



MARSHALL CITY COUNCIL AGENDA

MONDAY – 7:00 P.M.

February 3, 2014

- 1) CALL TO ORDER
2) ROLL CALL
3) INVOCATION- Scott Loughrige, Cross Roads Church & Ministries
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. Update Financial Policies P. 3
City Council will consider the recommendation to approve the updated Investment, Fund Balance, Debt Management and CIP Policies as presented.
B. City Council Minutes P. 22
Regular Session..... Tuesday, January 21, 2014
C. City Bills P. 24
Regular Purchases ..... \$77,954.23
Weekly Purchases –1/17/14..... \$ 1,073,823.95
Weekly Purchases –1/24/14..... \$ 188,386.23
Total ..... \$ 1,340,164.41

- 8) PRESENTATIONS AND RECOGNITIONS
9) INFORMATIONAL ITEMS
10) PUBLIC HEARINGS & SUBSEQUENT COUNCIL ACTION
11) OLD BUSINESS
12) REPORTS AND RECOMMENDATIONS

A. 2nd Quarter Financial Report P. 26
City Council will consider the recommendation to accept the 2nd Quarter Financial Report as presented.
B. 2nd Quarter Investment Portfolio Report P. 75
City Council will consider the recommendation to accept the 2nd Quarter Investment Portfolio as presented.
C. Utility Rules and Regulation Update P. 77
City Council will consider the recommendation to approve the recommended changes to the Utility Rules and Regulations.

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



**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,

A handwritten signature in black ink, appearing to read "Tom Tarkiewicz", written in a cursive style.

Tom Tarkiewicz  
City Manager



**ADMINISTRATIVE REPORT**  
**February 3, 2014 – CITY COUNCIL MEETING**

**TO:** Honorable Mayor and City Council

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

**SUBJECT:** City of Marshall Financial Policies:  
Investment Policy  
Fund Balance Reserves Policy  
Debt Management Policy  
Capital Improvement Program Policy

**BACKGROUND:** In 2012, the credit rating agency Standard and Poor's recommended the Council adopt financial policies to demonstrate to rating agencies, investment bankers, creditors, and taxpayers that City officials are following a prescribed financial plan. By having adopted financial policies in place, the City could potentially enhance its bond rating status so borrowing costs are minimized and access to credit is preserved. These policies were last reviewed and approved by Council in late 2012.

The City's updated Investment, Fund Balance, Debt Management and CIP policies are attached for your review. It is recommended that, from time to time, the City should review all financial policies and update them, as needed.

**RECOMMENDATION:** To approve the City of Marshall updated Financial Policies in the form presented.

**FISCAL EFFECTS:** None at this time.

Respectfully Submitted,

Ken Swisher  
Finance Director

Tom Tarkiewicz  
City Manager

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## City of Marshall Investment Policy

### I. Policy

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

### II. Scope

This investment policy applies to all financial assets held by the CITY. These assets are accounted for in the CITY's annual financial report and include:

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

The CITY does not invest the employee pension fund.

### III. Investment Objectives

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

#### Safety

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

#### Liquidity

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

#### Return on Investment

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

### IV. Prudence

In managing its investment portfolio, CITY officials shall avoid any transaction that might impair public confidence. Investments shall be made with judgment and care, under

circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

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

**V. Delegation of Authority**

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

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

**VI. Ethics and Conflicts of Interest**

Officers and employees involved in the investment process shall refrain from personal business activity which could conflict with proper execution of the investment program or which could impair -- or create the appearance of an impairment -- in their ability to make impartial investment decisions. Employees and investment officials shall disclose to the City Manager any material financial interests in financial institutions that conduct business with the unit, and they shall further disclose any large personal financial investment positions that could be related to the performance of the CITY's portfolio. Employees and officers shall subordinate their personal investment transactions to those of the CITY, particularly with regard to the time of purchases and sales.

**VII. Authorized Financial Dealers and Institutions**

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

deposit shall be made except in a qualified public depository as established by State law.

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

#### **VIII. Authorized and Suitable Investments**

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

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

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

a. Repurchase agreements shall be negotiated only with dealers or financial institutions with whom the Finance Director's Office has negotiated a Master Repurchase Agreement or with the CITY's primary bank. Repurchase agreements must be signed with the bank or dealer and must contain provisions similar to those outlined in the Public Security Association's model Master Repurchase Agreement.

b. Investment of bond proceeds or funds pledged for bond repayment must be fully insured, fully collateralized or otherwise protected from loss of principal and interest and maturities must assure the availability of funds on the dates for principal and interest repayment specified in the bond covenants.

c. Investments in Commercial Paper are restricted to those which have, at the time of purchase, the top investment rating provided by any two nationally recognized rating agencies. Commercial paper held in the portfolio which subsequently receives a reduced rating shall be closely monitored and sold immediately if the principal invested may otherwise be jeopardized.

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

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

**IX. Diversification**

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

**X. Pooling of Cash**

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

**XI. Maximum Maturities**

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

**XII. Collateralization, Safekeeping and Custody**

The State of Michigan does not require collateralization of Public Funds. However, negotiable instruments transactions having a value greater than SIPC or other applicable insurance, will be settled on a Delivery-vs.-Payment basis. If so, a Trust (Safekeeping) Receipt and proof of the applicable insurance will be required by a third-party custodian. Non-negotiable, non-collateralized Certificates of Deposit, as is the law in the State of Michigan, shall be evidenced by a Safekeeping Receipt from the issuing bank.

**XIII. Accounting**

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

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

**XIV. Investment Performance and Reporting**

The Finance Director shall submit an annual investment report that provides:

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

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

**XV. Internal Controls**

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



audit to be conducted on annually. Internal controls will also encompass at a minimum the additional issues:

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

**XVI. Investment Policy Adoption**

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

## GLOSSARY

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

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

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

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

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

**Federal Deposit Insurance Corporation (FDIC):** A federal agency that insures bank deposits, currently up to \$100,000 per deposit.

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

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

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

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

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

**Portfolio:** Collection of securities held by an investor.

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

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

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

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

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

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

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

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

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

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

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

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

## FUND BALANCE RESERVE POLICY

February 3, 2014

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

The following fund balance reserve policy should be used to provide the general framework for setting unreserved, undesignated fund balance reserve levels and for proposals with intended use of fund balance reserves. City Council recognizes there are no absolute rules or easy formulas that provide fund balance reserve levels. Generally, reserve levels are determined based on a percent of operating expenditures plus debt service ratio. The City recognizes the need to provide a policy which provides the guidelines for the annual review and discussion of fund balance reserves during the budget development process. Planned use of fund balance reserve decisions should be the result of deliberative consideration of all factors involved.

### **GENERAL FUND      18-22% Operating Expenditures Plus 1.2 Debt Service Ratio**

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

The City Council considers it a good practice to keep around 18-22% of annual operating expenditures in unrestricted governmental fund balance plus 1.2 debt service ratio to cover new, unexpected expenses.

The decision to retain a fund balance of 18-22% of operating expenditures stems from the following considerations:

- This amount, in combination with the Working Capital Reserve, provides adequate funding to cover approximately three months (or 25%) of operating expenses.
- It provides the liquidity necessary to accommodate the City's uneven cash flow, which is inherent in its periodic tax collection schedule.
- It provides the liquidity to respond to contingent liabilities.

Fund balance may be accessed under the following conditions.

- The Fund balance target will be maintained at 18-22% of Operating Expenditures. Surplus Funds may be transferred to Capital Reserve, Long Term Obligation or Debt Service Fund, or may be used to restore the target fund balance.

- Except in the event of a declaration of an emergency by the City Council, a minimum Fund Balance equal to 18-22% of operating expenditures will be maintained. A majority of the Council is required to approve use of the Fund Balance such that it falls below the 15% target. The City will identify a plan to restore the General Government Fund Balance to its target amount as part of the emergency budget proposal.

**ENTERPRISE FUNDS 25% Operating Expenditures Plus 1.2 Debt Service Ratio**

Includes all revenue and expenses necessary to operate the funds including, but not limited to, administration, operations, maintenance, financing and related debt service, billing and collection.

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

Marshall House – to account for the HUD assistance and rental activities of a lower-income senior citizen housing facility.

Electric System - to account for the provision of electricity of the City and account for the proceeds of bonds and construction of infrastructure related to the City's Electric System.

Dial-A-Ride Transportation – to account for the user fees, property taxes and grants related to the operation and maintenance of a local public transportation system.

Waste Water Disposal System - to account for the collection and treatment of the sewage of the City and to account for the proceeds of bonds and construction of infrastructure related to the City's Sewage Disposal System.

Water Supply System - to account for the provision of treated water of the City and account for the proceeds of bonds and construction of infrastructure related to the City's Water Supply System.

**SPECIAL REVENUE FUNDS 1.2 Debt Service Ratio**

To account for the proceeds of specific revenue sources (other than those from expendable trusts or for major capital projects), which are restricted legally to expenditure for specified purposes.

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

## FUND BALANCE RESERVE POLICY

February 3, 2014

Leaf, Brush and Trash Removal - to account for the dedicated millage collections to provide for certain maintenance, repair costs and capital improvements of the City's Leaf removal, spring brush removal and spring trash removal services.

### **INTERNAL SERVICE FUNDS 1.2 Debt Service Ratio**

To account for the costs of the various services below, which are billed to the various other funds on the basis of services used. The costs include, but are not limited to, administrative, operation, maintenance and financing costs.

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

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

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

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

### **COMPONENT UNITS 15% Plus 1.2 Debt Service Ratio**

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

Downtown Development Authority - to account for the tax increment revenue that is derived from new construction in the Downtown Development District, which is used to finance various improvements in the downtown area.

Local Development Finance Authority - to account for the monies which provide local financing/partnership for developing and sustaining local industrial business.

## DEBT MANAGEMENT POLICY

Adopted: February 3, 2014

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

### 1. General Debt Policy

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

### 2. Taxpayer Equity

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

### 3. Uses

- 3.1 Bond proceeds should be limited to financing the costs of planning, design, land acquisition, buildings, permanent structures, attached fixtures or equipment, and movable pieces of equipment, such as fire engines, or other costs as permitted by law. Utility revenue bond proceeds may be used to establish a debt service reserve as allowed by State law. Acceptable uses of bond proceeds can be viewed as items, which can be capitalized. Non-capital furnishings and supplies will not be financed from bond proceeds. Refunding bond issues designed to restructure currently outstanding debt are an acceptable use of bonds proceeds.

### 4. Decision Analysis

- 4.1 Whenever the City is contemplating a possible bond issue, information will be developed concerning the following four categories commonly used by rating agencies assessing the City's creditworthiness. The subcategories are representative of the types of items to be considered. The Finance Director will present this information to the City Manager:

#### 4.1.a Debt Analysis

- Debt capacity analysis
- Purpose for which debt is issued
- Debt structure
- Debt burden
- Debt history and trends
- Adequacy of debt and capital planning
- Obsolescence of capital plant

#### 4.1.b Financial Analysis

- Stability, diversity, and growth rates of tax or other revenue sources
- Trend in assessed valuation and collections
- Current budget trends
- Appraisal of past revenue and expenditure trends
- History and long-term trends of revenues and expenditures
- Evidences of financial planning
- Adherence to generally accepted accounting principles
- Audit results
- Fund balance status and trends in operating and debt funds
- Financial monitoring systems and capabilities
- Cash flow projections



- 4.1.c Governmental and Administrative Analysis
- Government organization structure
  - Location of financial responsibilities and degree of control
  - Adequacy of basic service provision
  - Intergovernmental cooperation/conflict and extent of duplication
  - Overall city planning efforts
- 4.1.d Economic Analysis
- Geographic and location advantages
  - Population and demographic characteristics
  - Wealth indicators
  - Housing characteristics
  - Level of new construction
  - Types of employment, industry, and occupation
  - Evidences of industrial decline
  - Trend of the economy
- 4.2 The City may use the services of qualified internal staff and outside advisors to assist in the analysis, evaluation, and decision process, including bond counsel and financial advisors. Recognizing the importance and value to the City's creditworthiness and marketability of the City's bonds, this policy is intended to ensure that potential debt complies with all laws and regulations, as well as sound financial principles.

## 5. Debt Planning

- 5.1 Unlimited-tax general obligation bond borrowing should be planned and the details of the plan should be included in the City's Capital Improvement Plan.
- 5.2 Unlimited-tax general obligation bond issues should be included in at least two Capital Improvement Plans preceding the year of the bond sale. The first inclusion should contain a general description of the project, its timing, and financial limits; subsequent inclusions should become increasingly specific.

## 6. Communication and Disclosure

- 6.1 Significant financial reports affecting or commenting on the City will be forwarded to the rating agencies. Each bond prospectus will follow the disclosure guidelines of the Government Finance Officers Association of the U.S. & Canada.
- 6.2 The City should attempt to develop coordinated communication processes concerning collective plans for future debt issues with all other jurisdictions with which it shares a common property tax base. Reciprocally, shared information on debt plans including amounts, purposes, timing, and types of debt would aid each jurisdiction in its debt planning decisions.

**7. General Obligation Bonds**

- 7.1 Every project proposed for financing through general obligation debt should be accompanied by a full analysis of the future operating and maintenance costs associated with the project.
- 7.2 Generally, bonds cannot be issued for a longer maturity schedule than a conservative estimate of the useful life of the asset to be financed. The City will attempt to keep the average maturity of general obligation bonds at or below 25 years. The City will limit the total of its general obligation debt to 10% of the City's assessed value.
- 7.3 Whenever possible, the City will finance capital projects by using self-supporting revenue bonds. Revenue bonds assure the greatest degree of equity because those who benefit from a project and those who pay for a project are most closely matched.

**8. Limited Tax General Obligation Debt**

- 8.1 Limited tax general obligation bonds should be considered only when constraints preclude the practice of voter approved general obligation bonds. As a precondition to the issuance of limited tax general obligation bonds, all alternative methods of financing should have been investigated. Consideration should always be given to provide a pledge of facility revenue to accompany the basic pledge of limited tax revenues.
- 8.2 Limited tax general obligation bonds should only be issued under certain conditions:
  - 8.2.a A project to be financed will generate positive net revenues, i.e., additional revenues generated by the project will be greater than the debt service requirements. The net revenues should be positive over the life of the bonds, and be positive each year if possible. The City recognizes that net revenues may not be positive in the early years of certain projects, but should be positive within a reasonable time period of five to seven years. These calculations will be made on a conservative basis so that the potential for a long-term net decrease in general fund revenues is minimized.
  - 8.2.b Matching fund monies are available which may be lost if not applied for in a timely manner.
  - 8.2.c Catastrophic conditions.

9. Debt Coverage

9.1 It is City policy that each utility or enterprise should provide adequate debt service coverage. A specific factor is established by City Council that projected operating revenues in excess of operating expenses less capital expenditures, depreciation and amortization in the operating fund should be at least 1.2 times the annual debt service costs. An example of the debt coverage calculation is below.

*EXAMPLE*

<u>Debt Coverage Example:</u>	
Operating Revenues	\$14,000,000
Operating Investment Income	<u>800,000</u>
Total Operating Revenue	\$14,800,000
Operating Expenses	\$11,500,000
Less: Depreciation and Amortization	<u>1,000,000</u>
Net Expenses	\$10,500,000
Net Revenue Available for Debt Service	\$ 4,300,000 (1*)
Principal	\$ 1,500,000
Interest	<u>2,000,000</u>
Total Debt Service	\$ 3,500,000 (2*)
Debt Coverage Ratio (1* divided by 2*)	1.23

*EXAMPLE*

10. Short Term Financing/Capital Lease Debt

10.1 Short-term financing or capital lease debt will be considered to finance certain equipment and rolling stock purchases when the aggregate cost of equipment to be purchased exceeds \$100,000. Adequate funds for the repayment of principal and interest must be included in the requesting service area's approved budget.

10.2 The term of short-term financing will be limited to the usual useful life period of the vehicle or equipment, but in no case will exceed ten years.

## CAPITAL IMPROVEMENT PROGRAM POLICY

Adopted: February 3, 2014

City Council recognizes the importance of a CIP policy to guide capital programming because: 1) it provides a better understanding of the basis for a CIP; 2) it raises issues that should be discussed; and 3) it provides more specific guidance to the City Manager as well as to the operating service areas that propose capital improvements. This policy is intended to be the basis for deliberation and debate. Both policies and priorities change over time as new components of the master plan are adopted.

- 1) The Capital Improvements Program plays an increasingly significant role in the implementation of the master plan, providing the link between planning and budgeting for capital projects. Nearly all of the capital improvement project requests will evolve, over time, from a component of the master plan. All City service areas will be asked to take a more active role in the planning process so that master plan components more consistently contain objectives and policies for capital improvements.
- 2) The Capital Improvements Program will continue to develop by adding features each year to gradually improve its quality and sophistication. Greater attention will be devoted to more detailed information about individual project requests, program planning, fiscal analysis, fiscal policies, and developing debt strategy.
- 3) Projects first will be evaluated in relation to each other before consideration is given to available financing. Projects will be prioritized as a matter of implementing the goals and objectives of adopted plans and policies, not as a matter of available funds.
- 4) Capital projects that encourage private economic investment in the City will be considered in components of the master plan.
- 5) Projects that maintain the existing infrastructure normally will take precedence over projects that create or expand facilities.
- 6) The City must develop sources of revenue to pay for capital expenditures that do not use, or compete for, resources from the General Fund.
- 7) A successful capital improvements program cannot be achieved without the understanding and support of the taxpayers and voters. A more comprehensive effort to involve the public in the process will evolve to ensure that their concerns, preferences, and priorities are considered.

- 8) The Capital Improvements Program must strive to provide for services equally among all residents of the City and to focus on those projects that provide the most benefit to the entire community. Likewise, careful evaluation must be made as to which projects should be paid for in greater measure by those who benefit from them, and which are better spread among all residents.
- 9) Projects that are necessary to protect against a clear and immediate risk to public health or public safety should be regarded as highest priority.

**CALL TO ORDER**

IN REGULAR SESSION Tuesday, January 21, 2014 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, Reed, and Williams.

Also Present: City Manager Tarkiewicz and Clerk Nelson.

Absent: Council Members Miller and Revore.

**Moved** Metzger, supported Reed, to excuse the absence of Council Members Miller and Revore. On a voice vote – **MOTION CARRIED.**

**INVOCATION/PLEDGE OF ALLEGIANCE**

Richard Gerten of Family Bible Church gave the Invocation and Mayor Dyer led the Pledge of Allegiance.

**APPROVAL OF THE AGENDA**

**Moved** Metzger, supported Mankerian, to approve the agenda as presented. On a voice vote – **MOTION CARRIED.**

**PUBLIC COMMENT ON AGENDA ITEMS**

None.

**CONSENT AGENDA**

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

- A. Approve the submission of the Economic Vitality Incentive Program – Consolidation of Services Plan;
- B. Approve minutes of the City Council Regular held on Tuesday, January 21, 2014;
- C. Approve city bills in the amount of \$ 1,183,965.99.

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

**PRESENTATIONS AND RECOGNITIONS**

None.

### **INFORMATIONAL ITEMS**

City Manager Tarkiewicz provided an event report for the Ice, Wine, & Blues Fest.

### **PUBLIC HEARINGS & SUBSEQUENT COUNCIL ACTION**

#### **A. Adoption of the 2014-2020 Capital Improvement Program:**

Natalie Huestis, Director of Community Services, provided background on the 2014-2020 Capital Improvement Program and the development process.

Mayor Dyer opened the public hearing to hear public comment on the 2014-2020 Capital Improvement Program.

Hearing no comments, the hearing was closed.

**Moved** Reed, supported Mankerian, to approve the 2014-2020 Capital Improvement Program document as presented. On a voice vote – **MOTION CARRIED.**

### **OLD BUSINESS**

None.

### **REPORTS AND RECOMMENDATIONS**

None.

### **APPOINTMENTS / ELECTIONS**

None.

### **PUBLIC COMMENT ON NON-AGENDA ITEMS**

None.

### **COUNCIL AND MANAGER COMMUNICATIONS**

### **ADJOURNMENT**

The meeting was adjourned at 7:23 p.m.

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James L. Dyer, Mayor

---

Trisha Nelson, City Clerk

INVOICE NUMBER	VENDOR NAME	DESCRIPTION	AMOUNT
269789463001-14	A T & T	ACCT #269 789-4630 541 5	379.63
269781907001-14	A T & T	269 781-9070 573 1	48.17
269781981501-14	A T & T	269 781-9815 267 0	2,182.27
269789280601-14	A T & T	269 789-2806 635 7	65.20
269789467101-14	A T & T	269 789-4671 266 9	229.58
269789261501-14	A T & T	269 789-2615 963 4	71.97
269781444701-14	A T & T	269 781-4447 749 4	134.96
6100458-000-0114	AD-VISOR & CHRONICLE	ACCT #06100458-000	1,573.87
8100085-000-0114	AD-VISOR & CHRONICLE	ACCT #08100085-000	109.39
010714	ADAM OTTJEPKA	EXPENSE REIMBURSEMENT	5.71
135302520110	ALLMAN-SCHROENFELD, REB	113-53-025-201-10 REFUND TAX OVERPAYMENT	0.59
287238047810X0114	AT&T MOBILITY	ACCT #287238047810	45.12
7038823-0000-0214	BLUE CROSS BLUE SHIELD	GROUP 007038823-0000 FEBRUARY	2,179.41
1196	BROADWAY GRILLE	BREAKFAST FOR "WHAT'S BREWING"	318.00
123013	BUNCE, AUDREE	REFUND RENT & SECURITY DEPOSIT	244.00
2013-12	CALHOUN COUNTY CLERK -	DECEMBER DBA LIST	4.00
2013 SUM DIST #9	CALHOUN COUNTY TREASUR	12/01/13--12/31/13 2013 SUMMER AD VALORE	5,721.23
2013 WINTER DIST	#1CALHOUN COUNTY TREASUR	12/01/13--12/31/13 2013 WINTER AD VALORE	64,731.05
2013 WINTER DIST	#1CALHOUN INTERMEDIATE S	12/01/13--12/31/13 2013 WINTER AD VALORE	240,828.29
2013 SUM DIST #9	CALHOUN INTERMEDIATE S	12/01/13--12/31/13 2013 SUMMER AD VALORE	1,573.85
122813	CLARK, TIM	MEAL	10.00
625325	COMMERCIAL OFFICE PROD	DVD-R, MAILERS, PAPER	68.11
622245	COMMERCIAL OFFICE PROD	PAPER	39.11
623599	COMMERCIAL OFFICE PROD	INKJET LABELS	40.36
624199	COMMERCIAL OFFICE PROD	ICRTDGS, PAPER, CLEANER	125.11
201269856353	CONSUMERS ENERGY	1000 0033 5602	3,651.71
109050,109051	COUNTY JOURNAL	SHOP MARSHALL ADS	112.00
1155180-1213	CULLIGAN	ACCT #1155180 DECEMBER	28.00
439873	DARLING ACE HARDWARE	FLOODLIGHT BULB	8.47
RIS0000473105	DELTA DENTAL PLAN OF M	CLIENT #MI077752068	199.12
010914	EMERSON, STEVEN	TEMPORARY INSTRUCTION PERMIT	30.00
5477259350003401011	FIRST BANKCARD	5477 2593 5000 3401	288.73
5477259355228086011	FIRST BANKCARD	5477 2593 5522 8086	1,113.26
010614	FISHER, CHARLIE	FUEL FOR LBWL MUTUAL AID	218.01
122813	FISHER, CHARLIE	MEAL	10.00
2112937860	GANNETT MICHIGAN NEWS	TOURISM PROMOTIONS	1,995.00
011514	GRAND TRAVERSE RESORT	MILLER, LODGING FOR MRPA CONFERENCE	248.80
1092095,1110596	GRIFFIN PEST SOLUTIONS	900 S MARSHALL	92.00
17-001000-13	HAGENBARTH, AMANDA	REFUND UTILITY SECURITY DEPOSIT	18.53
69709	HERMANS MARSHALL HARDW	CHRISTMAS LIGHTS	52.98
69683	HERMANS MARSHALL HARDW	CHRISTMAS LIGHTS	37.98
393804	HUB INTERNATIONAL MIDW	POLICY #S1805444	47,871.00
394158	HUB INTERNATIONAL MIDW	IADD 2014 FORD EXPLORER	250.00
392548	HUB INTERNATIONAL MIDW	IDELETE 2010 FORD CROWN VIC	(196.00)
393580	HUB INTERNATIONAL MIDW	IDELETE 2002 DODGE PU	(84.00)
394157	HUB INTERNATIONAL MIDW	IADDED 2 2014 FORD ESCAPES	379.00
2013 SUM DIST #9	KELLOGG COMMUNITY COLL	12/01/13--12/31/13 2013 SUMMER AD VALORE	908.52
2013 WINTER DIST	#1KELLOGG COMMUNITY COLL	12/01/13--12/31/13 2013 WINTER AD VALORE	106,979.40
2013 WINTER DIST	#1MARSHALL DISTRICT LIBR	12/01/13--12/31/13 2013 WINTER AD VALORE	28,366.56
2013 SUM DIST #9	MARSHALL DISTRICT LIBR	12/01/13--12/31/13 2013 SUMMER AD VALORE	840.21
2013 WINTER DIST	#1MARSHALL FIREFIGHTER A	12/01/13--12/31/13 2013 WINTER AD VALORE	28,529.09
2013 WINTER DIST	#1MARSHALL PUBLIC SCHOOL	12/01/13--12/31/13 2013 WINTER AD VALORE	499,012.68
2013 SUM DIST #9	MARSHALL PUBLIC SCHOOL	12/01/13--12/31/13 2013 SUMMER AD VALORE	3,646.11
010614	MCFADDEN, RODNEY	FUEL FOR LBWL MUTUAL AID	356.63
9-004300-34	MICHAELS, LAURA	REFUND UTILITY SECURITY DEPOSIT	111.41
M 12-13	MICHIGAN SOUTH CENTRAL	DECEMBER NATURAL GAS PURCHASES	4,846.82
011514	MILLER, JUSTIN	CASH ADVANCE FOR MRPA CONFERENCE	70.00
366923	NAPA OF MARSHALL	50' HOSE REEL	146.02
7900044055829397	NEOFUNDS BY NEOPOST	7900 0440 5582 9397	3,000.00
529	QUALITY LAWN CARE	GOLDEN RULE PROPERTY LAWN CARE	2,566.00
88519-SB1-0214	SBAM PLAN	GROUP/SUFFIX 88519-SBA FEBRUARY	391.55
010314	SCHROEDER DEGRAW PLLC	CONSULTATION WITH JOHN COULTER	180.00
5910-1213	SCHULER'S RESTAURANT	NOVEMBER CHARGES	981.79
011014	SCOTT MCDONALD	OPTICAL REIMBURSEMENT	220.00
21063-0114	SPARTAN STORES	DECEMBER CHARGES	419.52
21317-0114	SPARTAN STORES	HOT COCOA CANISTERS	95.76
MCC111213	STAGE LIGHTING & SOUND	SERVICE CALL	200.00
29288	STANDARD PRINTING & OF	LETTERHEAD	245.16
011614	THOMAS WALTER DARLING	SETTLEMENT FOR ALLEY TRANSFORMER MISLOCA	5,300.00
135301100500	VANDGRIFT, MARY LOU	REFUND TAX OVERPAYMENT P/N 13-53-011-005	36.00
9717823701	VERIZON WIRELESS	ACCT #683169426-00001	89.80
9717653791	VERIZON WIRELESS	ACCT #987146080-00001	1,387.58
35470261	WEX BANK	CITGO ACCT #0470-00-462076-1	7,810.80
10058364-1213	WOW! BUSINESS	ACCT #010058364	32.97
			1,073,823.95



User: ctanner

EXP CHECK RUN DATES 01/24/2014 - 01/24/2014

DB: Marshall

UNJOURNALIZED OPEN

BANK CODE: MAIN

INVOICE NUMBER	VENDOR NAME	DESCRIPTION	AMOUNT
Z14064360A	AMERICAN MESSAGING	PAGERS	102.94
7016312710/0009-02	BLUE CROSS BLUE SHIEL	GROUP #007016312710/0009	15,127.91
7016312710/0005-02	BLUE CROSS BLUE SHIEL	GROUP #007016312710	1,907.48
7016312710/0008-02	BLUE CROSS BLUE SHIEL	GROUP #007016312710/0008	63,368.07
7016312710/0007-02	BLUE CROSS BLUE SHIEL	GROUP #007016312710/0007	51,486.54
135331229600	BORGESS MEDICAL CENTE	REFUND TAX OVERPAYMENT	32.05
14069N	BOSHEARS FORD SALES I	2014 EXPLORER	26,895.25
523028	BRENT A. WILLIAMS	BULKHEAD PROTECTOR, INSUL WIRE,	211.89
626086	COMMERCIAL OFFICE PRO	FOLDERS	39.94
1477	CORNERSTONE INSPECTIO	INSPECTIONS	360.00
RIS0000469502	DELTA DENTAL PLAN OF	CUST #MI022820001	5,039.12
7018274-0114	EARTHLINK BUSINESS	ACCT #0007018274	2,185.55
ERUMI550-0214	KANSAS CITY LIFE INSU	GROUP #ERUMI550 - FEBRUARY	752.03
21-042200-12	LOGAN, KRISTEN	REFUND UTILITY DEPOSIT	31.62
99007320387-0114	LOWE'S	9900 732038 7	604.26
5157-0114	MARSHALL COMMUNITY CU	5157 - FEDDERS	412.92
4562-0114	MARSHALL COMMUNITY CU	4562 - HUESTIS	107.53
2998-0114	MARSHALL COMMUNITY CU	2998 - DIXON	689.82
3507-0114	MARSHALL COMMUNITY CU	3507 - MCDONALD	302.78
7681-0114	MARSHALL COMMUNITY CU	7681 - TARKIEWICZ	17.19
5165-0114	MARSHALL COMMUNITY CU	5165 - TRUDEAU	1,033.45
3960-0114	MARSHALL COMMUNITY CU	3960 - SCHWARTZ	533.75
9421-0114	MARSHALL COMMUNITY CU	9421 - SEARS	437.59
1773-0114	MARSHALL COMMUNITY CU	1773 - MCCOMB	739.42
S3523732.001	MEDLER ELECTRIC COMPA	LIGHT BULBS	105.34
2014	MGFOA	SPRING SEMINAR - KEN SWISHER	99.00
366850	NAPA OF MARSHALL	GAS CAN	19.10
367188	NAPA OF MARSHALL	HOSE REEL	157.29
2014	OAKLAWN HOSPITAL	PARKING STRUCTURE - 2014 RENTAL	13,875.00
32-044200-20	SERBANTEZ, ELIZABETH	REFUND UTILITY DEPOSIT	82.35
3-009500-23	WASSENAAR, THOMAS	REFUND UTILITY DEPOSIT	43.30
10040764-0114	WOW! BUSINESS	ACCT #010040764	1,360.91
			188,161.39
		Prescription reimbursements	224.84
		Total Cash Disbursement	\$188,386.23



**ADMINISTRATIVE REPORT**  
**February 3, 2014 - CITY COUNCIL MEETING**

**REPORT TO:** Honorable Mayor and City Council Members  
**FROM:** Ken Swisher, Finance Director  
Tom Tarkiewicz, City Manager  
**SUBJECT:** Second Quarter Financial Report - 3 months ending  
12/31/2013

**BACKGROUND**

In accordance with Section 9.07 of the City Charter, the following financial statements are submitted to Council for the 2nd quarter ending December 31, 2013. The statements cover the period beginning October 1, 2013 and ending December 31, 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 50% 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**

- Other City Property – Expenditures are higher than 50% due to the recent payment of winter taxes on other city property.
- Non-Departmental, Police and Fire – Expenditures are higher than 50% due to contractual services being higher than expected for expenses associated with the Fire Department building relocation, and the Marshall Regional Law Enforcement Center. Separate project budgets will be established to better reflect the allocation of these costs.
- Parks – Expenditures are higher than 50% due to the seasonal nature of the operations.

323 W. Michigan Ave.

Marshall, MI 49068

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cityofmarshall.com

**Non-General Funds**

**MVH Local Funds:** Local Fund expenditures exceeded 50% primarily due to street and drainage work performed during the summer.

**Composting:** The Composting Fund exceeded 50% of its expenditures due primarily to additional equipment repairs performed to keep equipment operating, and additional equipment rental.

**Airport:** Expenditures are higher than projected due to higher fuel purchases and increased cost in operating supplies.

**Marshall House Fund:** Expenditures exceeded 50% primarily due to the significant number of renovation projects recently completed.

**Data Processing Fund:** Expenditure exceeded 50% primarily due to equipment and software purchases that are non-recurring expenses.

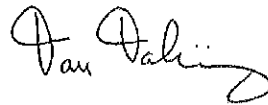
**Special Projects Fund:** The expenditures are higher than projected primarily due to expenditures on special projects that were funded by special revenue sources, however no budget was established to reflect the expenditure.

**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 CITY OF MARSHALL  
 PERIOD ENDING 12/31/2013  
 Ave. % Fiscal Year Completed: 50.41  
 FUND 101 - GENERAL FUND SUMMARY

GL NUMBER	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 12/31/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Fund 101 - General Fund					
Revenues 000	5,786,208.00	5,786,208.00	4,808,396.64	0.00	83.10
TOTAL Revenues	5,786,208.00	5,786,208.00	4,808,396.64	0.00	83.10
Expenditures 000	0.00	0.00	21.38	0.00	100.00
101-City Council	3,408.00	3,408.00	1,109.68	0.00	32.56
172-City Manager	129,981.00	129,981.00	58,750.65	0.00	45.20
209-City Assessor	83,299.00	83,299.00	37,132.87	0.00	44.58
210-City Attorney	65,000.00	115,000.00	26,759.05	26,602.40	46.40
226-Human Resources	63,512.00	63,512.00	29,301.44	0.00	46.14
250-Clerk	54,494.00	54,494.00	19,295.52	0.00	35.41
260-Treasurer	229,280.00	229,280.00	82,765.87	0.00	36.10
265-City Hall	84,971.00	84,971.00	33,092.47	800.00	39.89
266-Chapel	2,400.00	2,400.00	1,233.37	0.00	51.39
269-Other City Property	44,850.00	44,850.00	34,113.50	0.00	76.06
276-Cemetery	204,975.00	204,975.00	83,542.84	0.00	40.76
294-Non-departmental	1,098,415.00	1,119,908.00	861,709.42	294,118.27	103.21
301-Police	1,468,223.00	1,468,754.00	821,439.17	401,663.00	83.27
316-Crossing Guards	17,782.00	17,782.00	5,617.91	0.00	31.59
325-Dispatch Operations	109,000.00	109,000.00	53,426.50	(26,706.50)	24.51
336-Fire	797,859.00	797,859.00	506,984.57	329,946.28	104.90
371-Inspection	91,007.00	91,007.00	44,576.48	0.00	48.98
410-Planning & Zoning	94,713.00	94,713.00	44,431.58	0.00	46.91

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
 PERIOD ENDING 12/31/2013  
 Ave. % Fiscal Year Completed: 50.41  
 FUND 101 - GENERAL FUND SUMMARY

GL NUMBER	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 12/31/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
441-Street	778,245.00	778,245.00	362,509.56	1,872.00	46.82
447-Engineering	18,540.00	18,540.00	8,464.52	0.00	45.66
540-PSB Operations	103,347.00	103,347.00	41,156.76	1,872.00	41.64
729-Community Development	14,861.00	14,861.00	1,455.48	0.00	9.79
774-Parks	87,140.00	87,140.00	45,092.64	3,330.11	55.57
900-Capital Outlay Control	140,906.00	172,648.00	53,847.98	4,900.00	34.03
TOTAL Expenditures	5,786,208.00	5,889,974.00	3,257,831.21	1,038,397.56	72.94
Fund 101:					
TOTAL REVENUES	5,786,208.00	5,786,208.00	4,808,396.64	0.00	83.10
TOTAL EXPENDITURES	5,786,208.00	5,889,974.00	3,257,831.21	1,038,397.56	72.94
NET OF REVENUES & EXPENDI	0.00	(103,766.00)	1,550,565.43	(1,038,397.56)	

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

FUND 101 - GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL	AMENDED			
		BUDGET	BUDGET	12/31/2013	YEAR-TO-DATE	USED
<b>Revenues</b>						
Dept 000						
101-000-402.00	Current Property Taxes	3,386,788.00	3,386,788.00	3,344,956.09	0.00	98.76
101-000-405.00	Tax Collection Fees	124,267.00	124,267.00	124,075.54	0.00	99.85
101-000-420.00	Delinquent Personal Prop Tax	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	9,681.07	0.00	38.72
101-000-451.00	Licenses and Permits	1,200.00	1,200.00	1,150.50	0.00	95.88
101-000-451.01	Permits	32,300.00	32,300.00	40,156.73	0.00	124.32
101-000-452.00	Cable Commissions	46,700.00	46,700.00	16,504.85	0.00	35.34
101-000-505.00	Federal Grant	17,500.00	17,500.00	(19,741.29)	0.00	(112.81)
101-000-543.00	Liquor License Refund	8,000.00	8,000.00	8,109.20	0.00	101.37
101-000-574.00	State Shared Rev-Constitution	511,695.00	511,695.00	275,026.00	0.00	53.75
101-000-574.01	State Shared Rev-StatutoryEVI	119,342.00	119,342.00	53,812.00	0.00	45.09
101-000-588.00	Contributions from Local Unit	102,847.00	102,847.00	55,981.25	0.00	54.43
101-000-588.12	Contributions for City Hall Renovation	0.00	0.00	143,500.00	0.00	100.00
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	11,077.00	0.00	69.23
101-000-607.02	Charges for Ser.-Plan & Zone	1,000.00	1,000.00	445.00	0.00	44.50
101-000-642.00	Charges for Services - Sales	50,000.00	50,000.00	16,150.00	0.00	32.30
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	562.00	0.00	8.52
101-000-659.00	District Court - Ord. Fines	117,575.00	117,575.00	39,813.55	0.00	33.86
101-000-659.01	Civil Infractions	500.00	500.00	325.00	0.00	65.00
101-000-665.00	Interest	20,000.00	20,000.00	2,464.64	0.00	12.32
101-000-667.00	Rents	38,000.00	38,000.00	21,974.42	0.00	57.83
101-000-671.00	Miscellaneous Revenue	85,000.00	85,000.00	116,619.36	0.00	137.20
101-000-675.00	Contrlb. from Other Sources	90,000.00	90,000.00	36,870.00	0.00	40.97
101-000-694.00	Cash - over & short	0.00	0.00	(2.27)	0.00	100.00
101-000-699.00	Transfers From Other Funds	978,644.00	978,644.00	508,806.00	0.00	51.99
TOTAL Revenues		5,786,208.00	5,786,208.00	4,808,396.64	0.00	83.10

**Expenditures**

Dept 101-City Council

101-101-703.00	Part-time Salaries	2,300.00	2,300.00	1,000.00	0.00	43.48
101-101-715.00	Social Security	176.00	176.00	76.47	0.00	43.45
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
Total Dept 101-City Council		3,408.00	3,408.00	1,109.68	0.00	32.56

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

FUND 101 - GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE 12/31/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET			
Dept 172-City Manager						
101-172-702.00	Payroll	84,935.00	84,935.00	39,200.70	0.00	46.15
101-172-702.01	Other Fringe Benefits-taxable	1,275.00	1,275.00	1,275.00	0.00	100.00
101-172-715.00	Social Security	6,595.00	6,595.00	3,045.08	0.00	46.17
101-172-716.00	Hospitalization	16,277.00	16,277.00	5,943.95	0.00	36.52
101-172-717.00	Life Insurance	1,088.00	1,088.00	308.30	0.00	28.34
101-172-718.00	Retirement	11,505.00	11,505.00	6,167.78	0.00	53.61
101-172-719.00	Hospitalization - Prescriptio	0.00	0.00	8.10	0.00	100.00
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	190.00	0.00	19.59
101-172-850.00	Communications	700.00	700.00	372.00	0.00	53.14
101-172-860.00	Transportation & Travel	1,000.00	1,000.00	70.21	0.00	7.02
101-172-941.00	Motor Pool Equip Rental	1,650.00	1,650.00	546.12	0.00	33.10
101-172-941.01	Data Processing	2,942.00	2,942.00	1,471.02	0.00	50.00
101-172-958.00	Education & Training	750.00	750.00	0.00	0.00	0.00
Total Dept 172-City Manager		129,981.00	129,981.00	58,750.65	0.00	45.20
Dept 209-City Assessor						
101-209-702.00	Payroll	37,733.00	37,733.00	17,414.40	0.00	46.15
101-209-702.01	Other Fringe Benefits-taxable	1,500.00	1,500.00	1,500.00	0.00	100.00
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	1,428.76	0.00	45.84
101-209-716.00	Hospitalization	5,683.00	5,683.00	2,585.35	0.00	45.49
101-209-717.00	Life Insurance	57.00	57.00	23.65	0.00	41.49
101-209-718.00	Retirement	5,429.00	5,429.00	2,624.17	0.00	48.34
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	11,490.00	0.00	41.04
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	37,132.87	0.00	44.58
Dept 210-City Attorney						
101-210-801.00	Professional Services	65,000.00	65,000.00	24,178.65	0.00	37.20
101-210-801.02	Prof. Services - HCOD	0.00	50,000.00	2,580.40	26,602.40	58.37
Total Dept 210-City Attorney		65,000.00	115,000.00	26,759.05	26,602.40	46.40
Dept 226-Human Resources						
101-226-702.00	Payroll	34,641.00	34,641.00	15,988.94	0.00	46.16
101-226-702.01	Other Fringe Benefits-taxable	1,200.00	1,200.00	1,200.00	0.00	100.00
101-226-715.00	Social Security	2,742.00	2,742.00	1,208.27	0.00	44.07
101-226-716.00	Hospitalization	13,707.00	13,707.00	4,851.07	0.00	35.39
101-226-717.00	Life Insurance	133.00	133.00	54.70	0.00	41.13
101-226-718.00	Retirement	5,039.00	5,039.00	2,591.40	0.00	51.43
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	1,138.00	0.00	113.80
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	1,144.83	0.00	176.13
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	1,058.52	0.00	50.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

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Ave. % Fiscal Year Completed: 50.41

FUND 101 - GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE 12/31/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET			
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	29,301.44	0.00	46.14
Dept 250-Clerk						
101-250-702.00	Payroll	21,437.00	21,437.00	9,893.81	0.00	46.15
101-250-702.01	Other Fringe Benefits-taxable	450.00	450.00	450.01	0.00	100.00
101-250-715.00	Social Security	1,674.00	1,674.00	759.12	0.00	45.35
101-250-716.00	Hospitalization	8,567.00	8,567.00	3,346.78	0.00	39.07
101-250-717.00	Life Insurance	83.00	83.00	40.68	0.00	49.01
101-250-718.00	Retirement	2,760.00	2,760.00	513.60	0.00	18.61
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	236.74	0.00	118.37
101-250-810.00	Dues & Memberships	275.00	275.00	60.00	0.00	21.82
101-250-820.00	Contracted Services	400.00	400.00	195.00	0.00	48.75
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	110.00	0.00	41.67
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	2,654.30	0.00	33.18
101-250-941.01	Data Processing	2,071.00	2,071.00	1,035.48	0.00	50.00
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	19,295.52	0.00	35.41
Dept 260-Treasurer						
101-260-702.00	Payroll	114,003.00	114,003.00	17,447.81	0.00	15.30
101-260-702.01	Other Fringe Benefits-taxable	325.00	325.00	592.78	0.00	182.39
101-260-715.00	Social Security	8,746.00	8,746.00	1,355.95	0.00	15.50
101-260-716.00	Hospitalization	23,140.00	23,140.00	3,298.28	0.00	14.25
101-260-717.00	Life Insurance	114.00	114.00	(55.17)	0.00	(48.39)
101-260-718.00	Retirement	16,376.00	16,376.00	8,258.77	0.00	50.43
101-260-719.00	Hospitalization - Prescriptio	50.00	50.00	15.00	0.00	30.00
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	6,585.13	0.00	40.40
101-260-727.02	Postage and Shipping	16,500.00	16,500.00	6,302.11	0.00	38.19
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	24,053.49	0.00	300.67
101-260-810.00	Dues & Memberships	925.00	925.00	671.53	0.00	72.60
101-260-820.00	Contracted Services	2,100.00	2,100.00	1,625.00	0.00	77.38
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	3,166.39	0.00	36.25
101-260-860.00	Transportation & Travel	1,250.00	1,250.00	98.00	0.00	7.84
101-260-930.00	Equipment Maintenance	500.00	500.00	119.25	0.00	23.85
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	4,492.02	0.00	50.00
101-260-958.00	Education & Training	2,000.00	2,000.00	2,360.00	0.00	118.00
Total Dept 260-Treasurer		229,280.00	229,280.00	82,765.87	0.00	36.10
Dept 265-City Hall						
101-265-703.00	Part-time Salaries	10,140.00	10,140.00	4,505.68	0.00	44.43
101-265-715.00	Social Security	776.00	776.00	344.70	0.00	44.42
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	482.56	0.00	8.77
101-265-820.00	Contracted Services	6,000.00	6,000.00	1,144.64	0.00	19.08



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FUND 101 - GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE 12/31/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET			
101-265-921.00	Utilities - Gas	9,400.00	9,400.00	1,810.90	0.00	19.26
101-265-922.00	Utilities-Elec, Water, Sewer	40,000.00	40,000.00	13,660.88	0.00	34.15
101-265-930.00	Equipment Maintenance	4,000.00	4,000.00	7,988.02	0.00	199.70
101-265-931.00	Maintenance of Building	9,000.00	9,000.00	2,992.07	800.00	42.13
Total Dept 265-City Hall		84,971.00	84,971.00	33,092.47	800.00	39.89
Dept 266-Chapel						
101-266-820.00	Contracted Services	500.00	500.00	170.00	0.00	34.00
101-266-931.00	Maintenance of Building	1,900.00	1,900.00	1,063.37	0.00	55.97
Total Dept 266-Chapel		2,400.00	2,400.00	1,233.37	0.00	51.39
Dept 269-Other City Property						
101-269-811.00	Taxes	36,500.00	36,500.00	32,951.53	0.00	90.28
101-269-921.00	Utilities - Gas	3,700.00	3,700.00	754.20	0.00	20.38
101-269-922.00	Utilities-Elec, Water, Sewer	4,500.00	4,500.00	407.77	0.00	9.06
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	34,113.50	0.00	76.06
Dept 276-Cemetery						
101-276-702.00	Payroll	50,000.00	50,000.00	16,843.64	0.00	33.69
101-276-702.01	Other Fringe Benefits-taxable	2,694.00	2,694.00	1,794.52	0.00	66.61
101-276-702.41	Payroll - Mowing/Trimming	0.00	0.00	1,973.28	0.00	100.00
101-276-702.51	Payroll - Open/Close Grave	0.00	0.00	2,802.16	0.00	100.00
101-276-702.52	Payroll - Decorations	0.00	0.00	579.28	0.00	100.00
101-276-702.53	Payroll - Foundations	0.00	0.00	2,400.48	0.00	100.00
101-276-703.00	Part-time Salaries	41,232.00	41,232.00	19,186.38	0.00	46.53
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	937.93	0.00	100.00
101-276-715.00	Social Security	7,737.00	7,737.00	3,534.20	0.00	45.68
101-276-716.00	Hospitalization	16,604.00	16,604.00	6,371.02	0.00	38.37
101-276-717.00	Life Insurance	182.00	182.00	86.55	0.00	47.55
101-276-718.00	Retirement	15,782.00	15,782.00	4,114.77	0.00	26.07
101-276-720.00	Unemployment	0.00	0.00	392.35	0.00	100.00
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	3,103.17	0.00	56.42
101-276-741.00	Uniforms	300.00	300.00	86.13	0.00	28.71
101-276-760.00	Medical Services	200.00	200.00	91.70	0.00	45.85
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	167.65	0.00	20.96
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	64.34	0.00	42.89
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	15,326.14	0.00	28.65
101-276-941.01	Data Processing	751.00	751.00	375.48	0.00	50.00
Total Dept 276-Cemetery		204,975.00	204,975.00	83,542.84	0.00	40.76
Dept 294-Non-departmental						
101-294-718.01	Retiree Health Insurance	326,307.00	326,307.00	150,836.01	0.00	46.23
101-294-719.00	Hospitalization - Prescriptio	1,000.00	1,000.00	437.90	0.00	43.79
101-294-755.00	Miscellaneous Supplies	14,125.00	16,375.00	9,745.98	2,250.00	73.26
101-294-801.00	Professional Services	18,000.00	18,000.00	0.00	0.00	0.00

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FUND 101 - GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE 12/31/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET			
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	760.25	0.00	15.84
101-294-820.00	Contracted Services	50,000.00	69,243.00	527,793.57	13,903.27	782.31
101-294-825.00	Insurance	77,728.00	77,728.00	39,252.78	0.00	50.50
101-294-939.12	City Hall Renovation	0.00	0.00	91,451.80	277,965.00	100.00
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	41,431.13	0.00	7.15
Total Dept 294-Non-departmental		1,098,415.00	1,119,908.00	861,709.42	294,118.27	103.21
Dept 301-Police						
101-301-702.00	Payroll	768,111.00	768,111.00	356,875.72	0.00	46.46
101-301-702.01	Other Fringe Benefits-taxable	15,541.00	15,541.00	14,240.51	0.00	91.63
101-301-703.00	Part-time Salaries	105,328.00	105,328.00	53,996.92	0.00	51.27
101-301-704.00	Overtime Salaries	57,121.00	57,121.00	37,998.22	0.00	66.52
101-301-715.00	Social Security	19,581.00	19,581.00	10,072.46	0.00	51.44
101-301-716.00	Hospitalization	207,807.00	207,807.00	101,932.12	0.00	49.05
101-301-717.00	Life Insurance	1,173.00	1,173.00	530.06	0.00	45.19
101-301-718.00	Retirement	61,841.00	61,841.00	36,229.48	0.00	58.58
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	145.94	0.00	4.86
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	6,224.44	0.00	47.88
101-301-741.00	Uniforms	10,000.00	10,000.00	3,609.50	0.00	36.10
101-301-742.00	Laundry	4,000.00	4,000.00	1,383.28	0.00	34.58
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	110.00	0.00	22.00
101-301-801.00	Professional Services	13,000.00	13,000.00	7,664.91	0.00	58.96
101-301-810.00	Dues & Memberships	500.00	500.00	669.57	0.00	133.91
101-301-820.00	Contracted Services	400.00	400.00	1,387.78	0.00	346.95
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	3,310.50	0.00	20.69
101-301-860.00	Transportation & Travel	2,000.00	2,000.00	219.89	0.00	10.99
101-301-901.00	Advertising	400.00	400.00	0.00	0.00	0.00
101-301-921.00	Utilities - Gas	0.00	0.00	236.36	0.00	100.00
101-301-922.00	Utilities-Elec, Water, Sewer	0.00	0.00	841.86	0.00	100.00
101-301-930.00	Equipment Maintenance	15,000.00	15,531.00	6,535.82	0.00	42.08
101-301-939.13	Marshall Region Law Enforcement Center	0.00	0.00	96,974.17	401,663.00	100.00
101-301-941.00	Motor Pool Equip Rental	115,000.00	115,000.00	52,844.06	0.00	45.95
101-301-941.01	Data Processing	20,149.00	20,149.00	10,074.48	0.00	50.00
101-301-958.00	Education & Training	8,500.00	8,500.00	6,896.62	0.00	81.14
Total Dept 301-Police		1,468,223.00	1,468,754.00	821,439.17	401,663.00	83.27
Dept 316-Crossing Guards						
101-316-703.00	Part-time Salaries	16,400.00	16,400.00	5,094.90	0.00	31.07
101-316-715.00	Social Security	1,255.00	1,255.00	389.77	0.00	31.06
101-316-721.00	Workers Compensation	127.00	127.00	133.24	0.00	104.91
Total Dept 316-Crossing Guards		17,782.00	17,782.00	5,617.91	0.00	31.59
Dept 325-Dispatch Operations						
101-325-820.00	Contracted Services	109,000.00	109,000.00	53,426.50	(26,706.50)	24.51
Total Dept 325-Dispatch Operations		109,000.00	109,000.00	53,426.50	(26,706.50)	24.51

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		ORIGINAL BUDGET	AMENDED BUDGET			
Dept 336-Fire						
101-336-702.00	Payroll	397,120.00	397,120.00	194,332.83	0.00	48.94
101-336-702.01	Other Fringe Benefits-taxable	20,806.00	20,806.00	8,263.07	0.00	39.71
101-336-703.00	Part-time Salaries	45,700.00	45,700.00	19,034.00	0.00	41.65
101-336-704.00	Overtime Salaries	39,000.00	39,000.00	32,310.33	0.00	82.85
101-336-715.00	Social Security	10,288.00	10,288.00	4,647.78	0.00	45.18
101-336-716.00	Hospitalization	108,626.00	108,626.00	39,044.21	0.00	35.94
101-336-717.00	Life Insurance	535.00	535.00	165.54	0.00	30.94
101-336-718.00	Retirement	56,900.00	56,900.00	29,865.15	0.00	52.49
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	2,163.12	0.00	42.86
101-336-727.00	Office Supplies	250.00	250.00	216.81	0.00	86.72
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	5,783.15	0.00	55.08
101-336-741.00	Uniforms	5,000.00	5,000.00	7,110.56	0.00	142.21
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	3,492.17	0.00	67.16
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	670.00	0.00	39.41
101-336-820.00	Contracted Services	1,200.00	1,200.00	5,220.00	1,055.00	522.92
101-336-825.00	Insurance	7,787.00	7,787.00	3,880.88	0.00	49.84
101-336-850.00	Communications	6,500.00	6,500.00	7,485.45	0.00	115.16
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	5,700.00	0.00	50.00
101-336-930.00	Equipment Maintenance	34,000.00	34,000.00	32,117.67	9,985.00	123.83
101-336-939.14	Michigan Ave Fire Station	0.00	0.00	84,107.86	318,906.28	100.00
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	5,747.28	0.00	50.03
101-336-958.00	Education & Training	3,500.00	3,500.00	5,223.82	0.00	149.25
Total Dept 336-Fire		797,859.00	797,859.00	506,984.57	329,946.28	104.90
Dept 371-Inspection						
101-371-702.00	Payroll	24,916.00	24,916.00	11,499.97	0.00	46.15
101-371-702.01	Other Fringe Benefits-taxable	465.00	465.00	315.00	0.00	67.74
101-371-715.00	Social Security	1,942.00	1,942.00	908.85	0.00	46.80
101-371-716.00	Hospitalization	6,071.00	6,071.00	2,440.17	0.00	40.19
101-371-717.00	Life Insurance	87.00	87.00	51.02	0.00	58.64
101-371-718.00	Retirement	7,117.00	7,117.00	1,863.93	0.00	26.19
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	23,331.55	0.00	57.54
101-371-850.00	Communications	132.00	132.00	66.00	0.00	50.00
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	2,571.00	0.00	50.00
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	1,416.98	0.00	42.50
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	44,576.48	0.00	48.98

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FUND 101 - GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE 12/31/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET			
Dept 410-Planning & Zoning						
101-410-702.00	Payroll	41,443.00	41,443.00	19,127.89	0.00	46.15
101-410-702.01	Other Fringe Benefits-taxable	818.00	818.00	517.48	0.00	63.26
101-410-703.00	Part-time Salaries	17,844.00	17,844.00	8,251.73	0.00	46.24
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	2,065.41	0.00	44.40
101-410-716.00	Hospitalization	10,000.00	10,000.00	4,118.08	0.00	41.18
101-410-717.00	Life Insurance	169.00	169.00	50.92	0.00	30.13
101-410-718.00	Retirement	3,876.00	3,876.00	3,100.23	0.00	79.99
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	1.56	0.00	0.78
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	198.00	0.00	50.00
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	1,101.45	0.00	220.29
101-410-940.00	Rentals	5,142.00	5,142.00	2,571.00	0.00	50.00
101-410-941.00	Motor Pool Equip Rental	1,800.00	1,800.00	1,392.51	0.00	77.36
101-410-941.01	Data Processing	2,205.00	2,205.00	1,048.02	0.00	47.53
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	44,431.58	0.00	46.91
Dept 441-Street						
101-441-702.00	Payroll	287,815.00	287,815.00	101,318.04	0.00	35.20
101-441-702.01	Other Fringe Benefits-taxable	11,794.00	11,794.00	7,070.58	0.00	59.95
101-441-702.60	Payroll - Forestry Tree Removal&Trimming	0.00	0.00	10,037.55	0.00	100.00
101-441-702.61	Payroll - Events Barricades/Banners	0.00	0.00	3,643.39	0.00	100.00
101-441-702.62	Payroll - Parking Lot Maint	0.00	0.00	1,379.87	0.00	100.00
101-441-702.63	Payroll - Christmas Decorations	0.00	0.00	2,595.74	0.00	100.00
101-441-702.66	Payroll - Sign Replacement	0.00	0.00	1,876.54	0.00	100.00
101-441-702.67	Payroll - Sidewalk	0.00	0.00	817.42	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	3,303.10	0.00	36.17
101-441-704.60	Overtime - Forestry Removal&Trimming	0.00	0.00	397.11	0.00	100.00
101-441-704.61	Overtime - Events Barricades/Banners	0.00	0.00	432.82	0.00	100.00
101-441-704.62	Overtime - Parking Lot Maint	0.00	0.00	207.38	0.00	100.00
101-441-715.00	Social Security	24,409.00	24,409.00	10,017.91	0.00	41.04
101-441-716.00	Hospitalization	61,009.00	61,009.00	20,872.44	0.00	34.21
101-441-717.00	Life Insurance	773.00	773.00	323.20	0.00	41.81
101-441-718.00	Retirement	32,304.00	32,304.00	19,269.30	0.00	59.65
101-441-719.00	Hospitalization - Prescriptio	200.00	200.00	52.20	0.00	26.10
101-441-721.00	Workers Compensation	5,003.00	5,003.00	5,485.57	0.00	109.65
101-441-727.00	Office Supplies	0.00	0.00	11.19	0.00	100.00
101-441-740.00	Operating Supplies	5,000.00	5,000.00	2,461.53	1,872.00	86.67
101-441-741.00	Uniforms	3,100.00	3,100.00	1,892.12	0.00	61.04
101-441-760.00	Medical Services	1,000.00	1,000.00	611.88	0.00	61.19
101-441-761.00	Safety Supplies	1,000.00	1,000.00	814.83	0.00	81.48
101-441-775.00	Repair & Maintenance Supplies	6,400.00	6,400.00	2,009.91	0.00	31.40
101-441-777.00	Minor Tools	3,600.00	3,600.00	4,527.81	0.00	125.77
101-441-778.00	Paint & Signs	1,500.00	1,500.00	625.95	0.00	41.73
101-441-801.00	Professional Services	300.00	300.00	579.74	0.00	193.25

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FUND 101 - GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE 12/31/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET			
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	20,526.55	0.00	48.30
101-441-850.00	Communications	2,500.00	2,500.00	995.09	0.00	39.80
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	(387.30)	0.00	(193.65)
101-441-922.00	Utilities-Elec, Water, Sewer	92,000.00	92,000.00	37,311.21	0.00	40.56
101-441-939.00	Contracted Maintenance	12,000.00	12,000.00	8,901.00	0.00	74.18
101-441-940.00	Rentals	5,142.00	5,142.00	2,571.00	0.00	50.00
101-441-941.00	Motor Pool Equip Rental	130,000.00	130,000.00	81,926.42	0.00	63.02
101-441-941.01	Data Processing	2,978.00	2,978.00	1,489.02	0.00	50.00
101-441-958.00	Education & Training	4,550.00	4,550.00	4,591.45	0.00	100.91
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	1,882.50	0.00	42.78
Total Dept 441-Street		778,245.00	778,245.00	362,509.56	1,872.00	46.82
Dept 447-Engineering						
101-447-702.00	Payroll	5,198.00	5,198.00	2,411.67	0.00	46.40
101-447-702.01	Other Fringe Benefits-taxable	335.00	335.00	110.06	0.00	32.85
101-447-715.00	Social Security	423.00	423.00	221.41	0.00	52.34
101-447-716.00	Hospitalization	93.00	93.00	334.71	0.00	359.90
101-447-717.00	Life Insurance	90.00	90.00	46.27	0.00	51.41
101-447-718.00	Retirement	4,554.00	4,554.00	378.59	0.00	8.31
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	19.50	0.00	6.50
101-447-801.00	Professional Services	500.00	500.00	326.06	0.00	65.21
101-447-810.00	Dues & Memberships	250.00	250.00	105.00	0.00	42.00
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	132.00	0.00	52.80
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	1,542.50	0.00	50.00
101-447-941.01	Data Processing	744.00	744.00	372.00	0.00	50.00
101-447-958.00	Education & Training	2,500.00	2,500.00	2,205.62	0.00	88.22
Total Dept 447-Engineering		18,540.00	18,540.00	8,464.52	0.00	45.66
Dept 540-PSB Operations						
101-540-702.00	Payroll	3,240.00	3,240.00	1,397.40	0.00	43.13
101-540-702.01	Other Fringe Benefits-taxable	163.00	163.00	13.00	0.00	7.98
101-540-703.00	Part-time Salaries	7,831.00	7,831.00	3,609.84	0.00	46.10
101-540-715.00	Social Security	854.00	854.00	383.97	0.00	44.96
101-540-716.00	Hospitalization	991.00	991.00	118.93	0.00	12.00
101-540-717.00	Life Insurance	4.00	4.00	8.80	0.00	220.00
101-540-718.00	Retirement	0.00	0.00	242.37	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	792.97	0.00	79.30
101-540-740.00	Operating Supplies	3,800.00	3,800.00	3,125.46	1,872.00	131.51
101-540-760.00	Medical Services	0.00	0.00	7.70	0.00	100.00
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	4,778.78	0.00	31.86
101-540-825.00	Insurance	6,705.00	6,705.00	3,341.64	0.00	49.84
101-540-850.00	Communications	5,600.00	5,600.00	2,631.07	0.00	46.98
101-540-921.00	Utilities - Gas	13,000.00	13,000.00	1,374.12	0.00	10.57

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FUND 101 - GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE 12/31/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET			
101-540-922.00	Utilities-Elec, Water, Sewer	36,000.00	36,000.00	17,202.25	0.00	47.78
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	650.15	0.00	13.00
101-540-941.00	Motor Pool Equip Rental	750.00	750.00	421.03	0.00	56.14
101-540-941.01	Data Processing	272.00	272.00	136.02	0.00	50.01
Total Dept 540-PSB Operations		103,347.00	103,347.00	41,156.76	1,872.00	41.64
Dept 729-Community Development						
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	1,155.48	0.00	50.00
Total Dept 729-Community Development		14,861.00	14,861.00	1,455.48	0.00	9.79
Dept 774-Parks						
101-774-702.00	Payroll	11,498.00	11,498.00	4,999.89	0.00	43.48
101-774-702.01	Other Fringe Benefits-taxable	1,663.00	1,663.00	882.32	0.00	53.06
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	2,471.73	0.00	100.00
101-774-702.55	Payroll - Trees/Forestry	0.00	0.00	81.12	0.00	100.00
101-774-702.58	Payroll - Fountain	0.00	0.00	513.29	0.00	100.00
101-774-703.00	Part-time Salaries	16,000.00	16,000.00	6,517.41	0.00	40.73
101-774-704.00	Overtime Salaries	250.00	250.00	0.00	0.00	0.00
101-774-704.58	Overtime - Fountain	0.00	0.00	62.70	0.00	100.00
101-774-715.00	Social Security	2,097.00	2,097.00	1,150.87	0.00	54.88
101-774-716.00	Hospitalization	1,153.00	1,153.00	136.47	0.00	11.84
101-774-717.00	Life Insurance	26.00	26.00	23.30	0.00	89.62
101-774-718.00	Retirement	8,160.00	8,160.00	860.15	0.00	10.54
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	3,493.71	786.31	107.00
101-774-760.00	Medical Services	75.00	75.00	17.50	0.00	23.33
101-774-775.00	Repair & Maintenance Supplies	3,000.00	3,000.00	1,062.88	2,543.80	120.22
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	2,435.00	0.00	121.75
101-774-922.00	Utilities-Elec, Water, Sewer	12,000.00	12,000.00	5,420.89	0.00	45.17
101-774-939.00	Contracted Maintenance	2,000.00	2,000.00	750.09	0.00	37.50
101-774-941.00	Motor Pool Equip Rental	21,000.00	21,000.00	12,823.83	0.00	61.07
101-774-941.01	Data Processing	136.00	136.00	67.98	0.00	49.99
Total Dept 774-Parks		87,140.00	87,140.00	45,092.64	3,330.11	55.57
Dept 900-Capital Outlay Control						
101-900-970.00	Capital Outlay	140,906.00	172,648.00	53,847.98	4,900.00	34.03
Total Dept 900-Capital Outlay Control		140,906.00	172,648.00	53,847.98	4,900.00	34.03
TOTAL Expenditures		5,786,208.00	5,889,974.00	3,257,831.21	1,038,397.56	72.94
Fund 101:						
TOTAL REVENUES		5,786,208.00	5,786,208.00	4,808,396.64	0.00	83.10
TOTAL EXPENDITURES		5,786,208.00	5,889,974.00	3,257,831.21	1,038,397.56	72.94
NET OF REVENUES & EXPENDITURES		0.00	(103,766.00)	1,550,565.43	(1,038,397.56)	

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NON-GENERAL FUND SUMMARY

GL NUMBER	DESCRIPTION	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 12/31/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Fund 202 - MVH Major & Trunkline Fund						
TOTAL REVENUES		423,277.00	423,277.00	127,313.34	0.00	30.08
TOTAL EXPENDITURES		442,156.00	485,571.81	310,677.71	8,843.75	65.80
NET OF REVENUES & EXPENDITURES		(18,879.00)	(62,294.81)	(183,364.37)	(8,843.75)	
Fund 203 - MVH Local Fund						
TOTAL REVENUES		326,067.00	326,067.00	66,890.58	0.00	20.51
TOTAL EXPENDITURES		340,117.00	867,411.84	559,734.84	16,536.29	66.44
NET OF REVENUES & EXPENDITURES		(14,050.00)	(541,344.84)	(492,844.26)	(16,536.29)	
Fund 208 - Recreation Fund						
TOTAL REVENUES		401,923.00	401,923.00	296,042.07	0.00	73.66
TOTAL EXPENDITURES		410,623.00	410,623.00	192,970.95	0.00	46.99
NET OF REVENUES & EXPENDITURES		(8,700.00)	(8,700.00)	103,071.12	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	33,865.51	0.00	58.84
NET OF REVENUES & EXPENDITURES		4,694.00	4,694.00	27,790.49	0.00	
Fund 295 - Airport						
TOTAL REVENUES		170,440.00	170,440.00	59,671.15	0.00	35.01
TOTAL EXPENDITURES		170,440.00	170,440.00	103,750.94	6,002.52	64.39
NET OF REVENUES & EXPENDITURES		0.00	0.00	(44,079.79)	(6,002.52)	
Fund 296 - Local Development Finance Auth						
TOTAL REVENUES		460,566.00	460,566.00	385,888.42	0.00	83.79
TOTAL EXPENDITURES		386,521.00	386,521.00	148,055.22	0.00	38.30
NET OF REVENUES & EXPENDITURES		74,045.00	74,045.00	237,833.20	0.00	
Fund 298 - Downtown Development Authority						
TOTAL REVENUES		222,000.00	222,000.00	292,814.48	0.00	131.90
TOTAL EXPENDITURES		246,253.00	252,965.50	92,460.66	9,628.75	40.36
NET OF REVENUES & EXPENDITURES		(24,253.00)	(30,965.50)	200,353.82	(9,628.75)	
Fund 299 - MAEDA						
TOTAL REVENUES		653,619.00	653,619.00	327,128.00	0.00	50.05
TOTAL EXPENDITURES		653,619.00	653,619.00	310,210.40	0.00	47.46
NET OF REVENUES & EXPENDITURES		0.00	0.00	16,917.60	0.00	

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

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NON-GENERAL FUND SUMMARY

GL NUMBER	DESCRIPTION	2013-14 ORIGINAL BUDGET	2013-14 AMENDED BUDGET	YTD BALANCE 12/31/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Fund 536 - Marshall House Fund						
TOTAL REVENUES		581,660.00	581,660.00	275,944.95	0.00	47.44
TOTAL EXPENDITURES		698,901.00	718,735.12	369,671.93	143,133.02	71.35
NET OF REVENUES & EXPENDITURES		(117,241.00)	(137,075.12)	(93,726.98)	(143,133.02)	
Fund 582 - Electric Fund						
TOTAL REVENUES		13,708,310.00	13,708,310.00	6,436,728.74	0.00	46.95
TOTAL EXPENDITURES		15,280,065.00	15,526,967.82	6,296,481.56	312,263.01	42.56
NET OF REVENUES & EXPENDITURES		(1,571,755.00)	(1,818,657.82)	140,247.18	(312,263.01)	
Fund 588 - DART Fund						
TOTAL REVENUES		359,690.00	359,690.00	248,374.13	0.00	69.05
TOTAL EXPENDITURES		417,794.00	417,794.00	195,376.43	0.00	46.76
NET OF REVENUES & EXPENDITURES		(58,104.00)	(58,104.00)	52,997.70	0.00	
Fund 590 - Wastewater Fund						
TOTAL REVENUES		1,587,500.00	1,587,500.00	773,655.48	0.00	48.73
TOTAL EXPENDITURES		1,839,032.00	2,903,242.83	1,264,398.04	310,628.36	54.25
NET OF REVENUES & EXPENDITURES		(251,532.00)	(1,315,742.83)	(490,742.56)	(310,628.36)	
Fund 591 - Water Fund						
TOTAL REVENUES		1,601,900.00	1,601,900.00	789,155.83	0.00	49.26
TOTAL EXPENDITURES		1,395,493.00	1,701,727.54	854,088.29	74,700.66	54.58
NET OF REVENUES & EXPENDITURES		206,407.00	(99,827.54)	(64,932.46)	(74,700.66)	
Fund 636 - Data Processing						
TOTAL REVENUES		147,378.00	147,378.00	72,297.01	0.00	49.06
TOTAL EXPENDITURES		165,272.00	184,960.50	121,689.84	(5,286.00)	62.93
NET OF REVENUES & EXPENDITURES		(17,894.00)	(37,582.50)	(49,392.83)	5,286.00	
Fund 661 - Motor Pool Fund						
TOTAL REVENUES		745,550.00	745,550.00	389,822.33	0.00	52.29
TOTAL EXPENDITURES		980,515.00	1,005,590.04	556,475.86	29,456.64	58.27
NET OF REVENUES & EXPENDITURES		(234,965.00)	(260,040.04)	(166,653.53)	(29,456.64)	



REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

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NON-GENERAL FUND SUMMARY

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE 12/31/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET			
Fund 678 - Safety						
	TOTAL REVENUES	400.00	400.00	24.38	0.00	6.10
	TOTAL EXPENDITURES	3,400.00	3,400.00	660.16	0.00	19.42
	NET OF REVENUES & EXPENDITURES	(3,000.00)	(3,000.00)	(635.78)	0.00	
Fund 792 - Special Projects Fund						
	TOTAL REVENUES	20,373.00	20,373.00	38,848.79	0.00	190.69
	TOTAL EXPENDITURES	19,651.00	28,523.14	21,302.50	8,872.14	105.79
	NET OF REVENUES & EXPENDITURES	722.00	(8,150.14)	17,546.29	(8,872.14)	
	TOTAL REVENUES - ALL FUNDS	21,472,907.00	21,472,907.00	10,642,255.68	0.00	49.56
	TOTAL EXPENDITURES - ALL FUNDS	23,507,412.00	25,775,653.14	11,431,870.84	914,779.14	44.35
	NET OF REVENUES & EXPENDITURES	(2,034,505.00)	(4,302,746.14)	(789,615.16)	(914,779.14)	

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

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NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE 12/31/2013	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	123,236.28	0.00	32.74
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	65.95	0.00	16.49
Total Dept 000		423,277.00	423,277.00	127,313.34	0.00	30.08
TOTAL Revenues						
		423,277.00	423,277.00	127,313.34	0.00	30.08
Expenditures						
Dept 000						
202-000-803.00	Service Fee	300.00	300.00	150.00	0.00	50.00
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	150.00	0.00	14.29
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	1,509.12	0.00	49.90
202-463-718.00	Retirement	1,824.00	1,824.00	1,057.76	0.00	57.99
202-463-721.00	Workers Compensation	319.00	319.00	393.82	0.00	123.45
202-463-775.00	Repair & Maintenance Suppli	5,000.00	5,000.00	1,389.87	0.00	27.80
202-463-939.00	Contracted Maintenance	5,000.00	5,000.00	7,153.97	0.00	143.08
202-463-941.00	Motor Pool Equip Rental	9,000.00	9,000.00	77.78	0.00	0.86
Total Dept 463-Street Maintenance		40,315.00	40,315.00	11,752.47	0.00	29.15
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	323.40	0.00	49.91
202-474-718.00	Retirement	396.00	396.00	226.67	0.00	57.24
202-474-721.00	Workers Compensation	89.00	89.00	110.76	0.00	124.45
202-474-775.00	Repair & Maintenance Suppli	1,000.00	1,000.00	0.00	0.00	0.00
202-474-778.00	Paint & Signs	500.00	500.00	500.00	0.00	100.00
202-474-939.00	Contracted Maintenance	500.00	500.00	786.41	0.00	157.28
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	2,126.78	0.00	18.59

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

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NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE 12/31/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET			
Dept 476-Traffic Signals						
202-476-922.00	Utilities-Elec, Water, Sewer	2,500.00	2,500.00	345.00	0.00	13.80
Total Dept 476-Traffic Signals		2,500.00	2,500.00	345.00	0.00	13.80
Dept 480-Winter Maintenance						
202-480-702.00	Payroll	4,000.00	4,000.00	252.49	0.00	6.31
202-480-704.00	Overtime Salaries	9,500.00	9,500.00	672.26	0.00	7.08
202-480-715.00	Social Security	918.00	918.00	70.01	0.00	7.63
202-480-716.00	Hospitalization	864.00	864.00	431.16	0.00	49.90
202-480-718.00	Retirement	516.00	516.00	302.21	0.00	58.57
202-480-721.00	Workers Compensation	319.00	319.00	393.82	0.00	123.45
202-480-775.00	Repair & Maintenance Suppli	15,000.00	15,000.00	821.63	0.00	5.48
202-480-941.00	Motor Pool Equip Rental	17,000.00	17,000.00	3,081.94	0.00	18.13
Total Dept 480-Winter Maintenance		48,117.00	48,117.00	6,025.52	0.00	12.52
Dept 486-Trunkline						
202-486-702.00	Payroll	12,000.00	12,000.00	3,297.36	0.00	27.48
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	249.48	0.00	26.18
202-486-716.00	Hospitalization	2,592.00	2,592.00	1,293.54	0.00	49.91
202-486-718.00	Retirement	1,560.00	1,560.00	906.64	0.00	58.12
202-486-721.00	Workers Compensation	270.00	270.00	332.29	0.00	123.07
202-486-775.00	Repair & Maintenance Suppli	15,000.00	15,000.00	234.87	0.00	1.57
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	6,314.18	0.00	12.80
Dept 539-Administration						
202-539-805.00	Administrative Costs	1,860.00	1,860.00	930.00	0.00	50.00
202-539-990.00	Debt Service	245,000.00	245,000.00	140,000.00	0.00	57.14
202-539-995.00	Bond Interest Paid	31,297.00	31,297.00	19,141.87	0.00	61.16
Total Dept 539-Administration		278,157.00	278,157.00	160,071.87	0.00	57.55
Dept 900-Capital Outlay Control						
202-900-970.00	Capital Outlay	4,250.00	47,665.81	120,391.89	8,843.75	271.13
Total Dept 900-Capital Outlay Control		4,250.00	47,665.81	120,391.89	8,843.75	271.13
TOTAL Expenditures		442,156.00	485,571.81	310,677.71	8,843.75	65.80
Fund 202:						
TOTAL REVENUES		423,277.00	423,277.00	127,313.34	0.00	30.08
TOTAL EXPENDITURES		442,156.00	485,571.81	310,677.71	8,843.75	65.80
NET OF REVENUES & EXPENDITURES		(18,879.00)	(62,294.81)	(183,364.37)	(8,843.75)	308.55

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

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NON-GENERAL FUND DETAIL

2013-14 2013-14

ORIGINAL

AMENDED

YTD BALANCE

ENCUMBERED

% BDGT

GL NUMBER

DESCRIPTION

BUDGET

BUDGET

12/31/2013

YEAR-TO-DATE

USED

Fund 203 - MVH Local Fund

Revenues

Dept 000

203-000-549.00	State - MVH Local	155,367.00	155,367.00	45,592.56	0.00	29.35
203-000-665.00	Interest	700.00	700.00	48.02	0.00	6.86
203-000-699.00	Transfers From Other Funds	0.00	0.00	21,250.00	0.00	100.00
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	66,890.58	0.00	20.51

TOTAL Revenues

326,067.00	326,067.00	66,890.58	0.00	20.51
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Expenditures

Dept 463-Street Maintenance

203-463-702.00	Payroll	18,000.00	18,000.00	4,439.21	0.00	24.66
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	344.67	0.00	23.72
203-463-716.00	Hospitalization	3,876.00	3,876.00	1,940.34	0.00	50.06
203-463-718.00	Retirement	2,340.00	2,340.00	1,360.00	0.00	58.12
203-463-721.00	Workers Compensation	417.00	417.00	595.57	0.00	142.82
203-463-775.00	Repair & Maintenance Suppli	6,000.00	6,000.00	243.43	0.00	4.06
203-463-801.00	Professional Services	200.00	200.00	506.00	0.00	253.00
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	1,905.20	0.00	10.58
Total Dept 463-Street Maintenance		53,286.00	53,286.00	12,274.84	0.00	23.04

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	808.44	0.00	49.90
203-474-718.00	Retirement	972.00	972.00	566.67	0.00	58.30
203-474-721.00	Workers Compensation	176.00	176.00	217.13	0.00	123.37
203-474-775.00	Repair & Maintenance Suppli	600.00	600.00	0.00	0.00	0.00
203-474-778.00	Paint & Signs	500.00	500.00	513.22	0.00	102.64
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	3,117.37	0.00	23.13

Dept 480-Winter Maintenance

203-480-702.00	Payroll	8,000.00	8,000.00	351.86	0.00	4.40
203-480-704.00	Overtime Salaries	6,000.00	6,000.00	752.09	0.00	12.53
203-480-715.00	Social Security	995.00	995.00	83.34	0.00	8.38
203-480-716.00	Hospitalization	1,728.00	1,728.00	862.38	0.00	49.91
203-480-718.00	Retirement	1,044.00	1,044.00	604.43	0.00	57.90
203-480-721.00	Workers Compensation	334.00	334.00	411.40	0.00	123.17

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NON-GENERAL FUND DETAIL

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		ORIGINAL BUDGET	AMENDED BUDGET			
203-480-775.00	Repair & Maintenance Suppli	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	4,902.12	0.00	32.68
Total Dept 480-Winter Maintenance		45,101.00	45,101.00	7,967.62	0.00	17.67
Dept 900-Capital Outlay Control						
203-900-970.00	Capital Outlay	228,250.00	755,544.84	536,375.01	16,536.29	73.18
Total Dept 900-Capital Outlay Control		228,250.00	755,544.84	536,375.01	16,536.29	73.18
TOTAL Expenditures		340,117.00	867,411.84	559,734.84	16,536.29	66.44
Fund 203:						
TOTAL REVENUES		326,067.00	326,067.00	66,890.58	0.00	20.51
TOTAL EXPENDITURES		340,117.00	867,411.84	559,734.84	16,536.29	66.44
NET OF REVENUES & EXPENDITURES		(14,050.00)	(541,344.84)	(492,844.26)	(16,536.29)	94.10

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

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NON-GENERAL FUND DETAIL

2013-14 2013-14

ORIGINAL

AMENDED

YTD BALANCE

ENCUMBERED

% BDGT

GL NUMBER

DESCRIPTION

BUDGET

BUDGET

12/31/2013

YEAR-TO-DATE

USED

Fund 208 - Recreation Fund

Revenues

Dept 000

208-000-402.00	Current Property Taxes	185,633.00	185,633.00	183,048.91	0.00	98.61
208-000-420.00	Delinquent Personal Prop Tax	100.00	100.00	0.00	0.00	0.00
208-000-445.00	Penalties & Int. on Taxes	600.00	600.00	25.22	0.00	4.20
208-000-651.00	Use Fees	212,140.00	212,140.00	112,915.04	0.00	53.23
208-000-665.00	Interest	2,700.00	2,700.00	448.90	0.00	16.63
208-000-671.00	Miscellaneous Revenue	750.00	750.00	(396.00)	0.00	(52.80)
Total Dept 000		401,923.00	401,923.00	296,042.07	0.00	73.66

TOTAL Revenues

401,923.00 401,923.00 296,042.07 0.00 73.66

Expenditures

Dept 751-Recreation

208-751-702.00	Payroll	129,058.00	129,058.00	59,547.09	0.00	46.14
208-751-702.01	Other Fringe Benefits-taxable	3,758.00	3,758.00	3,757.77	0.00	99.99
208-751-703.00	Part-time Salaries	42,770.00	42,770.00	16,843.62	0.00	39.38
208-751-703.01	PT Salaries - exempt	22,779.00	22,779.00	6,631.06	0.00	29.11
208-751-704.00	Overtime Salaries	1,288.00	1,288.00	294.71	0.00	22.88
208-751-715.00	Social Security	13,348.00	13,348.00	6,034.62	0.00	45.21
208-751-716.00	Hospitalization	36,703.00	36,703.00	12,369.59	0.00	33.70
208-751-717.00	Life Insurance	312.00	312.00	128.00	0.00	41.03
208-751-718.00	Retirement	21,129.00	21,129.00	9,654.42	0.00	45.69
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	219.67	0.00	8.80
208-751-740.00	Operating Supplies	68,856.00	68,856.00	41,033.33	0.00	59.59
208-751-755.00	Miscellaneous Supplies	2,842.00	2,842.00	739.41	0.00	26.02
208-751-776.00	Building Maintenance Supplk	400.00	400.00	0.00	0.00	0.00
208-751-801.00	Professional Services	830.00	830.00	755.81	0.00	91.06
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	5,815.60	0.00	41.64
208-751-825.00	Insurance	184.00	184.00	91.70	0.00	49.84
208-751-850.00	Communications	1,200.00	1,200.00	615.44	0.00	51.29
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	2,337.22	0.00	49.64
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	110.00	0.00	18.93
208-751-940.00	Rentals	12,342.00	12,342.00	6,171.00	0.00	50.00
208-751-941.00	Motor Pool Equip Rental	8,700.00	8,700.00	4,308.37	0.00	49.52
208-751-941.01	Data Processing	9,659.00	9,659.00	4,829.52	0.00	50.00
208-751-958.00	Education & Training	720.00	720.00	375.00	0.00	52.08
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	192,970.95	0.00	46.99

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PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL	AMENDED			
		BUDGET	BUDGET	12/31/2013	YEAR-TO-DATE	USED
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TOTAL Expenditures		410,623.00	410,623.00	192,970.95	0.00	46.99
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Fund 208:						
TOTAL REVENUES		401,923.00	401,923.00	296,042.07	0.00	73.66
TOTAL EXPENDITURES		410,623.00	410,623.00	192,970.95	0.00	46.99
NET OF REVENUES & EXPENDITURES		(8,700.00)	(8,700.00)	103,071.12	0.00	1,184.73

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE 12/31/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET			
Fund 225 - Composting						
Revenues						
Dept 000						
225-000-588.00	Contributions from Local Unif	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	10,036.78	0.00	126.87
225-000-702.01	Other Fringe Benefits-taxable	240.00	240.00	240.45	0.00	100.19
225-000-703.00	Part-time Salaries	8,892.00	8,892.00	4,140.00	0.00	46.56
225-000-715.00	Social Security	1,304.00	1,304.00	1,088.35	0.00	83.46
225-000-716.00	Hospitalization	2,544.00	2,544.00	1,440.41	0.00	56.62
225-000-717.00	Life Insurance	19.00	19.00	4.25	0.00	22.37
225-000-718.00	Retirement	1,150.00	1,150.00	591.78	0.00	51.46
225-000-760.00	Medical Services	0.00	0.00	11.90	0.00	100.00
225-000-775.00	Repair & Maintenance Suppli	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	10,235.78	0.00	63.97
Total Dept 000		57,560.00	57,560.00	33,865.51	0.00	58.84
TOTAL Expenditures						
		57,560.00	57,560.00	33,865.51	0.00	58.84
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	33,865.51	0.00	58.84
NET OF REVENUES & EXPENDITURES		4,694.00	4,694.00	27,790.49	0.00	592.04



REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

2013-14 2013-14

ORIGINAL AMENDED YTD BALANCE ENCUMBERED % BDGT  
BUDGET BUDGET 12/31/2013 YEAR-TO-DATE USED

GL NUMBER DESCRIPTION

Fund 295 - Airport

Revenues

Dept 000

295-000-640.00	Charges for Service - Fuel	98,000.00	98,000.00	53,081.88	0.00	54.17
295-000-665.00	Interest	0.00	0.00	0.11	0.00	100.00
295-000-667.00	Rents	20,000.00	20,000.00	6,589.16	0.00	32.95
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	59,671.15	0.00	35.01

TOTAL Revenues

		170,440.00	170,440.00	59,671.15	0.00	35.01
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Expenditures

Dept 895-Airport

295-895-702.00	Payroll	2,462.00	2,462.00	162.56	0.00	6.60
295-895-702.01	Other Fringe Benefits-taxable	4,800.00	4,800.00	1,476.96	0.00	30.77
295-895-703.00	Part-time Salaries	20,200.00	20,200.00	5,492.83	0.00	27.19
295-895-715.00	Social Security	2,102.00	2,102.00	531.33	0.00	25.28
295-895-716.00	Hospitalization	1,046.00	1,046.00	257.13	0.00	24.58
295-895-717.00	Life Insurance	18.00	18.00	6.80	0.00	37.78
295-895-718.00	Retirement	312.00	312.00	178.87	0.00	57.33
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	2,905.43	0.00	116.22
295-895-757.00	Fuels & Lubricants	92,000.00	92,000.00	69,207.08	0.00	75.23
295-895-801.00	Professional Services	300.00	300.00	231.20	0.00	77.07
295-895-805.00	Administrative Costs	200.00	200.00	56.70	0.00	28.35
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	8,220.08	0.00	82.20
295-895-825.00	Insurance	7,000.00	7,000.00	5,644.33	0.00	80.63
295-895-850.00	Communications	3,500.00	3,500.00	2,051.44	0.00	58.61
295-895-921.00	Utilities - Gas	1,000.00	1,000.00	192.19	0.00	19.22
295-895-922.00	Utilities-Elec, Water, Sewer	5,500.00	5,500.00	2,440.64	0.00	44.38
295-895-930.00	Equipment Maintenance	2,500.00	2,500.00	632.09	0.00	25.28
295-895-931.00	Maintenance of Building	8,000.00	8,000.00	2,068.37	6,002.52	100.89
295-895-941.00	Motor Pool Equip Rental	1,000.00	1,000.00	512.71	0.00	51.27
295-895-941.01	Data Processing	2,646.00	2,646.00	1,323.00	0.00	50.00
Total Dept 895-Airport		167,440.00	167,440.00	103,750.94	6,002.52	65.55

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	103,750.94	6,002.52	64.39
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Fund 295:

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL	AMENDED			
		BUDGET	BUDGET	12/31/2013	YEAR-TO-DATE	USED
TOTAL REVENUES		170,440.00	170,440.00	59,671.15	0.00	35.01
TOTAL EXPENDITURES		170,440.00	170,440.00	103,750.94	6,002.52	64.39
NET OF REVENUES & EXPENDITURES		0.00	0.00	(44,079.79)	(6,002.52)	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL	AMENDED			
		BUDGET	BUDGET	12/31/2013	YEAR-TO-DATE	USED
Fund 296 - Local Development Finance Auth						
Revenues						
Dept 000						
296-000-402.00	Current Property Taxes	433,492.00	433,492.00	383,879.70	0.00	88.56
296-000-665.00	Interest	21,200.00	21,200.00	1,608.72	0.00	7.59
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	385,888.42	0.00	83.79
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TOTAL Revenues		460,566.00	460,566.00	385,888.42	0.00	83.79
Expenditures						
Dept 000						
296-000-801.00	Professional Services	5,250.00	5,250.00	755.81	0.00	14.40
296-000-803.00	Service Fee	125.00	125.00	112.50	0.00	90.00
296-000-805.00	Administrative Costs	16,791.00	16,791.00	6,888.00	0.00	41.02
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	112,087.50	0.00	50.20
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	1,513.98	0.00	50.00
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	22,515.00	0.00	50.00
296-000-999.00	Transfers to Other Funds	0.00	0.00	2,500.00	0.00	100.00
Total Dept 000		386,521.00	386,521.00	148,055.22	0.00	38.30
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TOTAL Expenditures		386,521.00	386,521.00	148,055.22	0.00	38.30
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Fund 296:						
TOTAL REVENUES		460,566.00	460,566.00	385,888.42	0.00	83.79
TOTAL EXPENDITURES		386,521.00	386,521.00	148,055.22	0.00	38.30
NET OF REVENUES & EXPENDITURES		74,045.00	74,045.00	237,833.20	0.00	321.20

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE 12/31/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET			
Fund 298 - Downtown Development Authority						
Revenues						
Dept 000						
298-000-402.00	Current Property Taxes	158,913.00	158,913.00	228,452.17	0.00	143.76
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	4.45	0.00	4.45
298-000-665.00	Interest	2,100.00	2,100.00	192.43	0.00	9.16
Total Dept 000		161,313.00	161,313.00	228,649.05	0.00	141.74
Dept 729-Community Development						
298-729-671.00	Miscellaneous Revenue	32,000.00	32,000.00	41,665.43	0.00	130.20
298-729-699.00	Transfers From Other Funds	28,687.00	28,687.00	22,500.00	0.00	78.43
Total Dept 729-Community Development		60,687.00	60,687.00	64,165.43	0.00	105.73
TOTAL Revenues		222,000.00	222,000.00	292,814.48	0.00	131.90
Expenditures						
Dept 000						
298-000-702.00	Payroll	3,912.00	3,912.00	402.65	0.00	10.29
298-000-702.01	Other Fringe Benefits-taxable	117.00	117.00	117.00	0.00	100.00
298-000-702.42	Payroll - Parking Structure	0.00	0.00	41.80	0.00	100.00
298-000-702.44	Payroll - Flowers	700.00	700.00	82.45	0.00	11.78
298-000-703.00	Part-time Salaries	2,500.00	2,500.00	4,544.64	0.00	181.79
298-000-704.00	Overtime Salaries	2,500.00	2,500.00	98.75	0.00	3.95
298-000-704.42	Overtime - Parking Structure	0.00	0.00	381.77	0.00	100.00
298-000-715.00	Social Security	744.00	744.00	431.99	0.00	58.06
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	292.64	0.00	332.55
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	1,585.31	0.00	39.63
298-000-801.00	Professional Services	0.00	0.00	755.81	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	3,558.00	0.00	9.66
298-000-820.00	Contracted Services	6,400.00	6,400.00	1,950.00	0.00	30.47
298-000-945.00	COMMUNITY PROMOTIONS	28,687.00	28,687.00	20,000.00	0.00	69.72
298-000-970.00	Capital Outlay	0.00	6,712.50	9,628.75	9,628.75	286.89
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	14,098.88	0.00	47.79
Total Dept 000		180,066.00	186,778.50	58,269.48	9,628.75	36.35
Dept 296-DDA Parking Ramp						
298-296-941.00	Motor Pool Equip Rental	3,000.00	3,000.00	3,954.95	0.00	131.83
Total Dept 296-DDA Parking Ramp		3,000.00	3,000.00	3,954.95	0.00	131.83

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL	AMENDED			
		BUDGET	BUDGET	12/31/2013	YEAR-TO-DATE	USED
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	771.53	0.00	100.00
298-729-717.00	Life Insurance	0.00	0.00	4.25	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
298-729-760.00	Medical Services	0.00	0.00	6.30	0.00	100.00
298-729-820.00	Contracted Services	46,500.00	46,500.00	23,750.00	0.00	51.08
298-729-850.00	Communications	1,000.00	1,000.00	285.36	0.00	28.54
298-729-941.01	Data Processing	2,646.00	2,646.00	1,323.00	0.00	50.00
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	30,236.23	0.00	49.82
TOTAL Expenditures		246,253.00	252,965.50	92,460.66	9,628.75	40.36
Fund 298:						
TOTAL REVENUES		222,000.00	222,000.00	292,814.48	0.00	131.90
TOTAL EXPENDITURES		246,253.00	252,965.50	92,460.66	9,628.75	40.36
NET OF REVENUES & EXPENDITURES		(24,253.00)	(30,965.50)	200,353.82	(9,628.75)	615.93

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL	AMENDED			
		BUDGET	BUDGET	12/31/2013	YEAR-TO-DATE	USED
Fund 299 - MAEDA						
Revenues						
Dept 000						
299-000-627.00	Charges for Services - Contra	653,119.00	653,119.00	0.00	0.00	0.00
299-000-627.01	Contract Revenue - City	0.00	0.00	16,165.50	0.00	100.00
299-000-627.02	Contract Revenue - LDFA	0.00	0.00	106,887.50	0.00	100.00
299-000-627.03	Contract Revenue - Main Stre	0.00	0.00	23,750.00	0.00	100.00
299-000-627.04	Contract Revenue - DDA	0.00	0.00	1,950.00	0.00	100.00
299-000-627.05	Contract Revenue - Chamber	0.00	0.00	178,375.00	0.00	100.00
299-000-665.00	Interest	500.00	500.00	0.00	0.00	0.00
Total Dept 000		653,619.00	653,619.00	327,128.00	0.00	50.05
TOTAL Revenues						
		653,619.00	653,619.00	327,128.00	0.00	50.05
Expenditures						
Dept 000						
299-000-702.00	Payroll	275,000.00	275,000.00	159,576.06	0.00	58.03
299-000-702.01	Other Fringe Benefits-taxable	0.00	0.00	3,500.00	0.00	100.00
299-000-715.00	Social Security	21,038.00	21,038.00	11,874.44	0.00	56.44
299-000-716.00	Hospitalization	56,750.00	56,750.00	4,301.54	0.00	7.58
299-000-717.00	Life Insurance	0.00	0.00	1,898.71	0.00	100.00
299-000-718.00	Retirement	11,000.00	11,000.00	1,547.99	0.00	14.07
299-000-720.00	Unemployment	1,125.00	1,125.00	1,056.69	0.00	93.93
299-000-721.00	Workers Compensation	1,210.00	1,210.00	1,399.00	0.00	115.62
299-000-727.00	Office Supplies	3,410.00	3,410.00	4,205.65	0.00	123.33
299-000-740.00	Operating Supplies	2,400.00	2,400.00	1,443.84	0.00	60.16
299-000-755.00	Miscellaneous Supplies	495.00	495.00	346.36	0.00	69.97
299-000-775.00	Repair & Maintenance Suppli	3,800.00	3,800.00	70.00	0.00	1.84
299-000-801.00	Professional Services	33,330.00	33,330.00	71.63	0.00	0.21
299-000-805.00	Administrative Costs	25,200.00	25,200.00	1,570.64	0.00	6.23
299-000-810.00	Dues & Memberships	3,000.00	3,000.00	1,650.00	0.00	55.00
299-000-811.00	Taxes	0.00	0.00	1,402.22	0.00	100.00
299-000-820.00	Contracted Services	0.00	0.00	5,282.52	0.00	100.00
299-000-825.00	Insurance	5,050.00	5,050.00	5,864.40	0.00	116.13
299-000-850.00	Communications	0.00	0.00	5,442.86	0.00	100.00
299-000-860.00	Transportation & Travel	3,000.00	3,000.00	2,470.85	0.00	82.36
299-000-901.00	Advertising	7,800.00	7,800.00	4,586.40	0.00	58.80
299-000-902.00	Marketing	55,000.00	55,000.00	352.56	0.00	0.64
299-000-941.01	Data Processing	8,831.00	8,831.00	0.00	0.00	0.00
299-000-945.00	COMMUNITY PROMOTIONS	1,200.00	1,200.00	4,124.84	0.00	343.74
299-000-945.01	MAEDA PROJECTS/FUNDRAIS	59,400.00	59,400.00	1,991.85	0.00	3.35
299-000-945.02	RESOURCE DEVELOPMENT	15,000.00	15,000.00	0.00	0.00	0.00
299-000-945.03	RETAIL PURCHASES	750.00	750.00	1,570.13	0.00	209.35
299-000-945.04	TOURISM PROMOTIONS	38,000.00	38,000.00	10,599.08	0.00	27.89

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL	AMENDED			
		BUDGET	BUDGET	12/31/2013	YEAR-TO-DATE	USED
299-000-945.05	DREAM DOLLARS	0.00	0.00	31,888.46	0.00	100.00
299-000-945.07	ATHENA PROGRAM	0.00	0.00	180.18	0.00	100.00
299-000-945.08	CHICKEN BBQ	0.00	0.00	5,963.60	0.00	100.00
299-000-945.09	CHRISTMAS	0.00	0.00	4,803.71	0.00	100.00
299-000-945.10	GOLF OUTING	0.00	0.00	6,413.54	0.00	100.00
299-000-945.12	WHAT'S BREWING, MARSHAL	0.00	0.00	455.00	0.00	100.00
299-000-945.13	BLUES FESTIVAL	0.00	0.00	20,585.60	0.00	100.00
299-000-945.15	AMBASSADOR	0.00	0.00	1,010.10	0.00	100.00
299-000-958.00	Education & Training	2,550.00	2,550.00	625.00	0.00	24.51
299-000-969.00	Contingency	19,280.00	19,280.00	0.00	0.00	0.00
Total Dept 000		653,619.00	653,619.00	310,125.45	0.00	47.45
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TOTAL Expenditures		653,619.00	653,619.00	310,125.45	0.00	47.45
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Fund 299:						
TOTAL REVENUES		653,619.00	653,619.00	327,128.00	0.00	50.05
TOTAL EXPENDITURES		653,619.00	653,619.00	310,125.45	0.00	47.45
NET OF REVENUES & EXPENDITURES		0.00	0.00	17,002.55	0.00	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE 12/31/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET			
Fund 536 - Marshall House Fund						
Revenues						
Dept 000						
536-000-531.00	Federal Section 8 Grant	201,880.00	201,880.00	92,178.00	0.00	45.66
536-000-665.00	Interest	4,500.00	4,500.00	449.50	0.00	9.99
536-000-667.00	Rents	335,780.00	335,780.00	167,258.02	0.00	49.81
536-000-671.00	Miscellaneous Revenue	17,000.00	17,000.00	6,096.43	0.00	35.86
536-000-671.02	Misc. Revenue-Cable	22,500.00	22,500.00	9,963.00	0.00	44.28
Total Dept 000		581,660.00	581,660.00	275,944.95	0.00	47.44
TOTAL Revenues						
		581,660.00	581,660.00	275,944.95	0.00	47.44
Expenditures						
Dept 700-Marshall House						
536-700-702.00	Payroll	99,689.00	99,689.00	49,572.67	0.00	49.73
536-700-702.01	Other Fringe Benefits-taxable	23.00	23.00	22.50	0.00	97.83
536-700-703.00	Part-time Salaries	12,750.00	12,750.00	4,951.87	0.00	38.84
536-700-704.00	Overtime Salaries	4,250.00	4,250.00	(284.01)	0.00	(6.68)
536-700-715.00	Social Security	8,726.00	8,726.00	4,298.62	0.00	49.26
536-700-716.00	Hospitalization	40,379.00	40,379.00	11,598.70	0.00	28.72
536-700-717.00	Life Insurance	343.00	343.00	129.61	0.00	37.79
536-700-718.00	Retirement	13,451.00	13,451.00	7,490.56	0.00	55.69
536-700-718.01	Retiree Health Insurance	10,441.00	10,441.00	2,374.72	0.00	22.74
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	1,250.37	0.00	125.04
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	2,483.60	1,727.00	140.35
536-700-755.00	Miscellaneous Supplies	0.00	0.00	390.00	0.00	100.00
536-700-760.00	Medical Services	60.00	60.00	112.00	0.00	186.67
536-700-776.00	Building Maintenance Supplk	7,000.00	7,000.00	11,647.73	0.00	166.40
536-700-801.00	Professional Services	325.00	325.00	4,349.52	0.00	1,338.31
536-700-802.00	Management and Admin Fee	48,000.00	48,000.00	36,876.95	0.00	76.83
536-700-805.00	Administrative Costs	25,740.00	25,740.00	9.34	0.00	0.04
536-700-810.00	Dues & Memberships	650.00	650.00	658.79	0.00	101.35
536-700-820.00	Contracted Services	30,000.00	30,000.00	13,221.99	0.00	44.07
536-700-825.00	Insurance	10,143.00	10,143.00	5,055.06	0.00	49.84
536-700-850.00	Communications	2,000.00	2,000.00	1,387.87	0.00	69.39
536-700-860.00	Transportation & Travel	1,500.00	1,500.00	703.65	0.00	46.91
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	7,828.34	0.00	17.40
536-700-922.00	Utilities-Elec, Water, Sewer	70,000.00	70,000.00	37,259.80	0.00	53.23
536-700-923.00	Cable	24,000.00	24,000.00	8,148.99	0.00	33.95
536-700-930.00	Equipment Maintenance	1,500.00	1,500.00	100.00	0.00	6.67



REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL	AMENDED			
		BUDGET	BUDGET	12/31/2013	YEAR-TO-DATE	USED
536-700-931.00	Maintenance of Building	30,000.00	30,000.00	10,668.33	0.00	35.56
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	3,109.50	0.00	50.00
536-700-958.00	Education & Training	2,500.00	2,500.00	2,838.30	0.00	113.53
536-700-968.00	Depreciation	67,773.00	67,773.00	32,160.00	0.00	47.45
536-700-970.00	Capital Outlay	25,750.00	25,750.00	7,177.34	0.00	27.87
536-700-970.06	Capital Outlay-Replacement f	104,244.00	124,078.12	101,688.34	141,406.02	195.92
Total Dept 700-Marshall House		698,901.00	718,735.12	369,671.93	143,133.02	71.35
TOTAL Expenditures		698,901.00	718,735.12	369,671.93	143,133.02	71.35
Fund 536:						
TOTAL REVENUES		581,660.00	581,660.00	275,944.95	0.00	47.44
TOTAL EXPENDITURES		698,901.00	718,735.12	369,671.93	143,133.02	71.35
NET OF REVENUES & EXPENDITURES		(117,241.00)	(137,075.12)	(93,726.98)	(143,133.02)	172.80

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL	AMENDED			
		BUDGET	BUDGET	12/31/2013	YEAR-TO-DATE	USED
Fund 582 - Electric Fund						
Revenues						
Dept 000						
582-000-601.00	NSF Revenue	4,200.00	4,200.00	2,145.00	0.00	51.07
582-000-607.00	Charges for Services - Fees	7,700.00	7,700.00	31,675.00	0.00	411.36
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	1,860,859.30	0.00	47.17
582-000-644.00	Commercial Sales	5,095,000.00	5,095,000.00	1,967,863.40	0.00	38.62
582-000-645.00	Industrial Sales	3,934,000.00	3,934,000.00	2,109,686.12	0.00	53.63
582-000-646.00	Public Str. & Hwy. Lighting	56,560.00	56,560.00	28,185.64	0.00	49.83
582-000-647.00	Security & Resort Lighting	50,500.00	50,500.00	26,691.76	0.00	52.85
582-000-648.00	Sales to City Government	439,350.00	439,350.00	283,041.38	0.00	64.42
582-000-660.00	Penalties Income	70,000.00	70,000.00	32,619.03	0.00	46.60
582-000-665.00	Interest	15,000.00	15,000.00	5,205.38	0.00	34.70
582-000-667.00	Rents	6,000.00	6,000.00	6,681.00	0.00	111.35
582-000-671.00	Miscellaneous Revenue	30,000.00	30,000.00	82,075.73	0.00	273.59
582-000-692.00	INCR/DECR VALUE OF INVEST	50,000.00	50,000.00	0.00	0.00	0.00
Total Dept 000		13,708,310.00	13,708,310.00	6,436,728.74	0.00	46.95
TOTAL Revenues						
		13,708,310.00	13,708,310.00	6,436,728.74	0.00	46.95
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	91,584.90	0.00	45.06
582-539-702.01	Other Fringe Benefits-taxable	4,031.00	4,031.00	2,909.69	0.00	72.18
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	743.58	0.00	100.00
582-539-715.00	Social Security	15,983.00	15,983.00	7,139.89	0.00	44.67
582-539-716.00	Hospitalization	289,424.00	289,424.00	107,915.73	0.00	37.29
582-539-717.00	Life Insurance	2,442.00	2,442.00	893.15	0.00	36.57
582-539-718.00	Retirement	14,730.00	14,730.00	15,060.49	0.00	102.24
582-539-718.01	Retiree Health Insurance	182,794.00	182,794.00	87,333.03	0.00	47.78
582-539-719.00	Hospitalization - Prescriptio	1,500.00	1,500.00	417.51	0.00	27.83
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	5,808.50	0.00	52.51
582-539-727.02	Postage and Shipping	16,132.00	16,132.00	6,731.00	0.00	41.72
582-539-740.00	Operating Supplies	675.00	675.00	92.35	0.00	13.68
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	52,191.46	2,741.63	80.85
582-539-803.00	Service Fee	835.00	835.00	312.29	0.00	37.40

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE 12/31/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET			
582-539-805.00	Administrative Costs	5,000.00	5,000.00	1,437.49	0.00	28.75
582-539-810.00	Dues & Memberships	9,164.00	9,164.00	215.00	0.00	2.35
582-539-813.00	Energy Optimization	60,000.00	60,000.00	40,064.17	16,100.00	93.61
582-539-820.00	Contracted Services	5,923.00	11,923.00	967.27	0.00	8.11
582-539-825.00	Insurance	51,381.00	51,381.00	42,944.15	0.00	83.58
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	3,732.33	0.00	155.71
582-539-901.00	Advertising	0.00	0.00	100.58	0.00	100.00
582-539-930.00	Equipment Maintenance	675.00	675.00	341.85	0.00	50.64
582-539-941.01	Data Processing	14,729.00	14,729.00	7,364.52	0.00	50.00
582-539-956.00	Bad Debt Expense	1,000.00	1,000.00	1,053.11	0.00	105.31
582-539-958.00	Education & Training	2,429.00	2,429.00	1,989.04	0.00	81.89
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	4,110.00	0.00	51.93
582-539-995.00	Bond Interest Paid	53,588.00	53,588.00	27,622.50	0.00	51.55
582-539-999.00	Transfers to Other Funds	1,021,856.00	1,021,856.00	477,676.00	0.00	46.75
Total Dept 539-Administration		2,030,722.00	2,057,156.95	989,307.12	18,841.63	49.01
Dept 543-Powerhouse						
582-543-704.00	Overtime Salaries	3,000.00	3,000.00	4,848.53	0.00	161.62
582-543-704.25	Overtime - Hydro	0.00	0.00	68.04	0.00	100.00
582-543-705.00	Station Labor	254,932.00	254,932.00	100,136.41	0.00	39.28
582-543-705.01	Other Fringe Benefits-taxable	15,923.00	15,923.00	15,916.28	0.00	99.96
582-543-710.01	Labor - Structure Imp. & Maint	0.00	0.00	1,686.75	0.00	100.00
582-543-710.03	Labor - Diesels & Generators	0.00	0.00	1,369.68	0.00	100.00
582-543-710.04	Labor - Electrical Apparatus	0.00	0.00	4,206.21	0.00	100.00
582-543-710.24	Labor - Dam & Waterways	0.00	0.00	4,963.62	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	9,971.49	0.00	47.60
582-543-718.00	Retirement	45,657.00	45,657.00	17,948.60	0.00	39.31
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	3,957,165.54	0.00	39.74
582-543-740.00	Operating Supplies	6,000.00	6,000.00	5,442.74	0.00	90.71
582-543-741.00	Uniforms	4,589.00	4,589.00	2,026.65	0.00	44.16
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	5,747.25	0.00	14.93
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	521.15	0.00	26.06
582-543-776.00	Building Maintenance Supplies	2,000.00	2,000.00	422.26	0.00	21.11
582-543-777.00	Minor Tools	1,200.00	1,200.00	108.33	0.00	9.03
582-543-780.01	Maintenance - Structures & Equipment	6,079.00	6,079.00	208.77	0.00	3.43
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	116.30	0.00	0.78
582-543-780.04	Maint. - Electrical Apparatus	40,000.00	40,000.00	8,425.36	1,817.00	25.61
582-543-780.24	Maintenance - Dam & Waterways	4,500.00	4,500.00	5,103.60	0.00	113.41
582-543-780.25	Maintenance - Hydro	3,000.00	3,000.00	219.04	0.00	7.30

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

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NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE 12/31/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET			
582-543-801.00	Professional Services	53,555.00	69,389.75	15,131.10	10,962.89	37.60
582-543-820.00	Contracted Services	16,233.00	16,233.00	7,510.55	0.00	46.27
582-543-832.00	State Emmission Fee	5,750.00	5,750.00	400.00	0.00	6.96
582-543-850.00	Communications	3,570.00	3,570.00	1,776.90	0.00	49.77
582-543-860.00	Transportation & Travel	400.00	400.00	40.00	0.00	10.00
582-543-921.00	Utillities - 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	383.88	0.00	38.39
582-543-941.00	Motor Pool Equip Rental	3,500.00	3,500.00	2,886.59	0.00	82.47
582-543-941.01	Data Processing	3,624.00	3,624.00	1,812.00	0.00	50.00
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	98,100.00	0.00	49.64
Total Dept 543-Powerhouse		10,762,509.00	10,778,343.75	4,280,805.30	12,779.89	39.84
Dept 544-Line Distribution						
582-544-702.00	Payroll	0.00	0.00	562.49	0.00	100.00
582-544-703.00	Part-time Salaries	12,480.00	12,480.00	4,692.00	0.00	37.60
582-544-704.00	Overtime Salaries	10,000.00	10,000.00	1,931.13	0.00	19.31
582-544-704.05	Overtime - Overhead Lines	13,000.00	13,000.00	12,953.54	0.00	99.64
582-544-704.06	Overtime - Transformer & De	1,200.00	1,200.00	173.52	0.00	14.46
582-544-704.07	Overtime - Services	11,000.00	11,000.00	5,409.90	0.00	49.18
582-544-704.09	Overtime - St. Lights & Signs	200.00	200.00	334.08	0.00	167.04
582-544-704.12	Overtime - Meter Reading	200.00	200.00	0.00	0.00	0.00
582-544-704.13	Overtime- Christmas Decorat	300.00	300.00	381.75	0.00	127.25
582-544-704.29	Overtime - Underground Line	500.00	500.00	301.27	0.00	60.25
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	74,654.86	0.00	14.25
582-544-705.01	Other Fringe Benefits-taxable	28,691.00	28,691.00	22,564.48	0.00	78.65
582-544-710.05	Labor - Overhead Lines	0.00	0.00	111,917.31	0.00	100.00
582-544-710.06	Labor - Transformers & Devic	0.00	0.00	319.01	0.00	100.00
582-544-710.07	Labor - Services	0.00	0.00	4,007.65	0.00	100.00
582-544-710.09	Labor - St. Lights & Signals	0.00	0.00	10,115.45	0.00	100.00
582-544-710.10	Labor - Security Lights	0.00	0.00	711.72	0.00	100.00
582-544-710.11	Labor - Brooks Fountain	0.00	0.00	3,083.15	0.00	100.00
582-544-710.12	Labor - Meter Reading	43,319.00	43,319.00	19,991.94	0.00	46.15
582-544-710.13	Labor - Christmas Decoration	0.00	0.00	12,684.19	0.00	100.00
582-544-710.14	Labor - Meter Shop	48,949.00	48,949.00	22,588.80	0.00	46.15
582-544-710.29	Labor - Underground Lines	0.00	0.00	15,635.29	0.00	100.00
582-544-710.30	Labor - Line Clearance	0.00	0.00	13,380.94	0.00	100.00
582-544-715.00	Social Security	53,082.00	53,082.00	25,389.30	0.00	47.83
582-544-718.00	Retirement	88,197.00	88,197.00	42,297.69	0.00	47.96
582-544-721.00	Workers Compensation	7,672.00	7,672.00	9,455.98	0.00	123.25
582-544-727.02	Postage and Shipping	0.00	0.00	82.05	0.00	100.00
582-544-740.00	Operating Supplies	17,056.00	21,351.00	8,310.50	0.00	38.92
582-544-741.00	Uniforms	6,928.00	6,928.00	3,160.92	0.00	45.63
582-544-760.00	Medical Services	1,719.00	1,719.00	904.32	0.00	52.61
582-544-761.00	Safety Supplies	12,000.00	12,000.00	5,205.66	0.00	43.38
582-544-776.00	Building Maintenance Supplk	0.00	0.00	46.50	0.00	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL	AMENDED			
		BUDGET	BUDGET	12/31/2013	YEAR-TO-DATE	USED
582-544-777.00	Minor Tools	10,000.00	10,000.00	1,672.76	0.00	16.73
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 & Devic	2,271.00	2,271.00	545.61	0.00	24.03
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	9,981.73	0.00	23.60
582-544-780.09	Maintenance - St. Lights & Si	12,317.00	12,317.00	2,875.25	0.00	23.34
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 Founta	100.00	100.00	0.00	0.00	0.00
582-544-780.13	Maint. - Christmas Decoratio	100.00	100.00	0.00	0.00	0.00
582-544-780.29	Maintenance- Underground I	13,724.00	13,724.00	327.73	0.00	2.39
582-544-801.00	Professional Services	9,671.00	9,671.00	136.00	0.00	1.41
582-544-820.00	Contracted Services	90,000.00	158,139.04	48,765.48	7,414.16	35.53
582-544-850.00	Communications	2,134.00	2,134.00	710.62	0.00	33.30
582-544-860.00	Transportation & Travel	5,595.00	5,595.00	2,525.34	0.00	45.14
582-544-930.00	Equipment Maintenance	3,321.00	3,321.00	1,100.57	0.00	33.14
582-544-932.00	Vehicle Maintenance	194.00	194.00	124.05	0.00	63.94
582-544-940.00	Rentals	57,594.00	57,594.00	28,797.00	0.00	50.00
582-544-941.00	Motor Pool Equip Rental	150,000.00	150,000.00	101,904.87	0.00	67.94
582-544-941.01	Data Processing	11,952.00	11,952.00	6,051.00	0.00	50.63
582-544-958.00	Education & Training	7,733.00	7,733.00	6,035.00	0.00	78.04
582-544-968.00	Depreciation	304,288.00	304,288.00	148,500.00	0.00	48.80
Total Dept 544-Line Distribution		1,636,334.00	1,711,442.28	799,166.34	9,833.22	47.27
Dept 900-Capital Outlay Control						
582-900-970.00	Capital Outlay	850,500.00	980,024.84	227,233.80	270,808.27	50.82
Total Dept 900-Capital Outlay Control		850,500.00	980,024.84	227,233.80	270,808.27	50.82
TOTAL Expenditures		15,280,065.00	15,526,967.82	6,296,481.56	312,263.01	42.56
Fund 582:						
TOTAL REVENUES		13,708,310.00	13,708,310.00	6,436,728.74	0.00	46.95
TOTAL EXPENDITURES		15,280,065.00	15,526,967.82	6,296,481.56	312,263.01	42.56
NET OF REVENUES & EXPENDITURES		(1,571,755.00)	(1,818,657.82)	140,247.18	(312,263.01)	9.46

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE 12/31/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET			
Fund 588 - DART Fund						
Revenues						
Dept 000						
588-000-402.00	Current Property Taxes	95,645.00	95,645.00	94,312.93	0.00	98.61
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	12.96	0.00	3.70
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	50,112.49	0.00	84.01
588-000-570.00	State Operating Assistance	143,447.00	143,447.00	71,559.00	0.00	49.89
588-000-571.00	State Grant - DART	0.00	0.00	1,220.75	0.00	100.00
588-000-610.00	Passenger Fares	56,000.00	56,000.00	24,105.01	0.00	43.04
588-000-665.00	Interest	1,000.00	1,000.00	66.99	0.00	6.70
588-000-671.00	Miscellaneous Revenue	500.00	500.00	6,984.00	0.00	1,396.80
Total Dept 000		359,690.00	359,690.00	248,374.13	0.00	69.05
TOTAL Revenues		359,690.00	359,690.00	248,374.13	0.00	69.05

Expenditures

Dept 538-DART

588-538-702.00	Payroll	96,991.00	96,991.00	45,305.69	0.00	46.71
588-538-702.01	Other Fringe Benefits-taxable	3,854.00	3,854.00	3,859.28	0.00	100.14
588-538-703.00	Part-time Salaries	96,918.00	96,918.00	39,797.79	0.00	41.06
588-538-704.00	Overtime Salaries	6,069.00	6,069.00	2,854.80	0.00	47.04
588-538-715.00	Social Security	15,703.00	15,703.00	6,895.46	0.00	43.91
588-538-716.00	Hospitalization	39,909.00	39,909.00	17,965.47	0.00	45.02
588-538-717.00	Life Insurance	178.00	178.00	73.88	0.00	41.51
588-538-718.00	Retirement	9,563.00	9,563.00	7,255.62	0.00	75.87
588-538-718.01	Retiree Health Insurance	8,347.00	8,347.00	5,535.56	0.00	66.32
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	17.24	0.00	6.90
588-538-740.00	Operating Supplies	1,200.00	1,200.00	610.95	0.00	50.91
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	12,781.73	0.00	38.73
588-538-760.00	Medical Services	1,200.00	1,200.00	1,520.82	0.00	126.74
588-538-801.00	Professional Services	1,500.00	1,500.00	897.81	0.00	59.85
588-538-805.00	Administrative Costs	22,000.00	22,000.00	9,558.75	0.00	43.45
588-538-810.00	Dues & Memberships	700.00	700.00	700.00	0.00	100.00
588-538-825.00	Insurance	4,465.00	4,465.00	2,225.26	0.00	49.84
588-538-850.00	Communications	600.00	600.00	291.13	0.00	48.52
588-538-901.00	Advertising	800.00	800.00	287.80	0.00	35.98
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	4,152.70	0.00	51.91
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	4,628.00	0.00	50.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE 12/31/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET			
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	1,356.00	0.00	50.00
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	21,390.00	0.00	50.04
588-538-970.00	Capital Outlay	0.00	0.00	35.88	0.00	100.00
Total Dept 538-DART		417,794.00	417,794.00	195,376.43	0.00	46.76
TOTAL Expenditures		417,794.00	417,794.00	195,376.43	0.00	46.76
Fund 588:						
TOTAL REVENUES		359,690.00	359,690.00	248,374.13	0.00	69.05
TOTAL EXPENDITURES		417,794.00	417,794.00	195,376.43	0.00	46.76
NET OF REVENUES & EXPENDITURES		(58,104.00)	(58,104.00)	52,997.70	0.00	91.21

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL	AMENDED			
		BUDGET	BUDGET	12/31/2013	YEAR-TO-DATE	USED
Fund 590 - Wastewater Fund						
Revenues						
Dept 000						
590-000-636.00	Residential Sales	950,000.00	950,000.00	467,719.15	0.00	49.23
590-000-644.00	Commercial Sales	480,000.00	480,000.00	235,902.62	0.00	49.15
590-000-645.00	Industrial Sales	96,000.00	96,000.00	34,590.87	0.00	36.03
590-000-648.00	Sales to City Government	40,000.00	40,000.00	20,658.79	0.00	51.65
590-000-660.00	Penalties Income	12,000.00	12,000.00	7,121.37	0.00	59.34
590-000-665.00	Interest	4,000.00	4,000.00	1,506.88	0.00	37.67
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	3,080.80	0.00	123.23
Total Dept 000		1,587,500.00	1,587,500.00	773,655.48	0.00	48.73
TOTAL Revenues						
		1,587,500.00	1,587,500.00	773,655.48	0.00	48.73
Expenditures						
Dept 539-Administration						
590-539-702.00	Payroll	108,312.00	108,312.00	49,247.65	0.00	45.47
590-539-702.01	Other Fringe Benefits-taxable	2,122.00	2,122.00	1,898.09	0.00	89.45
590-539-704.00	Overtime Salaries	0.00	0.00	371.95	0.00	100.00
590-539-715.00	Social Security	8,448.00	8,448.00	3,832.46	0.00	45.37
590-539-716.00	Hospitalization	95,452.00	95,452.00	43,790.53	0.00	45.88
590-539-717.00	Life Insurance	894.00	894.00	360.25	0.00	40.30
590-539-718.00	Retirement	33,073.00	33,073.00	7,802.43	0.00	23.59
590-539-718.01	Retiree Health Insurance	25,571.00	25,571.00	13,054.06	0.00	51.05
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	3,035.34	0.00	59.71
590-539-727.02	Postage and Shipping	6,200.00	6,200.00	2,884.63	0.00	46.53
590-539-760.00	Medical Services	200.00	200.00	157.15	0.00	78.58
590-539-801.00	Professional Services	4,500.00	4,625.00	2,925.07	0.00	63.24
590-539-803.00	Service Fee	457.00	457.00	301.77	0.00	66.03
590-539-805.00	Administrative Costs	1,000.00	1,000.00	323.55	0.00	32.36
590-539-810.00	Dues & Memberships	1,000.00	1,000.00	114.00	0.00	11.40
590-539-820.00	Contracted Services	2,500.00	2,500.00	2,433.63	390.00	112.95
590-539-825.00	Insurance	24,806.00	24,806.00	12,682.79	0.00	51.13
590-539-850.00	Communications	300.00	300.00	132.00	0.00	44.00
590-539-860.00	Transportation & Travel	500.00	500.00	247.27	0.00	49.45
590-539-901.00	Advertising	0.00	0.00	21.94	0.00	100.00
590-539-930.00	Equipment Maintenance	300.00	300.00	166.95	0.00	55.65
590-539-941.01	Data Processing	7,481.00	7,481.00	3,740.52	0.00	50.00
590-539-956.00	Bad Debt Expense	500.00	500.00	105.63	0.00	21.13
590-539-958.00	Education & Training	3,500.00	3,500.00	1,091.52	0.00	31.19
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	1,500.00	0.00	63.37



REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL	AMENDED			
		BUDGET	BUDGET	12/31/2013	YEAR-TO-DATE	USED
590-539-995.00	Bond Interest Paid	117,513.00	117,513.00	58,168.62	0.00	49.50
590-539-999.00	Transfers to Other Funds	46,228.00	46,228.00	24,028.00	0.00	51.98
Total Dept 539-Administration		508,993.00	510,701.54	234,700.74	390.00	46.03
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	4,732.64	0.00	41.60
590-545-705.00	Station Labor	203,606.00	203,606.00	95,980.87	0.00	47.14
590-545-705.01	Other Fringe Benefits-taxable	3,730.00	3,730.00	3,576.43	0.00	95.88
590-545-710.12	Labor - Meter Reading	21,659.00	21,659.00	9,996.43	0.00	46.15
590-545-715.00	Social Security	18,388.00	18,388.00	8,606.45	0.00	46.80
590-545-718.00	Retirement	27,849.00	27,849.00	17,576.36	0.00	63.11
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	8,000.65	4,134.26	80.90
590-545-741.00	Uniforms	2,500.00	2,500.00	1,223.77	0.00	48.95
590-545-755.00	Miscellaneous Supplies	500.00	500.00	71.08	0.00	14.22
590-545-761.00	Safety Supplies	500.00	500.00	76.14	0.00	15.23
590-545-777.00	Minor Tools	500.00	500.00	724.55	0.00	144.91
590-545-780.01	Maintenance - Structures & li	2,000.00	2,000.00	1,780.61	0.00	89.03
590-545-780.15	Maintenance - Plant Equipme	12,000.00	12,000.00	8,818.68	1,686.47	87.54
590-545-780.16	Maintenance - Lift Stations	9,000.00	9,000.00	7,870.52	0.00	87.45
590-545-780.23	Maintenance - Sewer Lines	10,000.00	10,000.00	308.40	0.00	3.08
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	30,033.75	0.00	40.05
590-545-803.00	Service Fee	13,000.00	13,000.00	8,608.96	0.00	66.22
590-545-820.00	Contracted Services	75,000.00	75,000.00	36,695.72	39,073.23	101.03
590-545-850.00	Communications	15,000.00	15,000.00	2,758.72	0.00	18.39
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	981.41	0.00	15.10
590-545-922.00	Utilities-Elec, Water, Sewer	132,000.00	132,000.00	112,434.30	0.00	85.18
590-545-930.00	Equipment Maintenance	5,000.00	5,000.00	4,497.82	1,039.89	110.75
590-545-941.00	Motor Pool Equip Rental	25,000.00	25,000.00	6,969.70	0.00	27.88
590-545-941.01	Data Processing	4,760.00	4,760.00	2,380.02	0.00	50.00
590-545-958.00	Education & Training	5,000.00	5,000.00	2,056.22	0.00	41.12
590-545-968.00	Depreciation	285,168.00	285,168.00	142,080.00	0.00	49.82
Total Dept 545-Operations		984,539.00	984,539.00	522,832.02	45,933.85	57.77
Dept 900-Capital Outlay Control						
590-900-970.00	Capital Outlay	345,500.00	1,408,002.29	506,865.28	264,304.51	54.77
Total Dept 900-Capital Outlay Control		345,500.00	1,408,002.29	506,865.28	264,304.51	54.77
TOTAL Expenditures		1,839,032.00	2,903,242.83	1,264,398.04	310,628.36	54.25
Fund 590:						
TOTAL REVENUES		1,587,500.00	1,587,500.00	773,655.48	0.00	48.73
TOTAL EXPENDITURES		1,839,032.00	2,903,242.83	1,264,398.04	310,628.36	54.25
NET OF REVENUES & EXPENDITURES		(251,532.00)	(1,315,742.83)	(490,742.56)	(310,628.36)	60.91

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL	AMENDED			
		BUDGET	BUDGET	12/31/2013	YEAR-TO-DATE	USED
Fund 591 - Water Fund						
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	2,579.72	0.00	51.59
591-000-636.00	Residential Sales	945,000.00	945,000.00	468,907.60	0.00	49.62
591-000-644.00	Commercial Sales	446,000.00	446,000.00	223,640.39	0.00	50.14
591-000-645.00	Industrial Sales	100,000.00	100,000.00	42,575.92	0.00	42.58
591-000-648.00	Sales to City Government	80,000.00	80,000.00	31,093.14	0.00	38.87
591-000-660.00	Penalties Income	11,500.00	11,500.00	6,954.91	0.00	60.48
591-000-665.00	Interest	4,900.00	4,900.00	1,611.26	0.00	32.88
591-000-671.00	Miscellaneous Revenue	7,500.00	7,500.00	9,808.57	0.00	130.78
591-000-671.01	Connection Fees	1,000.00	1,000.00	1,984.32	0.00	198.43
Total Dept 000		1,601,900.00	1,601,900.00	789,155.83	0.00	49.26
TOTAL Revenues						
		1,601,900.00	1,601,900.00	789,155.83	0.00	49.26
Expenditures						
Dept 539-Administration						
591-539-702.00	Payroll	109,737.00	109,737.00	49,903.09	0.00	45.48
591-539-702.01	Other Fringe Benefits-taxable	3,072.00	3,072.00	2,698.09	0.00	87.83
591-539-704.00	Overtime Salaries	0.00	0.00	371.68	0.00	100.00
591-539-715.00	Social Security	8,630.00	8,630.00	3,948.30	0.00	45.75
591-539-716.00	Hospitalization	97,555.00	97,555.00	40,892.59	0.00	41.92
591-539-717.00	Life Insurance	790.00	790.00	306.00	0.00	38.73
591-539-718.00	Retirement	15,399.00	15,399.00	7,909.04	0.00	51.36
591-539-718.01	Retiree Health Insurance	50,792.00	50,792.00	22,576.53	0.00	44.45
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	2,856.78	0.00	56.20
591-539-727.02	Postage and Shipping	5,500.00	5,500.00	2,403.66	0.00	43.70
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	2,925.08	0.00	63.24
591-539-803.00	Service Fee	1,500.00	1,500.00	386.39	0.00	25.76
591-539-805.00	Administrative Costs	1,750.00	1,750.00	333.70	0.00	19.07
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	2,563.63	260.00	107.36
591-539-825.00	Insurance	7,497.00	7,497.00	3,736.35	0.00	49.84
591-539-850.00	Communications	1,200.00	1,200.00	602.72	0.00	50.23
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	92.13	0.00	46.07
591-539-930.00	Equipment Maintenance	200.00	200.00	166.95	0.00	83.48
591-539-941.01	Data Processing	5,049.00	5,049.00	2,524.50	0.00	50.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE 12/31/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET			
591-539-956.00	Bad Debt Expense	500.00	500.00	100.57	0.00	20.11
591-539-958.00	Education & Training	1,300.00	1,300.00	187.50	0.00	14.42
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	95,317.50	0.00	50.27
591-539-999.00	Transfers to Other Funds	67,899.00	67,899.00	27,827.62	0.00	40.98
Total Dept 539-Administration		605,227.00	607,065.55	271,269.90	260.00	44.73
Dept 544-Line Distribution						
591-544-702.00	Payroll	0.00	0.00	187.51	0.00	100.00
591-544-704.00	Overtime Salaries	4,760.00	4,760.00	381.45	0.00	8.01
591-544-704.07	Overtime - Services	0.00	0.00	1,141.68	0.00	100.00
591-544-704.08	Overtime - Meters	0.00	0.00	64.20	0.00	100.00
591-544-704.20	Overtime - Hydrants	0.00	0.00	90.65	0.00	100.00
591-544-704.22	Overtime - Towers	0.00	0.00	233.45	0.00	100.00
591-544-704.27	Overtime - Mains	0.00	0.00	484.29	0.00	100.00
591-544-705.00	Station Labor	129,252.00	129,252.00	33,443.50	0.00	25.87
591-544-705.01	Other Fringe Benefits-taxable	13,325.00	13,325.00	8,788.65	0.00	65.96
591-544-710.07	Labor - Services	0.00	0.00	7,257.62	0.00	100.00
591-544-710.08	Labor - Meters	0.00	0.00	5,708.10	0.00	100.00
591-544-710.12	Labor - Meter Reading	21,659.00	21,659.00	9,995.63	0.00	46.15
591-544-710.20	Labor - Hydrants	0.00	0.00	4,630.45	0.00	100.00
591-544-710.22	Labor - Towers	0.00	0.00	893.55	0.00	100.00
591-544-710.27	Labor - Mains	0.00	0.00	9,080.33	0.00	100.00
591-544-715.00	Social Security	12,928.00	12,928.00	6,114.29	0.00	47.29
591-544-718.00	Retirement	28,395.00	28,395.00	11,289.17	0.00	39.76
591-544-719.00	Hospitalization - Prescriptio	100.00	100.00	130.01	0.00	130.01
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	970.30	0.00	19.41
591-544-741.00	Uniforms	1,300.00	1,300.00	787.80	0.00	60.60
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	526.74	0.00	131.69
591-544-780.00	Equipment Maintenance Sup	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	4,845.02	0.00	96.90
591-544-780.21	Maintenance - Meters	15,000.00	15,000.00	4,014.00	0.00	26.76
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	1,076.88	0.00	10.77
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	413.24	0.00	10.33
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	140.40	0.00	280.80
591-544-922.00	Utilities-Elec, Water, Sewer	2,100.00	2,100.00	410.51	0.00	19.55
591-544-930.00	Equipment Maintenance	500.00	500.00	689.57	0.00	137.91
591-544-940.00	Rentals	5,142.00	5,142.00	2,571.00	0.00	50.00
591-544-941.00	Motor Pool Equip Rental	30,000.00	30,000.00	21,673.54	0.00	72.25

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE 12/31/2013	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET			
591-544-941.01	Data Processing	7,069.00	7,069.00	3,534.48	0.00	50.00
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	136,200.00	0.00	49.92
Total Dept 544-Line Distribution		584,266.00	584,266.00	283,095.45	0.00	48.45
Dept 546-Production						
591-546-704.00	Overtime Salaries	1,411.00	1,411.00	1,570.90	0.00	111.33
591-546-705.00	Station Labor	48,907.00	48,907.00	24,960.36	0.00	51.04
591-546-705.01	Other Fringe Benefits-taxable	1,467.00	1,467.00	1,467.02	0.00	100.00
591-546-715.00	Social Security	3,962.00	3,962.00	2,035.85	0.00	51.38
591-546-718.00	Retirement	7,197.00	7,197.00	2,858.17	0.00	39.71
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	1,467.24	0.00	36.68
591-546-741.00	Uniforms	300.00	300.00	118.80	0.00	39.60
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 & li	400.00	400.00	41.01	0.00	10.25
591-546-780.15	Maintenance - Plant Equipme	4,000.00	4,000.00	2,139.51	0.01	53.49
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	700.00	0.00	3.89
591-546-780.19	Maintenance - Purification Ec	1,000.00	1,000.00	17.75	0.00	1.78
591-546-780.30	MAINT - SCADA	1,000.00	1,000.00	88.61	0.00	8.86
591-546-790.00	Chemical Cost	35,000.00	35,000.00	9,260.25	0.00	26.46
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	137.70	0.00	13.77
591-546-833.00	State fees	3,500.00	3,500.00	2,909.22	0.00	83.12
591-546-850.00	Communications	1,600.00	1,600.00	1,237.95	0.00	77.37
591-546-922.00	Utilities-Elec, Water, Sewer	38,000.00	38,000.00	15,055.83	0.00	39.62
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	2,400.00	0.00	53.99
Total Dept 546-Production		180,235.00	180,235.00	69,954.99	0.01	38.81
Dept 900-Capital Outlay Control						
591-900-970.00	Capital Outlay	25,765.00	330,160.99	229,767.95	74,440.65	92.14
Total Dept 900-Capital Outlay Control		25,765.00	330,160.99	229,767.95	74,440.65	92.14
TOTAL Expenditures		1,395,493.00	1,701,727.54	854,088.29	74,700.66	54.58
Fund 591:						
TOTAL REVENUES		1,601,900.00	1,601,900.00	789,155.83	0.00	49.26
TOTAL EXPENDITURES		1,395,493.00	1,701,727.54	854,088.29	74,700.66	54.58
NET OF REVENUES & EXPENDITURES		206,407.00	(99,827.54)	(64,932.46)	(74,700.66)	139.87

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL	AMENDED			
		BUDGET	BUDGET	12/31/2013	YEAR-TO-DATE	USED
Fund 636 - Data Processing						
Revenues						
Dept 000						
636-000-626.00	Charges for Services	145,178.00	145,178.00	72,149.82	0.00	49.70
636-000-665.00	Interest	2,200.00	2,200.00	147.19	0.00	6.69
Total Dept 000		147,378.00	147,378.00	72,297.01	0.00	49.06
TOTAL Revenues						
		147,378.00	147,378.00	72,297.01	0.00	49.06
Expenditures						
Dept 539-Administration						
636-539-702.00	Payroll	8,660.00	8,660.00	3,997.31	0.00	46.16
636-539-702.01	Other Fringe Benefits-taxable	300.00	300.00	300.00	0.00	100.00
636-539-715.00	Social Security	685.00	685.00	302.06	0.00	44.10
636-539-716.00	Hospitalization	3,427.00	3,427.00	1,249.81	0.00	36.47
636-539-717.00	Life Insurance	33.00	33.00	13.67	0.00	41.42
636-539-718.00	Retirement	2,066.00	2,066.00	647.85	0.00	31.36
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	8,094.23	0.00	161.88
636-539-740.00	Operating Supplies	5,000.00	5,000.00	2,638.00	0.00	52.76
636-539-801.00	Professional Services	35,000.00	35,000.00	15,400.00	0.00	44.00
636-539-820.00	Contracted Services	9,500.00	9,500.00	5,140.22	0.00	54.11
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	8,040.00	0.00	50.11
636-539-970.00	Capital Outlay	73,876.00	93,564.50	75,561.26	(5,286.00)	75.11
Total Dept 539-Administration		165,272.00	184,960.50	121,689.84	(5,286.00)	62.93
TOTAL Expenditures						
		165,272.00	184,960.50	121,689.84	(5,286.00)	62.93
Fund 636:						
TOTAL REVENUES		147,378.00	147,378.00	72,297.01	0.00	49.06
TOTAL EXPENDITURES		165,272.00	184,960.50	121,689.84	(5,286.00)	62.93
NET OF REVENUES & EXPENDITURES		(17,894.00)	(37,582.50)	(49,392.83)	5,286.00	117.36

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL	AMENDED			
		BUDGET	BUDGET	12/31/2013	YEAR-TO-DATE	USED
Fund 661 - Motor Pool Fund						
Revenues						
Dept 000						
661-000-583.00	Contributions-Hwys & Stree	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	1,795.49	0.00	35.91
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	571.07	0.00	7.32
661-000-667.00	Rents	668,250.00	668,250.00	346,613.25	0.00	51.87
661-000-671.00	Miscellaneous Revenue	0.00	0.00	19,014.80	0.00	100.00
661-000-681.00	Sales of Fixed Assets	7,500.00	7,500.00	20,455.98	0.00	272.75
Total Dept 000		745,550.00	745,550.00	389,822.33	0.00	52.29
TOTAL Revenues		745,550.00	745,550.00	389,822.33	0.00	52.29

Expenditures

Dept 898-Municipal Garage

661-898-702.00	Payroll	53,347.00	53,347.00	24,781.73	0.00	46.45
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	545.28	0.00	48.30
661-898-715.00	Social Security	4,297.00	4,297.00	1,881.56	0.00	43.79
661-898-716.00	Hospitalization	8,624.00	8,624.00	7,680.77	0.00	89.06
661-898-717.00	Life Insurance	80.00	80.00	41.58	0.00	51.98
661-898-718.00	Retirement	10,815.00	10,815.00	3,990.74	0.00	36.90
661-898-718.01	Retiree Health Insurance	5,217.00	5,217.00	2,374.72	0.00	45.52
661-898-720.00	Unemployment	0.00	0.00	7,240.00	0.00	100.00
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	4,866.92	0.00	97.34
661-898-741.00	Uniforms	900.00	900.00	248.48	0.00	27.61
661-898-757.00	Fuels & Lubricants	140,000.00	140,000.00	67,823.55	0.00	48.45
661-898-760.00	Medical Services	200.00	200.00	80.50	0.00	40.25
661-898-761.00	Safety Supplies	200.00	200.00	0.00	0.00	0.00
661-898-776.00	Building Maintenance Supplie	7,000.00	7,000.00	4,496.26	0.00	64.23
661-898-777.00	Minor Tools	1,000.00	1,000.00	880.82	0.00	88.08
661-898-780.00	Equipment Maintenance Sup	53,000.00	53,000.00	22,362.71	0.00	42.19
661-898-810.00	Dues & Memberships	0.00	0.00	180.00	0.00	100.00
661-898-820.00	Contracted Services	5,000.00	5,000.00	4,385.87	0.00	87.72
661-898-825.00	Insurance	30,200.00	30,200.00	14,422.06	0.00	47.76
661-898-850.00	Communications	0.00	0.00	311.00	0.00	100.00
661-898-921.00	Utilities - Gas	16,500.00	16,500.00	4,217.20	0.00	25.56
661-898-922.00	Utilities-Elec, Water, Sewer	18,500.00	18,500.00	7,924.62	0.00	42.84
661-898-930.00	Equipment Maintenance	65,000.00	90,075.04	40,444.15	2,561.39	47.74
661-898-931.00	Maintenance of Building	0.00	0.00	1,984.47	0.00	100.00
661-898-941.01	Data Processing	2,703.00	2,703.00	1,351.50	0.00	50.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL	AMENDED			
		BUDGET	BUDGET	12/31/2013	YEAR-TO-DATE	USED
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	149,040.00	0.00	49.28
661-898-970.00	Capital Outlay	122,500.00	122,500.00	58,706.20	26,895.25	69.88
661-898-990.00	Debt Service	110,353.00	110,353.00	110,353.00	0.00	100.00
661-898-995.00	Bond Interest Paid	13,321.00	13,321.00	13,313.36	0.00	99.94
Total Dept 898-Municipal Garage		980,515.00	1,005,590.04	556,475.86	29,456.64	58.27
TOTAL Expenditures		980,515.00	1,005,590.04	556,475.86	29,456.64	58.27
Fund 661:						
TOTAL REVENUES		745,550.00	745,550.00	389,822.33	0.00	52.29
TOTAL EXPENDITURES		980,515.00	1,005,590.04	556,475.86	29,456.64	58.27
NET OF REVENUES & EXPENDITURES		(234,965.00)	(260,040.04)	(166,653.53)	(29,456.64)	75.42

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL	AMENDED			
		BUDGET	BUDGET	12/31/2013	YEAR-TO-DATE	USED
Fund 678 - Safety						
Revenues						
Dept 000						
678-000-665.00	Interest	400.00	400.00	24.38	0.00	6.10
Total Dept 000		400.00	400.00	24.38	0.00	6.10
TOTAL Revenues						
		400.00	400.00	24.38	0.00	6.10
Expenditures						
Dept 539-Administration						
678-539-717.00	Life Insurance	0.00	0.00	4.74	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	583.92	0.00	36.50
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	71.50	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	660.16	0.00	19.42
TOTAL Expenditures						
		3,400.00	3,400.00	660.16	0.00	19.42
Fund 678:						
TOTAL REVENUES		400.00	400.00	24.38	0.00	6.10
TOTAL EXPENDITURES		3,400.00	3,400.00	660.16	0.00	19.42
NET OF REVENUES & EXPENDITURES		(3,000.00)	(3,000.00)	(635.78)	0.00	21.19



REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL	AMENDED			
		BUDGET	BUDGET	12/31/2013	YEAR-TO-DATE	USED
Fund 792 - Special Projects Fund						
Revenues						
Dept 000						
792-000-665.00	Interest	0.00	0.00	8.49	0.00	100.00
792-000-675.02	Contributions - Marshall Hou:	100.00	100.00	0.00	0.00	0.00
792-000-675.03	Contributions - Crime Preven	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	1,477.95	0.00	42.23
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	2,165.48	0.00	216.55
792-000-675.11	Contributions- Fountain Repa	5,700.00	5,700.00	0.00	0.00	0.00
792-000-675.16	Contributions-Marshall Cares	500.00	500.00	732.93	0.00	146.59
792-000-675.34	Byways Construction Revenue	0.00	0.00	11,317.55	0.00	100.00
792-000-675.36	MSHDA DOWNTOWN REHAB	0.00	0.00	5,000.00	0.00	100.00
792-000-675.40	Contributions - Brooks Naturi	5,998.00	5,998.00	6,078.00	0.00	101.33
792-000-675.47	Contributions - Mshl Area Co	0.00	0.00	3,533.07	0.00	100.00
Total Dept 000		20,373.00	20,373.00	38,848.79	0.00	190.69
TOTAL Revenues		20,373.00	20,373.00	38,848.79	0.00	190.69
Expenditures						
Dept 000						
792-000-955.01	Miscellaneous -Comm Playgrn	1,128.00	1,128.00	0.00	0.00	0.00
792-000-955.03	Miscellaneous - Crime Prever	1,300.00	1,300.00	6,685.36	0.00	514.26
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	448.93	0.00	12.83
792-000-955.07	Miscellaneous - Fire Sfty Edu	475.00	475.00	1,609.78	0.00	338.90
792-000-955.08	Miscellaneous- Cobra Insurar	1,000.00	1,000.00	1,469.39	0.00	146.94
792-000-955.11	Miscellaneous- Fountain Repa	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
792-000-955.28	Misc. - Tree Removal/Replace	0.00	0.00	192.95	0.00	100.00
792-000-955.34	Byways - Museum	0.00	5,872.14	2,850.00	5,872.14	148.53
792-000-955.36	MISC - MSHDA DOWNTOWN	0.00	0.00	5,000.00	0.00	100.00
792-000-955.38	Byways - Heritage Promotion	0.00	3,000.00	0.00	3,000.00	100.00
792-000-955.40	Brooks Nature	5,998.00	5,998.00	269.86	0.00	4.50
792-000-955.47	Misc - Mshl Area Conservatio	0.00	0.00	2,776.23	0.00	100.00
Total Dept 000		19,651.00	28,523.14	21,302.50	8,872.14	105.79
TOTAL Expenditures		19,651.00	28,523.14	21,302.50	8,872.14	105.79
Fund 792:						
TOTAL REVENUES		20,373.00	20,373.00	38,848.79	0.00	190.69
TOTAL EXPENDITURES		19,651.00	28,523.14	21,302.50	8,872.14	105.79
NET OF REVENUES & EXPENDITURES		722.00	(8,150.14)	17,546.29	(8,872.14)	106.43

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL

PERIOD ENDING 12/31/2013

Ave. % Fiscal Year Completed: 50.41

NON-GENERAL FUND DETAIL

GL NUMBER	DESCRIPTION	2013-14	2013-14	YTD BALANCE	ENCUMBERED	% BDGT
		ORIGINAL	AMENDED			
		BUDGET	BUDGET	12/31/2013	YEAR-TO-DATE	USED
TOTAL REVENUES - ALL FUNDS		21,472,907.00	21,472,907.00	10,642,255.68	0.00	49.56
TOTAL EXPENDITURES - ALL FUNDS		23,507,412.00	25,775,653.14	11,431,785.89	914,779.14	44.35
NET OF REVENUES & EXPENDITURES		(2,034,505.00)	(4,302,746.14)	(789,530.21)	(914,779.14)	18.35



**ADMINISTRATIVE REPORT**  
**February 3, 2014 - CITY COUNCIL MEETING**

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

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

**SUBJECT:** 2nd Quarter Investment Portfolio Report

**BACKGROUND:** Public Act 213 of 2007 requires local governments to perform their investment reporting quarterly to the governing body.

The weighted average earnings yield of the portfolio for active investments held as of December 31, 2013 was .261%. The weighted average of pooled cash as of December 31, 2013 was 0.104%. The weighted average of all investments during the fiscal year, including pooled cash, was 0.201%. 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 current fiscal year purchases have been for less than 2-year duration terms due to low market rates. To the extent possible, the portfolio represents diversification by institution as well as by investment type.

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ken Swisher".

Ken Swisher  
Finance Director

A handwritten signature in black ink, appearing to read "Tom Tarkiewicz".

Tom Tarkiewicz  
City Manager

323 W. Michigan Ave.

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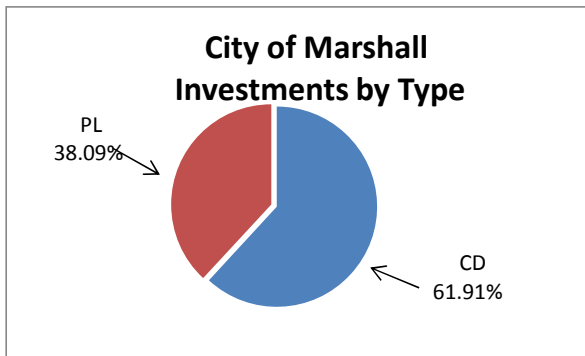
**City of Marshall, Michigan**  
**INVESTMENT PORTFOLIO**  
**December 2013**

	<u>Maturity Date</u>	<u>Investment</u>	<u>Purchase Date</u>	<u>Maturity Amount</u>	<u>Ref.</u>	<u>Current Value</u>	<u>Yield to Maturity</u>	<u>Weighted Average Interest Rate</u>
FY 2014	07/18/13	CDARS-Flagstar	01/17/13	\$ 415,181.95		\$ 415,181.95	0.450%	
	07/25/13	CDARS-Flagstar	01/24/13	\$ 520,410.70		\$ 520,410.70	0.450%	
	08/22/13	CDARS-Flagstar	08/23/12	\$ 257,354.75		\$ 257,354.75	0.500%	
	10/17/13	Chemical Bank - CD	10/17/12	\$ 98,313.40		\$ 98,313.40	0.500%	
	10/17/13	Chemical Bank - CD	10/17/12	\$ 98,313.40		\$ 98,313.40	0.500%	
	10/17/13	Chemical Bank - CD	10/17/12	\$ 95,707.86		\$ 95,707.86	0.500%	
	12/05/13	CDARS-Flagstar	12/06/12	\$ 1,331,335.01		\$ 1,331,335.01	0.450%	
	02/20/14	CDARS-Flagstar	02/21/13	\$ 409,351.03		\$ 409,351.03	0.400%	0.036%
	04/10/14	The Private Bank	04/11/13	\$ 2,500,000.00		\$ 2,500,000.00	0.350%	0.193%
	10/17/14	Chemical Bank - CD	10/17/13	\$ 98,805.82		\$ 98,805.82	0.500%	0.011%
	10/17/14	Chemical Bank - CD	10/17/13	\$ 98,805.82		\$ 98,805.82	0.500%	0.011%
	10/17/14	Chemical Bank - CD	10/17/13	\$ 96,187.21		\$ 96,187.21	0.500%	0.011%
	02/03/14	Flagstar Bank - CD	12/05/13	\$ 1,337,309.94		\$ 1,337,309.94	0.250%	0.074%
				<u>\$ 7,357,076.89</u>	a)	<u>\$ 4,540,459.82</u>		<u>0.261%</u>

(Total Includes Matured Investments since 7/1/13)

**Pooled Cash:**

N/A	Bank of America Cash	N/A	N/A		\$ 600,124.82	0.000%	0.000%
N/A	MBIA Class Account	N/A	N/A		\$ 577,437.02	0.256%	0.032%
N/A	Flagstar Bank Gov't Banking Cf	N/A	N/A		\$ 162.92	0.100%	0.000%
N/A	Flagstar Bank Liquid Asset Savi	N/A	N/A		\$ 1,616,356.51	0.200%	0.071%
					<u>\$ 2,794,081.27</u>		<u>0.104%</u>
				Grand Total	c)	<u>\$ 7,334,541.09</u>	<u>0.20100%</u>



Investment Key		
Certificates of Deposit	CD	\$ 4,540,459.82
Pooled Cash	PL	<u>\$ 2,794,081.27</u>
		<u>\$ 7,334,541.09</u>



**ADMINISTRATIVE REPORT**  
**February 3, 2014 - CITY COUNCIL MEETING**

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

**FROM:** Carl Fedders, Director of Public Services  
Tom Tarkiewicz, City Manager

**SUBJECT:** Utility Rules and Regulation Update

**BACKGROUND:** During a routine audit of the shut off policies and practices it was uncovered that Section 10 – Billing Policy – XI – Physical Shutoff of Service – E - Winter Turn off Policies - needed to be updated. Below are the recommended changes to that section:

**E. Winter Turn-off Policies (November 15 through March 31)**

1. Customers will still be responsible for their utility bills in the winter months.
2. ~~A~~The customer will not be turned off when the low temperature of the schedule shut off day if it is 15-35°F or below.
3. Arrangements during this time can be made at City Hall between ~~9-308:00~~ 9:00 a.m. – 5:00 p.m., Monday through Friday. They may also be placed in the City drop box at any time.

The City of Marshall collects a monthly low income assistance factor which allows the utility to continue winter turn offs. Currently, legislation does not exist that limits these type of disconnections based on temperature. The current rule states that service will not be disconnected below 35 degrees which would ultimately eliminate winter shut offs. Staff feels that days in which temperatures drop below 15 degrees represents an extreme case and that this rule will protect low income and elderly customers that fail to identify themselves for protection under our rules.

The table below shows the average low temperature during the months that this policy will be in effect:

Month	Average Low Temperature
November	30
December	20
January	16
February	17
March	25

**RECOMMENDATION:** It is recommended that City Council approve the recommended changes to the Utility Rules and Regulations

**FISCAL EFFECTS:** None

**ALTERNATIVES:** As suggested by the Council.

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Respectfully submitted,

Carl Fedders  
Director of Public Services

Tom Tarkiewicz  
City Manager