



**CITY COUNCIL  
WORK SESSION AGENDA  
Monday, November 5, 2012  
6:00 PM – 6:45 PM  
City Hall**

**A. City DPW Garage and Schools agreement**

City Staff will discuss the agreement with Marshall Schools concerning their usage of the DPW Garage

**B. Other Items**

**C. Future Work Sessions**

December 1<sup>st</sup> – FY 2014 Financial Forecast, FY 2014 Budget with Council established goals, and City Building discussion

**D. Future topics**

Cronin Building

2013 & 2014 Goal Setting

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**MARSHALL CITY COUNCIL AGENDA**

**MONDAY – 7:00 P.M.**

**NOVEMBER 5, 2012**

- 1) **CALL TO ORDER**
- 2) **ROLL CALL**
- 3) **INVOCATION** – Kris Tarkiewicz, Family Bible Church
- 4) **PLEDGE OF ALLEGIANCE**
- 5) **APPROVAL OF AGENDA** – Items can be added or deleted from the Agenda by Council action.
- 6) **PUBLIC COMMENT ON AGENDA ITEMS** – Persons addressing Council are required to give their name and address for the record when called upon by the Mayor. Members of the public shall be limited to speaking for a maximum of five (5) minutes on any agenda item.
- 7) **CONSENT AGENDA**
  - A. **City Council Minutes**  
Regular Session..... Monday, October 15, 2012
  - B. **City Bills**

Regular Purchases.....	\$ 487,905.24
Weekly Purchases –10/12/12.....	\$ 10,421.61
Weekly Purchases –10/19/12.....	\$ 137,566.39
Weekly Purchases –10/26/12.....	\$ 34,240.09
<b>Total .....</b>	<b>\$ 670,133.33</b>
- 8) **PRESENTATIONS AND RECOGNITIONS**
- 9) **INFORMATIONAL ITEMS**
- 10) **PUBLIC HEARINGS & SUBSEQUENT COUNCIL ACTION**
- 11) **OLD BUSINESS**
- 12) **REPORTS AND RECOMMENDATIONS**
  - A. **1st Quarter Investment Portfolio**  
City Council will consider the recommendation to accept the 1<sup>st</sup> Quarter Investment Portfolio report as presented.
  - B. **1st Quarter Financial Report**  
City Council will consider the recommendation to accept the 1<sup>st</sup> Quarter Financial report as presented.
  - C. **Financial Policies**  
City Council will consider the recommendation to approve the following City of Marshall Financial Policies: Investment Policy, Fund Balance Reserves Policy, Debt Management Policy, and the Capital Improvement Program Policy.

**Mayor:**

James Dyer

**Council Members:**

- Ward 1 - Wayne Booton
- Ward 2 - Nick Metzger
- Ward 3 - Brent Williams
- Ward 4 - Jack Reed
- Ward 5 - Jody Mankerian
- At-Large - Kathy Miller



**D. Establish Work Session**

City Council will consider the recommendation to schedule a work session on Saturday, December 1, 2012 from 9:00 a.m. to 12:00 p.m. at the Public Services Building Training Room to discuss FY 2014 budget forecast, using adopted goals in the FY 2014 budget and the proposed building plan for the Police and City Hall Facilities.

**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 cursive script, appearing to read "Tom Tarkiewicz".

Tom Tarkiewicz  
City Manager

**CALL TO ORDER**

IN REGULAR SESSION Monday, October 15, 2012 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: Booton, Mayor Dyer, Mankerian, Metzger, Reed and Williams.

Also Present: City Manager Tarkiewicz.

Absent: Council Member Miller.

**Moved** Metzger, supported Mankerian to excuse the absence of Council Member Miller. On a voice vote - **MOTION CARRIED.**

**INVOCATION/PLEDGE OF ALLEGIANCE**

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

**APPROVAL OF THE AGENDA**

**Moved** Metzger, supported Mankerian to approve the agenda with the addition of the MSCPA invoice in the amount of \$697,125.66. On a voice vote – **MOTION CARRIED.**

**PUBLIC COMMENT ON AGENDA ITEMS**

None.

**CONSENT AGENDA**

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

- A. Approve minutes of the City Council Regular Session held on Monday, October 1, 2012;
- B. Approve city bills in the amount of \$4,187,395.81.

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

**PRESENTATIONS AND RECOGNITIONS**

None.

**INFORMATIONAL ITEMS**

None.

**PUBLIC HEARINGS & SUBSEQUENT COUNCIL ACTION**

None.

**OLD BUSINESS**

None.

**REPORTS AND RECOMMENDATIONS**

**A. Emergency Purchase – Sludge Mixer Drives:**

**Moved** Reed, supported Williams, to ratify staff’s emergency purchase of three sludge mixers at the wastewater treatment facility in the amount of \$40,277. On a roll call vote – ayes: Mankerian, Metzger, Reed, Williams, Booton, and Mayor Dyer; nays: none. **MOTION CARRIED.**

**APPOINTMENTS / ELECTIONS**

None.

**PUBLIC COMMENT ON NON-AGENDA ITEMS**

Ann Rhodes commented that the Downtown Tree Project looks fabulous.

**COUNCIL AND MANAGER COMMUNICATIONS**

None.

**ADJOURNMENT**

The meeting was adjourned at 7:18 p.m.

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James L. Dyer, Mayor

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Sandra Bird, Clerk-Treasurer

EXP CHECK RUN DATES 11/08/2012 - 11/08/2012  
 UNJOURNALIZED  
 OPEN

INVOICE NUMBER	VENDOR NAME	DESCRIPTION	AMOUNT
19019	A & D LIGHTING SUPPLY	LIGHTING	317.64
1217719	ACE INDUSTRIAL SUPPLY	DIAMOND BLADE-DUCTILE IRON	305.74
17549	ACTRON INTEGRATED SEC	QRTRLY ALARM MONITORING	330.00
9904765548	AIRGAS USA LLC	CYLINDER RENTAL	88.41
1922698	AIRNAV, LLC	RENEWAL OF BASIC LISTING ON AIRNAV.COM	50.00
X026029	ALL-TRONICS INC	SERVICE CALL AT CHAPEL BUILDING	557.00
9973729	ALTEC INDUSTRIES INC	SHELF FOR 325	250.14
5000037	ALTEC INDUSTRIES INC	SERVICE ON TA50 BOOM	291.00
78951	AMERICAN BUSINESS EQU	SERVICE CALL	118.00
26037	ARROW ENERGY	AVGAS	32,722.08
11-734662	ARROW UNIFORM	CUST #010198-05	20.00
11-719397	ARROW UNIFORM	CUST #010198-03	73.50
11-734654	ARROW UNIFORM	CUST #010198-01	26.37
11-727052	ARROW UNIFORM	CUST #010198-05	20.00
11-727049	ARROW UNIFORM	CUST #010198-04	62.30
11-727044	ARROW UNIFORM	CUST #010198-01	26.37
11-719395	ARROW UNIFORM	CUST #010198-04	48.00
11-719398	ARROW UNIFORM	CUST #010198-05	20.00
11-719394	ARROW UNIFORM	CUST #010198-04	62.30
11-719388	ARROW UNIFORM	CUST #010198-01	26.37
11-734661	ARROW UNIFORM	CUST #010198-03	135.58
11-734659	ARROW UNIFORM	CUST #010198-02	54.56
11-727048	ARROW UNIFORM	CUST #010198-02	54.56
11-727050	ARROW UNIFORM	CUST #010198-03	135.58
11-734660	ARROW UNIFORM	CUST #010198-04	62.30
11-719396	ARROW UNIFORM	CUST #010198-03	135.58
11-711795	ARROW UNIFORM	CUST #010198-02	54.56
11-719393	ARROW UNIFORM	CUST #010198-02	54.56
2012-00526	ASPHALT SOLUTIONS PLU	CLEAN OAKLAWN PARKING RAMP	1,267.50
146126	AUSTIN-BATTERIES PLUS	BATTERIES	312.50
145946	AUSTIN-BATTERIES PLUS	150 W HPS LAMP	90.93
146003	AUSTIN-BATTERIES PLUS	D BATTERIES	8.40
103443-01	AUSTIN-BATTERIES PLUS	400 W MH LAMP	79.95
103468-01	AUSTIN-BATTERIES PLUS	150 W HPS LAMP	64.95
146313	AUSTIN-BATTERIES PLUS	BATTERIES	80.50
146395	AUSTIN-BATTERIES PLUS	BATTERIES	14.32
225-309778	AUTO VALUE MARSHALL	SLOW MOVING SIGN	24.02
225-309985	AUTO VALUE MARSHALL	FORD RADIO REMVR	7.99
225-309935	AUTO VALUE MARSHALL	VENT WINDOW MOTOR	79.99
225-309958	AUTO VALUE MARSHALL	OIL FILTERS, CARB CLEAN, GREASE, LUBE	94.25
225-309769	AUTO VALUE MARSHALL	OIL FILTERS	16.80
225-310625	AUTO VALUE MARSHALL	HYD FITTINGS, 12M2TX50FT	98.51
225-310052	AUTO VALUE MARSHALL	ROTOR, SEMI MET PADS	190.67
87016	B S & A SOFTWARE	FUND ACCTING II TRAINING	390.00
86324	B S & A SOFTWARE	TIMESHEET .NET TRAINING	425.00
101812	BAKER TOOL RENTAL & S	MINI EX 25/16 RECEIVER	182.00
88388	BELL EQUIPMENT COMPAN	WAFER, CONVOLUTED POLY	362.14
62858	BOSHEARS FORD SALES I	FORD WINDSTAR REPAIR	239.72
12-317	BRATCHER & ASSOCIATES	SUMMARY APPRAISAL REPORT-CRONIN BLDG	1,200.00
97203	BUD'S WRECKER SERVICE	BOOM TRUCK 323 TOWED	150.00
101812	CALHOUN COUNTY MUNICI	CLOSE OF REGSTRN NOTICE	41.02
101012	CARL COMMUNICATIONS	PSB - INSTLL CAT5 WIRE & JACKS	169.00
1594	CARLETON EQUIPMENT CO	BUFFALO TURBINE	2,700.00
83547	CARR BROTHERS & SONS	22A ROAD GRAVEL	120.00
2297	CB HALL ELECTRIC COMP	RIVERWALK LIGHTS	442.62
2296	CB HALL ELECTRIC COMP	PSB BASEMENT LIGHTS	518.10
91994	CHEMCO PRODUCTS INC	PC-156	595.78
171400	CITY OF ALBION	INTERNET	127.49
STREETS-2013-00000	CITY OF BATTLE CREEK	TRUNKLINE TRAFFIC SIGNALS APR-JUN 2012	310.54
5157	COBAN TECHNOLOGIES	NEXT GEN COBAN CAR VIDEO CAMERA SYSTEM	5,000.00
52410	COGITATE INC	MMS STATE TRUNKLINE SUPPORT	155.00
2012-1483	COMMUNITY INCLUSIVE R	INTERPRETING ON 06/11/12 (LERA)	131.10
102412	COMPLETE STRIPING	CITY CROSSWALKS - STRIPED/STENCILED	724.00
2012MY0077	CONSOLIDATED FLEET SE	UNIT 1241 SMEAL, GROUND LADDERS	923.50
72585	CONSUMERS CONCRETE PR	ADA PAD FOR MICH AVE & HAMILTON	149.00
IN18671	CORNERSTONE OFFICE SY	COPIER CONTRACT--SHARP/X503N	243.67
80965	CRT, INC	INTANTENNA, PWR INJCTR, SMARTNET	827.00
80897	CRT, INC	ACCESS POINT, ANTENNA, PWR INJCTR	1,130.00
80848	CRT, INC	ADAPTER VIDEO DISPLAYS	36.00
80883	CRT, INC	PRINTER	669.00
80961	CRT, INC	HIGH END PC	2,290.00
661486022CR	CRYSTAL FLASH ENERGY	FUEL REG FEE BILLED TWICE IN ERROR	(8.37)
110113	D & D MAINTENANCE SUP	JANITORIAL SUPPLIES	247.80
110112	D & D MAINTENANCE SUP	JANITORIAL SUPPLIES	184.28
418250	DARLING ACE HARDWARE	BREAKER	17.99
418253	DARLING ACE HARDWARE	BREAKER & RETURN	(6.00)
418279	DARLING ACE HARDWARE	THREADLOCKER, NUTS, 6 BOLTS	8.69

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INVOICE NUMBER	VENDOR NAME	DESCRIPTION	AMOUNT
418310	DARLING ACE HARDWARE	STIHL HP ULTRA	111.31
417946	DARLING ACE HARDWARE	AIR FILTERS	39.96
418335	DARLING ACE HARDWARE	BULBS	7.98
418311	DARLING ACE HARDWARE	STIHL HP ULTRA	111.31
418197	DARLING ACE HARDWARE	LP GAS	25.83
418036	DARLING ACE HARDWARE	CEMENT RAIN-R-SHINE	7.49
417874	DARLING ACE HARDWARE	CYLINDER TEMP SWITCH	2.79
417940	DARLING ACE HARDWARE	CABLE TIES	12.99
416697	DARLING ACE HARDWARE	FLAT HR PLN, FASTENERS	15.48
418387	DARLING ACE HARDWARE	RAZOR BLADES, PAPER TOWEL, GLASS PLUS	27.92
418415	DARLING ACE HARDWARE	RIVET	2.99
418716	DARLING ACE HARDWARE	GREEN SPRAY PAINT	2.49
418421	DARLING ACE HARDWARE	BATTERY	6.99
418602	DARLING ACE HARDWARE	CONDUIT HANGER	3.95
416233	DARLING ACE HARDWARE	CLEAN STIHL MS362	30.00
475805	DAVIS, MATT	CARPET & VINYL FOR #416 & #419	1,475.80
101112	DEPPE ENTERPRISES, LL	3 LG STORM WINDOWS	907.74
27230	DETROIT SALT COMPANY	ROAD SALT	11,160.70
27210	DETROIT SALT COMPANY	ROAD SALT	11,235.34
27211	DETROIT SALT COMPANY	ROAD SALT	4,370.76
60080	DORNBOS SIGN & SAFETY	24 X 12 W16-9PHIP	43.35
60218	DORNBOS SIGN & SAFETY	30X30 W10-4RHIP T SYM W/TRACKS ON RIGHT	79.91
19181	ELECTION SOURCE	OPTECH INSIGHT ELECTION CODING	720.00
MIMA142113A	FASTENAL COMPANY	CLEVIS PIN, COTTER PIN	0.72
MIMA142113	FASTENAL COMPANY	PINS RETURNED	(0.72)
MIMA141752	FASTENAL COMPANY	WIPES	271.80
R219629-IN	FIDLAR TECHNOLOGIES I	PARKING TICKET BOOKS	1,111.10
272025	FISHBECK THOMPSON CAR	2013 STORM SEWER IMPROVEMENTS - DESIGN	7,904.45
601099	FISHER SCIENTIFIC	MUFFLE FURNACE PART	111.43
1290	FUG	BROOKS NATURE AREA BANNER & POSTERS	185.00
11-09295	GARAGE DOORS UNLIMITE	OVERHEAD DOOR REMOTE	70.00
101	GET ER DONE CONSTRUCT	BUILD WALL IN MAINTENANCE HANGAR	850.00
922	GOODWIN'S PLUMBING, L	SERVICE CALL @ PSB	128.36
9944977587	GRAINGER	SAFETY GATES	620.50
3608151	GREAT AMERICAN BUSINE	MAINTENANCE WORK ORDER BOOK	100.00
78586	GREAT LAKES ENERGY	TUITION & BOOKS	1,348.00
65933	HERMANS MARSHALL HARD	MASON BITS	6.98
65934	HERMANS MARSHALL HARD	FLATS, LAGS, SHIELDS	27.72
65877	HERMANS MARSHALL HARD	CHAIN	3.98
65938	HERMANS MARSHALL HARD	HARDWARE CLOTH	10.79
65939	HERMANS MARSHALL HARD	FUSES, CORD	45.23
65529	HERMANS MARSHALL HARD	SHOVELS	37.98
65504	HERMANS MARSHALL HARD	BAGS	47.88
65998	HERMANS MARSHALL HARD	FLATS, LAGS, SHIELDS	27.72
65519	HERMANS MARSHALL HARD	KEYS, ID'S, TOOL BOX	23.42
65957	HERMANS MARSHALL HARD	COUPLING	5.98
RMS000203	INTERACT PUBLIC SAFET	ANNUAL RMS MAINTENANCE SUBSCRIPTION	1,000.00
264011	ITRON INC	HARDWARE & SOFTWARE MAINT AGREEMENT	737.95
20121378	IYETEK LLC	POCKET JET 6 PLUS ENGINE, 300 DPI	366.00
79150	J & K PLUMBING SUPPLY	PIPE FITTINGS	1.73
79212	J & K PLUMBING SUPPLY	TOILET CUSHION	37.20
79176	J & K PLUMBING SUPPLY	FAUCET	98.92
79111	J & K PLUMBING SUPPLY	PLUMBING FITTINGS	14.60
79246	J & K PLUMBING SUPPLY	SHOWER HEAD	55.20
102012	J-N-M'S	CLEAN CITY HALL	1,617.00
2	J. ALLEN & COMPANY IN	PARKING LOT REPLACEMENT	22,551.00
1	J. ALLEN & COMPANY IN	PARKING LOT REPLACEMENT	40,329.00
B08110	JACK DOHENY SUPPLIES	O-RINGS	14.08
PC01228794:001	JACKSON TRUCK SERVICE	SPECIAL MADE TARP	115.25
88	JOHN D BRUNDAGE &	SEPTEMBER CHARGES	3,020.00
87	JOHN D BRUNDAGE &	AUGUST SERVICES	3,192.00
85	JOHN D BRUNDAGE &	JUNE SERVICES	3,860.00
4281	JS BUXTON	BULK LIME	1,034.78
101812	JUDY'S CATERING	CONTINENTAL BREAKFAST	149.27
159561	K & H CONCRETE CUTTIN	CUT STREET FOR SEWER REPAIR	451.00
126973	KAR LABORATORIES INC	MERCURY ANALYSIS	260.00
126972	KAR LABORATORIES INC	CYANIDE ANALYSIS	100.00
50824	KEBS INC	CEMETERY LAYOUT	1,100.00
4820	KELLOGG'S REPAIR GARA	LAWN MOWER FILTER	47.90
25518	LAKELAND ASPHALT CORP	BITUMINOUS AGGREGATES	109.72
200026.10-2120908	LAWSON-FISHER ASSOCIA	LICENSING ACTIVITIES	1,553.17
7569	LEWEY'S SHOE REPAIR	ANTHONY MERRINGER	100.00
758647	LEXISNEXIS OCC HEALTH	CLINIC COLLECTION	40.14
32-05912	MACNLOW ASSOCIATES	ADVANCED SUPERVISION--RITSEMA	380.63
25736	MAIL MANAGEMENT INC	SERVICE CONTRACT FOLDER/INSERTER	795.00
1024224	MARSHALL LUMBERTOWN	OSB	119.95
1024194	MARSHALL LUMBERTOWN	TIMBERLOCK LANDSCAPE 7 SCREW	15.99

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INVOICE NUMBER	VENDOR NAME	DESCRIPTION	AMOUNT
1024192	MARSHALL LUMBERTOWN	TROLLEY HANGER, SCREWS, PINS, ETC	169.74
1024254	MARSHALL LUMBERTOWN	#2 & BTR, SPF, J-BEAD	20.84
26834	MARSHALL METAL PRODUC	COIN BLOCKERS	762.50
922995	MARSHALL TIRE CITY	SERVICE CALL	94.04
4510	MARSHALL TIRE CITY	2 TIRES	199.56
5795	MARSHALL WELDING & FA	SS SQ TUBE	268.80
5874	MARSHALL WELDING & FA	WELD ALUMINUM BAR	22.00
S3282345.001	MEDLER ELECTRIC COMPA	PHOTO EYE	22.88
8100	MICHIGAN ECONOMIC DEV	2012 CERTIFIED BUSINESS PARK PROGRAM	250.00
7370	MICHIGAN MUNICIPAL LE	WEBSITE CLASSIFIED ADS	42.20
62823	MIDWEST TRANSIT EQUIP	GOVERNOR AIR	98.64
62828	MIDWEST TRANSIT EQUIP	KIT, AIR TANK CHECK VALVE	30.46
62775	MIDWEST TRANSIT EQUIP	FLOW CONTROL VALVE KIT	156.80
62789	MIDWEST TRANSIT EQUIP	GEAR RACK WELDMENT	218.70
1178980	MILLER CANFIELD PADDO	SEPTEMBER SERVICES	2,211.91
100512	MODERNISTIC	APT #405	253.95
INV64088	MUNICIPAL SUPPLY CO.	IPS FULL SEAL PATCH CLAMPS	212.89
13770555	NEOPOST USA INC	INK CARTRIDGE	211.99
311033	NORTH CENTRAL LABORAT	LABORATORY SUPPLIES BLANKET FOR FY2013	1,343.48
311760	NORTH CENTRAL LABORAT	LABORATORY SUPPLIES BLANKET FOR FY2013	1,465.34
311675	NORTH CENTRAL LABORAT	LABORATORY SUPPLIES BLANKET FOR FY2013	55.26
390774	NYE UNIFORM COMPANY	STRIPES, PANTS, SHIRT	152.37
49638	O'LEARY WATER CONDITI	WATER DELIVERED	36.00
1758	OERTHERS	LARGE "T" LABELS	13.75
5679406	POWER LINE SUPPLY	GRAY SPOOLS	49.84
5678710	POWER LINE SUPPLY	STREET LIGHT ARMS	1,037.16
5680344	POWER LINE SUPPLY	RAIN GEAR	152.50
5680276	POWER LINE SUPPLY	METER PROBE	536.20
5678751	POWER LINE SUPPLY	MARKING FLAGS	200.40
5677924	POWER LINE SUPPLY	SAFETY VESTS	529.00
5681457	POWER LINE SUPPLY	ARC SUPPRESSING BLADE	377.34
5681458	POWER LINE SUPPLY	BOLTS	122.75
5683306	POWER LINE SUPPLY	METER COVERS	67.50
5680214	POWER LINE SUPPLY	CUTOUT	1,853.74
5364063	PUBLIC SAFETY CENTER	BATTERIES	232.28
277869	PURITY CYLINDER GASES	OXYGEN, ACETYLENE	36.11
169562	PVS TECHNOLOGIES	FERRIC CHLORIDE BLANKET PO FOR FY2013	4,289.15
101212	QUALITY ASPHALT PAVIN	PARKING LOT REHABILITATION	59,294.70
102612	QUALITY ASPHALT PAVIN	PARKING LOT REHABILITATION	8,788.30
5599	QUALITY ENGRAVING SER	DOOR SIGNS	104.00
2	QUALITY EXCAVATORS, I	MICHIGAN AVENUE TREE REPLACEMENT	11,290.50
1	QUALITY EXCAVATORS, I	MICHIGAN AVENUE TREE REPLACEMENT	162,027.00
15897	RADIO SHACK	BATTERIES	47.98
22179	RADIO SHACK	SURGE PROTECTOR	19.99
21549	RADIO SHACK	SECURITY SYSTEM BATTERY - CHAPEL	29.97
70456245	ROSE PEST SOLUTIONS	MH PEST CONTROL	55.00
90780	SHAFER REDI-MIX INC	3000 PSI	371.44
7498	SIGNWORLD CONCEPTS	STRIPING & LETTERING POLICE CAR	540.00
7488	SIGNWORLD CONCEPTS	SIGNS FOR PARKING LOT CONSTRUCTION	112.00
IN00522000	SPARTAN CHASSIS, INC.	LATCH-FLUSH PUSH BUTTON	56.85
16706	SPECTRUM ENGINEERING	ENGINE #5 EXCITATION	175.00
224843832-077	SPRINT	ACCT #224843832	395.85
23971	STANDARD PRINTING & O	#10 WINDOW ENVELOPE, 24 LB, W/RETURN AD	3,347.91
24305	STANDARD PRINTING & O	DELIVERY CHARGE	7.00
24142	STANDARD PRINTING & O	ABANDONED VEHICLE LABELS	64.19
173079	STANLEY LAWN & GARDEN	AIR FILTER	17.07
172658	STANLEY LAWN & GARDEN	IGNITION COIL	49.41
633532	STANTEC CONSULTING MI	2012 WATER MAIN IMPROVEMENTS	5,014.36
633531	STANTEC CONSULTING MI	2012 WATER MAIN IMPROVEMENTS	1,575.05
632448	STANTEC CONSULTING MI	CONSTRUCTION ENGINEERING SERVICES	9,222.46
7000112201	STAPLES CONTRACT & CO	TONER & INK CARTRIDGES	292.52
7000147024	STAPLES CONTRACT & CO	MAGENTA INK	46.38
7000147025	STAPLES CONTRACT & CO	TONER CARTRIDGES	107.09
771825	STATE OF MICHIGAN	WATER TESTING	401.00
SE347122	STATE OF MICHIGAN - M	TRAFFIC SIGNAL ENERGY	618.43
20404	SUMMIT POINTE	CONTRACT MOWING - SEPTEMBER	580.00
2012-002	TENTH DISTRICT COURT	COMMERCIAL LAW CITATIONS	706.39
102607	TOTAL CARE CLEANING L	FLOOR CARE	342.00
11390306	UNIVERSAL ADVERTISING	ADVERTISING: BATTLE CREEK MAPS	83.00
783943	USA BLUEBOOK	SQUEEGEES	117.88
VI-003077	UTILITY EQUIPMENT LEA	SUBLET FLEET REPAIRS	983.95
14049	WAGNER ENTERPRISE, IN	SLUDGE MIXER DRIVE ASSEMBLIES	17,106.60
343812	WALTERS-DIMMICK PETRO	GREASE	92.17
25242	WEST MICHIGAN LAWN SE	IRRIGATION WINTERIZATION	185.00
			487,905.24

EXP CHECK RUN DATES 10/12/2012 - 10/12/2012  
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INVOICE NUMBER	VENDOR NAME	DESCRIPTION	AMOUNT
6100458-000-1012	AD-VISOR & CHRONICLE	ACCT #6100458-000	433.48
Z1406436MJ	AMERICAN MESSAGING	ACCT #Z1-406436	115.88
202871072309	CONSUMERS ENERGY	1000 0759 3765	9.96
100412	DRUMM, CODY	SCHOOL LUNCH	12.98
100812	ERIC DALE HEATING & A	PERMIT FEE REFUND	10.00
100312	FISHER, CHARLIE	SCHOOL LUNCH	12.98
2112308775	GANNETT MICHIGAN NEWS	CUST #265252BC 08/27/12--09/23/12	335.00
971868-974886	GRIFFIN PEST SOLUTION	323 W MICHIGAN AVE	64.00
100812	KALISZ, ROSE	REFUND DEPOSIT LESS DUE	343.00
82130231059095-101	LOWES BUSINESS ACCOUN	821 3023 105909 5	629.06
329892	NAPA OF MARSHALL	BATTERY	114.66
100812	ROBERT E KIESSLING	CLEANING OF COAT & LINER	21.53
100512	STATE OF MICHIGAN	NOI-NPDES - NONCONTACT COOLING WATER	75.00
100612	STELMI AMERICA	ENERGY OPTIMIZATION--LIGHTING RPLCMNT	7,500.00
100412	TICE, LUCAS	SCHOOL LUNCH	12.98
2808185624	VERIZON WIRELESS	ACCT #987146080-00001	84.90
			9,775.41
		Prescription reimbursements	46.20
		Total Cash Disbursements	\$9,821.61

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APPROVAL LISTING FOR CITY OF MARSHALL

Page: 1/1

EXP CHECK RUN DATES 10/12/2012 - 10/12/2012  
BOTH JOURNALIZED AND UNJOURNALIZED  
BOTH OPEN AND PAID

INVOICE NUMBER	VENDOR NAME	DESCRIPTION	AMOUNT
101212	ROBERTS, CRYSTAL	CASH ADVANCE FOR HAUNTED TRAIL	600.00 600.00

EXP CHECK RUN DATES 10/19/2012 - 10/19/2012  
 UNJOURNALIZED  
 OPEN

INVOICE NUMBER	VENDOR NAME	DESCRIPTION	AMOUNT
269789261510-12	A T & T	269 789-2615 963 4	63.74
269781444710-12	A T & T	269 781-4447 749 4	118.53
269781981510-12	A T & T	269 781-9815 267 0	1,530.18
269781907010-12	A T & T	269 781-9070 573 1	41.10
269789467110-12	A T & T	269 789-4671 266 9	157.35
269789463010-12	A T & T	269 789-4630 541 5	268.88
269789280610-12	A T & T	269 789-2806 635 7	57.20
287238047810X10111	AT&T MOBILITY	ACCT #287238047810	36.98
7016312/0005-1112	BLUE CROSS BLUE SHIEL	GROUP #007016312/0005	1,927.65
7016312/0008-1112	BLUE CROSS BLUE SHIEL	GROUP #007016312/0008	72,155.35
7016312/0007-1112	BLUE CROSS BLUE SHIEL	GROUP #007016312/0007	51,166.70
583865	COMMERCIAL OFFICE PRO	OFFICE SUPPLIES	509.62
583866	COMMERCIAL OFFICE PRO	COPY PAPER	216.97
945	CORNERSTONE INSPECTIO	INSPECTIONS	1,405.00
32-045600-09A	DEMPSEY, JAROD	REFUND UTILITY OVERPAYMENT	38.09
7018274-1012	EARTHLINK BUSINESS	ACCT # 0007018274	2,224.24
20-000800-34	FACE, ROLLAND	REFUND UTILITY OVERPAYMENT	21.84
101612	HEATH, SHARON	ENERGY OPTIMIZATION - FURNACE & THRMSTA	165.00
2448	LEACH, DUSTIN E	REFUND OVERPAYMENT OF OUI #2448	25.00
99007320387-1012	LOWE'S	ACCT #9900 732038 7	1,197.05
3507-1012	MARSHALL COMMUNITY CU	3507 - MCDONALD	49.33
7681-1012	MARSHALL COMMUNITY CU	7681 - TARKIEWICZ	418.80
081712	MATTHEW POTTER	BATTERIES	6.24
32-048200-24	MCMILLEN, FARIE & CLA	REFUND UTILITY OVERPAYMENT	32.86
29-014300-22	MEADE APARTMENTS	REFUND UTILITY OVERPAYMENT	11.50
10-001700-06	MESTEMAKER, PAUL	REFUND UTILITY OVERPAYMENT	44.98
30-032100-32A	MOHLMAN, SHERRY	REFUND UTILITY OVERPAYMENT	14.89
330018	NAPA OF MARSHALL	SUPPORT	26.79
790004405582930710	NEOFUNDS BY NEOPOST	ACCT #7900 0440 5582 9307	3,000.00
269-451-3559-1012	QLT	ACCT #269-781-3559	13.99
101512	SWENDER, MICHELLE	ENERGY OPTIMIZATION - WASHER & DRIER	75.00
101512	TERI TRUDEAU	STORAGE TUBS	75.00
32-023400-14A	TONEY, TIMOTHY & HOPE	REFUND UTILITY OVERPAYMENT	92.38
2810021154	VERIZON WIRELESS	ACCT #683169426-00001	89.20
14-018200-27	WATSON, JACK	REFUND UTILITY OVERPAYMENT	80.86
29-013400-20	WILLOUGHBY, STARLA	REFUND UTILITY OVERPAYMENT	41.08
32-042000-26	WORDEN, REBECCA	REFUND UTILITY DEPOSIT	82.56
			137,481.93

Prescription Reimbursements 84.46

Total Cash Disbursements \$137,566.39

EXP CHECK RUN DATES 10/26/2012 - 10/27/2012  
 BOTH JOURNALIZED AND UNJOURNALIZED  
 BOTH OPEN AND PAID

INVOICE NUMBER	VENDOR NAME	DESCRIPTION	AMOUNT
102212	BIRD, SANDRA	REIMBURSEMENT FOR DINNER MTG	95.93
102312	BROCKIE, BRODIE	HAUNTED TRAIL SUPPLIES	52.55
30-007200-03	CHEMICAL BANK	REFUND UTILITY OVERPAYMENT	60.93
100512	CINDY PORTER	RECORD & PREPARE BOARD MTG MINUTES	30.00
201269148967	CONSUMERS ENERGY	1000 0033 5602	1,724.38
201892116478	CONSUMERS ENERGY	1000 0759 4680	72.40
205541054396	CONSUMERS ENERGY	1000 0916 3971	431.07
205541054394	CONSUMERS ENERGY	1000 0916 3435	123.17
201536117984	CONSUMERS ENERGY	1000 5741 9077	22.09
205541054395	CONSUMERS ENERGY	1000 0916 3708	23.68
205541054393	CONSUMERS ENERGY	1000 0916 3203	31.27
963	CORNERSTONE INSPECTIO	INSPECTIONS	590.00
964	CORNERSTONE INSPECTIO	121 W MICHIGAN AVE INSPECTION	67.00
10/23/12	DAY, WILLIAM	OPTICAL REIMBURSEMENT - SAFETY GLASSES	60.00
29-001000-39	DOLAN-RABIDEAU, DAVID	REFUND UTILITY OVERPAYMENT	10.12
101812	DRUMM, CODY	SCHOOL LUNCH	20.22
101712	FISHER, CHARLIE	SCHOOL LUNCH	12.98
102612	FREDONIA TOWNSHIP	425 AGREEMENT - MOONRAKER	488.84
102512	GANO, DARYL	INSPECTIONS	650.00
102512	GROSS, JOHN	INSPECTIONS	80.00
385645	HUB INTERNATIONAL MID	POLICY #S1805444	144.00
385719	HUB INTERNATIONAL MID	POLICY #S1805444	(11.00)
102512	JAMES R DEVENEY	INSPECTIONS	345.00
102612-1	MARENGO TOWNSHIP	425 AGREEMENT - LOVE'S TRAVEL STOP	3,708.91
102612-2	MARENGO TOWNSHIP	425 AGREEMENT - SUNOCO	101.42
4562-1012	MARSHALL COMMUNITY CU	4562 - HUESTIS	374.99
3648-1012	MARSHALL COMMUNITY CU	3648 - KIESSLING	1,279.50
4570-1012A	MARSHALL COMMUNITY CU	4570 - FEDDERS	433.80
102612-1	MARSHALL TOWNSHIP	425 AGREEMENT - MARSHALL INVESTMENT	3,376.80
102612-2	MARSHALL TOWNSHIP	425 AGREEMENT - STATE FARM	316.64
102612-3	MARSHALL TOWNSHIP	425 AGREEMENT - MCCLELLAN PHASE III	1,893.07
102612-4	MARSHALL TOWNSHIP	425 AGREEMENT - STANTON	1,389.80
102612-5	MARSHALL TOWNSHIP	425 AGREEMENT - K-MART PLAZA	4,168.20
102612-6	MARSHALL TOWNSHIP	425 AGREEMENT - BREWER FARMS	6,538.08
102612-7	MARSHALL TOWNSHIP	425 AGREEMENT - FARMER JACK	2,994.60
102612-8	MARSHALL TOWNSHIP	425 AGREEMENT - KEMPF FUNERAL HOME	(200.70)
102612-9	MARSHALL TOWNSHIP	425 AGREEMENT - MARSHALL ANIMAL CARE	700.80
30-043300-19	MATULA, ERIN & ROBERT	REFUND UTILITY DEPOSIT	8.65
M 09-12	MICHIGAN SOUTH CENTRA	NATURAL GAS PURCHASES - SEPTEMBER	351.45
102412	MMAAO	SANDY PETERSON, 11/14/12 MEETING	20.00
102212	MORRIS STULBERG TRUST	WATER MAIN EASEMENT	10.00
RINV01515087	MY ALARM CENTER	ALARM MONITORING	120.00
331026	NAPA OF MARSHALL	CORE DEPOSIT	(18.00)
330729	NAPA OF MARSHALL	RV ANTI	14.97
10.	NASH, WILL	VEHICLE CHANGEOVER PARTS	10.00
102212A	NASH, WILL	VEHICLE CHANGEOVER PARTS	37.09
30-050600-33	SIMMONS, ERIN	REFUND UTILITY OVERPAYMENT	80.45
101812	TICE, LUCAS	SCHOOL LUNCH	12.17
10058364-0912	WOW! BUSINESS	ACCT #010058364	32.97
10040764-1012	WOW! BUSINESS	ACCT #010040764	1,359.80
			34,240.09



**ADMINISTRATIVE REPORT**  
**November 5, 2012 - CITY COUNCIL MEETING**

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

**FROM:** Sandra Bird, Clerk-Treasurer  
Tom Tarkiewicz, City Manager

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

**BACKGROUND:** Public Act 213 of 2007 requires local governments to perform their investment reporting quarterly to the governing body. The investments in the portfolio conform to the Investment Policy, approved June 3, 2002. The City's comprehensive written policy has been given the Association of Public Treasurers of the United States and Canada Investment Policy Certification.

The weighted average earnings yield of the portfolio for investments held and/or maturing from July 1, 2012 through August 22, 2013, was .504%. The weighted average of pooled cash as of September 30, 2012 was 0.336%. The weighted average of all investments during the fiscal year, including pooled cash, was 0.436%. The City's portfolio consisted of certificate of deposits and pooled cash. The duration of investments typically range from 60-day CD's to 2-year CD's, which is consistent with the investment policy. The duration is dependent on the time of the year and cash flow needs. The past 2-year purchases have been for less than 2-year duration terms due to low market rates. The portfolio represents diversification by institution as well as by investment type, to the extent possible.

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

Respectfully submitted,

A handwritten signature in black ink that reads "Sandra E. Bird".

Sandra Bird  
Clerk-Treasurer

A handwritten signature in blue ink that reads "Tom Tarkiewicz".

Tom Tarkiewicz  
City Manager

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**City of Marshall, Michigan**  
**INVESTMENT PORTFOLIO**  
**September, 2012**

<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>Average Interest Rate</u>	<u>Broker/ Bank</u>	<u>Investment Type</u>
07/18/12	Southern Michigan Bank & Trust	07/18/11	\$ 102,786.76		\$ 102,786.76	0.550%	0.009%	SMBT	CD
07/19/12	CDARS-Flagstar	01/19/12	\$ 413,429.58		\$ 413,429.58	0.450%	0.029%	FB	CD
07/26/12	CDARS-Flagstar	07/28/11	\$ 513,482.15		\$ 513,482.15	0.896%	0.071%	FB	CD
08/23/12	CDARS-Flagstar	02/23/12	\$ 256,779.19		\$ 256,779.19	0.450%	0.018%	FB	CD
10/17/12	Chemical Bank - CD	10/17/11	\$ 97,822.88		\$ 97,822.88	0.500%	0.008%	CB	CD
10/17/12	Chemical Bank - CD	10/17/11	\$ 97,822.88		\$ 97,822.88	0.500%	0.008%	CB	CD
10/17/12	Chemical Bank - CD	10/17/11	\$ 95,230.34		\$ 95,230.34	0.500%	0.007%	CB	CD
12/06/12	CDARS-Flagstar	12/08/11	\$ 1,324,072.28		\$ 1,324,072.28	0.550%	0.112%	FB	CD
01/10/13	CDARS-Flagstar	10/09/12	\$ 2,000,000.00		\$ 2,000,000.00	0.300%	0.092%	FB	CD
01/17/13	CDARS-Flagstar	07/19/12	\$ 414,356.27		\$ 414,356.27	0.400%	0.026%	FB	CD
01/24/13	CDARS-Flagstar	07/26/12	\$ 518,090.85		\$ 518,090.85	0.896%	0.071%	FB	CD
02/21/13	CDARS-Flagstar	02/23/12	\$ 407,117.94		\$ 407,117.94	0.550%	0.034%	FB	CD
FY 2013	08/22/13	CDARS-Flagstar	\$ 257,354.75		\$ 256,779.19	0.500%	0.020%	FB	CD
			\$ 6,498,345.87	a)	\$ 5,211,292.63			0.504%	

(Total Includes Matured Investments since 7/1/12)

**Pooled Cash:**

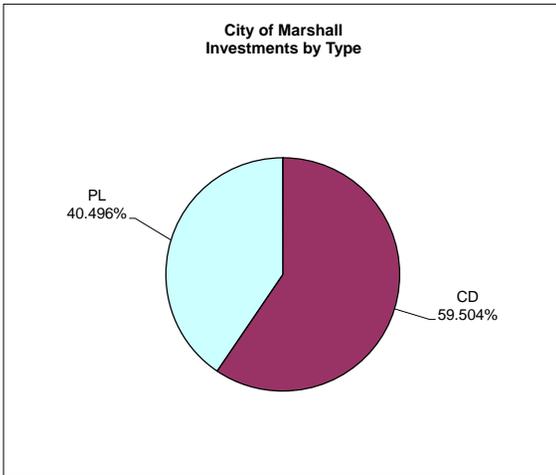
N/A	Bank of America Cash	N/A	N/A		\$ 101,264.95	0.000%	0.000%	BofA	PL
N/A	MBIA Class Account	N/A	N/A		\$ 576,946.04	0.620%	0.101%	MA	PL
N/A	Flagstar Bank Gov't Banking Checking	N/A	N/A		\$ 494,115.98	0.450%	0.063%	FB	PL
N/A	Flagstar Bank Liquid Asset Savings	N/A	N/A		\$ 1,217,472.39	0.500%	0.172%	FB	PL
					b)			\$ 2,389,799.36	
					c)			\$ 7,601,091.99	
N/A	BofA General Checking A/C	N/A	N/A		\$ 1,048,544.88	0.000%	0.000%	BofA	PL
N/A	BofA Taxes Checking A/C	N/A	N/A		\$ 108,274.69	0.000%	0.000%	BofA	PL
					d)			\$ 1,156,819.57	0.336%

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

Pooled Cash b) + d) \$ **3,546,618.93**

Grand Total c) + d) \$ **8,757,911.56**

**0.43600%**



**Investment Key:**

Certificate of Deposit	CD	\$ 5,211,292.63
Pooled Cash	PL	\$ 3,546,618.93
		<b>\$ 8,757,911.56</b>



**ADMINISTRATIVE REPORT**  
**November 5, 2012 - CITY COUNCIL MEETING**

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

**FROM:** Sandra Bird, Clerk-Treasurer  
Tom Tarkiewicz, City Manager

**SUBJECT:** First Quarter Financial Report - 3 months ending 09/30/2012

**BACKGROUND**

In accordance with Section 9.07 of the City Charter, the following financial statements are submitted to Council for the 1<sup>st</sup> quarter ending September 30, 2012. The statements cover the period beginning July 1, 2012 and ending September 30, 2012. Highlights of the financial statements follow.

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

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

**General Fund**

- Property Tax Collection - The General Fund has received 100% of the anticipated property tax collection revenue. The Treasurer's Office will settle with the County Treasurer on the unpaid real property taxes in March, 2013.
- State Shared Revenue (SSR) - appears to be on schedule according to the State of Michigan website.
- Cemetery and Parks - Expenditures are higher than 25% as they are more seasonal in nature.
- Capital Outlay – Chapel building improvements/repairs and park signs have been expended in Capital Outlay.
- *Total General Fund YTD Actual plus Encumbered expenditures are at 23.4% compared to budget.*

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## **Non-General Funds**

**MVH Major and Local Funds:** Act 51 revenues from the State are received approximately 35-40 days after month-end. The Trunkline revenues are received on a quarterly basis, following the quarter ended.

The YTD revenue actuals for the Major and Local Funds compared to the budget, excluding the proceeds from bonds/notes line item, are 25.6% and 32.0% respectively.

**Recreation (General Fund):** The Recreation department has received 100% of the anticipated property tax collection revenue and 27.36% of the User Fees. Expenditures are higher than 25% as they are more seasonal in nature - directly related to the collection of revenues, primarily in the summer months.

**Airport (General Fund):** Revenues and expenditures are higher than projected due to higher fuel sales/purchases during the summer months.

**LDFA Fund and DDA Fund:** The Local Development Finance Authority Fund and the Downtown Development Authority Fund have received approximately 80-90% of the anticipated captured tax collection revenue. The remainder will be captured with the winter tax collection.

The DDA had two major capital projects in progress during the first quarter – Downtown tree replacement and the bonded parking lots.

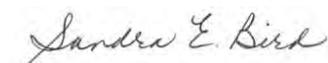
**DART Fund:** The Dial-a-ride Transportation Fund received 100% of the anticipated property tax collection revenue, 23.7% of the State Operating Assistance and 21.3% of passenger fares.

**Wastewater and Water Revenues:** The revenues and expenditures are higher than projected due to proceeds from bonds/notes and bonded capital projects. The YTD actuals compared to the budget, excluding the proceeds from bonds/notes line item, are 30.2% and 31.9% respectively.

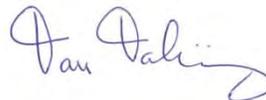
**Special Projects Fund:** The expenditures are higher than projected due to the final loan payment for the E911 equipment loan and the Byways Museum grant.

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

Respectfully Submitted,



Sandra Bird  
Clerk-Treasurer



Tom Tarkiewicz  
City Manager

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**FUND 101 - GENERAL FUND SUMMARY**

	2012-13 ORIGINAL BUDGET	2012-13 AMENDED BUDGET	YTD END BALANCE 09/30/2012	ENCUMBERED YEAR-TO-DATE	% BDGT USED
<b>Revenues</b>					
000	5,420,896.00	5,420,896.00	3,880,304.25	0.00	71.58
TOTAL Revenues	<u>5,420,896.00</u>	<u>5,420,896.00</u>	<u>3,880,304.25</u>	<u>0.00</u>	71.58
<b>Expenditures</b>					
101-City Council	3,777.00	3,756.58	652.32	0.00	17.36
172-City Manager	120,350.00	120,287.32	27,856.18	0.00	23.16
209-City Assessor	77,529.00	77,279.27	17,242.48	0.00	22.31
210-City Attorney	55,000.00	55,000.00	8,508.00	0.00	15.47
226-Human Resources	62,536.00	62,476.50	13,710.93	0.00	21.95
260-Clerk-Treasurer	292,532.00	292,376.55	64,456.24	1,673.96	22.62
265-City Hall	85,525.00	85,136.10	16,382.88	0.00	19.24
266-Chapel	2,850.00	2,850.00	637.44	0.00	22.37
269-Other City Property	41,350.00	41,350.00	2,179.31	0.00	5.27
276-Cemetery	187,885.00	186,451.31	55,219.81	0.00	29.62
294-Non-departmental	690,746.00	619,644.00	119,084.46	22,445.00	22.84
301-Police	1,493,600.00	1,489,267.28	336,414.59	0.00	22.59
316-Crossing Guards	12,053.00	15,538.69	1,229.58	0.00	7.91
325-Dispatch Operations	201,934.00	201,934.00	100,967.00	0.00	50.00
336-Fire	785,469.00	779,637.04	204,248.83	0.00	26.20
371-Inspection	90,163.00	89,656.99	17,666.68	0.00	19.70
410-Planning & Zoning	92,261.00	92,191.87	22,374.16	0.00	24.27
441-Street	688,352.00	766,434.01	147,022.02	0.00	19.18
447-Engineering	19,777.00	19,196.14	5,540.02	0.00	28.86
540-PSB Operations	108,977.00	108,745.69	18,602.13	180.00	17.27
729-Community Development	14,556.00	14,556.00	2,096.45	0.00	14.40
774-Parks	90,222.00	87,472.33	29,223.41	0.00	33.41
900-Capital Outlay Control	193,758.00	193,758.00	29,131.34	0.00	15.03
TOTAL Expenditures	<u>5,411,202.00</u>	<u>5,404,995.67</u>	<u>1,240,446.26</u>	<u>24,298.96</u>	<u>23.40</u>
Fund 101:					
TOTAL REVENUES	5,420,896.00	5,420,896.00	3,880,304.25	0.00	71.58
TOTAL EXPENDITURES	5,411,202.00	5,404,995.67	1,240,446.26	24,298.96	23.40
NET OF REVENUES & EXPENDITURES	<u>9,694.00</u>	<u>15,900.33</u>	<u>2,639,857.99</u>	<u>(24,298.96)</u>	

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**FUND 101 - GENERAL FUND DETAIL**

GL NUMBER	DESCRIPTION	2012-13 ORIGINAL BUDGET	2012-13 AMENDED BUDGET	YTD END BALANCE 09/30/2012	ENCUMBERED YEAR-TO-DATE	% BDGT USED
<b>Revenues</b>						
Dept 000						
101-000-402.00	Current Property Taxes	2,947,923.00	2,947,923.00	3,030,836.50	0.00	102.81
101-000-405.00	Tax Collection Fees	123,037.00	123,037.00	90,798.52	0.00	73.80
101-000-420.00	Delinquent Personal Prop Tax	7,000.00	7,000.00	0.00	0.00	0.00
101-000-445.00	Penalties & Int. on Taxes	25,000.00	25,000.00	332.93	0.00	1.33
101-000-451.00	Licenses and Permits	1,300.00	1,300.00	1,688.00	0.00	129.85
101-000-451.01	Permits	32,300.00	32,300.00	15,279.00	0.00	47.30
101-000-452.00	Cable Commissions	46,700.00	46,700.00	12,000.00	0.00	25.70
101-000-505.00	Federal Grant	51,354.00	51,354.00	19,222.33	0.00	37.43
101-000-543.00	Liquor License Refund	7,800.00	7,800.00	7,621.35	0.00	97.71
101-000-574.00	State Shared Rev-Constitution	591,682.00	479,262.00	84,279.00	0.00	17.59
101-000-574.01	State Shared Rev-StatutoryEVI	0.00	112,420.00	16,233.00	0.00	14.44
101-000-588.00	Contributions from Local Unit	108,893.00	108,893.00	30,969.49	0.00	28.44
101-000-601.00	NSF Revenue	250.00	250.00	145.00	0.00	58.00
101-000-607.00	Charges for Services - Fees	9,900.00	9,900.00	6,864.46	0.00	69.34
101-000-607.01	Charges for Services - FOIA	100.00	100.00	0.00	0.00	0.00
101-000-607.02	Charges for Ser.-Plan & Zone	1,800.00	1,800.00	100.00	0.00	5.56
101-000-626.00	Charges for Services	10,000.00	10,000.00	0.00	0.00	0.00
101-000-642.00	Charges for Services - Sales	42,000.00	42,000.00	13,846.40	0.00	32.97
101-000-652.00	Parking Meter Receipts	0.00	0.00	1,015.62	0.00	100.00
101-000-658.00	Parking Violations	0.00	0.00	996.00	0.00	100.00
101-000-659.00	District Court - Ord. Fines	61,750.00	61,750.00	29,236.15	0.00	47.35
101-000-659.01	Civil Infractions	1,570.00	1,570.00	630.00	0.00	40.13
101-000-665.00	Interest	10,000.00	10,000.00	2,691.70	0.00	26.92
101-000-667.00	Rents	38,000.00	38,000.00	0.00	0.00	0.00
101-000-671.00	Miscellaneous Revenue	85,000.00	85,000.00	84,927.53	0.00	99.91
101-000-675.00	Contrib. from Other Sources	108,893.00	108,893.00	18,435.00	0.00	16.93
101-000-694.00	Cash - over & short	0.00	0.00	(4.73)	0.00	100.00
101-000-699.00	Transfers From Other Funds	1,108,644.00	1,108,644.00	412,161.00	0.00	37.18
TOTAL Revenues		5,420,896.00	5,420,896.00	3,880,304.25	0.00	71.58
<b>Expenditures</b>						
Dept 101-City Council						
101-101-703.00	Part-time Salaries	2,300.00	2,300.00	575.00	0.00	25.00
101-101-715.00	Social Security	176.00	176.00	43.95	0.00	24.97
101-101-721.00	Workers Compensation	51.00	30.58	30.58	0.00	100.00
101-101-740.00	Operating Supplies	150.00	150.00	2.79	0.00	1.86
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	500.00	500.00	0.00	0.00	0.00
Total Dept 101-City Council		3,777.00	3,756.58	652.32	0.00	17.36
Dept 172-City Manager						
101-172-702.00	Payroll	79,545.00	79,545.00	18,838.35	0.00	23.68
101-172-702.01	Other Fringe Benefits-taxable	1,500.00	1,500.00	0.00	0.00	0.00
101-172-715.00	Social Security	6,200.00	6,200.00	1,416.59	0.00	22.85
101-172-716.00	Hospitalization	14,799.00	14,799.00	4,162.54	0.00	28.13
101-172-717.00	Life Insurance	1,064.00	1,064.00	199.40	0.00	18.74
101-172-718.00	Retirement	10,957.00	10,957.00	2,068.37	0.00	18.88
101-172-721.00	Workers Compensation	203.00	140.32	140.32	0.00	100.00
101-172-727.00	Office Supplies	150.00	150.00	0.00	0.00	0.00
101-172-810.00	Dues & Memberships	935.00	935.00	0.00	0.00	0.00
101-172-850.00	Communications	744.00	744.00	186.00	0.00	25.00
101-172-860.00	Transportation & Travel	600.00	600.00	149.71	0.00	24.95
101-172-941.00	Motor Pool Equip Rental	900.00	900.00	259.17	0.00	28.80
101-172-941.01	Data Processing	1,703.00	1,703.00	425.73	0.00	25.00
101-172-958.00	Education & Training	1,050.00	1,050.00	10.00	0.00	0.95
Total Dept 172-City Manager		120,350.00	120,287.32	27,856.18	0.00	23.16

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**FUND 101 - GENERAL FUND DETAIL**

GL NUMBER	DESCRIPTION	2012-13 ORIGINAL BUDGET	2012-13 AMENDED BUDGET	YTD END BALANCE 09/30/2012	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Dept 209-City Assessor						
101-209-702.00	Payroll	34,733.00	34,733.00	8,015.04	0.00	23.08
101-209-702.01	Other Fringe Benefits-taxable	1,500.00	1,500.00	0.00	0.00	0.00
101-209-704.00	Overtime Salaries	2,004.00	2,004.00	0.00	0.00	0.00
101-209-715.00	Social Security	2,925.00	2,925.00	603.95	0.00	20.65
101-209-716.00	Hospitalization	5,165.00	5,165.00	1,191.54	0.00	23.07
101-209-717.00	Life Insurance	57.00	57.00	14.19	0.00	24.89
101-209-718.00	Retirement	5,170.00	5,170.00	915.49	0.00	17.71
101-209-721.00	Workers Compensation	311.00	61.27	61.27	0.00	100.00
101-209-820.00	Contracted Services	25,464.00	25,464.00	6,366.00	0.00	25.00
101-209-958.00	Education & Training	200.00	200.00	75.00	0.00	37.50
Total Dept 209-City Assessor		77,529.00	77,279.27	17,242.48	0.00	22.31
Dept 210-City Attorney						
101-210-801.00	Professional Services	55,000.00	55,000.00	8,508.00	0.00	15.47
Total Dept 210-City Attorney		55,000.00	55,000.00	8,508.00	0.00	15.47
Dept 226-Human Resources						
101-226-702.00	Payroll	34,299.00	34,299.00	7,914.99	0.00	23.08
101-226-702.01	Other Fringe Benefits-taxable	1,200.00	1,200.00	0.00	0.00	0.00
101-226-715.00	Social Security	2,716.00	2,716.00	583.47	0.00	21.48
101-226-716.00	Hospitalization	12,448.00	12,448.00	2,857.08	0.00	22.95
101-226-717.00	Life Insurance	132.00	132.00	32.52	0.00	24.64
101-226-718.00	Retirement	4,799.00	4,799.00	917.34	0.00	19.12
101-226-719.00	Hospitalization - Prescriptio	60.00	60.00	0.00	0.00	0.00
101-226-721.00	Workers Compensation	120.00	60.50	60.50	0.00	100.00
101-226-727.00	Office Supplies	200.00	200.00	30.43	0.00	15.22
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	275.50	0.00	27.55
101-226-810.00	Dues & Memberships	200.00	200.00	0.00	0.00	0.00
101-226-860.00	Transportation & Travel	750.00	750.00	298.64	0.00	39.82
101-226-901.00	Advertising	650.00	650.00	0.00	0.00	0.00
101-226-941.00	Motor Pool Equip Rental	250.00	250.00	0.00	0.00	0.00
101-226-941.01	Data Processing	2,962.00	2,962.00	740.46	0.00	25.00
101-226-958.00	Education & Training	500.00	500.00	0.00	0.00	0.00
Total Dept 226-Human Resources		62,536.00	62,476.50	13,710.93	0.00	21.95
Dept 260-Clerk-Treasurer						
101-260-702.00	Payroll	134,097.00	134,097.00	30,064.76	0.00	22.42
101-260-702.01	Other Fringe Benefits-taxable	700.00	700.00	0.00	0.00	0.00
101-260-715.00	Social Security	10,312.00	10,312.00	2,252.27	0.00	21.84
101-260-716.00	Hospitalization	28,820.00	28,820.00	6,824.87	0.00	23.68
101-260-717.00	Life Insurance	492.00	492.00	136.29	0.00	27.70
101-260-718.00	Retirement	18,225.00	18,225.00	3,609.84	0.00	19.81
101-260-719.00	Hospitalization - Prescriptio	150.00	150.00	26.09	0.00	17.39
101-260-721.00	Workers Compensation	392.00	236.55	236.55	0.00	100.00
101-260-727.00	Office Supplies	17,500.00	17,500.00	1,118.91	1,673.96	15.96
101-260-727.02	Postage and Shipping	18,500.00	18,500.00	3,914.37	0.00	21.16
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	17,000.00	17,000.00	5,655.00	0.00	33.26
101-260-810.00	Dues & Memberships	1,100.00	1,100.00	789.69	0.00	71.79
101-260-820.00	Contracted Services	2,500.00	2,500.00	0.00	0.00	0.00
101-260-830.00	Elections	7,500.00	7,500.00	2,638.68	0.00	35.18
101-260-850.00	Communications	8,000.00	8,000.00	2,032.09	0.00	25.40
101-260-860.00	Transportation & Travel	1,000.00	1,000.00	385.86	0.00	38.59
101-260-901.00	Advertising	8,000.00	8,000.00	705.69	0.00	8.82
101-260-930.00	Equipment Maintenance	500.00	500.00	0.00	0.00	0.00
101-260-941.00	Motor Pool Equip Rental	500.00	500.00	0.00	0.00	0.00
101-260-941.01	Data Processing	15,081.00	15,081.00	3,770.28	0.00	25.00
101-260-958.00	Education & Training	1,613.00	1,613.00	295.00	0.00	18.29
Total Dept 260-Clerk-Treasurer		292,532.00	292,376.55	64,456.24	1,673.96	22.62

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**FUND 101 - GENERAL FUND DETAIL**

GL NUMBER	DESCRIPTION	2012-13 ORIGINAL BUDGET	2012-13 AMENDED BUDGET	YTD END BALANCE 09/30/2012	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Dept 265-City Hall						
101-265-703.00	Part-time Salaries	10,241.00	10,241.00	2,336.91	0.00	22.82
101-265-715.00	Social Security	783.00	783.00	178.76	0.00	22.83
101-265-721.00	Workers Compensation	539.00	150.10	150.10	0.00	100.00
101-265-776.00	Building Maintenance Supplies	6,000.00	6,000.00	611.65	0.00	10.19
101-265-820.00	Contracted Services	5,000.00	5,000.00	740.98	0.00	14.82
101-265-921.00	Utilities - Gas	9,400.00	9,400.00	139.94	0.00	1.49
101-265-922.00	Utilities-Elec, Water, Sewer	40,000.00	40,000.00	8,790.43	0.00	21.98
101-265-930.00	Equipment Maintenance	4,000.00	4,000.00	1,559.93	0.00	39.00
101-265-931.00	Maintenance of Building	9,000.00	9,000.00	1,733.60	0.00	19.26
101-265-941.01	Data Processing	562.00	562.00	140.58	0.00	25.01
Total Dept 265-City Hall		85,525.00	85,136.10	16,382.88	0.00	19.24
Dept 266-Chapel						
101-266-755.00	Miscellaneous Supplies	25.00	25.00	3.98	0.00	15.92
101-266-820.00	Contracted Services	500.00	500.00	370.00	0.00	74.00
101-266-921.00	Utilities - Gas	500.00	500.00	53.88	0.00	10.78
101-266-922.00	Utilities-Elec, Water, Sewer	825.00	825.00	209.58	0.00	25.40
101-266-931.00	Maintenance of Building	1,000.00	1,000.00	0.00	0.00	0.00
Total Dept 266-Chapel		2,850.00	2,850.00	637.44	0.00	22.37
Dept 269-Other City Property						
101-269-811.00	Taxes	33,000.00	33,000.00	1,784.04	0.00	5.41
101-269-921.00	Utilities - Gas	3,700.00	3,700.00	68.08	0.00	1.84
101-269-922.00	Utilities-Elec, Water, Sewer	4,500.00	4,500.00	327.19	0.00	7.27
101-269-931.00	Maintenance of Building	150.00	150.00	0.00	0.00	0.00
Total Dept 269-Other City Property		41,350.00	41,350.00	2,179.31	0.00	5.27
Dept 276-Cemetery						
101-276-702.00	Payroll	59,051.00	59,051.00	11,570.09	0.00	19.59
101-276-702.01	Other Fringe Benefits-taxable	2,554.00	2,554.00	25.02	0.00	0.98
101-276-702.41	Payroll - Mowing/Trimming	0.00	0.00	58.65	0.00	100.00
101-276-702.51	Payroll - Open/Close Grave	0.00	0.00	187.97	0.00	100.00
101-276-702.53	Payroll - Foundations	0.00	0.00	2,234.24	0.00	100.00
101-276-703.00	Part-time Salaries	39,037.00	39,037.00	16,156.80	0.00	41.39
101-276-704.00	Overtime Salaries	1,537.00	1,537.00	646.58	0.00	42.07
101-276-704.51	Overtime - Open/Close Grave	0.00	0.00	58.65	0.00	100.00
101-276-715.00	Social Security	7,817.00	7,817.00	2,341.64	0.00	29.96
101-276-716.00	Hospitalization	16,366.00	16,366.00	4,023.93	0.00	24.59
101-276-717.00	Life Insurance	146.00	146.00	47.19	0.00	32.32
101-276-718.00	Retirement	8,537.00	8,537.00	2,069.97	0.00	24.25
101-276-720.00	Unemployment	0.00	0.00	(392.35)	0.00	100.00
101-276-721.00	Workers Compensation	2,592.00	1,158.31	1,158.31	0.00	100.00
101-276-740.00	Operating Supplies	5,304.00	5,304.00	1,882.41	0.00	35.49
101-276-741.00	Uniforms	300.00	300.00	41.47	0.00	13.82
101-276-760.00	Medical Services	0.00	0.00	11.00	0.00	100.00
101-276-761.00	Safety Supplies	200.00	200.00	0.00	0.00	0.00
101-276-775.00	Repair & Maintenance Supplies	2,500.00	2,500.00	71.86	0.00	2.87
101-276-777.00	Minor Tools	810.00	810.00	0.00	0.00	0.00
101-276-820.00	Contracted Services	750.00	750.00	0.00	0.00	0.00
101-276-922.00	Utilities-Elec, Water, Sewer	500.00	500.00	23.52	0.00	4.70
101-276-930.00	Equipment Maintenance	200.00	200.00	76.97	0.00	38.49
101-276-941.00	Motor Pool Equip Rental	39,000.00	39,000.00	12,754.89	0.00	32.70
101-276-941.01	Data Processing	684.00	684.00	171.00	0.00	25.00
Total Dept 276-Cemetery		187,885.00	186,451.31	55,219.81	0.00	29.62
Dept 294-Non-departmental						
101-294-718.01	Retiree Health Insurance	265,483.00	265,483.00	73,039.91	0.00	27.51
101-294-719.00	Hospitalization - Prescriptio	1,500.00	1,500.00	475.80	0.00	31.72
101-294-755.00	Miscellaneous Supplies	2,200.00	2,200.00	2,467.03	2,250.00	214.41
101-294-803.00	Service Fee	63.00	63.00	0.00	0.00	0.00
101-294-805.00	Administrative Costs	2,500.00	2,500.00	13.52	0.00	0.54
101-294-810.00	Dues & Memberships	4,800.00	4,800.00	0.00	0.00	0.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**FUND 101 - GENERAL FUND DETAIL**

GL NUMBER	DESCRIPTION	2012-13	2012-13	YTD	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	END BALANCE 09/30/2012		
101-294-820.00	Contracted Services	30,500.00	129,398.00	36,321.87	20,195.00	43.68
101-294-825.00	Insurance	71,460.00	71,460.00	365.00	0.00	0.51
101-294-850.00	Communications	5,400.00	5,400.00	0.00	0.00	0.00
101-294-964.00	Refund or Rebates	17,000.00	17,000.00	6,401.33	0.00	37.65
101-294-999.00	Transfers to Other Funds	289,840.00	119,840.00	0.00	0.00	0.00
Total Dept 294-Non-departmental		690,746.00	619,644.00	119,084.46	22,445.00	22.84
Dept 301-Police						
101-301-702.00	Payroll	797,185.00	797,185.00	178,087.06	0.00	22.34
101-301-702.01	Other Fringe Benefits-taxable	16,082.00	16,082.00	0.00	0.00	0.00
101-301-703.00	Part-time Salaries	111,780.00	111,780.00	23,170.43	0.00	20.73
101-301-704.00	Overtime Salaries	56,000.00	56,000.00	11,752.68	0.00	20.99
101-301-715.00	Social Security	21,156.00	21,156.00	5,242.17	0.00	24.78
101-301-716.00	Hospitalization	219,819.00	219,819.00	46,888.93	0.00	21.33
101-301-717.00	Life Insurance	1,060.00	1,060.00	323.50	0.00	30.52
101-301-718.00	Retirement	51,461.00	51,461.00	7,215.68	0.00	14.02
101-301-720.00	Unemployment	0.00	0.00	1.99	0.00	100.00
101-301-721.00	Workers Compensation	13,897.00	9,564.28	9,564.28	0.00	100.00
101-301-727.00	Office Supplies	2,700.00	2,700.00	425.16	0.00	15.75
101-301-727.02	Postage and Shipping	100.00	100.00	0.00	0.00	0.00
101-301-740.00	Operating Supplies	13,000.00	13,000.00	1,960.22	0.00	15.08
101-301-741.00	Uniforms	8,000.00	8,000.00	2,650.06	0.00	33.13
101-301-742.00	Laundry	4,000.00	4,000.00	1,059.99	0.00	26.50
101-301-755.00	Miscellaneous Supplies	0.00	0.00	4.89	0.00	100.00
101-301-760.00	Medical Services	2,300.00	2,300.00	0.00	0.00	0.00
101-301-801.00	Professional Services	21,000.00	21,000.00	7,042.42	0.00	33.54
101-301-810.00	Dues & Memberships	500.00	500.00	100.00	0.00	20.00
101-301-820.00	Contracted Services	400.00	400.00	80.00	0.00	20.00
101-301-850.00	Communications	13,800.00	13,800.00	1,192.83	0.00	8.64
101-301-860.00	Transportation & Travel	2,250.00	2,250.00	0.00	0.00	0.00
101-301-901.00	Advertising	400.00	400.00	25.20	0.00	6.30
101-301-930.00	Equipment Maintenance	15,000.00	15,000.00	2,078.08	0.00	13.85
101-301-941.00	Motor Pool Equip Rental	96,000.00	96,000.00	31,426.48	0.00	32.74
101-301-941.01	Data Processing	17,210.00	17,210.00	4,302.54	0.00	25.00
101-301-958.00	Education & Training	8,500.00	8,500.00	1,820.00	0.00	21.41
Total Dept 301-Police		1,493,600.00	1,489,267.28	336,414.59	0.00	22.59
Dept 316-Crossing Guards						
101-316-703.00	Part-time Salaries	10,605.00	14,605.00	1,028.16	0.00	7.04
101-316-715.00	Social Security	811.00	811.00	78.73	0.00	9.71
101-316-721.00	Workers Compensation	637.00	122.69	122.69	0.00	100.00
Total Dept 316-Crossing Guards		12,053.00	15,538.69	1,229.58	0.00	7.91
Dept 325-Dispatch Operations						
101-325-820.00	Contracted Services	201,934.00	201,934.00	100,967.00	0.00	50.00
Total Dept 325-Dispatch Operations		201,934.00	201,934.00	100,967.00	0.00	50.00
Dept 336-Fire						
101-336-702.00	Payroll	384,951.00	384,951.00	118,488.52	0.00	30.78
101-336-702.01	Other Fringe Benefits-taxable	25,224.00	25,224.00	1,249.31	0.00	4.95
101-336-703.00	Part-time Salaries	45,700.00	45,700.00	0.00	0.00	0.00
101-336-704.00	Overtime Salaries	39,000.00	39,000.00	17,030.23	0.00	43.67
101-336-715.00	Social Security	10,009.00	10,009.00	1,434.55	0.00	14.33
101-336-716.00	Hospitalization	91,866.00	91,866.00	22,808.20	0.00	24.83
101-336-717.00	Life Insurance	604.00	604.00	154.30	0.00	25.55
101-336-718.00	Retirement	55,249.00	55,249.00	11,629.61	0.00	21.05
101-336-719.00	Hospitalization - Prescriptio	0.00	0.00	58.29	0.00	100.00
101-336-721.00	Workers Compensation	14,217.00	8,385.04	8,385.04	0.00	100.00
101-336-725.00	Other Fringe Benefits-non tax	4,997.00	4,997.00	0.00	0.00	0.00
101-336-727.00	Office Supplies	250.00	250.00	0.00	0.00	0.00
101-336-727.02	Postage and Shipping	50.00	50.00	0.00	0.00	0.00
101-336-740.00	Operating Supplies	10,500.00	10,500.00	3,964.15	0.00	37.75
101-336-741.00	Uniforms	7,000.00	7,000.00	227.50	0.00	3.25

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
 3 MONTHS PERIOD ENDING 09/30/2012  
 Ave. % Fiscal Year Completed: 25.21  
**FUND 101 - GENERAL FUND DETAIL**

GL NUMBER	DESCRIPTION	2012-13	2012-13	YTD	ENCUMBERED	% BDGT
		ORIGINAL BUDGET	AMENDED BUDGET	END BALANCE 09/30/2012		
101-336-755.00	Miscellaneous Supplies	300.00	300.00	0.00	0.00	0.00
101-336-757.00	Fuels & Lubricants	4,700.00	4,700.00	992.44	0.00	21.12
101-336-760.00	Medical Services	4,000.00	4,000.00	403.00	0.00	10.08
101-336-777.00	Minor Tools	250.00	250.00	0.00	0.00	0.00
101-336-810.00	Dues & Memberships	2,000.00	2,000.00	30.00	0.00	1.50
101-336-820.00	Contracted Services	2,500.00	2,500.00	1,100.00	0.00	44.00
101-336-825.00	Insurance	7,560.00	7,560.00	0.00	0.00	0.00
101-336-850.00	Communications	13,000.00	13,000.00	2,451.20	0.00	18.86
101-336-860.00	Transportation & Travel	1,500.00	1,500.00	0.00	0.00	0.00
101-336-922.00	Utilities-Elec, Water, Sewer	11,400.00	11,400.00	2,850.00	0.00	25.00
101-336-930.00	Equipment Maintenance	34,000.00	34,000.00	7,812.66	0.00	22.98
101-336-941.00	Motor Pool Equip Rental	1,000.00	1,000.00	89.36	0.00	8.94
101-336-941.01	Data Processing	8,642.00	8,642.00	2,160.57	0.00	25.00
101-336-958.00	Education & Training	5,000.00	5,000.00	929.90	0.00	18.60
Total Dept 336-Fire		785,469.00	779,637.04	204,248.83	0.00	26.20
Dept 371-Inspection						
101-371-702.00	Payroll	23,066.00	23,066.00	5,631.16	0.00	24.41
101-371-702.01	Other Fringe Benefits-taxable	430.00	430.00	25.00	0.00	5.81
101-371-715.00	Social Security	1,797.00	1,797.00	423.26	0.00	23.55
101-371-716.00	Hospitalization	5,475.00	5,475.00	1,356.06	0.00	24.77
101-371-717.00	Life Insurance	86.00	86.00	25.22	0.00	29.33
101-371-718.00	Retirement	5,597.00	5,597.00	874.62	0.00	15.63
101-371-719.00	Hospitalization - Prescriptio	0.00	0.00	3.40	0.00	100.00
101-371-721.00	Workers Compensation	604.00	97.99	97.99	0.00	100.00
101-371-727.00	Office Supplies	50.00	50.00	0.00	0.00	0.00
101-371-810.00	Dues & Memberships	450.00	450.00	0.00	0.00	0.00
101-371-820.00	Contracted Services	45,000.00	45,000.00	7,477.91	0.00	16.62
101-371-850.00	Communications	132.00	132.00	33.00	0.00	25.00
101-371-860.00	Transportation & Travel	100.00	100.00	0.00	0.00	0.00
101-371-940.00	Rentals	5,445.00	5,445.00	1,361.25	0.00	25.00
101-371-941.00	Motor Pool Equip Rental	500.00	500.00	0.00	0.00	0.00
101-371-941.01	Data Processing	1,431.00	1,431.00	357.81	0.00	25.00
Total Dept 371-Inspection		90,163.00	89,656.99	17,666.68	0.00	19.70
Dept 410-Planning & Zoning						
101-410-702.00	Payroll	38,397.00	38,397.00	9,367.76	0.00	24.40
101-410-702.01	Other Fringe Benefits-taxable	760.00	760.00	49.99	0.00	6.58
101-410-703.00	Part-time Salaries	14,138.00	14,138.00	4,387.49	0.00	31.03
101-410-704.00	Overtime Salaries	698.00	698.00	0.00	0.00	0.00
101-410-715.00	Social Security	4,130.00	4,130.00	1,038.55	0.00	25.15
101-410-716.00	Hospitalization	9,001.00	9,001.00	2,167.88	0.00	24.08
101-410-717.00	Life Insurance	143.00	143.00	35.73	0.00	24.99
101-410-718.00	Retirement	5,297.00	5,297.00	902.82	0.00	17.04
101-410-719.00	Hospitalization - Prescriptio	100.00	100.00	10.00	0.00	10.00
101-410-721.00	Workers Compensation	231.00	161.87	161.87	0.00	100.00
101-410-727.00	Office Supplies	200.00	200.00	30.43	0.00	15.22
101-410-740.00	Operating Supplies	200.00	200.00	0.00	0.00	0.00
101-410-810.00	Dues & Memberships	429.00	429.00	295.00	0.00	68.76
101-410-850.00	Communications	330.00	330.00	99.00	0.00	30.00
101-410-860.00	Transportation & Travel	1,800.00	1,800.00	27.75	0.00	1.54
101-410-901.00	Advertising	600.00	600.00	0.00	0.00	0.00
101-410-940.00	Rentals	5,445.00	5,445.00	1,361.25	0.00	25.00
101-410-941.00	Motor Pool Equip Rental	1,000.00	1,000.00	648.24	0.00	64.82
101-410-941.01	Data Processing	7,162.00	7,162.00	1,790.40	0.00	25.00
101-410-958.00	Education & Training	2,200.00	2,200.00	0.00	0.00	0.00
Total Dept 410-Planning & Zoning		92,261.00	92,191.87	22,374.16	0.00	24.27
Dept 441-Street						
101-441-702.00	Payroll	226,510.00	301,510.00	53,892.29	0.00	17.87
101-441-702.01	Other Fringe Benefits-taxable	13,267.00	13,267.00	1,016.43	0.00	7.66
101-441-702.60	Payroll - Forestry Tree Removal&Trimming	0.00	0.00	1,251.87	0.00	100.00
101-441-702.61	Payroll - Events Barricades/Banners	0.00	0.00	149.16	0.00	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**FUND 101 - GENERAL FUND DETAIL**

GL NUMBER	DESCRIPTION	2012-13	2012-13	YTD	ENCUMBERED	% BDGT
		ORIGINAL BUDGET	AMENDED BUDGET	END BALANCE 09/30/2012		
101-441-702.65	Payroll - Brush Disposal	0.00	0.00	38.52	0.00	100.00
101-441-702.66	Payroll - Sign Replacement	0.00	0.00	237.96	0.00	100.00
101-441-703.00	Part-time Salaries	20,702.00	20,702.00	2,311.20	0.00	11.16
101-441-704.00	Overtime Salaries	12,777.00	12,777.00	1,188.02	0.00	9.30
101-441-715.00	Social Security	20,904.00	20,904.00	4,501.69	0.00	21.54
101-441-716.00	Hospitalization	61,378.00	61,378.00	14,644.52	0.00	23.86
101-441-717.00	Life Insurance	680.00	680.00	132.96	0.00	19.55
101-441-718.00	Retirement	34,084.00	34,084.00	6,984.55	0.00	20.49
101-441-719.00	Hospitalization - Prescriptio	100.00	100.00	43.75	0.00	43.75
101-441-721.00	Workers Compensation	1,969.00	5,051.01	5,051.01	0.00	100.00
101-441-727.00	Office Supplies	200.00	200.00	0.00	0.00	0.00
101-441-740.00	Operating Supplies	10,000.00	10,000.00	649.70	0.00	6.50
101-441-741.00	Uniforms	3,005.00	3,005.00	1,374.24	0.00	45.73
101-441-760.00	Medical Services	1,000.00	1,000.00	586.00	0.00	58.60
101-441-761.00	Safety Supplies	1,000.00	1,000.00	138.84	0.00	13.88
101-441-775.00	Repair & Maintenance Supplies	11,093.00	11,093.00	602.02	0.00	5.43
101-441-777.00	Minor Tools	4,900.00	4,900.00	0.00	0.00	0.00
101-441-778.00	Paint & Signs	1,836.00	1,836.00	1,247.73	0.00	67.96
101-441-801.00	Professional Services	250.00	250.00	1,129.00	0.00	451.60
101-441-805.00	Administrative Costs	100.00	100.00	0.00	0.00	0.00
101-441-810.00	Dues & Memberships	2,130.00	2,130.00	0.00	0.00	0.00
101-441-820.00	Contracted Services	6,500.00	6,500.00	484.59	0.00	7.46
101-441-850.00	Communications	4,033.00	4,033.00	452.69	0.00	11.22
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	0.00	0.00	0.00
101-441-922.00	Utilities-Elec, Water, Sewer	90,000.00	90,000.00	18,863.37	0.00	20.96
101-441-939.00	Contracted Maintenance	12,000.00	12,000.00	1,450.00	0.00	12.08
101-441-940.00	Rentals	5,445.00	5,445.00	1,361.25	0.00	25.00
101-441-941.00	Motor Pool Equip Rental	116,000.00	116,000.00	22,994.27	0.00	19.82
101-441-941.01	Data Processing	3,924.00	3,924.00	980.88	0.00	25.00
101-441-958.00	Education & Training	1,500.00	1,500.00	3,263.51	0.00	217.57
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	4,365.00	4,365.00	0.00	0.00	0.00
Total Dept 441-Street		688,352.00	766,434.01	147,022.02	0.00	19.18
Dept 447-Engineering						
101-447-702.00	Payroll	4,734.00	4,734.00	1,145.76	0.00	24.20
101-447-702.01	Other Fringe Benefits-taxable	335.00	335.00	50.00	0.00	14.93
101-447-715.00	Social Security	388.00	388.00	91.81	0.00	23.66
101-447-716.00	Hospitalization	34.00	34.00	89.57	0.00	263.44
101-447-717.00	Life Insurance	16.00	16.00	24.71	0.00	154.44
101-447-718.00	Retirement	3,251.00	3,251.00	394.18	0.00	12.12
101-447-721.00	Workers Compensation	598.00	17.14	17.14	0.00	100.00
101-447-727.00	Office Supplies	75.00	75.00	0.00	0.00	0.00
101-447-740.00	Operating Supplies	1,000.00	1,000.00	118.75	0.00	11.88
101-447-801.00	Professional Services	500.00	500.00	300.00	0.00	60.00
101-447-810.00	Dues & Memberships	250.00	250.00	80.00	0.00	32.00
101-447-820.00	Contracted Services	100.00	100.00	6.85	0.00	6.85
101-447-850.00	Communications	264.00	264.00	66.00	0.00	25.00
101-447-940.00	Rentals	3,267.00	3,267.00	816.75	0.00	25.00
101-447-941.00	Motor Pool Equip Rental	500.00	500.00	0.00	0.00	0.00
101-447-941.01	Data Processing	2,465.00	2,465.00	616.17	0.00	25.00
101-447-958.00	Education & Training	2,000.00	2,000.00	1,722.33	0.00	86.12
Total Dept 447-Engineering		19,777.00	19,196.14	5,540.02	0.00	28.86
Dept 540-PSB Operations						
101-540-702.00	Payroll	5,985.00	5,985.00	1,343.32	0.00	22.44
101-540-702.01	Other Fringe Benefits-taxable	12.00	12.00	0.00	0.00	0.00
101-540-703.00	Part-time Salaries	7,832.00	7,832.00	1,726.88	0.00	22.05
101-540-715.00	Social Security	1,058.00	1,058.00	234.84	0.00	22.20
101-540-716.00	Hospitalization	1,682.00	1,682.00	77.01	0.00	4.58
101-540-717.00	Life Insurance	7.00	7.00	0.57	0.00	8.14
101-540-718.00	Retirement	811.00	811.00	0.00	0.00	0.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**FUND 101 - GENERAL FUND DETAIL**

GL NUMBER	DESCRIPTION	2012-13	2012-13	YTD	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	END BALANCE 09/30/2012		
101-540-721.00	Workers Compensation	436.00	204.69	204.69	0.00	100.00
101-540-727.00	Office Supplies	460.00	460.00	396.67	0.00	86.23
101-540-740.00	Operating Supplies	3,880.00	3,880.00	252.06	0.00	6.50
101-540-760.00	Medical Services	0.00	0.00	11.00	0.00	100.00
101-540-776.00	Building Maintenance Supplies	2,800.00	2,800.00	0.00	0.00	0.00
101-540-820.00	Contracted Services	13,042.00	13,042.00	3,142.66	180.00	25.48
101-540-825.00	Insurance	6,510.00	6,510.00	0.00	0.00	0.00
101-540-850.00	Communications	5,600.00	5,600.00	1,358.39	0.00	24.26
101-540-921.00	Utilities - Gas	13,000.00	13,000.00	375.26	0.00	2.89
101-540-922.00	Utilities-Elec, Water, Sewer	36,000.00	36,000.00	8,793.44	0.00	24.43
101-540-930.00	Equipment Maintenance	1,300.00	1,300.00	62.10	0.00	4.78
101-540-931.00	Maintenance of Building	8,000.00	8,000.00	422.50	0.00	5.28
101-540-941.00	Motor Pool Equip Rental	0.00	0.00	60.16	0.00	100.00
101-540-941.01	Data Processing	562.00	562.00	140.58	0.00	25.01
Total Dept 540-PSB Operations		108,977.00	108,745.69	18,602.13	180.00	17.27
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	1,595.00	0.00	21.27
101-729-902.00	Marketing	5,000.00	5,000.00	0.00	0.00	0.00
101-729-941.01	Data Processing	2,006.00	2,006.00	501.45	0.00	25.00
Total Dept 729-Community Development		14,556.00	14,556.00	2,096.45	0.00	14.40
Dept 774-Parks						
101-774-702.00	Payroll	11,387.00	11,387.00	3,786.23	0.00	33.25
101-774-702.01	Other Fringe Benefits-taxable	1,493.00	1,493.00	191.59	0.00	12.83
101-774-702.41	Payroll - Mowing/Trimming	0.00	0.00	41.38	0.00	100.00
101-774-702.58	Payroll - Fountain	0.00	0.00	228.48	0.00	100.00
101-774-703.00	Part-time Salaries	19,256.00	19,256.00	5,652.85	0.00	29.36
101-774-704.00	Overtime Salaries	0.00	0.00	10.41	0.00	100.00
101-774-715.00	Social Security	2,458.00	2,458.00	755.11	0.00	30.72
101-774-716.00	Hospitalization	1,055.00	1,055.00	74.51	0.00	7.06
101-774-717.00	Life Insurance	26.00	26.00	11.61	0.00	44.65
101-774-718.00	Retirement	6,593.00	6,593.00	754.18	0.00	11.44
101-774-721.00	Workers Compensation	3,762.00	1,012.33	1,012.33	0.00	100.00
101-774-740.00	Operating Supplies	4,000.00	4,000.00	1,120.50	0.00	28.01
101-774-760.00	Medical Services	0.00	0.00	36.50	0.00	100.00
101-774-775.00	Repair & Maintenance Supplies	3,000.00	3,000.00	215.00	0.00	7.17
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	0.00	0.00	0.00
101-774-820.00	Contracted Services	2,580.00	2,580.00	1,403.90	0.00	54.41
101-774-922.00	Utilities-Elec, Water, Sewer	11,000.00	11,000.00	4,103.90	0.00	37.31
101-774-930.00	Equipment Maintenance	500.00	500.00	0.00	0.00	0.00
101-774-939.00	Contracted Maintenance	950.00	950.00	450.00	0.00	47.37
101-774-941.00	Motor Pool Equip Rental	21,000.00	21,000.00	9,344.51	0.00	44.50
101-774-941.01	Data Processing	122.00	122.00	30.42	0.00	24.93
Total Dept 774-Parks		90,222.00	87,472.33	29,223.41	0.00	33.41
Dept 900-Capital Outlay Control						
101-900-970.00	Capital Outlay	193,758.00	193,758.00	29,131.34	0.00	15.03
Total Dept 900-Capital Outlay Control		193,758.00	193,758.00	29,131.34	0.00	15.03
TOTAL Expenditures		5,411,202.00	5,404,995.67	1,240,446.26	24,298.96	23.40
Fund 101:						
TOTAL REVENUES		5,420,896.00	5,420,896.00	3,880,304.25	0.00	71.58
TOTAL EXPENDITURES		5,411,202.00	5,404,995.67	1,240,446.26	24,298.96	23.40
NET OF REVENUES & EXPENDITURES		9,694.00	15,900.33	2,639,857.99	(24,298.96)	

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**NON-GENERAL FUNDS SUMMARY**

DESCRIPTION	2012-13 ORIGINAL BUDGET	2012-13 AMENDED BUDGET	YTD END BALANCE 09/30/2012	ENCUMBERED YEAR-TO-DATE	% BDGT USED	OTHER BUDGET DEBT SERVICE
<b>Fund 202 - MVH Major &amp; Trunkline Fund:</b>						
TOTAL REVENUES	1,953,400.00	1,953,400.00	90,591.13	0.00	4.64	
TOTAL EXPENDITURES	1,701,180.00	1,700,496.19	13,911.76	3,000.00	0.99	
NET OF REVENUES & EXPENDITURES	<u>252,220.00</u>	<u>252,903.81</u>	76,679.37	<u>(3,000.00)</u>		
<b>Fund 203 - MVH Local Fund:</b>						
TOTAL REVENUES	1,414,150.00	1,414,150.00	33,975.67	0.00	2.40	
TOTAL EXPENDITURES	879,609.00	879,175.25	19,213.80	53,254.50	8.24	
NET OF REVENUES & EXPENDITURES	<u>534,541.00</u>	<u>534,974.75</u>	14,761.87	<u>(53,254.50)</u>		
<b>Fund 208 - Recreation Fund:</b>						
TOTAL REVENUES	381,133.00	381,133.00	238,899.72	0.00	62.68	
TOTAL EXPENDITURES	410,629.00	408,496.53	117,342.91	0.00	28.73	
NET OF REVENUES & EXPENDITURES	<u>(29,496.00)</u>	<u>(27,363.53)</u>	121,556.81	0.00		
<b>Fund 225 - Composting:</b>						
TOTAL REVENUES	24,200.00	24,200.00	17,686.25	0.00	73.08	
TOTAL EXPENDITURES	58,503.00	57,714.00	18,326.21	0.00	31.75	
NET OF REVENUES & EXPENDITURES	<u>(34,303.00)</u>	<u>(33,514.00)</u>	(639.96)	0.00		
<b>Fund 295 - Airport:</b>						
TOTAL REVENUES	165,028.00	165,028.00	51,138.21	0.00	30.99	
TOTAL EXPENDITURES	165,029.00	164,480.55	76,853.33	0.00	46.72	
NET OF REVENUES & EXPENDITURES	<u>(1.00)</u>	547.45	<u>(25,715.12)</u>	0.00		
<b>Fund 296 - Local Development Finance Authority:</b>						
TOTAL REVENUES	459,327.00	459,327.00	393,060.94	0.00	85.57	
TOTAL EXPENDITURES	372,910.00	372,910.00	53,827.58	0.00	14.43	
NET OF REVENUES & EXPENDITURES	<u>86,417.00</u>	<u>86,417.00</u>	339,233.36	0.00		
<b>Fund 298 - Downtown Development Authority:</b>						
TOTAL REVENUES	263,109.00	413,109.00	336,096.44	0.00	81.36	
TOTAL EXPENDITURES	256,564.00	405,513.06	41,807.05	308,793.00	86.46	
NET OF REVENUES & EXPENDITURES	<u>6,545.00</u>	7,595.94	294,289.39	<u>(308,793.00)</u>		
<b>Fund 536 - Marshall House Fund:</b>						
TOTAL REVENUES	594,500.00	594,500.00	140,488.07	0.00	23.63	
TOTAL EXPENDITURES	670,171.00	668,338.16	133,570.73	0.00	19.99	
NET OF REVENUES & EXPENDITURES	<u>(75,671.00)</u>	<u>(73,838.16)</u>	6,917.34	0.00		
<b>Fund 582 - Electric Fund:</b>						
TOTAL REVENUES	12,463,000.00	12,463,000.00	3,702,317.29	0.00	29.71	
TOTAL EXPENDITURES	13,610,299.00	13,902,049.68	3,405,783.62	233,805.19	26.18	95,000.00
NET OF REVENUES & EXPENDITURES	<u>(1,147,299.00)</u>	<u>(1,439,049.68)</u>	296,533.67	<u>(233,805.19)</u>		
<b>Fund 588 - DART Fund:</b>						
TOTAL REVENUES	360,489.00	360,489.00	146,401.62	0.00	40.61	
TOTAL EXPENDITURES	422,305.00	421,705.09	93,187.49	0.00	22.10	
NET OF REVENUES & EXPENDITURES	<u>(61,816.00)</u>	<u>(61,216.09)</u>	53,214.13	0.00		
<b>Fund 590 - Wastewater Fund:</b>						
TOTAL REVENUES	1,540,854.00	3,740,854.00	2,698,918.25	0.00	72.15	
TOTAL EXPENDITURES	3,247,356.00	3,664,544.36	397,560.79	2,139,773.12	69.24	273,727.00
NET OF REVENUES & EXPENDITURES	<u>(1,706,502.00)</u>	76,309.64	2,301,357.46	<u>(2,139,773.12)</u>		
<b>Fund 591 - Water Fund:</b>						
TOTAL REVENUES	1,414,534.00	3,054,534.00	2,018,922.59	0.00	66.10	
TOTAL EXPENDITURES	1,388,358.00	3,583,319.82	268,422.87	1,003,403.66	35.49	456,273.00
NET OF REVENUES & EXPENDITURES	<u>26,176.00</u>	<u>(528,785.82)</u>	1,750,499.72	<u>(1,003,403.66)</u>		

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
 3 MONTHS PERIOD ENDING 09/30/2012  
 Ave. % Fiscal Year Completed: 25.21  
**NON-GENERAL FUNDS SUMMARY**

DESCRIPTION	2012-13 ORIGINAL BUDGET	2012-13 AMENDED BUDGET	YTD END BALANCE 09/30/2012	ENCUMBERED YEAR-TO-DATE	% BDGT USED	OTHER BUDGET DEBT SERVICE
<b>Fund 636 - Data Processing:</b>						
TOTAL REVENUES	139,752.00	139,752.00	39,836.08	0.00	28.50	
TOTAL EXPENDITURES	164,752.00	164,605.13	66,698.48	14,402.50	49.27	
NET OF REVENUES & EXPENDITURES	<u>(25,000.00)</u>	<u>(24,853.13)</u>	<u>(26,862.40)</u>	<u>(14,402.50)</u>		
<b>Fund 661 - Motor Pool Fund:</b>						
TOTAL REVENUES	691,700.00	691,700.00	155,873.09	0.00	22.53	
TOTAL EXPENDITURES	894,793.00	893,697.51	209,119.45	0.00	23.40	
NET OF REVENUES & EXPENDITURES	<u>(203,093.00)</u>	<u>(201,997.51)</u>	<u>(53,246.36)</u>	<u>0.00</u>		
<b>Fund 678 - Safety:</b>						
TOTAL REVENUES	600.00	600.00	41.12	0.00	6.85	
TOTAL EXPENDITURES	3,472.00	3,472.00	322.55	0.00	9.29	
NET OF REVENUES & EXPENDITURES	<u>(2,872.00)</u>	<u>(2,872.00)</u>	<u>(281.43)</u>	<u>0.00</u>		
<b>Fund 792 - Special Projects Fund:</b>						
TOTAL REVENUES	20,373.00	20,373.00	6,899.64	0.00	33.87	
TOTAL EXPENDITURES	17,873.00	17,873.00	51,110.19	18,095.04	387.21	
NET OF REVENUES & EXPENDITURES	<u>2,500.00</u>	<u>2,500.00</u>	<u>(44,210.55)</u>	<u>(18,095.04)</u>		

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**NON-GENERAL FUNDS DETAIL**

GL NUMBER	DESCRIPTION	2012-13 ORIGINAL BUDGET	2012-13 AMENDED BUDGET	YTD END BALANCE 09/30/2012	ENCUMBERED YEAR-TO-DATE	% BDGT USED
<b>Fund 202 - MVH Major &amp; Trunkline Fund</b>						
Revenues						
Dept 000						
202-000-547.00	State - MVH Major	300,000.00	300,000.00	89,105.02	0.00	29.70
202-000-548.00	State - Trunkline	53,000.00	53,000.00	1,430.60	0.00	2.70
202-000-665.00	Interest	400.00	400.00	55.51	0.00	13.88
202-000-696.00	Bond Proceeds	1,600,000.00	1,600,000.00	0.00	0.00	0.00
Total Dept 000		1,953,400.00	1,953,400.00	90,591.13	0.00	4.64
TOTAL Revenues		1,953,400.00	1,953,400.00	90,591.13	0.00	4.64
Expenditures						
Dept 000						
202-000-805.00	Administrative Costs	1,500.00	1,500.00	0.00	0.00	0.00
Total Dept 000		1,500.00	1,500.00	0.00	0.00	0.00
Dept 463-Street Maintenance						
202-463-702.00	Payroll	14,000.00	14,000.00	2,244.93	0.00	16.04
202-463-704.00	Overtime Salaries	1,000.00	1,000.00	1,034.50	0.00	103.45
202-463-715.00	Social Security	1,148.00	1,148.00	249.83	0.00	21.76
202-463-721.00	Workers Compensation	500.00	362.62	362.62	0.00	100.00
202-463-775.00	Repair & Maintenance Supplies	3,570.00	3,570.00	243.00	0.00	6.81
202-463-939.00	Contracted Maintenance	5,000.00	5,000.00	114.48	0.00	2.29
202-463-941.00	Motor Pool Equip Rental	4,000.00	4,000.00	3,465.71	0.00	86.64
Total Dept 463-Street Maintenance		29,218.00	29,080.62	7,715.07	0.00	26.53
Dept 470-Bridge Maintenance						
202-470-801.00	Professional Services	3,000.00	3,000.00	0.00	3,000.00	100.00
Total Dept 470-Bridge Maintenance		3,000.00	3,000.00	0.00	3,000.00	100.00
Dept 474-Traffic Services						
202-474-702.00	Payroll	3,000.00	3,000.00	116.14	0.00	3.87
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	8.63	0.00	2.82
202-474-721.00	Workers Compensation	99.00	101.99	101.99	0.00	100.00
202-474-775.00	Repair & Maintenance Supplies	1,000.00	1,000.00	138.31	0.00	13.83
202-474-778.00	Paint & Signs	500.00	500.00	0.00	0.00	0.00
202-474-939.00	Contracted Maintenance	500.00	500.00	163.26	0.00	32.65
202-474-941.00	Motor Pool Equip Rental	1,000.00	1,000.00	0.00	0.00	0.00
Total Dept 474-Traffic Services		7,405.00	7,407.99	528.33	0.00	7.13
Dept 476-Traffic Signals						
202-476-922.00	Utilities-Elec, Water, Sewer	2,137.00	2,137.00	790.93	0.00	37.01
Total Dept 476-Traffic Signals		2,137.00	2,137.00	790.93	0.00	37.01
Dept 480-Winter Maintenance						
202-480-702.00	Payroll	4,000.00	4,000.00	0.00	0.00	0.00
202-480-704.00	Overtime Salaries	11,000.00	11,000.00	0.00	0.00	0.00
202-480-715.00	Social Security	1,148.00	1,148.00	0.00	0.00	0.00
202-480-721.00	Workers Compensation	671.00	362.62	362.62	0.00	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**NON-GENERAL FUNDS DETAIL**

GL NUMBER	DESCRIPTION	2012-13	2012-13	YTD	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	END BALANCE 09/30/2012		
202-480-775.00	Repair & Maintenance Supplies	15,000.00	15,000.00	0.00	0.00	0.00
202-480-941.00	Motor Pool Equip Rental	17,000.00	17,000.00	0.00	0.00	0.00
Total Dept 480-Winter Maintenance		48,819.00	48,510.62	362.62	0.00	0.75
Dept 486-Trunkline						
202-486-702.00	Payroll	12,000.00	12,000.00	404.66	0.00	3.37
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	30.44	0.00	3.19
202-486-721.00	Workers Compensation	547.00	305.96	305.96	0.00	100.00
202-486-775.00	Repair & Maintenance Supplies	15,000.00	15,000.00	0.00	0.00	0.00
202-486-922.00	Utilities-Elec, Water, Sewer	2,221.00	2,221.00	0.00	0.00	0.00
202-486-941.00	Motor Pool Equip Rental	14,000.00	14,000.00	808.75	0.00	5.78
Total Dept 486-Trunkline		45,174.00	44,932.96	1,549.81	0.00	3.45
Dept 539-Administration						
202-539-805.00	Administrative Costs	1,860.00	1,860.00	465.00	0.00	25.00
202-539-826.00	Bond Issuance Costs	90,000.00	90,000.00	0.00	0.00	0.00
202-539-990.00	Debt Service	135,000.00	135,000.00	0.00	0.00	0.00
202-539-995.00	Bond Interest Paid	63,067.00	63,067.00	0.00	0.00	0.00
202-539-999.00	Transfers to Other Funds	1,137,850.00	1,137,850.00	2,500.00	0.00	0.22
Total Dept 539-Administration		1,427,777.00	1,427,777.00	2,965.00	0.00	0.21
Dept 900-Capital Outlay Control						
202-900-970.00	Capital Outlay	136,150.00	136,150.00	0.00	0.00	0.00
Total Dept 900-Capital Outlay Control		136,150.00	136,150.00	0.00	0.00	0.00
TOTAL Expenditures		1,701,180.00	1,700,496.19	13,911.76	3,000.00	0.99
Fund 202:						
TOTAL REVENUES		1,953,400.00	1,953,400.00	90,591.13	0.00	4.64
TOTAL EXPENDITURES		1,701,180.00	1,700,496.19	13,911.76	3,000.00	0.99
NET OF REVENUES & EXPENDITURES		252,220.00	252,903.81	76,679.37	(3,000.00)	
<b>Fund 203 - MVH Local Fund</b>						
Revenues						
Dept 000						
203-000-505.00	Federal Grant	0.00	0.00	0.00	0.00	0.00
203-000-549.00	State - MVH Local	106,000.00	106,000.00	31,377.54	0.00	29.60
203-000-665.00	Interest	300.00	300.00	98.13	0.00	32.71
203-000-699.00	Transfers From Other Funds	1,307,850.00	1,307,850.00	2,500.00	0.00	0.19
Total Dept 000		1,414,150.00	1,414,150.00	33,975.67	0.00	2.40
TOTAL Revenues		1,414,150.00	1,414,150.00	33,975.67	0.00	2.40
Expenditures						
Dept 463-Street Maintenance						
203-463-702.00	Payroll	18,000.00	18,000.00	882.81	0.00	4.90
203-463-704.00	Overtime Salaries	1,000.00	1,000.00	14.66	0.00	1.47
203-463-715.00	Social Security	1,454.00	1,454.00	63.98	0.00	4.40
203-463-721.00	Workers Compensation	749.00	473.51	473.51	0.00	100.00
203-463-775.00	Repair & Maintenance Supplies	6,000.00	6,000.00	81.00	0.00	1.35

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**NON-GENERAL FUNDS DETAIL**

GL NUMBER	DESCRIPTION	2012-13	2012-13	YTD	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	END BALANCE 09/30/2012		
203-463-801.00	Professional Services	200.00	200.00	0.00	0.00	0.00
203-463-939.00	Contracted Maintenance	2,000.00	2,000.00	108.16	0.00	5.41
203-463-941.00	Motor Pool Equip Rental	15,000.00	15,000.00	693.32	0.00	4.62
Total Dept 463-Street Maintenance		44,403.00	44,127.51	2,317.44	0.00	5.25
Dept 474-Traffic Services						
203-474-702.00	Payroll	7,500.00	7,500.00	0.00	0.00	0.00
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	(0.12)	0.00	(0.02)
203-474-721.00	Workers Compensation	92.00	199.93	199.93	0.00	100.00
203-474-775.00	Repair & Maintenance Supplies	600.00	600.00	0.00	0.00	0.00
203-474-778.00	Paint & Signs	500.00	500.00	0.00	0.00	0.00
203-474-941.00	Motor Pool Equip Rental	2,000.00	2,000.00	82.24	0.00	4.11
Total Dept 474-Traffic Services		11,804.00	11,911.93	282.05	0.00	2.37
Dept 480-Winter Maintenance						
203-480-702.00	Payroll	8,000.00	8,000.00	0.00	0.00	0.00
203-480-704.00	Overtime Salaries	7,473.00	7,473.00	0.00	0.00	0.00
203-480-715.00	Social Security	1,184.00	1,184.00	0.00	0.00	0.00
203-480-721.00	Workers Compensation	645.00	378.81	378.81	0.00	100.00
203-480-775.00	Repair & Maintenance Supplies	12,000.00	12,000.00	0.00	0.00	0.00
203-480-941.00	Motor Pool Equip Rental	20,000.00	20,000.00	0.00	0.00	0.00
Total Dept 480-Winter Maintenance		49,302.00	49,035.81	378.81	0.00	0.77
Dept 900-Capital Outlay Control						
203-900-970.00	Capital Outlay	774,100.00	774,100.00	16,235.50	53,254.50	8.98
Total Dept 900-Capital Outlay Control		774,100.00	774,100.00	16,235.50	53,254.50	8.98
TOTAL Expenditures		879,609.00	879,175.25	19,213.80	53,254.50	8.24
Fund 203:						
TOTAL REVENUES		1,414,150.00	1,414,150.00	33,975.67	0.00	2.40
TOTAL EXPENDITURES		879,609.00	879,175.25	19,213.80	53,254.50	8.24
NET OF REVENUES & EXPENDITURES		534,541.00	534,974.75	14,761.87	(53,254.50)	
<b>Fund 208 - Recreation Fund</b>						
Revenues						
Dept 000						
208-000-402.00	Current Property Taxes	179,075.00	179,075.00	184,093.62	0.00	102.80
208-000-445.00	Penalties & Int. on Taxes	0.00	0.00	(10.72)	0.00	100.00
208-000-651.00	Use Fees	199,038.00	199,038.00	54,465.00	0.00	27.36
208-000-665.00	Interest	2,020.00	2,020.00	351.82	0.00	17.42
208-000-671.00	Miscellaneous Revenue	1,000.00	1,000.00	0.00	0.00	0.00
Total Dept 000		381,133.00	381,133.00	238,899.72	0.00	62.68
TOTAL Revenues		381,133.00	381,133.00	238,899.72	0.00	62.68
Expenditures						
Dept 751-Recreation						
208-751-702.00	Payroll	127,664.00	127,664.00	29,648.86	0.00	23.22
208-751-702.01	Other Fringe Benefits-taxable	3,555.00	3,555.00	0.00	0.00	0.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
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**NON-GENERAL FUNDS DETAIL**

GL NUMBER	DESCRIPTION	2012-13	2012-13	YTD	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	END BALANCE 09/30/2012		
208-751-703.00	Part-time Salaries	34,361.00	34,361.00	16,840.33	0.00	49.01
208-751-703.01	PT Salaries - exempt	24,353.00	24,353.00	8,291.60	0.00	34.05
208-751-704.00	Overtime Salaries	1,288.00	1,288.00	10.41	0.00	0.81
208-751-715.00	Social Security	12,765.00	12,765.00	3,497.40	0.00	27.40
208-751-716.00	Hospitalization	33,313.00	33,313.00	7,770.05	0.00	23.32
208-751-717.00	Life Insurance	308.00	308.00	76.85	0.00	24.95
208-751-718.00	Retirement	17,915.00	17,915.00	3,573.61	0.00	19.95
208-751-720.00	Unemployment	0.00	0.00	(615.40)	0.00	100.00
208-751-721.00	Workers Compensation	3,370.00	1,237.53	1,237.53	0.00	100.00
208-751-727.00	Office Supplies	2,497.00	2,497.00	132.29	0.00	5.30
208-751-740.00	Operating Supplies	71,036.00	71,036.00	35,221.61	0.00	49.58
208-751-755.00	Miscellaneous Supplies	2,842.00	2,842.00	207.67	0.00	7.31
208-751-776.00	Building Maintenance Supplies	400.00	400.00	13.71	0.00	3.43
208-751-801.00	Professional Services	830.00	830.00	560.00	0.00	67.47
208-751-810.00	Dues & Memberships	405.00	405.00	365.00	0.00	90.12
208-751-820.00	Contracted Services	13,965.00	13,965.00	1,367.14	0.00	9.79
208-751-825.00	Insurance	179.00	179.00	0.00	0.00	0.00
208-751-850.00	Communications	1,260.00	1,260.00	301.10	0.00	23.90
208-751-860.00	Transportation & Travel	794.00	794.00	0.00	0.00	0.00
208-751-902.00	Marketing	350.00	350.00	0.00	0.00	0.00
208-751-922.00	Utilities-Elec, Water, Sewer	4,860.00	4,860.00	1,353.19	0.00	27.84
208-751-930.00	Equipment Maintenance	1,025.00	1,025.00	310.50	0.00	30.29
208-751-931.00	Maintenance of Building	60.00	60.00	0.00	0.00	0.00
208-751-940.00	Rentals	13,067.00	13,067.00	3,266.75	0.00	25.00
208-751-941.00	Motor Pool Equip Rental	10,000.00	10,000.00	1,612.22	0.00	16.12
208-751-941.01	Data Processing	7,647.00	7,647.00	1,911.66	0.00	25.00
208-751-958.00	Education & Training	720.00	720.00	0.00	0.00	0.00
208-751-964.00	Refund or Rebates	0.00	0.00	388.83	0.00	100.00
208-751-970.00	Capital Outlay	19,800.00	19,800.00	0.00	0.00	0.00
Total Dept 751-Recreation		410,629.00	408,496.53	117,342.91	0.00	28.73
TOTAL Expenditures		410,629.00	408,496.53	117,342.91	0.00	28.73
Fund 208:						
TOTAL REVENUES		381,133.00	381,133.00	238,899.72	0.00	62.68
TOTAL EXPENDITURES		410,629.00	408,496.53	117,342.91	0.00	28.73
NET OF REVENUES & EXPENDITURES		(29,496.00)	(27,363.53)	121,556.81	0.00	
<b>Fund 225 - Composting</b>						
Revenues						
Dept 000						
225-000-588.00	Contributions from Local Unit	16,700.00	16,700.00	16,700.00	0.00	100.00
225-000-626.00	Charges for Services	7,500.00	7,500.00	986.25	0.00	13.15
Total Dept 000		24,200.00	24,200.00	17,686.25	0.00	73.08
TOTAL Revenues		24,200.00	24,200.00	17,686.25	0.00	73.08
Expenditures						
Dept 000						
225-000-702.00	Payroll	7,833.00	7,833.00	3,559.32	0.00	45.44
225-000-702.01	Other Fringe Benefits-taxable	266.00	266.00	0.00	0.00	0.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**NON-GENERAL FUNDS DETAIL**

GL NUMBER	DESCRIPTION	2012-13	2012-13	YTD	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	END BALANCE 09/30/2012		
225-000-703.00	Part-time Salaries	8,892.00	8,892.00	2,393.82	0.00	26.92
225-000-715.00	Social Security	1,300.00	1,300.00	441.36	0.00	33.95
225-000-716.00	Hospitalization	2,309.00	2,309.00	720.96	0.00	31.22
225-000-717.00	Life Insurance	19.00	19.00	4.25	0.00	22.37
225-000-718.00	Retirement	1,095.00	1,095.00	0.00	0.00	0.00
225-000-721.00	Workers Compensation	789.00	0.00	0.00	0.00	0.00
225-000-775.00	Repair & Maintenance Supplies	3,000.00	3,000.00	0.00	0.00	0.00
225-000-820.00	Contracted Services	7,500.00	7,500.00	3,381.25	0.00	45.08
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	16,500.00	16,500.00	7,825.25	0.00	47.43
Total Dept 000		58,503.00	57,714.00	18,326.21	0.00	31.75
TOTAL Expenditures		58,503.00	57,714.00	18,326.21	0.00	31.75

Fund 225:

TOTAL REVENUES	24,200.00	24,200.00	17,686.25	0.00	73.08
TOTAL EXPENDITURES	58,503.00	57,714.00	18,326.21	0.00	31.75
NET OF REVENUES & EXPENDITURES	(34,303.00)	(33,514.00)	(639.96)	0.00	

**Fund 295 - Airport**

Revenues

Dept 000

295-000-640.00	Charges for Service - Fuel	95,000.00	95,000.00	38,246.38	0.00	40.26
295-000-665.00	Interest	0.00	0.00	0.21	0.00	100.00
295-000-667.00	Rents	20,000.00	20,000.00	12,032.91	0.00	60.16
295-000-671.00	Miscellaneous Revenue	0.00	0.00	858.71	0.00	100.00
295-000-699.01	Contributions - General Fund	50,028.00	50,028.00	0.00	0.00	0.00
Total Dept 000		165,028.00	165,028.00	51,138.21	0.00	30.99
TOTAL Revenues		165,028.00	165,028.00	51,138.21	0.00	30.99

Expenditures

Dept 895-Airport

295-895-702.00	Payroll	2,583.00	2,583.00	26.13	0.00	1.01
295-895-702.01	Other Fringe Benefits-taxable	4,866.00	4,866.00	1,107.72	0.00	22.76
295-895-703.00	Part-time Salaries	20,000.00	20,000.00	4,661.52	0.00	23.31
295-895-715.00	Social Security	2,100.00	2,100.00	429.18	0.00	20.44
295-895-716.00	Hospitalization	936.00	936.00	185.68	0.00	19.84
295-895-717.00	Life Insurance	7.00	7.00	4.08	0.00	58.29
295-895-721.00	Workers Compensation	649.00	100.55	100.55	0.00	100.00
295-895-740.00	Operating Supplies	2,500.00	2,500.00	922.63	0.00	36.91
295-895-757.00	Fuels & Lubricants	85,000.00	85,000.00	50,164.34	0.00	59.02
295-895-801.00	Professional Services	300.00	300.00	0.00	0.00	0.00
295-895-805.00	Administrative Costs	1,000.00	1,000.00	0.00	0.00	0.00
295-895-812.00	License	250.00	250.00	50.00	0.00	20.00
295-895-820.00	Contracted Services	10,000.00	10,000.00	2,460.50	0.00	24.61
295-895-825.00	Insurance	6,825.00	6,825.00	350.00	0.00	5.13
295-895-850.00	Communications	3,500.00	3,500.00	696.41	0.00	19.90
295-895-922.00	Utilities-Elec, Water, Sewer	5,500.00	5,500.00	1,072.33	0.00	19.50

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**NON-GENERAL FUNDS DETAIL**

GL NUMBER	DESCRIPTION	2012-13	2012-13	YTD	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	END BALANCE 09/30/2012		
295-895-930.00	Equipment Maintenance	2,500.00	2,500.00	637.65	0.00	25.51
295-895-931.00	Maintenance of Building	8,000.00	8,000.00	388.77	0.00	4.86
295-895-941.00	Motor Pool Equip Rental	2,000.00	2,000.00	56.62	0.00	2.83
295-895-941.01	Data Processing	2,565.00	2,565.00	641.22	0.00	25.00
Total Dept 895-Airport		161,081.00	160,532.55	63,955.33	0.00	39.84
Dept 900-Capital Outlay Control						
295-900-970.00	Capital Outlay	3,948.00	3,948.00	12,898.00	0.00	326.70
Total Dept 900-Capital Outlay Control		3,948.00	3,948.00	12,898.00	0.00	326.70
TOTAL Expenditures		165,029.00	164,480.55	76,853.33	0.00	46.72
Fund 295:						
TOTAL REVENUES		165,028.00	165,028.00	51,138.21	0.00	30.99
TOTAL EXPENDITURES		165,029.00	164,480.55	76,853.33	0.00	46.72
NET OF REVENUES & EXPENDITURES		(1.00)	547.45	(25,715.12)	0.00	
<b>Fund 296 - Local Development Finance Auth</b>						
Revenues						
Dept 000						
296-000-402.00	Current Property Taxes	448,327.00	448,327.00	390,609.04	0.00	87.13
296-000-665.00	Interest	11,000.00	11,000.00	2,451.90	0.00	22.29
Total Dept 000		459,327.00	459,327.00	393,060.94	0.00	85.57
TOTAL Revenues		459,327.00	459,327.00	393,060.94	0.00	85.57
Expenditures						
Dept 000						
296-000-727.00	Office Supplies	500.00	500.00	38.79	0.00	7.76
296-000-740.00	Operating Supplies	500.00	500.00	76.50	0.00	15.30
296-000-801.00	Professional Services	155,000.00	155,000.00	36,923.75	0.00	23.82
296-000-803.00	Service Fee	125.00	125.00	0.00	0.00	0.00
296-000-805.00	Administrative Costs	13,780.00	13,780.00	3,444.00	0.00	24.99
296-000-810.00	Dues & Memberships	1,750.00	1,750.00	260.00	0.00	14.86
296-000-811.00	Taxes	0.00	0.00	1,809.00	0.00	100.00
296-000-820.00	Contracted Services	9,500.00	9,500.00	2,184.69	0.00	23.00
296-000-860.00	Transportation & Travel	1,000.00	1,000.00	0.00	0.00	0.00
296-000-902.00	Marketing	55,000.00	55,000.00	5,000.00	0.00	9.09
296-000-922.00	Utilities-Elec, Water, Sewer	2,250.00	2,250.00	1,757.10	0.00	78.09
296-000-941.01	Data Processing	4,275.00	4,275.00	1,068.75	0.00	25.00
296-000-958.00	Education & Training	1,000.00	1,000.00	15.00	0.00	1.50
296-000-990.00	Debt Service	80,000.00	80,000.00	0.00	0.00	0.00
296-000-995.00	Bond Interest Paid	48,230.00	48,230.00	0.00	0.00	0.00
296-000-999.00	Transfers to Other Funds	0.00	0.00	1,250.00	0.00	100.00
Total Dept 000		372,910.00	372,910.00	53,827.58	0.00	14.43
TOTAL Expenditures		372,910.00	372,910.00	53,827.58	0.00	14.43
Fund 296:						
TOTAL REVENUES		459,327.00	459,327.00	393,060.94	0.00	85.57
TOTAL EXPENDITURES		372,910.00	372,910.00	53,827.58	0.00	14.43

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**NON-GENERAL FUNDS DETAIL**

GL NUMBER	DESCRIPTION	2012-13	2012-13	YTD	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	END BALANCE 09/30/2012		
NET OF REVENUES & EXPENDITURES		86,417.00	86,417.00	339,233.36	0.00	
<b>Fund 298 - Downtown Development Authority</b>						
Revenues						
Dept 000						
298-000-402.00	Current Property Taxes	179,359.00	179,359.00	187,046.43	0.00	104.29
298-000-420.00	Delinquent Personal Prop Tax	200.00	200.00	0.00	0.00	0.00
298-000-445.00	Penalties & Int. on Taxes	100.00	100.00	0.00	0.00	0.00
298-000-665.00	Interest	500.00	500.00	368.15	0.00	73.63
298-000-675.00	Contrib. from Other Sources	25,000.00	25,000.00	0.00	0.00	0.00
298-000-696.00	Bond Proceeds	0.00	150,000.00	0.00	0.00	0.00
298-000-698.00	Proceeds from Bonds/Notes	0.00	0.00	117,594.87	0.00	100.00
Total Dept 000		205,159.00	355,159.00	305,009.45	0.00	85.88
Dept 729-Community Development						
298-729-671.00	Miscellaneous Revenue	32,000.00	32,000.00	19,586.99	0.00	61.21
298-729-675.00	Contrib. from Other Sources	0.00	0.00	250.00	0.00	100.00
298-729-699.00	Transfers From Other Funds	25,950.00	25,950.00	11,250.00	0.00	43.35
Total Dept 729-Community Development		57,950.00	57,950.00	31,086.99	0.00	53.64
TOTAL Revenues		263,109.00	413,109.00	336,096.44	0.00	81.36
Expenditures						
Dept 000						
298-000-702.00	Payroll	3,874.00	3,874.00	323.19	0.00	8.34
298-000-702.44	Payroll - Flowers	0.00	0.00	156.92	0.00	100.00
298-000-703.00	Part-time Salaries	0.00	0.00	1,702.08	0.00	100.00
298-000-715.00	Social Security	296.00	296.00	165.53	0.00	55.92
298-000-721.00	Workers Compensation	1,304.00	164.86	164.86	0.00	100.00
298-000-755.00	Miscellaneous Supplies	4,000.00	4,000.00	1,292.26	0.00	32.31
298-000-801.00	Professional Services	2,000.00	2,000.00	560.00	0.00	28.00
298-000-803.00	Service Fee	225.00	225.00	112.50	0.00	50.00
298-000-805.00	Administrative Costs	34,662.00	34,662.00	1,779.00	0.00	5.13
298-000-810.00	Dues & Memberships	200.00	200.00	0.00	0.00	0.00
298-000-820.00	Contracted Services	2,500.00	2,500.00	0.00	0.00	0.00
298-000-901.00	Advertising	100.00	100.00	0.00	0.00	0.00
298-000-945.00	Community Promotions	25,950.00	25,950.00	10,000.00	0.00	38.54
298-000-970.00	Capital Outlay	48,225.00	198,225.00	1,773.85	308,793.00	156.67
298-000-990.00	Debt Service	42,270.00	42,270.00	0.00	0.00	0.00
298-000-995.00	Bond Interest Paid	28,008.00	28,008.00	0.00	0.00	0.00
Total Dept 000		193,614.00	342,474.86	18,030.19	308,793.00	95.43
Dept 296-DDA Parking Ramp						
298-296-941.00	Motor Pool Equip Rental	2,500.00	2,500.00	1,040.16	0.00	41.61
Total Dept 296-DDA Parking Ramp		2,500.00	2,500.00	1,040.16	0.00	41.61
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						

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**NON-GENERAL FUNDS DETAIL**

GL NUMBER	DESCRIPTION	2012-13	2012-13	YTD	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	END BALANCE 09/30/2012		
298-729-703.00	Part-time Salaries	0.00	0.00	2,955.00	0.00	100.00
298-729-715.00	Social Security	0.00	0.00	226.06	0.00	100.00
298-729-716.00	Hospitalization	0.00	0.00	118.59	0.00	100.00
298-729-717.00	Life Insurance	0.00	0.00	2.55	0.00	100.00
298-729-721.00	Workers Compensation	0.00	88.20	88.20	0.00	100.00
298-729-740.00	Operating Supplies	450.00	450.00	132.70	0.00	29.49
298-729-810.00	Dues & Memberships	300.00	300.00	250.00	0.00	83.33
298-729-820.00	Contracted Services	15,000.00	15,000.00	17,305.89	0.00	115.37
298-729-850.00	Communications	1,000.00	1,000.00	153.90	0.00	15.39
298-729-860.00	Transportation & Travel	0.00	0.00	520.62	0.00	100.00
298-729-902.00	Marketing	1,200.00	1,200.00	0.00	0.00	0.00
298-729-941.01	Data Processing	0.00	0.00	983.19	0.00	100.00
298-729-969.00	Contingency	40,000.00	40,000.00	0.00	0.00	0.00
Total Dept 729-Community Development		57,950.00	58,038.20	22,736.70	0.00	39.18
TOTAL Expenditures		256,564.00	405,513.06	41,807.05	308,793.00	86.46
Fund 298:						
TOTAL REVENUES		263,109.00	413,109.00	336,096.44	0.00	81.36
TOTAL EXPENDITURES		256,564.00	405,513.06	41,807.05	308,793.00	86.46
NET OF REVENUES & EXPENDITURES		6,545.00	7,595.94	294,289.39	(308,793.00)	
<b>Fund 536 - Marshall House Fund</b>						
Revenues						
Dept 000						
536-000-531.00	Federal Section 8 Grant	235,000.00	235,000.00	47,898.00	0.00	20.38
536-000-665.00	Interest	5,000.00	5,000.00	513.29	0.00	10.27
536-000-667.00	Rents	320,000.00	320,000.00	82,608.70	0.00	25.82
536-000-671.00	Miscellaneous Revenue	11,000.00	11,000.00	4,094.08	0.00	37.22
536-000-671.02	Misc. Revenue-Cable	23,500.00	23,500.00	5,374.00	0.00	22.87
Total Dept 000		594,500.00	594,500.00	140,488.07	0.00	23.63
TOTAL Revenues		594,500.00	594,500.00	140,488.07	0.00	23.63
Expenditures						
Dept 700-Marshall House						
536-700-702.00	Payroll	99,299.00	99,299.00	22,937.04	0.00	23.10
536-700-702.01	Other Fringe Benefits-taxable	20.00	20.00	0.00	0.00	0.00
536-700-703.00	Part-time Salaries	17,043.00	17,043.00	2,976.15	0.00	17.46
536-700-704.00	Overtime Salaries	3,656.00	3,656.00	390.09	0.00	10.67
536-700-715.00	Social Security	9,181.00	9,181.00	1,881.28	0.00	20.49
536-700-716.00	Hospitalization	36,636.00	36,636.00	9,042.52	0.00	24.68
536-700-717.00	Life Insurance	339.00	339.00	71.82	0.00	21.19
536-700-718.00	Retirement	13,922.00	13,922.00	2,572.56	0.00	18.48
536-700-718.01	Retiree Health Insurance	9,188.00	9,188.00	2,380.99	0.00	25.91
536-700-719.00	Hospitalization - Prescriptio	350.00	350.00	0.00	0.00	0.00
536-700-720.00	Unemployment	0.00	0.00	1,411.38	0.00	100.00
536-700-721.00	Workers Compensation	2,008.00	175.16	175.16	0.00	100.00
536-700-727.00	Office Supplies	1,000.00	1,000.00	234.60	0.00	23.46
536-700-727.02	Postage and Shipping	240.00	240.00	0.00	0.00	0.00
536-700-740.00	Operating Supplies	1,975.00	1,975.00	22.10	0.00	1.12

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**NON-GENERAL FUNDS DETAIL**

GL NUMBER	DESCRIPTION	2012-13	2012-13	YTD	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	END BALANCE 09/30/2012		
536-700-755.00	Miscellaneous Supplies	0.00	0.00	(59.99)	0.00	100.00
536-700-760.00	Medical Services	60.00	60.00	0.00	0.00	0.00
536-700-776.00	Building Maintenance Supplies	6,500.00	6,500.00	2,476.80	0.00	38.10
536-700-801.00	Professional Services	325.00	325.00	560.00	0.00	172.31
536-700-802.00	Management and Admin Fee	25,740.00	25,740.00	18,435.00	0.00	71.62
536-700-803.00	Service Fee	48,000.00	48,000.00	0.00	0.00	0.00
536-700-810.00	Dues & Memberships	1,000.00	1,000.00	0.00	0.00	0.00
536-700-820.00	Contracted Services	23,000.00	23,000.00	5,770.90	0.00	25.09
536-700-825.00	Insurance	9,660.00	9,660.00	0.00	0.00	0.00
536-700-850.00	Communications	1,850.00	1,850.00	543.03	0.00	29.35
536-700-860.00	Transportation & Travel	500.00	500.00	14.54	0.00	2.91
536-700-901.00	Advertising	800.00	800.00	688.00	0.00	86.00
536-700-921.00	Utilities - Gas	45,000.00	45,000.00	1,125.66	0.00	2.50
536-700-922.00	Utilities-Elec, Water, Sewer	70,000.00	70,000.00	21,696.86	0.00	31.00
536-700-923.00	Cable	22,700.00	22,700.00	3,949.90	0.00	17.40
536-700-930.00	Equipment Maintenance	800.00	800.00	46.99	0.00	5.87
536-700-931.00	Maintenance of Building	30,000.00	30,000.00	16,620.07	0.00	55.40
536-700-941.00	Motor Pool Equip Rental	1,000.00	1,000.00	143.36	0.00	14.34
536-700-941.01	Data Processing	5,336.00	5,336.00	1,333.92	0.00	25.00
536-700-958.00	Education & Training	2,500.00	2,500.00	50.00	0.00	2.00
536-700-968.00	Depreciation	59,299.00	59,299.00	16,080.00	0.00	27.12
536-700-970.00	Capital Outlay	121,244.00	121,244.00	0.00	0.00	0.00
Total Dept 700-Marshall House		670,171.00	668,338.16	133,570.73	0.00	19.99
TOTAL Expenditures		670,171.00	668,338.16	133,570.73	0.00	19.99
Fund 536:						
TOTAL REVENUES		594,500.00	594,500.00	140,488.07	0.00	23.63
TOTAL EXPENDITURES		670,171.00	668,338.16	133,570.73	0.00	19.99
NET OF REVENUES & EXPENDITURES		(75,671.00)	(73,838.16)	6,917.34	0.00	
<b>Fund 582 - Electric Fund</b>						
Revenues						
Dept 000						
582-000-601.00	NSF Revenue	5,000.00	5,000.00	1,160.00	0.00	23.20
582-000-607.00	Charges for Services - Fees	7,500.00	7,500.00	2,315.00	0.00	30.87
582-000-626.00	Charges for Services	15,000.00	15,000.00	0.00	0.00	0.00
582-000-636.00	Residential Sales	3,434,000.00	3,434,000.00	1,106,818.47	0.00	32.23
582-000-644.00	Commercial Sales	4,444,000.00	4,444,000.00	1,372,067.69	0.00	30.87
582-000-645.00	Industrial Sales	3,787,500.00	3,787,500.00	1,021,396.86	0.00	26.97
582-000-646.00	Public Str. & Hwy. Lighting	56,000.00	56,000.00	13,961.13	0.00	24.93
582-000-647.00	Security & Resort Lighting	50,000.00	50,000.00	12,474.00	0.00	24.95
582-000-648.00	Sales to City Government	426,000.00	426,000.00	130,111.98	0.00	30.54
582-000-650.00	Sales to MSCPA	80,000.00	80,000.00	0.00	0.00	0.00
582-000-660.00	Penalties Income	68,000.00	68,000.00	23,793.34	0.00	34.99
582-000-665.00	Interest	10,000.00	10,000.00	3,145.93	0.00	31.46
582-000-667.00	Rents	6,000.00	6,000.00	4,494.00	0.00	74.90
582-000-671.00	Miscellaneous Revenue	65,000.00	65,000.00	10,578.89	0.00	16.28
582-000-699.00	Transfers From Other Funds	9,000.00	9,000.00	0.00	0.00	0.00
Total Dept 000		12,463,000.00	12,463,000.00	3,702,317.29	0.00	29.71
TOTAL Revenues		12,463,000.00	12,463,000.00	3,702,317.29	0.00	29.71

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**NON-GENERAL FUNDS DETAIL**

GL NUMBER	DESCRIPTION	2012-13 ORIGINAL BUDGET	2012-13 AMENDED BUDGET	YTD END BALANCE 09/30/2012	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Expenditures						
Dept 539-Administration						
582-539-702.00	Payroll	191,059.00	191,059.00	45,457.10	0.00	23.79
582-539-702.01	Other Fringe Benefits-taxable	3,729.00	3,729.00	299.97	0.00	8.04
582-539-704.00	Overtime Salaries	0.00	0.00	481.66	0.00	100.00
582-539-715.00	Social Security	14,901.00	14,901.00	3,468.76	0.00	23.28
582-539-716.00	Hospitalization	264,927.00	264,927.00	53,766.19	0.00	20.29
582-539-717.00	Life Insurance	2,551.00	2,551.00	528.92	0.00	20.73
582-539-718.00	Retirement	26,335.00	26,335.00	4,176.07	0.00	15.86
582-539-718.01	Retiree Health Insurance	152,910.00	152,910.00	40,429.16	0.00	26.44
582-539-719.00	Hospitalization - Prescriptio	1,200.00	1,200.00	252.38	0.00	21.03
582-539-721.00	Workers Compensation	430.00	416.16	416.16	0.00	100.00
582-539-727.00	Office Supplies	7,733.00	7,733.00	2,069.75	836.98	37.59
582-539-727.02	Postage and Shipping	15,279.00	15,279.00	3,991.94	0.00	26.13
582-539-740.00	Operating Supplies	0.00	0.00	136.00	0.00	100.00
582-539-801.00	Professional Services	50,275.00	50,275.00	22,659.73	0.00	45.07
582-539-803.00	Service Fee	835.00	835.00	0.00	0.00	0.00
582-539-805.00	Administrative Costs	5,000.00	5,000.00	674.16	0.00	13.48
582-539-810.00	Dues & Memberships	9,164.00	9,164.00	817.00	0.00	8.92
582-539-813.00	Energy Optimization	186,984.00	186,984.00	4,755.00	5,272.96	5.36
582-539-820.00	Contracted Services	4,083.00	4,083.00	1,522.25	1,254.73	68.01
582-539-825.00	Insurance	27,300.00	27,300.00	1,716.00	0.00	6.29
582-539-850.00	Communications	143.00	143.00	57.46	0.00	40.18
582-539-860.00	Transportation & Travel	2,397.00	2,397.00	907.10	0.00	37.84
582-539-930.00	Equipment Maintenance	675.00	675.00	0.00	0.00	0.00
582-539-941.01	Data Processing	14,248.00	14,248.00	3,561.93	0.00	25.00
582-539-956.00	Bad Debt Expense	7,239.00	7,239.00	195.82	0.00	2.71
582-539-958.00	Education & Training	2,332.00	2,332.00	450.00	0.00	19.30
582-539-966.00	Amortization	2,145.00	2,145.00	0.00	0.00	0.00
582-539-968.00	Depreciation	11,024.00	11,024.00	2,055.00	0.00	18.64
582-539-995.00	Bond Interest Paid	58,025.00	58,025.00	15,987.50	0.00	27.55
582-539-999.00	Transfers to Other Funds	1,021,856.00	1,021,856.00	202,524.00	0.00	19.82
Total Dept 539-Administration		2,084,779.00	2,084,765.16	413,357.01	7,364.67	20.18
Dept 543-Powerhouse						
582-543-702.00	Payroll	63,250.00	63,250.00	26,250.56	0.00	41.50
582-543-702.01	Other Fringe Benefits-taxable	2,529.00	2,529.00	1,905.09	0.00	75.33
582-543-704.00	Overtime Salaries	28,000.00	28,000.00	5,790.23	0.00	20.68
582-543-705.00	Station Labor	235,605.00	235,605.00	47,834.06	0.00	20.30
582-543-705.01	Other Fringes Benefits-taxabl	7,512.00	7,512.00	1,709.00	0.00	22.75
582-543-710.01	Labor - Structure Imp. & Main	0.00	0.00	1,782.44	0.00	100.00
582-543-710.03	Labor - Diesels & Generators	0.00	0.00	4,250.38	0.00	100.00
582-543-710.04	Labor - Electrical Apparatus	0.00	0.00	430.98	0.00	100.00
582-543-710.24	Labor - Dam & Waterways	0.00	0.00	771.06	0.00	100.00
582-543-710.25	Labor - Hydro	0.00	0.00	299.40	0.00	100.00
582-543-715.00	Social Security	25,772.00	25,772.00	6,280.28	0.00	24.37
582-543-718.00	Retirement	45,548.00	45,548.00	8,101.61	0.00	17.79
582-543-721.00	Workers Compensation	2,729.00	2,776.63	2,776.63	0.00	100.00
582-543-727.02	Postage and Shipping	150.00	150.00	0.00	0.00	0.00
582-543-738.00	Purchase Power - MSCPA	8,341,836.00	8,341,836.00	2,380,805.99	0.00	28.54
582-543-740.00	Operating Supplies	6,000.00	6,000.00	816.26	0.00	13.60

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
 3 MONTHS PERIOD ENDING 09/30/2012  
 Ave. % Fiscal Year Completed: 25.21  
**NON-GENERAL FUNDS DETAIL**

GL NUMBER	DESCRIPTION	2012-13	2012-13	YTD	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	END BALANCE 09/30/2012		
582-543-741.00	Uniforms	4,575.00	4,575.00	1,253.82	0.00	27.41
582-543-750.00	Diesel Fuel - Oil	43,750.00	43,750.00	330.41	0.00	0.76
582-543-751.00	Diesel Fuel - Gas	38,500.00	38,500.00	3,067.65	0.00	7.97
582-543-752.00	Lubricants	3,300.00	3,300.00	815.30	0.00	24.71
582-543-761.00	Safety Supplies	2,000.00	2,000.00	62.28	0.00	3.11
582-543-776.00	Building Maintenance Supplies	2,000.00	2,000.00	0.00	0.00	0.00
582-543-777.00	Minor Tools	1,200.00	1,200.00	0.00	0.00	0.00
582-543-780.01	Maintenance - Structures & Im	5,500.00	5,500.00	291.28	3,177.30	63.07
582-543-780.02	Maint. - Fuel Oil Tanks	500.00	500.00	246.00	0.00	49.20
582-543-780.03	Maint.- Diesels & Generator	15,000.00	15,000.00	656.72	0.00	4.38
582-543-780.04	Maint. - Electrical Apparatus	40,000.00	40,000.00	0.00	2,000.00	5.00
582-543-780.24	Maintenance - Dam & Waterways	4,500.00	4,500.00	0.00	0.00	0.00
582-543-780.25	Maintenance - Hydro	3,000.00	3,000.00	0.00	0.00	0.00
582-543-801.00	Professional Services	40,000.00	40,000.00	44,690.50	39,271.83	209.91
582-543-820.00	Contracted Services	8,500.00	8,500.00	6,140.00	0.00	72.24
582-543-832.00	State Emmission Fee	5,750.00	5,750.00	0.00	5,156.30	89.67
582-543-850.00	Communications	3,500.00	3,500.00	772.12	0.00	22.06
582-543-860.00	Transportation & Travel	400.00	400.00	10.00	0.00	2.50
582-543-930.00	Equipment Maintenance	1,000.00	1,000.00	0.00	0.00	0.00
582-543-941.00	Motor Pool Equip Rental	3,500.00	3,500.00	617.77	0.00	17.65
582-543-941.01	Data Processing	3,774.00	3,774.00	943.41	0.00	25.00
582-543-958.00	Education & Training	2,500.00	2,500.00	0.00	0.00	0.00
582-543-968.00	Depreciation	216,551.00	216,551.00	49,050.00	0.00	22.65
Total Dept 543-Powerhouse		9,208,231.00	9,208,278.63	2,598,751.23	49,605.43	28.76
Dept 544-Line Distribution						
582-544-702.00	Payroll	0.00	0.00	247.38	0.00	100.00
582-544-703.00	Part-time Salaries	12,480.00	12,480.00	2,489.65	0.00	19.95
582-544-704.00	Overtime Salaries	0.00	0.00	1,743.92	0.00	100.00
582-544-704.05	Overtime - Overhead Lines	22,312.00	22,312.00	2,054.63	0.00	9.21
582-544-704.06	Overtime - Transformer & Dev	684.00	684.00	171.78	0.00	25.11
582-544-704.07	Overtime - Services	3,624.00	3,624.00	4,844.36	0.00	133.67
582-544-704.09	Overtime - St. Lights & Signs	451.00	451.00	0.00	0.00	0.00
582-544-704.12	Overtime - Meter Reading	206.00	206.00	0.00	0.00	0.00
582-544-704.13	Overtime- Christmas Decoratio	247.00	247.00	0.00	0.00	0.00
582-544-704.29	Overtime - Underground Lines	4,734.00	4,734.00	0.00	0.00	0.00
582-544-705.00	Station Labor	518,953.00	518,953.00	25,726.79	0.00	4.96
582-544-705.01	Other Fringes Benefits-taxabl	45,830.00	45,830.00	4,047.50	0.00	8.83
582-544-710.05	Labor - Overhead Lines	0.00	0.00	55,243.27	0.00	100.00
582-544-710.06	Labor - Transformers & Device	0.00	0.00	1,296.43	0.00	100.00
582-544-710.07	Labor - Services	0.00	0.00	3,464.93	0.00	100.00
582-544-710.09	Labor - St. Lights & Signals	0.00	0.00	4,374.28	0.00	100.00
582-544-710.10	Labor - Security Lights	0.00	0.00	853.20	0.00	100.00
582-544-710.11	Labor - Brooks Fountain	0.00	0.00	2,713.65	0.00	100.00
582-544-710.12	Labor - Meter Reading	91,353.00	91,353.00	9,897.59	0.00	10.83
582-544-710.13	Labor - Christmas Decorations	0.00	0.00	1,522.89	0.00	100.00
582-544-710.14	Labor - Meter Shop	0.00	0.00	11,184.00	0.00	100.00
582-544-710.29	Labor - Underground Lines	0.00	0.00	6,777.27	0.00	100.00
582-544-710.30	Labor - Line Clearance	0.00	0.00	2,528.45	0.00	100.00
582-544-715.00	Social Security	53,617.00	53,617.00	10,604.74	0.00	19.78
582-544-716.00	Hospitalization	0.00	0.00	24.42	0.00	100.00
582-544-718.00	Retirement	93,071.00	93,071.00	15,686.76	0.00	16.85
582-544-721.00	Workers Compensation	8,090.00	8,706.89	8,706.89	0.00	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**NON-GENERAL FUNDS DETAIL**

GL NUMBER	DESCRIPTION	2012-13	2012-13	YTD	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	END BALANCE 09/30/2012		
582-544-740.00	Operating Supplies	20,196.00	20,196.00	1,806.02	0.00	8.94
582-544-741.00	Uniforms	6,946.00	6,946.00	1,612.76	0.00	23.22
582-544-760.00	Medical Services	1,761.00	1,761.00	0.00	0.00	0.00
582-544-761.00	Safety Supplies	12,000.00	12,000.00	2,575.53	2,042.74	38.49
582-544-777.00	Minor Tools	10,000.00	10,000.00	1,002.80	0.00	10.03
582-544-780.05	Maint. - Overhead Lines	27,930.00	27,930.00	8,336.48	0.00	29.85
582-544-780.06	Maint.- Transformers & Device	2,911.00	2,911.00	173.49	0.00	5.96
582-544-780.07	Maintenance - Services	4,534.00	4,534.00	215.37	0.00	4.75
582-544-780.08	Maintenance - Meters	30,000.00	55,000.00	1,412.01	0.00	2.57
582-544-780.09	Maintenance - St. Lights & Si	10,959.00	10,959.00	4,462.61	0.00	40.72
582-544-780.10	Maintenance - Security Lights	3,155.00	3,155.00	200.54	0.00	6.36
582-544-780.11	Maintenance - Brooks Fountain	83.00	83.00	0.00	0.00	0.00
582-544-780.13	Maint. - Christmas Decoration	21.00	21.00	0.00	0.00	0.00
582-544-780.29	Maintenance- Underground Line	17,836.00	17,836.00	256.70	0.00	1.44
582-544-801.00	Professional Services	12,894.00	12,894.00	0.00	0.00	0.00
582-544-820.00	Contracted Services	65,000.00	90,000.00	235.04	0.00	0.26
582-544-850.00	Communications	2,356.00	2,356.00	334.26	0.00	14.19
582-544-860.00	Transportation & Travel	6,225.00	6,225.00	325.85	0.00	5.23
582-544-930.00	Equipment Maintenance	3,531.00	3,531.00	755.72	0.00	21.40
582-544-932.00	Vehicle Maintenance	194.00	194.00	0.00	0.00	0.00
582-544-940.00	Rentals	60,980.00	60,980.00	15,245.00	0.00	25.00
582-544-941.00	Motor Pool Equip Rental	155,000.00	155,000.00	45,556.66	0.00	29.39
582-544-941.01	Data Processing	5,372.00	5,372.00	1,343.01	0.00	25.00
582-544-958.00	Education & Training	2,500.00	2,500.00	200.00	0.00	8.00
582-544-968.00	Depreciation	312,753.00	312,753.00	74,250.00	0.00	23.74
Total Dept 544-Line Distribution		1,630,789.00	1,681,405.89	336,504.63	2,042.74	20.13
Dept 900-Capital Outlay Control						
582-900-970.00	Capital Outlay	686,500.00	927,600.00	57,170.75	174,792.35	25.01
Total Dept 900-Capital Outlay Control		686,500.00	927,600.00	57,170.75	174,792.35	25.01
TOTAL Expenditures		13,610,299.00	13,902,049.68	3,405,783.62	233,805.19	26.18
Fund 582:						
TOTAL REVENUES		12,463,000.00	12,463,000.00	3,702,317.29	0.00	29.71
TOTAL EXPENDITURES		13,610,299.00	13,902,049.68	3,405,783.62	233,805.19	26.18
NET OF REVENUES & EXPENDITURES		(1,147,299.00)	(1,439,049.68)	296,533.67	(233,805.19)	
<b>Fund 588 - DART Fund</b>						
Revenues						
Dept 000						
588-000-402.00	Current Property Taxes	92,275.00	92,275.00	94,851.61	0.00	102.79
588-000-420.00	Delinquent Personal Prop Taxe	350.00	350.00	0.00	0.00	0.00
588-000-445.00	Penalties & Int. on Taxes	350.00	350.00	(5.52)	0.00	(1.58)
588-000-529.00	Federal Grants	3,000.00	3,000.00	0.00	0.00	0.00
588-000-530.00	Federal Section 5311 Grant	60,306.00	60,306.00	0.00	0.00	0.00
588-000-570.00	State Operating Assistance	139,911.00	139,911.00	33,189.00	0.00	23.72
588-000-610.00	Passenger Fares	62,597.00	62,597.00	13,315.02	0.00	21.27
588-000-665.00	Interest	1,200.00	1,200.00	134.51	0.00	11.21
588-000-671.00	Miscellaneous Revenue	500.00	500.00	4,917.00	0.00	983.40
Total Dept 000		360,489.00	360,489.00	146,401.62	0.00	40.61

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**NON-GENERAL FUNDS DETAIL**

GL NUMBER	DESCRIPTION	2012-13	2012-13	YTD	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	END BALANCE 09/30/2012		
TOTAL Revenues		360,489.00	360,489.00	146,401.62	0.00	40.61
Expenditures						
Dept 538-DART						
588-538-702.00	Payroll	96,832.00	96,832.00	22,531.02	0.00	23.27
588-538-702.01	Other Fringe Benefits-taxable	3,768.00	3,768.00	0.00	0.00	0.00
588-538-703.00	Part-time Salaries	92,379.00	92,379.00	21,062.22	0.00	22.80
588-538-704.00	Overtime Salaries	6,069.00	6,069.00	802.55	0.00	13.22
588-538-715.00	Social Security	15,227.00	15,227.00	3,331.46	0.00	21.88
588-538-716.00	Hospitalization	36,636.00	36,636.00	8,357.20	0.00	22.81
588-538-717.00	Life Insurance	176.00	176.00	44.51	0.00	25.29
588-538-718.00	Retirement	14,422.00	14,422.00	2,262.05	0.00	15.68
588-538-718.01	Retiree Health Insurance	7,611.00	7,611.00	2,766.61	0.00	36.35
588-538-721.00	Workers Compensation	4,131.00	3,531.09	3,531.09	0.00	100.00
588-538-727.00	Office Supplies	250.00	250.00	184.62	0.00	73.85
588-538-740.00	Operating Supplies	1,000.00	1,000.00	400.74	0.00	40.07
588-538-757.00	Fuels & Lubricants	33,000.00	33,000.00	5,382.88	0.00	16.31
588-538-760.00	Medical Services	1,200.00	1,200.00	110.00	0.00	9.17
588-538-801.00	Professional Services	1,500.00	1,500.00	560.00	0.00	37.33
588-538-805.00	Administrative Costs	29,000.00	29,000.00	6,245.99	0.00	21.54
588-538-825.00	Insurance	4,410.00	4,410.00	0.00	0.00	0.00
588-538-850.00	Communications	800.00	800.00	154.98	0.00	19.37
588-538-901.00	Advertising	800.00	800.00	0.00	0.00	0.00
588-538-930.00	Equipment Maintenance	500.00	500.00	0.00	0.00	0.00
588-538-932.00	Vehicle Maintenance	10,000.00	10,000.00	623.29	0.00	6.23
588-538-933.00	Tires	4,500.00	4,500.00	0.00	0.00	0.00
588-538-940.00	Rentals	9,800.00	9,800.00	2,450.00	0.00	25.00
588-538-941.00	Motor Pool Equip Rental	700.00	700.00	298.60	0.00	42.66
588-538-941.01	Data Processing	2,331.00	2,331.00	582.81	0.00	25.00
588-538-958.00	Education & Training	3,000.00	3,000.00	609.53	0.00	20.32
588-538-964.00	Refund or Rebates	0.00	0.00	200.34	0.00	100.00
588-538-968.00	Depreciation	42,263.00	42,263.00	10,695.00	0.00	25.31
Total Dept 538-DART		422,305.00	421,705.09	93,187.49	0.00	22.10
TOTAL Expenditures		422,305.00	421,705.09	93,187.49	0.00	22.10
Fund 588:						
TOTAL REVENUES		360,489.00	360,489.00	146,401.62	0.00	40.61
TOTAL EXPENDITURES		422,305.00	421,705.09	93,187.49	0.00	22.10
NET OF REVENUES & EXPENDITURES		(61,816.00)	(61,216.09)	53,214.13	0.00	

**Fund 590 - Wastewater Fund**

Revenues						
Dept 000						
590-000-529.00	Federal Grants	0.00	0.00	77,274.35	0.00	100.00
590-000-636.00	Residential Sales	955,974.00	955,974.00	220,260.52	0.00	23.04
590-000-644.00	Commercial Sales	455,148.00	455,148.00	124,751.53	0.00	27.41
590-000-645.00	Industrial Sales	75,858.00	75,858.00	26,221.90	0.00	34.57
590-000-648.00	Sales to City Government	38,874.00	38,874.00	10,389.51	0.00	26.73
590-000-660.00	Penalties Income	10,000.00	10,000.00	3,820.12	0.00	38.20
590-000-665.00	Interest	2,500.00	2,500.00	897.93	0.00	35.92

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**NON-GENERAL FUNDS DETAIL**

GL NUMBER	DESCRIPTION	2012-13	2012-13	YTD	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	END BALANCE 09/30/2012		
590-000-671.01	Connection Fees	2,500.00	2,500.00	1,000.00	0.00	40.00
590-000-698.00	Proceeds from Bonds/Notes	0.00	2,200,000.00	2,234,302.39	0.00	101.56
Total Dept 000		1,540,854.00	3,740,854.00	2,698,918.25	0.00	72.15
TOTAL Revenues		1,540,854.00	3,740,854.00	2,698,918.25	0.00	72.15

Expenditures

Dept 539-Administration

590-539-702.00	Payroll	102,286.00	102,286.00	23,799.66	0.00	23.27
590-539-702.01	Other Fringe Benefits-taxable	1,873.00	1,873.00	74.98	0.00	4.00
590-539-704.00	Overtime Salaries	0.00	0.00	240.84	0.00	100.00
590-539-715.00	Social Security	7,968.00	7,968.00	1,790.38	0.00	22.47
590-539-716.00	Hospitalization	86,697.00	86,697.00	19,558.08	0.00	22.56
590-539-717.00	Life Insurance	885.00	885.00	218.76	0.00	24.72
590-539-718.00	Retirement	14,082.00	14,082.00	3,983.54	0.00	28.29
590-539-718.01	Retiree Health Insurance	18,150.00	18,150.00	6,433.36	0.00	35.45
590-539-721.00	Workers Compensation	501.00	2,759.36	2,759.36	0.00	100.00
590-539-727.00	Office Supplies	3,500.00	3,500.00	1,034.88	418.49	41.52
590-539-727.02	Postage and Shipping	6,200.00	6,200.00	1,603.37	0.00	25.86
590-539-760.00	Medical Services	200.00	200.00	0.00	0.00	0.00
590-539-801.00	Professional Services	4,500.00	4,500.00	1,960.00	0.00	43.56
590-539-803.00	Service Fee	457.00	457.00	0.00	0.00	0.00
590-539-805.00	Administrative Costs	1,000.00	1,000.00	124.75	0.00	12.48
590-539-810.00	Dues & Memberships	1,000.00	1,000.00	79.00	0.00	7.90
590-539-820.00	Contracted Services	2,500.00	2,500.00	989.12	1,797.37	111.46
590-539-825.00	Insurance	23,625.00	23,625.00	320.00	0.00	1.35
590-539-850.00	Communications	264.00	264.00	66.00	0.00	25.00
590-539-860.00	Transportation & Travel	500.00	500.00	0.00	0.00	0.00
590-539-930.00	Equipment Maintenance	300.00	300.00	0.00	0.00	0.00
590-539-941.01	Data Processing	7,415.00	7,415.00	1,853.79	0.00	25.00
590-539-956.00	Bad Debt Expense	500.00	500.00	132.37	0.00	26.47
590-539-958.00	Education & Training	3,500.00	3,500.00	0.00	0.00	0.00
590-539-966.00	Amortization	12,000.00	12,000.00	0.00	0.00	0.00
590-539-968.00	Depreciation	8,294.00	8,294.00	750.00	0.00	9.04
590-539-977.00	Other Equipment	55,920.00	55,920.00	0.00	0.00	0.00
590-539-995.00	Bond Interest Paid	94,484.00	94,484.00	0.00	0.00	0.00
590-539-999.00	Transfers to Other Funds	46,226.00	46,226.00	11,557.00	0.00	25.00
Total Dept 539-Administration		504,827.00	507,085.36	79,329.24	2,215.86	16.08

Dept 545-Operations

590-545-703.00	Part-time Salaries	0.00	0.00	72.00	0.00	100.00
590-545-704.00	Overtime Salaries	12,739.00	12,739.00	2,980.69	0.00	23.40
590-545-705.00	Station Labor	199,288.00	199,288.00	50,798.18	0.00	25.49
590-545-705.01	Other Fringes Benefits-taxabl	4,260.00	4,260.00	135.03	0.00	3.17
590-545-710.12	Labor - Meter Reading	21,444.00	21,444.00	4,949.01	0.00	23.08
590-545-715.00	Social Security	18,186.00	18,186.00	4,411.35	0.00	24.26
590-545-718.00	Retirement	32,141.00	32,141.00	5,222.24	0.00	16.25
590-545-721.00	Workers Compensation	3,070.00	0.00	0.00	0.00	0.00
590-545-740.00	Operating Supplies	15,000.00	15,000.00	3,644.93	10,287.39	92.88
590-545-741.00	Uniforms	2,300.00	2,300.00	745.59	0.00	32.42
590-545-755.00	Miscellaneous Supplies	500.00	500.00	115.20	0.00	23.04
590-545-761.00	Safety Supplies	400.00	400.00	361.00	0.00	90.25

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**NON-GENERAL FUNDS DETAIL**

GL NUMBER	DESCRIPTION	2012-13	2012-13	YTD	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	END BALANCE 09/30/2012		
590-545-777.00	Minor Tools	400.00	400.00	63.27	0.00	15.82
590-545-780.01	Maintenance - Structures & Im	2,000.00	2,000.00	190.46	0.00	9.52
590-545-780.15	Maintenance - Plant Equipment	12,000.00	12,000.00	1,979.64	0.00	16.50
590-545-780.16	Maintenance - Lift Stations	8,500.00	8,500.00	1,372.59	0.00	16.15
590-545-780.23	Maintenance - Sewer Lines	10,000.00	10,000.00	1,038.40	0.00	10.38
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	16,352.95	0.00	21.80
590-545-803.00	Service Fee	13,000.00	13,000.00	23.00	0.00	0.18
590-545-820.00	Contracted Services	75,000.00	75,000.00	34,874.65	39,128.20	98.67
590-545-850.00	Communications	4,000.00	4,000.00	1,183.41	0.00	29.59
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	78.22	0.00	1.20
590-545-922.00	Utilities-Elec, Water, Sewer	120,000.00	120,000.00	27,904.69	0.00	23.25
590-545-930.00	Equipment Maintenance	5,000.00	5,000.00	3.95	0.00	0.08
590-545-941.00	Motor Pool Equip Rental	15,000.00	15,000.00	5,876.16	0.00	39.17
590-545-941.01	Data Processing	5,000.00	5,000.00	1,249.92	0.00	25.00
590-545-958.00	Education & Training	5,000.00	5,000.00	0.00	0.00	0.00
590-545-968.00	Depreciation	292,501.00	292,501.00	71,040.00	0.00	24.29
Total Dept 545-Operations		960,529.00	957,459.00	236,666.53	49,415.59	29.88
Dept 900-Capital Outlay Control						
590-900-970.00	Capital Outlay	1,782,000.00	2,200,000.00	81,565.02	2,088,141.67	98.62
Total Dept 900-Capital Outlay Control		1,782,000.00	2,200,000.00	81,565.02	2,088,141.67	98.62
TOTAL Expenditures		3,247,356.00	3,664,544.36	397,560.79	2,139,773.12	69.24
Fund 590:						
TOTAL REVENUES		1,540,854.00	3,740,854.00	2,698,918.25	0.00	72.15
TOTAL EXPENDITURES		3,247,356.00	3,664,544.36	397,560.79	2,139,773.12	69.24
NET OF REVENUES & EXPENDITURES		(1,706,502.00)	76,309.64	2,301,357.46	(2,139,773.12)	
<b>Fund 591 - Water Fund</b>						
Revenues						
Dept 000						
591-000-540.00	State Grants	1,000.00	1,000.00	0.00	0.00	0.00
591-000-621.00	Private Fire Protection	5,000.00	5,000.00	1,299.86	0.00	26.00
591-000-626.00	Charges for Services	500.00	500.00	0.00	0.00	0.00
591-000-636.00	Residential Sales	926,531.00	926,531.00	256,338.78	0.00	27.67
591-000-644.00	Commercial Sales	287,288.00	287,288.00	140,868.72	0.00	49.03
591-000-645.00	Industrial Sales	117,621.00	117,621.00	29,709.36	0.00	25.26
591-000-648.00	Sales to City Government	54,594.00	54,594.00	14,573.47	0.00	26.69
591-000-660.00	Penalties Income	10,000.00	10,000.00	3,845.26	0.00	38.45
591-000-665.00	Interest	3,500.00	3,500.00	968.03	0.00	27.66
591-000-671.00	Miscellaneous Revenue	7,500.00	7,500.00	3,137.61	0.00	41.83
591-000-671.01	Connection Fees	1,000.00	1,000.00	250.00	0.00	25.00
591-000-698.00	Proceeds from Bonds/Notes	0.00	1,640,000.00	1,567,931.50	0.00	95.61
Total Dept 000		1,414,534.00	3,054,534.00	2,018,922.59	0.00	66.10
TOTAL Revenues		1,414,534.00	3,054,534.00	2,018,922.59	0.00	66.10
Expenditures						

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
 3 MONTHS PERIOD ENDING 09/30/2012  
 Ave. % Fiscal Year Completed: 25.21  
**NON-GENERAL FUNDS DETAIL**

GL NUMBER	DESCRIPTION	2012-13	2012-13	YTD	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	END BALANCE 09/30/2012		
Dept 539-Administration						
591-539-702.00	Payroll	103,697.00	103,697.00	24,124.15	0.00	23.26
591-539-702.01	Other Fringe Benefits-taxable	2,823.00	2,823.00	100.02	0.00	3.54
591-539-704.00	Overtime Salaries	0.00	0.00	240.82	0.00	100.00
591-539-715.00	Social Security	8,149.00	8,149.00	1,822.28	0.00	22.36
591-539-716.00	Hospitalization	87,037.00	87,037.00	19,506.10	0.00	22.41
591-539-717.00	Life Insurance	782.00	782.00	185.10	0.00	23.67
591-539-718.00	Retirement	14,402.00	14,402.00	2,780.32	0.00	19.31
591-539-718.01	Retiree Health Insurance	48,802.00	48,802.00	10,175.58	0.00	20.85
591-539-719.00	Hospitalization - Prescriptio	300.00	300.00	0.00	0.00	0.00
591-539-721.00	Workers Compensation	809.00	289.88	289.88	0.00	100.00
591-539-727.00	Office Supplies	3,500.00	3,500.00	1,034.83	418.48	41.52
591-539-727.02	Postage and Shipping	5,500.00	5,500.00	1,390.50	0.00	25.28
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	0.00	0.00	0.00
591-539-801.00	Professional Services	3,900.00	3,900.00	1,960.00	0.00	50.26
591-539-803.00	Service Fee	1,421.00	1,421.00	0.00	0.00	0.00
591-539-805.00	Administrative Costs	1,750.00	1,750.00	132.00	0.00	7.54
591-539-810.00	Dues & Memberships	920.00	920.00	708.00	0.00	76.96
591-539-820.00	Contracted Services	1,040.00	1,040.00	1,249.12	1,537.37	267.93
591-539-825.00	Insurance	7,140.00	7,140.00	0.00	0.00	0.00
591-539-850.00	Communications	1,200.00	1,200.00	312.34	0.00	26.03
591-539-860.00	Transportation & Travel	400.00	400.00	0.00	0.00	0.00
591-539-901.00	Advertising	200.00	200.00	0.00	0.00	0.00
591-539-930.00	Equipment Maintenance	200.00	200.00	0.00	0.00	0.00
591-539-941.01	Data Processing	5,300.00	5,300.00	1,324.98	0.00	25.00
591-539-956.00	Bad Debt Expense	2,000.00	2,000.00	136.39	0.00	6.82
591-539-958.00	Education & Training	1,300.00	1,300.00	0.00	0.00	0.00
591-539-966.00	Amortization	24,369.00	24,369.00	0.00	0.00	0.00
591-539-995.00	Bond Interest Paid	201,280.00	201,280.00	0.00	0.00	0.00
591-539-999.00	Transfers to Other Funds	67,899.00	67,899.00	10,357.00	0.00	15.25
Total Dept 539-Administration		596,390.00	595,870.88	77,829.41	1,955.85	13.39
Dept 544-Line Distribution						
591-544-704.00	Overtime Salaries	4,595.00	4,595.00	505.01	0.00	10.99
591-544-704.07	Overtime - Services	0.00	0.00	392.82	0.00	100.00
591-544-704.08	Overtime - Meters	0.00	0.00	23.57	0.00	100.00
591-544-704.20	Overtime - Hydrants	0.00	0.00	69.84	0.00	100.00
591-544-704.27	Overtime - Mains	0.00	0.00	62.85	0.00	100.00
591-544-705.00	Station Labor	127,684.00	127,684.00	17,550.01	0.00	13.74
591-544-705.01	Other Fringes Benefits-taxabl	21,765.00	21,765.00	1,743.47	0.00	8.01
591-544-710.07	Labor - Services	0.00	0.00	4,113.19	0.00	100.00
591-544-710.08	Labor - Meters	0.00	0.00	5,824.10	0.00	100.00
591-544-710.12	Labor - Meter Reading	21,444.00	21,444.00	4,948.60	0.00	23.08
591-544-710.20	Labor - Hydrants	0.00	0.00	1,068.45	0.00	100.00
591-544-710.22	Labor - Towers	0.00	0.00	125.70	0.00	100.00
591-544-710.27	Labor - Mains	0.00	0.00	4,252.85	0.00	100.00
591-544-715.00	Social Security	13,425.00	13,425.00	3,026.58	0.00	22.54
591-544-718.00	Retirement	23,726.00	23,726.00	4,078.14	0.00	17.19
591-544-721.00	Workers Compensation	5,845.00	2,462.95	2,462.95	0.00	100.00
591-544-740.00	Operating Supplies	5,000.00	5,000.00	175.83	0.00	3.52
591-544-741.00	Uniforms	1,300.00	1,300.00	211.90	0.00	16.30
591-544-761.00	Safety Supplies	500.00	500.00	0.00	0.00	0.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**NON-GENERAL FUNDS DETAIL**

GL NUMBER	DESCRIPTION	2012-13	2012-13	YTD	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	END BALANCE 09/30/2012		
591-544-777.00	Minor Tools	400.00	400.00	0.00	0.00	0.00
591-544-780.00	Equipment Maintenance Supplie	300.00	300.00	0.00	0.00	0.00
591-544-780.07	Maintenance - Services	4,000.00	4,000.00	1,745.51	0.00	43.64
591-544-780.20	Maintenance - Hydrants	5,500.00	5,500.00	343.07	0.00	6.24
591-544-780.21	Maintenance - Meters	15,000.00	15,000.00	7,702.18	0.00	51.35
591-544-780.22	Maintenance - Towers	1,500.00	1,500.00	78.50	0.00	5.23
591-544-780.27	Maintenance - Mains	10,000.00	10,000.00	329.30	0.00	3.29
591-544-810.00	Dues & Memberships	500.00	500.00	295.00	0.00	59.00
591-544-820.00	Contracted Services	4,000.00	4,000.00	41.34	0.00	1.03
591-544-850.00	Communications	500.00	500.00	26.10	0.00	5.22
591-544-860.00	Transportation & Travel	100.00	100.00	0.00	0.00	0.00
591-544-901.00	Advertising	50.00	50.00	0.00	0.00	0.00
591-544-922.00	Utilities-Elec, Water, Sewer	2,100.00	2,100.00	147.04	0.00	7.00
591-544-930.00	Equipment Maintenance	500.00	500.00	0.00	0.00	0.00
591-544-940.00	Rentals	5,445.00	5,445.00	1,361.25	0.00	25.00
591-544-941.00	Motor Pool Equip Rental	30,000.00	30,000.00	6,598.81	0.00	22.00
591-544-941.01	Data Processing	4,236.00	4,236.00	1,058.97	0.00	25.00
591-544-958.00	Education & Training	1,500.00	1,500.00	0.00	0.00	0.00
591-544-968.00	Depreciation	268,895.00	268,895.00	68,100.00	0.00	25.33
Total Dept 544-Line Distribution		579,810.00	576,427.95	138,462.93	0.00	24.02
Dept 546-Production						
591-546-704.00	Overtime Salaries	5,238.00	5,238.00	312.36	0.00	5.96
591-546-705.00	Station Labor	48,444.00	48,444.00	7,258.53	0.00	14.98
591-546-705.01	Other Fringes Benefits-taxabl	1,356.00	1,356.00	0.00	0.00	0.00
591-546-715.00	Social Security	4,210.00	4,210.00	566.15	0.00	13.45
591-546-718.00	Retirement	7,441.00	7,441.00	1,299.11	0.00	17.46
591-546-721.00	Workers Compensation	1,958.00	820.99	820.99	0.00	100.00
591-546-740.00	Operating Supplies	3,000.00	3,000.00	1,489.28	0.00	49.64
591-546-741.00	Uniforms	450.00	450.00	147.29	0.00	32.73
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	0.00	0.00	0.00
591-546-777.00	Minor Tools	150.00	150.00	0.00	0.00	0.00
591-546-780.01	Maintenance - Structures & Im	400.00	400.00	0.00	0.00	0.00
591-546-780.15	Maintenance - Plant Equipment	4,000.00	4,000.00	0.00	0.00	0.00
591-546-780.17	Maintenance - Pumps	1,000.00	1,000.00	0.00	0.00	0.00
591-546-780.18	Maintenance - Wells	18,000.00	18,000.00	528.15	0.00	2.93
591-546-780.19	Maintenance - Purification Eq	1,000.00	1,000.00	0.00	0.00	0.00
591-546-780.30	MAINT - SCADA	1,500.00	1,500.00	0.00	0.00	0.00
591-546-790.00	Chemical Cost	40,000.00	40,000.00	4,158.33	0.00	10.40
591-546-801.00	Professional Services	2,000.00	2,000.00	0.00	0.00	0.00
591-546-820.00	Contracted Services	2,200.00	2,200.00	66.30	0.00	3.01
591-546-833.00	State fees	2,500.00	2,500.00	0.00	0.00	0.00
591-546-850.00	Communications	1,600.00	1,600.00	472.59	0.00	29.54
591-546-922.00	Utilities-Elec, Water, Sewer	44,000.00	44,000.00	8,853.98	0.00	20.12
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	6,661.00	6,661.00	1,200.00	0.00	18.02
Total Dept 546-Production		198,158.00	197,020.99	27,173.06	0.00	13.79
Dept 900-Capital Outlay Control						
591-900-970.00	Capital Outlay	14,000.00	2,214,000.00	24,957.47	1,001,447.81	46.36
Total Dept 900-Capital Outlay Control		14,000.00	2,214,000.00	24,957.47	1,001,447.81	46.36

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**NON-GENERAL FUNDS DETAIL**

GL NUMBER	DESCRIPTION	2012-13 ORIGINAL BUDGET	2012-13 AMENDED BUDGET	YTD END BALANCE 09/30/2012	ENCUMBERED YEAR-TO-DATE	% BDGT USED
TOTAL Expenditures		1,388,358.00	3,583,319.82	268,422.87	1,003,403.66	35.49
Fund 591:						
TOTAL REVENUES		1,414,534.00	3,054,534.00	2,018,922.59	0.00	66.10
TOTAL EXPENDITURES		1,388,358.00	3,583,319.82	268,422.87	1,003,403.66	35.49
NET OF REVENUES & EXPENDITURES		26,176.00	(528,785.82)	1,750,499.72	(1,003,403.66)	

**Fund 636 - Data Processing**

Revenues

Dept 000

636-000-626.00	Charges for Services	138,752.00	138,752.00	34,688.07	0.00	25.00
636-000-665.00	Interest	1,000.00	1,000.00	248.01	0.00	24.80
636-000-671.00	Miscellaneous Revenue	0.00	0.00	4,700.00	0.00	100.00
636-000-673.00	Sale of Fixed Assets	0.00	0.00	200.00	0.00	100.00
Total Dept 000		139,752.00	139,752.00	39,836.08	0.00	28.50

TOTAL Revenues

139,752.00	139,752.00	39,836.08	0.00	28.50
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Expenditures

Dept 539-Administration

636-539-702.00	Payroll	8,575.00	8,575.00	1,978.77	0.00	23.08
636-539-702.01	Other Fringe Benefits-taxable	300.00	300.00	0.00	0.00	0.00
636-539-715.00	Social Security	679.00	679.00	145.90	0.00	21.49
636-539-716.00	Hospitalization	3,119.00	3,119.00	736.77	0.00	23.62
636-539-717.00	Life Insurance	33.00	33.00	8.14	0.00	24.67
636-539-718.00	Retirement	1,200.00	1,200.00	284.94	0.00	23.75
636-539-721.00	Workers Compensation	162.00	15.13	15.13	0.00	100.00
636-539-728.00	Equipment & Supplies	5,000.00	5,000.00	660.13	0.00	13.20
636-539-740.00	Operating Supplies	10,000.00	10,000.00	0.00	0.00	0.00
636-539-801.00	Professional Services	35,000.00	35,000.00	11,000.00	0.00	31.43
636-539-820.00	Contracted Services	6,000.00	6,000.00	1,580.63	0.00	26.34
636-539-930.00	Equipment Maintenance	600.00	600.00	0.00	0.00	0.00
636-539-941.00	Motor Pool Equip Rental	50.00	50.00	0.00	0.00	0.00
636-539-968.00	Depreciation	14,294.00	14,294.00	4,020.00	0.00	28.12
636-539-970.00	Capital Outlay	79,740.00	79,740.00	46,268.07	14,402.50	76.09
Total Dept 539-Administration		164,752.00	164,605.13	66,698.48	14,402.50	49.27

TOTAL Expenditures

164,752.00	164,605.13	66,698.48	14,402.50	49.27
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Fund 636:

TOTAL REVENUES		139,752.00	139,752.00	39,836.08	0.00	28.50
TOTAL EXPENDITURES		164,752.00	164,605.13	66,698.48	14,402.50	49.27
NET OF REVENUES & EXPENDITURES		(25,000.00)	(24,853.13)	(26,862.40)	(14,402.50)	

**Fund 661 - Motor Pool Fund**

Revenues

Dept 000

661-000-583.00	Conbtributions-Hwys & Streets	65,000.00	65,000.00	5,050.02	0.00	7.77
661-000-588.00	Contributions from Local Unit	8,000.00	8,000.00	370.54	0.00	4.63

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**NON-GENERAL FUNDS DETAIL**

GL NUMBER	DESCRIPTION	2012-13	2012-13	YTD	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	END BALANCE 09/30/2012		
661-000-589.00	Contributions from School	15,000.00	15,000.00	1,561.70	0.00	10.41
661-000-665.00	Interest	5,000.00	5,000.00	962.21	0.00	19.24
661-000-667.00	Rents	588,700.00	588,700.00	147,202.69	0.00	25.00
661-000-671.00	Miscellaneous Revenue	0.00	0.00	725.93	0.00	100.00
661-000-681.00	Sales of Fixed Assets	10,000.00	10,000.00	0.00	0.00	0.00
Total Dept 000		691,700.00	691,700.00	155,873.09	0.00	22.53
TOTAL Revenues		691,700.00	691,700.00	155,873.09	0.00	22.53
Expenditures						
Dept 898-Municipal Garage						
661-898-702.00	Payroll	53,192.00	53,192.00	11,609.56	0.00	21.83
661-898-702.01	Other Fringe Benefits-taxable	750.00	750.00	125.00	0.00	16.67
661-898-704.00	Overtime Salaries	1,080.00	1,080.00	39.18	0.00	3.63
661-898-715.00	Social Security	4,209.00	4,209.00	891.49	0.00	21.18
661-898-716.00	Hospitalization	7,590.00	7,590.00	1,333.79	0.00	17.57
661-898-717.00	Life Insurance	79.00	79.00	18.17	0.00	23.00
661-898-718.00	Retirement	7,439.00	7,439.00	1,628.59	0.00	21.89
661-898-718.01	Retiree Health Insurance	4,741.00	4,741.00	1,086.72	0.00	22.92
661-898-721.00	Workers Compensation	1,599.00	503.51	503.51	0.00	100.00
661-898-727.00	Office Supplies	50.00	50.00	0.00	0.00	0.00
661-898-727.02	Postage and Shipping	0.00	0.00	179.73	0.00	100.00
661-898-740.00	Operating Supplies	5,000.00	5,000.00	1,007.10	0.00	20.14
661-898-741.00	Uniforms	900.00	900.00	105.30	0.00	11.70
661-898-757.00	Fuels & Lubricants	140,000.00	140,000.00	27,446.13	0.00	19.60
661-898-760.00	Medical Services	0.00	0.00	126.50	0.00	100.00
661-898-761.00	Safety Supplies	200.00	200.00	0.00	0.00	0.00
661-898-776.00	Building Maintenance Supplies	500.00	500.00	0.00	0.00	0.00
661-898-777.00	Minor Tools	1,000.00	1,000.00	292.18	0.00	29.22
661-898-780.00	Equipment Maintenance Supplie	55,000.00	55,000.00	6,592.42	0.00	11.99
661-898-820.00	Contracted Services	51,275.00	51,275.00	527.60	0.00	1.03
661-898-825.00	Insurance	29,400.00	29,400.00	9.00	0.00	0.03
661-898-850.00	Communications	650.00	650.00	164.77	0.00	25.35
661-898-921.00	Utilities - Gas	18,500.00	18,500.00	119.26	0.00	0.64
661-898-922.00	Utilities-Elec, Water, Sewer	18,500.00	18,500.00	3,799.75	0.00	20.54
661-898-930.00	Equipment Maintenance	67,000.00	67,000.00	6,103.71	0.00	9.11
661-898-931.00	Maintenance of Building	8,000.00	8,000.00	3,209.49	0.00	40.12
661-898-941.01	Data Processing	2,635.00	2,635.00	658.74	0.00	25.00
661-898-958.00	Education & Training	1,500.00	1,500.00	115.00	0.00	7.67
661-898-968.00	Depreciation	310,821.00	310,821.00	74,520.00	0.00	23.98
661-898-970.00	Capital Outlay	87,236.00	87,236.00	50,967.40	0.00	58.42
661-898-995.00	Bond Interest Paid	15,947.00	15,947.00	15,939.36	0.00	99.95
Total Dept 898-Municipal Garage		894,793.00	893,697.51	209,119.45	0.00	23.40
TOTAL Expenditures		894,793.00	893,697.51	209,119.45	0.00	23.40
Fund 661:						
TOTAL REVENUES		691,700.00	691,700.00	155,873.09	0.00	22.53
TOTAL EXPENDITURES		894,793.00	893,697.51	209,119.45	0.00	23.40
NET OF REVENUES & EXPENDITURES		(203,093.00)	(201,997.51)	(53,246.36)	0.00	

**Fund 678 - Safety**

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**NON-GENERAL FUNDS DETAIL**

GL NUMBER	DESCRIPTION	2012-13 ORIGINAL BUDGET	2012-13 AMENDED BUDGET	YTD END BALANCE 09/30/2012	ENCUMBERED YEAR-TO-DATE	% BDGT USED
Revenues						
Dept 000						
678-000-665.00	Interest	400.00	400.00	41.12	0.00	10.28
678-000-671.00	Miscellaneous Revenue	200.00	200.00	0.00	0.00	0.00
Total Dept 000		600.00	600.00	41.12	0.00	6.85
TOTAL Revenues						
		600.00	600.00	41.12	0.00	6.85
Expenditures						
Dept 539-Administration						
678-539-717.00	Life Insurance	0.00	0.00	2.37	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	1,500.00	1,500.00	277.28	0.00	18.49
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	172.00	172.00	42.90	0.00	24.94
678-539-958.00	Education & Training	1,000.00	1,000.00	0.00	0.00	0.00
Total Dept 539-Administration		3,472.00	3,472.00	322.55	0.00	9.29
TOTAL Expenditures						
		3,472.00	3,472.00	322.55	0.00	9.29
Fund 678:						
TOTAL REVENUES		600.00	600.00	41.12	0.00	6.85
TOTAL EXPENDITURES		3,472.00	3,472.00	322.55	0.00	9.29
NET OF REVENUES & EXPENDITURES		(2,872.00)	(2,872.00)	(281.43)	0.00	
<b>Fund 792 - Special Projects Fund</b>						
Revenues						
Dept 000						
792-000-665.00	Interest	0.00	0.00	34.57	0.00	100.00
792-000-675.02	Contributions - Marshall Hous	100.00	100.00	0.00	0.00	0.00
792-000-675.04	Contributions - Officer Frndl	3,100.00	3,100.00	0.00	0.00	0.00
792-000-675.05	Contributions - Police Train.	3,500.00	3,500.00	0.00	0.00	0.00
792-000-675.07	Contributions - Fire Sfty Edu	475.00	475.00	1,000.00	0.00	210.53
792-000-675.08	Cobra Insurance	1,000.00	1,000.00	4,069.32	0.00	406.93
792-000-675.11	Contributions- Fountain Repai	5,700.00	5,700.00	0.00	0.00	0.00
792-000-675.15	Contributions - T-Shirts	0.00	0.00	(4.25)	0.00	100.00
792-000-675.16	Contributions-Marshall Cares	500.00	500.00	0.00	0.00	0.00
792-000-675.40	Contributions - Brooks Nature	5,998.00	5,998.00	0.00	0.00	0.00
792-000-675.49	Contributions - Ice Rink	0.00	0.00	1,800.00	0.00	100.00
Total Dept 000		20,373.00	20,373.00	6,899.64	0.00	33.87
TOTAL Revenues						
		20,373.00	20,373.00	6,899.64	0.00	33.87
Expenditures						
Dept 000						
792-000-955.02	Miscellaneous - Marshall Hous	100.00	100.00	0.00	0.00	0.00
792-000-955.03	Miscellaneous - Crime Prevent	1,300.00	1,300.00	708.81	0.00	54.52
792-000-955.04	Miscellaneous - Officer Frndl	0.00	0.00	673.40	0.00	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF MARSHALL  
3 MONTHS PERIOD ENDING 09/30/2012  
Ave. % Fiscal Year Completed: 25.21  
**NON-GENERAL FUNDS DETAIL**

GL NUMBER	DESCRIPTION	2012-13	2012-13	YTD	ENCUMBERED YEAR-TO-DATE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	END BALANCE 09/30/2012		
792-000-955.05	Miscellaneous - Police Train.	3,500.00	3,500.00	351.00	0.00	10.03
792-000-955.07	Miscellaneous - Fire Sfty Edu	475.00	475.00	0.00	0.00	0.00
792-000-955.08	Miscellaneous- Cobra Insuranc	1,000.00	1,000.00	476.31	0.00	47.63
792-000-955.11	Miscellaneous- Fountain Repai	5,000.00	5,000.00	0.00	0.00	0.00
792-000-955.16	Marshall Cares	500.00	500.00	0.00	0.00	0.00
792-000-955.34	Byways - Museum	0.00	0.00	5,000.17	10,820.04	100.00
792-000-955.38	Byways - Heritage Promotions	0.00	0.00	7,535.05	3,000.00	100.00
792-000-955.40	Miscellaneous - Brooks Nature	5,998.00	5,998.00	283.07	2,000.00	38.06
792-000-955.48	Misc - CH Landscape	0.00	0.00	4,377.00	2,275.00	100.00
792-000-955.49	Miscellaneous - Ice Rink	0.00	0.00	1,800.00	0.00	100.00
792-000-990.00	Debt Service	0.00	0.00	29,905.38	0.00	100.00
Total Dept 000		17,873.00	17,873.00	51,110.19	18,095.04	387.21
TOTAL Expenditures		17,873.00	17,873.00	51,110.19	18,095.04	387.21
Fund 792:						
TOTAL REVENUES		20,373.00	20,373.00	6,899.64	0.00	33.87
TOTAL EXPENDITURES		17,873.00	17,873.00	51,110.19	18,095.04	387.21
NET OF REVENUES & EXPENDITURES		2,500.00	2,500.00	(44,210.55)	(18,095.04)	



**ADMINISTRATIVE REPORT**  
**November 5, 2012 – CITY COUNCIL MEETING**

**TO:** Honorable Mayor and City Council

**FROM:** Sandra Bird, Clerk-Treasurer  
Tom Tarkiewicz, City Manager

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

**BACKGROUND:** During the 2012 Water/Wastewater/DDA bond issuance process, Standard and Poors (credit rating agency) 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 improve its current A+ bond rating so borrowing costs are minimized and access to credit is preserved.

The City's current investment policy is attached for your review. Typically, this policy should be reviewed and approved every few years. The Fund Balance, Debt Management and CIP policies are new policies that are being presented to Council for the first time. From time to time, the City should review all financial policies and update them, as needed.

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

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

Respectfully Submitted,

Sandra Bird  
Clerk-Treasurer

Tom Tarkiewicz  
City Manager

323 W. Michigan Ave.

Marshall, MI 49068

p 269.781.5183

f 269.781.3835

cityofmarshall.com

## 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 Clerk-Treasurer 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 Clerk-Treasurer, 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 Clerk-Treasurer, 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 Clerk-Treasurer. Such procedures should also include reference to safekeeping, repurchase agreements, wire transfer agreements, collateral or depository agreements and banking service contracts. The Clerk-Treasurer 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 Clerk-Treasurer 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 Clerk-Treasurer 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 Clerk-Treasurer 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 Clerk-Treasurer'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 Clerk-Treasurer 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 Clerk-Treasurer 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 Clerk-Treasurer'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.



**ASSOCIATION OF PUBLIC TREASURERS**  
UNITED STATES & CANADA

October 17, 2002

Ms. Gail Budrow-Bradstreet  
Finance Director/Clerk-Treasurer  
City of Marshall  
323 West Michigan Avenue  
Marshall, MI 49068-1578

Dear Ms. Budrow-Bradstreet:

The Association of Public Treasurers of the United States and Canada is pleased to present the City of Marshall, Michigan with the Association's Investment Policy Certification. Members of the Association's Investment Policy Certification Committee congratulate your government for its success in developing a comprehensive written investment policy that meets the criteria set forth by the Association's Investment Policy Certification Committee.

Our review of your investment policy is limited to the documentation submitted. The Certification is not a guarantee against loss due to economic and market conditions or human behavior. Governments are welcome to submit their investment policies for review on an annual basis. However, the Investment Policy Certification Committee recommends that a certified government submit its investment policy once every three years or sooner if major revisions are made to the existing policy.

The Association's Investment Policy Certification Committee Chairman, Ernie O'Dell, will be presenting the Investment Policy Certification plaque to all recipients at the Association's 2003 Annual Conference, August 10- August 13. Your government will be recognized during the Awards Luncheon on Wednesday, August 13.

As a treasury/financial officer from a government whose investment policy has been certified by the Association, you are eligible to apply to become a reviewer for the Investment Policy Certification Committee. Please contact the Association's headquarters at (202) 737-0660 if you are interested.

The City of Marshall is to be commended for enhancing its fiscal responsibility in the management of public funds.

Sincerely,

  
Stacey L. Crane  
Executive Director

## Fund Balance Reserve Policy

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The following fund balance reserve policy should be used to provide the general framework for setting 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 or an unanticipated drop in revenue.

### **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.

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.

## Fund Balance Reserve Policy

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### **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.

### **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

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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 improve its current A+ 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

## Debt Management Policy

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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

## Debt Management Policy

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- 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.

## Debt Management Policy

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### 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 20 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.

# Debt Management Policy

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## 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.

Debt Coverage Example:

Operating Revenues	\$13,903,166
Operating Investment Income	<u>751,270</u>
Total Operating Revenue	\$14,654,436
Operating Expenses	\$11,644,355
Less: Depreciation and Amortization	<u>1,155,004</u>
Net Expenses	\$10,489,351
Net Revenue Available for Debt Service	\$ 4,165,085 (1*)
Principal	\$ 1,520,000
Interest	<u>1,963,116</u>
Total Debt Service	\$ 3,483,116 (2*)
Debt Coverage Ratio (1* divided by 2*)	1.19

## 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 Policies

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City Council recognizes the importance of CIP policies to guide capital programming because: 1) they provide a better understanding of the basis for a CIP; 2) they raise issues that should be discussed; and 3) they provide more specific guidance to the City Manager as well as to the operating service areas that propose capital improvements. These policies are 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 Plan 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.

## Capital Improvement Program Policies

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- 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.



**ADMINISTRATIVE REPORT**  
**November 5, 2012 - CITY COUNCIL MEETING**

**TO:** Honorable Mayor and City Council

**FROM:** Tom Tarkiewicz, City Manager

**SUBJECT:** Establishment of a Work Session date

**BACKGROUND:** City staff would like to hold a work session with the Council at 9:00 AM to Noon at the Public Services Building Training Room on Saturday December 1, 2012 for:

1. Presentation of the FY 2014 budget forecast
2. Discussion on incorporation of goals into the FY 2014 budget
3. Discussion of Police Building and City Hall/Fire Station

**RECOMMENDATION:** It is recommended that the City Council schedule a work session at 9:00 AM to Noon at the Public Services Building Training Room on Saturday December 1, 2012.

**FISCAL EFFECTS:** None.

**ALTERNATIVES:** As suggested by Council.

Respectfully submitted,

A handwritten signature in blue ink that reads "Tom Tarkiewicz". The signature is written in a cursive, flowing style.

Tom Tarkiewicz  
City Manager

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