings and related data sources
- Conclusions concerning the viability and impact of an income tax
- Specification of the estimated financial impact: overall and by particular groups including:
- A "bottom-line" estimate of dollars which would be generated and the impact on other revenue sources, such as tax millage
- Estimation of income tax administration costs and discussion of actions necessary for conversion and implementation.

#### **TASK 9: SUBMIT AND PRESENT FINAL REPORT (15 hours)**

At the conclusion of Task 8, we will submit a final report document to the City. We will present the final report at two (2) separate times, as required by the City. As needed, we will meet individually with Council members to answer questions, clarify the study's findings and discuss the Uniform City Income Tax Act in more detail. The goal would be to ensure all members of the Council are fully educated and aware of the feasibility and workings of an income tax in Marshall, prior to deciding on the merits of putting the tax question before the voters.

#### **TASK 10: (OPTIONAL) PREPARE AND PRESENT INFORMATIONAL MATERIALS FOR THE PUBLIC, REGARDING THE INCOME TAX OPTION UNDER CONSIDERATION**

If the City's leadership determines that an income tax would be beneficial in Marshall we are prepared to provide additional assistance related to informing the public about this revenue option. As discussed in Task 7, we would develop a personal impact calculator that could be used by residents and non-residents to estimate their personal tax burden under the proposed income tax. This tool could be posted on the City's website or made available at City Hall.

Other options for public engagement might include mailings, brochures, PowerPoint presentations, display boards, and public information forums. Our efforts in communicating with the public would be focused on presenting factual information

related to the local income tax option, the results of our study, and the potential for improved financial stability with a more diverse revenue base.

As needed, we would also provide information and analysis to any firm the City hires to assist with public engagement on this topic.

This task is not included in the price quotation submitted in response to the City's RFP; rather, we would work with the City to define the scope of these additional services and a resultant cost, or we would work on an hourly basis to support public information efforts.

**SECTION III**

**OUR ORGANIZATION AND PROJECT TEAM**

## SECTION III

### OUR ORGANIZATION AND PROJECT TEAM

#### OUR ORGANIZATION

Municipal Analytics is a specialty management consulting firm **incorporated as a limited liability corporation, with all required professional licenses, to operate in the State of Michigan.** The firm provides municipal clients with a broad range of financial analysis, fiscal forecasting, cost allocation and feasibility study services, designed to improve local government fiscal management and understanding. As municipal specialists, we are able to provide our clients with the right information needed to make effective fiscal decisions.

**Operating from our Ann Arbor, Michigan office,** Municipal Analytics provides professional consulting services to cities, villages, townships, counties and other public entities. Our staff has completed more than 50 municipal financial analysis projects over the prior five-year period.

#### PROJECT TEAM

This project, for the City of Marshall, will require a project team experienced in property tax analysis, proficient in financial modeling, knowledgeable of the Uniform City Income Tax Act, and skilled in financial and demographic research. To meet these requirements, we are proposing the following project team:

John Kaczor, Principal consultant, will serve as project manager and project consultant. In this capacity he will be responsible for overseeing and directing research, evaluating data, developing assumptions, creating and utilizing the financial model, interacting with the City, and developing the final report. Mr. Kaczor has developed numerous automated financial models for Michigan municipalities, and has conducted income tax feasibility studies for the cities of Hillsdale, Ypsilanti, Mt. Pleasant, Sault Ste. Marie and Wyoming. His educational background includes a Master's Degree from the School of Public Policy at the University of Michigan.

Joy Leung, Associate Consultant, will conduct field research and focus on identifying and validating data related to labor force, earnings, residency and other income sources, which could serve as the basis for calculating resident and non-resident income taxes in the City of Marshall. Additionally, Ms. Leung will be responsible for preparing presentation materials and participating in committee and public meetings. She holds a Master's Degree in Urban Planning from Columbia University. Prior to joining Municipal Analytics, she worked for the New York City Department of City Planning.

Don Vanderwest, subject matter expert, will provide input on issues pertaining to income tax administration and legal compliance. Mr. Vanderwest recently retired from his position as Director of Grand Rapids' Income Tax Department, where he served since 1996. Prior to that time he served as the first Director of the City of Muskegon's Income Tax Department and was instrumental in establishing the City's income tax policies and procedures. Additionally, Mr. Vanderwest worked for over 20 years in the State Treasurer's Office as an auditor. During this time he was also involved with City Income Tax issues.

Brittany Galisdorfer, Project Consultant, will provide project assistance with research, demographic analysis and local income analysis. Ms. Galisdorfer holds a Master's Degree in Public Policy from the University of Michigan. She formerly worked with the Michigan Suburbs Alliance and the Citizen's Research Council of Michigan.

The staff of Municipal Analytics has performed a number of projects involving the evaluation and modeling of municipal finances, income tax and property tax, including:

<u>Client</u>	<u>Project Description</u>
City of Mt. Pleasant (2012)	Study to Determine the Impact of Implementing a City Income Tax
City of Ypsilanti (2012)	City Income Tax Feasibility Analysis
City of Hillsdale (2011-12)	City Income Tax Feasibility Analysis
City of Mt. Pleasant (2001)	City Income Tax Feasibility Analysis
City of Sault Ste. Marie (2001)	City Income Tax Feasibility Analysis
City of Wyoming (2008)	City Income Tax Impact Analysis and update
City of Three Rivers (2004)	City Income Tax Feasibility Analysis
City of Battle Creek (2012)	Five-year Financial Model, including income tax
City of Jackson (2008)	Five-year Financial Model, including income tax
City of Rochester	Five-year Financial Model
Charter Township of Shelby	Five-year Financial Model
County of Midland	Five-year Financial Model
County of Cass	Five-year Financial Model
County of Newaygo	Five-year Financial Model and Cash Flow Forecast
County of Monroe	Five-year Financial Model
County of Livingston	Five-year Financial Model
County of Saginaw	Five-year Financial Model
Charter Township of Saginaw	Five-year Financial Model
City of Wyoming	Five-year Financial Model
City of Sturgis	Five-year Financial Model

Village of Dexter	Five-year Financial Model
Village of Jonesville	Five-year Financial Model
Ypsilanti District Library	Five-year Financial Model
City of Williamston	Five-year Financial Model
County of Saginaw	Cash Flow Forecasting Model
County of Livingston	Cash Flow Forecasting Model
Chelsea District Library	Cash Flow Forecasting Analysis
County of Newaygo	Cash Flow Forecasting Model
City of Royal Oak	Central Service Cost Allocation Model
Charter Township of Shelby	Central Service Cost Allocation Model
County of Wayne	Central Service Cost Allocation Model
City of Novi	Shared Services Cost Analysis
Michigan Municipal League	Five-year Financial Model
City of Ypsilanti	Five-year Financial Model and update
City of Wayland	Five-year Financial Model
City of Marysville	Five-year Financial Model
City of Rochester Hills	Five-year Financial Model and update
City of North Muskegon	Five-year Financial Model
Charter Township of Delta	Five-year Financial Model
City of Saint Johns	Five-year Financial Model
City of Ecorse	Seven-year Financial Model
Brighton District Library	Five-year Financial Model
Village of Chelsea	Five-year Financial Model
City of Portage	City-wide Cash Flow Forecast Model

We will provide references for any of these projects, at the request of the City.

**SECTION IV**  
**REFERENCES AND QUALIFICATIONS**

## SECTION IV

### REFERENCES AND QUALIFICATIONS

In regard to specific references, we have listed below client contacts for some projects that we consider pertinent to satisfying your project objectives. Primarily, these projects demonstrate our firm's experience in conducting income tax feasibility analysis, property tax valuation analysis and financial forecasting of income tax revenues in cities with an existing income tax.

**1. City of Mt. Pleasant, City Income Tax Feasibility Study (current project):** We are currently assisting Mt. Pleasant with evaluating the revenue potential of a local income tax. The city is the county seat of Isabella County, and host to Central Michigan University. The project involves analysis related to Indian tribal income, as the city is partially located on Saginaw Chippewa Tribal territory.

Contact: Nancy Ridley, Financial Services Director, 989-779-5367

**2. City of Ypsilanti, City Income Tax Feasibility Analysis (2012):** Municipal Analytics was selected by the City to evaluate the revenue potential of a city income tax for this city, which hosts a major state university. In recent years, a number of large industrial employers closed shop, which has further reduced the property tax base in Ypsilanti. Our team was tasked with undertaking this evaluation within a limited 30-day period, and data was required to be specific to the City of Ypsilanti. We were able to meet the City's requirements and provide a solid analysis of income tax potential in the City.

Contact: Marilou Uy, Finance Director, 734-483-1105

**3. City of Hillsdale, City Income Tax Feasibility Analysis (2011-12):** The City of Hillsdale contracted with Municipal Analytics to study the feasibility of an income tax as a funding source for the City's streets infrastructure needs. We undertook this analysis, while also working cooperatively with the City to develop a comprehensive five-year financial model and budget development tool. The income tax study provided a basis for discussion in the community, as local leaders and residents struggle to determine the most appropriate funding option(s) for their infrastructure needs.

Contact: Bonnie Tew, Finance Director, 517-437-6446

**4. City of Wyoming, City Income Tax Feasibility Study (2003) and Update (2008):** We assisted with a comprehensive analysis of the revenue potential, tax burden and property tax impact of a local income tax. This study was updated in 2008 after the City became home to a major medical facility and lost one of its major property tax payers.

Contact: Curtis Holt, City Manager, 616.530.7272

**5. Shelby Charter Township, Five-year Financial Forecasting Model (2008-2011):**

Initially hired to evaluate the feasibility of financing the construction of a proposed Justice Center building, our work with Shelby has also included the development of a financial model, which has been used to guide budget decisions, evaluate fiscal policies and successfully defend the Township's position in a 312 arbitration case. We have also worked with the Township to develop a central service cost allocation model, evaluate utility rates, and support ongoing discussions to find acceptable solutions to pension funding, OPEB funding and the retention/relocation of the local District Court facility.

Contact: Rick Stathakis, Township Supervisor, 586.731.5154

**SECTION V**  
**TIMING AND FEES**

**SECTION V**  
**TIMING AND FEES**

**PROJECT TIMING**

We are prepared to commence work on this project at a time mutually agreeable to both parties, most likely early October, 2012, as stated in the City's RFP. We anticipate the project will be completed in the 6-month timeframe contemplated by the City. The timing of the project will depend on the ability to acquire necessary statistical and demographic information.

As discussed in Task 9 on page II-5, upon completion of the study, our staff will be available to present the findings of the analysis in public forums. The timing of these presentations will be coordinated with the City.

**PROJECT FEES**

In compliance with the City's RFP, we have submitted our cost proposal as a separate, sealed document.

The quoted cost includes the scope of services outlined in Section II, Tasks 1-9. Additional services, such as described in Task 10, would be completed for an additional fee, as outlined in our cost proposal.

**APPENDIX A**  
**PROPOSER GUARANTEES AND WARRANTIES**

**PROPOSER GUARANTEES**

- I. The proposer certifies it can and will provide and make available, as a minimum, all services set forth in Section II, Nature of Services Required.
- II. The proposer has read Appendix F and Appendix G, Contractual Requirements, and agrees that the City of Marshall retains the rights and prerogatives as detailed in those appendices.
- III. The proposer agrees to be bound by the contractual requirements delineated in Appendix F and Appendix G.
- IV. The proposer guaranties that the proposal is a firm and irrevocable offer for 120 days.
- V. The proposer certifies that the person signing the proposal is entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with the City.

Signature of Official: \_\_\_\_\_

Name (typed): John Kaczor

Title: President

Firm: Municipal Analytics, LLC

Date: \_\_\_\_\_

**PROPOSER WARRANTIES**

- A. Proposer warrants that it is willing and able to comply with State of Michigan laws, with respect to foreign (non-state of Michigan corporations).
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy proving a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the City of Marshall.
- D. Proposer warrants that all information by it in connection with this proposal is true and accurate.

Signature of Official: \_\_\_\_\_

Name (typed): John Kaczor

Title: President

Firm: Municipal Analytics, LLC

Date: \_\_\_\_\_

**APPENDIX B**  
**NON-DISCRIMINATION**

## **NON-DISCRIMINATION**

In connection with the performance of work under this engagement, the contractor agrees not to discriminate against any employee or applicant for employment because of sex, race, religion, color, national origin, or handicap. The aforesaid provision shall include, but not be limited to the following: recruitment or recruitment advertising; employment, upgrading, demotion or transfer; layoff and selection for training, including apprenticeship, in accordance with rules and regulations promulgated by the Federal agencies (Compliance Responsibility for Equal Employment Opportunity – Chapter 60 & Section II-C, IV-C and V-A & B) and related Federal and State laws and regulations.

**APPENDIX C**

**PRIOR ENGAGEMENTS WITH THE CITY OF MARSHALL**

## APPENDIX C

### PRIOR ENGAGEMENTS WITH THE CITY OF MARSHALL

Municipal Analytics has assisted the City of Marshall in prior years with the following professional consulting engagements:

1. Water and Wastewater Rate Review (2011-12)
  - a. Scope of work: review utility rate recommendations provided by Utility Financial Solutions; update the financial analysis; revise rate recommendations as needed, based on current and estimated future expenditures and customer base and demand.
  - b. Engagement partners: John Kaczor
  - c. Total hours: approximately 90
  - d. Office location: Ann Arbor
  - e. Contact: John Kaczor, Municipal Analytics, 4488 Jackson Road, Suite 2B, Ann Arbor, MI 48103, 734-623-8033.

**APPENDIX D**  
**PROJECT TEAM RESUMES**

John F. Kaczor, MPP

*Principal, Consultant*



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**Summary of Consulting of Expertise**

- Financial Forecasting & Five-year Financial Models
- Utility Rate Setting Analysis
- City Income Tax Feasibility Studies
- Administrative Cost Allocation Plan Development
- Municipal Budget Analysis
- Classification and Compensation & Personnel Policies Development
- Benefits Analysis

**Contact Information**

Phone: 734.623.8033

Fax: 206.984.2798

Email: [johnk@municipalanalytcs.com](mailto:johnk@municipalanalytcs.com)

**Current Position**

John is the Principal of Municipal Analytics LLC, and serves as the firm's Governmental Financial Consultant.

**Experience**

John has over fifteen years of experience providing Michigan municipal entities and public authorities with consulting services. His primary focus is on financial consulting, including five-year financial modeling, utility rate setting, income tax feasibility analysis, cost allocation and economic analysis. He also has experience in human resources and operational consulting, including departmental reviews, classification and compensation studies, personnel policies development, and benefits analysis.

Prior work experience includes serving as a Senior Government Financial Consultant to Rehmann Robson, as well as Senior Consultant and Manager of Municipal Consulting Services at the Michigan Municipal League. Additionally, John has worked for the City of Ann Arbor, the City of New York, and the Government Finance Officer's Association. He is a recognized Local Unit Financial Advisor with the State of Michigan.

**Education**

John holds a graduate degree in Public Policy from the University of Michigan's Ford School of Public Policy. He also has a Bachelor's degree in Economics and Sociology from Western Michigan University.

**Professional Organizations**

- International City/County Management Association
- American Water Works Association
- Water Environment Federation
- Society of Cost Management

**Personal Mission Statement**

John seeks to provide local governments with effective tools and solutions to make more informed policy decisions and more efficiently manage and deliver public services.

Joy Leung

*Associate Consultant*



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**Summary of Consulting of Expertise**

- Demographic research and analysis
- Geographic information systems data analysis and mapping
- City income tax feasibility analysis
- Master plan review and development support
- Planning and development studies
- Technical assistance with land use and zoning issues
- Municipal operations analysis and strategic redesign

**Contact Information**

Phone: 734.623.8033

Fax: 206.984.2798

Email: [joy@municipalanalyitcs.com](mailto:joy@municipalanalyitcs.com)

**Current Position**

Joy serves as Associate Consultant with Municipal Analytics LLC.

**Experience**

Joy has almost ten years of experience in the public sector, in several capacities. Her primary focus is on planning, with a significant background in research, demographic analysis, geospatial mapping and quantitative analysis. She is also well versed in community outreach, public presentations, organizational analysis and survey design, administration and data synthesis.

Prior work experience includes serving as a City Planner with New York City, as a Senior Research Associate with the Institute for Children and Poverty, and as a Language Instructor in Fukushima, Japan.

**Education**

Joy holds a graduate degree in Urban Planning from the Columbia University Graduate School of Architecture. She also has Bachelor's degrees in Architectural Design and Linguistics from the University of Toronto.

**Personal Mission Statement**

Joy is dedicated to understanding and improving the information needs of municipal leaders, to better serve residents, businesses and visitors.

Brittany Galisdorfer, MPP

*Project Consultant*



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### **Summary of Consulting of Expertise**

- Strategic planning
- Grant writing
- Economic development
- Financial management
- Policy analysis and development
- Intergovernmental collaboration
- Employee benefits analysis
- Alternative energy analysis

### **Contact Information**

Phone: 734.623.8033  
Fax: 206.984.2798  
Email: [brittany@municipalanalytcs.com](mailto:brittany@municipalanalytcs.com)

### **Current Position**

Brittany serves as a Project Consultant with Municipal Analytics LLC.

### **Experience**

Brittany has focused her professional roles on local government matters, and has a keen understanding of municipal financial issues, ranging from budget analysis to economic development.

In addition to providing project support to Municipal Analytics, Brittany has the following professional experience:

- University of Michigan, *Business Analyst*
- Citizen's Research Council of Michigan, *Earhart Fellow*
- Michigan Suburbs Alliance, *Program Director*
- City of Detroit Office of Restructuring, *Budget Department Researcher*

### **Education**

Brittany holds a graduate degree in Public Policy from the University of Michigan. She also has Bachelor's degree in Mathematics.

### **Personal Mission Statement**

Brittany's mission in serving local government is to improve the vitality and viability of local communities through collaboration, economic opportunities, efficiency and strategic alliances.



**ADMINISTRATIVE REPORT**  
**November 18, 2013 - CITY COUNCIL MEETING**

**REPORT TO:** Honorable Mayor and City Council Members

**FROM:** Ken Swisher, Finance Director  
Tom Tarkiewicz, City Manager

**SUBJECT:** 1st Quarter Investment Portfolio Report

**BACKGROUND:** Public Act 213 of 2007 requires local governments to perform their investment reporting quarterly to the governing body. The investments in the portfolio conform to the Investment Policy, approved by Council on November 19, 2012.

The weighted average earnings yield of the portfolio for investments held and/or maturing from July 18, 2012 through April 10, 2014, was .450%. The weighted average of pooled cash as of September 30, 2013 was 0.159%. The weighted average of all investments during the fiscal year, including pooled cash, was 0.335%. The City's portfolio consisted of certificate of deposits and pooled cash. The duration of investments typically range from 60-day CD's to 2-year CD's, which is consistent with the investment policy. The duration is dependent on the time of the year and cash flow needs. The past 2-year purchases have been for less than 2-year duration terms due to low market rates. The portfolio represents diversification by institution as well as by investment type, to the extent possible.

**RECOMMENDATION:** It is recommended the report be accepted in the form presented.

Respectfully submitted,

A handwritten signature in cursive script that reads "Ken Swisher".

Ken Swisher  
Finance Director

A handwritten signature in cursive script that reads "Tom Tarkiewicz".

Tom Tarkiewicz  
City Manager

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**City of Marshall, Michigan  
INVESTMENT PORTFOLIO  
September 2013**

Maturity Date	Investment	Purchase Date	Maturity Amount	Ref.	Current Value	Yield to Maturity	Average Interest Rate	Broker/ Bank	Investment Type
07/18/12	Southern Michigan Bank & Trust	07/18/11	\$ 102,786.76		\$ 102,786.76	0.550%	0.004%	SMBT	CD
07/19/12	CDARS-Flagstar	01/19/12	\$ 413,429.58		\$ 413,429.58	0.450%	0.013%	FB	CD
07/26/12	CDARS-Flagstar	07/28/11	\$ 513,482.15		\$ 513,482.15	0.896%	0.033%	FB	CD
08/23/12	CDARS-Flagstar	02/23/12	\$ 256,779.19		\$ 256,779.19	0.450%	0.008%	FB	CD
10/17/12	Chemical Bank - CD	10/17/11	\$ 97,822.88		\$ 97,822.88	0.500%	0.004%	CB	CD
10/17/12	Chemical Bank - CD	10/17/11	\$ 97,822.88		\$ 97,822.88	0.500%	0.004%	CB	CD
10/17/12	Chemical Bank - CD	10/17/11	\$ 95,230.34		\$ 95,230.34	0.500%	0.003%	CB	CD
12/06/12	CDARS-Flagstar	12/08/11	\$ 1,324,072.28		\$ 1,324,072.28	0.550%	0.052%	FB	CD
01/10/13	CDARS-Flagstar	10/09/12	\$ 2,000,000.00		\$ 2,000,000.00	0.300%	0.043%	FB	CD
01/17/13	CDARS-Flagstar	07/19/12	\$ 414,356.27		\$ 414,356.27	0.400%	0.012%	FB	CD
01/24/13	CDARS-Flagstar	07/26/12	\$ 518,090.85		\$ 518,090.85	0.896%	0.033%	FB	CD
02/21/13	CDARS-Flagstar	02/23/12	\$ 407,117.94		\$ 407,117.94	0.550%	0.016%	FB	CD
FY 2013	04/11/13	CDARS-Flagstar	\$ 2,000,000.00		\$ 2,000,000.00	0.400%	0.057%	FB	CD
FY 2014	07/18/13	CDARS-Flagstar	\$ 415,181.95		\$ 415,181.95	0.450%	0.013%	FB	CD
	07/25/13	CDARS-Flagstar	\$ 520,410.70		\$ 520,410.70	0.450%	0.017%	FB	CD
	08/22/13	CDARS-Flagstar	\$ 257,354.75		\$ 257,354.75	0.500%	0.009%	FB	CD
	10/17/13	Chemical Bank - CD	\$ 98,313.40		\$ 98,313.40	0.500%	0.004%	CB	CD
	10/17/13	Chemical Bank - CD	\$ 98,313.40		\$ 98,313.40	0.500%	0.004%	CB	CD
	10/17/13	Chemical Bank - CD	\$ 95,707.86		\$ 95,707.86	0.500%	0.003%	CB	CD
	12/05/13	CDARS-Flagstar	\$ 1,331,335.01		\$ 1,331,335.01	0.450%	0.043%	FB	CD
	02/20/14	CDARS-Flagstar	\$ 409,351.03		\$ 409,351.03	0.400%	0.012%	FB	CD
	04/10/14	The Private Bank	\$ 2,500,000.00		\$ 2,500,000.00	0.350%	0.063%	PB	CD
			\$ 13,966,959.22	a)	\$ 4,533,020.70		0.450%		

(Total Includes Matured Investments since 7/18/12)

**Pooled Cash:**

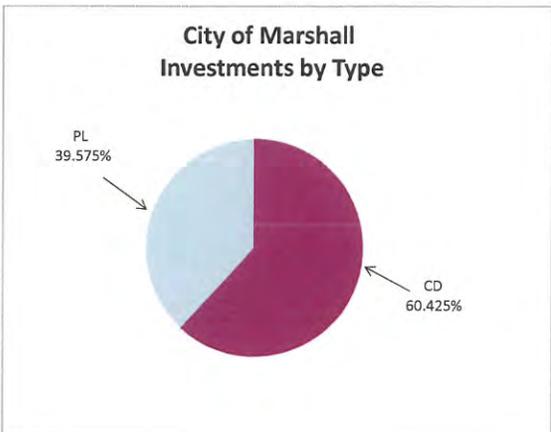
N/A	Bank of America Cash	N/A	N/A		\$ 600,124.82	0.000%	0.000%	BofA	PL
N/A	MBIA Class Account	N/A	N/A		\$ 577,405.28	0.256%	0.050%	MA	PL
N/A	Flagstar Bank Gov't Banking Checking	N/A	N/A		\$ 162.89	0.100%	0.000%	FB	PL
N/A	Flagstar Bank Liquid Asset Savings	N/A	N/A		\$ 1,615,541.97	0.200%	0.109%	FB	PL
					b)	\$ 2,793,234.96			
					c)	\$ 7,326,255.66			
N/A	BofA General Checking A/C	N/A	N/A		\$ 175,671.83	0.000%	0.000%	BofA	PL
N/A	BofA Taxes Checking A/C	N/A	N/A		\$ 14.36	0.250%	0.000%	BofA	PL
					d)	\$ 175,686.19		0.159%	

\*\*\* Note: Transferred accounts from Fidelity to Checking-0% interest to reduce overall service charges on all Bank of America pooled cash accounts. Estimated annual service charges savings = \$31,000

Pooled Cash b) + d) \$ 2,968,921.15

Grand Total c) + d) \$ 7,501,941.85

0.33500%



Investment Key			
Certificates of Deposit	CD	\$	4,533,020.70
Pooled Cash	PL	\$	2,968,921.15
		\$	7,501,941.85



**ADMINISTRATIVE REPORT**  
**November 18, 2013 - CITY COUNCIL MEETING**

**REPORT TO:** Honorable Mayor and City Council Members

**FROM:** Ken Swisher, Finance Director  
Tom Tarkiewicz, City Manager

**SUBJECT:** First Quarter Financial Report - 3 months ending  
9/30/2013

**BACKGROUND** In accordance with Section 9.07 of the City Charter, the following financial statements are submitted to Council for the 1st quarter ending September 30, 2013. The statements cover the period beginning July 1, 2013 and ending September 30, 2013. Highlights of the financial statements follow.

**Note:** *References to funds being over or below budget are based upon one quarter of the fiscal year being completed; hence an assumption is made that 25% of the line item should be realized. This assumption does not apply in all cases, as revenues and expenditures may be seasonal. At this stage of the budget year, a 5% variance is considered acceptable.*

The Revenue and Expenditure Report is designed to show the status of the current year sources and uses of revenue, including a comparison to the annual amended budget. The difference between the revenues and expenditures is reflected as the net effect; a positive would reflect a net income/surplus for the year, and a negative would reflect a (net loss)/(deficit) for the year.

**General Fund**

- Property Tax Collection - The General Fund has received 99.00% of the anticipated property tax collection revenue. The Treasurer's Office will settle with the County Treasurer on the unpaid real property taxes in March, 2014.
- State Shared Revenue (SSR) – Compared to the historical trends, the state shared revenue is on schedule.
- City Attorney – Expenditures are higher than 25% due to an encumbrance for a professional services contract for which paid invoices were not offset. Subsequently to 9/30/13, outstanding invoices were offset against the encumbrance.
- Non-Departmental – Expenditures are higher than 25% due to contractual services being higher than expected for expenses associated with the Fire Department building relocation, and the Marshall Regional Law Enforcement Center. A separate project fund will be established to better reflect the allocation of these costs.

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- Parks – Expenditures are higher than 25% due to the seasonal nature of the operations.
- Total General Fund YTD Actual plus Encumbered expenditures are at 29.30% compared to budget.

### **Non-General Funds**

**MVH Local Funds:** Local Fund expenditures exceeded 25% primarily due to street and drainage work performed during the summer.

**Composting:** The Composting Fund exceeded 25% of its expenditures due primarily to additional equipment repairs performed to keep equipment operating.

**Airport (General Fund):** Expenditures are higher than projected due to higher fuel purchases during the summer months.

**MAEDA Fund:** The MAEDA Fund expenditures are over budget projections primarily due to the fact that budget allocations were modified after the beginning of the budget year. Budget allocations have been revised since 9/30 and will be appropriately reflected in the next quarter report..

**Wastewater and Water:** The expenditures are higher than projected due to construction costs.

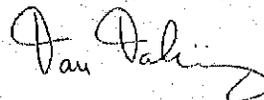
**Special Projects Fund:** The expenditures are higher than projected primarily due to renovations on the Honolulu House and expenditures for the “Kanoë the Kazoo” promotion.

**Recommendation:** It is recommended to accept the report and take no action to amend the budget

Respectfully Submitted,



Ken Swisher  
Finance Director



Tom Tarkiewicz  
City Manager

**REVENUE AND EXPENDITURE REPORT FOR THE CITY OF MARSHALL**  
**PERIOD ENDING 9/30/2013**  
**Ave. % Fiscal Year Completed: 25.21**  
**FUND 101 - GENERAL FUND SUMMARY**

GL NUMBER	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
<b>Revenues</b>					
000	5,786,208.00	5,786,208.00	3,977,096.68	0.00	68.73
TOTAL Revenues	<u>5,786,208.00</u>	<u>5,786,208.00</u>	<u>3,977,096.68</u>	<u>0.00</u>	<u>68.73</u>
<b>Expenditures</b>					
101-City Council	3,408.00	3,408.00	571.42	0.00	16.77
172-City Manager	129,981.00	129,981.00	28,672.19	0.00	22.06
209-City Assessor	83,299.00	83,299.00	16,662.38	0.00	20.00
210-City Attorney	65,000.00	115,000.00	12,081.90	50,000.00	53.98
226-Human Resources	63,512.00	63,512.00	14,882.53	0.00	23.43
250-Clerk	54,494.00	54,494.00	7,789.26	0.00	14.29
260-Treasurer	229,280.00	229,280.00	45,902.89	(3,935.32)	18.30
265-City Hall	84,971.00	84,971.00	12,464.14	0.00	14.67
266-Chapel	2,400.00	2,400.00	119.37	0.00	4.97
269-Other City Property	44,850.00	44,850.00	1,846.27	0.00	4.12
276-Cemetery	204,975.00	204,975.00	53,583.77	0.00	26.14
294-Non-departmental	1,098,415.00	1,119,908.00	525,475.04	19,475.07	48.66
301-Police	1,468,223.00	1,468,754.00	373,121.16	0.00	25.40
316-Crossing Guards	17,782.00	17,782.00	1,220.28	0.00	6.86
325-Dispatch Operations	109,000.00	109,000.00	26,720.00	0.00	24.51
336-Fire	797,859.00	797,859.00	212,112.11	11,040.00	27.97
371-Inspection	91,007.00	91,007.00	20,311.72	0.00	22.32
410-Planning & Zoning	94,713.00	94,713.00	22,509.02	0.00	23.77
441-Street	778,245.00	778,245.00	165,028.97	1,675.00	21.42
447-Engineering	18,540.00	18,540.00	5,534.43	0.00	29.85
540-P58 Operations	103,347.00	103,347.00	21,277.39	150.00	20.73
729-Community Development	14,861.00	14,861.00	877.74	0.00	5.91
774-Parks	87,140.00	87,140.00	32,782.33	3,330.11	41.44
900-Capital Outlay Control	140,906.00	172,648.00	15,991.75	26,742.00	24.75
TOTAL Expenditures	<u>5,786,208.00</u>	<u>5,889,974.00</u>	<u>1,617,538.06</u>	<u>108,476.86</u>	<u>29.30</u>
<b>Fund 101:</b>					
TOTAL REVENUES	5,786,208.00	5,786,208.00	3,977,096.68	0.00	68.73
TOTAL EXPENDITURES	5,786,208.00	5,889,974.00	1,617,538.06	108,476.86	29.30
NET OF REVENUES & EXPENDITURES	<u>0.00</u>	<u>(103,766.00)</u>	<u>2,359,558.62</u>	<u>(108,476.86)</u>	

REVENUE AND EXPENDITURE REPORT FOR THE CITY OF MARSHALL  
 PERIOD ENDING 9/30/2013  
 Ave. % Fiscal Year Completed: 25.21%  
 FUND 101 - GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
<b>Revenues</b>						
Dept 000						
101-000-402.00	Current Property Taxes	3,386,788.00	3,386,788.00	3,352,887.75	0.00	99.00
101-000-405.00	Tax Collection Fees	124,267.00	124,267.00	93,994.58	0.00	75.64
101-000-420.00	Delinquent Personal Prop Taxe	2,000.00	2,000.00	0.00	0.00	0.00
101-000-445.00	Penalties & Int. on Taxes	25,000.00	25,000.00	0.00	0.00	0.00
101-000-451.00	Licenses and Permits	1,200.00	1,200.00	1,030.50	0.00	85.88
101-000-451.01	Permits	32,300.00	32,300.00	19,491.80	0.00	60.35
101-000-452.00	Cable Commisstons	46,700.00	46,700.00	(14,500.00)	0.00	(31.05)
101-000-505.00	Federal Grant	17,500.00	17,500.00	(20,262.09)	0.00	(115.78)
101-000-543.00	Liquor License Refund	8,000.00	8,000.00	8,040.45	0.00	100.51
101-000-574.00	State Shared Rev-Constitution	511,695.00	511,695.00	87,864.00	0.00	17.17
101-000-574.01	State Shared Rev-StatutoryEVI	119,342.00	119,342.00	17,379.00	0.00	14.56
101-000-588.00	Contributions from Local Unit	102,847.00	102,847.00	28,507.92	0.00	27.72
101-000-601.00	NSF Revenue	250.00	250.00	80.00	0.00	32.00
101-000-607.00	Charges for Services - Fees	16,000.00	16,000.00	5,461.00	0.00	34.13
101-000-607.02	Charges for Ser.-Plan & Zone	1,000.00	1,000.00	435.00	0.00	43.50
101-000-642.00	Charges for Services - Sales	50,000.00	50,000.00	10,724.60	0.00	21.45
101-000-652.00	Parking Meter Receipts	5,000.00	5,000.00	0.00	0.00	0.00
101-000-658.00	Parking Violations	6,600.00	6,600.00	337.00	0.00	5.11
101-000-659.00	District Court - Ord. Fines	117,575.00	117,575.00	27,822.01	0.00	23.66
101-000-659.01	Civil infractions	500.00	500.00	275.00	0.00	55.00
101-000-665.00	Interest	20,000.00	20,000.00	1,596.70	0.00	7.98
101-000-667.00	Rents	38,000.00	38,000.00	600.00	0.00	1.58
101-000-671.00	Miscellaneous Revenue	85,000.00	85,000.00	82,406.83	0.00	96.95
101-000-675.00	Contrib. from Other Sources	90,000.00	90,000.00	18,435.00	0.00	20.48
101-000-694.00	Cash - over & short	0.00	0.00	86.63	0.00	100.00
101-000-699.00	Transfers From Other Funds	978,644.00	978,644.00	254,403.00	0.00	26.00
<b>TOTAL Revenues</b>		<b>5,786,208.00</b>	<b>5,786,208.00</b>	<b>3,977,096.68</b>	<b>0.00</b>	<b>68.73</b>
<b>Expenditures</b>						
Dept 101-City Council						
101-101-703.00	Part-time Salaries	2,300.00	2,300.00	500.00	0.00	21.74
101-101-715.00	Social Security	176.00	176.00	38.21	0.00	21.71
101-101-721.00	Workers Compensation	32.00	32.00	33.21	0.00	103.78
101-101-740.00	Operating Supplies	150.00	150.00	0.00	0.00	0.00
101-101-810.00	Dues & Memberships	100.00	100.00	0.00	0.00	0.00
101-101-860.00	Transportation & Travel	500.00	500.00	0.00	0.00	0.00
101-101-958.00	Education & Training	150.00	150.00	0.00	0.00	0.00
<b>Total Dept 101-City Council</b>		<b>3,408.00</b>	<b>3,408.00</b>	<b>571.42</b>	<b>0.00</b>	<b>16.77</b>
Dept 172-City Manager						
101-172-702.00	Payroll	84,935.00	84,935.00	19,600.31	0.00	23.08
101-172-702.01	Other Fringe Benefits-taxable	1,275.00	1,275.00	0.00	0.00	0.00
101-172-715.00	Social Security	6,595.00	6,595.00	1,475.52	0.00	22.37
101-172-716.00	Hospitalization	16,277.00	16,277.00	2,945.43	0.00	18.10
101-172-717.00	Life Insurance	1,088.00	1,088.00	184.98	0.00	17.00
101-172-718.00	Retirement	11,505.00	11,505.00	3,147.29	0.00	27.36
101-172-721.00	Workers Compensation	144.00	144.00	152.39	0.00	105.83
101-172-727.00	Office Supplies	150.00	150.00	0.00	0.00	0.00
101-172-810.00	Dues & Memberships	970.00	970.00	0.00	0.00	0.00
101-172-850.00	Communications	700.00	700.00	186.00	0.00	26.57
101-172-860.00	Transportation & Travel	1,000.00	1,000.00	0.00	0.00	0.00
101-172-941.00	Motor Pool Equip Rental	1,650.00	1,650.00	244.76	0.00	14.83
101-172-941.01	Data Processing	2,942.00	2,942.00	735.51	0.00	25.00
101-172-958.00	Education & Training	750.00	750.00	0.00	0.00	0.00
<b>Total Dept 172-City Manager</b>		<b>129,981.00</b>	<b>129,981.00</b>	<b>28,672.19</b>	<b>0.00</b>	<b>22.06</b>

REVENUE AND EXPENDITURE REPORT FOR THE CITY OF MARSHALL  
 PERIOD ENDING 9/30/2013  
 Ave. % Fiscal Year Completed: 25.21%  
 FUND 101 - GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
<b>Revenues</b>						
Dept 000						
Dept 209-City Assessor						
101-209-702.00	Payroll	37,733.00	37,733.00	8,707.20	0.00	23.08
101-209-702.01	Other Fringe Benefits-taxable	1,500.00	1,500.00	0.00	0.00	0.00
101-209-704.00	Overtime Salaries	1,517.00	1,517.00	0.00	0.00	0.00
101-209-715.00	Social Security	3,117.00	3,117.00	657.82	0.00	21.10
101-209-716.00	Hospitalization	5,683.00	5,683.00	1,281.57	0.00	22.55
101-209-717.00	Life Insurance	57.00	57.00	14.19	0.00	24.89
101-209-718.00	Retirement	5,429.00	5,429.00	1,339.06	0.00	24.66
101-209-721.00	Workers Compensation	63.00	63.00	66.54	0.00	105.62
101-209-820.00	Contracted Services	28,000.00	28,000.00	4,596.00	0.00	16.41
101-209-958.00	Education & Training	200.00	200.00	0.00	0.00	0.00
Total Dept 209-City Assessor		83,299.00	83,299.00	16,662.38	0.00	20.00
Dept 210-City Attorney						
101-210-801.00	Professional Services	65,000.00	65,000.00	9,801.50	0.00	15.08
101-210-801.02	Prof. Services - HCOD	0.00	50,000.00	2,280.40	50,000.00	104.56
Total Dept 210-City Attorney		65,000.00	115,000.00	12,081.90	50,000.00	53.98
Dept 226-Human Resources						
101-226-702.00	Payroll	34,641.00	34,641.00	7,994.48	0.00	23.08
101-226-702.01	Other Fringe Benefits-taxable	1,200.00	1,200.00	0.00	0.00	0.00
101-226-715.00	Social Security	2,742.00	2,742.00	559.74	0.00	20.41
101-226-716.00	Hospitalization	13,707.00	13,707.00	2,403.18	0.00	17.53
101-226-717.00	Life Insurance	133.00	133.00	32.52	0.00	24.45
101-226-718.00	Retirement	5,039.00	5,039.00	1,322.34	0.00	26.24
101-226-719.00	Hospitalization - Prescriptio	70.00	70.00	0.00	0.00	0.00
101-226-721.00	Workers Compensation	63.00	63.00	65.71	0.00	104.30
101-226-727.00	Office Supplies	200.00	200.00	0.00	0.00	0.00
101-226-740.00	Operating Supplies	250.00	250.00	0.00	0.00	0.00
101-226-801.00	Professional Services	1,000.00	1,000.00	1,069.00	0.00	106.90
101-226-810.00	Dues & Memberships	100.00	100.00	0.00	0.00	0.00
101-226-860.00	Transportation & Travel	750.00	750.00	0.00	0.00	0.00
101-226-901.00	Advertising	650.00	650.00	906.30	0.00	139.43
101-226-941.00	Motor Pool Equip Rental	350.00	350.00	0.00	0.00	0.00
101-226-941.01	Data Processing	2,117.00	2,117.00	529.26	0.00	25.00
101-226-958.00	Education & Training	500.00	500.00	0.00	0.00	0.00
Total Dept 226-Human Resources		63,512.00	63,512.00	14,882.53	0.00	23.43
Dept 250-Clerk						
101-250-702.00	Payroll	21,437.00	21,437.00	4,946.96	0.00	23.08
101-250-702.01	Other Fringe Benefits-taxable	450.00	450.00	0.00	0.00	0.00
101-250-715.00	Social Security	1,674.00	1,674.00	363.30	0.00	21.70
101-250-716.00	Hospitalization	8,567.00	8,567.00	1,659.42	0.00	19.37
101-250-717.00	Life Insurance	83.00	83.00	27.12	0.00	32.67
101-250-718.00	Retirement	2,760.00	2,760.00	230.72	0.00	8.36
101-250-721.00	Workers Compensation	63.00	63.00	0.00	0.00	0.00
101-250-727.00	Office Supplies	200.00	200.00	0.00	0.00	0.00
101-250-810.00	Dues & Memberships	275.00	275.00	0.00	0.00	0.00
101-250-820.00	Contracted Services	400.00	400.00	0.00	0.00	0.00
101-250-830.00	Elections	7,500.00	7,500.00	0.00	0.00	0.00
101-250-850.00	Communications	264.00	264.00	44.00	0.00	16.67
101-250-860.00	Transportation & Travel	250.00	250.00	0.00	0.00	0.00
101-250-901.00	Advertising	8,000.00	8,000.00	0.00	0.00	0.00
101-250-941.01	Data Processing	2,071.00	2,071.00	517.74	0.00	25.00
101-250-958.00	Education & Training	500.00	500.00	0.00	0.00	0.00
Total Dept 250-Clerk		54,494.00	54,494.00	7,789.26	0.00	14.29

REVENUE AND EXPENDITURE REPORT FOR THE CITY OF MARSHALL  
 PERIOD ENDING 9/30/2013  
 Ave. % Fiscal Year Completed: 25.21%  
 FUND 101 - GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
<b>Revenues</b>						
Dept 000						
Dept 260-Treasurer						
101-260-702.00	Payroll	114,003.00	114,003.00	3,784.50	0.00	3.32
101-260-702.01	Other Fringe Benefits-taxable	325.00	325.00	17.79	0.00	5.47
101-260-715.00	Social Security	8,746.00	8,746.00	284.57	0.00	3.25
101-260-716.00	Hospitalization	23,140.00	23,140.00	1,890.87	0.00	8.17
101-260-717.00	Life Insurance	114.00	114.00	(58.75)	0.00	(51.54)
101-260-718.00	Retirement	16,376.00	16,376.00	4,939.35	0.00	30.16
101-260-719.00	Hospitalization - Prescriptio	50.00	50.00	0.00	0.00	0.00
101-260-721.00	Workers Compensation	181.00	181.00	256.90	0.00	141.93
101-260-727.00	Office Supplies	16,300.00	16,300.00	2,947.36	1,589.22	28.45
101-260-727.02	Postage and Shipping	16,500.00	16,500.00	2,432.74	0.00	14.74
101-260-740.00	Operating Supplies	450.00	450.00	0.00	0.00	0.00
101-260-755.00	Miscellaneous Supplies	100.00	100.00	0.00	0.00	0.00
101-260-801.00	Professional Services	8,000.00	8,000.00	20,502.83	(5,624.54)	185.98
101-260-810.00	Dues & Memberships	925.00	925.00	451.53	0.00	48.81
101-260-820.00	Contracted Services	2,100.00	2,100.00	1,200.00	0.00	57.14
101-260-830.00	Elections	0.00	0.00	2,122.63	0.00	100.00
101-260-850.00	Communications	8,736.00	8,736.00	1,785.73	0.00	20.44
101-260-860.00	Transportation & Travel	1,250.00	1,250.00	0.00	0.00	0.00
101-260-901.00	Advertising	0.00	0.00	998.83	0.00	100.00
101-260-930.00	Equipment Maintenance	500.00	500.00	0.00	0.00	0.00
101-260-941.00	Motor Pool Equip Rental	500.00	500.00	0.00	0.00	0.00
101-260-941.01	Data Processing	8,984.00	8,984.00	2,246.01	0.00	25.00
101-260-958.00	Education & Training	2,000.00	2,000.00	100.00	0.00	5.00
Total Dept 260-Treasurer		229,280.00	229,280.00	45,902.89	(3,935.32)	18.30
Dept 265-City Hall						
101-265-703.00	Part-time Salaries	10,140.00	10,140.00	1,888.82	0.00	18.63
101-265-715.00	Social Security	776.00	776.00	144.50	0.00	18.62
101-265-721.00	Workers Compensation	155.00	155.00	163.02	0.00	105.17
101-265-776.00	Building Maintenance Supplies	5,500.00	5,500.00	40.63	0.00	0.74
101-265-820.00	Contracted Services	6,000.00	6,000.00	588.32	0.00	9.81
101-265-921.00	Utilities - Gas	9,400.00	9,400.00	127.39	0.00	1.36
101-265-922.00	Utilities-Elec, Water, Sewer	40,000.00	40,000.00	7,515.48	0.00	18.79
101-265-930.00	Equipment Maintenance	4,000.00	4,000.00	370.48	0.00	9.26
101-265-931.00	Maintenance of Building	9,000.00	9,000.00	1,625.50	0.00	18.06
Total Dept 265-City Hall		84,971.00	84,971.00	12,464.14	0.00	14.67
Dept 266-Chapel						
101-266-820.00	Contracted Services	500.00	500.00	26.00	0.00	5.20
101-266-931.00	Maintenance of Building	1,900.00	1,900.00	93.37	0.00	4.91
Total Dept 266-Chapel		2,400.00	2,400.00	119.37	0.00	4.97
Dept 269-Other City Property						
101-269-811.00	Taxes	36,500.00	36,500.00	1,498.59	0.00	4.11
101-269-921.00	Utilities - Gas	3,700.00	3,700.00	127.67	0.00	3.45
101-269-922.00	Utilities-Elec, Water, Sewer	4,500.00	4,500.00	220.01	0.00	4.89
101-269-931.00	Maintenance of Building	150.00	150.00	0.00	0.00	0.00
Total Dept 269-Other City Property		44,850.00	44,850.00	1,846.27	0.00	4.12

REVENUE AND EXPENDITURE REPORT FOR THE CITY OF MARSHALL  
 PERIOD ENDING 9/30/2013  
 Ave. % Fiscal Year Completed: 25.21%  
 FUND 101 - GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL BUDGET	AMENDED BUDGET			
<b>Revenues</b>						
Dept 000						
Dept 276-Cemetery						
101-276-702.00	Payroll	50,000.00	50,000.00	8,799.15	0.00	17.60
101-276-702.01	Other Fringe Benefits-taxable	2,694.00	2,694.00	0.00	0.00	0.00
101-276-702.41	Payroll - Mowing/Trimming	0.00	0.00	677.59	0.00	100.00
101-276-702.51	Payroll - Open/Close Grave	0.00	0.00	1,612.55	0.00	100.00
101-276-703.00	Part-time Salaries	41,232.00	41,232.00	14,870.70	0.00	36.07
101-276-704.00	Overtime Salaries	2,200.00	2,200.00	10.03	0.00	0.46
101-276-704.41	Overtime - Mowing/Trimming	0.00	0.00	77.59	0.00	100.00
101-276-704.51	Overtime - Open/Close Grave	0.00	0.00	875.23	0.00	100.00
101-276-715.00	Social Security	7,737.00	7,737.00	2,046.71	0.00	26.45
101-276-716.00	Hospitalization	16,604.00	16,604.00	3,158.34	0.00	19.02
101-276-717.00	Life Insurance	182.00	182.00	51.93	0.00	28.53
101-276-718.00	Retirement	15,782.00	15,782.00	2,099.68	0.00	13.30
101-276-721.00	Workers Compensation	1,193.00	1,193.00	1,257.96	0.00	105.45
101-276-740.00	Operating Supplies	5,500.00	5,500.00	2,742.77	0.00	49.87
101-276-741.00	Uniforms	300.00	300.00	44.66	0.00	14.89
101-276-760.00	Medical Services	200.00	200.00	0.00	0.00	0.00
101-276-761.00	Safety Supplies	150.00	150.00	0.00	0.00	0.00
101-276-775.00	Repair & Maintenance Supplies	5,000.00	5,000.00	19.39	0.00	0.39
101-276-777.00	Minor Tools	800.00	800.00	17.68	0.00	2.21
101-276-820.00	Contracted Services	750.00	750.00	1,946.70	0.00	259.56
101-276-922.00	Utilities-Elec, Water, Sewer	150.00	150.00	20.22	0.00	13.48
101-276-930.00	Equipment Maintenance	250.00	250.00	0.00	0.00	0.00
101-276-941.00	Motor Pool Equip Rental	53,500.00	53,500.00	13,067.15	0.00	24.42
101-276-941.01	Data Processing	751.00	751.00	187.74	0.00	25.00
Total Dept 276-Cemetery		204,975.00	204,975.00	53,583.77	0.00	26.14
Dept 294-Non-departmental						
101-294-718.01	Retiree Health Insurance	326,307.00	326,307.00	74,486.49	0.00	22.83
101-294-719.00	Hospitalization - Prescriptio	1,000.00	1,000.00	55.00	0.00	5.50
101-294-755.00	Miscellaneous Supplies	14,125.00	16,375.00	4,509.39	2,250.00	41.28
101-294-801.00	Professional Services	18,000.00	18,000.00	0.00	0.00	0.00
101-294-803.00	Service Fee	80.00	80.00	0.00	0.00	0.00
101-294-805.00	Administrative Costs	10,000.00	10,000.00	0.00	0.00	0.00
101-294-810.00	Dues & Memberships	4,800.00	4,800.00	0.00	0.00	0.00
101-294-820.00	Contracted Services	50,000.00	69,243.00	434,212.78	17,225.07	651.96
101-294-825.00	Insurance	77,728.00	77,728.00	113.00	0.00	0.15
101-294-964.00	Refund or Rebates	17,000.00	17,000.00	0.00	0.00	0.00
101-294-999.00	Transfers to Other Funds	579,375.00	579,375.00	12,098.38	0.00	2.09
Total Dept 294-Non-departmental		1,098,415.00	1,119,908.00	525,475.04	19,475.07	48.66
Dept 301-Police						
101-301-702.00	Payroll	768,111.00	768,111.00	178,603.85	0.00	23.25
101-301-702.01	Other Fringe Benefits-taxable	15,541.00	15,541.00	500.00	0.00	3.22
101-301-703.00	Part-time Salaries	105,328.00	105,328.00	28,902.64	0.00	27.44
101-301-704.00	Overtime Salaries	57,121.00	57,121.00	24,811.00	0.00	43.44
101-301-715.00	Social Security	19,581.00	19,581.00	5,207.30	0.00	26.59
101-301-716.00	Hospitalization	207,807.00	207,807.00	50,031.25	0.00	24.08
101-301-717.00	Life Insurance	1,173.00	1,173.00	312.62	0.00	26.65
101-301-718.00	Retirement	61,841.00	61,841.00	17,607.90	0.00	28.47
101-301-719.00	Hospitalization - Prescriptio	100.00	100.00	0.00	0.00	0.00
101-301-721.00	Workers Compensation	9,851.00	9,851.00	10,387.13	0.00	105.44
101-301-727.00	Office Supplies	3,000.00	3,000.00	62.53	0.00	2.08
101-301-727.02	Postage and Shipping	100.00	100.00	4.82	0.00	4.82
101-301-740.00	Operating Supplies	13,000.00	13,000.00	2,811.71	0.00	21.63
101-301-741.00	Uniforms	10,000.00	10,000.00	2,502.49	0.00	25.02
101-301-742.00	Laundry	4,000.00	4,000.00	752.75	0.00	18.82
101-301-755.00	Miscellaneous Supplies	0.00	0.00	42.55	0.00	100.00
101-301-760.00	Medical Services	500.00	500.00	0.00	0.00	0.00

REVENUE AND EXPENDITURE REPORT FOR THE CITY OF MARSHALL  
 PERIOD ENDING 9/30/2013  
 Ave. % Fiscal Year Completed: 25.21%  
 FUND 101 - GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
<b>Revenues</b>						
<b>Dept 000</b>						
101-301-801.00	Professional Services	13,000.00	13,000.00	4,664.91	0.00	35.88
101-301-810.00	Dues & Memberships	500.00	500.00	434.57	0.00	86.91
101-301-820.00	Contracted Services	400.00	400.00	477.70	0.00	119.43
101-301-825.00	Insurance	220.00	220.00	0.00	0.00	0.00
101-301-850.00	Communications	16,000.00	16,000.00	1,954.21	0.00	12.21
101-301-860.00	Transportation & Travel	2,000.00	2,000.00	199.73	0.00	9.99
101-301-901.00	Advertising	400.00	400.00	0.00	0.00	0.00
101-301-930.00	Equipment Maintenance	15,000.00	15,531.00	4,723.17	0.00	30.41
101-301-941.00	Motor Pool Equip Rental	115,000.00	115,000.00	27,702.79	0.00	24.09
101-301-941.01	Data Processing	20,149.00	20,149.00	5,037.24	0.00	25.00
101-301-958.00	Education & Training	8,500.00	8,500.00	5,386.30	0.00	63.37
<b>Total Dept 301-Police</b>		<b>1,468,223.00</b>	<b>1,468,754.00</b>	<b>373,121.16</b>	<b>0.00</b>	<b>25.40</b>
<b>Dept 316-Crossing Guards</b>						
101-316-703.00	Part-time Salaries	16,400.00	16,400.00	1,009.80	0.00	6.16
101-316-715.00	Social Security	1,255.00	1,255.00	77.24	0.00	6.15
101-316-721.00	Workers Compensation	127.00	127.00	133.24	0.00	104.91
<b>Total Dept 316-Crossing Guards</b>		<b>17,782.00</b>	<b>17,782.00</b>	<b>1,220.28</b>	<b>0.00</b>	<b>6.86</b>
<b>Dept 325-Dispatch Operations</b>						
101-325-820.00	Contracted Services	109,000.00	109,000.00	26,720.00	0.00	24.51
<b>Total Dept 325-Dispatch Operations</b>		<b>109,000.00</b>	<b>109,000.00</b>	<b>26,720.00</b>	<b>0.00</b>	<b>24.51</b>
<b>Dept 336-Fire</b>						
101-336-702.00	Payroll	397,120.00	397,120.00	108,528.15	0.00	27.33
101-336-702.01	Other Fringe Benefits-taxable	20,806.00	20,806.00	1,363.07	0.00	6.55
101-336-703.00	Part-time Salaries	45,700.00	45,700.00	0.00	0.00	0.00
101-336-704.00	Overtime Salaries	39,000.00	39,000.00	17,503.31	0.00	44.88
101-336-715.00	Social Security	10,288.00	10,288.00	1,667.96	0.00	16.21
101-336-716.00	Hospitalization	108,526.00	108,626.00	19,431.96	0.00	17.89
101-336-717.00	Life Insurance	535.00	535.00	102.48	0.00	19.16
101-336-718.00	Retirement	56,900.00	56,900.00	18,355.04	0.00	32.26
101-336-719.00	Hospitalization - Prescriptio	75.00	75.00	0.00	0.00	0.00
101-336-721.00	Workers Compensation	8,637.00	8,637.00	9,106.44	0.00	105.44
101-336-725.00	Other Fringe Benefits-non tax	5,047.00	5,047.00	0.00	0.00	0.00
101-336-727.00	Office Supplies	250.00	250.00	0.00	0.00	0.00
101-336-727.02	Postage and Shipping	50.00	50.00	0.00	0.00	0.00
101-336-740.00	Operating Supplies	10,500.00	10,500.00	1,899.47	0.00	18.09
101-336-741.00	Uniforms	5,000.00	5,000.00	1,755.75	0.00	35.12
101-336-755.00	Miscellaneous Supplies	200.00	200.00	676.51	0.00	338.26
101-336-757.00	Fuels & Lubricants	5,200.00	5,200.00	966.13	0.00	18.58
101-336-760.00	Medical Services	4,400.00	4,400.00	0.00	0.00	0.00
101-336-777.00	Minor Tools	100.00	100.00	0.00	0.00	0.00
101-336-810.00	Dues & Memberships	1,700.00	1,700.00	0.00	0.00	0.00
101-336-820.00	Contracted Services	1,200.00	1,200.00	4,700.00	1,055.00	479.58
101-336-825.00	Insurance	7,787.00	7,787.00	0.00	0.00	0.00
101-336-850.00	Communications	6,500.00	6,500.00	280.74	0.00	4.32
101-336-860.00	Transportation & Travel	1,700.00	1,700.00	0.00	0.00	0.00
101-336-922.00	Utilities-Elec, Water, Sewer	11,400.00	11,400.00	2,850.00	0.00	25.00
101-336-930.00	Equipment Maintenance	34,000.00	34,000.00	16,557.70	9,985.00	78.07
101-336-941.00	Motor Pool Equip Rental	150.00	150.00	619.94	0.00	413.29
101-336-941.01	Data Processing	11,488.00	11,488.00	2,873.64	0.00	25.01
101-336-958.00	Education & Training	3,500.00	3,500.00	2,873.82	0.00	82.11
<b>Total Dept 336-Fire</b>		<b>797,859.00</b>	<b>797,859.00</b>	<b>212,112.11</b>	<b>11,040.00</b>	<b>27.97</b>

REVENUE AND EXPENDITURE REPORT FOR THE CITY OF MARSHALL  
 PERIOD ENDING 9/30/2013  
 Ave. % Fiscal Year Completed: 25.21%  
 FUND 101 - GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL BUDGET	AMENDED BUDGET			
<b>Revenues</b>						
Dept 000						
Dept 371-Inspection						
101-371-702.00	Payroll	24,916.00	24,916.00	5,749.99	0.00	23.08
101-371-702.01	Other Fringe Benefits-taxable	465.00	465.00	0.00	0.00	0.00
101-371-715.00	Social Security	1,942.00	1,942.00	455.52	0.00	23.46
101-371-716.00	Hospitalization	6,071.00	6,071.00	1,208.91	0.00	19.91
101-371-717.00	Life Insurance	87.00	87.00	33.80	0.00	38.85
101-371-718.00	Retirement	7,117.00	7,117.00	951.12	0.00	13.36
101-371-721.00	Workers Compensation	101.00	101.00	106.41	0.00	105.36
101-371-727.00	Office Supplies	50.00	50.00	0.00	0.00	0.00
101-371-740.00	Operating Supplies	300.00	300.00	5.60	0.00	1.87
101-371-810.00	Dues & Memberships	250.00	250.00	0.00	0.00	0.00
101-371-820.00	Contracted Services	40,550.00	40,550.00	9,748.38	0.00	24.04
101-371-850.00	Communications	132.00	132.00	33.00	0.00	25.00
101-371-860.00	Transportation & Travel	100.00	100.00	0.00	0.00	0.00
101-371-940.00	Rentals	5,142.00	5,142.00	1,285.50	0.00	25.00
101-371-941.00	Motor Pool Equip Rental	250.00	250.00	0.00	0.00	0.00
101-371-941.01	Data Processing	3,334.00	3,334.00	733.49	0.00	22.00
101-371-958.00	Education & Training	200.00	200.00	0.00	0.00	0.00
Total Dept 371-Inspection		91,007.00	91,007.00	20,311.72	0.00	22.32
Dept 410-Planning & Zoning						
101-410-702.00	Payroll	41,443.00	41,443.00	9,564.01	0.00	23.08
101-410-702.01	Other Fringe Benefits-taxable	818.00	818.00	0.00	0.00	0.00
101-410-703.00	Part-time Salaries	17,844.00	17,844.00	4,132.73	0.00	23.16
101-410-704.00	Overtime Salaries	706.00	706.00	0.00	0.00	0.00
101-410-715.00	Social Security	4,652.00	4,652.00	997.57	0.00	21.44
101-410-716.00	Hospitalization	10,000.00	10,000.00	2,040.18	0.00	20.40
101-410-717.00	Life Insurance	169.00	169.00	26.98	0.00	15.96
101-410-718.00	Retirement	3,876.00	3,876.00	1,581.99	0.00	40.82
101-410-719.00	Hospitalization - Prescriptio	100.00	100.00	0.00	0.00	0.00
101-410-721.00	Workers Compensation	167.00	167.00	175.80	0.00	105.27
101-410-727.00	Office Supplies	200.00	200.00	0.00	0.00	0.00
101-410-740.00	Operating Supplies	200.00	200.00	0.00	0.00	0.00
101-410-810.00	Dues & Memberships	295.00	295.00	295.00	0.00	100.00
101-410-850.00	Communications	396.00	396.00	99.00	0.00	25.00
101-410-860.00	Transportation & Travel	2,000.00	2,000.00	66.50	0.00	3.33
101-410-901.00	Advertising	500.00	500.00	843.60	0.00	168.72
101-410-940.00	Rentals	5,142.00	5,142.00	1,285.50	0.00	25.00
101-410-941.00	Motor Pool Equip Rental	1,800.00	1,800.00	526.15	0.00	29.23
101-410-941.01	Data Processing	2,205.00	2,205.00	524.01	0.00	23.76
101-410-958.00	Education & Training	2,200.00	2,200.00	350.00	0.00	15.91
Total Dept 410-Planning & Zoning		94,713.00	94,713.00	22,509.02	0.00	23.77

REVENUE AND EXPENDITURE REPORT FOR THE CITY OF MARSHALL  
 PERIOD ENDING 9/30/2013  
 Ave. % Fiscal Year Completed: 25.21%  
 FUND 101 - GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
<b>Revenues</b>						
Dept 000						
Dept 441-Street						
101-441-702.00	Payroll	287,815.00	287,815.00	53,838.24	0.00	18.71
101-441-702.01	Other Fringe Benefits-taxable	11,794.00	11,794.00	1,394.76	0.00	11.83
101-441-702.60	Payroll - Forestry Tree Removal&Trimr	0.00	0.00	3,416.18	0.00	100.00
101-441-702.61	Payroll - Events Barricades/Banners	0.00	0.00	2,851.38	0.00	100.00
101-441-702.65	Payroll - Brush Disposal	0.00	0.00	293.38	0.00	100.00
101-441-702.66	Payroll - Sign Replacement	0.00	0.00	1,672.85	0.00	100.00
101-441-703.00	Part-time Salaries	10,335.00	10,335.00	67.50	0.00	0.65
101-441-704.00	Overtime Salaries	9,133.00	9,133.00	2,276.69	0.00	24.93
101-441-704.60	Overtime - Forestry Removal&Trimmir	0.00	0.00	177.66	0.00	100.00
101-441-704.61	Overtime - Events Barricades/Banners	0.00	0.00	370.12	0.00	100.00
101-441-704.65	Overtime - Brush Disposal	0.00	0.00	62.70	0.00	100.00
101-441-715.00	Social Security	24,409.00	24,409.00	4,987.73	0.00	20.43
101-441-716.00	Hospitalization	61,009.00	61,009.00	10,320.00	0.00	16.92
101-441-717.00	Life Insurance	773.00	773.00	193.92	0.00	25.09
101-441-718.00	Retirement	32,304.00	32,304.00	9,832.73	0.00	30.44
101-441-719.00	Hospitalization - Prescriptio	200.00	200.00	18.60	0.00	9.30
101-441-721.00	Workers Compensation	5,003.00	5,003.00	5,485.57	0.00	109.65
101-441-740.00	Operating Supplies	5,000.00	5,000.00	938.60	0.00	18.77
101-441-741.00	Uniforms	3,100.00	3,100.00	850.07	0.00	27.42
101-441-760.00	Medical Services	1,000.00	1,000.00	0.00	0.00	0.00
101-441-761.00	Safety Supplies	1,000.00	1,000.00	278.88	0.00	27.89
101-441-775.00	Repair & Maintenance Supplies	6,400.00	6,400.00	1,230.88	0.00	19.23
101-441-777.00	Minor Tools	3,600.00	3,600.00	3,206.99	0.00	89.08
101-441-778.00	Paint & Signs	1,500.00	1,500.00	125.95	0.00	8.40
101-441-801.00	Professional Services	300.00	300.00	455.96	0.00	151.99
101-441-805.00	Administrative Costs	100.00	100.00	0.00	0.00	0.00
101-441-810.00	Dues & Memberships	700.00	700.00	0.00	0.00	0.00
101-441-820.00	Contracted Services	42,500.00	42,500.00	7,535.80	0.00	17.73
101-441-850.00	Communications	2,500.00	2,500.00	501.59	0.00	20.06
101-441-860.00	Transportation & Travel	1,500.00	1,500.00	0.00	0.00	0.00
101-441-901.00	Advertising	200.00	200.00	(562.80)	0.00	(281.40)
101-441-922.00	Utilities-Elec, Water, Sewer	92,000.00	92,000.00	19,315.40	0.00	21.00
101-441-939.00	Contracted Maintenance	12,000.00	12,000.00	3,925.00	0.00	32.71
101-441-940.00	Rentals	5,142.00	5,142.00	1,285.50	0.00	25.00
101-441-941.00	Motor Pool Equip Rental	130,000.00	130,000.00	25,040.18	0.00	19.26
101-441-941.01	Data Processing	2,978.00	2,978.00	744.51	0.00	25.00
101-441-958.00	Education & Training	4,550.00	4,550.00	2,896.45	1,675.00	100.47
101-441-990.00	Debt Service	15,000.00	15,000.00	0.00	0.00	0.00
101-441-995.00	Bond Interest Paid	4,400.00	4,400.00	0.00	0.00	0.00
<b>Total Dept 441-Street</b>		<b>778,245.00</b>	<b>778,245.00</b>	<b>165,028.97</b>	<b>1,675.00</b>	<b>21.42</b>
Dept 447-Engineering						
101-447-702.00	Payroll	5,198.00	5,198.00	1,205.81	0.00	23.20
101-447-702.01	Other Fringe Benefits-taxable	335.00	335.00	37.52	0.00	11.20
101-447-715.00	Social Security	423.00	423.00	124.70	0.00	29.48
101-447-716.00	Hospitalization	93.00	93.00	165.96	0.00	178.45
101-447-717.00	Life Insurance	90.00	90.00	26.25	0.00	29.17
101-447-718.00	Retirement	4,554.00	4,554.00	193.19	0.00	4.24
101-447-721.00	Workers Compensation	18.00	18.00	18.61	0.00	103.39
101-447-727.00	Office Supplies	100.00	100.00	0.00	0.00	0.00
101-447-740.00	Operating Supplies	300.00	300.00	0.00	0.00	0.00
101-447-801.00	Professional Services	500.00	500.00	300.00	0.00	60.00
101-447-810.00	Dues & Memberships	250.00	250.00	0.00	0.00	0.00
101-447-820.00	Contracted Services	100.00	100.00	0.00	0.00	0.00
101-447-850.00	Communications	250.00	250.00	66.00	0.00	26.40
101-447-860.00	Transportation & Travel	0.00	0.00	240.52	0.00	100.00
101-447-940.00	Rentals	3,085.00	3,085.00	771.25	0.00	25.00
101-447-941.01	Data Processing	744.00	744.00	186.00	0.00	25.00
101-447-958.00	Education & Training	2,500.00	2,500.00	2,198.62	0.00	87.94
<b>Total Dept 447-Engineering</b>		<b>18,540.00</b>	<b>18,540.00</b>	<b>5,534.43</b>	<b>0.00</b>	<b>29.85</b>

REVENUE AND EXPENDITURE REPORT FOR THE CITY OF MARSHALL  
 PERIOD ENDING 9/30/2013  
 Ave. % Fiscal Year Completed: 25.21%  
 FUND 101 - GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
<b>Revenues</b>						
Dept 000						
<b>Dept 540-PSB Operations</b>						
101-540-702.00	Payroll	3,240.00	3,240.00	697.00	0.00	21.51
101-540-702.01	Other Fringe Benefits-taxable	163.00	163.00	0.00	0.00	0.00
101-540-703.00	Part-time Salaries	7,831.00	7,831.00	1,804.92	0.00	23.05
101-540-715.00	Social Security	854.00	854.00	191.35	0.00	22.41
101-540-716.00	Hospitalization	991.00	991.00	59.10	0.00	5.96
101-540-717.00	Life Insurance	4.00	4.00	5.28	0.00	132.00
101-540-718.00	Retirement	0.00	0.00	123.67	0.00	100.00
101-540-721.00	Workers Compensation	211.00	211.00	222.30	0.00	105.36
101-540-727.00	Office Supplies	1,000.00	1,000.00	286.15	0.00	28.62
101-540-740.00	Operating Supplies	3,800.00	3,800.00	680.67	0.00	17.91
101-540-776.00	Building Maintenance Supplies	2,000.00	2,000.00	0.00	0.00	0.00
101-540-820.00	Contracted Services	15,000.00	15,000.00	2,917.01	150.00	20.45
101-540-825.00	Insurance	6,705.00	6,705.00	0.00	0.00	0.00
101-540-850.00	Communications	5,600.00	5,600.00	1,358.66	0.00	24.26
101-540-921.00	Utilities - Gas	13,000.00	13,000.00	0.00	0.00	0.00
101-540-922.00	Utilities-Elec, Water, Sewer	36,000.00	36,000.00	11,931.17	0.00	33.14
101-540-930.00	Equipment Maintenance	926.00	926.00	698.96	0.00	75.48
101-540-931.00	Maintenance of Building	5,000.00	5,000.00	175.15	0.00	3.50
101-540-941.00	Motor Pool Equip Rental	750.00	750.00	57.99	0.00	7.73
101-540-941.01	Data Processing	272.00	272.00	68.01	0.00	25.00
<b>Total Dept 540-PSB Operations</b>		<b>103,347.00</b>	<b>103,347.00</b>	<b>21,277.39</b>	<b>150.00</b>	<b>20.73</b>
<b>Dept 729-Community Development</b>						
101-729-740.00	Operating Supplies	50.00	50.00	0.00	0.00	0.00
101-729-801.00	Professional Services	7,500.00	7,500.00	300.00	0.00	4.00
101-729-902.00	Marketing	5,000.00	5,000.00	0.00	0.00	0.00
101-729-941.01	Data Processing	2,311.00	2,311.00	577.74	0.00	25.00
<b>Total Dept 729-Community Development</b>		<b>14,861.00</b>	<b>14,861.00</b>	<b>877.74</b>	<b>0.00</b>	<b>5.91</b>
<b>Dept 774-Parks</b>						
101-774-702.00	Payroll	11,498.00	11,498.00	3,796.98	0.00	33.02
101-774-702.01	Other Fringe Benefits-taxable	1,663.00	1,663.00	311.16	0.00	18.71
101-774-702.40	Payroll - Rubbish/Garbage	0.00	0.00	120.09	0.00	100.00
101-774-702.41	Payroll - Mowing/Trimming	0.00	0.00	2,311.61	0.00	100.00
101-774-702.58	Payroll - Fountain	0.00	0.00	269.39	0.00	100.00
101-774-703.00	Part-time Salaries	16,000.00	16,000.00	4,661.65	0.00	29.14
101-774-704.00	Overtime Salaries	250.00	250.00	0.00	0.00	0.00
101-774-715.00	Social Security	2,097.00	2,097.00	832.16	0.00	39.68
101-774-716.00	Hospitalization	1,153.00	1,153.00	68.10	0.00	5.91
101-774-717.00	Life Insurance	26.00	26.00	13.98	0.00	53.77
101-774-718.00	Retirement	8,160.00	8,160.00	438.92	0.00	5.38
101-774-721.00	Workers Compensation	1,042.00	1,042.00	1,099.42	0.00	105.51
101-774-740.00	Operating Supplies	4,000.00	4,000.00	2,780.65	786.31	89.17
101-774-760.00	Medical Services	75.00	75.00	0.00	0.00	0.00
101-774-775.00	Repair & Maintenance Supplies	3,000.00	3,000.00	960.34	2,543.80	116.80
101-774-777.00	MInor Tools	440.00	440.00	0.00	0.00	0.00
101-774-801.00	Professional Services	600.00	600.00	102.00	0.00	17.00
101-774-820.00	Contracted Services	2,000.00	2,000.00	312.50	0.00	15.63
101-774-922.00	Utilities-Elec, Water, Sewer	12,000.00	12,000.00	2,827.56	0.00	23.56
101-774-939.00	Contracted Maintenance	2,000.00	2,000.00	530.00	0.00	26.50
101-774-941.00	Motor Pool Equip Rental	21,000.00	21,000.00	11,311.83	0.00	53.87
101-774-941.01	Data Processing	136.00	136.00	33.99	0.00	24.99
<b>Total Dept 774-Parks</b>		<b>87,140.00</b>	<b>87,140.00</b>	<b>32,782.33</b>	<b>3,330.11</b>	<b>41.44</b>

REVENUE AND EXPENDITURE REPORT FOR THE CITY OF MARSHALL  
 PERIOD ENDING 9/30/2013  
 Ave. % Fiscal Year Completed: 25.21%  
 FUND 101 - GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
<b>Revenues</b>						
Dept 000						
Dept 900-Capital Outlay Control						
101-900-970.00	Capital Outlay	140,906.00	172,648.00	15,991.75	26,742.00	24.75
Total Dept 900-Capital Outlay Control		140,906.00	172,648.00	15,991.75	26,742.00	24.75
<b>TOTAL Expenditures</b>		<b>5,786,208.00</b>	<b>5,889,974.00</b>	<b>1,617,538.06</b>	<b>108,476.86</b>	<b>29.30</b>
<b>Fund 101:</b>						
TOTAL REVENUES		5,786,208.00	5,786,208.00	3,977,096.68	0.00	68.73
TOTAL EXPENDITURES		5,786,208.00	5,889,974.00	1,617,538.06	108,476.86	29.30
NET OF REVENUES & EXPENDITURES		0.00	(103,766.00)	2,359,558.62	(108,476.86)	

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 09/30/2013

Ave. % Fiscal Year Completed: 25.21

NON-GENERAL FUND SUMMARY

DESCRIPTION	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Fund 202 - MVH Major & Trunkline Fund:					
TOTAL REVENUES	423,277.00	423,277.00	98,893.34	0.00	23.36
TOTAL EXPENDITURES	442,156.00	485,571.81	133,308.97	6,528.09	28.80
NET OF REVENUES & EXPENDITURES	(18,879.00)	(62,294.81)	(34,415.63)	(6,528.09)	
Fund 203 - MVH Local Fund:					
TOTAL REVENUES	326,067.00	326,067.00	34,291.45	0.00	10.52
TOTAL EXPENDITURES	340,117.00	867,411.84	381,275.86	183,464.43	65.11
NET OF REVENUES & EXPENDITURES	(14,050.00)	(541,344.84)	(346,984.41)	(183,464.43)	
Fund 208 - Recreation Fund:					
TOTAL REVENUES	401,923.00	401,923.00	275,006.87	0.00	68.42
TOTAL EXPENDITURES	410,623.00	410,623.00	122,602.52	0.00	29.86
NET OF REVENUES & EXPENDITURES	(8,700.00)	(8,700.00)	152,404.35	0.00	
Fund 225 - Composting:					
TOTAL REVENUES	62,254.00	62,254.00	61,656.00	0.00	99.04
TOTAL EXPENDITURES	57,560.00	57,560.00	26,670.24	0.00	46.33
NET OF REVENUES & EXPENDITURES	4,694.00	4,694.00	34,985.76	0.00	
Fund 295 - Airport:					
TOTAL REVENUES	170,440.00	170,440.00	39,708.52	0.00	23.30
TOTAL EXPENDITURES	170,440.00	170,440.00	88,592.55	(4,890.00)	49.11
NET OF REVENUES & EXPENDITURES	0.00	0.00	(48,884.03)	4,890.00	
Fund 296 - Local Development Finance Auth:					
TOTAL REVENUES	460,566.00	460,566.00	345,263.27	0.00	74.96
TOTAL EXPENDITURES	386,521.00	386,521.00	61,927.17	0.00	16.02
NET OF REVENUES & EXPENDITURES	74,045.00	74,045.00	283,336.10	0.00	
Fund 298 - Downtown Development Authority:					
TOTAL REVENUES	222,000.00	222,000.00	250,239.71	0.00	112.72
TOTAL EXPENDITURES	246,253.00	252,965.50	38,169.44	6,712.50	17.74
NET OF REVENUES & EXPENDITURES	(24,253.00)	(30,965.50)	212,070.27	(6,712.50)	
Fund 299 - MAEDA:					
TOTAL REVENUES	653,619.00	655,268.00	163,564.00	0.00	24.96
TOTAL EXPENDITURES	653,619.00	300,868.00	152,266.84	0.00	50.61
NET OF REVENUES & EXPENDITURES	0.00	354,400.00	11,297.16	0.00	
Fund 536 - Marshall House Fund:					
TOTAL REVENUES	581,660.00	581,660.00	135,356.88	0.00	23.27
TOTAL EXPENDITURES	698,901.00	718,735.12	148,522.51	12,264.00	22.37
NET OF REVENUES & EXPENDITURES	(117,241.00)	(137,075.12)	(13,165.63)	(12,264.00)	
Fund 582 - Electric Fund:					
TOTAL REVENUES	13,708,310.00	13,708,310.00	3,193,998.75	0.00	23.30
TOTAL EXPENDITURES	15,280,065.00	15,526,967.82	3,609,319.97	399,168.86	25.82
NET OF REVENUES & EXPENDITURES	(1,571,755.00)	(1,818,657.82)	(415,321.22)	(399,168.86)	

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 09/30/2013

Ave. % Fiscal Year Completed: 25.21

NON-GENERAL FUND SUMMARY

DESCRIPTION	2013-14	2013-14	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
	ORIGINAL BUDGET	AMENDED BUDGET			
<b>Fund 588 - DART Fund:</b>					
TOTAL REVENUES	359,690.00	359,690.00	191,841.03	0.00	53.34
TOTAL EXPENDITURES	417,794.00	417,794.00	94,079.07	0.00	22.52
NET OF REVENUES & EXPENDITURES	(58,104.00)	(58,104.00)	97,761.96	0.00	
<b>Fund 590 - Wastewater Fund:</b>					
TOTAL REVENUES	1,587,500.00	1,587,500.00	388,987.62	0.00	24.50
TOTAL EXPENDITURES	1,839,032.00	2,903,242.83	693,112.26	498,179.24	41.03
NET OF REVENUES & EXPENDITURES	(251,532.00)	(1,315,742.83)	(304,124.64)	(498,179.24)	
<b>Fund 591 - Water Fund:</b>					
TOTAL REVENUES	1,601,900.00	1,601,900.00	420,940.97	0.00	26.28
TOTAL EXPENDITURES	1,395,493.00	1,701,727.54	486,072.64	129,326.72	36.16
NET OF REVENUES & EXPENDITURES	206,407.00	(99,827.54)	(65,131.67)	(129,326.72)	
<b>Fund 636 - Data Processing:</b>					
TOTAL REVENUES	147,378.00	147,378.00	36,193.46	0.00	24.56
TOTAL EXPENDITURES	165,272.00	184,960.50	80,437.50	19,097.00	53.81
NET OF REVENUES & EXPENDITURES	(17,894.00)	(37,582.50)	(44,244.04)	(19,097.00)	
<b>Fund 661 - Motor Pool Fund:</b>					
TOTAL REVENUES	745,550.00	745,550.00	174,903.02	0.00	23.46
TOTAL EXPENDITURES	980,515.00	1,005,590.04	169,735.41	58,068.54	22.65
NET OF REVENUES & EXPENDITURES	(234,965.00)	(260,040.04)	5,167.61	(58,068.54)	
<b>Fund 678 - Safety:</b>					
TOTAL REVENUES	400.00	400.00	16.67	0.00	4.17
TOTAL EXPENDITURES	3,400.00	3,400.00	31.76	0.00	0.93
NET OF REVENUES & EXPENDITURES	(3,000.00)	(3,000.00)	(15.09)	0.00	
<b>Fund 792 - Special Projects Fund:</b>					
TOTAL REVENUES	20,373.00	20,373.00	24,265.30	0.00	119.11
TOTAL EXPENDITURES	19,651.00	28,523.14	9,385.34	8,872.14	64.01
NET OF REVENUES & EXPENDITURES	722.00	(8,150.14)	14,879.96	(8,872.14)	
<b>TOTAL REVENUES - ALL FUNDS</b>					
	21,472,907.00	21,474,556.00	5,835,126.86	0.00	27.17
<b>TOTAL EXPENDITURES - ALL FUNDS</b>					
	23,507,412.00	25,422,902.14	6,295,510.05	1,316,791.52	24.76
<b>NET OF REVENUES &amp; EXPENDITURES</b>					
	(2,034,505.00)	(3,948,346.14)	(460,383.19)	(1,316,791.52)	

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
 PERIOD ENDING 09/30/2013  
 Ave. % Fiscal Year Completed: 25.21  
 NON-GENERAL FUNDS DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET			
Fund 202 - MVH Major & Trunkline Fund						
Revenues						
Dept 000						
202-000-547.00	State - MVH Major	376,374.00	376,374.00	94,840.58	0.00	25.20
202-000-548.00	State - Trunkline	46,503.00	46,503.00	4,011.11	0.00	8.63
202-000-665.00	Interest	400.00	400.00	41.65	0.00	10.41
Total Dept 000		423,277.00	423,277.00	98,893.34	0.00	23.36
TOTAL Revenues		423,277.00	423,277.00	98,893.34	0.00	23.36
Expenditures						
Dept 000						
202-000-803.00	Service Fee	300.00	300.00	0.00	0.00	0.00
202-000-805.00	Administrative Costs	750.00	750.00	0.00	0.00	0.00
Total Dept 000		1,050.00	1,050.00	0.00	0.00	0.00
Dept 463-Street Maintenance						
202-463-702.00	Payroll	14,000.00	14,000.00	158.24	0.00	1.13
202-463-704.00	Overtime Salaries	1,000.00	1,000.00	0.00	0.00	0.00
202-463-715.00	Social Security	1,148.00	1,148.00	11.91	0.00	1.04
202-463-716.00	Hospitalization	3,024.00	3,024.00	754.56	0.00	24.95
202-463-718.00	Retirement	1,824.00	1,824.00	539.75	0.00	29.59
202-463-721.00	Workers Compensation	319.00	319.00	393.82	0.00	123.45
202-463-775.00	Repair & Maintenance Supplies	5,000.00	5,000.00	1,057.09	0.00	21.14
202-463-939.00	Contracted Maintenance	5,000.00	5,000.00	1,854.00	0.00	37.08
202-463-941.00	Motor Pool Equip Rental	9,000.00	9,000.00	0.00	0.00	0.00
Total Dept 463-Street Maintenance		40,315.00	40,315.00	4,769.37	0.00	11.83
Dept 470-Bridge Maintenance						
202-470-801.00	Professional Services	7,000.00	7,000.00	3,500.00	0.00	50.00
Total Dept 470-Bridge Maintenance		7,000.00	7,000.00	3,500.00	0.00	50.00
Dept 474-Traffic Services						
202-474-702.00	Payroll	3,000.00	3,000.00	167.20	0.00	5.57
202-474-704.00	Overtime Salaries	1,000.00	1,000.00	0.00	0.00	0.00
202-474-715.00	Social Security	306.00	306.00	12.34	0.00	4.03
202-474-716.00	Hospitalization	648.00	648.00	161.70	0.00	24.95
202-474-718.00	Retirement	396.00	396.00	115.67	0.00	29.21
202-474-721.00	Workers Compensation	89.00	89.00	110.76	0.00	124.45
202-474-775.00	Repair & Maintenance Supplies	1,000.00	1,000.00	0.00	0.00	0.00
202-474-778.00	Paint & Signs	500.00	500.00	0.00	0.00	0.00
202-474-939.00	Contracted Maintenance	500.00	500.00	260.19	0.00	52.04
202-474-941.00	Motor Pool Equip Rental	4,000.00	4,000.00	0.00	0.00	0.00
Total Dept 474-Traffic Services		11,439.00	11,439.00	827.86	0.00	7.24
Dept 476-Traffic Signals						
202-476-922.00	Utilities-Elec, Water, Sewer	2,500.00	2,500.00	172.50	0.00	6.90
Total Dept 476-Traffic Signals		2,500.00	2,500.00	172.50	0.00	6.90
Dept 480-Winter Maintenance						
202-480-702.00	Payroll	4,000.00	4,000.00	0.00	0.00	0.00
202-480-704.00	Overtime Salaries	9,500.00	9,500.00	0.00	0.00	0.00
202-480-715.00	Social Security	918.00	918.00	0.00	0.00	0.00
202-480-716.00	Hospitalization	864.00	864.00	215.58	0.00	24.95
202-480-718.00	Retirement	516.00	516.00	154.21	0.00	29.89
202-480-721.00	Workers Compensation	319.00	319.00	393.82	0.00	123.45
202-480-775.00	Repair & Maintenance Supplies	15,000.00	15,000.00	0.00	0.00	0.00
202-480-941.00	Motor Pool Equip Rental	17,000.00	17,000.00	0.00	0.00	0.00
Total Dept 480-Winter Maintenance		48,117.00	48,117.00	763.61	0.00	1.59

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
 PERIOD ENDING 09/30/2013  
 Ave. % Fiscal Year Completed: 25.21  
 NON-GENERAL FUNDS DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL BUDGET	AMENDED BUDGET			
Dept 486-Trunkline						
202-486-702.00	Payroll	12,000.00	12,000.00	1,263.42	0.00	10.53
202-486-704.00	Overtime Salaries	453.00	453.00	0.00	0.00	0.00
202-486-715.00	Social Security	953.00	953.00	96.12	0.00	10.09
202-486-716.00	Hospitalization	2,592.00	2,592.00	646.77	0.00	24.95
202-486-718.00	Retirement	1,560.00	1,560.00	462.64	0.00	29.66
202-486-721.00	Workers Compensation	270.00	270.00	332.29	0.00	123.07
202-486-775.00	Repair & Maintenance Supplies	15,000.00	15,000.00	0.00	0.00	0.00
202-486-922.00	Utilities-Elec, Water, Sewer	2,500.00	2,500.00	0.00	0.00	0.00
202-486-941.00	Motor Pool Equip Rental	14,000.00	14,000.00	0.00	0.00	0.00
Total Dept 486-Trunkline		49,328.00	49,328.00	2,801.24	0.00	5.68
Dept 539-Administration						
202-539-805.00	Administrative Costs	1,860.00	1,860.00	465.00	0.00	25.00
202-539-990.00	Debt Service	245,000.00	245,000.00	0.00	0.00	0.00
202-539-995.00	Bond Interest Paid	31,297.00	31,297.00	0.00	0.00	0.00
Total Dept 539-Administration		278,157.00	278,157.00	465.00	0.00	0.17
Dept 900-Capital Outlay Control						
202-900-970.00	Capital Outlay	4,250.00	47,665.81	120,009.39	6,528.09	265.47
Total Dept 900-Capital Outlay Control		4,250.00	47,665.81	120,009.39	6,528.09	265.47
TOTAL Expenditures						
		442,156.00	485,571.81	133,308.97	6,528.09	28.80
Fund 202:						
TOTAL REVENUES		423,277.00	423,277.00	98,893.34	0.00	23.36
TOTAL EXPENDITURES		442,156.00	485,571.81	133,308.97	6,528.09	28.80
NET OF REVENUES & EXPENDITURES		(18,879.00)	(62,294.81)	(34,415.63)	(6,528.09)	

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
 PERIOD ENDING 09/30/2013  
 Ave. % Fiscal Year Completed: 25.21  
 NON-GENERAL FUNDS DETAIL

GL NUMBER	DESCRIPTION	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Fund 203 - MVH Local Fund						
Revenues						
Dept 000						
203-000-549.00	State - MVH Local	155,367.00	155,367.00	34,259.76	0.00	22.05
203-000-665.00	Interest	700.00	700.00	31.69	0.00	4.53
203-000-699.01	Contributions - General Fund	170,000.00	170,000.00	0.00	0.00	0.00
Total Dept 000		326,067.00	326,067.00	34,291.45	0.00	10.52
TOTAL Revenues		326,067.00	326,067.00	34,291.45	0.00	10.52
Expenditures						
Dept 463-Street Maintenance						
203-463-702.00	Payroll	18,000.00	18,000.00	3,523.05	0.00	19.57
203-463-704.00	Overtime Salaries	1,000.00	1,000.00	90.42	0.00	9.04
203-463-715.00	Social Security	1,453.00	1,453.00	275.28	0.00	18.95
203-463-716.00	Hospitalization	3,876.00	3,876.00	970.17	0.00	25.03
203-463-718.00	Retirement	2,340.00	2,340.00	693.98	0.00	29.66
203-463-721.00	Workers Compensation	417.00	417.00	595.57	0.00	142.82
203-463-775.00	Repair & Maintenance Supplies	6,000.00	6,000.00	243.43	0.00	4.06
203-463-801.00	Professional Services	200.00	200.00	0.00	0.00	0.00
203-463-939.00	Contracted Maintenance	2,000.00	2,000.00	850.00	0.00	42.50
203-463-941.00	Motor Pool Equip Rental	18,000.00	18,000.00	1,407.92	0.00	7.82
Total Dept 463-Street Maintenance		53,286.00	53,286.00	8,649.82	0.00	16.23
Dept 474-Traffic Services						
203-474-702.00	Payroll	7,500.00	7,500.00	874.45	0.00	11.66
203-474-704.00	Overtime Salaries	500.00	500.00	0.00	0.00	0.00
203-474-715.00	Social Security	612.00	612.00	64.90	0.00	10.60
203-474-716.00	Hospitalization	1,620.00	1,620.00	404.22	0.00	24.95
203-474-718.00	Retirement	972.00	972.00	289.16	0.00	29.75
203-474-721.00	Workers Compensation	176.00	176.00	217.13	0.00	123.37
203-474-775.00	Repair & Maintenance Supplies	600.00	600.00	0.00	0.00	0.00
203-474-778.00	Paint & Signs	500.00	500.00	105.72	0.00	21.14
203-474-941.00	Motor Pool Equip Rental	1,000.00	1,000.00	72.56	0.00	7.26
Total Dept 474-Traffic Services		13,480.00	13,480.00	2,028.14	0.00	15.05
Dept 480-Winter Maintenance						
203-480-702.00	Payroll	8,000.00	8,000.00	0.00	0.00	0.00
203-480-704.00	Overtime Salaries	6,000.00	6,000.00	0.00	0.00	0.00
203-480-715.00	Social Security	995.00	995.00	0.00	0.00	0.00
203-480-716.00	Hospitalization	1,728.00	1,728.00	431.19	0.00	24.95
203-480-718.00	Retirement	1,044.00	1,044.00	308.44	0.00	29.54
203-480-721.00	Workers Compensation	334.00	334.00	411.40	0.00	123.17
203-480-775.00	Repair & Maintenance Supplies	12,000.00	12,000.00	0.00	0.00	0.00
203-480-941.00	Motor Pool Equip Rental	15,000.00	15,000.00	0.00	0.00	0.00
Total Dept 480-Winter Maintenance		45,101.00	45,101.00	1,151.03	0.00	2.55
Dept 900-Capital Outlay Control						
203-900-970.00	Capital Outlay	228,250.00	755,544.84	369,446.87	183,464.43	73.18
Total Dept 900-Capital Outlay Control		228,250.00	755,544.84	369,446.87	183,464.43	73.18
TOTAL Expenditures		340,117.00	867,411.84	381,275.86	183,464.43	65.11
Fund 203:						
TOTAL REVENUES		326,067.00	326,067.00	34,291.45	0.00	10.52
TOTAL EXPENDITURES		340,117.00	867,411.84	381,275.86	183,464.43	65.11
NET OF REVENUES & EXPENDITURES		(14,050.00)	(541,344.84)	(346,984.41)	(183,464.43)	

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
 PERIOD ENDING 09/30/2013  
 Ave. % Fiscal Year Completed: 25.21  
 NON-GENERAL FUNDS DETAIL

GL NUMBER	DESCRIPTION	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Fund 208 - Recreation Fund						
Revenues						
Dept 000						
208-000-402.00	Current Property Taxes	185,633.00	185,633.00	183,482.98	0.00	98.84
208-000-420.00	Delinquent Personal Prop Taxe	100.00	100.00	0.00	0.00	0.00
208-000-445.00	Penalties & Int. on Taxes	600.00	600.00	0.00	0.00	0.00
208-000-651.00	Use Fees	212,140.00	212,140.00	91,272.89	0.00	43.02
208-000-665.00	Interest	2,700.00	2,700.00	251.00	0.00	9.30
208-000-671.00	Miscellaneous Revenue	750.00	750.00	0.00	0.00	0.00
Total Dept 000		401,923.00	401,923.00	275,006.87	0.00	68.42
TOTAL Revenues		401,923.00	401,923.00	275,006.87	0.00	68.42
Expenditures						
Dept 751-Recreation						
208-751-702.00	Payroll	129,058.00	129,058.00	29,764.57	0.00	23.06
208-751-702.01	Other Fringe Benefits-taxable	3,758.00	3,758.00	0.00	0.00	0.00
208-751-703.00	Part-time Salaries	42,770.00	42,770.00	14,148.34	0.00	33.08
208-751-703.01	PT Salaries - exempt	22,779.00	22,779.00	3,949.75	0.00	17.34
208-751-704.00	Overtime Salaries	1,288.00	1,288.00	58.73	0.00	4.56
208-751-715.00	Social Security	13,348.00	13,348.00	3,308.75	0.00	24.79
208-751-715.00	Hospitalization	36,703.00	36,703.00	6,129.69	0.00	16.70
208-751-717.00	Life Insurance	312.00	312.00	76.80	0.00	24.62
208-751-718.00	Retirement	21,129.00	21,129.00	4,926.46	0.00	23.32
208-751-721.00	Workers Compensation	1,275.00	1,275.00	1,344.00	0.00	105.41
208-751-727.00	Office Supplies	2,497.00	2,497.00	169.04	0.00	6.77
208-751-740.00	Operating Supplies	68,856.00	68,856.00	36,495.00	0.00	53.00
208-751-755.00	Miscellaneous Supplies	2,842.00	2,842.00	664.42	0.00	23.38
208-751-776.00	Building Maintenance Supplies	400.00	400.00	0.00	0.00	0.00
208-751-801.00	Professional Services	830.00	830.00	600.00	0.00	72.29
208-751-810.00	Dues & Memberships	409.00	409.00	369.00	0.00	90.22
208-751-820.00	Contracted Services	13,966.00	13,966.00	1,319.13	0.00	9.45
208-751-825.00	Insurance	184.00	184.00	0.00	0.00	0.00
208-751-850.00	Communications	1,200.00	1,200.00	309.40	0.00	25.78
208-751-860.00	Transportation & Travel	584.00	584.00	0.00	0.00	0.00
208-751-922.00	Utilities-Elec, Water, Sewer	4,708.00	4,708.00	1,428.09	0.00	30.33
208-751-930.00	Equipment Maintenance	1,025.00	1,025.00	0.00	0.00	0.00
208-751-931.00	Maintenance of Building	581.00	581.00	0.00	0.00	0.00
208-751-940.00	Rentals	12,342.00	12,342.00	3,085.50	0.00	25.00
208-751-941.00	Motor Pool Equip Rental	8,700.00	8,700.00	3,446.09	0.00	39.61
208-751-941.01	Data Processing	9,659.00	9,659.00	2,414.76	0.00	25.00
208-751-958.00	Education & Training	720.00	720.00	0.00	0.00	0.00
208-751-970.00	Capital Outlay	8,700.00	8,700.00	8,595.00	0.00	98.79
Total Dept 751-Recreation		410,623.00	410,623.00	122,602.52	0.00	29.86
TOTAL Expenditures		410,623.00	410,623.00	122,602.52	0.00	29.86
Fund 208:						
TOTAL REVENUES		401,923.00	401,923.00	275,006.87	0.00	68.42
TOTAL EXPENDITURES		410,623.00	410,623.00	122,602.52	0.00	29.86
NET OF REVENUES & EXPENDITURES		(8,700.00)	(8,700.00)	152,404.35	0.00	

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
 PERIOD ENDING 09/30/2013  
 Ave. % Fiscal Year Completed: 25.21  
 NON-GENERAL FUNDS DETAIL

GL NUMBER	DESCRIPTION	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Fund 225 - Composting						
Revenues						
Dept 000						
225-000-588.00	Contributions from Local Unit	58,504.00	58,504.00	58,504.00	0.00	100.00
225-000-626.00	Charges for Services	3,750.00	3,750.00	3,152.00	0.00	84.05
Total Dept 000		62,254.00	62,254.00	61,656.00	0.00	99.04
TOTAL Revenues		62,254.00	62,254.00	61,656.00	0.00	99.04
Expenditures						
Dept 000						
225-000-702.00	Payroll	7,911.00	7,911.00	7,156.43	0.00	90.46
225-000-702.01	Other Fringe Benefits-taxable	240.00	240.00	0.00	0.00	0.00
225-000-703.00	Part-time Salaries	8,892.00	8,892.00	2,439.00	0.00	27.43
225-000-715.00	Social Security	1,304.00	1,304.00	723.72	0.00	55.50
225-000-716.00	Hospitalization	2,544.00	2,544.00	714.54	0.00	28.09
225-000-717.00	Life Insurance	19.00	19.00	2.55	0.00	13.42
225-000-718.00	Retirement	1,150.00	1,150.00	301.97	0.00	26.26
225-000-775.00	Repair & Maintenance Supplies	3,000.00	3,000.00	2,583.31	0.00	86.11
225-000-820.00	Contracted Services	7,500.00	7,500.00	3,492.50	0.00	46.57
225-000-901.00	Advertising	200.00	200.00	0.00	0.00	0.00
225-000-922.00	Utilities-Elec, Water, Sewer	200.00	200.00	0.00	0.00	0.00
225-000-930.00	Equipment Maintenance	8,600.00	8,600.00	0.00	0.00	0.00
225-000-941.00	Motor Pool Equip Rental	16,000.00	16,000.00	9,256.22	0.00	57.85
Total Dept 000		57,560.00	57,560.00	26,670.24	0.00	46.33
TOTAL Expenditures		57,560.00	57,560.00	26,670.24	0.00	46.33
Fund 225:						
TOTAL REVENUES		62,254.00	62,254.00	61,656.00	0.00	99.04
TOTAL EXPENDITURES		57,560.00	57,560.00	26,670.24	0.00	46.33
NET OF REVENUES & EXPENDITURES		4,694.00	4,694.00	34,985.76	0.00	

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
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 Ave. % Fiscal Year Completed: 25.21  
**NON-GENERAL FUNDS DETAIL**

GL NUMBER	DESCRIPTION	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Fund 295 - Airport						
Revenues						
Dept 000						
295-000-640.00	Charges for Service - Fuel	98,000.00	98,000.00	36,336.90	0.00	37.08
295-000-665.00	Interest	0.00	0.00	0.00	0.00	100.00
295-000-667.00	Rents	20,000.00	20,000.00	3,371.54	0.00	16.86
295-000-699.01	Contributions - General Fund	52,440.00	52,440.00	0.00	0.00	0.00
Total Dept 000		170,440.00	170,440.00	39,708.52	0.00	23.30
TOTAL Revenues						
		170,440.00	170,440.00	39,708.52	0.00	23.30
Expenditures						
Dept 895-Airport						
295-895-702.00	Payroll	2,462.00	2,462.00	99.38	0.00	4.04
295-895-702.01	Other Fringe Benefits-taxable	4,800.00	4,800.00	1,292.34	0.00	26.92
295-895-703.00	Part-time Salaries	20,200.00	20,200.00	4,708.14	0.00	23.31
295-895-715.00	Social Security	2,102.00	2,102.00	452.34	0.00	21.52
295-895-716.00	Hospitalization	1,046.00	1,046.00	127.56	0.00	12.20
295-895-717.00	Life Insurance	18.00	18.00	4.08	0.00	22.67
295-895-718.00	Retirement	312.00	312.00	91.28	0.00	29.26
295-895-721.00	Workers Compensation	104.00	104.00	109.20	0.00	105.00
295-895-740.00	Operating Supplies	2,500.00	2,500.00	1,051.18	0.00	42.05
295-895-757.00	Fuels & Lubricants	92,000.00	92,000.00	69,194.73	0.00	75.21
295-895-801.00	Professional Services	300.00	300.00	0.00	0.00	0.00
295-895-805.00	Administrative Costs	200.00	200.00	0.00	0.00	0.00
295-895-812.00	License	250.00	250.00	50.00	0.00	20.00
295-895-820.00	Contracted Services	10,000.00	10,000.00	7,214.08	(4,890.00)	23.24
295-895-825.00	Insurance	7,000.00	7,000.00	400.00	0.00	5.71
295-895-850.00	Communications	3,500.00	3,500.00	1,257.96	0.00	35.94
295-895-921.00	Utilities - Gas	1,000.00	1,000.00	47.82	0.00	4.78
295-895-922.00	Utilities-Elec, Water, Sewer	5,500.00	5,500.00	1,146.02	0.00	20.84
295-895-930.00	Equipment Maintenance	2,500.00	2,500.00	510.57	0.00	20.42
295-895-931.00	Maintenance of Building	8,000.00	8,000.00	174.37	0.00	2.18
295-895-941.00	Motor Pool Equip Rental	1,000.00	1,000.00	0.00	0.00	0.00
295-895-941.01	Data Processing	2,646.00	2,646.00	661.50	0.00	25.00
Total Dept 895-Airport		167,440.00	167,440.00	88,592.55	(4,890.00)	49.99
Dept 900-Capital Outlay Control						
295-900-970.00	Capital Outlay	3,000.00	3,000.00	0.00	0.00	0.00
Total Dept 900-Capital Outlay Control		3,000.00	3,000.00	0.00	0.00	0.00
TOTAL Expenditures						
		170,440.00	170,440.00	88,592.55	(4,890.00)	49.11
Fund 295:						
TOTAL REVENUES		170,440.00	170,440.00	39,708.52	0.00	23.30
TOTAL EXPENDITURES		170,440.00	170,440.00	88,592.55	(4,890.00)	49.11
NET OF REVENUES & EXPENDITURES		0.00	0.00	(48,884.03)	4,890.00	

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
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 NON-GENERAL FUNDS DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL BUDGET	AMENDED BUDGET			
Fund 296 - Local Development Finance Auth						
Revenues						
Dept 000						
296-000-402.00	Current Property Taxes	433,492.00	433,492.00	343,762.66	0.00	79.30
296-000-665.00	Interest	21,200.00	21,200.00	1,100.61	0.00	5.19
296-000-671.00	Miscellaneous Revenue	5,874.00	5,874.00	400.00	0.00	6.81
Total Dept 000		460,566.00	460,566.00	345,263.27	0.00	74.96
TOTAL Revenues		460,566.00	460,566.00	345,263.27	0.00	74.96
Expenditures						
Dept 000						
296-000-801.00	Professional Services	5,250.00	5,250.00	600.00	0.00	11.43
296-000-803.00	Service Fee	125.00	125.00	0.00	0.00	0.00
296-000-805.00	Administrative Costs	16,791.00	16,791.00	3,444.00	0.00	20.51
296-000-811.00	Taxes	5,672.00	5,672.00	1,682.43	0.00	29.66
296-000-820.00	Contracted Services	223,275.00	223,275.00	54,193.75	0.00	24.27
296-000-922.00	Utilities-Elec, Water, Sewer	2,250.00	2,250.00	0.00	0.00	0.00
296-000-941.00	Motor Pool Equip Rental	100.00	100.00	0.00	0.00	0.00
296-000-941.01	Data Processing	3,028.00	3,028.00	756.99	0.00	25.00
296-000-990.00	Debt Service	85,000.00	85,000.00	0.00	0.00	0.00
296-000-995.00	Bond Interest Paid	45,030.00	45,030.00	0.00	0.00	0.00
296-000-999.00	Transfers to Other Funds	0.00	0.00	1,250.00	0.00	100.00
Total Dept 000		386,521.00	386,521.00	61,927.17	0.00	16.02
TOTAL Expenditures		386,521.00	386,521.00	61,927.17	0.00	16.02
Fund 296:						
TOTAL REVENUES		460,566.00	460,566.00	345,263.27	0.00	74.96
TOTAL EXPENDITURES		386,521.00	386,521.00	61,927.17	0.00	16.02
NET OF REVENUES & EXPENDITURES		74,045.00	74,045.00	283,336.10	0.00	
Fund 298 - Downtown Development Authority						
Revenues						
Dept 000						
298-000-402.00	Current Property Taxes	158,913.00	158,913.00	202,205.62	0.00	127.24
298-000-420.00	Delinquent Personal Prop Tax	200.00	200.00	0.00	0.00	0.00
298-000-445.00	Penalties & Int. on Taxes	100.00	100.00	0.00	0.00	0.00
298-000-665.00	Interest	2,100.00	2,100.00	118.56	0.00	5.65
Total Dept 000		161,313.00	161,313.00	202,324.28	0.00	125.42
Dept 729-Community Development						
298-729-671.00	Miscellaneous Revenue	32,000.00	32,000.00	36,665.43	0.00	114.58
298-729-699.00	Transfers From Other Funds	28,687.00	28,687.00	11,250.00	0.00	39.22
Total Dept 729-Community Development		60,687.00	60,687.00	47,915.43	0.00	78.96
TOTAL Revenues		222,000.00	222,000.00	250,239.71	0.00	112.72

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
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 NON-GENERAL FUNDS DETAIL

GL NUMBER	DESCRIPTION	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
<b>Expenditures</b>						
Dept 000						
298-000-702.00	Payroll	3,912.00	3,912.00	221.64	0.00	5.67
298-000-702.01	Other Fringe Benefits-taxable	117.00	117.00	0.00	0.00	0.00
298-000-702.44	Payroll - Flowers	700.00	700.00	0.00	0.00	0.00
298-000-703.00	Part-time Salaries	2,500.00	2,500.00	3,382.56	0.00	135.30
298-000-704.00	Overtime Salaries	2,500.00	2,500.00	62.70	0.00	2.51
298-000-704.42	Overtime - Parking Structure	0.00	0.00	165.90	0.00	100.00
298-000-715.00	Social Security	744.00	744.00	292.34	0.00	39.29
298-000-716.00	Hospitalization	1,211.00	1,211.00	0.00	0.00	0.00
298-000-718.00	Retirement	88.00	88.00	149.33	0.00	169.69
298-000-721.00	Workers Compensation	145.00	145.00	179.04	0.00	123.48
298-000-755.00	Miscellaneous Supplies	4,000.00	4,000.00	119.42	0.00	2.99
298-000-801.00	Professional Services	0.00	0.00	600.00	0.00	100.00
298-000-803.00	Service Fee	225.00	225.00	120.00	0.00	53.33
298-000-805.00	Administrative Costs	36,833.00	36,833.00	1,779.00	0.00	4.83
298-000-820.00	Contracted Services	6,400.00	6,400.00	975.00	0.00	15.23
298-000-945.00	Community Promotions	28,687.00	28,687.00	10,000.00	0.00	34.86
298-000-970.00	Capital Outlay	0.00	6,712.50	0.00	6,712.50	100.00
298-000-990.00	Debt Service	62,503.00	62,503.00	0.00	0.00	0.00
298-000-995.00	Bond Interest Paid	29,501.00	29,501.00	0.00	0.00	0.00
Total Dept 000		180,066.00	186,778.50	18,046.93	6,712.50	13.26
Dept 296-DDA Parking Ramp						
298-296-941.00	Motor Pool Equip Rental	3,000.00	3,000.00	2,951.84	0.00	98.39
Total Dept 296-DDA Parking Ramp		3,000.00	3,000.00	2,951.84	0.00	98.39
Dept 297-DDA Sidewalk						
298-297-941.00	Motor Pool Equip Rental	2,500.00	2,500.00	0.00	0.00	0.00
Total Dept 297-DDA Sidewalk		2,500.00	2,500.00	0.00	0.00	0.00
Dept 729-Community Development						
298-729-716.00	Hospitalization	0.00	0.00	382.77	0.00	100.00
298-729-717.00	Life Insurance	0.00	0.00	2.55	0.00	100.00
298-729-721.00	Workers Compensation	91.00	91.00	95.79	0.00	105.26
298-729-740.00	Operating Supplies	450.00	450.00	0.00	0.00	0.00
298-729-820.00	Contracted Services	46,500.00	46,500.00	11,875.00	0.00	25.54
298-729-850.00	Communications	1,000.00	1,000.00	153.06	0.00	15.31
298-729-941.01	Data Processing	2,646.00	2,646.00	661.50	0.00	25.00
298-729-964.00	Refund or Rebates	10,000.00	10,000.00	4,000.00	0.00	40.00
Total Dept 729-Community Development		60,687.00	60,687.00	17,170.67	0.00	28.29
<b>TOTAL Expenditures</b>		<b>246,253.00</b>	<b>252,965.50</b>	<b>38,169.44</b>	<b>6,712.50</b>	<b>17.74</b>
<b>Fund 298:</b>						
TOTAL REVENUES		222,000.00	222,000.00	250,239.71	0.00	112.72
TOTAL EXPENDITURES		246,253.00	252,965.50	38,169.44	6,712.50	17.74
NET OF REVENUES & EXPENDITURES		(24,253.00)	(30,965.50)	212,070.27	(6,712.50)	

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
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 Ave. % Fiscal Year Completed: 25.21  
 NON-GENERAL FUNDS DETAIL

GL NUMBER	DESCRIPTION	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Fund 299 - MAEDA						
Revenues						
Dept 000						
299-000-627.00	Charges for Services - Contract Revenue	653,119.00	654,256.00	163,564.00	0.00	25.00
299-000-665.00	Interest	500.00	1,012.00	0.00	0.00	0.00
Total Dept 000		653,619.00	655,268.00	163,564.00	0.00	24.96
<b>TOTAL Revenues</b>						
		<b>653,619.00</b>	<b>655,268.00</b>	<b>163,564.00</b>	<b>0.00</b>	<b>24.96</b>
Expenditures						
Dept 000						
299-000-702.00	Payroll	275,000.00	323,159.00	81,640.23	0.00	25.26
299-000-702.01	Other Fringe Benefits-taxable	0.00	0.00	2,000.00	0.00	100.00
299-000-702.04	Tourism-Employee Expense Reassign	0.00	(104,650.00)	0.00	0.00	0.00
299-000-715.00	Social Security	21,038.00	24,722.00	6,096.06	0.00	24.66
299-000-716.00	Hospitalization	56,750.00	21,989.00	(3,953.39)	0.00	(17.98)
299-000-718.00	Retirement	11,000.00	6,463.00	0.00	0.00	0.00
299-000-720.00	Unemployment	1,125.00	1,782.00	748.22	0.00	41.99
299-000-721.00	Workers Compensation	1,210.00	1,422.00	438.00	0.00	30.80
299-000-727.00	Office Supplies	3,410.00	0.00	2,107.82	0.00	100.00
299-000-740.00	Operating Supplies	2,400.00	0.00	663.85	0.00	100.00
299-000-755.00	Miscellaneous Supplies	495.00	0.00	95.37	0.00	100.00
299-000-775.00	Repair & Maintenance Supplies	3,800.00	0.00	1,740.90	0.00	100.00
299-000-801.00	Professional Services	33,330.00	0.00	(455.43)	0.00	100.00
299-000-805.00	Administrative Costs	25,200.00	0.00	874.26	0.00	100.00
299-000-810.00	Dues & Memberships	3,000.00	0.00	600.00	0.00	100.00
299-000-811.00	Taxes	0.00	0.00	1,131.05	0.00	100.00
299-000-820.00	Contracted Services	0.00	25,275.00	21,608.83	0.00	85.49
299-000-825.00	Insurance	5,050.00	0.00	10,504.37	0.00	100.00
299-000-850.00	Communications	0.00	0.00	1,482.87	0.00	100.00
299-000-860.00	Transportation & Travel	3,000.00	0.00	1,049.33	0.00	100.00
299-000-901.00	Advertising	7,800.00	0.00	2,092.98	0.00	100.00
299-000-902.00	Marketing	55,000.00	0.00	1,622.70	0.00	100.00
299-000-941.01	Data Processing	8,831.00	0.00	0.00	0.00	0.00
299-000-945.00	Community Promotions	1,200.00	0.00	3,147.80	0.00	100.00
299-000-945.01	MAEDA Projects/Fundraisers	59,400.00	0.00	9,755.47	0.00	100.00
299-000-945.02	Resource Development	15,000.00	0.00	0.00	0.00	0.00
299-000-945.03	Retail Purchases	750.00	0.00	64.13	0.00	100.00
299-000-945.04	Tourism Promotions	38,000.00	0.00	5,350.62	0.00	100.00
299-000-945.05	DREAM DOLLARS	0.00	0.00	1,031.80	0.00	100.00
299-000-958.00	Education & Training	2,550.00	0.00	829.00	0.00	100.00
299-000-969.00	Contingency	19,280.00	406.00	0.00	0.00	0.00
Total Dept 000		653,619.00	300,568.00	152,266.84	0.00	50.66
Dept 725-MAEDA-Main Street						
299-725-810.00	Dues & Memberships	0.00	300.00	0.00	0.00	0.00
Total Dept 725-MAEDA-Main Street		0.00	300.00	0.00	0.00	0.00
<b>TOTAL Expenditures</b>						
		<b>653,619.00</b>	<b>300,868.00</b>	<b>152,266.84</b>	<b>0.00</b>	<b>50.61</b>
Fund 299:						
TOTAL REVENUES		653,619.00	655,268.00	163,564.00	0.00	24.96
TOTAL EXPENDITURES		653,619.00	300,868.00	152,266.84	0.00	50.61
NET OF REVENUES & EXPENDITURES		0.00	354,400.00	11,297.16	0.00	

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 NON-GENERAL FUNDS DETAIL

GL NUMBER	DESCRIPTION	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
<b>Fund 536 - Marshall House Fund</b>						
Revenues						
Dept 000						
536-000-531.00	Federal Section 8 Grant	201,880.00	201,880.00	45,149.00	0.00	22.36
536-000-665.00	Interest	4,500.00	4,500.00	270.33	0.00	6.01
536-000-667.00	Rents	335,780.00	335,780.00	80,825.02	0.00	24.07
536-000-671.00	Miscellaneous Revenue	17,000.00	17,000.00	4,252.53	0.00	25.01
536-000-671.02	Misc. Revenue-Cable	22,500.00	22,500.00	4,860.00	0.00	21.60
Total Dept 000		581,660.00	581,660.00	135,356.88	0.00	23.27
<b>TOTAL Revenues</b>		<b>581,660.00</b>	<b>581,660.00</b>	<b>135,356.88</b>	<b>0.00</b>	<b>23.27</b>
Expenditures						
Dept 700-Marshall House						
536-700-702.00	Payroll	99,689.00	99,689.00	24,704.25	0.00	24.78
536-700-702.01	Other Fringe Benefits-taxable	23.00	23.00	0.00	0.00	0.00
536-700-703.00	Part-time Salaries	12,750.00	12,750.00	1,540.87	0.00	12.09
536-700-704.00	Overtime Salaries	4,250.00	4,250.00	(323.39)	0.00	(7.61)
536-700-715.00	Social Security	8,726.00	8,726.00	2,249.77	0.00	25.78
536-700-716.00	Hospitalization	40,379.00	40,379.00	6,000.35	0.00	14.86
536-700-717.00	Life Insurance	343.00	343.00	81.55	0.00	23.78
536-700-718.00	Retirement	13,451.00	13,451.00	3,822.28	0.00	28.42
536-700-718.01	Retiree Health Insurance	10,441.00	10,441.00	1,177.44	0.00	11.28
536-700-719.00	Hospitalization - Prescriptio	225.00	225.00	42.70	0.00	18.98
536-700-721.00	Workers Compensation	180.00	180.00	190.23	0.00	105.68
536-700-727.00	Office Supplies	1,000.00	1,000.00	824.64	0.00	82.46
536-700-727.02	Postage and Shipping	240.00	240.00	0.00	0.00	0.00
536-700-740.00	Operating Supplies	3,000.00	3,000.00	332.43	0.00	11.08
536-700-760.00	Medical Services	60.00	60.00	112.00	0.00	186.67
536-700-776.00	Building Maintenance Supplies	7,000.00	7,000.00	6,650.11	0.00	95.00
536-700-801.00	Professional Services	325.00	325.00	4,153.20	0.00	1,277.91
536-700-802.00	Management and Admin Fee	48,000.00	48,000.00	18,435.00	0.00	38.41
536-700-805.00	Administrative Costs	25,740.00	25,740.00	0.00	0.00	0.00
536-700-810.00	Dues & Memberships	650.00	650.00	260.00	0.00	40.00
536-700-820.00	Contracted Services	30,000.00	30,000.00	6,924.85	0.00	23.08
536-700-825.00	Insurance	10,143.00	10,143.00	0.00	0.00	0.00
536-700-850.00	Communications	2,000.00	2,000.00	638.75	0.00	31.94
536-700-860.00	Transportation & Travel	1,500.00	1,500.00	218.00	0.00	14.53
536-700-901.00	Advertising	800.00	800.00	157.95	0.00	19.74
536-700-921.00	Utilities - Gas	45,000.00	45,000.00	366.04	0.00	0.81
536-700-922.00	Utilities-Elec, Water, Sewer	70,000.00	70,000.00	26,059.33	0.00	37.23
536-700-923.00	Cable	24,000.00	24,000.00	4,079.40	0.00	17.00
536-700-930.00	Equipment Maintenance	1,500.00	1,500.00	0.00	0.00	0.00
536-700-931.00	Maintenance of Building	30,000.00	30,000.00	4,904.26	0.00	16.35
536-700-941.00	Motor Pool Equip Rental	1,000.00	1,000.00	0.00	0.00	0.00
536-700-941.01	Data Processing	6,219.00	6,219.00	1,554.75	0.00	25.00
536-700-958.00	Education & Training	2,500.00	2,500.00	2,538.30	0.00	101.53
536-700-968.00	Depreciation	67,773.00	67,773.00	16,080.00	0.00	23.73
536-700-970.00	Capital Outlay	25,750.00	25,750.00	3,588.67	3,588.66	27.87
536-700-970.06	Capital Outlay-Replacement Rs	104,244.00	124,078.12	11,158.78	8,675.34	15.99
Total Dept 700-Marshall House		698,901.00	718,735.12	148,522.51	12,264.00	22.37
<b>TOTAL Expenditures</b>		<b>698,901.00</b>	<b>718,735.12</b>	<b>148,522.51</b>	<b>12,264.00</b>	<b>22.37</b>
Fund 536:						
TOTAL REVENUES		581,660.00	581,660.00	135,356.88	0.00	23.27
TOTAL EXPENDITURES		698,901.00	718,735.12	148,522.51	12,264.00	22.37
NET OF REVENUES & EXPENDITURES		(117,241.00)	(137,075.12)	(13,165.63)	(12,264.00)	

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
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 NON-GENERAL FUNDS DETAIL

GL NUMBER	DESCRIPTION	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Fund 582 - Electric Fund						
Revenues						
Dept 000						
582-000-601.00	NSF Revenue	4,200.00	4,200.00	1,225.00	0.00	29.17
582-000-607.00	Charges for Services - Fees	7,700.00	7,700.00	14,295.00	0.00	185.65
582-000-626.00	Charges for Services	5,000.00	5,000.00	0.00	0.00	0.00
582-000-636.00	Residential Sales	3,945,000.00	3,945,000.00	1,028,030.86	0.00	26.06
582-000-644.00	Commercial Sales	5,095,000.00	5,095,000.00	847,937.73	0.00	16.64
582-000-645.00	Industrial Sales	3,934,000.00	3,934,000.00	1,044,122.52	0.00	26.54
582-000-646.00	Public Str. & Hwy. Lighting	56,560.00	56,560.00	13,972.29	0.00	24.70
582-000-647.00	Security & Resort Lighting	50,500.00	50,500.00	13,116.76	0.00	25.97
582-000-648.00	Sales to City Government	439,350.00	439,350.00	152,548.57	0.00	34.72
582-000-660.00	Penalties Income	70,000.00	70,000.00	14,428.44	0.00	20.61
582-000-665.00	Interest	15,000.00	15,000.00	3,700.46	0.00	24.67
582-000-667.00	Rents	6,000.00	6,000.00	5,193.00	0.00	86.55
582-000-671.00	Miscellaneous Revenue	30,000.00	30,000.00	55,428.12	0.00	184.76
582-000-692.00	INCR/DECR VALUE OF INVESTMENT	50,000.00	50,000.00	0.00	0.00	0.00
Total Dept 000		13,708,310.00	13,708,310.00	3,193,998.75	0.00	23.30
TOTAL Revenues						
		13,708,310.00	13,708,310.00	3,193,998.75	0.00	23.30
Expenditures						
Dept 000						
582-000-999.00	Transfers to Other Funds	0.00	0.00	(31.00)	0.00	100.00
Total Dept 000		0.00	0.00	(31.00)	0.00	100.00
Dept 539-Administration						
582-539-702.00	Payroll	203,265.00	203,265.00	45,735.36	0.00	22.50
582-539-702.01	Other Fringe Benefits-taxable	4,031.00	4,031.00	341.08	0.00	8.46
582-539-703.00	Part-time Salaries	1,630.00	1,630.00	0.00	0.00	0.00
582-539-704.00	Overtime Salaries	0.00	0.00	656.69	0.00	100.00
582-539-715.00	Social Security	15,983.00	15,983.00	3,504.70	0.00	21.93
582-539-716.00	Hospitalization	289,424.00	289,424.00	53,795.80	0.00	18.59
582-539-717.00	Life Insurance	2,442.00	2,442.00	535.91	0.00	21.95
582-539-718.00	Retirement	14,730.00	14,730.00	7,685.06	0.00	52.17
582-539-718.01	Retiree Health Insurance	182,794.00	182,794.00	43,319.07	0.00	23.70
582-539-719.00	Hospitalization - Prescriptio	1,500.00	1,500.00	188.50	0.00	12.57
582-539-721.00	Workers Compensation	367.00	367.00	451.96	0.00	123.15
582-539-727.00	Office Supplies	7,894.00	11,061.07	4,125.54	844.61	44.93
582-539-727.02	Postage and Shipping	16,132.00	16,132.00	2,772.40	0.00	17.19
582-539-740.00	Operating Supplies	675.00	675.00	(50.58)	0.00	(7.49)
582-539-755.00	Miscellaneous Supplies	0.00	0.00	103.58	0.00	100.00
582-539-801.00	Professional Services	50,675.00	67,942.88	48,764.95	8,741.63	84.64
582-539-803.00	Service Fee	835.00	835.00	0.00	0.00	0.00
582-539-805.00	Administrative Costs	5,000.00	5,000.00	783.16	0.00	15.66
582-539-810.00	Dues & Memberships	9,164.00	9,164.00	0.00	0.00	0.00
582-539-813.00	Energy Optimization	60,000.00	60,000.00	18,958.26	0.00	31.60
582-539-820.00	Contracted Services	5,923.00	11,923.00	281.24	0.00	2.36
582-539-825.00	Insurance	51,381.00	51,381.00	1,884.00	0.00	3.67
582-539-850.00	Communications	143.00	143.00	0.00	0.00	0.00
582-539-860.00	Transportation & Travel	2,397.00	2,397.00	2,065.07	0.00	86.15
582-539-930.00	Equipment Maintenance	675.00	675.00	0.00	0.00	0.00
582-539-941.01	Data Processing	14,729.00	14,729.00	3,682.26	0.00	25.00
582-539-956.00	Bad Debt Expense	1,000.00	1,000.00	1.26	0.00	0.13
582-539-958.00	Education & Training	2,429.00	2,429.00	1,092.50	0.00	44.98
582-539-966.00	Amortization	2,145.00	2,145.00	0.00	0.00	0.00
582-539-968.00	Depreciation	7,915.00	7,915.00	2,055.00	0.00	25.96
582-539-995.00	Bond Interest Paid	53,588.00	53,588.00	14,362.50	0.00	26.80
582-539-999.00	Transfers to Other Funds	1,021,856.00	1,021,856.00	254,916.00	0.00	24.95
Total Dept 539-Administration		2,030,722.00	2,057,156.95	512,011.27	9,586.24	25.36

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
 PERIOD ENDING 09/30/2013  
 Ave. % Fiscal Year Completed: 25.21  
 NON-GENERAL FUNDS DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL	AMENDED			
		BUDGET	BUDGET	09/30/2013	YEAR-TO-DATE	USED
Dept 543-Powerhouse						
582-543-704.00	Overtime Salaries	3,000.00	3,000.00	2,283.84	0.00	76.13
582-543-705.00	Station Labor	254,932.00	254,932.00	48,493.27	0.00	19.02
582-543-705.01	Other Fringe Benefits-taxable	15,923.00	15,923.00	4,156.80	0.00	26.11
582-543-710.01	Labor - Structure Imp. & Main	0.00	0.00	1,317.72	0.00	100.00
582-543-710.03	Labor - Diesels & Generators	0.00	0.00	890.40	0.00	100.00
582-543-710.04	Labor - Electrical Apparatus	0.00	0.00	2,451.78	0.00	100.00
582-543-710.24	Labor - Dam & Waterways	0.00	0.00	2,796.54	0.00	100.00
582-543-710.25	Labor - Hydro	0.00	0.00	329.94	0.00	100.00
582-543-715.00	Social Security	20,950.00	20,950.00	4,664.85	0.00	22.27
582-543-718.00	Retirement	45,657.00	45,657.00	9,158.80	0.00	20.06
582-543-721.00	Workers Compensation	2,447.00	2,447.00	3,015.51	0.00	123.23
582-543-727.02	Postage and Shipping	150.00	150.00	0.00	0.00	0.00
582-543-738.00	Purchase Power - MSCPA	9,958,029.00	9,958,029.00	2,421,666.12	0.00	24.32
582-543-740.00	Operating Supplies	6,000.00	6,000.00	1,410.65	0.00	23.51
582-543-741.00	Uniforms	4,589.00	4,589.00	1,096.75	0.00	23.90
582-543-750.00	Diesel Fuel - Oil	43,750.00	43,750.00	2,252.46	0.00	5.15
582-543-751.00	Diesel Fuel - Gas	38,500.00	38,500.00	1,503.67	0.00	3.91
582-543-752.00	Lubricants	3,361.00	3,361.00	50.27	0.00	1.50
582-543-761.00	Safety Supplies	2,000.00	2,000.00	6.92	0.00	0.35
582-543-776.00	Building Maintenance Supplies	2,000.00	2,000.00	0.00	0.00	0.00
582-543-777.00	Minor Tools	1,200.00	1,200.00	35.08	0.00	2.92
582-543-780.01	Maintenance - Structures & Im	6,079.00	6,079.00	198.79	0.00	3.27
582-543-780.02	Maint. - Fuel Oil Tanks	500.00	500.00	493.50	0.00	98.70
582-543-780.03	Maint.- Diesels & Generator	15,000.00	15,000.00	1.30	0.00	0.01
582-543-780.04	Maint. - Electrical Apparatus	40,000.00	40,000.00	8,425.36	0.00	21.06
582-543-780.24	Maintenance - Dam & Waterways	4,500.00	4,500.00	5,055.24	0.00	112.34
582-543-780.25	Maintenance - Hydro	3,000.00	3,000.00	206.07	0.00	6.87
582-543-801.00	Professional Services	53,555.00	69,389.75	14,156.10	6,062.89	29.14
582-543-820.00	Contracted Services	16,233.00	16,233.00	951.20	0.00	5.86
582-543-832.00	State Emission Fee	5,750.00	5,750.00	0.00	0.00	0.00
582-543-850.00	Communications	3,570.00	3,570.00	949.74	0.00	26.60
582-543-860.00	Transportation & Travel	400.00	400.00	20.00	0.00	5.00
582-543-921.00	Utilities - Gas	3,200.00	3,200.00	0.00	0.00	0.00
582-543-930.00	Equipment Maintenance	1,000.00	1,000.00	0.00	0.00	0.00
582-543-941.00	Motor Pool Equip Rental	3,500.00	3,500.00	1,380.79	0.00	39.45
582-543-941.01	Data Processing	3,624.00	3,624.00	906.00	0.00	25.00
582-543-958.00	Education & Training	2,500.00	2,500.00	0.00	0.00	0.00
582-543-968.00	Depreciation	197,610.00	197,610.00	49,050.00	0.00	24.82
Total Dept 543-Powerhouse		10,762,509.00	10,778,343.75	2,589,375.46	6,062.89	24.08

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
 PERIOD ENDING 09/30/2013  
 Ave. % Fiscal Year Completed: 25.21  
 NON-GENERAL FUNDS DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL BUDGET	AMENDED BUDGET			
Dept 544-Line Distribution						
582-544-703.00	Part-time Salaries	12,480.00	12,480.00	2,458.20	0.00	19.70
582-544-704.00	Overtime Salaries	10,000.00	10,000.00	1,172.68	0.00	11.73
582-544-704.05	Overtime - Overhead Lines	13,000.00	13,000.00	4,166.70	0.00	32.05
582-544-704.06	Overtime - Transformer & Dev	1,200.00	1,200.00	86.76	0.00	7.23
582-544-704.07	Overtime - Services	11,000.00	11,000.00	3,014.94	0.00	27.41
582-544-704.09	Overtime - St. Lights & Signs	200.00	200.00	0.00	0.00	0.00
582-544-704.12	Overtime - Meter Reading	200.00	200.00	0.00	0.00	0.00
582-544-704.13	Overtime- Christmas Decoratio	300.00	300.00	0.00	0.00	0.00
582-544-704.29	Overtime - Underground Lines	500.00	500.00	279.58	0.00	55.92
582-544-704.30	Overtime - Line Clearance	0.00	0.00	43.38	0.00	100.00
582-544-705.00	Station Labor	524,043.00	524,043.00	32,625.58	0.00	6.23
582-544-705.01	Other Fringe Benefits-taxable	28,691.00	28,691.00	5,008.38	0.00	17.46
582-544-710.05	Labor - Overhead Lines	0.00	0.00	59,341.61	0.00	100.00
582-544-710.06	Labor - Transformers & Device	0.00	0.00	221.40	0.00	100.00
582-544-710.07	Labor - Services	0.00	0.00	2,112.22	0.00	100.00
582-544-710.09	Labor - St. Lights & Signals	0.00	0.00	4,716.06	0.00	100.00
582-544-710.10	Labor - Security Lights	0.00	0.00	225.72	0.00	100.00
582-544-710.11	Labor - Brooks Fountain	0.00	0.00	2,976.40	0.00	100.00
582-544-710.12	Labor - Meter Reading	43,319.00	43,319.00	9,995.95	0.00	23.08
582-544-710.14	Labor - Meter Shop	48,949.00	48,949.00	11,294.40	0.00	23.07
582-544-710.29	Labor - Underground Lines	0.00	0.00	9,490.05	0.00	100.00
582-544-710.30	Labor - Line Clearance	0.00	0.00	5,327.77	0.00	100.00
582-544-715.00	Social Security	53,082.00	53,082.00	11,564.84	0.00	21.79
582-544-718.00	Retirement	88,197.00	88,197.00	21,583.65	0.00	24.47
582-544-721.00	Workers Compensation	7,672.00	7,672.00	9,455.98	0.00	123.25
582-544-740.00	Operating Supplies	17,056.00	21,351.00	4,103.25	0.00	19.22
582-544-741.00	Uniforms	6,928.00	6,928.00	1,455.66	0.00	21.01
582-544-760.00	Medical Services	1,719.00	1,719.00	(110.00)	0.00	(6.40)
582-544-761.00	Safety Supplies	12,000.00	12,000.00	1,893.76	0.00	15.78
582-544-776.00	Building Maintenance Supplies	0.00	0.00	46.50	0.00	100.00
582-544-777.00	Minor Tools	10,000.00	10,000.00	780.98	0.00	7.81
582-544-780.05	Maint. - Overhead Lines	26,118.00	28,792.24	5,652.87	2,419.06	28.04
582-544-780.06	Maint.- Transformers & Device	2,271.00	2,271.00	485.50	0.00	21.38
582-544-780.07	Maintenance - Services	3,854.00	3,854.00	103.71	0.00	2.69
582-544-780.08	Maintenance - Meters	42,293.00	42,293.00	2,449.41	0.00	5.79
582-544-780.09	Maintenance - St. Lights & 5l	12,317.00	12,317.00	2,814.53	0.00	22.85
582-544-780.10	Maintenance - Security Lights	2,539.00	2,539.00	65.98	0.00	2.60
582-544-780.11	Maintenance - Brooks Fountain	100.00	100.00	0.00	0.00	0.00
582-544-780.13	Maint. - Christmas Decoration	100.00	100.00	0.00	0.00	0.00
582-544-780.29	Maintenance- Underground Line	13,724.00	13,724.00	198.70	0.00	1.45
582-544-801.00	Professional Services	9,671.00	9,671.00	0.00	0.00	0.00
582-544-820.00	Contracted Services	90,000.00	158,139.04	48,458.42	7,414.16	35.33
582-544-850.00	Communications	2,134.00	2,134.00	359.49	0.00	16.85
582-544-860.00	Transportation & Travel	5,595.00	5,595.00	1,439.90	0.00	25.74
582-544-930.00	Equipment Maintenance	3,321.00	3,321.00	711.07	0.00	21.41
582-544-932.00	Vehicle Maintenance	194.00	194.00	0.00	0.00	0.00
582-544-940.00	Rentals	57,594.00	57,594.00	14,398.50	0.00	25.00
582-544-941.00	Motor Pool Equip Rental	150,000.00	150,000.00	46,593.42	0.00	31.06
582-544-941.01	Data Processing	11,952.00	11,952.00	2,988.00	0.00	25.00
582-544-958.00	Education & Training	7,733.00	7,733.00	2,505.00	3,350.00	75.71
582-544-968.00	Depreciation	304,288.00	304,288.00	74,250.00	0.00	24.40
Total Dept 544-Line Distribution		1,636,334.00	1,711,442.28	408,806.90	13,183.22	24.66
Dept 900-Capital Outlay Control						
582-900-970.00	Capital Outlay	850,500.00	980,024.84	99,157.34	370,336.51	47.91
Total Dept 900-Capital Outlay Control		850,500.00	980,024.84	99,157.34	370,336.51	47.91
TOTAL Expenditures		15,280,065.00	15,526,967.82	3,609,319.97	399,168.86	25.82
Fund 582:						
TOTAL REVENUES		13,708,310.00	13,708,310.00	3,193,998.75	0.00	23.30
TOTAL EXPENDITURES		15,280,065.00	15,526,967.82	3,609,319.97	399,168.86	25.82
NET OF REVENUES & EXPENDITURES		(1,571,755.00)	(1,818,657.82)	(415,321.22)	(399,168.86)	

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
 PERIOD ENDING 09/30/2013  
 Ave. % Fiscal Year Completed: 25.21  
 NON-GENERAL FUNDS DETAIL

GL NUMBER	DESCRIPTION	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
<b>Fund 588 - DART Fund</b>						
<b>Revenues</b>						
Dept 000						
588-000-402.00	Current Property Taxes	95,645.00	95,645.00	94,536.57	0.00	98.84
588-000-420.00	Delinquent Personal Prop Tax	100.00	100.00	0.00	0.00	0.00
588-000-445.00	Penalties & Int. on Taxes	350.00	350.00	0.00	0.00	0.00
588-000-529.01	DART RTAP	3,000.00	3,000.00	0.00	0.00	0.00
588-000-530.00	Federal Section 5311 Grant	59,648.00	59,648.00	42,479.24	0.00	71.22
588-000-570.00	State Operating Assistance	143,447.00	143,447.00	37,761.00	0.00	26.32
588-000-610.00	Passenger Fares	56,000.00	56,000.00	11,760.91	0.00	21.00
588-000-665.00	Interest	1,000.00	1,000.00	44.31	0.00	4.43
588-000-671.00	Miscellaneous Revenue	500.00	500.00	5,259.00	0.00	1,051.80
Total Dept 000		359,690.00	359,690.00	191,841.03	0.00	53.34
<b>TOTAL Revenues</b>		<b>359,690.00</b>	<b>359,690.00</b>	<b>191,841.03</b>	<b>0.00</b>	<b>53.34</b>
<b>Expenditures</b>						
Dept 538-DART						
588-538-702.00	Payroll	96,991.00	96,991.00	22,623.29	0.00	23.33
588-538-702.01	Other Fringe Benefits-taxable	3,854.00	3,854.00	0.00	0.00	0.00
588-538-703.00	Part-time Salaries	96,918.00	96,918.00	18,526.45	0.00	19.12
588-538-704.00	Overtime Salaries	6,069.00	6,069.00	1,108.70	0.00	18.27
588-538-715.00	Social Security	15,703.00	15,703.00	3,174.33	0.00	20.21
588-538-716.00	Hospitalization	39,909.00	39,909.00	8,906.02	0.00	22.32
588-538-717.00	Life Insurance	178.00	178.00	44.21	0.00	24.84
588-538-718.00	Retirement	9,563.00	9,563.00	3,702.39	0.00	38.72
588-538-718.01	Retiree Health Insurance	8,347.00	8,347.00	2,745.96	0.00	32.90
588-538-721.00	Workers Compensation	3,637.00	3,637.00	3,834.88	0.00	105.44
588-538-727.00	Office Supplies	250.00	250.00	5.49	0.00	2.20
588-538-740.00	Operating Supplies	1,200.00	1,200.00	0.00	0.00	0.00
588-538-755.00	Miscellaneous Supplies	0.00	0.00	55.33	0.00	100.00
588-538-757.00	Fuels & Lubricants	33,000.00	33,000.00	4,800.54	0.00	14.55
588-538-760.00	Medical Services	1,200.00	1,200.00	666.82	0.00	55.57
588-538-801.00	Professional Services	1,500.00	1,500.00	742.00	0.00	49.47
588-538-805.00	Administrative Costs	22,000.00	22,000.00	5,296.67	0.00	24.08
588-538-810.00	Dues & Memberships	700.00	700.00	0.00	0.00	0.00
588-538-825.00	Insurance	4,465.00	4,465.00	0.00	0.00	0.00
588-538-850.00	Communications	600.00	600.00	155.17	0.00	25.86
588-538-901.00	Advertising	800.00	800.00	187.80	0.00	23.48
588-538-930.00	Equipment Maintenance	500.00	500.00	0.00	0.00	0.00
588-538-932.00	Vehicle Maintenance	8,000.00	8,000.00	2,327.42	0.00	29.09
588-538-933.00	Tires	4,000.00	4,000.00	1,488.60	0.00	37.22
588-538-940.00	Rentals	9,256.00	9,256.00	2,314.00	0.00	25.00
588-538-941.00	Motor Pool Equip Rental	700.00	700.00	0.00	0.00	0.00
588-538-941.01	Data Processing	2,712.00	2,712.00	678.00	0.00	25.00
588-538-958.00	Education & Training	3,000.00	3,000.00	0.00	0.00	0.00
588-538-968.00	Depreciation	42,742.00	42,742.00	10,695.00	0.00	25.02
Total Dept 538-DART		417,794.00	417,794.00	94,079.07	0.00	22.52
<b>TOTAL Expenditures</b>		<b>417,794.00</b>	<b>417,794.00</b>	<b>94,079.07</b>	<b>0.00</b>	<b>22.52</b>
<b>Fund 588:</b>						
<b>TOTAL REVENUES</b>		<b>359,690.00</b>	<b>359,690.00</b>	<b>191,841.03</b>	<b>0.00</b>	<b>53.34</b>
<b>TOTAL EXPENDITURES</b>		<b>417,794.00</b>	<b>417,794.00</b>	<b>94,079.07</b>	<b>0.00</b>	<b>22.52</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>		<b>(58,104.00)</b>	<b>(58,104.00)</b>	<b>97,761.96</b>	<b>0.00</b>	

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
 PERIOD ENDING 09/30/2013  
 Ave. % Fiscal Year Completed: 25.21  
 NON-GENERAL FUNDS DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET			
<b>Fund 590 - Wastewater Fund</b>						
<b>Revenues</b>						
<b>Dept 000</b>						
590-000-636.00	Residential Sales	950,000.00	950,000.00	226,433.77	0.00	23.84
590-000-644.00	Commercial Sales	480,000.00	480,000.00	122,034.59	0.00	25.42
590-000-645.00	Industrial Sales	96,000.00	96,000.00	18,541.16	0.00	19.31
590-000-648.00	Sales to City Government	40,000.00	40,000.00	12,120.43	0.00	30.30
590-000-660.00	Penalties Income	12,000.00	12,000.00	3,443.82	0.00	28.70
590-000-665.00	Interest	4,000.00	4,000.00	1,018.85	0.00	25.47
590-000-671.00	Miscellaneous Revenue	3,000.00	3,000.00	3,075.00	0.00	102.50
590-000-671.01	Connection Fees	2,500.00	2,500.00	2,320.00	0.00	92.80
Total Dept 000		1,587,500.00	1,587,500.00	388,987.62	0.00	24.50
<b>TOTAL Revenues</b>		<b>1,587,500.00</b>	<b>1,587,500.00</b>	<b>388,987.62</b>	<b>0.00</b>	<b>24.50</b>
<b>Expenditures</b>						
<b>Dept 539-Administration</b>						
590-539-702.00	Payroll	108,312.00	108,312.00	24,604.78	0.00	22.72
590-539-702.01	Other Fringe Benefits-taxable	2,122.00	2,122.00	113.65	0.00	5.36
590-539-704.00	Overtime Salaries	0.00	0.00	328.48	0.00	100.00
590-539-715.00	Social Security	8,448.00	8,448.00	1,865.44	0.00	22.08
590-539-716.00	Hospitalization	95,452.00	95,452.00	22,082.94	0.00	23.14
590-539-717.00	Life Insurance	894.00	894.00	204.81	0.00	22.91
590-539-718.00	Retirement	33,073.00	33,073.00	3,981.42	0.00	12.04
590-539-718.01	Retiree Health Insurance	25,571.00	25,571.00	6,472.29	0.00	25.31
590-539-721.00	Workers Compensation	269.00	269.00	282.94	0.00	105.18
590-539-727.00	Office Supplies	3,500.00	5,083.54	2,102.72	422.30	49.67
590-539-727.02	Postage and Shipping	6,200.00	6,200.00	972.00	0.00	15.68
590-539-760.00	Medical Services	200.00	200.00	19.78	0.00	9.89
590-539-801.00	Professional Services	4,500.00	4,625.00	2,255.95	0.00	48.78
590-539-803.00	Service Fee	457.00	457.00	142.50	0.00	31.18
590-539-805.00	Administrative Costs	1,000.00	1,000.00	159.41	0.00	15.94
590-539-810.00	Dues & Memberships	1,000.00	1,000.00	0.00	0.00	0.00
590-539-820.00	Contracted Services	2,500.00	2,500.00	1,830.62	650.00	99.22
590-539-825.00	Insurance	24,806.00	24,806.00	320.00	0.00	1.29
590-539-850.00	Communications	300.00	300.00	66.00	0.00	22.00
590-539-860.00	Transportation & Travel	500.00	500.00	244.27	0.00	48.85
590-539-930.00	Equipment Maintenance	300.00	300.00	0.00	0.00	0.00
590-539-941.01	Data Processing	7,481.00	7,481.00	1,870.26	0.00	25.00
590-539-956.00	Bad Debt Expense	500.00	500.00	0.00	0.00	0.00
590-539-958.00	Education & Training	3,500.00	3,500.00	142.50	0.00	4.07
590-539-966.00	Amortization	12,000.00	12,000.00	0.00	0.00	0.00
590-539-968.00	Depreciation	2,367.00	2,367.00	750.00	0.00	31.69
590-539-995.00	Bond Interest Paid	117,513.00	117,513.00	0.00	0.00	0.00
590-539-999.00	Transfers to Other Funds	46,228.00	46,228.00	12,014.00	0.00	25.99
Total Dept 539-Administration		508,993.00	510,701.54	82,826.76	1,072.30	16.43

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
 PERIOD ENDING 09/30/2013  
 Ave. % Fiscal Year Completed: 25.21  
 NON-GENERAL FUNDS DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL BUDGET	AMENDED BUDGET			
Dept 545-Operations						
590-545-703.00	Part-time Salaries	0.00	0.00	1,278.00	0.00	100.00
590-545-704.00	Overtime Salaries	11,377.00	11,377.00	2,063.17	0.00	18.13
590-545-705.00	Station Labor	203,606.00	203,606.00	49,272.40	0.00	24.20
590-545-705.01	Other Fringe Benefits-taxable	3,730.00	3,730.00	187.54	0.00	5.03
590-545-710.12	Labor - Meter Reading	21,659.00	21,659.00	4,998.23	0.00	23.08
590-545-715.00	Social Security	18,388.00	18,388.00	4,325.25	0.00	23.52
590-545-718.00	Retirement	27,849.00	27,849.00	8,598.90	0.00	30.88
590-545-721.00	Workers Compensation	2,202.00	2,202.00	2,713.82	0.00	123.24
590-545-740.00	Operating Supplies	15,000.00	15,000.00	3,914.95	7,157.92	73.82
590-545-741.00	Uniforms	2,500.00	2,500.00	555.97	0.00	22.24
590-545-755.00	Miscellaneous Supplles	500.00	500.00	28.00	0.00	5.60
590-545-761.00	Safety Supplies	500.00	500.00	13.84	0.00	2.77
590-545-777.00	Minor Tools	500.00	500.00	483.55	0.00	96.71
590-545-780.01	Maintenance - Structures & Im	2,000.00	2,000.00	932.42	0.00	46.62
590-545-780.15	Maintenance - Plant Equipment	12,000.00	12,000.00	2,802.73	0.00	23.36
590-545-780.16	Maintenance - Lift Stations	9,000.00	9,000.00	7,869.03	(1,757.50)	67.91
590-545-780.23	Maintenance - Sewer Lines	10,000.00	10,000.00	167.76	0.00	1.68
590-545-780.30	MAINT - SCADA	2,000.00	2,000.00	0.00	0.00	0.00
590-545-790.00	Chemical Cost	75,000.00	75,000.00	15,377.34	0.00	20.50
590-545-803.00	Service Fee	13,000.00	13,000.00	0.00	0.00	0.00
590-545-820.00	Contracted Services	75,000.00	75,000.00	3,750.81	65,000.00	91.67
590-545-850.00	Communications	15,000.00	15,000.00	1,371.75	0.00	9.15
590-545-860.00	Transportation & Travel	300.00	300.00	0.00	0.00	0.00
590-545-921.00	Utilities - Gas	6,500.00	6,500.00	76.90	0.00	1.18
590-545-922.00	Utilities-Elec, Water, Sewer	132,000.00	132,000.00	77,970.95	0.00	59.07
590-545-930.00	Equipment Maintenance	5,000.00	5,000.00	536.42	0.00	10.73
590-545-941.00	Motor Pool Equip Rental	25,000.00	25,000.00	4,302.49	0.00	17.21
590-545-941.01	Data Processing	4,760.00	4,760.00	1,190.01	0.00	25.00
590-545-958.00	Education & Training	5,000.00	5,000.00	0.00	0.00	0.00
590-545-968.00	Depreciation	285,168.00	285,168.00	71,040.00	0.00	24.91
Total Dept 545-Operations		984,539.00	984,539.00	265,822.23	70,400.42	34.15
Dept 900-Capital Outlay Control						
590-900-970.00	Capital Outlay	345,500.00	1,408,002.29	344,463.27	426,706.52	54.77
Total Dept 900-Capital Outlay Control		345,500.00	1,408,002.29	344,463.27	426,706.52	54.77
TOTAL Expenditures		1,839,032.00	2,903,242.83	693,112.26	498,179.24	41.03
Fund 590:						
TOTAL REVENUES		1,587,500.00	1,587,500.00	388,987.62	0.00	24.50
TOTAL EXPENDITURES		1,839,032.00	2,903,242.83	693,112.26	498,179.24	41.03
NET OF REVENUES & EXPENDITURES		(251,532.00)	(1,315,742.83)	(304,124.64)	(498,179.24)	

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
 PERIOD ENDING 09/30/2013  
 Ave. % Fiscal Year Completed: 25.21  
 NON-GENERAL FUNDS DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL BUDGET	AMENDED BUDGET			
<b>Fund 591 - Water Fund</b>						
Revenues						
Dept 000						
591-000-540.00	State Grants	1,000.00	1,000.00	0.00	0.00	0.00
591-000-621.00	Private Fire Protection	5,000.00	5,000.00	1,289.86	0.00	25.80
591-000-636.00	Residential Sales	945,000.00	945,000.00	246,468.58	0.00	26.08
591-000-644.00	Commercial Sales	446,000.00	446,000.00	122,715.98	0.00	27.51
591-000-645.00	Industrial Sales	100,000.00	100,000.00	23,175.14	0.00	23.18
591-000-648.00	Sales to City Government	80,000.00	80,000.00	18,032.64	0.00	22.54
591-000-660.00	Penalties Income	11,500.00	11,500.00	3,412.59	0.00	29.67
591-000-665.00	Interest	4,900.00	4,900.00	904.66	0.00	18.46
591-000-671.00	Miscellaneous Revenue	7,500.00	7,500.00	3,261.52	0.00	43.49
591-000-671.01	Connection Fees	1,000.00	1,000.00	1,680.00	0.00	168.00
Total Dept 000		1,601,900.00	1,601,900.00	420,940.97	0.00	26.28
<b>TOTAL Revenues</b>						
		1,601,900.00	1,601,900.00	420,940.97	0.00	26.28
Expenditures						
Dept 539-Administration						
591-539-702.00	Payroll	109,737.00	109,737.00	24,932.42	0.00	22.72
591-539-702.01	Other Fringe Benefits-taxable	3,072.00	3,072.00	113.68	0.00	3.70
591-539-704.00	Overtime Salaries	0.00	0.00	328.30	0.00	100.00
591-539-715.00	Social Security	8,630.00	8,630.00	1,891.78	0.00	21.92
591-539-716.00	Hospitalization	97,555.00	97,555.00	20,022.90	0.00	20.52
591-539-717.00	Life Insurance	790.00	790.00	183.60	0.00	23.24
591-539-718.00	Retirement	15,399.00	15,399.00	4,035.82	0.00	26.21
591-539-718.01	Retiree Health Insurance	50,792.00	50,792.00	12,193.32	0.00	24.01
591-539-719.00	Hospitalization - Prescriptio	300.00	300.00	0.00	0.00	0.00
591-539-721.00	Workers Compensation	299.00	299.00	314.83	0.00	105.29
591-539-727.00	Office Supplies	3,500.00	5,083.55	2,032.20	422.31	48.28
591-539-727.02	Postage and Shipping	5,500.00	5,500.00	1,013.16	0.00	18.42
591-539-740.00	Operating Supplies	200.00	200.00	0.00	0.00	0.00
591-539-760.00	Medical Services	70.00	70.00	81.00	0.00	115.71
591-539-801.00	Professional Services	4,500.00	4,625.00	2,255.95	0.00	48.78
591-539-803.00	Service Fee	1,500.00	1,500.00	100.00	0.00	6.67
591-539-805.00	Administrative Costs	1,750.00	1,750.00	169.69	0.00	9.70
591-539-810.00	Dues & Memberships	920.00	920.00	0.00	0.00	0.00
591-539-820.00	Contracted Services	2,500.00	2,630.00	1,830.62	650.00	94.32
591-539-825.00	Insurance	7,497.00	7,497.00	0.00	0.00	0.00
591-539-850.00	Communications	1,200.00	1,200.00	316.28	0.00	26.36
591-539-860.00	Transportation & Travel	400.00	400.00	243.67	0.00	60.92
591-539-901.00	Advertising	200.00	200.00	0.00	0.00	0.00
591-539-930.00	Equipment Maintenance	200.00	200.00	0.00	0.00	0.00
591-539-941.01	Data Processing	5,049.00	5,049.00	1,262.25	0.00	25.00
591-539-956.00	Bad Debt Expense	500.00	500.00	0.00	0.00	0.00
591-539-958.00	Education & Training	1,300.00	1,300.00	112.50	0.00	8.65
591-539-966.00	Amortization	24,368.00	24,368.00	0.00	0.00	0.00
591-539-995.00	Bond Interest Paid	189,600.00	189,600.00	0.00	0.00	0.00
591-539-999.00	Transfers to Other Funds	67,899.00	67,899.00	15,921.62	0.00	23.45
Total Dept 539-Administration		605,227.00	607,065.55	89,355.59	1,072.31	14.90

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
 PERIOD ENDING 09/30/2013  
 Ave. % Fiscal Year Completed: 25.21  
 NON-GENERAL FUNDS DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL BUDGET	AMENDED BUDGET			
Dept 544-Line Distribution						
591-544-704.00	Overtime Salaries	4,760.00	4,760.00	191.85	0.00	4.03
591-544-704.07	Overtime - Services	0.00	0.00	554.97	0.00	100.00
591-544-704.22	Overtime - Towers	0.00	0.00	70.53	0.00	100.00
591-544-704.27	Overtime - Mains	0.00	0.00	302.20	0.00	100.00
591-544-705.00	Station Labor	129,252.00	129,252.00	14,844.55	0.00	11.48
591-544-705.01	Other Fringe Benefits-taxable	13,325.00	13,325.00	3,066.54	0.00	23.01
591-544-710.07	Labor - Services	0.00	0.00	4,517.52	0.00	100.00
591-544-710.08	Labor - Meters	0.00	0.00	3,422.83	0.00	100.00
591-544-710.12	Labor - Meter Reading	21,659.00	21,659.00	4,997.82	0.00	23.08
591-544-710.20	Labor - Hydrants	0.00	0.00	1,323.05	0.00	100.00
591-544-710.22	Labor - Towers	0.00	0.00	42.55	0.00	100.00
591-544-710.27	Labor - Mains	0.00	0.00	4,799.66	0.00	100.00
591-544-715.00	Social Security	12,928.00	12,928.00	2,814.12	0.00	21.77
591-544-718.00	Retirement	28,395.00	28,395.00	5,760.63	0.00	20.29
591-544-719.00	Hospitalization - Prescriptio	100.00	100.00	0.00	0.00	0.00
591-544-721.00	Workers Compensation	2,537.00	2,537.00	2,674.85	0.00	105.43
591-544-740.00	Operating Supplies	5,000.00	5,000.00	299.27	0.00	5.99
591-544-741.00	Uniforms	1,300.00	1,300.00	228.20	0.00	17.55
591-544-757.00	Fuels & Lubricants	0.00	0.00	9.49	0.00	100.00
591-544-761.00	Safety Supplies	500.00	500.00	0.00	0.00	0.00
591-544-777.00	Minor Tools	400.00	400.00	11.79	0.00	2.95
591-544-780.00	Equipment Maintenance Supplie	300.00	300.00	0.00	0.00	0.00
591-544-780.07	Maintenance - Services	4,000.00	4,000.00	505.87	0.00	12.65
591-544-780.20	Maintenance - Hydrants	5,000.00	5,000.00	4,647.88	0.00	92.96
591-544-780.21	Maintenance - Meters	15,000.00	15,000.00	3,564.00	0.00	23.76
591-544-780.22	Maintenance - Towers	5,500.00	5,500.00	1,380.00	0.00	25.09
591-544-780.27	Maintenance - Mains	10,000.00	10,000.00	730.92	0.00	7.31
591-544-810.00	Dues & Memberships	500.00	500.00	729.00	0.00	145.80
591-544-820.00	Contracted Services	4,000.00	4,000.00	44.52	0.00	1.11
591-544-850.00	Communications	500.00	500.00	28.23	0.00	5.65
591-544-860.00	Transportation & Travel	100.00	100.00	0.00	0.00	0.00
591-544-901.00	Advertising	50.00	50.00	0.00	0.00	0.00
591-544-922.00	Utilities-Elec, Water, Sewer	2,100.00	2,100.00	169.60	0.00	8.08
591-544-930.00	Equipment Maintenance	500.00	500.00	343.57	0.00	68.71
591-544-940.00	Rentals	5,142.00	5,142.00	1,285.50	0.00	25.00
591-544-941.00	Motor Pool Equip Rental	30,000.00	30,000.00	7,889.73	0.00	26.30
591-544-941.01	Data Processing	7,069.00	7,069.00	1,767.24	0.00	25.00
591-544-958.00	Education & Training	1,500.00	1,500.00	0.00	0.00	0.00
591-544-968.00	Depreciation	272,849.00	272,849.00	68,100.00	0.00	24.96
Total Dept 544-Line Distribution		584,266.00	584,266.00	141,118.48	0.00	24.15

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
 PERIOD ENDING 09/30/2013  
 Ave. % Fiscal Year Completed: 25.21  
 NON-GENERAL FUNDS DETAIL

GL NUMBER	DESCRIPTION	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Dept 546-Production						
591-546-704.00	Overtime Salaries	1,411.00	1,411.00	734.10	0.00	52.03
591-546-705.00	Station Labor	48,907.00	48,907.00	12,617.36	0.00	25.80
591-546-705.01	Other Fringe Benefits-taxable	1,467.00	1,467.00	0.00	0.00	0.00
591-546-715.00	Social Security	3,962.00	3,962.00	940.54	0.00	23.74
591-546-718.00	Retirement	7,197.00	7,197.00	1,066.52	0.00	14.82
591-546-721.00	Workers Compensation	846.00	846.00	891.61	0.00	105.39
591-546-740.00	Operating Supplies	4,000.00	4,000.00	707.88	0.00	17.70
591-546-741.00	Unifoms	300.00	300.00	61.60	0.00	20.53
591-546-761.00	Safety Supplies	100.00	100.00	0.00	0.00	0.00
591-546-776.00	Building Maintenance Supplies	500.00	500.00	22.21	0.00	4.44
591-546-777.00	Minor Tools	150.00	150.00	0.00	0.00	0.00
591-546-780.01	Maintenance - Structures & Im	400.00	400.00	12.60	0.00	3.15
591-546-780.15	Maintenance - Plant Equipment	4,000.00	4,000.00	1,348.73	0.01	33.72
591-546-780.17	Maintenance - Pumps	1,000.00	1,000.00	575.00	0.00	57.50
591-546-780.18	Maintenance - Wells	18,000.00	18,000.00	110.00	0.00	0.61
591-546-780.19	Maintenance - Purification Eq	1,000.00	1,000.00	17.75	0.00	1.78
591-546-780.30	MAINT - SCADA	1,000.00	1,000.00	71.36	0.00	7.14
591-546-790.00	Chemical Cost	35,000.00	35,000.00	5,172.84	0.00	14.78
591-546-801.00	Professional Services	2,000.00	2,000.00	0.00	0.00	0.00
591-546-820.00	Contracted Services	1,000.00	1,000.00	71.40	0.00	7.14
591-546-833.00	State fees	3,500.00	3,500.00	0.00	0.00	0.00
591-546-850.00	Communications	1,600.00	1,600.00	603.64	0.00	37.73
591-546-922.00	Utilities-Elec, Water, Sewer	38,000.00	38,000.00	9,605.48	0.00	25.28
591-546-930.00	Equipment Maintenance	150.00	150.00	0.00	0.00	0.00
591-546-958.00	Education & Training	300.00	300.00	0.00	0.00	0.00
591-546-968.00	Depreciation	4,445.00	4,445.00	1,200.00	0.00	27.00
Total Dept 546-Production		180,235.00	180,235.00	35,830.62	0.01	19.88
Dept 900-Capital Outlay Control						
591-900-970.00	Capital Outlay	25,765.00	330,160.99	219,767.95	128,254.40	105.41
Total Dept 900-Capital Outlay Control		25,765.00	330,160.99	219,767.95	128,254.40	105.41
TOTAL Expenditures		1,395,493.00	1,701,727.54	486,072.64	129,326.72	36.16
Fund 591:						
TOTAL REVENUES		1,601,900.00	1,601,900.00	420,940.97	0.00	26.28
TOTAL EXPENDITURES		1,395,493.00	1,701,727.54	486,072.64	129,326.72	36.16
NET OF REVENUES & EXPENDITURES		206,407.00	(99,827.54)	(65,131.67)	(129,326.72)	

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
 PERIOD ENDING 09/30/2013  
 Ave. % Fiscal Year Completed: 25.21  
 NON-GENERAL FUNDS DETAIL

GL NUMBER	DESCRIPTION	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Fund 636 - Data Processing						
<b>Revenues</b>						
Dept 000						
636-000-626.00	Charges for Services	145,178.00	145,178.00	36,092.76	0.00	24.86
636-000-665.00	Interest	2,200.00	2,200.00	100.70	0.00	4.58
Total Dept 000		147,378.00	147,378.00	36,193.46	0.00	24.56
<b>TOTAL Revenues</b>		<b>147,378.00</b>	<b>147,378.00</b>	<b>36,193.46</b>	<b>0.00</b>	<b>24.56</b>
<b>Expenditures</b>						
Dept 539-Administration						
636-539-702.00	Payroll	8,660.00	8,660.00	1,998.64	0.00	23.08
636-539-702.01	Other Fringe Benefits-taxable	300.00	300.00	0.00	0.00	0.00
636-539-715.00	Social Security	685.00	685.00	139.93	0.00	20.43
636-539-716.00	Hospitalization	3,427.00	3,427.00	619.32	0.00	18.07
636-539-717.00	Life Insurance	33.00	33.00	8.13	0.00	24.64
636-539-718.00	Retirement	2,066.00	2,066.00	330.59	0.00	16.00
636-539-721.00	Workers Compensation	81.00	81.00	16.43	0.00	20.28
636-539-727.00	Office Supplies	5,000.00	5,000.00	0.00	0.00	0.00
636-539-728.00	Equipment & Supplies	5,000.00	5,000.00	10,750.87	0.00	215.02
636-539-740.00	Operating Supplies	5,000.00	5,000.00	2,598.00	0.00	51.96
636-539-801.00	Professional Services	35,000.00	35,000.00	11,000.00	0.00	31.43
636-539-820.00	Contracted Services	9,500.00	9,500.00	2,613.99	0.00	27.52
636-539-930.00	Equipment Maintenance	600.00	600.00	289.00	0.00	48.17
636-539-968.00	Depreciation	16,044.00	16,044.00	4,020.00	0.00	25.06
636-539-970.00	Capital Outlay	73,876.00	93,564.50	46,052.60	19,097.00	69.63
Total Dept 539-Administration		165,272.00	184,960.50	80,437.50	19,097.00	53.81
<b>TOTAL Expenditures</b>		<b>165,272.00</b>	<b>184,960.50</b>	<b>80,437.50</b>	<b>19,097.00</b>	<b>53.81</b>
Fund 636:						
<b>TOTAL REVENUES</b>		<b>147,378.00</b>	<b>147,378.00</b>	<b>36,193.46</b>	<b>0.00</b>	<b>24.56</b>
<b>TOTAL EXPENDITURES</b>		<b>165,272.00</b>	<b>184,960.50</b>	<b>80,437.50</b>	<b>19,097.00</b>	<b>53.81</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>		<b>(17,894.00)</b>	<b>(37,582.50)</b>	<b>(44,244.04)</b>	<b>(19,097.00)</b>	<b>168.54</b>

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
 PERIOD ENDING 09/30/2013  
 Ave. % Fiscal Year Completed: 25.21  
 NON-GENERAL FUNDS DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET			
<b>Fund 661 - Motor Pool Fund</b>						
<b>Revenues</b>						
Dept 000						
661-000-583.00	Contributions-Hwys & Streets	44,000.00	44,000.00	0.00	0.00	0.00
661-000-588.00	Contributions from Local Unit	5,000.00	5,000.00	1,247.95	0.00	24.96
661-000-589.00	Contributions from School	13,000.00	13,000.00	1,243.24	0.00	9.56
661-000-642.00	Charges for Services - Sales	0.00	0.00	128.50	0.00	100.00
661-000-665.00	Interest	7,800.00	7,800.00	390.70	0.00	5.01
661-000-667.00	Rents	668,250.00	668,250.00	155,871.85	0.00	23.33
661-000-671.00	Miscellaneous Revenue	0.00	0.00	214.80	0.00	100.00
661-000-681.00	Sales of Fixed Assets	7,500.00	7,500.00	15,805.98	0.00	210.75
Total Dept 000		745,550.00	745,550.00	174,903.02	0.00	23.46
<b>TOTAL Revenues</b>		<b>745,550.00</b>	<b>745,550.00</b>	<b>174,903.02</b>	<b>0.00</b>	<b>23.46</b>
<b>Expenditures</b>						
Dept 898-Municipal Garage						
661-898-702.00	Payroll	53,347.00	53,347.00	12,131.22	0.00	22.74
661-898-702.01	Other Fringe Benefits-taxable	1,700.00	1,700.00	0.00	0.00	0.00
661-898-704.00	Overtime Salaries	1,129.00	1,129.00	408.96	0.00	36.22
661-898-715.00	Social Security	4,297.00	4,297.00	933.40	0.00	21.72
661-898-716.00	Hospitalization	8,624.00	8,624.00	3,807.83	0.00	44.15
661-898-717.00	Life Insurance	80.00	80.00	24.75	0.00	30.94
661-898-718.00	Retirement	10,815.00	10,815.00	2,036.38	0.00	18.83
661-898-718.01	Retiree Health Insurance	5,217.00	5,217.00	1,177.44	0.00	22.57
661-898-721.00	Workers Compensation	519.00	519.00	546.81	0.00	105.36
661-898-740.00	Operating Supplies	5,000.00	5,000.00	1,802.32	0.00	36.05
661-898-741.00	Uniforms	900.00	900.00	137.90	0.00	15.32
661-898-757.00	Fuels & Lubricants	140,000.00	140,000.00	28,996.16	0.00	20.71
661-898-760.00	Medical Services	200.00	200.00	0.00	0.00	0.00
661-898-761.00	Safety Supplies	200.00	200.00	0.00	0.00	0.00
661-898-776.00	Building Maintenance Supplies	7,000.00	7,000.00	3,875.60	0.00	55.37
661-898-777.00	Minor Tools	1,000.00	1,000.00	200.74	0.00	20.07
661-898-780.00	Equipment Maintenance Supplies	53,000.00	53,000.00	12,345.24	(13,392.50)	(1.98)
661-898-820.00	Contracted Services	5,000.00	5,000.00	1,459.27	0.00	29.19
661-898-825.00	Insurance	30,200.00	30,200.00	0.00	0.00	0.00
661-898-850.00	Communications	0.00	0.00	169.10	0.00	100.00
661-898-921.00	Utilities - Gas	16,500.00	16,500.00	167.50	0.00	1.02
661-898-922.00	Utilities-Elec, Water, Sewer	18,500.00	18,500.00	3,460.42	0.00	18.70
661-898-930.00	Equipment Maintenance	65,000.00	90,075.04	7,791.78	25,075.04	36.49
661-898-931.00	Maintenance of Building	0.00	0.00	746.64	0.00	100.00
661-898-941.01	Data Processing	2,703.00	2,703.00	675.75	0.00	25.00
661-898-958.00	Education & Training	1,000.00	1,000.00	0.00	0.00	0.00
661-898-968.00	Depreciation	302,410.00	302,410.00	74,520.00	0.00	24.64
661-898-970.00	Capital Outlay	122,500.00	122,500.00	12,320.20	46,386.00	47.92
661-898-990.00	Debt Service	110,353.00	110,353.00	0.00	0.00	0.00
661-898-995.00	Bond Interest Paid	13,321.00	13,321.00	0.00	0.00	0.00
Total Dept 898-Municipal Garage		980,515.00	1,005,590.04	169,735.41	58,068.54	22.65
<b>TOTAL Expenditures</b>		<b>980,515.00</b>	<b>1,005,590.04</b>	<b>169,735.41</b>	<b>58,068.54</b>	<b>22.65</b>
<b>Fund 661:</b>						
TOTAL REVENUES		745,550.00	745,550.00	174,903.02	0.00	23.46
TOTAL EXPENDITURES		980,515.00	1,005,590.04	169,735.41	58,068.54	22.65
NET OF REVENUES & EXPENDITURES		(234,965.00)	(260,040.04)	5,167.61	(58,068.54)	

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
 PERIOD ENDING 09/30/2013  
 Ave. % Fiscal Year Completed: 25.21  
 NON-GENERAL FUNDS DETAIL

GL NUMBER	DESCRIPTION	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Fund 678 - Safety						
Revenues						
Dept 000						
678-000-665.00	Interest	400.00	400.00	16.67	0.00	4.17
Total Dept 000		400.00	400.00	16.67	0.00	4.17
TOTAL Revenues		400.00	400.00	16.67	0.00	4.17
Expenditures						
Dept 539-Administration						
678-539-717.00	Life Insurance	0.00	0.00	3.16	0.00	100.00
678-539-727.00	Office Supplies	100.00	100.00	0.00	0.00	0.00
678-539-740.00	Operating Supplies	1,600.00	1,600.00	0.00	0.00	0.00
678-539-860.00	Transportation & Travel	100.00	100.00	0.00	0.00	0.00
678-539-930.00	Equipment Maintenance	600.00	600.00	0.00	0.00	0.00
678-539-941.01	Data Processing	0.00	0.00	28.60	0.00	100.00
678-539-958.00	Education & Training	1,000.00	1,000.00	0.00	0.00	0.00
Total Dept 539-Administration		3,400.00	3,400.00	31.76	0.00	0.93
TOTAL Expenditures		3,400.00	3,400.00	31.76	0.00	0.93
Fund 678:						
TOTAL REVENUES		400.00	400.00	16.67	0.00	4.17
TOTAL EXPENDITURES		3,400.00	3,400.00	31.76	0.00	0.93
NET OF REVENUES & EXPENDITURES		(3,000.00)	(3,000.00)	(15.09)	0.00	

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
 PERIOD ENDING 09/30/2013  
 Ave. % Fiscal Year Completed: 25.21  
**NON-GENERAL FUNDS DETAIL**

GL NUMBER	DESCRIPTION	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 09/30/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
<b>Fund 792 - Special Projects Fund</b>						
<b>Revenues</b>						
Dept 000						
792-000-665.00	Interest	0.00	0.00	5.78	0.00	100.00
792-000-675.02	Contributions - Marshall Hous	100.00	100.00	0.00	0.00	0.00
792-000-675.03	Contributions - Crime Prevent	0.00	0.00	8,535.32	0.00	100.00
792-000-675.04	Contributions - C.O.P.	3,100.00	3,100.00	0.00	0.00	0.00
792-000-675.05	Contributions - Police Train.	3,500.00	3,500.00	0.00	0.00	0.00
792-000-675.07	Contributions - Fire Sfty Edu	475.00	475.00	0.00	0.00	0.00
792-000-675.08	Cobra Insurance	1,000.00	1,000.00	980.65	0.00	98.07
792-000-675.11	Contributions- Fountain Repal	5,700.00	5,700.00	0.00	0.00	0.00
792-000-675.16	Contributions-Marshall Cares	500.00	500.00	392.93	0.00	78.59
792-000-675.34	Byways Construction Revenue	0.00	0.00	11,317.55	0.00	100.00
792-000-675.40	Contributions - Brooks Nature	5,998.00	5,998.00	0.00	0.00	0.00
792-000-675.47	Contributions - Mshl Area Conservation C	0.00	0.00	3,033.07	0.00	100.00
Total Dept 000		20,373.00	20,373.00	24,265.30	0.00	119.11
<b>TOTAL Revenues</b>		<b>20,373.00</b>	<b>20,373.00</b>	<b>24,265.30</b>	<b>0.00</b>	<b>119.11</b>
<b>Expenditures</b>						
Dept 000						
792-000-955.01	Miscellaneous -Comm Playgroun	1,128.00	1,128.00	0.00	0.00	0.00
792-000-955.03	Miscellaneous - Crime Prevent	1,300.00	1,300.00	3,371.16	0.00	259.32
792-000-955.04	Miscellaneous - C.O.P.	750.00	750.00	0.00	0.00	0.00
792-000-955.05	Miscellaneous - Police Train.	3,500.00	3,500.00	0.00	0.00	0.00
792-000-955.07	Miscellaneous - Fire Sfty Edu	475.00	475.00	0.00	0.00	0.00
792-000-955.08	Miscellaneous- Cobra Insuranc	1,000.00	1,000.00	387.95	0.00	38.80
792-000-955.11	Miscellaneous- Fountain Repai	5,000.00	5,000.00	0.00	0.00	0.00
792-000-955.16	Marshall Cares	500.00	500.00	0.00	0.00	0.00
792-000-955.34	Byways - Museum	0.00	5,872.14	2,850.00	5,872.14	148.53
792-000-955.38	Byways - Heritage Promotions	0.00	3,000.00	0.00	3,000.00	100.00
792-000-955.40	Brooks Nature	5,998.00	5,998.00	0.00	0.00	0.00
792-000-955.47	Misc - Mshl Area Conservation Comm	0.00	0.00	2,776.23	0.00	100.00
Total Dept 000		19,651.00	28,523.14	9,385.34	8,872.14	64.01
<b>TOTAL Expenditures</b>		<b>19,651.00</b>	<b>28,523.14</b>	<b>9,385.34</b>	<b>8,872.14</b>	<b>64.01</b>
<b>Fund 792:</b>						
TOTAL REVENUES		20,373.00	20,373.00	24,265.30	0.00	119.11
TOTAL EXPENDITURES		19,651.00	28,523.14	9,385.34	8,872.14	64.01
NET OF REVENUES & EXPENDITURES		722.00	(8,150.14)	14,879.96	(8,872.14)	
<b>TOTAL REVENUES - ALL FUNDS</b>						
		21,472,907.00	21,474,556.00	5,835,126.86	0.00	27.17
<b>TOTAL EXPENDITURES - ALL FUNDS</b>						
		23,507,412.00	25,422,902.14	6,295,510.05	1,316,791.52	24.76
<b>NET OF REVENUES &amp; EXPENDITURES</b>						
		(2,034,505.00)	(3,948,346.14)	(460,383.19)	(1,316,791.52)	